



FINANCIAL REPORTS

GENERAL FUND

APRIL 30, 2020



CITY OF LAKELAND, TN

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GENERAL FUND

APRIL 30, 2020

	Prior YTD 04/30/19	Current YTD 04/30/20	Budget FY 2020	% Earned/Used Year-to-Date
REVENUES				
Property Taxes	\$ 4,442,308	\$ 4,362,839	\$ 4,487,411	97.22%
Local Taxes	1,015,605	1,142,028	1,487,100	76.80%
Licenses and permits	120,147	351,982	445,765	78.96%
Federal, State, and Local Grants	221,406	68,309	2,502,000	2.73%
State Shared Revenue	1,010,047	1,099,023	1,486,788	73.92%
Charges for services	174,517	228,128	417,000	54.71%
Other	400,710	34,796	38,200	91.09%
Total Revenues	7,384,740	7,287,106	10,864,264	67.07%
EXPENDITURES				
Current				
General government	(965,392)	(1,095,256)	(1,503,226)	72.86%
Capital Projects	(302,920)	(293,982)	(4,048,000)	7.26%
Community Development	(570,896)	(502,086)	(728,982)	68.87%
Public Works	(288,805)	(368,261)	(570,356)	64.57%
Parks and Recreation	(397,342)	(382,106)	(605,393)	63.12%
Total Expenditures	(2,525,354)	(2,641,690)	(7,455,957)	35.43%
Excess (deficiency) of revenues over (under) expenditures	4,859,386	4,645,416	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)	(46,457,876)	(44,575,830)	
Total Other Financing Sources	(3,414,104)	(2,257,876)	(375,830)	
Net Change in Fund Balance	\$ 1,445,282	\$ 2,387,540	\$ 3,032,477	
Allocation of Net Change in Fund Balance:				
Committed Fund Balance		\$ 214,523		
Restricted Fund Balance		172,405		
Assigned Fund Balance		(82,066)		
Unassigned Fund Balance		2,082,678		
Net Change in Fund Balance		\$ 2,387,540		

CITY OF LAKELAND, TN

BALANCE SHEET

GENERAL FUND

APRIL 30, 2020

Assets

Checking Account	\$	11,689,858
Certificates of Deposit		745,545
Receivables		
Accounts		26,444
Property Taxes		4,531,931
Prepaid Insurance		89,320
Prepaid Other		69,998
Allowance for Uncollected Taxes		(47,660)
Total Assets	\$	17,105,435

Liabilities

Accounts Payable	\$	-
Deferred Revenue		(6,445)
Deferred Revenue - Taxes		(4,455,088)
Deferred Revenue - Restitution		(19,999)
Accrued liabilities		(23,300)
Refundable deposits		(110,200)
Reserve for Doubtful Accounts		47,660
Fund Balance - Committed		(1,302,133)
Fund Balance - Restricted		(172,405)
Fund Balance - Assigned		(132,769)
Fund Balance - Unassigned		(10,930,757)
Total Liabilities	\$	(17,105,435)

