ORDINANCE 19-XXX
AN ORDINANCE OF THE CITY OF LAKELAND, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020

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

WHEREAS, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by that state statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of estimated available funds; and

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

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CITY OF LAKELAND, TENNESSEE AS FOLLOWS:

SECTION 1: That the governing body projects anticipated revenues from all sources and appropriates planned expenditures for each department, board, office, or other agency of the municipality, herein presented together with the actual annual receipts and expenditures of the last preceding fiscal year and the estimated annual expenditures for the current fiscal year, and from those revenues and unexpended and unencumbered funds as follows for fiscal year 2020, and including the projected ending balances for the budget year, the actual ending balances for the most recent ended fiscal year and the estimated ending balances for the current fiscal years:

General Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Budgeted
Cash Receipts			
Local Taxes	5,917,833	5,668,922	8,284,015
Licenses and Permits	295,520	176,340	270,215
Grants	831,389	235,687	2,502,000
Intergovernmental	1,540,460	1,302,057	1,486,788
Charges and Services	287,036	184,362	265,000
Other Revenue	288,853	28,280	28,700
Debt Proceeds	916,008	436,801	35,700,000
Total Cash Receipts	10,077,099	8,032,449	48,536,718
Appropriations			
General Government	1,391,189	1,186,564	1,405,604
Public Works	1,188,141	1,098,689	1,327,342
Parks & Recreation	418,695	487,553	605,394
Capital	1,724,136	327,504	3,740,000
Transfers Out	7,181,395	4,072,522	42,759,205
Total Appropriations	11,903,557	7,172,832	49,837,544
Beginning Cash Balance(as of July 1)	7,510,502	5,684,044	6,543,661
Change in Cash(Cash Receipts - Appropriations)	(1,826,458)	859,617	(1,300,826)
Ending Cash Balance(as of June 30)	5,684,044	6,543,661	5,242,835
Ending Cash Balance as compared to Appropriations	48%	91%	11%

State Street Aid Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Budgeted
Cash Receipts			
Gas and Motor fuel Tax	238,008	184,681	300,185
Other Revenue	183,948	86,765	134,866
Transfers	884,058	670,804	466,913
Total Cash Receipts	1,306,014	942,250	901,964
Appropriations			
Public Works	1,032,253	1,490,388	769,964
Capital	71,228	43,882	132,000
Total Appropriations	1,103,481	1,534,269	901,964
Beginning Cash Balance(as of July 1)	565,907	768,439	176,420
Change in Cash(Cash Receipts - Appropriations)	202,533	(592,019)	0
Ending Cash Balance(as of June 30)	768,439	176,420	176,421
Ending Cash Balance as compared to Appropriations	70%	11%	20%

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Debt Service Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Budgeted
Cash Receipts			
Other Revenue	160	80	-
Transfers	2,771,372	2,871,568	6,760,073
Total Cash Receipts	2,771,532	2,871,648	6,760,073
Appropriations			
Principal	1,842,859	1,959,128	2,001,451
Interest	887,460	882,520	836,859
Dues and Fees	29,804	28,539	37,300
Total Appropriations	2,760,122	2,870,187	2,875,610
Beginning Cash Balance(as of July 1)	244,037	255,447	256,908
Change in Cash(Cash Receipts - Appropriations)	11,410	1,461	3,884,463
Ending Cash Balance(as of June 30)	255,447	256,908	4,141,371
Ending Cash Balance as compared to Appropriations	9%	9%	144%

Sewer Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Budgeted
Cash Receipts			
Residential Sewer Fees	1,281,604	1,151,989	1,300,000
Commercial Sewer Fees	77,110	58,043	70,000
City of Memphis Sewer Fees	86,182	78,718	82,000
Sewer Connection Charges	36,750	56,700	94,500
Sewer Development Charges	390,600	300,000	440,200
Interest Income	5,378	10,849	9,000
Total Cash Receipts	1,877,624	1,656,298	1,995,700
Appropriations			
Personnel Expenses	232,992	220,513	358,552
Sewer Department Expenses	868,845	822,745	940,350
Debt Service Expenses	103,853	105,370	110,000
Total Appropriations	1,205,690	1,148,627	1,408,902
Beginning Cash Balance(as of July 1)	885,115	1,557,050	2,064,720
Change in Cash(Cash Receipts - Appropriations)	671,934	507,670	586,798
Ending Cash Balance(as of June 30)	1,557,050	2,064,720	2,651,518
Ending Cash Balance as compared to Appropriations	129%	180%	188%
Reconciliation to "Regulatory Change in Net Position"			
Change in Cash	671,934	507,670	586,798
Add: Debt Principal Payments	588,000	612,000	636,000
Add: Expenditure on Capital Assets	82,016	200,061	1,135,000
Less: Depreciation Expense	489,900	475,000	500,000
Less: Debt Proceeds	-	-	-
Less: Grants	-	-	-
Regulatory Change in Net Position*	852,050	844,731	1,857,798

*A negative change in net position for two consecutive years will result in the local government's referral to the Water/Wastewater Funding Board.

