



City Council Work Session Meeting Agenda

May 19, 2026 at 5:00 PM

Jefferson City Municipal Building

1. Call to Order

Opening Prayer

Pledge of Allegiance

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

3. Communications from the Mayor

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

a. Introduction of new director for Jefferson Alliance - **Joe Gibson and John Turner**

5. Items for Discussion

a. Discuss Interlocal Agreement between County and City for Rehabilitation of Mossy Creek Wildlife Viewing Area - **Carey Davis, Jefferson County**

b. Review Memorandum of Understanding with Springwell Foundation - **Eva Larrieu, Director**

c. Consider a Resolution of City Council to honor Tony Cate - **Councilwoman Ailene Combs/James Gallup**

d. Discuss Proposed Corn & Bacon Festival at Mossy Creek - **Kevin Bolden & Truth Hafey**

e. Discuss Proposed July 4th Celebration at Roy Harmon Park - **Kevin Bolden**

f. Proposed Maintenance Agreement with TDOT - **Porter Massengill**

g. Request to prohibit U-Turns at Chucky Pike and Clinchview Circle - **Porter Massengill**

h. Request for Change Order 1 - TDEC ARP Sewer Rehab Project - **James Gallup/Porter Massengill**

i. Review bids for RFB 26-08: Sidewalk Improvements Project Diabetes Phase 1 - **James Gallup**

j. Proposed Amendment to FY25-26 Operating Budget - **Bettina Chandler**

6. Appointments

a. **Parks and Recreation Committee** - The members are appointed for a two-year term by the City Council. There are two vacant positions to be filled.

- b. Historic Zoning Commission** - The members are appointed for a five-year term by the Mayor with confirmation by the City Council. The current members whose terms will expire in July of 2026 are Mike Dockery and Jeanne Musick. Mr. Dockery and Ms. Musick are both willing to be reappointed.
- c. Jefferson County Library Board** - The members are appointed for a three-year term by the City Council. The current member whose terms will expire in July of 2026 is Joe Payne. Mr. Payne is willing to be reappointed.

7. Calendar/Upcoming Events

- a.** The Deadline for LOI Submittals for Downtown Improvement Grant is Thursday, May 21, 2026.
- b.** The June Council Meeting will be on Monday, June 1, 2026.
- c.** The June Work Session will be on Tuesday, June 16, 2026.
- d.** The June HZC/Regional Planning Commission/BZA meeting will be on Monday, June 22, 2026.

8. Announcements

- a.** City Administrative Offices will be closed on Monday, May 25th in observance of Memorial Day.
- b.** Mossy Creek Foundation will be hosting CreekFest on Friday, May 29th and Saturday, May 30th.

9. Adjourn



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: Review of Memorandum of Understanding with Springwell Foundation

BACKGROUND:

- City Council authorized staff to work with Springwell Foundation regarding their proposal to provide education, childcare, and community programming services from Nelson-Merry Park & Gym.
- Springwell Foundation has provided a draft MOU for Council review pertaining renovations within Nelson-Merry Park & Gym.
- Per Zoning regulations, the site is Zoned R-1, which allows this operation but requires the additional step of approaching the Regional Planning Commission for use approval – in order to do so, Springwell needs owner approval (City Council) to move forward in that process.

FISCAL IMPACT:

- A separate facilities use and lease agreement would come at a later date.

REQUEST/RECOMMENDATION:

- Staff recommends review by City Attorney of the MOU for his input before final vote on June 1st.

ATTACHMENTS:

- Meeting notes and proposal from Springwell Foundation
- Draft Memorandum of Understanding

MEMORANDUM OF UNDERSTANDING ("MOU")

This MEMORANDUM OF UNDERSTANDING ("**MOU**") is made on this _____ day of _____, 2026 at _____ (the "*Effective Date*").

BETWEEN

1. **Spring-Well Foundation for Better Living**, a nonprofit organization, hereafter referred to as "**Spring-Well**,"

AND

2. the **City of Jefferson City**, hereafter referred to as "**the City**." A city in Jefferson County, part of the Morristown Metropolitan Statistical Area, known for its history as Mossy Creek and its location near Cherokee Lake.

(Each of Spring-Well and City shall be referred to as a "Party" and collectively as the "Parties".)

1. BACKGROUND / RECITALS

1. Spring-Well exists to empower individuals, restore communities, and build systems of care that last.
2. City serves as a key industrial, educational, and recreational hub in East Tennessee, acting as a residential town focused on historical preservation and downtown revitalization.
3. The Parties wish to collaborate for the purpose of this MOU to establish a cooperative partnership to support the
4. The purpose of this MOU is to establish a cooperative partnership to support the **repurposing and revitalization of Nelson Merry Park facilities** for the benefit of the Jefferson City community through educational, childcare, and community programming.
5. This MOU sets out the mutual understanding, principal terms and framework for the Parties' collaboration and is intended to provide the basis for negotiating and executing a definitive agreement covering detailed commercial, technical and legal terms.

2. DEFINITIONS

In this MOU, unless the context otherwise requires:

- **"Confidential Information"** means information disclosed by one Party to the other under or in connection with this MOU and includes technical, commercial, financial, operational and other proprietary information (see Clause 9).
- **"Project Period"** means the initial two (2) year period commencing on the Effective Date, as set out in Clause 7, during which Parties shall cooperate to achieve Project objectives.
- **"Steering Committee"** has the meaning given in Clause 5.1.
- **"Background IP"** has the meaning given in Clause 8.1.
- **"Foreground IP"** has the meaning given in Clause 8.2.

3. PURPOSE & SCOPE

6. **Purpose:** To outline the collaboration between Spring-Well and the City of Jefferson City to enable Spring-Well to pursue and secure grant funding for the **renovation and repurposing of designated spaces within Nelson Merry Park**.
7. **Scope.** The Parties' activities shall include (without limitation):
 - 7.1. **Administrative Support:** The City agrees to provide administrative support necessary for grant applications, including providing documentation or authorization required by grantors to demonstrate partnership, site approval, or municipal support for the project.
 - 7.2. Establish a community hub and childcare center that serves families in Jefferson City first and the surrounding county.
 - 7.3. Spring-Well and the City commit to ongoing collaboration, communication, and partnership to ensure the success of the community hub, childcare services, and park revitalization efforts.
 - 7.4. Both Parties acknowledge the importance of community engagement, transparency, and cooperative planning to meet the evolving needs of Jefferson City residents.
 - 7.5. Joint project planning and governance.
 - 7.6. Joint pursuit of grants, certifications, or incentives.
 - 7.7. Preparation of a roadmap for facility operations (upon successful completion of renovation).
8. **Annexures:** Detailed Deliverables, Milestones, Roles & Responsibilities and Project Plan are set out in Annexures A, B, and C respectively.

4. ROLES & RESPONSIBILITIES

4.1 SPRING-WELL (Party A) will:

9. Lead grant research, applications, and reporting on behalf of the Project.

10. Develop and submit renovation plans for the designated Nelson Merry Park spaces in compliance with applicable building, zoning, and childcare licensing standards.
11. Hire, onboard, and manage all staff and personnel required to operate the childcare center and community hub.
12. Obtain and maintain all required licenses, permits, and certifications to operate a licensed childcare center and community facility (see also Clause 4, Licensing and Regulatory Compliance).
13. Provide training materials and conduct community engagement and programming as outlined in Annexure B.
14. Maintain operations during the agreed Project Period and provide monthly and annual progress reports to the Steering Committee.

4.2 CITY (Party B) will:

15. Provide site access, reasonable working space, and facility support to Spring-Well's project and deployment team.
16. Facilitate local permits, zoning approvals, and construction inspections, and coordinate with relevant municipal departments and operators as needed.
17. Provide required documentation, letters of support, and authorization for grant applications as reasonably requested by Spring-Well.
18. Ensure availability of City personnel for coordination, inspections, and documentation activities.
19. Cooperate in evaluation, reporting, and documentation activities.

Each Party shall perform its obligations in good faith, using suitably qualified personnel and in compliance with applicable laws, health & safety rules and site protocols.