CITY OF LAKELAND, TN

TAX REVENUE 2019-2020

GENERAL FUND: TAX REVENUES	Actual 2018	Actual 2019	Prior YTD 4/30/2019	Current YTD 4/30/2020	BUDGET 2020
Real Property Taxes (Current)	\$ 1,558,670	\$ 1,579,527	\$ 1,563,576	\$ 1,512,893	\$ 1,552,192
Personal Property Taxes (Current)	19,049	18,847	18,040	17,370	18,195
Property Tax - Schools	527,636	538,370	532,367	526,825	541,305
Utility Tax (TPSC)	7,747	8,129	8,129	9,474	7,832
School Property Tax Reserves	351,758	358,914	354,912	350,935	360,581
Delinquent Property Tax	12,223	8,609	7,358	8,641	12,629
Property Tax Penalty & Interes	9,772	9,184	5,913	5,713	10,615
Special Property Tax - School	1,934,667	1,974,024	1,952,014	1,930,988	1,984,062
PROPERTY TAXES: SUBTOTAL	4,421,521	4,495,602	4,442,308	4,362,839	4,487,411
LOCAL TAXES					
Local Option Sales Tax	772,360	686,278	545,706	635,483	775,000
Local Sales Tax - Schools	339,323	301,582	239,816	279,364	340,000
Wholesaler Beer Taxes	82,276	81,086	64,095	63,536	80,000
Wholesale Liquor Tax	2,177	2,163	1,786	2,072	2,100
Business Taxes	98,175	86,942	30,540	34,089	85,000
Telecom Sales City	5,443	3,919	2,960	3,051	2,700
Cable Franchise (5%)	148,500	110,028	82,532	82,350	151,300
Room Occupancy Tax	47,745	62,476	48,171	42,083	51,000
LOCAL TAXES: SUBTOTAL	1,495,999	1,334,474	1,015,605	1,142,028	1,487,100
TAXES: TOTAL	\$ 5,917,520	\$ 5,830,076	\$ 5,457,913	\$ 5,504,867	\$ 5,974,511

