CITY OF LAKELAND TENNESSEE

# Treasurer's Report

## February 2020

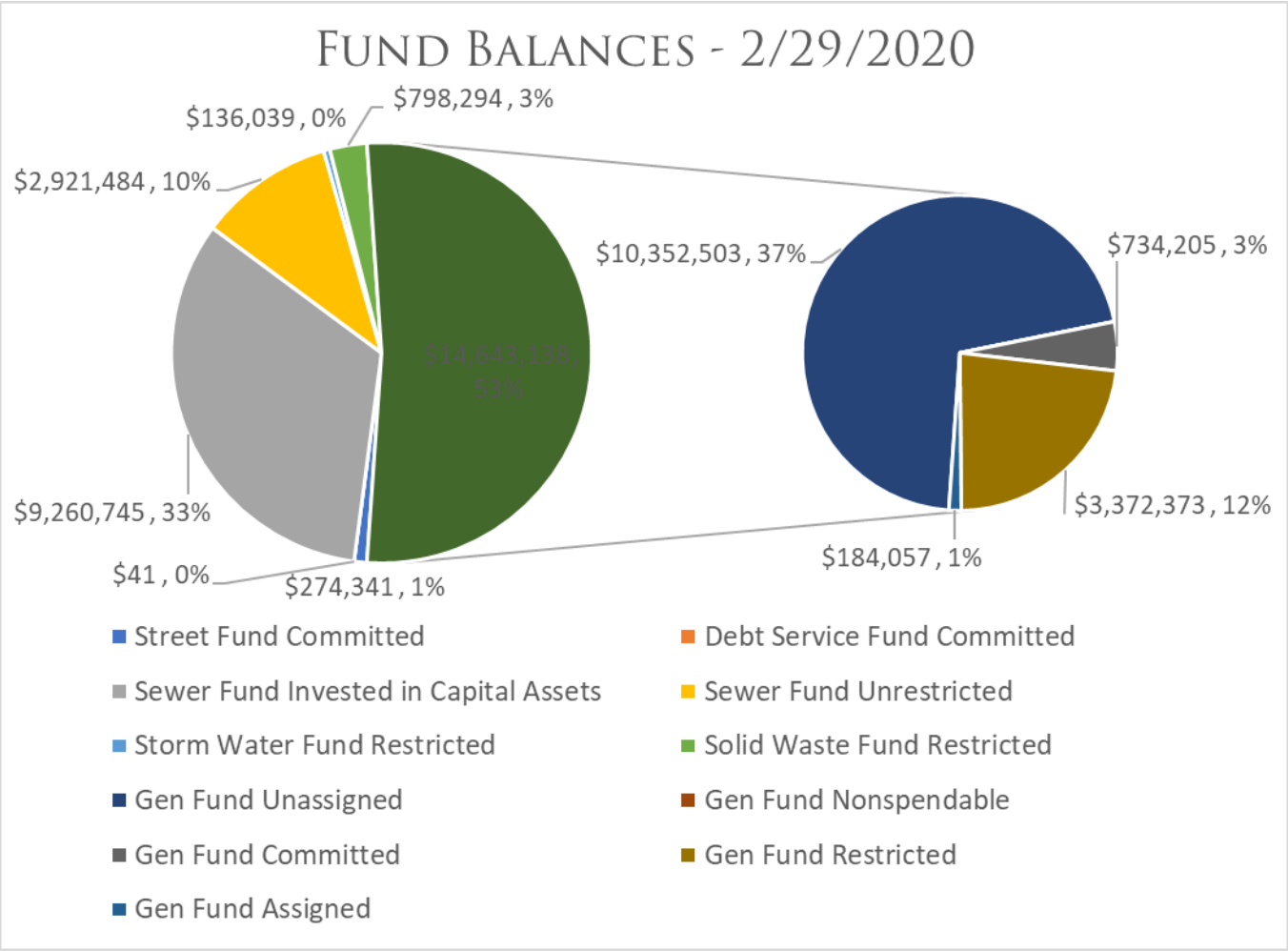
# EXECUTIVE SUMMARY

The following Executive Summary is provided to assist in the review of the detailed monthly Treasurer's Report on the following pages, provided by fund. 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, either individually or in the aggregate.

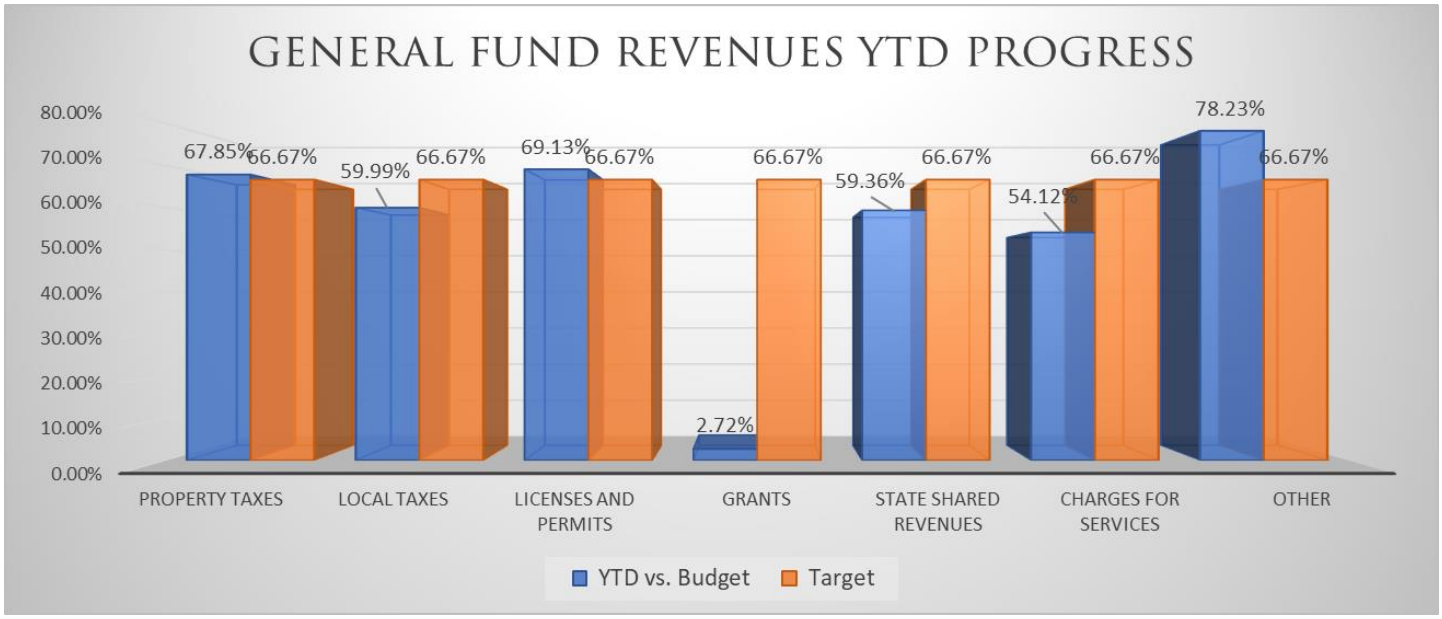
## Fund Balance and Net Position

Across all funds (of the City), fund balance (and net position) decreased during February from $29,537,623 to $28,034,082 or by $1.5 million; however, fiscal year-to-date equity growth remains at $4.9 million since June 30, 2019.

The current month decrease in fund balance is primarily due to debt service, and the required principal payment of $1.455 million on the 2015 CON.



## General Fund Revenues by Source

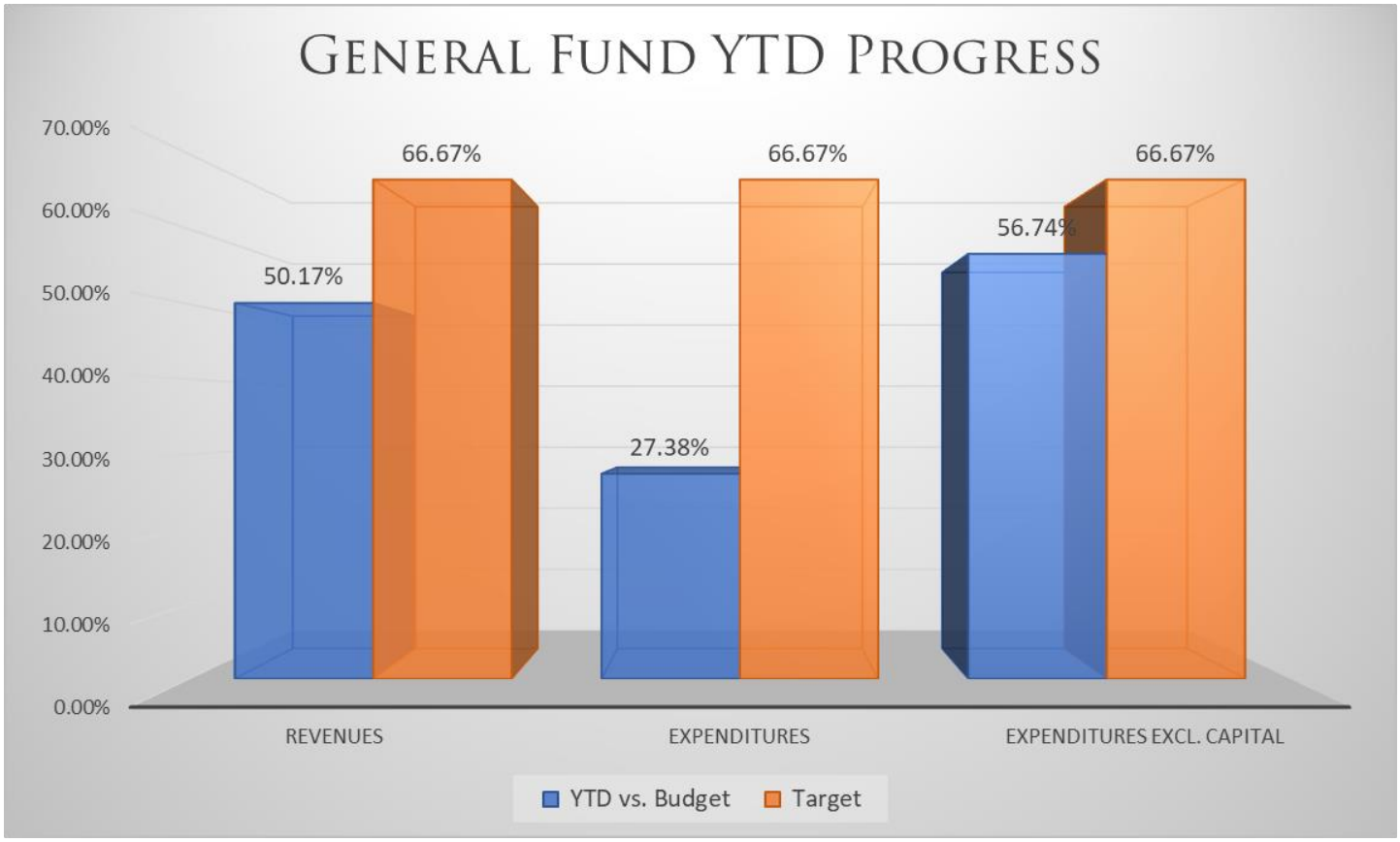



- Local taxes and state shared revenues "catch up" in June 2020
- Grant revenues depend upon timing of underlying expenditures (primarily capital), which have not been expended yet in the current fiscal year
    - New Canada Road
    - Canada Road Bike Ped Path
- Charges for services include many one-time fees for developments, with anticipated increases to the budget by fiscal year end

# EXECUTIVE SUMMARY (CONTINUED)

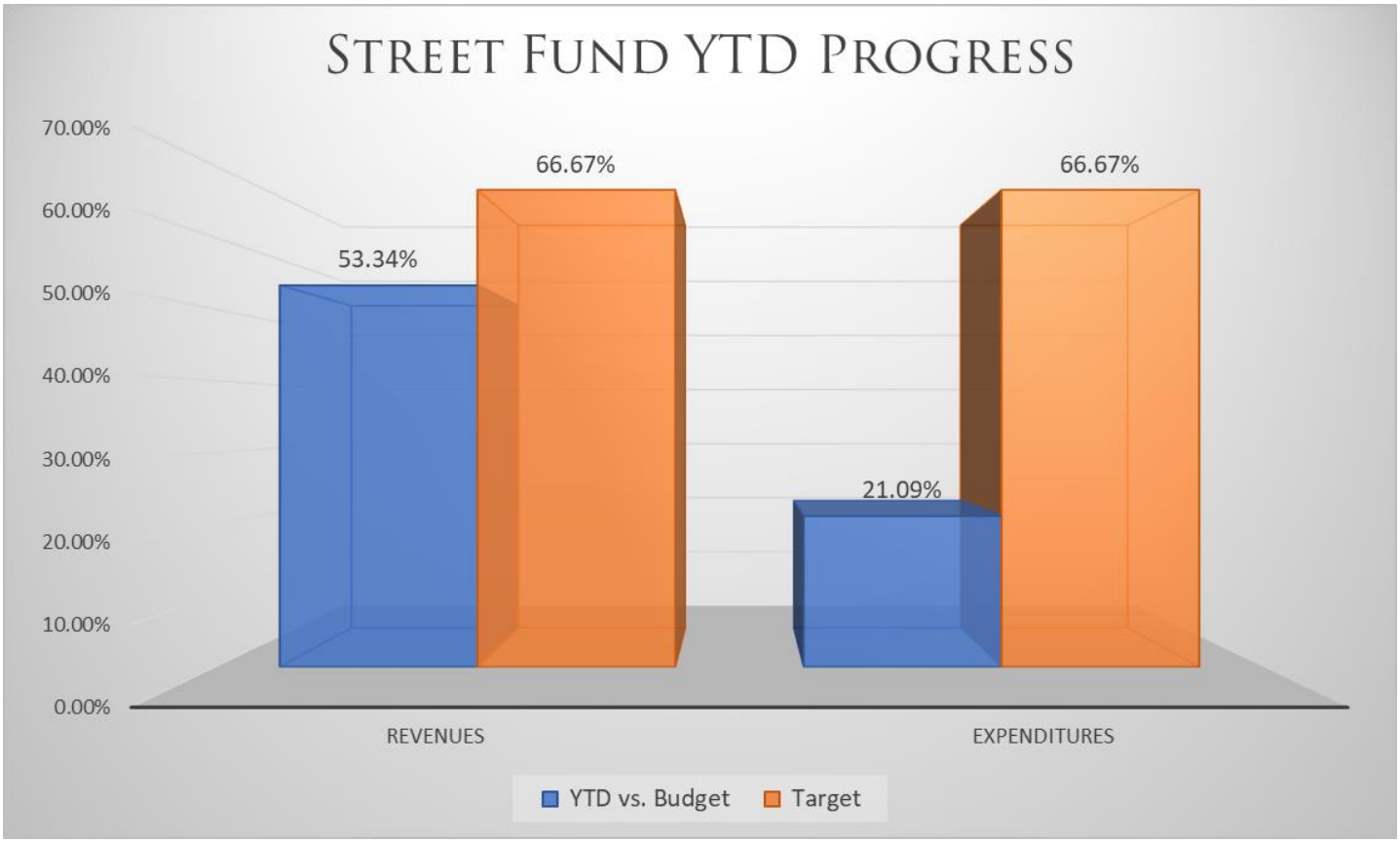
## YTD as % of Budget vs. Target

The following charts provide the FYTD results as a percentage of the budget, compared to where the budget target would currently be, based upon the Amended Budget.

