



City Council Regular Meeting Agenda

June 02, 2025 at 5:00 PM

Jefferson City Municipal Building

1. Call to Order

Opening Prayer

Pledge of Allegiance

2. Roll Call

3. Approval of Minutes from Previous Meetings

a. Minutes of Regular Meeting May 6, 2025

b. Minutes of Beer Board Meeting May 6, 2025

c. Minutes of Beer Board Meeting May 20, 2025

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

a. Public Hearing for Ordinance 2025-03 to Levy a Tax on All Taxable Property Within the Corporate Limits of Jefferson City

b. Public Hearing for Ordinance 2025-04 Adopting the Annual Budget for the Fiscal Year beginning July 1, 2025, and ending June 30, 2026

5. Communications from the Mayor

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

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

b. **Building/Codes/Planning Department Monthly Report.** Receive a report from Jeff Houston, Building Inspector, concerning a summary of the department's activity for May 2025.

c. **Fire Department Monthly Report.** Receive a report from Lee Turner, Fire Chief, concerning a summary of the department's activity for May 2025.

d. **Parks and Recreation Monthly Report.** Receive a report from Kevin Bolden, Parks & Recreation Director, concerning a summary of the department's activity of May 2025.

e. **Police Department/City Court Monthly Report.** Receive a report from Andy Dossett, Police Chief, concerning a summary of the department's activity for May 2025.

- f. Public Works Monthly Report.** Receive a report from Porter Massengill, Public Works Director, concerning a summary of the department's activity for May 2025.
- g. City Manager Monthly Report.** Receive a report from James Gallup, City Manager, concerning a summary of his activity for May 2025.

7. Appointments

There are no appointments for consideration.

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

- a. Approve** Amendment to Contract for Construction of Fire Station No. 2

9. Old Business

- a. Approve on Second Reading** Ordinance 2025-03 to Levy a Tax on All Taxable Property Within the Corporate Limits of Jefferson City
- b. Approve on Second Reading** Ordinance 2025-04 Adopting the Annual Budget for the Fiscal Year beginning July 1, 2025, and ending June 30, 2026

10. New Business

- a. Approve** Resolution 2025-15 Authorize the City to Commit Additional Funding on ARC Project TN-2025 for Water Tank Construction
- b. Approve** Resolution 2025-16 Authorizing the Building Official to Proceed with the Annexation Request from Mossy Creek Farms, LLC
- c. Approve** Resolution 2025-17 Rejecting Bids for Janitorial Services and Creating a Building Maintenance Position
- d. Approve** Resolution 2025-18 Authorizing the City of Jefferson City to Enter into a Contract for Mowing and Maintenance Services
- e. Approve** Resolution 2025-19 Authorizing the City of Jefferson City to Match the Property Tax Relief Offered by the State of Tennessee
- f. Approve** Resolution 2025-20 Authorizing the Parks and Recreation Department to Apply for a Recreation Planning Grant from Tennessee Department of Environment and Conservation
- g. Approve** Resolution 2025-21 Agreement Between the State of Tennessee Department of Transportation and the City of Jefferson City for Maintenance of State Highways through Municipalities
- h. Approve on First Reading** Ordinance 2025-05 Budget Amendment for the FY 2024-25 Operating Budget
- i. Approved on First Reading** Ordinance 2025-06 Budget Amendment for the FY 2024-25 for the Committed Fund

11. Adjourn

Minutes of Regular Meeting
May 6, 2025

The City Council of Jefferson City, Tennessee, met in regular session on Tuesday, May 6, 2025, at 5:00 p.m., at City Hall, 112 City Center Drive, Jefferson City, with Mayor Mitch Cain presiding.

The opening prayer and Pledge of Allegiance was led by Mayor Cain.

Roll Call by the City Recorder was as follows:

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

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

Upon motion of Councilman Melton, seconded by Councilwoman Combs, the City Council minutes of April 7, 2025, were unanimously approved as written.

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

In communications from the mayor, Mayor Cain announced the following: today is National Teacher’s Day; last week was National Firefighter’s Week; and March 2025 local sales tax collections are slightly down.

The following reports were presented to the City Council: Building/Codes/Planning Department Monthly Report, Fire Department Monthly Report, Parks and Recreation Monthly Report, Police Department Monthly Report, Public Works/Utilities Monthly Report, and the City Manager’s Monthly Report. James Gallup, City Manager, announced the following: RFB for Janitorial Services deadline for submittal is May 14th at 2:00 p.m.; RFB for Mowing & Maintenance of city properties is May 14th at 4:00 p.m.; Peace Officer’s Memorial Day is May 15th. The city will hold a ceremony on May 12th at 3:30 p.m.; City Administrative Offices will be closed on May 26th in observance of Memorial Day; Jefferson City Public Library May calendar and newsletter and April statistics are attached to council’s packets; and the Senior Citizen’s May calendar has been handed out to council.

Upon motion of Councilwoman Combs, seconded by Councilman Melton, Keith Repass was unanimously reappointed as the City Judge for a two-year term.

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David Rosser was appointed to the Historic Zoning Commission for a five-year term by Mayoral appointment.

Upon motion of Vice Mayor Bunch, seconded by Councilman Melton, the purchase of emergency lighting package in the amount of \$10,609.64 from Dana Safety Supply, Inc., for the Command Vehicle for the Fire Department, was unanimously approved.

Upon motion of Vice Mayor Bunch, seconded by Councilwoman Purkey, the replacement of fence surrounding the pool at Roy Harmon Park in the amount of \$49,000, was unanimously approved.

Upon motion of Vice Mayor Bunch, seconded by Councilwoman Combs, the bid for Auditing and Compliance Services for FY 2024-2025 in the amount of \$40,700 from Brown, Jake & McDaniel was unanimously approved.

Upon motion of Councilwoman Combs, seconded by Councilwoman Purkey, Ordinance 2025-02, an ordinance amending Section 13-105 of the City Code regarding overgrown and dirty lots, was unanimously adopted on second reading.

Upon motion of Vice Mayor Bunch, seconded by Councilwoman Combs, Resolution 2025-13, a resolution granting permission for off-duty Jefferson City Police Officers to work with the University of Tennessee Police Department, was unanimously adopted.

Upon motion of Councilman Melton, seconded by Councilwoman Combs, Resolution 2025-14, a resolution authorizing an increase of \$500 in the monthly expense amounts for City Councilmembers, was brought up for discussion. Vice Mayor Bunch stated he is opposed to the increase and super uncomfortable with it due to the employees proposed step increase of 2.5% versus the council's increase of 50% and the mayor's increase of 41.67%. Councilman Melton stated the increase is negotiable and he would be glad to negotiate down. Councilwoman Combs recommended to amend the increase from \$500 to \$300. Upon further discussion, Vice Mayor Bunch stated he is still opposed to any increase. Councilwoman Purkey stated that she didn't take the council position for pay and she attends everything she can and doesn't miss many events. She further stated that she asked some of the taxpayers how they felt about the raise after they read the article in the newspaper, and they responded that she should get a raise. Upon motion of Councilwoman Combs, seconded by Councilman Melton, a vote was taken to amend Resolution 2025-14 to change the expense increase from \$500 to \$300. The vote was as follows:

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Vice Mayor Bunch	No
Councilwoman Combs	Yes
Councilman Melton	Yes
Councilwoman Purkey	Yes
Mayor Cain	No

A second vote was taken to vote on Resolution 2025-14 as amended. Resolution 2025-14 was adopted as amended. The vote was as follows:

Vice Mayor Bunch	No
Councilwoman Combs	Yes
Councilman Melton	Yes
Councilwoman Purkey	Yes
Mayor Cain	No

Upon motion of Councilwoman Combs, seconded by Councilman Melton, Ordinance 2025-03, an ordinance to levy a tax on all taxable property within the corporate limits of Jefferson City, was unanimously adopted.

Upon motion of Councilwoman Combs, seconded by Councilman Melton, Ordinance 2025-04, an ordinance adopting the annual budget for the fiscal year beginning July 1, 2025, and ending June 30, 2026, was unanimously adopted.

The meeting was adjourned at 5:36 p.m.

Mitch Cain, Mayor

Bettina Chandler, City Recorder

Minutes of Beer Board Meeting
May 6, 2025

The Beer Board of Jefferson City met in special called Beer Board meeting on Tuesday, May 6, 2025, at 5:00 p.m., after the regular Council Meeting at City Hall, 112 City Center Drive, with Chairman Mitch Cain presiding.

Roll call by the City Recorder was as follows:

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

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

A Public Hearing was held for violations of City Code Chapter 2; Section 8-212 Unlawful Sale to a Minor at the following locations:

1. Shree Ram 101, Inc. (dba Tobacco & More), 478 East Broadway Blvd.
2. Discount Tobacco & Vape, 270 East Broadway Blvd.
3. K.P. LLC (dba Tobacco Outlet), 123 West Broadway Blvd.
4. Lex Smoke and Vape, 1078 US 11E

Ed Miller, Attorney at Law, was there to represent Tobacco Outlet, Discount Tobacco & Vape, and Lex Smoke & Vape

Upon request of Chairman Cain, Robert Burts, City of Jefferson City Attorney, shared the penalty options the Beer Board has regarding the citations as follows: a beer permit holder classified as a “Responsible Vendor” by the T.A.B.C. cannot have their beer permit revoked or suspended but a fine of up to \$1,000 per violation can be issued. A beer permit holder classified an a “Non-responsible Vendor” can have their license revoked or suspended or a fine of up to \$2,500 per violation can be issued in lieu of suspension. The permit holders have seven (7) days to pay the fine issued or the beer permit will be suspended or revoked.

Mr. Miller stated he did not know whether his clients are responsible vendors, as he had just been hired the night before the meeting.

Nimeshkumar Patel spoke on behalf of Tobacco & More. Mr. Patel stated he is a “Responsible Vendor” but later stated he was unsure.

Chairman Cain asked Mr. Burts his recommendation about the best way to proceed with the violations due to the uncertainties of the “Responsible Vendor” status of the violators. Mr. Burts recommended it

might be fairer to Mr. Miller, who had just been hired the previous evening to represent three of the violators, to have another meeting on May 20th following the regular scheduled Work Session. This would give all violators more time to present their “Responsible Vendor” certificates if they have one.

Vice Chairman Bunch stated that it is disheartening to hear that three of the businesses had waited until the evening before the Beer Board meeting to hire an attorney and then not even show up. He would like a \$1,000 fine issued to each violator if they prove to be a “Responsible Vendor” or a \$2,500 fine issued if they prove to be a “Non-responsible vendor.” Mr. Burts suggested the board might want to wait to see what the representatives have to say as they might have some defense they want to present to the board, and it would be better to know if each violator is a “Responsible Vendor” or a “Non-responsible Vendor.”

Upon motion of Vice-Mayor Bunch, seconded by Councilman Melton, action for the violations were postponed to the Beer Board Meeting on May 20, 2025.

The meeting was adjourned at 5:58 p.m.

Mitch Cain, Mayor

Bettina Chandler, City Recorder

Minutes of Beer Board Meeting
May 20, 2025

The Beer Board of Jefferson City met in special called Beer Board meeting on Tuesday, May 20, 2025, at 5:00 p.m., prior to the regular Work Session at City Hall, 112 City Center Drive, with Vice Chairman Kevin Bunch presiding.

Roll call by the City Recorder was as follows:

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

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

A Public Hearing was held for violations of City Code Chapter 2; Section 8-212 Unlawful Sale to a Minor at the following locations:

1. Shree Ram 101, Inc. (dba Tobacco & More), 478 East Broadway Blvd.
2. Discount Tobacco & Vape, 270 East Broadway Blvd.
3. K.P. LLC (dba Tobacco Outlet), 123 West Broadway Blvd.
4. Lex Smoke and Vape, 1078 US 11E

Nimeshkumar Patel, 478 East Broadway Blvd., spoke on behalf of Tobacco & More and showed proof that he is a “Responsible Vendor” as of May 4, 2025.

Swetal Patel, 270 East Broadway Blvd., spoke on behalf of Discount Tobacco & Vape and showed proof that she is a “Responsible Vendor” as of May 10, 2025.

Keyur Patel, 123 West Broadway Blvd., spoke on behalf of Tobacco Outlet and showed proof that he is a “Responsible Vendor” as of May 14, 2025.

Hiral Patel, 1078 US 11E, spoke on behalf of Lex Smoke and Vape and showed proof that she is a “Responsible Vendor” as of May 7, 2025.

A Public Hearing was held on an application for an Off-Premises Beer Permit from Jefferson City Vapor and Smoke located at 1104 North Chucky Pike. Brain Jennings spoke on behalf of the application.

Upon motion of Councilwoman Purkey, seconded by Councilwoman Combs, Tobacco & More was issued a civil penalty of \$2,500.

Upon motion of Councilwoman Purkey, seconded by Councilwoman Combs, Discount Tobacco & Vape was issued a civil penalty of \$2,500.

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Beer Board Meeting
May 20, 2025

Upon motion of Councilwoman Purkey, seconded by Councilman Melton, Tobacco Outlet was issued a civil penalty of \$2,500.

Upon motion of Councilwoman Purkey, seconded by Councilwoman Combs, Lex Smoke and Vape was issued a civil penalty of \$2,500.

Due to an oversight of the City Recorder, action for the beer permit application for Jefferson City Vapor and Smoke was postponed to the Beer Board Meeting on June 2, 2025.

The meeting was adjourned at 5:20 p.m.

Mitch Cain, Mayor

Bettina Chandler, City Recorder

BUILDING/CODES ENFORCEMENT/PLANNING DEPARTMENT

MONTHLY REPORT FOR MAY 2025



Permits and Inspections

Number of Permits Issued:

Building: 14

Sign: 1

Demo: 0

Floodplain: 0

Inspections Performed: 50

Certificates of Occupancy Issued: 8

Plan Reviews Performed: 2

Active Permits: 110

Code Enforcement

Complaints Received: 4

Violations Found: 8

Notices of Violation Issued: 6 Citations Issued: 0

Cases Closed: 3

Total Open Cases: 14

(NPDES) Stormwater

Number of Active Construction General Permits: 22 (10 Active)

Stormwater Inspections Performed: 7

Violations Found: Multiple Minor Violations

Enforcement Actions Taken: Minor Violations Corrected on Site

Plan Reviews: 1

City Planning

May 19th Agenda

Regional Planning Commission:

Old Business

- a. Food City/ TDOT - Review/ Approve Proposed Entrance for New Food City Location - Located off Broadway Blvd. and Highway 92 – **Approved with Contingencies**

BUILDING/CODES ENFORCEMENT/PLANNING DEPARTMENT
MONTHLY REPORT FOR MAY 2025

Section 6, Item b.

New Business

- a. Trenton and Lauren White - Plat Review/Approval - 2 lot subdivide located off Stevens Rd. - **Approved**



JEFFERSON CITY FIRE DEPARTMENT

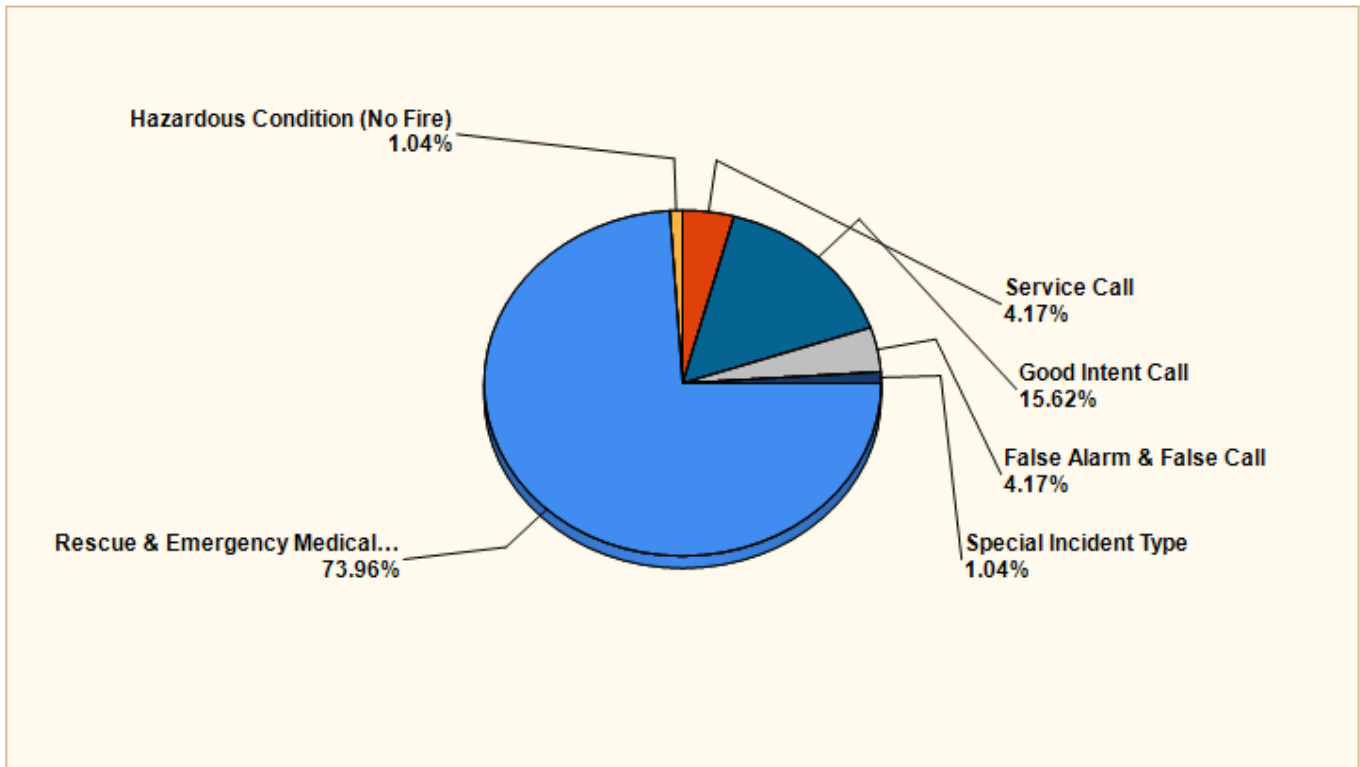
Section 6, Item c.

104 City Center Drive • Jefferson City, TN 37760
Telephone • 865-475-3616
Fax • 865-471-7099

Office of the Fire Chief Monthly Department Activity Summary

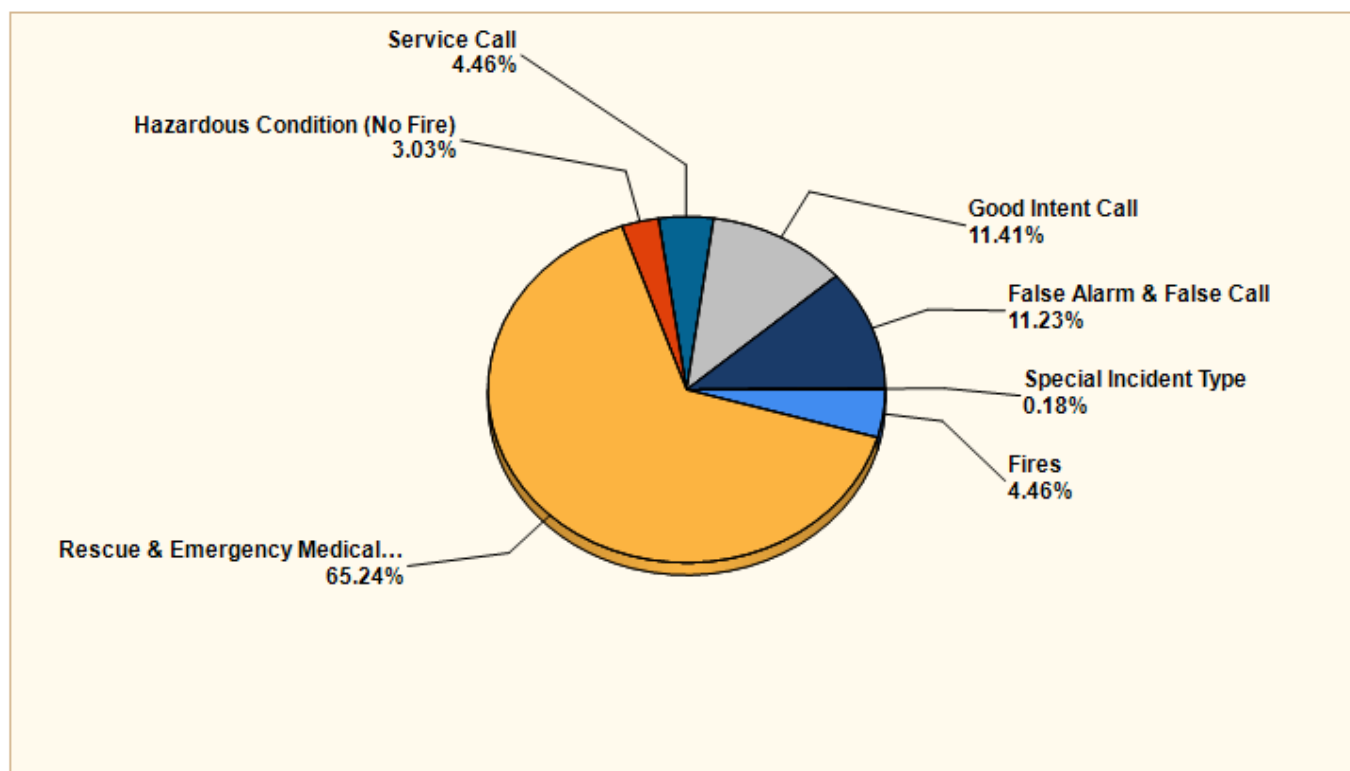
May 2025

Operations



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Rescue & Emergency Medical Service	71	73.96%
Hazardous Condition (No Fire)	1	1.04%
Service Call	4	4.17%
Good Intent Call	15	15.62%
False Alarm & False Call	4	4.17%
Special Incident Type	1	1.04%
TOTAL	96	100%

Calls (Year to Date)



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	25	4.46%
Rescue & Emergency Medical Service	366	65.24%
Hazardous Condition (No Fire)	17	3.03%
Service Call	25	4.46%
Good Intent Call	64	11.41%
False Alarm & False Call	63	11.23%
Special Incident Type	1	0.18%
TOTAL	561	100%

Overlapping Incidents

14 (15%)

Fire Prevention/Public Education

Company Inspections/Pre-Planning Visits	25
Station Tours/Visits	2
Public Education Deliveries/Classes	2
Smoke Alarms Installed	3
Child Car Seats Installed	1

Average Monthly Response Time:

6:38 minutes

90% Percentile Response

Fire: 7:36 minutes

EMS: 7:16 minutes

Other Items of Interest:

JCFD Reserve Firefighter Annela McCowen completed the 16-hour TFACA Live Burn Course at TFACA in May.

JCFD set up the Fire Prevention Trailer at the Appalachian Electric Customer Appreciation Event on

Chief Lee Turner Assisted the Jefferson City Police Department by serving in a Assessment Center for the promotion of a Police Lieutenant.

Chief Turner attended the Northeast Regional Fire Chief's Association meeting on May 21 in Newport.

JCFD facilitated and directed the Jefferson County Schools 2025 Functional exercise at the Patriot Academy on May 22. Over 100 role players, responders and school system staff participated in the exercise which involved an active shooter at the Academy.

JCFD Lieutenant Bradley Spoone and Firefighters Owen Izzo, Cory Solomon completed their initial Swiftwater Rescue Technician course on May 29, 2025. JCFD Firefighters Brian Newell, Ethan Jones, Josh Valentine, Eli Blazer, and Jayden Purkey renewed their annual qualifications through the course, which was completed with Newport Fire Department.

Chief Lee Turner, Lieutenant Le Rayburn, Master Firefighter Josh Lindsey and Firefighter II Robert Shular attended the Tennessee State EMS Instructor/Coordinator Update in White Pine on May 29.

Parks and Recreation Monthly Report
May 2025

Weekly Attendance

Sat. April 26 th - Fri. May 2 nd	874	
Sat. May 3 rd - Fri. May 9 th	903	
Sat. May 10 th - Fri. May 16 th	924	
Sat. May 17 th - Fri. May 23 rd		877
Sat. May 24 th – Fri. May 30 th	834	

Monthly staff meeting with maintenance and front desk staff.

I attended weekly department head team meetings.

The outdoor basketball court at Roy Harmon Park has been asphalted.

The outdoor pool has opened for the summer.

The new black fence has been installed around the outdoor pool.

The benches at Centennial Park have been repainted.

Parking spaces around Roy Harmon Park and the outdoor pool have been painted.

The new software program has gone live and is available for booking the parks online.

The security cameras have been installed at the outdoor pool.



Jefferson City Police Department

Monthly Council Report

2025 May



Training

Officer	Training	Hours
D/Cpl Paul Henderson	Police motorcycle instructor	80
D/Sgt Lichty, D/Cpl Henderson, PO Mayle	Active shooter instructor, FLETC, Glynco, Ga.	40
PO Jeremy Hayes	Active shooter drill- Patriot Academy	4

Cases

April 2025 ▼

Total Cases	34
Active Cases	91
Cleared Cases	33
Cold Cases	3
Unfounded Cases	3
Expunged Cases	0
Preliminary	0
Investigating	89
Review	0
Grand Jury	0
Indictment	0
Prosecuting	11
Conviction	0
Acquittal	0
Appeal	0
Followup	2
Closed	28

Most Active:

All Other Offenses	22
Drug Narcotic Offenses - Drug/Narcotic Violations	15
Larceny/Theft Offenses - Shoplifting	15
Drug Narcotic Offenses - Drug Equipment Violations	10
Driving Under the Influence	6
Destruction/Damage/Vandalism of Property	5
Warrant Service Other Agency	5
Assault Offenses - Simple Assault	4
Drunkenness	3
Burglary/Breaking and Entering	3
Larceny/Theft Offenses - Theft From Motor Vehicle	3
Trespass of Real Property	2
Fraud Offenses - Welfare Fraud	1
Identity Theft	1
Larceny/Theft Offenses - All Other Larceny	1
Disorderly Conduct	1
Fraud Offenses - False Pretenses/Swindle/Confidence Game/Flimflam/Scam	1
Motor Vehicle - Motor Vehicle Theft	1
Fraud Offenses - Impersonation	1
Fraud Offenses - Credit Card/Automatic Teller Machine Fraud	1
Embezzlement	1

Arrests

Total Arrests	71
Total Health Care Professional Arrests	0

Arrests - Age

Juveniles	3
Teens	2
Adults - 20s	15
Adults - 30s	18
Adults - 40s	17
Adults - 50s	8
Adults - 60s	3
Seniors - 65+	3

Community Relations/Outreach/Meetings

Officer	Event/Project/Meeting	Hours
Dossett, Thomas	Safe Harbor Child Advocacy Center Annual Fundraiser	4
Shift	AEC Fair	4

Municipal Court Report (April 2025)

Citations Heard	63	Docket Count	94	Fines & Costs Imposed	8752.00
Fines & Costs Collected	20311.88	Fines & Costs Referred	4147.00	Referred to State- Fail to Appear	49
Guilty	13	Not Guilty	3	Charges Dismissed	7
Referred to Driving School	14				

Patrol Division Activity (April 2025)

911 Calls for Service	Vehicle Crash	Arrests-Misdemeanor	Arrests-Felony	Reports	Citations
1007	40	61	7	85	289
Miles Patrolled	Property Checks	Drug Viol	Car Stops	Driving Under the Influence	Hands Free/Mobile Device Violations
18072	7815	13	342	8	101

Employee Recognition/Updates

- Vacancies: 1 (police officer)
- PO Justin Frison has been selected as K-9 Handler

Public Works and Utilities Report**Today's Date: 5/29/25****Major Projects Status**

- ❖ Wastewater Plant Improvement Project – New process is online.
- ❖ CDBG funded sewer line replace/rehab in Spring 2024. Awaiting closeout.
- ❖ Old AJ repaving in Design phase, plans submitted to TDOT.
- ❖ JLG pretreatment permit has been issued.
- ❖ Black Oak Fire Protection Project – Construction by City Crews is scheduled for Spring of 2025.
- ❖ Chucky Pike Safety Improvements currently on schedule.

Task – APRIL 2025**Water & Sewer**

Water Taps: 15

Sewer Taps: 15

Water Treated: 145.49 million gallons

Water leaks: 25

Wastewater Treated: 34.08million gallons.

Wastewater effluent violation: 0

Overflow: 0

Streets & Sanitation

Brush Hauled – 35 loads.

Junk Hauled – 29 loads.

Recycle Hauled – 47.30 tons.



OFFICE OF THE CITY MANAGER

City Manager Report

June 02, 2025

Activities:

- Met with recreation consultant to discuss updates to Roy Harmon Park and land surveys
- Meet and greet with regional director of Waste Connections regarding fee increases
- Attended JCPD's Peace Officer Memorial's Day
- Attended LAMTPO Joint TAC/Executive Board Called Meeting regarding 2050 LRTP
- Conducted bid opening for RFB 25-02 – Janitorial Services
- Conducted bid opening for RFB 25-03 – Mowing & Maintenance of City Properties
- Hosted Fixed Transportation Meeting with County Mayor, ETHRA, and SUD Services as part of the UT SMART Initiative
- Attended UT Institute of Public Service's Customer Focus Group Session

Announcements/Events:

- 14 June - Parks & Recreation Summer Movie Program
- 19 June - City offices will be closed on June 19th in observation of Juneteenth
- 04 July – Planning for Independence Day Parade with Mossy Creek Foundation
- 10-12 July – Bassmaster College Series National Championship at Cherokee Lake
- Jefferson City Pool is now open with more space, picnic tables, and concessions
- Float the Mossy Event a success – report of 60+ paddlers attended event hosted by MCOC

Attachments:

- Jefferson City Public Library June Calendar/Newsletter
- Jefferson City Senior Center June Calendar of Activities



SPECIAL EVENTS
JUNE 3 1st Summer Reading!
JUNE 3,10,17,24 Food trucks
JUNE 18 Author Event
JUNE 19 Closed - Juneteenth

JUNE 2025

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1	2 3:30 PM IMPROV SQUAD	3 2:00 PM SUMMER READING 4:30 PM BOOK CLUB - ADULTS 4:30 PM ENGLISH CLASS	4 10:30 AM STORYTIME GO! 4 PM WATER- COLOR CLUB	5 10:30 AM LITTLE LISTENERS	6 3:30 PM SCRIBBLE SOCIETY	7
8	9 3:30 PM IMPROV SQUAD	10 2:00 PM SUMMER READING 4 PM 13+ CRAFT WORKSHOP 4:30 PM ENGLISH CLASS	11 10:30 AM STORYTIME GO! 4 PM WATER- COLOR CLUB	12 10:30 AM LITTLE LISTENERS	13 3:30 PM SCRIBBLE SOCIETY	14
15	16 3:30 PM IMPROV SQUAD	17 2:00 PM SUMMER READING 4 PM ADULT CRAFT WORKSHOP 4:30 PM ENGLISH CLASS	18 10:30 AM STORYTIME GO! 4 PM WATER- COLOR CLUB	19 JCPL CLOSED JUNETEENTH	20 3:30 PM SCRIBBLE SOCIETY	21
22	23 3:30 PM IMPROV SQUAD	24 2:00 PM SUMMER READING 4:30 PM ENGLISH CLASS	25 10:30 AM STORYTIME GO! 4 PM WATER- COLOR CLUB	26 10:30 AM LITTLE LISTENERS	27 3:30 PM SCRIBBLE SOCIETY	28
29	30 3:30 PM IMPROV SQUAD					

Additional Events

Wednesday, June 18
3:30-5:00pm

Meet Ronda
Williams Blevins,
the author of *Perfect
Chaos: Finding
Perfect Chaos in
Your Classroom.*



Food Truck Tuesdays:

10:00am-2:00pm

Join us each Tuesday for lunch!
Check our Facebook and
Instagram pages to see who will
be here each week.



Summer Reading Program:

Every Tuesday in June at 2:00 pm

June 3: Magic show with Mr. John Welton
June 10: Performance by Jefferson County
Ukulele Club. Music, games, and
refreshments!

June 17: Painting with acrylics with Karen
Bible

June 24: Nutcracker performance by
Tristown School of Dance



June at JCPL

What's happening
at the library

SUMMER READING 2025
every Tuesday at 2:00pm



Section 6, Item g.

Closings/ Holidays

Jefferson City Public Library will be closed
Thursday, June 19, 2025 in observance of Juneteenth

Preschool Academy: Tuesdays Join us for special events for preschoolers. For ages 3-5.

Postponed until August

Storytime, Go: Wednesdays at 10:30am

Join us for stories, songs, and crafts designed to promote children's early literacy skills. Geared towards children ages 3-5.

Little Listeners: Thursdays at 10:30am

A Storytime for babies and toddlers to enjoy songs, books, and rhymes with their caregiver. Geared towards children under 3 years old.

Lego Builders: No Lego Builders this month (Library closed for Juneteenth)

The third Thursday of every month bring your imagination and we'll bring the Legos!

Teens and Up

JCPL Improv Squad: Mondays at 3:30pm

Join us for our new program! Use your creativity and quick thinking to create scenes, characters and dialogue on the spot, with no script.

Open for teens and adults, ages 13 and up.

The Scribble Society Writing Group: Fridays at 3:30 pm

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

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



Mixed Media Arts & Crafts: Tuesday, June 17 at 4:00pm

Join us the third Tuesday of every month. All supplies will be provided.

Class size is limited - registration is required! Sign up sheet is at the circulation desk.

Book Social: Tuesday, June 03 at 4:30pm

The first Tuesday of every month come to talk about your latest reads. Make friends, have snacks, and enjoy the company of other readers!

Watercolor Club: Wednesdays at 4:00pm

No talent required. Bring your own supplies and get creative!

Yoga: Fridays at 9:00am

Bring your own mat. Beginner friendly!

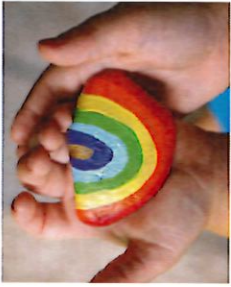
Teens and Up

Rock Painting:

Tuesday, June 10 at 4:00pm

For adults and teens 13 and up.

Join us the second Tuesday of every month. Bring a friend and paint some rocks!



Beginner English Classes: Tuesdays at 4:30

Join us for FREE English as a Second Language classes! These classes are suitable for teenagers and adults.

108 City Center Drive Jefferson City, TN 37760

SUMMER READING 2025

PROGRAM SCHEDULE

May 27: Kickoff Extravaganza!	Face Painting, Dunk Tank, Rock Wall, Obstacle Course
June 3: Mr. John Welton	Magic Show
June 10: Jeff County Ukulele Club	Music, Refreshments, Games!
June 17: Karen Bible	Painting with Acrylics!
June 24: Morristown School of Dance	Nutcracker Performance
July 1: Civil Air Patrol (US Air Force)	Fizzy Rockets!
July 8: Trevor and Lilli Roberts	Live Music and Coffee
July 15: Indian Creek Productions	Native American Dancing
July 22: Fuzion School of Arts	Performance Art
July 29: Bright Star Theatre	Wizard of Oz
August 2: Finale JCPD	Touch a Truck; Hot Dog Party!
**The finale of August 2	Begins at 10a.m.

All Other Programs Begin at 2p.m.



JEFFERSON CITY SENIOR CENTER

JUNE 2025

Section 6, Item g.

ALL ARE WELCOME,
ALL ARE LOVED.

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
2 10 - 11 BINGO 11 - 12 CHAIR YOGA 1:00 BIRTHDAY BASH	3 9 - 12 CARDS 1:00 HEALTH TALK	4 9:30 BREAKFAST 10-12 LINE DANCING	5 9 - 12 CARDS 12 - 1 LUNCH	6 9:00 PINOCHLE 10: 00 DOMINOES
9 10 - 11 BINGO 12:00 AROUND THE WORLD JAPAN	10 9:00 ROOK 11:00 CANASTA	11 9:30 BREAKFAST 10-12 LINE DANCING	12 9 - 12 CARDS 12 - 1 LUNCH 2 - 3 VINE AND BRANCHES	13 9:00 PINOCHLE 10:00 DOMINOES 12:00 VET TO VET
16 10 - 11 BINGO 11 - 12 CHAIR YOGA	17 9 - 12 CARDS 1 - 2 PENNY AUCTION	18 9:30 BREAKFAST 10-12 LINE DANCING	19 CLOSED FOR June Tenth	20 VAN TRIP RAMSEY HOUSE & CRUZ FARM
23 10 - 11 BINGO 1:00 GUIDED CRAFTS	24 9 - 12 CARDS 1 - 2 PENNY AUCTION	25 9:30 BREAKFAST 10-12 LINE DANCING	26 9 - 12 CARDS 12 - 1 LUNCH 2 - 3 VINE AND BRANCHES	27 9:00 PINOCHLE 10: 00 DOMINOES
30 10 - 11 BINGO 11 - 12 CHAIR YOGA				

865-475-4989

JEFFCITYSENIORS@GMAIL.COM

807 W. JEFFERSON ST.

JEFFERSON CITY, TN 37760

ALWAYS AVAILABLE

- WOOD WORKING
- WORKOUT ROOM
- SITTING/READING AREA
- PUZZLE TABLE

GUESTS

- 06/17 NATASHA COLLINS

AIA® Document G701® – 2017

Change Order

PROJECT: <i>(Name and address)</i> Jefferson City Fire Station No. 2 1075 Odyssey Road Jefferson City, TN 37760	CONTRACT INFORMATION: Contract For: Jefferson City Fire Station No. 2 Date: 05-12-2025	CHANGE ORDER INFORMATION: Change Order Number: 001 Date: 05-12-2025
OWNER: <i>(Name and address)</i> City of Jefferson City, TN 112 City Center Drive Jefferson City, TN 37760	ARCHITECT: <i>(Name and address)</i> Allen & Hoshall 5746 Marlin Road Suite 102 Chattanooga, TN 37411	CONTRACTOR: <i>(Name and address)</i> McSpadden Inc P. O. Box 948 Dandridge, TN 37725

THE CONTRACT IS CHANGED AS FOLLOWS:

(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

Open cut trenches at drives and pour concrete. Deduct \$33,000.00
 Utilize non ASME expansion tank. Deduct 1,500.00
 Switch from copper to aluminum feeders. Deduct 6,000.00
 Replace inground lighting at front sign with yoke mounted flood light. Deduct 1,500.00
 Change driveway concrete psi from 5,000 to 4,000. Deduct 5,000.00
 Provide intended Type K fixture. Add 3,385.00

Change Order # 1--Deduct of (\$43,615.00)

The original Contract Sum was	\$ 5,202,800.00
The net change by previously authorized Change Orders	\$ 0.00
The Contract Sum prior to this Change Order was	\$ 5,202,800.00
The Contract Sum will be decreased by this Change Order in the amount of	\$ (43,615.00)
The new Contract Sum including this Change Order will be	\$ 5,159,185.00

The Contract Time will be unchanged by Zero (0) days.
 The new date of Substantial Completion will be 05-07-2026

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.


 ARCHITECT (Signature)

BY: Rob Thew
(Printed name, title, and license number if required)

5-12-25
 Date


 CONTRACTOR (Signature)

BY: Charles S. McSpadden, VP
(Printed name and title)

5-12-25
 Date

OWNER (Signature)

BY: Mayor Mitch Cain
(Printed name and title)

Date





CITY MANAGER'S OFFICE AGENDA ITEM REPORT

TO: City Council
FROM: Lee Turner, Chief
DATE: May 12, 2025
SUBJECT: Amendment to Contract for Fire Station No. 2

BACKGROUND:

- The City opened bids for a new Fire Station in January of 2025. A contract was awarded to McSpadden, Inc. at the regular Council Meeting in February of 2025 with a request to lower the contract price if necessary.
- The architects of Allen & Hoshall have worked with McSpadden, Inc. to amend the contact price.

FISCAL IMPACT:

- The original contract price was \$5,202,800.00. After review by the architects and contractor, the proposed revised contract price is \$5,159,185.00, a difference of \$43,615.00.

REQUEST/RECOMMENDATION:

We request that the Council approve the amended contract price and authorize the Mayor to sign the proposed change order.