Storm Water Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Budgeted
Cash Receipts			
Charges for Services	186,853	185,000	185,000
Other Revenue	3,855	3,000	-
Total Cash Receipts	190,708	188,000	185,000
Appropriations			
Public Works	66,685	47,183	75,357
Capital Outlay	82,826	238,087	109,643
Total Appropriations	149,510	285,270	185,000
Beginning Cash Balance(as of July 1)	219,466	260,664	163,394
Change in Cash(Cash Receipts - Appropriations)	41,198	(97,270)	0
Ending Cash Balance(as of June 30)	260,664	163,394	163,394
Ending Cash Balance as compared to Appropriations	174%	57%	88%

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Solid Waste Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Budgeted
Cash Receipts			
Solid Waste Collection Fees	1,246,393	1,129,751	1,230,060
Bulk Waste Collection Fees	1,327	1,794	1,500
Grants	-	-	-
Other Revenue	390	-	-
Total Cash Receipts	1,248,109	1,131,545	1,231,560
Appropriations			
Public Works	1,043,721	1,015,617	1,311,428
Capital Outlay	149,879	-	485,000
Total Appropriations	1,193,600	1,015,617	1,796,428
Beginning Cash Balance(as of July 1)	930,756	985,265	1,101,193
Change in Cash(Cash Receipts - Appropriations)	54,509	115,928	(564,868)
Ending Cash Balance(as of June 30)	985,265	1,101,193	536,325
Ending Cash Balance as compared to Appropriations	83%	108%	30%

School General Purpose Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Budgeted
Cash Receipts			
Local Revenue	6,402,012	6,584,866	6,786,000
State Revenue	7,531,862	8,199,317	8,940,285
Charges for Services	-	-	12,000
Transfers	525,965	530,150	540,326
Total Cash Receipts	14,459,839	15,314,333	16,278,611
Appropriations			
Administration	2,718,140	2,962,357	3,117,962
General Education	7,922,892	9,020,706	10,596,972
Special Education	1,300,517	1,506,255	1,506,255
Health Services	165,757	196,130	197,100
Transportation	615,782	666,582	717,400
Capital Outlay	315,303	160,000	142,922
Total Appropriations	13,038,392	14,512,030	16,278,611
Beginning Cash Balance(as of July 1)	4,116,959	5,538,406	6,340,709
Change in Cash(Cash Receipts - Appropriations)	1,421,447	802,303	-
Ending Cash Balance(as of June 30)	5,538,406	6,340,709	6,340,709
Ending Cash Balance as compared to Appropriations	42%	44%	39%

School Federal Programs Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Budgeted
Cash Receipts			
Grants	682,619	904,374	941,017
Total Cash Receipts	682,619	904,374	941,017
Appropriations			
Other	666,703	886,287	941,017
Total Appropriations	666,703	886,287	941,017
Beginning Cash Balance(as of July 1)	43,458	59,374	77,462
Change in Cash(Cash Receipts - Appropriations)	15,916	18,087	-
Ending Cash Balance(as of June 30)	59,374	77,462	77,462
Ending Cash Balance as compared to Appropriations	9%	9%	8%

School Nutrition Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Budgeted
Cash Receipts			
Charges for Services	261,707.42	268,000.00	270,930.00
Grants	152,865.58	144,000.00	142,000.00
Total Cash Receipts	414,573	412,000	412,930
Appropriations			
Other	376,131	375,390	412,930
Total Appropriations	376,131	375,390	412,930
Beginning Cash Balance(as of July 1)	130,129	168,571	205,182
Change in Cash(Cash Receipts - Appropriations)	38,442	36,610	-
Ending Cash Balance(as of June 30)	168,571	205,182	205,182
Ending Cash Balance as compared to Appropriations	45%	55%	50%

School State Discretionary Grants Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Budgeted
Cash Receipts			
Grants	80,020	131,000	80,020
Total Cash Receipts	80,020	131,000	80,020
Appropriations			
Other	80,020	131,000	80,020
Total Appropriations	80,020	131,000	80,020
Beginning Cash Balance(as of July 1)	981	981	981
Change in Cash(Cash Receipts - Appropriations)	-	-	-
Ending Cash Balance(as of June 30)	981	981	981
Ending Cash Balance as compared to Appropriations	1%	1%	1%

School LEAP Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Budgeted
Cash Receipts			
Grants	268,463	260,000	261,300
Total Cash Receipts	268,463	260,000	261,300
Appropriations			
Other	236,551	220,000	261,300
Total Appropriations	236,551	220,000	261,300
Beginning Cash Balance(as of July 1)	247,872	279,784	319,784
Change in Cash(Cash Receipts - Appropriations)	31,912	40,000	-
Ending Cash Balance(as of June 30)	279,784	319,784	319,784
Ending Cash Balance as compared to Appropriations	118%	145%	122%

