City of McMinnville

Amended Fiscal Year 2025/2026 Budget
Original Ordinance No. 2025-10
Amended by Ordinance No. 2025-24

Amendment First Reading: Tuesday, December 9, 2025
Amendment Public Hearing & Second Reading: Tuesday, January 13, 2026

Mayor Ryle Chastain

Aldermen

Sally Brock	Rachel Kirby
Deitra Dunlap	Keri Morton
Steve Harvey	Kara Youngblood

General Fund 110		Amended 2025/2026
Starting Cash Balance (July 1)	**$**	**7,466,116**
Revenues	$	18,893,659
Transfers In (from other Funds (PILOT))	$	240,000
Total Operating Revenue	**$**	**19,133,659**
Operating Expenditures	$	(19,245,388)
Capital Expenditures	$	(1,838,205)
Transfers Out (to other funds, Capital Projects)	$	(200,000)
Total Appropriations	**$**	**(21,283,593)**
Ending Cash Balance (June 30)	**$**	**5,316,182**
Change to Fund Balance	$	(2,149,934)
Ending Fund Balance as a % of Total Appropriations		*25.0%*
Operating Surplus (Deficit)	$	(311,729)

Drug Fund 111		Adopted 2025/2026
Starting Cash Balance (July 1)	**$**	**140,267**
Fines & Forfeitures	$	15,000.00
Other	$	10,000.00
Interest Income	$	1,500.00
Total Revenues	**$**	**26,500.00**
Total Appropriations	**$**	**(48,000.00)**
Ending Cash Balance (June 30)	**$**	**118,767.37**
Change to Fund Balance	$	(21,500.00)
Ending Fund Balance as a % of Total Appropriations		*247.4%*

State Street Aid Fund 121		Adopted 2025/2026
Starting Cash Balance (July 1)	**$**	**442,807**
State Gas & Motor Fuel Taxes	$	431,480
Interest	$	15,000
TDOT Projects	$	1,124,000
Misc Non-Recurring	$	-
Total Revenues	**$**	**1,570,480**
Total Appropriations	**$**	**(1,733,032)**
Ending Cash Balance (June 30)	**$**	**280,255**
Change to Fund Balance	$	(162,552)
Ending Fund Balance as a % of Total Appropriations		*16.2%*

Solid Waste Collection Fund 125		Amended 2025/2026
Starting Cash Balance (July 1)	**$**	**1,305,309**
Solid Waste Disposal Fees	$	2,125,000
Misc Other Revenue	$	51,500
Interest	$	25,000
Total Revenues	**$**	**2,201,500**
Total Appropriations	**$**	**(3,000,582)**
Ending Cash Balance (June 30)	**$**	**506,227**
Change to Fund Balance	$	(799,082)
Ending Fund Balance as a % of Total Appropriations		*16.9%*

Tourism Fund 153		Amended 2025/2026
Starting Cash Balance (July 1)	**$**	**493,747**
Transfers In (Hotel Motel Taxes)	$	203,395
Grants	$	215,538
Misc	$	96,864
Interest	$	8,000
Total Revenues	**$**	**523,797**
Total Appropriations	**$**	**(755,549)**
Ending Cash Balance (June 30)	**$**	**261,995**
Change to Fund Balance	$	(231,752)
Ending Fund Balance as a % of Total Appropriations		*34.7%*

Debt Service (Sinking) Fund 211		Adopted 2025/2026
Starting Cash Balance (July 1)	**$**	**3,136**
Transfers from General Fund	**$**	**784,768**
Total Appropriations	**$**	**(784,768)**
Ending Cash Balance (June 30)	**$**	**3,136**
Change to Fund Balance	$	-

Capital Project Fund 312		Adopted 2025/2026
Starting Cash Balance (July 1)	**$**	**421,029**
Transfer In (Police Station)	$	100,000
Transfer In (Fire Truck)	$	100,000
Interest Earnings	$	7,000
Total Revenues	**$**	**207,000**
Total Appropriations	**$**	**(125,000)**
Ending Cash Balance (June 30)	**$**	**503,029**
Change to Fund Balance	$	82,000

Water and Sewer Fund 413		Adopted 2025/2026
Beginning Net Position (July 1)	**$**	**24,143,664**
Operating Revenues	$	6,251,000
Operating Expenditures	$	(5,946,016)
Nonoperating Revenues (Expenditures)	$	22,710
Income (Loss) Before Capital Contributions & Transfers	**$**	**327,694**
Capital Contributions and Transfers	**$**	**5,203,147.00**
Change in Net Position (GAAP Basis)	$	5,530,841
Statutory Change in Net Position	$	(255,205)
Ending Net Position (June 30)	**$**	**29,674,505**
Change in Net Position		*22.9%*

General Fund Revenue Budget
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Fiscal Year 2025/2026

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			Actual 2023/2024		Actual 2024/2025		Amended 2025/2026
31100 Property Taxes	Property Taxes (Current)	$	5,664,646	$	5,651,422	$	5,843,901
31200 Property Taxes	Property Taxes (Delinquent)	$	187,192	$	151,972	$	140,000
31320 Property Taxes	Interest & Penalty On Property Taxes	$	48,175	$	38,010	$	28,000
31511 PILOT	Mcminnville Electric In Lieu Of Taxes	$	462,610	$	419,473	$	450,000
31512 Intergovernmental	Mcminnville Water & Sewer In Lieu Of Tax	$	240,000	$	240,000	$	240,000
31521 Intergovernmental	Golden Oaks Apts- In Lieu Of Taxes	$	1,937	$	2,119	$	1,761
31522 Intergovernmental	PILOT Program - In Lieu of Tax Payments	$	19,593	$	18,287	$	19,000
31610 Local Option Sales Tax	Local Option Sales Tax	$	2,823,818	$	2,885,093	$	2,995,822
31620 Local Option Sales Tax	Local Sales Tax Per Agreement	$	1,587,727	$	1,739,651	$	1,987,045
31710 Other Taxes	Wholesale Beer Taxes	$	527,985	$	528,985	$	550,000
31720 Other Taxes	Wholesale Liquor Tax	$	265,646	$	256,724	$	260,000
31810 Other Taxes	Minimum Business Tax	$	389,272	$	409,955	$	380,000
31820 Licenses and Permits	Transient Vendor License & Flea Markets	$	490	$	740	$	400
31912 Other Taxes	Charter Communications Franchise Tax	$	83,227	$	64,469	$	80,000
31913 Other Taxes	Volunteer Wireless Francise Fee	$	26,193	$	34,275	$	30,000
31921 Other Taxes	Hotel/Motel Tax	$	166,336	$	188,519	$	193,702
31922 Miscellaneous	Penalty on Hotel/Motel Tax	$	-	$	16	$	-
31923 Other Taxes	Occupancy Tax (AirBB)	$	8,801	$	8,825	$	9,693
31931 Intergovernmental	Sports Betting Revenue	$	26,207	$	30,125	$	28,955
32610 Licenses and Permits	Building Permits	$	174,690	$	186,961	$	160,000
32611 Licenses and Permits	Yard Sales	$	3,313	$	2,648	$	3,000
32612 Licenses and Permits	Electrical Permits	$	-	$	-	$	40,000
32660 Licenses and Permits	Zoning Permits	$	5,789	$	7,764	$	5,000
32690 Licenses and Permits	Release Of Liens	$	14,699	$	-	$	-
32721 Licenses and Permits	Food Truck Permits	$	-	$	600	$	1,200
32761 Licenses and Permits	Fireworks Permit	$	6,300	$	6,250	$	5,500
33121 Grants	Take the Plunge Grant	$	3,000	$	-	$	-
33142 Grants	Healthy Built Environment Grant	$	-	$	-	$	-
33152 Grants	USDA Grant-Police Radios	$	50,000	$	-	$	-
33189 Grants	Park Theater SVOG Grant	$	30,000	$	-	$	-
33195 Grants	Safety Partners Grant	$	2,000	$	3,000	$	2,000
33196 Grants	Wi-Fi Grant	$	-	$	-	$	-
33198 Grants	TML Property Grant	$	2,887	$	5,000	$	2,000
33310 PILOT	Housing Authority In Lieu Of Tax	$	66,427	$	64,415	$	84,425
33320 PILOT	Tva Payments In Lieu Of Taxes	$	169,232	$	167,766	$	173,729
33425 Grants	Ghso Grant	$	25,532	$	-	$	-
33470 Grants	Drivers Safety Grant	$	2,475	$	3,903	$	2,000
33510 Intergovernmental	State Sales Tax	$	1,693,355	$	1,731,403	$	1,730,394
33511 Intergovernmental	Telecom Interstate Sales Tax	$	(4,084)	$	-	$	-
33520 Intergovernmental	State Income Tax	$	393	$	393	$	-
33530 Intergovernmental	State Beer Tax	$	6,060	$	5,803	$	6,067
33540 Intergovernmental	State Alcoholic Beverage Tax	$	16,406	$	23,218	$	18,000
33541 Intergovernmental	Alcoholic Beverage Tax To County	$	-	$	-	$	-
33550 Intergovernmental	State Highway And Street Funds	$	-	$	-	$	-
33552 Intergovernmental	Special Petroleum Products Tax	$	25,237	$	25,182	$	25,232
33560 Intergovernmental	City Interstate Sales Tax	$	105,243	$	105,260	$	100,000
33561 Intergovernmental	Telecom Privilege Tax	$	0	$	16	$	-
33593 Intergovernmental	State Corporate Excise Tax	$	189,891	$	191,844	$	190,000
33594 Intergovernmental	State Salary Supplements	$	45,600	$	74,400	$	74,400
34111 Miscellaneous	Reimb. Attorney Fees/Officer Costs	$	946	$	1,217	$	-
34121 Miscellaneous	Business Tax From State	$	41,388	$	43,172	$	40,000
34124 Miscellaneous	Business License - Initial	$	2,445	$	3,540	$	2,000
34125 Other Taxes	Beer Applications & Privilege Tax	$	11,858	$	7,059	$	10,000

General Fund Revenue Budget
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Fiscal Year 2025/2026

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			Actual 2023/2024	Actual 2024/2025	Amended 2025/2026
34127	Miscellaneous	Christmas Parade Entry Fee	$ 845	$ 510	$ 500
34128	Other Taxes	Liquor Appications & Priv Tax	$ 2,350	$ 5,375	$ 4,000
34191	Miscellaneous	Miscellaneous Income	$ 39,759	$ 11,750	$ 10,000
34192	Miscellaneous	Property Tax - Over	$ 0	$ (10)	$ -
34193	Miscellaneous	Tml Membership Credit	$ 5,000	$ 10,000	$ 5,000
34194	Charges for Services	MHA Additional Security	$ 2,905	$ -	$ -
34197	Intergovernmental	Mha Drug Grant Reimbursement	$ 60,029	$ 60,029	$ 60,000
34240	Charges for Services	Accident Report Fees	$ 291	$ 254	$ 300
34316	Miscellaneous	Refund-Tdot Street Projects	$ 2,474	$ -	$ -
34421	Charges for Services	Park Theater Rental Fees	$ 35,277	$ 25,314	$ 30,000
34422	Charges for Services	Park Theater Concessions	$ 31,297	$ 41,417	$ 27,000
34423	Charges for Services	Park Theater Ticket Sales	$ 162,407	$ 133,162	$ 150,000
34426	Charges for Services	Park Theater Workshops	$ 4,766	$ 2,300	$ 1,500
34428	Charges for Services	Park Theater Merchandise Sales	$ 356	$ 1,756	$ 2,000
34429	Charges for Services	P&r Rental Deposit	$ (1,150)	$ -	$ -
34510	Miscellaneous	Animal Control Fees	$ 1,965	$ 2,754	$ 2,000
34711	Charges for Services	Field Rentals	$ 4,277	$ 4,943	$ 6,500
34712	Charges for Services	Pavilion Rental	$ 10,810	$ 8,698	$ 10,500
34713	Charges for Services	Pool Rental	$ 12,488	$ 14,125	$ 10,000
34714	Charges for Services	Adult League Registration Fees	$ 12,795	$ 12,850	$ 15,000
34715	Charges for Services	Spectator Fees	$ 30,003	$ 26,803	$ 30,000
34716	Charges for Services	Vending Machines	$ 2,487	$ 2,478	$ 2,500
34717	Charges for Services	Mybs - Sponsor Fees	$ 17,900	$ 16,320	$ 15,000
34718	Charges for Services	Tournament Vendors	$ -	$ 150	$ -
34719	Charges for Services	MYBS - League Registration Fees	$ 44,879	$ 43,863	$ 46,000
34721	Charges for Services	Pool Passes	$ 11,395	$ 14,090	$ 10,000
34722	Charges for Services	Swimming Pool Admissions	$ 199,563	$ 165,527	$ 176,000
34725	Charges for Services	Swimming Pool Concessions	$ 105,350	$ 92,203	$ 105,000
34726	Charges for Services	Ballfield Concessions	$ 36,753	$ 36,486	$ 36,000
34727	Charges for Services	MYBS-Shirt Sales	$ 90	$ -	$ -
34728	Charges for Services	Tourney Revenues	$ 7,810	$ 4,072	$ 6,500
34751	Charges for Services	Civic Center Rental Fees	$ 31,514	$ 30,676	$ 35,000
34755	Charges for Services	Civic Center Concessions	$ 2	$ 190	$ -
34780	Charges for Services	Park Theater Gift Certificate Sales	$ 46	$ -	$ -
34781	Charges for Services	Park Theater Misc Non-Taxable Sales	$ 630	$ -	$ -
34782	Charges for Services	Park Theater Sponsor Fees	$ 15,596	$ 5,000	$ 25,000
34791	Charges for Services	Cc Daily Admissions	$ 82,320	$ 85,643	$ 78,000
34793	Charges for Services	Parks & Rec Merchandise Sales	$ 104	$ 43	$ 75
34796	Charges for Services	Special Activities	$ 8,308	$ 1,012	$ 6,500
34797	Charges for Services	Player Fees	$ -	$ 11,625	$ 6,250
34798	Charges for Services	Civic Center Passes	$ 74,663	$ 84,265	$ 80,000
34811	Charges for Services	Soccer Concessions	$ 13,723	$ 15,777	$ 18,250
34812	Charges for Services	Soccer League Registration Fees	$ 50,625	$ 50,480	$ 61,775
34813	Charges for Services	Soccer Sponsor Fees	$ 1,400	$ 2,275	$ 1,800
34814	Charges for Services	MYBB League Registration Fees	$ 14,589	$ 14,714	$ 18,854
34815	Charges for Services	MYBB League Sponsor Fees	$ 9,275	$ 9,625	$ 9,000
34816	Charges for Services	MYBB Concessions	$ 13,861	$ 15,024	$ 14,000
34817	Charges for Services	Kid's Camp	$ 36,795	$ 36,794	$ 35,000
35110	Fines and Forfeitures	City Court Fines And Costs	$ 175,068	$ 153,090	$ 227,500
35115	Fines and Forfeitures	Safety School (Traffic)	$ 30,325	$ 24,490	$ 30,000
35120	Fines and Forfeitures	Parking Tickets	$ 210	$ 525	$ 500
35130	Fines and Forfeitures	Towing And Impoundment Charges	$ 345	$ -	$ 500
35135	Fines and Forfeitures	Seized/Forfeited Property	$ (3,411)	$ -	$ -