ATTACHMENTS:

AIA Document G701-2017 Change Order

JEFFERSON CITY, TENNESSEE

Ordinance 2025-03

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 2025-26 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: 6th day of May 2025
Second Reading: 2nd day of June 2025

Mitch Cain, Mayor

Attest: _____
Bettina Chandler, City Recorder

ORDINANCE NO. 2025-04

AN ORDINANCE OF THE CITY OF JEFFERSON CITY, TENNESSEE ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026

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

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

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

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

ORDINANCE 2025-04
PAGE 2

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, 2025, and ending June 30, 2026, be and the same hereby determined and estimated by each fund as follows:

GENERAL FUND	Actual FY 2023-24	Estimated FY 2024-25	Budget FY 2025-26
Revenues			
Local Taxes	\$ 8,561,848	\$ 9,586,500	\$ 9,690,500
Licenses And Permits	216,421	253,600	208,500
Intergovernmental	1,303,166	1,260,790	1,312,220
Grant	2,155,065	103,450	-
Charges For Services	682,667	639,330	651,430
Fines And Forfeitures	225,561	188,000	188,000
Other Revenue	1,790,159	1,356,830	1,462,000
Other Financing Sources			
Debt Proceeds	-	-	-
Total Revenues and Other Financing Sources	\$ 14,934,887	\$ 13,388,500	\$ 13,512,650
Appropriations			
Expenditures			
Administration	\$ 850,220	\$ 987,690	\$ 984,800
Police	5,087,344	3,792,340	3,499,330
Fire	2,169,049	2,350,790	2,464,240
Building Inspector	147,941	220,620	168,810
Public Works	1,793,752	1,773,040	1,487,410
Parks and Recreation	1,033,232	1,474,440	1,970,630
Culture	143,442	173,320	237,650
Other General Government	1,757,694	1,949,480	2,062,610
Debt Service	938,612	758,780	728,000
Other Financing Uses			
Transfers Out to Other Funds - Sanitation	349,240	242,310	239,850
Total Appropriations	\$ 14,270,526	\$ 13,722,810	\$ 13,843,330
Change in Fund Balance (Revenues - Appropriations)	664,361	(334,310)	(330,680)
Beginning Fund Balance July 1	15,158,595	15,822,956	15,488,646
Ending Fund Balance June 30	\$ 15,822,956	\$ 15,488,646	\$ 15,157,966
Ending Fund Balance as a % of Total Appropriations	110.9%	112.9%	109.5%

ORDINANCE 2025-04
PAGE 3

Sanitation Fund	Actual FY 2023-24	Estimated FY 2024-25	Budget FY 2025-26
Revenues			
Charges for Services	\$ 578,348	\$ 520,000	\$ 590,000
Other Revenue	-	-	-
Other Financing Sources			
Transfers In from Other Funds - General Fund	349,240	242,310	239,850
Total Revenues and Other Financing Sources	\$ 927,588	\$ 762,310	\$ 829,850
Appropriations			
Sanitation	\$ 897,688	\$ 762,310	\$ 829,850
Total Appropriations	\$ 897,688	\$ 762,310	\$ 829,850
Change in Fund Balance (Revenues - Appropriations)	29,900	-	-
Beginning Fund Balance July 1	87,453	117,353	117,353
Ending Fund Balance June 30	\$ 117,353	\$ 117,353	\$ 117,353
Ending Fund Balance as a % of Total Appropriations	13.1%	15.4%	14.1%

STATE STREET AID FUND	Actual FY 2023-24	Estimated FY 2024-25	Budget FY 2025-26
Revenues			
State Gas and Motor Fuel Taxes	\$ 292,978	\$ 303,080	\$ 301,820
Other Revenue	3,891	10,000	2,000
Total Revenues and Other Financing Sources	\$ 296,869	\$ 313,080	\$ 303,820
Appropriations			
Streets	\$ 278,434	\$ 316,230	\$ 326,500
Total Appropriations	\$ 278,434	\$ 316,230	\$ 326,500
Change in Fund Balance (Revenues - Appropriations)	18,435	(3,150)	(22,680)
Beginning Fund Balance July 1	323,375	341,810	338,660
Ending Fund Balance June 30	\$ 341,810	\$ 338,660	\$ 315,980
Ending Fund Balance as a % of Total Appropriations	122.8%	107.1%	96.8%

ORDINANCE 2025-04
PAGE 4

DRUG FUND		Actual	Estimated	Budget
		FY 2023-24	FY 2024-25	FY 2025-26
Revenues				
Drug Fines and Costs		\$ 47,001	\$ 25,000	\$ 35,000
Other Revenue		819	12,910	5,000
Total Revenues and Other Financing Sources		\$ 47,820	\$ 37,910	\$ 40,000
Appropriations				
Drug Enforcement		\$ 36,509	\$ 46,750	\$ 79,600
Total Appropriations		\$ 36,509	\$ 46,750	\$ 79,600
Change in Fund Balance (Revenues - Appropriations)		11,311	(8,840)	(39,600)
Beginning Fund Balance July 1		107,730	119,041	110,201
Ending Fund Balance June 30		\$ 119,041	\$ 110,201	\$ 70,601
Ending Fund Balance as a % of Appropriations		326.1%	235.7%	88.7%

ORDINANCE 2025-04
PAGE 5

WATER and SEWER FUND	Actual FY 2023-24	Estimated FY 2024-25	Budget FY 2025-26
Operating Revenues			
Water Sales	\$ 3,305,470	\$ 3,300,000	\$ 3,500,000
Sewer Fees	2,082,436	2,000,000	2,100,000
Tap Fees	88,800	150,000	100,000
Miscellaneous Other Fees	120,429	102,300	97,100
Total Operating Revenues	\$ 5,597,135	\$ 5,552,300	\$ 5,797,100
Operating Expenses			
Administrative	\$ 579,082	\$ 626,020	\$ 657,600
Water Department	1,952,211	2,027,325	2,066,250
Sewer Department	1,042,438	1,104,330	1,122,270
Other	451,285	571,325	673,320
Depreciation	1,264,264	870,000	870,000
Total Operating Expenses	\$ 5,289,280	\$ 5,199,000	\$ 5,389,440
Operating Income (Loss)	\$ 307,855	\$ 353,300	\$ 407,660
Nonoperating Revenues (Expenses)			
Revenue: Investment Income	\$ 148,323	\$ 50,000	\$ 50,000
Grants - Operating			
Other Income	58,535	20,200	20,000
Expense: Debt Service - Interest Expense	(279,950)	(280,240)	(266,230)
Other Expense			
Total Nonoperating Revenue (Expenses)	\$ (73,092)	\$ (210,040)	\$ (196,230)
Income (Loss) Before Capital Contributions and Transfers	\$ 234,763	\$ 143,260	\$ 211,430
Capital Contributions and Transfers			
Capital Contributions - Grants	732,600	1,650,340	-
Capital Contributions - Other			
Transfers In - from Other Funds			
Transfers Out - to Other Funds (PILOT)			
Total Capital Contributions and Transfers	\$ 732,600	\$ 1,650,340	\$ -
Change in Net Position	\$ 967,363	\$ 1,793,600	\$ 211,430
Beginning Net Position July 1	17,410,943	18,378,306	20,171,906
Ending Net Position June 30	\$ 18,378,306	\$ 20,171,906	\$ 20,383,336

ORDINANCE 2025-04
PAGE 6

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, 2025
General Fund	\$ \$15,488,646
Sanitation Fund	\$ 117,353
State Street Aid Fund	\$ 338,660
Drug Fund	\$ 110,201
Water & Sewer Fund	\$ 20,171,906

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 2026									
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		\$ 1,470,000	\$ 110,000	\$ 27,680	\$ 137,680	44
		General Obligation Bonds (2017) - City Center Complex	6,550,000		4,295,000	385,000	115,280	500,280	15
	Notes								
		Police - Capital Outlay Note Series 2022	227,970		118,000	58,000	3,260	61,260	18
		Streets Vehicles & Equipment - Capital Outlay Note Series 2022B	218,350		150,800	22,700	6,080	28,780	26
Total			\$ 8,896,320	\$ -	\$ 6,033,800	\$ 575,700	\$ 152,300	\$ 728,000	
Water and Sewer	Bonds	Rural Development Loan - W/S Revenue Tax Bond Series 2012A (Sewer)	3,065,000		\$ 2,643,780	\$ 64,070	\$ 55,840	\$ 119,910	64 & 68
		Cumberland Securities Bond Series 2020 - Water Refunding (Water)	6,450,000		5,380,000	230,000	109,400	339,400	57& 66
		Rural Development Loan - W/S Revenue Tax Bond Series 2019 (Sewer)	4,483,000		4,129,770	89,570	56,220	145,790	64 & 68
		Cumberland Securities Bond Series 2021 - Sewer Refunding (Sewer)	1,315,000		1,070,000	75,000	20,130	95,130	64 & 68
	Loan Agreements	Tennessee Local Development Authority 2004-060 (Water)	5,000,000		1,519,330	259,290	11,070	270,360	57 & 66
	Notes								
		Capital Outlay Note (W/S) - Series 2022B	433,650		336,600	31,800	13,570	45,370	57, 64, 66, 68
Total			\$ 20,746,650	\$ -	\$ 15,079,480	\$ 749,730	\$ 266,230	\$ 1,015,960	
Total Outstanding Debt			\$ 29,642,970	\$ -	\$ 21,113,280	\$ 1,325,430	\$ 418,530	\$ 1,743,960	

ORDINANCE 2025-04
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SECTION 4: During the coming fiscal year the governing body has pending and planned capital projects with proposed funding as follows:

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

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

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

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

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

ORDINANCE 2025-04
PAGE 8

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, 2025, the public welfare requiring it.

ORDINANCE 2025-04
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1st Reading 6th day of May, 2025.
2nd Reading 2nd day of June, 2025.

Mitch Cain, Mayor

Bettina Chandler, City Recorder

BUDGET 2nd READING CHANGES (JUNE 2, 2025)				
	General Fund	Sanitation Fund	Water/Sewer Fund	
1st Draft Fund Balance Increase/(Decrease)	(\$330,680)	\$0	\$211,430	
Property Tax Revenue (Updated from Assessor) Increase	\$450,000			
City Council \$300 Expense Increase	(\$18,000)			
Employee Salary Increase (Additional Step)	(\$233,200)	(\$5,910)	(\$57,510)	
Operating Transfer to Sanitation Fund Increase	(\$5,910)	\$5,910		
Janitorial Service Decrease OFFSET by New Employee Increase for Janitorial Services which is included in the salaries for Building Maint. \$45,000	\$0			
Fire Station 2 Principal Payment	(\$100,000)			
Fire Station 2 Interest Payment	(\$302,950)			
ADJUSTED FUND BALANCE INCREASE/(DECREASE)	(\$540,740)	\$0	\$153,920	

GENERAL FUND - REVENUES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
	LOCAL TAXES			
31110	REAL & PERSONAL PROPERTY TAX	\$2,279,609	\$3,510,000	\$3,960,000
31200	PROPERTY TAX DELINQUENT	\$124,668	\$80,000	\$100,000
31300	INTEREST, PENALTY, COURT COST	\$25,145	\$23,000	\$25,000
31610	LOCAL SALES TAX	\$5,093,262	\$5,100,000	\$5,200,000
31710	WHOLESALE BEER TAX	\$311,712	\$316,000	\$300,000
31720	WHOLESALE LIQUOR TAX	\$303,771	\$280,000	\$280,000
31800	LOCAL BUSINESS TAX	\$355,782	\$200,000	\$200,000
31912	CABLE TV FRANCHISE	\$62,011	\$72,000	\$70,000
31980	MIXED DRINK TAXES	\$5,888	\$5,500	\$5,500
	TOTAL LOCAL TAXES	\$8,561,848	\$9,586,500	\$10,140,500
	LICENSE AND PERMITS			
32210	BEER ANNUAL PRIVILEGE TAX	\$2,100	\$2,500	\$2,900
32220	BEER PERMIT APPLICATION FEES	\$2,750	\$0	\$0
32240	BEER LICENSE HOLDER FINES	\$0	\$0	\$0
32410	ANIMAL REGISTRATION	\$138	\$100	\$100
32610	BUILDING PERMITS	\$209,066	\$250,000	\$205,000
32710	SIGN PERMITS	\$2,367	\$1,000	\$500
	TOTAL LICENSES AND PERMITS	\$216,421	\$253,600	\$208,500
	INTERGOVERNMENTAL REVENUE			
33310	HOUSING AUTHORITY, LIEU OF TAX	\$42,463	\$35,000	\$55,000
33320	TVA PAYMENTS IN LIEU OF TAX	\$103,608	\$101,020	\$101,020
33410	LAW ENFORCEMENT EDUCATION	\$23,200	\$23,200	\$24,000
33420	FIRE DEPARTMENT EDUCATION	\$16,800	\$15,400	\$16,000
33510	STATE SALES TAX	\$1,033,186	\$1,018,700	\$1,050,000
33511	TELECOM INTERSTATE SALES TAX	\$5,505	\$6,000	\$6,000
33520	STATE INCOME TAX-HALL TAX	\$0	\$0	\$0
33530	STATE BEER TAX	\$3,700	\$3,870	\$3,900
33553	STATE GASOLINE INSPECTION FEE	\$15,414	\$15,400	\$14,000
33593	CORPORATE/BANK EXCISE TAX	\$43,660	\$30,000	\$30,000
33594	SPORTS BETTING PRIVILEGE TAX	\$15,630	\$12,200	\$12,300
	TOTAL INTERGOVERNMENTAL REVENUE	\$1,303,166	\$1,260,790	\$1,312,220
	GRANT REVENUE			
33190	OTHER FEDERAL GRANTS-HOMELAND SECURITY & A.F.F. & BULLETPROOF VESTS	\$24,652	\$0	\$0
33431	VCIF GRANTS-FORMULA AND COLLABORATIVE	\$1,971,204	\$0	\$0
33470	FIRE DIRECT APPROPRIATION GRANT (HMEP)	\$22,600	\$0	\$0
33490	TRAFFIC CONTROL GRANT	\$34,286	\$0	\$0
33560	STATE STP PROJECT REVENUE	\$323	\$0	\$0
33720	PEP & JHFB GRANTS	\$102,000	\$103,450	\$0
	TOTAL GRANT REVENUE	\$2,155,065	\$103,450	\$0

GENERAL FUND - REVENUES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
	CHARGES FOR SERVICES			
	GENERAL			
34121	CLERK'S FEES - BUSINESS TAX	\$3,087	\$2,500	\$2,500
34190	PLANNING COMMISSION FILING FEE	\$380	\$400	\$400
34191	HISTORIC ZONING FILING FEE	\$110	\$100	\$100
34210	SPECIAL POLICE SERVICE-CNU	\$356,863	\$329,550	\$340,000
34310	HWYS & STREETS CHARGES FOR SERV.	\$125,982	\$125,980	\$125,980
	TOTAL GENERAL SERVICES	\$486,422	\$458,530	\$468,980
	COMMUNITY CENTER			
34711	SEASON PASSES	\$38,965	\$38,000	\$38,000
34712	ENTRY FEES	\$54,156	\$50,000	\$50,000
34714	MEETING ROOM RENTAL	\$35,730	\$30,000	\$30,000
34716	SILVER SNEAKERS/ASH	\$0	\$1,200	\$2,000
34717	PROGRAM INCOME	\$15,352	\$12,000	\$12,000
34718	MISCELLANEOUS INCOME	\$0	\$0	\$0
	TOTAL COMMUNITY CENTER	\$144,203	\$131,200	\$132,000
	OUTDOOR SWIMMING POOL			
34721	SEASON PASSES	\$2,930	\$4,000	\$3,500
34722	ADMITTANCE FEES	\$30,900	\$30,000	\$30,000
34723	SWIMMING LESSONS	\$4,565	\$5,000	\$5,000
34724	RENTAL CHARGES	\$7,751	\$6,000	\$6,000
	TOTAL OUTDOOR SWIMMING POOL	\$46,146	\$45,000	\$44,500
	GENERAL RECREATION			
34740	BASKETBALL GATE CHARGES	\$1,104	\$1,100	\$1,000
34741	TEE BALL CHARGES	\$490	\$850	\$800
34743	BASKETBALL YOUTH ENTRY FEES	\$1,477	\$1,200	\$1,200
34746	VOLLEYBALL FEES	\$0	\$0	\$0
34748	SALE OF BASKETBALL SHIRTS	\$540	\$500	\$500
34749	SALE OF T-BALL SHIRTS	\$260	\$450	\$450
34750	FESTIVAL PERMITS	\$2,005	\$0	\$2,000
34790	OTHER OPERATIONAL CHARGES	\$20	\$500	\$0
	TOTAL GENERAL RECREATION	\$5,896	\$4,600	\$5,950

GENERAL FUND - REVENUES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
	FINES, FORFEITS, & PENALTIES			
35100	CITY LITIGATION TAX	\$15,937	\$13,000	\$13,000
35110	CITY COURT FINES AND COSTS	\$163,813	\$130,000	\$130,000
35140	DRUG FINES	\$13,275	\$17,000	\$17,000
35160	FINES FROM COUNTY COURT	\$29,036	\$25,000	\$25,000
35300	CITY FINES PENALTIES	\$3,500	\$3,000	\$3,000
	TOTAL FINES, FORFEITS, & PENALTIES	\$225,561	\$188,000	\$188,000
	OTHER REVENUE			
36100	INTEREST EARNINGS	\$682,115	\$300,000	\$550,000
36211	HOSPITAL LEASE PAYMENTS	\$850,000	\$850,000	\$850,000
36212	RENT FROM WATER/SEWER	\$60,000	\$60,000	\$60,000
36215	MOB LEASE PAYMENT	\$2,000	\$2,000	\$2,000
36330	SALE OF EQUIPMENT	\$0	\$11,100	\$0
36350	INSURANCE RECOVERIES	\$3,105	\$22,350	\$0
36700	CONTRIBUTION AND DONATIONS	\$80,537	\$0	\$0
36721	CONTRIBUTION FROM COUNTY-FIRE DEPARTMENT	\$96,882	\$96,880	\$0
36900	OTHER FINANCING SOURCES	\$15,520	\$14,500	\$0
36930	LOAN PROCEEDS-POLICE VEHICLES AND STREET VEHICLES/EQUIPMENT	\$0	\$0	\$0
	TOTAL OTHER REVENUE	\$1,790,159	\$1,356,830	\$1,462,000
	TOTAL GENERAL FUND REVENUES	\$14,934,887	\$13,388,500	\$13,962,650
27100	UNASSIGNED FUND BALANCE-DECREASE		\$334,310	\$540,740
	TOTAL REVENUES AND FUND BALANCE	\$14,934,887	\$13,722,810	\$14,503,390
	GRAND TOTAL-EXPENDITURES	\$14,270,526	\$13,722,810	\$14,503,390
	UNASSIGNED FUND BALANCE INCREASE ***	\$664,361		

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2023-24	FY 2024-25	FY 2025-26
	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
41111	CITY COUNCIL			
111	SALARIES	\$20,400	\$20,400	\$20,400
141	OASI	\$4,464	\$4,800	\$4,800
143	RETIREMENT - CURRENT	\$1,763	\$1,840	\$2,000
148	EMPLOYEE EDUCATION AND TRAINING (COUNCILMEMBER CONFERENCE)	\$0	\$0	\$500
211	POSTAGE, BOX RENT, ETC.	\$25	\$50	\$50
224	DUPLICATION	\$537	\$900	\$900
235	MEMBERSHIPS, REGISTRATION (COUNCILMEMBER CONFERENCE)	\$20	\$500	\$500
236	PUBLIC RELATIONS-CHRISTMAS DINNER	\$2,193	\$6,000	\$6,000
236	PUBLIC RELATIONS-OTHER	\$4,173	\$2,000	\$2,000
237	ADVERTISING	\$15	\$1,000	\$1,000
239	DUES- TML	\$3,247	\$3,300	\$3,300
239	DUES-ETDD	\$1,347	\$1,350	\$1,350
239	DUES-CHAMBER	\$6,500	\$7,500	\$7,500
245	TELEPHONE AND TELEGRAPH	\$1,431	\$1,400	\$1,400
252	LEGAL SERVICES	\$13,560	\$0	\$0
258	WEB SITE SERVICES	\$6,400	\$1,600	\$1,600
259	PROFESSIONAL SERVICES-CODE UPDATE/APPRaisal	\$5,000	\$600	\$2,500
259	OTHER PROFESSIONAL SERVICES (FIREWORKS/125th Anniversary Celebration)	\$0	\$0	\$30,000
283	OUT-OF-TOWN EXPENSE (COUNCILMEMBER CONFERENCE)	\$564	\$1,500	\$1,500
285	STAFF LOCAL TRAVEL	\$21,000	\$21,000	\$30,000
287	MEALS AND ENTERTAINMENT	\$21,000	\$21,000	\$30,000
310	OFFICE SUPPLIES AND MATERIALS	\$45	\$100	\$100
311	OFFICE STATIONARY AND FORMS	\$0	\$100	\$100
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER (5 IPADS)	\$0	\$2,150	\$0
323	FOOD	\$312	\$500	\$500
326	CLOTHING	\$302	\$1,000	\$1,000
790	CONTRIBUTION TO JEFFERSON ALLIANCE	\$50,000	\$50,000	\$50,000
790	CONTRIBUTION TO MOSSY CREEK FOUNDATION	\$3,000	\$5,000	\$5,000
790	MOSSY CREEK HERITAGE (OLD CITY HALL)	\$0	\$8,000	\$8,000
790	CONTRIBUTION TO CHRISTMAS IN JEFF. CO./CHAMBER EVENT	\$1,000	\$1,000	\$1,000
949	OTHER MACHINERY AND EQUIPMENT	\$0	\$15,000	\$0
	TOTAL CITY COUNCIL	\$168,298	\$179,590	\$213,000

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
	ACCOUNT NAME			
41210	CITY COURT			
252	LEGAL SERVICES	\$20,000	\$20,000	\$20,000
290	CONTRACTUAL SERVICES-SPANISH INTERPRETER	\$0	\$200	\$200
	TOTAL CITY COURT	\$20,000	\$20,200	\$20,200

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
41320	CITY MANAGER			
111	SALARIES - PERM. EMPLOYEES REG.	\$70,645	\$110,550	\$115,800
131	TERMINAL PAY AND SICK LEAVE	\$872	\$0	\$0
141	OASI	\$5,411	\$8,430	\$8,860
143	RETIREMENT	\$6,112	\$9,960	\$12,360
146	WORKMEN'S COMPENSATION	\$206	\$230	\$500
147	UNEMPLOYMENT INSURANCE	\$15	\$20	\$50
148	EMPLOYEE EDUCATION AND TRAINING (JAMES-\$5,000/LIEBE-\$500)	\$250	\$1,600	\$5,500
211	POSTAGE, BOX RENT, ETC.	\$26	\$100	\$100
224	DUPLICATION	\$455	\$750	\$500
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$52	\$100	\$100
235	MEMBERSHIPS, REGISTRATION (JAMES \$3,500/LIEBE-\$500)	\$1,429	\$3,500	\$4,000
236	PUBLIC RELATIONS (20' CHRISTMAS TREE, HATS, MUGS)	\$1,490	\$0	\$0
239	OTHER SUBSCR. DUES (AGENDA MGMT ANNUAL FEES)	\$1,066	\$18,000	\$6,500
245	TELEPHONE AND TELEGRAPH	\$1,973	\$2,500	\$2,500
259	OTHER PROFESSIONAL SERVICES	\$0	\$0	\$0
263	REPAIR, MAINTENANCE OFFICE EQUIP.	\$0	\$0	\$0
283	OUT-OF-TOWN EXPENSE (JAMES-\$8,000/LIEBE-\$2,000)	\$1,533	\$8,000	\$10,000
285	VEHICLE ALLOWANCE	\$8,400	\$8,400	\$8,400
287	MEALS AND ENTERTAINMENT (EMPLOYEE SUMMER, THANKSGIVING & CHRISTMAS)	\$32	\$3,000	\$0
310	OFFICE SUPPLIES AND MATERIALS	\$402	\$1,000	\$1,000
311	OFFICE STATIONERY AND FORMS	\$0	\$200	\$200
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER (IPAD)	\$1,336	\$0	\$0
312	SMALL ITEMS OF EQUIPMENT	\$0	\$1,000	\$1,000
323	FOOD (ADMIN PROFESSIONAL DEVELOPMENT DAY)	\$0	\$0	\$500
326	CITY LOGO SHIRTS	\$348	\$1,000	\$1,000
329	OTHER OPERATING SUPPLIES	\$0	\$0	\$1,000
948	CIVIC ENGAGEMENT SOFTWARE	\$10,658	\$0	\$0
	TOTAL CITY MANAGER	\$112,711	\$178,340	\$179,870

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
	ACCOUNT NAME			
41430	GENERAL ELECTIONS			
237	ADVERTISING	\$0	\$100	\$0
311	OFFICE STATIONERY AND FORMS	\$0	\$300	\$0
	TOTAL GENERAL ELECTIONS	\$0	\$400	\$0

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2023-24	FY 2024-25	FY 2025-26
	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
41510	CITY RECORDER			
111	SALARIES - PERM. EMPLOYEES REG.	\$236,153	\$245,480	\$258,150
129	OTHER WAGES	\$1,470	\$0	\$0
131	TERMINAL PAY AND SICK LEAVE	\$15,871	\$0	\$0
141	OASI	\$19,087	\$18,750	\$19,750
143	RETIREMENT	\$21,727	\$22,160	\$27,550
146	WORKMEN'S COMPENSATION	\$152	\$600	\$600
147	UNEMPLOYMENT INSURANCE	\$114	\$130	\$130
148	EMPLOYEE EDUCATION AND TRAINING (CPE'S-\$4,000/Front Office-\$500)	\$580	\$3,000	\$4,500
211	POSTAGE, BOX RENT, ETC.	\$64	\$3,000	\$4,000
224	DUPLICATION	\$1,791	\$2,000	\$2,000
227	MAP PRINTING	\$0	\$0	\$0
231	PUBLICATION OF NOTICES	\$1,607	\$3,500	\$2,500
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$52	\$100	\$100
235	MEMBERSHIPS, REGISTRATION (IICM, TAMCAR, SAMS CLUB)	\$952	\$700	\$1,000
245	TELEPHONE AND TELEGRAPH	\$1,737	\$1,700	\$1,850
251	MEDICAL, DENTAL, VITAL STATS	\$230	\$0	\$100
255	DATA PROCESSING (LOCAL GOVERNMENT CORPORATION)	\$23,119	\$34,400	\$28,000
255	DATA PROCESSING (CJIS BACKUP SYSTEMS)	\$0	\$0	\$500
259	OTHER PROFESSIONAL SERVICES	\$142	\$1,000	\$500
263	REPAIR, MAINTENANCE FURNITURE ETC.	\$0	\$500	\$500
283	OUT-OF-TOWN EXPENSE	\$56	\$1,000	\$1,000
285	STAFF LOCAL TRAVEL	\$267	\$300	\$300
293	RECORDING DOCUMENTS	\$0	\$100	\$100
310	OFFICE SUPPLIES	\$4,190	\$5,000	\$5,000
311	OFFICE STATIONERY AND FORMS	\$2,283	\$3,000	\$2,500
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER	\$0	\$200	\$0
	IPAD-\$430; 8 CURVED MONITORS-\$1170			
312	SMALL EQUIPMENT ITEMS	\$2,004	\$5,000	\$1,000
326	CITY LOGO SHIRTS	\$1,514	\$2,000	\$2,000
555	BANK SERVICE CHARGES-WIRES	\$40	\$250	\$250
556	BANK SERVICE CHARGES-DIRECT DEPOSIT	\$1,167	\$1,200	\$1,200
745	PROPERTY TAX RELIEF CITY MATCH	\$0	\$0	\$25,000
948	COMPUTER EQUIPMENT	\$5,097	\$8,000	\$4,000
949	OTHER EQUIPMENT	\$0	\$0	\$0
	TOTAL CITY RECORDER	\$341,466	\$363,070	\$394,080

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
41520	CITY ATTORNEY			
252	LEGAL SERVICES	\$20,000	\$20,000	\$20,000
	TOTAL CITY ATTORNEY	\$20,000	\$20,000	\$20,000

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2023-24	FY 2024-25	FY 2025-26
	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
41530	ACCOUNTING AND AUDITING			
253	ACCOUNTING AND AUDITING SERVICES	\$25,800	\$25,800	\$31,000
253	ACCOUNTING AND AUDITING SERVICES - JCIDB	\$7,500	\$7,500	\$7,500
253	OTHER ACCOUNTING SERVICES-CAPITAL OUTLAY	\$11,323	\$5,000	\$6,000
253	STATE AUDIT CONVERSION COSTS	\$2,000	\$2,000	\$2,500
253	OPEB EVALUATION	\$0	\$5,250	\$0
	TOTAL ACCOUNTING AND AUDITING	\$46,623	\$45,550	\$47,000
41550	TAX ADMINISTRATION			
259	OTHER PROFESSIONAL SERVICES	\$4,342	\$3,700	\$5,000
	TOTAL TAX ADMINISTRATION	\$4,342	\$3,700	\$5,000

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
41640	INFORMATION TECHNOLOGY/DATA PROCESSING			
111	SALARIES - PERM. EMPLOYEES REG.	\$48,462	\$67,270	\$68,960
131	TERMINAL PAY AND SICK LEAVE	\$215	\$0	\$0
141	OASI	\$3,504	\$5,150	\$5,280
143	RETIREMENT	\$4,113	\$6,080	\$7,360
146	WORKMEN'S COMPENSATION	\$0	\$180	\$180
147	UNEMPLOYMENT INSURANCE	\$29	\$20	\$20
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$700	\$1,000
211	POSTAGE, BOX RENT, ETC.	\$0	\$140	\$100
224	DUPLICATION	\$147	\$200	\$200
235	MEMBERSHIPS, REGISTRATION	\$117	\$200	\$200
245	TELEPHONE AND TELEGRAPH	\$197	\$1,050	\$500
251	MEDICAL, DENTAL, VITAL STATS	\$58	\$0	\$0
255	DATA PROCESSING SERVICES (VC3, MDM LICENSING, SUPER GROK AI, VPN LICENSES)	\$29,216	\$35,520	\$39,670
259	OTHER PROFESSIONAL SERVICES-EMAIL SERVICES	\$80	\$400	\$400
263	REPAIR, MAINTENANCE FURNITURE ETC.	\$240	\$250	\$0
283	OUT-OF-TOWN EXPENSE	\$0	\$350	\$350
285	STAFF LOCAL TRAVEL	\$0	\$350	\$350
310	OFFICE SUPPLIES	\$318	\$350	\$1,000
311	OFFICE STATIONERY AND FORMS	\$33	\$250	\$100
312	SMALL EQUIPMENT ITEMS (SHIPPING LABELS - \$75)	\$828	\$600	\$600
326	CITY LOGO SHIRTS	\$194	\$250	\$250
329	OTHER OPERATING SUPPLIES	\$88	\$100	\$100
341	CONSUMABLE TOOLS	\$0	\$0	\$250
948	COMPUTER EQUIPMENT	\$548	\$0	\$3,000
	TOTAL INFORMATION TECHNOLOGY/DATA PROCESSING	\$88,387	\$119,410	\$129,870

GENERAL FUND - EXPENDITURES FY 2025-26		FY 2023-24	FY 2024-25	FY 2022-23
	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
41650	PERSONNEL (INTERNAL CULTURE)			
111	REGULAR SALARIES	\$32,408	\$45,180	\$0
131	TERMINAL PAY AND SICK LEAVE	\$397	\$0	\$0
141	OASI	\$2,452	\$3,450	\$0
143	RETIREMENT	\$2,904	\$4,080	\$0
146	WORKERS COMPENATION	\$123	\$200	\$0
147	UNEMPLOYMENT	\$14	\$20	\$0
211	POSTAGE, BOX RENT, ETC.	\$127	\$200	\$0
224	DUPLICATION	\$253	\$350	\$0
235	MEMBERSHIPS, REGISTRATION (PRIMA \$425; SHRM \$800)	\$233	\$250	\$1,250
236	PUBLIC RELATIONS-EMPLOYEE (Transfer \$4,000 from 41320-287 and add \$2,000)	\$0	\$0	\$6,000
236	PUBLIC RELATIONS-EMPLOYEE (Hats and Mugs)	\$0	\$0	\$6,000
237	ADVERTISING	\$60	\$100	\$300
245	TELEPHONE AND TELEGRAPH	\$1,834	\$1,500	\$0
259	OTHER PROFESSIONAL SERVICES	\$500	\$0	\$0
259	OTHER PROFESSIONAL SERVICES (SALARY COMPENSATION STUDY)	\$5,928	\$0	\$0
263	REPAIR AND MAINTENANCE-OFFICE EQUIPMENT	\$0	\$200	\$0
283	OUT-OF-TOWN EXPENSE	\$157	\$200	\$0
285	STAFF LOCAL TRAVEL	\$537	\$500	\$0
310	OFFICE SUPPLIES AND MATERIALS	\$466	\$500	\$0
311	OFFICE STATIONERY AND FORMS	\$0	\$200	\$0
312	SMALL ITEMS OF EQUIPMENT	\$0	\$500	\$0
	TOTAL PERSONNEL ADMINISTRATION	\$48,393	\$57,430	\$13,550

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
41710	BUILDING INSPECTOR/CODES ENFORCEMENT			
111	SALARIES-PERM. EMPLOYEES REG.	\$51,538	\$105,910	\$119,500
111	CODES/BUILDING INSPECTOR	\$43,041	\$0	\$0
131	TERMINAL PAY AND SICK LEAVE	\$4,873	\$0	\$0
141	OASI	\$7,340	\$8,100	\$9,140
143	RETIREMENT	\$8,589	\$9,570	\$12,750
146	WORKMEN'S COMPENSATION	\$1,746	\$2,920	\$3,220
147	UNEMPLOYMENT INSURANCE	\$42	\$60	\$60
148	EMPLOYEE EDUCATION AND TRAINING	\$2,797	\$7,500	\$5,000
	Will: Code Testing \$2,400; Level I MS4 Recertification \$130; TNSA Stormwater Conference \$700			
	Jeff: Renew Certificates \$110; ICC Online Learning Subscription \$600			
211	POSTAGE, BOX RENT, ETC.	\$808	\$1,000	\$1,000
217	VEHICLE TOW-IN SERVICES	\$0	\$0	\$0
224	DUPLICATION	\$675	\$750	\$750
235	MEMBERSHIPS, REGISTRATION (ICC \$160; ETBOA \$25; TNSA \$300)	\$1,175	\$1,000	\$490
237	ADVERTISING	\$806	\$600	\$600
239	OTHER SUBSCRIPTIONS, DUES (BUILDING PERMIT SOFTWARE SUBSCRIPTION)	\$0	\$4,200	\$5,000
	(Civic Plus Year 2 - \$4,200 + 5% = \$4410)			
245	TELEPHONE AND TELEGRAPH	\$2,368	\$2,500	\$2,500
257	PLANNING SERVICES-ETDD	\$10,175	\$11,950	\$11,950
259	OTHER PROFESSIONAL SERVICES (MS4 ANALYTICAL MONITORING)	\$0	\$0	\$6,000
262	REPAIR, MAINT. OTHER MACHINERY	\$80	\$1,000	\$250
263	REPAIR, MAINT. FURNITURE	\$0	\$100	\$0
283	OUT-OF-TOWN EXPENSE (Hotel for TNSA Conference \$351)	\$0	\$1,000	\$400
287	MEALS AND ENTERTAINMENT (Planning Commission Appreciation Dinner)	\$558	\$500	\$600
310	OFFICE SUPPLIES AND MATERIALS	\$1,665	\$1,500	\$1,500
311	OFFICE STATIONERY AND FORMS	\$30	\$150	\$300
312	SMALL ITEMS OF EQUIPMENT	\$924	\$1,000	\$300
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER (IPADS)	\$0	\$860	\$0
326	CITY LOGO SHIRTS	\$318	\$800	\$500
329	OTHER OPERATING SUPPLIES	\$28	\$50	\$250
331	GAS, OIL, DIESEL, GREASE	\$1,282	\$1,300	\$1,000
332	MOTOR VEHICLE PARTS	\$133	\$1,000	\$500
334	TIRES	\$0	\$500	\$0
342	SIGN PARTS AND SUPPLIES	\$0	\$300	\$200
944	TRANSPORTATION EQUIPMENT	\$0	\$54,500	\$0
948	BUILDING PERMIT SOFTWARE	\$6,950	\$0	\$0
	TOTAL BUILDING INSPECTOR/CODES ENFORCEMENT	\$147,941	\$220,620	\$183,760

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2023-24	FY 2024-25	FY 2025-26
	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
41800	BUILDING MAINTENANCE PERSONNEL			
111	SALARIES- PERM. EMPLOYEES REG.	\$126,951	\$145,160	\$135,050
111	SALARIES-PERM. EMPLOYEES REG. (NEW EMPLOYEE)	\$0	\$0	\$29,650
112	SALARIES- PERM. EMPLOYEES OT	\$219	\$410	\$1,000
131	TERMINAL PAY AND SICK LEAVE	\$4,415	\$0	\$0
141	OASI	\$10,057	\$11,110	\$12,600
143	RETIREMENT	\$11,584	\$12,560	\$17,570
146	WORKMEN'S COMPENSATION	\$5,673	\$7,650	\$5,800
147	UNEMPLOYMENT INSURANCE	\$56	\$110	\$120
251	MEDICAL, DENTAL, VITAL STATS	\$0	\$100	\$100
261	REPAIR, MAINT. MOTOR VEHICLES	\$0	\$200	\$200
262	REPAIR & MAINTENANCE MACHINERY	\$0	\$100	\$0
310	OFFICE SUPPLIES AND MATERIALS	\$0	\$0	\$100
312	SMALL ITEMS OF EQUIPMENT	\$719	\$1,500	\$1,500
326	CLOTHING AND UNIFORMS	\$2,889	\$2,900	\$3,400
329	OTHER OPERATING SUPPLIES	\$777	\$500	\$500
331	GAS, OIL, DIESEL, GREASE	\$10,478	\$10,000	\$8,000
332	MOTOR VEHICLE PARTS	\$620	\$500	\$700
333	MACHINERY AND EQUIPMENT PARTS	\$117	\$100	\$200
334	TIRES, TUBES AND ETC.	\$1,772	\$1,000	\$1,000
341	CONSUMABLE TOOLS	\$274	\$500	\$1,000
425	SMALL HARDWARE, WIRE/NAIls ETC.	\$0	\$50	\$0
948	COMPUTER EQUIPMENT	\$0	\$0	\$0
	TOTAL BUILDING MAINT. PERSONNEL	\$176,601	\$194,450	\$218,490

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2023-24	FY 2024-25	FY 2025-26
	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
41810	CITY HALL BUILDINGS			
241	ELECTRIC	\$45,424	\$60,000	\$60,000
242	WATER	\$185	\$350	\$350
243	SEWER	\$242	\$500	\$500
259	OTHER PROFESSIONAL SERVICES (MOWING, CLEANING, MAT SERVICE)	\$18,796	\$25,000	\$16,440
260	REPAIR AND MAINT. SERVICE	\$552	\$1,000	\$1,000
262	REPAIR AND MAINT. OTHER MACHINERY	\$3,166	\$2,000	\$2,000
266	REPAIR AND MAINT. BUILDINGS	\$4,022	\$10,000	\$10,000
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER:	\$0	\$5,250	\$0
	9 BULLET CAMERAS WITH NIGHT VISION - \$2,340; 10 TURRET CAMERAS WITH NIGHT VISION-\$1,760;			
	2 ETHERNET CABLE BULK BOXES-\$170;3 TCL TVS & MOUNTS FOR YODECK PLAYERS-660.			
	3 YODECK PLAYERS-\$290			
321	AGRICULTURE AND HORTICULTURE SUPPLIES	\$33	\$500	\$500
323	FOOD	\$354	\$500	\$700
324	JANITORIAL SUPPLIES	\$1,149	\$2,000	\$15,560
551	TRUSTEE FEES	\$500	\$1,000	\$1,000
611	PRINCIPAL-GENERAL OBLIGATION BONDS (2017)	\$370,000	\$375,000	\$385,000
631	INTEREST-GENERAL OBLIGATION BONDS (2017)	\$130,175	\$122,780	\$115,280
948	COMPUTER EQUIPMENT	\$775	\$13,320	\$0
949	OTHER MACHINERY AND EQUIPMENT-FIRE ALARM	\$0	\$0	\$20,000
	TOTAL CITY HALL BUILDINGS	\$575,373	\$619,200	\$628,330

GENERAL FUND - EXPENDITURES FY 2025-26

Account	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
41860	PUBLIC WORKS BUILDINGS			
241	ELECTRIC	\$8,922	\$9,000	\$9,000
242	WATER	\$538	\$600	\$600
244	GAS	\$5,835	\$6,500	\$6,500
259	OTHER PROFESSIONAL SERVICES	\$3,380	\$7,500	\$1,880
262	REPAIR AND MAINT. MACHINERY & EQUIPMENT	\$34	\$0	\$0
266	REPAIR AND MAINT. BUILDINGS	\$7,306	\$7,000	\$7,000
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER: VIDEO NETWORK RECORDER-\$340;3 YODECK PLAYERS-\$290	\$0	\$3,490	\$0
	3 TCL TVS AND MOUNTS FOR YODECK PLAYERS-\$660			
312	SMALL ITEMS OF EQUIPMENT	\$465	\$300	\$300
324	JANITORIAL SUPPLIES	\$791	\$1,000	\$5,120
329	OTHER OPERATING SUPPLIES	\$77	\$800	\$800
333	MACHINERY & EQUIPMENT PARTS	\$0	\$0	\$0
335	PAINTING OR PLUMBING SUPPLIES	\$105	\$500	\$500
949	OTHER EQUIPMENT (GATE OPENER)	\$5,300	\$0	\$0
	TOTAL PUBLIC WORKS BUILDINGS	\$32,853	\$36,690	\$31,700

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
41900	INDUSTRIAL DEVELOPMENT BOARD			
329	OTHER OPERATING SUPPLIES	\$20	\$100	\$0
790	CONTRIBUTION TO IDB-ISSUANCE FEE	\$0	\$4,600	\$0
790	CONTRIBUTION TO IDB-DEBT SERVICE	\$170,262	\$161,930	\$0
	TOTAL INDUSTRIAL DEVELOPMENT BOARD	\$170,282	\$166,630	\$0
41912	BEAUTIFICATION PROJECT			
259	OTHER PROFESSIONAL SERVICES	\$0	\$0	\$0
321	AGRICULTURE AND HORTICULTURE SUPPLIES	\$397	\$5,000	\$5,000
	TOTAL BEAUTIFICATION PROJECT	\$397	\$5,000	\$5,000

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
42100	POLICE			
111	SALARIES - PERM. EMPLOYEES	\$1,590,181	\$1,774,000	\$1,876,280
111	SALARIES - PERM. EMPLOYEES (NEW POSITION)	\$48,000	\$0	\$0
112	SALARIES - PERM. EMPLOYEES OT	\$115,577	\$156,000	\$156,000
114	SALARIES - TEMP. EMPLOYEES REG. (3 PART TIME)	\$13,421	\$40,000	\$18,650
129	OTHER WAGES	\$1,800	\$0	\$0
131	TERMINAL PAY & SICK LEAVE	\$48,903	\$34,480	\$40,000
141	OASI (EMPLOYEE SHARE)	\$133,436	\$139,270	\$144,960
143	RETIREMENT - INCLUDES ADDITIONAL 3.5%	\$193,614	\$213,060	\$240,710
146	WORKMEN'S COMPENSATION	\$86,615	\$91,650	\$85,000
147	UNEMPLOYMENT INSURANCE	\$686	\$1,130	\$870
148	EMPLOYEE EDUCATION AND TRAINING	\$8,321	\$17,000	\$10,000
211	POSTAGE, BOX RENT, ETC.	\$874	\$1,100	\$1,100
213	AUTOMOBILE LICENSES AND TITLES	\$27	\$300	\$300
216	RADIO FEES	\$5,031	\$0	\$0
217	VEHICLE TOW-IN SERVICES	\$1,145	\$500	\$500
224	DUPLICATION	\$1,365	\$1,700	\$1,700
235	MEMBERSHIPS, REGISTRATION (LEACT, TLO, ADOBE, TACP, LEADS, C.J. PORTAL)	\$9,772	\$12,000	\$15,000
236	PUBLIC RELATIONS	\$335	\$2,100	\$1,000
237	ADVERTISING	\$77	\$200	\$100
239	OTHER PUBLICITY, SUBSCR. DUES	\$886	\$1,500	\$1,500
241	ELECTRIC	\$329	\$350	\$350
245	TELEPHONE AND TELEGRAPH	\$24,980	\$26,000	\$27,000
251	MEDICAL, DENTAL, VETERINARY	\$3,392	\$2,700	\$3,000
255	DATA PROCESSING SERVICES (4 FLOCK INCLUDED), NETMOTION, DMS, TIES, MDIS	\$19,028	\$15,000	\$20,000
255	DATA PROCESSING SERVICES-AXON EVIDENCE STORAGE - \$3,000 UPGRADE	\$14,014	\$20,000	\$24,000
255	DATA PROCESSING SERVICES (CJIS BACKUP SYSTEMS)	\$0	\$0	\$1,500
259	PROFESSIONAL SERVICES	\$227	\$1,000	\$500
261	REPAIR & MAINT. MOTOR VEHICLES	\$10,781	\$19,600	\$15,000
262	REPAIR & MAINT. OTHER MACHINERY	\$2,480	\$4,500	\$2,500
283	OUT-OF-TOWN EXPENSE	\$5,445	\$10,000	\$8,000
290	OTHER CONTRACTUAL SERVICES	\$0	\$200	\$0
310	OFFICE SUPPLIES AND MATERIALS	\$330	\$1,000	\$1,000
311	OFFICE STATIONERY AND FORMS	\$53	\$1,000	\$1,000
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER (2 IPADS)	\$0	\$860	\$0
312	SMALL ITEMS OF EQUIPMENT	\$20,807	\$10,000	\$12,000
323	FOOD	\$750	\$1,500	\$3,500
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$17	\$0	\$0
326	CLOTHING AND UNIFORMS (INCLUDES 5-8 BODY ARMOR)	\$36,609	\$27,000	\$27,000
327	FIRE ARM SUPPLIES (TASER CARTRIDGES, GAS MUNITIONS)	\$47,645	\$16,000	\$16,000
328	EDUCATIONAL SUPPLIES	\$430	\$1,000	\$500
329	OTHER OPERATING SUPPLIES	\$1,603	\$2,000	\$1,000
331	GAS, OIL, DIESEL, GREASE	\$97,311	\$115,000	\$80,000
332	MOTOR VEHICLE PARTS	\$18,051	\$11,000	\$15,000
333	MACHINERY AND EQUIPMENT PARTS	\$1,680	\$2,000	\$2,000
334	TIRES, TUBES, ETC.	\$8,121	\$14,000	\$15,000
431	LUMBER	\$284	\$1,200	\$500
621	PRINCIPAL-VEHCILE LEASE PYMT - 20-21	\$38,670	\$0	\$0
621	PRINCIPAL-VEHCILE LEASE PYMT - 21-22	\$29,560	\$30,230	\$0
621	PRINCIPAL-TM BOND FUND - 22-23	\$53,966	\$56,000	\$58,000
633	INTEREST-VEHCILE LEASE PYMT - 20-21	\$780	\$0	\$0
633	INTEREST-VEHCILE LEASE PYMT - 21-22	\$1,350	\$680	\$0
633	INTEREST-TM BOND FUND - 22-23	\$7,366	\$5,350	\$3,260
742	SPECIAL FUNDS - VCIF GRANT EQUIPMENT TO OTHER COUNTY POLICE DEPTS.	\$1,438,997	\$0	\$0
944	VEHICLE EQUIPMENT	\$43,860	\$392,000	\$140,000
948	COMPUTERS/SOFTWARE (DETECTIVE; CHIEF; (5) PATROL	\$9,338	\$5,500	\$9,500
949	OTHER EQUIPMENT (FLOCK LICENSE PLATE READERS - 2)	\$519,263	\$57,000	\$0
	TOTAL POLICE	\$4,717,583	\$3,335,660	\$3,080,780

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
42123	POLICE SERVICES-CARSON NEWMAN UNIVERSITY			
111	SALARIES - PERM. EMPLOYEES	\$221,092	\$205,810	\$234,190
112	SALARIES - PERM. EMPLOYEES OT	\$33,740	\$21,600	\$21,600
131	TERMINAL PAY SICK LEAVE	\$3,680	\$2,490	\$2,490
141	OASI (EMPLOYEE SHARE)	\$19,042	\$17,580	\$19,000
142	HEALTH/DENTAL/LIFE INSURANCE	\$47,133	\$55,480	\$61,000
143	RETIREMENT - INCLUDES ADDITIONAL 3.5%	\$24,868	\$26,150	\$27,190
146	WORKMEN'S COMPENSATION	\$8,223	\$11,500	\$11,500
147	UNEMPLOYMENT INSURANCE	\$80	\$200	\$120
148	EMPLOYEE EDUCATION & TRAINING	\$0	\$4,000	\$4,000
283	OUT OF TOWN EXPENSE	\$0	\$2,000	\$2,000
326	CLOTHING AND UNIFORMS	\$135	\$5,500	\$5,500
327	FIRE ARM SUPPLIES	\$0	\$500	\$500
329	OTHER OPERATING SUPPLIES	\$78	\$1,000	\$1,000
	TOTAL POLICE SERVICES-CARSON NEWMAN UNIVERSITY	\$358,071	\$353,810	\$390,090