School Capital Projects Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Budgeted
Cash Receipts			
Local Revenue	147,192	389,759	400,000
Transfers	3,000,000	-	-
Other	73,527	20,000	-
Total Cash Receipts	3,220,719	409,759	400,000
Appropriations			
Capital Outlay	3,423,503	6,544,600	400,000
Total Appropriations	3,423,503	6,544,600	400,000
Beginning Cash Balance(as of July 1)	6,686,323	6,483,539	348,698
Change in Cash(Cash Receipts - Appropriations)	(202,784)	(6,134,841)	-
Ending Cash Balance(as of June 30)	6,483,539	348,698	348,698
Ending Cash Balance as compared to Appropriations	189%	5%	87%

SECTION 2: At the end of the fiscal year 2019, the governing body estimates fund balances or deficits as follows:

Fund Name	Amount ($)
General Fund	8,616,517
State Street Aid Fund	9,149
Debt Service fund	245,499
Sewer Fund	10,505,960
Storm Water Fund	113,992
Solid Waste Fund	962,480
General Purpose School Fund	5,129,067
School Federal Projects Fund	61,545
School Nutrition Fund	157,126
School Discretionary Grants Fund	981
School Leap Fund	287,642
School Capital Projects Fund	551,482

SECTION 3: That the governing body herein certifies that the condition of its sinking funds, if applicable, are compliant pursuant to its bond covenants, and recognizes that the municipality has outstanding bonded and other indebtedness as follows:

Bonded or Other Indebtedness	Authorized & Unused	Principal Outstanding as of 6/30/2019	Principal	Interest	Debt Service due in FY 2020
TMBF #50236 Loan - 2004*	-	1,115,000	208,000	22,300	230,300
TMBF #50538 Loan - 2008*	-	2,951,000	636,000	59,020	695,020
TLDA SIF #001 Loan - 2011	-	1,725,000	75,000	32,603	107,603
SCS Settlement Agreement - 2014	-	438,221	50,000	2,478	52,478
Capital Outlay Notes, Series 2015	-	15,805,000	1,455,000	759,650	2,214,650
Computer Lease Agreement - 2017	-	146,517	73,258	0	73,258
Apple Lease Agreement - 2018	-	71,132	35,566	1,771	37,337
Capital Outlay Notes, Series 2019	-	35,000,000	2,245,000	1,639,463	3,884,463
TMBF #50350 Loan -2006 (Sewer)*	-	5,026,000	636,000	100,520	736,520

* Variable Rate Loans - Interest Estimated at 2%

SECTION 4: During the coming fiscal year (2020) the governing body has pending and planned capital projects with proposed funding as follows:

110 - General Fund	Revenue Sources			Total Project Costs
Projects	General Fund	Grants	Fund Balance	
New Canada Rd Improvements	-	500,000	-	500,000
Canada Rd Improvements	-	1,690,000	-	1,690,000
ADA Transition Plan	-	70,000	-	70,000
Vehicles	20,000	-	-	20,000
Zadie Kuehl Park Improvements	-	200,000	-	200,000
Athletic Complex	-	500,000	760,000	1,260,000
Total	20,000	2,960,000	760,000	3,740,000

412 -Sewer Fund	Revenue Sources			Total Project Costs
Projects	Fees	Note Proceeds	Fund Balance	
Other Improvements	-	-	150,000	150,000
Light Equipment	115,000	-	-	115,000
Clear Creek Interceptor	-	-	400,000	400,000
Oliver Creek Interceptor	470,000	-	-	470,000
Total	585,000	-	550,000	1,135,000

416 - Storm Water Fund	Revenue Sources			Total Project Costs
Projects	Fees	Loan Proceeds	Fund Balance	
Other Improvements	109,643	-	-	109,643
Total	109,643	-	-	109,643

424 - Solid Waste Fund	Revenue Sources			Total Project Costs
Projects	Fees	Loan Proceeds	Fund Balance	
Vehicles	-	-	165,000	165,000
Heavy Equipment	-	-	220,000	220,000
Building Improvements	-	-	100,000	100,000
Total	-	-	485,000	485,000

177 -School Capital Projects Fund	Revenue Sources			Total Project Costs
Projects	Shelby County	Note Proceeds	Fund Balance	
LES Addition	200,000			200,000
Bleacher Instillation	200,000			200,000
Total	400,000	-	-	400,000

SECTION 5: No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget Law of 1982 (TCA § 6-56-208). In addition, no appropriation may be made in excess of available funds except to provide for an actual emergency threatening the health, property or lives of the inhabitants of the municipality and declared by a two-thirds (2/3) vote of at least a quorum of the governing body in accord with Tennessee Code Annotated § 6-56-205.

SECTION 6: Money may be transferred from one appropriation to another in the same fund by the Finance Director, subject to such limitations and procedures as set by the Board of Commissioners pursuant to Tennessee Code Annotated § 6-56-209. Any resulting transfers shall be reported to the governing body at its next regular meeting and entered into the minutes.

SECTION 7: A detailed financial plan will be attached to this budget and become part of this budget ordinance. In addition, the published operating budget and budgetary comparisons shown by fund with beginning and ending fund balances and the number of full time equivalent employees required by Tennessee Code Annotated § 6-56-206 will be attached (Exhibit A).

SECTION 8: There is hereby levied a property tax of 1.89 per $100 of assessed value on all real and personal property.

