



City Council Regular Meeting Agenda

June 01, 2026 at 5:00 PM

Jefferson City Municipal Building

1. Call to Order

Opening Prayer

Pledge of Allegiance

2. Roll Call

3. Approval of Minutes from Previous Meetings

a. Minutes from May 4, 2026 Regular Meeting

b. Minutes from May 19, 2026 Beer Board Meeting

4. Citizen Comments (Citizens should state their name, address, and limit comments to five minutes.)

a. Public Hearing for Ordinance 2026-03 to Levy a Tax on All Taxable Property Within the Corporate Limits of Jefferson City

b. Public Hearing for Ordinance 2026-04 Adopting the Annual Budget for the Fiscal Year Beginning July 1, 2026, and ending June 30, 2027

5. Communications from the Mayor

a. **Approve** Resolution 2026-13 Honoring Tony Cate for His Courageous and Selfless Act on The Morning of April 21, 2026, at Lakeview Market

6. Reports from Committees, Council Members, and other Officers

a. Five Year Capital Outlay Report. Presentation from Frank McDaniel

b. **Building/Codes/Planning Department Monthly Report.** Receive a report from Jeff Houston, Building Inspector, concerning a summary of the department's activity for May 2026.

c. **Fire Department Monthly Report.** Receive a report from Lee Turner, Fire Chief, concerning a summary of the department's activity for May 2026.

d. **Parks and Recreation Monthly Report.** Receive a report from Kevin Bolden, Parks & Recreation Director, concerning a summary of the department's activity of May 2026.

e. **Police Department/City Court Monthly Report.** Receive a report from Andy Dossett, Police Chief, concerning a summary of the department's activity for May 2026.

- f. Public Works Monthly Report.** Receive a report from Porter Massengill, Public Works Director, concerning a summary of the department's activity for May 2026.
- g. City Manager Monthly Report.** Receive a report from James Gallup, City Manager, concerning a summary of his activity for May 2026.

7. Appointments

- a. Appoint** Mike Dockery and Jeanne Musick to the Historic Zoning Commission by Mayoral appointment for a five-year term.
- b. Appoint** Joe Payne to the Jefferson County Library Board by Council appointment for a three-year term.

8. Acceptance of Bids/Professional Services/Leases/Grants

- a. Approve** Interlocal Agreement between Jefferson County and the City for Rehabilitation of Mossy Creek Wildlife Viewing Area
- b. Approve** Request for Change Order 1 - TDEC ARP Sewer Rehab Project
- c. Accept and approve** bids for RFB 26-08: Sidewalk Improvements Project Diabetes Phase 1

9. Old Business

- a. Approve on Second Reading** Ordinance 2026-03 to Levy a Tax on All Taxable Property Within the Corporate Limits of Jefferson City
- b. Approve on Second Reading** Ordinance 2026-04 Adopting the Annual Budget for the Fiscal Year Beginning July 1, 2026, and ending June 30, 2027
- c. Approve on Second Reading** Ordinance 2026-05 Amending and Updating the Stormwater Management Regulations for the City of Jefferson City

10. New Business

- a. Approve** Independence Day Celebration to be held at Roy Harmon Park
- b. Approve on First Reading** Ordinance 2026-06 Amending the Operating Budget for the Fiscal Year 2025-26
- c. Approve on First Reading Ordinance 2026-07** Prohibiting U-Turns at the Median of Highway 11-E at the Intersection of Clinchview Circle and Chucky Pike
- d. Approve** Resolution 2026-12 An Agreement Between the State of Tennessee Department of Transportation and the City of Jefferson City for Maintenance of State Highways Through Municipalities
- e. Approve** Resolution 2026-14 Discuss Proposed Corn & Bacon Festival at Mossy Creek

11. Adjourn

Minutes of Regular Meeting
May 4, 2026

The City Council of Jefferson City, Tennessee, met in regular session on Monday, May 4, 2026, at 5:00 p.m., at City Hall, 112 City Center Drive, with Vice Mayor Kevin Bunch presiding.

The opening prayer was led by Porter Massengill, and the Pledge of Allegiance was led by Vice Mayor Bunch.

Roll Call by the City Recorder was as follows:

Mayor Cain	Absent
Vice Mayor Bunch	Present
Councilwoman Combs	Present
Councilman Melton	Present
Councilwoman Purkey	Present

Also, present were James Gallup, City Manager; Robert Burts, City Attorney; and Bettina Chandler, City Recorder.

Upon motion of Councilman Melton, seconded by Councilwoman Combs, the Regular Meeting minutes of April 6, 2026, were unanimously approved as written.

Upon motion of Councilman Melton, seconded by Councilwoman Purkey, the Special Meeting minutes of April 27, 2026, were unanimously approved as written.

Upon request from Vice Mayor Bunch for citizen comments, there were none.

In communications from the vice mayor, there were none.

The following reports were presented to City Council: Building/Codes/Planning Department Monthly Report, Fire Department Monthly Report, Parks and Recreation Monthly Report, Police Department Monthly Report, Public Works/Utilities Monthly Report, and the City Manager’s Monthly Report.

James Gallup, City Manager, announced the following: Parks & Recreation’s MLB Pitch, Hit, and Run Competition will be May 5 at Morgan Wallen Field; National Day of Prayer at City Center with Ministerial Association will be May 7 at 8 a.m. at the Flagpole; Habitat for Humanity Groundbreaking Ceremony at Manis Ridge Circle will be May 7 at 4:30 p.m.; bid deadline for Sidewalk Improvement for Project Diabetes is May 14 at 2:00 p.m.; P.A.R.A.D.E. Committee will meet on May 11 at 5:30 p.m.; Annual Law Enforcement Peace Office Memorial Service will be May 14 at 9:00 a.m.; Mossy Creek Downtown Movie Night will be May 15 at 8:00 p.m. featuring the movie Coco; tentative opening of the outdoor pool at Roy Harmon Park is May 23; city offices will be closed on May 25 in observance of Memorial Day; Creek Fest hosted by the Mossy Creek Foundation in downtown Jefferson City will be May 29-30; the Jefferson City Senior Center is still conducting interviews for a Senior Citizen Director; and the May calendar and newsletter for the Jefferson City Public Library is attached to the city manager’s report.

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Minutes of Regular Meeting
May 4, 2026

Upon motion of Councilman Melton, seconded by Councilwoman Combs, the installation of two (2) HVAC units by RT Services in the amount of \$45,000.00 at the Community Center, was unanimously approved.

Upon motion of Councilman Melton, seconded by Councilwoman Purkey, the purchase of a zero-turn mower in the amount \$11,749.00 from Outdoor Power Plus for the Street Department, was unanimously approved.

Upon motion of Councilwoman Combs, seconded by Councilman Melton, the purchase of Access Control in the amount of \$15,277.68 from SecuFire for the Water Plant, was unanimously approved.

Upon motion of Councilwoman Combs, seconded by Councilwoman Purkey, change order #8 for Fire Station # 2, which reduces the contract by \$8,750.00 to change from pad mounted transformer to pole mounted transformer, was unanimously approved.

Upon motion of Councilwoman Combs, seconded by Councilwoman Purkey, the use of JCFD Fire Station # 2 contingency funds for IT/Low voltage needs in the amount of \$21,917.00, was unanimously approved.

Upon motion of Councilman Melton, seconded by Councilwoman Combs, the E.T.D.D. Planning Services Contract for FY 2027, was unanimously approved.

Upon motion of Councilwoman Purkey, seconded by Councilwoman Combs, the E.T.D.D. contract for administration for the Downtown Improvement Grant in the amount not to exceed \$10,000.00, was unanimously approved.

Upon motion of Councilman Melton, seconded by Councilwoman Purkey, Ordinance 2026-02, an ordinance establishing a "No Parking" Zone within Founders Point Subdivision, was unanimously adopted on second reading.

Upon motion of Councilwoman Combs, seconded by Councilwoman Purkey, Ordinance 2026-05, an ordinance amending and updating the stormwater management regulations for the City of Jefferson City, was unanimously adopted on first reading.

Upon motion of Councilman Melton, seconded by Councilwoman Purkey, Resolution 2026-11, a resolution authorizing and appropriating funds for an actuarial study of the cost associated with a hazardous duty supplemental benefit pursuant to Tennessee Code Annotate, Section 9-36-212, was unanimously adopted.

The meeting was adjourned at 5:19 p.m.

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Minutes of Regular Meeting
May 4, 2026

Kevin Bunch, Vice Mayor, Acting Mayor

Bettina Chandler, City Recorder

Minutes of Beer Board Meeting
May 19, 2026

The Beer Board of Jefferson City met in special called Beer Board meeting on Tuesday, May 19, 2026, at 5:00 p.m., prior to the regular Work Session at City Hall, 112 City Center Drive, with Vice Chairman Bunch presiding.

Roll call by the City Recorder was as follows:

Chairman Cain	Absent
Vice-Chairman Bunch	Present
Board Member Ailene Combs	Present
Board Member Rocky Melton	Present
Board Member Sheala Purkey	Present

Also present were James Gallup, City Manager; Robert Burts, City Attorney; and Bettina Chandler, City Recorder.

A Public Hearing was held for an off-premises beer permit application for Sav-Mor Tobacco located at 1403 Russell Avenue. There were no citizen comments. Swetal Patel spoke on behalf of Sav-Mor Tobacco.

The beer permit was denied because the business location is located within sixty (60) feet of a residence, which does not comply with the distance requirements set forth in Section 8-208(2) of the Jefferson City Municipal Code.

The meeting was adjourned at 5:04 p.m.

Mitch Cain, Mayor

Bettina Chandler, City Recorder

JEFFERSON CITY, TENNESSEE

Resolution 2026 - 13

**A RESOLUTION HONORING TONY CATE FOR
HIS COURAGEOUS AND SELFLESS ACT ON THE MORNING OF
APRIL 21, 2026, AT LAKEVIEW MARKET**

WHEREAS, acts of courage and selflessness strengthen the fabric of our community and inspire others to act with compassion and bravery; and

WHEREAS, on the morning of April 21, 2026, at Lakeview Market in Jefferson City, Tennessee, Tony Cate demonstrated extraordinary courage and presence of mind during a critical and potentially dangerous situation; and

WHEREAS, without regard for his own personal safety, Mr. Cate acted swiftly and decisively to assist others, prevent harm, and restore calm in a moment of crisis; and

WHEREAS, the community of Jefferson City wishes to recognize and commend individuals whose actions go above and beyond in service to others.

NOW THEREFORE, BE IT RESOLVED that the City Council of the City Jefferson City, Tennessee, hereby honors and commends Tony Cate for his courageous and selfless actions at Lakeview Market; and

BE IT FUTHER RESOLVED that we express our deepest appreciation for his example of heroism and extend our gratitude for his contribution to the safety and well-being of others in our community; and

BE IT FURTHER RESOLVED that a copy of this Resolution be presented to Tony Cate as a symbol of our respect, admiration and sincere thanks.

ADOPTED this 1st day of June, 2026.

Bettina Chandler, City Recorder

Mitch Cain, Mayor

Kevin Bunch, Vice-Mayor

Ailene Combs, Councilwoman

Rocky Melton, Councilman

Sheala Purkey, Councilwoman

BUILDING/CODES ENFORCEMENT/PLANNING DEPARTMENT

MONTHLY REPORT FOR MAY 2026



Permits and Inspections

Number of Permits Issued:

Building: 6

Sign: 3

Demo: 0

Floodplain: 0

Inspections Performed: 23

Certificates of Occupancy Issued: 2

Plan Reviews Performed: 1

Active Permits: 117

Code Enforcement

Complaints Received: 13

Violations Found: 11

Notices of Violation Issued: 11 Citations Issued: 1

Cases Closed: 6

Total Open Cases: 19

(NPDES) Stormwater

Number of Active Construction General Permits: 21 (12 Active)

Stormwater Inspections Performed: 12

Violations Found: Multiple Minor Violations

Enforcement Actions Taken: Minor Violations Corrected on Site/ 1 Stop Work Order Issued

Plan Reviews: 1

City Planning

May 18th, 2026, Agenda

Regional Planning Commission:

- a. Shawn Bowling - Shifting Lot Lines - Plat Review/Approval - Located off Flat Gap Rd. - **Approved**

Jefferson City Fire Department Monthly Activity Report - May 2026

OPERATIONS
Calls for Service - April 2026
 Fires - 6
 Rescue/Emergency Medical - 74
 Hazardous Conditions - 1
 Service Calls - 6
 Good Intent - 3
 False Alarms/Calls - 11

 Total - 101

JCFD OPERATIONS - MAY 2026

JCFD OPERATIONAL BENCHMARKS - MAY 2026
 Turn-Out Time (<60 sec on Medicals, <80 seconds on Fires) - Average: _____ 90%: _____
 Response Time (Time from Notification to Arrival) - Average: _____ 90%: _____
 Overlapping Incidents - _____

OPERATIONS
EMS Call Breakdown - 5/26
 Allergic Reaction - 1
 Animal Bite - 1
 Burns - 1
 Medical Alarm - 5
 Assault Victim - 1
 Bleeding - Non Controlled - 2
 Breathing Problems - 13
 Cardiac Arrest - 4
 Change in Mental Status - 10
 Chest Pain/Cardiac - 12
 Diabetic - 1
 Lifting Assistance - 3
 Head Injury - 7
 Motor Vehicle Collisions - 6
 Overdose - 1
 Seizures - 5
 Shooting - 1
 Stroke - 2
 Unconscious/Unresponsive - 7
 Unknown Medical Problem - 1
 Uncontrolled Bleeding - 2

TRAINING
 In May, JCFD Firefighters trained on alternative water supplies, large area searches, Geriatric Emergency Care, and use of our supplied air breathing system. The department led a 3 department rope rescue course as well. JCFD Firefighters participated in the countywide school bus mass casualty drill.

JCFD Red Shift - 360 hours	TOTAL DEPT TRAINING HRS
JCFD Green Shift - 202 hours	1,250.5
JCFD Blue Shift - 455 Hours	

FIRE AND RISK REDUCTION
 Fire Company Inspections - 11
 Station Tours/Visits - 2
 Plan Reviews - 1
 Public Education Deliveries - 4
 Smoke Alarms Installed - 0
 Child Seat installation/Inspections - 0

- JCFD personnel taught Hands-Only CPR to 176 eighth grade students at Jefferson Middle School on 5/12.
- The Department also taught CPR/First Aid/Stop the Bleed to JC Public Works and Community Center Employees in May.

JCFD APPARATUS AND EQUIPMENT STATUS - MAY 2026



**JCFD ENG 53 - Pumper
(2019 Pierce Impel)
1500 GPM Pump, 750 Gal Tank**

-In Service 30 Days



**JCFD ENG 51 - Pumper
(2013 Ferrara Ignitor)
1500 GPM Pump, 750 Gal Tank**

-In Service 30 Days



**JCFD ENG 52 - Pumper
(2003 Pierce Saber)
1500 PGM Pump, 1000 Gal Tank**

- In Service 30 Days



**JCFD ENG 56 - Pumper
(1997 KME Ford 700)
1250 GPM Pump, 1000 Gal Tank**

-In Service 30 Days



**JCFD SQD 51 - Rescue
(2013 Ferrara Freightliner)**

-In Service 30 Days



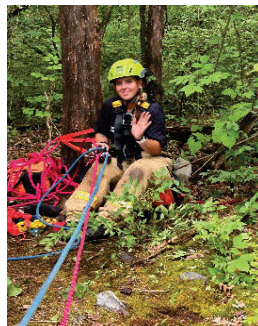
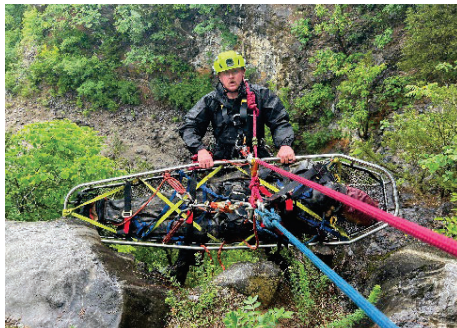
**JCFD TRK 51- Aerial Ladder
(2002 Ferrara Inferno)
2000 GPM Pump, 300 Gal Tank, 100'
Aerial Platform**

-In Service 30 Days

OTHER ITEMS OF INTEREST:

- Construction progress on JCFD Station 2 continues with HVAC and windows being installed.
- FFII Owen Izzo Completed the TARS Swiftwater Rescue Operation Class in May.
- Master Firefighter Josh Lindsey has been promoted to the open Senior Firefighter position on Green Shift.
- Kylie Barbour has been hired to fill the open Entry Level Firefighter position. She will start officially on 6/1/2026.
- The Department has began a Part-Time Firefighter Rookie School for prospective part-time firefighters. 7 candidates are attending.
- Chief Turner, Lt. Lee Rayburn, SFF Josh Lindsey and FFII Robert Shular attended the annual EMS Instructor/Coordinator In-Service on 5/28/2026.
- Firefighters Annila McCowen, Bruce Moss and Cotton Tomm completed a grueling 40+hour Rope Rescue Technician Class in May. JCFD instructors Ethan Jones, Brian Newell and Gage Taylor assisted in the instruction of the class.
- FFII Colton Nugent completed the 32 hour Rescue 3 Basic Rope Rescue Class in May.

JCFD ACTIVITIES STATUS - MAY 2026



Parks and Recreation Monthly Report May 2026

Weekly Attendance

Sat. May 2 nd - Fri May 8 th	902
Sat. May 9 th - Fri. May 15 th	898
Sat. May 16 th - Fri. May 22 nd	907
Sat. May 23 rd - Fri. May 29 th	867

Monthly staff meeting with maintenance and front desk staff.

I attended weekly department head team meetings.

We had our first downtown movie night on Friday, May 16th.

Viewing blinds have been excavated.

Our staff had CPR training taught by our Fire Chief, Lee Turner.

The outdoor pool has opened for the summer.

Summer T-ball sign-ups are complete, and our league will start the last week of June.

One new HVAC unit has been installed at the Community Center.

We held our PARADE Committee meeting on May 11th.



Jefferson City Police Department

"Integrity, Service & Dedication"

Andy Dossett, Chief of Police

Section 6, Item e.



Monthly Report May 2026

Training

Officer(s)	Training/Location	Hours
Capt. Mitchem, D/Sgt. Reff	Spanish for LE	8
D/Sgt. Paul Henderson	National Forensics Academy UT LEIC	400
D/Sgt.'s Ref, Stallings, Bunch	Pediatric Death Investigation	8

Community Outreach

Officer(s)	Event/Project/Meeting	Hours
Dossett	Safe Harbor Child Advocacy Fundraiser	4

Municipal Court Report

Citations Heard	74	Docket Count	100	Fines/Costs Imposed	9127.50
Fines/Costs Collected	20217.96	Fines/Costs Referred	3144.50	Fail to Appear	37
Guilty	20	Not Guilty	1	Charges Dismissed	7
Referred to Driving School	29				

Patrol Activity

911 Calls for Service	1087	Vehicle Crash	34	Miles Patrolled	20441
Reports Filed	95	Citations	304	Property Checks	9671
Drug Violations	30	Vehicle Stops	411	DUI	3
Misd. Arrests	58	Felony Arrests	9		

Announcements/Updates/Employee Recognition

All Other Offenses	30
Drug Narcotic Offenses - Drug/Narcotic Violations	20
Assault Offenses - Simple Assault	8
Larceny/Theft Offenses - Shoplifting	8
Destruction/Damage/Vandalism of Property	5
Drug Narcotic Offenses - Drug Equipment Violations	5
Larceny/Theft Offenses - All Other Larceny	5
Driving Under the Influence	4
Sex Offenses, Forcible - Forcible Fondling	3
Motor Vehicle - Motor Vehicle Theft	2
Fraud Offenses - Wire Fraud	2
Identity Theft	2
Incident	2
Burglary/Breaking and Entering	1
Disorderly Conduct	1
Larceny/Theft Offenses - Theft From Motor Vehicle	1
Fraud Offenses - Impersonation	1
Pornography/Obscene Material	1
Fraud Offenses - Credit Card/Automatic Teller Machine Fraud	1
Warrant Service Other Agency	1
Weapon Law Violations	1
Drunkenness	1

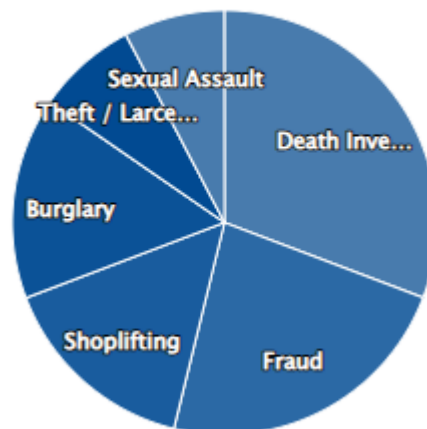
Arrests

Total Arrests	43
Total Health Care Professional Arrests	0

Arrests - Age

Juveniles	4
Teens	2
Adults - 20s	11
Adults - 30s	9
Adults - 40s	8
Adults - 50s	7
Adults - 60s	2
Seniors - 65+	1

Top Case Types



Major Projects Status

- ❖ New North Hills Tank – Spring 2026.
- ❖ CDBG funded sewer line replace/rehab in Spring 2024. It is complete.
- ❖ Old AJ repaving in Design phase, plans submitted to TDOT.
- ❖ JLG pretreatment permit has been issued.
- ❖ Black Oak Fire Protection Project – Construction by City Crews is scheduled for Summer of 2026.
- ❖ Work on sewer rehab project has started.
- ❖ Street paving is complete, minus stop bars
- ❖ Senior Citizen parking lot repave is complete.

Task – April 2026

Water & Sewer

Water Taps: 6

Sewer Taps: 4

Water Treated: 137.54 million gallons

Water leaks: 25

Wastewater Treated: 25.05 million gallons.

Wastewater effluent violation: 0

Overflow: 0

Streets & Sanitation

Brush Hauled – 46 loads.

Junk Hauled – 33 loads.

Recycle Hauled – 47.17 tons.



OFFICE OF THE CITY MANAGER
City Manager Report
June 01, 2026

Activities:

- Met with USDA Rural Development rep about future infrastructure financing options
- Welcomed local church leaders for the annual National Day of Prayer at City Center
- Attended JCPD's Peace Officer's Memorial Ceremony at the City Center flagpole
- Discussed water/sewer rate study and FY2027 budget items with financial consultant
- Met with new Jefferson Economic Alliance director to discuss future Jefferson City projects
- Attended Mossy Creek Foundation planning meeting for CreekFest2026 for updates
- Graduated from Jefferson County Chamber of Commerce's Leadership Program
- Met with Springwell Foundation Director to discuss proposal for Nelson-Merry facility use
- Attended PARADE committee meeting for updates to parks and recreation and events
- Reviewed Letters of Intent applications for eligibility for the Downtown Improvement Grant
- Hosted bid for the Project Diabetes Phase 1: Sidewalk Improvements grant project
- Attended follow-up calls with Veolia to monitor water production at Water Treatment Plant
- Discussed Land-Use Planning with reps from the Institute of Public Service and ETDD

Announcements/Events:

- 04 June – Beautification Committee Meeting – 5:30 PM
- 12 June - Mossy Creek Movie Nights Downtown; Feature Film: "The Incredibles"
- 16 June – Food City groundbreaking event at new location 10AM
- 16 June – Work Session/Special Called Meeting
- 19 June - City administrative offices closed in observance of Juneteenth
- 03 July – City administrative offices closed in observance of Independence Day

A new Senior Center Director has been selected with a start date of June 1, 2026.

Attachments:

- Jefferson City Public Library June Calendar/Newsletter/Bulletin

June

Monday

Tuesday

Wednesday

Thursday

Friday

Saturday

1 10AM UKULELE CLUB 2PM PLANT TAGS	2 2PM SUMMER READING 4:30PM BOOK SOCIAL	3 10:30AM STORYTIME GO! 3PM WATERCOLOR 4PM - MOVIE	4 10:30AM LITTLE LISTENERS	5 9AM YOGA 3:30PM SCRIBBLE SOCIETY	6 11AM POETRY PERSPECTIVES
8 10AM UKULELE CLUB 2PM LINE DANCING	9 2PM SUMMER READING 4PM ROCK PAINTING	10 10:30AM STORYTIME GO! 3PM WATERCOLOR	11 10:30AM LITTLE LISTENERS	12 9AM YOGA 3:30PM SCRIBBLE SOCIETY	13 11AM POETRY PERSPECTIVES
15 10AM UKULELE CLUB	16 2PM SUMMER READING 4PM MIXED MEDIA	17 10:30AM STORYTIME GO! 3PM WATERCOLOR	18 10:30AM LITTLE LISTENERS 4PM LEGO BUILDERS	19 CLOSED FOR JUNETEENTH	20 11AM POETRY PERSPECTIVES
22 10AM UKULELE CLUB 2PM CROCHET	23 2PM SUMMER READING	24 10:30AM STORYTIME GO! 3PM WATERCOLOR	25 10:30AM LITTLE LISTENERS	26 9AM YOGA 3:30PM SCRIBBLE SOCIETY	27 11AM POETRY PERSPECTIVES
10AM UKULELE CLUB 2PM SINGO	30 2PM SUMMER READING				



JCPL
JEFFERSON CITY
PUBLIC LIBRARY

Additional Events

Movie Night:

Wednesday, June 3 4:00-6:00pm

Join us for popcorn and refreshments as we watch the 1989 film Back to the Future 2. Everyone is welcome, and as always, it's FREE!



SUMMER READING



Children's programs:



June 2: East Tennessee Dino Adventures

June 9: The Magic of John Welton

June 16: Dave Vaught (Illusionist)

June 23: Hands on Discovery Museum

June 30: Luminary Theatre



Adult programs:

June 1: Crafting Plant Tags with Robyn Combs

June 8: Country Line Dancing with Boot Scootin' Seniors

June 22: Bookmarks and Potholders with Crochet Hookers

June 29: Singo With Pinky

ALL SUMMER READING PROGRAMS BEGIN AT 2:00PM

Find us on Facebook and Instagram!

@JeffersonCityPublicLibrary

@jeffcipublib



What's happening at the library



Closings/ Holidays

The library will be closed
Tuesday, June 19, 2026, in observance of Juneteen

Children

No Homeschool Academy this month!
Will resume after Summer Reading

Storytime, Go: Wednesdays at 10:30am
Join us for stories, songs, and crafts designed to promote children's early literacy skills. Geared towards children ages 3-5.

Little Listeners: Thursdays at 10:30am
A Storytime for babies and toddlers to enjoy songs, books, and rhymes with their caregiver. Geared towards children under 3 years old.

Lego Builders: Thursday, June 18 at 4:00pm
The third Thursday of every month, bring your imagination and we'll bring the Legos!



Teens and Up

Scribble Society Writing Group: Fridays at 3:30pm
For teens and adults. Join us for writing, sprints, and fun with fellow writers. We meet every Friday and talk about how our writing is going before working on a prompt and then sharing our work.

Anime Club:
No Anime Club this month!

Mon-Fri: 9:00AM-6:00PM Sat.: 9:00AM-2:00PM
Sun: Closed

Adults

Section 6, Item g.



Mixed Media Arts & Crafts: Tuesday, June 16 at 4:00pm
Join us the third Tuesday of every month. All supplies will be provided. **Class size is limited - registration is required!** Sign up sheet is at the circulation desk.

Book Social: Tuesday, June 2 at 4:30pm
The first Tuesday of every month, come to talk about your latest reads. Make friends, have snacks, and enjoy the company of other readers!

Watercolor Club: Wednesdays at 3:00pm
No talent required. Bring your own supplies and get creative!

Yoga: Fridays at 9:00am
Bring your own mat. Beginner friendly!

Teens and Up

Rock Painting Workshop: Tuesday, June 9 at 4:00pm
For adults and teens 13 and up. Join us the second Tuesday of every month. Bring a friend and paint some rocks!



Poetry Perspectives: Saturdays at 11:00am
Join us as we read published poems and share and discuss our own works. This is for mature teens and adults.

108 City Center Drive, Jefferson City, TN 37760
865-475-9094



OFFICE OF THE CITY MANAGER
AGENDA ITEM REPORT

TO: Honorable City Council
FROM: James A. Gallup, City Manager
DATE: May 15, 2026
SUBJECT: Interlocal Agreement with Jefferson County for WCVA Rehabilitation

BACKGROUND:

- The Jefferson County Mayor’s Office has been awarded \$250,000 for which they would like to apply towards rehabilitating the Mossy Creek Wildlife Viewing Area.
- A previous \$80,000 from Jefferson County is currently underway for rehabilitating the Wildlife Viewing Area blinds.
- This grant is focused on ADA enhancements and possibly playground equipment.

FISCAL IMPACT:

- No direct fiscal impact on the city.
- Contract specifies that the City will be responsible for the maintenance of the enhancements/improvements of the park.

REQUEST/RECOMMENDATION:

- Staff recommendation is for approval of this Memorandum of Understanding.
- Maintenance of the Viewing Area is already under City responsibility.

ATTACHMENTS:

- Draft “Interlocal Agreement between Jefferson County, TN and the City of Jefferson City, TN Regarding the Rehabilitation of the Mossy Creek Wildlife Viewing Area.”

INTERLOCAL AGREEMENT BETWEEN JEFFERSON COUNTY, TENNESSEE AND THE CITY OF JEFFERSON CITY, TENNESSEE REGARDING THE REHABILITATION OF THE MOSSY CREEK WILDLIFE VIEWING AREA

WHEREAS, *Tenn. Code Ann. §12-9-101, et. seq.* authorizes governmental entities in this State to enter into agreements to cooperate with other localities on a basis of mutual advantage and thereby provide services and facilities in a manner and pursuant to forms of governmental organization that accord with geographic, economic, population, and other factors influencing the needs and development of local communities; and

WHEREAS, Jefferson County, Tennessee (hereinafter the “County”) and the City of Jefferson City, Tennessee (hereinafter the “City”) (collectively, the “Parties”) have elected to exercise the authority granted under the above-referenced statutes and have entered into a written agreement for the rehabilitation of the Mossy Creek Wildlife Viewing Area (the “Project”); and

WHEREAS, the County is the recipient of a one-time, \$250,000 grant awarded for the purpose of partially rehabilitating the Mossy Creek Wildlife Viewing Area, a park located within the limits of Jefferson City; and

WHEREAS, with the approval of the Jefferson City Council and the City Attorney, Robert Burts, Jefferson City has granted the County permission to undertake improvements to said park; and

WHEREAS, in the judgment of the City of Jefferson City, this Interlocal Agreement is advantageous to and serves the public interest of Jefferson City; and

WHEREAS, in the judgment of Jefferson County, this Interlocal Agreement is advantageous to and serves the public interest of the County.

NOW, THEREFORE, this Interlocal Agreement is entered into by and between the City of Jefferson City and Jefferson County as of this _____ day of _____, 20____, and in consideration of the mutual covenants contained herein, the parties agree as follows:

This Interlocal Agreement (“Agreement”) is entered into by and between Jefferson County, Tennessee and the City of Jefferson City, Tennessee, collectively referred to as “the Parties,” pursuant to the authority granted under the Tennessee Interlocal Cooperation Act, Tenn. Code Ann. § 12-9-101 et seq.

1. Purpose of the Agreement

1.1 The purpose of this Agreement is to authorize collaborative efforts between Jefferson County and Jefferson City for the partial rehabilitation and improvement of the Mossy Creek Wildlife Viewing Area (“Project”), located within the municipal limits of Jefferson City as hereinafter described.

1.2 The County is the recipient of a one-time grant of \$250,000.00 from the State of Tennessee for the purpose of partially rehabilitating the Mossy Creek Wildlife Viewing Area.

1.3 This Agreement is further intended to promote the efficient and coordinated delivery of services in a manner mutually beneficial to both entities and to ensure the effective use of funds awarded to Jefferson County with the intended use of the partial rehabilitation and improvement of the Mossy Creek Wildlife Viewing Area.

2. Authority and Permissions

2.1 Jefferson City hereby grants Jefferson County permission to enter upon and undertake some rehabilitation activities or improvements on City-owned property known as the Mossy Creek Wildlife Viewing Area.

2.2 Jefferson City acknowledges and agrees that Carey Davis, Director of Community Relations & Special Projects for Jefferson County, is authorized to manage, administer, and oversee all aspects of the Project on behalf of Jefferson County.

2.3 Jefferson County agrees that all project plans, proposals, and material decisions will be shared with Jefferson City, and that the Parties will work collaboratively throughout the duration of the Project. It is anticipated that the aforementioned grant funds shall be used for ADA access improvements and the purchase of playground equipment. However, Jefferson County shall have the ultimate discretion and decision making authority, regarding expenditure of the grant funds and which improvements to make therewith. If the \$250,000.00 in grant funds is not sufficient to cover these improvements/purchases, the County shall have no duty, liability, or responsibility to contribute any additional funds or resources to complete the Project.

3. Responsibilities of Each Party

3.1 Jefferson County shall:

- a. Oversee all project management and implementation activities related to the rehabilitation of the Mossy Creek Wildlife Viewing Area.
- b. Administer all grant obligations, including compliance with funding requirements, reporting, budgeting, and execution of improvements.
- c. Coordinate with Jefferson City regarding project decisions, timelines, and work to be performed.
- d. The extent of Jefferson County’s responsibilities and liability, financially or otherwise, regarding this project is the \$250,000.00 in grant funds described herein. Upon the expenditure of these funds, the County shall have no other duties or responsibilities under this Agreement.

3.2 Jefferson City shall:

- a. Be solely responsible for the present, ongoing and future maintenance, care, cost, expense, and upkeep of the Mossy Creek Wildlife Viewing Area, including, but not limited to the herein described Project.
- b. Collaborate with Jefferson County during planning and implementation phases of the Project.
- c. Provide access to City-owned property as needed for Project activities.

3.3 Jefferson County and Jefferson City shall be responsible for complying with all purchasing polices of Jefferson County, Tennessee.

4. Liability and Risk Allocation

4.1 The City shall be solely responsible for any liabilities arising directly from the rehabilitation work performed as part of this Project.

4.2 The City shall be solely responsible for all infrastructure, conditions, or defects with respect to the Project and the property and improvements upon and at the Park.

4.3 The City shall indemnify, defend, and hold harmless the County and the County’s employees, agents, contractors, subcontractors, representatives and officials of and from any and all claims, complaints, and causes of action of any kind or character, including, but not limited to claims for bodily injury, personal injury, death, etc., arising from or related to the Project, the Mossy Creek Wildlife Viewing Area, or any condition, improvement, or fixture in, at or around the Mossy Creek Wildlife Viewing Area.

4.4 Nothing in this Agreement shall be construed to waive any defenses, immunities, or limitations of liability available to either Party under Tennessee law.

5. Compliance with Tennessee Code Annotated Requirements

5.1 This Agreement is executed pursuant to the Tennessee Interlocal Cooperation Act, Tenn. Code Ann. § 12-9-101 et seq.

5.2 The Parties agree to comply with statutory requirements including, but not limited to, the filing of an annual statement with the Tennessee Comptroller of the Treasury that includes:

- The names of the Parties to this Agreement.
- Annual revenue and expenses of any entity created under the Agreement (if applicable); and
- Any additional information required by the Comptroller’s Office.

6. Term, Amendment, and Termination

6.1 This Agreement shall become effective upon approval and execution by the legislative bodies of the County and the City, and shall expire upon the County’s expenditure of the

\$250,000.00 in grant funds, unless this Agreement is extended by the written agreement of the Parties or unless earlier terminated as provided herein.

6.2 Any amendments or modifications to this Agreement must be approved by the legislative bodies of the County and the City in writing and executed by authorized representatives of both Parties.

6.3 This Agreement may be terminated by mutual written agreement of the Parties. Further, this Agreement may be terminated by the County or the City upon thirty (30) days written notice. In the event of termination, the Parties shall cooperate to ensure proper closeout of grant-related activities and compliance with applicable state and federal requirements.

7. Miscellaneous Provisions

7.1. Nothing in this Agreement shall be construed as creating a separate legal entity. With respect to this Agreement, the Parties are independent entities and neither Party nor the Parties' employees, representatives, officials, or contractors are the agents of the other Party and no joint venture of any kind is created by this Agreement.

7.2. The waiver of either party of a breach or violation of any provision of this Agreement shall not operate as, or be construed to be, a waiver of any subsequent breach of the same or other provision hereof.

7.3. Any notice of termination, requests, demands or other communications under this Agreement shall be in writing and shall be deemed delivered: (a) when delivered in person to a representative the parties listed below; (b) 3 days after mailing when mailed by first-class certified mail, return receipt requested, addressed to the party at the address below; (c) upon confirmation of receipt if sent by electronic means or facsimile to the parties listed below; or (d) via FedEx or UPS (signature required):

For the City: Name: _____

Title: _____

Address: _____

Email: _____

Copy to: Name: _____

Title: _____

Address: _____

Email: _____

For the County: Name: _____

Title: _____

Address: _____

Email: _____

Copy to: Name: _____

Title: _____

Address: _____

Email: _____

Any such notice shall also be emailed to the persons listed above. Either Party may change such address or phone number from time to time by providing written notice as provided above.

7.4. This Agreement shall be governed by and construed in accordance with the laws of the State of Tennessee without regard to the conflicts of laws or rules of any jurisdiction.

7.5. This Agreement may be executed in several counterparts, each of which shall be considered an original and all of which shall constitute but one and the same instrument.

7.6. Titles of paragraphs are inserted solely for convenience of reference and shall not be deemed to limit, expand or otherwise affect the provisions to which they relate.

7.7. In the event that any one or more provisions of this Agreement shall, for any reason, be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provisions of this Agreement and this Agreement shall be construed and enforced as if such invalid, illegal or unenforceable provision had never been contained herein.

7.8. This Agreement constitutes the entire agreement of the parties and is intended as a complete and exclusive statement of the promises, representations, negotiations, discussions and agreements that have been made in connection with the subject matter hereof.

7.9. This Agreement must be approved by the legislative bodies of the County and the City. This Agreement is executed by a representative of the County and City who is/ are authorized to execute this instrument. The person executing said document attests that they have authority under Tennessee law to execute this document on behalf of the County and City and that their signature allows City and County to proceed with respect to this Agreement.

7.10. Except as expressly limited by the terms of this Agreement, all rights, powers and privileges conferred hereunder shall be cumulative and not restrictive of those provided at law or in equity.

7.11. The words “JEFFERSON COUNTY,” “JEFFERSON CITY,” “CITY,” and “COUNTY” and pronouns referring thereto shall be construed to be singular or plural, masculine, neuter or feminine, as the facts warrant.

7.12. The Parties agree that they have not entered into this Agreement for the benefit of any third person or persons, and it is their express intention that the Agreement is intended to be for their respective benefit only and not for the benefit of others who might otherwise be deemed to constitute third-party beneficiaries hereof.

IN WITNESS WHEREOF, the Parties have executed this Interlocal Agreement as of the dates below.

JEFFERSON COUNTY, TENNESSEE

Representative Name: _____

Representative Signature: _____

Title: _____

Date: _____

CITY OF JEFFERSON CITY, TENNESSEE

Representative Name: _____

Representative Signature: _____

Title: _____

Date: _____



**OFFICE OF THE CITY MANAGER
AGENDA ITEM REPORT**

TO: Honorable City Council
FROM: James A. Gallup, City Manager
DATE: May 15, 2026
SUBJECT: Request for Change Order 1 – TDEC ARP SWIG Project; additional inspection fee

BACKGROUND:

- The TDEC ARPA SWIG Sewer Rehabilitation Project is nearing completion and there are grant monies left over to cover additional work towards sewer rehabilitation.
- Budget coordination between McGill Associates, ETDD, and Public Works has identified additional sewer rehabilitation work that can be done with remaining grant monies.

FISCAL IMPACT:

- There is \$184,486 remaining grant money available to cover the additional work.
- The request:
 - \$154,156 Change Order for Trenchless repair of 1,020LF of existing 8” sewer main by pipe burst and rehab of four (4) existing manholes
 - \$24,000 to McGill & Associates for construction management and inspection fees

REQUEST/RECOMMENDATION:

- Staff recommends approval of Change Order 1 of \$154,156.00 and the \$24,000 fee for the additional construction management and inspection fees from McGill to coincide with the additional sewer rehab work.

ATTACHMENTS:

- Change Order 1 Documents signed by contractor (Morgan Contracting)
- Letter from McGill & Associates regarding the \$24,000 fee



April 27, 2026

James Gallup, City Manager
City of Jefferson City
112 City Center Drive
Jefferson City, Tennessee 37760

Re: 2024 ARP SWIG Wastewater System
Improvements - Additional Construction
Administration & Inspection Fees

James:

In discussions with East Tennessee Development District (ETDD), there is nearly \$185,000 in grant funds still available. At the time of project award, the intent was to retain these contingency grant dollars to cover any issues that could arise in the current rehabilitation contract with the Contractor (Morgan Contracting). Since then, the Contractor and our inspection staff have moved forward in a way that has kept the project costs under the original awarded amount. Therefore, with the contingency funds still available, our staff has been working over the last 60-75 days with the Contractor to develop additional scope of work to maximize the remaining funds to continue to improve the inflow and infiltration issues in the gravity sewer lines in the area.

Accordingly, we have coordinated this effort with Mitch Loomis with ETDD and he has requested that we develop the construction change order for Morgan Contracting (*already developed and submitted for City approval*) in addition to any additional construction administration and inspection services fees incurred/will be incurred by McGill with the added scope of rehabilitation work. The proposed construction change order generally consists of the trenchless repair of an existing 1,020 linear feet by pipe burst as well as the rehab of four (4) existing manholes for an amount \$154,156.00 and is shown on the most current change order.


Following funding guidelines, the sewer improvement project is required to have construction administration and inspection services to ensure the proposed sewer improvements are installed, tested, and fully functional as designed. In the development of our original professional services contract with the City, a construction timeline for construction administration and inspection fees was determined (150 days) with McGill associated fee at that time of \$80,000. With the added scope of construction work with the Contractor increasing by 135 days and extending beyond our original contract amount, we are requesting additional services in the amount of \$24,000 to continue in accordance with funding guidelines.

SCOPE OF SERVICES – PROFESSIONAL SERVICES (ADDITIONAL)

PROJECT: 2024 ARP SWIG Wastewater System Improvements
LOCATION: Various locations

ENGINEERING DESIGN	\$	N / A
ENGINEERING – OTHER THAN DESIGN	\$	N / A
CONSTRUCTION OBSERVATION (starting Sept 2024 to project completion)	\$	<u>24,000</u>
TOTAL	\$	24,000

If you find this revised scope and fee acceptable, please indicate acceptance by signing and returning one copy for our files.

ACCEPTED	
CITY OF JEFFERSON CITY	McGILL ASSOCIATES, P.A.
BY: _____ (Signature)	BY:  _____ (Signature)
_____ (Print Name/Title)	Jamie Carden, Principal _____ (Print Name/Title)
Date: _____	Date: April 27, 2026

CHANGE ORDER NO.: ONE (1)

Section 8, Item b.

Owner:	City of Jefferson City	Owner's Project No.:	
Engineer:	McGill Associates, PA	Engineer's Project No.:	24.06009
Contractor:	Morgan Contracting, Inc.	Contractor's Project No.:	
Project:	2024 ARP SWIG Wastewater System Improvements		
Contract Name:	2024 ARP SWIG Wastewater System Improvements		
Date Issued:	April 27, 2026	Effective Date of Change Order:	April 28, 2026


The Contract is modified as follows upon execution of this Change Order:

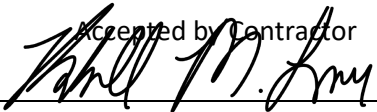
Description: **Trenchless repair of 1020 LF of existing 8" sewer main by pipe burst and rehabilitation of four (4) existing manholes.**

Attachments: **CO1 Line Items**

Drawings

Change in Contract Price	Change in Contract Times [State Contract Times as either a specific date or a number of days]
Original Contract Price: \$ <u>1,289,350.00</u>	Original Contract Times: Substantial Completion: <u>120</u> Ready for final payment: <u>150</u>
[Increase] [Decrease] from previously approved Change Orders No. 1 to No. [Number of previous Change Order] : \$ <u>N/A</u>	[Increase] [Decrease] from previously approved Change Orders No.1 to No. [Number of previous Change Order] : Substantial Completion: <u>N/A</u> Ready for final payment: <u>N/A</u>
Contract Price prior to this Change Order: \$ <u>1,289,350.00</u>	Contract Times prior to this Change Order: Substantial Completion: <u>120</u> Ready for final payment: <u>150</u>
[Increase] [Decrease] this Change Order: \$ <u>154,156.00</u>	Increase this Change Order: Substantial Completion: <u>135</u> Ready for final payment: <u>135</u>
Contract Price incorporating this Change Order: \$ <u>1,443,506.00</u>	Contract Times with all approved Change Orders: Substantial Completion: <u>255</u> Ready for final payment: <u>285</u>

Recommended by Engineer (if required)
By: 
Title: Project Engineer – McGill Associates
Date: 04/27/2026

Accepted by Contractor

Randall Lowe - PM
04/29/2026

Authorized by Owner
By: _____
Title: _____
Date: _____

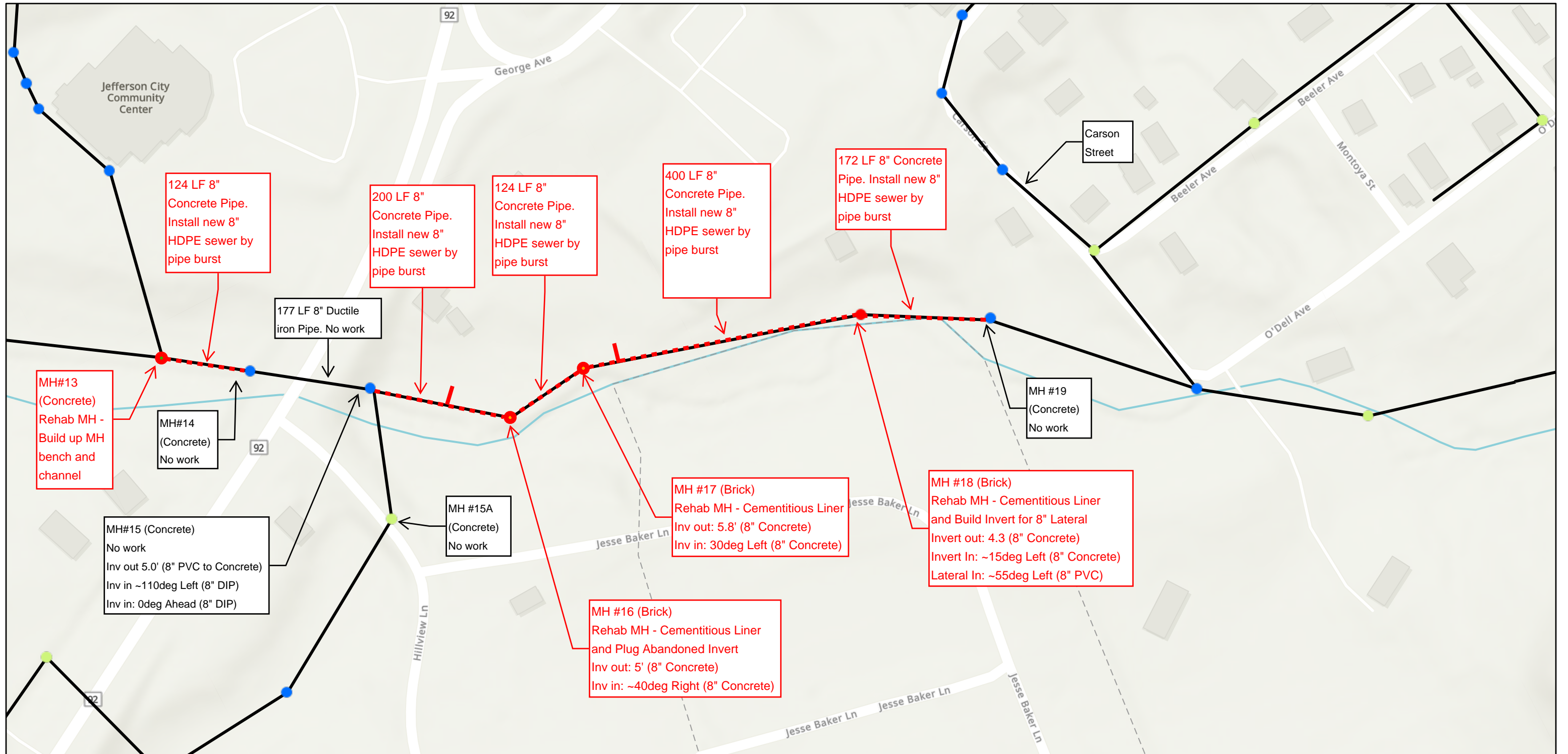
Approved by Funding Agency (if applicable)
By: _____
Title: _____
Date: _____

CHANGE ORDER 1 ADJUSTED LINE ITEMS 2024 ARP SWIG Wastewater System Improvements City of Jefferson City						AWARDED CONTRACT PRICE				BASE CONTRACT ADJUST LINE ITEMS		CO1 QUANTITY ADDITIONS	FINAL CONTRACT PRICE	
ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL	QUANTITY	TOTAL	QUANTITY ADDED	QUANTITY	TOTAL				
1	Mobilization (3% maximum)	1	LS	\$ 32,000.00	\$ 32,000.00	1	\$ 32,000.00	0	1	\$ 32,000.00				
2	Reconnection to Existing Sewer	1	EA	\$ 10,000.00	\$ 10,000.00	2	\$ 20,000.00	0	2	\$ 20,000.00				
3	Connect to Existing Manhole	1	EA	\$ 15,000.00	\$ 15,000.00	1	\$ 15,000.00	0	1	\$ 15,000.00				
4	Casing Pipe Installation #1 (Sta. 28+00 to 29+50) - Includes approximately 145 LF 20" Steel Casing Pipe by Jack & Bore	1	LS	\$ 152,000.00	\$ 152,000.00	1	\$ 152,000.00	0	1	\$ 152,000.00				
5	Casing Pipe Installation #2 (Sta. 23+40 to 24+05) - Includes approximately 65 LF 20" Steel Casing Pipe by Jack & Bore	1	LS	\$ 88,000.00	\$ 88,000.00	1	\$ 88,000.00	0	1	\$ 88,000.00				
6	12" CL350 DIP Gravity Sewer (all depths)	295	LF	\$ 550.00	\$ 162,250.00	295	\$ 162,250.00	0	295	\$ 162,250.00				
7	12" SDR35 PVC Gravity Sewer (all depths)	765	LF	\$ 200.00	\$ 153,000.00	765	\$ 153,000.00	0	765	\$ 153,000.00				
8	15" SDR35 PVC Gravity Sewer (all depths)	250	LF	\$ 285.00	\$ 71,250.00	400	\$ 114,000.00	0	400	\$ 114,000.00				
9	Existing Sewer Manhole Demolition and Abandonment (all depths)	5	EA	\$ 3,800.00	\$ 19,000.00	5	\$ 19,000.00	0	5	\$ 19,000.00				
10	4' Diameter Manhole w/ Standard Frame and Cover (0-8' Depth)	6	EA	\$ 10,600.00	\$ 63,600.00	7	\$ 74,200.00	0	7	\$ 74,200.00				
11	4' Diameter Manhole w/ Standard Frame and Cover (8'+ Depth)	3	EA	\$ 16,400.00	\$ 49,200.00	4	\$ 65,600.00	0	4	\$ 65,600.00				
12	Single Sewer Service Connection/Reconnection with Cleanout	6	EA	\$ 2,500.00	\$ 15,000.00	5	\$ 12,500.00	3	8	\$ 20,000.00				
13	Double Sewer Service Connection/Reconnection with Cleanout	5	EA	\$ 3,600.00	\$ 18,000.00	0	\$ -	0	0	\$ -				
14	Additional 4" PVC Service Line (as directed by Engineer)	100	LF	\$ 140.00	\$ 14,000.00	40	\$ 5,600.00	0	40	\$ 5,600.00				
15	Additional 6" PVC Service Line (as directed by Engineer)	600	LF	\$ 130.00	\$ 78,000.00	94	\$ 12,220.00	0	94	\$ 12,220.00				
16	Point Repair for all sizes (up to 20 LF maximum) (full stone backfill) (As directed by Engineer)	2	EA	\$ 20,000.00	\$ 40,000.00	1	\$ 20,000.00	1	2	\$ 40,000.00				
17	Cut, Cap and Abandon In Place Existing Sewer Line	4	EA	\$ 3,500.00	\$ 14,000.00	4	\$ 14,000.00	0	4	\$ 14,000.00				
18	Asphalt Drive Repair (per detail)	375	LF	\$ 100.00	\$ 37,500.00	200	\$ 20,000.00	0	200	\$ 20,000.00				
19	Miscellaneous Stone Backfill (as directed by Engineer)	100	TON	\$ 100.00	\$ 10,000.00	83	\$ 8,300.00	0	83	\$ 8,300.00				
20	Miscellaneous Concrete (as directed by Engineer)	20	CY	\$ 500.00	\$ 10,000.00	0	\$ -	20	20	\$ 10,000.00				
21	Water Tight Manhole Frame & Cover (as directed by Engineer)	5	EA	\$ 3,700.00	\$ 18,500.00	2	\$ 7,400.00	0	2	\$ 7,400.00				
Alternate 2 Items														
201	16" DR17 HDPE (IPS) Gravity Sewer Installed by Pipe Bursting (includes Pre and Post CCTV, cleaning)	770	LF	\$ 265.00	\$ 204,050.00	624	\$ 204,050.00	0	624	\$ 165,360.00				
202	Rehabilitate Existing Manhole (3)	30	VF	\$ 500.00	\$ 15,000.00	32.45	\$ 15,000.00	15.1	47.6	\$ 23,800.00				
Change Order Items														
CO1-1	8" HDPE Gravity Sewer by Pipe Burst		LF	\$ 210.00	\$ -		\$ -	1020	1020	\$ 214,200.00				
CO1-2	Pre-CCTV and Cleaning of Existing 8" Sewer		LF	\$ 8.00	\$ -		\$ -	947	947	\$ 7,576.00				
TOTALS			BASE	\$ 1,289,350.00	BASE ADJUSTED	\$ 1,214,120.00	FINAL AFTER CHANGE ORDER		\$ 1,443,506.00					

BASE CONTRACT ADJUSTMENTS	-\$75,230.00
CHANGE ORDER COSTS	\$229,386.00
TOTAL ADDED TO CONTRACT	\$154,156.00

Jefferson City Sewer 2025_1

Section 8, Item b.



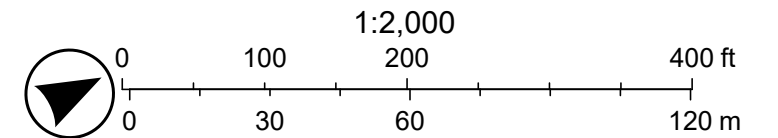
4/22/2026

Manholes

- Excellent/New
- Good
- Fair

- Poor
- Needs Immediate Attention
- Other (see GIS comments)

- Not Verified
- Gravity Sewer
- Pipe Burst
- T Active Lateral



Sources: Esri, TomTom, Garmin, FAO, NOAA, USGS, (c) OpenStreetMap contributors, and the GIS User Community, Sources: Esri, Vantor, Airbus DS, USGS, NGA, NASA, CGIAR, N Robinson, NCEAS, NLS, OS, NMA, Geodatastyrelsen, Rijkswaterstaat, GSA, Geoland, FEMA, Intermap, and the GIS user



**OFFICE OF THE CITY MANAGER
AGENDA ITEM REPORT**

TO: Honorable City Council
FROM: James A. Gallup, City Manager
DATE: May 15, 2026
SUBJECT: Review of Bids Received for Sidewalk Improvements – Project Diabetes Phase 1

BACKGROUND:

- The city recently fielded bids for Sidewalk Improvements for Project Diabetes Phase 1.
- Three bids were received and are tabulated on the attached Bid Tab Form.
- Complete Construction Management, LLC, was the lowest bid at \$94,286.40 with an estimated completion date of June 26, 2026.

FISCAL IMPACT:

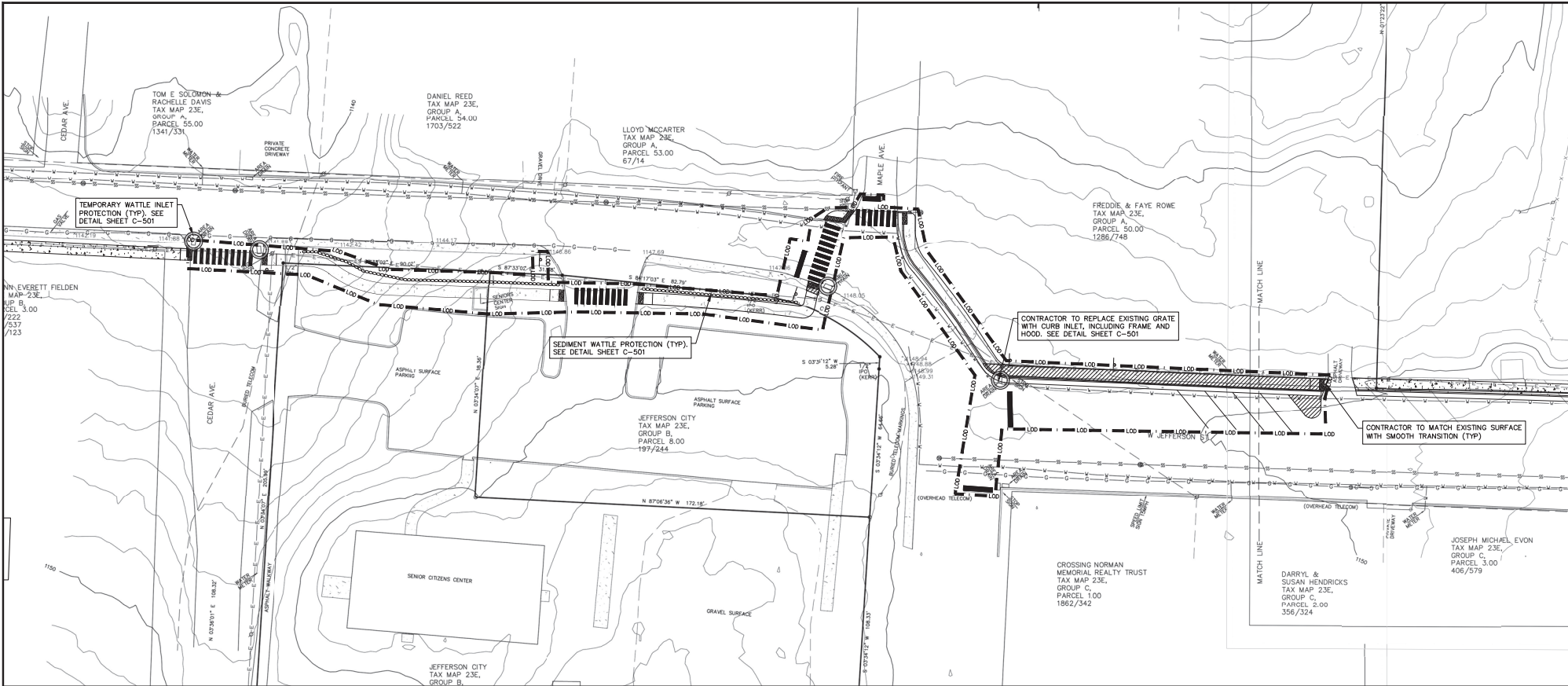
- This project is grant funded by the TN Dept. of Health’s Project Diabetes. (\$450,000)
- First year budget is \$150,000:
 - Site Survey - \$5,600
 - Engineering/Design (McGill Associates) - \$50,000
 - Construction - \$94,400
- Low bid of \$94,286.40 comes in just under the remaining year 1 funds for construction.

