

GENERAL FUND - REVENUES FY 2025-26			
Account		FY 2025-26	FY 2025-26
Number	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS BUDGET TOTAL
	LOCAL TAXES		
31110	REAL & PERSONAL PROPERTY TAX	\$3,960,000	\$3,960,000
31200	PROPERTY TAX DELINQUENT	\$100,000	\$120,000
31300	INTEREST, PENALTY, COURT COST	\$25,000	\$25,000
31610	LOCAL SALES TAX	\$5,200,000	\$5,200,000
31710	WHOLESALE BEER TAX	\$300,000	\$255,000
31720	WHOLESALE LIQUOR TAX	\$280,000	\$245,000
31800	LOCAL BUSINESS TAX	\$200,000	\$300,000
31912	CABLE TV FRANCHISE	\$70,000	\$70,000
31980	MIXED DRINK TAXES	\$5,500	\$8,750
	TOTAL LOCAL TAXES	\$10,140,500	\$10,183,750
	LICENSE AND PERMITS		
32210	BEER ANNUAL PRIVILEGE TAX	\$2,900	\$3,100
32220	BEER PERMIT APPLICATION FEES	\$250	\$250
32240	BEER LICENSE HOLDER FINES	\$0	\$0
32410	ANIMAL REGISTRATION	\$100	\$100
32610	BUILDING PERMITS	\$205,000	\$115,000
32650	EXCAVATING PERMITS	\$0	\$0
32710	SIGN PERMITS	\$500	\$1,300
	TOTAL LICENSES AND PERMITS	\$208,750	\$119,750
	INTERGOVERNMENTAL REVENUE		
33310	HOUSING AUTHORITY, LIEU OF TAX	\$55,000	\$56,460
33320	TVA PAYMENTS IN LIEU OF TAX	\$101,020	\$101,020
33410	LAW ENFORCEMENT EDUCATION	\$24,000	\$24,000
33420	FIRE DEPARTMENT EDUCATION	\$16,000	\$24,000
33425	CITY RECORDER DEPARTMENT EDUCATION	\$3,500	\$3,870
33510	STATE SALES TAX	\$1,050,000	\$1,050,000
33511	TELECOM INTERSTATE SALES TAX	\$6,000	\$6,000
33520	STATE INCOME TAX	\$0	\$0
33530	STATE BEER TAX	\$3,900	\$3,900
33553	STATE GASOLINE INSPECTION FEE	\$14,000	\$14,000
33558	TRANSPORTATION MODERNIZATION TAX	\$3,400	\$3,640
33593	CORPORATE/BANK EXCISE TAX	\$30,000	\$41,000
33594	SPORTS BETTING PRIVILEGE TAX	\$12,300	\$17,480
	TOTAL INTERGOVERNMENTAL REVENUE	\$1,319,120	\$1,345,370
	GRANT REVENUE		
33114	FIRE 2025 CDBG GRANT	\$0	\$52,550
33190	OTHER FEDERAL GRANTS-H.I.D.T.A. & BULLETPROOF VESTS	\$0	\$20,860
33430	OTHER GRANTS - OPIOID & OUTDOOR PLANNING GRANT	\$0	\$110,270
33450	STATE GRANT - PROJECT DIABETES	\$0	\$150,000
33470	FIRE HMEP GRANT	\$52,800	\$52,800
33480	POLICE RECRUITMENT AND RETENTION GRANT	\$0	\$14,000
33490	T.H.S.O. GRANTS	\$12,500	\$31,300
33560	STATE STP PROJECT REVENUE	\$18,850	\$73,850
33720	PEP & JHFB GRANTS	\$90,370	\$90,370
	TOTAL GRANT REVENUE	\$174,520	\$596,000

GENERAL FUND - REVENUES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	FY 2025-26 AMENDMENTS	FY 2025-26 BUDGET TOTAL
CHARGES FOR SERVICES				
GENERAL				
34121	CLERK'S FEES - BUSINESS TAX	\$2,500		\$2,500
34190	PLANNING COMMISSION FILING FEE	\$400		\$400
34191	HISTORIC ZONING FILING FEE	\$100		\$100
34210	SPECIAL POLICE SERVICE-CNU	\$340,000	\$50,090	\$390,090
34310	HWYS & STREETS CHARGES FOR SERV.	\$125,980		\$125,980
	TOTAL GENERAL SERVICES	\$468,980	\$50,090	\$519,070
COMMUNITY CENTER				
34711	SEASON PASSES	\$38,000	(\$3,000)	\$35,000
34712	ENTRY FEES	\$50,000	(\$2,000)	\$48,000
34714	MEETING ROOM RENTAL	\$30,000	\$4,000	\$34,000
34716	SILVER SNEAKERS/ASH	\$7,000	\$2,400	\$9,400
34717	PROGRAM INCOME	\$12,000	\$2,000	\$14,000
	TOTAL COMMUNITY CENTER	\$137,000	\$3,400	\$140,400
OUTDOOR SWIMMING POOL				
34721	SEASON PASSES	\$3,500	(\$1,000)	\$2,500
34722	ADMITTANCE FEES	\$30,000		\$30,000
34723	SWIMMING LESSONS	\$5,000	(\$2,500)	\$2,500
34724	RENTAL CHARGES	\$6,000	\$2,000	\$8,000
34725	POOL CONCESSIONS	\$5,000	\$1,000	\$6,000
	TOTAL OUTDOOR SWIMMING POOL	\$49,500	(\$500)	\$49,000
GENERAL RECREATION				
34740	BASKETBALL GATE CHARGES	\$1,000	\$320	\$1,320
34741	TEE BALL CHARGES	\$800		\$800
34743	BASKETBALL YOUTH ENTRY FEES	\$1,200	(\$700)	\$500
34747	SOFTBALL FEES	\$0		\$0
34748	SALE OF BASKETBALL SHIRTS	\$500	(\$290)	\$210
34749	SALE OF T-BALL SHIRTS	\$450		\$450
34750	FESTIVAL PERMITS	\$2,000	\$230	\$2,230
34790	OTHER RECREATION CHARGES	\$0		\$0
	TOTAL GENERAL RECREATION	\$5,950	(\$440)	\$5,510

GENERAL FUND - REVENUES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	FY 2025-26 ADENDMENTS	FY 2025-26 BUDGET TOTAL
	FINES, FORFEITS, & PENALTIES			
35100	CITY LITIGATION TAX	\$13,000	\$1,500	\$14,500
35110	CITY COURT FINES AND COSTS	\$130,000	\$46,000	\$176,000
35140	DRUG FINES	\$17,000	(\$5,000)	\$12,000
35160	FINES FROM COUNTY COURT	\$25,000		\$25,000
35300	CITY FINES PENALTIES	\$3,000	\$2,000	\$5,000
	TOTAL FINES, FORFEITS, & PENALTIES	\$188,000	\$44,500	\$232,500
	OTHER REVENUE			
36100	INTEREST EARNINGS	\$550,000		\$550,000
36211	HOSPITAL LEASE PAYMENTS	\$850,000		\$850,000
36212	RENT FROM WATER/SEWER	\$60,000		\$60,000
36215	MOB LEASE PAYMENT	\$2,000		\$2,000
36330	SALE OF EQUIPMENT	\$2,750	\$11,540	\$14,290
36350	INSURANCE RECOVERIES	\$4,600	\$3,000	\$7,600
36700	CONTRIBUTION AND DONATIONS - PRIVATE	\$151,490		\$151,490
36710	CONTRIBUTION AND DONATIONS - MOSSY CREEK FESTIVAL	\$500		\$500
36720	CONTRIBUTION AND DONATIONS - ORGANIZATIONS	\$0		\$0
36721	CONTRIBUTION FROM COUNTY-FIRE DEPARTMENT	\$96,880		\$96,880
36900	OTHER FINANCING SOURCES	\$17,440	\$7,000	\$24,440
36910	PREMIUM ON BOND SALE	\$0	\$141,250	\$141,250
36920	SALE OF BONDS PROCEEDS	\$5,300,000		\$5,300,000
	TOTAL OTHER REVENUE	\$7,035,660	\$162,790	\$7,198,450
	TOTAL GENERAL FUND REVENUES	\$19,727,980	\$661,820	\$20,389,800
27100	UNASSIGNED FUND BALANCE-DECREASE	\$508,020	\$2,519,140	\$3,027,060
	TOTAL REVENUES AND FUND BALANCE	\$20,236,000	\$3,180,960	\$23,416,860
	GRAND TOTAL-EXPENDITURES	\$20,236,000	\$3,180,960	\$23,416,860
	UNASSIGNED FUND BALANCE INCREASE			

GENERAL FUND - EXPENDITURES FY 2025-26			
Account		FY 2025-26	FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS
			BUDGET TOTAL
41111	CITY COUNCIL		
111	SALARIES	\$20,400	\$20,400
141	OASI	\$4,800	\$4,800
143	RETIREMENT - CURRENT	\$2,000	\$2,000
148	EMPLOYEE EDUCATION AND TRAINING	\$500	\$500
211	POSTAGE, BOX RENT, ETC.	\$50	\$50
224	DUPLICATION	\$900	\$900
235	MEMBERSHIPS, REGISTRATION	\$500	\$500
236	PUBLIC RELATION	\$8,000	\$8,000
237	ADVERTISING	\$1,000	\$1,000
239	DUES- TML	\$12,150	\$12,150
239	DUES-ETDD	\$0	\$0
239	DUES-CHAMBER	\$0	\$0
245	TELEPHONE AND TELEGRAPH	\$1,400	\$1,400
252	LEGAL SERVICES	\$0	\$0
255	DATA PROCESSING SERVICES	\$0	\$0
258	WEB SITE SERVICES	\$1,600	\$1,600
259	PROFESSIONAL SERVICES-CODE UPDATE/APPRaisal	\$2,500	\$2,500
259	OTHER PROFESSIONAL SERVICES (FIREWORKS/125th Anniversary Celebration)	\$30,000	(\$30,000)
283	OUT-OF-TOWN EXPENSE	\$1,500	\$1,500
285	STAFF LOCAL TRAVEL	\$30,000	\$30,000
287	MEALS AND ENTERTAINMENT	\$30,000	\$30,000
310	OFFICE SUPPLIES AND MATERIALS	\$100	\$100
311	OFFICE STATIONARY AND FORMS	\$100	\$100
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER	\$0	\$0
323	FOOD	\$500	\$500
326	CLOTHING	\$1,000	\$1,000
790	CONTRIBUTION TO JEFFERSON ALLIANCE	\$50,000	\$50,000
790	CONTRIBUTION TO MOSSY CREEK FOUNDATION	\$5,000	\$5,000
790	HERITAGE CENTER AT MOSSY CREEK	\$8,000	\$8,000
790	CONTRIBUTION TO CHRISTMAS IN JEFF. CO./CHAMBER EVENT	\$1,000	\$1,000
949	OTHER MACHINERY AND EQUIPMENT	\$0	\$0
	TOTAL CITY COUNCIL	\$213,000	(\$30,000)
			\$183,000

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
41210	CITY COURT			
252	LEGAL SERVICES	\$20,000		\$20,000
290	CONTRACTUAL SERVICES-SPANISH INTERPRETER	\$200		\$200
	TOTAL CITY COURT	\$20,200	\$0	\$20,200

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2025-26		FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
41320	CITY MANAGER			
111	SALARIES - PERM. EMPLOYEES REG.	\$117,000	\$3,350	\$120,350
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI	\$8,860		\$8,860
143	RETIREMENT	\$12,360		\$12,360
146	WORKMEN'S COMPENSATION	\$500		\$500
147	UNEMPLOYMENT INSURANCE	\$50		\$50
148	EMPLOYEY EDUCATIONAND TRAINING	\$5,500		\$5,500
211	POSTAGE, BOX RENT, ETC.	\$100		\$100
224	DUPLICATION	\$500		\$500
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$100		\$100
235	MEMBERSHIPS, REGISTRATION	\$4,000		\$4,000
236	PUBLIC RELATIONS	\$0		\$0
239	OTHER PUBLICITY, SUBSCR. DUES	\$6,500		\$6,500
245	TELEPHONE AND TELEGRAPH	\$2,500		\$2,500
259	OTHER PROFESSIONAL SERVICES	\$0	\$1,500	\$1,500
263	REPAIR, MAINTENANCE OFFICE EQUIP.	\$0		\$0
283	OUT-OF-TOWN EXPENSE	\$10,000		\$10,000
285	STAFF LOCAL TRAVEL	\$8,400		\$8,400
287	MEALS AND ENTERTAINMENT	\$0		\$0
310	OFFICE SUPPLIES AND MATERIALS	\$1,000		\$1,000
311	OFFICE STATIONERY AND FORMS	\$200		\$200
312	SMALL EQUIPMENT ITEMS	\$1,000		\$1,000
323	FOOD	\$500		\$500
326	CLOTHING - CITY LOGO SHIRTS	\$1,000		\$1,000
329	OTHER OPERATING SUPPLIES	\$1,000		\$1,000
	TOTAL CITY MANAGER	\$181,070	\$4,850	\$185,920

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
41430	GENERAL ELECTIONS			
237	ADVERTISING	\$0		\$0
311	OFFICE STATIONERY AND FORMS	\$0		\$0
	TOTAL GENERAL ELECTIONS	\$0	\$0	\$0

GENERAL FUND - EXPENDITURES FY 2025-26			
Account		FY 2025-26	FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS
			BUDGET TOTAL
41510	CITY RECORDER		
111	SALARIES - PERM. EMPLOYEES REG.	\$258,150	\$7,890
129	OTHER WAGES (LONGEVITY-KIM CARMICHAEL)	\$0	\$0
131	TERMINAL PAY AND SICK LEAVE	\$0	\$0
141	OASI	\$19,750	\$19,750
143	RETIREMENT	\$27,550	\$27,550
146	WORKMEN'S COMPENSATION	\$600	\$600
147	UNEMPLOYMENT INSURANCE	\$130	\$130
148	EMPLOYEE EDUCATION AND TRAINING	\$4,500	\$4,500
211	POSTAGE, BOX RENT, ETC.	\$4,000	\$4,000
224	DUPLICATION	\$2,000	\$1,500
227	MAP PRINTING	\$0	\$0
231	PUBLICATION OF NOTICES	\$2,500	\$2,500
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$100	\$100
235	MEMBERSHIPS, REGISTRATION	\$1,000	\$1,000
239	DOCUMENT SHREDDING FEE	\$0	\$0
245	TELEPHONE AND TELEGRAPH	\$1,850	\$500
251	MEDICAL, DENTAL, VITAL STATS	\$100	\$100
255	DATA PROCESSING SERVICES	\$28,500	\$28,500
259	OTHER PROFESSIONAL SERVICES	\$500	\$500
263	REPAIR, MAINTENANCE FURNITURE ETC.	\$500	\$500
283	OUT-OF-TOWN EXPENSE	\$1,000	\$1,000
285	STAFF LOCAL TRAVEL	\$300	\$300
293	RECORDING DOCUMENTS	\$100	\$100
310	OFFICE SUPPLIES	\$5,000	\$5,000
311	OFFICE STATIONERY AND FORMS	\$2,500	\$2,500
312	SMALL EQUIPMENT ITEMS	\$1,000	\$1,000
326	CITY LOGO SHIRTS	\$2,000	\$2,000
329	OTHER OPERATING SUPPLIES	\$0	\$0
555	BANK SERVICE CHARGES-WIRES	\$250	\$250
556	BANK SERVICE CHARGES-DIRECT DEPOSIT	\$1,200	\$1,000
745	PROPERTY TAX RELIEF MATCH	\$25,000	\$25,000
948	COMPUTER EQUIPMENT	\$4,000	\$4,000
949	OTHER MACHINERY AND EQUIPMENT	\$800	\$800
	TOTAL CITY RECORDER	\$394,880	\$10,890

