



# City Council Special Meeting Agenda

April 27, 2026 at 5:00 PM

Jefferson City Municipal Building

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**1. Call to Order**

Opening Prayer

Pledge of Allegiance

**2. Roll Call**

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

**4. New Business**

**a. Approve on First Reading** Ordinance 2026-03 to Levy a Tax on All Taxable Property Within the Corporate Limits of Jefferson City

**b. Approve on First Reading** Ordinance 2026-04 Adopting the Annual Budget for the Fiscal Year Beginning July 1, 2026, and ending June 30, 2027

**5. Adjourn**

**JEFFERSON CITY, TENNESSEE**

**Ordinance 2026-03**

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

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

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

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

Passed this:

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

\_\_\_\_\_  
Mitch Cain, Mayor

Attest: \_\_\_\_\_  
Bettina Chandler, City Recorder

**ORDINANCE NO. 2026-04**

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

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

WHEREAS, the Municipal Budget Law of 1982, TCA 6-56-201, requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by the state statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of estimated available funds; and

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

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

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

GENERAL FUND	Actual FY 2024-25	Estimated FY 2025-26	Budget FY 2026-27
<b>Revenues</b>			
Local Taxes	\$ 10,159,853	\$ 10,140,500	\$ 10,296,000
Licenses And Permits	254,807	208,750	114,600
Intergovernmental	1,340,555	1,319,120	1,419,140
Grant	214,206	174,520	-
Charges For Services	686,444	661,430	713,880
Fines And Forfeitures	242,385	188,000	181,000
Other Revenue	2,440,326	7,035,660	1,432,000
<b>Other Financing Sources</b>			
Debt Proceeds	-	-	-
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 15,338,576</b>	<b>\$ 19,727,980</b>	<b>\$ 14,156,620</b>
<b>Appropriations</b>			
<b>Expenditures</b>			
Administration	\$ 986,810	\$ 1,024,570	\$ 1,099,980
Police	3,872,697	3,610,140	3,756,290
Fire	2,365,859	2,566,920	2,991,510
Building Inspector	211,327	183,760	233,730
Public Works	1,843,633	1,578,070	2,359,400
Parks and Recreation	1,387,523	2,359,720	2,172,510
Culture	153,503	225,240	151,590
Other General Government	2,123,433	7,711,820	2,335,870
Debt Service	758,755	728,000	726,970
<b>Other Financing Uses</b>			
Transfers Out to Other Funds - Sanitation	308,910	247,760	400,890
<b>Total Appropriations</b>	<b>\$ 14,012,450</b>	<b>\$ 20,236,000</b>	<b>\$ 16,228,740</b>
<b>Change in Fund Balance (Revenues - Appropriations)</b>	<b>1,326,126</b>	<b>(508,020)</b>	<b>(2,072,120)</b>
<b>Beginning Fund Balance July 1</b>	<b>15,822,956</b>	<b>17,149,082</b>	<b>16,641,062</b>
<b>Ending Fund Balance June 30</b>	<b>\$ 17,149,082</b>	<b>\$ 16,641,062</b>	<b>\$ 14,568,942</b>
<b>Ending Fund Balance as a % of Total Appropriations</b>	<b>122.4%</b>	<b>82.2%</b>	<b>89.8%</b>

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Sanitation Fund	Actual FY 2024-25	Estimated FY 2025-26	Budget FY 2026-27
<b>Revenues</b>			
Charges for Services	\$ 582,673	\$ 590,000	\$ 620,000
Other Revenue	-	-	-
<b>Other Financing Sources</b>			
Transfers In from Other Funds - General Fund	308,910	247,760	400,890
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 891,583</b>	<b>\$ 837,760</b>	<b>\$ 1,020,890</b>
<b>Appropriations</b>			
Sanitation	\$ 841,240	\$ 837,760	\$ 1,168,630
<b>Total Appropriations</b>	<b>\$ 841,240</b>	<b>\$ 837,760</b>	<b>\$ 1,168,630</b>
<b>Change in Fund Balance (Revenues - Appropriations)</b>	<b>50,343</b>	<b>-</b>	<b>(147,740)</b>
<b>Beginning Fund Balance July 1</b>	<b>117,353</b>	167,696	167,696
<b>Ending Fund Balance June 30</b>	<b>\$ 167,696</b>	<b>\$ 167,696</b>	<b>\$ 19,956</b>
<b>Ending Fund Balance as a % of Total Appropriations</b>	19.9%	20.0%	1.7%

STATE STREET AID FUND	Actual FY 2024-25	Estimated FY 2025-26	Budget FY 2026-27
<b>Revenues</b>			
State Gas and Motor Fuel Taxes	\$ 295,695	\$ 301,820	\$ 308,180
Other Revenue	7,276	2,000	2,000
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 302,971</b>	<b>\$ 303,820</b>	<b>\$ 310,180</b>
<b>Appropriations</b>			
Streets	\$ 313,903	\$ 326,500	\$ 389,500
<b>Total Appropriations</b>	<b>\$ 313,903</b>	<b>\$ 326,500</b>	<b>\$ 389,500</b>
<b>Change in Fund Balance (Revenues - Appropriations)</b>	<b>(10,932)</b>	<b>(22,680)</b>	<b>(79,320)</b>
<b>Beginning Fund Balance July 1</b>	<b>341,810</b>	330,878	308,198
<b>Ending Fund Balance June 30</b>	<b>\$ 330,878</b>	<b>\$ 308,198</b>	<b>\$ 228,878</b>
<b>Ending Fund Balance as a % of Total Appropriations</b>	105.4%	94.4%	58.8%

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DRUG FUND	Actual FY 2024-25	Estimated FY 2025-26	Budget FY 2026-27
<b>Revenues</b>			
Drug Fines and Costs	\$ 125,478	\$ 35,000	\$ 30,000
Other Revenue	10,638	5,000	5,500
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 136,116</b>	<b>\$ 40,000</b>	<b>\$ 35,500</b>
<b>Appropriations</b>			
Drug Enforcement	\$ 50,746	\$ 79,600	\$ 72,200
<b>Total Appropriations</b>	<b>\$ 50,746</b>	<b>\$ 79,600</b>	<b>\$ 72,200</b>
<b>Change in Fund Balance (Revenues - Appropriations)</b>	<b>85,370</b>	<b>(39,600)</b>	<b>(36,700)</b>
<b>Beginning Fund Balance July 1</b>	<b>119,041</b>	204,411	164,811
<b>Ending Fund Balance June 30</b>	<b>\$ 204,411</b>	<b>\$ 164,811</b>	<b>\$ 128,111</b>
<b>Ending Fund Balance as a % of Appropriations</b>	402.8%	207.0%	177.4%

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WATER and SEWER FUND	Actual FY 2024-25	Estimated FY 2025-26	Budget FY 2026-27
<b>Operating Revenues</b>			
Water Sales	\$ 3,542,782	\$ 3,500,000	\$ 3,650,000
Sewer Fees	2,045,106	2,100,000	2,120,000
Tap Fees	151,585	100,000	100,000
Miscellaneous Other Fees	122,380	127,100	147,800
<b>Total Operating Revenues</b>	<b>\$ 5,861,853</b>	<b>\$ 5,827,100</b>	<b>\$ 6,017,800</b>
<b>Operating Expenses</b>			
Administrative	\$ 706,862	\$ 682,100	\$ 790,280
Water Department	2,035,157	2,179,690	2,259,570
Sewer Department	1,146,112	1,138,740	1,204,370
Other	568,812	673,320	657,560
Depreciation	1,355,555	1,340,000	1,340,000
<b>Total Operating Expenses</b>	<b>\$ 5,812,498</b>	<b>\$ 6,013,850</b>	<b>\$ 6,251,780</b>
<b>Operating Income (Loss)</b>	<b>\$ 49,355</b>	<b>\$ (186,750)</b>	<b>\$ (233,980)</b>
<b>Nonoperating Revenues (Expenses)</b>			
Revenue: Investment Income	\$ 93,268	\$ 50,000	\$ 50,000
Grants - Operating			
Other Income	41,663	20,000	10,000
Expense: Debt Service - Interest Expense	(265,763)	(266,230)	(251,880)
Other Expense			
<b>Total Nonoperating Revenue (Expenses)</b>	<b>\$ (130,832)</b>	<b>\$ (196,230)</b>	<b>\$ (191,880)</b>
<b>Income (Loss) Before Capital Contributions and Transfers</b>	<b>\$ (81,477)</b>	<b>\$ (382,980)</b>	<b>\$ (425,860)</b>
<b>Capital Contributions and Transfers</b>			
Capital Contributions - Grants	1,787,451	2,665,000	2,500,000
Capital Contributions - Other			
Transfers In - from Other Funds			
Transfers Out - to Other Funds (PILOT)			
<b>Total Capital Contributions and Transfers</b>	<b>\$ 1,787,451</b>	<b>\$ 2,665,000</b>	<b>\$ 2,500,000</b>
<b>Change in Net Position</b>	<b>\$ 1,705,974</b>	<b>\$ 2,282,020</b>	<b>\$ 2,074,140</b>
<b>Beginning Net Position July 1</b>	<b>18,308,996</b>	20,014,970	22,296,990
<b>Ending Net Position June 30</b>	<b>\$ 20,014,970</b>	<b>\$ 22,296,990</b>	<b>\$ 24,371,130</b>

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

Fund	Estimated Fund Balance at June 30, 2026
General Fund	\$ \$16,641,062
Sanitation Fund	\$ 167,696
State Street Aid Fund	\$ 308,198
Drug Fund	\$ 164,811
Water & Sewer Fund	\$ 22,296,990

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

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

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

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

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

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

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

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

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- SECTION 8: Deficits. If at any time during the fiscal year it appears probable to the manager that the revenues available will be insufficient to meet the amount appropriated, he shall report to the council without delay, indicating the estimated amount of the deficit, any remedial action taken by him and his recommendations as to any other steps to be taken. The council shall then take such further action as it deems necessary to prevent or minimize any deficit and for that purpose it may by ordinance reduce appropriations. (City Charter – Article IX, Section 8)
- SECTION 9: Transfer of unencumbered appropriations. At any time during the fiscal year the manager may transfer part or all of any unencumbered appropriation balance among programs within a department, office or agency and, upon written request by the manager, the council may by resolution transfer part of all of any unencumbered appropriation balance from one department, office, or agency to another. (City Charter – Article IX, Section 9)
- SECTION 10: A detailed budget and financial plan is attached and will become part of this budget ordinance.
- SECTION 11: This annual operating and capital budget ordinance shall be submitted to the Comptroller of the Treasury or Comptroller’s Designee for approval if the City has notes issued pursuant to Title 9, Chapter 21, TCA or loan agreements with a public building authority issued pursuant to Title 12, Chapter 10, TCA approved by the Comptroller of the Treasury or Comptroller’s Designee within 15 days of its adoption. This budget shall not become the official budget for the fiscal year until such budget is approved by the Comptroller of the Treasury or Comptroller’s Designee in accordance with Title 9, Chapter 21, TCA.
- SECTION 12: Lapsing of appropriations. Every appropriation shall lapse at the end of the fiscal year to the extent that it has not been expended or encumbered. (City Charter – Article IX, Section 10)
- SECTION 13: All ordinances or parts of ordinances in conflict with any provision of this ordinance are hereby repealed. (City Charter – Article IX, Section 12)
- SECTION 14: This ordinance shall take effect July 1, 2026, the public welfare requiring it.

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1st Reading 27th day of April 2026.  
2nd Reading 1st day of June 2026.

\_\_\_\_\_  
Mitch Cain, Mayor

\_\_\_\_\_  
Bettina Chandler, City Recorder

GENERAL FUND - REVENUES FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
	<b>LOCAL TAXES</b>			
31110	REAL & PERSONAL PROPERTY TAX	\$3,657,699	\$3,960,000	\$4,025,000
31200	PROPERTY TAX DELINQUENT	\$170,629	\$100,000	\$105,000
31300	INTEREST, PENALTY, COURT COST	\$37,330	\$25,000	\$25,000
31610	LOCAL SALES TAX	\$5,201,141	\$5,200,000	\$5,300,000
31710	WHOLESALE BEER TAX	\$307,527	\$300,000	\$300,000
31720	WHOLESALE LIQUOR TAX	\$339,283	\$280,000	\$280,000
31800	LOCAL BUSINESS TAX	\$389,242	\$200,000	\$200,000
31912	CABLE TV FRANCHISE	\$52,511	\$70,000	\$55,000
31980	MIXED DRINK TAXES	\$4,491	\$5,500	\$6,000
	<b>TOTAL LOCAL TAXES</b>	<b>\$10,159,853</b>	<b>\$10,140,500</b>	<b>\$10,296,000</b>
	<b>LICENSE AND PERMITS</b>			
32210	BEER ANNUAL PRIVILEGE TAX	\$2,700	\$2,900	\$3,000
32220	BEER PERMIT APPLICATION FEES	\$1,000	\$250	\$0
32240	BEER LICENSE HOLDER FINES	\$10,000	\$0	\$0
32410	ANIMAL REGISTRATION	\$126	\$100	\$100
32610	BUILDING PERMITS	\$237,902	\$205,000	\$110,000
32650	EXCAVATING PERMITS	\$2,700	\$0	\$0
32710	SIGN PERMITS	\$379	\$500	\$1,500
	<b>TOTAL LICENSES AND PERMITS</b>	<b>\$254,807</b>	<b>\$208,750</b>	<b>\$114,600</b>
	<b>INTERGOVERNMENTAL REVENUE</b>			
33310	HOUSING AUTHORITY, LIEU OF TAX	\$56,470	\$55,000	\$56,470
33320	TVA PAYMENTS IN LIEU OF TAX	\$102,713	\$101,020	\$114,600
33410	LAW ENFORCEMENT EDUCATION	\$24,000	\$24,000	\$24,000
33420	FIRE DEPARTMENT EDUCATION	\$22,800	\$16,000	\$22,800
33425	CITY RECORDER DEPARTMENT EDUCATION	\$0	\$3,500	\$0
33510	STATE SALES TAX	\$1,059,702	\$1,050,000	\$1,129,170
33511	TELECOM INTERSTATE SALES TAX	\$5,548	\$6,000	\$5,000
33520	STATE INCOME TAX-HALL TAX	\$2,644	\$0	\$0
33530	STATE BEER TAX	\$3,543	\$3,900	\$3,500
33553	STATE GASOLINE INSPECTION FEE	\$15,374	\$14,000	\$15,400
33558	TRANSPORTATION MODERNIZATION TAX	\$3,424	\$3,400	\$3,700
33593	CORPORATE/BANK EXCISE TAX	\$25,943	\$30,000	\$25,000
33594	SPORTS BETTING PRIVILEGE TAX	\$18,394	\$12,300	\$19,500
	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>\$1,340,555</b>	<b>\$1,319,120</b>	<b>\$1,419,140</b>
	<b>GRANT REVENUE</b>			
33190	OTHER FEDERAL GRANTS-HOMELAND SECURITY & A.F.F. & BULLETPROOF VESTS	\$18,008	\$0	\$0
33430	OTHER GRANT RELIEF	\$24,923	\$0	\$0
33470	FIRE HMEP GRANT	\$0	\$52,800	\$0
33480	POLICE RECRUITMENT AND RETENTION GRANT	\$7,000	\$0	\$0
33490	TRAFFIC CONTROL GRANT	\$25,254	\$12,500	\$0
33560	STATE STP PROJECT REVENUE	\$19,571	\$18,850	\$0
33720	PEP & JHFB GRANTS	\$119,450	\$90,370	\$0
	<b>TOTAL GRANT REVENUE</b>	<b>\$214,206</b>	<b>\$174,520</b>	<b>\$0</b>

GENERAL FUND - REVENUES FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>CHARGES FOR SERVICES</b>				
<b>GENERAL</b>				
34121	CLERK'S FEES - BUSINESS TAX	\$2,625	\$2,500	\$2,500
34190	PLANNING COMMISSION FILING FEE	\$505	\$400	\$860
34191	HISTORIC ZONING FILING FEE	\$150	\$100	\$50
34210	SPECIAL POLICE SERVICE-CNU	\$367,781	\$340,000	\$385,240
34310	HWYS & STREETS CHARGES FOR SERV.	\$125,982	\$125,980	\$125,980
	<b>TOTAL GENERAL SERVICES</b>	<b>\$497,043</b>	<b>\$468,980</b>	<b>\$514,630</b>
<b>COMMUNITY CENTER</b>				
34711	SEASON PASSES	\$35,399	\$38,000	\$38,000
34712	ENTRY FEES	\$48,752	\$50,000	\$50,000
34714	MEETING ROOM RENTAL	\$33,146	\$30,000	\$34,000
34716	SILVER SNEAKERS/ASH	\$4,506	\$7,000	\$7,000
34717	PROGRAM INCOME	\$17,948	\$12,000	\$15,000
34718	MISCELLANEOUS INCOME	\$0	\$0	\$0
	<b>TOTAL COMMUNITY CENTER</b>	<b>\$139,751</b>	<b>\$137,000</b>	<b>\$144,000</b>
<b>OUTDOOR SWIMMING POOL</b>				
34721	SEASON PASSES	\$2,310	\$3,500	\$3,000
34722	ADMITTANCE FEES	\$28,120	\$30,000	\$30,000
34723	SWIMMING LESSONS	\$2,314	\$5,000	\$3,000
34724	RENTAL CHARGES	\$7,864	\$6,000	\$8,000
34725	POOL CONCESSIONS	\$4,519	\$5,000	\$5,000
	<b>TOTAL OUTDOOR SWIMMING POOL</b>	<b>\$45,127</b>	<b>\$49,500</b>	<b>\$49,000</b>
<b>GENERAL RECREATION</b>				
34740	BASKETBALL GATE CHARGES	\$1,192	\$1,000	\$1,000
34741	TEE BALL CHARGES	\$235	\$800	\$800
34743	BASKETBALL YOUTH ENTRY FEES	\$1,016	\$1,200	\$1,000
34746	VOLLEYBALL FEES	\$0	\$0	\$0
34748	SALE OF BASKETBALL SHIRTS	\$100	\$500	\$500
34749	SALE OF T-BALL SHIRTS	\$130	\$450	\$450
34750	FESTIVAL PERMITS	\$1,850	\$2,000	\$2,500
34790	OTHER OPERATIONAL CHARGES	\$0	\$0	\$0
	<b>TOTAL GENERAL RECREATION</b>	<b>\$4,523</b>	<b>\$5,950</b>	<b>\$6,250</b>

GENERAL FUND - REVENUES FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
	<b>FINES, FORFEITS, &amp; PENALTIES</b>			
35100	CITY LITIGATION TAX	\$15,767	\$13,000	\$13,000
35110	CITY COURT FINES AND COSTS	\$175,645	\$130,000	\$130,000
35140	DRUG FINES	\$17,209	\$17,000	\$15,000
35160	FINES FROM COUNTY COURT	\$30,115	\$25,000	\$20,000
35300	CITY FINES PENALTIES	\$3,649	\$3,000	\$3,000
	<b>TOTAL FINES, FORFEITS, &amp; PENALTIES</b>	<b>\$242,385</b>	<b>\$188,000</b>	<b>\$181,000</b>
	<b>OTHER REVENUE</b>			
36100	INTEREST EARNINGS	\$1,031,874	\$550,000	\$500,000
36211	HOSPITAL LEASE PAYMENTS	\$448,350	\$850,000	\$850,000
36212	RENT FROM WATER/SEWER	\$60,000	\$60,000	\$60,000
36215	MOB LEASE PAYMENT	\$481	\$2,000	\$2,000
36330	SALE OF EQUIPMENT	\$88,378	\$2,750	\$0
36350	INSURANCE RECOVERIES	\$84,081	\$4,600	\$0
36700	CONTRIBUTION AND DONATIONS - PRIVATE	\$100	\$151,490	\$0
36710	CONTRIBUTION AND DONATIONS - MOSSY CREEK FESTIVAL	\$0	\$500	\$0
36720	CONTRIBUTION AND DONATIONS - ORGANIZATIONS	\$604,330	\$0	\$0
36721	CONTRIBUTION FROM COUNTY-FIRE DEPARTMENT	\$96,882	\$96,880	\$0
36900	OTHER FINANCING SOURCES	\$25,850	\$17,440	\$20,000
36920	SALE OF BONDS PROCEEDS	\$0	\$5,300,000	\$0
	<b>TOTAL OTHER REVENUE</b>	<b>\$2,440,326</b>	<b>\$7,035,660</b>	<b>\$1,432,000</b>
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$15,338,576</b>	<b>\$19,727,980</b>	<b>\$14,156,620</b>
27100	<b>UNASSIGNED FUND BALANCE-DECREASE</b>		<b>\$508,020</b>	<b>\$2,072,120</b>
	<b>TOTAL REVENUES AND FUND BALANCE</b>	<b>\$15,338,576</b>	<b>\$20,236,000</b>	<b>\$16,228,740</b>
	<b>GRAND TOTAL-EXPENDITURES</b>	<b>\$14,012,450</b>	<b>\$20,236,000</b>	<b>\$16,228,740</b>
	<b>UNASSIGNED FUND BALANCE INCREASE ***</b>	<b>\$1,326,126</b>		