REQUEST/RECOMMENDATION:

- Staff recommends bid award to Complete Construction Management, LLC, for **\$94,286.40.**

ATTACHMENTS:

- Bid Tabulation form for RFB 26-08: Sidewalk Improvements – Project Diabetes (Phase 1)
- Phase 1 Site Plan for Connectivity between Roy Harmon Park and Senior Citizens Center



- GENERAL GRADING AND EROSION CONTROL NOTES:**
1. ALL PROPOSED WALKWAYS ARE TO HAVE MAX 2% CROSS SLOPE AND MAX 5% RUNNING SLOPE UNLESS OTHERWISE INDICATED.
 2. CONTRACTOR TO ENSURE POSITIVE DRAINAGE ON ALL SURFACES. NOTIFY ENGINEER/LANDSCAPE ARCHITECT PRIOR TO INSTALLATION OF ANY PAVING/SURFACES IF ON SITE CONDITIONS ARE FIELD DETERMINED NOT TO PROVIDE POSITIVE DRAINAGE.
 3. CONTRACTOR TO INSTALL SILK SAK EROSION PROTECTION ON ANY STRUCTURE RECEIVING RUNOFF FROM THE ACTIVE CONSTRUCTION AREA, NOT ALREADY PROTECTED BY AN EROSION CONTROL DEVICE. UNDER NO CIRCUMSTANCE IS UNTREATED WATER TO BE RELEASED FROM THE WORK AREA WITHOUT PASSING THROUGH AN EROSION CONTROL DEVICE.
 4. THE CONTRACTOR SHALL BE RESPONSIBLE FOR MAINTENANCE OF ALL EROSION CONTROL DEVICES AFTER EACH RAINFALL EVENT OR AS DIRECTED BY LOCAL AUTHORITIES OR THE OWNER.
 5. UPON COMPLETION CONTRACTOR TO PERMANENTLY SEED DISTURBED AREAS WITH 7 LBS/1000 SF FESCUE BLEND MIN. OF 2 (FALCON, REBEL, JAGUAR).

- LEGEND**
- L.O.D. --- LIMITS OF DISTURBANCE
 - SEDIMENT WATTLE
 - WATTLE INLET PROTECTION



3231 Middlebrook Pike
Knoxville, TN 37921
865.540.0801
TN Firm License # 5597
mcgillassociates.com



ISSUED FOR BID

NO.	DATE	BY	DESCRIPTION

PROJECT DIABETES
SIDEWALK IMPROVEMENTS
JEFFERSON CITY
JEFFERSON COUNTY, TENNESSEE

OFFICE MANAGER: J. CARDEN
DESIGNER: T. FORTENBERRY
PROJECT MANAGER: M. NORRIS
REVIEWER: K. DURRANT

STORMWATER AND EROSION CONTROL PLAN

DATE: APRIL 2026	PROJECT #: 25.06025	FUNDING #:
------------------	---------------------	------------

SHEET
C-201



FINANCE DEPARTMENT
Purchasing Division
112 City Center Drive
PO Box 530
Jefferson City, TN 37760
(865) 475-9071

BID TABULATION SHEET

Project Number: 26-08

Date Bids Advertised: May 07, 2026

Project Name: Sidewalk Improvements - Project Diabetes
 (Phase 1)

Bid Deadline (Date/Time): May 14, 2026 @ 2PM

Requesting Department: City Manager's Office

of Addendums Issued: None

VENDOR INFORMATION

<u>Vendor</u>	<u>Company Name</u>	<u>Contact Person</u>	<u>Phone</u>	<u>Email</u>	<u>Date/Time Bid Received</u>
A	TOTAL PROPERTY MANAGEMENT	DAVID GAUT	(865) 333-2119	DAGAUT@TPM.BIZ	14 May 26 @ 1:47PM
B	GCE CONSTRUCTION	JOANNAH KADRON	(423) 201-9836	JOANNAH@GCECO.NET	14 May 26 @ 1:52PM
C	COMPLETE CONSTRUCTION MGMT, LLC	JOSH RUSSELL	(423) 312-1179	RUSSELL@COMPLETECONSTRUCTIONMGMT.COM	14 May 26 @ 1:54PM
D					

BID SUMMARIES

<u>Item Description</u>	<u>A</u>		<u>B</u>		<u>C</u>		<u>D</u>		<u>E</u>	
	<u>Unit</u>	<u>Total</u>	<u>Unit</u>	<u>Total</u>	<u>Unit</u>	<u>Total</u>				
Mobilization (1)	\$ 12,295.45	\$ 12,295.45	\$ 15,500.00	\$ 15,500.00	\$ 17,500.00	\$ 17,500.00				
Demolition (1)	\$ 19,959.95	\$ 19,959.95	\$ 16,000.00	\$ 16,000.00	\$ 15,000.00	\$ 15,000.00				
5' Concrete Sidewalks (240 SY)	\$ 173.11	\$ 41,547.43	\$ 188.15	\$ 45,156.00	\$ 117.86	\$ 28,286.40				
6" Curb and Gutter (230 LF)	\$ 123.67	\$ 28,444.44	\$ 78.00	\$ 17,940.00	\$ 100.00	\$ 23,000.00				
Curb Ramps w/ Truncated Domes (7)	\$ 1,916.06	\$ 13,412.45	\$ 1,582.00	\$ 11,074.00	\$ 500.00	\$ 3,500.00				
Crosswalk Striping (Ladder Style) (4)	\$ 1,848.89	\$ 7,395.56	\$ 1,316.00	\$ 5,264.00	\$ 1,500.00	\$ 4,500.00				
Pedestrian Safety Signage (7)	\$ 905.29	\$ 4,526.44	\$ 300.00	\$ 1,500.00	\$ 500.00	\$ 2,500.00				
Total Phase 1 Bid		\$ 127,581.72		\$ 113,330.00		\$ 94,286.40				
Estimated Completion Date:	June 30, 2026		October 15, 2026		June 26, 2026					

JEFFERSON CITY, TENNESSEE

Ordinance 2026-03

AN ORDINANCE TO LEVY A TAX ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF JEFFERSON CITY, TENNESSEE

BE IT ORDAINED BY THE CITY COUNCIL OF JEFFERSON CITY, TENNESSEE:

Section 1. For the purpose of funding the Fiscal Year 2026-27 Annual Budget, there is hereby **levied a city property tax rate of \$1.20 per \$100** of assessed valuation, on all taxable property within the corporate limits of Jefferson City, Tennessee.

Section 2. This ordinance shall become effective upon final passage, the public welfare requiring it.

Passed this:

First Reading: 27th day of April 2026
Second Reading: 1st day of June 2026

Mitch Cain, Mayor

Attest: _____
Bettina Chandler, City Recorder



CITY MANAGER’S OFFICE AGENDA ITEM REPORT

TO: Mayor and City Council
FROM: Bettina Chandler, City Recorder
DATE: May 28, 2026
SUBJECT: FY 2026-27 Budget Changes for Second Reading

The following changes have been made to the FY 2026-27 Budget since the first reading:

“FY 2025-26 ESTIMATED” COLUMNS UPDATED

The “FY 2025-26 Estimated” columns in all funds have been updated to reflect the most recent budget amendment, which will be passed on first reading at tonight’s council meeting, as requested by the Comptroller’s Office. These updates are to ensure consistency between the amended FY 2025-26 budget and the comparative estimates presented in the FY 2026-27 budget.

GENERAL FUND REVENUE INCREASE – PROJECT DIABETES GRANT

General Fund revenues have increased by \$150,000.00 to recognize the funding associated with the Project Diabetes Grant.

GENERAL FUND EXPENDITURES INCREASE – PROJECT DIABETES SIDEWALK PROJECT

General Fund expenditures have increased by \$150,000.00 for the Project Diabetes Sidewalk Project. This increase is fully offset by grant revenues. Therefore, there is no net effect on the General Fund and no change to the projected decrease in fund balance.

WATER AND SEWER FUND REVENUE ADJUSTMENTS

Water Sales and Sewer Sales revenues in the Water and Sewer Fund have been increased by 16% to provide sufficient revenues to sustain fund operations and obligations.

WATER AND SEWER FUND INTEREST EXPENSE INCREASE

Interest in the Water and Sewer Fund has increased by \$160,000.00 to account for the interest portion of the capital outlay note related to Automated Meter Reading (AMR) equipment and other equipment purchases.

These revisions have been included in the proposed FY 2026-27 Budget for Council consideration at second reading.

Please do not hesitate to contact me should you have any questions regarding these revisions.

City of Jefferson City, Tennessee

ORDINANCE NO. 2026-04

AN ORDINANCE OF THE CITY OF JEFFERSON CITY, TENNESSEE ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027

WHEREAS, Tennessee Code Annotated Title 9 Chapter 1 Section 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, TCA 6-56-201, 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 the 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 annual operating budget and budgetary comparisons of the proposed budget, with the prior year (actual), and the current year (estimated) has been published in a newspaper of general circulation not less than ten (10) days prior to the meeting where the City Council will consider final passage of the budget.

NOW THEREFORE BE IT ORDAINED BY THE COUNCIL OF THE CITY OF JEFFERSON CITY, TENNESSEE:

ORDINANCE 2026-04
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SECTION 1: That the City Council of Jefferson City, Tennessee estimates anticipated revenues and appropriates revenues and fund balances, and appropriates from these anticipated revenues and unexpended and unencumbered funds for the Fiscal Year beginning July 1, 2026, and ending June 30, 2027, be and the same hereby determined and estimated by each fund as follows:

GENERAL FUND	Actual FY 2024-25	Estimated FY 2025-26	Budget FY 2026-27
Revenues			
Local Taxes	\$ 10,159,853	\$ 10,183,750	\$ 10,296,000
Licenses And Permits	254,807	119,750	114,600
Intergovernmental	1,340,555	1,345,370	1,419,140
Grant	214,206	596,000	150,000
Charges For Services	686,444	713,980	713,880
Fines And Forfeitures	242,385	232,500	181,000
Other Revenue	2,440,326	7,198,450	1,432,000
Other Financing Sources			
Debt Proceeds	-	-	-
Total Revenues and Other Financing Sources	\$ 15,338,576	\$ 20,389,800	\$ 14,306,620
Appropriations			
Expenditures			
Administration	\$ 986,810	\$ 1,019,360	\$ 1,099,980
Police	3,872,697	3,746,470	3,756,290
Fire	2,365,859	4,765,640	2,991,510
Building Inspector	211,327	188,450	233,730
Public Works	1,843,633	1,719,510	2,359,400
Parks and Recreation	1,387,523	2,500,270	2,172,510
Culture	153,503	226,250	151,590
Other General Government	2,123,433	8,095,090	2,264,550
Debt Service	758,755	828,000	948,290
Other Financing Uses			
Transfers Out to Other Funds - Sanitation	308,910	327,920	400,890
Total Appropriations	\$ 14,012,450	\$ 23,416,960	\$ 16,378,740
Change in Fund Balance (Revenues - Appropriations)	1,326,126	(3,027,160)	(2,072,120)
Beginning Fund Balance July 1	15,822,956	17,149,082	14,121,922
Ending Fund Balance June 30	\$ 17,149,082	\$ 14,121,922	\$ 12,049,802
Ending Fund Balance as a % of Total Appropriations	122.4%	60.3%	73.6%

ORDINANCE 2026-04
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Sanitation Fund	Actual FY 2024-25	Estimated FY 2025-26	Budget FY 2026-27
Revenues			
Charges for Services	\$ 582,673	\$ 638,000	\$ 620,000
Other Revenue	-	-	-
Other Financing Sources			
Transfers In from Other Funds - General Fund	308,910	327,920	400,890
Total Revenues and Other Financing Sources	\$ 891,583	\$ 965,920	\$ 1,020,890
Appropriations			
Sanitation	\$ 841,240	\$ 965,920	\$ 1,168,630
Total Appropriations	\$ 841,240	\$ 965,920	\$ 1,168,630
Change in Fund Balance (Revenues - Appropriations)	50,343	-	(147,740)
Beginning Fund Balance July 1	117,353	167,696	167,696
Ending Fund Balance June 30	\$ 167,696	\$ 167,696	\$ 19,956
Ending Fund Balance as a % of Total Appropriations	19.9%	17.4%	1.7%

STATE STREET AID FUND	Actual FY 2024-25	Estimated FY 2025-26	Budget FY 2026-27
Revenues			
State Gas and Motor Fuel Taxes	\$ 295,695	\$ 301,820	\$ 308,180
Other Revenue	7,276	2,000	2,000
Total Revenues and Other Financing Sources	\$ 302,971	\$ 303,820	\$ 310,180
Appropriations			
Streets	\$ 313,903	\$ 344,500	\$ 389,500
Total Appropriations	\$ 313,903	\$ 344,500	\$ 389,500
Change in Fund Balance (Revenues - Appropriations)	(10,932)	(40,680)	(79,320)
Beginning Fund Balance July 1	341,810	330,878	290,198
Ending Fund Balance June 30	\$ 330,878	\$ 290,198	\$ 210,878
Ending Fund Balance as a % of Total Appropriations	105.4%	84.2%	54.1%

ORDINANCE 2026-04
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DRUG FUND	Actual FY 2024-25	Estimated FY 2025-26	Budget FY 2026-27
Revenues			
Drug Fines and Costs	\$ 125,478	\$ 35,000	\$ 30,000
Other Revenue	10,638	3,250	5,500
Total Revenues and Other Financing Sources	\$ 136,116	\$ 38,250	\$ 35,500
Appropriations			
Drug Enforcement	\$ 50,746	\$ 80,600	\$ 72,200
Total Appropriations	\$ 50,746	\$ 80,600	\$ 72,200
Change in Fund Balance (Revenues - Appropriations)	85,370	(42,350)	(36,700)
Beginning Fund Balance July 1	119,041	204,411	162,061
Ending Fund Balance June 30	\$ 204,411	\$ 162,061	\$ 125,361
Ending Fund Balance as a % of Appropriations	402.8%	201.1%	173.6%

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WATER and SEWER FUND	Actual FY 2024-25	Estimated FY 2025-26	Budget FY 2026-27
Operating Revenues			
Water Sales	\$ 3,542,782	\$ 3,500,000	\$ 4,060,000
Sewer Fees	2,045,106	2,100,000	2,436,000
Tap Fees	151,585	100,000	100,000
Miscellaneous Other Fees	122,380	135,350	147,800
Total Operating Revenues	\$ 5,861,853	\$ 5,835,350	\$ 6,743,800
Operating Expenses			
Administrative	\$ 706,862	\$ 710,930	\$ 790,280
Water Department	2,035,157	2,376,820	2,202,280
Sewer Department	1,146,112	1,242,930	1,166,180
Other	568,812	681,100	657,560
Depreciation	1,355,555	1,340,000	1,340,000
Total Operating Expenses	\$ 5,812,498	\$ 6,351,780	\$ 6,156,300
Operating Income (Loss)	\$ 49,355	\$ (516,430)	\$ 587,500
Nonoperating Revenues (Expenses)			
Revenue: Investment Income	\$ 93,268	\$ 68,000	\$ 50,000
Grants - Operating			
Other Income	41,663	17,270	10,000
Expense: Debt Service - Interest Expense	(265,763)	(266,230)	(411,880)
Other Expense			
Total Nonoperating Revenue (Expenses)	\$ (130,832)	\$ (180,960)	\$ (351,880)
Income (Loss) Before Capital Contributions and Transfers	\$ (81,477)	\$ (697,390)	\$ 235,620
Capital Contributions and Transfers			
Capital Contributions - Grants	1,787,451	2,594,160	-
Capital Contributions - Other			2,500,000
Transfers In - from Other Funds			
Transfers Out - to Other Funds (PILOT)			
Total Capital Contributions and Transfers	\$ 1,787,451	\$ 2,594,160	\$ 2,500,000
Change in Net Position	\$ 1,705,974	\$ 1,896,770	\$ 2,735,620
Beginning Net Position July 1	18,308,996	20,014,970	21,911,740
Ending Net Position June 30	\$ 20,014,970	\$ 21,911,740	\$ 24,647,360

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SECTION 2: At the end of the current fiscal year the governing body estimates the net change in fund balances as follows:

Fund	Estimated Fund Balance at June 30, 2026
General Fund	\$ \$14,121,922
Sanitation Fund	\$ 167,696
State Street Aid Fund	\$ 290,198
Drug Fund	\$ 162,061
Water & Sewer Fund	\$ 21,911,740

SECTION 3: That the governing body recognizes that the municipality has bonded and other indebtedness as follows:

City of Jefferson City									
Schedule of Outstanding Debt and Budgeted Debt Service									
Fiscal Year 2027									
Note: Enter information in the unshaded cells.									
Fund	Type of Debt	Loan Name and Description	Original Issuance Amount	Authorized & Unissued	Total Principal Outstanding at June 30	Budgeted Annual Debt Service			Detailed Budget Page Number
						Principal	Interest	Total	
General	Bonds	General Obligation Bonds (2021) - Refunding Library	\$ 1,900,000		\$ 1,360,000	\$ 110,000	\$ 25,480	\$ 135,480	44
		General Obligation Bonds (2017) - City Center Complex	6,550,000		3,910,000	395,000	106,620	501,620	15
		General Obligation Bond (2025) - Fire Station 2 and Fire Truck	5,300,000		5,300,000	-	221,320	221,320	23
	Notes	Police - Capital Outlay Note Series 2022	227,970		60,000	60,000	1,100	61,100	18
		Streets Vehicles & Equipment - Capital Outlay Note Series 2022B	218,350		128,100	23,600	5,170	28,770	26
	Total			\$ 14,196,320	\$ -	\$ 10,758,100	\$ 588,600	\$ 359,690	\$ 948,290
Water and Sewer	Bonds	Rural Development Loan - W/S Revenue Tax Bond Series 2012A (Sewer)	3,065,000		\$ 2,579,710	\$ 65,450	\$ 54,460	\$ 119,910	64 & 68
		Cumberland Securities Bond Series 2020 - Water Refunding (Water)	6,450,000		5,150,000	240,000	102,500	342,500	57 & 66
		Rural Development Loan - W/S Revenue Tax Bond Series 2019 (Sewer)	4,483,000		4,040,220	90,810	54,990	145,800	64 & 68
		Cumberland Securities Bond Series 2021 - Sewer Refunding (Sewer)	1,315,000		995,000	75,000	18,630	93,630	64 & 68
	Loan Agreements	Tennessee Local Development Authority 2004-060 (Water)	5,000,000		1,260,050	261,340	9,020	270,360	57 & 66
	Notes	Capital Outlay Note (W/S) - Series 2022B	433,650		304,800	33,000	12,290	45,290	57, 64, 66, 68
		Capital Outlay Note (W/S) - Series 2027		2,500,000					
Total			\$ 20,746,650	\$ 2,500,000	\$ 14,329,780	\$ 765,600	\$ 251,890	\$ 1,017,490	

ORDINANCE 2026-04
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SECTION 4: During the coming fiscal year the governing body has pending and planned capital projects with proposed funding as follows:

Pending Capital Projects	Pending Capital Projects- Total Expense	Pending Capital Projects Expense Financed by Estimated Revenues and/or Reserves	Pending Capital Projects Expense Financed by Debt Proceeds
\$0.00		\$0.00	\$0.00

Proposed Future Capital Projects	Proposed Future Capital Projects – Total Expense	Proposed Future Capital Projects Expense Financed by Estimated Revenues and/or Reserves	Proposed Future Capital Projects Expense Financed by Debt Proceeds
\$0.00		\$0.00	\$0.00

SECTION 5: Amendments to budget, when budget must be adopted, and effect of adoption.
 After the first reading the council may adopt the budget with or without amendment, but no amendment shall decrease expenditures required by law for debt service. The budget shall be adopted for the ensuing fiscal year before the end of the current fiscal year. Adoption of the budget shall constitute appropriations of the amounts specified therein as expenditures from the funds indicated and shall constitute a levy of the property tax therein proposed.
 (City Charter – Article IX, Section 5)

SECTION 6: Supplemental appropriations. If during the fiscal year the manager certifies that there are available for appropriation revenues in excess of those estimated in the budget, the council by ordinance may make supplemental appropriations for the year up to the amount of such excess. (City Charter – Article IX, Section 6)

SECTION 7: Emergency appropriations. Upon a declaration by the council that there exists a public emergency affecting life, health, property or the public peace, the council may make emergency appropriations by ordinance. To the extent that there are no available unappropriated revenues to meet such appropriations council is authorized to borrow funds sufficient to meet said emergency by issuing negotiable notes.

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SECTION 8: Deficits. If at any time during the fiscal year it appears probable to the manager that the revenues available will be insufficient to meet the amount appropriated, he shall report to the council without delay, indicating the estimated amount of the deficit, any remedial action taken by him and his recommendations as to any other steps to be taken. The council shall then take such further action as it deems necessary to prevent or minimize any deficit and for that purpose it may by ordinance reduce appropriations. (City Charter – Article IX, Section 8)

SECTION 9: Transfer of unencumbered appropriations. At any time during the fiscal year the manager may transfer part or all of any unencumbered appropriation balance among programs within a department, office or agency and, upon written request by the manager, the council may by resolution transfer part of all of any unencumbered appropriation balance from one department, office, or agency to another. (City Charter – Article IX, Section 9)

SECTION 10: A detailed budget and financial plan is attached and will become part of this budget ordinance.

SECTION 11: This annual operating and capital budget ordinance shall be submitted to the Comptroller of the Treasury or Comptroller’s Designee for approval if the City has notes issued pursuant to Title 9, Chapter 21, TCA or loan agreements with a public building authority issued pursuant to Title 12, Chapter 10, TCA approved by the Comptroller of the Treasury or Comptroller’s Designee within 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, TCA.

SECTION 12: Lapsing of appropriations. Every appropriation shall lapse at the end of the fiscal year to the extent that it has not been expended or encumbered. (City Charter – Article IX, Section 10)

SECTION 13: All ordinances or parts of ordinances in conflict with any provision of this ordinance are hereby repealed. (City Charter – Article IX, Section 12)

SECTION 14: This ordinance shall take effect July 1, 2026, the public welfare requiring it.

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1st Reading 27th day of April 2026.

2nd Reading 1st day of June 2026.

Mitch Cain, Mayor

Bettina Chandler, City Recorder

GENERAL FUND - REVENUES FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
LOCAL TAXES				
31110	REAL & PERSONAL PROPERTY TAX	\$3,657,699	\$3,960,000	\$4,025,000
31200	PROPERTY TAX DELINQUENT	\$170,629	\$120,000	\$105,000
31300	INTEREST, PENALTY, COURT COST	\$37,330	\$25,000	\$25,000
31610	LOCAL SALES TAX	\$5,201,141	\$5,200,000	\$5,300,000
31710	WHOLESALE BEER TAX	\$307,527	\$255,000	\$300,000
31720	WHOLESALE LIQUOR TAX	\$339,283	\$245,000	\$280,000
31800	LOCAL BUSINESS TAX	\$389,242	\$300,000	\$200,000
31912	CABLE TV FRANCHISE	\$52,511	\$70,000	\$55,000
31980	MIXED DRINK TAXES	\$4,491	\$8,750	\$6,000
	TOTAL LOCAL TAXES	\$10,159,853	\$10,183,750	\$10,296,000
LICENSE AND PERMITS				
32210	BEER ANNUAL PRIVILEGE TAX	\$2,700	\$3,100	\$3,000
32220	BEER PERMIT APPLICATION FEES	\$1,000	\$250	\$0
32240	BEER LICENSE HOLDER FINES	\$10,000	\$0	\$0
32410	ANIMAL REGISTRATION	\$126	\$100	\$100
32610	BUILDING PERMITS	\$237,902	\$115,000	\$110,000
32650	EXCAVATING PERMITS	\$2,700	\$0	\$0
32710	SIGN PERMITS	\$379	\$1,300	\$1,500
	TOTAL LICENSES AND PERMITS	\$254,807	\$119,750	\$114,600
INTERGOVERNMENTAL REVENUE				
33310	HOUSING AUTHORITY, LIEU OF TAX	\$56,470	\$56,460	\$56,470
33320	TVA PAYMENTS IN LIEU OF TAX	\$102,713	\$101,020	\$114,600
33410	LAW ENFORCEMENT EDUCATION	\$24,000	\$24,000	\$24,000
33420	FIRE DEPARTMENT EDUCATION	\$22,800	\$24,000	\$22,800
33425	CITY RECORDER DEPARTMENT EDUCATION	\$0	\$3,870	\$0
33510	STATE SALES TAX	\$1,059,702	\$1,050,000	\$1,129,170
33511	TELECOM INTERSTATE SALES TAX	\$5,548	\$6,000	\$5,000
33520	STATE INCOME TAX-HALL TAX	\$2,644	\$0	\$0
33530	STATE BEER TAX	\$3,543	\$3,900	\$3,500
33553	STATE GASOLINE INSPECTION FEE	\$15,374	\$14,000	\$15,400
33558	TRANSPORTATION MODERNIZATION TAX	\$3,424	\$3,640	\$3,700
33593	CORPORATE/BANK EXCISE TAX	\$25,943	\$41,000	\$25,000
33594	SPORTS BETTING PRIVILEGE TAX	\$18,394	\$17,480	\$19,500
	TOTAL INTERGOVERNMENTAL REVENUE	\$1,340,555	\$1,345,370	\$1,419,140
GRANT REVENUE				
33114	FIRE 2025 CDBG GRANT	\$0	\$52,550	\$0
33190	OTHER FEDERAL GRANTS-HOMELAND SECURITY & A.F.F. & BULLETPROOF VESTS	\$18,008	\$20,860	\$0
33430	OTHER GRANT RELIEF	\$24,923	\$110,270	\$0
33450	STATE GRANT-PROJECT DIABETES	\$0	\$150,000	\$150,000
33470	FIRE HMEP GRANT	\$0	\$52,800	\$0
33480	POLICE RECRUITMENT AND RETENTION GRANT	\$7,000	\$14,000	\$0
33490	TRAFFIC CONTROL GRANT	\$25,254	\$31,300	\$0
33560	STATE STP PROJECT REVENUE	\$19,571	\$73,850	\$0
33720	PEP & JHFB GRANTS	\$119,450	\$90,370	\$0
	TOTAL GRANT REVENUE	\$214,206	\$596,000	\$150,000

GENERAL FUND - REVENUES FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
CHARGES FOR SERVICES				
GENERAL				
34121	CLERK'S FEES - BUSINESS TAX	\$2,625	\$2,500	\$2,500
34190	PLANNING COMMISSION FILING FEE	\$505	\$400	\$860
34191	HISTORIC ZONING FILING FEE	\$150	\$100	\$50
34210	SPECIAL POLICE SERVICE-CNU	\$367,781	\$390,090	\$385,240
34310	HWYS & STREETS CHARGES FOR SERV.	\$125,982	\$125,980	\$125,980
	TOTAL GENERAL SERVICES	\$497,043	\$519,070	\$514,630
COMMUNITY CENTER				
34711	SEASON PASSES	\$35,399	\$35,000	\$38,000
34712	ENTRY FEES	\$48,752	\$48,000	\$50,000
34714	MEETING ROOM RENTAL	\$33,146	\$34,000	\$34,000
34716	SILVER SNEAKERS/ASH	\$4,506	\$9,400	\$7,000
34717	PROGRAM INCOME	\$17,948	\$14,000	\$15,000
34718	MISCELLANEOUS INCOME	\$0	\$0	\$0
	TOTAL COMMUNITY CENTER	\$139,751	\$140,400	\$144,000
OUTDOOR SWIMMING POOL				
34721	SEASON PASSES	\$2,310	\$2,500	\$3,000
34722	ADMITTANCE FEES	\$28,120	\$30,000	\$30,000
34723	SWIMMING LESSONS	\$2,314	\$2,500	\$3,000
34724	RENTAL CHARGES	\$7,864	\$8,000	\$8,000
34725	POOL CONCESSIONS	\$4,519	\$6,000	\$5,000
	TOTAL OUTDOOR SWIMMING POOL	\$45,127	\$49,000	\$49,000
GENERAL RECREATION				
34740	BASKETBALL GATE CHARGES	\$1,192	\$1,320	\$1,000
34741	TEE BALL CHARGES	\$235	\$800	\$800
34743	BASKETBALL YOUTH ENTRY FEES	\$1,016	\$500	\$1,000
34746	VOLLEYBALL FEES	\$0	\$0	\$0
34748	SALE OF BASKETBALL SHIRTS	\$100	\$210	\$500
34749	SALE OF T-BALL SHIRTS	\$130	\$450	\$450
34750	FESTIVAL PERMITS	\$1,850	\$2,230	\$2,500
34790	OTHER OPERATIONAL CHARGES	\$0	\$0	\$0
	TOTAL GENERAL RECREATION	\$4,523	\$5,510	\$6,250

GENERAL FUND - REVENUES FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
	FINES, FORFEITS, & PENALTIES			
35100	CITY LITIGATION TAX	\$15,767	\$14,500	\$13,000
35110	CITY COURT FINES AND COSTS	\$175,645	\$176,000	\$130,000
35140	DRUG FINES	\$17,209	\$12,000	\$15,000
35160	FINES FROM COUNTY COURT	\$30,115	\$25,000	\$20,000
35300	CITY FINES PENALTIES	\$3,649	\$5,000	\$3,000
	TOTAL FINES, FORFEITS, & PENALTIES	\$242,385	\$232,500	\$181,000
	OTHER REVENUE			
36100	INTEREST EARNINGS	\$1,031,874	\$550,000	\$500,000
36211	HOSPITAL LEASE PAYMENTS	\$448,350	\$850,000	\$850,000
36212	RENT FROM WATER/SEWER	\$60,000	\$60,000	\$60,000
36215	MOB LEASE PAYMENT	\$481	\$2,000	\$2,000
36330	SALE OF EQUIPMENT	\$88,378	\$14,290	\$0
36350	INSURANCE RECOVERIES	\$84,081	\$7,600	\$0
36700	CONTRIBUTION AND DONATIONS - PRIVATE	\$100	\$151,490	\$0
36710	CONTRIBUTION AND DONATIONS - MOSSY CREEK FESTIVAL	\$0	\$500	\$0
36720	CONTRIBUTION AND DONATIONS - ORGANIZATIONS	\$604,330	\$0	\$0
36721	CONTRIBUTION FROM COUNTY-FIRE DEPARTMENT	\$96,882	\$96,880	\$0
36900	OTHER FINANCING SOURCES	\$25,850	\$24,440	\$20,000
36910	PREMIUM ON BOND SALE	\$0	\$141,250	\$0
36920	SALE OF BONDS PROCEEDS	\$0	\$5,300,000	\$0
	TOTAL OTHER REVENUE	\$2,440,326	\$7,198,450	\$1,432,000
	TOTAL GENERAL FUND REVENUES	\$15,338,576	\$20,389,800	\$14,306,620
27100	UNASSIGNED FUND BALANCE-DECREASE		\$3,027,160	\$2,072,120
	TOTAL REVENUES AND FUND BALANCE	\$15,338,576	\$23,416,960	\$16,378,740
	GRAND TOTAL-EXPENDITURES	\$14,012,450	\$23,416,960	\$16,378,740
	UNASSIGNED FUND BALANCE INCREASE ***	\$1,326,126		

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
41111	CITY COUNCIL			
111	SALARIES	\$20,400	\$20,400	\$20,400
141	OASI	\$4,030	\$4,800	\$6,150
143	RETIREMENT - CURRENT	\$1,844	\$2,000	\$2,530
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$500	\$0
211	POSTAGE, BOX RENT, ETC.	\$28	\$50	\$50
224	DUPLICATION	\$0	\$900	\$500
235	MEMBERSHIPS, REGISTRATION (COUNCILMEMBER CONFERENCE)	\$20	\$500	\$1,000
236	PUBLIC RELATIONS-CHRISTMAS DINNER	\$4,130	\$6,000	\$0
236	PUBLIC RELATIONS-OTHER	\$4,036	\$2,000	\$0
237	ADVERTISING	\$658	\$1,000	\$1,000
239	DUES- TML	\$3,312	\$3,300	\$3,400
239	DUES-ETDD	\$1,347	\$1,350	\$1,350
239	DUES-CHAMBER	\$7,500	\$7,500	\$7,500
245	TELEPHONE AND TELEGRAPH	\$1,351	\$1,400	\$1,400
252	LEGAL SERVICES	\$12,750	\$0	\$0
255	DATA PROCESSING SERVICES	\$176	\$0	\$0
258	WEB SITE SERVICES	\$1,200	\$1,600	\$1,600
259	PROFESSIONAL SERVICES-CODE UPDATE/APPRaisal	\$2,408	\$2,500	\$2,500
259	OTHER PROFESSIONAL SERVICES (FIREWORKS/125th Anniversary Celebration)	\$0	\$0	\$30,000
283	OUT-OF-TOWN EXPENSE (COUNCILMEMBER CONFERENCE)	\$0	\$1,500	\$1,500
285	STAFF LOCAL TRAVEL	\$21,000	\$30,000	\$30,000
287	MEALS AND ENTERTAINMENT	\$21,000	\$30,000	\$30,000
310	OFFICE SUPPLIES AND MATERIALS	\$135	\$100	\$100
311	OFFICE STATIONARY AND FORMS	\$83	\$100	\$100
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER	\$1,281	\$0	\$0
323	FOOD	\$463	\$500	\$500
326	CLOTHING	\$340	\$1,000	\$1,000
790	CONTRIBUTION TO JEFFERSON ALLIANCE	\$50,000	\$50,000	\$50,000
790	CONTRIBUTION TO MOSSY CREEK FOUNDATION	\$5,000	\$5,000	\$5,000
790	HERITAGE CENTER AT MOSSY CREEK	\$8,000	\$8,000	\$8,000
790	CONTRIBUTION TO CHRISTMAS IN JEFF. CO./CHAMBER EVENT	\$1,000	\$1,000	\$1,000
949	OTHER MACHINERY AND EQUIPMENT	\$9,975	\$0	\$0
	TOTAL CITY COUNCIL	\$183,467	\$183,000	\$206,580
41210	CITY COURT			
252	LEGAL SERVICES	\$20,000	\$20,000	\$20,000
290	CONTRACTUAL SERVICES-SPANISH INTERPRETER	\$0	\$200	\$200
	TOTAL CITY COURT	\$20,000	\$20,200	\$20,200

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
41320	CITY MANAGER			
111	SALARIES - PERM. EMPLOYEES REG.	\$108,595	\$120,350	\$118,700
131	TERMINAL PAY AND SICK LEAVE	\$2,064	\$0	\$0
141	OASI	\$8,408	\$8,860	\$9,080
143	RETIREMENT	\$9,954	\$12,360	\$14,730
146	WORKMEN'S COMPENSATION	\$204	\$500	\$230
147	UNEMPLOYMENT INSURANCE	\$29	\$50	\$50
148	EMPLOYEE EDUCATION AND TRAINING (JAMES-\$5,000/LIEBE-\$500)	\$420	\$5,500	\$3,500
211	POSTAGE, BOX RENT, ETC.	\$48	\$100	\$100
224	DUPLICATION	\$94	\$500	\$500
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$52	\$100	\$100
235	MEMBERSHIPS, REGISTRATION (JAMES \$3,500/LIEBE-\$500)	\$3,190	\$4,000	\$3,500
236	PUBLIC RELATIONS (125TH MILESTONE CELEBRATION ITEMS)	\$0	\$0	\$5,000
237	ADVERTISING	\$0	\$0	\$200
239	OTHER SUBSCR. DUES (AGENDA MGMT ANNUAL FEES)	\$18,284	\$6,500	\$8,000
245	TELEPHONE AND TELEGRAPH	\$1,865	\$2,500	\$2,500
255	DATA PROCESSING (PLACER AI SUBSCRIPTION,REVIZE INTERNET-ONE TIME FEE;BID & JOB POSTING TEMPLATE)	\$35	\$0	\$0
259	OTHER PROFESSIONAL SERVICES (PROPERTY SURVEYS)	\$0	\$1,500	\$10,000
283	OUT-OF-TOWN EXPENSE (JAMES-\$8,000/LIEBE-\$2,000)	\$3,966	\$10,000	\$7,000
285	VEHICLE ALLOWANCE	\$8,454	\$8,400	\$8,400
287	MEALS AND ENTERTAINMENT (ADMIN PROFESSIONAL DEVELOPMENT DAY;CHAMBER BREAKFAST/JC YOUTH LE	\$1,994	\$0	\$2,000
310	OFFICE SUPPLIES AND MATERIALS	\$1,176	\$1,000	\$1,000
311	OFFICE STATIONERY AND FORMS	\$131	\$200	\$400
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER (IPAD)	\$200	\$0	\$0
312	SMALL ITEMS OF EQUIPMENT	\$648	\$1,000	\$0
323	FOOD	\$0	\$500	\$0
326	CITY LOGO SHIRTS	\$697	\$1,000	\$750
329	OTHER OPERATING SUPPLIES	\$0	\$1,000	\$1,000
948	COMPUTER EQUIPMENT	\$609	\$0	\$0
	TOTAL CITY MANAGER	\$171,117	\$185,920	\$196,740
41430	GENERAL ELECTIONS			
237	ADVERTISING	\$41	\$0	\$100
311	OFFICE STATIONERY AND FORMS	\$396	\$0	\$500
	TOTAL GENERAL ELECTIONS	\$437	\$0	\$600

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
41510	CITY RECORDER			
111	SALARIES - PERM. EMPLOYEES REG.	\$244,596	\$266,040	\$225,670
129	OTHER WAGES	\$1,200	\$0	\$0
131	TERMINAL PAY AND SICK LEAVE	\$10,013	\$0	\$0
141	OASI	\$19,172	\$19,750	\$17,270
143	RETIREMENT	\$23,078	\$27,550	\$28,010
146	WORKMEN'S COMPENSATION	\$463	\$600	\$190
147	UNEMPLOYMENT INSURANCE	\$125	\$130	\$110
148	EMPLOYEE EDUCATION AND TRAINING (CPE'S-BT, AMY, EMMA-\$3,000/FRONT OFFICE-\$500)	\$3,005	\$4,500	\$2,500
211	POSTAGE, BOX RENT, ETC.	\$3,363	\$4,000	\$4,000
224	DUPLICATION	\$4,021	\$3,500	\$4,000
231	PUBLICATION OF NOTICES	\$2,053	\$2,500	\$2,500
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$52	\$100	\$100
235	MEMBERSHIPS, REGISTRATION (IICM, TAMCAR, TGFOA, SAMS CLUB)	\$521	\$1,000	\$500
245	TELEPHONE AND TELEGRAPH	\$2,087	\$2,350	\$2,100
251	MEDICAL, DENTAL, VITAL STATS	\$129	\$100	\$150
255	DATA PROCESSING (LOCAL GOVERNMENT CORPORATION)	\$25,247	\$28,000	\$28,000
255	DATA PROCESSING (CJIS BACKUP SYSTEMS)	\$0	\$500	\$0
259	OTHER PROFESSIONAL SERVICES	\$38	\$500	\$0
263	REPAIR, MAINTENANCE FURNITURE ETC.	\$0	\$500	\$500
283	OUT-OF-TOWN EXPENSE (FALL TGFOA CONFERENCE)	\$532	\$1,000	\$600
285	STAFF LOCAL TRAVEL	\$80	\$300	\$100
293	RECORDING DOCUMENTS	\$0	\$100	\$100
310	OFFICE SUPPLIES	\$3,000	\$5,000	\$4,000
311	OFFICE STATIONERY AND FORMS	\$2,740	\$2,500	\$2,800
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$1,553	\$0	\$1,190
312	SMALL EQUIPMENT ITEMS	\$3,552	\$1,000	\$500
326	CITY LOGO SHIRTS	\$1,577	\$2,000	\$1,750
555	BANK SERVICE CHARGES-WIRES	\$85	\$250	\$250
556	BANK SERVICE CHARGES-DIRECT DEPOSIT	\$1,388	\$2,200	\$1,400
745	PROPERTY TAX RELIEF CITY MATCH	\$0	\$25,000	\$25,000
948	COMPUTER EQUIPMENT-REQUESTEDBY I.T. MANAGER (SEE EQUIPMENT LIST)	\$14,087	\$4,000	\$7,750
949	OTHER EQUIPMENT	\$0	\$800	\$0
	TOTAL CITY RECORDER	\$367,757	\$405,770	\$361,040

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
41520	CITY ATTORNEY			
252	LEGAL SERVICES	\$20,000	\$20,000	\$20,000
	TOTAL CITY ATTORNEY	\$20,000	\$20,000	\$20,000
41530	ACCOUNTING AND AUDITING			
253	ACCOUNTING AND AUDITING SERVICES AND STATE AUDIT CROSSWALK	\$24,038	\$31,000	\$33,000
253	ACCOUNTING AND AUDITING SERVICES - JCIDB	\$7,500	\$7,500	\$7,500
253	OTHER ACCOUNTING SERVICES-CAPITAL OUTLAY	\$9,073	\$6,000	\$12,500
253	STATE AUDIT CONVERSION COSTS	\$2,940	\$2,500	\$0
253	OPEB EVALUATION	\$4,900	\$0	\$5,000
	TOTAL ACCOUNTING AND AUDITING	\$48,451	\$47,000	\$58,000
41550	TAX ADMINISTRATION			
259	OTHER PROFESSIONAL SERVICES	\$28,442	\$5,000	\$5,000
	TOTAL TAX ADMINISTRATION	\$28,442	\$5,000	\$5,000

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
41640	INFORMATION TECHNOLOGY/DATA PROCESSING			
111	SALARIES - PERM. EMPLOYEES REG.	\$64,879	\$71,050	\$70,690
131	TERMINAL PAY AND SICK LEAVE	\$1,010	\$0	\$0
141	OASI	\$4,816	\$5,280	\$5,410
143	RETIREMENT	\$5,917	\$7,360	\$8,770
146	WORKMEN'S COMPENSATION	\$148	\$180	\$60
147	UNEMPLOYMENT INSURANCE	\$15	\$20	\$20
148	EMPLOYEE EDUCATION AND TRAINING	\$406	\$1,000	\$1,000
211	POSTAGE, BOX RENT, ETC.	\$0	\$100	\$50
224	DUPLICATION	\$21	\$200	\$100
235	MEMBERSHIPS, REGISTRATION	\$25,096	\$1,320	\$1,500
245	TELEPHONE AND TELEGRAPH (SPECTRUM BACKUP INTERNET/FAILOVER-\$650)	\$258	\$500	\$1,200
251	MEDICAL, DENTAL, VITAL STATS	\$0	\$0	\$0
255	DATA PROCESSING SERVICES (ADOBE, ANYDESK,APPLE BUSINESS MGR,CHAT GPT,VC3,YODEK)	\$38,369	\$44,670	\$46,490
259	OTHER PROFESSIONAL SERVICES-EMAIL SERVICES	\$0	\$400	\$0
283	OUT-OF-TOWN EXPENSE	\$643	\$350	\$1,000
285	STAFF LOCAL TRAVEL	\$0	\$350	\$400
310	OFFICE SUPPLIES	\$1,076	\$1,000	\$1,000
311	OFFICE STATIONERY AND FORMS	\$0	\$100	\$0
312	SMALL EQUIPMENT ITEMS (CAMERA TESTER-\$180, MONITOR STAND \$60)	\$879	\$600	\$500
326	CITY LOGO SHIRTS	\$194	\$250	\$200
329	OTHER OPERATING SUPPLIES (MACRIUM REFLECT SYSTEM IMAGING DISASTER RECOVERY LICENSE-\$80)	\$49	\$100	\$150
341	CONSUMABLE TOOLS	\$0	\$250	\$250
948	COMPUTER EQUIPMENT	\$0	\$3,840	\$0
	TOTAL INFORMATION TECHNOLOGY/DATA PROCESSING	\$143,776	\$138,920	\$138,790
41650	PERSONNEL (INTERNAL CULTURE)			
111	REGULAR SALARIES	\$0	\$0	\$55,220
131	TERMINAL PAY AND SICK LEAVE	\$0	\$0	\$0
141	OASI	\$0	\$0	\$4,230
143	RETIREMENT	\$0	\$0	\$6,850
146	WORKERS COMPENATION	\$0	\$0	\$50
147	UNEMPLOYMENT	\$0	\$0	\$20
211	POSTAGE, BOX RENT, ETC.	\$25	\$0	\$50
224	DUPLICATION	\$169	\$0	\$200
235	MEMBERSHIPS, REGISTRATION (HRCI CERTIFICATION)	\$123	\$1,250	\$500
236	PUBLIC RELATIONS-EMPLOYEE (SUMMER PARTY/BBQ & BALL/THANKSGIVING/CHRISTMAS/SPRING FLING/RETIR	\$0	\$6,000	\$12,000
236	PUBLIC RELATIONS-EMPLOYEE (HATS, MUGS, BANNERS, PINS, FLOWERS)	\$0	\$6,000	\$6,000
237	ADVERTISING	\$0	\$300	\$300
245	TELEPHONE AND TELEGRAPH	\$1,835	\$0	\$2,000
259	OTHER PROFESSIONAL SERVICES (SALARY COMP STUDY/HAZARDOUS DUTY BENEFIT STUDY)	\$0	\$0	\$4,060
263	REPAIR AND MAINTENANCE-OFFICE EQUIPMENT	\$0	\$0	\$0
283	OUT-OF-TOWN EXPENSE	\$121	\$0	\$1,000
285	STAFF LOCAL TRAVEL	\$0	\$0	\$0
310	OFFICE SUPPLIES AND MATERIALS	\$1,021	\$0	\$300
312	SMALL ITEMS OF EQUIPMENT	\$69	\$0	\$0
326	CLOTHING AND UNIFORMS	\$0	\$0	\$250
	TOTAL PERSONNEL ADMINISTRATION	\$3,363	\$13,550	\$93,030

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
41710	BUILDING INSPECTOR/CODES ENFORCEMENT			
111	SALARIES-PERM. EMPLOYEES REG.	\$105,023	\$122,690	\$122,490
131	TERMINAL PAY AND SICK LEAVE	\$3,418	\$0	\$0
141	OASI	\$7,969	\$9,140	\$9,370
143	RETIREMENT	\$9,739	\$12,750	\$15,200
146	WORKMEN'S COMPENSATION	\$4,042	\$3,220	\$2,850
147	UNEMPLOYMENT INSURANCE	\$42	\$60	\$60
148	EMPLOYEE EDUCATION AND TRAINING	\$2,859	\$5,000	\$3,110
	Will: Code Testing \$2,000; TNSA Stormwater Conference \$400			
	Jeff: Renew Certificates \$110; ICC Online Learning Subscription \$600			
211	POSTAGE, BOX RENT, ETC.	\$749	\$1,000	\$1,000
213	VEHICLE TITLES, LICENSES	\$21	\$0	\$0
224	DUPLICATION	\$429	\$750	\$500
235	MEMBERSHIPS, REGISTRATION (ICC \$160; ETBOA \$25; TNSA \$300; NFPA 300)	\$364	\$490	\$1,000
237	ADVERTISING	\$921	\$1,350	\$1,000
239	OTHER SUBSCRIPTIONS, DUES (BUILDING PERMIT SOFTWARE SUBSCRIPTION)	\$4,200	\$5,000	\$5,000
	(Civic Plus Year 2 - \$4,200 + 5% = \$4410 + 5% ANNUAL = \$4630.50 BLUEBEAM PLAN REVIEW SOFTWARE/APP = \$330 ANNUALLY)			
245	TELEPHONE AND TELEGRAPH	\$2,616	\$2,500	\$3,250
255	DATA PROCESSING SERVICES	\$0	\$250	\$0
257	PLANNING SERVICES-ETDD	\$10,175	\$11,950	\$13,100
259	OTHER PROFESSIONAL SERVICES (LAND USE PLAN \$50,000)	\$0	\$6,000	\$50,000
262	REPAIR, MAINT. OTHER MACHINERY	\$0	\$250	\$0
263	REPAIR, MAINT, FURNITURE	\$0	\$0	\$0
283	OUT-OF-TOWN EXPENSE (Hotel for TNSA Conference \$220)	\$0	\$400	\$400
287	MEALS AND ENTERTAINMENT (Planning Commission Appreciation Dinner)	\$450	\$600	\$600
310	OFFICE SUPPLIES AND MATERIALS	\$1,615	\$1,500	\$1,750
311	OFFICE STATIONERY AND FORMS	\$282	\$300	\$300
312	SMALL ITEMS OF EQUIPMENT	\$37	\$300	\$300
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER (IPADS)	\$950	\$0	\$0
326	CITY LOGO SHIRTS	\$628	\$500	\$500
329	OTHER OPERATING SUPPLIES	\$9	\$250	\$250
331	GAS, OIL, DIESEL, GREASE	\$295	\$1,500	\$1,000
332	MOTOR VEHICLE PARTS	\$139	\$500	\$500
334	TIRES	\$0	\$0	\$0
342	SIGN PARTS AND SUPPLIES	\$0	\$200	\$200
944	TRANSPORTATION EQUIPMENT	\$54,355	\$0	\$0
948	BUILDING PERMIT SOFTWARE	\$0	\$0	\$0
	TOTAL BUILDING INSPECTOR/CODES ENFORCEMENT	\$211,327	\$188,450	\$233,730

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
41800	BUILDING MAINTENANCE PERSONNEL			
111	SALARIES- PERM. EMPLOYEES REG.	\$126,796	\$140,190	\$174,250
111	SALARIES-PERM. EMPLOYEES REG. (NEW EMPLOYEE)	\$0	\$29,650	\$0
112	SALARIES- PERM. EMPLOYEES OT	\$1,844	\$1,000	\$2,000
131	TERMINAL PAY AND SICK LEAVE	\$3,601	\$0	\$0
141	OASI	\$9,877	\$12,600	\$13,330
143	RETIREMENT	\$11,686	\$17,570	\$21,630
146	WORKMEN'S COMPENSATION	\$5,719	\$5,800	\$5,230
147	UNEMPLOYMENT INSURANCE	\$58	\$120	\$120
239	OTHER PUBLICITY, SUBSCRIPTION, AND DUES (IWORQ FACILITIES MANAGEMENT)	\$2,000	\$2,000	\$2,000
245	TELEPHONE AND TELEGRAPH	\$0	\$100	\$1,650
251	MEDICAL, DENTAL, VITAL STATS	\$85	\$100	\$200
261	REPAIR, MAINT. MOTOR VEHICLES	\$0	\$200	\$200
262	REPAIR & MAINTENANCE MACHINERY	\$0	\$0	\$0
310	OFFICE SUPPLIES AND MATERIALS	\$20	\$100	\$100
312	SMALL ITEMS OF EQUIPMENT (TOOL REPLACEMENT - \$4,000)	\$830	\$1,500	\$4,500
324	JANITORIAL SUPPLIES	\$22	\$0	\$0
326	CLOTHING AND UNIFORMS	\$4,434	\$3,400	\$3,400
329	OTHER OPERATING SUPPLIES	\$625	\$500	\$500
331	GAS, OIL, DIESEL, GREASE	\$5,924	\$8,000	\$6,000
332	MOTOR VEHICLE PARTS	\$642	\$1,900	\$1,000
333	MACHINERY AND EQUIPMENT PARTS	\$235	\$200	\$200
334	TIRES, TUBES AND ETC.	\$1,223	\$1,000	\$1,000
335	PAINTING AND PLUMBING SUPPLIES	\$14	\$0	\$0
341	CONSUMABLE TOOLS	\$924	\$1,000	\$300
425	SMALL HARDWARE, WIRE/NAILS ETC.	\$0	\$0	\$0
944	TRANSPORTATION EQUIPMENT	\$0	\$0	\$65,000
948	COMPUTER EQUIPMENT	\$0	\$0	\$0
	TOTAL BUILDING MAINT. PERSONNEL	\$176,559	\$226,930	\$302,610

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
41810	CITY HALL BUILDINGS			
241	ELECTRIC	\$44,496	\$60,000	\$60,000
242	WATER	\$348	\$350	\$600
243	SEWER	\$510	\$500	\$800
259	OTHER PROFESSIONAL SERVICES (MOWING, MAT SERVICE)	\$19,045	\$16,440	\$20,000
260	REPAIR AND MAINT. SERVICE	\$1,228	\$1,000	\$1,000
262	REPAIR AND MAINT. OTHER MACHINERY	\$324	\$2,000	\$2,000
266	REPAIR AND MAINT. BUILDINGS	\$11,719	\$10,000	\$10,000
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$5,737	\$300	\$1,420
321	AGRICULTURE AND HORTICULTURE SUPPLIES	\$195	\$500	\$1,000
323	FOOD (COFFEE, CREAMER, ETC)	\$604	\$700	\$700
324	JANITORIAL SUPPLIES	\$1,698	\$15,560	\$5,000
551	TRUSTEE FEES	\$1,500	\$1,000	\$1,000
611	PRINCIPAL-GENERAL OBLIGATION BONDS (2017)	\$375,000	\$385,000	\$395,000
631	INTEREST-GENERAL OBLIGATION BONDS (2017)	\$122,775	\$115,280	\$106,620
947	OFFICE MACHINERY AND EQUIPMENT (REQUESTED BY IT MANAGER - SHIPPING LABEL PRINTER)	\$0	\$0	\$500
947	OFFICE MACHINERY AND EQUIPMENT (RICOH IMC-4510 COLOR COPIER)	\$0	\$0	\$5,500
948	COMPUTER EQUIPMENT (REQUESTED BY IT MANAGER)	\$13,478	\$0	\$10,100
949	OTHER MACHINERY AND EQUIPMENT-FIRE ALARM	\$0	\$21,000	\$0
	TOTAL CITY HALL BUILDINGS	\$598,657	\$629,630	\$621,240
41860	PUBLIC WORKS BUILDINGS			
241	ELECTRIC	\$7,710	\$11,000	\$9,000
242	WATER	\$636	\$600	\$600
244	GAS	\$6,674	\$7,200	\$6,500
259	OTHER PROFESSIONAL SERVICES	\$3,120	\$1,880	\$1,500
262	REPAIR AND MAINT. MACHINERY & EQUIPMENT	\$0	\$0	\$0
266	REPAIR AND MAINT. BUILDINGS	\$6,569	\$7,000	\$5,000
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER: VIDEO NETWORK RECORDER-\$340;3 YODECK PLAYERS-\$290 3 TCL TVS AND MOUNTS FOR YODECK PLAYERS-\$660	\$1,401	\$0	\$0
312	SMALL ITEMS OF EQUIPMENT	\$2,431	\$300	\$300
324	JANITORIAL SUPPLIES	\$1,581	\$5,120	\$2,200
329	OTHER OPERATING SUPPLIES	\$42	\$800	\$250
333	MACHINERY & EQUIPMENT PARTS	\$0	\$0	\$0
335	PAINTING OR PLUMBING SUPPLIES	\$571	\$500	\$200
949	OTHER EQUIPMENT	\$0	\$2,100	\$0
	TOTAL PUBLIC WORKS BUILDINGS	\$30,735	\$36,500	\$25,550

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
41900	INDUSTRIAL DEVELOPMENT BOARD			
329	OTHER OPERATING SUPPLIES	\$17	\$0	\$0
790	CONTRIBUTION TO IDB-ISSUANCE FEE	\$4,537	\$0	\$0
790	CONTRIBUTION TO IDB-DEBT SERVICE	\$94,455	\$0	\$0
	TOTAL INDUSTRIAL DEVELOPMENT BOARD	\$99,009	\$0	\$0
41912	BEAUTIFICATION PROJECT			
321	AGRICULTURE AND HORTICULTURE SUPPLIES	\$0	\$3,500	\$0
342	SIGN PARTS AND SUPPLIES	\$591	\$1,500	\$5,000
	TOTAL BEAUTIFICATION PROJECT	\$591	\$5,000	\$5,000
41926	FIRE STATION 2 PROJECT - BUILDING			
254	ARCHITECTURAL, ENGINEERING, AND LANDSCAPING	0	\$178,900	\$0
259	OTHER PROFESSIONAL SERVICES	0	\$22,000	\$0
612	BOND SALE EXPENSE	0	\$120,820	
920	BUILDINGS	\$176,438	\$5,186,910	\$0
	TOTAL BEAUTIFICATION PROJECT	\$176,438	\$5,508,630	\$0
41927	SIDEWALK IMPROVEMENT PROJECT (PROJECT DIABETES)			
259	OTHER PROFESSIONAL SERVICES	\$0	\$150,000	\$150,000
	TOTAL SIDEWALK IMPROVEMENT PROJECT	\$0	\$150,000	\$150,000

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
42100	POLICE			
111	SALARIES - PERM. EMPLOYEES	\$1,809,300	\$1,938,680	\$1,953,480
111	SALARIES- PERM. EMPLOYEES (NEW POSITION)	\$48,000	\$0	\$0
112	SALARIES - PERM. EMPLOYEES OT	\$101,970	\$156,000	\$100,000
114	SALARIES - TEMP. EMPLOYEES REG. (3 PART TIME)	\$17,213	\$18,650	\$19,120
131	TERMINAL PAY & SICK LEAVE	\$45,028	\$40,000	\$50,000
141	OASI (EMPLOYEE SHARE)	\$149,195	\$144,960	\$150,910
143	RETIREMENT - INCLUDES ADDITIONAL 3.5%	\$218,368	\$240,710	\$284,350
146	WORKMEN'S COMPENSATION	\$85,465	\$85,000	\$69,920
147	UNEMPLOYMENT INSURANCE	\$688	\$870	\$870
148	EMPLOYEE EDUCATION AND TRAINING	\$9,267	\$10,000	\$10,000
211	POSTAGE, BOX RENT, ETC.	\$1,071	\$1,100	\$1,100
213	AUTOMOBILE LICENSES AND TITLES	\$252	\$300	\$300
216	RADIO FEES (LTE SERVICES FOR MOTOROLA PORTABLE RADIOS BEGINNING DEC 2026)	\$0	\$0	\$7,900
217	VEHICLE TOW-IN SERVICES	\$804	\$500	\$500
224	DUPLICATION	\$1,107	\$1,700	\$1,500
235	MEMBERSHIPS, REGISTRATION (LEACT 300, TLO 1500, DPM WARRANTY 1100, TACP 850, LEADS 4324)	\$13,311	\$15,000	\$15,000
236	PUBLIC RELATIONS	\$856	\$1,000	\$1,000
237	ADVERTISING	\$0	\$100	\$100
239	OTHER PUBLICITY, SUBSCR. DUES	\$1,074	\$1,500	\$1,100
241	ELECTRIC	\$347	\$350	\$350
245	TELEPHONE AND TELEGRAPH	\$24,033	\$27,000	\$26,000
251	MEDICAL, DENTAL, VETERINARY	\$3,046	\$3,000	\$3,000
255	DATA PROCESSING SERVICES (4 FLOCK INCLUDED), NETMOTION, DMS, TIES, MDIS, AXON EVIDENCE STORAGE	\$40,603	\$20,000	\$49,000
255	DATA PROCESSING SERVICES-AXON EVIDENCE STORAGE - \$3,000 UPGRADE	\$0	\$24,000	\$0
255	DATA PROCESSING SERVICES (CJIS BACKUP SYSTEMS) *MOVED TO IT	\$0	\$1,500	\$0
259	PROFESSIONAL SERVICES	\$63	\$500	\$250
261	REPAIR & MAINT. MOTOR VEHICLES	\$36,117	\$15,000	\$10,000
262	REPAIR & MAINT. OTHER MACHINERY	\$156	\$2,500	\$500
283	OUT-OF-TOWN EXPENSE	\$7,601	\$9,400	\$7,000
290	OTHER CONTRACTUAL SERVICES	\$0	\$0	\$0
310	OFFICE SUPPLIES AND MATERIALS	\$542	\$1,000	\$1,000
311	OFFICE STATIONERY AND FORMS	\$499	\$1,000	\$1,000
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$1,000	\$0	\$1,180
312	SMALL ITEMS OF EQUIPMENT (BATTERIES, EQUIP. REPLACEMENT, SEARCH GLOVES, DRUG KITS;ETC)	\$12,587	\$9,900	\$10,000
323	FOOD	\$2,285	\$3,500	\$3,500
326	CLOTHING AND UNIFORMS (INCLUDES 5 BODY ARMOR, LEATHER PATROL JACKETS,COLD WEATHER GEAR)	\$26,179	\$29,750	\$37,000
327	FIRE ARM SUPPLIES (TASER CARTRIDGES, GAS MUNITIONS, AMMO, FIREARM PARTS)	\$20,013	\$27,540	\$16,000
328	EDUCATIONAL SUPPLIES	\$109	\$500	\$500
329	OTHER OPERATING SUPPLIES	\$645	\$1,000	\$1,000
331	GAS, OIL, DIESEL, GREASE	\$87,958	\$95,000	\$80,000
332	MOTOR VEHICLE PARTS	\$19,367	\$20,000	\$15,000
333	MACHINERY AND EQUIPMENT PARTS	\$1,533	\$2,000	\$2,000
334	TIRES, TUBES, ETC.	\$11,567	\$15,000	\$15,000
431	LUMBER	\$0	\$500	\$500
621	PRINCIPAL-VEHICLE LEASE PYMT - 21-22	\$30,222	\$0	\$0
621	PRINCIPAL-TM BOND FUND - 22-23	\$56,000	\$58,000	\$60,000
633	INTEREST-VEHICLE LEASE PYMT - 21-22	\$680	\$0	\$0
633	INTEREST-TM BOND FUND - 22-23	\$5,343	\$3,260	\$1,100
944	VEHICLE EQUIPMENT	\$440,798	\$153,000	\$213,000
948	COMPUTER EQUIPMENT - REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$5,639	\$12,700	\$18,950
949	OTHER EQUIPMENT (FLOCK LICENSE PLATE READERS - 2)	\$68,869	\$16,100	\$0
	TOTAL POLICE	\$3,406,770	\$3,209,070	\$3,239,980