5. PROJECT GOVERNANCE

20. **Steering Committee:** Within 15 days of the *Effective Date*, the Parties shall constitute a Project Steering Committee consisting of two (2) representatives from each Party (the "Steering Committee") to oversee Project execution, approve milestones and resolve operational issues.
 21. **Meetings & Reporting:** Steering Committee to meet at least once every calendar month (or as otherwise agreed). Spring-Well to deliver monthly progress reports and a final pilot report at the end of the Project Period as per Annexure D.
 22. **Project Manager:** Each Party will appoint a Project Manager who shall be the primary contact for day-to-day coordination.
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6. FINANCIAL TERMS

23. **Costs & Funding:** Unless otherwise agreed in a separate Commercial Agreement, each Party will bear its own costs and expenses incurred in connection with this MOU and Project activities during the Project Period.
24. **Grant Funding and Facility Improvements:**
- 24.1. During Phase I of the project, Spring-Well will pursue grant opportunities including, but not limited to, the **T-Mobile Hometown Grant** and other applicable community development grants. Grant funding will be used to renovate and improve the following spaces located within Nelson Merry Park:
 - Two existing classroom spaces;
 - The lower-level locker room area, which will be repurposed into a **community room and multipurpose space**. The improvements will support the creation of a **community hub and childcare facility** serving local families.
25. **Facility Use and Lease Agreement.** Lease terms, rental fees, and operational details will be finalized in a separate facility lease agreement between the City and Spring-Well.
26. **Additional Funding Contributions:** If any material financial contribution is required (e.g., equipment purchase, third-party services or grant co-funding), a separate written agreement detailing the payment terms, schedules, deliverables and applicable taxes shall be executed prior to incurring such obligations.
27. **Taxes & Duties:** Each Party shall be responsible for its own taxes, duties and statutory levies arising from their performance of this MOU unless otherwise agreed in writing.
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7. PROJECT DURATION & MILESTONES

28. **Project Period:** This MOU shall be effective from the *Effective Date* and shall remain in force for an initial period of two (2) years (the "Project Period"), unless earlier terminated under Clause 14.
29. **Extension:** The Parties may, by mutual written agreement, extend the Project Period and/or implement further phases.
30. **Milestones:** Key milestones, acceptance criteria and timeframe are set out in Annexure B (e.g., Phase 1 — Grant Applications & Site Agreements: Months 1–3; Phase 2 — Renovation & Construction: Months 4–9; Phase 3 — Licensing, Staffing & Soft Open: Months 7–12; Phase 4 — Full Operations & Evaluation: Year 2).
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8. INTELLECTUAL PROPERTY (IP)

31. **Pre-Existing IP:** Each Party shall retain ownership of its pre-existing intellectual property (the "Background IP") and nothing in this MOU shall transfer title to such Background IP.
32. **Project IP:** Subject to Clause 8.3, new Intellectual Property conceived, developed or reduced to practice jointly during the Project ("Foreground IP") shall be owned jointly by the Parties in proportions to be agreed in a subsequent definitive agreement.
33. **License:** Each Party grants the other a non-exclusive, nontransferable, royalty-free license to use its Background IP to the extent necessary for performance of the Project

during the Project Period only. Any commercial exploitation, sublicensing or transfer of Foreground IP shall require a separate written agreement.

34. **Patents & Protection:** The Parties shall, subject to mutual consent, determine the filing, prosecution and maintenance of patent applications and share costs as per a subsequent written arrangement.

9. CONFIDENTIALITY & DATA PROTECTION

35. **Confidentiality Obligation:** Each Party undertakes to keep Confidential Information received from the other Party strictly confidential and not to use or disclose such information to any third party except as permitted under this MOU or with prior written consent.
36. **Exclusions:** Confidential Information does not include information which (a) is or becomes publicly available through no breach of this MOU; (b) is independently developed by the receiving Party; or (c) is rightfully received from a third party without restriction.
37. **Permitted Disclosures:** Disclosure is permitted to the receiving Party's employees, advisors, or contractors on a need-to-know basis, provided they are bound by confidentiality obligations no less stringent than this Clause.
38. **Data Protection:** The Parties shall comply with applicable data protection laws and shall implement reasonable technical and organizational measures to protect personal data exchanged under this MOU. Any personal data processing instructions and responsibilities shall be set out in a separate Data Processing Addendum if required.

10. DELIVERABLES, ACCEPTANCE & TESTING

39. **Deliverables:**
- A licensed childcare center.
 - A community hub offering educational, family, and community programming.
40. **Acceptance Tests:** On completion of each milestone, acceptance tests shall be conducted by the Steering Committee. If Deliverables fail acceptance, Spring-Well shall have a reasonable period to remedy defects at its cost.
41. **Sign-off.** By signing below, the Parties acknowledge their agreement to the terms outlined in this Memorandum of Understanding.

11. WARRANTIES, REPRESENTATIONS & COVENANTS

42. Each Party represents and warrants that it has full power and authority to enter into this MOU and to perform its obligations.
43. Spring-Well warrants that the goods and services provided under the Project shall be of commercially reasonable quality and shall conform to the specifications in Annexure A.

EXCEPT AS EXPRESSLY SET OUT IN THIS MOU, NEITHER PARTY GIVES ANY OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.

12. LIMITATION OF LIABILITY & INDEMNITY

- 44. **Limitation:** Except for (a) liability arising from gross negligence, willful misconduct or fraud; (b) breach of confidentiality; and (c) willful infringement of third-party rights, the Parties' aggregate liability under or in connection with this MOU shall be limited to the direct damages actually incurred and proven, capped at the total sums actually paid under any executed Commercial Agreement between the Parties.
 - 45. **Indirect Damages:** Neither Party shall be liable for indirect, incidental, consequential, special or punitive damages (including loss of profits, loss of business or reputation) except as expressly provided herein.
 - 46. **Indemnity:** Each Party shall indemnify, defend and hold harmless the other from and against any third-party claims arising out of the indemnifying Party's negligence, willful misconduct, or breach of applicable laws in performing its obligations under this MOU.
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13. INSURANCE

(a) Liability. Spring-Well agrees to maintain **adequate liability insurance coverage** for the duration of the project and any subsequent facility operations. Proof of insurance must be provided to the City prior to the commencement of renovations and maintained throughout the duration of the operational agreement.

(b) Insurance. During the Project Period, each Party shall maintain insurance policies (including public liability and employer's liability) in amounts customary for similar projects and shall provide evidence of such insurance upon reasonable request.

14. TERM OF AGREEMENT

- 47. **Termination for Convenience:** Either Party may terminate this MOU by giving thirty (30) days prior written notice to the other Party.
 - 48. **Termination for Cause:** Either Party may terminate with immediate effect by written notice if the other Party materially breaches this MOU and fails to remedy such breach within thirty (30) days after receiving written notice specifying the breach.
 - 49. **Effect of Termination:** On termination, each Party shall promptly return or destroy Confidential Information of the other, cease use of Licensed IP (except as permitted), and settle outstanding obligations accrued prior to termination. Termination shall not affect rights or liabilities accrued prior to termination.
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15. FORCE MAJEURE

Neither Party shall be liable for any delay or failure to perform its obligations to the extent caused by events beyond its reasonable control (acts of God, pandemics, war, governmental action, strikes, natural disasters). The affected Party shall promptly notify the other and use reasonable efforts to resume performance.

16. ASSIGNMENT

Neither Party shall assign or transfer its rights or obligations under this MOU without the prior written consent of the other Party, except to an affiliate or in connection with a merger or sale of substantially all its business, provided the assignee assumes the assigning Party's obligations.

17. NOTICES

All notices required or permitted under this MOU shall be in writing and shall be deemed given when delivered personally, sent by registered post, or by email to the addresses set out below (or such other address as the Party may notify in writing):

For: SPRING-WELL FOUNDATION FOR BETTER LIVING:

Name / Organization: _____

Attention: _____

Email: _____

Address: _____

For: CITY OF JEFFERSON CITY, TN:

Name / Title: _____

Attention: _____

Email: _____

Address: _____

18. AMENDMENT

This MOU may be amended only by a written instrument signed by authorized representatives of both Parties.

19. SEVERABILITY

If any provision of this MOU is held invalid, illegal or unenforceable, the remainder of this MOU shall continue in full force and effect and the Parties shall negotiate in good faith to replace the invalid provision with a valid provision reflecting the Parties' intent.