General Fund Revenue Budget

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Fiscal Year 2025/2026

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			Actual 2023/2024	Actual 2024/2025	Amended 2025/2026
35136	Fines and Forfeitures	Sex Offender Fees	$ 1,650	$ 1,600	$ 1,500
36191	Interest Income	Interest Income	$ 272,187	$ 347,160	$ 200,000
36350	Miscellaneous	Insurance Recovery On Property Damage	$ 30,204	$ 51,775	$ -
36421	Miscellaneous	Courthouse Park Maintenance Fee	$ -	$ 6,000	$ 3,000
36456	Miscellaneous	Sale of Surplus Property General Fund	$ 8,082	$ 1,401	$ 8,500
36512	Miscellaneous	Sale Of Oil, Grease	$ (3,449)	$ (6,682)	$ (7,222)
36538	Miscellaneous	Sale Of Materials/Scrap Non-Taxable	$ 1,944	$ 523	$ -
36539	Miscellaneous	Sale Of Materials / Scrap - Taxable	$ 1,356	$ 3,726	$ -
36711	Miscellaneous	Donation-Mybs	$ -	$ 3,215	$ -
36725	Miscellaneous	Donations To Fire Dept	$ 1,400	$ -	$ -
36727	Miscellaneous	Donation-Benches/Swings	$ 2,187	$ -	$ -
37193	Miscellaneous	Service Charges	$ 120	$ 1,156	$ -
33147	Intergovernmental	COPS Grant	$ -	$ 80,479	$ 139,500
33148	Intergovernmental	Formula Grant	$ 84,350	$ 72,596	$ -
33149	Intergovernmental	Collaborative Grant	$ 327,133	$ -	$ -
33153	Intergovernmental	FEMA Fire Grant	$ -	$ -	$ 117,800
33154	Intergovernmental	THSO Fire Grant	$ 12,500	$ -	$ -
33140	Grants	Bobby Ray Wetland	$ -	$ -	$ 415,720
33143	Grants	Potter Lane Wetland	$ -	$ -	$ 419,795
33144	Grants	Rocket Park	$ -	$ -	$ 105,000
33145	Intergovernmental	THSO Police Grant	$ -	$ 63,787	$ 91,000
33146	Intergovernmental	Police Retention Grant	$ 1,000	$ 37,000	$ 45,000
36711	Miscellaneous	Tennis Court Reimbursement	$ -	$ 75,000	$ -
33190	Grants	Used Oil Grant	$ -	$ -	$ -
36370	Miscellaneous	Sale of Confiscated Vehicles	$ 870	$ -	$ -
36521	Miscellaneous	Sale of Police Supplies & Materials	$ 1,225	$ -	$ -
36738	Miscellaneous	Donation-Animal Control	$ -	$ 97	$ -
33187	Grants	Cyber Security Grant		$ -	$ 16,000
33186	Grants	RAPS Mural Grant-Park Theater		$ -	$ 6,000
33185	Grants	RAFF PT Upgrades		$ -	$ 88,700
33183	Grants	Project Safe Neighborhood		$ -	$ 53,236
33184	Grants	Animal Friendly		$ -	$ 5,000
33182	Grants	LPRF Grant		$ -	$ 40,000
34120	Charges for Services	MSM Grant Administration		$ -	$ 15,000
33415	Grants	East TN Safe Neighborhoods			$ 47,600
		Total Revenue	**$ 17,348,950**	**$ 17,346,772**	**$ 19,133,659**

General Government/Administration Expenditure Operating Budget
110-41000
Fiscal Year 2025/2026

		Actual 2023/2024	Amended 2024/2025	Actual 2024/2025	Amended 2025/2026
121	Regular Wages	$ 538,718	$ 634,564	$ 573,409	$ 640,183
122	Overtime	$ 239	$ 1,000	$ 286	$ 1,000
127	Longevity Pay	$ 4,500	$ 5,200	$ 5,000	$ 5,900
141	Fica & Medicare (Employer's Share)	$ 44,348	$ 53,272	$ 46,729	$ 58,707
142	Health, Life, Ltd Insurance	$ 68,821	$ 79,176	$ 84,696	$ 92,794
143	Retirement-TCRS	$ 90,586	$ 119,539	$ 104,744	$ 114,439
144	Retirement-457 Plan	$ 7,600	$ 9,100	$ 7,650	$ 7,800
145	Retirement-TCRS Hybrid Stabilization	$ -	$ -	$ 160	$ 478
146	Workmen's Compensation	$ 175,273	$ 181,510	$ 198,794	$ 208,000
148	Employee/Community Wellness Program	$ 3,924	$ 4,000	$ 2,850	$ 3,500
149	TCRS Hybrid	$ -	$ -	$ 345	$ 482
150	Retirement-401k 5%	$ -	$ -	$ 632	$ 883
161	Board And Committee Members	$ 39,600	$ 39,600	$ 39,600	$ 39,600
165	City Judge	$ 12,000	$ 12,000	$ 12,000	$ 12,000
100	**Total - Personnel Services**	**$ 985,608**	**$ 1,138,961**	**$ 1,076,895**	**$ 1,185,766**
211	Postage, Box Rent, Etc.	$ 8,955	$ 10,100	$ 9,497	$ 10,100
220	Printing	$ 3,118	$ 5,000	$ 3,256	$ 5,000
230	Publicity, Subscriptions, And Dues	$ 1,912	$ 5,580	$ 363	$ 5,580
235	Memberships, Registration Fees, And Tuition	$ 10,127	$ 10,000	$ 14,532	$ 11,249
241	Electric	$ 31,583	$ 30,000	$ 35,162	$ 35,000
242	Water	$ 1,632	$ 1,600	$ 1,083	$ 1,600
244	Gas	$ 929	$ 1,050	$ 1,323	$ 1,500
245	Telephone	$ 8,705	$ 9,100	$ 9,949	$ 9,500
251	Drug Testing, Physicals	$ 125	$ 250	$ 258	$ 250
252	Legal Services	$ 53,750	$ 80,000	$ 73,285	$ 50,000
253	Accounting And Auditing Services	$ 12,250	$ 19,553	$ 12,750	$ 16,000
257	Warren Co Emergency Comm 911	$ 146,250	$ 195,000	$ 195,000	$ 230,000
259	Other Professional Services	$ 140,408	$ 81,000	$ 75,918	$ 104,067
261	Repair And Maintenance Motor Vehicles	$ -	$ -	$ 252	$ -
263	Repair And Maintenance Office Machines And	$ -	$ -	$ 27,369	$ 39,653
266	Repair And Maintenance Buildings	$ 8,617	$ 15,000	$ 17,103	$ 72,500
275	Repair & Maintenance - Elevator	$ 3,196	$ 4,400	$ 3,256	$ 4,100
280	Travel(Mileage,Meals & Fees)	$ 1,555	$ 2,000	$ 2,942	$ 1,800
290	Janitorial Services	$ 8,400	$ 8,000	$ 9,100	$ 8,500
294	Machinery And Equipment Rental	$ 1,425	$ 1,000	$ 701	$ 700
299	Miscellaneous Expenses	$ 7,712	$ 12,000	$ 9,390	$ 10,000
200	**Total - Contractual Services**	**$ 450,649**	**$ 490,633**	**$ 502,488**	**$ 617,099**
310	Office Supplies	$ 3,294	$ 3,000	$ 2,814	$ 2,500
320	Operating Supplies	$ 12,663	$ 15,000	$ 10,818	$ 10,000
326	Clothing And Uniforms	$ 733	$ 750	$ 600	$ 600
331	Gas, Oil, Diesel Fuel,Grease, Etc.	$ -	$ -	$ 17	$ -

General Government/Administration Expenditure Operating Budget

110-41000

Fiscal Year 2025/2026

	Actual 2023/2024	Amended 2024/2025	Actual 2024/2025	Amended 2025/2026
345 AED Supplies	$ 555	$ -	$ -	$ -
398 Computer/Technology Equipment	$ 13,821	$ 19,000	$ 16,408	$ 104,000
300 Total - Supplies	**$ 31,066**	**$ 37,750**	**$ 30,657**	**$ 117,100**
511 Insurance On Buildings	$ 73,501	$ 79,381	$ 67,639	$ 71,697
512 Insurance On Vehicles And Equipment	$ 84,424	$ 91,178	$ 1,835	$ 1,945
513 Liability	$ 108,635	$ 117,326	$ 191,074	$ 210,181
521 Surety Bonds For Officials And Employees	$ 432	$ 350	$ 432	$ 300
551 Trustee Fees	$ 5,405	$ 7,000	$ 2,985	$ 7,000
500 Total - Fixed Charges	**$ 272,397**	**$ 297,235**	**$ 263,965**	**$ 291,124**
655 Payment On 2014 Capital Outlay	$ 27,140	$ -	$ -	$ -
656 Interest On 2014 Capital Outlay	$ 735	$ -	$ -	$ -
600 Total - Debt Service	**$ 27,875**	**$ -**	**$ -**	**$ -**
722 Rescue Squad	$ 7,054	$ 7,425	$ 7,425	$ 7,425
723 UCHRA Dues	$ 2,895	$ 3,585	$ 3,585	$ 4,275
724 Magness Library Maintenance of Effort	$ 68,000	$ 68,000	$ 68,000	$ 68,000
725 UCD District Dues	$ 2,895	$ 3,585	$ 3,585	$ 4,275
727 Chamber of Commerce Dues	$ 5,500	$ 5,500	$ 5,500	$ 5,500
728 Chamber of Commerce	$ 50,000	$ 44,500	$ 44,500	$ 12,000
730 Warren County Home Delivery Meals	$ -	$ -	$ -	$ 10,000
731 Magness Library-One Time	$ 25,000	$ 25,000	$ 25,000	$ 22,000
734 Warren County Food Bank	$ -	$ -	$ -	$ 2,000
737 Main Street McMinnville	$ 35,000	$ 35,000	$ 35,000	$ 35,000
747 Warren County Senior Center	$ 28,500	$ 30,000	$ 30,000	$ 30,000
751 Families in Crisis	$ 7,600	$ 8,000	$ 8,000	$ 10,000
755 Young Men United	$ 12,113	$ 5,000	$ 5,000	$ 10,000
771 TRANSFER to Tourism Fund	$ 156,950	$ -	$ 197,359	$ 203,395
772 Black History Museum	$ 9,500	$ 9,500	$ 9,500	$ 7,000
773 Homeless of McMinnville Effort	$ 7,600	$ 20,600	$ 20,600	$ 7,000
776 McMinnville Special Games	$ 4,750	$ 4,750	$ 4,750	$ -
700 Total - Grants Contributions	**$ 423,357**	**$ 270,445**	**$ 467,804**	**$ 437,870**
900 Total - Capital Outlay	**$ -**	**$ -**	**$ -**	**$ -**
Total - General Government/Administration	**$ 2,190,952**	**$ 2,235,024**	**$ 2,341,809**	**$ 2,648,959**

Capital Outlay Budget
110-41920
Fiscal Year 2025/2026

Category			Amended 2024/2025	Actual 2024/2025	Amended 2025/2026
905	Capital Outlay	HVAC	$ 80,000	$ -	$ 75,800
911	Capital Outlay	Firearms	$ -	$ -	$ -
940	Capital Outlay	Machinery And Equipment	$ 424,176	$ 420,947	$ -
941	Capital Outlay	General Purpose Machinery & Equipment	$ 39,000	$ 41,960	$ 36,000
942	Capital Outlay	Salt Shed	$ -	$ -	$ -
944	Capital Outlay	Transportation Equipment	$ 235,500	$ 310,960	$ 379,229
945	Capital Outlay	Communication Equipment	$ 10,000	$ 9,434	$ 306,010
946	Capital Outlay	Safety Equipment	$ 290,000	$ 273,000	$ 17,000
948	Capital Outlay	Computer Equipment		$ -	$ -
949	Capital Outlay	Other Machinery And Equipment	$ 9,564	$ 7,237	$ 202,544
956	Capital Outlay	Training Equipment	$ 72,660	$ 72,660	$ 41,647
957	Capital Outlay	Sidewalks/Tennis Courts	$ 275,000	$ 247,709	$ 35,000
960	Capital Outlay	Misc Capital Expenditures	$ -	$ -	$ -
968	Capital Outlay	Fire Engine	$ 747,513	$ -	$ 744,975
987	Capital Outlay	Stormwater	$ -	$ -	$ -
900	**Capital Outlay**	**Total - Capital Outlay**	**$ 2,183,413**	**$ 1,383,908**	**$ 1,838,205**
	Grand Total	**Total - Capital Projects/Items**	**$ 2,183,413**	**$ 1,383,908**	**$ 1,838,205**