SECTION 9: This annual operating and capital budget ordinance and supporting documents shall be submitted to the Comptroller of the Treasury or Comptroller's Designee for approval if the City has debt issued pursuant to Title 9, Chapter 21 of the Tennessee Code Annotated within fifteen (15) days of its adoption. This budget shall not become the official budget for the fiscal year until such budget is approved by the Comptroller of the Treasury or Comptroller's Designee in accordance with Title 9, Chapter 21 of the Tennessee Code Annotated (the "Statutes".) If the Comptroller of the Treasury or Comptroller's Designee determines that the budget does not comply with the Statutes, the Governing Body shall adjust its estimates or make additional tax levies sufficient to comply with the Statutes or as directed by the Comptroller of the Treasury or Comptroller's Designee. If the City does not have such debt outstanding, it will file this annual operating and capital budget ordinance and supporting documents with the Comptroller of the Treasury or Comptroller's Designee.

SECTION 10: All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

SECTION 11: All ordinances or parts of ordinances in conflict with any provision of this ordinance are hereby repealed.

SECTION 12: This ordinance shall take effect July 1, 2019, the public welfare requiring it.

Passed First Reading:	May 9, 2019
Publication Date:	May 17, 2019
Public Hearing:	May 28, 2019
Passed Second Reading:	

Mike Cunningham, Mayor

ATTEST:

Debra Murrell, City Recorder

CITY OF LAKELAND
Public Notice
2019 - 2020 Budget & Tax Rate Ordinance

In accordance with TCA § 6-56-206 notice is given that an Ordinance will be presented for the second reading and public hearing on May 28, 2019 beginning at 5:30 p.m. at Lakeland City Hall to establish a tax rate of $1.89 for the 2020 Tax Year. The purpose of which is to appropriate the proceeds of the tax levy for the fiscal year 2019-2020. All citizens are welcomed to attend and participate. The ordinance and budget are on file in the office of the Finance Director at City Hall and may be examined during normal working hours.

GENERAL FUND	2017 - 2018 ACTUAL	2018 - 2019 ESTIMATED	2019 - 2020 PROPOSED
REVENUES			
LOCAL TAXES	$ 5,917,833	$ 5,668,922	$ 8,284,015
STATE OF TENNESSEE	$ 1,540,460	$ 1,302,057	$ 1,486,788
FEDERAL	$ -	$ -	$ -
OTHER	$ 2,618,806	$ 1,061,470	$ 38,765,915
TOTAL REVENUES	$ 10,077,099	$ 8,032,449	$ 48,536,718
EXPENDITURES			
SALARIES	$ 1,130,455	$ 1,125,757	$ 1,228,525
OTHER	$ 10,773,102	$ 6,047,074	$ 48,609,019
TOTAL EXPENDITURES	$ 11,903,557	$ 7,172,832	$ 49,837,544
BEGINNING FUND BALANCE	$ 7,529,530	$ 7,756,900	$ 8,616,517
ENDING FUND BALANCE	$ 7,756,900	$ 8,616,517	$ 7,315,692
EMPLOYEE POSITIONS (FTE)	23.50	23.50	27.00
	Audited Fund Balance	Unaudited	Unaudited

STATE STREET AID FUND	2017 - 2018 ACTUAL	2018 - 2019 ESTIMATED	2019 - 2020 PROPOSED
REVENUES			
STATE OF TENNESSEE	$ 416,366	$ 268,883	$ 435,051
OTHER	$ 889,647	$ 673,367	$ 466,913
TOTAL REVENUES	$ 1,306,014	$ 942,250	$ 901,964
EXPENDITURES			
SALARIES	$ 116,606	$ 147,178	$ 142,798
OTHER	$ 986,875	$ 1,387,091	$ 759,165
TOTAL EXPENDITURES	$ 1,103,481	$ 1,534,269	$ 901,964
BEGINNING FUND BALANCE	$ 469,667	$ 672,200	$ 80,181
ENDING FUND BALANCE	$ 672,200	$ 80,181	$ 80,181
EMPLOYEE POSITIONS (FTE)	4.00	4.00	4.00

DEBT SERVICE FUND	2017 - 2018 ACTUAL	2018 - 2019 ESTIMATED	2019 - 2020 PROPOSED
REVENUES			
OTHER	$ 2,771,532	$ 2,871,648	$ 6,760,073
TOTAL REVENUES	$ 2,771,532	$ 2,871,648	$ 6,760,073
EXPENDITURES			
OTHER	$ 2,760,122	$ 2,870,187	$ 6,760,073
TOTAL EXPENDITURES	$ 2,760,122	$ 2,870,187	$ 6,760,073
BEGINNING FUND BALANCE	$ 239,885	$ 251,295	$ 252,756
ENDING FUND BALANCE	$ 251,295	$ 252,756	$ 252,756
EMPLOYEE POSITIONS (FTE)	0	0	0