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
42123	POLICE SERVICES-CARSON NEWMAN UNIVERSITY			
111	SALARIES - PERM. EMPLOYEES	\$229,639	\$241,700	\$227,920
112	SALARIES - PERM. EMPLOYEES OT	\$32,526	\$21,600	\$30,000
131	TERMINAL PAY SICK LEAVE	\$2,092	\$2,490	\$2,490
141	OASI (EMPLOYEE SHARE)	\$19,616	\$19,000	\$17,440
142	HEALTH/DENTAL/LIFE INSURANCE	\$48,993	\$61,000	\$61,320
143	RETIREMENT - INCLUDES ADDITIONAL 3.5%	\$26,502	\$27,190	\$28,290
146	WORKMEN'S COMPENSATION	\$8,786	\$11,500	\$8,160
147	UNEMPLOYMENT INSURANCE	\$83	\$120	\$120
148	EMPLOYEE EDUCATION & TRAINING	\$0	\$4,000	\$2,000
283	OUT OF TOWN EXPENSE	\$0	\$2,000	\$2,000
326	CLOTHING AND UNIFORMS	\$1,296	\$5,500	\$4,000
327	FIRE ARM SUPPLIES	\$0	\$500	\$500
329	OTHER OPERATING SUPPLIES	\$0	\$1,000	\$1,000
	TOTAL POLICE SERVICES-CARSON NEWMAN UNIVERSITY	\$369,533	\$397,600	\$385,240
42124	RECORDS & IDENTIFICATION			
111	SALARIES - PERM. EMPLOYEES REG.	\$96,740	\$114,150	\$113,910
112	SALARIES - PERM. - OT	\$2,482	\$2,910	\$2,500
114	SALARIES - TEMP. EMPLOYEES REG.	\$22,054	\$23,150	\$23,730
131	SICK LEAVE	\$3,880	\$3,780	\$3,780
141	OASI (EMPLOYEE SHARE)	\$9,396	\$10,250	\$10,530
143	RETIREMENT - CURRENT	\$9,266	\$11,830	\$14,140
146	WORKMEN'S COMPENSATION	\$101	\$2,300	\$2,100
147	UNEMPLOYMENT INSURANCE	\$84	\$90	\$90
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$1,000	\$1,000
235	MEMBERSHIPS, REG. FEES, & TUITION	\$0	\$500	\$500
255	DATA PROCESSING SERVICES (RMS WITH COURT AND ECITE)	\$32,410	\$25,000	\$8,400
262	REPAIR & MAINT. OTHER EQUIPMENT	\$0	\$500	\$500
263	REPAIR & MAINT. FURNITURE & OFFICE	\$0	\$0	\$0
283	OUT-OF-TOWN EXPENSE	\$39	\$500	\$500
310	OFFICE SUPPLIES AND MATERIALS	\$3,296	\$2,800	\$3,000
311	OFFICE STATIONERY AND FORMS	\$238	\$1,000	\$1,000
312	SMALL ITEMS EQUIPMENT	\$405	\$500	\$800
326	CLOTHING & UNIFORMS	\$398	\$800	\$600
329	OTHER OPERATING SUPPLIES	\$0	\$0	\$0
947	OFFICE EQUIPMENT	\$4,500	\$0	\$5,090
948	COMPUTER EQUIPMENT	\$0	\$0	\$0
949	OTHER EQUIPMENT	\$3,350	\$0	\$0
	TOTAL RECORDS & IDENTIFICATION	\$188,639	\$201,060	\$192,170

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
42156	POLICE STATION & BUILDINGS			
241	ELECTRIC	\$49,408	\$50,000	\$51,000
242	WATER	\$239	\$700	\$700
243	SEWER	\$329	\$800	\$800
244	GAS	\$1,055	\$3,000	\$3,000
259	OTHER PROFESSIONAL SERVICES (MOWING, MAT SERVICE)	\$21,460	\$8,410	\$8,000
260	REPAIR & MAINT. SERVICE	\$1,156	\$2,500	\$2,500
262	REPAIR & MAINT. OTHER MACHINERY	\$881	\$3,000	\$1,000
266	REPAIRS TO BUILDING	\$22,857	\$17,000	\$17,000
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER:	\$0	\$1,000	\$0
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER:	\$5,445	\$0	\$0
	21 HD-TVI DOME CAMERAS & POWER CONVERTERS-\$4,200;3 YODECK PLAYERS-\$290			
	3 TCL TVS AND MOUNTS FOR YODECK PLAYERS-\$660			
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$0	\$0	\$0
324	JANITORIAL SUPPLIES	\$1,594	\$16,760	\$5,000
948	COMPUTER EQUIPMENT	\$2,949	\$0	\$0
949	OTHER MACHINERY & EQUIPMENT-FIRE ALARM	\$0	\$20,000	\$0
	TOTAL POLICE STATION & BUILDINGS	\$107,373	\$123,170	\$89,000

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
42200	FIRE PROTECTION & CONTROL			
111	SALARIES - PERM. EMPLOYEES (INCLUDED 3 NEW FIREFIGHTERS)	\$1,399,803	\$1,586,090	\$1,707,930
112	SALARIES - PERM. EMPLOYEES OT	\$94,586	\$80,000	\$80,000
114	SALARIES - TEMP. EMPLOYEES REG	\$74,020	\$87,360	\$282,890
131	TERMINAL PAY & SICK LEAVE	\$39,822	\$50,000	\$150,810
141	OASI (EMPLOYEE SHARE)	\$119,439	\$137,100	\$125,000
143	RETIREMENT (INCLUDES ADDITIONAL 3.5%)	\$173,607	\$197,140	\$233,010
146	WORKMEN'S COMPENSATION	\$38,250	\$39,000	\$40,960
147	UNEMPLOYMENT INSURANCE	\$670	\$930	\$1,260
148	EMPLOYEE EDUCATION AND TRAINING	\$28,648	\$43,500	\$51,000
162	RESERVE FIREMEN	\$78,678	\$57,500	\$0
211	POSTAGE, BOX RENT, ETC.	\$518	\$400	\$400
213	AUTOMOBILE LICENSES AND TITLES	\$21	\$50	\$0
216	RADIO FEES	\$4,269	\$4,300	\$4,300
223	PUBLICATIONS, REPORTS, ETC.	\$412	\$500	\$500
224	DUPLICATION	\$513	\$750	\$750
235	MEMBERSHIPS, REGISTRATION	\$4,094	\$4,000	\$1,500
236	PUBLIC RELATIONS	\$4,722	\$5,000	\$5,000
237	ADVERTISING	\$409	\$500	\$500
239	OTHER PUBLICITY, SUBSCR. DUES	\$0	\$0	\$0
245	TELEPHONE AND TELEGRAPH-STATION 1	\$8,118	\$9,000	\$9,000
245	TELEPHONE AND TELEGRAPH-STATION 2	\$0	\$0	\$3,000
251	MEDICAL, DENTAL, AND VITAL STATS	\$7,742	\$8,000	\$12,000
255	DATA PROCESSING SERVICES	\$5,733	\$9,600	\$15,000
255	DATA PROCESSING SERVICES (CJIS BACKUP SYSTEMS) - MOVED TO IT BUDGET	\$0	\$500	\$0
259	OTHER PROFESSIONAL SERVICES	\$223	\$5,000	\$5,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$25,128	\$25,000	\$25,000
262	REPAIR & MAINT. OTHER MACHINERY	\$17,399	\$20,000	\$13,000
283	OUT-OF-TOWN EXPENSE	\$10,396	\$17,500	\$15,000
310	OFFICE SUPPLIES AND MATERIALS	\$2,939	\$2,500	\$2,500
311	OFFICE STATIONERY AND FORMS	\$85	\$100	\$100
312	SMALL EQUIPMENT ITEMS-REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$3,190	\$0	\$170
312	SMALL EQUIPMENT ITEMS	\$26,509	\$21,530	\$7,500
322	CHEMICAL AND MEDICAL SUPPLIES	\$3,595	\$4,000	\$4,000
323	FOOD	\$706	\$1,200	\$1,000
326	CLOTHING & UNIFORMS	\$56,944	\$102,600	\$65,000
326	STRUCTURAL FIREFIGHTING PERSON PROTECTIVE EQUIP. (PPE)	\$0	\$0	\$0
328	EDUCATIONAL SUPPLIES	\$3,422	\$3,500	\$5,000
329	OTHER OPERATING SUPPLIES	\$2,989	\$4,000	\$3,000
331	GAS, OIL, DIESEL, GREASE	\$24,710	\$30,000	\$30,000
332	MOTOR VEHICLE PARTS	\$11,555	\$8,000	\$8,000
333	MACHINERY & EQUIPMENT PARTS	\$2,880	\$7,500	\$4,000
334	TIRES, TUBES, ETC.	\$8,457	\$10,000	\$10,000
335	PAINTING AND PLUMBING SUPPLIES	\$146	\$500	\$500
339	OTHER SUPPLIES-HAZARDOUS	\$1,972	\$5,000	\$5,000
341	CONSUMABLE TOOLS	\$538	\$0	\$0
392	HYDRANTS	\$0	\$500	\$500
519	OTHER INSURANCE - VOLUNTEERS	(\$261)	\$2,000	\$0
944	TRANSPORTATION EQUIPMENT	\$0	\$1,976,880	\$0
947	OFFICE EQUIPMENT (COPIER)	\$0	\$5,000	\$0
948	COMPUTER EQUIPMENT - REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$1,061	\$0	\$4,430
949	OTHER MACHINERY & EQUIPMENT	\$77,202	\$192,110	\$58,000
	TOTAL FIRE PROTECTION	\$2,365,859	\$4,765,640	\$2,991,510

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
42254	FIRE STATION & BUILDINGS			
241	ELECTRIC-STATION 1	\$41,638	\$48,000	\$45,000
241	ELECTRIC-STATION 2	\$0	\$0	\$25,000
242	WATER-STATION 1	\$891	\$1,500	\$1,500
242	WATER-STATION 2	\$0	\$0	\$800
243	SEWER-STATION 1	\$1,095	\$1,500	\$1,500
243	SEWER-STATION 2	\$0	\$0	\$800
244	GAS -STATION 1	\$6,783	\$8,400	\$6,000
244	GAS -STATION 2	\$0	\$0	\$3,000
254	ARCHITECTURAL DESIGN-SUBSTATION	\$101,130	\$0	\$0
259	OTHER PROFESSIONAL SERVICES (MOWING & MAT SERVICE)-STATION 1	\$2,820	\$4,010	\$3,000
259	OTHER PROFESSIONAL SERVICES (MOWING & MAT SERVICE)-STATION 2	\$0	\$0	\$2,500
260	REPAIR AND MAINT. SERVICES-STATION 1	\$615	\$5,000	\$5,000
260	REPAIR AND MAINT. SERVICES-STATION 2	\$0	\$0	\$2,500
262	REPAIR AND MAINT. OTHER MACHINERY-STATION 1	\$1,934	\$1,500	\$2,500
262	REPAIR AND MAINT. OTHER MACHINERY-STATION 2	\$0	\$0	\$1,500
266	REPAIR AND MAINT. BUILDINGS-STATION 1	\$19,649	\$20,500	\$15,000
266	REPAIR AND MAINT. BUILDINGS-STATION 2	\$0	\$0	\$2,500
312	SMALL ITEMS OF EQUIPMENT-STATION 1 (REQUESTED BY I.T. MANAGER):	\$3,034	\$300	\$0
	NETWORK VIDEO CAMERA-\$340;3 YODECK PLAYERS-\$290			
	3 TCL TVS AND MOUNTS FOR YODECK PLAYERS-\$660			
312	SMALL ITEMS OF EQUIPMENT-STATION 2	\$0	\$0	\$0
324	HOUSEHOLD & JANITORIAL SUPPLIES-STATION 1	\$3,087	\$3,500	\$3,000
324	HOUSEHOLD & JANITORIAL SUPPLIES-STATION 2	\$0	\$0	\$1,500
329	OTHER OPERATING SUPPLIES-STATION 1	\$0	\$500	\$500
329	OTHER OPERATING SUPPLIES-STATION 2	\$0	\$0	\$500
611	PRINCIPAL-GENERAL OBLIGATION BONDS (2025)	\$0	\$100,000	\$0
631	INTEREST-GENERAL OBLIGATION BONDS (2025)	\$0	\$302,950	\$221,320
929	OTHER IMPROVEMENTS	\$0	\$0	\$30,000
948	COMPUTER EQUIPMENT	\$6,407	\$0	\$0
949	OTHER MACHINERY & EQUIPMENT	\$516	\$20,000	\$5,000
	TOTAL FIRE STATION & BUILDINGS	\$189,599	\$517,660	\$379,920

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
43000	PUBLIC WORKS			
111	SALARIES - PERM. EMPLOYEES REG.	\$74,456	\$80,960	\$80,540
111	NEW EMPLOYEE - PROJECT MANAGER/ENGINEER	\$0	\$0	\$49,100
131	TERMINAL PAY AND SICK LEAVE	\$618	\$0	\$0
141	OASI (EMPLOYEE SHARE)	\$5,522	\$6,010	\$6,160
143	RETIREMENT - CURRENT	\$6,756	\$8,380	\$10,000
146	WORKMEN'S COMPENSATION	\$154	\$170	\$160
147	UNEMPLOYMENT INSURANCE	\$21	\$30	\$30
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$500	\$500
211	POSTAGE, BOX RENT, ETC.	\$32	\$200	\$100
224	DUPLICATION	\$296	\$500	\$500
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$52	\$100	\$60
235	MEMBERSHIPS, REGISTRATION	\$151	\$300	\$200
237	ADVERTISING	\$99	\$100	\$100
239	OTHER PUBLICITY, SUBSCR. DUES (IWORQS)	\$6,600	\$6,800	\$6,800
245	TELEPHONE AND TELEGRAPH	\$1,108	\$1,500	\$1,500
251	MEDICAL, DENTAL, AND VITAL STATS	\$85	\$100	\$100
255	DATA PROCESSING SERVICES (MOVED TO I.T.DEPT)	\$0	\$400	\$0
259	OTHER PROFESSIONAL SERVICES	\$0	\$0	\$0
263	REPAIR, MAINT. OFFICE FURNITURE	\$59	\$200	\$100
283	OUT OF TOWN EXPENSE	\$0	\$500	\$250
285	STAFF LOCAL TRAVEL	\$0	\$0	\$0
310	OFFICE SUPPLIES AND MATERIALS	\$1,584	\$2,000	\$2,000
311	OFFICE STATIONERY AND FORMS	\$0	\$500	\$250
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$0	\$0	\$800
312	SMALL ITEMS OF EQUIPMENT	\$277	\$650	\$500
324	JANITORIAL SUPPLIES	\$0	\$0	\$0
326	CLOTHING AND UNIFORMS	\$130	\$200	\$200
329	OTHER OPERATING SUPPLIES	\$0	\$100	\$100
332	MOTOR VEHICLE PARTS	\$32	\$0	\$100
947	OFFICE EQUIPMENT (COPIER)	\$0	\$4,400	\$0
948	COMPUTER EQUIPMENT - REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$429	\$500	\$2,850
	TOTAL PUBLIC WORKS	\$98,461	\$115,100	\$163,000
43117	STP-OLD AJ HWY PAVING			
254	ARCHITECTURAL, ENGINEERING, AND LANDSCAPING	\$63,098	\$35,000	\$0
931	ROADS, STREETS, AND PARKING LOTS	\$0	\$0	\$305,070
	TOTAL STP-OLD AJ HWY PAVING	\$63,098	\$35,000	\$305,070

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
43120	HWYS, STREETS, & ROADWAYS			
111	SALARIES - PERM. EMPLOYEES REG.	\$418,959	\$479,310	\$423,220
111	SALARIES - PERM. EMPLOYEES REG - NEW EMPLOYEE	\$0	\$0	\$0
112	SALARIES - PERM. EMPLOYEES OT	\$38,470	\$48,000	\$48,000
129	OTHER WAGES	\$0	\$3,800	\$0
131	TERMINAL PAY AND SICK LEAVE	\$17,991	\$0	\$0
141	OASI (EMPLOYEE SHARE)	\$34,397	\$38,560	\$32,380
143	RETIREMENT - CURRENT	\$42,553	\$49,880	\$53,730
146	WORKMEN'S COMPENSATION	\$28,586	\$33,680	\$26,860
147	UNEMPLOYMENT INSURANCE	\$259	\$300	\$300
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$500	\$500
211	POSTAGE	\$2	\$0	\$0
213	AUTOMOBILE LICENSE AND TITLES	\$101	\$100	\$100
237	ADVERTISING	\$0	\$100	\$100
241	ELECTRIC	\$1,377	\$1,800	\$1,400
245	TELEPHONE AND TELEGRAPH	\$2,975	\$3,000	\$3,000
251	MEDICAL, DENTAL, AND VITAL STATS	\$1,426	\$2,000	\$2,000
254	LAMPTCO-L.T.P.	\$6,300	\$37,000	\$0
255	DATA PROCESSING SERVICES (IWORQ - \$2,500 + \$30,000)	\$0	\$2,500	\$32,500
259	OTHER PROFESSIONAL SERVICES (MOWING SERVICES)	\$9,159	\$17,900	\$10,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$0	\$1,000	\$500
262	REPAIR & MAINT. OTHER MACHINERY	\$1,646	\$1,000	\$1,500
266	REPAIR & MAINT. BUILDINGS	\$0	\$750	\$1,000
268	REPAIRS TO SIDEWALKS & STREETS	\$146	\$5,000	\$10,000
283	OUT-OF-TOWN EXPENSE	\$0	\$500	\$500
310	OFFICE SUPPLIES AND MATERIALS	\$157	\$300	\$300
311	OFFICE STATIONERY AND FORMS	\$0	\$0	\$0
312	SMALL ITEMS OF EQUIPMENT	\$5,021	\$2,000	\$2,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$1,650	\$1,500	\$1,500
323	FOOD	\$0	\$100	\$100
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$905	\$1,000	\$1,000
326	CLOTHING AND UNIFORMS	\$16,758	\$16,000	\$16,000
329	OTHER OPERATING SUPPLIES	\$4,614	\$4,000	\$3,000
331	GAS, OIL, DIESEL, GREASE	\$33,202	\$40,000	\$40,000
332	MOTOR VEHICLE PARTS	\$7,963	\$9,000	\$8,000
333	MACHINERY & EQUIPMENT PARTS	\$20,184	\$35,000	\$20,000
334	TIRES, TUBES, ETC.	\$7,559	\$9,000	\$8,000
335	PAINTING AND PLUMBING SUPPLIES	\$1,090	\$500	\$1,000
341	CONSUMABLE TOOLS	\$1,067	\$1,500	\$1,500
342	SIGN PARTS & SUPPLIES	\$5,763	\$21,000	\$10,000
412	READY MIXED CONCRETE	\$24,856	\$12,000	\$12,000
416	CEMENT & CONCRETE SUPPLIES	\$234	\$5,000	\$1,000
421	STRUCTURAL STEEL & IRON	\$329	\$400	\$400
422	METAL PIPE & FITTINGS	\$0	\$400	\$0
423	GUARD RAILS & POST	\$0	\$5,000	\$0
426	METAL CULVERTS	\$0	\$0	\$0
431	LUMBER	\$481	\$1,000	\$1,000
451	CRUSHED STONE	\$29,818	\$35,000	\$30,000
452	GRAVEL AND SAND	\$0	\$500	\$0
471	ASPHALT	\$47,273	\$40,000	\$40,000
533	MACHINERY & EQUIPMENT RENTAL	\$0	\$1,000	\$0
561	NPDES PERMIT	\$3,460	\$0	\$3,460
621	PRINCIPAL- CAPITAL OUTLAY NOTE	\$21,900	\$22,700	\$23,600
633	INTEREST - CAPITAL OUTLAY NOTE	\$6,960	\$6,080	\$5,170
931	ROADS, STREETS, AND PARKING LOTS	\$150,000	\$167,380	\$0
944	TRANSPORTATION EQUIPMENT	\$170,965	\$0	\$240,000
947	OFFICE EQUIPMENT	\$0	\$0	\$0
948	COMPUTER EQUIPMENT	\$0	\$0	\$0
949	OTHER EQUIPMENT	\$83,004	\$0	\$260,000
	TOTAL HWYS, STREETS, & ROADWAYS	\$1,249,560	\$1,164,040	\$1,376,620

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
43170	CITY GARAGE			
111	SALARIES - PERM. EMPLOYEES REG.	\$151,563	\$173,090	\$172,710
112	SALARIES - PERM. EMPLOYEES OT	\$701	\$1,220	\$1,220
131	TERMINAL PAY AND SICK LEAVE	\$9,920	\$0	\$0
141	OASI (EMPLOYEE SHARE)	\$12,058	\$12,900	\$13,210
143	RETIREMENT - CURRENT	\$14,596	\$17,980	\$21,440
146	WORKMEN'S COMPENSATION	\$4,989	\$5,200	\$4,700
147	UNEMPLOYMENT INSURANCE	\$62	\$110	\$90
224	DUPLICATION	\$0	\$0	\$0
235	MEMBERSHIPS, REGISTRATION FEES, AND TUITION	\$762	\$800	\$1,000
239	OTHER PUBLICITY, SUBSCRIPTIONS, AND DUES	\$0	\$0	\$0
245	TELEPHONE AND TELEGRAPH	\$1,419	\$1,500	\$1,500
251	MEDICAL, DENTAL, AND VITAL STATS	\$345	\$200	\$250
261	REPAIR & MAINT. MOTOR VEHICLES	\$0	\$0	\$100
262	REPAIR & MAINT. OTHER MACHINERY	\$0	\$500	\$500
310	OFFICE SUPPLIES AND MATERIALS	\$344	\$200	\$250
312	SMALL ITEMS OF EQUIPMENT (TOOL REPLACEMENT - \$8,000)	\$2,255	\$1,000	\$9,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$913	\$700	\$700
326	CLOTHING AND UNIFORMS	\$5,168	\$4,500	\$5,000
329	OTHER OPERATING SUPPLIES	\$1,181	\$1,000	\$1,200
331	GAS, OIL, DIESEL, GREASE	\$288	\$1,200	\$1,200
332	MOTOR VEHICLE PARTS	\$171	\$300	\$300
333	MACHINERY & EQUIPMENT PARTS	\$399	\$2,000	\$1,000
334	TIRES	\$0	\$1,500	\$1,000
341	CONSUMABLE TOOLS	\$1,270	\$1,500	\$1,500
533	MACHINERY & EQUIPMENT RENTAL	\$3,104	\$4,000	\$3,000
944	TRANSPORTATION EQUIPMENT	\$0	\$0	\$0
948	COMPUTER EQUIPMENT	\$0	\$1,100	\$0
949	OTHER MACHINERY & EQUIPMENT (TOOL REPLACEMENT)	\$73,307	\$9,720	\$0
	TOTAL CITY GARAGE	\$284,815	\$242,220	\$240,870
43200	SANITATION			
760	TRANSFERS TO OTHER FUNDS	\$308,910	\$327,920	\$400,890
	TOTAL SANITATION	\$308,910	\$327,920	\$400,890

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
44143	RABIES & ANIMAL CONTROL			
726	DONATION TO CARE OF JEFFERSON COUNTY	\$15,000	\$15,000	\$15,000
	TOTAL RABIES & ANIMAL CONTROL	\$15,000	\$15,000	\$15,000
44310	SENIOR CITIZENS BUILDING			
241	ELECTRIC	\$4,020	\$4,000	\$5,000
242	WATER	\$182	\$250	\$250
243	SEWER	\$234	\$400	\$400
244	GAS	\$1,972	\$2,800	\$2,000
266	REPAIR AND MAINT. BUILDINGS	\$254	\$6,470	\$3,000
931	RESURFACING PARKING LOT	\$0	\$32,130	\$0
	TOTAL SENIOR CITIZENS BUILDING	\$6,662	\$46,050	\$10,650

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
44410	RECREATION ADMINISTRATION			
111	SALARIES - PERM. EMPLOYEES REG.	\$79,198	\$85,380	\$84,600
131	TERMINAL PAY AND SICK LEAVE	\$0	\$0	\$0
141	OASI (EMPLOYEE SHARE)	\$6,031	\$6,340	\$6,470
143	RETIREMENT - CURRENT	\$7,127	\$8,840	\$10,500
146	WORKMEN'S COMPENSATION	\$200	\$220	\$200
147	UNEMPLOYMENT INSURANCE	\$21	\$30	\$30
211	POSTAGE, BOX RENT, ETC.	\$0	\$30	\$0
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$0	\$0	\$0
235	MEMBERSHIPS, REGISTRATION, TUITION (TRPA, CPSI)	\$420	\$500	\$1,600
237	ADVERTISING	\$0	\$200	\$200
245	TELEPHONE AND TELEGRAPH	\$0	\$0	\$0
254	ARCHITECTURAL DESIGN (RECREATION MASTER PLAN)	\$56,302	\$65,000	\$0
262	REPAIR & MAINT. OTHER MACHINERY	\$0	\$0	\$0
283	OUT-OF-TOWN EXPENSE	\$547	\$600	\$600
285	STAFF LOCAL TRAVEL	\$0	\$0	\$0
310	OFFICE SUPPLIES AND MATERIALS	\$0	\$200	\$50
311	OFFICE STATIONERY AND FORMS	\$0	\$0	\$0
312	SMALL ITEMS OF EQUIPMENT	\$0	\$250	\$250
326	CLOTHING AND UNIFORMS	\$0	\$300	\$250
329	OTHER OPERATING SUPPLIES	\$0	\$0	\$0
948	COMPUTER EQUIPMENT	\$0	\$0	\$0
	TOTAL RECREATION ADMINISTRATION	\$149,846	\$167,890	\$104,750

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
44424	MOSSY CREEK REC. COMPLEX			
241	ELECTRIC	\$755	\$1,000	\$1,000
242	WATER	\$182	\$600	\$300
255	DATA PROCESSING (MOVED TO I.T. BUDGET)	\$315	\$0	\$0
266	REPAIR & MAINT. BUILDINGS	\$25	\$1,000	\$1,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$0	\$500	\$500
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$5	\$100	\$0
325	RECREATION SUPPLIES	\$0	\$0	\$0
335	PAINTING AND PLUMBING SUPPLIES	\$0	\$500	\$500
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$0	\$0	\$0
451	CRUSHED STONE	\$0	\$0	\$0
452	GRAVEL AND SAND	\$0	\$100	\$100
453	DIRT & TOPSOIL	\$0	\$2,000	\$2,000
533	RENTAL- PORTA-JOHN	\$1,638	\$2,000	\$0
	TOTAL MOSSY CREEK REC. COMPLEX	\$2,920	\$7,800	\$5,400
44425	NELSON-MERRY GYM			
241	ELECTRIC	\$2,689	\$4,000	\$4,000
242	WATER	\$580	\$1,000	\$1,000
243	SEWER	\$526	\$1,200	\$1,200
244	GAS	\$5,791	\$6,000	\$6,000
245	TELEPHONE AND TELEGRAPH	\$1,080	\$1,200	\$1,200
266	REPAIR & MAINT. BUILDINGS	\$0	\$1,500	\$1,500
312	SMALL ITEMS OF EQUIPMENT -REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$0	\$0	\$930
312	SMALL ITEMS OF EQUIPMENT	\$0	\$0	\$200
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$0	\$400	\$0
325	RECREATION SUPPLIES	\$0	\$0	\$0
329	OTHER OPERATING SUPPLIES	\$84	\$300	\$300
335	PAINTING AND PLUMBING SUPPLIES	\$0	\$250	\$250
533	MACHINERY & EQUIPMENT RENTAL	\$0	\$0	\$0
949	OTHER MACHINERY AND EQUIPMENT	\$0	\$0	\$0
	TOTAL NELSON-MERRY GYM	\$10,750	\$15,850	\$16,580

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
44441	SWIMMING POOL NO.1			
112	SALARIES-OVERTIME	\$0	\$790	\$0
114	SALARIES - TEMP. EMPLOYEES REG.	\$78,153	\$105,000	\$74,580
141	OASI (EMPLOYEE SHARE)	\$4,524	\$6,120	\$5,710
146	WORKMEN'S COMPENSATION	\$1,716	\$2,000	\$1,420
147	UNEMPLOYMENT INSURANCE	\$128	\$270	\$600
241	ELECTRIC	\$6,345	\$12,000	\$10,000
242	WATER	\$8,993	\$11,000	\$12,000
245	TELEPHONE AND TELEGRAPH	\$1,150	\$1,500	\$1,500
262	REPAIR & MAINT. OTHER MACHINERY	\$498	\$6,300	\$5,000
266	REPAIR & MAINT. BUILDINGS	\$1,336	\$500	\$1,500
310	OFFICE SUPPLIES AND MATERIALS	\$54	\$200	\$200
312	SMALL ITEMS OF EQUIPMENT (6 LADDERS, 4 UMBRELLAS)	\$4,313	\$1,500	\$3,500
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$15,171	\$15,000	\$16,000
323	FOOD	\$2,614	\$5,000	\$5,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$488	\$750	\$900
325	RECREATION SUPPLIES (6 RESCUE TUBES)	\$0	\$1,400	\$1,000
329	OTHER OPERATING SUPPLIES	\$110	\$500	\$500
333	MACHINERY & EQUIPMENT PARTS	\$338	\$500	\$500
335	PAINTING AND PLUMBING SUPPLIES	\$389	\$500	\$500
533	MACHINERY & EQUIPMENT RENTAL	\$330	\$200	\$200
562	POOL HEALTH PERMIT	\$1,002	\$800	\$1,200
949	OTHER MACHINERY AND EQUIPMENT	\$49,284	\$6,000	\$0
	TOTAL SWIMMING POOL NO. 1	\$176,936	\$177,830	\$141,810

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
44460	RECREATION - COMMUNITY CENTER			
111	SALARIES - PERM. EMPLOYEES REG.	\$256,446	\$286,270	\$274,190
111	NEW EMPLOYEE - LIFGUARD	\$0	\$0	\$49,660
111	NEW EMPLOYEE - MAINTENANCE WORKER	\$0	\$0	\$49,660
112	SALARIES-OVERTIME	\$0	\$320	\$0
114	SALARIES - TEMPORARY EMPLOYEES	\$217,439	\$252,420	\$274,280
131	TERMINAL PAY AND SICK LEAVE	\$7,975	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$35,825	\$40,590	\$49,560
143	RETIREMENT - CURRENT	\$23,734	\$29,680	\$35,190
146	WORKMEN'S COMPENSATION	\$9,020	\$13,470	\$12,290
147	UNEMPLOYMENT INSURANCE	\$590	\$600	\$1,560
148	EMPLOYEE EDUCATION AND TRAINING (LIFEGUARD RE-CERT)	\$0	\$0	\$230
211	POSTAGE, BOX RENT, ETC.	\$28	\$100	\$100
224	DUPLICATION	\$695	\$750	\$800
235	MEMBERSHIPS, REGISTRATION	\$728	\$1,000	\$1,000
237	ADVERTISING	\$0	\$910	\$1,000
241	ELECTRIC	\$54,420	\$65,000	\$65,000
242	WATER	\$1,816	\$2,500	\$2,500
243	SEWER	\$2,952	\$3,500	\$3,500
244	GAS	\$27,729	\$27,000	\$28,000
245	TELEPHONE AND TELEGRAPH	\$2,151	\$2,500	\$2,500
251	MEDICAL, DENTAL, AND VITAL STATS	\$0	\$120	\$120
255	DATA PROCESSING SERVICES (Membership Software)	\$4,515	\$5,000	\$5,000
259	OTHER PROFESSIONAL SERVICES(ALARM SERVICES YEARLY)	\$0	\$0	\$1,500
260	REPAIR AND MAINTENANCE SERVICES	\$0	\$300	\$0
262	REPAIR & MAINT. OTHER MACHINERY	\$6,909	\$15,000	\$7,000
266	REPAIR & MAINT. BUILDINGS	\$20,615	\$21,000	\$10,000
283	OUT OF TOWN EXPENSE	\$0	\$100	\$500
290	OTHER CONTRACTUAL SERVICES-ALARM SYSTEM	\$274	\$800	\$0
310	OFFICE SUPPLIES AND MATERIALS	\$1,330	\$1,000	\$1,500
311	OFFICE STATIONERY AND FORMS	\$479	\$200	\$200
312	SMALL EQUIPMENT ITEMS - REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$0	\$0	\$1,430
312	SMALL EQUIPMENT ITEMS (TABLES & CHAIRS)	\$14,193	\$6,000	\$6,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$315	\$500	\$500
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$6,448	\$6,000	\$6,500
323	FOOD	\$215	\$300	\$300
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$12,260	\$12,000	\$13,000
325	RECREATION SUPPLIES	\$4,243	\$23,750	\$13,000
326	CLOTHING AND UNIFORMS	\$771	\$800	\$800
329	OTHER OPERATING SUPPLIES	\$276	\$1,000	\$1,000
333	MACHINERY & EQUIPMENT PARTS	\$0	\$1,000	\$1,500
335	PAINTING AND PLUMBING SUPPLIES	\$361	\$500	\$500
341	CONSUMABLE TOOLS	\$30	\$300	\$100
533	MACHINERY & EQUIPMENT RENTAL	\$0	\$250	\$250
557	BANK FEES - CREDIT CARD	\$414	\$4,000	\$4,000
562	POOL HEALTH PERMIT	\$340	\$340	\$340
929	IMPROVEMENTS OTHER THAN BUILDINGS	\$0	\$0	\$22,000
939	OTHER IMPROVEMENTS	\$0	\$0	\$7,000
947	OFFICE EQUIPMENT	\$0	\$2,050	\$0
948	COMPUTER EQUIPMENT - REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$29,308	\$0	\$6,400
949	OTHER MACHINERY & EQUIPMENT	\$13,933	\$710,710	\$53,000
	TOTAL RECREATION - COMMUNITY CTR.	\$758,777	\$1,539,630	\$1,014,460

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
44500	SPECTATOR RECREATION PROGRAMS			
	(INCLUDES BASKETBALL, T-BALL, VOLLEYBALL, AND YOUTH FLAG FOOTBALL)			
114	OTHER WAGES (BBALL-\$3,000;T-BALL-\$2,000;VBALL-\$2,000; FLAG FOOTBALL \$800)	\$0	\$7,800	\$7,800
141	OASI (EMPLOYER'S SHARE)	\$0	\$640	\$640
146	WORKERS COMPENSATION	\$0	\$0	\$50
147	UNEMPLOYMENT INSURANCE	\$0	\$0	\$20
325	RECREATION SUPPLIES (BBALL-\$300; T-BALL-\$500;VBALL-\$1,000; FLAG FOOTBALL-\$400)	\$0	\$2,200	\$2,200
326	CLOTHING AND UNIFORMS (BBALL-\$2,000; T-BALL \$1,500; VBALL- \$500; FLAG FOOTBALL-\$750)	\$0	\$4,750	\$4,000
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$0	\$50	\$50
	TOTAL SPECTATOR RECREATION PROGRAMS	\$0	\$15,440	\$14,760
44550	BASKETBALL			
129	OTHER WAGES	\$727	\$0	\$0
141	OASI (EMPLOYER'S SHARE)	\$56	\$0	\$0
147	UNEMPLOYMENT	\$2	\$0	\$0
325	RECREATION SUPPLIES	\$0	\$0	\$0
326	CLOTHING AND UNIFORMS	\$957	\$0	\$0
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$0	\$0	\$0
	TOTAL BASKETBALL	\$1,742	\$0	\$0
44600	TEE-BALL			
129	OTHER WAGES	\$734	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$56	\$0	\$0
146	WORKMEN'S COMPENSATION	\$47	\$0	\$0
147	UNEMPLOYMENT	\$2	\$0	\$0
325	RECREATION SUPPLIES	\$53	\$0	\$0
326	CLOTHING AND UNIFORMS	\$930	\$0	\$0
	TOTAL TEE-BALL	\$1,822	\$0	\$0
44630	VOLLEYBALL			
129	OTHER WAGES	\$0	\$0	\$0
325	RECREATION SUPPLIES	\$0	\$0	\$0
326	CLOTHING AND UNIFORMS	\$0	\$0	\$0
	TOTAL VOLLEYBALL	\$0	\$0	\$0
44650	YOUTH FLAG FOOTBALL			
129	OTHER WAGES	\$0	\$0	\$0
325	RECREATION SUPPLIES	\$0	\$0	\$0
326	CLOTHING AND UNIFORMS	\$0	\$0	\$0
	TOTAL YOUTH FLAG FOOTBALL	\$0	\$0	\$0

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
44720	PARK AREAS			
111	SALARIES - PERM. EMPLOYEES REG.	\$134,461	\$147,940	\$147,190
114	SALARIES - TEMP. EMPLOYEES REG.	\$1,168	\$4,000	\$4,000
131	TERMINAL PAY AND SICK LEAVE	\$2,611	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$10,016	\$10,990	\$11,570
143	RETIREMENT - CURRENT	\$12,344	\$15,320	\$18,270
146	WORKMEN'S COMPENSATION	\$2,768	\$4,000	\$2,800
147	UNEMPLOYMENT INSURANCE	\$67	\$110	\$90
213	AUTOMBILE LICNESES AND TITLES	\$0	\$50	\$0
259	OTHER PROFESSIONAL SERVICES (MOWING)	\$22,900	\$28,000	\$28,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$0	\$200	\$200
262	REPAIR & MAINT. OTHER MACHINERY	\$23	\$1,000	\$500
285	STAFF LOCAL TRAVEL	\$0	\$0	\$0
312	SMALL ITEMS OF EQUIPMENT	\$380	\$2,000	\$2,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$385	\$500	\$1,000
326	CLOTHING AND UNIFORMS	\$771	\$800	\$800
329	OTHER OPERATING SUPPLIES	\$121	\$200	\$200
331	GAS, OIL, DIESEL, GREASE	\$3,821	\$6,000	\$6,000
332	MOTOR VEHICLE PARTS	\$562	\$3,300	\$4,000
333	MACHINERY & EQUIPMENT PARTS	\$1,340	\$1,500	\$1,500
334	TIRES, TUBES, ETC.	\$0	\$2,000	\$2,000
335	PAINTING AND PLUMBING SUPPLIES	\$0	\$100	\$100
341	CONSUMABLE TOOLS	\$0	\$200	\$200
452	SAND & GRAVEL	\$0	\$0	\$1,000
533	MACHINERY & EQUIPMENT RENTAL	\$0	\$1,200	\$1,000
944	TRANSPORTATION EQUIPMENT	\$0	\$0	\$0
949	OTHER MACHINERY AND EQUIPMENT	\$4,215	\$0	\$0
	TOTAL PARK AREAS	\$197,953	\$229,410	\$232,420

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
44721	NELSON-MERRY PARK			
241	ELECTRIC	\$344	\$500	\$500
266	REPAIR & MAINT. BUILDINGS	\$0	\$1,000	\$1,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$0	\$2,500	\$2,000
325	RECREATION SUPPLIES	\$0	\$0	\$0
335	PAINTING AND PLUMBING SUPPLIES	\$424	\$1,000	\$1,000
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$51	\$100	\$100
342	SIGNS	\$0	\$250	\$100
412	READY MIXED CONCRETE	\$0	\$0	\$200
452	GRAVEL AND SAND	\$0	\$400	\$2,000
453	DIRT AND TOPSOIL	\$1,999	\$4,000	\$3,000
949	OTHER EQUIPMENT (BACKSTOP FENCE)	\$0	\$9,000	\$0
	TOTAL NELSON-MERRY PARK	\$2,818	\$18,750	\$9,900
44722	CENTENNIAL PARK			
241	ELECTRIC	\$513	\$1,200	\$1,000
242	WATER	\$182	\$300	\$300
243	SEWER	\$234	\$400	\$400
255	DATA SERVICES FOR SURVEILLANCE CAMERA-MOVED TO I.T.	\$315	\$360	\$0
266	REPAIR & MAINT. - BUILDINGS	\$43	\$500	\$500
312	SMALL ITEMS OF EQUIPMENT (WIRELESS SURVEILLANCE CAMERA-REQUESTED BY I.T. DEPT)	\$245	\$0	\$0
321	AGRICULTURE/HORTICULTURE SUPPLIES	\$257	\$2,000	\$1,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$0	\$100	\$0
412	READY MIXED CONCRETE	\$1,800	\$0	\$0
451	CRUSHED STONE	\$0	\$0	\$0
453	DIRT & TOPSOIL	\$1,999	\$2,000	\$2,000
533	RENTAL	\$0	\$0	\$0
929	OTHER IMPROVEMENTS (SHADE STRUCTURE)	\$0	\$0	\$0
949	OTHER IMPROVEMENTS (DOG EQUIPMENT)	\$2,399	\$0	\$0
	TOTAL CENTENNIAL PARK	\$7,987	\$6,860	\$5,200

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
44723	ROY HARMON PARK			
241	ELECTRIC	\$1,087	\$3,000	\$4,000
242	WATER	\$204	\$400	\$500
243	SEWER	\$271	\$600	\$600
262	REPAIR & MAINT.	\$18,687	\$1,000	\$1,000
266	REPAIR & MAINT. BUILDINGS	\$154	\$300	\$300
312	SMALL ITEMS OF EQUIPMENT - REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$0	\$0	\$930
312	SMALL ITEMS OF EQUIPMENT	\$1,540	\$0	\$1,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$168	\$500	\$500
324	HOUSEHOLD & JANIORIAL SUPPLIES	\$78	\$200	\$0
325	RECREATION SUPPLIES	\$239	\$0	\$300
329	OTHER OPERATING SUPPLIES	\$407	\$200	\$250
335	PAINTING AND PLUMBING SUPPLIES	\$1,611	\$300	\$2,000
342	NEW SIGN	\$0	\$0	\$600
452	GRAVEL AND SAND	\$109	\$500	\$1,000
453	DIRT & TOPSOIL	\$4,500	\$1,000	\$3,000
471	ASPHALT (BASKETBALL COURT)	\$0	\$0	\$0
939	OTHER IMPROVEMENTS	\$33,050	\$0	\$601,250
949	OTHER MACHINERY AND EQUIPMENT	\$7,429	\$300,000	\$0
	TOTAL LITTLE LEAGUE FIELD	\$69,534	\$308,000	\$617,230
44724	MOSSY CREEK STATION-FESTIVAL PARK			
237	ADVERTISING	\$305	\$500	\$1,000
241	ELECTRIC	\$967	\$1,500	\$1,500
242	WATER	\$364	\$450	\$500
243	SEWER	\$235	\$600	\$600
255	DATA SERVICES FOR SURVEILLANCE CAMERA-MOVED TO I.T. BUDGET	\$287	\$360	\$0
266	REPAIR & MAINT. BUILDINGS	\$327	\$300	\$500
312	SMALL ITEMS OF EQUIPMENT (SURVEILLANCE CAMERA-REQUESTED BY I.T. MANAGER)	\$445	\$0	\$0
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$4	\$500	\$500
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$0	\$400	\$0
329	OTHER OPERATING SUPPLIES	\$54	\$100	\$100
340	FESTIVAL SUPPLIES	\$3,450	\$7,500	\$5,000
452	GRAVEL AND SAND	\$0	\$300	\$300
453	DIRT AND TOPSOIL	\$0	\$300	\$0
949	OTHER MACHINERY AND EQUIPMENT	\$0	\$0	\$0
	TOTAL MOSSY CREEK STATION	\$6,438	\$12,810	\$10,000

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
44800	LIBRARIES			
200	CONTRACTUAL SERVICES	\$64,270	\$64,270	\$64,270
241	ELECTRIC	\$25,735	\$30,000	\$30,500
242	WATER	\$356	\$500	\$500
243	SEWER	\$523	\$600	\$600
244	GAS	\$153	\$500	\$250
259	OTHER PROFESSIONAL SERVICES(MOWING/MAT SERVICE)	\$19,980	\$10,350	\$8,000
260	REPAIR & MAINT. SERVICES	\$694	\$1,000	\$1,000
266	REPAIR & MAINT. BUILDINGS	\$7,166	\$10,000	\$10,000
312	SMALL ITEMS OF EQUIPMENT - REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$2,117	\$0	\$350
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$977	\$14,560	\$4,000
412	READY MIXED CONCRETE	\$672	\$0	\$0
511	BUILDING INSURANCE	\$5,407	\$6,200	\$6,200
512	INSURANCE ON VEHICLES & EQUIPMENT	\$8	\$20	\$20
551	TRUSTEE FEES	\$250	\$700	\$250
611	PRINCIPAL-GENERAL OBLIGATION REFUNDING BONDS (2021)	\$110,000	\$110,000	\$110,000
631	INTEREST-GENERAL OBLIGATION REFUNDING BONDS (2021)	\$29,875	\$27,680	\$25,480
948	COMPUTER EQUIPMENT	\$3,027	\$0	\$0
949	OTHER EQUIPMENT-FIRE ALARM	\$506	\$26,500	\$0
	TOTAL LIBRARIES	\$271,716	\$302,880	\$261,420

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
51520	INSURANCE - EMPLOYERS SHARE			
142	HEALTH, DENTAL, LIFE INSURANCE	\$1,244,702	\$1,463,000	\$1,500,000
149	MEDIGAP	\$1,050	\$1,050	\$1,050
	TOTAL INSURANCE EXP. - GENERAL	\$1,245,752	\$1,464,050	\$1,501,050
51520	INSURANCE			
511	BUILDING INSURANCE	\$23,726	\$35,480	\$35,480
512	VEHICLES & EQUIPMENT INSURANCE	\$68,884	\$88,000	\$90,000
513	LIABILITY INSURANCE	\$57,172	\$71,500	\$60,000
515	PROFESSIONAL LIABILITY INSURANCE	\$21,042	\$27,250	\$27,250
521	SURETY BONDS FOR OFFICIALS	\$2,230	\$3,500	\$3,000
	TOTAL INSURANCE	\$173,054	\$225,730	\$215,730
	TOTAL GENERAL FUND EXPENDITURES	\$14,012,450	\$23,416,960	\$16,378,740
	REVENUES OVER/(UNDER) EXPENDITURES	\$1,326,126	(\$3,027,160)	(\$2,072,120)
	BEGINNING CASH BALANCE	\$16,985,794	\$18,311,920	\$15,284,760
	ENDING CASH BALANCE	\$18,311,920	\$15,284,760	\$13,212,640
	BEGINNING FUND BALANCE	\$15,822,956	\$17,149,082	\$14,121,922
	ENDING FUND BALANCE	\$17,149,082	\$14,121,922	\$12,049,802

SANITATION FUND FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
120	REVENUES			
34000	CHARGES FOR SERVICES			
34430	GARBAGE/RECYCLING FEES	\$582,673	\$638,000	\$620,000
	TOTAL CHARGES FOR SERVICES	\$582,673	\$638,000	\$620,000
36000	OTHER REVENUES			
36961	OPERATING TRANSFER FROM GEN. FUND	\$308,910	\$327,920	\$400,890
	TOTAL OTHER REVENUES	\$308,910	\$327,920	\$400,890
	TOTAL SANITATION REVENUES	\$891,583	\$965,920	\$1,020,890
27130	RESTRICTED FUND BALANCE DECREASE		\$0	\$147,740
	TOTAL REVENUES AND FUND BALANCE	\$891,583	\$965,920	\$1,168,630
	GRAND TOTAL EXPENDITURES	\$841,240	\$965,920	\$1,168,630
	RESTRICTED FUND BALANCE INCREASE	\$50,343		

SANITATION FUND - EXPENDITURES FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
120	EXPENDITURES			
43200	SANITATION			
111	SALARIES - PERM. EMPLOYEES REG. (Reduced from 3 employees to 2 employees)	\$87,502	\$86,060	\$76,540
111	SALARIES - NEW EMPLOYEE (BOOM TRUCK OPERATOR)	\$0	\$0	\$47,740
112	SALARIES - PERM. EMPLOYEES OT	\$0	\$0	\$0
129	OTHER WAGES	\$0	\$1,300	\$0
131	TERMINAL PAY AND SICK LEAVE	\$2,660	\$1,600	\$0
141	OASI (EMPLOYERS SHARE)	\$6,505	\$9,410	\$5,860
143	RETIREMENT - CURRENT	\$8,061	\$12,890	\$9,500
146	WORKMEN'S COMPENSATION	\$6,874	\$5,820	\$3,180
147	UNEMPLOYMENT INSURANCE	\$49	\$90	\$60
217	VEHICLE TOW-IN SERVICES	\$370	\$0	\$0
237	ADVERTISING	\$28	\$100	\$100
245	TELEPHONE AND TELEGRAPH	\$36	\$600	\$700
251	MEDICAL, DENTAL, AND VITAL STATS	\$758	\$200	\$200
255	DATA PROCESSING SERVICES (IWORQ)	\$0	\$2,000	\$2,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$2,709	\$2,000	\$1,000
295	LANDFILL SERVICES	\$26,020	\$33,000	\$35,000
298	COLLECTION FEES	\$644,068	\$730,000	\$680,000
311	OFFICE STATIONERY AND FORMS	\$0	\$200	\$0
312	SMALL ITEMS OF EQUIPMENT	\$0	\$100	\$100
326	CLOTHING & UNIFORMS	\$1,759	\$3,000	\$2,500
329	OTHER OPERATING SUPPLIES	\$34	\$550	\$500
331	GAS, OIL, DIESEL, GREASE	\$14,135	\$20,000	\$20,000
332	MOTOR VEHICLE PARTS	\$6,326	\$7,000	\$5,000
333	MACHINERY & EQUIPMENT PARTS	\$187	\$500	\$300
334	TIRES, TUBES, ETC.	\$1,263	\$5,000	\$4,000
341	CONSUMABLE TOOLS	\$0	\$0	\$0
944	TRANSPORTATION EQUIPMENT	\$0	\$0	\$250,000
	TOTAL SANITATION	\$809,344	\$921,420	\$1,144,280
51520	INSURANCE- EMPLOYERS SHARE			
142	HOSPITAL AND HEALTH INSURANCE	\$27,909	\$40,000	\$19,750
	TOTAL INSURANCE	\$27,909	\$40,000	\$19,750
51520	INSURANCE			
512	INSURANCE ON VEHICLES & EQUIPMENT	\$1,868	\$2,000	\$2,100
513	LIABILITY	\$2,119	\$2,500	\$2,500
	TOTAL INSURANCE	\$3,987	\$4,500	\$4,600
	TOTAL SANITATION EXPENDITURES	\$841,240	\$965,920	\$1,168,630
	REVENUES OVER/(UNDER) EXPENSES	\$50,343	\$0	(\$147,740)
	BEGINNING CASH BALANCE	\$175,236	\$225,579	\$225,579
	ENDING CASH BALANCE	\$225,579	\$225,579	\$77,839
	BEGINNING FUND BALANCE	\$117,353	\$167,696	\$167,696
	ENDING FUND BALANCE	\$167,696	\$167,696	\$19,956

STREET AID FUND FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
121	REVENUES			
33000	INTERGOVERNMENTAL REVENUE			
33551	STATE GASOLINE & MOTOR FUEL TAX	\$295,695	\$301,820	\$308,180
	TOTAL INTERGOVERNMENTAL REVENUE	\$295,695	\$301,820	\$308,180
36000	OTHER REVENUE			
36100	INTEREST EARNINGS	\$7,276	\$2,000	\$2,000
36900	OTHER INCOME	\$0	\$0	\$0
	TOTAL OTHER REVENUE	\$7,276	\$2,000	\$2,000
	TOTAL STATE STREET AID FUND REVENUES	\$302,971	\$303,820	\$310,180
27130	RESTRICTED FUND BALANCE DECREASE	\$10,932	\$40,680	\$79,320
	TOTAL REVENUES AND FUND BALANCE	\$313,903	\$344,500	\$389,500
	GRAND TOTAL EXPENDITURES	\$313,903	\$344,500	\$389,500
27130	RESTRICTED FUND BALANCE INCREASE			
121	EXPENDITURES			
42130	TRAFFIC LIGHTS			
241	ELECTRIC	\$5,813	\$6,000	\$6,000
267	REPAIR & MAINTENANCE	\$18,255	\$15,000	\$15,000
	TOTAL TRAFFIC LIGHTS	\$24,068	\$21,000	\$21,000
43120	HIGHWAYS, STREETS, & ROADWAYS			
931	ROADS, STREETS, ETC.	\$60,253	\$100,000	\$150,000
949	OTHER EQUIPMENT	\$35,861	\$12,500	\$15,000
	TOTAL HWYS, STREETS, & ROADWAYS	\$96,114	\$112,500	\$165,000
43160	STREET LIGHTS			
241	ELECTRIC	\$170,451	\$180,000	\$175,000
267	REPAIR & MAINT. ELECTRICAL	\$84	\$0	\$500
	TOTAL STREET LIGHTS	\$170,535	\$180,000	\$175,500
43215	SNOW AND ICE REMOVAL			
452	SAND	\$2,438	\$3,000	\$3,000
454	SODIUM CHLORIDE	\$20,748	\$28,000	\$25,000
	TOTAL SNOW AND ICE REMOVAL	\$23,186	\$31,000	\$28,000
	TOTAL STATE STREET AID FUND	\$313,903	\$344,500	\$389,500
	REVENUES OVER/(UNDER) EXPENSES	(\$10,932)	(\$40,680)	(\$79,320)
	BEGINNING CASH BALANCE	\$306,663	\$295,731	\$255,051
	ENDING CASH BALANCE	\$295,731	\$255,051	\$175,731
	BEGINNING FUND BALANCE	\$341,810	\$330,878	\$290,198
	ENDING FUND BALANCE	\$330,878	\$290,198	\$210,878

DRUG FUND FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
125	REVENUES			
35140	DRUG FINES	\$125,478	\$35,000	\$30,000
36100	INTEREST EARNINGS	\$10,638	\$2,150	\$1,500
36330	SALE OF VEHICLES & EQUIPMENT	\$0	\$1,100	\$4,000
36700	CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$0
	TOTAL DRUG FUND REVENUES	\$136,116	\$38,250	\$35,500
27130	RESTRICTED FUND BALANCE DECREASE		\$42,350	\$36,700
	TOTAL DRUG FUND REVENUES & FUND BALANCE	\$136,116	\$80,600	\$72,200
	GRAND TOTAL EXPENDITURES	\$50,746	\$80,600	\$72,200
27130	RESTRICTED FUND BALANCE INCREASE	\$85,370		
125	EXPENDITURES			
42129	DRUG INVESTIGATION & CONTROL			
148	EMPLOYEE EDUCATION AND TRAINING	\$12,504	\$9,000	\$5,000
217	TOWING FEES	\$0	\$800	\$500
235	MEMBERSHIPS, CERTIFICATION, TRAINING	\$699	\$1,000	\$800
251	MEDICAL, VETERINARY	\$3,964	\$3,000	\$3,500
283	OUT OF TOWN EXPENSE	\$1,010	\$3,000	\$2,000
312	SMALL EQUIPMENT ITEMS (10 HELMET MOUNTED LIGHTS)	\$4,109	\$6,000	\$5,000
323	DOG FOOD	\$987	\$2,500	\$2,500
326	CLOTHING & UNIFORMS	\$0	\$1,500	\$2,000
327	FIRE ARMS	\$0	\$1,000	\$2,000
327	FIRE ARMS (10 RIFLE SUPPRESSORS \$5,400; (1) 50 BMG RIFLE \$6,000)	\$0	\$11,400	\$0
329	OTHER OPERATING SUPPLIES	\$7,500	\$6,000	\$6,000
513	LIABILITY INSURANCE	\$0	\$100	\$0
939	OTHER IMPROVEMENTS	\$0	\$0	\$0
944	TRANSPORTATION EQUIPMENT (K-9 VEHICLE EQUIPMENT INSTALLATION)	\$0	\$18,500	\$0
948	COMPUTER EQUIPMENT (MOBILE FINGERPRINT SCANNER)	\$0	\$3,000	\$0
949	OTHER EQUIPMENT	\$19,973	\$13,800	\$42,900
	TOTAL DRUG FUND EXPENDITURES	\$50,746	\$80,600	\$72,200
	REVENUES OVER/(UNDER) EXPENSES	\$85,370	(\$42,350)	(\$36,700)
	BEGINNING CASH BALANCE	\$204,411	\$289,781	\$247,431
	ENDING CASH BALANCE	\$289,781	\$247,431	\$210,731
	BEGINNING FUND BALANCE	\$119,041	\$204,411	\$162,061
	ENDING FUND BALANCE	\$204,411	\$162,061	\$125,361