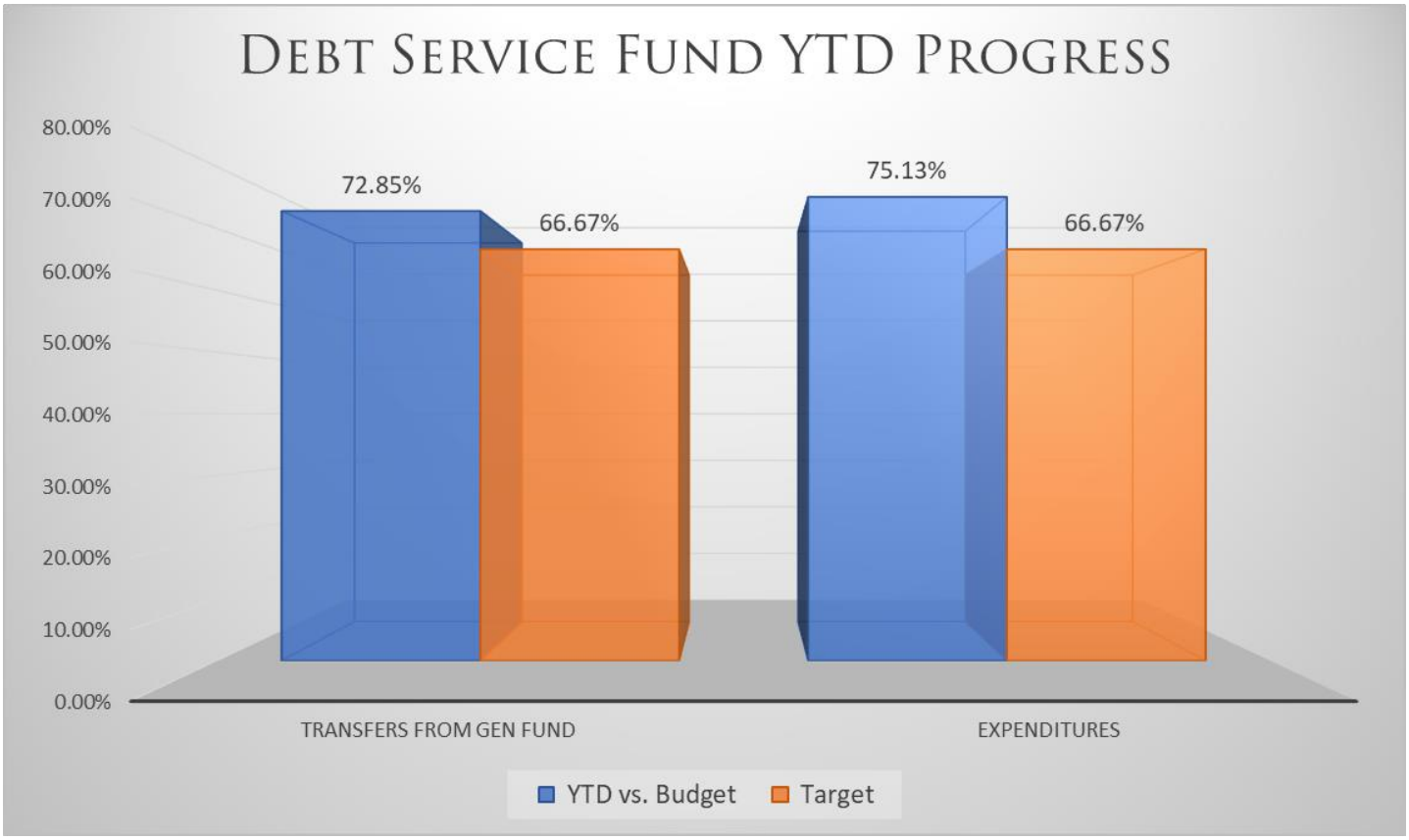



- Revenues driven by source – see previous section – primary factor is grant revenue related to capital outlay timing
- Expenditures excluding capital trending lower due to –
    - Public works temporary employee wages not yet expended
    - Public works professional services and contracted services not yet expended
    - Engineering architectural, engineering, and landscape services not yet expended

# EXECUTIVE SUMMARY (CONTINUED)

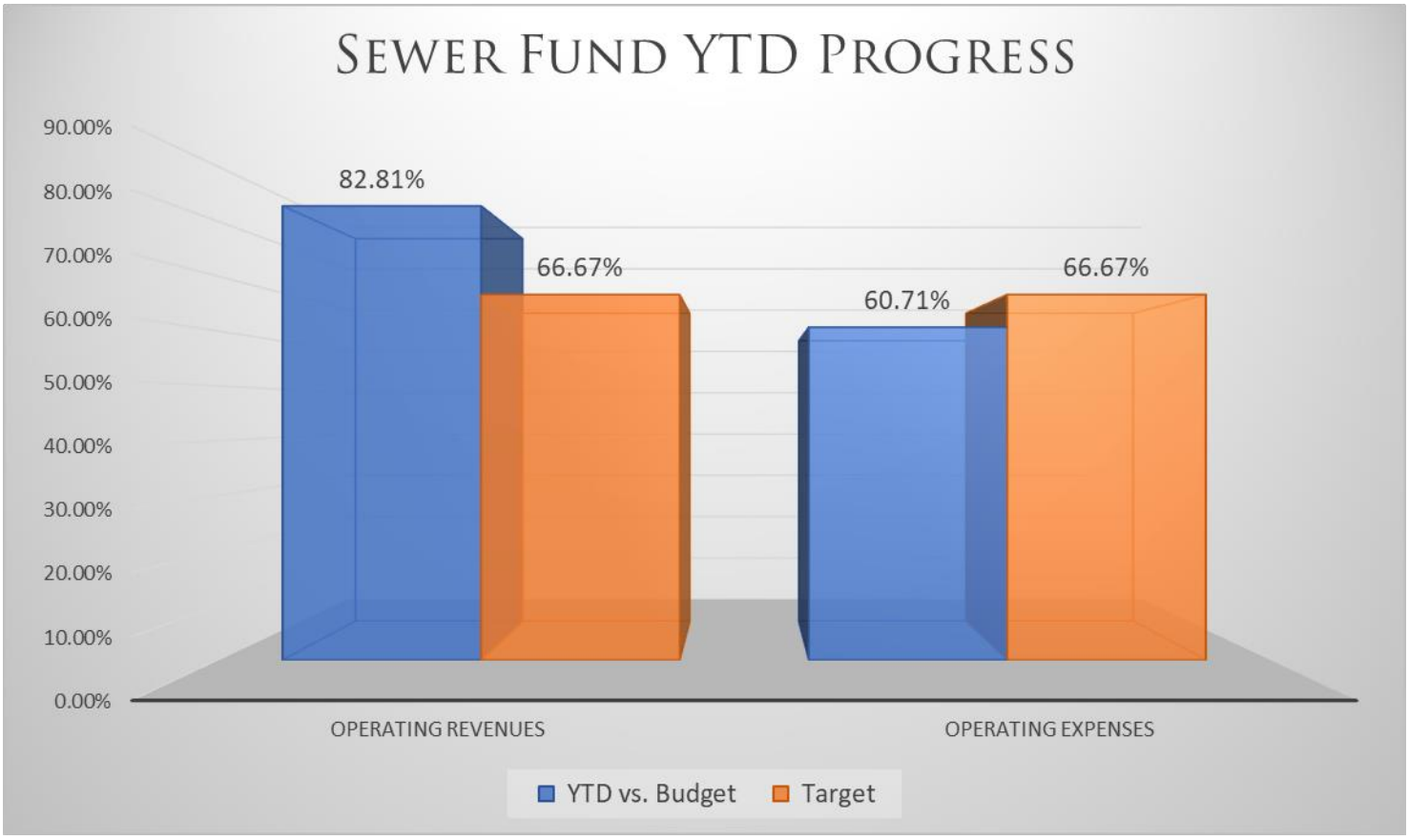



- State Street Aid fund supported by State Shared Revenues, which are on a two-month lag as noted above
- Expenditures under target primarily due to the timing of street repair and maintenance expected to be expended by fiscal year end



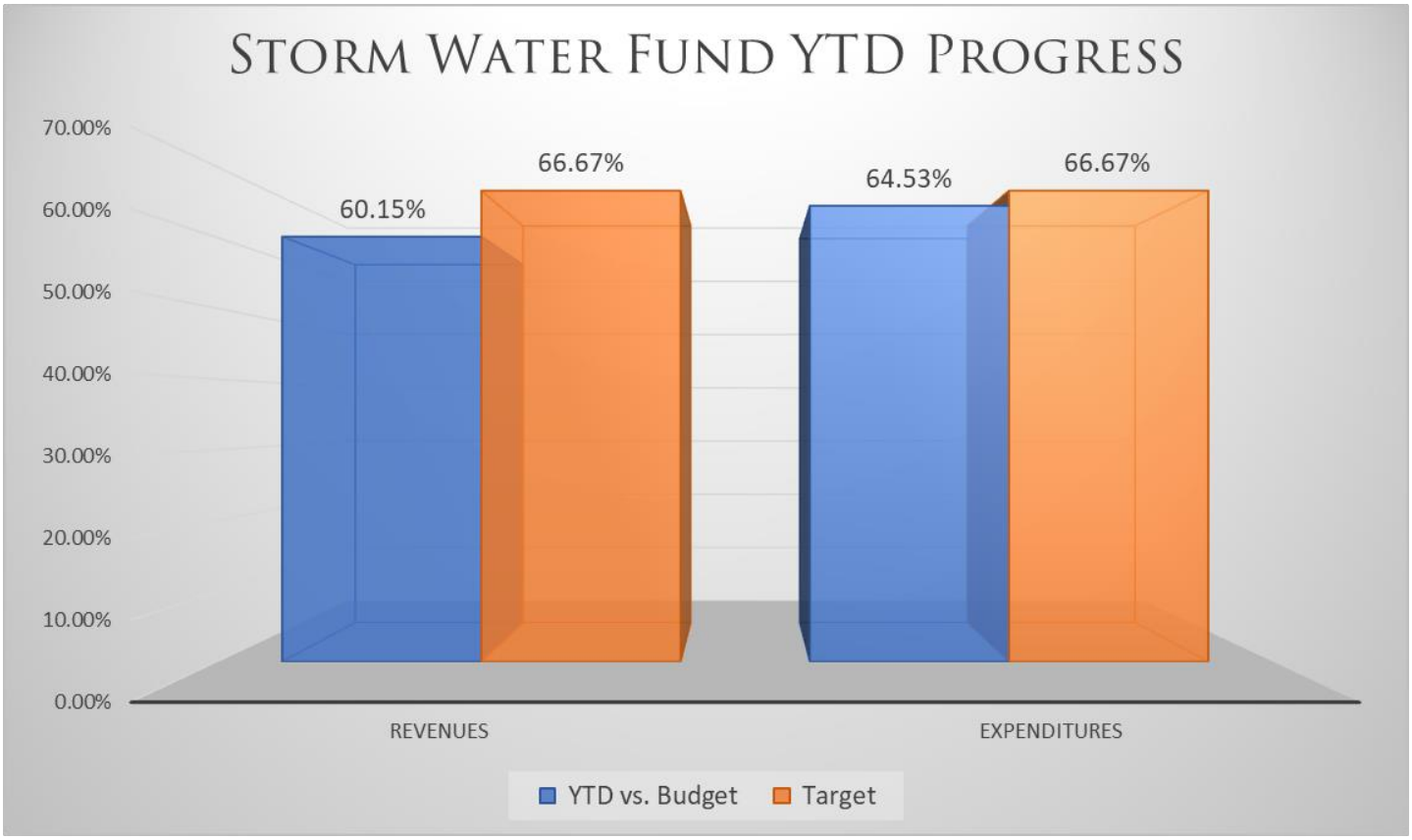

- As noted above, debt service is timing-driven based on the principal payments due – in the current month, large principal payments were made related to the 2015 Capital Outlay Note
- This required transfers from the General Fund to cover the payment, as budgeted

# EXECUTIVE SUMMARY (CONTINUED)



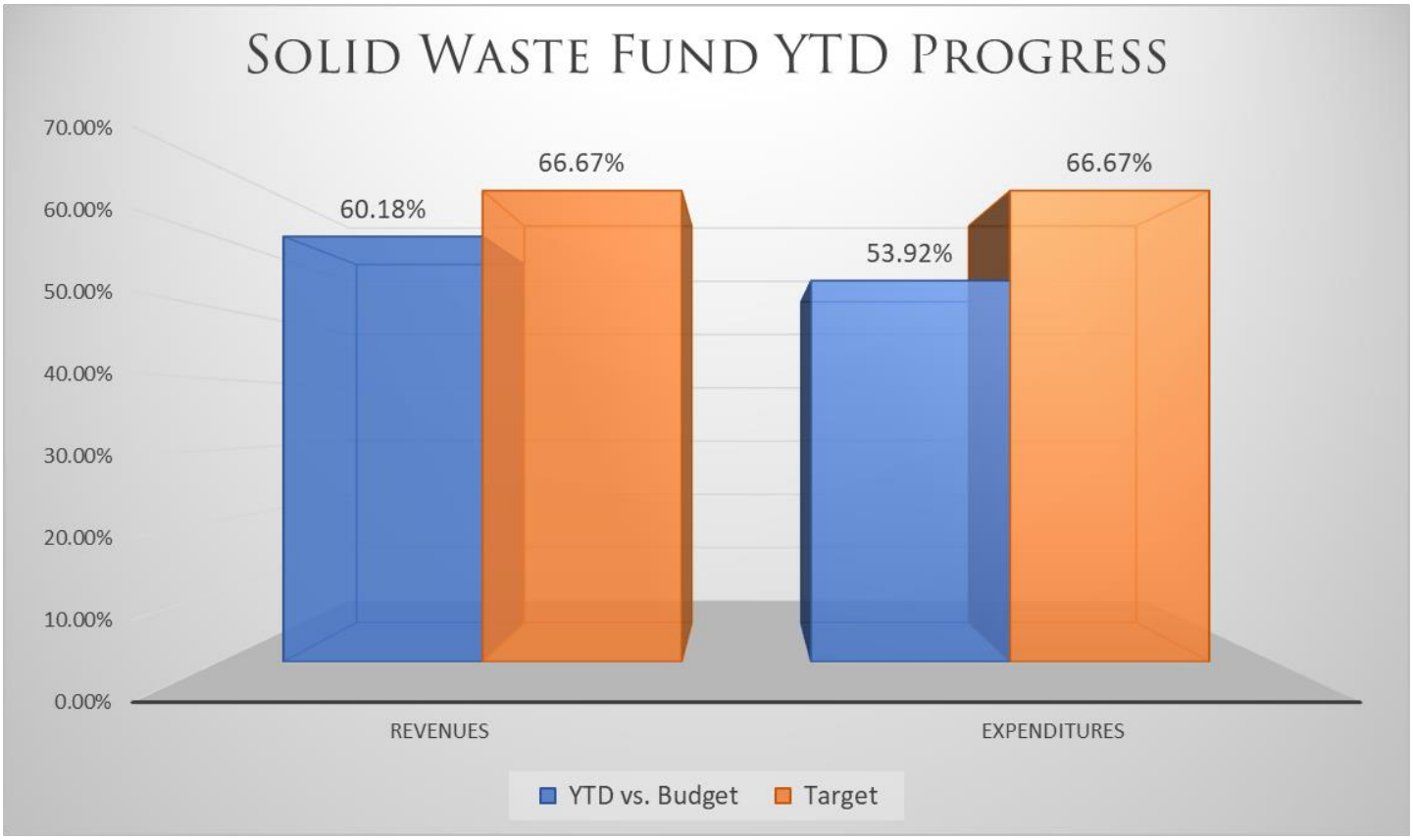

- Revenues are higher than calendar target due to large one-time service connection fees received at the beginning of the fiscal year
- The primary drivers for operating expenses lower than target are:
  - Personnel costs related to temporary workers and other insurance requirements not yet incurred
  - Professional fees not yet incurred

# EXECUTIVE SUMMARY (CONTINUED)




- Expenditures are within a reasonable range of the target
- Revenues are essentially on a “one month lag” due to the accrual of fees receivable at the end of each fiscal year

# EXECUTIVE SUMMARY (CONTINUED)




- Revenues are essentially on a "one month lag" due to the accrual of fees receivable at the end of each fiscal year
- Expenditures less than target due to:
    - Temporary employee wages not yet expended
    - Vehicle purchase and building improvements budgeted not yet expended

## Budget Transfers

As noted in ORD 19-275, 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." Listed below are budget transfers from February 2020:

| ACCOUNT | TRANSFER FROM | TRANSFER TO |
|---|---|---|
| 110-44400-462 REC – YOUTH SOCCER | 30,000 | |
| 110-44710-142 PRK – INSURANCE | | 30,000 |

CITY OF
LAKELAND
TENNESSEE

# Financial Reports

# General Fund

## February 29, 2020

# City of Lakeland, TN

## Statement of Revenues, Expenditures, and Changes in Fund Balance

## General Fund

## February 29, 2020

| | Prior YTD 02/28/19 | Current YTD 02/29/20 | Budget FY 2020 | % Earned/Used Year-to-Date |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Property Taxes | $ 3,141,546 | $ 3,044,624 | $ 4,487,411 | 67.85% |
| Local Taxes | 805,878 | 892,056 | 1,487,100 | 59.99% |
| Licenses and permits | 98,907 | 308,152 | 445,765 | 69.13% |
| Federal, State, and Local Grants | 82,515 | 67,990 | 2,502,000 | 2.72% |
| State Shared Revenue | 803,429 | 882,608 | 1,486,788 | 59.36% |
| Charges for services | 145,459 | 225,682 | 417,000 | 54.12% |
| Other | 396,268 | 29,885 | 38,200 | 78.23% |
| **Total Revenues** | **5,474,002** | **5,450,998** | **10,864,264** | **50.17%** |
| **EXPENDITURES** | | | | |
| **Current** | | | | |
| General government | (765,866) | (895,246) | (1,503,226) | 59.55% |
| Capital Projects | (212,975) | (107,817) | (4,048,000) | 2.66% |
| Community Development | (433,164) | (405,472) | (728,982) | 55.62% |
| Public Works | (235,538) | (287,830) | (570,356) | 50.46% |
| Parks and Recreation | (321,786) | (345,193) | (605,393) | 57.02% |
| **Total Expenditures** | **(1,969,330)** | **(2,041,559)** | **(7,455,957)** | **27.38%** |
| **Excess (deficiency) of revenues over (under) expenditures** | **3,504,672** | **3,409,439** | **3,408,307** | |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Issuance of Debt | - | 43,500,000 | 43,500,000 | |
| Transfers in | - | 700,000 | 700,000 | |
| Transfers out | (3,414,104) | (43,116,825) | (44,575,830) | |
| **Total Other Financing Sources** | **(3,414,104)** | **1,083,175** | **(375,830)** | |
| **Net Change in Fund Balance** | **$ 90,568** | **$ 4,492,614** | **$ 3,032,477** | |

| **Allocation of Net Change in Fund Balance:** | |
|---|---|
| Committed Fund Balance | $ (353,405) |
| Restricted Fund Balance | 3,372,373 |
| Assigned Fund Balance | (30,778) |
| Unassigned Fund Balance | 1,504,424 |
| Net Change in Fund Balance | **$ 4,492,614** |

# City of Lakeland, TN

## Balance Sheet

### General Fund

### February 29, 2020

| **Assets** | | |
|---|---|---|
| Checking Account | $ | 13,771,919 |
| Certificates of Deposit | | 742,499 |
| Receivables | | |
| Accounts | | 27,204 |
| Property Taxes | | 4,531,931 |
| Prepaid Insurance | | 89,320 |
| Prepaid Other | | 69,998 |
| Allowance for Uncollected Taxes | | (47,660) |
| **Total Assets** | **$** | **19,185,210** |

| **Liabilities** | | |
|---|---|---|
| Accounts Payable | $ | - |
| Deferred Revenue | | (6,445) |
| Deferred Revenue - Taxes | | (4,455,088) |
| Deferred Revenue - Restitution | | (20,759) |
| Accrued liabilities | | (590) |
| Refundable deposits | | (106,850) |
| Reserve for Doubtful Accounts | | 47,660 |
| Fund Balance - Committed | | (734,205) |
| Fund Balance - Restricted | | (3,372,373) |
| Fund Balance - Assigned | | (184,057) |
| Fund Balance - Unassigned | | (10,352,503) |
| **Total Liabilities** | **$** | **(19,185,210)** |