Police Expenditure Operating Budget
110-42100
Fiscal Year 2025/2026

		Actual 2023/2024	Amended 2024/2025	Actual 2024/2025	Amended 2025/2026
121	Regular Wages	$ 2,262,117	$ 2,545,804	$ 2,415,924	$ 2,607,990
122	Overtime	$ 146,559	$ 140,000	$ 129,498	$ 165,000
123	Holiday Pay	$ 105,569	$ 133,228	$ 118,522	$ 139,272
124	Part-Time Wages	$ 10,420	$ 10,000	$ 10,040	$ 30,000
127	Longevity Pay	$ 34,700	$ 37,100	$ 34,600	$ 46,100
129	Supplement Wages	$ 27,400	$ 56,400	$ 59,200	$ 29,600
141	Fica & Medicare (Employer's Share)	$ 189,108	$ 224,606	$ 203,849	$ 248,114
142	Health, Life, Ltd Insurance	$ 523,665	$ 586,615	$ 547,160	$ 687,982
143	Retirement-TCRS	$ 455,660	$ 540,632	$ 482,350	$ 448,047
144	Retirement-457 Plan	$ 30,750	$ 42,250	$ 31,300	$ 31,200
145	Retirement-TCRS Hybrid Stabilization	$ -	$ -	$ 1,360	$ 9,897
148	Employee/Community Wellness Program	$ 3,275	$ 3,500	$ 4,635	$ 4,700
149	TCRS Hybrid	$ -	$ -	$ 2,914	$ 4,604
150	Retirement-401k 5%	$ -	$ -	$ 5,337	$ 18,126
100	**Total - Personnel Services**	**$ 3,789,223**	**$ 4,320,135**	**$ 4,046,687**	**$ 4,470,632**
211	Postage, Box Rent, Etc.	$ 307	$ 1,000	$ 1,358	$ 750
220	Printing	$ 4,875	$ 5,000	$ 3,256	$ 5,000
230	Publicity, Subscriptions, And Dues	$ 40	$ 300	$ 140	$ 200
235	Memberships, Registration Fees, And Tuition	$ 8,730	$ 6,500	$ 8,255	$ 7,000
238	Specialized Schools	$ 16,638	$ 15,000	$ 14,303	$ 14,000
241	Electric	$ 935	$ 1,200	$ 981	$ 1,200
242	Water	$ 244	$ 300	$ 272	$ 300
245	Telephone	$ 19,549	$ 22,000	$ 21,769	$ 27,000
251	Drug Testing, Physicals	$ 3,719	$ 4,500	$ 3,945	$ 4,500
259	Other Professional Services	$ 79,820	$ 107,500	$ 73,987	$ 151,199
261	Repair And Maintenance Motor Vehicles	$ 1,803	$ 2,000	$ 2,040	$ 2,000
263	Repair And Maintenance Office Machines And	$ -	$ 250	$ -	$ 250
266	Repair And Maintenance Buildings	$ -	$ 1,500	$ 4,116	$ 1,500
269	Repair And Maintenance OtherRepair And Mai	$ 22,727	$ 10,000	$ 1,021	$ 5,000
274	Maintenance Finger PrintingMachine	$ 1,005	$ 2,700	$ -	$ 2,700
280	Travel(Mileage,Meals & Fees)	$ 12,589	$ 11,000	$ 16,967	$ 13,000
290	Janitorial Services	$ 11,455	$ 10,400	$ 12,455	$ 12,000
294	Machinery And Equipment Rental	$ 3,017	$ 3,500	$ 2,784	$ 3,500
200	**Total - Contractual Services**	**$ 187,453**	**$ 204,650**	**$ 167,650**	**$ 251,099**
310	Office Supplies	$ 8,176	$ 8,250	$ 6,513	$ 8,250
320	Operating Supplies	$ 29,367	$ 39,000	$ 21,445	$ 37,000
326	Clothing And Uniforms	$ 27,648	$ 27,500	$ 28,139	$ 27,500
327	Fire Arm Supplies	$ 20,432	$ 27,000	$ 20,640	$ 23,750
331	Gas, Oil, Diesel Fuel,Grease, Etc.	$ 108,222	$ 115,000	$ 115,719	$ 110,000
332	Motor Vehicle Parts	$ 24,199	$ 37,000	$ 22,273	$ 33,000
334	Tires, Tubes And Etc.	$ 8,239	$ 12,500	$ 10,581	$ 10,000

Police Expenditure Operating Budget
110-42100
Fiscal Year 2025/2026

		Actual 2023/2024	Amended 2024/2025	Actual 2024/2025	Amended 2025/2026
344	Safety Supplies	$ 15,062	$ 15,000	$ 54,887	$ 66,400
345	AED Supplies	$ 495	$ 750	$ 168	$ 750
398	Computer/Technology Equipment	$ 10,031	$ 25,000	$ 23,761	$ -
300	**Total - Supplies**	**$ 251,872**	**$ 307,000**	**$ 304,125**	**$ 316,650**
516	Worker's Comp Deductible	$ 2,184	$ 4,000	$ 3,856	$ 4,000
518	Liability Deductible	$ 1,500	$ 3,000	$ 1,000	$ 3,000
500	**Total - Fixed Charges**	**$ 3,684**	**$ 7,000**	**$ 4,856**	**$ 7,000**
921	Police Station	$ 100,000	$ 100,000	$ 100,000	$ 100,000
946	Public Safety Unit Equipment	$ (180)	$ -	$ -	$ -
947	Office Machinery And Equipment	$ 983	$ -	$ -	$ -
949	Other Machinery And Equipment	$ 626	$ -	$ -	$ -
969	Formula Grant	$ 84,020	$ 74,875	$ 85,837	$ -
970	Collaborative Grant	$ 327,133	$ -	$ -	$ -
991	THSO Grant	$ 22,490	$ 22,000	$ 22,490	$ 30,750
995	TN Safe Neighbood Grant	$ -	$ -		$ 50,000
900	**Total - Capital Outlay**	**$ 535,072**	**$ 196,875**	**$ 208,327**	**$ 180,750**
	Total - Police	**$ 4,767,305**	**$ 5,035,660**	**$ 4,731,645**	**$ 5,226,131**

Fire Expenditure Operating Budget
110-42200
Fiscal Year 2025/2026

	Actual 2023/2024	Amended 2024/2025	Actual 2024/2025	Adopted 2025/2026
121 Regular Wages	$ 1,547,092	$ 1,779,013	$ 1,686,452	$ 1,822,390
122 Overtime	$ 68,600	$ 60,000	$ 55,323	$ 50,000
123 Holiday Pay	$ 85,474	$ 103,060	$ 77,015	$ 100,690
126 Regular Scheduled Overtime	$ 82,173	$ 149,289	$ 112,680	$ 145,856
127 Longevity Pay	$ 41,000	$ 43,900	$ 39,500	$ 41,700
128 Volunteer Part-Time Wages	$ 2,338	$ 5,000	$ 6,671	$ 10,000
129 Supplement Wages	$ 19,200	$ 20,000	$ 19,200	$ 20,000
141 Fica & Medicare (Employer's Share)	$ 136,008	$ 165,891	$ 147,308	$ 187,140
142 Health, Life, Ltd Insurance	$ 422,354	$ 470,767	$ 400,943	$ 419,374
143 Retirement-TCRS	$ 310,242	$ 401,115	$ 329,069	$ 322,727
144 Retirement-457 Plan	$ 33,073	$ 35,750	$ 27,600	$ 26,650
145 Retirement-TCRS Hybrid Stabilization	$ -	$ -	$ 2,039	$ 4,085
148 Employee/Community Wellness Program	$ 8,215	$ 8,250	$ 7,835	$ 8,000
149 TCRS Hybrid	$ -	$ -	$ 4,348	$ 8,823
150 Retirement-401k 5%	$ -	$ -	$ 7,964	$ 16,085
100 Total - Personnel Services	**$ 2,755,768**	**$ 3,242,035**	**$ 2,923,948**	**$ 3,183,520**
211 Postage, Box Rent, Etc.	$ 128	$ 100	$ 52	$ 100
220 Printing	$ -	$ -	$ 300	$ 225
230 Publicity, Subscriptions, And Dues	$ 2,689	$ 3,000	$ 4,492	$ 3,000
235 Memberships, Registration Fees, And Tuition	$ 1,164	$ 1,000	$ 1,071	$ 1,350
238 Specialized Schools	$ 12,557	$ 17,000	$ 12,228	$ 17,000
241 Electric	$ 13,116	$ 14,500	$ 12,833	$ 14,500
242 Water	$ 4,315	$ 4,500	$ 4,852	$ 4,750
244 Gas	$ 4,779	$ 7,500	$ 5,768	$ 7,500
245 Telephone	$ 8,419	$ 9,000	$ 8,445	$ 9,800
251 Drug Testing, Physicals	$ 8,401	$ 10,000	$ 12,844	$ 10,600
259 Other Professional Services	$ 14,853	$ 20,000	$ 21,611	$ 27,000
261 Repair And Maintenance Motor Vehicles	$ 19,481	$ 15,000	$ 15,503	$ 15,000
266 Repair And Maintenance Buildings	$ 8,037	$ 10,000	$ 23,591	$ 25,000
269 Repair And Maintenance OtherRepair And Mai	$ 4,378	$ 5,000	$ 8,235	$ 6,000
280 Travel(Mileage,Meals & Fees)	$ 1,012	$ 1,200	$ 1,360	$ 1,500
294 Machinery And Equipment Rental	$ 731	$ 1,200	$ 638	$ 1,100
299 Miscellaneous Expenses	$ -		$ -	$ 3,000
200 Total - Contractual Services	**$ 104,098**	**$ 119,000**	**$ 134,097**	**$ 147,425**
310 Office Supplies	$ 905	$ 1,000	$ 1,077	$ 1,100
320 Operating Supplies	$ 37,366	$ 37,000	$ 38,737	$ 34,000
326 Clothing And Uniforms	$ 14,087	$ 20,000	$ 23,321	$ 16,000
329 Other Operating Supplies	$ 42	$ 4,000	$ 25,804	$ 5,000
331 Gas, Oil, Diesel Fuel,Grease, Etc.	$ 16,525	$ 20,000	$ 19,031	$ 20,000
332 Motor Vehicle Parts	$ 4,283	$ 5,000	$ 8,553	$ 5,500
333 Machinery And Equipment Parts	$ 1,492	$ 1,000	$ 2,925	$ 1,500

Fire Expenditure Operating Budget
110-42200
Fiscal Year 2025/2026

		Actual 2023/2024	Amended 2024/2025	Actual 2024/2025	Adopted 2025/2026
334	Tires, Tubes And Etc.	$ 3,480	$ 3,000	$ 3,665	$ 4,500
335	Painting or Plumbing Supplies	$ 277	$ 3,000	$ 907	$ 2,000
344	Safety Supplies	$ 7,928	$ 30,000	$ 33,909	$ 66,031
345	AED Supplies	$ 3,340	$ 3,000	$ 1,525	$ 3,000
398	Computer/Technology Equipment	$ 2,400	$ 4,000	$ 3,759	$ -
399	Communication Equipment	$ -	$ 2,500	$ 2,471	$ 2,500
300	**Total - Supplies**	**$ 92,126**	**$ 133,500**	**$ 165,685**	**$ 161,131**
516	Worker's Comp Deductible	$ 633	$ 2,000	$ 1,959	$ 2,000
518	Liability Deductible	$ -	$ 2,000	$ -	$ 2,000
500	**Total - Fixed Charges**	**$ 633**	**$ 4,000**	**$ 1,959**	**$ 4,000**
722	#N/A	$ -		$ -	
				$ -	
944	Transportation Equipment	$ 100,000	$ 100,000	$ 100,000	$ 100,000
949	Other Machinery And Equipment	$ 107,470	$ -	$ -	$ -
981	FEMA Grant	$ -	$ 208,180	$ -	$ 124,000
991	THSO Grant	$ 14,044	$ 14,557	$ -	$ -
900	**Total - Capital Outlay**	**$ 221,514**	**$ 322,737**	**$ 100,000**	**$ 224,000**
	Total - Fire	**$ 3,174,138**	**$ 3,821,272**	**$ 3,325,689**	**$ 3,720,076**

Community Development Expenditure Operating Budget
110-42420
Fiscal Year 2025/2026