20. ENTIRE AGREEMENT & NON-BINDING NATURE

50. This MOU records the Parties' mutual understandings regarding the Project and, except for Clauses 8 (IP), 9 (Confidentiality), 12 (Liability), 14 (Termination), 15 (Force Majeure), 17 (Notices), 19 (Severability) and 20 (Entire Agreement & Non-binding Nature), which the Parties agree shall be binding, this MOU is intended only as a statement of intent and is not legally binding.
 51. The Parties acknowledge that no legally binding obligation to enter into any further agreement shall arise unless and until the Parties execute a definitive written agreement covering the commercial and legal terms of the Project.
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21. GOVERNING LAW & DISPUTE RESOLUTION

52. This MOU shall be governed by and construed in accordance with the laws of the State of Tennessee.
 53. The Parties shall attempt to resolve disputes amicably through negotiation. If unresolved within thirty (30) days, disputes shall be referred to arbitration under the Tennessee Uniform Arbitration Act (T.C.A. § 29-5-301 et seq.). The seat of arbitration shall be Jefferson City, Tennessee (or such other Tennessee city as mutually agreed), the tribunal shall consist of a sole arbitrator appointed by mutual agreement, and the language of arbitration shall be English. The award shall be final and binding.
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22. COUNTERPARTS

This MOU may be executed in counterparts, each of which when executed will be an original, and all counterparts together will constitute one and the same instrument.

SIGNATURES

Spring-Well Foundation for Better Living

Name: _____

Title: President / Executive Director

Signature: _____

Date: _____

City of Jefferson City, TN

Name: _____

Title: _____

Signature: _____

Date: _____

ANNEXURES (to be attached and populated)

Annexure A: Detailed Deliverables & Technical Specifications

Spring-Well agrees that all renovation and construction work will be completed in accordance with municipal and state regulations. Specifically:

- A licensed general contractor must be used for all renovation work.
- All project plans must be submitted to the City of Jefferson City for review and approval.
- City inspectors must review and inspect construction plans and completed work to ensure compliance with building codes and safety regulations.

Spring-Well agrees to secure and provide firm commitment letters from key community partners, including but not limited to:

- Carson-Newman University
- Renovate Farms
- Jefferson City Housing Authority

These partnerships will support programming, workforce development opportunities, and community engagement within the community hub.

Annexure B: Project Milestones, Acceptance Criteria & Timeline

- Spring-Well will provide the City with plans outlining projected enrollment and community programming.
- Enrollment for the childcare center will be **county-wide**, while ensuring that a fair and reasonable percentage of available enrollment opportunities are **prioritized for Jefferson City residents** to support local families.

Anticipated Project Phases:

- **Phase 1 (Months 1–3):** Grant applications, MOU with City, site access agreements, finalize licensing path and construction scope.
- **Phase 2 (Months 4–9):** Renovation and construction of classroom spaces, locker room conversion, and playground improvements.
- **Phase 3 (Months 7–12):** Staffing, licensing inspections, curriculum development, soft launch of childcare operations.
- **Phase 4 (Year 2):** Full operations, community hub programming, ongoing evaluation and reporting.

Annexure C: Roles & Responsibilities Matrix and Resource Plan

Spring-Well recognizes and supports the **City of Jefferson City's Ten-Year Master Plan** for community development and park utilization. The City acknowledges the **growing need for accessible and quality childcare services within the community** and recognizes that childcare operations require extended hours to serve working families.

Spring-Well childcare operations are anticipated to include:

- **Monday through Friday: 6:00 AM – 7:00 PM**
- **Afterschool programming**
- **Occasional weekend programming and community activities**

These hours are intended to support the needs of working families while maintaining compatibility with park operations.

Annexure D: Monthly Report Template & Final Evaluation Report Format

[To be developed by Spring-Well and approved by the Steering Committee within 30 days of the Effective Date.]

Annexure E: Commercial Terms (if applicable) — Equipment Cost Schedule / Payment Schedule

[To be completed if material financial contributions are required. Otherwise, this Annexure is not applicable.]

Annexure F: Data Processing Addendum (if Personal Data exchanged)

[To be completed if personal data of children, families, or staff is exchanged between the Parties. Otherwise, this Annexure is not applicable.]

Annexure G: Health, Safety & Site Protocols

[To be developed in accordance with applicable Tennessee childcare licensing requirements, City building codes, and OSHA standards. To be populated prior to commencement of renovation work.]

4A. LICENSING AND REGULATORY COMPLIANCE

Spring-Well agrees to obtain and maintain all required licenses and approvals necessary to operate a childcare center and community facility, including but not limited to:

- State childcare licensing
- Local operational permits
- Any applicable health and safety certifications

Spring-Well agrees to comply with all **local, state, and federal regulations** governing childcare operations and facility use.

4B. PARK OPERATIONS AND RECREATION COMPATIBILITY

Spring-Well agrees that its operations will **not interfere with existing park and recreation activities**, including sports programs, recreational leagues, clubs, or other community activities hosted within Nelson Merry Park.

Spring-Well will coordinate scheduling and facility use with the City to ensure that park activities continue to operate without disruption and that all community recreational programming remains accessible.

MEETING WITH Mr. Gallup, City Manager City of Jefferson City


Building a Brighter Future for Our Children and Community



Our mission is to create a quality, nature-based preschool experience that nurtures young minds, strengthens families, and enriches the Jefferson City community.

TODAY'S OBJECTIVES

1 Present & Seek Approval of MOU



Request approval of the Memorandum of Understanding (MOU) for the use of Nelson Merry Park for our preschool.

2 Request Permission to Restore the Building



Request permission to begin the process of restoring the two old science classrooms and that portion of the building using personal funds while we continue securing additional funding.

3 Goal: Open This Fall



Our goal is to open the preschool doors this fall when school opens—creating a valuable resource for families in our community.

4 Contingent Plan: Start in My Home



To ensure we open on time, I have a contingent plan to begin in my home. I can become state licensed in-home with as few as 5 children.

5 Community Garden Plan



We plan to begin the community garden in July.

- Preferred Location: Nelson Merry Land
- Alternative Location: Donaldson Land



1. PRESENT & SEEK APPROVAL OF MOU

- I am presenting a Memorandum of Understanding (MOU) outlining our intent to use Nelson Merry Park for our preschool.
- This partnership supports the City's goals of community enrichment, education, and responsible use of public spaces.
- We are committed to being good stewards of this space and serving local families.



2. REQUEST PERMISSION TO RESTORE THE BUILDING

- I am requesting permission to begin the process of restoring the two old science classrooms and that portion of the building.
- I will invest my personal funds to initiate the restoration while we continue pursuing additional grants and funding.
- This proactive step ensures we move forward without delay and demonstrates our commitment to this project and the City.



3. GOAL: OPEN THIS FALL

- Our goal is to open the preschool doors this fall when school opens.
- This will provide a much-needed early education option for families and support working parents in our community.
- A successful opening will lay the foundation for long-term growth and sustainability.



4. CONTINGENT PLAN: START IN MY HOME

- To ensure we open on time, I have a contingent plan to begin in my home.
- I can become state licensed in-home with as few as 5 children.
- This plan ensures that we can serve children and families this fall, regardless of the building timeline.



5. COMMUNITY GARDEN PLAN

- We plan to begin the community garden in July.
- Preferred Location: Nelson Merry Land
- Alternative Location: Donaldson Land
- The garden will provide hands-on learning, promote healthy habits, and strengthen community connections.

NEXT STEPS



Approval of MOU to move forward together.



Permission to begin restoration with personal funds.



Collaborate on final steps to open this fall.



Confirm garden location and begin in July.



Thank you for your time, consideration, and continued support of early childhood education and community growth in Jefferson City.

TOGETHER, WE CAN GROW A STRONGER FUTURE.

RESOLUTION 2026-XX

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, his actions exemplify the highest ideals of citizenship, including bravery, responsibility, and concern for the well-being of others; 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 Jefferson City, Tennessee, hereby honors and commends Tony Cate for his courageous and selfless actions at Lakeview Market; and

BE IT FURTHER 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

Sheala Purkey, Councilwoman

Ailene Combs, Councilwoman

Rocky Melton, Councilman



PARKS & RECREATION DEPARTMENT
AGENDA ITEM REPORT

TO: Mayor and City Council
FROM: Kevin Bolden & Truth Hafey
DATE: 5/14/2026
SUBJECT: Corn & Bacon Festival at Mossy Creek

BACKGROUND:

- The last three years, the festival has been called ‘Festival @ Mossy Creek Station’ and held on the first Saturday of October.
- After receiving community feedback, we have been made aware that there is a large request for themed festivals.
- Inspired by the Battle of Mossy Creek, we desire to incorporate local history into our festival to further develop opportunities for community engagement.
- As we celebrate the City of Jefferson City’s 125th year, the festival has a unique opportunity to grow as well as honor the original roots of the City.