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
41520	CITY ATTORNEY			
252	LEGAL SERVICES	\$20,000		\$20,000
	TOTAL CITY ATTORNEY	\$20,000	\$0	\$20,000

GENERAL FUND - EXPENDITURES FY 2025-26			
Account		FY 2025-26	FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENT
			BUDGET TOTAL
41530	ACCOUNTING AND AUDITING		
253	ACCOUNTING AND AUDITING SERVICES	\$31,000	\$31,000
253	ACCOUNTING AND AUDITING SERVICES - JCIDB	\$7,500	\$7,500
253	OTHER ACCOUNTING SERVICES-CAPITAL OUTLAY	\$6,000	\$6,000
253	STATE AUDIT CONVERSION COSTS	\$2,500	\$2,500
253	OPEB EVALUATION	\$0	\$0
	TOTAL ACCOUNTING AND AUDITING	\$47,000	\$0
41550	TAX ADMINISTRATION		
259	OTHER PROFESSIONAL SERVICES	\$5,000	\$5,000
	TOTAL TAX ADMINISTRATION	\$5,000	\$0
41640	DATA PROCESSING		
111	SALARIES - PERM. EMPLOYEES REG.	\$68,960	\$2,090
131	TERMINAL PAY AND SICK LEAVE	\$0	\$0
141	OASI (EMPLOYER'S SHARE)	\$5,280	\$5,280
143	RETIREMENT-CURRENT	\$7,360	\$7,360
146	WORKMEN'S COMPENSATION	\$180	\$180
147	UNEMPLOYMENT INSURANCE	\$20	\$20
148	EMPLOYEE EDUCATION AND TRAINING	\$0	\$0
211	POSTAGE, BOX RENT, ETC	\$100	\$100
224	DUPLICATION	\$200	\$200
231	PUBLICATION OF FORMAL AND LEGAL NOTICES	\$0	\$0
233	SUBSCRIPTIONS TO NEWSPAPERS AND PERIODICALS	\$0	\$0
235	MEMBERSHIPS, REGISTRATION FEE, AND TUITION	\$200	\$1,120
245	TELEPHONE	\$500	\$500
251	MEDICAL, DENTAL, VETERINARY, AND VITAL STATISTICS	\$0	\$0
255	DATA PROCESSING	\$39,670	\$5,000
259	OTHER PROFESSIONAL SERVICES	\$400	\$400
263	REPAIR AND MAINTENANCE FURNITURE, OFFICE	\$0	\$0
283	OUT-OF-TOWN EXPENSE	\$1,350	\$1,350
285	STAFF LOCAL TRAVEL	\$350	\$350
310	OFFICE SUPPLIES AND MATERIALS	\$1,000	\$1,000
311	OFFICE STATIONERY AND FORMS	\$100	\$100
312	SMALL ITEMS OF EQUIPMENT	\$600	\$600
326	CLOTHING AND UNIFORMS	\$250	\$250
329	OTHER OPERATING SUPPLIES	\$100	\$100
341	CONSUMABLE TOOLS	\$250	\$250
948	COMPUTER EQUIPMENT	\$3,000	\$840
	TOTAL DATA PROCESSING	\$129,870	\$9,050

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
41650	PERSONNEL ADMINISTRATION			
111	SALARIES	\$0		\$0
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI	\$0		\$0
143	RETIREMENT	\$0		\$0
146	WORKERS COMPENATION	\$0		\$0
147	UNEMPLOYMENT	\$0		\$0
148	EMPLOYEE EDUCATION AND TRAINING	\$0		\$0
211	POSTAGE, BOX RENT, ETC.	\$0		\$0
224	DUPLICATION	\$0		\$0
235	MEMBERSHIPS, REGISTRATION	\$1,250		\$1,250
236	PUBLIC RELATION	\$12,000		\$12,000
237	ADVERTISING	\$300		\$300
245	TELEPHONE AND TELEGRAPH	\$0		\$0
259	OTHER PROFESSIONAL SERVICES	\$0		\$0
259	OTHER PROFESSIONAL SERVICES (SALARY COMPENSATION STUDY)	\$0		\$0
263	REPAIR AND MAINTENANCE-OFFICE EQUIPMENT	\$0		\$0
283	OUT-OF-TOWN EXPENSE	\$0		\$0
285	STAFF LOCAL TRAVEL	\$0		\$0
310	OFFICE SUPPLIES AND MATERIALS	\$0		\$0
311	OFFICE STATIONERY AND FORMS	\$0		\$0
312	SMALL ITEMS OF EQUIPMENT	\$0		\$0
	TOTAL PERSONNEL ADMINISTRATION	\$13,550	\$0	\$13,550

GENERAL FUND - EXPENDITURES FY 2025-26			
Account		FY 2025-26	FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS
			BUDGET TOTAL
41710	BUILDING INSPECTOR/CODES ENFORCEMENT		
111	SALARIES-PERM. EMPLOYEES REG.	\$119,500	\$3,190
131	TERMINAL PAY AND SICK LEAVE	\$0	\$0
141	OASI	\$9,140	\$9,140
143	RETIREMENT	\$12,750	\$12,750
146	WORKMEN'S COMPENSATION	\$3,220	\$3,220
147	UNEMPLOYMENT INSURANCE	\$60	\$60
148	EMPLOYEE EDUCATION AND TRAINING	\$5,000	\$5,000
211	POSTAGE, BOX RENT, ETC.	\$1,000	\$1,000
213	AUTOMOBILE LICENSES AND TITLES	\$0	\$0
224	DUPLICATION	\$750	\$750
235	MEMBERSHIPS, REGISTRATION	\$490	\$490
237	ADVERTISING	\$600	\$750
239	OTHER PUBLICITY, SUBSCRIPTIONS, AND DUES	\$5,000	\$5,000
245	TELEPHONE AND TELEGRAPH	\$2,500	\$2,500
255	DATA PROCESSING SERVICES	\$0	\$250
257	PLANNING SERVICES-ETDD	\$11,950	\$11,950
259	OTHER PROFESSIONAL SERVICES-AEC	\$6,000	\$6,000
262	REPAIR, MAINT. OTHER MACHINERY	\$250	\$250
263	REPAIR AND MAINTENANCE FURNITURE	\$0	\$0
283	OUT-OF-TOWN EXPENSE	\$400	\$400
287	MEALS AND ENTERTAINMENT	\$600	\$600
310	OFFICE SUPPLIES AND MATERIALS	\$1,500	\$1,500
311	OFFICE STATIONERY AND FORMS	\$300	\$300
312	SMALL ITEMS OF EQUIPMENT	\$300	\$300
326	CITY LOGO SHIRTS	\$500	\$500
329	OTHER OPERATING SUPPLIES	\$250	\$250
331	GAS, OIL, DIESEL, GREASE	\$1,000	\$500
332	MOTOR VEHICLE PARTS	\$500	\$500
334	TIRES	\$0	\$0
342	SIGN PARTS AND SUPPLIES	\$200	\$200
944	TRANSPORTATION EQUIPMENT	\$0	\$0
948	COMPUTER EQUIPMENT	\$0	\$0
	TOTAL BUILDING INSPECTOR/CODES ENFORCEMENT	\$183,760	\$4,690

GENERAL FUND - EXPENDITURES FY 2025-26			
Account		FY 2025-26	FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS
			BUDGET TOTAL
41800	BUILDING MAINTENANCE PERSONNEL		
111	SALARIES- PERM. EMPLOYEES REG.	\$164,700	\$5,140
112	SALARIES- PERM. EMPLOYEES OT	\$1,000	
131	TERMINAL PAY AND SICK LEAVE	\$0	
141	OASI	\$12,600	
143	RETIREMENT	\$17,570	
146	WORKMEN'S COMPENSATION	\$5,800	
147	UNEMPLOYMENT INSURANCE	\$120	
213	AUTOMOBILE LICENSES AND TITLES	\$0	
239	OTHER PUBLICITY, SUBSCRIPTIONS	\$0	\$2,000
245	TELEPHONE	\$0	\$100
251	MEDICAL, DENTAL, VITAL STATS	\$100	
261	REPAIR, MAINT. MOTOR VEHICLES	\$200	
262	REPAIR & MAINTENANCE MACHINERY	\$0	
266	REPAIR & MAINTENANCE BUILDINGS	\$0	
310	OFFICE SUPPLIES AND MATERIALS	\$100	
312	SMALL ITEMS OF EQUIPMENT	\$1,500	
326	CLOTHING AND UNIFORMS	\$3,400	
329	OTHER OPERATING SUPPLIES	\$500	
331	GAS, OIL, DIESEL, GREASE	\$8,000	
332	MOTOR VEHICLE PARTS	\$700	\$1,200
333	MACHINERY AND EQUIPMENT PARTS	\$200	
334	TIRES, TUBES AND ETC.	\$1,000	
341	CONSUMABLE TOOLS	\$1,000	
425	SMALL HARDWARE, WIRE/NAIls ETC.	\$0	
948	COMPUTER EQUIPMENT	\$0	
	TOTAL BUILDING MAINT. PERSONNEL	\$218,490	\$8,440
			\$226,830

GENERAL FUND - EXPENDITURES FY 2025-26			
Account	ACCOUNT NAME	FY 2025-26	
		BUDGET / AMENDMENTS	AMENDMENTS
			FY 2025-26 BUDGET TOTAL
41810	CITY HALL BUILDINGS		
241	ELECTRIC	\$60,000	\$60,000
242	WATER	\$350	\$350
243	SEWER	\$500	\$500
259	CLEANING SERVICE-CITY CENTER & CINTAS DOOR MAT SERVICE	\$16,440	\$16,440
260	REPAIR AND MAINT. SERVICE	\$1,000	\$1,000
262	REPAIR AND MAINT. OTHER MACHINERY	\$2,000	\$2,000
266	REPAIR AND MAINT. BUILDINGS	\$10,000	\$10,000
312	SMALL ITEMS OF EQUIPMENT	\$300	\$300
321	AGRICULTURE AND HORTICULTURE SUPPLIES	\$500	\$500
323	FOOD	\$700	\$700
324	JANITORIAL SUPPLIES	\$15,560	\$15,560
551	TRUSTEE FEES	\$1,000	\$1,000
611	PRINCIPAL-GENERAL OBLIGATION BONDS (2017)	\$385,000	\$385,000
631	INTEREST-GENERAL OBLIGATION BONDS (2017)	\$115,280	\$115,280
949	OTHER EQUIPMENT	\$20,000	\$21,000
	TOTAL CITY HALL BUILDINGS	\$628,630	\$629,630

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
41860	PUBLIC WORKS BUILDINGS			
241	ELECTRIC	\$9,000	\$2,000	\$11,000
242	WATER	\$600		\$600
244	GAS	\$6,500	\$700	\$7,200
259	OTHER PROFESSIONAL SERVICES	\$1,880		\$1,880
262	REPAIR AND MAINT. OTHER MACHINERY	\$0		\$0
266	REPAIR AND MAINT. BUILDINGS	\$7,000		\$7,000
312	SMALL ITEMS OF EQUIPMENT	\$300		\$300
324	JANITORIAL SUPPLIES	\$5,120		\$5,120
329	OTHER OPERATING SUPPLIES	\$800		\$800
333	MACHINERY AND EQUIPMENT PARTS	\$0		\$0
335	PAINTING OR PLUMBING SUPPLIES	\$500		\$500
929	BUILDING IMPROVEMENTS (NEW SALT BUILDING)	\$0		\$0
949	OTHER MACINERY AND EQUIPMENT	\$0	\$2,100	\$2,100
	TOTAL PUBLIC WORKS BUILDINGS	\$31,700	\$4,800	\$36,500

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
41900	INDUSTRIAL DEVELOPMENT BOARD			
329	OTHER OPERATING SUPPLIES	\$0		\$0
790	CONTRIBUTION TO IDB-YEARLY ISSUANCE FEE	\$0		\$0
	TOTAL INDUSTRIAL DEVELOPMENT BOARD	\$0	\$0	\$0
41912	BEAUTIFICATION PROJECT			
321	AGRICULTURE AND HORTICULTURE SUPPLIES	\$3,500		\$3,500
342	SIGN PARTS AND SUPPLIES	\$1,500		\$1,500
	TOTAL BEAUTIFICATION PROJECT	\$5,000	\$0	\$5,000
41926	FIRE STATION 2 PROJECT			
254	ARCHITECTURAL, ENGINEERING, AND LANDSCAPING	\$36,750	\$142,150	\$178,900
259	OTHER PROFESSIONAL SERVICES	\$22,000		\$22,000
612	BOND SALE EXPENSE	\$0	\$120,820	\$120,820
920	BUILDINGS	\$5,186,910		\$5,186,910
	TOTAL FIRE STATION 2 PROJECT	\$5,245,660	\$262,970	\$5,508,630
41927	SIDEWALK IMPROVEMENT PROJECT (PROJECT DIABETES)			
259	OTHER PROFESSIONAL SERVICES	\$0	\$150,000	\$150,000
	TOTAL SIDEWALK IMPROVEMENT PROJECT	\$0	\$150,000	\$150,000

