



**FINANCE DEPARTMENT**  
**MEMORANDUM**

**TO:** City Council; James Gallup, City Manger  
**FROM:** Bettina Chandler, City Recorder  
**DATE:** June 15, 2026  
**SUBJECT:** Amendment to Ordinance 2026-06

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Please amend Ordinance 2026-06, an ordinance amending the FY 2025-26 Budget, to include the following amendment: **increase in General Fund Revenues totaling \$63,040** for increase in delinquent property tax revenue, property tax interest, beer permit application fees, Fire Department Rescue Squad Grant, transportation modernization tax, sports betting tax, planning commission filing fee, community center passes, and outdoor pool concessions; **increase General Fund Expenditures totaling \$178,230** for accrued payroll, Jefferson City personal property tax audit, VC3 data processing fees, Fire Station 2 architectural and other professional services, overtime, fire department gas detection system, electric charges for Senior Citizen Center, Mossy Creek Complex Survey, and breaker panel for outdoor pool; **decrease General Fund Expenditures totaling \$202,950** for Fire Station 2 Principal on bond payment (only bond interest payment due), for an **overall decrease in General Fund Expenditures of \$24,720**; **increase State Street Aid Expenditures totaling \$15,030** for additional salt; **increase Water Sewer Fund Revenues totaling \$1,200** for grease trap inspection fees; **increase Water Sewer Expenditures totaling \$11,650** for emergency HVAC repair at the Water Plant and fuel charges. The additional amendments are highlighted in light blue on the attached budget amendment spreadsheet.

**GENERAL FUND UNASSIGNED FUND BALANCE** will change from an estimated decrease **\$3,027,060** to an estimated decrease of **\$2,939,400** (difference of \$87,660).

**STREET AID FUND RESTRICTED FUND BALANCE** will change from as estimated decrease of **\$40,680** to an estimated decrease of **\$55,710** (difference of \$15,030).

**WATER SEWER FUND BALANCE BEFORE CAPITAL CONTRIBUTIONS** will change from an estimated loss of **\$697,390** to an estimated loss of **\$707,840** (difference of \$10,450)

Please let me know if you have any questions.

GENERAL FUND - REVENUES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
<b>LOCAL TAXES</b>				
31110	REAL & PERSONAL PROPERTY TAX	\$3,960,000		\$3,960,000
31200	PROPERTY TAX DELINQUENT	\$100,000	\$31,000	\$131,000
31300	INTEREST, PENALTY, COURT COST	\$25,000	\$4,000	\$29,000
31610	LOCAL SALES TAX	\$5,200,000		\$5,200,000
31710	WHOLESALE BEER TAX	\$300,000	(\$45,000)	\$255,000
31720	WHOLESALE LIQUOR TAX	\$280,000	(\$35,000)	\$245,000
31800	LOCAL BUSINESS TAX	\$200,000	\$100,000	\$300,000
31912	CABLE TV FRANCHISE	\$70,000		\$70,000
31980	MIXED DRINK TAXES	\$5,500	\$3,250	\$8,750
	<b>TOTAL LOCAL TAXES</b>	<b>\$10,140,500</b>	<b>\$58,250</b>	<b>\$10,198,750</b>
<b>LICENSE AND PERMITS</b>				
32210	BEER ANNUAL PRIVILEGE TAX	\$2,900	\$200	\$3,100
32220	BEER PERMIT APPLICATION FEES	\$250	\$500	\$750
32240	BEER LICENSE HOLDER FINES	\$0		\$0
32410	ANIMAL REGISTRATION	\$100		\$100
32610	BUILDING PERMITS	\$205,000	(\$90,000)	\$115,000
32650	EXCAVATING PERMITS	\$0		\$0
32710	SIGN PERMITS	\$500	\$800	\$1,300
	<b>TOTAL LICENSES AND PERMITS</b>	<b>\$208,750</b>	<b>(\$88,500)</b>	<b>\$120,250</b>
<b>INTERGOVERNMENTAL REVENUE</b>				
33310	HOUSING AUTHORITY, LIEU OF TAX	\$55,000	\$1,460	\$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	\$8,000	\$24,000
33425	CITY RECORDER DEPARTMENT EDUCATION	\$3,500	\$370	\$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	\$2,340	\$5,740
33593	CORPORATE/BANK EXCISE TAX	\$30,000	\$11,000	\$41,000
33594	SPORTS BETTING PRIVILEGE TAX	\$12,300	\$7,480	\$19,780
	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>\$1,319,120</b>	<b>\$30,650</b>	<b>\$1,349,770</b>
<b>GRANT REVENUE</b>				
33114	FIRE 2025 CDBG GRANT	\$0	\$52,550	\$52,550
33190	OTHER FEDERAL GRANTS-H.I.D.T.A. & BULLETPROOF VESTS	\$0	\$20,860	\$20,860
33430	OTHER GRANTS - OPIOID & OUTDOOR PLANNING GRANT	\$0	\$110,270	\$110,270
33450	STATE GRANT - PROJECT DIABETES	\$0	\$150,000	\$150,000
33460	STATE GRANT - RESCUE SQUAD	\$0	\$38,140	\$38,140
33470	FIRE HMEP GRANT	\$52,800		\$52,800
33480	POLICE RECRUITMENT AND RETENTION GRANT	\$0	\$14,000	\$14,000
33490	T.H.S.O. GRANTS	\$12,500	\$18,800	\$31,300
33560	STATE STP PROJECT REVENUE	\$18,850	\$55,000	\$73,850
33720	PEP & JHFB GRANTS	\$90,370		\$90,370
	<b>TOTAL GRANT REVENUE</b>	<b>\$174,520</b>	<b>\$459,620</b>	<b>\$634,140</b>