FISCAL IMPACT:

There will be no added cost beyond what we have spent on previous years for the fall festival. We will pay for some decorations (anything needed beyond what is donated), for the bands that will be performing during the event, and for the PA system. This cost is combated by vendor fees that will all be turned into the city, as done in previous years.

REQUEST/RECOMMENDATION:

I am requesting that the City of Jefferson City is able to partner with the Heritage Center for the annual fall festival and that we are able to change the name of the event to ‘Corn & Bacon Festival at Mossy Creek’.

ATTACHMENTS: Teresa Collins will be speaking on behalf of the Heritage Foundation.



May 14, 2026

James Gallup
Jefferson City Administrator
112 City Center Drive
Jefferson City, TN 37760
Via E-mail

RE: Letter of Support for the Proposed Corn & Bacon Festival at Mossy Creek

To the Honorable Mayor and Members of the Jefferson City Council,

On behalf of the Jefferson County Department of Tourism, I would like to express my support for the proposed transition from the current Festival at Mossy Creek Station to the newly proposed Corn & Bacon Festival at Mossy Creek.

Over the past several years, the Mossy Creek District has made meaningful progress toward revitalization through public investment, historic preservation efforts, business development, and community partnerships. As these efforts continue, it is increasingly important that Jefferson City also focus on developing tourism-driven events that strengthen the district's identity, attract new visitors, and generate economic activity for local businesses.

Destination events are one of the most effective tools communities can use to increase visitor spending and stimulate economic growth. Travelers today are seeking authentic experiences that are unique to a community's history, culture, and character. The proposed Corn & Bacon Festival creates a clear opportunity for Jefferson City to establish a signature heritage-themed event that differentiates itself from other regional fall festivals while leveraging the distinct story of Historic Mossy Creek and the Battle of Mossy Creek.

A themed event with a recognizable identity creates stronger long-term tourism value than a traditional general festival format. The Corn & Bacon Festival concept has the potential to become a marketable regional attraction that encourages overnight visitation, increases restaurant and retail activity, supports local vendors and artisans, and drives additional traffic into the Mossy Creek District during an important tourism season for East Tennessee.

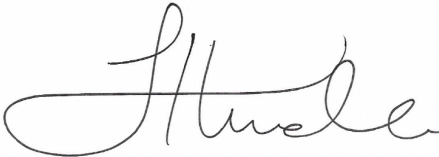
Equally important, the festival aligns with broader tourism and economic development goals that communities across Tennessee are prioritizing, including the creation of place-based experiences that encourage visitation and reinvestment in historic districts and downtown areas. As Jefferson City continues to invest in the revitalization of Mossy Creek, curated destination events such as this are essential to activating the district and fostering sustained economic momentum.

The historical connection to the Battle of Mossy Creek also provides opportunities for expanded heritage tourism programming, educational experiences, storytelling, and partnerships with local organizations that can continue to grow over time. Heritage tourism remains one of the strongest sectors within Tennessee tourism, and Jefferson City is well-positioned to capitalize on its unique local history in a way that is engaging, family-friendly, and economically beneficial.

I believe the Corn & Bacon Festival at Mossy Creek presents an opportunity not only to celebrate Jefferson City’s heritage, but to strategically position the Mossy Creek District as a tourism destination that contributes to long-term economic growth and visitor development within Jefferson County.

Thank you for your consideration and for your continued investment in the future of Jefferson City and the Historic Mossy Creek District.

Sincerely,



Lauren M. Hurdle

Jefferson County, Tennessee
Director of Tourism
lhurdle@jeffersoncountyttn.gov

cc. The Heritage Center @ Mossy Creek



Dear Members of the City Council of Jefferson City,

We appreciate the opportunity to introduce the concept for the proposed “Corn & Bacon Festival at Mossy Creek,” a themed community event designed to celebrate the unique history, culture, and identity of Jefferson City, Tennessee and the Historic Mossy Creek District.

As communities across the region continue to host traditional fall festivals, it becomes increasingly important for Jefferson City to offer an event that is distinctive, memorable, and rooted in local heritage. The proposed Corn & Bacon Festival at Mossy Creek will move beyond the idea of a generic seasonal festival by creating an experience centered around the stories, traditions, and historical significance that make our community unique.

The “Corn & Bacon” theme is directly inspired by the history of the Battle of Mossy Creek and the local stories that have become part of Jefferson County’s identity. Rather than simply hosting another autumn festival, this concept creates an opportunity for Jefferson City to establish a signature event with a recognizable brand and meaningful connection to our community.

A themed festival provides several important advantages for the community:

- Establishes a unique identity that differentiates Jefferson City from surrounding communities
- Creates stronger tourism and marketing opportunities through a memorable and recognizable event name
- Encourages visitor engagement through historical storytelling, themed food experiences, entertainment, and educational activities
- Supports local businesses, restaurants, artisans, and vendors through increased attendance and community participation
- Strengthens civic pride by celebrating the heritage and culture of Mossy Creek and Jefferson City

The Corn & Bacon Festival at Mossy Creek also creates opportunities for expanded programming that could include heritage demonstrations, living history presentations, music, family activities, food vendors, historical tours, and partnerships with local organizations and businesses. By embracing a cohesive theme, the event becomes more immersive, marketable, and sustainable for future growth.

Our vision is for the Corn & Bacon Festival at Mossy Creek to become an annual signature event that residents proudly support and visitors across East Tennessee recognize as uniquely Jefferson City.

We appreciate your consideration of partnering with us on this event and welcome the opportunity to further discuss how this themed festival concept can positively contribute to tourism, economic development, and community engagement within our community, Jefferson City, Tennessee.

Respectfully submitted,

Teresa Collins, board member
Heritage Center at Mossy Creek/Visitors Center
Jefferson City, Tennessee



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:



PUBLIC WORKS DEPARTMENT AGENDA ITEM REPORT

TO: Mayor and City Council
FROM: Porter Massengill, Director of Public Works
DATE: 5-13-2026
SUBJECT: State Route Maintenance Contract

BACKGROUND:

- The City annually enters a contract for State Route Maintenance with TDOT.
- This year, TDOT has changed to a two-year contract, which would run from July 1, 2026, until June 30, 2028, and will cover two fiscal years.

FISCAL IMPACT:

The reimbursement would total \$251,964.52 over two years (\$125,982.26 per fiscal year)

REQUEST/RECOMMENDATION:

I am requesting to move this item to June 1, 2026, regular City Council agenda for approval, signatures, and a resolution. I have reviewed this contract, and it is acceptable, with the main change being it will be a two-year contract instead of the usual one-year contract.

ATTACHMENTS:

Copy of the proposed TDOT contract.

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.

ROADWAY SURFACE INVENTORY FOR THE MAINTENANCE
OF STATE HIGHWAYS THROUGH MUNICIPALITIES

Section 5, Item f.

The following Table itemizes the current **total roadway surface area to be maintained in a 12-Month period** to the nearest whole square yard. For a 24-Month contract, the following quantities will be doubled. Routes listed below shall be routinely maintained, swept, or flushed by the Contractor under the terms of this contract. The State agrees to reimburse said Contractor in the amount actually expended for street maintenance, excluding machine mowing and litter removal, not to exceed the calculated maximum reimbursement below.