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2025-26		FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
42100	POLICE			
111	SALARIES - PERM. EMPLOYEES	\$1,876,280	\$62,400	\$1,938,680
112	SALARIES - PERM. EMPLOYEES OT	\$156,000		\$156,000
114	SALARIES - TEMP. EMPLOYEES REG. (3 PART TIME)	\$18,650		\$18,650
129	OTHER WAGES	\$0		\$0
131	TERMINAL PAY & SICK LEAVE	\$40,000		\$40,000
141	OASI (EMPLOYEE SHARE)	\$144,960		\$144,960
143	RETIREMENT - INCLUDES ADDITIONAL 3.5%	\$240,710		\$240,710
146	WORKMEN'S COMPENSATION	\$85,000		\$85,000
147	UNEMPLOYMENT INSURANCE	\$870		\$870
148	EMPLOYEE EDUCATION AND TRAINING	\$10,000		\$10,000
211	POSTAGE, BOX RENT, ETC.	\$1,100		\$1,100
213	AUTOMOBILE LICENSES AND TITLES	\$300		\$300
216	RADIO FEES	\$0		\$0
217	VEHICLE TOW-IN SERVICES	\$500		\$500
224	DUPLICATION	\$1,700		\$1,700
235	MEMBERSHIPS, REGISTRATION	\$15,000		\$15,000
236	PUBLIC RELATIONS	\$1,000		\$1,000
237	ADVERTISING	\$100		\$100
239	OTHER PUBLICITY, SUBSCR. DUES	\$1,500		\$1,500
241	ELECTRIC	\$350		\$350
245	TELEPHONE AND TELEGRAPH	\$27,000		\$27,000
251	MEDICAL, DENTAL, VETERINARY	\$3,000		\$3,000
255	DATA PROCESSING SERVICES	\$45,500		\$45,500
259	PROFESSIONAL SERVICES	\$500		\$500
261	REPAIR & MAINT. MOTOR VEHICLES	\$15,000		\$15,000
262	REPAIR & MAINT. OTHER MACHINERY	\$2,500		\$2,500
283	OUT-OF-TOWN EXPENSE	\$6,900	\$2,500	\$9,400
290	OTHER CONTRACTUAL SERVICES	\$0		\$0
310	OFFICE SUPPLIES AND MATERIALS	\$1,000		\$1,000
311	OFFICE STATIONERY AND FORMS	\$1,000		\$1,000
312	SMALL ITEMS OF EQUIPMENT	\$9,900		\$9,900
	(THSO GRANT-PRINTERS & VEHICLE MOUNTS - \$9,850)			
	(3 CYBERPOWER BATTERY BACKUPS - \$900)			
	(WALMART GRANT - CELL PHONE PROTECTIVE CASES - \$1000)			
323	FOOD	\$3,500		\$3,500
326	CLOTHING AND UNIFORMS	\$29,750		\$29,750
327	FIRE ARM SUPPLIES	\$16,000	\$11,540	\$27,540
328	EDUCATIONAL SUPPLIES	\$500		\$500
329	OTHER OPERATING SUPPLIES	\$1,000		\$1,000
331	GAS, OIL, DIESEL, GREASE	\$80,000	\$15,000	\$95,000
332	MOTOR VEHICLE PARTS	\$15,000	\$5,000	\$20,000
333	MACHINERY AND EQUIPMENT PARTS	\$2,000		\$2,000
334	TIRES, TUBES, ETC.	\$15,000		\$15,000
341	CONSUMABLE TOOLS	\$0		\$0
431	LUMBER	\$500		\$500
621	PRINCIPAL-VEHICLE LEASE PYMT.	\$58,000		\$58,000
633	INTEREST-VEHICLE LEASE PYMT.	\$3,260		\$3,260
944	VEHICLE EQUIPMENT	\$140,000	\$13,000	\$153,000
948	COMPUTERS/SOFTWARE	\$12,700		\$12,700
949	OTHER EQUIPMENT	\$0	\$16,100	\$16,100
	TOTAL POLICE	\$3,083,530	\$125,540	\$3,209,070

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
42123	POLICE SERVICES-CARSON NEWMAN UNIVERSITY			
111	SALARIES - PERM. EMPLOYEES	\$234,190	\$7,510	\$241,700
112	SALARIES - PERM. EMPLOYEES OT	\$21,600		\$21,600
131	TERMINAL PAY SICK LEAVE	\$2,490		\$2,490
141	OASI (EMPLOYEE SHARE)	\$19,000		\$19,000
142	HEALTH/DENTAL/LIFE INSURANCE	\$61,000		\$61,000
143	RETIREMENT - INCLUDES ADDITIONAL 3.5%	\$27,190		\$27,190
146	WORKMEN'S COMPENSATION	\$11,500		\$11,500
147	UNEMPLOYMENT INSURANCE	\$120		\$120
148	EMPLOYEE EDUCATION & TRAINING	\$4,000		\$4,000
283	OUT OF TOWN EXPENSE	\$2,000		\$2,000
326	CLOTHING AND UNIFORMS	\$5,500		\$5,500
327	FIRE ARM SUPPLIES	\$500		\$500
329	OTHER OPERATING SUPPLIES	\$1,000		\$1,000
	TOTAL POLICE SERVICES-CARSON NEWMAN UNIVERSITY	\$390,090	\$7,510	\$397,600

GENERAL FUND - EXPENDITURES FY 2025-26				
		FY 2025-26		FY 2025-26
ACCOUNT NAME		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
42124	RECORDS & IDENTIFICATION			
111	SALARIES - PERM. EMPLOYEES REG.	\$110,870	\$3,280	\$114,150
112	SALARIES - PERM. - OT	\$2,910		\$2,910
114	SALARIES - TEMP. EMPLOYEES REG.	\$23,150		\$23,150
131	SICK LEAVE	\$3,780		\$3,780
141	OASI (EMPLOYEE SHARE)	\$10,250		\$10,250
143	RETIREMENT - CURRENT	\$11,830		\$11,830
146	WORKMEN'S COMPENSATION	\$2,300		\$2,300
147	UNEMPLOYMENT INSURANCE	\$90		\$90
148	EMPLOYEE EDUCATION AND TRAINING	\$1,000		\$1,000
235	MEMBERSHIPS, REG. FEES, & TUITION	\$500		\$500
255	DATA PROCESSING SERVICES	\$25,000		\$25,000
262	REPAIR & MAINT. OTHER EQUIPMENT	\$500		\$500
263	REPAIR & MAINT. FURNITURE & OFFICE	\$0		\$0
283	OUT-OF-TOWN EXPENSE	\$500		\$500
310	OFFICE SUPPLIES AND MATERIALS	\$2,800		\$2,800
311	OFFICE STATIONERY AND FORMS	\$1,000		\$1,000
312	SMALL ITEMS EQUIPMENT	\$500		\$500
326	CLOTHING & UNIFORMS	\$800		\$800
329	OTHER OPERATING SUPPLIES	\$0		\$0
947	OFFICE MACHINERY AND EQUIPMENT	\$0		\$0
948	COMPUTER EQUIPMENT	\$0		\$0
949	OTHER MACHINERY AND EQUIPMENT	\$0		\$0
	TOTAL RECORDS & IDENTIFICATION	\$197,780	\$3,280	\$201,060

GENERAL FUND - EXPENDITURES FY 2025-26				
		FY 2025-26		FY 2025-26
Account	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
42156	POLICE STATION & BUILDINGS			
241	ELECTRIC	\$50,000		\$50,000
242	WATER	\$700		\$700
243	SEWER	\$800		\$800
244	GAS	\$3,000		\$3,000
259	CLEANING SERVICE	\$8,410		\$8,410
260	REPAIR & MAINT. SERVICE	\$2,500		\$2,500
262	REPAIR & MAINT. OTHER MACHINERY	\$3,000		\$3,000
266	REPAIRS TO BUILDING	\$17,000		\$17,000
312	SMALL ITEMS OF EQUIPMENT	\$1,000		\$1,000
324	JANITORIAL SUPPLIES	\$16,760		\$16,760
948	COMPUTER EQUIPMENT	\$20,000		\$20,000
	TOTAL POLICE STATION & BUILDINGS	\$123,170	\$0	\$123,170

GENERAL FUND - EXPENDITURES FY 2025-26		FY 2025-26		FY 2025-26
Account	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
42200	FIRE PROTECTION & CONTROL			
111	SALARIES - PERM. EMPLOYEES	\$1,539,220	\$46,870	\$1,586,090
112	SALARIES - PERM. EMPLOYEES OT	\$80,000		\$80,000
114	SALARIES - TEMP. EMPLOYEES REG	\$87,360		\$87,360
131	TERMINAL PAY & SICK LEAVE	\$50,000		\$50,000
141	OASI (EMPLOYEE SHARE)	\$137,100		\$137,100
143	RETIREMENT (INCLUDES ADDITIONAL 3.5%)	\$197,140		\$197,140
146	WORKMEN'S COMPENSATION	\$39,000		\$39,000
147	UNEMPLOYMENT INSURANCE	\$930		\$930
148	EMPLOYEE EDUCATION AND TRAINING	\$43,500		\$43,500
162	RESERVE FIREMEN	\$50,000	\$7,500	\$57,500
211	POSTAGE, BOX RENT, ETC.	\$400		\$400
213	AUTOMOBILE LICENSES AND TITLES	\$50		\$50
216	RADIO FEES	\$4,300		\$4,300
223	PUBLICATIONS, REPORTS, ETC.	\$500		\$500
224	DUPLICATION	\$750		\$750
235	MEMBERSHIPS, REGISTRATION	\$4,000		\$4,000
236	PUBLIC RELATIONS	\$5,000		\$5,000
237	ADVERTISING	\$500		\$500
239	OTHER PUBLICITY, SUBSCR. DUES	\$0		\$0
245	TELEPHONE AND TELEGRAPH	\$9,000		\$9,000
251	MEDICAL, DENTAL, AND VITAL STATS	\$8,000		\$8,000
255	DATA PROCESSING SERVICES	\$5,500	\$4,600	\$10,100
259	OTHER PROFESSIONAL SERVICES	\$5,000		\$5,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$25,000		\$25,000
262	REPAIR & MAINT. OTHER MACHINERY	\$10,000	\$10,000	\$20,000
283	OUT-OF-TOWN EXPENSE	\$5,000	\$12,500	\$17,500
310	OFFICE SUPPLIES AND MATERIALS	\$2,500		\$2,500
311	OFFICE STATIONERY AND FORMS	\$100		\$100
312	SMALL EQUIPMENT ITEMS	\$21,530		\$21,530
322	CHEMICAL AND MEDICAL SUPPLIES	\$4,000		\$4,000
323	FOOD	\$1,200		\$1,200
326	CLOTHING & UNIFORMS	\$30,000	\$72,600	\$102,600
328	EDUCATIONAL SUPPLIES	\$3,500		\$3,500
329	OTHER OPERATING SUPPLIES	\$4,000		\$4,000
331	GAS, OIL, DIESEL, GREASE	\$30,000		\$30,000
332	MOTOR VEHICLE PARTS	\$8,000		\$8,000
333	MACHINERY & EQUIPMENT PARTS	\$2,000	\$5,500	\$7,500
334	TIRES, TUBES, ETC.	\$10,000		\$10,000
335	PAINTING AND PLUMBING SUPPLIES	\$500		\$500
339	OTHER SUPPLIES-HAZARDOUS	\$5,000		\$5,000
392	HYDRANTS	\$500		\$500
513	LIABILITY	\$0		\$0
519	OTHER INSURANCE - VOLUNTEERS	\$2,000		\$2,000
947	OFFICE MACHINERY AND EQUIPMENT	\$5,000		\$5,000
944	TRANSPORTATION EQUIPMENT	\$0	\$1,976,880	\$1,976,880
949	OTHER MACHINERY & EQUIPMENT	\$129,840	\$62,270	\$192,110
	TOTAL FIRE PROTECTION	\$2,566,920	\$2,198,720	\$4,765,640

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
42254	FIRE STATION & BUILDINGS			
241	ELECTRIC	\$48,000		\$48,000
242	WATER	\$1,500		\$1,500
243	SEWER	\$1,500		\$1,500
244	GAS	\$6,000	\$2,400	\$8,400
254	ARCHITECTURAL DESIGN	\$0		\$0
259	OTHER PROFESSIONAL SERVICES	\$2,410	\$1,600	\$4,010
260	REPAIR AND MAINT. SERVICES	\$5,000		\$5,000
262	REPAIR AND MAINT. OTHER MACHINERY	\$1,500		\$1,500
266	REPAIR AND MAINT. BUILDINGS	\$13,000	\$7,500	\$20,500
312	SMALL ITEMS OF EQUIPMENT	\$300		\$300
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$3,500		\$3,500
329	OTHER OPERATING SUPPLIES	\$500		\$500
335	PAINTING AND PLUMBING SUPPLIES	\$0		\$0
611	RETIREMENT OF BONDS	\$100,000		\$100,000
631	G.O. BONDS 2025-INTEREST PAYMENT	\$302,950		\$302,950
948	COMPUTER EQUIPMENT	\$0		\$0
949	OTHER MACHINERY & EQUIPMENT	\$20,000		\$20,000
	TOTAL FIRE STATION & BUILDINGS	\$506,160	\$11,500	\$517,660

GENERAL FUND - EXPENDITURES FY 2025-26				
		FY 2025-26		FY 2025-26
Account	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
43000	PUBLIC WORKS			
111	SALARIES - PERM. EMPLOYEES REG.	\$78,580	\$2,380	\$80,960
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYEE SHARE)	\$6,010		\$6,010
143	RETIREMENT - CURRENT	\$8,380		\$8,380
146	WORKMEN'S COMPENSATION	\$170		\$170
147	UNEMPLOYMENT INSURANCE	\$30		\$30
148	EMPLOYEE EDUCATION AND TRAINING	\$500		\$500
211	POSTAGE, BOX RENT, ETC.	\$200		\$200
224	DUPLICATION	\$500		\$500
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$100		\$100
235	MEMBERSHIPS, REGISTRATION	\$300		\$300
237	ADVERTISING	\$100		\$100
239	OTHER PUBLICITY, SUBSCR. DUES	\$6,800		\$6,800
245	TELEPHONE AND TELEGRAPH	\$1,500		\$1,500
251	MEDICAL, DENTAL, AND VITAL STATS	\$100		\$100
255	DATA PROCESSING SERVICES	\$400		\$400
259	OTHER PROFESSIONAL SERVICES	\$0		\$0
263	REPAIR, MAINT. OFFICE FURNITURE	\$200		\$200
283	OUT-OF-TOWN EXPENSE	\$500		\$500
285	STAFF LOCAL TRAVEL	\$0		\$0
310	OFFICE SUPPLIES AND MATERIALS	\$2,000		\$2,000
311	OFFICE STATIONERY AND FORMS	\$500		\$500
312	SMALL ITEMS OF EQUIPMENT	\$150	\$500	\$650
326	CLOTHING AND UNIFORMS	\$200		\$200
329	OTHER OPERATING SUPPLIES	\$100		\$100
947	OFFICE MACHINERY AND EQUIPMENT	\$4,000	\$400	\$4,400
948	COMPUTER EQUIPMENT	\$500		\$500
	TOTAL PUBLIC WORKS	\$111,820	\$3,280	\$115,100