# City of Lakeland, TN

## TAX REVENUE 2019-2020

| GENERAL FUND: TAX REVENUES | Actual 2018 | Actual 2019 | Prior YTD 2/28/2019 | Current YTD 2/29/2020 | BUDGET 2020 |
|---|---|---|---|---|---|
| Real Property Taxes (Current) | $ 1,558,670 | $ 1,579,527 | $ 1,117,548 | $ 1,064,885 | $ 1,552,192 |
| Personal Property Taxes (Current) | 19,049 | 18,847 | 6,904 | 6,336 | 18,195 |
| Property Tax - Schools | 527,636 | 538,370 | 376,705 | 367,583 | 541,305 |
| Utility Tax (TPSC) | 7,747 | 8,129 | 878 | 1,275 | 7,832 |
| School Property Tax Reserves | 351,758 | 358,914 | 251,137 | 244,861 | 360,581 |
| Delinquent Property Tax | 12,223 | 8,609 | 4,785 | 8,814 | 12,629 |
| Property Tax Penalty & Interes | 9,772 | 9,184 | 2,337 | 3,551 | 10,615 |
| Special Property Tax - School | 1,934,667 | 1,974,024 | 1,381,252 | 1,347,318 | 1,984,062 |
| **PROPERTY TAXES: SUBTOTAL** | **4,421,521** | **4,495,602** | **3,141,546** | **3,044,624** | **4,487,411** |
| | | | | | |
| **LOCAL TAXES** | | | | | |
| Local Option Sales Tax | 772,360 | 686,278 | 429,009 | 488,160 | 775,000 |
| Local Sales Tax - Schools | 339,323 | 301,582 | 188,534 | 214,639 | 340,000 |
| Wholesaler Beer Taxes | 82,276 | 81,086 | 52,238 | 50,849 | 80,000 |
| Wholesale Liquor Tax | 2,177 | 2,163 | 1,347 | 1,722 | 2,100 |
| Business Taxes | 98,175 | 86,942 | 24,210 | 25,961 | 85,000 |
| Telecom Sales City | 5,443 | 3,919 | 2,221 | 2,371 | 2,700 |
| Cable Franchise (5%) | 148,500 | 110,028 | 73,119 | 73,745 | 151,300 |
| Room Occupancy Tax | 47,745 | 62,476 | 35,199 | 34,609 | 51,000 |
| **LOCAL TAXES: SUBTOTAL** | **1,495,999** | **1,334,474** | **805,878** | **892,056** | **1,487,100** |
| | | | | | |
| **TAXES: TOTAL** | **$ 5,917,520** | **$ 5,830,076** | **$ 3,947,424** | **$ 3,936,679** | **$ 5,974,511** |

# CITY OF LAKELAND
# GENERAL FUND - OPERATING STATEMENT
## FEBRUARY 29, 2020

| | | Line Item Detail | | Category | |
|---|---|---|---|---|---|
| | | FY 2020 BUDGET | YTD 02/29/20 | FY 2020 BUDGET | YTD 02/29/20 |
| 110 R 31111 000 000 00000 000 | Real Property Taxes (Current) | 1,552,192.00 | 1,064,884.90 | | |
| 110 R 31112 000 000 00000 000 | Personal Property Taxes (Curre | 18,195.00 | 6,336.14 | | |
| 110 R 31113 000 000 00000 000 | Property Tax - Schools | 541,305.00 | 367,582.64 | | |
| 110 R 31114 000 000 00000 000 | Utility Tax (TPSC) | 7,832.00 | 1,275.21 | | |
| 110 R 31115 000 000 00000 000 | School Property Tax Reserves | 360,581.00 | 244,861.22 | | |
| 110 R 31116 000 000 00000 000 | Delinquent Property Tax | 12,629.00 | 8,813.63 | | |
| 110 R 31117 000 000 00000 000 | Property Tax Penalty & Interes | 10,615.00 | 3,551.47 | | |
| 110 R 31118 000 000 00000 000 | Special Property Tax - School | 1,984,062.00 | 1,347,318.33 | | |
| Total Property Taxes | | | | **4,487,411.00** | **3,044,623.54** |
| 110 R 31600 000 000 00000 000 | Local Option Sales Tax | 775,000.00 | 488,159.51 | | |
| 110 R 31610 000 000 00000 000 | Local Sales Tax - Schools | 340,000.00 | 214,639.00 | | |
| 110 R 31700 000 000 00000 000 | Wholesaler Beer Taxes | 80,000.00 | 50,849.49 | | |
| 110 R 31720 000 000 00000 000 | Wholesale Liquor Tax | 2,100.00 | 1,722.03 | | |
| 110 R 31800 000 000 00000 000 | Business Taxes | 85,000.00 | 25,960.72 | | |
| 110 R 31801 000 000 00000 000 | Telecom Sales City | 2,700.00 | 2,371.11 | | |
| 110 R 31912 000 000 00000 000 | Cable Franchise (5%) | 151,300.00 | 73,744.93 | | |
| 110 R 31920 000 000 00000 000 | Room Occupancy Tax | 51,000.00 | 34,609.13 | | |
| Total Local Taxes | | | | **1,487,100.00** | **892,055.92** |
| 110 R 32210 000 000 00000 000 | Beer Licenses | 900.00 | 1,150.00 | | |
| 110 R 32600 000 000 00000 000 | Warning Siren Fees | 7,100.00 | 3,250.00 | | |
| 110 R 32608 000 000 00000 000 | Certificate Of Occupancy | 4,500.00 | 3,050.00 | | |
| 110 R 32610 000 000 00000 000 | Building Permit Fee | 52,500.00 | 56,341.53 | | |
| 110 R 32611 000 000 00000 000 | Insp/Engineer Review Fees | 134,000.00 | 83,267.00 | | |
| 110 R 32612 000 000 00000 000 | BOA Appeals | 800.00 | 1,100.00 | | |
| 110 R 32613 000 000 00000 000 | Plat/Site Plan Review Fees | 8,000.00 | 2,176.00 | | |
| 110 R 32614 000 000 00000 000 | Drainage Control Fee | 84,200.00 | 39,177.50 | | |
| 110 R 32615 000 000 00000 000 | Park Improvement Fees | 78,600.00 | 69,568.86 | | |
| 110 R 32616 000 000 00000 000 | Cell Tower Fee | 2,000.00 | 2,000.00 | | |
| 110 R 32617 000 000 00000 000 | Admin Fees For Developments | 17,000.00 | 8,720.00 | | |
| 110 R 32690 000 000 00000 000 | Natural Resource Inventory | 3,565.00 | 1,192.75 | | |
| 110 R 32691 000 000 00000 000 | Tree Removal Fee | 10,400.00 | 8,901.00 | | |
| 110 R 32692 000 000 00000 000 | GIS Mapping Fees | 22,500.00 | 20,177.50 | | |
| 110 R 32700 000 000 00000 000 | Fence Permit | 1,300.00 | 420.00 | | |
| 110 R 32701 000 000 00000 000 | Sign Permit | 1,600.00 | 1,610.00 | | |
| 110 R 32702 000 000 00000 000 | Land Disturbance Permit | 4,000.00 | 200.00 | | |
| 110 R 32703 000 000 00000 000 | Accessory Permits | 5,000.00 | 2,320.00 | | |
| 110 R 32706 000 000 00000 000 | Misc Permits | 4,800.00 | 410.00 | | |
| 110 R 32707 000 000 00000 000 | Street Disturbance Permit | 500.00 | 120.00 | | |
| 110 R 32710 000 000 00000 000 | TN One Call Fee | 2,500.00 | 3,000.00 | | |
| | | - | - | | |
| Total Licenses and Permits | | | | **445,765.00** | **308,152.14** |
| 110 R 33320 000 000 00000 000 | TVA Pymt in Lieu of Taxes | 300,682.00 | 279,900.03 | | |
| 110 R 33510 000 000 00000 000 | State Sales Tax | 1,081,410.00 | 587,288.78 | | |
| 110 R 33520 000 000 00000 000 | State Income Tax (Hall) | 72,000.00 | - | | |
| 110 R 33530 000 000 00000 000 | TN Beer Tax | 6,214.00 | 3,080.68 | | |
| 110 R 33540 000 000 00000 000 | TN Mixed Drink Tax | 1,000.00 | - | | |
| 110 R 33552 000 000 00000 000 | TN City St & Trans Tax | 25,482.00 | 12,338.71 | | |
| Total State Shared Revenue | | | | **1,486,788.00** | **882,608.20** |
| 110 R 34291 000 000 00000 000 | Code Enforcement Charges | 1,000.00 | - | | |
| 110 R 34312 000 000 00000 000 | Payment In Lieu Roads | 83,000.00 | 41,621.66 | | |
| 110 R 34725 000 000 00000 000 | Concessions | 3,000.00 | 1,360.25 | | |

| | | Line Item Detail | | Category | |
|---|---|---|---|---|---|
| | | **FY 2020 BUDGET** | **YTD 02/29/20** | **FY 2020 BUDGET** | **YTD 02/29/20** |
| 110 R 34739 000 000 00000 000 | Club House Rental Fee | 39,000.00 | 16,144.50 | | |
| 110 R 34740 000 000 00000 000 | Parks & Rec Rental Fee | 2,000.00 | 600.00 | | |
| 110 R 34741 000 000 00000 000 | Developer Fees For Parkland | 84,000.00 | 30,530.96 | | |
| 110 R 34742 000 000 00000 000 | Soccer Recreation Fees | 70,000.00 | 79,313.50 | | |
| 110 R 34743 000 000 00000 000 | Youth Baseball Fees | 10,000.00 | 85.00 | | |
| 110 R 34744 000 000 00000 000 | Youth Basketball Fees | 38,000.00 | 36,402.50 | | |
| 110 R 34746 000 000 00000 000 | Adult Flag Football | 9,000.00 | - | | |
| 110 R 34748 000 000 00000 000 | Tennis Recreation Fees | 15,000.00 | 1,885.00 | | |
| 110 R 34749 000 000 00000 000 | Adult Basketball | 6,000.00 | - | | |
| 110 R 34751 000 000 00000 000 | Youth Football Fees | 20,000.00 | 4,142.00 | | |
| 110 R 34752 000 000 00000 000 | Youth Cheerleading | 27,000.00 | 11,159.81 | | |
| 110 R 34754 000 000 00000 000 | Lego Camp | - | - | | |
| 110 R 34755 000 000 00000 000 | Recreation Camps | 10,000.00 | 2,437.00 | | |
| Total Charges For Services | | | | **417,000.00** | **225,682.18** |
| 110 R 33460 000 000 00000 000 | New Canada Rd (PIN 107036.00) | 400,000.00 | 3,290.36 | | |
| 110 R 36832 000 000 00000 000 | Huff n Puff Rd (PIN 115470.00) | - | 2,023.94 | | |
| 110 R 36833 000 000 00000 000 | Bike Ped Path Grant | 1,352,000.00 | 62,676.16 | | |
| 110 R 36834 000 000 00000 000 | ADA Transition Plan | - | - | | |
| 110 R 33803 000 000 00000 000 | Dog Park Dash Grant | - | - | | |
| 110 R 33110 000 000 00000 000 | Grant Revenue for Zadie Kuehl | 200,000.00 | - | | |
| 110 R 33100 000 000 00000 000 | LPRF Grant Revenue | 500,000.00 | - | | |
| 110 R 33710 000 000 00000 000 | Shelby County Grant Revenue | 50,000.00 | - | | |
| Total Grant Revenue | | | | **2,502,000.00** | **67,990.46** |
| 110 R 35101 000 000 00000 000 | Restitution | - | - | | |
| 110 R 35110 000 000 00000 000 | City Court Fines & Fees | 1,500.00 | 3,827.50 | | |
| 110 R 36100 000 000 00000 000 | Interest Earned - Checking | 4,700.00 | 4,269.89 | | |
| 110 R 36101 000 000 00000 000 | Interest From CDs | 19,000.00 | 12,337.66 | | |
| 110 R 36330 000 000 00000 000 | Sale of assets | - | 171.00 | | |
| 110 R 36335 000 000 00000 000 | Insurance Reimbursements | 4,500.00 | 3,500.00 | | |
| 110 R 36900 000 000 00000 000 | Misc Income/Admin Fees | 1,000.00 | 709.28 | | |
| 110 R 36901 000 000 00000 000 | Donations/Lakeland Activities | 1,500.00 | 1,820.00 | | |
| 110 R 36904 000 000 00000 000 | Senior Citizens Donations | 5,000.00 | 3,250.00 | | |
| 110 R 36906 000 000 00000 000 | Parks Fundraisers | - | - | | |
| 110 R 36831 000 000 00000 000 | TLDA Loan - Beverle Rivera | 1,000.00 | - | | |
| 110 R 36934 000 000 00000 000 | Interim Financing Proceeds | 43,500,000.00 | 43,500,000.00 | | |
| 110 R 36968 000 000 00000 000 | OFS - Transfer In from LSS | 700,000.00 | 700,000.00 | | |
| Total Other Revenue | | | | **44,238,200.00** | **44,229,885.33** |
| **110 Revenue Total** | | **55,064,264.00** | **49,650,997.77** | **55,064,264.00** | **49,650,997.77** |
| 110 E 41000 111 000 00000 000 | GOV - Salary | 112,200.00 | 73,276.85 | | |
| 110 E 41000 121 000 00000 000 | GOV - Regular Employee Wages | 42,581.00 | 25,084.85 | | |
| 110 E 41000 132 000 00000 000 | GOV - Bonus Pay | 31,517.00 | 18,300.00 | | |
| 110 E 41000 141 000 00000 000 | GOV - FICA (Employer's Share) | 13,241.00 | 8,752.27 | | |
| 110 E 41000 142 000 00000 000 | GOV - Insurance | 26,150.00 | 16,730.94 | | |
| 110 E 41000 143 000 00000 000 | GOV - Retirement | 5,935.00 | 3,989.34 | | |
| 110 E 41000 144 000 00000 000 | GOV - HSA Retirement | 4,231.00 | - | | |
| 110 E 41000 146 000 00000 000 | GOV - Work Comp | 1,630.00 | 908.00 | | |
| 110 E 41000 147 000 00000 000 | GOV - Unemployment | 2,500.00 | - | | |
| 110 E 41000 148 000 00000 000 | GOV - Education/Training | 6,000.00 | 5,725.00 | | |
| 110 E 41000 149 000 00000 000 | GOV - Uniforms | 300.00 | - | | |
| 110 E 41000 210 000 00000 000 | GOV - Postage | 6,000.00 | 3,541.63 | | |
| 110 E 41000 220 000 00000 000 | GOV - Printing | 10,000.00 | 3,510.17 | | |
| 110 E 41000 230 000 00000 000 | GOV - Publicity/Dues | 10,000.00 | 5,992.85 | | |
| 110 E 41000 241 000 00000 000 | GOV - Electric | 15,150.00 | 7,679.50 | | |
| 110 E 41000 242 000 00000 000 | GOV - Water | 1,000.00 | 267.26 | | |
| 110 E 41000 244 000 00000 000 | GOV - Gas/Propane | 2,750.00 | 1,357.70 | | |
| 110 E 41000 245 000 00000 000 | GOV - Telephone | 15,000.00 | 5,278.84 | | |
| 110 E 41000 251 000 00000 000 | GOV - Trustee Collection Fees | 40,700.00 | 34,116.13 | | |
| 110 E 41000 252 000 00000 000 | GOV - Legal Services | 100,000.00 | 60,613.52 | | |
| 110 E 41000 252 000 00000 600 | GOV - Legal Services - Bonds | 15,000.00 | 2,300.00 | | |

