



Board of Commissioners
Regular Meeting Agenda
Thursday, June 15, 2023, 6:00 PM
City Hall, Lakeland, Tennessee 38002

- I. CALL TO ORDER BY MAYOR:
- II. INVOCATION:
- III. PLEDGE:
- IV. ROLL CALL BY RECORDER:
- V. PUBLIC HEARING:
 1. **Ordinance - Second and Final Reading** - adopting the annual budget and tax rate for the fiscal year beginning July 1, 2023, and ending June 30, 2024.
 2. **Ordinance - Second and Final 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.
- VI. TREASURER'S REPORT:
 1. April and May 2023 Treasurer's Report
- VII. REPORTS FROM COMMITTEES, MEMBERS OF THE BOARD OF COMMISSIONERS & OTHER OFFICERS:
 - Sheriff's Report
 - a. May 2023 Crime Report
 - City Manager's Report
 - a. June 2023 City Manager's Report
 - Commissioners' Reports
 - a. Industrial Development Board Meeting - *Mayor Roman*
 - b. Lakeland Board of Education - *Vice-Mayor Wright*
 - c. Municipal Planning & Design Review Commission - *Commissioner Atkinson*

- d. Parks and Recreation & Natural Resources Board -
Commissioner Dial
- e. Neighborhood Watch - *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 18, 2023

XI. REGULAR AGENDA:

- 1. **Ordinance - Second and Final Reading** - adopting the annual budget and tax rate for the fiscal year beginning July 1, 2023, and ending June 30, 2024.
- 2. **Ordinance - Second and Final 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 a professional services agreement with A2H, Inc. for the design of Davies Plantation Road Bike / Pedestrian Improvements project.
- 4. **Resolution** - approving an agreement with Complete Demolition Services, LLC for building demolition.
- 5. **Resolution** - approving an agreement with FALU Security Corporation for security services.
- 6. **Resolution** - approving Change Order #1 for the City Hall ADA Interior Improvement project.
- 7. **Resolution** - approving an agreement with Trotz Real Estate Services, Inc. for appraisal services related to the Oliver Creek Sewer Interceptor project.
- 8. **Resolution** - approving an agreement with Roof Pro, LLC for Fire

Station #1 roof improvements.

9. **Resolution** - adopting a revised internal control manual of the City of Lakeland.
10. **Resolution** - replacing the existing and adopting a senior center policy for the City of Lakeland, Tennessee. *Sponsored by the Parks and Recreation/Natural Resources Board*
11. **Resolution** - authorizing the City Manager to enter into an independent contractor agreement for a youth recreation soccer program. *Sponsored by the Parks and Recreation/Natural Resources Board*
12. **Resolution** - authorizing the Parks and Recreation Director to explore and apply for the Blue Cross Healthy Places grant through the Blue Cross Blue Shield of Tennessee Foundation. *Sponsored by Commissioner Dial*
13. **Resolution** - proclaiming July 2023 as Parks and Recreation Month in the City of Lakeland, Tennessee. *Sponsored by Commissioner Dial*
14. **Resolution** - adopting a development agreement between The Industrial Development Board of The City of Lakeland, Tennessee, and The City of Lakeland, Tennessee, for development of the Lakeland Gateway. *Sponsored by Mayor Roman*
15. **Discussion** - current business and development and future business and development activities in Lakeland. *Sponsored by Commissioner McCarter*
16. **Discussion** - City Staff update on Chamber of Commerce activities related to economic development in Lakeland. *Sponsored by Commissioner McCarter*
17. **Discussion and Possible Action** - regarding Neighborhood Watch liaison. *Sponsored by Mayor Roman*

XII. ANNOUNCEMENTS:

XIII. ADJOURNMENT:



CITY OF
LAKE LAND
TENNESSEE



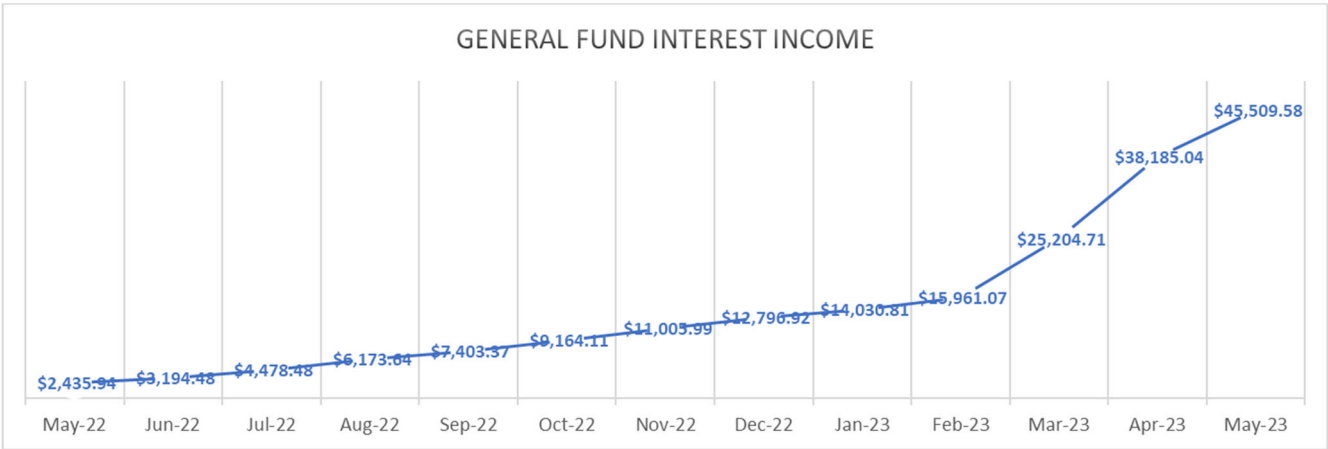
**APRIL &
MAY 2023
TREASURER'S
REPORT**

BOARD SUMMARY

The following Board Summary is provided to assist in the review of the detailed monthly Treasurer’s Report on the following pages. The Treasurer’s Report provides monthly fiscal-year-to-date operating results for the General Fund, the State Street Aid Fund, the Debt Service Fund, the Sewer Fund, the Storm Water Fund, and the Solid Waste Fund. This report **excludes** the funds of Lakeland School System (“LSS”), either individually or in the aggregate.

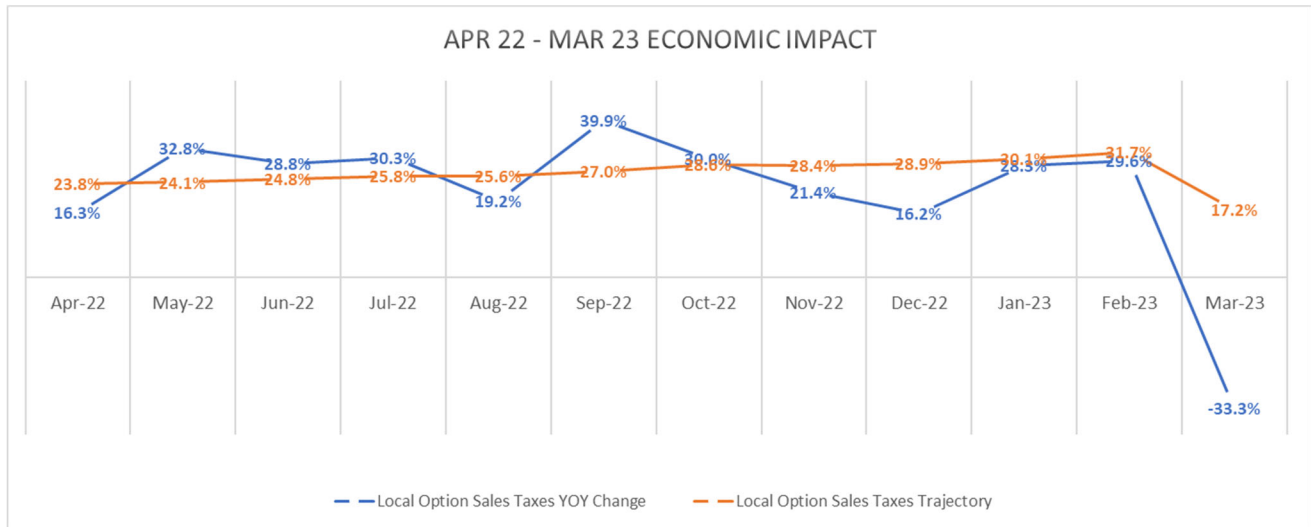
Short Take:

- General Fund:
 - 101% of budgeted property tax revenues have been collected.
 - The new LGIP - General Fund reserve continues to provide increased interest revenue. The current LGIP rate for May is 4.91%. The Fed lending rate was increased by 25 basis points in March and is now in a 5.00% to 5.25% target range. According to the BLS (Bureau of Labor Statistics), the April yearly CPI rate was 4.9%. For May, the reported national unemployment rate rose to 3.7%.
 - Interest Income FYTD as of May in the General fund is \$189,913.72.

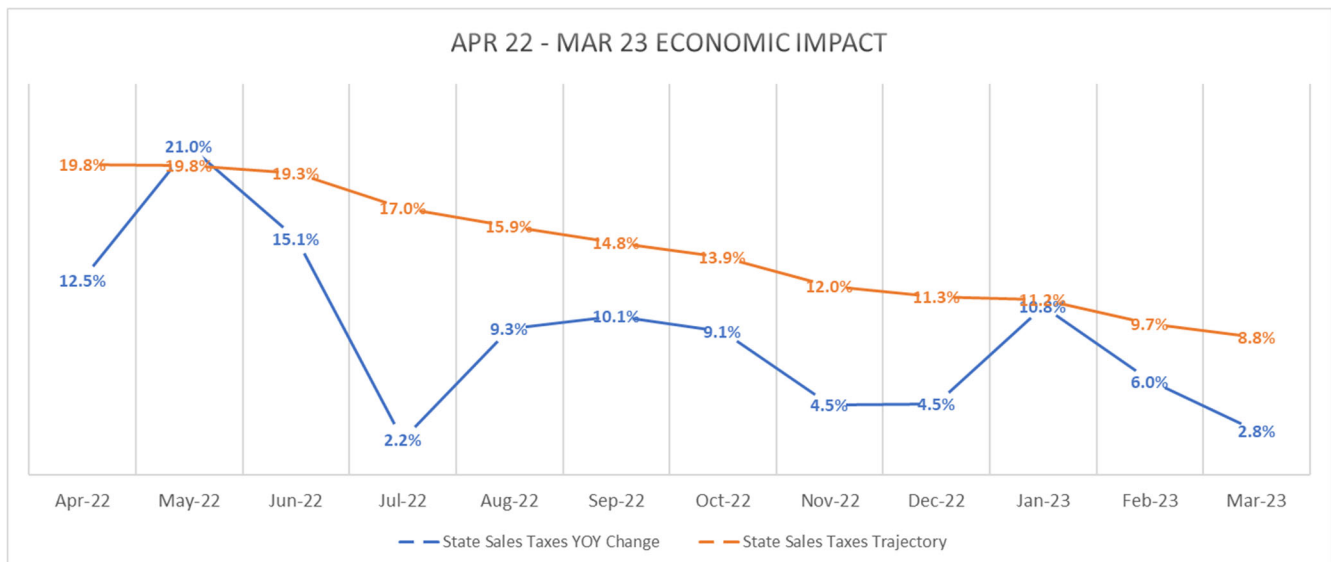


BOARD SUMMARY (CONTINUED)

- **Economic Trends:** Local Option Sales Tax increase for amounts received in the month (two months prior transactions) was down 33% over the prior year. There was an unexpected increase, possibly a state correction or catch up, in May of 2022 on several accounts. The long term trend is still a healthy 17.2%



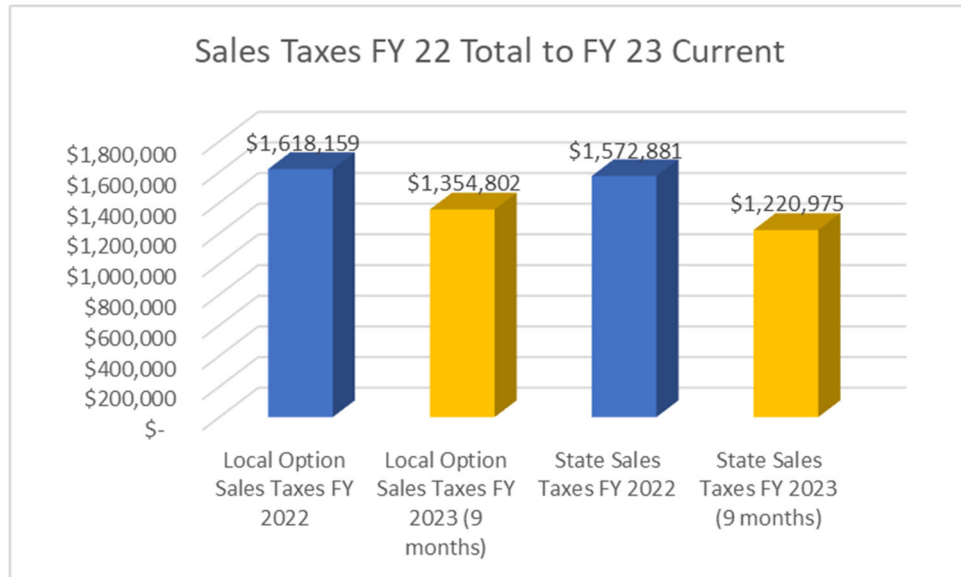
- **Economic Trends:** State Sales Tax were 2.8% higher than for the same period in FY22



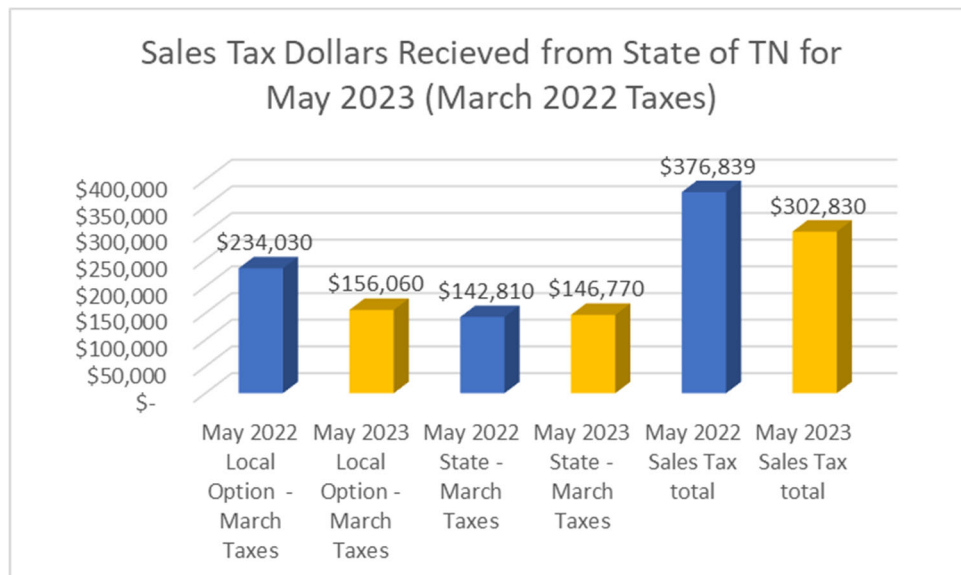
BOARD SUMMARY (CONTINUED)

Sales Tax Numbers, by the Dollars:

Sales taxes for 2023 are trending upward with the 9 months of 2023 equaling 80.72% of the 2022 Total.



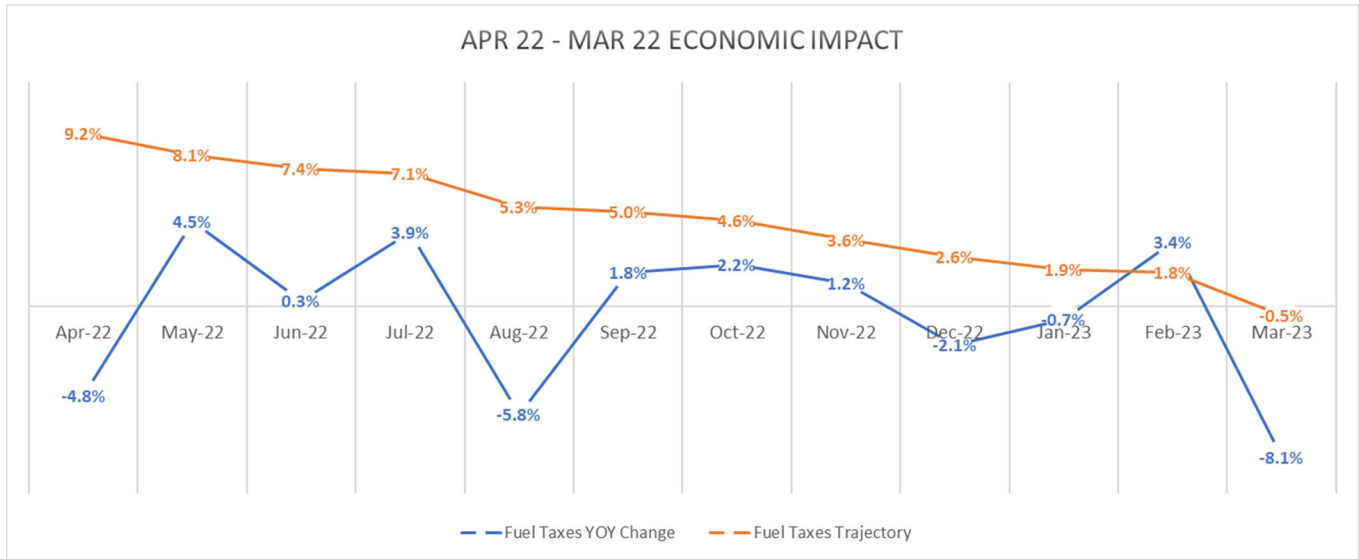
Monthly sales taxes received for May 2023 are 20% lower than funds received in May 2022. This is due to a \$78,000 drop in the Local Option Sales Tax.



BOARD SUMMARY (CONTINUED)

State Street Aid Fund:

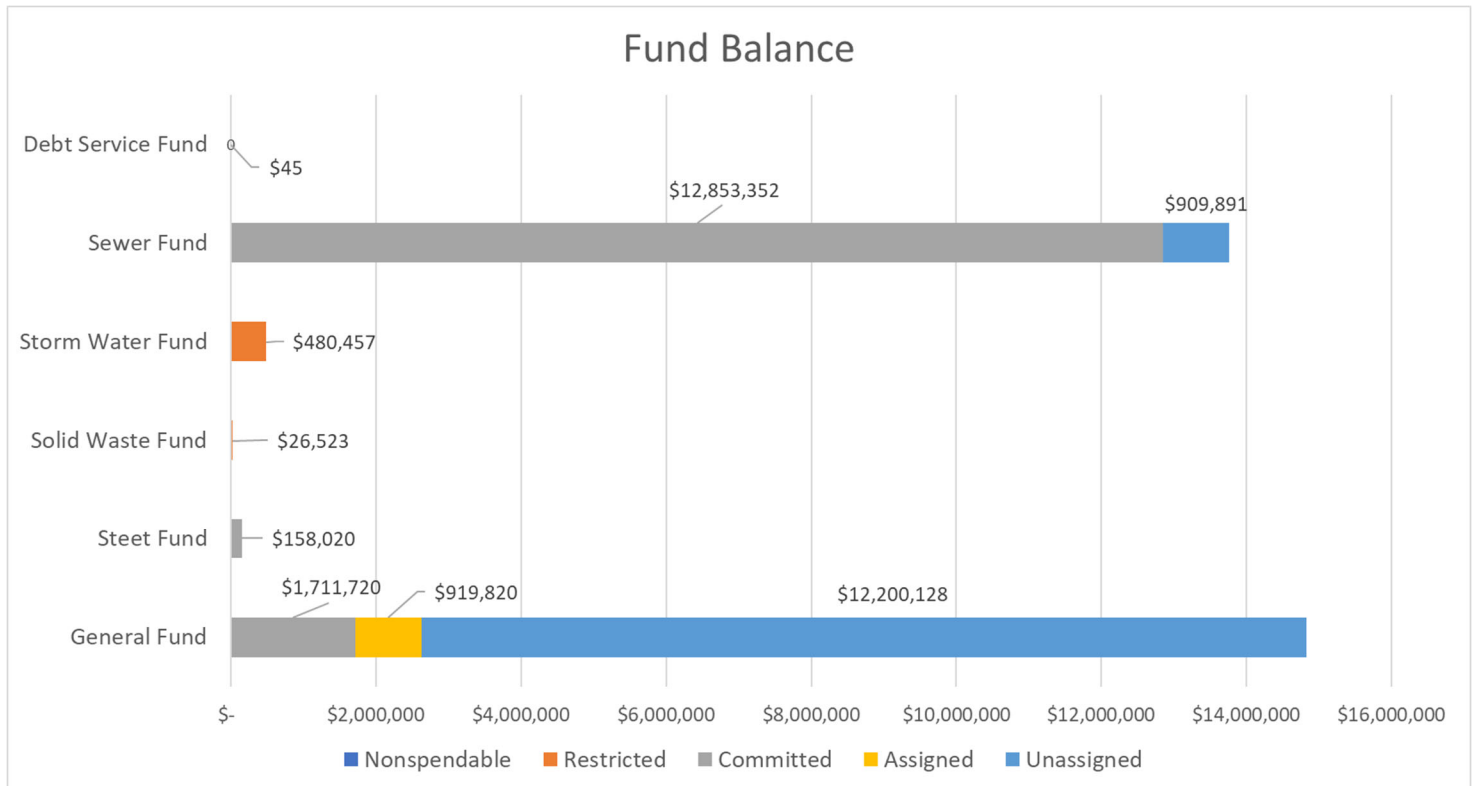
- **Economic Trends:** Fuel taxes experienced a – 8.1% decrease as compared to the same period in the prior year, with the trajectory (trailing 12-month average) is at -.5. Recent trends and news articles indicate that increased tele-commuting is holding down gas usage.



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

BOARD SUMMARY (CONTINUED)

Fund Balance and Net Position - Across all funds (of the City), fund balance (and net position) saw an operating increase of \$1,621,910 in May from \$27,638,046 to \$29,259,956, largely due to the revenue recognition of the ARPA funds.

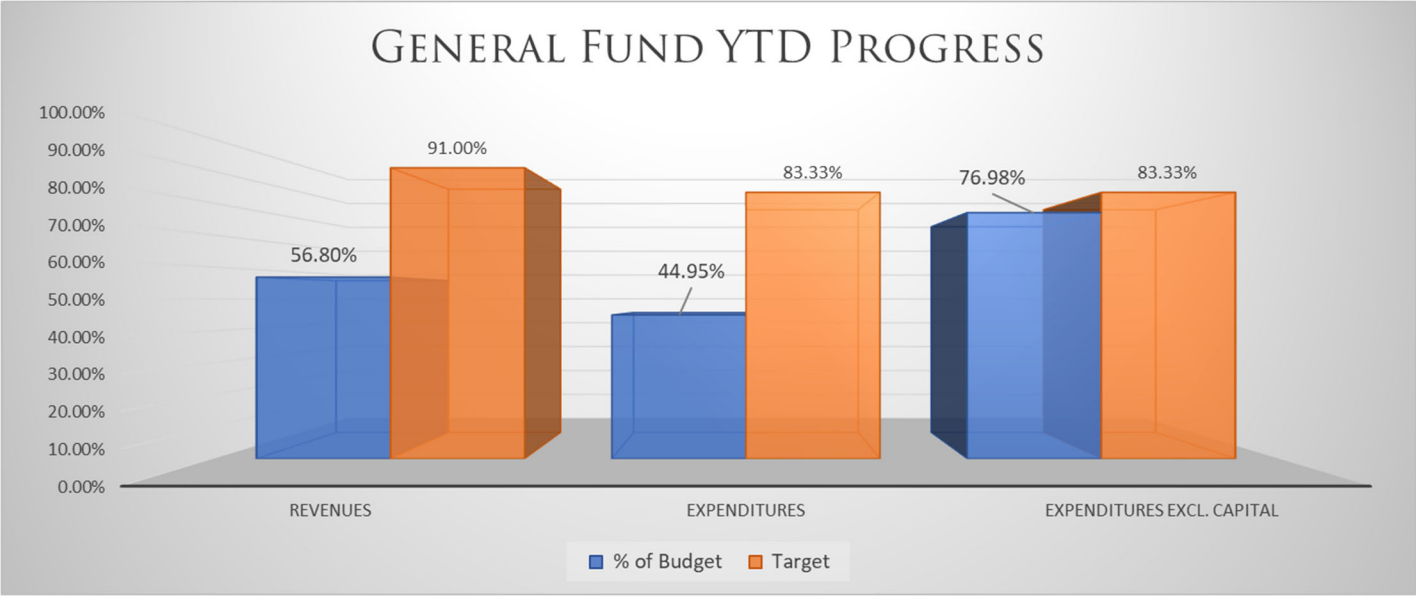
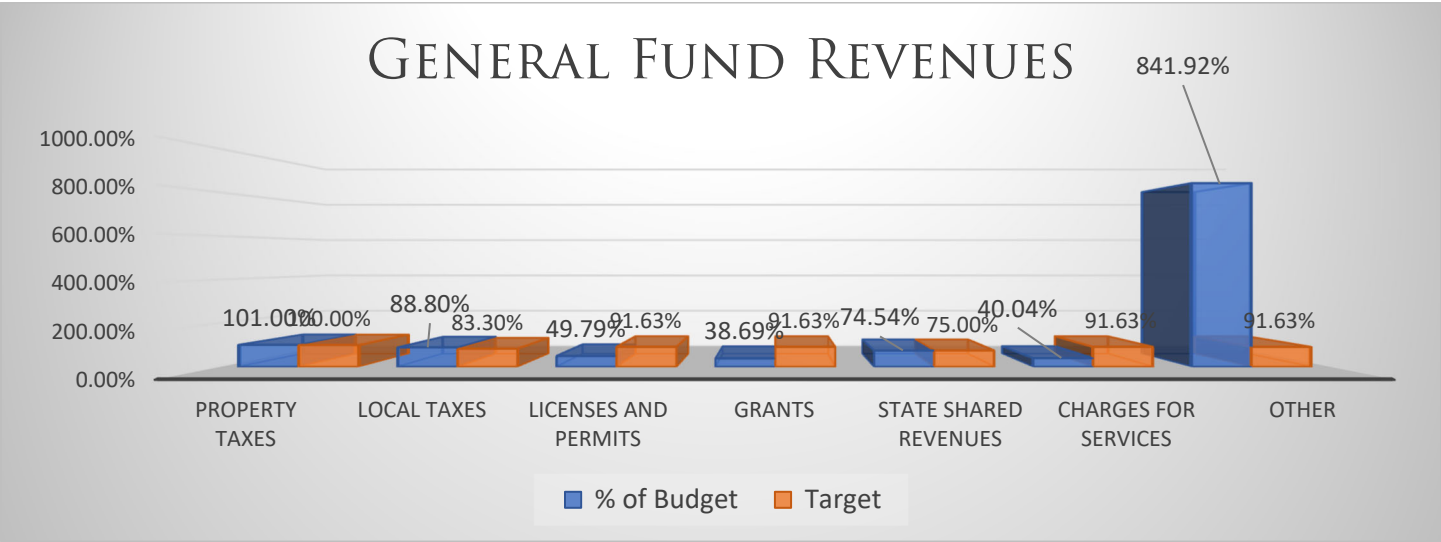


FUND BALANCES - 5/31/2023

Fund Nbr	Fund Classification	Ending Balance
424	Solid Waste Fund Restricted	\$ 26,523
416	Storm Water Fund Restricted	480,457
412	Sewer Fund Invested in Capital Assets	12,853,352
412	Sewer Fund Unrestricted	909,891
210	Debt Service Fund Committed	45
121	Street Fund Committed	158,020
110	Gen Fund Unassigned	12,200,128
110	Gen Fund Committed	1,711,720
110	Gen Fund Assigned	919,820
110	Gen Fund Restricted	-
110	Gen Fund Nonspendable	-
		<u><u>\$ 29,259,956</u></u>

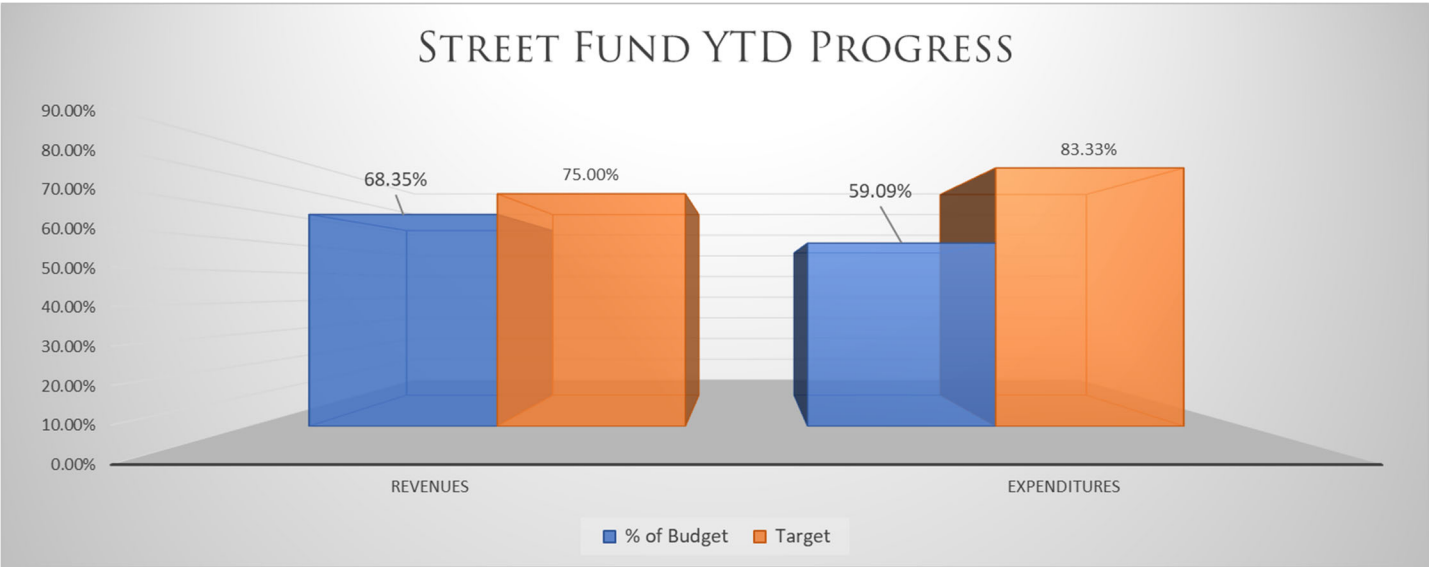
BOARD SUMMARY (CONTINUED)

General Fund Summary

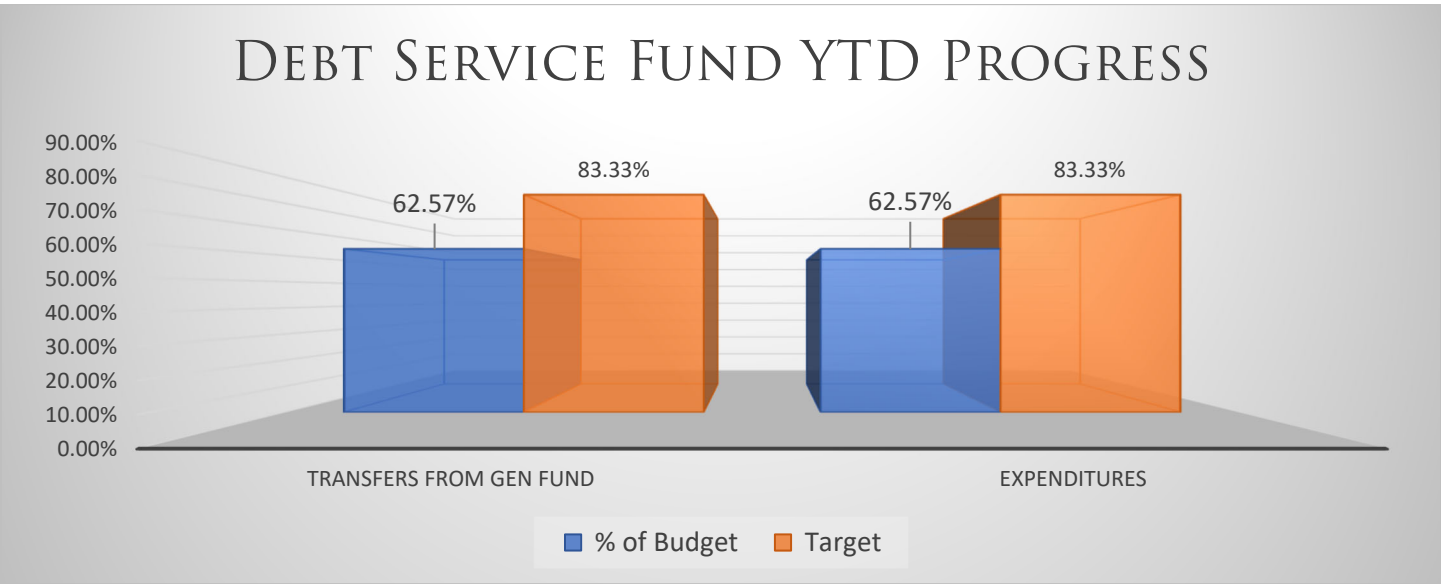


BOARD SUMMARY (CONTINUED)

- State Street Aid Fund Summary

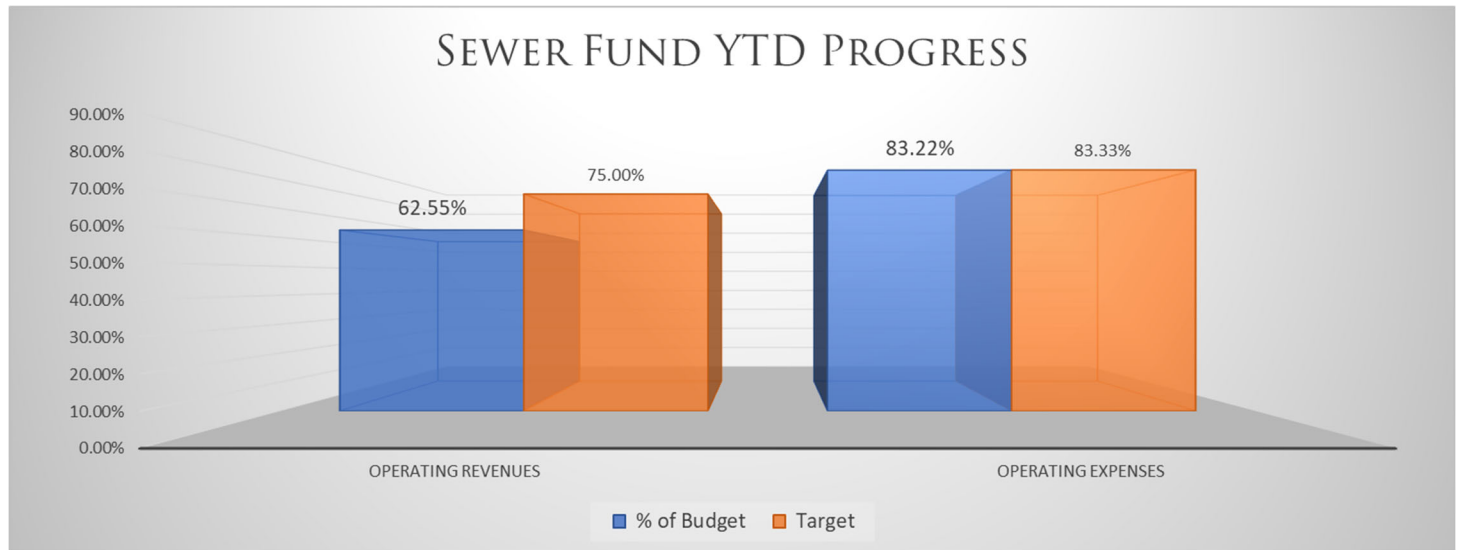


Debt Service Fund Summary

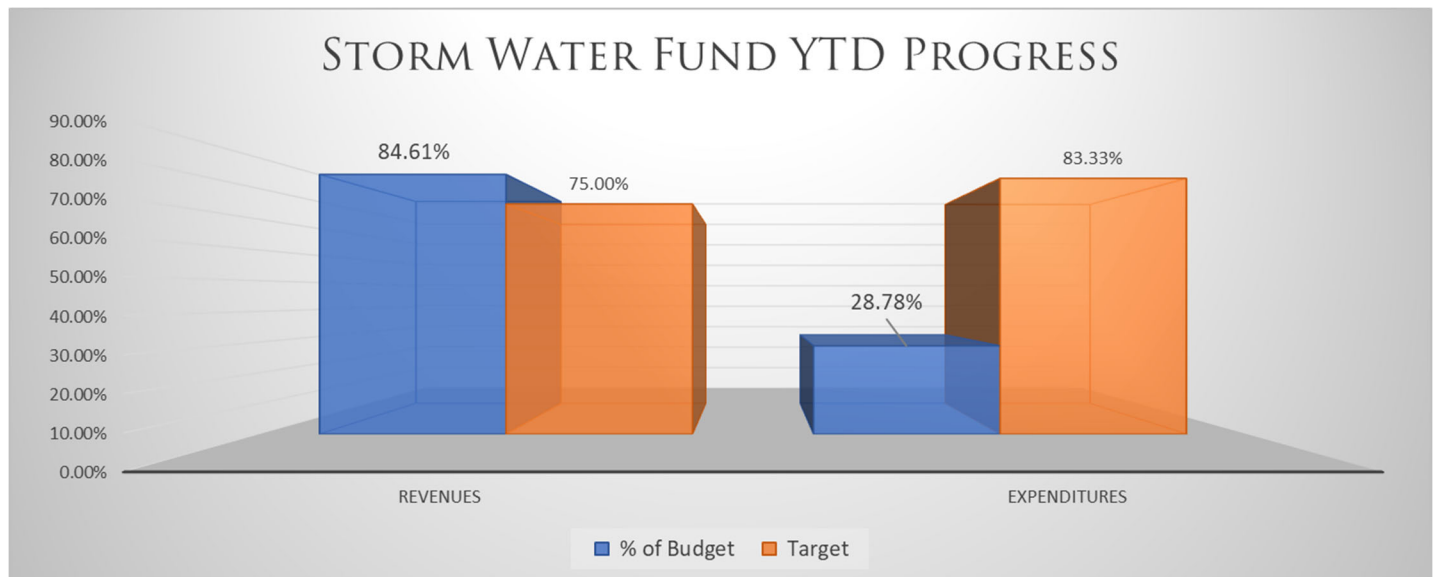


BOARD SUMMARY (CONTINUED)

Sewer Fund Summary

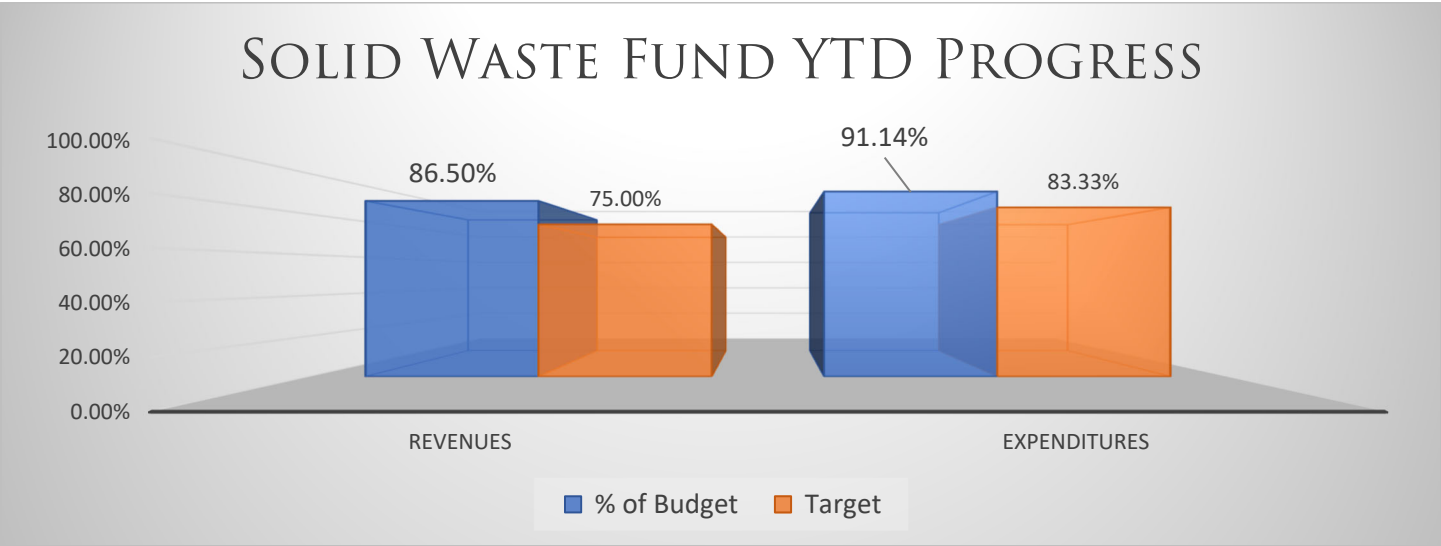


Storm Water Fund Summary



BOARD SUMMARY (CONTINUED)

Solid Waste Fund Summary



Budget Transfers

As noted in Ordinance O-10-2022, funds “may be transferred from one appropriation to another in the same fund by the Finance Director” and “shall be reported to the governing body at its next regular meeting.”

Budgetary transfers for fiscal year 2023 are as noted in Appendix A at the back of this Treasurer’s Report.

BOARD SUMMARY (CONTINUED)

Outstanding Debt Update – by Purpose of Debt

Profile as of

05/31/2023



[Export Data](#)

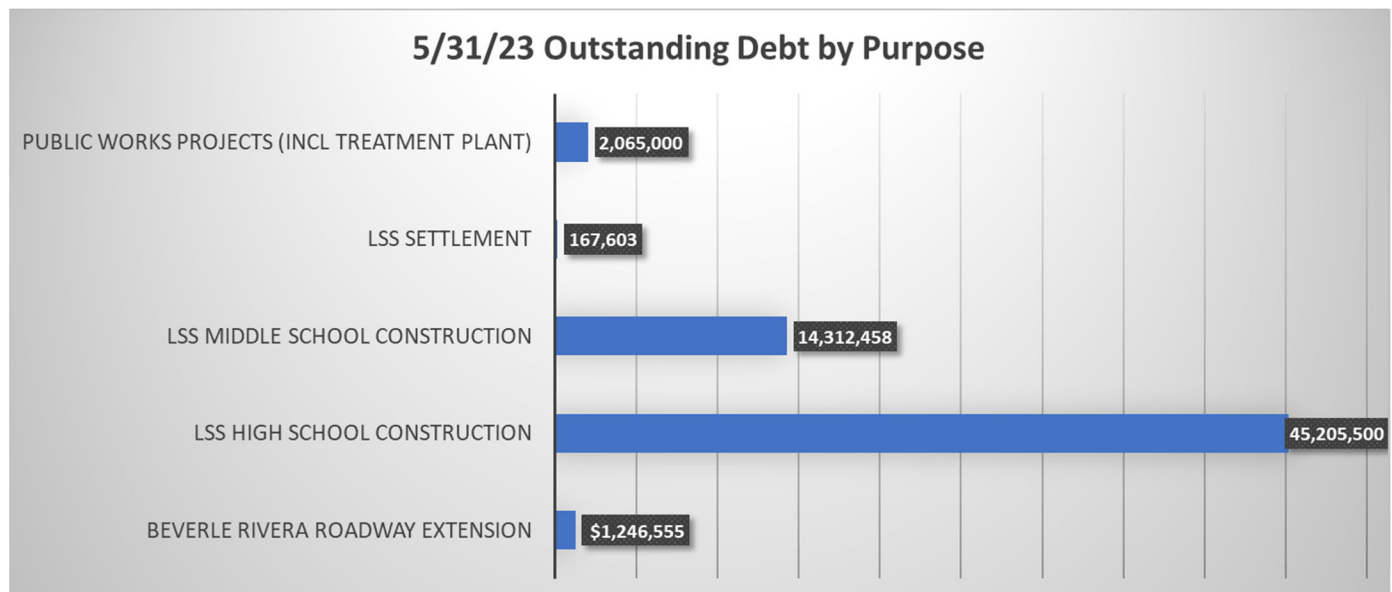
Viewing 5 Purposes with 10 total issues [View All Issues](#)

Total Outstanding Par Amount: **62,997,116**

☐	Title	Original Par Amount	Outstanding Par Amount
☐	BEVERLE RIVERA ROADWAY EXTENSION (1 Issue)	1,490,397	1,246,555
☐	LSS HIGH SCHOOL CONSTRUCTION (5 Issues)	45,205,500	45,205,500
☐	LSS MIDDLE SCHOOL CONSTRUCTION (2 Issues)	14,794,500	14,312,458
☐	LSS SETTLEMENT (1 Issue)	332,443	167,603
☐	PUBLIC WORKS PROJECTS (INCL TREATMENT PLANT) (1 Issue)	9,811,191	2,065,000

† Audited Financial Statements: 06/30/2021

Debt Mix – by Purpose of Debt



APRIL & MAY FISCAL YEAR-TO-DATE RESULTS



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

	GOVERNMENTAL FUNDS - MODIFIED ACCRUAL					TOTAL
	GENERAL FUND	DEBT SERVICE FUND	STATE STREET AID FUND	STORM WATER FUND	SOLID WASTE FUND	GOVERNMENTAL FUNDS
ASSETS						
Cash and cash equivalents	\$ 14,943,968	\$ 45	\$ 168,851	\$ 450,457	\$ 3,124	\$ 15,566,445
Receivables						
Property taxes, net of allowance	4,956,029	-	-	-	-	4,956,029
Grants	42,180	-	-	-	-	42,180
Other	40,178	-	-	30,000	-	70,178
Due from other funds	-	-	8,159	-	31,594	39,753
Prepaid items	-	-	-	-	-	-
Inventory	4,108	-	-	-	-	4,108
Total assets	<u>\$ 19,986,463</u>	<u>\$ 45</u>	<u>\$ 177,010</u>	<u>\$ 480,457</u>	<u>\$ 34,718</u>	<u>\$ 20,678,693</u>
LIABILITIES						
Accounts payable and accrued liabilities	\$ (399)	\$ -	\$ 18,990	\$ -	\$ 37	\$ 18,628
Deposits	167,072	-	-	-	-	167,072
Due to other funds	32,266	-	-	-	8,158	40,424
Total liabilities	<u>198,939</u>	<u>-</u>	<u>18,990</u>	<u>-</u>	<u>8,195</u>	<u>226,124</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue						
Property taxes	4,907,231	-	-	-	-	4,907,231
Grants	48,625	-	-	-	-	48,625
Other	-	-	-	-	-	-
Total deferred inflows of resources	<u>4,955,856</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,955,856</u>
FUND BALANCES						
Restricted	-	-	-	480,457	26,523	506,980
Committed	1,711,720	45	158,020	-	-	1,869,785
Assigned	919,820	-	-	-	-	919,820
Unassigned	12,200,128	-	-	-	-	12,200,128
Total fund balances	<u>14,831,668</u>	<u>45</u>	<u>158,020</u>	<u>480,457</u>	<u>26,523</u>	<u>15,496,713</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 19,986,463</u>	<u>\$ 45</u>	<u>\$ 177,010</u>	<u>\$ 480,457</u>	<u>\$ 34,718</u>	<u>\$ 20,678,693</u>

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

	GOVERNMENTAL FUNDS - MODIFIED ACCRUAL					
	GENERAL FUND	DEBT SERVICE FUND	STATE STREET AID FUND	STORM WATER FUND	SOLID WASTE FUND	TOTAL GOVERNMENTAL FUNDS
REVENUES						
Property taxes	\$ 4,964,730	\$ -	\$ -	\$ -	\$ -	\$ 4,964,730
Local taxes	2,587,963	-	-	-	-	2,587,963
Intergovernmental	1,620,680	-	359,538	-	-	1,980,218
Licenses and permits	130,919	-	-	-	-	130,919
Charges for services	90,595	-	-	172,137	1,141,507	1,404,239
Federal, state, and local grants	7,748,744	-	-	-	-	7,748,744
Interest income	190,178	-	-	-	-	190,178
Other	14,552	-	-	-	19,818	34,370
Total revenues	17,348,361	-	359,538	172,137	1,161,325	19,041,361
EXPENDITURES						
Current						
General government	1,802,163	-	-	-	-	1,802,163
Community development	799,998	-	-	-	-	799,998
Public works	524,994	-	2,601,037	62,204	1,154,139	4,342,374
Parks and recreation	752,367	-	-	-	-	752,367
Capital Outlay	7,783,674	-	426,164	51,874	247,229	8,508,941
Debt Service						
Principal	-	7,580,580	-	-	-	7,580,580
Interest and fiscal charges	-	369,869	-	-	-	369,869
Total expenditures	11,663,196	7,950,449	3,027,201	114,078	1,401,368	24,156,292
Excess of revenues over expenditures	5,685,165	(7,950,449)	(2,667,663)	58,059	(240,043)	(5,114,931)
OTHER FINANCING SOURCES (USES)						
Issuance of debt	7,015,747	-	-	-	-	7,015,747
Issuance of leases	-	-	-	-	-	-
Transfers in	700,000	7,950,449	-	-	-	8,650,449
Transfers out	(8,745,154)	-	-	-	-	(8,745,154)
Total other financing sources (uses)	(1,029,407)	7,950,449	-	-	-	6,921,042
Net change in fund balances	4,655,758	-	(2,667,663)	58,059	(240,043)	1,806,111
Fund balances - beginning	10,175,910	45	2,825,683	422,398	266,566	13,690,602
Fund balances - ending	\$ 14,831,668	\$ 45	\$ 158,020	\$ 480,457	\$ 26,523	\$ 15,496,713

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

ASSETS

Current assets:

Cash and cash equivalents	\$ 1,181,080
Restricted cash and cash equivalents	-
Receivables	
Accounts	-
Interest	1,721
Total current assets	<u>1,182,801</u>

Capital assets:

Capital assets, not being depreciated	1,089,066
Capital assets, being depreciated - net	<u>13,829,286</u>
Total capital assets	14,918,352

Total assets	<u>16,105,560</u>
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DEFERRED OUTFLOWS OF RESOURCES

Deferred Outflows Related to Pensions	41,496
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LIABILITIES

Current liabilities:

Accounts payable and accrued expenses	284,085
Deposits	-
Current portion of notes payable	<u>636,000</u>
Total current liabilities	920,085

Noncurrent liabilities:

Net pension liability	-
Notes payable, net of current portion	<u>1,429,000</u>
Total liabilities	2,349,085

DEFERRED INFLOWS OF RESOURCES

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

Net investment in capital assets	12,853,352
Unrestricted	<u>909,891</u>
Total net position	<u><u>\$ 13,763,243</u></u>

CITY OF LAKELAND

SEWER FUND

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION FOR THE FYTD PERIOD ENDED

MAY 31, 2023

	Prior YTD 05/31/22	Current YTD 05/31/23	Plan FY 2023
Operating revenues:			
Sewer service fee	\$ 1,274,343	\$ 1,498,449	\$ 2,126,953
Service connection fees	280,650	85,350	405,096
Operating grants	-	-	-
Total operating revenues	<u>1,554,993</u>	<u>1,583,799</u>	<u>2,532,049</u>
Operating expenses:			
Personnel expenses	(283,095)	(487,521)	(655,840)
General and administrative	(347,268)	(395,044)	(466,470)
Depreciation	(467,500)	(467,500)	(510,000)
Total operating expenses	<u>(1,097,863)</u>	<u>(1,350,065)</u>	<u>(1,632,310)</u>
Operating Income (Loss)	457,130	233,734	899,739
Nonoperating revenues (expenses):			
Interest income	3,651	93,150	2,957
Interest and agent fee expense	(27,835)	(72,095)	(45,766)
Loss on sale of capital assets	-	-	-
Total non-operating expenses	<u>(24,184)</u>	<u>21,055</u>	<u>(42,809)</u>
Change in net position	432,946	254,789	856,930
Capital Funds			
Capital Grants	-	-	3,751,052
Capital Contributions	-	-	-
Total Capital Funds	<u>-</u>	<u>-</u>	<u>3,751,052</u>
Net position - beginning of year	<u>12,838,734</u>	<u>13,508,454</u>	<u>13,508,454</u>
Net position - May-31	<u><u>\$ 13,271,680</u></u>	<u><u>\$ 13,763,243</u></u>	<u><u>\$ 18,116,436</u></u>

CITY OF LAKE LAND
SEWER FUND
STATEMENT OF CASH FLOWS
FOR THE FYTD PERIOD ENDED
MAY 31, 2023

	<u>Current YTD</u> <u>05/31/23</u>
Cash flows from operating activities:	
Receipts from customers and users	\$ 1,722,290
Payments to suppliers/operating costs	<u>(949,276)</u>
Net cash provided by operating activities	773,014
Cash flows from capital and related financing activities:	
Grant proceeds	-
Principal payments on capital debt	(636,000)
Acquisition and construction of capital assets	(539,188)
Interest paid on capital debt	<u>(72,095)</u>
Net cash used by capital and related financing activities	(1,247,283)
Cash flows from investing activities:	
Interest income received	<u>95,767</u>
* (Recognized Int from LGIP ARPA funds in May)	
Net increase (decrease) in cash and cash equivalents	(378,502)
Cash and cash equivalents - beginning of year	<u>1,559,582</u>
Cash and cash equivalents - May-31	<u><u>\$ 1,181,080</u></u>

CITY OF LAKELAND

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

	Prior YTD 05/31/22	Current YTD 05/31/23	Budget FY 2023	% Earned/Used Year-to-Date
REVENUES				
Property Taxes	\$ 4,648,477	\$ 4,964,730	\$ 4,911,447	101.08%
Local Taxes	2,220,980	2,587,963	2,914,488	88.80%
Intergovernmental	1,388,550	1,620,680	2,174,313	74.54%
Licenses and permits	256,612	130,919	262,966	49.79%
Charges for services	155,986	90,595	226,282	40.04%
Federal, State, and Local Grants	1,256,513	7,748,744	20,029,635	38.69%
Other	19,281	204,730	24,317	841.92%
Total Revenues	<u>9,946,399</u>	<u>17,348,361</u>	<u>30,543,448</u>	<u>56.80%</u>
EXPENDITURES				
Current				
General government	(1,745,462)	(1,802,163)	(2,293,343)	78.58%
Community Development	(645,489)	(799,998)	(1,088,974)	73.46%
Public Works	(554,181)	(524,994)	(648,562)	80.95%
Parks and Recreation	(641,228)	(752,367)	(1,008,961)	74.57%
Capital Projects	(3,761,639)	(7,783,674)	(20,904,817)	37.23%
Total Expenditures	<u>(7,347,999)</u>	<u>(11,663,196)</u>	<u>(25,944,657)</u>	<u>44.95%</u>
Excess (deficiency) of revenues over (under) expenditures	2,598,400	5,685,165	4,598,791	
OTHER FINANCING SOURCES (USES)				
Issuance of Debt	1,519,228	7,015,747	9,980,772	
Transfers in	700,000	700,000	700,000	
Transfers out	(5,490,841)	(8,745,154)	(15,473,530)	
Total Other Financing Sources	<u>(3,271,613)</u>	<u>(1,029,407)</u>	<u>(4,792,758)</u>	
Net Change in Fund Balance	<u>\$ (673,213)</u>	<u>\$ 4,655,758</u>	<u>\$ (193,967)</u>	
Allocation of Net Change in Fund Balance:				
Committed Fund Balance		\$ 414,348		
Restricted Fund Balance		(81,198)		
Assigned Fund Balance		314,997		
Nonspendable Fund Balance		-		
Unassigned Fund Balance		4,007,611		
Net Change in Fund Balance		<u>\$ 4,655,758</u>		

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

	YTD 05/31/23	Budget FY 2023
Revenues:		
Interest	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>
Expenditures:		
Principal	(7,580,580)	(11,221,735)
Interest	(366,416)	(1,478,944)
Dues and Fees	(3,453)	(6,400)
Total Expenditures	<u>(7,950,449)</u>	<u>(12,707,079)</u>
 Net excess (deficiency) of revenues over expenditures	 (7,950,449)	 (12,707,079)
 Other Financing Sources (Uses):		
Transfers In	7,950,449	12,707,079
Transfers Out	-	-
Total Other Financing Sources (Uses)	<u>7,950,449</u>	<u>12,707,079</u>
 Net Change in Fund Balance	 <u>\$ -</u>	 <u>\$ -</u>

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

	Prior YTD 05/31/22	Current YTD 05/31/23	Budget FY 2023
REVENUES:			
State shared revenue	\$ 365,103	\$ 359,538	\$ 526,033
Grant Revenue	153,314	-	-
Total revenues	<u>518,417</u>	<u>359,538</u>	<u>526,033</u>
EXPENDITURES:			
Personnel expenses	(148,686)	(256,288)	(349,390)
Public works	(835,224)	(2,344,749)	(4,328,097)
Capital projects	(457,204)	(426,164)	(445,712)
Total expenditures	<u>(1,441,114)</u>	<u>(3,027,201)</u>	<u>(5,123,199)</u>
Net excess (deficiency) of revenues over expenditures	(922,697)	(2,667,663)	(4,597,166)
OTHER FINANCING SOURCES (USES):			
Transfers in	3,184,556	-	1,971,747
Total other financing sources (uses):	<u>3,184,556</u>	<u>-</u>	<u>1,971,747</u>
Net change in fund balance	<u>\$ 2,261,859</u>	<u>\$ (2,667,663)</u>	<u>\$ (2,625,419)</u>

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

	Prior YTD 05/31/22	Current YTD 05/31/23	Budget FY 2023
REVENUES:			
Storm Water Fees	\$ 168,065	\$ 172,137	\$ 203,445
Other	30,300	-	-
Total revenues	<u>198,365</u>	<u>172,137</u>	<u>203,445</u>
EXPENDITURES:			
Personnel expenses	(50,404)	(52,373)	(58,288)
General and administrative	(9,346)	(9,831)	(28,060)
Capital	(492)	(51,874)	(310,000)
Total expenditures	<u>(60,242)</u>	<u>(114,078)</u>	<u>(396,348)</u>
OTHER FINANCING SOURCES/USES			
Transfers in from General Fund	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 138,123</u>	<u>\$ 58,059</u>	<u>\$ (192,903)</u>

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

	Prior YTD 05/31/22	Current YTD 05/31/23	Budget FY 2023
REVENUES:			
Solid waste collection fees	\$ 1,106,359	\$ 1,141,507	\$ 1,341,014
Grant revenues	-	-	-
Other	1,415	19,818	1,500
Total revenues	<u>1,107,774</u>	<u>1,161,325</u>	<u>1,342,514</u>
EXPENDITURES:			
Personnel expenditures	(134,799)	(79,775)	(93,540)
General and administrative	(52,070)	(57,054)	(99,085)
Contracted services	(925,315)	(1,017,310)	(1,055,000)
Capital	(53,833)	(247,229)	(290,000)
Total expenditures	<u>(1,166,017)</u>	<u>(1,401,368)</u>	<u>(1,537,625)</u>
Net change in fund balance	<u>\$ (58,243)</u>	<u>\$ (240,043)</u>	<u>\$ (195,111)</u>

CITY OF LAKELAND
BALANCE SHEET - ALL CITY GOVERNMENTAL FUNDS - UNAUDITED
APRIL 30, 2023

	GOVERNMENTAL FUNDS - MODIFIED ACCRUAL					
	GENERAL FUND	DEBT SERVICE FUND	STATE STREET AID FUND	STORM WATER FUND	SOLID WASTE FUND	TOTAL GOVERNMENTAL FUNDS
ASSETS						
Cash and cash equivalents	\$ 17,224,485	\$ 45	\$ 161,551	\$ 438,224	\$ 68,075	17,892,380
Receivables						
Property taxes, net of allowance	4,956,029	-	-	-	-	4,956,029
Grants	42,180	-	-	-	-	42,180
Other	32,545	-	-	30,000	-	62,545
Due from other funds	-	-	8,159	-	31,594	39,753
Prepaid items	-	-	-	-	-	-
Inventory	8,707	-	-	-	-	8,707
Total assets	<u>\$ 22,263,946</u>	<u>\$ 45</u>	<u>\$ 169,710</u>	<u>\$ 468,224</u>	<u>\$ 99,669</u>	<u>\$ 23,001,594</u>
LIABILITIES						
Accounts payable and accrued liabilities	\$ 1,560	\$ -	\$ 19,128	\$ 60	\$ 96	\$ 20,844
Deposits	3,867,749	-	-	-	-	3,867,749
Due to other funds	31,829	-	-	-	8,158	39,987
Total liabilities	<u>3,901,138</u>	<u>-</u>	<u>19,128</u>	<u>60</u>	<u>8,254</u>	<u>3,928,580</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue						
Property taxes	4,907,231	-	-	-	-	4,907,231
Grants	48,625	- 0	-	-	-	48,625
Other	-	-	-	-	-	-
Total deferred inflows of resources	<u>4,955,856</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,955,856</u>
FUND BALANCES						
Restricted	-	-	-	468,164	91,415	559,579
Committed	1,583,398	45	150,582	-	-	1,734,025
Assigned	951,936	-	-	-	-	951,936
Unassigned	10,871,618	-	-	-	-	10,871,618
Total fund balances	<u>13,406,952</u>	<u>45</u>	<u>150,582</u>	<u>468,164</u>	<u>91,415</u>	<u>14,117,158</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 22,263,946</u>	<u>\$ 45</u>	<u>\$ 169,710</u>	<u>\$ 468,224</u>	<u>\$ 99,669</u>	<u>\$ 23,001,594</u>

CITY OF LAKELAND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL CITY GOVERNMENTAL FUNDS - UNAUDITED - FOR THE FYTD PERIOD ENDED
APRIL 30, 2023

	GOVERNMENTAL FUNDS - MODIFIED ACCRUAL					TOTAL GOVERNMENTAL FUNDS
	GENERAL FUND	DEBT SERVICE FUND	STATE STREET AID FUND	STORM WATER FUND	SOLID WASTE FUND	
REVENUES						
Property taxes	\$ 4,921,239	\$ -	\$ -	\$ -	\$ -	\$ 4,921,239
Local taxes	2,237,970	-	-	-	-	2,237,970
Intergovernmental	1,471,350	-	318,733	-	-	1,790,083
Licenses and permits	120,605	-	-	-	-	120,605
Charges for services	75,758	-	-	154,697	1,030,043	1,260,498
Federal, state, and local grants	4,040,591	-	-	-	-	4,040,591
Interest income	144,668	-	-	-	-	144,668
Other	13,799	-	-	-	19,793	33,592
Total revenues	13,025,980	-	318,733	154,697	1,049,836	14,549,246
EXPENDITURES						
Current						
General government	1,691,721	-	-	-	-	1,691,721
Community development	736,680	-	-	-	-	736,680
Public works	474,904	-	2,572,300	57,057	1,029,599	4,133,860
Parks and recreation	688,351	-	-	-	-	688,351
Capital Outlay	5,388,409	-	421,534	51,874	195,388	6,057,205
Debt Service						
Principal	-	7,369,034	-	-	-	7,369,034
Interest and fiscal charges	-	366,881	-	-	-	366,881
Total expenditures	8,980,065	7,735,915	2,993,834	108,931	1,224,987	21,043,732
		0		(1,700,044)		
Excess of revenues over expenditures	4,045,915	(7,735,915)	(2,675,101)	45,766	(175,151)	(6,494,486)
OTHER FINANCING SOURCES (USES)						
Issuance of debt	7,015,747	-	-	-	-	7,015,747
Issuance of leases	-	-	-	-	-	-
Transfers in	700,000	7,735,915	-	-	-	8,435,915
Transfers out	(8,530,620)	-	-	-	-	(8,530,620)
Total other financing sources (uses)	(814,873)	7,735,915	-	-	-	6,921,042
Net change in fund balances	3,231,042	-	(2,675,101)	45,766	(175,151)	426,556
Fund balances - beginning	10,175,910	45	2,825,683	422,398	266,566	13,690,602
Fund balances - ending	\$ 13,406,952	\$ 45	\$ 150,582	\$ 468,164	\$ 91,415	\$ 14,117,158

CITY OF LAKELAND
SEWER FUND
STATEMENT OF NET POSITION
APRIL 30, 2023

ASSETS

Current assets:

Cash and cash equivalents	\$ 1,700,044
Restricted cash and cash equivalents	\$ 85,067
Receivables	
Accounts	-
Interest	1,721
Total current assets	<u>1,786,832</u>

Capital assets:

Capital assets, not being depreciated	1,089,066
Capital assets, being depreciated - net	<u>13,799,444</u>
Total capital assets	14,888,510

Total assets	<u>16,679,749</u>
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DEFERRED OUTFLOWS OF RESOURCES

Deferred Outflows Related to Pensions	41,496
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LIABILITIES

Current liabilities:

Accounts payable and accrued expenses	284,567
Deposits	-
Current portion of notes payable	<u>636,000</u>
Total current liabilities	920,567

Noncurrent liabilities:

Net pension liability	-
Notes payable, net of current portion	<u>2,065,000</u>
Total liabilities	2,985,567

DEFERRED INFLOWS OF RESOURCES

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

Net investment in capital assets	12,187,509
Unrestricted	<u>1,513,441</u>
Total net position	<u><u>\$ 13,700,950</u></u>

CITY OF LAKELAND

SEWER FUND

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

FOR THE FYTD PERIOD ENDED

APRIL 30, 2023

	Prior YTD 04/30/22	Current YTD 04/30/23	Plan FY 2023
Operating revenues:			
Sewer service fee	\$ 1,050,239	\$ 1,363,516	\$ 2,126,953
Service connection fees	277,500	82,200	405,096
Operating grants	-	-	-
Total operating revenues	<u>1,327,739</u>	<u>1,445,716</u>	<u>2,532,049</u>
Operating expenses:			
Personnel expenses	(258,990)	(442,134)	(655,840)
General and administrative	(313,006)	(369,860)	(466,470)
Depreciation	(467,500)	(467,500)	(510,000)
Total operating expenses	<u>(1,039,496)</u>	<u>(1,279,494)</u>	<u>(1,632,310)</u>
Operating Income (Loss)	288,243	166,222	899,739
Nonoperating revenues (expenses):			
Interest income	2,314	89,697	2,957
Interest and agent fee expense	(23,655)	(63,423)	(45,766)
Loss on sale of capital assets	-	-	-
Total non-operating expenses	<u>(21,341)</u>	<u>26,274</u>	<u>(42,809)</u>
Change in net position	266,902	192,496	856,930
Capital Funds			
Capital Grants	-	-	3,751,052
Capital Contributions	-	-	-
Total Capital Funds	<u>-</u>	<u>-</u>	<u>3,751,052</u>
Net position - beginning of year	<u>12,838,734</u>	<u>13,508,454</u>	<u>13,508,454</u>
Net position - Apr-30	<u><u>\$ 13,105,636</u></u>	<u><u>\$ 13,700,950</u></u>	<u><u>\$ 18,116,436</u></u>

CITY OF LAKELAND
SEWER FUND
STATEMENT OF CASH FLOWS
FOR THE FYTD PERIOD ENDED
APRIL 30, 2023

	<u>Current YTD</u> <u>04/30/23</u>
Cash flows from operating activities:	
Receipts from customers and users	\$ 1,584,208
Payments to suppliers/operating costs	<u>(878,224)</u>
Net cash provided by operating activities	<u>705,984</u>
Cash flows from capital and related financing activities:	
Grant proceeds	-
Principal payments on capital debt	-
Acquisition and construction of capital assets	(509,346)
Interest paid on capital debt	<u>(63,423)</u>
Net cash used by capital and related financing activities	<u>(572,769)</u>
Cash flows from investing activities:	
Interest income received	<u>7,247</u>
 Net increase (decrease) in cash and cash equivalents	 140,462
 Cash and cash equivalents - beginning of year	 <u>1,559,582</u>
 Cash and cash equivalents - Apr-30	 <u><u>\$ 1,700,044</u></u>

CITY OF LAKE LAND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN GENERAL FUND BALANCE FOR THE FYTD PERIOD ENDED APRIL 30, 2023

	Prior YTD 04/30/22	Current YTD 04/30/23	Budget FY 2023	% Earned/Used Year-to-Date
REVENUES				
Property Taxes	\$ 339,395	\$ 4,921,239	\$ 4,911,447	100.20%
Local Taxes	\$ 1,445,716	2,237,970	2,914,488	76.79%
Intergovernmental	1,243,504	1,471,350	2,174,313	67.67%
Licenses and permits	238,613	120,605	262,966	45.86%
Charges for services	139,981	75,758	226,282	33.48%
Federal, State, and Local Grants	1,056,824	4,040,591	20,029,635	20.17%
Other	13,999	158,467	24,317	651.67%
Total Revenues	<u>4,478,032</u>	<u>13,025,980</u>	<u>30,543,448</u>	<u>42.65%</u>
EXPENDITURES				
Current				
General government	(1,603,733)	(1,691,721)	(2,293,343)	73.77%
Community Development	(585,590)	(736,680)	(1,088,974)	67.65%
Public Works	(504,475)	(474,904)	(648,562)	73.22%
Parks and Recreation	(554,923)	(688,351)	(1,008,961)	68.22%
Capital Projects	<u>(3,478,565)</u>	<u>(5,388,409)</u>	<u>(20,904,817)</u>	<u>25.78%</u>
Total Expenditures	<u>(6,727,286)</u>	<u>(8,980,065)</u>	<u>(25,944,657)</u>	<u>34.61%</u>
Excess (deficiency) of revenues over (under) expenditures	(2,249,254)	4,045,915	4,598,791	
	-			
OTHER FINANCING SOURCES (USES)				
Issuance of Debt	1,357,872	7,015,747	9,980,772	
Transfers in	700,000	700,000	700,000	
Transfers out	<u>(5,203,496)</u>	<u>(8,530,620)</u>	<u>(15,473,530)</u>	
Total Other Financing Sources	<u>(3,145,624)</u>	<u>(814,873)</u>	<u>(4,792,758)</u>	
Net Change in Fund Balance	<u>\$ (5,394,878)</u>	<u>\$ 3,231,042</u>	<u>\$ (193,967)</u>	
Allocation of Net Change in Fund Balance:				
Committed Fund Balance		\$ 286,026		
Restricted Fund Balance		(81,198)		
Assigned Fund Balance		347,112		
Nonspendable Fund Balance		-		
Unassigned Fund Balance		<u>2,679,102</u>		
Net Change in Fund Balance		<u>\$ 3,231,042</u>		

CITY OF LAKELAND
DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE FYTD PERIOD ENDED
APRIL 30, 2023

	YTD 04/30/23	Budget FY 2023
Revenues:		
Interest	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>
Expenditures:		
Principal	(7,369,034)	(11,221,735)
Interest	(363,743)	(1,478,944)
Dues and Fees	(3,138)	(6,400)
Total Expenditures	<u>(7,735,915)</u>	<u>(12,707,079)</u>
 Net excess (deficiency) of revenues over expenditures	 (7,735,915)	 (12,707,079)
 Other Financing Sources (Uses):		
Transfers In	7,735,915	12,707,079
Transfers Out	-	-
Total Other Financing Sources (Uses)	<u>7,735,915</u>	<u>12,707,079</u>
 Net Change in Fund Balance	 <u>\$ -</u>	 <u>\$ -</u>

STATE STREET AID
STATEMENT OF REVENUES AND EXPENSES
FOR THE FYTD PERIOD ENDED
APRIL 30, 2023

	Prior YTD 04/30/22	Current YTD 04/30/23	Budget FY 2023
REVENUES:			
State shared revenue	\$ 320,691	\$ 318,733	\$ 526,033
Grant Revenue	153,314	-	-
Total revenues	<u>474,005</u>	<u>318,733</u>	<u>526,033</u>
EXPENDITURES:			
Personnel expenses	(135,824)	(234,644)	(349,390)
Public works	(780,848)	(2,337,656)	(4,328,097)
Capital projects	(286,899)	(421,534)	(445,712)
Total expenditures	<u>(1,203,571)</u>	<u>(2,993,834)</u>	<u>(5,123,199)</u>
Net excess (deficiency) of revenues over expenditures	(729,566)	(2,675,101)	(4,597,166)
OTHER FINANCING SOURCES (USES):			
Transfers in	3,184,556	-	1,971,747
Total other financing sources (uses):	<u>3,184,556</u>	<u>-</u>	<u>1,971,747</u>
Net change in fund balance	<u>\$ 2,454,990</u>	<u>\$ (2,675,101)</u>	<u>\$ (2,625,419)</u>
			(1,700,044)

STORM WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE FYTD PERIOD ENDED
APRIL 30, 2023

	Prior YTD 04/30/22	Current YTD 04/30/23	Budget FY 2023
REVENUES:			
Storm Water Fees	\$ 339,395	\$ 154,697	\$ 203,445
Other	\$ 1,445,716	-	-
Total revenues	<u>1,785,111</u>	<u>154,697</u>	<u>203,445</u>
EXPENDITURES:			
Personnel expenses	(45,988)	(47,644)	(58,288)
General and administrative	(8,289)	(9,413)	(28,060)
Capital	(492)	(51,874)	(310,000)
Total expenditures	<u>(54,769)</u>	<u>(108,931)</u>	<u>(396,348)</u>
OTHER FINANCING SOURCES/USES			
Transfers in from General Fund	-	-	-
Net change in fund balance	<u>\$ 1,730,342</u>	<u>\$ 45,766</u>	<u>\$ (192,903)</u>

SOLID WASTE FUND
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE FYTD PERIOD ENDED
APRIL 30, 2023

	Prior YTD 04/30/22	Current YTD 04/30/23	Budget FY 2023
REVENUES:			
Solid waste collection fees	\$ 339,395	\$ 1,030,043	\$ 1,341,014
Grant revenues	-	-	-
Other	1,340	19,793	1,500
Total revenues	<u>1,786,451</u>	<u>1,049,836</u>	<u>1,342,514</u>
EXPENDITURES:			
Personnel expenditures	(125,294)	(72,875)	(93,540)
General and administrative	(41,185)	(49,494)	(99,085)
Contracted services	(831,782)	(907,230)	(1,055,000)
Capital	(53,833)	(195,388)	(290,000)
Total expenditures	<u>(1,052,094)</u>	<u>(1,224,987)</u>	<u>(1,537,625)</u>
Net change in fund balance	<u>\$ 734,357</u>	<u>\$ (175,151)</u>	<u>\$ (195,111)</u>