GENERAL FUND - REVENUES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
<b>CHARGES FOR SERVICES</b>				
<b>GENERAL</b>				
34121	CLERK'S FEES - BUSINESS TAX	\$2,500		\$2,500
34190	PLANNING COMMISSION FILING FEE	\$400	\$200	\$600
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
	<b>TOTAL GENERAL SERVICES</b>	<b>\$468,980</b>	<b>\$50,290</b>	<b>\$519,270</b>
<b>COMMUNITY CENTER</b>				
34711	SEASON PASSES	\$38,000	\$0	\$38,000
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
	<b>TOTAL COMMUNITY CENTER</b>	<b>\$137,000</b>	<b>\$6,400</b>	<b>\$143,400</b>
<b>OUTDOOR SWIMMING POOL</b>				
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	\$2,800	\$7,800
	<b>TOTAL OUTDOOR SWIMMING POOL</b>	<b>\$49,500</b>	<b>\$1,300</b>	<b>\$50,800</b>
<b>GENERAL RECREATION</b>				
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
	<b>TOTAL GENERAL RECREATION</b>	<b>\$5,950</b>	<b>(\$440)</b>	<b>\$5,510</b>

GENERAL FUND - REVENUES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	ADENDMENTS	FY 2025-26 BUDGET TOTAL
	<b>FINES, FORFEITS, &amp; PENALTIES</b>			
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
	<b>TOTAL FINES, FORFEITS, &amp; PENALTIES</b>	<b>\$188,000</b>	<b>\$44,500</b>	<b>\$232,500</b>
	<b>OTHER REVENUE</b>			
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
	<b>TOTAL OTHER REVENUE</b>	<b>\$7,035,660</b>	<b>\$162,790</b>	<b>\$7,198,450</b>
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$19,727,980</b>	<b>\$724,860</b>	<b>\$20,452,840</b>
27100	<b>UNASSIGNED FUND BALANCE-DECREASE</b>	<b>\$508,020</b>	<b>\$2,431,380</b>	<b>\$2,939,400</b>
	<b>TOTAL REVENUES AND FUND BALANCE</b>	<b>\$20,236,000</b>	<b>\$3,156,240</b>	<b>\$23,392,240</b>
	<b>GRAND TOTAL-EXPENDITURES</b>	<b>\$20,236,000</b>	<b>\$3,156,240</b>	<b>\$23,392,240</b>
	<b>UNASSIGNED FUND BALANCE INCREASE</b>			

GENERAL FUND - EXPENDITURES FY 2025-26			
Account	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	FY 2025-26 AMENDMENTS
			BUDGET TOTAL
<b>41111</b>	<b>CITY COUNCIL</b>		
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
	<b>TOTAL CITY COUNCIL</b>	<b>\$213,000</b>	<b>(\$30,000)</b>
			<b>\$183,000</b>

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
	<b>TOTAL CITY COURT</b>	<b>\$20,200</b>	<b>\$0</b>	<b>\$20,200</b>

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
<b>41320</b>	<b>CITY MANAGER</b>			
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
	<b>TOTAL CITY MANAGER</b>	<b>\$181,070</b>	<b>\$4,850</b>	<b>\$185,920</b>

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

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
<b>41510</b>	<b>CITY RECORDER</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$258,150	\$15,890	\$274,040
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	\$3,500
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	\$2,350
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	\$2,200
745	PROPERTY TAX RELIEF MATCH	\$25,000		\$25,000
948	COMPUTER EQUIPMENT	\$4,000		\$4,000
949	OTHER MACHINERY AND EQUIPMENT	\$800		\$800
	<b>TOTAL CITY RECORDER</b>	<b>\$394,880</b>	<b>\$18,890</b>	<b>\$413,770</b>

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

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENT	FY 2025-26 BUDGET TOTAL
<b>41530</b>	<b>ACCOUNTING AND AUDITING</b>			
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
	<b>TOTAL ACCOUNTING AND AUDITING</b>	<b>\$47,000</b>	<b>\$0</b>	<b>\$47,000</b>
<b>41550</b>	<b>TAX ADMINISTRATION</b>			
259	OTHER PROFESSIONAL SERVICES	\$5,000	\$3,900	\$8,900
	<b>TOTAL TAX ADMINISTRATION</b>	<b>\$5,000</b>	<b>\$3,900</b>	<b>\$8,900</b>
<b>41640</b>	<b>DATA PROCESSING</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$68,960	\$2,090	\$71,050
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	\$1,320
245	TELEPHONE	\$500		\$500
251	MEDICAL, DENTAL, VETERINARY, AND VITAL STATISTICS	\$0		\$0
255	DATA PROCESSING	\$39,870	\$7,100	\$46,770
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	\$3,840
	<b>TOTAL DATA PROCESSING</b>	<b>\$129,870</b>	<b>\$11,150</b>	<b>\$141,020</b>

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
<b>41650</b>	<b>PERSONNEL ADMINISTRATION</b>			
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
	<b>TOTAL PERSONNEL ADMINISTRATION</b>	<b>\$13,550</b>	<b>\$0</b>	<b>\$13,550</b>

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
<b>41710</b>	<b>BUILDING INSPECTOR/CODES ENFORCEMENT</b>			
111	SALARIES-PERM. EMPLOYEES REG.	\$119,500	\$3,190	\$122,690
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	\$1,350
239	OTHER PUBLICITY, SUBSCRIPTIONS, AND DUES	\$5,000		\$5,000
245	TELEPHONE AND TELEGRAPH	\$2,500		\$2,500
255	DATA PROCESSING SERVICES	\$0	\$250	\$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	\$1,500
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
	<b>TOTAL BUILDING INSPECTOR/CODES ENFORCEMENT</b>	<b>\$183,760</b>	<b>\$4,690</b>	<b>\$188,450</b>