WATER & SEWER FUND FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
36000	OTHER INCOME			
33113	CDBG-SEWER GRANT	\$19,290	\$0	\$0
33180	RD GRANTS	\$675,993	\$0	\$0
33190	ARC GRANT (50%)	\$25,269	\$456,400	\$0
33293	ARPA GRANT	\$949,838	\$1,405,760	\$0
33294	ARPA TDEC FUNDS	\$92,139	\$712,000	\$0
33440	INFRASTRUCTURE PLANNING GRANT	\$0	\$20,000	\$0
33430	CYBERSECURITY GRANT	\$24,922	\$0	\$0
33720	PEP GRANT	\$5,000	\$0	\$0
36100	INTEREST EARNINGS	\$93,268	\$68,000	\$50,000
36350	INSURANCE RECOVERIES	\$0	\$7,270	\$0
	TOTAL OTHER INCOME	\$1,885,719	\$2,669,430	\$50,000
37000	WATER/SEWER REVENUES			
36950	BAD DEBTS COLLECTIONS	\$324	\$2,120	\$1,000
37100	OPERATING REVENUE - WATER	\$3,542,782	\$3,500,000	\$4,060,000
37120	FLAT RATE WATER SALES	\$23	\$100	\$100
37191	FORFEITED DISCOUNTS & PENALTIES	\$71,173	\$52,000	\$70,000
37192	CUTOFF SERVICE FEE	\$0	\$35,000	\$30,000
37195	WATER CONNECT FEES	\$39,260	\$35,000	\$35,000
37196	WATER TAP FEES	\$80,285	\$50,000	\$50,000
37197	LINE EXTENSION CHARGES	\$0	\$130	\$100
37199	MISCELLANEOUS INCOME	\$36,663	\$10,000	\$10,000
37210	SEWER SERVICE CHARGES	\$2,045,106	\$2,100,000	\$2,436,000
37231	GREASE TRAP INSPECTIONS	\$11,600	\$11,000	\$11,600
37296	SEWER TAP FEES	\$71,300	\$50,000	\$50,000
37299	MISCELLANEOUS	\$0	\$0	\$0
	TOTAL WATER/SEWER REVENUES	\$5,898,516	\$5,845,350	\$6,753,800
	TOTAL WATER/SEWER FUND REVENUES	\$7,784,235	\$8,514,780	\$6,803,800

WATER SEGMENT EXPENDITURES FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
52113	PURIFICATION			
111	SALARIES - PERM. EMPLOYEES REG.	\$280,071	\$298,330	\$300,110
112	SALARIES - PERM. EMPLOYEES OT	\$22,077	\$20,800	\$20,000
131	TERMINAL PAY AND SICK LEAVE	\$5,204	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$21,351	\$23,100	\$24,490
143	RETIREMENT - CURRENT	\$34,936	\$30,840	\$37,240
146	WORKMEN'S COMPENSATION	\$6,123	\$9,460	\$7,080
147	UNEMPLOYMENT INSURANCE	\$134	\$180	\$180
148	EMPLOYEE EDUCATION AND TRAINING	\$1,303	\$2,000	\$2,000
160	OPEB (AJE ONLY)	\$9,392	\$0	\$0
211	POSTAGE, BOX RENT, ETC.	\$1,364	\$1,500	\$500
224	DUPLICATION	\$553	\$1,000	\$1,000
235	MEMBERSHIPS, REG. FEES, & TUITION	\$450	\$2,000	\$1,000
237	ADVERTISING	\$0	\$200	\$200
241	ELECTRIC	\$404,009	\$420,000	\$420,000
244	GAS	\$2,633	\$5,000	\$3,000
245	TELEPHONE AND TELEGRAPH	\$1,379	\$2,000	\$1,500
249	OTHER UTILITY SERVICES (FIBER)	\$0	\$1,000	\$0
251	MEDICAL, DENTAL, VETERINARY	\$115	\$200	\$200
254	MOWING SERVICE (MOVED TO 259)	\$7,200	\$6,500	\$0
255	DATA PROCESSING SERVICES (MOVED TO I.T.)	\$0	\$300	\$0
259	OTHER PROFESSIONAL SERVICES (MOWING)	\$0	\$0	\$7,000
259	OTHER PROFESSIONAL SERVICES	\$14,094	\$73,650	\$25,000
260	GENERATOR SERVICE AGREEMENT	\$766	\$5,500	\$5,500
260	SUEZ CONTRACT MEMBRANE SERVICES	\$33,679	\$33,680	\$33,680
262	REPAIR & MAINT. OTHER MACHINERY	\$55,460	\$98,020	\$50,000
266	REPAIR & MAINT. BUILDINGS	\$820	\$10,600	\$5,000
283	OUT-OF-TOWN EXPENSE	\$0	\$1,000	\$1,000
285	STAFF LOCAL TRAVEL	\$0	\$300	\$0
310	OFFICE SUPPLIES AND MATERIALS	\$168	\$400	\$400
312	SMALL EQUIPMENT ITEMS - REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$340	\$700	\$1,330
312	SMALL EQUIPMENT ITEMS	\$4,698	\$500	\$500
322	CHEMICAL, LAB, & MEDICAL SUPPLIES (INCREASE FOR FEEDING COAGULANTS)	\$64,677	\$83,000	\$100,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$2,081	\$1,500	\$1,500
326	CLOTHING AND UNIFORMS	\$6,642	\$7,000	\$7,000
329	OTHER OPERATING SUPPLIES	\$1,051	\$1,000	\$1,000
331	GAS, OIL, DIESEL, GREASE	\$7,398	\$6,000	\$6,000
332	MOTOR VEHICLE PARTS	\$177	\$200	\$200
333	MACHINERY AND EQUIPMENT PARTS	\$22,463	\$25,000	\$25,000
335	PAINTING AND PLUMBING SUPPLIES	\$35	\$0	\$0
336	ELECTRIC SUPPLIES	\$0	\$100	\$0
341	CONSUMABLE TOOLS	\$175	\$200	\$200
533	MACHINERY AND EQUIPMENT RENTAL	\$1,409	\$5,000	\$1,500
541	PROVISION FOR DEPRECIATION	\$240,671	\$240,000	\$240,000
561	NPDES PERMIT	\$5,213	\$8,700	\$8,700
947	OFFICE EQUIPMENT (COLOR COPIER IMC-6000)	\$0	\$5,000	\$0
949	OTHER MACHINERY AND EQUIPMENT	\$7,298	\$6,260	\$0
	TOTAL PURIFICATION	\$1,267,609	\$1,437,720	\$1,339,010

WATER SEGMENT EXPENDITURES FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
52114	TRANSMISSION & DISTRIBUTION			
111	SALARIES - PERM. EMPLOYEES REG.	\$299,580	\$375,900	\$359,630
111	SALARIES - (2) NEW EMPLOYEES	\$0	\$0	\$0
112	SALARIES - PERM. EMPLOYEES OT	\$85,022	\$65,400	\$60,000
131	TERMINAL PAY AND SICK LEAVE	\$9,431	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$29,246	\$32,390	\$32,100
143	RETIREMENT - CURRENT	\$46,988	\$39,060	\$44,630
146	WORKMEN'S COMPENSATION	\$11,948	\$12,000	\$8,450
147	UNEMPLOYMENT INSURANCE	\$176	\$300	\$260
148	EMPLOYEE EDUCATION & TRAINING	\$1,480	\$2,000	\$2,000
211	POSTAGE, BOX RENT, ETC.	\$1,529	\$500	\$500
213	AUTOMOBILE LICNESES AND TITLES	\$81	\$100	\$100
217	VEHICLE TOW-IN SERVICES	\$0	\$50	\$0
235	MEMBERSHIPS, REG. FEES, & TUITION	\$180	\$500	\$500
241	ELECTRIC	\$145,755	\$250,000	\$200,000
245	TELEPHONE AND TELEGRAPH	\$70,761	\$53,000	\$50,000
251	MEDICAL, DENTAL, AND VITAL STATS	\$705	\$700	\$700
254	MOWING SERVICES (MOVED TO 259)	\$3,820	\$5,000	\$0
259	OTHER PROFESSIONAL SERVICES (MOWING)	\$0	\$0	\$5,000
259	OTHER PROFESSIONAL SERVICES	\$16,891	\$25,200	\$12,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$204	\$5,250	\$2,000
262	REPAIR & MAINT. OTHER MACHINERY	\$4,740	\$5,000	\$5,000
266	REPAIR & MAINT. BUILDINGS	\$475	\$100	\$500
283	OUT-OF-TOWN EXPENSES	\$559	\$300	\$300
310	OFFICE SUPPLIES AND MATERIALS	\$468	\$350	\$350
312	SMALL ITEMS OF EQUIPMENT	\$1,030	\$800	\$500
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$167	\$500	\$500
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$0	\$200	\$0
323	FOOD	\$178	\$250	\$250
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$2,493	\$1,000	\$1,000
326	CLOTHING AND UNIFORMS	\$12,271	\$13,000	\$12,000
329	OTHER OPERATING SUPPLIES	\$4,147	\$7,000	\$4,000
331	GAS, OIL, DIESEL, GREASE	\$16,551	\$25,000	\$25,000
332	MOTOR VEHICLE PARTS	\$6,771	\$8,000	\$8,000
333	MACHINERY & EQUIPMENT PARTS	\$1,412	\$5,000	\$3,000
334	TIRES, TUBES, ETC.	\$5,704	\$6,000	\$6,000
335	PAINTING AND PLUMBING SUPPLIES	\$631	\$600	\$500
336	ELECTRICAL SUPPLIES	\$68	\$100	\$100
338	REPAIR FOR WATER/SEWER LINES	\$83,461	\$90,000	\$85,000
341	CONSUMABLE TOOLS	\$2,505	\$3,000	\$3,000
391	WATER METERS	\$13,740	\$28,000	\$25,000
392	FIRE HYDRANTS	\$0	\$10,000	\$5,000
412	READY MIX CONCRETE	\$2,091	\$2,000	\$2,000
416	CEMENT & CONCRETE SUPPLIES	\$230	\$500	\$800
421	STRUCTURAL STEEL AND IRON	\$0	\$100	\$0
422	METAL PIPE & FITTINGS	\$423	\$400	\$400
441	PLASTIC PIPE	\$2,995	\$2,000	\$3,000
451	CRUSHED STONE	\$15,482	\$18,500	\$16,000
452	GRAVEL AND SAND	\$0	\$100	\$0
471	ASPHALT AND ASPHALT FILLER	\$5,640	\$5,000	\$6,000
520	SURETY BONDS - RUNNING	\$250	\$250	\$250
533	MACHINERY & EQUIPMENT RENTAL	\$0	\$5,000	\$2,000
541	PROVISION FOR DEPRECIATION	\$500,765	\$500,000	\$500,000
948	COMPUTER EQUIPMENT	\$0	\$0	\$0
949	OTHER MACHINERY AND EQUIPMENT	\$11,000	\$0	\$7,200
	TOTAL TRANSMISSION & DISTRIBUTION	\$1,420,044	\$1,605,400	\$1,500,520

WATER SEGMENT EXPENDITURES FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
52115	PUBLIC WORKS BUILDINGS			
241	ELECTRIC	\$5,397	\$8,200	\$6,200
244	GAS	\$4,672	\$5,400	\$5,000
259	OTHER PROFESSIONAL SERVICES	\$2,184	\$3,650	\$1,000
262	REPAIR & MAINT. OTHER MACHINERY	\$0	\$50	\$50
266	REPAIR & MAINT. BUILDINGS	\$276	\$3,500	\$3,500
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$191	\$500	\$500
329	OTHER OPERATING SUPPLIES	\$79	\$400	\$400
335	PAINTING AND PLUMBING SUPPLIES	\$0	\$100	\$100
949	OTHER EQUIPMENT	\$0	\$0	\$0
	TOTAL SHOP & MAINTENANCE	\$12,799	\$21,800	\$16,750
52116	CUSTOMERS' ACCT. & COLLECTION-METER READERS			
111	SALARIES - PERM. EMPLOYEES REG.	\$44,605	\$52,060	\$53,070
111	SALARIES - NEW EMPLOYEE	\$0	\$0	\$28,640
112	SALARIES - PERM. EMPLOYEES OT	\$0	\$600	\$600
131	TERMINAL PAY AND SICK LEAVE	\$932	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$3,213	\$3,900	\$4,060
143	RETIREMENT - CURRENT	\$5,378	\$5,390	\$6,590
146	WORKMEN'S COMPENSATION	\$1,143	\$1,300	\$1,250
147	UNEMPLOYMENT INSURANCE	\$21	\$50	\$40
251	MEDICAL, DENTAL, AND VITAL STATS	\$63	\$100	\$100
261	REPAIR & MAINT. MOTOR VEHICLES	\$0	\$100	\$100
262	REPAIR AND MAINTENANCE OTHER	\$0	\$200	\$200
310	OFFICE SUPPLIES AND MATERIALS	\$0	\$0	\$100
312	SMALL ITEMS OF EQUIPMENT	\$174	\$200	\$100
326	CLOTHING AND UNIFORMS	\$2,462	\$1,300	\$1,300
329	OTHER OPERATING SUPPLIES	\$0	\$0	\$100
331	GAS, OIL, DIESEL, GREASE	\$2,352	\$6,450	\$5,000
332	MOTOR VEHICLE PARTS	\$384	\$1,500	\$1,000
334	TIRES, TUBES, ETC.	\$400	\$500	\$500
341	CONSUMABLE TOOLS	\$0	\$50	\$0
741	BAD DEBT EXPENSE (AJE ONLY)	\$27,813	\$0	\$0
	TOTAL CUSTOMERS' ACCT. & COLLECTION	\$88,940	\$73,700	\$102,750

WATER SEGMENT EXPENDITURES FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
52117	ADMINISTRATION-OFFICE STAFF			
111	SALARIES - PERM. EMPLOYEES REG./CITY HALL	\$138,906	\$158,930	\$161,040
111	SALARIES - PERM. EMPLOYEES REG./PUBLIC WORKS	\$44,471	\$47,150	\$48,330
111	SALARIES - NEW EMPLOYEE (PROJECT MANAGER/ENGINEER)	\$0	\$0	\$29,460
131	TERMINAL PAY AND SICK LEAVE	\$6,537	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$14,153	\$15,260	\$16,020
143	RETIREMENT - CURRENT	\$22,456	\$21,280	\$25,990
146	WORKMEN'S COMPENSATION	\$289	\$600	\$270
147	UNEMPLOYMENT INSURANCE	\$72	\$110	\$410
148	EMPLOYEE EDUCATION AND TRAINING	\$410	\$500	\$500
211	POSTAGE, BOX RENT, ETC.	\$309	\$200	\$200
214	MAILING SERVICE	\$24,677	\$27,000	\$26,750
224	DUPLICATION	\$498	\$800	\$800
235	MEMBERSHIPS, REG. FEES, & TUITION	\$3,725	\$4,000	\$5,000
237	ADVERTISING	\$154	\$0	\$0
239	OTHER PUBLICITY, SUBSCRIPTIONS, DUES (IWORQS + BACKFLOW & GIS)	\$4,620	\$16,000	\$8,500
245	TELEPHONE AND TELEGRAPH	\$1,757	\$1,800	\$2,000
253	ACCOUNTING AND AUDITING SERVICES/CONVERSION	\$11,884	\$8,520	\$8,770
253	OPEB EVALUATION	\$1,050	\$1,200	\$1,500
253	WATER/SEWER RATE STUDY	\$0	\$7,500	\$0
255	DATA PROCESSING SERVICES (LOCAL GOVERNMENT CORP & BADGER METER)	\$16,391	\$22,000	\$25,000
259	OTHER PROFESSIONAL SERVICES	\$0	\$500	\$0
259	OTHER PROFESSIONAL SERVICES (SALARY COMPENSATION STUDY)	\$0	\$0	\$2,560
263	REPAIR & MAINT. FURNITURE & OFFICE	\$41	\$0	\$0
283	OUT-OF-TOWN EXPENSE	\$2,374	\$400	\$400
285	STAFF LOCAL TRAVEL	\$7,197	\$0	\$0
310	OFFICE SUPPLIES AND MATERIALS	\$0	\$2,500	\$2,500
311	OFFICE STATIONERY AND FORMS	\$0	\$8,500	\$8,000
312	SMALL ITEMS OF EQUIPMENT - REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$0	\$0	\$1,350
312	SMALL ITEMS OF EQUIPMENT	\$1,987	\$500	\$500
326	CITY LOGO SHIRTS-CITY HALL	\$522	\$1,200	\$1,200
329	OTHER OPERATING SUPPLIES	\$11	\$50	\$50
531	BUILDING & OFFICE RENTAL	\$30,000	\$30,000	\$30,000
532	LAND RENTAL	\$300	\$300	\$300
551	TRUSTEE FEES	\$2,750	\$2,500	\$2,750
555	BANK SERVICE CHARGES	\$1,331	\$1,200	\$1,400
556	BANK FEES DIRECT DEPOSIT	\$203	\$500	\$500
947	OFFICE MACHINERY & EQUIPMENT	\$0	\$300	\$3,000
948	COMPUTER EQUIPMENT -REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$0	\$1,400	\$7,420
949	OTHER EQUIPMENT	\$0	\$0	\$9,360
	TOTAL ADMINISTRATION & GENERAL EXP.	\$339,075	\$382,700	\$431,830

WATER SEGMENT EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
52119	INFORMATION TECHNOLOGY/DATA PROCESSING			
111	SALARIES - PERM. EMPLOYEES REG.	\$18,537	\$20,310	\$20,200
131	TERMINAL PAY AND SICK LEAVE	\$0	\$0	\$0
141	OASI	\$1,355	\$1,510	\$1,550
143	RETIREMENT	\$2,193	\$2,100	\$2,510
146	WORKMEN'S COMPENSATION	\$42	\$50	\$20
147	UNEMPLOYMENT INSURANCE	\$4	\$10	\$10
148	EMPLOYEE EDUCATION AND TRAINING	\$109	\$200	\$700
211	POSTAGE, BOX RENT, ETC.	\$0	\$40	\$40
224	DUPLICATION	\$0	\$200	\$70
235	MEMBERSHIPS, REGISTRATION	\$17,486	\$790	\$1,050
245	TELEPHONE AND TELEGRAPH (SPECTRUM BACKUP INTERNET/FAILOVER-\$460)	\$165	\$300	\$810
255	DATA PROCESSING SERVICES (ADOBE, ANYDESK,APPLE BUSINESS MGR,CHAT GPT,VC3,YODEK)	\$26,834	\$32,490	\$35,030
259	OTHER PROFESSIONAL SERVICES-EMAIL SERVICES	\$0	\$200	\$0
283	OUT-OF-TOWN EXPENSE	\$0	\$350	\$700
285	STAFF LOCAL TRAVEL	\$0	\$100	\$280
310	OFFICE SUPPLIES	\$75	\$200	\$700
311	OFFICE STATIONERY AND FORMS	\$0	\$60	\$0
312	SMALL EQUIPMENT ITEMS (CAMERA TESTER-\$120, MONITOR STAND \$40)	\$81	\$500	\$350
326	CITY LOGO SHIRTS	\$135	\$200	\$140
329	OTHER OPERATING SUPPLIES (MACRIUM REFLECT SYSTEM IMAGING DISASTER RECOVERY LICENSE-\$50)	\$0	\$100	\$100
341	CONSUMABLE TOOLS	\$0	\$150	\$170
948	COMPUTER EQUIPMENT	\$0	\$0	\$0
	TOTAL INFORMATION TECHNOLOGY/DATA PROCESSING	\$67,016	\$59,860	\$64,430
52120	NON-OPERATING EXPENSES -WATER			
631	INTEREST ON BONDED DEBT	\$115,568	\$109,400	\$102,500
633	INTEREST ON BANK NOTES	\$10,285	\$9,500	\$8,600
633	INTEREST ON BANK NOTES (NEW)	\$0	\$0	\$96,000
636	INTEREST ON STATE LOANS	\$13,104	\$11,070	\$9,020
640	AMORTIZATION EXPENSE (AJE ONLY)	(\$13,661)	\$0	\$0
	TOTAL NON-OPERATING EXPENSES	\$125,296	\$129,970	\$216,120
51520	INSURANCE - EMPLOYERS SHARE-WATER			
142	HEALTH, DENTAL, LIFE INSURANCE	\$263,536	\$313,500	\$310,000
149	OTHER EMPLOYER CONTRIBUTIONS	\$225	\$230	\$230
	TOTAL INSURANCE EXP. - WATER	\$263,761	\$313,730	\$310,230
51520	INSURANCE-WATER			
511	INSURANCE ON BUILDINGS	\$64,282	\$70,500	\$75,000
512	INSURANCE ON VEHICLES & EQUIPMENT	\$5,198	\$8,300	\$10,000
513	LIABILITY	\$6,661	\$7,710	\$8,000
515	PROFESSIONAL LIABILITY	\$2,475	\$2,880	\$2,500
521	SURETY BONDS - OFFICIALS & EMPLOYEES	\$2,386	\$2,500	\$2,500
	TOTAL INSURANCE	\$81,002	\$91,890	\$98,000
	TOTAL WATER EXPENDITURES	\$3,665,542	\$4,116,770	\$4,079,640

SEWER SEGMENT EXPENDITURES FY 2026-27				
Account		FY 2024-25	FY 2025-26	FY 2026-27
Number	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
52211	SEWER COLLECTION (LINES)			
111	SALARIES - PERM. EMPLOYEES REG.	\$212,507	\$250,610	\$239,760
111	SALARIES - (2) NEW EMPLOYEES	\$0	\$0	\$0
112	SALARIES - PERM. EMPLOYEES OT	\$12,316	\$10,000	\$10,000
131	TERMINAL PAY AND SICK LEAVE	\$6,240	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$16,131	\$19,290	\$19,110
143	RETIREMENT - CURRENT	\$25,915	\$26,040	\$29,760
146	WORKMEN'S COMPENSATION	\$5,196	\$6,640	\$5,630
147	UNEMPLOYMENT INSURANCE	\$107	\$170	\$170
148	EMPLOYEE EDUCATION AND TRAINING	\$987	\$1,000	\$1,000
211	POSTAGE, BOX RENT, ETC.	\$0	\$100	\$100
213	AUTOMOBILE LICENSES AND TITLE	\$35	\$50	\$50
235	MEMBERSHIPS, REG. FEES, & TUITION	\$300	\$1,000	\$500
241	ELECTRIC	\$21,230	\$26,000	\$25,000
245	TELEPHONE AND TELEGRAPH	\$858	\$1,200	\$1,000
251	MEDICAL, DENTAL, AND VITAL STATS	\$255	\$300	\$300
254	MOWING SERVICES (MOVE TO 259)	\$770	\$1,000	\$0
259	OTHER PROFESSIONAL SERVICES (MOWING)	\$0	\$0	\$1,000
259	OTHER PROFESSIONAL SERVICES	\$460	\$12,500	\$4,000
261	REPAIR & MAINTENANCE VEHICLES	\$87	\$100	\$500
262	REPAIR & MAINT. OTHER MACHINERY	\$456	\$5,000	\$1,000
266	REPAIR & MAINT. BUILDINGS	\$0	\$100	\$100
310	OFFICE SUPPLIES	\$354	\$350	\$350
312	SMALL ITEMS OF EQUIPMENT	\$267	\$500	\$500
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$39	\$200	\$200
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$0	\$200	\$0
323	FOOD	\$0	\$200	\$200
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$359	\$400	\$400
326	CLOTHING AND UNIFORMS	\$5,902	\$6,500	\$6,500
329	OTHER OPERATING SUPPLIES	\$409	\$1,000	\$500
331	GAS, OIL, DIESEL, GREASE	\$7,202	\$10,000	\$10,000
332	MOTOR VEHICLE PARTS	\$2,902	\$4,000	\$3,000
333	MACHINERY & EQUIPMENT PARTS	\$844	\$3,000	\$3,000
334	TIRES, TUBES, ETC.	\$2,455	\$2,500	\$2,500
335	PAINTING AND PLUMBING SUPPLIES	\$545	\$500	\$500
336	ELECTRICAL SUPPLIES	\$6	\$250	\$0
338	REPAIR PARTS FOR WATER/SEWER LINES	\$5,736	\$8,000	\$8,000
341	CONSUMABLE TOOLS	\$324	\$300	\$400
412	READY MIX CONCRETE	\$896	\$1,000	\$1,000
413	PRECAST CONCRETE SUPPLIES	\$0	\$2,000	\$0
416	CEMENT & CONCRETE SUPPLIES	\$50	\$500	\$1,500
421	STRUCTURAL STEEL & IRON	\$0	\$100	\$0
422	METAL PIPE & FITTINGS	\$28	\$100	\$0
441	PLASTIC PIPE	\$42	\$1,000	\$1,000
451	CRUSHED STONE	\$8,174	\$10,000	\$10,000
471	ASPHALT AND ASPHALT FILLER	\$2,417	\$2,000	\$2,000
533	MACHINERY AND EQUIPMENT RENTAL	\$0	\$5,000	\$2,500
541	PROVISION FOR DEPRECIATION	\$246,333	\$240,000	\$240,000
948	COMPUTER EQUIPMENT	\$0	\$0	\$0
949	OTHER MACHINERY AND EQUIPMENT	\$0	\$0	\$4,800
	TOTAL SEWER COLLECTION (LINES)	\$589,134	\$660,700	\$637,830

SEWER SEGMENT EXPENDITURES FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
52213	SEWER TREATMENT & DISPOSAL			
111	SALARIES - PERM. EMPLOYEES REG.	\$167,533	\$186,230	\$185,230
112	SALARIES - PERM. EMPLOYEES OT	\$39,919	\$30,000	\$30,000
131	TERMINAL PAY AND SICK LEAVE	\$8,030	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$15,940	\$15,780	\$16,470
143	RETIREMENT - CURRENT	\$25,627	\$20,580	\$22,990
146	WORKMEN'S COMPENSATION	\$3,450	\$3,450	\$2,760
147	UNEMPLOYMENT INSURANCE	\$99	\$120	\$120
148	EMPLOYEE EDUCATION AND TRAINING	\$191	\$500	\$1,000
211	POSTAGE, BOX RENT, ETC.	\$0	\$100	\$100
213	AUTOMOBILE LICENCES AND TITLE	\$21	\$0	\$0
235	MEMBERSHIPS, REGISTRATION	\$100	\$500	\$500
241	ELECTRIC	\$135,033	\$150,000	\$140,000
244	GAS	\$55	\$200	\$100
245	TELEPHONE AND TELEGRAPH	\$2,048	\$2,400	\$2,100
251	MEDICAL, DENTAL, VETERINARY, AND VITAL	\$115	\$200	\$200
255	DATA SERVICES FOR SURVEILLANCE CAMERAS-REQUESTED BY I.T. MANAGER)	\$0	\$1,000	\$0
259	OTHER PROFESSIONAL SERVICES	\$177,523	\$165,000	\$125,000
262	REPAIR & MAINT. OTHER MACHINERY	\$13,389	\$27,700	\$15,000
266	REPAIR & MAINT. BUILDINGS	\$907	\$5,000	\$5,000
283	OUT-OF-TOWN EXPENSE	\$0	\$1,750	\$1,000
285	STAFF LOCAL TRAVEL	\$0	\$250	\$0
310	OFFICE SUPPLIES AND MATERIALS	\$605	\$1,000	\$1,000
312	SMALL ITEMS OF EQUIPMENT - REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$500	\$2,400	\$1,330
312	SMALL ITEMS OF EQUIPMENT	\$5,059	\$3,930	\$3,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$305	\$750	\$250
322	CHEMICAL, LAB, & MEDICAL SUPPLIES (BOD BOTTLES - \$2,000)	\$108,090	\$85,000	\$87,000
322	ANNUAL ALLOWANCE FOR BIAUGMENTATION PRODUCTS	\$0	\$30,000	\$30,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$1,914	\$1,500	\$1,500
326	CLOTHING AND UNIFORMS	\$5,260	\$6,000	\$6,000
329	OTHER OPERATING SUPPLIES	\$1,587	\$3,000	\$3,000
331	GAS, OIL, DIESEL, GREASE	\$4,429	\$4,000	\$5,000
332	MOTOR VEHICLE PARTS	\$478	\$500	\$0
333	MACHINERY & EQUIPMENT PARTS	\$19,400	\$12,000	\$10,000
334	TIRES	\$0	\$1,500	\$0
335	PAINTING AND PLUMBING SUPPLIES	\$679	\$500	\$500
336	ELECTRICAL SUPPLIES	\$0	\$200	\$0
341	CONSUMABLE TOOLS	\$442	\$400	\$250
541	PROVISION FOR DEPRECIATION	\$367,786	\$360,000	\$360,000
561	NPDES PERMIT	\$5,540	\$9,000	\$6,000
598	PENALTIES	\$0	\$0	\$0
947	OFFICE EQUIPMENT	\$0	\$0	\$0
948	COMPUTER EQUIPMENT (COMPUTER FOR LATONIA)	\$0	\$1,000	\$0
949	OTHER MACHINERY AND EQUIPMENT	\$19,686	\$2,570	\$0
	TOTAL SEWER TREATMENT & DISPOSAL	\$1,131,740	\$1,136,010	\$1,062,400

SEWER SEGMENT EXPENDITURES FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
52215	PUBLIC WORKS BUILDINGS			
241	ELECTRIC	\$2,313	\$3,500	\$2,500
244	GAS	\$2,002	\$2,500	\$2,000
259	OTHER PROFESSIONAL SERVICES	\$936	\$1,000	\$1,000
266	REPAIR & MAINT. BUILDINGS	\$133	\$1,000	\$1,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$75	\$200	\$200
329	OTHER OPERATING SUPPLIES	\$34	\$100	\$100
335	PAINTING AND PLUMBING SUPPLIES	\$0	\$50	\$50
949	OTHER EQUIPMENT	\$0	\$0	\$0
	TOTAL SHOP & MAINTENANCE	\$5,493	\$8,350	\$6,850
Account Number				
52216	CUSTOMER ACCT. & COLLECTION-METER READERS			
111	SALARIES - PERM. EMPLOYEES REG.	\$29,737	\$34,700	\$35,380
111	SALARIES - NEW EMPLOYEE	\$0	\$0	\$19,100
112	SALARIES - PERM. EMPLOYEES OT	\$0	\$110	\$0
131	TERMINAL PAY AND SICK LEAVE	\$621	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$2,142	\$2,580	\$2,710
143	RETIREMENT - CURRENT	\$3,586	\$3,590	\$4,390
146	WORKMEN'S COMPENSATION	\$757	\$870	\$840
147	UNEMPLOYMENT INSURANCE	\$14	\$30	\$30
251	MEDICAL, DENTAL, VETERINARY	\$27	\$100	\$100
262	REPAIR & MAINT. OTHER MACHINERY	\$0	\$0	\$0
312	SMALL ITEMS OF EQUIPMENT	\$75	\$100	\$100
326	CLOTHING AND UNIFORMS	\$1,055	\$600	\$600
329	OTHER OPERATING SUPPLIES	\$0	\$0	\$0
331	GAS, OIL, DIESEL, GREASE	\$1,008	\$3,040	\$2,000
332	MOTOR VEHICLE PARTS	\$164	\$300	\$500
334	TIRES	\$171	\$200	\$200
	TOTAL CUSTOMER ACCT. & COLLECTION	\$39,357	\$46,220	\$65,950

SEWER SEGMENT EXPENDITURES FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
52217	ADMINISTRATION -OFFICE STAFF			
111	SALARIES - PERM. EMPLOYEES REG./CITY HALL	\$78,342	\$90,340	\$91,090
111	SALARIES - PERM. EMPLOYEES REG./PUBLIC WORKS	\$29,647	\$31,430	\$32,220
111	SALARIES - NEW EMPLOYEE (PROJECT MANAGER/ENGINEER)	\$0	\$0	\$19,640
131	TERMINAL PAY AND SICK LEAVE	\$4,013	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$8,352	\$9,020	\$9,440
143	RETIREMENT - CURRENT	\$13,267	\$12,580	\$15,300
146	WORKMEN'S COMPENSATION	\$172	\$340	\$160
147	UNEMPLOYMENT INSURANCE	\$44	\$70	\$60
148	EMPLOYEE EDUCATION AND TRAINING	\$215	\$500	\$500
211	POSTAGE, BOX RENT, ETC.	\$132	\$100	\$100
214	MAILING SERVICE	\$10,575	\$11,600	\$11,450
224	DUPLICATION	\$214	\$400	\$400
235	MEMBERSHIPS, REG. FEES, & TUITION	\$764	\$1,500	\$1,500
239	OTHER PUBLICITY, SUBSCRIPTIONS, DUES (IWORQS - GIS, WORK SIGN PAVEMENT)	\$1,980	\$5,160	\$4,900
245	TELEPHONE	\$747	\$1,000	\$1,000
252	LEGAL SERVICES	\$30,000	\$9,130	\$0
253	ACCOUNTING AND AUDITING SERVICES/CROSSOVER	\$10,324	\$8,520	\$8,770
253	OPEB EVALUATION	\$1,050	\$0	\$1,500
253	WATER/SEWER RATE STUDY	\$0	\$7,500	\$0
255	DATA PROCESSING SERVICES (LOCAL GOVERNMENT CORP. & BADGER)	\$10,136	\$12,000	\$15,000
259	OTHER PROFESSIONAL SERVICES	\$0	\$500	\$500
259	OTHER PROFESSIONAL SERVICES (SALARY COMPENSATION STUDY)	\$0	\$0	\$1,090
263	REPAIR & MAINT. FURNITURE & OFFICE	\$18	\$0	\$0
283	OUT-OF-TOWN EXPENSE	\$0	\$200	\$200
285	STAFF LOCAL TRAVEL	\$0	\$0	\$0
310	OFFICE SUPPLIES AND MATERIALS	\$727	\$1,000	\$1,000
311	OFFICE STATIONERY AND FORMS	\$3,410	\$4,000	\$4,000
312	SMALL ITEMS OF EQUIPMENT - REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$0	\$0	\$640
312	SMALL ITEMS OF EQUIPMENT	\$851	\$1,000	\$1,000
326	CITY LOGO SHIRTS-CITY HALL	\$450	\$1,200	\$1,200
329	OTHER OPERATING SUPPLIES	\$5	\$50	\$50
531	BUILDING & OFFICE RENTAL	\$30,000	\$30,000	\$30,000
551	TRUSTEE FEES	\$0	\$250	\$250
555	BANK SERVICE CHARGES	\$15	\$200	\$200
556	DIRECT DEPOSIT FEES	\$135	\$400	\$200
630	INTEREST	\$34,370	\$0	\$0
947	OFFICE MACHINERY & EQUIPMENT	\$0	\$200	\$2,000
948	COMPUTER EQUIPMENT -REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$0	\$800	\$3,170
949	OTHER EQUIPMENT	\$0	\$0	\$6,240
	TOTAL ADMINISTRATION & GENERAL EXP.	\$269,955	\$240,990	\$264,770

SEWER SEGMENT - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
52219	INFORMATION TECHNOLOGY/DATA PROCESSING			
111	SALARIES - PERM. EMPLOYEES REG.	\$9,268	\$10,150	\$10,100
131	TERMINAL PAY AND SICK LEAVE	\$433	\$0	\$0
141	OASI	\$709	\$750	\$780
143	RETIREMENT	\$1,148	\$1,050	\$1,260
146	WORKMEN'S COMPENSATION	\$21	\$30	\$10
147	UNEMPLOYMENT INSURANCE	\$2	\$10	\$10
148	EMPLOYEE EDUCATION AND TRAINING	\$47	\$200	\$300
211	POSTAGE, BOX RENT, ETC.	\$0	\$20	\$20
224	DUPLICATION	\$0	\$0	\$30
235	MEMBERSHIPS, REGISTRATION	\$7,486	\$340	\$450
245	TELEPHONE AND TELEGRAPH (SPECTRUM BACKUP INTERNET/FAILOVER-\$190)	\$77	\$150	\$340
255	DATA PROCESSING SERVICES (ADOBE, ANYDESK,APPLE BUSINESS MGR,CHAT GPT,VC3,YODEK)	\$11,500	\$13,800	\$14,900
259	OTHER PROFESSIONAL SERVICES-EMAIL SERVICES	\$0	\$100	\$0
283	OUT-OF-TOWN EXPENSE	\$0	\$150	\$300
285	STAFF LOCAL TRAVEL	\$0	\$50	\$120
310	OFFICE SUPPLIES	\$32	\$100	\$300
311	OFFICE STATIONERY AND FORMS	\$0	\$30	\$0
312	SMALL EQUIPMENT ITEMS (CAMERA TESTER-\$50, MONITOR STAND \$20)	\$35	\$200	\$150
326	CITY LOGO SHIRTS	\$58	\$100	\$60
329	OTHER OPERATING SUPPLIES (MACRIUM REFLECT SYSTEM IMAGING DISASTER RECOVERY LICENSE-\$20)	\$0	\$50	\$40
341	CONSUMABLE TOOLS	\$0	\$100	\$80
948	COMPUTER EQUIPMENT	\$0	\$0	\$0
	TOTAL INFORMATION TECHNOLOGY/DATA PROCESSING	\$30,816	\$27,380	\$29,250
52220	NON-OPERATING EXPENSES-SEWER			
631	INTEREST ON BONDED DEBT	\$136,045	\$132,190	\$128,070
633	INTEREST ON BANK NOTES	\$4,408	\$4,070	\$3,690
633	INTEREST ON BANK LOANS (NEW)	\$0	\$0	\$64,000
636	INTEREST ON STATE LOANS	\$14	\$0	\$0
	TOTAL NON-OPERATING EXPENSES	\$140,467	\$136,260	\$195,760
52520	INSURANCE EMPLOYERS SHARE-SEWER			
142	HEALTH, DENTAL, LIFE INSURANCE	\$164,203	\$197,000	\$174,500
149	OTHER EMPLOYER CONTRIBUTIONS	\$225	\$230	\$230
	TOTAL INSURANCE EXP. - SEWER	\$164,428	\$197,230	\$174,730
52520	INSURANCE-SEWER			
511	INSURANCE ON BUILDINGS	\$35,123	\$38,700	\$40,000
512	INSURANCE ON VEHICLES & EQUIPMENT	\$2,867	\$5,410	\$6,500
513	LIABILITY	\$219	\$550	\$500
515	PROFESSIONAL LIABILITY	\$1,238	\$1,440	\$2,000
521	SURETY BONDS - OFFICIALS & EMPLOYEES	\$1,882	\$2,000	\$2,000
	TOTAL INSURANCE	\$41,329	\$48,100	\$51,000
	TOTAL SEWER EXPENDITURES	\$2,412,719	\$2,501,240	\$2,488,540
	TOTAL WATER/SEWER FUND EXPENDITURES	\$6,078,261	\$6,618,010	\$6,568,180

WATER - CAPITAL OUTLAY AND FINANCING BUDGET FY 2026-27				
		FY 2024-25	FY 2025-26	FY 2026-27
	SOURCE OF FUNDS-WATER	ACTUAL	ESTIMATED	BUDGETED
	BAD DEBTS	\$324	\$2,120	\$1,000
	INTEREST EARNINGS	\$46,634	\$34,000	\$25,000
	SALE OF VEHICLES AND EQUIPMENT	\$0	\$0	\$0
	OPERATING REVENUE - WATER	\$3,542,782	\$3,500,000	\$4,060,000
	FLAT RATE WATER SALES	\$23	\$100	\$100
	FORFEITED DISCOUNTS & PENALTIES	\$71,173	\$52,000	\$70,000
	CUTOFF SERVICE FEES	\$0	\$35,000	\$30,000
	WATER CONNECT FEES	\$39,260	\$35,000	\$35,000
	WATER TAP FEES	\$80,285	\$50,000	\$50,000
	LINE EXTENSION CHARGES	\$0	\$130	\$100
	MISCELLANEOUS	\$36,663	\$10,000	\$10,000
	TOTAL OPERATING AND NON OPERATING REVENUE	\$3,817,144	\$3,718,350	\$4,281,200
	EXPENDITURES	(\$3,665,542)	(\$4,116,770)	(\$4,079,640)
	INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	\$151,602	(\$398,420)	\$201,560
	CYBERSECUTIRY GRANT	\$17,422	\$0	\$0
	INFRASTRUCTURE PLANNING GRANT	\$0	\$20,000	\$0
	ARC GRANT (50%)	\$25,269	\$456,400	\$0
	FEDERAL ARPA - NORTH HILLS WATER TANK	\$0	\$1,364,600	\$0
	FEDERAL ARPA - UTILITY RELOCATE	\$405,948	\$32,210	\$0
	PROCEEDS FROM CAPITAL OUTLAY NOTE	\$0	\$0	\$1,300,000
	CHANGE IN NET POSITION	\$600,241	\$1,474,790	\$1,501,560
	ADD DEPRECIATION EXPENSE	\$741,436	\$740,000	\$740,000
	TOTAL SOURCES	\$1,341,677	\$2,214,790	\$2,241,560
	USE OF FUNDS			
	WATER PLANT			
18140	EMERGENCY MEMBRANE REPLACEMENT IN TRANES # 3 & 4	\$0	\$536,810	\$0
18178	200 HP VFD	\$0	\$0	\$25,000
18178	200 HP MOTOR	\$0	\$0	\$30,000
18178	STRAINER VAULT SCREEN	\$0	\$0	\$15,000
18178	(4) OFFICE CHAIRS	\$0	\$0	\$2,000
18178	TURBIDIMETER REPLACEMENT	\$0	\$5,940	\$0
18178	8 DOOR ACCESS CONTROL SYSTEM	\$0	\$15,500	\$0
18178	300 HP VFD	\$0	\$20,250	\$0
18178	300 HP VFD	\$0	\$39,050	\$0
18178	SEDIMENTATION BASINS	\$0	\$32,290	\$0
18178	A/C VALVE FOR VFD BUILDING	\$31,250	\$0	\$0
18178	(2) BRAY VALVES WITH INTALLATION	\$0	\$0	\$0
18178	200 HP VFD	\$16,697	\$0	\$0
18178	1/2 TON PICKUP TRUCK	\$50,000	\$0	\$0
18178	SAVINGS ON PURCHASE OF 1/2 TON PICKUP TRUCK	(\$7,740)	\$0	\$0
18178	MEMBRANE REPLACEMENT IN TRAIN # 2	\$196,800	\$0	\$0
18178	A/C AT VFD BUILDING	\$4,000	\$0	\$0
18178	300 HP VFD	\$20,445	\$0	\$0
18178	30 HP 3600 RPM PUMP/30 HP MOTOR	\$19,100	\$0	\$0
18178	INSTALLATION OF TWO VFDS	\$0	\$0	\$0
18178	EBARA 65 HP PUMP (EMERGENCY PURCHASE)	\$12,300	\$0	\$0
	TOTAL WATER PLANT	\$342,852	\$649,840	\$72,000
	WATER DISTRIBUTION			
16523	WATER UTILITY RELOCATE (ARPA-FEDERAL)	\$548,208	\$32,210	\$0
16540	WATER STORAGE TANK PROJECT(ARC) 50 % PLUS REMAINING FEDERAL ARPA FUNDS	\$50,539	\$1,821,000	\$0
16594	INFRASTRUCTURE PLANNING - DISTRIBUTION	\$0	\$20,000	\$0
18178	PUMP AND MOTOR FOR FLAT GAP PUMP STATION	\$0	\$0	\$0
18178	PUMP STATION MOTORS (5 YEAR PLAN)	\$0	\$5,000	\$0
18178	WATER LINE REPLACEMENT (5 YEAR PLAN)	\$0	\$50,000	\$0
18178	VALVE REPLACEMENT (5-YEAR PLAN)	\$0	\$15,000	\$0
18178	4X4 1/2 TON PICKUP	\$36,000	\$0	\$0
18178	1/2 TON PICKUP	\$30,000	\$0	\$0
18178	SAVINGS ON PURCHASE OF TWO 1/2 TON TRUCKS	(\$15,290)	\$0	\$0
18178	3/4 TON TRUCK WITH SERVICE BED	\$40,622	\$0	\$0
18178	PNEUMATIC ROCK DRILL	\$1,922	\$0	\$0
18178	TRENCHER ATTACHMENT FOR TRACK LOADER	\$9,000	\$0	\$0
18178	SAVINGS ON PURCHASE OF ATTACHMENT FOR TRACK LOADER	(\$3,500)	\$0	\$0
18178	F-750 DUMP TRUCK	\$0	\$96,000	\$0
18178	SAVINGS ON PURCHASE OF F-750 DUMP TRUCK	\$0	(\$15,170)	\$0
18178	FISCHER SURELOCK LOCATOR BOX	\$0	\$3,000	\$0
18178	ICS PIPE SAWS WITH CHAINS	\$0	\$3,000	\$0
18178	INDUSTRIAL PARK EMERGENCY REPAIR	\$0	\$12,950	\$0
18178	INDUSTRIA PARK GATE VALVE REPLACEMENTS (2)	\$0	\$15,190	\$0
18178	(1) 1/2 TON 4X4 PICK UP TRUCK FOR METER READERS	\$0	\$0	\$30,000
18178	SHELVING FOR PARTS	\$0	\$0	\$6,000
18178	UPGRADE FOREST HILLS PUMP STATION	\$0	\$0	\$100,000
18178	GENTRY HILLS PUMP STATION	\$0	\$0	\$50,000

18178	PUMP STATION (5-YR PLAN)	\$0	\$0	\$0
18178	VALVE REPLACEMENT (5-YEAR PLAN)	\$0	\$0	\$15,000
18178	(2) 5500 4X4 DUMP TRUCKS	\$0	\$0	\$120,000
18178	(1) ONE-TON WITH CRANE PUMP RUN TRUCK	\$0	\$0	\$60,000
18178	(2) ONE-TON 4X4 SERVICE TRUCKS	\$0	\$0	\$120,000
	TOTAL WATER DISTRIBUTION	\$697,501	\$2,058,180	\$656,000
WATER - CAPITAL OUTLAY AND FINANCING BUDGET FY 2026-27				
		FY 2024-25	FY 2025-26	FY 2026-27
		ACTUAL	ESTIMATED	BUDGETED
	WATER ACCOUNTING/ADMINISTRATION			
16560	AUTOMATED METER INFORMATION SYSTEM	\$0	\$0	\$1,000,000
	TOTAL WATER ACCOUNTING/ADMINISTRATION	\$0	\$0	\$1,000,000
	DEBT PAYMENTS - PRINCIPAL			
	CAPITAL OUTLAY NOTE - W/S EQUIPMENT (26-27)	\$0	\$0	\$32,830
23221	CAPITAL OUTLAY NOTE - W/S EQUIPMENT	\$21,350	\$22,260	\$23,100
23136	STATE LOAN-WATER PLANT PROJECT	\$257,250	\$259,290	\$261,340
23139	CUMBERLAND SECURITIES WATER REFUNDING	\$225,000	\$230,000	\$240,000
	TOTAL DEBT PAYMENTS	\$503,600	\$511,550	\$557,270
	TOTAL USE OF FUNDS - WATER	\$1,543,953	\$3,219,570	\$2,285,270
	INCREASE (DECREASE) IN CASH FLOW - WATER	(\$202,276)	(\$1,004,780)	(\$43,710)

SEWER CAPITAL OUTLAY AND FINANCING BUDGET FY 2026-27			
	FY 2024-25	FY 2025-26	FY 2026-27
	ACTUAL	ESTIMATED	BUDGETED
SOURCE OF FUNDS			
PEP GRANT	\$5,000	\$0	\$0
INTEREST EARNINGS	\$46,634	\$34,000	\$25,000
INSURANCE RECOVERIES	\$0	\$7,270	\$0
SEWER SERVICE CHARGES	\$2,045,106	\$2,100,000	\$2,436,000
GREASE TRAP FEES	\$11,600	\$11,000	\$11,600
SEWER TAP FEES	\$71,300	\$50,000	\$50,000
MISCELLANEOUS	\$0	\$0	\$0
TOTAL OPERATING AND NON OPERATING REVENUES	\$2,179,640	\$2,202,270	\$2,522,600
EXPENDITURES			
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	(\$233,079)	(\$298,970)	\$34,060
RD GRANTS	\$675,993	\$0	\$0
CDBG 2021 GRANT	\$19,290	\$0	\$0
TDEC ARPA SWIG CITY	\$92,139	\$712,000	\$0
FEDERAL ARPA - UTILITY RELOCATE	\$543,890	\$8,950	\$0
CYBERSECURITY GRANT	\$7,500	\$0	\$0
PROCEEDS FROM CAPITAL OUTLAY NOTE	\$0	\$0	\$1,200,000
CHANGE IN NET POSITION	\$1,105,733	\$421,980	\$1,234,060
DEPRECIATION EXPENSE	\$614,119	\$600,000	\$600,000
TOTAL SOURCE OF FUNDS	\$1,719,852	\$1,021,980	\$1,834,060
USE OF FUNDS			
SEWER COLLECTION			
16584 CDBG 2021	\$6,778	\$0	\$0
16523 SEWER UTILITY RELOCATE (ARPA-FEDERAL)	\$401,630	\$8,950	\$0
16524 SEWER PROJECT (ARPA-TDEC)	\$94,348	\$712,000	\$0
16525 SEWER AMP (ARPA-TDEC)	\$2,966	\$0	\$0
18278 SEWER LINE REPLACEMENT (5 YEAR PLAN)	\$0	\$30,000	\$0
18278 LIFT STATION MOTORS (5 YEAR PLAN)	\$0	\$5,000	\$0
18278 SCADA	\$100,000	\$0	\$0
18278 4X4 1/2 TON PICKUP	\$16,903	\$0	\$0
18278 1/2 TON PICKUP	\$16,903	\$0	\$0
18278 3/4 TON TRUCK WITH SERVICE BED	\$27,082	\$0	\$0
18278 SAVINGS ON PURCHASE OF TWO 1/2 TON TRUCKS	(\$10,190)	\$0	\$0
18278 PNEUMATIC ROCK DRILL	\$1,281	\$0	\$0
18278 TRENCHER ATTACHMENT FOR TRACK LOADER	\$1,963	\$0	\$0
18278 F-750 DUMP TRUCK	\$0	\$64,000	\$0
18278 SAVINGS ON PURCHASE OF F-750 DUMP TRUCK	\$0	(\$10,120)	\$0
18278 FISCHER SURELOCK LOCATOR BOX	\$0	\$2,000	\$0
18278 ICS PIPE SAWS WITH CHAINS	\$0	\$2,000	\$0
18278 (1) 1/2 TON 4X4 PICK UP TRUCK FOR METER READERS	\$0	\$0	\$20,000
18278 SHELVING FOR PARTS	\$0	\$0	\$4,000
18278 SEWER REPLACEMENT - TALLENT STREET	\$0	\$0	\$80,000
18278 LIFT STATION MOTORS (5 YEAR PLAN)	\$0	\$0	\$5,000
18278 (2) 5500 4X4 DUMP TRUCKS	\$0	\$0	\$80,000
18278 (1) ONE-TON WITH CRANE PUMP RUN TRUCK	\$0	\$0	\$40,000
18278 (2) ONE-TON 4X4 SERVICE TRUCKS	\$0	\$0	\$80,000
TOTAL SEWER COLLECTION	\$659,664	\$813,830	\$309,000
SEWER TREATMENT PLANT			
16595 WWTP FINAL PAYMENT	\$687,908	\$0	\$0
18278 MINI-SPLIT HVAC UNIT	\$5,140	\$0	\$0
18278 GRIT BRIDGE CABEL REEL	\$3,997	\$0	\$0
18278 DIGESTOR BLOWER	\$0	\$10,000	\$0
18278 GRIT AUGER	\$0	\$15,000	\$0
18278 WEG MOTOR FOR BLOWERS	\$0	\$0	\$25,000
18278 EQ PUMP	\$0	\$0	\$25,000
18278 IPS PUMP	\$0	\$0	\$25,000
18278 HOT WATER PRESSURE WASHER	\$0	\$0	\$12,000
18278 (2) FLOW METERS	\$0	\$0	\$12,000
18278 CERTIFIED CALIBRATION WEIGHTS	\$0	\$0	\$5,000
TOTAL SEWER TREATMENT	\$697,045	\$25,000	\$104,000
SEWER ACCOUNTING/ADMINISTRATION			
16560 AUTOMATED METER INFORMATION SYSTEM	\$0	\$0	\$1,000,000
TOTAL SEWER ACCOUNTING/ADMINISTRATION	\$0	\$0	\$1,000,000

SEWER CAPITAL OUTLAY AND FINANCING BUDGET FY 2026-27				
		FY 2024-25	FY 2025-26	FY 2026-27
		ACTUAL	ESTIMATED	BUDGETED
DEBT PAYMENTS				
	CAPITAL OUTLAY NOTE WATER SEWER EQUIPMENT - FY 26-27	\$0	\$0	\$21,890
23221	CAPITAL OUTLAY NOTE	\$9,150	\$9,540	\$9,900
23112	SEWER PLANT-BOND REFUNDING CUMBERLAND SECURITIES	\$70,000	\$75,000	\$75,000
23134	STATE LOAN-11-E SEWER EXTENSION	\$6,300	\$0	\$0
23211	RURAL DEVELOPMENT LOAN-SEWER PLANT/LINE EXTENSION	\$62,720	\$64,070	\$65,450
23212	RURAL DEVELOPMENT LOAN-SEWER PLANT	\$88,350	\$89,570	\$90,810
	TOTAL DEBT PAYMENTS	\$236,520	\$238,180	\$263,050
	TOTAL USE OF FUNDS - SEWER	\$1,593,229	\$1,077,010	\$1,676,050
	INCREASE (DECREASE) IN CASH FLOW - SEWER	\$126,623	(\$55,030)	\$158,010
	WATER INCREASE (DECREASE)	(\$202,276)	(\$1,004,780)	(\$43,710)
	SEWER INCREASE (DECREASE)	\$126,623	(\$55,030)	\$158,010
	WATER/SEWER FUND NET INCREASE (DECREASE) CASH FLOW	(\$75,653)	(\$1,059,810)	\$114,300
	CASH BEGINNING OF YEAR	\$2,858,273	\$2,782,620	\$1,722,810
	CASH END OF YEAR	\$2,782,620	\$1,722,810	\$1,837,110

JEFFERSON CITY, TENNESSEE

ORDINANCE 2026-05

**AN ORDINANCE AMENDING AND UPDATING
THE STORMWATER
MANAGEMENT REGULATIONS FOR
THE CITY OF JEFFERSON CITY**

WHEREAS, the City of Jefferson City has not amended nor updated the Stormwater Management Plan in several years; and

WHEREAS, it has been recommended by the agencies of the State of Tennessee during a recent inspection that areas of the Stormwater Management Plan need to be revised and updated; and

WHEREAS, the Jefferson Regional Planning Commission has unanimously recommended the adoption of the amended Stormwater Management Plan.

BE IT ORDAINED by the City Council of the City Jefferson City as follows:

Section 1. Title 14 “Zoning and Land Use Control” of the Jefferson City Municipal Code is hereby amended to amend Chapter 4 “Stormwater Management” in its entirety as attached.

Section 2. This ordinance shall become effective upon its final passage, the public welfare requiring it.

Passed this:

First Reading on 4th day of May, 2026.

Second Reading on 1st of June, 2026.

Mitch Cain, Mayor

Attest: _____
Bettina Chandler, City Recorder

STORMWATER MANAGEMENT

CHAPTER 4

SECTION

- 14-401. General provisions.
- 14-402. Definitions.
- 14-403. Construction Stormwater Management
- 14-404. Permanent stormwater management: design and construction inspection.
- 14-405. Permanent Stormwater Control Measure (SCM) maintenance and inspection.
- 14-406. Permanent Stormwater Control Measure's: new development, existing locations and ongoing developments.
- 14-407. Illicit discharges.
- 14-408. Enforcement
- 14-409. Penalties.
- 14-410. Appeals.

14-401 General provisions

Purpose. It is the purpose of this chapter to:

- a. Protect, maintain, and enhance the environment of the City of Jefferson City and the public health, safety and the general welfare of the citizens of the City, by controlling discharges of pollutants to the City's stormwater system and to maintain and improve the quality of the receiving waters into which the stormwater outfalls flow, including, without limitation, lakes, rivers, streams, ponds, wetlands, and groundwater of the City;
- b. Enable the City of Jefferson City to comply with the National Pollution Discharge Elimination System permit (NPDES) and applicable regulations, 40 CFR § 122 as applicable for stormwater discharges;
- c. Allow the City of Jefferson City to exercise the powers granted in Tennessee Code Annotated § 68-221-1105, which provides that, among other powers cities have with respect to stormwater facilities, is the power by ordinance or resolution to:
 - i. Exercise general regulation over the planning, location, construction, and operation and maintenance of stormwater facilities in the City, whether or not owned and operated by the City;

- ii. Adopt any rules and regulations deemed necessary to accomplish the purposes of this statute, including the adoption of a system of fees for services and permits;
 - iii. Establish standards to regulate the quantity of stormwater discharged and to regulate stormwater contaminants as may be necessary to protect water quality;
 - iv. Review and approve plans and plats for stormwater management in proposed subdivisions or commercial developments;
 - v. Issue permits for stormwater discharges, or for the construction, alteration, extension, or repair of stormwater facilities;
 - vi. Suspend or revoke permits when it is determined that the permittee has violated any applicable ordinance, resolution, or condition of the permit;
 - vii. Regulate and prohibit discharges into stormwater facilities of sanitary, industrial, or commercial sewage or waters that have otherwise been contaminated; and
 - viii. Expend funds to remediate or mitigate the detrimental effects of contaminated land or other sources of stormwater contamination, whether public or private.
- d. Administering entity. The City Manager or his designee shall administer the provisions of this chapter.
- e. Stormwater management ordinance. The intended purpose of this ordinance is to safeguard property and public welfare by regulating stormwater drainage and requiring temporary and permanent provisions for its control. It should be used as a planning and engineering tool for permit compliance and to facilitate the necessary control of stormwater.

14-402. Definitions. For the purpose of this chapter, the following definitions shall apply:

Words used in the singular shall include the plural, and the plural shall include the singular; words used in the present tense shall include the future tense. The word “shall” is mandatory and not discretionary. The word “may” is permissive. Words not defined in this section shall be construed to have the meaning given by common and ordinary use as defined in the latest edition of Webster’s Dictionary.

1. **Administrative or Civil Penalties** - Under the authority provided in Tennessee Code Annotated § 68-221-1106, the City of Jefferson City declares that any person violating the provisions of this chapter may be assessed a civil penalty by the City of not less than fifty dollars (\$50.00) and not more than five thousand dollars (\$5,000.00) per day for each day of violation. Each day of violation shall constitute a separate violation.

2. **Analytical monitoring**-Test Procedures for the Analysis of Pollutants - Test procedures for the analysis of pollutants shall conform to regulations published pursuant to Section 304 (h) of the Clean Water Act (the "Act"), as amended, under which such procedures may be required. Pollutant parameters shall be determined by using sufficiently sensitive methods in Title 40 C.F.R. § 136, as amended, and promulgated pursuant to Section 304 (h) of the Act. The chosen methods must be sufficiently sensitive as required in state rule 0400-40-03-.05(8).
3. **Aquatic Resource Alteration Permit (ARAP)** physical alterations to properties of the waters of the state require an ARAP or a §401 Water Quality Certification (§401 certification). ARAP means a permit issued pursuant to T.C.A. § 69-3-108 of the Act, which authorizes the alteration of properties of waters of the state that result from activities other than discharges of wastewater through a pipe, ditch, or other conveyance.
4. **As built plans (record drawings)** mean drawings depicting conditions as they were actually constructed.
5. **Best Management Practices ("BMPs")** means schedules of activities, prohibitions of practices, maintenance procedures and other management practices to prevent or reduce the discharge of pollutants to waters of the state. BMPs also include treatment requirements, operating procedures; and practices to control plant site runoff, spillage, leaks, sludge or waste disposal, or drainage from raw material storage. BMPs include source control practices (non-structural BMPs) and engineered structures designed to treat runoff.
 - Structural BMPs are facilities that help prevent pollutants in stormwater runoff from leaving the site.
 - Non-structural BMPs are techniques, activities and processes that reduce pollutants at the source.
6. **BMP Manual** provides technical guidance including additional policies, criteria, standards, specifications, constants, and information for the proper implementation of the requirements of the National Pollution Discharge Elimination System permit (NPDES) and applicable regulations, 40 CFR § 122 as applicable for stormwater discharges.
7. **Borrow Pit** is an excavation from which erodible material (typically soil) is removed to be fill for another site. There is no processing or separation of erodible material conducted at the site. Given the nature of activity and pollutants present at such excavation, a borrow pit is considered a construction activity.
8. **Buffer Zone or Water Quality Riparian Buffer** is a permanent strip of natural perennial vegetation, adjacent to a stream, river, wetland, pond, or lake that contains dense vegetation made up of grass, shrubs, and/or trees. The purpose of a water quality riparian buffer is to maintain existing water quality by minimizing risk of any potential sediments, nutrients or other pollutants reaching adjacent surface waters and to further prevent negative water quality impacts by providing canopy over adjacent waters.