APPENDIX A – BUDGETARY TRANSFERS - CUMULATIVE



EXHIBIT A - CUMMULATIVE BUDGET TRANSFER FYTD AS OF 5-31-23

Fnd T Acct	Obj	Prj	Loc	Prg	Account Level Description	Original Budget	2022-23 Budget Carry Fwd	2022-23 Budget Revisions	2022-23 Budget Transfers	2022-23 Revised Budget
110 E 41000	111	000	00000	000	GOV - Salary	129,958.00	0.00	0.00	100.00	130,058.00
110 E 41000	121	000	00000	000	GOV - Regular Employee Wages	52,244.00	0.00	0.00	-37,038.00	15,206.00
110 E 41000	141	000	00000	000	GOV - FICA (Employer's Share)	19,678.00	0.00	0.00	-3,000.00	16,678.00
110 E 41000	142	000	00000	000	GOV - Insurance	27,874.00	0.00	0.00	3,500.00	31,374.00
110 E 41000	144	000	00000	000	GOV - RHS PLAN	1,040.00	0.00	0.00	100.00	1,140.00
110 E 41000	212	000	00000	000	GOV - Employee Engagement	500.00	0.00	0.00	4,000.00	4,500.00
110 E 41000	220	000	00000	000	GOV - Printing	10,000.00	0.00	0.00	-500.00	9,500.00
110 E 41000	230	000	00000	000	GOV - Publicity/Dues	12,000.00	0.00	0.00	-3,000.00	9,000.00
110 E 41000	253	000	00000	000	GOV - Accounting & Auditing Se	33,990.00	0.00	0.00	-5,000.00	28,990.00
110 E 41000	259	000	00000	000	GOV - Other Professional Servi	25,000.00	0.00	0.00	17,950.00	42,950.00
110 E 41000	266	000	00000	000	GOV - Repair & Maintenance Bui	20,000.00	0.00	0.00	9,898.00	29,898.00
110 E 41000	290	000	00000	000	GOV - Contracted Service	65,000.00	0.00	0.00	-25,398.00	39,602.00
110 E 41000	299	000	00000	000	GOV - Contingency	1,500.00	0.00	0.00	-395.64	1,104.36
110 E 41000	300	000	00000	000	GOV - Neighborhood Watch	12,000.00	0.00	0.00	-7,500.00	4,500.00
110 E 41000	320	000	00000	000	GOV - Operating Supplies	3,000.00	0.00	0.00	-350.00	2,650.00
110 E 41000	951	000	00000	000	GOV - Furn & Fixtures	0.00	15,521.21	0.00	9,550.00	25,071.21
110 E 41330	148	000	00000	000	BOC - Education/Training	1,000.00	0.00	0.00	-400.00	600.00
110 E 41330	230	000	00000	000	BOC - EDC Marketing	10,000.00	0.00	0.00	-3,500.00	6,500.00
110 E 41330	287	000	00000	000	BOC - Meals & Entertainment	0.00	0.00	0.00	500.00	500.00
110 E 41330	288	000	00000	000	BOC - Vol Appreciation Dinner	4,000.00	0.00	0.00	400.00	4,400.00
110 E 41330	999	000	00000	000	BOC - Relief Donations	0.00	0.00	0.00	3,000.00	3,000.00
110 E 41500	111	000	00000	000	FIN - Salary	99,258.00	0.00	0.00	109,824.00	209,082.00
110 E 41500	121	000	00000	000	FIN - Regular Employee Wages	149,271.00	0.00	0.00	-102,555.00	46,716.00
110 E 41500	123	000	00000	000	FIN - Overtime Wages	1,016.00	0.00	0.00	-739.00	277.00
110 E 41500	141	000	00000	000	FIN - FICA (Employer's Share)	19,280.00	0.00	0.00	-1,177.00	18,103.00
110 E 41500	143	000	00000	000	FIN - Retirement	13,334.00	0.00	0.00	200.00	13,534.00
110 E 41500	148	000	00000	000	FIN - Education/Training	5,500.00	0.00	0.00	-2,113.00	3,387.00
110 E 41500	259	000	00000	000	FIN - Other Prof Services	800.00	0.00	0.00	500.00	1,300.00
110 E 41500	280	000	00000	000	FIN - Travel	4,500.00	0.00	0.00	-1,820.00	2,680.00
110 E 41500	290	000	00000	000	FIN - Contracted Service	0.00	0.00	0.00	14,500.00	14,500.00
110 E 41500	299	000	00000	000	FIN - Contingency	1,000.00	0.00	0.00	-1,000.00	0.00
110 E 41500	951	000	00000	000	FIN - Furn & Fixtures	0.00	0.00	0.00	2,750.00	2,750.00
110 E 41670	111	000	00000	000	ENG - Salary	127,264.00	0.00	0.00	-16,795.00	110,469.00
110 E 41670	122	000	00000	000	ENG - Temporary Employee Wages	17,233.00	0.00	0.00	-8,000.00	9,233.00
110 E 41670	141	000	00000	000	ENG - FICA (Employer's Share)	11,164.00	0.00	0.00	-1,905.00	9,259.00
110 E 41670	148	000	00000	000	ENG - Education/Training	2,500.00	0.00	0.00	-800.00	1,700.00
110 E 41670	259	000	00000	000	ENG - Other Professional Servi	15,000.00	0.00	0.00	-2,300.00	12,700.00
110 E 41670	261	000	00000	000	Repairs & Maintenance Vehicles	0.00	0.00	0.00	500.00	500.00
110 E 41670	280	000	00000	000	ENG - Travel	3,500.00	0.00	0.00	1,300.00	4,800.00
110 E 41670	299	000	00000	000	ENG - Contingency	2,500.00	0.00	0.00	-1,000.00	1,500.00

EXHIBIT A - CUMMULATIVE BUDGET TRANSFER FYTD AS OF 5-31-23

Fnd T Acct Obj Prj Loc Prg	Account Level Description	Original Budget	2022-23 Budget Carry Fwd	2022-23 Budget Revisions	2022-23 Budget Transfers	2022-23 Revised Budget
110 E 41670 773 000 00000 000	ENG - New Canada Rd Improvemen	16,350,000.00	3,431,978.73	0.00	-500.00	19,781,478.73
110 E 41670 781 000 00000 000	ENG - Transp Plan Update	210,000.00	0.00	0.00	2,300.00	212,300.00
110 E 41670 900 000 00000 000	ENG - Capital Outlay Roads	0.00	0.00	0.00	500.00	500.00
110 E 41672 111 000 00000 000	INS - Salary	0.00	0.00	0.00	53,356.00	53,356.00
110 E 41672 121 000 00000 000	INS - Regular Employee Wages	120,915.00	0.00	0.00	-53,686.00	67,229.00
110 E 41672 123 000 00000 000	INS - Overtime Wages	1,234.00	0.00	0.00	-507.00	727.00
110 E 41672 142 000 00000 000	INS - Insurance	26,846.00	0.00	0.00	13,000.00	39,846.00
110 E 41672 148 000 00000 000	INS - Education/Training	2,750.00	0.00	0.00	-560.00	2,190.00
110 E 41672 261 000 00000 000	INS - Repair & Maintenance Mot	5,000.00	0.00	0.00	250.00	5,250.00
110 E 41672 280 000 00000 000	INS - Travel	1,500.00	0.00	0.00	560.00	2,060.00
110 E 41672 299 000 00000 000	INS - Contingency	300.00	0.00	0.00	-250.00	50.00
110 E 41700 111 000 00000 000	PLN - Salary	65,192.00	0.00	0.00	111,714.80	176,906.80
110 E 41700 121 000 00000 000	PLN - Regular Employee Wages	124,286.00	0.00	0.00	-120,288.00	3,998.00
110 E 41700 123 000 00000 000	PLN - Overtime Wages	1,794.00	0.00	0.00	-1,794.00	0.00
110 E 41700 141 000 00000 000	PLN - FICA (Employer's Share)	14,777.00	0.00	0.00	-26.40	14,750.60
110 E 41700 142 000 00000 000	PLN - Insurance	29,405.00	0.00	0.00	2,000.00	31,405.00
110 E 41700 143 000 00000 000	PLN - Retirement	9,255.00	0.00	0.00	1,500.00	10,755.00
110 E 41700 254 000 00000 000	PLN - Arch/Eng/Landscape Serv	150,000.00	0.00	0.00	-8,000.00	142,000.00
110 E 41700 951 000 00000 000	PLN - Furniture & Fixtures	0.00	0.00	0.00	8,000.00	8,000.00
110 E 41701 111 000 00000 000	ECD - Salary	21,731.00	0.00	0.00	20,297.50	42,028.50
110 E 41701 121 000 00000 000	ECD - Regular Employee Wages	15,980.00	0.00	0.00	-14,480.00	1,500.00
110 E 41701 123 000 00000 000	ECD - Overtime Wages	598.00	0.00	0.00	-598.00	0.00
110 E 41701 141 000 00000 000	ECD - FICA (Employer's Share)	2,959.00	0.00	0.00	227.50	3,186.50
110 E 41701 143 000 00000 000	ECD - Retirement	1,934.00	0.00	0.00	1,000.00	2,934.00
110 E 41710 111 000 00000 000	CDE - Salary	0.00	0.00	0.00	45,538.00	45,538.00
110 E 41710 121 000 00000 000	CDE - Regular Employee Wages	42,952.00	0.00	0.00	-42,952.00	0.00
110 E 41710 123 000 00000 000	CDE - Overtime Wages	292.00	0.00	0.00	-292.00	0.00
110 E 41710 141 000 00000 000	CDE - FICA (Employer's Share)	3,341.00	0.00	0.00	20.00	3,361.00
110 E 41710 142 000 00000 000	CDE - Insurance	15,624.00	0.00	0.00	1,500.00	17,124.00
110 E 41710 143 000 00000 000	CDE - Retirement	2,184.00	0.00	0.00	200.00	2,384.00
110 E 41710 144 000 00000 000	CDE - RHS PLAN	1,040.00	0.00	0.00	100.00	1,140.00
110 E 41711 111 000 00000 000	ITS - Salary	94,515.00	0.00	0.00	87,549.00	182,064.00
110 E 41711 121 000 00000 000	ITS - Regular Employee Wages	109,835.00	0.00	0.00	-92,043.10	17,791.90
110 E 41711 123 000 00000 000	ITS - Overtime Wages	361.00	0.00	0.00	-361.00	0.00
110 E 41711 141 000 00000 000	ITS - FICA (Employer's Share)	15,817.00	0.00	0.00	490.00	16,307.00
110 E 41711 142 000 00000 000	ITS - Insurance	25,775.00	0.00	0.00	2,000.00	27,775.00
110 E 41711 143 000 00000 000	ITS - Retirement	8,750.00	0.00	0.00	1,500.00	10,250.00
110 E 41711 245 000 00000 000	ITS - Telephone	6,900.00	0.00	0.00	-360.00	6,540.00
110 E 41711 255 000 00000 000	IS - Data Processing Services	142,340.00	0.00	0.00	7,650.00	149,990.00
110 E 41711 259 000 00000 000	IS - Other Professional Servi	104,060.00	0.00	0.00	9,411.00	113,471.00

EXHIBIT A - CUMMULATIVE BUDGET TRANSFER FYTD AS OF 5-31-23

Fnd T Acct	Obj	Prj	Loc	Prg	Account Level Description	Original Budget	2022-23 Budget Carry Fwd	2022-23 Budget Revisions	2022-23 Budget Transfers	2022-23 Revised Budget
110 E 41711 948 000 00000 000					IS - Computer Upgrades	37,735.00	2,072.00	0.00	4,273.00	44,080.00
110 E 41711 951 000 00000 000					ITS - Furniture & Fixtures	5,000.00	0.00	0.00	3,071.10	8,071.10
110 E 43000 111 000 00000 000					PW - Salary	59,897.00	0.00	0.00	2,851.70	62,748.70
110 E 43000 121 000 00000 000					PW - Regular Employee Wages	298,396.00	0.00	0.00	-4,142.00	294,254.00
110 E 43000 141 000 00000 000					PW - FICA (Employer's Share)	27,908.00	0.00	0.00	370.90	28,278.90
110 E 43000 259 000 00000 000					PW - Other Prof. Services	10,000.00	0.00	0.00	-3,000.00	7,000.00
110 E 43000 290 000 00000 000					PW - Contracted Service	15,000.00	0.00	0.00	-2,000.00	13,000.00
110 E 43000 949 000 00000 000					PW - Sirens & Installation	7,500.00	5,999.50	0.00	5,000.00	18,499.50
110 E 44310 241 000 00000 000					SC - Electric	6,000.00	0.00	0.00	1,500.00	7,500.00
110 E 44310 242 000 00000 000					SC - Water	2,750.00	0.00	0.00	250.00	3,000.00
110 E 44310 245 000 00000 000					SC - Telephone	3,700.00	0.00	0.00	500.00	4,200.00
110 E 44310 247 000 00000 000					SC - Programs - Admissions	4,000.00	0.00	0.00	-1,000.00	3,000.00
110 E 44310 287 000 00000 000					SC - Meals & Entertainment	10,500.00	0.00	0.00	-1,150.00	9,350.00
110 E 44310 320 000 00000 000					SC - Operating Supplies	2,500.00	0.00	0.00	-100.00	2,400.00
110 E 44400 246 464 00000 000					REC - Rent - Y Bball	15,000.00	0.00	0.00	-6,500.00	8,500.00
110 E 44400 246 465 00000 000					REC - Rent - Y Cheer	4,000.00	0.00	0.00	-2,000.00	2,000.00
110 E 44400 246 466 00000 000					REC - Rent - Y Tball	6,000.00	0.00	0.00	-4,000.00	2,000.00
110 E 44400 246 475 00000 000					REC - Rent - Y Football	2,500.00	0.00	0.00	-2,000.00	500.00
110 E 44400 290 464 00000 000					REC - Contracted Svc - Y BBALL	17,500.00	0.00	0.00	2,500.00	20,000.00
110 E 44400 290 465 00000 000					REC - Contracted Svc - Y Cheer	15,000.00	0.00	0.00	-8,000.00	7,000.00
110 E 44400 290 466 00000 000					REC - Contracted Svc - Y Tball	1,000.00	0.00	0.00	1,000.00	2,000.00
110 E 44400 290 475 00000 000					REC - Contracted Svc - Y Footb	7,500.00	0.00	0.00	1,000.00	8,500.00
110 E 44400 320 464 00000 000					REC - Op Supplies -Y Basketbal	2,500.00	0.00	0.00	21.25	2,521.25
110 E 44400 320 465 00000 000					REC - Op Supplies-Y Cheer	2,000.00	0.00	0.00	-243.50	1,756.50
110 E 44400 320 466 00000 000					REC - Op Supplies-Y T Ball	1,000.00	0.00	0.00	500.00	1,500.00
110 E 44400 320 475 00000 000					REC - Op Supplies - Y Football	5,000.00	0.00	0.00	12,500.00	17,500.00
110 E 44400 326 464 00000 000					REC - Uniforms - Y Bball	5,000.00	0.00	0.00	-21.25	4,978.75
110 E 44400 326 466 00000 000					REC - Uniforms - Y Tball	2,000.00	0.00	0.00	1,000.00	3,000.00
110 E 44400 326 475 00000 000					REC - Uniforms - Y Football	5,000.00	0.00	0.00	3,500.00	8,500.00
110 E 44400 465 000 00000 000					REC - Youth Cheerleading	0.00	0.00	0.00	743.50	743.50
110 E 44400 475 000 00000 000					REC - Youth Football	0.00	0.00	0.00	1,064.34	1,064.34
110 E 44421 241 000 00000 000					IHC - Electric	6,000.00	0.00	0.00	2,000.00	8,000.00
110 E 44421 245 000 00000 000					IHC - Telephone	800.00	0.00	0.00	100.00	900.00
110 E 44421 266 000 00000 000					IHC - Repair & Maintenance Bui	20,000.00	0.00	0.00	-595.37	19,404.63
110 E 44421 290 000 00000 000					IHC - Contracted Service	3,000.00	0.00	0.00	495.37	3,495.37
110 E 44421 951 000 00000 000					IHC - Furniture/Fixtures	10,000.00	3,763.84	0.00	-2,000.00	11,763.84
110 E 44710 111 000 00000 000					PRK - Salary	90,979.00	0.00	0.00	135,682.00	226,661.00
110 E 44710 121 000 00000 000					PRK - Regular Employee Wages	242,799.00	0.00	0.00	-126,865.00	115,934.00
110 E 44710 123 000 00000 000					PRK - Overtime Wages	840.00	0.00	0.00	2,160.00	3,000.00
110 E 44710 141 000 00000 000					PRK - FICA (Employer's Share)	25,855.00	0.00	0.00	200.00	26,055.00

EXHIBIT A - CUMMULATIVE BUDGET TRANSFER FYTD AS OF 5-31-23

Fnd T Acct Obj Prj Loc Prg	Account Level Description	Original Budget	2022-23 Budget Carry Fwd	2022-23 Budget Revisions	2022-23 Budget Transfers	2022-23 Revised Budget
110 E 44710 245 000 00000 000	PRK - Telephone	2,040.00	0.00	0.00	2,160.00	4,200.00
110 E 44710 320 000 00000 000	PRK - Operating Supplies	3,500.00	815.00	0.00	-1,064.34	3,250.66
110 E 44710 326 000 00000 000	PRK - Uniforms	1,150.00	0.00	0.00	250.00	1,400.00
110 E 44710 452 000 00000 000	PRK - Gravel & Sand	5,000.00	0.00	0.00	-2,160.00	2,840.00
110 E 44710 461 000 00000 000	PRK - Park Maintenance	60,000.00	0.00	0.00	-1,950.00	58,050.00
110 E 44710 923 000 00000 000	PRK - Park Development	140,000.00	7,366.00	0.00	-47,600.00	99,766.00
110 E 44710 944 000 00000 000	PRK - Vehicles	0.00	0.00	0.00	45,440.00	45,440.00
110 E 51923 762 000 00000 000	Capital Trans to LSS	0.00	0.00	81,194.00	5.64	81,199.64
121 E 43100 111 000 00000 000	STR - Salary	29,501.00	0.00	0.00	1,158.30	30,659.30
121 E 43100 121 000 00000 000	STR - Regular Employee Wages	198,573.00	0.00	0.00	1,410.00	199,983.00
121 E 43100 141 000 00000 000	STR - FICA (Employer's Share)	17,773.00	0.00	0.00	199.10	17,972.10
121 E 43100 341 000 00000 000	STR - Tools	12,000.00	0.00	0.00	-2,767.40	9,232.60
121 E 43100 452 000 00000 000	STR - Gravel & Sand	60,000.00	0.00	0.00	-5,000.00	55,000.00
121 E 43100 940 000 00000 000	STR - New Capital Light Equipm	54,000.00	6,987.00	0.00	2,000.00	62,987.00
121 E 52115 920 000 00000 000	STR - Building Improvements	0.00	110,964.74	0.00	3,000.00	113,964.74
412 E 43250 148 000 00000 000	SEW - Education/Training	3,500.00	0.00	0.00	5,600.00	9,100.00
412 E 43250 212 000 00000 000	SEW - EE Engagement	0.00	0.00	0.00	500.00	500.00
412 E 43250 230 000 00000 000	SEW - Publicity/Dues	2,000.00	0.00	0.00	-500.00	1,500.00
412 E 43250 261 000 00000 000	SEW - Repair & Maintenance	4,000.00	0.00	0.00	2,500.00	6,500.00
412 E 43250 280 000 00000 000	SEW - Travel	4,000.00	0.00	0.00	5,000.00	9,000.00
412 E 43250 287 000 00000 000	SEW - Meals & Entertainment	1,000.00	0.00	0.00	4,400.00	5,400.00
412 E 43250 333 000 00000 000	SEW - Other Equipment Parts	50,000.00	0.00	0.00	10,000.00	60,000.00
412 E 43250 953 000 00000 000	SEW - Improvements Other	300,000.00	49,650.00	0.00	-10,000.00	339,650.00
412 E 43250 954 000 00000 000	SEW - Light Equipment	36,000.00	0.00	0.00	-2,500.00	33,500.00
412 E 43250 958 000 00000 000	SEW - Oliver Creek Interceptor	470,000.00	0.00	0.00	-15,000.00	455,000.00
416 E 46000 111 000 00000 000	STW - Salaries	0.00	0.00	0.00	17,252.00	17,252.00
416 E 46000 121 000 00000 000	STW - Regular Employee Wages	40,305.00	0.00	0.00	-16,562.00	23,743.00
416 E 46000 123 000 00000 000	STW - Overtime Wages	412.00	0.00	0.00	-169.00	243.00
416 E 46000 142 000 00000 000	STW - Insurance	8,936.00	0.00	0.00	-521.00	8,415.00
416 E 46000 341 000 00000 000	STW - Tools	1,000.00	0.00	0.00	2,000.00	3,000.00
416 E 46000 454 000 00000 000	STW - Sewer Line Materials	5,500.00	0.00	0.00	-2,000.00	3,500.00
424 E 43260 121 000 00000 000	SDW - Regular Employee Wages	60,913.00	0.00	0.00	1,725.00	62,638.00
424 E 43260 141 000 00000 000	SDW - FICA (Employer's Share)	4,803.00	0.00	0.00	90.00	4,893.00
424 E 43260 295 000 00000 000	SDW - Litter Control	25,000.00	0.00	0.00	-1,170.00	23,830.00
424 E 43260 299 000 00000 000	SDW - Contingency	1,000.00	0.00	0.00	-645.00	355.00

Shelby County Sheriff's Office



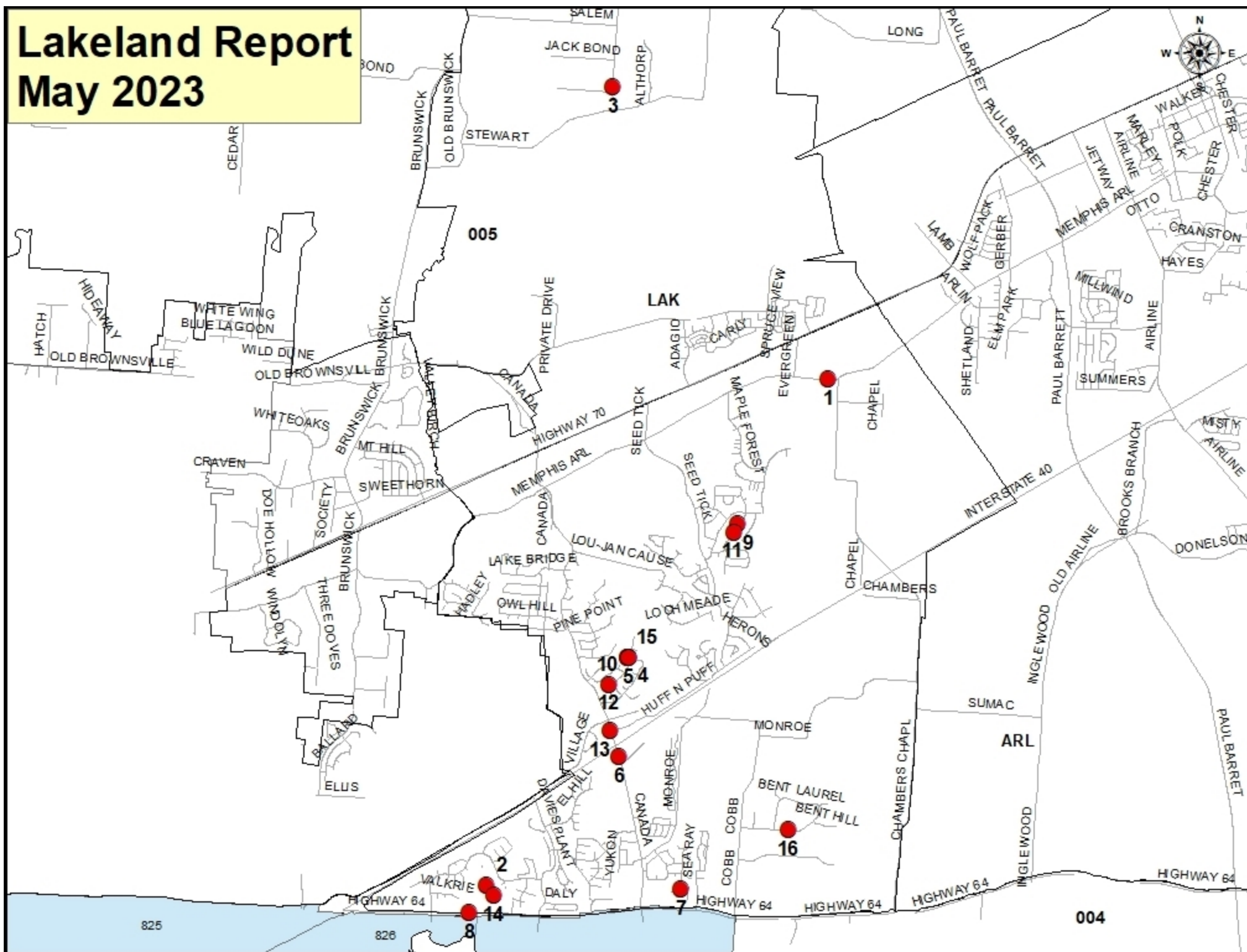
Crime Report

Lakeland

May 2023

Lakeland Report

May 2023



Incident Table

ID #	CASE NUMBER	DEPT DESC CODE	DATE OF INCIDENT	WKDY	HR_BLKs	METHOD OF ENTRY
1	2305003211SH	Burglary/Construction	5/4/2023 4:03:00 PM	Thu	1400-1800	THROUGH UNLOCKED DOOR
2	2305003182SH	MVT/Passenger Vehicle	5/4/2023 8:31:00 AM	Wed	1800-2200	BROKE CEILING
3	2305003101SH	Theft from Motor Vehicle	5/2/2023 3:51:00 PM	Tue	0600-1000	THROUGH UNLOCKED DOOR FRONT DOOR
4	2305003067SH	Theft from Motor Vehicle	5/2/2023 8:11:00 AM	Tue	2200-0200	SIDE WINDOW
5	2305003256SH	Vandalism/Misdemeanor	5/5/2023 11:41:00 AM	Fri	0200-0600	
6	2305003396SH	Burglary/Business	5/9/2023 3:42:00 AM	Tue	0200-0600	BROKE SIDE WINDOW
7	2305003357SH	Burglary/Residential	5/8/2023 1:20:00 AM	Mon	2200-0200	THROUGH UNLOCKED DOOR REAR DOOR
8	2305003558SH	Theft from Motor Vehicle	5/12/2023 9:40:00 AM	Fri	2200-0200	THROUGH UNLOCKED DOOR FRONT DOOR
9	2305003496SH	Theft from Motor Vehicle	5/10/2023 5:47:00 PM	Wed	1400-1800	THROUGH UNLOCKED DOOR
10	2305003461SH	Theft from Motor Vehicle	5/10/2023 8:27:00 AM	Wed	0200-0600	THROUGH UNLOCKED DOOR TRUNK
11	2305003476SH	Theft from Motor Vehicle	5/10/2023 10:37:00 AM	Wed	0200-0600	
12	2305003950SH	Burglary/Residential	5/19/2023 7:35:00 PM	Tue	0200-0600	LAWFUL GARAGE
13	2305003881SH	Theft from Building	5/18/2023 2:32:00 PM	Thu	0600-1000	THROUGH UNLOCKED DOOR FRONT DOOR
14	2305004163SH	Vandalism/Misdemeanor	5/24/2023 10:25:00 AM	Wed	0200-0600	
15	2305004453SH	Burglary/Residential	5/30/2023 5:22:00 PM	Tue	1400-1800	PRIED SIDE DOOR
16	2305004491SH	MVT/Passenger Vehicle	5/31/2023 4:01:00 PM	Tue	2200-0200	

All Incident Count

Incident 	Count
Burglary/Business	1
Burglary/Construction	1
Burglary/Residential	3
Counterfeiting/Forgery	1
Drug Equipment Violation	1
Drugs/Narcotics Violation/Felony	1
MVT/Passenger Vehicle	2
Theft from Building	1
Theft from Motor Vehicle	6
Vandalism/Misdemeanor	2
Weapon Law Violations/Felony	2
Grand Total	21

Tracked Count

Tracked Crimes	May-23	Apr-23	May-22
Agg Assault	0	1	2
Burg Bus	1	2	0
Burg Const	1	1	0
Burg Res	3	0	0
MVT	2	2	0
Other Lar	0	2	4
Robb Ind	0	0	0
Theft Fm Bldg	1	0	2
Theft fm Mot Veh	6	3	1
Vandalism	2	1	2
Totals	16	12	11

END OF PRESENTATION

____ CITY OF ____
LAKE LAND
____ TENNESSEE ____

City Manager's Report

CITY OF
LAKE LAND
TENNESSEE
City Manager's Report

BOC Priorities Linkage

City Manager's Report



BOC Priorities Linkage – June 15th

Public Safety	Economic Development
1 - ORD: Adopting FY2024 Annual Budget	1 - ORD: Adopting FY2024 Annual Budget 2 - ORD: Amending FY2023 Annual Budget 4 - RES: Building demolition within Lakeland Gateway 5 - RES: Site security for building within Lakeland Gateway 14 - RES: Approval of Gateway development agreement
Parks and Recreation Improvements	Enhance City Planning
1 - ORD: Adopting FY2024 Annual Budget 2 - ORD: Amending FY2023 Annual Budget 12 - RES: Authorization for grant application for park facilities	1 - ORD: Adopting FY2024 Annual Budget
Road Maintenance	Administrative Support / Other
1 - ORD: Adopting FY2024 Annual Budget 3 - RES: Design agreement - Davies Plantation Rd project	6 - RES: Change order for City Hall ADA Improvements 7 - RES: Appraisal services for Oliver Creek Interceptor project 8 - RES: Contract for Fire Station roof replacement 9 - RES: Annual revision to Internal Control Manual 10 - RES: Senior Center policy revisions 11 - RES: Youth soccer contractor agreement 13 - RES: Proclaiming Parks and Recreation month



City Manager's Report

Update:

BOC – City Manager Tasks

City Manager's Report



BOC – City Manager Tasks

2. **Resolution** – authorizing the City Manager to research available properties and locations for a Shelby County Sheriff's Office substation within the City of Lakeland, Tennessee.

R-11-2023– passed 1/24/2023

- Talks continue with both SCSO Arlington Substation command staff, and recently, with Sheriff Bonner as to needs and options

City Manager's Report



BOC – City Manager Tasks

8. Resolution – authorizing the City Manager to engage in real estate and/or financial advisory services in support of economic development within the Lakeland Gateway TIF District.

R-33-2023– passed 3/9/2023

- Authority, combined with purchase authority, used to obtain appraisals of several properties within the Lakeland Gateway
- Authority was basis of appraisal obtained on Econo Lodge property that supported a later initiative
- Financial advisory authority used as basis of engaging PFM in support of estimates included in FY24 Annual Budget

City Manager's Report



BOC – City Manager Tasks

11. Resolution – authorizing the City Manager to engage in property acquisition negotiations for parcels within the Lakeland Gateway TIF District. (Previously item # 9)

R-60-2023– passed 4/20/2023

- This resolution was the first authorizing the negotiation for the purchase of the Econo Lodge properties in the Lakeland Gateway
- As reported shortly thereafter, negotiations failed to result in a successful purchase

R-65-2023 – passed 5/4/2023

- Following the efforts of R-60-2023, this resolution authorized the City Attorney to file condemnation proceedings
- Initially set for June 20th, this matter is now set for mediation proceedings in late June or early July
- Two resolutions on tonight's agenda are directly related to this process

7. Resolution – authorizing city attorney to file and pursue 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.

City Manager's Report



BOC – City Manager Tasks

2. **Resolution** – authorizing the City Manager and City Attorney to engage in property acquisition negotiations for parcels within the Lakeland Gateway TIF District. *(Previously item # 5)*

R-68-2023– passed 5/18/2023

- This resolution authorized the negotiation for the purchase of the Relax Inn and adjacent properties in the Lakeland Gateway
- Attempts to contact and negotiate with the owners continue

CITY OF
LAKE**LAND**
TENNESSEE
City Manager's Report

Upcoming Events

City Manager's Report

Upcoming Events



- Lakeland Chamber of Commerce –
 - Monthly luncheon at Lakeland Golf Club June 28th at 11:45am – register at mylakelandchamber.org
 - June Speakers:
 - Carlin Stuart and Paul Luker!!
- Recreation –
 - Football –
 - Fall Flag League – register through July 16th
 - Tackle Football – register through July 1st
- Entertainment –
 - Movie Nights –
 - 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
LAKE**LAND**
TENNESSEE
City Manager's Report

City Staff Highlights

City Manager's Report

City Staff Highlights

Birthdays



Karenski Porter

Jun 15

🎂 Happy Birthday



Sue Lipscomb

Jun 19

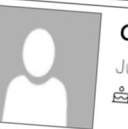
🎂 Happy Birthday



Jeremy Culbertson

Jun 22

🎂 Happy Birthday



Cade McMillan

Jun 23

🎂 Happy Birthday



Alex Fink

Jun 30

🎂 Happy Birthday

[See all](#)

Anniversaries



Debra Murrell

Jun 29

🎂 25th Anniversary!



Josh Thompson

ITS Director

Jun 23

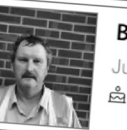
🎂 15th Anniversary!



Sue Lipscomb

Jun 20

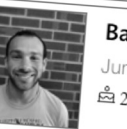
🎂 7th Anniversary!



Bobby Carpenter

Jun 18

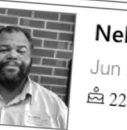
🎂 16th Anniversary!



Baylor Moss

Jun 10

🎂 2nd Anniversary!



Nelson Hardaway

Jun 22

🎂 22th Anniversary!



**BOARD OF COMMISSIONERS
REGULAR MEETING MINUTES
THURSDAY, MAY 18, 2023, 6:00 P.M.
CITY HALL, LAKELAND, TENNESSEE 38002**

DRAFT

- I. **CALL TO ORDER BY MAYOR:** The meeting was called to order by Mayor Josh Roman at 6:00 p.m. on Thursday, May 18, 2023.
- II. **INVOCATION:** Offered by Mayor Roman.
- III. **PLEDGE:** Mayor Roman led the pledge to the flag.
- IV. **ROLL CALL BY RECORDER:** Mayor Josh Roman, Vice-Mayor Wesley Wright, Commissioner Jim Atkinson, Commissioner Michele Dial, and Commissioner Connie McCarter were present.

Staff personnel in attendance were City Manager Michael Walker, Finance Director Carlin Stuart, Parks & Recreation Director Patrick O'Mara, Staff Engineer Luis Camarillo Hernandez, Human Resource Generalist Sue Lipscomb, Accounting Manager Victoria Stubblefield, City Recorder Debra Murrell and City Attorney Will Patterson.

For the record:

A proclamation declaring the month of May as Nurses Month was read into record by Mayor Roman.

The plaque was presented by the Board of Commissioners and accepted by Dr. Lisa Beasley who offered comments.

A reception was held prior to the meeting in appreciation for all nurses and photos taken with the board.

- V. **PUBLIC HEARING:**
- VI. **TREASURER'S REPORT:**
For the record: No report was given but Finance Director Carlin Stuart took this opportunity to introduce the newest staff member Accounting Manager Victoria Stubblefield.
- VII. **REPORTS FROM COMMITTEES, MEMBERS OF THE BOARD OF COMMISSIONERS & OTHER OFFICERS:**
 - Sheriff's Report
 - a. April 2023 Crime Report – Sgt. Dodson
 - City Manager's Report - City Manager Michael Walker yield his time to the following:
 - Dr. Ted Horrell, Lakeland School Superintendent – offered a report.
 - Mr. Adam Henry – MPC Member – introduced Mr. Terry Adams.
 - Mr. Terry Adams – Marine Corps League presentation.
 - May 2023 City Manager's Report – offered by Michael Walker



BOARD OF COMMISSIONERS
REGULAR MEETING MINUTES
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- Commissioners' Reports:
 - a. Lakeland Board of Education – Vice-Mayor Wright offered a report.
 - b. Parks and Recreation & Natural Resources Board Meeting – Commissioner Dial offered a report.
 - c. Municipal Planning & Design Review Commission Meeting – Commissioner Atkinson offered a report.
 - d. Lakeland P.U.L.S.E. Comprehensive Plan Advisory Committee – Commission McCarter offered a report.

VIII. PUBLIC COMMENTS:

For the record: Comments were deferred to the time of the agenda item.

IX. SEWERAGE COMMISSION BUSINESS:

X. CONSENT AGENDA:

1. Approval of Meeting Minutes from Previous Meetings:

- a. Regular Meeting Minutes – May 04, 2023

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

For the record: Two corrections were made to the minutes correcting the spelling of the word “pursue”.

When the question was called the consent agenda was approved with the correction made to the minutes, voice vote, 4 in favor 0 against (4-0). (Only 4 members were present at the time of vote – Mayor Roman was excused, and Vice-Mayor Wright chaired the meeting at this time).

For the record:

- The meeting was recessed for an executive session at 7:20 p.m. and reconvened back to regular session at 7:31 p.m.
- Upon returning to regular session Mayor Roman resumed the chair and the order of business was changed without objection.

XI. REGULAR AGENDA:

1. Resolution – approving an agreement with CMJ Cleaning Service LLC for janitorial services. (Previously item # 3)

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

Discussion ensued.



BOARD OF COMMISSIONERS
REGULAR MEETING MINUTES
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Comments were heard from the following:
Richard Gonzales – 5000 block of Conifer View Ln

Mayor Roman moved to table this item, seconded by Commissioner McCarter. Motion carried, voice vote, 5 in favor 0 against (5-0).

2. **Resolution** – authorizing the City Manager and City Attorney to engage in property acquisition negotiations for parcels within the Lakeland Gateway TIF District. (Previously item # 5)
Commissioner Dial moved to bring this item to the floor, seconded by Vice-Mayor Wright.

Discussion ensued.

After the discussion, Commissioner McCarter moved to amend the resolution to also investigate Windward Slopes Park as an option.

Motion died for lack of a second.

When the question was called the resolution passed as presented, roll call vote, 4 in favor 1 against (4-1).

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

3. **Ordinance – First Reading** – adopting the annual budget and tax rate for the fiscal year beginning July 1, 2023, and ending June 30, 2024. (Previously item # 1)
Commissioner Dial moved to bring this item to the floor, seconded by Vice-Mayor Wright.

Discussion ensued.

After the discussion, Mayor Roman moved to amend the ordinance to change the tax rate to \$1.19, seconded by Commissioner Dial.

Motion to amend the ordinance carried, roll call vote, 4 in favor 1 against (4-1).

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



BOARD OF COMMISSIONERS
REGULAR MEETING MINUTES
THURSDAY, MAY 18, 2023, 6:00 P.M.
CITY HALL. LAKE LAND. TENNESSEE 38002

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When the question was called the first reading of the ordinance passed as amended, roll call vote, 4 in favor 1 against (4-1).

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

4. **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. (Previously item # 2)
Mayor Roman moved to bring this item to the floor, seconded by Vice-Mayor Wright.

Discussion ensued.

When the question was called the first reading of the ordinance passed as presented, roll call vote, 4 in favor 1 against (4-1).

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

5. **Resolution** – approving the purchase of a Chevrolet 1500 truck from Serra Chevrolet. (Previously item # 4)
Mayor Roman moved to bring this item to the floor, seconded by Commissioner Dial.

Discussion ensued.

When the question was called the resolution passed as presented, voice vote, 4 in favor 1 against (4-1).

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

6. **Resolution** – authorizing Certificates of Appreciation to be presented to coordinators of certified Neighborhood Watch neighborhoods.
Mayor Roman moved to bring this item to the floor, seconded by Vice-Mayor Wright.



BOARD OF COMMISSIONERS
REGULAR MEETING MINUTES
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When the question was called the resolution passed as presented, voice vote, 5 in favor 0 against (5-0).

For the record: Mayor Roman stated if no objections, he would like to add an agenda item.

Commissioner McCarter objected to the additional agenda item stating the public has not been notified and not having time to prepare to make an informed decision.

Mayor Roman stated that Commissioner McCarter objection was noted.

Roll call vote to add the additional agenda item “Discussion and Possible Action – Resolution – Amending Resolutions R-134-2022 and R-25, 2023 and the calendar year 2023 City of Lakeland Meeting Calendar, passed 4 in favor 1 against (4-1)

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

7. Discussion and Possible Action - Resolution – Amending Resolutions R-134-2022 and R-25, 2023 and the calendar year 2023 City of Lakeland Meeting Calendar.

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

Discussion ensued.

When the question was called the resolution passed as presented, voice vote, 4 in favor 0 against 1 abstention (4-0-1).

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

XII. ANNOUNCEMENTS:



BOARD OF COMMISSIONERS
REGULAR MEETING MINUTES
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CITY HALL. LAKE LAND. TENNESSEE 38002

DRAFT

- XIII. ADJOURNMENT:** There being no other business on which to act, the meeting was adjourned without objection at 8:39 p.m. on Thursday, May 18, 2023.

These minutes were approved on June 15, 2023.

Josh Roman, *Mayor*

ATTEST:

Debra Murrell
City Recorder



Board of Commissioners

Meeting Cycle: Thursday, June 15, 2023

Subject: **Ordinance - Second and Final 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

Presented herein is the complete drafted Annual Budget document, including the Ordinance. Supporting materials include reference materials and estimates prepared by the YMCA of the Mid-South supporting the budgeted amounts for a community center and related activities, discussed during first reading. The property tax rate set at first reading and incorporated into the ordinance is \$1.19 per \$100 assessed value, the debt service estimates have been updated related to financing of Lakeland Gateway activities, and remaining operational items are unchanged from first reading.

ORDINANCE O-10-2023

ADOPTING THE ANNUAL BUDGET AND 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 AND 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	\$ 5,829,015
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	<u>16,123,237</u>	<u>19,629,367</u>	<u>17,966,032</u>
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	21,918,635
Total expenditures	<u>12,304,603</u>	<u>13,852,182</u>	<u>27,189,289</u>
Excess of revenues over expenditures	3,818,634	5,777,185	(9,223,257)
OTHER FINANCING SOURCES (USES)			
Issuance of debt	46,724,728	9,980,772	14,500,000
Transfers in	700,000	700,000	-
Transfers out	(52,355,283)	(15,473,531)	(5,964,258)
Total other financing sources (uses)	<u>(4,930,555)</u>	<u>(4,792,759)</u>	<u>8,535,742</u>
Addition to (use of) fund balance	(1,111,921)	984,426	(687,515)
Fund balance, beginning	<u>11,287,831</u>	<u>10,175,910</u>	<u>11,160,336</u>
Fund balance, ending	<u>\$ 10,175,910</u>	<u>\$ 11,160,336</u>	<u>\$ 10,472,821</u>

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ORDINANCE O-10-2023

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

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	<u>641,196</u>	<u>526,033</u>	<u>614,966</u>
EXPENDITURES			
Current			
Public works	1,087,386	4,682,487	2,662,140
Capital outlays	468,258	440,712	20,000
Total expenditures	<u>1,555,644</u>	<u>5,123,199</u>	<u>2,682,140</u>
Deficiency of revenues under expenditures	(914,448)	(4,597,166)	(2,067,174)
OTHER FINANCING SOURCES			
Transfers in	<u>3,184,556</u>	<u>1,971,747</u>	<u>1,866,910</u>
Addition to (use of) fund balance	2,270,108	(2,625,419)	(200,264)
Fund balance, beginning	<u>555,575</u>	<u>2,825,683</u>	<u>200,264</u>
Fund balance, ending	<u>\$ 2,825,683</u>	<u>\$ 200,264</u>	<u>\$ -</u>

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	<u>76,614</u>	<u>396,348</u>	<u>391,390</u>
Addition to (use of) fund balance	155,932	(192,903)	(180,973)
Fund balance, beginning	<u>266,466</u>	<u>422,398</u>	<u>229,495</u>
Fund balance, ending	<u>\$ 422,398</u>	<u>\$ 229,495</u>	<u>\$ 48,522</u>

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ORDINANCE O-10-2023

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

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	<u>1,349,272</u>	<u>1,537,625</u>	<u>1,254,048</u>
Addition to (use of) fund balance	(15,319)	(195,111)	154,630
Fund balance, beginning	<u>281,885</u>	<u>266,566</u>	<u>71,455</u>
Fund balance, ending	<u>\$ 266,566</u>	<u>\$ 71,455</u>	<u>\$ 226,085</u>

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	1,218,127
Interest and fiscal charges	1,161,163	1,485,344	2,138,626
Total expenditures	<u>46,761,012</u>	<u>12,707,079</u>	<u>3,356,753</u>
Deficiency of revenues under expenditures	(46,761,010)	(12,707,079)	(3,356,753)
OTHER FINANCING SOURCES			
Transfers in	<u>46,761,012</u>	<u>12,707,079</u>	<u>3,356,753</u>
Addition to (use of) fund balance	2	-	-
Fund balance, beginning	<u>43</u>	<u>45</u>	<u>45</u>
Fund balance, ending	<u>\$ 45</u>	<u>\$ 45</u>	<u>\$ 45</u>

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ORDINANCE O-10-2023

ADOPTING THE ANNUAL BUDGET AND 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	<u>18,941,477</u>	<u>21,480,714</u>	<u>24,261,110</u>
EXPENDITURES			
Current			
Education	17,857,994	22,845,390	24,812,768
Capital outlays	140,127	164,000	164,400
Total expenditures	<u>17,998,121</u>	<u>23,009,390</u>	<u>24,977,168</u>
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)
	<u>(3,616,660)</u>	<u>13,505</u>	<u>(2,923,195)</u>
Addition to (use of) fund balance	(2,673,304)	(1,515,171)	(3,639,253)
Fund balance, beginning	<u>8,864,033</u>	<u>6,190,729</u>	<u>4,675,558</u>
Fund balance, ending	<u>\$ 6,190,729</u>	<u>\$ 4,675,558</u>	<u>\$ 1,036,305</u>

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	<u>216,475</u>	<u>500,000</u>	<u>550,000</u>
EXPENDITURES			
Capital outlays	<u>20,835,709</u>	<u>5,879,473</u>	<u>7,000,000</u>
Deficiency of revenues under expenditures	(20,619,234)	(5,379,473)	(6,450,000)
OTHER FINANCING SOURCES			
Transfers in	<u>5,327,500</u>	<u>81,194</u>	<u>3,663,790</u>
Addition to (use of) fund balance	(15,291,734)	(5,298,279)	(2,786,210)
Fund balance, beginning	<u>23,376,223</u>	<u>8,084,489</u>	<u>2,786,210</u>
Fund balance, ending	<u>\$ 8,084,489</u>	<u>\$ 2,786,210</u>	<u>\$ -</u>

ORDINANCE O-10-2023

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

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	<u>4,954,734</u>	<u>1,823,235</u>	<u>948,990</u>
Addition to (use of) fund balance	(23,541)	-	-
Fund balance, beginning	<u>24,430</u>	<u>889</u>	<u>889</u>
Fund balance, ending	<u>\$ 889</u>	<u>\$ 889</u>	<u>\$ 889</u>

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	<u>911,795</u>	<u>578,450</u>	<u>692,700</u>
EXPENDITURES			
Education	<u>478,293</u>	<u>981,877</u>	<u>692,700</u>
Addition to (use of) fund balance	433,502	(403,427)	-
Fund balance, beginning	<u>113,412</u>	<u>546,914</u>	<u>143,487</u>
Fund balance, ending	<u>\$ 546,914</u>	<u>\$ 143,487</u>	<u>\$ 143,487</u>

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	<u>111,990</u>	<u>113,290</u>	<u>-</u>
Addition to (use of) fund balance	-	-	-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ORDINANCE O-10-2023

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

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	<u>\$ 302,319</u>	<u>\$ 302,319</u>	<u>\$ 302,319</u>

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	<u>\$ 1,004</u>	<u>\$ 1,757,607</u>	<u>\$ 310,866</u>	<u>\$ 284,823</u>	<u>\$ 9,876,173</u>	<u>\$ 12,230,473</u>

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ORDINANCE O-10-2023

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

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	<u>1,823,815</u>	<u>2,532,049</u>	<u>3,219,899</u>
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	<u>1,373,047</u>	<u>1,606,604</u>	<u>2,494,232</u>
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)	<u>(25,203)</u>	<u>(42,809)</u>	<u>(292,645)</u>
Capital grants and contributions	<u>244,155</u>	<u>1,028,132</u>	<u>402,065</u>
Change in net position	669,720	1,910,768	835,087
Net position, beginning	<u>12,838,734</u>	<u>13,508,454</u>	<u>15,419,222</u>
Net position, ending	<u>\$ 13,508,454</u>	<u>\$ 15,419,222</u>	<u>\$ 16,254,309</u>

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ORDINANCE O-10-2023

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

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
U.S. G.O. Bonds, Series 2023	-	14,500,000	(161,812)	14,338,188	543,750
Total general obligations	\$ 60,255,966	\$ 14,500,000	\$ (1,218,127)	\$ 73,537,839	\$ 1,988,626
	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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ORDINANCE O-10-2023

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

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
Community Center	11,000,000
Property Acquisitions	3,374,635
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	\$ 29,403,035
GOVERNMENTAL CIP FUNDING	
Federal, state, and local grants	\$ 5,240,000
General Fund general governmental revenues	1,458,635
General Fund transfers to SSA Fund	20,000
General Fund debt issuance	14,500,000
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	\$ 29,403,035
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

ORDINANCE O-10-2023

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

- 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 \$1.19 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".

ORDINANCE O-10-2023

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

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

First Reading: May 18, 2023
Publication Date: June 2, 2023
Public Hearing: June 15, 2023
Final Reading: June 15, 2023

Josh Roman, *Mayor*

ATTEST:

Debra Murrell
City Recorder

CITY OF
LAKELAND
TENNESSEE



**FISCAL YEAR
2024
ANNUAL BUDGET**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lakeland
Tennessee**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morrell

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Lakeland, Tennessee**, for its Annual Budget for the fiscal year beginning **July 1, 2022**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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

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CITY OFFICIALS



Pictured: Connie McCarter, Wesley Wright, Josh Roman, Jim Atkinson, Michele Dial

City Officials

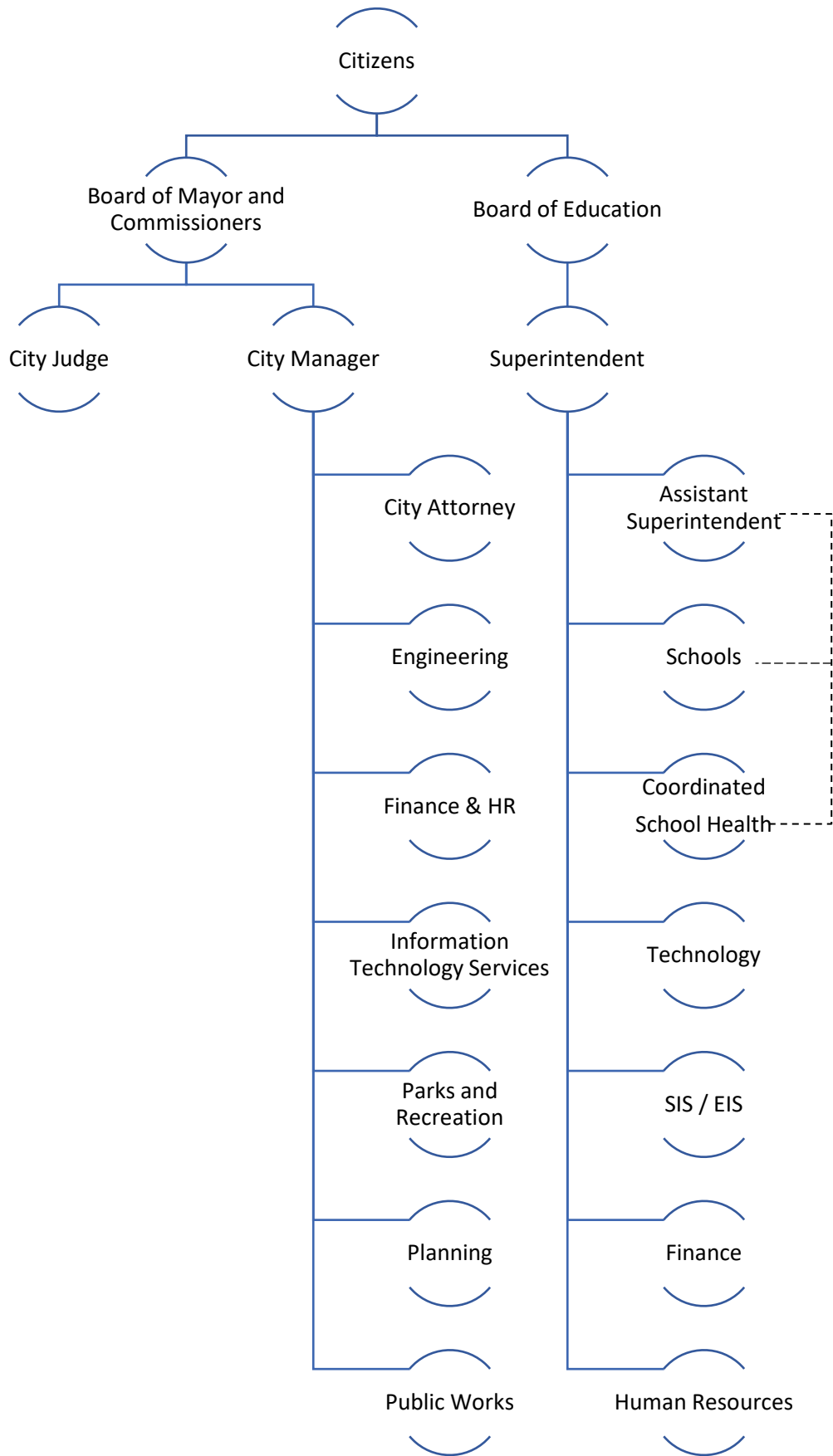
Mayor	Josh Roman (2026*)
Vice-Mayor	Wesley Wright (2024*)
Commissioner	Jim Atkinson (2024*)
Commissioner	Michele Dial (2026*)
Commissioner	Connie McCarter (2026*)
City Manager	Michael Walker, CPA
City Attorney	Will Patterson, <i>Patterson Bray, PLLC</i>
City Judge	Kim Koratsky
City Engineer	Emily Harrell
Finance Director	Carlin Stuart, CPA
Information Technology Services Director	Josh Thompson
Parks and Recreation Director	Patrick O'Mara
Planning Director	Paul Luker
Public Works Director	Daniel Lovett

Board of Education Officials

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

* Indicates year current term ends

ORGANIZATION CHART





10001 US Highway 70 O Lakeland, TN 38002

Phone: (901) 867-2717 | Fax: (901) 867-2063

June 15, 2022

Citizens of Lakeland,

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

The Fiscal Year 2024 Annual Budget is a balanced budget that preserves the city's resources well in excess of our required reserves. This is the result of untold hours of collaboration, review, and discussion by the city's leadership as we understand our primary responsibility as elected officials and that of city staff is to manage and utilize resources available to maintain a quality of life that the citizens of Lakeland expect.

This budget has been prepared to provide funding for continued provision of key city services and for the Board of Commissioners strategic goals and objectives, which include –

- Public Safety: to address facility needs, crime prevention, and increased public safety partner presence in the City of Lakeland.
- Economic Development: to address needed revitalization in the City of Lakeland's primary commercial district, the Lakeland Gateway.
- Parks and Recreation: to address facility needs through continued work on the Lakeland Athletic Complex, and construction of a community recreation center in the Lakeland Gateway.
- City Planning: to ensure completion of the Lakeland P.U.L.S.E. Comprehensive Plan and update of the Land Development Regulations.
- Road Maintenance: to provide funds for paving and road maintenance.

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

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

Josh Roman, *Mayor*
City of Lakeland, Tennessee

EXECUTIVE SUMMARY

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

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

This Annual Budget continues to place importance on the maintenance and paving of street infrastructure. Additionally, this Annual Budget appropriates funds for 1) the development of the Lakeland Gateway, 2) construction of a school central office, and 3) the road and sewer capital projects.

Principal Issues

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

- Accomplishment of the City’s long-term [strategic plan](#) and the Board’s goals outlined in said plan
- Funding the required local match on the multi-year New Canada Road major roadway project
- Funding for redevelopment of the Lakeland Gateway area
- Prepare a [balanced budget](#) considering these and other ongoing operational factors

Shifting Budget Priorities

In fiscal year 2024, the Board of Commissioners will be promoting the development of the Lakeland Gateway area, and the Board of Education plans for a new school administration building. These and other priorities of the Board of Commissioners shift in this budget to further accomplishment of the City’s long-term [strategic goals](#). Most significantly, this means that certain initially proposed capital outlays have been deferred to future fiscal years so that the City can preserve unassigned fund balance in the General Fund while pursuing new initiatives.

Changes in Service Levels, Fees, or Taxes

- The addition of an excavator, asphalt hot box, and streetsweeper in the Street maintenance and Wastewater functions ([as outlined in the CIP](#)) will improve response times to citizen requests
- Additional students will be served by LSS in fiscal year 2024 as Lakeland continues to grow and LSS works on building a separate school administration building
- Fiscal year 2024 Sewer Fee increases will better allocate costs and provide for long-term system sustainability
- A property tax increase of \$0.15 per \$100 of assessed value will provide adequate funding for completion of the Board of Commissioners strategic goals related to the Lakeland Gateway
- Changes in revenues due to economic factors and trends are outlined in the [revenue projections](#) section of this Annual Budget

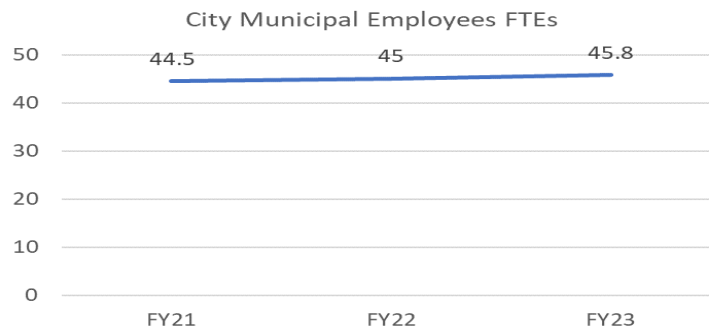
EXECUTIVE SUMMARY (CONTINUED)

Summary of Other Budgetary Considerations

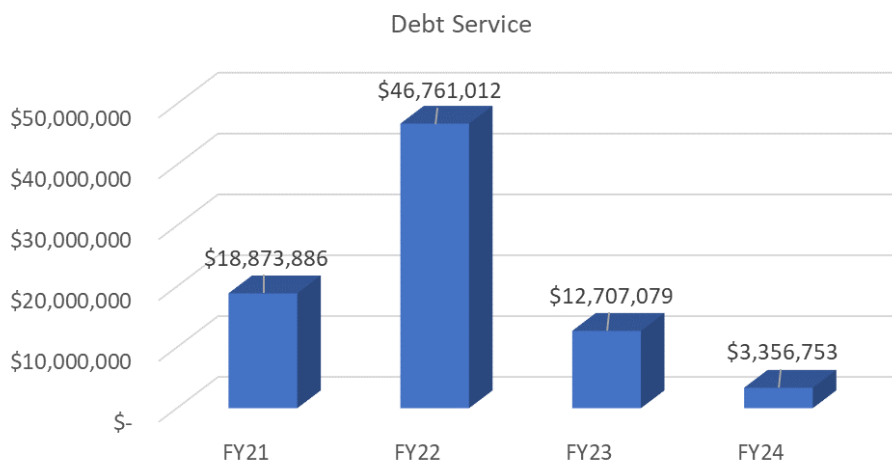
City of Lakeland Funds

The City developed its fiscal year 2024 budget with the following underlying assumptions and factors:

- Personnel costs are budgeted based upon the City's approved compensation policy
- Employee benefits cost rates remain the same for the new fiscal year
- More information on factors impacting personnel costs can be found in the [Personnel](#) section of this document



- Property tax revenues were projected based on assessment data from the Shelby County Assessor combined with the proposed tax rate of \$1.19 per \$100 of assessed value
- In certain cases, use of fund balance is planned to facilitate a balanced budget for fiscal year 2024 – see explanations in the [Fund Balance](#) section of this Annual Budget
- The following debt activities are anticipated in the Fiscal Year 2024 Annual Budget –
 - Debt service expenditures include the annual repayment of USDA Rural Development bonds issued to fund the LSS middle and high school projects
 - Issuance of \$14.5 million additional debt in support of redevelopment of the Lakeland Gateway
- Debt service – including principal, interest, and related charges – is anticipated to decrease by 74 percent compared to fiscal year 2023; this is due to the prior fiscal year including principal repayment of interim financing

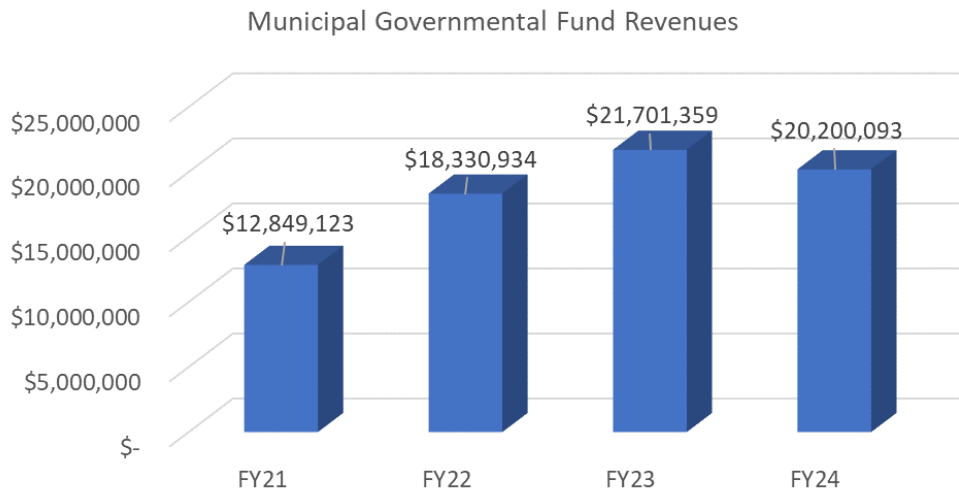


EXECUTIVE SUMMARY (CONTINUED)

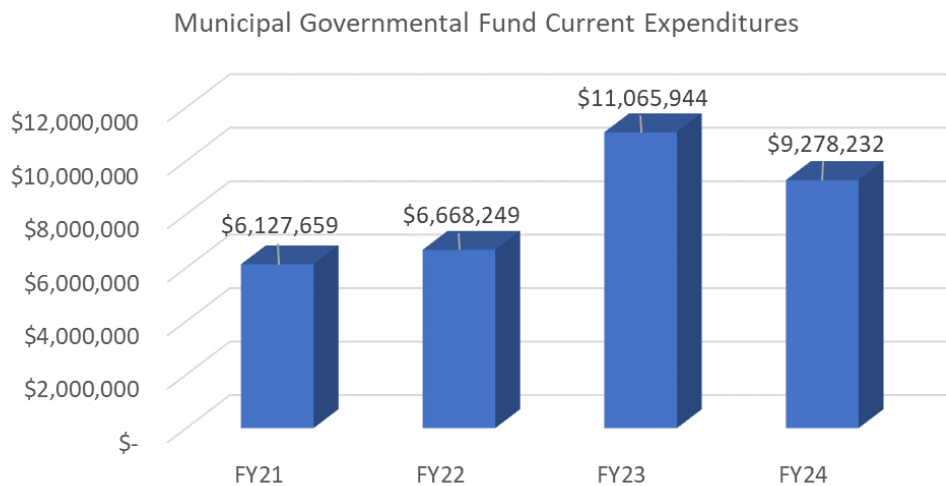
Summary of Other Budgetary Considerations (Continued)

City of Lakeland Funds (Continued)

- City municipal governmental fund revenues are projected to decrease by 7 percent in fiscal year 2024, primarily due to the one-time impact of grant federal funds in fiscal year 2023



- Appropriated current expenditures (i.e., not including capital projects and debt service) for City municipal governmental funds are projected to decrease by 16 percent in fiscal year 2024



EXECUTIVE SUMMARY

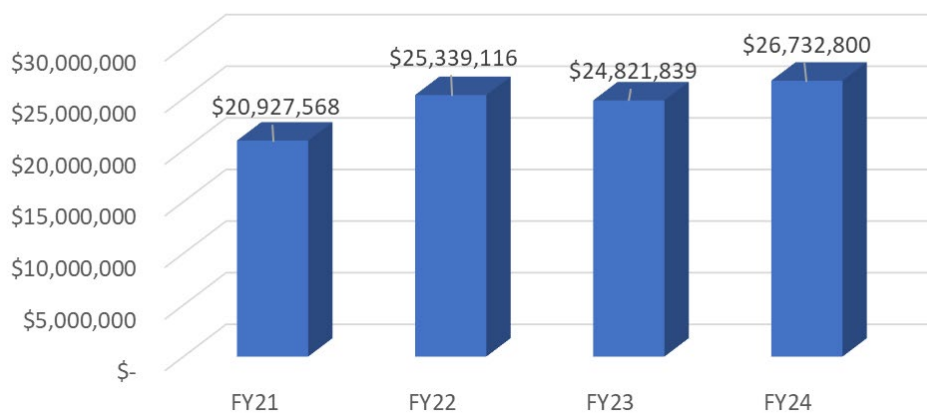
Summary of Other Budgetary Considerations (Continued)

LSS Funds

LSS developed its fiscal year 2024 budget with the following assumptions:

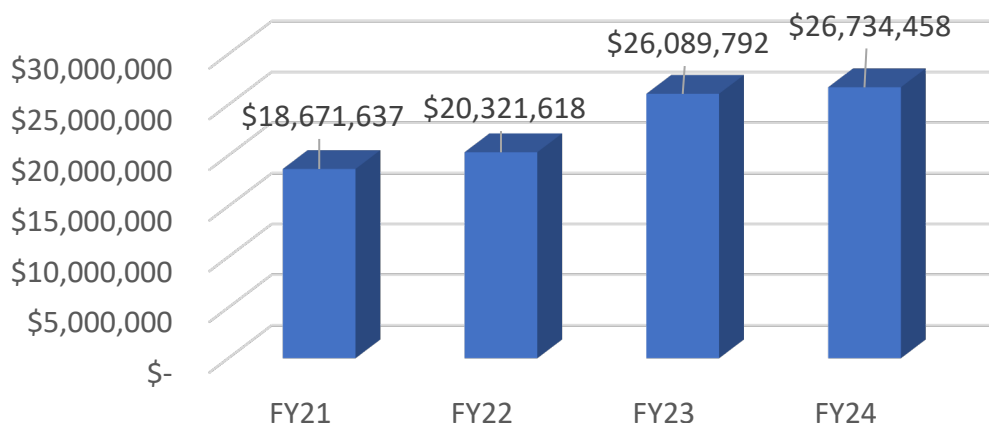
- Student enrollment increase of 218 students, to 2,277 total in Lakeland Elementary School (“LES”) and LPS, which is the combined middle and new high school facility
- Additional teaching staff of 14 positions supporting increased enrollment
- Making budgeted contributions to OPEB fund at \$150,000 and supplementing with fund balance as appropriate
- Increase of LSS governmental fund revenues from \$24.8M to \$26.7M, largely due to additional state grant funding expected in fiscal year 2024 that is not expected to recur

LSS Governmental Fund Revenues



- Step increase for all staff
- Three (3) percent increases in teacher salary schedules
- Two (2) percent increase to all non-teacher salary schedules
- No increase in health insurance premiums
- Budget provides additional instructional support positions such as educational assistants
- Current expenditures (excluding capital outlay and debt service) for LSS governmental funds are projected to increase by 2.5 percent for fiscal year 2024

LSS Governmental Fund Current Expenditures



EXECUTIVE SUMMARY (CONTINUED)

Changes from Proposed to Adopted Budget

During the first reading of the proposed budget, the Board of Commissioners voted to amend the budget proposed by staff to include a property tax increase of \$0.15 per \$100 of assessed value to fund redevelopment of the Lakeland Gateway area. This change and direction resulted in the following changes to the final adopted budget:

- Increased property tax revenues of \$0.73 million
- Increased capital outlays of \$14.37 million
- Increased issuance of debt of \$14.5 million
- Increased debt service and related transfers from the General Fund of \$0.86 million

EXECUTIVE SUMMARY (CONTINUED)

Reader's Guide to the Fiscal Year 2024 Annual Budget

Introduction

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

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

Budget Summaries

For those looking for a quick overview of the City's plans for fiscal year 2024, the [Budget Summaries](#) section is a great starting place to understand the projected resources and planned appropriations for the ensuing fiscal year. In this section the reader will also find useful information regarding [revenue projection](#) methods and factors, a breakdown of planned expenditures, and the [long-term financial plans](#) of the City.

Detailed Line-Item Budgets by Fund

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

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

Appendix

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

Respectfully Submitted,

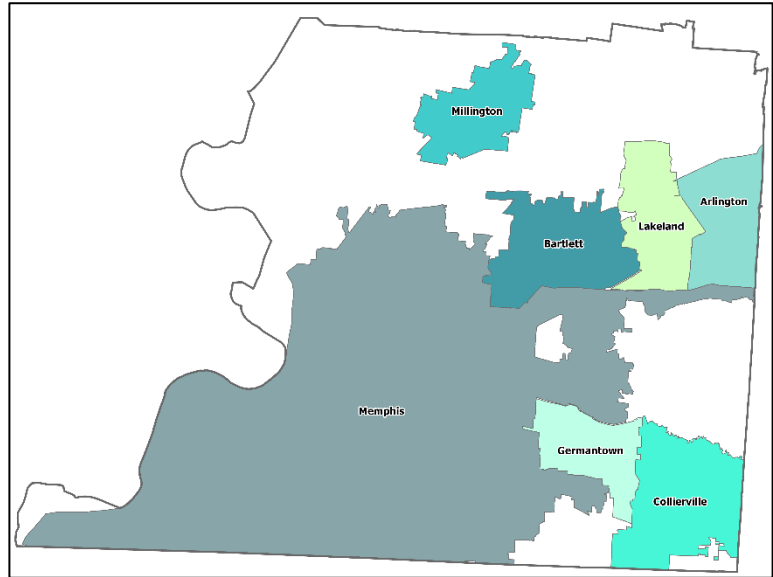
Michael L. Walker, CPA
City Manager

Carlin Stuart, CPA
Finance Director

GENERAL INFORMATION AND MAP

History

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



LAKELAND SKY RIDE

(photograph by Walter Drissel)

Concept

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

Schools

One of the things Lakeland is most proud of is its school system. LSS has been recognized as an Exemplary School District by the Tennessee Department of Education in four of its last five years of eligibility. In 2022, Lakeland Elementary was named a Tennessee Reward School. LSS has been recognized as a “Best Communities in Music Education” award winner, and as a Purple Star district for its efforts to support military children and families. Lakeland Preparatory School (pictured left) opened its high school wing along with numerous athletic and arts facilities in August of 2022. LSS will serve grades 5-10 in the 2023 – 2024 school year and will add one high school grade in each of the following two years.



LAKELAND PREPARATORY

GENERAL INFORMATION AND MAP (CONTINUED)

Activities

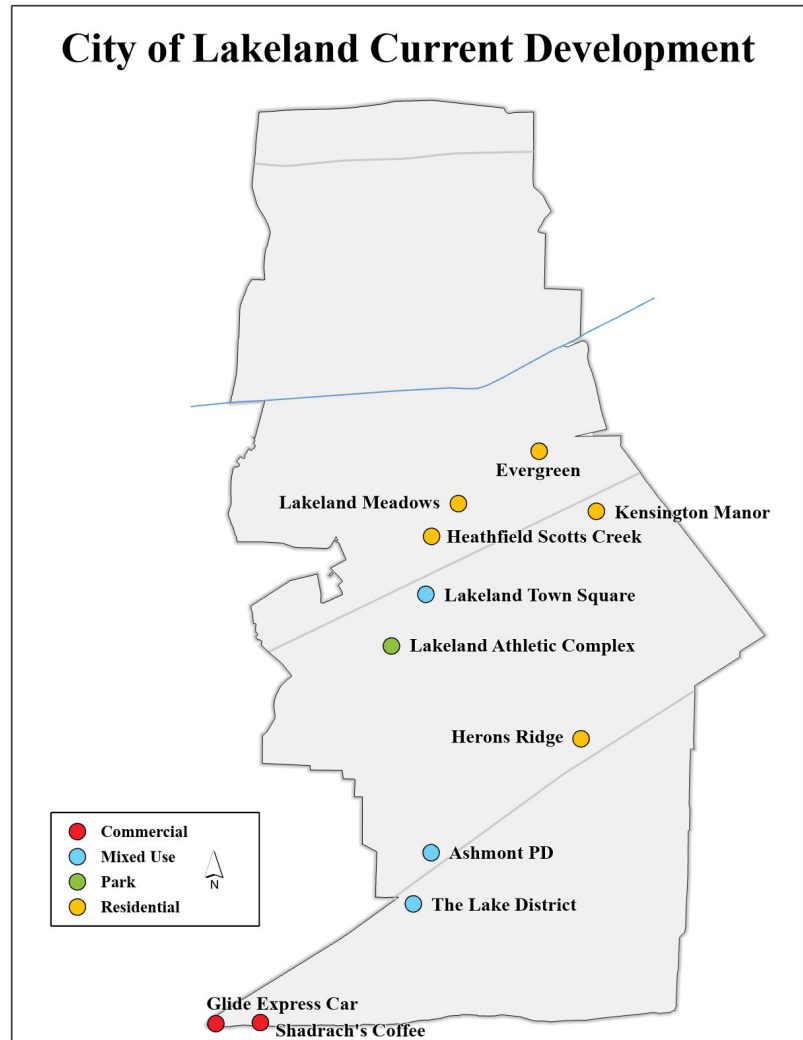
Lakeland embraces outdoor activities of all kinds and offers a full range of sports leagues for both youth and adults. Residents and visitors can participate in annual events like the **Lakeland Fishing Rodeo** and **Outdoor Concert Series**. Our picturesque city is the proud host of several running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

Community

In the 1980 census, the population of Lakeland was 612. This number has now grown to 13,805¹ and continues to grow due to the City's natural amenities and focus on quality as a way of life. Median household income in Lakeland is an estimated \$102,025. Of those 25 and older, 47.8% are college graduates.

Growth and Development

The City of Lakeland is growing, with numerous housing units added each year. In fiscal years 2024 and 2025, Lakeland expects the completion of five residential developments. The city has three mixed-use developments (in various phases of completion), and two new commercial developments.