GENERAL FUND - EXPENDITURES FY 2025-26				
	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
42124	RECORDS & IDENTIFICATION			
111	SALARIES - PERM. EMPLOYEES REG.	\$92,298	\$90,090	\$110,870
112	SALARIES - PERM. - OT	\$1,199	\$2,910	\$2,910
114	SALARIES - TEMP. EMPLOYEES REG.	\$12,321	\$17,470	\$23,150
131	SICK LEAVE	\$1,414	\$3,780	\$3,780
141	OASI (EMPLOYEE SHARE)	\$8,188	\$8,260	\$10,250
143	RETIREMENT - CURRENT	\$8,181	\$8,140	\$11,830
146	WORKMEN'S COMPENSATION	\$102	\$2,000	\$2,300
147	UNEMPLOYMENT INSURANCE	\$63	\$80	\$90
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$2,200	\$1,000
235	MEMBERSHIPS, REG. FEES, & TUITION	\$0	\$500	\$500
255	DATA PROCESSING SERVICES (RMS WITH COURT AND ECITE)	\$8,510	\$44,100	\$25,000
262	REPAIR & MAINT. OTHER EQUIPMENT	\$0	\$500	\$500
263	REPAIR & MAINT. FURNITURE & OFFICE	\$0	\$500	\$0
283	OUT-OF-TOWN EXPENSE	\$34	\$1,500	\$500
310	OFFICE SUPPLIES AND MATERIALS	\$3,417	\$2,600	\$2,800
311	OFFICE STATIONERY AND FORMS	\$795	\$1,000	\$1,000
312	SMALL ITEMS EQUIPMENT	\$1,355	\$1,000	\$500
326	CLOTHING & UNIFORMS	\$0	\$600	\$800
329	OTHER OPERATING SUPPLIES	\$6	\$0	\$0
947	OFFICE EQUIPMENT	\$0	\$4,900	\$0
948	COMPUTER EQUIPMENT	\$1,110	\$0	\$0
949	OTHER EQUIPMENT	\$4,389	\$3,000	\$0
	TOTAL RECORDS & IDENTIFICATION	\$143,382	\$195,130	\$197,780

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
42156	POLICE STATION & BUILDINGS			
241	ELECTRIC	\$39,984	\$48,000	\$50,000
242	WATER	\$412	\$700	\$700
243	SEWER	\$619	\$800	\$800
244	GAS	\$981	\$3,000	\$3,000
259	OTHER PROFESSIONAL SERVICES (MOWING, CLEANING, MAT SERVICE)	\$20,195	\$23,170	\$8,410
260	REPAIR & MAINT. SERVICE	\$474	\$2,500	\$2,500
262	REPAIR & MAINT. OTHER MACHINERY	\$0	\$3,000	\$3,000
266	REPAIRS TO BUILDING	\$27,341	\$17,000	\$17,000
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER:	\$0	\$0	\$1,000
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER:	\$0	\$5,150	\$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	\$17	\$0	\$0
324	JANITORIAL SUPPLIES	\$1,775	\$3,000	\$16,760
948	COMPUTER EQUIPMENT	\$0	\$3,000	\$0
949	OTHER MACHINERY & EQUIPMENT-FIRE ALARM	\$23,605	\$0	\$20,000
	TOTAL POLICE STATION & BUILDINGS	\$115,403	\$109,320	\$123,170

GENERAL FUND - EXPENDITURES FY 2025-26		FY 2023-24	FY 2024-25	FY 2025-26
Account	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
42200	FIRE PROTECTION & CONTROL			
111	SALARIES - PERM. EMPLOYEES (INCLUDED 3 NEW FIREFIGHTERS)	\$1,270,144	\$1,379,850	\$1,539,220
112	SALARIES - PERM. EMPLOYEES OT	\$89,780	\$68,000	\$80,000
114	SALARIES - TEMP. EMPLOYEES REG	\$79,941	\$111,930	\$87,360
131	TERMINAL PAY & SICK LEAVE	\$35,391	\$33,000	\$50,000
141	OASI (EMPLOYEE SHARE)	\$109,002	\$115,680	\$137,100
143	RETIREMENT (INCLUDES ADDITIONAL 3.5%)	\$156,084	\$151,300	\$197,140
146	WORKMEN'S COMPENSATION	\$43,632	\$34,880	\$39,000
147	UNEMPLOYMENT INSURANCE	\$565	\$900	\$930
148	EMPLOYEE EDUCATION AND TRAINING	\$19,450	\$40,000	\$40,000
162	RESERVE FIREMEN	\$33,949	\$100,000	\$50,000
211	POSTAGE, BOX RENT, ETC.	\$801	\$400	\$400
213	AUTOMOBILE LICENSES AND TITLES	\$21	\$0	\$50
216	RADIO FEES	\$4,269	\$4,300	\$4,300
223	PUBLICATIONS, REPORTS, ETC.	\$0	\$1,000	\$500
224	DUPLICATION	\$540	\$750	\$750
235	MEMBERSHIPS, REGISTRATION	\$1,851	\$5,000	\$4,000
236	PUBLIC RELATIONS	\$3,532	\$6,000	\$5,000
237	ADVERTISING	\$62	\$300	\$500
239	OTHER PUBLICITY, SUBSCR. DUES	\$0	\$300	\$0
245	TELEPHONE AND TELEGRAPH	\$8,189	\$9,000	\$9,000
251	MEDICAL, DENTAL, AND VITAL STATS	\$5,259	\$8,000	\$8,000
255	DATA PROCESSING SERVICES	\$4,045	\$15,000	\$5,000
255	DATA PROCESSING SERVICES (CJIS BACKUP SYSTEMS)	\$0	\$0	\$500
259	OTHER PROFESSIONAL SERVICES	\$111	\$0	\$5,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$21,348	\$45,000	\$25,000
262	REPAIR & MAINT. OTHER MACHINERY	\$9,047	\$15,000	\$10,000
283	OUT-OF-TOWN EXPENSE	\$8,009	\$10,000	\$5,000
310	OFFICE SUPPLIES AND MATERIALS	\$2,359	\$2,500	\$2,500
311	OFFICE STATIONERY AND FORMS	\$12	\$500	\$100
312	SMALL EQUIPMENT ITEMS-REQUESTED BY I.T. MANAGER (2 IPADS)	\$0	\$3,190	\$0
312	SMALL EQUIPMENT ITEMS	\$8,101	\$13,500	\$0
322	CHEMICAL AND MEDICAL SUPPLIES	\$4,184	\$4,000	\$4,000
323	FOOD	\$1,455	\$1,200	\$1,200
326	CLOTHING & UNIFORMS	\$30,643	\$25,000	\$30,000
326	STRUCTURAL FIREFIGHTING PERSON PROTECTIVE EQUIP. (PPE)	\$40,942	\$0	\$0
328	EDUCATIONAL SUPPLIES	\$3,602	\$3,000	\$3,500
329	OTHER OPERATING SUPPLIES	\$3,798	\$5,000	\$4,000
331	GAS, OIL, DIESEL, GREASE	\$28,193	\$30,000	\$30,000
332	MOTOR VEHICLE PARTS	\$7,253	\$10,000	\$8,000
333	MACHINERY & EQUIPMENT PARTS	\$334	\$5,000	\$2,000
334	TIRES, TUBES, ETC.	\$3,426	\$10,000	\$10,000
335	PAINTING AND PLUMBING SUPPLIES	\$157	\$1,500	\$500
339	OTHER SUPPLIES-HAZARDOUS	\$4,776	\$6,000	\$5,000
392	HYDRANTS	\$148	\$5,000	\$500
519	OTHER INSURANCE - VOLUNTEERS	\$1,607	\$2,000	\$2,000
611	PRINCIPAL-GENERAL OBLIGATION BONDS (2025)	\$132,228	\$0	\$100,000
631	INTEREST-GENERAL OBLIGATION BONDS (2025)	\$3,636	\$0	\$302,950
944	TRANSPORTATION EQUIPMENT	\$56,717	\$0	\$0
947	OFFICE EQUIPMENT (COPIER)	\$0	\$0	\$5,000
948	COMPUTER EQUIPMENT	\$800	\$1,500	\$0
949	OTHER MACHINERY & EQUIPMENT (SCBAS (4); CHAINSAWS (2); ROTARY SAWS (2))	\$65,520	\$66,310	\$45,000
	TOTAL FIRE PROTECTION	\$2,304,913	\$2,350,790	\$2,860,000

GENERAL FUND - EXPENDITURES FY 2025-26		FY 2023-24	FY 2024-25	FY 2025-26
Account	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
42254	FIRE STATION & BUILDINGS			
241	ELECTRIC	\$42,283	\$48,000	\$48,000
242	WATER	\$1,368	\$1,500	\$1,500
243	SEWER	\$1,092	\$1,500	\$1,500
244	GAS	\$5,719	\$5,000	\$6,000
254	ARCHITECTURAL DESIGN-SUBSTATION	\$91,000	\$0	\$0
259	OTHER PROFESSIONAL SERVICES (MOWING & MAT SERVICE)	\$3,011	\$2,410	\$2,410
260	REPAIR AND MAINT. SERVICES	\$1,096	\$5,000	\$5,000
262	REPAIR AND MAINT. OTHER MACHINERY	\$1,279	\$1,000	\$1,500
266	REPAIR AND MAINT. BUILDINGS	\$17,142	\$13,000	\$13,000
312	SMALL ITEMS OF EQUIPMEN-REQUESTED BY I.T. MANAGER:	\$0	\$3,190	\$0
	NETWORK VIDEO CAMERA-\$340;3 YODECK PLAYERS-\$290			
	3 TCL TVS AND MOUNTS FOR YODECK PLAYERS-\$660			
321	AGRICULTURE AND HORTICULTURE SUPPLIES	\$17	\$0	\$0
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$2,903	\$3,500	\$3,500
329	OTHER OPERATING SUPPLIES	\$0	\$0	\$500
335	STATION PAINT	\$0	\$5,000	\$0
611	PRINCIPAL-GENERAL OBLIGATION BONDS (2025)	\$0	\$0	\$0
631	INTEREST-GENERAL OBLIGATION BONDS (2025)	\$0	\$0	\$0
948	COMPUTER EQUIPMENT	\$0	\$6,410	\$0
949	OTHER MACHINERY & EQUIPMENT-FIRE ALARM	\$0	\$2,400	\$20,000
	TOTAL FIRE STATION & BUILDINGS	\$166,910	\$97,910	\$102,910

GENERAL FUND - EXPENDITURES FY 2025-26		FY 2023-24	FY 2024-25	FY 2025-26
Account	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
43000	PUBLIC WORKS			
111	SALARIES - PERM. EMPLOYEES REG.	\$71,330	\$74,780	\$78,580
131	TERMINAL PAY AND SICK LEAVE	\$836	\$0	\$0
141	OASI (EMPLOYEE SHARE)	\$5,262	\$5,720	\$6,010
143	RETIREMENT - CURRENT	\$6,226	\$6,760	\$8,380
146	WORKMEN'S COMPENSATION	\$159	\$290	\$170
147	UNEMPLOYMENT INSURANCE	\$21	\$30	\$30
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$1,000	\$500
211	POSTAGE, BOX RENT, ETC.	\$73	\$200	\$200
224	DUPLICATION	\$402	\$600	\$500
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$0	\$40	\$100
235	MEMBERSHIPS, REGISTRATION	\$85	\$1,000	\$300
237	ADVERTISING	\$0	\$100	\$100
239	OTHER PUBLICITY, SUBSCR. DUES	\$0	\$6,800	\$6,800
245	TELEPHONE AND TELEGRAPH	\$1,076	\$1,500	\$1,500
251	MEDICAL, DENTAL, AND VITAL STATS	\$0	\$0	\$100
255	DATA PROCESSING SERVICES	\$0	\$340	\$400
259	OTHER PROFESSIONAL SERVICES	\$0	\$5,000	\$0
263	REPAIR, MAINT. OFFICE FURNITURE	\$0	\$200	\$200
283	OUT OF TOWN EXPENSE	\$0	\$500	\$500
285	STAFF LOCAL TRAVEL	\$0	\$2,000	\$0
310	OFFICE SUPPLIES AND MATERIALS	\$1,712	\$2,000	\$2,000
311	OFFICE STATIONERY AND FORMS	\$600	\$500	\$500
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER (2 IPADS)	\$0	\$0	\$0
312	SMALL ITEMS OF EQUIPMENT	\$0	\$300	\$150
324	JANITORIAL SUPPLIES	\$0	\$0	\$0
326	CLOTHING AND UNIFORMS	\$0	\$0	\$200
329	OTHER OPERATING SUPPLIES	\$42	\$0	\$100
947	OFFICE EQUIPMENT (COPIER)	\$0	\$0	\$2,500
948	COMPUTER EQUIPMENT (COMPUTER FOR PW ADMIN ASST.)	\$0	\$540	\$500
	TOTAL PUBLIC WORKS	\$87,824	\$110,200	\$110,320

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
43117	STP-OLD AJ HWY PAVING			
254	ARCHITECTURAL, ENGINEERING, AND LANDSCAPING	\$36,810	\$0	\$0
	TOTAL STP-OLD AJ HWY PAVING	\$36,810	\$0	\$0

GENERAL FUND - EXPENDITURES FY 2025-26		FY 2023-24	FY 2024-25	FY 2025-26
Account	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
43120	HWYS, STREETS, & ROADWAYS			
111	SALARIES - PERM. EMPLOYEES REG.	\$323,526	\$413,610	\$467,400
111	SALARIES - PERM. EMPLOYEES REG - NEW EMPLOYEE	\$29,020	\$0	\$0
112	SALARIES - PERM. EMPLOYEES OT	\$49,548	\$47,200	\$48,000
131	TERMINAL PAY AND SICK LEAVE	\$10,329	\$0	\$0
141	OASI (EMPLOYEE SHARE)	\$30,087	\$31,810	\$38,560
143	RETIREMENT - CURRENT	\$35,417	\$37,390	\$49,880
146	WORKMEN'S COMPENSATION	\$30,134	\$30,310	\$33,680
147	UNEMPLOYMENT INSURANCE	\$292	\$300	\$300
148	EMPLOYEE EDUCATION AND TRAINING	\$249	\$1,000	\$500
213	AUTOMOBILE LICENSE AND TITLES	\$83	\$100	\$100
237	ADVERTISING	\$61	\$100	\$100
241	ELECTRIC	\$1,136	\$1,200	\$1,200
245	TELEPHONE AND TELEGRAPH	\$2,746	\$2,000	\$3,000
251	MEDICAL, DENTAL, AND VITAL STATS	\$2,230	\$2,000	\$2,000
254	LAMPTCO-L.R.T.P.	\$9,810	\$3,900	\$0
259	OTHER PROFESSIONAL SERVICES	\$29,395	\$20,000	\$10,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$1,606	\$1,000	\$1,000
262	REPAIR & MAINT. OTHER MACHINERY	\$184	\$1,000	\$1,000
266	REPAIR & MAINT. BUILDINGS	\$0	\$0	\$750
268	REPAIRS TO SIDEWALKS & STREETS	\$0	\$5,000	\$5,000
283	OUT-OF-TOWN EXPENSE	\$0	\$1,000	\$500
310	OFFICE SUPPLIES AND MATERIALS	\$216	\$500	\$300
311	OFFICE STATIONERY AND FORMS	\$0	\$100	\$0
312	SMALL ITEMS OF EQUIPMENT	\$2,257	\$1,000	\$2,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$1,780	\$1,500	\$1,500
323	FOOD	\$48	\$200	\$100
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$927	\$1,000	\$1,000
326	CLOTHING AND UNIFORMS	\$14,830	\$15,000	\$16,000
329	OTHER OPERATING SUPPLIES	\$4,180	\$4,000	\$3,000
331	GAS, OIL, DIESEL, GREASE	\$42,244	\$40,000	\$40,000
332	MOTOR VEHICLE PARTS	\$11,507	\$7,000	\$8,000
333	MACHINERY & EQUIPMENT PARTS	\$32,495	\$20,000	\$20,000
334	TIRES, TUBES, ETC.	\$7,271	\$5,000	\$6,000
335	PAINTING AND PLUMBING SUPPLIES	\$980	\$500	\$500
341	CONSUMABLE TOOLS	\$1,214	\$2,000	\$1,500
342	SIGN PARTS & SUPPLIES	\$9,140	\$6,000	\$6,000
412	READY MIXED CONCRETE	\$20,702	\$10,000	\$12,000
416	CEMENT & CONCRETE SUPPLIES	\$16,536	\$10,000	\$5,000
421	STRUCTURAL STEEL & IRON	\$0	\$400	\$400
422	METAL PIPE & FITTINGS	\$1,067	\$380	\$400
423	GUARD RAILS & POST	\$0	\$5,000	\$5,000
426	METAL CULVERTS	\$6,076	\$4,500	\$4,500
431	LUMBER	\$1,371	\$1,500	\$1,000
451	CRUSHED STONE	\$65,685	\$20,000	\$25,000
452	GRAVEL AND SAND	\$0	\$500	\$500
471	ASPHALT	\$28,318	\$25,000	\$25,000
533	MACHINERY & EQUIPMENT RENTAL	\$333	\$1,000	\$1,000
621	PRINCIPAL- CAPITAL OUTLAY NOTE	\$21,000	\$21,900	\$22,700
633	INTEREST - CAPITAL OUTLAY NOTE	\$7,806	\$6,960	\$6,080
931	ROADS, STREETS, AND PARKING LOTS	\$260,345	\$150,000	\$150,000
944	VEHICLES	\$99,763	\$175,000	\$0
947	OFFICE EQUIPMENT	\$0	\$0	\$0
948	COMPUTER EQUIPMENT	\$0	\$0	\$0
949	OTHER EQUIPMENT	\$79,815	\$82,120	\$0
	TOTAL HWYS, STREETS, & ROADWAYS	\$1,293,759	\$1,216,980	\$1,027,450

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
43170	CITY GARAGE			
111	SALARIES - PERM. EMPLOYEES REG.	\$142,171	\$154,750	\$168,500
112	SALARIES - PERM. EMPLOYEES OT	\$991	\$1,220	\$1,220
131	TERMINAL PAY AND SICK LEAVE	\$6,830	\$0	\$0
141	OASI (EMPLOYEE SHARE)	\$11,176	\$11,840	\$12,900
143	RETIREMENT - CURRENT	\$12,932	\$14,100	\$17,980
146	WORKMEN'S COMPENSATION	\$5,176	\$6,800	\$5,200
147	UNEMPLOYMENT INSURANCE	\$63	\$110	\$110
224	DUPLICATION	\$0	\$100	\$0
235	MEMBERSHIPS, REGISTRATION FEES, AND TUITION	\$62	\$100	\$800
239	OTHER PUBLICITY, SUBSCRIPTIONS, AND DUES	\$1,013	\$0	\$0
245	TELEPHONE AND TELEGRAPH	\$1,571	\$1,500	\$1,500
251	MEDICAL, DENTAL, AND VITAL STATS	\$83	\$200	\$200
261	REPAIR & MAINT. MOTOR VEHICLES	\$0	\$100	\$0
262	REPAIR & MAINT. OTHER MACHINERY-HOIST REPAIR	\$316	\$500	\$500
266	REPAIR & MAINT. BUILDINGS	\$28	\$0	\$0
310	OFFICE SUPPLIES AND MATERIALS	\$167	\$250	\$200
311	OFFICE STATIONERY AND FORMS	\$0	\$100	\$0
312	SMALL ITEMS OF EQUIPMENT	\$944	\$1,000	\$1,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$693	\$700	\$700
326	CLOTHING AND UNIFORMS	\$4,178	\$4,000	\$4,500
329	OTHER OPERATING SUPPLIES	\$984	\$1,500	\$1,000
331	GAS, OIL, DIESEL, GREASE	\$1,500	\$1,200	\$1,200
332	MOTOR VEHICLE PARTS	\$166	\$200	\$300
333	MACHINERY & EQUIPMENT PARTS	\$1,630	\$2,000	\$2,000
334	TIRES	\$0	\$500	\$500
341	CONSUMABLE TOOLS	\$588	\$2,500	\$1,500
533	MACHINERY & EQUIPMENT RENTAL	\$3,770	\$4,000	\$4,000
944	TRANSPORTATION EQUIPMENT	\$0	\$0	\$0
948	COMPUTER EQUIPMENT	\$0	\$0	\$0
949	OTHER MACHINERY & EQUIPMENT (TOOL REPLACEMENT)	\$67,342	\$71,000	\$7,000
	TOTAL CITY GARAGE	\$264,374	\$280,270	\$232,810

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
43200	SANITATION			
760	TRANSFERS TO OTHER FUNDS	\$349,240	\$242,310	\$245,760
	TOTAL SANITATION	\$349,240	\$242,310	\$245,760

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
44143	RABIES & ANIMAL CONTROL			
726	DONATION TO CARE OF JEFFERSON COUNTY	\$15,000	\$15,000	\$15,000
	TOTAL RABIES & ANIMAL CONTROL	\$15,000	\$15,000	\$15,000

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
44310	SENIOR CITIZENS BUILDING			
241	ELECTRIC	\$3,244	\$4,000	\$4,000
242	WATER	\$195	\$250	\$250
243	SEWER	\$258	\$400	\$400
244	GAS	\$1,447	\$1,850	\$1,800
266	REPAIR AND MAINT. BUILDINGS (\$1,000 + \$5,000 ADA DOORS)	\$997	\$1,000	\$6,000
726	DONATION-SENIOR CITIZENS	\$0	\$0	\$0
931	RESURFACING PARKING LOT	\$0	\$0	\$45,000
	TOTAL SENIOR CITIZENS BUILDING	\$6,141	\$7,500	\$57,450

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
44410	RECREATION ADMINISTRATION			
111	SALARIES - PERM. EMPLOYEES REG.	\$79,529	\$79,700	\$82,880
129	OTHER WAGES	\$1,900	\$0	\$0
131	TERMINAL PAY AND SICK LEAVE	\$0	\$0	\$0
141	OASI (EMPLOYEE SHARE)	\$6,075	\$6,110	\$6,340
143	RETIREMENT - CURRENT	\$6,863	\$7,210	\$8,840
146	WORKMEN'S COMPENSATION	\$209	\$600	\$220
147	UNEMPLOYMENT INSURANCE	\$21	\$40	\$30
211	POSTAGE, BOX RENT, ETC.	\$0	\$30	\$30
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$0	\$0	\$0
235	MEMBERSHIPS, REGISTRATION, TUITION	\$45	\$500	\$500
237	ADVERTISING	\$80	\$200	\$200
245	TELEPHONE AND TELEGRAPH	\$0	\$600	\$0
254	ARCHITECTURAL DESIGN (RECREATION MASTER PLAN)	\$6,290	\$50,000	\$0
262	REPAIR & MAINT. OTHER MACHINERY	\$0	\$150	\$0
283	OUT-OF-TOWN EXPENSE	\$0	\$1,500	\$600
285	STAFF LOCAL TRAVEL	\$0	\$500	\$0
310	OFFICE SUPPLIES AND MATERIALS	\$0	\$200	\$200
311	OFFICE STATIONERY AND FORMS	\$67	\$100	\$0
312	SMALL ITEMS OF EQUIPMENT	\$121	\$500	\$250
326	CLOTHING AND UNIFORMS	\$0	\$300	\$300
329	OTHER OPERATING SUPPLIES	\$0	\$0	\$0
948	COMPUTER EQUIPMENT	\$837	\$0	\$0
	TOTAL RECREATION ADMINISTRATION	\$102,037	\$148,240	\$100,390

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
44424	MOSSY CREEK REC. COMPLEX			
241	ELECTRIC	\$703	\$1,000	\$1,000
242	WATER	\$442	\$600	\$600
266	REPAIR & MAINT. BUILDINGS	\$26	\$500	\$1,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$0	\$500	\$500
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$0	\$0	\$100
325	RECREATION SUPPLIES	\$0	\$800	\$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	\$1,000	\$100
453	DIRT & TOPSOIL	\$0	\$1,200	\$2,000
533	RENTAL- PORTA-JOHN	\$1,631	\$2,000	\$2,000
	TOTAL MOSSY CREEK REC. COMPLEX	\$2,802	\$8,100	\$7,800

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
44425	NELSON-MERRY GYM			
241	ELECTRIC	\$2,476	\$3,500	\$4,000
242	WATER	\$1,067	\$750	\$1,000
243	SEWER	\$1,349	\$1,000	\$1,200
244	GAS	\$5,983	\$5,000	\$6,000
245	TELEPHONE AND TELEGRAPH	\$1,170	\$1,000	\$1,200
266	REPAIR & MAINT. BUILDINGS	\$1,334	\$1,000	\$1,500
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$9	\$400	\$400
325	RECREATION SUPPLIES	\$0	\$300	\$0
329	OTHER OPERATING SUPPLIES	\$313	\$200	\$300
335	PAINTING AND PLUMBING SUPPLIES	\$0	\$500	\$250
533	MACHINERY & EQUIPMENT RENTAL	\$0	\$400	\$0
949	OTHER MACHINERY AND EQUIPMENT	\$6,960	\$0	\$0
	TOTAL NELSON-MERRY GYM	\$20,661	\$14,050	\$15,850

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
44441	SWIMMING POOL NO.1			
114	SALARIES - TEMP. EMPLOYEES REG.	\$52,864	\$80,000	\$80,000
141	OASI (EMPLOYEE SHARE)	\$2,400	\$6,120	\$6,120
146	WORKMEN'S COMPENSATION	\$1,915	\$2,000	\$2,000
147	UNEMPLOYMENT INSURANCE	\$87	\$270	\$270
241	ELECTRIC	\$6,035	\$12,000	\$12,000
242	WATER	\$8,689	\$10,000	\$11,000
243	SEWER	\$0	\$0	\$0
245	TELEPHONE AND TELEGRAPH	\$1,209	\$1,000	\$1,500
262	REPAIR & MAINT. OTHER MACHINERY	\$1,240	\$1,200	\$1,300
266	REPAIR & MAINT. BUILDINGS	\$0	\$500	\$500
310	OFFICE SUPPLIES AND MATERIALS	\$55	\$200	\$200
312	SMALL ITEMS OF EQUIPMENT (SECURITY CAMERAS)	\$0	\$0	\$1,500
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$7,466	\$12,000	\$15,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$402	\$750	\$750
325	RECREATION SUPPLIES (RESCUE TUBES & HIP PACKS WITH RESUSCITATION MASK)	\$0	\$0	\$1,400
329	OTHER OPERATING SUPPLIES	\$165	\$500	\$500
333	MACHINERY & EQUIPMENT PARTS	\$0	\$500	\$500
335	PAINTING AND PLUMBING SUPPLIES	\$328	\$1,000	\$500
533	MACHINERY & EQUIPMENT RENTAL	\$0	\$200	\$200
562	POOL HEALTH PERMIT	\$680	\$800	\$800
949	OTHER MACHINERY AND EQUIPMENT (4 PICNIC TABLES)	\$0	\$3,500	\$6,000
	TOTAL SWIMMING POOL NO. 1	\$83,535	\$132,540	\$142,040

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2023-24	FY 2024-25	FY 2025-26
	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
44460	RECREATION - COMMUNITY CENTER			
111	SALARIES - PERM. EMPLOYEES REG.	\$194,057	\$354,350	\$278,150
111	SALARIES-NEW EMPLOYEE (ACTIVITIES COORDINATOR)	\$44,150	\$0	\$0
114	SALARIES - TEMPORARY EMPLOYEES	\$160,535	\$163,600	\$252,420
129	OTHER WAGES	\$0	\$11,700	\$0
131	TERMINAL PAY AND SICK LEAVE	\$7,435	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$30,165	\$34,400	\$40,590
143	RETIREMENT - CURRENT	\$21,243	\$33,270	\$29,680
146	WORKMEN'S COMPENSATION	\$10,858	\$14,000	\$11,450
147	UNEMPLOYMENT INSURANCE	\$545	\$360	\$600
211	POSTAGE, BOX RENT, ETC.	\$25	\$400	\$100
224	DUPLICATION	\$518	\$1,500	\$750
235	MEMBERSHIPS, REGISTRATION	\$751	\$1,000	\$1,000
236	PUBLIC RELATIONS	\$0	\$200	\$0
237	ADVERTISING	\$0	\$750	\$200
239	OTHER PUBLICITY, SBUSCRIPTION DUES	\$0	\$0	\$0
241	ELECTRIC	\$55,723	\$80,000	\$65,000
242	WATER	\$1,635	\$2,700	\$2,500
243	SEWER	\$2,651	\$4,000	\$3,500
244	GAS	\$25,809	\$25,000	\$27,000
245	TELEPHONE AND TELEGRAPH	\$2,065	\$3,000	\$2,500
251	MEDICAL, DENTAL, AND VITAL STATS	\$115	\$120	\$120
255	DATA PROCESSING SERVICES (Membership Software)	\$0	\$5,000	\$5,000
260	REPAIR AND MAINTENANCE SERVICES	\$0	\$0	\$300
262	REPAIR & MAINT. OTHER MACHINERY	\$11,115	\$15,000	\$15,000
266	REPAIR & MAINT. BUILDINGS	\$5,800	\$10,000	\$10,000
283	OUT OF TOWN EXPENSE	\$0	\$100	\$100
290	OTHER CONTRACTUAL SERVICES-ALARM SYSTEM	\$782	\$800	\$800
310	OFFICE SUPPLIES AND MATERIALS	\$957	\$1,200	\$1,000
311	OFFICE STATIONERY AND FORMS	\$69	\$500	\$200
312	SMALL EQUIPMENT ITEMS	\$366	\$10,560	\$6,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$493	\$1,000	\$500
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$5,199	\$15,000	\$6,000
323	FOOD	\$243	\$200	\$300
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$11,285	\$10,000	\$12,000
325	RECREATION SUPPLIES	\$574	\$15,340	\$16,100
326	CLOTHING AND UNIFORMS	\$0	\$800	\$800
329	OTHER OPERATING SUPPLIES	\$1,913	\$1,900	\$1,000
333	MACHINERY & EQUIPMENT PARTS	\$0	\$0	\$1,000
335	PAINTING AND PLUMBING SUPPLIES	\$263	\$1,000	\$500
341	CONSUMABLE TOOLS	\$207	\$200	\$300
533	MACHINERY & EQUIPMENT RENTAL	\$263	\$600	\$250
562	POOL HEALTH PERMIT	\$340	\$340	\$340
939	OTHER IMPROVEMENTS	\$0	\$16,700	\$0
948	COMPUTER EQUIPMENT	\$0	\$27,660	\$0
949	OTHER MACHINERY & EQUIPMENT	\$26,442	\$14,180	\$654,000
	(INDOOR POOL SAND FILTRATION & DEXTRON UNIT; SPRINKLER SYSTEM; (2) HVAC UNITS)			
	TOTAL RECREATION - COMMUNITY CTR.	\$624,591	\$878,430	\$1,447,050

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
44500	SPECTATOR RECREATION PROGRAMS (INCLUDES BASKETBALL, T-BALL, VOLLEYBALL, AND YOUTH FLAG FOOTBALL)			
114	OTHER WAGES (BBALL-\$3,000; T-BALL-\$2,000; VBALL-\$2,000; FLAG FOOTBALL \$800)	\$0	\$0	\$7,800
141	OASI (EMPLOYER'S SHARE)	\$0	\$0	\$640
325	RECREATION SUPPLIES (BBALL-\$300; T-BALL-\$500; VBALL-\$1,000; FLAG FOOTBALL-\$400)	\$0	\$0	\$2,200
326	CLOTHING AND UNIFORMS (BBALL-\$2,000; T-BALL \$1,500; VBALL- \$500; FLAG FOOTBALL-\$750)	\$0	\$0	\$4,750
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$0	\$0	\$50
	TOTAL SPECTATOR RECREATION PROGRAMS	\$0	\$0	\$15,440

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
44550	BASKETBALL			
129	OTHER WAGES	\$1,253	\$3,000	\$0
141	OASI (EMPLOYER'S SHARE)	\$0	\$230	\$0
147	UNEMPLOYMENT	\$0	\$0	\$0
325	RECREATION SUPPLIES	\$0	\$300	\$0
326	CLOTHING AND UNIFORMS	\$1,018	\$2,000	\$0
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$0	\$50	\$0
	TOTAL BASKETBALL	\$2,271	\$5,580	\$0

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2023-24	FY 2024-25	FY 2025-26
	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
44600	TEE-BALL			
129	OTHER WAGES	\$0	\$2,200	\$0
141	OASI (EMPLOYERS SHARE)	\$0	\$170	\$0
146	WORKMEN'S COMPENSATION	\$0	\$50	\$0
325	RECREATION SUPPLIES	\$43	\$500	\$0
326	CLOTHING AND UNIFORMS	\$990	\$1,500	\$0
	TOTAL TEE-BALL	\$1,033	\$4,420	\$0

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2023-24	FY 2024-25	FY 2025-26
	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
44630	VOLLEYBALL			
129	OTHER WAGES	\$0	\$0	\$0
325	RECREATION SUPPLIES	\$0	\$0	\$0
326	CLOTHING AND UNIFORMS	\$0	\$0	\$0
	TOTAL VOLLEYBALL	\$0	\$0	\$0
Account		FY 2023-24	FY 2024-25	FY 2025-26
	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
44650	YOUTH FLAG FOOTBALL			
129	OTHER WAGES	\$0	\$800	\$0
325	RECREATION SUPPLIES	\$0	\$400	\$0
326	CLOTHING AND UNIFORMS	\$0	\$750	\$0
	TOTAL YOUTH FLAG FOOTBALL	\$0	\$1,950	\$0

GENERAL FUND - EXPENDITURES FY 2025-26

Account		FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
	ACCOUNT NAME			
44720	PARK AREAS			
111	SALARIES - PERM. EMPLOYEES REG.	\$122,871	\$121,370	\$143,600
114	SALARIES - TEMP. EMPLOYEES REG.	\$151	\$14,000	\$4,000
131	TERMINAL PAY AND SICK LEAVE	\$5,017	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$9,268	\$9,280	\$10,990
143	RETIREMENT - CURRENT	\$11,003	\$10,980	\$15,320
146	WORKMEN'S COMPENSATION	\$2,604	\$3,830	\$4,000
147	UNEMPLOYMENT INSURANCE	\$63	\$110	\$110
213	AUTOMBILE LICNESES AND TITLES	\$21	\$0	\$50
254	MOWING SERVICE	\$25,200	\$27,600	\$28,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$0	\$200	\$200
262	REPAIR & MAINT. OTHER MACHINERY	\$0	\$1,000	\$1,000
285	STAFF LOCAL TRAVEL	\$0	\$0	\$0
312	SMALL ITEMS OF EQUIPMENT	\$84	\$2,000	\$2,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$54	\$1,000	\$500
326	CLOTHING AND UNIFORMS	\$47	\$800	\$800
329	OTHER OPERATING SUPPLIES	\$47	\$200	\$200
331	GAS, OIL, DIESEL, GREASE	\$4,948	\$7,000	\$6,000
332	MOTOR VEHICLE PARTS	\$272	\$600	\$600
333	MACHINERY & EQUIPMENT PARTS	\$1,016	\$2,000	\$1,500
334	TIRES, TUBES, ETC.	\$0	\$2,000	\$2,000
335	PAINTING AND PLUMBING SUPPLIES	\$0	\$100	\$100
341	CONSUMABLE TOOLS	\$0	\$500	\$200
452	SAND & GRAVEL	\$0	\$400	\$0
533	MACHINERY & EQUIPMENT RENTAL	\$1,117	\$200	\$1,200
944	TRANSPORTATION EQUIPMENT	\$0	\$0	\$0
949	OTHER MACHINERY AND EQUIPMENT	\$0	\$4,000	\$0
	TOTAL PARK AREAS	\$183,783	\$209,170	\$222,370

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2023-24	FY 2024-25	FY 2025-26
	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
44721	NELSON-MERRY PARK			
241	ELECTRIC	\$330	\$500	\$500
266	REPAIR & MAINT. BUILDINGS	\$172	\$250	\$1,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$2,095	\$2,000	\$2,500
325	RECREATION SUPPLIES	\$0	\$800	\$0
335	PAINTING AND PLUMBING SUPPLIES	\$35	\$200	\$1,000
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$0	\$100	\$100
342	SIGNS	\$154	\$500	\$250
452	GRAVEL AND SAND	\$0	\$400	\$400
453	DIRT AND TOPSOIL	\$0	\$400	\$2,000
949	OTHER EQUIPMENT (BACKSTOP FENCE)	\$0	\$0	\$9,000
	TOTAL NELSON-MERRY PARK	\$2,786	\$5,150	\$16,750

GENERAL FUND - EXPENDITURES FY 2025-26

Account	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
44722	CENTENNIAL PARK			
241	ELECTRIC	\$771	\$1,200	\$1,200
242	WATER	\$180	\$200	\$300
243	SEWER	\$233	\$300	\$400
255	DATA SERVICES FOR SURVEILLANCE CAMERA-REQUESTED BY I.T. MANAGER	\$0	\$360	\$360
266	REPAIR & MAINT. - BUILDINGS	\$409	\$400	\$500
312	SMALL ITEMS OF EQUIPMENT (WIRELESS SURVEILLANCE CAMERA-REQUESTED BY I.T. DEPT)	\$0	\$250	\$0
321	AGRICULTURE/HORTICULTURE SUPPLIES	\$2,000	\$2,000	\$2,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$22	\$600	\$100
412	READY MIXED CONCRETE	\$0	\$0	\$0
451	CRUSHED STONE	\$0	\$0	\$0
453	DIRT & TOPSOIL	\$0	\$800	\$2,000
533	RENTAL	\$0	\$700	\$0
929	OTHER IMPROVEMENTS (SHADE STRUCTURE)	\$0	\$0	\$0
949	OTHER IMPROVEMENTS (DOG EQUIPMENT)	\$0	\$5,000	\$0
	TOTAL CENTENNIAL PARK	\$3,615	\$11,810	\$6,860

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
44723	MORGAN WALLEN FIELD			
241	ELECTRIC	\$872	\$4,000	\$3,000
242	WATER	\$176	\$350	\$400
243	SEWER	\$227	\$600	\$600
262	REPAIR & MAINT. (FENCE REPAIR)	\$1,645	\$32,000	\$1,000
266	REPAIR & MAINT. BUILDINGS	\$24	\$300	\$300
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$0	\$450	\$500
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$0	\$0	\$200
325	RECREATION SUPPLIES	\$0	\$800	\$0
329	OTHER OPERATING SUPPLIES	\$20	\$200	\$200
335	PAINTING AND PLUMBING SUPPLIES	\$0	\$300	\$300
342	NEW SIGN	\$154	\$500	\$0
452	GRAVEL AND SAND	\$0	\$400	\$500
453	DIRT & TOPSOIL	\$0	\$1,000	\$1,000
471	ASPHALT (BASKETBALL COURT)	\$0	\$0	\$0
	TOTAL LITTLE LEAGUE FIELD	\$3,118	\$40,900	\$8,000

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
44724	MOSSY CREEK STATION-FESTIVAL PARK			
237	ADVERTISING	\$0	\$0	\$500
241	ELECTRIC	\$940	\$2,500	\$1,500
242	WATER	\$353	\$450	\$450
243	SEWER	\$227	\$600	\$600
255	DATA SERVICES FOR SURVEILLANCE CAMERA-REQUESTED BY I.T. MANAGER	\$0	\$700	\$360
266	REPAIR & MAINT. BUILDINGS	\$0	\$300	\$300
312	SMALL ITEMS OF EQUIPMENT (SURVEILLANCE CAMERA-REQUESTED BY I.T. MANAGER)	\$0	\$450	\$0
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$0	\$500	\$500
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$0	\$400	\$400
329	OTHER OPERATING SUPPLIES	\$26	\$100	\$100
340	FESTIVAL SUPPLIES	\$1,454	\$7,500	\$7,500
452	GRAVEL AND SAND	\$0	\$300	\$300
453	DIRT AND TOPSOIL	\$0	\$300	\$300
949	OTHER MACHINERY AND EQUIPMENT	\$0	\$0	\$0
	TOTAL MOSSY CREEK STATION	\$3,000	\$14,100	\$12,810

GENERAL FUND - EXPENDITURES FY 2025-26

Account	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
44800	LIBRARIES			
200	CONTRACTUAL SERVICES	\$64,265	\$64,270	\$64,270
241	ELECTRIC	\$23,622	\$30,000	\$30,000
242	WATER	\$269	\$500	\$500
243	SEWER	\$381	\$600	\$600
244	GAS	\$74	\$1,000	\$500
259	OTHER PROFESSIONAL SERVICES(CLEANING/MOWING/MAT SERVICE)	\$18,898	\$23,910	\$10,350
260	REPAIR & MAINT. SERVICES	\$426	\$1,000	\$1,000
266	REPAIR & MAINT. BUILDINGS	\$7,508	\$15,400	\$10,000
312	SMALL ITEMS OF EQUIPMENT	\$0	\$2,120	\$0
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$413	\$1,000	\$14,560
511	BUILDING INSURANCE	\$6,189	\$6,700	\$6,200
512	INSURANCE ON VEHICLES & EQUIPMENT	\$6	\$50	\$20
551	TRUSTEE FEES	\$250	\$700	\$700
611	PRINCIPAL-GENERAL OBLIGATION REFUNDING BONDS (2021)	\$110,000	\$110,000	\$110,000
631	INTEREST-GENERAL OBLIGATION REFUNDING BONDS (2021)	\$32,075	\$29,880	\$27,680
948	COMPUTER EQUIPMENT	\$0	\$3,050	\$0
949	OTHER EQUIPMENT-FIRE ALARM	\$0	\$520	\$26,500
	TOTAL LIBRARIES	\$264,376	\$290,700	\$302,880

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
51520	INSURANCE - EMPLOYERS SHARE			
142	HEALTH, DENTAL, LIFE INSURANCE	\$1,002,339	\$1,244,990	\$1,463,000
149	MEDIGAP	\$500	\$450	\$1,050
	TOTAL INSURANCE EXP. - GENERAL	\$1,002,839	\$1,245,440	\$1,464,050
51520	INSURANCE			
511	BUILDING INSURANCE	\$26,661	\$35,480	\$35,480
512	VEHICLES & EQUIPMENT INSURANCE	\$59,897	\$60,000	\$70,000
513	LIABILITY INSURANCE	\$49,251	\$49,260	\$71,500
515	PROFESSIONAL LIABILITY INSURANCE	\$18,825	\$18,830	\$27,250
521	SURETY BONDS FOR OFFICIALS	\$2,368	\$3,500	\$3,500
	TOTAL INSURANCE	\$157,002	\$167,070	\$207,730
	TOTAL GENERAL FUND EXPENDITURES	\$14,270,526	\$13,722,810	\$14,503,390

SANITATION FUND FY 2025-26				
Account		FY 2023-24	FY 2024-25	FY 2025-26
Number	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
120	REVENUES			
34000	CHARGES FOR SERVICES			
34430	GARBAGE/RECYCLING FEES	\$578,348	\$520,000	\$590,000
	TOTAL CHARGES FOR SERVICES	\$578,348	\$520,000	\$590,000
36000	OTHER REVENUES			
36961	OPERATING TRANSFER FROM GEN. FUND	\$349,240	\$242,310	\$245,760
	TOTAL OTHER REVENUES	\$349,240	\$242,310	\$245,760
	TOTAL SANITATION REVENUES	\$927,588	\$762,310	\$835,760
27130	RESTRICTED FUND BALANCE DECREASE		\$0	\$0
	TOTAL REVENUES AND FUND BALANCE	\$927,588	\$762,310	\$835,760
	GRAND TOTAL EXPENDITURES	\$897,688	\$762,310	\$835,760
	RESTRICTED FUND BALANCE INCREASE	\$29,900		