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>41111</b>	<b>CITY COUNCIL</b>			
111	SALARIES	\$20,400	\$20,400	\$20,400
141	OASI	\$4,030	\$4,800	\$6,150
143	RETIREMENT - CURRENT	\$1,844	\$2,000	\$2,530
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$500	\$0
211	POSTAGE, BOX RENT, ETC.	\$28	\$50	\$50
224	DUPLICATION	\$0	\$900	\$500
235	MEMBERSHIPS, REGISTRATION (COUNCILMEMBER CONFERENCE)	\$20	\$500	\$1,000
236	PUBLIC RELATIONS-CHRISTMAS DINNER	\$4,130	\$6,000	\$0
236	PUBLIC RELATIONS-OTHER	\$4,036	\$2,000	\$0
237	ADVERTISING	\$658	\$1,000	\$1,000
239	DUES- TML	\$3,312	\$3,300	\$3,400
239	DUES-ETDD	\$1,347	\$1,350	\$1,350
239	DUES-CHAMBER	\$7,500	\$7,500	\$7,500
245	TELEPHONE AND TELEGRAPH	\$1,351	\$1,400	\$1,400
252	LEGAL SERVICES	\$12,750	\$0	\$0
255	DATA PROCESSING SERVICES	\$176	\$0	\$0
258	WEB SITE SERVICES	\$1,200	\$1,600	\$1,600
259	PROFESSIONAL SERVICES-CODE UPDATE/APPRaisal	\$2,408	\$2,500	\$2,500
259	OTHER PROFESSIONAL SERVICES (FIREWORKS/125th Anniversary Celebration)	\$0	\$30,000	\$30,000
283	OUT-OF-TOWN EXPENSE (COUNCILMEMBER CONFERENCE)	\$0	\$1,500	\$1,500
285	STAFF LOCAL TRAVEL	\$21,000	\$30,000	\$30,000
287	MEALS AND ENTERTAINMENT	\$21,000	\$30,000	\$30,000
310	OFFICE SUPPLIES AND MATERIALS	\$135	\$100	\$100
311	OFFICE STATIONARY AND FORMS	\$83	\$100	\$100
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER	\$1,281	\$0	\$0
323	FOOD	\$463	\$500	\$500
326	CLOTHING	\$340	\$1,000	\$1,000
790	CONTRIBUTION TO JEFFERSON ALLIANCE	\$50,000	\$50,000	\$50,000
790	CONTRIBUTION TO MOSSY CREEK FOUNDATION	\$5,000	\$5,000	\$5,000
790	HERITAGE CENTER AT MOSSY CREEK	\$8,000	\$8,000	\$8,000
790	CONTRIBUTION TO CHRISTMAS IN JEFF. CO./CHAMBER EVENT	\$1,000	\$1,000	\$1,000
949	OTHER MACHINERY AND EQUIPMENT	\$9,975	\$0	\$0
	<b>TOTAL CITY COUNCIL</b>	<b>\$183,467</b>	<b>\$213,000</b>	<b>\$206,580</b>

GENERAL FUND - EXPENDITURES FY 2026-27				
Account		FY 2024-25	FY 2025-26	FY 2026-27
	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
<b>41210</b>	<b>CITY COURT</b>			
252	LEGAL SERVICES	\$20,000	\$20,000	\$20,000
290	CONTRACTUAL SERVICES-SPANISH INTERPRETER	\$0	\$200	\$200
	<b>TOTAL CITY COURT</b>	<b>\$20,000</b>	<b>\$20,200</b>	<b>\$20,200</b>

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>41320</b>	<b>CITY MANAGER</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$108,595	\$117,000	\$118,700
131	TERMINAL PAY AND SICK LEAVE	\$2,064	\$0	\$0
141	OASI	\$8,408	\$8,860	\$9,080
143	RETIREMENT	\$9,954	\$12,360	\$14,730
146	WORKMEN'S COMPENSATION	\$204	\$500	\$230
147	UNEMPLOYMENT INSURANCE	\$29	\$50	\$50
148	EMPLOYEE EDUCATION AND TRAINING (JAMES-\$5,000/LIEBE-\$500)	\$420	\$5,500	\$3,500
211	POSTAGE, BOX RENT, ETC.	\$48	\$100	\$100
224	DUPLICATION	\$94	\$500	\$500
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$52	\$100	\$100
235	MEMBERSHIPS, REGISTRATION (JAMES \$3,500/LIEBE-\$500)	\$3,190	\$4,000	\$3,500
236	PUBLIC RELATIONS (125TH MILESTONE CELEBRATION ITEMS)	\$0	\$0	\$5,000
237	ADVERTISING	\$0	\$0	\$200
239	OTHER SUBSCR. DUES (AGENDA MGMT ANNUAL FEES)	\$18,284	\$6,500	\$8,000
245	TELEPHONE AND TELEGRAPH	\$1,865	\$2,500	\$2,500
255	DATA PROCESSING (PLACER AI SUBSCRIPTION,REVIZE INTERNET-ONE TIME FEE;BID & JOB POSTING TEMPLATE)	\$35	\$0	\$0
259	OTHER PROFESSIONAL SERVICES (PROPERTY SURVEYS)	\$0	\$0	\$10,000
283	OUT-OF-TOWN EXPENSE (JAMES-\$8,000/LIEBE-\$2,000)	\$3,966	\$10,000	\$7,000
285	VEHICLE ALLOWANCE	\$8,454	\$8,400	\$8,400
287	MEALS AND ENTERTAINMENT (ADMIN PROFESSIONAL DEVELOPMENT DAY;CHAMBER BREAKFAST/JC YOUTH LE	\$1,994	\$0	\$2,000
310	OFFICE SUPPLIES AND MATERIALS	\$1,176	\$1,000	\$1,000
311	OFFICE STATIONERY AND FORMS	\$131	\$200	\$400
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER (IPAD)	\$200	\$0	\$0
312	SMALL ITEMS OF EQUIPMENT	\$648	\$1,000	\$0
323	FOOD	\$0	\$500	\$0
326	CITY LOGO SHIRTS	\$697	\$1,000	\$750
329	OTHER OPERATING SUPPLIES	\$0	\$1,000	\$1,000
948	COMPUTER EQUIPMENT	\$609	\$0	\$0
	<b>TOTAL CITY MANAGER</b>	<b>\$171,117</b>	<b>\$181,070</b>	<b>\$196,740</b>

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>41430</b>	<b>GENERAL ELECTIONS</b>			
237	ADVERTISING	\$41	\$0	\$100
311	OFFICE STATIONERY AND FORMS	\$396	\$0	\$500
	<b>TOTAL GENERAL ELECTIONS</b>	<b>\$437</b>	<b>\$0</b>	<b>\$600</b>

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>41510</b>	<b>CITY RECORDER</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$244,596	\$258,150	\$225,670
129	OTHER WAGES	\$1,200	\$0	\$0
131	TERMINAL PAY AND SICK LEAVE	\$10,013	\$0	\$0
141	OASI	\$19,172	\$19,750	\$17,270
143	RETIREMENT	\$23,078	\$27,550	\$28,010
146	WORKMEN'S COMPENSATION	\$463	\$600	\$190
147	UNEMPLOYMENT INSURANCE	\$125	\$130	\$110
148	EMPLOYEE EDUCATION AND TRAINING (CPE'S-BT, AMY, EMMA-\$3,000/FRONT OFFICE-\$500)	\$3,005	\$4,500	\$2,500
211	POSTAGE, BOX RENT, ETC.	\$3,363	\$4,000	\$4,000
224	DUPLICATION	\$4,021	\$2,000	\$4,000
231	PUBLICATION OF NOTICES	\$2,053	\$2,500	\$2,500
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$52	\$100	\$100
235	MEMBERSHIPS, REGISTRATION (IICM, TAMCAR, TGFOA, SAMS CLUB)	\$521	\$1,000	\$500
245	TELEPHONE AND TELEGRAPH	\$2,087	\$1,850	\$2,100
251	MEDICAL, DENTAL, VITAL STATS	\$129	\$100	\$150
255	DATA PROCESSING (LOCAL GOVERNMENT CORPORATION)	\$25,247	\$28,000	\$28,000
255	DATA PROCESSING (CJIS BACKUP SYSTEMS)	\$0	\$500	\$0
259	OTHER PROFESSIONAL SERVICES	\$38	\$500	\$0
263	REPAIR, MAINTENANCE FURNITURE ETC.	\$0	\$500	\$500
283	OUT-OF-TOWN EXPENSE (FALL TGFOA CONFERENCE)	\$532	\$1,000	\$600
285	STAFF LOCAL TRAVEL	\$80	\$300	\$100
293	RECORDING DOCUMENTS	\$0	\$100	\$100
310	OFFICE SUPPLIES	\$3,000	\$5,000	\$4,000
311	OFFICE STATIONERY AND FORMS	\$2,740	\$2,500	\$2,800
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$1,553	\$0	\$1,190
312	SMALL EQUIPMENT ITEMS	\$3,552	\$1,000	\$500
326	CITY LOGO SHIRTS	\$1,577	\$2,000	\$1,750
555	BANK SERVICE CHARGES-WIRES	\$85	\$250	\$250
556	BANK SERVICE CHARGES-DIRECT DEPOSIT	\$1,388	\$1,200	\$1,400
745	PROPERTY TAX RELIEF CITY MATCH	\$0	\$25,000	\$25,000
948	COMPUTER EQUIPMENT-REQUESTEDBY I.T. MANAGER (SEE EQUIPMENT LIST)	\$14,087	\$4,000	\$7,750
949	OTHER EQUIPMENT	\$0	\$800	\$0
	<b>TOTAL CITY RECORDER</b>	<b>\$367,757</b>	<b>\$394,880</b>	<b>\$361,040</b>

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>41520</b>	<b>CITY ATTORNEY</b>			
252	LEGAL SERVICES	\$20,000	\$20,000	\$20,000
	<b>TOTAL CITY ATTORNEY</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>

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

GENERAL FUND - EXPENDITURES FY 2026-27				
Account		FY 2024-25	FY 2025-26	FY 2026-27
	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
<b>41640</b>	<b>INFORMATION TECHNOLOGY/DATA PROCESSING</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$64,879	\$68,960	\$70,690
131	TERMINAL PAY AND SICK LEAVE	\$1,010	\$0	\$0
141	OASI	\$4,816	\$5,280	\$5,410
143	RETIREMENT	\$5,917	\$7,360	\$8,770
146	WORKMEN'S COMPENSATION	\$148	\$180	\$60
147	UNEMPLOYMENT INSURANCE	\$15	\$20	\$20
148	EMPLOYEE EDUCATION AND TRAINING	\$406	\$1,000	\$1,000
211	POSTAGE, BOX RENT, ETC.	\$0	\$100	\$50
224	DUPLICATION	\$21	\$200	\$100
235	MEMBERSHIPS, REGISTRATION	\$25,096	\$200	\$1,500
245	TELEPHONE AND TELEGRAPH (SPECTRUM BACKUP INTERNET/FAILOVER-\$650)	\$258	\$500	\$1,200
251	MEDICAL, DENTAL, VITAL STATS	\$0	\$0	\$0
255	DATA PROCESSING SERVICES (ADOBE, ANYDESK,APPLE BUSINESS MGR,CHAT GPT,VC3,YODEK)	\$38,369	\$39,670	\$46,490
259	OTHER PROFESSIONAL SERVICES-EMAIL SERVICES	\$0	\$400	\$0
283	OUT-OF-TOWN EXPENSE	\$643	\$350	\$1,000
285	STAFF LOCAL TRAVEL	\$0	\$350	\$400
310	OFFICE SUPPLIES	\$1,076	\$1,000	\$1,000
311	OFFICE STATIONERY AND FORMS	\$0	\$100	\$0
312	SMALL EQUIPMENT ITEMS (CAMERA TESTER-\$180, MONITOR STAND \$60)	\$879	\$600	\$500
326	CITY LOGO SHIRTS	\$194	\$250	\$200
329	OTHER OPERATING SUPPLIES (MACRIUM REFLECT SYSTEM IMAGING DISASTER RECOVERY LICENSE-\$80)	\$49	\$100	\$150
341	CONSUMABLE TOOLS	\$0	\$250	\$250
948	COMPUTER EQUIPMENT	\$0	\$3,000	\$0
	<b>TOTAL INFORMATION TECHNOLOGY/DATA PROCESSING</b>	<b>\$143,776</b>	<b>\$129,870</b>	<b>\$138,790</b>

GENERAL FUND - EXPENDITURES FY 2026-27		FY 2024-25	FY 2025-26	FY 2026-27
ACCOUNT NAME		ACTUAL	ESTIMATED	BUDGETED
<b>41650</b>	<b>PERSONNEL (INTERNAL CULTURE)</b>			
111	REGULAR SALARIES	\$0	\$0	\$55,220
131	TERMINAL PAY AND SICK LEAVE	\$0	\$0	\$0
141	OASI	\$0	\$0	\$4,230
143	RETIREMENT	\$0	\$0	\$6,850
146	WORKERS COMPENATION	\$0	\$0	\$50
147	UNEMPLOYMENT	\$0	\$0	\$20
211	POSTAGE, BOX RENT, ETC.	\$25	\$0	\$50
224	DUPLICATION	\$169	\$0	\$200
235	MEMBERSHIPS, REGISTRATION (HRCI CERTIFICATION)	\$123	\$1,250	\$500
236	PUBLIC RELATIONS-EMPLOYEE (SUMMER PARTY/BBQ & BALL/THANKSGIVING/CHRISTMAS/SPRING FLING/RETIR	\$0	\$6,000	\$12,000
236	PUBLIC RELATIONS-EMPLOYEE (HATS, MUGS, BANNERS, PINS, FLOWERS)	\$0	\$6,000	\$6,000
237	ADVERTISING	\$0	\$300	\$300
245	TELEPHONE AND TELEGRAPH	\$1,835	\$0	\$2,000
259	OTHER PROFESSIONAL SERVICES (SALARY COMP STUDY/HAZARDOUS DUTY BENEFIT STUDY)	\$0	\$0	\$4,060
263	REPAIR AND MAINTENANCE-OFFICE EQUIPMENT	\$0	\$0	\$0
283	OUT-OF-TOWN EXPENSE	\$121	\$0	\$1,000
285	STAFF LOCAL TRAVEL	\$0	\$0	\$0
310	OFFICE SUPPLIES AND MATERIALS	\$1,021	\$0	\$300
312	SMALL ITEMS OF EQUIPMENT	\$69	\$0	\$0
326	CLOTHING AND UNIFORMS	\$0	\$0	\$250
	<b>TOTAL PERSONNEL ADMINISTRATION</b>	<b>\$3,363</b>	<b>\$13,550</b>	<b>\$93,030</b>

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>41710</b>	<b>BUILDING INSPECTOR/CODES ENFORCEMENT</b>			
111	SALARIES-PERM. EMPLOYEES REG.	\$105,023	\$119,500	\$122,490
131	TERMINAL PAY AND SICK LEAVE	\$3,418	\$0	\$0
141	OASI	\$7,969	\$9,140	\$9,370
143	RETIREMENT	\$9,739	\$12,750	\$15,200
146	WORKMEN'S COMPENSATION	\$4,042	\$3,220	\$2,850
147	UNEMPLOYMENT INSURANCE	\$42	\$60	\$60
148	EMPLOYEE EDUCATION AND TRAINING	\$2,859	\$5,000	\$3,110
	<b>Will: Code Testing \$2,000; TNSA Stormwater Conference \$400</b>			
	<b>Jeff: Renew Certificates \$110; ICC Online Learning Subscription \$600</b>			
211	POSTAGE, BOX RENT, ETC.	\$749	\$1,000	\$1,000
213	VEHICLE TITLES, LICENSES	\$21	\$0	\$0
224	DUPLICATION	\$429	\$750	\$500
235	MEMBERSHIPS, REGISTRATION (ICC \$160; ETBOA \$25; TNSA \$300; NFPA 300)	\$364	\$490	\$1,000
237	ADVERTISING	\$921	\$600	\$1,000
239	OTHER SUBSCRIPTIONS, DUES (BUILDING PERMIT SOFTWARE SUBSCRIPTION)	\$4,200	\$5,000	\$5,000
	(Civic Plus Year 2 - \$4,200 + 5% = \$4410 + 5% ANNUAL = \$4630.50 BLUEBEAM PLAN REVIEW SOFTWARE/APP = \$330 ANNUALLY)			
245	TELEPHONE AND TELEGRAPH	\$2,616	\$2,500	\$3,250
257	PLANNING SERVICES-ETDD	\$10,175	\$11,950	\$13,100
259	<b>OTHER PROFESSIONAL SERVICES (LAND USE PLAN \$50,000)</b>	<b>\$0</b>	<b>\$6,000</b>	<b>\$50,000</b>
262	REPAIR, MAINT. OTHER MACHINERY	\$0	\$250	\$0
263	REPAIR, MAINT, FURNITURE	\$0	\$0	\$0
283	OUT-OF-TOWN EXPENSE (Hotel for TNSA Conference \$220)	\$0	\$400	\$400
287	MEALS AND ENTERTAINMENT (Planning Commission Appreciation Dinner)	\$450	\$600	\$600
310	OFFICE SUPPLIES AND MATERIALS	\$1,615	\$1,500	\$1,750
311	OFFICE STATIONERY AND FORMS	\$282	\$300	\$300
312	SMALL ITEMS OF EQUIPMENT	\$37	\$300	\$300
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER (IPADS)	\$950	\$0	\$0
326	CITY LOGO SHIRTS	\$628	\$500	\$500
329	OTHER OPERATING SUPPLIES	\$9	\$250	\$250
331	GAS, OIL, DIESEL, GREASE	\$295	\$1,000	\$1,000
332	MOTOR VEHICLE PARTS	\$139	\$500	\$500
334	TIRES	\$0	\$0	\$0
342	SIGN PARTS AND SUPPLIES	\$0	\$200	\$200
944	TRANSPORTATION EQUIPMENT	\$54,355	\$0	\$0
948	BUILDING PERMIT SOFTWARE	\$0	\$0	\$0
	<b>TOTAL BUILDING INSPECTOR/CODES ENFORCEMENT</b>	<b>\$211,327</b>	<b>\$183,760</b>	<b>\$233,730</b>

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>41800</b>	<b>BUILDING MAINTENANCE PERSONNEL</b>			
111	SALARIES- PERM. EMPLOYEES REG.	\$126,796	\$135,050	\$174,250
111	<b>SALARIES-PERM. EMPLOYEES REG. (NEW EMPLOYEE)</b>	\$0	\$29,650	\$0
112	SALARIES- PERM. EMPLOYEES OT	\$1,844	\$1,000	\$2,000
131	TERMINAL PAY AND SICK LEAVE	\$3,601	\$0	\$0
141	OASI	\$9,877	\$12,600	\$13,330
143	RETIREMENT	\$11,686	\$17,570	\$21,630
146	WORKMEN'S COMPENSATION	\$5,719	\$5,800	\$5,230
147	UNEMPLOYMENT INSURANCE	\$58	\$120	\$120
239	OTHER PUBLICITY, SUBSCRIPTION, AND DUES (IWORQ FACILITIES MANAGEMENT)	\$2,000	\$0	\$2,000
245	TELEPHONE AND TELEGRAPH	\$0	\$0	\$1,650
251	MEDICAL, DENTAL, VITAL STATS	\$85	\$100	\$200
261	REPAIR, MAINT. MOTOR VEHICLES	\$0	\$200	\$200
262	REPAIR & MAINTENANCE MACHINERY	\$0	\$0	\$0
310	OFFICE SUPPLIES AND MATERIALS	\$20	\$100	\$100
312	<b>SMALL ITEMS OF EQUIPMENT (TOOL REPLACEMENT - \$4,000)</b>	\$830	\$1,500	\$4,500
324	JANITORIAL SUPPLIES	\$22	\$0	\$0
326	CLOTHING AND UNIFORMS	\$4,434	\$3,400	\$3,400
329	OTHER OPERATING SUPPLIES	\$625	\$500	\$500
331	GAS, OIL, DIESEL, GREASE	\$5,924	\$8,000	\$6,000
332	MOTOR VEHICLE PARTS	\$642	\$700	\$1,000
333	MACHINERY AND EQUIPMENT PARTS	\$235	\$200	\$200
334	TIRES, TUBES AND ETC.	\$1,223	\$1,000	\$1,000
335	PAINTING AND PLUMBING SUPPLIES	\$14	\$0	\$0
341	CONSUMABLE TOOLS	\$924	\$1,000	\$300
425	SMALL HARDWARE, WIRE/NAILS ETC.	\$0	\$0	\$0
944	TRANSPORTATION EQUIPMENT	\$0	\$0	\$65,000
948	COMPUTER EQUIPMENT	\$0	\$0	\$0
	<b>TOTAL BUILDING MAINT. PERSONNEL</b>	<b>\$176,559</b>	<b>\$218,490</b>	<b>\$302,610</b>