¹ 2022 Census estimates, per <https://census.gov>

MISSION STATEMENT

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

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



BUDGET ORDINANCE O-10-2023

ORDINANCE O-10-2023

ADOPTING THE ANNUAL BUDGET AND 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:

BUDGET ORDINANCE O-10-2023 (CONTINUED)

ORDINANCE O-10-2023

ADOPTING THE ANNUAL BUDGET AND 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	\$ 5,829,015
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	<u>16,123,237</u>	<u>19,629,367</u>	<u>17,966,032</u>
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	21,918,635
Total expenditures	<u>12,304,603</u>	<u>13,852,182</u>	<u>27,189,289</u>
Excess of revenues over expenditures	3,818,634	5,777,185	(9,223,257)
OTHER FINANCING SOURCES (USES)			
Issuance of debt	46,724,728	9,980,772	14,500,000
Transfers in	700,000	700,000	-
Transfers out	(52,355,283)	(15,473,531)	(5,964,258)
Total other financing sources (uses)	<u>(4,930,555)</u>	<u>(4,792,759)</u>	<u>8,535,742</u>
Addition to (use of) fund balance	(1,111,921)	984,426	(687,515)
Fund balance, beginning	<u>11,287,831</u>	<u>10,175,910</u>	<u>11,160,336</u>
Fund balance, ending	<u>\$ 10,175,910</u>	<u>\$ 11,160,336</u>	<u>\$ 10,472,821</u>

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BUDGET ORDINANCE O-10-2023 (CONTINUED)

ORDINANCE O-10-2023

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

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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BUDGET ORDINANCE O-10-2023 (CONTINUED)

ORDINANCE O-10-2023

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

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	<u>1,349,272</u>	<u>1,537,625</u>	<u>1,254,048</u>
Addition to (use of) fund balance	(15,319)	(195,111)	154,630
Fund balance, beginning	<u>281,885</u>	<u>266,566</u>	<u>71,455</u>
Fund balance, ending	<u>\$ 266,566</u>	<u>\$ 71,455</u>	<u>\$ 226,085</u>

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	1,218,127
Interest and fiscal charges	1,161,163	1,485,344	2,138,626
Total expenditures	<u>46,761,012</u>	<u>12,707,079</u>	<u>3,356,753</u>
Deficiency of revenues under expenditures	(46,761,010)	(12,707,079)	(3,356,753)
OTHER FINANCING SOURCES			
Transfers in	<u>46,761,012</u>	<u>12,707,079</u>	<u>3,356,753</u>
Addition to (use of) fund balance	2	-	-
Fund balance, beginning	<u>43</u>	<u>45</u>	<u>45</u>
Fund balance, ending	<u>\$ 45</u>	<u>\$ 45</u>	<u>\$ 45</u>

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BUDGET ORDINANCE O-10-2023 (CONTINUED)

ORDINANCE O-10-2023

ADOPTING THE ANNUAL BUDGET AND 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	<u>18,941,477</u>	<u>21,480,714</u>	<u>24,261,110</u>
EXPENDITURES			
Current			
Education	17,857,994	22,845,390	24,812,768
Capital outlays	140,127	164,000	164,400
Total expenditures	<u>17,998,121</u>	<u>23,009,390</u>	<u>24,977,168</u>
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)
	<u>(3,616,660)</u>	<u>13,505</u>	<u>(2,923,195)</u>
Addition to (use of) fund balance	(2,673,304)	(1,515,171)	(3,639,253)
Fund balance, beginning	<u>8,864,033</u>	<u>6,190,729</u>	<u>4,675,558</u>
Fund balance, ending	<u>\$ 6,190,729</u>	<u>\$ 4,675,558</u>	<u>\$ 1,036,305</u>

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	<u>216,475</u>	<u>500,000</u>	<u>550,000</u>
EXPENDITURES			
Capital outlays	<u>20,835,709</u>	<u>5,879,473</u>	<u>7,000,000</u>
Deficiency of revenues under expenditures	(20,619,234)	(5,379,473)	(6,450,000)
OTHER FINANCING SOURCES			
Transfers in	<u>5,327,500</u>	<u>81,194</u>	<u>3,663,790</u>
Addition to (use of) fund balance	(15,291,734)	(5,298,279)	(2,786,210)
Fund balance, beginning	<u>23,376,223</u>	<u>8,084,489</u>	<u>2,786,210</u>
Fund balance, ending	<u>\$ 8,084,489</u>	<u>\$ 2,786,210</u>	<u>\$ -</u>

BUDGET ORDINANCE O-10-2023 (CONTINUED)

ORDINANCE O-10-2023

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

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	<u>4,954,734</u>	<u>1,823,235</u>	<u>948,990</u>
Addition to (use of) fund balance	(23,541)	-	-
Fund balance, beginning	<u>24,430</u>	<u>889</u>	<u>889</u>
Fund balance, ending	<u>\$ 889</u>	<u>\$ 889</u>	<u>\$ 889</u>

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	<u>911,795</u>	<u>578,450</u>	<u>692,700</u>
EXPENDITURES			
Education	<u>478,293</u>	<u>981,877</u>	<u>692,700</u>
Addition to (use of) fund balance	433,502	(403,427)	-
Fund balance, beginning	<u>113,412</u>	<u>546,914</u>	<u>143,487</u>
Fund balance, ending	<u>\$ 546,914</u>	<u>\$ 143,487</u>	<u>\$ 143,487</u>

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	<u>111,990</u>	<u>113,290</u>	<u>-</u>
Addition to (use of) fund balance	-	-	-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BUDGET ORDINANCE O-10-2023 (CONTINUED)

ORDINANCE O-10-2023

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

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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BUDGET ORDINANCE O-10-2023 (CONTINUED)

ORDINANCE O-10-2023

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

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	<u>1,823,815</u>	<u>2,532,049</u>	<u>3,219,899</u>
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	<u>1,373,047</u>	<u>1,606,604</u>	<u>2,494,232</u>
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)	<u>(25,203)</u>	<u>(42,809)</u>	<u>(292,645)</u>
Capital grants and contributions	<u>244,155</u>	<u>1,028,132</u>	<u>402,065</u>
Change in net position	669,720	1,910,768	835,087
Net position, beginning	<u>12,838,734</u>	<u>13,508,454</u>	<u>15,419,222</u>
Net position, ending	<u>\$ 13,508,454</u>	<u>\$ 15,419,222</u>	<u>\$ 16,254,309</u>

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BUDGET ORDINANCE O-10-2023 (CONTINUED)

ORDINANCE O-10-2023

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

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
U.S. G.O. Bonds, Series 2023	-	14,500,000	(161,812)	14,338,188	543,750
Total general obligations	\$ 60,255,966	\$ 14,500,000	\$ (1,218,127)	\$ 73,537,839	\$ 1,988,626
	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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BUDGET ORDINANCE O-10-2023 (CONTINUED)

ORDINANCE O-10-2023

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

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
Community Center	11,000,000
Property Acquisitions	3,374,635
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	\$ 29,403,035
GOVERNMENTAL CIP FUNDING	
Federal, state, and local grants	\$ 5,240,000
General Fund general governmental revenues	1,458,635
General Fund transfers to SSA Fund	20,000
General Fund debt issuance	14,500,000
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	\$ 29,403,035
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

BUDGET ORDINANCE O-10-2023 (CONTINUED)

ORDINANCE O-10-2023

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

- 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 \$1.19 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".

BUDGET ORDINANCE O-10-2023 (CONTINUED)

ORDINANCE O-10-2023

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

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

First Reading: May 18, 2023
Publication Date: June 2, 2023
Public Hearing: June 15, 2023
Final Reading: June 15, 2023

Josh Roman, *Mayor*

ATTEST:

BASIS OF ACCOUNTING AND BUDGETARY BASIS

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

The *current financial resources* measurement focus means that for the budgeted operating statements presented herein, only the sources and uses of available resources for the period of July 1, 2023, to June 30, 2024, are presented. Fund balance is the measurement of available resources as of the end of the fiscal year.

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

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

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

Modified Accrual of Revenues

The concept of revenues as available and measurable is best explained in the example of sales taxes. Sales taxes are measurable when a sales transaction occurs in Lakeland in June. The business collecting the sales tax remits them to the State of Tennessee in July. The State then pays Lakeland’s share of those taxes to Lakeland in August. Because August is within 60 days of the City’s fiscal year end, those taxes are available to fund the fiscal year just ended and are shown as revenues in this Annual Budget. However, those same transactions have a portion of their sales tax paid to Shelby County in August, and Shelby County then remits the City’s share after the 60-day cutoff has occurred. That sales tax for June transactions is received after the period of availability has ended; and would not be a part of the funding for fiscal year 2024.

Budgetary Basis v. External Reporting Basis

The budgetary basis used in this Annual Budget for fiscal year 2024 is the same basis of accounting used by Lakeland for [annual financial reporting](#) of the governmental and proprietary fund activities.

Fund Types

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

BASIS OF ACCOUNTING AND BUDGETARY BASIS

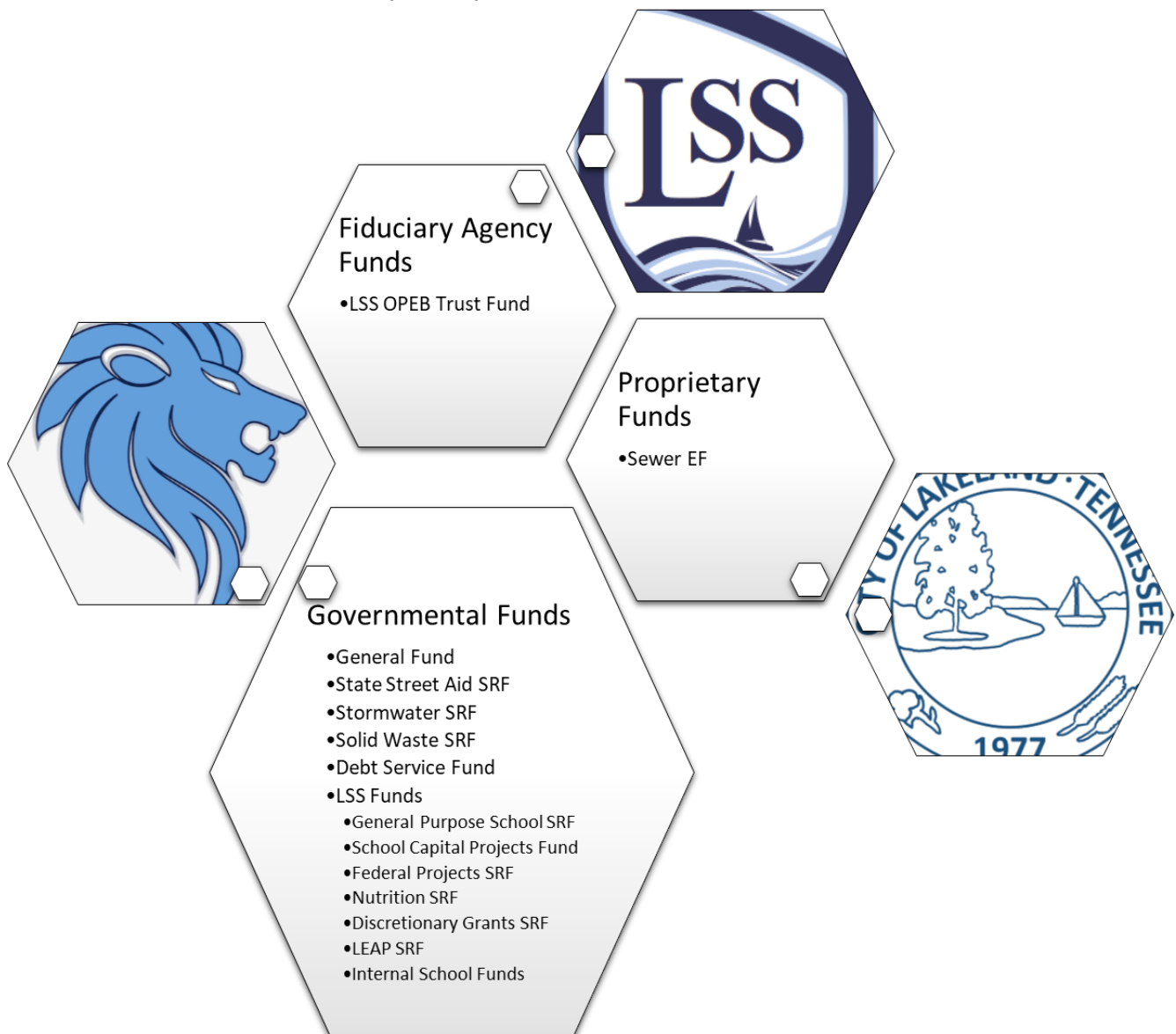
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Fund Types (Continued)

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

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

Lakeland's funds are presented by fund type below:

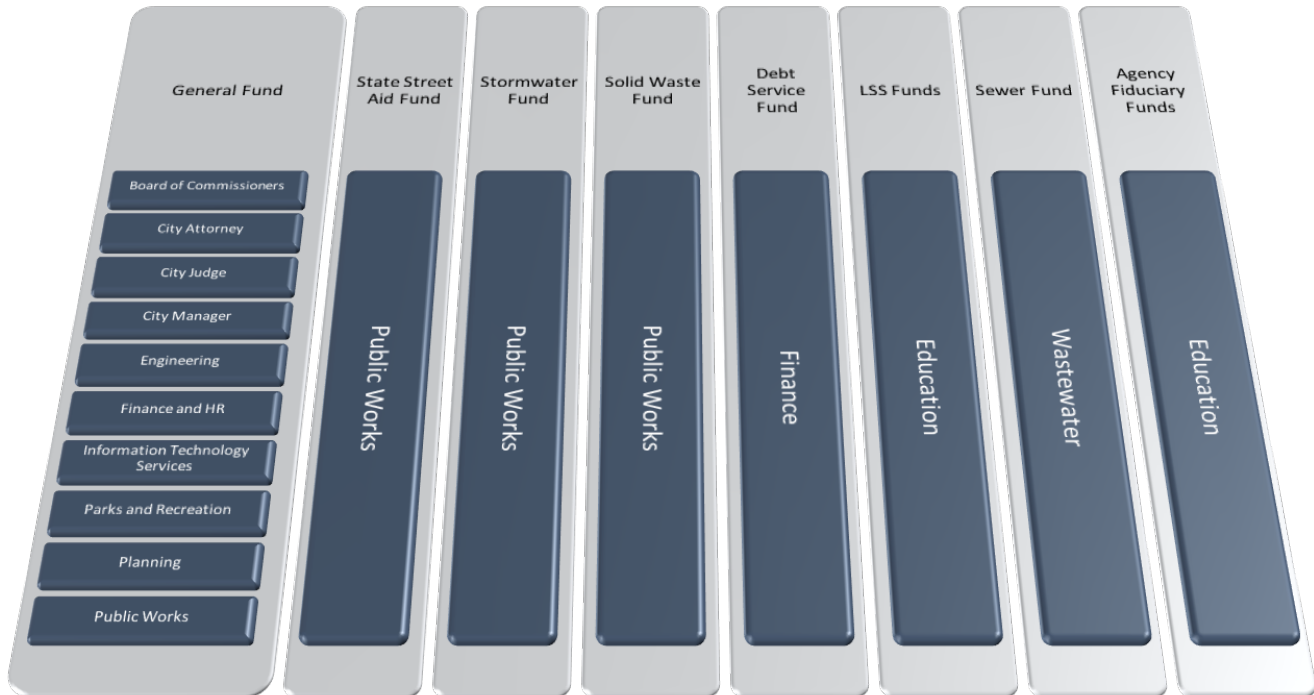


BASIS OF ACCOUNTING AND BUDGETARY BASIS

(CONTINUED)

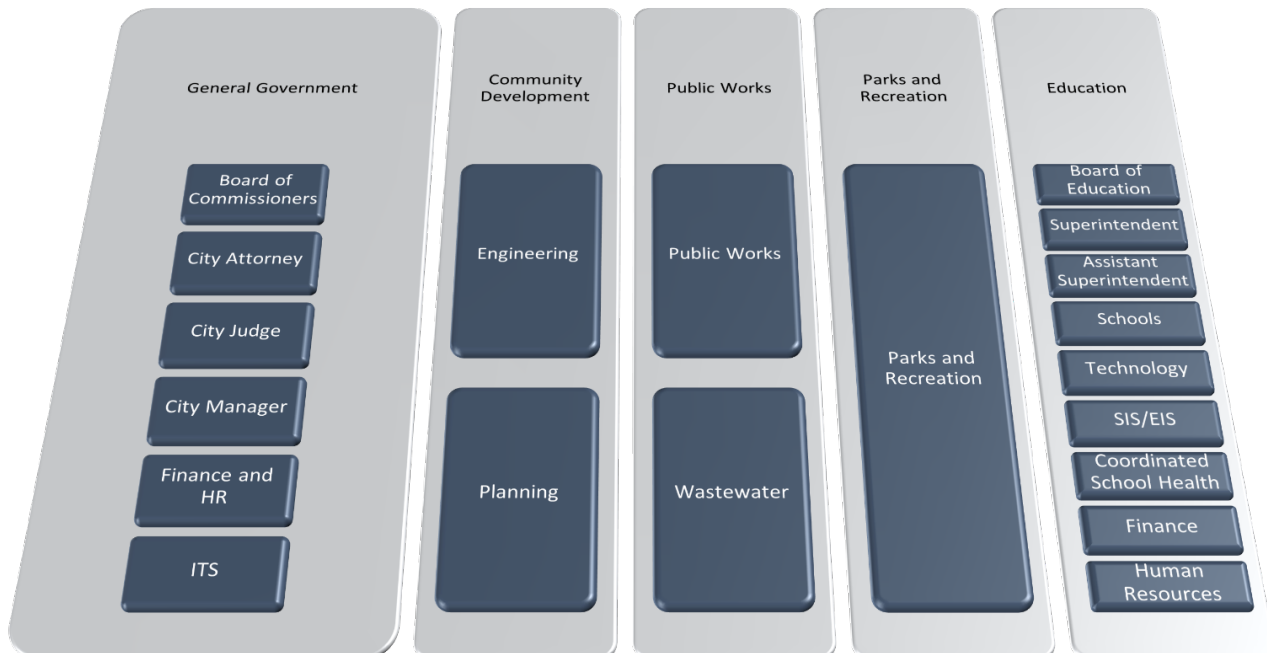
Fund and Organizational Chart Relationship

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



Department or Function Relationship

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



BASIS OF ACCOUNTING AND BUDGETARY BASIS

(CONTINUED)

Major Funds

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

Based upon budgeted *quantitative* results and current *qualitative* assessment, the City's major governmental and enterprise funds for fiscal year 2024 are projected to be as follows.

Major Governmental Funds

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

Major Enterprise Fund

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

Lakeland's remaining funds are non-major funds.

Appropriated Funds

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

Other Funds

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

FINANCIAL POLICIES

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

Governance

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

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

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

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

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

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

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

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

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

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

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

Financial Planning

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

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

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

FINANCIAL POLICIES (CONTINUED)

Financial Planning (Continued)

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

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

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

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

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

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

Long-Term Financial Planning. Long-term financial planning applies to all funds with a minimum fund

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

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

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

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

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

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

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

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

FINANCIAL POLICIES (CONTINUED)

Financial Planning (Continued)

Cash Management and Investments (Continued).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FINANCIAL POLICIES (CONTINUED)

Financial Planning (Continued)

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

Revenues

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

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

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

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

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

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

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

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

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

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

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

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

Resource Management

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

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

FINANCIAL POLICIES (CONTINUED)

Resource Management (Continued)

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

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

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

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

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

Financial Reporting

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

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

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

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



BUDGET CALENDAR

The Fiscal Year 2023-2024 budget calendar is presented below:

BUDGET CALENDAR FOR FISCAL YEAR 2023-2024

DATE	MILESTONE
1/19/2023	Budget worksheets distributed to Department Directors
2/7/2023	Board of Commissioners strategic planning workshop
2/10/2023	Budget worksheets and narratives due from department directors
3/17/2023	Budget document draft incorporating worksheets and narratives submitted to Board of Commissioners to initiate initial review
3/29/2023	Budget revisions made in conjunction with Board of Commissioners, department director, and Finance department input
4/3/2023	School budget approved by LSS Board of Education – link to LSS BOE meeting agenda
4/11/2023	Budget consolidation between City and LSS funds begins
5/12/2023	Consolidated draft Annual Budget document ready for Board of Commissioners review
5/15/2023	Send Consolidated draft Annual Budget document ready for Board of Commissioners review
5/18/2023	Annual Budget presented for first reading – link to agenda and video
No later than 6/5/2023	Annual Budget and tax rate published for public notice
6/15/2023	Annual Budget presented for final reading and public hearing – link to agenda and video
By 6/30/2023	Within fifteen days of final passage, budget Ordinance incorporated into Annual Budget and budget submission to State of Tennessee

Public Engagement

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

STRATEGIC PLANNING

The Board of Commissioners meets annually in a strategic planning session. The annual strategic planning session of the Board of Commissioners for the Fiscal Year 2024 Annual Budget was [held on February 7, 2023](#). During this meeting, the Board of Commissioners discussed the overall goals for the City not only in the short term, but to position the City for growth in the future. Board of Commissioners members insights and direction provided were guided by their vision for the future of Lakeland, current and future economic constraints as informed by the five-year [LTFP and CIP program](#), public constituent input, and experience with potential developers looking to invest commercial, residential, and mixed-use projects within the City of Lakeland.

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

1. An initiation of the strategic planning process (in February 2023)
2. Review of the City's mission statement as a guide for the strategic plan
3. Assessment of environmental factors, including a review of the City's strengths, weaknesses, opportunities, and threats
4. Identification of critical issues affecting resident and business satisfaction and service provision
5. Consensus among the Board members upon a small number of broad organizational goals – five were established and ratified on [February 9, 2023](#)
6. Development of strategies to achieve these goals
7. Creation of an action plan including departmental steps and objectives toward the accomplishment of the broad goal
8. Development of measurable objectives
9. Incorporation of performance measures
10. Approval of the plan (although no formal Board action in the form of a resolution or ordinance was taken, Board consensus was obtained)
11. Implementation of the plan by City staff
12. Monitoring of progress toward the completion of the plan through at-least annual strategic planning sessions where updates are provided to the Board by City staff
13. Reassessment of the strategic plan annually in a dedicated planning session to review results and consider needed changes and challenges

The resulting goals of the latest annual strategic planning session guide the City's Annual Budget and long-term financial plans. On a monthly basis, the City Manager provides the Board of Commissioners with an update on the accomplishment of these organizational goals, and further direction is provided by the Board of Commissioners to enhance the accomplishment of these objectives.

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



STRATEGIC PLANNING (CONTINUED)

Organizational Goals

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

1 - 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

2 - Economic Development

- Focus upon economic development within the Lakeland Gateway area (northern portion of Canada Road and Interstate 40 exchange) to enhance City of Lakeland amenities and tax base

3 - Parks and Recreation Improvements

- Create and expand parks and recreation facilities

4 - Enhance City Planning

- Update Lakeland's land development regulations (LDRs) and comprehensive plan, with a focus upon protecting and maintaining the character of the Highway 70 corridor

5 - Road Maintenance

- Allocate funding and maintain paving projects and road maintenance

STRATEGIC PLANNING (CONTINUED)

1 – Public Safety

Organizational Goals

→

The City of Lakeland Board of Commissioners directed City Staff to coordinate with our public safety partners (primarily with the Shelby County Sheriff's Office) to determine and support their facility needs within the City of Lakeland, to work with them to promote crime prevention and awareness and communication, and to increase their presence within the City.

Departmental Goals	→	Department/ Function	Goals
		General Government	Meet with the Shelby County Sheriff's Office (SCSO) to determine what departments and space needs they have within the City of Lakeland
			Determine and negotiate for the acquisition of property to provide the needed space for SCSO within the City of Lakeland
			Communicate crime prevention and awareness best practices through ongoing citizen engagement and provide needed funding for the establishment of Neighborhood Watch programs in Lakeland communities
			Ensure budget funds are appropriated for the cost of acquiring facilities and for the reimbursement of costs under the Neighborhood Watch program

Departmental Objectives	→	Department/ Function	Objectives
		General Government	Appropriate funds annually for Neighborhood Watch reimbursements, and as needed for facilities acquisition and maintenance costs
			Meet with SCSO to determine facility needs by March 31, 2023
			Acquire appropriate facilities for needed SCSO offices in the City of Lakeland by December 31, 2023
			Disburse reimbursements to communities under the Neighborhood Watch Reimbursement Policy on an ongoing basis, as requested

STRATEGIC PLANNING

1 – Public Safety (Continued)

Performance Measures	Fiscal Year	Actual or Planned Results
	2023	SCSO presented a forum on public safety at Lakeland's Community Advisory Board meeting
		Appropriated funds for Neighborhood Watch reimbursements to eligible communities
		City Manager met multiple times with SCSO to determine facilities needs for increased presence in the City of Lakeland
		The Board of Commissioners established a Neighborhood Watch Liaison to coordinate between communities and SCSO to establish programs
	2024	Appropriated funds for Neighborhood Watch reimbursements for eligible communities
		The Board of Commissioners will monitor and receive reports of newly established Neighborhood Watch programs
		Upon successful determination of facilities needs, funds will be appropriated and approved for the acquisition of space for additional SCSO offices in the City of Lakeland

Note: As the Board of Commissioners first established this goal in February 2023, there are no performance measures for years prior to Fiscal Year 2023.

STRATEGIC PLANNING (CONTINUED)

2 – Economic Development

Organizational Goals



The City of Lakeland Board of Commissioners desires to focus upon supporting economic development within the newly established Lakeland Gateway Tax Increment Financing (“TIF”) District (northern portion of Canada Road and Interstate 40 interchange) in order to enhance City of Lakeland amenities and the city’s tax base.

Departmental Goals



Department/ Function

Goals

General Government	Lead and support the execution of development agreements between the Industrial Development Board of the City of Lakeland, Tennessee (the “Lakeland IDB”) and the City
	Acquire properties for redevelopment as civic and/or public use within the Lakeland Gateway
	Ensure the annual budget reflects the financial impact of economic development, as identified
Community Development	Oversee the execution of development agreements with individual developers within the Lakeland Gateway
	Lead developers through the application and permitting processes necessary to develop within the Lakeland Gateway

Departmental Objectives



Department/ Function

Objectives

General Government	Obtain Lakeland IDB and Board of Commissioners approvals of master development agreement by June 30, 2023
	Identify and negotiate for the purchase of property for a collaborative civic center within the Lakeland Gateway by August 31, 2023
	Appropriate funds annually and as needed for cost of property acquisitions within the Lakeland Gateway by the City of Lakeland
Community Development	Ensure timely review of development applications with a maximum 10-day turnaround for feedback/approvals
	Continually support the efforts of developers to obtain Municipal Planning and Design Review Commission (“MPDRC”) and Board of Commissioners approval of development plans

STRATEGIC PLANNING (CONTINUED)

2 – Economic Development (Continued)

Performance Measures	Fiscal Year	Actual or Planned Results
	2023	Executed development agreement between the Lakeland IDB and the City of Lakeland
		Executed purchase agreements for civic use properties within the Lakeland Gateway
		Appropriated and/or amended budgeted funds for fiscal years 2023 and 2024, as appropriate, related to property acquisitions
		Completed review of development plans within 10-day limitation
	2024	Complete review of development plans within 10-day limitation and present plans to the MPDRC and Board of Commissioners, as appropriate, for approvals
		Execute purchase agreements for civic use properties within the Lakeland Gateway
		Appropriate and/or amend budgeted funds for fiscal year 2024, as appropriate, related to property acquisitions

Note: As the Board of Commissioners first established this goal in February 2023, there are no performance measures for years prior to Fiscal Year 2023.

STRATEGIC PLANNING (CONTINUED)

3 – Parks and Recreation Improvements

Organizational
Goals



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

Departmental
Goals



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

Departmental
Objectives



Department/ Function	Objectives
General Government	Direct staff and lead (as Board of Commissioners liaison to the PRB) to complete and update the parks five-year CIP annually by May 15 th
	Appropriate funds annually for parks capital improvements in accordance with the parks CIP before the beginning of each fiscal year
Parks and Recreation	Complete design and engineering phase 2 of the MAAC by June 30, 2024
	Annually update the parks five-year CIP by April 1 st each year, with PRB and public input
	Add outdoor restrooms at IH Park, and install other amenities
	Coordinate and hold community engagement sessions on park planning processes

STRATEGIC PLANNING (CONTINUED)

3 – Parks and Recreation Improvements (Continued)

Performance Measures

Fiscal Year	Actual or Planned Results
2022	Completed phase 1 of MAAC and opened athletic fields
	RFQ published for City-wide parks master plan and awarded to vendor
	Vendor for City-wide parks master plan held first community engagement session
	RFP published for phase 2 design engineering at MAAC
	Completed update of five-year parks CIP by April 1 st for inclusion in Annual Budget
	Appropriated \$350,000 for phase 2 design of MAAC and other capital projects in line with parks five-year CIP
2023	Complete parks comprehensive master plan
	Complete update of five-year parks CIP by April 1 st for inclusion in Annual Budget
	50% Completion of engineering of MAAC phase 2
	Completed rebuilding of IH Park Overflow parking lot
	Appropriate funds for fiscal year 2024 for phase 2 of MAAC construction as well as other parks CIP projects
2024	Complete engineering of MAAC phase 2
	Install field lighting at MAAC – Phase 1 flat fields
	Complete update of five-year parks CIP by April 1 st for inclusion in Annual Budget
	Appropriate funds for fiscal year 2025 for phase 2 of MAAC construction as well as other parks CIP projects

STRATEGIC PLANNING (CONTINUED)

4 – Enhance City Planning

Organizational Goals

→

The City of Lakeland Board of Commissioners directed City Staff to commission an update of the City’s comprehensive plan (PULSE) and land development regulations (“LDR”), in order to ensure that future residential or commercial development in the City of Lakeland adheres to the Board’s standards for city planning. Beginning with fiscal year 2023, the Board of Commissioners clarified that the updates above should preserve and protect the character of the scenic Highway 70 corridor.

Departmental Goals

→

Department/ Function	Goals
General Government	Oversee the development, update, and adoption of the City’s LDR and comprehensive plan
	Ensure budget funds are appropriated for the cost of the LDR and comprehensive plan update
Community Development	Work with a professional services firm to complete the LDR and comprehensive plan update
	Present results of PULSE comprehensive plan, and recommended changes to LDR to the Board of Commissioners upon completion

Departmental Objectives

→

Department/ Function	Objectives
General Government	Appropriate funds annually (as long as the update is in progress) before the beginning of each fiscal year
Community Development	Complete the remaining 25% of the PULSE comprehensive plan by December 31, 2023, including adoption of the plan by the Board of Commissioners
	Complete the update of the LDR by June 30, 2024, including adoption of the revised regulations by the Board of Commissioners

STRATEGIC PLANNING (CONTINUED)

4 – Enhance City Planning (Continued)

Performance Measures

Fiscal Year	Actual or Planned Results
2022	Solicited RFQ responses from prospective and qualified firms
	Obtained Board of Commissioners approval of selected proposal
	Appropriated funds for fiscal year 2023 for professional services related to the LDR/comprehensive plan update
2023	Held public workshops, advisory committee meetings, and subcommittee meetings on the PULSE comprehensive plan
	Executed professional services agreement for the LDR update
	Provided regular updates on progress of the PULSE comprehensive plan to the MPDRC and the Board of Commissioners
2024	Complete update and implementation of the PULSE comprehensive plan
	Complete update and implementation of the LDR

STRATEGIC PLANNING (CONTINUED)

5 – Road Maintenance

Organizational
Goals



The City of Lakeland Board of Commissioners desires to address the City’s maintenance of roads, including patching, scheduled paving, and asphalt preservation methods. This goal provides needed service-level improvements to create a manageable and sustainable roadway network.

Departmental
Goals



Department/ Function	Goals
General Government	Ensure budget funds are appropriated for road maintenance
	Identify (and obtain Board of Commissioners approval for) grant opportunities for road maintenance
	Ensure completion of the tri-annual pavement assessment
Community Development	Obtain grant funding, where possible, for roadway improvements
	Ensure continued prioritization of paving projects annually based on the pavement assessment
Public Works	Ensure adequate staffing and equipment for ongoing road maintenance
	Utilize existing technologies and metrics to assist in the update of the pavement assessment and identify areas of concerns during interim years

Departmental
Objectives



Department/ Function	Objectives
General Government	Allocate funds by June 30, 2023 for a new pavement assessment to be completed during fiscal year 2024
	Allocate funds for paving and road maintenance annually
	Receive and track Surface Transportation Block Grant (“STBG”) funds for resurfacing of Canada Road, south of Interstate 40, annually

STRATEGIC PLANNING (CONTINUED)

5 – Road Maintenance (Continued)

Departmental Objectives



Department/ Function

Objectives

Community Development	Complete a new pavement assessment by December 2023
	Update pavement management system to prioritize road maintenance activities
	Complete the National Environmental Policy Act (“NEPA”) phase, and the design for the resurfacing of Canada Rd. (South I-40) by June 30, 2024
	Bid and award contract for annual paving project by February 2024
Public Works	Inspect pothole and road maintenance reports within 24 hours, with work order creation depending upon severity of concern
	Utilize key performance indicators to identify staffing and equipment needs for road maintenance on an annual basis as part of the annual budget process

Performance Measures

Fiscal Year

Actual or Planned Results

2023	Awarded STBG grant revenues from the Tennessee Department of Transportation for Canada Road resurfacing
	Appropriated funds for fiscal year 2024 paving and maintenance activities
	Began the NEPA phase of the Canada Road resurfacing project
	Awarded contract for fiscal year 2023 paving projects
	Tracked key performance indicators related to road maintenance activities, including staffing and equipment needs and response times
2024	Appropriate funds for annual paving and maintenance activities
	Award contract for fiscal year 2024 paving projects
	Begin design phase of Canada Road resurfacing
	Track key performance indicators related to road maintenance activities

Note: As the Board of Commissioners first established this goal in February 2023, there are no performance measures for years prior to Fiscal Year 2023.

STRATEGIC PLANNING (CONTINUED)

Strategic Planning Matrix

Organizational Goal	Department/ Function	Departmental Goals	Departmental Objectives	Performance Measures		
				FY2022	FY2023	FY2024
Public Safety	General Government	Determine SCSO facility needs	Meet with SCSO and document needs	N/A	Held public forum on public safety 1/27/2023	N/A
				N/A	Met with SCSO to determine needs Spring 2023	N/A
		Acquire property for SCSO offices	Complete property acquisition by 12/31/2023	N/A	N/A	Appropriate funds and acquire needed space for SCSO offices
		Communicate crime prevention and establish Neighborhood Watch programs	Disburse reimbursements for Neighborhood Watch establishment	N/A	Disbursed funds under this program	Disburse funds under this program
				N/A	Established Neighborhood Watch liaison to promote public safety	Monitor results of program through liaison reports to the BOC
		Appropriate Neighborhood Watch funds in Annual Budget	Appropriate funds prior to the beginning of the fiscal year	N/A	Appropriated for FY24 prior to 7/1/2023	Appropriate for FY25 prior to 7/1/2024
Economic Development	General Government	Execute development agreements between Lakeland IDB and City	Obtain Lakeland IDB and BOC approvals of development agreement by 6/30/2023	N/A	Executed development agreement	N/A
		Acquire properties for civic/public use	Acquire civic center property in Lakeland Gateway by 8/31/2023	N/A	Initiated process to acquire property	Complete property acquisition
		Appropriate funds in budget for Gateway development needs	Budget funds for property acquisitions annually prior to 7/1, and amend as needed	N/A	Amended budget for property acquisition, budgeted for FY24 prior to 7/1/2023	Amend budget as needed for property acquisitions
	Community Development	Execute development agreements with individual developers	Support timely processing of agreements through MPDRC and BOC	N/A	Completed review of applications and agreements within 10 days of submittal	Complete review of applications and agreements within 10 days of submittal
		Lead developers through application and permitting processes related to Lakeland Gateway	Ensure timely review of applications with maximum 10-day turnaround			

STRATEGIC PLANNING (CONTINUED)

Strategic Planning Matrix (Continued)

Organizational Goal	Department/ Function	Departmental Goals	Departmental Objectives	Performance Measures		
				FY2022	FY2023	FY2024
Parks and Recreation Improvements	General Government	Update five-year parks CIP	Complete update of CIP annually by 5/15	Completed update of CIP by 4/1	Completed update of CIP by 4/1	Complete update of CIP by 4/1
		Appropriate funds for parks facilities in Annual Budget	Appropriate funds prior to the beginning of the fiscal year	Appropriated funds for phase 2 design	Appropriated funds for phase 2 construction	Appropriate funds for phase 2 construction
	Parks and Recreation	Complete phase 2 of athletic complex	Complete design and engineering phase 2 by 6/30/2024	Published RFQ for phase 2 design and engineering	Phase 2 engineering 50% completed	Complete engineering of phase 2
						Install field light at athletic complex
		Complete facilities improvements at IH Park	Add outdoor restrooms at IH Park by 6/30/2024	N/A	Completed rebuild of parking lot at IH Park	Complete outdoor restrooms at IH Park
		Execute five-year parks CIP	Update five-year CIP by 4/1 annually	Completed phase 1 athletic complex	Completed parks master plan	Complete update of CIP by 4/1
				Awarded contract for city-wide parks master plan	Completed update of CIP by 4/1	
				Completed update of CIP by 4/1		
	Coordinate community engagement sessions related to parks projects	Held community engagement session	N/A	N/A		
Enhance City Planning	General Government	Appropriate project funds in Annual Budget	Appropriate funds for consultant prior to beginning of fiscal year	Appropriated funds for FY23 prior to 7/1/2022	Appropriated funds for FY24 prior to 7/1/2023	N/A
	Community Development	Ensure update completed in a timely manner	Complete update of comprehensive plan by 12/31/2023 & update of LDR by 6/30/2024	N/A	Public engaged to provide input and review changes	Board approve and implement changes
		Present recommended changes to LDR and comprehensive plan for Board adoption			Advisory committee reviews changes and provides input	

STRATEGIC PLANNING (CONTINUED)

Strategic Planning Matrix (Continued)

Organizational Goal	Department/ Function	Departmental Goals	Departmental Objectives	Performance Measures		
				FY2022	FY2023	FY2024
Road Maintenance	General Government	Identify grant opportunities	Track STBG grant	N/A	Awarded STBG grant for Canada Road resurfacing	N/A
		Complete pavement assessment	Allocate funds in FY24 Annual Budget by 7/1/2023	N/A	Appropriated funds prior to 7/1/2023	N/A
		Appropriate funds in Annual Budget	Allocate funds for paving in Annual Budget by 7/1 annually	N/A	Appropriated funds prior to 7/1/2023	Appropriate funds prior to 7/1/2024
	Community Development	Obtain grant funding for roadway improvements	Complete NEPA for design of resurfacing Canada Road by 6/30/2024	N/A	Awarded STBG grant for Canada Road resurfacing	Begin design phase of Canada Road resurfacing
					Began NEPA phase of project	
		Prioritize paving projects based on pavement assessment	Complete pavement assessment by 12/31/2023	N/A	N/A	Complete pavement assessment
			Update prioritization of road maintenance activities	N/A	N/A	Update schedule of road maintenance activities
			Award annual paving contracts by February each year	N/A	Awarded contract for FY paving projects	Award contract for FY paving projects
	Public Works	Ensure adequate staffing/equipment for road maintenance	Use KPI's to build annual budgets for staff and equipment by 7/1 annually	N/A	Tracked KPI's related to staffing/maintenance	Track KPI's related to staffing/maintenance
		Update pavement assessment with tracked data	Inspect pothole and maintenance needs within 24 hours of reporting	N/A	Inspected and updated paving data	Inspected and updated paving data

APPROPRIATED BUDGET SUMMARY

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
Revenues					
Property taxes	\$ 9,562,609	\$ 9,727,528	\$ 10,548,200	\$ 10,548,200	\$ 12,016,122
Local sales taxes	4,752,798	5,671,295	6,120,718	6,692,218	8,005,831
Intergovernmental	12,686,966	13,334,413	14,991,858	15,246,579	16,742,623
Licenses and permits	353,234	274,995	262,966	262,966	157,647
Charges for services	1,947,284	2,049,718	2,439,891	2,439,891	2,546,480
Federal, state, and local grants	4,353,958	12,520,000	15,400,982	11,254,527	7,166,690
Interest income	71,153	35,381	13,817	13,817	227,500
Other income	48,689	56,720	65,000	65,000	70,000
Total revenues	33,776,691	43,670,050	49,843,432	46,523,198	46,932,893
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	3,304,973	3,145,594	4,315,518	6,685,523	4,703,139
Parks and recreation	418,367	742,564	994,051	1,008,502	1,133,691
Education	18,671,637	20,321,618	24,315,021	26,089,796	26,734,461
Debt Service					
Principal	17,524,693	45,599,849	8,740,963	11,221,735	1,218,127
Interest and fiscal charges	1,457,817	1,161,163	1,482,312	1,485,344	2,138,626
Capital outlays	23,712,741	32,921,491	20,058,500	15,887,033	29,403,035
Total expenditures	67,494,547	106,672,370	63,294,364	65,749,852	68,772,481
Excess (deficiency) of revenues over (under) expenditures	(33,717,856)	(63,002,320)	(13,450,932)	(19,226,654)	(21,839,588)
Other Financing Sources (Uses)					
Issuance of debt	14,794,500	46,724,728	3,500,000	9,980,772	14,500,000
Transfers in from other funds	22,318,351	56,656,408	13,608,527	16,173,525	9,628,048
Transfers out	(22,318,351)	(56,655,283)	(13,608,527)	(16,173,531)	(9,628,048)
Total other financing sources (uses)	14,794,500	46,725,853	3,500,000	9,980,766	14,500,000
Net change in fund balance	\$ (18,923,356)	\$ (16,276,467)	\$ (9,950,932)	\$ (9,245,888)	\$ (7,339,588)

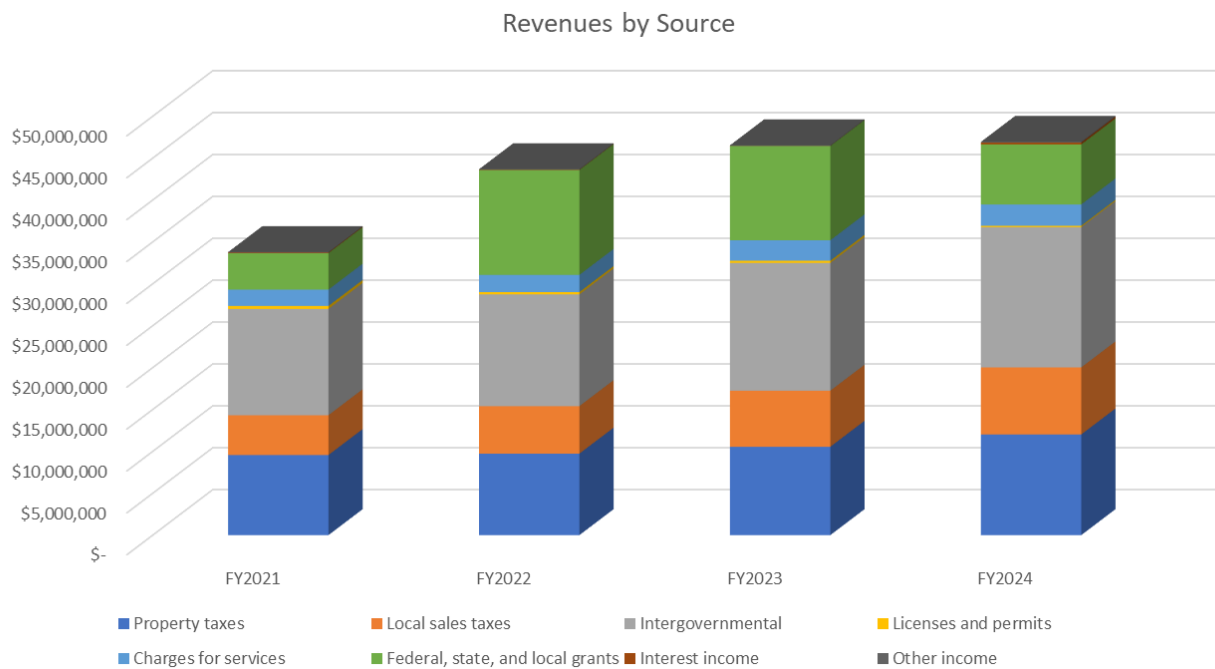
The table above includes all appropriated (governmental) funds combined for the prior three fiscal years and the budget for fiscal year 2024.

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

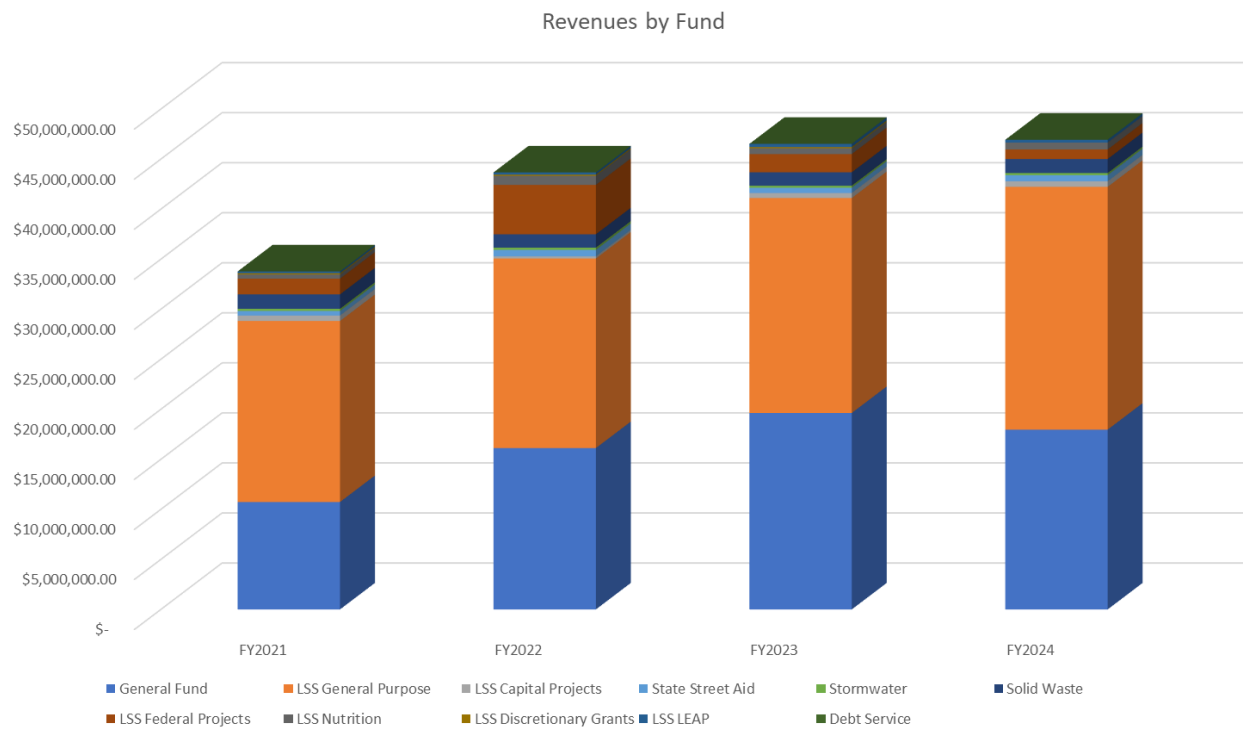
The charts on the following pages depict the information above in graphical format.

APPROPRIATED BUDGET SUMMARY (CONTINUED)

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

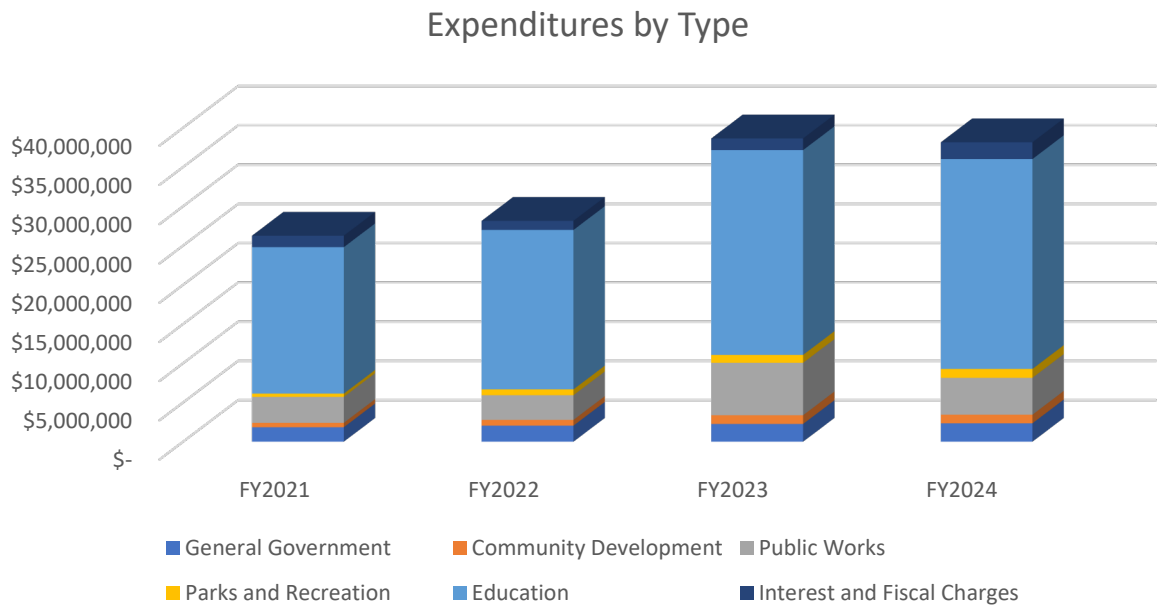


The following chart shows revenues by appropriated fund for the respective periods shown:



APPROPRIATED BUDGET SUMMARY (CONTINUED)

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



REVENUE PROJECTIONS

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

Property Taxes

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

City of Lakeland Property Taxes

The City’s property tax rate is set annually by ordinance of the Board of Commissioners. For fiscal year 2024 the property tax rate is set at \$1.19 per \$100 of assessed value. Property tax revenue projections are based on the property tax rate set as well as the underlying assessed values of taxed property.

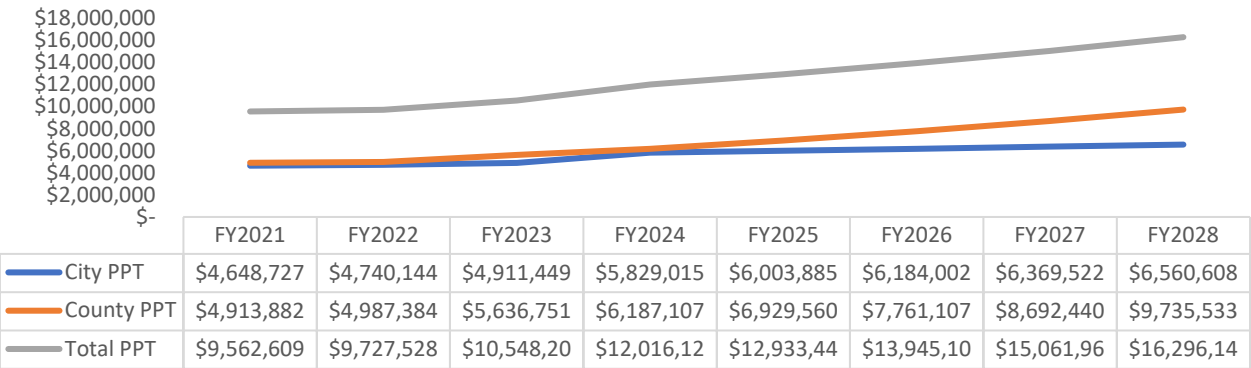
Assessed values were reappraised within Shelby County in 2021 resulting in an approximate 23 percent increase in the underlying assessed values utilized for property tax revenue forecast that was then equalized in the rate set to fund fiscal year 2022. For fiscal year 2024, the City obtained the certified assessed values from the Shelby County Assessor, applied the set tax rate, and calculated taxes as 99 percent collectable based on prior experience.

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

LSS Property Taxes

Lakeland School System’s share of Shelby County property taxes, local option sales taxes, and wheel taxes are based on the average daily attendance distribution for Lakeland School System in fiscal year 2023-2024. For long-term planning, LSS assumes a pro-rata increase in allocation for fiscal years 2024 through 2026 based upon the phased opening of the high school, adding new students annually and therefore receiving higher property tax allocation from Shelby County.

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



REVENUE PROJECTIONS (CONTINUED)

Local Sales Taxes

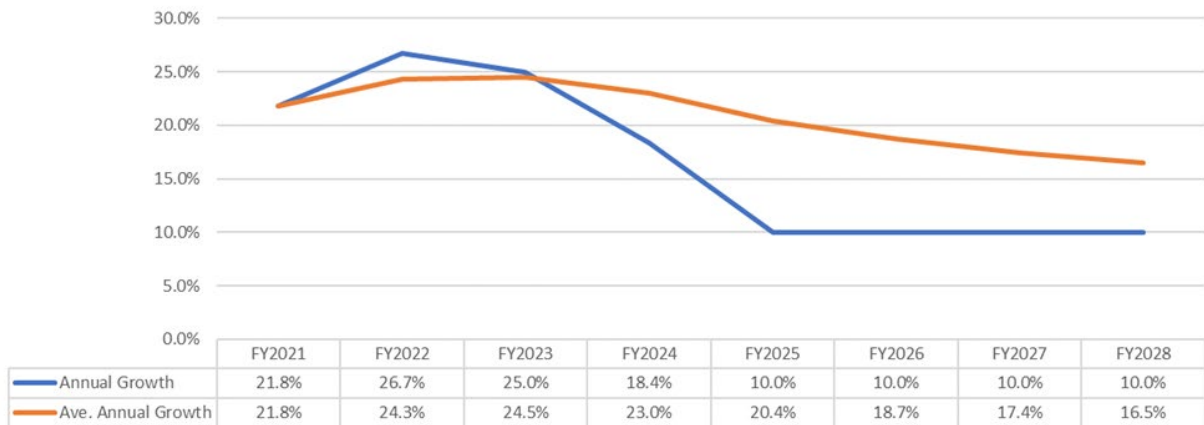
Local sales taxes are received in the General Fund and in the LSS General Purpose School Fund. Local sales taxes have been estimated based on 1) trend analysis from the prior three years and 2) known increases in allocations due to additional student enrollment.

General Fund

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

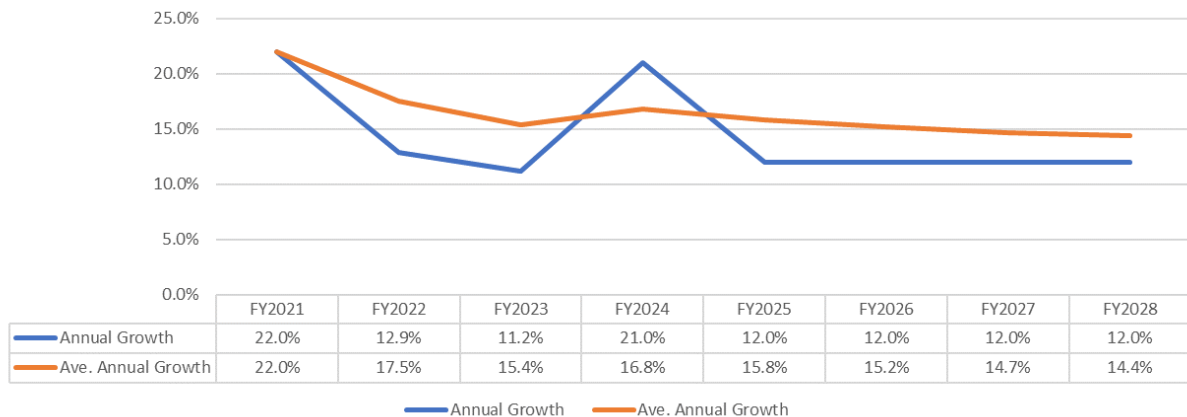
Other local sales taxes include wholesale beer and liquor taxes, telecom and cable franchise taxes, and other business taxes. These are projected based on the City's trend analysis with the assumption that recent increased percentages in revenues will continue into fiscal year 2024 and stabilize in future fiscal years.

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



LSS General Purpose School Fund

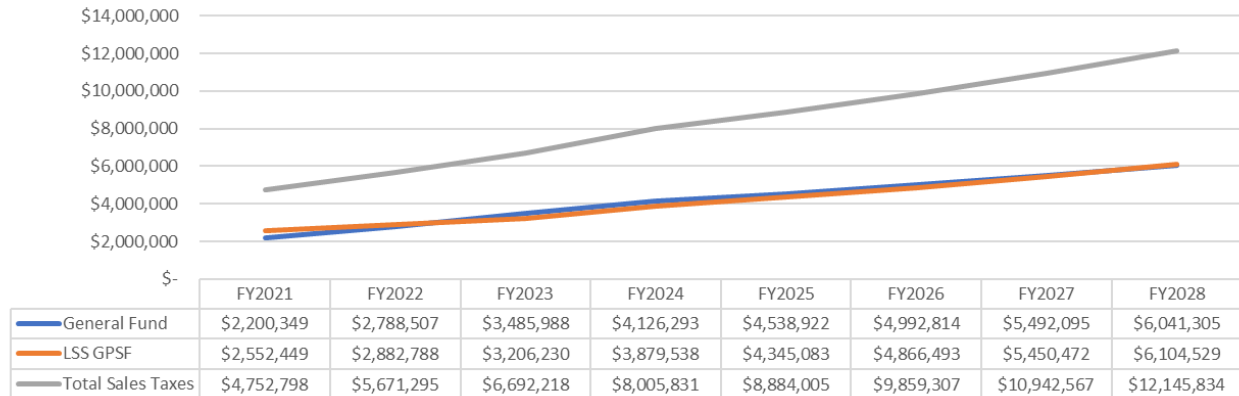
LSS receives a portion of the Shelby County sales tax revenue based upon the average daily attendance distribution methodology mentioned in the property tax section above. Similarly, LSS [projects future increases](#) in sales tax revenues based upon growing enrollment with the phased opening of the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



REVENUE PROJECTIONS (CONTINUED)

Local Sales Taxes (Continued)

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



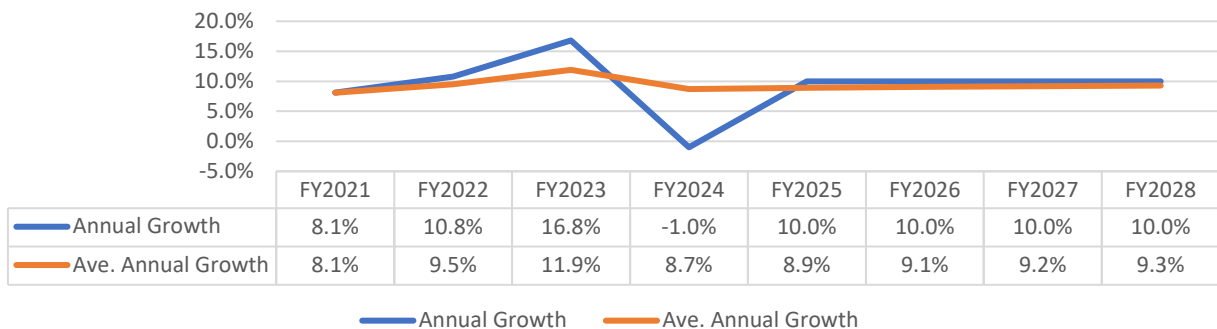
Intergovernmental

The primary components of intergovernmental revenues are:

- State of Tennessee shared revenues;
- Tennessee Investment in Student Achievement (TISA); and
- State gas and motor fuel taxes.

State Shared Revenues

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

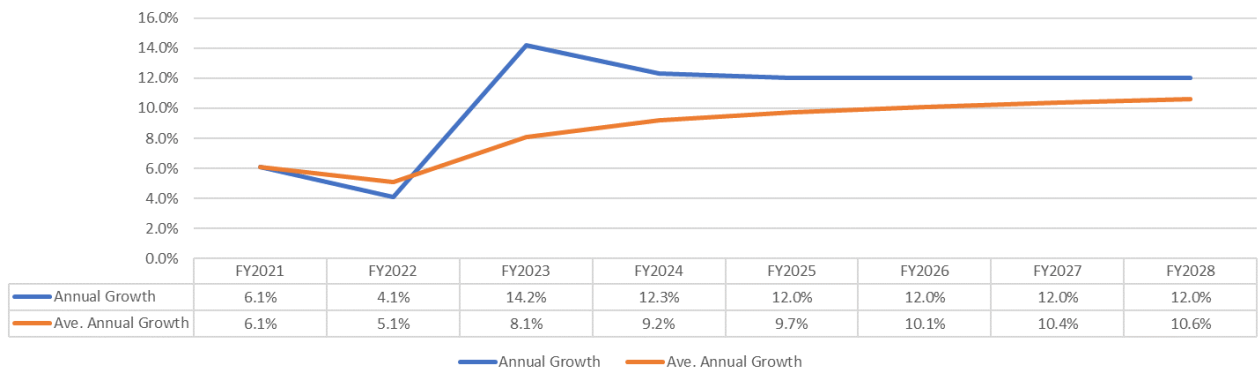


REVENUE PROJECTIONS (CONTINUED)

Intergovernmental (Continued)

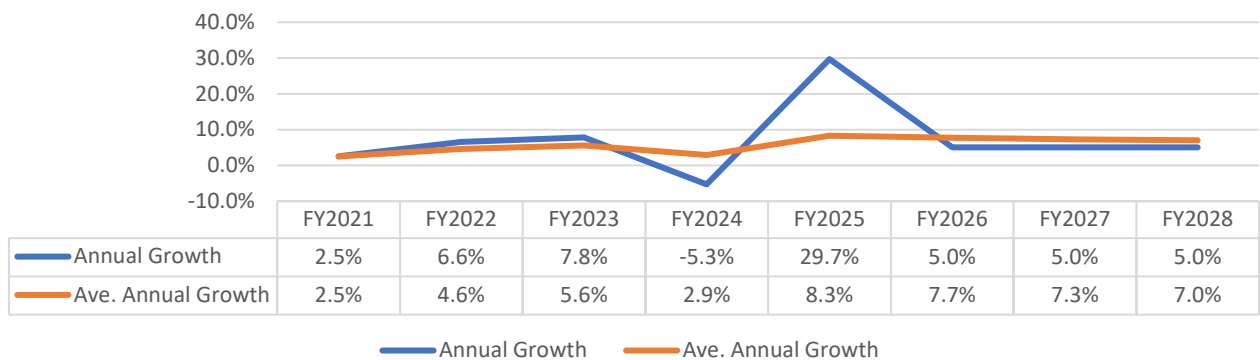
Tennessee Investment in Student Achievement (TISA)

With the 2023 legislative session closed and the state's budget finalized, the Tennessee Investment in Student Achievement (TISA) funding formula is set to bring more than \$1 billion in new state dollars to support Tennessee students. The new student-based funding formula directs funds based on the needs of students, creating an opportunity for our state to strengthen and accelerate its work to ensure students can read proficiently by third grade, graduate high school well-prepared for their chosen postsecondary pathway, and are on a path to success.



Gas and Motor Fuel Taxes

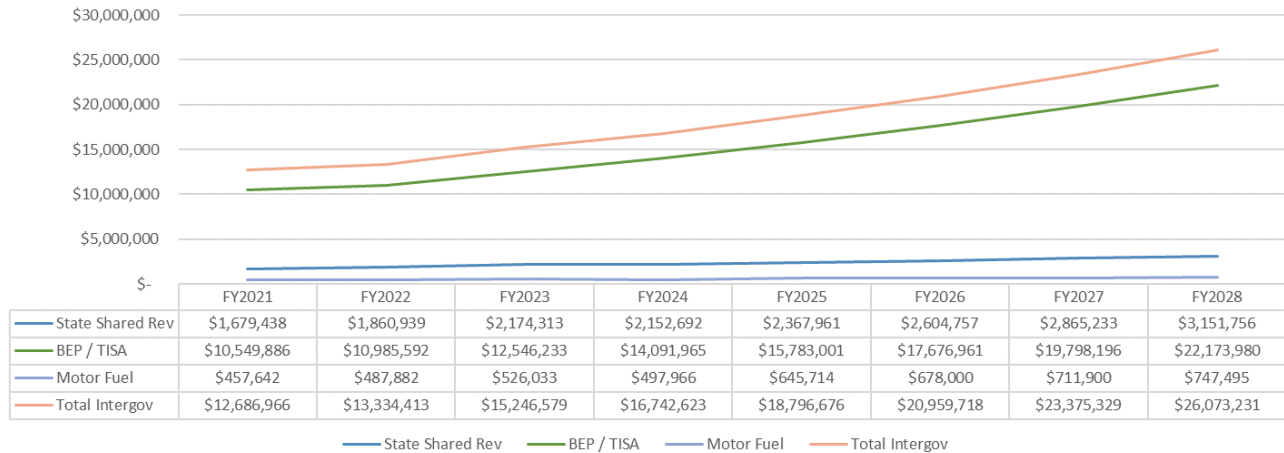
Gas and motor fuel taxes are restricted for spending on street infrastructure expansion and maintenance and are required to be accounted for in a separate special revenue fund, regardless of whether this fund meets the test, per GAAP, for a special revenue fund. Gas and motor fuel taxes are [projected](#)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



REVENUE PROJECTIONS (CONTINUED)

Intergovernmental (Continued)

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



Federal, State, and Local Grants

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

City of Lakeland

The grant revenues in the City's General Fund are budgeted based upon the reimbursement rates for grants related to capital projects planned for fiscal year 2024. In the majority of the cases, the grant reimbursement rate through the State of Tennessee (sourced by federal and/or state funds) is 80 percent of the cost of the capital project, based upon the approved grant funding and underlying grant budget. The largest grant in the General Fund for fiscal year 2024 is the 80 percent reimbursement grant for the New Canada Road project. Grant funding forecasts are a critical component of the City's [long-term financial planning](#) process for determining the impact on reserves/fund balances due to infrastructure and capital improvement projects.

LSS

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

FUND BALANCES

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

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

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

General Fund

	ESTIMATED as of 7/1/2023	INCREASES	DECREASES	BUDGET as of 6/30/2024
Nonspendable	\$ 1,004	\$ -	\$ -	\$ 1,004
Restricted	-	14,380,774	(14,380,774)	-
Committed	428,336	2,000,748	(2,118,263)	310,821
Assigned	854,823	-	(570,000)	284,823
Unassigned	9,876,173	15,965,284	(15,965,284)	9,876,173
Total fund balance	\$ 11,160,336	\$ 32,346,806	\$ (33,034,321)	\$ 10,472,821
Change in fund balance	\$ (687,515)			
Percentage change	-6.16%			

FUND BALANCES (CONTINUED)

LSS General Purpose School Fund

	ESTIMATED as of 7/1/2023	INCREASES	DECREASES	BUDGET as of 6/30/2024
Assigned	\$ 4,675,558	\$ 25,001,705	\$ (28,640,958)	\$ 1,036,305
Total fund balance	\$ 4,675,558	\$ 25,001,705	\$ (28,640,958)	\$ 1,036,305
 Change in fund balance	 \$ (3,639,253)			
Percentage change	-77.84%			

The decrease in fund balance in the LSS General Purpose School Fund ("GPSF") is not expected to be a recurring event and is not expected to have future operating impact upon the school system's primary operating fund. The planned use of fund balance is due to additional teachers and administrators hired in FY2024 to support the fully operational high school in advance of the full complement of student enrollment and related TISA funding. As demonstrated in the LTFP, the LSS GPSF projects to replenish fund balance fully by FY2028.

LSS Federal Programs Fund

	ESTIMATED as of 7/1/2023	INCREASES	DECREASES	BUDGET as of 6/30/2024
Assigned	\$ -	\$ 948,990	\$ (948,990)	\$ -
Total fund balance	\$ -	\$ 948,990	\$ (948,990)	\$ -
 Change in fund balance	 \$ -			
Percentage change	0.00%			

LSS School Capital Projects Fund

	ESTIMATED as of 7/1/2023	INCREASES	DECREASES	BUDGET as of 6/30/2024
Restricted	\$ 2,786,210	\$ 4,213,790	\$ (7,000,000)	\$ -
Total fund balance	\$ 2,786,210	\$ 4,213,790	\$ (7,000,000)	\$ -
 Change in fund balance	 \$ (2,786,210)			
Percentage change	-100.00%			

The change in fund balance for the LSS School Capital Projects Fund is due to the utilization of funds formerly transferred in from Fund 141 for road extensions and construction of an LSS central office. As the projects are completed in FY2024, full use of this fund balance is expected.

FUND BALANCES (CONTINUED)

Debt Service Fund

	ESTIMATED as of			BUDGET as of
	7/1/2023	INCREASES	DECREASES	6/30/2024
Committed	\$ 45	\$ 3,356,753	\$ (3,356,753)	\$ 45
Total fund balance	\$ 45	\$ 3,356,753	\$ (3,356,753)	\$ 45
Change in fund balance	\$ -			
Percentage change	0.00%			

Non-Major Appropriated Funds

	ESTIMATED as of			BUDGET as of
	7/1/2023	INCREASES	DECREASES	6/30/2024
Restricted	\$ 747,645	\$ 4,233,485	\$ (4,259,831)	\$ 721,302
Committed	200,264	2,481,876	(2,682,140)	-
Total fund balance	\$ 947,909	\$ 6,715,361	\$ (6,941,971)	\$ 721,302
Change in fund balance	\$ (226,607)			
Percentage change	-23.91%			

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

MAJOR APPROPRIATED FUNDS – BUDGET SUMMARIES

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

General Fund

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

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
Revenues					
Property taxes	\$ 4,648,727	\$ 4,740,144	\$ 4,911,449	\$ 4,911,449	\$ 5,829,015
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	17,966,032
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	21,918,635
Total expenditures	5,296,781	12,304,603	22,367,032	13,852,182	27,189,289
Excess (deficiency) of revenues over (under) expenditures	5,437,106	3,818,634	1,619,783	5,777,185	(9,223,257)
Other Financing Sources (Uses)					
Issuance of debt	14,794,500	46,724,728	3,500,000	9,980,772	14,500,000
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)	(5,964,258)
Total other financing sources (uses)	(6,049,308)	(4,930,555)	(8,708,527)	(4,792,759)	8,535,742
Net change in fund balance	\$ (612,202)	\$ (1,111,921)	\$ (7,088,744)	\$ 984,426	\$ (687,515)

MAJOR APPROPRIATED FUNDS – BUDGET SUMMARIES

(CONTINUED)

LSS General Purpose School Fund

Fund 141, the General Purpose School Fund, is established by the Standardized System of Accounting and Reporting developed by the Tennessee Department of Education. These funds, often referred to as “operating funds,” are used to fund the activities of Lakeland School System related to the central goals of providing and supporting instruction, student services, facilities maintenance, transportation, student health, and all school board operations. The use of fund balance in the FY2023-2024 budget is addressed in the [Fund Balances](#) section of this Annual Budget, and long-term factors affecting the current year operating budget are addressed in the [LTFP and CIP](#) section.

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	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	<u>18,088,966</u>	<u>18,941,477</u>	<u>21,225,993</u>	<u>21,480,714</u>	<u>24,261,110</u>
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	<u>16,439,805</u>	<u>17,998,121</u>	<u>22,423,125</u>	<u>23,009,390</u>	<u>24,977,168</u>
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)	<u>157,798</u>	<u>(3,616,660)</u>	<u>13,505</u>	<u>13,505</u>	<u>(2,923,195)</u>
Net change in fund balance	<u>\$ 1,806,959</u>	<u>\$ (2,673,304)</u>	<u>\$ (1,183,627)</u>	<u>\$ (1,515,171)</u>	<u>\$ (3,639,253)</u>
Addition to (use of) assigned fund balance	<u>\$ 1,806,959</u>	<u>\$ (2,673,304)</u>	<u>\$ (1,183,627)</u>	<u>\$ (1,515,171)</u>	<u>\$ (3,639,253)</u>

MAJOR APPROPRIATED FUNDS – BUDGET SUMMARIES

(CONTINUED)

LSS Federal Projects Fund

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

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	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	<u>1,532,682</u>	<u>4,954,734</u>	<u>1,068,296</u>	<u>1,823,235</u>	<u>948,990</u>
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	<u>\$ (30,634)</u>	<u>\$ (23,541)</u>	<u>\$ 2,736</u>	<u>\$ -</u>	<u>\$ -</u>
Addition to (use of) restricted fund balance	<u>\$ (30,634)</u>	<u>\$ (23,541)</u>	<u>\$ 2,736</u>	<u>\$ -</u>	<u>\$ -</u>

LSS School Capital Projects Fund

Fund 177, the Capital Projects Fund, is established by the Standardized System of Accounting and Reporting developed by the Tennessee Department of Education. Capital improvements are any expenditure related to land acquisition, construction or renovation of school facilities, or the purchase of equipment that has a life expectancy of 10 years or longer. The use of fund balance in the FY2023-2024 budget is addressed in the [Fund Balances](#) section of this Annual Budget, and long-term factors affecting the current year operating budget are addressed in the [LTFP and CIP](#) section.

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	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	<u>544,137</u>	<u>216,475</u>	<u>500,000</u>	<u>500,000</u>	<u>550,000</u>
Expenditures					
Capital outlays	<u>20,629,398</u>	<u>20,835,709</u>	<u>1,727,500</u>	<u>5,879,473</u>	<u>7,000,000</u>
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	<u>\$ (20,018,211)</u>	<u>\$ (15,291,734)</u>	<u>\$ (1,227,500)</u>	<u>\$ (5,298,279)</u>	<u>\$ (2,786,210)</u>
Addition to (use of) restricted fund balance	<u>\$ (20,018,211)</u>	<u>\$ (15,291,734)</u>	<u>\$ (1,227,500)</u>	<u>\$ (5,298,279)</u>	<u>\$ (2,786,210)</u>

MAJOR APPROPRIATED FUNDS – BUDGET SUMMARIES

(CONTINUED)

Debt Service Fund

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

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
Revenues					
Interest income	\$ -	\$ 2	\$ -	\$ -	\$ -
Expenditures					
Debt Service					
Principal	17,420,660	45,599,849	8,740,963	11,221,735	1,218,127
Interest and fiscal charges	1,453,226	1,161,163	1,482,312	1,485,344	2,138,626
Total expenditures	<u>18,873,886</u>	<u>46,761,012</u>	<u>10,223,275</u>	<u>12,707,079</u>	<u>3,356,753</u>
Excess (deficiency) of revenues over (under) expenditures	(18,873,886)	(46,761,010)	(10,223,275)	(12,707,079)	(3,356,753)
Other Financing Sources (Uses)					
Transfers in from other funds	18,873,886	46,761,012	10,223,275	12,707,079	3,356,753
Net change in fund balance	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Addition to (use of) committed fund balance	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NON-MAJOR APPROPRIATED FUNDS – BUDGET SUMMARIES

The City of Lakeland's non-major funds are described in greater detail below. Details of the line-item amounts for each fund are as listed in the [Table of Contents](#). The use of fund balance in the FY2023-2024 budget for non-major appropriated funds is addressed in the [Fund Balances](#) section of this Annual Budget.

