

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

18178	WATER LINE REPLACEMENT - TALLENT STREET	\$0	\$0	\$150,000
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18178	PUMP STATION (5-YR PLAN)	\$0	\$0	\$5,000
18178	VALVE REPLACEMENT (5-YEAR PLAN)	\$0	\$0	\$15,000
18178	(2) 5500 4X4 DUMP TRUCKS	\$0	\$0	\$120,000
18178	(1) ONE-TON WITH CRANE PUMP RUN TRUCK	\$0	\$0	\$60,000
18178	(2) ONE-TON 4X4 SERVICE TRUCKS	\$0	\$0	\$120,000
	TOTAL WATER DISTRIBUTION	\$697,501	\$2,058,180	\$656,000
	WATER - CAPITAL OUTLAY AND FINANCING BUDGET FY 2026-27			
		FY 2024-25	FY 2025-26	FY 2026-27
		ACTUAL	ESTIMATED	BUDGETED
	WATER ACCOUNTING/ADMINISTRATION			
16560	AUTOMATED METER INFORMATION SYSTEM	\$0	\$0	\$1,000,000
	TOTAL WATER ACCOUNTING/ADMINISTRATION	\$0	\$0	\$1,000,000
	DEBT PAYMENTS - PRINCIPAL			
	CAPITAL OUTLAY NOTE - W/S EQUIPMENT (26-27)	\$0	\$0	\$32,830
23221	CAPITAL OUTLAY NOTE - W/S EQUIPMENT	\$21,350	\$22,260	\$23,100
23136	STATE LOAN-WATER PLANT PROJECT	\$257,250	\$259,290	\$261,340
23139	CUMBERLAND SECURITIES WATER REFUNDING	\$225,000	\$230,000	\$240,000
	TOTAL DEBT PAYMENTS	\$503,600	\$511,550	\$557,270
	TOTAL USE OF FUNDS - WATER	\$1,543,953	\$3,219,570	\$2,285,270
	INCREASE (DECREASE) IN CASH FLOW - WATER	(\$202,276)	(\$1,004,780)	(\$43,710)

SEWER CAPITAL OUTLAY AND FINANCING BUDGET FY 2026-27				
		FY 2024-25	FY 2025-26	FY 2026-27
		ACTUAL	ESTIMATED	BUDGETED
SOURCE OF FUNDS				
	PEP GRANT	\$5,000	\$0	\$0
	INTEREST EARNINGS	\$46,634	\$34,000	\$25,000
	INSURANCE RECOVERIES	\$0	\$7,270	\$0
	SEWER SERVICE CHARGES	\$2,045,106	\$2,100,000	\$2,436,000
	GREASE TRAP FEES	\$11,600	\$11,000	\$11,600
	SEWER TAP FEES	\$71,300	\$50,000	\$50,000
	MISCELLANEOUS	\$0	\$0	\$0
	TOTAL OPERATING AND NON OPERATING REVENUES	\$2,179,640	\$2,202,270	\$2,522,600
EXPENDITURES				
	INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	(\$233,079)	(\$2501,240)	(\$2,488,540)
	RD GRANTS	\$675,993	\$0	\$0
	CDBG 2021 GRANT	\$19,290	\$0	\$0
	TDEC ARPA SWIG CITY	\$92,139	\$712,000	\$0
	FEDERAL ARPA - UTILITY RELOCATE	\$543,890	\$8,950	\$0
	CYBERSECURITY GRANT	\$7,500	\$0	\$0
	PROCEEDS FROM CAPITAL OUTLAY NOTE	\$0	\$0	\$1,200,000
	CHANGE IN NET POSITION	\$1,105,733	\$421,980	\$1,234,060
	DEPRECIATION EXPENSE	\$614,119	\$600,000	\$600,000
	TOTAL SOURCE OF FUNDS	\$1,719,852	\$1,021,980	\$1,834,060
USE OF FUNDS				
SEWER COLLECTION				
16584	CDBG 2021	\$6,778	\$0	\$0
16523	SEWER UTILITY RELOCATE (ARPA-FEDERAL)	\$401,630	\$8,950	\$0
16524	SEWER PROJECT (ARPA-TDEC)	\$94,348	\$712,000	\$0
16525	SEWER AMP (ARPA-TDEC)	\$2,966	\$0	\$0
18278	SEWER LINE REPLACEMENT (5 YEAR PLAN)	\$0	\$30,000	\$0
18278	LIFT STATION MOTORS (5 YEAR PLAN)	\$0	\$5,000	\$0
18278	SCADA	\$100,000	\$0	\$0
18278	4X4 1/2 TON PICKUP	\$16,903	\$0	\$0
18278	1/2 TON PICKUP	\$16,903	\$0	\$0
18278	3/4 TON TRUCK WITH SERVICE BED	\$27,082	\$0	\$0
18278	SAVINGS ON PURCHASE OF TWO 1/2 TON TRUCKS	(\$10,190)	\$0	\$0
18278	PNEUMATIC ROCK DRILL	\$1,281	\$0	\$0
18278	TRENCHER ATTACHMENT FOR TRACK LOADER	\$1,963	\$0	\$0
18278	F-750 DUMP TRUCK	\$0	\$64,000	\$0
18278	SAVINGS ON PURCHASE OF F-750 DUMP TRUCK	\$0	(\$10,120)	\$0
18278	FISCHER SURELOCK LOCATOR BOX	\$0	\$2,000	\$0
18278	ICS PIPE SAWS WITH CHAINS	\$0	\$2,000	\$0
18278	(1) 1/2 TON 4X4 PICK UP TRUCK FOR METER READERS	\$0	\$0	\$20,000
18278	SHELVING FOR PARTS	\$0	\$0	\$4,000
18278	SEWER REPLACEMENT - TALLENT STREET	\$0	\$0	\$80,000
18278	LIFT STATION MOTORS (5 YEAR PLAN)	\$0	\$0	\$5,000
18278	(2) 5500 4X4 DUMP TRUCKS	\$0	\$0	\$80,000
18278	(1) ONE-TON WITH CRANE PUMP RUN TRUCK	\$0	\$0	\$40,000
18278	(2) ONE-TON 4X4 SERVICE TRUCKS	\$0	\$0	\$80,000
	TOTAL SEWER COLLECTION	\$659,664	\$813,830	\$309,000
SEWER TREATMENT PLANT				
16595	WWTP FINAL PAYMENT	\$687,908	\$0	\$0
18278	MINI-SPLIT HVAC UNIT	\$5,140	\$0	\$0
18278	GRIT BRIDGE CABEL REEL	\$3,997	\$0	\$0
18278	DIGESTOR BLOWER	\$0	\$10,000	\$0
18278	GRIT AUGER	\$0	\$15,000	\$0
18278	WEG MOTOR FOR BLOWERS	\$0	\$0	\$25,000
18278	EQ PUMP	\$0	\$0	\$25,000
18278	IPS PUMP	\$0	\$0	\$25,000
18278	HOT WATER PRESSURE WASHER	\$0	\$0	\$12,000
18278	(2) FLOW METERS	\$0	\$0	\$12,000
18278	CERTIFIED CALIBRATION WEIGHTS	\$0	\$0	\$5,000
	TOTAL SEWER TREATMENT	\$697,045	\$25,000	\$104,000
SEWER ACCOUNTING/ADMINISTRATION				
16560	AUTOMATED METER INFORMATION SYSTEM	\$0	\$0	\$1,000,000
	TOTAL SEWER ACCOUNTING/ADMINISTRATION	\$0	\$0	\$1,000,000

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