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
<b>41800</b>	<b>BUILDING MAINTENANCE PERSONNEL</b>			
111	SALARIES- PERM. EMPLOYEES REG.	\$164,700	\$5,140	\$169,840
112	SALARIES- PERM. EMPLOYEES OT	\$1,000		\$1,000
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI	\$12,600		\$12,600
143	RETIREMENT	\$17,570		\$17,570
146	WORKMEN'S COMPENSATION	\$5,800		\$5,800
147	UNEMPLOYMENT INSURANCE	\$120		\$120
213	AUTOMOBILE LICENSES AND TITLES	\$0		\$0
239	OTHER PUBLICITY, SUBSCRIPTIONS	\$0	\$2,000	\$2,000
245	TELEPHONE	\$0	\$100	\$100
251	MEDICAL, DENTAL, VITAL STATS	\$100		\$100
261	REPAIR, MAINT. MOTOR VEHICLES	\$200		\$200
262	REPAIR & MAINTENANCE MACHINERY	\$0		\$0
266	REPAIR & MAINTENANCE BUILDINGS	\$0		\$0
310	OFFICE SUPPLIES AND MATERIALS	\$100		\$100
312	SMALL ITEMS OF EQUIPMENT	\$1,500		\$1,500
326	CLOTHING AND UNIFORMS	\$3,400		\$3,400
329	OTHER OPERATING SUPPLIES	\$500		\$500
331	GAS, OIL, DIESEL, GREASE	\$8,000		\$8,000
332	MOTOR VEHICLE PARTS	\$700	\$1,200	\$1,900
333	MACHINERY AND EQUIPMENT PARTS	\$200		\$200
334	TIRES, TUBES AND ETC.	\$1,000		\$1,000
341	CONSUMABLE TOOLS	\$1,000		\$1,000
425	SMALL HARDWARE, WIRE/NAIls ETC.	\$0		\$0
948	COMPUTER EQUIPMENT	\$0		\$0
	<b>TOTAL BUILDING MAINT. PERSONNEL</b>	<b>\$218,490</b>	<b>\$8,440</b>	<b>\$226,930</b>

GENERAL FUND - EXPENDITURES FY 2025-26			
Account		FY 2025-26	FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS
			BUDGET TOTAL
<b>41810</b>	<b>CITY HALL BUILDINGS</b>		
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	\$1,000
	<b>TOTAL CITY HALL BUILDINGS</b>	<b>\$628,630</b>	<b>\$1,000</b>

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2025-26		FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
<b>41860</b>	<b>PUBLIC WORKS BUILDINGS</b>			
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 MACHINERY AND EQUIPMENT	\$0	\$2,100	\$2,100
	<b>TOTAL PUBLIC WORKS BUILDINGS</b>	<b>\$31,700</b>	<b>\$4,800</b>	<b>\$36,500</b>

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
<b>41900</b>	<b>INDUSTRIAL DEVELOPMENT BOARD</b>			
329	OTHER OPERATING SUPPLIES	\$0		\$0
790	CONTRIBUTION TO IDB-YEARLY ISSUANCE FEE	\$0		\$0
	<b>TOTAL INDUSTRIAL DEVELOPMENT BOARD</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>41912</b>	<b>BEAUTIFICATION PROJECT</b>			
321	AGRICULTURE AND HORTICULTURE SUPPLIES	\$3,500		\$3,500
342	SIGN PARTS AND SUPPLIES	\$1,500		\$1,500
	<b>TOTAL BEAUTIFICATION PROJECT</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$5,000</b>
<b>41926</b>	<b>FIRE STATION 2 PROJECT</b>			
254	ARCHITECTURAL, ENGINEERING, AND LANDSCAPING	\$36,750	\$157,150	\$193,900
259	OTHER PROFESSIONAL SERVICES	\$22,000	\$15,000	\$37,000
612	BOND SALE EXPENSE	\$0	\$120,820	\$120,820
920	BUILDINGS	\$5,186,910	\$24,920	\$5,211,830
	<b>TOTAL FIRE STATION 2 PROJECT</b>	<b>\$5,245,660</b>	<b>\$317,890</b>	<b>\$5,563,550</b>
<b>41927</b>	<b>SIDEWALK IMPROVEMENT PROJECT (PROJECT DIABETES)</b>			
259	OTHER PROFESSIONAL SERVICES	\$0	\$150,000	\$150,000
	<b>TOTAL SIDEWALK IMPROVEMENT PROJECT</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$150,000</b>

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
<b>42100</b>	<b>POLICE</b>			
111	SALARIES - PERM. EMPLOYEES	\$1,876,280	\$102,400	\$1,978,680
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
	<b>TOTAL POLICE</b>	<b>\$3,083,530</b>	<b>\$165,540</b>	<b>\$3,249,070</b>

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2025-26		FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
<b>42123</b>	<b>POLICE SERVICES-CARSON NEWMAN UNIVERSITY</b>			
111	SALARIES - PERM. EMPLOYEES	\$234,190	\$7,510	\$241,700
112	SALARIES - PERM. EMPLOYEES OT	\$21,600	\$4,500	\$26,100
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
	<b>TOTAL POLICE SERVICES-CARSON NEWMAN UNIVERSITY</b>	<b>\$390,090</b>	<b>\$12,010</b>	<b>\$402,100</b>

GENERAL FUND - EXPENDITURES FY 2025-26				
		FY 2025-26		FY 2025-26
ACCOUNT NAME		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
<b>42124</b>	<b>RECORDS &amp; IDENTIFICATION</b>			
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
	<b>TOTAL RECORDS &amp; IDENTIFICATION</b>	<b>\$197,780</b>	<b>\$3,280</b>	<b>\$201,060</b>

GENERAL FUND - EXPENDITURES FY 2025-26				
		FY 2025-26		FY 2025-26
Account	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
<b>42166</b>	<b>POLICE STATION &amp; BUILDINGS</b>			
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
	<b>TOTAL POLICE STATION &amp; BUILDINGS</b>	<b>\$123,170</b>	<b>\$0</b>	<b>\$123,170</b>