State Street Aid Fund

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

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
Revenues					
Intergovernmental	\$ 457,642	\$ 487,882	\$ 526,033	\$ 526,033	\$ 497,966
Federal, state, and local grants	-	153,314	-	-	117,000
Total revenues	<u>457,642</u>	<u>641,196</u>	<u>526,033</u>	<u>526,033</u>	<u>614,966</u>
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	<u>1,771,006</u>	<u>1,555,644</u>	<u>2,563,563</u>	<u>5,123,199</u>	<u>2,682,140</u>
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	<u>1,574,617</u>	<u>3,184,556</u>	<u>1,971,747</u>	<u>1,971,747</u>	<u>1,866,910</u>
Net change in fund balance	<u>\$ 261,253</u>	<u>\$ 2,270,108</u>	<u>\$ (65,783)</u>	<u>\$ (2,625,419)</u>	<u>\$ (200,264)</u>
Addition to (use of) committed fund balance	<u>\$ 261,253</u>	<u>\$ 2,270,108</u>	<u>\$ (65,783)</u>	<u>\$ (2,625,419)</u>	<u>\$ (200,264)</u>

NON-MAJOR APPROPRIATED FUNDS – BUDGET

SUMMARIES (CONTINUED)

Stormwater Fund

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

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
Revenues					
Charges for services	\$ 216,557	\$ 232,546	\$ 203,445	\$ 203,445	\$ 210,417
Expenditures					
Current					
Public works	59,901	70,883	86,348	86,348	91,390
Capital outlays	303,584	5,731	310,000	310,000	300,000
Total expenditures	<u>363,485</u>	<u>76,614</u>	<u>396,348</u>	<u>396,348</u>	<u>391,390</u>
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	<u>\$ 98,072</u>	<u>\$ 155,932</u>	<u>\$ (192,903)</u>	<u>\$ (192,903)</u>	<u>\$ (180,973)</u>
Addition to (use of) restricted fund balance	<u>\$ 98,072</u>	<u>\$ 155,932</u>	<u>\$ (192,903)</u>	<u>\$ (192,903)</u>	<u>\$ (180,973)</u>

Solid Waste Fund

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

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	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	<u>1,441,037</u>	<u>1,333,953</u>	<u>1,342,514</u>	<u>1,342,514</u>	<u>1,408,678</u>
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	<u>1,706,173</u>	<u>1,349,272</u>	<u>1,537,625</u>	<u>1,537,625</u>	<u>1,254,048</u>
Net change in fund balance	<u>\$ (265,136)</u>	<u>\$ (15,319)</u>	<u>\$ (195,111)</u>	<u>\$ (195,111)</u>	<u>\$ 154,630</u>
Addition to (use of) restricted fund balance	<u>\$ (265,136)</u>	<u>\$ (15,319)</u>	<u>\$ (195,111)</u>	<u>\$ (195,111)</u>	<u>\$ 154,630</u>

NON-MAJOR APPROPRIATED FUNDS – BUDGET SUMMARIES (CONTINUED)

LSS Nutrition Fund

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

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	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	<u>417,571</u>	<u>911,795</u>	<u>578,450</u>	<u>578,450</u>	<u>692,700</u>
Expenditures					
Current					
Education	<u>517,383</u>	<u>478,293</u>	<u>578,450</u>	<u>981,877</u>	<u>692,700</u>
Net change in fund balance	<u>\$ (99,812)</u>	<u>\$ 433,502</u>	<u>\$ -</u>	<u>\$ (403,427)</u>	<u>\$ -</u>
Addition to (use of) restricted fund balance	<u>\$ (99,812)</u>	<u>\$ 433,502</u>	<u>\$ -</u>	<u>\$ (403,427)</u>	<u>\$ -</u>

LSS Discretionary Grants Fund

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

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

NON-MAJOR APPROPRIATED FUNDS – BUDGET SUMMARIES (CONTINUED)

LSS LEAP Fund

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

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	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	<u>\$ (63,645)</u>	<u>\$ (20,192)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Addition to (use of) restricted fund balance	<u>\$ (63,645)</u>	<u>\$ (20,192)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

OTHER FUND FINANCIAL PLANS- SUMMARY

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

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

Sewer Fund

	ACTUAL		PLAN	ESTIMATED	PLAN
	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	<u>1,906,847</u>	<u>1,823,815</u>	<u>2,532,049</u>	<u>2,532,049</u>	<u>3,219,899</u>
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	<u>1,352,746</u>	<u>1,373,047</u>	<u>1,594,810</u>	<u>1,606,604</u>	<u>2,494,232</u>
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)	<u>(31,981)</u>	<u>(25,203)</u>	<u>(42,809)</u>	<u>(42,809)</u>	<u>(292,645)</u>
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	<u>-</u>	<u>244,155</u>	<u>4,779,184</u>	<u>1,028,132</u>	<u>402,065</u>
Change in net position	<u>\$ 522,120</u>	<u>\$ 669,720</u>	<u>\$ 5,673,614</u>	<u>\$ 1,910,768</u>	<u>\$ 835,087</u>
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	<u>\$ 98,395</u>	<u>\$ (492,959)</u>	<u>\$ 1,201,482</u>	<u>\$ (184,042)</u>	<u>\$ (687,978)</u>

LTFP AND CIP

Long-Term Financial Plan (“LTFP”)

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

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

Priority	Execution in the LTFP
1 – Public Safety	The LTFP provides for the acquisition of space for increased Shelby County Sheriff’s presence in Lakeland and increased Neighborhood Watch programs.
2 – Economic Development	With a Board of Commissioners’ focus on the new Lakeland Gateway TIF, the LTFP will provide funds for land acquisition for redevelopment for civic and public use and establishing developer agreements in coordination with the Lakeland Industrial Development Board (“IDB”), and the Municipal Planning and Design Review Commission (“MPDRC”). This project is intended to better the amenities of Lakeland thus being a magnet for new families and businesses.
3 – Parks Improvements	The Capital Improvements Plan, a critical component of the LTFP, anticipates significant capital spending on parks and recreation facilities, including facility improvements at IH park, annual review of the parks 5 year master plan and completion of phase 2 of the MAAC.
4 – Enhance City Planning	The LTFP provides sufficient increases and appropriations in the General Government and Community Development functions of current expenditures, to meet this goal, the keys of which are the City’s comprehensive plan (“PULSE”) and updated land development regulations (“LDR”). Future residential or commercial development should adhere to the standards for city planning and protect the character of the scenic Highway 70 corridor.
5 – Road Maintenance	The LTFP provides funds for service-level improvements to create a manageable and sustainable roadway network using a tri-annual paving assessment, and tracking metrics to ensure adequate staffing and equipment for ongoing road maintenance. Capital projects presented herein, such as New Canada Road, as well as greatly increased planned annual paving expenditures, reflect this priority.

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

LTFP AND CIP (CONTINUED)

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

General Fund

	FY2024	FY2025	FY2026	FY2027	FY2028
GENERAL FUND					
PROJECTED REVENUES					
Property taxes	\$ 5,829,015	\$ 6,003,885	\$ 6,184,002	\$ 6,369,522	\$ 6,560,608
Local sales taxes	4,126,293	4,538,922	4,992,814	5,492,095	6,041,305
Intergovernmental	2,152,692	2,367,961	2,604,757	2,865,233	3,151,756
Licenses and permits	157,647	159,223	160,815	162,423	164,047
Charges for services	222,385	224,609	226,855	229,124	231,415
Interest income	223,000	225,230	227,482	229,757	232,055
Other income	15,000	15,150	15,302	15,455	15,610
Total projected revenues	12,726,032	13,534,980	14,412,027	15,363,609	16,396,796
PROJECTED CURRENT EXPENDITURES					
General government	(2,341,838)	(2,458,930)	(2,581,877)	(2,710,971)	(2,846,520)
Community development	(1,099,564)	(1,154,542)	(1,212,269)	(1,272,882)	(1,336,526)
Public works	(695,561)	(730,339)	(766,856)	(805,199)	(845,459)
Parks and recreation	(1,133,691)	(1,190,376)	(1,249,895)	(1,312,390)	(1,378,010)
Projected current expenditures	(5,270,654)	(5,534,187)	(5,810,897)	(6,101,442)	(6,406,515)
OPERATING TRANSFERS IN (OUT) TO LSS	(740,595)	(762,813)	(785,697)	(809,268)	(833,546)
PROJECTED CHANGE IN FUND BALANCE BEFORE CAPITAL AND DEBT ACTIVITIES	6,714,783	7,237,980	7,815,433	8,452,899	9,156,735
CAPITAL AND DEBT ACTIVITIES					
Capital outlays	(21,918,635)	(7,727,000)	(7,275,000)	(300,000)	-
Federal, state, and local grants - Capital related	5,240,000	5,660,000	5,660,000	-	-
Issuance of debt - USDA G.O. Bonds - New Canada Rd	-	-	5,000,000	-	-
Issuance of debt - Lakeland Gateway	14,500,000	-	-	-	-
Transfers out to SSA for capital and M&O	(1,866,910)	(903,909)	(908,104)	(912,509)	(897,134)
Transfers out to Debt Service for debt activities	(3,356,753)	(3,206,669)	(3,356,858)	(3,402,793)	(3,402,697)
Total capital and debt activities	(7,402,298)	(6,177,578)	(879,962)	(4,615,302)	(4,299,831)
PROJECTED NET CHANGE IN FUND BALANCE	(687,515)	1,060,402	6,935,471	3,837,597	4,856,904
PROJECTED BEGINNING FUND BALANCE	11,160,336	\$ 10,472,821	\$ 11,533,223	\$ 18,468,694	\$ 22,306,291
PROJECTED ENDING FUND BALANCE	\$ 10,472,821	\$ 11,533,223	\$ 18,468,694	\$ 22,306,291	\$ 27,163,195
5-YEAR INCREASE (DECREASE) IN FUND BALANCE	-	-	-	-	\$ 16,002,859
GENERAL FUND MINIMUM FUND BALANCE	\$ 4,281,508	\$ 4,483,745	\$ 4,703,007	\$ 4,940,902	\$ 5,199,199

Planning Notes

Projected Revenues –

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

Projected Current Expenditures –

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

Operating Transfers Out to LSS

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

LTFP AND CIP (CONTINUED)

Long-Term Financial Plan (“LTFP”) (Continued)

General Fund (Continued)

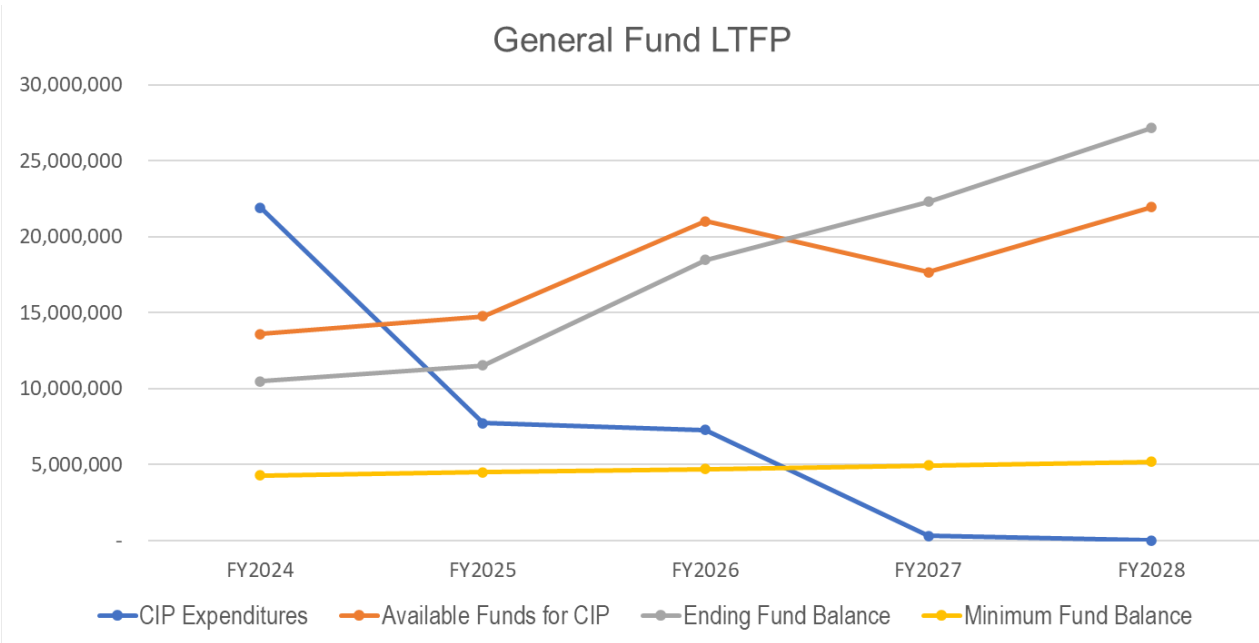
Planning Notes (Continued)

Capital and Debt Activities –

- Capital outlays are scheduled according to the [five-year CIP](#)
- Federal, state, and local grants – capital related are scheduled and projected based upon specific identification of capital projects for which grant funding is anticipated, including New Canada Road, City Hall ADA improvements, the transportation plan, Davies Plantation Road Bike and Pedestrian Improvements, and Lakeland athletic complex phase 2
- Issuance of debt anticipates the receipt of USDA Rural Development bonds for specific phase completion of New Canada Road, to fund the required local match portion of the grant-funded program and includes the planned issuance of debt to fund property construction and acquisition within the Lakeland Gateway
- Transfers are based on specific anticipated needs or receipts from other funds –
 - Transfers out to State Street Aid fund and Debt Service fund are to cover the cost of anticipated expenditures in the respective funds

Summary

For FY2024 Lakeland is taking on additional debt for the Gateway development. The usage of additional debt will allow the fund balance to remain above the required minimum fund balance, as illustrated below. “Available Funds for CIP” is calculated as beginning fund balance less required reserve plus grant and debt activities for capital and projected activities excluding capital.



LTFP AND CIP (CONTINUED)

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

LSS General Purpose School Fund

	FY2024	FY2025	FY2026	FY2027	FY2028
LSS GENERAL PURPOSE SCHOOL FUND					
PROJECTED REVENUES					
Property taxes	\$ 6,187,107	\$ 6,929,560	\$ 7,761,107	\$ 8,692,440	\$ 9,735,533
Local sales taxes	3,879,538	4,345,083	4,866,493	5,450,472	6,104,529
Intergovernmental	14,091,965	15,783,001	17,676,961	19,798,196	22,173,980
Charges for services	43,000	37,000	37,000	37,000	37,000
Interest income	4,500	4,545	4,590	4,636	4,682
Other income	55,000	50,000	50,000	50,000	50,000
Total projected revenues	24,261,110	27,149,189	30,396,151	34,032,744	38,105,724
PROJECTED CURRENT EXPENDITURES					
Education	(24,812,768)	(27,294,045)	(30,023,450)	(32,125,092)	(33,410,096)
Projected current expenditures	(24,812,768)	(27,294,045)	(30,023,450)	(32,125,092)	(33,410,096)
OPERATING TRANSFERS IN (OUT)	(2,923,195)	762,813	785,697	809,268	833,546
PROJECTED CHANGE IN FUND BALANCE BEFORE CAPITAL AND DEBT ACTIVITIES	(3,474,853)	617,957	1,158,398	2,716,920	5,529,174
CAPITAL AND DEBT ACTIVITIES					
Capital outlays	(164,400)	(168,510)	(172,723)	(177,041)	(181,467)
Total capital and debt activities	(164,400)	(168,510)	(172,723)	(177,041)	(181,467)
PROJECTED NET CHANGE IN FUND BALANCE	(3,639,253)	449,447	985,675	2,539,879	5,347,707
PROJECTED BEGINNING FUND BALANCE	5,791,048	2,151,795	2,601,242	3,586,917	6,126,796
PROJECTED ENDING FUND BALANCE	\$ 2,151,795	\$ 2,601,242	\$ 3,586,917	\$ 6,126,796	\$ 11,474,503
5-YEAR INCREASE (DECREASE) IN FUND BALANCE					\$ 5,683,455
LSS GENERAL PURPOSE SCHOOL FUND MINIMUM FUND BALANCE					
	\$ 749,315	\$ 823,877	\$ 905,885	\$ 969,064	\$ 1,007,747

Planning Notes

Projected Revenues –

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

Projected Current Expenditures –

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

Operating Transfers In (Out) –

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

Capital and Debt Activities –

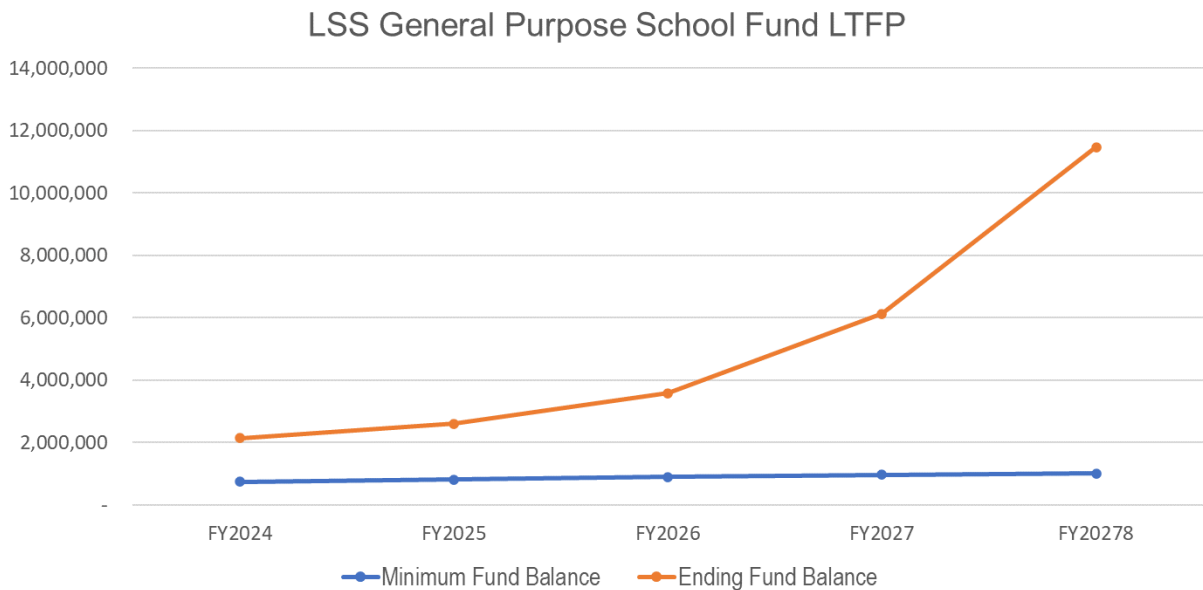
- Capital outlays in the LSS GPSF are accumulated small items of equipment and related capital consulting costs, and are anticipated to grow two and a half (2.5) percent annually

LTFP AND CIP (CONTINUED)

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

Summary

Although FY2024 and FY2025 will require significant use of [fund balance](#) (as noted in the linked section), State-mandated minimum fund balance will be maintained and recuperated fully by FY2028, as shown on the chart below.



LSS Federal Projects Fund

	FY2024	FY2025	FY2026	FY2027	FY2028
FEDERAL PROGRAMS FUND					
PROJECTED REVENUES					
Federal Grants	\$ 948,990	\$ 967,970	\$ 987,329	\$ 1,007,076	\$ 1,027,217
Total projected revenues	948,990	967,970	987,329	1,007,076	1,027,217
PROJECTED CURRENT EXPENDITURES					
Education	948,990	967,970	987,329	1,007,076	1,027,217
Projected current expenditures	948,990	967,970	987,329	1,007,076	1,027,217
PROJECTED NET CHANGE IN FUND BALANCE	-	-	-	-	-
PROJECTED BEGINNING FUND BALANCE	-	-	-	-	-
PROJECTED ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
5-YEAR INCREASE (DECREASE) IN FUND BALANCE				\$ -	-

Planning Notes

- Federal Grant Revenues are projected with a 2% yearly increase
- Expense / Reimbursement requests are projected with a 2% yearly increase

Summary

This Fund is a zero balance fund. These grants are all reimbursement based. LSS only receives revenue for what is spent and the two should wash for a net of \$0 ending fund balance.

LTFP AND CIP (CONTINUED)

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

LSS School Capital Projects Fund

	FY2024	FY2025	FY2026	FY2027	FY2028
LSS CAPITAL PROJECTS FUND					
PROJECTED REVENUES					
Federal, state, and local grants	\$ 550,000	\$ 600,000	\$ 650,000	\$ 650,000	\$ 650,000
Total projected revenues	<u>550,000</u>	<u>600,000</u>	<u>650,000</u>	<u>650,000</u>	<u>650,000</u>
OPERATING TRANSFERS IN (OUT)	<u>3,663,790</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
PROJECTED CHANGE IN FUND BALANCE BEFORE CAPITAL ACTIVITIES	4,213,790	600,000	650,000	650,000	650,000
CAPITAL ACTIVITIES					
Capital outlays	(7,000,000)	(600,000)	(650,000)	(650,000)	(650,000)
Total capital activities	<u>(7,000,000)</u>	<u>(600,000)</u>	<u>(650,000)</u>	<u>(650,000)</u>	<u>(650,000)</u>
PROJECTED NET CHANGE IN FUND BALANCE	(2,786,210)	-	-	-	-
PROJECTED BEGINNING FUND BALANCE	<u>2,786,210</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
PROJECTED ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
5-YEAR INCREASE (DECREASE) IN FUND BALANCE					<u>\$ (2,786,210)</u>

Planning Notes

Projected Revenues –

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

Operating Transfers In –

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

Capital Activities –

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

Summary

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

LTFP AND CIP (CONTINUED)

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

Debt Service Fund

	FY2024	FY2025	FY2026	FY2027	FY2028
DEBT SERVICE FUND					
PROJECTED DEBT SERVICE - PRINCIPAL					
TLDA Construction Loan	\$ (66,660)	\$ (67,932)	\$ (69,228)	\$ (70,548)	\$ (71,892)
2021 USDA Refunding	(248,731)	(254,017)	(259,414)	(264,926)	(270,556)
USDA G.O. Bond - New Canada Road	-	-	-	(52,617)	(54,722)
USDA G.O. Bond - LSS High School	(685,426)	(706,613)	(722,269)	(740,324)	(756,922)
USDA G. O. Bond - Principal - 2024 Gateway	(161,812)	(167,880)	(174,176)	(180,707)	(187,484)
Shelby County Settlement Liability	(55,498)	(55,777)	(56,328)	-	-
Total projected debt service - principal	(1,218,127)	(1,252,219)	(1,281,415)	(1,309,122)	(1,341,576)
PROJECTED DEBT SERVICE - INTEREST					
TLDA Construction Loan	(24,336)	(22,980)	(21,600)	(20,208)	(18,768)
2021 USDA Refunding	(304,139)	(298,853)	(293,456)	(287,944)	(282,314)
USDA G.O. Bond - New Canada Road	-	-	-	(200,000)	(197,895)
USDA G.O. Bond - LSS High School	(1,115,562)	(1,094,375)	(1,078,719)	(1,060,664)	(1,044,066)
USDA G. O. Bond - Interest - 2024 Gateway	(543,750)	(537,682)	(531,387)	(524,855)	(518,078)
Shelby County Settlement Liability	(839)	(560)	(281)	-	-
Total projected debt service - interest	(1,988,626)	(1,954,450)	(1,925,443)	(2,093,671)	(2,061,121)
PROJECTED FEES	(150,000)	-	(150,000)	-	-
TOTAL PROJECTED DEBT SERVICE EXPENDITURES	(3,356,753)	(3,206,669)	(3,356,858)	(3,402,793)	(3,402,697)
TRANSFER IN FROM GENERAL FUND	3,356,753	3,206,669	3,356,858	3,402,793	3,402,697
PROJECTED NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
5-YEAR INCREASE (DECREASE) IN FUND BALANCE					\$ -

Planning Notes

Debt Service –

- Principal and interest costs are projected based on existing amortization schedules for debt incurred
- Principal and interest costs are estimated, based upon currently known interest and term factors, for anticipated future debt issuances noted in the [General Fund LTFP](#) –
 - New Canada Road phased debt anticipates USDA Rural Development funding at 40-year terms and interest at 4 percent on \$5 million starting in 2027

Summary

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

LTFP AND CIP (CONTINUED)

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

Sewer Fund

	FY2024	FY2025	FY2026	FY2027	FY2028
SEWER FUND					
PROJECTED OPERATING REVENUES					
Charges for services	\$ 3,219,899	\$ 3,380,894	\$ 3,482,321	\$ 3,551,967	\$ 3,623,006
Total projected operating revenues	<u>3,219,899</u>	<u>3,380,894</u>	<u>3,482,321</u>	<u>3,551,967</u>	<u>3,623,006</u>
PROJECTED OPERATING EXPENDITURES					
Personnel costs	(738,432)	(775,354)	(814,122)	(854,828)	(897,569)
Sewer system administration	(1,245,800)	(1,308,090)	(1,373,495)	(1,442,170)	(1,514,279)
Depreciation expense	(510,000)	(1,023,705)	(1,023,705)	(1,023,705)	(1,023,705)
Total projected operating expenditures	<u>(2,494,232)</u>	<u>(3,107,149)</u>	<u>(3,211,322)</u>	<u>(3,320,703)</u>	<u>(3,435,553)</u>
OPERATING INCOME (LOSS)	<u>725,667</u>	<u>273,745</u>	<u>270,999</u>	<u>231,264</u>	<u>187,453</u>
NONOPERATING INCOME (EXPENSE)					
Interest income	12,500	12,625	12,751	12,879	13,008
Interest and fiscal charges	(305,145)	(458,709)	(618,959)	(568,712)	(542,315)
Total projected nonoperating income (expense)	<u>(292,645)</u>	<u>(446,084)</u>	<u>(606,208)</u>	<u>(555,833)</u>	<u>(529,307)</u>
CAPITAL GRANTS AND CONTRIBUTIONS	<u>402,065</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
PROJECTED CHANGE IN NET POSITION	<u>835,087</u>	<u>127,661</u>	<u>(35,209)</u>	<u>(24,569)</u>	<u>(41,854)</u>
PROJECTED BEGINNING NET POSITION	<u>15,419,222</u>	<u>16,254,309</u>	<u>16,381,970</u>	<u>16,346,761</u>	<u>16,322,192</u>
PROJECTED ENDING NET POSITION	<u>\$ 16,254,309</u>	<u>\$ 16,381,970</u>	<u>\$ 16,346,761</u>	<u>\$ 16,322,192</u>	<u>\$ 16,280,338</u>
5-YEAR INCREASE (DECREASE) IN NET POSITION					<u>\$ 861,116</u>

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

Planning Notes

Operating Revenues –

- A new Sewer fee was adopted effective June 1, 2023 with anticipated revenue increase of 40% percent for fiscal year 2024
- Sewer fees will be adjusted annually based on the Consumer Price Index, estimated at 5% annually

Operating Expenditures –

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

Nonoperating Income (Expense) –

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

Capital Grants and Contributions –

- FY2024 amount represents expected construction and donation of developer infrastructure for the Clear Creek Interceptor project
- FY2025 through FY2028 amounts are projected based upon the prior three years' average developer contributions

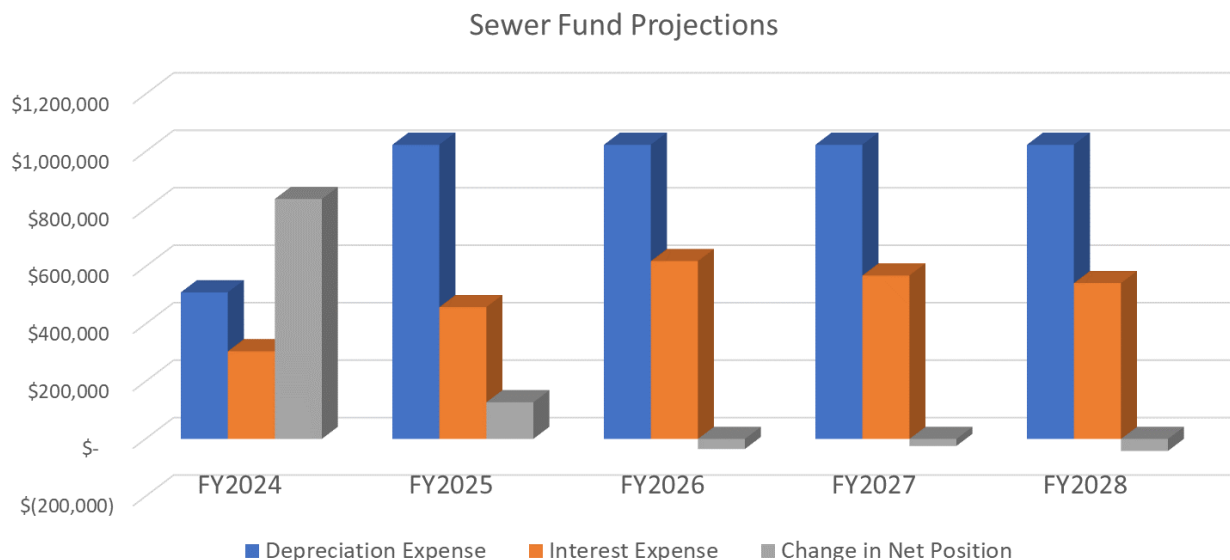
LTFP AND CIP (CONTINUED)

Long-Term Financial Plan (“LTFP”) (Continued) Sewer Fund (Continued)

Summary

While the five-year LTFP for the Sewer Fund demonstrates the solvency and sustainability of the enterprise fund, as the new interceptor projects are completed and depreciation expense and interest costs rise, the need for a revised sewer rate study becomes apparent for fiscal year 2026. Although net position at the end of fiscal year 2028 is strong, it should be noted that the majority of this net position represents the value of fixed assets rather than cash available to sustain operations.

The chart below demonstrates the growth in depreciation and interest expenses as the change in net position declines.



Capital Improvements Plan (“CIP”)

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

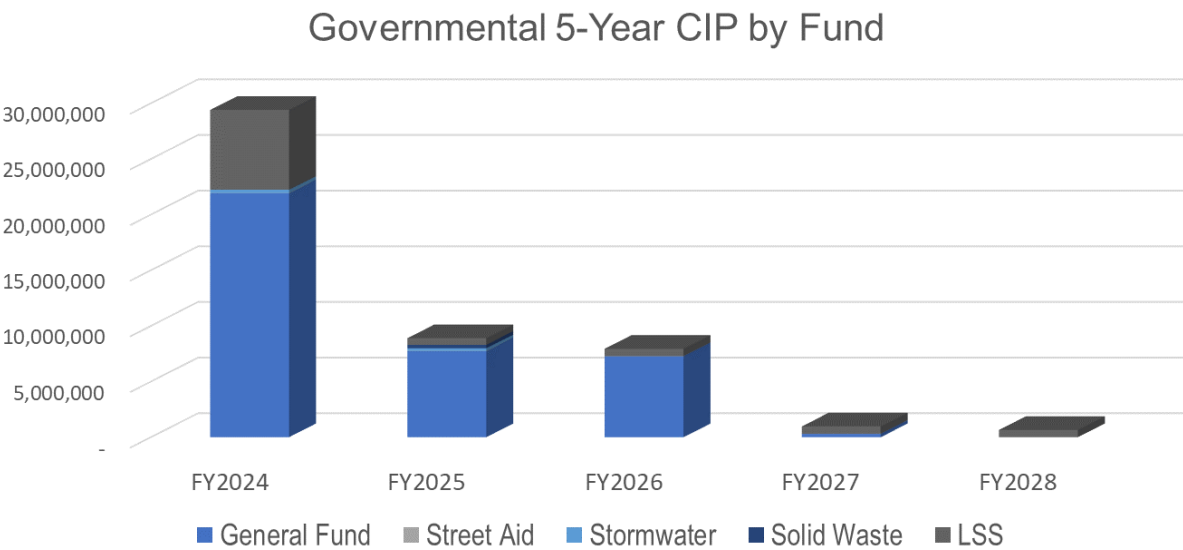
A capital expenditure is generally an expenditure of funds for the acquisition or construction of assets with a useful life in excess of one year. Capital expenditures for projects expected to exceed \$100,000 in funding must be included in the CIP; however, smaller projects, capital-related master planning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

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

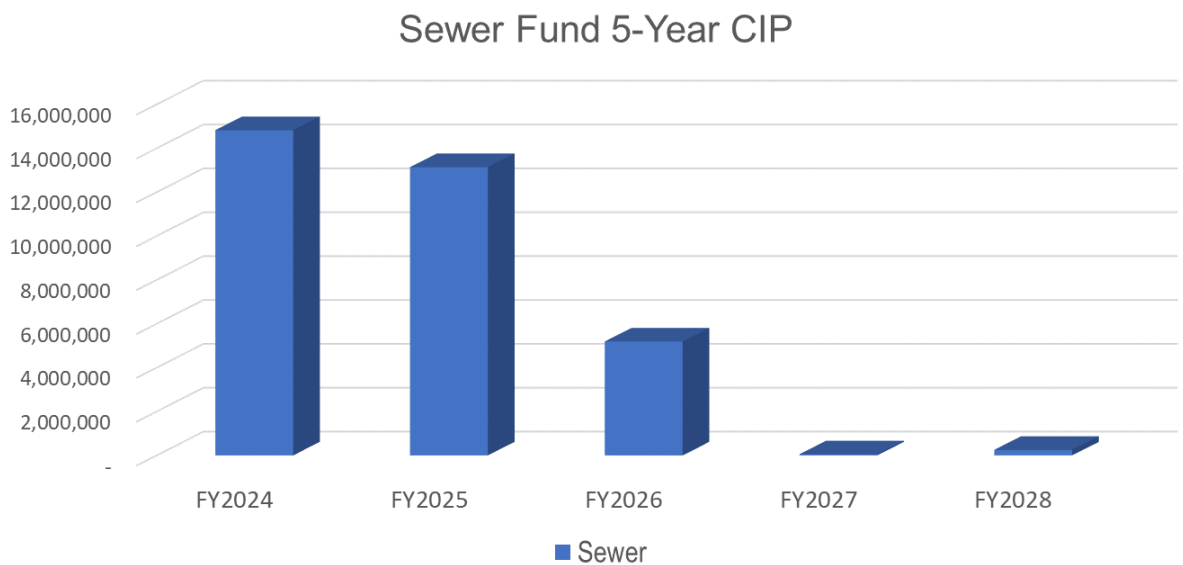
LTFP AND CIP (CONTINUED)

Capital Improvements Plan ("CIP") (Continued)

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



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



LTFP AND CIP (CONTINUED)

Capital Improvements Plan ("CIP") (Continued)

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

	FY2024	FY2025	FY2026	FY2027	FY2028
GENERAL FUND					
<u>General Government</u>					
City Hall ADA Improvements	\$ 60,000	\$ -	\$ -	\$ -	\$ -
Furniture and Fixtures	1,000	-	-	-	-
Community Center	11,000,000	-	-	-	-
Property Acquisitions	3,374,635	-	-	-	-
<u>Community Development</u>					
New Canada Road	6,050,000	6,050,000	6,050,000	-	-
Davies Plantation Road Improvements	375,000	1,025,000	1,025,000	-	-
Transportation Plan (non-capital asset planning document)	85,000	-	-	-	-
Furniture and Fixtures	1,000	-	-	-	-
<u>Public Works</u>					
Asphalt Hot Box	-	50,000	-	-	-
Excavator	-	52,000	-	-	-
Furniture and Fixtures	2,000	-	-	-	-
<u>Parks and Recreation</u>					
Lakeland Athletic Complex	570,000	-	-	-	-
IH Pavilion and Access Road	-	550,000	-	-	-
IH Park Restroom Facilities	250,000	-	-	-	-
IH Park Inclusive Play Structure	-	-	-	300,000	-
City Hall Playground Structure	-	-	200,000	-	-
Other improvements	150,000	-	-	-	-
GENERAL FUND TOTAL	21,918,635	7,727,000	7,275,000	300,000	-
STREET AID					
Street Lighting	20,000	20,000	20,000	20,000	-
STREET AID TOTAL	20,000	20,000	20,000	20,000	-
STORMWATER					
Canabridge Cove Pipe Lining	-	250,000	-	-	-
Oliver Creek Bank Stabilization	300,000	-	-	-	-
STORMWATER TOTAL	300,000	250,000	-	-	-
SOLID WASTE					
Street Sweeper	-	300,000	-	-	-
SOLID WASTE TOTAL	-	300,000	-	-	-
LAKELAND SCHOOL SYSTEMS					
Building Improvements	50,000	600,000	650,000	650,000	650,000
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	-	-	-	-
LSS CAPITAL PROJECTS TOTAL	7,164,400	600,000	650,000	650,000	650,000
GOVERNMENTAL FUNDS TOTAL CIP	29,403,035	8,897,000	7,945,000	970,000	650,000
STREET AID ANNUAL PAVING (M&O Expenditure)	1,967,261	800,000	800,000	800,000	800,000
GOVERNMENTAL FUNDS TOTAL	\$ 31,370,296	\$ 9,697,000	\$ 8,745,000	\$ 1,770,000	\$ 1,450,000

LTFP AND CIP (CONTINUED)

Capital Improvements Plan ("CIP") (Continued)

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

	FY2024	FY2025	FY2026	FY2027	FY2028
GOVERNMENTAL FUNDS TOTAL CAPITAL AND M&O	<u>\$ 31,370,296</u>	<u>\$ 9,697,000</u>	<u>\$ 8,745,000</u>	<u>\$ 1,770,000</u>	<u>\$ 1,450,000</u>
CIP FUNDING SOURCES					
Federal, state, and local grants	\$ 5,240,000	\$ 5,660,000	\$ 5,660,000	\$ -	\$ -
General Fund general governmental revenues	1,458,635	2,117,000	1,665,000	300,000	-
General Fund transfers to SSA Fund	1,987,261	820,000	820,000	820,000	800,000
General Fund debt issuance	14,500,000	-	-	-	-
General Fund fund balance	720,000	-	-	-	-
Stormwater user fees and fund balance	300,000	250,000	-	-	-
Solid Waste user fees and fund balance	-	300,000	-	-	-
LSS GPSF revenues and fund balance	3,828,190	-	-	-	-
LSS Capital Projects Fund local grants	550,000	550,000	600,000	650,000	650,000
LSS Capital Projects Fund fund balance	2,786,210	-	-	-	-
TOTAL CIP FUNDING SOURCES	<u>\$ 31,370,296</u>	<u>\$ 9,697,000</u>	<u>\$ 8,745,000</u>	<u>\$ 1,770,000</u>	<u>\$ 1,450,000</u>

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

	FY2024	FY2025	FY2026	FY2027	FY2028
SEWER CIP					
Clear Creek Interceptor	\$ 13,827,494	\$ 8,139,754	\$ -	\$ -	\$ -
Oliver Creek Interceptor	500,000	5,000,000	5,000,000	-	-
Light Equipment	35,000	-	40,000	-	-
Heavy Equipment	60,000	-	-	50,000	-
Plant Water Service Design	50,000	-	-	-	-
Sewer Line Improvements	150,000	-	150,000	-	-
Lift Station Improvements	200,000	-	-	-	-
WWTP Sludge Dumpster Cover	-	-	-	-	250,000
SEWER CIP TOTAL	<u>\$ 14,822,494</u>	<u>\$ 13,139,754</u>	<u>\$ 5,190,000</u>	<u>\$ 50,000</u>	<u>\$ 250,000</u>
SEWER CIP FUNDING					
Issuance of Debt	\$ 13,827,494	\$ 8,139,754	\$ 5,000,000	\$ -	\$ -
ARPA SLFRF Grant Revenues	-	-	-	-	-
User Fees and Reserves	995,000	5,000,000	190,000	50,000	250,000
SEWER CIP FUNDING TOTAL	<u>\$ 14,822,494</u>	<u>\$ 13,139,754</u>	<u>\$ 5,190,000</u>	<u>\$ 50,000</u>	<u>\$ 250,000</u>

LTFP AND CIP (CONTINUED)

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

Community Center

Description – Lakeland plans to build a community center in the new Gateway TIF development area to increase amenities for the citizens. The center would include exercise facilities, water park/pool, athletic field areas, and meeting space.

Community Center	\$ 11,000,000
<u>Funding Sources:</u>	
Issuance of Debt	\$ 11,000,000

Future Operating Budget Impact – Utilities and maintenance is estimated to be \$275K annually.

Gateway Property Acquisitions

Description – Gateway Property Acquisitions capital project represents the estimated future investment in properties planned to be acquired for redevelopment within the Lakeland Gateway.

Gateway Property Acquisitions	\$ 3,374,635
<u>Funding Sources:</u>	
Issuance of Debt	\$ 3,374,635

Future Operating Budget Impact – Projected fees related to debt issuance is \$150K in fiscal year 2024 and \$150K in fiscal year 2026.

New Canada Road

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

New Canada Road 5-year expenditures	\$ 18,150,000
<u>Funding Sources:</u>	
Federal, state, and local grants	\$ 14,520,000
Debt proceeds (USDA Rural Development bonds)	3,630,000
General Fund fund balance	-
	<u>\$ 18,150,000</u>

Future Operating Budget Impact – The new roadway will require regular maintenance, mowing and vegetation control. After 5 years of installation the City may expect to replace pavement markings and perform some asphalt patching and curb and gutter repair. In the future the road surface will require full asphalt mill and overlay. Beginning 6 years after construction, maintenance costs are estimated at \$500K annually.

Davies Plantation Road Improvements

Description – The Davies Plantation Road Improvements project includes the installation of sidewalks and on-street bike lanes within the existing right of way.

Davies Plantation Road Improvements	\$ 2,425,000
<u>Funding Sources:</u>	
Federal, state, and local grants	\$ 2,425,000

Future Operating Budget Impact – Five years after construction, it is anticipated that repairs and maintenance expenses related to the sidewalk and bike lanes will be approximately \$15K annually.

LTFP AND CIP (CONTINUED)

Capital Improvements Plan ("CIP") (Continued)

Significant Non-recurring Capital Projects (Continued)

Lakeland Athletic Complex

Description – Design and engineering began in 2023 and will be complete in fiscal 2024. Concurrently, work is being done with MLGW to bring power to the site in 2024, with the fields being illuminated shortly thereafter. Construction is expected to begin no earlier than fiscal 2025 adding additional recreational and athletic facilities in the City of Lakeland.

Lakeland Athletic Complex:

Design & Engineering	\$ 170,000
Field Lighting	400,000
	<u>\$ 570,000</u>

Funding Sources:

General Fund - fund balance	\$ 570,000
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Future Operating Budget Impact – Beginning in FY2025 it is expected that maintenance and repair of the facility will cost approximately \$60K annually.

IH Pavilion and Access Road

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

IH Pavilion and Access Road 5-year expenditures	\$ 550,000
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Funding Sources:

General Fund general governmental revenues and fund balance	\$ 550,000
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Future Operating Budget Impact – Annual operating budget impact is anticipated to be \$5K annually.

IH Park Restroom Facilities

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

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

General Fund general governmental revenues and fund balance	\$ 250,000
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Future Operating Budget Impact – Future Budget impact will include the additional labor to clean and service the facilities, as well as the reduction of the portable units that are leased at this time. Net additional annual cost anticipated to be \$5K annually.

IH Park Inclusive Play Structure

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

IH Park Inclusive Play Structure	\$ 300,000
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Funding Sources:

General Fund general governmental revenues and fund balance	\$ 300,000
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Future Operating Budget Impact – Future budget impacts would be related to any inspections of the equipment as well as necessary repairs, anticipated to be \$5K-\$10K annually.

LTFP AND CIP (CONTINUED)

Capital Improvements Plan ("CIP") (Continued)

Significant Non-recurring Capital Projects (Continued)

City Hall Playground Structure

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

City Hall Playground Structure \$ 200,000

Funding Sources:

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

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

Canabridge Cove Pipe Lining

Description – Project consists of lining the existing stormwater pipe with cured in place pipe lining on Canabridge Cove, thereby extending the useful life of the system.

Canabridge Cove Pipe Lining \$ 250,000

Funding Sources:

Stormwater user fees and fund balance \$ 250,000

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

Oliver Creek Bank Stabilization

Description – Project includes installing a vegetated revetment system to restore the bank and prevent further erosion and headcutting on Oliver Creek

Oliver Creek Stabilization \$ 300,000

Funding Sources:

Stormwater fees and fund balance \$ 300,000

Future Operating Budget Impact – Other than the cost of the project, the future budgetary impact will be minimal as the product has a 75 year life cycle.

Street Sweeper

Description – The purchase of a street sweeper is planned for FY2025 for use in the Solid Waste fund to aid in the removal of street debris and improve drainage system functions.

Street Sweeper \$ 300,000

Funding Sources:

Solid Waste user fees and fund balance \$ 300,000

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

LSS Building Improvements

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

Building Improvements \$ 2,600,000

Funding Sources:

LSS Capital Projects Fund local grants \$ 2,600,000

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

LTFP AND CIP (CONTINUED)

Capital Improvements Plan ("CIP") (Continued)

Significant Non-recurring Capital Projects (Continued)

Extension of Highway 70

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

Extension of Highway 70	\$ 3,000,000
<u>Funding Sources:</u>	
LSS GPSF revenues and fund balance	\$ 3,000,000

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

Expansion of Soccer Field

Description – High School soccer field expansion in fiscal 2024. This project widens the on-campus soccer field at LPS to 65 yards, and relocates impacted drainage structures, qualifying the field to host post-season play under TSSAA rules.

LSS Soccer Field Expansion	\$ 200,000
<u>Funding Sources:</u>	
LSS GPSF revenues and fund balance	\$ 200,000

Future Operating Budget Impact – Future operating budget impact is expected to be minimal, to LSS; and about \$10K annually for field maintenance.

Bus Loop / Annex Rd

Description – This capital project funds the construction of a paved bus drop off and parking loop at LPS.

Extension of Highway 70	\$ 250,000
<u>Funding Sources:</u>	
LSS GPSF revenues and fund balance	\$ 250,000

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

LSS Central Office

Description – LSS plans the construction of a new central office facility to include land acquisition, planning, and construction. This capital project captures the current estimated project costs for the five-year CIP.

Lakeland School Central Office	\$ 3,500,000
<u>Funding Sources:</u>	
LSS GPSF revenues and fund balance	\$ 3,500,000

Future Operating Budget Impact – Annual repair and maintenance costs are anticipated to be \$125K annually.

Clear Creek Interceptor

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

Clear Creek Interceptor	\$ 21,967,248
<u>Funding Sources:</u>	
Issuance of Debt	\$ 21,967,248

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

Oliver Creek Interceptor

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

Oliver Creek Interceptor	\$ 10,500,000
<u>Funding Sources:</u>	
Issuance of Debt	\$ 10,500,000

Future Operating Budget Impact – Annual Sewer Fund depreciation expense will increase \$188K annually upon completion, which is contemplated in the LTFP. Interest expense on related debt will increase approximately \$80K annually. Repair and maintenance costs are contemplated in the five percent annual increase in the sewer system administration.

LTFP AND CIP (CONTINUED)

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

WWTP Sludge Dumpster Cover

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

WWTP Sludge Dumpster Cover	\$	250,000
<u>Funding Sources:</u>		
Sewer user fees and reserves	\$	250,000

Future Operating Budget Impact – Project is a preventive measure to extend the equipment life; annual ongoing budget impact is minimal.

PERSONNEL MANAGEMENT

Personnel Management Plan

City staffing levels for fiscal year 2024 are expected to remain relatively stable as compared to prior periods. Explanation of changes are in each section below. Organizational roles included in each function are described in the [Department or Function Relationship](#) section of this Annual Budget. Refer to the table for FTEs by Fund and Function for the most recent fiscal year, estimates for the current fiscal year, and budgeted levels for fiscal year 2024.

General Government 9.8 FTE's

Increase of 1.2 FTE compared to FY2023 is due to the reallocation of staff. These changes allow for support service enhancements with the City's functional support of all other departments and functions.

Community Development 6.3 FTE's

Decrease of 1.3 FTE's due to reallocation of staff. This staffing supports the City's economic development and infrastructure goals outlined in the [Strategic Plan](#).

Public Works 22.7 FTE's

The change in total FTEs from 21.8 in FY2023 to 22.7 in FY2024 is related to the filling of a vacant technician position, and the expected use for all 12 months of allocated positions.

Parks and Recreation 7.0 FTE's

No change in FTE from FY2023.

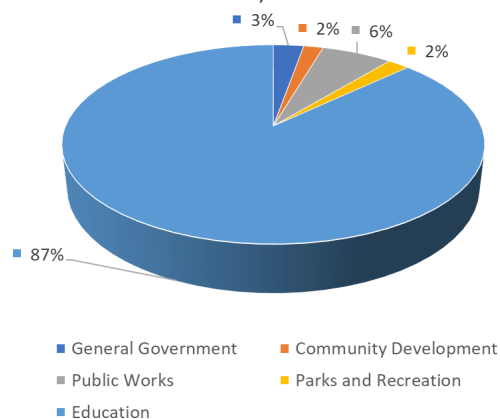
Education 307.0 FTE's

Changes for fiscal year 2024 primarily relate to the addition of staff to support the opening of the next (10th) grade at Lakeland Preparatory School and increased support staff.

FTE's by Fund and Function

	ACTUAL FY2021-2022	ESTIMATED FY2022-2023	BUDGET FY2023-2024
CITY FUNDS			
General Fund			
General government	8.4	8.6	9.8
Community development	7.4	7.6	6.3
Public works	8.5	7.3	8.2
Parks and recreation	6.2	7.0	7.0
Total General Fund	30.5	30.5	31.3
State Street Aid Fund			
Public works	4.0	3.7	3.7
Stormwater Fund			
Public works	0.8	0.8	0.8
Solid Waste Fund			
Public works	2.2	1.5	1.5
Sewer Fund			
Public works	7.0	8.5	8.5
TOTAL CITY FUNDS	44.5	45.0	45.8
LSS FUNDS			
General Purpose School Fund			
Education	208.0	234.0	284.0
Federal Projects Fund			
Education	14.0	9.0	7.0
Nutrition Fund			
Education	8.0	10.0	11.0
Discretionary Grants Fund			
Education	1.0	1.0	-
LEAP Fund			
Education	6.0	6.0	5.0
TOTAL LSS FUNDS	237.0	260.0	307.0
TOTAL FTE'S	281.5	305.0	352.8

FY 2024
FTE's by Function



PERSONNEL MANAGEMENT (CONTINUED)

Authorized Pay Plan – City Employees

City employees are assigned a pay band based upon their job title and duties, as determined in accordance with the City's compensation policy and set by the City Manager. The pay bands for fiscal year 2024 are listed below, and amounts presented are annual equivalent full-time salaries. No employees are currently assigned in pay bands less than four (4) or greater than sixteen (16).

PAY BAND	PAY BAND MINIMUM	PAY BAND MIDPOINT	PAY BAND MAXIMUM
4	\$ 33,590	\$ 39,518	\$ 45,445
5	\$ 37,329	\$ 43,916	\$ 50,504
6	\$ 41,461	\$ 48,778	\$ 56,095
7	\$ 46,066	\$ 54,195	\$ 62,324
8	\$ 51,593	\$ 60,698	\$ 69,803
9	\$ 56,869	\$ 66,905	\$ 76,940
10	\$ 63,186	\$ 74,336	\$ 85,486
11	\$ 70,191	\$ 82,577	\$ 94,964
12	\$ 77,983	\$ 91,745	\$ 105,507
13	\$ 86,642	\$ 101,931	\$ 117,221
14	\$ 96,264	\$ 113,252	\$ 130,240
15	\$ 106,949	\$ 125,822	\$ 144,696
16	\$ 118,815	\$ 139,782	\$ 160,749

Authorized Pay Plan – LSS Employees

A more detailed breakdown of the LSS employees by Department, and the lowest and highest salary range for fiscal year 2024, are listed below. Due to the competitive nature of school / teacher recruitment, individual positions are not listed.

Lakeland School System FY 23-24 FTE's by Department

Department	FTE
Regular Instruction	176
Special Education Instruction	40
Other Student Services	1
Health Services	8
Other Student Support	11
Regular Instruction Support	5.5
Special Instruction Support	7.5
Technology	3
Office of the Superintendent	2
Office of the Principals	17
Fiscal Services	2
Human Resources	2
Operation of Plant	17
Maintenance of Plant	1
School Nutrition	11
LEAP	3
Total	307

FY 23-24 Salary Range

Lowest - Highest Salary
\$18,365 - \$168,924

GENERAL FUND

		ACTUAL		ORIG.			BUDGET
		FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2022-2023	FY2023-2024
REVENUES							
Property Taxes							
110 R 31111 000 000 000000 000	Real Property Taxes (Current)	\$ 3,615,216	\$ 3,562,304	\$ 3,647,615	\$ 3,647,615	\$ 4,517,447	
110 R 31112 000 000 000000 000	Personal Property Taxes (Current)	34,113	35,095	52,943	52,943	55,358	
110 R 31113 000 000 000000 000	Property Tax - Schools	562,388	670,294	706,370	706,370	733,478	
110 R 31114 000 000 000000 000	Utility Tax (TPSC)	17,385	16,665	8,541	8,541	8,797	
110 R 31115 000 000 000000 000	School Property Tax Reserves	374,939	446,863	471,135	471,135	488,598	
110 R 31116 000 000 000000 000	Delinquent Property Tax	31,228	(2,648)	13,499	13,499	13,766	
110 R 31117 000 000 000000 000	Property Tax Penalty & Interest	13,458	11,571	11,346	11,346	11,571	
110 R 31118 000 000 000000 000	Special Property Tax - School	-	-	-	-	-	
Total property taxes		4,648,727	4,740,144	4,911,449	4,911,449	5,829,015	
Local Sales Taxes							
110 R 31600 000 000 000000 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 000000 000	Local Sales Tax - Schools	567,715	689,570	749,212	768,161	1,072,448	
110 R 31700 000 000 000000 000	Wholesaler Beer Taxes	113,475	121,685	130,941	130,941	142,047	
110 R 31720 000 000 000000 000	Wholesale Liquor Tax	4,464	4,174	5,893	5,893	5,834	
110 R 31800 000 000 000000 000	Business Taxes	113,536	140,432	153,450	153,450	158,173	
110 R 31801 000 000 000000 000	Telecom Sales City	5,412	5,345	4,771	4,771	5,261	
110 R 31802 000 000 000000 000	Sports Betting Taxes	7,198	13,982	6,000	6,000	12,000	
110 R 31912 000 000 000000 000	Cable Franchise (5%)	141,043	140,680	135,179	135,179	130,674	
110 R 31920 000 000 000000 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 000000 000	TVA Pymt in Lieu of Taxes	267,643	257,889	325,000	325,000	275,000	
110 R 33510 000 000 000000 000	State Sales Tax	1,318,779	1,572,882	1,819,313	1,819,313	1,851,492	
110 R 33520 000 000 000000 000	State Income Tax (Hall)	62,071	3,623	-	-	-	
110 R 33530 000 000 000000 000	TN Beer Tax	5,885	-	5,000	5,000	-	
110 R 33540 000 000 000000 000	TN Mixed Drink Tax	383	1,125	-	-	1,200	
110 R 33552 000 000 000000 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 000000 000	Beer Licenses	1,750	1,700	1,500	1,500	1,500	
110 R 32600 000 000 000000 000	Warning Siren Fees	3,222	3,300	3,900	3,900	2,300	
110 R 32608 000 000 000000 000	Certificate Of Occupancy	6,000	4,150	4,500	4,500	4,500	
110 R 32610 000 000 000000 000	Building Permit Fee	173,090	98,939	110,000	110,000	75,000	
110 R 32611 000 000 000000 000	Insp/Engineer Review Fees	61,651	59,150	47,300	47,300	28,100	
110 R 32612 000 000 000000 000	BOA Appeals	3,296	400	1,000	1,000	1,000	
110 R 32613 000 000 000000 000	Plat/Site Plan Review Fees	7,527	3,092	8,000	8,000	4,000	
110 R 32614 000 000 000000 000	Drainage Control Fee	32,224	33,000	23,000	23,000	7,000	
110 R 32615 000 000 000000 000	Park Improvement Fees	6,637	5,700	7,800	7,800	4,600	
110 R 32616 000 000 000000 000	Cell Tower Fee	-	4,000	2,000	2,000	1,000	
110 R 32617 000 000 000000 000	Admin Fees For Developments	15,212	20,550	7,900	7,900	4,700	
110 R 32690 000 000 000000 000	Natural Resource Inventory	706	1,073	5,223	5,223	3,240	
110 R 32691 000 000 000000 000	Tree Removal Fee	2,370	3,421	20,193	20,193	1,257	
110 R 32692 000 000 000000 000	GIS Mapping Fees	15,876	12,050	4,050	4,050	2,450	
110 R 32700 000 000 000000 000	Fence Permit	2,240	1,610	1,000	1,000	1,500	
110 R 32701 000 000 000000 000	Sign Permit	2,020	4,520	1,600	1,600	2,000	
110 R 32702 000 000 000000 000	Land Disturbance Permit	6,440	7,935	4,500	4,500	4,500	
110 R 32703 000 000 000000 000	Accessory Permits	5,644	3,090	3,500	3,500	3,500	
110 R 32706 000 000 000000 000	Misc Permits	1,409	1,840	1,600	1,600	2,000	
110 R 32707 000 000 000000 000	Street Disturbance Permit	520	1,325	500	500	500	
110 R 32710 000 000 000000 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 000000 000	Code Enforcement Charges	310	-	-	-	-	
110 R 34312 000 000 000000 000	Payment In Lieu Roads	54,537	-	-	-	-	
110 R 34725 000 000 000000 000	Concessions	-	-	2,000	2,000	2,000	
110 R 34739 000 000 000000 000	Club House Rental Fee	14,175	32,335	30,000	30,000	30,000	
110 R 34740 000 000 000000 000	Parks & Rec Rental Fee	1,403	2,175	2,000	2,000	2,000	
110 R 34741 000 000 000000 000	Developer Fees For Parkland	46,528	45,379	47,282	47,282	27,885	
110 R 34742 000 000 000000 000	Soccer Recreation Fees	9,861	3,275	5,000	5,000	5,000	
110 R 34743 000 000 000000 000	Youth Baseball Fees	10,295	11,042	10,000	10,000	13,000	
110 R 34744 000 000 000000 000	Youth Basketball Fees	19,345	31,335	40,000	40,000	40,000	
110 R 34746 000 000 000000 000	Adult Flag Football	-	1,580	10,000	10,000	10,000	

GENERAL FUND (CONTINUED)

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2020-2021	FY2021-2022	BUDGET FY2022-2023	FY2022-2023	FY2023-2024
REVENUES (Continued)						
Charges for Services (Continued)						
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
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 Zadio 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	17,966,032
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	-

GENERAL FUND (CONTINUED)

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2020-2021	FY2021-2022	BUDGET	FY2022-2023	FY2023-2024
				FY2022-2023	FY2022-2023	FY2023-2024
EXPENDITURES (Continued)						
General Government Expenditures (Continued)						
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
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 Equip/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

GENERAL FUND (CONTINUED)

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2020-2021	FY2021-2022	BUDGET	FY2022-2023	FY2023-2024
EXPENDITURES (Continued)						
General Government Expenditures (Continued)						
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
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	-	-	-	-

GENERAL FUND (CONTINUED)

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2020-2021	FY2021-2022	BUDGET FY2022-2023	FY2022-2023	FY2023-2024
EXPENDITURES (Continued)						
Community Development Expenditures (Continued)						
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
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

GENERAL FUND (CONTINUED)

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2020-2021	FY2021-2022	BUDGET FY2022-2023	FY2022-2023	FY2023-2024
EXPENDITURES (Continued)						
Public Works Expenditures (Continued)						
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
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 Improve	-	-	-	-	-
110 E 43000 949 000 00000 000	PW - Sirens & Installation	2,772	2,663	7,500	13,500	7,500
Total public works expenditures		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	-	-	-

GENERAL FUND (CONTINUED)

		ACTUAL		ORIG.			
		FY2020-2021	FY2021-2022	BUDGET	ESTIMATED	BUDGET	
				FY2022-2023	FY2022-2023	FY2023-2024	
EXPENDITURES (Continued)							
Parks and Recreation Expenditures (Continued)							
110 E 44400 464 000 00000 000	REC - Youth Basketball Expense	\$ 19,604.00	\$ 24,130.00	\$ -	\$ 855.00	\$ -	
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	
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	14,374,635	
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	

GENERAL FUND (CONTINUED)

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2020-2021	FY2021-2022	BUDGET FY2022-2023	FY2022-2023	FY2023-2024
EXPENDITURES (Continued)						
Capital Outlays (Continued)						
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	21,918,635
Total expenditures		5,296,781	12,304,603	22,367,032	13,852,182	27,189,289
Excess (deficiency) of revenues over (under) expenditures						
		5,437,106	3,818,634	1,619,783	5,777,185	(9,223,257)
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	-	-	14,500,000
Transfers In						
110 R 36968 000 000 00000 000	OFS - Transfer In from LSS	700,000	700,000	700,000	700,000	-
Transfers Out						
110 E 51621 765 000 00000 000	Operating Trans To State Street	(1,574,617)	(3,184,556)	(1,971,747)	(1,971,747)	(1,866,910)
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)	(3,356,753)
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)	8,535,742
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

LSS GENERAL PURPOSE SCHOOL FUND

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2020-2021	FY2021-2022	BUDGET 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 A	-	-	-	-	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

LSS GENERAL PURPOSE SCHOOL FUND

(CONTINUED)

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2020-2021	FY2021-2022	BUDGET FY2022-2023	FY2022-2023	FY2023-2024
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
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	-	-	-
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

LSS GENERAL PURPOSE SCHOOL FUND

(CONTINUED)

		ACTUAL		ORIG.			
				BUDGET	ESTIMATED	BUDGET	
		FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024	
EXPENDITURES (Continued)							
Education Expenditures (Continued)							
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	
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	

LSS GENERAL PURPOSE SCHOOL FUND

(CONTINUED)

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2020-2021	FY2021-2022	BUDGET FY2022-2023	FY2022-2023	FY2023-2024
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
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 03000 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
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	-

LSS GENERAL PURPOSE SCHOOL FUND

(CONTINUED)

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2020-2021	FY2021-2022	BUDGET FY2022-2023	FY2022-2023	FY2023-2024
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
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
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

LSS GENERAL PURPOSE SCHOOL FUND

(CONTINUED)

	ACTUAL		ORIG.	ESTIMATED	BUDGET
	FY2020-2021	FY2021-2022	BUDGET FY2022-2023	FY2022-2023	FY2023-2024
EXPENDITURES (Continued)					
Education Expenditures (Continued)					
141 E 72130 206 330 02000 000	Life Insurance	\$ 414	\$ 402	\$ 700	\$ 1,000
141 E 72130 206 330 03000 000	Life Insurance	-	-	700	1,000
141 E 72130 207 330 00116 000	Medical Insurance	18,833	18,638	19,000	10,000
141 E 72130 207 330 01000 000	Medical Insurance	6,856	6,856	10,500	10,000
141 E 72130 207 330 02000 000	Medical Insurance	11,977	28,684	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	1,534
141 E 72130 212 330 01000 000	Employer Medicare	1,875	2,162	2,500	3,577
141 E 72130 212 330 02000 000	Employer Medicare	1,918	1,697	2,100	2,468
141 E 72130 212 330 03000 000	Employer Medicare	-	-	1,300	1,685
141 E 72130 212 901 00116 000	Medicare	56	167	112	-
141 E 72130 212 902 02000 000	Medicare	65	195	130	-
141 E 72130 212 903 00116 000	Medicare	9	27	18	-
141 E 72130 217 330 00116 000	SRT Rate	1,900	2,022	2,500	2,500
141 E 72130 217 330 01000 000	SRT Rate	-	-	-	2,500
141 E 72130 322 330 00116 000	Evaluation & Testing	5,100	-	6,000	6,000
141 E 72130 322 330 02000 000	Evaluation & Testing	300	-	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
141 E 72130 499 330 02000 000	Other Supplies & Materials	9	1,360	3,500	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
141 E 72130 524 330 02000 000	In-Service/Staff Development	480	1,055	2,500	2,500
141 E 72130 524 330 03000 000	In-Service/Staff Development	-	-	1,500	2,500
141 E 72130 790 330 00116 000	Other Equipment	223	-	1,000	1,500
141 E 72130 790 330 02000 000	Other Equipment	223	498	1,000	1,500
141 E 72130 790 330 03000 000	Other Equipment	-	-	1,000	1,500
141 E 72210 105 335 01000 000	Supervisor/Director	63,789	148,285	215,000	183,610
141 E 72210 117 335 00116 000	Carrer Ladder	1,000	1,000	1,000	1,000
141 E 72210 129 335 00116 000	Librarian(s)	66,352	67,679	70,000	71,104
141 E 72210 129 335 02000 000	Librarian(s)	54,650	45,239	59,000	62,738
141 E 72210 189 335 00116 000	Other Salaries & Wages	82,607	84,159	86,000	80,875
141 E 72210 189 335 02000 000	Other Salaries & Wages	68,294	17,685	80,000	80,875
141 E 72210 196 335 01000 000	In-Service Training	-	-	2,000	-
141 E 72210 201 335 00116 000	Social Security	9,019	9,228	10,000	5,076
141 E 72210 201 335 01000 000	Social Security	3,963	8,845	14,000	11,384
141 E 72210 201 335 02000 000	Social Security	6,911	3,485	9,000	8,904
141 E 72210 204 335 00116 000	State Retirement	15,363	15,742	15,000	13,768
141 E 72210 204 335 01000 000	State Retirement	6,543	15,273	19,000	16,525
141 E 72210 204 335 02000 000	State Retirement	10,833	4,993	13,000	12,925
141 E 72210 206 335 00116 000	Life Insurance	438	443	800	1,000
141 E 72210 206 335 01000 000	Life Insurance	197	469	800	1,000
141 E 72210 206 335 02000 000	Life Insurance	360	184	800	1,000
141 E 72210 207 335 00116 000	Medical Insurance	13,712	13,712	18,000	25,000
141 E 72210 207 335 01000 000	Medical Insurance	-	9,581	18,000	20,000
141 E 72210 207 335 02000 000	Medical Insurance	23,564	13,349	30,000	30,000
141 E 72210 212 335 00116 000	Employer Medicare	2,109	2,158	2,500	2,218
141 E 72210 212 335 01000 000	Employer Medicare	927	2,069	3,000	2,662
141 E 72210 212 335 02000 000	Employer Medicare	1,616	815	2,200	2,082
141 E 72210 217 335 02000 000	SRT Rate	1,083	900	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
141 E 72210 432 335 02000 000	Library Books/Media	3,919	3,499	4,000	4,000
141 E 72210 432 335 03000 000	Library Books/Media	-	-	4,000	4,000
141 E 72210 499 335 00116 000	Other Supplies & Materials	1,100	-	2,500	2,500
141 E 72210 499 335 02000 000	Other Supplies & Materials	1,100	204	2,500	2,500
141 E 72210 499 335 03000 000	Other Supplies & Materials	-	-	1,000	2,500
141 E 72210 524 335 00116 000	In-Service/Staff Development	350	-	1,000	1,000
141 E 72210 524 335 01000 000	In-Service/Staff Development	-	-	1,000	5,000
141 E 72210 524 335 02000 000	In-Service/Staff Development	-	-	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
141 E 72210 599 335 02000 000	Other Charges	1,144	1,022	-	-

LSS GENERAL PURPOSE SCHOOL FUND

(CONTINUED)

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2020-2021	FY2021-2022	BUDGET FY2022-2023	FY2022-2023	FY2023-2024
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
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
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

LSS GENERAL PURPOSE SCHOOL FUND

(CONTINUED)

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2020-2021	FY2021-2022	BUDGET FY2022-2023	FY2022-2023	FY2023-2024
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
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
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	-

LSS GENERAL PURPOSE SCHOOL FUND

(CONTINUED)

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2020-2021	FY2021-2022	BUDGET FY2022-2023	FY2022-2023	FY2023-2024
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
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
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	-

LSS GENERAL PURPOSE SCHOOL FUND

(CONTINUED)

	ACTUAL		ORIG.	ESTIMATED	BUDGET
	FY2020-2021	FY2021-2022	BUDGET FY2022-2023	FY2022-2023	FY2023-2024
EXPENDITURES (Continued)					
Education Expenditures (Continued)					
141 E 72610 201 902 02000 000	\$ -	\$ -	\$ 37	\$ 37	\$ -
141 E 72610 201 903 00116 000	3	5	5	5	-
141 E 72610 201 904 00116 000	-	-	-	37	-
141 E 72610 201 904 02000 000	-	-	-	37	-
141 E 72610 204 625 00116 000	7,439	5,291	15,000	15,000	8,619
141 E 72610 204 625 02000 000	6,019	5,807	15,000	15,000	14,589
141 E 72610 204 625 03000 000	-	-	7,000	7,000	9,762
141 E 72610 204 901 00116 000	-	-	53	53	-
141 E 72610 204 902 02000 000	-	-	62	62	-
141 E 72610 204 903 00116 000	-	-	9	9	-
141 E 72610 204 904 00116 000	-	-	-	62	-
141 E 72610 204 904 02000 000	-	-	-	62	-
141 E 72610 206 625 00116 000	467	312	1,000	1,000	1,000
141 E 72610 206 625 02000 000	347	359	800	800	1,000
141 E 72610 206 625 03000 000	-	-	800	800	1,000
141 E 72610 207 625 00116 000	20,569	9,142	20,000	20,000	20,000
141 E 72610 207 625 02000 000	11,977	13,712	20,000	20,000	20,000
141 E 72610 207 625 03000 000	-	-	20,000	20,000	20,000
141 E 72610 212 625 00116 000	3,272	2,577	5,000	5,000	2,500
141 E 72610 212 625 02000 000	2,708	2,853	5,000	5,000	4,231
141 E 72610 212 625 03000 000	-	-	2,000	2,000	2,831
141 E 72610 212 901 00116 000	4	7	21	21	-
141 E 72610 212 902 02000 000	-	-	24	24	-
141 E 72610 212 903 00116 000	1	1	3	3	-
141 E 72610 212 904 00116 000	-	-	-	24	-
141 E 72610 212 904 02000 000	-	-	-	24	-
141 E 72610 312 625 00116 000	25,485	20,121	36,000	36,000	36,000
141 E 72610 312 625 02000 000	25,727	30,000	36,000	36,000	36,000
141 E 72610 312 625 03000 000	-	-	36,000	36,000	36,000
141 E 72610 399 625 00116 000	8,306	-	-	-	-
141 E 72610 399 625 02000 000	8,527	-	-	-	-
141 E 72610 410 625 00116 000	11,726	15,000	15,000	15,000	15,000
141 E 72610 410 625 02000 000	11,361	15,000	30,000	30,000	15,000
141 E 72610 410 625 03000 000	-	-	-	-	15,000
141 E 72610 415 625 00116 000	103,463	109,032	120,000	120,000	125,000
141 E 72610 415 625 02000 000	114,166	195,206	250,000	250,000	130,000
141 E 72610 415 625 03000 000	-	-	-	-	120,000
141 E 72610 499 625 00116 000	5,559	5,013	6,000	6,000	6,000
141 E 72610 499 625 02000 000	4,253	6,000	12,000	12,000	6,000
141 E 72610 499 625 03000 000	-	-	-	-	6,000
141 E 72610 499 901 00116 000	2,000	310	2,000	2,000	-
141 E 72610 499 902 02000 000	1,500	1,109	1,500	1,500	-
141 E 72610 499 904 00116 000	-	-	-	1,500	-
141 E 72610 499 904 02000 000	-	-	-	1,000	-
141 E 72610 720 625 01000 000	1,700	5,887	10,000	10,000	10,000
141 E 72620 105 630 01000 000	-	-	-	-	64,945
141 E 72620 201 630 01000 000	-	-	-	-	4,027
141 E 72620 204 630 01000 000	-	-	-	-	5,845
141 E 72620 206 630 01000 000	-	-	-	-	1,000
141 E 72620 207 630 01000 000	-	-	-	-	20,000
141 E 72620 212 630 01000 000	-	-	-	-	1,500
141 E 72620 335 630 00116 000	19,739	25,000	25,000	25,000	25,000
141 E 72620 335 630 02000 000	13,592	25,000	25,000	25,000	25,000
141 E 72620 335 630 03000 000	-	-	-	-	10,000
141 E 72620 336 630 00116 000	1,500	1,874	2,000	2,000	2,500
141 E 72620 336 630 01000 000	-	-	-	-	500
141 E 72620 336 630 02000 000	1,500	2,000	2,000	2,000	2,500
141 E 72620 336 630 03000 000	-	-	-	-	2,500
141 E 72620 399 630 00116 000	16,626	27,137	30,000	30,000	30,000
141 E 72620 399 630 02000 000	15,170	110,242	175,000	175,000	90,000
141 E 72620 399 630 03000 000	-	-	-	-	90,000
141 E 72620 499 630 00116 000	5,553	1,224	6,000	6,000	8,000
141 E 72620 499 630 02000 000	450	1,063	6,000	5,200	8,000
141 E 72620 499 630 03000 000	-	-	6,000	6,800	8,000

LSS GENERAL PURPOSE SCHOOL FUND

(CONTINUED)

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
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	-
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)

LSS GENERAL PURPOSE SCHOOL FUND

(CONTINUED)

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
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	<u>\$ 8,864,033</u>	<u>\$ 6,190,729</u>	<u>\$ 5,007,102</u>	<u>\$ 4,675,558</u>	<u>\$ 1,036,305</u>

LSS SCHOOL FEDERAL PROJECTS FUND

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	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	-	-	-

LSS SCHOOL FEDERAL PROJECTS FUND

(CONTINUED)

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
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
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	-

LSS SCHOOL FEDERAL PROJECTS FUND

(CONTINUED)

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
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
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	-	-	-	-	-

LSS SCHOOL FEDERAL PROJECTS FUND

(CONTINUED)

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
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
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

LSS SCHOOL FEDERAL PROJECTS FUND

(CONTINUED)

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2020-2021	FY2021-2022	BUDGET FY2022-2023	FY2022-2023	FY2023-2024
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
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 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 Services	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)	-	-	-	-
Total other financing sources (uses)		(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

LSS SCHOOL CAPITAL PROJECTS FUND

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	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	\$ -

DEBT SERVICE FUND

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	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
210 E 49200 654 000 00000 000	Principal - 2024 Gateway	-	-	-	-	161,812
Total debt service - principal		17,420,660	45,599,849	8,740,963	11,221,735	1,218,127
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 49400 654 000 00000 000	Interest - 2024 Gateway	-	-	-	-	543,750
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 654 000 00000 000	COI - 2024 Gateway	-	-	-	-	150,000
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	2,138,626
Total expenditures		18,873,886	46,761,012	10,223,275	12,707,079	3,356,753
Excess (deficiency) of revenues over (under) expenditures		(18,873,886)	(46,761,010)	(10,223,275)	(12,707,079)	(3,356,753)
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	3,356,753
Total other financing sources (uses)		18,873,886	46,761,012	10,223,275	12,707,079	3,356,753
Net change in fund balance		-	2	-	-	-
Fund balance, beginning		43	43	45	45	45
Fund balance, ending		\$ 43	\$ 45	\$ 45	\$ 45	\$ 45

NON-MAJOR APPROPRIATED FUNDS

State Street Aid Fund

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	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 expenditures		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	\$ -

NON-MAJOR APPROPRIATED FUNDS

(CONTINUED)

Stormwater Fund

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	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 expenditures		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

NON-MAJOR APPROPRIATED FUNDS

(CONTINUED)

Solid Waste Fund

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	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 expenditures		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

NON-MAJOR APPROPRIATED FUNDS

(CONTINUED)

LSS Nutrition Fund

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2020-2021	FY2021-2022	BUDGET FY2022-2023	FY2022-2023	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 000116 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

NON-MAJOR APPROPRIATED FUNDS

(CONTINUED)

LSS Nutrition Fund (continued)

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
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
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
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

NON-MAJOR APPROPRIATED FUNDS

(CONTINUED)

LSS Discretionary Grants Fund

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	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	-
Total expenditures		110,750	111,990	83,000	113,290	-
Net change in fund balance		-	-	-	-	-
Fund balance, beginning		-	-	-	-	-
Fund balance, ending		\$ -	\$ -	\$ -	\$ -	\$ -

NON-MAJOR APPROPRIATED FUNDS

(CONTINUED)

LSS LEAP Fund

		ACTUAL		ORIG.		BUDGET	
		FY2020-2021	FY2021-2022	FY2022-2023	ESTIMATED	FY2022-2023	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

OTHER FUND FINANCIAL PLANS

Sewer Fund

		ACTUAL		PLAN	ESTIMATED	PLAN
		FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	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

OTHER FUND FINANCIAL PLANS (CONTINUED)

Sewer Fund (Continued)

	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)

APPENDIX

Demographic and Economic Statistics

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

Economic development in Lakeland, Tennessee, is also thriving. In 2018, The Lake District and Lakeland Town Square broke ground. In February of 2023 the Industrial Development Board of the City of Lakeland, Tennessee, the Lakeland Board of Commissioners, and the Shelby County Commission approved a new Lakeland Gateway TIF district for redevelopment of the Canada Road and Interstate 40 interchange. Civic use facilities and unique upscale mixed-use developments are sure to be catalysts for growth and opportunity for the City.