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>41810</b>	<b>CITY HALL BUILDINGS</b>			
241	ELECTRIC	\$44,496	\$60,000	\$60,000
242	WATER	\$348	\$350	\$600
243	SEWER	\$510	\$500	\$800
259	OTHER PROFESSIONAL SERVICES (MOWING, MAT SERVICE)	\$19,045	\$16,440	\$20,000
260	REPAIR AND MAINT. SERVICE	\$1,228	\$1,000	\$1,000
262	REPAIR AND MAINT. OTHER MACHINERY	\$324	\$2,000	\$2,000
266	REPAIR AND MAINT. BUILDINGS	\$11,719	\$10,000	\$10,000
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$5,737	\$300	\$1,420
321	AGRICULTURE AND HORTICULTURE SUPPLIES	\$195	\$500	\$1,000
323	FOOD (COFFEE, CREAMER, ETC)	\$604	\$700	\$700
324	JANITORIAL SUPPLIES	\$1,698	\$15,560	\$5,000
551	TRUSTEE FEES	\$1,500	\$1,000	\$1,000
611	PRINCIPAL-GENERAL OBLIGATION BONDS (2017)	\$375,000	\$385,000	\$395,000
631	INTEREST-GENERAL OBLIGATION BONDS (2017)	\$122,775	\$115,280	\$106,620
947	OFFICE MACHINERY AND EQUIPMENT (REQUESTED BY IT MANAGER - SHIPPING LABEL PRINTER)	\$0	\$0	\$500
947	OFFICE MACHINERY AND EQUIPMENT (RICOH IMC-4510 COLOR COPIER)	\$0	\$0	\$5,500
948	COMPUTER EQUIPMENT (REQUESTED BY IT MANAGER)	\$13,478	\$0	\$10,100
949	OTHER MACHINERY AND EQUIPMENT-FIRE ALARM	\$0	\$20,000	\$0
	<b>TOTAL CITY HALL BUILDINGS</b>	<b>\$598,657</b>	<b>\$628,630</b>	<b>\$621,240</b>

GENERAL FUND - EXPENDITURES FY 2026-27				
Account		FY 2024-25	FY 2025-26	FY 2026-27
	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
<b>41860</b>	<b>PUBLIC WORKS BUILDINGS</b>			
241	ELECTRIC	\$7,710	\$9,000	\$9,000
242	WATER	\$636	\$600	\$600
244	GAS	\$6,674	\$6,500	\$6,500
259	OTHER PROFESSIONAL SERVICES	\$3,120	\$1,880	\$1,500
262	REPAIR AND MAINT. MACHINERY & EQUIPMENT	\$0	\$0	\$0
266	REPAIR AND MAINT. BUILDINGS	\$6,569	\$7,000	\$5,000
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER:	\$1,401	\$0	\$0
	VIDEO NETWORK RECORDER-\$340;3 YODECK PLAYERS-\$290			
	3 TCL TVS AND MOUNTS FOR YODECK PLAYERS-\$660			
312	SMALL ITEMS OF EQUIPMENT	\$2,431	\$300	\$300
324	JANITORIAL SUPPLIES	\$1,581	\$5,120	\$2,200
329	OTHER OPERATING SUPPLIES	\$42	\$800	\$250
333	MACHINERY & EQUIPMENT PARTS	\$0	\$0	\$0
335	PAINTING OR PLUMBING SUPPLIES	\$571	\$500	\$200
949	OTHER EQUIPMENT (GATE OPENER)	\$0	\$0	\$0
	<b>TOTAL PUBLIC WORKS BUILDINGS</b>	<b>\$30,735</b>	<b>\$31,700</b>	<b>\$25,550</b>

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>41900</b>	<b>INDUSTRIAL DEVELOPMENT BOARD</b>			
329	OTHER OPERATING SUPPLIES	\$17	\$0	\$0
790	CONTRIBUTION TO IDB-ISSUANCE FEE	\$4,537	\$0	\$0
790	CONTRIBUTION TO IDB-DEBT SERVICE	\$94,455	\$0	\$0
	<b>TOTAL INDUSTRIAL DEVELOPMENT BOARD</b>	<b>\$99,009</b>	<b>\$0</b>	<b>\$0</b>
<b>41912</b>	<b>BEAUTIFICATION PROJECT</b>			
259	OTHER PROFESSIONAL SERVICES	\$0	\$0	\$0
321	AGRICULTURE AND HORTICULTURE SUPPLIES	\$591	\$5,000	\$5,000
	<b>TOTAL BEAUTIFICATION PROJECT</b>	<b>\$591</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>41926</b>	<b>FIRE STATION 2 PROJECT - BUILDING</b>			
254	ARCHITECTURAL, ENGINEERING, AND LANDSCAPING	0	\$36,750	\$0
259	OTHER PROFESSIONAL SERVICES	0	\$22,000	\$0
920	BUILDINGS	\$176,438	\$5,186,910	\$0
	<b>TOTAL BEAUTIFICATION PROJECT</b>	<b>\$176,438</b>	<b>\$5,245,660</b>	<b>\$0</b>

GENERAL FUND - EXPENDITURES FY 2026-27				
Account		FY 2024-25	FY 2025-26	FY 2026-27
	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
<b>42100</b>	<b>POLICE</b>			
111	SALARIES - PERM. EMPLOYEES	\$1,809,300	\$1,876,280	\$1,953,480
111	SALARIES- PERM. EMPLOYEES (NEW POSITION)	\$48,000	\$0	\$0
112	SALARIES - PERM. EMPLOYEES OT	\$101,970	\$156,000	\$100,000
114	SALARIES - TEMP. EMPLOYEES REG. (3 PART TIME)	\$17,213	\$18,650	\$19,120
131	TERMINAL PAY & SICK LEAVE	\$45,028	\$40,000	\$50,000
141	OASI (EMPLOYEE SHARE)	\$149,195	\$144,960	\$150,910
143	RETIREMENT - INCLUDES ADDITIONAL 3.5%	\$218,368	\$240,710	\$284,350
146	WORKMEN'S COMPENSATION	\$85,465	\$85,000	\$69,920
147	UNEMPLOYMENT INSURANCE	\$688	\$870	\$870
148	EMPLOYEE EDUCATION AND TRAINING	\$9,267	\$10,000	\$10,000
211	POSTAGE, BOX RENT, ETC.	\$1,071	\$1,100	\$1,100
213	AUTOMOBILE LICENSES AND TITLES	\$252	\$300	\$300
216	RADIO FEES (LTE SERVICES FOR MOTOROLA PORTABLE RADIOS BEGINNING DEC 2026)	\$0	\$0	\$7,900
217	VEHICLE TOW-IN SERVICES	\$804	\$500	\$500
224	DUPLICATION	\$1,107	\$1,700	\$1,500
235	MEMBERSHIPS, REGISTRATION (LEACT 300, TLO 1500, DPM WARRANTY 1100, TACP 850, LEADS 4324)	\$13,311	\$15,000	\$15,000
236	PUBLIC RELATIONS	\$856	\$1,000	\$1,000
237	ADVERTISING	\$0	\$100	\$100
239	OTHER PUBLICITY, SUBSCR. DUES	\$1,074	\$1,500	\$1,100
241	ELECTRIC	\$347	\$350	\$350
245	TELEPHONE AND TELEGRAPH	\$24,033	\$27,000	\$26,000
251	MEDICAL, DENTAL, VETERINARY	\$3,046	\$3,000	\$3,000
255	DATA PROCESSING SERVICES (4 FLOCK INCLUDED), NETMOTION, DMS, TIES, MDIS, AXON EVIDENCE STORAGE	\$40,603	\$20,000	\$49,000
255	DATA PROCESSING SERVICES-AXON EVIDENCE STORAGE - \$3,000 UPGRADE	\$0	\$24,000	\$0
255	DATA PROCESSING SERVICES (CJIS BACKUP SYSTEMS) *MOVED TO IT	\$0	\$1,500	\$0
259	PROFESSIONAL SERVICES	\$63	\$500	\$250
261	REPAIR & MAINT. MOTOR VEHICLES	\$36,117	\$15,000	\$10,000
262	REPAIR & MAINT. OTHER MACHINERY	\$156	\$2,500	\$500
283	OUT-OF-TOWN EXPENSE	\$7,601	\$8,000	\$7,000
290	OTHER CONTRACTUAL SERVICES	\$0	\$0	\$0
310	OFFICE SUPPLIES AND MATERIALS	\$542	\$1,000	\$1,000
311	OFFICE STATIONERY AND FORMS	\$499	\$1,000	\$1,000
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$1,000	\$0	\$1,180
312	SMALL ITEMS OF EQUIPMENT (BATTERIES, EQUIP. REPLACEMENT, SEARCH GLOVES, DRUG KITS, ETC)	\$12,587	\$12,000	\$10,000
323	FOOD	\$2,285	\$3,500	\$3,500
326	CLOTHING AND UNIFORMS (INCLUDES 5 BODY ARMOR, LEATHER PATROL JACKETS, COLD WEATHER GEAR)	\$26,179	\$29,750	\$37,000
327	FIRE ARM SUPPLIES (TASER CARTRIDGES, GAS MUNITIONS, AMMO, FIREARM PARTS)	\$20,013	\$16,000	\$16,000
328	EDUCATIONAL SUPPLIES	\$109	\$500	\$500
329	OTHER OPERATING SUPPLIES	\$645	\$1,000	\$1,000
331	GAS, OIL, DIESEL, GREASE	\$87,958	\$80,000	\$80,000
332	MOTOR VEHICLE PARTS	\$19,367	\$15,000	\$15,000
333	MACHINERY AND EQUIPMENT PARTS	\$1,533	\$2,000	\$2,000
334	TIRES, TUBES, ETC.	\$11,567	\$15,000	\$15,000
431	LUMBER	\$0	\$500	\$500
621	PRINCIPAL-VEHICLE LEASE PYMT - 21-22	\$30,222	\$0	\$0
621	PRINCIPAL-TM BOND FUND - 22-23	\$56,000	\$58,000	\$60,000
633	INTEREST-VEHICLE LEASE PYMT - 21-22	\$680	\$0	\$0
633	INTEREST-TM BOND FUND - 22-23	\$5,343	\$3,260	\$1,100
944	VEHICLE EQUIPMENT	\$440,798	\$140,000	\$213,000
948	COMPUTER EQUIPMENT - REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$5,639	\$9,500	\$18,950
949	OTHER EQUIPMENT (FLOCK LICENSE PLATE READERS - 2)	\$68,869	\$0	\$0
	<b>TOTAL POLICE</b>	<b>\$3,406,770</b>	<b>\$3,083,530</b>	<b>\$3,239,980</b>

GENERAL FUND - EXPENDITURES FY 2026-27				
Account		FY 2024-25	FY 2025-26	FY 2026-27
	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
<b>42123</b>	<b>POLICE SERVICES-CARSON NEWMAN UNIVERSITY</b>			
111	SALARIES - PERM. EMPLOYEES	\$229,639	\$234,190	\$227,920
112	SALARIES - PERM. EMPLOYEES OT	\$32,526	\$21,600	\$30,000
131	TERMINAL PAY SICK LEAVE	\$2,092	\$2,490	\$2,490
141	OASI (EMPLOYEE SHARE)	\$19,616	\$19,000	\$17,440
142	HEALTH/DENTAL/LIFE INSURANCE	\$48,993	\$61,000	\$61,320
143	RETIREMENT - INCLUDES ADDITIONAL 3.5%	\$26,502	\$27,190	\$28,290
146	WORKMEN'S COMPENSATION	\$8,786	\$11,500	\$8,160
147	UNEMPLOYMENT INSURANCE	\$83	\$120	\$120
148	EMPLOYEE EDUCATION & TRAINING	\$0	\$4,000	\$2,000
283	OUT OF TOWN EXPENSE	\$0	\$2,000	\$2,000
326	CLOTHING AND UNIFORMS	\$1,296	\$5,500	\$4,000
327	FIRE ARM SUPPLIES	\$0	\$500	\$500
329	OTHER OPERATING SUPPLIES	\$0	\$1,000	\$1,000
	<b>TOTAL POLICE SERVICES-CARSON NEWMAN UNIVERSITY</b>	<b>\$369,533</b>	<b>\$390,090</b>	<b>\$385,240</b>

GENERAL FUND - EXPENDITURES FY 2026-27				
ACCOUNT NAME		FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>42124</b>	<b>RECORDS &amp; IDENTIFICATION</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$96,740	\$110,870	\$113,910
112	SALARIES - PERM. - OT	\$2,482	\$2,910	\$2,500
114	SALARIES - TEMP. EMPLOYEES REG.	\$22,054	\$23,150	\$23,730
131	SICK LEAVE	\$3,880	\$3,780	\$3,780
141	OASI (EMPLOYEE SHARE)	\$9,396	\$10,250	\$10,530
143	RETIREMENT - CURRENT	\$9,266	\$11,830	\$14,140
146	WORKMEN'S COMPENSATION	\$101	\$2,300	\$2,100
147	UNEMPLOYMENT INSURANCE	\$84	\$90	\$90
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$1,000	\$1,000
235	MEMBERSHIPS, REG. FEES, & TUITION	\$0	\$500	\$500
255	DATA PROCESSING SERVICES (RMS WITH COURT AND ECITE)	\$32,410	\$25,000	\$8,400
262	REPAIR & MAINT. OTHER EQUIPMENT	\$0	\$500	\$500
263	REPAIR & MAINT. FURNITURE & OFFICE	\$0	\$0	\$0
283	OUT-OF-TOWN EXPENSE	\$39	\$500	\$500
310	OFFICE SUPPLIES AND MATERIALS	\$3,296	\$2,800	\$3,000
311	OFFICE STATIONERY AND FORMS	\$238	\$1,000	\$1,000
312	SMALL ITEMS EQUIPMENT	\$405	\$500	\$800
326	CLOTHING & UNIFORMS	\$398	\$800	\$600
329	OTHER OPERATING SUPPLIES	\$0	\$0	\$0
947	OFFICE EQUIPMENT	\$4,500	\$0	\$5,090
948	COMPUTER EQUIPMENT	\$0	\$0	\$0
949	OTHER EQUIPMENT	\$3,350	\$0	\$0
	<b>TOTAL RECORDS &amp; IDENTIFICATION</b>	<b>\$188,639</b>	<b>\$197,780</b>	<b>\$192,170</b>

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

GENERAL FUND - EXPENDITURES FY 2026-27		FY 2024-25	FY 2025-26	FY 2026-27
Account	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
<b>42200</b>	<b>FIRE PROTECTION &amp; CONTROL</b>			
111	SALARIES - PERM. EMPLOYEES (INCLUDED 3 NEW FIREFIGHTERS)	\$1,399,803	\$1,539,220	\$1,707,930
112	SALARIES - PERM. EMPLOYEES OT	\$94,586	\$80,000	\$80,000
114	SALARIES - TEMP. EMPLOYEES REG	\$74,020	\$87,360	\$282,890
131	TERMINAL PAY & SICK LEAVE	\$39,822	\$50,000	\$150,810
141	OASI (EMPLOYEE SHARE)	\$119,439	\$137,100	\$125,000
143	RETIREMENT (INCLUDES ADDITIONAL 3.5%)	\$173,607	\$197,140	\$233,010
146	WORKMEN'S COMPENSATION	\$38,250	\$39,000	\$40,960
147	UNEMPLOYMENT INSURANCE	\$670	\$930	\$1,260
148	EMPLOYEE EDUCATION AND TRAINING	\$28,648	\$43,500	\$51,000
162	RESERVE FIREMEN	\$78,678	\$50,000	\$0
211	POSTAGE, BOX RENT, ETC.	\$518	\$400	\$400
213	AUTOMOBILE LICENSES AND TITLES	\$21	\$50	\$0
216	RADIO FEES	\$4,269	\$4,300	\$4,300
223	PUBLICATIONS, REPORTS, ETC.	\$412	\$500	\$500
224	DUPLICATION	\$513	\$750	\$750
235	MEMBERSHIPS, REGISTRATION	\$4,094	\$4,000	\$1,500
236	PUBLIC RELATIONS	\$4,722	\$5,000	\$5,000
237	ADVERTISING	\$409	\$500	\$500
239	OTHER PUBLICITY, SUBSCR. DUES	\$0	\$0	\$0
245	TELEPHONE AND TELEGRAPH-STATION 1	\$8,118	\$9,000	\$9,000
245	TELEPHONE AND TELEGRAPH-STATION 2	\$0	\$0	\$3,000
251	MEDICAL, DENTAL, AND VITAL STATS	\$7,742	\$8,000	\$12,000
255	DATA PROCESSING SERVICES	\$5,733	\$5,000	\$15,000
255	DATA PROCESSING SERVICES (CJIS BACKUP SYSTEMS) - MOVED TO IT BUDGET	\$0	\$500	\$0
259	OTHER PROFESSIONAL SERVICES	\$223	\$5,000	\$5,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$25,128	\$25,000	\$25,000
262	REPAIR & MAINT. OTHER MACHINERY	\$17,399	\$10,000	\$13,000
283	OUT-OF-TOWN EXPENSE	\$10,396	\$5,000	\$15,000
310	OFFICE SUPPLIES AND MATERIALS	\$2,939	\$2,500	\$2,500
311	OFFICE STATIONERY AND FORMS	\$85	\$100	\$100
312	SMALL EQUIPMENT ITEMS-REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$3,190	\$0	\$170
312	SMALL EQUIPMENT ITEMS	\$26,509	\$21,530	\$7,500
322	CHEMICAL AND MEDICAL SUPPLIES	\$3,595	\$4,000	\$4,000
323	FOOD	\$706	\$1,200	\$1,000
326	CLOTHING & UNIFORMS	\$56,944	\$30,000	\$65,000
326	STRUCTURAL FIREFIGHTING PERSON PROTECTIVE EQUIP. (PPE)	\$0	\$0	\$0
328	EDUCATIONAL SUPPLIES	\$3,422	\$3,500	\$5,000
329	OTHER OPERATING SUPPLIES	\$2,989	\$4,000	\$3,000
331	GAS, OIL, DIESEL, GREASE	\$24,710	\$30,000	\$30,000
332	MOTOR VEHICLE PARTS	\$11,555	\$8,000	\$8,000
333	MACHINERY & EQUIPMENT PARTS	\$2,880	\$2,000	\$4,000
334	TIRES, TUBES, ETC.	\$8,457	\$10,000	\$10,000
335	PAINTING AND PLUMBING SUPPLIES	\$146	\$500	\$500
339	OTHER SUPPLIES-HAZARDOUS	\$1,972	\$5,000	\$5,000
341	CONSUMABLE TOOLS	\$538	\$0	\$0
392	HYDRANTS	\$0	\$500	\$500
519	OTHER INSURANCE - VOLUNTEERS	(\$261)	\$2,000	\$0
944	TRANSPORTATION EQUIPMENT	\$0	\$0	\$0
947	OFFICE EQUIPMENT (COPIER)	\$0	\$5,000	\$0
948	COMPUTER EQUIPMENT - REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$1,061	\$0	\$4,430
949	OTHER MACHINERY & EQUIPMENT	\$77,202	\$129,840	\$58,000
	<b>TOTAL FIRE PROTECTION</b>	<b>\$2,365,859</b>	<b>\$2,566,920</b>	<b>\$2,991,510</b>

