

City Council Regular Meeting Agenda

May 06, 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 from April 7, 2025, Meeting
- 4. Citizen Comments (Citizens should state their name, address, and limit comments to five minutes.)
- 5. Communications from the Mayor
- 6. Reports from Committees, Council Members, and other Officers
 - <u>a.</u> Building/Codes/Planning Department Monthly Report. Consider a report from Jeff Houston, Building Inspector, concerning a summary of the department's activity for April 2025.
 - **b.** Fire Department Monthly Report. Consider a report from Lee Turner, Fire Chief, concerning a summary of the department's activity for April 2025.
 - **<u>c.</u>** Parks and Recreation Monthly Report. Consider a report from Kevin Bolden, Parks & Recreation Director, concerning a summary of the department's activity of April 2025.
 - <u>d.</u> **Police Department/City Court Monthly Report.** Consider a report from Andy Dossett, Police Chief, concerning a summary of the department's activity for April 2025.
 - e. Public Works Monthly Report. Consider a report from Porter Massengill, Public Works Director, concerning a summary of the department's activity for April 2025.
 - <u>f.</u> City Manager Monthly Report. Consider a report from James Gallup, City Manager, concerning a summary of his activity for April 2025.

7. Appointments

- a. Appoint Keith Repass as the City Judge for a two-year term.
- **b. Appoint** David Rosser to the Historic Zoning Commission by Mayoral appointment for a five-year term.

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

- a. Approve purchase of Emergency Lighting Package for Command Vehicle
- **b.** Authorize replacement of fence surrounding the pool at Roy Harmon Park
- <u>c.</u> Accept Bid for Auditing and Compliance Services for FY 2024-2025 from Brown Jake & McDaniel

9. Old Business

a. Approve on Second Reading Ordinance 2025-02 Amending Section 13-105 of the City Code Regarding Overgrown and Dirty Lots

10. New Business

- a. Approve Resolution 25-13 Granting Permissions for Off-Duty Jefferson City Police Officers to Work With the University of Tennessee Police Department
- **b. Approve** Resolution 2025-14 Authorizing an Increase in the Monthly Expense Amounts for City Councilmembers
- **<u>c.</u>** Approve on First Reading Ordinance 2025-03 to Levy a Tax on All Taxable Property Within the Corporate Limits of Jefferson City
- <u>d.</u> Approve on First Reading Ordinance 2025-04 Adopting the Annual Budget for the Fiscal Year beginning July 1, 2025, and ending June 30, 2026
- 11. Adjourn

Minutes of Regular Meeting April 7, 2025

The City Council of Jefferson City, Tennessee, met in regular session on Monday, April 7, 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 Vice Mayor Bunch, seconded by Councilwoman Combs, the City Council minutes of March 3, 2025, were unanimously approved as written.

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

In communications from the mayor, the City Manager's annual evaluation was presented by Pete Auger, MTAS Consultant. Mayor Cain presented a Mayoral Proclamation declaring April 25, 2025, as Jefferson City Arbor Day. He also presented a Mayoral Proclamation declaring April 22, 2025, as Jefferson City Earth Day and announced that both celebrations will take place at the Jefferson City Public Library at 10:00 a.m. on April 22nd. Mayor Cain stated that the 2025 Local Sales Tax Report is included in council packets.

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: LAMPTO Executive Board Meeting in the Jefferson City Council Chambers at 10:00 a.m. on April 9th; Jefferson Alliance Quarterly Meeting in the Jefferson City Council Chambers at 8:30 a.m. on April 16th; City Hall will be closed on April 18th in observance of Good Friday; the special event for Earth Day/Arbor Day Celebration at the Jefferson City Public Library from 10:00 a.m. to 2:00 p.m. on April 22nd; the Flag Retirement Ceremony at the new Flag Retirement Center at 3:00 p.m. on April 26th; Mr. Gallup will be attending the TCMA Spring Conference from April 30th through May 2nd; the Jefferson City Page 2 Minutes of Regular Meeting April 7, 2025

Public Library's April calendar and newsletter are in council's packets; and the Senior Citizen's April calendar is in council's packets. Mayor Cain also announced he will be out of town on May 5th and asked council to consider moving the regular council meeting to May 6th. Upon agreement from council to move May's regular council meeting from May 5th to May 6th, Mayor Cain asked the City Recorder to advertise this change in the local newspaper.

Justin Jarnigan was appointed to the Jefferson City Housing Authority Board for a five-year term by Mayoral appointment.

Kimberly Jones was appointed to the Jefferson Memorial Hospital City/County Oversite Board for a three-year term by Mayoral appointment with Council confirmation.

Upon motion of Vice Mayor Bunch, seconded by Councilman Melton, the Local Planning Advisory Services Contract in the amount of \$11,942.50 annually, was unanimously approved.

Upon motion of Councilman Melton, seconded by Vice Mayor Bunch, Ordinance 2025-02, an ordinance amending Section 13-105 of the City Code regarding overgrown and dirty lots, was unanimously adopted on first reading.

Upon motion of Councilman Melton, seconded by Councilwoman Combs, Resolution 2025-10, a resolution authorizing the building official to proceed with the annexation request from JB Investments, was adopted.

Upon motion of Vice Mayor Bunch, seconded by Councilman Melton, Resolution 2025-11, a resolution authorizing the building official to proceed with the annexation request of David Aranda, was unanimously adopted.

Upon motion of Vice Mayor Bunch, seconded by Councilman Melton, Resolution 2025-12, a resolution authorizing the Parks and Recreation Department to apply for a Healthy Built Environment Grant, was unanimously adopted.

The meeting was adjourned at 5:44 p.m.

Mitch Cain, Mayor

Bettina Chandler, City Recorder

BUILDING/CODES ENFORCEMENT/PLANNING DEPARTMEN MONTHLY REPORT FOR APRIL 2025



Permits and Inspections

Number of Permits Issued: Building: 12 Sign: 2 Demo: 1 Floodplain: 0

Inspections Performed: 36 Certificates of Occupancy Issued: 7 Plan Reviews Performed: 3 Active Permits: 108

Code Enforcement

Complaints Received: 6 Violations Found: 6 Notices of Violation Issued: 5 Citations Issued: 1 Cases Closed: 3 Total Open Cases: 9

(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

April 28th Agenda

Regional Planning Commission:

- **a.** Jeff Miller Plat Review/Approval for a 3 Lot Subdivide Located in the Battle Ridge Subdivision Approved
- Larry Pinkston Plat Review/Approval for 2 Lot Subdivide Located off Forgety Rd. -Approved

BUILDING/CODES ENFORCEMENT/PLANNING DEPARTMEN MONTHLY REPORT FOR APRIL 2025

- **c.** Clint Harrison Site Plan Review/ Approval for Outdoor Storage facility Located off Highway 92 and Hinchey Hollow Rd. Suspended and advised to seek re-zoning
- d. Matt McQueen/ Crafted Milestone LLC Site Plan Review/ Approval for a Two Parcel Subdivide into Eleven Additional Lots - Located in the Battle Ridge Subdivision – Approved contingent on addition of Street Lights



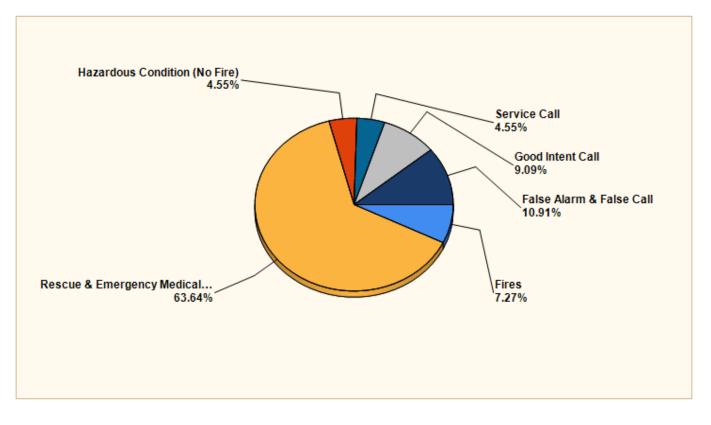
JEFFERSON CITY FIRE DEPARTMEN'T

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

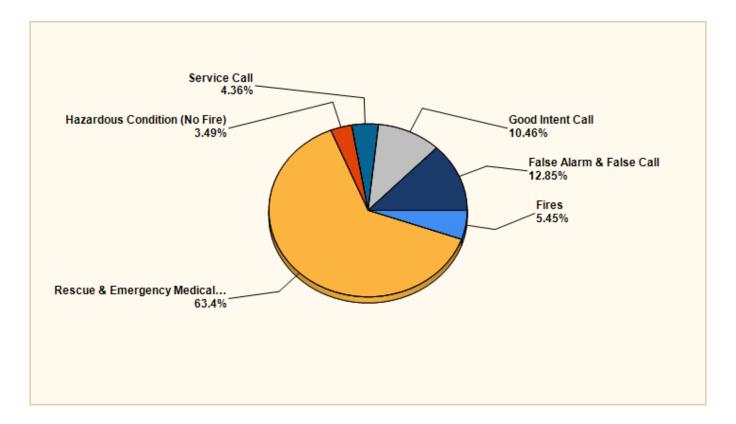
April 2025

Operations



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	8	7.27%
Rescue & Emergency Medical Service	70	63.64%
Hazardous Condition (No Fire)	5	4.55%
Service Call	5	4.55%
Good Intent Call	10	9.09%
False Alarm & False Call	12	10.91%
TOTAL	110	100%

Calls (Year to Date)



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	25	5.45%
Rescue & Emergency Medical Service	291	63.4%
Hazardous Condition (No Fire)	16	3.49%
Service Call	20	4.36%
Good Intent Call	48	10.46%
False Alarm & False Call	59	12.85%
TOTAL	459	100%

Overlap	ping	Incidents

22 (20%)

26

2

2

1

1

Fire Prevention/Public Education

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

Average Monthly Response Time:

90% Percentile Response Fire: 7:36 minutes

6:38 minutes

EMS: 7:16 minutes

Other Items of Interest:

JCFD Reserve Firefighters Anthony Jasch, Andrew Leonard, Colton Malone, and Annela McCowen completed the 16-hour TFACA Firefighter Survival course at JCFD in April.

The Fire Department completed a Senior Firefighter Assessment Center for the open position of Senior Firefighter position is the second in command of the shift and serves in the role of the Lieutenant in their absence. Master Firefighter Aaron Lee, a 14-year FD veteran was successful in the promotional process.

The Chamber of Commerce's Adult Leadership Class attended an educational session on fire and emergency services of Jefferson Conty on 4/9/2025. Attendees were briefing on fire and emergency service operations in Jefferson County.

Chief Lee Turner and Training Officer Lee Rayburn attended the pilot delivery of Homeland Security District 2's Active Shooter Incidents for Schools at Walters State Community College on 4/10/2025.

Chief Turner attended the 16-hour Advanced Hazmat Life Support Course in May.

Chief Lee Turner, Senior Firefighter Aaron Lee, Master Firefighter Brian Newell and Firefighter II Robert Shular attended the 3-day HazCat class at Kingsport Fire Department in May. Students were taught how to use a series of chemical reactions to identify unknown solids and liquids which may have spilled or leaked from their containers.

Chief Lee Turner attended the quarterly Tennessee Fire Chief's Association meeting in Gatlinburg.

Chief Turner attended a meeting with Fire Station 2's general contractor McSpadden Builders and Jefferson County's Tom Carter to discuss final plans for septic service at the site. Everything was preliminarily approved.

Fire Lieutenant Bradley Spoone and Community Outreach Coordinator Lora Wagner attended a Career Day event at Grainger County High School on 4/29/2025.

JCFD Firefighter Owen Izzo graduated from the Northeast Fire Training Officer's Association Basic Fire Recruit Class 25-01 on 5/30/2025. Firefighter Izzo received the "Captain Johnny Smith 110% Award" for his dedication and participation in the training academy.

Parks and Recreation Monthly Report April 2025

Weekly Attendance

Sat. March 29 th - Fri. April 4 th	910	
Sat. April 5 th - Fri. April 11 th		934
Sat. April 12 th - Fri. April 18 th	965	
Sat. April 19 th - Fri. April 25 th	867	
Sat. April 26 th - Wed. April 29 th	487	

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.

We applied for the Healthy Built Environment Grant from the state. Total: \$80,000

The new black fence has been installed and completed at Roy Harmon Park.

The benches at Centennial Park have been repainted.

The wooden Train downtown that had rotten wood damage has been fixed.

We have started working on the outdoor pool to prepare it for summer.

We have painted the dugouts, the backstop retaining wall, and handrails at Roy Harmon Park.

5



Jefferson City Police Department Monthly Council Report 2025 April



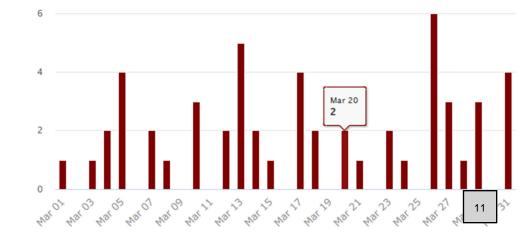
Training		
Officer	Training	Hours
Dept-wide Annual In-service	POST In-service	32

Incident Activity

Total Incidents	104
Incidents Cleared	25
Incidents Open	1
Pending Approval	0
Total Parties	297
Total Arrests	46
Total Juveniles	23
Complainants	40
Victims	90
Suspects	83
Unsubs	14
Witnesses	11
Other Parties	57

8

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



Warrant Service Other Agency

Arrests

Total Arrests	53
Total Health Care Professional Arrests	0

Arrest	ts -	Age
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Juveniles	2
Teens	3
Adults - 20s	14
Adults - 30s	12
Adults - 40s	11
Adults - 50s	8
Adults - 60s	2
Seniors - 65+	1

Community Relations/Outreach/Meetings

Officer	Event/Project/Meeting	Hours
D/Sgt. Bunch	Cub Scout meeting- fingerprints and demonstration	2

Municipal Court Report (March 2025)

Citations Heard	68	Docket Count	102	Fines & Costs Imposed	9535.00
Fines & Costs Collected	18306.23	Fines & Costs Referred	3596.50	Referred to State- Fail to Appear	48
Guilty	25	Not Guilty	4	Charges Dismissed	9
Referred to Driving School	21				

Patrol Division Activity (March 2025)

911 Calls for Service	Vehicle Crash	Arrests- Misdemeanor	Arrests- Felony	Reports	Citations
1012	36	60	4	82	315
Miles Patrolled	Property Checks	Drug Viol	Car Stops	Driving Under the Influence	Hands Free/Mobile Device Violations
19481	7499	19	335	6	60

Employee Recognition/Updates

➢ Vacancies: 0

Major Projects Status

- Wastewater Plant Improvement Project New process is online.
- CDBG funded sewer line replace/rehab in Spring 2024. Awaiting closeout.
- Old AJ repaying 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.

<u>Task – March 2025</u>

Water & Sewer

Water Taps: 10 Sewer Taps: 10 Water Treated: 149.92 million gallons Water leaks: 22 Wastewater Treated: 33.65 million gallons. Wastewater effluent violation: 0 Overflow: 0

Streets & Sanitation

Brush Hauled – 33 loads. Junk Hauled – 29 loads. Recycle Hauled – 43.86 tons.



OFFICE OF THE CITY MANAGER

City Manager Report

May 06, 2025

Activities:

- Attended LAMTPO Technical Advisory Board Meeting/Executive Board Meeting
- Met with Reverend Jones from Martha Davis Baptist Church regarding concerns
- Attended Mossy Creek Foundation Board Meeting
- Attended regional Hazard Mitigation Plan Meeting with Jefferson County EMA and TEMA
- Presented FY2026 Budget Proposal to City Council and Community
- Attended Jefferson County Economic Alliance's Quarterly Meeting
- Welcomed social media influencers promoting MCOC's Float the Mossy event
- Organized and put together the April 22nd Earth Day/Arbor Day Special Event at Library
- Celebrated Administrative Professional's Day with city admin assistants and front office staff
- Submitted full grant application for Project Diabetes (ETA mid-May for evaluation)
- Attended the Flag Retirement Center's first flag retirement ceremony (Eagle Scout Project)
- Developed standardized bid packets for City professional service contract projects
- Reviewed bids for the N. Hills Tank project with McGill Associates and staff
- Attended the TCMA Spring Conference in Franklin, Tennessee

Announcements/Events:

- RFB 25-02 Janitorial Services (Deadline for Submittal May 14 @ 2PM)
- RFB 25-03 Mowing & Maintenance of City Properties (Deadline May 14 @ 4PM)
- May 15 Peace Officer's Memorial Day (Ceremony TBD)
- May 26 City Administrative Offices closed in observance of Memorial Day

Attachments:

- Jefferson City Public Library May Calendar and Newsletter & April Statistics

	/			s~Y	Section 6, Item	if.
SATURDAY	S	10	21	24	31	T. S.
FRIDAY	2 3:30 PM SCRIBBLE SOCIETY	9 3:30 PM SCRIBBLE SOCIETY	16 3:30 PM SCRIBBLE SOCIETY	23 3:30 PM SCRIBBLE SOCIETY	30 3:30 PM SCRIBBLE SOCIETY	
THURSDAY	1 10:30 AM LITTLE LISTENERS	8 10:30 AM LITTLE LISTENERS	15 10:30 AM LITTLE LISTENERS 4 PM LEGO BUILDERS	22 10:30 AM LITTLE LISTENERS	29 10:30 AM LITTLE LISTENERS	EL 1
MAY 2025 Wednesday		7 10:30 AM STORYTIME GO! 4 PM WATER- COLOR CLUB	14 10:30 AM STORYTIME GO! 4 PM WATER- COLOR CLUB	21 10:30 AM STORYTIME GO! 4 PM WATER- COLOR CLUB	28 10:30 AM STORYTIME GO! 4 PM WATER- COLOR CLUB	
TUESDAY		6 10:30 AM HOMESCHOOL ACADEMY 4:30 PM BOOK CLUB - ADULTS 4:30 PM - NEWI ENGLISH CLASS	13 10:30 AM HOMESCHOOL ACADEMY 4 PM CRAFT WORKSHOP	MM MY SHP	27 10:30 AM HOMESCHOOL ACADEMY 12PM - SUMMER READING LAUNCH	XX
AY MONDAY	L EVENTS Author Events 0.27 Foodtrucks Summer Reading!	5 3:30 PM IMPROV SQUAD	12 3:30 PM IMPROV SQUAD	19 3:30 PM IMPROV SQUAD	26 JCPL CLOSED MEMORIAL DAY	
SUNDAY	SPECIAL E MAY 5, 20 A MAY 6,13,20,27 MAY 27 Sumn	7	E	8	52	
	ų				Here I	15



Monday, May 5 3:30-5:30pm S



in Timmy

More (The Adventures of Tiny author of Always Room for Rodriguez-Drinnon, the Tail)

T. S. Hincaid. The author of Book signing and writeris vorteshop with authory Fuesday, May 20 3:30-5:30pm



Food Truck Tuesdays: 0:00am-2:00pm



our Facebook and Instagram pages to loin us each Tuesday for lunch! Check



Summer Reading Program Kickoff obstacle course, and face painting. finale on August 2nd. Follow us climbing wall, a dunking booth, the Facebook for more information! every Tuesday in June and July with Jefferson City Fire Department's Join us Tuesday, May 27th for the There will be a different activity kickoff to our summer reading program! There will be a rock Tuesday, May 27 at 1:00pm 16





Monday, May 26, 2025 in observance of Memorial D Jefferson City Public Library will be closed Closings/ Holidays

Section 6, Item f.

Adults	Mixed Media Arts & Crafts: Tuesday, May 20 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, May O6 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 at 4:00pm d Tuesday of teen craft. a friend and	Section 6, Item f.
ONGOING EVENTS Children	 Homeschool Academy: Tuesdays at 10:30am Join us for special guest speakers and programs to enrich your child's learning experiences. For homeschoolers of all ages! 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 5-5. Little Listeners: Thursdays at 10:30am A Storytime for babies and toddlers to enjoy songs, books, and rhymes with their caregiver. Geared towards children under 3 years old. Lego Builders: Thursday, May 15 at 4:00pm The third Thursday of every month bring your imagination and we'll bring the Legos!	Join us for our new program! Use your creativity and guick 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.

Jetters	son C	Jefferson City Public Library	c Library									April 2025	
		CLINCH											
				SYHЯ	PHYSICAL COLLECTION	ECTION					ELE	ELECTRONIC COLLECTION (Advantage, etc.)	Current Balance
Material Type		Beginnin	Added	Deleted	Balance		Beginning	Added	Deleted	Balance		E-books	19
Print Materials		13,003	98	0	13,101		11,151	1	0	11,152	Locally	Audio Downloadable	19
Audio Materials Loc	Locally	708	2	0	710	Regionally	138	0	0	138	Owned	Video Downloadable	0
Video Materials Ow	Owned	2,897	6	0	2,903	Owned	507	0	0	507		Total	38
Other Materials*		58	0	0 -	58		0	0	0	0			
Total		16,666	106	0	16,772	Total	11,796	1	0	11,797	TOTAL PHYS	TOTAL PHYSICAL COLLECTION	28,569
* Other Materials should include any materials not counted elsewhere ie: subscriptions, microforms, reference books, geneology books, etc. (regardless whether the item is circulated or not circulated)	include a	ny materials n	ot counted else	where ie: subs	criptions, microfi	orms, reference i	books, geneolog	gy books, etc. (i	regardless wheth	er the item is circu	ulated or not circula	ted)	
	P	ROGRAMS	PROGRAMS OFFERED	-		Totals		ELECTF	LIBRARY SERVICES & ELECTRONIC TECHNOLOGY	CES &		MEETING ROOM USE	
Chi		Children	ΥA	Aduits 19 or	General			Library Visits	s	3,978	Number of Eve	Number of Events Not Sponsored by the Library	61
Age	Ages 0-5	Ages 6-11	Ages 12-18		Interest			Reference 1	Reference Transactions	995	Attendance at these Events	these Events	731
On-site	σ	9	2	9	10	33		Computer Uses	ses	1,344			
	-	-	0	0	0	2		Wireless Sessions	ssions	609			
irtual	0	0	0	0	0	0		Website Visits	its	1,485		BORROWERS	Current Balance
Total	10	7	2	9	10	35		1-on-1 tech sessions	sessions	38	Adult Borrowers >14 yrs old	rs >14 yrs old	7,834
								ILL -Borrowed	ed	32	Children Borrc	Children Borrowers <14 yrs old	2,196
	PR	DGRAM A	PROGRAM ATTENDANCE	Sec. 1		Totals		ILL - Loaned	g	34	TOTAL BORROWERS	OWERS	10,030
Chi	Children		YA		General			Volunteer Hours	lours	122			
On sito	les 0-5	Ages 6-11	Ages 12-18	0	Interest	010							
	36	78	+ C			104		RECORDED	RECORDED PROGRAMMING	U.S.	SFI F-DIRE	SEI E-DIRECTED PROGRAMMING factority doward moot	it program definition)
lal	0	0	0	0	0	0	Total Record	Total Recorded Programs	S	0	Total Passive	Total Passive Programs / Activities	e
	212	543	41	57	170	1,023	Total Views	0		0	Total Attendance	Ce	300
PHYSICAL CIRCULATION Book & Non-Book (Audio, Video, Serials)	AL CIR ook (Aud	PHYSICAL CIRCULATION & Non-Book (Audio, Video, Se	trials)	Hotspot	OTHE Hotspots, sewing machines,		SICAL ITEMS ike pans, teles	S CIRCULAT	R PHYSICAL ITEMS CIRCULATION tools, cake pans, telescopes, board games, video games, etc.	james, etc.		TOTAL PHYSICAL CIRCULATION (No Electronic Content)	7
Adult		1,5	1,990	Adult						24	Adult & Children	ue	4,048
Children		2,0	2,058	Children						0	Other Physical Items	ltems	24
Total		4,0	4,048	Total						24	TOTAL PHYS	TOTAL PHYSICAL CIRCULATION	4,072
ELECTRONIC CIRCULATION (Includes READS Advantage & other local	DNIC C	ELECTRONIC CIRCULATION udes READS Advantage & other I	N r local	(Includes R)	EADS Advanta	E-MATE		ULATION**	E-MATERIALS CIRCULATION** E-MATERIALS CIRCULATION** (Includes READS Advantance & other Incel excellentions Include all checkouts including renewals)	ding renewals)		TOTAL ELECTRONIC CIRCULATION	NO
Ð	e-collections)	(suo								l'emparation Bring			
Adult			0	E-Book Circulation	sulation	1,389	E-Audio Circulation	culation		1,837			
Children			0	E-Serial Circulation	culation	542	E-Video Circulation	culation		0			
Total			0					Total		3,768	TOTAL ELEC	TOTAL ELECTRONIC CIRCULATION	3,768
** http://tsla.libguides		com/datacollection	ction	Pass	Password: tnlibguides	luides							
TITLE VI SURVEY INFORMATION	2	White	Black or African American	Hispanic Origin (of any race)	American Indian or Alaskan	Asian	Other	Two or more races	Total			TOTAL CIRCULATION (Electronic, Physical & Other Physical)	()
New Patron Cards Issued	ssued	60	2	5	0	0	0	0	67		Physical Circulation	lation	4,072
18											Electronic Circulation	sulation	3,768
											Total for All Circulation	Circulation	7,840

Section 6, Item f.



FIRE DEPARTMENT

AGENDA ITEM REPORT

TO: City Council

FROM: Lee Turner, Fire Chief

DATE: April 10, 2025

SUBJECT: Emergency Lighting Package for Fire Department Command Vehicle

BACKGROUND:

• The Fire Department has a fire command vehicle that is needing to be upfitted with emergency warning lights and siren for emergency response operations. This will allow more safe response and provide for visual safety and lighting on the emergency scene.

FISCAL IMPACT:

- Money is available in the current operating budget of the Fire Department for this purchase and no other funding is needed.
- The cost of the equipment and labor for installation is \$10,609.64.

REQUEST/RECOMMENDATION:

It is my request that this purchase be approved by the City Council.

ATTACHMENTS:

Quote Attached

Sales Quote

571833-B

JEFFE

DANA SAFETY SUPPLY, INC 4809 KOGER BLVD GREENSBORO, NC 27407

Telephone: 800-847-8762

Bill To

JEFFERSON CITY FIRE DEPARTMENT 104 City Center Dr Jefferson City, TN 37760 United States

Contact: JASON DEAN **Telephone:** 865-680-8674

E-mail: jdean@jeffersoncitytn.gov

Ship To

Sales Quote No.

Customer No.