In fall 2022 the new high school at LPS opened, which promises to be one of the top performing school systems in Tennessee. The expanded LPS includes a new varsity gym with capacity for 2000, a performing arts auditorium with a capacity for 800, and a full range of academic, athletic, and fine arts facilities. The City also continues to expand park and recreational facilities and pursue economic development to create more amenities for our citizens.

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

Principle Employers

Taxpayer	2022	
	No. of Employees	Rank
Lakeland School System	282	1
A2H	91	2
Cracker Barrell	84	3
Waffle House (2 stores total)	67	4
The Pet Hospitals	60	5
Sprouts	52	6
Smith's Plumbing	50	7
City of Lakeland	45	8
Zaxby's	32	9
Renaissance Group, Inc.	31	10

Source: City of Lakeland Business License Data and Chamber of Commerce Member List.

APPENDIX (CONTINUED)

Demographic and Economic Indicators

Year	Population (a)	Total Personal Income (b)	Per Capita Personal Income (c)	Unemployment Rate (d)
2022	14,198	\$ 858,193,012	\$ 60,445 (e)	5.5%
2021	13,904	798,880,501	57,457 (e)	7.6%
2020	12,642	680,759,058	53,849	11.6%
2019	12,647	665,662,198	52,634	4.6%
2018	12,617	657,774,678	52,134	4.9%
2017	12,606	653,848,008	51,868	4.7%
2016	12,612	682,006,512	54,076	5.9%
2015	12,618	677,397,330	53,685	7.0%
2014	12,618	682,204,788	54,066	8.0%
2013	12,624	640,554,384	50,741	9.6%

Sources:

- (a) Estimates of population obtained from census.gov for the calendar year falling within the fiscal year. Data for fiscal year 2021 is based on the 2020 Census results. 2022 est - worldpopulationreview.com
- (b) Calculated estimate of total personal income as population times per capita personal income.
- (c) Data obtained from data.census.gov (unless otherwise indicated) for the calendar year falling within the fiscal year and for the census tracts related to the City of Lakeland.
- (d) Data obtained from U.S. Bureau of Labor Statistics for Shelby County, as the most relevant measure to present given that the majority of Lakeland residents are employed not within the City of Lakeland, but in the greater Shelby County. Data is presented as of June of each fiscal year end.
- (e) Estimated based on State of Tennessee personal income growth of 5.2 percent and 6.7 percent for 2022 and 2021, respectively, as reported on bea.gov.

APPENDIX (CONTINUED)

Sewer Rates

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

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

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

APPENDIX (CONTINUED)

Principal Property Taxpayers

The principal property taxpayers listed below were for the taxes levied in 2022 to fund fiscal year 2023

Name of Taxpayer	Nature of Property	2022			
		Tax Levied	Percentage of Total	Assessment	Rank
Lakeland Apartments TN Assoc LLC	Apartments	\$ 141,105	2.85%	\$ 13,567,800	1
Lakeland Commons LP	Developing commercial property	94,811	1.92%	\$ 9,116,480	2
MRB- Stonebrige LP	Developing commercial property	-	0.00%	\$ -	
CB Associates LLC	Strip center	37,497	0.76%	3,605,440	3
Lake District LLC	Developing commercial property	34,463	0.70%	3,313,720	4
Lakeland 64 LLC	Fitness center	24,404	0.49%	2,346,560	5
Music City Publishing LLC	Strip center	22,359	0.45%	2,149,920	6
Countrybridge Partners LP	Strip center	16,207	0.33%	1,558,360	7
Corner Shops LLC	Strip center	-	0.00%	-	
Highway 64 Center LLC	Strip center	14,978	0.30%	1,440,240	8
Lakeland Station Holding LLC	Developing commercial property	-	0.00%	-	
Hwy 64 Partners LP	Developing commercial property	-	0.00%	-	
ALDI INC (Tennessee)	Grocery	11,580	0.23%	1,113,480	9
Belz Investco GP	Developing commercial property	-	0.00%	-	
PPM XIV LP	Developing commercial property	-	0.00%	-	
Vereit Real Estate LP	Developing commercial property	10,047	0.20%	966,040	10
Orange Grove Utilities Inc	Developing commercial property	-	0.00%	-	
Total for ten largest taxpayers		407,452	8.24%	39,178,040	
Total for all other taxpayers		4,539,576	91.76%	436,497,713	
Total		\$ 4,947,028	100.00%	\$ 475,675,753	

Source: Shelby County Tax Assessor

APPENDIX (CONTINUED)

Debt Information

Debt Limit

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

Bond Rating

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

Outstanding Debt Summary

The information below is provided as additional information related to the City's current and budgeted debt obligations. Based on the City's [LTFP](#), annual debt service is expected to grow to approximately \$3.4 million by FY2028, while the metric "change in fund balance before capital and debt activities" in the General Fund will be \$9.2 million in that same year. This means that debt service will be 37 percent of the funds available for both capital and debt activities by the end of the LTFP. This is a 3 percent improvement from the FY2027 metric. While still manageable, the City remains aware of this metric and the need for future economic growth aligned with the Board's [strategic plan](#) to mitigate the impact of debt on the City's current operations.

	AS OF JUNE 30, 2021	AS OF JUNE 30, 2022	ESTIMATED AS OF JUNE 30, 2023	BUDGET AS OF JUNE 30, 2024
General Obligation Bonds and Notes Payable:				
TN Municipal League Note, Series 2001				
<i>Variable interest, \$3.5 million, maturing 2024</i>	\$ 429,095	\$ 206,095	\$ -	\$ -
TLDA Construction Loan				
<i>Interest rate 1.89 percent, \$1.725 million, maturing 2040</i>	1,370,704	1,306,516	1,241,104	1,174,444
Bond Anticipation Note, Series 2019				
<i>Interest rate 1.55 percent, \$43.5 million, maturing 2022</i>	43,500,000	-	-	-
U.S. General Obligation Refunding Bonds, Series 2021				
<i>Interest rate 2.13 percent, \$5.195 million, maturing 2061</i>	5,194,500	5,110,765	5,025,250	4,937,918
U.S. General Obligation Refunding Bonds, Series 2021				
<i>Interest rate 2.13 percent, \$9.6 million, maturing 2061</i>	9,600,000	9,445,248	9,287,208	9,125,809
U.S. General Obligation Bonds, Series 2022				
<i>Interest rate 2.50 percent, \$45.205 million, maturing 2062</i>	-	45,205,500	44,534,801	43,849,375
U.S. General Obligation Bonds, Series 2023 *				
<i>Interest rate 4.00 percent, \$14.5 million, maturing 2064</i>	-	-	-	14,338,188
Other Long-Term Debt:				
Shelby County Settlement Liability				
<i>Discount rate .5 percent, 12 annual installments \$56,337</i>	277,771	222,825	167,603	112,105
Total General Obligation Debt	60,372,070	61,496,949	60,255,966	73,537,839
Sewer Utility Fund Note Payable:				
TN Municipal League Note, Series 2005				
<i>Variable interest, \$11 million, maturing 2026</i>	3,313,000	2,701,000	2,065,000	1,404,000
State Revolving Fund Note *				
<i>Interest rate 1.50 percent, \$15 million, maturing 2056</i>	-	-	2,400,000	16,227,494
Total Sewer Utility Debt	3,313,000	2,701,000	4,465,000	17,631,494
Total Debt	\$ 63,685,070	\$ 64,197,949	\$ 64,720,966	\$ 91,169,333

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

APPENDIX (CONTINUED)

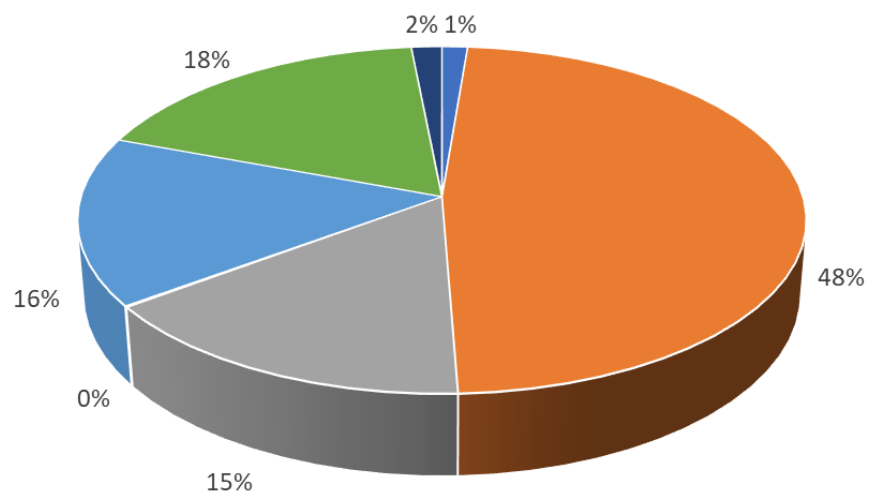
Debt Information (Continued)

Debt Mix by Purpose

	AS OF JUNE 30, 2021	AS OF JUNE 30, 2022	ESTIMATED AS OF JUNE 30, 2023	BUDGET AS OF JUNE 30, 2024
Purpose of Debt Principal Outstanding:				
Beverle Rivera Roadway Extension	\$ 1,370,704	\$ 1,306,516	\$ 1,241,104	\$ 1,174,444
LSS High School Construction	43,500,000	45,205,500	44,534,801	43,849,375
LSS Middle School Construction	14,794,500	14,556,013	14,312,458	14,063,727
LSS Settlement Liability	277,771	222,825	167,603	112,105
Lakeland Gateway Project	-	-	-	14,338,188
Public Works Projects - Fire Station	429,095	206,095	-	-
Public Works Projects - Sewer Interceptor	-	-	2,400,000	16,227,494
Public Works Projects - Sewer Treatment Plant	3,313,000	2,701,000	2,065,000	1,404,000
Total Debt	\$ 63,685,070	\$ 64,197,949	\$ 64,720,966	\$ 91,169,333

Debt Mix by Purpose as of June 30, 2024

- Beverle Rivera Roadway Extension
- LSS High School Construction
- LSS Middle School Construction
- LSS Settlement Liability
- Lakeland Gateway Project
- Public Works Projects - Sewer Interceptor
- Public Works Projects - Sewer Treatment Plant



APPENDIX (CONTINUED)

Debt Information (Continued)

Debt Maturity Schedules

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

Paid through Debt Service Fund:

	TLDA Construction Loan		U.S. G.O. Refunding Bonds, Series 2021		U.S. G.O. Refunding Bonds, Series 2021		U.S. G.O. Refunding Bonds, Series 2022		U.S. G.O. Bonds, Series 2023		Shelby County Settlement Liability		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 67,932	\$ 22,980	\$ 89,188	\$ 104,931	\$ 164,829	\$ 193,923	\$ 704,632	\$ 1,096,184	\$ 167,880	\$ 537,682	\$ 55,777	\$ 560	\$ 1,250,238	\$ 1,956,260
2026	69,228	21,600	91,083	103,036	168,331	190,421	722,248	1,078,569	174,176	531,387	56,328	281	1,281,394	1,925,294
2027	70,548	20,208	93,018	101,100	171,908	186,844	740,304	1,060,512	180,707	524,855	-	-	1,256,485	1,893,519
2028	71,892	18,768	94,995	99,123	175,561	183,191	758,812	1,042,005	187,484	518,078	-	-	1,288,744	1,861,165
2029	73,260	17,316	97,014	97,105	179,292	179,460	777,782	1,023,034	194,514	511,048	-	-	1,321,862	1,827,963
2030	74,664	15,828	99,075	95,043	183,102	175,650	797,227	1,003,590	201,809	503,754	-	-	1,355,877	1,793,865
2031	76,080	14,316	101,181	92,938	186,993	171,759	817,158	983,659	209,376	496,186	-	-	1,390,788	1,758,858
2032	77,532	12,780	103,331	90,788	190,966	167,786	837,587	963,230	217,228	488,334	-	-	1,426,644	1,722,918
2033	79,008	11,208	105,527	88,592	195,024	163,728	858,526	942,291	225,374	480,188	-	-	1,463,459	1,686,007
2034	80,520	9,600	107,769	86,350	199,169	159,583	879,989	920,827	233,826	471,737	-	-	1,501,273	1,648,097
2035	82,056	7,968	110,059	84,059	203,401	155,351	901,989	898,828	242,594	462,968	-	-	1,540,099	1,609,174
2036	83,616	6,300	112,398	81,721	207,723	151,029	924,539	876,278	251,691	453,871	-	-	1,579,967	1,569,199
2037	85,212	4,608	114,786	79,332	212,137	146,615	947,652	853,164	261,130	444,432	-	-	1,620,917	1,528,151
2038	86,832	2,880	117,225	76,893	216,645	142,107	971,344	829,473	270,922	434,640	-	-	1,662,968	1,485,993
2039	88,488	1,128	119,717	74,402	221,249	137,503	995,627	805,190	281,082	424,480	-	-	1,706,163	1,442,703
2040	7,576	13	122,260	71,858	225,951	132,801	1,020,518	780,299	291,622	413,940	-	-	1,667,927	1,398,911
2041	-	-	124,859	69,260	230,752	128,000	1,046,031	754,786	302,558	403,004	-	-	1,704,200	1,355,050
2042	-	-	127,512	66,607	235,656	123,096	1,072,182	728,635	313,904	391,658	-	-	1,749,254	1,309,996
2043	-	-	130,221	63,897	240,663	118,089	1,098,986	701,831	325,675	379,886	-	-	1,795,545	1,263,703
2044	-	-	132,989	61,130	245,777	112,975	1,126,461	674,356	337,888	367,674	-	-	1,843,115	1,216,135
2045	-	-	135,815	58,304	251,000	107,752	1,154,622	646,194	350,559	355,003	-	-	1,891,996	1,167,253
2046	-	-	138,701	55,418	256,334	102,418	1,183,488	617,329	363,705	341,857	-	-	1,942,228	1,117,022
2047	-	-	141,648	52,470	261,781	96,971	1,213,075	587,742	377,344	328,318	-	-	1,993,848	1,065,501
2048	-	-	144,658	49,460	267,344	91,408	1,243,402	557,415	391,494	314,068	-	-	2,046,898	1,012,351
2049	-	-	147,732	46,386	273,025	85,727	1,274,487	526,330	406,175	299,387	-	-	2,101,419	957,830
2050	-	-	150,871	43,247	278,827	79,925	1,306,349	494,468	421,407	284,155	-	-	2,157,454	901,795
2051	-	-	154,077	40,041	284,752	74,000	1,339,008	461,809	437,210	268,352	-	-	2,215,047	844,202
2052	-	-	157,352	36,767	290,803	67,949	1,372,483	428,334	453,605	251,957	-	-	2,274,243	785,007
2053	-	-	160,695	33,423	296,982	61,770	1,406,795	394,022	470,615	234,947	-	-	2,335,087	724,162
2054	-	-	164,110	30,008	303,293	55,459	1,441,965	358,852	488,263	217,299	-	-	2,397,631	661,618
2055	-	-	167,597	26,521	309,738	49,014	1,478,014	322,803	506,573	198,989	-	-	2,461,922	597,327
2056	-	-	171,159	22,960	316,320	42,432	1,514,965	285,852	525,570	179,993	-	-	2,528,014	531,237
2057	-	-	174,796	19,323	323,042	35,710	1,552,839	247,978	545,279	283	-	-	2,595,956	303,294
2058	-	-	178,510	15,608	329,906	28,846	1,591,660	209,157	565,727	139,835	-	-	2,665,803	393,446
2059	-	-	182,304	11,815	336,917	21,835	1,631,451	169,366	586,941	118,621	-	-	2,737,613	321,637
2060	-	-	186,178	7,941	344,076	14,676	1,672,237	128,579	608,952	96,610	-	-	2,811,443	247,806
2061	-	-	187,508	3,985	346,540	7,364	1,714,043	86,773	631,787	73,775	-	-	2,879,878	171,897
2062	-	-	-	-	-	-	1,758,898	43,922	655,479	50,083	-	-	2,414,377	94,005
2063	-	-	-	-	-	-	-	-	680,063	25,502	-	-	680,063	25,502
	<u>\$ 1,174,444</u>	<u>\$ 187,501</u>	<u>\$ 4,937,918</u>	<u>\$ 2,241,842</u>	<u>\$ 9,125,809</u>	<u>\$ 4,143,167</u>	<u>\$ 43,849,375</u>	<u>\$ 24,583,666</u>	<u>\$ 14,338,188</u>	<u>\$ 13,018,836</u>	<u>\$ 112,105</u>	<u>\$ 841</u>	<u>\$ 73,537,839</u>	<u>\$ 44,175,853</u>

APPENDIX (CONTINUED)

Debt Information (Continued)

Debt Maturity Schedules (Continued)

Paid through Sewer Fund:

	Tennessee Municipal League Note, Series 2005 (1)		State Revolving Fund Note		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 688,000	\$ 3,636	\$ 617,553	\$ 451,124	\$ 1,305,553	\$ 454,760
2026	716,000	1,772	634,721	433,956	1,350,721	435,728
2027	-	-	652,367	416,311	652,367	416,311
2028	-	-	670,502	398,175	670,502	398,175
2029	-	-	689,142	379,535	689,142	379,535
2030	-	-	708,300	360,377	708,300	360,377
2031	-	-	727,991	340,686	727,991	340,686
2032	-	-	748,229	320,448	748,229	320,448
2033	-	-	769,030	299,648	769,030	299,648
2034	-	-	790,409	278,268	790,409	278,268
2035	-	-	812,383	256,295	812,383	256,295
2036	-	-	834,967	233,711	834,967	233,711
2037	-	-	858,179	210,499	858,179	210,499
2038	-	-	882,036	186,641	882,036	186,641
2039	-	-	906,557	162,121	906,557	162,121
2040	-	-	931,759	136,919	931,759	136,919
2041	-	-	957,662	111,016	957,662	111,016
2042	-	-	984,285	84,393	984,285	84,393
2043	-	-	1,011,648	57,029	1,011,648	57,029
2044	-	-	1,039,774	28,907	1,039,774	28,907
	<u>\$ 1,404,000</u>	<u>\$ 5,408</u>	<u>\$ 16,227,494</u>	<u>\$ 5,146,059</u>	<u>\$ 17,631,494</u>	<u>\$ 5,151,467</u>

APPENDIX (CONTINUED)

Department Descriptions

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

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

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

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

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

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

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

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

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

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

APPENDIX (CONTINUED)

Annual Budget Public Notice

Page 18

The Daily News, Memphis

Friday, June 2, 2023

Public Notices

Bid Notices

Continued from page 17

Community Development Block Grants (CDBG) administered by the City of Memphis Division of Housing and Community Development, making Memphis a world-class city by facilitating and delivering resources and services that improve the quality of life for every neighbor and neighborhood. Habitat will abide by all federal, state, and local procurement guidelines set forth. Applicable city, state, and federal regulations such as but not limited to Section 3, Segregated Facility, Section 109, and E.O. 11246, may be required. Awardees of bids must agree to comply with all applicable federal, state, and local procurement guidelines set forth on an ongoing basis. We are pledged to the letter and spirit of the U.S. policy for the achievement of equal housing opportunity throughout the nation. We encourage and support an affirmative advertising and meeting program. All decisions regarding the provision of program services are made without regard to the applicant's race, color, sex, religion, national origin, familial status, handicap, or disability of an applicant, their household members or the surrounding community. Habitat for Humanity is an equal opportunity employer. Decisions regarding awards of repair or subcontract work are made without regard to the applicant's race, color, sex, religion, national origin, familial status, handicap, or disability of an applicant, their household members, or the surrounding community. Memphis Habitat seeks to promote Section 3 and Women- and Minority-Owned Business job opportunities. Please visit our website at www.memphishabitat.com/bidroom to submit bids, and contact Habitat for Humanity of Greater Memphis (Anne Meadows) at 901-322-3523 with questions. Our offices are located at 7136 Winchester Road, Memphis, TN 38125. Memphis Habitat will host a hybrid in-person/Zoom meeting open to interested vendors, general contractors, subcontractors, home repair companies, and home inspectors on Friday, June 16 at 10 a.m. at the Memphis Habitat offices at 7136 Winchester Road. To attend this meeting in-person or online, please contact Anne Meadows, construction administration manager, at ameadows@memphishabitat.com or 901-322-3523. The meeting will be recorded and made available on our website afterward. If you require interpretation services or accommodation for visual or hearing impairment, contact Anne Meadows at 901-322-3523 by June 9. Si necesita servicios de interpretación visual o auditiva, comuníquese con Anne Meadows al 901-322-3523 antes del 9 de junio. Si vous avez besoin de services d'interprétation ou d'adaptation pour une déficience visuelle ou auditive, contactez Anne Meadows au 901-322-3523 avant le 9 juin. June 2, 6, 7, 8, 9, 13, 14, 15, 16, 20, 2023 Bsd91922

LEGAL NOTICE
The Memphis Housing Authority Invitation for Bid (IFB) for the Installation of Access Controls for the Fire Exits, Elevators and Laundry Rooms at Borda Tower and Dr. R. Q. Venson Center for Memphis Housing Authority Memphis, TN Solicitation # C13 B 00666 The Memphis Housing Authority (MHA) is soliciting Quotes from highly qualified contractors to provide construction services for the Installation of Access Controls at Borda Tower and Dr. R. Q. Venson Center, Memphis, TN. Bid documents for this solicitation will be available for purchase at Memphis Reprographics located at 6178 Macdon Road, Memphis, TN 38134 beginning at 10 a.m. CST, Thursday, June 8, 2023. Potential offerors should reference the project name and solicitation number to receive documents and are responsible for all costs associated with obtaining a set of drawings and specifications. Two Pre-Bid Conference will be held Monday, June 12, 2023, and Tuesday,

June 20, 2023, at 10:00 a.m. CST at the Memphis Housing Authority, 700 Adams Avenue, Boardroom, Room 216. Site visits can be scheduled Mon-Fri 8 to 3:30, to schedule a site visit please contact Kevin Pilate at 901.544.1882 or via email at kpilate@memphisha.org. Although, neither the Pre-Bid Conference nor the site visit is a bidding requirement, all offerors are strongly encouraged to attend. The Memphis Housing Authority solicits and encourages the participation of minorities and small businesses in procurement. For additional information regarding this solicitation, please call Kevin Pilate, Senior Project Manager at (901) 544-1882. Bids must be submitted to the MHA Capital Improvements Department, 700 Adams Avenue, Room 107, Memphis, TN 38105-5029, ATTN: Kevin Pilate, by no later than 2:00 p.m. Central Standard Time on Thursday, July 6, 2023.

MEMPHIS HOUSING AUTHORITY
Dexter D. Washington
Chief Executive Officer
CONTRACTING OFFICER
David Walker
Contracting Officer
June 2, 6, 2023 Bsd91937

LEGAL NOTICE TO BIDDERS
SHELTERED MARKET BID (RFQ)
OPPORTUNITY
Sealed bids or proposals will be received, from Sheltered Market Program participants by Memphis Light, Gas and Water Division (MLGW) prior to 4:00 PM CDT/CST Tuesday, June 13, 2023. Bidders (bidders or respondents) must perform a commercially useful function in the performance of the agreement. If you choose to bring your additional supporting documentation to MLGW, please allow 30 minutes prior to 4:00 PM CDT/CST for MLGW security clearance and delivery of the supporting documentation to the Purchasing Department. The official time of receipt of the supporting documentation will be established in the Purchasing Department and not at the main floor security desk. Bids or proposals will be publicly opened and read via Zoom at 2:00 PM CDT/CST Wednesday, June 14, 2023 for furnishing MLGW with:
RISE 1" PE COMMERCIAL/ INDUSTRIAL GAS SERVICE in accordance with the MLGW Material Standard 52-5963
Sealed bid (RFQ #1793037) (or proposal) to be marked "SHELTERED MARKET BID (RFQ) ON RISE 1" PE COMMERCIAL/INDUSTRIAL GAS SERVICE"

PLEASE NOTE: Under Tennessee Code Annotated § 5-1-703 and 10-7-504 Public Records requests must be made to MLGW's Public Records Request Coordinator by mail, in person or via email to mlgwpublicrecords@mlgw.org. Under the MLGW Supplier Diversity Policy effective January 1, 2014, MLGW may designate certain purchases and contracts as sheltered market opportunities, which will only be open for competition between certified Local Small Businesses (LSB(s)). LSB that had gross annual sales in the previous year less than the Standard Industrial Classification (SIC) category limits for the business SIC code found in 13 CFR, Part 121.601, and which is an independent and continuing enterprise for profit, performing a commercially useful function, which is at least 51% owned, operated, and independently controlled by a resident or residents of the Memphis Metropolitan Statistical Area. Only LSBs are considered Sheltered Market Program participants. The sheltered market procurement requirement will only apply when there is a reasonable expectation that offers will be obtained from three (3) or more LSBs that are competitive in terms of market prices, quality and delivery. If only one acceptable offer is received from a responsible LSB, the sheltered market procurement will be withdrawn, the bid (RFQ) returned unopened and the product or service, if still needed, will be solicited on an unrestricted basis. Bids received from non-certified LSBs in response to this solicitation will be returned to the Bidder unopened. Visit www.mlgw.com/SDPolicy for a full copy of the policy.

Proposals shall be under the appropriate MLGW Bid (RFQ) Requirement. Any protest must be filed in writing with the Acting Manager of Procurement and Contracts by 5:00 PM CDT/CST within five (5) business days of the notification of intent to award or non-award date. Protest may also be submitted electronically on company letterhead to the Manager of Procurement and Contracts by 5:00 PM CDT/CST at protest@mlgw.org. For a copy of the MLGW Procurement Complaints and Appeals Process visit www.mlgw.com/protest or call (901) 528-4701. MLGW has implemented an iSupplier Portal system in an effort to be more accessible to MLGW's suppliers. You may access the system via MLGW's website, www.mlgw.com or at www.mlgw.com/.

bids. In order to easily access the location, please bookmark the URL. You may contact the Purchasing Department at (901) 528-4701 for assistance. Suppliers MUST be registered on the iSupplier Portal to submit a bid (RFQ). To register in the iSupplier Portal, click the following and complete the information listed: MLGW iSupplier Portal (New Suppliers) or call MLGW Purchasing Department for assistance. To respond to an open RFQ, send an email to the corresponding Procurement Contracts Specialist and request an invite. MLGW will continue to utilize the Online Bid Notification System for public advertising. Suppliers may continue to view available bid openings on the Online Bid Notification System but must submit quotes via iSupplier Portal. For ques-

tions, please email isuppliersupport@mlgw.org. Bidders should note that employees of MLGW adhere to certain standards of ethical business conduct. Any bidder who may be related to an MLGW commissioner, officer, agent or employee is advised to consult the Standards of Business Conduct which can be found at www.mlgw.com/sbc or by calling (901) 528-4381.
MEMPHIS LIGHT, GAS AND WATER DIVISION
CAMELA MITCHELL
PURCHASING SUPERVISOR
CONTACT: JOVAN HARRIS
PROCUREMENT CONTRACTS SPECIALIST 2
(901) 528-4701
June 2, 6, 7, 2023 Bsd91939

Misc. Notices

Shelby County

CITY OF LAKELAND

Public Notice

2023-2024 Budget & Tax Rate Ordinance

In accordance with TCA § 6-56-206 notice is given that an Ordinance will be presented for the second reading and public hearing on June 15, 2023 beginning at 6:00 p.m. at Lakeland City Hall to establish a tax rate of \$1.19 per \$100 assessed value for the 2023 Tax Year. The purpose of which is to appropriate the proceeds of the tax levy for the fiscal year 2023-2024 Annual Budget. All citizens are welcomed to attend and participate. The Board of Commissioners meeting agenda for June 15, 2023 will be published at www.lakelandtn.gov/agendas. The ordinance and budget are on file in the office of the Finance Director at City Hall and may be examined during normal working hours.

GENERAL FUND	2021-2022 ACTUAL	2022-2023 ESTIMATED	2023-2024 PROPOSED
REVENUES AND OTHER SOURCES			
LOCAL TAXES	\$ 7,528,651	\$ 8,397,437	\$ 9,955,308
STATE OF TENNESSEE	\$ 2,452,365	\$ 2,659,313	\$ 2,484,692
FEDERAL	\$ 5,675,505	\$ 8,319,052	\$ 4,908,000
OTHER SOURCES	\$ 47,891,444	\$ 11,194,337	\$ 15,118,032
TOTAL REVENUES AND OTHER SOURCES	\$ 63,547,965	\$ 30,310,139	\$ 32,466,032
EXPENDITURES AND OTHER USES			
SALARIES	\$ 1,664,662	\$ 1,983,954	\$ 2,125,627
OTHER COSTS	\$ 62,995,224	\$ 27,341,759	\$ 31,027,920
TOTAL EXPENDITURES AND OTHER USES	\$ 64,659,886	\$ 29,325,713	\$ 33,153,547
BEGINNING FUND BALANCE	\$ 11,287,831	\$ 10,175,910	\$ 11,160,336
ENDING FUND BALANCE	\$ 10,175,910	\$ 11,160,336	\$ 10,472,821
EMPLOYEE POSITIONS (FTE)	30.50	30.50	31.30
STATE STREET AID FUND			
REVENUES AND OTHER SOURCES			
STATE OF TENNESSEE	\$ 487,882	\$ 526,033	\$ 614,966
OTHER SOURCES	\$ 3,337,870	\$ 1,971,747	\$ 1,866,910
TOTAL REVENUES AND OTHER SOURCES	\$ 3,825,752	\$ 2,497,780	\$ 2,481,876
EXPENDITURES AND OTHER USES			
SALARIES	\$ 116,828	\$ 232,617	\$ 220,222
OTHER COSTS	\$ 1,438,816	\$ 4,890,582	\$ 2,461,918
TOTAL EXPENDITURES AND OTHER USES	\$ 1,555,644	\$ 5,123,199	\$ 2,682,140
BEGINNING FUND BALANCE	\$ 555,575	\$ 2,825,683	\$ 200,264
ENDING FUND BALANCE	\$ 2,825,683	\$ 200,264	\$ -
EMPLOYEE POSITIONS (FTE)	4.00	3.70	3.70
DEBT SERVICE FUND			
REVENUES AND OTHER SOURCES			
OTHER SOURCES	\$ 46,761,014	\$ 12,707,079	\$ 3,356,753
TOTAL REVENUES AND OTHER SOURCES	\$ 46,761,014	\$ 12,707,079	\$ 3,356,753
EXPENDITURES AND OTHER USES			
OTHER COSTS	\$ 46,761,012	\$ 12,707,079	\$ 3,356,753
TOTAL EXPENDITURES AND OTHER USES	\$ 46,761,012	\$ 12,707,079	\$ 3,356,753
BEGINNING FUND BALANCE	\$ 43	\$ 45	\$ 45
ENDING FUND BALANCE	\$ 45	\$ 45	\$ 45
EMPLOYEE POSITIONS (FTE)	0.00	0.00	0.00
SEWER FUND			
REVENUES AND OTHER SOURCES			
OTHER SOURCES	\$ 2,073,373	\$ 3,563,138	\$ 3,634,464
TOTAL REVENUES AND OTHER SOURCES	\$ 2,073,373	\$ 3,563,138	\$ 3,634,464
EXPENSES AND OTHER USES			
SALARIES	\$ 247,531	\$ 443,592	\$ 518,193
OTHER COSTS	\$ 1,156,122	\$ 1,208,778	\$ 2,281,184
TOTAL EXPENSES AND OTHER USES	\$ 1,403,653	\$ 1,652,370	\$ 2,799,377
BEGINNING NET POSITION	\$ 12,838,734	\$ 13,508,454	\$ 15,419,222
ENDING NET POSITION	\$ 13,508,454	\$ 15,419,222	\$ 16,254,309
EMPLOYEE POSITIONS (FTE)	7.00	8.50	8.50
STORM WATER FUND			
REVENUES AND OTHER SOURCES			
OTHER SOURCES	\$ 232,546	\$ 203,445	\$ 210,417
TOTAL REVENUES AND OTHER SOURCES	\$ 232,546	\$ 203,445	\$ 210,417
EXPENDITURES AND OTHER USES			
SALARIES	\$ 38,891	\$ 41,238	\$ 44,134
OTHER COSTS	\$ 37,723	\$ 355,110	\$ 347,256
TOTAL EXPENDITURES AND OTHER USES	\$ 76,614	\$ 396,348	\$ 391,390
BEGINNING FUND BALANCE	\$ 266,466	\$ 422,398	\$ 229,495
ENDING FUND BALANCE	\$ 422,398	\$ 229,495	\$ 48,522
EMPLOYEE POSITIONS (FTE)	0.80	0.80	0.80

APPENDIX (CONTINUED)

Annual Budget Public Notice (Continued)

Friday, June 2, 2023

The Daily News, Memphis

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Public Notices

SOLID WASTE FUND	2021-2022 ACTUAL	2022-2023 ESTIMATED	2023-2024 PROPOSED
REVENUES AND OTHER SOURCES			
OTHER SOURCES	\$ 1,333,953	\$ 1,342,514	\$ 1,408,678
TOTAL REVENUES AND OTHER SOURCES	\$ 1,333,953	\$ 1,342,514	\$ 1,408,678
EXPENDITURES AND OTHER USES			
SALARIES	\$ 110,916	\$ 63,895	\$ 66,880
OTHER COSTS	\$ 1,238,356	\$ 1,473,730	\$ 1,197,168
TOTAL EXPENDITURES AND OTHER USES	\$ 1,349,272	\$ 1,537,625	\$ 1,254,048
BEGINNING FUND BALANCE	\$ 281,885	\$ 266,566	\$ 71,455
ENDING FUND BALANCE	\$ 266,566	\$ 71,455	\$ 226,085
EMPLOYEE POSITIONS (FTE)	2.20	1.50	1.50
LSS GENERAL PURPOSE SCHOOL FUND			
REVENUES AND OTHER SOURCES			
LOCAL TAXES	\$ 7,870,172	\$ 8,842,981	\$ 10,066,645
STATE OF TENNESSEE	\$ 10,985,592	\$ 12,546,233	\$ 14,091,965
TOTAL REVENUES AND OTHER SOURCES	\$ 769,053	\$ 805,005	\$ 843,095
EXPENDITURES AND OTHER USES			
SALARIES	\$ 11,448,156	\$ 14,379,184	\$ 15,845,449
OTHER COSTS	\$ 10,849,965	\$ 9,330,206	\$ 12,795,509
TOTAL EXPENDITURES AND OTHER USES	\$ 22,298,121	\$ 23,709,390	\$ 28,640,958
BEGINNING FUND BALANCE	\$ 8,864,033	\$ 6,190,729	\$ 4,675,558
ENDING FUND BALANCE	\$ 6,190,729	\$ 4,675,558	\$ 1,036,305
EMPLOYEE POSITIONS (FTE)	208.00	234.00	284.00
LSS FEDERAL PROJECTS FUND			
REVENUES AND OTHER SOURCES			
FEDERAL	\$ 4,931,193	\$ 1,823,235	\$ 948,990
TOTAL REVENUES AND OTHER SOURCES	\$ 4,931,193	\$ 1,823,235	\$ 948,990
EXPENDITURES AND OTHER USES			
SALARIES	\$ 776,620	\$ 560,671	\$ 420,757
OTHER COSTS	\$ 4,178,114	\$ 1,262,564	\$ 528,233
TOTAL EXPENDITURES AND OTHER USES	\$ 4,954,734	\$ 1,823,235	\$ 948,990
BEGINNING FUND BALANCE	\$ 24,430	\$ 889	\$ 889
ENDING FUND BALANCE	\$ 889	\$ 889	\$ 889
EMPLOYEE POSITIONS (FTE)	14.00	9.00	7.00
LSS NUTRITION FUND			
REVENUES AND OTHER SOURCES			
FEDERAL	\$ 859,299	\$ 273,950	\$ 310,700
OTHER SOURCES	\$ 52,496	\$ 304,500	\$ 382,000
TOTAL REVENUES AND OTHER SOURCES	\$ 911,795	\$ 578,450	\$ 692,700
EXPENDITURES AND OTHER USES			
SALARIES	\$ 170,045	\$ 240,400	\$ 302,000
OTHER COSTS	\$ 308,248	\$ 741,477	\$ 390,700
TOTAL EXPENDITURES AND OTHER USES	\$ 478,293	\$ 981,877	\$ 692,700
BEGINNING FUND BALANCE	\$ 113,412	\$ 546,914	\$ 143,487
ENDING FUND BALANCE	\$ 546,914	\$ 143,487	\$ 143,487
EMPLOYEE POSITIONS (FTE)	8.00	10.00	11.00
LSS STATE DISCRETIONARY GRANT FUND			
REVENUES AND OTHER SOURCES			
STATE OF TENNESSEE	\$ 111,990	\$ 113,290	\$ -
TOTAL REVENUES AND OTHER SOURCES	\$ 111,990	\$ 113,290	\$ -
EXPENDITURES AND OTHER USES			
SALARIES	\$ 55,783	\$ 55,782	\$ -
OTHER COSTS	\$ 56,207	\$ 57,508	\$ -
TOTAL EXPENDITURES AND OTHER USES	\$ 111,990	\$ 113,290	\$ -
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ -	\$ -	\$ -
EMPLOYEE POSITIONS (FTE)	1.00	1.00	1.00
LSS LEAP FUND			
REVENUES AND OTHER SOURCES			
OTHER SOURCES	\$ 226,186	\$ 326,150	\$ 280,000
TOTAL REVENUES AND OTHER SOURCES	\$ 226,186	\$ 326,150	\$ 280,000
EXPENDITURES AND OTHER USES			
SALARIES	\$ 192,055	\$ 250,500	\$ 204,000
OTHER COSTS	\$ 54,323	\$ 75,650	\$ 76,000
TOTAL EXPENDITURES AND OTHER USES	\$ 246,378	\$ 326,150	\$ 280,000
BEGINNING FUND BALANCE	\$ 322,511	\$ 302,319	\$ 302,319
ENDING FUND BALANCE	\$ 302,319	\$ 302,319	\$ 302,319
EMPLOYEE POSITIONS (FTE)	6.00	6.00	5.00
LSS CAPITAL PROJECTS FUND			
REVENUES AND OTHER SOURCES			
FEDERAL	\$ 197,273	\$ 500,000	\$ 550,000
OTHER SOURCES	\$ 5,346,702	\$ 81,194	\$ 3,663,790
TOTAL REVENUES AND OTHER SOURCES	\$ 5,543,975	\$ 581,194	\$ 4,213,790
EXPENDITURES AND OTHER USES			
OTHER COSTS	\$ 20,835,709	\$ 5,879,473	\$ 7,000,000
TOTAL EXPENDITURES AND OTHER USES	\$ 20,835,709	\$ 5,879,473	\$ 7,000,000
BEGINNING FUND BALANCE	\$ 23,376,223	\$ 8,084,489	\$ 2,786,210
ENDING FUND BALANCE	\$ 8,084,489	\$ 2,786,210	\$ -
EMPLOYEE POSITIONS (FTE)	0.00	0.00	0.00

June 2, 2023 Msd91808

NOTICE OF SALE GARAGE KEEPER

PURSUANT TO TCA-66-19-103, THIS IS TO GIVE NOTICE THAT BLUFF CITY JAGUAR, INC. WILL ON 06/08/23 AT 10:00 AM AND AT 6335 WHEEL COVE, MEMPHIS, TN, 38119, SELL TO THE HIGHEST AND BEST BIDDER FOR CASH THE FOLLOWING VEHICLE
2015 Jaguar XFSJA0A0F79F8U50981
THE ABOVE-DESCRIBED VEHICLE WAS LEFT AT BLUFF CITY JAGUAR, INC. FOR REPAIRS
BY: DENNIS FRY GENERAL MANAGER
May 23, 24, 25, 26, 30, 31, June 1, 2, 2023 Msd91766

NOTICE OF REGULAR MEETING OF THE BOARD OF DIRECTORS OF THE INDUSTRIAL DEVELOPMENT BOARD OF THE CITY OF MILLINGTON, TENNESSEE

The Board of Directors of The Industrial Development Board of the City of Millington, Tennessee (the "Board") will hold a regular meeting open to the public on Friday, June 9th, 2023 at 8:00 a.m. at the offices of the Board located at 7965 Veterans Parkway, Suite 101, Millington, Tennessee 38053. There will be considered at such meetings such business as may properly come before the Board. This notice is published in compliance with Sections 8-44-101 to 8-44-106, inclusive, Tennessee Code Annotated, and other applicable provisions of law.

THE INDUSTRIAL DEVELOPMENT BOARD OF THE CITY OF MILLINGTON, TENNESSEE
June 2, 2023 Msd91834

NOTICE

THESE VEHICLES WILL BE SOLD @ AUCTION ON: 06/16/23 @ 9:00AM IN LIEU OF ALL TOWING AND STORAGE CHARGES AT 788 S MAIN ST. MEMPHIS, TN 38106
2006 CHRYSLER 300
VIN#2C3KK53G96H523132
USAA INS
2018 RAM
VIN#2FBERFAB1J6J66835
KAVIOUS NEWSOM
CREDIT ACCEPTANCE CORP
2013 DODGE
VIN#1C3CDZABXD504171
XAVIER ROBERTSON
AF TITLE CO
2011 NISSAN MAXIMA
VIN#1N4AA5A1P8C837261
BRENDA WRIGHT
SANTADER COMSUMER USA
2004 GMC ENV
VIN#1GKET16S846120793
NADJA B CLARK
2007 FORD FUS
VIN#3FAHP06Z07R140733
BRITTANY SAIN
TMX FINANCE OF TN
2007 CHRYSLER 300
VIN#2C3KA53G87H813253
LIONEL MACK
2013 GMC TER
VIN#2GKALEK6D6361364
SHELIA NESBY
MARQUETTA COLE
2006 DODGE STA
VIN#1B3EL46R36N156234
LA KELLA BANKS
2005 NISSAN ALT
VIN#1N6AL1H35N9
June 2, 2023 Msd91871

NOTICE

THESE VEHICLES WILL BE SOLD @ AUCTION ON: 06/20/23 @ 9:00AM IN LIEU OF ALL TOWING AND STORAGE CHARGES AT 788 S MAIN ST. MEMPHIS, TN 38106
1999 TOYOTA CAMRY
VIN#2T1CF22P8XC193399
NO RECORD
2004 TOYOTA TV4
VIN#JTEGD20V240022917

EDITH GAILLARD
UNITY BANK OF MISSISSIPPI
1999 ACURA AT
VIN#19UUA5649XA026432
MATTHEW J KELLY
2019 FORD FIE
VIN#3FADP46J2KM117580
JERRY L KOWILTON JR
MITCHELL A SAMUELS
GLOBAL LENDING SVCS
2003 SATURN LS
VIN#1G8JU54FX3Y580670
ELIZABETH REECE
1997 CHEVROLET L/S
VIN#2G1WL52M4V9225218
KAREN SANTUCCI
ALBERT SANTUCCI
2002 HONDA ACCORD
VIN#1HGGC22582A010092
ERIC SMITH
2012 NISSAN ALT
VIN#1N6AL2AP9CC211409
MARKETTH WALLACE
QUALITY USED AUTO LLC
2001 FORD F150
VIN#1FTRX17W91NB17420
EUGENE B JONES JR
2010 INFINITI M35
VIN#JN1CY0A7PAM910887
June 2, 2023 Msd91897

NOTICE

Vehicle Auction on June 27, 2023 at 901 Tire & Auto, 5071 Summer Ave., Memphis, TN 38122. 2013 Chevrolet Vin# 2G1W6SE33D1138088. Owner: Shalonda Dorsey, Lienholder: One Main Financial Group, LLC.
June 2, 2023 Msd91917

State Revolving Fund (SRF) Loan Program - Public Meeting

The City of Memphis will be conducting a PUBLIC MEETING on June 20, 2023, at 6:00 p.m., local time, at Benjamin L. Hooks Library, 3030 Poplar Ave, Memphis TN 38111. This meeting is to provide information about the City's application for a Clean Water State Revolving Fund Loan in the amount of \$42,136,000 to complete Group 3 CIPP/Relay/Point Repair, Group 4 Relay, Group 5 CIPP, and Group 6 CIPP project and the resulting impact on monthly sewer bills. Questions prior to the meeting should be directed to Christopher Morrill at Christopher.Morrill@memphistn.gov
June 2, 6, 2023 Msd91933

NOTICE

Vehicle will be auctioned on June 6, 2023 @ 9am @ 3815 Winchester Rd. Memphis, TN 38118
2020 Peterbilt 579 - VIN# 1XPBD99X7LD663664

Vehicle will be auctioned on June 15, 2023 @ 9am @ 3815 Winchester Rd. Memphis, TN 38118

1995 Mitsubishi 006000 - VIN# JA7LS21G3SP006445
2008 BMW X6 - VIN# 5UFXK63579LZ91721
2012 Jeep Grand Cherokee - VIN# 1C4RJFCT5CC178213
2006 BMW X3 - VIN# WBXPA93426WD32239
2005 Harley Davidson - VIN# 1HD1FRW185Y635241
2018 Porsche Cayenne VIN# WP1AA2A26JKA06192
2006 Volvo S60 - VIN# YV1MS38266210065
June 2, 2023 Msd91935

NOTICE

Vehicle will be auctioned on June 6, 2023 @ 9am @ 3815 Winchester Rd. Memphis, TN 38118
2016 Infiniti Q50 - VIN# JN1CV7AR5GM250487
June 2, 2023 Msd91936

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APPENDIX (CONTINUED)

Glossary of Terms

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

APPENDIX (CONTINUED)

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

APPENDIX (CONTINUED)

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

Mr. John Weaver
YMCA of Memphis & The Mid-South
7171 Goodlett Farms Pkwy.
Cordova, TN 38016

Re: Proposed New Lakeland TN YMCA

Dear John:

We have reviewed the preliminary plans and outline information prepared by Fleming Architects for your proposed new YMCA facility located in Lakeland Tennessee.

We understand that the facility will consist of approximately 36,090 s.f. of new building structure, approximately 4,332 s.f. of a new water park area which includes a lazy river and water features, and a new 6 lane pool.

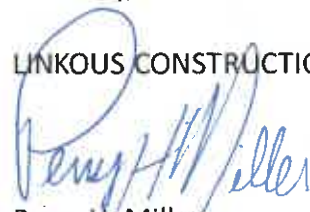
Based upon these parameters, we believe the preliminary construction budget would be approximately \$18,078,900.

This budget would include all site and building costs, as well as all water park and pool related construction. Please note that this budget pricing would not include land cost, Architectural & Engineering Fees, and Owner provided FFE items.

Please do not hesitate to contact me if you have any questions or require additional information.

Sincerely,

LINKOUS CONSTRUCTION CO., INC.



Perry H. Miller
Secretary/Treasurer

PHM/ml/r





Board of Commissioners

Meeting Cycle: Thursday, June 15, 2023

Subject: **Ordinance - Second and Final 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. For second and final reading, this ordinance also captures the final LSS appropriations increases related to additional grant funding.

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.

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

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.

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

SECTION 5. Appropriations increases, by LSS fund:

	Appropriations through O-9-2023	Amendments	Revised Appropriations
General Purpose School Fund	\$ 23,543,967	\$ 254,721	\$ 23,798,688
School Capital Projects Fund	13,343,711	-	13,343,711
School Federal Projects Fund	1,416,188	500,000	1,916,188
School Nutrition Fund	981,877	-	981,877
School Discretionary Grants Fund	113,290	-	113,290
School LEAP Fund	326,150	-	326,150
	<u>\$ 39,725,183</u>	<u>\$ 754,721</u>	<u>\$ 40,479,904</u>

First Reading: May 18, 2023
Public Hearing: June 15, 2023
Final Reading: June 15, 2023

Josh Roman, *Mayor*

ATTEST:

Debra Murrell
City Recorder

Meeting Cycle: Thursday, June 15, 2023

Subject: **Resolution** - approving a professional services agreement with A2H, Inc. for the design of Davies Plantation Road Bike / Pedestrian Improvements project.

Staff Contact: Luis Camarillo Hernandez, Staff Engineer

STAFF RECOMMENDATION

City staff recommends the Board of Commissioners approve resolution R-79-2023.

BUDGET IMPACT

This expenditure is appropriated in the Fiscal Year 2024 Annual Budget for the General Fund, which includes grant revenues for 80% of the total cost of the project.

DISCUSSION

The City of Lakeland received a Transportation Alternatives Grant (TAP) to add bicycle and pedestrian facilities on Davies Plantation Road, which will extend from the intersection of Highway 64 and Davies Plantation Road to the intersection of the Interstate 40 bridge and Davies Plantation Road. The City issued a RFQ for Professional Engineering Services on April 4th, 2023 which will include services such as NEPA, Design, and ROW. Three proposals were received and evaluated by the Consultant Selection Committee. The committee selected A2H, Inc. based on their qualifications and experience with local projects.

RESOLUTION R-79-2023

APPROVING A PROFESSIONAL SERVICES AGREEMENT WITH A2H, INC. FOR
THE DESIGN OF DAVIES PLANTATION ROAD BIKE / PEDESTRIAN
IMPROVEMENTS PROJECT

WHEREAS, the City desires to hire a firm for professional services related to the Davies Plantation Road Bike / Pedestrian Improvements project; and,

WHEREAS, A2H, Inc. was selected by the consultant selection committee based on their qualifications to perform the work; and,

WHEREAS, the City was awarded a Transportation Alternatives Grant for the project requiring a 20% local match; and,

WHEREAS, funding for this contract is appropriated in the 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 authorized to execute a professional services contract with A2H, Inc. in the amount of two hundred and fifty-six thousand dollars (\$256,000) for the design of Davies Plantation Road Bike / Pedestrian Improvements.

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee, this 15th day of June 2023, the public welfare requiring it.

Josh Roman, *Mayor*

ATTEST:

Debra Murrell
City Recorder

CONTRACT
BETWEEN CITY OF LAKE LAND
AND
A2H, Inc.

This agreement (the “Contract”) entered into this ____ day of _____, 2023 by and between the CITY OF LAKE LAND, hereinafter referred to as “CITY” and A2H, Inc. hereinafter to as “CONSULTANT”.

WITNESSETH

WHEREAS, the CITY desires to employ the CONSULTANT to provide the CITY with professional engineering services for the Davies Plantation Bike/Pedestrian Improvements Project, herein referred to as the “Project”; and

WHEREAS, the CONSULTANT was chosen by the Consultant Evaluation Panel on April 26, 2023.

WHEREAS, the CONSULTANT has the knowledge and expertise to provide such services; and

WHEREAS, the parties are desirous of entering into a contract setting forth the terms and conditions under which the CONSULTANT will provide said services.

NOW THEREFORE, for and in consideration of mutual promises and covenants herein contained, the parties hereto agree as follows:

I. SCOPE OF WORK

1. The Project will consist of the scope of work outlined in the attached document dated May 26, 2023. and labeled as “Attachment A – Scope of Services”.

2. The CONSULTANT shall provide the services as outlined above, which will be attached and incorporated herein by reference as if stated verbatim (the “Services”).

II. TERMS AND COMPENSATION

1. The CITY agrees to compensate the CONSULTANT for the provision of the Services in an amount not to exceed two hundred fifty six thousand dollars (\$256,000) (the “Fee”) during the term of this Contract as outlined in “Attachment B – Compensation for Services”.

2. The CONSULTANT shall submit monthly statements for services rendered as outlined on the attached Exhibits. The statements will be based upon CONSULTANT’S estimate and the CITY’S concurrence of the proportion of the total services actually completed at the time of billing. The CITY will make monthly payments in response to the CONSULTANT’S monthly statements.

3. The CONSULTANT shall submit invoices to the CITY on a monthly basis for SERVICES performed during the preceding month. Invoices shall be submitted in duplicate to the address set forth in Paragraph 30 of this Contract to the attention of Mrs. Emily Harrell, P.E. City Engineer. The CITY shall pay such invoices within forty-five (45) days of its receipt and approval of said invoices. The CITY is not obligated to pay, and will withhold from payment, any amounts the CITY has dispute with the CONSULTANT solely based on CONSULTANT’S non-performance or negligent performance of any of the Services under this Contract.

III. GENERAL CONDITIONS

The parties further agree as follows:

1. CONTROL

All Services by the CONSULTANT will be performed in a manner reasonably satisfactory to the CITY, and in accordance with the generally accepted business practices and procedures of the CONSULTANT.

2. CONSULTANT’S PERSONNEL

The CONSULTANT certifies that it presently has adequate qualified personnel to perform all services required under this Contract. All work performed during the Term of this Contract will be supervised by the CONSULTANT. The CONSULTANT further certifies that all of its employees assigned to serve the CITY have such knowledge and experience as required to perform the duties assigned to them. Any employee of the CONSULTANT who, in the opinion of the CITY, is incompetent, or whose conduct becomes detrimental to the work, shall immediately be removed from association with the Services under this Contract.

3. INDEPENDENT STATUS

a. Nothing in this Contract shall be deemed to represent that the CONSULTANT, or any of the CONSULTANT'S employees or agents, are the agents, representatives, or employees of the CITY. The CONSULTANT will be an independent Contractor over the details and means for performing the Services under this Contract. Anything in this Contract which may appear to give the CITY the right to direct the CONSULTANT as to the details of the performance of the Services under this Contract or to exercise a measure of control over the CONSULTANT is solely for purposes of compliance with local, state and federal regulations and means that the CONSULTANT will follow the desires of the CITY only as to the intended results of the scope of this Contract.

b. It is further expressly agreed and understood by CONSULTANT that neither it nor its employees or agents are entitled to any benefits which normally accrue to employees of the CITY; that CONSULTANT has been retained by the CITY to perform the Services specified herein (not hired) and that the remuneration specified herein is considered to fees for the Services performed (not wages) and that invoices submitted to the CITY by CONSULTANT for the Services performed shall be on the CONSULTANT'S letterhead.

4. TERMINATION OR ABANDONMENT

It shall be cause for the immediate termination of this Contract if, after its execution, the CITY determines that:

Either the CONSULTANT or any of its principals, partners or corporate officers, if a corporation, including the corporation itself, has plead nolo contendere, or has plead or been found guilty of a criminal violation, whether state or federal, involving, but not limited to, governmental sales or purchases, including but not limited to the rigging of bids, price fixing, or any other collusive and illegal activity pertaining to bidding and governmental contracting; or

CONSULTANT subcontracted, assigned, delegated, transferred its rights, obligations or interests under this Contract without the CITY'S consent or approval; or

CONSULTANT has filed bankruptcy, become insolvent or made an assignment for the benefit of creditors, or a receiver, or similar officer has been appointed to take charge of all or part of CONSULTANT assets.

a. The CITY may terminate the Contract upon five (5) days written notice by the CITY or its authorized agent to the CONSULTANT for CONSULTANT'S material breach for the failure to provide the Services specified under this Contract.

b. This Contract may be terminated by either party “with or without cause” by giving a thirty (30) day written notice to the other, before the effective date of termination (the “Termination Date”). In the event of such termination, the CONSULTANT shall be paid for all Services rendered prior to the Termination Date, provided the CONSULTANT shall have delivered to CITY such statements, accounts, reports, and other materials as required under this Contract; however, CONSULTANT shall not be compensated for any anticipatory profits that have not been earned as of the Termination Date. All Services completed by CONSULTANT prior to the Termination Date shall be documented and tangible work documents shall be transferred to and become the sole property of the CITY prior to payment for the Services rendered.

c. Notwithstanding the above or any section herein to the contrary, CONSULTANT shall not be relieved of liability to the CITY for damages sustained by the CITY by virtue of any breach of the Contract by CONSULTANT and the CITY may withhold any payments to CONSULTANT for the purpose of setoff until such time as the exact amount of damages due the CITY from CONSULTANT is determined. However, in no event shall CONSULTANT be liable to the CITY for any consequential damages.

5. COMPENSATION FOR CORRECTIONS

No compensation shall be due or payable to CONSULTANT pursuant to this Contract for any CONSULTANT’S Services performed by the CONSULTANT in connection with effecting of corrections to the design of the Services, when such corrections are required as a direct result of negligence by the CONSULTANT to properly fulfill any of his obligations as set forth in this Contract.

6. SUBCONTRACTING, ASSIGNMENT OR TRANSFER

a. Any subcontracting, assignment, delegation or transfer of all or part of the rights, responsibilities, or interest of either party to this Contract is prohibited unless by written consent of the other party. No subcontracting, assignment, delegation or transfer shall relieve the CONSULTANT from performance of the Services under this Contract. The CITY shall not be responsible for the fulfillment of the CONSULTANT’S obligations to its transferors or subcontractors.

b. Upon request of the other party, the subcontracting, assigning, delegating or transferring party shall provide all documents evidencing the subcontract, assignment, delegation or transfer.

7. CONFLICT OF INTEREST

The CONSULTANT covenants that it has no public or private interest, and will not acquire directly or indirectly any interest which would conflict in any manner with the performance of the Services. The CONSULTANT warrants that no part of the total Contract Fee shall be paid directly or indirectly to any officer or employee of the CITY or State of Tennessee as wages, compensation, or gifts in exchange for acting as an officer, agent, employee, subcontractor or consultant to the CONSULTANT in connection with any work contemplated or performed relative to this Contract.

8. LOBBYING

The CONSULTANT certifies, to the best of its knowledge and belief, that:

a. No federally appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.

b. If any funds other than federally appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this contract, grant, loan, or cooperative agreement, the CONSULTANT shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

c. The CONSULTANT shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into and is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, *U.S. Code*.

9. PUBLIC NOTICE

All notices, informational pamphlets, press releases, research reports, signs, and similar public notices prepared and released by the CONSULTANT shall include the statement, "This

project is funded under an agreement with the State of Tennessee.” Any such notices by the CONSULTANT shall be approved by the CITY and State of Tennessee.

10. CONTINGENT FEES

The CONSULTANT warrants that it has not employed or retained any company or person other than a bona fide employee working solely for the CONSULTANT, to solicit or secure this Contract, and that it has not paid or agreed to pay any company or person, other than a bona fide employee working solely for the CONSULTANT any fee, commission, percentage, brokerage fee, gift, or any other consideration contingent upon or resulting from the award or making of this Contract. For breach or violation of this warranty, the CITY will have the right to recover the full amount of such fee, commission, percentage, brokerage fee, gift, or other consideration.

11. EMPLOYMENT OF CITY WORKERS

The CONSULTANT will not engage, on a full, part-time, or any other basis during the Term of the Contract, any professional or technical personnel who are or have been at any time during the Term of the Contract in the employ of the CITY.

12. ACCESS TO RECORDS

During the work and Services to be provided hereunder, CONSULTANT agrees to permit duly authorized agents and employees of the CITY, State of Tennessee, and the Comptroller of the Treasury to enter CONSULTANT’S offices for the purpose of inspections, reviews and audits during normal working hours. Reviews may also be accomplished at meetings that are arranged at mutually agreeable times and places. The CONSULTANT will maintain all books, documents, papers, accounting records, and other evidence pertaining to the Fee paid under this Contract and make such materials available at their offices at all reasonable times during the Term of this Contract and for seven (7) years from the date of final project closeout for inspection by the CITY, State of Tennessee, Comptroller of the Treasury, or by any other governmental entity or agency participating in the funding of this Contract, or any authorized agents thereof. Copies of said records shall be furnished upon request.

13. ARBITRATION

Claims, disputes and other matters in question between the parties that are not resolved shall be decided in a court of law in the jurisdiction of the claim unless the CITY elects to proceed into arbitration in accordance with the Construction Industry Arbitration Rules of the American Arbitration Association currently in effect.

14. RESPONSIBILITIES FOR CLAIMS AND LIABILITIES

The CONSULTANT, agrees to the fullest extent permitted by law, to indemnify and hold harmless the CITY, its elected officials, officers, agents and employees, assigns and instrumentalities from damages and losses – including but not limited to Title VII and 42 USC 1983 prohibited acts arising from the negligent acts, errors or omissions of the CONSULTANT or its subcontractors, employees, or assigns in the performance of professional services under this Contract, to the extent that the CONSULTANT is responsible for such damages and losses on a comparative basis of fault and responsibility between CONSULTANT and the CITY. The CONSULTANT is not obligated to indemnify the CITY for the CITY'S own negligence. This indemnification shall survive the termination or conclusion of this Contract.

15. GENERAL COMPLIANCE WITH LAWS

a. The CONSULTANT certifies that it is qualified or will take necessary steps to qualify to do business in the State of Tennessee and that it will take such action as, from time to time, may be necessary to remain so qualified and it shall obtain, at its expense all licenses, permits, insurance, and governmental approvals, if any, necessary to the performance of the Services under this Contract.

b. The CONSULTANT is assumed to be familiar with and agrees that at all times it will observe and comply with all federal, state and local laws, ordinances, and regulations in any manner affecting the performance of the Services. The preceding shall include, but not be limited to, compliance with all Equal Employment Opportunity laws, the Fair Labor Standards Act, Occupational Safety and Health Administration (OSHA) requirements, and the Americans with Disabilities Act (ADA).

c. This Contract will be interpreted in accordance with the laws of the State of Tennessee. By execution of this Contract, the CONSULTANT agrees that all actions, whether sounding in contract or in tort, relating to the validity, construction, interpretation and enforcement of this Contract will be instituted and litigated in the courts of the State of Tennessee, located in Shelby County, Tennessee, and in no other. In accordance herewith, the parties to this Contract submit to the jurisdiction of the courts of the State of Tennessee located in Shelby County, Tennessee.

16. NON-DISCRIMINATION

The CONSULTANT hereby agrees, warrants, and assures compliance with the provisions of Title VI and VII of the Civil Rights Act of 1964 and all other federal statutory laws which provide in whole or in part that no person shall be excluded from participation or be denied benefits

of or be otherwise subjected to discrimination in the performance of this Contract or in the employment practices of the CONSULTANT on the grounds of handicap and/or disability, age, race, color, religion, sex, national origin, or any other classifications protected by federal, Tennessee State Constitutional or statutory law. The CONSULTANT shall upon request show proof of such non-discrimination and shall post in conspicuous places available to all employees and applicants notices of non-discrimination.

17. ENTIRE AGREEMENT

This Contract represents the entire and integrated agreement between the parties and supersedes all prior negotiations, representations, or agreements, whether oral or written.

18. AMENDMENT

This Contract may be modified or amended only by written instrument signed by both parties.

19. SEVERABILITY

If any provision of this Contract is held to be unlawful, invalid or unenforceable under any present or future laws, such provision shall be fully severable; and this Contract shall then be construed and enforced as if such unlawful, invalid or unenforceable provision had not been a part hereof. The remaining provisions of this Contract shall remain in full force and effect and shall not be affected by such unlawful, invalid, or unenforceable provision, there shall be added automatically as a part of this Contract a legal, valid and enforceable provision as similar in terms to such unlawful, invalid or unenforceable provision as possible.

20. NO WAIVER OF CONTRACTUAL RIGHT

No waiver of any term, condition, default, or breach of this Contract, or of any document executed pursuant hereto, shall be effective unless in writing and executed by the party making such waiver; and no such waiver shall operate as a waiver of either (a) such term, condition, default, or breach on any other occasion or (b) any other term, condition, default, or breach of this Contract or of such document. No delay or failure to enforce any provision in this Contract or in any document executed pursuant hereto shall operate as a waiver of such provision or any other provision herein or in any document related hereto. The enforcement by any party of any right or remedy it may have under this Contract or applicable law shall not be deemed an election of remedies or otherwise prevent such party from enforcement of one or more other remedies at any time.

21. MATTERS TO BE DISREGARDED

The titles of the several sections, subsections, and paragraphs set forth in this Contract are inserted for convenience of reference only and shall be disregarded in construing or interpreting any of the provisions of this Contract.

22. SUBJECT TO FUNDING

This Contract is subject to funding by the State of Tennessee Department of Transportation to the CITY. In the event sufficient funds for this Contract are not appropriated to the CITY for any of its fiscal period during the Term hereof, then this Contract will be terminated. In the event of such termination, the CONSULTANT shall be entitled to receive just and equitable compensation for any satisfactory work performed as of the Termination Date.

23. TRAVEL EXPENSES

All travel expenses payable under this Contract shall be approved in advance in a purchase order issued by the CITY and shall be in accordance with the CITY'S Travel Policy then in effect. All receipts documenting such expenses shall be submitted with the invoice for payment.

24. NON-LIABILITY FOR CONSULTANT EMPLOYEE TAXES

Neither CONSULTANT nor its personnel are the CITY'S employees, and the CITY shall not take any action or provide CONSULTANT'S personnel with any benefits and shall have no liability for the following:

- a. The CITY will not withhold FICA (Social Security) from CONSULTANT'S payments;
- b. The CITY will not make state or federal unemployment insurance contributions on behalf of CONSULTANT or its personnel;
- c. The CITY will not withhold state and federal income tax from payment to CONSULTANT;
- d. The CITY will not make disability insurance contributions on behalf of CONSULTANT;
- e. The CITY will not obtain workers' compensation insurance on behalf of CONSULTANT or CONSULTANT'S personnel.

25. INCORPORATION OF OTHER DOCUMENTS

a. CONSULTANT shall provide Services pursuant to this Contract in accordance with the terms and conditions set forth within the CITY's Request for Qualifications as well as the response of CONSULTANT thereto, all of which are maintained on file within the CITY and incorporated herein by reference.

b. It is understood and agreed between the parties that in the event of a variance between the terms and conditions of this Contract and any amendment thereto and the terms and conditions contained either within the Request for Qualifications or the response thereto, the terms and conditions of this Contract as well as any amendment shall take precedence and control the relationship and understanding of the parties.

26. CONTRACTING WITH LOCALLY OWNED SMALL BUSINESS

The CONSULTANT shall take affirmative action to assure that Locally Owned Small Business that have been certified by the CITY are utilized when possible as sources of supplies and equipment, construction and services.

27. RIGHT TO REQUEST REMOVAL OF CONSULTANT'S EMPLOYEES

The CITY may interview the personnel CONSULTANT assigns to CITY'S work. The CITY shall have the right, at any time, to request removal of any employee(s) of the CONSULTANT whom the CITY deems to be unsatisfactory for any reason. Upon such request, the CONSULTANT shall use all reasonable efforts to promptly replace such employee(s) with substitute employee(s) having appropriate skills and training.

28. INCORPORATE OF WHEREAS CLAUSES

The foregoing whereas clauses are hereby incorporated into this Contract and made a part hereof.

29. DISCLOSURE OF REPORTS, DATA OR OTHER INFORMATION

Notwithstanding anything to the contrary contained herein or within any other document supplied to the CITY by the CONSULTANT, CONSULTANT understands and acknowledges that the CITY is a governmental entity subject to the laws of the State of Tennessee and that any reports, data or other information supplied to the CITY by the CONSULTANT due to Services performed pursuant to this Contract is subject to being divulged as a public record in accordance with the laws of the State of Tennessee.

30. ORGANIZATION STATUS AND AUTHORITY

a. CONSULTANT represents and warrants that it is a corporation, limited liability company, partnership, or other entity duly organized, validly existing and in good standing under the laws of the State of Tennessee; it has the power and authority to own its properties and assets and is duly qualified to carry on its business in every jurisdiction wherein such qualification is necessary.

b. The execution, delivery and performance of this Contract by the CONSULTANT has been duly authorized by all requisite action and will not violate any provision of law, any order of any court or other agency of government, the organizational documents of CONSULTANT, any provision of any indenture, agreement or other instrument to which CONSULTANT is a party, or by which CONSULTANT'S respective properties or assets are bound, or be in conflict with, result in a breach of, or constitute (with due notice or lapse of time or both) a default under any such indenture, agreement or other instrument, or result in the creation or imposition of any lien, charge or encumbrance of any nature whatsoever upon any of the properties or assets.

31. INSURANCE REQUIREMENTS

a. The CONSULTANT shall purchase and maintain, in a company or companies licensed to do business in the State of Tennessee, such insurance as will protect the CITY from claims which may arise out of or result from the CONSULTANT'S operations under the Contract, whether such operations are performed by himself or by any subcontractors or by anyone directly or indirectly employed by any of them, or by anyone for whose acts the CONSULTANT or subcontractor may be liable.

b. The insurance required shall be written for not less than any limits of liability specified or required by law, whichever is greater. The CONSULTANT will maintain insurance, throughout the life of this Contract, through insurers rated A- or better by A.M. Best, with the following minimum requirements:

i. Errors and Omissions Liability Coverage with limits of \$1,000,000.00 per occurrence / \$2,000,000.00 annual aggregate for this Contract.

ii. Commercial General Liability Coverage with minimum limits of \$1,000,000.00 per occurrence / \$2,000,000.00 annual aggregate premises/ operations coverage, \$2,000,000.00 annual aggregate products/completed operations. The City of Lakeland, its elected officials, appointees and employees will be named as additional insured.

iii. Workers Compensation Coverage, including coverage for sole proprietors, partners, and officers, regardless of requirement by Tennessee State Statute.

iv. Commercial Auto Liability with minimum limit of \$1,000,000.00 for all owned, hired and non-owned automobiles.

c. CONSULTANT shall provide CITY with a current copy of the Certificate of Insurance at the time of contracting and shall maintain said insurance during the entire Contract period as well as provide renewal copies on each anniversary date. The certificate holder is to read:

CITY OF LAKELAND
10001 U.S. Highway 70
Lakeland, TN 38002

Upon termination or cancellation of insurance currently in effect under this Contract, the CONSULTANT shall purchase an extended reporting endorsement and furnish evidence of same to the CITY.

32. NOTICE

Any notices required or permitted to be given under the provisions of this Contract shall be effective only if in writing and delivered either in person to the CITY'S authorized agent or by First Class or U.S. Mail to the addresses set forth below, or to such other person or address as either party may designate in writing and deliver as herein provided:

CITY: City of Lakeland Engineering Department
Attn: Emily Harrell, P.E. City Engineer
10001 U.S. Highway 70
Lakeland, TN 38002
(901) 867-2717

CONSULTANT: A2H, Inc.
Attn: Sebastian Morris, PE
3009 Davies Plantation Road
Lakeland, TN 38002
(901) 372-0404

33. OWNERSHIP OF DOCUMENTS AND OTHER PROPRIETARY INTERESTS

a. The CONSULTANT agrees that the CITY will own exclusively all right, title and interest in and to materials and information created or supplied by CONSULTANT for the

performance of the Services under this Contract and for which Fees have been received by CONSULTANT (“Work Product”) whether or not the same is accepted or rejected by the CITY. The Work Product shall remain the property of the CITY and shall not be used or published by the CONSULTANT or any other party without the express prior consent of the CITY. Work Product will be deemed a “work made for hire” as that term is used in the Copyright Act. In implementing the foregoing, the CONSULTANT hereby grants and assigns to CITY all rights and claims of whatever nature and whether now or hereafter arising in and to any and all of such Work Product and shall cooperate fully with the CITY in any steps the CITY may take to obtain copyrights, trademark or like protections with respect thereto. The signing of this Contract shall constitute a complete transfer of ownership, intellectual property and copyright all documents from CONSULTANT to CITY upon completion of the Work Product. The CONSULTANT shall not construe such transfer as a grant for usage nor can the CONSULTANT revoke it.

b. All information owned, possessed or used by the CONSULTANT which is communicated to, learned, developed or otherwise acquired by the CONSULTANT in the performance of the Services for the CITY, which is not generally known to the public, shall be confidential and CONSULTANT shall not, beginning on the date of first association or communication between the CITY and the CONSULTANT and continuing through the term of this Contract and any time thereafter, disclose, communicate or divulge, or permit disclosure, communication or divulgence, to another or use for CONSULTANT’S own benefit or the benefit of another, any such confidential information unless required by law. Except when defined as part of the Services, CONSULTANT shall not make any press releases, public statement, or advertisement referring to the Work Product or the engagement of CONSULTANT as an independent contractor of the CITY in connection with the Work Product, or release any information relative to the Work Product for publications, advertisement or any other purpose without the prior written approval of the CITY.

c. The CONSULTANT shall obtain assurances similar to those contained in this subsection from persons, contractors and subcontractors retained by the CONSULTANT. CONSULTANT acknowledges and agrees that a breach by CONSULTANT of the provisions of this section will cause CITY irreparable injury and damage. CONSULTANT, therefore, expressly agrees that the CITY shall be entitled to injunctive or other equitable relief in any court of competent jurisdiction to prevent or otherwise restrain a breach of this Contract.

34. CHANGES

The CITY may, from time to time, request changes in the scope of the services of the CONSULTANT to be performed hereunder. Such changes, including any increase or decrease in the amount of the CONSULTANT’S compensation, which are mutually agreed upon between the CITY and the CONSULTANT, shall be incorporated in written amendments to this Contract.

There shall be no increase in the amount of CONSULTANT'S compensation, as set forth above, unless approved by Resolution adopted by the City of Lakeland.

IN WITNESS WHEREOF, the parties hereto have set their signatures for the purposes contained herein, on the day and date first above written.

APPROVED TO AS FORM:

CITY OF LAKELAND

A2H, Inc.

Michael Walker, City Manager

Pat Harcourt, PE

ATTEST:

ATTEST:

Debra Murrell, City Recorder

Title:



May 26, 2023

Emily Harrell
City Engineer
City of Lakeland
10001 Highway 70
Lakeland, TN 38002

Re: City of Lakeland
Phase II Davies Plantation Road Pedestrian Improvements
Hwy 64 to I-40
Lakeland, TN

A2H # 23193

Dear Emily,

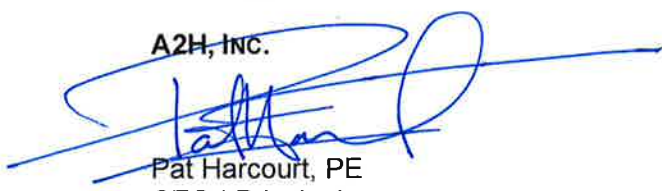
A2H is pleased to submit our Contract for design and consulting related services for this project. As an integrated Engineering, Architectural and Planning firm, A2H offers all the services required to successfully complete this project. If you agree with the terms as outlined within the enclosed Contract, please acknowledge your acceptance by signing and dating the Contract and initialing the Terms and Conditions in the spaces indicated and return one executed Contract to our office.

If selected, please note that Sebastian Morris will serve as Project Manager for this project and will be your contact person in our office. If you have any questions or require additional information, please do not hesitate to contact either me or at any time.

Thank you for giving us the opportunity to submit this Contract.