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>42254</b>	<b>FIRE STATION &amp; BUILDINGS</b>			
241	ELECTRIC-STATION 1	\$41,638	\$48,000	\$45,000
241	ELECTRIC-STATION 2	\$0	\$0	\$25,000
242	WATER-STATION 1	\$891	\$1,500	\$1,500
242	WATER-STATION 2	\$0	\$0	\$800
243	SEWER-STATION 1	\$1,095	\$1,500	\$1,500
243	SEWER-STATION 2	\$0	\$0	\$800
244	GAS -STATION 1	\$6,783	\$6,000	\$6,000
244	GAS -STATION 2	\$0	\$0	\$3,000
254	<b>ARCHITECTURAL DESIGN-SUBSTATION</b>	\$101,130	\$0	\$0
259	OTHER PROFESSIONAL SERVICES (MOWING & MAT SERVICE)-STATION 1	\$2,820	\$2,410	\$3,000
259	OTHER PROFESSIONAL SERVICES (MOWING & MAT SERVICE)-STATION 2	\$0	\$0	\$2,500
260	REPAIR AND MAINT. SERVICES-STATION 1	\$615	\$5,000	\$5,000
260	REPAIR AND MAINT. SERVICES-STATION 2	\$0	\$0	\$2,500
262	REPAIR AND MAINT. OTHER MACHINERY-STATION 1	\$1,934	\$1,500	\$2,500
262	REPAIR AND MAINT. OTHER MACHINERY-STATION 2	\$0	\$0	\$1,500
266	REPAIR AND MAINT. BUILDINGS-STATION 1	\$19,649	\$13,000	\$15,000
266	REPAIR AND MAINT. BUILDINGS-STATION 2	\$0	\$0	\$2,500
312	SMALL ITEMS OF EQUIPMENT-STATION 1 (REQUESTED BY I.T. MANAGER):	\$3,034	\$300	\$0
	NETWORK VIDEO CAMERA-\$340;3 YODECK PLAYERS-\$290			
	3 TCL TVS AND MOUNTS FOR YODECK PLAYERS-\$660			
312	SMALL ITEMS OF EQUIPMENT-STATION 2	\$0	\$0	\$0
324	HOUSEHOLD & JANITORIAL SUPPLIES-STATION 1	\$3,087	\$3,500	\$3,000
324	HOUSEHOLD & JANITORIAL SUPPLIES-STATION 2	\$0	\$0	\$1,500
329	OTHER OPERATING SUPPLIES-STATION 1	\$0	\$500	\$500
329	OTHER OPERATING SUPPLIES-STATION 2	\$0	\$0	\$500
611	PRINCIPAL-GENERAL OBLIGATION BONDS (2025)	\$0	\$100,000	\$0
631	INTEREST-GENERAL OBLIGATION BONDS (2025)	\$0	\$302,950	\$221,320
929	OTHER IMPROVEMENTS	\$0	\$0	\$30,000
948	COMPUTER EQUIPMENT	\$6,407	\$0	\$0
949	OTHER MACHINERY & EQUIPMENT	\$516	\$20,000	\$5,000
	<b>TOTAL FIRE STATION &amp; BUILDINGS</b>	<b>\$189,599</b>	<b>\$506,160</b>	<b>\$379,920</b>

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>43000</b>	<b>PUBLIC WORKS</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$74,456	\$78,580	\$80,540
111	<b>NEW EMPLOYEE - PROJECT MANAGER/ENGINEER</b>	<b>\$0</b>	<b>\$0</b>	<b>\$49,100</b>
131	TERMINAL PAY AND SICK LEAVE	\$618	\$0	\$0
141	OASI (EMPLOYEE SHARE)	\$5,522	\$6,010	\$6,160
143	RETIREMENT - CURRENT	\$6,756	\$8,380	\$10,000
146	WORKMEN'S COMPENSATION	\$154	\$170	\$160
147	UNEMPLOYMENT INSURANCE	\$21	\$30	\$30
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$500	\$500
211	POSTAGE, BOX RENT, ETC.	\$32	\$200	\$100
224	DUPLICATION	\$296	\$500	\$500
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$52	\$100	\$60
235	MEMBERSHIPS, REGISTRATION	\$151	\$300	\$200
237	ADVERTISING	\$99	\$100	\$100
239	OTHER PUBLICITY, SUBSCR. DUES (IWORQS)	\$6,600	\$6,800	\$6,800
245	TELEPHONE AND TELEGRAPH	\$1,108	\$1,500	\$1,500
251	MEDICAL, DENTAL, AND VITAL STATS	\$85	\$100	\$100
255	DATA PROCESSING SERVICES (MOVED TO I.T.DEPT)	\$0	\$400	\$0
259	OTHER PROFESSIONAL SERVICES	\$0	\$0	\$0
263	REPAIR, MAINT. OFFICE FURNITURE	\$59	\$200	\$100
283	OUT OF TOWN EXPENSE	\$0	\$500	\$250
285	STAFF LOCAL TRAVEL	\$0	\$0	\$0
310	OFFICE SUPPLIES AND MATERIALS	\$1,584	\$2,000	\$2,000
311	OFFICE STATIONERY AND FORMS	\$0	\$500	\$250
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$0	\$0	\$800
312	SMALL ITEMS OF EQUIPMENT	\$277	\$150	\$500
324	JANITORIAL SUPPLIES	\$0	\$0	\$0
326	CLOTHING AND UNIFORMS	\$130	\$200	\$200
329	OTHER OPERATING SUPPLIES	\$0	\$100	\$100
332	MOTOR VEHICLE PARTS	\$32	\$0	\$100
947	OFFICE EQUIPMENT (COPIER)	\$0	\$4,000	\$0
948	COMPUTER EQUIPMENT - REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$429	\$500	\$2,850
	<b>TOTAL PUBLIC WORKS</b>	<b>\$98,461</b>	<b>\$111,820</b>	<b>\$163,000</b>

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>43117</b>	<b>STP-OLD AJ HWY PAVING</b>			
254	ARCHITECTURAL, ENGINEERING, AND LANDSCAPING	\$63,098	\$0	\$0
	<b>TOTAL STP-OLD AJ HWY PAVING</b>	<b>\$63,098</b>	<b>\$0</b>	<b>\$0</b>

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>43120</b>	<b>HWYS, STREETS, &amp; ROADWAYS</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$418,959	\$467,400	\$423,220
111	SALARIES - PERM. EMPLOYEES REG - NEW EMPLOYEE	\$0	\$0	\$0
112	SALARIES - PERM. EMPLOYEES OT	\$38,470	\$48,000	\$48,000
131	TERMINAL PAY AND SICK LEAVE	\$17,991	\$0	\$0
141	OASI (EMPLOYEE SHARE)	\$34,397	\$38,560	\$32,380
143	RETIREMENT - CURRENT	\$42,553	\$49,880	\$53,730
146	WORKMEN'S COMPENSATION	\$28,586	\$33,680	\$26,860
147	UNEMPLOYMENT INSURANCE	\$259	\$300	\$300
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$500	\$500
211	POSTAGE	\$2	\$0	\$0
213	AUTOMOBILE LICENSE AND TITLES	\$101	\$100	\$100
237	ADVERTISING	\$0	\$100	\$100
241	ELECTRIC	\$1,377	\$1,200	\$1,400
245	TELEPHONE AND TELEGRAPH	\$2,975	\$3,000	\$3,000
251	MEDICAL, DENTAL, AND VITAL STATS	\$1,426	\$2,000	\$2,000
254	LAMPTCO-L.T.P.	\$6,300	\$0	\$0
255	DATA PROCESSING SERVICES (IWORQ - \$2,500 + \$30,000)	\$0	\$2,500	\$32,500
259	OTHER PROFESSIONAL SERVICES (MOWING SERVICES)	\$9,159	\$10,000	\$10,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$0	\$1,000	\$500
262	REPAIR & MAINT. OTHER MACHINERY	\$1,646	\$1,000	\$1,500
266	REPAIR & MAINT. BUILDINGS	\$0	\$750	\$1,000
268	REPAIRS TO SIDEWALKS & STREETS	\$146	\$5,000	\$10,000
283	OUT-OF-TOWN EXPENSE	\$0	\$500	\$500
310	OFFICE SUPPLIES AND MATERIALS	\$157	\$300	\$300
311	OFFICE STATIONERY AND FORMS	\$0	\$0	\$0
312	SMALL ITEMS OF EQUIPMENT	\$5,021	\$2,000	\$2,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$1,650	\$1,500	\$1,500
323	FOOD	\$0	\$100	\$100
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$905	\$1,000	\$1,000
326	CLOTHING AND UNIFORMS	\$16,758	\$16,000	\$16,000
329	OTHER OPERATING SUPPLIES	\$4,614	\$3,000	\$3,000
331	GAS, OIL, DIESEL, GREASE	\$33,202	\$40,000	\$40,000
332	MOTOR VEHICLE PARTS	\$7,963	\$8,000	\$8,000
333	MACHINERY & EQUIPMENT PARTS	\$20,184	\$20,000	\$20,000
334	TIRES, TUBES, ETC.	\$7,559	\$6,000	\$8,000
335	PAINTING AND PLUMBING SUPPLIES	\$1,090	\$500	\$1,000
341	CONSUMABLE TOOLS	\$1,067	\$1,500	\$1,500
342	SIGN PARTS & SUPPLIES	\$5,763	\$6,000	\$10,000
412	READY MIXED CONCRETE	\$24,856	\$12,000	\$12,000
416	CEMENT & CONCRETE SUPPLIES	\$234	\$5,000	\$1,000
421	STRUCTURAL STEEL & IRON	\$329	\$400	\$400
422	METAL PIPE & FITTINGS	\$0	\$400	\$0
423	GUARD RAILS & POST	\$0	\$5,000	\$0
426	METAL CULVERTS	\$0	\$0	\$0
431	LUMBER	\$481	\$1,000	\$1,000
451	CRUSHED STONE	\$29,818	\$25,000	\$30,000
452	GRAVEL AND SAND	\$0	\$500	\$0
471	ASPHALT	\$47,273	\$25,000	\$40,000
533	MACHINERY & EQUIPMENT RENTAL	\$0	\$1,000	\$0
561	NPDES PERMIT	\$3,460	\$0	\$3,460
621	PRINCIPAL- CAPITAL OUTLAY NOTE	\$21,900	\$22,700	\$23,600
633	INTEREST - CAPTIAL OUTLAY NOTE	\$6,960	\$6,080	\$5,170
931	ROADS, STREETS, AND PARKING LOTS	\$150,000	\$167,380	\$305,070
944	TRANSPORTATION EQUIPMENT	\$170,965	\$0	\$240,000
947	OFFICE EQUIPMENT	\$0	\$0	\$0
948	COMPUTER EQUIPMENT	\$0	\$0	\$0
949	OTHER EQUIPMENT	\$83,004	\$0	\$260,000
	<b>TOTAL HWYS, STREETS, &amp; ROADWAYS</b>	<b>\$1,249,560</b>	<b>\$1,042,830</b>	<b>\$1,681,690</b>

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>43170</b>	<b>CITY GARAGE</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$151,563	\$168,500	\$172,710
112	SALARIES - PERM. EMPLOYEES OT	\$701	\$1,220	\$1,220
131	TERMINAL PAY AND SICK LEAVE	\$9,920	\$0	\$0
141	OASI (EMPLOYEE SHARE)	\$12,058	\$12,900	\$13,210
143	RETIREMENT - CURRENT	\$14,596	\$17,980	\$21,440
146	WORKMEN'S COMPENSATION	\$4,989	\$5,200	\$4,700
147	UNEMPLOYMENT INSURANCE	\$62	\$110	\$90
224	DUPLICATION	\$0	\$0	\$0
235	MEMBERSHIPS, REGISTRATION FEES, AND TUITION	\$762	\$800	\$1,000
239	OTHER PUBLICITY, SUBSCRIPTIONS, AND DUES	\$0	\$0	\$0
245	TELEPHONE AND TELEGRAPH	\$1,419	\$1,500	\$1,500
251	MEDICAL, DENTAL, AND VITAL STATS	\$345	\$200	\$250
261	REPAIR & MAINT. MOTOR VEHICLES	\$0	\$0	\$100
262	REPAIR & MAINT. OTHER MACHINERY	\$0	\$500	\$500
310	OFFICE SUPPLIES AND MATERIALS	\$344	\$200	\$250
312	SMALL ITEMS OF EQUIPMENT (TOOL REPLACEMENT - \$8,000)	\$2,255	\$1,000	\$9,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$913	\$700	\$700
326	CLOTHING AND UNIFORMS	\$5,168	\$4,500	\$5,000
329	OTHER OPERATING SUPPLIES	\$1,181	\$1,000	\$1,200
331	GAS, OIL, DIESEL, GREASE	\$288	\$1,200	\$1,200
332	MOTOR VEHICLE PARTS	\$171	\$300	\$300
333	MACHINERY & EQUIPMENT PARTS	\$399	\$2,000	\$1,000
334	TIRES	\$0	\$500	\$1,000
341	CONSUMABLE TOOLS	\$1,270	\$1,500	\$1,500
533	MACHINERY & EQUIPMENT RENTAL	\$3,104	\$4,000	\$3,000
944	TRANSPORTATION EQUIPMENT	\$0	\$0	\$0
948	COMPUTER EQUIPMENT	\$0	\$1,100	\$0
949	OTHER MACHINERY & EQUIPMENT (TOOL REPLACEMENT)	\$73,307	\$6,800	\$0
	<b>TOTAL CITY GARAGE</b>	<b>\$284,815</b>	<b>\$233,710</b>	<b>\$240,870</b>

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>43200</b>	<b>SANITATION</b>			
760	TRANSFERS TO OTHER FUNDS	\$308,910	\$247,760	\$400,890
	<b>TOTAL SANITATION</b>	<b>\$308,910</b>	<b>\$247,760</b>	<b>\$400,890</b>

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>44143</b>	<b>RABIES &amp; ANIMAL CONTROL</b>			
726	DONATION TO CARE OF JEFFERSON COUNTY	\$15,000	\$15,000	\$15,000
	<b>TOTAL RABIES &amp; ANIMAL CONTROL</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>44310</b>	<b>SENIOR CITIZENS BUILDING</b>			
241	ELECTRIC	\$4,020	\$4,000	\$5,000
242	WATER	\$182	\$250	\$250
243	SEWER	\$234	\$400	\$400
244	GAS	\$1,972	\$1,800	\$2,000
266	REPAIR AND MAINT. BUILDINGS	\$254	\$6,470	\$3,000
931	RESURFACING PARKING LOT	\$0	\$32,120	\$0
	<b>TOTAL SENIOR CITIZENS BUILDING</b>	<b>\$6,662</b>	<b>\$45,040</b>	<b>\$10,650</b>

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>44410</b>	<b>RECREATION ADMINISTRATION</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$79,198	\$82,880	\$84,600
131	TERMINAL PAY AND SICK LEAVE	\$0	\$0	\$0
141	OASI (EMPLOYEE SHARE)	\$6,031	\$6,340	\$6,470
143	RETIREMENT - CURRENT	\$7,127	\$8,840	\$10,500
146	WORKMEN'S COMPENSATION	\$200	\$220	\$200
147	UNEMPLOYMENT INSURANCE	\$21	\$30	\$30
211	POSTAGE, BOX RENT, ETC.	\$0	\$30	\$0
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$0	\$0	\$0
235	MEMBERSHIPS, REGISTRATION, TUITION (TRPA, CPSI)	\$420	\$500	\$1,600
237	ADVERTISING	\$0	\$200	\$200
245	TELEPHONE AND TELEGRAPH	\$0	\$0	\$0
254	<b>ARCHITECTURAL DESIGN (RECREATION MASTER PLAN)</b>	\$56,302	<b>\$0</b>	<b>\$0</b>
262	REPAIR & MAINT. OTHER MACHINERY	\$0	\$0	\$0
283	OUT-OF-TOWN EXPENSE	\$547	\$600	\$600
285	STAFF LOCAL TRAVEL	\$0	\$0	\$0
310	OFFICE SUPPLIES AND MATERIALS	\$0	\$200	\$50
311	OFFICE STATIONERY AND FORMS	\$0	\$0	\$0
312	SMALL ITEMS OF EQUIPMENT	\$0	\$250	\$250
326	CLOTHING AND UNIFORMS	\$0	\$300	\$250
329	OTHER OPERATING SUPPLIES	\$0	\$0	\$0
948	COMPUTER EQUIPMENT	\$0	\$0	\$0
	<b>TOTAL RECREATION ADMINISTRATION</b>	<b>\$149,846</b>	<b>\$100,390</b>	<b>\$104,750</b>

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>44424</b>	<b>MOSSY CREEK REC. COMPLEX</b>			
241	ELECTRIC	\$755	\$1,000	\$1,000
242	WATER	\$182	\$600	\$300
255	DATA PROCESSING (MOVED TO I.T. BUDGET)	\$315		\$0
266	REPAIR & MAINT. BUILDINGS	\$25	\$1,000	\$1,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$0	\$500	\$500
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$5	\$100	\$0
325	RECREATION SUPPLIES	\$0	\$0	\$0
335	PAINTING AND PLUMBING SUPPLIES	\$0	\$500	\$500
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$0	\$0	\$0
451	CRUSHED STONE	\$0	\$0	\$0
452	GRAVEL AND SAND	\$0	\$100	\$100
453	DIRT & TOPSOIL	\$0	\$2,000	\$2,000
533	RENTAL- PORTA-JOHN	\$1,638	\$2,000	\$0
	<b>TOTAL MOSSY CREEK REC. COMPLEX</b>	<b>\$2,920</b>	<b>\$7,800</b>	<b>\$5,400</b>

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>44425</b>	<b>NELSON-MERRY GYM</b>			
241	ELECTRIC	\$2,689	\$4,000	\$4,000
242	WATER	\$580	\$1,000	\$1,000
243	SEWER	\$526	\$1,200	\$1,200
244	GAS	\$5,791	\$6,000	\$6,000
245	TELEPHONE AND TELEGRAPH	\$1,080	\$1,200	\$1,200
266	REPAIR & MAINT. BUILDINGS	\$0	\$1,500	\$1,500
312	SMALL ITEMS OF EQUIPMENT -REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$0	\$0	\$930
312	SMALL ITEMS OF EQUIPMENT	\$0	\$0	\$200
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$0	\$400	\$0
325	RECREATION SUPPLIES	\$0	\$0	\$0
329	OTHER OPERATING SUPPLIES	\$84	\$300	\$300
335	PAINTING AND PLUMBING SUPPLIES	\$0	\$250	\$250
533	MACHINERY & EQUIPMENT RENTAL	\$0	\$0	\$0
949	OTHER MACHINERY AND EQUIPMENT	\$0	\$0	\$0
	<b>TOTAL NELSON-MERRY GYM</b>	<b>\$10,750</b>	<b>\$15,850</b>	<b>\$16,580</b>

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>44441</b>	<b>SWIMMING POOL NO.1</b>			
114	SALARIES - TEMP. EMPLOYEES REG.	\$78,153	\$80,000	\$74,580
141	OASI (EMPLOYEE SHARE)	\$4,524	\$6,120	\$5,710
146	WORKMEN'S COMPENSATION	\$1,716	\$2,000	\$1,420
147	UNEMPLOYMENT INSURANCE	\$128	\$270	\$600
241	ELECTRIC	\$6,345	\$12,000	\$10,000
242	WATER	\$8,993	\$11,000	\$12,000
245	TELEPHONE AND TELEGRAPH	\$1,150	\$1,500	\$1,500
262	REPAIR & MAINT. OTHER MACHINERY	\$498	\$1,300	\$5,000
266	REPAIR & MAINT. BUILDINGS	\$1,336	\$500	\$1,500
310	OFFICE SUPPLIES AND MATERIALS	\$54	\$200	\$200
312	SMALL ITEMS OF EQUIPMENT (6 LADDERS, 4 UMBRELLAS)	\$4,313	\$1,500	\$3,500
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$15,171	\$15,000	\$16,000
323	FOOD	\$2,614	\$0	\$5,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$488	\$750	\$900
325	RECREATION SUPPLIES (6 RESCUE TUBES)	\$0	\$1,400	\$1,000
329	OTHER OPERATING SUPPLIES	\$110	\$500	\$500
333	MACHINERY & EQUIPMENT PARTS	\$338	\$500	\$500
335	PAINTING AND PLUMBING SUPPLIES	\$389	\$500	\$500
533	MACHINERY & EQUIPMENT RENTAL	\$330	\$200	\$200
562	POOL HEALTH PERMIT	\$1,002	\$800	\$1,200
949	OTHER MACHINERY AND EQUIPMENT	\$49,284	\$6,000	\$0
	<b>TOTAL SWIMMING POOL NO. 1</b>	<b>\$176,936</b>	<b>\$142,040</b>	<b>\$141,810</b>