GENERAL FUND - EXPENDITURES FY 2025-26		FY 2025-26		FY 2025-26
Account	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
<b>42200</b>	<b>FIRE PROTECTION &amp; CONTROL</b>			
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	\$19,790	\$41,320
322	CHEMICAL AND MEDICAL SUPPLIES	\$4,000		\$4,000
323	FOOD	\$1,200		\$1,200
326	CLOTHING & UNIFORMS	\$30,000	\$84,440	\$114,440
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	\$68,780	\$198,620
	<b>TOTAL FIRE PROTECTION</b>	<b>\$2,566,920</b>	<b>\$2,236,860</b>	<b>\$4,803,780</b>

GENERAL FUND - EXPENDITURES FY 2025-26		FY 2025-26		FY 2025-26
Account	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
<b>42254</b>	<b>FIRE STATION &amp; BUILDINGS</b>			
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	(\$202,950)	\$100,000
948	COMPUTER EQUIPMENT	\$0		\$0
949	OTHER MACHINERY & EQUIPMENT	\$20,000	\$9,170	\$29,170
	<b>TOTAL FIRE STATION &amp; BUILDINGS</b>	<b>\$506,160</b>	<b>(\$182,280)</b>	<b>\$323,880</b>

GENERAL FUND - EXPENDITURES FY 2025-26		FY 2025-26		FY 2025-26
Account	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
<b>43000</b>	<b>PUBLIC WORKS</b>			
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
	<b>TOTAL PUBLIC WORKS</b>	<b>\$111,820</b>	<b>\$3,280</b>	<b>\$115,100</b>

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
	<b>TOTAL HWYS, STREETS, &amp; ROADWAYS</b>	<b>\$0</b>	<b>\$35,000</b>	<b>\$35,000</b>

GENERAL FUND - EXPENDITURES FY 2025-26		FY 2025-26		FY 2025-26
Account	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
43120	<b>HWYS, STREETS, &amp; ROADWAYS</b>			
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
	<b>TOTAL HWYS, STREETS, &amp; ROADWAYS</b>	<b>\$1,042,830</b>	<b>\$121,210</b>	<b>\$1,164,040</b>

GENERAL FUND - EXPENDITURES FY 2025-26				
Account		FY 2025-26		FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
<b>43170</b>	<b>CITY GARAGE</b>			
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
	<b>TOTAL CITY GARAGE</b>	<b>\$233,710</b>	<b>\$8,510</b>	<b>\$242,220</b>

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

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

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	FY 2025-26 AMENDMENTS	FY 2025-26 BUDGET TOTAL
44310	SENIOR CITIZENS BUILDING			
241	ELECTRIC	\$4,000	\$500	\$4,500
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
	<b>TOTAL SENIOR CITIZENS BUILDING</b>	<b>\$45,040</b>	<b>\$1,510</b>	<b>\$46,550</b>

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
<b>44410</b>	<b>RECREATION ADMINISTRATION</b>			
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
259	OTHER PROFESSIONAL SERVICES	\$0	\$4,900	\$4,900
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
	<b>TOTAL RECREATION ADMINISTRATION</b>	<b>\$100,390</b>	<b>\$72,400</b>	<b>\$172,790</b>

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
<b>44424</b>	<b>MOSSY CREEK REC. COMPLEX</b>			
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
	<b>TOTAL MOSSY CREEK REC. COMPLEX</b>	<b>\$7,800</b>	<b>\$0</b>	<b>\$7,800</b>

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
<b>44425</b>	<b>NELSON-MERRY GYM</b>			
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
	<b>TOTAL NELSON-MERRY GYM</b>	<b>\$15,850</b>	<b>\$0</b>	<b>\$15,850</b>



GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
<b>44460</b>	<b>RECREATION - COMMUNITY CENTER</b>			
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	\$17,880	\$27,880
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
	<b>TOTAL RECREATION - COMMUNITY CTR.</b>	<b>\$1,511,410</b>	<b>\$35,100</b>	<b>\$1,546,510</b>

GENERAL FUND - EXPENDITURES FY 2025-26			
Account	ACCOUNT NAME	FY 2025-26	
		BUDGET / AMENDMENTS	AMENDMENTS
			FY 2025-26 BUDGET TOTAL
<b>44500</b>	<b>SPECTATOR RECREATION</b>		
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
	<b>TOTAL SPECTATOR RECREATION</b>	<b>\$15,440</b>	<b>\$0</b>

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
<b>44720</b>	<b>PARK AREAS</b>			
111	SALARIES - PERM. EMPLOYEES REG.	\$143,600	\$4,340	\$147,940
114	SALARIES - TEMP. EMPLOYEES REG.	\$4,000		\$4,000
131	TERMINAL PAY AND SICK LEAVE	\$0		\$0
141	OASI (EMPLOYERS SHARE)	\$10,990		\$10,990
143	RETIREMENT - CURRENT	\$15,320		\$15,320
146	WORKMEN'S COMPENSATION	\$4,000		\$4,000
147	UNEMPLOYMENT INSURANCE	\$110		\$110
213	AUTOMOBILE LICENSES AND TITLES	\$50		\$50
254	MOWING SERVICE	\$28,000		\$28,000
261	REPAIR & MAINT. MOTOR VEHICLES	\$200		\$200
262	REPAIR & MAINT. OTHER MACHINERY	\$1,000		\$1,000
283	OUT-OF-TOWN EXPENSE	\$0		\$0
285	STAFF LOCAL TRAVEL	\$0		\$0
312	SMALL ITEMS OF EQUIPMENT	\$2,000		\$2,000
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$500		\$500
326	CLOTHING AND UNIFORMS	\$800		\$800
329	OTHER OPERATING SUPPLIES	\$200		\$200
331	GAS, OIL, DIESEL, GREASE	\$6,000		\$6,000
332	MOTOR VEHICLE PARTS	\$600	\$2,700	\$3,300
333	MACHINERY & EQUIPMENT PARTS	\$1,500		\$1,500
334	TIRES, TUBES, ETC.	\$2,000		\$2,000
335	PAINTING AND PLUMBING SUPPLIES	\$100		\$100
341	CONSUMABLE TOOLS	\$200		\$200
452	SAND & GRAVEL	\$0		\$0
533	MACHINERY & EQUIPMENT RENTAL	\$1,200		\$1,200
944	TRANSPORTATION EQUIPMENT	\$0		\$0
949	OTHER MACHINERY AND EQUIPMENT	\$0		\$0
	<b>TOTAL PARK AREAS</b>	<b>\$222,370</b>	<b>\$7,040</b>	<b>\$229,410</b>