SANITATION FUND - EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
120	EXPENDITURES			
43200	SANITATION			
111	SALARIES - PERM. EMPLOYEES REG.	\$113,138	\$122,230	\$120,800
112	SALARIES - PERM. EMPLOYEES OT	\$0	\$230	\$0
131	TERMINAL PAY AND SICK LEAVE	\$5,836	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$8,710	\$9,390	\$9,410
143	RETIREMENT - CURRENT	\$10,270	\$11,140	\$12,890
146	WORKMEN'S COMPENSATION	\$6,134	\$7,400	\$5,820
147	UNEMPLOYMENT INSURANCE	\$59	\$110	\$90
217	VEHICLE TOW-IN SERVICES	\$370	\$500	\$0
237	ADVERTISING	\$0	\$200	\$100
245	TELEPHONE AND TELEGRAPH	\$368	\$500	\$400
251	MEDICAL, DENTAL, AND VITAL STATS	\$191	\$100	\$200
261	REPAIR & MAINT. MOTOR VEHICLES	\$66,874	\$1,000	\$2,000
295	LANDFILL SERVICES	\$5,827	\$6,000	\$18,000
298	COLLECTION FEES	\$617,925	\$520,000	\$590,000
311	OFFICE STATIONERY AND FORMS	\$0	\$100	\$0
326	CLOTHING & UNIFORMS	\$2,876	\$3,300	\$3,000
329	OTHER OPERATING SUPPLIES	\$0	\$500	\$50
331	GAS, OIL, DIESEL, GREASE	\$17,206	\$25,000	\$20,000
332	MOTOR VEHICLE PARTS	\$3,672	\$5,000	\$5,000
333	MACHINERY & EQUIPMENT PARTS	\$109	\$2,000	\$500
334	TIRES, TUBES, ETC.	\$3,520	\$3,000	\$3,000
341	CONSUMABLE TOOLS	\$0	\$200	\$0
	TOTAL SANITATION	\$863,085	\$717,900	\$791,260
51520	INSURANCE- EMPLOYERS SHARE			
142	HOSPITAL AND HEALTH INSURANCE	\$30,783	\$40,000	\$40,000
	TOTAL INSURANCE	\$30,783	\$40,000	\$40,000
51520	INSURANCE			
512	INSURANCE ON VEHICLES & EQUIPMENT	\$1,915	\$2,000	\$2,000
513	LIABILITY	\$1,905	\$2,410	\$2,500
	TOTAL INSURANCE	\$3,820	\$4,410	\$4,500
	TOTAL SANITATION EXPENDITURES	\$897,688	\$762,310	\$835,760

STREET AID FUND FY 2025-26				
Account Number	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
121	REVENUES			
33000	INTERGOVERNMENTAL REVENUE			
33551	STATE GASOLINE & MOTOR FUEL TAX	\$292,978	\$303,080	\$301,820
33558	TRANSPORTATION MODERNIZATION TAX	\$1,266	\$3,000	\$0
	TOTAL INTERGOVERNMENTAL REVENUE	\$294,244	\$306,080	\$301,820
36000	OTHER REVENUE			
36100	INTEREST EARNINGS	\$2,625	\$2,000	\$2,000
36900	OTHER INCOME	\$0	\$5,000	\$0
	TOTAL OTHER REVENUE	\$2,625	\$7,000	\$2,000
	TOTAL STATE STREET AID FUND REVENUES	\$296,869	\$313,080	\$303,820
27130	RESTRICTED FUND BALANCE DECREASE		\$3,150	\$22,680
	TOTAL REVENUES AND FUND BALANCE	\$296,869	\$316,230	\$326,500
	GRAND TOTAL EXPENDITURES	\$278,434	\$316,230	\$326,500
27130	RESTRICTED FUND BALANCE INCREASE	\$18,435	\$0	\$0
121	EXPENDITURES			
42130	TRAFFIC LIGHTS			
241	ELECTRIC	\$5,511	\$6,000	\$6,000
267	REPAIR & MAINTENANCE	\$11,200	\$18,630	\$15,000
	TOTAL TRAFFIC LIGHTS	\$16,711	\$24,630	\$21,000
43120	HIGHWAYS, STREETS, & ROADWAYS			
931	ROADS, STREETS, ETC.	\$50,000	\$61,000	\$100,000
949	OTHER EQUIPMENT (Mower)	\$8,960	\$42,000	\$12,500
	TOTAL HWYS, STREETS, & ROADWAYS	\$58,960	\$103,000	\$112,500
43160	STREET LIGHTS			
241	ELECTRIC	\$169,778	\$165,000	\$170,000
267	REPAIR & MAINT. ELECTRICAL	\$0	\$600	\$0
	TOTAL STREET LIGHTS	\$169,778	\$165,600	\$170,000
43215	SNOW AND ICE REMOVAL			
452	SAND	\$0	\$8,000	\$3,000
454	SODIUM CHLORIDE	\$32,985	\$15,000	\$20,000
	TOTAL SNOW AND ICE REMOVAL	\$32,985	\$23,000	\$23,000
	TOTAL STATE STREET AID FUND	\$278,434	\$316,230	\$326,500

DRUG FUND FY 2025-26				
Account Number	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
125	REVENUES			
35140	DRUG FINES	\$47,001	\$25,000	\$35,000
36100	INTEREST EARNINGS	\$819	\$400	\$1,000
36330	SALE OF VEHICLES & EQUIPMENT	\$0	\$9,510	\$4,000
36700	CONTRIBUTIONS AND DONATIONS	\$0	\$3,000	\$0
	TOTAL DRUG FUND REVENUES	\$47,820	\$37,910	\$40,000
27130	RESTRICTED FUND BALANCE DECREASE		\$8,840	\$39,600
	TOTAL DRUG FUND REVENUES & FUND BALANCE	\$47,820	\$46,750	\$79,600
	GRAND TOTAL EXPENDITURES	\$36,509	\$46,750	\$79,600
27130	RESTRICTED FUND BALANCE INCREASE	\$11,311		
125	EXPENDITURES			
42129	DRUG INVESTIGATION & CONTROL			
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$13,000	\$9,000
217	TOWING FEES	\$0	\$800	\$800
235	MEMBERSHIPS, CERTIFICATION, TRAINING	\$60	\$1,000	\$1,000
251	MEDICAL, VETERINARY	\$2,818	\$2,500	\$3,000
283	OUT OF TOWN EXPENSE	\$0	\$3,000	\$3,000
312	SMALL EQUIPMENT ITEMS (10 HELMET MOUNTED LIGHTS)	\$6,701	\$6,000	\$6,000
323	DOG FOOD	\$1,321	\$2,100	\$2,500
326	CLOTHING & UNIFORMS	\$3,227	\$1,000	\$1,500
327	FIRE ARMS	\$3,645	\$0	\$1,000
327	FIRE ARMS (10 RIFLE SUPPRESSORS \$5,400; (1) 50 BMG RIFLE \$6,000			\$11,400
329	OTHER OPERATING SUPPLIES	\$1,535	\$6,000	\$6,000
513	LIABILITY INSURANCE	\$0	\$100	\$100
939	OTHER IMPROVEMENTS (METAL SHED)	\$9,608	\$0	\$0
944	TRANSPORTATION EQUIPMENT (K-9 VEHICLE EQUIPMENT INSTALLATION)	\$0	\$0	\$17,500
948	COMPUTER EQUIPMENT (MOBILE FINGERPRINT SCANNER)	\$0	\$0	\$3,000
949	OTHER EQUIPMENT (DISTINCTIVE DEVICE DELIVERY POLE \$1,800; (7) SUV TRUNK STORAGE UNITS \$12,000)	\$7,594	\$11,250	\$13,800
	TOTAL DRUG FUND EXPENDITURES	\$36,509	\$46,750	\$79,600

WATER & SEWER FUND FY 2025-26				
Account Number	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
36000	OTHER INCOME			
33113	CDBG-SEWER GRANT	\$558,614	\$0	\$0
33180	RD GRANTS	\$0	\$0	\$0
33190	OTHER FEDERAL GRANTS (FEMA-PUBLIC ASSISTANCE GRANT)	\$10,389	\$0	\$0
33190	ARC GRANT (50%)	\$0	\$0	\$0
33293	ARPA GRANT	\$78,077	\$0	\$0
33294	ARPA TDEC FUNDS	\$85,520	\$0	\$0
36100	INTEREST EARNINGS	\$148,323	\$50,000	\$50,000
	TOTAL OTHER INCOME	\$880,923	\$50,000	\$50,000
37000	WATER/SEWER REVENUES			
36950	BAD DEBTS COLLECTIONS	\$480	\$1,000	\$1,000
37100	OPERATING REVENUE - WATER	\$3,305,470	\$3,300,000	\$3,500,000
37120	FLAT RATE WATER SALES	\$0	\$100	\$100
37191	FORFEITED DISCOUNTS & PENALTIES	\$73,349	\$50,000	\$50,000
37195	WATER CONNECT FEES	\$35,200	\$40,000	\$35,000
37196	WATER TAP FEES	\$50,900	\$50,000	\$50,000
37197	LINE EXTENSION CHARGES	\$0	\$200	\$0
37199	MISCELLANEOUS INCOME	\$58,535	\$20,000	\$20,000
37210	SEWER SERVICE CHARGES	\$2,082,436	\$2,000,000	\$2,100,000
37231	GREASE TRAP INSPECTIONS	\$11,400	\$11,000	\$11,000
37296	SEWER TAP FEES	\$37,900	\$100,000	\$50,000
37299	MISCELLANEOUS	\$0	\$200	\$0
	TOTAL WATER/SEWER REVENUES	\$5,655,670	\$5,572,500	\$5,817,100
	TOTAL WATER/SEWER FUND REVENUES	\$6,536,593	\$5,622,500	\$5,867,100

WATER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
52113	PURIFICATION			
111	SALARIES - PERM. EMPLOYEES REG.	\$241,287	\$281,060	\$289,070
112	SALARIES - PERM. EMPLOYEES OT	\$28,519	\$17,700	\$20,000
131	TERMINAL PAY AND SICK LEAVE	\$5,661	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$19,975	\$21,610	\$23,100
143	RETIREMENT - CURRENT	\$23,584	\$27,010	\$30,840
143	RETIREMENT - CURRENT (AJE)	\$2,891	\$0	\$0
146	WORKMEN'S COMPENSATION	\$8,975	\$9,640	\$7,920
147	UNEMPLOYMENT INSURANCE	\$110	\$180	\$180
148	EMPLOYEE EDUCATION AND TRAINING	\$315	\$2,000	\$2,000
160	OPEB (AJE ONLY)	\$9,416	\$0	\$0
211	POSTAGE, BOX RENT, ETC.	\$934	\$1,500	\$1,500
224	DUPLICATION	\$529	\$1,000	\$1,000
235	MEMBERSHIPS, REG. FEES, & TUITION	\$900	\$2,000	\$2,000
237	ADVERTISING	\$0	\$200	\$200
241	ELECTRIC	\$363,212	\$370,000	\$410,000
244	GAS	\$2,315	\$3,000	\$3,000
245	TELEPHONE AND TELEGRAPH	\$1,690	\$7,000	\$2,000
249	OTHER UTILITY SERVICES (FIBER)	\$0	\$1,000	\$1,000
251	MEDICAL, DENTAL, VETERINARY	\$230	\$0	\$200
254	MOWING SERVICE	\$8,100	\$6,500	\$6,500
255	DATA PROCESSING SERVICES	\$0	\$300	\$300
259	OTHER PROFESSIONAL SERVICES	\$74,194	\$25,000	\$25,000
260	GENERATOR SERVICE AGREEMENT	\$8,551	\$5,500	\$5,500
260	SUEZ CONTRACT MEMBRANE SERVICES	\$33,680	\$33,680	\$33,680
262	REPAIR & MAINT. OTHER MACHINERY	\$14,588	\$37,220	\$37,220
266	REPAIR & MAINT. BUILDINGS	\$3,831	\$10,000	\$5,000
269	OTHER REPAIR & MAINTENANCE	\$0	\$200	\$0
283	OUT-OF-TOWN EXPENSE	\$0	\$1,000	\$1,000
285	STAFF LOCAL TRAVEL	\$0	\$300	\$300
310	OFFICE SUPPLIES AND MATERIALS	\$70	\$400	\$400
312	SMALL EQUIPMENT ITEMS (UNIFI ACCESS POINT & 24 PORT SWITCH-REQUESTED BY I.T. MANAGER)	\$0	\$340	\$700
312	SMALL EQUIPMENT ITEMS	\$510	\$4,570	\$500
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$57,071	\$63,000	\$63,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$1,170	\$1,200	\$1,500
326	CLOTHING AND UNIFORMS	\$5,860	\$5,000	\$7,000
329	OTHER OPERATING SUPPLIES	\$840	\$1,000	\$1,000
331	GAS, OIL, DIESEL, GREASE	\$24	\$6,000	\$6,000
332	MOTOR VEHICLE PARTS	\$359	\$0	\$200
333	MACHINERY AND EQUIPMENT PARTS	\$35,039	\$25,000	\$25,000
335	PAINTING AND PLUMBING SUPPLIES	\$92	\$0	\$0
336	ELECTRIC SUPPLIES	\$0	\$100	\$100
341	CONSUMABLE TOOLS	\$32	\$200	\$200
533	MACHINERY AND EQUIPMENT RENTAL	\$0	\$11,130	\$5,000
541	PROVISION FOR DEPRECIATION	\$220,991	\$193,000	\$193,000
561	NPDES PERMIT	\$5,474	\$5,200	\$8,700
947	OFFICE EQUIPMENT (COLOR COPIER IMC-6000)	\$0	\$0	\$5,000
949	OTHER MACHINERY AND EQUIPMENT	\$0	\$0	\$0
	TOTAL PURIFICATION	\$1,181,019	\$1,180,740	\$1,225,810

WATER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
52114	TRANSMISSION & DISTRIBUTION			
111	SALARIES - PERM. EMPLOYEES REG.	\$293,928	\$352,270	\$366,040
112	SALARIES - PERM. EMPLOYEES OT	\$69,812	\$31,610	\$60,000
131	TERMINAL PAY AND SICK LEAVE	\$10,097	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$27,390	\$27,110	\$32,390
143	RETIREMENT - CURRENT	\$32,104	\$34,700	\$39,060
143	RETIREMENT - CURRENT (AJE)	\$3,936	\$0	\$0
146	WORKMEN'S COMPENSATION	\$11,738	\$10,070	\$12,000
147	UNEMPLOYMENT INSURANCE	\$163	\$300	\$300
148	EMPLOYEE EDUCATION & TRAINING	\$344	\$2,000	\$2,000
211	POSTAGE, BOX RENT, ETC.	\$57	\$150	\$500
213	AUTOMOBILE LICNESES AND TITLES	\$40	\$100	\$100
217	VEHICLE TOW-IN SERVICES	\$259	\$50	\$50
235	MEMBERSHIPS, REG. FEES, & TUITION	\$475	\$500	\$500
237	ADVERTISING	\$0	\$100	\$0
241	ELECTRIC	\$167,461	\$250,000	\$200,000
245	TELEPHONE AND TELEGRAPH	\$50,478	\$40,000	\$53,000
251	MEDICAL, DENTAL, AND VITAL STATS	\$541	\$700	\$700
254	MOWING SERVICES	\$4,406	\$5,000	\$5,000
259	OTHER PROFESSIONAL SERVICES	\$18,121	\$10,000	\$12,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$2,064	\$250	\$250
262	REPAIR & MAINT. OTHER MACHINERY	\$10,163	\$10,000	\$5,000
266	REPAIR & MAINT. BUILDINGS	\$48	\$500	\$100
283	OUT-OF-TOWN EXPENSES	\$0	\$300	\$300
310	OFFICE SUPPLIES AND MATERIALS	\$57	\$350	\$350
312	SMALL ITEMS OF EQUIPMENT	\$0	\$800	\$800
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$239	\$1,000	\$500
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$70	\$200	\$200
323	FOOD	\$34	\$100	\$250
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$682	\$1,000	\$1,000
326	CLOTHING AND UNIFORMS	\$13,020	\$13,000	\$13,000
329	OTHER OPERATING SUPPLIES	\$4,341	\$4,000	\$4,000
331	GAS, OIL, DIESEL, GREASE	\$21,754	\$30,000	\$25,000
332	MOTOR VEHICLE PARTS	\$6,793	\$5,000	\$8,000
333	MACHINERY & EQUIPMENT PARTS	\$5,518	\$5,000	\$5,000
334	TIRES, TUBES, ETC.	\$3,476	\$2,700	\$4,000
335	PAINTING AND PLUMBING SUPPLIES	\$428	\$600	\$600
336	ELECTRICAL SUPPLIES	\$0	\$100	\$100
338	REPAIR FOR WATER/SEWER LINES	\$94,377	\$60,000	\$80,000
341	CONSUMABLE TOOLS	\$1,905	\$3,000	\$3,000
391	WATER METERS	\$32,408	\$13,000	\$13,000
392	FIRE HYDRANTS	\$395	\$10,000	\$10,000
412	READY MIX CONCRETE	\$1,919	\$0	\$2,000
416	CEMENT & CONCRETE SUPPLIES	\$5	\$800	\$500
421	STRUCTURAL STEEL AND IRON	\$0	\$100	\$100
422	METAL PIPE & FITTINGS	\$239	\$400	\$400
429	OTHER METAL PRODUCTS	\$0	\$300	\$0
441	PLASTIC PIPE	\$1,971	\$5,000	\$2,000
451	CRUSHED STONE	\$21,210	\$16,000	\$16,000
452	GRAVEL AND SAND	\$0	\$100	\$100
471	ASPHALT AND ASPHALT FILLER	\$1,891	\$5,000	\$5,000
520	SURETY BONDS - RUNNING	\$250	\$250	\$250
533	MACHINERY & EQUIPMENT RENTAL	\$0	\$5,000	\$5,000
541	PROVISION FOR DEPRECIATION	\$460,783	\$393,000	\$393,000
948	COMPUTER EQUIPMENT	\$0	\$0	\$0
949	OTHER MACHINERY AND EQUIPMENT	\$970	\$8,355	\$0
	TOTAL TRANSMISSION & DISTRIBUTION	\$1,378,360	\$1,359,865	\$1,382,440

WATER FUND EXPENDITURES FY 2025-26				
Account		FY 2023-24	FY 2024-25	FY 2025-26
Number	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
52115	PUBLIC WORKS BUILDINGS			
241	ELECTRIC	\$6,245	\$6,200	\$6,200
244	GAS	\$4,155	\$5,000	\$5,000
259	CLEANING SERVICES	\$2,184	\$3,650	\$3,650
262	REPAIR & MAINT. OTHER MACHINERY	\$0	\$50	\$50
266	REPAIR & MAINT. BUILDINGS	\$504	\$3,500	\$3,500
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$379	\$500	\$500
329	OTHER OPERATING SUPPLIES	\$4	\$400	\$400
335	PAINTING AND PLUMBING SUPPLIES	\$0	\$100	\$100
949	OTHER EQUIPMENT (GATE OPENER)	\$0	\$0	\$0
	TOTAL SHOP & MAINTENANCE	\$13,471	\$19,400	\$19,400

WATER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
52116	CUSTOMERS' ACCT. & COLLECTION-METER READERS			
111	SALARIES - PERM. EMPLOYEES REG.	\$28,621	\$52,410	\$50,480
112	SALARIES - PERM. EMPLOYEES OT	\$268	\$600	\$600
129	OTHER WAGES	\$1,530	\$0	\$0
131	TERMINAL PAY AND SICK LEAVE	\$6,712	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$2,582	\$4,020	\$3,900
143	RETIREMENT - CURRENT	\$3,084	\$4,790	\$5,390
143	RETIREMENT - CURRENT (AJE)	\$378	\$0	\$0
146	WORKMEN'S COMPENSATION	\$1,396	\$2,000	\$1,300
147	UNEMPLOYMENT INSURANCE	\$13	\$50	\$50
217	VEHICLE TOW-IN SERVICES	\$28	\$0	\$0
224	DUPLICATION	\$0	\$100	\$0
251	MEDICAL, DENTAL, AND VITAL STATS	\$0	\$100	\$100
261	REPAIR & MAINT. MOTOR VEHICLES	\$0	\$100	\$100
262	REPAIR AND MAINTENANCE OTHER	\$0	\$200	\$200
310	OFFICE SUPPLIES AND MATERIALS	\$0	\$300	\$0
311	OFFICE STATIONERY AND FORMS	\$0	\$300	\$0
312	SMALL ITEMS OF EQUIPMENT	\$0	\$200	\$200
326	CLOTHING AND UNIFORMS	\$1,234	\$1,300	\$1,300
329	OTHER OPERATING SUPPLIES	\$0	\$300	\$0
331	GAS, OIL, DIESEL, GREASE	\$4,424	\$5,000	\$5,000
332	MOTOR VEHICLE PARTS	\$1,004	\$500	\$500
334	TIRES, TUBES. ETC.	\$0	\$300	\$500
341	CONSUMABLE TOOLS	\$0	\$50	\$50
533	MACHINERY & EQUIPMENT RENTAL	\$0	\$100	\$0
741	BAD DEBT EXPENSE (AJE ONLY)	\$23,332	\$0	\$0
	TOTAL CUSTOMERS' ACCT. & COLLECTION	\$74,606	\$72,720	\$69,670

WATER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
52117	ADMINISTRATION-OFFICE STAFF			
111	SALARIES - PERM. EMPLOYEES REG./CITY HALL	\$137,777	\$162,780	\$152,330
111	SALARIES - PERM. EMPLOYEES REG./PUBLIC WORKS	\$42,736	\$43,160	\$47,150
129	OTHER WAGES	\$420	\$0	\$0
131	TERMINAL PAY AND SICK LEAVE	\$7,865	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$14,061	\$15,640	\$15,260
143	RETIREMENT - CURRENT	\$16,310	\$18,580	\$21,280
143	RETIREMENT - CURRENT (AJE)	\$1,999	\$0	\$0
146	WORKMEN'S COMPENSATION	\$343	\$630	\$600
147	UNEMPLOYMENT INSURANCE	\$70	\$110	\$110
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$500	\$500
211	POSTAGE, BOX RENT, ETC.	\$32	\$100	\$200
213	AUTOMOBILE LICENSES AND TITLE	\$24	\$0	\$0
214	MAILING SERVICE	\$23,051	\$20,000	\$24,000
224	DUPLICATION	\$813	\$800	\$800
235	MEMBERSHIPS, REG. FEES, & TUITION	\$2,911	\$5,000	\$4,000
237	ADVERTISING	\$0	\$100	\$0
239	OTHER PUBLICITY, SUBSCRIPTIONS, DUES (IWORQS + BACKFLOW & GIS)	\$0	\$3,990	\$8,500
245	TELEPHONE AND TELEGRAPH	\$1,776	\$3,000	\$1,800
253	ACCOUNTING AND AUDITING SERVICES/CONVERSION	\$7,997	\$7,100	\$8,520
253	OPEB EVALUATION	\$0	\$1,125	\$1,200
253	WATER/SEWER RATE STUDY	\$0	\$0	\$7,500
255	DATA PROCESSING SERVICES (LOCAL GOVERNMENT CORP & BADGER METER)	\$19,006	\$21,210	\$22,000
259	OTHER PROFESSIONAL SERVICES	\$100	\$1,500	\$500
259	OTHER PROFESSIONAL SERVICES (SALARY COMPENSATION STUDY)	\$4,150	\$0	\$0
263	REPAIR & MAINT. FURNITURE & OFFICE	\$0	\$200	\$0
283	OUT-OF-TOWN EXPENSE	\$0	\$400	\$400
285	STAFF LOCAL TRAVEL	\$0	\$450	\$0
310	OFFICE SUPPLIES AND MATERIALS	\$1,821	\$2,500	\$2,500
311	OFFICE STATIONERY AND FORMS	\$6,984	\$8,000	\$8,000
312	SMALL ITEMS OF EQUIPMENT	\$544	\$500	\$500
326	CITY LOGO SHIRTS-CITY HALL	\$954	\$1,200	\$1,200
329	OTHER OPERATING SUPPLIES	\$26	\$200	\$50
531	BUILDING & OFFICE RENTAL	\$30,000	\$30,000	\$30,000
532	LAND RENTAL	\$300	\$300	\$300
551	TRUSTEE FEES	\$2,500	\$2,500	\$2,500
555	BANK SERVICE CHARGES	\$1,221	\$1,200	\$1,200
556	BANK FEES DIRECT DEPOSIT	\$131	\$200	\$200
948	COMPUTER EQUIPMENT (FRONT OFFICE-CITY HALL)	\$620	\$1,930	\$1,200
	TOTAL ADMINISTRATION & GENERAL EXP.	\$326,542	\$354,905	\$364,300

WATER FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
52119	INFORMATION TECHNOLOGY/DATA PROCESSING			
111	SALARIES - PERM. EMPLOYEES REG.	\$13,846	\$18,885	\$19,710
131	TERMINAL PAY AND SICK LEAVE	\$0	\$0	\$0
141	OASI	\$997	\$1,470	\$1,510
143	RETIREMENT	\$1,170	\$1,740	\$2,100
146	WORKMEN'S COMPENSATION	\$143	\$0	\$50
147	UNEMPLOYMENT INSURANCE	\$8	\$10	\$10
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$200	\$200
211	POSTAGE, BOX RENT, ETC.	\$0	\$40	\$40
224	DUPLICATION	\$0	\$200	\$200
235	MEMBERSHIPS, REGISTRATION	\$82	\$200	\$200
245	TELEPHONE AND TELEGRAPH	\$138	\$300	\$300
251	MEDICAL, DENTAL, VITAL STATS	\$40	\$0	\$0
255	DATA PROCESSING SERVICES (VC3, MDM LICENSING, SUPER GROK AI, VPN LICENSES)	\$20,171	\$10,150	\$32,490
259	OTHER PROFESSIONAL SERVICES-EMAIL SERVICES	\$56	\$200	\$200
263	REPAIR, MAINTENANCE FURNITURE ETC.	\$168	\$240	\$0
283	OUT-OF-TOWN EXPENSE	\$0	\$100	\$100
285	STAFF LOCAL TRAVEL	\$0	\$100	\$100
310	OFFICE SUPPLIES	\$129	\$200	\$200
311	OFFICE STATIONERY AND FORMS	\$23	\$60	\$60
312	SMALL EQUIPMENT ITEMS	\$545	\$500	\$500
326	CITY LOGO SHIRTS	\$136	\$200	\$200
329	OTHER OPERATING SUPPLIES	\$62	\$100	\$100
341	CONSUMABLE TOOLS	\$0	\$0	\$150
948	COMPUTER EQUIPMENT	\$384	\$0	\$0
	TOTAL INFORMATION TECHNOLOGY/DATA PROCESSING	\$38,098	\$34,895	\$58,420

WATER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
52120	NON-OPERATING EXPENSES -WATER			
631	INTEREST ON BONDED DEBT	\$122,200	\$116,150	\$109,400
633	INTEREST ON BANK NOTES	\$11,115	\$10,360	\$9,500
636	INTEREST ON STATE LOANS	\$15,132	\$13,110	\$11,070
640	AMORTIZATION EXPENSE (AJE ONLY)	(\$13,750)	\$0	\$0
	TOTAL NON-OPERATING EXPENSES	\$134,697	\$139,620	\$129,970
51520	INSURANCE - EMPLOYERS SHARE-WATER			
142	HEALTH, DENTAL, LIFE INSURANCE	\$209,118	\$254,780	\$313,500
149	OTHER EMPLOYER CONTRIBUTIONS	\$131	\$225	\$230
	TOTAL INSURANCE EXP. - WATER	\$209,249	\$255,005	\$313,730
51520	INSURANCE-WATER			
511	INSURANCE ON BUILDINGS	\$40,363	\$64,290	\$70,500
512	INSURANCE ON VEHICLES & EQUIPMENT	\$4,705	\$5,000	\$5,800
513	LIABILITY	\$6,612	\$7,000	\$7,500
515	PROFESSIONAL LIABILITY	\$2,215	\$2,220	\$2,500
521	SURETY BONDS - OFFICIALS & EMPLOYEES	\$2,399	\$2,500	\$2,500
	TOTAL INSURANCE	\$56,294	\$81,010	\$88,800
	TOTAL WATER EXPENDITURES	\$3,412,336	\$3,498,160	\$3,652,540

SEWER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
52211	SEWER COLLECTION (LINES)			
111	SALARIES - PERM. EMPLOYEES REG.	\$195,398	\$234,850	\$244,030
112	SALARIES - PERM. EMPLOYEES OT	\$18,840	\$8,260	\$10,000
114	SALARIES - TEMPORARY	\$99	\$0	\$0
131	TERMINAL PAY AND SICK LEAVE	\$6,531	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$16,273	\$18,010	\$19,290
143	RETIREMENT - CURRENT	\$19,098	\$21,980	\$26,040
143	RETIREMENT - CURRENT (AJE)	\$2,341	\$0	\$0
146	WORKMEN'S COMPENSATION	\$7,552	\$7,500	\$6,640
147	UNEMPLOYMENT INSURANCE	\$97	\$190	\$170
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$3,000	\$1,000
211	POSTAGE, BOX RENT, ETC.	\$0	\$100	\$100
212	FREIGHT, EXPRESS, TRUCK CHARGES	\$0	\$100	\$0
213	AUTOMOBILE LICENSES AND TITLE	\$17	\$50	\$50
217	VEHICLE TOW-ON SERVICES	\$111	\$0	\$0
235	MEMBERSHIPS, REG. FEES, & TUITION	\$419	\$1,000	\$1,000
237	ADVERTISING	\$0	\$50	\$0
241	ELECTRIC	\$20,310	\$17,000	\$21,000
245	TELEPHONE AND TELEGRAPH	\$447	\$500	\$600
251	MEDICAL, DENTAL, AND VITAL STATS	\$232	\$300	\$300
254	MOWING SERVICES	\$950	\$1,000	\$1,000
259	OTHER PROFESSIONAL SERVICES	\$2,721	\$4,000	\$2,500
261	REPAIR & MAINTENANCE VEHICLES	\$981	\$100	\$100
262	REPAIR & MAINT. OTHER MACHINERY	\$13,387	\$15,000	\$5,000
266	REPAIR & MAINT. BUILDINGS	\$0	\$100	\$100
310	OFFICE SUPPLIES	\$2	\$350	\$350
312	SMALL ITEMS OF EQUIPMENT	\$0	\$1,000	\$500
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$64	\$800	\$200
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$0	\$500	\$200
323	FOOD	\$88	\$200	\$200
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$431	\$400	\$400
326	CLOTHING AND UNIFORMS	\$5,943	\$6,500	\$6,500
329	OTHER OPERATING SUPPLIES	\$1,399	\$1,500	\$1,000
331	GAS, OIL, DIESEL, GREASE	\$10,414	\$10,000	\$10,000
332	MOTOR VEHICLE PARTS	\$2,904	\$2,000	\$3,000
333	MACHINERY & EQUIPMENT PARTS	\$2,528	\$6,000	\$3,000
334	TIRES, TUBES, ETC.	\$1,489	\$1,500	\$1,500
335	PAINTING AND PLUMBING SUPPLIES	\$329	\$1,000	\$500
336	ELECTRICAL SUPPLIES	\$132	\$500	\$250
338	REPAIR PARTS FOR WATER/SEWER LINES	\$16,128	\$8,000	\$8,000
341	CONSUMABLE TOOLS	\$87	\$600	\$300
412	READY MIX CONCRETE	\$822	\$0	\$1,000
413	PRECAST CONCRETE SUPPLIES	\$36	\$4,000	\$2,000
416	CEMENT & CONCRETE SUPPLIES	\$0	\$1,000	\$500
421	STRUCTURAL STEEL & IRON	\$0	\$100	\$100
422	METAL PIPE & FITTINGS	\$0	\$100	\$100
441	PLASTIC PIPE	\$1,306	\$1,000	\$1,000
451	CRUSHED STONE	\$9,090	\$10,000	\$10,000
471	ASPHALT AND ASPHALT FILLER	\$949	\$2,000	\$2,000
533	MACHINERY AND EQUIPMENT RENTAL	\$15,392	\$15,000	\$5,000
541	PROVISION FOR DEPRECIATION	\$224,962	\$182,000	\$182,000
948	COMPUTER EQUIPMENT	\$0	\$0	\$0
949	OTHER MACHINERY AND EQUIPMENT	\$416	\$0	\$0
	TOTAL SEWER COLLECTION (LINES)	\$600,715	\$589,140	\$578,520

SEWER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
52213	SEWER TREATMENT & DISPOSAL			
111	SALARIES - PERM. EMPLOYEES REG.	\$160,379	\$176,630	\$180,710
112	SALARIES - PERM. EMPLOYEES OT	\$46,354	\$25,780	\$30,000
131	TERMINAL PAY AND SICK LEAVE	\$4,158	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$15,522	\$13,660	\$15,780
143	RETIREMENT - CURRENT	\$18,168	\$18,800	\$19,280
143	RETIREMENT - CURRENT (AJE)	\$2,227	\$0	\$0
146	WORKMEN'S COMPENSATION	\$4,135	\$5,200	\$3,450
147	UNEMPLOYMENT INSURANCE	\$75	\$150	\$120
148	EMPLOYEE EDUCATION AND TRAINING	\$222	\$1,000	\$500
211	POSTAGE, BOX RENT, ETC.	\$61	\$300	\$100
235	MEMBERSHIPS, REGISTRATION	\$400	\$800	\$500
241	ELECTRIC	\$121,357	\$140,000	\$140,000
244	GAS	\$60	\$500	\$200
245	TELEPHONE AND TELEGRAPH	\$2,407	\$2,000	\$2,000
251	MEDICAL, DENTAL, VETERINARY, AND VITAL	\$0	\$200	\$200
254	ENGINEERING SERVICES	\$0	\$1,000	\$0
255	DATA SERVICES FOR SURVEILLANCE CAMERAS-REQUESTED BY I.T. MANAGER)	\$0	\$720	\$1,000
259	OTHER PROFESSIONAL SERVICES	\$125,585	\$100,000	\$125,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$0	\$200	\$0
262	REPAIR & MAINT. OTHER MACHINERY	\$11,346	\$20,000	\$15,000
266	REPAIR & MAINT. BUILDINGS	\$2,582	\$10,000	\$5,000
269	REPAIR & MAINT. OTHER REPAIR & MACH.	\$0	\$500	\$0
283	OUT-OF-TOWN EXPENSE	\$43	\$500	\$250
285	STAFF LOCAL TRAVEL	\$0	\$500	\$250
310	OFFICE SUPPLIES AND MATERIALS	\$791	\$1,800	\$1,000
312	SMALL ITEMS OF EQUIPMENT (REQUESTED BY I.T. MANAGER)	\$0	\$500	\$2,400
	(UNIFI WIFI ACCESS POINT & 24 PORT SWITCH & NANOBEAM SET;(4) OUTDOOR BULLET CAMERAS			
312	SMALL ITEMS OF EQUIPMENT (2,500 + 2,000 FOR 3" SUCTION HOSES)	\$6,007	\$4,790	\$4,500
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$41	\$500	\$250
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$82,980	\$85,000	\$85,000
322	ANNUAL ALLOWANCE FOR BIAUGMENTATION PRODUCTS	\$0	\$0	\$30,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$1,331	\$1,500	\$1,500
326	CLOTHING AND UNIFORMS	\$5,186	\$6,000	\$6,000
329	OTHER OPERATING SUPPLIES	\$3,784	\$4,000	\$3,000
331	GAS, OIL, DIESEL, GREASE	\$1,119	\$5,000	\$2,000
332	MOTOR VEHICLE PARTS	\$0	\$400	\$500
333	MACHINERY & EQUIPMENT PARTS	\$1,905	\$10,000	\$10,000
334	TIRES	\$1,230	\$2,000	\$1,500
335	PAINTING AND PLUMBING SUPPLIES	\$174	\$1,000	\$500
336	ELECTRICAL SUPPLIES	\$0	\$200	\$200
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$0	\$100	\$0
341	CONSUMABLE TOOLS	\$198	\$400	\$400
533	MACHINERY & EQUIPMENT RENTAL	\$685	\$0	\$0
541	PROVISION FOR DEPRECIATION	\$357,528	\$102,000	\$102,000
561	NPDES PERMIT	\$9,000	\$6,000	\$9,000
598	PENALTIES	\$0	\$3,000	\$0
947	OFFICE EQUIPMENT	\$0	\$0	\$0
948	COMPUTER EQUIPMENT (COMPUTER FOR LATONIA)	\$0	\$0	\$1,000
949	OTHER MACHINERY AND EQUIPMENT	\$4,945	\$520	\$0
	TOTAL SEWER TREATMENT & DISPOSAL	\$991,985	\$753,150	\$800,090

SEWER FUND EXPENDITURES FY 2025-26				
Account		FY 2023-24	FY 2024-25	FY 2025-26
Number	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
52215	PUBLIC WORKS BUILDINGS			
241	ELECTRIC	\$2,676	\$2,500	\$2,500
244	GAS	\$1,780	\$3,000	\$2,000
259	OTHER PROFESSIONAL SERVICES	\$936	\$1,550	\$1,000
266	REPAIR & MAINT. BUILDINGS	\$216	\$1,200	\$1,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$163	\$200	\$200
329	OTHER OPERATING SUPPLIES	\$2	\$100	\$100
335	PAINTING AND PLUMBING SUPPLIES	\$0	\$50	\$50
949	OTHER EQUIPMENT (GATE OPENER)	\$0	\$0	\$0
	TOTAL SHOP & MAINTENANCE	\$5,773	\$8,600	\$6,850

SEWER FUND EXPENDITURES FY 2025-26				
Account		FY 2023-24	FY 2024-25	FY 2025-26
Number	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
52216	CUSTOMER ACCT. & COLLECTION-METER READERS			
111	SALARIES - PERM. EMPLOYEES REG.	\$19,081	\$34,950	\$33,650
112	SALARIES - PERM. EMPLOYEES OT	\$0	\$110	\$110
129	OTHER WAGES	\$1,020	\$0	\$0
131	TERMINAL PAY AND SICK LEAVE	\$4,332	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$1,698	\$2,680	\$2,580
143	RETIREMENT - CURRENT	\$2,028	\$3,170	\$3,590
143	RETIREMENT - CURRENT (AJE)	\$249	\$0	\$0
146	WORKMEN'S COMPENSATION	\$924	\$1,300	\$870
147	UNEMPLOYMENT INSURANCE	\$8	\$30	\$30
217	VEHICLE TOW-IN SERVICES	\$12	\$0	\$0
251	MEDICAL, DENTAL, VETERINARY	\$0	\$100	\$100
262	REPAIR & MAINT. OTHER MACHINERY	\$0	\$150	\$0
311	OFFICE STATIONERY AND FORMS	\$0	\$100	\$0
312	SMALL ITEMS OF EQUIPMENT	\$0	\$50	\$100
326	CLOTHING AND UNIFORMS	\$529	\$500	\$600
329	OTHER OPERATING SUPPLIES	\$0	\$200	\$0
331	GAS, OIL, DIESEL, GREASE	\$1,896	\$2,200	\$2,000
332	MOTOR VEHICLE PARTS	\$451	\$300	\$300
334	TIRES	\$0	\$200	\$200
	TOTAL CUSTOMER ACCT. & COLLECTION	\$32,228	\$46,040	\$44,130

SEWER FUND EXPENDITURES FY 2025-26

Account Number	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
52217	ADMINISTRATION -OFFICE STAFF			
111	SALARIES - PERM. EMPLOYEES REG./CITY HALL	\$79,174	\$92,160	\$86,490
111	SALARIES - PERM. EMPLOYEES REG./PUBLIC WORKS	\$28,491	\$28,760	\$31,430
129	OTHER WAGES	\$210	\$210	\$0
131	TERMINAL PAY AND SICK LEAVE	\$3,700	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$8,278	\$9,310	\$9,020
143	RETIREMENT - CURRENT	\$9,626	\$10,500	\$12,580
143	RETIREMENT - CURRENT (AJE ONLY)	\$1,180	\$0	\$0
146	WORKMEN'S COMPENSATION	\$198	\$360	\$340
147	UNEMPLOYMENT INSURANCE	\$42	\$70	\$70
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$500	\$500
211	POSTAGE, BOX RENT, ETC.	\$14	\$100	\$100
213	AUTOMOBILE LICENSES AND TITLES	\$10	\$0	\$0
214	MAILING SERVICE	\$9,879	\$6,000	\$10,000
224	DUPLICATION	\$359	\$500	\$400
235	MEMBERSHIPS, REG. FEES, & TUITION	\$1,248	\$1,500	\$1,500
239	OTHER PUBLICITY, SUBSCRIPTIONS, DUES (IWORQS)	\$0	\$2,660	\$2,660
245	TELEPHONE	\$761	\$1,000	\$1,000
252	LEGAL SERVICES	\$610	\$0	\$0
253	ACCOUNTING AND AUDITING SERVICES/CONVERSION COSTS	\$7,687	\$7,100	\$8,520
253	OPEB EVALUATION	\$0	\$1,125	\$0
253	WATER/SEWER RATE STUDY	\$0	\$0	\$7,500
254	ENGINEERING SERVICES (SEWER I&I STUDY PHASE 2 & 3)	\$0	\$2,000	\$0
255	DATA PROCESSING SERVICES (LOCAL GOVERNMENT CORP. & BADGER)	\$8,026	\$12,300	\$12,000
259	OTHER PROFESSIONAL SERVICES	\$42	\$1,500	\$500
259	OTHER PROFESSIONAL SERVICES (SALARY COMPENSATION STUDY)	\$1,778	\$0	\$0
263	REPAIR & MAINT. FURNITURE & OFFICE	\$0	\$50	\$0
283	OUT-OF-TOWN EXPENSE	\$0	\$200	\$200
285	STAFF LOCAL TRAVEL	\$0	\$1,500	\$0
310	OFFICE SUPPLIES AND MATERIALS	\$810	\$1,000	\$1,000
311	OFFICE STATIONERY AND FORMS	\$2,928	\$4,000	\$4,000
312	SMALL ITEMS OF EQUIPMENT	\$324	\$1,000	\$1,000
326	CITY LOGO SHIRTS-CITY HALL	\$729	\$1,200	\$1,200
329	OTHER OPERATING SUPPLIES	\$12	\$100	\$50
531	BUILDING & OFFICE RENTAL	\$30,000	\$30,000	\$30,000
551	TRUSTEE FEES	\$250	\$250	\$250
555	BANK SERVICE CHARGES	\$15	\$200	\$200
556	DIRECT DEPOSIT FEES	\$89	\$100	\$200
948	COMPUTER EQUIPMENT (FRONT OFFICE - CITY HALL)	\$263	\$1,280	\$800
	TOTAL ADMINISTRATION & GENERAL EXP.	\$196,733	\$218,535	\$223,510

SEWER FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
52219	INFORMATION TECHNOLOGY/DATA PROCESSING			
111	SALARIES - PERM. EMPLOYEES REG.	\$6,923	\$9,275	\$9,850
131	TERMINAL PAY AND SICK LEAVE	\$92	\$0	\$0
141	OASI	\$505	\$740	\$750
143	RETIREMENT	\$593	\$870	\$1,050
146	WORKMEN'S COMPENSATION	\$72	\$30	\$30
147	UNEMPLOYMENT INSURANCE	\$4	\$10	\$10
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$200	\$200
211	POSTAGE, BOX RENT, ETC.	\$0	\$20	\$20
235	MEMBERSHIPS, REGISTRATION	\$35	\$100	\$100
245	TELEPHONE AND TELEGRAPH	\$59	\$150	\$150
251	MEDICAL, DENTAL, VITAL STATS	\$17	\$0	\$0
255	DATA PROCESSING SERVICES (VC3, MDM LICENSING, SUPER GROK AI, VPN LICENSES)	\$8,765	\$5,490	\$13,800
259	OTHER PROFESSIONAL SERVICES-EMAIL SERVICES	\$24	\$100	\$100
263	REPAIR, MAINTENANCE FURNITURE ETC.	\$72	\$120	\$0
283	OUT-OF-TOWN EXPENSE	\$0	\$50	\$50
285	STAFF LOCAL TRAVEL	\$0	\$50	\$50
310	OFFICE SUPPLIES	\$55	\$100	\$100
311	OFFICE STATIONERY AND FORMS	\$10	\$30	\$30
312	SMALL EQUIPMENT ITEMS	\$232	\$200	\$200
326	CITY LOGO SHIRTS	\$58	\$100	\$100
329	OTHER OPERATING SUPPLIES	\$29	\$50	\$50
341	CONSUMABLE TOOLS	\$0	\$0	\$100
948	COMPUTER EQUIPMENT	\$164	\$0	\$0
	TOTAL INFORMATION TECHNOLOGY/DATA PROCESSING	\$17,709	\$17,685	\$26,740

SEWER FUND EXPENDITURES FY 2025-26				
Account		FY 2023-24	FY 2024-25	FY 2025-26
Number	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
52220	NON-OPERATING EXPENSES-SEWER			
631	INTEREST ON BONDED DEBT	\$139,975	\$136,170	\$132,190
633	INTEREST ON BANK NOTES	\$4,763	\$4,440	\$4,070
636	INTEREST ON STATE LOANS	\$517	\$10	\$0
	TOTAL NON-OPERATING EXPENSES	\$145,255	\$140,620	\$136,260
52520	INSURANCE EMPLOYERS SHARE-SEWER			
142	HEALTH, DENTAL, LIFE INSURANCE	\$138,926	\$163,570	\$197,000
149	OTHER EMPLOYER CONTRIBUTIONS	\$131	\$0	\$230
	TOTAL INSURANCE EXP. - SEWER	\$139,057	\$163,570	\$197,230
52520	INSURANCE-SEWER			
511	INSURANCE ON BUILDINGS	\$20,970	\$35,130	\$38,700
512	INSURANCE ON VEHICLES & EQUIPMENT	\$3,221	\$5,000	\$5,000
513	LIABILITY	\$226	\$500	\$500
515	PROFESSIONAL LIABILITY	\$1,107	\$1,110	\$1,110
521	SURETY BONDS - OFFICIALS & EMPLOYEES	\$1,916	\$2,000	\$2,000
	TOTAL INSURANCE	\$27,440	\$43,740	\$47,310
	TOTAL SEWER EXPENDITURES	\$2,156,895	\$1,981,080	\$2,060,640
	TOTAL WATER/SEWER EXPENDITURES	\$5,569,231	\$5,479,240	\$5,713,180

