



City of McMinnville

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

First Reading: Tuesday, May 27, 2025
Public Hearing & Second Reading: Tuesday, June 10, 2025

Mayor Ryle Chastain

Aldermen

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

General Fund 110	Proposed 2025/2026	
Starting Cash Balance (July 1)	\$	7,326,258
Revenues	\$	18,940,906
Transfers In (from other Funds (PILOT))	\$	240,000
Total Operating Revenue	\$	19,180,906
Operating Expenditures	\$	(19,257,439)
Capital Expenditures	\$	(1,935,190)
Transfers Out (to other funds, Capital Projects)	\$	(200,000)
Total Appropriations	\$	(21,392,629)
Ending Cash Balance (June 30)	\$	5,114,535
Change to Fund Balance	\$	(2,211,723)
<i>Ending Fund Balance as a % of Total Appropriations</i>		<i>23.9%</i>
Operating Surplus (Deficit)	\$	(276,533)

Drug Fund 111	Proposed 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)	\$	118,766.62
Change to Fund Balance	\$	(21,500.00)
<i>Ending Fund Balance as a % of Total Appropriations</i>		<i>247.4%</i>

State Street Aid Fund 121	Proposed 2025/2026	
Starting Cash Balance (July 1)	\$	392,825
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)	\$	230,273
Change to Fund Balance	\$	(162,552)
<i>Ending Fund Balance as a % of Total Appropriations</i>		<i>13.3%</i>

Solid Waste Collection Fund 125**Proposed 2025/2026**

Starting Cash Balance (July 1)	\$	1,289,317
Solid Waste Disposal Fees	\$	2,125,000
Misc Other Revenue	\$	1,500
Interest	\$	25,000
Total Revenues	\$	2,151,500
Total Appropriations	\$	(1,926,582)
Ending Cash Balance (June 30)	\$	1,514,235
Change to Fund Balance	\$	224,918
<i>Ending Fund Balance as a % of Total Appropriations</i>		<i>78.6%</i>

Tourism Fund 153**Proposed 2025/2026**

Starting Cash Balance (July 1)	\$	473,782
Transfers In (Hotel Motel Taxes)	\$	203,395
Grants	\$	130,175
Misc	\$	-
Interest	\$	13,000
Total Revenues	\$	346,570
Total Appropriations	\$	(578,322)
Ending Cash Balance (June 30)	\$	242,031
Change to Fund Balance	\$	(231,752)
<i>Ending Fund Balance as a % of Total Appropriations</i>		<i>41.9%</i>

Debt Service (Sinking) Fund 211**Proposed 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	Proposed 2025/2026	
Starting Cash Balance (July 1)	\$	420,465
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)	\$	502,465
Change to Fund Balance	\$	82,000

Water and Sewer Fund 413	Proposed 2025/2026	
Beginning Net Position (July 1)	\$	24,113,918
Operating Revenues	\$	6,096,000
Operating Expenditures	\$	(5,954,016)
Nonoperating Revenues (Expenditures)	\$	(185,347)
Income (Loss) Before Capital Contributions & Transfers	\$	(43,363)
Capital Contributions and Transfers	\$	7,060,294.00
Change in Net Position (GAAP Basis)	\$	7,016,931
Statutory Change in Net Position	\$	(283,363)
Ending Net Position (June 30)	\$	31,130,850
<i>Change in Net Position</i>		<i>29.1%</i>