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
<b>44721</b>	<b>NELSON-MERRY PARK</b>			
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
	<b>TOTAL NELSON-MERRY PARK</b>	<b>\$16,750</b>	<b>\$2,000</b>	<b>\$18,750</b>

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
<b>44722</b>	<b>CENTENNIAL PARK</b>			
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
	<b>TOTAL CENTENNIAL PARK</b>	<b>\$6,860</b>	<b>\$0</b>	<b>\$6,860</b>

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
<b>44723</b>	<b>LITTLE LEAGUE FIELD</b>			
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
	<b>TOTAL LITTLE LEAGUE FIELD</b>	<b>\$308,000</b>	<b>\$0</b>	<b>\$308,000</b>

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
<b>44724</b>	<b>MOSSY CREEK STATION-FESTIVAL PARK</b>			
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
	<b>TOTAL MOSSY CREEK STATION</b>	<b>\$12,810</b>	<b>\$0</b>	<b>\$12,810</b>

GENERAL FUND - EXPENDITURES FY 2025-26			
Account		FY 2025-26	FY 2025-26
	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS
			BUDGET TOTAL
<b>44800</b>	<b>LIBRARIES</b>		
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
	<b>TOTAL LIBRARIES</b>	<b>\$302,880</b>	<b>\$0</b>
			<b>\$302,880</b>

GENERAL FUND - EXPENDITURES FY 2025-26				
Account	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	FY 2025-26 AMENDMENTS	FY 2025-26 BUDGET TOTAL
<b>51520</b>	<b>INSURANCE - EMPLOYERS SHARE</b>			
142	HEALTH, DENTAL, LIFE INSURANCE	\$1,463,000		\$1,463,000
149	OTHER EMPLOYER CONTRIBUTIONS	\$1,050		\$1,050
	<b>TOTAL INSURANCE EXP. - GENERAL</b>	<b>\$1,464,050</b>	<b>\$0</b>	<b>\$1,464,050</b>
<b>51520</b>	<b>INSURANCE</b>			
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
	<b>TOTAL INSURANCE</b>	<b>\$207,730</b>	<b>\$18,000</b>	<b>\$225,730</b>
	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$20,236,000</b>	<b>\$3,156,240</b>	<b>\$23,392,240</b>

SANITATION FUND FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
<b>120</b>	<b>REVENUES</b>			
<b>34000</b>	<b>CHARGES FOR SERVICES</b>			
34430	GARBAGE/RECYCLING FEES	\$590,000	\$48,000	\$638,000
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$590,000</b>	<b>\$48,000</b>	<b>\$638,000</b>
<b>36000</b>	<b>OTHER REVENUES</b>			
36330	SALE OF EQUIPMENT	\$0		\$0
36900	OTHER FINANCING SOURCES	\$0		\$0
36961	OPERATING TRANSFER FROM GEN. FUND	\$247,760	\$80,160	\$327,920
	<b>TOTAL OTHER REVENUES</b>	<b>\$247,760</b>	<b>\$80,160</b>	<b>\$327,920</b>
	<b>TOTAL SANITATION REVENUES</b>	<b>\$837,760</b>	<b>\$128,160</b>	<b>\$965,920</b>
27130	RESTRICTED FUND BALANCE DECREASE	\$0	\$0	\$0
	<b>TOTAL REVENUES AND FUND BALANCE</b>	<b>\$837,760</b>	<b>\$128,160</b>	<b>\$965,920</b>
	<b>GRAND TOTAL EXPENDITURES</b>	<b>\$837,760</b>	<b>\$128,160</b>	<b>\$965,920</b>

SANITATION FUND - EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	FY 2025-26 AMENDMENTS	FY 2025-26 BUDGET TOTAL
<b>120</b>	<b>EXPENDITURES</b>			
<b>43200</b>	<b>SANITATION</b>			
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
	<b>TOTAL SANITATION</b>	<b>\$793,260</b>	<b>\$128,160</b>	<b>\$921,420</b>
<b>51520</b>	<b>INSURANCE- EMPLOYERS SHARE</b>			
142	HOSPITAL AND HEALTH INSURANCE	\$40,000		\$40,000
	<b>TOTAL INSURANCE</b>	<b>\$40,000</b>	<b>\$0</b>	<b>\$40,000</b>
<b>51520</b>	<b>INSURANCE</b>			
512	INSURANCE ON VEHICLES & EQUIPMENT	\$2,000		\$2,000
513	LIABILITY	\$2,500		\$2,500
	<b>TOTAL INSURANCE</b>	<b>\$4,500</b>	<b>\$0</b>	<b>\$4,500</b>
	<b>TOTAL SANITATION EXPENDITURES</b>	<b>\$837,760</b>	<b>\$128,160</b>	<b>\$965,920</b>