GENERAL FUND - EXPENDITURES FY 2025-26				
		FY 2025-26		FY 2025-26
Account	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
43117	OLD AJ HWY PAVING PROJECT			
254	ARCHITECTURAL/ENGINEERING SERVICES	\$0	\$35,000	\$35,000
	TOTAL HWYS, STREETS, & ROADWAYS	\$0	\$35,000	\$35,000

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
43120	HWYS, STREETS, & ROADWAYS			
111	SALARIES - PERM. EMPLOYEES REG.	\$467,400	\$11,910	\$479,310
112	SALARIES - PERM. EMPLOYEES OT	\$48,000		\$48,000
129	OTHER WAGES	\$0	\$3,800	\$3,800
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYEE SHARE)	\$38,560		\$38,560
143	RETIREMENT - CURRENT	\$49,880		\$49,880
146	WORKMEN'S COMPENSATION	\$33,680		\$33,680
147	UNEMPLOYMENT INSURANCE	\$300		\$300
148	EMPLOYEE EDUCATION AND TRAINING	\$500		\$500
213	AUTOMOBILE LICENSE AND TITLES	\$100		\$100
217	VEHICLE TOW-IN SERVICES	\$0		\$0
237	ADVERTISING	\$100		\$100
241	ELECTRIC	\$1,200	\$600	\$1,800
245	TELEPHONE AND TELEGRAPH	\$3,000		\$3,000
251	MEDICAL, DENTAL, AND VITAL STATS	\$2,000		\$2,000
254	LANDSCAPE SERVICES-MOWING	\$0	\$37,000	\$37,000
255	DATA PROCESSING SERVICES	\$2,500		\$2,500
259	OTHER PROFESSIONAL SERVICES	\$10,000	\$7,900	\$17,900
261	REPAIR & MAINT. MOTOR VEHICLES	\$1,000		\$1,000
262	REPAIR & MAINT. OTHER MACHINERY	\$1,000		\$1,000
266	REPAIR & MAINT. BUILDINGS	\$750		\$750
268	REPAIRS TO SIDEWALKS & STREETS	\$5,000		\$5,000
283	OUT-OF-TOWN EXPENSE	\$500		\$500
310	OFFICE SUPPLIES AND MATERIALS	\$300		\$300
311	OFFICE STATIONERY AND FORMS	\$0		\$0
312	SMALL ITEMS OF EQUIPMENT	\$2,000		\$2,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$1,500		\$1,500
323	FOOD	\$100		\$100
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$1,000		\$1,000
326	CLOTHING AND UNIFORMS	\$16,000		\$16,000
329	OTHER OPERATING SUPPLIES	\$3,000	\$1,000	\$4,000
331	GAS, OIL, DIESEL, GREASE	\$40,000		\$40,000
332	MOTOR VEHICLE PARTS	\$8,000	\$1,000	\$9,000
333	MACHINERY & EQUIPMENT PARTS	\$20,000	\$15,000	\$35,000
334	TIRES, TUBES, ETC.	\$6,000	\$3,000	\$9,000
335	PAINTING AND PLUMBING SUPPLIES	\$500		\$500
341	CONSUMABLE TOOLS	\$1,500		\$1,500
342	SIGN PARTS & SUPPLIES	\$6,000	\$15,000	\$21,000
412	READY MIXED CONCRETE	\$12,000		\$12,000
414	CONCRETE BLOCKS	\$0		\$0
416	CEMENT & CONCRETE SUPPLIES	\$5,000		\$5,000
421	STRUCTURAL STEEL & IRON	\$400		\$400
422	METAL PIPE & FITTINGS	\$400		\$400
423	GUARD RAILS & POST	\$5,000		\$5,000
426	METAL CULVERTS	\$0		\$0
431	LUMBER	\$1,000		\$1,000
451	CRUSHED STONE	\$25,000	\$10,000	\$35,000
452	GRAVEL AND SAND	\$500		\$500
471	ASPHALT	\$25,000	\$15,000	\$40,000
533	MACHINERY & EQUIPMENT RENTAL	\$1,000		\$1,000
561	NPDES PERMIT FEES	\$0		\$0
621	PRINCIPAL- CAPITAL OUTLAY NOTE	\$22,700		\$22,700
633	INTEREST - CAPTIAL OUTLAY NOTE	\$6,080		\$6,080
931	ROADS, STREETS, AND PARKING LOTS	\$167,380		\$167,380
944	VEHICLES	\$0		\$0
949	OTHER EQUIPMENT	\$0		\$0
	TOTAL HWYS, STREETS, & ROADWAYS	\$1,042,830	\$121,210	\$1,164,040

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2025-26		FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
43170	CITY GARAGE			
111	SALARIES - PERM. EMPLOYEES REG.	\$168,500	\$4,590	\$173,090
112	SALARIES - PERM. EMPLOYEES OT	\$1,220		\$1,220
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYEE SHARE)	\$12,900		\$12,900
143	RETIREMENT - CURRENT	\$17,980		\$17,980
146	WORKMEN'S COMPENSATION	\$5,200		\$5,200
147	UNEMPLOYMENT INSURANCE	\$110		\$110
224	DUPLICATION	\$0		\$0
235	MEMBERSHIPS, REGISTRATION FEES, AND TUITION	\$800		\$800
239	OTHER PUBLICITY, SUBSCRIPTIONS, AND DUES	\$0		\$0
245	TELEPHONE AND TELEGRAPH	\$1,500		\$1,500
251	MEDICAL, DENTAL, AND VITAL STATS	\$200		\$200
261	REPAIR & MAINT. MOTOR VEHICLES	\$0		\$0
262	REPAIR & MAINT. OTHER MACHINERY-HOIST REPAIR	\$500		\$500
266	REPAIR & MAINT. BUILDINGS	\$0		\$0
310	OFFICE SUPPLIES AND MATERIALS	\$200		\$200
311	OFFICE STATIONERY AND FORMS	\$0		\$0
312	SMALL ITEMS OF EQUIPMENT	\$1,000		\$1,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$700		\$700
326	CLOTHING AND UNIFORMS	\$4,500		\$4,500
329	OTHER OPERATING SUPPLIES	\$1,000		\$1,000
331	GAS, OIL, DIESEL, GREASE	\$1,200		\$1,200
332	MOTOR VEHICLE PARTS	\$300		\$300
333	MACHINERY & EQUIPMENT PARTS	\$2,000		\$2,000
334	TIRES, TUBES, ETC.	\$500	\$1,000	\$1,500
341	CONSUMABLE TOOLS	\$1,500		\$1,500
533	MACHINERY & EQUIPMENT RENTAL	\$4,000		\$4,000
944	TRANSPORTATION EQUIPMENT	\$0		\$0
948	COMPUTER EQUIPMENT	\$1,100		\$1,100
949	OTHER MACHINERY & EQUIPMENT	\$6,800	\$2,920	\$9,720
	TOTAL CITY GARAGE	\$233,710	\$8,510	\$242,220

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
43200	SANITATION			
760	TRANSFERS TO OTHER FUNDS	\$247,760	\$80,160	\$327,920
	TOTAL SANITATION	\$247,760	\$80,160	\$327,920

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2025-26		FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
44143	RABIES & ANIMAL CONTROL			
726	DONATION TO CARE OF JEFFERSON COUNTY	\$15,000		\$15,000
	TOTAL RABIES & ANIMAL CONTROL	\$15,000	\$0	\$15,000

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2025-26		FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
44310	SENIOR CITIZENS BUILDING			
241	ELECTRIC	\$4,000		\$4,000
242	WATER	\$250		\$250
243	SEWER	\$400		\$400
244	GAS	\$1,800	\$1,000	\$2,800
266	REPAIR AND MAINT. BUILDINGS	\$6,470		\$6,470
931	ROAD, STREETS, PARKING LOTS	\$32,120	\$10	\$32,130
	TOTAL SENIOR CITIZENS BUILDING	\$45,040	\$1,010	\$46,050

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
44410	RECREATION ADMINISTRATION			
111	SALARIES - PERM. EMPLOYEES REG.	\$82,880	\$2,500	\$85,380
129	OTHER WAGES	\$0		\$0
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYEE SHARE)	\$6,340		\$6,340
143	RETIREMENT - CURRENT	\$8,840		\$8,840
146	WORKMEN'S COMPENSATION	\$220		\$220
147	UNEMPLOYMENT INSURANCE	\$30		\$30
211	POSTAGE, BOX RENT, ETC.	\$30		\$30
233	SUBSCRIPTION NEWSPAPERS, ETC.	\$0		\$0
235	MEMBERSHIPS, REGISTRATION, TUITION	\$500		\$500
237	ADVERTISING	\$200		\$200
245	TELEPHONE AND TELEGRAPH	\$0		\$0
254	OTHER PROFESSIONAL SERVICES	\$0	\$65,000	\$65,000
262	REPAIR & MAINT. OTHER MACHINERY	\$0		\$0
283	OUT-OF-TOWN EXPENSE	\$600		\$600
285	STAFF LOCAL TRAVEL	\$0		\$0
310	OFFICE SUPPLIES AND MATERIALS	\$200		\$200
311	OFFICE STATIONERY AND FORMS	\$0		\$0
312	SMALL ITEMS OF EQUIPMENT	\$250		\$250
326	CLOTHING AND UNIFORMS	\$300		\$300
	TOTAL RECREATION ADMINISTRATION	\$100,390	\$67,500	\$167,890

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
44424	MOSSY CREEK REC. COMPLEX			
241	ELECTRIC	\$1,000		\$1,000
242	WATER	\$600		\$600
266	REPAIR & MAINT. BUILDINGS	\$1,000		\$1,000
267	REPAIR & MAINT. PLUMBING, HEATING	\$0		\$0
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$500		\$500
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$100		\$100
325	RECREATION SUPPLIES	\$0		\$0
335	PAINTING AND PLUMBING SUPPLIES	\$500		\$500
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$0		\$0
451	CRUSHED STONE	\$0		\$0
452	GRAVEL AND SAND	\$100		\$100
453	DIRT & TOPSOIL	\$2,000		\$2,000
533	RENTAL- PORTA-JOHN	\$2,000		\$2,000
929	OTHER BUILDING IMPROVEMENTS	\$0		\$0
	TOTAL MOSSY CREEK REC. COMPLEX	\$7,800	\$0	\$7,800

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
44425	NELSON-MERRY GYM			
241	ELECTRIC	\$4,000		\$4,000
242	WATER	\$1,000		\$1,000
243	SEWER	\$1,200		\$1,200
244	GAS	\$6,000		\$6,000
245	TELEPHONE AND TELEGRAPH	\$1,200		\$1,200
262	REPAIR & MAINT. OTHER MACHINERY	\$0		\$0
266	REPAIR & MAINT. BUILDINGS	\$1,500		\$1,500
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$400		\$400
325	RECREATION SUPPLIES	\$0		\$0
329	OTHER OPERATING SUPPLIES	\$300		\$300
335	PAINTING AND PLUMBING SUPPLIES	\$250		\$250
533	MACHINERY & EQUIPMENT RENTAL	\$0		\$0
949	OTHER MACHINERY AND EQUIPMENT	\$0		\$0
	TOTAL NELSON-MERRY GYM	\$15,850	\$0	\$15,850

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26 BUDGET/ AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
44441	SWIMMING POOL NO.1			
112	SALARIES - PERMANENT EMPLOYEES - OVERTIME	\$0	\$790	\$790
114	SALARIES - TEMP. EMPLOYEES REG.	\$80,000	\$25,000	\$105,000
141	OASI (EMPLOYEE SHARE)	\$6,120		\$6,120
146	WORKMEN'S COMPENSATION	\$2,000		\$2,000
147	UNEMPLOYMENT INSURANCE	\$270		\$270
241	ELECTRIC	\$12,000		\$12,000
242	WATER	\$11,000		\$11,000
243	SEWER	\$0		\$0
245	TELEPHONE AND TELEGRAPH	\$1,500		\$1,500
262	REPAIR & MAINT. OTHER MACHINERY	\$1,300	\$5,000	\$6,300
266	REPAIR & MAINT. BUILDINGS	\$500		\$500
310	OFFICE SUPPLIES AND MATERIALS	\$200		\$200
312	SMALL ITEMS OF EQUIPMENT	\$1,500		\$1,500
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$15,000		\$15,000
323	FOOD	\$0	\$5,000	\$5,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$750		\$750
325	RECREATION SUPPLIES	\$1,400		\$1,400
329	OTHER OPERATING SUPPLIES	\$500		\$500
333	MACHINERY & EQUIPMENT PARTS	\$500		\$500
335	PAINTING AND PLUMBING SUPPLIES	\$500		\$500
533	MACHINERY & EQUIPMENT RENTAL	\$200		\$200
562	POOL HEALTH PERMIT	\$800		\$800
949	OTHER MACHINERY AND EQUIPMENT	\$6,000		\$6,000
	TOTAL SWIMMING POOL NO. 1	\$142,040	\$35,790	\$177,830