Approved Maximum Reimbursement Per Square Yard:		\$	0.17									
Total Roadway Surface Area (YD^2):		633178										
Calculated Maximum Annual Reimbursement (Roadway Surface):		\$107,640.26										
Total Maximum Reimbursement (Roadway Surface):		\$215,280.52										
Roadway Surface Inventory Worksheet												
Route	Street Name	Action	Crossing Boundry Description	Rdwy. Profile Type	Access Control	Beg Log Mile	End Log Mile	Roadway Length(ft.)	Roadway Width(ft.)	Median Width(ft.)	Median Area (yd.^2)	Reimbursible Area (yd.^2)
SR034	Andrew Johnson Hwy	BEGIN	City Limits	2A	Yes	9.73	10.9	6177.6	96		0.00	65894.40
		CHANGE	SR 92	2A	Yes	10.9	11.4	2640	82		0	24053.33
		CHANGE	Rocktown Road	2A	No	11.4	14.56	16684.8	96		0	177971.20
		END	City Limits	2A	No	14.56	16.56	10560	96	27	31680	80960.00
SR092		BEGIN	East Dumplin Valley Road	2A		13.8	15.6	9504	38		0	40128.00
		CHANGE	Hickory Hollow Road	2A		15.6	18.4	14784	85		0	139626.67
		CHANGE	SR 34	1C		18.4	20.1	8976	85	7	6981.33333	77792.00
		END	City Limits	1C		20.1	22	10032	24		0	26752.00
								Total Length (mi.):	15.030	Total Roadway Surface:		633178