Sincerely,

A2H, Inc.



Pat Harcourt, PE
CEO | Principal



Sebastian Morris, PE
Civil Engineer | Project Manager



May 26, 2023

Emily Harrell
City Engineer
City of Lakeland
10001 Highway 70
Lakeland, TN 38002

Re: City of Lakeland
Phase II Davies Plantation Road Pedestrian Improvements
Hwy 64 to I-40
Lakeland, TN

A2H # 23193

Dear Emily,

A2H is pleased to respond to your request for Professional Services on the above referenced project. By way of this Contract, we are enclosing our understanding of the scope of work required for the project and shall perform the Professional Services upon the terms and conditions set forth in this letter.

I. The following represents our understanding of the project description:

A2H will be responsible for professional design and consulting services necessary for the Phase II Davies Plantation Road Pedestrian Improvements proposed in Lakeland, TN.

Additional aspects of the project include the following:

- A. Asphalt mill and overlay.
- B. ROW/Easement acquisitions.

The proposed scope of services is intended to provide the necessary services and documents to comply with the requirements of the Multimodal Grant awarded by TDOT.

II. It is our understanding that the Basic Scope of Services includes:

A2H will provide the following as part of our Basic Scope of Services, working closely with City of Lakeland to provide these services in support of the project:

- Project Management
- Planning
- Land Surveying
- Civil Engineering
- Landscape Architecture
- Electrical Engineering

The phases described below represent our understanding of the project requirements as indicated by the Client:

PE - NEPA

- A. Preliminary Functional Plan document development to be submitted for the NEPA document.
- B. TDOT coordination for preparations and submittal of NEPA document.
- C. A2H will provide a Functional Plan for environmental clearance purposes including 100% complete topographic survey, cover sheet, present layout, and proposed layout.
- D. Schedule/attend public involvement meetings if necessary.

PE - Design

- A. A2H will provide the TDOT required Property Map and Acquisition Table for all right-of-way, permanent easements, and construction easements.
- B. A2H will coordinate with Regional ROW Coordinator, TDOT State Railroad Coordinator and TDOT Regional Utility Coordinator and submit Utility Certification Letters as required by TDOT.
- C. A2H will coordinate and submit Utility Certification Letters as required by TDOT.
- D. A2H will coordinate Local, State, and Federal Permits for certification and concurrence from TDOT. If permitting is required, costs will be paid by the city outside of this contract.
- E. A2H will provide Plans, Specs, & Estimates (PS&E) Document completion per TDOT requirements.
- F. A2H will provide final design plans upon the Notice to Proceed with Final Design from TDOT.
- G. A2H will submit plans, specifications, and an opinion of probable construction costs to TDOT for review which is required to receive a Notice to Proceed into the Construction Phase.
- H. A2H will coordinate the right-of-way certification process, including:
 - i. Initial contact packets
 - ii. Develop easement and/or acquisition plats and descriptions.
 - iii. Property owner meetings
 - iv. Market analyses for right-of-way purchases
 - v. Right-of-way negotiations
 - vi. Right-of-way purchases.

III. Exclusions from our Basic Scope of Services are as follows:

Services not set forth above as Basic Scope of Services in this Contract are excluded from the scope of our work and we assume no responsibility to perform such services, including but not limited to:

- A. Services required because of significant changes in the project, including changes in size, quality, complexity, schedule or methods of bidding.
- B. Plan review fees required by local or state entity, application fees and/or permit fees.
- C. Environmental Site Assessment.
- D. Geotechnical Engineering services for appropriate geotechnical engineering design criteria for earth-related phases.
- E. Off-site improvements not specifically referenced in the Basic Scope of Services.
- F. Construction Cost Estimating services.

- G. Submission and payment for Advertisement for Bid.
- H. Construction Administration services.
- I. Construction Engineering & Inspection services.
- J. Quality Assurance Testing services.

IV. Our proposed schedule of deliverables for the above referenced Basic Scope of Services is as follows:

- A. A2H will provide the Client with a schedule for phase deliverables and construction within two weeks of the Notice To Proceed.

V. Our proposed compensation for the above referenced Basic Scope of Services is as follows:

The TDOT Multimodal Access Grant reimbursement requests for services by A2H shall be capped at \$256,000.00 as required by TDOT. Additional compensation for services shall be paid for fully by the City of Lakeland.

PE - NEPA	\$	92,400.00
PE - Design	\$	163,600.00
Compensation for Basic Scope of Services	\$	256,000.00
Reimbursable Expense Fee (Courier Service, Mileage, and Printing)	\$	600.00

VI. Additional Services:

Additional services shall consist of all services not included in the Basic Services as set forth above. No work will be performed beyond the services noted above without an express written agreement between A2H and City of Lakeland. Additional Services will be billed either on an hourly basis in accordance with the hourly rate schedule contained herein, or a negotiated fixed fee based on the scope of additional services requested. The A2H Hourly Rate Schedule is as follows:

STAFF MEMBER	LEVEL I	LEVEL II	LEVEL III
Principal	\$ 200.00	\$ 215.00	\$ 230.00
Associate Principal	\$ 160.00	\$ 175.00	\$ 190.00
Project Manager	\$ 140.00	\$ 160.00	\$ 180.00
Project Coordinator	\$ 80.00	\$ 90.00	\$ 100.00
Engineer	\$ 130.00	\$ 145.00	\$ 170.00
Senior Designer	\$ 120.00	\$ 135.00	\$ 150.00
Landscape Architect	\$ 100.00	\$ 120.00	\$ 140.00
Planner	\$ 100.00	\$ 120.00	\$ 140.00
Land Surveyor	\$ 100.00	\$ 110.00	\$ 125.00
Designer	\$ 90.00	\$ 100.00	\$ 110.00
BIM/CAD Technician	\$ 80.00	\$ 90.00	\$ 105.00
Survey Crew Member	\$ 60.00	\$ 70.00	\$ 80.00
Administrator	\$ 65.00	\$ 75.00	\$ 90.00

Meeting Cycle: Thursday, June 15, 2023

Subject: **Resolution** - approving an agreement with Complete Demolition Services, LLC for building demolition.

Staff Contact: Emily Harrell, City Engineer

STAFF RECOMMENDATION

City Staff recommends the Board of Commissioners approve Resolution R-82-2023.

BUDGET IMPACT

This project was not allocated in the Fiscal Year 2023 Annual Budget for the General Fund, however, it will be funded through budget transfers.

DISCUSSION

The City is in the process of acquiring the Econo Lodge property, located at 9822 Huff n Puff Road, with the intent to demolish the structure for park and recreation facilities. The building demolition was publicly bid on June 1, 2023. The City received the following eight (8) bids:

BIDDER	BID AMOUNT
Complete Demolition Services, LLC	\$171,000
Dore & Associates, Inc.	\$387,600
Tiny's Construction, LLC	\$784,350
S&K Developers, LLC	\$234,500
Chandler Demolition Company, Inc.	\$557,075
Barnes & Brower, Inc.	\$212,560
Grinder Tabor & Ginder, Inc.	\$224,460
EAI	\$389,000

Complete Demolition Services, LLC was the lowest responsive bidder. Additionally, a representative from Complete Demolition Services was one of two contractors that attended the pre-bid meeting indicating an understanding of the project requirements.

The contract stipulates the building to be demolished by July 21, 2023. All debris will be removed and the site stabilized by August 31, 2023. Temporary fencing will be installed around the facility until the project is complete to restrict access to the site.

RESOLUTION R-82-2023

APPROVING AN AGREEMENT WITH COMPLETE DEMOLITION SERVICES, LLC
FOR BUILDING DEMOLITION

WHEREAS, the City of Lakeland, Tennessee, (the “City”) desires to demolish the hotel located at 9822 Huff n Puff Road to replace with parks and recreation facilities; and,

WHEREAS, Complete Demolition Services, LLC was the lowest qualified bidder on June 1, 2023, for the Building Demolition project; and,

WHEREAS, funding for this project will be through the Fiscal Year 2023 Annual Budget for the General Fund with budget transfers:

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, an agreement with Complete Demolition Services, LLC for the Building Demolition project in the amount of one hundred seventy-one thousand dollars (\$171,000.00).

BE IT FURTHER RESOLVED, that the Board of Commissioners authorize an additional fifty thousand dollars (\$50,000.00) for a construction contingency fund to be used to pay for items that may arise outside of the unit bid prices and for unforeseen work and that the City Manager is hereby authorized to make verified partial payments when necessary throughout the project to a total fixed cost amount of two hundred twenty-one thousand dollars (\$221,000.00).

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee, this 15th day of June 2023, the public welfare requiring it.

Josh Roman, *Mayor*

ATTEST:

Debra Murrell
City Recorder

STANDARD FORM OF
AGREEMENT BETWEEN OWNER AND CONTRACTOR

THIS AGREEMENT is made between the City of Lakeland, hereinafter referred to as the "Owner," and Complete Demolition Services, LLC, hereinafter referred to as the "Contractor."

WHEREAS, the City of Lakeland is desirous to demolish a hotel to construct parks and recreation facilities; and,

WHEREAS Complete Demolition Services, LLC is able and willing to provide those services to the City of Lakeland, Tennessee.

NOW, THEREFORE, it is hereby agreed as follows:

ARTICLE 1. WORK.

Contractor shall perform all the work required by the Contract documents for the Building Demolition project, Lakeland, Tennessee.

ARTICLE 2. ENGINEER.

The Project has been designed by the City of Lakeland Engineering Office, 10001 U.S. Highway 70, Lakeland, Tennessee, who is hereinafter referred to as the "Engineer" and who is to act as Owner's representative, assume all duties and responsibilities and have the rights and authority assigned to Engineer in the Contract documents in connection with completion of the Work in accordance with the Contract documents.

ARTICLE 3. CONTRACT TIME.

- 3.1 The Work will be substantially completed by July 21, 2023, and completed and ready for final payment in accordance with Paragraph 15.06 of the General Conditions by August 31, 2023.
- 3.2 Liquidated Damages. Owner and Contractor recognize that time is of the essence of this Agreement and that Owner will suffer financial loss if the Work is not substantially completed by the time specified in Paragraph 3.1 above, plus any extension thereof allowed in accordance with Article 15 of the General Conditions. They also recognize the delays, expense, and difficulties involved in proving in a legal or arbitration proceeding, the actual loss suffered by Owner if the Work is not substantially completed on time. Accordingly, instead of requiring any such proof, Owner and Contractor agree that as liquidated damages for delay (but not as a penalty) Contractor shall pay Owner one Hundred Dollars (\$100.00) for each day that expires after the time specified in Paragraph 3.1 for substantial completion. After Substantial Completion, if the Contractor shall neglect, refuse, or fail to complete the remaining work within the time specified in paragraph 3.1 for completion and readiness for final payment or any proper extension thereof granted by Owner, Contractor shall pay Owner One Hundred Dollars (\$100.00)

for each day that expires after the time specified in paragraph 3.1 for completion and readiness for final payment. It is further agreed that such liquidated damages are not a penalty but represent the parties' best estimate of actual damages.

ARTICLE 4. CONTRACT PRICE.

In Consideration of the performance of the work in accordance with the Contract documents for this Unit Price Contract, Owner shall pay Contractor in current funds a not-to-exceed total contract price of one-hundred seventy-one thousand dollars (\$171,000.00). subject to additions and deductions by Change Order approved by the Owner. The contract fee shall be based on materials actually furnished and installed and services actually provided based on the unit prices contained in the Bid Form and Itemized Bid Schedule, included as Exhibit "A" (pages BF-1 -- BS-1) and by this reference made a part of this Agreement.

ARTICLE 5. PAYMENT PROCEDURES.

Contractor shall submit Applications for Payment in accordance with Article 15 of the General Conditions. Applications for Payment will be processed through the Engineer as provided in the General Conditions.

- 5.1 Progress Payments. Owner shall make progress payments on the basis of Contractor's Applications for Payment as recommended by Engineer, on or about the 25th day of each month during construction as provided below. All progress payments will be on the basis of the progress of the Work measured by the Schedule of Values provided for in Paragraph 15 of the General Conditions, subject to the cutoff and submittal dates provided in the General Provisions.
 - 5.1.1 During the course of the Contract progress payments will be made in an amount equal to 95% of the Work completed, less in each case the aggregate of payments previously made.
 - 5.1.2 In the event the Contractor makes only one application for payment upon substantially completing the Work, progress payment will be made in an amount equal to 95% of the Work completed. Owner shall withhold five percent (5%) of the work completed as retainage, said retainage to be paid in accordance with the provisions of Paragraph 5.2, Final Payment.
- 5.2 Final Payment. Upon final completion and acceptance of the Work in accordance with Paragraph 15.06 of the General Conditions, Engineer shall recommend payment and present Contractor's Final Application for Payment to the City in accordance with Tennessee Statutes 54-5-122. Before final acceptance of the project as having been finally completed, the contractor shall furnish evidence of payment in full for materials and labor to the City in accordance with Tennessee 54-5-122. When this is done, full settlement may be made with the contractor, but not until thirty (30) day's notice is some newspaper published in the county where the work is done, if there is a newspaper there, and if not, in a newspaper in an adjoining county that settlement is about to be made and notifying all claimants to file notice of their claims with the

officials and the period for filing shall not be less than thirty (30) days after the last published notice. In the event claims are filed, the officials shall withhold a sufficient sum to pay the claims in the same way and manner as is provided for claimants making claims against contractors dealing with the Department of Transportation in accordance with Statutes 54-5-123, and claimants may bring suits against contractors in the way and manner provided in 54-5-124, as suits are brought against contractors dealing with the department. Where claims are allowed by the Courts, Statutes 54-5-125 and 54-5-127 shall be applicable.

ARTICLE 6. WITHHELD FUNDS.

Pursuant to Tennessee Statutes Section 66-11-104 et seq., withheld percentages for Contracts exceeding \$500,000.00 will be retained in an account in the name of the Contractor (except when specifically waived in writing by Contractor) which has been assigned to the Owner until the Contract is completely, satisfactorily, and finally accepted by the Owner. Unless a depository is designated by the Contractor in a written attachment hereto, the Contractor's signature hereon shall act as authority for the Owner to designate a retainage depository on behalf of the Contractor, for the purposes specified in Tennessee Statutes Section 66-11-104. The Contractor's signature hereon shall act as an assignment of the depository account to the Owner, as provided by Tennessee Statutes Section 66-11-104 et seq., whether the depository is designated by the Contractor or by the Owner.

ARTICLE 7. CONTRACTOR'S REPRESENTATIONS.

In order to induce Owner to enter into this Agreement, Contractor makes the following representations:

- 7.1 Contractor has familiarized himself with the nature and extent of the Contract documents, Work, locality, and with all local conditions and federal, state, and local Laws and Regulations that in any manner may affect cost, progress, or performance of the Work.
- 7.2 Contractor has studied carefully all reports of investigations and test of subsurface and latent physical conditions at the site or otherwise affecting cost, progress, or performance of the Work which were relied upon by Engineer in the preparation of the Drawings and Specifications and which have been identified in the Supplementary Conditions.
- 7.3 Contractor has made or caused to be made examinations, investigations, and test and studies as he deems necessary for the performance of the Work at the Contract price, within the Contract Time, and in accordance with the other terms and conditions of the Contract documents; and no additional examinations, investigations, tests, reports, or similar data are or will be required by Contractor for such purposes.
- 7.4 Contractor has correlated the results of all such observations, examinations, investigations, tests, reports, and data with the terms and conditions of the Contract documents.

- 7.5 Contractor has given Engineer written notice of all conflicts, errors, or discrepancies that he has discovered in the Contract documents and the written resolution thereof by Engineer is acceptable to Contractor.

ARTICLE 8. CONTRACT DOCUMENTS.

The Contract documents which comprise the entire agreement between Owner and Contractor are attached to this Agreement, made a part hereof and consist of the following:

- 8.1 This Agreement (Pages SFA-1 to SFA-5, inclusive).
- 8.2 Joint Account Agreement or Letter of Forfeiture waiving same (if applicable)
- 8.3 Exhibit "A" - Bid Form and Bid Schedule.
- 8.4 Affidavit of Drug Free Work Program
- 8.5 Addenda
- 8.6 Performance & Payment Bonds
- 8.7 Certificates of Insurance, of Workers' Compensation Coverage, and of Unemployment Insurance Coverage.
- 8.8 2013 Standard General Conditions of the Construction Contract (Pages i to 62, inclusive).
- 8.8 Standard Supplementary Conditions (Pages SSC-1 to SSC-16, inclusive).
- 8.9 General Requirements
- 8.9 Special Provisions (Section 01810)
- 8.10 HUD Requirements
- 8.11 Technical Specifications
- 8.12 Notice of Award.
- 8.13 Notice to Proceed.
- 8.14 Minutes of the Pre-Bid Conference, if any.
- 8.15 Shop Drawings and other Submittals furnished by Contractor during performance of the Work and accepted by the Owner.

8.16 Any modifications, amendments, and supplements, including Change Orders, issued pursuant to Article 11 of the General Conditions, on or after the effective date of this Agreement.

8.17 Notice of Substantial Completion.

ARTICLE 9. MISCELLANEOUS PROVISIONS.

9.1 The CONTRACTOR hereby agrees, warrants, and assures compliance with the provisions of Title VI and VII of the Civil Rights Act of 1964 and all other federal statutory laws which provide in whole or in part that no person shall be excluded from participation or be denied benefits of or be otherwise subjected to discrimination in the performance of this Contract or in the employment practices of the CONTRACTOR on the grounds of handicap and/or disability, age, race, color, religion, sex, national origin, or any other classification protected by federal, Tennessee State Constitutional or statutory law. The CONTRACTOR shall upon request show proof of such non-discrimination and shall post in conspicuous places available to all employees and applicants notices of non-discrimination.

Terms used in this Agreement, which are defined in the General Conditions, shall have the meanings designated in those conditions.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed in one (1) original copy on the day and year first above written.

APPROVED AS TO FORM:

(PROJECT: _____)

DATED this _____ day of _____, 2023

ATTEST:

CONTRACTOR:

By: _____

By: _____

Title: _____

Title: _____

ATTEST:

OWNER:
CITY OF LAKELAND, TENNESSEE
A Municipal Corporation

By: _____
Debra Murrell
Title: City Recorder

By: _____
Michael Walker
Title: City Manager

Meeting Cycle: Thursday, June 15, 2023

Subject: **Resolution** - approving an agreement with FALU Security Corporation for security services.

Staff Contact: Emily Harrell, City Engineer

STAFF RECOMMENDATION

City Staff recommends the Board of Commissioners approve Resolution R-81-2023.

BUDGET IMPACT

This project was not allocated in the Fiscal Year 2023 Annual Budget for the General Fund, however, it will be funded through budget transfers.

DISCUSSION

The City is in the process of acquiring the Econo Lodge property through condemnation, which could be vacant for a short time until the demolition contractor is able to begin work. During that time, the City proposes to provide security services to prevent trespassing and potential illegal activity from occurring on the property.

The City issued a Request for Proposals in May 2023 for security services. Three (3) proposals were received, of which FALU Security was selected by the selection committee based on qualifications and cost proposal.

RESOLUTION R-81-2023

APPROVING AN AGREEMENT WITH FALU SECURITY CORPORATION FOR
SECURITY SERVICES

WHEREAS, the City desires to hire a contractor to provide security services at vacant City facilities; and,

WHEREAS, the City issued a Request for Proposals for security services in May 2023; and,

WHEREAS, FALU Security Corporation was selected by the selection committee based on qualifications and cost proposal; and,

WHEREAS, Funding for security services will be from the Fiscal Year 2023 General Fund Budget, through transfers:

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the City of Lakeland, Tennessee, that the City Manager is authorized and directed to execute an agreement with FALU Security Corporation for security services not to exceed fifty thousand dollars (\$50,000.00).

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee this 15th day of June 2023, the public welfare requiring it.

Josh Roman, *Mayor*

ATTEST:

Debra Murrell
City Recorder



CONTACT INFORMATION:

Contact Name: Emily Harrell, P.E.

Office: (901) 867-5418

Company/Client: Lakeland City Hall/Engineering Department

Address: 10001 U.S. Highway 70, Lakeland, TN 38002

Email Address: eharrell@lakelandtn.org

TERMS OF PROPOSAL

1. DEFINITION OF TERMS

Falu Security: The Falu Corporation dba Falu Security, 1100 Peachtree Street NE Suite 200, Atlanta, GA 30309

Authorization

The above named is engaging Falu Security, as an independent agent for the specific purpose of utilizing its armed guard patrol services to implement a strong security presence, provide foot patrols and assess the

area for any hazards, threats, suspicious activity and issues at vacant city owned facilities in Shelby County, TN.

Falu Security will have officers that are TN Armed certified.

2. Warranties

FALU Security represents and warrants to Sam that it has the experience and ability to perform the services required by this PROPOSAL; that it will perform said services in a professional, competent and timely manner; that it has the power to enter into and perform this PROPOSAL; and that its performance of this PROPOSAL shall not infringe upon or violate the rights of any third party or violate any federal, state and municipal laws.

3. Company History, Organization and Achievements

Falu Security was founded in 1998 in Louisville, Kentucky. Falu Security has been in business for 24 years. Falu Security started out working as bouncers at nightclubs until 2013. Those details transitioned into providing special events for the Kentucky Derby, All Star Weekend, the Super Bowl, Indianapolis Black Expo, and CIAA Tournament weeks in Charlotte, North Carolina. Falu Security has provided security for numerous college campuses such as Purdue University, University of Louisville, University of Ohio-Miami, University of North Carolina and Duke University for events relating to football, basketball and baseball seasons. Falu Security developed a brand of having the capacity to provide coverage for large crowds with efficiency and efficacy. All officers are required to go through the 40-hour state mandated training of each state that we operate in and as a company provide at least an additional 40 hours of continuing education for each officer that maintains employment of at least two months with the company. From the special event product of

Falu Security, we establish a teaching and training that consists of relative positioning, which engages and diffuses situations at the same time, trains officers how to stand in a strategic manner when approached or approaching subjects in various scenarios throughout the course of their shift. Officers are also trained in physical management that comes from training with security teams in hospitals in handling unruly patients. All officers are given real live scenarios of physical management as well as video training and a test. CPR and First Aid are also added to their training in lieu of situations where a patron of a special event undergoes a medical emergency. Events have had Falu Security personnel at numbers between 25-60 at one time.

In 2004, Falu Security embarked in its retail security division, acquiring national contracts to the likes of Toys R Us, The Disney Store, COMP USA, Helzberg Diamonds, and Abercrombie and Fitch stores. Falu Security covered these same stores throughout Kentucky, Indiana, Ohio, West Virginia, Tennessee and North Carolina.

In 2006, Falu Security started an armed ATM/armored vehicle transport division that covered Ohio, Kentucky and Indiana. Officers were tasked to provide armed support for ATM technicians while they repaired ATM machines across all of these three states and provided armed support for armored trucks during the course of their routes throughout the week. Routes would vary between 9 hours to 16 hours per day. Officers were taught and trained on how to engage in robbery situations while inside the transport vehicle as well as outside and how to provide effective escorts with money messengers. Also trained on how to respond to when they believed they were being followed or scoped out by suspicious individuals. Officers were qualified in various handgun calibers along with shotgun.

In 2011, Falu Security expanded further into Indianapolis, Indiana and Cincinnati, Ohio markets, bringing the guard force to over 100 full time officers. We extended services to include workplace crisis intervention which consisted of providing armed security support to corporate offices such as Charles Schwab, Hub Group, SnapChat, and Sony Music Group. Officers were trained to be prepared to respond to threat situations such as active shooter, disgruntled employee and potential strikes/actual strikes.

In 2014, Falu Security decided to expand to the South and open its new Corporate Headquarters in Nashville, Tennessee. The same clients that we serviced in the 16 years prior, we began to expand our services to them in the South. Offices were opened up in Atlanta, Georgia, Charlotte, North Carolina and Charleston, South Carolina. In 2016, Falu Security began to provide armed security support for big box retailers such as Ross Department stores, T-Mobile and Home Depot in Memphis, TN, Forever 21, Kroger, Country Music Awards and Sam's Club in Nashville, TN, Walmart and DTLR in Charlotte, NC, and Falu Security also began to provide specialized security support for Fortune 500 companies such as UBS Financial Systems in downtown Atlanta, Veritiv in Atlanta, GA, Amazon, and Alcon Laboratories in John's Creek, GA that consists of responding to workplace violence and crisis situations. We offer highly trained and versatile officers who are tasked at meeting critical and succinct needs of our clients, and provide proven results that any issues or problems that existed beforehand have been resolved or a path has been given to resolve issues in the near future.

The Falu Corporation dba Falu Security is a C Corporation registered through the Securities and Exchange Commission in Tennessee. We are a privately owned company. Hector Falu Muhammad, the founder/ CEO leads the organization, alongside long time Vice President, Curtis Wickliffe who runs the Kentucky, Indiana, Ohio operations (Phase 1).

Kevin Ali, Robert Muhammad and Jeffrey Collins serve as Corporate officers located in North Carolina and Florida. The Falu Corporation operates with Area Managers in each state, each Area Manager has assigned an operations manager. Operations managers have site supervisors that assist with the management of the officers.

Contractor's Security Plan

One main manager, one lead armed officer and armed officers for the set location:

Lead Site Manager

Lead Armed Security Officer

Armed Security Officers

- 1) Duties of Lead Site Manager will be to develop and implement strategies to help protect the assets, employees, and property owned and managed by City of Lakeland, Tennessee. The Lead Site Manager will determine the best protocol for each situation, manage the hiring and training process for other security personnel, and otherwise oversee daily security needs.
- 2) The duties of the lead armed officer are responsible for managing both the operations process, embracing design, planning, control, performance improvement, and operations strategy.

The standard Armed Security service as defined by FALU Security is as follows:

Security specialists will be dressed
in

uniform shirt, tie, badge and uniform dress pants. Officers will be responsible for providing information on daily activities throughout the course of their shift in report format, be knowledgeable in reporting and responding to incidents that may occur at the specified site, and conduct themselves in a professional manner throughout the course of their shift. Security specialists will be of physical fit stature to be able to maintain the peace of the specified site and know how to conduct themselves as

goodwill ambassadors to the guests, visitors and employees throughout the course of the day.

While in facilities, on property, or on duty, Security personnel:

- A. will not read newspapers, magazines or books during hours of operations.
- B. will not play any type of games (internet, mobile, puzzles).
- C. will not eat while on duty or outside designated break areas.
- D. will not solicit anything tangible or non-tangible from anyone.
- E. will not sit or lean against the facility, cars, gates, etc. while on duty.
- F. will work only in appropriate and proper uniform.
- G. will not wear sunglasses unless specifically approved.
- H. will not use the telephones for personal use while on duty.
- I. will not listen and/or carry an FM/AM radio, CD player or television while on duty.
- J. will not excessively talk with friends/co-workers.
- K will not have been convicted of any felony.
- L. will be alert, sober and capable of executing their assigned duties.

COMPUTER MANAGEMENT SYSTEM

Falu Security utilizes apps such as Trak Tik and WhatsApp to connect front line operations and back-office management to bring fluidity to our security services and improve client experiences. These software solutions allow us to follow the progression of our officers, reduces manual tasks, lower costs and demonstrates our value as a company. Our software with Trak Tik is created through a portal and with our exclusive logo branding, data importing system we establish a guard suite and guard tour in our apps which provides us with the quality control and management inspection capability to look over and stay on top of daily activity reports, incident reports and track behaviors and trends on the site itself. Our clients receive real time updates of every incident or occurrence that happens while officers are on site. These apps also allow us to conduct pass along instructions/information to relieving shift officers at the disposal of their hand-held devices.

Management Approach to addressing Security Issues/Situations at City of Lakeland, TN properties

For the sites included in the City of Lakeland, TN proposal there is a need to constantly monitor vacant city owned properties. Falu Security warrants the experience, proven resulted methods, and training that can help reduce all of the issues.

1) Relative Positioning

Each and every officer on this post will have their TN Armed Certification through the state of Tennessee (24.5 hours) In addition to this training, officers will be provided with two continuous educational training (an additional 40 hours). One of these will be relative positioning. Relative positioning is the teaching and training of how an officer approaches, stands and assesses any subject they come in contact with throughout the course of their shift. This particular positioning allows the officer to establish a safe yet assertive distance from the subject, as well as assesses whether there is a threat or issue that will arise from the observation of the body language of the subject. This relative positioning also provides the officer the ability to establish rapport with all customers, patrons, visitors and guests that they may encounter in the course of their shift.

4 zones will be established in this training. Zones 1 through 4. Zone 1 being the closest to the subject and zone 4 being the furthest from the subject.

- With each zone, there will be the establishment of how the officer is to maintain their position and what to observe in the vicinity of

each position. The attached chart shows in detail what each zone represents and how the officer is to observe and respond to each characteristic based upon their relative positioning. The benefits of the implementation of this relative positioning is:

- It establishes trust between officers and patrons of the City of Lakeland, TN.
- It earns the officer's respect. Will show officers as good will ambassadors of Lakeland, TN.
- It will allow the officers to practice their skills.
- It boosts officers work and patrons of the city of Lakeland, TN confidence.

The relative positioning will give the officer better means to provide internal/external movement on the Lakeland, TN Properties. Making contact with transients sleeping on the properties and trespassers will all fit in their relative positioning training. Officers will always be at the ready and in position to deal with any scenario that may arise in these areas as well as serve as a consistent point of contact for all those patrons, visitors, and employees in those areas of concern.

2) Verbal Judo

Officers will be trained to focus on diffusing and deflecting every scenario that is beginning to develop into a physical and verbal aggression. Verbal judo phrases where certain terminologies will be taught to the officer to exhaust before any form of physical contact needs to be made. Verbal judo is the diffusion of conflict through conversation. All forms of officers entering these scenarios solo will be highly discouraged and only be tolerated in the case of extenuating circumstance.

Officers will be trained to constantly de-escalating situations. Their relative positioning sets them on the course to initiate the diffusing of situations that may arise in physical and verbal aggression and abuse. Saying the wrong thing can get one killed or sued in today's era of social media where the actions of those in security enforcement can be instantly recorded so its highly crucial for the officer to know the importance of verbal judo. Mastery through adaptation is the communication principle. The officer will be taught and trained on how to become whom they have to in each and every situation. The officer will be taught and trained on the concept of the moment they break effective communication, that is when the problem initiates in their approach of any scenario or situation throughout the course of their shift.

3) Physical Management

Falu Security adopts in every single post that we have been contracted for a no tolerance policy for any physical or verbal aggression or abuse towards staff, visitors, customers, vendors or anyone that is attached to the post that we are assigned. This includes family members of the said above.

In the case that an incident occurs where any form of physical or verbal aggression or abuse is observed, Falu Security officers will be thoroughly trained and certified in the ability to utilize physical management techniques to gain control of the situation. The utilization of more than one officer is pivotal in allowing some level of effectiveness for this practice. Officers are discouraged into entering a physical management situation alone unless the situation warrants a necessity for them to intervene in such.

Officers will be trained to focus on diffusing and deflecting every scenario that is beginning to develop into a physical and verbal aggression. Verbal judo phrases where certain terminologies will be

taught to the officer to exhaust before any form of physical contact needs to be made. Verbal judo is the diffusion of conflict through conversation. All forms of officers entering these scenarios solo will be highly discouraged and only be tolerated in the case of extenuating circumstance.

Officers will use security guard control tactics and restraints. These tactics are the combination of wrist lock restraints in addition to team communication with officers to where physical control under much discipline is administered to diffuse volatile situations. Two man to three man guard escorts would be implemented in the case of assaults on any employee of the City of Lakeland, TN, as well as in any scenario where visitors, guests or patrons are under the threat of physical harm. Safe zones will be established to where a volatile subject can be escorted away and further assessment of their mental state and objectives can be determined. Further escalation of any situation would be diffused with the utilization of handcuffs, OC Spray, and the use of a baton or handgun would be only in situations where bodily harm or life threat is imminent.

The utilization of physical management helps diffuse situations before situations arise that bodily harm or life threats are imminent. It also provides a customer service presentation to those looking on that control is being established to the unruly subject. The use of direct and succinct verbal commands will be crucial to the use of the locks and holds for the security guards which will dissipate the possibility of outside interference of on-lookers or a close companion of the subject being restrained. Transport locks will be administered if an escort off the property is necessary for the unruly subject/or offender in lieu of an incident of physical or verbal aggression or abuse.

Both the physical management and relative positioning will provide the officers the confidence and proper training to deal with the issues that

are plaguing the vacant properties in the city of Lakeland, TN at these locations and provide a strong and effective security presence.

Recruitment and Personnel Selection Process

Promotion from within

- Falu Security, being in business for 28 years, constantly presents opportunities for employees in the seven states that we operate in. Management to include site supervisors are offered to officers in other markets first who have been with the company past the probationary periods. For any management position that presents itself, those will be offered to officers within the Falu Corporation with exemplary records.

Local management recruitment

- Falu Security will enlist heavily in local management of the Memphis, TN market to recruit talented officers who are seeking a greater opportunity from their current situation. Officers will be of those working Falu Security accounts as well as officers whom Falu Security has offered independent contract work to.

Department of Unemployment Recruitment

- Falu Security, being a veteran owned business works diligently to recruit veterans and current military personnel. Many of our contacts are made at the local unemployment office.

Indeed, ZipRecruiter and Craigslist

- Falu Security spends on average \$40,000.00 a year on recruitment through Indeed, Zip Recruiter and Craigslist.

Officers from these sites are vetted through these channels with assessments which are needed before they can proceed to employment. Those who pass the screening process are scheduled an interview and then brought in to complete more of an assessment. Those whose background checks and drug tests and references pass inspection are then offered employment and scheduled for state mandated training courses.

Criteria for selection

- Falu Security is an equal opportunity employer. We have officers of varying backgrounds. Officers who demonstrate a strong willingness to not only work but learn the Falu Security brand and culture that has been established for 28 years.
- For the City of Lakeland, TN security proposal we would look for officers who have multiple interpersonal interaction with previous work history. Someone in the military that was in a protocol or administrative position as opposed to someone with a combat arms background would service this post in a more effective manner, but we would not deny anyone of a military combat, law enforcement or corrections background. Work history would be a determining factor and especially some kind of armed security experience would be a help but not a necessity. An applicant from an ROTC or police cadet school would be a highly ideal candidate for this post being that we would be offering skills that they could triangulate into higher pursued professions and receive credit for as well. This position would be looked upon as a stepping stone in their career path.

Training Programs

1. Pre-Assignment Training

Once Falu Security officers pass their initial background screenings, drug tests, and employment history verification on the hiring process, those applicants will be provided with a 4.5 hour online training class designated by the state of Tennessee. Upon completion of that course, newly hired officers will then complete a 4 hour course administered by an ASIS-certified protection professional in Tennessee, which consists of physical class room time. This course is a certified professional protection course and is considered a gold standard in the private protection agency. The unarmed course consists of

- Orientation
- Legal powers and limitations of a security guard/officer
- Emergency procedures
- General duties

This will provide the security officer with a TN guard card and allow them the legal means to work as a security officer. Following the completion of this course, the officers will then take a sixteen hour armed course. An armed guard must complete eight additional hours in the classroom training covering:

- Legal limitations on the use of a firearm
- Handling of a firearm
- Safety and maintenance of firearms

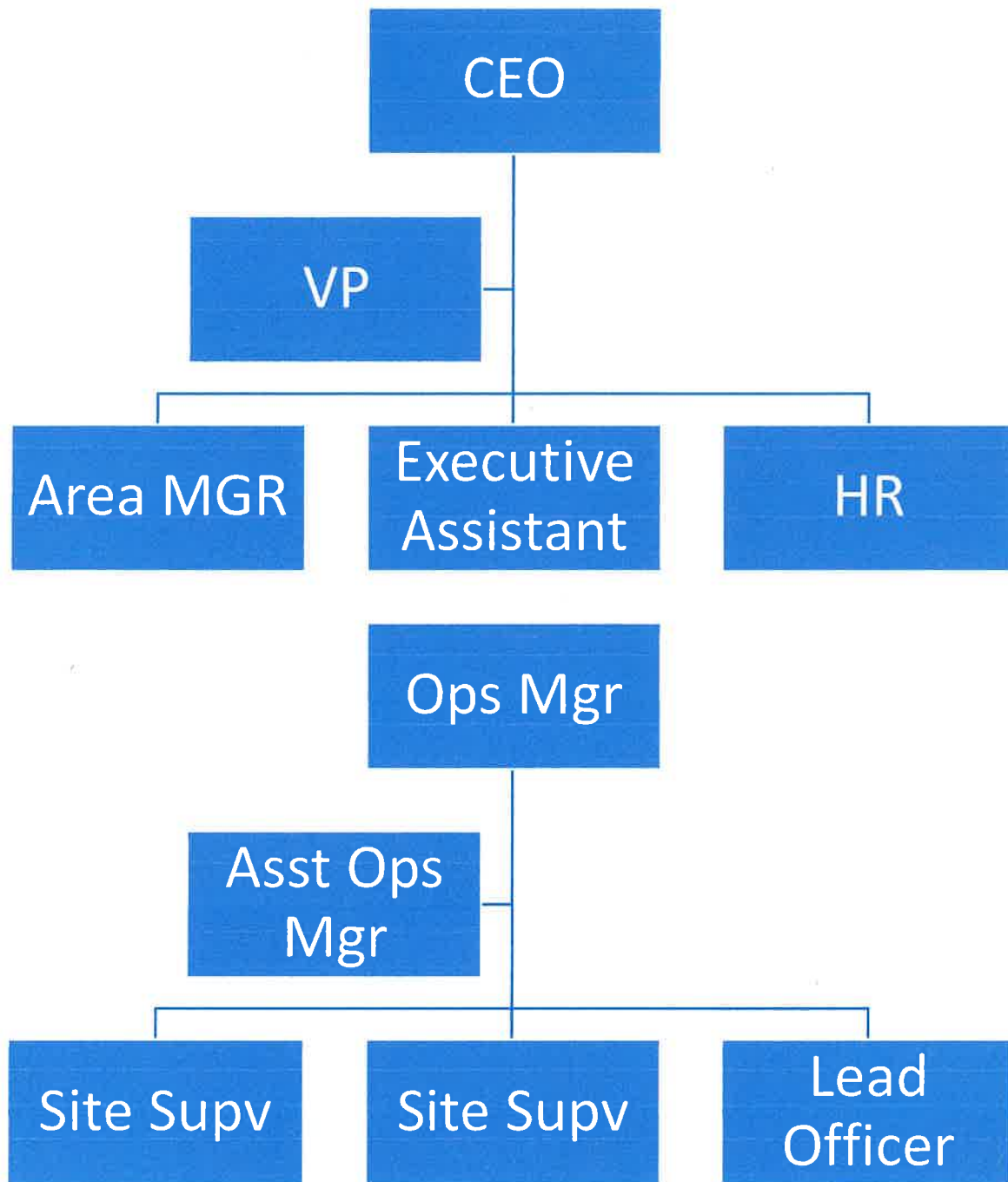
In addition, an armed guard applicant must complete an additional four hours of marksmanship training and achieve a minimum of 70% on any silhouette target course approved by the commissioner. An additional 8 hour armed course will follow with more specialized range training includes hands-on time with firearms. The armed security license training class is carefully designed to improve weapon manipulation skills and keep the officer, the clients, and the public safe.

1) Job and Task Specific Training

After the completion of the TN Certified training and officers have completed their registration processes, those who have received their guard cards will be provided with 4 hours of class room training with regards to the site they are assigned to, in addition to 8 hours of on-site training. Officers will shadow and be guided by the site supervisor and/or any officer already familiar with the site through the course of one shift. A short quiz will be administered to ensure that the officer is fully versed in their duties on the shift. This training will include the relative

Development and Retention of Personnel

All personnel will receive their benefits package upon 30 days completion of employment. All uniforms are paid by the company. Officers are paid weekly, direct deposit. Officers are given an assessment every six months and upon a successful assessment are given a .25 cent raise. After a year of completed service, management positions are offered to those officers with excellent attendance, provide pristine imagery in their wearing of their uniforms, and incident/daily activity reports demonstrate their implementation of the Falu Security brand on posts. Bonuses of up to two week pay are provided to officers who demonstrate exceptional service. Management is encouraged to be promoted within, however if the post within itself serves as too much of a responsibility for current staff, management from another market within the company is initially sought as opposed to finding a manager outside coming in as a new employee, unless that applicant has demonstrated equal to or more than equal capacity to serve the role.



FALU Security hereby agrees that it will be covered by a \$5,000,000 liability insurance coverage that ensures that FALU Security specialists will be liable for any damage, loss of property, loss of business due to actions on the part of any FALU Security officer that is not in accordance with the rules and regulations set forth by CITY OF LAKE LAND, TN. This insurance coverage also coincides with the federal, state and local requirements for a company to conduct the service of Security. The extent of the liability will be limited to the assigned area in which FALU Security specialists will be present.

(See samples of liability insurance and workers compensation insurance certificates)

positioning, verbal judo and physical management training that Falu Security provides to all their officers.

2) Formal Continuous Training

Officers will be continuously trained every month. Officers will receive 4 hours a month in continuous training that pertains to an aspect of their job duties.

Completion of this training will be added to their training file and will count to any certification credits they will be required to possess for their bi-annual recertification processes.

3) Annual Retraining and Recertification

Officers will be required to recertify every two years. Once a month for 4 hours, every officer will be retrained or have their current training reenforced with an aspect of their job duties that they are currently assigned.

4) Supervisory Development Training

The program that Falu Security utilizes to develop our supervisor program is one that entails an officer to demonstrate a full, comprehensive knowledge of the post that he/she is assigned to through a written and physical test. Once the opportunity is afforded, a series of a 30 question written test on every aspect of the post they are assigned is administered with a need of a 90% pass rating. This test will also include the need to demonstrate the physical aspects of the job in lieu of the training that has been provided.

All training certificates and records will be maintained on file at the corporate TN headquarters in Nashville, TN and a monthly audit is conducted of each officer to ensure that no certifications are upon expiration. Officers who are due for their armed certifications and training certifications to expire will be given a 90 day notice to renew. Any officer who has negligently allowed any of their certifications to expire will be removed from any post until those certifications are renewed.

Employee Recognition Programs

Employees are given assessments of their performances throughout the course of their weekly schedules. A monthly assessment is conducted of each employee which will total up to six months under a points system. If the employee reaches a certain number of points, that employee is given up to a .25 cent raise per six months.

Officers who demonstrate perfect attendance, demonstrate exception service on post where the client, guests and visitors give commendations to the officer's performance will be recognized with \$100 to \$200 bonuses. There will be an officer of the month recognition as well as officer of the year recognition that will come with financial bonuses and merits will be given to their desire for supervisory positions within the company.

There will be no charges to the Falu Corporation if the City of Lakeland, TN decides to implement any employee recognition programs.

Ensure the Falu Corporation is given the tools to get officers ready. To get contract officers up-and-running quickly, the company security director will send City of Lakeland, TN a computer loaded with the Falu Corporation's department's systems, including for: visitor management, incident reporting, and card access. This will allow the contract officers to be trained on the company's internal systems before they arrive for duty. The Falu Corporation's security department will also provide City of Lakeland, TN a copy of all our post orders in advance so the security firm could start training staff on their responsibilities and put the documents in the City of Lakeland, TN preferred format.

Work out a process with information technology (IT) personnel. In order to control the security badges in the transition, the Falu Corporation would want to give someone a computer ID that has to be on the payroll. The Falu Corporation would require the partnership with IT on a special process by which new contract officers could obtain computer IDs prior to them being on-site. The Falu Corporation security director will also want to meet with select internal City of Lakeland, TN management partners on the morning of the transition to provide private notification of the change.

Let them down easy. The Falu Corporation would want to be able to supply company written job descriptions for new exempt-level security positions that were created because of the change and any negatively affected previous security officers would be encouraged to apply. The Falu Corporation would want City of Lakeland, TN management also present on the day of notification meetings with staff to offer displaced officers a chance to apply for positions with the Falu Corporation. If contractually possible, if it can be arranged some special concessions with City of Lakeland, TN management for those officers who worked for the previous contractor, such as allowing the Falu Corporation to forgo its requirement that new hires work one year before accruing time-off and providing higher starting salaries for officers based on their years of service to the 4 City of Lakeland, TN locations.

Meet with remaining staff. The Falu Corporation security director will hold a meeting on transition day with any affected security operations staff that is chosen to remain and transition "to let them know we value you, this doesn't affect you, and there is no plan to affect you." The Falu Corporation security director will then

press them into service. This way management staff can strategically place in different locations experienced of the site officers, just in case we would have a fire alarm and the new officers wouldn't know what to do. Or any internal security mechanisms that would take new staff time to become adjusted to. The night prior to starting all the new contract officers would be shown the fire panels, fire exits, and drilled on emergency procedures.

The focus of the Falu Corporation is to ensure that the actual transition is incident-free and giving the new contract officers advanced understanding of City of Lakeland's security processes. The night before orientation would have it to where someone at all posts would have officers running through the procedures and knowing what they are supposed to do.

Transition Plan

Overall, the switch if awarded this City of Lakeland, TN contract will adversely affect any of the officers it decides to retain from the previous contract.

Here are actions the Falu Corporation security management department will perform to transition this security contract:

Examine legal ramifications. Under the US Workers' Adjustment and Retraining Notification Act, requiring employers with more than 100 workers to provide notice 60 days in advance of covered mass layoffs. As such the security department worked in tandem with the company's human resources and legal affairs department to assess and adhere to its obligations. Rules on lay-off notifications vary around the world, and organizations need to be sure their move is done in accordance with them.

Consider the benefits of a quick transition. The Falu Corporation will see to it to serve security officers a "notice of displacement" with a final employment date of 60 days from notification. Normally, employees would be allowed to work during that period but dealing with close to 50 people, the law of percentages tells the Falu Corporation someone is going to be disgruntled, so from that point forward a finalization date will be established to where preceding officers will be asked to not work a post anymore. A definitive date needs to be established where all Falu Security officers are working a post.

Meet with City of Lakeland, TN Management frequently during the lead up to the switch.

In lieu of the company who has an existing contract as security provider from, The Falu Corporation will simply expand their newly existing relationship with City of Lakeland, TN Management to build a bridge with the new contract force. Having that newly existing relationship is going to be vital to making the transition smooth, closely working with the security director. Security department leaders will want to hold weekly status meetings with City of Lakeland, TN Management staff for six weeks to facilitate the transition. If needed non-disclosure agreements can be set up, which is a helpful step although often word will leak out no matter what precautions an organization takes.

CONTRACT FOR PROFESSIONAL SERVICES

PART I - AGREEMENT

THIS AGREEMENT, entered into by and between the City of Lakeland, a Municipal Corporation, 10001 U.S. Highway 70, Lakeland, Tennessee, hereinafter referred to as the "Owner," and FALU Security, a corporation, hereinafter referred to as the "Contractor."

WITNESSETH:

WHEREAS, the Owner seeks professional security services for vacant City-owned properties; and,

WHEREAS, the Contractor represents that it is ready, willing, and able to provide the professional services to Owner as required by this Contract; and,

WHEREAS, the Owner desires to retain the Contractor for such services.

NOW, THEREFORE, in consideration of the covenants and conditions set forth herein to be performed, the parties agree as follows:

1. SCOPE OF SERVICES:

Contractor shall perform the following services in connection with and respecting the Project:

- Provide one (1) armed uniformed security guard for twenty-four (24) hours a day / seven (7) days a week service as needed.
- Armed guard shall have a marked vehicle with lights.
- Security guards shall possess all licenses, permits, ratings, certifications, accreditations and credentials required by law.

2. TIME OF PERFORMANCE:

The services of the Contractor shall be one-(1) year from the date of the contract with two (2) optional one (1) year extensions.

3. COMPENSATION:

In consideration of the performance of services rendered under this Contract, the Contractor shall be compensated for services performed in accordance with Paragraph 1 and the Cost Proposal, not to exceed a lump sum fee of Fifty-Thousand Dollars (\$50,000).

4. METHOD OF PAYMENT:

Payment will be paid following receipt of an itemized invoice of services rendered in conformance with the Contract, from the Contractor. Contractor shall submit an invoice for payment from the Contractor specifying that he has performed the services rendered under this Contract, in conformance with the Contract, and that he is entitled to receive the amount requested under the terms of the Contract:

5. TERMS AND CONDITIONS:

This Contract is subject to and incorporates the provisions attached hereto as PART II - GENERAL TERMS AND CONDITIONS.

6. EXTENT OF AGREEMENT:

The Contract represents the entire and integrated Contract between the Owner and the Contractor, and supersedes all prior negotiations, representations, or agreements, either written or oral. The Contract may be amended only by written instrument signed by both the Owner and the Contractor.

IN WITNESS WHEREOF, the Owner and the Contractor have executed this Contract as of the date below.

DATED THIS day of , 2023.

APPROVED AS TO FORM:

CONTRACTOR:
FALU Security
1100 Peachtree Street NE, Suite 200
Atlanta, GA 30309

ATTEST:

By: _____ By: _____

Title: _____ Title: _____

ATTEST:

CITY OF LAKELAND, TENNESSEE
A Municipal Corporation

Debra Murrell
City Recorder

Michael Walker
City Manager

CONTRACT FOR PROFESSIONAL SERVICES

PART II - GENERAL TERMS AND CONDITIONS

1. TERMINATION OF CONTRACT:

The Owner or Consultant may terminate this Contract anytime by providing thirty (30) days written notice to Owner or Consultant of intent to terminate said Contract. In such event, all finished or unfinished documents, data, studies and reports prepared by the Consultant under this Contract shall, at the option of the Owner, become its property, and the Consultant shall be entitled to receive just and equitable compensation for any satisfactory work completed on such documents.

Notwithstanding the above, the Consultant shall not be relieved of liability to the Owner through damages sustained by the Owner, by virtue of termination of the Contract by Consultant or any breach of the Contract by the Consultant, and the Owner may withhold any payments to the Consultant for the purpose of setoff until such time as the exact amount of damages due the Owner from the Consultant are determined.

2. CHANGES:

The Owner may, from time to time, request changes in the scope of the services of the Consultant to be performed hereunder. Such changes, including any increase or decrease in the amount of the Consultant's compensation, which are mutually agreed upon between the Owner and the Consultant, shall be incorporated in written amendments to this Contract. There shall be no increase in the amount of Consultant's compensation, as set forth above, unless approved by Resolution adopted by Owner.

3. ASSIGNABILITY:

The Consultant shall not assign any interest in this Contract, and shall not transfer any interest in the same (whether by assignment or novation) without the prior written approval of the Owner: provided, however, that claims for money due or to become due the Consultant from the Owner under this Contract may be assigned to a bank, trust company, or other financial institution, or to a trustee in bankruptcy, without such approval. Notice of any assignment or transfer shall be furnished to the Owner.

4. AUDIT:

The Owner or any of its duly authorized representatives shall have access to any books, documents, papers, and records of the Consultant which are directly pertinent to the specific contracted Project for the purpose of making audit, examination, excerpts, and transactions.

5. EQUAL EMPLOYMENT OPPORTUNITY:

In carrying out the program, the Consultant shall not discriminate against any employee or applicant for employment because of race, color, religion, sex, national origin, or disability. The Consultant shall take affirmative action to insure that applicants for employment are employed, and that employees are treated during employment, without regard to their race, color, religion, sex, national origin, or disability. Such action shall include, but not be limited to, the following: employment upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The Consultant shall post in conspicuous places, available to employees and applicants for employment, notices to be provided by the government setting forth the provisions of this nondiscrimination clause. The Consultant shall state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, national origin, or disability.

6. OWNER OF PROJECT MATERIALS:

It is agreed that all finished or unfinished documents, data, studies, surveys, drawings, maps, models, photographs, films, duplicating plates, and reports prepared by the Consultant under this Contract shall be considered the property of the Owner, and upon completion of the services to be performed, they will be turned over to the Owner provided that, in any case, the Consultant may, at no additional expense to the Owner, make and retain such additional copies thereof as Consultant desires for its own use; and provided further, that in no event may any of the documents, data, studies, surveys, drawings, maps, models, photographs, films, duplicating plates, or other reports retained by the Consultant be released to any person, agency, corporation, or organization without the written consent of the Owner.

7. FINDINGS CONFIDENTIAL:

All reports, information, data, etc., given to, or prepared or assembled by the Consultant under this Contract, shall be deemed confidential and none shall be made available to any individual or organization by the Consultant without the prior written consent of the Owner.

8. GOVERNING LAW:

This Contract has been executed by the parties hereto on the day and year first above written and shall be governed by the laws of the State of Tennessee. The Consultant shall also comply with all applicable laws, ordinances, and codes of the Federal, State, or local governments and shall not trespass on any public or private property in performing any of the work embraced by this Contract.

9. PERSONNEL:

The Consultant represents that it has, or will secure, all personnel required in performing the services under this Contract. Such personnel shall not be employees of the City of Lakeland.

All of the services required hereunder shall be performed by the Consultant, or under its supervision, and all personnel engaged in the work shall be fully qualified. All personnel employed by Consultant shall be employed in conformity with applicable State or Federal laws.

10. SUBCONSULTANT:

The Consultant shall not employ any Subconsultant to perform any services in the scope of this Project, unless said Subconsultant is approved in writing by the Owner. Said Subconsultant shall be paid by the Consultant.

11. INSURANCE:

Prior to commencement of work, Consultant shall procure, and at all times thereafter maintain, with insurer acceptable to the Owner, the following minimum insurance protecting the Consultant and Owner against liability from damages because of injuries, including death suffered by persons, including employees of the Owner, and liability from damages to property arising from and growing out of the Consultant's negligent operations in connection with the performance of this contract.

		<u>LIMITS</u>
A.	Worker's Compensation	Statutory
B.	Comprehensive General Liability	\$500,000
	Premises/Operations	Per occurrence
	Products/Completed Operations	
	Contractual Liability	
C.	Professional Liability/Errors and Omissions	\$500,000

Consultant shall provide Owner with certificates evidencing such insurance as outlined above prior to beginning any work under this agreement. Such certificates shall provide the thirty (30) days advance written notice to Owner of cancellation, material change, reduction of coverage, or non-renewal, and shall list the City of Lakeland as an additional insured.

In addition, Consultant shall provide Owner with copies of insurance policies and/or policy endorsements listing the City of Lakeland as an additional insured. City's failure to request

or review such insurance certificates or policies shall not affect City's rights or Consultant's obligations hereunder.

Consultant agrees to forever indemnify the City and hold it harmless from all liability for damage to property, or injury to or death to persons, including all costs, expenses, and attorney's fees incurred related thereto, arising from negligence of the Consultant.

12. INTENT:

Consultant represents that it has read and agrees to the terms of this Contract and further agrees that it is the intent of the parties hereto that Consultant shall perform all of the services to be provided hereunder for the compensation set forth hereinabove. Consultant also agrees that it is the specific intent of the parties hereto, and a material condition of this Contract, that it shall not be entitled to compensation for other services rendered unless specifically authorized by the Owner by Resolution of its governing body. Consultant agrees that it has made a careful examination of the services to be rendered hereunder, and that the Contract price set forth hereinabove is adequate compensation for all the services to be rendered under the terms of this Contract.

13. GOVERNMENTAL CLAIMS ACT:

The City does not waive any right or rights it may have pursuant to the Tennessee Governmental Claims Act, Tennessee Statute Sections 29-20-101, et seq. The City specifically reserves the right to assert any and all immunities, rights and defenses it may have pursuant to the Tennessee Governmental Claims Act.

Meeting Cycle: Thursday, June 15, 2023

Subject: **Resolution** - approving Change Order #1 for the City Hall ADA Interior Improvement project.

Staff Contact: Emily Harrell, City Engineer

STAFF RECOMMENDATION

City Staff recommends the Board of Commissioners approve R-74-2023.

BUDGET IMPACT

This expenditure was not appropriated in the Fiscal Year 2023 Annual Budget for the General Fund, however it will be funded through budget transfers.

DISCUSSION

The Board of Commissioners approved a contract with Wagner General Contractors for the City Hall ADA Interior Improvement project in February 2023. Upon recommendation from the City's Municipal Judge, the Board of Commissioners requested ballistic material be incorporated into the dais for protection of the various boards and commissions. Change Order #1 includes the increase in cost of the ballistic panels. Also included in the change order is an increase in material cost for the solid surface top and replacing the wainscoting with sheetrock in the board room.

RESOLUTION R-74-2023

APPROVING CHANGE ORDER #1 FOR THE CITY HALL ADA INTERIOR
IMPROVEMENT PROJECT

- WHEREAS,** the City of Lakeland, Tennessee, (the “City”) desires to make improvements to City Hall based on recommendations from the City’s ADA Transition Plan; and,
- WHEREAS,** Wagner General Contractors, Inc. was the lowest qualified bidder on January 31, 2023, for the City Hall ADA Interior Improvements project; and,
- WHEREAS,** the Board of Commissioners requested ballistic material be incorporated into the construction of the dias to provide safety to members of the various boards and commissions as well as the Municipal Judge; and,
- WHEREAS,** funding for Change Order #1 will be appropriated in the FY2023 Annual Budget for the General Fund through budget transfers:

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, Change Order #1 for the City Hall ADA Interior Improvement project in the amount of thirty-one thousand one hundred ninety-seven dollars and fourteen cents (\$31,197.14).

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee, this 15th day of July 2023, the public welfare requiring it.

Josh Roman, *Mayor*

ATTEST:

Debra Murrell
City Recorder

Wagner General FORM FOR PRICE SUMMARY

Project Number: 23051	Project Name: Lakeland City hall ADA Interior Improvements
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Location / Title	Council Chamber Dais
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Proposal Number: 1	Date Itemized: 05/02/20230	Page 1	Of 1	Pages
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Work by Subcontractors	Name of Subcontractor	Costs and Allowances
Counter Top & Transaction Top	Millwork Specialty Contractors	9,431.00
Framing Drywall & Armacore Level 3 Panels	Eubanks Enterprises	18,936.00
Painting and drywall @ East and North Walls	Sullivan Painting	3,800.00

	Subtotal:	32,167.00
General Contractor mark-up on Subtotal:	10.0000 % =	3,216.70
Subtotal for General Contractor for work by subcontractors:		35,383.70

Work by General Contractor	
Framing & Counter Top	-4,495.44

Subtotal (including Subcontractors and the General Contractor):	30,888.26
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Bond Premium:	1.0000 % =	308.88
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Total:	31,197.14
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Project Number: 23051	Project Name: Lakeland City Hall ADA Interior Improvements
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Proposal Number:	1	Date Itemized:	29-Apr-23	Page	1	of	1	pages
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Materials	Subtotal	-3,000.00	Equipment		Labor	
9.250	% Sales Tax =	-277.50				
	Cost:	-3,277.50	Cost:	0.00	Cost:	-800.00

Meeting Cycle: Thursday, June 15, 2023

Subject: **Resolution** - approving an agreement with Trotz Real Estate Services, Inc. for appraisal services related to the Oliver Creek Sewer Interceptor project.

Staff Contact: Emily Harrell, City Engineer

STAFF RECOMMENDATION

City Staff recommends the Board of Commissioners approve Resolution R-80-2023.

BUDGET IMPACT

This expenditure is appropriated in the Sewer Fund as part of the Fiscal Year 2023 and Fiscal Year 2024 annual spending plans.

DISCUSSION

The design of the Oliver Creek Sewer Interceptor project is complete and the City is preparing to acquire the easements required to construct and maintain the new Oliver Creek sewer interceptor. Appraisal services include a market data brochure which will be used to determine the fair market value of the easement area. Additionally, individual appraisals will be required for acquisitions greater than \$10,000 in value. The City will be acquiring permanent sewer easements and/or temporary construction easements on 44 tracts, of which 26 are estimated to need individual appraisals.

RESOLUTION R-80-2023

APPROVING AN AGREEMENT WITH TROTZ REAL ESTATE SERVICES, INC. FOR APPRAISAL SERVICES RELATED TO THE OLIVER CREEK SEWER INTERCEPTOR PROJECT

WHEREAS, the City desires to hire a licensed appraiser to provide appraisal services for the Oliver Creek Sewer Interceptor project; and,

WHEREAS, the City issued a Request for Proposals for appraisal services in May 2023; and,

WHEREAS, Trotz Real Estate Services, Inc. was selected by the selection committee based on the firm's qualifications; and,

WHEREAS, Funding for appraisal services is allocated in the Fiscal Year 2023 and Fiscal Year 2024 Sewer Fund annual spending plans:

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the City of Lakeland, Tennessee, that the City Manager is authorized and directed to execute an agreement with Trotz Real Estate Services, Inc. for appraisal services not to exceed two hundred fifty-thousand dollars (\$250,000.00).

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee this 15th day of June 2023, the public welfare requiring it.

Josh Roman, *Mayor*

ATTEST:

Debra Murrell
City Recorder

SANITARY SEWER AND TEMPORARY CONSTRUCTION EASEMENT ACQUISITION TABLE LAKELAND - OLIVER CREEK SANITARY SEWER INTERCEPTOR, LAKELAND TENNESSEE							
TRACT #	OWNER NAME	PROPERTY ADDRESS	PARCEL ID#	TOTAL PRPTY AREA (ACRES+/-)	PERM ESMT AREA (SQ.FT.+/-)	TEMP CONST ESMT AREA (SQ.FT.+/-)	COST
1	CB ASSOCIATES	9050 HWY. 64 LAKELAND, TN.	L0159 00408	6.92	2,819	2,325	9000
2	LAKELAND APARTMENTS TN ASSOC LLC	9300 HWY. 64 LAKELAND, TN	L0159 00458	39.63	5,645	10,664	7000
3	MACON RD BAPTIST CHURCH OF MEMPHIS INC	9182 HWY 64 LAKELAND, TN	L0159 00075	4.23	12,936	6,907	7000
4	LAKELAND GOLF CO.(STONEBRIDGE GOLF COURSE)	3049 DAVIES PLANTATION RD LAKELAND, TN	L0159 00106C	98.01	138,232 (3.17 AC.)	106,410 (2.44 AC.)	12000
5	ASHMONT DEVELOPERS LLC	9640 DAVIES PLANTATION RD LAKELAND, TN	L0159 00395	99.17	82,489 (1.89 AC.)	41,118 (0.94 AC.)	8000
6	BRADLEY W. SIDLE	3847 NEW CANADA ROAD LAKELAND, TN	L0160 00416C	8.08	7,448	3,562	x
7	ASHRAF HUSEIN	3837 CANADA ROAD LAKELAND, TN	L0159 00584	6.03	10,430	4,840	7000
8	BALIHAR S GURAYA	3909 NEW CANADA ROAD LAKELAND, TN	L0159 00609	-2.68	17,891	8,501	6000
9	CALEB & CHRISTY ADAMS	4162 SWAN HILL DRIVE LAKELAND, TN	L0160D-B-00094	0.42	914	4,474	x
40	RICHARD M JR. & SUSAN A. GRAZIOSI	4172 SWAN HILL DRIVE LAKELAND, TN	L0160D-B00090	0.42	914	894	x
41	MICHAEL & CARRIE DINWIDDLE	4160 LAUREL HILL COVE LAKELAND, TN	L0160D-B00068	0.93	NA	4,933	x
42	HENRY B III & AMANDA H. GOTTEN	4173 LAUREL HILL COVE LAKELAND, TN	L0160D-B00069	4.18			x
43	WILLIAM G. & TERI M. HOFFMAN	9278 LAUREL HILL DRIVE LAKELAND, TN	L0160D-B00070	0.92	2,750	1,479	x
44	JEFFERY M. & CINDY K. EASON	9288 LAUREL HILL DRIVE LAKELAND, TN	L0160D-B00074	0.96	3,923	4,079	x
46	JEFFERY & RACHEL ROBERTS	9298 LAUREL HILL DRIVE LAKELAND, TN	L0160D-B00072	4.05	NA	2,659	x
46	SCOTT & AMY LARUSSO	4196 HADELY DRIVE LAKELAND, TN	L0160E-F00036	0.73	392	3,143	x
47	MICHAEL E. & REBECCA J. CROSS	4240 HADELY DRIVE LAKELAND, TN	L0160E-F00036	0.67	248	4,347	x
18	MOFFITT REALTY LLC	-0- MEMPHIS-ARLINGTON ROAD LAKELAND, TN	L0150 00100	16	37,419 (0.86 AC.)	32,981 (0.76 AC.)	7500
19	JAMES GRIFFIN AND LYNWOOD GRIFFIN	9111 MEMPHIS-ARLINGTON ROAD LAKELAND, TN	L0150 00099	16	32,099 (0.74 AC.)	27,800 (0.64 AC.)	7500
20	CHRISTOPHER Q. AND CHRISTIE E. KIRBY	9133 MEMPHIS-ARLINGTON ROAD LAKELAND, TN	L0150 00092	16	33,701 (0.77 AC.)	35,540 (0.82 AC.)	7500
21	MOFFITT REALTY LLC	-0- MEMPHIS-ARLINGTON ROAD LAKELAND, TN	L0150 00093C	17.5	25,535 (0.59 AC.)	25,506 (0.59 AC.)	7500
22	JUDITH K. BALTON TRUST	-0- MEMPHIS-ARLINGTON ROAD LAKELAND, TN	L0150 00513	24.8	34,601 (0.79 AC.)	35,379 (0.81 AC.)	7500
23	NORFLEET FAMILY INVESTMENTS LLC	-0- HWY 70 LAKELAND, TN	L0150 00065	59.9	71,584 (1.64 AC.)	71,159 (1.63 AC.)	7500
24	TANDY J GILLILAND LIVING TRUST	-0- HWY 70 LAKELAND, TN	L0150 00196C	56.7	35,899 (0.82 AC.)	43,006 (0.99AC.)	7000
25	BRUNSWICK FARMS HOMEOWNERS ASSOC. INC	-0- HWY 70 LAKELAND, TN	B0150O A00103	13.61	35,498 (0.81 AC.)	7,528	7000
26	JONES GILLILAND GROUP LLC	-0- CANADA ROAD LAKELAND, TN	L0150 00200C	131.3	26,641 (0.61 AC.)	54,141 (1.24 AC.)	6000
27	WATCO	-0- HWY 70 LAKELAND, TN	B0150 00423	8.5	22,488 (0.52 AC.)	11,495 (0.26 AC.)	7000
28	ELLIOTT BETESH	-0- VALLEY BIRCH DR, LAKELAND TN	B0160Y-A00064	40.2	41,396 (0.95 AC.)	35,762 (0.82 AC.)	x
29	JONES GILLILAND GROUP LLC	-0- OLD BROWNSVILLE RD, LAKELAND TN	D0160 00358	8.4	90,357 (2.04 AC.)	96,968 (2.23 AC.)	x
30	MATTHEW K & LAUREN E JONES	9008 OLD BROWNSVILLE RD LAKELAND, TN	L0150 00018	28.9	86,225 (1.97 AC.)	92,986 (2.13 AC.)	8000
31	TANDY J GILLILAND AND RUDOLPH JONES JR LLC	-0- OLD BROWNSVILLE RD. LAKELAND, TN	L0150 00112	23.63	57,032 (1.31 AC.)	56,981 (1.31 AC.)	7000
32	PAUL V & LISA MCGRORY	9240 OLD BROWNSVILLE RD LAKELAND, TN	L0150 00558	33.69	82,458 (1.89 AC.)	64,595 (1.48 AC.)	7000
33	ASHRAF HUSEIN	-0- OLD BROWNSVILLE RD, LAKELAND TN	L0150 00113	30	37,501 (0.86 AC.)	29,303 (0.67 AC.)	7000
34	BOYD & PAULA RUPPELT	9390 OLD BROWNSVILLE RD. LAKELAND TN	L0150 00305C	27.7	64,326 (1.48 AC.)	49,956 (1.15 AC.)	6000
35	ALQIRM 9404 REVOCABLE LIVING TRUST	9404 OLD BROWNSVILLE RD LAKELAND, TN	L0150 00406	27.1	42,632 (0.98 AC.)	33,530 (0.77 AC.)	6000
36	FRANCES G MORRISSON FAMILY TRUST	-0- OLD BROWNSVILLE RD LAKELAND, TN	L0150 00121	53	116,302 (2.67 AC.)	110,209 (2.53 AC.)	7000
37	OTTO TCP FAMILY TRUST	9710 OLD BROWNSVILLE RD LAKELAND, TN	L0140 00181C	14.78	20,348 (0.47 AC.)	13,559 (0.31 AC.)	6000
38	EMIL S & MARY C FERRARIS	9170 ABDERTON SPRINGS DR, BARTLETT, TN	B0150X-C00010	4.3	436		x
39	JASON ARNOLD AND PAULA ARNOLD LIVING TRUST	4044 HADLEY DR, BARTLETT, TN	B0160X-D00063	4.27	5,347		x
40	CHAD N & DEIDRA L HARRELL	4042 HADLEY DR, BARTLETT, TN	B0160X-D00062	1.18	2,473		x
41	RONNIE L & JUDY C KENNEDY	4026 HADLEY DR, BARTLETT, TN	B0160E-G00001	4	4,289		x
42	DANIEL C & ABBY P KELLEY	9269 BLUEBIRD HILL CV, LAKELAND, TN	L0160E-F00053	0.44	4,378		x
43	BILLY G J & PEGGY J BURROSS	9269 BLUEBIRD HILL CV, LAKELAND, TN	L0160E-F00052	0.43	2,826		7000
44	GARY A & PAMELA J RIPBERGER	9276 BLUEBIRD HILL CV, LAKELAND, TN	L0160E-F00054	0.48	389		x

189000

Market Data Brochure - \$36,000 + Appraisals - \$189,000 = \$225,000 X = likely to be less than \$10,000 value, Bartlett properties excluded

Note: Plats and plans have not been reviewed and this is for budget purposes only
 Prices assume no major improvements are located in the aquisition areas
 Above costs are for FPA appraisals and Formal appraisals will need to be bid accordingly upon determination that a Formal appraisal is required



Board of Commissioners

Meeting Cycle: Thursday, June 15, 2023

Subject: **Resolution** - approving an agreement with Roof Pro, LLC for Fire Station #1 roof improvements.

Staff Contact: Emily Harrell, City Engineer

STAFF RECOMMENDATION

City Staff recommends the Board of Commissioners approve Resolution R-76-2023.

BUDGET IMPACT

This item is not appropriated in the Fiscal Year 2023 Annual Budget for the General Fund, however, it will be funded through budget transfers.

DISCUSSION

The roof on Fire Station #1 is in need of replacement. This project includes removal of the existing roof and installing new architectural asphalt shingles. The underlayment and all flashing and boots will also be replaced.

The project was publically advertised and bids were opened on June 1, 2023. The City received two (2) sealed bids listed in the table below.

BIDDER	BID AMOUNT
Roof Pro, LLC	\$38,127.00
A-Team Roofing	\$50,925.81

The City has reviewed the bids and recommends awarding the agreement to the lowest, responsible bidder, Roof Pro, LLC.

RESOLUTION R-76-2023

APPROVING AN AGREEMENT WITH ROOF PRO, LLC FOR FIRE STATION #1
ROOF IMPROVEMENTS

WHEREAS, the City of Lakeland, Tennessee, (the “City”) desires to replace the roof on Fire Station #1; and,

WHEREAS, Roof Pro, LLC was the lowest qualified bidder on June 1, 2023, for the Fire Station #1 Roof Improvements project; and,

WHEREAS, funding for this project will be through the Fiscal Year 2023 Annual Budget for the General Fund with budget transfers:

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, an agreement with Roof Pro, LLC for the Fire Station #1 Roof Improvements project in the amount of thirty-eight thousand one hundred twenty-seven dollars (\$38,127.00).

BE IT FURTHER RESOLVED, that the Board of Commissioners authorize an additional ten thousand dollars (\$10,000.00) for a construction contingency fund to be used to pay for items that may arise outside of the unit bid prices and for unforeseen work and that the City Manager is hereby authorized to make verified partial payments when necessary throughout the project to a total fixed cost amount of forty-eight thousand one hundred twenty-seven dollars (\$48,127.00).

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee, this 15th day of June 2023, the public welfare requiring it.

Josh Roman, *Mayor*

ATTEST:

Debra Murrell
City Recorder

STANDARD FORM OF
AGREEMENT BETWEEN OWNER AND CONTRACTOR

THIS AGREEMENT is made between the City of Lakeland, hereinafter referred to as the "Owner," and Roof Pro, LLC, hereinafter referred to as the "Contractor."

WHEREAS, the City of Lakeland is desirous a new roof on Lakeland Fire Station 1; and,

WHEREAS Roof Pro, LLC is able and willing to provide those services to the City of Lakeland, Tennessee.

NOW, THEREFORE, it is hereby agreed as follows:

ARTICLE 1. WORK.

Contractor shall perform all the work required by the Contract documents for Lakeland Fire Station 1 Roof, Lakeland, Tennessee.

ARTICLE 2. ENGINEER.

The Project has been designed by the City of Lakeland Engineering Office, 10001 U.S. Highway 70, Lakeland, Tennessee, who is hereinafter referred to as the "Engineer" and who is to act as Owner's representative, assume all duties and responsibilities and have the rights and authority assigned to Engineer in the Contract documents in connection with completion of the Work in accordance with the Contract documents.

ARTICLE 3. CONTRACT TIME.

- 3.1 The Work will be substantially completed by August 24, 2023, and completed and ready for final payment in accordance with Paragraph 15.06 of the General Conditions by August 31, 2023.
- 3.2 Liquidated Damages. Owner and Contractor recognize that time is of the essence of this Agreement and that Owner will suffer financial loss if the Work is not substantially completed by the time specified in Paragraph 3.1 above, plus any extension thereof allowed in accordance with Article 15 of the General Conditions. They also recognize the delays, expense, and difficulties involved in proving in a legal or arbitration proceeding, the actual loss suffered by Owner if the Work is not substantially completed on time. Accordingly, instead of requiring any such proof, Owner and Contractor agree that as liquidated damages for delay (but not as a penalty) Contractor shall pay Owner one Hundred Dollars (\$100.00) for each day that expires after the time specified in Paragraph 3.1 for substantial completion. After Substantial Completion, if the Contractor shall neglect, refuse, or fail to complete the remaining work within the time specified in paragraph 3.1 for completion and readiness for final payment or any proper extension thereof granted by Owner, Contractor shall pay Owner One Hundred Dollars (\$100.00) for each day that expires after the time specified in paragraph 3.1 for completion and readiness

for final payment. It is further agreed that such liquidated damages are not a penalty but represent the parties' best estimate of actual damages.

ARTICLE 4. CONTRACT PRICE.

In Consideration of the performance of the work in accordance with the Contract documents for this Unit Price Contract, Owner shall pay Contractor in current funds a not-to-exceed total contract price of thirty-eight thousand one hundred twenty-seven dollars (\$38,127.00). subject to additions and deductions by Change Order approved by the Owner. The contract fee shall be based on materials actually furnished and installed and services actually provided based on the unit prices contained in the Bid Form and Itemized Bid Schedule, included as Exhibit "A" (pages BF-1 -- BS-1) and by this reference made a part of this Agreement.

ARTICLE 5. PAYMENT PROCEDURES.

Contractor shall submit Applications for Payment in accordance with Article 15 of the General Conditions. Applications for Payment will be processed through the Engineer as provided in the General Conditions.

