

ORDINANCE No. 2026-1145

**AN ORDINANCE OF THE
CITY OF MOUNT PLEASANT, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027**

WHEREAS, Tenn, Code Ann. § 9-1-116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and

WHEREAS, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by that state statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of estimated available funds; and

WHEREAS, the Governing Body has published the annual operating budget and budgetary comparisons of the proposed budget with the prior year (actual) and the current year (estimated) in a newspaper of general circulation not less than ten (10) days prior to the meeting where the Board will consider final passage of the budget.

NOW THEREFORE BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF MOUNT PLEASANT, TENNESSEE AS FOLLOWS:

SECTION 1: That the governing body projects anticipated revenues from all sources and appropriates planned expenditures for each department, board, office or other agency of the municipality, herein presented together with the actual annual receipts and expenditures of the last preceding fiscal year and the estimated annual expenditures for the current fiscal year, and from those revenues and unexpended and unencumbered funds as follows for fiscal year 2027, and including the projected ending balances for the budget year, the actual ending balances for the most recent ended fiscal year and the estimated ending balances for the current fiscal years:

GENERAL FUND	Estimated		Budget
	Actual FY 2025	Actual FY 2026	
Revenues			
Local Taxes	\$ 5,765,774	\$ 5,654,050	\$ 6,819,250
Licenses And Permits	92,966	308,400	156,800
Intergovernmental	290,003	267,780	135,710
Charges For Services	-	-	-
Fines And Forfeitures	159,750	169,459	124,250
Other	463,830	75,380	90,250
Other Financing Sources			
Issuance of Debt / Debt Proceeds	-	-	-
Sale of Capital Assets	-	-	-
Transfers In - from other funds	-	-	-
Transfers In - from other funds (PILOT)	-	-	-
Total Revenues and Other Financing Sources	\$ 6,772,323	\$ 6,475,069	\$ 7,326,260
Appropriations			
Expenditures			
Department of Administration	\$ 593,645	\$ 573,957	\$ 554,063
Data Processing	\$ 52,687	\$ 53,500	\$ 65,303
Police Department	2,151,018	1,970,486	2,212,923
Fire Department	2,237,320	2,246,536	2,301,215
Highway & Streets Department	573,838	1,062,076	937,133
Other Financing Uses			
Other Non Departmental	83,281	203,946	200,792
Transfers Out - Debt Service Fund	337,344	346,778	451,500
Transfers Out - Parks Fund	195,489	425,489	334,489
Transfers Out - Stormwater Fund	-	-	250,000
Total Appropriations	\$ 6,224,622	\$ 6,882,768	\$ 7,307,418
Change in Fund Balance (Revenues - Appropriations)	547,701	(407,699)	18,842
Beginning Fund Balance July 1	3,187,639	3,735,340	3,327,641
Ending Fund Balance June 30	\$ 3,735,340	\$ 3,327,641	\$ 3,346,483
Ending Fund Balance as a % of Total Appropriations	60.0%	48.3%	45.8%

STATE STREET AID FUND	Actual FY 2025	Estimated Actual FY 2026	Budget FY 2027
Revenues			
State Gas and Motor Fuel Taxes	\$ 186,008	\$ 177,100	\$ 186,000
Gas Tax Increase	-	-	-
Other Financing Sources			
Miscellaneous Revenue	7,129	4,600	5,000
Grants	74,150	550,000	1,200,000
Issuance of Debt / Debt Proceeds	-	-	-
Transfers In - from other funds	-	-	-
Total Revenues and Other Financing Sources	\$ 267,287	\$ 731,700	\$ 1,391,000
Appropriations			
Public Works Department	\$ 998,943	\$ 141,042	\$ 1,554,000
Debt Service - Principal and Interest	-	-	-
Total Appropriations	\$ 998,943	\$ 141,042	\$ 1,554,000
Change in Fund Balance (Revenues - Appropriations)	(731,656)	590,658	(163,000)
Beginning Fund Balance July 1	625,073	(106,583)	484,075
Ending Fund Balance June 30	\$ (106,583)	\$ 484,075	\$ 321,075
Ending Fund Balance as a % of Total Appropriations	-10.7%	343.2%	20.7%

DRUG FUND	Actual FY 2025	Estimated Actual FY 2026	Budget FY 2027
Revenues			
Fines And Forfeitures	\$ 1,226	\$ 903	\$ 1,000
Other	3,548	16,084	14,400
Other Financing Sources			
Issuance of Debt / Debt Proceeds	-	-	-
Transfers In - from other funds	-	-	-
Total Revenues and Other Financing Sources	\$ 4,774	\$ 16,987	\$ 15,400
Appropriations			
Drug Enforcement	\$ 51,994	\$ 12,503	\$ 23,500
Debt Service	-	-	-
Total Appropriations	\$ 51,994	\$ 12,503	\$ 23,500
Change in Fund Balance (Revenues - Appropriations)	(47,220)	4,484	(8,100)
Beginning Fund Balance July 1	122,393	75,173	79,657
Ending Fund Balance June 30	\$ 75,173	\$ 79,657	\$ 71,557
Ending Fund Balance as a % of Appropriations	144.6%	637.1%	304.5%

DEBT SERVICE FUND	Actual	Estimated	Budget
	FY 2023- 2024	FY 2024- 2025	FY 2025-2026
Revenues			
Other	88	36	50
Other Financing Sources			
Issuance of Debt / Debt Proceeds	-	-	-
Transfers In - from General Fund	337,344	373,350	451,500
Total Revenues and Other Financing Sources	\$ 337,432	\$ 373,386	\$ 451,550
Appropriations			
Debt Service - Principal and Interest	\$ 337,344	\$ 373,349	\$ 451,550
Transfer out - to other funds	-	-	-
Total Appropriations	\$ 337,344	\$ 373,349	\$ 451,550
Change in Fund Balance (Revenues - Appropriations)	88	37	-
Beginning Fund Balance July 1	114	202	239
Ending Fund Balance June 30	\$ 202	\$ 239	\$ 239
Ending Fund Balance as a % of Total Appropriations	0.1%	0.1%	0.1%

STORMWATER FUND (NEW FUND)	Actual	Estimated	Budget
	FY 2023- 2024	FY 2024- 2025	FY 2025-2026
Revenues			
Other			-
Other Financing Sources			
Issuance of Debt / Debt Proceeds	-	-	-
Transfers In - from General Fund	-	-	250,000
Total Revenues and Other Financing Sources	\$ -	\$ -	\$ 250,000
Appropriations			
Stormwater Expenditures			\$ 75,000
Total Appropriations	\$ -	\$ -	\$ 75,000
Change in Fund Balance (Revenues - Appropriations)	-	-	175,000
Beginning Fund Balance July 1	-	-	-
Ending Fund Balance June 30	\$ -	\$ -	\$ 175,000
Ending Fund Balance as a % of Total Appropriations	#DIV/0!	#DIV/0!	233.3%

PARKS & REC	Estimated		
	Actual FY 2023- 2024	Actual FY 2024- 2025	Budget FY 2025-2026
Revenues			
Rentals & Fees	\$ 25,058	\$ 8,990	\$ 20,500
Grants	-	734,225	750,000
Other Financing Sources			
Issuance of Debt / Debt Proceeds			
Transfers In - from General Fund	195,489	425,489	334,489
Total Revenues and Other Financing Sources	\$ 220,547	\$ 1,168,704	\$ 1,104,989
Appropriations			
Parks & Community Center Expenses	\$ 243,001	\$ 260,499	\$ 483,636
Grants Expenses	\$ 61,662	\$ 764,431	\$ 825,000
Transfer out - to other funds	-	-	-
Total Appropriations	\$ 304,663	\$ 1,024,930	\$ 1,308,636
Change in Fund Balance (Revenues - Appropriations)	(84,116)	143,774	(203,647)
Beginning Fund Balance July 1	196,001	111,885	255,659
Ending Fund Balance June 30	\$ 111,885	\$ 255,659	\$ 52,012
Ending Fund Balance as a % of Total Appropriations	36.7%	24.9%	4.0%

SANITATION FUND	Estimated		
	Actual FY 2025	Actual FY 2026	Budget FY 2027
Operating Revenues			
Sales	\$ 622,752	\$ 625,000	\$ 690,000
Fees	7,012	6,500	6,500
Other	571	210	500
Miscellaneous Other Fees	1,067	660	-
Non-Operating Revenues, Grants, Contributions, & Transfers In			
Investment Income	7,777	5,900	7,000
Other Income	-	-	-
Capital Contributions	-	-	-
Grants - Capital	-	-	-
Grants - Operating	-	-	-
Transfers In - from other funds	-	-	-
Total Revenues	\$ 639,179	\$ 638,270	\$ 704,000
Appropriations			
Operating Expenses			
Administrative	\$ 251,773	\$ 268,625	\$ 290,228
General Operations	157,459	177,340	182,400
Maintenance	36,078	34,936	46,000
Other	93,737	94,303	103,100
Depreciation	45,441	34,000	45,300
Non-Operating Expenses and Transfers Out			
Debt Service - Interest	10,275	2,774	2,200
Other	685	680	-
Transfers Out - to other funds (PILOT)	-	-	-
Total Appropriations	\$ 595,448	\$ 612,658	\$ 669,228
Change in Net Position (Revenues - Appropriations)	43,731	25,612	34,772
Beginning Net Position July 1	437,995	481,726	507,338
Ending Net Position June 30	\$ 481,726	\$ 507,338	\$ 542,110

WATER and SEWER FUND	Estimated		
	Actual FY 2025	Actual FY 2025	Budget FY 2027
Operating Revenues			
Water & Sewer Sales	\$ 3,843,836	\$ 3,967,000	\$ 4,033,000
Penalties	43,789	38,000	44,000
Tap Fees	96,500	95,000	160,000
Miscellaneous Other Fees	56,408	64,364	43,000
Total Operating Revenues	\$ 4,040,533	\$ 4,164,364	\$ 4,280,000
Operating Expenses			
Administrative	\$ 1,033,488	\$ 1,043,500	\$ 1,090,449
Water & Sewer Department	1,237,576	1,420,140	1,619,300
Other	147,244	189,421	163,900
Depreciation	897,212	945,000	1,220,000
Total Operating Expenses	\$ 3,315,520	\$ 3,598,061	\$ 4,093,649
Operating Income (Loss)	\$ 725,013	\$ 566,303	\$ 186,351
Nonoperating Revenues (Expenses)			
Revenue: Investment Income	\$ 196,449	\$ 150,000	\$ 150,000
Grants - Operating	-	-	-
Other Income	-	-	-
Expense: Debt Service - Interest Expense	(242,599)	(250,000)	(263,514)
Other Expense	-	-	-
Total Nonoperating Revenue (Expenses)	\$ (46,150)	\$ (100,000)	\$ (113,514)
Income (Loss) Before Capital Contributions and Transfers	\$ 678,863	\$ 466,303	\$ 72,837
Capital Contributions and Transfers			
Capital Contributions - Tap Fees in Excess of Cost	\$ -	\$ -	\$ -
Capital Contributions - Grants	3,492,958	1,759,203	1,124,000
Capital Contributions - Other	94,500	461,000	500,000
Transfers In - from Other Funds	-	-	-
Transfers Out - to Other Funds (PILOT)	-	-	-
Total Capital Contributions and Transfers	\$ 3,587,458	\$ 2,220,203	\$ 1,624,000
Change in Net Position	\$ 4,266,321	\$ 2,686,506	\$ 1,696,837
Beginning Net Position July 1	22,449,868	26,716,189	29,402,695
Ending Net Position June 30	\$ 26,716,189	\$ 29,402,695	\$ 31,099,532