CITY MAINTENANCE ROADWAY TYPICAL SECTIONS

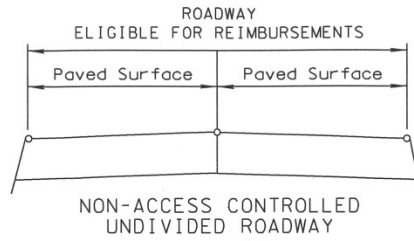


FIGURE 1A

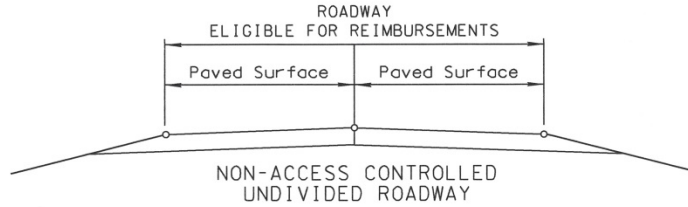


FIGURE 1B

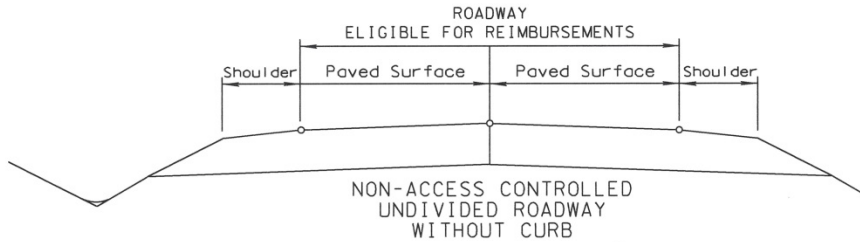


FIGURE 1C

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

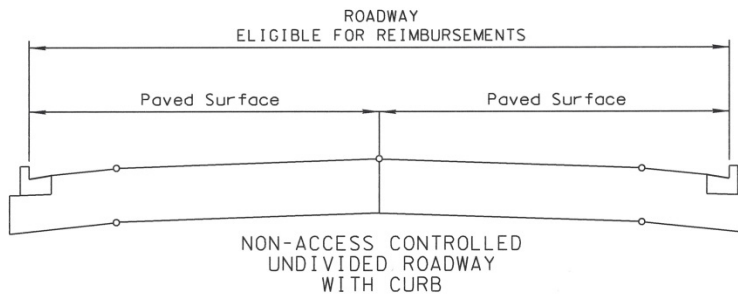


FIGURE 1D

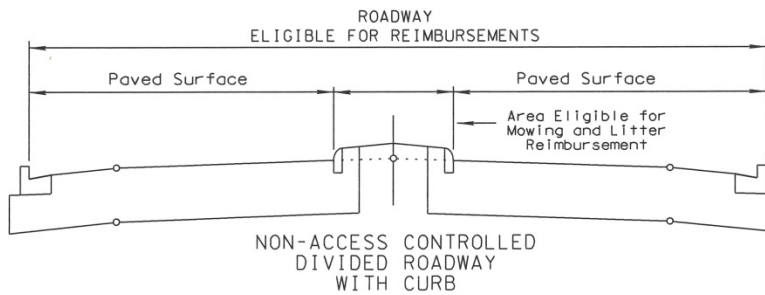


FIGURE 1E

CITY MAINTENANCE
ROADWAY TYPICAL SECTIONS

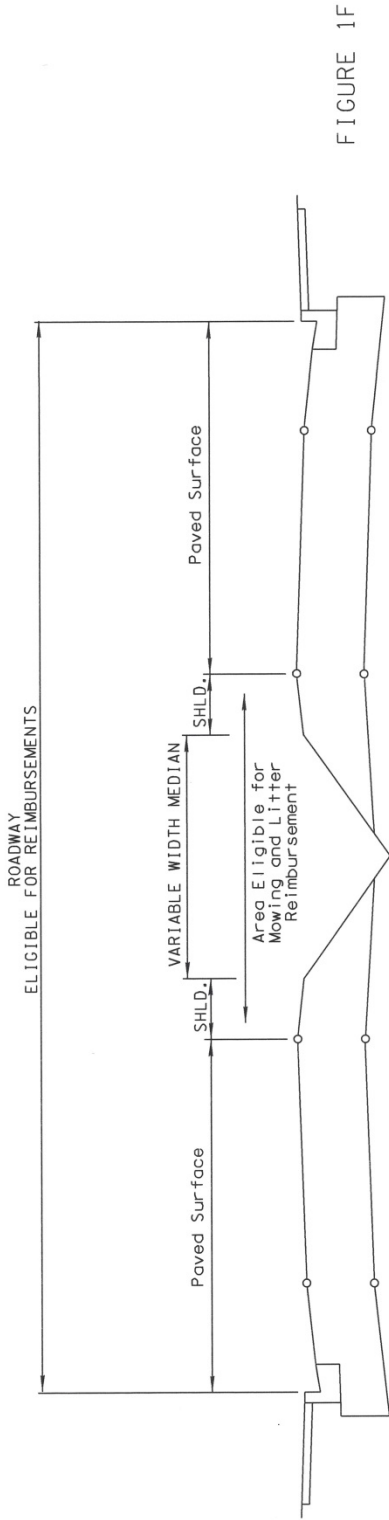


FIGURE 1F

NON-ACCESS CONTROLLED
DIVIDED ROADWAY WITH CURB

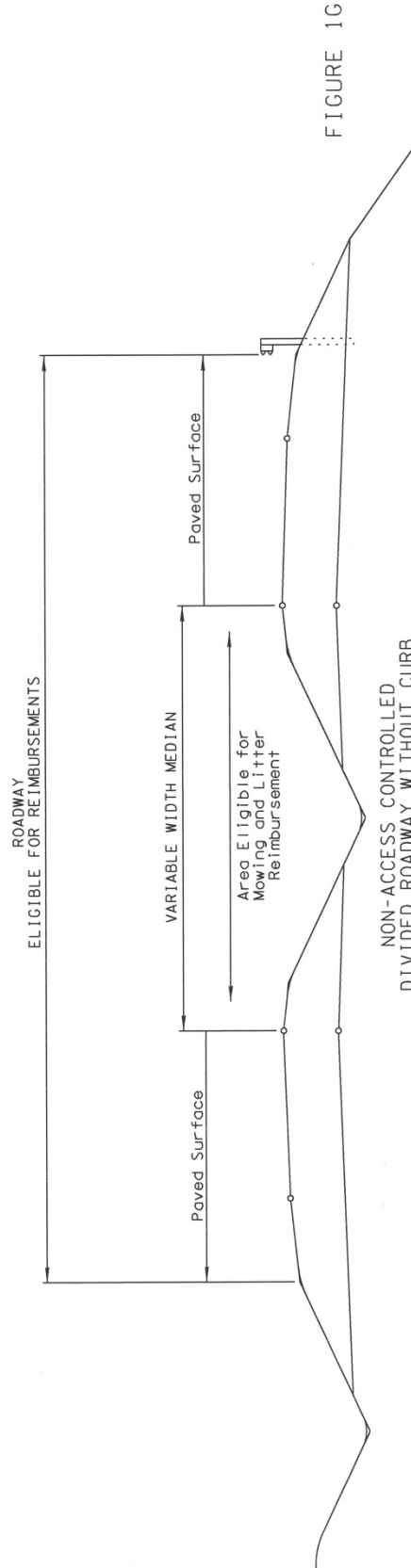


FIGURE 1G

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

CITY MAINTENANCE
ROADWAY TYPICAL SECTIONS

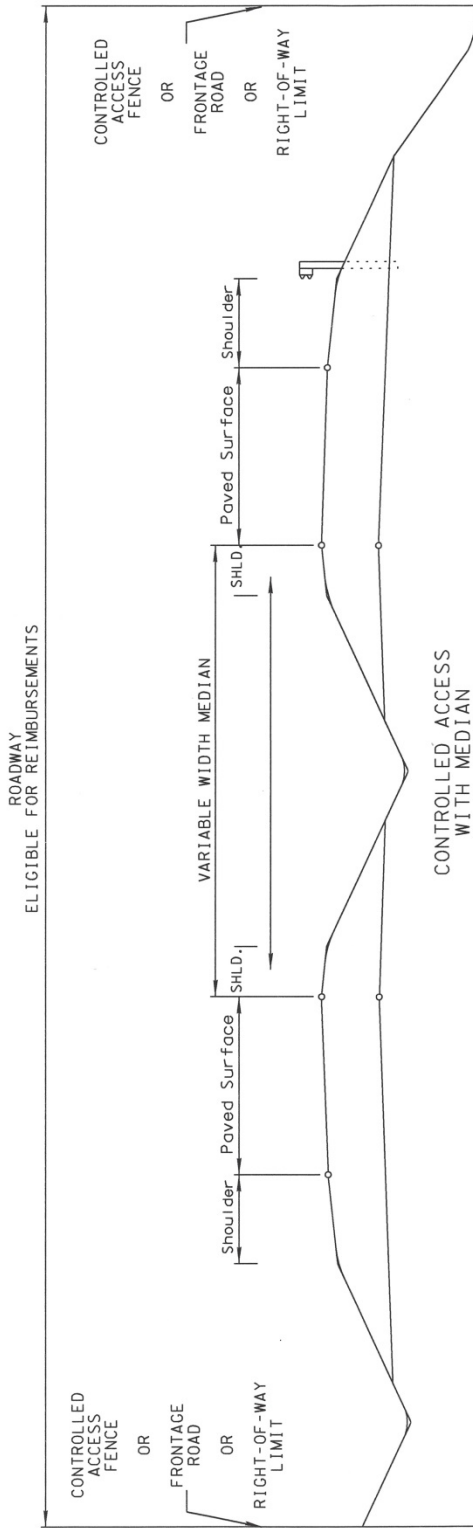


FIGURE 2A

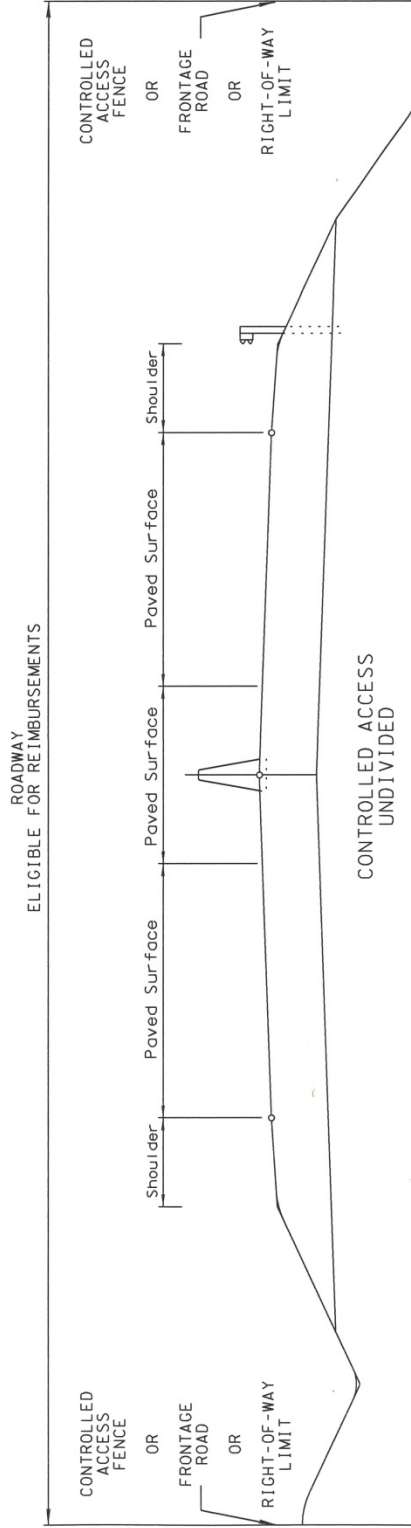


FIGURE 2B

"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%**



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**

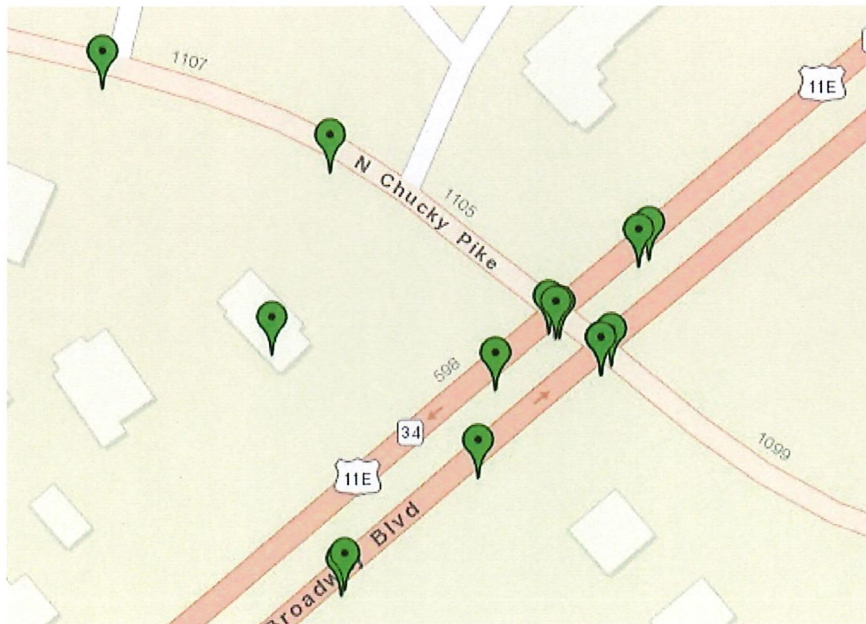
Page 1 of 2

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

Location: Broadway Blvd. @ N. Chucky Pk.

Total Crashes: 11

U-turn Related: 1



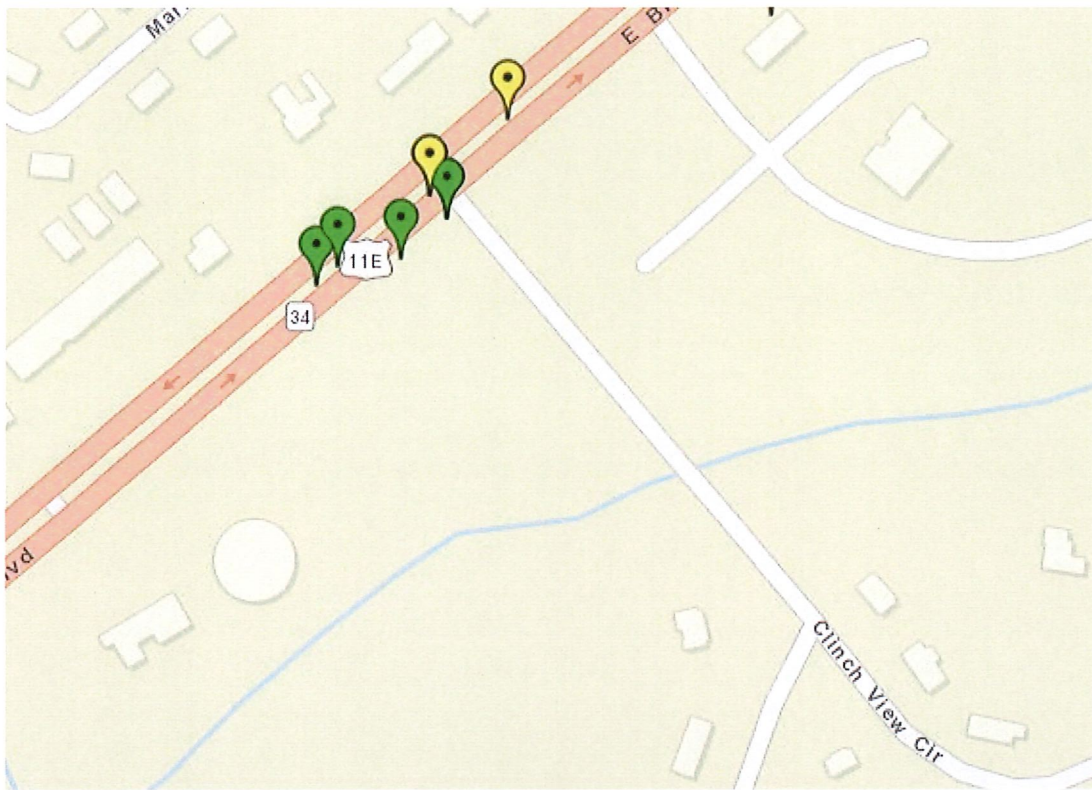
Page 2 of 2

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

Location: Broadway Blvd. @ Clinch View Cir.