SEWER FUND	2017 - 2018 ACTUAL	2018 - 2019 ESTIMATED	2019 - 2020 PROPOSED
REVENUES			
OTHER	$ 1,877,624	$ 1,656,298	$ 1,993,700
TOTAL REVENUES	$ 1,877,624	$ 1,656,298	$ 1,993,700
EXPENDITURES			
SALARIES	$ 170,205	$ 155,187	$ 245,990
OTHER	$ 1,117,501	$ 1,193,501	$ 2,297,912
TOTAL EXPENSES	$ 1,287,706	$ 1,348,688	$ 2,543,902
BEGINNING FUND BALANCE	$ 9,626,773	$ 10,216,692	$ 10,524,302
ENDING FUND BALANCE	$ 10,216,692	$ 10,524,302	$ 9,974,099
EMPLOYEE POSITIONS (FTE)	3.00	4.00	4.00

STORM WATER FUND	2017 - 2018 ACTUAL	2018 - 2019 ESTIMATED	2019 - 2020 PROPOSED
REVENUES			
OTHER	$ 190,708	$ 188,000	$ 185,000
TOTAL REVENUES	$ 190,708	$ 188,000	$ 185,000
EXPENDITURES			
SALARIES	$ 20,824	$ 21,233	$ 25,661
OTHER	$ 128,686	$ 264,037	$ 159,339
TOTAL EXPENDITURES	$ 149,510	$ 285,270	$ 185,000
BEGINNING FUND BALANCE	$ 173,404	$ 214,602	$ 117,332
ENDING FUND BALANCE	$ 214,602	$ 117,332	$ 117,332
EMPLOYEE POSITIONS (FTE)	1.00	1.00	1.00

SOLID WASTE FUND	2017 - 2018 ACTUAL	2018 - 2019 ESTIMATED	2019 - 2020 PROPOSED
REVENUES			
OTHER	$ 1,248,109	$ 1,131,545	$ 1,231,560
TOTAL REVENUES	$ 1,248,109	$ 1,131,545	$ 1,231,560
EXPENDITURES			
SALARIES	$ 18,919	$ 45,163	$ 151,259
OTHER	$ 1,174,681	$ 970,454	$ 1,645,169
TOTAL EXPENDITURES	$ 1,193,600	$ 1,015,617	$ 1,796,428
BEGINNING FUND BALANCE	$ 882,339	$ 936,848	$ 1,052,776
ENDING FUND BALANCE	$ 936,848	$ 1,052,776	$ 487,908
EMPLOYEE POSITIONS (FTE)	1.50	1.50	1.50

GENERAL PURPOSE SCHOOL FUND	2017 - 2018 ACTUAL	2018 - 2019 ESTIMATED	2019 - 2020 PROPOSED
REVENUES			
LOCAL TAXES	$ 6,349,540	$ 6,584,866	$ 6,730,000
STATE OF TENNESSEE	$ 7,531,862	$ 8,199,317	$ 9,137,000
FEDERAL	$ -	$ -	$ -
OTHER	$ 52,472	$ -	$ 68,000
TRANSFER IN FROM LAKELAND GENERAL	$ 795,905	$ 530,150	$ 540,326
TOTAL REVENUES	$ 14,729,779	$ 15,314,333	$ 16,475,326
EXPENDITURES			
SALARIES	$ 8,327,086	$ 9,423,422	$ 10,454,534
ADMINISTRATION	$ 1,459,517	$ 1,602,608	$ 1,599,243
GENERAL EDUCATION	$ 1,920,685	$ 2,205,083	$ 1,520,847
SPECIAL EDUCATION	$ 364,692	$ 414,205	$ 1,839,280
HEALTH SERVICES	$ 35,326	$ 40,130	$ 201,100
TRANSPORTATION	$ 615,782	$ 666,582	$ 717,400
CAPITAL OUTLAY	$ 315,303	$ 160,000	$ 142,922
TRANSFER OUT TO CITY	$ -	$ 440,000	$ 700,000
TOTAL EXPENDITURES	$ 13,038,391	$ 14,952,030	$ 17,175,326
BEGINNING FUND BALANCE	$ 2,795,478	$ 4,326,764	$ 4,689,067
ENDING FUND BALANCE	$ 4,326,764	$ 4,689,067	$ 3,989,067
EMPLOYEE POSITIONS (FTE)	162.00	178.00	190.00

SCHOOL FEDERAL PROJECTS FUND	2017 - 2018 ACTUAL	2018 - 2019 ESTIMATED	2019 - 2020 PROPOSED
REVENUES			
FEDERAL	$ 682,619	$ 904,374	$ 941,017
TOTAL REVENUES	$ 682,619	$ 904,374	$ 941,017
EXPENDITURES			
SALARIES	$ 169,432	$ 271,788	$ 310,199
OTHER	$ 497,271	$ 614,499	$ 630,818
TOTAL EXPENDITURES	$ 666,703	$ 886,287	$ 941,017
BEGINNING FUND BALANCE	$ 27,540	$ 43,458	$ 61,545
ENDING FUND BALANCE	$ 43,458	$ 61,545	$ 61,545
EMPLOYEE POSITIONS (FTE)	3.00	4.00	5.00