(For Pickup - KNOX) KNOXVILLE WAREHOUSE 3235 Middlebrook Pike Knoxville, TN 37921

Contact:

Telephone: E-mail:

F.O.B. **Customer PO Number** Quote Date Ship Via **Payment Method** 03/31/25 UPS GROUND FREIGHT QUOTED FREIGHT NET30 **Ordered By Entered By** Salesperson **Resale Number** Dylan Chambers JASON DEAN DYLAN Order Approve Unit Extended Tax **Item Number / Description** Quantity Quantity Price Price 0 0 Ν INFO 0.0000 0.00 TN-SWC202: SOUNDOFF 54% OFF Warehouse: KNOX 2 2 Y EMPS2STS4D 110.2500 220.50 SOI, MPWR FASCIA, 4", STM, BLK HSG, RED/WHT Warehouse: KNOX mpower® 4" Fascia Light w/ Stud Mount, 18" hard wire w/ sync option, SAE Class 1 & CA Title 13, 9-32 Vdc, Black Housing, 12 LED, Dual Color -Red/White *GRILLE MOUNT* Y 2 2 6.9000 13.80 PMP2WDG15B SOI MPOWER 4" 15 DEGREE WEDGE BLACK Warehouse: KNOX 6 Y 110.2500 661.50 6 EMPS2QMS4D SOI, MPWR FASCIA, 4", QM, BLK HSG, RED/WHT Warehouse: KNOX (2) ON WEDGES UNDER MIRRORS (2) HORIZONTAL AT FRONT OF CAMPER SHELL EACH SIDE (2) HORIZONTAL AT REAR SIDES OF CAMPER SHELL EACH SIDE ***REFER TO VIDEO FOR CLARIFICATION***

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Sales Quote

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21

Sales Quote No.	571833-B
Customer No.	JEFFE

Ship To

(For Pickup - KNOX) KNOXVILLE WAREHOUSE 3235 Middlebrook Pike Knoxville, TN 37921

Contact:

E-mail:

Telephone:

Contact: JASON DEAN **Telephone:** 865-680-8674

E-mail: jdean@jeffersoncitytn.gov

F.O.B. Quote Date Ship Via **Customer PO Number Payment Method** 03/31/25 UPS GROUND FREIGHT QUOTED FREIGHT NET30 **Entered By** Salesperson **Ordered By Resale Number** JASON DEAN Dylan Chambers **DYLAN** Order Unit Extended Approve Tax **Item Number / Description** Quantity Price Quantity Price Y MISC 2.049.8200 2.049.82 1 SOI: ENNLB01TH2-4D3 - TRIO RWG/RAG LIGHT BAR Warehouse: KNOX OSF064413 54"/137cm 9-32 VOLT NFORCE NXT SAE LED LIGHTBAR W/ 15' LIN DSC TECHNOLOGY $\label{eq:result_result} $$ RGW \| RGW \|$ |T09|--GRT-||--GRT---||GRT||--GRT---|O-GRT--|T09| |RGW|--CLR-||--CLR---||CLR||--CLR---|O-CLR--|RGW| \RGW\|RAG||RAG||RAG||RAG||RAG||RAG||RAG|/RGW/ - Polycarb [D|12|6|12|P] Domes Certs - SAE R|R Accessories - AUTO-DIM, BOB OMIT Mount - Standard Fixed Height Mount (PNFLBK06) Hook - PNFLBF34 Vehicle - 2024 Ford F-250 2 Y 122.36 2 EXFS10002-D 61.1800 SOI XF Flush Mount Light R/W Warehouse: KNOX XF Flush Mount Light, 10-30 Volts, 9.8" Cable, SAE J595 Class 1, CISPR 25, CA Title 13. ECE R65 & R10 - Dual Color Red/White *MOUNT ON REAR BUMPER, OUTSIDE EDGES FACING REARWARD*

Telephone: 800-847-8762

4809 KOGER BLVD

GREENSBORO, NC 27407

DANA SAFETY SUPPLY, INC

Bill To

JEFFERSON CITY FIRE DEPARTMENT 104 City Center Dr Jefferson City, TN 37760 United States

Sales Quote

571833-B

JEFFE

Payment Method

NET30

Resale Number

DANA SAFETY SUPPLY, INC 4809 KOGER BLVD **GREENSBORO, NC 27407**

Telephone: 800-847-8762

Bill To

JEFFERSON CITY FIRE DEPARTMENT 104 City Center Dr Jefferson City, TN 37760 United States

Contact: JASON DEAN **Telephone:** 865-680-8674

Entered By

Quote Date

03/31/25

E-mail: jdean@jeffersoncitytn.gov

Ship Via

Ship To

Sales Quote No.

Customer No.

(For Pickup - KNOX) KNOXVILLE WAREHOUSE 3235 Middlebrook Pike Knoxville, TN 37921

Contact:

Telephone:

E-mail: F.O.B. **Customer PO Number** UPS GROUND FREIGHT QUOTED FREIGHT **Ordered By** Salesperson

Dyl	an Chamber	s	DYLAN	JASON DEAN		
Order Quantity	Approve Quantity	Tax	Item Number / De	escription	Unit Price	Extended Price
1	1	Y	MISC		870.0000	870.00
			SOI: EMPTC01NFA			
			Wareh	nouse: KNOX		
			QSF064413			
			39" 6 Head Rear SAE mpower® Traffic Contro	ller w/ 25' LIN DSC		
			Technology (DRV) T18 T18 T18 T18 T18 T18 (PAS)			
			RAW RAW RAW RAW RAW X			
			Housing Color - Black Extrusion			
			Lens Color - All Clear Lenses			
			Accessories - PNFLBSPLT1 Mount Kit - PMPTCM07 (x2) X-Long 7-Hol	e		
1	1	Y	PMP2BRK2LPF		19.7800	19.78
_	-		SOI LICENSE PLATE FRAME KIT	FOR USE W/ (3) 4" MPOWE		
				nouse: KNOX		
3	3	Y	EMPS2001D-5		115.6400	346.92
			SOI, MPWR FASCIA, 4", QM, BLK	HSG, RED/AMB/WHT		
			Wareh	nouse: KNOX		
			4" mpower Fascia with Quick Mount, 18 LED 9 Black Housing with Clear Lens: RED/AMB/W			
			TAG BRACKET LIGHTS			
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Sales Quote

571833-B

JEFFE

DANA SAFETY SUPPLY, INC 4809 KOGER BLVD **GREENSBORO, NC 27407**

Telephone: 800-847-8762

Bill To

JEFFERSON CITY FIRE DEPARTMENT 104 City Center Dr Jefferson City, TN 37760 United States

Contact: JASON DEAN **Telephone:** 865-680-8674

E-mail: jdean@jeffersoncitytn.gov

Ship To

Sales Quote No.

Customer No.

(For Pickup - KNOX) KNOXVILLE WAREHOUSE 3235 Middlebrook Pike Knoxville, TN 37921

Contact:

Telephone:

E-mail:

Quote Date		Ship Vi	a	F.O.B.	Customer PO Numbe	er Paym	ent Method
03/31/25	UPS GRO	DUND	FREIGHT	QUOTED FREIGHT			NET30
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1	1	Y	ETSS100J			157.9000	157.90
			SOI 100J S	SERIES COMPOSITE SPE	AKER		
					ouse: KNOX		
			100J series co	omposite speaker w/ universal bail	brkt-100 watt		
1	1	Y	ENGSA51	00RSR		752.6300	752.63
			SOI, 500 S	ERIES KNOB/PB 100W C			
					ouse: KNOX		
1	1	Y	ENGLMK	013	318.7500	318.75	
			SOI BP LI	NK KIT, SUPER DUTY, '24	-		
					ouse: KNOX		
1	1	Y	ENGHNK			43.2400	43.24
			SOI 18" R	EMOTE NODE HARNESS			
					ouse: KNOX		
				ess Kit for Remote Node			
1	1	Y	ENGND04			159.3800	159.38
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				Wareh	ouse: KNOX		
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Sales Quote

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Customer PO Number QUOTED FREIGHT

E	Intered By		Salesperson	Salesperson Ordered By		Resale Number		
Dy	an Chamber	S	DYLAN	JASON DEAN				
Order Quantity	Approve Quantity	Tax	Item Number / De	escription	Unit Price	Extended Price		
1	1	Y	7170-0882-03		726.4400	726.44		
			GJ,2021+ F150 & 2023+ F250-550 W	ide Body Consolex				
			Wareh	nouse: KNOX				
			2021+ Ford F150 & 2023+ F250-550 Wide Bod Phone Holder, Cup Holder and Side Armrest	y Console Box with Magnetic				
			Phone Holder, Cup Holder and Side Armrest					
			INCLUDE THE FOLLOWING FACEPLATES	5				
			(1) 20033 (SOUNDOFF 500 REMOTE HEAD)					
			(2) 17171 (NX 5700 KCH-20R) *FILLERS TO FINISH CONSOLE*					
2	2	Y	7160-0063		23.0000	46.00		
			GJ 12V OUTLET RECEPTACLE ON	ILY (782-1685)				
				nouse: KNOX				
			FITS IN STANDARD 12 V OUTLET RECEPT	ACLE				
			KNOCKOUT IN PANEL OR CONSOLE.					
			****	*********				
1	1	Y	091-55-194B-RD		215.6200	215.62		
_	_	_	KUSS SUPER AUTO EJECT DELUX	KE COVER, RED, DIGITAL]				
				nouse: KNOX				
			Super Auto Eject Deluxe Cover, Digital Display	y, Red (20A)				
			MOUNT ON REAR DRIVER SIDE CORNEL	R OF CAMPER SHELL				
1	1	Y	SHOP		265.0000	265.00		
			SHOP SUPPLIES - WIRE/CONNECT	ΓORS/RELAYS/INSTALL KI				
			Wareh	ouse: KNOX				

Telephone: 800-847-8762

4809 KOGER BLVD

DANA SAFETY SUPPLY, INC

GREENSBORO, NC 27407

Bill To

JEFFERSON CITY FIRE DEPARTMENT 104 City Center Dr Jefferson City, TN 37760 United States

Contact: JASON DEAN **Telephone:** 865-680-8674

Quote Date

03/31/25

E-mail: jdean@jeffersoncitytn.gov

Ship Via

UPS GROUND FREIGHT

Sales Quote No. 571833-B **Customer No.** JEFFE

Ship To

(For Pickup - KNOX) KNOXVILLE WAREHOUSE 3235 Middlebrook Pike Knoxville, TN 37921

Contact:

Telephone:

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Sales Quote

571833-B

JEFFE

DANA SAFETY SUPPLY, INC 4809 KOGER BLVD GREENSBORO, NC 27407

Telephone: 800-847-8762

Bill To

JEFFERSON CITY FIRE DEPARTMENT 104 City Center Dr Jefferson City, TN 37760 United States

Contact: JASON DEAN **Telephone:** 865-680-8674

E-mail: jdean@jeffersoncitytn.gov

Ship To

Sales Quote No.

Customer No.

(For Pickup - KNOX) KNOXVILLE WAREHOUSE 3235 Middlebrook Pike Knoxville, TN 37921

Contact: Telephone:

E-mail:

Quote Date		Ship Vi	a	F.O.B.	Customer	PO Number	r	Paym	ent Method
03/31/25	UPS GRO	DUND	FREIGHT	QUOTED FREIGHT					NET30
E	Intered By			Salesperson	Ordere			Resa	le Number
Dyl	an Chamber	s		DYLAN	JASON	DEAN			
Order	Approve	Tax		Item Number / De	scription		Unit	Extended	
Quantity	Quantity	Тил		Item Pumber / De	seription		Price	e	Price
1	1	Y	INSTALL				3,495	.0000	3,495.00
			DSS INST	ALLATION OF EQUIPME	NT				
					ouse: KNOX				
				IER SUPPLIED RADIOS, CABLI					
			NO OTHER	CUSTOMER SUPPLIED EQUIP	MEN I				
			CUSTOMER	SPECIFIC PROGRAMMING RE	QUESTS:				
				M LIGHTING TO SLOW IN PAR	K WHILE IN RESPON	ISE			
			MODE						
			(2) GREEN G	REEN CRUISE ROOFTOP LIGHT BAR FOR COMMAND					
			IDENTIFICA	TION					
			Anni	coved By:					
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PARKS AND RECREATION DEPARTMENT

AGENDA ITEM REPORT

TO: City Council

FROM: Kevin Bolden, Director

DATE: April 11, 2025

SUBJECT: Fencing surrounding the outside swimming pool

BACKGROUND:

- The fence has been replaced surrounding the baseball field. The remaining fencing in Roy Harmon Park also needs to be replaced.
- The pool is scheduled to be open on Saturday, May 24, 2025. The fencing company would be able to replace the fence prior to the opening day if authorization is given.

FISCAL IMPACT:

- Budget Amendment will be needed for the FY 2023-24 Budget.
- The cost will be up to \$49,000

REQUEST/RECOMMENDATION:

The Council is requested to authorize a budget amendment and authorize the replacement of the fencing surrounding the pool.

ATTACHMENTS:



FINANCE DEPARTMENT

AGENDA ITEM REPORT

TO: City Council

FROM: Bettina Chandler, City Recorder

DATE: April 10, 2025

SUBJECT: Financial and Compliance Auditing Services for FY 2024-2025

BACKGROUND:

- The city advertised RFPs for Financial and Compliance Auditing Services for FY 24-25.
- Brown Jake & McDaniel, P.C. was the only auditing firm to respond.

FISCAL IMPACT:

• The cost of the audit services (including the municipal chart of accounts crosswalk) is \$40,700 and will be budgeted in FY 25-26 (when the audit is performed).

REQUEST/RECOMMENDATION:

It is recommended that the proposal be approved. The firm has adequate staffing for performing the audit, and the city has a good working relationship with the firm.

ATTACHMENTS:

Proposal for Financial and Compliance Audit Services from Brown Jake & McDaniel, P.C.

CITY OF JEFFERSON CITY, TENNESSEE

PROPOSAL FOR FINANCIAL AND COMPLIANCE AUDIT SERVICES

June 30, 2025

CITY OF JEFFERSON CITY, TENNESSEE PROPOSAL FOR FINANCIAL AND COMPLIANCE AUDIT SERVICES

TABLE OF CONTENTS

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Proposal Letter	2 – 4
Brief Firm History and Philosophy	5
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Brief Outline of the Principals of the Firm	7
Summary of the Approach to the Audit	8 – 12
Firm's Peer Review Executive Committee Acceptance	13 - 14

CITY OF JEFFERSON CITY, TENNESSEE

PROPOSAL FOR FINANCIAL AND COMPLIANCE AUDIT SERVICES

EXECUTIVE SUMMARY

- Brown Jake & McDaniel, PC has been an East Tennessee CPA firm since 1980. We currently have
 more than thirty governmental audit clients (including ten municipal governments). The firm has
 received an unqualified opinion with no letter of comments on all AICPA peer reviews. The firm is
 properly licensed to practice in the State of Tennessee and approved by the Comptroller of the
 Treasury to audit local governments.
- Brown Jake & McDaniel, PC has five partners, six full-time and one part-time staff member.
- Jim Booher will be the principal overseeing the job. He has been performing governmental audits for over thirty years. Frank McDaniel will be the independent reviewing principal for the engagement and has also been recognized as a Certified Governmental Financial Accountant by the Association of Government Accountants. All staff members have significant experience and training in governmental audits.
- Brown Jake & McDaniel, PC will be available to the City for specialized consultation and support
 assistance on sensitive or highly specialized issues.
- The audit will be made in accordance with auditing standards generally accepted in the United States of America and government auditing standards generally accepted in the United States of America. The audit approach will consist of four phases:
 - Planning and Fraud and Other Risk Assessments
 - Systems Evaluation
 - Testing
 - Reporting

All other technical requirements of the City's request for proposal will be complied with.

- All staff attends at least 40 hours of continuing professional education each year and have extensive experience in governmental auditing.
- The fixed fee for the June 30, 2025 audit services would be as follows:

City of Jefferson City, Tennessee: Audit of Financial Statements Municipal Crosswalk	\$35,700 5,000
	\$40,700

- We are willing to perform the audit for two additional years with fees increasing for inflation and changes required for any new auditing standards.
- Similar size municipal audits performed by Brown Jake & McDaniel, PC include the City of Sevierville, Tennessee, the City of Lenoir City, Tennessee, the City of Newport, Tennessee, the Town of White Pine, Tennessee, and the Town of Dandridge, Tennessee. We are familiar with your accounting software system as it is also utilized by a number of our clients.
- We will begin the audit by June 30, 2025. We would expect, with your cooperation, to complete the engagement by December 15, 2025.

BROWN JAKE & McDANIEL, PC CERTIFIED PUBLIC ACCOUNTANTS 2607 KINGSTON PIKE, SUITE 110 KNOXVILLE, TENNESSEE 37919-3336 865/637-8600 • fax: 865/637-8601

JOE L. BROWN, CPA, CGFM, CGMA FRANK D. McDANIEL, CPA, CGFM, CGMA TERRY L. MOATS, CPA, CGFM, CGMA JAMES E. BOOHER, CPA, CGMA

MEMBERS AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

March 31, 2025

City of Jefferson City, Tennessee Attention: Bettina Chandler, City Recorder 112 City Center Drive Jefferson City, TN 37760

We are pleased to submit our proposal for providing professional audit services to the City of Jefferson City, Tennessee for the year ending June 30, 2025. We can provide the City with quality service on a timely basis at competitive rates with experienced professionals. The principals in our firm represent more than one hundred thirty years of public accounting experience. We are familiar with the operations of municipal governments and utility systems having audited city governmental entities, municipal electric, water, sewer and gas utilities, water and gas districts, and numerous other not-for-profit agencies which receive various state and federal grant assistance. We believe we can provide a fresh and challenging look at the City's operations.

Enclosed in this proposal are the following:

- Brief history and philosophy of Brown Jake & McDaniel, PC
- Summary of the approach to the audit
- Brief outline of the principals of the firm
- · List of references of municipal entities
- Firm's peer review executive committee acceptance

We maintain quality service by requiring active principal participation in all of our engagements. The audit team will be headed up by Jim Booher and Frank McDaniel. They have extensive experience in the audits of municipalities and federal assistance programs and have been performing audits for municipal governments for over thirty years. Additional staff auditors will be performing routine audit functions under their supervision. All of the participants in the engagement have substantial experience in auditing municipal governments and federal assistance programs. Our objective is to provide you with the most experienced staff available.

Our firm's personnel always meet and often exceed continuing professional education requirements of the Tennessee State Board of Accountancy and Generally Accepted Governmental Auditing Standards in the United States of America. Our principals and staff have attended seminars in the last year concerning financial governmental accounting standards, auditing standards, and compliance auditing related to federal assistance programs. Firm representatives annually attend the Government Auditors Training Seminar sponsored by the Tennessee Comptroller of the Treasury Department of Audit.

Brown Jake & McDaniel, PC is a member of the AICPA Peer Review Program and received an unqualified opinion with no letter of comments on all nine of our peer reviews. Only a limited number of participating firms in Tennessee have received this achievement. The firm's principals are among a limited number of CPAs in Tennessee who have been qualified by the AICPA Peer Review Program to perform quality control reviews of their peers' accounting and auditing practices. The firm and these principals have performed and participated in numerous quality reviews during the last thirty years.



City of Jefferson City, Tennessee March 31, 2025 Page 2

Brown Jake & McDaniel, PC has a strong commitment to our governmental accounting, auditing and consulting practice. Traditionally, some firms view this small segment of their practices as a way to cover cost between tax season and calendar year end engagements. We practice and provide our services in the governmental area throughout the year. We could provide the City with extensive listings of past and prior experience, but we believe the engagements we are currently performing best represent our abilities and expertise. Brown Jake & McDaniel, PC currently performs the audit engagements of ten municipalities in East Tennessee. We currently perform the audits of twenty-one utility enterprise funds in East Tennessee, including seven electric, eleven water and sewer, and three natural gas utilities. In addition, we perform audits for twenty other governmental clients including school systems, pension plans, utility districts, authorities, and special-purpose government entities. We do not believe any other firm can claim this level of experience. Municipal financial and bond advisors and rating agencies are familiar with our firm which lends credibility to the financial statements we audit.

In addition, we perform the audits of numerous not-for-profit agencies who have received state and federal grant assistance. In performing these governmental engagements, we have audited Community Development Block grants, Housing and Urban Development grants, Economic Development Administration grants, Farmers Home Administration bond issues, and various other state agency grants. As you can see, we have the experience and the knowledge required to perform your audit and provide other services as desired by the City.

We are familiar with electronic data processing (EDP) systems. We audit municipalities that utilize numerous governmental accounting software systems, including Local Government Corporation software. We will utilize the capabilities of your system to provide meaningful audit data and analysis where possible. The firm utilizes computers to perform audit program design and audit test sample design, selection and evaluation.

The audit will be a financial and compliance audit and will be conducted in accordance with auditing standards generally accepted in the United States of America and adopted by the American Institute of Certified Public Accountants, and the standards adopted by the Comptroller of the Treasury of the United States and those prescribed by the Comptroller of the Treasury of the United States and those prescribed by the Comptroller of the Treasury of the State of Tennessee. Furthermore, the audit will be conducted in accordance with all guidelines as specified in the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), if applicable. Our proposed fixed fee for performing the audit of the City for the year ending June 30, 2025 is \$40,700.00.

Our fees include auditing normal, recurring federal and state funding currently being received. Any significant additions or changes to the current requirements will require a fee adjustment. Our proposal is for three years with the fees for the years ending in 2026 and 2027 being adjusted annually for inflation based on increases in the consumer price index published by the U.S. Department of Commerce and would be adjusted for any new audit requirements upon your approval.

We understand that the City's staff will be responsible for having the accounting records balanced and reconciled at year-end and for preparing various client-prepared informational schedules and analysis.

We have available staff to properly complete the audit by the required December 15, 2025 due date. Our staff will perform the field work at your offices. Our firm has \$5,000,000 of insurance coverage and is financially stable.

City of Jefferson City, Tennessee March 31,2025 Page 3

Our services go beyond traditional audit services and encompass management advisory and consulting services, accounting systems analysis, special reviews and analysis of computerized accounting systems. We will be available to assist you with year-end closing, software consultation, and other special accounting needs throughout the year. This work, as requested, will be billed at our regular hourly rates.

We are confident that we can provide the City with the best professional service and experience available. We would greatly value the City as a client and look forward to a continuing relationship of respect, trust and confidence by the technical knowledge we exhibit and the professional manner in which we perform the engagement.

If you have any questions or need additional information, please do not hesitate to telephone us.

Sincerely yours,

James E. Booher, CPA

James E. Booher, CPA, Principal

ABOUT OUR FIRM

Since 1980, **BROWN JAKE & McDANIEL, PC**, Certified Public Accountants, has been providing quality, personalized financial guidance to businesses and individuals. Our services include tax planning, tax return preparation, consulting services, compiling financial statements, financial statement review and audit services, as well as bookkeeping and payroll services.

Brown Jake & McDaniel, PC is one of the leading accounting firms in Knoxville, Tennessee. Our goal is to ensure quality service to our clients through active involvement of the firm's principals in each engagement. Our principals have more than one hundred sixty years of combined experience in a multitude of professions and industries. By combining our qualified and personable staff with our principals, we are able to provide our clients with a high level of service at a great value.

OUR MISSION

Our mission is to help clients maintain financial viability in the present, while taking a proactive approach to achieve future goals. This requires open communication to reach an understanding of our clients' needs through research and sound analysis. Brown Jake & McDaniel, PC is dedicated to meeting these goals with high standards of excellence and professionalism. We have been a staple of the area's business community for years, and are humbled by the level of esteem we have earned.

Our dedication to hard work has earned the respect of the business and financial community in and around the East Tennessee area. We believe this to be a direct derivative of our talent and responsiveness to our client base. Whether you are a current or prospective client, rest assured that individuals and businesses who choose Brown Jake & McDaniel, PC receive competent and timely service and advice.

LIST OF REFERENCES

Mrs. Maggie Hunt Finance Director City of Lenoir City, Tennessee P.O. Box 445 Lenoir City, TN 37771 (865) 986-2715

Mrs. Lynn McClurg City Recorder/Chief Financial Officer City of Sevierville, Tennessee P.O. Box 5500 Sevierville, TN 37864 (865) 453-5504

Mr. Gregory J. Fay General Manager Clinton Utilities Board P.O. Box 296 Clinton, TN 37717 (865) 457-9232 Mrs. Rebecca Penney City Recorder City of Etowah, Tennessee 723 Ohio Avenue Etowah, TN 37331 (423) 263-2202

Mrs. Christina Matthews City Recorder/Chief Financial Officer City of Newport, Tennessee 100 East Main Street Newport, TN 37822 (423) 623-7323

Mrs. Suzan Williams Assistant General Manager Lenoir City Utilities Board P.O. Box 449 Lenoir City, TN 37771 (865) 986-6591

PRINCIPALS

Joe L. Brown, CPA, CGFM, CGMA

Joe is a graduate of the University of Tennessee with a major in accounting. He has over fifty-five years' experience in public accounting including seven years with an international accounting firm. Joe's experience includes extensive involvement in the areas of auditing and business consulting. Joe is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants and the Tennessee Society of Certified Public Accountants. He has been recognized by the Association of Government Accountants as a Certified Government Financial Manager.

Frank D. McDaniel, CPA, CGFM, CGMA

Frank is an honors graduate of the University of Tennessee with a major in accounting. Frank was a member of Beta Alpha Psi Accounting Honorary Society. He has nearly fifty years' experience in public accounting including six years with an international accounting firm. Frank's experience includes formal training and application of Computer Assisted Audit Techniques. Frank also has experience in hardware and software selection for accounting systems. Frank is a Certified Public Accountant and is a member of the American Institute of Certified Public Accountants and the Tennessee Society of Certified Public Accountants. He has been recognized by the Association of Government Accountants as a Certified Government Financial Manager.

Terry L. Moats, CPA, CGFM, CGMA

Terry is a graduate of the University of Tennessee with a major in accounting. Terry was a member of Beta Alpha Psi Accounting Honorary Society. Terry also holds a Masters of Accountancy degree from The University of Tennessee. He has over thirty years' experience in public accounting. Terry's experience includes governmental accounting and auditing services as well as for-profit and not-for-profit accounting and auditing services. Terry also prepares individual and business tax returns. Terry is a Certified Public Accountant and is a member of the American Institute of Certified Public Accountants and the Tennessee Society of Certified Public Accountants. He has been recognized as a Chartered Global Management Accountant by the American Institute of Certified Public Accountants and he has been recognized by the Association of Government Accountants as a Certified Government Financial Manager.

James E. Booher, CPA, CGMA

Jim is a graduate of Carson-Newman College in Jefferson City, Tennessee with a major in accounting. He has over thirty years' experience in public accounting. Jim's experience includes for-profit and not-forprofit accounting and auditing as well as governmental accounting and auditing services. Jim also prepares individual, trust and estate, business tax returns and tax-exempt information returns. Jim is a Certified Public Accountant and is a member of the American Institute of Certified Public Accountants and the Tennessee Society of Certified Public Accountants.

Haley S. Slagle, CPA, CGMA

Haley is a graduate of Carson-Newman College in Jefferson City, Tennessee with a major in accounting. She has over fifteen years of experience in public accounting. Haley's experience includes for-profit and not-for-profit accounting and auditing as well as governmental accounting and auditing services. Haley also prepares individual, trust and estate, business tax returns and tax-exempt information returns. Haley is a Certified Public Accountant and is a member of the American Institute of Certified Public Accountants and the Tennessee Society of Certified Public Accountants.

Section 8, Item c.

CITY OF JEFFERSON CITY, TENNESSEE

APPROACH TO THE AUDIT

2025

CITY OF JEFFERSON CITY, TENNESSEE

APPROACH TO THE AUDIT

2025

Overview

The audit we are proposing to perform will be made in accordance with auditing standards generally accepted in the United States of America and government auditing standards generally accepted in the United States of America.

The primary purpose of the audit is to express an opinion on the financial statements. An audit is subject to the inherent risk that errors or irregularities may not be detected. If conditions are discovered which lead to the belief that material errors, defalcations, or other irregularities may exist, or if any other circumstances are encountered that require extended services, Brown Jake & McDaniel, PC, CPAs will promptly advise the City. Further, no extended services will be performed unless they are authorized in the contractual agreement in an amendment to the original audit agreement.

In accordance with auditing standards generally accepted in the United States of America and government auditing standards generally accepted in the United States of America, Brown Jake & McDaniel, PC, CPAs will select the necessary procedures to test compliance and to disclose noncompliance with specified laws, regulations, and contracts.

In order to accomplish the audit objectives in the most effective and meaningful manner possible, Brown Jake & McDaniel, PC, CPAs follow a comprehensive approach to auditing. The approach places emphasis on the accounting information systems and how the data is recorded rather than solely on a verification of numbers on a balance sheet or a statement of revenues and expenditures. The advantages to this approach are that it enables us to:

- Maximize our understanding of the City's operating environment, which enables us to provide valuable recommendations for improved operational efficiencies.
- Minimize time required to conduct the audit since we are able to start with broad considerations and narrow to specific audit objectives in critical areas.

Our approach consists of four phases:

- Planning and Fraud and Other Risk Assessments
- Systems Evaluation
- Testing
- Reporting

The following general description illustrates the way in which we will accomplish each phase. It also discusses several of the specific audit procedures we will undertake.