CITY OF LAKELAND
GENERAL FUND - OPERATING STATEMENT
APRIL 30, 2020

		Line Item Detail		Category	
		FY 2020 BUDGET	YTD 04/30/20	FY 2020 BUDGET	YTD 04/30/20
110 R 31111 000 000 00000 000	Real Property Taxes (Current)	1,552,192.00	1,512,893.00		
110 R 31112 000 000 00000 000	Personal Property Taxes (Curre	18,195.00	17,369.86		
110 R 31113 000 000 00000 000	Property Tax - Schools	541,305.00	526,825.22		
110 R 31114 000 000 00000 000	Utility Tax (TPSC)	7,832.00	9,473.91		
110 R 31115 000 000 00000 000	School Property Tax Reserves	360,581.00	350,935.21		
110 R 31116 000 000 00000 000	Delinquent Property Tax	12,629.00	8,640.87		
110 R 31117 000 000 00000 000	Property Tax Penalty & Interes	10,615.00	5,712.78		
110 R 31118 000 000 00000 000	Special Property Tax - School	1,984,062.00	1,930,988.45		
	Total Property Taxes			4,487,411.00	4,362,839.30
110 R 31600 000 000 00000 000	Local Option Sales Tax	775,000.00	635,483.14		
110 R 31610 000 000 00000 000	Local Sales Tax - Schools	340,000.00	279,363.71		
110 R 31700 000 000 00000 000	Wholesaler Beer Taxes	80,000.00	63,535.51		
110 R 31720 000 000 00000 000	Wholesale Liquor Tax	2,100.00	2,071.70		
110 R 31800 000 000 00000 000	Business Taxes	85,000.00	34,089.38		
110 R 31801 000 000 00000 000	Telecom Sales City	2,700.00	3,050.83		
110 R 31912 000 000 00000 000	Cable Franchise (5%)	151,300.00	82,350.45		
110 R 31920 000 000 00000 000	Room Occupancy Tax	51,000.00	42,083.30		
	Total Local Taxes			1,487,100.00	1,142,028.02
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	3,750.00		
110 R 32610 000 000 00000 000	Building Permit Fee	52,500.00	92,301.53		
110 R 32611 000 000 00000 000	Insp/Engineer Review Fees	134,000.00	85,867.00		
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	2,376.00		
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	9,730.00		
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	8,951.00		
110 R 32692 000 000 00000 000	GIS Mapping Fees	22,500.00	21,727.50		
110 R 32700 000 000 00000 000	Fence Permit	1,300.00	570.00		
110 R 32701 000 000 00000 000	Sign Permit	1,600.00	1,670.00		
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	2,900.00		
110 R 32706 000 000 00000 000	Misc Permits	4,800.00	680.00		
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	3,700.00		
	Total Licenses and Permits			445,765.00	351,982.14
110 R 33320 000 000 00000 000	TVA Pymt in Lieu of Taxes	300,682.00	318,120.49		
110 R 33510 000 000 00000 000	State Sales Tax	1,081,410.00	758,628.54		
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	5,822.59		
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	16,451.61		
	Total State Shared Revenue			1,486,788.00	1,099,023.23
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 04/30/20	FY 2020 BUDGET	YTD 04/30/20
110 R 34739 000 000 00000 000	Club House Rental Fee	39,000.00	16,957.00		
110 R 34740 000 000 00000 000	Parks & Rec Rental Fee	2,000.00	700.00		
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	79,232.50		
110 R 34743 000 000 00000 000	Youth Baseball Fees	10,000.00	1,041.00		
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	2,287.00		
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	2,693.00		
Total Charges For Services				417,000.00	228,127.68
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	319.00		
110 R 33710 000 000 00000 000	Shelby County Grant Revenue	50,000.00	-		
Total Grant Revenue				2,502,000.00	68,309.46
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	5,019.77		
110 R 36101 000 000 00000 000	Interest From CDs	19,000.00	15,383.81		
110 R 36102 000 000 00000 000	Interest - LSS Restricted	-	404.91		
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	969.28		
110 R 36901 000 000 00000 000	Donations/Lakeland Activities	1,500.00	2,320.00		
110 R 36904 000 000 00000 000	Senior Citizens Donations	5,000.00	3,200.00		
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	44,234,796.27
110 Revenue Total		55,064,264.00	51,487,106.10	55,064,264.00	51,487,106.10
110 E 41000 111 000 00000 000	GOV - Salary	112,200.00	94,853.75		
110 E 41000 121 000 00000 000	GOV - Regular Employee Wages	42,581.00	32,735.69		
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	10,996.58		
110 E 41000 142 000 00000 000	GOV - Insurance	26,150.00	25,069.55		
110 E 41000 143 000 00000 000	GOV - Retirement	5,935.00	5,068.19		
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	5,107.32		
110 E 41000 220 000 00000 000	GOV - Printing	10,000.00	4,347.17		
110 E 41000 230 000 00000 000	GOV - Publicity/Dues	10,000.00	9,240.15		
110 E 41000 241 000 00000 000	GOV - Electric	15,150.00	9,163.12		
110 E 41000 242 000 00000 000	GOV - Water	1,000.00	337.00		
110 E 41000 244 000 00000 000	GOV - Gas/Propane	2,750.00	1,762.93		
110 E 41000 245 000 00000 000	GOV - Telephone	15,000.00	6,689.24		
110 E 41000 251 000 00000 000	GOV - Trustee Collection Fees	40,700.00	40,501.22		
110 E 41000 252 000 00000 000	GOV - Legal Services	100,000.00	76,786.02		