SCHOOL NUTRITION FUND	2017 - 2018 ACTUAL	2018 - 2019 ESTIMATED	2019 - 2020 PROPOSED
REVENUES			
FEDERAL	$ 152,866	$ 144,000	$ 154,630
OTHER	$ 261,707	$ 268,000	$ 268,500
TOTAL REVENUES	$ 414,573	$ 412,000	$ 423,130
EXPENDITURES			
SALARIES	$ 174,393	$ 182,024	$ 186,500
OTHER	$ 201,738	$ 193,366	$ 236,630
TOTAL EXPENDITURES	$ 376,131	$ 375,390	$ 423,130
BEGINNING FUND BALANCE	$ 82,071	$ 120,516	$ 157,126
ENDING FUND BALANCE	$ 120,516	$ 157,126	$ 157,126
EMPLOYEE POSITIONS (FTE)	7.00	7.00	7.00

SCHOOL STATE DISCRETIONARY GRANT FU	2017 - 2018 ACTUAL	2018 - 2019 ESTIMATED	2019 - 2020 PROPOSED
REVENUES			
STATE	$ 76,128	$ 80,020	$ 80,020
TOTAL REVENUES	$ 76,128	$ 80,020	$ 80,020
EXPENDITURES			
SALARIES	$ 53,084	$ 53,881	$ 55,783
OTHER	$ 26,936	$ 77,119	$ 24,237
TOTAL EXPENDITURES	$ 80,020	$ 131,000	$ 80,020
BEGINNING FUND BALANCE	$ 981	$ 981	$ 981
ENDING FUND BALANCE	$ 981	$ 981	$ 981
EMPLOYEE POSITIONS (FTE)	1.00	1.00	1.00

SCHOOL LEAP FUND	2017 - 2018 ACTUAL	2018 - 2019 ESTIMATED	2019 - 2020 PROPOSED
REVENUES			
OTHER	$ 268,063	$ 260,000	$ 261,300
TOTAL REVENUES	$ 268,063	$ 260,000	$ 261,300
EXPENDITURES			
SALARIES	$ 147,045	$ 171,314	$ 190,000
OTHER	$ 89,506	$ 48,686	$ 71,300
TOTAL EXPENDITURES	$ 236,551	$ 220,000	$ 261,300
BEGINNING FUND BALANCE	$ 216,130.00	$ 247,642	$ 287,642
ENDING FUND BALANCE	$ 247,642	$ 287,642	$ 287,642
EMPLOYEE POSITIONS (FTE)	5.00	4.00	4.00

SCHOOL CAPITAL PROJECTS FUND	2017 - 2018 ACTUAL	2018 - 2019 ESTIMATED	2019 - 2020 PROPOSED
REVENUES			
LOCAL	$ 220,719	$ 409,759	$ 400,000
TRANSFER IN FROM CITY OF LAKELAND	$ 3,000,000	$ 440,000	$ -
TOTAL REVENUES	$ 3,220,719	$ 849,759	$ 400,000
EXPENDITURES			
CAPITAL	$ 3,423,504	$ 6,544,600	$ 400,000
TOTAL EXPENDITURES	$ 3,423,504	$ 6,544,600	$ 400,000
BEGINNING FUND BALANCE	$ 6,602,136	$ 6,399,351	$ 704,510
ENDING FUND BALANCE	$ 6,399,351	$ 704,510	$ 704,510
EMPLOYEE POSITIONS (FTE)	0.00	0.00	0.00

CITY OF
LAKELAND
TENNESSEE

Budget Ordinance and Detailed Line Item Budget Fiscal Year 2020

July 1, 2019 through June 30, 2020

Public Hearing and Second Reading

May 28, 2019

Board of Commissioners

Mike Cunningham, *Mayor*
Josh Roman, *Vice Mayor*
Richard Gonzales, *Commissioner*
Michele Dial, *Commissioner*
Wesley Wright, *Commissioner*

City Manager

Shane Horn

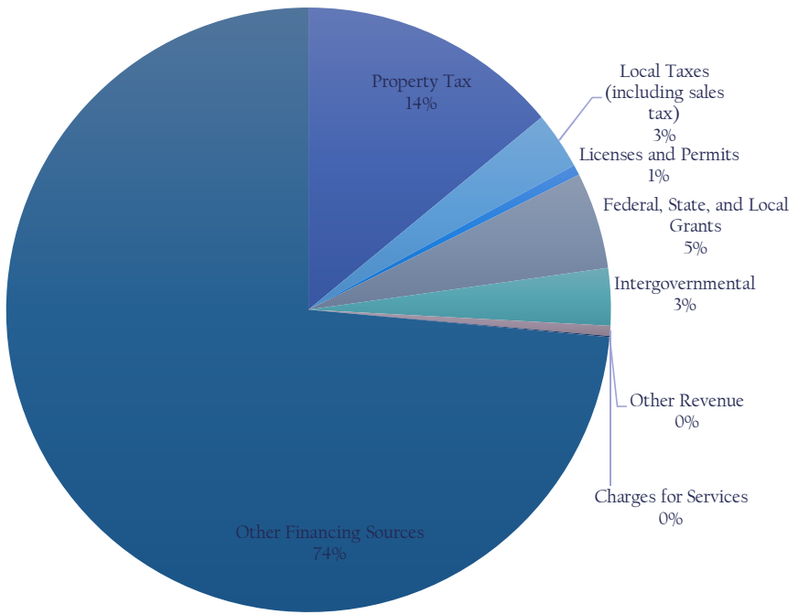
Department Heads

Emily Harrell, PE - *City Engineer*
Kyle Wright - *Finance Director*
Kevin Rooney - *Parks and Recreation Director*
Forrest Owens - *Planning Director*
Josh Thompson, GISP - *GIS Manager*