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 MODERNIZATION 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	\$33,030	\$55,710
	TOTAL REVENUES AND FUND BALANCE	\$326,500	\$33,030	\$359,530
	GRAND TOTAL EXPENDITURES	\$326,500	\$33,030	\$359,530
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	\$23,030	\$43,030
	TOTAL SNOW AND ICE REMOVAL	\$23,000	\$23,030	\$46,030
	TOTAL STATE STREET AID FUND	\$326,500	\$33,030	\$359,530

DRUG FUND FY 2025-26				
Account		FY 2025-26		FY 2025-26
Number	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
<b>125</b>	<b>REVENUES</b>			
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
	<b>TOTAL DRUG FUND REVENUES</b>	<b>\$40,000</b>	<b>(\$1,750)</b>	<b>\$38,250</b>
27130	<b>RESTRICTED FUND BALANCE DECREASE</b>	<b>\$39,600</b>	<b>\$2,750</b>	<b>\$42,350</b>
	<b>TOTAL DRUG FUND REVENUES &amp; FUND BALANCE</b>	<b>\$79,600</b>	<b>\$1,000</b>	<b>\$80,600</b>
	<b>GRAND TOTAL EXPENDITURES</b>	<b>\$79,600</b>	<b>\$1,000</b>	<b>\$80,600</b>
27130	<b>RESTRICTED FUND BALANCE INCREASE</b>			
<b>125</b>	<b>EXPENDITURES</b>			
42129	<b>DRUG INVESTIGATION &amp; CONTROL</b>			
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
	<b>TOTAL DRUG FUND EXPENDITURES</b>	<b>\$79,600</b>	<b>\$1,000</b>	<b>\$80,600</b>

WATER & SEWER FUND FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
<b>36000</b>	<b>OTHER INCOME</b>			
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
	<b>TOTAL OTHER INCOME</b>	<b>\$50,000</b>	<b>\$2,619,430</b>	<b>\$2,669,430</b>
<b>37000</b>	<b>WATER/SEWER REVENUES</b>			
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 SERVICE 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	\$1,200	\$12,200
37296	SEWER TAP FEES	\$50,000		\$50,000
37299	MISCELLANEOUS	\$0		\$0
	<b>TOTAL WATER/SEWER REVENUES</b>	<b>\$5,847,100</b>	<b>(\$550)</b>	<b>\$5,846,550</b>
	<b>TOTAL WATER/SEWER FUND REVENUES</b>	<b>\$5,897,100</b>	<b>\$2,618,880</b>	<b>\$8,515,980</b>

WATER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
<b>52113</b>	<b>PURIFICATION</b>			
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	\$13,250	\$18,250
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
	<b>TOTAL PURIFICATION</b>	<b>\$1,360,580</b>	<b>\$84,790</b>	<b>\$1,445,370</b>

WATER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
<b>52114</b>	<b>TRANSMISSION &amp; DISTRIBUTION</b>			
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
	<b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>	<b>\$1,489,440</b>	<b>\$115,960</b>	<b>\$1,605,400</b>

WATER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
<b>52115</b>	<b>PUBLIC WORKS BUILDINGS</b>			
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	PAINTING AND PLUMBING SUPPLIES	\$100		\$100
	<b>TOTAL SHOP &amp; MAINTENANCE</b>	<b>\$19,400</b>	<b>\$2,400</b>	<b>\$21,800</b>

WATER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	FY 2025-26 AMENDMENTS	FY 2025-26 BUDGET TOTAL
<b>52116</b>	<b>CUSTOMERS' ACCT. &amp; COLLECTION-METER READERS</b>			
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
	<b>TOTAL CUSTOMERS' ACCT. &amp; COLLECTION</b>	<b>\$69,670</b>	<b>\$4,030</b>	<b>\$73,700</b>

WATER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
<b>52117</b>	<b>ADMINISTRATION-OFFICE STAFF</b>			
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
	<b>TOTAL ADMINISTRATION &amp; GENERAL EXP.</b>	<b>\$364,300</b>	<b>\$18,400</b>	<b>\$382,700</b>

WATER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
<b>52119</b>	<b>IT/DATA PROCESSING</b>			
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
	<b>TOTAL IT/DATA PROCESSING</b>	<b>\$58,420</b>	<b>\$1,440</b>	<b>\$59,860</b>

52120	<b>NON-OPERATING EXPENSES -WATER</b>			
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
	<b>TOTAL NON-OPERATING EXPENSES</b>	<b>\$129,970</b>	<b>\$0</b>	<b>\$129,970</b>
51520	<b>INSURANCE - EMPLOYERS SHARE-WATER</b>			
142	HEALTH, DENTAL, LIFE INSURANCE	\$313,500		\$313,500
149	OTHER EMPLOYER CONTRIBUTIONS	\$230		\$230
	<b>TOTAL INSURANCE EXP. - WATER</b>	<b>\$313,730</b>	<b>\$0</b>	<b>\$313,730</b>
51520	<b>INSURANCE-WATER</b>			
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
	<b>TOTAL INSURANCE</b>	<b>\$88,800</b>	<b>\$3,090</b>	<b>\$91,890</b>
	<b>TOTAL WATER EXPENDITURES</b>	<b>\$3,894,310</b>	<b>\$230,110</b>	<b>\$4,124,420</b>

SEWER FUND EXPENDITURES FY 2025-26				
Account		FY 2025-26		FY 2025-26
Number	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
<b>52211</b>	<b>SEWER COLLECTION (LINES)</b>			
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
	<b>TOTAL SEWER COLLECTION (LINES)</b>	<b>\$636,520</b>	<b>\$24,180</b>	<b>\$660,700</b>

SEWER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	FY 2025-26 AMENDMENTS	FY 2025-26 BUDGET TOTAL
<b>52213</b>	<b>SEWER TREATMENT &amp; DISPOSAL</b>			
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
	<b>TOTAL SEWER TREATMENT &amp; DISPOSAL</b>	<b>\$1,058,090</b>	<b>\$77,920</b>	<b>\$1,136,010</b>