		Line Item Detail		Category	
		FY 2020 BUDGET	YTD 04/30/20	FY 2020 BUDGET	YTD 04/30/20
110 E 41000 252 000 00000 600	GOV - Legal Services - Bonds	15,000.00	2,745.00		
110 E 41000 252 000 00000 800	GOV Legal Services - COVID-19	-	9,367.50		
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	24,932.38		
110 E 41000 256 000 00000 000	GOV - Consultant Services	-	-		
110 E 41000 257 000 00000 000	GOV - Property Tax Commission	88,610.00	79,263.98		
110 E 41000 259 000 00000 000	GOV - Other Professional Servi	10,300.00	9,230.30		
110 E 41000 261 000 00000 000	GOV - Repair & Maintenance Veh	1,750.00	88.37		
110 E 41000 266 000 00000 000	GOV - Repair & Maintenance Bui	35,000.00	28,914.07		
110 E 41000 267 000 00000 000	GOV - Repair & Maintenance Plu	3,000.00	2,672.65		
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	2,155.07		
110 E 41000 290 000 00000 000	GOV - Contracted Service	105,000.00	51,956.83		
110 E 41000 291 000 00000 000	GOV - Ambulance Service	277,000.00	166,894.88		
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	373.72		
110 E 41000 310 000 00000 000	GOV - Office Supplies & Materi	10,000.00	9,047.47		
110 E 41000 320 000 00000 000	GOV - Operating Supplies	3,500.00	2,323.88		
110 E 41000 321 000 00000 000	GOV - Bank Charges	700.00	343.43		
110 E 41000 331 000 00000 000	GOV - Gas, Oil, Diesel	1,000.00	601.41		
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	8,029.82		
Total General Government Expense				1,159,495.00	845,677.94
110 E 41210 111 000 00000 000	CRT - Salary	4,500.00	2,500.00		
110 E 41210 121 000 00000 000	CRT - Regular Employee Wages	3,643.00	3,006.56		
110 E 41210 123 000 00000 000	CRT - Overtime Wages	26.00	2.75		
110 E 41210 141 000 00000 000	CRT - FICA (Employer's Share)	623.00	367.06		
110 E 41210 142 000 00000 000	CRT - Insurance	3,210.00	1,376.00		
110 E 41210 143 000 00000 000	CRT - Retirement	200.00	153.92		
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	149.48		
110 E 41210 255 000 00000 000	CRT - Data Processing	-	50.00		
Total Municipal Court Expense				12,710.00	7,634.77
110 E 41330 111 000 00000 000	BOC - Salary	25,200.00	21,000.00		
110 E 41330 141 000 00000 000	BOC - FICA (Employer's Share)	1,928.00	1,606.50		
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	22,628.50
110 E 41500 111 000 00000 000	FIN - Salary	78,540.00	56,046.07		
110 E 41500 121 000 00000 000	FIN - Regular Employee Wages	120,280.00	100,713.31		
110 E 41500 123 000 00000 000	FIN - Overtime Wages	850.00	438.70		
110 E 41500 141 000 00000 000	FIN - FICA (Employer's Share)	15,210.00	11,019.13		
110 E 41500 142 000 00000 000	FIN - Insurance	61,896.00	38,992.45		
110 E 41500 143 000 00000 000	FIN - Retirement	9,941.00	7,499.11		
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	670.00		
110 E 41500 280 000 00000 000	FIN - Travel	4,500.00	840.74		
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	219,314.48

		Line Item Detail		Category	
		FY 2020 BUDGET	YTD 04/30/20	FY 2020 BUDGET	YTD 04/30/20
110 E 41670 111 000 00000 000	ENG - Salary	29,589.00	28,722.26		
110 E 41670 121 000 00000 000	ENG - Regular Employee Wages	17,341.00	15,366.24		
110 E 41670 122 000 00000 000	ENG - Temporary Employee Wages	15,456.00	12,645.82		
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	4,292.86		
110 E 41670 142 000 00000 000	ENG - Insurance	7,351.00	5,503.39		
110 E 41670 143 000 00000 000	ENG - Retirement	3,119.00	2,307.45		
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	1,700.00		
110 E 41670 230 000 00000 000	ENG - Publicity/Dues	1,000.00	496.25		
110 E 41670 245 000 00000 000	ENG - Telephone	1,440.00	660.00		
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	956.00		
110 E 41670 280 000 00000 000	ENG - Travel	2,500.00	1,305.37		
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	152.71		
Total Engineering Expense				108,186.00	80,707.84
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	40,640.61		
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	97,459.17		
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	157,747.17
110 E 41672 121 000 00000 000	INS - Regular Employee Wages	76,982.00	53,327.01		
110 E 41672 123 000 00000 000	INS - Overtime Wages	1,000.00	839.79		
110 E 41672 141 000 00000 000	INS - FICA (Employer's Share)	5,889.00	4,081.55		
110 E 41672 142 000 00000 000	INS - Insurance	26,620.00	6,348.32		
110 E 41672 143 000 00000 000	INS - Retirement	3,849.00	2,407.44		
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	575.00		
110 E 41672 245 000 00000 000	INS - Telephone	2,000.00	1,513.02		
110 E 41672 261 000 00000 000	INS - Repair & Maintenance Mot	5,000.00	3,008.47		
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	2,200.66		
110 E 41672 341 000 00000 000	INS - Tools	1,000.00	232.14		
Total Inspection Expense				131,300.00	76,452.39
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	31,935.21		
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	5,489.98		
110 E 41700 142 000 00000 000	PLN - Insurance	18,139.00	12,889.06		
110 E 41700 143 000 00000 000	PLN - Retirement	7,142.00	4,636.13		
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	866.65		
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	24,625.00		
110 E 41700 280 000 00000 000	PLN - Travel	1,500.00	-		