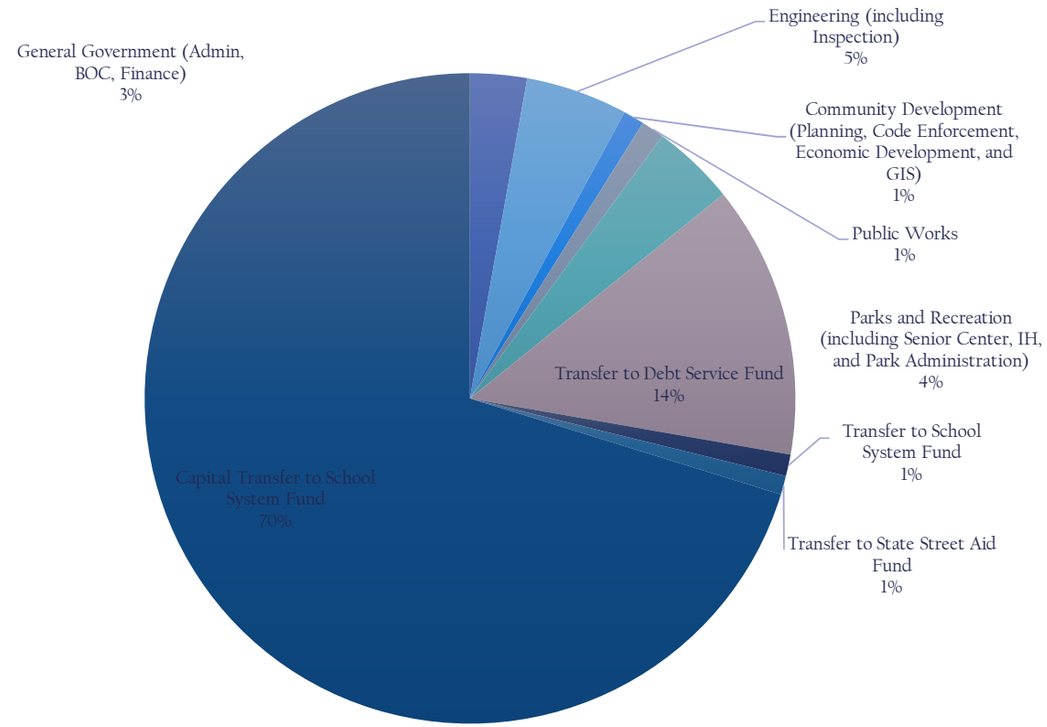
General Fund - Summary	FY 2020 Proposed	FY 2019 Estimated	FY 2018 Actual
Revenue			
Property Tax	$6,796,915	$4,450,196	$4,421,834
Local Taxes (including sales tax)	$1,487,100	$1,218,726	$1,495,999
Licenses and Permits	$270,215	$176,340	$295,520
Federal, State, and Local Grants	$2,502,000	$235,687	$831,389
Intergovernmental	$1,486,788	$1,302,057	$1,540,460
Charges for Services	$265,000	$184,362	$287,036
Other Revenue	$28,700	$28,280	$288,853
Other Financing Sources	$35,700,000	$436,801	$916,008
Total	$48,536,718	$8,032,449	$10,077,099
Expenditures			
General Government (Admin, BOC, Finance)	-$1,405,604	-$1,186,564	-$1,391,189
Engineering (including Inspection)	-$2,519,487	-$576,908	-$1,802,992
Community Development (Planning, Code Enforcement, Economic Development, and GIS)	-$517,498	-$450,687	-$469,563
Public Works	-$570,357	-$361,256	-$635,092
Parks and Recreation (including Senior Center, IH, and Park Administration)	-$2,065,394	-$524,894	-$423,326
Transfer to Debt Service Fund	-$6,760,073	-$2,871,568	-$2,771,372
Transfer to School System Fund	-$532,219	-$530,150	-$525,965
Transfer to State Street Aid Fund	-$466,913	-$670,804	-$884,058
Capital Transfer to School System Fund	-$35,000,000	$0	-$3,000,000
Total	-$49,837,544	-$7,172,832	-$11,903,557
Surplus (Deficit) *Deficits are covered by use of fund balance	($1,300,826)	$859,617	($2,037,017)*
Use of Assigned/Committed Fund Balance	$760,000	-	-
Impact to Fund Balance	($540,826)	$859,617	($2,037,017)