		Actual 2023/2024	Amended 2024/2025	Actual 2024/2025	Amended 2025/2026
121	Regular Wages	$ 275,480	$ 302,178	$ 308,717	$ 289,194
127	Longevity Pay	$ 4,500	$ 4,700	$ 4,700	$ 5,500
141	Fica & Medicare (Employer's Share)	$ 19,849	$ 23,553	$ 22,620	$ 26,909
142	Health, Life, Ltd Insurance	$ 78,968	$ 94,627	$ 80,996	$ 87,505
143	Retirement-TCRS	$ 48,912	$ 57,081	$ 57,944	$ 60,561
144	Retirement-457 Plan	$ 4,800	$ 5,200	$ 4,550	$ 5,850
148	Employee/Community Wellness Program	$ 900	$ 1,000	$ 80	$ 1,000
100	**Total - Personnel Services**	**$ 433,409**	**$ 488,339**	**$ 479,606**	**$ 476,519**
211	Postage, Box Rent, Etc.	$ 412	$ 700	$ 464	$ 350
220	Printing	$ 136	$ 500	$ -	$ 150
222	Books, Catalogue, Brochure, Printing, And Bin	$ 1,654	$ 1,250	$ 517	$ 500
230	Publicity, Subscriptions, And Dues	$ 1,454	$ 2,400	$ 419	$ 500
235	Memberships, Registration Fees, And Tuition	$ 6,236	$ 5,000	$ 6,153	$ 1,200
237	Advertising	$ 1,140	$ 1,500	$ 1,003	$ 1,100
245	Telephone	$ 2,425	$ 2,400	$ 3,004	$ 2,800
251	Drug Testing, Physicals	$ 349	$ 250	$ -	$ 150
252	Legal Services	$ 160	$ 5,400	$ -	$ 900
259	Other Professional Services	$ 10,807	$ 11,000	$ 10,100	$ 18,250
261	Repair And Maintenance Motor Vehicles	$ 541	$ 600	$ -	$ 200
266	Repair And Maintenance Buildings	$ 23	$ 100	$ -	$ 100
280	Travel(Mileage,Meals & Fees)	$ 616	$ 1,100	$ -	$ 600
290	Janitorial Services	$ 8,660	$ 7,900	$ 9,360	$ 8,400
294	Machinery And Equipment Rental	$ 5,815	$ 7,700	$ 4,588	$ 4,300
200	**Total - Contractual Services**	**$ 40,428**	**$ 47,800**	**$ 35,608**	**$ 39,500**
310	Office Supplies	$ 1,997	$ 1,100	$ 739	$ 600
320	Operating Supplies	$ 4,648	$ 10,000	$ 3,813	$ 5,000
326	Clothing And Uniforms	$ 538	$ 1,000	$ 574	$ 700
331	Gas, Oil, Diesel Fuel,Grease, Etc.	$ 1,675	$ 2,200	$ 1,340	$ 1,600
332	Motor Vehicle Parts	$ 577	$ 250	$ 59	$ 100
398	Computer/Technology Equipment	$ 3,863	$ 1,500	$ 1,814	$ -
300	**Total - Supplies**	**$ 13,298**	**$ 16,050**	**$ 8,339**	**$ 8,000**
722	#N/A	$ -		$ -	
900	**Total - Capital Outlay**	**$ -**	**$ -**	**$ -**	**$ -**
	Total - Community Development	**$ 487,134**	**$ 552,189**	**$ 523,553**	**$ 524,019**

Public Works Expenditure Operating Budget
110-43100
Fiscal Year 2025/2026

		Actual 2023/2024	Amended 2024/2025	Actual 2024/2025	Amended 2025/2026
121	Regular Wages	$ 599,360	$ 652,046	$ 618,807	$ 685,833
122	Overtime	$ 16,898	$ 20,000	$ 10,671	$ 20,000
124	Part-Time Wages	$ -		$ -	$ -
127	Longevity Pay	$ 12,700	$ 13,400	$ 12,800	$ 12,800
141	Fica & Medicare (Employer's Share)	$ 45,770	$ 52,460	$ 46,874	$ 61,885
142	Health, Life, Ltd Insurance	$ 181,365	$ 201,904	$ 183,249	$ 192,028
143	Retirement-TCRS	$ 123,516	$ 127,137	$ 114,930	$ 107,731
144	Retirement-457 Plan	$ 10,450	$ 13,000	$ 8,450	$ 10,400
145	Retirement-TCRS Hybrid Stabilization	$ -	$ -	$ 189	$ 1,724
148	Employee/Community Wellness Program	$ 255	$ 300	$ 225	$ 300
149	TCRS Hybrid	$ -	$ -	$ 406	$ 3,706
150	Retirement-401k 5%	$ -	$ -	$ 743	$ 6,788
100	**Total - Personnel Services**	**$ 990,314**	**$ 1,080,247**	**$ 997,344**	**$ 1,103,195**
211	Postage, Box Rent, Etc.	$ 66	$ 100	$ 142	$ 100
220	Printing	$ -	$ 200	$ -	$ 200
230	Publicity, Subscriptions, And Dues	$ 1,080	$ 1,500	$ 835	$ 1,000
235	Memberships, Registration Fees, And Tuition	$ 1,762	$ -	$ 192	$ 100
241	Electric	$ 11,480	$ 11,500	$ 12,167	$ 11,500
242	Water	$ 2,860	$ 2,500	$ 4,087	$ 4,000
244	Gas	$ 1,543	$ 2,500	$ 1,749	$ 1,000
245	Telephone	$ 3,556	$ 3,500	$ 3,881	$ 3,500
248	Storm Water Mgmt. Ms-4	$ 12,005	$ 10,000	$ 11,425	$ 10,000
251	Drug Testing, Physicals	$ 379	$ 1,000	$ 826	$ 1,000
259	Other Professional Services	$ 19,675	$ 2,000	$ 4,000	$ 4,000
261	Repair And Maintenance Motor Vehicles	$ 229	$ 2,000	$ 607	$ 1,000
262	Repair And Maintenance Machinery & Equipn	$ 10,200	$ 11,000	$ 32,100	$ 14,000
266	Repair And Maintenance Buildings	$ 3,578	$ 5,000	$ 6,543	$ 101,000
268	Repair & Maintenance Of Streets	$ 691,926	$ 603,500	$ 393,251	$ 515,338
294	Machinery And Equipment Rental	$ 4,774	$ 1,000	$ 3,082	$ 1,000
299	Miscellaneous Expenses	$ 485	$ 500	$ 489	$ 500
200	**Total - Contractual Services**	**$ 765,597**	**$ 657,800**	**$ 475,376**	**$ 669,238**
310	Office Supplies	$ 1,387	$ 1,200	$ 1,108	$ 1,000
320	Operating Supplies	$ 12,836	$ 10,000	$ 14,270	$ 14,000
322	Chemical And Laboratory Supplies	$ 1,911	$ 1,500	$ 2,008	$ 1,500
326	Clothing And Uniforms	$ 5,535	$ 6,500	$ 4,142	$ 4,000
331	Gas, Oil, Diesel Fuel,Grease, Etc.	$ 26,537	$ 30,000	$ 29,888	$ 25,000
332	Motor Vehicle Parts	$ 32,190	$ 10,000	$ 39,543	$ 10,000
333	Machinery And Equipment Parts	$ 541	$ 24,000	$ 19,566	$ 24,000
334	Tires, Tubes And Etc.	$ 7,863	$ 10,000	$ 9,041	$ 8,000
344	Safety Supplies	$ 1,166	$ 1,500	$ 1,171	$ 1,500
398	Computer/Technology Equipment	$ 1,736	$ 3,500	$ 3,155	$ -
300	**Total - Supplies**	**$ 91,703**	**$ 98,200**	**$ 123,892**	**$ 89,000**

Public Works Expenditure Operating Budget
110-43100
Fiscal Year 2025/2026

		Actual 2023/2024	Amended 2024/2025	Actual 2024/2025	Amended 2025/2026
426	Culverts	$ 4,526	$ 6,500	$ 9,944	$ 10,000
452	Gravel And Stone	$ 13,785	$ 10,000	$ 11,564	$ 8,000
490	Other Materials	$ 754	$ 7,500	$ 4,052	$ 6,000
400	**Total - Building Materials**	**$ 19,065**	**$ 24,000**	**$ 25,560**	**$ 24,000**
516	Worker's Comp Deductible	$ -	$ 1,500	$ 1,000	$ 1,000
518	Liability Deductible	$ -	$ 2,000	$ -	$ 2,000
500	**Total - Fixed Charges**	**$ -**	**$ 3,500**	**$ 1,000**	**$ 3,000**
600	**Total - Debt Service**	**$ -**	**$ -**	**$ -**	**$ -**
722	#N/A	$ -		$ -	
957	Sidewalks/Tennis Courts	$ (4,130)	$ -	$ -	$ -
985	Potter Lane Wetland Project Grant	$ 82,443	$ 121,500	$ 89,300	$ 439,100
986	Bobby Ray Wetland Project Grant	$ -	$ 100,000	$ 89,300	$ 441,000
900	**Total - Capital Outlay**	**$ 96,812**	**$ 221,500**	**$ 178,600**	**$ 880,100**
	Total - Public Works	**$ 1,963,491**	**$ 2,085,247**	**$ 1,801,771**	**$ 2,768,533**

Vehicle Maintenance Expenditure Operating Budget
110-43170
Fiscal Year 2025/2026

		Actual 2023/2024	Amended 2024/2025	Actual 2024/2025	Adopted 2025/2026
121	Regular Wages	$ 261,850	$ 276,504	$ 280,863	$ 267,322
122	Overtime	$ 2,528	$ 3,000	$ 901	$ 1,000
127	Longevity Pay	$ 5,800	$ 6,200	$ 6,200	$ 3,700
141	Fica & Medicare (Employer's Share)	$ 19,568	$ 21,856	$ 20,898	$ 23,891
142	Health, Life, Ltd Insurance	$ 78,631	$ 88,864	$ 85,834	$ 81,410
143	Retirement-TCRS	$ 46,859	$ 52,970	$ 49,836	$ 41,276
144	Retirement-457 Plan	$ 5,200	$ 5,200	$ 4,900	$ 3,900
145	Retirement-TCRS Hybrid Stabilization	$ -	$ -	$ 99	$ 237
149	TCRS Hybrid	$ -	$ -	$ 213	$ 1,153
150	Retirement-401k 5%	$ -	$ -	$ 390	$ 2,112
100	**Total - Personnel Services**	**$ 420,436**	**$ 454,594**	**$ 450,133**	**$ 426,001**
235	Memberships, Registration Fees, And Tuition	$ -	$ -	$ 1,900	$ 1,900
241	Electric	$ 2,888	$ 5,000	$ 3,147	$ 3,000
245	Telephone	$ 387	$ 400	$ 510	$ 350
251	Drug Testing, Physicals	$ 243	$ 300	$ 416	$ 300
259	Other Professional Services	$ -		$ -	$ 3,100
262	Repair And Maintenance Machinery & Equipn	$ 54	$ 100	$ 13	$ 100
266	Repair And Maintenance Buildings	$ 2,053	$ 1,000	$ 4,407	$ 1,000
200	**Total - Contractual Services**	**$ 5,624**	**$ 6,800**	**$ 10,392**	**$ 9,750**
310	Office Supplies	$ -	$ 300	$ 40	$ 100
320	Operating Supplies	$ 911	$ 1,300	$ 977	$ 1,300
326	Clothing And Uniforms	$ 3,922	$ 6,500	$ 1,469	$ 1,000
331	Gas, Oil, Diesel Fuel,Grease, Etc.	$ 2,290	$ 2,300	$ 2,246	$ 1,700
332	Motor Vehicle Parts	$ 547	$ 750	$ 305	$ 750
334	Tires, Tubes And Etc.	$ 18	$ 300	$ 788	$ 300
341	Consumable Tools	$ 3,405	$ 4,000	$ 4,293	$ 3,000
344	Safety Supplies	$ 180	$ 250	$ 199	$ 200
398	Computer/Technology Equipment	$ -	$ 2,000	$ 1,364	$ -
300	**Total - Supplies**	**$ 11,272**	**$ 17,700**	**$ 11,681**	**$ 8,350**
516	Worker's Comp Deductible	$ -	$ 1,000	$ 273	$ 1,000
518	Liability Deductible	$ -	$ 1,000	$ -	$ 1,000
500	**Total - Fixed Charges**	**$ -**	**$ 2,000**	**$ 273**	**$ 2,000**
722	#N/A	$ -		$ -	
900	**Total - Capital Outlay**	**$ -**	**$ -**	**$ -**	**$ -**
	Total - Vehicle Maintenance	**$ 437,332**	**$ 481,094**	**$ 472,479**	**$ 446,101**

Animal Control Expenditure Operating Budget
110-44143
Fiscal Year 2025/2026

		Actual 2023/2024	Amended 2024/2025	Actual 2024/2025	Amended 2025/2026
121	Regular Wages	$ 39,713	$ 43,238	$ 43,370	$ 45,428
122	Overtime	$ 2,550	$ 2,500	$ 3,077	$ 2,500
124	Part-Time Wages	$ -	$ -	$ -	$ -
127	Longevity Pay	$ -	$ 300	$ 300	$ 400
141	Fica & Medicare (Employer's Share)	$ 3,116	$ 3,522	$ 3,646	$ 4,139
142	Health, Life, Ltd Insurance	$ 3,606	$ 183	$ 163	$ 168
143	Retirement-TCRS	$ 9,515	$ 8,535	$ 8,630	$ 8,268
144	Retirement-457 Plan	$ 1,200	$ 1,300	$ 1,300	$ 1,300
100	**Total - Personnel Services**	**$ 59,700**	**$ 59,578**	**$ 60,487**	**$ 62,203**
235	Memberships, Registration Fees, And Tuition	$ 21	$ 750	$ 440	$ 250
245	Telephone	$ 407	$ 750	$ 570	$ 750
251	Drug Testing, Physicals	$ 55	$ 100	$ 59	$ 59
259	Other Professional Services	$ 11,671	$ 5,000	$ 9,608	$ 10,000
261	Repair And Maintenance Motor Vehicles	$ 1,219	$ 500	$ -	$ 500
262	Repair And Maintenance Machinery & Equipm	$ 961	$ 4,000	$ 369	$ 1,000
266	Repair And Maintenance Buildings	$ 8,134	$ 2,500	$ 1,919	$ 67,500
200	**Total - Contractual Services**	**$ 22,467**	**$ 13,600**	**$ 12,965**	**$ 80,059**
310	Office Supplies	$ 387	$ 1,500	$ 680	$ 300
320	Operating Supplies	$ 7,924	$ 6,000	$ 8,681	$ 7,000
326	Clothing And Uniforms	$ 483	$ 750	$ 131	$ 300
331	Gas, Oil, Diesel Fuel,Grease, Etc.	$ 812	$ 1,750	$ 719	$ 800
332	Motor Vehicle Parts	$ -	$ 1,000	$ -	$ -
344	Safety Supplies	$ 12	$ 100	$ -	$ -
398	Computer/Technology Equipment	$ -	$ 1,000	$ -	$ -
300	**Total - Supplies**	**$ 9,618**	**$ 12,100**	**$ 10,211**	**$ 8,400**
516	Worker's Comp Deductible	$ 358	$ -	$ 479	$ -
500	**Total - Fixed Charges**	**$ 358**	**$ -**	**$ 479**	**$ -**
722	#N/A	$ -		$ -	
	Total - Animal Control	**$ 92,143**	**$ 85,278**	**$ 84,142**	**$ 150,662**