		Line Item Detail		Category	
		FY 2020 BUDGET	YTD 04/30/20	FY 2020 BUDGET	YTD 04/30/20
110 E 41700 287 000 00000 000	PLN - Meals & Entertainment	500.00	-		
110 E 41700 310 000 00000 000	PLN - Office Supplies	500.00	-		
110 E 41700 331 000 00000 000	PLN - Gas, Oil, Diesel	250.00	-		
Total Planning Expense				182,956.00	124,651.09
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	10,606.53		
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	1,827.37		
110 E 41701 142 000 00000 000	ECD - Insurance	6,948.00	4,286.85		
110 E 41701 143 000 00000 000	ECD - Retirement	1,652.00	1,542.55		
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	65.92		
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	32,000.00		
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	20,000.00		
Total Economic Development Expense				131,368.00	93,300.61
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	33,012.88		
110 E 41710 123 000 00000 000	CDE - Overtime Wages	309.00	87.20		
110 E 41710 141 000 00000 000	CDE - FICA (Employer's Share)	3,345.00	2,416.40		
110 E 41710 142 000 00000 000	CDE - Insurance	675.00	4,549.83		
110 E 41710 143 000 00000 000	CDE - Retirement	2,186.00	1,582.99		
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	450.43		
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	1,046.30		
110 E 41710 341 000 00000 000	CDE - Tools	500.00	-		
Total Codes Enforcement Expense				54,852.00	44,794.75
110 E 41711 111 000 00000 000	GIS - Salary	65,150.00	54,907.27		
110 E 41711 141 000 00000 000	GIS - FICA (Employer's Share)	4,984.00	3,948.12		
110 E 41711 142 000 00000 000	GIS - Insurance	14,693.00	11,164.20		
110 E 41711 143 000 00000 000	GIS - Retirement	3,257.00	2,413.89		
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	9,008.31		
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	82,178.84
110 E 43000 111 000 00000 000	PW - Salary	62,273.00	51,150.13		
110 E 43000 121 000 00000 000	PW - Regular Employee Wages	215,262.00	171,329.00		
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	957.61		
110 E 43000 141 000 00000 000	PW - FICA (Employer's Share)	21,231.00	16,962.79		
110 E 43000 142 000 00000 000	PW - Insurance	93,587.00	52,698.70		
110 E 43000 143 000 00000 000	PW - Retirement	13,877.00	11,124.38		