WATER FUND - CAPITAL OUTLAY AND FINANCING BUDGET FY 2025-26				
		FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
	SOURCE OF FUNDS-WATER			
	BAD DEBTS	\$480	\$1,000	\$1,000
	INTEREST EARNINGS	\$74,162	\$25,000	\$25,000
	SALE OF VEHICLES AND EQUIPMENT	\$0	\$0	\$0
	OPERATING REVENUE - WATER	\$3,305,470	\$3,300,000	\$3,500,000
	FLAT RATE WATER SALES	\$0	\$100	\$100
	FORFEITED DISCOUNTS & PENALTIES	\$73,349	\$50,000	\$50,000
	WATER CONNECT FEES	\$35,200	\$40,000	\$35,000
	WATER TAP FEES	\$50,900	\$50,000	\$50,000
	LINE EXTENSION CHARGES	\$0	\$200	\$0
	MISCELLANEOUS	\$58,535	\$20,000	\$20,000
	TOTAL OPERATING AND NON OPERATING REVENUE	\$3,598,096	\$3,486,300	\$3,681,100
	EXPENDITURES	(\$3,412,336)	(\$3,498,160)	(\$3,652,540)
	INCOME BEFORE CAPITAL CONTRIBUTIONS	\$185,760	(\$11,860)	\$28,560
	ARC GRANT (50%)	\$10,389	\$0	\$470,000
	ARPA GRANT	\$78,077	\$524,700	\$470,000
	CHANGE IN NET POSITION	\$274,226	\$512,840	\$968,560
	ADD DEPRECIATION EXPENSE	\$681,774	\$586,000	\$586,000
	TOTAL SOURCES	\$956,000	\$1,098,840	\$1,554,560
	USE OF FUNDS			
	WATER PLANT			
18140	REPLACE MEMBRANE IN TRAIN 4	\$196,800	\$0	\$0
18178	NEW PUMP AND REPAIRED SHAFT-JARNIGAN WELL	\$75,023	\$0	\$0
18178	PULL PUMP AND SHAFT-JARNIGAN WELL	\$0	\$0	\$0
18178	EMERGENCY PURCHASE TO RPLACE VFD ON HIGH SERVICE PUMP	\$26,571	\$0	\$0
18178	HIGH SERVICE PUMP & MOTOR	\$95,000	\$0	\$0
18178	HIGH SERVICE PUMP	\$66,165	\$0	\$0
18178	REBUILD 702 HIGH SERVICE MOTOR	\$0	\$0	\$0
18178	REBUILD (2) CIP MOTORS	\$13,860	\$0	\$0
18178	8 DOOR ACCESS CONTROL SYSTEM	\$0	\$0	\$15,500
18178	A/C VALVE FOR VFD BUILDING	\$0	\$25,000	\$0
18178	(2) BRAY VALVES WITH INTALLATION	\$0	\$15,000	\$0
18178	200 HP VFD	\$0	\$20,000	\$0
18178	1/2 TON PICKUP TRUCK	\$0	\$50,000	\$0
18178	SAVINGS ON PURCHASE OF 1/2 TON PICKUP TRUCK	\$0	(\$7,740)	\$0
18178	MEMBRANE REPLACEMENT IN TRANE # 2	\$0	\$74,000	\$0
18178	A/C AT VFD BUILDING	\$0	\$6,250	\$0
18178	300 HP VFD	\$0	\$20,510	\$0
18178	40 HP VFD	\$0	\$5,100	\$0
18178	INSTALLATION OF TWO VFDS	\$0	\$3,500	\$0
18178	EBARA 65 HP PUMP (EMERGENCY PURCHASE)	\$0	\$12,300	\$0
	TOTAL WATER PLANT	\$473,419	\$223,920	\$15,500
	WATER DISTRIBUTION			
16523	WATER UTILITY RELOCATE (ARPA-FEDERAL)	\$78,077	\$524,700	\$0
16540	WATER STORAGE TANK PROJECT(ARC) 50 % PLUS REMAINING FEDERAL ARPA FUNDS	\$26,432	\$0	\$1,440,000
18178	BACKHOE (FROM FY 22-23)	\$86,088	\$0	\$0
18178	DUMP TRUCK (FROM FY 22-23)	\$59,305	\$0	\$0
18178	UTILITY TRAILER TO HAUL NEW MINI EXCAVATOR	\$3,707	\$0	\$0
18178	PUMP STATION MOTORS (5 YEAR PLAN)	\$0	\$5,000	\$5,000
18178	WATER LINE REPLACEMENT (5 YEAR PLAN)	\$0	\$0	\$50,000
18178	VALVE REPLACEMENT (5-YEAR PLAN)			\$15,000
18178	TRASH PUMP	\$2,590	\$0	\$0
18178	WORK LIGHTS	\$4,515	\$0	\$0
18178	4X4 1/2 TON PICKUP	\$0	\$36,000	\$0
18178	1/2 TON PICKUP	\$0	\$30,000	\$0
18178	SAVINGS ON PURCHASE OF TWO 1/2 TON TRUCKS	\$0	(\$15,290)	\$0
18178	3/4 TON TRUCK WITH SERVICE BED	\$0	\$42,000	\$0
18178	PNEUMATIC ROCK DRILL	\$0	\$3,000	\$0
18178	BUSH HOG ATTACHMENT FOR TRACK LOADER	\$0	\$6,000	\$0
18178	TRENCHER ATTACHEMENT FOR TRACK LOADER	\$0	\$9,000	\$0
18178	SAVINGS ON PURCHASE OF ATTACHMENT FOR TRACK LOADER	\$0	(\$3,500)	\$0
18178	F-750 DUMP TRUCK	\$0	\$0	\$96,000
18178	FISCHER SURELOCK LOCATOR BOX	\$0	\$0	\$3,000
18178	ICS PIPE SAWS WITH CHAINS	\$0	\$0	\$3,000
	TOTAL WATER DISTRIBUTION	\$260,714	\$636,910	\$1,612,000

WATER FUND - CAPITAL OUTLAY AND FINANCING BUDGET FY 2025-26				
		FY 2023-24	FY 2024-25	FY 2025-26
		ACTUAL	ESTIMATED	BUDGETED
	WATER ACCOUNTING/ADMINISTRATION			
16560	AUTOMATED METER INFORMATION SYSTEM	\$0	\$0	\$0
	TOTAL WATER ACCOUNTING/ADMINISTRATION	\$0	\$0	\$0
	DEBT PAYMENTS - PRINCIPAL			
23221	CAPITAL OUTLAY NOTE - W/S EQUIPMENT	\$20,510	\$21,350	\$22,260
23136	STATE LOAN-WATER PLANT PROJECT	\$255,216	\$257,250	\$259,290
23139	CUMBERLAND SECURITIES WATER REFUNDING	\$220,000	\$225,000	\$230,000
	TOTAL DEBT PAYMENTS	\$495,726	\$503,600	\$511,550
	TOTAL USE OF FUNDS	\$1,229,859	\$1,364,430	\$2,139,050
	INCREASE (DECREASE) IN CASH FLOW	(\$273,859)	(\$265,590)	(\$584,490)

SEWER FUND CAPITAL OUTLAY AND FINANCING BUDGET FY 2025-26				
		FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
SOURCE OF FUNDS				
	INTEREST EARNINGS	\$74,161	\$25,000	\$25,000
	INSURANCE RECOVERIES	\$0	\$0	\$0
	SEWER SERVICE CHARGES	\$2,082,436	\$2,000,000	\$2,100,000
	SEWER TAP FEES	\$37,900	\$100,000	\$50,000
	GREASE TRAP FEES	\$11,400	\$11,000	\$11,000
	MISCELLANEOUS	\$0	\$200	\$0
	TOTAL OPERATING AND NON OPERATING REVENUES	\$2,205,897	\$2,136,200	\$2,186,000
	EXPENDITURES	(\$2,156,895)	(\$1,981,080)	(\$2,060,640)
	INCOME BEFORE CAPITAL CONTRIBUTIONS	\$49,002	\$155,120	\$125,360
	RD GRANTS	\$0	\$0	\$0
	CDBG 2021 GRANT	\$558,614	\$0	\$0
	ARPA TDEC FUNDS	\$85,520	\$0	\$0
	TDEC ARPA SWIG CITY		\$980,840	\$1,725,000
	FEDERAL ARPA		\$624,290	\$0
	CHANGE IN NET POSITION	\$693,136	\$1,760,250	\$1,850,360
	DEPRECIATION EXPENSE	\$582,490	\$284,000	\$284,000
	TOTAL SOURCE OF FUNDS	\$1,275,626	\$2,044,250	\$2,134,360
USE OF FUNDS				
SEWER COLLECTION				
16584	CDBG 2021	\$870,101	\$0	\$0
16523	SEWER UTILITY RELOCATE (ARPA-FEDERAL)	\$0	\$624,290	\$0
16524	SEWER PROJECT (ARPA-TDEC)	\$0	\$980,840	\$1,725,000
18278	BACKHOE (FROM FY 22-23 BUDGET)	\$57,392	\$0	\$0
18278	DUMP TRUCK (FROM FY 22-23 BUDGET)	\$25,416	\$0	\$0
18278	UTILITY TRAILER TO HAUL NEW MINI EXCAVATOR	\$1,589	\$0	\$0
18278	SEWER LINE REPLACEMENT (5 YEAR PLAN)	\$0	\$0	\$30,000
18278	LIFT STATION MOTORS (5 YEAR PLAN)	\$0	\$5,000	\$5,000
18278	SCADA	\$110,000	\$0	\$0
18278	TRASH PUMP	\$1,110	\$0	\$0
18278	WORK LIGHTS	\$1,935	\$0	\$0
18278	4X4 1/2 TON PICKUP	\$0	\$24,000	\$0
18278	1/2 TON PICKUP	\$0	\$20,000	\$0
18278	3/4 TON TRUCK WITH SERVICE BED	\$0	\$28,000	\$0
18278	SAVINGS ON PURCHASE OF TWO 1/2 TON TRUCKS	\$0	(\$10,190)	\$0
18278	PNEUMATIC ROCK DRILL	\$0	\$2,000	\$0
18278	BUSH HOG ATTACHMENT FOR TRACK LOADER	\$0	\$4,000	\$0
18278	F-750 DUMP TRUCK	\$0	\$0	\$64,000
18278	FISCHER SURELOCK LOCATOR BOX	\$0	\$0	\$2,000
18278	ICS PIPE SAWS WITH CHAINS	\$0	\$0	\$2,000
	TOTAL SEWER COLLECTION	\$1,067,543	\$1,677,940	\$1,828,000
SEWER TREATMENT PLANT				
18278	TRASH PUMP	\$2,015	\$0	\$0
18278	MINI-SPLIT HVAC UNIT	\$0	\$12,000	\$0
18278	GRIT BRIDGE CABEL REEL	\$0	\$5,000	\$0
18278	DIGESTOR BLOWER	\$0	\$0	\$10,000
18278	GRIT AUGER	\$0	\$0	\$15,000
	TOTAL SEWER TREATMENT	\$2,015	\$17,000	\$25,000
SEWER ACCOUNTING/ADMINISTRATION				
16560	AUTOMATED METER INFORMATION SYSTEM	\$0	\$0	\$0
	TOTAL SEWER ACCOUNTING/ADMINISTRATION	\$0	\$0	\$0

SEWER FUND CAPITAL OUTLAY AND FINANCING BUDGET FY 2025-26				
		FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
	DEBT PAYMENTS			
23221	CAPITAL OUTLAY NOTE	\$8,790	\$9,150	\$9,540
23112	SEWER PLANT-BOND REFUNDING CUMBERLAND SECURITIES	\$70,000	\$70,000	\$75,000
23134	STATE LOAN-11-E SEWER EXTENSION	\$74,964	\$6,300	\$0
23211	RURAL DEVELOPMENT LOAN-SEWER PLANT/LINE EXTENSION	\$61,389	\$62,720	\$64,070
23212	RURAL DEVELOPMENT LOAN-SEWER PLANT	\$87,138	\$88,350	\$89,570
	TOTAL DEBT PAYMENTS	\$302,281	\$236,520	\$238,180
	TOTAL USE OF FUNDS	\$1,371,839	\$1,931,460	\$2,091,180
	INCREASE (DECREASE) IN CASH FLOW	(\$96,213)	\$112,790	\$43,180
	WATER FUND INCREASE (DECREASE)	(\$273,859)	(\$265,590)	(\$584,490)
	SEWER FUND INCREASE (DECREASE)	(\$96,213)	\$112,790	\$43,180
	WATER/SEWER FUND NET INCREASE (DECREASE) CASH FLOW	(\$370,072)	(\$152,800)	(\$541,310)
	CASH BEGINNING OF YEAR	\$5,541,934	\$5,171,863	\$5,019,063
	CASH END OF YEAR	\$5,171,863	\$5,019,063	\$4,477,753

JEFFERSON CITY, TENNESSEE

Resolution 2025 - 15

**A RESOLUTION AUTHORIZING THE CITY OF JEFFERSON CITY
TO COMMIT ADDITIONAL FUNDING ON
ARC PROJECT TN-20725 FOR WATER TANK CONSTRUCTION**

WHEREAS, March 13, 2025, bids were opened on the Appalachian Regional Commission (ARC) project, and the most responsive low bid was Southeastern Tank, Inc. at a bid amount of \$1,734,200; and

WHEREAS, the commitment from the City of Jefferson City will have to be increased in order to award the base bid to Southeastern Tank, Inc.; and

WHEREAS, the increase commitment will show that the City of Jefferson City will provide a total of \$1,370,700.00 towards the ARC project.

NOW THEREFORE, BE IT RESOLVED that the City Council of Jefferson City hereby commits an additional \$870,700 towards the ARC Project that will increase the overall commitment of the City of Jefferson City to \$1,370,700 and the Appalachian Regional Commission will commit \$500,000.00 towards the project for a total project amount of \$1,870,700.

ADOPTED this 2nd day of June, 2024.

APPROVED:

Mitch Cain, Mayor

Attest: _____
Bettina Chandler, City Recorder



OFFICE OF THE CITY MANAGER

AGENDA ITEM REPORT

TO: Honorable Council

FROM: James A. Gallup, City Manager

DATE: May 16, 2025

SUBJECT: Review of bids for N. Hills Tank Project

BACKGROUND:

- On May 14, 2025, 2PM, bids were opened by McGill Associates for the North Hills Water Tank Project. Two vendors submitted bids but only one bid completed all requirements to be read aloud in accordance with bid rules for consideration.
- The responsive bid submitted was from **Southeastern Tank, Inc.** for the amount of **\$1,734,200.**

FISCAL IMPACT:

- Funding Sources for Entire Project:
 - Appalachian Regional Commission 50/50 Matching Grant (\$500,000)
 - Water/Sewer Fund (\$500,000 to match ARC – already budgeted)
 - Remaining American Rescue Plan Act (ARPA) Funds to cover remainder
- Procedurally, East Tennessee Development District requires a resolution from the City of Jefferson City to approve committing the additional \$870,700 for project completion. The total commitment from Jefferson City will be \$1,370,700.

REQUEST/RECOMMENDATION:

- Staff recommends awarding the bid to **Southeastern Tank, Inc.** and approving resolution 2025-15 authorizing the city to commit additional funding on ARC Project TN-20725 for Water Tank Construction at the North Hills location.

ATTACHMENTS:

JEFFERSON CITY, TENNESSEE

Resolution 2025 - 16

**A RESOLUTION AUTHORIZING THE BUILDING OFFICIAL
TO PROCEED WITH THE ANNEXATION
REQUEST FROM MOSSY CREEK FARMS, LLC**

WHEREAS, the City of Jefferson City has received a request for a parcel to be annexed into the City limits from property owner Libby Moser of Mossy Creek Farms, LLC; and

WHEREAS, the parcel is 11.54 acres along Crooke Road (Parcel 023 – Lot 049.00); and

WHEREAS, the requested parcel is located within the City’s growth boundary area, and is adjacent to current City limits; and

WHEREAS, an annexation study summary has been prepared for the requested parcel and is attached to this resolution.

NOW THEREFORE, BE IT RESOLVED that the City Council of Jefferson City hereby authorizes the Building Official to proceed with the annexation process for this parcel of property located off Crooke Road.

ADOPTED this 2nd day of June, 2025.

APPROVED:

Mitch Cain, Mayor

Attest: _____
Bettina Chandler, City Recorder



BUILDING DEPARTMENT AGENDA ITEM REPORT

TO: City Council
FROM: Jeff Houston, Building Official
DATE: May 15, 2025
SUBJECT: Annexation Request

BACKGROUND:

- The City has received a notarized letter with an owner request for annexation of an 11.54 acre parcel along Crooke Road.
- The property is located within our growth boundary.

FISCAL IMPACT:

- Please see the Annexation Study for the requested parcel.

REQUEST/RECOMMENDATION:

I request the City Council's consideration on whether the City has an interest in pursuing annexation of the parcel.

ATTACHMENTS:

Annexation Study

JEFFERSON CITY, TENNESSEE

Resolution 2025 - 17

**A RESOLUTION REJECTING ALL RECENT BIDS FOR JANITORIAL SERVICES
AND CREATING A BUILDING MAINTENANCE POSITION**

WHEREAS, the City of Jefferson City has solicited and received sealed bids for RFB #25-02 Janitorial Services to provide services to Jefferson City Hall, the Jefferson City Police Department, the Jefferson City Public Library; and the Jefferson City Public Works buildings; and,

WHEREAS, all bids tabulated higher than the current costs of providing janitorial services to the aforementioned properties; and

WHEREAS, the City has considered adding an employee to the Department of Public Works' Building Maintenance Division as an alternative to outsourcing the scope of work.

NOW THEREFORE, BE IT RESOLVED the City Council rejects all bids submitted for RFB 25-02 Janitorial Services; and,

FURTHERMORE, authorizes funding for an additional position under the City's Building Maintenance Division for janitorial services and other duties as assigned.

ADOPTED this 2nd day of June, 2025.

APPROVED:

Mitch Cain, Mayor

Attest: _____
Bettina Chandler, City Recorder



OFFICE OF THE CITY MANAGER

AGENDA ITEM REPORT

TO: Honorable Council

FROM: James A. Gallup, City Manager

DATE: May 16, 2025

SUBJECT: Review bids for Janitorial Services

BACKGROUND:

- On May 14, 2025, 2PM, bids were opened for RFB #25-02 for Janitorial Services. There were four vendors that submitted bids for this service contract, and they are tabulated in the attached bid tabulation sheet. Our current contractor decided not to re-bid.
- The lowest bid was from A & F Cleaning Services at \$76,800. An increase of \$22,560 from our current service contract of \$54,240.
- The Building Maintenance Division in Public Works has asked for an additional staff position, starting at \$45,000, including benefits.

FISCAL IMPACT:

- There are two options for Council to Consider
 - Option A: Award bid to A&F Cleaning Services at \$76,800
 - Option B: Reject all bids and hire a Building Maintenance Employee at \$45,000

REQUEST/RECOMMENDATION:

- Staff recommends Option B to have an additional staffer whose duties are to assist with building maintenance with the additional duty of providing janitorial services in-house.

ATTACHMENTS:

JEFFERSON CITY, TENNESSEE

Resolution 2025 - 18

**A RESOLUTION AUTHORIZING THE CITY OF JEFFERSON CITY
TO ENTER INTO A CONTRACT FOR
MOWING AND MAINTENANCE SERVICES**

WHEREAS, the City of Jefferson City recently solicited for and opened bids for RFB 25-03 Mowing and Maintenance of City Properties; and

WHEREAS, the lowest, responsive, responsible bid received was from Full Service Property Management; and

WHEREAS, the City deems it appropriate and in the best interest of the citizens of Jefferson City for the continued mowing and maintenance of various city properties

NOW THEREFORE, BE IT RESOLVED that the City Council of Jefferson City accepts and awards Full Service Property Management the service contract for mowing and maintenance of city properties to include base bid locations (\$56,800 for 31 mows per year) and additional properties to be mowed 10 times per year (\$2,550); and,

FURTHERMORE, Council accepts Full Service Property Management's rate schedule for additional alternates and additional equipment & services on as as-needed basis.

ADOPTED this 2nd day of June, 2025.

APPROVED:

Mitch Cain, Mayor

Attest: _____
Bettina Chandler, City Recorder



OFFICE OF THE CITY MANAGER

AGENDA ITEM REPORT

TO: Honorable Council

FROM: James A. Gallup, City Manager

DATE: May 16, 2025

SUBJECT: Review bids for Mowing & Maintenance of City Properties

BACKGROUND:

- On May 14, 2025, 4PM, bids were opened for RFB #25-03 for Mowing & Maintenance of City Properties. Only one vendor submitted a bid for this service contract, and their bid is tabulated in the attached bid tabulation sheet. The vendor is our current service contractor.
- After review, the current contractor has not increased their base bid rates for mowing and has submitted additional alternates for council review and consideration.

FISCAL IMPACT:

- A minimum of 31 mows per year is \$56,800 for base bid locations. Combined with \$2,550 for lift stations & tank locations for 10x a year is a total of **\$59,350** annually.
- Additional alternates for council consideration are included on the bid tabulation sheet.

REQUEST/RECOMMENDATION:

- Staff recommends awarding the service contract for mowing and maintenance of City Properties to **Full Service Property Management**.
- Additionally, staff recommends accepting the pricing rate schedule, per mow, for the additional alternates and additional equipment & services, if or as needed.

ATTACHMENTS:

JEFFERSON CITY, TENNESSEE

Resolution 2025 - 19

**A RESOLUTION AUTHORIZING THE CITY OF JEFFERSON CITY TO MATCH THE
PROPERTY TAX RELIEF OFFERED BY THE STATE OF TENNESSEE**

WHEREAS, the State of Tennessee Comptroller's Office offers Tax Relief to qualified property owners for assistance with their annual property taxes; and

WHEREAS, the City of Jefferson City currently has approximately 120 to 150 residents who receive tax relief assistance from the State of Tennessee; and

WHEREAS, City residents who qualify are disabled veterans or elderly or disabled with an income limit.

NOW THEREFORE, BE IT RESOLVED that the City Council of Jefferson City authorizes the City Recorder to offer matching tax relief on City property taxes to qualifying residents up to the value of the property taxes owed.

FURTHERMORE, the Council authorizes the matching tax relief program to begin with the 2025 property tax year.

ADOPTED this 2nd day of June, 2025.

APPROVED:

Mitch Cain, Mayor

Attest: _____
Bettina Chandler, City Recorder



FINANCE DEPARTMENT AGENDA ITEM REPORT

TO: City Council
FROM: Bettina Chandler, City Recorder
DATE: May 12, 2025
SUBJECT: Property Tax Relief Program

BACKGROUND:

- There are approximately 120-150 qualified people in the City of Jefferson City who receive tax relief assistance from the State of Tennessee. The residents qualify who are elderly or disabled with an income limit. Residents may also qualify who are a disabled veteran or the widow(er) of a disabled veteran. The tax assistance received from the State to our residents was approximately \$35,000 for FY 2024-25.
- It has been requested that the City match the funds the State gives to our residents, up to the amount due for property taxes.

FISCAL IMPACT:

- The City has proposed approximately \$25,000 in the FY 25-26 Budget for matching tax relief funds to our qualified taxpayers.

REQUEST/RECOMMENDATION:

The amount proposed in the proposed FY 25-26 budget be allowed to assist our qualified elderly, disabled and disabled veterans.

ATTACHMENTS:

JEFFERSON CITY, TENNESSEE

Resolution 2025 - 20

**A RESOLUTION AUTHORIZING THE PARKS AND
RECREATION DEPARTMENT TO APPLY FOR
A RECREATION PLANNING GRANT FROM TENNESSEE
DEPARTMENT OF ENVIRONMENT AND CONSERVATION**

WHEREAS, the Parks and Recreation Department requests to apply for a planning grant through the State of Tennessee Department of Environment and Conservation (TDEC); and

WHEREAS, the Recreation Planning Grant provides money to cities and counties that do not have a Parks and Recreation Systemwide Plan; and

WHEREAS, the City of Jefferson City would like to complete a system-wide plan for our recreation facilities; and

WHEREAS, the Recreation Planning Grant does require a 20% match from the City for a possible match of \$12,000 required from the City of Jefferson City.

NOW THEREFORE, BE IT RESOLVED by the City Council of Jefferson City authorizes and supports the Parks and Recreation Department's application for the Recreation Planning Grant for \$60,000 with a 20% match from the City of Jefferson City.

ADOPTED this 2nd day of June, 2025.

APPROVED:

Mitch Cain, Mayor

Attest: _____
Bettina Chandler, City Recorder



PARKS AND RECREATION DEPARTMENT AGENDA ITEM REPORT

TO: City Council

FROM: Kevin Bolden, Director

DATE: April 30, 2025

SUBJECT: Request Permission to Apply for the TDEC Recreation Planning Grant

BACKGROUND:

- The TDEC Planning Grant is a state-funded program that provides money to cities and counties that do not have a Parks and Recreation Systemwide Plan and would like to complete one.
- This is an 80% state and 20% matching grant.

FISCAL IMPACT:

- The maximum request total project amount for cities and counties applying individually is \$60,000. City(ies)/county partnership or a multi-city partnership maximum request if \$80,000. A multi-county/regional partnership maximum request if \$90,000.

REQUEST/RECOMMENDATION:

I request permission to apply for the TDEC Recreation Planning Grant.

ATTACHMENTS:

JEFFERSON CITY, TENNESSEE

Resolution 2025 - 21

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

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

WHEREAS, a Contract has been presented to Council containing the proposed terms of such a contract covering the period July 1, 2025, through June 30, 2026; and

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

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

That this Council approves the maintenance contract heretofore presented to the Council (Contract # CMA 2610), between the State of Tennessee Department of Transportation and the City of Jefferson City regarding the Maintenance of State Highways through Municipalities; and the Mayor is hereby authorized to execute and join into said Contract on behalf of the City of Jefferson City.

ADOPTED this 2nd day of June, 2025.

APPROVED:

Mitch Cain, Mayor

Attest: _____
Bettina Chandler, City Recorder

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

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

Contractor Edison Registration ID # 4085

Contract #: CMA 2610

A. SCOPE OF SERVICES:

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

B. TERM OF CONTRACT:

This Contract shall be effective on July 1, 2025 ("Effective Date"), and extend for a period of twelve (12) months after the Effective Date ("Term"). The State shall have no obligation for goods or services provided by the Contractor prior to the Effective Date.

C. PAYMENT TERMS AND CONDITIONS:

C.1. Maximum Liability. In no event shall the maximum liability of the State under this Contract exceed one hundred and twenty five thousand nine hundred and eighty two dollars and twenty six cents (\$125,982.26). The payment rates in section C.3 shall constitute the entire compensation due the Contractor for all service and Contractor obligations hereunder regardless of the difficulty, materials or equipment required. The payment rates include, but are not limited to, all applicable taxes, fees, overheads, and all other direct and indirect costs incurred or to be incurred by the Contractor.

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

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

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

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

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

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

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

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

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

- (3) Contract Number (assigned by the State)
- (4) Customer Account Name: Tennessee Department of Transportation
- (5) Customer Account Number (assigned by the Contractor to the above-referenced Customer)
- (6) Contractor Name
- (7) Contractor Tennessee Edison Registration ID Number Referenced in Preamble of this Contract
- (8) Contractor Contact for Invoice Questions (name, phone, and/or fax)
- (9) Contractor Remittance Address
- (10) Description of Delivered Service
- (11) Complete Itemization of Charges, which shall detail the following:
 - i. Service or Milestone Description (including name & title as applicable) of each service invoiced
 - ii. Number of Completed Units, Increments, Hours, or Days as applicable, of each service invoiced
 - iii. Applicable Payment Rate (as stipulated in Section C.3.) of each service invoiced
 - iv. Amount Due by Service
 - v. Total Amount Due for the invoice period

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

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

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

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

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

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

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

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

D. STANDARD TERMS AND CONDITIONS:

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

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

- D.9. Prevailing Wage Rates. All contracts for construction, erection, or demolition or to install goods or materials that involve the expenditure of any funds derived from the State require compliance with the prevailing wage laws as provided in *Tennessee Code Annotated*, Section 12-4-401 *et seq.*.
- D.10. Monitoring. The Contractor's activities conducted and records maintained pursuant to this Contract shall be subject to monitoring and evaluation by the State, the Comptroller of the Treasury, or their duly appointed representatives.
- D.11. Progress Reports. The Contractor shall submit brief, periodic, progress reports to the State as requested.
- D.12. Strict Performance. Failure by any party to this Contract to insist in any one or more cases upon the strict performance of any of the terms, covenants, conditions, or provisions of this Contract shall not be construed as a waiver or relinquishment of any such term, covenant, condition, or provision. No term or condition of this Contract shall be held to be waived, modified, or deleted except by a written amendment signed by the parties hereto.
- D.13. Independent Contractor. The parties hereto, in the performance of this Contract, shall not act as employees, partners, joint venturers, or associates of one another. It is expressly acknowledged by the parties hereto that such parties are independent contracting entities and that nothing in this Contract shall be construed to create a employer/employee relationship or to allow either to exercise control or direction over the manner or method by which the other transacts its business affairs or provides its usual services. The employees or agents of one party shall not be deemed or construed to be the employees or agents of the other party for any purpose whatsoever.
- The Contractor, being a Tennessee governmental entity, is governed by the provisions of the Tennessee Government Tort Liability Act, *Tennessee Code Annotated*, Sections 29-20-101 *et seq.*, for causes of action sounding in tort. Further, no contract provision requiring a Tennessee political entity to indemnify or hold harmless the State beyond the liability imposed by law is enforceable because it appropriates public money and nullifies governmental immunity without the authorization of the General Assembly.
- D.14. State Liability. The State shall have no liability except as specifically provided in this Contract.
- D.15. Force Majeure. The obligations of the parties to this Contract are subject to prevention by causes beyond the parties' control that could not be avoided by the exercise of due care including, but not limited to, natural disasters, riots, wars, epidemics, or any other similar cause.
- D.16. State and Federal Compliance. The Contractor shall comply with all applicable State and Federal laws and regulations in the performance of this Contract.
- D.17. Governing Law. This Contract shall be governed by and construed in accordance with the laws of the State of Tennessee. The Contractor agrees that it will be subject to the exclusive jurisdiction of the courts of the State of Tennessee in actions that may arise under this Contract. The Contractor acknowledges and agrees that any rights or claims against the State of Tennessee or its employees hereunder, and any remedies arising therefrom, shall be subject to and limited to those rights and remedies, if any, available under *Tennessee Code Annotated*, Sections 9-8-101 through 9-8-407.
- D.18. Completeness. This Contract is complete and contains the entire understanding between the parties relating to the subject matter contained herein, including all the terms and conditions of the parties' agreement. This Contract supersedes any and all prior understandings, representations, negotiations, and agreements between the parties relating hereto, whether written or oral.

D.19. Severability. If any terms and conditions of this Contract are held to be invalid or unenforceable as a matter of law, the other terms and conditions hereof shall not be affected thereby and shall remain in full force and effect. To this end, the terms and conditions of this Contract are declared severable.

D.20. Headings. Section headings of this Contract are for reference purposes only and shall not be construed as part of this Contract.

E. SPECIAL TERMS AND CONDITIONS:

E.1. Conflicting Terms and Conditions. Should any of these special terms and conditions conflict with any other terms and conditions of this Contract, these special terms and conditions shall control.

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

The State:

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

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

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

E.3. Subject to Funds Availability. The Contract is subject to the appropriation and availability of State and/or Federal funds. In the event that the funds are not appropriated or are otherwise unavailable, the State reserves the right to terminate the Contract upon written notice to the Contractor. Said termination shall not be deemed a breach of Contract by the State. Upon receipt of the written notice, the Contractor shall cease all work associated with the Contract. Should such an event occur, the Contractor shall be entitled to compensation for all satisfactory and authorized services completed as of the termination date. Upon such termination, the Contractor shall have no right to recover from the State any actual, general, special, incidental, consequential, or any other damages whatsoever of any description or amount.

E.4. MUTCD. In accordance with Tenn. Code Ann. 54-5-108, the Contractor shall conform to and act in accordance with the current edition of the Manual on Uniform Traffic Control Devices (MUTCD) as adopted by rules of the State. Particularly, the Contractor shall sign work-zones associated with this Contract in accordance with the aforesaid MUTCD.

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

IN WITNESS WHEREOF,

CITY OF JEFFERSON CITY:

CONTRACTOR SIGNATUREDATE

PRINTED NAME AND TITLE OF CONTRACTOR SIGNATORY (above)

APPROVED AS TO FORM AND LEGALITY

CONTRACTOR ATTORNEY SIGNATUREDATE

PRINTED NAME AND TITLE OF CONTRACTOR ATTORNEY SIGNATORY (above)

STATE OF TENNESSEE DEPARTMENT OF TRANSPORTATION:

HOWARD H. ELEY, COMMISSIONERDATE

APPROVED AS TO FORM AND LEGALITY

LESLIE SOUTH, GENERAL COUNSELDATE

GUIDELINES COVERING MAINTENANCE
OF STATE HIGHWAYS THROUGH MUNICIPALITIES

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

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

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

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

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

NOTE:

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

ROADWAY SURFACE INVENTORY FOR THE MAINTENANCE OF STATE HIGHWAYS THROUGH MUNICIPALITIES

The following Table itemizes the current roadway surface area to the nearest whole square yard which will be routinely maintained, swept, or flushed by the Contractor under the terms of this contract. The State agrees to reimburse said Contractor in the amount actually expended for street maintenance, excluding machine mowing and litter removal, not to exceed the calculated maximum reimbursement below.

Approved Maximum Reimbursement Per Square Yard:	\$	0.17
Total Roadway Surface Area (YD ²):		633178
Calculated Maximum Reimbursement (Roadway Surface):	\$	107,640.26

[illegible]

INVENTORY OF ELIGIBLE MACHINE MOWING FOR THE MAINTENANCE OF STATE HIGHWAYS THROUGH MUNICIPALITIES

The following Table itemizes the eligible mowing area in acres which will be maintained by the Contractor under the terms of this contract. The State agrees to reimburse said Contractor in the amount actually expended for machine mowing, not to exceed the number of cycles and the price per acre as detailed below.

Approved Mowing Reimbursement Per Acre:	\$ 50.00
Calculated Maximum Reimbursement (Mowing):	\$10,350.00

Mowing Inventory Worksheet								
Route Number	Roadway Type	Begin Termini (LM)	End Termini(LM)	Median Area (acres)	Controlled Access Area (acres)	Segment Total Area (acres)	Number of Mowing Cycles	Contract Segment Total Area (acres)
SR034	2A	14.56	16.56	22	0	22	6	132
SR092	2A	18.4	20.1	12.44	0	12.44	6	74.64
Total Contract Area (acres):								207

**INVENTORY OF ELIGIBLE LITTER REMOVAL FOR THE MAINTENANCE
OF STATE HIGHWAYS THROUGH MUNICIPALITIES**

The following Table itemizes the eligible length of litter removal in linear miles which will be maintained by the Contractor under the terms of this contract. The State agrees to reimburse said Contractor in the amount actually expended for litter removal, not to exceed the number of cycles and the price per linear mile as detailed below.

Approved Litter Reimbursement Per Mile:	\$ 60.00
Calculated Maximum Reimbursement (Litter):	\$ 7,992.00

Litter Inventory Worksheet									
Route Number	Roadway Type	Beginning Termini (LM)	Ending Termini (LM)	Segment Length (mi.)	Litter Pass Miles Per Segment	Segment Total Litter (mi.)	Price per Litter Mile	Number of Litter Cycles	Contract Segment Total Litter (\$)
SR034	2A	14.56	16.56	2	3	6	\$ 60.00	12	4320
SR092	2A	18.4	20.1	1.7	3	5.1	\$ 60.00	12	3672
Total Contract Litter (mi.):								133.2	\$ 7,992.00

Rev. 03-07-2025

CITY MAINTENANCE
ROADWAY TYPICAL SECTIONS

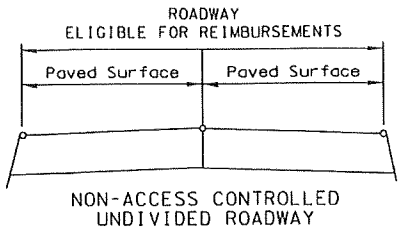


FIGURE 1A

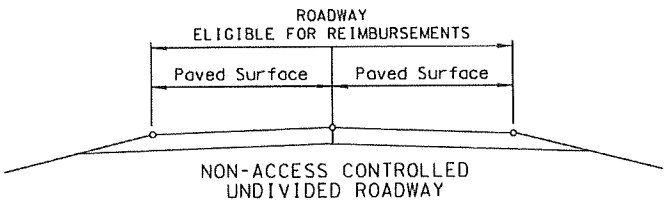


FIGURE 1B

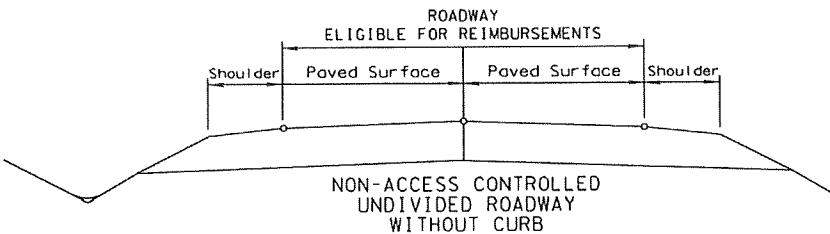


FIGURE 1C

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

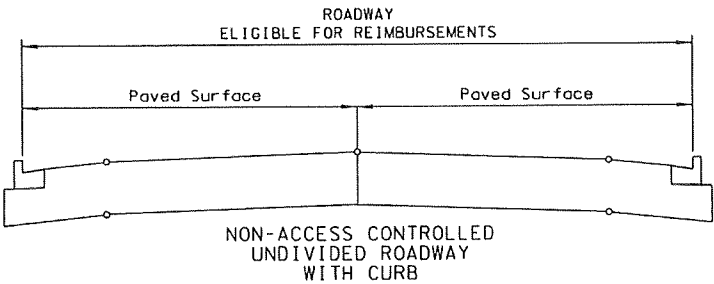


FIGURE 1D

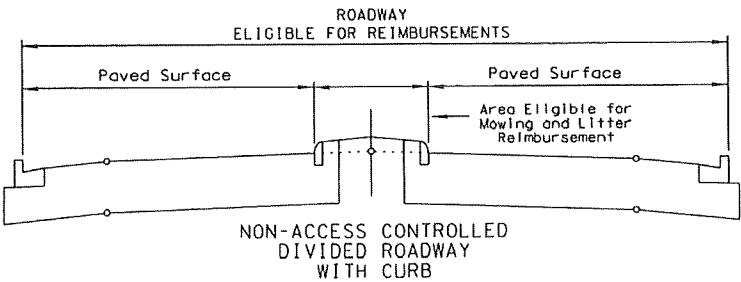
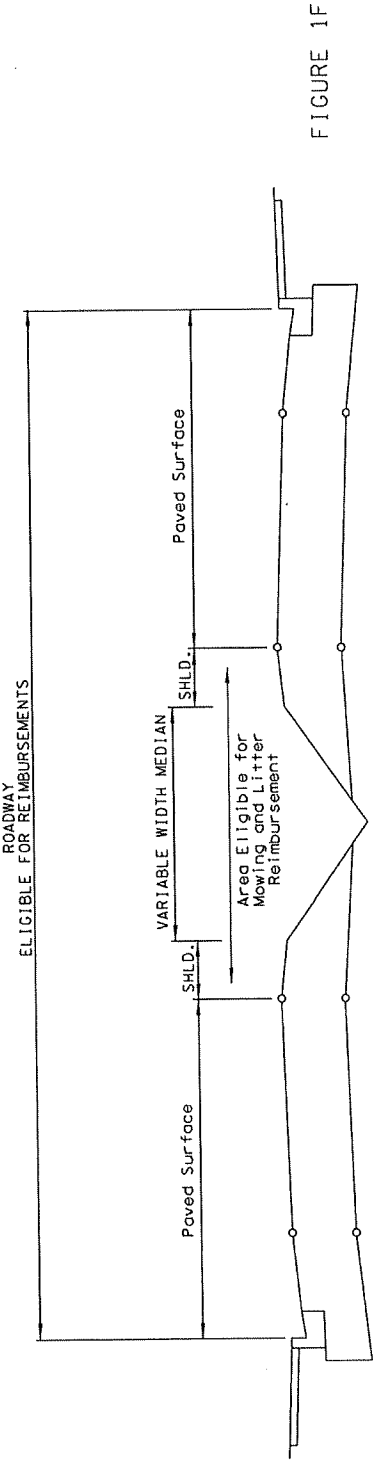


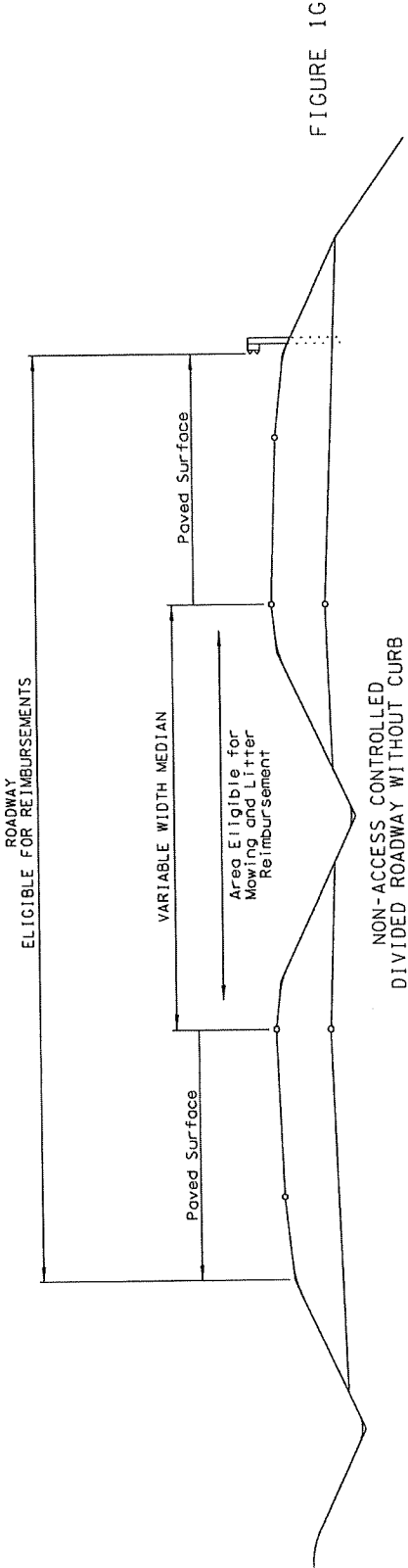
FIGURE 1E

Rev. 03-07-2025

CITY MAINTENANCE
ROADWAY TYPICAL SECTIONS



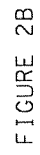
NON-ACCESS CONTROLLED
DIVIDED ROADWAY WITH CURB



NON-ACCESS CONTROLLED
DIVIDED ROADWAY WITHOUT CURB

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

CITY MAINTENANCE ROADWAY TYPICAL SECTIONS



"EXHIBIT B"
MAXIMUM ALLOWABLE EQUIPMENT RATES
2025-2026 FISCAL YEAR

ITEM NO.	DESCRIPTION OF EQUIPMENT	RATE	UNIT
1	SEDAN, POLICE OR FULL SIZE	0.14	MI
2	TRUCK, PICKUP	0.37	MI
3	TRUCK, ¾ TO 1 TON LIGHT DUTY	0.43	MI
4	TRUCK, ¾ TO 1 TON 4X4	0.55	MI
5	TRUCK, UTILITY/SERVICE BODY	0.69	MI
6	TRUCK, DUMP UP TO 15,000 GVWR	24.65	MI
7	TRUCK, DUMP OVER 15,000 UP TO 20,000 GVWR	28.12	MI
8	TRUCK, DUMP OVER 20,000 UP TO 40,000 GVWR	42.35	MI
9	TRUCK, DUMP TANDEM AXLE OVER 40,000 GVWR	68.00	MI
10	TRUCK, STAKE OR FLATBED UP TO 10,000 GVWR	1.52	MI
11	TRUCK, STAKE OR FLATBED OVER 10,000 UP TO 20,000 GVWR	1.99	MI
12	TRUCK, STAKE OR FLATBED OVER 20,000	3.05	MI
13	TRUCK, FLATBED OVER 32,500 GVWR	54.00	MI
14	TRUCK, TRACTOR SINGLE AXLE	2.99	MI
15	TRUCK, TRACTOR TANDEM AXLE	3.14	MI
16	TRUCK, SEWER/CULVERT/CATCH BASIN/ CLEANER (VAC-ALL)	151.75	HR
17	SWEEPER, TRUCK MOUNTED	207.14	HR
18	SWEEPER, SELF-PROPELLED	109.14	HR
19	TRUCK, W/STREET FLUSHER	70.16	HR
20	TRUCK, CRANE	64.36	HR
21	TRUCK, EXCAVATOR	219.15	HR
22	TRUCK, REFUSE COLLECTION	2.34	MI
23	TRACTOR, W/SWEEPER	65.87	HR
24	TRACTOR, W/DITCHER	127.11	HR
25	TRACTOR, WHEEL	100.52	HR
26	CHIPPER, BRUSH	71.09	HR
27	TRAILER, TILT	8.30	HR
28	TRAILER, PLATFORM OR GENERAL	29.00	HR
29	TRAILER, LOW BOY TANDEM	20.75	HR
30	JOINT & CRACK SEALING MACHINE	56.73	HR
31	ASPHALT RECLAIMER/RECYCLER MACHINE	75.60	HR
32	PAVER, ASPHALT SELF-PROPELLED	148.60	HR
33	PAVER, ASPHALT PULL TYPE	0.00	HR
34	DISTRIBUTOR, ASPHALT, PULL TYPE	51.39	HR
35	CHIP SPREADER MACHINE	108.96	HR
36	EXCAVATOR, TRACK TYPE (TRACKHOE)	164.26	HR

"EXHIBIT B"
MAXIMUM ALLOWABLE EQUIPMENT RATES
2025-2026 FISCAL YEAR

	DESCRIPTION OF EQUIPMENT	RATE	UNIT
37	DRAGLINES AND CRANES	152.68	HR
38	TRACTOR, CRAWLER (DOZER)	165.69	HR
39	MOTOR GRADER	108.46	HR
40	BACKHOE	75.28	HR
41	LOADER, FT END RUBBER TIRED (ARTICULATED) UP TO 1 CU. YD.	81.19	HR
42	LOADER, FT END RUBBER TIRED (ARTICULATED) OVER 1 UP TO 1.5 CY	69.58	HR
43	LOADER, FT END RUBBER TIRED (ARTICULATED) OVER 1.5 CU. YD.	113.29	HR
44	LOADER, FRONT END TRACK TYPE	91.92	HR
45	LOADER, SKID-STEER	103.56	HR
46	PROFILER, MILLING MACHINE	520.01	HR
47	ROLLER, WALK BEHIND	8.73	HR
48	ROLLER, STEEL WHEEL, 1 TO 5 TONS	170.30	HR
49	ROLLER, STEEL WHEEL, OVER 5 TONS	52.02	HR
50	GENERATOR, PORTABLE	51.80	HR
51	AIR COMPRESSOR, PORTABLE OR PULL TYPE	63.18	HR
52	WELDER, PORTABLE OR PULL TYPE	11.35	HR
53	CONCRETE MIXER, PORTABLE OR PULL TYPE	59.12	HR
54	CURBING MACHINE	139.00	HR
55	PAINT MACHINE, WALK BEHIND	72.36	HR
56	PAINT MACHINE, TRUCK MOUNTED (LARGE)	176.15	HR
57	THERMOPLASTIC MARKING MACHINE, WALK BEHIND	41.41	HR
58	TRAFFIC LINE REMOVER (WATER BLASTER)	101.08	HR
59	ARROW BOARD, TRAILER OR TRUCK MOUNTED	3.82	HR
60	MESSAGE SIGN, TRAILER MOUNTED	3.82	HR
61	LIGHT TOWER, TRAILER MOUNTED	32.47	HR
62	TRUCK MOUNTED ATTENUATOR	4.71	HR

“EXHIBIT B”
CITY OF JEFFERSON CITY
MAXIMUM ALLOWABLE LABOR RATES
 (To be supplied by the City at this time)
 Beginning July 1, 2025 and ending June 30, 2026

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

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

MEMO

TO: James Gallup, Bettina Chandler
City Council
From: Porter G. Massengill
Date: May 20, 2025

RE: State Route Maintenance Contract
FY: 2025-2026

I have reviewed our proposed contract with the State of Tennessee Department of Transportation for State Street and right-of-way maintenance by City forces for the upcoming fiscal year (2025-2026) in the amount of \$125,982.26. The contract requires the same procedures as before, a resolution and Council approval. I find the document to be acceptable and respectfully request that the contract be extended for another year.