GAS FUND	Estimated		Budget FY 2026
	Actual FY 2024	Actual FY 2025	
Operating Revenues			
Gas Sales	\$ 5,623,126	\$ 6,200,000	\$ 6,024,126
Penalties	10,818	11,000	10,000
Miscellaneous Other Fees	8,792	13,079	8,000
Total Operating Revenues	\$ 5,642,736	\$ 6,224,079	\$ 6,042,126
Operating Expenses			
Administrative	\$ 942,770	\$ 902,290	\$ 910,628
Gas Department	4,317,172	4,738,440	4,416,200
Other	279,670	259,050	325,850
Depreciation	242,954	225,000	250,000
Total Operating Expenses	\$ 5,782,566	\$ 6,124,780	\$ 5,902,678
Operating Income (Loss)	\$ (139,830)	\$ 99,299	\$ 139,448
Nonoperating Revenues (Expenses)			
Revenue: Investment Income	\$ 214,893	\$ 152,000	\$ 120,000
Grants - Operating	-	-	-
Other Income	23,232	-	-
Expense: Debt Service - Interest Expense	-	(6,000)	(5,300)
Other Expense	-	(375)	-
Total Nonoperating Revenue (Expenses)	\$ 238,125	\$ 145,625	\$ 114,700
Income (Loss) Before Capital Contributions and Transfers	\$ 98,295	\$ 244,924	\$ 254,148
Capital Contributions and Transfers			
Capital Contributions - Tap Fees in Excess of Cost	\$ -	\$ -	\$ -
Capital Contributions - Grants	49,721	-	-
Capital Contributions - Other	-	-	-
Transfers In - from Other Funds	-	-	-
Transfers Out - to Other Funds (PILOT)	(75,987)	(76,635)	(80,000)
Total Capital Contributions and Transfers	\$ (26,266)	\$ (76,635)	\$ (80,000)
Change in Net Position	\$ 72,029	\$ 168,289	\$ 174,148
Beginning Net Position July 1	8,102,050	8,174,079	8,342,368
Ending Net Position June 30	8,174,079	8,342,368	8,516,516

SECTION 2: At the end of the fiscal year 2026, the governing body estimates fund balances or deficits as follows:

Fund	Estimated Fund Balance/Net Position at June 30, 2026
General Fund	\$ 3,327,641
State Street Street Aid Fund	484,075
Drug Fund	79,657
Debt Service Fund	239
Stormwater Fund (NEW FUND)	-
Parks & Rec Fund	255,659
Sanitation Fund	507,338
Water & Sewer Fund	29,402,695
Gas Fund	8,342,368

SECTION 3: That the governing body herein certifies that the condition of its sinking funds, if applicable, are compliant pursuant to its bond covenants, and recognizes that the municipality has outstanding bonded and other indebtedness as follows:

Fund	Type of Debt	Loan Name and Description	Audit Amounts Original Issuance Amount	Authorized & Unissued	Total Principal Outstanding at June 30 2026			Budgeted Annual Debt Service			Total Principal Outstanding at June 30 2027
					Principal	Interest	Total	Principal	Interest	Total	
General	Bonds	2018 General Obligation- Fire Truck	\$ 170,900.00		\$ 131,319.00	\$ 7,428.00	\$ 4,599.00	\$ 12,027.00	\$ 123,891.00		
		2021 General Obligation Public Improvement & Refunding Bonds	\$ 2,969,150.00		\$ 2,809,000.00	\$ 116,000.00	\$ 56,282.00	\$ 172,282.00	\$ 2,693,000.00		
		2022 General Obligation Public Improvement	\$ 2,515,000.00		\$ 2,385,000.00	\$ 45,000.00	\$ 104,575.00	\$ 149,575.00	\$ 2,340,000.00		
		2023 Interfund Loan from Gas Fund	\$ 500,000.00		\$ 200,000.00	\$ 100,000.00	\$ 9,620.00	\$ 109,620.00	\$ 100,000.00		
		2024 VAC Truck USDA	\$ 151,666.67		\$ 143,878.34	\$ 8,071.00	\$ 5,215.33	\$ 13,286.33	\$ 135,807.34		
		2026 Fire Truck USDA		\$ 1,100,000.00	\$ -	\$ 52,043.45	\$ 49,780.98	\$ 101,824.43	\$ 1,047,956.55		
		Leases	Magnolia One Lease #001-000212-007	\$ 194,404.96		\$ 104,172.61	\$ 39,952.00	\$ 5,282.00	\$ 45,234.00	\$ 64,220.61	
		Magnolia One Lease #001-000212-008 (Police&Fire)	\$ 245,392.00		\$ 178,869.73	\$ 47,567.00	\$ 9,528.00	\$ 57,095.00	\$ 131,302.73		
		Total	\$ 6,746,513.63	\$ 1,100,000.00	\$ 5,952,239.68	\$ 416,061.45	\$ 244,882.31	\$ 660,943.76	\$ 6,636,178.23		
Sanitation	Bonds	2021 General Obligation Public Improvement & Refunding Bonds	\$ 220,000.00		\$ 110,000.00	\$ 22,000.00	\$ 2,141.00	\$ 24,141.00	\$ 88,000.00		
		Total	\$ 220,000.00		\$ 110,000.00	\$ 22,000.00	\$ 2,141.00	\$ 24,141.00	\$ 88,000.00		
Gas		2024 VAC Truck USDA	\$ 151,666.67		\$ 143,878.34	\$ 8,071.00	\$ 5,215.33	\$ 13,286.33	\$ 135,807.34		
		Total	\$ 151,666.67		\$ 143,878.34	\$ 8,071.00	\$ 5,215.33	\$ 13,286.33	\$ 135,807.34		
Water and Sewer	Bonds	2011 USDA Water and Sewer Revenue & Tax Bonds-Water Plant	\$ 4,983,000.00		\$ 3,926,255.00	\$ 106,298.00	\$ 96,965.00	\$ 203,263.00	\$ 3,819,957.00		
		2016 USDA Water and Sewer Revenue & Tax-Mt Joy Waterline	\$ 1,650,000.00		\$ 167,346.00	\$ 4,115.00	\$ 3,733.00	\$ 7,848.00	\$ 163,231.00		
		2018 USDA Water and Sewer Revenue and Tax Bond-Sewer Plant	\$ 6,830,000.00		\$ 6,335,924.00	\$ 155,742.00	\$ 70,470.00	\$ 226,212.00	\$ 6,180,182.00		
		2021 General Obligation Public Improvement & Refunding Bonds	\$ 515,850.00		\$ 329,950.00	\$ 42,000.00	\$ 10,184.00	\$ 52,184.00	\$ 287,950.00		
		2022 USDA Water and Sewer Revenue and Tax Bond-Sewer Plant	\$ 1,892,000.00		\$ 1,786,716.00	\$ 38,057.00	\$ 22,111.00	\$ 60,168.00	\$ 1,748,659.00		
		2024 VAC Truck USDA	\$ 151,666.67		\$ 143,878.34	\$ 8,071.00	\$ 5,215.33	\$ 13,286.33	\$ 135,807.34		
		2025 \$1.2M Water Meters	\$ 1,200,000.00		\$ 1,164,799.53	\$ 82,645.00	\$ 54,815.94	\$ 137,460.94	\$ 1,082,154.53		
		Total	\$ 17,222,516.67		\$ 13,854,868.87	\$ 436,928.00	\$ 263,494.27	\$ 700,422.27	\$ 13,417,940.87		
		Total Outstanding Debt	\$ 24,340,696.97		\$ 20,060,986.89	\$ 883,060.45	\$ 515,732.91	\$ 1,398,793.36	\$ 20,277,926.44		

SECTION 4: During the coming fiscal year (2027) the governing body has pending and planned capital projects with proposed funding as follows:

Pending Capital Projects	Pending Capital Projects - Total Expense	Pending Capital Projects Expense Financed by Estimated Revenues and/or Reserves	Pending Capital Projects Expense Financed by Debt Proceeds/Grants
State Street Aid 121 (GRANT) Sidewalks	\$ 1,300,000.00	\$ 120,000.00	\$ 1,180,000.00
Parks & Rec 612 (GRANT) Community Center Renovation	\$ 825,000.00	\$ 165,000.00	\$ 660,000.00
Water & Sewer Fund 413 (GRANT) Water Planning	\$ 173,000.00	\$ 34,600.00	\$ 138,400.00
Water & Sewer Fund 413 (GRANT) Water Plant Generator	\$ 500,000.00	\$ 69,000.00	\$ 431,000.00
Water & Sewer Fund 413 (GRANT) UV Disinfection	\$ 483,000.00	\$ 100,000.00	\$ 383,000.00

Proposed Future Capital Projects	Proposed Future Capital Projects - Total Expense	Proposed Future Capital Projects Expense Financed by Estimated Revenues and/or Reserves	Proposed Future Capital Projects Expense Financed by Debt/Grant Proceeds
General Fund 110- Paving Streets	\$ 485,000.00	\$ 485,000.00	\$ -
General Fund 110- Streets Equipment	\$ 115,427.00	\$ 115,427.00	\$ -
General Fund 110- Fire Dept Equipment Upgrades	\$ 1,100,000.00	\$ 1,100,000.00	\$ 1,100,000.00
Parks Fund 612- Capital Improvements	\$ 50,000.00	\$ 50,000.00	\$ -
Sanitation 123- New Dumpsters & Equipment	\$ 170,000.00	\$ 170,000.00	\$ -
Water & Sewer Fund 413 - Vehicles, Meters & Equipment	\$ 151,250.00	\$ 151,250.00	\$ -
Gas Fund - Vehicle, Meters & Equipment Replacement	\$ 251,250.00	\$ 251,250.00	\$ -

SECTION 5: No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget Law of 1982 (Tenn. Code Ann. § 6-56-208). In addition, no appropriation may be made in excess of available funds except to provide for an actual emergency threatening the health, property or lives of the inhabitants of the municipality and declared by a two-thirds (2/3) vote of at least a quorum of the governing body in accord with Tenn. Code Ann. § 6-56-205.

SECTION 6: Money may be transferred from one appropriation to another in the same fund so long as the money transferred does not change (or cause an increase in) the total fund appropriation for the year by the department chair, and subject to any additional limitations and procedures as set forth by the Governing Body pursuant of Tenn Code Ann. §6-56-209. Any resulting transfers shall be reported to the Governing Body at its next regular meeting and entered into minutes.

SECTION 7: A detailed financial plan will be attached to this budget and become part of this budget ordinance.

SECTION 8: There is hereby levied a property tax of **\$1.4975** per \$100 of assessed value on all real and personal property.

SECTION 9: This annual operating and capital budget ordinance and supporting documents shall be submitted to the Comptroller of the Treasury or Comptroller’s Designee for approval pursuant to Title 9, Chapter 21 of the Tennessee Code Annotated within fifteen (15) days of its adoption. If the Comptroller of the Treasury or Comptroller’s Designee determines that the budget does not comply with the Statutes, the Governing Body shall adjust its estimates or make additional tax levies sufficient to comply with the Statutes or as directed by the Comptroller of the Treasury or Comptroller’s Designee.

SECTION 10: All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

SECTION 11: All ordinances or parts of ordinances in conflict with any provision of this ordinance are hereby repealed.