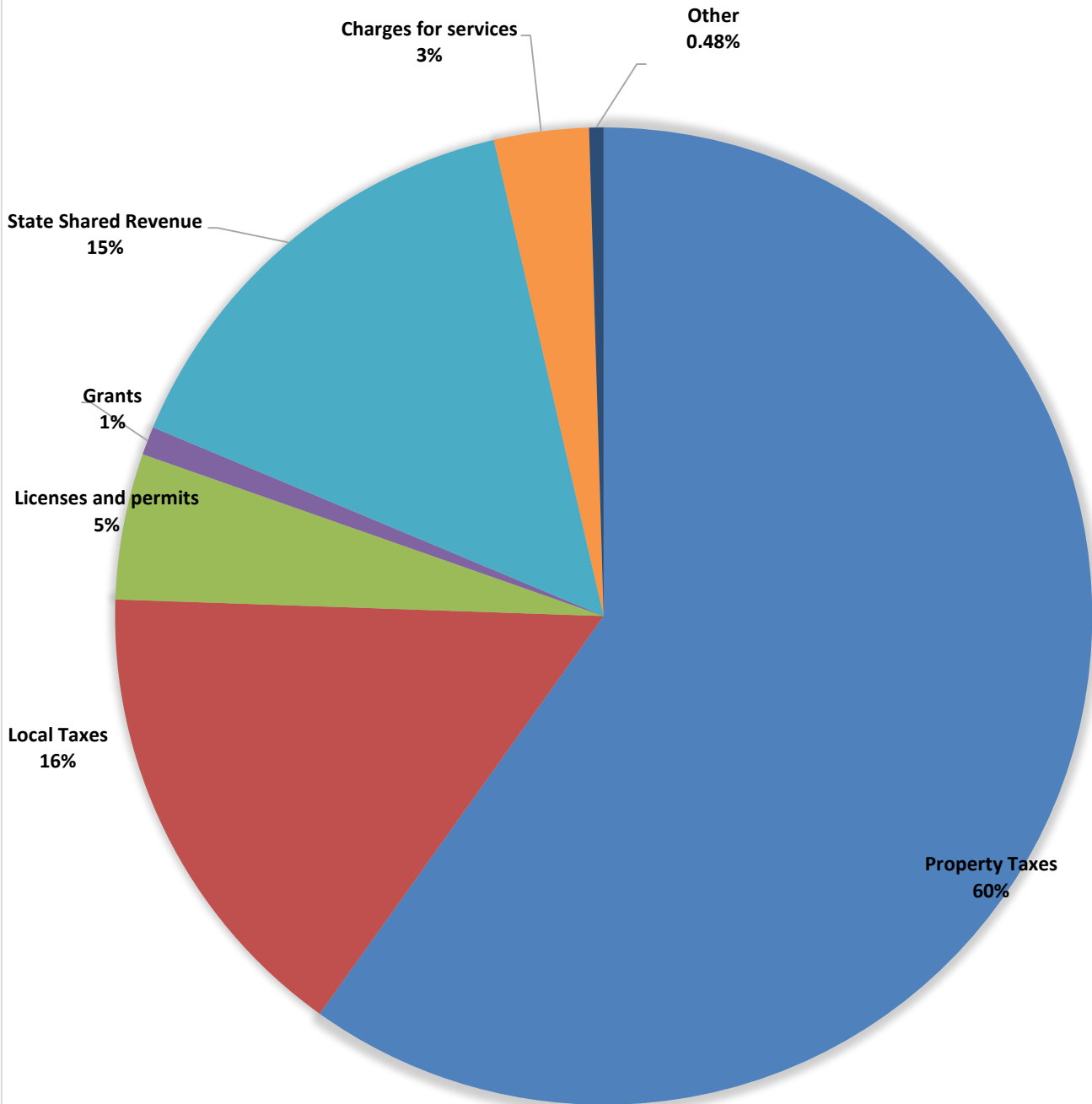
		Line Item Detail		Category	
		FY 2020 BUDGET	YTD 04/30/20	FY 2020 BUDGET	YTD 04/30/20
110 E 43000 144 000 00000 000	PW - HSA Retirement	2,500.00	2,402.89		
110 E 43000 146 000 00000 000	PW - Work Comp	22,689.00	12,376.00		
110 E 43000 148 000 00000 000	PW - Education/Training	3,000.00	2,776.00		
110 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	2,645.42		
110 E 43000 245 000 00000 000	PW - Telephone	2,000.00	1,320.37		
110 E 43000 254 000 00000 000	PW - Architectural, Engineerin	15,000.00	5,470.40		
110 E 43000 259 000 00000 000	PW - Other Professional Services	21,357.00	12,403.29		
110 E 43000 261 000 00000 000	PW - Repair & Maintenance Moto	5,000.00	4,517.39		
110 E 43000 280 000 00000 000	PW - Travel	2,000.00	1,840.36		
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	1,949.82		
110 E 43000 331 000 00000 000	PW - Gas, Oil, Diesel	10,000.00	4,992.32		
110 E 43000 333 000 00000 000	PW - Other Equip Parts & Repai	6,000.00	6,215.17		
110 E 43000 341 000 00000 000	PW - Tools	9,000.00	1,057.18		
110 E 43000 344 000 00000 000	PW - Safety Supplies	4,000.00	972.13		
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	368,261.29
110 E 44310 241 000 00000 000	SC - Electric	6,000.00	3,694.55		
110 E 44310 220 000 00000 000	SC - Printing	-	-		
110 E 44310 242 000 00000 000	SC - Water	2,750.00	1,916.83		
110 E 44310 244 000 00000 000	SC - Gas/Propane	350.00	252.89		
110 E 44310 245 000 00000 000	SC - Telephone	3,600.00	3,060.10		
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	3,308.88		
110 E 44310 290 000 00000 000	SC - Contracted Service	1,500.00	1,214.00		
110 E 44310 299 000 00000 000	SC - Contingency	200.00	-		
110 E 44310 300 000 00000 000	SC - Office Supplies & Materia	750.00	654.49		
110 E 44310 320 000 00000 000	SC - Operating Supplies	2,000.00	1,334.02		
Total Senior Center Expense				23,450.00	16,527.05
110 E 44400 462 000 00000 000	REC - Youth Soccer	100,000.00	76,614.70		
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	21,642.47		
110 E 44400 465 000 00000 000	REC - Youth Cheerleading	27,000.00	17,663.96		
110 E 44400 466 000 00000 000	REC - Youth T-Ball	10,000.00	457.50		
110 E 44400 467 000 00000 000	REC - Youth Tennis	15,000.00	2,879.90		
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	3,046.84		
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	135,883.50
110 E 44421 241 000 00000 000	IHC - Electric	6,500.00	3,694.54		
110 E 44421 455 000 00000 000	IHC - Landscaping	-	-		
110 E 44421 242 000 00000 000	IHC - Water	3,500.00	1,916.84		
110 E 44421 244 000 00000 000	IHC - Gas/Propane	350.00	252.89		
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	35,445.65		
110 E 44421 290 000 00000 000	IHC - Contracted Service	1,500.00	1,199.00		
110 E 44421 299 000 00000 000	IHC - Contingency	500.00	403.11		
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	48,453.12