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>44460</b>	<b>RECREATION - COMMUNITY CENTER</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$256,446	\$278,150	\$274,190
111	<b>NEW EMPLOYEE - LIFGUARD</b>	<b>\$0</b>	<b>\$0</b>	<b>\$49,660</b>
111	<b>NEW EMPLOYEE - MAINTENANCE WORKER</b>	<b>\$0</b>	<b>\$0</b>	<b>\$49,660</b>
114	SALARIES - TEMPORARY EMPLOYEES	\$217,439	\$252,420	\$274,280
131	TERMINAL PAY AND SICK LEAVE	\$7,975	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$35,825	\$40,590	\$49,560
143	RETIREMENT - CURRENT	\$23,734	\$29,680	\$35,190
146	WORKMEN'S COMPENSATION	\$9,020	\$11,450	\$12,290
147	UNEMPLOYMENT INSURANCE	\$590	\$600	\$1,560
148	EMPLOYEE EDUCATION AND TRAINING (LIFEGUARD RE-CERT)	\$0	\$0	\$230
211	POSTAGE, BOX RENT, ETC.	\$28	\$100	\$100
224	DUPLICATION	\$695	\$750	\$800
235	MEMBERSHIPS, REGISTRATION	\$728	\$1,000	\$1,000
237	ADVERTISING	\$0	\$200	\$1,000
241	ELECTRIC	\$54,420	\$65,000	\$65,000
242	WATER	\$1,816	\$2,500	\$2,500
243	SEWER	\$2,952	\$3,500	\$3,500
244	GAS	\$27,729	\$27,000	\$28,000
245	TELEPHONE AND TELEGRAPH	\$2,151	\$2,500	\$2,500
251	MEDICAL, DENTAL, AND VITAL STATS	\$0	\$120	\$120
255	DATA PROCESSING SERVICES ( <b>Membership Software</b> )	\$4,515	\$5,000	\$5,000
259	OTHER PROFESSIONAL SERVICES( <b>ALARM SERVICES YEARLY</b> )	\$0	\$0	\$1,500
260	REPAIR AND MAINTENANCE SERVICES	\$0	\$300	\$0
262	REPAIR & MAINT. OTHER MACHINERY	\$6,909	\$15,000	\$7,000
266	REPAIR & MAINT. BUILDINGS	\$20,615	\$10,000	\$10,000
283	OUT OF TOWN EXPENSE	\$0	\$100	\$500
290	OTHER CONTRACTUAL SERVICES-ALARM SYSTEM	\$274	\$800	\$0
310	OFFICE SUPPLIES AND MATERIALS	\$1,330	\$1,000	\$1,500
311	OFFICE STATIONERY AND FORMS	\$479	\$200	\$200
312	SMALL EQUIPMENT ITEMS - REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$0	\$0	\$1,430
312	SMALL EQUIPMENT ITEMS ( <b>TABLES &amp; CHAIRS</b> )	\$14,193	\$6,000	\$6,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$315	\$500	\$500
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$6,448	\$6,000	\$6,500
323	FOOD	\$215	\$300	\$300
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$12,260	\$12,000	\$13,000
325	RECREATION SUPPLIES	\$4,243	\$23,750	\$13,000
326	CLOTHING AND UNIFORMS	\$771	\$800	\$800
329	OTHER OPERATING SUPPLIES	\$276	\$1,000	\$1,000
333	MACHINERY & EQUIPMENT PARTS	\$0	\$1,000	\$1,500
335	PAINTING AND PLUMBING SUPPLIES	\$361	\$500	\$500
341	CONSUMABLE TOOLS	\$30	\$300	\$100
533	MACHINERY & EQUIPMENT RENTAL	\$0	\$250	\$250
557	BANK FEES - CREDIT CARD	\$414	\$0	\$4,000
562	POOL HEALTH PERMIT	\$340	\$340	\$340
929	IMPROVEMENTS OTHER THAN BUILDINGS	\$0	\$0	\$22,000
939	OTHER IMPROVEMENTS	\$0	\$0	\$7,000
948	COMPUTER EQUIPMENT - REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$29,308	\$0	\$6,400
949	OTHER MACHINERY & EQUIPMENT	\$13,933	\$710,710	\$53,000
	<b>TOTAL RECREATION - COMMUNITY CTR.</b>	<b>\$758,777</b>	<b>\$1,511,410</b>	<b>\$1,014,460</b>

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

GENERAL FUND - EXPENDITURES FY 2026-27				
Account		FY 2024-25	FY 2025-26	FY 2026-27
	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
<b>44550</b>	<b>BASKETBALL</b>			
129	OTHER WAGES	\$727	\$0	\$0
141	OASI (EMPLOYER'S SHARE)	\$56	\$0	\$0
147	UNEMPLOYMENT	\$2	\$0	\$0
325	RECREATION SUPPLIES	\$0	\$0	\$0
326	CLOTHING AND UNIFORMS	\$957	\$0	\$0
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$0	\$0	\$0
	<b>TOTAL BASKETBALL</b>	<b>\$1,742</b>	<b>\$0</b>	<b>\$0</b>

GENERAL FUND - EXPENDITURES FY 2026-27				
Account		FY 2024-25	FY 2025-26	FY 2026-27
	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
<b>44600</b>	<b>TEE-BALL</b>			
129	OTHER WAGES	\$734	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$56	\$0	\$0
146	WORKMEN'S COMPENSATION	\$47	\$0	\$0
147	UNEMPLOYMENT	\$2	\$0	\$0
325	RECREATION SUPPLIES	\$53	\$0	\$0
326	CLOTHING AND UNIFORMS	\$930	\$0	\$0
	<b>TOTAL TEE-BALL</b>	<b>\$1,822</b>	<b>\$0</b>	<b>\$0</b>

GENERAL FUND - EXPENDITURES FY 2026-27				
Account		FY 2024-25	FY 2025-26	FY 2026-27
	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
<b>44630</b>	<b>VOLLEYBALL</b>			
129	OTHER WAGES	\$0	\$0	\$0
325	RECREATION SUPPLIES	\$0	\$0	\$0
326	CLOTHING AND UNIFORMS	\$0	\$0	\$0
	<b>TOTAL VOLLEYBALL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Account		FY 2024-25	FY 2025-26	FY 2026-27
	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
<b>44650</b>	<b>YOUTH FLAG FOOTBALL</b>			
129	OTHER WAGES	\$0	\$0	\$0
325	RECREATION SUPPLIES	\$0	\$0	\$0
326	CLOTHING AND UNIFORMS	\$0	\$0	\$0
	<b>TOTAL YOUTH FLAG FOOTBALL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

GENERAL FUND - EXPENDITURES FY 2026-27				
Account		FY 2024-25	FY 2025-26	FY 2026-27
	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
<b>44720</b>	<b>PARK AREAS</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$134,461	\$143,600	\$147,190
114	SALARIES - TEMP. EMPLOYEES REG.	\$1,168	\$4,000	\$4,000
131	TERMINAL PAY AND SICK LEAVE	\$2,611	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$10,016	\$10,990	\$11,570
143	RETIREMENT - CURRENT	\$12,344	\$15,320	\$18,270
146	WORKMEN'S COMPENSATION	\$2,768	\$4,000	\$2,800
147	UNEMPLOYMENT INSURANCE	\$67	\$110	\$90
213	AUTOMBILE LICNESES AND TITLES	\$0	\$50	\$0
259	OTHER PROFESSIONAL SERVICES (MOWING)	\$22,900	\$28,000	\$28,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$0	\$200	\$200
262	REPAIR & MAINT. OTHER MACHINERY	\$23	\$1,000	\$500
285	STAFF LOCAL TRAVEL	\$0	\$0	\$0
312	SMALL ITEMS OF EQUIPMENT	\$380	\$2,000	\$2,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$385	\$500	\$1,000
326	CLOTHING AND UNIFORMS	\$771	\$800	\$800
329	OTHER OPERATING SUPPLIES	\$121	\$200	\$200
331	GAS, OIL, DIESEL, GREASE	\$3,821	\$6,000	\$6,000
332	MOTOR VEHICLE PARTS	\$562	\$600	\$4,000
333	MACHINERY & EQUIPMENT PARTS	\$1,340	\$1,500	\$1,500
334	TIRES, TUBES, ETC.	\$0	\$2,000	\$2,000
335	PAINTING AND PLUMBING SUPPLIES	\$0	\$100	\$100
341	CONSUMABLE TOOLS	\$0	\$200	\$200
452	SAND & GRAVEL	\$0	\$0	\$1,000
533	MACHINERY & EQUIPMENT RENTAL	\$0	\$1,200	\$1,000
944	TRANSPORTATION EQUIPMENT	\$0	\$0	\$0
949	OTHER MACHINERY AND EQUIPMENT	\$4,215	\$0	\$0
	<b>TOTAL PARK AREAS</b>	<b>\$197,953</b>	<b>\$222,370</b>	<b>\$232,420</b>

GENERAL FUND - EXPENDITURES FY 2026-27				
Account		FY 2024-25	FY 2025-26	FY 2026-27
	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
<b>44721</b>	<b>NELSON-MERRY PARK</b>			
241	ELECTRIC	\$344	\$500	\$500
266	REPAIR & MAINT. BUILDINGS	\$0	\$1,000	\$1,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$0	\$2,500	\$2,000
325	RECREATION SUPPLIES	\$0	\$0	\$0
335	PAINTING AND PLUMBING SUPPLIES	\$424	\$1,000	\$1,000
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$51	\$100	\$100
342	SIGNS	\$0	\$250	\$100
412	READY MIXED CONCRETE	\$0	\$0	\$200
452	GRAVEL AND SAND	\$0	\$400	\$2,000
453	DIRT AND TOPSOIL	\$1,999	\$2,000	\$3,000
949	OTHER EQUIPMENT (BACKSTOP FENCE)	\$0	\$9,000	\$0
	<b>TOTAL NELSON-MERRY PARK</b>	<b>\$2,818</b>	<b>\$16,750</b>	<b>\$9,900</b>

GENERAL FUND - EXPENDITURES FY 2026-27				
Account		FY 2024-25	FY 2025-26	FY 2026-27
	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
<b>44722</b>	<b>CENTENNIAL PARK</b>			
241	ELECTRIC	\$513	\$1,200	\$1,000
242	WATER	\$182	\$300	\$300
243	SEWER	\$234	\$400	\$400
255	DATA SERVICES FOR SURVEILLANCE CAMERA- <b>MOVED TO I.T.</b>	\$315	\$360	\$0
266	REPAIR & MAINT. - BUILDINGS	\$43	\$500	\$500
312	SMALL ITEMS OF EQUIPMENT (WIRELESS SURVEILLANCE CAMERA-REQUESTED BY I.T. DEPT)	\$245	\$0	\$0
321	AGRICULTURE/HORTICULTURE SUPPLIES	\$257	\$2,000	\$1,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$0	\$100	\$0
412	READY MIXED CONCRETE	\$1,800	\$0	\$0
451	CRUSHED STONE	\$0	\$0	\$0
453	DIRT & TOPSOIL	\$1,999	\$2,000	\$2,000
533	RENTAL	\$0	\$0	\$0
929	OTHER IMPROVEMENTS (SHADE STRUCTURE)	\$0	\$0	\$0
949	OTHER IMPROVEMENTS (DOG EQUIPMENT)	\$2,399	\$0	\$0
	<b>TOTAL CENTENNIAL PARK</b>	<b>\$7,987</b>	<b>\$6,860</b>	<b>\$5,200</b>

GENERAL FUND - EXPENDITURES FY 2026-27				
Account		FY 2024-25	FY 2025-26	FY 2026-27
	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
<b>44723</b>	<b>ROY HARMON PARK</b>			
241	ELECTRIC	\$1,087	\$3,000	\$4,000
242	WATER	\$204	\$400	\$500
243	SEWER	\$271	\$600	\$600
262	REPAIR & MAINT.	\$18,687	\$1,000	\$1,000
266	REPAIR & MAINT. BUILDINGS	\$154	\$300	\$300
312	SMALL ITEMS OF EQUIPMENT - REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$0	\$0	\$930
312	SMALL ITEMS OF EQUIPMENT	\$1,540	\$0	\$1,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$168	\$500	\$500
324	HOUSEHOLD & JANIORIAL SUPPLIES	\$78	\$200	\$0
325	RECREATION SUPPLIES	\$239	\$0	\$300
329	OTHER OPERATING SUPPLIES	\$407	\$200	\$250
335	PAINTING AND PLUMBING SUPPLIES	\$1,611	\$300	\$2,000
342	NEW SIGN	\$0	\$0	\$600
452	GRAVEL AND SAND	\$109	\$500	\$1,000
453	DIRT & TOPSOIL	\$4,500	\$1,000	\$3,000
471	ASPHALT (BASKETBALL COURT)	\$0	\$0	\$0
939	OTHER IMPROVEMENTS	\$33,050	\$0	\$601,250
949	OTHER MACHINERY AND EQUIPMENT	\$7,429	\$300,000	\$0
	<b>TOTAL LITTLE LEAGUE FIELD</b>	<b>\$69,534</b>	<b>\$308,000</b>	<b>\$617,230</b>

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>44724</b>	<b>MOSSY CREEK STATION-FESTIVAL PARK</b>			
237	ADVERTISING	\$305	\$500	\$1,000
241	ELECTRIC	\$967	\$1,500	\$1,500
242	WATER	\$364	\$450	\$500
243	SEWER	\$235	\$600	\$600
255	DATA SERVICES FOR SURVEILLANCE CAMERA- <b>MOVED TO I.T. BUDGET</b>	\$287	\$360	\$0
266	REPAIR & MAINT. BUILDINGS	\$327	\$300	\$500
312	SMALL ITEMS OF EQUIPMENT (SURVEILLANCE CAMERA-REQUESTED BY I.T. MANAGER)	\$445	\$0	\$0
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$4	\$500	\$500
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$0	\$400	\$0
329	OTHER OPERATING SUPPLIES	\$54	\$100	\$100
340	FESTIVAL SUPPLIES	\$3,450	\$7,500	\$5,000
452	GRAVEL AND SAND	\$0	\$300	\$300
453	DIRT AND TOPSOIL	\$0	\$300	\$0
949	OTHER MACHINERY AND EQUIPMENT	\$0	\$0	\$0
	<b>TOTAL MOSSY CREEK STATION</b>	<b>\$6,438</b>	<b>\$12,810</b>	<b>\$10,000</b>

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

GENERAL FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>51520</b>	<b>INSURANCE - EMPLOYERS SHARE</b>			
142	HEALTH, DENTAL, LIFE INSURANCE	\$1,244,702	\$1,463,000	\$1,500,000
149	MEDIGAP	\$1,050	\$1,050	\$1,050
	<b>TOTAL INSURANCE EXP. - GENERAL</b>	<b>\$1,245,752</b>	<b>\$1,464,050</b>	<b>\$1,501,050</b>
<b>51520</b>	<b>INSURANCE</b>			
511	BUILDING INSURANCE	\$23,726	\$35,480	\$35,480
512	VEHICLES & EQUIPMENT INSURANCE	\$68,884	\$70,000	\$90,000
513	LIABILITY INSURANCE	\$57,172	\$71,500	\$60,000
515	PROFESSIONAL LIABILITY INSURANCE	\$21,042	\$27,250	\$27,250
521	SURETY BONDS FOR OFFICIALS	\$2,230	\$3,500	\$3,000
	<b>TOTAL INSURANCE</b>	<b>\$173,054</b>	<b>\$207,730</b>	<b>\$215,730</b>
	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$14,012,450</b>	<b>\$20,236,000</b>	<b>\$16,228,740</b>

SANITATION FUND FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>120</b>	<b>REVENUES</b>			
<b>34000</b>	<b>CHARGES FOR SERVICES</b>			
34430	GARBAGE/RECYCLING FEES	\$582,673	\$590,000	\$620,000
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$582,673</b>	<b>\$590,000</b>	<b>\$620,000</b>
<b>36000</b>	<b>OTHER REVENUES</b>			
36961	OPERATING TRANSFER FROM GEN. FUND	\$308,910	\$247,760	\$400,890
	<b>TOTAL OTHER REVENUES</b>	<b>\$308,910</b>	<b>\$247,760</b>	<b>\$400,890</b>
	<b>TOTAL SANITATION REVENUES</b>	<b>\$891,583</b>	<b>\$837,760</b>	<b>\$1,020,890</b>
<b>27130</b>	<b>RESTRICTED FUND BALANCE DECREASE</b>		<b>\$0</b>	<b>\$147,740</b>
	<b>TOTAL REVENUES AND FUND BALANCE</b>	<b>\$891,583</b>	<b>\$837,760</b>	<b>\$1,168,630</b>
	<b>GRAND TOTAL EXPENDITURES</b>	<b>\$841,240</b>	<b>\$837,760</b>	<b>\$1,168,630</b>
	<b>RESTRICTED FUND BALANCE INCREASE</b>	<b>\$50,343</b>		

SANITATION FUND - EXPENDITURES FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>120</b>	<b>EXPENDITURES</b>			
<b>43200</b>	<b>SANITATION</b>			
111	SALARIES - PERM. EMPLOYEES REG. (Reduced from 3 employees to 2 employees)	\$87,502	\$120,800	\$76,540
111	SALARIES - NEW EMPLOYEE (BOOM TRUCK OPERATOR)	\$0	\$0	\$47,740
112	SALARIES - PERM. EMPLOYEES OT	\$0	\$0	\$0
131	TERMINAL PAY AND SICK LEAVE	\$2,660	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$6,505	\$9,410	\$5,860
143	RETIREMENT - CURRENT	\$8,061	\$12,890	\$9,500
146	WORKMENS COMPENSATION	\$6,874	\$5,820	\$3,180
147	UNEMPLOYMENT INSURANCE	\$49	\$90	\$60
217	VEHICLE TOW-IN SERVICES	\$370	\$0	\$0
237	ADVERTISING	\$28	\$100	\$100
245	TELEPHONE AND TELEGRAPH	\$36	\$400	\$700
251	MEDICAL, DENTAL, AND VITAL STATS	\$758	\$200	\$200
255	DATA PROCESSING SERVICES (IWORQ)	\$0	\$2,000	\$2,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$2,709	\$2,000	\$1,000
295	LANDFILL SERVICES	\$26,020	\$18,000	\$35,000
298	COLLECTION FEES	\$644,068	\$590,000	\$680,000
312	SMALL ITEMS OF EQUIPMENT	\$0	\$0	\$100
326	CLOTHING & UNIFORMS	\$1,759	\$3,000	\$2,500
329	OTHER OPERATING SUPPLIES	\$34	\$50	\$500
331	GAS, OIL, DIESEL, GREASE	\$14,135	\$20,000	\$20,000
332	MOTOR VEHICLE PARTS	\$6,326	\$5,000	\$5,000
333	MACHINERY & EQUIPMENT PARTS	\$187	\$500	\$300
334	TIRES, TUBES, ETC.	\$1,263	\$3,000	\$4,000
341	CONSUMABLE TOOLS	\$0	\$0	\$0
944	TRANSPORTATION EQUIPMENT	\$0	\$0	\$250,000
	<b>TOTAL SANITATION</b>	<b>\$809,344</b>	<b>\$793,260</b>	<b>\$1,144,280</b>
<b>51520</b>	<b>INSURANCE- EMPLOYERS SHARE</b>			
142	HOSPITAL AND HEALTH INSURANCE	\$27,909	\$40,000	\$19,750
	<b>TOTAL INSURANCE</b>	<b>\$27,909</b>	<b>\$40,000</b>	<b>\$19,750</b>
<b>51520</b>	<b>INSURANCE</b>			
512	INSURANCE ON VEHICLES & EQUIPMENT	\$1,868	\$2,000	\$2,100
513	LIABILITY	\$2,119	\$2,500	\$2,500
	<b>TOTAL INSURANCE</b>	<b>\$3,987</b>	<b>\$4,500</b>	<b>\$4,600</b>
	<b>TOTAL SANITATION EXPENDITURES</b>	<b>\$841,240</b>	<b>\$837,760</b>	<b>\$1,168,630</b>