APPROACH TO THE AUDIT (Continued)

2025

Planning

Expand Understanding of the City and Its Operating Environment

Our engagement will begin by expanding our understanding of the environment in which the City operates. We will hold discussions with management and will review such things as:

- Organizational structure and assessment of the control environment
- Long-range plans
- Information and financial systems and reports
- Key operating statistics on a trend basis
- Contractual lease and debt agreements
- The possible effects on the City from the actions of federal and state regulatory bodies
- Fraud and other risk in financial and operating areas

Conduct an Analytical Review

One of the most inefficient ways to conduct an audit is to spend significant time examining transactions that have little or no importance to the financial statements taken as a whole or which represent minimal risk. Analytical review auditing, however, requires the auditor to analyze the financial statements for unusual trends and results and to identify in advance the high audit risk areas. Extended audit procedures are then focused on the areas of unusual results or potential audit risk. Our staff is trained in the concepts of analytical review auditing and will apply this concept to the audit of the City.

Identify Major Areas of Audit Concern and Define the Major Objectives

Based on our understanding of the City's operating environment and our analytical review, we will identify areas in which to emphasize the audit effort. We will then define the objectives for the audit concentrating on the identified areas of audit concern and areas we know are important to the City. Examples of probable audit objectives for this engagement are:

- Determination that the City receives all revenues to which it is entitled.
- · Verification that only authorized personnel are on the City's payroll.
- Determination that cash disbursements are valid and have been properly recorded.

Discuss Financial Statement Format

In general, the content and format of the City's financial statements and accountants' reports are determined by the American Institute of Certified Public Accountants, and other similar groups.

Within these guidelines, financial reports should provide information in the most appropriate manner for internal decision-making and public disclosure. We will discuss the format for the financial statements with City officials.

APPROACH TO THE AUDIT (Continued)

2025

Systems Evaluation

Having established the audit framework in the planning phase, we will then determine the extent to which we can rely upon the existing internal controls and accounting systems to produce reliable and timely financial data. Three key steps are included in this evaluation phase.

Review Internal Control Systems

In this step, we will build upon our understanding of the City's accounting and internal control systems. Review of internal controls will encompass both administrative controls and accounting controls.

The review is started by holding discussions with management. We then document the procedures followed in order to enable us to understand the City's internal control systems and to identify significant internal control strengths and weaknesses and determine identified financial fraud risk areas.

In this manner, our review encompasses the operating cycles as they exist and enables us to develop meaningful recommendations of improvement in operations for inclusion in our internal control letter.

Identify Control Strengths and Weaknesses

We will identify strengths and weaknesses in the City's administrative and accounting controls, particularly those that have a bearing on the audit objectives. This will help us determine the emphasis to be placed on audit testing. It will also serve as a major basis for developing the internal control letter.

Develop a Tailored Audit Program

We will develop a tailored program for conducting an audit which is responsive to the audit concerns, reflects the valuation of the internal control system and material areas related to our fraud risk assessment. Once the audit program is developed, we will discuss a timetable for completing the program with City personnel in order that they may understand our work, and ascertain the materials and data they will need to provide.

<u>Testing</u>

Once the tailored audit program is developed, we will conduct tests to ascertain that the significant strengths within the system are functioning as described to us. Transactions will be selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures. Additional tests will be designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Examples of the kinds of tests we will use are confirmation of balances with independent parties and review of invoices supporting payments.



Report on the Firm's System of Quality Control

November 25, 2024

To The Owners of Brown, Jake & McDaniel, P.C. and the Peer Review Committee of the Tennessee Society of CPAs.

We have reviewed the system of quality control for the accounting and auditing practice of Brown, Jake & McDaniel, P.C. (the firm) in effect for the year ended May 31, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System review as described in the standards may be found at <u>www.aicpa.org/prsummary</u>. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act; and an audit of an employee benefit plan;.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Brown, Jake & McDaniel, P.C. in effect for the year ended May 31, 2024, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies) or fail.* Brown, Jake & McDaniel, P.C. has received a peer review rating of *pass*.

Henderson Hutcherson & McCullongh, PLLC

1200 Market Street, Chattanooga, TN 37402 | T 423.756.7771 | F 423.265.8125





Administered in Tennessee by the Tennessee Society of CPAs

February 26, 2025

Joe Brown Brown, Jake & McDaniel, P. C. 2607 Kingston Pike Ste 110 Knoxville, TN 37919-3336

Dear Joe Brown:

It is my pleasure to notify you that on February 19, 2025, the Tennessee Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is November 30, 2027. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

Katie B. Cheek

Katie Cheek Chief Operating Officer kcheek@tscpa.com 615-377-3825

cc: Randy Dummer, Frank McDaniel

Firm Number: 900010096645

Review Number: 610328

APPROACH TO THE AUDIT (Continued)

2025

Reporting

At the conclusion of our examination of the financial statements of the City, we will issue our reports for the year ending June 30, 2025.

Letters to Management

As the City's auditors, we will be interested in the City's overall success as an efficient and cost effective entity. Management can expect us, therefore, to contribute constructive suggestions regarding its operations in the following manner:

- During the course of the engagement, we will identify various matters affecting internal controls, operating systems and operating and accounting procedures which cause duplication, inefficiency or other impediments to streamlined operations. We will accumulate our observations and develop recommendations for eliminating observed weaknesses or inefficiencies.
- We will review and explain all observations and recommendations with management to make certain our observations are accurate and practical and that they understand the recommendations and are able to implement the changes suggested.

Following the completion of this process, we will finalize our comments and issue internal control and compliance letters and reports on our administrative review to the City.

Ordinance No. 2025-02

AN ORDINANCE TO AMEND SECTION 13-105 OF THE CITY CODE REGARDING OVERGROWN AND DIRTY LOTS

WHEREAS, Title 13 of the Jefferson City code establishes rules regarding property maintenance; and

WHEREAS, *Tennessee Code Annotated* § 6-54-113 grants municipalities the right to require owners to keep their property free of growth of trees, vines, grass, underbrush or the accumulation of debris, trash, litter, or garbage or any combination of the preceding elements that would endanger the health, safety or welfare of other citizens, or encourage the infestation of rats and other harmful animals; and

WHEREAS, the city desires to amend Section 13-105 to exercise its rights granted under *TCA* § 6-54-113 and to set guidelines for enforcement.

NOW THEREFORE BE IT ORDAINED by the Mayor and City Council of the City of Jefferson City, Tennessee that Section 13-105 is hereby amended to read in its entirety as follows:

13-105. Overgrown and dirty lots.

- (1) <u>Prohibition</u>. Pursuant to the authority granted under <u>Tennessee</u> <u>Code Annotated</u>, § 6-54-113, it shall be unlawful for any owner of record of real property to create, maintain, or permit to be maintained on such property the growth of trees, vines, grass, underbrush and/or the accumulations of debris, trash, litter, or garbage or any combination of the preceding elements so as to endanger the health, safety, or welfare of other citizens or to encourage the infestation of rats and other harmful animals.
- (2) <u>Designation of public officer or department</u>. The city manager or his/her designated representative is responsible for the enforcement of this section.
- (3) <u>Notice to property owner</u>. It shall be the duty of the city manager or his/her designated representative to serve notice upon the owner of record in violation of subsection (1) above, a notice in plain language to remedy the condition within ten (10) days (or twenty (20) days if the owner of record is a carrier engaged in the transportation of property or is a utility transmitting communications, electricity, gas, liquids, steam, sewage, or other materials), excluding Saturdays, Sundays, and legal holidays. The notice shall be sent by registered or certified United States Mail, addressed to the last known address of the owner of record, or hand

delivered with the deliverer obtaining the owner's signature confirming receipt of the notice. The notice shall state that the owner of the property is entitled to a hearing, and shall, at the minimum, contain the following additional information:

- (a) A brief statement that the owner is in violation of Section 13-105 of the Jefferson City Code, which has been enacted under the authority of *Tennessee Code Annotated* § 6-54-113, and that the property of such owner may be cleaned up at the expense of the owner and a lien placed against the property to secure the cost of the clean-up;
- (b) The person, office, address, and telephone number of the department or person giving the notice;
- (c) A cost estimate for remedying the noted condition, which shall be in conformity with the standards of cost in the city; and
- (d) A place wherein the notified party may return a copy of the notice, indicating the desire for a hearing.
- (4) Clean-up at property owner's expense. If the property owner of record fails or refuses to remedy the condition within ten (10) days after receiving the notice (twenty (20) days if the owner is a carrier engaged in the transportation of property or is a utility transmitting communications, electricity, gas, liquids, steam, sewage, or other materials), the city manager or his/her designated representative shall cause the condition to be remedied or removed at a cost in conformity with reasonable standards, and the costs thereof shall be assessed against the owner of the property. The city may collect the costs assessed against the owner through an action for debt filed in any court of competent jurisdiction. The city may bring one action for debt against more than one or all of the owners of properties against whom such costs have been assessed, and the fact that multiple owners have been joined in one action shall not be considered by the court as a misjoinder of parties. Upon the filing of the notice with the office of the Register of Deeds in Jefferson County, the costs shall be a lien on the property in favor of the municipality, second only to liens of the state, county, and municipality for taxes, any lien of the municipality for special assessments, and any valid lien, right, or interest in such property duly recorded or duly perfected by filing, prior to the filing of such These costs shall be placed on the tax rolls of the notice. municipality as a lien and shall be added to property tax bills to be collected at the same time and in the same manner as property taxes are collected. If the owner fails to pay the costs, they may be collected at the same time and in the same manner as delinquent property taxes are collected and shall be subject to the same penalty and interest as delinquent property taxes.

- (5) Clean-up of owner-occupied property. When the owner of an owner-occupied residential property fails or refuses to remedy the condition within ten (10) days after receiving the notice, the city manager or his/her designated representative shall cause the condition to be remedied at a cost in accordance with reasonable standards in the community, with these costs to be assessed against the owner of the property. The provisions of subsection (4) shall apply to the collection of costs against the owner of an owneroccupied residential property except that the municipality shall wait until cumulative charges for remediation equal or exceed five hundred dollars (\$500.00) before filing the notice with the Register of Deeds and the charges becoming a lien on the property. After this threshold has been met and the lien attaches, charges for costs for which the lien attached are collectible as provided in subsection (4) for these charges.
- (6) <u>Appeal</u>. The owner of record who is aggrieved by the determination and order of the city manager or his/her designated representative may appeal the determination and order to the city manager or person designated by the city manager to hear the appeal. The appeal shall be filed within ten (10) days following the receipt of the notice issued pursuant to subsection (3) above. The failure to appeal within this time shall, without exception, constitute a waiver of the right to a hearing.
- (7) <u>Judicial review</u>. Any person aggrieved by an order or act under subsection (4) above may seek judicial review of the order or act. The time period established in subsection (3) above shall be stayed during the pendency of judicial review.
- (8) <u>Supplemental nature of this section</u>. The provisions of this section are in addition and supplemental to, and not in substitution for, any other provision in the city charter, city code, or other applicable law which permits the city to proceed against an owner, tenant or occupant of property who has created, maintained, or permitted to be maintained on such property the growth of trees, vines, grass, weeds, underbrush and/or the accumulation of the debris, trash, litter, or garbage or any combination of the preceding elements, under its charter, any other provisions of this municipal code of ordinances or any other applicable law.

Section 2. This ordinance shall be effective from and after its passage. The public welfare requiring it.

First Reading: 7th day of April, 2025.

Second Reading: 6th day of May, 2025.

Mitch Cain Mayor

Attest: ____

Bettina Chandler City Recorder

Approved as to Form and Legality This 6th day of May, 2025.

Robert Burts, City Attorney

JEFFERSON CITY, TENNESSEE

Resolution 2025 - 13

A RESOLUTION GRANTING PERMISSION FOR OFF-DUTY JEFFERSON CITY POLICE OFFICERS TO WORK WITH THE UNIVERSITY OF TENNESSEE POLICE DEPARTMENT

WHEREAS, The University of Tennessee Police Department traditionally employs police officers, deputies and troopers from other police agencies to provide law enforcement for all University of Tennessee home sporting events, especially football games; and

WHEREAS, the City of Jefferson City Police Department has been requested to assist with those events by utilizing off-duty officers; and

WHEREAS, Jefferson City Police Department officers will be deputized and bonded by the Knox County Sheriff's Office while employed at events on campus. The University of Tennessee will provide workers' compensation coverage and hourly pay for those officers who chose to participate; and

WHEREAS, the University of Tennessee Police Department agrees that the officer's primary employment is of the utmost importance and takes precedence, and that certain situations could result in the officer to be called back to active duty in Jefferson City.

NOW THEREFORE, BE IT RESOLVED that the City Council of Jefferson City grants permission for off-duty Jefferson City Police Department officers to be employed by the University of Tennessee Police Department.

FURTHERMORE, the Council understands that the Jefferson City Police Department officers will participate while utilizing their City issued patrol units, uniforms and equipment to proudly represent the City of Jefferson City at the University of Tennessee.

ADOPTED this 6th day of May, 2025.

APPROVED:

Mitch Cain, Mayor

Attest:

Bettina Chandler, City Recorder



POLICE DEPARTMENT

AGENDA ITEM REPORT

TO: City Council

FROM: Andy Dossett, Chief of Police

DATE: April 7, 2025

SUBJECT: Secondary Employment Opportunity for JCPD Officers

BACKGROUND:

- The University of Tennessee Police Department traditionally employs police officers, deputies and troopers from other agencies to provide law enforcement services for all UT home sporting events, especially football games. I am proud to announce that we have been requested by UTPD to assist with those events by utilizing off-duty JCPD officers and detectives.
- I recently met with UTPD Deputy Chief Mike Richardson who is responsible for law enforcement operations at UT home events. According to DC Richardson, participating JCPD officers would be bonded/deputized as Knox County deputies. Subsequently, the University of Tennessee provides workers' compensation and pay (\$60/hour) for those who participate. The UTPD agrees that the officer's primary employment is of the utmost importance and takes precedence, and that certain situations could result in the officer to be called back to active duty in Jefferson City.

FISCAL IMPACT:

•

REQUEST/RECOMMENDATION:

I am requesting permission from the Council to allow off-duty JCPD officers to participate while utilizing their issued patrol units, uniforms and equipment to proudly represent Jefferson City at some of the most iconic sporting events in the country.

ATTACHMENTS:

None

JEFFERSON CITY, TENNESSEE

Resolution 2025 - 14

A RESOLUTION AUTHORIZING AN INCREASE IN THE MONTHLY EXPENSE AMOUNTS FOR CITY COUNCILMEMBERS

WHEREAS, the Mayor and City Council members currently receive \$700 per month for expenses; and

WHEREAS, inflation and costs of living have increased significantly; and

WHEREAS, it is appropriate to raise the monthly expense allowance.

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

- 1. The monthly expense allowance of the Mayor and City Council members is increased from \$700.00 per month to \$1,200 per month.
- 2. The proposed change shall become effective on July 1, 2025, with the new FY 2025-26 Operating Budget.

ADOPTED this 6th day of May, 2025.

APPROVED:

Mitch Cain, Mayor

Attest:

Bettina Chandler, City Recorder

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:

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 2023-24	Estimated Y 2024-25	F	Budget TY 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	4,934,887	\$ 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	4,270,526	\$ 13,722,810	\$	13,843,330
Change in Fund Balance (Revenues - Appropriations)		664,361	(334,310)		(330,680)
Beginning Fund Balance July 1	1:	5,158,595	15,822,956		15,488,646
Ending Fund Balance June 30	\$ 1	5,822,956	\$ 15,488,646	\$	15,157,966
Ending Fund Balance as a % of Total Appropriations		110.9%	112.9%		109.5%

Sanitation Fund	F	Actual Y 2023-24	stimated 7 2024-25	Budget 7 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 7 2023-24	stimated 7 2024-25	Budget Y 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%

DRUG FUND	Actual 2023-24	stimated 7 2024-25	Budget Y 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%

WATER and SEWER FUND	Act FY 20		Estimated FY 2024-25	Budget FY 2025-26
	1120	25-24	112024-23	FI 2025-20
Operating Revenues				
Water Sales	\$ 3,3	05,470 \$	\$ 3,300,000	\$ 3,500,00
Sewer Fees	2,0	82,436	2,000,000	2,100,00
Tap Fees		88,800	150,000	100,00
Miscellaneous Other Fees	1	20,429	102,300	97,10
Total Operating Revenues	\$ 5,5	97,135 \$	\$ 5,552,300	\$ 5,797,10
Operating Expenses				
Adminstrative	\$ 5	79,082 \$	\$ 626,020	\$ 657,60
Water Department	1,9	52,211	2,027,325	2,066,25
Sewer Department		42,438	1,104,330	1,122,27
Other		51,285	571,325	673,32
Depreciation	1,2	64,264	870,000	870,00
Total Operating Expenses		89,280 \$	\$ 5,199,000	\$ 5,389,44
Operating Income (Loss)	\$ 3	07,855 \$	\$ 353,300	\$ 407,66
Nonoperating Revenues (Expenses)				
Revenue: Investment Income	\$ 1.	48,323 \$	\$ 50,000	\$ 50,00
Grants - Operating			-	
Other Income		58,535	20,200	20,00
Expense: Debt Service - Interest Expense	(2)	79,950)	(280,240)	(266,23
Other Expense				
Total Nonoperating Revenue (Expenses)	\$ (73,092) \$	\$ (210,040)	\$ (196,23)
Income (Loss) Before Capital Contributions and Transfers	\$ 2	34,763 \$	\$ 143,260	\$ 211,43
Capital Contributions and Transfers				
Capital Contributions - Grants	7	32,600	1,650,340	-
Capital Contributions - Other	,.	, 0	-,,	
Transfers In - from Other Funds				
Transfers Out - to Other Funds (PILOT)				
Total Capital Contributions and Transfers	\$ 7.	32,600 \$	\$ 1,650,340	\$-
Change in Net Position	\$ 9	67,363 \$	\$ 1,793,600	\$ 211,43
Beginning Net Position July 1	17,4	10,943	18,378,306	20,171,90
Ending Net Position June 30	\$ 18,3	78,306 \$	\$ 20,171,906	\$ 20,383,33

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 o	f Jefferson C	ity					
			s	chedule of Outstandin	g Debt and B	udgeted Debt	Service				
				Fis	cal Year 2026	5					
Note: Enter infor	mation in the unshad	led cells.									
					Original		Total Principal	Budget	ice	Detailed Budget	
Fund	Type of Debt		Loan Name and De	scription	Issuance Amount	Authorized & Unissued	Outstanding at June 30	Principal	Interest	Total	Page Number
General	Bonds	General Obligation B	onds (2021) - Refundir	g Library	\$ 1,900,000		\$ 1,470,000	\$ 110,000	\$ 27,680	\$ 137,680	44
		General Obligation B	onds (2017) - City Cen	ter Complex	6,550,000		4,295,000	385,000	115,280	500,280	1:
	Notes	Police - Capital Outla			227,970		118,000	58,000	3,260	61,260	11
		Streets Vehicles & Ec	uipment - Capital Outi	ay Note Series 2022B	218,350		150,800	22,700	6,080	28,780	20
				Total	\$ 8,896,320	s -	\$ 6,033,800	\$ 575,700	\$ 152,300	\$ 728,000	
Water and Sewer	De se la	D 1D 1	11/0 D T	D 10 1 20124 (0)	2.0(5.000		0 0 (42 500	¢ (1070			(1.0.70
Water and Sewer	Bonds			Bond Series 2012A (Sewer)	3,065,000		\$ 2,643,780				64 & 68
				Vater Refunding (Water)	6,450,000 4,483,000		5,380,000 4,129,770	230,000	109,400 56,220	339,400.00	
				k Bond Series 2019 (Sewer) Sewer Refunding (Sewer)	1,315,000		4,129,770	89,570 75,000	20,130	145,790.00 95,130.00	
	Loan Agreements	Tennessee Local Dev	elopment Authority 200	04-060 (Water)	5,000,000		1,519,330	259,290	11,070	270,360.00	57 & 66
	Notes	Capital Outlay Note (W/S) - Series 2022B		433,650		336,600	31,800	13,570	45.370.00	57, 64, 66, 68
		Cupital Outly Note (ins) series 2022B								57, 01, 00, 0
				Tota	\$ 20,746,650	s -	\$ 15,079,480	\$ 749,730	\$ 266,230	- \$ 1,015,960	
	Total Outstanding	g Debt			\$ 29,642,970	s -	\$ 21,113,280	\$ 1,325,430	\$ 418,530	\$ 1,743,960	_

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: <u>Amendments to budget, when budget must be adopted, and effect of adoption</u>. 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: <u>Supplemental appropriations.</u> 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: <u>Emergency appropriations.</u> 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.

- SECTION 8: <u>Deficits</u>. 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: <u>Transfer of unencumbered appropriations</u>. 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: <u>Lapsing of appropriations</u>. 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.

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

Mitch Cain, Mayor

Bettina Chandler, City Recorder

SENERAL FUN	ND - REVENUES FY 2025-26			Section 10, Item d
		EV 0000 04	EV 0004 05	FY 2025-26
ccount		FY 2023-24	FY 2024-25	BUDGETED
lumber	ACCOUNT NAME	ACTUAL	ESTIMATED	BODGETED
	LOCAL TAXES			
31110	REAL & PERSONAL PROPERTY TAX	\$2,279,609	\$3,510,000	
31200	PROPERTY TAX DELINQUENT	\$124,668	\$80,000	
31300	INTEREST, PENALTY, COURT COST	\$25,145	\$23,000	
31610	LOCAL SALES TAX	\$5,093,262	\$5,100,000	
31710	WHOLESALE BEER TAX	\$311,712	\$316,000	
31720	WHOLESALE LIQUOR TAX	\$303,771	\$280,000	
31800	LOCAL BUSINESS TAX	\$355,782	\$200,000	
31912	CABLE TV FRANCHISE	\$62,011	\$72,000	
31980	MIXED DRINK TAXES	\$5,888	\$5,500	\$5,500
	TOTAL LOCAL TAXES	\$8,561,848	\$9,586,500	\$9,690,500
	LICENSE AND PERMITS	\$2,100	\$2,500	\$2,900
32210	BEER ANNUAL PRIVILEGE TAX			
32220	BEER PERMIT APPLICATION FEES	\$2,750		
32240	BEER LICENSE HOLDER FINES	\$0	\$0	
32410	ANIMAL REGISTRATION	\$138	\$100	
32610	BUILDING PERMITS	\$209,066	\$250,000	
32710	SIGN PERMITS	\$2,367	\$1,000	
	TOTAL LICENSES AND PERMITS	\$216,421	\$253,600	\$208,50
	INTERGOVERNMENTAL REVENUE			
33310	HOUSING AUTHORITY, LIEU OF TAX	\$42,463	\$35,000	\$55,00
33320	TVA PAYMENTS IN LIEU OF TAX	\$103,608	\$101,020	\$101,02
33410	LAW ENFORCEMENT EDUCATION	\$23,200	\$23,200	\$24,00
33420	FIRE DEPARTMENT EDUCATION	\$16,800	\$15,400	\$16,00
33510	STATE SALES TAX	\$1,033,186	\$1,018,700	\$1,050,00
33511	TELECOM INTERSTATE SALES TAX	\$5,505	\$6,000	\$6,00
33520	STATE INCOME TAX-HALL TAX	\$0	\$0) \$
33530	STATE BEER TAX	\$3,700	\$3,870	\$3,90
33553	STATE GASOLINE INSPECTION FEE	\$15,414	\$15,400	\$14,00
33593	CORPORATE/BANK EXCISE TAX	\$43,660	\$30,000	\$30,00
33594	SPORTS BETTING PRIVILEGE TAX	\$15,630	\$12,200	\$12,30
33094	TOTAL INTERGOVERNMENTAL REVENUE	\$1,303,166	\$1,260,790	
	GRANT REVENUE	\$24,652	\$	0 \$
33190	OTHER FEDERAL GRANTS-HOMELAND SECURITY & A.F.F. & BULLETPROOF VESTS	\$1,971,204	\$	
33431	VCIF GRANTS-FORMULA AND COLLABORATIVE	\$22,600	\$	
33470	FIRE DIRECT APPROPRIATION GRANT (HMEP)	\$34,286	\$	-
33490	TRAFFIC CONTROL GRANT	\$34,200	ې \$	
33560	STATE STP PROJECT REVENUE	\$323	\$103,45	
33720	PEP & JHFB GRANTS		\$103,45	
	TOTAL GRANT REVENUE	\$2,155,065	\$103,45	<u>v</u>

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ENEDAL EL	ND - REVENUES FY 2025-26			Section 10, Item c
ENERAL FU	ND - REVENUES FT 2023-20			
ccount		FY 2023-24	FY 2024-25	FY 2025-26
umber	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
	CHARGES FOR SERVICES			
	GENERAL		\$2,500	\$2,50
34121	CLERK'S FEES - BUSINESS TAX	\$3,087	\$2,500	
34190	PLANNING COMMISSION FILING FEE	\$380	\$400	the second se
34191	HISTORIC ZONING FILING FEE	\$110	\$329,550	
34210	SPECIAL POLICE SERVICE-CNU	\$356,863	\$125,980	
34310	HWYS & STREETS CHARGES FOR SERV.	\$125,982 \$486,422	\$458,530	
	TOTAL GENERAL SERVICES	\$400,422	\$400,030	\$400,00
	COMMUNITY CENTER			
34711	SEASON PASSES	\$38,965	\$38,000	
34712	ENTRY FEES	\$54,156	\$50,00	
34714	MEETING ROOM RENTAL	\$35,730	\$30,00	
34716	SILVER SNEAKERS/ASH	\$0	\$1,20	
34717	PROGRAM INCOME	\$15,352	\$12,00	
34718	MISCELLANEOUS INCOME	\$0	\$	-
	TOTAL COMMUNITY CENTER	\$144,203	\$131,20	0 \$132,00
	OUTDOOR SWIMMING POOL	\$2,930	\$4,00	0 \$3,5
34721	SEASON PASSES	\$30,900	\$30.00	
34722	ADMITTANCE FEES	\$4,565	\$5,00	
34723	SWIMMING LESSONS	\$7,751	\$6,00	
34724	RENTAL CHARGES	\$46,146	\$45,00	
	GENERAL RECREATION			
34740	BASKETBALL GATE CHARGES	\$1,104	\$1,10	
34741	TEE BALL CHARGES	\$490	\$85	-
34743	BASKETBALL YOUTH ENTRY FEES	\$1,477	\$1,20	
34746	VOLLEYBALL FEES	\$0		0
34748	SALE OF BASKETBALL SHIRTS	\$540	\$50	
34749	SALE OF T-BALL SHIRTS	\$260	\$45	
34750	FESTIVAL PERMITS	\$2,005		\$2,0
34790	OTHER OPERATIONAL CHARGES	\$20	\$50	
	TOTAL GENERAL RECREATION	\$5,896	\$4,60	0 \$5,9

				Section 10, Item d
GENERAL FU	ND - REVENUES FY 2025-26			
		FY 2023-24	FY 2024-25	FY 2025-26
Account	A DOOLINE NAME	ACTUAL	ESTIMATED	BUDGETED
lumber	ACCOUNT NAME			
	FINES, FORFEITS, & PENALTIES	\$15,937	\$13,000	\$13,000
35100	CITY LITIGATION TAX CITY COURT FINES AND COSTS	\$163,813	\$130,000	\$130,000
35110		\$13,275	\$17,000	\$17,000
35140	DRUG FINES	\$29,036	\$25,000	\$25,000
35160	FINES FROM COUNTY COURT	\$3,500	\$3,000	\$3,000
35300	CITY FINES PENALTIES	\$225,561	\$188,000	\$188,000
	TOTAL FINES, FORFEITS, & PENALTIES			
	OTHER REVENUE	0000415	\$300,000	\$550,000
36100	INTEREST EARNINGS	\$682,115	\$850,000	\$850,000
36211	HOSPITAL LEASE PAYMENTS	\$850,000	\$60,000	\$60,00
36212	RENT FROM WATER/SEWER	\$60,000	\$2,000	\$2,00
36212	MOB LEASE PAYMENT	\$2,000	\$2,000	
36330	SALE OF EQUIPMENT	\$0	\$22,350	
36350	INSURANCE RECOVERIES	\$3,105		
36700	CONTRIBUTION AND DONATIONS	\$80,537	\$0	
36721	CONTRIBUTION FROM COUNTY-FIRE DEPARTMENT	\$96,882	\$96,880	
36900	OTHER EINANCING SOURCES	\$15,520	\$14,500	
36900	LOAN PROCEEDS-POLICE VEHICLES AND STREET VEHICLES/EQUIPMENT	\$0	\$0	
36930	TOTAL OTHER REVENUE	\$1,790,159	\$1,356,830	\$1,462,00
		\$14,934,887	\$13,388,500	\$13,512,65
	TOTAL GENERAL FUND REVENUES	\$14,934,007	\$334,310	
27100	UNASSIGNED FUND BALANCE-DECREASE		\$004,010	1 1000
		\$14,934,887	\$13,722,810	\$13,843,33
	TOTAL REVENUES AND FUND BALANCE	¢ Hijoo ijoot		
		\$14,270,526	\$13,722,810	\$13,843,33
	GRAND TOTAL-EXPENDITURES	\$664,361		
	UNASSIGNED FUND BALANCE INCREASE ***			
				1

	ND - EXPENDITURES FY 2025-26			Section 10, Item d.
JENERAL FU	ND - EXPENDITORES FT 2023-20			
		FY 2023-24	FY 2024-25	FY 2025-26
Account	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
41111	CITY COUNCIL			A00.400
111	SALARIES	\$20,400	\$20,400	
141	OASI	\$4,464	\$4,800	
143	RETIREMENT - CURRENT	\$1,763	\$1,840	
148	EMPLOYEE EDUCATION AND TRAINING (COUNCILMEMBER CONFERENCE)	\$0	\$0	
211	POSTAGE, BOX RENT, ETC.	\$25	\$50	
224	DUPLICATION	\$537	\$900	
235	MEMBERSHIPS, REGISTRATION (COUNCILMEMBER CONFERENCE)	\$20	\$50	
236	PUBLIC RELATIONS-CHRISTMAS DINNER	\$2,193	\$6,000	
236	PUBLIC RELATIONS-OTHER	\$4,173	\$2,00	
237	ADVERTISING	\$15	\$1,00	
239	DUES- TML	\$3,247	\$3,30	
239	DUES-ETDD	\$1,347	\$1,35	
239	DUES-CHAMBER	\$6,500	\$7,50	
245	TELEPHONE AND TELEGRAPH	\$1,431	\$1,40	
243	LEGAL SERVICES	\$13,560	\$	
252	WEB SITE SERVICES	\$6,400	\$1,60	
259	PROFESSIONAL SERVICES-CODE UPDATE/APPRAISAL	\$5,000	\$60	and the second se
259	OTHER PROFESSIONAL SERVICES (FIREWORKS/125th Anniversary Celebration)	\$0	\$	
233	OUT-OF-TOWN EXPENSE (COUNCILMEMBER CONFERENCE)	\$564	\$1,50	
285	STAFF LOCAL TRAVEL	\$21,000	\$21,00	
285	MEALS AND ENTERTAINMENT	\$21,000	\$21,00	
310	OFFICE SUPPLIES AND MATERIALS	\$45	\$10	
310	OFFICE STATIONARY AND FORMS	\$0	\$10	
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER (5 IPADS)	\$0	\$2,15	
323	FOOD	\$312	\$50	
323	CLOTHING	\$302	\$1,00	
790	CONTRIBUTION TO JEFFERSON ALLIANCE	\$50,000	\$50,00	
790	CONTRIBUTION TO MOSSY CREEK FOUNDATION	\$3,000	\$5,00	
	MOSSY CREEK HERITAGE (OLD CITY HALL)	\$0	\$8,00	
790	CONTRIBUTION TO CHRISTMAS IN JEFF. CO./CHAMBER EVENT	\$1,000	\$1,00	
790 949	OTHER MACHINERY AND EQUIPMENT	\$0	\$15,00	
949	TOTAL CITY COUNCIL	\$168,298	\$179,59	0 \$195,00

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

Section	10.	Item	d.