- 5.1 Progress Payments. Owner shall make progress payments on the basis of Contractor's Applications for Payment as recommended by Engineer, on or about the 25th day of each month during construction as provided below. All progress payments will be on the basis of the progress of the Work measured by the Schedule of Values provided for in Paragraph 15 of the General Conditions, subject to the cutoff and submittal dates provided in the General Provisions.
 - 5.1.1 During the course of the Contract progress payments will be made in an amount equal to 95% of the Work completed, less in each case the aggregate of payments previously made.
 - 5.1.2 In the event the Contractor makes only one application for payment upon substantially completing the Work, progress payment will be made in an amount equal to 95% of the Work completed. Owner shall withhold five percent (5%) of the work completed as retainage, said retainage to be paid in accordance with the provisions of Paragraph 5.2, Final Payment.
- 5.2 Final Payment. Upon final completion and acceptance of the Work in accordance with Paragraph 15.06 of the General Conditions, Engineer shall recommend payment and present Contractor's Final Application for Payment to the City in accordance with Tennessee Statutes 54-5-122. Before final acceptance of the project as having been finally completed, the contractor shall furnish evidence of payment in full for materials and labor to the City in accordance with Tennessee 54-5-122. When this is done, full settlement may be made with the contractor, but not until thirty (30) day's notice is some newspaper published in the county where the work is done, if there is a newspaper there, and if not, in a newspaper in an adjoining county that settlement is about to be made and notifying all claimants to file notice of their claims with the officials and the period for filing shall not be less than thirty (30) days after the last published

notice. In the event claims are filed, the officials shall withhold a sufficient sum to pay the claims in the same way and manner as is provided for claimants making claims against contractors dealing with the Department of Transportation in accordance with Statutes 54-5-123, and claimants may bring suits against contractors in the way and manner provided in 54-5-124, as suits are brought against contractors dealing with the department. Where claims are allowed by the Courts, Statutes 54-5-125 and 54-5-127 shall be applicable.

ARTICLE 6. WITHHELD FUNDS.

Pursuant to Tennessee Statutes Section 66-11-104 et seq., withheld percentages for Contracts exceeding \$500,000.00 will be retained in an account in the name of the Contractor (except when specifically waived in writing by Contractor) which has been assigned to the Owner until the Contract is completely, satisfactorily, and finally accepted by the Owner. Unless a depository is designated by the Contractor in a written attachment hereto, the Contractor's signature hereon shall act as authority for the Owner to designate a retainage depository on behalf of the Contractor, for the purposes specified in Tennessee Statutes Section 66-11-104. The Contractor's signature hereon shall act as an assignment of the depository account to the Owner, as provided by Tennessee Statutes Section 66-11-104 et seq., whether the depository is designated by the Contractor or by the Owner.

ARTICLE 7. CONTRACTOR'S REPRESENTATIONS.

In order to induce Owner to enter into this Agreement, Contractor makes the following representations:

- 7.1 Contractor has familiarized himself with the nature and extent of the Contract documents, Work, locality, and with all local conditions and federal, state, and local Laws and Regulations that in any manner may affect cost, progress, or performance of the Work.
- 7.2 Contractor has studied carefully all reports of investigations and test of subsurface and latent physical conditions at the site or otherwise affecting cost, progress, or performance of the Work which were relied upon by Engineer in the preparation of the Drawings and Specifications and which have been identified in the Supplementary Conditions.
- 7.3 Contractor has made or caused to be made examinations, investigations, and test and studies as he deems necessary for the performance of the Work at the Contract price, within the Contract Time, and in accordance with the other terms and conditions of the Contract documents; and no additional examinations, investigations, tests, reports, or similar data are or will be required by Contractor for such purposes.
- 7.4 Contractor has correlated the results of all such observations, examinations, investigations, tests, reports, and data with the terms and conditions of the Contract documents.
- 7.5 Contractor has given Engineer written notice of all conflicts, errors, or discrepancies that he has discovered in the Contract documents and the written resolution thereof by Engineer is acceptable to Contractor.

ARTICLE 8. CONTRACT DOCUMENTS.

The Contract documents which comprise the entire agreement between Owner and Contractor are attached to this Agreement, made a part hereof and consist of the following:

- 8.1 This Agreement (Pages SFA-1 to SFA-5, inclusive).
- 8.2 Joint Account Agreement or Letter of Forfeiture waiving same (if applicable)
- 8.3 Exhibit "A" - Bid Form and Bid Schedule.
- 8.4 Affidavit of Drug Free Work Program
- 8.5 Addenda
- 8.6 Performance & Payment Bonds
- 8.7 Certificates of Insurance, of Workers' Compensation Coverage, and of Unemployment Insurance Coverage.
- 8.8 2013 Standard General Conditions of the Construction Contract (Pages i to 62, inclusive).
- 8.8 Standard Supplementary Conditions (Pages SSC-1 to SSC-16, inclusive).
- 8.9 General Requirements
- 8.9 Special Provisions (Section 01810)
- 8.10 HUD Requirements
- 8.11 Technical Specifications
- 8.12 Notice of Award.
- 8.13 Notice to Proceed.
- 8.14 Minutes of the Pre-Bid Conference, if any.
- 8.15 Shop Drawings and other Submittals furnished by Contractor during performance of the Work and accepted by the Owner.
- 8.16 Any modifications, amendments, and supplements, including Change Orders, issued pursuant to Article 11 of the General Conditions, on or after the effective date of this Agreement.

8.17 Notice of Substantial Completion.

ARTICLE 9. MISCELLANEOUS PROVISIONS.

9.1 The CONTRACTOR hereby agrees, warrants, and assures compliance with the provisions of Title VI and VII of the Civil Rights Act of 1964 and all other federal statutory laws which provide in whole or in part that no person shall be excluded from participation or be denied benefits of or be otherwise subjected to discrimination in the performance of this Contract or in the employment practices of the CONTRACTOR on the grounds of handicap and/or disability, age, race, color, religion, sex, national origin, or any other classification protected by federal, Tennessee State Constitutional or statutory law. The CONTRACTOR shall upon request show proof of such non-discrimination and shall post in conspicuous places available to all employees and applicants notices of non-discrimination.

Terms used in this Agreement, which are defined in the General Conditions, shall have the meanings designated in those conditions.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed in one (1) original copy on the day and year first above written.

APPROVED AS TO FORM:

(PROJECT: _____)

DATED this _____ day of _____, 2023

CONTRACTOR:

ATTEST:

By: _____

By: _____

Title: _____

Title: _____

OWNER:
CITY OF LAKE LAND, TENNESSEE
A Municipal Corporation

ATTEST:

By: _____

By: _____

Debra Murrell
Title: City Recorder

Michael Walker
Title: City Manager

Meeting Cycle: Thursday, June 15, 2023

Subject: **Resolution** - adopting a revised internal control manual of the City of Lakeland.

Staff Contact: Carlin Stuart, Finance Director

STAFF RECOMMENDATION

City Staff recommends the Board of Commissioners approve Resolution R-84-2023.

BUDGET IMPACT

There is no budgetary impact related to this resolution.

DISCUSSION

Since 2015, State law has required each municipality within Tennessee to formally document and update their system of internal controls annually. The City's system of internal control is documented in the Internal Control Manual.

Key changes for 2023 include:

- Updating the City Organizational Chart to reflect recent staff position changes in Finance and Information Technology.
- Adding clarifying language where needed

RESOLUTION R-84-2023

ADOPTING A REVISED INTERNAL CONTROL MANUAL
OF THE CITY OF LAKELAND

WHEREAS, the Tennessee Comptroller of the Treasury, in accordance with TCA § 9-18-102, has directed municipalities and educational institutions to adopt an internal control manual that addresses the five (5) components of internal control on or before June 30, 2016; and,

WHEREAS, the City of Lakeland has made changes to its policies and procedures since the adoption of the Internal Control Manual on June 27, 2016:

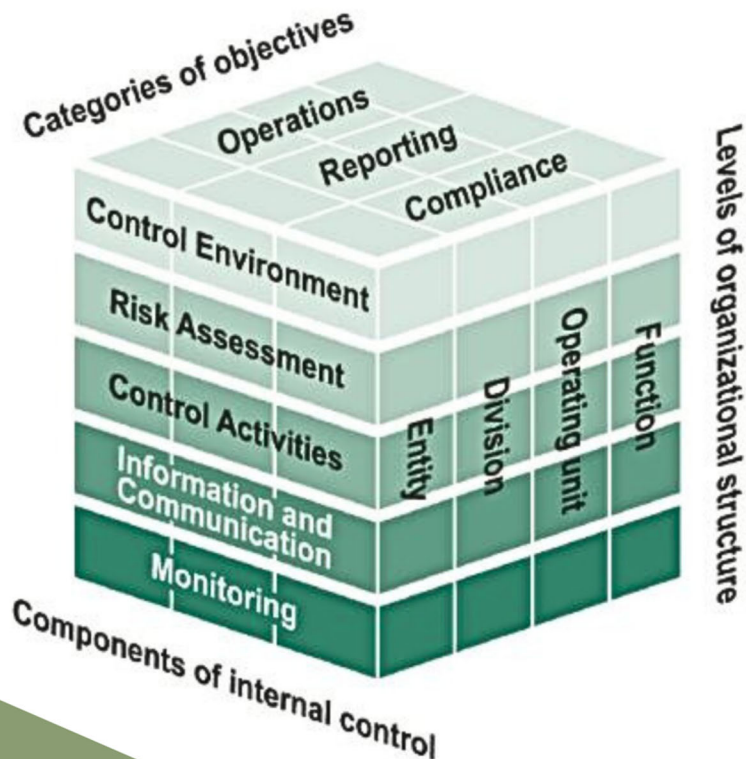
NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the City of Lakeland, Tennessee, that the revised Internal Control Manual of the City of Lakeland, attached hereunto, is hereby adopted.

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee, this 15th day of June 2023, the public welfare requiring it.

Josh Roman, *Mayor*

ATTEST:

Debra Murrell
City Recorder



INTERNAL CONTROL MANUAL

REVISED JUNE 2023

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INTERNAL CONTROL MANUAL

Introduction

The City of Lakeland (the “City”) has the responsibility to its taxpayers, ratepayers, and constituents to be good stewards of public monies and property. Additionally, as a local government in the State of Tennessee the City must establish and maintain an adequate internal control system for purposes of financial reporting, managing operations, and legal compliance.

Various state statutes require officials to adopt and use the system and the character of books, reports, and records designated by the Comptroller of the Treasury. An accounting system is defined as the methods and records established to identify, assemble, analyze, classify, record, and report a government’s transactions and to maintain accountability for the related assets and liabilities. Those methods would necessarily include establishing, documenting, and implementing adequate internal controls. Among these requirements are Section 9-2-102, *Tennessee Code Annotated (“TCA”)* and Section 9-18-102(a), *TCA* (the latter of which was amended to expressly require each municipal government to establish and maintain internal controls).

The City is also required to maintain a system of internal control as a recipient of federal awards. The U.S. Office of Management and Budget (“OMB”) has established internal control guidance for all entities that receive federal awards as Code of Federal Regulations (“CFR”) 200.303. This guidance requires all entities to establish and maintain an effective system of internal control over federal awards. The OMB guidance further recommends implementing a system of internal control in accordance with internal control standards published by the U.S. Government Accountability Office (“GAO”) in *Standards for Internal Control in the Federal Government* (the “Green Book”), as one method of complying with CFR 200.303.

This *City of Lakeland Tennessee Internal Control Manual* (the “Manual”) also complies with the *Internal Control Manual for Local Governmental Entities and Other Audited Entities in Tennessee* issued by the Tennessee Comptroller of the Treasury.

What is Internal Control?

The GAO has established a common definition of internal controls, standards, internal control components, principles, and attributes in the GAO Green Book. Because this GAO Green Book framework is widely accepted, it is used as the basis for all City internal control matters covered in this Manual.

Definition of Internal Control:

Internal control is a process that is developed to provide reasonable assurance that the following categories of objectives will be achieved:

- **Reporting** – financial reporting will be reliable;
- **Operations** – operations will be effective and efficient; and

INTERNAL CONTROL MANUAL

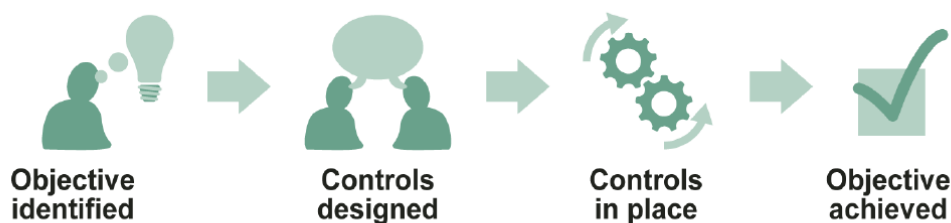
- **Compliance** – applicable laws, regulations, contracts, and grant agreements will be followed.

The above definition reflects certain fundamental concepts. Those concepts are:

- Internal control is geared to the achievement of objectives in one or more separate but overlapping categories.
- Internal control comprises the plans, methods, policies, and procedures used to fulfill the mission, strategic plan, goals, and objectives of the City.
- Internal control is an integral part of the organization not a separate system within the organization.
- Internal control is a process. It is a means to an end, not an end in itself.
- Internal control is affected by people. It is not merely policy manuals and forms, but people at every level of the City.
- Internal control increases the likelihood that the City will achieve its objectives. However, it can only be expected to provide reasonable assurance, not absolute assurance, that all the City's objectives will be met.

The process of achieving the objectives stated above through Internal Control is illustrated below in Figure 2 from the GAO Green Book.

Figure 2: Achieving Objectives through Internal Control



Source: GAO. | GAO-14-704G

How Does Internal Control Work?

The City's system of Internal Control applies to all functions, operating units, and divisions. The GAO Green Book approaches internal control through a hierarchical structure of five (5) components and seventeen (17) principles. The Green Book also contains additional information in the form of attributes. Attributes in this Manual are presented under the sub-heading title "This Involves" throughout this Manual. These attributes provide further explanation of the principles and documentation requirements.

FIVE (5) MAIN COMPONENTS OF INTERNAL CONTROLS:

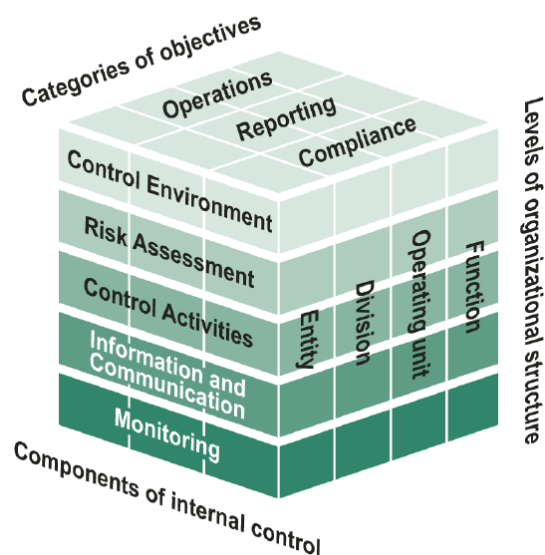
1. **Control Environment** – the foundation for an internal control system
2. **Risk Assessment** – assesses the risks facing the organization as it seeks to achieve its objectives

INTERNAL CONTROL MANUAL

3. **Control Activities** – the actions management establishes through policies and procedures to achieve objectives and respond to risks in the internal control system
4. **Information and Communication** – the quality of information management and personnel community and use to support the internal control system
5. **Monitoring** – activities management establishes and operates to assess the quality of performance over time and promptly resolve the findings of audits and other reviews

There is a direct relationship between the City's objectives, the five components of internal control, and the organizational structure of the City. The seventeen principles support the components of internal control. The relationship of the objectives and components of internal control to the City's functions, operating units, and divisions is typically illustrated by a cube diagram used in the GAO Green Book as Figure 4.

Figure 4: The Components, Objectives, and Organizational Structure of Internal Control



Sources: COSO and GAO. | GAO-14-704G

What is the Purpose of this Internal Control Manual?

The purpose of this Manual is to ensure that the objectives of reporting and compliance are established. The policies to achieve the objectives are derived from various financial best practices and state and federal laws and regulations. Policies may be developed to suit specific needs of City functions and resources. Detailed procedures are then proscribed and followed as a means for the City to comply with its established policies.

INTERNAL CONTROL MANUAL

Five Components of Internal Control

1. Control Environment

The control environment is the foundation for all other components of internal control. There are five principles related to the control environment. These are listed below, specific to the City of Lakeland.

1. *The Board of Commissioners and management demonstrate a commitment to integrity and ethical values.*

This involves:

- Setting the foundational tone at the top
- Establishing standards of conduct
- Enforcing adherence to standards of conduct

Policies:

- The governing body through management has adopted a personnel manual (Employee Handbook) that details policies, expectations, and other employment-related topics.
- Each employee receives a copy of the city's Employee Handbook, which includes a policy on business ethics and conduct, and signs an acknowledgement of receipt.
- The governing body has adopted a financial policies manual that details expectations surrounding the annual budget process, ethical conduct, long-term financial planning, and other key financial areas.

Procedures:

- The Finance Director reviews the Employee Handbook annually to determine needed revisions to comply with federal and state laws, as well as practices of the city.
- The City Manager reviews suggested revisions, if any, by the Finance Director and presents the revised Employee Handbook or individual policies contained therein, as applicable, to the Board of Commissioners for approval.
- The City holds annual required training where human resource topics are covered. The code of conduct and the Employee Handbook are always part of the training.

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2. *The Board of Commissioners oversees the City's internal control system.*

This Involves:

- Establishing an oversight structure
- Determining who will be responsible for oversight of the internal control system
- Establishing a method for remediation of deficiencies

Policies:

- On an annual basis, the Board of Commissioners ensures that the *City of Lakeland Internal Control Manual* is updated in accordance with State statute.
- Changes and revisions to the City's financial policies, Employee Handbook, and/or internal control manual are approved by the Board of Commissioners.

Procedures:

- The internal control manual is updated annually by the Finance Director.
- Changes are reviewed by the City Manager prior to presentation to the Board of Commissioners for approval.
- The Finance Director, with City Manager oversight and review, proposes changes to the Employee Handbook and the city's financial policies as needed.
- Any changes from the procedures above are presented to the Board of Commissioners in an official open meeting and approved and effective upon passage of a board resolution or ordinance.

3. *The Board of Commissioners has established an organizational structure, assigned responsibility, and delegated authority to achieve the City's objectives.*

This Involves:

- Establishing an organization structure
- Assigning responsibility and delegating authority within the organizational structure
- Documenting the internal control system

Policies:

- Organizational charts are reviewed periodically for needed changes regarding authority and responsibility.
- An up-to-date internal control manual is maintained.

INTERNAL CONTROL MANUAL

Procedures:

- City organizational charts were developed based on the City structure required in the City charter.
- The charts are reviewed periodically as job descriptions and positions are added or changed to determine if the reporting structure, authority, and responsibility documented in the chart is still accurate (*see current Organizational Chart at the end of this section*).
- The internal control manual is updated annually by the Finance Director, reviewed by the City Manager, and formally approved by the Board of Commissioners.

4. The Board of Commissioners and management demonstrates a commitment to recruit, develop, and retain qualified and competent individuals.

This Involves:

- Developing expectations of competence
- Recruitment, development, and retention of individuals
- Succession and contingency plans and preparation

Policies:

- The Employee Handbook is maintained with up-to-date policies that address:
 - Job description requirements
 - Employee benefits
 - Business continuity in cases of emergency
- Job descriptions are maintained for each City staff position.

Procedures:

- Department heads review employee job descriptions annually and propose needed changes to the Finance Director.
- The Employee Handbook is updated as needed by the Finance Director, reviewed by the City Manager, and formally approved by the Board of Commissioners.
- Background checks are performed for all employees.

5. Management evaluates performance and holds individuals accountable for internal control responsibilities.

This Involves:

- Enforcing accountability
- Consideration of excessive pressures

INTERNAL CONTROL MANUAL

Policies:

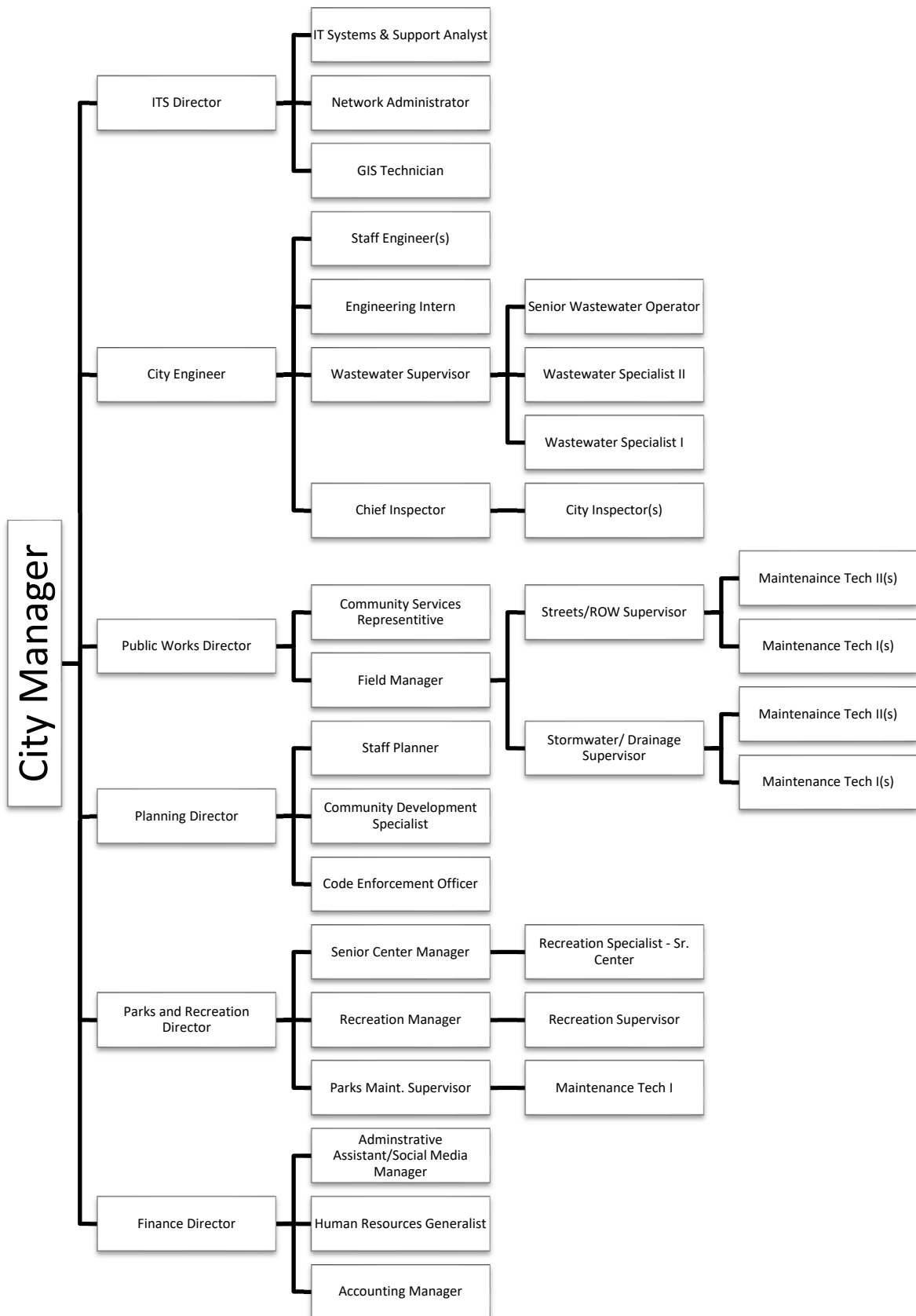
- Management conducts annual performance evaluations on all City staff.
- The Board of Commissioners uses the budget process as a means of oversight with department heads.

Procedures:

- The City Manager disseminates and ensures completion of performance evaluations for all positions, by all management personnel, on an annual basis.
- The Finance Director prepares the annual budget beginning in January, with input from the City Manager and department heads, using historical data from the three (3) previous years. The Finance Director also coordinates and prepares an annual capital budget, a five-year CIP projection, and a long-term financial plan as components of the Annual Budget document.
- The proposed budget is presented to the Board of Commissioners during at least one (1) budget workshop. The City Manager, Finance Director, and all department heads are present to explain their budgets or request additional funding.
- The budget ordinance is prepared for first reading in May and second reading and final passage in June. The required public notice is published in a local newspaper no less than ten (10) days prior to the second and final reading.

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Organizational Chart



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2. Risk Assessment

Having established an effective control environment, management assesses the risks facing the entity as it seeks to achieve its objectives. Generally speaking, risk assessment means asking questions about what could go wrong. There are four (4) principles related to risk assessment.

1. *Management defines objectives clearly to enable the identification of risks and risk tolerances.*

This Involves:

- Defining the City's objectives
- Defining the City's tolerance or threshold for risk

Policies:

- The Annual Budget shall include the City's mission, vision statements, and goals (Board of Commissioner priorities) as a guiding document for the identification of the City's objectives and related risks.
- City officials and management assess risk of operations continually. The city has chosen to transfer the most common types of risk through the purchase of the following types of insurance:
 - Property and Casualty
 - Liability
 - Errors and Omissions
 - Worker Compensation
 - Surety Bonds

Procedures:

- The Finance Director obtains and/or renews surety bonds of at least \$10,000 for all City officials and staff with access to City financial assets.
- The Board of Commissioners meets annually in a strategic planning session as part of the Annual Budget process, and assesses the risks related to City priorities, goals, and objectives.

2. *Management identifies, analyzes, and responds to risks related to achieving the defined objectives.*

This Involves:

- Identification of risks
- Analysis of risks
- Response to risks

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Policies:

- The *Internal Control Manual* shall be updated annually to include documentation of the City's –
 - risks associated with the City's objectives;
 - methodology for determining if the risk identified is material to the City; and
 - actions (control activities) taken to mitigate the risks.

Procedures:

- The Finance Director prepares an updated *Internal Control Manual* annually, for review by the City Manager and approval by the Board of Commissioners in their June meeting.
- The risks identified in the *Risk Identification* section below are reviewed annually and updated, as necessary.

3. Management considers the potential for fraud when identifying, analyzing, and responding to risks.

This Involves:

- Considering what types of fraud could occur
- Examining the fraud risk factors
- Responding to any identified fraud risks

Policies:

- The City's [Anti-Fraud Policy](#) addresses the process for the preventing and responding to fraud risks. The *Internal Control Manual* updated annually shall include the identification of fraud risks and related control activities, in the respective sections, to reduce the opportunity for fraud to occur.

Procedures:

See *Procedures in Risk Assessment Principle 2. above.*

4. Management identifies, analyzes, and responds to significant changes that could impact the internal control system.

This Involves:

- Identification of changes in accounting principles, accounting systems, personnel, laws, the business environment, etc.
- Analysis of and response to these changes

Policies:

- Annual training by authoritative and competent organizations is required for personnel involved in internal controls over financial reporting.

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Procedures:

- The Finance Director obtains annual training through various accounting organizations to remain current on new accounting and auditing standards.
- Directors involved in state or federal grant programs obtain related training on grant requirements as needed.
- The City Manager considers technological developments, employee turnover, new programs, new laws and regulations, and economic growth or decline on an annual basis during consideration of changes in internal controls.

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RISK IDENTIFICATION

There are risks the City cannot anticipate or know about, and as it relates to financial and compliance issues, the City has assessed the following areas and identified certain risks that need to be addressed by the development of internal control policies and procedures. Internal controls will not eliminate all risk but will help reduce risk to gain reasonable assurance that reporting and compliance objectives outlined in this Manual are being met.

Objectives

1. **Collections** are complete, timely, and accurate.
2. **Disbursements** are for valid city purposes and properly recorded.
3. **Assets** are properly safeguarded.
4. City is in **compliance** with contractual, local, state, and federal laws and regulations.

Materiality of Risks

For the purposes of this document, materiality is defined quantitatively as the risk of financial loss to the City in excess of \$10,000. Qualitative materiality factors, however, have also been considered in the identification of the risks below.

Risks

1. **Collections/ACHs**
 - a. Collections could be lost or misappropriated.
 - b. Collections could be recorded improperly.
 - c. Collections may not be deposited in the bank and recorded timely.
2. **Disbursements/Drafts**
 - a. Disbursements could be unauthorized or in excess of appropriations.
 - b. Disbursements could be for personal items.
 - c. Disbursements could be made for items never received.
3. **Safeguarding of Assets**
 - a. Bank balances may be inaccurate due to failure to reconcile bank accounts.
 - b. Capital assets or inventory items could be missing.
 - c. Inventory is not available when needed.
4. **Compliance**
 - a. Grant funds could be spent for unallowable items.
 - b. Grant rules may not be followed which could result in having to return federal funds.
 - c. Federal reporting requirements were not met.

The significant areas of risk are identified above, and policies and procedures are documented in the *Control Activities* section regarding the City's internal controls to help reduce the key risks associated with these areas of operations.

INTERNAL CONTROL MANUAL

3. Control Activities

Control Activities are the actions management establishes through internal control policies and procedures to achieve objectives and manage risks. Fundamental examples of control activities include issuing receipts and purchase orders, reconciling the bank statement, and division (i.e., segregation) of duties. There are three (3) principles related to control activities.

Detailed procedures are documented in this section. The objectives, policies, and implemented procedures are described for each of the significant areas identified in the Risk Assessment section.

1. Management designs control activities to achieve objectives and respond to risks.

This Involves:

- Responding to identified objectives and risks
- Designing appropriate types of control activities
- Designing control activities at various functional and structural levels
- Adequately dividing (i.e., segregating) duties among employees

Overall Policy:

- This section of the Manual is reviewed annually by the Finance Director and reviewed and approved by the City Manager and Board of Commissioners. Detailed procedures are to be documented below and designed to address the City's objectives and risks identified in the prior sections of the Manual.

Specific Policies and Procedures in Response to Objectives and Risks:

Collections/ACHs

Objectives

- Collections are complete, timely, and accurate.
- Collections are safeguarded.
- Collections should be recorded accurately and timely in the accounting system.

Policies

- All collections will be receipted to the appropriate fund and revenue code and recorded in the general ledger daily by the Administrative Assistant and/or Senior Center Manager, as appropriate.
- A pre-numbered receipt will be issued for each collection made.
- The cash drawer and payment lockbox will be reconciled monthly by two people and the receipt log will be signed.

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- No checks will be cashed from the cash drawer.
- All funds will be deposited within three (3) business days.
- The cash drawer will be locked when unattended and placed in a designated area after hours.
- At no time will cash be left out in the open unattended.
- Collections and associated receipts will be immediately placed in the payment lockbox.
- Employees are prohibited from comingling city assets with personal assets.
- Chart of accounts codes will be reviewed with the Administrative Assistant and Senior Center Manager on a regular basis.
- All daily collection reports are posted to the general ledger by the accounting system at the end of each business day as part of the Administrative Assistant's and/or Senior Center Manager's daily closing process.
- Segregation of duties shall be maintained between access to cash receipts and recording, through the review of daily collection reports by the Accounting Manager and monitoring by the Finance Director.
- Reconciliations of the City's bank accounts, including cash receipts, are performed monthly by the Finance Director.
 - *In the event the Finance Director is serving as interim City Manager; bank reconciliations shall be performed monthly by an independent contracted accounting professional.*

Procedures

- The Administrative Assistant will enter all collections immediately in the accounting system using the correct fund and revenue code.
- The Administrative Assistant and/or Senior Center Manager will immediately stamp all checks "for deposit only" in the appropriate fund bearing the city's name.
- A pre-numbered receipt is issued for all collections by the accounting system. Receipt lists date, amount, payer, proper accounting code, cash or check and is signed by cashier. One copy is given to every customer and one copy is retained with the daily receipt log with proper backup documentation.
- The cashier will reconcile his/her cash drawer monthly. All collections will be put into the payment lockbox and retrieved daily by the Accounting Manager for review, verification, and preparation of the deposit.
- The Human Resources Generalist or a designated employee will deliver the deposit to the bank within three (3) business days of collection.

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- The deposit will be secured in the office of the Human Resources Generalist until it is delivered to the bank.
- The deposit receipt will be returned to the Accounting Manager for reconciliation with the receipt log and general ledger report.
- The Finance Director will reconcile the bank statements monthly and the City Manager will review reconciliations. Dates will be compared to deposit records for timeliness. Receipts will be reviewed for accurate amounts, coding, proper signature, and other required information.
 - *In the event the Finance Director is serving as interim City Manager; bank reconciliations shall be performed monthly by an independent contracted accounting professional.*
- The cashier retains the key to the cash drawer. The drawer is always to remain locked when unattended.
- The cash drawer will be locked in a designated area after hours and on weekends.
- The cash drawer will be reconciled monthly by two people and a cash report will be signed by both employees.
- The payment lockbox will be reconciled monthly by the Accounting Manager. The lockbox will remain locked at all times and the Accounting Manager will have the only key.
- The Finance Director will periodically perform surprise cash counts to ensure there are no personal checks being held in the cash drawers and to ensure the drawers are in balance.
- The cashier posts the daily transactions to the general ledger after reconciling each day.
- The Accounting Manager will review the transactions for accuracy and make any adjustments or changes with the approval of the Finance Director.

Disbursements/Drafts

Objectives

- Disbursements are for a valid city purpose and necessary.
- Disbursements are timely.
- Disbursements are accurately coded and recorded in the accounting system.
- Disbursements are legally appropriated.

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Policies

- The city has adopted purchasing policies that comply with state law.
- Various levels of authority have been assigned.
- Purchase orders and packing slips are matched (typically electronically through the City's ERP system) and given to the Accounting Manager for payment as soon as possible.
- Checks are processed weekly to ensure timely payment of invoices.
- All invoices require electronic approval by a departmental Director and City Manager within the accounting system before checks are processed.
- All invoices have documentation attached electronically before being submitted for electronic approval.

Procedures

- All purchases will be made in accordance with the City's purchasing policy.
- Employees will complete a requisition in the ERP system for all purchases in order to encumber the funds. The employee's supervisor will review and authorize the requisition electronically.
- The accounting system will notify an employee if adequate funds are not available for any requisition, and the requisition will not be processed until available funds have been allocated by way of a budget transfer or amendment.
- Budget transfers are only recorded by the Accounting Manager or the Finance Director.
- After a requisition has been approved, the employee will be notified that a purchase order has been generated.
- Employees will provide printed purchase orders to vendors when a purchase is made.
- The Accounting Manager will verify that packing slips and purchase orders match before payment of invoices.
- The Accounting Manager will prepare weekly invoice batches using backup documentation and present the batches to the Finance Director for review and approval of expenditure codes.
- The Finance Director verifies all expenditure codes for accuracy and availability of funds prior to the Accounting Manager processing invoice payments.
- The approving departmental Director and City Manager review backup documentation and electronically approve all invoices in the accounting system before a check is generated.

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Safeguarding of Assets

Objectives

- Ensure city assets are properly valued and protected.
- Ensure cash and other asset accounts are reconciled.
- Ensure investments are safe and in accordance with adopted investment policy.
- Ensure city assets are protected against loss, misappropriation, or theft.
- Ensure inventory items are available when needed for use.

Policies

- All bank account statements (checking, savings, investments, etc.) are reconciled to the general ledger accounts within 30 days of the date of the statement.
- All bank accounts are appropriately collateralized. Bank accounts maintained in the State Collateral Pool are classified as “Public” on the bank’s records.
- All bank accounts are held in financial institutions under the city’s name and only authorized employees (two signatures required) are allowed to open new accounts at institutions authorized via Ordinance of the Board of Commissioners.
- All withdrawals, checks, liquidations, etc., from any bank account require two signatures.
- All investments require two signatures.
- All depository activity is maintained in compliance with the City’s Financial Policies Manual.
- Inventory records contain enough information to readily identify corresponding capital assets. Capital assets are tagged or otherwise identified during a physical inventory that is performed annually.
- Proper safeguards are in place to prevent theft or loss of assets.

Procedures

- The Finance Director reconciles the bank account statements to the general ledger on a monthly basis using an account analysis of each cash account.
 - *In the event the Finance Director is serving as interim City Manager; bank reconciliations shall be performed monthly by an independent contracted accounting professional.*
- The City Manager reviews and approves the reconciliations and any adjustments to the general ledger.

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- Outstanding reconciling items aged more than ninety (90) days are reviewed by the Finance Director, and appropriate action is taken to resolve the items (such as voiding and re-issuing checks, remittance to the State of Tennessee of unclaimed property).
 - *Review may also be performed by an independent contracted accounting professional.*
- For new accounts, the Finance Director and City Manager will complete the necessary paperwork to open the new account in the city's name and ensure that the bank holds the funds in a fully collateralized account.
- The Finance Director will annually review the accounts for accuracy of signers and proper collateralization.
- Assets valued in excess of \$500 will be appropriately marked or tagged.
- The Finance Director coordinates an inventory count of significant assets on an annual basis through the review process for insurance renewal. Disposal of inventory is done in a way that sensitive information cannot be retrieved.
- Insurance policies are reviewed and renewed annually for accuracy of covered assets.
- Surety bonds are renewed on an annual basis for all employees that handle cash.

Compliance

Objectives

- Ensure that state laws regarding the issuance of debt are followed.
- Ensure that state and federal grant regulations are understood and followed.
- Ensure that note disclosures in the financial statements contain all required elements.

Policies

- The city has adopted and maintains a debt management policy in accordance with state requirements.
- The Finance Director and City Manager consult with the city's financial advisor on all debt-related issues.
- Every department must notify the Finance Director when an application for 100% grant funding is submitted and subsequently awarded.
- All grants with matching requirements must be approved by the City Manager and Finance Director, and subsequently approved by the Board of Commissioners, prior to submission of application.
- Once awarded, the Finance Director is to be notified of the project budget and detailed expenditure requirements of the grantor agency.

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- The Finance Director must be provided with the grant contract information, grant or contract numbers, and whether the grant is state or federal funds.
- The Finance Director will amend the budget as necessary to accommodate awarded grant revenues and expenditures.

Procedures

- The City Manager and Finance Director annually review the debt management policy.
- Before the issuance of debt, the Finance Director consults with the city's financial advisor to determine the impact or implications to the city's financial well-being.
- Department heads are responsible for working with the Finance Director to submit all grant applications.
- All grant applications for grants requiring matching funds will be presented to the Board of Commissioners for approval before submission to ensure that funding will be made available.
- The Finance Director will determine any needed budget amendments upon receiving notice of award for any grant funds. The budget amendments will be presented to the Board of Commissioners for approval.
- Grant management responsibilities will be assigned to an appropriate employee for every grant.
- The Finance Director will be notified when any reimbursements have been submitted so that the revenue can be allocated to the appropriate revenue code.
- A copy of every grant application and contract will be filed with the City Recorder and secured electronically.

2. Management designs the City's computerized information system and related control activities to achieve objectives and respond to risks.

This Involves:

- Design of the City's information system
- Design of appropriate types of control activities
- Design of information technology structure
- Design of security management
- Design of information technology acquisition, development, and maintenance

Policies:

- The Information Technology Services ("ITS") Director, with oversight by the City Manager, develops and periodically reviews and updates guidelines for information technology, including:

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- the types of computerized information required to be compiled to meet City objectives,
- computer application controls necessary to ensure that information is valid, complete, and accurate,
- general computer controls addressing security management procedures, contingency plans, configuration, logical and physical access,
- information technology infrastructure needs and the controls needed to ensure that adequate resources are available to meet the reporting needs,
- external and internal security risks and the controls necessary to limit exposure to unauthorized access, corruption of data, or other misappropriation of information, and
- controls necessary to ensure that technology acquisition, development, and maintenance activities are authorized, necessary, and properly integrated throughout the organization.

Procedures:

- Requests for additions or revisions to the City's information systems are approved by the City Manager with consultation from the ITS Director.
- The ITS Director is responsible for new information systems hardware acquisitions and integration.
- The Finance Director and ITS Director ensure that accounting systems contain adequate system controls to protect against unauthorized access and use.
- The ITS Director is responsible for ensuring that information technology systems are adequate, secure, restricted to authorized use, and ultimately meet the City's information system needs.

3. *Management implements control activities through policies.*

This Involves:

- Documentation of responsibilities through policies
- Periodic review of control activities

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Policies:

- The *City of Lakeland Internal Control Manual* is reviewed and updated on an annual basis.
- The City's financial policies and procedures manual, Employee Handbook, and anti-fraud policies are reviewed annually and updated as changes are needed.

Procedures:

- On an annual basis the Finance Director reviews this Manual, the financial policies and procedures manual, the Employee Handbook, and the anti-fraud policy to determine if changes are needed.
- Potential changes are first presented to the City Manager for review and approval.
- Approved changes are presented to the Board of Commissioners for review and approval via resolution or ordinance, as applicable.
- Changes to information systems policies and procedures are determined by the GIS and Information Systems Director, reviewed by the City Manager, and approved by the City Manager or Board of Commissioners, depending upon the level of significance of changes or policies.

4. Information and Communication

Management is responsible for developing and providing internal and external information. This information supports the internal control system and validates its existence. There are three (3) principles related to information and communication.

1. Management uses quality information to achieve the City's objectives.

This Involves:

- Identifying the City's information requirements
- Gathering relevant data from reliable sources
- Processing data into quality information

Policies:

- On a regular and recurring basis, management (department heads and the City Manager) –
 - reviews and documents the information requirements to achieve key objectives and address the risks of the City,
 - reviews and documents changes that occur in the City's objectives and the related changes in information requirements,
 - identifies and evaluates the reliability and timeliness of relevant data from both internal and external sources, and

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- reviews and evaluates whether data has been processed into quality information that allows management to make informed decisions and evaluates whether the City is achieving its objectives.

Procedures:

- Changes to information requirements and methods of delivery are reviewed and approved by the City Manager prior to implementation.

2. *Management internally communicates the necessary quality information to achieve the City's objectives.*

This Involves:

- Intentional communication throughout the City
- Deciding appropriate methods of communication

Policies:

- Management has clearly defined lines of communication through policy manuals and organizational charts
- Management communicates the types of information required to achieve objectives and address risks
- Internal control documents and related reports are available to all staff in an appropriate method based on confidentiality and relevance to job responsibilities
- Appropriate information delivery systems have been determined for changes and updates
- Reports containing personally identifiable information or other protected or confidential information are available through communication methods that restrict internal and external access
- New employee orientation, annual human resources training, and the Employee Handbook are used to reinforce memo, email, internal network, and restricted communications

Procedures:

- The City maintains financial data in a computerized accounting system. Requests for financial information should be provided through a computer-generated report to maintain the integrity of the data.
- Any requests for data maintained in the city's asset management computerized system will be provided through a computer-generated report from that system to maintain the integrity of the data.
- The city complies with the Tennessee Public Records Act, Tennessee Open Meetings Act, and observes the guidelines provided by the Office of Open Records Counsel.

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- All requests for information or records will be forwarded to the City Recorder to ensure compliance with state law.
- The City will redact all personally identifiable, confidential, or protected information in accordance with state law.
- Management clearly defines the lines of communication through policy manuals and organizational charts.

3. *Management externally communicates the necessary quality information to achieve the City's objectives.*

This Involves:

- Intentional communication with external parties
- Deciding appropriate methods of communication

Policies:

- Management has developed policies and procedures for the communication of information with external parties in compliance with the Tennessee Public Records Act, Tennessee Open Records Act, and other applicable federal, state, or local requirements.

Procedures:

- All requests for information or records will be forwarded to the City Recorder to ensure compliance with applicable laws.
- The City will redact all personally identifiable, confidential, or protected information in accordance with state law.

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5. Monitoring

Things change - the Operating Environment, Laws, Accounting Principles, Technology, Resources, and People, etc. For this reason, internal control policies and procedures must constantly be monitored and improved or updated. There are two (2) principles related to monitoring.

1. *Management has established and operates monitoring activities to monitor the internal control system and evaluates the results.*

This Involves:

- Determining issues and deficiencies in the current internal control system
- Testing the internal control system against the intended design
- Evaluating the results of the monitoring tests and making necessary improvements or updates

Policies:

- The *City of Lakeland Internal Control Manual* is reviewed and updated on an annual basis to ensure that the City's objectives, risks, and control activities reflect current practice and are adequate.

Procedures:

- On an annual basis the Finance Director reviews this Manual and ensures that the objectives, risks, and control activities reflect current practice and are adequate – this includes:
 - The periodic review of significant purchases for the completion of required purchase orders, reviews, and approvals
 - Determining whether corrective actions or plans are needed for control failures
 - Determining whether the design of the internal control system needs to be changed or updated
 - Evaluating whether internal controls have been implemented but not documented and adding those controls to this Manual
- The Finance Director presents needed changes in the internal control system to the City Manager for approval

2. *Management remediates identified internal control deficiencies on a timely basis.*

This Involves:

- Reporting internal control issues and deficiencies to the responsible management representative

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- Management should document reported internal control issues and deficiencies and evaluate each issue for corrective action
- Actions should be taken to correct audit findings and other issues and deficiencies
- This may require action by the Board of Commissioners

Policies:

- The *City of Lakeland Internal Control Manual* addressing ongoing monitoring activities and requires corrective action plans be developed for identified failures in the internal control system.
- Audit findings and other significant findings are presented to the Board of Commissioners, along with management's recommended corrective action plans for oversight and approval.

Procedures:

- Management annually evaluates the state of the internal control system and determines any deviations from the designed criteria and the current condition of the system.
- Management makes a decision on whether to change the design of the internal control system or implement corrective actions to improve the effectiveness of the existing system.
- Members of management will periodically review the procedures outlined in this manual to ensure that policies are being implemented and objectives are being met.
- Financial reports will be generated monthly and reviewed by those in a position of authority over financial operations. Those in a position of authority include, but are not limited to, the Finance Director, City Manager, and Board of Commissioners.

INTERNAL CONTROL MANUAL

Summary

The framework of this manual complies with the state requirements and was created using the GAO Green Book as guidance. This manual will be reviewed annually and updated as needed. All employees of the City of Lakeland will be required to abide by the policies and procedures outlined in this manual, as well as any corresponding state laws. The manual will be made available electronically and in paper form.

The City of Lakeland will abide by the *Internal Control and Compliance Manual for Governmental Entities and other Audited Entities in Tennessee* issued by the Comptroller of the Treasury.

Supplementary Information

TN Comptroller of the Treasury

<http://www.comptroller.tn.gov>

Internal Control and Compliance Manual (12/2015)

https://www.comptroller.tn.gov/content/dam/cot/la/documents/manuals/2015_ICCManual_Complete_redesign-Final.pdf

Meeting Cycle: Thursday, June 15, 2023

Subject: **Resolution** - replacing the existing and adopting a senior center policy for the City of Lakeland, Tennessee. *Sponsored by the Parks and Recreation/Natural Resources Board*

Staff Contact: Patrick O'Mara, Parks & Recreation Director

STAFF RECOMMENDATION

City Staff recommends the Board of Commissioners approve resolution R-77-2023.

BUDGET IMPACT

There is no direct budget impact of this resolution.

DISCUSSION

The City of Lakeland created and approved the Senior Center Policy in March 2012. The Senior Center was opened in May 2012. At the time it opened, the Center was intended to be a facility that could be rented by an individual or organization to host senior-focused events or informational sessions. It was not initially intended to be staffed and programmed regularly. In the time since, the operations have changed. Changes to the previous policy include changing the language about City staff not regularly staffing the building, and removing the language directing renters how to clean the facility at the end of their event.

RESOLUTION R-77-2023

REPLACING THE EXISTING AND ADOPTING A SENIOR CENTER POLICY FOR THE
CITY OF LAKE LAND, TENNESSEE

WHEREAS, the City of Lakeland desires to implement an updated Senior Center Policy providing the framework under which the Lakeland Senior Center operates; and,

WHEREAS, the existing Senior Center Policy was approved over ten years ago, prior to the facility opening; and,

WHEREAS, the nature of how the facility operates has changes in that time:

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the City of Lakeland, Tennessee, that Resolution 2012/3-11 is hereby rescinded and the Senior Center Policy, attached hereunto, is hereby adopted.

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee, this 15th day of June 2023, the public welfare requiring it.

Josh Roman, *Mayor*

ATTEST:

Debra Murrell
City Recorder

SENIOR CENTER POLICY



Lakeland Senior Citizen's Center Policy

The City of Lakeland values the active adults ages 55+ who participate in the programs and events put on and hosted at the Lakeland Senior Center. This policy is intended to outline the requirements and expectations for the use of the Senior Center facility. The City of Lakeland, through this policy, is committed to maintaining the health, safety, dignity, and welfare of users as well as city staff, volunteers and guests while ensuring compliance with all applicable federal, state, and local laws.

FACILITY USE

The Lakeland Senior Citizen's Center, hereby referred to as "the Center," is open and accessible to persons ages 55 and over. The Center is not to be rented to the public and is for use through the programs operated by the City of Lakeland or its designated partners through special permission of the City Manager or his/her designee.

Attendance will be recorded, and personal information may be collected for specific programs. This information may include the user's name, age, contact person/relative, telephone number, email address, and the date of attendance.

The Center is also available for use by various human service agencies dealing with aging concerns, caregivers to the elderly, and "friends" of the Center at the discretion and with the approval of the City Manager or his/her designee. All users and their guests are expected to follow the Center's Code of Conduct and other provisions of this policy.

The Center shall only be considered open for use when an assigned member of City staff or a designated volunteer is present and in charge of the activity or program. All designated volunteers must be approved by the Center Manager or the City's Parks and Recreation Director in advance.

No user will be turned away due to disability, as the Center is accessible to persons with disabilities in compliance with the Americans with Disabilities Act (ADA).

All Center users *must* be able to take care of daily personal functions while using the Center or be accompanied at all times by an individual other than the Center's designated Responsible Person that can help them if they require special assistance.

The Center may be utilized for a range of activities for the sole purpose of providing a meeting place, programming, or other appropriate activities for the Center's users in accordance with the Center Policy and Code of Conduct.

SPECIAL EVENTS, CLASSES, AND PRESENTATIONS

City staff is at no time required to manage the Center unless arrangements have been made in advance and approved by City Manager or his/her designee. The City Manager or his/her designee must approve all programs, presentations, and presenters in advance of the activity. Activity, program, and/or supply fees for specific classes or events may be required for events and must be set at the lowest reasonable fee to cover applicable costs.

Presenters, instructors, and facilitators are required to

adhere to the Code of Conduct and follow all guidelines contained in this Policy at all times.

Presentations must be informational or entertaining for seniors. No product or service may be sold.

Presenters must coordinate with the Senior Center Manager to set a date and time for the program. Presentations or activities may be moved to neighboring IH Clubhouse due to scheduling or time constraints, available space, or other considerations as determined by City staff. Programs must be organized and established by the fifteenth day of the month prior to the date(s) scheduled for the presentation.

DONATIONS

The Senior Center may accept donations so long as it conforms to the City's financial and cash handling policies. City staff will receipt all donations at the time of donation.

CODE OF CONDUCT

All staff, volunteers, and guests agree to maintain the respect of every individual involved in Center activities, create a pleasant atmosphere for everyone, and provide an environment for good fellowship among the Center's users.

To achieve this, all users, guests, and Responsible Persons should:

- Behave and speak in a manner which is respectful of others at all times.
- Not engage in political activities that include, but are not limited to handing out political fliers, political presentations, political fundraising, and other related

activities.

- Wear reasonable clothing and shoes suitable for the activity.
- Be responsible for their own private property.
- Refrain from using foul language or other behavior disruptive to Center users or visitors.
- Leave the premises in the same condition in which it was found.
- Report any unusual occurrences immediately to the Responsible Person or City staff.
- Abstain from the use of alcohol and drugs at the Center, which are not permitted in the building or on the premises under any circumstances.
- Refrain from gambling, which is prohibited under any circumstances.
- Assist City staff in enforcing the Code of Conduct.
- Adhere to the Lakeland Senior Citizen Center Policy.

Smoking will not be permitted in the building.

Smoking may only take place in a designated area or no less than 25 feet from the Center facility and parking lot.

Soliciting and business activities are prohibited in or outside of the Center. Center users may hold fundraisers to raise money for specific programs or activities available to all Center users. When an individual or group wishes to engage in fundraising for Center-related activities or programs, prior approval of the Parks and Recreation Director is required.

Noncompliance with the Code of Conduct may result in an individual being asked to leave the premises until they are willing to conform to the Center's Code of Conduct.

INCIDENT REPORTING

The health, safety, dignity, and welfare of Center users, staff, and visitors is of the utmost priority to the City. Therefore, any incident or accident at the Center involving health and safety, the Code of Conduct, the Senior Center Policy, or other activity or behavior suspected of being inappropriate should be reported to City staff immediately, and an Incident Report (Appendix A) shall be completed. In any instance where a person's health or safety are in jeopardy, emergency response personnel shall be immediately notified.

Lakeland Senior Citizen's Center Incident Report

Date of incident: ____/____/____ Time: _____

Location: _____

Nature of incident: _____

Responsible Person in charge of activity when incident occurred: _____

Name of witnesses: _____

Names of Any Injured Parties & Injuries: _____

Actions Taken: _____

Other facts pertinent to the incident not included above: _____

Notifications made to: _____

Signature of Responsible Person: _____ Date: _____

Lakeland Senior Citizen's Center Policy

The Senior Citizen's Center Policy outlines the City of Lakeland's requirements and expectations for the use of the Senior Citizen's Center facility. The policy acts to guide city staff, facility volunteers, and facility users. The following policy is committed to maintaining the health, safety, dignity, and welfare of Senior Citizen's Center facility users as well as city staff, volunteers, and guests, while ensuring compliance with federal, state, and local law.

FACILITY USE

The Lakeland Senior Citizen's Center, hereby referred to as "the Center", is open and accessible to persons ages 55 and over. Persons under age 55 may not utilize the Lakeland Senior Center. The Center does not charge a membership fee. There will be no rental fees charged to groups or individuals using the premises for approved activities and programs. (Fees may be charged for classes and special events.)

A sign-in sheet must be used to record persons accessing the Center and shall include each individual's name, age, contact person/relative, telephone number, email address, and the date.

The Center is also available for use by various human service agencies dealing with aging concerns, caregivers to the elderly, and "friends" of the Center at the discretion and with the approval of City Manager or designee. Center user may bring guests on occasion, who are expected to follow the Center's Code of Conduct and other provisions of this policy.

The Center shall only be considered open for use when an approved "Responsible Person" is in charge of the activity or program (or designated City staff member). All Responsible Persons must be approved by City Manager or designee in advance.

Because Responsible Persons may not always be available to staff the center, operational hours will vary and shall be determined by City Manager or designee according to the availability of approved Responsible Persons.

When closing the Center, the Responsible Person must:

- ☐ Pick up all miscellaneous trash items from window sills, tables, chairs, etc.
- ☐ Leave kitchen in a neat fashion having washed and put away any dishes used
- ☐ Ensure refrigerator and freezer doors are completely closed
- ☐ Turn off all electrical appliances used
- ☐ Sweep floors, including restrooms and carpeted areas
- ☐ Arrange all tables and chairs in a neat fashion; all tables taken out for the activity should be returned to the table storage room and stacked neatly
- ☐ Take all garbage to the dumpster
- ☐ Close all windows
- ☐ Turn off all lights, including kitchen, bathrooms, and dining rooms
- ☐ Tightly close and lock all doors, checking each to make sure that it is secure

No user will be turned away due to disability, as the Center is accessible to persons with disabilities and in compliance with the Americans with Disabilities Act (ADA).

All Center users *must* be able to take care of daily personal functions while using the Center or be accompanied at all times by an individual other than the Center's designated Responsible Person that can help them if they require special assistance.

The Center may be utilized for a range of activities for the sole purpose of providing a meeting place, programming, or other appropriate activities for the center's users in accordance with the Center Policy and Code of Conduct.

Use of the building does not obligate the Center to provide any equipment not currently assigned to a designated area.

Center users, Responsible Persons, and guests agree to maintain the premises in their current state. Nails, screws, tape, and other fixtures cannot be applied to the walls, woodwork, flooring, or ceiling without permission from City Manager or designee. Groups using reserved facilities should not re-arrange furniture without permission from City Manager or designee.

Food and refreshments must be approved by City Manager or designee.

SPECIAL EVENTS, CLASSES, AND PRESENTATIONS

City staff is at no time required to manage the Center unless arrangements have been made in advance and approved by City Manager or designee. The City Manager or designee must approve all programs, presentations, and presenters in advance of the activity. Activity or program fees for specific classes or events may be required for events established by the Center's users and approved by City Manager or designee.

Presenters are required to adhere to Code of Conduct and the following guidelines contained in this policy at all times.

Presentations must be informational or entertaining for seniors. No product or service may be sold.

All activities, programs, and presentations submitted for approval should be listed on the Center Facility Use Form (Appendix A) and signed by the Responsible Person. Presenters and instructor's must be able to demonstrate experience and knowledge in the topic area. Examples of experience and knowledge include: current employment, education, certification, etc. The presenter and topic must be approved by the City Manager or designee, who may cancel the program if necessary.

Presenters must coordinate with City Manager or designee to set a date and time for the program as the City Manager or designee is responsible for scheduling all events in buildings owned and operated by the City. Presentations or activities may be moved to neighboring IH Clubhouse due to scheduling or time constraints, available space, or other considerations as determined by City Manager or designee. Programs must be organized and established by the fifteenth day of the month prior to the dates scheduled for the presentation unless receiving special approval from City staff.

Presenters are responsible for publicity – advertisements may be placed in the following publications: Qnet, City Watch, The Bartlett Appeal or other community media source. Coffee, hot tea, and hot chocolate may be available at the Senior Center for a fee paid by the presenter, though providing additional refreshments, such as cookies or other snacks, is recommended

DONATIONS

The Center will not accept physical donations, such as furniture, appliances, or supplies, except when approved by the Board of Commissioners (BOC) or BOC designee under special circumstances. Cash donations payable by cash or check will be accepted with pre-numbered receipts issued to the donor. While the Center will accept cash donations, all substantial cash donations or other source of funds, should be approved by the BOC.

CODE OF CONDUCT

All of the Center's Responsible Persons, volunteers, members, and guests agree to maintain the respect of every individual involved in Center activities, create a pleasant atmosphere for everyone, and provide an environment for good fellowship among the Center's users.

To achieve this, all members, Responsible Persons, and guests should:

- ☐ Behave and speak in a manner which is respectful of others at all times
- ☐ Not engage in political activities that include, but are not limited to handing out political fliers, political presentations, political fundraising and other related activities
- ☐ Wear reasonable clothing and shoes suitable for the activity
- ☐ Be responsible for their own personal property
- ☐ Refrain from using foul language or other behavior disruptive to Center users or visitors
- ☐ Leave the premises in the same condition in which it was found
- ☐ Report any unusual occurrences immediately to the Responsible Person or City staff
- ☐ Abstain from the use of alcohol and drugs at the Center, which are not permitted in the building or on the premises under any circumstances
- ☐ Refrain from gambling, which is prohibited under any circumstances
- ☐ Assist City staff in enforcing the Code of Conduct
- ☐ Adhere to the Lakeland Senior Citizen Center Policy

Smoking will not be permitted in the building or in non-designated areas. Smoking may only take place in a designated area or no less than 25 feet from the Center facility and parking lot.

Soliciting and business activities are prohibited in- or outside of the Center. Center users may hold fundraisers to raise money for specific programs or activities available to all Center users. When an individual or group wishes to engage in fundraising for Center-related activities or programs, approval of City Manager or designee is required in advance.

A television and computer may be available at the Center. Users are expected to access only materials appropriate according to generally accepted standards of decency and those that accord with the Code of Conduct. Prohibited content includes pornographic websites or programs, websites related to gambling or any other illegal or prohibited activity, and programs or websites that are offensive and disruptive to Center users, Responsible Persons, and guests.

Noncompliance with the Code of Conduct may result in an individual being asked to leave the premises until they are willing to conform to the Center's Code of Conduct.

INCIDENT REPORTING

As the health, safety, dignity, and welfare of Center users, Responsible Persons, and visitors being the utmost priority to the City, any accident, illness, or suspected illness should be immediately reported to 911 emergency response. Incidents involving a violation of the Center's Code of Conduct or other policies should be immediately reported to City staff.

Any incident at the Center involving health and safety, the Code of Conduct, the Senior Center Policy, or other activity or behavior suspected of being inappropriate requires that an Incident Report (Appendix B) be completed and that City staff be notified immediately following notification of emergency personnel in the event that a person's health or safety are in jeopardy.

Facility Use Form

Name: _____

Title(s): _____

Organization/Employer: _____

Telephone#: _____ Email Address: _____

SS# (if required for background check): _____

Address: _____

Program/Event/Presentation (Name and Description): _____

Center Equipment Used: _____

Event Date(s): _____

Certifications: _____

Qualifications: _____

Signature of Responsible Person: _____

Date: _____

Approved by: _____

Date: _____

Lakeland Senior Citizen's Center Incident Report

Date of incident: ____/____/____ Time: _____

Location: _____

Nature of incident: _____

Responsible Person in charge of activity when incident occurred:_____

Name of witnesses: _____

Names of Any Injured Parties & Injuries:_____

Actions Taken: _____

Other facts pertinent to the incident not included above: _____

Notifications made to:_____

Signature of Responsible Person: _____Date: _____

Meeting Cycle: Thursday, June 15, 2023

Subject: **Resolution** - authorizing the City Manager to enter into an independent contractor agreement for a youth recreation soccer program. *Sponsored by the Parks and Recreation/Natural Resources Board*

Staff Contact: Patrick O'Mara, Parks & Recreation Director

STAFF RECOMMENDATION

City Staff recommends the Board of Commissioners approve resolution R-78-2023.

BUDGET IMPACT

This program will be operated by the Independent Contractor, and the City will receive a flat rate athlete fee for each season run by the contractor.

DISCUSSION

Tennessee Soccer Academy has provided youth recreational soccer for the City of Lakeland since the beginning of 2022. In the three(3) seasons that have run, parents have reported a very positive experience. Parents have reported a desire for the program to continue, and staff has been satisfied with this agreement.

RESOLUTION R-78-2023

AUTHORIZING THE CITY MANAGER TO ENTER INTO AN INDEPENDENT
CONTRACTOR AGREEMENT FOR A YOUTH RECREATION SOCCER PROGRAM

WHEREAS, the City of Lakeland, Tennessee, (the “City”) desires a recreation soccer program for the youth; and,

WHEREAS, Tennessee Soccer Academy has provided this program since the beginning of 2022; and,

WHEREAS, Tennessee Soccer Academy is willing and able to continuing offering the program for one more year:

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the City of Lakeland, Tennessee, that the City Manager is hereby authorized to enter into an Independent Contractor Agreement with Tennessee Soccer Academy to provide a recreation soccer program to the youth of the City of Lakeland.

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee, this 15th day of June 2023, the public welfare requiring it.

Josh Roman, *Mayor*

ATTEST:

Debra Murrell
City Recorder

City of Lakeland, TN
Independent Contractor Program Agreement

This agreement ("Agreement") is made this _____ day of _____, 20____ by and between the **City of Lakeland**, a Tennessee municipality having a principal place of business at 10001 Highway 70, Lakeland, Tennessee 38002 ("**City**"), and Tennessee Soccer Academy, LLC, an independent having a principal place of business at 10245 Ivy Oak Lane, Lakeland, TN 38002 ("**Program Operator**").

Program Operator will conduct a Lakeland Youth Recreation Soccer Program for the citizens of Lakeland, TN utilizing City and partnering facilities. The City agrees to make available certain facilities ("Facilities"), identified in **Attachment A** to this Agreement, and advertise the Program with the City's media resources.

In consideration of the mutual benefits and responsibilities set forth below, the parties agree as follows:

1. **PROGRAM.** During the term of this Agreement, Program Operator shall operate a recreation level soccer program for children ages five to fourteen years old (5-14) with the following divisions:
 - i. Div. 5 (Coed 5U: 3v3/4v4),
 - ii. Div. 4 (Coed 6U-8U: 4v4),
 - iii. Div. 3 (Boys & Girls 10U: 7v7),
 - iv. Div. 2 (Boys & Girls 12U-14U: 7v7),

The City agrees to make the Facilities available for operation of the Program during the times and at the locations identified in Attachment A to this Agreement. Notwithstanding anything in this Agreement to the contrary, the City reserves the right to cancel, without prior notice to the Program Operator, any practices and/or games due to unsafe conditions or when the City determines the use of the Facilities may be detrimental to the quality or maintenance of the Facilities.

2. **TERM.** This Agreement shall commence on the date of **July 1, 2023**, and shall expire on **June 30, 2024**, unless terminated sooner or extended in accordance with the provisions hereof. This Agreement may be terminated immediately by the City for the Program Operator's violation of any of the provisions or conditions contained in this Agreement, or in the event the City determines in its sole discretion that the Program Operator's use of the Facilities is or may be undesirable, offensive, unacceptable for educational and cultural uses or may cause damage to the facility's property, the facility's furnishings, or equipment located on the facility's property or injury of persons lawfully on the facility's property. Further, the City may terminate this Agreement for convenience upon 60 days written notice, in its sole discretion and with no liability to the City.
3. **FACILITIES.** The Facilities to be provided by the City under this Agreement for the purpose of operating the Program, and the times and dates on which they will be provided, are set forth in **Attachment A**. This Agreement relates solely to the Facilities and times and dates listed in **Attachment A**.

Program Operator agrees to accept the Facilities as is and to immediately notify the City in writing of the discovery of any defective or dangerous conditions found on or at the Facilities. Further, the Program Operator shall not damage in any way or cause waste to the Facilities or any contiguous or surrounding property and shall not permit the same to be done. Program Operator shall pay for any and all damage to the Facilities, including the building, grounds, equipment, furniture, and other property, caused by, or related to its use of the Facilities. Program Operator shall, at its sole expense, repair or replace any damage to the building, grounds, equipment, furniture, or other property, upon demand by the City. If the City is required to repair or replace any part of the grounds, building, equipment, or furniture, the costs associated therewith shall be reimbursed to the City by the Program Operator.

4. **EQUIPMENT.** The Program Operator will provide all necessary equipment to operate the program. If the City finds it necessary, it can provide equipment as needed. However, such City-provided equipment shall remain the sole property of the City and shall become part of the Facility for the purposes of this Agreement.
5. **ADVERTISEMENT OF PROGRAM.** The City agrees to advertise the Youth Recreation Soccer Program by placing information about the program on the City of Lakeland's websites and media outlets. Program Operator shall not represent that the City of Lakeland is operating or supervising the Program in any way.
6. **REGISTRATION AND FEES.** All Registration fees for the Program will be collected by the Program Operator.

Upon the completion of the program, or in the case of a program which runs longer than 30 days, the first day of the month following the first day of the program, the Program Operator shall prepare and provide a list of registrants, along with an accounting of the fees generated by the Program to the City. At the same time, the Program Operator shall pay the City a fee equal to twenty dollars (**\$20.00**) per registrant.

In the event the Program Operator elects to charge additional fees (e.g., Uniform Fees, Supply Fees, Certification Fees, etc.), any additional fees shall be charged directly to the registrants at the Program Operator's cost.

7. **COMPLIANCE WITH POLICIES, RULES, AND LAWS.** Program Operator agrees to operate the Program and to use and occupy the Facilities and Equipment in compliance with all applicable City policies, ordinances, regulations and procedures, and all other local, state, and federal regulations and laws. Program Operator acknowledges that it is specifically aware of the provision of Tennessee Code Annotated § 49-5-413 requiring the background check of any individual that works on school grounds at any time when students are present and prohibiting any person with a history of the criminal offenses cited in the statute from working on a school campus during such times. Program Operator hereby certifies that it will always comply with the provisions of Tennessee Code Annotated § 49-5-413.
8. **SUPERVISION AND TRAINING.** Program Operator shall be solely responsible for the conduct of all persons using the Facilities or while on City property at Program Operator's program or by express or implied invitation and shall protect and indemnify the City from all claims arising out of or related to the Program Operator's use of the Facilities.

Program Operator shall be responsible for supervising its officers, agents, employees, guests, patrons, volunteers, and invitees while anywhere on City Property or the Facilities and shall provide qualified, professionally trained, and responsible adult supervisors to ensure compliance with all rules, regulations, and procedures. Program Operator is responsible for providing all necessary and appropriate safety instruction to all its employees and volunteers and to all participants and attendees at the Program. The City reserves the right to eject anyone whose conduct is unlawful or is interfering with the reasonable enjoyment or participation of others using the Facilities.

9. **INDEMNIFICATION, HOLD HARMLESS, AND INSURANCE.** Program Operator shall indemnify, defend, and save harmless the City and the Lakeland School System, their officers, elected officials, agents, and employees from all loss, cost, and expense, including costs of defense and attorneys' fees, relating to or arising out of any liability, loss, expense, or claim, whether sounding in tort, contract, or otherwise, by reason of the use or occupancy of the Facilities under this Agreement (whether such use is authorized or not) or by reason of any act or omission of Program Operator or any of its officers, agents, employees,

volunteers, guests, participants, attendees, patrons, or invitees.

Program Operator is responsible for any and all damage to the Facilities or property of the City, or loss or theft of such property, done or caused by Program Operator or any of its officers, agents, employees, volunteers, guests, participants, attendees, patrons, or invitees.

The City assumes no responsibility whatsoever for any property placed in the Facilities by the Program Operator, its employees, volunteers, agents, guests, attendees, patrons, or invitees.

The City and the Lakeland School System are hereby expressly released and discharged from all liabilities for any loss, injury or damage to persons or property that may be sustained by reason of the use of the Facilities under this Agreement.

Program Operator agrees to purchase, at Program Operator's own expense, a comprehensive general liability insurance policy, including public liability and property damage, written by a company licensed to do business in Tennessee and acceptable to the City, covering Bodily Injury and Property Damage for an amount not less than \$1,000,000.00 Combined Single Limits. This insurance shall include coverage for legal liability to participants and coverage for sexual abuse and molestation. The City and the Lakeland School System shall be named as an additional insured in any insurance policy required by this Agreement. Program Operator agrees that the insurance purchased shall be primary coverage and will contain no terms allowing the insurer to be subrogated to the rights of any injured or damaged person or entity. A certificate evidencing the insurance as required under this Agreement shall be delivered to the City before the subject Youth Recreation Soccer Program begins.

- 10. RELATIONSHIP OF PARTIES.** Nothing in this Agreement shall be construed to place the parties in the relationship of partners, employee/employer, joint ventures, agents, or otherwise. Program Operator shall have no power to obligate or bind the City in any manner whatsoever, and the City does not in any way represent itself as a guarantor of the quality of any product or service produced or provided by Program Operator.

By their execution below, the parties have agreed to all the terms and conditions of this agreement.

City of Lakeland

Program Operator

By: _____

By: _____

Title: _____

Title: _____

Date: _____

Date: _____

Attachment A: Program Information

Program Operator: Tennessee Soccer Academy
Name of Program: Lakeland Youth Recreation Soccer
Address: 10245 Ivy Oak Lane, Lakeland TN 38002
Phone Number: 901-603-1119
Website: TBA

A. Program Description

Program Operator will run a recreation level soccer program for children ages five to fourteen years old (5-14) with the following divisions:

- Div. 5 (Coed 5U: 3v3/4v4),
- Div. 4 (Coed 6U-8U: 4v4),
- Div. 3 (Boys & Girls 10U: 7v7),
- Div. 2 (Boys & Girls 12U-14U: 7v7),

B. Program Dates, Times, and Locations

Program Sessions:

Fall 2023

Registration begins – May 2023

Practice begins – August 28

End of season – November 11

Spring 2024

Registration begins – November 2023

Practice begins – March 1

End of season – May 20th, 2023

Location & Times:

Lakeland Prep Athletic Annex:

Monday, Tuesday, & Thursday 5:30pm – 8:30pm

Saturday 9:00am – 12pm.

Field Assignments:

Weekdays: Fields A, C & E

Weekends: Fields A, C, D, & E

A full season schedule is due to City Staff no less than 7 days prior to the start of practices. Any changes to the schedule made by the Program Operator shall be reported to the City by email at recreation@lakelandtn.org no less than 3 days in advance.

Weather related or field playability closures will be made as early as possible to provide adequate notice to program participants. These closures may be made by the City, the Program Operator or Lakeland School System.

C. Program Registration and Additional Fees

Program Operator assumes the responsibility for all registration and fee collection.

Registration fees for the divisions will be:

Division 5: \$ 100.00

Division 4: \$ 110.00

Division 3: \$ 125.00

Division 2: \$ 125.00

Additional fees include:

Uniform kits: \$50 (approximate)

Branding for the uniforms will be under the name: "TSA Lakeland."

In the event of season or division cancellation, Program Operator will make a good faith effort to relocate athletes to a program that is operating.

D. City Equipment

The City will provide the following equipment:

12 @ youth goals (size: 4'x6')

12 @ Mid-size goals (size: 7' x 21')

4 @ Full-size goals (size: 8' x 24')

Field Layout and Striping:

- The City will stripe the fields once per week in a layout mutually agreed upon at the beginning of the season.
- Any special request for field painting or change to field layout once the season has begun will necessitate an administrative / programming fee.
- This fee shall be waived if a playability issue creates the need for the change.

Meeting Cycle: Thursday, June 15, 2023

Subject: **Resolution** - authorizing the Parks and Recreation Director to explore and apply for the Blue Cross Healthy Places grant through the Blue Cross Blue Shield of Tennessee Foundation. *Sponsored by Commissioner Dial*

Staff Contact: Patrick O'Mara, Parks & Recreation Director

STAFF RECOMMENDATION

City Staff recommends the Board of Commissioners approve resolution R-72-2023.

BUDGET IMPACT

There is no direct budget impact of this resolution. However, should the City of Lakeland be a grant recipient, the location of the community space would need to be cleared and prepared for the equipment, which would have a cost yet to be determined.

DISCUSSION

The Blue Cross Health Places grant is a program operated by the Blue Cross Blue Shield of Tennessee Foundation. The goal of the program is to increase places in a community for people to gather, play and get healthy. The Blue Cross Healthy Places grant helps provide places that are free and open to all. The program helps provide playgrounds, fitness equipment and other features for visitors of all ages and abilities. The City is able to request a custom design one (1) of four (4) pre-designed packages. The City would use the grant funding for the rehabilitation of Windward Slopes Park. Windward Slopes Park amenities were installed in 2007, and the park is otherwise slated for small improvements over the next few years. Successful awarding of this grant would allow the City of Lakeland, through the Blue Cross Health Parks Grant add much needed improvements and amenities to the park.

Grant timeline:

August 1 - 31, 2023: Application period

February 1, 2024: Grant Awardees are notified.

It is important to note that accepting this grant means agreeing to the exclusive BlueCross Healthy Places branding and naming rights.

RESOLUTION R-72-2023

AUTHORIZING THE PARKS AND RECREATION DIRECTOR TO EXPLORE AND
APPLY FOR THE BLUE CROSS HEALTHY PLACES GRANT THROUGH THE BLUE
CROSS BLUE SHIELD OF TENNESSEE FOUNDATION

WHEREAS, the City of Lakeland, Tennessee, (the “City”) desires to continue developing Parks and Recreation infrastructure; and,

WHEREAS, the Blue Cross Healthy Places Grant provides funds for communities to create playgrounds, outdoor fitness spaces, pavilions, and other amenities for the community to gather; and,

WHEREAS, the annual application period will be August 1 – 31, 2023; and,

WHEREAS, should the City of Lakeland be selected, the grant covers the full cost of equipment, safety surfacing, and installation, with the exception of pre-installation site preparation.:

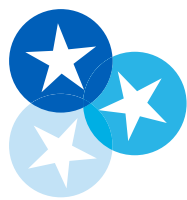
NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the City of Lakeland, Tennessee, that the Parks and Recreation Director is hereby authorized and directed to explore and apply for the Blue Cross Healthy Places grant through BlueCross Blue Shield of Tennessee Foundation.