*Audited

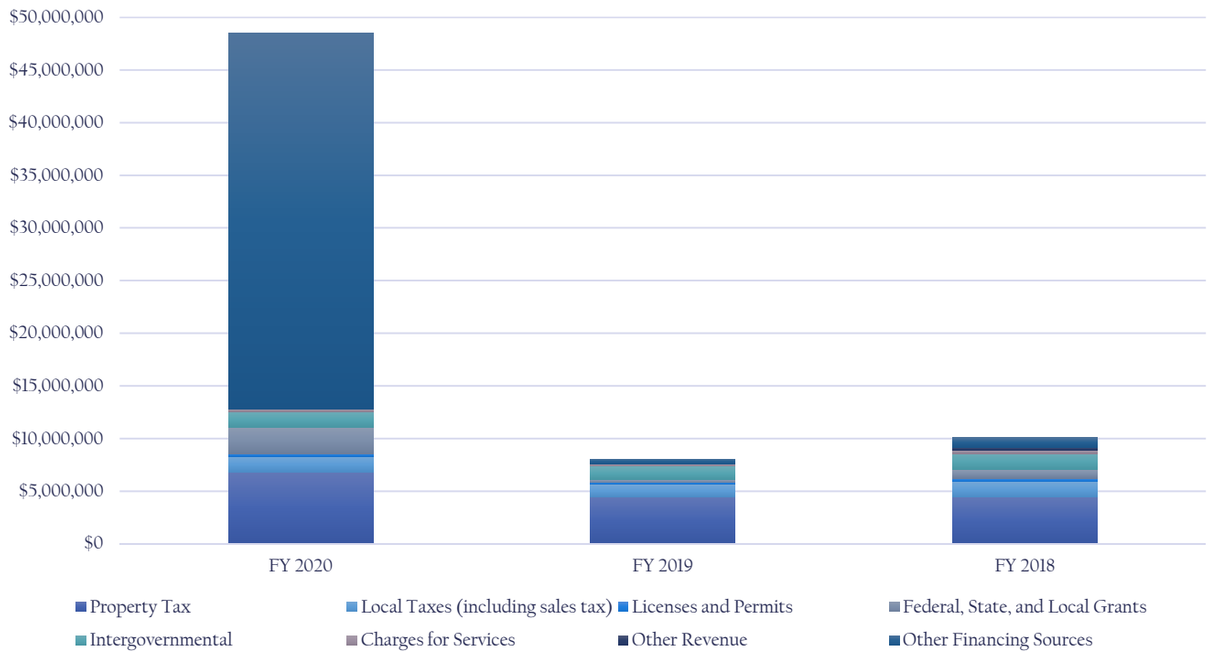
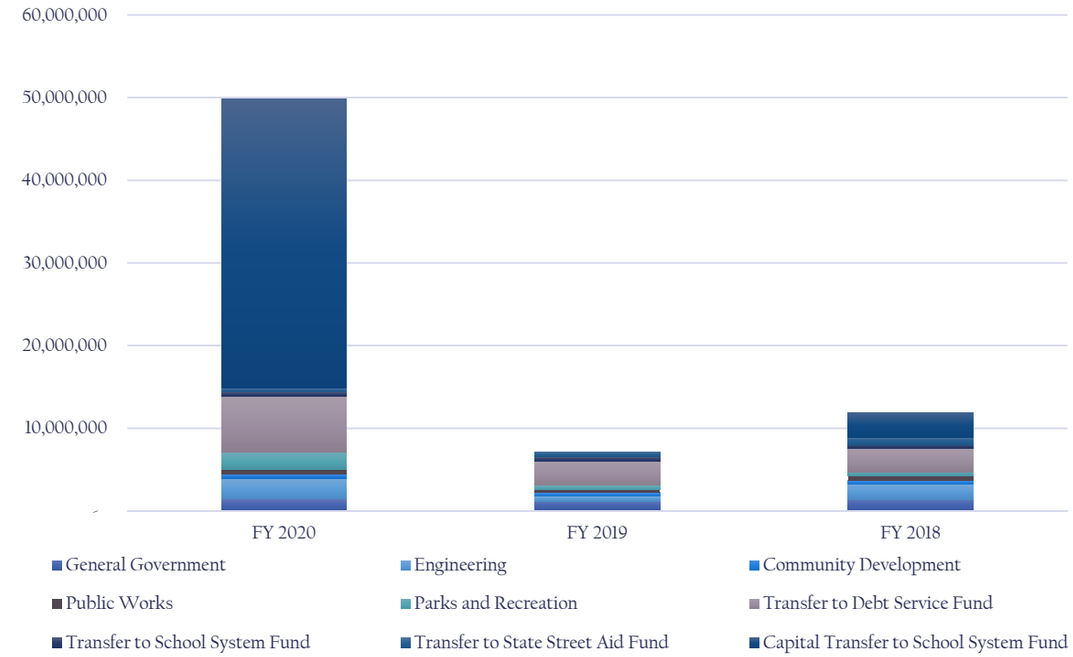
FY 2020 Revenue Composition



FY 2020 Expenditure Composition



Revenue Compostion Comparison



Expenditure Composition Comparison