| | | Line Item Detail | | Category | |
|---|---|---|---|---|---|
| | | **FY 2020 BUDGET** | **YTD 02/29/20** | **FY 2020 BUDGET** | **YTD 02/29/20** |
| 110 E 41000 253 000 00000 000 | GOV - Accounting & Auditing Se | 39,700.00 | 39,677.50 | | |
| 110 E 41000 255 000 00000 000 | GOV - Data Processing Services | 26,000.00 | 24,440.22 | | |
| 110 E 41000 256 000 00000 000 | GOV - Consultant Services | - | - | | |
| 110 E 41000 257 000 00000 000 | GOV - Property Tax Commission | 88,610.00 | 56,158.59 | | |
| 110 E 41000 259 000 00000 000 | GOV - Other Professional Servi | 10,300.00 | 6,230.30 | | |
| 110 E 41000 261 000 00000 000 | GOV - Repair & Maintenance Veh | 1,750.00 | 55.44 | | |
| 110 E 41000 266 000 00000 000 | GOV - Repair & Maintenance Bui | 35,000.00 | 28,825.66 | | |
| 110 E 41000 267 000 00000 000 | GOV - Repair & Maintenance Plu | 3,000.00 | 2,198.06 | | |
| 110 E 41000 280 000 00000 000 | GOV - Travel | 4,000.00 | 1,052.16 | | |
| 110 E 41000 287 000 00000 000 | GOV - Meals & Entertainment | 5,000.00 | 1,910.85 | | |
| 110 E 41000 290 000 00000 000 | GOV - Contracted Service | 105,000.00 | 48,055.17 | | |
| 110 E 41000 291 000 00000 000 | GOV - Ambulance Service | 277,000.00 | 146,098.93 | | |
| 110 E 41000 296 000 00000 000 | GOV - Keep Lakeland Beautiful | 12,000.00 | - | | |
| 110 E 41000 299 000 00000 000 | GOV - Contingency | 2,000.00 | 347.74 | | |
| 110 E 41000 310 000 00000 000 | GOV - Office Supplies & Materi | 10,000.00 | 7,302.49 | | |
| 110 E 41000 320 000 00000 000 | GOV - Operating Supplies | 3,500.00 | 1,527.08 | | |
| 110 E 41000 321 000 00000 000 | GOV - Bank Charges | 700.00 | 264.44 | | |
| 110 E 41000 331 000 00000 000 | GOV - Gas, Oil, Diesel | 1,000.00 | 440.87 | | |
| 110 E 41000 510 000 00000 000 | GOV - Insurance | 500.00 | 500.00 | | |
| 110 E 41000 511 000 00000 000 | GOV - Insurance On Buildings | 13,500.00 | 8,820.00 | | |
| 110 E 41000 513 000 00000 000 | GOV - Liability | 37,000.00 | 37,371.59 | | |
| 110 E 41000 521 000 00000 000 | GOV - Surety Bonds For Officia | 1,000.00 | 675.00 | | |
| 110 E 41000 720 000 00000 000 | St Jude Dream Home | 11,050.00 | 11,050.00 | | |
| 110 E 41000 948 000 00000 000 | GOV - Computer Upgrades | 10,000.00 | 4,359.57 | | |
| Total General Goverenment Expense | | | | **1,159,495.00** | **704,786.51** |
| 110 E 41210 111 000 00000 000 | CRT - Salary | 4,500.00 | 2,000.00 | | |
| 110 E 41210 121 000 00000 000 | CRT - Regular Employee Wages | 3,643.00 | 2,305.93 | | |
| 110 E 41210 123 000 00000 000 | CRT - Overtime Wages | 26.00 | 2.17 | | |
| 110 E 41210 141 000 00000 000 | CRT - FICA (Employer's Share) | 623.00 | 286.48 | | |
| 110 E 41210 142 000 00000 000 | CRT - Insurance | 3,210.00 | 1,100.80 | | |
| 110 E 41210 143 000 00000 000 | CRT - Retirement | 200.00 | 118.86 | | |
| 110 E 41210 146 000 00000 000 | CRT - Work Comp | 8.00 | 4.00 | | |
| 110 E 41210 148 000 00000 000 | CRT - Education/Training | 470.00 | 25.00 | | |
| 110 E 41210 318 000 00000 000 | CRT- Court Cost Fees | 30.00 | 135.06 | | |
| 110 E 41210 255 000 00000 000 | CRT - Data Processing | - | 37.50 | | |
| Total Municpal Court Expense | | | | **12,710.00** | **6,015.80** |
| 110 E 41330 111 000 00000 000 | BOC - Salary | 25,200.00 | 16,800.00 | | |
| 110 E 41330 141 000 00000 000 | BOC - FICA (Employer's Share) | 1,928.00 | 1,285.20 | | |
| 110 E 41330 146 000 00000 000 | BOC - Work Comp | 40.00 | 22.00 | | |
| 110 E 41330 148 000 00000 000 | BOC - Education/Training | 1,000.00 | - | | |
| Total Board and Commisison Expense | | | | **28,168.00** | **18,107.20** |
| 110 E 41500 111 000 00000 000 | FIN - Salary | 78,540.00 | 39,892.22 | | |
| 110 E 41500 121 000 00000 000 | FIN - Regular Employee Wages | 120,280.00 | 77,458.80 | | |
| 110 E 41500 123 000 00000 000 | FIN - Overtime Wages | 850.00 | 412.15 | | |
| 110 E 41500 141 000 00000 000 | FIN - FICA (Employer's Share) | 15,210.00 | 8,228.64 | | |
| 110 E 41500 142 000 00000 000 | FIN - Insurance | 61,896.00 | 30,524.57 | | |
| 110 E 41500 143 000 00000 000 | FIN - Retirement | 9,941.00 | 5,589.31 | | |
| 110 E 41500 144 000 00000 000 | FIN - Retirement HSA | 3,000.00 | 851.67 | | |
| 110 E 41500 146 000 00000 000 | FIN - Work Comp | 416.00 | 254.00 | | |
| 110 E 41500 148 000 00000 000 | FIN - Education/Training | 5,500.00 | 1,248.00 | | |
| 110 E 41500 230 000 00000 000 | FIN - Dues | 500.00 | 365.00 | | |
| 110 E 41500 245 000 00000 000 | FIN - Telephone | 720.00 | 550.00 | | |
| 110 E 41500 280 000 00000 000 | FIN - Travel | 4,500.00 | 585.96 | | |
| 110 E 41500 287 000 00000 000 | FIN - Meals & Entertainment | 500.00 | 100.98 | | |
| 110 E 41500 299 000 00000 000 | FIN - Contingency | 1,000.00 | 275.32 | | |
| Total Finance Expense | | | | **302,853.00** | **166,336.62** |
| 110 E 41670 111 000 00000 000 | ENG - Salary | 29,589.00 | 22,975.06 | | |
| 110 E 41670 121 000 00000 000 | ENG - Regular Employee Wages | 17,341.00 | 11,941.70 | | |

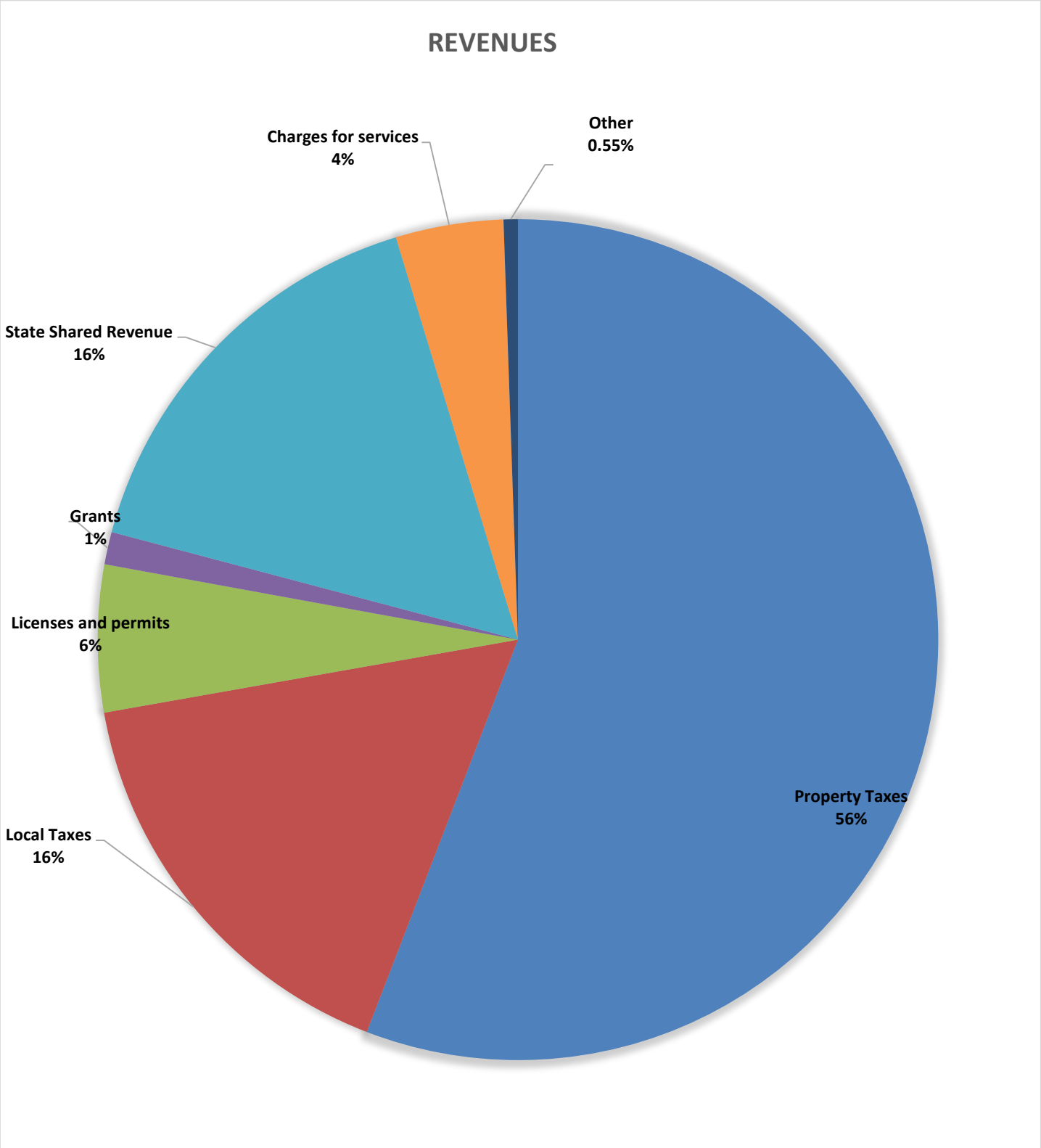
| | | Line Item Detail | | Category | |
|---|---|---|---|---|---|
| | | **FY 2020 BUDGET** | **YTD 02/29/20** | **FY 2020 BUDGET** | **YTD 02/29/20** |
| 110 E 41670 122 000 00000 000 | ENG - Temporary Employee Wages | 15,456.00 | 8,962.31 | | |
| 110 E 41670 123 000 00000 000 | ENG - Overtime Wages | 1,000.00 | 44.15 | | |
| 110 E 41670 141 000 00000 000 | ENG - FICA (Employer's Share) | 4,773.00 | 3,320.22 | | |
| 110 E 41670 142 000 00000 000 | ENG - Insurance | 7,351.00 | 4,462.99 | | |
| 110 E 41670 143 000 00000 000 | ENG - Retirement | 3,119.00 | 1,854.87 | | |
| 110 E 41670 144 000 00000 000 | ENG - HSA RETIREMENT | - | 682.82 | | |
| 110 E 41670 146 000 00000 000 | ENG - Work Comp | 3,717.00 | 3,675.00 | | |
| 110 E 41670 148 000 00000 000 | ENG - Education/Training | 2,000.00 | 1,561.25 | | |
| 110 E 41670 230 000 00000 000 | ENG - Publicity/Dues | 1,000.00 | 485.00 | | |
| 110 E 41670 245 000 00000 000 | ENG - Telephone | 1,440.00 | 540.00 | | |
| 110 E 41670 254 000 00000 000 | ENG - Arch/Eng/Landscape Serv | 15,000.00 | 2,009.50 | | |
| 110 E 41670 259 000 00000 000 | ENG - Other Professional Servi | 2,000.00 | 550.00 | | |
| 110 E 41670 280 000 00000 000 | ENG - Travel | 2,500.00 | 1,169.88 | | |
| 110 E 41670 287 000 00000 000 | ENG - Meals & Entertainment | 500.00 | 188.02 | | |
| 110 E 41670 299 000 00000 000 | ENG - Contingency | 900.00 | - | | |
| 110 E 41670 331 000 00000 000 | ENG - Gas, Oil, Diesel | 500.00 | 133.42 | | |
| Total Engineering Expense | | | | **108,186.00** | **64,556.19** |
| 110 E 41670 771 000 00000 000 | ENG - Huff N Puff Improvements | - | - | | |
| 110 E 41670 773 000 00000 000 | ENG - New Canada Rd Improveme | 480,352.61 | - | | |
| 110 E 41670 775 000 00000 000 | ENG - Beverle Rivera Improveme | - | - | | |
| 110 E 41670 778 000 00000 000 | ENG - Canada Rd Bike Ped Path | 1,690,000.00 | 7,391.40 | | |
| 110 E 41670 779 000 00000 000 | ENG - I-40 Interchange Fence | 19,647.39 | 19,647.39 | | |
| 110 E 41670 780 000 00000 000 | ENG - ADA Transition Plan | 70,000.00 | - | | |
| Engineering Capital Subtotal | | | | **2,260,000.00** | **27,038.79** |
| 110 E 41672 121 000 00000 000 | INS - Regular Employee Wages | 76,982.00 | 40,873.14 | | |
| 110 E 41672 123 000 00000 000 | INS - Overtime Wages | 1,000.00 | 818.93 | | |
| 110 E 41672 141 000 00000 000 | INS - FICA (Employer's Share) | 5,889.00 | 3,140.87 | | |
| 110 E 41672 142 000 00000 000 | INS - Insurance | 26,620.00 | 5,068.00 | | |
| 110 E 41672 143 000 00000 000 | INS - Retirement | 3,849.00 | 1,907.69 | | |
| 110 E 41672 146 000 00000 000 | INS - Work Comp | 3,410.00 | 1,699.00 | | |
| 110 E 41672 148 000 00000 000 | INS - Education/Training | 1,000.00 | 725.00 | | |
| 110 E 41672 245 000 00000 000 | INS - Telephone | 2,000.00 | 1,216.72 | | |
| 110 E 41672 261 000 00000 000 | INS - Repair & Maintenance Mot | 5,000.00 | 1,709.74 | | |
| 110 E 41672 280 000 00000 000 | INS - Travel | 300.00 | - | | |
| 110 E 41672 299 000 00000 000 | INS - Contingency | 300.00 | - | | |
| 110 E 41672 326 000 00000 000 | INS - Uniforms | 450.00 | 219.99 | | |
| 110 E 41672 331 000 00000 000 | INS - Gas, Oil, Diesel | 3,500.00 | 1,886.66 | | |
| 110 E 41672 341 000 00000 000 | INS - Tools | 1,000.00 | 232.14 | | |
| Total Inspection Expense | | | | **131,300.00** | **59,497.88** |
| 110 E 41672 944 000 00000 000 | INS - Capital Outlay - Vehicle | 20,000.00 | 20,000.00 | **20,000.00** | **20,000.00** |
| Instruction Capital Subtotal | | | | | |
| 110 E 41700 111 000 00000 000 | PLN - Salary | 65,453.00 | 41,538.01 | | |
| 110 E 41700 121 000 00000 000 | PLN - Regular Employee Wages | 33,654.00 | 24,457.31 | | |
| 110 E 41700 123 000 00000 000 | PLN - Overtime Wages | 1,309.00 | 1,185.53 | | |
| 110 E 41700 141 000 00000 000 | PLN - FICA (Employer's Share) | 7,582.00 | 4,963.74 | | |
| 110 E 41700 142 000 00000 000 | PLN - Insurance | 18,139.00 | 11,221.63 | | |
| 110 E 41700 143 000 00000 000 | PLN - Retirement | 7,142.00 | 4,075.32 | | |
| 110 E 41700 144 000 00000 000 | PLN - HSA Retirement | 1,000.00 | 776.52 | | |
| 110 E 41700 146 000 00000 000 | PLN - Work Comp | 207.00 | 109.00 | | |
| 110 E 41700 148 000 00000 000 | PLN - Education/Training | 2,500.00 | 120.00 | | |
| 110 E 41700 220 000 00000 000 | PLN - Printing Binding | 500.00 | - | | |
| 110 E 41700 230 000 00000 000 | PLN - Publicity/Dues | 2,000.00 | 531.77 | | |
| 110 E 41700 245 000 00000 000 | PLN - Telephone | 720.00 | 480.00 | | |
| 110 E 41700 254 000 00000 000 | PLN - Arch/Eng/Landscape Serv | - | - | | |
| 110 E 41700 259 000 00000 000 | PLN - Other Professional Servi | 40,000.00 | 15,000.00 | | |
| 110 E 41700 280 000 00000 000 | PLN - Travel | 1,500.00 | - | | |
| 110 E 41700 287 000 00000 000 | PLN - Meals & Entertainment | 500.00 | - | | |
| 110 E 41700 310 000 00000 000 | PLN - Office Supplies | 500.00 | - | | |

| | | Line Item Detail | | Category | |
|---|---|---|---|---|---|
| | | FY 2020 BUDGET | YTD 02/29/20 | FY 2020 BUDGET | YTD 02/29/20 |
| 110 E 41700 331 000 00000 000 | PLN - Gas, Oil, Diesel | 250.00 | - | | |
| Total Planning Expense | | | | 182,956.00 | 104,458.83 |
| 110 E 41701 111 000 00000 000 | ECD - Salary | 21,818.00 | 13,845.89 | | |
| 110 E 41701 121 000 00000 000 | ECD - Regular Employee Wages | 11,218.00 | 8,113.92 | | |
| 110 E 41701 123 000 00000 000 | ECD - Overtime Wages | 436.00 | 395.18 | | |
| 110 E 41701 141 000 00000 000 | ECD - FICA (Employer's Share) | 2,527.00 | 1,651.93 | | |
| 110 E 41701 142 000 00000 000 | ECD - Insurance | 6,948.00 | 3,731.02 | | |
| 110 E 41701 143 000 00000 000 | ECD - Retirement | 1,652.00 | 1,355.58 | | |
| 110 E 41701 144 000 00000 000 | ECD - HSA Retirement | 500.00 | 258.84 | | |
| 110 E 41701 146 000 00000 000 | ECD - Work Comp | 69.00 | 36.00 | | |
| 110 E 41701 148 000 00000 000 | ECD - Education/Training | 500.00 | - | | |
| 110 E 41701 230 000 00000 000 | ECD - Publicity/Dues | 200.00 | 25.00 | | |
| 110 E 41701 252 000 00000 000 | ECD - Legal Services | 20,000.00 | 8,435.48 | | |
| 110 E 41701 259 000 00000 000 | ECD - Other Professional Servi | 41,000.00 | 26,000.00 | | |
| 110 E 41701 299 000 00000 000 | ECD - Contingency | 500.00 | - | | |
| 110 E 41701 724 000 00000 000 | ECD - Chamber of Commerce | 24,000.00 | 16,000.00 | | |
| Total Economic Development Expense | | | | 131,368.00 | 79,848.84 |
| 110 E 41701 739 000 00000 000 | ECD - Gateway Signs Grant | 28,000.00 | - | | |
| 110 E 41701 740 000 00000 000 | ECD - Economic Dev-Edge Grant | 30,000.00 | 30,000.00 | | |
| Economic Development Capital subtotal | | | | 58,000.00 | 30,000.00 |
| 110 E 41710 121 000 00000 000 | CDE - Regular Employee Wages | 43,726.00 | 25,872.04 | | |
| 110 E 41710 123 000 00000 000 | CDE - Overtime Wages | 309.00 | 69.90 | | |
| 110 E 41710 141 000 00000 000 | CDE - FICA (Employer's Share) | 3,345.00 | 1,924.92 | | |
| 110 E 41710 142 000 00000 000 | CDE - Insurance | 675.00 | 2,343.35 | | |
| 110 E 41710 143 000 00000 000 | CDE - Retirement | 2,186.00 | 1,231.08 | | |
| 110 E 41710 144 000 00000 000 | CDE - HSA Retirement | 1,000.00 | - | | |
| 110 E 41710 146 000 00000 000 | CDE - Work Comp | 91.00 | 1,151.00 | | |
| 110 E 41710 148 000 00000 000 | CDE - Education/Training | - | - | | |
| 110 E 41710 220 000 00000 000 | CDE - Printing | - | - | | |
| 110 E 41710 245 000 00000 000 | CDE - Telephone | 720.00 | 410.43 | | |
| 110 E 41710 261 000 00000 000 | CDE - Repair & Maintenance Mot | 500.00 | 219.51 | | |
| 110 E 41710 326 000 00000 000 | CDE - Uniforms | 300.00 | 278.21 | | |
| 110 E 41710 331 000 00000 000 | CDE - Gas, Oil, Diesel | 1,500.00 | 898.33 | | |
| 110 E 41710 341 000 00000 000 | CDE - Tools | 500.00 | - | | |
| Total Codes Enforcement Expense | | | | 54,852.00 | 34,398.77 |
| 110 E 41711 111 000 00000 000 | GIS - Salary | 65,150.00 | 42,253.17 | | |
| 110 E 41711 141 000 00000 000 | GIS - FICA (Employer's Share) | 4,984.00 | 3,032.27 | | |
| 110 E 41711 142 000 00000 000 | GIS - Insurance | 14,693.00 | 8,931.36 | | |
| 110 E 41711 143 000 00000 000 | GIS - Retirement | 3,257.00 | 1,869.74 | | |
| 110 E 41711 146 000 00000 000 | GIS - Work Comp | 136.00 | 73.00 | | |
| 110 E 41711 148 000 00000 000 | GIS - Education/Training | 1,500.00 | 285.00 | | |
| 110 E 41711 235 000 00000 000 | GIS - Membership/Tuition | 200.00 | - | | |
| 110 E 41711 255 000 00000 000 | GIS - Data Processing Services | 25,000.00 | 5,888.31 | | |
| 110 E 41711 259 000 00000 000 | GIS - Other Professional Servi | 1,500.00 | - | | |
| 110 E 41711 280 000 00000 000 | GIS - Travel | 3,000.00 | - | | |
| 110 E 41711 287 000 00000 000 | GIS - Meals & Entertainment | 450.00 | - | | |
| 110 E 41711 320 000 00000 000 | GIS - Operating Supplies | 450.00 | 379.05 | | |
| Total GIS Expense | | | | 120,320.00 | 62,711.90 |
| 110 E 43000 111 000 00000 000 | PW - Salary | 62,273.00 | 39,363.83 | | |
| 110 E 43000 121 000 00000 000 | PW - Regular Employee Wages | 215,262.00 | 130,035.40 | | |
| 110 E 43000 122 000 00000 000 | PW - Temporary Employee Wages | 33,280.00 | - | | |
| 110 E 43000 123 000 00000 000 | PW - Overtime Wages | 5,000.00 | 954.49 | | |
| 110 E 43000 141 000 00000 000 | PW - FICA (Employer's Share) | 21,231.00 | 12,917.15 | | |
| 110 E 43000 142 000 00000 000 | PW - Insurance | 93,587.00 | 41,482.74 | | |
| 110 E 43000 143 000 00000 000 | PW - Retirement | 13,877.00 | 8,499.74 | | |
| 110 E 43000 144 000 00000 000 | PW - HSA Retirement | 2,500.00 | 2,402.89 | | |
| 110 E 43000 146 000 00000 000 | PW - Work Comp | 22,689.00 | 12,376.00 | | |