		T		Section 10, Item a
GENERAL FU	ND - EXPENDITURES FY 2025-26			
		FY 2023-24	FY 2024-25	FY 2025-26
Account		ACTUAL	ESTIMATED	BUDGETED
	ACCOUNT NAME	- AOTUAL	LOTINGCIED	
41320		\$70,645	\$110,55	0 \$112,980
111	SALARIES - PERM. EMPLOYEES REG.	\$872	\$1	0 \$0
131	TERMINAL PAY AND SICK LEAVE	\$5.411	\$8,43	0 \$8,650
141	OASI	\$6,112	\$9,96	0 \$10,220
143	RETIREMENT	\$206	\$23	0 \$500
146	WORKMEN'S COMPENSATION	\$15	\$2	0 \$50
147	UNEMPLOYMENT INSURANCE	\$250	\$1,60	0 \$5,500
148	EMPLOYEE EDUCATION AND TRAINING (JAMES-\$5,000/LIEBE-\$500)	\$26	\$10	
211	POSTAGE, BOX RENT, ETC.	\$455	\$75	0 \$500
224	DUPLICATION	\$52	\$10	0 \$100
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$1,429	\$3.50	
235	MEMBERSHIPS, REGISTRATION (JAMES \$3,500/LIEBE-\$500)	\$1,490	\$	0 \$0
236	PUBLIC RELATIONS (20' CHRISTMAS TREE, HATS, MUGS)	\$1,066	\$18,00	
239	OTHER SUBSCR. DUES (AGENDA MGMT ANNUAL FEES)	\$1,973	\$2,50	
245	TELEPHONE AND TELEGRAPH	\$0		0 \$1
259	OTHER PROFESSIONAL SERVICES	\$0		0 \$1
263	REPAIR, MAINTENANCE OFFICE EQUIP.	\$1,533	\$8,00	
283	OUT-OF-TOWN EXPENSE (JAMES-\$8,000/LIEBE-\$2,000)	\$8,400	\$8,40	
285	VEHICLE ALLOWANCE	\$32	\$3,00	
287	MEALS AND ENTERTAINMENT (EMPLOYEE SUMMER, THANKSGIVING & CHRISTMAS)	\$402	\$1,00	
310	OFFICE SUPPLIES AND MATERIALS	\$402	\$20	
311	OFFICE STATIONERY AND FORMS	\$1,336		io <u>+20</u> io \$
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER (IPAD)	\$1,330	\$1,00	
312	SMALL ITEMS OF EQUIPMENT	\$0		50 \$50
323	FOOD (ADMIN PROFESSIONAL DEVELOPMENT DAY)	\$348	\$1,00	-
326	CITY LOGO SHIRTS	\$340		50 \$1,00
329	OTHER OPERATING SUPPLIES	\$10,658		50 \$1,00 50 \$
948	CIVIC ENGAGEMENT SOFTWARE		\$178,34	
	TOTAL CITY MANAGER	\$112,711	\$170,34	10

SENERAL FU	ND - EXPENDITURES FY 2025-26			
ccount		FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
	ACCOUNT NAME	AUTOAL		
41430	GENERAL ELECTIONS	\$0	\$100	\$(
237	ADVERTISING	\$0	\$300	\$0
311	OFFICE STATIONERY AND FORMS TOTAL GENERAL ELECTIONS	\$0	\$400	\$(
				1
			1	1

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GENERAL FUI	ND - EXPENDITURES FY 2025-26			
		FY 2023-24	FY 2024-25	FY 2025-26
ccount		ACTUAL	ESTIMATED	BUDGETED
	ACCOUNT NAME	ACTORE	LOTINITED	
41510	CITY RECORDER	0000 450	\$245,480	\$251,900
111	SALARIES - PERM. EMPLOYEES REG.	\$236,153	\$245,460	\$0
129	OTHER WAGES	\$1,470 \$15,871	\$0	\$0
131	TERMINAL PAY AND SICK LEAVE		\$18,750	\$19,27
141	OASI	\$19,087 \$21,727	\$22,160	\$22,77
143	RETIREMENT		\$600	\$60
146	WORKMEN'S COMPENSATION	\$152	\$130	\$13
147	LINEMPLOYMENT INSUBANCE	\$114	\$130	\$4,50
148	EMPLOYEE EDUCATION AND TRAINING (CPE'S-\$4,000/FRONT OFFICE-\$500)	\$580	\$3,000	\$4,00
211	POSTAGE, BOX RENT, ETC.	\$64	\$3,000	\$2,00
224	DUPLICATION	\$1,791	+	\$2,00
227	MAP PRINTING	\$0	\$0	\$2,50
231	PUBLICATION OF NOTICES	\$1,607	\$3,500	\$2,50
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$52	\$100	\$1,00
235	MEMBERSHIPS, REGISTRATION (IICM, TAMCAR, SAMS CLUB)	\$952	\$700	
235	TELEPHONE AND TELEGRAPH	\$1,737	\$1,700	\$1,85
245	MEDICAL, DENTAL, VITAL STATS	\$230	\$0	
251	DATA PROCESSING (LOCAL GOEVERNMENT CORPORATION)	\$23,119	\$34,400	
	DATA PROCESSING (CJIS BACKUP SYSTEMS)	\$0	\$0	
255	OTHER PROFESSIONAL SERVICES	\$142	\$1,000	
259	REPAIR, MAINTENANCE FURNITURE ETC.	\$0	\$500	
263	OUT-OF-TOWN EXPENSE	\$56	\$1,000	
283		\$267	\$300	
285	STAFF LOCAL TRAVEL	\$0	\$100	
293	RECORDING DOCUMENTS	\$4,190	\$5,000	
310	OFFICE SUPPLIES	\$2,283	\$3,000	
311	OFFICE STATIONERY AND FORMS SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER	\$0	\$200	
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BT 1.1. WARAGER			
	IPAD-\$430; 8 CURVED MONITORS-\$1170	\$2,004	\$5,000	
312	SMALL EQUIPMENT ITEMS	\$1,514	\$2,000	
326	CITY LOGO SHIRTS	\$40	\$250	
555	BANK SERVICE CHARGES-WIRES	\$1,167	\$1,200	
556	BANK SERVICE CHARGES-DIRECT DEPOSIT	\$0		
745	PROPERTY TAX RELIEF CITY MATCH	\$5,097		\$4,0
948	COMPUTER EQUIPMENT	\$0)
949	OTHER EQUIPMENT	\$341,466		\$382,5
	TOTAL CITY RECORDER	vo 111100		

Section 10, Item d.

GENERAL FUND - EXPENDITURES FY 20	125-26			
Account	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
41520 CITY ATTORNEY 252 LEGAL SERVICES TOTAL CITY ATTORNEY		\$20,000 \$20,000	\$20,000 \$20,000	\$20,00 \$20,00

				Section 10, Item d.
GENERAL FU	ND - EXPENDITURES FY 2025-26			
Account	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
41530	ACCOUNTING AND AUDITING ACCOUNTING AND AUDITING SERVICES	\$25,800	\$25,800	
253	ACCOUNTING AND AUDITING SERVICES - JCIDB	\$7,500	\$7,500 \$5,000	
253	OTHER ACCOUNTING SERVICES-CAPITAL OUTLAY	\$11,323	\$2,000	
253 253	STATE AUDIT CONVERSION COSTS	\$0	\$5,250	
	TOTAL ACCOUNTING AND AUDITING	\$46,623	\$45,550	\$41,000
41550	TAX ADMINISTRATION	\$4,342	\$3,700	\$5,000
259	OTHER PROFESSIONAL SERVICES	\$4,342	\$3,700	
1			1	1

Section	10.	Item	d.

ENERAL FU	ND - EXPENDITURES FY 2025-26			
		FY 2023-24	FY 2024-25	FY 2025-26
count	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
		7101011		
41640	INFORMATION TECHNOLOGY/DATA PROCESSING	\$48,462	\$67,270	\$67.28
111	SALARIES - PERM. EMPLOYEES REG.	\$40,402	\$07,270	
131	TERMINAL PAY AND SICK LEAVE	\$3,504	\$5,150	
141	OASI	\$3,504	\$6,080	
143	RETIREMENT	\$4,113	\$180	
146	WORKMEN'S COMPENSATION	\$29	\$20	
147	UNEMPLOYMENT INSURANCE	\$29	\$700	
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$140	
211	POSTAGE, BOX RENT, ETC.	\$0	\$200	
224	DUPLICATION	\$147	\$200	
235	MEMBERSHIPS, REGISTRATION		\$1,050	
245	TELEPHONE AND TELEGRAPH	\$197	\$1,050	
251	MEDICAL, DENTAL, VITAL STATS	\$58	\$35,520	
255	DATA PROCESSING SERVICES (VC3, MDM LICENSING, SUPER GROK AI, VPN LICENSES)	\$29,216	\$400	
259	OTHER PROFESSIONAL SERVICES-EMAIL SERVICES	\$80	\$250	
263	REPAIR, MAINTENANCE FURNITURE ETC.	\$240	\$350	
283	OUT-OF-TOWN EXPENSE	\$0	\$350	
285	STAFF LOCAL TRAVEL	\$0	\$350	
310	OFFICE SUPPLIES	\$318	\$350	
311	OFFICE STATIONERY AND FORMS	\$33	\$250	
312	SMALL EQUIPMENT ITEMS (SHIPPING LABELS - \$75)	\$828	\$800	
326	CITY LOGO SHIRTS	\$194		
329	OTHER OPERATING SUPPLIES	\$88	\$100	
341	CONSUMABLE TOOLS	\$0	\$1	
948	COMPUTER EQUIPMENT	\$548	\$1	
540	TOTAL INFORMATION TECHNOLOGY/DATA PROCESSING	\$88,387	\$119,41	\$126

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IERAL FL	ND - EXPENDITURES FY 2025-26	FY 2023-24	FY 2024-25	FY 2022-24
	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
41650	PERSONNEL (INTERNAL CULTURE)	\$32,408	\$45,180	
111	REGULAR SALARIES	\$397	\$0	
131	TERMINAL PAY AND SICK LEAVE	\$2,452		
141	OASI	\$2,904		
143	RETIREMENT	\$123		
146	WORKERS COMPENATION	\$123		
147	UNEMPLOYMENT	\$14	\$200	
211	POSTAGE, BOX RENT, ETC.	\$253	\$350	
224	DUPLICATION	\$233	\$350	
235	MEMBERSHIPS, REGISTRATION (PRIMA \$425; SHRM \$800)	\$233	\$250	
236	PUBLIC RELATIONS-EMPLOYEE (Transfer \$4,000 from 41320-287 and add \$2,000)	\$0	\$0	
236	PUBLIC RELATIONS-EMPLOYEE (Hats and Mugs)	\$0	\$100	
237	ADVERTISING		\$1.500	
245	TELEPHONE AND TELEGRAPH	\$1,834	\$1,500	
259	OTHER PROFESSIONAL SERVICES	\$500		
259	OTHER PROFESSIONAL SERVICES (SALARY COMPENSATION STUDY)	\$5,928	\$0	
263	REPAIR AND MAINTENANCE-OFFICE EQUIPMENT	\$0	\$200	
283	OUT-OF-TOWN EXPENSE	\$157	\$200	
285	STAFF LOCAL TRAVEL	\$537	\$500	
310	OFFICE SUPPLIES AND MATERIALS	\$466	\$500	
311	OFFICE STATIONERY AND FORMS	\$0		
312	SMALL ITEMS OF EQUIPMENT	\$0		
	TOTAL PERSONNEL ADMINISTRATION	\$48,393	\$57,430	\$13
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				Section 10, Item d.
GENERAL FU	ND - EXPENDITURES FY 2025-26			
		FY 2023-24	FY 2024-25	FY 2025-26
Account	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
	BUILDING INSPECTOR/CODES ENFORCEMENT			
41710	SALARIES-PERM. EMPLOYEES REG.	\$51,538	\$105,91	
111	CODES/BUILDING INSPECTOR	\$43,041	\$	\$0 \$0
111	TERMINAL PAY AND SICK LEAVE	\$4,873		60 \$ 0
131		\$7,340	\$8,10	
141		\$8,589	\$9,57	
143	RETIREMENT WORKMEN'S COMPENSATION	\$1,746	\$2,92	
146	UNEMPLOYMENT INSURANCE	\$42	\$6	
147	EMPLOYEE EDUCATION AND TRAINING	\$2,797	\$7,50	00 \$5,000
148	Will: Code Testing \$2,400; Level I MS4 Recertification \$130; TNSA Stormwater Conference \$700			
	Jeff: Renew Certificates \$110; ICC Online Learning Subscription \$600			
		\$808	\$1,00	
211	POSTAGE, BOX RENT, ETC.	\$0		\$0 \$0
217	VEHICLE TOW-IN SERVICES	\$675	\$7	50 \$750
224	DUPLICATION MEMBERSHIPS, REGISTRATION (ICC \$160; ETBOA \$25; TNSA \$300)	\$1,175	\$1,0	
235		\$806	\$6	00 \$600
237	ADVERTISING OTHER SUBCRIPTIONS, DUES (BUILDING PERMIT SOFTWARE SUBSCRIPTION)	\$0	\$4,2	00 \$5,000
239	(Civic Plus Year 2 - \$4,200 + 5% = \$4410)			
	(CIVIC PIUS YEAR 2 - \$4,200 + 5% - \$4410)	\$2,368	\$2,5	00 \$2,500
245	TELEPHONE AND TELEGRAPH	\$10,175	\$11,9	50 \$11,950
257	PLANNING SERVICES-ETDD OTHER PROFESSIONAL SERVICES (MS4 ANALYTICAL MONITORING)	\$0		\$0 \$6,000
259	OTHER PROFESSIONAL SERVICES (WISH ANALTHICAL MONITORING)	\$80	\$1,0	00 \$250
262	REPAIR, MAINT, OTHER MACHINERY	\$0	\$1	00 \$0
263	REPAIR, MAINT, FURNITURE OUT-OF-TOWN EXPENSE (Hotel for TNSA Conference \$351)	\$0	\$1,0	\$400
283	MEALS AND ENTERTAINMENT (Planning Commission Appreciation Dinner)	\$558	\$5	\$600
287	MEALS AND ENTERTAINMENT (Planning Commission Appreciation Dimetry	\$1,665	\$1,5	\$1,500
310	OFFICE SUPPLIES AND MATERIALS	\$30	\$1	50 \$300
311	OFFICE STATIONERY AND FORMS	\$924	\$1,0	\$300
312	SMALL ITEMS OF EQUIPMENT SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER (IPADS)	\$0	\$8	360 \$0
312		\$318	\$8	\$500
326	CITY LOGO SHIRTS	\$28	\$	\$50 \$250
329	OTHER OPERATING SUPPLIES	\$1,282	\$1,3	300 \$1,000
331	GAS, OIL, DIESEL, GREASE	\$133	\$1,0	000 \$500
332	MOTOR VEHICLE PARTS	\$0	\$5	500 \$0
334	TIRES	\$0	\$3	300 \$200
342	SIGN PARTS AND SUPPLIES	\$0	\$54,5	
944		\$6,950		\$0 \$0
948	BUILDING PERMIT SOFTWARE	\$147,941	\$220,6	620 \$168,810
	TOTAL BUILDING INSPECTOR/CODES ENFORCEMENT			
			1	

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ENERAL FL	ND - EXPENDITURES FY 2025-26			
		FY 2023-24	FY 2024-25	FY 2025-26
ccount	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
41800	BUILDING MAINTENANCE PERSONNEL	bio0.054	\$145,160	\$131,76
111	SALARIES- PERM. EMPLOYEES REG.	\$126,951	\$145,160	
112	SALARIES- PERM. EMPLOYEES OT		<u></u>	
131	TERMINAL PAY AND SICK LEAVE	\$4,415	\$11,110	
141	OASI		\$12,560	
143	RETIREMENT	\$11,584	\$7,650	
146	WORKMEN'S COMPENSATION	\$5,673	\$110	
147	UNEMPLOYMENT INSURANCE		\$110	
251	MEDICAL, DENTAL, VITAL STATS	\$0 \$0	\$100	
261	REPAIR, MAINT. MOTOR VEHICLES	\$0	\$200	
262	REPAIR & MAINTENANCE MACHINERY	\$0	\$100	
310	OFFICE SUPPLIES AND MATERIALS	\$0	\$1,500	
312	SMALL ITEMS OF EQUIPMENT		\$2,900	
326	CLOTHING AND UNIFORMS	\$2,889	\$50	
329	OTHER OPERATING SUPPLIES	\$777	\$300	
331	GAS, OIL, DIESEL, GREASE	\$10,478	\$10,00	
332	MOTOR VEHICLE PARTS	\$620	\$30	
333	MACHINERY AND EQUIPMENT PARTS	\$117	\$10	
334	TIRES, TUBES AND ETC.	\$1,772	\$1,00	
341	CONSUMABLE TOOLS	\$274	\$50	-
425	SMALL HARDWARE, WIRE/NAILS ETC.	\$0	5 0	
948	COMPUTER EQUIPMENT	\$0	,	
	TOTAL BUILDING MAINT. PERSONNEL	\$176,601	\$194,45	<u> </u>

		1		Section 10, Item d.
GENERAL FUI	ID - EXPENDITURES FY 2025-26			
		FY 2023-24	FY 2024-25	FY 2025-26
Account	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
		71010112		
41810	CITY HALL BUILDINGS			
241	ELECTRIC	\$45,424	\$60,00	
241	WATER	\$185	\$35	
242	SEWER	\$242	\$50	
243	OTHER PROFESSIONAL SERVICES (MOWING, CLEANING, MAT SERVICE)	\$18,796	\$25,00	
260	REPAIR AND MAINT. SERVICE	\$552	\$1,00	
262	REPAIR AND MAINT. OTHER MACHINERY	\$3,166	\$2,00	the state of the s
266	REPAIR AND MAINT. BUILDINGS	\$4,022	\$10,00	
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER:	\$0	\$5,25	0 \$0
512	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	\$50	
323	FOOD	\$354	\$50	-
324	JANITORIAL SUPPLIES	\$1,149	\$2,00	
551	TRUSTEE FEES	\$500	\$1,00	
611	PRINCIPAL-GENERAL OBLIGATION BONDS (2017)	\$370,000	\$375,00	
631	INTEREST-GENERAL OBLIGATION BONDS (2017)	\$130,175	\$122,78	
948	COMPUTER EQUIPMENT	\$775	\$13,32	
949	OTHER MACHINERY AND EQUIPMENT-FIRE ALARM	\$0		\$20,000
	TOTAL CITY HALL BUILDINGS	\$575,373	\$619,20	\$628,330

SENERAL FU	ND - EXPENDITURES FY 2025-26			
		FY 2023-24	FY 2024-25	FY 2025-26
count	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
	ACCOUNT MAINE			
41860	PUBLIC WORKS BUILDINGS			<u> </u>
241	ELECTRIC	\$8,922	\$9,000	\$9,00
241	WATER	\$538	\$600	\$60
242	GAS	\$5,935	\$6,500	\$6,50
	OTHER PROFESSIONAL SERVICES	\$3,380	\$7,500	\$5,00
259	REPAIR AND MAINT. MACHINERY & EQUIPMENT	\$34	\$0	
262	REPAIR AND MAINT. MACHINERT & EQUILIMENT	\$7,306	\$7,000	\$7,00
266	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER:	\$0	\$3,490	
312	VIDEO NETWORK RECORDER-\$340;3 YODECK PLAYERS-\$290			
	3 TCL TVS AND MOUNTS FOR YODECK PLAYERS-\$660			
312	SMALL ITEMS OF EQUIPMENT	\$465	\$300	\$3
312	JANITORIAL SUPPLIES	\$791	\$1,000	\$2,0
	OTHER OPERATING SUPPLIES	\$77	\$800	\$8
329	MACHINERY & EQUIPMENT PARTS	\$0	\$0	
333	PAINTING OR PLUMBING SUPPLIES	\$105	\$500	\$5
335		\$5,300	\$0	
949	OTHER EQUIPMENT (GATE OPENER)	\$32,853	\$36,690	\$31,7
	TOTAL PUBLIC WORKS BUILDINGS			

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OCHEDAL FUI	ND - EXPENDITURES FY 2025-26		,	
GENERAL FUI	ND - EAFENDITURES 11 2020-20			
		FY 2023-24	FY 2024-25	FY 2025-26
Account	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
41900	INDUSTRIAL DEVELOPMENT BOARD	\$20	\$10	\$0
329	OTHER OPERATING SUPPLIES	\$0	\$4,60	\$0
790	CONTRIBUTION TO IDB-ISSUANCE FEE	\$170,262	\$161,93	\$0
790	CONTRIBUTION TO IDB-DEBT SERVICE	\$170,282	\$166,63	
	TOTAL INDUSTRIAL DEVELOPMENT BOARD	\$110,E0X		
41912	BEAUTIFICATION PROJECT	\$0	\$	0 \$0
259	OTHER PROFESSIONAL SERVICES	\$397	\$5,00	0 \$5,000
321	AGRICULTURE AND HORTICULTURE SUPPLIES	\$397	\$5,00	
	TOTAL BEAUTIFICATION PROJECT		+0,00	

ENERALFU	ND - EXPENDITURES FY 2025-26			
		FY 2023-24	FY 2024-25	FY 2025-26
count	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
42100	POLICE			
111	SALARIES - PERM, EMPLOYEES	\$1,590,181	\$1,774,000	\$1,797,9
111	SALARIES - PERM. EMPLOYEES (NEW POSITION)	\$48,000	\$0	
112	SALARIES - PERM. EMPLOYEES OT	\$115,577	\$156,000	\$156,0
114	SALARIES - TEMP, EMPLOYEES REG. (3 PART TIME)	\$13,421	\$40,000	\$40,0
129	OTHER WAGES	\$1,800	\$0	÷ 10.0
131	TERMINAL PAY & SICK LEAVE	\$48,903	\$34,480	\$40,0
141	OASI (EMPLOYEE SHARE)	\$133,436	\$139,270	\$139,2
143	RETIREMENT - INCLUDES ADDITIONAL 3.5%	\$193,614	\$213,060	\$213,0
146	WORKMEN'S COMPENSATION	\$86,615	\$91,650	\$85,0
147	UNEMPLOYMENT INSURANCE	\$686	\$1,130	\$8
148	EMPLOYEE EDUCATION AND TRAINING	\$8,321	\$17,000	\$10,0
211	POSTAGE, BOX RENT, ETC.	\$874	\$1,100	\$1,1
213	AUTOMOBILE LICENSES AND TITLES	\$27	\$300	\$3
216	RADIO FEES	\$5,031	\$0	
217	VEHICLE TOW-IN SERVICES	\$1,145	\$500	\$5
224	DURUCATION	\$1,365	\$1,700	\$1,7
235	MEMBERSHIPS, REGISTRATION (LEACT, TLO, ADOBE, TACP, LEADS, C.J. PORTAL)	\$9,772	\$12,000	\$15,0
235	PUBLIC RELATIONS	\$335	\$2,100	\$1,0
237	ADVERTISING	\$77	\$200	\$*
239	OTHER PUBLICITY, SUBSCR. DUES	\$886	\$1,500	\$1,
233	ELECTRIC	\$329	\$350	\$3
241	TELEPHONE AND TELEGRAPH	\$24,980	\$26,000	\$27,0
245	MEDICAL DENTAL VETERINARY	\$3,392	\$2,700	\$3,
255	DATA PROCESSING SERVICES (4 FLOCK INCLUDED), NETMOTION, DMS, TIES, MDIS	\$19,028	\$15,000	\$20,
255	DATA PROCESSING SERVICES-AXON EVIDENCE STORAGE - \$3,000 UPGRADE	\$14,014	\$20,000	\$24,
255	DATA PROCESSING SERVICES (CJIS BACKUP SYSTEMS)	\$0	\$0	\$1,
259	PROFESSIONAL SERVICES	\$227	\$1,000	\$
259	REPAIR & MAINT. MOTOR VEHICLES	\$10,781	\$19,600	\$15,
261	REPAIR & MAINT. OTHER MACHINERY	\$2,480	\$4,500	\$2,
283	OUT-OF-TOWN EXPENSE	\$5,445	\$10,000	\$8,
203	OTHER CONTRACTUAL SERVICES	\$0	\$200	
310	OFFICE SUPPLIES AND MATERIALS	\$330	\$1,000	\$1,
310	OFFICE STATIONERY AND FORMS	\$53	\$1,000	\$1,
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER (2 IPADS)	\$0	\$860	
312	SMALL ITEMS OF EQUIPMENT	\$20,807	\$10,000	\$12
312	FOOD	\$750	\$1,500	\$3
323	HOUSEHOLD & JANITORIAL SUPPLIES	\$17	\$0	
	CLOTHING AND UNIFORMS (INCLUDES 5-8 BODY ARMOR)	\$36,609	\$27,000	\$27
326 327	FIRE ARM SUPPLIES (TASER CARTRIDGES, GAS MUNITIONS)	\$47,645	\$16,000	\$16
327	EDUCATIONAL SUPPLIES	\$430	\$1,000	
	OTHER OPERATING SUPPLIES	\$1,603	\$2,000	\$1
329 331	GAS, OIL, DIESEL, GREASE	\$97,311	\$115,000	\$80
331	MOTOR VEHICLE PARTS	\$18,051	\$11,000	
332	MOTOR VEHICLE PARTS MACHINERY AND EQUIPMENT PARTS	\$1,680	\$2,000	
333	TIRES, TUBES, ETC.	\$8,121	\$14,000	
	LUMBER	\$284		
431	PRINCIPAL-VEHCILE LEASE PYMT - 20-21	\$38,670		
621	PRINCIPAL-VEHICLE LEASE PYMT - 21-22	\$29,560	\$30,230	
621	PRINCIPAL-VEHICLE LEASE FINIT - 21-22 PRINCIPAL-TM BOND FUND - 22-23	\$53,966		
621	INTEREST-VEHICLE LEASE PYMT - 20-21	\$780		
633	INTEREST-VEHICLE LEASE PYMT - 21-22	\$1,350	\$680	
633	INTEREST-VEHICLE LEASE PTM1 - 21-22 INTEREST-TM BOND FUND - 22-23	\$7,366		\$3
633	SPECIAL FUNDS - VCIF GRANT EQUIPMENT TO OTHER COUNTY POLICE DEPTS.	\$1,438,997		
742		\$43,860	and the second se	
944		\$9,338		\$
948	COMPUTERS/SOFTWARE (DETECTIVE; CHIEF; (5) PATROL OTHER EQUIPMENT (FLOCK LICENSE PLATE READERS - 2)	\$519,263		
949		\$4,717,583		
	TOTAL POLICE	+ .,		