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2025-26		FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
44460	RECREATION - COMMUNITY CENTER			
111	SALARIES - PERM. EMPLOYEES REG.	\$278,150	\$8,120	\$286,270
112	SALARIES - PERMANENT EMPLOYEES - OVERTIME	\$0	\$320	\$320
114	SALARIES - TEMPORARY EMPLOYEES	\$252,420		\$252,420
129	OTHER WAGES	\$0		\$0
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$40,590		\$40,590
143	RETIREMENT - CURRENT	\$29,680		\$29,680
146	WORKMEN'S COMPENSATION	\$11,450	\$2,020	\$13,470
147	UNEMPLOYMENT INSURANCE	\$600		\$600
211	POSTAGE, BOX RENT, ETC.	\$100		\$100
224	DUPLICATION	\$750		\$750
235	MEMBERSHIPS, REGISTRATION	\$1,000		\$1,000
236	PUBLIC RELATIONS	\$0		\$0
237	ADVERTISING	\$200	\$710	\$910
239	OTHER PUBLICITY, SUBSCR. DUES	\$0		\$0
241	ELECTRIC	\$65,000		\$65,000
242	WATER	\$2,500		\$2,500
243	SEWER	\$3,500		\$3,500
244	GAS	\$27,000		\$27,000
245	TELEPHONE AND TELEGRAPH	\$2,500		\$2,500
251	MEDICAL, DENTAL, AND VITAL STATS	\$120		\$120
255	DATA PROCESSING SERVICES	\$5,000		\$5,000
259	OTHER PROFESSIONAL SERVICES	\$800		\$800
260	REPAIR AND MAINTENANCE SERVICES	\$300		\$300
262	REPAIR & MAINT. OTHER MACHINERY	\$15,000		\$15,000
266	REPAIR & MAINT. BUILDINGS	\$10,000	\$11,000	\$21,000
283	OUT OF TOWN EXPENSE	\$100		\$100
290	OTHER CONTRACTUAL SERVICES-ALARM SYSTEM	\$0		\$0
310	OFFICE SUPPLIES AND MATERIALS	\$1,000		\$1,000
311	OFFICE STATIONERY AND FORMS	\$200		\$200
312	SMALL EQUIPMENT ITEMS	\$6,000		\$6,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$500		\$500
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$6,000		\$6,000
323	FOOD	\$300		\$300
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$12,000		\$12,000
325	RECREATION SUPPLIES	\$23,750		\$23,750
326	CLOTHING AND UNIFORMS	\$800		\$800
329	OTHER OPERATING SUPPLIES	\$1,000		\$1,000
333	MACHINERY AND EQUIPMENT PARTS	\$1,000		\$1,000
335	PAINTING AND PLUMBING SUPPLIES	\$500		\$500
341	CONSUMABLE TOOLS	\$300		\$300
533	MACHINERY & EQUIPMENT RENTAL	\$250		\$250
557	CREDIT CARD FEES	\$0	\$4,000	\$4,000
562	POOL HEALTH PERMIT	\$340		\$340
947	OFFICE EQUIPMENT	\$0	\$2,050	\$2,050
939	OTHER IMPROVEMENTS	\$0		\$0
948	COMPUTER EQUIPMENT	\$0		\$0
949	OTHER MACHINERY & EQUIPMENT	\$710,710		\$710,710
	TOTAL RECREATION - COMMUNITY CTR.	\$1,511,410	\$28,220	\$1,539,630

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
44500	SPECTATOR RECREATION			
114	SALARIES TEMPORARY EMPLOYEES	\$7,800		\$7,800
129	OTHER WAGES	\$0		\$0
141	OASI (EMPLOYER'S SHARE)	\$640		\$640
147	UNEMPLOYMENT INSURANCE	\$0		\$0
325	RECREATION SUPPLIES	\$2,200		\$2,200
326	CLOTHING AND UNIFORMS	\$4,750		\$4,750
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$50		\$50
	TOTAL SPECTATOR RECREATION	\$15,440	\$0	\$15,440

GENERAL FUND - EXPENDITURES FY 2025-26			
Account		FY 2025-26	FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS
			BUDGET TOTAL
44720	PARK AREAS		
111	SALARIES - PERM. EMPLOYEES REG.	\$143,600	\$4,340
114	SALARIES - TEMP. EMPLOYEES REG.	\$4,000	
131	TERMINAL PAY AND SICK LEAVE	\$0	
141	OASI (EMPLOYERS SHARE)	\$10,990	
143	RETIREMENT - CURRENT	\$15,320	
146	WORKMEN'S COMPENSATION	\$4,000	
147	UNEMPLOYMENT INSURANCE	\$110	
213	AUTOMOBILE LICENSES AND TITLES	\$50	
254	MOWING SERVICE	\$28,000	
261	REPAIR & MAINT. MOTOR VEHICLES	\$200	
262	REPAIR & MAINT. OTHER MACHINERY	\$1,000	
283	OUT-OF-TOWN EXPENSE	\$0	
285	STAFF LOCAL TRAVEL	\$0	
312	SMALL ITEMS OF EQUIPMENT	\$2,000	
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$500	
326	CLOTHING AND UNIFORMS	\$800	
329	OTHER OPERATING SUPPLIES	\$200	
331	GAS, OIL, DIESEL, GREASE	\$6,000	
332	MOTOR VEHICLE PARTS	\$600	\$2,700
333	MACHINERY & EQUIPMENT PARTS	\$1,500	
334	TIRES, TUBES, ETC.	\$2,000	
335	PAINTING AND PLUMBING SUPPLIES	\$100	
341	CONSUMABLE TOOLS	\$200	
452	SAND & GRAVEL	\$0	
533	MACHINERY & EQUIPMENT RENTAL	\$1,200	
944	TRANSPORTATION EQUIPMENT	\$0	
949	OTHER MACHINERY AND EQUIPMENT	\$0	
	TOTAL PARK AREAS	\$222,370	\$7,040

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
44721	NELSON-MERRY PARK			
241	ELECTRIC	\$500		\$500
266	REPAIR & MAINT. BUILDINGS	\$1,000		\$1,000
267	REPAIR & MAINT. PLUMBING, HEATING	\$0		\$0
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$2,500		\$2,500
325	RECREATION SUPPLIES	\$0		\$0
335	PAINTING AND PLUMBING SUPPLIES	\$1,000		\$1,000
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$100		\$100
342	SIGN PARTS AND SUPPLIES	\$250		\$250
416	CEMENT AND CONCRETE SUPPLIES	\$0		\$0
452	GRAVEL AND SAND	\$400		\$400
453	DIRT AND TOPSOIL	\$2,000	\$2,000	\$4,000
949	OTHER MACHINERY AND EQUIPMENT	\$9,000		\$9,000
	TOTAL NELSON-MERRY PARK	\$16,750	\$2,000	\$18,750

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
44722	CENTENNIAL PARK			
241	ELECTRIC	\$1,200		\$1,200
242	WATER	\$300		\$300
243	SEWER	\$400		\$400
255	DATA PROCESSING SERVICES	\$360		\$360
266	REPAIR & MAINT. - BUILDINGS	\$500		\$500
267	REPAIR & MAINT. - PLUMBING & HEAT	\$0		\$0
312	SMALL ITEMS OF EQUIPMENT	\$0		\$0
321	AGRICULTURE/HORTICULTURE SUPPLIES	\$2,000		\$2,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$100		\$100
412	READY MIXED CONCRETE	\$0		\$0
453	DIRT & TOPSOIL	\$2,000		\$2,000
533	RENTAL	\$0		\$0
929	OTHER IMPROVEMENTS (SHADE STRUCTURE)	\$0		\$0
949	OTHER MACHINERY AND EQUIPMENT (SUNSHADE FOR PICNIC AREA)	\$0		\$0
	TOTAL CENTENNIAL PARK	\$6,860	\$0	\$6,860

GENERAL FUND - EXPENDITURES FY 2025-26			
Account		FY 2025-26	FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS
			BUDGET TOTAL
44723	LITTLE LEAGUE FIELD		
241	ELECTRIC	\$3,000	\$3,000
242	WATER	\$400	\$400
243	SEWER	\$600	\$600
262	REPAIR AND MAINTENANCE OTHER MACHINERY AND EQUIPMENT	\$1,000	\$1,000
266	REPAIR & MAINT. BUILDINGS	\$300	\$300
267	REPAIR & MAINT. PLUMBING, HEATING	\$0	\$0
312	SMALL ITEMS OF EQUIPMENT	\$0	\$0
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$500	\$500
324	HOUSEHOLD AND JANITORIAL SUPPLIES	\$200	\$200
325	RECREATION SUPPLIES	\$0	\$0
329	OTHER OPERATING SUPPLIES	\$200	\$200
335	PAINTING AND PLUMBING SUPPLIES	\$300	\$300
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$0	\$0
342	SIGN PARTS AND SUPPLIES	\$0	\$0
452	GRAVEL AND SAND	\$500	\$500
453	DIRT & TOPSOIL	\$1,000	\$1,000
471	ASHPHALT AND ASPHALT FILLER	\$0	\$0
939	OTHER IMPROVEMENTS	\$0	\$0
949	OTHER EQUIPMENT	\$300,000	\$300,000
	TOTAL LITTLE LEAGUE FIELD	\$308,000	\$0
			\$308,000

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2025-26		FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
44724	MOSSY CREEK STATION-FESTIVAL PARK			
237	ADVERTISING	\$500		\$500
241	ELECTRIC	\$1,500		\$1,500
242	WATER	\$450		\$450
243	SEWER	\$600		\$600
255	DATA PROCESSING SERVICES	\$360		\$360
266	REPAIR & MAINT. BUILDINGS	\$300		\$300
312	SMALL ITEMS OF EQUIPMENT	\$0		\$0
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$500		\$500
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$400		\$400
329	OTHER OPERATING SUPPLIES	\$100		\$100
340	FESTIVAL SUPPLIES	\$7,500		\$7,500
452	GRAVEL AND SAND	\$300		\$300
453	DIRT AND TOPSOIL	\$300		\$300
	TOTAL MOSSY CREEK STATION	\$12,810	\$0	\$12,810

GENERAL FUND - EXPENDITURES FY 2025-26			
Account		FY 2025-26	FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS
			BUDGET TOTAL
44800	LIBRARIES		
200	CONTRACTUAL SERVICES	\$64,270	\$64,270
241	ELECTRIC	\$30,000	\$30,000
242	WATER	\$500	\$500
243	SEWER	\$600	\$600
244	GAS	\$500	\$500
259	OTHER PROFESSIONAL SERVICES(CLEANING/MOWING)	\$10,350	\$10,350
260	REPAIR & MAINT. SERVICES	\$1,000	\$1,000
266	REPAIR & MAINT. BUILDINGS	\$10,000	\$10,000
312	SMALL ITEMS OF EQUIPMENT	\$0	\$0
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$14,560	\$14,560
329	OTHER OPERATING SUPPLIES	\$0	\$0
412	READY MIXED CONCRETE	\$0	\$0
511	BUILDING INSURANCE	\$6,200	\$6,200
512	INSURANCE ON VEHICLES & EQUIPMENT	\$20	\$20
551	TRUSTEE FEES	\$700	\$700
611	PRINCIPAL-GENERAL OBLIGATION REFUNDING BONDS (2021)	\$110,000	\$110,000
631	INTEREST-GENERAL OBLIGATION REFUNDING BONDS (2021)	\$27,680	\$27,680
948	COMPUTER EQUIPMENT	\$0	\$0
949	OTHER MACHINERY AND EQUIPMENT	\$26,500	\$26,500
	TOTAL LIBRARIES	\$302,880	\$0
			\$302,880

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
51520	INSURANCE - EMPLOYERS SHARE			
142	HEALTH, DENTAL, LIFE INSURANCE	\$1,463,000		\$1,463,000
149	OTHER EMPLOYER CONTRIBUTIONS	\$1,050		\$1,050
	TOTAL INSURANCE EXP. - GENERAL	\$1,464,050	\$0	\$1,464,050
51520	INSURANCE			
511	BUILDING INSURANCE	\$35,480		\$35,480
512	VEHICLES & EQUIPMENT INSURANCE	\$70,000	\$18,000	\$88,000
513	LIABILITY INSURANCE	\$71,500		\$71,500
515	PROFESSIONAL LIABILITY INSURANCE	\$27,250		\$27,250
521	SURETY BONDS FOR OFFICIALS	\$3,500		\$3,500
	TOTAL INSURANCE	\$207,730	\$18,000	\$225,730
	TOTAL GENERAL FUND EXPENDITURES	\$20,236,000	\$3,180,960	\$23,416,860

SANITATION FUND FY 2025-26			
Account		FY 2025-26	
Number	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS
			BUDGET TOTAL
120	REVENUES		
34000	CHARGES FOR SERVICES		
34430	GARBAGE/RECYCLING FEES	\$590,000	\$48,000
	TOTAL CHARGES FOR SERVICES	\$590,000	\$48,000
36000	OTHER REVENUES		
36330	SALE OF EQUIPMENT	\$0	\$0
36900	OTHER FINANCING SOURCES	\$0	\$0
36961	OPERATING TRANSFER FROM GEN. FUND	\$247,760	\$80,160
	TOTAL OTHER REVENUES	\$247,760	\$80,160
	TOTAL SANITATION REVENUES	\$837,760	\$128,160
27130	RESTRICTED FUND BALANCE DECREASE	\$0	\$0
	TOTAL REVENUES AND FUND BALANCE	\$837,760	\$128,160
	GRAND TOTAL EXPENDITURES	\$837,760	\$128,160

SANITATION FUND - EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
120	EXPENDITURES			
43200	SANITATION			
111	SALARIES - PERM. EMPLOYEES REG.	\$120,800	(\$34,740)	\$86,060
112	SALARIES - PERM. EMPLOYEES OT	\$0	\$1,600	\$1,600
129	OTHER WAGES	\$0	\$1,300	\$1,300
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$9,410		\$9,410
143	RETIREMENT - CURRENT	\$12,890		\$12,890
146	WORKMEN'S COMPENSATION	\$5,820		\$5,820
147	UNEMPLOYMENT INSURANCE	\$90		\$90
213	AUTOMOBILE LICENSES AND TITLES	\$0		\$0
217	VEHICLE TOW-IN SERVICES	\$0		\$0
237	ADVERTISING	\$100		\$100
245	TELEPHONE	\$400	\$200	\$600
251	MEDICAL, DENTAL, AND VITAL STATS	\$200		\$200
255	DATA PROCESSING SERVICES	\$2,000		\$2,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$2,000		\$2,000
295	LANDFILL SERVICES	\$18,000	\$15,000	\$33,000
298	COLLECTION FEES	\$590,000	\$140,000	\$730,000
311	OFFICE STATIONERY AND FORMS	\$0	\$200	\$200
312	SMALL ITEMS OF EQUIPMENT	\$0	\$100	\$100
326	CLOTHING & UNIFORMS	\$3,000		\$3,000
329	OTHER OPERATING SUPPLIES	\$50	\$500	\$550
331	GAS, OIL, DIESEL, GREASE	\$20,000		\$20,000
332	MOTOR VEHICLE PARTS	\$5,000	\$2,000	\$7,000
333	MACHINERY & EQUIPMENT PARTS	\$500		\$500
334	TIRES, TUBES, ETC.	\$3,000	\$2,000	\$5,000
341	CONSUMABLE TOOLS	\$0		\$0
	TOTAL SANITATION	\$793,260	\$128,160	\$921,420
51520	INSURANCE- EMPLOYERS SHARE			
142	HOSPITAL AND HEALTH INSURANCE	\$40,000		\$40,000
	TOTAL INSURANCE	\$40,000	\$0	\$40,000
51520	INSURANCE			
512	INSURANCE ON VEHICLES & EQUIPMENT	\$2,000		\$2,000
513	LIABILITY	\$2,500		\$2,500
	TOTAL INSURANCE	\$4,500	\$0	\$4,500
	TOTAL SANITATION EXPENDITURES	\$837,760	\$128,160	\$965,920