Parks & Recreation Expenditure Operating Budget
110-44451
Fiscal Year 2025/2026

		Actual 2023/2024	Amended 2024/2025	Actual 2024/2025	Adopted 2025/2026
121	Regular Wages	$ 726,286	$ 758,426	$ 779,434	$ 818,036
122	Overtime	$ 6,074	$ 5,000	$ 8,358	$ 6,000
123	Holiday Pay	$ 3,590	$ 3,819	$ 3,842	$ 4,036
124	Part-Time Wages	$ 115,480	$ 110,000	$ 102,181	$ 115,000
127	Longevity Pay	$ 11,600	$ 13,500	$ 13,100	$ 10,200
130	Seasonal Wages	$ 269,555	$ 250,000	$ 270,386	$ 270,000
141	Fica & Medicare (Employer's Share)	$ 82,985	$ 96,064	$ 87,573	$ 74,024
142	Health, Life, Ltd Insurance	$ 181,011	$ 199,007	$ 200,953	$ 234,008
143	Retirement-TCRS	$ 127,257	$ 145,677	$ 138,363	$ 131,139
144	Retirement-457 Plan	$ 9,077	$ 14,300	$ 9,450	$ 9,100
145	Retirement-TCRS Hybrid Stabilization	$ -	$ -	$ 535	$ 1,338
147	Unemployment Insurance	$ -	$ -	$ 162	$ -
148	Employee/Community Wellness Program	$ 4,575	$ 5,000	$ 4,233	$ 6,000
149	TCRS Hybrid	$ -	$ -	$ 1,149	$ 2,876
150	Retirement-401k 5%	$ -	$ -	$ 2,105	$ 5,156
100	**Total - Personnel Services**	**$ 1,537,490**	**$ 1,600,793**	**$ 1,621,823**	**$ 1,686,913**
201	Mybs Expenses	$ 9,202	$ 13,000	$ 11,233	$ 10,500
202	Concessions Expenses	$ 59,391	$ 60,000	$ 60,000	$ 53,000
203	Ballfield Concessions Expenses	$ 19,350	$ 22,000	$ 22,000	$ 16,000
206	Soccer Expenses	$ 15,095	$ 16,000	$ 19,419	$ 18,500
208	Pistole Concessions	$ 5,958	$ 9,000	$ 5,312	$ 7,000
211	Postage, Box Rent, Etc.	$ 68	$ 100	$ 99	$ 100
213	Basketball Expense	$ 4,495	$ 5,000	$ 4,145	$ 4,500
214	Basketball Concession Expense	$ 8,422	$ 7,000	$ 5,623	$ 6,000
220	Printing	$ 225	$ 200	$ -	$ -
230	Publicity, Subscriptions, And Dues	$ 100	$ 150	$ 75	$ 100
235	Memberships, Registration Fees, And Tuition	$ 4,108	$ 3,500	$ 4,101	$ 5,000
237	Advertising	$ 9,580	$ 10,000	$ 9,868	$ 5,000
241	Electric	$ 170,235	$ 170,000	$ 190,607	$ 180,000
242	Water	$ 39,980	$ 40,000	$ 52,841	$ 55,000
244	Gas	$ 3,074	$ 3,500	$ 2,994	$ 3,200
245	Telephone	$ 7,673	$ 7,500	$ 10,108	$ 9,600
251	Drug Testing, Physicals	$ 3,152	$ 2,000	$ 2,683	$ 2,000
252	Legal Services	$ -	$ -	$ 660	$ -
259	Other Professional Services	$ 15,256	$ 10,000	$ 30,143	$ 16,000
260	Repair And Maintenance Ballfields	$ 5,886	$ 6,000	$ 5,946	$ 6,000
261	Repair And Maintenance Motor Vehicles	$ 2,198	$ 2,000	$ 3,619	$ 2,000
262	Repair And Maintenance Machinery & Equipn	$ 3,666	$ 5,600	$ 4,066	$ 4,000
263	Repair And Maintenance Office Machines Anc	$ 1,699	$ 1,500	$ 1,591	$ 1,500
265	Repair And Maintenance Grounds And Groun	$ 14,641	$ 14,000	$ 18,796	$ 12,000
266	Repair And Maintenance Buildings	$ 40,929	$ 40,000	$ 40,997	$ 40,000
269	Repair And Maintenance OtherRepair And Ma	$ 22,694	$ 150,000	$ 139,230	$ 12,000
279	Repair And Maintenance Soccer Fields	$ 10,203	$ 10,000	$ 9,838	$ 10,000

Parks & Recreation Expenditure Operating Budget
110-44451
Fiscal Year 2025/2026

	Actual 2023/2024	Amended 2024/2025	Actual 2024/2025	Adopted 2025/2026
280 Travel(Mileage,Meals & Fees)	$ 2,038	$ 2,200	$ 1,516	$ 2,200
294 Machinery And Equipment Rental	$ -	$ 500	$ 294	$ 500
299 Miscellaneous Expenses	$ 4,395	$ -	$ (16)	$ -
200 Total - Contractual Services	**$ 483,713**	**$ 610,750**	**$ 657,787**	**$ 481,700**
310 Office Supplies	$ 1,931	$ 2,000	$ 1,393	$ 1,500
320 Operating Supplies	$ 33,693	$ 30,000	$ 29,109	$ 25,000
322 Chemical And Laboratory Supplies	$ 46,936	$ 50,000	$ 52,098	$ 50,000
323 Food	$ 96	$ 500	$ 420	$ 500
325 Recreation Supplies	$ 4,242	$ 4,500	$ 4,869	$ 6,000
326 Clothing And Uniforms	$ 7,234	$ 10,200	$ 7,764	$ 7,000
328 ID Card Supplies	$ 610	$ 1,000	$ 796	$ 1,300
329 Other Operating Supplies	$ -	$ 200	$ -	
330 Repair And Maintenance Supplies	$ 2,398	$ 4,000	$ 4,454	$ 4,000
331 Gas, Oil, Diesel Fuel,Grease, Etc.	$ 10,498	$ 10,000	$ 10,612	$ 10,000
332 Motor Vehicle Parts	$ 37	$ -	$ -	
334 Tires, Tubes And Etc.	$ 3,172	$ 2,000	$ -	$ 2,000
342 Sign Parts And Supplies	$ 2,264	$ 2,500	$ 2,404	$ 2,500
344 Safety Supplies	$ 2,625	$ 1,500	$ 286	$ 1,000
345 AED Supplies	$ 464	$ 1,000	$ 682	$ 1,000
398 Computer/Technology Equipment	$ 5,340	$ 8,500	$ 6,750	$ -
300 Total - Supplies	**$ 121,539**	**$ 127,900**	**$ 121,637**	**$ 111,800**
514 League Insurance	$ 9,639	$ -	$ 4,943	$ 4,943
516 Worker's Comp Deductible	$ 405	$ -	$ 976	$ 976
531 Building & Office Rental	$ 250	$ -	$ 250	$ 250
560 Ticket Processing Fees & Cc Charges	$ 1,987	$ -	$ -	$ -
500 Total - Fixed Charges	**$ 12,280**	**$ -**	**$ 6,169**	**$ 6,169**
655 Payment On 2014 Capital Outlay	$ 18,860	$ -	$ -	$ -
656 Interest On 2014 Capital Outlay	$ 604	$ -	$ -	$ -
659 TML LGLPB Series 2018 Principal Civic Center	$ 428,000	$ 440,000	$ 440,000	$ 452,933
660 TML 2018 Interest Civic Center	$ 217,817	$ 212,869	$ 212,869	$ 200,813
691 Bank Service Charges	$ -	$ -	$ -	$ -
600 Total - Debt Service	**$ 665,280**	**$ 652,869**	**$ 652,869**	**$ 653,746**
910 WiFI Expenditures	$ -	$ 21,800	$ 21,800	$ -
949 Other Machinery And Equipment	$ -	$ 45,000	$ 45,000	$ -
964 Rocket Park Grant	$ -	$ 155,000	$ 43,605	$ 101,397
900 Total - Capital Outlay	**$ 50,471**	**$ 221,800**	**$ 110,405**	**$ 101,397**
Total - Parks & Recreation	**$ 2,870,774**	**$ 3,214,112**	**$ 3,170,691**	**$ 3,041,725**

Park Theater Expenditure Operating Budget
110-44520
Fiscal Year 2025/2026

	Actual 2023/2024	Amended 2024/2025	Actual 2024/2025	Amended 2025/2026
121 Regular Wages	$ 94,985	$ 99,164	$ 99,388	$ 111,509
124 Part-Time Wages	$ 13,115	$ 15,000	$ 16,234	$ 16,000
127 Longevity Pay	$ -	$ -	$ -	$ 300
130 Seasonal Wages	$ 103	$ -	$ 588	$ 350
141 Fica & Medicare (Employer's Share)	$ 7,905	$ 9,881	$ 8,479	$ 10,096
142 Health, Life, Ltd Insurance	$ 18,012	$ 18,117	$ 16,095	$ 9,537
143 Retirement-TCRS	$ 16,186	$ 18,385	$ 18,353	$ 20,171
144 Retirement-457 Plan	$ 1,300	$ 1,950	$ 1,300	$ 1,300
100 Total - Personnel Services	**$ 151,606**	**$ 162,497**	**$ 160,436**	**$ 169,263**
202 Concessions Expenses	$ 19,417	$ 17,500	$ 21,362	$ 17,500
211 Postage, Box Rent, Etc.	$ 128	$ 150	$ 273	$ 150
230 Publicity, Subscriptions, And Dues	$ 129	$ 800	$ -	$ 800
235 Memberships, Registration Fees, And Tuition	$ 1,316	$ 1,000	$ 733	$ 1,100
237 Advertising	$ 45,675	$ 50,000	$ 44,135	$ 40,000
241 Electric	$ 19,763	$ 14,500	$ 19,730	$ 19,000
242 Water	$ 1,219	$ 1,000	$ 1,333	$ 1,200
244 Gas	$ 2,011	$ 3,500	$ 2,596	$ 2,500
245 Telephone	$ 2,590	$ 3,000	$ 2,601	$ 2,750
251 Drug Testing, Physicals	$ 19	$ -	$ -	$ -
259 Other Professional Services	$ 11,810	$ 13,000	$ 12,561	$ 13,000
263 Repair And Maintenance Office Machines Anc	$ 852	$ 750	$ 918	$ 850
266 Repair And Maintenance Buildings	$ 12,152	$ 12,000	$ 18,440	$ 14,500
280 Travel(Mileage,Meals & Fees)	$ -	$ -	$ -	$ -
291 Booking Fees/Production Costs	$ 131,067	$ 150,000	$ 129,618	$ 130,000
299 Miscellaneous Expenses	$ (62)	$ 100	$ (119)	$ -
200 Total - Contractual Services	**$ 248,087**	**$ 267,300**	**$ 254,180**	**$ 243,350**
310 Office Supplies	$ 525	$ 750	$ 860	$ 750
320 Operating Supplies	$ 9,973	$ 4,500	$ 4,572	$ 4,500
322 Chemical And Laboratory Supplies	$ 713	$ 750	$ 1,268	$ 1,000
325 Recreation Supplies	$ 200	$ 200	$ 100	$ 200
329 Other Operating Supplies	$ 1,625	$ 2,500	$ 2,260	$ -
330 Repair And Maintenance Supplies	$ 99	$ 500	$ 12	$ 98,700
342 Sign Parts And Supplies	$ 2,515	$ -	$ 2,300	$ 2,700
344 Safety Supplies	$ 11	$ -	$ 30	$ -
345 AED Supplies	$ 423	$ 600	$ -	$ -
398 Computer/Technology Equipment	$ 2,745	$ 5,000	$ 3,898	$ -
300 Total - Supplies	**$ 18,829**	**$ 14,800**	**$ 15,300**	**$ 107,850**
516 Worker's Comp Deductible	$ -	$ 1,000	$ -	$ 1,000

Park Theater Expenditure Operating Budget
110-44520
Fiscal Year 2025/2026

		Actual 2023/2024	Amended 2024/2025	Actual 2024/2025	Amended 2025/2026
518	Liability Deductible	$ -	$ 1,000	$ -	$ 1,000
560	Ticket Processing Fees & Cc Charges	$ 209	$ -	$ -	$ -
500	**Total - Fixed Charges**	**$ 209**	**$ 2,000**	**$ -**	**$ 2,000**
663	TML Series 2019 ParkTh. Principal	$ 99,000	$ 100,000	$ 100,000	$ 102,000
664	TML Series 2019 Interest ParkTh.	$ 35,032	$ 32,042	$ 32,042	$ 29,022
691	Bank Service Charges	$ -	$ -	$ -	$ -
600	**Total - Debt Service**	**$ 134,032**	**$ 132,042**	**$ 132,042**	**$ 131,022**
900	**Total - Capital Outlay**	**$ -**	**$ -**	**$ -**	**$ -**
	Total - Park Theater	**$ 552,763**	**$ 578,639**	**$ 561,958**	**$ 653,485**