ENERAL FU	ND - EXPENDITURES FY 2025-26			
			FV 0004 0F	FY 2025-26
ccount		FY 2023-24	FY 2024-25	
oovant	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
42123	POLICE SERVICES-CARSON NEWMAN UNIVERSITY	\$221,092	\$205,810	\$226,87
111	SALARIES - PERM. EMPLOYEES	\$33,740	\$21,600	\$21,60
112	SALARIES - PERM. EMPLOYEES OT		\$2,490	\$2,49
131	TERMINAL PAY SICK LEAVE	\$3,680		\$19,00
141	OASI (EMPLOYEE SHARE)	\$19,042	\$17,580	
142	HEALTH/DENTAL/LIFE INSURANCE	\$47,133	\$55,480	\$61,00
143	RETIREMENT - INCLUDES ADDITIONAL 3.5%	\$24,868	\$26,150	\$22,65
146	WORKMEN'S COMPENSATION	\$8,223	\$11,500	\$11,50
140	UNEMPLOYMENT INSURANCE	\$80	\$200	\$12
	EMPLOYEE EDUCATION & TRAINING	\$0	\$4,000	\$4,00
148		\$0	\$2,000	\$2,00
283	OUT OF TOWN EXPENSE	\$135	\$5,500	\$5,50
326	CLOTHING AND UNIFORMS	\$0	\$500	\$5
327	FIRE ARM SUPPLIES	\$78	\$1,000	\$1,0
329	OTHER OPERATING SUPPLIES	\$358,071	\$353,810	
	TOTAL POLICE SERVICES-CARSON NEWMAN UNIVERSITY	\$350,071	Q0001010	, , , , , , , , , , , , , , , , , , ,
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ENERAL FU	IND - EXPENDITURES FY 2025-26			
		FY 2023-24	FY 2024-25	FY 2025-26
		ACTUAL	ESTIMATED	BUDGETED
	ACCOUNT NAME	ACTUAL	201101122	
42124	RECORDS & IDENTIFICATION	\$92,298	\$90,090	\$107,910
111	SALARIES - PERM. EMPLOYEES REG.	\$1,199	\$2,910	\$2,910
112	SALARIES - PERM OT	\$12,321	\$17,470	\$22,580
114	SALARIES - TEMP. EMPLOYEES REG.	\$1,414	\$3,780	\$3,780
131	SICK LEAVE	\$8,188	\$8,260	\$9,980
141	OASI (EMPLOYEE SHARE)	\$8,181	\$8,140	\$9,750
143	RETIREMENT - CURRENT	\$102	\$2,000	\$2,300
146	WORKMEN'S COMPENSATION	\$63	\$80	\$90
147	UNEMPLOYMENT INSURANCE	\$0	\$2,200	\$1,000
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$500	\$500
235	MEMBERSHIPS, REG. FEES, & TUITION	\$8,510	\$44,100	\$25,000
255	DATA PROCESSING SERVICES (RMS WITH COURT AND ECITE)	\$0	\$500	\$500
262	REPAIR & MAINT. OTHER EQUIPMENT	\$0	\$500	\$0
263	REPAIR & MAINT. FURNITURE & OFFICE	\$34	\$1,500	\$500
283	OUT-OF-TOWN EXPENSE	\$3,417	\$2,600	\$2,800
310	OFFICE SUPPLIES AND MATERIALS	\$795	\$1,000	\$1,000
311	OFFICE STATIONERY AND FORMS	\$1,355	\$1,000	
312	SMALL ITEMS EQUIPMENT	\$0	\$600	\$800
326	CLOTHING & UNIFORMS	\$6	\$0	\$0
329	OTHER OPERATING SUPPLIES	\$0	\$4,900	
947	OFFICE EQUIPMENT	\$1,110	\$0	
948	COMPUTER EQUIPMENT	\$4,389	\$3,000	\$0
949	OTHER EQUIPMENT	\$143,382	\$195,130	\$191,900
	TOTAL RECORDS & IDENTIFICATION			

				Section 10, Item d.
	D - EXPENDITURES FY 2025-26			
GENERALTON				
		FY 2023-24	FY 2024-25	FY 2025-26
Account	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
42156	POLICE STATION & BUILDINGS			
241	ELECTRIC	\$39,984	\$48,000	
241	WATER	\$412	\$700	
242	SEWER	\$619	\$800	\$800
243	GAS	\$981	\$3,000	
259	OTHER PROFESSIONAL SERVICES (MOWING, CLEANING, MAT SERVICE)	\$20,195	\$23,170	
260	REPAIR & MAINT, SERVICE	\$474	\$2,500	\$2,500
262	REPAIR & MAINT. OTHER MACHINERY	\$0	\$3,000	
266	REPAIRS TO BUILDING	\$27,341	\$17,000	
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER:	\$0	\$0	
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER:	\$0	\$5,150	\$0
012	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	\$(
324	JANITORIAL SUPPLIES	\$1,775	\$3,000	
948	COMPUTER EQUIPMENT	\$0	\$3,000	and a second
949	OTHER MACHINERY & EQUIPMENT-FIRE ALARM	\$23,605	\$0	1
	TOTAL POLICE STATION & BUILDINGS	\$115,403	\$109,320	\$123,170

	ND - EXPENDITURES FY 2025-26			
LNENALPU		FY 2023-24	FY 2024-25	FY 2025-26
ccount	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
count				
42200	FIRE PROTECTION & CONTROL	01070 111	64 070 950	\$1,513,50
111	SALARIES - PERM. EMPLOYEES (INCLUDED 3 NEW FIREFIGHTERS)	\$1,270,144	\$1,379,850	\$80,00
112	SALARIES - PERM. EMPLOYEES OT	\$89,780	\$68,000	\$148,20
114	SALARIES - TEMP. EMPLOYEES REG	\$79,941	\$111,930	\$50,00
131	TERMINAL PAY & SICK LEAVE	\$35,391	\$33,000	\$137,10
141	OASI (EMPLOYEE SHARE)	\$109,002	\$115,680	\$169,24
143	RETIREMENT (INCLUDES ADDITIONAL 3.5%)	\$156,084	\$151,300	\$39,00
146	WORKMEN'S COMPENSATION	\$43,632	\$34,880	\$39,00
147	UNEMPLOYMENT INSURANCE	\$565	\$900	\$40,00
148	EMPLOYEE EDUCATION AND TRAINING	\$19,450	\$40,000	
162	RESERVE FIREMEN	\$33,949	\$100,000	\$50,00
211	POSTAGE, BOX RENT, ETC.	\$801	\$400	\$40
213	AUTOMOBILE LICENSES AND TITLES	\$21	\$0	\$5
216	RADIO FEES	\$4,269	\$4,300	\$4,30
223	PUBLICATIONS, REPORTS, ETC.	\$0	\$1,000	\$50
224	DUPLICATION	\$540	\$750	\$75
235	MEMBERSHIPS, REGISTRATION	\$1,851	\$5,000	\$4,0
235	PUBLIC RELATIONS	\$3,532	\$6,000	\$5,0
230	ADVERTISING	\$62	\$300	\$5
237	OTHER PUBLICITY, SUBSCR. DUES	\$0	\$300	
	TELEPHONE AND TELEGRAPH	\$8,189	\$9,000	\$9,0
245	MEDICAL, DENTAL, AND VITAL STATS	\$5,259	\$8,000	\$8,0
251	DATA PROCESSING SERVICES	\$4,045	\$15,000	\$5,0
255	DATA PROCESSING SERVICES DATA PROCESSING SERVICES (CJIS BACKUP SYSTEMS)	\$0	\$0	\$5
255	DATA PROCESSING SERVICES (CJIS BACKOF STOTEMO)	\$111	\$0	\$5,0
259	OTHER PROFESSIONAL SERVICES	\$21,348	\$45,000	\$25,0
261	REPAIR & MAINT. MOTOR VEHICLES	\$9,047	\$15,000	\$10,0
262	REPAIR & MAINT. OTHER MACHINERY	\$8,009	\$10,000	\$5,0
283	OUT-OF-TOWN EXPENSE	\$2,359	\$2,500	\$2,5
310	OFFICE SUPPLIES AND MATERIALS	\$12	\$500	
311	OFFICE STATIONERY AND FORMS	\$0	\$3,190	
312	SMALL EQUIPMENT ITEMS-REQUESTED BY I.T. MANAGER (2 IPADS)	\$8,101	\$13,500	
312	SMALL EQUIPMENT ITEMS	\$4,184	\$4,000	
322	CHEMICAL AND MEDICAL SUPPLIES	\$1,455	\$1,200	
323	FOOD	\$30,643	\$25,000	
326	CLOTHING & UNIFORMS	\$40,942	\$0	
326	STRUCTURAL FIREFIGHTING PERSON PROTECTIVE EQUIP. (PPE)	\$3,602	\$3,000	
328	EDUCATIONAL SUPPLIES	\$3,798	\$5,000	
329	OTHER OPERATING SUPPLIES	\$28,193	\$30,000	
331	GAS, OIL, DIESEL, GREASE	\$7,253	\$10,000	
332	MOTOR VEHICLE PARTS	\$334	\$5,000	
333	MACHINERY & EQUIPMENT PARTS	\$3,426	\$10,000	
334	TIRES, TUBES, ETC.	\$3,420	\$1,500	
335	PAINTING AND PLUMBING SUPPLIES		\$6,000	
339	OTHER SUPPLIES-HAZARDOUS	\$4,776	\$5,000	
392	HYDRANTS	\$148	\$2,000	
519	OTHER INSURANCE - VOLUNTEERS	\$1,607		
611	PRINCIPAL-GENERAL OBLIGATION BONDS (2025)	\$132,228		
631	INTEREST-GENERAL OBLIGATION BONDS (2025)	\$3,636		
944	TRANSPORTATION EQUIPMENT	\$56,717		
947	OFFICE EQUIPMENT (COPIER)	\$0		
948	COMPLITER FOURPMENT	\$800	and the second se	
949	OTHER MACHINERY & EQUIPMENT (SCBAS (4); CHAINSAWS (2); ROTARY SAWS (2)	\$65,520		
040	TOTAL FIRE PROTECTION	\$2,304,913	\$2,350,790	0 \$2,464,
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Section	10.	Item	d.

				Section 10, item u.
GENERAL FL	IND - EXPENDITURES FY 2025-26	FY 2023-24	FY 2024-25	FY 2025-26
	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
Account				
	FIRE STATION & BUILDINGS			
42254		\$42,283	\$48,000	
241	ELECTRIC	\$1,368	\$1,500	
242	WATER	\$1,092	\$1,50	
243	SEWER	\$5,719	\$5,00	
244	GAS	\$91,000	\$	0 \$0
254	ARCHITECTURAL DESIGN-SUBSTATION	\$3,011	\$2,41	0 \$2,410
259	OTHER PROFESSIONAL SERVICES (MOWING & MAT SERVICE)	\$1,096	\$5,00	0 \$5,000
260	REPAIR AND MAINT. SERVICES	\$1,279	\$1,00	0 \$1,500
262	REPAIR AND MAINT. OTHER MACHINERY	\$17,142	\$13,00	0 \$13,000
266	REPAIR AND MAINT. BUILDINGS	\$0	\$3,19	0 \$0
312	SMALL ITEMS OF EQUIPMEN-REQUESTED BY I.T. MANAGER:			
	NETWORK VIDEO CAMERA-\$340;3 YODECK PLAYERS-\$290			
	3 TCL TVS AND MOUNTS FOR YODECK PLAYERS-\$660	\$17	\$	0 \$0
321	AGRICULTURE AND HORTICULTURE SUPPLIES	\$2,903	\$3,50	0 \$3,500
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$0	\$	0 \$500
329	OTHER OPERATING SUPPLIES	\$0	\$5,00	0 \$0
335	STATION PAINT	\$0	\$	0 \$0
611	PRINCIPAL-GENERAL OBLIGATION BONDS (2025)	\$0	\$	\$0
631	INTEREST-GENERAL OBLIGATION BONDS (2025)	\$0	\$6,41	0 \$0
948	COMPUTER EQUIPMENT	\$0	\$2,40	
949	OTHER MACHINERY & EQUIPMENT-FIRE ALARM	\$166,910	\$97,91	
	TOTAL FIRE STATION & BUILDINGS	\$100,010		

Section	10.	Item	d

				Section 10, Item d
SENERAL FL	JND - EXPENDITURES FY 2025-26			
SERENCE		FY 2023-24	FY 2024-25	FY 2025-26
Account	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
10000111				
43000	PUBLIC WORKS		674 70	\$76,660
111	SALARIES - PERM. EMPLOYEES REG.	\$71,330	\$74,780	
131	TERMINAL PAY AND SICK LEAVE	\$836	\$(
141	OASI (EMPLOYEE SHARE)	\$5,262	\$5,720	
143	RETIREMENT - CURRENT	\$6,226	\$6,760	
146	WORKMEN'S COMPENSATION	\$159	\$29	
147	UNEMPLOYMENT INSURANCE	\$21	\$30	
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$1,00	
211	POSTAGE, BOX RENT, ETC.	\$73	\$20	
224	DUPLICATION	\$402	\$60	
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$0	\$4	
235	MEMBERSHIPS, REGISTRATION	\$85	\$1,00	
237	ADVERTISING	\$0	\$10	
239	OTHER PUBLICITY, SUBSCR. DUES	\$0	\$6,80	and the second se
245	TELEPHONE AND TELEGRAPH	\$1,076	\$1,50	
251	MEDICAL, DENTAL, AND VITAL STATS	\$0	\$	
255	DATA PROCESSING SERVICES	\$0	\$34	and the second s
259	OTHER PROFESSIONAL SERVICES	\$0	\$5,00	-
263	REPAIR, MAINT. OFFICE FURNITURE	\$0	\$20	
283	OUT OF TOWN EXPENSE	\$0	\$50	-
285	STAFF LOCAL TRAVEL	\$0	\$2,00	
310	OFFICE SUPPLIES AND MATERIALS	\$1,712	\$2,00	
311	OFFICE STATIONERY AND FORMS	\$600	\$50	and the second sec
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER (2 IPADS)	\$0		0 \$
312	SMALL ITEMS OF EQUIPMENT	\$0	\$30	the second s
324	JANITORIAL SUPPLIES	\$0		0
326	CLOTHING AND UNIFORMS	\$0		0 \$20
329	OTHER OPERATING SUPPLIES	\$42		\$10
947	OFFICE EQUIPMENT (COPIER)	\$0		\$2,50
948	COMPUTER EQUIPMENT (COMPUTER FOR PW ADMIN ASST.)	\$0	\$54	
	TOTAL PUBLIC WORKS	\$87,824	\$110,20	\$106,01

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

ENERAL FUN	D - EXPENDITURES FY 2025-26	FY 2023-24	FY 2024-25	FY 2025-26
	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
ccount				
43120	HWYS, STREETS, & ROADWAYS	\$323,526	\$413.610	\$456,000
111	SALARIES - PERM, EMPLOYEES REG.	\$29,020	\$0	\$0
111	SALARIES - PERM. EMPLOYEES REG - NEW EMPLOYEE	\$49,548	\$47,200	\$48,000
112	SALARIES - PERM. EMPLOYEES OT	\$10.329	\$0	\$0
131	TERMINAL PAY AND SICK LEAVE	\$30,087	\$31,810	\$38,560
141	OASI (EMPLOYEE SHARE)	\$35,417	\$37,390	\$41,230
143	RETIREMENT - CURRENT	\$30,134	\$30,310	\$32,860
146	WORKMEN'S COMPENSATION	\$292	\$300	. \$300
147	UNEMPLOYMENT INSURANCE	\$249	\$1,000	\$500
148	EMPLOYEE EDUCATION AND TRAINING	\$83	\$100	\$100
213	AUTOMOBILE LICENSE AND TITLES	\$61	\$100	\$100
237	ADVERTISING	\$1,136	\$1,200	\$1,200
241	ELECTRIC	\$2,746	\$2,000	\$3,000
245	TELEPHONE AND TELEGRAPH	\$2,230	\$2,000	\$2,000
251	MEDICAL, DENTAL, AND VITAL STATS	\$9,810	\$3,900	\$0
254	LAMPTCO-L.R.T.P.	\$29,395	\$20,000	\$10,000
259	OTHER PROFESSIONAL SERVICES	\$1,606	\$1,000	\$1,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$184	\$1,000	\$1,000
262	REPAIR & MAINT, OTHER MACHINERY	\$0	\$0	\$750
266	REPAIR & MAINT. BUILDINGS REPAIRS TO SIDEWALKS & STREETS	\$0	\$5,000	\$5,000
268	REPAIRS TO SIDEWALKS & STREETS	\$0	\$1,000	\$500
283	OUT-OF-TOWN EXPENSE OFFICE SUPPLIES AND MATERIALS	\$216	\$500	\$300
310	OFFICE SUPPLIES AND MATERIALS	\$0	\$100	\$0
311	SMALL ITEMS OF EQUIPMENT	\$2,257	\$1,000	\$2,000
312	AGRICULTURE & HORTICULTURE SUPPLIES	\$1,780	\$1,500	\$1,500
321	FOOD	\$48	\$200	\$100
323 324	HOUSEHOLD & JANITORIAL SUPPLIES	\$927	\$1,000	\$1,000 \$16,000
324326	CLOTHING AND UNIFORMS	\$14,830	\$15,000	\$3,000
320	OTHER OPERATING SUPPLIES	\$4,180	\$4,000	\$40,000
329	GAS, OIL, DIESEL, GREASE	\$42,244	\$40,000	\$8,000
332	MOTOR VEHICLE PARTS	\$11,507	\$7,000 \$20,000	\$20,000
333	MACHINERY & EQUIPMENT PARTS	\$32,495	\$5,000	\$6,000
334	TIRES, TUBES, ETC.	\$7,271	\$500	\$500
335	PAINTING AND PLUMBING SUPPLIES	\$980	\$2,000	\$1,500
341	CONSUMABLE TOOLS	\$1,214	\$6,000	\$6,000
342	SIGN PARTS & SUPPLIES	\$9,140 \$20,702	\$10,000	\$12,000
412	READY MIXED CONCRETE	\$20,702	\$10,000	\$5,000
416	CEMENT & CONCRETE SUPPLIES	\$0	\$400	\$400
421	STRUCTURAL STEEL & IRON	\$1,067	\$380	\$400
422	METAL PIPE & FITTINGS	\$1,007	\$5,000	\$5,000
423	GUARD RAILS & POST	\$6,076	\$4,500	\$4,500
426	METAL CULVERTS	\$1,371	\$1,500	\$1,000
431	LUMBER	\$65,685	\$20,000	\$25,000
451	CRUSHED STONE	\$0	\$500	\$500
452	GRAVEL AND SAND	\$28,318	\$25,000	\$25,000
471	ASPHALT	\$333		\$1,000
533	MACHINERY & EQUIPMENT RENTAL	\$21,000		\$22,70
621	PRINCIPAL- CAPITAL OUTLAY NOTE	\$7,806		
633	INTEREST - CAPTIAL OUTLAY NOTE	\$260,345		
931	ROADS, STREETS, AND PARKING LOTS	\$99,763	\$175,000	
944	VEHICLES	\$0		
947		\$0	\$0	
948		\$79,815		
949	OTHER EQUIPMENT TOTAL HWYS, STREETS, & ROADWAYS	\$1,293,759	\$1,216,980	\$1,006,58

				Section 10, Item d
ENERAL FU	ND - EXPENDITURES FY 2025-26			
		FY 2023-24	FY 2024-25	FY 2025-26
ccount	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
43170	CITY GARAGE	\$142,171	\$154,750	\$164,400
111	SALARIES - PERM. EMPLOYEES REG.	\$991	\$1,220	\$1,220
112	SALARIES - PERM. EMPLOYEES OT	\$6,830	\$0	\$0
131	TERMINAL PAY AND SICK LEAVE	\$11.176	\$11,840	\$12,670
141	OASI (EMPLOYEE SHARE)	\$12,932	\$14,100	\$14,860
143	RETIREMENT - CURRENT	\$5.176	\$6,800	\$5,200
146	WORKMEN'S COMPENSATION	\$63	\$110	\$110
147	UNEMPLOYMENT INSURANCE	\$0	\$100	\$0
224	DUPLICATION	\$62	\$100	\$800
235	MEMBERSHIPS, REGISTRATION FEES, AND TUITION	\$1.013	\$0	\$0
239	OTHER PUBLICITY, SUBSCIPTIONS, AND DUES	\$1,571	\$1,500	\$1,500
245	TELEPHONE AND TELEGRAPH	\$83	\$200	\$200
251	MEDICAL, DENTAL, AND VITAL STATS	\$0	\$100	\$0
261	REPAIR & MAINT. MOTOR VEHICLES	\$316	\$500	\$500
262	REPAIR & MAINT. OTHER MACHINERY-HOIST REPAIR	\$28	\$0	\$(
266	REPAIR & MAINT. BUILDINGS	\$167	\$250	\$20
310	OFFICE SUPPLIES AND MATERIALS	\$0	\$100	\$
311	OFFICE STATIONERY AND FORMS	\$944	\$1.000	\$1,00
312	SMALL ITEMS OF EQUIPMENT	\$693	\$700	\$70
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$4,178	\$4,000	\$4.50
326	CLOTHING AND UNIFORMS	\$984	\$1,500	\$1.00
329	OTHER OPERATING SUPPLIES	\$1,500	\$1,200	
331	GAS, OIL, DIESEL, GREASE	\$1,500	\$200	\$30
332	MOTOR VEHICLE PARTS	\$1,630	\$2,000	
333	MACHINERY & EQUIPMENT PARTS	\$0	\$500	
334	TIRES	\$588	\$2,500	
341	CONSUMABLE TOOLS	\$3,770	\$4,000	
533	MACHINERY & EQUIPMENT RENTAL	\$3,770	\$0	
944	TRANSPORTATION EQUIPMENT	\$0	\$0	
948	COMPUTER EQUIPMENT	\$67,342	\$71.000	
949	OTHER MACHINERY & EQUIPMENT (TOOL REPLACEMENT)	\$264.374	\$280,270	
	TOTAL CITY GARAGE	\$204,374		

	ND - EXPENDITURES FY 2025-26			
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		FY 2023-24	FY 2024-25	FY 2025-26
Account	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
43200	SANITATION			\$239,850
	TRANSFERS TO OTHER FUNDS	\$349,240	\$242,310	
760		\$349,240	\$242,310	\$239,850
	TOTAL SANITATION			

SENERAL FUN	D - EXPENDITURES FY 2025-26			
021121012101		FY 2023-24	FY 2024-25	FY 2025-26
Account	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
44143	RABIES & ANIMAL CONTROL	\$15,000	\$15,000	\$15,000
726	DONATION TO CARE OF JEFFERSON COUNTY	\$15,000	\$15,000	\$15,000
	TOTAL RABIES & ANIMAL CONTROL			

	I JND - EXPENDITURES FY 2025-26			
DENERALIC				
		FY 2023-24	FY 2024-25	FY 2025-26
ccount	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
	ACCOUNTIVAME			
	SENIOR CITIZENS BUILDING			* 1 000
44310		\$3,244	\$4,000	\$4,000
241	ELECTRIC	\$195	\$250	\$250
242	WATER	\$258	\$400	\$400
243	SEWER	\$1,447	\$1,850	\$1,800
244	GAS CONTRACT OF THE REAL PROPERTY	\$997	\$1,000	\$6,000
266	REPAIR AND MAINT. BUILDINGS (\$1,000 + \$5,000 ADA DOORS)	\$0	\$0	\$0
726	DONATION-SENIOR CITIZENS	\$0	\$0	\$45,000
931	RESURFACING PARKING LOT	\$6,141	\$7,500	\$57,450
	TOTAL SENIOR CITIZENS BUILDING	\$6 ,111		

GENERAL FU	ND - EXPENDITURES FY 2025-26			
OLNEIVIETO		EV 0000 04	FY 2024-25	FY 2025-26
Account		FY 2023-24 ACTUAL	ESTIMATED	BUDGETED
looount	ACCOUNT NAME	ACTUAL	LOTIMATED	hobourne
44410	RECREATION ADMINISTRATION	\$79,529	\$79,700	\$80,860
111	SALARIES - PERM. EMPLOYEES REG.	\$1,900	\$0	\$0
129	OTHER WAGES		\$0	\$0
131	TERMINAL PAY AND SICK LEAVE	\$6,075	\$6,110	\$8,660
141	OASI (EMPLOYEE SHARE)	\$6,863	\$7,210	\$7,310
143	RETIREMENT - CURRENT	\$209	\$600	\$220
146	WORKMEN'S COMPENSATION	\$209	\$40	\$30
147	UNEMPLOYMENT INSURANCE		\$30	\$30
211	POSTAGE, BOX RENT, ETC.		\$0	\$0
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$45	\$500	\$500
235	MEMBERSHIPS, REGISTRATION, TUITION	\$80	\$200	\$200
237	ADVERTISING	\$0	\$600	\$0
245	TELEPHONE AND TELEGRAPH	\$6,290	\$50,000	\$0
254	ARCHITECTURAL DESIGN (RECREATION MASTER PLAN)	\$0,290	\$150	\$(
262	REPAIR & MAINT. OTHER MACHINERY	\$0	\$1,500	\$600
283	OUT-OF-TOWN EXPENSE	\$0	\$500	\$(
285	STAFF LOCAL TRAVEL	\$0	\$200	\$200
310	OFFICE SUPPLIES AND MATERIALS	\$67	\$100	\$
311	OFFICE STATIONERY AND FORMS	\$121	\$500	\$25
312	SMALL ITEMS OF EQUIPMENT	\$0	\$300	\$30
326	CLOTHING AND UNIFORMS	\$0	\$0	\$
329	OTHER OPERATING SUPPLIES	\$837	\$0	\$
948	COMPUTER EQUIPMENT	\$102,037	\$148,240	\$99,16
	TOTAL RECREATION ADMINISTRATION	\$102,001	••••	
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GENERAL FU	ND - EXPENDITURES FY 2025-26			
		FY 2023-24	FY 2024-25	FY 2025-26
Account	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
44424	MOSSY CREEK REC. COMPLEX		<u> </u>	\$1,000
241	ELECTRIC	\$703	\$1,000	\$1,000
242	WATER	\$442	\$600	\$1,000
266	REPAIR & MAINT. BUILDINGS	\$26	\$500	\$1,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$0	\$500	
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$0	\$0	\$100
325	RECREATION SUPPLIES	\$0	\$800	\$(
335	PAINTING AND PLUMBING SUPPLIES	\$0	\$500	\$500
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$0	\$0	\$(
	CRUSHED STONE	\$0	\$0	\$(
451	GRAVEL AND SAND	\$0	\$1,000	\$100
452		\$0	\$1,200	\$2,000
453	DIRT & TOPSOIL	\$1,631	\$2,000	\$2,000
533	RENTAL- PORTA-JOHN	\$2,802	\$8,100	\$7,80
	TOTAL MOSSY CREEK REC, COMPLEX			