Respectfully,



Porter Massengill
Director of Public Works and Utilities
Jefferson City, TN

JEFFERSON CITY, TENNESSEE

Ordinance 2025-05

AN ORDINANCE OF THE CITY OF JEFFERSON CITY, TENNESSEE AMENDING THE OPERATING BUDGET FOR THE **FISCAL YEAR 2024-25**.

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

Section 1. The annual operating budget of the City of Jefferson City, Tennessee, for the **Fiscal Year 2024-25** is hereby amended per the attached spreadsheet:

SEE ATTACHMENT

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

Passed this:

First Reading: 2nd day of June 2025

Second Reading: 17th day of June 2025

Mitch Cain, Mayor

Attest: _____
Bettina Chandler, City Recorder



FINANCE DEPARTMENT AGENDA ITEM REPORT

TO: City Council

FROM: Bettina Chandler, City Recorder

DATE: May 8, 2025

SUBJECT: Request to Amend the Operating Budget for Fiscal Year 2024-25

BACKGROUND:

- The City's Operating Budget needs to be amended to accurately reflect the receipts and expenditures for the current fiscal year.
- The changes requested have been appropriately approved as the fiscal year has progressed.

FISCAL IMPACT:

- The General Fund, Sanitation Fund, Street Aid Fund, Drug Fund and Water/Sewer Fund need to be adjusted to accurately reflect the revenues and expenditures throughout the fiscal year.

REQUEST/RECOMMENDATION:

I request that the proposed ordinance be put forward for approval by the Council.

ATTACHMENTS:

Proposed Ordinance 2025-05

GENERAL FUND - REVENUES FY 2024-25				
Account Number	ACCOUNT NAME	FY 2024-25 BUDGET / AMENDMENTS	AMENDMENTS	FY 2024-25 BUDGET TOTAL
	LOCAL TAXES			
31110	REAL & PERSONAL PROPERTY TAX	\$3,510,000	\$100,600	\$3,610,600
31200	PROPERTY TAX DELINQUENT	\$80,000	\$88,180	\$168,180
31300	INTEREST, PENALTY, COURT COST	\$23,000	\$9,060	\$32,060
31610	LOCAL SALES TAX	\$5,100,000		\$5,100,000
31710	WHOLESALE BEER TAX	\$316,000	(\$46,000)	\$270,000
31720	WHOLESALE LIQUOR TAX	\$280,000		\$280,000
31800	LOCAL BUSINESS TAX	\$200,000		\$200,000
31912	CABLE TV FRANCHISE	\$72,000	(\$10,000)	\$62,000
31980	MIXED DRINK TAXES	\$5,500		\$5,500
	TOTAL LOCAL TAXES	\$9,586,500	\$141,840	\$9,728,340
	LICENSE AND PERMITS			
32210	BEER ANNUAL PRIVILEGE TAX	\$2,500	\$200	\$2,700
32220	BEER PERMIT APPLICATION FEES	\$0	\$1,000	\$1,000
32240	BEER LICENSE HOLDER FINES	\$0		\$0
32410	ANIMAL REGISTRATION	\$100		\$100
32610	BUILDING PERMITS	\$250,000	(\$47,000)	\$203,000
32650	EXCAVATING PERMITS	\$0	\$2,700	\$2,700
32690	OTHER PERMITS	\$0		\$0
32710	SIGN PERMITS	\$1,000	(\$500)	\$500
	TOTAL LICENSES AND PERMITS	\$253,600	(\$43,600)	\$210,000
	INTERGOVERNMENTAL REVENUE			
33310	HOUSING AUTHORITY, LIEU OF TAX	\$35,000	\$21,450	\$56,450
33320	TVA PAYMENTS IN LIEU OF TAX	\$101,020	\$1,680	\$102,700
33410	LAW ENFORCEMENT EDUCATION	\$23,200	\$800	\$24,000
33420	FIRE DEPARTMENT EDUCATION	\$15,400	\$7,400	\$22,800
33510	STATE SALES TAX	\$1,018,700		\$1,018,700
33511	TELECOM INTERSTATE SALES TAX	\$6,000		\$6,000
33520	STATE INCOME TAX	\$0	\$2,640	\$2,640
33530	STATE BEER TAX	\$3,870		\$3,870
33553	STATE GASOLINE INSPECTION FEE	\$15,400		\$15,400
33558	TRANSPORTATION MODERNIZATION TAX	\$0	\$3,000	\$3,000
33593	CORPORATE/BANK EXCISE TAX	\$30,000		\$30,000
33594	SPORTS BETTING PRIVILEGE TAX	\$12,200	\$1,120	\$13,320
	TOTAL INTERGOVERNMENTAL REVENUE	\$1,260,790	\$38,090	\$1,298,880
	GRANT REVENUE			
33190	OTHER FEDERAL GRANTS-BPV GRANT & HIDTA OVERTIME	\$0	\$18,950	\$18,950
33400	STATE GRANT-BRIDGE	\$0		\$0
33430	OTHER GRANT RELIEF	\$0	\$24,920	\$24,920
33431	VCIF GRANTS - FORMULA & COLLABORATIVE	\$0		\$0
33470	FIRE 2023 HMEP GRANT	\$0		\$0
33480	STATE GRANT - RECRUITMENT & RETENTION GRANT	\$0	\$4,000	\$4,000
33490	RECRUITMENT RETENSION GRANT	\$0		\$0
33490	TRAFFIC CONTROL GRANT (T.H.S.O.)	\$0	\$24,030	\$24,030
33490	STATE GRANT-RESCUE SQUAD GRANT	\$0	\$20,000	\$20,000
33560	STP - OLD AJ HWY PAVING	\$0	\$23,470	\$23,470
33590	OTHER STATE REVENUE ALLOCATIONS-CARES	\$0		\$0
33720	JHFB GRANTS & EMBRIDGE ENERGY GRANT	\$103,450	\$16,000	\$119,450
	TOTAL GRANT REVENUE	\$103,450	\$131,370	\$234,820

GENERAL FUND - REVENUES FY 2024-25				
Account Number	ACCOUNT NAME	FY 2024-25 BUDGET / AMENDMENTS	AMENDMENTS	FY 2024-25 BUDGET TOTAL
	CHARGES FOR SERVICES			
	GENERAL			
34121	CLERK'S FEES - BUSINESS TAX	\$2,500	(\$500)	\$2,000
34190	PLANNING COMMISSION FILING FEE	\$400	\$60	\$460
34191	HISTORIC ZONING FILING FEE	\$100		\$100
34210	SPECIAL POLICE SERVICE-CNU	\$329,550		\$329,550
34310	HWYS & STREETS CHARGES FOR SERV.	\$125,980		\$125,980
	TOTAL GENERAL SERVICES	\$458,530	(\$440)	\$458,090
	COMMUNITY CENTER			
34711	SEASON PASSES	\$38,000	(\$2,000)	\$36,000
34712	ENTRY FEES	\$50,000	(\$2,000)	\$48,000
34714	MEETING ROOM RENTAL	\$30,000		\$30,000
34716	SILVER SNEAKERS/ASH	\$1,200	\$3,200	\$4,400
34717	PROGRAM INCOME	\$12,000	\$4,500	\$16,500
34723	SWIMMING LESSONS	\$5,000	(\$2,000)	\$3,000
	TOTAL COMMUNITY CENTER	\$136,200	\$1,700	\$137,900
	OUTDOOR SWIMMING POOL			
34721	SEASON PASSES	\$4,000		\$4,000
34722	ADMITTANCE FEES	\$30,000		\$30,000
34724	RENTAL CHARGES	\$6,000		\$6,000
	TOTAL OUTDOOR SWIMMING POOL	\$40,000	\$0	\$40,000
	GENERAL RECREATION			
34740	BASKETBALL GATE CHARGES	\$1,100	\$90	\$1,190
34741	TEE BALL CHARGES	\$850		\$850
34743	BASKETBALL YOUTH ENTRY FEES	\$1,200	(\$190)	\$1,010
34747	SOFTBALL FEES	\$0		\$0
34748	SALE OF BASKETBALL SHIRTS	\$500	(\$400)	\$100
34749	SALE OF T-BALL SHIRTS	\$450		\$450
34750	FESTIVAL PERMITS	\$0	\$1,850	\$1,850
34790	OTHER RECREATION CHARGES	\$500	(\$450)	\$50
	TOTAL GENERAL RECREATION	\$4,600	\$900	\$5,500

GENERAL FUND - REVENUES FY 2024-25			
Account Number	ACCOUNT NAME	FY 2024-25 BUDGET / AMENDMENTS	FY 2024-25 ADENDMENTS
			BUDGET TOTAL
	FINES, FORFEITS, & PENALTIES		
35100	CITY LITIGATION TAX	\$13,000	\$2,000
35110	CITY COURT FINES AND COSTS	\$130,000	\$25,000
35140	DRUG FINES	\$17,000	
35160	FINES FROM COUNTY COURT	\$25,000	
35300	CITY FINES PENALTIES	\$3,000	\$140
34240	ACCIDENT REPORT CHARGES	\$0	
	TOTAL FINES, FORFEITS, & PENALTIES	\$188,000	\$27,140
	OTHER REVENUE		
36100	INTEREST EARNINGS	\$300,000	\$180,000
36211	HOSPITAL LEASE PAYMENTS	\$850,000	
36212	RENT FROM WATER/SEWER	\$60,000	
36215	MOB LEASE PAYMENT	\$2,000	
36330	SALE OF EQUIPMENT	\$11,100	\$68,540
36350	INSURANCE RECOVERIES	\$22,350	\$11,310
36700	CONTRIBUTION AND DONATIONS	\$0	\$100
36720	CONTRIBUTION AND DONATIONS-ORGANIZATIONS	\$0	\$604,330
36721	CONTRIBUTION FROM COUNTY-FIRE DEPARTMENT	\$96,880	
36900	OTHER FINANCING SOURCES	\$14,500	\$5,750
36910	REROFFERING PREMIUM-BOND SALE LIBRARY	\$0	
36920	BOND SALE-LIBRARY	\$0	
36930	LOAN PROCEEDS-POLICE VEHICLES AND STREET VEHICLES/EQUIPMENT	\$0	
	TOTAL OTHER REVENUE	\$1,356,830	\$870,030
	TOTAL GENERAL FUND REVENUES	\$13,388,500	\$1,167,030
27100	UNASSIGNED FUND BALANCE-DECREASE	\$334,310	(\$397,740)
	TOTAL REVENUES AND FUND BALANCE	\$13,722,810	\$769,290
	GRAND TOTAL-EXPENDITURES	\$13,722,810	\$769,290
	UNASSIGNED FUND BALANCE INCREASE		

GENERAL FUND - EXPENDITURES FY 2024-25				
Account		FY 2024-25		FY 2024-25
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
41111	CITY COUNCIL			
111	SALARIES	\$20,400		\$20,400
141	OASI	\$4,800		\$4,800
143	RETIREMENT - CURRENT	\$1,840		\$1,840
211	POSTAGE, BOX RENT, ETC.	\$50		\$50
224	DUPLICATION	\$900		\$900
235	MEMBERSHIPS, REGISTRATION	\$500		\$500
236	PUBLIC RELATIONS-CHRISTMAS DINNER & OTHER	\$8,000		\$8,000
237	ADVERTISING	\$1,000		\$1,000
238	TOURISM & ECONOMIC DEVELOPMENT	\$0		\$0
239	DUES- TML & ETDD & CHAMBER	\$12,150		\$12,150
245	TELEPHONE AND TELEGRAPH	\$1,400		\$1,400
252	LEGAL SERVICES	\$0		\$0
258	WEB SITE SERVICES	\$1,600		\$1,600
259	OTHER PROFESSIONAL SERVICES	\$600	\$2,410	\$3,010
283	OUT-OF-TOWN EXPENSE	\$1,500		\$1,500
285	STAFF LOCAL TRAVEL	\$21,000		\$21,000
287	MEALS AND ENTERTAINMENT	\$21,000		\$21,000
310	OFFICE SUPPLIES AND MATERIALS	\$100		\$100
311	OFFICE STATIONARY AND FORMS	\$100		\$100
312	SMALL ITEMS OF EQUIPMENT	\$2,150		\$2,150
323	FOOD	\$500		\$500
326	CLOTHING	\$1,000		\$1,000
329	OTHER OPERATING SUPPLIES	\$0		\$0
342	SIGN PARTS	\$0		\$0
760	TRANSFER TO OTHER FUNDS	\$0		\$0
790	OTHER CONTRIBUTIONS	\$64,000		\$64,000
949	OTHER MACHINERY AND EQUIPMENT	\$15,000	(\$5,000)	\$10,000
	TOTAL CITY COUNCIL	\$179,590	(\$2,590)	\$177,000

GENERAL FUND - EXPENDITURES FY 2024-25			
Account		FY 2024-25 BUDGET / AMENDMENTS	FY 2024-25 BUDGET TOTAL
	ACCOUNT NAME	AMENDMENTS	
41210	CITY COURT		
252	LEGAL SERVICES	\$20,000	\$20,000
290	CONTRACTUAL SERVICES-SPANISH INTERPRETER	\$200	\$200
	TOTAL CITY COURT	\$20,200	\$20,200

GENERAL FUND - EXPENDITURES FY 2024-25				
Account		FY 2024-25		FY 2024-25
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
41320	CITY MANAGER			
111	SALARIES - PERM. EMPLOYEES REG.	\$110,550		\$110,550
114	SALARIES - TEMP. EMPLOYEES REG	\$0		\$0
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI	\$8,430		\$8,430
143	RETIREMENT	\$9,960		\$9,960
146	WORKMEN'S COMPENSATION	\$230		\$230
147	UNEMPLOYMENT INSURANCE	\$20	\$20	\$40
148	EMPLOYEY EDUCATIONAND TRAINING	\$1,600		\$1,600
211	POSTAGE, BOX RENT, ETC.	\$100		\$100
224	DUPLICATION	\$750		\$750
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$100		\$100
235	MEMBERSHIPS, REGISTRATION	\$3,500		\$3,500
236	PUBLIC RELATIONS	\$0		\$0
239	OTHER PUBLICITY, SUBSCR. DUES	\$18,000	\$300	\$18,300
245	TELEPHONE AND TELEGRAPH	\$2,500		\$2,500
263	REPAIR, MAINTENANCE OFFICE EQUIP.	\$0		\$0
283	OUT-OF-TOWN EXPENSE	\$8,000		\$8,000
285	STAFF LOCAL TRAVEL	\$8,400	\$100	\$8,500
287	MEALS AND ENTERTAINMENT	\$3,000		\$3,000
310	OFFICE SUPPLIES AND MATERIALS	\$1,000		\$1,000
311	OFFICE STATIONERY AND FORMS	\$200		\$200
312	SMALL EQUIPMENT ITEMS	\$1,000		\$1,000
323	FOOD	\$0		\$0
326	CLOTHING - CITY LOGO SHIRTS	\$1,000		\$1,000
	TOTAL CITY MANAGER	\$178,340	\$420	\$178,760

GENERAL FUND - EXPENDITURES FY 2024-25

Account	ACCOUNT NAME	FY 2024-25	AMENDMENTS	FY 2024-25
		BUDGET / AMENDMENTS		BUDGET TOTAL
41430	GENERAL ELECTIONS			
237	ADVERTISING	\$100	\$0	\$100
311	OFFICE STATIONERY AND FORMS	\$300	\$100	\$400
	TOTAL GENERAL ELECTIONS	\$400	\$100	\$500

GENERAL FUND - EXPENDITURES FY 2024-25				
Account		FY 2024-25		FY 2024-25
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
41510	CITY RECORDER			
111	SALARIES - PERM. EMPLOYEES REG.	\$245,480	\$20,000	\$265,480
129	OTHER WAGES (LONGEVITY-KIM CARMICHAEL)	\$0	\$1,200	\$1,200
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI	\$18,750	\$1,800	\$20,550
143	RETIREMENT	\$22,160		\$22,160
146	WORKMEN'S COMPENSATION	\$600		\$600
147	UNEMPLOYMENT INSURANCE	\$130		\$130
148	EMPLOYEE EDUCATION AND TRAINING	\$3,000		\$3,000
211	POSTAGE, BOX RENT, ETC.	\$3,000	\$1,000	\$4,000
224	DUPLICATION	\$2,000	\$2,000	\$4,000
227	MAP PRINTING	\$0		\$0
231	PUBLICATION OF NOTICES	\$3,500		\$3,500
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$100		\$100
235	MEMBERSHIPS, REGISTRATION	\$700		\$700
239	DOCUMENT SHREDDING FEE	\$0		\$0
245	TELEPHONE AND TELEGRAPH	\$1,700	\$200	\$1,900
251	MEDICAL, DENTAL, VITAL STATS	\$0		\$0
255	DATA PROCESSING SERVICES	\$34,400		\$34,400
259	OTHER PROFESSIONAL SERVICES	\$1,000		\$1,000
263	REPAIR, MAINTENANCE FURNITURE ETC.	\$500		\$500
283	OUT-OF-TOWN EXPENSE	\$1,000		\$1,000
285	STAFF LOCAL TRAVEL	\$300		\$300
293	RECORDING DOCUMENTS	\$100		\$100
310	OFFICE SUPPLIES	\$5,000		\$5,000
311	OFFICE STATIONERY AND FORMS	\$3,000		\$3,000
312	SMALL EQUIPMENT ITEMS	\$5,200		\$5,200
326	CITY LOGO SHIRTS	\$2,000		\$2,000
329	OTHER OPERATING SUPPLIES	\$0		\$0
555	BANK SERVICE CHARGES-WIRES	\$250		\$250
556	BANK SERVICE CHARGES-DIRECT DEPOSIT	\$1,200	\$150	\$1,350
948	COMPUTER EQUIPMENT	\$8,000	\$6,800	\$14,800
	TOTAL CITY RECORDER	\$363,070	\$33,150	\$396,220

GENERAL FUND - EXPENDITURES FY 2024-25				
Account		FY 2024-25 BUDGET / AMENDMENTS	AMENDMENTS	FY 2024-25 BUDGET TOTAL
	ACCOUNT NAME			
41520	CITY ATTORNEY			
252	LEGAL SERVICES	\$20,000	\$0	\$20,000
	TOTAL CITY ATTORNEY	\$20,000	\$0	\$20,000

GENERAL FUND - EXPENDITURES FY 2024-25				
Account		FY 2024-25		FY 2024-25
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENT	BUDGET TOTAL
41530	ACCOUNTING AND AUDITING			
253	ACCOUNTING AND AUDITING SERVICES	\$25,800		\$25,800
253	ACCOUNTING AND AUDITING SERVICES - JCIDB	\$7,500		\$7,500
253	OTHER ACCOUNTING SERVICES-CAPITAL OUTLAY	\$5,000	\$3,000	\$8,000
253	STATE AUDIT CONVERSION COSTS	\$2,000		\$2,000
253	OPEB EVALUATION	\$5,250		\$5,250
	TOTAL ACCOUNTING AND AUDITING	\$45,550	\$3,000	\$48,550
41550	TAX ADMINISTRATION			
259	OTHER PROFESSIONAL SERVICES	\$3,700	\$25,200	\$28,900
	TOTAL TAX ADMINISTRATION	\$3,700	\$25,200	\$28,900
41640	DATA PROCESSING			
111	SALARIES - PERM. EMPLOYEES REG.	\$67,270		\$67,270
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYER'S SHARE)	\$5,150		\$5,150
143	RETIREMENT-CURRENT	\$6,080		\$6,080
146	WORKMEN'S COMPENSATION	\$180		\$180
147	UNEMPLOYMENT INSURANCE	\$20		\$20
148	EMPLOYEE EDUCATION AND TRAINING	\$700		\$700
211	POSTAGE, BOX RENT, ETC	\$140		\$140
224	DUPLICATION	\$200		\$200
231	PUBLICATION OF FORMAL AND LEGAL NOTICES	\$0		\$0
233	SUBSCRIPTIONS TO NEWSPAPERS AND PERIODICALS	\$0		\$0
235	MEMBERSHIPS, REGISTRATION FEE, AND TUITION	\$200	\$24,900	\$25,100
245	TELEPHONE	\$1,050		\$1,050
251	MEDICAL, DENTAL, VETERINARY, AND VITAL STATISTICS	\$0		\$0
255	DATA PROCESSING	\$35,520	\$5,000	\$40,520
259	OTHER PROFESSIONAL SERVICES	\$400		\$400
263	REPAIR AND MAINTENANCE FURNITURE, OFFICE	\$250		\$250
283	OUT-OF-TOWN EXPENSE	\$350		\$350
285	STAFF LOCAL TRAVEL	\$350		\$350
310	OFFICE SUPPLIES AND MATERIALS	\$350	\$1,000	\$1,350
311	OFFICE STATIONERY AND FORMS	\$250		\$250
312	SMALL ITEMS OF EQUIPMENT	\$600	\$190	\$790
326	CLOTHING AND UNIFORMS	\$250		\$250
329	OTHER OPERATING SUPPLIES	\$100		\$100
949	OTHER EQUIPMENT	\$0	\$570	\$570
	TOTAL DATA PROCESSING	\$119,410	\$31,660	\$151,070

GENERAL FUND - EXPENDITURES FY 2024-25				
Account		FY 2024-25		FY 2024-25
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
41650	PERSONNEL ADMINISTRATION			
111	SALARIES	\$45,180	(\$45,180)	\$0
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI	\$3,450	(\$3,450)	\$0
143	RETIREMENT	\$4,080	(\$4,080)	\$0
146	WORKERS COMPENATION	\$200	(\$200)	\$0
147	UNEMPLOYMENT	\$20	(\$20)	\$0
211	POSTAGE, BOX RENT, ETC.	\$200	(\$200)	\$0
224	DUPLICATION	\$350		\$350
235	MEMBERSHIPS, REGISTRATION	\$250		\$250
236	PUBLIC RELATION	\$0		\$0
237	ADVERTISING	\$100		\$100
245	TELEPHONE AND TELEGRAPH	\$1,500	\$150	\$1,650
259	OTHER PROFESSIONAL SERVICES	\$0		\$0
259	OTHER PROFESSIONAL SERVICES (SALARY COMPENSATION STUDY)	\$0		\$0
263	REPAIR AND MAINTENANCE-OFFICE EQUIPMENT	\$200		\$200
283	OUT-OF-TOWN EXPENSE	\$200	(\$200)	\$0
285	STAFF LOCAL TRAVEL	\$500	(\$500)	\$0
310	OFFICE SUPPLIES AND MATERIALS	\$500	\$500	\$1,000
311	OFFICE STATIONERY AND FORMS	\$200	(\$200)	\$0
312	SMALL ITEMS OF EQUIPMENT	\$500		\$500
	TOTAL PERSONNEL ADMINISTRATION	\$57,430	(\$53,380)	\$4,050

GENERAL FUND - EXPENDITURES FY 2024-25

Account	ACCOUNT NAME	FY 2024-25	AMENDMENTS	FY 2024-25
		BUDGET / AMENDMENTS		BUDGET TOTAL
41710	BUILDING INSPECTOR/CODES ENFORCEMENT			
111	SALARIES-PERM. EMPLOYEES REG.	\$105,910		\$105,910
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI	\$8,100		\$8,100
143	RETIREMENT	\$9,570		\$9,570
146	WORKMEN'S COMPENSATION	\$2,920	\$1,200	\$4,120
147	UNEMPLOYMENT INSURANCE	\$60		\$60
148	EMPLOYEE EDUCATION AND TRAINING	\$7,500		\$7,500
211	POSTAGE, BOX RENT, ETC.	\$1,000		\$1,000
213	AUTOMOBILE LICENSES AND TITLES	\$0		\$0
224	DUPLICATION	\$750		\$750
235	MEMBERSHIPS, REGISTRATION	\$1,000		\$1,000
237	ADVERTISING	\$600	\$250	\$850
239	OTHER PUBLICITY, SUBSCRIPTIONS, AND DUES	\$4,200	\$400	\$4,600
245	TELEPHONE AND TELEGRAPH	\$2,500		\$2,500
257	PLANNING SERVICES-ETDD	\$11,950		\$11,950
259	OTHER PROFESSIONAL SERVICES-AEC	\$0		\$0
262	REPAIR, MAINT. OTHER MACHINERY	\$1,000		\$1,000
263	REPAIR AND MAINTENANCE FURNITURE	\$100		\$100
283	OUT-OF-TOWN EXPENSE	\$1,000		\$1,000
287	MEALS AND ENTERTAINMENT	\$500		\$500
310	OFFICE SUPPLIES AND MATERIALS	\$1,500		\$1,500
311	OFFICE STATIONERY AND FORMS	\$150	\$140	\$290
312	SMALL ITEMS OF EQUIPMENT	\$1,860		\$1,860
326	CITY LOGO SHIRTS	\$800		\$800
329	OTHER OPERATING SUPPLIES	\$50		\$50
331	GAS, OIL, DIESEL, GREASE	\$1,300		\$1,300
332	MOTOR VEHICLE PARTS	\$1,000		\$1,000
334	TIRES	\$500		\$500
342	SIGN PARTS AND SUPPLIES	\$300		\$300
944	TRANSPORTATION EQUIPMENT	\$54,500		\$54,500
948	COMPUTER EQUIPMENT	\$0		\$0
	TOTAL BUILDING INSPECTOR/CODES ENFORCEMENT	\$220,620	\$1,990	\$222,610

GENERAL FUND - EXPENDITURES FY 2024-25				
Account		FY 2024-25		FY 2024-25
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
41800	BUILDING MAINTENANCE PERSONNEL			
111	SALARIES- PERM. EMPLOYEES REG.	\$145,160		\$145,160
112	SALARIES- PERM. EMPLOYEES OT	\$410	\$1,100	\$1,510
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI	\$11,110		\$11,110
143	RETIREMENT	\$12,560		\$12,560
146	WORKMEN'S COMPENSATION	\$7,650		\$7,650
147	UNEMPLOYMENT INSURANCE	\$110		\$110
213	AUTOMOBILE LICENSES AND TITLES	\$0		\$0
251	MEDICAL, DENTAL, VITAL STATS	\$100		\$100
261	REPAIR, MAINT. MOTOR VEHICLES	\$200		\$200
262	REPAIR & MAINTENANCE MACHINERY	\$100		\$100
266	REPAIR & MAINTENANCE BUILDINGS	\$0		\$0
310	OFFICE SUPPLIES AND MATERIALS	\$0		\$0
312	SMALL ITEMS OF EQUIPMENT	\$1,500		\$1,500
326	CLOTHING AND UNIFORMS	\$2,900	\$1,200	\$4,100
329	OTHER OPERATING SUPPLIES	\$500		\$500
331	GAS, OIL, DIESEL, GREASE	\$10,000		\$10,000
332	MOTOR VEHICLE PARTS	\$500		\$500
333	MACHINERY AND EQUIPMENT PARTS	\$100		\$100
334	TIRES, TUBES AND ETC.	\$1,000		\$1,000
341	CONSUMABLE TOOLS	\$500		\$500
425	SMALL HARDWARE, WIRE/NAILS ETC.	\$50		\$50
948	COMPUTER EQUIPMENT	\$0		\$0
	TOTAL BUILDING MAINT. PERSONNEL	\$194,450	\$2,300	\$196,750

GENERAL FUND - EXPENDITURES FY 2024-25				
Account		FY 2024-25		FY 2024-25
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
41810	CITY HALL BUILDINGS			
241	ELECTRIC	\$60,000		\$60,000
242	WATER	\$350		\$350
243	SEWER	\$500		\$500
259	CLEANING SERVICE-CITY CENTER & CINTAS DOOR MAT SERVICE	\$25,000		\$25,000
260	REPAIR AND MAINT. SERVICE	\$1,000	\$250	\$1,250
262	REPAIR AND MAINT. OTHER MACHINERY	\$2,000		\$2,000
266	REPAIR AND MAINT. BUILDINGS	\$10,000	\$10,000	\$20,000
312	SMALL ITEMS OF EQUIPMENT	\$5,250	\$500	\$5,750
321	AGRICULTURE AND HORTICULTURE SUPPLIES	\$500		\$500
323	FOOD	\$500	\$200	\$700
324	JANITORIAL SUPPLIES	\$2,000		\$2,000
551	TRUSTEE FEES	\$1,000		\$1,000
611	PRINCIPAL-GENERAL OBLIGATION BONDS (2017)	\$375,000		\$375,000
631	INTEREST-GENERAL OBLIGATION BONDS (2017)	\$122,780		\$122,780
948	COMPUTER EQUIPMENT	\$13,320	\$160	\$13,480
	TOTAL CITY HALL BUILDINGS	\$619,200	\$11,110	\$630,310

GENERAL FUND - EXPENDITURES FY 2024-25				
Account	ACCOUNT NAME	FY 2024-25 BUDGET / AMENDMENTS	AMENDMENTS	FY 2024-25 BUDGET TOTAL
41860	PUBLIC WORKS BUILDINGS			
241	ELECTRIC	\$9,000		\$9,000
242	WATER	\$600	\$500	\$1,100
244	GAS	\$6,500		\$6,500
259	OTHER PROFESSIONAL SERVICES	\$7,500		\$7,500
262	REPAIR AND MAINT. OTHER MACHINERY	\$0		\$0
266	REPAIR AND MAINT. BUILDINGS	\$7,000		\$7,000
312	SMALL ITEMS OF EQUIPMENT	\$3,790	\$100	\$3,890
324	JANITORIAL SUPPLIES	\$1,000	\$400	\$1,400
329	OTHER OPERATING SUPPLIES	\$800		\$800
333	MACHINERY AND EQUIPMENT PARTS	\$0		\$0
335	PAINTING OR PLUMBING SUPPLIES	\$500	\$100	\$600
929	BUILDING IMPROVEMENTS (NEW SALT BUILDING)	\$0		\$0
949	OTHER MACHINERY AND EQUIPMENT	\$0		\$0
	TOTAL PUBLIC WORKS BUILDINGS	\$36,690	\$1,100	\$37,790

GENERAL FUND - EXPENDITURES FY 2024-25

Account	ACCOUNT NAME	FY 2024-25	AMENDMENTS	FY 2024-25
		BUDGET / AMENDMENTS		BUDGET TOTAL
41900	INDUSTRIAL DEVELOPMENT BOARD			
329	OTHER OPERATING SUPPLIES	\$100		\$100
790	CONTRIBUTION TO IDB-YEARLY ISSUANCE FEE	\$166,530	(\$65,000)	\$101,530
	TOTAL INDUSTRIAL DEVELOPMENT BOARD	\$166,630	(\$65,000)	\$101,630
41912	BEAUTIFICATION PROJECT			
321	AGRICULTURE AND HORTICULTURE SUPPLIES	\$5,000		\$5,000
	TOTAL BEAUTIFICATION PROJECT	\$5,000	\$0	\$5,000

GENERAL FUND - EXPENDITURES FY 2024-25				
Account	ACCOUNT NAME	FY 2024-25 BUDGET / AMENDMENTS	AMENDMENTS	FY 2024-25 BUDGET TOTAL
42100	POLICE			
111	SALARIES - PERM. EMPLOYEES	\$1,774,000	\$124,000	\$1,898,000
112	SALARIES - PERM. EMPLOYEES OT	\$156,000		\$156,000
114	SALARIES - TEMP. EMPLOYEES REG. (3 PART TIME)	\$40,000		\$40,000
129	OTHER WAGES	\$0		\$0
131	TERMINAL PAY & SICK LEAVE	\$34,480		\$34,480
141	OASI (EMPLOYEE SHARE)	\$139,270		\$139,270
143	RETIREMENT - INCLUDES ADDITIONAL 3.5%	\$213,060		\$213,060
146	WORKMEN'S COMPENSATION	\$91,650		\$91,650
147	UNEMPLOYMENT INSURANCE	\$1,130		\$1,130
148	EMPLOYEE EDUCATION AND TRAINING	\$17,000		\$17,000
211	POSTAGE, BOX RENT, ETC.	\$1,100		\$1,100
213	AUTOMOBILE LICENSES AND TITLES	\$300		\$300
216	RADIO FEES	\$0		\$0
217	VEHICLE TOW-IN SERVICES	\$500		\$500
224	DUPLICATION	\$1,700		\$1,700
235	MEMBERSHIPS, REGISTRATION	\$12,000		\$12,000
236	PUBLIC RELATIONS	\$2,100		\$2,100
237	ADVERTISING	\$200		\$200
239	OTHER PUBLICITY, SUBSCR. DUES	\$1,500		\$1,500
241	ELECTRIC	\$350		\$350
245	TELEPHONE AND TELEGRAPH	\$26,000		\$26,000
251	MEDICAL, DENTAL, VETERINARY	\$2,700		\$2,700
255	DATA PROCESSING SERVICES	\$35,000	\$5,600	\$40,600
259	PROFESSIONAL SERVICES	\$1,000		\$1,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$19,600	\$16,000	\$35,600
262	REPAIR & MAINT. OTHER MACHINERY	\$4,500		\$4,500
283	OUT-OF-TOWN EXPENSE	\$10,000		\$10,000
290	OTHER CONTRACTUAL SERVICES	\$200		\$200
310	OFFICE SUPPLIES AND MATERIALS	\$1,000		\$1,000
311	OFFICE STATIONERY AND FORMS	\$1,000		\$1,000
312	SMALL ITEMS OF EQUIPMENT	\$10,860		\$10,860
	(THSO GRANT-PRINTERS & VEHICLE MOUNTS - \$9,850)			
	(3 CYBERPOWER BATTERY BACKUPS - \$900)			
	(WALMART GRANT - CELL PHONE PROTECTIVE CASES - \$1000)			
323	FOOD	\$1,500	\$1,000	\$2,500
326	CLOTHING AND UNIFORMS	\$27,000		\$27,000
327	FIRE ARM SUPPLIES	\$16,000		\$16,000
328	EDUCATIONAL SUPPLIES	\$1,000		\$1,000
329	OTHER OPERATING SUPPLIES	\$2,000		\$2,000
331	GAS, OIL, DIESEL, GREASE	\$115,000		\$115,000
332	MOTOR VEHICLE PARTS	\$11,000	\$8,000	\$19,000
333	MACHINERY AND EQUIPMENT PARTS	\$2,000		\$2,000
334	TIRES, TUBES, ETC.	\$14,000		\$14,000
341	CONSUMABLE TOOLS	\$1,200		\$1,200
621	PRINCIPAL-VEHICLE LEASE PYMT.	\$86,230		\$86,230
633	INTEREST-VEHICLE LEASE PYMT.	\$6,030		\$6,030
944	VEHICLE EQUIPMENT	\$392,000	\$42,500	\$434,500
948	COMPUTERS/SOFTWARE	\$5,500	\$140	\$5,640
949	OTHER EQUIPMENT	\$0	\$3,820	\$3,820
949	OTHER EQUIPMENT	\$57,000	\$13,500	\$70,500
	TOTAL POLICE	\$3,335,660	\$214,560	\$3,550,220

GENERAL FUND - EXPENDITURES FY 2024-25				
Account		FY 2024-25		FY 2024-25
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
42123	POLICE SERVICES-CARSON NEWMAN UNIVERSITY			
111	SALARIES - PERM. EMPLOYEES	\$205,810	\$35,000	\$240,810
112	SALARIES - PERM. EMPLOYEES OT	\$21,600	\$6,000	\$27,600
131	TERMINAL PAY SICK LEAVE	\$2,490		\$2,490
141	OASI (EMPLOYEE SHARE)	\$17,580		\$17,580
142	HEALTH/DENTAL/LIFE INSURANCE	\$55,480		\$55,480
143	RETIREMENT - INCLUDES ADDITIONAL 3.5%	\$26,150		\$26,150
146	WORKMEN'S COMPENSATION	\$11,500		\$11,500
147	UNEMPLOYMENT INSURANCE	\$200		\$200
148	EMPLOYEE EDUCATION & TRAINING	\$4,000		\$4,000
283	OUT OF TOWN EXPENSE	\$2,000		\$2,000
326	CLOTHING AND UNIFORMS	\$5,500		\$5,500
327	FIRE ARM SUPPLIES	\$500		\$500
329	OTHER OPERATING SUPPLIES	\$1,000		\$1,000
	TOTAL POLICE SERVICES-CARSON NEWMAN UNIVERSITY	\$353,810	\$41,000	\$394,810

GENERAL FUND - EXPENDITURES FY 2024-25				
		FY 2024-25		FY 2024-25
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
42124	RECORDS & IDENTIFICATION			
111	SALARIES - PERM. EMPLOYEES REG.	\$90,090	\$7,000	\$97,090
112	SALARIES - PERM. - OT	\$2,910		\$2,910
114	SALARIES - TEMP. EMPLOYEES REG.	\$17,470		\$17,470
131	SICK LEAVE	\$3,780		\$3,780
141	OASI (EMPLOYEE SHARE)	\$8,260		\$8,260
143	RETIREMENT - CURRENT	\$8,140		\$8,140
146	WORKMEN'S COMPENSATION	\$2,000		\$2,000
147	UNEMPLOYMENT INSURANCE	\$80		\$80
148	EMPLOYEE EDUCATION AND TRAINING	\$2,200		\$2,200
235	MEMBERSHIPS, REG. FEES, & TUITION	\$500		\$500
255	DATA PROCESSING SERVICES	\$44,100		\$44,100
262	REPAIR & MAINT. OTHER EQUIPMENT	\$500		\$500
263	REPAIR & MAINT. FURNITURE & OFFICE	\$500		\$500
283	OUT-OF-TOWN EXPENSE	\$1,500		\$1,500
310	OFFICE SUPPLIES AND MATERIALS	\$2,600		\$2,600
311	OFFICE STATIONERY AND FORMS	\$1,000		\$1,000
312	SMALL ITEMS EQUIPMENT	\$1,000		\$1,000
326	CLOTHING & UNIFORMS	\$600		\$600
329	OTHER OPERATING SUPPLIES	\$0		\$0
947	OFFICE MACHINERY AND EQUIPMENT	\$4,900	(\$400)	\$4,500
948	COMPUTER EQUIPMENT	\$0		\$0
949	OTHER MACHINERY AND EQUIPMENT	\$3,000	\$400	\$3,400
	TOTAL RECORDS & IDENTIFICATION	\$195,130	\$7,000	\$202,130

GENERAL FUND - EXPENDITURES FY 2024-25				
		FY 2024-25		FY 2024-25
Account	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
42156	POLICE STATION & BUILDINGS			
241	ELECTRIC	\$48,000		\$48,000
242	WATER	\$700		\$700
243	SEWER	\$800		\$800
244	GAS	\$3,000		\$3,000
259	CLEANING SERVICE	\$23,170		\$23,170
260	REPAIR & MAINT. SERVICE	\$2,500		\$2,500
262	REPAIR & MAINT. OTHER MACHINERY	\$3,000		\$3,000
266	REPAIRS TO BUILDING	\$17,000	\$10,000	\$27,000
312	SMALL ITEMS OF EQUIPMENT	\$5,150	\$300	\$5,450
324	JANITORIAL SUPPLIES	\$3,000		\$3,000
948	COMPUTER EQUIPMENT	\$3,000		\$3,000
	TOTAL POLICE STATION & BUILDINGS	\$109,320	\$10,300	\$119,620