Urban Forestry Expenditure Operating Budget
110-44741
Fiscal Year 2025/2026

		Actual 2023/2024	Amended 2024/2025	Actual 2024/2025	Adopted 2025/2026
121	Regular Wages	$ 146,468	$ 150,909	$ 159,622	$ 146,366
122	Overtime	$ 3,562	$ -	$ 3,474	$ 3,000
127	Longevity Pay	$ 4,600	$ 4,900	$ 4,900	$ 3,400
141	Fica & Medicare (Employer's Share)	$ 11,633	$ 12,004	$ 12,649	$ 13,044
142	Health, Life, Ltd Insurance	$ 33,386	$ 36,452	$ 35,578	$ 38,842
143	Retirement-TCRS	$ 25,758	$ 29,091	$ 26,332	$ 19,063
144	Retirement-457 Plan	$ 3,350	$ 3,900	$ 3,450	$ 2,600
145	Retirement-TCRS Hybrid Stabilization	$ -	$ -	$ 209	$ 534
148	Employee/Community Wellness Program	$ 1,075	$ 1,100	$ 995	$ 1,000
149	TCRS Hybrid	$ -	$ -	$ 449	$ 533
150	Retirement-401k 5%	$ -	$ -	$ 822	$ 2,205
100	**Total - Personnel Services**	**$ 229,833**	**$ 238,356**	**$ 248,479**	**$ 230,587**
241	Electric	$ 76	$ 600	$ -	$ -
242	Water	$ 1,283	$ 2,000	$ 1,643	$ 2,000
245	Telephone	$ -	$ -	$ 180	$ 100
251	Drug Testing, Physicals	$ 55	$ 100	$ 110	$ 110
259	Other Professional Services	$ 594	$ 5,000	$ 35	$ -
261	Repair And Maintenance Motor Vehicles	$ 300	$ 1,000	$ 477	$ 1,000
262	Repair And Maintenance Machinery & Equipm	$ 5,190	$ 6,000	$ 7,600	$ 5,000
265	Repair And Maintenance Grounds And Groun	$ 4,993	$ 6,000	$ 4,813	$ 2,000
200	**Total - Contractual Services**	**$ 12,491**	**$ 20,700**	**$ 14,858**	**$ 10,210**
310	Office Supplies	$ -	$ 200	$ 104	$ 100
320	Operating Supplies	$ 7,507	$ 10,000	$ 10,672	$ 8,000
321	Agriculture & Horticulture Supplies	$ 311	$ 500	$ -	$ -
322	Chemical And Laboratory Supplies	$ 1,969	$ 2,500	$ 2,676	$ 2,500
326	Clothing And Uniforms	$ 551	$ 1,900	$ 1,009	$ 800
330	Repair And Maintenance Supplies	$ 871	$ 500	$ 36	$ 500
331	Gas, Oil, Diesel Fuel,Grease, Etc.	$ 8,870	$ 8,500	$ 8,363	$ 8,000
332	Motor Vehicle Parts	$ 1,868	$ 1,500	$ 6,436	$ 1,000
333	Machinery And Equipment Parts	$ 334	$ 1,000	$ -	$ 1,000
334	Tires, Tubes And Etc.	$ 2,831	$ 1,500	$ 1,146	$ 1,000
344	Safety Supplies	$ 18	$ 500	$ -	$ 500
395	Trees & Shrubs	$ 4,161	$ 2,000	$ -	$ 1,500
300	**Total - Supplies**	**$ 29,291**	**$ 30,600**	**$ 30,442**	**$ 24,900**
722	#N/A	$ -		$ -	
	Total - Urban Forestry	**$ 271,615**	**$ 289,656**	**$ 293,780**	**$ 265,697**

Fund	111	**Drug Fund Revenue Budget**			
Function		111			
Department	Drug Fund	Fiscal Year 2025/2026			
Fund-Function	111				
			Actual	**Actual**	**Adopted**
GL Trimmed	**Category**		**2023/2024**	**2024/2025**	**2025/2026**
111-35135	Sales of Seized and Forfeited Items	35135 Seized/Forfeited Property	$ 51,383	$ 8,165	$ 10,000
111-35140	Fines and Forfeitures	35140 Drug Related Fines	$ 15,030	$ 19,553	$ 15,000
111-36191	Interest Income	36191 Interest Income	$ 1,446	$ 2,584	$ 1,500
111-36370	Sales of Seized and Forfeited Items	36370 Sale Of Confiscated Vehicles	$ -	$ -	$ -
111-36400	Sales of Seized and Forfeited Items	36400 Sale Of Surplus Property4	$ 525	$ -	$ -
111-36410	Sales of Seized and Forfeited Items	36410 Sale Of Seized/Forfieted Vehicles	$ 3,745	$ 2,133	$ -
110	**Revenue**	**Revenue**	**$ 72,129**	**$ 32,435**	**$ 26,500**

Drug Investigation & Control Expenditure Budget

111-42300

Fiscal Year 2025/2026

		Actual 2023/2024	Actual 2024/2025	Adopted 2025/2026
238	Specialized Schools	$ -	$ -	$ -
245	Telephone	$ 2,868	$ 2,233	$ 3,000
200	**Total - Contractual Services**	**$ 2,868**	**$ 2,233**	**$ 3,000**
742	Special Investigative Funds	$ 41,745	$ 13,237	$ 40,000
700	**Total - Investigation**	**$ 41,745**	**$ 13,237**	**$ 40,000**
944	Transportation Equipment	$ -	$ 19,999	$ -
949	Other Machinery And Equipment	$ -	$ 1,990	$ 5,000
900	**Total - Capital Outlay**	**$ -**	**$ 21,989**	**$ 5,000**
	Total - Drug Investigation & Control	**$ 44,613**	**$ 37,459**	**$ 48,000**

Fund	121	**State Street Aid Revenue Budget**
Function		121
Department	State Street Aid	Fiscal Year 2025/2026
Fund-Function	121	

GL Trimmed	Category		Actual 2023/2024	Actual 2024/2025	Adopted 2025/2026
121-33192	Grants	33192 Multimodal Sparta Street Grant	$ -	$ -	$ 60,000
121-33480	TDOT	33480 Crosswalk near Wal-Mart	$ -	$ -	$ 40,000
121-33410	TDOT	33410 Grant Traffic Signal Improvement Hwy. 56	$ -	$ -	$ 80,000
121-33450	TDOT	33450 Traffic Signal Improvement Hwy. 70	$ 5,820	$ 12,516	$ 944,000
121-33485	TDOT	33485 Locust Street Crosswalk	$ -	$ -	$ -
121-33550	Gasoline & Motor Fuel Tax	33550 State Highway And Street Funds	$ (68,586)	$ -	$ -
121-33551	Gasoline & Motor Fuel Tax	33551 State Gasoline And Motor Fuel Tax	$ 354,650	$ 276,132	$ 270,000
121-33557	2017 Gas Tax	33557 2017 Gas Tax	$ 124,724	$ 82,469	$ 85,000
121-33558	Transportation Modernization Act	33558 Transportation Modernization Act	$ 2,553	$ 6,205	$ 6,480
121-33559	Gasoline & Motor Fuel Tax	33559 Additional 3 Cent Gasoline Tax	$ 71,415	$ 72,585	$ 70,000
121-34191	Miscellaneous	34191 Miscellaneous Income	$ 789	$ -	$ -
121-36100	Interest Income	36100 Interest Earnings	$ 36,304	$ 25,357	$ 15,000
121-36999	Miscellaneous	36999 Miscellaneous Revenue	$ -	$ 150	$ -
110	**Revenue**	**Revenue**	**$ 527,670**	**$ 475,413**	**$ 1,570,480**

State Street Aid Expenditure Budget

121-43100

Fiscal Year 2025/2026

		Actual 2023/2024	Actual 2024/2025	Adopted 2025/2026
121	Regular Wages	$ 39,589	$ 47,133	$ 49,733
122	Overtime	$ 3,409	$ 4,977	$ 3,000
127	Longevity Pay	$ -	$ 300	$ 400
141	Fica & Medicare (Employer's Share)	$ 3,231	$ 4,009	$ 4,527
142	Health, Life, Ltd Insurance	$ 7,913	$ 9,148	$ 9,978
143	Retirement-TCRS	$ 8,286	$ -	$ 9,044
144	Retirement-457 Plan	$ -	$ -	$ -
148	Employee/Community Wellness Program	$ 600	$ -	$ 50
100	**Total - Personnel Services**	**$ 63,029**	**$ 65,568**	**$ 76,732**
220	Printing	$ -	$ -	$ -
245	Telephone	$ 360	$ 540	$ 550
247	Street Lighting (Electric And Maint.)	$ 206,836	$ 216,315	$ 220,000
251	Drug Testing, Physicals	$ 118	$ 59	$ -
259	Other Professional Services	$ 2,133	$ 170	$ 1,000
261	Repair And Maintenance Motor Vehicles	$ 1,593	$ 2,006	$ 1,000
262	Repair And Maintenance Machinery & Equipm	$ 661	$ 1,108	$ 1,500
264	Repair & Maintenance Traffic Lights	$ 8,950	$ 3,209	$ 4,500
268	Repair & Maintenance Of Streets	$ 1,986	$ 7,661	$ 1,000
294	Machinery And Equipment Rental	$ -	$ -	$ -
200	**Total - Contractual Services**	**$ 222,637**	**$ 231,818**	**$ 229,550**
320	Operating Supplies	$ 1,025	$ 1,343	$ 1,000
326	Clothing And Uniforms	$ 804	$ 1,697	$ 500
331	Gas, Oil, Diesel Fuel, Grease, Etc.	$ 4,002	$ 2,960	$ 3,500
342	Sign Parts And Supplies	$ 7,748	$ 9,988	$ 8,250
300	**Total - Supplies**	**$ 13,580**	**$ 15,989**	**$ 13,250**
452	Gravel And Stone	$ -	$ -	$ 500
454	Sodium Chloride	$ 5,793	$ 5,793	$ 6,000
400	**Total - Building Materials**	**$ 5,793**	**$ 5,793**	**$ 6,500**
516	Worker's Comp Deductible	$ -	$ -	$ 1,000
518	Liability Deductible	$ -	$ -	$ 1,000
500	**Total - Fixed Charges**	**$ -**	**$ -**	**$ 2,000**

State Street Aid Expenditure Budget

121-43100

Fiscal Year 2025/2026

		Actual 2023/2024	Actual 2024/2025	Adopted 2025/2026
901	Traffic Signal Improvements Hwy 56 PIN 1189:	$ -	$ -	$ 100,000
902	Signal Upgrades Hwy. 70 PIN 125151	$ 20,000	$ 15,645	$ 1,180,000
903	Pedestrian Crosswalk @ Wal-Mart PIN126639	$ 15,000	$ -	$ 50,000
907	Locust Street Crosswalk	$ -	$ -	$ -
936	Sparta St Sidewalk	$ -	$ -	$ 75,000
949	Other Machinery And Equipment	$ -	$ 170,700	$ -
984	Street Paving	$ -	$ 300,000	$ -
900	**Total - Capital Outlay**	**$ 35,000**	**$ 486,345**	**$ 1,405,000**
	Total - Street Department	**$ 340,038**	**$ 805,512**	**$ 1,733,032**

Solid Waste Collection & Disposal Revenue Budget

125

Fiscal Year 2025/2026

	Actual 2023/2024	Actual 2024/2025	Amended 2025/2026
34410 Refuse Collection Charges	$ 1,875,798	$ 2,125,000	$ 2,125,000
36190 Interest Earnings	$ 40,889	$ 47,748	$ 25,000
36538 Sale Of Materials/Scrap Non-Taxable	$ 634	$ 1,130	$ -
36999 Miscellaneous Revenue	$ 60	$ -	$ 50,000
37794 Sale Of Materials (Carts)	$ 1,175	$ 1,585	$ 1,500
Revenue	**$ 1,918,556**	**$ 2,175,463**	**$ 2,201,500**

Solid Waste Collection & Disposal Expenditure Budget
125-43241
Fiscal Year 2025/2026