STREET AID FUND FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>121</b>	<b>REVENUES</b>			
<b>33000</b>	<b>INTERGOVERNMENTAL REVENUE</b>			
33551	STATE GASOLINE & MOTOR FUEL TAX	\$295,695	\$301,820	\$308,180
	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>\$295,695</b>	<b>\$301,820</b>	<b>\$308,180</b>
<b>36000</b>	<b>OTHER REVENUE</b>			
36100	INTEREST EARNINGS	\$7,276	\$2,000	\$2,000
36900	OTHER INCOME	\$0	\$0	\$0
	<b>TOTAL OTHER REVENUE</b>	<b>\$7,276</b>	<b>\$2,000</b>	<b>\$2,000</b>
	<b>TOTAL STATE STREET AID FUND REVENUES</b>	<b>\$302,971</b>	<b>\$303,820</b>	<b>\$310,180</b>
<b>27130</b>	<b>RESTRICTED FUND BALANCE DECREASE</b>	<b>\$10,932</b>	<b>\$22,680</b>	<b>\$79,320</b>
	<b>TOTAL REVENUES AND FUND BALANCE</b>	<b>\$313,903</b>	<b>\$326,500</b>	<b>\$389,500</b>
	<b>GRAND TOTAL EXPENDITURES</b>	<b>\$313,903</b>	<b>\$326,500</b>	<b>\$389,500</b>
<b>27130</b>	<b>RESTRICTED FUND BALANCE INCREASE</b>		<b>\$0</b>	<b>\$0</b>
<b>121</b>	<b>EXPENDITURES</b>			
<b>42130</b>	<b>TRAFFIC LIGHTS</b>			
241	ELECTRIC	\$5,813	\$6,000	\$6,000
267	REPAIR & MAINTENANCE	\$18,255	\$15,000	\$15,000
	<b>TOTAL TRAFFIC LIGHTS</b>	<b>\$24,068</b>	<b>\$21,000</b>	<b>\$21,000</b>
<b>43120</b>	<b>HIGHWAYS, STREETS, &amp; ROADWAYS</b>			
931	ROADS, STREETS, ETC.	\$60,253	\$100,000	\$150,000
949	OTHER EQUIPMENT	\$35,861	\$12,500	\$15,000
	<b>TOTAL HWYS, STREETS, &amp; ROADWAYS</b>	<b>\$96,114</b>	<b>\$112,500</b>	<b>\$165,000</b>
<b>43160</b>	<b>STREET LIGHTS</b>			
241	ELECTRIC	\$170,451	\$170,000	\$175,000
267	REPAIR & MAINT. ELECTRICAL	\$84	\$0	\$500
	<b>TOTAL STREET LIGHTS</b>	<b>\$170,535</b>	<b>\$170,000</b>	<b>\$175,500</b>
<b>43215</b>	<b>SNOW AND ICE REMOVAL</b>			
452	SAND	\$2,438	\$3,000	\$3,000
454	SODIUM CHLORIDE	\$20,748	\$20,000	\$25,000
	<b>TOTAL SNOW AND ICE REMOVAL</b>	<b>\$23,186</b>	<b>\$23,000</b>	<b>\$28,000</b>
	<b>TOTAL STATE STREET AID FUND</b>	<b>\$313,903</b>	<b>\$326,500</b>	<b>\$389,500</b>

DRUG FUND FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>125</b>	<b>REVENUES</b>			
35140	DRUG FINES	\$125,478	\$35,000	\$30,000
36100	INTEREST EARNINGS	\$10,638	\$1,000	\$1,500
36330	SALE OF VEHICLES & EQUIPMENT	\$0	\$4,000	\$4,000
36700	CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$0
	<b>TOTAL DRUG FUND REVENUES</b>	<b>\$136,116</b>	<b>\$40,000</b>	<b>\$35,500</b>
<b>27130</b>	<b>RESTRICTED FUND BALANCE DECREASE</b>		<b>\$39,600</b>	<b>\$36,700</b>
	<b>TOTAL DRUG FUND REVENUES &amp; FUND BALANCE</b>	<b>\$136,116</b>	<b>\$79,600</b>	<b>\$72,200</b>
	<b>GRAND TOTAL EXPENDITURES</b>	<b>\$50,746</b>	<b>\$79,600</b>	<b>\$72,200</b>
<b>27130</b>	<b>RESTRICTED FUND BALANCE INCREASE</b>	<b>\$85,370</b>		
<b>125</b>	<b>EXPENDITURES</b>			
<b>42129</b>	<b>DRUG INVESTIGATION &amp; CONTROL</b>			
148	EMPLOYEE EDUCATION AND TRAINING	\$12,504	\$9,000	\$5,000
217	TOWING FEES	\$0	\$800	\$500
235	MEMBERSHIPS, CERTIFICATION, TRAINING	\$699	\$1,000	\$800
251	MEDICAL, VETERINARY	\$3,964	\$3,000	\$3,500
283	OUT OF TOWN EXPENSE	\$1,010	\$3,000	\$2,000
312	SMALL EQUIPMENT ITEMS (10 HELMET MOUNTED LIGHTS)	\$4,109	\$6,000	\$5,000
323	DOG FOOD	\$987	\$2,500	\$2,500
326	CLOTHING & UNIFORMS	\$0	\$1,500	\$2,000
327	FIRE ARMS	\$0	\$1,000	\$2,000
327	FIRE ARMS (10 RIFLE SUPPRESSORS \$5,400; (1) 50 BMG RIFLE \$6,000	\$0	\$11,400	\$0
329	OTHER OPERATING SUPPLIES	\$7,500	\$6,000	\$6,000
513	LIABILITY INSURANCE	\$0	\$100	\$0
939	OTHER IMPROVEMENTS	\$0	\$0	\$0
944	TRANSPORTATION EQUIPMENT (K-9 VEHICLE EQUIPMENT INSTALLATION)	\$0	\$17,500	\$0
948	COMPUTER EQUIPMENT (MOBILE FINGERPRINT SCANNER)	\$0	\$3,000	\$0
949	OTHER EQUIPMENT	\$19,973	\$13,800	\$42,900
	<b>TOTAL DRUG FUND EXPENDITURES</b>	<b>\$50,746</b>	<b>\$79,600</b>	<b>\$72,200</b>

WATER & SEWER FUND FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>36000</b>	<b>OTHER INCOME</b>			
33113	CDBG-SEWER GRANT	\$19,290	\$0	\$0
33180	RD GRANTS	\$675,993	\$0	\$0
33190	ARC GRANT (50%)	\$25,269	\$0	\$0
33293	ARPA GRANT	\$949,838	\$0	\$0
33294	ARPA TDEC FUNDS	\$92,139	\$0	\$0
33430	CYBERSECURITY GRANT	\$24,922	\$0	\$0
33720	PEP GRANT	\$5,000	\$0	\$0
36100	INTEREST EARNINGS	\$93,268	\$50,000	\$50,000
	<b>TOTAL OTHER INCOME</b>	<b>\$1,885,719</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>37000</b>	<b>WATER/SEWER REVENUES</b>			
36950	BAD DEBTS COLLECTIONS	\$324	\$1,000	\$1,000
37100	OPERATING REVENUE - WATER	\$3,542,782	\$3,500,000	\$3,650,000
37120	FLAT RATE WATER SALES	\$23	\$100	\$100
37191	FORFEITED DISCOUNTS & PENALTIES	\$71,173	\$50,000	\$70,000
37192	CUTOFF SERVICE FEE	\$0	\$30,000	\$30,000
37195	WATER CONNECT FEES	\$39,260	\$35,000	\$35,000
37196	WATER TAP FEES	\$80,285	\$50,000	\$50,000
37197	LINE EXTENSION CHARGES	\$0	\$0	\$100
37199	MISCELLANEOUS INCOME	\$36,663	\$20,000	\$10,000
37210	SEWER SERVICE CHARGES	\$2,045,106	\$2,100,000	\$2,120,000
37231	GREASE TRAP INSPECTIONS	\$11,600	\$11,000	\$11,600
37296	SEWER TAP FEES	\$71,300	\$50,000	\$50,000
37299	MISCELLANEOUS	\$0	\$0	\$0
	<b>TOTAL WATER/SEWER REVENUES</b>	<b>\$5,898,516</b>	<b>\$5,847,100</b>	<b>\$6,027,800</b>
	<b>TOTAL WATER/SEWER FUND REVENUES</b>	<b>\$7,784,235</b>	<b>\$5,897,100</b>	<b>\$6,077,800</b>

WATER FUND EXPENDITURES FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>52113</b>	<b>PURIFICATION</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$280,071	\$289,070	\$300,110
112	SALARIES - PERM. EMPLOYEES OT	\$22,077	\$20,000	\$20,000
131	TERMINAL PAY AND SICK LEAVE	\$5,204	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$21,351	\$23,100	\$24,490
143	RETIREMENT - CURRENT	\$34,936	\$30,840	\$37,240
146	WORKMEN'S COMPENSATION	\$6,123	\$7,920	\$7,080
147	UNEMPLOYMENT INSURANCE	\$134	\$180	\$180
148	EMPLOYEE EDUCATION AND TRAINING	\$1,303	\$2,000	\$2,000
160	OPEB (AJE ONLY)	\$9,392	\$0	\$0
211	POSTAGE, BOX RENT, ETC.	\$1,364	\$1,500	\$500
224	DUPLICATION	\$553	\$1,000	\$1,000
235	MEMBERSHIPS, REG. FEES, & TUITION	\$450	\$2,000	\$1,000
237	ADVERTISING	\$0	\$200	\$200
241	ELECTRIC	\$404,009	\$410,000	\$420,000
244	GAS	\$2,633	\$3,000	\$3,000
245	TELEPHONE AND TELEGRAPH	\$1,379	\$2,000	\$1,500
249	OTHER UTILITY SERVICES (FIBER)	\$0	\$1,000	\$0
251	MEDICAL, DENTAL, VETERINARY	\$115	\$200	\$200
254	MOWING SERVICE (MOVED TO 259)	\$7,200	\$6,500	\$0
255	DATA PROCESSING SERVICES (MOVED TO I.T.)	\$0	\$300	\$0
259	OTHER PROFESSIONAL SERVICES (MOWING)	\$0	\$0	\$7,000
259	OTHER PROFESSIONAL SERVICES	\$14,094	\$53,650	\$25,000
260	GENERATOR SERVICE AGREEMENT	\$766	\$5,500	\$5,500
260	SUEZ CONTRACT MEMBRANE SERVICES	\$33,679	\$33,680	\$33,680
262	REPAIR & MAINT. OTHER MACHINERY	\$55,460	\$94,220	\$50,000
266	REPAIR & MAINT. BUILDINGS	\$820	\$5,000	\$5,000
283	OUT-OF-TOWN EXPENSE	\$0	\$1,000	\$1,000
285	STAFF LOCAL TRAVEL	\$0	\$300	\$0
310	OFFICE SUPPLIES AND MATERIALS	\$168	\$400	\$400
312	SMALL EQUIPMENT ITEMS - REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$340	\$700	\$1,330
312	SMALL EQUIPMENT ITEMS	\$4,698	\$500	\$500
322	CHEMICAL, LAB, & MEDICAL SUPPLIES (INCREASE FOR FEEDING COAGULANTS)	\$64,677	\$63,000	\$100,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$2,081	\$1,500	\$1,500
326	CLOTHING AND UNIFORMS	\$6,642	\$7,000	\$7,000
329	OTHER OPERATING SUPPLIES	\$1,051	\$1,000	\$1,000
331	GAS, OIL, DIESEL, GREASE	\$7,398	\$6,000	\$6,000
332	MOTOR VEHICLE PARTS	\$177	\$200	\$200
333	MACHINERY AND EQUIPMENT PARTS	\$22,463	\$25,000	\$25,000
335	PAINTING AND PLUMBING SUPPLIES	\$35	\$0	\$0
336	ELECTRIC SUPPLIES	\$0	\$100	\$0
341	CONSUMABLE TOOLS	\$175	\$200	\$200
533	MACHINERY AND EQUIPMENT RENTAL	\$1,409	\$5,000	\$1,500
541	PROVISION FOR DEPRECIATION	\$240,671	\$240,000	\$240,000
561	NPDES PERMIT	\$5,213	\$8,700	\$8,700
947	OFFICE EQUIPMENT (COLOR COPIER IMC-6000)	\$0	\$5,000	\$0
949	OTHER MACHINERY AND EQUIPMENT	\$7,298	\$2,120	\$0
	<b>TOTAL PURIFICATION</b>	<b>\$1,267,609</b>	<b>\$1,360,580</b>	<b>\$1,339,010</b>

WATER FUND EXPENDITURES FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>52114</b>	<b>TRANSMISSION &amp; DISTRIBUTION</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$299,580	\$366,040	\$359,630
111	<b>SALARIES - (2) NEW EMPLOYEES</b>	\$0	\$0	\$57,290
112	SALARIES - PERM. EMPLOYEES OT	\$85,022	\$60,000	\$60,000
131	TERMINAL PAY AND SICK LEAVE	\$9,431	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$29,246	\$32,390	\$32,100
143	RETIREMENT - CURRENT	\$46,988	\$39,060	\$44,630
146	WORKMEN'S COMPENSATION	\$11,948	\$12,000	\$8,450
147	UNEMPLOYMENT INSURANCE	\$176	\$300	\$260
148	EMPLOYEE EDUCATION & TRAINING	\$1,480	\$2,000	\$2,000
211	POSTAGE, BOX RENT, ETC.	\$1,529	\$500	\$500
213	AUTOMOBILE LICNESES AND TITLES	\$81	\$100	\$100
217	VEHICLE TOW-IN SERVICES	\$0	\$50	\$0
235	MEMBERSHIPS, REG. FEES, & TUITION	\$180	\$500	\$500
241	ELECTRIC	\$145,755	\$200,000	\$200,000
245	TELEPHONE AND TELEGRAPH	\$70,761	\$53,000	\$50,000
251	MEDICAL, DENTAL, AND VITAL STATS	\$705	\$700	\$700
254	MOWING SERVICES ( <b>MOVED TO 259</b> )	\$3,820	\$5,000	\$0
259	<b>OTHER PROFESSIONAL SERVICES (MOWING)</b>	\$0	\$0	\$5,000
259	OTHER PROFESSIONAL SERVICES	\$16,891	\$12,000	\$12,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$204	\$250	\$2,000
262	REPAIR & MAINT. OTHER MACHINERY	\$4,740	\$5,000	\$5,000
266	REPAIR & MAINT. BUILDINGS	\$475	\$100	\$500
283	OUT-OF-TOWN EXPENSES	\$559	\$300	\$300
310	OFFICE SUPPLIES AND MATERIALS	\$468	\$350	\$350
312	SMALL ITEMS OF EQUIPMENT	\$1,030	\$800	\$500
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$167	\$500	\$500
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$0	\$200	\$0
323	FOOD	\$178	\$250	\$250
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$2,493	\$1,000	\$1,000
326	CLOTHING AND UNIFORMS	\$12,271	\$13,000	\$12,000
329	OTHER OPERATING SUPPLIES	\$4,147	\$4,000	\$4,000
331	GAS, OIL, DIESEL, GREASE	\$16,551	\$25,000	\$25,000
332	MOTOR VEHICLE PARTS	\$6,771	\$8,000	\$8,000
333	MACHINERY & EQUIPMENT PARTS	\$1,412	\$5,000	\$3,000
334	TIRES, TUBES, ETC.	\$5,704	\$4,000	\$6,000
335	PAINTING AND PLUMBING SUPPLIES	\$631	\$600	\$500
336	ELECTRICAL SUPPLIES	\$68	\$100	\$100
338	REPAIR FOR WATER/SEWER LINES	\$83,461	\$80,000	\$85,000
341	CONSUMABLE TOOLS	\$2,505	\$3,000	\$3,000
391	WATER METERS	\$13,740	\$13,000	\$25,000
392	FIRE HYDRANTS	\$0	\$10,000	\$5,000
412	READY MIX CONCRETE	\$2,091	\$2,000	\$2,000
416	CEMENT & CONCRETE SUPPLIES	\$230	\$500	\$800
421	STRUCTURAL STEEL AND IRON	\$0	\$100	\$0
422	METAL PIPE & FITTINGS	\$423	\$400	\$400
441	PLASTIC PIPE	\$2,995	\$2,000	\$3,000
451	CRUSHED STONE	\$15,482	\$16,000	\$16,000
452	GRAVEL AND SAND	\$0	\$100	\$0
471	ASPHALT AND ASPHALT FILLER	\$5,640	\$5,000	\$6,000
520	SURETY BONDS - RUNNING	\$250	\$250	\$250
533	MACHINERY & EQUIPMENT RENTAL	\$0	\$5,000	\$2,000
541	PROVISION FOR DEPRECIATION	\$500,765	\$500,000	\$500,000
948	COMPUTER EQUIPMENT	\$0	\$0	\$0
949	OTHER MACHINERY AND EQUIPMENT	\$11,000	\$0	\$7,200
	<b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>	<b>\$1,420,044</b>	<b>\$1,489,440</b>	<b>\$1,557,810</b>

WATER FUND EXPENDITURES FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>52115</b>	<b>PUBLIC WORKS BUILDINGS</b>			
241	ELECTRIC	\$5,397	\$6,200	\$6,200
244	GAS	\$4,672	\$5,000	\$5,000
259	OTHER PROFESSIONAL SERICES	\$2,184	\$3,650	\$1,000
262	REPAIR & MAINT. OTHER MACHINERY	\$0	\$50	\$50
266	REPAIR & MAINT. BUILDINGS	\$276	\$3,500	\$3,500
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$191	\$500	\$500
329	OTHER OPERATING SUPPLIES	\$79	\$400	\$400
335	PAINTING AND PLUMBING SUPPLIES	\$0	\$100	\$100
949	OTHER EQUIPMENT	\$0	\$0	\$0
	<b>TOTAL SHOP &amp; MAINTENANCE</b>	<b>\$12,799</b>	<b>\$19,400</b>	<b>\$16,750</b>

WATER FUND EXPENDITURES FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>52116</b>	<b>CUSTOMERS' ACCT. &amp; COLLECTION-METER READERS</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$44,605	\$50,480	\$53,070
111	SALARIES - NEW EMPLOYEE	\$0	\$0	\$28,640
112	SALARIES - PERM. EMPLOYEES OT	\$0	\$600	\$600
131	TERMINAL PAY AND SICK LEAVE	\$932	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$3,213	\$3,900	\$4,060
143	RETIREMENT - CURRENT	\$5,378	\$5,390	\$6,590
146	WORKMEN'S COMPENSATION	\$1,143	\$1,300	\$1,250
147	UNEMPLOYMENT INSURANCE	\$21	\$50	\$40
251	MEDICAL, DENTAL, AND VITAL STATS	\$63	\$100	\$100
261	REPAIR & MAINT. MOTOR VEHICLES	\$0	\$100	\$100
262	REPAIR AND MAINTENANCE OTHER	\$0	\$200	\$200
310	OFFICE SUPPLIES AND MATERIALS	\$0	\$0	\$100
312	SMALL ITEMS OF EQUIPMENT	\$174	\$200	\$100
326	CLOTHING AND UNIFORMS	\$2,462	\$1,300	\$1,300
329	OTHER OPERATING SUPPLIES	\$0	\$0	\$100
331	GAS, OIL, DIESEL, GREASE	\$2,352	\$5,000	\$5,000
332	MOTOR VEHICLE PARTS	\$384	\$500	\$1,000
334	TIRES, TUBES. ETC.	\$400	\$500	\$500
341	CONSUMABLE TOOLS	\$0	\$50	\$0
741	BAD DEBT EXPENSE (A/E ONLY)	\$27,813	\$0	\$0
	<b>TOTAL CUSTOMERS' ACCT. &amp; COLLECTION</b>	<b>\$88,940</b>	<b>\$69,670</b>	<b>\$102,750</b>

