

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL FUND - EXPENDITURES FY 2025-26				
		FY 2023-24	FY 2024-25	FY 2025-26
Account	ACCOUNT NAME	ACTUAL	ESTIMATED	BUDGETED
42156	POLICE STATION & BUILDINGS			
241	ELECTRIC	\$39,984	\$48,000	\$50,000
242	WATER	\$412	\$700	\$700
243	SEWER	\$619	\$800	\$800
244	GAS	\$981	\$3,000	\$3,000
259	OTHER PROFESSIONAL SERVICES (MOWING, CLEANING, MAT SERVICE)	\$20,195	\$23,170	\$8,410
260	REPAIR & MAINT. SERVICE	\$474	\$2,500	\$2,500
262	REPAIR & MAINT. OTHER MACHINERY	\$0	\$3,000	\$3,000
266	REPAIRS TO BUILDING	\$27,341	\$17,000	\$17,000
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER:	\$0	\$0	\$1,000
312	SMALL ITEMS OF EQUIPMENT-REQUESTED BY I.T. MANAGER:	\$0	\$5,150	\$0
	21 HD-TVI DOME CAMERAS & POWER CONVERTERS-\$4,200;3 YODECK PLAYERS-\$290			
	3 TCL TVS AND MOUNTS FOR YODECK PLAYERS-\$660			
321	AGRICULTURE & HORTICULTURE SUPPLIES	\$17	\$0	\$0
324	JANITORIAL SUPPLIES	\$1,775	\$3,000	\$16,760
948	COMPUTER EQUIPMENT	\$0	\$3,000	\$0
949	OTHER MACHINERY & EQUIPMENT-FIRE ALARM	\$23,605	\$0	\$20,000
	TOTAL POLICE STATION & BUILDINGS	\$115,403	\$109,320	\$123,170

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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