9. **Channel** means a natural or artificial watercourse with a definite bed and banks that conducts continuously or periodically flowing water.
10. **Clearing** refers to removal of vegetation and disturbance of soil prior to grading or excavation in anticipation of construction activities. Clearing may also refer to wide area land disturbance in anticipation of non-construction activities. Clearing, grading, and excavation do not refer to clearing of vegetation along existing or new roadways, highways, dams, or power lines for sight distance or other maintenance and/or safety concerns, or cold planing, milling, and/or removal of concrete and/or bituminous asphalt roadway pavement surfaces. The clearing of land for agricultural purposes is exempt from federal stormwater NPDES permitting in accordance with Section 401(1)(1) of the 1987 Water Quality Act and state stormwater NPDES permitting in accordance with the Tennessee Water Quality Control Act of 1977 (T.C.A. 69-3-101 et seq.).
11. **Commencement of construction:** the initial disturbance of soils associated with clearing, grading, excavating or other construction activities.
12. **Common plan of development or sale** is broadly defined as any announcement or documentation (including a sign, public notice or hearing, sales pitch, advertisement, drawing, permit application, zoning request, computer design, etc.) or physical demarcation (including boundary signs, lot stakes, surveyor markings, etc.) indicating construction activities may occur on a specific plot. A common plan of development or sale identifies a situation in which multiple areas of disturbance are occurring on contiguous areas. This applies because the activities may take place at different times, on different schedules, by different operators.
13. **Control measure** refers to any Best Management Practice (BMP) or other method used to prevent or reduce the discharge of pollutants to waters of the state.
14. **CWA** means the Clean Water Act of 1977 or the Federal Water Pollution Control Act (33 U.S.C. 1251, et seq.)
15. **Design storm** is a storm event as defined by Precipitation-Frequency Atlas of the United States. Atlas 14. Volume 2. Version 3.0. U.S. Department of Commerce. National Oceanic and Atmospheric Administration (NOAA), National Weather Service, Hydrometeorological Design Studies Center, Silver Springs, Maryland or its digital product equivalent. The estimated design rainfall amounts, for any return period interval (i.e., 1,-yr, 2-yr, 5-yr, 25-yr, etc.,) in terms of either depths or intensities for any duration, can be found by accessing the data available at https://hdsc.nws.noaa.gov/hdsc/pfds/pfds_map_cont.html . The Design Storm Events for Jefferson City are as follows: An adequate drainage system is one that is designed to meet a 2,5, and 10-year storm event. For an outfall in a drainage area of a total of 5 or more acres, a temporary (or permanent) sediment basin that provides storage for a calculated volume of runoff from a 5-year, 24-hour storm and runoff from each acre drained, or equivalent control measures, shall be provided until final stabilization of the site. A drainage area of 5 or more acres includes both disturbed and undisturbed portions of the site or areas adjacent to the site, all draining through the common outfall. Where an equivalent control measure is substituted for a sediment retention basin, the equivalency must be justified. Runoff from any undisturbed acreage should be diverted around the disturbed area and the sediment basin and, if so, can be

omitted from the volume calculation. Sediment storage expected from the disturbed areas must be included and a marker installed signifying a cleanout need.

16. **Discharge or discharge of a pollutant** refers to the addition of pollutants to waters from a source.
17. An **ecoregion** is a relatively homogeneous area defined by similarity of climate, landform, soil, potential natural vegetation, hydrology, or other ecologically relevant variables. Ecoregions can be determined for specific stream segments by using Tennessee's Online Water Quality Assessment Data viewer <http://tdeconline.tn.gov/dwr>.
18. **Exceptional Tennessee Waters** are surface waters designated by the Tennessee Department of Environment and Conservation as having the characteristics set forth at Tennessee Rules, Chapter 0400-40-03-.06(4). Characteristics include waters within parks or refuges; scenic rivers; waters with threatened or endangered species; waters that provide specialized recreational opportunities; waters within areas designated as lands unsuitable for mining; waters with naturally reproducing trout; waters with exceptional biological diversity and other waters with outstanding ecological or recreational value.
19. **Hot spot** means an area where land use or activities generate highly contaminated runoff, with concentrations of pollutants in excess of those typically found in stormwater. Examples might include operations producing concrete or asphalt, auto repair shops, auto supply shops, large commercial parking areas and restaurants.
20. **Improved sinkhole** is a natural surface depression that has been altered in order to direct fluids into the hole opening. Improved sinkhole is a type of injection well regulated under the Underground Injection Control (UIC) program of the Tennessee Department of Environment and Conservation. Underground injection constitutes an intentional disposal of waste waters in natural depressions, open fractures and crevices, such as those commonly associated with weathering of limestone. More information regarding an Underground Injection Control Permit can be found on TDEC's DWR webpage at <https://www.tn.gov/content/tn/environment/permit-permits/water-permits1/underground-injection-control-permit.html>
21. **Level 1** - Fundamentals of Erosion Prevention and Sediment Control training and certification program administered by University of Tennessee Water Resources Research Center (<https://tnepsc.org/index.asp>).
22. **Level 2** - Design Principles for Erosion Prevention and Sediment Control for Construction Sites training and certification program administered by University of Tennessee Water Resources Research Center (<https://tnepsc.org/index.asp>).
23. **Linear Project** is a land disturbing activity as conducted by an underground/overhead utility or highway department, including, but not limited to, any cable line or wire for the transmission of electrical energy; any conveyance pipeline for transportation of gaseous or liquid substance; any cable line or wire for communications; or any other energy resource transmission ROW or utility infrastructure, e.g., roads and highways. Activities include the construction and installation of these utilities within a corridor. Linear project activities also include the construction of access roads, staging areas and borrow/spoil sites associated with the linear project. Land disturbance

specific to the development of residential and commercial subdivisions or high-rise structures is not considered a linear project.

24. **Monitoring** refers to tracking or measuring activities, progress, results, etc., and can refer to non-analytical monitoring for pollutants by means other than 40 C.F.R. § 136 (and other than state- or federally established protocols in the case of biological monitoring and assessments), such as visually or by qualitative tools that provide comparative values or rough estimates.
25. **Municipality** means any incorporated city or town, county, metropolitan or consolidated government, or special district of this state empowered to provide storm water facilities.
26. **Operator** means any person who owns, leases, operates, controls, or supervises a source. Including, but not limited to, an owner or operator of any “facility or activity” subject to regulation under the NPDES program.
27. **Permanent Stabilization** means that all soil disturbing activities at the site have been completed and one of the three following criteria is met:
 - A perennial, preferably native, vegetative cover with a uniform (i.e., evenly distributed, without large bare areas) density of at least 70 percent has been established on all unpaved areas and areas not covered by permanent structures, and all slopes and channels have been permanently stabilized against erosion.
 - Equivalent permanent stabilization measures such as the use of riprap; permanent geotextiles; hardened surface materials including concrete, asphalt, gabion baskets or Reno mattresses have been employed.
 - For construction projects on land used for agricultural or silvicultural purposes, permanent stabilization may be accomplished by returning the disturbed land to its preconstruction agricultural or silvicultural use.
28. **Point source** (or Outfall) means any discernible, confined, and discrete conveyance, including but not limited to, any pipe, ditch, channel, tunnel, conduit, well, discrete fissure, container, rolling stock, concentrated animal feeding operation, landfill leachate collection system, vessel or other floating craft from which pollutants are or may be discharged. This term does not include introduction of pollutants from non-point source agricultural and silvicultural activities, including stormwater runoff from orchards, cultivated crops, pastures, range lands, forest lands or return flows from irrigated agriculture or agricultural stormwater runoff. In short, outfall is a point where runoff leaves the site as a concentrated flow in a discrete conveyance.
29. **Pollutant** means sewage, industrial wastes, or other wastes.
30. **Priority construction** means those construction activities discharging directly into, or immediately upstream of, waters the state recognized as unavailable condition for siltation or Exceptional Tennessee Waters.
31. A **rainfall event** is defined as any occurrence of rain preceded by 10 hours without precipitation that results in an accumulation of 0.01 inches or more. Instances of rainfall occurring within 10 hours of each other will be considered a single rainfall event.

- 32. **Registered Engineer and Registered Landscape Architect** An engineer or landscape architect certified and registered by the State Board of Architectural and Engineer Examiners pursuant to Section 62-202, Tennessee Code Annotated, to practice in Tennessee.
- 33. **Runoff coefficient** means the fraction of total rainfall that will appear at the conveyance as runoff. Runoff coefficient is also defined as the ratio of the amount of water that is not absorbed by the surface to the total amount of water that falls during a rainstorm.
- 34. **Sediment** means solid material, both inorganic (mineral) and organic, that is in suspension, is being transported; or has been moved from the site of origin by wind, water, gravity or ice as a product of erosion.
- 35. **Sediment basin** A temporary basin consisting of an embankment constructed across a wet weather conveyance, an excavation that creates a basin or by a combination of both. A sediment basin typically consists of a forebay cell, , impoundment, permanent pool, primary spillway, secondary or emergency spillway and surface dewatering device. The size and shape of the basin depends on the location, size of drainage area, incoming runoff volume and peak flow, soil type and particle size, land cover, and receiving stream classification (i.e., waters with unavailable parameters, Exceptional TN Waters, or waters with available parameters).
- 36. **Sedimentation** means the action or process of forming or depositing sediment.
- 37. **Significant Contributor** is defined as a source of pollutants where the volume, concentration, or mass of a pollutant in a stormwater discharge can cause or threaten to cause pollution, contamination, or nuisance that adversely impact human health or the environment and cause or contribute to a violation of any applicable water quality standards for receiving water.
- 38. **Soil or Topsoil** means the unconsolidated mineral and organic material on the immediate surface of the earth that serves as a natural medium for the growth of plants.
- 39. **Steep Slope or Steep Grade** means a natural or created slope of 35% grade or greater.
- 40. **Stormwater** means rainfall runoff, snow melt runoff, and surface runoff and drainage.
- 41. **Stormwater control measure or SCM** means permanent practices and measures designed to reduce the discharge of pollutants from new development projects or redevelopment projects.
- 42. **Stream** as defined by TCA 69-3-103(38) "stream" means a surface water that is not a wet weather conveyance.
- 43. **Stormwater associated with industrial activity** is defined in 40 C.F.R. 122.26(b)(14) and incorporated here by reference. Most relevant to the City is 40 C.F.R. 122.26(b)(14)(x), which relates to construction activity including clearing, grading, filling and excavation activities, including borrow pits containing erodible material. Disturbance of soil for the purpose of crop production is exempt from NPDES permit requirements, but stormwater discharges from agriculture-related activities that involve construction of structures (e.g., barn construction, road construction, pond construction) are considered associated with industrial (construction) activity. Maintenance to the original line and grade, hydraulic capacity; or to the original purpose of the facility (e.g., re-clearing, minor excavation performed around an existing structure

necessary for maintenance or repair and repaving of an existing road) is not considered a construction activity.

44. Construction **Stormwater discharge-related activities** mean activities that cause, contribute to or result in point source stormwater pollutant discharges. These activities may include excavation, site development, grading and other surface disturbance activities; and activities to control stormwater including the siting, construction and operation of best management practices (BMPs).
45. **Stormwater Pollution Prevention Plan (SWPPP)** is a written site-specific plan required by the Tennessee Construction General Permit (CGP) that includes a narrative pollution prevention plan and graphical erosion and sediment control plan. In its basic form, the plan contains a site map, a description of construction activities that could introduce pollutants to stormwater runoff, a description of measures or practices to control these pollutants, and erosion and sediment control plans and specifications. The SWPPP should be prepared in accordance with the Tennessee Erosion and Sediment Control Handbook (latest edition).
46. **Take of an endangered species** means to harass, harm, pursue, hunt, shoot, wound, kill, trap, capture or collect, or attempt to engage in any such conduct.
47. **Tennessee Erosion and Sediment Control (TDESC) Handbook** is a guidance manual issued by the Division of Water Resources for the purpose of developing Stormwater Pollution Prevention Plans and Erosion and Sediment Control Plans required by the Construction General Permit CGP.
48. **Temporary stabilization** is achieved when vegetation or non-erodible surface has been established on the area of disturbance and construction activity has temporarily ceased. Under certain conditions, temporary stabilization is required when construction activities temporarily cease.
49. **Treatment chemicals** are polymers, flocculants or other chemicals used to reduce turbidity in stormwater discharges by chemically bonding to suspended silts and other soil materials and causing them to bind together and settle out. Common examples of anionic treatment chemicals are **polyacrylamide-chitosan (PAM-CS)**.
50. **Turbidity** is the cloudiness or haziness of a fluid caused by individual particles (suspended solids) that are generally invisible to the naked eye, similar to smoke in air.
51. **Waste site** is an area where material from a construction site is disposed of. When the material is erodible, such as soil, the site must be treated as a construction site.
52. **Waters (or waters of the state)** means any and all water, public or private, on or beneath the surface of the ground, which are contained within, flow through, or border upon Tennessee or any portion thereof, except those bodies of water confined to and retained within the limits of private property in single ownership which do not combine or effect a junction with natural surface or underground waters.
53. **Waters with unavailable parameters** means any segment of surface waters that has been identified by the TDEC as failing to support one or more classified uses. Unavailable parameters exist where water quality is at, or fails to meet, the levels specified in water quality criteria in

Rule 0400-40-03-.03, even if caused by natural conditions. In the case of a criterion that is a single response variable or is derived from measurement of multiple response variables, the unavailable parameters shall be the agents causing water quality to be at or failing to meet the levels specified in criteria. Resources to be used in making this determination include biennial compilations of impaired waters, databases of assessment information, updated GIS coverages (<https://tdeconline.tn.gov/dwr/>), and the results of recent field surveys. GIS coverages of the streams and lakes not meeting water quality standards, plus the biennial list of waters with unavailable parameters, can be found at <https://www.tn.gov/environment/program-areas/wr-water-resources/water-quality/water-quality-reports---publications.html>.

- 54. **Water quality riparian buffer** means a permanent strip of natural perennial vegetation adjacent to a stream, river, wetland, pond, or lake that contains dense vegetation made up of grass, shrubs, and/or trees. The purpose of a water quality riparian buffer is to maintain existing water quality by minimizing the risk of any potential sediments, nutrients, or other pollutants reaching adjacent surface waters and to further prevent negative water quality impacts by providing canopy over adjacent waters.
- 55. A **one-week period** is a synonym for a calendar-week; typically, a period from Sunday through Saturday
- 56. **Water quality treatment volume (WQTV)** is a portion of the runoff generated from impervious surfaces at a new development or redevelopment project by the 1-year 24-hour design storm. The WQTV is further determined by the type of treatment provided.
- 57. **Wet weather conveyances** are man-made or natural watercourses, including natural watercourses that have been modified by channelization, that meet the following:
 - The conveyance carries flow only in direct response to precipitation runoff in its immediate locality.
 - The conveyance’s channels are at all times above the groundwater table.
 - The flow carried by the conveyance is not suitable for drinking water supplies.
 - Hydrological and biological analyses indicate that, due to naturally occurring ephemeral or low flow under normal weather conditions, there is not sufficient water to support fish or multiple populations of obligate lotic aquatic organisms whose life cycle includes an aquatic phase of at least two months. (Tennessee Rules, Chapter 0400-40-3-.04(3)).

14-403. Construction Stormwater Management

- (1) MS4 Stormwater Construction BMP Manual.
 - a. Adoption. The City of Jefferson City adopts as its MS4 stormwater construction BMP manual(s) the following publication(s), which is incorporated by reference in this ordinance as if fully set out herein:
 - i. TDEC Erosion and Sediment Control Handbook; most current edition.

- ii. The Tennessee Permanent Stormwater Management and Design Guidance Manual; most current edition.
 - iii. A collection of MS4 approved BMPs developed or collected by the MS4 that comply with the goals of the MS4 permit and/or the CGP.
 - b. The City of Jefferson City has adopted, for use in designing Stormwater Control Measures, construction design storm events. The construction design storm events adopted by the city are as follows: An adequate drainage system is one that is designed to meet a 2,5, and 10-year storm event. For an outfall in a drainage area of a total of 5 or more acres, a temporary (or permanent) sediment basin that provides storage for a calculated volume of runoff from a 5-year, 24-hour storm and runoff from each acre drained, or equivalent control measures, shall be provided until final stabilization of the site. A drainage area of 5 or more acres includes both disturbed and undisturbed portions of the site or areas adjacent to the site, all draining through the common outfall. Where an equivalent control measure is substituted for a sediment retention basin, the equivalency must be justified. Runoff from any undisturbed acreage should be diverted around the disturbed area and the sediment basin and, if so, can be omitted from the volume calculation. Sediment storage expected from the disturbed areas must be included and a marker installed signifying a cleanout need.
 - c. Requirements for design storm for all waters as well as special conditions for unavailable parameters waters or exceptional Tennessee waters must be consistent with those of the current Tennessee Construction General Permit (TNR100000).
- (2) The municipality has adopted, for use in designing EPSC measures, the design storm requirements from the current Tennessee Construction General Permit for all waters as well as special conditions for unavailable parameters or Exceptional Tennessee Waters.
- (3) Waste Control Construction site operators are required to minimize the exposure of building materials, building products, construction waste, trash, landscape materials, fertilizers, pesticides, herbicides, detergents, sanitary waste and other materials present on the site to precipitation and to stormwater.
- (4) Priority Construction
 - a. Priority in construction shall be, at a minimum, those construction activities discharging directly into, or immediately upstream of, waters the state recognized as unavailable condition for siltation or Exceptional Tennessee Waters.
 - b. Requirements for all priority construction activities must include preconstruction meetings with construction site operators for priority construction activities.
- (5) Land development permit
 - i. This section shall be applicable to all land development, including, but not limited to, site plan applications, subdivision applications, land disturbance applications and grading applications. These standards apply to qualifying new development or redevelopment site(s), When required. Every person will be

- required to obtain a land disturbance permit from the City in the following cases- One (1) acre or more;
- ii. New development that involves land development activities of one (1) acre or more;
 - iii. Redevelopment that involves other land development activity of one (1) acre or more;
- b. Projects of less than one acre of total land disturbance may also be required to obtain authorization under this ordinance if:
- i. The City of Jefferson City has determined that the stormwater discharge from a site is causing, contributing to, or is likely to contribute to a violation of a state water quality standard; or is likely to be a significant contributor of pollutants to water of the state,
 - ii. Changes in state or federal rules require sites of less than one acre that are not part of a larger common plan of development or sale to obtain a stormwater permit;
 - iii. Any new development or redevelopment, regardless of size, that is defined by the City to be a hot spot land use; or
 - iv. the minimum applicability criteria set forth in item (a) above if such activities are part of a larger common plan of development, (see “common plan of development” definition).
 - v. The creation and use of borrow pits, that are not permitted under the Tennessee Multi Sector Permit (TMSP), where material is excavated and relocated offsite, and fill sites where materials or earth is deposited by mechanized methods resulting in an increased elevation or grade.
 - vi. As determined by the City for single or duplex residential lots of any size, lots that have karst features, adjoining lakes or streams, slopes exceeding fifteen percent (15%), floodplains or streams to cross are required to submit an erosion control and stormwater management plan. Depending on site specific conditions the requirement that the plan be developed by a qualified licensed professional engineer or landscape architect may be waived by the City
 - vii. Minimal plan requirements shall include pre- and post-stormwater runoff directions, construction access, erosion/sediment control measures, roof downspout direction and termination, swales and temporary and/or permanent soil stabilization.
 - viii. Land disturbance activities in a Special Flood Hazard Area require a permit and shall provide evidence of obtaining appropriate licenses/permits that may be required by federal or state laws and regulations or written waiver from such

permits and licenses prior to the issuance of a land disturbance permit by the City.

- ix. If unpermitted construction activity is on-going, the City will issue an immediate stop-work order. If, in addition to the City’s permit, a TDEC permit was required but was not obtained, the violator will also be reported to TDEC.
- x. Any discharge of stormwater or other fluid to an improved sinkhole or other injection well, as defined, must be authorized by permit or rule as a Class V underground injection well under the provisions of Tennessee Department of Environment and Conservation (TDEC) Rules, Chapter 0400-45-06)

(6) Land disturbance/Grading/Stormwater Construction Permit- Persons seeking the issuance of any land disturbance permit must provide proof of coverage under the Tennessee Construction General Permit (CGP) (if applicable) when requested; and a copy of the Stormwater Pollution Prevention Plan (SWPPP) to the city when requested.

- a. Copies of additional applicable local, state or federal permits (i.e.: ARAP, approved hydrologic determination, etc.) must also be provided to the city.
- b. The City has the authority to withhold local permits prior to receiving copies of the aforementioned permits.
- c. In circumstances where no such permits have been required, the city may still require a SWPPP as part of the land disturbance permit application.

Land Disturbance Permit Fee Schedule:

Disturbed Acreage	From	To
0.01 – 0.99 Acres	\$50.00	\$50.00
1.00 – 5.00 Acres	\$50.00	\$250.00
5.00 – 10.00 Acres	\$250.00	\$500.00
10.00 – 20.00 Acres	\$500.00	\$1,000.00
20.00 – 30.00 Acres	\$1,000.00	\$1,500.00
30.00 – 100.00 Acres	\$1,500.00	\$5,000.00
>100.00 Acres	\$5200.00	

(7) Building Permit. No building permit shall be issued until the applicant has first obtained a land disturbance permit where required by this ordinance.

(8) Construction site operators are required to implement appropriate erosion prevention and sediment control measures and best management practices. EPSC requirements, shall meet the Tennessee’s CGP design storm(s), be consistent with the TDEC EPSC Handbook best management practices and with the requirements of this ordinance.

(9) Where site assessments are required by the CGP, the operator shall provide a copy of the assessment to the City.

(10) Twice-Weekly inspections of the site and the BMP's/SCM's must be performed by an individual who has either received certification under the Level I Fundamentals of Erosion Prevention and Sediment Control course or has other credentials identified as equivalent within this ordinance.

(11) Landscaping and stabilization requirements.

- a. Any area of land from which the natural vegetative cover has been either partially or wholly cleared by development activities shall be stabilized. Stabilization measures shall be initiated as soon as possible in portions of the site where construction activities have temporarily or permanently ceased. Temporary or permanent soil stabilization at the construction site (or a phase of the project) must be completed not later than 14 days after the construction activity in that portion of the site has temporarily or permanently ceased. In the following situations, temporary stabilization measures are not required:
 - i. where the initiation of stabilization measures is precluded by snow cover or frozen ground conditions or adverse soggy ground conditions, stabilization measures shall be initiated as soon as practicable; or
 - ii. where construction activity on a portion of the site is temporarily ceased, and earth disturbing activities will be resumed within 14 days.
- b. For steep slopes of 35% or more i stabilization measures shall be initiated within 7 days Construction buffer zones. Construction buffer zones shall be those water quality buffers and buffer zones as defined in 14-402 above and shall meet the requirements in this ordinance and, where appropriate in the TN CGP. The criteria for the width of the construction buffer zone can be established on an average width basis at a project, as long as the minimum width of the buffer zone is more than the required minimum width at any measured location. If the new development or redevelopment site encompasses both sides of a stream, buffer averaging can be applied to both sides but must be applied independently. Water quality riparian buffer widths are measured from the top of bank also referred to as the "ordinary high-water mark." Construction buffers are not primary sediment control measures and shall not be relied on as such. Stormwater discharges must enter the water quality riparian buffer zone as sheet flow, not as concentrated flow, where site conditions allow. The designer/operator must comply with the vegetation requirements and the permissible land uses set forth for buffers in the TN CGP. Where it is not practicable to maintain a construction water quality riparian buffer, BMPs providing equivalent protection to a receiving stream as a natural water quality riparian buffer must be used.
- c. In arid, semiarid, and drought-stricken areas where initiating vegetative stabilization measures immediately is infeasible, alternative stabilization measures such as properly anchored mulch, soil binders or matting must be employed.

(12) Notice of Termination (NOT) the operator shall provide the City with a copy of the NOT when it is issued by TDEC.

(13) As built plans (record drawings). All applicants are required to submit actual as built plans certified by the design engineer for any structures located on-site after final construction is

completed. The plan must show the final design specifications for all stormwater management facilities and must be sealed by a registered professional engineer licensed to practice in Tennessee. A certification by the design engineer certifying that SCM's will function within original design parameters as constructed shall be included. A final inspection by the city is required before any performance security or performance bond will be released. The City shall have the discretion to adopt provisions for a partial pro-rata release of the performance security or performance bond on the completion of various stages of development. In addition, occupation permits shall not be granted until corrections to all BMP's/SCM's have been made and accepted by the City. No bonds or securities shall be released by the City until the (stormwater manager) has accepted the as built plans. The warranty period for any infrastructure to be accepted by the City for maintenance shall not commence until the City has accepted the as built plans.

- (14) Equipment manufacturer startups. No bonds or securities shall be released until any equipment to be maintained by the City passes any specified manufacturer startup procedure. The warranty period shall not commence prior to the equipment passing any specified manufacturer startup procedure.

14-404. Permanent stormwater management: design and construction inspection.

- (1) In order to comply with the City's permanent stormwater standards for new development and redevelopment projects, design and install SCMs as established by Tennessee Rule 0400-40-10-.04 and comply with other requirements of Tennessee Rule 0400-40-10-.04. Note that for design purposes, total suspended solids (TSS) may be used as the indicator for the reduction of pollutants.
- (2) SCMs must be designed to provide full treatment capacity within 72 hours following the end of the preceding rain event for the life of the new development or redevelopment project. SCMs shall generally be as described in the TN Permanent Stormwater Management & Design guidance Manual. However, other SCMs will be considered if their successful implementation in other jurisdictions can be demonstrated to the satisfaction of the Department.
- (3) The water quality treatment design storm is a 1-year, 24-hour storm event as defined by Precipitation-Frequency Atlas of the United States. Atlas 14. Volume 2. Version 3.0. U.S. Department of Commerce. National Oceanic and Atmospheric Administration (NOAA), National Weather Service, Hydrometeorological Design Studies Center, Silver Springs, Maryland or its digital product equivalent.
- (4) The water quality treatment volume (WQTV) is a portion of the runoff generated from impervious surfaces at a new development or redevelopment project by the design storm, as set forth below. SCMs must be designed, at a minimum, to achieve an overall treatment efficiency of 80% TSS removal from the WQTV.
- (5) The quantity of the WQTV depends on the type of treatment provided, as established in the following table:

**Water Quality Treatment Volume and the Corresponding SCM Treatment Type
For the 1-Year, 24-Hour Design Storm**

SCM Treatment Type	WQTV	Notes
Infiltration, evaporation, transpiration, and/or reuse	Runoff generated from the first 1 inch of the design storm	Examples include, but are not limited to, bioretention, stormwater wetlands, and infiltration systems.
Biologically active filtration, with an underdrain	Runoff generated from the first 1.25 inches of the design storm	To achieve biologically active filtration, SCMs must provide minimum of 12 inches of internal water storage.
Sand or gravel filtration, settling ponds, extended detention ponds, and wet ponds	Runoff generated from the first 2.5 inches of the design storm or the first 75% of the design storm,	Examples include, but are not limited to, sand filters, permeable pavers, and underground gravel detention systems. Ponds must provide forebays comprising a minimum of 10% of the total design volume. Existing regional detention ponds are not subject to the forebay requirement.
Hydrodynamic separation, baffle box settling, other flow-through manufactured treatment devices (MTDs), and treatment trains using MTDs	Maximum runoff generated from the entire design storm	Flow-through MTDs must provide an overall treatment efficiency of at least 80% TSS reduction. Refer to subparagraph (2)(d) of this rule

(6). Limitations to the application of certain stormwater control measures include, but are not limited to:

- a. Where a potential for introducing pollutants into groundwater exists, unless pretreatment is provided;
- b. Where pre-existing soil contamination is present in areas subject to contact with infiltrated runoff;
- c. Presence of sinkholes or other karst features.

(7). Pre-development infiltrative capacity of soils at the site must be taken into account in selection of runoff reduction management measures.

(8). **Treatment Train Calculations**

a. Treatment Trains using MTDs.

Treatment trains using MTDs must provide an overall treatment efficiency of at least 80% TSS reduction utilizing the following formula:

$$R=A+B-(A \times B) / 100$$

Where:

R = total TSS percent removal from applications of both SCMs,
A = the TSS percent removal rate applicable to the first SCM, and
B = the TSS percent removal rate applicable to the second SCM.
TSS removal rates for MID must be evaluated using industry-wide standards.
TSS removal rates for other SCMs must be from published reference literature.

b. Treatment trains not using MTDs.

Treatment trains using infiltration, evaporation, transpiration, reuse, or biologically active filtration followed by sand or gravel filtration, settling ponds, extended detention ponds or wet ponds may subtract the treated WQTV of the upstream SCMs from the WQTV of the downstream SCMs.

- (9). Water Quality Riparian Buffers. Post Construction/Permanent water quality riparian buffers shall be those buffers defined in 14-402 above and shall meet the requirements described in this ordinance. The criteria for the width of the post construction/permanent buffer zone can be established on an average width basis at a project, as long as the minimum width of the buffer zone is more than the required minimum width at any measured location. If the new development or redevelopment site encompasses both sides of a stream, buffer averaging can be applied to both sides but must be applied independently. Water quality riparian buffer widths are measured from the top of bank also referred to as the “ordinary high-water mark.” Stormwater discharges should enter the post construction/permanent water quality riparian buffer as sheet flow, not as concentrated flow, where site conditions allow.

Post Construction/Permanent buffers for waters with available parameters for siltation or habitat alteration or unassessed waters:

- a. Minimum buffer width: 30 feet

Post Construction/Permanent buffers for Exceptional Tennessee Waters or waters with unavailable parameters for siltation or habitat alteration:

- a. Average buffer width: 60 feet.
- b. Minimum buffer width: 30 feet

The designer/operator must comply with the vegetation requirements and the permissible land uses set forth for buffers in the MS4 permit.

14-405. Permanent SCM maintenance and inspection.

- (1) As built plans. All applicants are required to submit actual as built plans for any structures located on-site within 90 days after final construction is completed. The plan

must show the final design specifications for all stormwater management facilities and must be sealed by either a registered professional engineer or landscape architect licensed to practice in Tennessee. A sealed certification by the design engineer that all SCM's will function within design parameters as constructed shall accompany the as built plans. A final inspection by Jefferson City is required before any performance security or performance bond will be released. The City shall have the discretion to adopt provisions for a partial pro-rata release of the performance security or performance bond on the completion of various stages of development. In addition, occupation permits shall not be granted until corrections to all stormwater management facilities have been made and accepted by the City.

- (2) In addition to the certified as built drawings, the City shall be provided with a permanent stormwater management plan for the site and all stormwater management facilities (e.g., SCM's). Occupation permits shall not be granted until the permanent stormwater management plan has been approved and accepted by the City.
- (3) Inspection of stormwater management facilities. Periodic inspections of facilities shall be performed, documented, and reported in accordance with this chapter, as detailed in §14-406.
- (4) Records of installation and maintenance activities. Parties responsible for the operation and maintenance of a stormwater management facility shall make records of the installation of the stormwater facility, and of all maintenance and repairs to the facility, and shall retain the records for at least three (3) years. These records shall be made available to the City during inspection of the facility and at other reasonable times upon request.
- (5) Failure to meet or maintain design or maintenance standards. If a responsible party fails or refuses to meet the design or maintenance standards required for stormwater facilities under this chapter, the City, after notice as specified in the Enforcement Response Plan, may correct a violation of the design standards or maintenance needs by performing all necessary work to place the facility in proper working condition. In the event that the stormwater management facility becomes a danger to public safety or public health, the City shall notify in writing the party responsible for maintenance of the stormwater management facility. Upon receipt of that notice, the responsible person shall have thirty (30) days to effect maintenance and repair of the facility in an approved manner. In the event that corrective action is not undertaken within that time, the city may take necessary corrective action. The cost of any action by the City under this section shall be charged to the responsible party.
- (6) In the event that the stormwater management facility becomes a danger to public health/public safety-the city may take such immediate corrective action as deemed necessary.

14-406. Permanent SCM's: new development, existing locations, and ongoing developments.

- (1) On-site stormwater management facilities inspection and maintenance agreement¹
 - a. Where the stormwater facility is located on property that is subject to a development agreement, and the development agreement provides for a permanent stormwater maintenance agreement that runs with the land, the owners of property must execute an inspection and maintenance agreement that shall operate as a deed restriction binding on the current property owners and all subsequent property owners and their lessees and assigns, including but not limited to, homeowner associations or other groups or entities.
 - b. The maintenance agreement shall:
 - i. Assign responsibility for the maintenance and repair of the stormwater facility to the owners of the property upon which the facility is located and be recorded as such on the plat for the property by appropriate notation.
 - ii. Provide for a periodic inspection by the property owners in accordance with the requirements of subsection (5) below for the purpose of documenting maintenance and repair needs and to ensure compliance with the requirements of this ordinance. The property owners will arrange for this inspection to be conducted by individual(s) approved by the City who will submit a signed written report of the inspection to the City. It shall also grant permission to the City to enter the property at reasonable times and to inspect the stormwater facility to ensure that it is being properly maintained.
 - c. Provide that the minimum maintenance and repair needs include but are not limited to: the removal of silt, litter and other debris, the cutting of grass, cutting and vegetation removal, and the replacement of landscape vegetation, in detention and retention basins, and inlets and drainage pipes and any other stormwater facilities. It shall also provide that the property owners shall be responsible for additional maintenance and repair needed to meet the intended design specification of the stormwater facility.
 - d. Provide that maintenance needs must be addressed in a timely manner, on a schedule to be determined by the city.
 - e. Provide that if the property is not maintained or repaired within the prescribed schedule, the City shall perform the maintenance and repair at its expense and bill the

same to the property owner. The maintenance agreement shall also provide that the City's cost of performing the maintenance shall be a lien against the property.

(2) Existing problem locations – no maintenance agreement

- a. The City shall in writing notify the owners of existing locations and developments of specific drainage, erosion or sediment problems affecting or caused by such locations and developments, and the specific actions required to correct those problems. The notice shall also specify a reasonable time for compliance. Discharges from existing SCM's that have not been maintained and/or inspected in accordance with this ordinance shall be regarded as non-compliant discharges.

- b. Inspection of existing facilities. The City may, to the extent authorized by state and federal law, enter and inspect private property for the purpose of determining if there are illicit non-stormwater discharges, and establish inspection programs to verify that all stormwater management facilities are functioning within design limits. These inspection programs may be established on any reasonable basis, including but not limited to: routine inspections; random inspections; inspections based upon complaints or other notice of possible violations; inspection of drainage basins or areas identified as higher than typical sources of sediment or other contaminants or pollutants; inspections of businesses or industries of a type associated with higher than usual discharges of contaminants or pollutants or with discharges of a type which are more likely than the typical discharge to cause violations of the City's NPDES MS4 stormwater permit; and joint inspections with other agencies inspecting under environmental or safety laws. Inspections may include but are not limited to: reviewing maintenance and repair records; sampling discharges, surface water, groundwater, and material or water in drainage control facilities; and evaluating the condition of drainage control facilities and other SCM's.

(3) Owner/Operator Inspections. The owners and/or operators of the SCMs shall:

- a. Perform routine inspections to ensure that all SCM's are properly functioning. These inspections shall be conducted on an annual basis, at a minimum. These inspections shall be conducted by a person familiar with control measures implemented at a site. Owners or operators shall maintain documentation of these inspections. The city may require submittal of this documentation.

- b. Perform comprehensive inspection of all stormwater management facilities and practices. These inspections shall be conducted once every five years, at a minimum. Such inspections must be conducted by individual(s) approved by the city. Complete inspection reports for these five-year inspections shall include:

- i. Facility type,
 - ii. Inspection date,
 - iii. Latitude and longitude and nearest street address,
 - iv. BMP owner information (e.g. name, address, phone number, fax, and email),
 - v. A description of BMP condition including: vegetation and soils; inlet and outlet channels and structures; embankments, slopes, and safety benches; spillways, weirs, and other control structures; and any sediment and debris accumulation,
 - vi. Photographic documentation of BMP's, and
 - vii. Specific maintenance items or violations that need to be corrected by the BMP owner along with deadlines and reinspection dates.
- c. Owners or operators shall maintain documentation of these inspections. The city may require submittal of this documentation.

(4) Requirements for all existing locations and ongoing developments. The following requirements apply to all locations and developments at which land disturbing activities have occurred previous to the enactment of this ordinance:

- a. Denuded areas must be vegetated or covered under the standards and guidelines specified in the BMP Manual and on a schedule acceptable to the city.
- b. Cuts and slopes must be properly covered with appropriate vegetation and/or retaining walls constructed.
- c. Drainage ways shall be appropriately stabilized.
- d. Trash, junk, rubbish, etc. shall be cleared from drainage ways.

Stormwater runoff shall, at the discretion of the City, be treated to the maximum extent practicable to prevent its pollution. Such control measures may include, but are not limited to, the following:

- i. Ponds
 - 1. Detention pond
 - 2. Extended detention pond
 - 3. Wet pond
 - 4. Alternative storage measures
- ii. Constructed wetlands
- iii. Infiltration systems

- 1. Infiltration/percolation trench
- 2. Infiltration basin
- 3. Drainage/recharge well
- 4. Porous pavement
- iv. Filtering systems
 - 1. Media Filter
 - 2. Sand filter
 - 3. Filter/absorption bed
 - 4. Filter and buffer strips
- v. Open channel
 - 1. Swale

(5) Corrections of problems subject to appeal. Corrective measures imposed by the City under this section are subject to appeal under section 14-510 of this chapter.

14-407. Illicit discharges.

This section shall apply to all water generated on developed or undeveloped land entering the City's separate storm sewer system.

(1) Prohibition of illicit discharges. No person shall introduce or cause to be introduced into the municipal separate storm sewer system any discharge that is not composed entirely of stormwater. No person shall allow discharges that flow from a stormwater facility that is not inspected in accordance with section 14-406. Non-stormwater discharges shall include, but shall not be limited to, sanitary wastewater, car wash wastewater, radiator flushing disposal, spills from roadway accidents, carpet cleaning wastewater, effluent from septic tanks, improper oil disposal, laundry wastewater/gray water, improper disposal of auto and household toxics. The commencement, conduct or continuance of any non-stormwater discharge to the municipal separate storm sewer system is prohibited except as described as follows:

- a. Water line flushing
- b. Landscape irrigation
- c. Diverted stream flows
- d. Rising ground waters
- e. Uncontaminated ground water infiltration (Infiltration is defined as water other than wastewater that enters a sewer system, including sewer service connections and

foundation drains, from the ground through such means as defective pipes, pipe joints, connections, or manholes. Infiltration does not include, and is distinguished from, inflow.)

- f. Uncontaminated pumped ground water
- g. Discharges from potable water sources
- h. Air conditioning condensation
- i. Irrigation water
- j. Springs
- k. Water from crawl space pumps
- l. Footing (foundation) drains
- m. Lawn watering
- n. Individual residential car washing
- o. Flows from riparian habitats and wetlands
- p. Dechlorinated swimming pool discharges
- q. Street wash water with no soaps or solvents
- r. Discharges or flows from firefighting activities

Unless the City determines they are significant contributors of pollutants to the MS4.

(2) Prohibition of illicit connections. The construction, use, maintenance or continued existence of illicit connections to the municipal separate storm sewer system is prohibited. This prohibition expressly includes, without limitation, illicit connections made in the past, regardless of whether the connection was permissible under law or practices applicable or prevailing at the time of connection. This prohibition expressly includes SCM's connected to the system not properly inspected and maintained in accordance with this ordinance.

- a. Any person responsible for a property or premises, which is, or may be, the source of an illicit discharge, may be required to implement, at the person's expense, the BMP's necessary to prevent the further discharge of pollutants to the municipal separate storm sewer system. Compliance with all terms and conditions of a valid NPDES permit authorizing the discharge of stormwater associated with industrial activity, to the extent practicable, shall be deemed in compliance with the provisions of this section. Discharges from existing SCM's that have not been maintained and/or inspected in accordance with this ordinance shall be prohibited.

(3) Notification of spills. Notwithstanding other requirements of law, as soon as any person responsible for a facility or operation, or responsible for emergency response for a facility or

operation has information of any known or suspected release of materials which are resulting in, or may result in, illicit discharges or pollutants discharging into, the municipal separate storm sewer system, the person shall take all necessary steps to ensure the discovery, containment, and cleanup of such release. In the event of such a release of hazardous materials the person shall immediately notify emergency response agencies of the occurrence via emergency dispatch services. In the event of a release of non-hazardous materials, the person shall notify the City in person or by telephone, fax, or email, no later than the next business day. Notifications in person or by telephone shall be confirmed by written notice addressed and mailed to the City within three (3) business days of the telephone notice. If the discharge of prohibited materials emanates from a commercial or industrial establishment, the owner or operator of such establishment shall also retain an on-site written record of the discharge and the actions taken to prevent its recurrence. Such records shall be retained for at least three (3) years.

- (4) No illegal dumping allowed. No person shall dump or otherwise deposit outside an authorized landfill, convenience center or other authorized garbage or trash collection point, any trash or garbage of any kind or description on any private or public property, occupied or unoccupied, inside the City. Such illegal activity exposes runoff to contamination, generating an illicit discharge. Therefore, any individual or corporation guilty of illegal dumping may have committed a violation of this ordinance.

14-408. Enforcement.

(1) Enforcement authority. The City of Jefferson City shall have the authority to issue notices of violation and citations, and to impose civil penalties to anyone that violates this chapter, who violates the provisions of any permit issued pursuant to this chapter, or who fails or refuses to comply with any lawful communication or notice to abate or take corrective action by the City, The City’s enforcement authority includes (as set forth in the City’s Enforcement Response Plan (ERP)):

- (a) Verbal Warnings – At a minimum, verbal warnings must specify the nature of the violation and required corrective action.
- (b) Written Notices – Written notices must stipulate the nature of the violation and the required corrective action, with deadlines for taking such action.
- (c) Citations with Administrative Penalties – The City has the authority to assess monetary penalties, which may include civil and administrative penalties.
- (d) Stop Work Orders – Stop work orders that require construction activities to be halted, except for those activities directed at cleaning up, abating discharge, and installing appropriate control measures.

- (e) Withholding of Plan Approvals or Other Authorizations – Where a facility is in noncompliance, the City’s own approval process affecting the facility’s ability to discharge to the MS4 can be used to abate the violation.

- (f) Additional Measures – The City may also use other escalated measures provided under local legal authorities. The City may perform work necessary to improve erosion control measures and collect the funds from the responsible party in an appropriate manner, such as collecting against the project’s bond or directly billing the responsible party to pay for work and materials.

(2) Notification of violation:

- (a) Verbal warning. Verbal warning may be given at the discretion of the inspector when it appears the condition can be corrected by the violator within a reasonable time, which time shall be approved by the inspector.

- (b) Written notice. Whenever the City finds that any permittee or any other person discharging stormwater has violated or is violating this ordinance or a permit or order issued hereunder, the City may serve upon such person written notice of the violation. Within ten (10) days of this notice, an explanation of the violation and a plan for the satisfactory correction and prevention thereof, to include specific required actions, shall be submitted to the City. Submission of this plan in no way relieves the discharger of liability for any violations occurring before or after receipt of the notice of violation.

- (c) Consent orders. The City is empowered to enter into consent orders, assurances of voluntary compliance, or other similar documents establishing an agreement with the person responsible for the noncompliance. Such orders will include specific action to be taken by the person to correct the noncompliance within a time period also specified by the order. Consent orders shall have the same force and effect as administrative orders issued pursuant to paragraphs (d) and (e) below.

- (d) Show cause hearing. The City may order any person who violates this chapter or permit, or order issued hereunder, to show cause why a proposed enforcement action should not be taken. Notice shall be served on the person specifying the time and place for the meeting, the proposed enforcement action and the reasons for such action, and a request that the violator show cause why this proposed enforcement action should not be taken. The notice of the meeting shall be served personally or by registered or certified mail (return receipt requested) at least ten (10) days prior to the hearing.

- (e) Compliance order. When the City finds that any person has violated or continues to violate this chapter or a permit or order issued thereunder, he may issue an order to the violator directing that, following a specific time period, adequate structures or devices be installed and/or procedures implemented and properly operated. Orders may also contain such other requirements as might be reasonably necessary and appropriate to address the noncompliance, including the construction of appropriate structures, installation of devices, self-monitoring, and management practices.

- (f) Cease and desist and stop work orders. When the City finds that any person has violated or continues to violate this chapter or any permit or order issued hereunder, the City may issue a stop work order or an order to cease and desist all such violations and direct those persons in noncompliance to:
 - (i) Comply forthwith; or
 - (ii) Take such appropriate remedial or preventive action as may be needed to properly address a continuing or threatened violation; including halting operations except for terminating the discharge and installing appropriate control measures.

- (g) Suspension, revocation or modification of permit. The city may suspend, revoke or modify the permit authorizing the land development project or any other project of the applicant or other responsible person within the city. A suspended, revoked or modified permit may be reinstated after the applicant or other responsible person has taken the remedial measures set forth in the notice of violation or has otherwise cured the violations described therein, provided such permit may be reinstated upon such conditions as the City may deem necessary to enable the applicant or other responsible person to take the necessary remedial measures to cure such violations.

- (h) Conflicting standards. Whenever there is a conflict between any standard contained in this chapter and in the BMP manual(s) adopted by the City under this ordinance, the strictest standard shall prevail.

14-409. Penalties. Violations. Any person who shall commit any act declared unlawful under this chapter, who violates any provision of this chapter, who violates the provisions of any permit issued pursuant to this chapter, or who fails or refuses to comply with any lawful communication or notice to abate or take corrective action by the City, shall be guilty of a civil offense.

(1) Penalties. Under the authority provided in Tennessee Code Annotated § 68-221-1106, the City of Jefferson City declares that any person violating the provisions of this chapter may be assessed a civil penalty by the City of not less than fifty dollars (\$50.00) and not more than five thousand dollars

(\$5,000.00) per day for each day of violation. Each day of violation shall constitute a separate violation.

- (2) Measuring civil penalties. In assessing a civil penalty, the City shall consider:
 - (a) The harm done to the public health or the environment;
 - (b) Whether the civil penalty imposed will be a substantial economic deterrent to the illegal activity;
 - (c) The economic benefit gained by the violator;
 - (d) The amount of effort put forth by the violator to remedy this violation;
 - (e) Any unusual or extraordinary enforcement costs incurred by the City; The amount of penalty established by ordinance or resolution for specific categories of violations; and
 - (f) Any equities of the situation which outweigh the benefit of imposing any penalty or damage assessment.

- (3) Recovery of damages and costs. In addition to the civil penalty in subsection (2) above, the City may recover:
 - (a) All damages proximately caused by the violator to the City, which may include any reasonable expenses incurred in investigating violations of, and enforcing compliance with, this chapter, or any other actual damages caused by the violation.
 - (b) The costs of the City's maintenance of stormwater facilities when the user of such facilities fails to maintain them as required by this chapter.

- (4) Referral to TDEC. In accordance with the City's Enforcement Response Plan and the NPDES Permit requirements, the City may also notify TDEC of violations.

- (5) Other remedies. The City may bring legal action to enjoin the continuing violation of this chapter, and the existence of any other remedy, at law or equity, shall be no defense to any such actions.

- (6) Remedies cumulative. The remedies set forth in this section shall be cumulative, not exclusive, and it shall not be a defense to any action, civil or criminal, that one (1) or more of the remedies set forth herein has been sought or granted.

14-410. Appeals. Pursuant to Tennessee Code Annotated § 68-221-1106(d), any person aggrieved by the imposition of a civil penalty or damage assessment as provided by this chapter may appeal said penalty or damage assessment to the City's governing body.

- (1) Appeals to be in writing. The appeal shall be in writing and filed with the municipal recorder or clerk within fifteen (15) days after the civil penalty and/or damage assessment is served in any manner authorized by law.

- (2) Public hearing. Upon receipt of an appeal, the City’s governing body, or other appeals board established by the City’s governing body shall hold a public hearing within thirty (30) days. Ten (10) days prior notice of the time, date, and location of said hearing shall be published in a daily newspaper of general circulation. Ten (10) days’ notice by registered mail shall also be provided to the aggrieved party, such notice to be sent to the address provided by the aggrieved party at the time of appeal. The decision of the governing body of the city shall be final.

- (3) Appealing decisions of the City’s governing body. Any alleged violator may appeal a decision of the City’s governing body pursuant to the provisions of Tennessee Code Annotated, title 27, chapter 8.



**PARKS & RECREATION DEPARTMENT
AGENDA ITEM REPORT**

TO: Mayor and City Council
FROM: Kevin Bolden, Parks & Recreation Director
DATE: 5-19-2026
SUBJECT: July 4th Celebration at Roy Harmon Park

BACKGROUND:

With all the improvements completed over the past year and a half, we felt it would be a great opportunity for the city to host an event at Roy Harmon Park featuring games, food, and community engagement, with the outdoor pool and new playground serving as the focal points.

FISCAL IMPACT:

The cost of the event is already included in this year's fiscal budget.

REQUEST/RECOMMENDATION:

I am requesting that the council approve having our July 4th celebration at Roy Harmon Park.

ATTACHMENTS:

JEFFERSON CITY, TENNESSEE

Ordinance 2026-06

AN ORDINANCE OF THE CITY OF JEFFERSON CITY, TENNESSEE AMENDING THE OPERATING BUDGET FOR THE **FISCAL YEAR 2025-26**.

BE IT ORDAINED BY THE CITY COUNCIL OF JEFFERSON CITY, TENNESSEE, THAT,

Section 1. The annual operating budget of the City of Jefferson City, Tennessee, for **the Fiscal Year 2025-26** is hereby amended by the attached spreadsheet:

SEE ATTACHMENT

Section 2. This ordinance shall become effective upon final passage, the public welfare requiring it.