Total Non-Injury Crashes: 4

Total Injury Crashes: 2





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	\$	<u>24,000</u>
(starting Sept 2024 to project completion)		
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: _____	BY: 
(Signature)	(Signature)
_____	Jamie Carden, Principal
(Print Name/Title)	(Print Name/Title)
Date: _____	Date: April 27, 2026

CHANGE ORDER NO.: ONE (1)

Section 5, Item h.

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:

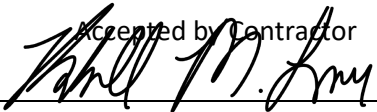
Description: **Trenchless repair of 1020 LF of existing 8" sewer main by pipe burst and rehabilitation of four (4) existing manholes.**

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: _____

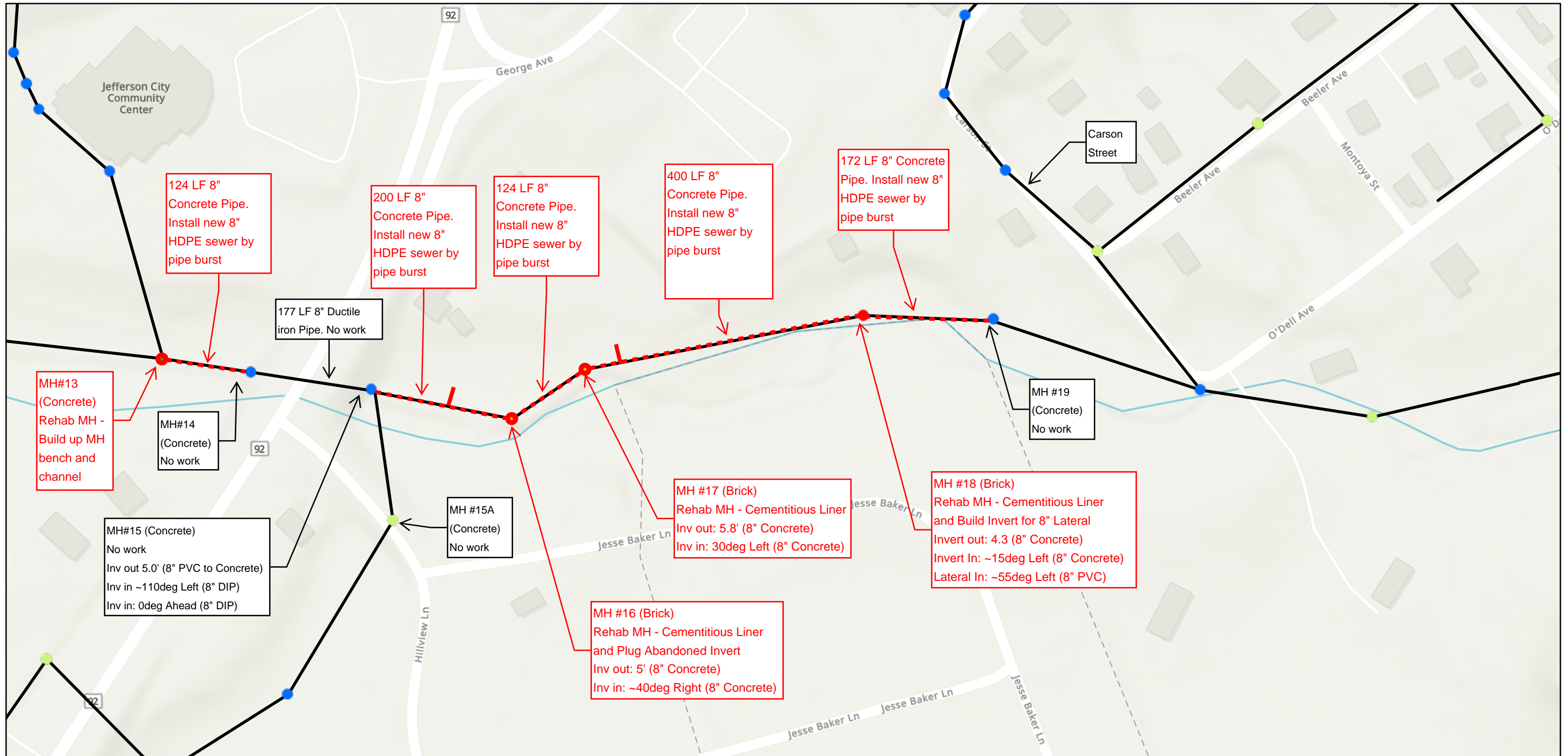
Approved by Funding Agency (if applicable)
By: _____
Title: _____
Date: _____

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 5, Item h.



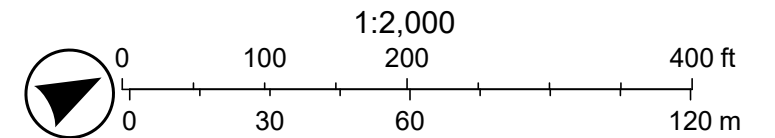
4/22/2026

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:

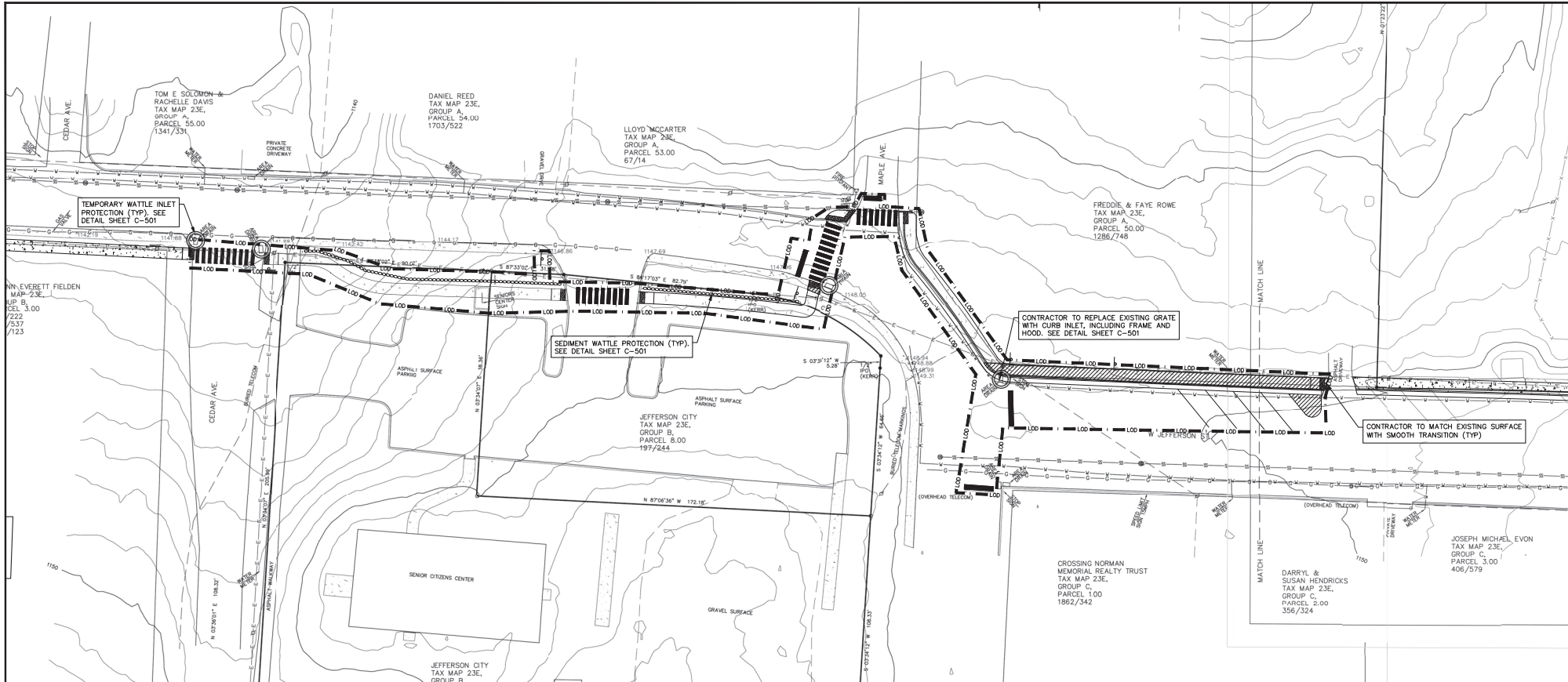
- This project is grant funded by the TN Dept. of Health’s Project Diabetes. (\$450,000)
- First year budget is \$150,000:
 - Site Survey - \$5,600
 - Engineering/Design (McGill Associates) - \$50,000
 - Construction - \$94,400
- Low bid of \$94,286.40 comes in just under the remaining year 1 funds for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