		Line Item Detail		Category	
		FY 2020 BUDGET	YTD 04/30/20	FY 2020 BUDGET	YTD 04/30/20
110 E 44710 111 000 00000 000	PRK - Salary	65,150.00	49,139.43		
110 E 44710 121 000 00000 000	PRK - Regular Employee Wages	74,298.00	59,724.15		
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	1,609.67		
110 E 44710 141 000 00000 000	PRK - FICA (Employer's Share)	10,668.00	7,918.84		
110 E 44710 142 000 00000 000	PRK - Insurance	57,041.00	26,436.71		
110 E 44710 143 000 00000 000	PRK - Retirement	6,972.00	5,207.88		
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	480.00		
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	825.00		
110 E 44710 299 000 00000 000	PRK - Contingency	1,500.00	480.00		
110 E 44710 320 000 00000 000	PRK - Operating Supplies	3,500.00	2,443.85		
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	1,350.75		
110 E 44710 455 000 00000 000	PRK - Landscaping	9,500.00	2,631.50		
110 E 44710 461 000 00000 000	PRK - Park Maintenance	7,000.00	4,008.45		
				290,943.00	181,241.92
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	4,168.40		
110 E 44710 937 000 00000 000	PRK - Athletic Complex	1,260,000.00	82,066.00		
Total Parks Capital Expense				1,710,000.00	86,234.40
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	2,717,549.96		
110 E 51923 762 000 00000 000	Capital Trans to LSS	40,000,000.00	43,200,000.00		
	Transfers out			44,575,830.00	46,457,875.96
110 Expense Total		52,031,787.00	49,099,565.62	52,031,787.00	49,099,565.62