SECTION 12: This ordinance shall take effect July 1, 2026, the public welfare requiring it.

Passed 1st Reading: _____

Passed 2nd Reading: _____

Mayor

ATTESTED:

City Recorder

LEGAL FORM APPROVED:

City Attorney

General Fund

GL Account	Description	2024 - 2025 Actual	2025 - 2026 Actual	Proposal 2026-2027
110-11910-	Cash Over And Short	(\$18,000)	\$80.00	\$0.00
110-31100-	Property Taxes (Current)	\$2,768,779.00	\$2,825,195.00	\$3,762,050.00
110-31200-	Property Taxes (Delinquent)	\$343,573.00	\$241,000.00	\$200,000.00
110-31300-	Int, Penalty, Property Taxes	\$32,574.00	\$37,000.00	\$30,000.00
110-31511-	Pay In Lieu Of Tax -Electric U	\$424,577.00	\$426,500.00	\$426,440.00
110-31514-	Pay In Lieu Of Tax -Natural Ga	\$75,987.00	\$76,635.00	\$80,000.00
110-31520-	Payments From Industry	\$61,502.00	\$77,340.00	\$77,340.00
110-31610-	Local Sales Tax - Co. Trustee	\$1,077,954.00	\$1,061,000.00	\$1,260,120.00
110-31710-	Wholesale Beer Tax	\$137,140.00	\$117,000.00	\$130,000.00
110-31720-	Wholesale Liquor Tax	\$28,787.00	\$30,000.00	\$30,000.00
110-31730-	Mixed Drink	\$5,341.00	\$5,000.00	\$5,500.00
110-31740-	Hotel/Motel Taxes	\$11,922.00	\$12,000.00	\$12,000.00
110-31800-	Business Taxes	\$75,771.00	\$25,000.00	\$78,000.00
110-31912-	Cable Tv Franchise Tax	\$42,915.00	\$50,000.00	\$47,000.00
110-31920-	Room Occupancy Tax	\$6,166.00	\$3,000.00	\$6,000.00
110-32211-	Beer Permits (New) - General Fund	\$250.00	\$500.00	\$500.00
110-32610-	Building Permits	\$86,010.00	\$303,000.00	\$150,000.00
110-32620-	Codes Dept Fees	\$0.00	\$0.00	\$0.00
110-32700-	Beer Permits (Renewals) - General Fund	\$1,800.00	\$1,800.00	\$1,800.00
110-32900-	Other City Permits	\$875.00	\$500.00	\$500.00
110-32915-	Alarm Reg Fees - General Fund	\$4,031.00	\$2,600.00	\$4,000.00
110-33175-	State Grants	\$3,000.00	\$0.00	\$0.00
110-33180-	Highway Safety Grant (Police) - General Fund	\$10,826.00	\$8,757.00	\$0.00
110-33186-	Fema Disaster Relief - Fema Disaster Relief - General Fund	\$0.00	\$115,810.00	\$0.00
110-33190-	Other Federal Grants	\$17,567.00	\$210.00	\$0.00
110-33195-	Other Grants	\$111,117.00	\$503.00	\$0.00
110-33290-	Justice Dept (Police) Grant - Justice Dept (Police) Grant - General Fund	\$0.00	\$0.00	\$0.00
110-33310-	Housing Authority Payment In L	\$18,045.00	\$16,000.00	\$18,000.00
110-33320-	Tva Payments In Lieu Of Taxes	\$64,707.00	\$71,000.00	\$70,000.00
110-33411-	Post Salary Supplement - Post Salary Supplement - General Fund	\$19,200.00	\$11,200.00	\$10,400.00
110-33412-	Fire Training Supplement - Fire Training Supplement - General Fund	\$13,600.00	\$13,600.00	\$13,600.00
110-33510-	State Sales Tax	\$670,575.00	\$665,000.00	\$672,600.00
110-33530-	State Beer Tax	\$2,229.00	\$2,300.00	\$2,200.00
110-33558-	Transportation Modernization	\$2,397.00	\$2,500.00	\$2,280.00
110-33580-	State Gasoline Inspection Fee	\$9,671.00	\$9,000.00	\$9,430.00
110-33593-	Corporate Excise Tax	\$4,829.00	\$8,200.00	\$0.00
110-33595-	SPORT BETTING REVENUE	\$11,571.00	\$11,000.00	\$12,000.00
110-33710-	Grants From County Governments	\$3,473.00	\$0.00	\$0.00
110-33800-	Other Local Revenue	\$2,090.00	\$0.00	\$0.00
110-34230-	Court Fees And Commissions	\$7,615.00	\$8,000.00	\$7,000.00
110-34240-	Accident Report Charges	\$1,369.00	\$569.00	\$1,500.00
110-35110-	City Court Fines And Costs	\$115,819.00	\$135,000.00	\$90,000.00
110-35111-	Fines - School Zones	\$32,107.00	\$25,000.00	\$25,000.00
110-35115-	Suspended Revoked DL Fee	\$0.00	\$290.00	\$0.00
110-35120-	So Registration Fees - General Fund	\$750.00	\$600.00	\$750.00
110-35140-	E Citation Fee	\$0.00	\$0.00	\$0.00
110-36100-	Interest Earnings	\$107,670.00	\$60,000.00	\$90,000.00
110-36110-	Interest Earnings - Savings Accounts	\$0.00	\$0.00	\$0.00
110-36350-	Insurance Recoveries	\$157,768.00	\$1,085.00	\$0.00
110-36500-	Sale Of Materials And Supplies	\$50.00	\$360.00	\$0.00
110-36600-	Special Assessments	(\$219,281.00)	\$0.00	\$0.00
110-36700-	Contri And Donation From Private Sources	\$0.00	\$0.00	\$0.00
110-36900-	Miscellaneous	\$4,394.00	\$55.00	\$0.00
110-36930-	Loan Proceeds-Vac Truck	\$397,059.00	\$0.00	\$0.00
110-36935-	PROCEEDS FROM SALE OF CAPITAL ASSETS	\$15,785.00	\$8,800.00	\$0.00
110-36995-	Vending Machine Revenue	\$304.00	\$232.00	\$250.00
110-37190-	Other Operating Revenues	\$0.00	\$0.00	\$0.00
110-37199-	Miscellaneous	\$81.00	\$4,848.00	\$0.00
Total Revenues		\$6,772,323.00	\$6,475,069.00	\$7,326,260.00

110-41500-111	Finance & Administration - Salaries - Permanent Employees	\$178,898.00	\$158,000.00	\$155,350.00
110-41500-121	Finance & Administration - Wages - Permanent Employees	\$83,282.00	\$88,500.00	\$91,726.00
110-41500-123	Financial Administration - Hourly - Overtime General Fund	\$50.00	\$27.00	\$500.00
110-41500-135	Finance & Administration - Longevity Pay	\$2,740.00	\$3,720.00	\$4,500.00
110-41500-136	Financial Administration - Vehicle Use Reimbursement	\$0.00	\$0.00	\$0.00
110-41500-137	Finance & Administration - Education Incentive	\$5,655.00	\$10,000.00	\$14,500.00
110-41500-141	Finance & Administration - Oasi (Employer's Share)	\$20,725.00	\$20,250.00	\$20,867.36
110-41500-142	Finance & Administration - Hospital And Health Insurance	\$37,194.00	\$45,000.00	\$77,000.00
110-41500-143	Finance & Administration - Retirement - Current	\$18,387.00	\$20,200.00	\$18,000.00
110-41500-146	Finance & Administration - Workmen's Compensation	\$4,701.00	\$4,500.00	\$4,500.00
110-41500-161	Finance & Administration - Board And Committee Members	\$6,288.00	\$6,200.00	\$6,200.00
110-41500-211	Finance & Administration - Postage, Box Rent, Etc.	\$2,406.00	\$2,900.00	\$3,000.00
110-41500-221	Finance & Administration - Printing, Stationery, Envelope	\$3,288.00	\$2,000.00	\$3,700.00
110-41500-231	Finance & Administration - Publication Of Formal And Legal Notices	\$1,133.00	\$2,500.00	\$2,700.00
110-41500-235	Finance & Administration - Memberships, Registration Fees	\$4,004.00	\$1,000.00	\$5,000.00
110-41500-239	Financial Administration - Other Publicity, Subscriptions, And Dues	\$1,008.00	\$1,000.00	\$1,000.00
110-41500-241	Finance & Administration - Electric	\$3,551.00	\$5,400.00	\$5,400.00
110-41500-242	Finance & Administration - Water	\$590.00	\$600.00	\$1,000.00
110-41500-244	Finance & Administration - Gas	\$506.00	\$650.00	\$1,500.00
110-41500-245	Finance & Administration - Telephone And Other Communications	\$5,060.00	\$6,000.00	\$6,000.00
110-41500-252	Finance & Administration - Legal Services	\$12,669.00	\$17,000.00	\$20,000.00
110-41500-253	Finance & Administration - Accounting And Auditing Services	\$15,000.00	\$23,510.00	\$22,370.00
110-41500-255	Finance & Administration - Data Processing Services	\$23,519.00	\$38,000.00	\$38,000.00
110-41500-259	Finance & Administration - Other Professional Services	\$9,707.00	\$8,500.00	\$12,000.00
110-41500-260	Finance & Administration - Repair And Maintenance Service	\$1,093.00	\$3,000.00	\$1,200.00
110-41500-261	Finance & Administration - Repair/Main Motor Vehicle	\$1,025.00	\$500.00	\$500.00
110-41500-280	Finance & Administration - Travel	\$561.00	\$800.00	\$4,500.00
110-41500-310	Finance & Administration - Office Supplies/Materials	\$3,661.00	\$3,500.00	\$4,500.00
110-41500-320	Finance & Administration - Operating Supplies	\$6,038.00	\$7,000.00	\$8,000.00
110-41500-326	Finance & Administration - Clothing And Uniforms	\$177.00	\$200.00	\$1,000.00
110-41500-331	Finance & Administration - Gas,Oil,Diesel,Grease	\$339.00	\$350.00	\$700.00
110-41500-510	Finance & Administration - Liability Insurance	\$6,655.00	\$6,800.00	\$6,800.00
110-41500-795	Financial Administration - Vending Machine Supplies	\$413.00	\$550.00	\$550.00
110-41500-799	Finance & Administration - Sundry-Grants, Contributions	\$1,808.00	\$1,100.00	\$1,500.00
110-41500-910	Finance & Administration - Land	\$13,928.00	\$0.00	\$0.00
110-41500-924	Information Technology - Administration	\$0.00	\$0.00	\$0.00
110-41500-935	Building repairs and improvements - Financial Administration	\$10,521.00	\$5,000.00	\$10,000.00
110-41500-940	Financial Administration - ABC Grant Expenditures	\$4,330.00	\$0.00	\$0.00
110-41500-941	Financial Administration - Communication Tower	\$102,735.00	\$79,700.00	\$0.00
Total Finance & Administration		\$593,645.00	\$573,957.00	\$554,063.36
110-41640-111	Data Processing - Salaries - Permanent Employees - Regular	\$17,209.00	\$15,000.00	\$19,600.00
110-41640-135	Data Processing - Longevity	\$225.00	\$250.00	\$300.00
110-41640-137	Data Processing - Education Incentive	\$183.00	\$750.00	\$790.00
110-41640-141	Data Processing - Oasi (Employer's Share)	\$1,343.00	\$1,500.00	\$1,582.79
110-41640-142	Data Processing - Hospital And Health Insurance	\$1,976.00	\$0.00	\$0.00
110-41640-143	Data Processing - Retirement - Current	\$1,391.00	\$1,400.00	\$1,530.00
110-41640-259	Data Processing - Other Professional Services	\$1,581.00	\$600.00	\$1,500.00
110-41640-924	Data Processing - Information Technology	\$28,779.00	\$34,000.00	\$40,000.00
Total Data Processing		\$52,687.00	\$53,500.00	\$65,302.79