GENERAL FUND - EXPENDITURES FY 2024-25		FY 2024-25	FY 2024-25	
Account	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
42200	FIRE PROTECTION & CONTROL			
111	SALARIES - PERM. EMPLOYEES	\$1,379,850		\$1,379,850
112	SALARIES - PERM. EMPLOYEES OT	\$68,000		\$68,000
114	SALARIES - TEMP. EMPLOYEES REG	\$111,930		\$111,930
131	TERMINAL PAY & SICK LEAVE	\$33,000		\$33,000
141	OASI (EMPLOYEE SHARE)	\$115,680		\$115,680
143	RETIREMENT (INCLUDES ADDITIONAL 3.5%)	\$151,300		\$151,300
146	WORKMEN'S COMPENSATION	\$34,880	\$3,400	\$38,280
147	UNEMPLOYMENT INSURANCE	\$900		\$900
148	EMPLOYEE EDUCATION AND TRAINING	\$40,000		\$40,000
162	RESERVE FIREMEN	\$100,000		\$100,000
211	POSTAGE, BOX RENT, ETC.	\$400		\$400
213	AUTOMOBILE LICENSES AND TITLES	\$0		\$0
216	RADIO FEES	\$4,300		\$4,300
223	PUBLICATIONS, REPORTS, ETC.	\$1,000		\$1,000
224	DUPLICATION	\$750		\$750
235	MEMBERSHIPS, REGISTRATION	\$5,000		\$5,000
236	PUBLIC RELATIONS	\$6,000		\$6,000
237	ADVERTISING	\$300		\$300
239	OTHER PUBLICITY, SUBSCR. DUES	\$300		\$300
245	TELEPHONE AND TELEGRAPH	\$9,000		\$9,000
251	MEDICAL, DENTAL, AND VITAL STATS	\$8,000		\$8,000
255	DATA PROCESSING SERVICES	\$15,000		\$15,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$45,000		\$45,000
262	REPAIR & MAINT. OTHER MACHINERY	\$15,000		\$15,000
283	OUT-OF-TOWN EXPENSE	\$10,000		\$10,000
310	OFFICE SUPPLIES AND MATERIALS	\$2,500		\$2,500
311	OFFICE STATIONERY AND FORMS	\$500		\$500
312	SMALL EQUIPMENT ITEMS	\$16,690		\$16,690
322	CHEMICAL AND MEDICAL SUPPLIES	\$4,000		\$4,000
323	FOOD	\$1,200		\$1,200
326	CLOTHING & UNIFORMS	\$25,000		\$25,000
328	EDUCATIONAL SUPPLIES	\$3,000		\$3,000
329	OTHER OPERATING SUPPLIES	\$5,000		\$5,000
331	GAS, OIL, DIESEL, GREASE	\$30,000		\$30,000
332	MOTOR VEHICLE PARTS	\$10,000		\$10,000
333	MACHINERY & EQUIPMENT PARTS	\$5,000		\$5,000
334	TIRES, TUBES, ETC.	\$10,000		\$10,000
335	PAINTING AND PLUMBING SUPPLIES	\$1,500		\$1,500
339	OTHER SUPPLIES-HAZARDOUS	\$6,000		\$6,000
392	HYDRANTS	\$5,000		\$5,000
513	LIABILITY	\$0		\$0
519	OTHER INSURANCE - VOLUNTEERS	\$2,000		\$2,000
948	COMPUTER EQUIPMENT	\$1,500		\$1,500
949	OTHER MACHINERY & EQUIPMENT	\$0	\$12,440	\$12,440
949	OTHER MACHINERY & EQUIPMENT	\$66,310	\$16,000	\$82,310
	(STATE RESCUE SQUAD GRANT EQUIPMENT - \$11,680)			
	(BED TOPPER FOR F250 COMMAND TRUCK - \$3,920)			
	TOTAL FIRE PROTECTION	\$2,350,790	\$31,840	\$2,382,630

GENERAL FUND - EXPENDITURES FY 2024-25		FY 2024-25		FY 2024-25
Account	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
42254	FIRE STATION & BUILDINGS			
241	ELECTRIC	\$48,000		\$48,000
242	WATER	\$1,500		\$1,500
243	SEWER	\$1,500		\$1,500
244	GAS	\$5,000		\$5,000
254	ARCHITECTURAL DESIGN	\$0	\$20,000	\$20,000
259	OTHER PROFESSIONAL SERVICES	\$0	\$24,000	\$24,000
259	OTHER PROFESSIONAL SERVICES	\$2,410		\$2,410
260	REPAIR AND MAINT. SERVICES	\$5,000		\$5,000
262	REPAIR AND MAINT. OTHER MACHINERY	\$1,000	\$1,000	\$2,000
266	REPAIR AND MAINT. BUILDINGS	\$13,000	\$2,000	\$15,000
312	SMALL ITEMS OF EQUIPMENT	\$3,190	\$1,000	\$4,190
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$3,500		\$3,500
335	PAINTING AND PLUMBING SUPPLIES	\$5,000		\$5,000
631	G.O. BONDS 2025-INTEREST PAYMENT	\$0	\$40,000	\$40,000
948	COMPUTER EQUIPMENT	\$6,410		\$6,410
949	OTHER MACHINERY & EQUIPMENT	\$2,400		\$2,400
	TOTAL FIRE STATION & BUILDINGS	\$97,910	\$88,000	\$185,910

GENERAL FUND - EXPENDITURES FY 2024-25		FY 2024-25		FY 2024-25
Account	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
43000	PUBLIC WORKS			
111	SALARIES - PERM. EMPLOYEES REG.	\$74,780		\$74,780
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYEE SHARE)	\$5,720		\$5,720
143	RETIREMENT - CURRENT	\$6,760		\$6,760
146	WORKMEN'S COMPENSATION	\$290		\$290
147	UNEMPLOYMENT INSURANCE	\$30		\$30
148	EMPLOYEE EDUCATION AND TRAINING	\$1,000		\$1,000
211	POSTAGE, BOX RENT, ETC.	\$200		\$200
224	DUPLICATION	\$600		\$600
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$40		\$40
235	MEMBERSHIPS, REGISTRATION	\$1,000		\$1,000
237	ADVERTISING	\$100		\$100
239	OTHER PUBLICITY, SUBSCR. DUES	\$6,800		\$6,800
245	TELEPHONE AND TELEGRAPH	\$1,500		\$1,500
251	MEDICAL, DENTAL, AND VITAL STATS	\$0		\$0
255	DATA PROCESSING SERVICES	\$340		\$340
259	OTHER PROFESSIONAL SERVICES	\$5,000		\$5,000
263	REPAIR, MAINT. OFFICE FURNITURE	\$200		\$200
283	OUT-OF-TOWN EXPENSE	\$500		\$500
285	STAFF LOCAL TRAVEL	\$2,000		\$2,000
310	OFFICE SUPPLIES AND MATERIALS	\$2,000		\$2,000
311	OFFICE STATIONERY AND FORMS	\$500		\$500
312	SMALL ITEMS OF EQUIPMENT	\$300		\$300
329	OTHER OPERATING SUPPLIES	\$0		\$0
948	COMPUTER EQUIPMENT	\$540		\$540
	TOTAL PUBLIC WORKS	\$110,200	\$0	\$110,200

GENERAL FUND - EXPENDITURES FY 2024-25		FY 2024-25		FY 2024-25
Account	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
43117	OLD AJ HWY PAVING PROJECT			
254	ARCHITECTURAL/ENGINEERING SERVICES	\$0	\$120,000	\$120,000
	TOTAL HWYS, STREETS, & ROADWAYS	\$0	\$120,000	\$120,000

GENERAL FUND - EXPENDITURES FY 2024-25		FY 2024-25		FY 2024-25
Account	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
43120	HWYS, STREETS, & ROADWAYS			
111	SALARIES - PERM. EMPLOYEES REG.	\$413,610	\$15,000	\$428,610
112	SALARIES - PERM. EMPLOYEES OT	\$47,200		\$47,200
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYEE SHARE)	\$31,810		\$31,810
143	RETIREMENT - CURRENT	\$37,390		\$37,390
146	WORKMEN'S COMPENSATION	\$30,310		\$30,310
147	UNEMPLOYMENT INSURANCE	\$300		\$300
148	EMPLOYEE EDUCATION AND TRAINING	\$1,000		\$1,000
213	AUTOMOBILE LICENSE AND TITLES	\$100		\$100
217	VEHICLE TOW-IN SERVICES	\$0		\$0
237	ADVERTISING	\$100		\$100
241	ELECTRIC	\$1,200		\$1,200
245	TELEPHONE AND TELEGRAPH	\$2,000	\$1,000	\$3,000
251	MEDICAL, DENTAL, AND VITAL STATS	\$2,000		\$2,000
254	LANDSCAPE SERVICES-MOWING	\$3,900	\$2,500	\$6,400
259	OTHER PROFESSIONAL SERVICES	\$20,000		\$20,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$1,000		\$1,000
262	REPAIR & MAINT. OTHER MACHINERY	\$1,000		\$1,000
266	REPAIR & MAINT. BUILDINGS	\$0		\$0
268	REPAIRS TO SIDEWALKS & STREETS	\$5,000		\$5,000
283	OUT-OF-TOWN EXPENSE	\$1,000		\$1,000
310	OFFICE SUPPLIES AND MATERIALS	\$500		\$500
311	OFFICE STATIONERY AND FORMS	\$100		\$100
312	SMALL ITEMS OF EQUIPMENT	\$1,000	\$4,000	\$5,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$1,500		\$1,500
323	FOOD	\$200		\$200
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$1,000		\$1,000
326	CLOTHING AND UNIFORMS	\$15,000	\$500	\$15,500
329	OTHER OPERATING SUPPLIES	\$4,000	\$500	\$4,500
331	GAS, OIL, DIESEL, GREASE	\$40,000		\$40,000
332	MOTOR VEHICLE PARTS	\$7,000		\$7,000
333	MACHINERY & EQUIPMENT PARTS	\$20,000		\$20,000
334	TIRES, TUBES, ETC.	\$5,000	\$2,500	\$7,500
335	PAINTING AND PLUMBING SUPPLIES	\$500		\$500
341	CONSUMABLE TOOLS	\$2,000		\$2,000
342	SIGN PARTS & SUPPLIES	\$6,000		\$6,000
412	READY MIXED CONCRETE	\$10,000	\$4,500	\$14,500
414	CONCRETE BLOCKS	\$0		\$0
416	CEMENT & CONCRETE SUPPLIES	\$10,000		\$10,000
421	STRUCTURAL STEEL & IRON	\$400		\$400
422	METAL PIPE & FITTINGS	\$380		\$380
423	GUARD RAILS & POST	\$5,000		\$5,000
426	METAL CULVERTS	\$4,500		\$4,500
431	LUMBER	\$1,500		\$1,500
451	CRUSHED STONE	\$20,000	\$5,000	\$25,000
452	GRAVEL AND SAND	\$500		\$500
471	ASPHALT	\$25,000	\$8,000	\$33,000
533	MACHINERY & EQUIPMENT RENTAL	\$1,000		\$1,000
561	NPDES PERMIT FEES	\$0	\$3,460	\$3,460
621	PRINCIPAL- CAPITAL OUTLAY NOTE	\$21,900		\$21,900
633	INTEREST - CAPITAL OUTLAY NOTE	\$6,960		\$6,960
931	ROADS, STREETS, AND PARKING LOTS	\$150,000		\$150,000
944	VEHICLES	\$175,000		\$175,000
949	OTHER EQUIPMENT	\$82,120	\$1,000	\$83,120
	TOTAL HWYS, STREETS, & ROADWAYS	\$1,216,980	\$47,960	\$1,264,940

GENERAL FUND - EXPENDITURES FY 2024-25				
Account	ACCOUNT NAME	FY 2024-25 BUDGET / AMENDMENTS	AMENDMENTS	FY 2024-25 BUDGET TOTAL
43170	CITY GARAGE			
111	SALARIES - PERM. EMPLOYEES REG.	\$154,750		\$154,750
112	SALARIES - PERM. EMPLOYEES OT	\$1,220		\$1,220
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYEE SHARE)	\$11,840		\$11,840
143	RETIREMENT - CURRENT	\$14,100		\$14,100
146	WORKMEN'S COMPENSATION	\$6,800		\$6,800
147	UNEMPLOYMENT INSURANCE	\$110		\$110
224	DUPLICATION	\$100		\$100
235	MEMBERSHIPS, REGISTRATION FEES, AND TUITION	\$100	\$800	\$900
239	OTHER PUBLICITY, SUBSCRIPTIONS, AND DUES	\$0		\$0
245	TELEPHONE AND TELEGRAPH	\$1,500		\$1,500
251	MEDICAL, DENTAL, AND VITAL STATS	\$200		\$200
261	REPAIR & MAINT. MOTOR VEHICLES	\$100		\$100
262	REPAIR & MAINT. OTHER MACHINERY-HOIST REPAIR	\$500		\$500
266	REPAIR & MAINT. BUILDINGS	\$0		\$0
310	OFFICE SUPPLIES AND MATERIALS	\$250	\$500	\$750
311	OFFICE STATIONERY AND FORMS	\$100		\$100
312	SMALL ITEMS OF EQUIPMENT	\$1,000	\$2,000	\$3,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$700	\$500	\$1,200
326	CLOTHING AND UNIFORMS	\$4,000	\$1,200	\$5,200
329	OTHER OPERATING SUPPLIES	\$1,500		\$1,500
331	GAS, OIL, DIESEL, GREASE	\$1,200		\$1,200
332	MOTOR VEHICLE PARTS	\$200		\$200
333	MACHINERY & EQUIPMENT PARTS	\$2,000		\$2,000
334	TIRES, TUBES, ETC.	\$500		\$500
341	CONSUMABLE TOOLS	\$2,500		\$2,500
533	MACHINERY & EQUIPMENT RENTAL	\$4,000		\$4,000
944	TRANSPORTATION EQUIPMENT	\$0		\$0
948	COMPUTER EQUIPMENT	\$0		\$0
949	OTHER MACHINERY & EQUIPMENT	\$71,000		\$71,000
	TOTAL CITY GARAGE	\$280,270	\$5,000	\$285,270

GENERAL FUND - EXPENDITURES FY 2024-25				
Account	ACCOUNT NAME	FY 2024-25 BUDGET / AMENDMENTS	AMENDMENTS	FY 2024-25 BUDGET TOTAL
43200	SANITATION			
760	TRANSFERS TO OTHER FUNDS	\$242,310	\$66,600	\$308,910
	TOTAL SANITATION	\$242,310	\$66,600	\$308,910

GENERAL FUND - EXPENDITURES FY 2024-25				
Account	ACCOUNT NAME	FY 2024-25 BUDGET / AMENDMENTS	AMENDMENTS	FY 2024-25 BUDGET TOTAL
44143	RABIES & ANIMAL CONTROL			
726	DONATION TO CARE OF JEFFERSON COUNTY	\$15,000	\$0	\$15,000
	TOTAL RABIES & ANIMAL CONTROL	\$15,000	\$0	\$15,000

GENERAL FUND - EXPENDITURES FY 2024-25				
Account		FY 2024-25		FY 2024-25
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
44310	SENIOR CITIZENS BUILDING			
241	ELECTRIC	\$4,000		\$4,000
242	WATER	\$250		\$250
243	SEWER	\$400		\$400
244	GAS	\$1,850	\$300	\$2,150
266	REPAIR AND MAINT. BUILDINGS	\$1,000		\$1,000
726	DONATION-SENIOR CITIZENS	\$0		\$0
	TOTAL SENIOR CITIZENS BUILDING	\$7,500	\$300	\$7,800

GENERAL FUND - EXPENDITURES FY 2024-25				
Account	ACCOUNT NAME	FY 2024-25 BUDGET / AMENDMENTS	AMENDMENTS	FY 2024-25 BUDGET TOTAL
44410	RECREATION ADMINISTRATION			
111	SALARIES - PERM. EMPLOYEES REG.	\$79,700		\$79,700
129	OTHER WAGES	\$0		\$0
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYEE SHARE)	\$6,110		\$6,110
143	RETIREMENT - CURRENT	\$7,210		\$7,210
146	WORKMEN'S COMPENSATION	\$600		\$600
147	UNEMPLOYMENT INSURANCE	\$40		\$40
211	POSTAGE, BOX RENT, ETC.	\$30		\$30
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$0		\$0
235	MEMBERSHIPS, REGISTRATION, TUITION	\$500		\$500
237	ADVERTISING	\$200		\$200
245	TELEPHONE AND TELEGRAPH	\$600		\$600
254	OTHER PROFESSIONAL SERVICES (SPORTS COMPLEX)	\$50,000	\$9,800	\$59,800
262	REPAIR & MAINT. OTHER MACHINERY	\$150		\$150
283	OUT-OF-TOWN EXPENSE	\$1,500		\$1,500
285	STAFF LOCAL TRAVEL	\$500		\$500
310	OFFICE SUPPLIES AND MATERIALS	\$200		\$200
311	OFFICE STATIONERY AND FORMS	\$100		\$100
312	SMALL ITEMS OF EQUIPMENT	\$500		\$500
326	CLOTHING AND UNIFORMS	\$300		\$300
	TOTAL RECREATION ADMINISTRATION	\$148,240	\$9,800	\$158,040

GENERAL FUND - EXPENDITURES FY 2024-25				
Account	ACCOUNT NAME	FY 2024-25 BUDGET / AMENDMENTS	AMENDMENTS	FY 2024-25 BUDGET TOTAL
44424	MOSSY CREEK REC. COMPLEX			
241	ELECTRIC	\$1,000		\$1,000
242	WATER	\$600		\$600
266	REPAIR & MAINT. BUILDINGS	\$500		\$500
267	REPAIR & MAINT. PLUMBING, HEATING	\$0		\$0
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$500		\$500
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$0		\$0
325	RECREATION SUPPLIES	\$800		\$800
335	PAINTING AND PLUMBING SUPPLIES	\$500		\$500
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$0		\$0
451	CRUSHED STONE	\$0		\$0
452	GRAVEL AND SAND	\$1,000		\$1,000
453	DIRT & TOPSOIL	\$1,200		\$1,200
533	RENTAL- PORTA-JOHN	\$2,000		\$2,000
929	OTHER BUILDING IMPROVEMENTS	\$0		\$0
	TOTAL MOSSY CREEK REC. COMPLEX	\$8,100	\$0	\$8,100

GENERAL FUND - EXPENDITURES FY 2024-25				
Account	ACCOUNT NAME	FY 2024-25 BUDGET / AMENDMENTS	AMENDMENTS	FY 2024-25 BUDGET TOTAL
44425	NELSON-MERRY GYM			
241	ELECTRIC	\$3,500		\$3,500
242	WATER	\$750		\$750
243	SEWER	\$1,000		\$1,000
244	GAS	\$5,000		\$5,000
245	TELEPHONE AND TELEGRAPH	\$1,000		\$1,000
262	REPAIR & MAINT. OTHER MACHINERY	\$0		\$0
266	REPAIR & MAINT. BUILDINGS	\$1,000		\$1,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$400		\$400
325	RECREATION SUPPLIES	\$300		\$300
329	OTHER OPERATING SUPPLIES	\$200		\$200
335	PAINTING AND PLUMBING SUPPLIES	\$500		\$500
533	MACHINERY & EQUIPMENT RENTAL	\$400		\$400
949	OTHER MACHINERY AND EQUIPMENT	\$0		\$0
	TOTAL NELSON-MERRY GYM	\$14,050	\$0	\$14,050

GENERAL FUND - EXPENDITURES FY 2024-25				
Account	ACCOUNT NAME	FY 2024-25 BUDGET/ AMENDMENTS	AMENDMENTS	FY 2024-25 BUDGET TOTAL
44441	SWIMMING POOL NO.1			
112	SALARIES - PERMANENT EMPLOYEES - OVERTIME	\$0		\$0
114	SALARIES - TEMP. EMPLOYEES REG.	\$80,000		\$80,000
141	OASI (EMPLOYEE SHARE)	\$6,120		\$6,120
146	WORKMEN'S COMPENSATION	\$2,000		\$2,000
147	UNEMPLOYMENT INSURANCE	\$270		\$270
241	ELECTRIC	\$12,000		\$12,000
242	WATER	\$10,000		\$10,000
243	SEWER	\$0		\$0
245	TELEPHONE AND TELEGRAPH	\$1,000		\$1,000
262	REPAIR & MAINT. OTHER MACHINERY	\$1,200		\$1,200
266	REPAIR & MAINT. BUILDINGS	\$500		\$500
310	OFFICE SUPPLIES AND MATERIALS	\$200		\$200
312	SMALL ITEMS OF EQUIPMENT	\$0	\$1,140	\$1,140
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$12,000		\$12,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$750		\$750
329	OTHER OPERATING SUPPLIES	\$500		\$500
333	MACHINERY & EQUIPMENT PARTS	\$500		\$500
335	PAINTING AND PLUMBING SUPPLIES	\$1,000		\$1,000
533	MACHINERY & EQUIPMENT RENTAL	\$200		\$200
562	POOL HEALTH PERMIT	\$800		\$800
949	OTHER MACHINERY AND EQUIPMENT	\$3,500	\$47,000	\$50,500
	TOTAL SWIMMING POOL NO. 1	\$132,540	\$48,140	\$180,680

GENERAL FUND - EXPENDITURES FY 2024-25				
Account		FY 2024-25		FY 2024-25
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
44460	RECREATION - COMMUNITY CENTER			
111	SALARIES - PERM. EMPLOYEES REG.	\$354,350		\$354,350
112	SALARIES - PERMANENT EMPLOYEES - OVERTIME	\$0		\$0
114	SALARIES - TEMPORARY EMPLOYEES	\$163,600		\$163,600
129	OTHER WAGES	\$11,700		\$11,700
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$34,400		\$34,400
143	RETIREMENT - CURRENT	\$33,270		\$33,270
146	WORKMEN'S COMPENSATION	\$14,000		\$14,000
147	UNEMPLOYMENT INSURANCE	\$360		\$360
211	POSTAGE, BOX RENT, ETC.	\$400		\$400
224	DUPLICATION	\$1,500		\$1,500
235	MEMBERSHIPS, REGISTRATION	\$1,000		\$1,000
236	PUBLIC RELATIONS	\$200		\$200
237	ADVERTISING	\$750		\$750
239	OTHER PUBLICITY, SUBSCR. DUES	\$0		\$0
241	ELECTRIC	\$80,000		\$80,000
242	WATER	\$2,700		\$2,700
243	SEWER	\$4,000		\$4,000
244	GAS	\$25,000		\$25,000
245	TELEPHONE AND TELEGRAPH	\$3,000		\$3,000
251	MEDICAL, DENTAL, AND VITAL STATS	\$120		\$120
255	DATA PROCESSING SERVICES	\$5,000		\$5,000
260	REPAIR AND MAINTENANCE SERVICES	\$0		\$0
262	REPAIR & MAINT. OTHER MACHINERY	\$15,000		\$15,000
266	REPAIR & MAINT. BUILDINGS	\$10,000		\$10,000
283	OUT OF TOWN EXPENSE	\$100		\$100
290	OTHER CONTRACTUAL SERVICES-ALARM SYSTEM	\$800		\$800
310	OFFICE SUPPLIES AND MATERIALS	\$1,200		\$1,200
311	OFFICE STATIONERY AND FORMS	\$500		\$500
312	SMALL EQUIPMENT ITEMS	\$10,560		\$10,560
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$1,000		\$1,000
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$15,000		\$15,000
323	FOOD	\$200		\$200
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$10,000		\$10,000
325	RECREATION SUPPLIES	\$15,340		\$15,340
326	CLOTHING AND UNIFORMS	\$800		\$800
329	OTHER OPERATING SUPPLIES	\$1,900		\$1,900
333	MACHINERY AND EQUIPMENT PARTS	\$0		\$0
335	PAINTING AND PLUMBING SUPPLIES	\$1,000		\$1,000
341	CONSUMABLE TOOLS	\$200		\$200
533	MACHINERY & EQUIPMENT RENTAL	\$600		\$600
562	POOL HEALTH PERMIT	\$340		\$340
929	BUILDING IMPROVEMENTS	\$0		\$0
939	OTHER IMPROVEMENTS	\$16,700		\$16,700
948	COMPUTER EQUIPMENT	\$27,660	\$1,650	\$29,310
949	OTHER MACHINERY & EQUIPMENT	\$14,180		\$14,180
	TOTAL RECREATION - COMMUNITY CTR.	\$878,430	\$1,650	\$880,080

GENERAL FUND - EXPENDITURES FY 2024-25		FY 2024-25		FY 2024-25
Account	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
44550	BASKETBALL			
114	SALARIES TEMPORARY EMPLOYEES	\$0	\$730	\$730
129	OTHER WAGES	\$3,000	(\$3,000)	\$0
141	OASI (EMPLOYER'S SHARE)	\$230		\$230
147	UNEMPLOYMENT INSURANCE	\$0		\$0
325	RECREATION SUPPLIES	\$300	(\$300)	\$0
326	CLOTHING AND UNIFORMS	\$2,000		\$2,000
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$50	(\$50)	\$0
	TOTAL BASKETBALL	\$5,580	(\$2,620)	\$2,960

GENERAL FUND - EXPENDITURES FY 2024-25				
Account		FY 2024-25		FY 2024-25
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
44600	TEE-BALL			
114	SALARIES TEMPORARY EMPLOYEES	\$0	\$2,200	\$2,200
129	OTHER WAGES	\$2,200	(\$2,200)	\$0
141	OASI (EMPLOYERS SHARE)	\$170		\$170
146	WORKMEN'S COMPENSATION	\$50		\$50
147	UNEMPLOYMENT INSURANCE	\$0		\$0
325	RECREATION SUPPLIES	\$500		\$500
326	CLOTHING AND UNIFORMS	\$1,500		\$1,500
	TOTAL TEE-BALL	\$4,420	\$0	\$4,420

GENERAL FUND - EXPENDITURES FY 2024-25				
Account		FY 2024-25		FY 2024-25
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
44630	VOLLEYBALL			
129	OTHER WAGES	\$0		\$0
325	RECREATION SUPPLIES	\$0		\$0
326	CLOTHING AND UNIFORMS	\$0		\$0
	TOTAL VOLLEYBALL	\$0	\$0	\$0
44650	YOUTH FLAG FOOTBALL			
129	OTHER WAGES	\$800	(\$800)	\$0
325	RECREATION SUPPLIES	\$400	(\$400)	\$0
326	CLOTHING AND UNIFORMS	\$750	(\$750)	\$0
	TOTAL YOUTH FLAG FOOTBALL	\$1,950	(\$1,950)	\$0

GENERAL FUND - EXPENDITURES FY 2024-25				
Account		FY 2024-25		FY 2024-25
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
44720	PARK AREAS			
111	SALARIES - PERM. EMPLOYEES REG.	\$121,370		\$121,370
114	SALARIES - TEMP. EMPLOYEES REG.	\$14,000		\$14,000
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$9,280		\$9,280
143	RETIREMENT - CURRENT	\$10,980		\$10,980
146	WORKMEN'S COMPENSATION	\$3,830		\$3,830
147	UNEMPLOYMENT INSURANCE	\$110		\$110
213	AUTOMOBILE LICENSES AND TITLES	\$0		\$0
254	MOWING SERVICE	\$27,600		\$27,600
261	REPAIR & MAINT. MOTOR VEHICLES	\$200		\$200
262	REPAIR & MAINT. OTHER MACHINERY	\$1,000		\$1,000
283	OUT-OF-TOWN EXPENSE	\$0		\$0
285	STAFF LOCAL TRAVEL	\$0		\$0
312	SMALL ITEMS OF EQUIPMENT	\$2,000		\$2,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$1,000		\$1,000
326	CLOTHING AND UNIFORMS	\$800		\$800
329	OTHER OPERATING SUPPLIES	\$200		\$200
331	GAS, OIL, DIESEL, GREASE	\$7,000		\$7,000
332	MOTOR VEHICLE PARTS	\$600		\$600
333	MACHINERY & EQUIPMENT PARTS	\$2,000		\$2,000
334	TIRES, TUBES, ETC.	\$2,000		\$2,000
335	PAINTING AND PLUMBING SUPPLIES	\$100		\$100
341	CONSUMABLE TOOLS	\$500		\$500
452	SAND & GRAVEL	\$400		\$400
533	MACHINERY & EQUIPMENT RENTAL	\$200		\$200
944	TRANSPORTATION EQUIPMENT	\$0		\$0
949	OTHER MACHINERY AND EQUIPMENT	\$4,000		\$4,000
	TOTAL PARK AREAS	\$209,170	\$0	\$209,170

GENERAL FUND - EXPENDITURES FY 2024-25		FY 2024-25		FY 2024-25
Account	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
44721	NELSON-MERRY PARK			
241	ELECTRIC	\$500		\$500
266	REPAIR & MAINT. BUILDINGS	\$250		\$250
267	REPAIR & MAINT. PLUMBING, HEATING	\$0		\$0
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$2,000		\$2,000
325	RECREATION SUPPLIES	\$800		\$800
335	PAINTING AND PLUMBING SUPPLIES	\$200		\$200
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$100		\$100
342	SIGN PARTS AND SUPPLIES	\$500		\$500
416	CEMENT AND CONCRETE SUPPLIES	\$0		\$0
452	GRAVEL AND SAND	\$400		\$400
453	DIRT AND TOPSOIL	\$400		\$400
939	OTHER IMPROVEMENTS	\$0		\$0
	TOTAL NELSON-MERRY PARK	\$5,150	\$0	\$5,150

GENERAL FUND - EXPENDITURES FY 2024-25				
Account		FY 2024-25		FY 2024-25
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
44722	CENTENNIAL PARK			
241	ELECTRIC	\$1,200		\$1,200
242	WATER	\$200		\$200
243	SEWER	\$300		\$300
255	DATA PROCESSING SERVICES	\$360		\$360
266	REPAIR & MAINT. - BUILDINGS	\$400		\$400
267	REPAIR & MAINT. - PLUMBING & HEAT	\$0		\$0
312	SMALL ITEMS OF EQUIPMENT	\$250		\$250
321	AGRICULTURE/HORTICULTURE SUPPLIES	\$2,000		\$2,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$600		\$600
412	READY MIXED CONCRETE	\$0	\$1,800	\$1,800
453	DIRT & TOPSOIL	\$800		\$800
533	RENTAL	\$700		\$700
929	OTHER IMPROVEMENTS (SHADE STRUCTURE)	\$0		\$0
949	OTHER MACHINERY AND EQUIPMENT (SUNSHADE FOR PICNIC AREA)	\$5,000		\$5,000
	TOTAL CENTENNIAL PARK	\$11,810	\$1,800	\$13,610

GENERAL FUND - EXPENDITURES FY 2024-25			
Account		FY 2024-25	FY 2024-25
	ACCOUNT NAME	BUDGET / AMENDMENTS	BUDGET TOTAL
44723	LITTLE LEAGUE FIELD		
241	ELECTRIC	\$4,000	\$4,000
242	WATER	\$350	\$350
243	SEWER	\$600	\$600
262	REPAIR AND MAINTENANCE OTHER MACHINERY AND EQUIPMENT	\$32,000	\$33,250
266	REPAIR & MAINT. BUILDINGS	\$300	\$300
267	REPAIR & MAINT. PLUMBING, HEATING	\$0	\$0
312	SMALL ITEMS OF EQUIPMENT	\$0	\$1,540
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$450	\$450
325	RECREATION SUPPLIES	\$800	\$800
329	OTHER OPERATING SUPPLIES	\$200	\$200
335	PAINTING AND PLUMBING SUPPLIES	\$300	\$1,540
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$0	\$0
342	SIGN PARTS AND SUPPLIES	\$500	\$500
452	GRAVEL AND SAND	\$400	\$20,000
453	DIRT & TOPSOIL	\$1,000	\$15,790
471	ASHPHALT AND ASPHALT FILLER	\$0	\$0
939	OTHER IMPROVEMENTS	\$0	\$33,050
949	OTHER EQUIPMENT	\$0	\$7,500
	TOTAL LITTLE LEAGUE FIELD	\$40,900	\$80,370

GENERAL FUND - EXPENDITURES FY 2024-25				
Account	ACCOUNT NAME	FY 2024-25 BUDGET / AMENDMENTS	AMENDMENTS	FY 2024-25 BUDGET TOTAL
44724	MOSSY CREEK STATION-FESTIVAL PARK			
241	ELECTRIC	\$2,500		\$2,500
242	WATER	\$450		\$450
243	SEWER	\$600		\$600
255	DATA PROCESSING SERVICES	\$700		\$700
266	REPAIR & MAINT. BUILDINGS	\$300		\$300
312	SMALL ITEMS OF EQUIPMENT	\$450		\$450
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$500		\$500
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$400		\$400
329	OTHER OPERATING SUPPLIES	\$100		\$100
340	FESTIVAL SUPPLIES	\$7,500		\$7,500
452	GRAVEL AND SAND	\$300		\$300
453	DIRT AND TOPSOIL	\$300		\$300
	TOTAL MOSSY CREEK STATION	\$14,100	\$0	\$14,100

GENERAL FUND - EXPENDITURES FY 2024-25

Account	ACCOUNT NAME	FY 2024-25	AMENDMENTS	FY 2024-25
		BUDGET / AMENDMENTS		BUDGET TOTAL
44800	LIBRARIES			
200	CONTRACTUAL SERVICES	\$64,270		\$64,270
241	ELECTRIC	\$30,000		\$30,000
242	WATER	\$500		\$500
243	SEWER	\$600		\$600
244	GAS	\$1,000		\$1,000
259	OTHER PROFESSIONAL SERVICES(CLEANING/MOWING)	\$23,910		\$23,910
260	REPAIR & MAINT. SERVICES	\$1,000		\$1,000
266	REPAIR & MAINT. BUILDINGS	\$15,400		\$15,400
312	SMALL ITEMS OF EQUIPMENT	\$2,120		\$2,120
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$1,000		\$1,000
329	OTHER OPERATING SUPPLIES	\$0		\$0
412	READY MIXED CONCRETE	\$0	\$680	\$680
511	BUILDING INSURANCE	\$6,700		\$6,700
512	INSURANCE ON VEHICLES & EQUIPMENT	\$50		\$50
551	TRUSTEE FEES	\$700		\$700
611	PRINCIPAL-GENERAL OBLIGATION REFUNDING BONDS (2021)	\$110,000		\$110,000
631	INTEREST-GENERAL OBLIGATION REFUNDING BONDS (2021)	\$29,880		\$29,880
948	COMPUTER EQUIPMENT	\$3,050		\$3,050
949	OTHER MACHINERY AND EQUIPMENT	\$520		\$520
	TOTAL LIBRARIES	\$290,700	\$680	\$291,380

GENERAL FUND - EXPENDITURES FY 2024-25				
Account		FY 2024-25		FY 2024-25
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
51520	INSURANCE - EMPLOYERS SHARE			
142	HEALTH, DENTAL, LIFE INSURANCE	\$1,244,990		\$1,244,990
149	OTHER EMPLOYER CONTRIBUTIONS	\$450	\$600	\$1,050
	TOTAL INSURANCE EXP. - GENERAL	\$1,245,440	\$600	\$1,246,040
51520	INSURANCE			
511	BUILDING INSURANCE	\$35,480	(\$10,000)	\$25,480
512	VEHICLES & EQUIPMENT INSURANCE	\$60,000	\$8,900	\$68,900
513	LIABILITY INSURANCE	\$49,260	\$8,000	\$57,260
515	PROFESSIONAL LIABILITY INSURANCE	\$18,830	\$2,300	\$21,130
521	SURETY BONDS FOR OFFICIALS	\$3,500		\$3,500
	TOTAL INSURANCE	\$167,070	\$9,200	\$176,270
	TOTAL GENERAL FUND EXPENDITURES	\$13,722,810	\$769,290	\$14,492,100

SANITATION FUND FY 2024-25		FY 2024-25		FY 2024-25
Account Number	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
120	REVENUES			
34000	CHARGES FOR SERVICES			
34430	GARBAGE/RECYCLING FEES	\$520,000	\$80,000	\$600,000
	TOTAL CHARGES FOR SERVICES	\$520,000	\$80,000	\$600,000
36000	OTHER REVENUES			
36330	SALE OF EQUIPMENT	\$0		\$0
36900	OTHER FINANCING SOURCES	\$0		\$0
36961	OPERATING TRANSFER FROM GEN. FUND	\$242,310	\$66,600	\$308,910
	TOTAL OTHER REVENUES	\$242,310	\$66,600	\$308,910
	TOTAL SANITATION REVENUES	\$762,310	\$146,600	\$908,910
27130	RESTRICTED FUND BALANCE DECREASE	\$0	\$0	\$0
	TOTAL REVENUES AND FUND BALANCE	\$762,310	\$146,600	\$908,910
	GRAND TOTAL EXPENDITURES	\$762,310	\$146,600	\$908,910

SANITATION FUND - EXPENDITURES FY 2024-25				
Account		FY 2024-25		FY 2024-25
Number	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
120	EXPENDITURES			
43200	SANITATION			
111	SALARIES - PERM. EMPLOYEES REG.	\$122,230		\$122,230
112	SALARIES - PERM. EMPLOYEES OT	\$230		\$230
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$9,390		\$9,390
143	RETIREMENT - CURRENT	\$11,140		\$11,140
146	WORKMEN'S COMPENSATION	\$7,400		\$7,400
147	UNEMPLOYMENT INSURANCE	\$110		\$110
213	AUTOMOBILE LICENSES AND TITLES	\$0		\$0
217	VEHICLE TOW-IN SERVICES	\$500		\$500
237	ADVERTISING	\$200		\$200
245	TELEPHONE	\$500		\$500
251	MEDICAL, DENTAL, AND VITAL STATS	\$100	\$600	\$700
261	REPAIR & MAINT. MOTOR VEHICLES	\$1,000	\$3,000	\$4,000
295	LANDFILL SERVICES	\$6,000	\$18,000	\$24,000
298	COLLECTION FEES	\$520,000	\$125,000	\$645,000
311	OFFICE STATIONERY AND FORMS	\$100		\$100
326	CLOTHING & UNIFORMS	\$3,300		\$3,300
329	OTHER OPERATING SUPPLIES	\$500		\$500
331	GAS, OIL, DIESEL, GREASE	\$25,000		\$25,000
332	MOTOR VEHICLE PARTS	\$5,000		\$5,000
333	MACHINERY & EQUIPMENT PARTS	\$2,000		\$2,000
334	TIRES, TUBES, ETC.	\$3,000		\$3,000
341	CONSUMABLE TOOLS	\$200		\$200
	TOTAL SANITATION	\$717,900	\$146,600	\$864,500
51520	INSURANCE- EMPLOYERS SHARE			
142	HOSPITAL AND HEALTH INSURANCE	\$40,000		\$40,000
	TOTAL INSURANCE	\$40,000	\$0	\$40,000
51520	INSURANCE			
512	INSURANCE ON VEHICLES & EQUIPMENT	\$2,000		\$2,000
513	LIABILITY	\$2,410		\$2,410
	TOTAL INSURANCE	\$4,410	\$0	\$4,410
	TOTAL SANITATION EXPENDITURES	\$762,310	\$146,600	\$908,910

STREET AID FUND FY 2024-25				
Account		FY 2024-25		FY 2024-25
Number	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
121	REVENUES			
33000	INTERGOVERNMENTAL REVENUE			
33551	STATE GASOLINE & MOTOR FUEL TAX	\$303,080		\$303,080
33558	TRANSPORTATION MODERNIZATION TAX	\$3,000	(\$3,000)	\$0
	TOTAL INTERGOVERNMENTAL REVENUE	\$306,080	(\$3,000)	\$303,080
36000	OTHER REVENUE			
36100	INTEREST EARNINGS	\$2,000		\$2,000
36900	OTHER INCOME	\$5,000		\$5,000
	TOTAL OTHER REVENUE	\$7,000	\$0	\$7,000
	TOTAL STATE STREET AID FUND REVENUES	\$313,080	(\$3,000)	\$310,080
27130	RESTRICTED FUND BALANCE DECREASE	\$3,150	\$19,000	\$22,150
	TOTAL REVENUES AND FUND BALANCE	\$316,230	\$16,000	\$332,230
	GRAND TOTAL EXPENDITURES	\$316,230	\$16,000	\$332,230
27130	RESTRICTED FUND BALANCE INCREASE			
121	EXPENDITURES			
42130	TRAFFIC LIGHTS			
241	ELECTRIC	\$6,000		\$6,000
249	OTHER UTILITY SERVICES (FIBER)	\$10,000	(\$10,000)	\$0
267	REPAIR & MAINTENANCE	\$8,630	\$10,000	\$18,630
	TOTAL TRAFFIC LIGHTS	\$24,630	\$0	\$24,630
43120	HIGHWAYS, STREETS, & ROADWAYS			
931	ROADS, STREETS, ETC.	\$61,000		\$61,000
949	SNOW PLOW	\$42,000		\$42,000
	TOTAL HWYS, STREETS, & ROADWAYS	\$103,000	\$0	\$103,000
43160	STREET LIGHTS			
241	ELECTRIC	\$165,000	\$10,000	\$175,000
267	REPAIR & MAINT. ELECTRICAL	\$600		\$600
	TOTAL STREET LIGHTS	\$165,600	\$10,000	\$175,600
43215	SNOW AND ICE REMOVAL			
452	SAND	\$8,000		\$8,000
454	SODIUM CHLORIDE	\$15,000	\$6,000	\$21,000
	TOTAL SNOW AND ICE REMOVAL	\$23,000	\$6,000	\$29,000
	TOTAL STATE STREET AID FUND	\$316,230	\$16,000	\$332,230

DRUG FUND FY 2024-25				
Account Number	ACCOUNT NAME	FY 2024-25 BUDGET / AMENDMENTS	AMENDMENTS	FY 2024-25 BUDGET TOTAL
125	REVENUES			
35140	DRUG FINES	\$25,000	\$98,000	\$123,000
36100	INTEREST EARNINGS	\$400	\$400	\$800
36330	SALE OF VEHICLES & EQUIPMENT	\$9,510		\$9,510
36700	CONTRIBUTIONS AND DONATIONS	\$3,000	(\$3,000)	\$0
	TOTAL DRUG FUND REVENUES	\$37,910	\$95,400	\$133,310
27130	RESTRICTED FUND BALANCE DECREASE	\$8,840	(\$84,400)	
	TOTAL DRUG FUND REVENUES & FUND BALANCE	\$46,750	\$11,000	\$133,310
	GRAND TOTAL EXPENDITURES	\$46,750	\$11,000	\$57,750
27130	RESTRICTED FUND BALANCE INCREASE			\$75,560
125	EXPENDITURES			
42129	DRUG INVESTIGATION & CONTROL			
148	EMPLOYEE EDUCATION AND TRAINING	\$13,000		\$13,000
213	AUTOMOBILE INSURANCE & SERVICE	\$0		\$0
217	TOWING FEES	\$800		\$800
235	MEMBERSHIPS, CERTIFICATION, TRAINING	\$1,000		\$1,000
251	MEDICAL, VETERINARY	\$2,500	\$3,000	\$5,500
283	OUT OF TOWN EXPENSE	\$3,000		\$3,000
312	SMALL EQUIPMENT ITEMS	\$6,000		\$6,000
323	DOG FOOD	\$2,100		\$2,100
326	CLOTHING & UNIFORMS	\$1,000		\$1,000
327	FIRE ARMS	\$0		\$0
329	OTHER OPERATING SUPPLIES	\$6,000		\$6,000
513	LIABILITY INSURANCE	\$100		\$100
939	OTHER IMPROVEMENTS	\$0		\$0
949	OTHER EQUIPMENT	\$11,250	\$8,000	\$19,250
	TOTAL DRUG FUND EXPENDITURES	\$46,750	\$11,000	\$57,750

WATER & SEWER FUND FY 2024-25				
Account Number	ACCOUNT NAME	FY 2024-25 BUDGET / AMENDMENTS	AMENDMENTS	FY 2024-25 BUDGET TOTAL
36000	OTHER INCOME			
33113	CDBG-SEWER GRANT	\$0	\$19,280	\$19,280
33180	RD GRANTS	\$0	\$675,990	\$675,990
33190	ARC GRANT	\$0	\$10,000	\$10,000
33293	ARPA GRANT	\$0	\$945,520	\$945,520
33430	OTHER GRANT RELIEF	\$0	\$24,920	\$24,920
33294	ARPA TDEC FUNDS	\$0		\$0
33720	P.E.P. GRANTS	\$0	\$5,000	\$5,000
36100	INTEREST EARNINGS	\$50,000	\$25,000	\$75,000
	TOTAL OTHER INCOME	\$50,000	\$1,705,710	\$1,755,710
37000	WATER/SEWER REVENUES			
36950	BAD DEBTS COLLECTIONS	\$1,000	\$200	\$1,200
37100	OPERATING REVENUE - WATER	\$3,300,000		\$3,300,000
37120	FLAT RATE WATER SALES	\$100		\$100
37191	FORFEITED DISCOUNTS & PENALTIES	\$50,000	\$15,000	\$65,000
37195	WATER CONNECT FEES	\$40,000		\$40,000
37196	WATER TAP FEES	\$50,000	\$25,000	\$75,000
37197	LINE EXTENSION CHARGES	\$200		\$200
37199	MISCELLANEOUS INCOME	\$20,000	\$12,270	\$32,270
37210	SEWER SERVICE CHARGES	\$2,000,000		\$2,000,000
37231	GREASE TRAP INSPECTIONS	\$11,000		\$11,000
37296	SEWER TAP FEES	\$100,000	(\$25,000)	\$75,000
37299	MISCELLANEOUS	\$200		\$200
	TOTAL WATER/SEWER REVENUES	\$5,572,500	\$27,470	\$5,599,970
	TOTAL WATER/SEWER FUND REVENUES	\$5,622,500	\$1,733,180	\$7,355,680