WATER FUND EXPENDITURES FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>52117</b>	<b>ADMINISTRATION-OFFICE STAFF</b>			
111	SALARIES - PERM. EMPLOYEES REG./CITY HALL	\$138,906	\$152,330	\$161,040
111	SALARIES - PERM. EMPLOYEES REG./PUBLIC WORKS	\$44,471	\$47,150	\$48,330
111	<b>SALARIES - NEW EMPLOYEE (PROJECT MANAGER/ENGINEER)</b>	\$0	\$0	\$29,460
131	TERMINAL PAY AND SICK LEAVE	\$6,537	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$14,153	\$15,260	\$16,020
143	RETIREMENT - CURRENT	\$22,456	\$21,280	\$25,990
146	WORKMEN'S COMPENSATION	\$289	\$600	\$270
147	UNEMPLOYMENT INSURANCE	\$72	\$110	\$410
148	EMPLOYEE EDUCATION AND TRAINING	\$410	\$500	\$500
211	POSTAGE, BOX RENT, ETC.	\$309	\$200	\$200
214	MAILING SERVICE	\$24,677	\$24,000	\$26,750
224	DUPLICATION	\$498	\$800	\$800
235	MEMBERSHIPS, REG. FEES, & TUITION	\$3,725	\$4,000	\$5,000
237	ADVERTISING	\$154	\$0	\$0
239	OTHER PUBLICITY, SUBSCRIPTIONS, DUES (IWORQS + BACKFLOW & GIS)	\$4,620	\$8,500	\$8,500
245	TELEPHONE AND TELEGRAPH	\$1,757	\$1,800	\$2,000
253	ACCOUNTING AND AUDITING SERVICES/CONVERSION	\$11,884	\$8,520	\$8,770
253	OPEB EVALUATION	\$1,050	\$1,200	\$1,500
253	WATER/SEWER RATE STUDY	\$0	\$7,500	\$0
255	DATA PROCESSING SERVICES (LOCAL GOVERNMENT CORP & BADGER METER)	\$16,391	\$22,000	\$25,000
259	OTHER PROFESSIONAL SERVICES	\$0	\$500	\$0
259	OTHER PROFESSIONAL SERVICES (SALARY COMPENSATION STUDY)	\$0	\$0	\$2,560
263	REPAIR & MAINT. FURNITURE & OFFICE	\$41	\$0	\$0
283	OUT-OF-TOWN EXPENSE	\$2,374	\$400	\$400
285	STAFF LOCAL TRAVEL	\$7,197	\$0	\$0
310	OFFICE SUPPLIES AND MATERIALS	\$0	\$2,500	\$2,500
311	OFFICE STATIONERY AND FORMS	\$0	\$8,000	\$8,000
312	SMALL ITEMS OF EQUIPMENT - REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$0	\$0	\$1,350
312	SMALL ITEMS OF EQUIPMENT	\$1,987	\$500	\$500
326	CITY LOGO SHIRTS-CITY HALL	\$522	\$1,200	\$1,200
329	OTHER OPERATING SUPPLIES	\$11	\$50	\$50
531	BUILDING & OFFICE RENTAL	\$30,000	\$30,000	\$30,000
532	LAND RENTAL	\$300	\$300	\$300
551	TRUSTEE FEES	\$2,750	\$2,500	\$2,750
555	BANK SERVICE CHARGES	\$1,331	\$1,200	\$1,400
556	BANK FEES DIRECT DEPOSIT	\$203	\$200	\$500
947	OFFICE MACHINERY & EQUIPMENT	\$0	\$0	\$3,000
948	COMPUTER EQUIPMENT -REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$0	\$1,200	\$7,420
949	OTHER EQUIPMENT	\$0	\$0	\$9,360
	<b>TOTAL ADMINISTRATION &amp; GENERAL EXP.</b>	<b>\$339,075</b>	<b>\$364,300</b>	<b>\$431,830</b>

WATER FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>52119</b>	<b>INFORMATION TECHNOLOGY/DATA PROCESSING</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$18,537	\$19,710	\$20,200
131	TERMINAL PAY AND SICK LEAVE	\$0	\$0	\$0
141	OASI	\$1,355	\$1,510	\$1,550
143	RETIREMENT	\$2,193	\$2,100	\$2,510
146	WORKMEN'S COMPENSATION	\$42	\$50	\$20
147	UNEMPLOYMENT INSURANCE	\$4	\$10	\$10
148	EMPLOYEE EDUCATION AND TRAINING	\$109	\$200	\$700
211	POSTAGE, BOX RENT, ETC.	\$0	\$40	\$40
224	DUPLICATION	\$0	\$200	\$70
235	MEMBERSHIPS, REGISTRATION	\$17,486	\$200	\$1,050
245	TELEPHONE AND TELEGRAPH (SPECTRUM BACKUP INTERNET/FAILOVER-\$460)	\$165	\$300	\$810
255	DATA PROCESSING SERVICES (ADOBE, ANYDESK,APPLE BUSINESS MGR,CHAT GPT,VC3,YODEK)	\$26,834	\$32,490	\$35,030
259	OTHER PROFESSIONAL SERVICES-EMAIL SERVICES	\$0	\$200	\$0
283	OUT-OF-TOWN EXPENSE	\$0	\$100	\$700
285	STAFF LOCAL TRAVEL	\$0	\$100	\$280
310	OFFICE SUPPLIES	\$75	\$200	\$700
311	OFFICE STATIONERY AND FORMS	\$0	\$60	\$0
312	SMALL EQUIPMENT ITEMS (CAMERA TESTER-\$120, MONITOR STAND \$40)	\$81	\$500	\$350
326	CITY LOGO SHIRTS	\$135	\$200	\$140
329	OTHER OPERATING SUPPLIES (MACRIUM REFLECT SYSTEM IMAGING DISASTER RECOVERY LICENSE-\$50)	\$0	\$100	\$100
341	CONSUMABLE TOOLS	\$0	\$150	\$170
948	COMPUTER EQUIPMENT	\$0	\$0	\$0
	<b>TOTAL INFORMATION TECHNOLOGY/DATA PROCESSING</b>	<b>\$67,016</b>	<b>\$58,420</b>	<b>\$64,430</b>

WATER FUND EXPENDITURES FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>52120</b>	<b>NON-OPERATING EXPENSES -WATER</b>			
631	INTEREST ON BONDED DEBT	\$115,568	\$109,400	\$102,500
633	INTEREST ON BANK NOTES	\$10,285	\$9,500	\$8,600
636	INTEREST ON STATE LOANS	\$13,104	\$11,070	\$9,020
640	AMORTIZATION EXPENSE (AJE ONLY)	(\$13,661)	\$0	\$0
	<b>TOTAL NON-OPERATING EXPENSES</b>	<b>\$125,296</b>	<b>\$129,970</b>	<b>\$120,120</b>
<b>51520</b>	<b>INSURANCE - EMPLOYERS SHARE-WATER</b>			
142	HEALTH, DENTAL, LIFE INSURANCE	\$263,536	\$313,500	\$310,000
149	OTHER EMPLOYER CONTRIBUTIONS	\$225	\$230	\$230
	<b>TOTAL INSURANCE EXP. - WATER</b>	<b>\$263,761</b>	<b>\$313,730</b>	<b>\$310,230</b>
<b>51520</b>	<b>INSURANCE-WATER</b>			
511	INSURANCE ON BUILDINGS	\$64,282	\$70,500	\$75,000
512	INSURANCE ON VEHICLES & EQUIPMENT	\$5,198	\$5,800	\$10,000
513	LIABILITY	\$6,661	\$7,500	\$8,000
515	PROFESSIONAL LIABILITY	\$2,475	\$2,500	\$2,500
521	SURETY BONDS - OFFICIALS & EMPLOYEES	\$2,386	\$2,500	\$2,500
	<b>TOTAL INSURANCE</b>	<b>\$81,002</b>	<b>\$88,800</b>	<b>\$98,000</b>
	<b>TOTAL WATER EXPENDITURES</b>	<b>\$3,665,542</b>	<b>\$3,894,310</b>	<b>\$4,040,930</b>

SEWER FUND EXPENDITURES FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>52211</b>	<b>SEWER COLLECTION (LINES)</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$212,507	\$244,030	\$239,760
111	<b>SALARIES - (2) NEW EMPLOYEES</b>	\$0	\$0	\$38,190
112	SALARIES - PERM. EMPLOYEES OT	\$12,316	\$10,000	\$10,000
131	TERMINAL PAY AND SICK LEAVE	\$6,240	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$16,131	\$19,290	\$19,110
143	RETIREMENT - CURRENT	\$25,915	\$26,040	\$29,760
146	WORKMEN'S COMPENSATION	\$5,196	\$6,640	\$5,630
147	UNEMPLOYMENT INSURANCE	\$107	\$170	\$170
148	EMPLOYEE EDUCATION AND TRAINING	\$987	\$1,000	\$1,000
211	POSTAGE, BOX RENT, ETC.	\$0	\$100	\$100
213	AUTOMOBILE LICENSES AND TITLE	\$35	\$50	\$50
235	MEMBERSHIPS, REG. FEES, & TUITION	\$300	\$1,000	\$500
241	ELECTRIC	\$21,230	\$21,000	\$25,000
245	TELEPHONE AND TELEGRAPH	\$858	\$600	\$1,000
251	MEDICAL, DENTAL, AND VITAL STATS	\$255	\$300	\$300
254	MOWING SERVICES ( <b>MOVE TO 259</b> )	\$770	\$1,000	\$0
259	OTHER PROFESSIONAL SERVICES ( <b>MOWING</b> )	\$0	\$0	\$1,000
259	OTHER PROFESSIONAL SERVICES	\$460	\$2,500	\$4,000
261	REPAIR & MAINTENANCE VEHICLES	\$87	\$100	\$500
262	REPAIR & MAINT. OTHER MACHINERY	\$456	\$5,000	\$1,000
266	REPAIR & MAINT. BUILDINGS	\$0	\$100	\$100
310	OFFICE SUPPLIES	\$354	\$350	\$350
312	SMALL ITEMS OF EQUIPMENT	\$267	\$500	\$500
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$39	\$200	\$200
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$0	\$200	\$0
323	FOOD	\$0	\$200	\$200
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$359	\$400	\$400
326	CLOTHING AND UNIFORMS	\$5,902	\$6,500	\$6,500
329	OTHER OPERATING SUPPLIES	\$409	\$1,000	\$500
331	GAS, OIL, DIESEL, GREASE	\$7,202	\$10,000	\$10,000
332	MOTOR VEHICLE PARTS	\$2,902	\$3,000	\$3,000
333	MACHINERY & EQUIPMENT PARTS	\$844	\$3,000	\$3,000
334	TIRES, TUBES, ETC.	\$2,455	\$1,500	\$2,500
335	PAINTING AND PLUMBING SUPPLIES	\$545	\$500	\$500
336	ELECTRICAL SUPPLIES	\$6	\$250	\$0
338	REPAIR PARTS FOR WATER/SEWER LINES	\$5,736	\$8,000	\$8,000
341	CONSUMABLE TOOLS	\$324	\$300	\$400
412	READY MIX CONCRETE	\$896	\$1,000	\$1,000
413	PRECAST CONCRETE SUPPLIES	\$0	\$2,000	\$0
416	CEMENT & CONCRETE SUPPLIES	\$50	\$500	\$1,500
421	STRUCTURAL STEEL & IRON	\$0	\$100	\$0
422	METAL PIPE & FITTINGS	\$28	\$100	\$0
441	PLASTIC PIPE	\$42	\$1,000	\$1,000
451	CRUSHED STONE	\$8,174	\$10,000	\$10,000
471	ASPHALT AND ASPHALT FILLER	\$2,417	\$2,000	\$2,000
533	MACHINERY AND EQUIPMENT RENTAL	\$0	\$5,000	\$2,500
541	PROVISION FOR DEPRECIATION	\$246,333	\$240,000	\$240,000
948	COMPUTER EQUIPMENT	\$0	\$0	\$0
949	OTHER MACHINERY AND EQUIPMENT	\$0	\$0	\$4,800
	<b>TOTAL SEWER COLLECTION (LINES)</b>	<b>\$589,134</b>	<b>\$636,520</b>	<b>\$676,020</b>

SEWER FUND EXPENDITURES FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>52213</b>	<b>SEWER TREATMENT &amp; DISPOSAL</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$167,533	\$180,710	\$185,230
112	SALARIES - PERM. EMPLOYEES OT	\$39,919	\$30,000	\$30,000
131	TERMINAL PAY AND SICK LEAVE	\$8,030	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$15,940	\$15,780	\$16,470
143	RETIREMENT - CURRENT	\$25,627	\$19,280	\$22,990
146	WORKMEN'S COMPENSATION	\$3,450	\$3,450	\$2,760
147	UNEMPLOYMENT INSURANCE	\$99	\$120	\$120
148	EMPLOYEE EDUCATION AND TRAINING	\$191	\$500	\$1,000
211	POSTAGE, BOX RENT, ETC.	\$0	\$100	\$100
213	AUTOMOBILE LICENCES AND TITLE	\$21	\$0	\$0
235	MEMBERSHIPS, REGISTRATION	\$100	\$500	\$500
241	ELECTRIC	\$135,033	\$140,000	\$140,000
244	GAS	\$55	\$200	\$100
245	TELEPHONE AND TELEGRAPH	\$2,048	\$2,000	\$2,100
251	MEDICAL, DENTAL, VETERINARY, AND VITAL	\$115	\$200	\$200
255	DATA SERVICES FOR SURVEILLANCE CAMERAS-REQUESTED BY I.T. MANAGER)	\$0	\$1,000	\$0
259	OTHER PROFESSIONAL SERVICES	\$177,523	\$125,000	\$125,000
262	REPAIR & MAINT. OTHER MACHINERY	\$13,389	\$15,000	\$15,000
266	REPAIR & MAINT. BUILDINGS	\$907	\$5,000	\$5,000
283	OUT-OF-TOWN EXPENSE	\$0	\$250	\$1,000
285	STAFF LOCAL TRAVEL	\$0	\$250	\$0
310	OFFICE SUPPLIES AND MATERIALS	\$605	\$1,000	\$1,000
312	SMALL ITEMS OF EQUIPMENT - REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$500	\$2,400	\$1,330
312	SMALL ITEMS OF EQUIPMENT	\$5,059	\$3,930	\$3,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$305	\$250	\$250
322	CHEMICAL, LAB, & MEDICAL SUPPLIES (BOD BOTTLES - \$2,000)	\$108,090	\$85,000	\$87,000
322	ANNUAL ALLOWANCE FOR BIAUGMENTATION PRODUCTS	\$0	\$30,000	\$30,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$1,914	\$1,500	\$1,500
326	CLOTHING AND UNIFORMS	\$5,260	\$6,000	\$6,000
329	OTHER OPERATING SUPPLIES	\$1,587	\$3,000	\$3,000
331	GAS, OIL, DIESEL, GREASE	\$4,429	\$2,000	\$5,000
332	MOTOR VEHICLE PARTS	\$478	\$500	\$0
333	MACHINERY & EQUIPMENT PARTS	\$19,400	\$10,000	\$10,000
334	TIRES	\$0	\$1,500	\$0
335	PAINTING AND PLUMBING SUPPLIES	\$679	\$500	\$500
336	ELECTRICAL SUPPLIES	\$0	\$200	\$0
341	CONSUMABLE TOOLS	\$442	\$400	\$250
541	PROVISION FOR DEPRECIATION	\$367,786	\$360,000	\$360,000
561	NPDES PERMIT	\$5,540	\$9,000	\$6,000
598	PENALTIES	\$0	\$0	\$0
947	OFFICE EQUIPMENT	\$0	\$0	\$0
948	COMPUTER EQUIPMENT (COMPUTER FOR LATONIA)	\$0	\$1,000	\$0
949	OTHER MACHINERY AND EQUIPMENT	\$19,686	\$570	\$0
	<b>TOTAL SEWER TREATMENT &amp; DISPOSAL</b>	<b>\$1,131,740</b>	<b>\$1,058,090</b>	<b>\$1,062,400</b>

SEWER FUND EXPENDITURES FY 2026-27				
Account		FY 2024-25	FY 2025-26	FY 2026-27
Number	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
<b>52215</b>	<b>PUBLIC WORKS BUILDINGS</b>			
241	ELECTRIC	\$2,313	\$2,500	\$2,500
244	GAS	\$2,002	\$2,000	\$2,000
259	OTHER PROFESSIONAL SERVICES	\$936	\$1,000	\$1,000
266	REPAIR & MAINT. BUILDINGS	\$133	\$1,000	\$1,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$75	\$200	\$200
329	OTHER OPERATING SUPPLIES	\$34	\$100	\$100
335	PAINTING AND PLUMBING SUPPLIES	\$0	\$50	\$50
949	OTHER EQUIPMENT	\$0	\$0	\$0
	<b>TOTAL SHOP &amp; MAINTENANCE</b>	<b>\$5,493</b>	<b>\$6,850</b>	<b>\$6,850</b>

SEWER FUND EXPENDITURES FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>52216</b>	<b>CUSTOMER ACCT. &amp; COLLECTION-METER READERS</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$29,737	\$33,650	\$35,380
<b>111</b>	<b>SALARIES - NEW EMPLOYEE</b>	\$0	\$0	\$19,100
112	SALARIES - PERM. EMPLOYEES OT	\$0	\$110	\$0
131	TERMINAL PAY AND SICK LEAVE	\$621	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$2,142	\$2,580	\$2,710
143	RETIREMENT - CURRENT	\$3,586	\$3,590	\$4,390
146	WORKMEN'S COMPENSATION	\$757	\$870	\$840
147	UNEMPLOYMENT INSURANCE	\$14	\$30	\$30
251	MEDICAL, DENTAL, VETERINARY	\$27	\$100	\$100
262	REPAIR & MAINT. OTHER MACHINERY	\$0	\$0	\$0
312	SMALL ITEMS OF EQUIPMENT	\$75	\$100	\$100
326	CLOTHING AND UNIFORMS	\$1,055	\$600	\$600
329	OTHER OPERATING SUPPLIES	\$0	\$0	\$0
331	GAS, OIL, DIESEL, GREASE	\$1,008	\$2,000	\$2,000
332	MOTOR VEHICLE PARTS	\$164	\$300	\$500
334	TIRES	\$171	\$200	\$200
	<b>TOTAL CUSTOMER ACCT. &amp; COLLECTION</b>	<b>\$39,357</b>	<b>\$44,130</b>	<b>\$65,950</b>

SEWER FUND EXPENDITURES FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>52217</b>	<b>ADMINISTRATION -OFFICE STAFF</b>			
111	SALARIES - PERM. EMPLOYEES REG./CITY HALL	\$78,342	\$86,490	\$91,090
111	SALARIES - PERM. EMPLOYEES REG./PUBLIC WORKS	\$29,647	\$31,430	\$32,220
111	<b>SALARIES - NEW EMPLOYEE (PROJECT MANAGER/ENGINEER)</b>	\$0	\$0	\$19,640
131	TERMINAL PAY AND SICK LEAVE	\$4,013	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$8,352	\$9,020	\$9,440
143	RETIREMENT - CURRENT	\$13,267	\$12,580	\$15,300
146	WORKMEN'S COMPENSATION	\$172	\$340	\$160
147	UNEMPLOYMENT INSURANCE	\$44	\$70	\$60
148	EMPLOYEE EDUCATION AND TRAINING	\$215	\$500	\$500
211	POSTAGE, BOX RENT, ETC.	\$132	\$100	\$100
214	MAILING SERVICE	\$10,575	\$10,000	\$11,450
224	DUPLICATION	\$214	\$400	\$400
235	MEMBERSHIPS, REG. FEES, & TUITION	\$764	\$1,500	\$1,500
239	OTHER PUBLICITY, SUBSCRIPTIONS, DUES (IWORQS - GIS, WORK SIGN PAVEMENT)	\$1,980	\$2,660	\$4,900
245	TELEPHONE	\$747	\$1,000	\$1,000
252	LEGAL SERVICES	\$30,000	\$9,130	\$0
253	ACCOUNTING AND AUDITING SERVICES/CROSSOVER	\$10,324	\$8,520	\$8,770
253	OPEB EVALUATION	\$1,050	\$0	\$1,500
253	WATER/SEWER RATE STUDY	\$0	\$7,500	\$0
255	DATA PROCESSING SERVICES (LOCAL GOVERNMENT CORP. & BADGER)	\$10,136	\$12,000	\$15,000
259	OTHER PROFESSIONAL SERVICES	\$0	\$500	\$500
259	OTHER PROFESSIONAL SERVICES (SALARY COMPENSATION STUDY)	\$0	\$0	\$1,090
263	REPAIR & MAINT. FURNITURE & OFFICE	\$18	\$0	\$0
283	OUT-OF-TOWN EXPENSE	\$0	\$200	\$200
285	STAFF LOCAL TRAVEL	\$0	\$0	\$0
310	OFFICE SUPPLIES AND MATERIALS	\$727	\$1,000	\$1,000
311	OFFICE STATIONERY AND FORMS	\$3,410	\$4,000	\$4,000
312	SMALL ITEMS OF EQUIPMENT - REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$0	\$0	\$640
312	SMALL ITEMS OF EQUIPMENT	\$851	\$1,000	\$1,000
326	CITY LOGO SHIRTS-CITY HALL	\$450	\$1,200	\$1,200
329	OTHER OPERATING SUPPLIES	\$5	\$50	\$50
531	BUILDING & OFFICE RENTAL	\$30,000	\$30,000	\$30,000
551	TRUSTEE FEES	\$0	\$250	\$250
555	BANK SERVICE CHARGES	\$15	\$200	\$200
556	DIRECT DEPOSIT FEES	\$135	\$200	\$200
630	INTEREST	\$34,370	\$0	\$0
947	OFFICE MACHINERY & EQUIPMENT	\$0	\$0	\$2,000
948	COMPUTER EQUIPMENT -REQUESTED BY I.T. MANAGER (SEE EQUIPMENT LIST)	\$0	\$800	\$3,170
949	OTHER EQUIPMENT	\$0	\$0	\$6,240
	<b>TOTAL ADMINISTRATION &amp; GENERAL EXP.</b>	<b>\$269,955</b>	<b>\$232,640</b>	<b>\$264,770</b>