110-42100-111	Police - Salaries-Sworn Personnel	\$795,397.00	\$815,000.00	\$938,000.00
110-42100-113	Police - Salaries-Ot-Sworn Personnel	\$62,902.00	\$98,700.00	\$75,000.00
110-42100-119	Police - Other Salaries	\$22,200.00	\$11,200.00	\$10,400.00
110-42100-121	Police - Wages Non-Sworn Personnel	\$135,963.00	\$131,000.00	\$143,000.00
110-42100-123	Police - Overtime Non Sworn Personnel	\$1,212.00	\$771.00	\$2,000.00
110-42100-135	Police - Longevity Pay	\$13,500.00	\$14,400.00	\$13,800.00
110-42100-137	Police - Education Incentive	\$26,206.00	\$29,500.00	\$35,100.00
110-42100-141	Police - Oasi (Employer's Share)	\$78,374.00	\$83,000.00	\$93,123.45
110-42100-142	Police - Hospital And Health Ins	\$277,988.00	\$259,000.00	\$345,000.00
110-42100-143	Police - Retirement - Current	\$54,543.00	\$46,000.00	\$60,000.00
110-42100-146	Police - Workmen's Compensation	\$39,063.00	\$40,000.00	\$38,000.00
110-42100-211	Police - Postage, Box Rent, Etc.	\$966.00	\$650.00	\$700.00
110-42100-216	Police - Repair Maint Communicatin Equipment	\$318.00	\$0.00	\$0.00
110-42100-221	Police - Printing, Stationery, Envelope	\$678.00	\$500.00	\$600.00
110-42100-235	Police - Training and Registration Fees	\$4,789.00	\$7,000.00	\$6,500.00
110-42100-239	Police - Other Publicity, Subscriptions, And Dues	\$3,364.00	\$4,000.00	\$3,200.00
110-42100-241	Police - Electric	\$1,776.00	\$2,000.00	\$3,000.00
110-42100-242	Police - Water	\$590.00	\$500.00	\$500.00
110-42100-244	Police - Gas Service	\$329.00	\$600.00	\$500.00
110-42100-245	Police - Telephone	\$13,885.00	\$15,000.00	\$15,500.00
110-42100-252	Police - Legal Services	\$890.00	\$300.00	\$1,500.00
110-42100-255	Police - Data Processing Services	\$10,665.00	\$25,000.00	\$30,000.00
110-42100-259	Police - Other Professional Services	\$78,638.00	\$96,000.00	\$106,000.00
110-42100-261	Police - Repair Maintenance Motor Vehic	\$32,309.00	\$25,000.00	\$35,000.00
110-42100-262	Police - Repair/Maintenance Equipment	\$1,380.00	\$300.00	\$1,000.00
110-42100-269	Police - Repair Maintenance Other	\$167.00	\$2,500.00	\$500.00
110-42100-280	Police - Travel	\$8,367.00	\$9,500.00	\$12,000.00
110-42100-310	Police - Office Supplies Materials	\$2,826.00	\$3,500.00	\$3,500.00
110-42100-320	Police - Operating Supplies	\$18,521.00	\$19,000.00	\$15,000.00
110-42100-321	Police - Sex Offender Reg Maintenance	\$14.00	\$0.00	\$200.00
110-42100-326	Police - Clothing Uniforms	\$7,546.00	\$8,500.00	\$6,000.00
110-42100-331	Police - Gas, Oil ,Diesel, Grease	\$53,855.00	\$45,000.00	\$50,000.00
110-42100-510	Police - Insurance General (Tml)	\$47,852.00	\$46,000.00	\$46,000.00
110-42100-620	Police - Lease - Principal payment	\$53,664.00	\$75,200.00	\$80,000.00
110-42100-625	Police - Body Camera/Tasers Lease Payments	\$26,569.00	\$26,569.00	\$26,600.00
110-42100-640	Police - Leases - Interest payment	\$15,263.00	\$17,500.00	\$13,200.00
110-42100-799	Police - Sundry-Grants, Contributions	\$0.00	\$0.00	\$0.00
110-42100-924	Police - Information Technology	\$0.00	\$0.00	\$0.00
110-42100-935	Police - Building & Improvements	\$770.00	\$1,300.00	\$1,500.00
110-42100-941	Police - Grants Expenditures	\$11,049.00	\$10,297.00	\$0.00
110-42100-942	Police - Capital Outlay Equipment	\$246,630.00	\$199.00	\$1,000.00
Total Police		\$2,151,018.00	\$1,970,486.00	\$2,212,923.45

110-42200-111	Fire/Building and Codes - Salaries-Permanent Employees	\$1,092,523.00	\$1,119,200.00	\$1,187,100.00
110-42200-113	Fire/Building and Codes - Overtime Wages	\$18,104.00	\$11,000.00	\$10,000.00
110-42200-114	Fire/Building and Codes - Salaries - Part Time Fire Fighters	\$87,691.00	\$85,000.00	\$70,000.00
110-42200-119	Fire/Building and Codes - Other Salaries-Supplement	\$13,600.00	\$13,600.00	\$13,600.00
110-42200-123	Fire/Building and Codes - Wages-Dispatchers O/T	\$0.00	\$0.00	\$0.00
110-42200-135	Fire/Building and Codes - Longevity Pay	\$11,600.00	\$12,200.00	\$15,700.00
110-42200-137	Fire/Building and Codes - Education Incentive	\$11,211.00	\$20,000.00	\$27,000.00
110-42200-141	Fire/Building and Codes - Oasi (Employer's Share)	\$92,864.00	\$96,000.00	\$101,240.10
110-42200-142	Fire/Building and Codes - Hospital And Health Insurance	\$239,069.00	\$240,000.00	\$317,400.00
110-42200-143	Fire/Building and Codes - Retirement - Current	\$85,149.00	\$76,000.00	\$78,400.00
110-42200-146	Fire/Building and Codes - Workmen's Compensation	\$25,151.00	\$24,075.00	\$24,075.00
110-42200-211	Fire/Building and Codes - Postage, Box Rent, Etc	\$384.00	\$1,300.00	\$1,500.00
110-42200-221	Fire/Building and Codes - Printing, Stationery, Envelope	\$0.00	\$0.00	\$0.00
110-42200-231	Fire/Building and Codes - Publication Of Formal And Legal Notices	\$671.00	\$2,100.00	\$2,200.00
110-42200-235	Fire/Building and Codes - Training and Registration Fees	\$5,281.00	\$5,500.00	\$7,000.00
110-42200-239	Fire/Building and Codes - Other Publicity and Association Dues	\$958.00	\$971.00	\$2,000.00
110-42200-241	Fire/Building and Codes - Electric	\$13,891.00	\$15,000.00	\$15,000.00
110-42200-242	Fire/Building and Codes - Water	\$6,617.00	\$8,000.00	\$7,000.00
110-42200-244	Fire/Building and Codes - Gas Service	\$4,575.00	\$7,500.00	\$9,000.00
110-42200-245	Fire/Building and Codes - Telephone and Other Communications	\$17,636.00	\$18,000.00	\$28,200.00
110-42200-252	Fire/Building and Codes - Legal Services	\$16,448.00	\$29,000.00	\$20,000.00
110-42200-254	Public Safety: Fire - Architectural, Engineering,Landscape-Stormwater	\$41,664.00	\$165,000.00	\$90,000.00
110-42200-255	Fire/Building and Codes - Data Processing Services	\$1,251.00	\$1,500.00	\$2,000.00
110-42200-256	Public Safety: Fire - Consultant's Services-Stormwater Utility	\$16,385.00	\$50,000.00	\$0.00
110-42200-257	Fire/Building and Codes - Planning and Zoning Services	\$52,353.00	\$0.00	\$0.00
110-42200-259	Fire/Building and Codes - Other Professional Services	\$90,707.00	\$115,000.00	\$125,000.00
110-42200-260	Fire/Building and Codes - Repair And Maintenance Service	\$15,366.00	\$15,000.00	\$15,000.00
110-42200-261	Fire/Building and Codes - Repair Maintenance Motor Vehicles	\$24,375.00	\$33,000.00	\$30,000.00
110-42200-266	Public Safety: Fire - Repair And Maintenance Buildings	\$22,415.00	\$0.00	\$0.00
110-42200-269	Fire/Building and Codes - Other Repair & Maintenance-Demolitions	\$87.00	\$136.00	\$0.00
110-42200-280	Fire/Building and Codes - Travel	\$1,043.00	\$1,000.00	\$2,500.00
110-42200-310	Fire/Building and Codes - Office Supplies Materials	\$3,629.00	\$1,500.00	\$2,500.00
110-42200-320	Fire/Building and Codes - Operating Supplies	\$15,788.00	\$21,000.00	\$22,000.00
110-42200-326	Fire/Building and Codes - Clothing And Uniforms	\$8,217.00	\$7,600.00	\$9,000.00
110-42200-331	Fire/Building and Codes - Gas, Oil ,Diesel, Grease	\$17,290.00	\$13,000.00	\$17,000.00
110-42200-510	Fire/Building and Codes - Liability Insurance	\$30,234.00	\$32,000.00	\$30,000.00
110-42200-620	Public Safety: Fire - Principal	\$0.00	\$3,769.00	\$8,100.00
110-42200-640	Public Safety: Fire - Interest	\$0.00	\$1,085.00	\$1,700.00
110-42200-682	Public Safety: Fire - Leases Principal	\$3,665.00	\$0.00	\$0.00
110-42200-687	Public Safety: Fire - Interest on Leases	\$1,189.00	\$0.00	\$0.00
110-42200-799	Fire/Building and Codes - Sundry-Grants, Contributions	\$210.00	\$0.00	\$0.00
110-42200-924	Fire/Building and Codes - Information Technology	\$0.00	\$0.00	\$0.00
110-42200-941	Fire/Building and Codes - Grants Capital Outlay Fire	\$123,035.00	\$0.00	\$0.00
110-42200-942	Fire/Building and Codes - Capital Outlay Machinery & Equip	\$0.00	\$0.00	\$10,000.00
110-42200-949	Fire - Other Machinery And Equipment	\$24,994.00	\$1,500.00	\$0.00
Total Fire/Building and Codes		\$2,237,320.00	\$2,246,536.00	\$2,301,215.10