| | | Line Item Detail | | Category | |
|---|---|---|---|---|---|
| | | **FY 2020 BUDGET** | **YTD 02/29/20** | **FY 2020 BUDGET** | **YTD 02/29/20** |
| 110 E 43000 148 000 00000 000 | PW - Education/Training | 3,000.00 | 2,776.00 | | |
| 110 E 43000 230 000 00000 000 | PW - Publicity/Dues | 500.00 | 380.00 | | |
| 110 E 43000 241 000 00000 000 | PW - Electric | 3,750.00 | 2,144.36 | | |
| 110 E 43000 245 000 00000 000 | PW - Telephone | 2,000.00 | 1,024.30 | | |
| 110 E 43000 254 000 00000 000 | PW - Architectural, Engineerin | 15,000.00 | 3,633.20 | | |
| 110 E 43000 259 000 00000 000 | PW - Other Professional Services | 21,357.00 | 8,903.04 | | |
| 110 E 43000 261 000 00000 000 | PW - Repair & Maintenance Moto | 5,000.00 | 4,162.37 | | |
| 110 E 43000 280 000 00000 000 | PW - Travel | 2,000.00 | 1,222.96 | | |
| 110 E 43000 287 000 00000 000 | PW - Meals & Entertainment | 300.00 | - | | |
| 110 E 43000 290 000 00000 000 | PW - Contracted Service | 10,000.00 | 1,549.25 | | |
| 110 E 43000 299 000 00000 000 | PW - Contingency | 250.00 | - | | |
| 110 E 43000 326 000 00000 000 | PW - Uniforms | 3,500.00 | 1,752.97 | | |
| 110 E 43000 331 000 00000 000 | PW - Gas, Oil, Diesel | 10,000.00 | 4,310.71 | | |
| 110 E 43000 333 000 00000 000 | PW - Other Equip Parts & Repai | 6,000.00 | 5,546.63 | | |
| 110 E 43000 341 000 00000 000 | PW - Tools | 9,000.00 | 826.56 | | |
| 110 E 43000 344 000 00000 000 | PW - Safety Supplies | 4,000.00 | 394.69 | | |
| 110 E 43000 906 000 00000 000 | PW - Street Drainage Improveme | - | (20.00) | | |
| 110 E 43000 949 000 00000 000 | PW - Sirens & Installation | 5,000.00 | 1,190.69 | | |
| Total Public Works Expense | | | | **570,356.00** | **287,829.97** |
| 110 E 44310 241 000 00000 000 | SC - Electric | 6,000.00 | 3,081.19 | | |
| 110 E 44310 220 000 00000 000 | SC - Printing | - | - | | |
| 110 E 44310 242 000 00000 000 | SC - Water | 2,750.00 | 1,506.81 | | |
| 110 E 44310 244 000 00000 000 | SC - Gas/Propane | 350.00 | 196.69 | | |
| 110 E 44310 245 000 00000 000 | SC - Telephone | 3,600.00 | 2,750.17 | | |
| 110 E 44310 266 000 00000 000 | SC - Repair & Maintenance Buil | 1,300.00 | 1,091.29 | | |
| 110 E 44310 287 000 00000 000 | SC - Meals & Entertainment | 5,000.00 | 3,071.05 | | |
| 110 E 44310 290 000 00000 000 | SC - Contracted Service | 1,500.00 | 994.00 | | |
| 110 E 44310 299 000 00000 000 | SC - Contingency | 200.00 | - | | |
| 110 E 44310 300 000 00000 000 | SC - Office Supplies & Materia | 750.00 | 209.54 | | |
| 110 E 44310 320 000 00000 000 | SC - Operating Supplies | 2,000.00 | 1,334.02 | | |
| Total Senior Center Expense | | | | **23,450.00** | **14,234.76** |
| 110 E 44400 462 000 00000 000 | REC - Youth Soccer | 100,000.00 | 71,030.12 | | |
| 110 E 44400 461 000 00000 000 | REC - Summer Activities | - | - | | |
| 110 E 44400 478 000 00000 000 | REC - Youth Olympics | - | - | | |
| 110 E 44400 464 000 00000 000 | REC - Youth Basketball Expense | 33,000.00 | 19,827.47 | | |
| 110 E 44400 465 000 00000 000 | REC - Youth Cheerleading | 27,000.00 | 17,208.61 | | |
| 110 E 44400 466 000 00000 000 | REC - Youth T-Ball | 10,000.00 | 399.01 | | |
| 110 E 44400 467 000 00000 000 | REC - Youth Tennis | 15,000.00 | 2,859.82 | | |
| 110 E 44400 472 000 00000 000 | REC - Adult Flag Football | 9,000.00 | - | | |
| 110 E 44400 473 000 00000 000 | REC - Adult Basketball | 6,000.00 | - | | |
| 110 E 44400 475 000 00000 000 | REC - Youth Football | 20,000.00 | 13,109.83 | | |
| 110 E 44400 476 000 00000 000 | REC - Recreation Camps | 10,000.00 | 1,946.84 | | |
| 110 E 44400 477 000 00000 000 | REC - Concessions | 3,000.00 | 468.30 | | |
| 110 E 44400 479 000 00000 000 | REC - Lego Camp | - | - | | |
| Total Recreation Expense | | | | **233,000.00** | **126,850.00** |
| 110 E 44421 241 000 00000 000 | IHC - Electric | 6,500.00 | 3,081.18 | | |
| 110 E 44421 455 000 00000 000 | IHC - Landscaping | - | - | | |
| 110 E 44421 242 000 00000 000 | IHC - Water | 3,500.00 | 1,506.82 | | |
| 110 E 44421 244 000 00000 000 | IHC - Gas/Propane | 350.00 | 196.69 | | |
| 110 E 44421 245 000 00000 000 | IHC - Telephone | 1,150.00 | 1,130.37 | | |
| 110 E 44421 259 000 00000 000 | IHC - Other Professional Servi | - | - | | |
| 110 E 44421 266 000 00000 000 | IHC - Repair & Maintenance Bui | 39,500.00 | 33,377.88 | | |
| 110 E 44421 290 000 00000 000 | IHC - Contracted Service | 1,500.00 | 889.00 | | |
| 110 E 44421 299 000 00000 000 | IHC - Contingency | 500.00 | 95.00 | | |
| 110 E 44421 320 000 00000 000 | IHC - Operating Supplies | 2,000.00 | 1,560.10 | | |
| 110 E 44421 951 000 00000 000 | IHC - Furniture/Fixtures | 3,000.00 | 2,850.62 | | |
| Total Clubhouse Expense | | | | **58,000.00** | **44,687.66** |
| 110 E 44710 111 000 00000 000 | PRK - Salary | 65,150.00 | 43,216.35 | | |

| | | Line Item Detail | | Category | |
|---|---|---|---|---|---|
| | | **FY 2020 BUDGET** | **YTD 02/29/20** | **FY 2020 BUDGET** | **YTD 02/29/20** |
| 110 E 44710 121 000 00000 000 | PRK - Regular Employee Wages | 74,298.00 | 49,112.10 | | |
| 110 E 44710 122 000 00000 000 | PRK -Temporary Employee Wages | 3,000.00 | - | | |
| 110 E 44710 123 000 00000 000 | PRK - Overtime Wages | 2,500.00 | 1,594.64 | | |
| 110 E 44710 141 000 00000 000 | PRK - FICA (Employer's Share) | 10,668.00 | 6,652.98 | | |
| 110 E 44710 142 000 00000 000 | PRK - Insurance | 57,041.00 | 24,192.42 | | |
| 110 E 44710 143 000 00000 000 | PRK - Retirement | 6,972.00 | 4,545.16 | | |
| 110 E 44710 144 000 00000 000 | PRK - HSA RETIREMENT | - | 1,503.36 | | |
| 110 E 44710 146 000 00000 000 | PRK - Work Comp | 3,564.00 | 2,117.00 | | |
| 110 E 44710 148 000 00000 000 | PRK - Education/Training | 1,655.00 | 484.00 | | |
| 110 E 44710 230 000 00000 000 | PRK - Publicity/Dues | 600.00 | 599.30 | | |
| 110 E 44710 245 000 00000 000 | PRK - Telephone | 720.00 | 420.00 | | |
| 110 E 44710 254 000 00000 000 | PRK - Architectural, Engineeri | - | - | | |
| 110 E 44710 280 000 00000 000 | PRK - Travel | 3,536.00 | 977.06 | | |
| 110 E 44710 287 000 00000 000 | PRK - Meals & Entertainment | 689.00 | 295.95 | | |
| 110 E 44710 290 000 00000 000 | PRK - Contracted Service | 1,500.00 | 675.00 | | |
| 110 E 44710 299 000 00000 000 | PRK - Contingency | 1,500.00 | 106.00 | | |
| 110 E 44710 320 000 00000 000 | PRK - Operating Supplies | 3,500.00 | 2,419.91 | | |
| 110 E 44710 325 000 00000 119 | PRK - Concerts | - | - | | |
| 110 E 44710 325 000 00000 110 | PRK - Halloween Fest | - | - | | |
| 110 E 44710 325 000 00000 114 | PRK - Christmas Fest | - | - | | |
| 110 E 44710 325 110 00000 000 | PRK - Halloween Fest | 4,000.00 | 3,007.86 | | |
| 110 E 44710 325 112 00000 000 | PRK - IH Stage Opening | - | - | | |
| 110 E 44710 325 114 00000 000 | PRK - Christmas Fest | 3,500.00 | 1,348.26 | | |
| 110 E 44710 325 118 00000 000 | PRK - Fishing Rodeo | 2,500.00 | - | | |
| 110 E 44710 325 119 00000 000 | PRK - Concerts | 20,000.00 | 6,185.74 | | |
| 110 E 44710 326 000 00000 000 | PRK - Uniforms | 300.00 | - | | |
| 110 E 44710 333 000 00000 000 | PRK - Other Equip Parts & Repa | 3,000.00 | 1,442.11 | | |
| 110 E 44710 341 000 00000 000 | PRK - Tools | 2,250.00 | 1,025.05 | | |
| 110 E 44710 342 000 00000 000 | PRK - Sign Parts & Supplies | 2,000.00 | 1,224.59 | | |
| 110 E 44710 455 000 00000 000 | PRK - Landscaping | 9,500.00 | 2,493.50 | | |
| 110 E 44710 461 000 00000 000 | PRK - Park Maintenance | 7,000.00 | 3,782.54 | | |
| | | | | **290,943.00** | **159,420.88** |
| 110 E 44710 781 000 00000 000 | PRK - Zadie Kuehl Park Improvemen | 200,000.00 | - | | |
| 110 E 44710 924 000 00000 000 | Dog Park Project | 250,000.00 | - | | |
| 110 E 44710 937 000 00000 000 | PRK - Athletic Complex | 1,260,000.00 | 30,778.00 | | |
| Total Parks Capital Expense | | | | **1,710,000.00** | **30,778.00** |
| 110 E 51621 765 000 00000 000 | Operating Trans To State Stree | 498,971.00 | - | | |
| 110 E 51623 762 000 00000 000 | Operating Trans To Education F | 540,326.00 | 540,326.00 | | |
| 110 E 51630 690 000 00000 000 | Operating Transfer To Debt Ser | 3,536,533.00 | 2,576,498.92 | | |
| 110 E 51923 762 000 00000 000 | Capital Trans to LSS | 40,000,000.00 | 40,000,000.00 | | |
| Transfers out | | | | **44,575,830.00** | **43,116,824.92** |
| **110 Expense Total** | | **52,031,787.00** | **45,158,383.52** | **52,031,787.00** | **45,158,383.52** |

# City of Lakeland, TN
## General Fund Report: February 29, 2020



## General Fund Detailed Balance Sheet

### February 29, 2020

| Assets | | |
|---|---|---|
| General Fund Cash | $ | 10,329,890.20 |
| School Restricted Cash | | 3,372,372.97 |
| Petty Cash | | 300.00 |
| First Citizens MMA 2471280 | | 69,355.35 |
| First Citizens CD 690797 | | 399,648.28 |
| First Citizens CD 694122 | | 171,382.45 |
| First Citizens CD 690798 | | 171,468.40 |
| Real Property Tax Rec 2012 | | 75.65 |
| Real Property Tax Rec 2013 | | 225.06 |
| Real Property Tax Rec 2014 | | 227.19 |
| Real Property Tax Rec 2015 | | 1,574.50 |
| Real Property Tax Rec 2016 | | 5,140.77 |
| Real Property Tax Rec 2017 | | 7,433.68 |
| Real Property Tax Rec 2018 | | 33,419.74 |
| Real Property Tax Rec 2019 | | 4,398,779.15 |
| A/R - Code Enforcement | | 6,445.00 |
| Personal Property Tax Rec 2012 | | 788.58 |
| Personal Property Tax Rec 2013 | | 631.25 |
| Personal Property Tax Rec 2014 | | 713.63 |
| Personal Property Tax Rec 2015 | | 1,234.10 |
| Personal Property Tax Rec 2016 | | 1,661.24 |
| Personal Property Tax Rec 2017 | | 2,096.49 |
| Personal Property Tax Rec 2018 | | 3,289.73 |
| Personal Property Tax Rec 2019 | | 52,240.71 |
| Utility Tax Receivable | | 22,399.24 |
| Restitution Receivable | | 20,759.00 |
| Prepaid Insurance | | 89,319.70 |
| Prepaid ADA Local Match | | 69,997.76 |
| Allowance Uncollectable Taxes | | (47,660.00) |
| **Total Assets** | **$** | **19,185,209.82** |

| Liabilities, Reserves, and Fund Balances | | |
|---|---|---|
| Accounts Payable | $ | - |
| Employee Phone Payable | | 409.60 |
| Monetary Deposit $750 | | (67,500.00) |
| Erosion/Trash Control Deposit | | (34,000.00) |
| IH Rental Deposit | | (5,300.00) |
| Pavilion Rental Deposit | | (50.00) |
| Deferred Rev - Restitution | | (20,759.00) |
| Deferred Rev - Code Enf | | (6,445.00) |
| Deferred Realty Property Tax | | (4,375,156.87) |
| Deferred Personal Property Tax | | (57,531.75) |
| Deferred Utility Tax | | (22,399.24) |
| Note Payable - TMBF #50236 | | (852,094.89) |
| Note Payable - Contra #50236 | | 852,094.89 |
| Note Payable - TMBF #50538 | | (2,951,000.00) |
| Note Payable - Contra #50538 | | 2,951,000.00 |
| Note Payable - TLDA Beverle Ri | | (1,454,311.84) |
| Note Payable - Contra TLDA | | 1,454,311.84 |
| Reserve For Doubtful Accounts | | 47,660.00 |
| Fund Balance - Committed to Park Acquisition | | (626,035.26) |
| Committed to Education | | - |
| Fund Balance - Committed to Major Roads | | (108,170.02) |
| Fund Balance - Restricted to Education | | (3,372,372.97) |
| Fund Balance - Assigned to Parks | | (184,056.52) |
| Fund Balance - Unappropriated | | (10,352,502.79) |
| Reserve for Encumbrance | | - |
| **Total Liabilities, Reserves, and Fund Balances** | **$** | **(19,185,209.82)** |