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee, this 15th day of June 2023, the public welfare requiring it.

Josh Roman, *Mayor*

ATTEST:

Debra Murrell
City Recorder



BlueCross
HEALTHY
PLACESM



of Tennessee
FOUNDATION

2023 CATALOG





The BlueCross Foundation wants to provide our neighbors with places that help them get to know one another, form new connections and enjoy healthy activity. This is why we're building BlueCross Healthy Places in Tennessee.

To assist in your custom design process, this catalog contains examples of completed BlueCross Healthy Place projects, along with new, exciting ideas to consider.

If a custom design process is not a possibility, we also provide four pre-designed options to select from on page eight.

CUSTOM BLUECROSS HEALTHY PLACES



DAVID CARNES PARK

- » Accessible play areas
- » Community pavilions
- » Splash pad
- » Challenge course
- » 40-yard dash
- » Improved walking paths
- » Fitness & play pods



HIGHLAND PARK

- » Accessible play areas
- » Challenge course
- » Fitness station
- » Multi-purpose field
- » Tennis and basketball courts
- » Walking track
- » Community pavilion



HUNTLAND CITY PARK

- » Accessible play area
- » Full basketball court
- » Walking track
- » Outdoor fitness equipment



HENRY HORTON STATE PARK

- » Accessible play area
- » Nature and discovery trail
- » Water spray and play zone



NORTHWEST FAMILY YMCA

- » Accessible play area
- » Full basketball court
- » Walking track
- » Outdoor fitness equipment
- » Pavilion
- » Challenge course



NEW IDEAS

- » Amphitheaters
- » Art installations
- » Trail head build out
- » Skate park



BLUECROSS HEALTHY PLACE AT DAVID CARNES PARK

**9.2
Acres**

This nine-acre project includes a pavilion for community gatherings, a splash pad, an accessible playground, a challenge course, a 40-yard dash and improved walking paths. The walking trail features fitness pods and play pockets, including a replica blacksmith shop that honors David Carnes, one of the first African-American landowners in the area and the park's namesake.

Accessible play area



Multi-purpose field



Splash pad



Community pavilion



Play pod



Fitness pod





BLUECROSS HEALTHY PLACE AT HENRY HORTON STATE PARK

**0.2
Acres**

The BlueCross Healthy Place at Henry Horton State Park celebrates the nature and history of the region. It includes two fully accessible play areas: one for children aged 2-5 and one for children aged 5-12. Both spaces include ramp access, specially designed equipment and a soft rubber safety surface for children who use wheelchairs and other mobility devices. Adjacent to the play areas is a discovery trail and several discovery pods designed to teach children about area wildlife and the history of the park. Features include an erosion table, elements explaining the life cycle of a frog and a small gristmill.



Accessible play area



Nature and discovery trail

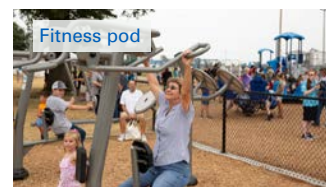
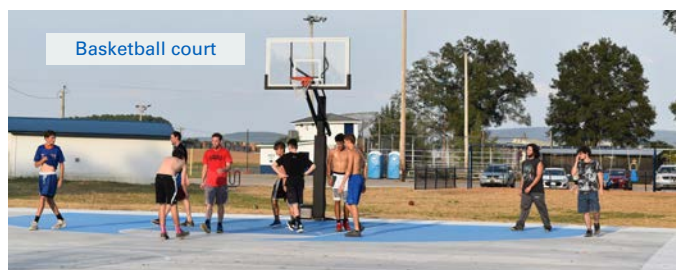




BLUECROSS HEALTHY PLACE AT HUNTLAND CITY PARK

1.7
Acres

The BlueCross Healthy Place at Huntland City Park is home to a newly constructed fenced playground. It features accessible equipment designed for children of all abilities. The space also includes outdoor fitness equipment, a new walking track, sway benches, a basketball court with bleachers, additional parking, water fountains, picnic tables and grills.





BLUECROSS HEALTHY PLACE AT HIGHLAND PARK

**4.3
Acres**

The BlueCross Healthy Place at Highland Park was completed in partnership with three schools; Chattanooga Girls Leadership Academy, Chattanooga Prep and the Montessori Elementary of Highland Park. The new community space has a variety of features suitable for visitors of all ages and interests, including a multi-purpose field with bleachers, a walking track, outdoor fitness stations, a challenge course, play areas, and basketball and tennis courts.

Challenge Course



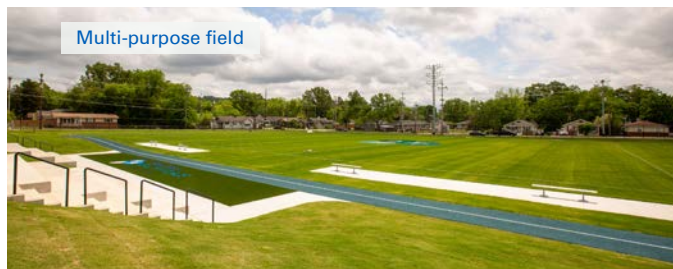
Accessible play area



Basketball court



Multi-purpose field



Fitness pod





BLUECROSS HEALTHY PLACE AT THE NORTHWEST FAMILY YMCA

3
Acres

The BlueCross BlueShield of Tennessee Foundation invested \$6.4 million to build the first BlueCross Healthy Place in the Nashville area. It has assets for community members of all ages and is open to everyone, regardless of membership status.



Accessible play area



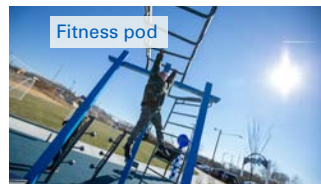
Challenge course



Basketball court



Community Pavilion



Fitness pod



Multi-purpose Field



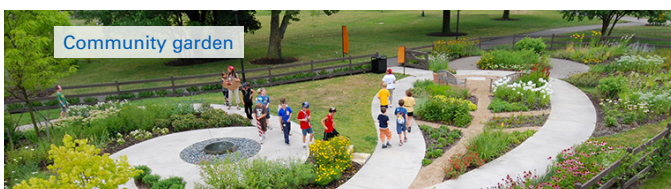
NEW IDEAS AND INSPIRATION



Amphitheater



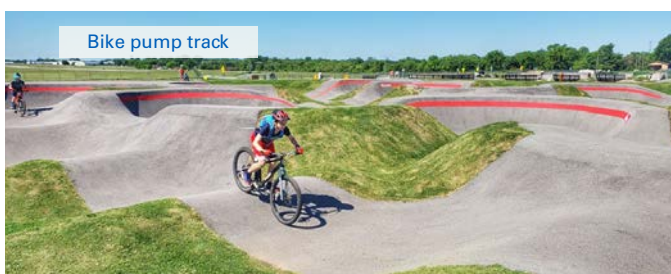
Skate park



Community garden



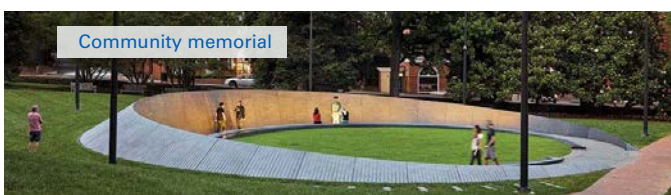
Trail head



Bike pump track



Sculptures



Community memorial



PRE-DESIGNED PACKAGES

We understand that the design process of a park can be time-consuming and difficult, so we are providing four pre-designed packages to select from. Each design includes accessible elements and features for visitors of all ages.



COMMUNITY HUB

- » Community pavilion
- » Inclusive play areas
- » Fitness stations
- » Swing set



FAMILY FUN

- » Large inclusive play area
- » Thrive fitness station
- » Swing set
- » Freestanding play and climbing areas



FITNESS AND FUN

- » Challenge course
- » Fitness station
- » Inclusive play areas
- » Community lawn



THRIVE AND PLAY

- » Large inclusive play area
- » Thrive fitness station
- » Community pavilion
- » Swing set and freestanding play area

Final design and included assets to be finalized prior to installation. Full details and requirements available in the appendix.



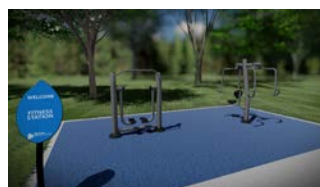
COMMUNITY HUB

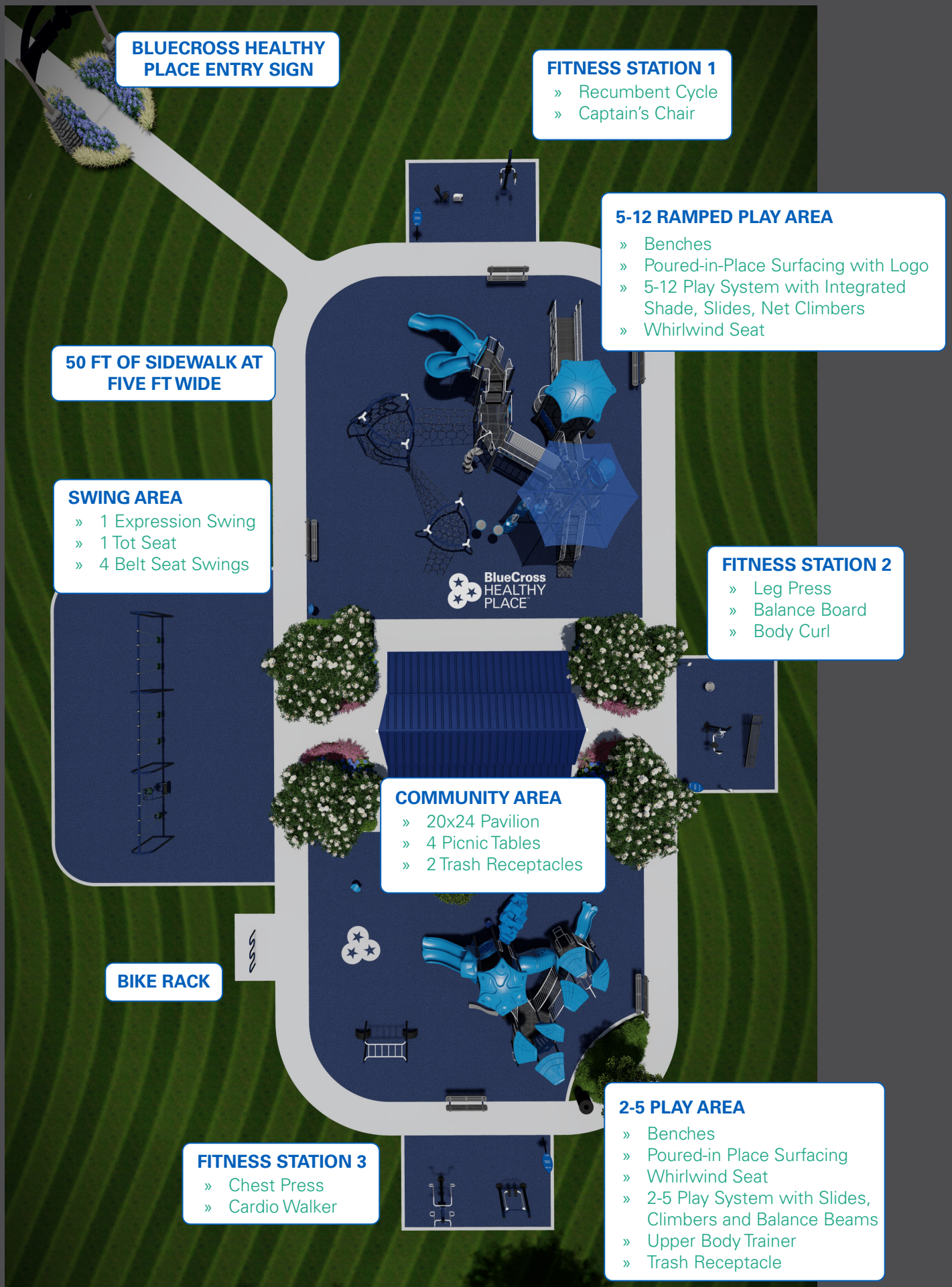
The **Community Hub** Package includes a pavilion surrounded by fitness and play elements. This package features a two different play areas with poured-in-place surfacing; one for those aged 2-5, and a ramped one for those aged 5-12 , a swing area, three outdoor fitness stations for cardio, balance and strength workouts, and a pavilion with picnic tables and trash receptacles. Here, the entire community can enjoy fitness, play, walking and picnics.

**Minimum space requirements:
(160' x 109' or 17,440 sq. ft.)**

FEATURES

- » Play systems for ages 2-5 and 5-12 with accessible poured-in-place surfacing
- » Swing area with tot swing, Expression Swing and traditional belt seats
- » 20x24 pavilion with picnic tables and trash receptacles
- » 50 feet of sidewalk to access play and fitness amenities
- » Benches
- » Bike rack







The **Family Fun** Package provides fun activities for children — and their parents. This package features inclusive play systems for ages 2-5 and 5-12. Play activities include an inclusive Rock and Raft, Merry-Go-All, sensory seats, slide transfers and climbers. Children and adults can swing together on Expression Swings and accessible Zero G swing seats. Adults can keep a close eye on the kids while working out in the nearby fitness zone, which includes equipment for strength training and balance.

**Minimum space requirements:
(137' x 105' or 14,385 sq. ft.)**

FEATURES

- » 2-5 and 5-12 play systems with poured-in-place surfacing
- » Swing area with Zero G swings, Expression Swing and traditional belt seats
- » Fitness station with 5 unique activities
- » 50 feet of sidewalk to access play and fitness amenities
- » Benches
- » Bike rack
- » Trash receptacles



2-5 PLAY AREA

- » Bench
- » Poured-in-Place Surfacing
- » Ramped Play System with Slides
- » ADA Slide Transfers
- » Integrated Shade
- » Ground Level Musical Play
- » Sensory Wave Seat

BIKE RACK

BLUECROSS HEALTHY PLACE ENTRY SIGN

50 FT OF SIDEWALK AT FIVE FT WIDE

FITNESS STATION

- » Push Up Bar
- » Accessible Lat Pulldown
- » Chest Press
- » Bench Dip Station
- » Accessible Hand Cycle
- » Bench for Cooldown

SWING AREA

- » 2 Zero G Inclusive Swings
- » 2 Expression Swings
- » 2 Belt Seat Swings
- » Trash Receptacle

5-12 PLAY AREA

- » Ramped Accessible Play System with Integrated Shade, Accessible Poured-in-Place Surfacing, Slides, Sensory Wave Climbers, and Challenging Climbing Elements
- » Freestanding Play – Merry-Go-All, Ground Level Musical Play, Sensory Cove, Whirlwind Seat, and a Sensory Rock and Raft
- » Benches and Trash Receptacle



Your community will enjoy the best of both worlds with the **Fitness and Fun Package**. This package includes a ramped play area for ages 2-5 and an inclusive 5-12 play system with a handful of challenging play and accessible activities, a fitness station that sits next to an artificial grass lawn and a challenge course. The play and challenge course areas will be installed on accessible poured-in-place surfacing.

**Minimum space requirements:
(108' x 104' or 11,232 sq. ft.)**

FEATURES

- » Two play systems with poured-in-place surfacing for ages 2-5 (ramped) and 5-12
- » Fitness station with 6 activities
- » A Challenge Course 3000 with poured-in-place surfacing
- » Benches
- » Artificial grass lawn next to the fitness station



**BLUECROSS HEALTHY
PLACE ENTRY SIGN**

CHALLENGE COURSE

- » Poured-In-Place Surfacing
- » Pro 3000 Challenge Course with 7 Obstacles and Timing (see requirements for timing systems)
- » Bench

5-12 PLAY AREA

- » Benches
- » Play System with Integrated Shade, Slides,
- » Wall Climber
- » Musical Play
- » Poured-in-Place Surfacing with Logo
- » Whirlwind Seat

FITNESS STATION

- » Balance Board Station
- » Captain's Chair
- » Bench Dip Station
- » Accessible Hand Cycle Station
- » Push-Up Bars
- » Bench

2-5 RAMPED PLAY AREA

- » Benches
- » Play System with Shade
- » Poured-in-Place Surfacing
- » Musical Play
- » Slides, Climbers, Transfer Platform, Balance Beam
- » Trash Receptacle

ARTIFICIAL GRASS LAWN



The **Thrive and Play** Package features exciting amenities for communities seeking an inclusive and multi-generational space. This package includes an inclusive, ramped playground for ages 2-12 with accessible poured-in-place surfacing, a swing area, a community pavilion with seating, and a Thrive exercise system for children and adults 13+ years.

Minimum space requirements:
(87' x 153' or 13,311 sq.)

FEATURES

- » Inclusive, ramped playground for ages 2-12 and freestanding play elements
- » Swing area with inclusive swing seats and Expression Swing
- » Community pavilion with picnic tables
- » Thrive 450 fitness station for ages 13+
- » Sidewalk
- » Bike rack
- » Trash receptacles



COMMUNITY AREA

- » 20x24 Pavilion
- » 4 Picnic Tables
- » Trash Receptacles

FITNESS STATION

- » Thrive 450 Functional Training System

BLUECROSS HEALTHY PLACE ENTRY SIGN

BIKE RACK

SWING AREA

- » Two Zero G Inclusive Swings
- » Tot Seat
- » Expression Swing
- » 2 Belt Seat Swings
- » Trash Receptacle

2-12 PLAY AREA

- » Ramped Accessible Play System with Integrated Shade
- » Accessible Poured-in-Place Surfacing
- » Slides
- » Challenging Climbing Elements
- » Freestanding Play
- » Merry-Go-All
- » Ground Level Musical Play
- » Sensory Cove
- » Whirlwind Seat
- » Benches
- » Trash Receptacle



BUILD REQUIREMENTS AND SPECIFICATIONS

PROJECT BUILD PARTNER

BlueCross is collaborating with the GameTime Division of PlayCore, a leading national manufacturer of institutional playground and fitness equipment; site furnishings; shade and shelter structures; water play; and other recreational products. PlayCore is a licensed (#50559) Tennessee and multi-state general contractor providing comprehensive “turnkey” BlueCross Healthy Place services: design and engineering; equipment layout, factory-certified assembly and installation; play and fitness area drainage; impact-attenuating safety surfacing and synthetic turf; landscaping beds and plantings; seed and straw restoration of construction site; ancillary goods and services as appropriate; and work completion inspection.

STATE & LOCAL MUNICIPALITIES

In order to prevent project delays, Applicant shall obtain written approval from the associated Building Department, Planning & Zoning, Stormwater Engineering, Park & Rec Directors, and any other associated Construction/Utility divisions in the jurisdiction.

SIDEWALKS AND ENTRIES

All BlueCross Healthy Places also include perimeter and internal area sidewalks; concrete landscape bordering; fitness instructional signage; and an entrance package featuring a BlueCross-branded rock pillar entry sign, bicycle rack, and ADA access sidewalk extending from the amenity area to an existing accessible route (i.e.: ADA compliant sidewalk or accessible parking area).

PlayCore can provide more sidewalk length if needed to comply with ADA standards and guidelines and site requirements at an additional cost to the grantee. Pre-designed package renderings are for presentation purposes only and may not totally reflect the finished product due to modifications to accommodate specific location sites.

CHALLENGE COURSE AND 40-YARD DASH TIMING APPARATUS

Challenge courses and the 40-yard dash have a timing apparatus requiring 110 Volt (low voltage) power on site. The grantee will be responsible for furnishing electric service to the connection points for each amenity and, if required, an electric meter, meter box, electrical permit or other necessities. PlayCore will complete the electrical hookup.



BUILD REQUIREMENTS AND SPECIFICATIONS (CONT.)

DRAINAGE AND PERMITTING

BlueCross Healthy Places include drainage provisions for rainwater and runoff collected within the project's concrete boundaries. Drainage included in this application consists of underground drain pipes exiting to daylight within 50 lineal feet beyond the package perimeter. Any additional drainage required will be provided by the grantee or PlayCore, but at grantee's expense.

Should a permit(s), approval(s), inspection(s), planning be needed, its cost and any required plans or document preparation, including plan professional stamping, will be paid for by the grantee. PlayCore will arrange for the location of existing public utilities prior to disturbing the site for construction purposes. The grantee is responsible for locating private utilities.

SITE TOPOGRAPHY AND MAINTENANCE

Grantees' sites are expected to be clear, level (flat 1.5% slope), free of obstacles, buried utilities, tree stumps, bedrock, or any concealed materials or conditions that result in additional construction labor or material costs. If local requirements dictate, site topography or soil conditions necessitate a professional land or geotechnical survey, the cost will be borne by the grantee. (Note: Please take into consideration existing conditions and drainage, final Grade & Elevations of Site Surfacing & Concrete will be dictated by existing sidewalks to maintain ADA Requirements.)

Sites shall permit unrestricted access for large construction equipment and delivery trucks and include a staging area for unloading and storage of build materials prior to installation. Upon completion of construction, general maintenance and upkeep of BlueCross Healthy Place equipment and environment will transfer to the grantee.

COMPLIANCE

All BlueCross Healthy Place designs comply with ASTM F 1487-17, Standard Consumer Safety Performance Specification for Playground Equipment for Public Use; Handbook for Public Playground Safety Publication 325 by the U.S. Consumer Product Safety Commission; Guide to ADA Accessibility Guidelines for Play Areas published by the U.S. Access Board; and ASTM F 3021-15, Standard Specification for Universal Design of Fitness Equipment for Inclusive Use by Persons with Functional Limitations and Impairments.



Board of Commissioners

Meeting Cycle: Thursday, June 15, 2023

Subject: **Resolution** - proclaiming July 2023 as Parks and Recreation Month in the City of Lakeland, Tennessee. *Sponsored by Commissioner Dial*

Staff Contact: Patrick O'Mara, Parks & Recreation Director

STAFF RECOMMENDATION

City Staff recommends the Board of Commissioners approve resolution R-73-2023.

BUDGET IMPACT

There is no budget impact on this proclamation

DISCUSSION

Recognizing the importance of Parks and Recreation to a community, the US House of Representatives has designated July as Parks and Recreation Month since 1985. In our community, Parks and Recreation promote health and wellness through access to safe and clean locations to play, and walking paths and trails for families. Parks and Recreation programming is critical to childhood development and is fundamental to the environmental well-being of our community. Parks provide the citizens of Lakeland with a location to assemble for private gatherings or community-wide special events and get to know each other in support of increasing community pride and collaboration.

RESOLUTION R-73-2023

PROCLAIMING JULY 2023 AS PARKS AND RECREATION MONTH IN THE CITY OF
LAKELAND, TENNESSEE

WHEREAS, parks and recreation programs are an integral part of communities throughout this country, including the City of Lakeland, Tennessee; and,

WHEREAS, our parks and recreation are vitally important to establishing and maintaining the quality of life in our communities, ensuring the health of all citizens, and contributing to the economic and environmental wellbeing of a community and region; and,

WHEREAS, parks and recreation programs increase a community's economic prosperity through increased property values, expansion of the local tax base, and attraction and retention of businesses, and crime reduction; and,

WHEREAS, parks and recreation programs build healthy, active communities that aid in the prevention of chronic disease, provide therapeutic recreation services for those who are mentally or physically disabled, and also improve the mental and emotional health of all citizens; and,

WHEREAS, our parks and natural recreation areas ensure the ecological beauty of our community and provide a place for children and adults to connect nature and recreate outdoors; and,

WHEREAS, the U.S. House of Representatives has designated July as Parks and Recreation Month; and,

WHEREAS, City of Lakeland recognizes the benefits derived from parks and recreation resources,

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the City of Lakeland, Tennessee, that the Mayor is hereby authorized and directed to proclaim July as Parks and Recreation Month in the City of Lakeland, Tennessee.

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee, this 15th day of June 2023, the public welfare requiring it.

Josh Roman, *Mayor*

ATTEST:

Debra Murrell
City Recorder

RESOLUTION R-75-2023

ADOPTING A DEVELOPMENT AGREEMENT BETWEEN
THE INDUSTRIAL DEVELOPMENT BOARD OF THE CITY OF LAKELAND,
TENNESSEE, AND THE CITY OF LAKELAND, TENNESSEE,
FOR DEVELOPMENT OF THE LAKELAND GATEWAY

WHEREAS, on February 16, 2023, the Industrial Development Board of the City of Lakeland, Tennessee (the “Lakeland IDB”) approved an Economic Impact Plan to establish the Lakeland Gateway Tax Increment Financing (“TIF”) project area through its resolution R-26-2023; and,

WHEREAS, on February 16, 2023, the Board of Commissioners of the City of Lakeland, Tennessee (the “Board”) approved an Economic Impact Plan to establish the Lakeland Gateway TIF project area through its resolution R-27-2023; and,

WHEREAS, on June 1, 2023, the Lakeland IDB approved a Development Agreement between the Lakeland IDB and the City of Lakeland, included herein as Exhibit A, for development of the Lakeland Gateway through its resolution R-71-2023; and,

WHEREAS, the Board desires to enter into said development agreement with the Lakeland IDB:

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the City of Lakeland, Tennessee, that the Development Agreement included herein as Exhibit A is hereby adopted and the Mayor is hereby authorized to execute said Development Agreement.

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee, this 15th day of June 2023, the public welfare requiring it.

Josh Roman, *Mayor*

ATTEST:

Debra Murrell, *City Recorder*

DEVELOPMENT AGREEMENT
(Lakeland Gateway)

THIS DEVELOPMENT AGREEMENT (this “Agreement”) is made and entered into as of the ____ day of _____, 2023 (“Effective Date”), by and between **The Industrial Development Board of the City of Lakeland, Tennessee**, a public nonprofit corporation organized under Tenn. Code Ann. §§ 7-53-101, *et. seq.* (the “Board”), and **The City of Lakeland, Tennessee**, a municipal corporation organized under the laws of the State of Tennessee (the “City”).

WITNESSETH:

WHEREAS, in 2017 the City retained a planning consultant and undertook a small area plan for an approximately 100-acre tract of land located in the northwest and northeast corners of Canada Road and the Interstate 40 Exchange, which is referred to as the “Lakeland Gateway”; and

WHEREAS, the City, on behalf of the owners of properties in the Lakeland Gateway, seeks to facilitate the development of the Lakeland Gateway; and

WHEREAS, Ashmont Developer, LLC, a Tennessee limited liability company (“Ashmont”), owns the largest tract of land in the Lakeland Gateway, which is municipally known as 9640 Davies Plantation, Lakeland, Tennessee 38002 (the “Property”); and

WHEREAS, the Board has approved an economic impact plan attached hereto as Exhibit A (the “Economic Impact Plan”) regarding the development the Lakeland Gateway, as more particularly described in the Economic Impact Plan (the “Plan Area”); and

WHEREAS, Ashmont or any other permitted assignee thereof intends to develop the Plan Area pursuant to a planned development for a new mixed-use development on the Property that is expected to include approximately 48,400 square feet of retail space, two hotels, an independent senior living community with approximately 150 independent living units, two medical office buildings, and approximately 100 single-family residential units. The development will provide the City with an integrated, pedestrian-oriented community with concentrated commercial, office, hotel, and residential uses in direct proximity to one another. The mixed-use development described above, excluding the single-family residential units, is collectively referred to in this Agreement as the “Project.” The Project is an eligible “project” within the meaning of Tenn. Code Ann. § 7-53-101(13). The Project is expected to serve as a catalyst for additional commercial development in the future in the other areas of the Lakeland Gateway in the Plan Area (the “Future Development”), and such future developments would also constitute eligible “projects” within the meaning of Tenn. Code Ann. § 7-53-101(13); and

WHEREAS, the Project and Future Development, however, are not feasible without significant investment in new and improved infrastructure and parking in the area, including site design and analysis, grading and drainage improvements, and construction of roads, sidewalks and pedestrian walkways, traffic signals, lighting, water lines, electrical line, gas lines, sewer lines, and parking areas. In order to make the Project financially feasible, the City and Shelby County

Tennessee (the “County”), have approved, as part of the Economic Impact Plan, a plan for tax increment financing through the Board pursuant to Title 7, Chapter 53 of Tennessee Code Annotated to provide funds to pay a portion of the costs of the improvements that are needed to permit the construction and operation of the Project and the Future Development. The proceeds of the tax increment financing are to be used to pay certain eligible costs, in accordance with Tenn. Code Ann. § 7-53-312 and Tenn. Code Ann. §§ 9-23-101 *et. seq.* (collectively, the “Tax Increment Act”), relating to the Project and the Future Development; and

WHEREAS, the incremental property tax revenues attributable to the Plan Area that are allocated to the Board pursuant to the Resolution (as herein defined) (the “Tax Increment Revenues”) would be used to pay for Eligible Costs (as herein defined) or to repay the debt (principal and interest) or other financing of Eligible Costs, all as more particularly described in the Economic Impact Plan and this Agreement (the “Tax Increment Incentive”); and

WHEREAS, under Tenn. Code Ann. §§ 7-53-101, *et seq.*, and the Economic Impact Plan, the Board is authorized to use the Tax Increment Revenues to pay for, among other things, the following “Eligible Costs”: all costs that are (i) incurred in connection with the development of the Project, the Future Development, and public infrastructure in the Plan Area or the Tax Increment Incentive and (ii) permitted under the Tax Increment Act (“Eligible Improvements”). The term “Eligible Costs” includes, without limitation, (i) the costs of designing, constructing, and installing the Planned Improvements (as defined below), (ii) payments of principal, interest, and other finance charges under any Tax Increment Financing Loan(s), and (ii) the Transaction Costs (as defined below), but does not include the costs of developing any of the single-family units on the Property. Tenn. Code Ann. § 9-23-108 does not permit the application of incremental tax revenues pursuant to the Economic Impact Plan to pay certain costs relating to privately owned land without first receiving a written determination from the Comptroller of the State of Tennessee (the “State”) and the Commissioner of Economic and Community Development of the State that the use of tax increment revenues for such purposes is in the best interest of the State. The Board will not apply any tax increment revenues to pay costs as to which a written determination is required by the Comptroller of the State and/or the Commissioner of Economic and Community Development of the State without first obtaining such written determination; and

WHEREAS, for the purpose of establishing the rights and obligations of the parties with respect to the development of the Plan Area and certain terms related to the Tax Increment Incentive, the parties have entered into this Agreement.

NOW, THEREFORE, in consideration of the terms, conditions and mutual agreements by and between the parties, as hereafter set forth in detail, the parties do hereby mutually agree as follows:

1. Definitions. In addition to the terms defined in the recitals above, the following terms have the following meanings when used in this Agreement:

- a. “Additional Developer” has the meaning set forth in Section 13 below.
- b. “Additional Development Agreement” has the meaning set forth in Section 13 below.

c. “Administrative Fee” means 5% of the excess of property taxes over the Total Base Tax Amount, as defined in the Economic Impact Plan, less the County Trustee Fee (defined below) shall be payable to the Board as a fee for administering the Tax Increment Incentive. Of the Administrative Fees received by the Board, the Board shall distribute 2% of the share of incremental tax revenue to the Project attributable to Shelby County property taxes to the Shelby County Trustee to administer the Shelby County Tax Increment Incentive.

d. “Affiliate” as to any specific person or entity, a person or entity that directly or indirectly controls, is controlled by, or is under common control with such person or entity.

e. “Allocation Group” has the meaning set forth in Section 2 below.

f. “Allocation Period” means, with respect to each tax parcel within the Plan Area, the 20 year period of time during which the Tax Increment Revenues from such tax parcel will be allocated to the Board for the Tax Increment Incentive, as more particularly set forth in the Economic Impact Plan.

g. “Ashmont Interests” means (i) a portion of the Tax Increment Revenues equal to 41.25% of the excess of property taxes over the Total Base Tax Amount generated by the Property, less the County Trustee Fee (defined below) applicable to the property taxes from the Property, (ii) all of the City’s other right, title, and interest under this Agreement with respect to the Property other than the remaining Tax Increment Revenues not described in (i) above, and (iii) all obligations of the City under this Agreement with respect to the Property.

h. “Bonds” means any bonds or similar debt instruments issued by the Board that are secured by and/or payable with the Tax Increment Revenues.

i. “Bond Documents” means the Bonds and all other documents executed or issued by the Board or a Developer in connection with the issuance and offering of the Bonds, including, without limitation, any trust indenture, private placement memorandum, private placement agreement, tax compliance agreement, or similar document.

j. “Construction Consultant” shall mean any licensed engineer or architect located in the County designated by the Board from time to time and approved by the applicable Developer, such approval not to be unreasonably withheld, conditioned or delayed.

k. “County Trustee Fee” means an amount equal to 2% of all of Shelby County property taxes payable with respect to the Plan Area shall be payable to Shelby County Trustee as set forth in Tenn. Code Ann. § 8-11-110.

l. “Developer” means the City, Ashmont, and any Additional Developer engaged in the development of any portions of the Plan Area.

m. “Developer Representative” means a third-party construction manager, owner’s representative, or other third-party representative designated by a Developer from time to time.

n. “Financing Trustee”, if applicable, means the trustee designated in any Tax Increment Financing Loan.

o. “MLGW” means Memphis Light, Gas and Water.

p. “Payment Request” means a written request by a Developer for the payment of Eligible Costs substantially in the form attached hereto as Exhibit D.

q. “Planned Improvements” means the planned improvements for the Project described on Exhibit B attached hereto.

r. “Project Tax Increment Fund” means a separate and special fund established by the Board into which will be deposited all Tax Increment Revenues as received. The Project Tax Increment Fund shall, at the City’s request, be separated into separate sub-funds in connection with any Tax Increment Financing Loan obtained by Developer. For purposes of clarity, Developer and the Board each may pledge their respective rights to certain of such sub-funds as collateral for different Tax Increment Financing Loans and use other unpledged sub-funds for direct payment or reimbursement of Eligible Costs in accordance with this Agreement.

s. “Public Entities” means MLGW, the City of Lakeland, Shelby County, the State of Tennessee, and any political subdivision or agency of any of the foregoing, and “Public Entity” means any one of such Public Entities.

t. “Resolution” means, collectively, the Resolutions approved by the Board of Commissioners of the City of Lakeland, Tennessee and the County Commission of Shelby County, Tennessee approving the Economic Impact Plan.

u. “Tax Increment Financing Loan Documents” means any loan documents evidencing or securing any Tax Increment Financing Loan (including, without limitation, any Bond Documents), which loan documents must be acceptable to the Board in its sole but reasonable discretion.

v. “Tax Increment Financing Loan” means any loan(s) to, and/or Bonds issued by, the Board hereafter arranged by a Developer in connection with the Tax Increment Incentive, which must be acceptable to the Board in its reasonable discretion.

w. “Total Base Tax Amount” has the meaning set forth in the Economic Impact Plan.

x. “Transaction Costs” means those certain costs described on the attached Exhibit C together with all out-of-pocket costs incurred by a Developer or the Board in connection with closing any Tax Increment Financing Loan.

2. Designation of Allocation Periods; Calculation of Tax Increment Revenues.

a. The City may designate, by written notice to the Board, that the allocation of Tax Increment Revenues from any tax parcel or group of tax parcels in the Plan Area begin in any tax year within the 7 tax years following the Effective Date (each such designation, an “Allocation Group”).

b. The Board will combine the tax parcels within each Allocation Group into a single parcel for purposes of calculating and allocating the Tax Increment Revenues in accordance with the Economic Impact Plan; provided, however, that if any tax parcel in such an Allocation Group is owned or acquired by a tax-exempt entity, such tax parcel shall, to the extent permitted by applicable law, be excluded from such Allocation Group for purposes of allocating Tax Increment Revenues. Upon receipt of written designation of an Allocation Group from the City, the Board shall give notice of such grouping of tax parcels to the City and the County.

3. Pledge of Tax Increment Revenues to Secure Indebtedness. The Board shall pledge the Tax Increment Revenues generated during the Allocation Period to the payment of the Tax Increment Financing Loan(s), if obtained, incurred to finance Eligible Costs in accordance with the terms of the Tax Increment Financing Loan Documents, the Economic Impact Plan and this Agreement.

4. Disbursement of Tax Increment Revenues to Pay Eligible Costs Directly. The Board hereby agrees to commit the Tax Increment Revenues to the payment of Eligible Costs in accordance with the terms of this Agreement and the Economic Impact Plan. A Developer may from time-to-time request that the Board (or the Financing Trustee, as applicable) pay directly or reimburse such Developer for Eligible Costs from amounts on deposit in the Project Tax Increment Fund. A Developer must make such requests by submitting a Payment Request to the Board or the applicable Financing Trustee, with such Payment Request to be certified as true and correct in all material respects by the Construction Consultant and an authorized representative of such Developer, together with conditional lien waivers from all contractors and suppliers providing work or materials for the Eligible Improvements (or unconditional final lien waivers from the general contractor for the applicable Eligible Improvements) to be paid (or reimbursed) with the Payment Request. Notwithstanding the foregoing, with respect to any public infrastructure to be constructed by a Developer pursuant to contracts between the Developer and a Public Entity, no certificate from the Construction Consultant shall be required, and the Board will rely on the unrestricted acceptance of such public infrastructure by the applicable Public Entity as the requisite review and written approval. The Board or the Financing Trustee shall, to the extent of available funds then on deposit in the Project Tax Increment Fund, make payment to or at the direction of the Developer in accordance with such Payment Request within thirty (30) days of receiving a correct and complete Payment Request along with such lien waivers. The Board or the Financing Trustee shall not be required to fund Payment Requests more than once per month and/or in an amount less than \$25,000.00 as to any single Payment Request (except for the final Payment Request for Eligible Costs for the Eligible Improvements then under construction). If the amount on deposit in the Project Tax Increment Fund and available to pay Eligible Costs (i.e., not pledged to pay any Tax Increment Financing Loan(s)) at the time of any Payment Request is not sufficient to pay all Eligible Costs for all Eligible Improvements then under construction by a Developer, the

Developer shall verify to the Board's or the applicable Financing Trustee's reasonable satisfaction that the Developer has sufficient additional funds (which may include loan proceeds) to pay all such Eligible Costs for all such Eligible Improvements then under construction by the Developer.

5. Disbursement of Tax Increment Revenues to pay Tax Increment Financing Loan. As of the date of this Agreement, no Developer has obtained a Tax Increment Financing Loan as part of the Tax Increment Incentive. However, a Developer may hereafter request that some or all of the Tax Increment Incentive be structured as Tax Increment Financing Loan(s), and the Board shall provide commercially reasonable cooperation to such Developer in closing any such Tax Increment Financing Loan(s) pursuant to Tax Increment Financing Loan Documents that are acceptable to the Board in its reasonable discretion. The Tax Increment Financing Loan Documents must provide that the Tax Increment Financing Loan is nonrecourse to the Board, the City, and the County. The Board shall not be obligated to incur any out-of-pocket cost or expense in connection therewith, and the Developer shall pay all such reasonable out-of-pocket costs or expenses incurred by the Board in connection with any Tax Increment Financing Loan arranged by Developer, including without limitation, reasonable fees for consultants and attorneys of the Board; provided, that such costs or expenses shall be included in Transaction Costs eligible for payment or reimbursement as Eligible Costs. At the request of either a Developer or the Board, the parties shall enter into any addendum to (or amended and restated version of) this Agreement or an Additional Development Agreement reasonably requested by either party to further evidence and memorialize the parties' rights and obligations with respect to any Tax Increment Financing Loan hereafter arranged by a Developer as set forth in this Section 5; provided, however, that such addendum, amended and restated agreement, or Additional Development Agreement must be acceptable to the Board in its reasonable discretion. The Board agrees to use the proceeds of any such Tax Increment Financing Loan to pay Eligible Costs in accordance with this Agreement, as amended, and the Tax Increment Financing Loan Documents for such Tax Increment Financing Loan.

6. Developer Obligations.

a. Each Developer shall cause to be prepared and, upon request, submit to the Board conceptual plans for all Eligible Improvements that such Developer elects to construct. Subject to the terms of this Agreement, a Developer may determine the sequencing and timing of construction of the Eligible Improvements in its sole discretion. Each Developer shall be responsible for obtaining any required approvals of such plans and specifications from the City, MLGW, or any other required approvals in connection with the Eligible Improvements such Developer elects to construct.

b. Each Developer shall cause the construction of the Eligible Improvements that it elects to construct to be in accordance with good construction industry practice, in a workmanlike manner, and cause such improvements to be safe for the general public.

c. Each Developer shall cause the Eligible Improvements that it elects to construct to be constructed in accordance with the applicable plans, specifications, contracts, and applicable law. The Developer shall obtain the appropriate building permits prior to the commencement of any construction for Eligible Improvements. Developer shall

provide the Board with copies of all plans submitted for building permits for Eligible Improvements.

d. Until a Tax Increment Financing Loan is in place, each Developer shall cause the Eligible Improvements it elects to construct to be inspected by the Construction Consultant (or by a Public Entity, if applicable) in connection with the submission of Payment Requests to the Board. Until a Tax Increment Financing Loan is in place, such Developer shall provide the Construction Consultant with reasonable access to all plans, specifications and contracts for the Eligible Improvements then under construction.

e. Each Developer shall pay (or cause to be paid) any Eligible Costs incurred for the Eligible Improvements it constructs to the extent such Eligible Costs exceed the amount of Tax Increment Loan proceeds or Tax Increment Revenues then on deposit in Project Tax Increment Financing Fund or otherwise then available, subject to Developer's right to be subsequently reimbursed therefor when adequate Tax Increment Revenues or Tax Increment Financing Loan proceeds are otherwise available. No Developer shall have any obligation to construct (or cause to be constructed) any Eligible Improvements to the extent that the cost thereof would exceed any available Tax Increment Revenues or proceeds of a Tax Increment Financing Loan.

f. Developer may cause some or all of its obligations under this Agreement to be performed by the Developer Representative, and the reasonable compensation and costs due to the Developer Representative shall be included in Transaction Costs and Eligible Costs.

g. Developer shall provide updates to the Board on the status of the Project as reasonably requested by the Board.

7. Board Obligations.

a. The Board shall create and maintain the Project Tax Increment Financing Fund during the term of the Tax Increment Financing, as set forth in the Resolution, to be kept separate and apart from all other funds of the Board, pursuant to the requirements of Tenn. Code Ann. § 7-53-312 and this Agreement. The Board shall deposit all Tax Increment Revenues into such Project Tax Increment Financing Fund and make disbursements therefrom to or at the direction of Developer in accordance with this Agreement.

b. The Board shall from time to time appoint a member of the Board staff, or other third-party representative designated by the Board from time to time, as the Board's authorized representative for all purposes under this Agreement or otherwise in connection with the Tax Increment Financing, subject to such periodic Board oversight as the Board may require.

c. The Board and the County Trustee will receive their respective portions of the Administrative Fee to compensate each for its administrative expenses in connection with administering the Tax Increment Incentive.

8. Future Pledges. The Board covenants and agrees not to pledge the Tax Increment Revenues (other than the Administrative Fee payable to the Board) to the payment of any indebtedness or to apply the Tax Increment Revenues (other than the Administrative Fee payable to the Board) for any purpose other than the payment of Eligible Costs in accordance with this Agreement.

9. Other Tax Increment Financing. The Board represents, warrants, and certifies to the City that the Board currently does not have outstanding any bonds, notes, or other obligations payable from or secured by Tax Increment Revenues derived from the Plan Area.

10. Waiver of Consequential Damages. In no event shall the parties have the right to recover any consequential, exemplary, incidental or punitive damages as a result of any breach or default under this Agreement.

11. Attorneys' Fees. In the event of any litigation brought by either party to enforce this Agreement, the prevailing party will be entitled to recover its attorney's fees and court costs from the other party, including pre-suit and appellate attorney's fees and costs.

12. Assignment. Except as otherwise set forth in Sections 13 and 14 below, the City may not assign or transfer this Agreement or any interest of the City hereunder without the prior written consent of the Board, which consent shall not be unreasonably withheld or delayed. Notwithstanding the foregoing, the City may, without the Board's consent (but with notice to the Board), (i) pledge or collaterally assign this Agreement or all or any portion of the City's rights under this Agreement as collateral for any Tax Increment Financing Loan(s) and (ii) freely assign this Agreement or all or any portion of the City's rights under this Agreement to Ashmont. The Board may not assign or transfer this Agreement or any interest of the Board hereunder without the prior written consent of the City.

13. Partial Assignment to Developers. The Board agrees that the City may partially assign its rights under this Agreement (including, without limitation, portions of the Tax Increment Revenues) and delegate its duties under this Agreement to Ashmont and any other developers engaged by the City for the purpose of separately developing, financing, constructing, owning, or operating components of the Project and the Future Development (each, an "Additional Developer"). If the City intends to partially assign its rights under this Agreement as set forth above, and such assignment will result in an Additional Developer incurring Eligible Costs, upon request from the City, the Board and the City will work with the Additional Developer in good faith to approve a development and financing agreement between the Board and the Additional Developer for the portion of the Eligible Costs for which the Additional Developer shall be responsible (an "Additional Development Agreement"), such Additional Development Agreement to be in a form and substance reasonably satisfactory to the Board and the Additional Developer. An Additional Development Agreement may provide for Tax Increment Financing Loan(s) that will be secured by the portion of the Tax Increment Revenues assigned to the Additional Developer under the Additional Development Agreement. The Board and the City acknowledge and agree that no default under an Additional Development Agreement will constitute a default under this Agreement, and a default under this Agreement will not constitute a default under any Additional Development Agreement.

14. Partial Assignment to Ashmont. By execution of this Agreement, the City hereby assigns, transfers, and delegates (as applicable) the Ashmont Interests to Ashmont. The Board hereby consents to the foregoing assignment of the Ashmont Interests to Ashmont. As soon as Ashmont has arranged a Tax Increment Financing Loan for the Project, the Board and Ashmont shall execute an Additional Development Agreement to set forth Ashmont's rights and obligations with respect to the Ashmont Interests. Ashmont is a third-party beneficiary of this section and the other provisions of this Agreement related to the Property.

15. Successors and Assigns. Subject to Sections 12, 13, and 14 above, this Agreement shall inure to the benefit of and be binding upon the parties hereto and the permitted successors and assigns of the parties.

16. Notices. Any notice, request, demand, tender or other communication under this Agreement shall be in writing, and shall be deemed to have been duly given at the time and on the date when personally delivered, or upon the business day following delivery to a nationally recognized commercial courier for next day delivery, to the address for each party set forth below, or upon the third business day after being deposited in the United States Mail, Certified Mail, Return Receipt Requested, with all postage prepaid, or immediately when delivered via electronic mail sent during normal business hours, or immediately when delivered via electronic mail sent during normal business hours, in each case to the address for each party set forth below.

If to Developer to:

The City of Lakeland, Tennessee
c/o Michael Walker, City Manager
10001 Highway 70
Lakeland, Tennessee 38002

with a copy to (which shall not constitute notice):

Patterson Bray PLLC
8001 Centerview Parkway, Suite 103
Memphis, TN 38018
Attention: Will Patterson
E-mail: wpatterson@pattersonbray.com

If to the Board to:

The Industrial Development Board of the
City of Lakeland, Tennessee
c/o President
10001 Highway 70
Lakeland, Tennessee 38002

with a copy to (which shall not constitute notice):

Bass Berry & Sims PLC
100 Peabody Place, Suite 1300
Memphis, TN 38103

Attention: Al Bright, Jr.
E-mail: al.bright@bassberry.com

Rejection or other refusal to accept or inability to deliver because of changed address of which no notice was given shall be deemed to be receipt of such communication. By giving prior notice to all other parties, any party may designate a different address for receiving notices. Notwithstanding the foregoing, Payment Requests may be submitted to the Board via email at the email address above.

17. Applicable Law. This Agreement shall be governed by and construed and enforced in accordance with the laws of the State of Tennessee. Venue for any action arising out of this Agreement shall be exclusively in Shelby County, Tennessee.

18. Further Assurances. The parties hereby covenant and agree to perform such other acts and to execute, acknowledge, and deliver such additional documents as may be necessary to effect the provisions of this Agreement in its entirety.

19. Entire Agreement. This Agreement supersedes all prior discussions and agreements between the Board and the City with respect to the Tax Increment Incentive. This Agreement contains the sole and entire agreement between the Board and the City with respect to the transactions contemplated by this Agreement.

20. Amendment. This Agreement may not be modified or amended in any respect except by written agreement executed by the parties to this Agreement in the same manner as this Agreement is executed.

21. Severability. If any provision of this Agreement is held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.

22. Captions. All captions, headings and section and paragraph numbers and letters and other reference numbers or letters are solely for the purpose of facilitating reference to this Agreement and shall not supplement, limit or otherwise vary in any respect the text of this Agreement. All references to particular sections, paragraphs or subparagraphs by number refer to the particular section, paragraph or subparagraph so numbered in this Agreement unless reference to another document or instrument is specifically made.

23. Counterparts. This Agreement may be executed in one or more counterparts, each of which constitutes an original and all of which together constitute one and the same Agreement. Delivery of executed copies of signature pages to and/or signatures to this Agreement transmitted by Electronic Transmission (as defined herein) shall have the same effect as physical delivery of the paper document bearing the original signature. As used in this Agreement, the term “Electronic Transmission” means and refers to any form of communication not directly involving the physical transmission of paper that creates a record that may be retained, retrieved, and reviewed by a recipient of the communication and that may be directly reproduced in paper form by such a recipient through an automated process.

24. Inspection Rights. Upon reasonable prior notice, the Board may inspect the Eligible Improvements to assure that the terms of this Development Agreement are being satisfied by a Developer.

25. Term. This Agreement shall be effective as of the date hereof and shall remain in effect until the earlier to occur of (i) the date that is six (6) months after the expiration of the final Allocation Period or (ii) completion of all Eligible Improvements and final payment of all Eligible Costs in connection therewith and, if applicable, final repayment of any outstanding Tax Increment Financing Loan(s).

26. No Government Limitation. This Agreement between the City and the Board shall not be construed to bind any other agency or instrumentality of federal, state, or local government in the enforcement of any regulation, code, or law under its jurisdiction.

27. Time of the Essence. Time shall be of the essence in the performance of the terms and conditions of this Agreement.

[Signatures to follow on next page]

IN WITNESS WHEREOF, the Board and the City have caused this Agreement to be duly executed as of the date first above written.

The Industrial Development Board of the City of Lakeland, Tennessee, a public nonprofit corporation organized under Tenn. Code Ann. §§ 7-53-101, *et. seq.*

By: _____
Name: _____
Title: _____

ATTEST:

Secretary

The City of Lakeland, Tennessee, a municipal corporation organized under the laws of the State of Tennessee

By: _____
Name: _____
Title: _____

EXHIBIT A

Economic Impact Plan

[See attached]



**THE INDUSTRIAL DEVELOPMENT BOARD OF THE
CITY OF LAKELAND, TENNESSEE**

ECONOMIC IMPACT PLAN

FOR

LAKELAND GATEWAY

I. Introduction

In 2017, the City of Lakeland, Tennessee (“Lakeland”) retained a planning consultant, Looney Ricks Kiss, and undertook a small area plan for an approximately 100-acre tract of land located in the northwest and northeast corners of Canada Road and the Interstate 40 Exchange, which is referred to as the “Lakeland Gateway”. This is the recognized gateway to Lakeland and is in need of significant new development. The Lakeland Gateway property includes one large vacant parcel, numerous smaller vacant parcels with good development potential, and a number of underutilized parcels. Lakeland has requested assistance from The Industrial Development Board of the City of Lakeland, Tennessee, a public nonprofit corporation organized under Tenn. Code Ann. §§ 7-53-101, *et. seq.* (the “Lakeland IDB”), in connection with a project to be developed in the Lakeland Gateway, as more particularly described below.

What follows is an economic impact plan for the development of the Lakeland Gateway (the “Plan”). First, the Plan explains the statutory authority for financial assistance from the Lakeland IDB (Section II). Second, the Plan describes the project, the area subject to this Plan, and the requested financial assistance from the Lakeland IDB in the form of tax increment financing (Sections III, IV, and V). Third, the Plan discusses the expected benefits to Lakeland and Shelby County, Tennessee (“Shelby County”) from the project (Section VI). Finally, the Plan explains the mechanics of the requested tax increment financing and the public approval process for the Plan (Sections VII and VIII).

II. Authority for Economic Impact Plan

The Lakeland IDB is an “industrial development corporation” under Tenn. Code Ann. § 7-53-101 *et. seq.* (an “IDB”). An IDB is authorized under Tenn. Code Ann. §§ 7-53-312 to prepare and submit to cities and counties an economic impact plan with respect to an area that includes a project within the meaning of Tenn. Code Ann. § 7-53-101 and such other properties that the IDB determines will be directly improved or benefited due to the undertaking of such project. Tennessee Code Annotated § 7-53-312 also authorizes cities and counties to apply and pledge new incremental tax revenues that arise from the area subject to the economic impact plan to the IDB to promote economic development, to pay the cost of projects, or to pay debt service on bonds, notes, or other obligations issued by the IDB to pay the costs of projects.

III. The Project

Lakeland, on behalf of the owners of properties in the Lakeland Gateway, seeks to facilitate the development of the Lakeland Gateway. Ashmont Developer, LLC, a Tennessee limited liability company (“Ashmont”), owns the largest tract of land in the Lakeland Gateway, which is municipally known as 9640 Davies Plantation, Lakeland, Tennessee 38002 (the “Property”). Ashmont or one or more affiliates thereof (“Developer”) has proposed to construct a mixed-use development on the Property that is expected to include approximately 48,400 square feet of retail space, two hotels, an independent senior living community with approximately 150 independent living units, two medical office buildings, and approximately 100 single-family residential units. The development will provide Lakeland with an integrated, pedestrian-oriented community with concentrated commercial, office, hotel, and residential uses in direct proximity to one another. The mixed-use development described above, excluding the single-family residential units, is collectively referred to in this Plan as the “Project.” The Project is an eligible “project” within the meaning of Tenn. Code Ann. § 7-53-101(13). The Project is expected to serve as a catalyst for additional commercial development in the future in the other areas of the Lakeland Gateway in the Plan Area, as defined below (the “Future Development”), and such future developments would also constitute eligible “projects” within the meaning of Tenn. Code Ann. § 7-53-101(13).

The Project and Future Development, however, are not feasible without significant investment in new and improved infrastructure and parking in the area, including site design and analysis, grading and drainage improvements, and construction of roads, sidewalks and pedestrian walkways, traffic signals, lighting, water lines, electrical line, gas lines, sewer lines, and parking areas. In order to make the Project financially feasible, Developer has requested that Lakeland and Shelby County approve, as part of this Plan, a plan for tax increment financing through the Lakeland IDB pursuant to Title 7, Chapter 53 of Tennessee Code Annotated to provide funds to pay a portion of the eligible costs of the improvements that are needed to permit the construction and operation of the Project, as more particularly described in Section V below. The proceeds of the tax increment financing would be used to pay certain eligible costs, in accordance with Tenn. Code Ann. § 7-53-312 and Tenn. Code Ann. §§ 9-23-101 *et. seq.* (collectively, the “Tax Increment Act”), relating to the Project (the “Tax Increment Incentive”).

IV. Boundaries of Plan Area

The area that would be subject to this Plan and the Tax Increment Incentive includes the Property together with adjacent areas of the Lakeland Gateway that will directly benefit from the Project and the Future Development. The area that will be subject to this Plan and to the Tax Increment Incentive (the “Plan Area”) is shown on the attached Exhibit A, and a list of the existing tax parcels that are included in the Plan Area is attached hereto as Exhibit B. The Plan Area is hereby declared to be subject to this Plan, and the Project is hereby identified as the project that will be located within the Plan Area.

V. Financial Assistance to Project

The Lakeland IDB will provide financial assistance to the Project and Future Development by applying the proceeds of the tax increment financing described herein to pay for the following (the “Eligible Costs”): all costs that are (i) incurred in connection with the development of the Project and the Tax Increment Incentive and (ii) permitted under the Tax Increment Act, including, without limitation, the costs of designing, constructing, and installing the improvements listed on the attached Exhibit C (the “Planned Improvements”). A final description of Planned Improvements, together with the costs and expenses of such improvements and fees to be reimbursed with the Tax Increment Incentive, will be set forth in one or more development agreements to be executed by the Lakeland IDB, Lakeland, and the Developer (and any future developers designated by Lakeland) in connection with the Tax Increment Incentive and consistent with this Plan (collectively, the “Development Agreement”), as the same may be amended from time to time by the Lakeland IDB, Lakeland and the Developer so long as such amendments are consistent with this Plan. The Lakeland IDB is hereby authorized to issue and sell bonds, notes, or other obligations for purposes of paying the Eligible Costs, subject to the terms and conditions set forth in Section VII.b. below.

Tenn. Code Ann. § 9-23-108 does not permit the application of incremental tax revenues pursuant to this Plan to pay certain costs relating to privately owned land without first receiving a written determination from the Comptroller of the State of Tennessee (the “State”) and the Commissioner of Economic and Community Development of the State that the use of tax increment revenues for such purposes is in the best interest of the State. The Lakeland IDB will not apply any tax increment revenues to pay costs as to which such a written determination is required without first obtaining such written determination.

VI. Expected Benefits to Lakeland and Shelby County

There are numerous expected benefits to Lakeland and Shelby County from implementation of the Project. A primary benefit of the Project and related redevelopment of the Plan Area will be to create a vibrant, mixed-use center to serve as the Lakeland Gateway. Implementation of the Project will also serve to stimulate additional development on parcels within the Plan Area surrounding the Property. The Project is also expected to preserve and create jobs within Lakeland and Shelby County. The Project is expected to support approximately 1,482 temporary construction-related jobs and approximately 906 permanent jobs in the area.

In addition to the benefits realized from the Project and Future Development, and expanding the job base, Lakeland and Shelby County are also expected to receive substantial additional taxes as a result of the Project. Since significant portions of the property in the Plan Area are currently vacant or underutilized, the current ad valorem taxes generated in the Plan Area amount to only \$297,000 per year. The total Project investment is estimated at approximately \$216 million. The total additional property taxes to be generated by the Project during the term of the Tax Increment Incentive (after the payment of certain fees to the Shelby County Trustee and the Lakeland IDB as set forth in Section VII.a. below) are estimated at

EXHIBIT A

approximately \$14,754,663 for Lakeland and \$48,094,524 million for Shelby County, based on current tax rates. Of these additional property taxes, Lakeland will receive approximately \$9,360,362, and Shelby County will receive approximately \$15,775,016. A portion of the new property taxes generated in the Plan Area would be available to pay for Eligible Costs and administrative expenses of the Tax Increment Incentive, as more particularly described below.

Following the expiration of the Tax Increment Incentive, Lakeland and Shelby County will benefit from the entire increase in the property taxes estimated to be, per year, approximately \$2,590,638 million for Shelby County and \$794,768 for Lakeland.

In addition to the new property taxes discussed above, the Project is also expected to generate additional local sales tax of approximately \$39.2 million for the term of the Tax Increment Incentive, as well as additional hotel/motel taxes. These tax revenue projections are based on current tax rates.

A further benefit to Lakeland and Shelby County is that the investments in public infrastructure contemplated by this Plan and enabled by the Project will defray the cost of essential upgrades and replacement that would otherwise have been made by the public sector. The private sector investments and new taxes will be long lasting well beyond the twenty-year term of the Tax Increment Incentive.

VII. Distribution of Property Taxes and Tax Increment Financing

a. Distribution of Taxes. Subject to the provisions of this Plan, property taxes imposed on real property and personal property located within the Plan Area will be allocated and distributed as provided in this subsection. The taxes assessed by Lakeland and Shelby County on such property within the Plan Area will be divided and distributed as follows in accordance with the Tax Increment Act:

i. First, two percent (2%) of all of Shelby County property taxes payable with respect to the Plan Area shall be payable to Shelby County Trustee as set forth in Tenn. Code Ann. § 8-11-110 (“Shelby County Trustee Fee”).

ii. Second, an amount equal to (x) the portion of the property taxes payable with respect to the Plan Area for the year prior to the date of approval of this Plan (other than any portion of such taxes that that constitutes Dedicated Taxes, as defined below) (the “Base Taxes”), plus (y) that portion of property taxes levied upon property within the Plan Area for the payment of debt service of Lakeland and Shelby County (the “Dedicated Taxes” and together with the Base Taxes, the “Total Base Tax Amount”), less the County Trustee Fee, will, pursuant to Tenn. Code Ann. § 9-23-103, be allocated to and, as collected, paid to Lakeland and Shelby County as all other taxes levied by the Lakeland and Shelby County on all other properties; provided, however, that in any year in which the taxes on the property within the Plan Area are less than the Total Base Tax Amount, only the taxes actually imposed will be allocated and paid to Lakeland and Shelby County.

EXHIBIT A

iii. Third, seventy-five percent (75%) of the excess of property taxes over the Total Base Tax Amount less the Shelby County Trustee Fee as set forth above (the “TIF Revenues”) will be allocated and, as collected, paid into a separate fund of the Lakeland IDB created to hold such payments until the tax proceeds in the fund are to be applied to pay the Eligible Costs as described above.

iv. Fourth, five percent (5%) of the excess of property taxes over the Total Base Tax Amount less the Shelby County Trustee Fee shall be payable to the Lakeland IDB, as an administrative fee for administering the Tax Increment Incentive. Of the fees received by the Lakeland IDB, the Lakeland IDB shall distribute two percent (2%) of the excess of property taxes over the Total Base Tax Amount to the Shelby County Trustee as an administrative fee for administering the Tax Increment Incentive.

v. Fifth, the remaining of the excess of property taxes over the Total Base Tax Amount less the Shelby County Trustee Fee as set forth above will be allocated to and, as collected, paid to Lakeland and Shelby County as all other taxes levied by the City and County on all other properties.

[Continued on next page]

EXHIBIT A

A table setting out the distribution process is set forth below:

Lakeland		Shelby County	
TIF Calculation		TIF Calculation	
	Current Year Taxes Paid to City		Current Year Taxes Paid to County
-	2% Shelby County Trustee's Fee	-	2% Shelby County Trustee's Fee
-	Base Year Taxes Paid to Lakeland	-	Base Year Taxes Paid to Shelby County
=	Excess of Current Over Base Year	=	Excess of Current Over Base Year
-	Current Year Millage Dedicated to Debt Service to Lakeland	-	Current Year Millage Dedicated to Debt Service to Shelby County
=	Incremental Tax Revenue	=	Incremental Tax Revenue
-	75% Share of Incremental Tax Revenue to Project	-	75% Share of Incremental Tax Revenue to Project
-	2% Share of Incremental Tax Revenue to Shelby County Trustee	-	2% Share of Incremental Tax Revenue to Shelby County Trustee
-	3% Share of Incremental Tax Revenue to the Lakeland IDB	-	3% Share of Incremental Tax Revenue to the Lakeland IDB
=	20% Share of Incremental Tax Revenue to Lakeland	=	20% Share of Incremental Tax Revenue to Shelby County

The Plan Area may hereafter be divided into separate tax parcels to allow for phased development. The Lakeland IDB is authorized to make all calculations of TIF Revenues on the basis of each parcel within in the Plan Area instead of on an aggregate basis as permitted by the Tax Increment Act. If the Lakeland IDB opts to have such calculations made based upon each parcel, the Lakeland IDB shall give notice to Lakeland and Shelby County that such methodology will be used prior to the first allocation date of any TIF Revenues.

EXHIBIT A

The Board is also authorized to designate, by notice to Lakeland and Shelby County, that the allocation of TIF Revenues from any parcel or group of parcels in the Plan Area shall begin in any tax year within the next seven tax years in order to match TIF Revenues with the application of TIF Revenues for the purposes provided herein, subject to the time limitation on allocations provided below.

TIF Revenues shall be paid to the Lakeland IDB, to the extent received by Lakeland or Shelby County, within ninety (90) days after the respective dates that taxes would be delinquent to Lakeland and Shelby County for such tax year. TIF Revenues received by Lakeland and Shelby County as delinquent taxes shall be paid to the Lakeland IDB by Lakeland and Shelby County within thirty (30) days of receipt.

b. TIF Obligations. In order to pay for Eligible Costs of the Project, the Lakeland IDB intends to use the incremental tax revenues that it would receive as a result of the adoption of this Plan to pay debt service on obligations incurred to finance such costs (or to reimburse Lakeland or the Developer directly for Eligible Cost). This tax increment financing will be structured as follows:

i. The Lakeland IDB will borrow the amount necessary to pay for the Planned Improvements, the cost of financing the Planned Improvements, and related Eligible Costs through the issuance and sale of notes, bonds, or other obligations of the Lakeland IDB. Such amount will be applied to pay the costs relating to the Project after payment of costs incurred in connection with the issuance of the Tax Increment Financing. The Lakeland IDB may pledge the TIF Revenues allocated to the Lakeland IDB pursuant to this Plan to the payment of such notes, bonds, or other obligations, including, without limitation, principal and interest thereon. In no event will any such obligations issued by the Lakeland IDB be considered a debt or obligation of Lakeland or Shelby County in any manner whatsoever, and the source of the funds to satisfy the Lakeland IDB's payment obligations thereunder shall be limited solely to the TIF Revenues, and such obligations shall otherwise be non-recourse to the Lakeland IDB, Lakeland and Shelby County.

ii. The proceeds of the notes, bonds, or obligations may be used to pay Eligible Costs as described above, the costs of issuances relating to notes, bonds or obligations described above, and interest on such notes, bonds, or other obligations.

c. Time Period. Taxes on the real and personal property within the Plan Area will be divided and distributed as provided in this Plan for a period, as to each parcel of property in the Plan Area, not in excess of twenty (20) years as to any parcel but, in any event, such allocations shall cease when there are not Eligible Costs, including debt service, to be paid from the TIF Revenues.

d. Qualified Use. The Lakeland IDB, Lakeland, and Shelby County, by the adoption of this Plan, find that the use of the TIF Revenues as described herein is in furtherance of promoting economic development in Lakeland and Shelby County and that costs and expenses to be financed as described herein are costs of the Project.

VIII. Approval Process

Pursuant to Tenn. Code Ann. § 7-53-312, the process for the approval of this Plan is as follows:

a. The Lakeland IDB holds a public hearing relating to the proposed Plan after publishing notice of such hearing in a newspaper of general circulation in Lakeland and Shelby County at least two (2) weeks prior to the date of the public hearing. The notice must include the time, place and purpose of the hearing as well as notice of how a map of the subject area may be viewed by the public. Following such public hearing, the Lakeland IDB must approve the Plan, and after approval of the Plan by the Lakeland IDB, the Lakeland IDB will submit the Plan to Lakeland and Shelby County for their approval.

b. The governing bodies of Lakeland and Shelby County must approve the Plan to be effective as to both Lakeland and Shelby County. The Plan may be approved by resolutions of the Board of Commissioners of Lakeland and County Commission of Shelby County, whether or not the local charter provisions of the governing bodies provide otherwise. If the governing body of Lakeland approves this Plan but the governing body of Shelby County does not approve this Plan, at Lakeland's option, this Plan shall still be effective as to Lakeland, and all references to allocating TIF Revenues of Shelby County shall be deemed deleted. If the governing body of Shelby County approves this Plan but the governing body of Lakeland does not approve this Plan, at Lakeland's option, this Plan shall still be effective as to Shelby County, and all references to allocating TIF Revenues of Lakeland shall be deemed deleted.

c. Once this Plan has been approved by the governing bodies of Lakeland and Shelby County, the clerk or other recording official of the governing bodies shall transmit the following to the appropriate tax assessor and taxing agency affected: (a) a copy of the description of the property within the Plan Area, and (b) a copy of the resolutions approving the Plan. A copy of the Plan and the resolutions approving the Plan shall be filed with the Comptroller of the State and annual statements of incremental tax revenues allocated to the Lakeland IDB shall be filed with the State Board of Equalization as required by the Tax Increment Act. The Lakeland IDB will also comply with all other procedural requirements of the Tax Increment Act and other applicable laws.

d. Once this Plan has been approved by the governing bodies of Lakeland and Shelby County, the Lakeland IDB, Lakeland and the Developer shall execute the Development Agreement.

[illegible]

EXHIBIT A

EXHIBIT B

Parcel Identification Numbers of Parcels in Plan Area

L0159 00395
L0159 00421
L0159 00539
L0159 00541
L0159 00542C
L0159 00554
L0159 00553
L0159 00556
L0159 00555
L0159 00117C
L0159 00538
L0159 00419
L0159 00378
L0159 00459
L0159 00226
L0159 00347C
L0159 00433C
L0159 00119
L0159 00120
L0159 00121
L0159 00146C
L0159 00410
L0159 00409
L0159 00514
L0159 00515
L0159 00142C
L0159 00143
L0159 00493
L0159 00573
L0159 00574

EXHIBIT C

Planned Improvements

The following improvements in the Plan Area:

- a) Clearing, excavation, and erosion control
- b) Existing infrastructure demo and construction or reconstruction of public infrastructure
- c) Storm water drainage and flood control
- d) Water system infrastructure
- e) Water features
- f) Public sewer infrastructure and improvements
- g) Electrical system
- h) Utility relocation, installation, replacement and placement
- i) Natural gas
- j) Public roadways, curbs, grates, gutters, medians, speed bumps and traffic calming devices
- k) Pedestrian crosswalks, sidewalks and pedestrian safety features
- l) Bike lanes and bike racks
- m) Landscaping, irrigation, fencing, and street furnishings
- n) Traffic signals, street signs, wayfinding, district branding signs and transit stops
- o) Street lights and other safety lighting
- p) Street signs
- q) Street trees and site preparation
- r) Public parking lots
- s) Public park area amenities
- t) Walking and running trails
- u) Public common areas
- v) Acquisition of land
- w) Security enhancements
- x) Clearing, grading, excavating, retaining walls and site work
- y) Permits, legal, insurance, consulting, construction management fees and architectural, civil engineering, traffic engineering, landscape architecture consulting fees for specific planning, design and construction services reasonably required to accomplish any of the foregoing.

As used above, "public infrastructure" has the meaning given to such term in Tenn. Code Ann. § 9-23-102.

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EXHIBIT B

Planned Improvements

The following improvements in the Plan Area:

- a) Clearing, excavation, and erosion control
- b) Existing infrastructure demo and construction or reconstruction of public infrastructure
- c) Storm water drainage and flood control
- d) Water system infrastructure
- e) Water features
- f) Public sewer infrastructure and improvements
- g) Electrical system
- h) Utility relocation, installation, replacement and placement
- i) Natural gas
- j) Public roadways, curbs, grates, gutters, medians, speed bumps and traffic calming devices
- k) Pedestrian crosswalks, sidewalks and pedestrian safety features
- l) Bike lanes and bike racks
- m) Landscaping, irrigation, fencing, and street furnishings
- n) Traffic signals, street signs, wayfinding, district branding signs and transit stops
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- p) Street signs
- q) Street trees and site preparation
- r) Public parking lots
- s) Public park area amenities
- t) Walking and running trails
- u) Public common areas
- v) Acquisition of land
- w) Security enhancements
- x) Clearing, grading, excavating, retaining walls and site work
- y) Permits, legal, insurance, consulting, construction management fees and architectural, civil engineering, traffic engineering, landscape architecture consulting fees for specific planning, design and construction services reasonably required to accomplish any of the foregoing.

As used above, "public infrastructure" has the meaning given to such term in Tenn. Code Ann. § 9-23-102.

EXHIBIT C

Transaction Costs

1. All attorney's fees and expenses incurred by the Board and each Developer related to the negotiation and delivery of the Development Agreement, the Economic Impact Plan, any Additional Development Agreement, or any Tax Increment Financing Loan.
2. Subject to the limit on the Administrative Fee set forth in the Development Agreement, all other attorney's fees and expenses incurred by the Board and related to the Tax Increment Incentive.
3. Subject to the limit on the Administrative Fee set forth in the Development Agreement, all fees and expenses incurred by the Board associated with providing information required by the City and the County to identify and transfer the Tax Increment Revenues.
4. All out-of-pocket fees and expenses for attorneys, accountants, appraisers, surveyors, environmental consultants, engineers, and other professional advisors incurred by Developer in connection with the Tax Increment Incentive and the negotiation and execution of this Agreement.

EXHIBIT D

Form of Payment Request

PAYMENT REQUEST

To: The Industrial Development Board of the City of Lakeland, Tennessee
c/o President
10001 Highway 70
Lakeland, Tennessee 38002

Re: Development [and Financing] Agreement dated _____, 2023, between
_____ (“Developer”), and The Industrial Development
Board of the City of Lakeland, Tennessee, a public nonprofit corporation organized under
Tenn. Code Ann. §§ 7-53-101, *et. seq.* (the “Board”)

Pursuant to Section [4] of the Development Agreement, please disburse the sum of
\$ _____ from the Project Tax Increment Fund. In connection with such disbursement,
the undersigned hereby certifies as follows:

(a) All amounts disbursed will be applied to the payment of or the reimbursement to
Developer for Eligible Costs (including, without limitation, Transaction Costs), and the Eligible
Improvements to which such Eligible Costs relate (if applicable) have been completed in material
compliance with the plans and specifications previously provided to the Board or its Construction
Consultant, to the extent applicable under the Development Agreement. The Construction
Consultant has inspected and approved the Eligible Improvements, to the extent its approval is
required under the Development Agreement.

(b) With the delivery of this Payment Request, all requirements for this disbursement
under Section [4] of the Development Agreement have been satisfied.

(c) Developer or the Developer Representative has entered into all development
agreements with the City of Lakeland or an agency thereof necessary for the construction of the
Eligible Improvements to which this Payment Request relates. As of the date of this Payment
Request, there are no defaults on the part of Developer or the Developer Representative under any
such development agreements.

Please disburse all such amounts to the parties in the manner described on Exhibit A
attached hereto.

All capitalized terms used herein and not otherwise defined have the respective meanings
given to such terms in the Development Agreement.

Dated as of _____, 202__.

Signatures on the following page.

DEVELOPER:

By: _____

Name: _____

Title: _____

Payment Request reviewed and reimbursement of Eligible Cost recommended **if required under Development Agreement:**

[CONSTRUCTION CONSULTANT]

By: _____

Title: _____

Date: _____

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Board of Commissioners

Meeting Cycle: Thursday, June 15, 2023

Subject: **Discussion** - current business and development and future business and development activities in Lakeland. *Sponsored by Commissioner McCarter*

Staff Contact:

STAFF RECOMMENDATION

BUDGET IMPACT

DISCUSSION



Board of Commissioners

Meeting Cycle: Thursday, June 15, 2023

Subject: **Discussion** - City Staff update on Chamber of Commerce activities related to economic development in Lakeland. *Sponsored by Commissioner McCarter*

Staff Contact:

STAFF RECOMMENDATION

BUDGET IMPACT

DISCUSSION



Board of Commissioners

Meeting Cycle: Thursday, June 15, 2023

Subject: **Discussion and Possible Action** - regarding Neighborhood Watch liaison.
Sponsored by Mayor Roman

Staff Contact:

STAFF RECOMMENDATION

BUDGET IMPACT

DISCUSSION