110-43100-111	Salaries - Permanent Employees - General Fund	\$49,239.00	\$51,500.00	\$57,000.00
110-43100-121	Wages Regular Hourly - General Fund	\$155,808.00	\$165,000.00	\$174,000.00
110-43100-123	Overtime Hourly - Overtime Hourly - General Fund	\$2,989.00	\$6,000.00	\$10,000.00
110-43100-135	Longevity Pay -	\$3,050.00	\$3,150.00	\$3,650.00
110-43100-137	Education Incentive -	\$0.00	\$30.00	\$0.00
110-43100-141	Oasi (Employer's Share) - General Fund	\$16,066.00	\$17,800.00	\$18,715.73
110-43100-142	Hospital Health Insurance - General Fund	\$38,392.00	\$45,000.00	\$51,000.00
110-43100-143	Retirement - Current - General Fund	\$16,174.00	\$17,500.00	\$19,800.00
110-43100-146	Workmen's Compensation - General Fund	\$7,481.00	\$7,200.00	\$7,200.00
110-43100-147	Highways And Streets - Unemployment Insurance	\$670.00	\$0.00	\$0.00
110-43100-211	Postage, Box Rent, Etc - General Fund	\$0.00	\$0.00	\$0.00
110-43100-216	Repair & Maint-Commun Equipmen - General Fund	\$11.00	\$0.00	\$0.00
110-43100-235	Highways And Streets - Memberships, Registration Fees, And Tuit	\$768.00	\$0.00	\$0.00
110-43100-239	Highways And Streets - Other Publicity, Subscriptions, And Dues	\$713.00	\$600.00	\$1,000.00
110-43100-241	Electric - General Fund	\$2,492.00	\$3,000.00	\$3,000.00
110-43100-242	Water - Water - General Fund	\$1,078.00	\$1,600.00	\$1,600.00
110-43100-244	Gas Service Building - General Fund	\$344.00	\$500.00	\$750.00
110-43100-245	Telephone -	\$6,077.00	\$7,000.00	\$9,000.00
110-43100-255	Highways And Streets - Data Processing Services	\$173.00	\$150.00	\$250.00
110-43100-259	Other Professional Services - General Fund	\$6,230.00	\$7,000.00	\$8,000.00
110-43100-260	Repair And Maintenance Building - General Fund	\$770.00	\$1,000.00	\$8,000.00
110-43100-261	Repair Maintenance Motor Vehic - General Fund	\$8,074.00	\$11,000.00	\$12,000.00
110-43100-262	Highways And Streets - Repair And Maintenance Other Machinery A	\$34.00	\$1,266.00	\$1,500.00
110-43100-269	Repair Maintenance Other - Repair Maintenance Other Streets	\$199.00	\$0.00	\$8,000.00
110-43100-280	Travel - Streets	\$0.00	\$0.00	\$250.00
110-43100-320	Operating Supplies - General Fund	\$17,410.00	\$25,000.00	\$25,000.00
110-43100-326	Clothing And Uniforms - General Fund	\$2,415.00	\$2,500.00	\$3,500.00
110-43100-331	Gas, Oil, Diesel, Grease - General Fund	\$18,174.00	\$19,000.00	\$20,000.00
110-43100-400	Building Materials - General Fund	\$0.00	\$0.00	\$0.00
110-43100-510	Insurance General (Tml) - General Fund	\$8,231.00	\$8,900.00	\$7,500.00
110-43100-899	Highways And Streets - Bond Issue Costs	\$1,667.00	\$0.00	\$0.00
110-43100-924	Information Technology - Street	\$0.00	\$0.00	\$0.00
110-43100-935	Highways And Streets - Capital - Building & Improvements	\$0.00	\$0.00	\$0.00
110-43100-941	Highways And Streets - Grants Expenditures	\$1,400.00	\$680.00	\$0.00
110-43100-942	Machinery & Equipment -	\$166,667.00	\$1,500.00	\$111,667.00
110-43100-948	Highways And Streets - Streets and bridges	\$14,764.00	\$650,000.00	\$371,000.00
110-43100-949	Streets - Other Machinery And Equipment	\$26,278.00	\$8,200.00	\$3,750.00
Total Highways And Streets		\$573,838.00	\$1,062,076.00	\$937,132.73

110-44143-720	Rabies And Animal Control - Grants And Donations To Other - General Fund	\$13,000.00	\$13,000.00	\$20,000.00
110-47200-235	Memberships, Registration Fees - General Fund	\$1,000.00	\$2,005.00	\$2,500.00
110-47200-236	Public Relations - General Fund	\$4,647.00	\$250.00	\$1,157.06
110-47200-720	Economic Development - Grants And Donations To Other Institutio	\$765.00	\$755.00	\$765.00
110-47200-761	Transfers to Community & Parks & Rec - Transfers To Community & Parks & Rec	\$195,489.00	\$425,489.00	\$334,489.00
110-47200-762	Economic Development - Maury County Economic Development	\$5,000.00	\$25,000.00	\$25,000.00
110-47200-766	Non Departmental - Airport	\$5,000.00	\$5,000.00	\$5,000.00
110-51000-592	Payment In Lieu Of Taxes - General Fund	\$95,530.00	\$95,949.00	\$96,000.00
110-51000-631	Interest Bonded Debt City Hall - General Fund	\$19,240.00	\$0.00	\$9,620.00
110-51000-921	Miscellaneous Expenditures - Capital Outlay	\$20,874.00	\$33,287.00	\$0.00
110-51620-760		\$0.00	\$0.00	\$250,000.00
110-51630-760	Operating Transfer To Debt Service Fd - Transfers To Other Funds	\$337,344.00	\$346,778.00	\$451,500.00
110-52520-721	Non-Operating Expenses - Mt Pleasant Museum	\$888.00	\$1,500.00	\$0.00
110-52520-722	Non-Operating Expenses - Community Development Corporation	\$25,000.00	\$25,000.00	\$25,000.00
110-52520-723	Non-Operating Expenses - Grant Or Donation-Other	\$7,683.00	\$2,200.00	\$1,750.00
110-52521-720	Tax Equalization-Maury County - Tax Equalization-Maury County	\$13,087.00	\$0.00	\$14,000.00
110-27000	Audit Adj Accrued Leave	(\$128,433.00)	\$0.00	\$0.00
Total Other Departmental		\$616,114.00	\$976,213.00	\$1,236,781.06
Total Revenues		\$6,772,323.00	\$6,475,069.00	\$7,326,260.00
Total Expenses		\$6,224,622.00	\$6,882,768.00	\$7,307,418.48
Surplus/(Deficit)		\$547,701.00	(\$407,699.00)	\$18,841.52
Estimated & Audited Fund Balance Beginning		\$3,187,639.00	\$3,735,340.00	\$3,327,641.00
Estimated & Audited Fund Balance Ending		\$3,735,340.00	\$3,327,641.00	\$3,346,482.52

Fund	Type of Debt	Loan Name and Description	Audit Amounts Original Issuance Amount	Authorized & Unissued	Total Principal Outstanding at June 30 2026	Budgeted Annual Debt Service			Total Principal Outstanding at June 30 2027
						Principal	Interest	Total	
General	Bonds	2018 General Obligation- Fire Truck	\$ 170,900.00		\$ 131,319.00	\$ 7,428.00	\$ 4,599.00	\$ 12,027.00	\$ 123,891.00
		2021 General Obligation Public Improvement & Refunding Bonds	\$ 3,705,000.00		\$ 2,809,000.00	\$ 116,000.00	\$ 56,282.00	\$ 172,282.00	\$ 2,693,000.00
		2022 General Obligation Public Improvement	\$ 2,515,000.00		\$ 2,385,000.00	\$ 45,000.00	\$ 104,575.00	\$ 149,575.00	\$ 2,340,000.00
		2023 Interfund Loan from Gas Fund	\$ 500,000.00		\$ 200,000.00	\$ 100,000.00	\$ 9,620.00	\$ 109,620.00	\$ 100,000.00
		2024 VAC Truck USDA	\$ 151,666.67		\$ 143,878.34	\$ 8,071.00	\$ 5,215.33	\$ 13,286.33	\$ 135,807.34
		2026 Fire Truck USDA		\$ 1,100,000.00	\$ -	\$ 52,043.45	\$ 49,780.98	\$ 101,824.43	\$ 1,047,956.55
	Leases	Magnolia One Lease #001-000212-007	\$ 194,404.96		\$ 104,172.61	\$ 39,952.00	\$ 5,282.00	\$ 45,234.00	\$ 64,220.61
		Magnolia One Lease #001-000212-008 (Police&Fire)	\$ 245,392.00		\$ 178,869.73	\$ 47,567.00	\$ 9,528.00	\$ 57,095.00	\$ 131,302.73
Total			\$ 7,482,363.63	\$ 1,100,000.00	\$ 5,952,239.68	\$ 416,061.45	\$ 244,882.31	\$ 660,943.76	\$ 6,636,178.23

State Street Aid

GL Account	Description	2024 - 2025 Actual	2025 - 2026 Actual	Proposal 2026-2027
121-33160-	Grant Funds	\$74,150.00	\$550,000.00	\$1,200,000.00
121-33550-	State Shared Taxes	\$0.00	\$0.00	\$186,200.00
121-33551-	State Gasoline And Motor Fuel Tax	\$143,448.00	\$121,000.00	\$0.00
121-33555-	STATE STREET AID - 1989 TAX	\$14,952.00	\$13,500.00	\$0.00
121-33556-	STATE STREET AID - 3 CENTS TAX	\$27,608.00	\$22,000.00	\$0.00
121-36100-	Interest Earnings	\$5,333.00	\$4,600.00	\$5,000.00
121-36110-	Interest Earnings - Savings Accounts	\$1,796.00	\$0.00	\$0.00
121-36350-	Insurance Recoveries	\$0.00	\$0.00	\$0.00
121-37715-	Grant Revenues-Federal	\$0.00	\$0.00	\$0.00
Total Revenues		\$267,287.00	\$711,100.00	\$1,391,200.00
121-43110-241	Electric - Electric - State Street Aid Fund	\$91,332.00	\$12,000.00	\$120,000.00
121-43110-799	Highway And Street Administrat - Sundry - Grants, Contributions - State Street Aid Fund	\$55.00	\$42.00	\$114,000.00
121-43124-231	Sidewalks And Crosswalks - Publication Of Formal And Legal Notices	\$0.00	\$0.00	\$0.00
121-43124-259	Sidewalks And Crosswalks - Other Professional Services	\$0.00	\$0.00	\$0.00
121-43124-921	Tdot Grants Expense - Downtown Revitalization	\$852,556.00	\$114,000.00	\$0.00
121-43124-943	Sidewalks And Crosswalks - Grant	\$55,000.00	\$15,000.00	\$1,320,000.00
Total Expenses		\$998,943.00	\$141,042.00	\$1,554,000.00
Total Revenues		\$267,287.00	\$711,100.00	\$1,391,200.00
Total Expenses		\$998,943.00	\$141,042.00	\$1,554,000.00
Surplus/(Deficit)		(\$731,656.00)	\$570,058.00	(\$162,800.00)
Estimated & Audited Fund Balance Beginning		\$625,073.00	(\$106,583.00)	\$463,475.00
Estimated & Audited Fund Balance Ending		(\$106,583.00)	\$463,475.00	\$300,675.00
		Has receivables from the state for TAP grant		