- LIMITS OF DISTURBANCE
- SEDIMENT WATTLE
- WATTLE INLET PROTECTION



NO.	DATE	BY	DESCRIPTION

PROJECT DIABETES
SIDEWALK IMPROVEMENTS
JEFFERSON CITY
JEFFERSON COUNTY, TENNESSEE

GRAPHIC SCALE: 0 10 20 30 40
DIVISION VALUE = 20 FEET

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					



FINANCE DEPARTMENT AGENDA ITEM REPORT

TO: City Council
FROM: Bettina Chandler, City Recorder
DATE: May 14, 2026
SUBJECT: Request to Amend the Operating Budget for Fiscal Year 2025-2026

Attached is Ordinance 2026-06, an ordinance amending the FY 2025-2026 budget. Below is an explanation for the amendments with larger increases.

GENERAL FUND REVENUES – Estimated Increase of \$661,820.

Property Tax Delinquent – Increase \$20,000 due to an increase in the amount of delinquent property taxes being paid.

Beer and Liquor Tax – Decrease \$80,000 due to decreased beer and liquor sales.

Business License Tax – Increase \$100,000 due a revenue threshold change by the state.

Building Permit – Decrease \$90,000 due to decrease in building permit fees.

Grants – Increase \$421,480 for the following grants received by the Fire Department, Police Department, and Parks & Recreation Department: 2025 CDGB Grant, Bulletproof Vest Grant, Opioid Grant, Outdoor Planning Grant, Project Diabetes Grant, and Police Recruitment & Retention Grant.

Police Fines – Increase \$44,500 for city court fines and costs.

Other Revenue – Increase \$162,790 for the sale of police equipment and premium on bond sale.

GENERAL FUND EXPENDITURES – Estimated increase of \$3,180,960.

City Council – Decrease of \$30,000 for 125th Anniversary Fireworks Celebration (moved to FY 2026-2027).

Fire Station 2 Project – Increase \$262,970 for Allen & Hoshall additional architectural fees and bond sale expense (offset by premium on bond sale).

Project Diabetes - Increase \$150,000 for sidewalk improvement project (offset by Project Diabetes Grant).

Police Department – Increase \$125,540 for accrued payroll, firearm supplies (offset by sale of police equipment), vehicle equipment, and radar and in-car cameras (offset by THSO Grant).

Fire Department - Increase \$2,198,720 for accrued payroll, reserve firemen, records management software, equipment repair and maintenance, recruit academy cost for new firefighters, turnout gear (offset by 2025 CDBG Grant), new fire truck, and spectrometer (offset by Opioid Grant).

Fire Station & Buildings – Increase \$11,500 for HVAC repairs.

Old A.J. Highway Paving Project – Increase \$35,000 for architectural services (CDM Smith).

Street Department – Increase \$121,210 for accrued payroll, mowing services (offset from sanitation employee), equipment repairs, new signage for HWY 11E and city wide, and road/sinkhole repairs.

Recreation Department – Increase \$65,000 for Recreation Master Plan (offset by grant), \$35,790 for Outdoor Pool for salaries and concessions (offset by concessions revenue), \$28,220 for Community Center accrued payroll, building repair and maintenance, and Glofox credit card fees.

Insurance – Increase \$18,000 for Vehicles & Equipment Insurance due to premium increases and insurance for the new fire truck.

GENERAL FUND ESTIMATED UNASSIGNED FUND BALANCE DECREASE OF \$3,027,060.**SANITATION FUND REVENUES AND EXPENDITURES – Additional Transfer from General Fund of \$80,160.**

Sanitation – Garbage and Recycling Fee Collections and Expenditures will both increase due to the CPI increase and additional growth in the area. Landfill services will increase due to increase landfill fees. Salaries will decrease due to retirement of an employee (moved the money to Streets for mowing services).

SANITATION RESTRICTED FUND BALANCE INCREASE/DECREASE IS ZERO.

STATE STREET AID EXPENDITURES – Estimated Increase of \$18,000.

State Street Aid – Increase \$18,000 for street light electricity and sodium chloride (additional salt needed).

STATE STREET AID ESTIMATED FUND BALANCE DECREASE OF \$40,680.**DRUG FUND REVENUES – Estimated decrease of \$1,750**

Interest and Sale of Equipment – Decrease of \$1,750.

DRUG FUND ESTIMATED RESTRICTED FUND BALANCE DECREASE OF \$42,350.**WATER AND SEWER FUND REVENUES ESTIMATED INCREASE OF \$23,520**

Other Revenue – Increase \$23,520 for interest and insurance recoveries.

WATER AND SEWER FUND EXPENDITURES ESTIMATED INCREASE OF \$337,930

Water Plant – Increase \$77,140 for accrued payroll, electric and gas costs, equipment repairs, tank repairs, chemical and coagulant costs, and 60 HP VFD pump.

Water Distribution – Increase \$115,960 for accrued payroll, electricity for pump stations, industrial tank and gas line repairs, vehicle repairs, water line repairs, and water meters repairs.

Water Administration – Increase \$18,400 for accrued payroll, and IWORQS software subscription.

Sewer Collection – Increase \$24,180 for accrued payroll, and other professional services for equipment repairs.

Sewer Plant – Increase \$77,920 for accrued payroll, electric, equipment repairs, and professional services for equipment repairs.

WATER AND SEWER FUND ESTIMATED LOSS BEFORE CAPITAL CONTRIBUTIONS \$697,390**ESTIMATED CAPITAL CONTRIBUTIONS INCREASE OF \$ 2,594,160****WATER AND SEWER FUND ESTIMATED INCREASE IN NET POSITION OF \$1,896,770**

WATER AND SEWER CAPITAL OUTLAY BUDGET

Water Capital Outlay Budget – Increase in revenues and expenditures for the North Hills Water Storage Tank Project, Infrastructure Planning Grant, and the Water Utility Relocate at Chucky Pike & HWY 11E. Expenditures for the Water Plant will increase \$634,340 for emergency replacement of two (2) membranes for tranes 3 and 4, turbidimeter replacement, two (2) 300 HP VFDs, and sedimentation basins; expenditures for Water Distribution will increase \$28,140 for Industrial Park gate valve replacements and repairs.

Sewer Capital Outlay Budget - Increase in revenues and expenditures for TDEC ARPA SWIG Sewer Replacement and Sewer Utility Relocate at Chucky Pike & HWY 11E.

THE OVERALL CASH FLOW FOR THE WATER AND SEWER FUND IS ESTIMATED TO DECREASE \$1,014,810.

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 Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 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		FY 2025-26		FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENT	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	ACCOUNT NAME	FY 2025-26		FY 2025-26
		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	
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		FY 2025-26		FY 2025-26
Account	ACCOUNT NAME	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		FY 2025-26		FY 2025-26
	ACCOUNT NAME	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 BUDGET TOTAL
44410	RECREATION ADMINISTRATION		
111	SALARIES - PERM. EMPLOYEES REG.	\$82,880	\$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
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	\$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		FY 2025-26		FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	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		FY 2025-26		FY 2025-26
Number	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	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		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	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		FY 2025-26		FY 2025-26
Account Number	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	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	FY 2025-26 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