Passed this:

First Reading: 1st day of June 2026
Second Reading: 16th day of June 2026

Mitch Cain, Mayor

Attest: _____
Bettina Chandler, City Recorder

GENERAL FUND - REVENUES FY 2025-26				
Account		FY 2025-26		FY 2025-26
Number	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
	LOCAL TAXES			
31110	REAL & PERSONAL PROPERTY TAX	\$3,960,000		\$3,960,000
31200	PROPERTY TAX DELINQUENT	\$100,000	\$20,000	\$120,000
31300	INTEREST, PENALTY, COURT COST	\$25,000		\$25,000
31610	LOCAL SALES TAX	\$5,200,000		\$5,200,000
31710	WHOLESALE BEER TAX	\$300,000	(\$45,000)	\$255,000
31720	WHOLESALE LIQUOR TAX	\$280,000	(\$35,000)	\$245,000
31800	LOCAL BUSINESS TAX	\$200,000	\$100,000	\$300,000
31912	CABLE TV FRANCHISE	\$70,000		\$70,000
31980	MIXED DRINK TAXES	\$5,500	\$3,250	\$8,750
	TOTAL LOCAL TAXES	\$10,140,500	\$43,250	\$10,183,750
	LICENSE AND PERMITS			
32210	BEER ANNUAL PRIVILEGE TAX	\$2,900	\$200	\$3,100
32220	BEER PERMIT APPLICATION FEES	\$250		\$250
32240	BEER LICENSE HOLDER FINES	\$0		\$0
32410	ANIMAL REGISTRATION	\$100		\$100
32610	BUILDING PERMITS	\$205,000	(\$90,000)	\$115,000
32650	EXCAVATING PERMITS	\$0		\$0
32710	SIGN PERMITS	\$500	\$800	\$1,300
	TOTAL LICENSES AND PERMITS	\$208,750	(\$89,000)	\$119,750
	INTERGOVERNMENTAL REVENUE			
33310	HOUSING AUTHORITY, LIEU OF TAX	\$55,000	\$1,460	\$56,460
33320	TVA PAYMENTS IN LIEU OF TAX	\$101,020		\$101,020
33410	LAW ENFORCEMENT EDUCATION	\$24,000		\$24,000
33420	FIRE DEPARTMENT EDUCATION	\$16,000	\$8,000	\$24,000
33425	CITY RECORDER DEPARTMENT EDUCATION	\$3,500	\$370	\$3,870
33510	STATE SALES TAX	\$1,050,000		\$1,050,000
33511	TELECOM INTERSTATE SALES TAX	\$6,000		\$6,000
33520	STATE INCOME TAX	\$0		\$0
33530	STATE BEER TAX	\$3,900		\$3,900
33553	STATE GASOLINE INSPECTION FEE	\$14,000		\$14,000
33558	TRANSPORTATION MODERNIZATION TAX	\$3,400	\$240	\$3,640
33593	CORPORATE/BANK EXCISE TAX	\$30,000	\$11,000	\$41,000
33594	SPORTS BETTING PRIVILEGE TAX	\$12,300	\$5,180	\$17,480
	TOTAL INTERGOVERNMENTAL REVENUE	\$1,319,120	\$26,250	\$1,345,370
	GRANT REVENUE			
33114	FIRE 2025 CDBG GRANT	\$0	\$52,550	\$52,550
33190	OTHER FEDERAL GRANTS-H.I.D.T.A. & BULLETPROOF VESTS	\$0	\$20,860	\$20,860
33430	OTHER GRANTS - OPIOID & OUTDOOR PLANNING GRANT	\$0	\$110,270	\$110,270
33450	STATE GRANT - PROJECT DIABETES	\$0	\$150,000	\$150,000
33470	FIRE HMEP GRANT	\$52,800		\$52,800
33480	POLICE RECRUITMENT AND RETENTION GRANT	\$0	\$14,000	\$14,000
33490	T.H.S.O. GRANTS	\$12,500	\$18,800	\$31,300
33560	STATE STP PROJECT REVENUE	\$18,850	\$55,000	\$73,850
33720	PEP & JHFB GRANTS	\$90,370		\$90,370
	TOTAL GRANT REVENUE	\$174,520	\$421,480	\$596,000

GENERAL FUND - REVENUES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
CHARGES FOR SERVICES				
GENERAL				
34121	CLERK'S FEES - BUSINESS TAX	\$2,500		\$2,500
34190	PLANNING COMMISSION FILING FEE	\$400		\$400
34191	HISTORIC ZONING FILING FEE	\$100		\$100
34210	SPECIAL POLICE SERVICE-CNU	\$340,000	\$50,090	\$390,090
34310	HWYS & STREETS CHARGES FOR SERV.	\$125,980		\$125,980
	TOTAL GENERAL SERVICES	\$468,980	\$50,090	\$519,070
COMMUNITY CENTER				
34711	SEASON PASSES	\$38,000	(\$3,000)	\$35,000
34712	ENTRY FEES	\$50,000	(\$2,000)	\$48,000
34714	MEETING ROOM RENTAL	\$30,000	\$4,000	\$34,000
34716	SILVER SNEAKERS/ASH	\$7,000	\$2,400	\$9,400
34717	PROGRAM INCOME	\$12,000	\$2,000	\$14,000
	TOTAL COMMUNITY CENTER	\$137,000	\$3,400	\$140,400
OUTDOOR SWIMMING POOL				
34721	SEASON PASSES	\$3,500	(\$1,000)	\$2,500
34722	ADMITTANCE FEES	\$30,000		\$30,000
34723	SWIMMING LESSONS	\$5,000	(\$2,500)	\$2,500
34724	RENTAL CHARGES	\$6,000	\$2,000	\$8,000
34725	POOL CONCESSIONS	\$5,000	\$1,000	\$6,000
	TOTAL OUTDOOR SWIMMING POOL	\$49,500	(\$500)	\$49,000
GENERAL RECREATION				
34740	BASKETBALL GATE CHARGES	\$1,000	\$320	\$1,320
34741	TEE BALL CHARGES	\$800		\$800
34743	BASKETBALL YOUTH ENTRY FEES	\$1,200	(\$700)	\$500
34747	SOFTBALL FEES	\$0		\$0
34748	SALE OF BASKETBALL SHIRTS	\$500	(\$290)	\$210
34749	SALE OF T-BALL SHIRTS	\$450		\$450
34750	FESTIVAL PERMITS	\$2,000	\$230	\$2,230
34790	OTHER RECREATION CHARGES	\$0		\$0
	TOTAL GENERAL RECREATION	\$5,950	(\$440)	\$5,510

GENERAL FUND - REVENUES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	ADENDMENTS	FY 2025-26 BUDGET TOTAL
	FINES, FORFEITS, & PENALTIES			
35100	CITY LITIGATION TAX	\$13,000	\$1,500	\$14,500
35110	CITY COURT FINES AND COSTS	\$130,000	\$46,000	\$176,000
35140	DRUG FINES	\$17,000	(\$5,000)	\$12,000
35160	FINES FROM COUNTY COURT	\$25,000		\$25,000
35300	CITY FINES PENALTIES	\$3,000	\$2,000	\$5,000
	TOTAL FINES, FORFEITS, & PENALTIES	\$188,000	\$44,500	\$232,500
	OTHER REVENUE			
36100	INTEREST EARNINGS	\$550,000		\$550,000
36211	HOSPITAL LEASE PAYMENTS	\$850,000		\$850,000
36212	RENT FROM WATER/SEWER	\$60,000		\$60,000
36215	MOB LEASE PAYMENT	\$2,000		\$2,000
36330	SALE OF EQUIPMENT	\$2,750	\$11,540	\$14,290
36350	INSURANCE RECOVERIES	\$4,600	\$3,000	\$7,600
36700	CONTRIBUTION AND DONATIONS - PRIVATE	\$151,490		\$151,490
36710	CONTRIBUTION AND DONATIONS - MOSSY CREEK FESTIVAL	\$500		\$500
36720	CONTRIBUTION AND DONATIONS - ORGANIZATIONS	\$0		\$0
36721	CONTRIBUTION FROM COUNTY-FIRE DEPARTMENT	\$96,880		\$96,880
36900	OTHER FINANCING SOURCES	\$17,440	\$7,000	\$24,440
36910	PREMIUM ON BOND SALE	\$0	\$141,250	\$141,250
36920	SALE OF BONDS PROCEEDS	\$5,300,000		\$5,300,000
	TOTAL OTHER REVENUE	\$7,035,660	\$162,790	\$7,198,450
	TOTAL GENERAL FUND REVENUES	\$19,727,980	\$661,820	\$20,389,800
27100	UNASSIGNED FUND BALANCE-DECREASE	\$508,020	\$2,519,140	\$3,027,060
	TOTAL REVENUES AND FUND BALANCE	\$20,236,000	\$3,180,960	\$23,416,860
	GRAND TOTAL-EXPENDITURES	\$20,236,000	\$3,180,960	\$23,416,860
	UNASSIGNED FUND BALANCE INCREASE			

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2025-26		FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
41111	CITY COUNCIL			
111	SALARIES	\$20,400		\$20,400
141	OASI	\$4,800		\$4,800
143	RETIREMENT - CURRENT	\$2,000		\$2,000
148	EMPLOYEE EDUCATION AND TRAINING	\$500		\$500
211	POSTAGE, BOX RENT, ETC.	\$50		\$50
224	DUPLICATION	\$900		\$900
235	MEMBERSHIPS, REGISTRATION	\$500		\$500
236	PUBLIC RELATION	\$8,000		\$8,000
237	ADVERTISING	\$1,000		\$1,000
239	DUES- TML	\$12,150		\$12,150
239	DUES-ETDD	\$0		\$0
239	DUES-CHAMBER	\$0		\$0
245	TELEPHONE AND TELEGRAPH	\$1,400		\$1,400
252	LEGAL SERVICES	\$0		\$0
255	DATA PROCESSING SERVICES	\$0		\$0
258	WEB SITE SERVICES	\$1,600		\$1,600
259	PROFESSIONAL SERVICES-CODE UPDATE/APPRaisal	\$2,500		\$2,500
259	OTHER PROFESSIONAL SERVICES (FIREWORKS/125th Anniversary Celebration)	\$30,000	(\$30,000)	\$0
283	OUT-OF-TOWN EXPENSE	\$1,500		\$1,500
285	STAFF LOCAL TRAVEL	\$30,000		\$30,000
287	MEALS AND ENTERTAINMENT	\$30,000		\$30,000
310	OFFICE SUPPLIES AND MATERIALS	\$100		\$100
311	OFFICE STATIONARY AND FORMS	\$100		\$100
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER	\$0		\$0
323	FOOD	\$500		\$500
326	CLOTHING	\$1,000		\$1,000
790	CONTRIBUTION TO JEFFERSON ALLIANCE	\$50,000		\$50,000
790	CONTRIBUTION TO MOSSY CREEK FOUNDATION	\$5,000		\$5,000
790	HERITAGE CENTER AT MOSSY CREEK	\$8,000		\$8,000
790	CONTRIBUTION TO CHRISTMAS IN JEFF. CO./CHAMBER EVENT	\$1,000		\$1,000
949	OTHER MACHINERY AND EQUIPMENT	\$0		\$0
	TOTAL CITY COUNCIL	\$213,000	(\$30,000)	\$183,000

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2025-26		FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
41210	CITY COURT			
252	LEGAL SERVICES	\$20,000		\$20,000
290	CONTRACTUAL SERVICES-SPANISH INTERPRETER	\$200		\$200
	TOTAL CITY COURT	\$20,200	\$0	\$20,200

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2025-26		FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
41320	CITY MANAGER			
111	SALARIES - PERM. EMPLOYEES REG.	\$117,000	\$3,350	\$120,350
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI	\$8,860		\$8,860
143	RETIREMENT	\$12,360		\$12,360
146	WORKMEN'S COMPENSATION	\$500		\$500
147	UNEMPLOYMENT INSURANCE	\$50		\$50
148	EMPLOYEY EDUCATIONAND TRAINING	\$5,500		\$5,500
211	POSTAGE, BOX RENT, ETC.	\$100		\$100
224	DUPLICATION	\$500		\$500
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$100		\$100
235	MEMBERSHIPS, REGISTRATION	\$4,000		\$4,000
236	PUBLIC RELATIONS	\$0		\$0
239	OTHER PUBLICITY, SUBSCR. DUES	\$6,500		\$6,500
245	TELEPHONE AND TELEGRAPH	\$2,500		\$2,500
259	OTHER PROFESSIONAL SERVICES	\$0	\$1,500	\$1,500
263	REPAIR, MAINTENANCE OFFICE EQUIP.	\$0		\$0
283	OUT-OF-TOWN EXPENSE	\$10,000		\$10,000
285	STAFF LOCAL TRAVEL	\$8,400		\$8,400
287	MEALS AND ENTERTAINMENT	\$0		\$0
310	OFFICE SUPPLIES AND MATERIALS	\$1,000		\$1,000
311	OFFICE STATIONERY AND FORMS	\$200		\$200
312	SMALL EQUIPMENT ITEMS	\$1,000		\$1,000
323	FOOD	\$500		\$500
326	CLOTHING - CITY LOGO SHIRTS	\$1,000		\$1,000
329	OTHER OPERATING SUPPLIES	\$1,000		\$1,000
	TOTAL CITY MANAGER	\$181,070	\$4,850	\$185,920

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2025-26		FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
41430	GENERAL ELECTIONS			
237	ADVERTISING	\$0		\$0
311	OFFICE STATIONERY AND FORMS	\$0		\$0
	TOTAL GENERAL ELECTIONS	\$0	\$0	\$0

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2025-26		FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
41510	CITY RECORDER			
111	SALARIES - PERM. EMPLOYEES REG.	\$258,150	\$7,890	\$266,040
129	OTHER WAGES (LONGEVITY-KIM CARMICHAEL)	\$0		\$0
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI	\$19,750		\$19,750
143	RETIREMENT	\$27,550		\$27,550
146	WORKMEN'S COMPENSATION	\$600		\$600
147	UNEMPLOYMENT INSURANCE	\$130		\$130
148	EMPLOYEE EDUCATION AND TRAINING	\$4,500		\$4,500
211	POSTAGE, BOX RENT, ETC.	\$4,000		\$4,000
224	DUPLICATION	\$2,000	\$1,500	\$3,500
227	MAP PRINTING	\$0		\$0
231	PUBLICATION OF NOTICES	\$2,500		\$2,500
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$100		\$100
235	MEMBERSHIPS, REGISTRATION	\$1,000		\$1,000
239	DOCUMENT SHREDDING FEE	\$0		\$0
245	TELEPHONE AND TELEGRAPH	\$1,850	\$500	\$2,350
251	MEDICAL, DENTAL, VITAL STATS	\$100		\$100
255	DATA PROCESSING SERVICES	\$28,500		\$28,500
259	OTHER PROFESSIONAL SERVICES	\$500		\$500
263	REPAIR, MAINTENANCE FURNITURE ETC.	\$500		\$500
283	OUT-OF-TOWN EXPENSE	\$1,000		\$1,000
285	STAFF LOCAL TRAVEL	\$300		\$300
293	RECORDING DOCUMENTS	\$100		\$100
310	OFFICE SUPPLIES	\$5,000		\$5,000
311	OFFICE STATIONERY AND FORMS	\$2,500		\$2,500
312	SMALL EQUIPMENT ITEMS	\$1,000		\$1,000
326	CITY LOGO SHIRTS	\$2,000		\$2,000
329	OTHER OPERATING SUPPLIES	\$0		\$0
555	BANK SERVICE CHARGES-WIRES	\$250		\$250
556	BANK SERVICE CHARGES-DIRECT DEPOSIT	\$1,200	\$1,000	\$2,200
745	PROPERTY TAX RELIEF MATCH	\$25,000		\$25,000
948	COMPUTER EQUIPMENT	\$4,000		\$4,000
949	OTHER MACHINERY AND EQUIPMENT	\$800		\$800
	TOTAL CITY RECORDER	\$394,880	\$10,890	\$405,770

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
41520	CITY ATTORNEY			
252	LEGAL SERVICES	\$20,000		\$20,000
	TOTAL CITY ATTORNEY	\$20,000	\$0	\$20,000

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENT	FY 2025-26 BUDGET TOTAL
41530	ACCOUNTING AND AUDITING			
253	ACCOUNTING AND AUDITING SERVICES	\$31,000		\$31,000
253	ACCOUNTING AND AUDITING SERVICES - JCIDB	\$7,500		\$7,500
253	OTHER ACCOUNTING SERVICES-CAPITAL OUTLAY	\$6,000		\$6,000
253	STATE AUDIT CONVERSION COSTS	\$2,500		\$2,500
253	OPEB EVALUATION	\$0		\$0
	TOTAL ACCOUNTING AND AUDITING	\$47,000	\$0	\$47,000
41550	TAX ADMINISTRATION			
259	OTHER PROFESSIONAL SERVICES	\$5,000		\$5,000
	TOTAL TAX ADMINISTRATION	\$5,000	\$0	\$5,000
41640	DATA PROCESSING			
111	SALARIES - PERM. EMPLOYEES REG.	\$68,960	\$2,090	\$71,050
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYER'S SHARE)	\$5,280		\$5,280
143	RETIREMENT-CURRENT	\$7,360		\$7,360
146	WORKMEN'S COMPENSATION	\$180		\$180
147	UNEMPLOYMENT INSURANCE	\$20		\$20
148	EMPLOYEE EDUCATION AND TRAINING	\$0		\$0
211	POSTAGE, BOX RENT, ETC	\$100		\$100
224	DUPLICATION	\$200		\$200
231	PUBLICATION OF FORMAL AND LEGAL NOTICES	\$0		\$0
233	SUBSCRIPTIONS TO NEWSPAPERS AND PERIODICALS	\$0		\$0
235	MEMBERSHIPS, REGISTRATION FEE, AND TUITION	\$200	\$1,120	\$1,320
245	TELEPHONE	\$500		\$500
251	MEDICAL, DENTAL, VETERINARY, AND VITAL STATISTICS	\$0		\$0
255	DATA PROCESSING	\$39,670	\$5,000	\$44,670
259	OTHER PROFESSIONAL SERVICES	\$400		\$400
263	REPAIR AND MAINTENANCE FURNITURE, OFFICE	\$0		\$0
283	OUT-OF-TOWN EXPENSE	\$1,350		\$1,350
285	STAFF LOCAL TRAVEL	\$350		\$350
310	OFFICE SUPPLIES AND MATERIALS	\$1,000		\$1,000
311	OFFICE STATIONERY AND FORMS	\$100		\$100
312	SMALL ITEMS OF EQUIPMENT	\$600		\$600
326	CLOTHING AND UNIFORMS	\$250		\$250
329	OTHER OPERATING SUPPLIES	\$100		\$100
341	CONSUMABLE TOOLS	\$250		\$250
948	COMPUTER EQUIPMENT	\$3,000	\$840	\$3,840
	TOTAL DATA PROCESSING	\$129,870	\$9,050	\$138,920

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2025-26		FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
41650	PERSONNEL ADMINISTRATION			
111	SALARIES	\$0		\$0
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI	\$0		\$0
143	RETIREMENT	\$0		\$0
146	WORKERS COMPENATION	\$0		\$0
147	UNEMPLOYMENT	\$0		\$0
148	EMPLOYEE EDUCATION AND TRAINING	\$0		\$0
211	POSTAGE, BOX RENT, ETC.	\$0		\$0
224	DUPLICATION	\$0		\$0
235	MEMBERSHIPS, REGISTRATION	\$1,250		\$1,250
236	PUBLIC RELATION	\$12,000		\$12,000
237	ADVERTISING	\$300		\$300
245	TELEPHONE AND TELEGRAPH	\$0		\$0
259	OTHER PROFESSIONAL SERVICES	\$0		\$0
259	OTHER PROFESSIONAL SERVICES (SALARY COMPENSATION STUDY)	\$0		\$0
263	REPAIR AND MAINTENANCE-OFFICE EQUIPMENT	\$0		\$0
283	OUT-OF-TOWN EXPENSE	\$0		\$0
285	STAFF LOCAL TRAVEL	\$0		\$0
310	OFFICE SUPPLIES AND MATERIALS	\$0		\$0
311	OFFICE STATIONERY AND FORMS	\$0		\$0
312	SMALL ITEMS OF EQUIPMENT	\$0		\$0
	TOTAL PERSONNEL ADMINISTRATION	\$13,550	\$0	\$13,550

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2025-26		FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
41710	BUILDING INSPECTOR/CODES ENFORCEMENT			
111	SALARIES-PERM. EMPLOYEES REG.	\$119,500	\$3,190	\$122,690
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI	\$9,140		\$9,140
143	RETIREMENT	\$12,750		\$12,750
146	WORKMEN'S COMPENSATION	\$3,220		\$3,220
147	UNEMPLOYMENT INSURANCE	\$60		\$60
148	EMPLOYEE EDUCATION AND TRAINING	\$5,000		\$5,000
211	POSTAGE, BOX RENT, ETC.	\$1,000		\$1,000
213	AUTOMOBILE LICENSES AND TITLES	\$0		\$0
224	DUPLICATION	\$750		\$750
235	MEMBERSHIPS, REGISTRATION	\$490		\$490
237	ADVERTISING	\$600	\$750	\$1,350
239	OTHER PUBLICITY, SUBSCRIPTIONS, AND DUES	\$5,000		\$5,000
245	TELEPHONE AND TELEGRAPH	\$2,500		\$2,500
255	DATA PROCESSING SERVICES	\$0	\$250	\$250
257	PLANNING SERVICES-ETDD	\$11,950		\$11,950
259	OTHER PROFESSIONAL SERVICES-AEC	\$6,000		\$6,000
262	REPAIR, MAINT. OTHER MACHINERY	\$250		\$250
263	REPAIR AND MAINTENANCE FURNITURE	\$0		\$0
283	OUT-OF-TOWN EXPENSE	\$400		\$400
287	MEALS AND ENTERTAINMENT	\$600		\$600
310	OFFICE SUPPLIES AND MATERIALS	\$1,500		\$1,500
311	OFFICE STATIONERY AND FORMS	\$300		\$300
312	SMALL ITEMS OF EQUIPMENT	\$300		\$300
326	CITY LOGO SHIRTS	\$500		\$500
329	OTHER OPERATING SUPPLIES	\$250		\$250
331	GAS, OIL, DIESEL, GREASE	\$1,000	\$500	\$1,500
332	MOTOR VEHICLE PARTS	\$500		\$500
334	TIRES	\$0		\$0
342	SIGN PARTS AND SUPPLIES	\$200		\$200
944	TRANSPORTATION EQUIPMENT	\$0		\$0
948	COMPUTER EQUIPMENT	\$0		\$0
	TOTAL BUILDING INSPECTOR/CODES ENFORCEMENT	\$183,760	\$4,690	\$188,450

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2025-26		FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
41800	BUILDING MAINTENANCE PERSONNEL			
111	SALARIES- PERM. EMPLOYEES REG.	\$164,700	\$5,140	\$169,840
112	SALARIES- PERM. EMPLOYEES OT	\$1,000		\$1,000
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI	\$12,600		\$12,600
143	RETIREMENT	\$17,570		\$17,570
146	WORKMEN'S COMPENSATION	\$5,800		\$5,800
147	UNEMPLOYMENT INSURANCE	\$120		\$120
213	AUTOMOBILE LICENSES AND TITLES	\$0		\$0
239	OTHER PUBLICITY, SUBSCRIPTIONS	\$0	\$2,000	\$2,000
245	TELEPHONE	\$0	\$100	\$100
251	MEDICAL, DENTAL, VITAL STATS	\$100		\$100
261	REPAIR, MAINT. MOTOR VEHICLES	\$200		\$200
262	REPAIR & MAINTENANCE MACHINERY	\$0		\$0
266	REPAIR & MAINTENANCE BUILDINGS	\$0		\$0
310	OFFICE SUPPLIES AND MATERIALS	\$100		\$100
312	SMALL ITEMS OF EQUIPMENT	\$1,500		\$1,500
326	CLOTHING AND UNIFORMS	\$3,400		\$3,400
329	OTHER OPERATING SUPPLIES	\$500		\$500
331	GAS, OIL, DIESEL, GREASE	\$8,000		\$8,000
332	MOTOR VEHICLE PARTS	\$700	\$1,200	\$1,900
333	MACHINERY AND EQUIPMENT PARTS	\$200		\$200
334	TIRES, TUBES AND ETC.	\$1,000		\$1,000
341	CONSUMABLE TOOLS	\$1,000		\$1,000
425	SMALL HARDWARE, WIRE/NAIls ETC.	\$0		\$0
948	COMPUTER EQUIPMENT	\$0		\$0
	TOTAL BUILDING MAINT. PERSONNEL	\$218,490	\$8,440	\$226,830

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2025-26		FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
41810	CITY HALL BUILDINGS			
241	ELECTRIC	\$60,000		\$60,000
242	WATER	\$350		\$350
243	SEWER	\$500		\$500
259	CLEANING SERVICE-CITY CENTER & CINTAS DOOR MAT SERVICE	\$16,440		\$16,440
260	REPAIR AND MAINT. SERVICE	\$1,000		\$1,000
262	REPAIR AND MAINT. OTHER MACHINERY	\$2,000		\$2,000
266	REPAIR AND MAINT. BUILDINGS	\$10,000		\$10,000
312	SMALL ITEMS OF EQUIPMENT	\$300		\$300
321	AGRICULTURE AND HORTICULTURE SUPPLIES	\$500		\$500
323	FOOD	\$700		\$700
324	JANITORIAL SUPPLIES	\$15,560		\$15,560
551	TRUSTEE FEES	\$1,000		\$1,000
611	PRINCIPAL-GENERAL OBLIGATION BONDS (2017)	\$385,000		\$385,000
631	INTEREST-GENERAL OBLIGATION BONDS (2017)	\$115,280		\$115,280
949	OTHER EQUIPMENT	\$20,000	\$1,000	\$21,000
	TOTAL CITY HALL BUILDINGS	\$628,630	\$1,000	\$629,630

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
41860	PUBLIC WORKS BUILDINGS			
241	ELECTRIC	\$9,000	\$2,000	\$11,000
242	WATER	\$600		\$600
244	GAS	\$6,500	\$700	\$7,200
259	OTHER PROFESSIONAL SERVICES	\$1,880		\$1,880
262	REPAIR AND MAINT. OTHER MACHINERY	\$0		\$0
266	REPAIR AND MAINT. BUILDINGS	\$7,000		\$7,000
312	SMALL ITEMS OF EQUIPMENT	\$300		\$300
324	JANITORIAL SUPPLIES	\$5,120		\$5,120
329	OTHER OPERATING SUPPLIES	\$800		\$800
333	MACHINERY AND EQUIPMENT PARTS	\$0		\$0
335	PAINTING OR PLUMBING SUPPLIES	\$500		\$500
929	BUILDING IMPROVEMENTS (NEW SALT BUILDING)	\$0		\$0
949	OTHER MACINERY AND EQUIPMENT	\$0	\$2,100	\$2,100
	TOTAL PUBLIC WORKS BUILDINGS	\$31,700	\$4,800	\$36,500

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2025-26		FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
41900	INDUSTRIAL DEVELOPMENT BOARD			
329	OTHER OPERATING SUPPLIES	\$0		\$0
790	CONTRIBUTION TO IDB-YEARLY ISSUANCE FEE	\$0		\$0
	TOTAL INDUSTRIAL DEVELOPMENT BOARD	\$0	\$0	\$0
41912	BEAUTIFICATION PROJECT			
321	AGRICULTURE AND HORTICULTURE SUPPLIES	\$3,500		\$3,500
342	SIGN PARTS AND SUPPLIES	\$1,500		\$1,500
	TOTAL BEAUTIFICATION PROJECT	\$5,000	\$0	\$5,000
41926	FIRE STATION 2 PROJECT			
254	ARCHITECTURAL, ENGINEERING, AND LANDSCAPING	\$36,750	\$142,150	\$178,900
259	OTHER PROFESSIONAL SERVICES	\$22,000		\$22,000
612	BOND SALE EXPENSE	\$0	\$120,820	\$120,820
920	BUILDINGS	\$5,186,910		\$5,186,910
	TOTAL FIRE STATION 2 PROJECT	\$5,245,660	\$262,970	\$5,508,630
41927	SIDEWALK IMPROVEMENT PROJECT (PROJECT DIABETES)			
259	OTHER PROFESSIONAL SERVICES	\$0	\$150,000	\$150,000
	TOTAL SIDEWALK IMPROVEMENT PROJECT	\$0	\$150,000	\$150,000

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2025-26		FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
42100	POLICE			
111	SALARIES - PERM. EMPLOYEES	\$1,876,280	\$62,400	\$1,938,680
112	SALARIES - PERM. EMPLOYEES OT	\$156,000		\$156,000
114	SALARIES - TEMP. EMPLOYEES REG. (3 PART TIME)	\$18,650		\$18,650
129	OTHER WAGES	\$0		\$0
131	TERMINAL PAY & SICK LEAVE	\$40,000		\$40,000
141	OASI (EMPLOYEE SHARE)	\$144,960		\$144,960
143	RETIREMENT - INCLUDES ADDITIONAL 3.5%	\$240,710		\$240,710
146	WORKMEN'S COMPENSATION	\$85,000		\$85,000
147	UNEMPLOYMENT INSURANCE	\$870		\$870
148	EMPLOYEE EDUCATION AND TRAINING	\$10,000		\$10,000
211	POSTAGE, BOX RENT, ETC.	\$1,100		\$1,100
213	AUTOMOBILE LICENSES AND TITLES	\$300		\$300
216	RADIO FEES	\$0		\$0
217	VEHICLE TOW-IN SERVICES	\$500		\$500
224	DUPLICATION	\$1,700		\$1,700
235	MEMBERSHIPS, REGISTRATION	\$15,000		\$15,000
236	PUBLIC RELATIONS	\$1,000		\$1,000
237	ADVERTISING	\$100		\$100
239	OTHER PUBLICITY, SUBSCR. DUES	\$1,500		\$1,500
241	ELECTRIC	\$350		\$350
245	TELEPHONE AND TELEGRAPH	\$27,000		\$27,000
251	MEDICAL, DENTAL, VETERINARY	\$3,000		\$3,000
255	DATA PROCESSING SERVICES	\$45,500		\$45,500
259	PROFESSIONAL SERVICES	\$500		\$500
261	REPAIR & MAINT. MOTOR VEHICLES	\$15,000		\$15,000
262	REPAIR & MAINT. OTHER MACHINERY	\$2,500		\$2,500
283	OUT-OF-TOWN EXPENSE	\$6,900	\$2,500	\$9,400
290	OTHER CONTRACTUAL SERVICES	\$0		\$0
310	OFFICE SUPPLIES AND MATERIALS	\$1,000		\$1,000
311	OFFICE STATIONERY AND FORMS	\$1,000		\$1,000
312	SMALL ITEMS OF EQUIPMENT	\$9,900		\$9,900
	(THSO GRANT-PRINTERS & VEHICLE MOUNTS - \$9,850)			
	(3 CYBERPOWER BATTERY BACKUPS - \$900)			
	(WALMART GRANT - CELL PHONE PROTECTIVE CASES - \$1000)			
323	FOOD	\$3,500		\$3,500
326	CLOTHING AND UNIFORMS	\$29,750		\$29,750
327	FIRE ARM SUPPLIES	\$16,000	\$11,540	\$27,540
328	EDUCATIONAL SUPPLIES	\$500		\$500
329	OTHER OPERATING SUPPLIES	\$1,000		\$1,000
331	GAS, OIL, DIESEL, GREASE	\$80,000	\$15,000	\$95,000
332	MOTOR VEHICLE PARTS	\$15,000	\$5,000	\$20,000
333	MACHINERY AND EQUIPMENT PARTS	\$2,000		\$2,000
334	TIRES, TUBES, ETC.	\$15,000		\$15,000
341	CONSUMABLE TOOLS	\$0		\$0
431	LUMBER	\$500		\$500
621	PRINCIPAL-VEHICLE LEASE PYMT.	\$58,000		\$58,000
633	INTEREST-VEHICLE LEASE PYMT.	\$3,260		\$3,260
944	VEHICLE EQUIPMENT	\$140,000	\$13,000	\$153,000
948	COMPUTERS/SOFTWARE	\$12,700		\$12,700
949	OTHER EQUIPMENT	\$0	\$16,100	\$16,100
	TOTAL POLICE	\$3,083,530	\$125,540	\$3,209,070

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
42123	POLICE SERVICES-CARSON NEWMAN UNIVERSITY			
111	SALARIES - PERM. EMPLOYEES	\$234,190	\$7,510	\$241,700
112	SALARIES - PERM. EMPLOYEES OT	\$21,600		\$21,600
131	TERMINAL PAY SICK LEAVE	\$2,490		\$2,490
141	OASI (EMPLOYEE SHARE)	\$19,000		\$19,000
142	HEALTH/DENTAL/LIFE INSURANCE	\$61,000		\$61,000
143	RETIREMENT - INCLUDES ADDITIONAL 3.5%	\$27,190		\$27,190
146	WORKMEN'S COMPENSATION	\$11,500		\$11,500
147	UNEMPLOYMENT INSURANCE	\$120		\$120
148	EMPLOYEE EDUCATION & TRAINING	\$4,000		\$4,000
283	OUT OF TOWN EXPENSE	\$2,000		\$2,000
326	CLOTHING AND UNIFORMS	\$5,500		\$5,500
327	FIRE ARM SUPPLIES	\$500		\$500
329	OTHER OPERATING SUPPLIES	\$1,000		\$1,000
	TOTAL POLICE SERVICES-CARSON NEWMAN UNIVERSITY	\$390,090	\$7,510	\$397,600

GENERAL FUND - EXPENDITURES FY 2025-26				
		FY 2025-26		FY 2025-26
ACCOUNT NAME		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
42124	RECORDS & IDENTIFICATION			
111	SALARIES - PERM. EMPLOYEES REG.	\$110,870	\$3,280	\$114,150
112	SALARIES - PERM. - OT	\$2,910		\$2,910
114	SALARIES - TEMP. EMPLOYEES REG.	\$23,150		\$23,150
131	SICK LEAVE	\$3,780		\$3,780
141	OASI (EMPLOYEE SHARE)	\$10,250		\$10,250
143	RETIREMENT - CURRENT	\$11,830		\$11,830
146	WORKMEN'S COMPENSATION	\$2,300		\$2,300
147	UNEMPLOYMENT INSURANCE	\$90		\$90
148	EMPLOYEE EDUCATION AND TRAINING	\$1,000		\$1,000
235	MEMBERSHIPS, REG. FEES, & TUITION	\$500		\$500
255	DATA PROCESSING SERVICES	\$25,000		\$25,000
262	REPAIR & MAINT. OTHER EQUIPMENT	\$500		\$500
263	REPAIR & MAINT. FURNITURE & OFFICE	\$0		\$0
283	OUT-OF-TOWN EXPENSE	\$500		\$500
310	OFFICE SUPPLIES AND MATERIALS	\$2,800		\$2,800
311	OFFICE STATIONERY AND FORMS	\$1,000		\$1,000
312	SMALL ITEMS EQUIPMENT	\$500		\$500
326	CLOTHING & UNIFORMS	\$800		\$800
329	OTHER OPERATING SUPPLIES	\$0		\$0
947	OFFICE MACHINERY AND EQUIPMENT	\$0		\$0
948	COMPUTER EQUIPMENT	\$0		\$0
949	OTHER MACHINERY AND EQUIPMENT	\$0		\$0
	TOTAL RECORDS & IDENTIFICATION	\$197,780	\$3,280	\$201,060

GENERAL FUND - EXPENDITURES FY 2025-26				
		FY 2025-26		FY 2025-26
Account	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
42156	POLICE STATION & BUILDINGS			
241	ELECTRIC	\$50,000		\$50,000
242	WATER	\$700		\$700
243	SEWER	\$800		\$800
244	GAS	\$3,000		\$3,000
259	CLEANING SERVICE	\$8,410		\$8,410
260	REPAIR & MAINT. SERVICE	\$2,500		\$2,500
262	REPAIR & MAINT. OTHER MACHINERY	\$3,000		\$3,000
266	REPAIRS TO BUILDING	\$17,000		\$17,000
312	SMALL ITEMS OF EQUIPMENT	\$1,000		\$1,000
324	JANITORIAL SUPPLIES	\$16,760		\$16,760
948	COMPUTER EQUIPMENT	\$20,000		\$20,000
	TOTAL POLICE STATION & BUILDINGS	\$123,170	\$0	\$123,170

GENERAL FUND - EXPENDITURES FY 2025-26		FY 2025-26		
Account	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
42200	FIRE PROTECTION & CONTROL			
111	SALARIES - PERM. EMPLOYEES	\$1,539,220	\$46,870	\$1,586,090
112	SALARIES - PERM. EMPLOYEES OT	\$80,000		\$80,000
114	SALARIES - TEMP. EMPLOYEES REG	\$87,360		\$87,360
131	TERMINAL PAY & SICK LEAVE	\$50,000		\$50,000
141	OASI (EMPLOYEE SHARE)	\$137,100		\$137,100
143	RETIREMENT (INCLUDES ADDITIONAL 3.5%)	\$197,140		\$197,140
146	WORKMEN'S COMPENSATION	\$39,000		\$39,000
147	UNEMPLOYMENT INSURANCE	\$930		\$930
148	EMPLOYEE EDUCATION AND TRAINING	\$43,500		\$43,500
162	RESERVE FIREMEN	\$50,000	\$7,500	\$57,500
211	POSTAGE, BOX RENT, ETC.	\$400		\$400
213	AUTOMOBILE LICENSES AND TITLES	\$50		\$50
216	RADIO FEES	\$4,300		\$4,300
223	PUBLICATIONS, REPORTS, ETC.	\$500		\$500
224	DUPLICATION	\$750		\$750
235	MEMBERSHIPS, REGISTRATION	\$4,000		\$4,000
236	PUBLIC RELATIONS	\$5,000		\$5,000
237	ADVERTISING	\$500		\$500
239	OTHER PUBLICITY, SUBSCR. DUES	\$0		\$0
245	TELEPHONE AND TELEGRAPH	\$9,000		\$9,000
251	MEDICAL, DENTAL, AND VITAL STATS	\$8,000		\$8,000
255	DATA PROCESSING SERVICES	\$5,500	\$4,600	\$10,100
259	OTHER PROFESSIONAL SERVICES	\$5,000		\$5,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$25,000		\$25,000
262	REPAIR & MAINT. OTHER MACHINERY	\$10,000	\$10,000	\$20,000
283	OUT-OF-TOWN EXPENSE	\$5,000	\$12,500	\$17,500
310	OFFICE SUPPLIES AND MATERIALS	\$2,500		\$2,500
311	OFFICE STATIONERY AND FORMS	\$100		\$100
312	SMALL EQUIPMENT ITEMS	\$21,530		\$21,530
322	CHEMICAL AND MEDICAL SUPPLIES	\$4,000		\$4,000
323	FOOD	\$1,200		\$1,200
326	CLOTHING & UNIFORMS	\$30,000	\$72,600	\$102,600
328	EDUCATIONAL SUPPLIES	\$3,500		\$3,500
329	OTHER OPERATING SUPPLIES	\$4,000		\$4,000
331	GAS, OIL, DIESEL, GREASE	\$30,000		\$30,000
332	MOTOR VEHICLE PARTS	\$8,000		\$8,000
333	MACHINERY & EQUIPMENT PARTS	\$2,000	\$5,500	\$7,500
334	TIRES, TUBES, ETC.	\$10,000		\$10,000
335	PAINTING AND PLUMBING SUPPLIES	\$500		\$500
339	OTHER SUPPLIES-HAZARDOUS	\$5,000		\$5,000
392	HYDRANTS	\$500		\$500
513	LIABILITY	\$0		\$0
519	OTHER INSURANCE - VOLUNTEERS	\$2,000		\$2,000
947	OFFICE MACHINERY AND EQUIPMENT	\$5,000		\$5,000
944	TRANSPORTATION EQUIPMENT	\$0	\$1,976,880	\$1,976,880
949	OTHER MACHINERY & EQUIPMENT	\$129,840	\$62,270	\$192,110
	TOTAL FIRE PROTECTION	\$2,566,920	\$2,198,720	\$4,765,640

GENERAL FUND - EXPENDITURES FY 2025-26		FY 2025-26		FY 2025-26
Account	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
42254	FIRE STATION & BUILDINGS			
241	ELECTRIC	\$48,000		\$48,000
242	WATER	\$1,500		\$1,500
243	SEWER	\$1,500		\$1,500
244	GAS	\$6,000	\$2,400	\$8,400
254	ARCHITECTURAL DESIGN	\$0		\$0
259	OTHER PROFESSIONAL SERVICES	\$2,410	\$1,600	\$4,010
260	REPAIR AND MAINT. SERVICES	\$5,000		\$5,000
262	REPAIR AND MAINT. OTHER MACHINERY	\$1,500		\$1,500
266	REPAIR AND MAINT. BUILDINGS	\$13,000	\$7,500	\$20,500
312	SMALL ITEMS OF EQUIPMENT	\$300		\$300
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$3,500		\$3,500
329	OTHER OPERATING SUPPLIES	\$500		\$500
335	PAINTING AND PLUMBING SUPPLIES	\$0		\$0
611	RETIREMENT OF BONDS	\$100,000		\$100,000
631	G.O. BONDS 2025-INTEREST PAYMENT	\$302,950		\$302,950
948	COMPUTER EQUIPMENT	\$0		\$0
949	OTHER MACHINERY & EQUIPMENT	\$20,000		\$20,000
	TOTAL FIRE STATION & BUILDINGS	\$506,160	\$11,500	\$517,660

GENERAL FUND - EXPENDITURES FY 2025-26		FY 2025-26		FY 2025-26
Account	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
43000	PUBLIC WORKS			
111	SALARIES - PERM. EMPLOYEES REG.	\$78,580	\$2,380	\$80,960
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYEE SHARE)	\$6,010		\$6,010
143	RETIREMENT - CURRENT	\$8,380		\$8,380
146	WORKMEN'S COMPENSATION	\$170		\$170
147	UNEMPLOYMENT INSURANCE	\$30		\$30
148	EMPLOYEE EDUCATION AND TRAINING	\$500		\$500
211	POSTAGE, BOX RENT, ETC.	\$200		\$200
224	DUPLICATION	\$500		\$500
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$100		\$100
235	MEMBERSHIPS, REGISTRATION	\$300		\$300
237	ADVERTISING	\$100		\$100
239	OTHER PUBLICITY, SUBSCR. DUES	\$6,800		\$6,800
245	TELEPHONE AND TELEGRAPH	\$1,500		\$1,500
251	MEDICAL, DENTAL, AND VITAL STATS	\$100		\$100
255	DATA PROCESSING SERVICES	\$400		\$400
259	OTHER PROFESSIONAL SERVICES	\$0		\$0
263	REPAIR, MAINT. OFFICE FURNITURE	\$200		\$200
283	OUT-OF-TOWN EXPENSE	\$500		\$500
285	STAFF LOCAL TRAVEL	\$0		\$0
310	OFFICE SUPPLIES AND MATERIALS	\$2,000		\$2,000
311	OFFICE STATIONERY AND FORMS	\$500		\$500
312	SMALL ITEMS OF EQUIPMENT	\$150	\$500	\$650
326	CLOTHING AND UNIFORMS	\$200		\$200
329	OTHER OPERATING SUPPLIES	\$100		\$100
947	OFFICE MACHINERY AND EQUIPMENT	\$4,000	\$400	\$4,400
948	COMPUTER EQUIPMENT	\$500		\$500
	TOTAL PUBLIC WORKS	\$111,820	\$3,280	\$115,100

GENERAL FUND - EXPENDITURES FY 2025-26		FY 2025-26		FY 2025-26
Account	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
43117	OLD AJ HWY PAVING PROJECT			
254	ARCHITECTURAL/ENGINEERING SERVICES	\$0	\$35,000	\$35,000
	TOTAL HWYS, STREETS, & ROADWAYS	\$0	\$35,000	\$35,000

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
43120	HWYS, STREETS, & ROADWAYS			
111	SALARIES - PERM. EMPLOYEES REG.	\$467,400	\$11,910	\$479,310
112	SALARIES - PERM. EMPLOYEES OT	\$48,000		\$48,000
129	OTHER WAGES	\$0	\$3,800	\$3,800
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYEE SHARE)	\$38,560		\$38,560
143	RETIREMENT - CURRENT	\$49,880		\$49,880
146	WORKMEN'S COMPENSATION	\$33,680		\$33,680
147	UNEMPLOYMENT INSURANCE	\$300		\$300
148	EMPLOYEE EDUCATION AND TRAINING	\$500		\$500
213	AUTOMOBILE LICENSE AND TITLES	\$100		\$100
217	VEHICLE TOW-IN SERVICES	\$0		\$0
237	ADVERTISING	\$100		\$100
241	ELECTRIC	\$1,200	\$600	\$1,800
245	TELEPHONE AND TELEGRAPH	\$3,000		\$3,000
251	MEDICAL, DENTAL, AND VITAL STATS	\$2,000		\$2,000
254	LANDSCAPE SERVICES-MOWING	\$0	\$37,000	\$37,000
255	DATA PROCESSING SERVICES	\$2,500		\$2,500
259	OTHER PROFESSIONAL SERVICES	\$10,000	\$7,900	\$17,900
261	REPAIR & MAINT. MOTOR VEHICLES	\$1,000		\$1,000
262	REPAIR & MAINT. OTHER MACHINERY	\$1,000		\$1,000
266	REPAIR & MAINT. BUILDINGS	\$750		\$750
268	REPAIRS TO SIDEWALKS & STREETS	\$5,000		\$5,000
283	OUT-OF-TOWN EXPENSE	\$500		\$500
310	OFFICE SUPPLIES AND MATERIALS	\$300		\$300
311	OFFICE STATIONERY AND FORMS	\$0		\$0
312	SMALL ITEMS OF EQUIPMENT	\$2,000		\$2,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$1,500		\$1,500
323	FOOD	\$100		\$100
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$1,000		\$1,000
326	CLOTHING AND UNIFORMS	\$16,000		\$16,000
329	OTHER OPERATING SUPPLIES	\$3,000	\$1,000	\$4,000
331	GAS, OIL, DIESEL, GREASE	\$40,000		\$40,000
332	MOTOR VEHICLE PARTS	\$8,000	\$1,000	\$9,000
333	MACHINERY & EQUIPMENT PARTS	\$20,000	\$15,000	\$35,000
334	TIRES, TUBES, ETC.	\$6,000	\$3,000	\$9,000
335	PAINTING AND PLUMBING SUPPLIES	\$500		\$500
341	CONSUMABLE TOOLS	\$1,500		\$1,500
342	SIGN PARTS & SUPPLIES	\$6,000	\$15,000	\$21,000
412	READY MIXED CONCRETE	\$12,000		\$12,000
414	CONCRETE BLOCKS	\$0		\$0
416	CEMENT & CONCRETE SUPPLIES	\$5,000		\$5,000
421	STRUCTURAL STEEL & IRON	\$400		\$400
422	METAL PIPE & FITTINGS	\$400		\$400
423	GUARD RAILS & POST	\$5,000		\$5,000
426	METAL CULVERTS	\$0		\$0
431	LUMBER	\$1,000		\$1,000
451	CRUSHED STONE	\$25,000	\$10,000	\$35,000
452	GRAVEL AND SAND	\$500		\$500
471	ASPHALT	\$25,000	\$15,000	\$40,000
533	MACHINERY & EQUIPMENT RENTAL	\$1,000		\$1,000
561	NPDES PERMIT FEES	\$0		\$0
621	PRINCIPAL- CAPITAL OUTLAY NOTE	\$22,700		\$22,700
633	INTEREST - CAPTIAL OUTLAY NOTE	\$6,080		\$6,080
931	ROADS, STREETS, AND PARKING LOTS	\$167,380		\$167,380
944	VEHICLES	\$0		\$0
949	OTHER EQUIPMENT	\$0		\$0
	TOTAL HWYS, STREETS, & ROADWAYS	\$1,042,830	\$121,210	\$1,164,040

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2025-26		FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
43170	CITY GARAGE			
111	SALARIES - PERM. EMPLOYEES REG.	\$168,500	\$4,590	\$173,090
112	SALARIES - PERM. EMPLOYEES OT	\$1,220		\$1,220
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYEE SHARE)	\$12,900		\$12,900
143	RETIREMENT - CURRENT	\$17,980		\$17,980
146	WORKMEN'S COMPENSATION	\$5,200		\$5,200
147	UNEMPLOYMENT INSURANCE	\$110		\$110
224	DUPLICATION	\$0		\$0
235	MEMBERSHIPS, REGISTRATION FEES, AND TUITION	\$800		\$800
239	OTHER PUBLICITY, SUBSCRIPTIONS, AND DUES	\$0		\$0
245	TELEPHONE AND TELEGRAPH	\$1,500		\$1,500
251	MEDICAL, DENTAL, AND VITAL STATS	\$200		\$200
261	REPAIR & MAINT. MOTOR VEHICLES	\$0		\$0
262	REPAIR & MAINT. OTHER MACHINERY-HOIST REPAIR	\$500		\$500
266	REPAIR & MAINT. BUILDINGS	\$0		\$0
310	OFFICE SUPPLIES AND MATERIALS	\$200		\$200
311	OFFICE STATIONERY AND FORMS	\$0		\$0
312	SMALL ITEMS OF EQUIPMENT	\$1,000		\$1,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$700		\$700
326	CLOTHING AND UNIFORMS	\$4,500		\$4,500
329	OTHER OPERATING SUPPLIES	\$1,000		\$1,000
331	GAS, OIL, DIESEL, GREASE	\$1,200		\$1,200
332	MOTOR VEHICLE PARTS	\$300		\$300
333	MACHINERY & EQUIPMENT PARTS	\$2,000		\$2,000
334	TIRES, TUBES, ETC.	\$500	\$1,000	\$1,500
341	CONSUMABLE TOOLS	\$1,500		\$1,500
533	MACHINERY & EQUIPMENT RENTAL	\$4,000		\$4,000
944	TRANSPORTATION EQUIPMENT	\$0		\$0
948	COMPUTER EQUIPMENT	\$1,100		\$1,100
949	OTHER MACHINERY & EQUIPMENT	\$6,800	\$2,920	\$9,720
	TOTAL CITY GARAGE	\$233,710	\$8,510	\$242,220

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
43200	SANITATION			
760	TRANSFERS TO OTHER FUNDS	\$247,760	\$80,160	\$327,920
	TOTAL SANITATION	\$247,760	\$80,160	\$327,920

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
44143	RABIES & ANIMAL CONTROL			
726	DONATION TO CARE OF JEFFERSON COUNTY	\$15,000		\$15,000
	TOTAL RABIES & ANIMAL CONTROL	\$15,000	\$0	\$15,000

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
44310	SENIOR CITIZENS BUILDING			
241	ELECTRIC	\$4,000		\$4,000
242	WATER	\$250		\$250
243	SEWER	\$400		\$400
244	GAS	\$1,800	\$1,000	\$2,800
266	REPAIR AND MAINT. BUILDINGS	\$6,470		\$6,470
931	ROAD, STREETS, PARKING LOTS	\$32,120	\$10	\$32,130
	TOTAL SENIOR CITIZENS BUILDING	\$45,040	\$1,010	\$46,050

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	FY 2025-26 AMENDMENTS	FY 2025-26 BUDGET TOTAL
44410	RECREATION ADMINISTRATION			
111	SALARIES - PERM. EMPLOYEES REG.	\$82,880	\$2,500	\$85,380
129	OTHER WAGES	\$0		\$0
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYEE SHARE)	\$6,340		\$6,340
143	RETIREMENT - CURRENT	\$8,840		\$8,840
146	WORKMEN'S COMPENSATION	\$220		\$220
147	UNEMPLOYMENT INSURANCE	\$30		\$30
211	POSTAGE, BOX RENT, ETC.	\$30		\$30
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$0		\$0
235	MEMBERSHIPS, REGISTRATION, TUITION	\$500		\$500
237	ADVERTISING	\$200		\$200
245	TELEPHONE AND TELEGRAPH	\$0		\$0
254	OTHER PROFESSIONAL SERVICES	\$0	\$65,000	\$65,000
262	REPAIR & MAINT. OTHER MACHINERY	\$0		\$0
283	OUT-OF-TOWN EXPENSE	\$600		\$600
285	STAFF LOCAL TRAVEL	\$0		\$0
310	OFFICE SUPPLIES AND MATERIALS	\$200		\$200
311	OFFICE STATIONERY AND FORMS	\$0		\$0
312	SMALL ITEMS OF EQUIPMENT	\$250		\$250
326	CLOTHING AND UNIFORMS	\$300		\$300
	TOTAL RECREATION ADMINISTRATION	\$100,390	\$67,500	\$167,890

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
44424	MOSSY CREEK REC. COMPLEX			
241	ELECTRIC	\$1,000		\$1,000
242	WATER	\$600		\$600
266	REPAIR & MAINT. BUILDINGS	\$1,000		\$1,000
267	REPAIR & MAINT. PLUMBING, HEATING	\$0		\$0
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$500		\$500
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$100		\$100
325	RECREATION SUPPLIES	\$0		\$0
335	PAINTING AND PLUMBING SUPPLIES	\$500		\$500
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$0		\$0
451	CRUSHED STONE	\$0		\$0
452	GRAVEL AND SAND	\$100		\$100
453	DIRT & TOPSOIL	\$2,000		\$2,000
533	RENTAL- PORTA-JOHN	\$2,000		\$2,000
929	OTHER BUILDING IMPROVEMENTS	\$0		\$0
	TOTAL MOSSY CREEK REC. COMPLEX	\$7,800	\$0	\$7,800

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2025-26		FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
44425	NELSON-MERRY GYM			
241	ELECTRIC	\$4,000		\$4,000
242	WATER	\$1,000		\$1,000
243	SEWER	\$1,200		\$1,200
244	GAS	\$6,000		\$6,000
245	TELEPHONE AND TELEGRAPH	\$1,200		\$1,200
262	REPAIR & MAINT. OTHER MACHINERY	\$0		\$0
266	REPAIR & MAINT. BUILDINGS	\$1,500		\$1,500
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$400		\$400
325	RECREATION SUPPLIES	\$0		\$0
329	OTHER OPERATING SUPPLIES	\$300		\$300
335	PAINTING AND PLUMBING SUPPLIES	\$250		\$250
533	MACHINERY & EQUIPMENT RENTAL	\$0		\$0
949	OTHER MACHINERY AND EQUIPMENT	\$0		\$0
	TOTAL NELSON-MERRY GYM	\$15,850	\$0	\$15,850

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26 BUDGET/ AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
44441	SWIMMING POOL NO.1			
112	SALARIES - PERMANENT EMPLOYEES - OVERTIME	\$0	\$790	\$790
114	SALARIES - TEMP. EMPLOYEES REG.	\$80,000	\$25,000	\$105,000
141	OASI (EMPLOYEE SHARE)	\$6,120		\$6,120
146	WORKMEN'S COMPENSATION	\$2,000		\$2,000
147	UNEMPLOYMENT INSURANCE	\$270		\$270
241	ELECTRIC	\$12,000		\$12,000
242	WATER	\$11,000		\$11,000
243	SEWER	\$0		\$0
245	TELEPHONE AND TELEGRAPH	\$1,500		\$1,500
262	REPAIR & MAINT. OTHER MACHINERY	\$1,300	\$5,000	\$6,300
266	REPAIR & MAINT. BUILDINGS	\$500		\$500
310	OFFICE SUPPLIES AND MATERIALS	\$200		\$200
312	SMALL ITEMS OF EQUIPMENT	\$1,500		\$1,500
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$15,000		\$15,000
323	FOOD	\$0	\$5,000	\$5,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$750		\$750
325	RECREATION SUPPLIES	\$1,400		\$1,400
329	OTHER OPERATING SUPPLIES	\$500		\$500
333	MACHINERY & EQUIPMENT PARTS	\$500		\$500
335	PAINTING AND PLUMBING SUPPLIES	\$500		\$500
533	MACHINERY & EQUIPMENT RENTAL	\$200		\$200
562	POOL HEALTH PERMIT	\$800		\$800
949	OTHER MACHINERY AND EQUIPMENT	\$6,000		\$6,000
	TOTAL SWIMMING POOL NO. 1	\$142,040	\$35,790	\$177,830

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
44460	RECREATION - COMMUNITY CENTER			
111	SALARIES - PERM. EMPLOYEES REG.	\$278,150	\$8,120	\$286,270
112	SALARIES - PERMANENT EMPLOYEES - OVERTIME	\$0	\$320	\$320
114	SALARIES - TEMPORARY EMPLOYEES	\$252,420		\$252,420
129	OTHER WAGES	\$0		\$0
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$40,590		\$40,590
143	RETIREMENT - CURRENT	\$29,680		\$29,680
146	WORKMEN'S COMPENSATION	\$11,450	\$2,020	\$13,470
147	UNEMPLOYMENT INSURANCE	\$600		\$600
211	POSTAGE, BOX RENT, ETC.	\$100		\$100
224	DUPLICATION	\$750		\$750
235	MEMBERSHIPS, REGISTRATION	\$1,000		\$1,000
236	PUBLIC RELATIONS	\$0		\$0
237	ADVERTISING	\$200	\$710	\$910
239	OTHER PUBLICITY, SUBSCR. DUES	\$0		\$0
241	ELECTRIC	\$65,000		\$65,000
242	WATER	\$2,500		\$2,500
243	SEWER	\$3,500		\$3,500
244	GAS	\$27,000		\$27,000
245	TELEPHONE AND TELEGRAPH	\$2,500		\$2,500
251	MEDICAL, DENTAL, AND VITAL STATS	\$120		\$120
255	DATA PROCESSING SERVICES	\$5,000		\$5,000
259	OTHER PROFESSIONAL SERVICES	\$800		\$800
260	REPAIR AND MAINTENANCE SERVICES	\$300		\$300
262	REPAIR & MAINT. OTHER MACHINERY	\$15,000		\$15,000
266	REPAIR & MAINT. BUILDINGS	\$10,000	\$11,000	\$21,000
283	OUT OF TOWN EXPENSE	\$100		\$100
290	OTHER CONTRACTUAL SERVICES-ALARM SYSTEM	\$0		\$0
310	OFFICE SUPPLIES AND MATERIALS	\$1,000		\$1,000
311	OFFICE STATIONERY AND FORMS	\$200		\$200
312	SMALL EQUIPMENT ITEMS	\$6,000		\$6,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$500		\$500
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$6,000		\$6,000
323	FOOD	\$300		\$300
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$12,000		\$12,000
325	RECREATION SUPPLIES	\$23,750		\$23,750
326	CLOTHING AND UNIFORMS	\$800		\$800
329	OTHER OPERATING SUPPLIES	\$1,000		\$1,000
333	MACHINERY AND EQUIPMENT PARTS	\$1,000		\$1,000
335	PAINTING AND PLUMBING SUPPLIES	\$500		\$500
341	CONSUMABLE TOOLS	\$300		\$300
533	MACHINERY & EQUIPMENT RENTAL	\$250		\$250
557	CREDIT CARD FEES	\$0	\$4,000	\$4,000
562	POOL HEALTH PERMIT	\$340		\$340
947	OFFICE EQUIPMENT	\$0	\$2,050	\$2,050
939	OTHER IMPROVEMENTS	\$0		\$0
948	COMPUTER EQUIPMENT	\$0		\$0
949	OTHER MACHINERY & EQUIPMENT	\$710,710		\$710,710
	TOTAL RECREATION - COMMUNITY CTR.	\$1,511,410	\$28,220	\$1,539,630

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2025-26		FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
44500	SPECTATOR RECREATION			
114	SALARIES TEMPORARY EMPLOYEES	\$7,800		\$7,800
129	OTHER WAGES	\$0		\$0
141	OASI (EMPLOYER'S SHARE)	\$640		\$640
147	UNEMPLOYMENT INSURANCE	\$0		\$0
325	RECREATION SUPPLIES	\$2,200		\$2,200
326	CLOTHING AND UNIFORMS	\$4,750		\$4,750
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$50		\$50
	TOTAL SPECTATOR RECREATION	\$15,440	\$0	\$15,440

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2025-26		FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
44720	PARK AREAS			
111	SALARIES - PERM. EMPLOYEES REG.	\$143,600	\$4,340	\$147,940
114	SALARIES - TEMP. EMPLOYEES REG.	\$4,000		\$4,000
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$10,990		\$10,990
143	RETIREMENT - CURRENT	\$15,320		\$15,320
146	WORKMEN'S COMPENSATION	\$4,000		\$4,000
147	UNEMPLOYMENT INSURANCE	\$110		\$110
213	AUTOMOBILE LICENSES AND TITLES	\$50		\$50
254	MOWING SERVICE	\$28,000		\$28,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$200		\$200
262	REPAIR & MAINT. OTHER MACHINERY	\$1,000		\$1,000
283	OUT-OF-TOWN EXPENSE	\$0		\$0
285	STAFF LOCAL TRAVEL	\$0		\$0
312	SMALL ITEMS OF EQUIPMENT	\$2,000		\$2,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$500		\$500
326	CLOTHING AND UNIFORMS	\$800		\$800
329	OTHER OPERATING SUPPLIES	\$200		\$200
331	GAS, OIL, DIESEL, GREASE	\$6,000		\$6,000
332	MOTOR VEHICLE PARTS	\$600	\$2,700	\$3,300
333	MACHINERY & EQUIPMENT PARTS	\$1,500		\$1,500
334	TIRES, TUBES, ETC.	\$2,000		\$2,000
335	PAINTING AND PLUMBING SUPPLIES	\$100		\$100
341	CONSUMABLE TOOLS	\$200		\$200
452	SAND & GRAVEL	\$0		\$0
533	MACHINERY & EQUIPMENT RENTAL	\$1,200		\$1,200
944	TRANSPORTATION EQUIPMENT	\$0		\$0
949	OTHER MACHINERY AND EQUIPMENT	\$0		\$0
	TOTAL PARK AREAS	\$222,370	\$7,040	\$229,410

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
44721	NELSON-MERRY PARK			
241	ELECTRIC	\$500		\$500
266	REPAIR & MAINT. BUILDINGS	\$1,000		\$1,000
267	REPAIR & MAINT. PLUMBING, HEATING	\$0		\$0
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$2,500		\$2,500
325	RECREATION SUPPLIES	\$0		\$0
335	PAINTING AND PLUMBING SUPPLIES	\$1,000		\$1,000
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$100		\$100
342	SIGN PARTS AND SUPPLIES	\$250		\$250
416	CEMENT AND CONCRETE SUPPLIES	\$0		\$0
452	GRAVEL AND SAND	\$400		\$400
453	DIRT AND TOPSOIL	\$2,000	\$2,000	\$4,000
949	OTHER MACHINERY AND EQUIPMENT	\$9,000		\$9,000
	TOTAL NELSON-MERRY PARK	\$16,750	\$2,000	\$18,750

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2025-26		FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
44722	CENTENNIAL PARK			
241	ELECTRIC	\$1,200		\$1,200
242	WATER	\$300		\$300
243	SEWER	\$400		\$400
255	DATA PROCESSING SERVICES	\$360		\$360
266	REPAIR & MAINT. - BUILDINGS	\$500		\$500
267	REPAIR & MAINT. - PLUMBING & HEAT	\$0		\$0
312	SMALL ITEMS OF EQUIPMENT	\$0		\$0
321	AGRICULTURE/HORTICULTURE SUPPLIES	\$2,000		\$2,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$100		\$100
412	READY MIXED CONCRETE	\$0		\$0
453	DIRT & TOPSOIL	\$2,000		\$2,000
533	RENTAL	\$0		\$0
929	OTHER IMPROVEMENTS (SHADE STRUCTURE)	\$0		\$0
949	OTHER MACHINERY AND EQUIPMENT (SUNSHADE FOR PICNIC AREA)	\$0		\$0
	TOTAL CENTENNIAL PARK	\$6,860	\$0	\$6,860

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2025-26		FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
44723	LITTLE LEAGUE FIELD			
241	ELECTRIC	\$3,000		\$3,000
242	WATER	\$400		\$400
243	SEWER	\$600		\$600
262	REPAIR AND MAINTENANCE OTHER MACHINERY AND EQUIPMENT	\$1,000		\$1,000
266	REPAIR & MAINT. BUILDINGS	\$300		\$300
267	REPAIR & MAINT. PLUMBING, HEATING	\$0		\$0
312	SMALL ITEMS OF EQUIPMENT	\$0		\$0
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$500		\$500
324	HOUSEHOLD AND JANITORIAL SUPPLIES	\$200		\$200
325	RECREATION SUPPLIES	\$0		\$0
329	OTHER OPERATING SUPPLIES	\$200		\$200
335	PAINTING AND PLUMBING SUPPLIES	\$300		\$300
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$0		\$0
342	SIGN PARTS AND SUPPLIES	\$0		\$0
452	GRAVEL AND SAND	\$500		\$500
453	DIRT & TOPSOIL	\$1,000		\$1,000
471	ASHPHALT AND ASPHALT FILLER	\$0		\$0
939	OTHER IMPROVEMENTS	\$0		\$0
949	OTHER EQUIPMENT	\$300,000		\$300,000
	TOTAL LITTLE LEAGUE FIELD	\$308,000	\$0	\$308,000

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2025-26		FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
44724	MOSSY CREEK STATION-FESTIVAL PARK			
237	ADVERTISING	\$500		\$500
241	ELECTRIC	\$1,500		\$1,500
242	WATER	\$450		\$450
243	SEWER	\$600		\$600
255	DATA PROCESSING SERVICES	\$360		\$360
266	REPAIR & MAINT. BUILDINGS	\$300		\$300
312	SMALL ITEMS OF EQUIPMENT	\$0		\$0
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$500		\$500
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$400		\$400
329	OTHER OPERATING SUPPLIES	\$100		\$100
340	FESTIVAL SUPPLIES	\$7,500		\$7,500
452	GRAVEL AND SAND	\$300		\$300
453	DIRT AND TOPSOIL	\$300		\$300
	TOTAL MOSSY CREEK STATION	\$12,810	\$0	\$12,810

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2025-26		FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
44800	LIBRARIES			
200	CONTRACTUAL SERVICES	\$64,270		\$64,270
241	ELECTRIC	\$30,000		\$30,000
242	WATER	\$500		\$500
243	SEWER	\$600		\$600
244	GAS	\$500		\$500
259	OTHER PROFESSIONAL SERVICES(CLEANING/MOWING)	\$10,350		\$10,350
260	REPAIR & MAINT. SERVICES	\$1,000		\$1,000
266	REPAIR & MAINT. BUILDINGS	\$10,000		\$10,000
312	SMALL ITEMS OF EQUIPMENT	\$0		\$0
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$14,560		\$14,560
329	OTHER OPERATING SUPPLIES	\$0		\$0
412	READY MIXED CONCRETE	\$0		\$0
511	BUILDING INSURANCE	\$6,200		\$6,200
512	INSURANCE ON VEHICLES & EQUIPMENT	\$20		\$20
551	TRUSTEE FEES	\$700		\$700
611	PRINCIPAL-GENERAL OBLIGATION REFUNDING BONDS (2021)	\$110,000		\$110,000
631	INTEREST-GENERAL OBLIGATION REFUNDING BONDS (2021)	\$27,680		\$27,680
948	COMPUTER EQUIPMENT	\$0		\$0
949	OTHER MACHINERY AND EQUIPMENT	\$26,500		\$26,500
	TOTAL LIBRARIES	\$302,880	\$0	\$302,880

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2025-26		FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
51520	INSURANCE - EMPLOYERS SHARE			
142	HEALTH, DENTAL, LIFE INSURANCE	\$1,463,000		\$1,463,000
149	OTHER EMPLOYER CONTRIBUTIONS	\$1,050		\$1,050
	TOTAL INSURANCE EXP. - GENERAL	\$1,464,050	\$0	\$1,464,050
51520	INSURANCE			
511	BUILDING INSURANCE	\$35,480		\$35,480
512	VEHICLES & EQUIPMENT INSURANCE	\$70,000	\$18,000	\$88,000
513	LIABILITY INSURANCE	\$71,500		\$71,500
515	PROFESSIONAL LIABILITY INSURANCE	\$27,250		\$27,250
521	SURETY BONDS FOR OFFICIALS	\$3,500		\$3,500
	TOTAL INSURANCE	\$207,730	\$18,000	\$225,730
	TOTAL GENERAL FUND EXPENDITURES	\$20,236,000	\$3,180,960	\$23,416,860