Utility Fund- GAAP Basis	Actual from Most Recent Audit	Estimated Actual for Last Fiscal Year	Projected Budget
Operating Revenues (by source)			
Utility Sales	\$ 622,752.00	\$ 625,000.00	\$ 690,000.00
Tap Fees	\$ -	\$ -	\$ -
Reconnect Fees	\$ -	\$ -	\$ -
Penalties	\$ 7,012.00	\$ 6,500.00	\$ 6,500.00
Operating Grants	\$ -	\$ -	\$ -
Other Operating Revenue	\$ 571.00	\$ 210.00	\$ 500.00
Miscellaneous	\$ 1,067.00	\$ 660.00	\$ -
Total Operating Revenues	\$ 631,402.00	\$ 632,370.00	\$ 697,000.00
Operating Expenses (by type)			
Wages	\$ 219,997.00	\$ 236,625.00	\$ 250,560.00
FICA	\$ 16,838.00	\$ 17,000.00	\$ 19,167.84
Pension Expense	\$ 14,938.00	\$ 15,000.00	\$ 20,500.00
Electricity	\$ 2,492.00	\$ 3,000.00	\$ 3,000.00
Materials and Supplies	\$ 9,336.00	\$ 10,100.00	\$ 13,500.00
Chemicals	\$ 123,782.00	\$ 143,000.00	\$ 140,000.00
Professional Fees (Legal, Accounting)	\$ 20,514.00	\$ 20,440.00	\$ 23,200.00
Training	\$ 1,335.00	\$ 800.00	\$ 2,700.00
Insurance - Property	\$ 9,027.00	\$ 11,200.00	\$ 10,200.00
Insurance - Health	\$ 39,954.00	\$ 47,000.00	\$ 54,000.00
Travel	\$ -	\$ -	\$ 300.00
Contract Labor	\$ -	\$ -	\$ -
System Repair and Maintenance	\$ 199.00	\$ 300.00	\$ 3,000.00
Telephone and Internet	\$ 4,948.00	\$ 6,500.00	\$ 7,000.00
Fuel and Vehicle Maintenance	\$ 30,931.00	\$ 28,136.00	\$ 36,000.00
Other Operating Expenses	\$ 44,756.00	\$ 36,103.00	\$ 38,900.00
Depreciation	\$ 45,441.00	\$ 34,000.00	\$ 45,000.00
Total Operating Expenses	\$ 584,488.00	\$ 609,204.00	\$ 667,027.84
Operating Income (Loss)	\$ 46,914.00	\$ 23,166.00	\$ 29,972.16
Nonoperating Revenues (Expenses)			
Revenue: Interest Income	\$ 7,777.00	\$ 5,900.00	\$ 7,000.00
Other Nonoperating Income	\$ -	\$ -	\$ -
Expense: Debt Service - Interest Expense	\$ 10,275.00	\$ 2,774.00	\$ 2,200.00
Other Nonoperating Expense	\$ 685.00	\$ 680.00	\$ -
Total Nonoperating Revenue (Expenses)	\$ (3,183.00)	\$ 2,446.00	\$ 4,800.00
Income (Loss) Before Capital Contributions and Transfers	\$ 43,731.00	\$ 25,612.00	\$ 34,772.16
Capital Contributions			
Capital Contributions - Tap Fees in Excess of Cost	\$ -	\$ -	\$ -
Capital Contributions - Grants	\$ -	\$ -	\$ -
Capital Contributions - Other	\$ -	\$ -	\$ -
Transfers In - from Other Funds	\$ -	\$ -	\$ -
Transfers Out - to Other Funds (Payments in Lieu of Taxes)	\$ -	\$ -	\$ -
Total Capital Contributions and Transfers	\$ -	\$ -	\$ -
Change in Net Position	\$ 43,731.00	\$ 25,612.00	\$ 34,772.16
Beginning Net Position	\$ 437,995.00	\$ 481,726.00	\$ 507,338.00
Ending Net Position	\$ 481,726.00	\$ 507,338.00	\$ 542,110.16
Statutory Change in Net Position Reconciliation:			
Change in Net Position	\$ 43,731.00	\$ 25,612.00	\$ 34,772.16
<u>Subtract:</u>			
Capital Contributions - Tap Fees in Excess of Cost	\$ -	\$ -	\$ -
Capital Contributions - Grants	\$ -	\$ -	\$ -
Capital Contributions - Other	\$ -	\$ -	\$ -
Operating Grants	\$ -	\$ -	\$ -
Transfers In- from Other Funds	\$ -	\$ -	\$ -
Total amount subtracted for statutory change	\$ -	\$ -	\$ -
Statutory Change in Net Position*	\$ 43,731.00	\$ 25,612.00	\$ 34,772.16

Fund	Type of Debt	Loan Name and Description	Audit Amounts Original Issuance Amount	Authorized & Unissued	Total Principal Outstanding at June 30 2026	Budgeted Annual Debt Service			Total Principal Outstanding at June 30 2027
						Principal	Interest	Total	
Sanitation	Bonds	2021 General Obligation Public Improvement & Refunding Bonds	\$ 220,000.00		\$ 110,000.00	\$ 22,000.00	\$ 2,141.00	\$ 24,141.00	\$ 88,000.00
Total			\$ 220,000.00		\$ 110,000.00	\$ 22,000.00	\$ 2,141.00	\$ 24,141.00	\$ 88,000.00

Drug Fund

GL Account	Description	2024 - 2025 Actual	2025 - 2026 Actual	Proposal 2026-2027
125-35200-	Revenue-Drug Related Fines	\$1,226.00	\$903.00	\$1,000.00
125-36100-	Interest Earnings - Drug Fund	\$868.00	\$550.00	\$500.00
125-36500-	Sale of Materials & Supplies	\$2,075.00	\$2,275.00	\$0.00
125-36900-	Miscellaneous	\$88.00	\$0.00	\$0.00
125-36935-	PROCEEDS FROM SALE OF CAPITAL ASSETS	\$488.00	\$6,045.00	\$10,000.00
125-37600-	Other Revenues	\$29.00	\$7,214.00	\$3,900.00
125-37900-	Non-Operating Revenue -Public	\$0.00	\$0.00	\$0.00
125-38700-	Contributions Private Sources - Contributions Private Sources - Drug Fund	\$0.00	\$0.00	\$0.00
Total Revenues		\$4,774.00	\$16,987.00	\$15,400.00
125-42122-169	Under Cover Work & Task Force - Special Revenue Fund No.-5	\$0.00	\$0.00	\$1,000.00
125-42122-235	Memberships Registration Fees - Special Revenue Fund No.-5	\$855.00	\$490.00	\$2,000.00
125-42122-255	Data Processing Services	\$0.00	\$4,285.00	\$0.00
125-42122-259	Other Professional Services - Other Professional Services - Drug Fund	\$2,881.00	\$0.00	\$2,500.00
125-42122-261	Repair Maintenance Motor Vehic - Special Revenue Fund No.-5	\$911.00	\$272.00	\$0.00
125-42122-262	Rep & Maint Other Equip	\$0.00	\$96.00	\$500.00
125-42122-280	Travel	\$2,430.00	\$306.00	\$2,000.00
125-42122-310	Office Supplies	\$0.00	\$0.00	\$1,000.00
125-42122-320	Operating Supplies - Special Revenue Fund No.-5	\$1,918.00	\$3,241.00	\$4,000.00
125-42122-326	Clothing And Uniforms	\$188.00	\$142.00	\$3,500.00
125-42122-921	Administrative Equipment	\$1,875.00	\$0.00	\$0.00
125-42122-935	Buildings & improvements - Drug Fund	\$2,250.00	\$0.00	\$3,000.00
125-42122-942	Machinery & Equipment - Drug Fund	\$2,145.00	\$3,671.00	\$4,000.00
125-42122-949	Drug - Other Machinery And Equipment	\$36,541.36	\$0.00	\$0.00
Total Expenses		\$51,994.36	\$12,503.00	\$23,500.00
Total Revenues		\$4,774.00	\$16,987.00	\$15,400.00
Total Expenses		\$51,994.36	\$12,503.00	\$23,500.00
Surplus/(Deficit)		(\$47,220.36)	\$4,484.00	(\$8,100.00)
Estimated & Audited Fund Balance Beginning		\$122,393.00	\$75,172.64	\$79,656.64
Estimated & Audited Fund Balance Ending		\$75,172.64	\$79,656.64	\$71,556.64

Storm Water Special Revenue Fund

GL Account	Description	2024 - 2025 Actual	2025 - 2026 Actual	Proposal 2026-2027
154-36964	Transfers In	\$0.00	\$0.00	\$250,000.00
Total Revenues		\$0.00	\$0.00	\$250,000.00
154-43150-254	Architectural, Engineering,Landscape-Stormwater	\$0.00	\$0.00	\$75,000.00
154-43150-948	Streets and bridges-Stromwwater	\$0.00	\$0.00	\$0.00
Total Expenses		\$0.00	\$0.00	\$75,000.00
Total Revenues		\$0.00	\$0.00	\$250,000.00
Total Expenses		\$0.00	\$0.00	\$75,000.00
Surplus/(Deficit)		\$0.00	\$0.00	\$175,000.00
Estimated & Audited Fund Balance Beginning		\$0.00	\$0.00	\$0.00
Estimated & Audited Fund Balance Ending		\$0.00	\$0.00	\$175,000.00

Debt Service

GL Account	Description	2024 - 2025 Actual	2025 - 2026 Actual	Proposal 2026-2027
210-36100-	Interest Earnings	\$88.00	\$36.00	\$50.00
210-37725-	Fund Transfers In	\$337,344.00	\$373,350.00	\$451,500.00
Total Revenues		\$337,432.00	\$373,386.00	\$451,550.00
210-49100-610	Bond Principal - Bonds	\$156,434.00	\$183,295.00	\$228,544.00
210-49300-630	Interest - Bonds - Interest	\$179,410.00	\$189,004.00	\$220,453.00
210-51000-799	Miscellaneous Expenditures - Sundry - Grants, Contributions, Indemnit	\$1,500.00	\$1,050.00	\$2,553.00
Total Expenses		\$337,344.00	\$373,349.00	\$451,550.00
Total Revenues		\$337,432.00	\$373,386.00	\$451,550.00
Total Expenses		\$337,344.00	\$373,349.00	\$451,550.00
Surplus/(Deficit)		\$88.00	\$37.00	\$0.00
Estimated & Audited Fund Balance Beginning		\$114.00	\$202.00	\$239.00
Estimated & Audited Fund Balance Ending		\$202.00	\$239.00	\$239.00