		Actual 2023/2024	Actual 2024/2025	Amended 2025/2026
121	Regular Wages	$ 323,177	$ 357,640	$ 387,359
122	Overtime	$ 10,551	$ 12,307	$ 10,000
127	Longevity Pay	$ 6,500	$ 7,900	$ 8,200
141	Fica & Medicare (Employer's Share)	$ 25,026	$ 27,930	$ 35,756
142	Health, Life, Ltd Insurance	$ 78,094	$ 91,948	$ 102,810
143	Retirement-TCRS	$ 59,555	$ 69,691	$ 71,431
144	Retirement-457 Plan	$ 3,950	$ 5,150	$ 5,200
146	Workmen's Compensation	$ 13,884	$ 15,312	$ 16,189
147	Unemployment Insurance	$ (222)	$ -	$ -
148	Employee/Community Wellness Program	$ 125	$ 1,525	$ 1,500
100	**Total - Personnel Services**	**$ 520,641**	**$ 589,402**	**$ 638,445**
220	Printing	$ 123	$ -	$ -
235	Memberships, Registration Fees, And Tuition	$ 5,917	$ 5,617	$ 7,000
241	Electric	$ 3,727	$ 3,182	$ 3,000
242	Water	$ 645	$ 494	$ 600
251	Drug Testing, Physicals	$ 886	$ 527	$ 500
252	Legal Services	$ -	$ 2,700	$ -
255	Landfill Expenses & Maintenance	$ 20,775	$ 23,130	$ 15,000
259	Other Professional Services	$ 1,188	$ 16,221	$ 34,000
261	Repair And Maintenance Motor Vehicles	$ 19,032	$ 7,646	$ 15,000
262	Repair And Maintenance Machinery & Equipm	$ 28,818	$ 55,106	$ 50,000
266	Repair And Maintenance Buildings	$ 28	$ 673	$ 5,000
281	Repair and Maintenance Dumpsters	$ 15,987	$ 28,584	$ 50,000
295	Solid Waste Disposal	$ 668,274	$ 704,851	$ 800,000
200	**Total - Contractual Services**	**$ 765,434**	**$ 848,731**	**$ 980,100**
310	Office Supplies	$ -	$ 299	$ 100
320	Operating Supplies	$ 11,345	$ 14,130	$ 12,000
322	Chemical And Laboratory Supplies	$ -	$ -	$ 1,000
326	Clothing And Uniforms	$ 3,215	$ 2,035	$ 3,500
331	Gas, Oil, Diesel Fuel, Grease, Etc.	$ 109,007	$ 93,002	$ 100,000
332	Motor Vehicle Parts	$ 49,244	$ 22,695	$ 45,000
333	Machinery And Equipment Parts	$ 120	$ -	$ 1,000
334	Tires, Tubes And Etc.	$ 29,230	$ 25,914	$ 35,000
344	Safety Supplies	$ 829	$ 340	$ 500
300	**Total - Supplies**	**$ 202,991**	**$ 158,416**	**$ 198,100**
452	Gravel And Stone	$ 836	$ 3,913	$ 3,708
400	**Total - Building Materials**	**$ 836**	**$ 3,913**	**$ 3,708**

Solid Waste Collection & Disposal Expenditure Budget
125-43241
Fiscal Year 2025/2026

		Actual 2023/2024	Actual 2024/2025	Amended 2025/2026
511	Insurance On Buildings	$ 1,432	$ 1,455	$ 1,542
512	Insurance On Vehicles And Equipment	$ 18,939	$ 35	$ 37
513	Liability	$ 2,130	$ 22,902	$ 25,192
516	Worker's Comp Deductible	$ -	$ -	$ 2,000
518	Liability Deductible	$ 1,000	$ 3,000	$ 3,000
500	**Total - Fixed Charges**	**$ 23,501**	**$ 27,392**	**$ 30,229**
914	Land	$ -	$ -	$ 100,000
944	Transportation Equipment	$ 374,727	$ 49,427	$ 1,050,000
900	**Total - Capital Outlay**	**$ 374,727**	**$ 49,427**	**$ 1,150,000**
	Total - Solid Waste Collection & Disposal	**$ 1,888,129**	**$ 1,677,281**	**$ 3,000,582**

Tourism Fund Revenue Budget

153

Fiscal Year 2025/2026

		Actual 2023/2024	Actual 2024/2025	Amended 2025/2026
31921	Transfer in Hotel/Motel Tax	$ -	$ 157,204	$ 193,702
31922	Penalty on Hotel/Motel Tax	$ -	$ 16	$ -
31923	Occupancy Tax (AirBB)	$ -	$ 9,329	$ 9,693
33155	Marketing Grant	$ -	$ 21,000	$ 30,000
33491	ARPA Grant	$ -	$ 45,917	$ 39,863
36191	Interest Earnings	$ -	$ 18,215	$ 8,000
33141	Tourism Enhancement Grant	$ -	$ -	$ 95,000
36999	Miscellaneous Revenue	$ -	$ 70	$ -
36724	Gov Con Scholarship			$ 425
33470	Zartico Match			$ 5,250
	TN 250 Project Support Grant			$ 20,000
	TN 250 Community Support Grant			$ 25,000
	Vendor Fees			$ 3,000
	Roots & Resilience Sponsorships			$ 15,000
	Tickets & Admissions			$ 74,864
	Alice in Winterland Sponsorships			$ 4,000
	Revenue	**$ -**	**$ 251,751**	**$ 523,797**

Tourism Expenditure Budget
153-47210
Fiscal Year 2025/2026

		Actual 2023/2024	Actual 2024/2025	Amended 2025/2026
121	Regular Wages	$ -	$ 30,486	$ 69,488
122	Overtime	$ -	$ -	$ -
127	Longevity Pay	$ -	$ -	$ -
141	Fica & Medicare (Employer's Share)	$ -	$ 2,332	$ 5,498
142	Health, Life, Ltd Insurance	$ -	$ 10,327	$ 21,705
143	Retirement-TCRS	$ -	$ -	$ -
144	Retirement-457 Plan	$ -	$ -	$ -
145	Retirement-TCRS Hybrid Stabilization	$ -	$ 387	$ 756
148	Employee/Community Wellness Program	$ -	$ 125	$ 200
149	TCRS Hybrid	$ -	$ 832	$ 1,625
150	Retirement-401k 5%	$ -	$ 1,524	$ 2,975
100	**Total - Personnel Services**	**$ -**	**$ 46,015**	**$ 102,247**
211	Postage, Box Rent, Etc.	$ -	$ 8	$ 400
220	Printing	$ -	$ 20,000	$ 15,000
230	Publicity, Subscriptions, And Dues	$ -	$ 8,600	$ 2,150
235	Memberships, Registration Fees, And Tuition	$ -	$ 99	$ 2,550
237	Advertising	$ -	$ 46,917	$ 127,900
245	Telephone	$ -	$ 270	$ 540
251	Drug Testing, Physicals	$ -	$ 129	$ -
252	Legal Services	$ -	$ -	$ 3,500
253	Accounting And Auditing Services	$ -	$ 3,250	$ 1,000
259	Other Professional Services	$ -	$ 73,000	$ 336,201
280	Travel(Mileage,Meals & Fees)	$ -	$ 669	$ 3,844
200	**Total - Contractual Services**	**$ -**	**$ 152,942**	**$ 493,085**
310	Office Supplies	$ -	$ 20	$ 500
320	Operating Supplies	$ -	$ 314	$ 18,567
326	Clothing And Uniforms	$ -	$ 141	$ 1,150
342	Sign Parts And Supplies	$ -	$ 7,048	$ 13,000
398	Computer/Technology Equipment	$ -	$ 953	$ 2,000
300	**Total - Supplies**	**$ -**	**$ 8,476**	**$ 35,217**
917	The Lot Main Street	$ -	$ 28,500	$ -
976	Tourism Enhancement Grant	$ -	$ -	$ 100,000
977	TN Community Support Grant	$ -		$ 25,000
900	**Total - Capital Outlay**	**$ -**	**$ 28,500**	**$ 125,000**

Tourism Expenditure Budget
153-47210
Fiscal Year 2025/2026

	Actual 2023/2024	Actual 2024/2025	Amended 2025/2026
Total - Tourism & Marketing Department	**$ -**	**$ 235,932**	**$ 755,549**

Fund		Debt Service Fund			
Function		211			
Department		Fiscal Year 2025/2026			
Fund-Function					

GL Trimmed	GL Code	Description	Actual 2023/2024	Actual 2024/2025	Adopted 2025/2026
211-49111-659	49111-659	TML Series 2018 CC Renov. - TML Series 2018 Principal	$ 428,000	$ 440,000	$ 452,933
211-49111-660	49111-660	TML Series 2018 CC Renov. - TML 2018 Interest Civic Center	$ 217,817	$ 212,869	$ 200,813
211-49113-663	49113-663	Principal TML Series 2019 Park Theater - TML Series 2019 Park Th. Principal	$ 99,000	$ 100,000	$ 102,000
211-49313-664	49313-664	Interest TML Series 2019 Bond Park Theater - TML Series 2019 Interest Park Th.	$ 35,032	$ 32,042	$ 29,022
211-49323-655	49323-655	2014 Capital Outlay - Demo/Pool - Payment On 2014 Capital Outlay	$ 46,000	$ -	$ -
211-49323-656	49323-656	2014 Capital Outlay - Demo/Pool - Interest On 2014 Capital Outlay	$ 1,339	$ -	$ -
211	**600**	**Grand Total - Debt Service**	**$ 827,187**	**$ 784,911**	**$ 784,768**

Capital Project Fund

312

Fiscal Year 2025/2026

		Actual 2023/2024	Actual 2024/2025	Adopted 2025/2026
36941	Transfer In Police Department	$ 100,000	$ 100,000	$ 100,000
36942	Transfer In Fire Department	$ 100,000	$ 100,000	$ 100,000
36191	Interest Income	$ 1,664	$ 9,711	$ 7,000
	Revenue	**$ 201,664**	**$ 209,711**	**$ 207,000**

Capital Project Expenditure Budget

312

Fiscal Year 2025/2026

	Actual 2023/2024	Actual 2024/2025	Adopted 2025/2026
42100-254 Police Station Plans	$ -	$ -	$ 125,000
	$ -	$ -	$ -
	$ -	$ -	$ -
Expenditures	**$ -**	**$ -**	**$ 125,000**

Water and Wastewater Revenue Budget

413

Fiscal Year 2025/2026

		Actual 2023/2024	Estimated 2024/2025	Adopted 2025/2026
37110	Metered Water Sales	$ 2,814,096	$ 3,533,891	$ 3,090,000
37210	Sewer Service Charges	$ 2,613,069	$ 3,258,255	$ 2,860,000
37191	Forfeited Discounts And Penalties	$ 77,158	$ 78,532	$ 70,000
37193	Service Charges	$ 24,268	$ 61,026	$ 55,000
37196	Water Tap Fees	$ 122,691	$ 98,710	$ 100,000
37199	Miscellaneous	$ 21,844	$ 8,306	$ 8,000
37230	Sewer User Fee	$ 13,024	$ 1,556	$ 2,000
37295	Grinder Pump Maintenance Fee	$ 3,688	$ 5,520	$ 4,000
37296	Sewer Tap Fees	$ 29,656	$ 44,799	$ 30,000
33100	Federal Grants	$ -	$ 560,000	$ 1,704,294
33112	Community Development Block Grant	$ -	$ 189,000	$ 441,000
33197	Proceeds from State Loans	$ -	$ 140,000	$ 6,595,706
33490	Governor Local Gov Support Grant	$ -	$ -	$ -
36212	Rent - Metal Products	$ -	$ -	$ -
36350	Reimbursement On Property Damage	$ 1,203	$ 14,381	$ -
36452	Sale of Surplus Property - Water	$ -	$ 58,000	$ -
37145	SC - Cut Lock & Meter Damage	$ 1,746	$ 1,397	$ 1,000
37241	Wastewater Analysis Fees	$ -	$ 3,941	$ 5,000
37910	Interest Earnings	$ 190,862	$ 252,063	$ 170,000
37294	Grinder Pump Installation Charges	$ 20,525	$ 52,102	$ 25,000
37990	Other Non-Operating Revenues	$ 149	$ -	$ -
37992	Sales Tax Adjustments	$ 559	$ 2,015	$ 1,000
	Revenue	**$ 5,934,537**	**$ 8,363,493**	**$ 15,162,000**

Water Purification and Distribution Expenditure Budget
413-52100
Fiscal Year 2025/2026

		Actual 2023/2024	Actual 2024/2025	Adopted 2025/2026
121	Regular Wages	$ 770,458	$ 825,946	$ 888,680
122	Overtime	$ 10,178	$ 15,991	$ 16,000
124	Part-Time Wages	$ 1,331	$ 4,631	$ 5,000
127	Longevity Pay	$ 12,400	$ 12,900	$ 14,400
141	Fica & Medicare (Employer's Share)	$ 56,434	$ 66,104	$ 81,468
142	Health, Life, Ltd Insurance	$ 170,788	$ 201,897	$ 215,944
143	Retirement-TCRS	$ 110,715	$ 154,096	$ 161,852
144	Retirement-457 Plan	$ 12,725	$ 13,750	$ 14,300
145	Retirement-TCRS Hybrid Stabilization	$ -	$ -	
148	Employee/Community Wellness Program	$ 5,125	$ 5,210	$ 5,210
149	TCRS Hybrid	$ -	$ -	
150	Retirement-401k 5%	$ -	$ -	
100	**Total - Personnel Services**	**$ 1,150,152**	**$ 1,300,526**	**$ 1,408,104**
211	Postage, Box Rent, Etc.	$ 20,075	$ 19,507	$ 21,000
220	Printing	$ 8,599	$ 6,718	$ 7,000
230	Publicity, Subscriptions, And Dues	$ 3,805	$ -	$ -
235	Memberships, Registration Fees, And Tuition	$ 10,703	$ 3,471	$ 5,000
241	Electric	$ 129,725	$ 140,166	$ 140,000
242	Water	$ 23,305	$ 23,332	$ 22,000
244	Gas	$ 3,203	$ 3,058	$ 4,000
245	Telephone	$ 3,851	$ 5,355	$ 5,300
251	Drug Testing, Physicals	$ 1,499	$ 1,089	$ 1,000
252	Legal Services	$ 1,575	$ 513	$ 1,000
253	Accounting And Auditing Services	$ 6,125	$ 6,375	$ 6,500
254	Architectural, Engineering, And Landscaping Ser	$ -	$ -	
259	Other Professional Services	$ 59,823	$ 23,081	$ 45,000
261	Repair And Maintenance Motor Vehicles	$ 252	$ 85	$ 3,000
262	Repair And Maintenance Machinery & Equipme	$ 2,149	$ 4,051	$ 6,500
263	Repair And Maintenance Office Machines And E	$ 8,357	$ 8,546	$ 11,000
265	Repair And Maintenance Grounds And Ground I	$ 435	$ -	$ 1,500
266	Repair And Maintenance Buildings	$ 1,460	$ 8,588	$ 8,500
268	Repair & Maintenance Of Streets	$ -	$ 670	$ -
269	Repair And Maintenance Other Repair And Mai	$ -	$ -	$ 1,000
271	Repair & Replacement-Pumps & Pump Stations	$ 3,313	$ 5,648	$ 1,000
272	Repair & Maintenance-Water Tanks	$ -	$ 3,958	$ 6,500
280	Travel(Mileage,Meals & Fees)	$ -	$ 971	$ 2,000
293	Recording Documents (With Register's Office, S	$ -	$ -	$ 100
294	Machinery And Equipment Rental	$ 35	$ 28	$ 1,000
297	Lab Analysis Expense	$ 12,816	$ 14,000	$ 14,000