WATER FUND EXPENDITURES FY 2024-25				
Account Number	ACCOUNT NAME	FY 2024-25 BUDGET / AMENDMENTS	AMENDMENTS	FY 2024-25 BUDGET TOTAL
52113	PURIFICATION			
111	SALARIES - PERM. EMPLOYEES REG.	\$281,060		\$281,060
112	SALARIES - PERM. EMPLOYEES OT	\$17,700		\$17,700
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$21,610		\$21,610
143	RETIREMENT - CURRENT	\$27,010		\$27,010
146	WORKMEN'S COMPENSATION	\$9,640		\$9,640
147	UNEMPLOYMENT INSURANCE	\$180		\$180
148	EMPLOYEE EDUCATION AND TRAINING	\$2,000		\$2,000
211	POSTAGE, BOX RENT, ETC.	\$1,500		\$1,500
224	DUPLICATION	\$1,000		\$1,000
235	MEMBERSHIPS, REG. FEES, & TUITION	\$2,000		\$2,000
237	ADVERTISING	\$200		\$200
241	ELECTRIC	\$370,000	\$50,000	\$420,000
244	GAS	\$3,000		\$3,000
245	TELEPHONE AND TELEGRAPH	\$7,000		\$7,000
249	OTHER UTILITY SERVICES (FIBER)	\$1,000		\$1,000
251	MEDICAL, DENTAL, VETERINARY	\$0		\$0
254	MOWING SERVICE	\$6,500		\$6,500
255	DATA PROCESSING SERVICES	\$300		\$300
259	OTHER PROFESSIONAL SERVICES	\$25,000		\$25,000
260	GENERATOR SERVICE AGREEMENT & SUEZ CONTRACT MEMBRANE SERVICES	\$39,180		\$39,180
262	REPAIR & MAINT. OTHER MACHINERY	\$37,220		\$37,220
266	REPAIR & MAINT. BUILDINGS	\$10,000		\$10,000
269	OTHER REPAIR & MAINTENANCE	\$200		\$200
283	OUT-OF-TOWN EXPENSE	\$1,000		\$1,000
285	STAFF LOCAL TRAVEL	\$300		\$300
310	OFFICE SUPPLIES AND MATERIALS	\$400		\$400
312	SMALL EQUIPMENT ITEMS	\$4,910		\$4,910
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$63,000		\$63,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$1,200		\$1,200
326	CLOTHING AND UNIFORMS	\$5,000	\$1,000	\$6,000
329	OTHER OPERATING SUPPLIES	\$1,000		\$1,000
331	GAS, OIL, DIESEL, GREASE	\$6,000	\$1,500	\$7,500
332	MOTOR VEHICLE PARTS	\$0		\$0
333	MACHINERY AND EQUIPMENT PARTS	\$25,000		\$25,000
335	PAINTING AND PLUMBING SUPPLIES	\$0		\$0
336	ELECTRIC SUPPLIES	\$100		\$100
341	CONSUMABLE TOOLS	\$200		\$200
533	MACHINERY AND EQUIPMENT RENTAL	\$11,130		\$11,130
541	PROVISION FOR DEPRECIATION	\$193,000		\$193,000
561	NPDES PERMIT	\$5,200		\$5,200
949	OTHER MACHINERY AND EQUIPMENT	\$0	\$5,400	\$5,400
	TOTAL PURIFICATION	\$1,180,740	\$57,900	\$1,238,640

WATER FUND EXPENDITURES FY 2024-25				
Account Number	ACCOUNT NAME	FY 2024-25 BUDGET / AMENDMENTS	AMENDMENTS	FY 2024-25 BUDGET TOTAL
52114	TRANSMISSION & DISTRIBUTION			
111	SALARIES - PERM. EMPLOYEES REG.	\$352,270		\$352,270
111	SALARIES - PERM. EMPLOYEES REG. - NEW EMPLOYEE	\$0		\$0
112	SALARIES - PERM. EMPLOYEES OT	\$31,610	\$50,000	\$81,610
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$27,110		\$27,110
143	RETIREMENT - CURRENT	\$34,700		\$34,700
146	WORKMEN'S COMPENSATION	\$10,070	\$2,000	\$12,070
147	UNEMPLOYMENT INSURANCE	\$300		\$300
148	EMPLOYEE EDUCATION & TRAINING	\$2,000		\$2,000
211	POSTAGE, BOX RENT, ETC.	\$150	\$2,000	\$2,150
213	AUTOMOBILE LICNESES AND TITLES	\$100		\$100
217	VEHICLE TOW-IN SERVICES	\$50		\$50
235	MEMBERSHIPS, REG. FEES, & TUITION	\$500		\$500
237	ADVERTISING	\$100		\$100
241	ELECTRIC	\$250,000		\$250,000
245	TELEPHONE AND TELEGRAPH	\$40,000	\$36,000	\$76,000
251	MEDICAL, DENTAL, AND VITAL STATS	\$700		\$700
254	ARCHITECTURAL, ENGINEERING AND LANDSCAPING	\$5,000		\$5,000
259	OTHER PROFESSIONAL SERVICES	\$10,000	\$4,500	\$14,500
261	REPAIR & MAINT. MOTOR VEHICLES	\$250		\$250
262	REPAIR & MAINT. OTHER MACHINERY	\$10,000		\$10,000
266	REPAIR & MAINT. BUILDINGS	\$500	\$200	\$700
283	OUT-OF-TOWN EXPENSES	\$300	\$600	\$900
310	OFFICE SUPPLIES AND MATERIALS	\$350		\$350
312	SMALL ITEMS OF EQUIPMENT	\$800	\$1,000	\$1,800
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$1,000		\$1,000
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$200		\$200
323	FOOD	\$100	\$400	\$500
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$1,000		\$1,000
326	CLOTHING AND UNIFORMS	\$13,000		\$13,000
329	OTHER OPERATING SUPPLIES	\$4,000		\$4,000
331	GAS, OIL, DIESEL, GREASE	\$30,000		\$30,000
332	MOTOR VEHICLE PARTS	\$5,000	\$900	\$5,900
333	MACHINERY & EQUIPMENT PARTS	\$5,000		\$5,000
334	TIRES, TUBES, ETC.	\$2,700	\$3,000	\$5,700
335	PAINTING AND PLUMBING SUPPLIES	\$600		\$600
336	ELECTRICAL SUPPLIES	\$100		\$100
338	REPAIR FOR WATER/SEWER LINES	\$60,000	\$40,200	\$100,200
341	CONSUMABLE TOOLS	\$3,000		\$3,000
391	WATER METERS	\$13,000	\$2,000	\$15,000
392	FIRE HYDRANTS	\$10,000		\$10,000
412	READY MIX CONCRETE	\$0	\$2,000	\$2,000
416	CEMENT & CONCRETE SUPPLIES	\$800	\$5,600	\$6,400
421	STRUCTURAL STEEL AND IRON	\$100		\$100
422	METAL PIPE & FITTINGS	\$400		\$400
429	OTHER METAL PRODUCTS	\$300		\$300
441	PLASTIC PIPE	\$5,000		\$5,000
451	CRUSHED STONE	\$16,000		\$16,000
452	GRAVEL AND SAND	\$100		\$100
471	ASPHALT AND ASPHALT FILLER	\$5,000	\$2,500	\$7,500
520	SURETY BONDS - RUNNING	\$250		\$250
533	MACHINERY & EQUIPMENT RENTAL	\$5,000		\$5,000
541	PROVISION FOR DEPRECIATION	\$393,000		\$393,000
949	OTHER EQUIPMENT	\$8,355	\$2,700	\$11,055
	TOTAL TRANSMISSION & DISTRIBUTION	\$1,359,865	\$155,600	\$1,515,465

WATER FUND EXPENDITURES FY 2024-25				
Account		FY 2024-25		FY 2024-25
Number	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
52115	PUBLIC WORKS BUILDINGS			
241	ELECTRIC	\$6,200		\$6,200
244	GAS	\$5,000		\$5,000
259	CLEANING SERVICES	\$3,650		\$3,650
262	REPAIR & MAINT. OTHER MACHINERY	\$50		\$50
266	REPAIR & MAINT. BUILDINGS	\$3,500		\$3,500
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$500		\$500
329	OTHER OPERATING SUPPLIES	\$400		\$400
335	PAINTING AND PLUMBING SUPPLIES	\$100		\$100
	TOTAL SHOP & MAINTENANCE	\$19,400	\$0	\$19,400

WATER FUND EXPENDITURES FY 2024-25				
Account Number	ACCOUNT NAME	FY 2024-25 BUDGET / AMENDMENTS	AMENDMENTS	FY 2024-25 BUDGET TOTAL
52116	CUSTOMERS' ACCT. & COLLECTION-METER READERS			
111	SALARIES - PERM. EMPLOYEES REG.	\$52,410		\$52,410
112	SALARIES - PERM. EMPLOYEES OT	\$600		\$600
129	OTHER WAGES	\$0		\$0
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$4,020		\$4,020
143	RETIREMENT - CURRENT	\$4,790		\$4,790
146	WORKMEN'S COMPENSATION	\$2,000		\$2,000
147	UNEMPLOYMENT INSURANCE	\$50		\$50
217	VEHICLE TOW-IN SERVICES	\$0		\$0
224	DUPLICATION	\$100		\$100
251	MEDICAL, DENTAL, AND VITAL STATS	\$100		\$100
261	REPAIR & MAINT. MOTOR VEHICLES	\$100		\$100
262	REPAIR AND MAINTENANCE OTHER	\$200		\$200
310	OFFICE SUPPLIES AND MATERIALS	\$300		\$300
311	OFFICE STATIONERY AND FORMS	\$300		\$300
312	SMALL ITEMS OF EQUIPMENT	\$200		\$200
326	CLOTHING AND UNIFORMS	\$1,300	\$1,200	\$2,500
329	OTHER OPERATING SUPPLIES	\$300		\$300
331	GAS, OIL, DIESEL, GREASE	\$5,000		\$5,000
332	MOTOR VEHICLE PARTS	\$500		\$500
334	TIRES, TUBES. ETC.	\$300		\$300
341	CONSUMABLE TOOLS	\$50		\$50
533	MACHINERY & EQUIPMENT RENTAL	\$100		\$100
	TOTAL CUSTOMERS' ACCT. & COLLECTION	\$72,720	\$1,200	\$73,920

WATER FUND EXPENDITURES FY 2024-25				
Account Number	ACCOUNT NAME	FY 2024-25 BUDGET / AMENDMENTS	AMENDMENTS	FY 2024-25 BUDGET TOTAL
52117	ADMINISTRATION-OFFICE STAFF			
111	SALARIES - PERM. EMPLOYEES REG./CITY HALL	\$205,940		\$205,940
111	SALARIES - PERM. EMPLOYEES REG./PUBLIC WORKS	\$0		\$0
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$15,640		\$15,640
143	RETIREMENT - CURRENT	\$18,580		\$18,580
146	WORKMEN'S COMPENSATION	\$630		\$630
147	UNEMPLOYMENT INSURANCE	\$110		\$110
148	EMPLOYEE EDUCATION AND TRAINING	\$500		\$500
211	POSTAGE, BOX RENT, ETC.	\$100	\$300	\$400
213	AUTOMOBILE LICENSES AND TITLES	\$0		\$0
214	MAILING SERVICE	\$20,000	\$150	\$20,150
224	DUPLICATION	\$800		\$800
235	MEMBERSHIPS, REG. FEES, & TUITION	\$5,000		\$5,000
237	ADVERTISING	\$100		\$100
239	OTHER PUBLICITY, SUBSCRIPTIONS, AND DUES	\$3,990	\$700	\$4,690
245	TELEPHONE AND TELEGRAPH	\$3,000		\$3,000
252	LEGAL SERVICES	\$0		\$0
253	ACCOUNTING AND AUDITING SERVICES	\$8,225		\$8,225
255	DATA PROCESSING SERVICES	\$21,210		\$21,210
259	OTHER PROFESSIONAL SERVICES	\$1,500		\$1,500
263	REPAIR & MAINT. FURNITURE & OFFICE	\$200		\$200
283	OUT-OF-TOWN EXPENSE	\$400		\$400
285	STAFF LOCAL TRAVEL	\$450		\$450
310	OFFICE SUPPLIES AND MATERIALS	\$2,500		\$2,500
311	OFFICE STATIONERY AND FORMS	\$8,000		\$8,000
312	SMALL ITEMS OF EQUIPMENT	\$500	\$2,000	\$2,500
323	FOOD	\$0		\$0
326	CITY LOGO SHIRTS-CITY HALL	\$1,200		\$1,200
329	OTHER OPERATING SUPPLIES	\$200		\$200
531	BUILDING & OFFICE RENTAL	\$30,000		\$30,000
532	LAND RENTAL	\$300		\$300
551	TRUSTEE FEES	\$2,500	\$250	\$2,750
555	BANK SERVICE CHARGES	\$1,200		\$1,200
556	BANK FEES DIRECT DEPOSIT	\$200		\$200
597	ADMINISTRATIVE COST - GENERAL FUND	\$0		\$0
948	COMPUTER EQUIPMENT	\$1,930		\$1,930
949	OTHER MACHINERY AND EQUIPMENT	\$0		\$0
	TOTAL ADMINISTRATION & GENERAL EXP.	\$354,905	\$3,400	\$358,305

WATER FUND EXPENDITURES FY 2024-25				
Account Number	ACCOUNT NAME	FY 2024-25 BUDGET / AMENDMENTS	AMENDMENTS	FY 2024-25 BUDGET TOTAL
52119	IT/DATA PROCESSING			
111	SALARIES - PERM. EMPLOYEES REG.	\$18,885		\$18,885
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$1,470		\$1,470
143	RETIREMENT - CURRENT	\$1,740		\$1,740
146	WORKMEN'S COMPENSATION	\$0	\$50	\$50
147	UNEMPLOYMENT INSURANCE	\$10		\$10
148	EMPLOYEE EDUCATION AND TRAINING	\$200		\$200
211	POSTAGE, BOX RENT, ETC.	\$40		\$40
224	DUPLICATION	\$200		\$200
235	MEMBERSHIPS, REG. FEES, & TUITION	\$200	\$17,400	\$17,600
245	TELEPHONE AND TELEGRAPH	\$300		\$300
251	MEDICAL, DENTAL, VETERINARY	\$0		\$0
255	DATA PROCESSING SERVICES	\$10,150	\$20,000	\$30,150
259	OTHER PROFESSIONAL SERVICES	\$200		\$200
263	REPAIR & MAINT. FURNITURE & OFFICE	\$240		\$240
283	OUT-OF-TOWN EXPENSE	\$100		\$100
285	STAFF LOCAL TRAVEL	\$100		\$100
310	OFFICE SUPPLIES AND MATERIALS	\$200		\$200
311	OFFICE STATIONERY AND FORMS	\$60		\$60
312	SMALL ITEMS OF EQUIPMENT	\$500	\$140	\$640
326	CITY LOGO SHIRTS-CITY HALL	\$200		\$200
329	OTHER OPERATING SUPPLIES	\$100		\$100
949	OTHER EQUIPMENT	\$0	\$400	\$400
	TOTAL IT/DATA PROCESSING	\$34,895	\$37,990	\$72,885

52120	NON-OPERATING EXPENSES -WATER			
631	INTEREST ON BONDED DEBT	\$116,150		\$116,150
633	INTEREST ON BANK NOTES	\$10,360		\$10,360
636	INTEREST ON STATE LOANS	\$13,110		\$13,110
	TOTAL NON-OPERATING EXPENSES	\$139,620	\$0	\$139,620
51520	INSURANCE - EMPLOYERS SHARE-WATER			
142	HEALTH, DENTAL, LIFE INSURANCE	\$254,780	\$15,000	\$269,780
149	OTHER EMPLOYER CONTRIBUTIONS	\$225		\$225
	TOTAL INSURANCE EXP. - WATER	\$255,005	\$15,000	\$270,005
51520	INSURANCE-WATER			
511	INSURANCE ON BUILDINGS	\$64,290		\$64,290
512	INSURANCE ON VEHICLES & EQUIPMENT	\$5,000		\$5,000
513	LIABILITY	\$7,000		\$7,000
515	PROFESSIONAL LIABILITY	\$2,220	\$300	\$2,520
521	SURETY BONDS - OFFICIALS & EMPLOYEES	\$2,500		\$2,500
	TOTAL INSURANCE	\$81,010	\$300	\$81,310
	TOTAL WATER EXPENDITURES	\$3,498,160	\$271,390	\$3,769,550

SEWER FUND EXPENDITURES FY 2024-25		FY 2024-25		FY 2024-25
Account Number	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
52211	SEWER COLLECTION (LINES)			
111	SALARIES - PERM. EMPLOYEES REG.	\$234,850		\$234,850
111	SALARIES - PERM. EMPLOYEES REG. - NEW EMPLOYEE	\$0		\$0
112	SALARIES - PERM. EMPLOYEES OT	\$8,260	\$3,000	\$11,260
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$18,010		\$18,010
143	RETIREMENT - CURRENT	\$21,980		\$21,980
146	WORKMEN'S COMPENSATION	\$7,500		\$7,500
147	UNEMPLOYMENT INSURANCE	\$190		\$190
148	EMPLOYEE EDUCATION AND TRAINING	\$3,000		\$3,000
211	POSTAGE, BOX RENT, ETC.	\$100		\$100
212	FREIGHT, EXPRESS, TRUCK CHARGES	\$100		\$100
213	AUTOMOBILE LICENSES AND TITLE	\$50		\$50
217	VEHICLE TOIN SERVICES	\$0		\$0
235	MEMBERSHIPS, REG. FEES, & TUITION	\$1,000		\$1,000
237	ADVERTISING	\$50		\$50
241	ELECTRIC	\$17,000	\$4,500	\$21,500
245	TELEPHONE AND TELEGRAPH (350 + 3200)	\$500	\$3,550	\$4,050
251	MEDICAL, DENTAL, AND VITAL STATS	\$300		\$300
254	ARCHITECTURAL, ENGINEERING AND LANDSCAPING	\$1,000		\$1,000
259	OTHER PROFESSIONAL SERVICES	\$4,000		\$4,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$100		\$100
262	REPAIR & MAINT. OTHER MACHINERY	\$15,000		\$15,000
266	REPAIR & MAINT. BUILDINGS	\$100		\$100
283	OUT-OF-TOWN EXPENSE	\$0		\$0
310	OFFICE SUPPLIES	\$350		\$350
312	SMALL ITEMS OF EQUIPMENT	\$1,000		\$1,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$800		\$800
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$500		\$500
323	FOOD	\$200		\$200
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$400		\$400
326	CLOTHING AND UNIFORMS	\$6,500		\$6,500
329	OTHER OPERATING SUPPLIES	\$1,500		\$1,500
331	GAS, OIL, DIESEL, GREASE	\$10,000		\$10,000
332	MOTOR VEHICLE PARTS	\$2,000		\$2,000
333	MACHINERY & EQUIPMENT PARTS	\$6,000		\$6,000
334	TIRES, TUBES, ETC.	\$1,500	\$940	\$2,440
335	PAINTING AND PLUMBING SUPPLIES	\$1,000		\$1,000
336	ELECTRICAL SUPPLIES	\$500		\$500
337	EXPLOSIVES	\$0		\$0
338	REPAIR PARTS FOR WATER/SEWER LINES	\$8,000		\$8,000
341	CONSUMABLE TOOLS	\$600		\$600
413	PRECAST CONCRETE SUPPLIES	\$4,000		\$4,000
416	CEMENT & CONCRETE SUPPLIES	\$1,000		\$1,000
421	STRUCTURAL STEEL & IRON	\$100		\$100
422	METAL PIPE & FITTINGS	\$100		\$100
441	PLASTIC PIPE	\$1,000		\$1,000
451	CRUSHED STONE	\$10,000		\$10,000
471	ASPHALT AND ASPHALT FILLER	\$2,000		\$2,000
533	EQUIPMENT RENTAL	\$15,000		\$15,000
541	PROVISION FOR DEPRECIATION	\$182,000		\$182,000
	TOTAL SEWER COLLECTION (LINES)	\$589,140	\$11,990	\$601,130

SEWER FUND EXPENDITURES FY 2024-25		FY 2024-25		FY 2024-25
Account Number	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
52213	SEWER TREATMENT & DISPOSAL			
111	SALARIES - PERM. EMPLOYEES REG.	\$176,630		\$176,630
112	SALARIES - PERM. EMPLOYEES OT	\$25,780	\$15,000	\$40,780
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$13,660		\$13,660
143	RETIREMENT - CURRENT	\$18,800		\$18,800
146	WORKMEN'S COMPENSATION	\$5,200		\$5,200
147	UNEMPLOYMENT INSURANCE	\$150		\$150
148	EMPLOYEE EDUCATION AND TRAINING	\$1,000		\$1,000
211	POSTAGE, BOX RENT, ETC.	\$300		\$300
235	MEMBERSHIPS, REGISTRATION	\$800		\$800
241	ELECTRIC	\$140,000		\$140,000
244	GAS	\$500		\$500
245	TELEPHONE AND TELEGRAPH	\$2,000		\$2,000
251	MEDICAL, DENTAL, VETERINARY, AND VITAL	\$200		\$200
254	ENGINEERING SERVICES	\$1,000		\$1,000
255	DATA PROCESSING SERVICES	\$720		\$720
259	OTHER PROFESSIONAL SERVICES	\$100,000	\$60,000	\$160,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$200		\$200
262	REPAIR & MAINT. OTHER MACHINERY	\$20,000		\$20,000
266	REPAIR & MAINT. BUILDINGS	\$10,000		\$10,000
269	REPAIR & MAINT. OTHER REPAIR & MACH.	\$500		\$500
283	OUT-OF-TOWN EXPENSE	\$500		\$500
285	STAFF LOCAL TRAVEL	\$500		\$500
310	OFFICE SUPPLIES AND MATERIALS	\$1,800		\$1,800
312	SMALL ITEMS OF EQUIPMENT	\$5,290		\$5,290
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$500		\$500
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$85,000	\$8,000	\$93,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$1,500		\$1,500
326	CLOTHING AND UNIFORMS	\$6,000		\$6,000
329	OTHER OPERATING SUPPLIES	\$4,000		\$4,000
331	GAS, OIL, DIESEL, GREASE	\$5,000		\$5,000
332	MOTOR VEHICLE PARTS	\$400		\$400
333	MACHINERY & EQUIPMENT PARTS	\$10,000	\$10,000	\$20,000
334	TIRES, TUBES AND ETC.	\$2,000		\$2,000
335	PAINTING AND PLUMBING SUPPLIES	\$1,000		\$1,000
336	ELECTRICAL SUPPLIES	\$200		\$200
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$100		\$100
341	CONSUMABLE TOOLS	\$400		\$400
533	MACHINERY AND EQUIPMENT RENTAL	\$0		\$0
541	PROVISION FOR DEPRECIATION	\$102,000		\$102,000
561	NPDES PERMIT	\$6,000		\$6,000
598	PENALTIES	\$3,000		\$3,000
949	OTHER MACHINERY AND EQUIPMENT	\$520	\$14,000	\$14,520
	TOTAL SEWER TREATMENT & DISPOSAL	\$753,150	\$107,000	\$860,150

SEWER FUND EXPENDITURES FY 2024-25				
Account		FY 2024-25		FY 2024-25
Number	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
52215	PUBLIC WORKS BUILDINGS			
241	ELECTRIC	\$2,500		\$2,500
244	GAS	\$3,000		\$3,000
259	OTHER PROFESSIONAL SERVICES	\$1,550		\$1,550
266	REPAIR & MAINT. BUILDINGS	\$1,200		\$1,200
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$200		\$200
329	OTHER OPERATING SUPPLIES	\$100		\$100
335	PAINTING AND PLUMBING SUPPLIES	\$50		\$50
	TOTAL SHOP & MAINTENANCE	\$8,600	\$0	\$8,600

SEWER FUND EXPENDITURES FY 2024-25				
Account Number	ACCOUNT NAME	FY 2024-25 BUDGET / AMENDMENTS	AMENDMENTS	FY 2024-25 BUDGET TOTAL
52216	CUSTOMER ACCT. & COLLECTION-METER READERS			
111	SALARIES - PERM. EMPLOYEES REG.	\$34,950		\$34,950
112	SALARIES - PERM. EMPLOYEES OT	\$110		\$110
129	OTHER WAGES	\$0		\$0
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$2,680		\$2,680
143	RETIREMENT - CURRENT	\$3,170		\$3,170
146	WORKMEN'S COMPENSATION	\$1,300		\$1,300
147	UNEMPLOYMENT INSURANCE	\$30		\$30
217	VEHICLE TOW-IN SERVICES	\$0		\$0
251	MEDICAL, DENTAL, VETERINARY	\$100		\$100
262	REPAIR & MAINT. OTHER MACHINERY	\$150		\$150
311	OFFICE STATIONERY AND FORMS	\$100		\$100
312	SMALL ITEMS OF EQUIPMENT	\$50		\$50
326	CLOTHING AND UNIFORMS	\$500	\$600	\$1,100
329	OTHER OPERATING SUPPLIES	\$200		\$200
331	GAS, OIL, DIESEL, GREASE	\$2,200		\$2,200
332	MOTOR VEHICLE PARTS	\$300		\$300
334	TIRES, TUBES AND ETC.	\$200		\$200
	TOTAL CUSTOMER ACCT. & COLLECTION	\$46,040	\$600	\$46,640

SEWER FUND EXPENDITURES FY 2024-25		FY 2024-25		FY 2024-25
Account Number	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
52217	ADMINISTRATION -OFFICE STAFF			
111	SALARIES - PERM. EMPLOYEES REG./CITY HALL	\$120,920		\$120,920
111	SALARIES - PERM. EMPLOYEES REG./PUBLIC WORKS	\$0		\$0
129	OTHER WAGES	\$210		\$210
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$9,310		\$9,310
143	RETIREMENT - CURRENT	\$10,500		\$10,500
146	WORKMEN'S COMPENSATION	\$360		\$360
147	UNEMPLOYMENT INSURANCE	\$70		\$70
148	EMPLOYEE EDUCATION AND TRAINING	\$500		\$500
211	POSTAGE, BOX RENT, ETC.	\$100		\$100
213	AUTOMOBILE LICENSE AND TITLES	\$0		\$0
214	MAILING SERVICE	\$6,000	\$4,700	\$10,700
224	DUPLICATION	\$500		\$500
235	MEMBERSHIPS, REG. FEES, & TUITION	\$1,500		\$1,500
237	ADVERTISING	\$0		\$0
239	OTHER PUBLICITY, SUBSCRIPTIONS, AND DUES	\$2,660		\$2,660
245	TELEPHONE	\$1,000		\$1,000
251	MEDICAL, DENTAL, VETERINARY, AND VITAL	\$0		\$0
252	LEGAL SERVICES	\$0	\$30,000	\$30,000
253	ACCOUNTING AND AUDITING SERVICES	\$8,225		\$8,225
254	ENGINEERING SERVICES (SEWER I&I STUDY PHASE 2 & 3)	\$2,000		\$2,000
255	DATA PROCESSING SERVICES	\$12,300		\$12,300
259	OTHER PROFESSIONAL SERVICES	\$1,500		\$1,500
263	REPAIR & MAINT. FURNITURE & OFFICE	\$50		\$50
283	OUT-OF-TOWN EXPENSE	\$200		\$200
285	STAFF LOCAL TRAVEL	\$1,500		\$1,500
310	OFFICE SUPPLIES AND MATERIALS	\$1,000		\$1,000
311	OFFICE STATIONERY AND FORMS	\$4,000		\$4,000
312	SMALL ITEMS OF EQUIPMENT	\$1,000		\$1,000
323	FOOD	\$0		\$0
326	CITY LOGO SHIRTS-CITY HALL	\$1,200		\$1,200
329	OTHER OPERATING SUPPLIES	\$100		\$100
531	BUILDING & OFFICE RENTAL	\$30,000		\$30,000
551	TRUSTEE FEES	\$250		\$250
555	BANK SERVICE CHARGES	\$200		\$200
556	DIRECT DEPOSIT FEES	\$100		\$100
630	INTEREST	\$0	\$35,000	\$35,000
948	COMPUTER EQUIPMENT	\$1,280		\$1,280
	TOTAL ADMINISTRATION & GENERAL EXP.	\$218,535	\$69,700	\$288,235

SEWER FUND EXPENDITURES FY 2024-25				
Account Number	ACCOUNT NAME	FY 2024-25 BUDGET / AMENDMENTS	AMENDMENTS	FY 2024-25 BUDGET TOTAL
52219	IT/DATA PROCESSING			
111	SALARIES - PERM. EMPLOYEES REG.	\$9,275		\$9,275
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$740		\$740
143	RETIREMENT - CURRENT	\$870		\$870
146	WORKMEN'S COMPENSATION	\$30		\$30
147	UNEMPLOYMENT INSURANCE	\$10		\$10
148	EMPLOYEE EDUCATION AND TRAINING	\$200		\$200
211	POSTAGE, BOX RENT, ETC.	\$20		\$20
235	MEMBERSHIPS, REG. FEES, & TUITION	\$100	\$7,500	\$7,600
245	TELEPHONE AND TELEGRAPH	\$150		\$150
251	MEDICAL, DENTAL, VETERINARY	\$0		\$0
255	DATA PROCESSING SERVICES	\$5,490	\$8,000	\$13,490
259	OTHER PROFESSIONAL SERVICES	\$100		\$100
263	REPAIR & MAINT. FURNITURE & OFFICE	\$120		\$120
283	OUT-OF-TOWN EXPENSE	\$50		\$50
285	STAFF LOCAL TRAVEL	\$50		\$50
310	OFFICE SUPPLIES AND MATERIALS	\$100		\$100
311	OFFICE STATIONERY AND FORMS	\$30		\$30
312	SMALL ITEMS OF EQUIPMENT	\$200	\$50	\$250
326	CITY LOGO SHIRTS-CITY HALL	\$100		\$100
329	OTHER OPERATING SUPPLIES	\$50		\$50
949	OTHER EQUIPMENT	\$0	\$170	\$170
	TOTAL IT/DATA PROCESSING	\$17,685	\$15,720	\$33,405

SEWER FUND EXPENDITURES FY 2024-25				
Account		FY 2024-25		FY 2024-25
Number	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
52220	NON-OPERATING EXPENSES-SEWER			
631	INTEREST ON BONDED DEBT	\$136,170		\$136,170
633	INTEREST ON BANK NOTES	\$4,440		\$4,440
636	INTEREST ON STATE LOANS	\$10		\$10
	TOTAL NON-OPERATING EXPENSES	\$140,620	\$0	\$140,620
52520	INSURANCE EMPLOYERS SHARE-SEWER			
142	HEALTH, DENTAL, LIFE INSURANCE	\$163,570	\$8,000	\$171,570
149	OTHER EMPLOYER CONTRIBUTIONS	\$0	\$225	\$225
	TOTAL INSURANCE EXP. - SEWER	\$163,570	\$8,225	\$171,795
52520	INSURANCE-SEWER			
511	INSURANCE ON BUILDINGS	\$35,130		\$35,130
512	INSURANCE ON VEHICLES & EQUIPMENT	\$5,000		\$5,000
513	LIABILITY	\$500		\$500
515	PROFESSIONAL LIABILITY	\$1,110	\$130	\$1,240
521	SURETY BONDS - OFFICIALS & EMPLOYEES	\$2,000		\$2,000
	TOTAL INSURANCE	\$43,740	\$130	\$43,870
	TOTAL SEWER EXPENDITURES	\$1,981,080	\$213,365	\$2,194,445
	TOTAL WATER/SEWER EXPENDITURES	\$5,479,240	\$484,755	\$5,963,995

		FY 2024-25		
SOURCE OF FUNDS-WATER		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
	BAD DEBTS	\$1,000	\$200	\$1,200
	INTEREST EARNINGS	\$25,000	\$12,500	\$37,500
	SALE OF VEHICLES AND EQUIPMENT	\$0		\$0
	OPERATING REVENUE - WATER	\$3,300,000		\$3,300,000
	FLAT RATE WATER SALES	\$100		\$100
	FORFEITED DISCOUNTS & PENALTIES	\$50,000	\$15,000	\$65,000
	WATER CONNECT FEES	\$40,000		\$40,000
	WATER TAP FEES	\$50,000	\$25,000	\$75,000
	LINE EXTENSION CHARGES	\$200		\$200
	MISCELLANEOUS	\$20,000	\$12,270	\$32,270
	TOTAL OPERATING AND NON OPERATING REVENUE	\$3,486,300	\$64,970	\$3,551,270
	EXPENDITURES	(\$3,498,160)	(\$271,390)	(\$3,769,550)
	INCOME BEFORE CAPITAL CONTRIBUTIONS	(\$11,860)	(\$206,420)	(\$218,280)
	ARC GRANT (50%)	\$0	\$10,000	\$10,000
	FEDERAL ARPA	\$524,700	\$19,190	\$543,890
	CHANGE IN NET POSITION	\$512,840	(\$177,230)	\$335,610
	ADD DEPRECIATION EXPENSE	\$586,000	\$0	\$452,940
	TOTAL SOURCES	\$1,098,840	(\$177,230)	\$921,610
	USE OF FUNDS			
	WATER PLANT			
18140	REPLACE MEMBRANE IN TRAIN 4	\$0		\$0
18178	NEW PUMP AND REPAIRED SHAFT-JARNIGAN WELL	\$0		\$0
18178	PULL PUMP AND SHAFT-JARNIGAN WELL	\$0		\$0
18178	EMERGENCY PURCHASE TO RPLACE VFD ON HIGH SERVICE PUMP	\$0		\$0
18178	HIGH SERVICE PUMP & MOTOR	\$0		\$0
18178	HIGH SERVICE PUMP	\$0		\$0
18178	REBUILD 702 HIGH SERVICE MOTOR	\$0		\$0
18178	REBUILD (2) CIP MOTORS	\$0		\$0
18178	A/C VALVE FOR VFD BUILDING	\$25,000	\$6,250	\$31,250
18178	(2) BRAY VALVES WITH INTALLATION	\$15,000		\$15,000
18178	200 HP VFD	\$20,000		\$20,000
18178	1/2 TON PICKUP TRUCK	\$50,000		\$50,000
18178	SAVINGS ON PURCHASE OF 1/2 TON PICKUP TRUCK	(\$7,740)		(\$7,740)
18178	MEMBRANE REPLACEMENT IN TRANE # 2	\$74,000	\$122,800	\$196,800
18178	A/C AT VFD BUILDING	\$6,250		\$6,250
18178	300 HP VFD	\$20,510		\$20,510
18178	40 HP VFD	\$5,100		\$5,100
18178	INSTALLATION OF TWO VFDS	\$3,500		\$3,500
18178	EBARA 65 HP PUMP (EMERGENCY PURCHASE)	\$12,300		\$12,300
	TOTAL WATER PLANT	\$223,920	\$129,050	\$352,970

	WATER DISTRIBUTION			
16523	WATER UTILITY RELOCATE (ARPA-FEDERAL)	\$524,700	\$19,190	\$543,890
16540	WATER STORAGE TANK PROJECT(ARC) 50 %	\$0	\$10,000	\$10,000
18178	BACKHOE (FROM FY 22-23)	\$0		\$0
18178	DUMP TRUCK (FROM FY 22-23)	\$0		\$0
18178	UTILITY TRAILER TO HAUL NEW MINI EXCAVATOR	\$0		\$0
18178	PUMP STATION MOTORS (5 YEAR PLAN)	\$5,000		\$5,000
18178	LEAK DETECTION PROGRAM (5 YEAR PLAN)	\$0		\$0
18178	TRASH PUMP	\$0		\$0
18178	PUMP AND MOTOR FOR FLAT GAP PUMP STATION	\$0	\$20,000	\$20,000
18178	4X4 1/2 TON PICKUP	\$36,000		\$36,000
18178	1/2 TON PICKUP	\$30,000		\$30,000
18178	SAVINGS ON PURCHASE OF TWO 1/2 TON TRUCKS	(\$15,290)		(\$15,290)
18178	3/4 TON TRUCK WITH SERVICE BED	\$42,000		\$42,000
18178	PNEUMATIC ROCK DRILL	\$3,000		\$3,000
18178	BUSH HOG ATTACHMENT FOR TRACK LOADER	\$6,000		\$6,000
18178	TRENCHER ATTACHEMENT FOR TRACK LOADER	\$9,000		\$9,000
18178	SAVINGS ON PURCHASE OF ATTACHMENT FOR TRACK LOADER	(\$3,500)		(\$3,500)
	TOTAL WATER DISTRIBUTION	\$636,910	\$49,190	\$686,100
WATER FUND - CAPITAL OUTLAY AND FINANCING BUDGET FY 2025-26				
		FY 2024-25 ESTIMATED		FY 2025-26 BUDGETED
16560	WATER ACCOUNTING/ADMINISTRATION			
	AUTOMATED METER INFORMATION SYSTEM	\$0		\$0
	TOTAL WATER ACCOUNTING/ADMINISTRATION	\$0		\$0
	DEBT PAYMENTS - PRINCIPAL			
23221	CAPITAL OUTLAY NOTE - W/S EQUIPMENT	\$21,350		\$21,350
23136	STATE LOAN-WATER PLANT PROJECT	\$257,250		\$257,250
23139	CUMBERLAND SECURITIES WATER REFUNDING	\$225,000		\$225,000
	TOTAL DEBT PAYMENTS	\$503,600		\$503,600
	TOTAL USE OF FUNDS	\$1,364,430		\$1,542,670
	INCREASE <DECREASE> IN CASH FLOW	(\$265,590)	(\$177,230)	(\$442,820)

SEWER FUND CAPITAL OUTLAY AND FINANCING BUDGET FY 2025-26

		FY 2024-25 ESTIMATED		FY 2025-26 BUDGETED
	SOURCE OF FUNDS			
	RD GRANTS	\$0		\$0
	CDBG 2021 GRANT	\$0		\$0
	OTHER FEDERAL GRANTS (FEMA-PUBLIC ASSISTANCE GRANT)	\$0		\$0
	INTEREST EARNINGS	\$25,000	\$12,500	\$37,500
	INSURANCE RECOVERIES	\$0		\$0
	SEWER SERVICE CHARGES	\$2,000,000		\$2,000,000
	SEWER TAP FEES	\$100,000	(\$25,000)	\$75,000
	GREASE TRAP FEES	\$11,000		\$11,000
	MISCELLANEOUS	\$200		\$200
	TOTAL OPERATING AND NON OPERATING REVENUES	\$2,136,200	(\$12,500)	\$2,123,700
	EXPENDITURES	(\$1,981,080)	(\$213,365)	(\$2,194,445)
	INCOME BEFORE CAPITAL CONTRIBUTIONS	\$155,120	(\$225,865)	(\$70,745)
	P.E.P. CONSERVATION GRANT (SEWER PLANT)	\$0	\$5,000	\$5,000
	RD GRANTS	\$0	\$675,990	\$675,990
	CDBG 2021 GRANT	\$0	\$19,280	\$19,280
	ARPA TDEC GRANT	\$800,000	(\$775,080)	\$24,920
	TDEC APRA SWIG	\$180,840	(\$180,840)	\$0
	FEDERAL ARPA	\$624,290	(\$222,660)	\$401,630
	CHANGE IN NET POSITION	\$1,760,250	(\$704,175)	\$1,056,075
	DEPRECIATION EXPENSE	\$284,000	\$0	\$2,041,405
	TOTAL SOURCES OF FUNDS	\$2,044,250	(\$704,175)	(\$2,194,445)
	USE OF FUNDS			
	SEWER COLLECTION			
16584	CDBG 2021	\$0	\$19,280	\$19,280
16523	SEWER UTILITY RELOCATE (ARPA-FEDERAL)	\$624,290	(\$222,660)	\$401,630
16524	SEWER PROJECT (ARPA-TDEC)	\$980,840	(\$955,920)	\$24,920
18278	BACKHOE (FROM FY 22-23 BUDGET)	\$0		\$0
18278	DUMP TRUCK (FROM FY 22-23 BUDGET)	\$0		\$0
18278	UTILITY TRAILER TO HAUL NEW MINI EXCAVATOR	\$0		\$0
18278	SEWER LINE REPLACEMENT (5 YEAR PLAN)	\$0		\$0
18278	LIFT STATION MOTORS (5 YEAR PLAN)	\$5,000		\$5,000
18278	SCADA (FROM FY 2023-2024)	\$0	\$100,000	\$100,000
18278	TRASH PUMP	\$0		\$0
18278	WORK LIGHTS	\$0		\$0
18278	4X4 1/2 TON PICKUP	\$24,000		\$24,000
18278	1/2 TON PICKUP	\$20,000		\$20,000
18278	3/4 TON TRUCK WITH SERVICE BED	\$28,000		\$28,000
18278	SAVINGS ON PURCHASE OF TWO 1/2 TON TRUCKS	(\$10,190)		(\$10,190)
18278	PNEUMATIC ROCK DRILL	\$2,000		\$2,000
18278	BUSH HOG ATTACHMENT FOR TRACK LOADER	\$4,000		\$4,000
	TOTAL SEWER COLLECTION	\$1,677,940	(\$1,059,300)	\$618,640
	SEWER TREATMENT PLANT			
16595	SEWER PLANT FINAL PAYMENT	\$0	\$675,990	\$675,990
18278	MINI-SPLIT HVAC UNIT	\$12,000		\$12,000
18278	GRIT BRIDGE CABEL REEL	\$5,000		\$5,000
	TOTAL SEWER TREATMENT	\$17,000	\$675,990	\$692,990

16560	SEWER ACCOUNTING/ADMINISTRATION		\$0		\$0
	AUTOMATED METER INFORMATION SYSTEM				
	TOTAL SEWER ACCOUNTING/ADMINISTRATION		\$0	\$0	\$0
SEWER FUND CAPITAL OUTLAY AND FINANCING BUDGET FY 2025-26					
			FY 2024-25 ESTIMATED		FY 2025-26 BUDGETED
	DEBT PAYMENTS				
23221	CAPITAL OUTLAY NOTE		\$9,150		\$9,150
23112	SEWER PLANT-BOND REFUNDING CUMBERLAND SECURITIES		\$70,000		\$70,000
23134	STATE LOAN-11-E SEWER EXTENSION		\$6,300		\$6,300
23211	RURAL DEVELOPMENT LOAN-SEWER PLANT/LINE EXTENSION		\$62,720		\$62,720
23212	RURAL DEVELOPMENT LOAN-SEWER PLANT		\$88,350		\$88,350
	TOTAL DEBT PAYMENTS		\$236,520	\$0	\$236,520
	TOTAL USE OF FUNDS		\$1,931,460	(\$383,310)	\$1,548,150
	INCREASE <DECREASE> IN CASH FLOW		\$112,790	(\$320,865)	(\$208,075)
	WATER FUND(DECREASE)/INCREASE		(\$265,590)		(\$442,820)
	SEWER FUND (DECREASE)/INCREASE		\$112,790		(\$208,075)
	WATER/SEWER FUND NET (DECREASE)/INCREASE		(\$152,800)		(\$650,895)

JEFFERSON CITY, TENNESSEE

Ordinance 2025-06

AN ORDINANCE OF THE CITY OF JEFFERSON CITY, TENNESSEE AMENDING THE OPERATING BUDGET FOR THE **FISCAL YEAR 2024-25**.

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

Section 1. The annual operating budget of the City of Jefferson City, Tennessee, for the **Fiscal Year 2024-25** is hereby amended as follows:

	Debit	Credit
27100 Unassigned Fund Balance	\$1,500,000	
27120 Committed Fund Balance		\$1,500,000

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

Passed this:

First Reading: 2nd day of June 2025

Second Reading: 17th day of June 2025

Mitch Cain, Mayor

Attest: _____
Bettina Chandler, City Recorder



FINANCE DEPARTMENT AGENDA ITEM REPORT

TO: City Council
FROM: Bettina Chandler
DATE: May 8, 2025
SUBJECT: Amending the Committed Fund Budget for Fiscal Year 2024-25

BACKGROUND:

- The City's Fund Balance Policy recommends the Committed Fund Balance should be 25% (three months) of the General Fund Budgeted Expenditures.
- Budgeted Expenditures for the FY 2025-26 are estimated to be \$13,861,330. The Committed Fund Balance is currently \$2,000,000.
- The City's current Operating Budget needs to be amended to accurately reflect the recommended Committed Fund Balance of \$3,500,000.

FISCAL IMPACT:

- The amount of \$1,500,000 will be transferred from the Unassigned Fund Balance to the Committed Fund Balance.

REQUEST/RECOMMENDATION:

I request that the proposed ordinance be put forward for approval by the Council.

ATTACHMENTS:

Proposed Ordinance 2025-06.