Utility Fund- GAAP Basis	Actual from Most Recent Audit	Estimated Actual for Last Fiscal Year	Projected Budget
Operating Revenues (by source)			
Utility Sales	\$ 3,843,836.00	\$ 3,967,000.00	\$ 4,033,000.00
Tap Fees	\$ 96,500.00	\$ 95,000.00	\$ 160,000.00
Reconnect Fees	\$ -	\$ -	\$ -
Penalties	\$ 43,789.00	\$ 38,000.00	\$ 44,000.00
Operating Grants	\$ -	\$ -	\$ -
Other Operating Revenue	\$ 49,746.00	\$ 60,451.00	\$ 43,000.00
Miscellaneous	\$ 6,662.00	\$ 3,913.00	\$ -
Total Operating Revenues	\$ 4,040,533.00	\$ 4,164,364.00	\$ 4,280,000.00
Operating Expenses (by type)			
Wages	\$ 915,178.00	\$ 918,500.00	\$ 957,686.00
FICA	\$ 68,296.00	\$ 71,000.00	\$ 73,262.98
Pension Expense	\$ 50,014.00	\$ 54,000.00	\$ 59,500.00
Electricity	\$ 241,246.00	\$ 245,000.00	\$ 265,000.00
Materials and Supplies	\$ 9,507.00	\$ 171,300.00	\$ 184,500.00
Chemicals	\$ 278,531.00	\$ 285,000.00	\$ 300,000.00
Professional Fees (Legal, Accounting)	\$ 335,978.00	\$ 301,640.00	\$ 359,700.00
Training	\$ 10,881.00	\$ 7,500.00	\$ 11,000.00
Insurance - Property	\$ 63,069.00	\$ 81,000.00	\$ 84,000.00
Insurance - Health	\$ 174,882.00	\$ 195,000.00	\$ 251,000.00
Travel	\$ 2,525.00	\$ 5,700.00	\$ 8,000.00
Contract Labor	\$ -	\$ -	\$ -
System Repair and Maintenance	\$ 40,590.00	\$ 55,000.00	\$ 67,100.00
Telephone and Internet	\$ 29,573.00	\$ 32,000.00	\$ 41,000.00
Fuel and Vehicle Maintenance	\$ 50,794.00	\$ 41,000.00	\$ 48,000.00
Other Operating Expenses	\$ 147,244.00	\$ 189,421.00	\$ 163,900.00
Depreciation	\$ 897,212.00	\$ 945,000.00	\$ 1,220,000.00
Total Operating Expenses	\$ 3,315,520.00	\$ 3,598,061.00	\$ 4,093,648.98
Operating Income (Loss)	\$ 725,013.00	\$ 566,303.00	\$ 186,351.02
Nonoperating Revenues (Expenses)			
Revenue: Interest Income	\$ 196,449.00	\$ 150,000.00	\$ 150,000.00
Other Nonoperating Income	\$ -	\$ -	\$ -
Expense: Debt Service - Interest Expense	\$ 242,599.00	\$ 250,000.00	\$ 263,514.00
Other Nonoperating Expense	\$ -	\$ -	\$ -
Total Nonoperating Revenue (Expenses)	\$ (46,150.00)	\$ (100,000.00)	\$ (113,514.00)
Income (Loss) Before Capital Contributions and Transfers	\$ 678,863.00	\$ 466,303.00	\$ 72,837.02
Capital Contributions			
Capital Contributions - Tap Fees in Excess of Cost	\$ -	\$ -	\$ -
Capital Contributions - Grants	\$ 3,492,958.00	\$ 1,759,203.00	\$ 1,124,000.00
Capital Contributions - Other	\$ 94,500.00	\$ 461,000.00	\$ 500,000.00
Transfers In - from Other Funds	\$ -	\$ -	\$ -
Transfers Out - to Other Funds (Payments in Lieu of Taxes)	\$ -	\$ -	\$ -
Total Capital Contributions and Transfers	\$ 3,587,458.00	\$ 2,220,203.00	\$ 1,624,000.00
Change in Net Position	\$ 4,266,321.00	\$ 2,686,506.00	\$ 1,696,837.02
Beginning Net Position	\$ 22,449,868.00	\$ 26,716,189.00	\$ 29,402,695.00
Ending Net Position	\$ 26,716,189.00	\$ 29,402,695.00	\$ 31,099,532.02
Statutory Change in Net Position Reconciliation:			
Change in Net Position	\$ 4,266,321.00	\$ 2,686,506.00	\$ 1,696,837.02
<u>Subtract:</u>			
Capital Contributions - Tap Fees in Excess of Cost	\$ -	\$ -	\$ -
Capital Contributions - Grants	\$ 3,492,958.00	\$ 1,759,203.00	\$ 1,124,000.00
Capital Contributions - Other	\$ 94,500.00	\$ 461,000.00	\$ 500,000.00
Operating Grants	\$ -	\$ -	\$ -
Transfers In- from Other Funds	\$ -	\$ -	\$ -
Total amount subtracted for statutory change	\$ 3,587,458.00	\$ 2,220,203.00	\$ 1,624,000.00
Statutory Change in Net Position*	\$ 678,863.00	\$ 466,303.00	\$ 72,837.02

Fund	Type of Debt	Loan Name and Description	Audit Amounts Original Issuance Amount	Authorized & Unissued	Total Principal Outstanding at June 30 2026	Budgeted Annual Debt Service			Total Principal Outstanding at June 30 2027
						Principal	Interest	Total	
Water and Sewer	Bonds	2011 USDA Water and Sewer Revenue & Tax Bonds-Water Plant	\$ 4,983,000.00		\$ 3,926,255.00	\$ 106,298.00	\$ 96,965.00	\$ 203,263.00	\$ 3,819,957.00
		2016 USDA Water and Sewer Revenue & Tax-Mt Joy Waterline	\$ 1,650,000.00		\$ 167,346.00	\$ 4,115.00	\$ 3,733.00	\$ 7,848.00	\$ 163,231.00
		2018 USDA Water and Sewer Revenue and Tax Bond-Sewer Plant	\$ 6,830,000.00		\$ 6,335,924.00	\$ 155,742.00	\$ 70,470.00	\$ 226,212.00	\$ 6,180,182.00
		2021 General Obligation Public Improvement & Refunding Bonds	\$ 515,850.00		\$ 329,950.00	\$ 42,000.00	\$ 10,184.00	\$ 52,184.00	\$ 287,950.00
		2022 USDA Water and Sewer Revenue and Tax Bond-Sewer Plant	\$ 1,892,000.00		\$ 1,786,716.00	\$ 38,057.00	\$ 22,111.00	\$ 60,168.00	\$ 1,748,659.00
		2024 VAC Truck USDA	\$ 151,666.67		\$ 143,878.34	\$ 8,071.00	\$ 5,215.33	\$ 13,286.33	\$ 135,807.34
		2025 \$1.2M Water Meters	\$ 1,200,000.00		\$ 1,164,799.53	\$ 82,645.00	\$ 54,815.94	\$ 137,460.94	\$ 1,082,154.53
		Total	\$ 17,222,516.67		\$ 13,854,868.87	\$ 436,928.00	\$ 263,494.27	\$ 700,422.27	\$ 13,417,940.87

Utility Fund- GAAP Basis	Actual from Most Recent Audit	Estimated Actual for Last Fiscal Year	Projected Budget
Operating Revenues (by source)			
Utility Sales	\$ 5,623,126.00	\$ 6,200,000.00	\$ 6,024,126.00
Tap Fees	\$ -	\$ -	\$ -
Reconnect Fees	\$ -	\$ -	\$ -
Penalties	\$ 10,818.00	\$ 11,000.00	\$ 10,000.00
Operating Grants	\$ -	\$ -	\$ -
Other Operating Revenue	\$ 7,822.00	\$ 8,230.00	\$ 7,000.00
Miscellaneous	\$ 970.00	\$ 4,849.00	\$ 1,000.00
Total Operating Revenues	\$ 5,642,736.00	\$ 6,224,079.00	\$ 6,042,126.00
Operating Expenses (by type)			
Wages	\$ 840,166.00	\$ 803,290.00	\$ 806,900.00
FICA	\$ 61,709.00	\$ 62,000.00	\$ 61,727.85
Pension Expense	\$ 40,895.00	\$ 37,000.00	\$ 42,000.00
Electricity	\$ 10,038.00	\$ 11,000.00	\$ 11,000.00
Materials and Supplies	\$ 38,153.00	\$ 94,800.00	\$ 89,000.00
Chemicals	\$ 4,161,363.00	\$ 4,500,000.00	\$ 4,200,000.00
Professional Fees (Legal, Accounting)	\$ 86,514.00	\$ 118,140.00	\$ 96,200.00
Training	\$ 21,104.00	\$ 14,500.00	\$ 20,000.00
Insurance - Property	\$ 20,599.00	\$ 24,000.00	\$ 25,000.00
Insurance - Health	\$ 161,956.00	\$ 156,000.00	\$ 196,000.00
Travel	\$ 2,062.00	\$ 2,600.00	\$ 4,000.00
Contract Labor	\$ -	\$ -	\$ -
System Repair and Maintenance	\$ 17,952.00	\$ 17,000.00	\$ 23,000.00
Telephone and Internet	\$ 11,072.00	\$ 12,000.00	\$ 14,000.00
Fuel and Vehicle Maintenance	\$ 25,802.00	\$ 21,000.00	\$ 28,000.00
Other Operating Expenses	\$ 40,227.00	\$ 26,450.00	\$ 35,850.00
Depreciation	\$ 242,954.00	\$ 225,000.00	\$ 250,000.00
Total Operating Expenses	\$ 5,782,566.00	\$ 6,124,780.00	\$ 5,902,677.85
Operating Income (Loss)	\$ (139,830.00)	\$ 99,299.00	\$ 139,448.15
Nonoperating Revenues (Expenses)			
Revenue: Interest Income	\$ 214,893.00	\$ 152,000.00	\$ 120,000.00
Other Nonoperating Income	\$ 23,232.00	\$ -	\$ -
Expense: Debt Service - Interest Expense	\$ -	\$ 6,000.00	\$ 5,300.00
Other Nonoperating Expense	\$ -	\$ 375.00	\$ -
Total Nonoperating Revenue (Expenses)	\$ 238,125.00	\$ 145,625.00	\$ 114,700.00
Income (Loss) Before Capital Contributions and Transfers	\$ 98,295.00	\$ 244,924.00	\$ 254,148.15
Capital Contributions			
Capital Contributions - Tap Fees in Excess of Cost	\$ -	\$ -	\$ -
Capital Contributions - Grants	\$ 49,721.00	\$ -	\$ -
Capital Contributions - Other	\$ -	\$ -	\$ -
Transfers In - from Other Funds	\$ -	\$ -	\$ -
Transfers Out - to Other Funds (Payments in Lieu of Taxes)	\$ 75,987.00	\$ 76,635.00	\$ 80,000.00
Total Capital Contributions and Transfers	\$ (26,266.00)	\$ (76,635.00)	\$ (80,000.00)
Change in Net Position	\$ 72,029.00	\$ 168,289.00	\$ 174,148.15
Beginning Net Position	\$ 8,102,050.00	\$ 8,174,079.00	\$ 8,342,368.00
Ending Net Position	\$ 8,174,079.00	\$ 8,342,368.00	\$ 8,516,516.15
Statutory Change in Net Position Reconciliation:			
Change in Net Position	\$ 72,029.00	\$ 168,289.00	\$ 174,148.15
<u>Subtract:</u>			
Capital Contributions - Tap Fees in Excess of Cost	\$ -	\$ -	\$ -
Capital Contributions - Grants	\$ 49,721.00	\$ -	\$ -
Capital Contributions - Other	\$ -	\$ -	\$ -
Operating Grants	\$ -	\$ -	\$ -
Transfers In- from Other Funds	\$ -	\$ -	\$ -
Total amount subtracted for statutory change	\$ 49,721.00	\$ -	\$ -
Statutory Change in Net Position*	\$ 22,308.00	\$ 168,289.00	\$ 174,148.15

Fund	Type of Debt	Loan Name and Description	Audit Amounts Original Issuance Amount	Authorized & Unissued	Total	Budgeted Annual Debt Service			Total
					Principal Outstanding at June 30 2026	Principal	Interest	Total	Principal Outstanding at June 30 2027
Gas		2024 VAC Truck USDA	\$ 151,666.67		\$ 143,878.34	\$ 8,071.00	\$ 5,215.33	\$ 13,286.33	\$ 135,807.34
		Total	\$ 151,666.67		\$ 143,878.34	\$ 8,071.00	\$ 5,215.33	\$ 13,286.33	\$ 135,807.34