STREET AID FUND FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	FY 2025-26 AMENDMENTS	FY 2025-26 BUDGET TOTAL
121	REVENUES			
33000	INTERGOVERNMENTAL REVENUE			
33551	STATE GASOLINE & MOTOR FUEL TAX	\$301,820		\$301,820
33558	TRANSPORTATION MODERNIXATION TAX	\$0		\$0
	TOTAL INTERGOVERNMENTAL REVENUE	\$301,820	\$0	\$301,820
36000	OTHER REVENUE			
36100	INTEREST EARNINGS	\$2,000		\$2,000
36900	OTHER INCOME			\$0
	TOTAL OTHER REVENUE	\$2,000	\$0	\$2,000
	TOTAL STATE STREET AID FUND REVENUES	\$303,820	\$0	\$303,820
27130	RESTRICTED FUND BALANCE DECREASE	\$22,680	\$18,000	\$40,680
	TOTAL REVENUES AND FUND BALANCE	\$326,500	\$18,000	\$344,500
	GRAND TOTAL EXPENDITURES	\$326,500	\$18,000	\$344,500
27130	RESTRICTED FUND BALANCE INCREASE			
121	EXPENDITURES			
42130	TRAFFIC LIGHTS			
241	ELECTRIC	\$6,000		\$6,000
249	OTHER UTILITY SERVICES (FIBER)	\$0		\$0
267	REPAIR & MAINTENANCE	\$15,000		\$15,000
	TOTAL TRAFFIC LIGHTS	\$21,000	\$0	\$21,000
43120	HIGHWAYS, STREETS, & ROADWAYS			
931	ROADS, STREETS, ETC.	\$100,000		\$100,000
949	SNOW PLOW	\$12,500		\$12,500
	TOTAL HWYS, STREETS, & ROADWAYS	\$112,500	\$0	\$112,500
43160	STREET LIGHTS			
241	ELECTRIC	\$170,000	\$10,000	\$180,000
267	REPAIR & MAINT. ELECTRICAL	\$0		\$0
	TOTAL STREET LIGHTS	\$170,000	\$10,000	\$180,000
43215	SNOW AND ICE REMOVAL			
452	SAND	\$3,000		\$3,000
454	SODIUM CHLORIDE	\$20,000	\$8,000	\$28,000
	TOTAL SNOW AND ICE REMOVAL	\$23,000	\$8,000	\$31,000
	TOTAL STATE STREET AID FUND	\$326,500	\$18,000	\$344,500

DRUG FUND FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	FY 2025-26 AMENDMENTS	FY 2025-26 BUDGET TOTAL
125	REVENUES			
35140	DRUG FINES	\$35,000		\$35,000
36100	INTEREST EARNINGS	\$1,000	\$1,150	\$2,150
36330	SALE OF VEHICLES & EQUIPMENT	\$4,000	(\$2,900)	\$1,100
36700	CONTRIBUTIONS AND DONATIONS	\$0		\$0
	TOTAL DRUG FUND REVENUES	\$40,000	(\$1,750)	\$38,250
27130	RESTRICTED FUND BALANCE DECREASE	\$39,600	\$2,750	\$42,350
	TOTAL DRUG FUND REVENUES & FUND BALANCE	\$79,600	\$1,000	\$80,600
	GRAND TOTAL EXPENDITURES	\$79,600	\$1,000	\$80,600
27130	RESTRICTED FUND BALANCE INCREASE			
125	EXPENDITURES			
42129	DRUG INVESTIGATION & CONTROL			
148	EMPLOYEE EDUCATION AND TRAINING	\$9,000		\$9,000
213	AUTOMOBILE INSURANCE & SERVICE	\$0		\$0
217	TOWING FEES	\$800		\$800
235	MEMBERSHIPS, CERTIFICATION, TRAINING	\$1,000		\$1,000
251	MEDICAL, VETERINARY	\$3,000		\$3,000
283	OUT OF TOWN EXPENSE	\$3,000		\$3,000
312	SMALL EQUIPMENT ITEMS	\$6,000		\$6,000
323	DOG FOOD	\$2,500		\$2,500
326	CLOTHING & UNIFORMS	\$1,500		\$1,500
327	FIRE ARMS	\$12,400		\$12,400
329	OTHER OPERATING SUPPLIES	\$6,000		\$6,000
513	LIABILITY INSURANCE	\$100		\$100
939	OTHER IMPROVEMENTS	\$0		\$0
944	TRANSPORTATION EQUIPMENT	\$17,500	\$1,000	\$18,500
948	COMPUTER EQUIPMENT	\$3,000		\$3,000
949	OTHER EQUIPMENT	\$13,800		\$13,800
	TOTAL DRUG FUND EXPENDITURES	\$79,600	\$1,000	\$80,600

WATER & SEWER FUND FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
36000	OTHER INCOME			
33113	CDBG-SEWER GRANT	\$0		\$0
33180	RD GRANTS	\$0		\$0
33190	ARC GRANT	\$0	\$456,400	\$456,400
33293	ARPA GRANT - NORTH HILLS WATER TANK	\$0	\$1,364,600	\$1,364,600
33293	ARPA GRANT - UTILITY RELOCATE	\$0	\$41,160	\$41,160
33294	ARPA TDEC FUNDS	\$0	\$712,000	\$712,000
33440	INFRASTRUCTURE PLANNING GRANT	\$0	\$20,000	\$20,000
33720	P.E.P. GRANTS	\$0		\$0
36100	INTEREST EARNINGS	\$50,000	\$18,000	\$68,000
36350	INSURANCE RECOVERIES	\$0	\$7,270	\$7,270
	TOTAL OTHER INCOME	\$50,000	\$2,619,430	\$2,669,430
37000	WATER/SEWER REVENUES			
36950	BAD DEBTS COLLECTIONS	\$1,000	\$1,120	\$2,120
37100	OPERATING REVENUE - WATER	\$3,500,000		\$3,500,000
37120	FLAT RATE WATER SALES	\$100		\$100
37191	FORFEITED DISCOUNTS & PENALTIES	\$50,000	\$2,000	\$52,000
37192	CUTOFF SEVICE FEE	\$30,000	\$5,000	\$35,000
37195	WATER CONNECT FEES	\$35,000		\$35,000
37196	WATER TAP FEES	\$50,000		\$50,000
37197	LINE EXTENSION CHARGES	\$0	\$130	\$130
37199	MISCELLANEOUS INCOME	\$20,000	(\$10,000)	\$10,000
37210	SEWER SERVICE CHARGES	\$2,100,000		\$2,100,000
37231	GREASE TRAP INSPECTIONS	\$11,000		\$11,000
37296	SEWER TAP FEES	\$50,000		\$50,000
37299	MISCELLANEOUS	\$0		\$0
	TOTAL WATER/SEWER REVENUES	\$5,847,100	(\$1,750)	\$5,845,350
	TOTAL WATER/SEWER FUND REVENUES	\$5,897,100	\$2,617,680	\$8,514,780

WATER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
52113	PURIFICATION			
111	SALARIES - PERM. EMPLOYEES REG.	\$289,070	\$9,260	\$298,330
112	SALARIES - PERM. EMPLOYEES OT	\$20,000	\$800	\$20,800
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$23,100		\$23,100
143	RETIREMENT - CURRENT	\$30,840		\$30,840
146	WORKMEN'S COMPENSATION	\$7,920	\$1,540	\$9,460
147	UNEMPLOYMENT INSURANCE	\$180		\$180
148	EMPLOYEE EDUCATION AND TRAINING	\$2,000		\$2,000
211	POSTAGE, BOX RENT, ETC.	\$1,500		\$1,500
224	DUPLICATION	\$1,000		\$1,000
235	MEMBERSHIPS, REG. FEES, & TUITION	\$2,000		\$2,000
237	ADVERTISING	\$200		\$200
241	ELECTRIC	\$410,000	\$10,000	\$420,000
244	GAS	\$3,000	\$2,000	\$5,000
245	TELEPHONE AND TELEGRAPH	\$2,000		\$2,000
249	OTHER UTILITY SERVICES (FIBER)	\$1,000		\$1,000
251	MEDICAL, DENTAL,VETERINARY	\$200		\$200
254	MOWING SERVICE	\$6,500		\$6,500
255	DATA PROCESSING SERVICES	\$300		\$300
259	OTHER PROFESSIONAL SERVICES	\$53,650	\$20,000	\$73,650
260	GENERATOR SERVICE AGREEMENT & SUEZ CONTRACT MEMBRANE SERVICES	\$39,180		\$39,180
262	REPAIR & MAINT. OTHER MACHINERY	\$94,220	\$3,800	\$98,020
266	REPAIR & MAINT. BUILDINGS	\$5,000	\$5,600	\$10,600
269	OTHER REPAIR & MAINTENANCE	\$0		\$0
283	OUT-OF-TOWN EXPENSE	\$1,000		\$1,000
285	STAFF LOCAL TRAVEL	\$300		\$300
310	OFFICE SUPPLIES AND MATERIALS	\$400		\$400
312	SMALL EQUIPMENT ITEMS	\$1,200		\$1,200
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$63,000	\$20,000	\$83,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$1,500		\$1,500
326	CLOTHING AND UNIFORMS	\$7,000		\$7,000
329	OTHER OPERATING SUPPLIES	\$1,000		\$1,000
331	GAS, OIL, DIESEL, GREASE	\$6,000		\$6,000
332	MOTOR VEHICLE PARTS	\$200		\$200
333	MACHINERY AND EQUIPMENT PARTS	\$25,000		\$25,000
335	PAINTING AND PLUMBING SUPPLIES	\$0		\$0
336	ELECTRIC SUPPLIES	\$100		\$100
341	CONSUMABLE TOOLS	\$200		\$200
533	MACHINERY AND EQUIPMENT RENTAL	\$5,000		\$5,000
541	PROVISION FOR DEPRECIATION	\$240,000		\$240,000
561	NPDES PERMIT	\$8,700		\$8,700
947	OFFICE MACHINERY AND EQUIPMENT	\$5,000		\$5,000
949	OTHER MACHINERY AND EQUIPMENT	\$2,120	\$4,140	\$6,260
	TOTAL PURIFICATION	\$1,360,580	\$77,140	\$1,437,720

WATER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
52114	TRANSMISSION & DISTRIBUTION			
111	SALARIES - PERM. EMPLOYEES REG.	\$366,040	\$9,860	\$375,900
111	SALARIES - PERM. EMPLOYEES REG. - NEW EMPLOYEE	\$0		\$0
112	SALARIES - PERM. EMPLOYEES OT	\$60,000	\$5,400	\$65,400
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$32,390		\$32,390
143	RETIREMENT - CURRENT	\$39,060		\$39,060
146	WORKMEN'S COMPENSATION	\$12,000		\$12,000
147	UNEMPLOYMENT INSURANCE	\$300		\$300
148	EMPLOYEE EDUCATION & TRAINING	\$2,000		\$2,000
211	POSTAGE, BOX RENT, ETC.	\$500		\$500
213	AUTOMOBILE LICNESES AND TITLES	\$100		\$100
217	VEHICLE TOW-IN SERVICES	\$50		\$50
235	MEMBERSHIPS, REG. FEES, & TUITION	\$500		\$500
237	ADVERTISING	\$0		\$0
241	ELECTRIC	\$200,000	\$50,000	\$250,000
245	TELEPHONE AND TELEGRAPH	\$53,000		\$53,000
251	MEDICAL, DENTAL, AND VITAL STATS	\$700		\$700
254	ARCHITECTURAL, ENGINEERING AND LANDSCAPING	\$5,000		\$5,000
259	OTHER PROFESSIONAL SERVICES	\$12,000	\$13,200	\$25,200
261	REPAIR & MAINT. MOTOR VEHICLES	\$250	\$5,000	\$5,250
262	REPAIR & MAINT. OTHER MACHINERY	\$5,000		\$5,000
266	REPAIR & MAINT. BUILDINGS	\$100		\$100
283	OUT-OF-TOWN EXPENSES	\$300		\$300
310	OFFICE SUPPLIES AND MATERIALS	\$350		\$350
312	SMALL ITEMS OF EQUIPMENT	\$800		\$800
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$500		\$500
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$200		\$200
323	FOOD	\$250		\$250
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$1,000		\$1,000
326	CLOTHING AND UNIFORMS	\$13,000		\$13,000
329	OTHER OPERATING SUPPLIES	\$4,000	\$3,000	\$7,000
331	GAS, OIL, DIESEL, GREASE	\$25,000		\$25,000
332	MOTOR VEHICLE PARTS	\$8,000		\$8,000
333	MACHINERY & EQUIPMENT PARTS	\$5,000		\$5,000
334	TIRES, TUBES, ETC.	\$4,000	\$2,000	\$6,000
335	PAINTING AND PLUMBING SUPPLIES	\$600		\$600
336	ELECTRICAL SUPPLIES	\$100		\$100
338	REPAIR FOR WATER/SEWER LINES	\$80,000	\$10,000	\$90,000
341	CONSUMABLE TOOLS	\$3,000		\$3,000
391	WATER METERS	\$13,000	\$15,000	\$28,000
392	FIRE HYDRANTS	\$10,000		\$10,000
412	READY MIX CONCRETE	\$2,000		\$2,000
416	CEMENT & CONCRETE SUPPLIES	\$500		\$500
421	STRUCTURAL STEEL AND IRON	\$100		\$100
422	METAL PIPE & FITTINGS	\$400		\$400
429	OTHER METAL PRODUCTS	\$0		\$0
441	PLASTIC PIPE	\$2,000		\$2,000
451	CRUSHED STONE	\$16,000	\$2,500	\$18,500
452	GRAVEL AND SAND	\$100		\$100
471	ASPHALT AND ASPHALT FILLER	\$5,000		\$5,000
520	SURETY BONDS - RUNNING	\$250		\$250
533	MACHINERY & EQUIPMENT RENTAL	\$5,000		\$5,000
541	PROVISION FOR DEPRECIATION	\$500,000		\$500,000
949	OTHER EQUIPMENT			\$0
	TOTAL TRANSMISSION & DISTRIBUTION	\$1,489,440	\$115,960	\$1,605,400

WATER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
52115	PUBLIC WORKS BUILDINGS			
241	ELECTRIC	\$6,200	\$2,000	\$8,200
244	GAS	\$5,000	\$400	\$5,400
259	CLEANING SERVICES	\$3,650		\$3,650
262	REPAIR & MAINT. OTHER MACHINERY	\$50		\$50
266	REPAIR & MAINT. BUILDINGS	\$3,500		\$3,500
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$500		\$500
329	OTHER OPERATING SUPPLIES	\$400		\$400
335	PAINING AND PLUMBING SUPPLIES	\$100		\$100
	TOTAL SHOP & MAINTENANCE	\$19,400	\$2,400	\$21,800