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ENERAL FU	ND - EXPENDITURES FY 2025-26			
		FY 2023-24	FY 2024-25	FY 2025-26
ccount	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
44425	NELSON-MERRY GYM	\$2,476	\$3,500	\$4,000
241	ELECTRIC	\$1,067	\$750	\$1,00
242	WATER	\$1,349	\$1,000	\$1,20
243	SEWER	\$5,983	\$5,000	\$6,00
244	GAS	\$1,170	\$1,000	\$1,20
245	TELEPHONE AND TELEGRAPH	\$1,334	\$1,000	\$1,50
266	REPAIR & MAINT. BUILDINGS	\$9	\$400	\$40
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$0	\$300	\$
325	RECREATION SUPPLIES	\$313	\$200	\$30
329	OTHER OPERATING SUPPLIES	\$0	\$500	\$25
335	PAINTING AND PLUMBING SUPPLIES		\$400	\$
533	MACHINERY & EQUIPMENT RENTAL	\$6,960	\$0	9
949	OTHER MACHINERY AND EQUIPMENT	\$20,661	\$14,050	\$15,85
	TOTAL NELSON-MERRY GYM	\$20,001	+ : · · · ·	

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GENERAL FUI	D - EXPENDITURES FY 2025-26			
		FY 2023-24	FY 2024-25	FY 2025-26
Account		ACTUAL	ESTIMATED	BUDGETED
	ACCOUNT NAME	AGIGAL	Lotinitie	
4444	SWIMMING POOL NO.1			
44441	SALARIES - TEMP. EMPLOYEES REG.	\$52,864	\$80,000	\$80,000
114	OASI (EMPLOYEE SHARE)	\$2,400	\$6,120	\$6,120
141	WORKMEN'S COMPENSATION	\$1,915	\$2,000	\$2,000
146	UNEMPLOYMENT INSURANCE	\$87	\$270	\$270
241	ELECTRIC	\$6,035	\$12,000	\$12,000
	WATER	\$8,689	\$10,000	\$11,000
242	SEWER	\$0	\$0	\$0
243	TELEPHONE AND TELEGRAPH	\$1,209	\$1,000	\$1,500
245	REPAIR & MAINT. OTHER MACHINERY	\$1,240	\$1,200	\$1,300
262	REPAIR & MAINT. BUILDINGS	\$0	\$500	\$500
266	OFFICE SUPPLIES AND MATERIALS	\$55	\$200	\$200
310	SMALL ITEMS OF EQUIPMENT (SECURITY CAMERAS)	\$0	\$0	\$1,500
312	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$7,466	\$12,000	\$15,000
322	HOUSEHOLD & JANITORIAL SUPPLIES	\$402	\$750	\$750
324	RECREATION SUPPLIES (RESCUE TUBES & HIP PACKS WITH RESUSCITATION MASK)	\$0	\$0	\$1,400
325	OTHER OPERATING SUPPLIES	\$165	\$500	\$500
329	MACHINERY & EQUIPMENT PARTS	\$0	\$500	\$500
333	PAINTING AND PLUMBING SUPPLIES	\$328	\$1,000	\$500
335	MACHINERY & EQUIPMENT RENTAL	\$0	\$200	\$200
533	POOL HEALTH PERMIT	\$680	\$800	\$800
562	OTHER MACHINERY AND EQUIPMENT (4 PICNIC TABLES)	\$0	\$3,500	\$6,000
949	TOTAL SWIMMING POOL NO. 1	\$83,535	\$132,540	\$142,040

				Section 10, Item d.
GENERAL FUN	ID - EXPENDITURES FY 2025-26			
		FY 2023-24	FY 2024-25	FY 2025-26
Account	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
44460	RECREATION - COMMUNITY CENTER	\$194,057	\$354,350	\$272,920
111	SALARIES - PERM. EMPLOYEES REG.	\$44,150	\$0	
111	SALARIES-NEW EMPLOYEE (ACTIVITIES COORDINATOR)	\$160,535	\$163,600	\$246,440
114	SALARIES - TEMPORARY EMPLOYEES	\$0	\$11,700	\$0
129	OTHER WAGES	\$7,435	\$0	\$0
131	TERMINAL PAY AND SICK LEAVE	\$30,165	\$34,400	\$39,730
141	OASI (EMPLOYERS SHARE)	\$21,243	\$33,270	\$24,680
143	RETIREMENT - CURRENT	\$10,858	\$14,000	\$11,450
146	WORKMEN'S COMPENSATION	\$545	\$360	\$600
147	UNEMPLOYMENT INSURANCE	\$25	\$400	\$100
211	POSTAGE, BOX RENT, ETC.	\$518	\$1,500	\$750
224	DUPLICATION	\$751	\$1,000	\$1,000
235	MEMBERSHIPS, REGISTRATION	\$0	\$200	\$0
236	PUBLIC RELATIONS	\$0	\$750	\$200
237	ADVERTISING	\$0	\$(
239	OTHER PUBLICITY, SBUSCIPTION DUES	\$55,723	\$80,000	\$65,000
241	ELECTRIC	\$1,635	\$2,70	
242	WATER	\$2,651	\$4,00	
243	SEWER	\$25,809	\$25,00	
244	GAS	\$2,065	\$3,00	
245	TELEPHONE AND TELEGRAPH	\$115	\$12	
251	MEDICAL, DENTAL, AND VITAL STATS	\$0	\$5,00	
255	DATA PROCESSING SERVICES (Membership Software)	\$0	\$	-
260	REPAIR AND MAINTENANCE SERVICES	\$11,115	\$15,00	
262	REPAIR & MAINT. OTHER MACHINERY	\$5,800	\$10,00	
266	REPAIR & MAINT. BUILDINGS	\$0,000	\$10	-
283	OUT OF TOWN EXPENSE	\$782	\$80	-
290	OTHER CONTRACTUAL SERVICES-ALARM SYSTEM	\$957	\$1,20	
310	OFFICE SUPPLIES AND MATERIALS	\$69	\$50	-
311	OFFICE STATIONERY AND FORMS	\$366	\$10,56	
312	SMALL EQUIPMENT ITEMS	\$493	\$1,00	
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$5,199	\$15,00	-
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$243	\$20	-
323	FOOD	\$11,285	\$10,00	-
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$11,285	\$15,34	-
325	RECREATION SUPPLIES	\$0	\$80	-
326	CLOTHING AND UNIFORMS	\$1.913	\$1,90	
329	OTHER OPERATING SUPPLIES	\$1,913		50 \$1,00
333	MACHINERY & EQUIPMENT PARTS	\$263	\$1.00	
335	PAINTING AND PLUMBING SUPPLIES	\$203	\$1,00	
341	CONSUMABLE TOOLS	\$207	\$6	
533	MACHINERY & EQUIPMENT RENTAL	\$340		
562	POOL HEALTH PERMIT	\$340		
939	OTHER IMPROVEMENTS	۵ 0 \$0		
948	COMPUTER EQUIPMENT			
949	OTHER MACHINERY & FOUIPMENT	\$26,442	φ14,1	φ004,00
	(INDOOR POOL SAND FILTRATION & DEXTRON UNIT; SPRINKLER SYSTEM; (2) HVAC UNITS)	6004 F04	\$878,4	30 \$1,429,98
	TOTAL RECREATION - COMMUNITY CTR.	\$624,591	φ0/0,4	ψ1,-20,00

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SENERAL FUN	↓D - 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)		\$0	\$7,80
114	OTHER WAGES (BBALL-\$3,000;T-BALL-\$2,000;VBALL-\$2,000; FLAG FOOTBALL \$800)	\$0 \$0	\$0	\$64
325	RECREATION SUPPLIES (BBALL-\$300; T-BALL-\$500; VBALL-\$1,000; FLAG FOOTBALL-\$400) CLOTHING AND UNIFORMS (BBALL-\$2,000; T-BALL \$1,500; VBALL- \$500; FLAG FOOTBALL-\$750)	\$0 \$0	\$0 \$0	\$2,20 \$4,75
326 339	SUNDRY REPAIR & MAINT. SUPPLIES TOTAL SPECTATOR RECREATION PROGRAMS	\$0 \$0	\$0 \$0	\$5 \$15,44

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

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

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ND - EXPENDITURES FY 2025-26			
	EY 2023-24	FY 2024-25	FY 2025-26
	1	ESTIMATED	BUDGETED
ACCOUNT NAME	7.0 101		
VOLLEYBALL		02	\$0
			\$(
			\$(
			\$(
TOTAL VOLLEYBALL			
	FY 2023-24		FY 2025-26
ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
	\$0	\$800	\$
		\$400	\$
RECREATION SUPPLIES		\$750	\$
CLOTHING AND UNIFORMS			
TOTAL YOUTH FLAG FOOTBALL			
	OTHER WAGES RECREATION SUPPLIES CLOTHING AND UNIFORMS TOTAL VOLLEYBALL	FY 2023-24 ACCOUNT NAME ACTUAL VOLLEYBALL OTHER WAGES RECREATION SUPPLIES CLOTHING AND UNIFORMS FY 2023-24 ACTUAL YOUTH FLAG FOOTBALL YOUTH FLAG FOOTBALL OTHER WAGES RECREATION SUPPLIES CLOTHING AND UNIFORMS COUNT NAME ACCOUNT NAME ACTUAL YOUTH FLAG FOOTBALL OTHER WAGES RECREATION SUPPLIES S0 CLOTHING AND UNIFORMS	FY 2023-24FY 2024-25ACCOUNT NAMEACTUALESTIMATEDVOLLEYBALL\$0\$0OTHER WAGES\$0\$0RECREATION SUPPLIES\$0\$0CLOTHING AND UNIFORMS\$0\$0TOTAL VOLLEYBALL

				Section 10, Item d
ENERAL FU	ND - EXPENDITURES FY 2025-26			
		FY 2023-24	FY 2024-25	FY 2025-26
ccount		ACTUAL	ESTIMATED	BUDGETED
	ACCOUNT NAME	ACTUAL	LOTINIALED	
44720	PARK AREAS			
111	SALARIES - PERM. EMPLOYEES REG.	\$122,871	\$121,370	\$140,090
114	SALARIES - TEMP. EMPLOYEES REG.	\$151	\$14,000	
114	TERMINAL PAY AND SICK LEAVE	\$5,017	\$0	
	OASI (EMPLOYERS SHARE)	\$9,268	\$9,280	
141	RETIREMENT - CURRENT	\$11,003	\$10,980	
143	WORKMEN'S COMPENSATION	\$2,604	\$3,830	
146		\$63	\$110	
147	AUTOMBILE LICNESES AND TITLES	\$21	\$0	
213	MOWING SERVICE	\$25,200	\$27,600	
254	REPAIR & MAINT. MOTOR VEHICLES	\$0	\$200	
261	REPAIR & MAINT, MOTOR VEHICLES REPAIR & MAINT, OTHER MACHINERY	\$0	\$1,000	
262		\$0	\$0	
285	STAFF LOCAL TRAVEL	\$84	\$2,000	
312	SMALL ITEMS OF EQUIPMENT	\$54	\$1,000	
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$47	\$800	
326	CLOTHING AND UNIFORMS	\$47	\$200	\$200
329	OTHER OPERATING SUPPLIES	\$4,948	\$7,000	\$6,000
331	GAS, OIL, DIESEL, GREASE	\$272	\$600	\$60
332	MOTOR VEHICLE PARTS	\$1,016	\$2,000	\$1,50
333	MACHINERY & EQUIPMENT PARTS	\$0	\$2,000	\$2,00
334	TIRES, TUBES, ETC.		\$100	\$10
335	PAINTING AND PLUMBING SUPPLIES	\$0	\$50	\$20
341	CONSUMABLE TOOLS	\$0	\$40	5 \$
452	SAND & GRAVEL	\$1,117	\$20	0 \$1,20
533	MACHINERY & EQUIPMENT RENTAL	\$0	\$	
944	TRANSPORTATION EQUIPMENT	\$0	\$4,00	
949	OTHER MACHINERY AND EQUIPMENT	\$183,783	\$209,17	
	TOTAL PARK AREAS	\$103,703		
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GENERAL FUI	ND - EXPENDITURES FY 2025-26			
Account	ACCOUNT NAME	FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
44721	NELSON-MERRY PARK		¢500	\$500
241	ELECTRIC	\$330	\$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
040	TOTAL NELSON-MERRY PARK	\$2,786	\$5,150	\$16,750

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NERAL FU	ND - EXPENDITURES FY 2025-26			
		FY 2023-24	FY 2024-25	FY 2025-26
count		ACTUAL	ESTIMATED	BUDGETED
	ACCOUNT NAME	7.01012		
44722	CENTENNIAL PARK		\$1,200	\$1,20
241	ELECTRIC	\$771 \$180	\$200	\$30
242	WATER	\$180	\$300	\$40
243	SCIMED	\$235	\$360	\$31
255	DATA SERVICES FOR SURVEILLANCE CAMERA-REQUESTED BY I.T. MANAGER	\$409	\$400	\$5
266	REPAIR & MAINT BUILDINGS	\$0	\$250	
312	SMALL ITEMS OF EQUIPMENT (WIRELESS SURVEILLANCE CAMERA-REQUESTED BY I.T. DEPT)	\$2,000	\$2,000	\$2,0
321	AGRICULTURE/HORTICULTURE SUPPLIES	\$22	\$600	\$1
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$0	\$0	
412	READY MIXED CONCRETE	\$0	\$0	
451	CRUSHED STONE	\$0	\$800	\$2,0
453	DIRT & TOPSOIL	\$0	\$700	
533	RENTAL	\$0	\$0	1
929	OTHER IMPROVEMENTS (SHADE STRUCTURE)	\$0	\$5,000	
949	OTHER IMPROVEMENTS (DOG EQUIPMENT)	\$3,615	\$11,810	\$6,
	TOTAL CENTENNIAL PARK			

NERAL FU	ND - EXPENDITURES FY 2025-26			
		FY 2023-24	FY 2024-25	FY 2025-26
count	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
44723	MORGAN WALLEN FIELD			
	ELECTRIC	\$872	\$4,000	\$3,00
241		\$176	\$350	\$40
242	WATER	\$227	\$600	\$60
243	SEWER	\$1,645	\$32,000	\$1,00
262	REPAIR & MAINT. (FENCE REPAIR)	\$24	\$300	\$30
266	REPAIR & MAINT, BUILDINGS	\$0	\$450	\$5
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$0	\$0	\$2
324	HOUSEHOLD & JANIORIAL SUPPLIES	\$0	\$800	
325	RECREATION SUPPLIES	\$20	\$200	\$2
329	OTHER OPERATING SUPPLIES		\$300	\$3
335	PAINTING AND PLUMBING SUPPLIES	\$0	\$500	φ0
342	NEW SIGN	\$154		\$5
452	GRAVEL AND SAND	\$0	\$400	
452	DIRT & TOPSOIL	\$0	\$1,000	\$1,0
	ASPHALT (BASKETBALL COURT)	\$0	\$0	
471	TOTAL LITTLE LEAGUE FIELD	\$3,118	\$40,900	\$8,0

GENERAL FU	ND - EXPENDITURES FY 2025-26			
		FY 2023-24	FY 2024-25	FY 2025-26
Account	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
44724	MOSSY CREEK STATION-FESTIVAL PARK	\$0	\$0	\$500
237	ADVERTISING	\$940	\$2,500	\$1,500
241	ELECTRIC	\$353	\$450	\$450
242	WATER	\$227	\$600	\$600
243	SEWER	\$0	\$700	\$360
255	DATA SERVICES FOR SURVEILLANCE CAMERA-REQUESTED BY I.T. MANAGER	\$0	\$300	\$300
266	REPAIR & MAINT, BUILDINGS	\$0	\$450	\$(
312	SMALL ITEMS OF EQUIPMENT (SURVEILLANCE CAMERA-REQUESTED BY I.T. MANAGER)	\$0	\$500	\$500
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$0	\$400	\$400
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$26	\$100	\$100
329	OTHER OPERATING SUPPLIES	\$1,454	\$7,500	\$7,500
340	FESTIVAL SUPPLIES	\$0	\$300	\$30
452	GRAVEL AND SAND	\$0	\$300	\$30
453	DIRT AND TOPSOIL	\$0	\$0	\$
949	OTHER MACHINERY AND EQUIPMENT	\$3,000	\$14,100	\$12,81
	TOTAL MOSSY CREEK STATION	40,000	4 (1)1==	

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GENERAL FU	ND - EXPENDITURES FY 2025-26			
		FY 2023-24	FY 2024-25	FY 2025-26
Account		ACTUAL	ESTIMATED	BUDGETED
	ACCOUNT NAME	//oro/le		
44800	LIBRARIES	\$64,265	\$64,270	\$64,270
200	CONTRACTUAL SERVICES	\$23,622	\$30,000	
241	ELECTRIC	\$269	\$500	
242	WATER	\$381	\$600	
243	SEWER	\$74	\$1,00	\$500
244	GAS	\$18,898	\$23,91	
259	OTHER PROFESSIONAL SERVICES(CLEANING/MOWING/MAT SERVICE)	\$426	\$1,00	
260	REPAIR & MAINT. SERVICES	\$7,508	\$15,40	
266	REPAIR & MAINT. BUILDINGS	\$0	\$2,12	
312	SMALL ITEMS OF EQUIPMENT	\$413	\$1,00	
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$6,189	\$6,70	
511	BUILDING INSURANCE	\$6	\$5	
512	INSURANCE ON VEHICLES & EQUIPMENT	\$250	\$70	
551	TRUSTEE FEES	\$110,000	\$110,00	
611	PRINCIPAL-GENERAL OBLIGATION REFUNDING BONDS (2021)	\$32,075	\$29,88	
631	INTEREST-GENERAL OBLIGATION REFUNDING BONDS (2021)	\$32,075	\$3,05	
948	COMPUTER EQUIPMENT	\$0	\$52	and the second sec
949	OTHER EQUIPMENT-FIRE ALARM	\$264,376	\$290,70	
	TOTAL LIBRARIES	\$264,376	\$250,70	

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ENERAL FL	JND - EXPENDITURES FY 2025-26			
		FY 2023-24	FY 2024-25	FY 2025-26
Account		ACTUAL	ESTIMATED	BUDGETED
	ACCOUNT NAME			
51520	INSURANCE - EMPLOYERS SHARE			<u> </u>
142	HEALTH, DENTAL, LIFE INSURANCE	\$1,002,339	\$1,244,990	\$1,463,00
	MEDIGAP	\$500	\$450	\$1,05
149	TOTAL INSURANCE EXP GENERAL	\$1,002,839	\$1,245,440	\$1,464,050
51520	INSURANCE		\$35,480	\$35,48
511	BUILDING INSURANCE	\$26,661	\$60,000	\$70,00
512	VEHICLES & EQUIPMENT INSURANCE	\$59,897	\$49,260	\$71,50
513	LIABILITY INSURANCE	\$49,251		\$27,25
515	PROFESSIONAL LIABILITY INSURANCE	\$18,825	\$18,830 \$3,500	\$3,50
521	SURETY BONDS FOR OFFICIALS	\$2,368		\$207,73
	TOTAL INSURANCE	\$157,002	\$167,070	\$201,15
		A14 070 500	\$13,722,810	\$13,843,33
	TOTAL GENERAL FUND EXPENDITURES	\$14,270,526	\$13,722,010	\$10,040,00
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SANITATION	FUND FY 2025-26			
		FY 2023-24	FY 2024-25	FY 2025-26
ccount		ACTUAL	ESTIMATED	BUDGETED
lumber	ACCOUNT NAME	ACTORE	Lotimetral	
120	REVENUES			
34000	CHARGES FOR SERVICES	\$578,348	\$520,000	\$590,000
34430	GARBAGE/RECYCLING FEES	\$578,348	\$520,000	
	TOTAL CHARGES FOR SERVICES	\$576,340	\$520,000	¢000,00
36000	OTHER REVENUES	\$349,240	\$242,310	\$239,85
36961	OPERATING TRANSFER FROM GEN. FUND		\$242,31	
	TOTAL OTHER REVENUES	\$349,240	\$242,51	\$200,00
		\$927,588	\$762,31	
	TOTAL SANITATION REVENUES RESTRICTED FUND BALANCE DECREASE		\$	
27130	TOTAL REVENUES AND FUND BALANCE	\$927,588	\$762,31	0 \$829,88
			6700.0	6020 9
	GRAND TOTAL EXPENDITURES	\$897,688	\$762,31	10 \$829,8
	RESTRICTED FUND BALANCE INCREASE	\$29,900		

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SANITATION	FUND - EXPENDITURES FY 2025-26			
		FY 2023-24	FY 2024-25	FY 2025-26
Account		ACTUAL	ESTIMATED	BUDGETED
lumber	ACCOUNT NAME	ACTORE		
120	EXPENDITURES			
43200	SANITATION		\$122,230	\$117,560
111	SALARIES - PERM. EMPLOYEES REG.	\$113,138	\$122,230	\$0
112	SALARIES - PERM. EMPLOYEES OT	\$0	\$230	\$0
131	TERMINAL PAY AND SICK LEAVE	\$5,836	\$9,390	\$9,000
141	OASI (EMPLOYERS SHARE)	\$8,710	\$9,390	\$10,630
143	RETIREMENT - CURRENT	\$10,270	\$7,400	\$5,800
146	WORKMEN'S COMPENSATION	\$6,134	\$110	\$110
147	UNEMPLOYMENT INSURANCE	\$59	\$500	\$0
217	VEHICLE TOW-IN SERVICES	\$370	\$200	\$100
237	ADVERTISING	\$0	\$200	\$400
245	TELEPHONE AND TELEGRAPH	\$368	\$100	\$200
251	MEDICAL, DENTAL, AND VITAL STATS	\$191	\$1,000	\$2,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$66,874	\$6,000	\$18,000
295	LANDFILL SERVICES	\$5,827	\$520,000	\$590,000
298	COLLECTION FEES	\$617,925	\$520,000	
311	OFFICE STATIONERY AND FORMS	\$0		\$3,000
326	CLOTHING & UNIFORMS	\$2,876	\$3,300 \$500	\$50
329	OTHER OPERATING SUPPLIES	\$0		\$20,000
331	GAS, OIL, DIESEL, GREASE	\$17,206	\$25,000	\$5,000
332	MOTOR VEHICLE PARTS	\$3,672		\$5,000
333	MACHINERY & EQUIPMENT PARTS	\$109	\$2,000 \$3,000	\$3,000
334	TIRES, TUBES, ETC.	\$3,520		
341	CONSUMABLE TOOLS	\$0	\$200	\$785,350
	TOTAL SANITATION	\$863,085	\$717,900	\$700,000
51520	INSURANCE- EMPLOYERS SHARE			\$40,000
142	HOSPITAL AND HEALTH INSURANCE	\$30,783	\$40,000	\$40,000
	TOTAL INSURANCE	\$30,783	\$40,000	\$40,000
51520	INSURANCE		00,000	\$2.000
512	INSURANCE ON VEHICLES & EQUIPMENT	\$1,915	\$2,000	\$2,50
513	LIABILITY	\$1,905	\$2,410 \$4,410	\$4,50
	TOTAL INSURANCE	\$3,820	\$4,410	\$4,50
		\$897,688	\$762,310	\$829,85
	TOTAL SANITATION EXPENDITURES	****		
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TREETADT	UND FY 2025-26			EV 0005 00
		FY 2023-24	FY 2024-25	FY 2025-26
ccount	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
lumber				
121	REVENUES			
33000	INTERGOVERNMENTAL REVENUE STATE GASOLINE & MOTOR FUEL TAX	\$292,978	\$303,080	\$301,820
33551		\$1,266	\$3,000	\$0
33558	TOTAL INTERGOVERNMENTAL REVENUE	\$294,244	\$306,080	\$301,820
	TOTAL INTERGOVERNMENTAL REVENCE			
36000	OTHER REVENUE	\$2,625	\$2,000	\$2,000
36100	INTEREST EARNINGS	\$2,823	\$5,000	\$0
36900	OTHER INCOME	\$2,625	\$7,000	\$2,000
	TOTAL OTHER REVENUE	\$2,625	\$1,000	1-1
		\$296,869	\$313,080	\$303,820
	TOTAL STATE STREET AID FUND REVENUES	¢100,000	\$3,150	\$22,680
27130	RESTRICTED FUND BALANCE DECREASE	\$296,869	\$316,230	\$326,500
	TOTAL REVENUES AND FUND BALANCE			
		\$278,434	\$316,230	\$326,500
	GRAND TOTAL EXPENDITURES	\$18,435	\$0	\$0
27130	RESTRICTED FUND BALANCE INCREASE			
121	EXPENDITURES			
40400	TRAFFIC LIGHTS			¢0.000
42130 241	ELECTRIC	\$5,511	\$6,000	\$6,000 \$15,000
241	REPAIR & MAINTENANCE	\$11,200	\$18,630	\$15,000
207	TOTAL TRAFFIC LIGHTS	\$16,711	\$24,630	\$21,000
	HIGHWAYS, STREETS, & ROADWAYS			
43120	ROADS, STREETS, ETC.	\$50,000	\$61,000	\$100,000
931	OTHER EQUIPMENT (Mower)	\$8,960	\$42,000	\$12,50
949	TOTAL HWYS, STREETS, & ROADWAYS	\$58,960	\$103,000	\$112,500
43160	STREET LIGHTS	\$169,778	\$165,000	\$170,00
241	ELECTRIC	\$0	\$600	\$
267	REPAIR & MAINT. ELECTRICAL	\$169,778	\$165,600	\$170,00
	TOTAL STREET LIGHTS			
43215	SNOW AND ICE REMOVAL	\$0	\$8,000	\$3,00
452	SAND	\$32,985		\$20,00
454	SODIUM CHLORIDE	\$32,985		\$23,00
	TOTAL SNOW AND ICE REMOVAL		420,000	
	TOTAL STATE STREET AID FUND	\$278,434	\$316,230	\$326,50
	TOTAL STATE STREET AD FORD			