Parks & Recreation

GL Account	Description	2024 - 2025 Actual	2025 - 2026 Actual	Proposal 2026-2027
612-33490-	Other State Grants	\$0.00	\$734,225.00	\$750,000.00
612-33800-	Other Local Revenue	\$76.00	\$0.00	\$0.00
612-34490-	Other Grants	\$1,780.00	\$0.00	\$0.00
612-35200-	Rental Fees And Other Sources	\$10,923.00	\$3,420.00	\$18,500.00
612-36100-	Interest Earnings	\$1,960.00	\$1,045.00	\$0.00
612-36350-	Insurance Recoveries	\$370.00	\$0.00	\$0.00
612-36400-	Transfer From General Transfer From General Commun	\$195,489.00	\$425,489.00	\$334,489.00
612-36600-	Special Events	\$500.00	\$1,050.00	\$0.00
612-36700-	Contri And Donation From Priva	\$7,545.00	\$3,125.00	\$2,000.00
612-36990-	Miscellaneous Revenues	\$154.00	\$0.00	\$0.00
612-37199-	Special Events Miscellaneous Fees	\$1,750.00	\$350.00	\$0.00
Total Revenues		\$220,547.00	\$1,168,704.00	\$1,104,989.00

Expenses				
612-44400-111	Recreation - Salaries - Permanent Employees - Regular	\$61,640.00	\$63,000.00	\$148,000.00
612-44400-121	Recreation - Wages - Permanent Employees - Regular	\$11,659.00	\$14,575.00	\$22,500.00
612-44400-122	Recreation - Temporary Employee Wages	\$0.00	\$0.00	\$0.00
612-44400-123	Recreation - Overtime	\$9,192.00	\$10,742.00	\$5,000.00
612-44400-135	Recreation - Longevity	\$113.00	\$455.00	\$600.00
612-44400-137	Recreation - Education Incentive	\$355.00	\$400.00	\$1,100.00
612-44400-141	Recreation - Oasi (Employer's Share)	\$6,425.00	\$6,750.00	\$13,555.80
612-44400-142	Recreation - Hospital And Health Insurance	\$10,031.00	\$11,600.00	\$30,000.00
612-44400-143	Recreation - Retirement - Current	\$2,936.00	\$3,150.00	\$5,000.00
612-44400-146	Recreation - Workmen's Compensation	\$2,485.00	\$2,600.00	\$2,600.00
612-44400-235	Recreation - Memberships, Registration Fees, And Tuit	\$25.00	\$0.00	\$500.00
612-44400-236	Recreation - Public Relation	\$5,988.00	\$10,500.00	\$25,000.00
612-44400-239	Recreation - Dues & memberships	\$892.00	\$971.00	\$1,000.00
612-44400-241	Recreation - Electric	\$17,230.00	\$17,000.00	\$18,000.00
612-44400-242	Recreation - Water	\$5,699.00	\$11,000.00	\$6,500.00
612-44400-244	Recreation - Gas	\$103.00	\$0.00	\$500.00
612-44400-245	Recreation - Telephone And Telegraph	\$1,410.00	\$1,900.00	\$1,900.00
612-44400-252	Recreation - Legal Services	\$5,295.00	\$1,000.00	\$2,500.00
612-44400-253	Recreation - Accounting And Auditing Services	\$3,830.00	\$5,770.00	\$3,830.00
612-44400-255	Recreation - Data Processing Services	\$7,028.00	\$6,100.00	\$6,100.00
612-44400-259	Recreation - Other Professional Services	\$2,933.00	\$2,700.00	\$3,500.00
612-44400-260	Recreation - Repair And Maintenance Services	\$0.00	\$190.00	\$1,500.00
612-44400-261	Recreation - Repair And Maintenance Motor Vehicles	\$240.00	\$1,800.00	\$2,000.00
612-44400-265	Recreation - Repair And Maintenance Grounds And Groun	\$1,000.00	\$0.00	\$2,000.00
612-44400-280	Recreation - Travel	\$0.00	\$0.00	\$500.00
612-44400-310	Recreation - Office Supplies And Materials	\$238.00	\$100.00	\$750.00
612-44400-320	Recreation - Operating Supplies	\$8,963.00	\$16,000.00	\$6,000.00
612-44400-322	Recreation - Chemicals	\$0.00	\$0.00	\$1,000.00
612-44400-326	Recreation - Clothing And Uniforms	\$350.00	\$0.00	\$500.00
612-44400-331	Recreation - Gas, Oil, Diesel Fuel, Grease, Etc.	\$501.00	\$350.00	\$500.00
612-44400-510	Recreation - Insurance	\$10,603.00	\$14,000.00	\$14,000.00
612-44400-924	Information Technology - Parks, Recreation, Community Ctr	\$9,066.00	\$4,500.00	\$7,650.00
612-44400-935	Recreation - Buildings	\$11,745.00	\$0.00	\$52,500.00
612-44400-941	Recreation - Grant expenditures - capital outlay	\$280.00	\$340.00	\$0.00
612-44400-949	Recreation - Other Machinery And Equipment	\$0.00	\$9,585.00	\$3,750.00
Total Recreation Expenses		\$198,255.00	\$217,078.00	\$390,335.80

Expenses				
612-44550-241	Community Center - Electric	\$14,713.00	\$18,000.00	\$21,000.00
612-44550-242	Community Center - Water	\$2,156.00	\$2,000.00	\$3,000.00
612-44550-244	Community Center - Gas	\$11,423.00	\$13,000.00	\$10,000.00
612-44550-245	Community Center - Telephone	\$3,408.00	\$3,400.00	\$9,800.00
612-44550-259	Community Center - Other Professional Services	\$4,580.00	\$3,500.00	\$18,000.00
612-44550-260	Community Center - Repair & Maint - Equipment	\$156.00	\$420.00	\$500.00
612-44550-262	Community Center - Rep & Maint Building	\$1,267.00	\$601.00	\$2,000.00
612-44550-320	Operating Supplies -	\$2,623.00	\$2,500.00	\$16,500.00
612-44550-924	IT - Community Center	\$0.00	\$0.00	\$7,500.00
612-44550-935	Buildings & improvements - Parks, Recreation, Community Center	\$4,420.00	\$0.00	\$5,000.00
612-44550-941	Grant expenditures - Community Center	\$61,662.00	\$764,431.00	\$825,000.00
Total Community Center		\$106,408.00	\$807,852.00	\$918,300.00
Total Revenues		\$220,547.00	\$1,168,704.00	\$1,104,989.00
Total Expenses		\$304,663.00	\$1,024,930.00	\$1,308,635.80
Surplus/(Deficit)		(\$84,116.00)	\$143,774.00	(\$203,646.80)
Estimated & Audited Fund Balance Beginning		\$196,001.00	\$111,885.00	\$255,659.00
Estimated & Audited Fund Balance Ending		\$111,885.00	\$255,659.00	\$52,012.20

City Of Mount Pleasant

**Schedule of Outstanding Debt and Budgeted Debt Service
Fiscal Year 2026-27**

Note: Enter information in the unshaded cells.

Fund	Type of Debt	Loan Name and Description	Audit Amounts Original Issuance Amount	Authorized & Unissued	Total Principal Outstanding at June 30 2026	Budgeted Annual Debt Service			Total Principal Outstanding at June 30 2027
						Principal	Interest	Total	
General	Bonds	2018 General Obligation- Fire Truck	\$ 170,900.00		\$ 131,319.00	\$ 7,428.00	\$ 4,599.00	\$ 12,027.00	\$ 123,891.00
		2021 General Obligation Public Improvement & Refunding Bonds	\$ 2,969,150.00		\$ 2,809,000.00	\$ 116,000.00	\$ 56,282.00	\$ 172,282.00	\$ 2,693,000.00
		2022 General Obligation Public Improvement	\$ 2,515,000.00		\$ 2,385,000.00	\$ 45,000.00	\$ 104,575.00	\$ 149,575.00	\$ 2,340,000.00
		2023 Interfund Loan from Gas Fund	\$ 500,000.00		\$ 200,000.00	\$ 100,000.00	\$ 9,620.00	\$ 109,620.00	\$ 100,000.00
		2024 VAC Truck USDA	\$ 151,666.67		\$ 143,878.34	\$ 8,071.00	\$ 5,215.33	\$ 13,286.33	\$ 135,807.34
		2026 Fire Truck USDA		\$ 1,100,000.00	\$ -	\$ 52,043.45	\$ 49,780.98	\$ 101,824.43	\$ 1,047,956.55
		Leases	Magnolia One Lease #001-000212-007	\$ 194,404.96		\$ 104,172.61	\$ 39,952.00	\$ 5,282.00	\$ 45,234.00
		Magnolia One Lease #001-000212-008 (Police&Fire)	\$ 245,392.00		\$ 178,869.73	\$ 47,567.00	\$ 9,528.00	\$ 57,095.00	\$ 131,302.73
		Total	\$ 6,746,513.63	\$ 1,100,000.00	\$ 5,952,239.68	\$ 416,061.45	\$ 244,882.31	\$ 660,943.76	\$ 6,636,178.23
Sanitation	Bonds	2021 General Obligation Public Improvement & Refunding Bonds	\$ 220,000.00		\$ 110,000.00	\$ 22,000.00	\$ 2,141.00	\$ 24,141.00	\$ 88,000.00
		Total	\$ 220,000.00		\$ 110,000.00	\$ 22,000.00	\$ 2,141.00	\$ 24,141.00	\$ 88,000.00
Gas		2024 VAC Truck USDA	\$ 151,666.67		\$ 143,878.34	\$ 8,071.00	\$ 5,215.33	\$ 13,286.33	\$ 135,807.34
		Total	\$ 151,666.67		\$ 143,878.34	\$ 8,071.00	\$ 5,215.33	\$ 13,286.33	\$ 135,807.34
Water and Sewer	Bonds	2011 USDA Water and Sewer Revenue & Tax Bonds-Water Plant	\$ 4,983,000.00		\$ 3,926,255.00	\$ 106,298.00	\$ 96,965.00	\$ 203,263.00	\$ 3,819,957.00
		2016 USDA Water and Sewer Revenue & Tax-Mt Joy Waterline	\$ 1,650,000.00		\$ 167,346.00	\$ 4,115.00	\$ 3,733.00	\$ 7,848.00	\$ 163,231.00
		2018 USDA Water and Sewer Revenue and Tax Bond-Sewer Plant	\$ 6,830,000.00		\$ 6,335,924.00	\$ 155,742.00	\$ 70,470.00	\$ 226,212.00	\$ 6,180,182.00
		2021 General Obligation Public Improvement & Refunding Bonds	\$ 515,850.00		\$ 329,950.00	\$ 42,000.00	\$ 10,184.00	\$ 52,184.00	\$ 287,950.00
		2022 USDA Water and Sewer Revenue and Tax Bond-Sewer Plant	\$ 1,892,000.00		\$ 1,786,716.00	\$ 38,057.00	\$ 22,111.00	\$ 60,168.00	\$ 1,748,659.00
		2024 VAC Truck USDA	\$ 151,666.67		\$ 143,878.34	\$ 8,071.00	\$ 5,215.33	\$ 13,286.33	\$ 135,807.34
		2025 \$1.2M Water Meters	\$ 1,200,000.00		\$ 1,164,799.53	\$ 82,645.00	\$ 54,815.94	\$ 137,460.94	\$ 1,082,154.53
		Total	\$ 17,222,516.67		\$ 13,854,868.87	\$ 436,928.00	\$ 263,494.27	\$ 700,422.27	\$ 13,417,940.87
Total Outstanding Debt			\$ 24,340,696.97		\$ 20,060,986.89	\$ 883,060.45	\$ 515,732.91	\$ 1,398,793.36	\$ 20,277,926.44