# CITY OF LAKELAND
# RECREATION PROGRAM
## FEBRUARY 29, 2020

| | | FY 2020 BUDGET | YTD 02/29/20 |
|---|---|---|---|
| **REVENUES** | | | |
| **Charges for Services** | | | |
| 110 R 34725 000 000 00000 000 | Concessions | 3,000.00 | 1,360.25 |
| 110 R 34742 000 000 00000 000 | Soccer Recreation Fees | 70,000.00 | 79,313.50 |
| 110 R 34743 000 000 00000 000 | Youth Baseball Fees | 10,000.00 | 85.00 |
| 110 R 34744 000 000 00000 000 | Youth Basketball Fees | 38,000.00 | 36,402.50 |
| 110 R 34746 000 000 00000 000 | Adult Flag Football | 9,000.00 | - |
| 110 R 34748 000 000 00000 000 | Tennis Recreation Fees | 15,000.00 | 1,885.00 |
| 110 R 34749 000 000 00000 000 | Adult Basketball | 6,000.00 | - |
| 110 R 34751 000 000 00000 000 | Youth Football Fees | 20,000.00 | 4,142.00 |
| 110 R 34752 000 000 00000 000 | Youth Cheerleading | 27,000.00 | 11,159.81 |
| 110 R 34754 000 000 00000 000 | Lego Camp | - | - |
| 110 R 34755 000 000 00000 000 | Recreation Camps | 10,000.00 | 2,437.00 |
| **Total Charges For Services** | | 208,000.00 | 136,785.06 |
| **Total Recreation Program Revenues** | | 208,000.00 | 136,785.06 |
| **EXPENDITURES** | | | |
| **Recreation** | | | |
| 110 E 44400 462 000 00000 000 | REC - Youth Soccer | 100,000.00 | 71,030.12 |
| 110 E 44400 464 000 00000 000 | REC - Youth Basketball Expense | 33,000.00 | 19,827.47 |
| 110 E 44400 465 000 00000 000 | REC - Youth Cheerleading | 27,000.00 | 17,208.61 |
| 110 E 44400 466 000 00000 000 | REC - Youth T-Ball | 10,000.00 | 399.01 |
| 110 E 44400 467 000 00000 000 | REC - Youth Tennis | 15,000.00 | 2,859.82 |
| 110 E 44400 472 000 00000 000 | REC - Adult Flag Football | 9,000.00 | - |
| 110 E 44400 473 000 00000 000 | REC - Adult Basketball | 6,000.00 | - |
| 110 E 44400 475 000 00000 000 | REC - Youth Football | 20,000.00 | 13,109.83 |
| 110 E 44400 476 000 00000 000 | REC - Recreation Camps | 10,000.00 | 1,946.84 |
| 110 E 44400 477 000 00000 000 | REC - Concessions | 3,000.00 | 468.30 |
| 110 E 44400 479 000 00000 000 | REC - Lego Camp | - | - |
| **Total Recreation Expenditures** | | 233,000.00 | 126,850.00 |
| **Revenues Over (Under) Expenditures** | | **$ (25,000.00)** | **$ 9,935.06** |

# City of Lakeland, TN

## CAPITAL PROJECTS 2019 - 2020

| REVENUES | | BUDGET 2020 | Current YTD 2/29/2020 |
|---|---|---|---|
| 110 R 33460 000 000 00000 000 | New Canada Rd (PIN 107036.00) | 400,000 | 3,290 |
| 110 R 36832 000 000 00000 000 | Huff n Puff Rd (PIN 115470.00) | - | 2,024 |
| 110 R 36833 000 000 00000 000 | Bike Ped Path Grant | 1,352,000 | 62,676 |
| 110 R 36834 000 000 00000 000 | ADA Transition Plan | - | - |
| 110 R 33803 000 000 00000 000 | Dog Park Dash Grant | - | - |
| 110 R 33110 000 000 00000 000 | Grant Revenue for Zadie Kuehl | 200,000 | - |
| 110 R 33100 000 000 00000 000 | LPRF Grant Revenue | 500,000 | - |
| 110 R 33710 000 000 00000 000 | Shelby County Grant Revenue | 50,000 | - |
| | | **2,502,000** | **67,990** |

| EXPENDITURES | | BUDGET 2021 | YTD ACTUAL 2/29/2020 |
|---|---|---|---|
| 110 E 41670 771 000 00000 000 | ENG - Huff N Puff Improvements | - | - |
| 110 E 41670 773 000 00000 000 | ENG - New Canada Rd Improvemen | 480,353 | - |
| 110 E 41670 775 000 00000 000 | ENG - Beverle Rivera Improveme | - | - |
| 110 E 41670 778 000 00000 000 | ENG - Canada Rd Bike Ped Path | 1,690,000 | 7,391 |
| 110 E 41670 780 000 00000 000 | ENG - ADA Transition Plan | 70,000 | - |
| 110 E 41672 944 000 00000 000 | INS - Capital Outlay - Vehicle | 20,000 | 20,000 |
| 110 E 41701 739 000 00000 000 | ECD - Gateway Signs Grant | 28,000 | - |
| 110 E 41701 740 000 00000 000 | ECD - Economic Dev-Edge Grant | 30,000 | 30,000 |
| 110 E 44710 781 000 00000 000 | PRK - Zadie Kuehl Park Improvements | 200,000 | - |
| 110 E 44710 937 000 00000 000 | PRK - Athletic Complex | 1,260,000 | 30,778 |
| | | **3,778,353** | **88,169** |

CITY OF
LAKELAND
TENNESSEE

# Financial Reports

# State Street Aid

## February 29, 2020

# STATE STREET AID

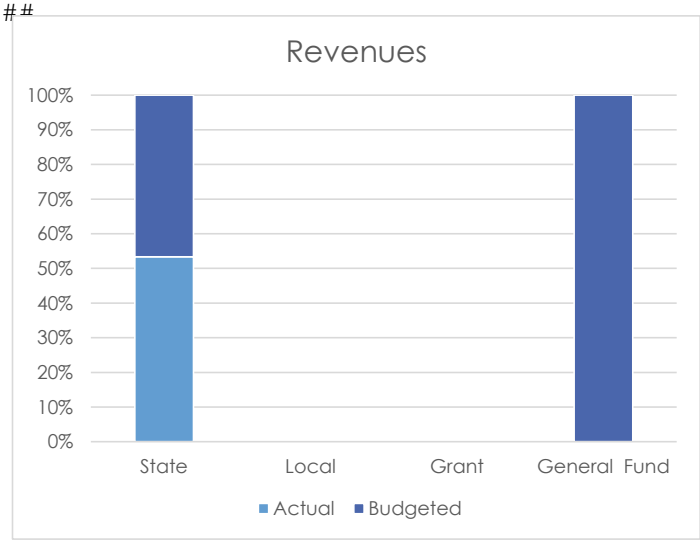
## STATEMENT OF REVENUES AND EXPENSES

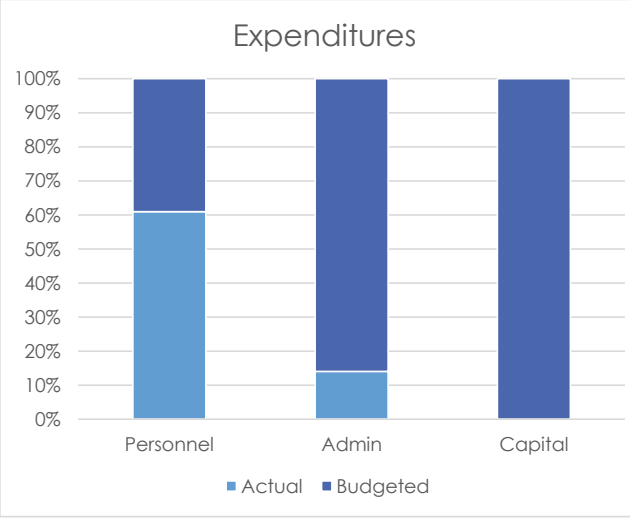
## FEBRUARY 29, 2020

| | Prior YTD 02/28/19 | Current YTD 02/29/20 | Budget FY 2020 |
|---|---|---|---|
| **REVENUES:** | | | |
| State shared revenue | $ 223,365 | $ 236,280 | $ 443,000 |
| Local Revenue | - | - | - |
| Other revenue | - | - | - |
| **Total revenues** | **223,365** | **236,280** | **443,000** |
| **EXPENDITURES:** | | | |
| Personnel expenses | (141,417) | (133,907) | (219,563) |
| Public works | (1,154,070) | (128,027) | (910,401) |
| Capital projects | (22,499) | - | (112,000) |
| **Total expenditures** | **(1,317,986)** | **(261,933)** | **(1,241,964)** |
| **Net excess (deficiency) of revenues over expenditures** | **(1,094,621)** | **(25,653)** | **(798,964)** |
| **OTHER FINANCING SOURCES (USES):** | | | |
| Transfers in | 670,804 | - | 498,971 |
| Transfers out | - | - | - |
| **Total other financing sources (uses):** | **670,804** | **-** | **498,971** |
| **Net change in fund balance** | **(423,817)** | **(25,653)** | **(299,993)** |
| Fund balance - beginning of year | 672,201 | 299,994 * | 299,994 * |
| Fund balance - Feb 29 | $ 248,384 | $ 274,341 | $ 1 |

*Unaudited

##



# STATE STREET AID FUND
## BALANCE SHEET
### FEBRUARY 29, 2020

| Assets | | |
|---|---|---|
| State Street Aid Checking Acct | $ | 274,717 |
| **Total Assets** | **$** | **274,717** |

| Liabilities, Reserves, and Fund Balances | | |
|---|---|---|
| Accounts Payable | $ | - |
| Accrued Liabilities | | (377) |
| Fund Balance - Unappropriated | | (274,341) |
| **Total Liabilities, Reserves, Fund Balances** | **$** | **(274,717)** |

# CITY OF LAKELAND
# STATE STREET AID FUND - OPERATING STATEMENT
## FEBRUARY 29, 2020

| | | Line Item Detail | | Category | |
|---|---|---|---|---|---|
| | | FY 2020 BUDGET | YTD 02/29/20 | FY 2020 BUDGET | YTD 02/29/20 |
| 121 R 33191 000 000 00000 000 | TEMA/WIND STORM 2017 | - | - | | |
| 121 R 33551 000 000 00000 000 | TN Gas/Fuel Tax | 240,000.00 | 120,729.43 | | |
| 121 R 33553 000 000 00000 000 | State Gasoline Inspection Fee | 37,000.00 | 19,316.58 | | |
| 121 R 33554 000 000 00000 000 | State Emergency Street Fund | 72,000.00 | 35,792.31 | | |
| 121 R 33555 000 000 00000 000 | TN Gas Improve Tax | 94,000.00 | 60,441.59 | | |
| 121 R 33593 000 000 00000 000 | Excise Tax | - | - | | |
| Total State Shared Revenue | | | | **443,000.00** | **236,279.91** |
| 121 R 37950 000 000 00000 000 | Transfer In from General Fund | 498,971.00 | - | | |
| Total Transfers In | | | | **498,971.00** | **-** |
| **121 Revenue Total** | | **941,971.00** | **236,279.91** | **941,971.00** | **236,279.91** |
| 121 E 43100 121 000 00000 000 | STR - Regular Employee Wages | 141,409.00 | 86,615.21 | | |
| 121 E 43100 123 000 00000 000 | STR - Overtime Wages | 1,389.00 | 193.14 | | |
| 121 E 43100 132 000 00000 000 | STR - Bonus Pay | 1,414.00 | - | | |
| 121 E 43100 141 000 00000 000 | STR - FICA (Employer's Share) | 10,818.00 | 6,403.26 | | |
| 121 E 43100 142 000 00000 000 | STR - Insurance | 41,818.00 | 27,271.20 | | |
| 121 E 43100 143 000 00000 000 | STR - Retirement | 5,902.00 | 4,080.81 | | |
| 121 E 43100 144 000 00000 000 | STR - HSA Retirement | 1,500.00 | 608.03 | | |
| 121 E 43100 146 000 00000 000 | STR - Work Comp | 12,413.00 | 7,110.00 | | |
| 121 E 43100 148 000 00000 000 | STR - Education/Training | 1,200.00 | 620.00 | | |
| 121 E 43100 149 000 00000 000 | STR - Uniforms | 1,700.00 | 1,004.88 | | |
| Total Personnel Expenses | | | | **219,563.00** | **133,906.53** |
| 121 E 43100 230 000 00000 000 | STR - Publicity/Dues/Membershi | 1,200.00 | 380.00 | | |
| 121 E 43100 245 000 00000 000 | STR - Telephone | 500.00 | 272.02 | | |
| 121 E 43100 259 000 00000 000 | STR - Other Professional Servi | 6,000.00 | 5,922.00 | | |
| 121 E 43100 261 000 00000 000 | STR - Repair & Maintenance Mot | 7,500.00 | 4,034.06 | | |
| 121 E 43100 264 000 00000 000 | STR - Traffic Control Lights | 2,500.00 | 2,282.27 | | |
| 121 E 43100 268 000 00000 000 | STR - Repair & Maintenance Roa | 790,001.00 | 53,334.63 | | |
| 121 E 43100 280 000 00000 000 | STR - Travel | 500.00 | - | | |
| 121 E 43100 287 000 00000 000 | STR - Meals & Entertainment | 400.00 | - | | |
| 121 E 43100 299 000 00000 000 | STR - Contingency | 500.00 | - | | |
| 121 E 43100 320 000 00000 000 | STR - Operating Supplies | 1,000.00 | - | | |
| 121 E 43100 331 000 00000 000 | STR - Gas, Oil, Diesel | 18,000.00 | 12,302.32 | | |
| 121 E 43100 333 000 00000 000 | STR - Other Equip Parts & Repa | 2,000.00 | 2,034.89 | | |
| 121 E 43100 341 000 00000 000 | STR - Tools | 4,500.00 | 1,363.47 | | |
| 121 E 43100 342 000 00000 000 | STR - Sign Parts & Supplies | 5,500.00 | 5,600.86 | | |
| 121 E 43100 344 000 00000 000 | STR - Safety Supplies | 300.00 | 270.00 | | |
| 121 E 43100 410 000 00000 000 | STR - Concrete / Clay | 3,000.00 | 1,855.35 | | |
| 121 E 43100 452 000 00000 000 | STR - Gravel & Sand | 15,000.00 | 524.72 | | |
| 121 E 43100 471 000 00000 000 | STR - Asphalt & Asphalt Filler | 30,000.00 | 24,703.69 | | |
| 121 E 43100 533 000 00000 000 | STR - Machinery & Equip Rental | 2,000.00 | 1,713.92 | | |
| 121 E 43160 241 000 00000 000 | Street Lighting - Electric | 20,000.00 | 11,432.37 | | |
| Total G&A Expenses | | | | **910,401.00** | **128,026.57** |
| 121 E 43100 940 000 00000 000 | STR - New Capital Light Equipm | 12,000.00 | - | | |
| 121 E 52115 920 000 00000 000 | Building Improvements | 100,000.00 | - | | |
| Total Capital Projects Expense | | | | **112,000.00** | **-** |
| **121 Expense Total** | | **1,241,964.00** | **261,933.10** | **1,241,964.00** | **261,933.10** |

CITY OF
LAKELAND
TENNESSEE

# Financial Reports

# Debt Service

## February 29, 2020

CITY OF LAKELAND TENNESSEE

# DEBT SERVICE FUND

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

## FEBRUARY 29, 2020

| | YTD 02/29/20 | Budget FY 2020 |
|---|---|---|
| **Revenues:** | | |
| Interest | $ 20 | $ - |
| **Total Revenues** | **20** | **-** |
| **Expenditures:** | | |
| Principal | (1,545,213) | (2,001,451) |
| Interest | (965,764) | (1,196,882) |
| Dues and Fees | (145,848) | (338,200) |
| **Total Expenditures** | **(2,656,825)** | **(3,536,533)** |
| **Net excess (deficiency) of revenues over expenditures** | **(2,656,805)** | **(3,536,533)** |
| **Other Financing Sources (Uses):** | | |
| Transfers In | 2,576,499 | 3,536,533 |
| Transfers Out | - | - |
| **Total Other Financing Sources (Uses)** | **2,576,499** | **3,536,533** |
| **Net Change in Fund Balance** | **$ (80,306)** | **$ -** |

CITY OF LAKELAND TENNESSEE

# DEBT SERVICE FUND

## BALANCE SHEET

### FEBRUARY 29, 2020

| | Assets | Debt Service Fund |
|---|---|---|
| 11212 | Debt Service Fund Cash Acct | $ 41 |
| 13700 | Due from Other Funds | - |
| | **Total Assets** | **$ 41** |

| | Liabilities, Reserves, and Fund Balances | |
|---|---|---|
| 21250 | Due to General Fund | $ - |
| 27100 | Fund Balance | (41) |
| | **Total Liabilities, Reserves, Fund Balances** | **$ (41)** |