CITY OF LAKELAND, TN

GENERAL FUND REPORT: APRIL 30, 2020

REVENUES



GENERAL FUND DETAILED BALANCE SHEET

APRIL 30, 2020

<u>Assets</u>	
General Fund Cash	\$ 11,447,773.61
School Restricted Cash	172,404.91
Petty Cash	300.00
First Citizens MMA 2471280	69,379.42
First Citizens CD 690797	401,287.86
First Citizens CD 694122	172,085.56
First Citizens CD 690798	172,171.86
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	19,999.00
Prepaid Insurance	89,319.70
Prepaid ADA Local Match	69,997.76
Allowance Uncollectable Taxes	(47,660.00)
Total Assets	\$ 17,105,435.39
<u>Liabilities, Reserves, and Fund Balances</u>	
Accounts Payable	\$ -
Due to TML Risk Mgmt Pool	-
Employee Phone Payable	409.60
Monetary Deposit \$750	(73,500.00)
Erosion/Trash Control Deposit	(34,000.00)
IH Rental Deposit	(2,600.00)
Pavilion Rental Deposit	(100.00)
Deferred Rev - Restitution	(19,999.00)
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	(1,444,001.84)
Note Payable - Contra TLDA	1,444,001.84
Reserve For Doubtful Accounts	47,660.00
Fund Balance - Committed to Park Acquisition	(626,035.26)
Committed to Education	(567,927.64)
Fund Balance - Committed to Major Roads	(108,170.02)
Fund Balance - Restricted to Education	(172,404.91)
Fund Balance - Assigned to Parks	(132,768.52)
Fund Balance - Unappropriated	(10,930,757.44)
Reserve for Encumbrance	-
Total Liabilities, Reserves, and Fund Balances	\$ (17,105,435.39)

**CITY OF LAKELAND
RECREATION PROGRAM
APRIL 30, 2020**

		FY 2020 BUDGET	YTD	04/30/20
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		79,232.50
110 R 34743 000 000 00000 000	Youth Baseball Fees	10,000.00		1,041.00
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		2,287.00
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		2,693.00
Total Charges For Services		208,000.00		138,318.06
Total Recreation Program Revenues		208,000.00		138,318.06
EXPENDITURES				
Recreation				
110 E 44400 462 000 00000 000	REC - Youth Soccer	100,000.00		76,614.70
110 E 44400 464 000 00000 000	REC - Youth Basketball Expense	33,000.00		21,642.47
110 E 44400 465 000 00000 000	REC - Youth Cheerleading	27,000.00		17,663.96
110 E 44400 466 000 00000 000	REC - Youth T-Ball	10,000.00		457.50
110 E 44400 467 000 00000 000	REC - Youth Tennis	15,000.00		2,879.90
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		3,046.84
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		135,883.50
Revenues Over (Under) Expenditures		\$ (25,000.00)		\$ 2,434.56

CITY OF LAKELAND, TN

CAPITAL PROJECTS 2019 - 2020

REVENUES		BUDGET 2020	Current YTD 4/30/2020
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 Zadio Kuehl	200,000	-
110 R 33100 000 000 00000 000	LPRF Grant Revenue	500,000	319
110 R 33710 000 000 00000 000	Shelby County Grant Revenue	50,000	-
		2,502,000	68,309

EXPENDITURES		BUDGET 2021	YTD ACTUAL 4/30/2020
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	40,641
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	97,459
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 - Zadio Kuehl Park Improvements	200,000	-
110 E 44710 937 000 00000 000	PRK - Athletic Complex	1,260,000	82,066
		3,778,353	270,166