SEWER FUND - EXPENDITURES FY 2026-27				
Account	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>52219</b>	<b>INFORMATION TECHNOLOGY/DATA PROCESSING</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$9,268	\$9,850	\$10,100
131	TERMINAL PAY AND SICK LEAVE	\$433	\$0	\$0
141	OASI	\$709	\$750	\$780
143	RETIREMENT	\$1,148	\$1,050	\$1,260
146	WORKMEN'S COMPENSATION	\$21	\$30	\$10
147	UNEMPLOYMENT INSURANCE	\$2	\$10	\$10
148	EMPLOYEE EDUCATION AND TRAINING	\$47	\$200	\$300
211	POSTAGE, BOX RENT, ETC.	\$0	\$20	\$20
224	DUPLICATION	\$0	\$0	\$30
235	MEMBERSHIPS, REGISTRATION	\$7,486	\$100	\$450
245	TELEPHONE AND TELEGRAPH (SPECTRUM BACKUP INTERNET/FAILOVER-\$190)	\$77	\$150	\$340
255	DATA PROCESSING SERVICES (ADOBE, ANYDESK,APPLE BUSINESS MGR,CHAT GPT,VC3,YODEK)	\$11,500	\$13,800	\$14,900
259	OTHER PROFESSIONAL SERVICES-EMAIL SERVICES	\$0	\$100	\$0
283	OUT-OF-TOWN EXPENSE	\$0	\$50	\$300
285	STAFF LOCAL TRAVEL	\$0	\$50	\$120
310	OFFICE SUPPLIES	\$32	\$100	\$300
311	OFFICE STATIONERY AND FORMS	\$0	\$30	\$0
312	SMALL EQUIPMENT ITEMS (CAMERA TESTER-\$50, MONITOR STAND \$20)	\$35	\$200	\$150
326	CITY LOGO SHIRTS	\$58	\$100	\$60
329	OTHER OPERATING SUPPLIES (MACRIUM REFLECT SYSTEM IMAGING DISASTER RECOVERY LICENSE-\$20)	\$0	\$50	\$40
341	CONSUMABLE TOOLS	\$0	\$100	\$80
948	COMPUTER EQUIPMENT	\$0	\$0	\$0
	<b>TOTAL INFORMATION TECHNOLOGY/DATA PROCESSING</b>	<b>\$30,816</b>	<b>\$26,740</b>	<b>\$29,250</b>

SEWER FUND EXPENDITURES FY 2026-27				
Account Number	ACCOUNT NAME	FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>52220</b>	<b>NON-OPERATING EXPENSES-SEWER</b>			
631	INTEREST ON BONDED DEBT	\$136,045	\$132,190	\$128,070
633	INTEREST ON BANK NOTES	\$4,408	\$4,070	\$3,690
636	INTEREST ON STATE LOANS	\$14	\$0	\$0
	<b>TOTAL NON-OPERATING EXPENSES</b>	<b>\$140,467</b>	<b>\$136,260</b>	<b>\$131,760</b>
<b>52520</b>	<b>INSURANCE EMPLOYERS SHARE-SEWER</b>			
142	HEALTH, DENTAL, LIFE INSURANCE	\$164,203	\$197,000	\$174,500
149	OTHER EMPLOYER CONTRIBUTIONS	\$225	\$230	\$230
	<b>TOTAL INSURANCE EXP. - SEWER</b>	<b>\$164,428</b>	<b>\$197,230</b>	<b>\$174,730</b>
<b>52520</b>	<b>INSURANCE-SEWER</b>			
511	INSURANCE ON BUILDINGS	\$35,123	\$38,700	\$40,000
512	INSURANCE ON VEHICLES & EQUIPMENT	\$2,867	\$5,000	\$6,500
513	LIABILITY	\$219	\$500	\$500
515	PROFESSIONAL LIABILITY	\$1,238	\$1,110	\$2,000
521	SURETY BONDS - OFFICIALS & EMPLOYEES	\$1,882	\$2,000	\$2,000
	<b>TOTAL INSURANCE</b>	<b>\$41,329</b>	<b>\$47,310</b>	<b>\$51,000</b>
	<b>TOTAL SEWER EXPENDITURES</b>	<b>\$2,412,719</b>	<b>\$2,385,770</b>	<b>\$2,462,730</b>
	<b>TOTAL WATER/SEWER EXPENDITURES</b>	<b>\$6,078,261</b>	<b>\$6,280,080</b>	<b>\$6,503,660</b>

WATER FUND - CAPITAL OUTLAY AND FINANCING BUDGET FY 2026-27				
		FY 2024-25	FY 2025-26	FY 2026-27
SOURCE OF FUNDS-WATER		ACTUAL	ESTIMATED	BUDGETED
	BAD DEBTS	\$324	\$1,000	\$1,000
	INTEREST EARNINGS	\$46,634	\$25,000	\$25,000
	SALE OF VEHICLES AND EQUIPMENT	\$0	\$0	\$0
	OPERATING REVENUE - WATER	\$3,542,782	\$3,500,000	\$3,650,000
	FLAT RATE WATER SALES	\$23	\$100	\$100
	FORFEITED DISCOUNTS & PENALTIES	\$71,173	\$50,000	\$70,000
	CUTOFF SERVICE FEES	\$0	\$30,000	\$30,000
	WATER CONNECT FEES	\$39,260	\$35,000	\$35,000
	WATER TAP FEES	\$80,285	\$50,000	\$50,000
	LINE EXTENSION CHARGES	\$0	\$0	\$100
	MISCELLANEOUS	\$36,663	\$20,000	\$10,000
	<b>TOTAL OPERATING AND NON OPERATING REVENUE</b>	<b>\$3,817,144</b>	<b>\$3,711,100</b>	<b>\$3,871,200</b>
	<b>EXPENDITURES</b>	<b>(\$3,665,542)</b>	<b>(\$3,894,310)</b>	<b>(\$4,040,930)</b>
	<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS</b>	<b>\$151,602</b>	<b>(\$183,210)</b>	<b>(\$169,730)</b>
	CYBERSECUTIRY GRANT	\$17,422	\$0	\$0
	ARC GRANT (50%)	\$25,269	\$470,000	\$0
	ARPA GRANT	\$405,948	\$470,000	\$0
	PROCEEDS FROM CAPITAL OUTLAY NOTE	\$0	\$0	\$1,300,000
	<b>CHANGE IN NET POSITION</b>	<b>\$600,241</b>	<b>\$756,790</b>	<b>\$1,130,270</b>
	ADD DEPRECIATION EXPENSE	\$741,436	\$740,000	\$740,000
	<b>TOTAL SOURCES</b>	<b>\$1,341,677</b>	<b>\$1,496,790</b>	<b>\$1,870,270</b>
	<b>USE OF FUNDS</b>			
	<b>WATER PLANT</b>			
18178	200 HP VFD	\$0	\$0	\$25,000
18178	200 HP MOTOR	\$0	\$0	\$30,000
18178	STRAINER VAULT SCREEN	\$0	\$0	\$15,000
18178	(4) OFFICE CHAIRS	\$0	\$0	\$2,000
18178	TURBIDIMETER REPLACEMENT	\$0	\$5,940	\$0
18178	8 DOOR ACCESS CONTROL SYSTEM	\$0	\$15,500	\$0
18178	A/C VALVE FOR VFD BUILDING	\$31,250	\$0	\$0
18178	(2) BRAY VALVES WITH INTALLATION	\$0	\$0	\$0
18178	200 HP VFD	\$16,697	\$0	\$0
18178	1/2 TON PICKUP TRUCK	\$50,000	\$0	\$0
18178	SAVINGS ON PURCHASE OF 1/2 TON PICKUP TRUCK	(\$7,740)	\$0	\$0
18178	MEMBRANE REPLACEMENT IN TRAIN # 2	\$196,800	\$0	\$0
18178	A/C AT VFD BUILDING	\$4,000	\$0	\$0
18178	300 HP VFD	\$20,445	\$0	\$0
18178	30 HP 3600 RPM PUMP/30 HP MOTOR	\$19,100	\$0	\$0
18178	INSTALLATION OF TWO VFDS	\$0	\$0	\$0
18178	EBARA 65 HP PUMP (EMERGENCY PURCHASE)	\$12,300	\$0	\$0
	<b>TOTAL WATER PLANT</b>	<b>\$342,852</b>	<b>\$21,440</b>	<b>\$72,000</b>
	<b>WATER DISTRIBUTION</b>			
16523	WATER UTILITY RELOCATE (ARPA-FEDERAL)	\$548,208	\$0	\$0
16540	WATER STORAGE TANK PROJECT(ARC) 50 % PLUS REMAINING FEDERAL ARPA FUNDS	\$50,539	\$1,440,000	\$0
18178	PUMP AND MOTOR FOR FLAT GAP PUMP STATION	\$0	\$0	\$0
18178	PUMP STATION MOTORS (5 YEAR PLAN)	\$0	\$5,000	\$0
18178	WATER LINE REPLACEMENT (5 YEAR PLAN)	\$0	\$50,000	\$0
18178	VALVE REPLACEMENT (5-YEAR PLAN)	\$0	\$15,000	\$0
18178	4X4 1/2 TON PICKUP	\$36,000	\$0	\$0
18178	1/2 TON PICKUP	\$30,000	\$0	\$0
18178	SAVINGS ON PURCHASE OF TWO 1/2 TON TRUCKS	(\$15,290)	\$0	\$0
18178	3/4 TON TRUCK WITH SERVICE BED	\$40,622	\$0	\$0
18178	PNEUMATIC ROCK DRILL	\$1,922	\$0	\$0
18178	TRENCHER ATTACHMENT FOR TRACK LOADER	\$9,000	\$0	\$0
18178	SAVINGS ON PURCHASE OF ATTACHMENT FOR TRACK LOADER	(\$3,500)	\$0	\$0
18178	F-750 DUMP TRUCK	\$0	\$96,000	\$0
18178	SAVINGS ON PURCHASE OF F-750 DUMP TRUCK	\$0	(\$15,170)	\$0
18178	FISCHER SURELOCK LOCATOR BOX	\$0	\$3,000	\$0
18178	ICS PIPE SAWS WITH CHAINS	\$0	\$3,000	\$0
18178	(1) 1/2 TON 4X4 PICK UP TRUCK FOR METER READERS	\$0	\$0	\$30,000
18178	SHELVING FOR PARTS	\$0	\$0	\$6,000
18178	UPGRADE FOREST HILLS PUMP STATION	\$0	\$0	\$100,000
18178	GENTRY HILLS PUMP STATION	\$0	\$0	\$50,000
18178	WATER LINE REPLACEMENT - TALLENT STREET	\$0	\$0	\$150,000
18178	PUMP STATION (5-YR PLAN)	\$0	\$0	\$5,000
18178	VALVE REPLACEMENT (5-YEAR PLAN)	\$0	\$0	\$15,000
18178	(2) 5500 4X4 DUMP TRUCKS	\$0	\$0	\$120,000
18178	(1) ONE-TON WITH CRANE PUMP RUN TRUCK	\$0	\$0	\$60,000
18178	(2) ONE-TON 4X4 SERVICE TRUCKS	\$0	\$0	\$120,000
	<b>TOTAL WATER DISTRIBUTION</b>	<b>\$697,501</b>	<b>\$1,596,830</b>	<b>\$656,000</b>

<b>WATER FUND - CAPITAL OUTLAY AND FINANCING BUDGET FY 2026-27</b>				
		FY 2024-25 ACTUAL	FY 2025-26 ESTIMATED	FY 2026-27 BUDGETED
<b>WATER ACCOUNTING/ADMINISTRATION</b>				
16560	AUTOMATED METER INFORMATION SYSTEM	\$0	\$0	\$1,000,000
<b>TOTAL WATER ACCOUNTING/ADMINISTRATION</b>		<b>\$0</b>	<b>\$0</b>	<b>\$1,000,000</b>
<b>DEBT PAYMENTS - PRINCIPAL</b>				
CAPITAL OUTLAY NOTE - W/S EQUIPMENT (26-27)		\$0	\$0	\$12,630
23221	CAPITAL OUTLAY NOTE - W/S EQUIPMENT	\$21,350	\$22,260	\$23,100
23136	STATE LOAN-WATER PLANT PROJECT	\$257,250	\$259,290	\$261,340
23139	CUMBERLAND SECURITIES WATER REFUNDING	\$225,000	\$230,000	\$240,000
<b>TOTAL DEBT PAYMENTS</b>		<b>\$503,600</b>	<b>\$511,550</b>	<b>\$537,070</b>
<b>TOTAL USE OF FUNDS</b>		<b>\$1,543,953</b>	<b>\$2,129,820</b>	<b>\$2,265,070</b>
<b>INCREASE (DECREASE) IN CASH FLOW</b>		<b>(\$202,276)</b>	<b>(\$633,030)</b>	<b>(\$394,800)</b>

<b>SEWER FUND CAPITAL OUTLAY AND FINANCING BUDGET FY 2026-27</b>				
		FY 2024-25	FY 2025-26	FY 2026-27
		ACTUAL	ESTIMATED	BUDGETED
<b>SOURCE OF FUNDS</b>				
	PEP GRANT	\$5,000	\$0	\$0
	INTEREST EARNINGS	\$46,634	\$25,000	\$25,000
	INSURANCE RECOVERIES	\$0	\$0	\$0
	SEWER SERVICE CHARGES	\$2,045,106	\$2,100,000	\$2,120,000
	GREASE TRAP FEES	\$11,600	\$11,000	\$11,600
	SEWER TAP FEES	\$71,300	\$50,000	\$50,000
	MISCELLANEOUS	\$0	\$0	\$0
	<b>TOTAL OPERATING AND NON OPERATING REVENUES</b>	<b>\$2,179,640</b>	<b>\$2,186,000</b>	<b>\$2,206,600</b>
	<b>EXPENDITURES</b>	<b>(\$2,412,719)</b>	<b>(\$2,385,770)</b>	<b>(\$2,462,730)</b>
	<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS</b>	<b>(\$233,079)</b>	<b>(\$199,770)</b>	<b>(\$256,130)</b>
	RD GRANTS	\$675,993	\$0	\$0
	CDBG 2021 GRANT	\$19,290	\$0	\$0
	TDEC ARPA SWIG CITY	\$92,139	\$1,725,000	\$0
	FEDERAL ARPA	\$543,890	\$0	\$0
	CYBERSECURITY GRANT	\$7,500	\$0	\$0
	PROCEEDS FROM CAPITAL OUTLAY NOTE	\$0	\$0	\$1,200,000
	<b>CHANGE IN NET POSITION</b>	<b>\$1,105,733</b>	<b>\$1,525,230</b>	<b>\$943,870</b>
	DEPRECIATION EXPENSE	\$614,119	\$600,000	\$600,000
	<b>TOTAL SOURCE OF FUNDS</b>	<b>\$1,719,852</b>	<b>\$2,125,230</b>	<b>\$1,543,870</b>
<b>USE OF FUNDS</b>				
<b>SEWER COLLECTION</b>				
16584	CDBG 2021	\$6,778	\$0	\$0
16523	SEWER UTILITY RELOCATE (ARPA-FEDERAL)	\$401,630	\$0	\$0
16524	SEWER PROJECT (ARPA-TDEC)	\$94,348	\$1,725,000	\$0
16525	SEWER AMP (ARPA-TDEC)	\$2,966	\$0	\$0
18278	SEWER LINE REPLACEMENT (5 YEAR PLAN)	\$0	\$30,000	\$0
18278	LIFT STATION MOTORS ( 5 YEAR PLAN)	\$0	\$5,000	\$0
18278	SCADA	\$100,000	\$0	\$0
18278	4X4 1/2 TON PICKUP	\$16,903	\$0	\$0
18278	1/2 TON PICKUP	\$16,903	\$0	\$0
18278	3/4 TON TRUCK WITH SERVICE BED	\$27,082	\$0	\$0
18278	SAVINGS ON PURCHASE OF TWO 1/2 TON TRUCKS	(\$10,190)	\$0	\$0
18278	PNEUMATIC ROCK DRILL	\$1,281	\$0	\$0
18278	TRENCHER ATTACHMENT FOR TRACK LOADER	\$1,963	\$0	\$0
18278	F-750 DUMP TRUCK	\$0	\$64,000	\$0
18278	SAVINGS ON PURCHASE OF F-750 DUMP TRUCK	\$0	(\$10,120)	\$0
18278	FISCHER SURELOCK LOCATOR BOX	\$0	\$2,000	\$0
18278	ICS PIPE SAWS WITH CHAINS	\$0	\$2,000	\$0
18278	(1) 1/2 TON 4X4 PICK UP TRUCK FOR METER READERS	\$0	\$0	\$20,000
18278	SHELVING FOR PARTS	\$0	\$0	\$4,000
18278	SEWER REPLACEMENT - TALLENT STREET	\$0	\$0	\$80,000
18278	LIFT STATION MOTORS ( 5 YEAR PLAN)	\$0	\$0	\$5,000
18278	(2) 5500 4X4 DUMP TRUCKS	\$0	\$0	\$80,000
18278	(1) ONE-TON WITH CRANE PUMP RUN TRUCK	\$0	\$0	\$40,000
18278	(2) ONE-TON 4X4 SERVICE TRUCKS	\$0	\$0	\$80,000
	<b>TOTAL SEWER COLLECTION</b>	<b>\$659,664</b>	<b>\$1,817,880</b>	<b>\$309,000</b>
<b>SEWER TREATMENT PLANT</b>				
16595	WWTP FINAL PAYMENT	\$687,908	\$0	\$0
18278	MINI-SPLIT HVAC UNIT	\$5,140	\$0	\$0
18278	GRIT BRIDGE CABEL REEL	\$3,997	\$0	\$0
18278	DIGESTOR BLOWER	\$0	\$10,000	\$0
18278	GRIT AUGER	\$0	\$15,000	\$0
18278	WEG MOTOR FOR BLOWERS	\$0	\$0	\$25,000
18278	EQ PUMP	\$0	\$0	\$25,000
18278	IPS PUMP	\$0	\$0	\$25,000
18278	HOT WATER PRESSURE WASHER	\$0	\$0	\$12,000
18278	(2) FLOW METERS	\$0	\$0	\$12,000
18278	CERTIFIED CALIBRATION WEIGHTS	\$0	\$0	\$5,000
	<b>TOTAL SEWER TREATMENT</b>	<b>\$697,045</b>	<b>\$25,000</b>	<b>\$104,000</b>
<b>SEWER ACCOUNTING/ADMINISTRATION</b>				
16560	AUTOMATED METER INFORMATION SYSTEM	\$0	\$0	\$1,000,000
	<b>TOTAL SEWER ACCOUNTING/ADMINISTRATION</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000,000</b>

SEWER FUND CAPITAL OUTLAY AND FINANCING BUDGET FY 2026-27		FY 2024-25	FY 2025-26	FY 2026-27
		ACTUAL	ESTIMATED	BUDGETED
<b>DEBT PAYMENTS</b>				
	CAPITAL OUTLAY NOTE WATER SEWER EQUIPMENT - FY 26-27	\$0	\$0	\$11,650
23221	CAPITAL OUTLAY NOTE	\$9,150	\$9,540	\$9,900
23112	SEWER PLANT-BOND REFUNDING CUMBERLAND SECURITIES	\$70,000	\$75,000	\$75,000
23134	STATE LOAN-11-E SEWER EXTENSION	\$6,300	\$0	\$0
23211	RURAL DEVELOPMENT LOAN-SEWER PLANT/LINE EXTENSION	\$62,720	\$64,070	\$65,450
23212	RURAL DEVELOPMENT LOAN-SEWER PLANT	\$88,350	\$89,570	\$90,810
	<b>TOTAL DEBT PAYMENTS</b>	<b>\$236,520</b>	<b>\$238,180</b>	<b>\$252,810</b>
	<b>TOTAL USE OF FUNDS</b>	<b>\$1,593,229</b>	<b>\$2,081,060</b>	<b>\$1,665,810</b>
	<b>INCREASE (DECREASE) IN CASH FLOW</b>	<b>\$126,623</b>	<b>\$44,170</b>	<b>(\$121,940)</b>
	<b>WATER FUND INCREASE (DECREASE)</b>	<b>(\$202,276)</b>	<b>(\$633,030)</b>	<b>(\$394,800)</b>
	<b>SEWER FUND INCREASE (DECREASE)</b>	<b>\$126,623</b>	<b>\$44,170</b>	<b>(\$121,940)</b>
	<b>WATER/SEWER FUND NET INCREASE (DECREASE) CASH FLOW</b>	<b>(\$75,653)</b>	<b>(\$588,860)</b>	<b>(\$516,740)</b>
	<b>CASH BEGINNING OF YEAR</b>	<b>\$2,858,273</b>	<b>\$2,782,620</b>	<b>\$2,193,760</b>
	<b>CASH END OF YEAR</b>	<b>\$2,782,620</b>	<b>\$2,193,760</b>	<b>\$1,677,020</b>