CITY OF LAKELAND TENNESSEE

# DEBT SERVICE FUND

## OPERATING STATEMENT

### FEBRUARY 29, 2020

| | | Line Item Detail | | Category | |
|---|---|---|---|---|---|
| | | **FY 2020 BUDGET** | **YTD 02/29/20** | **FY 2020 BUDGET** | **YTD 02/29/20** |
| 210 R 36100 000 000 00000 000 | Interest Earned - Checking | - | 20 | | |
| 210 R 37950 000 000 00000 000 | Transfer In from General Fund | 3,536,533 | 2,576,499 | | |
| **210 Revenue Total** | | **3,536,533** | **2,576,519** | **3,536,533** | **2,576,519** |
| | | | | | |
| 210 E 49200 621 000 00000 000 | Principal - TMBF #50236 | 208,000 | - | | |
| 210 E 49200 622 000 00000 000 | Principal - TMBF #50538 | 213,000 | - | | |
| 210 E 49200 623 000 00000 000 | Principal -TLDA Beverle Rivera | 71,051 | 36,085 | | |
| 210 E 49200 624 000 00000 000 | Principal - Shelby County | 54,400 | 54,128 | | |
| 210 E 49200 625 000 00000 000 | Principal - 20M CONs, 2015 | 1,455,000 | 1,455,000 | | |
| 210 E 49200 628 000 00000 000 | Principal - 2019 CON | - | - | | |
| Total Principal | | | | 2,001,451 | 1,545,213 |
| | | | | | |
| 210 E 49400 641 000 00000 000 | Interest - 2004 TMBF #50236 | 15,486 | 7,971 | | |
| 210 E 49400 642 000 00000 000 | Interest - 2008 TMBF #50538 | 58,881 | 27,605 | | |
| 210 E 49400 643 000 00000 000 | Interest - TLDA Beverle Rivera | 27,684 | 18,496 | | |
| 210 E 49400 644 000 00000 000 | Interest - Shelby County Schoo | 1,937 | 2,209 | | |
| 210 E 49400 645 000 00000 000 | Interest - 20M CONs, Series 20 | 764,400 | 759,650 | | |
| 210 E 49400 648 000 00000 000 | Interest - 2019 CON | 328,494 | 149,833 | | |
| Total Interest | | | | 1,196,882 | 965,764 |
| | | | | | |
| 210 E 49500 691 000 00000 000 | Loan Fees - 2004 TMBF #50236 | 10,000 | 4,022 | | |
| 210 E 49500 692 000 00000 000 | Loan Fees - 2008 TMBF #50538 | 24,000 | 12,254 | | |
| 210 E 49500 693 000 00000 000 | Loan Fees - TLDA Beverle River | 3,000 | 1,171 | | |
| 210 E 49500 694 000 00000 000 | COI - BAN Series 2019 | 300,000 | 128,000 | | |
| 210 E 49500 695 000 00000 000 | Loan Fees - CON Series 2015 | 1,200 | 400 | | |
| Total Fees | | | | 338,200 | 145,848 |
| **210 Expense Total** | | **3,536,533** | **2,656,825** | **3,536,533** | **2,656,825** |

CITY OF
LAKELAND
TENNESSEE

# Financial Reports

# Sewer Fund

## February 29, 2020

# City of Lakeland, TN

## Sewer Fund

### Statement of Net Position

### February 29, 2020

| | |
|---|---|
| **ASSETS** | |
| Current assets: | |
| Cash and cash equivalents | $ 2,915,826 |
| Receivables | |
| Interest | 1,721 |
| Due from other governments | - |
| Total current assets | 2,917,547 |
| | |
| Capital assets: | |
| Capital assets, not being depreciated | 396,462 |
| Capital assets, being depreciated - net | 13,330,283 |
| Total capital assets | 13,726,745 |
| | |
| Net pension asset | - |
| Total assets | 16,644,292 |
| | |
| **DEFERRED OUTFLOWS OF RESOURCES** | |
| Deferred Outflows Related to Pensions | 32,280 |
| | |
| **LIABILITIES** | |
| Current liabilities: | |
| Accounts payable and accrued expenses | 8,498 |
| Current portion of notes payable | 565,000 |
| Total current liabilities | 573,498 |
| | |
| Noncurrent liabilities: | |
| Net pension liability | 5,982 |
| Notes payable, net of current portion | 3,901,000 |
| Total liabilities | 4,480,480 |
| | |
| **DEFERRED INFLOWS OF RESOURCES** | |
| Deferred Inflows Related to Pensions | 13,863 |
| | |
| **NET POSITION** | |
| Net investment in capital assets | 9,260,745 |
| Unrestricted | 2,921,484 |
| Total net position | $ 12,182,229 |

# City of Lakeland, Tennessee

## Sewer Fund

### Statement of Revenues, Expenses, and Changes in Net Position

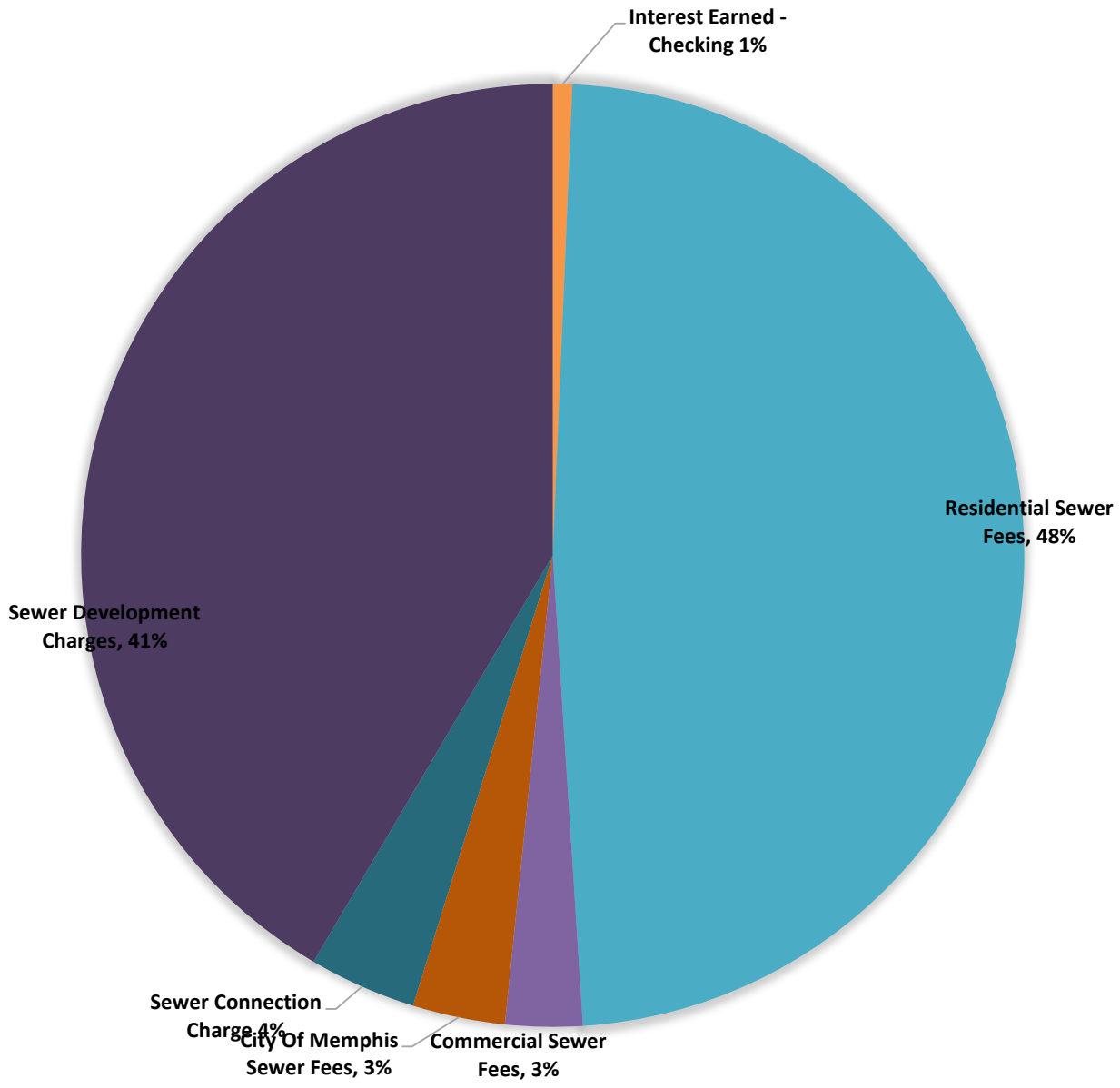
### February 29, 2020

| | Prior YTD 02/28/19 | Current YTD 02/29/20 | Plan FY 2020 |
|---|---|---|---|
| **Operating revenues:** | | | |
| Sewer service fee | $ 862,320 | $ 895,504 | $ 1,450,000 |
| Service connection fees | 40,950 | 748,087 | 534,700 |
| **Total operating revenues** | **903,270** | **1,643,591** | **1,984,700** |
| **Operating expenses:** | | | |
| Personnel expenses | (140,088) | (195,923) | (363,053) |
| General and administrative | (239,714) | (259,254) | (435,850) |
| Depreciation | (326,667) | (333,333) | (500,000) |
| **Total operating expenses** | **(706,468)** | **(788,510)** | **(1,298,903)** |
| **Operating Income (Loss)** | **196,802** | **855,081** | **685,797** |
| **Nonoperating revenues (expenses):** | | | |
| Interest income | 8,088 | 11,008 | 9,000 |
| Interest and agent Fee expense | (73,996) | (59,973) | (110,000) |
| **Total non-operating expenses** | **(65,908)** | **(48,966)** | **(101,000)** |
| **Change in net position** | 130,894 | 806,115 | 584,797 |
| **Net position - beginning of year** | 10,216,694 | 11,376,114 | 11,376,114 |
| **Net position - Feb-29** | $ 10,347,588 | $ 12,182,229 | $ 11,960,911 |

| | | | |
|---|---|---|---|
| **Capital activity:** | | | |
| Grant proceeds | $ - | $ - | $ - |
| Capital expenditures | (107,165) | (131,532) | (1,170,000) |
| **Capital income (loss):** | **$ (107,165)** | **$ (131,532)** | **$ (1,170,000)** |

# City of Lakeland, TN

## Sewer Fund Report: 02/29/2020
## Revenue Composition



# CITY OF LAKELAND, TENNESSEE
## SEWER FUND
### STATEMENT OF CASH FLOWS
### FEBRUARY 29, 2020

| | | Current YTD 02/29/20 |
|---|---|---|
| **Cash flows from operating activities:** | | |
| Receipts from customers and users | $ | 1,770,053 |
| Payments to suppliers/operating costs | | (509,750) |
| **Net cash provided by operating activities** | | 1,260,303 |
| **Cash flows from noncapital financing activities:** | | |
| Repayment of advance from other funds | | - |
| **Cash flows from capital and related financing activities:** | | |
| Grant proceeds | | - |
| Principal payments on capital debt | | - |
| Acquisition and construction of capital assets | | (131,532) |
| Interest paid on capital debt | | (59,973) |
| **Net cash used by capital and related financing activities** | | (191,505) |
| **Cash flows from investing activities:** | | |
| Interest income received | | 11,008 |
| Net increase (decrease) in cash and cash equivalents | | 1,079,805 |
| Cash and cash equivalents - beginning of year | | 1,836,021 |
| Cash and cash equivalents - Feb-29 | $ | 2,915,826 |

# City of Lakeland, TN

## Sewer Fund

### Balance Sheet

### February 29, 2020

**Assets**

| | | | |
|---|---|---|---|
| 11212 | Sewer Fund Checking Acct | $ | 1,932,171 |
| 12122 | Money Market - First Citizens Bank | | 426,562 |
| 12126 | CD - First Citizens Bank | | 115,354 |
| 12129 | CD - First Citizens Bank | | 441,740 |
| 13600 | Accumulated Depreciation | | (6,789,770) |
| 13900 | Interest Receivable | | 1,721 |
| 16100 | Land | | 75,360 |
| 17600 | Prepaid Loan Cost TML Bond | | 77,000 |
| 17620 | Accumulated Amortization Prepaid Loan | | (77,000) |
| 18249 | Sewer Improvements | | 2,152,375 |
| 18250 | Subdivision Additions | | 7,153,257 |
| 18251 | Vehicle | | 75,687 |
| 18252 | Equipment | | 321,437 |
| 18253 | Construction in Progress | | 321,102 |
| 18254 | Tank/Pump Truck | | 119,830 |
| 18255 | Wastewater Treatment Plant | | 10,499,269 |
| 19010 | Def Outflows - Actuarial Exper | | 24,816 |
| 19020 | Def Outflows - Contr after msm | | 4,242 |
| 19023 | Def Outflows - Chg in Assumpti | | 3,222 |
| | **Total Assets** | **$** | **16,878,374** |

**Liabilities, Reserves, and Fund Balances**

| | | | |
|---|---|---|---|
| 21224 | Accrued Payroll & Vacation | $ | (8,494) |
| 21299 | Employee Phone Payable | | (4) |
| 23221 | Note Payable - TML Bond Fund - WWTP | | (4,466,000) |
| 23800 | Net Pension Liability | | (5,982) |
| 23900 | Deferred Inflows - Investments | | 5,751 |
| 23901 | Def Inflows - Actuarial Experi | | (19,614) |
| 27100 | Fund Balance - Unappropriated | | (12,384,030) |
| | **Total Liabilities, Reserves, Fund Balances** | **$** | **(16,878,374)** |

# CITY OF LAKELAND
## SEWER FUND - OPERATING STATEMENT
### FEBRUARY 29, 2020

| | | Line Item Detail | | Category | |
|---|---|---|---|---|---|
| | | FY 2020 BUDGET | YTD 02/29/20 | FY 2020 BUDGET | YTD 02/29/20 |
| 412 R 36100 000 000 00000 000 | Interest Earned - Checking | 9,000.00 | 11,007.62 | | |
| Total Interest | | | | 9,000.00 | 11,007.62 |
| 412 R 37230 000 000 00000 000 | Residential Sewer Fees | 1,300,000.00 | 799,426.69 | | |
| 412 R 37231 000 000 00000 000 | Commercial Sewer Fees | 68,000.00 | 43,664.54 | | |
| 412 R 37232 000 000 00000 000 | City Of Memphis Sewer Fees | 82,000.00 | 52,412.71 | | |
| Total Sewer Service Fees | | | | 1,450,000.00 | 895,503.94 |
| 412 R 37233 000 000 00000 000 | Sewer Connection Charge | 94,500.00 | 60,900.00 | | |
| 412 R 37298 000 000 00000 000 | Sewer Development Charges | 440,200.00 | 687,187.00 | | |
| Total Sewer Charges | | | | 534,700.00 | 748,087.00 |
| **412 Revenue Total** | | **1,993,700.00** | **1,654,598.56** | **1,993,700.00** | **1,654,598.56** |
| 412 E 43250 111 000 00000 000 | SEW - Salaries - Permanent | 91,507.00 | 57,292.67 | | |
| 412 E 43250 121 000 00000 000 | SEW - Regular Employee | 137,253.00 | 75,139.22 | | |
| 412 E 43250 122 000 00000 000 | SEW - Temporary Wages | 16,000.00 | 7,631.05 | | |
| 412 E 43250 123 000 00000 000 | SEW - Overtime Waaes | 1,231.00 | 585.07 | | |
| 412 E 43250 132 000 00000 000 | SEW - Bonus Pay | 2,288.00 | - | | |
| 412 E 43250 141 000 00000 000 | SEW - FICA (Employer's Share) | 17,500.00 | 10,380.22 | | |
| 412 E 43250 142 000 00000 000 | SEW - Insurance | 71,901.00 | 29,870.17 | | |
| 412 E 43250 143 000 00000 000 | SEW - Retirement | 10,471.00 | 6,438.53 | | |
| 412 E 43250 144 000 00000 000 | SEW - HSA Retirement | - | 2,820.15 | | |
| 412 E 43250 146 000 00000 000 | SEW - Workmen's | 10,402.00 | 4,685.00 | | |
| 412 E 43250 148 000 00000 000 | SEW - Education/Training | 2,500.00 | 150.00 | | |
| 412 E 43250 149 000 00000 000 | SEW - Uniforms | 2,000.00 | 931.09 | | |
| Total Personnel Expenses | | | | 363,053.00 | 195,923.17 |
| 412 E 43250 220 000 00000 000 | SEW - Printing | 500.00 | - | | |
| 412 E 43250 230 000 00000 000 | SEW - Publicity/Dues | 2,000.00 | 1,548.00 | | |
| 412 E 43250 232 000 00000 000 | SEW - Environmental Protection | 5,000.00 | 4,940.00 | | |
| 412 E 43250 241 000 00000 000 | SEW - Electric | 115,000.00 | 81,569.96 | | |
| 412 E 43250 242 000 00000 000 | SEW - Water | 150.00 | - | | |
| 412 E 43250 244 000 00000 000 | SEW - Gas/Propane | 800.00 | 748.74 | | |
| 412 E 43250 245 000 00000 000 | SEW - Telephone | 15,000.00 | 7,492.17 | | |
| 412 E 43250 251 000 00000 000 | SEW - MLGW Collection Fee | 27,000.00 | 17,414.20 | | |
| 412 E 43250 252 000 00000 000 | SEW - Legal Services | 2,000.00 | - | | |
| 412 E 43250 253 000 00000 000 | SEW - Accounting & Auditing | 8,000.00 | 8,000.00 | | |
| 412 E 43250 254 000 00000 000 | SEW - Arch/Eng/Landscaping | 10,000.00 | 6,153.48 | | |
| 412 E 43250 259 000 00000 000 | SEW - Other Professional | 50,000.00 | 20,498.64 | | |
| 412 E 43250 261 000 00000 000 | SEW - Repair & Maintenance | 4,000.00 | 1,376.19 | | |
| 412 E 43250 266 000 00000 000 | SEW - Repair & Maintenance | 2,000.00 | 217.50 | | |
| 412 E 43250 280 000 00000 000 | SEW - Travel | 2,500.00 | - | | |
| 412 E 43250 287 000 00000 000 | SEW - Meals & Entertainment | 700.00 | - | | |
| 412 E 43250 290 000 00000 000 | SEW - Contracted Service | 55,000.00 | 11,317.95 | | |
| 412 E 43250 310 000 00000 000 | SEW - Office Supplies & | 3,000.00 | 1,409.66 | | |
| 412 E 43250 322 000 00000 000 | SEW - Chemical, Laboratory, | 15,000.00 | 10,827.05 | | |
| 412 E 43250 331 000 00000 000 | SEW - Gas, Oil, Diesel | 10,000.00 | 4,686.97 | | |
| 412 E 43250 333 000 00000 000 | SEW - Other Equipment Parts | 50,000.00 | 45,565.80 | | |
| 412 E 43250 341 000 00000 000 | SEW - Tools | 2,000.00 | 76.39 | | |
| 412 E 43250 452 000 00000 000 | SEW - Gravel & Sand | 5,000.00 | - | | |
| 412 E 43250 454 000 00000 000 | SEW - Sewer Line Materials | 3,000.00 | 270.39 | | |
| 412 E 43250 511 000 00000 000 | SEW - Insurance On Buildings | 35,000.00 | 29,527.00 | | |
| 412 E 43250 513 000 00000 000 | SEW - Liability | 6,200.00 | 5,613.41 | | |
| 412 E 43250 515 000 00000 000 | SEW - Professional Liability | 2,000.00 | - | | |