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DRUG FUND F	Y 2025-26			
		FY 2023-24	FY 2024-25	FY 2025-26
ccount	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
lumber	ACCOUNTIVAME			
125	REVENUES			
		\$47,001	\$25,000	\$35,000
35140	DRUG FINES	\$819	\$400	\$1,000
36100	INTEREST EARNINGS SALE OF VEHICLES & EQUIPMENT	\$0	\$9,510	\$4,000
36330	CONTRIBUTIONS AND DONATIONS	\$0	\$3,000	\$0
36700		\$47,820	\$37,910	\$40,000
	TOTAL DRUG FUND REVENUES		\$8,840	\$39,600
27130	RESTRICTED FUND BALANCE DECREASE	\$47,820	\$46,750	\$79,600
	TOTAL DRUG FUND REVENUES & FUND BALANCE			
		\$36,509	\$46,750	\$79,600
	GRAND TOTAL EXPENDITURES	\$11,311		
27130	RESTRICTED FUND BALANCE INCREASE	+		
125	EXPENDITURES			
42129	DRUG INVESTIGATION & CONTROL	\$0	\$13,000	\$9,00
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$800	\$80
217	TOWING FEES	\$60	\$1,000	\$1,00
235	MEMBERSHIPS, CERTIFICATION, TRAINING	\$2,818	\$2,500	\$3,00
251	MEDICAL, VETERINARY	\$2,616	\$3,000	\$3,00
283	OUT OF TOWN EXPENSE	\$6,701	\$6,000	\$6,00
312	SMALL EQUIPMENT ITEMS (10 HELMET MOUNTED LIGHTS)		\$2,100	\$2,50
323	DOG FOOD	\$1,321	\$1,000	\$1,50
326	CLOTHING & UNIFORMS	\$3,227	\$1,000	\$1,00
327	FIRE ARMS	\$3,645	φυ	\$11,40
327	FIRE ARMS (10 RIFLE SUPPRESSORS \$5,400; (1) 50 BMG RIFLE \$6,000	A1 505	\$6,000	\$6,00
329	OTHER OPERATING SUPPLIES	\$1,535	\$6,000	\$10
513	LIABILITY INSURANCE	\$0	\$100	φ ι α
939	OTHER IMPROVEMENTS (METAL SHED)	\$9,608	\$0 \$0	\$17,50
944	TRANSPORTATION EQUIPMENT (K-9 VEHICLE EQUIPMENT INSTALLATION)	\$0		\$3,0
948	COMPLITED FOURPMENT (MOBILE FINGERPRINT SCANNER)	\$0	\$0	\$13,8
949	OTHER EQUIPMENT (DISTINCTIVE DEVICE DELIVERY POLE \$1,800; (7) SUV TRUNK STORAGE UNITS \$12,000)	\$7,594	\$11,250	\$79,60
343	TOTAL DRUG FUND EXPENDITURES	\$36,509	\$46,750	\$79,00

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	VER FUND FY 2025-26			
WATER & SEV	VER FUND FT 2023-20			
		FY 2023-24	FY 2024-25	FY 2025-26
Account	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
Number				
36000	OTHER INCOME	¢EE9.014	\$0	\$0
33113	CDBG-SEWER GRANT	\$558,614	\$0	\$0
33180	RD GRANTS		\$0	\$0
33190	OTHER FEDERAL GRANTS (FEMA-PUBLIC ASSISTANCE GRANT)	\$10,389 \$0	\$0	\$0
33190	ARC GRANT (50%)	\$0	\$0	\$0
33293	ARPA GRANT		\$0	\$0
33294	ARPA TDEC FUNDS	\$85,520	\$50,000	\$50,000
36100	INTEREST EARNINGS	\$148,323	\$50,000	\$50,000
	TOTAL OTHER INCOME	\$880,923	\$50,000	400,000
37000	WATER/SEWER REVENUES	\$480	\$1,000	\$1,000
36950	BAD DEBTS COLLECTIONS	\$3,305,470	\$3,300,000	\$3,500,000
37100	OPERATING REVENUE - WATER	\$0	\$100	\$100
37120	FLAT RATE WATER SALES	\$73,349	\$50,000	\$50,000
37191	FORFEITED DISCOUNTS & PENALTIES	\$35,200	\$40,000	\$35,000
37195	WATER CONNECT FEES	\$50,900	\$50,000	\$50,000
37196	WATER TAP FEES	\$0	\$200	\$0
37197	LINE EXTENSION CHARGES	\$58,535	\$20,000	\$20,000
37199	MISCELLANEOUS INCOME	\$2,082,436	\$2,000,000	\$2,100,000
37210	SEWER SERVICE CHARGES	\$11,400	\$11,000	\$11,000
37231	GREASE TRAP INSPECTIONS	\$37,900	\$100,000	\$50,000
37296	SEWER TAP FEES	\$0	\$200	\$(
37299	MISCELLANEOUS	\$5,655,670	\$5,572,500	\$5,817,100
	TOTAL WATER/SEWER REVENUES	\$3,000,070	<i>40</i> 121000	
	TOTAL WATER/SEWER FUND REVENUES	\$6,536,593	\$5,622,500	\$5,867,10
		<u> </u>		1

			S	ection 10, Item d.
WATER FUND	EXPENDITURES FY 2025-26			
WATERTOND			EV 0004 05	FY 2025-26
Account		FY 2023-24	FY 2024-25	BUDGETED
Number	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
Number				
52113	PURIFICATION			¢000.000
111	SALARIES - PERM. EMPLOYEES REG.	\$241,287	\$281,060	\$282,020
112	SALARIES - PERM. EMPLOYEES OT	\$28,519	\$17,700	\$20,000
	TERMINAL PAY AND SICK LEAVE	\$5,661	\$0	\$0
131	OASI (EMPLOYERS SHARE)	\$19,975	\$21,610	\$23,100
141	RETIREMENT - CURRENT	\$23,584	\$27,010	\$25,500
143		\$2,891	\$0	\$0
143	RETIREMENT - CURRENT (AJE)	\$8,975	\$9,640	\$7,730
146	WORKMEN'S COMPENSATION	\$110	\$180	\$180
147	UNEMPLOYMENT INSURANCE	\$315	\$2,000	\$2,000
148	EMPLOYEE EDUCATION AND TRAINING	\$9,416	\$0	\$0
160	OPEB (AJE ONLY)	\$934	\$1,500	\$1,500
211	POSTAGE, BOX RENT, ETC.	\$529	\$1,000	\$1,000
224	DUPLICATION	\$900	\$2,000	\$2,000
235	MEMBERSHIPS, REG. FEES, & TUITION	\$0	\$200	\$200
237	ADVERTISING	\$363,212	\$370,000	\$410,000
241	ELECTRIC		\$3,000	\$3,000
244	GAS	\$2,315	\$7,000	\$2,000
245	TELEPHONE AND TELEGRAPH	\$1,690	\$1,000	\$1,000
249	OTHER UTILITY SERVICES (FIBER)	\$0	\$1,000	\$200
251	MEDICAL, DENTAL, VETERINARY	\$230		\$6,500
254	MOWING SERVICE	\$8,100	\$6,500	\$300
255	DATA PROCESSING SERVICES	\$0	\$300	\$25,000
259	OTHER PROFESSIONAL SERVICES	\$74,194	\$25,000	
	GENERATOR SERVICE AGREEMENT	\$8,551	\$5,500	\$5,500
260	SUEZ CONTRACT MEMBRANE SERVICES	\$33,680	\$33,680	\$33,680
260	REPAIR & MAINT. OTHER MACHINERY	\$14,588	\$37,220	\$37,220
262	REPAIR & MAINT. OTHER MACHINERY	\$3,831	\$10,000	\$5,000
266		\$0	\$200	\$0
269	OTHER REPAIR & MAINTENANCE	\$0	\$1,000	\$1,000
283	OUT-OF-TOWN EXPENSE	\$0	\$300	\$300
285	STAFF LOCAL TRAVEL	\$70	\$400	\$400
310	OFFICE SUPPLIES AND MATERIALS	\$0	\$340	\$700
312	SMALL EQUIPMENT ITEMS (UNIFLACESS POINT & 24 PORT SWITCH-REQUESTED BY I.T. MANAGER)	\$510	\$4,570	\$500
312	SMALL EQUIPMENT ITEMS	\$57,071	\$63,000	\$63,000
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$1,170	\$1,200	\$1,500
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$5,860	\$5,000	\$7,000
326	CLOTHING AND UNIFORMS	\$840	\$1,000	\$1,000
329	OTHER OPERATING SUPPLIES	\$24	\$6,000	\$6,000
331	GAS, OIL, DIESEL, GREASE	\$359	\$0,000	\$200
332	MOTOR VEHICLE PARTS		\$25,000	\$25,000
333	MACHINERY AND EQUIPMENT PARTS	\$35,039		\$0
335	PAINTING AND PLUMBING SUPPLIES	\$92		\$100
336	ELECTRIC SUPPLIES	\$0		
341	CONSUMABLE TOOLS	\$32		
533	MACHINERY AND EQUIPMENT RENTAL	\$0		
	PROVISION FOR DEPRECIATION	\$220,991		
541	NPDES PERMIT	\$5,474		
561	OFFICE EQUIPMENT (COLOR COPIER IMC-6000)	\$0		
947	OTHER MACHINERY AND EQUIPMENT	\$0		
949		\$1,181,019	\$1,180,740	\$1,213,230

LITTOND	EXPENDITURES FY 2025-26			
		FY 2023-24	FY 2024-25	FY 2025-26
Account Number	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
52114	TRANSMISSION & DISTRIBUTION	\$293,928	\$352,270	\$363,4
111	SALARIES - PERM. EMPLOYEES REG.	\$69,812	\$31,610	\$60,0
112	SALARIES - PERM. EMPLOYEES OT	\$10,097	\$0	
131	TERMINAL PAY AND SICK LEAVE	\$27,390	\$27,110	\$32,3
141	OASI (EMPLOYERS SHARE)	\$32,104	\$34,700	\$32,8
143	RETIREMENT - CURRENT RETIREMENT - CURRENT (AJE)	\$3,936	\$0	
143 146	WORKMEN'S COMPENSATION	\$11,738	\$10,070	\$12,0
140	UNEMPLOYMENT INSURANCE	\$163	\$300	\$3
148	EMPLOYEE EDUCATION & TRAINING	\$344	\$2,000	\$2,0
211	POSTAGE, BOX RENT, ETC.	\$57	\$150	\$5 \$1
213	AUTOMOBILE LICNESES AND TITLES	\$40	\$100	ېنې \$
217	VEHICLE TOW-IN SERVICES	\$259	\$50 \$500	
235	MEMBERSHIPS, REG. FEES, & TUITION	\$475	\$100	φ.
237	ADVERTISING	\$0	\$250,000	\$200.0
241	ELECTRIC	\$107,401	\$40,000	\$53,0
245	TELEPHONE AND TELEGRAPH	\$50,470	\$700	\$
251	MEDICAL, DENTAL, AND VITAL STATS	\$4,406	\$5,000	\$5,0
254	MOWING SERVICES	\$18,121	\$10,000	\$12,
259	OTHER PROFESSIONAL SERVICES REPAIR & MAINT. MOTOR VEHICLES	\$2,064	\$250	\$:
261	REPAIR & MAINT. MOTOR VEHICLES	\$10,163	\$10,000	\$5,
262	REPAIR & MAINT. BUILDINGS	\$48	\$500	\$
266 283	OUT-OF-TOWN EXPENSES	\$0	\$300	\$
310	OFFICE SUPPLIES AND MATERIALS	\$57	\$350	\$
312	SMALL ITEMS OF EQUIPMENT	\$0	\$800	\$
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$239	\$1,000	<u>ې</u> \$
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$70	\$200 \$100	ې \$
323	FOOD	\$34	\$1,000	 \$1,
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$13,020	\$13,000	\$13.
326	CLOTHING AND UNIFORMS	\$4,341	\$4,000	\$4,
329	OTHER OPERATING SUPPLIES	\$21,754	\$30,000	\$25
331	GAS, OIL, DIESEL, GREASE	\$6,793	\$5,000	\$8
332	MOTOR VEHICLE PARTS	\$5,518	\$5,000	\$5
333	MACHINERY & EQUIPMENT PARTS	\$3,476	\$2,700	\$4
334	TIRES, TUBES, ETC. PAINTING AND PLUMBING SUPPLIES	\$428	\$600	4
<u>335</u> 336	ELECTRICAL SUPPLIES	\$0	\$100	
338	REPAIR FOR WATER/SEWER LINES	\$94,377	\$60,000	\$80
341	CONSUMABLE TOOLS	\$1,905	\$3,000	\$3
391	WATER METERS	\$32,408	\$13,000	\$13 \$10
392	FIRE HYDRANTS	\$395	\$10,000 \$0	410 \$2
412	READY MIX CONCRETE	\$1,919	\$0	φ2
416	CEMENT & CONCRETE SUPPLIES	\$5	\$100	
421	STRUCTURAL STEEL AND IRON	\$0		
422	METAL PIPE & FITTINGS	\$235	\$300	
429	OTHER METAL PRODUCTS	\$1,971	\$5,000	\$2
441	PLASTIC PIPE	\$21,210		\$16
451	CRUSHED STONE	\$0		
452	GRAVEL AND SAND ASPHALT AND ASPHALT FILLER	\$1,891	\$5,000	\$8
471	SURETY BONDS - RUNNING	\$250	\$250	
520	MACHINERY & EQUIPMENT RENTAL	\$0		\$!
533	PROVISION FOR DEPRECIATION	\$460,783		\$393
<u>541</u> 948	COMPUTER EQUIPMENT	\$0		<u> </u>
948	OTHER MACHINERY AND EQUIPMENT	\$970		
949	TOTAL TRANSMISSION & DISTRIBUTION	\$1,378,360	\$1,359,865	\$1,37
				<u> </u>
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Section 10, Item d. WATER FUND EXPENDITURES FY 2025-26 FY 2023-24 FY 2024-25 FY 2025-26 Account ESTIMATED BUDGETED ACTUAL ACCOUNT NAME Number PUBLIC WORKS BUILDINGS ELECTRIC 52115 \$6,200 \$6,245 \$6,200 241 \$5,000 \$5,000 \$4,155 244 GAS \$3,650 \$3,650 \$2,184 CLEANING SERVICES 259 \$0 \$504 \$50 \$50 REPAIR & MAINT. OTHER MACHINERY 262 \$3,500 \$3,500 **REPAIR & MAINT. BUILDINGS** 266 \$500 \$500 \$379 324 HOUSEHOLD & JANITORIAL SUPPLIES \$4 \$400 \$400 OTHER OPERATING SUPPLIES 329 \$100 \$100 PAINTING AND PLUMBING SUPPLIES \$0 335 \$0 \$0 \$0 OTHER EQUIPMENT (GATE OPENER) 949 \$19,400 \$19,400 \$13,471 TOTAL SHOP & MAINTENANCE

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			S	Section 10, Item
TER FUND	EXPENDITURES FY 2025-26			
		FY 2023-24	FY 2024-25	FY 2025-26
Account	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
Number	ACCOUNT NAME			
52116	CUSTOMERS' ACCT. & COLLECTION-METER READERS			
111	SALARIES - PERM. EMPLOYEES REG.	\$28,621	\$52,410	\$47,5
112	SALARIES - PERM. EMPLOYEES OT	\$268	\$600	\$6
129	OTHER WAGES	\$1,530	\$0	
131	TERMINAL PAY AND SICK LEAVE	\$6,712	\$0	
141	OASI (EMPLOYERS SHARE)	\$2,582	\$4,020	\$3,7
143	RETIREMENT - CURRENT	\$3,084	\$4,790	\$4,3
143	RETIREMENT - CURRENT (AJE)	\$378	\$0	
146	WORKMEN'S COMPENSATION	\$1,396	\$2,000	\$1,3
147	UNEMPLOYMENT INSURANCE	\$13	\$50	
217	VEHICLE TOW-IN SERVICES	\$28	\$0	
224	DUPLICATION	\$0	\$100	
251	MEDICAL, DENTAL, AND VITAL STATS	\$0	\$100	\$
261	REPAIR & MAINT, MOTOR VEHICLES	\$0	\$100	\$
262	REPAIR AND MAINTENANCE OTHER	\$0	\$200	\$
310	OFFICE SUPPLIES AND MATERIALS	\$0	\$300	
311	OFFICE STATIONERY AND FORMS	\$0	\$300	
312	SMALL ITEMS OF EQUIPMENT	\$0	\$200	\$
326	CLOTHING AND UNIFORMS	\$1,234	\$1,300	\$1.
329	OTHER OPERATING SUPPLIES	\$0	\$300	A 5
331	GAS, OIL, DIESEL, GREASE	\$4,424	\$5,000	\$5
332	MOTOR VEHICLE PARTS	\$1,004	\$500	\$
334	TIRES, TUBES. ETC.	\$0	\$300	
341	CONSUMABLE TOOLS	\$0	\$50	
533	MACHINERY & EQUIPMENT RENTAL	\$0	\$100	
741	BAD DEBT EXPENSE (AJE ONLY)	\$23,332	\$0	
	TOTAL CUSTOMERS' ACCT. & COLLECTION	\$74,606	\$72,720	\$65

				ection 10, Item
TER FUND	EXPENDITURES FY 2025-26			
		FY 2023-24	FY 2024-25	FY 2025-26
Account	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
Number	ACCOUNTIVAMIL			
52117	ADMINISTRATION-OFFICE STAFF	\$137,777	\$162,780	\$148,61
111	SALARIES - PERM FMPLOYEES REG./CITY HALL	\$42,736	\$43,160	\$46.00
111	SALARIES - PERM, EMPLOYEES REG./PUBLIC WORKS	\$420	\$0	
129	OTHER WAGES	\$7,865	\$0	
131	TERMINAL PAY AND SICK LEAVE	\$14,061	\$15,640	\$14,8
141	OASI (EMPLOYERS SHARE)	\$16,310	\$18,580	\$17,6
143	RETIREMENT - CURRENT	\$1,999	\$0	
143	RETIREMENT - CURRENT (AJE)	\$343	\$630	\$6
146	WORKMEN'S COMPENSATION	\$70	\$110	\$1
147		\$0	\$500	\$5
148	EMPLOYEE EDUCATION AND TRAINING	\$32	\$100	\$2
211	POSTAGE, BOX RENT, ETC.	\$32	\$0	· · · · · · · · · · · · · · · · · · ·
213	AUTOMOBILE LICENSES AND TITLE	\$23,051	\$20,000	\$24,
214	MAILING SERVICE	\$813	\$800	\$
224	DUPLICATION	\$2,911	\$5,000	\$4.
235	MEMBERSHIPS, REG. FEES, & TUITION	\$2,911	\$100	
237	ADVEDTISING	\$0	\$3,990	\$8.
239	OTHER PUBLICITY, SUBSCRIPTIONS, DUES (IWORQS + BACKFLOW & GIS)	\$1,776	\$3,000	\$1,
245	TELEPHONE AND TELEGRAPH	\$7,997	\$7,100	\$8,
253	ACCOUNTING AND AUDITING SERVICES/CONVERSION	\$1,331	\$1,125	\$1
253	OPEB EVALUATION	\$0	\$0	\$7
253	MATERIOFWER RATE STUDY	\$19.006	\$21,210	\$22
255	DATA PROCESSING SERVICES (LOCAL GOVERNMENT CORP & BADGER METER)	\$19,000	\$1,500	
259	OTHER PROFESSIONAL SERVICES	\$100	\$0	
259	OTHER PROFESSIONAL SERVICES (SALARY COMPENSATION STUDY)	\$4,150	\$200	
263	REPAIR & MAINT. FURNITURE & OFFICE	\$0	\$400	
283	OUT-OF-TOWN EXPENSE	\$0	\$450	
285	STAFF LOCAL TRAVEL	\$1,821	\$2,500	\$2
310	OFFICE SUPPLIES AND MATERIALS	\$6,984	\$8,000	\$8
311	OFFICE STATIONERY AND FORMS	\$544	\$500	
312	SMALL ITEMS OF EQUIPMENT	\$954	\$1,200	\$1
326	CITY LOGO SHIRTS-CITY HALL	\$26	\$200	<u>, </u>
329	OTHER OPERATING SUPPLIES	\$30,000	\$30,000	\$30
531	BUILDING & OFFICE RENTAL	\$300	\$300	
532	LAND RENTAL	\$2,500		\$2
551	TRUSTEE FEES		1	i
555	BANK SERVICE CHARGES	\$1,221		
556	BANK FEES DIRECT DEPOSIT	\$131		
948	COMPUTER EQUIPMENT (FRONT OFFICE-CITY HALL)	\$620		\$35
040	TOTAL ADMINISTRATION & GENERAL EXP.	\$326,542	\$304,500	+ +000

				Section 10, Item d
VATER FUNE) - EXPENDITURES FY 2025-26			1
		FY 2023-24	FY 2024-25	FY 2025-26
Account	40001817 14427	ACTUAL	ESTIMATED	BUDGETED
	ACCOUNT NAME	AGTORE		
52119	INFORMATION TECHNOLOGY/DATA PROCESSING		\$18,88	5 \$19,230
111	SALARIES - PERM. EMPLOYEES REG.	\$13,846		
131	TERMINAL PAY AND SICK LEAVE	\$0	\$1.47	
141	OASI	\$997	\$1,47	
143	RETIREMENT	\$1,170	\$1,74	
146	WORKMEN'S COMPENSATION	\$143	م \$11	
147	UNEMPLOYMENT INSURANCE	\$8	\$10	
148	EMPLOYEE EDUCATION AND TRAINING	\$0	<u>\$20</u> \$4	
211	POSTAGE, BOX RENT, ETC.	\$0	\$20	
224	DUPLICATION	\$0	\$20	
235	MEMBERSHIPS, REGISTRATION	\$82	\$20	-
245	TELEPHONE AND TELEGRAPH	\$138		-
251	MEDICAL, DENTAL, VITAL STATS	\$40	م \$10,15	<u> </u>
255	DATA PROCESSING SERVICES (VC3, MDM LICENSING, SUPER GROK AI, VPN LICENSES)	\$20,171	\$10,15	
259	OTHER PROFESSIONAL SERVICES-EMAIL SERVICES	\$56	\$20	
263	REPAIR, MAINTENANCE FURNITURE ETC.	\$168	<u> </u>	
283	OUT-OF-TOWN EXPENSE	\$0	\$10	
285	STAFF LOCAL TRAVEL	\$0	\$10	
310	OFFICE SUPPLIES	\$129	\$20	
311	OFFICE STATIONERY AND FORMS	\$23	\$50	
312	SMALL EQUIPMENT ITEMS	\$545	\$30	
326	CITY LOGO SHIRTS	\$136	\$20	
329	OTHER OPERATING SUPPLIES	\$62		io \$15
341	CONSUMABLE TOOLS	\$0		0 \$10 60 \$
948	COMPUTER EQUIPMENT	\$384		
	TOTAL INFORMATION TECHNOLOGY/DATA PROCESSING	\$38,098	\$34,89	10 \$01,04

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				Section 10, Item d.
WATER FUND	EXPENDITURES FY 2025-26			
		FY 2023-24	FY 2024-25	FY 2025-26
Account	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
Number	Account in with			
52120	NON-OPERATING EXPENSES -WATER			
631	INTEREST ON BONDED DEBT	\$122,200	\$116,150	
633	INTEREST ON BANK NOTES	\$11,115	\$10,360	\$9,500
636	INTEREST ON STATE LOANS	\$15,132	\$13,110	
640	AMORTIZATION EXPENSE (AJE ONLY)	(\$13,750)	\$0	
	TOTAL NON-OPERATING EXPENSES	\$134,697	\$139,620	\$129,970
51520	INSURANCE - EMPLOYERS SHARE-WATER		+ - F + 700	0040 500
142	HEALTH, DENTAL, LIFE INSURANCE	\$209,118	\$254,780	
149	OTHER EMPLOYER CONTRIBUTIONS	\$131	\$225	
	TOTAL INSURANCE EXP WATER	\$209,249	\$255,005	\$313,730
51520	INSURANCE-WATER	0.40.000	\$64,290	\$70,500
511	INSURANCE ON BUILDINGS	\$40,363	\$5,000	
512	INSURANCE ON VEHICLES & EQUIPMENT	\$4,705	\$7,000	
513	LIABILITY	\$6,612	\$2,220	
515	PROFESSIONAL LIABILITY	\$2,215	\$2,500	
521	SURETY BONDS - OFFICIALS & EMPLOYEES	\$2,399	\$81,010	
	TOTAL INSURANCE	\$56,294	\$01,010	\$00,000
		\$2.442.336	\$3,498,160	\$3,617,070
	TOTAL WATER EXPENDITURES	\$3,412,336	\$3,450,100	,
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			Se	ection 10, Item d.
	EXPENDITURES FY 2025-26	FY 2023-24	FY 2024-25	FY 2025-26
Account	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
Number				
F0044	SEWER COLLECTION (LINES)			
52211	SALARIES - PERM. EMPLOYEES REG.	\$195,398	\$234,850	\$242,270
<u>111</u> 112	SALARIES - PERM. EMPLOYEES OT	\$18,840	\$8,260	\$10,000
	SALARIES - TEMPORARY	\$99	\$0	\$0
<u>114</u> 131	TERMINAL PAY AND SICK LEAVE	\$6,531	\$0	\$0
	OASI (EMPLOYERS SHARE)	\$16,273	\$18,010	\$19,290
141	RETIREMENT - CURRENT	\$19,098	\$21,980	\$21,910
143	RETIREMENT - CURRENT (AJE)	\$2,341	\$0	\$0
<u> </u>	WORKMEN'S COMPENSATION	\$7,552	\$7,500	\$6,640
		\$97	\$190	\$170
147	EMPLOYEE EDUCATION AND TRAINING	\$0	\$3,000	\$1,000
148	POSTAGE, BOX RENT, ETC.	\$0	\$100	\$100
211	FREIGHT, EXPRESS, TRUCK CHARGES	\$0	\$100	\$0
212	AUTOMOBILE LICENSES AND TITLE	\$17	\$50	\$50
213 217	VEHICLE TOW-ON SERVICES	\$111	\$0	\$0
235	MEMBERSHIPS, REG. FEES, & TUITION	\$419	\$1,000	\$1,000
235	ADVERTISING	\$0	\$50	\$0
	ELECTRIC	\$20,310	\$17,000	\$21,000
241 245	TELEPHONE AND TELEGRAPH	\$447	\$500	\$600
245	MEDICAL, DENTAL, AND VITAL STATS	\$232	\$300	\$300
251	MOWING SERVICES	\$950	\$1,000	\$1,000
259	OTHER PROFESSIONAL SERVICES	\$2,721	\$4,000	\$2,500
261	REPAIR & MAINTENANCE VEHICLES	\$981	\$100	\$100
261	REPAIR & MAINT, OTHER MACHINERY	\$13,387	\$15,000	\$5,000
262	REPAIR & MAINT. BUILDINGS	\$0	\$100	\$100
310	OFFICE SUPPLIES	\$2	\$350	\$350
310	SMALL ITEMS OF EQUIPMENT	\$0	\$1,000	\$500
312	AGRICULTURE & HORTICULTURE SUPPLIES	\$64	\$800	\$200
321	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$0	\$500	\$200
322	FOOD	\$88	\$200	\$200
323	HOUSEHOLD & JANITORIAL SUPPLIES	\$431	\$400	\$400
324	CLOTHING AND UNIFORMS	\$5,943	\$6,500	\$6,500
320	OTHER OPERATING SUPPLIES	\$1,399	\$1,500	\$1,000
329	GAS, OIL, DIESEL, GREASE	\$10,414	\$10,000	\$10,000
331	MOTOR VEHICLE PARTS	\$2,904	\$2,000	\$3,000
333	MOTOR VEINAGE THREE 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	FLECTRICAL SUPPLIES	\$132	\$500	\$250
338	REPAIR PARTS FOR WATER/SEWER LINES	\$16,128	\$8,000	\$8,000
338	CONSUMABLE TOOLS	\$87	\$600	\$300
412	READY MIX CONCRETE	\$822	\$0	\$1,000
412	PRECAST CONCRETE SUPPLIES	\$36	\$4,000	\$2,000
415	CEMENT & CONCRETE SUPPLIES	\$0	\$1,000	\$50
410	STRUCTURAL STEEL & IRON	\$0	\$100	\$10
421	METAL PIPE & FITTINGS	\$0	\$100	\$10
422	PLASTIC PIPE	\$1,306	\$1,000	\$1,00
441	CRUSHED STONE	\$9,090		\$10,00
451	ASPHALT AND ASPHALT FILLER	\$949		\$2,00
533	MACHINERY AND EQUIPMENT RENTAL	\$15,392		\$5,00
541	PROVISION FOR DEPRECIATION	\$224,962		\$182,00
948	COMPUTER EQUIPMENT	\$0		\$
948	OTHER MACHINERY AND EQUIPMENT	\$416		\$
949	TOTAL SEWER COLLECTION (LINES)	\$600,715	\$589,140	\$572,63