Water Purification and Distribution Expenditure Budget
413-52100
Fiscal Year 2025/2026

	Actual 2023/2024	Actual 2024/2025	Adopted 2025/2026
299 Miscellaneous Expenses	$ 2,268	$ (1,091)	$ 2,500
200 Total - Contractual Services	**$ 303,373**	**$ 278,117**	**$ 316,400**
310 Office Supplies	$ 3,533	$ 2,717	$ 2,800
320 Operating Supplies	$ 101	$ 38	$ 500
322 Chemical And Laboratory Supplies	$ 167,546	$ 150,000	$ 150,000
324 Household & Janitorial Supplies	$ 980	$ 1,723	$ 2,300
326 Clothing And Uniforms	$ 12,471	$ 10,000	$ 8,000
329 Other Operating Supplies	$ 18,463	$ 23,635	$ 18,000
331 Gas, Oil, Diesel Fuel, Grease, Etc.	$ 17,095	$ 22,319	$ 24,000
332 Motor Vehicle Parts	$ 10,415	$ 3,821	$ 5,500
333 Machinery And Equipment Parts	$ 7,497	$ 3,869	$ 5,500
334 Tires, Tubes And Etc.	$ 3,866	$ 2,741	$ 4,000
335 Painting Or Plumbing Supplies	$ 688	$ 504	$ 500
336 Electrical Supplies	$ 27	$ -	$ -
338 Repair Parts For Water Or Sewer Lines, Meters,	$ 4,934	$ 60,072	$ 25,000
341 Consumable Tools	$ 1,685	$ 184	$ -
344 Safety Supplies	$ 2,459	$ 1,001	$ 2,000
354 Pump Station Chemicals	$ 1,098	$ -	$ -
391 Water Meters	$ 33,251	$ 358,009	$ 325,000
392 Fire Hydrants	$ 9,032	$ 4,140	$ 6,000
398 Computer/Technology Equipment	$ -	$ 2,500	$ 6,500
300 Total - Supplies	**$ 295,141**	**$ 647,273**	**$ 585,600**
410 Concrete, Clay, Cement Products	$ -	$ -	$ 4,000
422 Metal Pipe And Fittings	$ 51,297	$ 51,297	$ 60,000
431 Lumber	$ 268	$ 268	$ 750
452 Gravel And Stone	$ 14,646	$ 15,207	$ 18,000
490 Other Materials	$ 26,525	$ 5,304	$ 7,000
400 Total - Building Materials	**$ 92,736**	**$ 72,076**	**$ 89,750**
513 Liability	$ -	$ 920	$ 1,000
516 Worker's Comp Deductible	$ -	$ -	$ 1,000
541 Provision for Depreciation	$ 522,067	$ 540,354	$ 556,565
500 Total - Fixed Charges	**$ -**	**$ 920**	**$ 2,000**
622 Principal State Loan (Dwf 03-053)	$ -	$ 147,434	$ 99,507
632 Interest On State Loan (Dwf 03-053)	$ -	$ 3,049	$ 916
647 Principal State Loan (09-082)	$ -	$ 115,584	$ 117,720
648 Interest State Loan (09-082	$ -	$ 15,973	$ 13,828

Water Purification and Distribution Expenditure Budget

413-52100

Fiscal Year 2025/2026

		Actual 2023/2024	Actual 2024/2025	Adopted 2025/2026
651	Principal State Loan (Dwf 09-085	$ -	$ 19,297	$ 19,648
652	Interest State Loan (Dwf 09-085	$ -	$ 2,150	$ 1,800
660	Principal State Loan (DWB22 2024-270)	$ -		$ 125,844
661	Interest State Loan (DWB22 2024-270)	$ -	$ -	$ 37,980
662	Principal State Loan (DW21-2024-270-01)	$ -	$ -	$ 134,388
663	Interest State Loan (DW21-2024-270-01)	$ -		$ 56,136
600	**Total - Debt Service**	**$ -**	**$ 303,487**	**$ 607,767**
927	Computer Software	$ -	$ -	$ 1,000
940	Machinery And Equipment	$ -	$ 49,857	$ 85,000
944	Transportation Equipment	$ -	$ 111,350	$ -
949	Other Machinery And Equipment	$ 1,199	$ -	$ 8,000
993	202 Bell Street Building	$ -	$ 5,120	$ -
996	Water Treatment Plant Project Upgrades	$ -	$ 700,000	$ 8,300,000
900	**Total - Capital Outlay**	**$ 1,199**	**$ 866,327**	**$ 8,394,000**
	Total - Water Purification & Distribution	**$ 1,842,601**	**$ 3,468,725**	**$ 11,403,621**

Wastewater Collection & Treatment Expenditure Budget

413-52200

Fiscal Year 2025/2026

		Actual 2023/2024	Actual 2024/2025	Adopted 2025/2026
121	Regular Wages	$ 696,635	$ 728,685	$ 801,237
122	Overtime	$ 30,580	$ 35,735	$ 36,000
124	Part-Time Wages	$ 1,331	$ 4,423	$ 5,000
127	Longevity Pay	$ 7,400	$ 7,500	$ 9,700
141	Fica & Medicare (Employer's Share)	$ 54,894	$ 59,729	$ 72,308
142	Health, Life, Ltd Insurance	$ 152,425	$ 191,475	$ 214,575
143	Retirement-TCRS	$ 115,805	$ 154,260	$ 128,564
144	Retirement-457 Plan	$ 15,975	$ 14,650	$ 14,300
145	Retirement-TCRS Hybrid Stabilization	$ -	$ 760	$ 1,249
148	Employee/Community Wellness Program	$ 6,180	$ 5,470	$ 6,000
149	TCRS Hybrid	$ -	$ 1,633	$ 2,684
150	Retirement-401k 5%	$ -	$ 2,991	$ 4,914
100	**Total - Personnel Services**	**$ 1,081,224**	**$ 1,207,311**	**$ 1,296,531**
211	Postage, Box Rent, Etc.	$ 20,260	$ 19,503	$ 21,000
220	Printing	$ 6,805	$ 6,924	$ 7,000
230	Publicity, Subscriptions, And Dues	$ 3,805	$ -	$ -
235	Memberships, Registration Fees, And Tuition	$ 7,282	$ 2,918	$ 6,000
241	Electric	$ 241,439	$ 252,161	$ 230,000
242	Water	$ 23,143	$ 11,048	$ 15,000
244	Gas	$ 1,161	$ 1,282	$ 2,000
245	Telephone	$ 2,466	$ 2,309	$ 2,400
251	Drug Testing, Physicals	$ 1,200	$ 83	$ 500
252	Legal Services	$ 700	$ 413	$ 1,000
253	Accounting And Auditing Services	$ 6,125	$ 6,375	$ 8,500
254	Architectural, Engineering, And Landscaping Ser	$ -	$ -	$ 1,000
259	Other Professional Services	$ 14,372	$ 30,000	$ 38,000
261	Repair And Maintenance Motor Vehicles	$ 3,803	$ 10,735	$ 18,500
262	Repair And Maintenance Machinery & Equipme	$ 9,523	$ 18,479	$ 18,000
263	Repair And Maintenance Office Machines And E	$ 8,001	$ 6,436	$ 11,000
265	Repair And Maintenance Grounds And Ground I	$ 2,718	$ -	$ 1,200
266	Repair And Maintenance Buildings	$ 753	$ 18,000	$ 10,000
269	Repair And Maintenance Other Repair And Mai	$ 4,327	$ 5,756	$ 3,500
271	Repair & Replacement-Pumps & Pump Stations	$ 40,637	$ 99,956	$ 90,000
277	Repair And Maintenance - Low Pressure Pumps	$ 2,715	$ 1,281	$ 3,000
280	Travel(Mileage,Meals & Fees)	$ 716	$ 954	$ 1,700
293	Recording Documents (With Register's Office, S	$ -	$ 150	$ 300
294	Machinery And Equipment Rental	$ 349	$ 430	$ 5,000
297	Lab Analysis Expense	$ 20,597	$ 18,888	$ 16,000
299	Miscellaneous Expenses	$ 2,978	$ 2,852	$ 3,000

Wastewater Collection & Treatment Expenditure Budget
413-52200
Fiscal Year 2025/2026

		Actual 2023/2024		Actual 2024/2025		Adopted 2025/2026
200 Total - Contractual Services	**$**	**425,876**	**$**	**516,932**	**$**	**513,600**
310 Office Supplies	$	1,986	$	1,128	$	1,500
320 Operating Supplies	$	553	$	197	$	1,000
322 Chemical And Laboratory Supplies	$	227,272	$	222,778	$	220,000
324 Household & Janitorial Supplies	$	2,690	$	1,989	$	2,000
326 Clothing And Uniforms	$	10,424	$	4,616	$	6,000
329 Other Operating Supplies	$	17,182	$	16,912	$	18,000
331 Gas, Oil, Diesel Fuel, Grease, Etc.	$	23,495	$	19,995	$	18,000
332 Motor Vehicle Parts	$	2,904	$	2,442	$	3,000
333 Machinery And Equipment Parts	$	17,153	$	11,839	$	19,000
334 Tires, Tubes And Etc.	$	96	$	327	$	2,000
335 Painting Or Plumbing Supplies	$	691	$	335	$	750
336 Electrical Supplies	$	25	$	247	$	500
338 Repair Parts For Water Or Sewer Lines, Meters,	$	3,501	$	31,658	$	10,000
339 Sundry Repair And Maintenance Supplies	$	-	$	37	$	100
341 Consumable Tools	$	6,326	$	1,021	$	1,000
344 Safety Supplies	$	3,040	$	2,047	$	1,500
354 Pump Station Chemicals	$	8,475	$	6,359	$	8,500
398 Computer/Technology Equipment	$	1,585	$	1,500	$	5,000
300 Total - Supplies	**$**	**327,398**	**$**	**325,429**	**$**	**317,850**
410 Concrete, Clay, Cement Products	$	5,348	$	5,348	$	7,500
422 Metal Pipe And Fittings	$	26,449	$	26,449	$	22,000
431 Lumber	$	-	$	-	$	500
452 Gravel And Stone	$	18,190	$	22,094	$	16,000
490 Other Materials	$	8,537	$	-	$	3,500
400 Total - Building Materials	**$**	**58,524**	**$**	**53,891**	**$**	**49,500**
541 Provision for Depreciation	$	522,067	$	540,354	$	556,565
500 Total - Fixed Charges	**$**	**-**	**$**	**-**	**$**	**-**
626 Principal State Loan (Srf 03-171)	$	-	$	119,004	$	121,044
636 Interest On State Loan (Srf 03-171)	$	-	$	9,179	$	7,140
649 Interest-CG3 15-353	$	-	$	26,155	$	24,376
650 Principal - State Loan CG3 15-353	$	-	$	183,324	$	184,944
653 Principal State Loan (Srf 09-232)	$	-	$	46,464	$	47,316
654 Interest-SRF 09-232	$	-	$	5,957	$	5,114
600 Total - Debt Service	**$**	**-**	**$**	**390,083**	**$**	**389,934**

Wastewater Collection & Treatment Expenditure Budget
413-52200
Fiscal Year 2025/2026

		Actual 2023/2024	Actual 2024/2025	Adopted 2025/2026
927	Computer Software	$ -	$ -	$ -
940	Machinery And Equipment	$ -	$ 49,857	$ 85,000
948	Computer Equipment	$ -	$ -	$ 1,000
949	Other Machinery And Equipment	$ -	$ 129,751	$ 65,000
992	I&I Repairs	$ -	$ 210,000	$ 743,174
900	**Total - Capital Outlay**	**$ -**	**$ 389,608**	**$ 894,174**
	Total - Wastewater Collection & Treatment	**$ 1,893,023**	**$ 2,883,254**	**$ 3,461,588**

Water & Wastewater Administration Expenditure Budget

413-52300

Fiscal Year 2025/2026

		Actual 2023/2024	Actual 2024/2025	Adopted 2025/2026
146	Workmen's Compensation	$ 28,554	$ 31,146	$ 31,000
147	Unemployment Insurance	$ -	$ -	$ -
100	**Total - Personnel Services**	**$ 28,554**	**$ 31,146**	**$ 31,000**
511	Insurance On Buildings	$ 108,810	$ 151,386	$ 160,469
512	Insurance On Vehicles And Equipment	$ 12,642	$ 584	$ 13,000
513	Liability	$ 3,199	$ 15,386	$ 16,925
516	Worker's Comp Deductible	$ -	$ -	$ 1,000
518	Liability Deductible	$ -	$ -	$ 1,000
522	Payment In Lieu Of Taxes	$ 240,000	$ 240,000	$ 240,000
500	**Total - Fixed Charges**	**$ 364,651**	**$ 407,356**	**$ 432,394**
	Total - Water & Wastewater Administration	**$ 393,205**	**$ 438,502**	**$ 463,394**