# CITY OF LAKELAND
## SEWER FUND - OPERATING STATEMENT
### FEBRUARY 29, 2020

| | | Line Item Detail | | Category | |
|---|---|---|---|---|---|
| | | FY 2020 BUDGET | YTD 02/29/20 | FY 2020 BUDGET | YTD 02/29/20 |
| 412 E 43250 533 000 00000 000 | SEW - Machinery & Equipment Rental | 5,000.00 | - | | |
| Total Administrative Expenses | | | | 435,850.00 | 259,253.50 |
| 412 E 43250 611 000 00000 000 | SEW - Interest On Long Term | 72,000.00 | 41,776.73 | | |
| 412 E 43250 614 000 00000 000 | SEW - Fees (Tml Bond | 38,000.00 | 18,196.61 | | |
| Total Interest and Fees | | | | 110,000.00 | 59,973.34 |
| 412 E 43250 950 000 00000 000 | SEW - Depreciation Expense | 500,000.00 | - | | |
| Total Depreciation Expense | | | | 500,000.00 | - |
| 412 E 43250 953 000 00000 000 | SEW - Improvements Other | 185,000.00 | 16,831.01 | | |
| 412 E 43250 954 000 00000 000 | SEW - Light Equipment | 115,000.00 | 41,665.95 | | |
| 412 E 43250 957 000 00000 000 | SEW - Oliver Creek Interceptor | 400,000.00 | 108.75 | | |
| 412 E 43250 957 410 00000 000 | Clear Creek Interceptor | 470,000.00 | 72,926.18 | | |
| Total Capital Expense | | | | 1,170,000.00 | 131,531.89 |
| 412 Expense Total | | **2,578,903.00** | **646,681.90** | **2,578,903.00** | **646,681.90** |

CITY OF
LAKELAND
TENNESSEE

# Financial Reports

# Storm Water Fund

# February 29, 2020

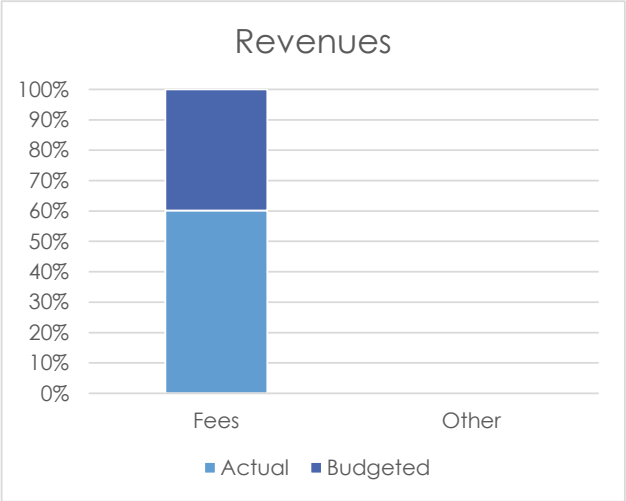
# STORM WATER FUND

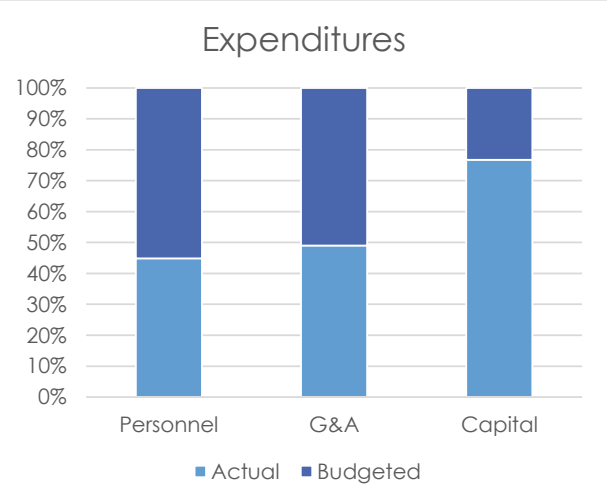
## STATEMENT OF REVENUES AND EXPENDITURES

### FEBRUARY 29, 2020

| | Prior YTD 02/28/19 | Current YTD 02/29/20 | Budget FY 2020 |
|---|---|---|---|
| **REVENUES:** | | | |
| Storm Water Fees | $ 109,797 | $ 111,283 | $ 185,000 |
| Other | 3,000 | - | - |
| **Total revenues** | **112,797** | **111,283** | **185,000** |
| **EXPENDITURES:** | | | |
| Personnel expenses | (19,687) | (18,329) | (40,847) |
| General and administrative | (13,231) | (16,929) | (34,510) |
| Capital | (170,158) | (84,124) | (109,643) |
| **Total expenditures** | **(203,075)** | **(119,382)** | **(185,000)** |
| **Net change in fund balance** | **(90,279)** | **(8,099)** | **-** |
| Fund balance - beginning of year | 214,602 | 144,138 * | 144,138 * |
| Fund balance - Feb 29 | **$ 124,323** | **$ 136,039** | **$ 144,138** |

* Unaudited



# STORM WATER FUND

## BALANCE SHEET

### FEBRUARY 29, 2020

| Assets | | Storm Water Fund |
|---|---|---|
| Storm Water Fund Cash Acct | $ | 136,039 |
| **Total Assets** | **$** | **136,039** |

| Liabilities, Reserves, and Fund Balances | | |
|---|---|---|
| Fund Balance - Unappropriated | $ | (136,039) |
| **Total Liabilities, Reserves, Fund Balances** | **$** | **(136,039)** |

# CITY OF LAKELAND
# STORM WATER FUND - OPERATING STATEMENT
## FEBRUARY 29, 2020

| | | Line Item Detail | | Category | |
|---|---|---|---|---|---|
| | | **FY 2020 BUDGET** | **YTD 02/29/20** | **FY 2020 BUDGET** | **YTD 02/29/20** |
| 416 R 37000 000 000 00000 000 | Residential STW Fees | 185,000.00 | 111,282.89 | | |
| 416 R 37002 000 000 00000 000 | Stormwater Fines | - | - | | |
| **416 Revenue Total** | | **185,000.00** | **111,282.89** | **185,000.00** | **111,282.89** |
| 416 E 46000 121 000 00000 000 | STW - Regular Employee Wages | 25,661.00 | 13,624.38 | | |
| 416 E 46000 123 000 00000 000 | STW - Overtime Wages | 272.00 | 272.98 | | |
| 416 E 46000 132 000 00000 000 | STW - Bonus Pay | 257.00 | - | | |
| 416 E 46000 141 000 00000 000 | STW - FICA (Employer's Share) | 1,963.00 | 1,046.89 | | |
| 416 E 46000 142 000 00000 000 | STW - Insurance | 9,776.00 | 1,682.57 | | |
| 416 E 46000 143 000 00000 000 | STW - Retirement | 1,081.00 | 635.82 | | |
| 416 E 46000 144 000 00000 000 | STW - HSA Retirement | - | - | | |
| 416 E 46000 146 000 00000 000 | STW - Work Comp | 1,137.00 | 566.00 | | |
| 416 E 46000 148 000 00000 000 | STW - Education/Training | 500.00 | 500.00 | | |
| 416 E 46000 149 000 00000 000 | STW - Uniforms | 200.00 | - | | |
| Total Personnel Expenses | | | | **40,847.00** | **18,328.64** |
| 416 E 46000 220 000 00000 000 | STW - Printing | 3,000.00 | - | | |
| 416 E 46000 230 000 00000 000 | STW - Publicity/Dues | 700.00 | 700.00 | | |
| 416 E 46000 232 000 00000 000 | STW - Environmental Protection | 3,460.00 | 3,460.00 | | |
| 416 E 46000 251 000 00000 000 | STW - MLGW Collection Fee | 3,700.00 | 2,239.13 | | |
| 416 E 46000 259 000 00000 000 | STW - Other Professional Services | 10,000.00 | 5,022.64 | | |
| 416 E 46000 280 000 00000 000 | STW - Travel | 200.00 | 200.00 | | |
| 416 E 46000 287 000 00000 000 | STW - Meals & Entertainment | 100.00 | 8.48 | | |
| 416 E 46000 290 000 00000 000 | STW - Contracted Service | 5,000.00 | 4,546.26 | | |
| 416 E 46000 299 000 00000 000 | STW - Contingency | 1,000.00 | - | | |
| 416 E 46000 300 000 00000 000 | STW - Office Supplies | 100.00 | - | | |
| 416 E 46000 331 000 00000 000 | STW - Gas, Oil, Diesel | 1,500.00 | 664.96 | | |
| 416 E 46000 341 000 00000 000 | STW - Tools | 250.00 | 87.79 | | |
| 416 E 46000 454 000 00000 000 | STW - Sewer Line Materials | 5,500.00 | - | | |
| Total G&A Expenses | | - | - | **34,510.00** | **16,929.26** |
| | | - | - | | |
| 416 E 46000 900 000 00000 000 | STW - Capital Projects | 109,643.00 | 84,123.75 | | |
| Total Capital Projects Expense | | - | - | **109,643.00** | **84,123.75** |
| **416 Expense Total** | | **185,000.00** | **119,381.65** | **185,000.00** | **119,381.65** |

CITY OF
LAKELAND
TENNESSEE

# Financial Reports

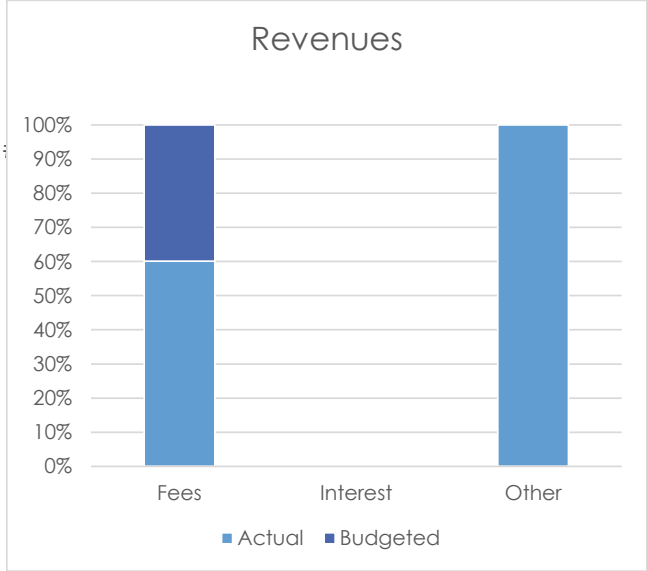
# Solid Waste Fund

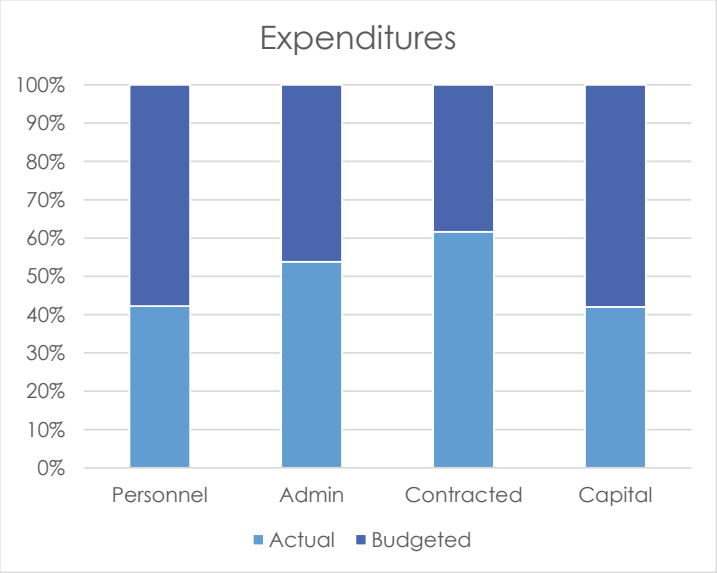
# February 29, 2020

# SOLID WASTE FUND
## STATEMENT OF REVENUES AND EXPENDITURES
### FEBRUARY 29, 2020

| | Prior YTD 02/28/19 | Current YTD 02/29/20 | Budget FY 2020 |
|---|---|---|---|
| **REVENUES:** | | | |
| Solid waste collection fees | $ 731,301 | $ 740,537 | $ 1,231,560 |
| Interest income | - | - | - |
| Other | 1,245 | 650 | - |
| **Total revenues** | **732,546** | **741,187** | **1,231,560** |
| **EXPENDITURES:** | | | |
| Personnel expenditures | (41,030) | (81,366) | (192,571) |
| General and administrative | (28,729) | (48,624) | (90,400) |
| Contracted services | (663,032) | (640,294) | (1,038,456) |
| Capital | - | (203,790) | (485,000) |
| **Total expenditures** | **(732,791)** | **(974,074)** | **(1,806,427)** |
| **Net change in fund balance** | **(245)** | **(232,887)** | **(574,867)** |
| Fund balance - beginning of year | 936,908 | 1,031,180 * | 1,031,180 * |
| Fund balance - Feb 29 | **$ 936,663** | **$ 798,294** | **$ 456,313** |

* Unaudited



# SOLID WASTE FUND
## BALANCE SHEET
### FEBRUARY 29, 2020

| Assets | | |
|---|---|---|
| Solid Waste Fund Cash Acct | $ | 798,322 |
| **Total Assets** | **$** | **798,322** |

| Liabilities, Reserves, and Fund Balances | | |
|---|---|---|
| Accounts Payable | $ | - |
| Accrued Liabilities | | (29) |
| Fund Balance | | (798,294) |
| **Total Liabilities, Reserves, Fund Balances** | **$** | **(798,322)** |

# CITY OF LAKELAND
# SOLID WASTE - OPERATING STATEMENT
## FYTD AS OF FEBRUARY 29, 2020

| | | Line Item Detail | | Category | |
|---|---|---|---|---|---|
| | | **FY 2020 BUDGET** | **YTD 02/29/20** | **FY 2020 BUDGET** | **YTD 02/29/20** |
| 424 R 34429 000 000 00000 000 | Recycle Rebate/Scrap Metals | - | - | | |
| 424 R 34430 000 000 00000 000 | Solid Waste Fees | 1,230,060.00 | 740,537.09 | | |
| 424 R 34432 000 000 00000 000 | Bulk Waste Pickup Fees | 1,500.00 | 625.00 | | |
| 424 R 36900 000 000 00000 000 | Misc. Income | - | 25.00 | | |
| **424 Revenue Total** | | **1,231,560.00** | **741,187.09** | **1,231,560.00** | **741,187.09** |
| | | | | | |
| 424 E 43260 111 000 00000 000 | SDW - Salaries | 28,719.00 | 16,593.32 | | |
| 424 E 43260 121 000 00000 000 | SDW - Regular Employee Wages | 70,238.00 | 41,556.92 | | |
| 424 E 43260 122 000 00000 000 | SDW - Temporary Employee Wages | 49,920.00 | - | | |
| 424 E 43260 123 000 00000 000 | SDW - Overtime Wages | 1,392.00 | 150.48 | | |
| 424 E 43260 132 000 00000 000 | SDW - Bonus Pay | 990.00 | - | | |
| 424 E 43260 141 000 00000 000 | SDW - FICA (Employer's Share) | 7,570.00 | 4,360.14 | | |
| 424 E 43260 142 000 00000 000 | SDW - Insurance | 23,600.00 | 13,140.98 | | |
| 424 E 43260 143 000 00000 000 | SDW - Retirement | 4,647.00 | 2,865.17 | | |
| 424 E 43260 144 000 00000 000 | SDW - HSA Retirement | - | 662.75 | | |
| 424 E 43260 146 000 00000 000 | SDW - Work Comp | 4,445.00 | 1,529.00 | | |
| 424 E 43260 148 000 00000 000 | SDW - Education/Training | 650.00 | 350.00 | | |
| 424 E 43260 149 000 00000 000 | SDW - Uniforms | 400.00 | 157.37 | | |
| Total Personnel Expenditures | | | | **192,571.00** | **81,366.13** |
| | | | | | |
| 424 E 43260 210 000 00000 000 | SDW - Postage | 2,500.00 | - | | |
| 424 E 43260 220 000 00000 000 | SDW - Printing | 3,000.00 | 2,476.86 | | |
| 424 E 43260 245 000 00000 000 | SDW - Telephone/Internet | 500.00 | 272.00 | | |
| 424 E 43260 251 000 00000 000 | SDW - MLGW Collection Fee | 25,000.00 | 14,966.45 | | |
| 424 E 43260 259 000 00000 000 | SDW - Other Professional Servi | 25,000.00 | 12,292.90 | | |
| 424 E 43260 261 000 00000 000 | SDW - Repair & Maintenance Veh | 2,500.00 | 2,636.98 | | |
| 424 E 43260 280 000 00000 000 | SDW - Travel | 500.00 | - | | |
| 424 E 43260 287 000 00000 000 | SDW - Meals & Entertainment | 400.00 | 18.80 | | |
| 424 E 43260 295 000 00000 000 | SDW - Litter Control | 20,000.00 | 12,250.40 | | |
| 424 E 43260 299 000 00000 000 | SDW - Contingency | 1,000.00 | - | | |
| 424 E 43260 331 000 00000 000 | SDW - Gas, Oil, Diesel | 10,000.00 | 3,709.50 | | |
| Total G&A Expenditures | | | | **90,400.00** | **48,623.89** |
| | | | | | |
| 424 E 43260 289 000 00000 000 | SDW - Other Contracted Service | 225,000.00 | 159,499.17 | | |
| 424 E 43260 290 000 00000 000 | SDW - Contracted Service | 813,456.00 | 480,794.61 | | |
| Total Contracted Services | | | | **1,038,456.00** | **640,293.78** |
| | | | | | |
| 424 E 43260 941 000 00000 000 | Capital Outlay-Equipment | 220,000.00 | 203,790.00 | | |
| 424 E 43260 944 000 00000 000 | SDW - Capital Outlay - Vehicle | 165,000.00 | - | | |
| 424 E 52115 920 000 00000 000 | Building Improvements | 100,000.00 | - | | |
| Total Capital Expenditures | | | | | |
| | | | | **485,000.00** | **203,790.00** |
| **424 Expense Total** | | **1,321,427.00** | **770,283.80** | **1,806,427.00** | **974,073.80** |