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			S	ection 10, Iten
VER FUND	EXPENDITURES FY 2025-26			51 0005 00
Account		FY 2023-24	FY 2024-25	FY 2025-26 BUDGETED
Number	ACCOUNT NAME	ACTUAL	ESTIMATED	BODGETED
52213	SEWER TREATMENT & DISPOSAL	0100.070	\$176,630	\$176,3
111	SALARIES - PERM. EMPLOYEES REG.	\$160,379	\$25,780	\$30,0
112	SALARIES - PERM. EMPLOYEES OT	\$46,354 \$4,158	\$0	40010
131	TERMINAL PAY AND SICK LEAVE	\$15,522	\$13,660	\$15,7
141	OASI (EMPLOYERS SHARE)	\$18,168	\$18,800	\$15,9
143	RETIREMENT - CURRENT	\$2,227	\$0	
143	RETIREMENT - CURRENT (AJE)	\$4,135	\$5,200	\$3,4
146	WORKMEN'S COMPENSATION	\$75	\$150	\$
147	UNEMPLOYMENT INSURANCE	\$222	\$1,000	\$
148	EMPLOYEE EDUCATION AND TRAINING	\$61	\$300	\$
211	POSTAGE, BOX RENT, ETC.	\$400	\$800	\$
235	MEMBERSHIPS, REGISTRATION	\$121,357	\$140,000	\$140,
241	ELECTRIC	\$60	\$500	\$
244	GAS	\$2,407	\$2,000	\$2,
245	TELEPHONE AND TELEGRAPH	\$0	\$200	\$
251	MEDICAL, DENTAL, VETERNINARY, AND VITAL	\$0	\$1,000	
254	ENGINEERING SERVICES DATA SERVICES FOR SURVEILLANCE CAMERAS-REQUESTED BY I.T. MANAGER)	\$0	\$720	\$1,
255	DATA SERVICES FOR SURVEILLANCE CAMERAS-REQUESTED BT 1.1. W/ W/ GER	\$125,585	\$100,000	\$125,
259	OTHER PROFESSIONAL SERVICES	\$0	\$200	
261	REPAIR & MAINT. MOTOR VEHICLES	\$11,346	\$20,000	\$15
262	REPAIR & MAINT. OTHER MACHINERY	\$2,582	\$10,000	\$5
266	REPAIR & MAINT. BUILDINGS REPAIR & MAINT, OTHER REPAIR & MACH.	\$0	\$500	
269	REPAIR & MAINT, OTHER REPAIR & MACH.	\$43	\$500	9
283	OUT-OF-TOWN EXPENSE	\$0	\$500	
285	STAFF LOCAL TRAVEL OFFICE SUPPLIES AND MATERIALS	\$791	\$1,800	\$1
310	SMALL ITEMS OF EQUIPMENT (REQUESTED BY I.T. MANAGER)	\$0	\$500	\$2
312	(UNIFI WIFI ACCESS POINT & 24 PORT SWITCH & NANOBEAM SET;(4) OUTDOOR BULLET CAMERAS			
0.10	SMALL ITEMS OF EQUIPMENT (2,500 + 2,000 FOR 3" SUCTION HOSES)	\$6,007	\$4,790	\$4
312	AGRICULTURE & HORTICULTURE SUPPLIES	\$41		0.5
321 322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$82,980	\$85,000	\$85
322	ANNUAL ALLOWANCE FOR BIAUGMENTATION PRODUCTS	\$0	\$0	\$30
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$1,331	\$1,500	\$6
324	CLOTHING AND UNIFORMS	\$5,186	\$6,000	\$
329	OTHER OPERATING SUPPLIES	\$3,784		\$2
331	GAS, OIL, DIESEL, GREASE	\$1,119		φ2
332	MOTOR VEHICLE PARTS	\$0		\$10
333	MACHINERY & EQUIPMENT PARTS	\$1,905		\$
334	TIRES	\$1,230		Ψ Ψ
335	PAINTING AND PLUMBING SUPPLIES	\$174		
336	FI FCTRICAL SUPPLIES	\$0		
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$198		
341	CONSUMABLE TOOLS	\$190		
533	MACHINERY & EQUIPMENT RENTAL	\$357,528		
541	PROVISION FOR DEPRECIATION	\$357,520		
561	NPDES PERMIT	\$0,000		
598	PENALTIES	\$0		
947	OFFICE EQUIPMENT	\$0		
948	COMPUTER EQUIPMENT (COMPUTER FOR LATONIA)	\$4,945		
949	OTHER MACHINERY AND EQUIPMENT	\$991,98		
	TOTAL SEWER TREATMENT & DISPOSAL	400 1,000		
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		1		Section 10, Item
VER FUND	EXPENDITURES FY 2025-26			
A		FY 2023-24	FY 2024-25	FY 2025-26
Account Number	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
	PUBLIC WORKS BUILDINGS			
52215		\$2,676	\$2,500	\$2,50
241	ELECTRIC	\$1,780	\$3,000	\$2,00
244	GAS	\$936	\$1,550	\$1,00
259	OTHER PROFESSIONAL SERVICES	\$216	\$1,200	\$1,00
266	REPAIR & MAINT. BUILDINGS	\$163	\$200	\$20
324	HOUSEHOLD & JANITORIAL SUPPLIES		\$100	
329	OTHER OPERATING SUPPLIES	\$2		
335	PAINTING AND PLUMBING SUPPLIES	\$0	\$50	
	OTHER EQUIPMENT (GATE OPENER)	\$0	\$0	\$
949	TOTAL SHOP & MAINTENANCE	\$5,773	\$8,600	\$6,85

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			s	ection 10, Item d.
EWER FUND	EXPENDITURES FY 2025-26			
			51/000/05	FY 2025-26
Account		FY 2023-24	FY 2024-25	BUDGETED
Number	ACCOUNT NAME	ACTUAL	ESTIMATED	BODGETED
52216	CUSTOMER ACCT. & COLLECTION-METER READERS		\$34,950	\$31,680
111	SALARIES - PERM. EMPLOYEES REG.	\$19,081	\$34,930	\$110
112	SALARIES - PERM. EMPLOYEES OT	\$1,020	\$0	\$C
129	OTHER WAGES	\$1,020	\$0	\$0
131	TERMINAL PAY AND SICK LEAVE	\$1,698	\$2,680	\$2,430
141	OASI (EMPLOYERS SHARE)	\$1,595	\$3,170	\$2,870
143	RETIREMENT - CURRENT	\$2,028	\$0,170	\$(
143	RETIREMENT - CURRENT (AJE)	\$924	\$1,300	\$870
146	WORKMEN'S COMPENSATION	\$8	\$30	\$3
147	UNEMPLOYMENT INSURANCE	\$12	\$0	\$
217	VEHICLE TOW-IN SERVICES	\$12	\$100	\$10
251	MEDICAL, DENTAL, VETERINARY	\$0	\$150	\$
262	REPAIR & MAINT. OTHER MACHINERY	\$0	\$100	\$
311	OFFICE STATIONERY AND FORMS	\$0	\$50	\$10
312	SMALL ITEMS OF EQUIPMENT	\$0	\$500	\$60
326	CLOTHING AND UNIFORMS	\$0	\$200	\$
329	OTHER OPERATING SUPPLIES	\$0	\$2,200	\$2,00
331	GAS, OIL, DIESEL, GREASE	\$1,690	\$300	\$30
332	MOTOR VEHICLE PARTS	\$431	\$200	\$20
334	TIRES	\$32,228	\$46,040	\$41,29
	TOTAL CUSTOMER ACCT. & COLLECTION	\$32,228	φ40,040	

	I		Se	ection 10, Item c
SEWER FUND	EXPENDITURES FY 2025-26			FV 0005 00
		FY 2023-24	FY 2024-25	FY 2025-26 BUDGETED
Account	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
Number				
52217	ADMINISTRATION -OFFICE STAFF	070 171	001 000	\$84,400
111	SALARIES - PERM. EMPLOYEES REG./CITY HALL	\$79,174	\$92,160	\$30,670
111	SALARIES - PERM. EMPLOYEES REG./PUBLIC WORKS	\$28,491	\$28,760	
129	OTHER WAGES	\$210	\$210	
131	TERMINAL PAY AND SICK LEAVE	\$3,700	\$0	\$0
141	OASI (EMPLOYERS SHARE)	\$8,278	\$9,310	\$8,800
143	RETIREMENT - CURRENT	\$9,626	\$10,500	\$10,500
143	RETIREMENT - CURRENT (AJE ONLY)	\$1,180	\$0	\$(
146	WORKMEN'S COMPENSATION	\$198	\$360	\$340
147	UNEMPLOYMENT INSURANCE	\$42	\$70	\$70
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$500	\$50
211	POSTAGE, BOX RENT, ETC.	\$14	\$100	\$10
213	AUTOMBILE LICENSES AND TITLES	\$10	\$0	\$
213	MAILING SERVICE	\$9,879	\$6,000	\$10,00
214	DUPLICATION	\$359	\$500	\$40
	MEMBERSHIPS, REG. FEES, & TUITION	\$1,248	\$1,500	\$1,50
235	OTHER PUBLICITY, SUBSCRIPTIONS, DUES (IWORQS)	\$0	\$2,660	\$2,66
		\$761	\$1,000	\$1,00
245		\$610	\$0	\$
252	LEGAL SERVICES ACCOUNTING AND AUDITING SERVICES/CONVERSION COSTS	\$7,687	\$7,100	\$8,52
253		\$0	\$1,125	\$
253		\$0	\$0	\$7,50
253	WATER/SEWER RATE STUDY	\$0	\$2,000	\$
254	ENGINEERING SERVICES (SEWER I&I STUDY PHASE 2 & 3)	\$8,026	\$12,300	\$12,00
255	DATA PROCESSING SERVICES (LOCAL GOVERNMENT CORP. & BADGER)	\$42	\$1,500	\$50
259	OTHER PROFESSIONAL SERVICES	\$1,778	\$0	5
259	OTHER PROFESSIONAL SERVICES (SALARY COMPENSATION STUDY)	\$0	\$50	5
263	REPAIR & MAINT, FURNITURE & OFFICE	\$0	\$200	\$20
283	OUT-OF-TOWN EXPENSE	\$0	\$1,500	
285	STAFF LOCAL TRAVEL	\$810	\$1,000	\$1,00
310	OFFICE SUPPLIES AND MATERIALS	\$810	\$1,000	\$4,00
311	OFFICE STATIONERY AND FORMS	\$2,928	\$1,000	\$1,00
312	SMALL ITEMS OF EQUIPMENT	\$324	\$1,000	\$1,20
326	CITY LOGO SHIRTS-CITY HALL		\$1,200	\$1,20
329	OTHER OPERATING SUPPLIES	\$12	\$100	\$30,00
531	BUILDING & OFFICE RENTAL	\$30,000	the second se	\$2
551	TRUSTEE FEES	\$250	\$250	\$2
555	BANK SERVICE CHARGES	\$15	\$200	\$20
556	DIRECT DEPOSIT FEES	\$89	\$100	\$2
948	COMPUTER EQUIPMENT (FRONT OFFICE - CITY HALL)	\$263	\$1,280	\$218,3
	TOTAL ADMINISTRATION & GENERAL EXP.	\$196,733	\$218,535	\$218,30

	1	[Section 10, Item d.
SEWER FUND	- EXPENDITURES FY 2025-26			
		FY 2023-24	FY 2024-25	FY 2025-26
Account		ACTUAL	ESTIMATED	BUDGETED
	ACCOUNT NAME	ACTUAL	CONWAILD	BODOLILD
52219	INFORMATION TECHNOLOGY/DATA PROCESSING			
111	SALARIES - PERM. EMPLOYEES REG.	\$6,923	\$9,275	
131	TERMINAL PAY AND SICK LEAVE	\$92	\$(
141	OASI	\$505	\$740	
143	RETIREMENT	\$593	\$870	
146	WORKMEN'S COMPENSATION	\$72	\$30	
147	UNEMPLOYMENT INSURANCE	\$4	\$10	and the second se
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$200	
211	POSTAGE, BOX RENT, ETC.	\$0	\$20	
235	MEMBERSHIPS, REGISTRATION	\$35	\$10	
245	TELEPHONE AND TELEGRAPH	\$59	\$15	
251	MEDICAL DENTAL VITAL STATS	\$17	\$	
255	DATA PROCESSING SERVICES (VC3, MDM LICENSING, SUPER GROK AI, VPN LICENSES)	\$8,765	\$5,49	
259	OTHER PROFESSIONAL SERVICES-EMAIL SERVICES	\$24	\$10	
263	REPAIR, MAINTENANCE FURNITURE ETC.	\$72	\$12	
283	OUT-OF-TOWN EXPENSE	\$0	\$5	
285	STAFF LOCAL TRAVEL	\$0	\$5	
310	OFFICE SUPPLIES	\$55	\$10	
311	OFFICE STATIONERY AND FORMS	\$10	\$3	
312	SMALL EQUIPMENT ITEMS	\$232	\$20	
326	CITY LOGO SHIRTS	\$58	\$10	-
329	OTHER OPERATING SUPPLIES	\$29	\$5	<u> </u>
341	CONSUMABLE TOOLS	\$0		0 \$10
948	COMPUTER EQUIPMENT	\$164		i
	TOTAL INFORMATION TECHNOLOGY/DATA PROCESSING	\$17,709	\$17,68	\$20,520
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	1			Section 10, Item d.
EWER FUNL	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		<u> </u>	\$132,190
631	INTEREST ON BONDED DEBT	\$139,975	\$136,170	\$132,190
633	INTEREST ON BANK NOTES	\$4,763	\$4,440 \$10	\$4,070
636	INTEREST ON STATE LOANS	\$517		\$136,260
	TOTAL NON-OPERATING EXPENSES	\$145,255	\$140,620	\$130,200
52520	INSURANCE EMPLOYERS SHARE-SEWER			·
142	HEALTH, DENTAL, LIFE INSURANCE	\$138,926	\$163,570	\$197,000
142	OTHER EMPLOYER CONTRIBUTIONS	\$131	\$0	\$230
145	TOTAL INSURANCE EXP SEWER	\$139,057	\$163,570	\$197,230
52520	INSURANCE-SEWER			\$38,700
511	INSURANCE ON BUILDINGS	\$20,970	\$35,130	1
512	INSURANCE ON VEHICLES & EQUIPMENT	\$3,221	\$5,000 \$500	\$5,000
513	LIABILITY	\$226		\$1,110
515	PROFESSIONAL LIABILITY	\$1,107	\$1,110 \$2,000	\$2,000
521	SURETY BONDS - OFFICIALS & EMPLOYEES	\$1,916	\$43,740	\$47,310
	TOTAL INSURANCE	\$27,440	\$43,740	\$47,010
		\$2,156,895	\$1,981,080	\$2,038,600
	TOTAL SEWER EXPENDITURES	\$2,150,095	\$1,001,000	42,000,000
	TOTAL WATER/SEWER EXPENDITURES	\$5,569,231	\$5,479,240	\$5,655,67

R FUND -	CAPITAL OUTLAY AND FINANCING BUDGET FY 2025-26			
		FY 2023-24	FY 2024-25	FY 2025-26
	SOURCE OF FUNDS-WATER	ACTUAL	ESTIMATED	BUDGETED
				¢1 0
	BAD DEBTS	\$480	\$1,000 \$25,000	\$1,0 \$25,0
	INTEREST EARNINGS	\$74,162 \$0	\$25,000	φ20,0
	SALE OF VEHICLES AND EQUIPMENT	\$3,305,470	\$3,300,000	\$3,500,0
	OPERATING REVENUE - WATER	\$3,303,470	\$100	\$1
	FLAT RATE WATER SALES	\$73,349	\$50,000	\$50,0
	FORFEITED DISCOUNTS & PENALTIES	\$35,200	\$40,000	\$35,0
	WATER CONNECT FEES	\$50,900	\$50,000	\$50,0
	WATER TAP FEES	\$0	\$200	
	LINE EXTENSION CHARGES	\$58,535	\$20,000	\$20,0
	MISCELLANEOUS TOTAL OPERATING AND NON OPERATING REVENUE	\$3,598,096	\$3,486,300	\$3,681,1
	EXPENDITURES	(\$3,412,336)	(\$3,498,160)	(\$3,617,0
	INCOME BEFORE CAPITAL CONTRIBUTIONS	\$185,760	(\$11,860)	\$64,0
	ARC GRANT (50%)	\$10,389	\$0	\$470,0
	ARPA GRANT	\$78,077	\$524,700	\$470,0
	CHANGE IN NET POSITION	\$274,226	\$512,840	\$1,004,0
	ADD DEPRECIATION EXPENSE	\$681,774	\$586,000	\$586,0
	TOTAL SOURCES	\$956,000	\$1,098,840	\$1,590,0
	USE OF FUNDS			
	WATER PLANT			
18140	REPLACE MEMBRANE IN TRAIN 4	\$196,800	\$0	
18178	NEW PUMP AND REPAIRED SHAFT-JARNIGAN WELL	\$75,023	\$0	
18178	PULL PUMP AND SHAFT-JARNIGAN WELL	\$0	\$0 \$0	
18178	EMERGENCY PURCHASE TO RPLACE VFD ON HIGH SERVICE PUMP	\$26,571 \$95,000	\$0	
18178	HIGH SERVICE PUMP & MOTOR	\$95,000	\$0	
18178	HIGH SERVICE PUMP	\$00,105	\$0	
18178	REBUILD 702 HIGH SERVICE MOTOR	\$13,860	\$0	
18178	REBUILD (2) CIP MOTORS	\$13,800	\$0	\$15,
18178	8 DOOR ACCESS CONTROL SYSTEM	\$0	\$25,000	
18178	A/C VALVE FOR VFD BUILDING	\$0	\$15,000	
18178	(2) BRAY VALVES WITH INTALLATION	\$0	\$20,000	
18178	200 HP VFD	\$0	\$50,000	
18178	1/2 TON PICKUP TRUCK SAVINGS ON PURCHASE OF 1/2 TON PICKUP TRUCK	\$0	(\$7,740)	
18178	MEMBRANE REPLACEMENT IN TRANE # 2	\$0	\$74,000	
18178	A/C AT VFD BUILDING	\$0	\$6,250	
18178 18178	300 HP VFD	\$0	\$20,510	
18178	40 HP VFD	\$0	\$5,100	
18178	INSTALLATION OF TWO VFDS	\$0	\$3,500	
18178	EBARA 65 HP PUMP (EMERGENCY PURCHASE)	\$0	\$12,300	
		\$473,419	\$223,920	\$15
	TOTAL WATER PLANT	v		
	WATER DISTRIBUTION	\$78,077	\$524,700	
16523	WATER UTILITY RELOCATE (ARPA-FEDERAL)	\$26,432		\$940
16540	WATER STORAGE TANK PROJECT (ARC) 50 % PLUS REMAINING FEDERAL ARPA FUNDS	\$86,088		
18178	BACKHOE (FROM FY 22-23)	\$59,305		
18178	DUMP TRUCK (FROM FY 22-23)	\$3,707		
18178	UTILITY TRAILER TO HAUL NEW MINI EXCAVATOR	\$0		\$5
18178	PUMP STATION MOTORS (5 YEAR PLAN) WATER LINE REPLACEMENT (5 YEAR PLAN)	\$0		\$50
18178	VALVE REPLACEMENT (5 YEAR PLAN)			\$15
18178	TRASH PUMP	\$2,590		
18178	WORK LIGHTS	\$4,515		
18178 18178	4X4 1/2 TON PICKUP	\$0		
18178	1/2 TON PICKUP	\$0		-
18178	SAVINGS ON PURCHASE OF TWO 1/2 TON TRUCKS	\$0		
18178	3/4 TON TRUCK WITH SERVICE BED	\$0		
18178	PNEUMATIC ROCK DRILL	\$0		
18178	BUSH HOG ATTACHMENT FOR TRACK LOADER	\$0		
18178	TRENCHER ATTACHEMENT FOR TRACK LOADER	\$0		
18178	SAVINGS ON PURCHASE OF ATTACHMENT FOR TRACK LOADER	\$0		
18178	F-750 DUMP TRUCK	\$(
18178	FISCHER SURELOCK LOCATOR BOX	\$0		
18178	ICS PIPE SAWS WITH CHAINS	\$(ງ ຈຸບ I	φ
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				Section 10, Iter
	- CAPITAL OUTLAY AND FINANCING BUDGET FY 2025-26			
ATER FUND	- CAPITAL OUTLAY AND FINANCING BUDGET TT 2020-20			
		FY 2023-24	FY 2024-25	FY 2025-26
		ACTUAL	ESTIMATED	BUDGETED
	WATER ACCOUNTING/ADMINISTRATION			
16560	AUTOMATED METER INFORMATION SYSTEM	\$0	\$0	
	TOTAL WATER ACCOUNTING/ADMINISTRATION	\$0	\$0	
	DEBT PAYMENTS - PRINCIPAL			
		\$20,510	\$21,350	\$22,
23221	CAPITAL OUTLAY NOTE - W/S EQUIPMENT	\$20,510	\$257,250	\$259
23136	STATE LOAN-WATER PLANT PROJECT	\$235,210	\$225,000	\$230,
23139	CUMBERLAND SECURITIES WATER REFUNDING	\$495,726	\$503,600	\$511,
	TOTAL DEBT PAYMENTS	\$430,720		
	TOTAL USE OF FUNDS	\$1,229,859	\$1,364,430	\$1,639
	INCREASE (DECREASE) IN CASH FLOW	(\$273,859)	(\$265,590)	(\$49
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				Section 10, Item d.
	CAPITAL OUTLAY AND FINANCING BUDGET FY 2025-26			
				51/ 2025 22
		FY 2023-24 ACTUAL	FY 2024-25 ESTIMATED	FY 2025-26 BUDGETED
	SOURCE OF FUNDS	ACTUAL	ESTIMATED	BODGLILD
	SOURCE OF FUNDS			
	INTEREST EARNINGS	\$74,161	\$25,000	
	INSURANCE RECOVERIES	\$0	\$0	
	SEWER SERVICE CHARGES	\$2,082,436 \$37,900	\$2,000,000 \$100,000	
	SEWER TAP FEES	\$11,400	\$100,000	
	GREASE TRAP FEES MISCELLANEOUS	\$0	\$200	
	TOTAL OPERATING AND NON OPERATING REVENUES	\$2,205,897	\$2,136,200	\$2,186,000
	EXPENDITURES	(\$2,156,895)	(\$1,981,080	
	INCOME BEFORE CAPITAL CONTRIBUTIONS	\$49,002	\$155,120	
	RD GRANTS	\$0	\$0	
	CDBG 2021 GRANT	\$558,614 \$85,520	\$0 \$0	
	ARPA TDEC FUNDS TDEC ARPA SWIG CITY	φ05,520	\$980,840	
	FEDERAL ARPA		\$624,290	
	CHANGE IN NET POSITION	\$693,136	\$1,760,250	
	DEPRECIATION EXPENSE	\$582,490	\$284,000	
	TOTAL SOURCE OF FUNDS	\$1,275,626	\$2,044,250	\$2,156,400
	USE OF FUNDS			
	SEWER COLLECTION			
16584	CDBG 2021	\$870,101	\$0	
16523	SEWER UTILITY RELOCATE (ARPA-FEDERAL)	\$0	\$624,290	
16524	SEWER PROJECT (ARPA-TDEC)	\$0 \$57,392	\$980,840 \$0	
18278	BACKHOE (FROM FY 22-23 BUDGET)	\$57,392 \$25,416	\$(
<u>18278</u> 18278	DUMP TRUCK (FROM FY 22-23 BUDGET) UTILITY TRAILER TO HAUL NEW MINI EXCAVATOR	\$1,589	\$0	
18278	SEWER LINE REPLACEMENT (5 YEAR PLAN)	\$0	\$0	
18278	LIFT STATION MOTORS (5 YEAR PLAN)	\$0	\$5,000	
18278	SCADA	\$110,000	\$0	
18278	TRASH PUMP	\$1,110	\$(
18278	WORKLIGHTS	\$1,935	\$0	
18278	4X4 1/2 TON PICKUP	\$0 \$0	\$20,000	
18278	1/2 TON PICKUP 3/4 TON TRUCK WITH SERVICE BED	\$0	\$28,000	
18278 18278	SAVINGS ON PURCHASE OF TWO 1/2 TON TRUCKS	\$0	(\$10,190	
18278	PNEUMATIC ROCK DRILL	\$0	\$2,000	\$(
18278	BUSH HOG ATTACHMENT FOR TRACK LOADER	\$0	\$4,00	
18278	F-750 DUMP TRUCK	\$0	\$1	
18278	FISCHER SURELOCK LOCATOR BOX	\$0	\$1 \$1	
18278	ICS PIPE SAWS WITH CHAINS	\$0	م	¢2,000
	TOTAL SEWER COLLECTION	\$1,067,543	\$1,677,94	0 \$1,828,000
	TOTAL SEWER COLLECTION	*		
	SEWER TREATMENT PLANT			
18278	TRASH PUMP	\$2,015		
18278	MINI-SPLIT HVAC UNIT	\$0		
18278	GRIT BRIDGE CABEL REEL	\$0	\$5,00 \$	
18278	DIGESTOR BLOWER	\$0 \$0	э \$	
18278	GRIT AUGER	0	ļ	1
	TOTAL SEWER TREATMENT	\$2,015	\$17,00	0 \$25,00
	SEWER ACCOUNTING/ADMINISTRATION		e	0
16560	AUTOMATED METER INFORMATION SYSTEM	\$0 \$0		0 \$
	TOTAL SEWER ACCOUNTING/ADMINISTRATION			· · · · · · · · · · · · · · · · · · ·

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WELL FON				
		FY 2023-24	FY 2024-25	FY 2025-26
		ACTUAL	ESTIMATED	BUDGETED
	DEBT PAYMENTS			
23221	CAPITAL OUTLAY NOTE	\$8,790	\$9,15	i0 \$9,540
23221	SEWER PLANT-BOND REFUNDING CUMBERLAND SECURITIES	\$70,000	\$70,00	\$75,00
23134	STATE LOAN-11-E SEWER EXTENSION	\$74,964	\$6,30	0 \$1
23211	RURAL DEVELOPMENT LOAN-SEWER PLANT/LINE EXTENSION	\$61,389	\$62,72	\$64,07
23212	RURAL DEVELOPMENT LOAN-SEWER PLANT	\$87,138	FY 2024-25 ESTIMATED 3) \$9,150 3) \$70,000 4 \$6,300 4 \$6,300 5 \$62,720 3 \$88,350 4 \$236,520 5 \$1,931,460 5 \$1,931,460 5 \$1,931,460 5 \$1,2790 5 \$1,2790 5 \$1,2790 5 \$1,52,800 6 \$1,52,800 6 \$1,5171,863 6 \$5,171,863 6 \$1,272,800 6 \$1,272,800 6 \$1,272,800 6 \$1,272,800 6 \$1,272,800 6 \$1,272,800 6 \$1,272,800 6 \$1,272,800 6 \$1,272,800 7 \$1,272,80	60 \$89,57
	TOTAL DEBT PAYMENTS	\$302,281	\$236,52	238,18
	TOTAL USE OF FUNDS	\$1,371,839	\$1,931,46	60 \$2,091,18
	INCREASE (DECREASE) IN CASH FLOW	(\$96,213)	\$112,79	\$65,22
	WATER FUND INCREASE (DECREASE)	(\$273,859)	(\$265.59	(\$49,02
	SEWER FUND INCREASE (DECREASE)	(\$96,213)		
	WATER/SEWER FUND NET INCREASE (DECREASE) CASH FLOW	(\$370,072)		and the second
	CASH BEGINNING OF YEAR	\$5,541,934	\$5.171.86	\$3 \$5,019,00
			, <u>, , , , , , , , , , , , , , , , , , </u>	
	CASH END OF YEAR	\$5,171,863	\$5,019,00	<u>33</u> \$5,035,26

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