WATER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	FY 2025-26 AMENDMENTS	FY 2025-26 BUDGET TOTAL
52116	CUSTOMERS' ACCT. & COLLECTION-METER READERS			
111	SALARIES - PERM. EMPLOYEES REG.	\$50,480	\$1,580	\$52,060
112	SALARIES - PERM. EMPLOYEES OT	\$600		\$600
129	OTHER WAGES	\$0		\$0
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$3,900		\$3,900
143	RETIREMENT - CURRENT	\$5,390		\$5,390
146	WORKMEN'S COMPENSATION	\$1,300		\$1,300
147	UNEMPLOYMENT INSURANCE	\$50		\$50
217	VEHICLE TOW-IN SERVICES	\$0		\$0
224	DUPLICATION	\$0		\$0
251	MEDICAL, DENTAL, AND VITAL STATS	\$100		\$100
261	REPAIR & MAINT. MOTOR VEHICLES	\$100		\$100
262	REPAIR AND MAINTENANCE OTHER	\$200		\$200
310	OFFICE SUPPLIES AND MATERIALS	\$0		\$0
311	OFFICE STATIONERY AND FORMS	\$0		\$0
312	SMALL ITEMS OF EQUIPMENT	\$200		\$200
326	CLOTHING AND UNIFORMS	\$1,300		\$1,300
329	OTHER OPERATING SUPPLIES	\$0		\$0
331	GAS, OIL, DIESEL, GREASE	\$5,000	\$1,450	\$6,450
332	MOTOR VEHICLE PARTS	\$500	\$1,000	\$1,500
334	TIRES, TUBES. ETC.	\$500		\$500
341	CONSUMABLE TOOLS	\$50		\$50
533	MACHINERY & EQUIPMENT RENTAL	\$0		\$0
	TOTAL CUSTOMERS' ACCT. & COLLECTION	\$69,670	\$4,030	\$73,700

WATER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	FY 2025-26 AMENDMENTS	FY 2025-26 BUDGET TOTAL
52117	ADMINISTRATION-OFFICE STAFF			
111	SALARIES - PERM. EMPLOYEES REG./CITY HALL	\$152,330	\$6,600	\$158,930
111	SALARIES - PERM. EMPLOYEES REG./PUBLIC WORKS	\$47,150		\$47,150
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$15,260		\$15,260
143	RETIREMENT - CURRENT	\$21,280		\$21,280
146	WORKMEN'S COMPENSATION	\$600		\$600
147	UNEMPLOYMENT INSURANCE	\$110		\$110
148	EMPLOYEE EDUCATION AND TRAINING	\$500		\$500
211	POSTAGE, BOX RENT, ETC.	\$200		\$200
213	AUTOMOBILE LICENSES AND TITLES	\$0		\$0
214	MAILING SERVICE	\$24,000	\$3,000	\$27,000
224	DUPLICATION	\$800		\$800
235	MEMBERSHIPS, REG. FEES, & TUITION	\$4,000		\$4,000
237	ADVERTISING	\$0		\$0
239	OTHER PUBLICITY, SUBSCRIPTIONS, AND DUES	\$8,500	\$7,500	\$16,000
245	TELEPHONE AND TELEGRAPH	\$1,800		\$1,800
252	LEGAL SERVICES	\$0		\$0
253	ACCOUNTING AND AUDITING SERVICES	\$17,220		\$17,220
255	DATA PROCESSING SERVICES	\$22,000		\$22,000
259	OTHER PROFESSIONAL SERVICES	\$500		\$500
263	REPAIR & MAINT. FURNITURE & OFFICE	\$0		\$0
283	OUT-OF-TOWN EXPENSE	\$400		\$400
285	STAFF LOCAL TRAVEL	\$0		\$0
310	OFFICE SUPPLIES AND MATERIALS	\$2,500		\$2,500
311	OFFICE STATIONERY AND FORMS	\$8,000	\$500	\$8,500
312	SMALL ITEMS OF EQUIPMENT	\$500		\$500
323	FOOD	\$0		\$0
326	CITY LOGO SHIRTS-CITY HALL	\$1,200		\$1,200
329	OTHER OPERATING SUPPLIES	\$50		\$50
531	BUILDING & OFFICE RENTAL	\$30,000		\$30,000
532	LAND RENTAL	\$300		\$300
551	TRUSTEE FEES	\$2,500		\$2,500
555	BANK SERVICE CHARGES	\$1,200		\$1,200
556	BANK FEES DIRECT DEPOSIT	\$200	\$300	\$500
597	ADMINISTRATIVE COST - GENERAL FUND	\$0		\$0
947	OFFICE EQUIPMENT	\$0	\$300	\$300
948	COMPUTER EQUIPMENT	\$1,200	\$200	\$1,400
	TOTAL ADMINISTRATION & GENERAL EXP.	\$364,300	\$18,400	\$382,700

WATER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
52119	IT/DATA PROCESSING			
111	SALARIES - PERM. EMPLOYEES REG.	\$19,710	\$600	\$20,310
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$1,510		\$1,510
143	RETIREMENT - CURRENT	\$2,100		\$2,100
146	WORKMEN'S COMPENSATION	\$50		\$50
147	UNEMPLOYMENT INSURANCE	\$10		\$10
148	EMPLOYEE EDUCATION AND TRAINING	\$200		\$200
211	POSTAGE, BOX RENT, ETC.	\$40		\$40
224	DUPLICATION	\$200		\$200
235	MEMBERSHIPS, REG. FEES, & TUITION	\$200	\$590	\$790
245	TELEPHONE AND TELEGRAPH	\$300		\$300
251	MEDICAL, DENAL, VETERINARY	\$0		\$0
255	DATA PROCESSING SERVICES	\$32,490		\$32,490
259	OTHER PROFESSIONAL SERVICES	\$200		\$200
263	REPAIR & MAINT. FURNITURE & OFFICE	\$0		\$0
283	OUT-OF-TOWN EXPENSE	\$100	\$250	\$350
285	STAFF LOCAL TRAVEL	\$100		\$100
310	OFFICE SUPPLIES AND MATERIALS	\$200		\$200
311	OFFICE STATIONERY AND FORMS	\$60		\$60
312	SMALL ITEMS OF EQUIPMENT	\$500		\$500
326	CITY LOGO SHIRTS-CITY HALL	\$200		\$200
329	OTHER OPERATING SUPPLIES	\$100		\$100
341	CONSUMABLE TOOLS	\$150		\$150
949	OTHER EQUIPMENT			\$0
	TOTAL IT/DATA PROCESSING	\$58,420	\$1,440	\$59,860

52120	NON-OPERATING EXPENSES -WATER			
631	INTEREST ON BONDED DEBT	\$109,400		\$109,400
633	INTEREST ON BANK NOTES	\$9,500		\$9,500
636	INTEREST ON STATE LOANS	\$11,070		\$11,070
	TOTAL NON-OPERATING EXPENSES	\$129,970	\$0	\$129,970
51520	INSURANCE - EMPLOYERS SHARE-WATER			
142	HEALTH, DENTAL, LIFE INSURANCE	\$313,500		\$313,500
149	OTHER EMPLOYER CONTRIBUTIONS	\$230		\$230
	TOTAL INSURANCE EXP. - WATER	\$313,730	\$0	\$313,730
51520	INSURANCE-WATER			
511	INSURANCE ON BUILDINGS	\$70,500		\$70,500
512	INSURANCE ON VEHICLES & EQUIPMENT	\$5,800	\$2,500	\$8,300
513	LIABILITY	\$7,500	\$210	\$7,710
515	PROFESSIONAL LIABILITY	\$2,500	\$380	\$2,880
521	SURETY BONDS - OFFICIALS & EMPLOYEES	\$2,500		\$2,500
	TOTAL INSURANCE	\$88,800	\$3,090	\$91,890
	TOTAL WATER EXPENDITURES	\$3,894,310	\$222,460	\$4,116,770

SEWER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
52211	SEWER COLLECTION (LINES)			
111	SALARIES - PERM. EMPLOYEES REG.	\$244,030	\$6,580	\$250,610
111	SALARIES - PERM. EMPLOYEES REG. - NEW EMPLOYEE	\$0		\$0
112	SALARIES - PERM. EMPLOYEES OT	\$10,000		\$10,000
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$19,290		\$19,290
143	RETIREMENT - CURRENT	\$26,040		\$26,040
146	WORKMEN'S COMPENSATION	\$6,640		\$6,640
147	UNEMPLOYMENT INSURANCE	\$170		\$170
148	EMPLOYEE EDUCATION AND TRAINING	\$1,000		\$1,000
211	POSTAGE, BOX RENT, ETC.	\$100		\$100
212	FREIGHT, EXPRESS, TRUCK CHARGES	\$0		\$0
213	AUTOMOBILE LICENSES AND TITLE	\$50		\$50
217	VEHICLE TOIN SERVICES	\$0		\$0
235	MEMBERSHIPS, REG. FEES, & TUITION	\$1,000		\$1,000
237	ADVERTISING	\$0		\$0
241	ELECTRIC	\$21,000	\$5,000	\$26,000
245	TELEPHONE AND TELEGRAPH (350 + 3200)	\$600	\$600	\$1,200
251	MEDICAL, DENTAL, AND VITAL STATS	\$300		\$300
254	ARCHITECTURAL, ENGINEERING AND LANDSCAPING	\$1,000		\$1,000
259	OTHER PROFESSIONAL SERVICES	\$2,500	\$10,000	\$12,500
261	REPAIR & MAINT. MOTOR VEHICLES	\$100		\$100
262	REPAIR & MAINT. OTHER MACHINERY	\$5,000		\$5,000
266	REPAIR & MAINT. BUILDINGS	\$100		\$100
283	OUT-OF-TOWN EXPENSE	\$0		\$0
310	OFFICE SUPPLIES	\$350		\$350
312	SMALL ITEMS OF EQUIPMENT	\$500		\$500
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$200		\$200
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$200		\$200
323	FOOD	\$200		\$200
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$400		\$400
326	CLOTHING AND UNIFORMS	\$6,500		\$6,500
329	OTHER OPERATING SUPPLIES	\$1,000		\$1,000
331	GAS, OIL, DIESEL, GREASE	\$10,000		\$10,000
332	MOTOR VEHICLE PARTS	\$3,000	\$1,000	\$4,000
333	MACHINERY & EQUIPMENT PARTS	\$3,000		\$3,000
334	TIRES, TUBES, ETC.	\$1,500	\$1,000	\$2,500
335	PAINTING AND PLUMBING SUPPLIES	\$500		\$500
336	ELECTRICAL SUPPLIES	\$250		\$250
337	EXPLOSIVES	\$0		\$0
338	REPAIR PARTS FOR WATER/SEWER LINES	\$8,000		\$8,000
341	CONSUMABLE TOOLS	\$300		\$300
412	READY MIXED CONCRETE	\$1,000		\$1,000
413	PRECAST CONCRETE SUPPLIES	\$2,000		\$2,000
416	CEMENT & CONCRETE SUPPLIES	\$500		\$500
421	STRUCTURAL STEEL & IRON	\$100		\$100
422	METAL PIPE & FITTINGS	\$100		\$100
441	PLASTIC PIPE	\$1,000		\$1,000
451	CRUSHED STONE	\$10,000		\$10,000
471	ASPHALT AND ASPHALT FILLER	\$2,000		\$2,000
533	EQUIPMENT RENTAL	\$5,000		\$5,000
541	PROVISION FOR DEPRECIATION	\$240,000		\$240,000
	TOTAL SEWER COLLECTION (LINES)	\$636,520	\$24,180	\$660,700

SEWER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	FY 2025-26 AMENDMENTS	FY 2025-26 BUDGET TOTAL
52213	SEWER TREATMENT & DISPOSAL			
111	SALARIES - PERM. EMPLOYEES REG.	\$180,710	\$5,520	\$186,230
112	SALARIES - PERM. EMPLOYEES OT	\$30,000		\$30,000
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$15,780		\$15,780
143	RETIREMENT - CURRENT	\$19,280	\$1,300	\$20,580
146	WORKMEN'S COMPENSATION	\$3,450		\$3,450
147	UNEMPLOYMENT INSURANCE	\$120		\$120
148	EMPLOYEE EDUCATION AND TRAINING	\$500		\$500
211	POSTAGE, BOX RENT, ETC.	\$100		\$100
235	MEMBERSHIPS, REGISTRATION	\$500		\$500
241	ELECTRIC	\$140,000	\$10,000	\$150,000
244	GAS	\$200		\$200
245	TELEPHONE AND TELEGRAPH	\$2,000	\$400	\$2,400
251	MEDICAL, DENTAL, VETERINARY, AND VITAL	\$200		\$200
254	ENGINEERING SERVICES	\$0		\$0
255	DATA PROCESSING SERVICES	\$1,000		\$1,000
259	OTHER PROFESSIONAL SERVICES	\$125,000	\$40,000	\$165,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$0		\$0
262	REPAIR & MAINT. OTHER MACHINERY	\$15,000	\$12,700	\$27,700
266	REPAIR & MAINT. BUILDINGS	\$5,000		\$5,000
269	REPAIR & MAINT. OTHER REPAIR & MACH.	\$0		\$0
283	OUT-OF-TOWN EXPENSE	\$250	\$1,500	\$1,750
285	STAFF LOCAL TRAVEL	\$250		\$250
310	OFFICE SUPPLIES AND MATERIALS	\$1,000		\$1,000
312	SMALL ITEMS OF EQUIPMENT	\$6,330		\$6,330
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$250	\$500	\$750
322	CHEMICAL, LAB, & MEDICAL SUPPLIES	\$115,000		\$115,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$1,500		\$1,500
326	CLOTHING AND UNIFORMS	\$6,000		\$6,000
329	OTHER OPERATING SUPPLIES	\$3,000		\$3,000
331	GAS, OIL, DIESEL, GREASE	\$2,000	\$2,000	\$4,000
332	MOTOR VEHICLE PARTS	\$500		\$500
333	MACHINERY & EQUIPMENT PARTS	\$10,000	\$2,000	\$12,000
334	TIRES, TUBES AND ETC.	\$1,500		\$1,500
335	PAINTING AND PLUMBING SUPPLIES	\$500		\$500
336	ELECTRICAL SUPPLIES	\$200		\$200
339	SUNDRY REPAIR & MAINT. SUPPLIES	\$0		\$0
341	CONSUMABLE TOOLS	\$400		\$400
533	MACHINERY AND EQUIPMENT RENTAL	\$0		\$0
541	PROVISION FOR DEPRECIATION	\$360,000		\$360,000
561	NPDES PERMIT	\$9,000		\$9,000
598	PENALTIES	\$0		\$0
948	COMPUTER EQUIPMENT	\$1,000		\$1,000
949	OTHER MACHINERY AND EQUIPMENT	\$570	\$2,000	\$2,570
	TOTAL SEWER TREATMENT & DISPOSAL	\$1,058,090	\$77,920	\$1,136,010