SEWER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
<b>52215</b>	<b>PUBLIC WORKS BUILDINGS</b>			
241	ELECTRIC	\$2,500	\$1,000	\$3,500
244	GAS	\$2,000	\$500	\$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
	<b>TOTAL SHOP &amp; MAINTENANCE</b>	<b>\$6,850</b>	<b>\$1,500</b>	<b>\$8,350</b>

SEWER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	FY 2025-26 AMENDMENTS	FY 2025-26 BUDGET TOTAL
<b>52216</b>	<b>CUSTOMER ACCT. &amp; COLLECTION-METER READERS</b>			
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	\$5,040	\$7,040
332	MOTOR VEHICLE PARTS	\$300		\$300
334	TIRES, TUBES AND ETC.	\$200		\$200
	<b>TOTAL CUSTOMER ACCT. &amp; COLLECTION</b>	<b>\$44,130</b>	<b>\$6,090</b>	<b>\$50,220</b>

SEWER FUND EXPENDITURES FY 2025-26		FY 2025-26		FY 2025-26
Account Number	ACCOUNT NAME	BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
<b>52217</b>	<b>ADMINISTRATION -OFFICE STAFF</b>			
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
	<b>TOTAL ADMINISTRATION &amp; GENERAL EXP.</b>	<b>\$232,640</b>	<b>\$8,350</b>	<b>\$240,990</b>

SEWER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	AMENDMENTS	FY 2025-26 BUDGET TOTAL
<b>52219</b>	<b>IT/DATA PROCESSING</b>			
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
	<b>TOTAL IT/DATA PROCESSING</b>	<b>\$26,740</b>	<b>\$640</b>	<b>\$27,380</b>

SEWER FUND EXPENDITURES FY 2025-26				
Account Number	ACCOUNT NAME	FY 2025-26 BUDGET / AMENDMENTS	FY 2025-26 AMENDMENTS	FY 2025-26 BUDGET TOTAL
<b>52220</b>	<b>NON-OPERATING EXPENSES-SEWER</b>			
631	INTEREST ON BONDED DEBT	\$132,190		\$132,190
633	INTEREST ON BANK NOTES	\$4,070		\$4,070
636	INTEREST ON STATE LOANS			\$0
	<b>TOTAL NON-OPERATING EXPENSES</b>	<b>\$136,260</b>	<b>\$0</b>	<b>\$136,260</b>
<b>52520</b>	<b>INSURANCE EMPLOYERS SHARE-SEWER</b>			
142	HEALTH, DENTAL, LIFE INSURANCE	\$197,000		\$197,000
149	OTHER EMPLOYER CONTRIBUTIONS	\$230		\$230
	<b>TOTAL INSURANCE EXP. - SEWER</b>	<b>\$197,230</b>	<b>\$0</b>	<b>\$197,230</b>
<b>52520</b>	<b>INSURANCE-SEWER</b>			
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
	<b>TOTAL INSURANCE</b>	<b>\$47,310</b>	<b>\$790</b>	<b>\$48,100</b>
	<b>TOTAL SEWER EXPENDITURES</b>	<b>\$2,385,770</b>	<b>\$119,470</b>	<b>\$2,505,240</b>
	<b>TOTAL WATER/SEWER EXPENDITURES</b>	<b>\$6,280,080</b>	<b>\$349,580</b>	<b>\$6,629,660</b>

WATER FUND - CAPITAL OUTLAY AND FINANCING BUDGET FY 2025-26			
		FY 2025-26	FY 2025-26
	SOURCE OF FUNDS-WATER	BUDGET / AMENDMENTS	AMENDMENTS
			BUDGET TOTAL
	BAD DEBTS	\$1,000	\$1,120
	INTEREST EARNINGS	\$25,000	\$9,000
	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	\$2,000
	CUTOFF SERVICE FEE	\$30,000	\$5,000
	WATER CONNECT FEES	\$35,000	\$35,000
	WATER TAP FEES	\$50,000	\$50,000
	LINE EXTENSION CHARGES	\$0	\$130
	MISCELLANEOUS	\$20,000	(\$10,000)
	<b>TOTAL OPERATING AND NON OPERATING REVENUE</b>	<b>\$3,711,100</b>	<b>\$7,250</b>
	<b>EXPENDITURES</b>	<b>(\$3,894,310)</b>	<b>(\$230,110)</b>
	<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS</b>	<b>(\$183,210)</b>	<b>(\$222,860)</b>
	INFRASTRUCTURE PLANNING GRANT	\$0	\$20,000
	ARC GRANT (50%)	\$470,000	(\$13,600)
	FEDERAL ARPA - NORTH HILLS TANK	\$0	\$1,364,600
	FEDERAL ARPA - UTILITY RELOCATE	\$470,000	(\$437,790)
	<b>CHANGE IN NET POSITION</b>	<b>\$756,790</b>	<b>\$710,350</b>
	ADD DEPRECIATION EXPENSE	\$740,000	\$0
	<b>TOTAL SOURCES</b>	<b>\$1,496,790</b>	<b>\$710,350</b>
	<b>USE OF FUNDS</b>		
	<b>WATER PLANT</b>		
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
	<b>TOTAL WATER PLANT</b>	<b>\$15,500</b>	<b>\$634,340</b>