SANITATION FUND FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
120	REVENUES			
34000	CHARGES FOR SERVICES			
34430	GARBAGE/RECYCLING FEES	\$590,000	\$48,000	\$638,000
	TOTAL CHARGES FOR SERVICES	\$590,000	\$48,000	\$638,000
36000	OTHER REVENUES			
36330	SALE OF EQUIPMENT	\$0		\$0
36900	OTHER FINANCING SOURCES	\$0		\$0
36961	OPERATING TRANSFER FROM GEN. FUND	\$247,760	\$80,160	\$327,920
	TOTAL OTHER REVENUES	\$247,760	\$80,160	\$327,920
	TOTAL SANITATION REVENUES	\$837,760	\$128,160	\$965,920
27130	RESTRICTED FUND BALANCE DECREASE	\$0	\$0	\$0
	TOTAL REVENUES AND FUND BALANCE	\$837,760	\$128,160	\$965,920
	GRAND TOTAL EXPENDITURES	\$837,760	\$128,160	\$965,920

SANITATION FUND - EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
120	EXPENDITURES			
43200	SANITATION			
111	SALARIES - PERM. EMPLOYEES REG.	\$120,800	(\$34,740)	\$86,060
112	SALARIES - PERM. EMPLOYEES OT	\$0	\$1,600	\$1,600
129	OTHER WAGES	\$0	\$1,300	\$1,300
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$9,410		\$9,410
143	RETIREMENT - CURRENT	\$12,890		\$12,890
146	WORKMEN'S COMPENSATION	\$5,820		\$5,820
147	UNEMPLOYMENT INSURANCE	\$90		\$90
213	AUTOMOBILE LICENSES AND TITLES	\$0		\$0
217	VEHICLE TOW-IN SERVICES	\$0		\$0
237	ADVERTISING	\$100		\$100
245	TELEPHONE	\$400	\$200	\$600
251	MEDICAL, DENTAL, AND VITAL STATS	\$200		\$200
255	DATA PROCESSING SERVICES	\$2,000		\$2,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$2,000		\$2,000
295	LANDFILL SERVICES	\$18,000	\$15,000	\$33,000
298	COLLECTION FEES	\$590,000	\$140,000	\$730,000
311	OFFICE STATIONERY AND FORMS	\$0	\$200	\$200
312	SMALL ITEMS OF EQUIPMENT	\$0	\$100	\$100
326	CLOTHING & UNIFORMS	\$3,000		\$3,000
329	OTHER OPERATING SUPPLIES	\$50	\$500	\$550
331	GAS, OIL, DIESEL, GREASE	\$20,000		\$20,000
332	MOTOR VEHICLE PARTS	\$5,000	\$2,000	\$7,000
333	MACHINERY & EQUIPMENT PARTS	\$500		\$500
334	TIRES, TUBES, ETC.	\$3,000	\$2,000	\$5,000
341	CONSUMABLE TOOLS	\$0		\$0
	TOTAL SANITATION	\$793,260	\$128,160	\$921,420
51520	INSURANCE- EMPLOYERS SHARE			
142	HOSPITAL AND HEALTH INSURANCE	\$40,000		\$40,000
	TOTAL INSURANCE	\$40,000	\$0	\$40,000
51520	INSURANCE			
512	INSURANCE ON VEHICLES & EQUIPMENT	\$2,000		\$2,000
513	LIABILITY	\$2,500		\$2,500
	TOTAL INSURANCE	\$4,500	\$0	\$4,500
	TOTAL SANITATION EXPENDITURES	\$837,760	\$128,160	\$965,920

STREET AID FUND FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
121	REVENUES			
33000	INTERGOVERNMENTAL REVENUE			
33551	STATE GASOLINE & MOTOR FUEL TAX	\$301,820		\$301,820
33558	TRANSPORTATION MODERNIXATION TAX	\$0		\$0
	TOTAL INTERGOVERNMENTAL REVENUE	\$301,820	\$0	\$301,820
36000	OTHER REVENUE			
36100	INTEREST EARNINGS	\$2,000		\$2,000
36900	OTHER INCOME			\$0
	TOTAL OTHER REVENUE	\$2,000	\$0	\$2,000
	TOTAL STATE STREET AID FUND REVENUES	\$303,820	\$0	\$303,820
27130	RESTRICTED FUND BALANCE DECREASE	\$22,680	\$18,000	\$40,680
	TOTAL REVENUES AND FUND BALANCE	\$326,500	\$18,000	\$344,500
	GRAND TOTAL EXPENDITURES	\$326,500	\$18,000	\$344,500
27130	RESTRICTED FUND BALANCE INCREASE			
121	EXPENDITURES			
42130	TRAFFIC LIGHTS			
241	ELECTRIC	\$6,000		\$6,000
249	OTHER UTILITY SERVICES (FIBER)	\$0		\$0
267	REPAIR & MAINTENANCE	\$15,000		\$15,000
	TOTAL TRAFFIC LIGHTS	\$21,000	\$0	\$21,000
43120	HIGHWAYS, STREETS, & ROADWAYS			
931	ROADS, STREETS, ETC.	\$100,000		\$100,000
949	SNOW PLOW	\$12,500		\$12,500
	TOTAL HWYS, STREETS, & ROADWAYS	\$112,500	\$0	\$112,500
43160	STREET LIGHTS			
241	ELECTRIC	\$170,000	\$10,000	\$180,000
267	REPAIR & MAINT. ELECTRICAL	\$0		\$0
	TOTAL STREET LIGHTS	\$170,000	\$10,000	\$180,000
43215	SNOW AND ICE REMOVAL			
452	SAND	\$3,000		\$3,000
454	SODIUM CHLORIDE	\$20,000	\$8,000	\$28,000
	TOTAL SNOW AND ICE REMOVAL	\$23,000	\$8,000	\$31,000
	TOTAL STATE STREET AID FUND	\$326,500	\$18,000	\$344,500

DRUG FUND FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
125	REVENUES			
35140	DRUG FINES	\$35,000		\$35,000
36100	INTEREST EARNINGS	\$1,000	\$1,150	\$2,150
36330	SALE OF VEHICLES & EQUIPMENT	\$4,000	(\$2,900)	\$1,100
36700	CONTRIBUTIONS AND DONATIONS	\$0		\$0
	TOTAL DRUG FUND REVENUES	\$40,000	(\$1,750)	\$38,250
27130	RESTRICTED FUND BALANCE DECREASE	\$39,600	\$2,750	\$42,350
	TOTAL DRUG FUND REVENUES & FUND BALANCE	\$79,600	\$1,000	\$80,600
	GRAND TOTAL EXPENDITURES	\$79,600	\$1,000	\$80,600
27130	RESTRICTED FUND BALANCE INCREASE			
125	EXPENDITURES			
42129	DRUG INVESTIGATION & CONTROL			
148	EMPLOYEE EDUCATION AND TRAINING	\$9,000		\$9,000
213	AUTOMOBILE INSURANCE & SERVICE	\$0		\$0
217	TOWING FEES	\$800		\$800
235	MEMBERSHIPS, CERTIFICATION, TRAINING	\$1,000		\$1,000
251	MEDICAL, VETERINARY	\$3,000		\$3,000
283	OUT OF TOWN EXPENSE	\$3,000		\$3,000
312	SMALL EQUIPMENT ITEMS	\$6,000		\$6,000
323	DOG FOOD	\$2,500		\$2,500
326	CLOTHING & UNIFORMS	\$1,500		\$1,500
327	FIRE ARMS	\$12,400		\$12,400
329	OTHER OPERATING SUPPLIES	\$6,000		\$6,000
513	LIABILITY INSURANCE	\$100		\$100
939	OTHER IMPROVEMENTS	\$0		\$0
944	TRANSPORTATION EQUIPMENT	\$17,500	\$1,000	\$18,500
948	COMPUTER EQUIPMENT	\$3,000		\$3,000
949	OTHER EQUIPMENT	\$13,800		\$13,800
	TOTAL DRUG FUND EXPENDITURES	\$79,600	\$1,000	\$80,600

WATER & SEWER FUND FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
36000	OTHER INCOME			
33113	CDBG-SEWER GRANT	\$0		\$0
33180	RD GRANTS	\$0		\$0
33190	ARC GRANT	\$0	\$456,400	\$456,400
33293	ARPA GRANT - NORTH HILLS WATER TANK	\$0	\$1,364,600	\$1,364,600
33293	ARPA GRANT - UTILITY RELOCATE	\$0	\$41,160	\$41,160
33294	ARPA TDEC FUNDS	\$0	\$712,000	\$712,000
33440	INFRASTRUCTURE PLANNING GRANT	\$0	\$20,000	\$20,000
33720	P.E.P. GRANTS	\$0		\$0
36100	INTEREST EARNINGS	\$50,000	\$18,000	\$68,000
36350	INSURANCE RECOVERIES	\$0	\$7,270	\$7,270
	TOTAL OTHER INCOME	\$50,000	\$2,619,430	\$2,669,430
37000	WATER/SEWER REVENUES			
36950	BAD DEBTS COLLECTIONS	\$1,000	\$1,120	\$2,120
37100	OPERATING REVENUE - WATER	\$3,500,000		\$3,500,000
37120	FLAT RATE WATER SALES	\$100		\$100
37191	FORFEITED DISCOUNTS & PENALTIES	\$50,000	\$2,000	\$52,000
37192	CUTOFF SEVICE FEE	\$30,000	\$5,000	\$35,000
37195	WATER CONNECT FEES	\$35,000		\$35,000
37196	WATER TAP FEES	\$50,000		\$50,000
37197	LINE EXTENSION CHARGES	\$0	\$130	\$130
37199	MISCELLANEOUS INCOME	\$20,000	(\$10,000)	\$10,000
37210	SEWER SERVICE CHARGES	\$2,100,000		\$2,100,000
37231	GREASE TRAP INSPECTIONS	\$11,000		\$11,000
37296	SEWER TAP FEES	\$50,000		\$50,000
37299	MISCELLANEOUS	\$0		\$0
	TOTAL WATER/SEWER REVENUES	\$5,847,100	(\$1,750)	\$5,845,350
	TOTAL WATER/SEWER FUND REVENUES	\$5,897,100	\$2,617,680	\$8,514,780

WATER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
52113	PURIFICATION			
111	SALARIES - PERM. EMPLOYEES REG.	\$289,070	\$9,260	\$298,330
112	SALARIES - PERM. EMPLOYEES OT	\$20,000	\$800	\$20,800
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$23,100		\$23,100
143	RETIREMENT - CURRENT	\$30,840		\$30,840
146	WORKMEN'S COMPENSATION	\$7,920	\$1,540	\$9,460
147	UNEMPLOYMENT INSURANCE	\$180		\$180
148	EMPLOYEE EDUCATION AND TRAINING	\$2,000		\$2,000
211	POSTAGE, BOX RENT, ETC.	\$1,500		\$1,500
224	DUPLICATION	\$1,000		\$1,000
235	MEMBERSHIPS, REG. FEES, & TUITION	\$2,000		\$2,000
237	ADVERTISING	\$200		\$200
241	ELECTRIC	\$410,000	\$10,000	\$420,000
244	GAS	\$3,000	\$2,000	\$5,000
245	TELEPHONE AND TELEGRAPH	\$2,000		\$2,000
249	OTHER UTILITY SERVICES (FIBER)	\$1,000		\$1,000
251	MEDICAL, DENTAL,VETERINARY	\$200		\$200
254	MOWING SERVICE	\$6,500		\$6,500
255	DATA PROCESSING SERVICES	\$300		\$300
259	OTHER PROFESSIONAL SERVICES	\$53,650	\$20,000	\$73,650
260	GENERATOR SERVICE AGREEMENT & SUEZ CONTRACT MEMBRANE SERVICES	\$39,180		\$39,180
262	REPAIR & MAINT. OTHER MACHINERY	\$94,220	\$3,800	\$98,020
266	REPAIR & MAINT. BUILDINGS	\$5,000	\$5,600	\$10,600
269	OTHER REPAIR & MAINTENANCE	\$0		\$0
283	OUT-OF-TOWN EXPENSE	\$1,000		\$1,000
285	STAFF LOCAL TRAVEL	\$300		\$300
310	OFFICE SUPPLIES AND MATERIALS	\$400		\$400
312	SMALL EQUIPMENT ITEMS	\$1,200		\$1,200
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$63,000	\$20,000	\$83,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$1,500		\$1,500
326	CLOTHING AND UNIFORMS	\$7,000		\$7,000
329	OTHER OPERATING SUPPLIES	\$1,000		\$1,000
331	GAS, OIL, DIESEL, GREASE	\$6,000		\$6,000
332	MOTOR VEHICLE PARTS	\$200		\$200
333	MACHINERY AND EQUIPMENT PARTS	\$25,000		\$25,000
335	PAINTING AND PLUMBING SUPPLIES	\$0		\$0
336	ELECTRIC SUPPLIES	\$100		\$100
341	CONSUMABLE TOOLS	\$200		\$200
533	MACHINERY AND EQUIPMENT RENTAL	\$5,000		\$5,000
541	PROVISION FOR DEPRECIATION	\$240,000		\$240,000
561	NPDES PERMIT	\$8,700		\$8,700
947	OFFICE MACHINERY AND EQUIPMENT	\$5,000		\$5,000
949	OTHER MACHINERY AND EQUIPMENT	\$2,120	\$4,140	\$6,260
	TOTAL PURIFICATION	\$1,360,580	\$77,140	\$1,437,720

WATER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
52114	TRANSMISSION & DISTRIBUTION			
111	SALARIES - PERM. EMPLOYEES REG.	\$366,040	\$9,860	\$375,900
111	SALARIES - PERM. EMPLOYEES REG. - NEW EMPLOYEE	\$0		\$0
112	SALARIES - PERM. EMPLOYEES OT	\$60,000	\$5,400	\$65,400
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$32,390		\$32,390
143	RETIREMENT - CURRENT	\$39,060		\$39,060
146	WORKMEN'S COMPENSATION	\$12,000		\$12,000
147	UNEMPLOYMENT INSURANCE	\$300		\$300
148	EMPLOYEE EDUCATION & TRAINING	\$2,000		\$2,000
211	POSTAGE, BOX RENT, ETC.	\$500		\$500
213	AUTOMOBILE LICNESES AND TITLES	\$100		\$100
217	VEHICLE TOW-IN SERVICES	\$50		\$50
235	MEMBERSHIPS, REG. FEES, & TUITION	\$500		\$500
237	ADVERTISING	\$0		\$0
241	ELECTRIC	\$200,000	\$50,000	\$250,000
245	TELEPHONE AND TELEGRAPH	\$53,000		\$53,000
251	MEDICAL, DENTAL, AND VITAL STATS	\$700		\$700
254	ARCHITECTURAL, ENGINEERING AND LANDSCAPING	\$5,000		\$5,000
259	OTHER PROFESSIONAL SERVICES	\$12,000	\$13,200	\$25,200
261	REPAIR & MAINT. MOTOR VEHICLES	\$250	\$5,000	\$5,250
262	REPAIR & MAINT. OTHER MACHINERY	\$5,000		\$5,000
266	REPAIR & MAINT. BUILDINGS	\$100		\$100
283	OUT-OF-TOWN EXPENSES	\$300		\$300
310	OFFICE SUPPLIES AND MATERIALS	\$350		\$350
312	SMALL ITEMS OF EQUIPMENT	\$800		\$800
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$500		\$500
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$200		\$200
323	FOOD	\$250		\$250
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$1,000		\$1,000
326	CLOTHING AND UNIFORMS	\$13,000		\$13,000
329	OTHER OPERATING SUPPLIES	\$4,000	\$3,000	\$7,000
331	GAS, OIL, DIESEL, GREASE	\$25,000		\$25,000
332	MOTOR VEHICLE PARTS	\$8,000		\$8,000
333	MACHINERY & EQUIPMENT PARTS	\$5,000		\$5,000
334	TIRES, TUBES, ETC.	\$4,000	\$2,000	\$6,000
335	PAINTING AND PLUMBING SUPPLIES	\$600		\$600
336	ELECTRICAL SUPPLIES	\$100		\$100
338	REPAIR FOR WATER/SEWER LINES	\$80,000	\$10,000	\$90,000
341	CONSUMABLE TOOLS	\$3,000		\$3,000
391	WATER METERS	\$13,000	\$15,000	\$28,000
392	FIRE HYDRANTS	\$10,000		\$10,000
412	READY MIX CONCRETE	\$2,000		\$2,000
416	CEMENT & CONCRETE SUPPLIES	\$500		\$500
421	STRUCTURAL STEEL AND IRON	\$100		\$100
422	METAL PIPE & FITTINGS	\$400		\$400
429	OTHER METAL PRODUCTS	\$0		\$0
441	PLASTIC PIPE	\$2,000		\$2,000
451	CRUSHED STONE	\$16,000	\$2,500	\$18,500
452	GRAVEL AND SAND	\$100		\$100
471	ASPHALT AND ASPHALT FILLER	\$5,000		\$5,000
520	SURETY BONDS - RUNNING	\$250		\$250
533	MACHINERY & EQUIPMENT RENTAL	\$5,000		\$5,000
541	PROVISION FOR DEPRECIATION	\$500,000		\$500,000
949	OTHER EQUIPMENT			\$0
	TOTAL TRANSMISSION & DISTRIBUTION	\$1,489,440	\$115,960	\$1,605,400

WATER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
52115	PUBLIC WORKS BUILDINGS			
241	ELECTRIC	\$6,200	\$2,000	\$8,200
244	GAS	\$5,000	\$400	\$5,400
259	CLEANING SERVICES	\$3,650		\$3,650
262	REPAIR & MAINT. OTHER MACHINERY	\$50		\$50
266	REPAIR & MAINT. BUILDINGS	\$3,500		\$3,500
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$500		\$500
329	OTHER OPERATING SUPPLIES	\$400		\$400
335	PAINTING AND PLUMBING SUPPLIES	\$100		\$100
	TOTAL SHOP & MAINTENANCE	\$19,400	\$2,400	\$21,800

WATER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
52116	CUSTOMERS' ACCT. & COLLECTION-METER READERS			
111	SALARIES - PERM. EMPLOYEES REG.	\$50,480	\$1,580	\$52,060
112	SALARIES - PERM. EMPLOYEES OT	\$600		\$600
129	OTHER WAGES	\$0		\$0
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$3,900		\$3,900
143	RETIREMENT - CURRENT	\$5,390		\$5,390
146	WORKMEN'S COMPENSATION	\$1,300		\$1,300
147	UNEMPLOYMENT INSURANCE	\$50		\$50
217	VEHICLE TOW-IN SERVICES	\$0		\$0
224	DUPLICATION	\$0		\$0
251	MEDICAL, DENTAL, AND VITAL STATS	\$100		\$100
261	REPAIR & MAINT. MOTOR VEHICLES	\$100		\$100
262	REPAIR AND MAINTENANCE OTHER	\$200		\$200
310	OFFICE SUPPLIES AND MATERIALS	\$0		\$0
311	OFFICE STATIONERY AND FORMS	\$0		\$0
312	SMALL ITEMS OF EQUIPMENT	\$200		\$200
326	CLOTHING AND UNIFORMS	\$1,300		\$1,300
329	OTHER OPERATING SUPPLIES	\$0		\$0
331	GAS, OIL, DIESEL, GREASE	\$5,000	\$1,450	\$6,450
332	MOTOR VEHICLE PARTS	\$500	\$1,000	\$1,500
334	TIRES, TUBES. ETC.	\$500		\$500
341	CONSUMABLE TOOLS	\$50		\$50
533	MACHINERY & EQUIPMENT RENTAL	\$0		\$0
	TOTAL CUSTOMERS' ACCT. & COLLECTION	\$69,670	\$4,030	\$73,700

WATER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
52117	ADMINISTRATION-OFFICE STAFF			
111	SALARIES - PERM. EMPLOYEES REG./CITY HALL	\$152,330	\$6,600	\$158,930
111	SALARIES - PERM. EMPLOYEES REG./PUBLIC WORKS	\$47,150		\$47,150
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$15,260		\$15,260
143	RETIREMENT - CURRENT	\$21,280		\$21,280
146	WORKMEN'S COMPENSATION	\$600		\$600
147	UNEMPLOYMENT INSURANCE	\$110		\$110
148	EMPLOYEE EDUCATION AND TRAINING	\$500		\$500
211	POSTAGE, BOX RENT, ETC.	\$200		\$200
213	AUTOMOBILE LICENSES AND TITLES	\$0		\$0
214	MAILING SERVICE	\$24,000	\$3,000	\$27,000
224	DUPLICATION	\$800		\$800
235	MEMBERSHIPS, REG. FEES, & TUITION	\$4,000		\$4,000
237	ADVERTISING	\$0		\$0
239	OTHER PUBLICITY, SUBSCRIPTIONS, AND DUES	\$8,500	\$7,500	\$16,000
245	TELEPHONE AND TELEGRAPH	\$1,800		\$1,800
252	LEGAL SERVICES	\$0		\$0
253	ACCOUNTING AND AUDITING SERVICES	\$17,220		\$17,220
255	DATA PROCESSING SERVICES	\$22,000		\$22,000
259	OTHER PROFESSIONAL SERVICES	\$500		\$500
263	REPAIR & MAINT. FURNITURE & OFFICE	\$0		\$0
283	OUT-OF-TOWN EXPENSE	\$400		\$400
285	STAFF LOCAL TRAVEL	\$0		\$0
310	OFFICE SUPPLIES AND MATERIALS	\$2,500		\$2,500
311	OFFICE STATIONERY AND FORMS	\$8,000	\$500	\$8,500
312	SMALL ITEMS OF EQUIPMENT	\$500		\$500
323	FOOD	\$0		\$0
326	CITY LOGO SHIRTS-CITY HALL	\$1,200		\$1,200
329	OTHER OPERATING SUPPLIES	\$50		\$50
531	BUILDING & OFFICE RENTAL	\$30,000		\$30,000
532	LAND RENTAL	\$300		\$300
551	TRUSTEE FEES	\$2,500		\$2,500
555	BANK SERVICE CHARGES	\$1,200		\$1,200
556	BANK FEES DIRECT DEPOSIT	\$200	\$300	\$500
597	ADMINISTRATIVE COST - GENERAL FUND	\$0		\$0
947	OFFICE EQUIPMENT	\$0	\$300	\$300
948	COMPUTER EQUIPMENT	\$1,200	\$200	\$1,400
	TOTAL ADMINISTRATION & GENERAL EXP.	\$364,300	\$18,400	\$382,700

WATER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
52119	IT/DATA PROCESSING			
111	SALARIES - PERM. EMPLOYEES REG.	\$19,710	\$600	\$20,310
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$1,510		\$1,510
143	RETIREMENT - CURRENT	\$2,100		\$2,100
146	WORKMEN'S COMPENSATION	\$50		\$50
147	UNEMPLOYMENT INSURANCE	\$10		\$10
148	EMPLOYEE EDUCATION AND TRAINING	\$200		\$200
211	POSTAGE, BOX RENT, ETC.	\$40		\$40
224	DUPLICATION	\$200		\$200
235	MEMBERSHIPS, REG. FEES, & TUITION	\$200	\$590	\$790
245	TELEPHONE AND TELEGRAPH	\$300		\$300
251	MEDICAL, DENAL, VETERINARY	\$0		\$0
255	DATA PROCESSING SERVICES	\$32,490		\$32,490
259	OTHER PROFESSIONAL SERVICES	\$200		\$200
263	REPAIR & MAINT. FURNITURE & OFFICE	\$0		\$0
283	OUT-OF-TOWN EXPENSE	\$100	\$250	\$350
285	STAFF LOCAL TRAVEL	\$100		\$100
310	OFFICE SUPPLIES AND MATERIALS	\$200		\$200
311	OFFICE STATIONERY AND FORMS	\$60		\$60
312	SMALL ITEMS OF EQUIPMENT	\$500		\$500
326	CITY LOGO SHIRTS-CITY HALL	\$200		\$200
329	OTHER OPERATING SUPPLIES	\$100		\$100
341	CONSUMABLE TOOLS	\$150		\$150
949	OTHER EQUIPMENT			\$0
	TOTAL IT/DATA PROCESSING	\$58,420	\$1,440	\$59,860

52120	NON-OPERATING EXPENSES -WATER			
631	INTEREST ON BONDED DEBT	\$109,400		\$109,400
633	INTEREST ON BANK NOTES	\$9,500		\$9,500
636	INTEREST ON STATE LOANS	\$11,070		\$11,070
	TOTAL NON-OPERATING EXPENSES	\$129,970	\$0	\$129,970
51520	INSURANCE - EMPLOYERS SHARE-WATER			
142	HEALTH, DENTAL, LIFE INSURANCE	\$313,500		\$313,500
149	OTHER EMPLOYER CONTRIBUTIONS	\$230		\$230
	TOTAL INSURANCE EXP. - WATER	\$313,730	\$0	\$313,730
51520	INSURANCE-WATER			
511	INSURANCE ON BUILDINGS	\$70,500		\$70,500
512	INSURANCE ON VEHICLES & EQUIPMENT	\$5,800	\$2,500	\$8,300
513	LIABILITY	\$7,500	\$210	\$7,710
515	PROFESSIONAL LIABILITY	\$2,500	\$380	\$2,880
521	SURETY BONDS - OFFICIALS & EMPLOYEES	\$2,500		\$2,500
	TOTAL INSURANCE	\$88,800	\$3,090	\$91,890
	TOTAL WATER EXPENDITURES	\$3,894,310	\$222,460	\$4,116,770

SEWER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
52211	SEWER COLLECTION (LINES)			
111	SALARIES - PERM. EMPLOYEES REG.	\$244,030	\$6,580	\$250,610
111	SALARIES - PERM. EMPLOYEES REG. - NEW EMPLOYEE	\$0		\$0
112	SALARIES - PERM. EMPLOYEES OT	\$10,000		\$10,000
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$19,290		\$19,290
143	RETIREMENT - CURRENT	\$26,040		\$26,040
146	WORKMEN'S COMPENSATION	\$6,640		\$6,640
147	UNEMPLOYMENT INSURANCE	\$170		\$170
148	EMPLOYEE EDUCATION AND TRAINING	\$1,000		\$1,000
211	POSTAGE, BOX RENT, ETC.	\$100		\$100
212	FREIGHT, EXPRESS, TRUCK CHARGES	\$0		\$0
213	AUTOMOBILE LICENSES AND TITLE	\$50		\$50
217	VEHICLE TOIN SERVICES	\$0		\$0
235	MEMBERSHIPS, REG. FEES, & TUITION	\$1,000		\$1,000
237	ADVERTISING	\$0		\$0
241	ELECTRIC	\$21,000	\$5,000	\$26,000
245	TELEPHONE AND TELEGRAPH (350 + 3200)	\$600	\$600	\$1,200
251	MEDICAL, DENTAL, AND VITAL STATS	\$300		\$300
254	ARCHITECTURAL, ENGINEERING AND LANDSCAPING	\$1,000		\$1,000
259	OTHER PROFESSIONAL SERVICES	\$2,500	\$10,000	\$12,500
261	REPAIR & MAINT. MOTOR VEHICLES	\$100		\$100
262	REPAIR & MAINT. OTHER MACHINERY	\$5,000		\$5,000
266	REPAIR & MAINT. BUILDINGS	\$100		\$100
283	OUT-OF-TOWN EXPENSE	\$0		\$0
310	OFFICE SUPPLIES	\$350		\$350
312	SMALL ITEMS OF EQUIPMENT	\$500		\$500
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$200		\$200
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$200		\$200
323	FOOD	\$200		\$200
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$400		\$400
326	CLOTHING AND UNIFORMS	\$6,500		\$6,500
329	OTHER OPERATING SUPPLIES	\$1,000		\$1,000
331	GAS, OIL, DIESEL, GREASE	\$10,000		\$10,000
332	MOTOR VEHICLE PARTS	\$3,000	\$1,000	\$4,000
333	MACHINERY & EQUIPMENT PARTS	\$3,000		\$3,000
334	TIRES, TUBES, ETC.	\$1,500	\$1,000	\$2,500
335	PAINTING AND PLUMBING SUPPLIES	\$500		\$500
336	ELECTRICAL SUPPLIES	\$250		\$250
337	EXPLOSIVES	\$0		\$0
338	REPAIR PARTS FOR WATER/SEWER LINES	\$8,000		\$8,000
341	CONSUMABLE TOOLS	\$300		\$300
412	READY MIXED CONCRETE	\$1,000		\$1,000
413	PRECAST CONCRETE SUPPLIES	\$2,000		\$2,000
416	CEMENT & CONCRETE SUPPLIES	\$500		\$500
421	STRUCTURAL STEEL & IRON	\$100		\$100
422	METAL PIPE & FITTINGS	\$100		\$100
441	PLASTIC PIPE	\$1,000		\$1,000
451	CRUSHED STONE	\$10,000		\$10,000
471	ASPHALT AND ASPHALT FILLER	\$2,000		\$2,000
533	EQUIPMENT RENTAL	\$5,000		\$5,000
541	PROVISION FOR DEPRECIATION	\$240,000		\$240,000
	TOTAL SEWER COLLECTION (LINES)	\$636,520	\$24,180	\$660,700

SEWER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
52213	SEWER TREATMENT & DISPOSAL			
111	SALARIES - PERM. EMPLOYEES REG.	\$180,710	\$5,520	\$186,230
112	SALARIES - PERM. EMPLOYEES OT	\$30,000		\$30,000
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$15,780		\$15,780
143	RETIREMENT - CURRENT	\$19,280	\$1,300	\$20,580
146	WORKMEN'S COMPENSATION	\$3,450		\$3,450
147	UNEMPLOYMENT INSURANCE	\$120		\$120
148	EMPLOYEE EDUCATION AND TRAINING	\$500		\$500
211	POSTAGE, BOX RENT, ETC.	\$100		\$100
235	MEMBERSHIPS, REGISTRATION	\$500		\$500
241	ELECTRIC	\$140,000	\$10,000	\$150,000
244	GAS	\$200		\$200
245	TELEPHONE AND TELEGRAPH	\$2,000	\$400	\$2,400
251	MEDICAL, DENTAL, VETERINARY, AND VITAL	\$200		\$200
254	ENGINEERING SERVICES	\$0		\$0
255	DATA PROCESSING SERVICES	\$1,000		\$1,000
259	OTHER PROFESSIONAL SERVICES	\$125,000	\$40,000	\$165,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$0		\$0
262	REPAIR & MAINT. OTHER MACHINERY	\$15,000	\$12,700	\$27,700
266	REPAIR & MAINT. BUILDINGS	\$5,000		\$5,000
269	REPAIR & MAINT. OTHER REPAIR & MACH.	\$0		\$0
283	OUT-OF-TOWN EXPENSE	\$250	\$1,500	\$1,750
285	STAFF LOCAL TRAVEL	\$250		\$250
310	OFFICE SUPPLIES AND MATERIALS	\$1,000		\$1,000
312	SMALL ITEMS OF EQUIPMENT	\$6,330		\$6,330
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$250	\$500	\$750
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$115,000		\$115,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$1,500		\$1,500
326	CLOTHING AND UNIFORMS	\$6,000		\$6,000
329	OTHER OPERATING SUPPLIES	\$3,000		\$3,000
331	GAS, OIL, DIESEL, GREASE	\$2,000	\$2,000	\$4,000
332	MOTOR VEHICLE PARTS	\$500		\$500
333	MACHINERY & EQUIPMENT PARTS	\$10,000	\$2,000	\$12,000
334	TIRES, TUBES AND ETC.	\$1,500		\$1,500
335	PAINTING AND PLUMBING SUPPLIES	\$500		\$500
336	ELECTRICAL SUPPLIES	\$200		\$200
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$0		\$0
341	CONSUMABLE TOOLS	\$400		\$400
533	MACHINERY AND EQUIPMENT RENTAL	\$0		\$0
541	PROVISION FOR DEPRECIATION	\$360,000		\$360,000
561	NPDES PERMIT	\$9,000		\$9,000
598	PENALTIES	\$0		\$0
948	COMPUTER EQUIPMENT	\$1,000		\$1,000
949	OTHER MACHINERY AND EQUIPMENT	\$570	\$2,000	\$2,570
	TOTAL SEWER TREATMENT & DISPOSAL	\$1,058,090	\$77,920	\$1,136,010

SEWER FUND EXPENDITURES FY 2025-26				
Account		FY 2025-26		FY 2025-26
Number	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
52215	PUBLIC WORKS BUILDINGS			
241	ELECTRIC	\$2,500	\$1,000	\$3,500
244	GAS	\$2,000	\$500	\$2,500
259	OTHER PROFESSIONAL SERVICES	\$1,000		\$1,000
266	REPAIR & MAINT. BUILDINGS	\$1,000		\$1,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$200		\$200
329	OTHER OPERATING SUPPLIES	\$100		\$100
335	PAINTING AND PLUMBING SUPPLIES	\$50		\$50
	TOTAL SHOP & MAINTENANCE	\$6,850	\$1,500	\$8,350

SEWER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
52216	CUSTOMER ACCT. & COLLECTION-METER READERS			
111	SALARIES - PERM. EMPLOYEES REG.	\$33,650	\$1,050	\$34,700
112	SALARIES - PERM. EMPLOYEES OT	\$110		\$110
129	OTHER WAGES	\$0		\$0
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$2,580		\$2,580
143	RETIREMENT - CURRENT	\$3,590		\$3,590
146	WORKMEN'S COMPENSATION	\$870		\$870
147	UNEMPLOYMENT INSURANCE	\$30		\$30
217	VEHICLE TOW-IN SERVICES	\$0		\$0
251	MEDICAL, DENTAL, VETERINARY	\$100		\$100
262	REPAIR & MAINT. OTHER MACHINERY	\$0		\$0
311	OFFICE STATIONERY AND FORMS	\$0		\$0
312	SMALL ITEMS OF EQUIPMENT	\$100		\$100
326	CLOTHING AND UNIFORMS	\$600		\$600
329	OTHER OPERATING SUPPLIES	\$0		\$0
331	GAS, OIL, DIESEL, GREASE	\$2,000	\$1,040	\$3,040
332	MOTOR VEHICLE PARTS	\$300		\$300
334	TIRES, TUBES AND ETC.	\$200		\$200
	TOTAL CUSTOMER ACCT. & COLLECTION	\$44,130	\$2,090	\$46,220

SEWER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
52217	ADMINISTRATION -OFFICE STAFF			
111	SALARIES - PERM. EMPLOYEES REG./CITY HALL	\$86,490	\$3,850	\$90,340
111	SALARIES - PERM. EMPLOYEES REG./PUBLIC WORKS	\$31,430		\$31,430
129	OTHER WAGES	\$0		\$0
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$9,020		\$9,020
143	RETIREMENT - CURRENT	\$12,580		\$12,580
146	WORKMEN'S COMPENSATION	\$340		\$340
147	UNEMPLOYMENT INSURANCE	\$70		\$70
148	EMPLOYEE EDUCATION AND TRAINING	\$500		\$500
211	POSTAGE, BOX RENT, ETC.	\$100		\$100
213	AUTOMOBILE LICENSE AND TITLES	\$0		\$0
214	MAILING SERVICE	\$10,000	\$1,600	\$11,600
224	DUPLICATION	\$400		\$400
235	MEMBERSHIPS, REG. FEES, & TUITION	\$1,500		\$1,500
237	ADVERTISING	\$0		\$0
239	OTHER PUBLICITY, SUBSCRIPTIONS, AND DUES	\$2,660	\$2,500	\$5,160
245	TELEPHONE	\$1,000		\$1,000
251	MEDICAL, DENTAL, VETERINARY, AND VITAL	\$0		\$0
252	LEGAL SERVICES	\$9,130		\$9,130
253	ACCOUNTING AND AUDITING SERVICES	\$16,020		\$16,020
254	ENGINEERING SERVICES (SEWER I&I STUDY PHASE 2 & 3)	\$0		\$0
255	DATA PROCESSING SERVICES	\$12,000		\$12,000
259	OTHER PROFESSIONAL SERVICES	\$500		\$500
263	REPAIR & MAINT. FURNITURE & OFFICE	\$0		\$0
283	OUT-OF-TOWN EXPENSE	\$200		\$200
285	STAFF LOCAL TRAVEL	\$0		\$0
310	OFFICE SUPPLIES AND MATERIALS	\$1,000		\$1,000
311	OFFICE STATIONERY AND FORMS	\$4,000		\$4,000
312	SMALL ITEMS OF EQUIPMENT	\$1,000		\$1,000
323	FOOD	\$0		\$0
326	CITY LOGO SHIRTS-CITY HALL	\$1,200		\$1,200
329	OTHER OPERATING SUPPLIES	\$50		\$50
531	BUILDING & OFFICE RENTAL	\$30,000		\$30,000
551	TRUSTEE FEES	\$250		\$250
555	BANK SERVICE CHARGES	\$200		\$200
556	DIRECT DEPOSIT FEES	\$200	\$200	\$400
630	INTEREST	\$0		\$0
947	OFFICE EQUIPMENT	\$0	\$200	\$200
948	COMPUTER EQUIPMENT	\$800		\$800
	TOTAL ADMINISTRATION & GENERAL EXP.	\$232,640	\$8,350	\$240,990

SEWER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
52219	IT/DATA PROCESSING			
111	SALARIES - PERM. EMPLOYEES REG.	\$9,850	\$300	\$10,150
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$750		\$750
143	RETIREMENT - CURRENT	\$1,050		\$1,050
146	WORKMEN'S COMPENSATION	\$30		\$30
147	UNEMPLOYMENT INSURANCE	\$10		\$10
148	EMPLOYEE EDUCATION AND TRAINING	\$200		\$200
211	POSTAGE, BOX RENT, ETC.	\$20		\$20
235	MEMBERSHIPS, REG. FEES, & TUITION	\$100	\$240	\$340
245	TELEPHONE AND TELEGRAPH	\$150		\$150
251	MEDICAL, DENAL, VETERINARY	\$0		\$0
255	DATA PROCESSING SERVICES	\$13,800		\$13,800
259	OTHER PROFESSIONAL SERVICES	\$100		\$100
263	REPAIR & MAINT. FURNITURE & OFFICE	\$0		\$0
283	OUT-OF-TOWN EXPENSE	\$50	\$100	\$150
285	STAFF LOCAL TRAVEL	\$50		\$50
310	OFFICE SUPPLIES AND MATERIALS	\$100		\$100
311	OFFICE STATIONERY AND FORMS	\$30		\$30
312	SMALL ITEMS OF EQUIPMENT	\$200		\$200
326	CITY LOGO SHIRTS-CITY HALL	\$100		\$100
329	OTHER OPERATING SUPPLIES	\$50		\$50
341	CONSUMABLE TOOLS	\$100		\$100
949	OTHER EQUIPMENT			\$0
	TOTAL IT/DATA PROCESSING	\$26,740	\$640	\$27,380

SEWER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
52220	NON-OPERATING EXPENSES-SEWER			
631	INTEREST ON BONDED DEBT	\$132,190		\$132,190
633	INTEREST ON BANK NOTES	\$4,070		\$4,070
636	INTEREST ON STATE LOANS			\$0
	TOTAL NON-OPERATING EXPENSES	\$136,260	\$0	\$136,260
52520	INSURANCE EMPLOYERS SHARE-SEWER			
142	HEALTH, DENTAL, LIFE INSURANCE	\$197,000		\$197,000
149	OTHER EMPLOYER CONTRIBUTIONS	\$230		\$230
	TOTAL INSURANCE EXP. - SEWER	\$197,230	\$0	\$197,230
52520	INSURANCE-SEWER			
511	INSURANCE ON BUILDINGS	\$38,700		\$38,700
512	INSURANCE ON VEHICLES & EQUIPMENT	\$5,000	\$410	\$5,410
513	LIABILITY	\$500	\$50	\$550
515	PROFESSIONAL LIABILITY	\$1,110	\$330	\$1,440
521	SURETY BONDS - OFFICIALS & EMPLOYEES	\$2,000		\$2,000
	TOTAL INSURANCE	\$47,310	\$790	\$48,100
	TOTAL SEWER EXPENDITURES	\$2,385,770	\$115,470	\$2,501,240
	TOTAL WATER/SEWER EXPENDITURES	\$6,280,080	\$337,930	\$6,618,010

WATER FUND - CAPITAL OUTLAY AND FINANCING BUDGET FY 2025-26				
		FY 2025-26		FY 2025-26
SOURCE OF FUNDS-WATER		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
	BAD DEBTS	\$1,000	\$1,120	\$2,120
	INTEREST EARNINGS	\$25,000	\$9,000	\$34,000
	SALE OF VEHICLES AND EQUIPMENT	\$0		\$0
	OPERATING REVENUE - WATER	\$3,500,000		\$3,500,000
	FLAT RATE WATER SALES	\$100		\$100
	FORFEITED DISCOUNTS & PENALTIES	\$50,000	\$2,000	\$52,000
	CUTOFF SERVICE FEE	\$30,000	\$5,000	\$35,000
	WATER CONNECT FEES	\$35,000		\$35,000
	WATER TAP FEES	\$50,000		\$50,000
	LINE EXTENSION CHARGES	\$0	\$130	\$130
	MISCELLANEOUS	\$20,000	(\$10,000)	\$10,000
	TOTAL OPERATING AND NON OPERATING REVENUE	\$3,711,100	\$7,250	\$3,718,350
	EXPENDITURES	(\$3,894,310)	(\$222,460)	(\$4,116,770)
	INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	(\$183,210)	(\$215,210)	(\$398,420)
	INFRASTRUCTURE PLANNING GRANT	\$0	\$20,000	\$20,000
	ARC GRANT (50%)	\$470,000	(\$13,600)	\$456,400
	FEDERAL ARPA - NORTH HILLS TANK	\$0	\$1,364,600	\$1,364,600
	FEDERAL ARPA - UTILITY RELOCATE	\$470,000	(\$437,790)	\$32,210
	CHANGE IN NET POSITION	\$756,790	\$718,000	\$1,474,790
	ADD DEPRECIATION EXPENSE	\$740,000	\$0	\$740,000
	TOTAL SOURCES	\$1,496,790	\$718,000	\$2,214,790
	USE OF FUNDS			
	WATER PLANT			
18140	EMERGENCY MEMBRANE REPLACEMENT IN TRANES # 3 & 4	\$0	\$536,810	\$536,810
18178	8 DOOR ACCESS CONTROL SYSTEM	\$15,500		\$15,500
18178	TURBIDIMETER REPLACEMENT	\$0	\$5,940	\$5,940
18178	300 HP VFD	\$0	\$20,250	\$20,250
18178	300 HP VFD	\$0	\$39,050	\$39,050
18178	SEDIMENTATION BASINS	\$0	\$32,290	\$32,290
	TOTAL WATER PLANT	\$15,500	\$634,340	\$649,840

	WATER DISTRIBUTION			
16523	WATER UTILITY RELOCATE (ARPA-FEDERAL)	\$0	\$32,210	\$32,210
16540	WATER STORAGE TANK PROJECT(ARC) 50 %	\$1,440,000	\$381,000	\$1,821,000
16594	INFRASTRUCTURE PLANNING - DISTRIBUTION	\$0	\$20,000	\$20,000
18178	PUMP STATION MOTORS (5 YEAR PLAN)	\$5,000		\$5,000
18178	WATER LINE REPLACEMENT (5 YEAR PLAN)	\$50,000		\$50,000
18178	VALVE DETECTION PROGRAM (5 YEAR PLAN)	\$15,000		\$15,000
18178	F-750 DUMP TRUCK	\$96,000		\$96,000
18178	F-750 DUMP TRUCK - SAVINGS		(\$15,170)	(\$15,170)
18178	FISCHER SURELOCK LOCATOR BOX	\$3,000		\$3,000
18178	ICS PIPE SAWS WITH CHAINS	\$3,000		\$3,000
18178	INDUSTRIAL PARK EMERGENCY REPAIR	\$0	\$12,950	\$12,950
18178	INDUSTRIA PARK GATE VALVE REPLACEMENTS (2)	\$0	\$15,190	\$15,190
	TOTAL WATER DISTRIBUTION	\$1,612,000	\$446,180	\$2,058,180
WATER FUND - CAPITAL OUTLAY AND FINANCING BUDGET FY 2025-26				
		FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
	WATER ACCOUNTING/ADMINISTRATION			
16560	AUTOMATED METER INFORMATION SYSTEM	\$0		\$0
	TOTAL WATER ACCOUNTING/ADMINISTRATION	\$0	\$0	\$0
	DEBT PAYMENTS - PRINCIPAL			
23221	CAPITAL OUTLAY NOTE - W/S EQUIPMENT	\$22,260		\$22,260
23136	STATE LOAN-WATER PLANT PROJECT	\$259,290		\$259,290
23139	CUMBERLAND SECURITIES WATER REFUNDING	\$230,000		\$230,000
	TOTAL DEBT PAYMENTS	\$511,550	\$0	\$511,550
	TOTAL USE OF FUNDS	\$2,139,050	\$1,080,520	\$3,219,570
	INCREASE <DECREASE> IN CASH FLOW	(\$642,260)	(\$362,520)	(\$1,004,780)

SEWER FUND CAPITAL OUTLAY AND FINANCING BUDGET FY 2025-26				
		FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
SOURCE OF FUNDS				
	INTEREST EARNINGS	\$25,000	\$9,000	\$34,000
	INSURANCE RECOVERIES	\$0	\$7,270	\$7,270
	SEWER SERVICE CHARGES	\$2,100,000		\$2,100,000
	SEWER TAP FEES	\$50,000		\$50,000
	GREASE TRAP FEES	\$11,000		\$11,000
	MISCELLANEOUS	\$0		\$0
	TOTAL OPERATING AND NON OPERATING REVENUES	\$2,186,000	\$16,270	\$2,202,270
EXPENDITURES				
	INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	(\$199,770)	(\$99,200)	(\$298,970)
	TDEC APRA SWIG	\$0	\$712,000	\$712,000
	FEDERAL ARPA - UTILITY RELOCATE	\$1,725,000	(\$1,716,050)	\$8,950
	CHANGE IN NET POSITION	\$1,525,230	(\$1,103,250)	\$421,980
	DEPRECIATION EXPENSE	\$600,000	\$0	\$600,000
	TOTAL SOURCES OF FUNDS	\$2,125,230	(\$1,103,250)	\$1,021,980
USE OF FUNDS				
SEWER COLLECTION				
16584	CDBG 2021	\$0		\$0
16523	SEWER UTILITY RELOCATE (ARPA-FEDERAL)	\$0	\$8,950	\$8,950
16524	SEWER PROJECT (ARPA-TDEC)	\$1,725,000	(\$1,013,000)	\$712,000
18278	F-750 DUMP TRUCK	\$64,000		\$64,000
18278	F-750 DUMP TRUCK - SAVINGS	\$0	(\$10,120)	(\$10,120)
18278	FISCHER SURELOCK LOCATOR BOX	\$2,000		\$2,000
18278	ICS PIPE SAWS WITH CHAINS	\$2,000		\$2,000
18278				\$0
18278				\$0
18278				\$0
18278				\$0
18278				\$0
18278				\$0
18278				\$0
18278				\$0
	TOTAL SEWER COLLECTION	\$1,793,000	(\$1,014,170)	\$778,830
SEWER TREATMENT PLANT				
18278	DIGESTOR BLOWER	\$10,000		\$10,000
18278	GRIT AUGER	\$15,000		\$15,000
				\$0
	TOTAL SEWER TREATMENT	\$15,000	\$0	\$15,000

	SEWER ACCOUNTING/ADMINISTRATION			
16560	AUTOMATED METER INFORMATION SYSTEM	\$0		\$0
	TOTAL SEWER ACCOUNTING/ADMINISTRATION	\$0	\$0	\$0
SEWER FUND CAPITAL OUTLAY AND FINANCING BUDGET FY 2025-26				
			FY 2025-26	FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
	DEBT PAYMENTS			
23221	CAPITAL OUTLAY NOTE	\$9,540		\$9,540
23112	SEWER PLANT-BOND REFUNDING CUMBERLAND SECURITIES	\$75,000		\$75,000
23211	RURAL DEVELOPMENT LOAN-SEWER PLANT/LINE EXTENSION	\$64,070		\$64,070
23212	RURAL DEVELOPMENT LOAN-SEWER PLANT	\$89,570		\$89,570
	TOTAL DEBT PAYMENTS	\$238,180	\$0	\$238,180
	TOTAL USE OF FUNDS	\$2,046,180	(\$1,014,170)	\$1,032,010
	INCREASE <DECREASE> IN CASH FLOW	\$79,050	(\$89,080)	(\$10,030)
	WATER FUND(DECREASE)/INCREASE	(\$642,260)	(\$362,520)	(\$1,004,780)
	SEWER FUND (DECREASE)/INCREASE	\$79,050	(\$89,080)	(\$10,030)
	WATER/SEWER FUND NET (DECREASE)/INCREASE	(\$563,210)	(\$451,600)	(\$1,014,810)
	CASH BEGINNING OF YEAR	\$2,782,620		\$2,782,620
	CASH END OF YEAR	\$2,219,410		\$1,767,810



PUBLIC WORKS DEPARTMENT AGENDA ITEM REPORT

TO: Mayor and City Council
FROM: Porter Massengill, Director of Public Works
DATE: 5-13-2026
SUBJECT: U Turns at Chucky Pike, Clinchview at 11E

BACKGROUND:

- Public Works has received a request from Jefferson City Police Dept. to make these intersections no U-Turn and place appropriate signage.
- This is due to accidents, near misses, safety concerns, and citizen complaints.

FISCAL IMPACT:

Minimal, the cost of signage and installation.

REQUEST/RECOMMENDATION:

I am requesting to move this item to June 1, 2026, regular City Council agenda for consideration and possible approval and/or ordinance.

ATTACHMENTS:

Two: Some crash data from JCPD, 9-1-25 thru 5-14-26



Jefferson City Police Department

Integrity-Service-Commitment

Andy Dossett, Chief of Police



Memorandum

To: Dir. Porter Massengill

From: Andy Dossett, Chief of Police

Date: May 14, 2026

RE: **Crash Statistics**

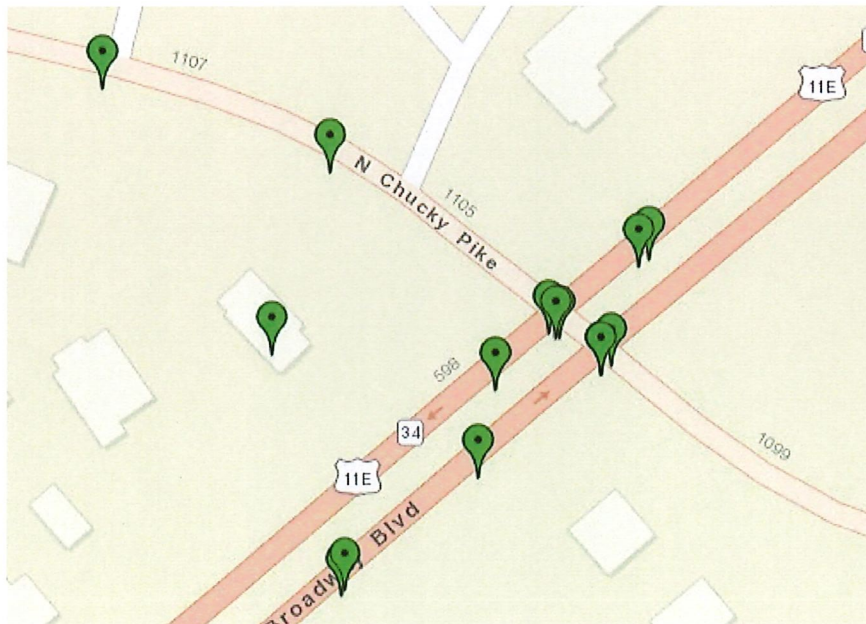
Page 1 of 2

Date Range: 09/01/2025- 05/14/2026

Location: Broadway Blvd. @ N. Chucky Pk.

Total Crashes: 11

U-turn Related: 1



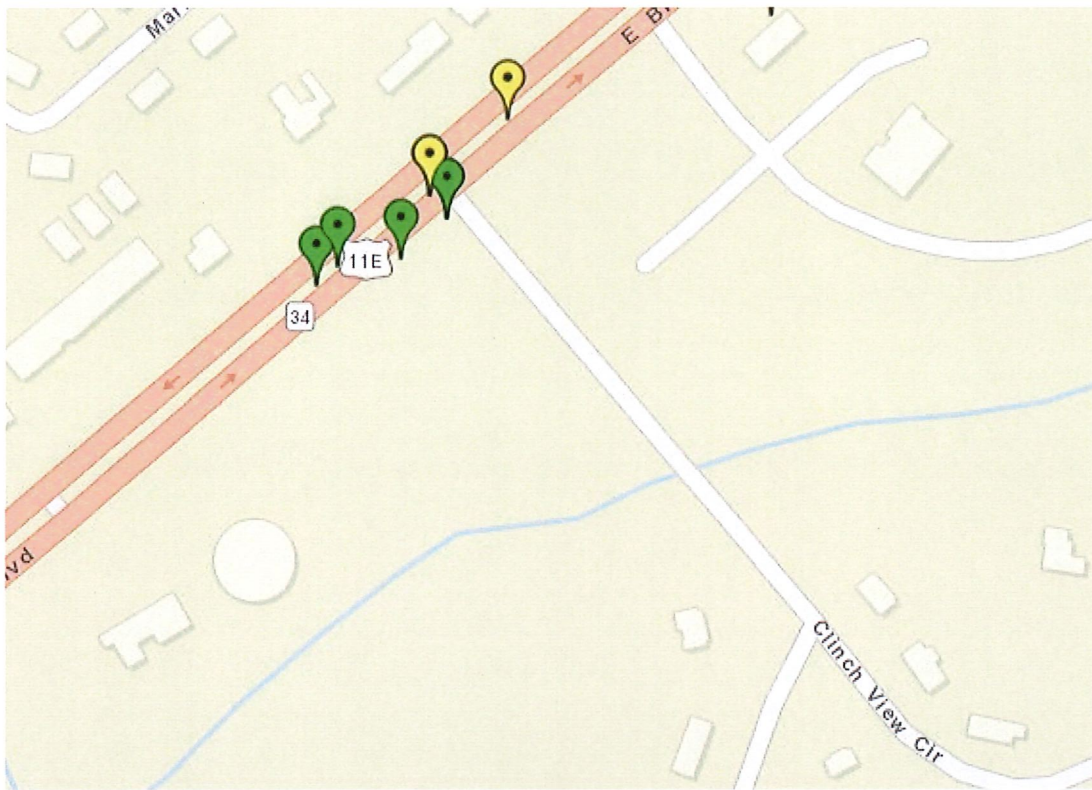
Page 2 of 2

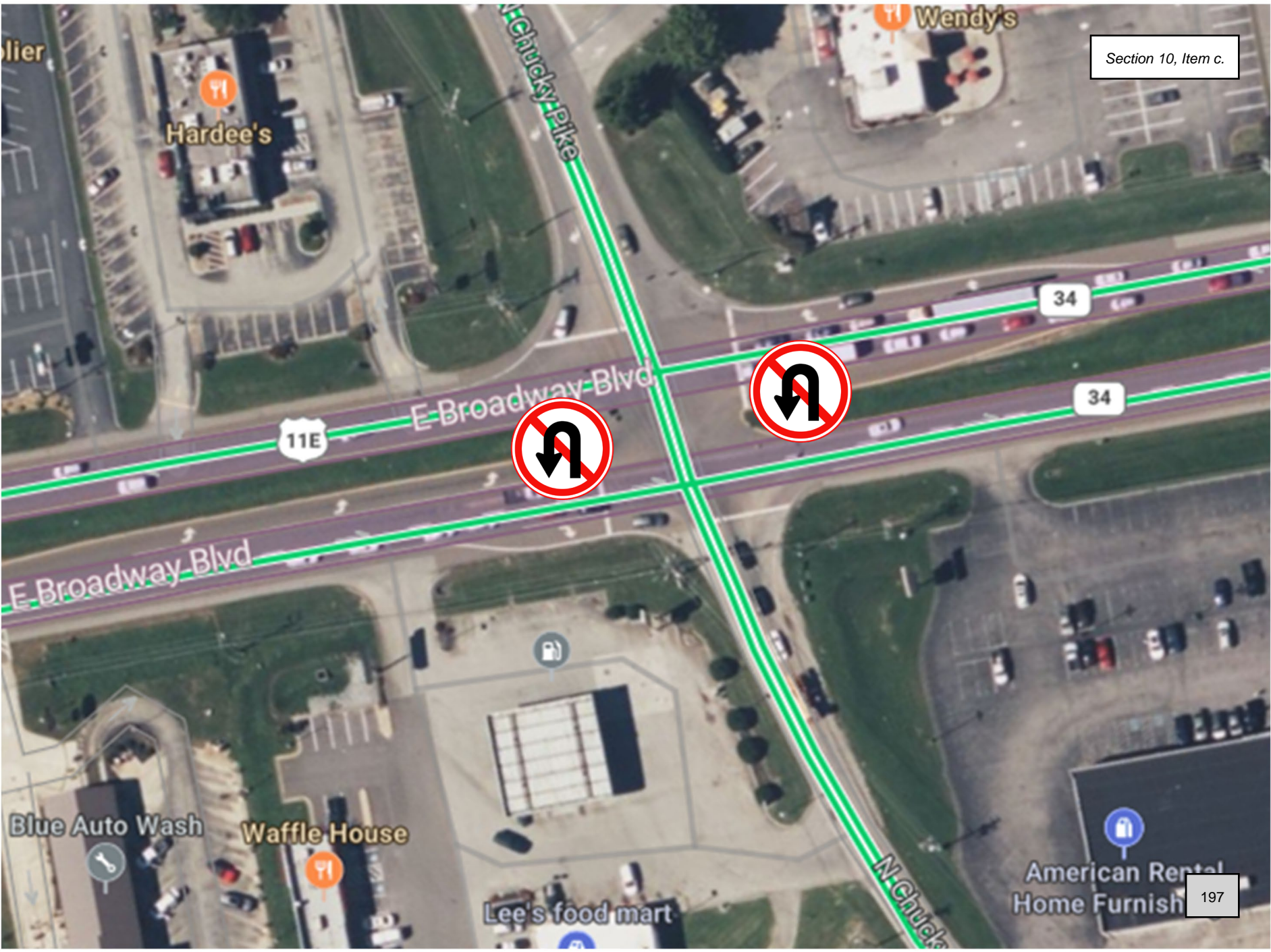
Date Range: 09/01/2025- 05/14/2026

Location: Broadway Blvd. @ Clinch View Cir.