SEWER FUND EXPENDITURES FY 2025-26			
Account		FY 2025-26	
Number	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS
			BUDGET TOTAL
52215	PUBLIC WORKS BUILDINGS		
241	ELECTRIC	\$2,500	\$3,500
244	GAS	\$2,000	\$2,500
259	OTHER PROFESSIONAL SERVICES	\$1,000	\$1,000
266	REPAIR & MAINT. BUILDINGS	\$1,000	\$1,000
324	HOUSEHOLD & JANITORIAL SUPPLIES	\$200	\$200
329	OTHER OPERATING SUPPLIES	\$100	\$100
335	PAINTING AND PLUMBING SUPPLIES	\$50	\$50
	TOTAL SHOP & MAINTENANCE	\$6,850	\$8,350

SEWER FUND EXPENDITURES FY 2025-26				
Account		FY 2025-26		FY 2025-26
Number	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
52216	CUSTOMER ACCT. & COLLECTION-METER READERS			
111	SALARIES - PERM. EMPLOYEES REG.	\$33,650	\$1,050	\$34,700
112	SALARIES - PERM. EMPLOYEES OT	\$110		\$110
129	OTHER WAGES	\$0		\$0
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$2,580		\$2,580
143	RETIREMENT - CURRENT	\$3,590		\$3,590
146	WORKMEN'S COMPENSATION	\$870		\$870
147	UNEMPLOYMENT INSURANCE	\$30		\$30
217	VEHICLE TOW-IN SERVICES	\$0		\$0
251	MEDICAL, DENTAL, VETERINARY	\$100		\$100
262	REPAIR & MAINT. OTHER MACHINERY	\$0		\$0
311	OFFICE STATIONERY AND FORMS	\$0		\$0
312	SMALL ITEMS OF EQUIPMENT	\$100		\$100
326	CLOTHING AND UNIFORMS	\$600		\$600
329	OTHER OPERATING SUPPLIES	\$0		\$0
331	GAS, OIL, DIESEL, GREASE	\$2,000	\$1,040	\$3,040
332	MOTOR VEHICLE PARTS	\$300		\$300
334	TIRES, TUBES AND ETC.	\$200		\$200
	TOTAL CUSTOMER ACCT. & COLLECTION	\$44,130	\$2,090	\$46,220

SEWER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
52217	ADMINISTRATION -OFFICE STAFF			
111	SALARIES - PERM. EMPLOYEES REG./CITY HALL	\$86,490	\$3,850	\$90,340
111	SALARIES - PERM. EMPLOYEES REG./PUBLIC WORKS	\$31,430		\$31,430
129	OTHER WAGES	\$0		\$0
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$9,020		\$9,020
143	RETIREMENT - CURRENT	\$12,580		\$12,580
146	WORKMEN'S COMPENSATION	\$340		\$340
147	UNEMPLOYMENT INSURANCE	\$70		\$70
148	EMPLOYEE EDUCATION AND TRAINING	\$500		\$500
211	POSTAGE, BOX RENT, ETC.	\$100		\$100
213	AUTOMOBILE LICENSE AND TITLES	\$0		\$0
214	MAILING SERVICE	\$10,000	\$1,600	\$11,600
224	DUPLICATION	\$400		\$400
235	MEMBERSHIPS, REG. FEES, & TUITION	\$1,500		\$1,500
237	ADVERTISING	\$0		\$0
239	OTHER PUBLICITY, SUBSCRIPTIONS, AND DUES	\$2,660	\$2,500	\$5,160
245	TELEPHONE	\$1,000		\$1,000
251	MEDICAL, DENTAL, VETERINARY, AND VITAL	\$0		\$0
252	LEGAL SERVICES	\$9,130		\$9,130
253	ACCOUNTING AND AUDITING SERVICES	\$16,020		\$16,020
254	ENGINEERING SERVICES (SEWER I&I STUDY PHASE 2 & 3)	\$0		\$0
255	DATA PROCESSING SERVICES	\$12,000		\$12,000
259	OTHER PROFESSIONAL SERVICES	\$500		\$500
263	REPAIR & MAINT. FURNITURE & OFFICE	\$0		\$0
283	OUT-OF-TOWN EXPENSE	\$200		\$200
285	STAFF LOCAL TRAVEL	\$0		\$0
310	OFFICE SUPPLIES AND MATERIALS	\$1,000		\$1,000
311	OFFICE STATIONERY AND FORMS	\$4,000		\$4,000
312	SMALL ITEMS OF EQUIPMENT	\$1,000		\$1,000
323	FOOD	\$0		\$0
326	CITY LOGO SHIRTS-CITY HALL	\$1,200		\$1,200
329	OTHER OPERATING SUPPLIES	\$50		\$50
531	BUILDING & OFFICE RENTAL	\$30,000		\$30,000
551	TRUSTEE FEES	\$250		\$250
555	BANK SERVICE CHARGES	\$200		\$200
556	DIRECT DEPOSIT FEES	\$200	\$200	\$400
630	INTEREST	\$0		\$0
947	OFFICE EQUIPMENT	\$0	\$200	\$200
948	COMPUTER EQUIPMENT	\$800		\$800
	TOTAL ADMINISTRATION & GENERAL EXP.	\$232,640	\$8,350	\$240,990

SEWER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
52219	IT/DATA PROCESSING			
111	SALARIES - PERM. EMPLOYEES REG.	\$9,850	\$300	\$10,150
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$750		\$750
143	RETIREMENT - CURRENT	\$1,050		\$1,050
146	WORKMEN'S COMPENSATION	\$30		\$30
147	UNEMPLOYMENT INSURANCE	\$10		\$10
148	EMPLOYEE EDUCATION AND TRAINING	\$200		\$200
211	POSTAGE, BOX RENT, ETC.	\$20		\$20
235	MEMBERSHIPS, REG. FEES, & TUITION	\$100	\$240	\$340
245	TELEPHONE AND TELEGRAPH	\$150		\$150
251	MEDICAL, DENAL, VETERINARY	\$0		\$0
255	DATA PROCESSING SERVICES	\$13,800		\$13,800
259	OTHER PROFESSIONAL SERVICES	\$100		\$100
263	REPAIR & MAINT. FURNITURE & OFFICE	\$0		\$0
283	OUT-OF-TOWN EXPENSE	\$50	\$100	\$150
285	STAFF LOCAL TRAVEL	\$50		\$50
310	OFFICE SUPPLIES AND MATERIALS	\$100		\$100
311	OFFICE STATIONERY AND FORMS	\$30		\$30
312	SMALL ITEMS OF EQUIPMENT	\$200		\$200
326	CITY LOGO SHIRTS-CITY HALL	\$100		\$100
329	OTHER OPERATING SUPPLIES	\$50		\$50
341	CONSUMABLE TOOLS	\$100		\$100
949	OTHER EQUIPMENT			\$0
	TOTAL IT/DATA PROCESSING	\$26,740	\$640	\$27,380

SEWER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	FY 2025-26 AMENDMENTS	FY 2025-26 BUDGET TOTAL
52220	NON-OPERATING EXPENSES-SEWER			
631	INTEREST ON BONDED DEBT	\$132,190		\$132,190
633	INTEREST ON BANK NOTES	\$4,070		\$4,070
636	INTEREST ON STATE LOANS			\$0
	TOTAL NON-OPERATING EXPENSES	\$136,260	\$0	\$136,260
52520	INSURANCE EMPLOYERS SHARE-SEWER			
142	HEALTH, DENTAL, LIFE INSURANCE	\$197,000		\$197,000
149	OTHER EMPLOYER CONTRIBUTIONS	\$230		\$230
	TOTAL INSURANCE EXP. - SEWER	\$197,230	\$0	\$197,230
52520	INSURANCE-SEWER			
511	INSURANCE ON BUILDINGS	\$38,700		\$38,700
512	INSURANCE ON VEHICLES & EQUIPMENT	\$5,000	\$410	\$5,410
513	LIABILITY	\$500	\$50	\$550
515	PROFESSIONAL LIABILITY	\$1,110	\$330	\$1,440
521	SURETY BONDS - OFFICIALS & EMPLOYEES	\$2,000		\$2,000
	TOTAL INSURANCE	\$47,310	\$790	\$48,100
	TOTAL SEWER EXPENDITURES	\$2,385,770	\$115,470	\$2,501,240
	TOTAL WATER/SEWER EXPENDITURES	\$6,280,080	\$337,930	\$6,618,010

WATER FUND - CAPITAL OUTLAY AND FINANCING BUDGET FY 2025-26			
		FY 2025-26	FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS
	SOURCE OF FUNDS-WATER		BUDGET TOTAL
	BAD DEBTS	\$1,000	\$2,120
	INTEREST EARNINGS	\$25,000	\$34,000
	SALE OF VEHICLES AND EQUIPMENT	\$0	\$0
	OPERATING REVENUE - WATER	\$3,500,000	\$3,500,000
	FLAT RATE WATER SALES	\$100	\$100
	FORFEITED DISCOUNTS & PENALTIES	\$50,000	\$52,000
	CUTOFF SERVICE FEE	\$30,000	\$35,000
	WATER CONNECT FEES	\$35,000	\$35,000
	WATER TAP FEES	\$50,000	\$50,000
	LINE EXTENSION CHARGES	\$0	\$130
	MISCELLANEOUS	\$20,000	\$10,000
	TOTAL OPERATING AND NON OPERATING REVENUE	\$3,711,100	\$3,718,350
	EXPENDITURES	(\$3,894,310)	(\$4,116,770)
	INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	(\$183,210)	(\$398,420)
	INFRASTRUCTURE PLANNING GRANT	\$0	\$20,000
	ARC GRANT (50%)	\$470,000	\$456,400
	FEDERAL ARPA - NORTH HILLS TANK	\$0	\$1,364,600
	FEDERAL ARPA - UTILITY RELOCATE	\$470,000	\$32,210
	CHANGE IN NET POSITION	\$756,790	\$718,000
	ADD DEPRECIATION EXPENSE	\$740,000	\$740,000
	TOTAL SOURCES	\$1,496,790	\$2,214,790
	USE OF FUNDS		
	WATER PLANT		
18140	EMERGENCY MEMBRANE REPLACEMENT IN TRANES # 3 & 4	\$0	\$536,810
18178	8 DOOR ACCESS CONTROL SYSTEM	\$15,500	\$15,500
18178	TURBIDIMETER REPLACEMENT	\$0	\$5,940
18178	300 HP VFD	\$0	\$20,250
18178	300 HP VFD	\$0	\$39,050
18178	SEDIMENTATION BASINS	\$0	\$32,290
	TOTAL WATER PLANT	\$15,500	\$634,340

SEWER FUND CAPITAL OUTLAY AND FINANCING BUDGET FY 2025-26			
		FY 2025-26	FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS BUDGET TOTAL
SOURCE OF FUNDS			
	INTEREST EARNINGS	\$25,000	\$9,000 \$34,000
	INSURANCE RECOVERIES	\$0	\$7,270 \$7,270
	SEWER SERVICE CHARGES	\$2,100,000	\$2,100,000
	SEWER TAP FEES	\$50,000	\$50,000
	GREASE TRAP FEES	\$11,000	\$11,000
	MISCELLANEOUS	\$0	\$0
	TOTAL OPERATING AND NON OPERATING REVENUES	\$2,186,000	\$16,270 \$2,202,270
EXPENDITURES			
	INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	(\$199,770)	(\$99,200) (\$298,970)
	TDEC APRA SWIG	\$0	\$712,000 \$712,000
	FEDERAL ARPA - UTILITY RELOCATE	\$1,725,000	(\$1,716,050) \$8,950
	CHANGE IN NET POSITION	\$1,525,230	(\$1,103,250) \$421,980
	DEPRECIATION EXPENSE	\$600,000	\$0 \$600,000
	TOTAL SOURCES OF FUNDS	\$2,125,230	(\$1,103,250) \$1,021,980
USE OF FUNDS			
SEWER COLLECTION			
16584	CDBG 2021	\$0	\$0
16523	SEWER UTILITY RELOCATE (ARPA-FEDERAL)	\$0	\$8,950 \$8,950
16524	SEWER PROJECT (ARPA-TDEC)	\$1,725,000	(\$1,013,000) \$712,000
18278	F-750 DUMP TRUCK	\$64,000	\$64,000
18278	F-750 DUMP TRUCK - SAVINGS	\$0	(\$10,120) (\$10,120)
18278	FISCHER SURELOCK LOCATOR BOX	\$2,000	\$2,000
18278	ICS PIPE SAWS WITH CHAINS	\$2,000	\$2,000
18278			\$0
18278			\$0
18278			\$0
18278			\$0
18278			\$0
18278			\$0
18278			\$0
18278			\$0
	TOTAL SEWER COLLECTION	\$1,793,000	(\$1,014,170) \$778,830
SEWER TREATMENT PLANT			
18278	DIGESTOR BLOWER	\$10,000	\$15,000
18278	GRIT AUGER	\$15,000	\$0
	TOTAL SEWER TREATMENT	\$15,000	\$0 \$15,000

	SEWER ACCOUNTING/ADMINISTRATION			
16560	AUTOMATED METER INFORMATION SYSTEM	\$0		\$0
	TOTAL SEWER ACCOUNTING/ADMINISTRATION	\$0	\$0	\$0
SEWER FUND CAPITAL OUTLAY AND FINANCING BUDGET FY 2025-26				
			FY 2025-26	FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
	DEBT PAYMENTS			
23221	CAPITAL OUTLAY NOTE	\$9,540		\$9,540
23112	SEWER PLANT-BOND REFUNDING CUMBERLAND SECURITIES	\$75,000		\$75,000
23211	RURAL DEVELOPMENT LOAN-SEWER PLANT/LINE EXTENSION	\$64,070		\$64,070
23212	RURAL DEVELOPMENT LOAN-SEWER PLANT	\$89,570		\$89,570
	TOTAL DEBT PAYMENTS	\$238,180	\$0	\$238,180
	TOTAL USE OF FUNDS	\$2,046,180	(\$1,014,170)	\$1,032,010
	INCREASE <DECREASE> IN CASH FLOW	\$79,050	(\$89,080)	(\$10,030)
	WATER FUND(DECREASE)/INCREASE	(\$642,260)	(\$362,520)	(\$1,004,780)
	SEWER FUND (DECREASE)/INCREASE	\$79,050	(\$89,080)	(\$10,030)
	WATER/SEWER FUND NET (DECREASE)/INCREASE	(\$563,210)	(\$451,600)	(\$1,014,810)
	CASH BEGINNING OF YEAR	\$2,782,620		\$2,782,620
	CASH END OF YEAR	\$2,219,410		\$1,767,810