	<b>WATER DISTRIBUTION</b>			
16523	WATER UTILITY RELOCATE (ARPA-FEDERAL)	\$0	\$32,210	\$32,210
16540	WATER STORAGE TANK PROJECT(ARC) 50 %	\$1,440,000	\$381,000	\$1,821,000
16594	INFRASTRUCTURE PLANNING - DISTRIBUTION	\$0	\$20,000	\$20,000
18178	PUMP STATION MOTORS (5 YEAR PLAN)	\$5,000		\$5,000
18178	WATER LINE REPLACEMENT (5 YEAR PLAN)	\$50,000		\$50,000
18178	VALVE DETECTION PROGRAM (5 YEAR PLAN)	\$15,000		\$15,000
18178	F-750 DUMP TRUCK	\$96,000		\$96,000
18178	F-750 DUMP TRUCK - SAVINGS		(\$15,170)	(\$15,170)
18178	FISCHER SURELOCK LOCATOR BOX	\$3,000		\$3,000
18178	ICS PIPE SAWS WITH CHAINS	\$3,000		\$3,000
18178	INDUSTRIAL PARK EMERGENCY REPAIR	\$0	\$12,950	\$12,950
18178	INDUSTRIA PARK GATE VALVE REPLACEMENTS (2)	\$0	\$15,190	\$15,190
	<b>TOTAL WATER DISTRIBUTION</b>	<b>\$1,612,000</b>	<b>\$446,180</b>	<b>\$2,058,180</b>
WATER FUND - CAPITAL OUTLAY AND FINANCING BUDGET FY 2025-26				
		FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
	<b>WATER ACCOUNTING/ADMINISTRATION</b>			
16560	AUTOMATED METER INFORMATION SYSTEM	\$0		\$0
	<b>TOTAL WATER ACCOUNTING/ADMINISTRATION</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>DEBT PAYMENTS - PRINCIPAL</b>			
23221	CAPITAL OUTLAY NOTE - W/S EQUIPMENT	\$22,260		\$22,260
23136	STATE LOAN-WATER PLANT PROJECT	\$259,290		\$259,290
23139	CUMBERLAND SECURITIES WATER REFUNDING	\$230,000		\$230,000
	<b>TOTAL DEBT PAYMENTS</b>	<b>\$511,550</b>	<b>\$0</b>	<b>\$511,550</b>
	<b>TOTAL USE OF FUNDS</b>	<b>\$2,139,050</b>	<b>\$1,080,520</b>	<b>\$3,219,570</b>
	<b>INCREASE &lt;DECREASE&gt; IN CASH FLOW</b>	<b>(\$642,260)</b>	<b>(\$370,170)</b>	<b>(\$1,012,430)</b>

SEWER FUND CAPITAL OUTLAY AND FINANCING BUDGET FY 2025-26				
		FY 2025-26		FY 2025-26
		BUDGET / AMENDMENTS	AMENDMENTS	BUDGET TOTAL
<b>SOURCE OF FUNDS</b>				
	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	\$1,200	\$12,200
	MISCELLANEOUS	\$0		\$0
	<b>TOTAL OPERATING AND NON OPERATING REVENUES</b>	<b>\$2,186,000</b>	<b>\$17,470</b>	<b>\$2,203,470</b>
	<b>EXPENDITURES</b>	<b>(\$2,385,770)</b>	<b>(\$119,470)</b>	<b>(\$2,505,240)</b>
	<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS</b>	<b>(\$199,770)</b>	<b>(\$102,000)</b>	<b>(\$301,770)</b>
	TDEC APRA SWIG	\$0	\$712,000	\$712,000
	FEDERAL ARPA - UTILITY RELOCATE	\$1,725,000	(\$1,716,050)	\$8,950
	<b>CHANGE IN NET POSITION</b>	<b>\$1,525,230</b>	<b>(\$1,106,050)</b>	<b>\$419,180</b>
	DEPRECIATION EXPENSE	\$600,000	\$0	\$600,000
	<b>TOTAL SOURCES OF FUNDS</b>	<b>\$2,125,230</b>	<b>(\$1,106,050)</b>	<b>\$1,019,180</b>
<b>USE OF FUNDS</b>				
<b>SEWER COLLECTION</b>				
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	SEWER LINE REPLACEMENT (5 YEAR PLAN)	\$30,000		\$30,000
18278	LIFT STATION MOTORS ( 5 YEAR PLAN)	\$5,000		\$5,000
18278				\$0
18278				\$0
18278				\$0
18278				\$0
18278				\$0
18278				\$0
	<b>TOTAL SEWER COLLECTION</b>	<b>\$1,828,000</b>	<b>(\$1,014,170)</b>	<b>\$813,830</b>
<b>SEWER TREATMENT PLANT</b>				
18278	DIGESTOR BLOWER	\$10,000		\$10,000
18278	GRIT AUGER	\$15,000		\$15,000
	<b>TOTAL SEWER TREATMENT</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$25,000</b>

	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
	<b>DEBT PAYMENTS</b>			
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
	<b>TOTAL DEBT PAYMENTS</b>	<b>\$238,180</b>	<b>\$0</b>	<b>\$238,180</b>
	<b>TOTAL USE OF FUNDS</b>	<b>\$2,091,180</b>	<b>(\$1,014,170)</b>	<b>\$1,077,010</b>
	<b>INCREASE &lt;DECREASE&gt; IN CASH FLOW</b>	<b>\$34,050</b>	<b>(\$91,880)</b>	<b>(\$57,830)</b>
	<b>WATER FUND(DECREASE)/INCREASE</b>	<b>(\$642,260)</b>	<b>(\$370,170)</b>	<b>(\$1,012,430)</b>
	<b>SEWER FUND (DECREASE)/INCREASE</b>	<b>\$34,050</b>	<b>(\$91,880)</b>	<b>(\$57,830)</b>
	<b>WATER/SEWER FUND NET (DECREASE)/INCREASE</b>	<b>(\$608,210)</b>	<b>(\$462,050)</b>	<b>(\$1,070,260)</b>
	<b>CASH BEGINNING OF YEAR</b>	<b>\$2,782,620</b>		<b>\$2,782,620</b>
	<b>CASH END OF YEAR</b>	<b>\$2,174,410</b>		<b>\$1,712,360</b>