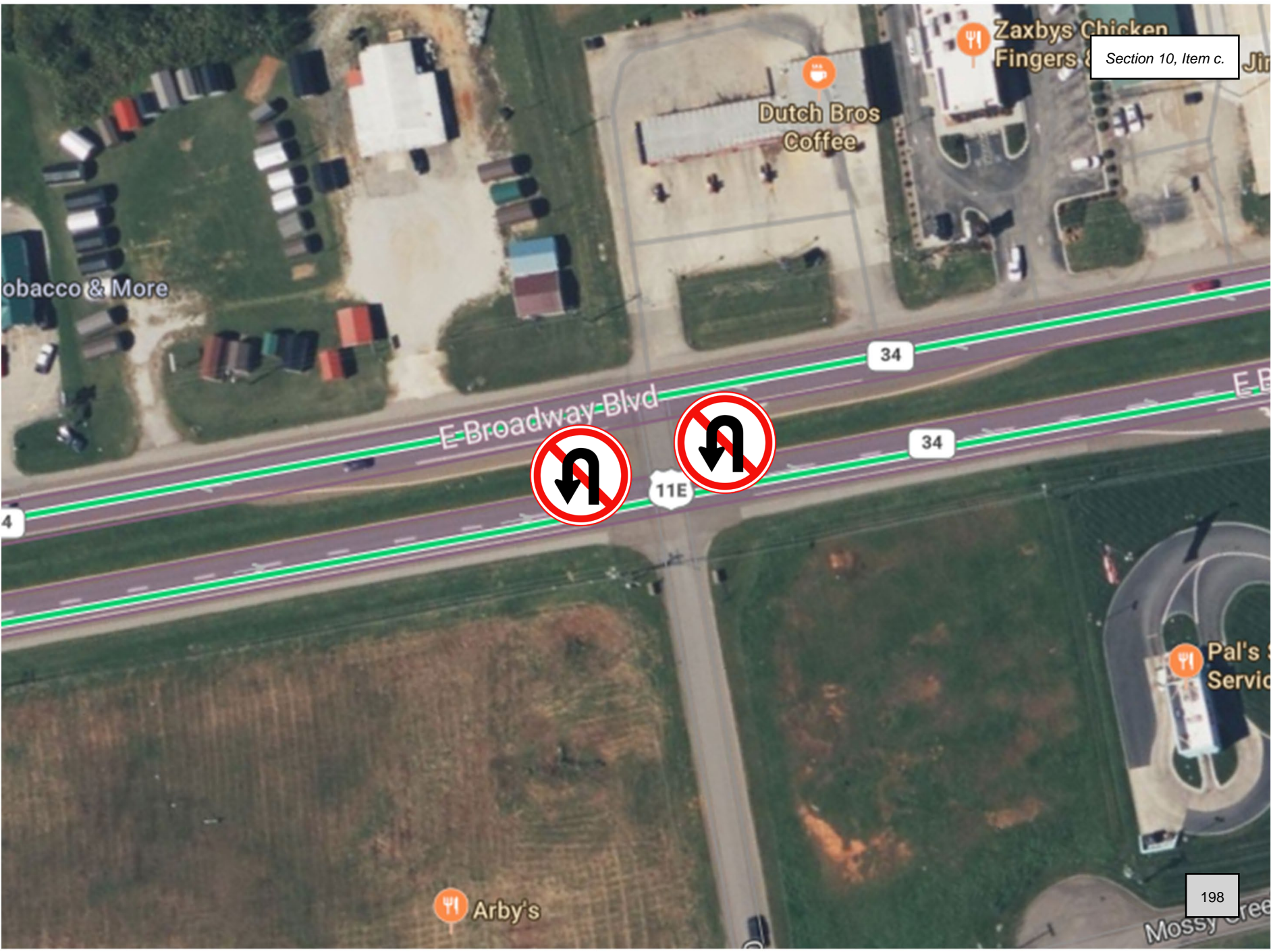
Total Non-Injury Crashes: 4

Total Injury Crashes: 2





Section 10, Item c.



JEFFERSON CITY, TENNESSEE

Ordinance 2026 - 07

**AN ORDINANCE PROHIBITING U-TURNS THROUGH
THE MEDIAN ON HIGHWAY 11-E FROM
CLINCHVIEW CIRCLE TO CHUCKY PIKE**

WHEREAS, Highway 11-E, also known as Broadway Boulevard, has several cross-overs in the median as it passes through Jefferson City which allow for traffic to make U-turns; and

WHEREAS, vehicles are making U-turns at the cross-over at Clinchview Circle and also at the light at Chucky Pike; and

WHEREAS, recent improvements to Highway 11-E by the Tennessee Department of Transportation have shifted the lanes in this area; and

WHEREAS, the Jefferson City Police Department has seen an increase in the number of accidents, near misses, and citizen complaints.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City Jefferson City as follows:

- Section 1: U-turns shall be prohibited along Highway 11-E at the cross-over at Clinchview Circle
- Section 2: U-turns shall also be prohibited along Highway 11-E at the intersection with Chucky Pike.
- Section 3: The City Manager or his designee is authorized to have appropriate signage posted.
- Section 4: This ordinance shall become effective upon its final passage, the public welfare requiring it.

First Reading: June 1, 2026.

Second Reading: July 6, 2026.

Mitch Cain, Mayor

Attest: _____
Bettina Chandler, City Recorder

JEFFERSON CITY, TENNESSEE

Resolution 2026 - 12

A RESOLUTION REGARDING AN AGREEMENT BETWEEN THE STATE OF TENNESSEE DEPARTMENT OF TRANSPORTATION AND THE CITY OF JEFFERSON CITY FOR MAINTENANCE OF STATE HIGHWAYS THROUGH MUNICIPALITIES

WHEREAS, the City Public Works Director has recommended that the City enter into an Agreement with the State of Tennessee Department of Transportation for the purpose of maintaining those sections of City streets over which traffic on State Highways is routed and to define the parties' obligations and responsibilities thereunder; and

WHEREAS, a Contract has been presented to Council containing the proposed terms of such a contract covering the period July 1, 2026, through June 30, 2028; and

WHEREAS, it would be in the best interest of the citizens of Jefferson City that the Council approves the proposed Contract; and

NOW THEREFORE, BE IT RESOLVED by the City Council of the City Jefferson City as follows:

Item 1: That this Council approves the maintenance contract heretofore presented to the Council (Contract #CMA 2704), between the State of Tennessee Department of Transportation and the City of Jefferson City regarding the Maintenance of State Highways through Municipalities; and

Item 2: The Mayor is hereby authorized to execute and join into said Contract on behalf of the City of Jefferson City.

ADOPTED this 1st day of June, 2026.

APPROVED:

Mitch Cain, Mayor

Attest: _____
Bettina Chandler, City Recorder

**CONTRACT
BETWEEN THE STATE OF TENNESSEE,
DEPARTMENT OF TRANSPORTATION
AND
CITY OF JEFFERSON CITY**

This Contract, by and between the State of Tennessee, Department of Transportation, hereinafter referred to as the 'State" and City of Jefferson City, hereinafter referred to as the "Contractor," is for the provision of the routine maintenance of state routes or, as further defined in the "SCOPE OF SERVICES."

Contractor Edison Registration ID # 4085
Contract #: CMA 2704

A. SCOPE OF SERVICES:

- A.1. The Contractor shall provide all service and deliverables as required, described, and detailed herein and shall meet all service and delivery timelines as specified by this Contract.
- A.2. Tenn. Code Ann. § 54-5-201 provides that the State is authorized to enter into contracts with municipalities regarding the improvement and maintenance of streets over which traffic on state highways is routed.
- A.3. Tenn. Code Ann. § 54-5-202 provides that streets constructed, reconstructed, improved and maintained by the State shall be of a width and type that the State deems proper, but the width so constructed, reconstructed, improved and maintained shall not be less than eighteen feet (18'); and, in the case of resurfacing and maintenance, from curb to curb where curbs exist, or the full width of the roadway where no curbs exist.
- A.4. Tenn. Code Ann. § 54-5-203 provides that the State is authorized to enter into contracts with municipalities that are organized to care for streets to reimburse, subject to the approval of the State, for improvements and maintenance.
- A.5. Tenn. Code Ann. § 54-16-106 provides that the highway authorities of the state, counties, cities, and town are authorized to enter into agreements with each other respecting the improvement and maintenance of controlled-access facilities, defined by Tenn. Code Ann. § 54-16-101 as a highway or street specially designed for through traffic, and over, from or to which owners or occupants of abutting land or other persons have no right or easement of access from abutting properties.
- A.6. Tenn. Code Ann. § 54-5-139 provides that the State may enter into a contract with a qualified county to perform maintenance activities upon the rights-of-way of state highways located outside of municipalities and metropolitan governments; and, that the reimbursement shall be on an actual cost basis.
- A.7. The State is hereby contracting with the Contractor for the improvements and maintenance specified in Attachment "Exhibit A" titled "Guidelines Covering Maintenance of State Highways through Municipalities" attached and incorporated hereto as part of this Contract.

B. TERM OF CONTRACT:

This Contract shall be effective on July 1, 2026 ("Effective Date"), and extend for a period of twenty-four (24) months after the Effective Date ("Term"). The State shall have no obligation for goods or services provided by the Contractor prior to the Effective Date.

C. PAYMENT TERMS AND CONDITIONS:

C.1. Maximum Liability. In no event shall the maximum liability of the State under this Contract exceed two hundred fifty-one thousand nine hundred and sixty four dollars and fifty two cents (\$251,964.52). The payment rates in section C.3 shall constitute the entire compensation due the Contractor for all service and Contractor obligations hereunder regardless of the difficulty, materials or equipment required. The payment rates include, but are not limited to, all applicable taxes, fees, overheads, and all other direct and indirect costs incurred or to be incurred by the Contractor.

The Contractor is not entitled to be paid the maximum liability for any period under the Contract or any extensions of the Contract for work not requested by the State. The maximum liability represents available funds for payment to the Contractor and does not guarantee payment of any such funds to the Contractor under this Contract unless the State requests work and the Contractor performs said work. In which case, the Contractor shall be paid in accordance with the payment rates detailed in section C.3. The State is under no obligation to request work from the Contractor in any specific dollar amounts or to request any work at all from the Contractor during any period of this Contract.

C.2. Compensation Firm. The payment rates and the maximum liability of the State under this Contract are firm for the duration of the Contract and are not subject to escalation for any reason unless amended.

C.3. Payment Methodology. The Contractor shall be compensated based on the payment rates herein for units of service authorized by the State in a total amount not to exceed the Contract Maximum Liability established in section C.1.

- a. The Contractor’s compensation shall be contingent upon the satisfactory completion of units, milestones, or increments of service defined in section A.
- b. The Contractor shall be compensated for said units, milestones, or increments of service based upon the following payment rates:

Service Description	Amount (per compensable increment)
"Exhibit A" titled "Guidelines Covering Maintenance of State Highways through Municipalities"	See Exhibit A
"Exhibit B" containing the maximum allowable labor and equipment rates.	See Exhibit B

C.4. Travel Compensation. The Contractor shall not be compensated or reimbursed for travel, meals, or lodging.

C.5. Invoice Requirements. The Contractor shall invoice the State only for completed increments of service and for the amount stipulated in section C.3, above, and present said invoices no more often than monthly, with all necessary supporting documentation, to:

State of Tennessee Department of Transportation
1050 Cosby Highway
Newport, TN 37821

- a. Each invoice shall clearly and accurately detail all of the following required information (calculations must be extended and totaled correctly).
 - (1) Invoice Number (assigned by the Contractor)
 - (2) Invoice Date

- (3) Contract Number (assigned by the State)
- (4) Customer Account Name: Tennessee Department of Transportation
- (5) Customer Account Number (assigned by the Contractor to the above-referenced Customer)
- (6) Contractor Name
- (7) Contractor Tennessee Edison Registration ID Number Referenced in Preamble of this Contract
- (8) Contractor Contact for Invoice Questions (name, phone, and/or fax)
- (9) Contractor Remittance Address
- (10) Description of Delivered Service
- (11) Complete Itemization of Charges, which shall detail the following:

- i. Service or Milestone Description (including name & title as applicable) of each service invoiced
- ii. Number of Completed Units, Increments, Hours, or Days as applicable, of each service invoiced
- iii. Applicable Payment Rate (as stipulated in Section C.3.) of each service invoiced
- iv. Amount Due by Service
- v. Total Amount Due for the invoice period

b. The Contractor understands and agrees that an invoice under this Contract shall:

- (1) include only charges for service described in Contract Section A and in accordance with payment terms and conditions set forth in Contract Section C;
- (2) only be submitted for completed service and shall not include any charge for future work;
- (3) not include sales tax or shipping charges; and
- (4) initiate the timeframe for payment (and any discounts) only when the State is in receipt of the invoice, and the invoice meets the minimum requirements of this section C.5.

C.6. Payment of Invoice. A payment by the State shall not prejudice the State's right to object to or question any payment, invoice, or matter in relation thereto. A payment by the State shall not be construed as acceptance of any part of the work or service provided or as approval of any amount invoiced.

C.7. Invoice Reductions. The Contractor's invoice shall be subject to reduction for amounts included in any invoice or payment theretofore made which are determined by the State, on the basis of audits conducted in accordance with the terms of this Contract, not to constitute proper remuneration for compensable services.

C.8. Deductions. The State reserves the right to deduct from amounts, which are or shall become due and payable to the Contractor under this or any contract between the Contractor and the State of Tennessee any amounts, which are or shall become due and payable to the State of Tennessee by the Contractor.

C.9. Prerequisite Documentation. The Contractor shall not invoice the State under this Contract until the State has received the following documentation properly completed.

- a. The Contractor shall complete, sign, and present to the State the "Authorization Agreement for Automatic Deposit Form" provided by the State. By doing so, the Contractor acknowledges and agrees that, once this form is received by the State, payments to the Contractor, under this or any other contract the Contractor has with the State of Tennessee, may be made by ACH; and
- b. The Contractor shall complete, sign, and return to the State the State-provided W-9 form. The taxpayer identification number on the W-9 form must be the same as the

Contractor's Federal Employer Identification Number or Social Security Number referenced in the Contractor's Edison registration information.

D. STANDARD TERMS AND CONDITIONS:

- D.1. Required Approvals. The State is not bound by this Contract until it is signed by the contract parties and approved by appropriate officials in accordance with applicable Tennessee laws and regulations (depending upon the specifics of this contract, said officials may include, but are not limited to, the Commissioner of Finance and Administration, the Commissioner of Human Resources, and the Comptroller of the Treasury).
- D.2. Modification and Amendment. This Contract may be modified only by a written amendment signed by all parties hereto and approved by both the officials who approved the base contract and, depending upon the specifics of the contract as amended, any additional officials required by Tennessee laws and regulations (said officials may include, but are not limited to, the Commissioner of Finance and Administration, the Commissioner of Human Resources, and the Comptroller of the Treasury).
- D.3. Termination for Convenience. The State may terminate this Contract without cause for any reason. Said termination shall not be deemed a breach of contract by the State. The State shall give the Contractor at least thirty (30) days written notice before the effective termination date. The Contractor shall be entitled to compensation for satisfactory, authorized service completed as of the termination date, but in no event shall the State be liable to the Contractor for compensation for any service which has not been rendered. Upon such termination, the Contractor shall have no right to any actual general, special, incidental, consequential, or any other damages whatsoever of any description or amount.
- D.4. Termination for Cause. If the Contractor fails to properly perform its obligations under this Contract in a timely or proper manner, or if the Contractor violates any terms of this Contract, the State shall have the right to immediately terminate the Contract and withhold payments in excess of fair compensation for completed services. Notwithstanding the above, the Contractor shall not be relieved of liability to the State for damages sustained by virtue of any breach of this Contract by the Contractor.
- D.5. Subcontracting. The Contractor shall not assign this Contract or enter into a subcontract for any of the services performed under this Contract without obtaining the prior written approval of the State. If such subcontracts are approved by the State, each shall contain, at a minimum, sections of this Contract below pertaining to "Conflicts of Interest," "Nondiscrimination," and "Records" (as identified by the section headings). Notwithstanding any use of approved subcontractors, the Contractor shall be the prime contractor and shall be responsible for all work performed.
- D.6. Conflicts of Interest. The Contractor warrants that no part of the total Contract Amount shall be paid directly or indirectly to an employee or official of the State of Tennessee as wages, compensation, or gifts in exchange for acting as an officer, agent, employee, subcontractor, or consultant to the Contractor in connection with any work contemplated or performed relative to this Contract.
- D.7. Nondiscrimination. The Contractor hereby agrees, warrants, and assures that no person shall be excluded from participation in, be denied benefits of, or be otherwise subjected to discrimination in the performance of this Contract or in the employment practices of the Contractor on the grounds of handicap or disability, age, race, color, religion, sex, national origin, or any other classification protected by Federal, Tennessee State constitutional, or statutory law. The Contractor shall, upon request, show proof of such nondiscrimination and shall post in conspicuous places, available to all employees and applicants, notices of nondiscrimination.
- D.8. Records. The Contractor shall maintain documentation for all charges under this Contract. The books, records, and documents of the Contractor, insofar as they relate to work performed or money received under this Contract, shall be maintained for a period of three (3) full years from the date of the final payment and shall be subject to audit at any reasonable time and upon

reasonable notice by the State, the Comptroller of the Treasury, or their duly appointed representatives. The financial statements shall be prepared in accordance with generally accepted accounting principles.

- D.9. Prevailing Wage Rates. All contracts for construction, erection, or demolition or to install goods or materials that involve the expenditure of any funds derived from the State require compliance with the prevailing wage laws as provided in *Tennessee Code Annotated*, Section 12-4-401 *et seq.*.
- D.10. Monitoring. The Contractor's activities conducted and records maintained pursuant to this Contract shall be subject to monitoring and evaluation by the State, the Comptroller of the Treasury, or their duly appointed representatives.
- D.11. Progress Reports. The Contractor shall submit brief, periodic, progress reports to the State as requested.
- D.12. Strict Performance. Failure by any party to this Contract to insist in any one or more cases upon the strict performance of any of the terms, covenants, conditions, or provisions of this Contract shall not be construed as a waiver or relinquishment of any such term, covenant, condition, or provision. No term or condition of this Contract shall be held to be waived, modified, or deleted except by a written amendment signed by the parties hereto.
- D.13. Independent Contractor. The parties hereto, in the performance of this Contract, shall not act as employees, partners, joint venturers, or associates of one another. It is expressly acknowledged by the parties hereto that such parties are independent contracting entities and that nothing in this Contract shall be construed to create an employer/employee relationship or to allow either to exercise control or direction over the manner or method by which the other transacts its business affairs or provides its usual services. The employees or agents of one party shall not be deemed or construed to be the employees or agents of the other party for any purpose whatsoever.

The Contractor, being a Tennessee governmental entity, is governed by the provisions of the Tennessee Government Tort Liability Act, *Tennessee Code Annotated*, Sections 29-20-101 *et seq.*, for causes of action sounding in tort. Further, no contract provision requiring a Tennessee political entity to indemnify or hold harmless the State beyond the liability imposed by law is enforceable because it appropriates public money and nullifies governmental immunity without the authorization of the General Assembly.

- D.14. State Liability. The State shall have no liability except as specifically provided in this Contract.
- D.15. Force Majeure. The obligations of the parties to this Contract are subject to prevention by causes beyond the parties' control that could not be avoided by the exercise of due care including, but not limited to, natural disasters, riots, wars, epidemics, or any other similar cause.
- D.16. State and Federal Compliance. The Contractor shall comply with all applicable State and Federal laws and regulations in the performance of this Contract.
- D.17. Governing Law. This Contract shall be governed by and construed in accordance with the laws of the State of Tennessee. The Contractor agrees that it will be subject to the exclusive jurisdiction of the courts of the State of Tennessee in actions that may arise under this Contract. The Contractor acknowledges and agrees that any rights or claims against the State of Tennessee or its employees hereunder, and any remedies arising therefrom, shall be subject to and limited to those rights and remedies, if any, available under *Tennessee Code Annotated*, Sections 9-8-101 through 9-8-407.
- D.18. Completeness. This Contract is complete and contains the entire understanding between the parties relating to the subject matter contained herein, including all the terms and conditions of the parties' agreement. This Contract supersedes any and all prior understandings, representations, negotiations, and agreements between the parties relating hereto, whether written or oral.

- D.19. Severability. If any terms and conditions of this Contract are held to be invalid or unenforceable as a matter of law, the other terms and conditions hereof shall not be affected thereby and shall remain in full force and effect. To this end, the terms and conditions of this Contract are declared severable.
- D.20. Headings. Section headings of this Contract are for reference purposes only and shall not be construed as part of this Contract.

E. SPECIAL TERMS AND CONDITIONS:

- E.1. Conflicting Terms and Conditions. Should any of these special terms and conditions conflict with any other terms and conditions of this Contract, these special terms and conditions shall control.
- E.2. Communications and Contacts. All instructions, notices, consents, demands, or other communications required or contemplated by this Contract shall be in writing and shall be made by certified, first class mail, return receipt requested and postage prepaid, by overnight courier service with an asset tracking system, or by EMAIL or facsimile transmission with recipient confirmation. Any such communications, regardless of method of transmission, shall be addressed to the respective party at the appropriate mailing address, facsimile number, or EMAIL address as set forth below or to that of such other party or address, as may be hereafter specified by written notice.

The State:

Shane Effler
 State of Tennessee Department of Transportation
 1050 Cosby Highway
 Newport, TN 37821
 shane.effler@tn.gov
 Telephone # 423-623-1227
 FAX # 423-625-4570

The Contractor:
 Porter Massengill, Director of Public Works & Utilities
 City of Jefferson City
 112 City Center Drive
 PO Box 530
 Jefferson City, TN 37760
 Telephone # 865-475-6617
 FAX # 865-475-8224

All instructions, notices, consents, demands, or other communications shall be considered effectively given upon receipt or recipient confirmation as may be required.

- E.3. Subject to Funds Availability. The Contract is subject to the appropriation and availability of State and/or Federal funds. In the event that the funds are not appropriated or are otherwise unavailable, the State reserves the right to terminate the Contract upon written notice to the Contractor. Said termination shall not be deemed a breach of Contract by the State. Upon receipt of the written notice, the Contractor shall cease all work associated with the Contract. Should such an event occur, the Contractor shall be entitled to compensation for all satisfactory and authorized services completed as of the termination date. Upon such termination, the Contractor shall have no right to recover from the State any actual, general, special, incidental, consequential, or any other damages whatsoever of any description or amount.
- E.4. MUTCD. In accordance with Tenn. Code Ann. 54-5-108, the Contractor shall conform to and act in accordance with the current edition of the Manual on Uniform Traffic Control Devices (MUTCD) as adopted by rules of the State. Particularly, the Contractor shall sign work-zones associated with this Contract in accordance with the aforesaid MUTCD.

E. 5. Maintenance. Nothing contained in this Contract shall change the maintenance obligations governed by the laws of the State of Tennessee, it being the intent of this Contract not to enlarge the present maintenance obligations of the State.

IN WITNESS WHEREOF,

CITY OF JEFFERSON CITY:

CONTRACTOR SIGNATURE **DATE**

PRINTED NAME AND TITLE OF CONTRACTOR SIGNATORY (above)

APPROVED AS TO FORM AND LEGALITY

CONTRACTOR ATTORNEY SIGNATURE **DATE**

PRINTED NAME AND TITLE OF CONTRACTOR ATTORNEY SIGNATORY (above)

STATE OF TENNESSEE DEPARTMENT OF TRANSPORTATION:

WILL REID, COMMISSIONER **DATE**

APPROVED AS TO FORM AND LEGALITY

LESLIE SOUTH, GENERAL COUNSEL **DATE**

GUIDELINES COVERING MAINTENANCE
OF STATE HIGHWAYS THROUGH MUNICIPALITIES

The following items, where applicable, are eligible for reimbursement by the State to the Contractor under the Standard Maintenance Agreement:

Activity	Maintenance Work Type	Unit Of Measure
401	Manual Spot Patching	Tons
402	Crack Repair	Pounds
404	Mechanical Continuous Patching	Tons
405	Milling	Square Yards
406	Surface Replacement	Tons
411	Concrete Pavement Repair	Cubic Yards
412	Concrete Joint Repair	Linear Feet
425	Grading Unpaved Surface (Shoulder)**	Linear Miles
427	Patching Unpaved Surface (Shoulder)**	Tons
435	Machine Mowing**	Acres
438	Debris Removal**	Man Hours
441	Litter Removal**	Roadway Miles
446	Mechanical Sweeping and Street Flushing	Miles
447	Manual Roadway Sweeping	Man Hours
460	Plowing Snow	Lane Miles
461	De-icing Salt and/or Sand for Snow & Ice Removal	Tons
463	Anti-icing (Salt Brine)	Gallons
470	Pavement Markings	Line Miles
471	Specialty Markings	Each

** Work must be inside the area eligible for reimbursements as detailed in "CITY MAINTENANCE ROADWAY TYPICAL SECTIONS".

The following items are the responsibility of the Contractor and are not eligible for reimbursement by the State:

1. Mowing right-of-way back of curbs or beyond edge of paved surface on roadway segments which are not access controlled.
2. Litter from right-of-way back of curbs or beyond edge of paved surface on roadway segments which are not access controlled.
3. Storm drainage
4. Traffic control signs and signals and any other traffic control or monitoring devices.
5. Street lighting
6. Street name signs
7. Tree removal and vegetation control on right-of-way back of curbs or beyond edge of paved surface on roadway segments which are not access controlled.
8. Sidewalks

NOTE:

1. Major resurfacing when generally required will be performed by the State as a construction project, in accordance with a program developed after consultation with the Contractor.
2. The State will furnish and maintain route markers through the Municipalities.

CITY MAINTENANCE ROADWAY TYPICAL SECTIONS

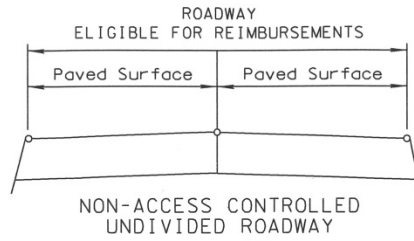


FIGURE 1A

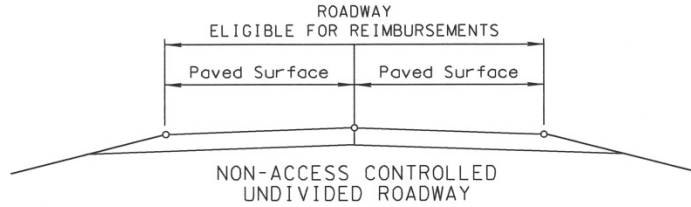


FIGURE 1B

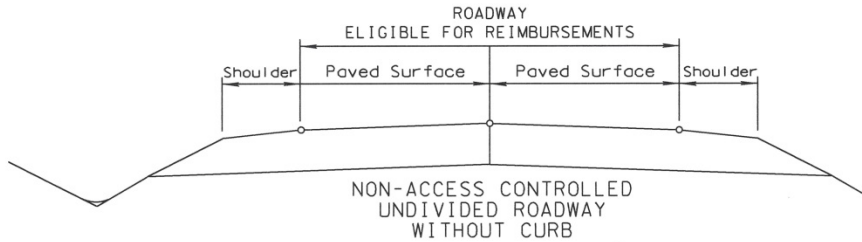


FIGURE 1C

NOTE: IN FIGURES 1A, 1B, AND 1C FOR NON-CONTROLLED ROUTES THE PAVED SURFACE WILL INCLUDE PAVED SHOULDERS.

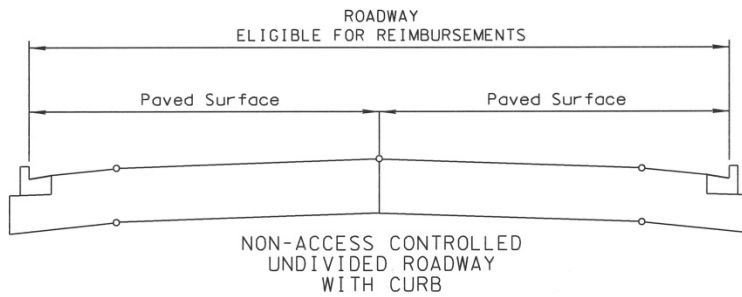


FIGURE 1D

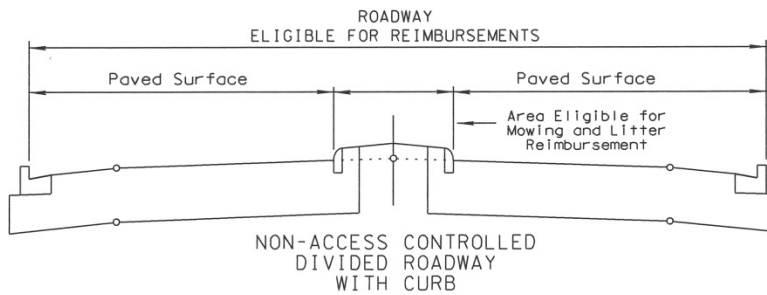


FIGURE 1E

CITY MAINTENANCE
ROADWAY TYPICAL SECTIONS

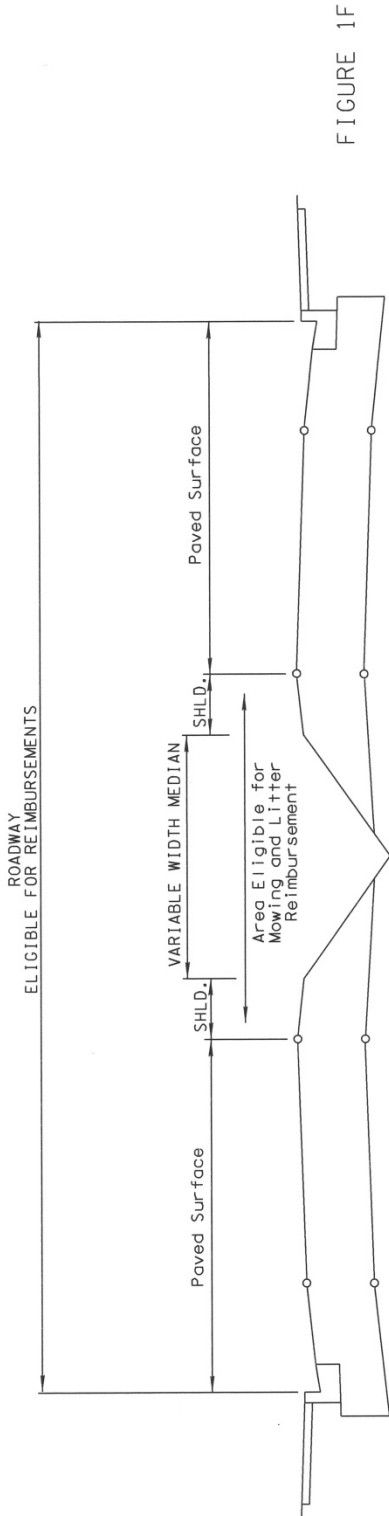


FIGURE 1F

NON-ACCESS CONTROLLED
DIVIDED ROADWAY WITH CURB

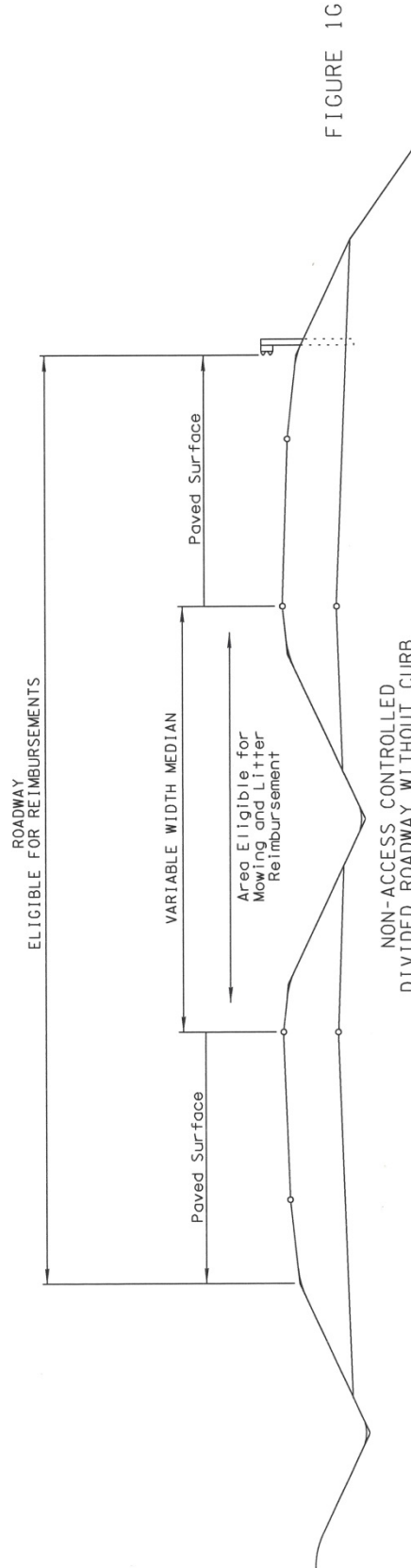


FIGURE 1G

NON-ACCESS CONTROLLED
DIVIDED ROADWAY WITHOUT CURB

NOTE:
IF FIGURES 1F AND 1G FOR NON-ACCESS CONTROLLED ROUTES
THE PAVED SURFACE WILL INCLUDE PAVED SHOULDERS.

CITY MAINTENANCE
ROADWAY TYPICAL SECTIONS

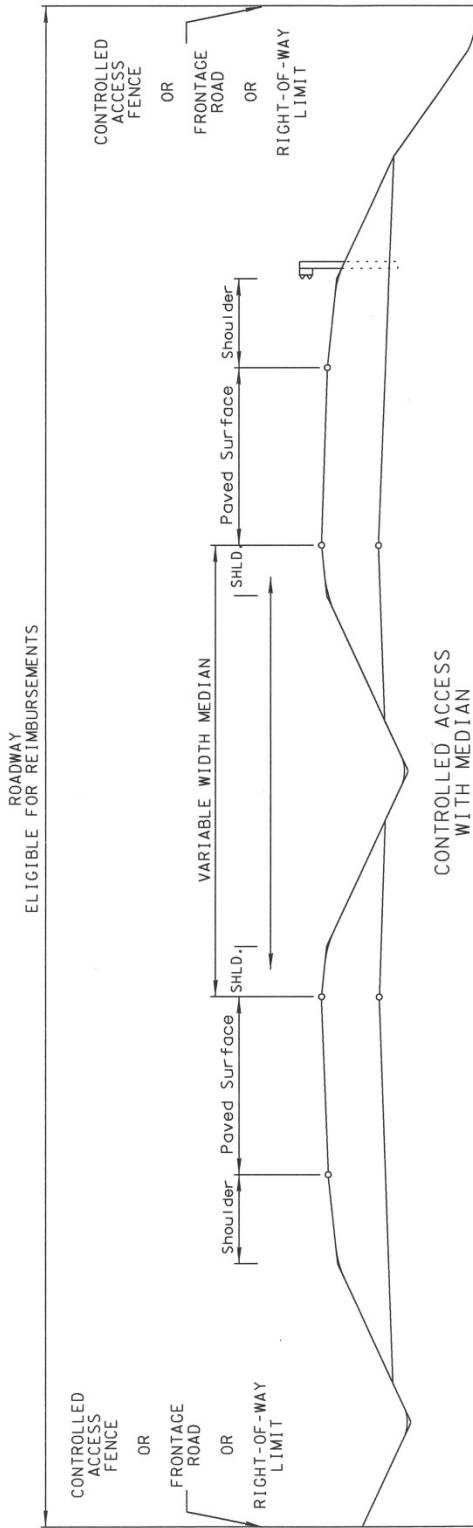


FIGURE 2A

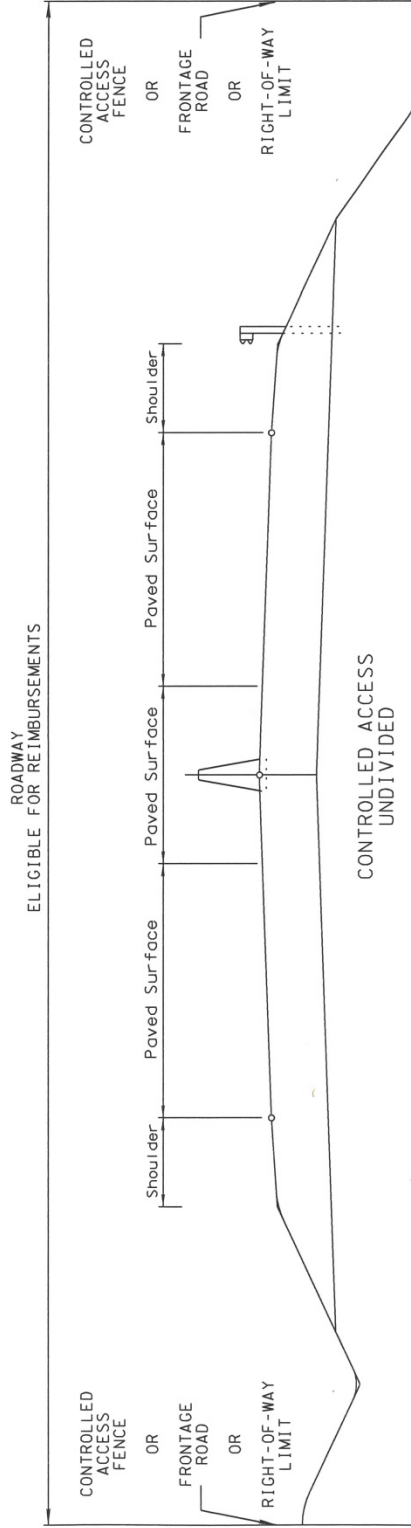


FIGURE 2B

"EXHIBIT B"
MAXIMUM ALLOWABLE EQUIPMENT RATES
2026-2028 FISCAL YEAR

ITEM NO.	DESCRIPTION OF EQUIPMENT	RATE	UNIT
1	SEDAN, POLICE OR FULL SIZE	\$18.00	HR
2	TRUCK, PICKUP	\$20.00	HR
3	TRUCK, ¾ TO 1 TON LIGHT DUTY	\$24.00	HR
4	TRUCK, ¾ TO 1 TON 4X4	\$24.00	HR
5	TRUCK, UTILITY/SERVICE BODY	\$28.00	HR
6	TRUCK, DUMP UP TO 15,000 GVWR	\$70.00	HR
7	TRUCK, DUMP OVER 15,000 UP TO 20,000 GVWR	\$80.00	HR
8	TRUCK, DUMP OVER 20,000 UP TO 40,000 GVWR	\$100.00	HR
9	TRUCK, DUMP TANDEM AXLE OVER 40,000 GVWR	\$120.00	HR
10	TRUCK, STAKE OR FLATBED UP TO 10,000 GVWR	\$30.00	HR
11	TRUCK, STAKE OR FLATBED OVER 10,000 UP TO 20,000 GVWR	\$45.00	HR
12	TRUCK, STAKE OR FLATBED OVER 20,000	\$65.00	HR
13	TRUCK, FLATBED OVER 32,500 GVWR	\$85.00	HR
14	TRUCK, TRACTOR SINGLE AXLE	\$70.00	HR
15	TRUCK, TRACTOR TANDEM AXLE	\$85.00	HR
16	TRUCK, SEWER/CULVERT/CATCH BASIN/ CLEANER (VAC-ALL)	\$165.00	HR
17	SWEEPER, TRUCK MOUNTED	\$200.00	HR
18	SWEEPER, SELF-PROPELLED	\$110.00	HR
19	TRUCK, CRANE	\$65.00	HR
20	TRUCK, EXCAVATOR	\$190.00	HR
21	TRUCK, REFUSE COLLECTION	\$85.00	HR
22	TRACTOR, W/SWEEPER	\$66.00	HR
23	TRACTOR, W/DITCHER	\$125.00	HR
24	TRACTOR, WHEEL	\$100.00	HR
25	CHIPPER, BRUSH	\$70.00	HR
26	TRAILER, TILT	\$9.00	HR
27	TRAILER, PLATFORM OR GENERAL	\$29.00	HR
28	TRAILER, LOW BOY TANDEM	\$21.00	HR
29	JOINT & CRACK SEALING MACHINE	\$55.00	HR
30	ASPHALT RECLAIMER/RECYCLER MACHINE	\$76.00	HR
31	PAVER, ASPHALT SELF-PROPELLED	\$150.00	HR
32	DISTRIBUTOR, ASPHALT, PULL TYPE	\$51.00	HR
33	CHIP SPREADER MACHINE	\$110.00	HR
34	EXCAVATOR, TRACK TYPE (TRACKHOE)	\$165.00	HR
35	DRAGLINES AND CRANES	\$188.00	HR
36	TRACTOR, CRAWLER (DOZER)	\$165.00	HR
37	MOTOR GRADER	\$110.00	HR
38	BACKHOE	\$75.00	HR

"EXHIBIT B"
MAXIMUM ALLOWABLE EQUIPMENT RATES
2026-2028 FISCAL YEAR

ITEM NO.	DESCRIPTION OF EQUIPMENT	RATE	UNIT
40	LOADER, FT END RUBBER TIRED (ARTICULATED) OVER 1 UP TO 1.5 CY	\$110.00	HR
41	LOADER, FT END RUBBER TIRED (ARTICULATED) OVER 1.5 CU. YD.	\$110.00	HR
42	LOADER, FRONT END TRACK TYPE	\$110.00	HR
43	LOADER, SKID-STEER	\$100.00	HR
44	PROFILER, MILLING MACHINE	\$500.00	HR
45	ROLLER, WALK BEHIND	\$8.00	HR
46	ROLLER, STEEL WHEEL, 1 TO 5 TONS	\$100.00	HR
47	ROLLER, STEEL WHEEL, OVER 5 TONS	\$170.00	HR
48	GENERATOR, PORTABLE	\$52.00	HR
49	AIR COMPRESSOR, PORTABLE OR PULL TYPE	\$64.00	HR
50	WELDER, PORTABLE OR PULL TYPE	\$10.00	HR
51	CONCRETE MIXER, PORTABLE OR PULL TYPE	\$60.00	HR
52	CURBING MACHINE	\$140.00	HR
53	PAINT MACHINE, WALK BEHIND	\$70.00	HR
54	PAINT MACHINE, TRUCK MOUNTED (LARGE)	\$175.00	HR
55	THERMOPLASTIC MARKING MACHINE, WALK BEHIND	\$40.00	HR
56	TRAFFIC LINE REMOVER (WATER BLASTER)	\$100.00	HR
57	ARROW BOARD, TRAILER OR TRUCK MOUNTED	\$5.00	HR
58	MESSAGE SIGN, TRAILER MOUNTED	\$5.00	HR
59	LIGHT TOWER, TRAILER MOUNTED	\$30.00	HR
60	TRUCK MOUNTED ATTENUATOR	\$10.00	HR

Equipment reimbursement is based on TDOT and Rental Rate Blue Book rates, using FHWA-approved methods. If equipment is not listed or matched, other industry-standard rates, such as the FEMA Schedule or Department-approved rates, may be used.

"EXHIBIT B"
CITY OF BEAN STATION
MAXIMUM ALLOWABLE LABOR RATES
(To be supplied by the City at this time)
Beginning July 1, 2026 and ending June 30, 2028

Job Title Classification	Low Rate	High Rate
Part Time Worker	\$11.00	\$16.00
Maintenance Worker	\$14.00	\$20.00
Equipent Worker	\$16.00	\$32.00
Crew Chief	\$20.00	\$35.00
Assistant Supervisor	\$28.00	\$45.00
Supervisor	\$32.00	\$50.00

****Plus Fringe Benefits of 40%**

Letter regarding the proposed *Corn & Bacon Festival at Mossy Creek* for City of Jefferson City Council:

06/01/2026

Mayor and Members of City Council
City of Jefferson City
Jefferson City, Tennessee

RE: Corn & Bacon Festival at Mossy Creek – Festival Designation and Partnership Framework

Dear Mayor and Members of Council:

On behalf of the Heritage Center, Jefferson City Parks & Recreation, and community stakeholders who have participated in discussions regarding Jefferson City’s fall festival programming, we respectfully submit this letter for consideration regarding the proposed **Corn & Bacon Festival at Mossy Creek**, to be held on the **first Saturday in October**.

The desire to host this festival on the first Saturday in October stems from a longstanding community interest in preserving this timeframe as the City’s major fall festival tradition. Residents, families, downtown businesses, and community partners have consistently expressed a desire to maintain an anchor event during this season that celebrates Jefferson City’s heritage, culture, and sense of place while continuing to support downtown activity and tourism.

The proposed rebranding to **Corn & Bacon Festival at Mossy Creek** is intended to create a more clear and engaging identity for the event. This approach is designed to reduce confusion regarding event expectations and organization while encouraging broader community participation and renewed excitement around a signature fall gathering. The rebranding reflects an opportunity to build upon the strengths of prior festivals while introducing a fresh framework that emphasizes food, heritage, local history, family-friendly activities, and community engagement.

Importantly, this proposal is not intended to limit future festival opportunities throughout the calendar year. Jefferson City remains well-positioned to host additional festivals, cultural programming, and seasonal events that support tourism, economic development, and community engagement. Rather, the proposal before Council seeks to preserve the first Saturday in October as the community’s principal fall festival date while allowing flexibility for new events and programming opportunities to emerge throughout the year.

To support a successful and well-organized event structure, the City of Jefferson City and the Heritage Center have collaboratively developed a proposed Operational Concept Plan and Memorandum of Understanding (MOU) to clearly define roles,

responsibilities, and expectations between both parties. It is our hope that this proposed partnership framework provides Council with confidence that the festival can be executed in an organized, accountable, and cooperative manner.

The MOU establishes clear operational responsibilities, including municipal coordination, public safety, permitting, vendor management, insurance coverage, entertainment logistics, volunteer coordination, historical programming, sponsorship efforts, and joint event planning. By clearly delineating these responsibilities, the City and Heritage Center seek to establish a transparent partnership structure that supports effective event delivery and minimizes uncertainty regarding operational oversight.

As Council considers this matter, we respectfully emphasize the importance of timely direction. Regardless of the ultimate decision, adequate planning time is essential for festival logistics, entertainment scheduling, sponsorship development, vendor recruitment, public safety coordination, marketing, and volunteer organization. A clear determination at the earliest practicable opportunity will help ensure that all parties can proceed responsibly and effectively in preparing for October 2026.

We appreciate Council’s consideration of this proposal and remain committed to working collaboratively to support a successful event that reflects the values, traditions, and aspirations of the Jefferson City community.

Respectfully submitted,

Teresa Collins & Jeanne Musick
Heritage Center

Kevin Bolden & Truth Hafey
City of Jefferson City Parks & Recreation

**OPERATIONAL CONCEPT PLAN
AND MEMORANDUM OF UNDERSTANDING**

CORN & BACON FESTIVAL AT MOSSY CREEK

The MEMORANDUM OF UNDERSTANDING (“MOU”) is made on this _____ day of _____, 2026 at _____ (the “Effective Date”).

BETWEEN

City of Jefferson City

AND

Heritage Center

Effective Date: Upon execution by both parties

Event Date: Saturday, October 3, 2026

Festival Hours: 11:00 a.m. – 4:00 p.m.

I. PURPOSE

This Memorandum of Understanding (“MOU”) establishes the operational framework, roles, responsibilities, and cooperative expectations between the City of Jefferson City (“City”) and the Heritage Center (“Heritage Center”) for the planning, organization, management, and execution of the **Corn & Bacon Festival at Mossy Creek** (“Festival”).

The intent of this agreement is to clearly delineate operational responsibilities, establish accountability, coordinate festival programming and logistics, and provide a cooperative structure to ensure a safe, successful, and community-oriented public event.

This MOU serves as an Operational Concept Plan and is intended to guide collaborative planning, event execution, public safety coordination, and post-event evaluation.

II. FESTIVAL OVERVIEW

Event Name: Corn & Bacon Festival at Mossy Creek

Date of Event: Saturday, October 3, 2026

Operating Hours: 11:00 a.m. – 4:00 p.m.

Proposed Festival Program Area:

Festival programming and activities shall be conducted in and around the following areas:

- Mossy Creek Station
- Downtown Jefferson City / Main Street corridor
- Old City Hall property and grounds

The Festival footprint may include public streets, sidewalks, municipal spaces, and Heritage Center-operated areas, as approved through the planning process.

III. EVENT PURPOSE AND PROGRAMMING

The Festival is intended to celebrate local heritage, history, traditions, and community engagement while promoting tourism and economic activity within downtown Jefferson City.

Programming and event content shall be developed collaboratively between the City and the Heritage Center.

Anticipated festival activities may include, but are not limited to:

- Live music and entertainment
- Yard games and recreational play
- Food vendors
- Craft and artisan vendors
- Living history demonstrations
- Period actors and historical interpreters
- Family-oriented programming and heritage-based educational experiences

Additional programming may be added upon mutual agreement of both parties.

IV. GOVERNANCE AND COOPERATIVE STRUCTURE

The City and Heritage Center agree to work collaboratively in good faith to coordinate all Festival-related planning, logistics, programming, and implementation.

Planning meetings may be conducted jointly as needed to coordinate operational requirements, scheduling, vendor placement, public safety considerations, marketing, and entertainment logistics.

Final operational decisions affecting public infrastructure, municipal safety requirements, and public right-of-way access shall remain subject to approval by the City.

Programming and historical content associated with Old City Hall and Heritage Center-led activities shall be coordinated by the Heritage Center.

V. RESPONSIBILITIES OF THE CITY OF JEFFERSON CITY

The City shall have primary responsibility for municipal operations and downtown festival management, including but not limited to the following:

A. Permits and Governmental Coordination

The City shall obtain, approve, or coordinate all necessary municipal permits, permissions, street closures, and governmental authorizations associated with the Festival.

B. Public Safety and Emergency Coordination

The City shall coordinate public safety planning including:

- Police services
- Fire and emergency response coordination
- Traffic management
- Crowd control measures
- Emergency access planning

C. Public Works and Site Operations

The City shall oversee municipal operational needs including:

- Barricades and street closures
- Public works support
- Waste collection and sanitation services
- Traffic routing and detour placement
- General municipal operational support

D. Insurance and Liability Coverage

The City shall maintain event liability insurance for all City-owned property and municipal spaces utilized during the Festival, consistent with prior City event practices.

E. Vendor Management

The City shall be responsible for:

- Collection of all street vendor and booth fees
- Vendor registration and administrative processing
- Coordination of municipal vendor compliance requirements

Booth assignments shall be determined jointly by the City and Heritage Center through mutual understanding and collaborative planning.

F. Downtown Entertainment

The City shall be responsible for all entertainment located within the Downtown/Main Street festival area, including:

- Selection and coordination of entertainers
- Entertainer contracts and payment
- Stage, sound, and technical requirements
- Power and logistical support necessary for performances

VI. RESPONSIBILITIES OF THE HERITAGE CENTER

The Heritage Center shall have primary responsibility for historical programming, volunteer engagement, and activities associated with Old City Hall and Heritage Center-managed areas.

A. Volunteers

The Heritage Center shall coordinate volunteer recruitment, scheduling, and management for Festival activities under its supervision.

B. Historical Programming

The Heritage Center shall organize and coordinate:

- Living history demonstrations
- Period actors and historical interpretation
- Heritage-focused educational programming

C. Sponsorships

The Heritage Center may solicit and coordinate sponsorships to support Festival activities and programming. Sponsorships may be taken for all entertainment locations, living history demonstrations, and general operational costs.

Sponsorships received for delegated City spaces are not mandatory but may be used to aid in financial obligations of the City with excess funds kept by the Heritage Center.

D. Old City Hall Entertainment

The Heritage Center shall be responsible for entertainment and performances located at Old City Hall, including:

- Entertainer coordination
- Contracts and payment of entertainers
- Sound and technical needs

E. Insurance and Liability Coverage

The Heritage Center shall maintain a million-dollar liability insurance coverage for Heritage Center-owned or controlled property utilized during Festival operations.

VII. JOINT RESPONSIBILITIES

The City and Heritage Center shall jointly undertake the following responsibilities:

A. Festival Programming

Festival programming shall be collaboratively developed to ensure balanced entertainment, heritage engagement, recreation, and community participation.

B. Booth Assignments

Vendor booth placement and assignments shall be determined jointly to promote operational efficiency, pedestrian flow, and program balance.

C. Marketing and Promotion

Festival marketing shall be coordinated through a partnership involving:

- Jefferson County Tourism
- The City of Jefferson City
- The Heritage Center

Collaborative marketing efforts may include:

- Digital promotion
- Social media campaigns
- Printed advertising
- Event calendars
- Community outreach and tourism initiatives

D. Decorations and Atmosphere

The Heritage Center and City shall coordinate decorative elements and thematic enhancements consistent with the historical and community character of the Festival. Decorative donations will be accepted by both entities. The cost of festival decorations shall be allocated proportionally between the City and the Heritage Center based upon the placement and concentration of decorative elements within City-controlled areas and Old City Hall/Heritage Center-designated areas.

E. Event Planning Coordination

Both parties agree to participate in planning meetings and coordinate operational needs to ensure effective event implementation.

VIII. FINANCIAL UNDERSTANDINGS

Except as otherwise agreed in writing:

1. Vendor fees collected by the City shall remain under City administration for event-related purposes.
2. Each party shall be responsible for costs associated with its designated operational responsibilities.
3. The City shall bear costs related to municipal operations, downtown entertainment, downtown decorations, barricades, sanitation, and public safety.
4. The Heritage Center shall bear costs related to historical programming, volunteers, sponsorship-supported activities, Old City Hall decorations and Old City Hall entertainment.

IX. INDEMNIFICATION AND LIABILITY

Each party shall remain responsible for the acts and omissions of its officers, employees, volunteers, agents, contractors, and representatives within the scope of their assigned responsibilities.

Nothing contained herein shall be construed as a waiver of any governmental immunity, statutory protection, or limitation of liability available under Tennessee law.

Each party agrees to maintain appropriate insurance coverage for the facilities, property, and activities under its respective operational control.

X. TERM, MODIFICATION, AND TERMINATION

This MOU shall remain in effect through the completion of the 2026 Corn & Bacon Festival at Mossy Creek and any associated post-event activities unless modified or terminated by mutual written agreement.

This agreement may be amended at any time through written mutual consent of both parties.

Either party may withdraw from participation upon reasonable written notice if operational, financial, or safety concerns substantially affect Festival execution.

XI. GOOD FAITH COOPERATION

The City and Heritage Center agree to act in good faith and cooperate fully to ensure the success of the Festival and promote a safe, welcoming, family-friendly, and historically engaging community event.

XII. AUTHORIZATION AND SIGNATURES

IN WITNESS WHEREOF, the parties hereto have executed this Memorandum of Understanding and Operational Concept Plan.

CITY OF JEFFERSON CITY

By: _____

Name:

Title:

Date:

HERITAGE CENTER

By: _____

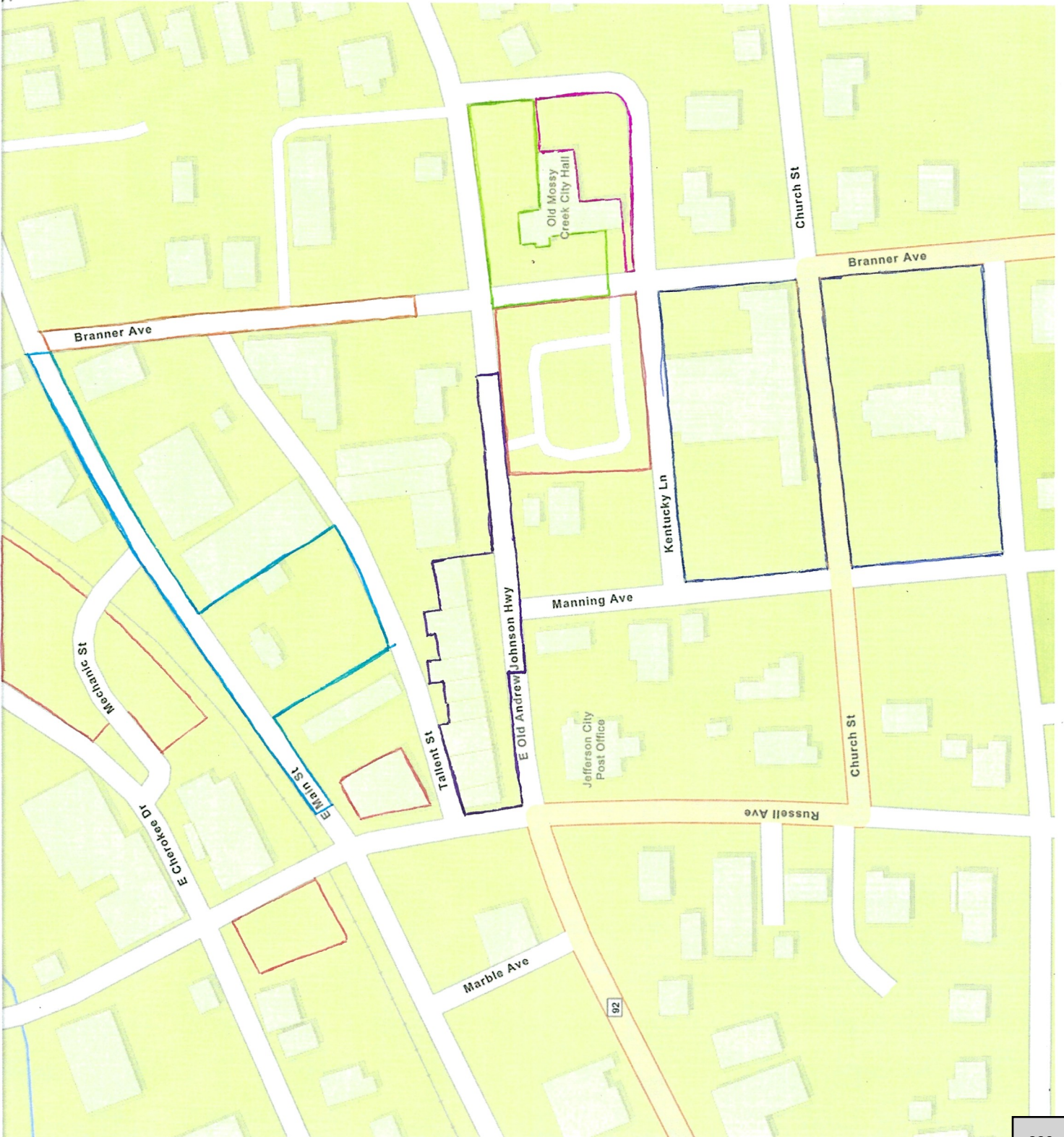
Name:

Title:

Date:

KEY

- Main St. □
- Activities/ General Vendors □
- Downtown □
- Businesses/ Political/ Informational Vendors □
- Theme Specific Vendors/ Living History Demonstrations □
- Old City Hall Entertainment/ After Festival Food Trucks □
- Emergency Vehicles/ Handicap Transportation □
- Church Activities □
- Parking □



JEFFERSON CITY, TENNESSEE

Resolution 2026 - 14

**A RESOLUTION AUTHORIZING THE NAME CHANGE OF
“THE FESTIVAL @ MOSSY CREEK” TO
“THE CORN & BACON FESTIVAL AT MOSSY CREEK”
AND AUTHORIZING THE PARTNERING WITH THE
HERITAGE CENTER FOR EXPANDING THE FESTIVAL**

WHEREAS, the City has sponsored a fall festival for the benefit and enjoyment of the citizens and residents of the City and surrounding community; and

WHEREAS, a review of the Festival shows the City would highly benefit from a name change and partnering with the community for an increase in community engagement; and

WHEREAS, the new name would take place for the 2026 festival.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City Jefferson City to allow the name change to the “Corn & Bacon Festival at Mossy Creek”.

BE IT FUTHER RESOLVED that the City Council intends to partner with the Heritage Center for the festival to be held in the Fall of 2026.

ADOPTED this 1st day of June, 2026.

APPROVED:

Mitch Cain, Mayor

Attest: _____
Bettina Chandler, City Recorder