General Fund Revenue Budget

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Fiscal Year 2025/2026

	Actual 2023/2024	Estimated 2024/2025	Proposed 2025/2026
31000 Local Taxes	\$ -	\$ -	\$ -
31100 Property Taxes (Current)	\$ 5,664,646	\$ 5,716,080	\$ 5,843,901
31200 Property Taxes (Delinquent)	\$ 187,192	\$ 126,064	\$ 140,000
31320 Interest & Penalty On Property Taxes	\$ 48,175	\$ 31,386	\$ 28,000
31511 Mcminnville Electric In Lieu Of Taxes	\$ 462,610	\$ 450,000	\$ 450,000
31512 Mcminnville Water & Sewer In Lieu Of Tax	\$ 240,000	\$ 240,000	\$ 240,000
31521 Golden Oaks Apts- In Lieu Of Taxes	\$ 1,937	\$ 2,119	\$ 1,761
31522 PILOT Program - In Lieu of Tax Payments	\$ 19,593	\$ 19,593	\$ 19,000
31610 Local Option Sales Tax	\$ 2,823,818	\$ 2,897,314	\$ 2,995,822
31620 Local Sales Tax Per Agreement	\$ 1,587,727	\$ 1,772,565	\$ 1,987,045
31710 Wholesale Beer Taxes	\$ 527,985	\$ 520,000	\$ 550,000
31720 Wholesale Liquor Tax	\$ 265,646	\$ 273,018	\$ 260,000
31810 Minimum Business Tax	\$ 389,272	\$ 395,981	\$ 380,000
31820 Transient Vendor License & Flea Markets	\$ 490	\$ 690	\$ 400
31912 Charter Communications Franchise Tax	\$ 83,227	\$ 83,522	\$ 80,000
31913 Volunteer Wireless Francise Fee	\$ 26,193	\$ 30,000	\$ 30,000
31921 Hotel/Motel Tax	\$ 166,336	\$ 184,478	\$ 193,702
31922 Penalty on Hotel/Motel Tax	\$ -	\$ 18	\$ -
31923 Occupancy Tax (AirBB)	\$ 8,801	\$ 9,232	\$ 9,693
31931 Sports Betting Revenue	\$ 26,207	\$ 25,200	\$ 28,955
32610 Building Permits	\$ 174,690	\$ 164,411	\$ 160,000
32611 Yard Sales	\$ 3,313	\$ 2,241	\$ 3,000
32612 Electrical Permits	\$ -	\$ -	\$ 40,000
32660 Zoning Permits	\$ 5,789	\$ 5,814	\$ 5,000
32690 Release Of Liens	\$ 14,699	\$ -	\$ -
32721 Food Truck Permits	\$ -	\$ 695	\$ 1,200
32761 Fireworks Permit	\$ 6,300	\$ 4,500	\$ 5,500
33121 Take the Plunge Grant	\$ 3,000	\$ -	\$ -
33142 Healthy Built Environment Grant	\$ -	\$ -	\$ -
33152 USDA Grant-Police Radios	\$ 50,000	\$ -	\$ -
33189 Park Theater SVOG Grant	\$ 30,000	\$ -	\$ -
33195 Safety Partners Grant	\$ 2,000	\$ 3,000	\$ 2,000
33196 Wi-Fi Grant	\$ -	\$ 21,800	\$ -
33198 TML Property Grant	\$ 2,887	\$ 5,000	\$ 2,000
33310 Housing Authority In Lieu Of Tax	\$ 66,427	\$ 89,428	\$ 84,425
33320 Tva Payments In Lieu Of Taxes	\$ 169,232	\$ 173,729	\$ 173,729
33425 Ghso Grant	\$ 25,532	\$ -	\$ -
33470 Drivers Safety Grant	\$ 2,475	\$ 3,903	\$ 2,000
33510 State Sales Tax	\$ 1,693,355	\$ 1,720,053	\$ 1,730,394
33511 Telecom Interstate Sales Tax	\$ (4,084)	\$ -	\$ -
33520 State Income Tax	\$ 393	\$ 393	\$ -
33530 State Beer Tax	\$ 6,060	\$ 6,067	\$ 6,067
33540 State Alcoholic Beverage Tax	\$ 16,406	\$ 19,167	\$ 18,000
33552 Special Petroleum Products Tax	\$ 25,237	\$ 25,232	\$ 25,232

General Fund Revenue Budget

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Fiscal Year 2025/2026

	Actual	Estimated	Proposed
	2023/2024	2024/2025	2025/2026
33560 City Interstate Sales Tax	\$ 105,243	\$ 101,973	\$ 100,000
33561 Telecom Privilege Tax	\$ 0	\$ 16	\$ -
33593 State Corporate Excise Tax	\$ 189,891	\$ 191,844	\$ 190,000
33594 State Salary Supplements	\$ 45,600	\$ 73,600	\$ 74,400
34111 Reimb. Attorney Fees/Officer Costs	\$ 946	\$ 552	\$ -
34121 Business Tax From State	\$ 41,388	\$ 40,855	\$ 40,000
34124 Business License - Initial	\$ 2,445	\$ 3,135	\$ 2,000
34125 Beer Applications & Privilege Tax	\$ 11,858	\$ 6,959	\$ 10,000
34127 Christmas Parade Entry Fee	\$ 845	\$ 510	\$ 500
34128 Liquor Applications & Priv Tax	\$ 2,350	\$ 4,450	\$ 4,000
34191 Miscellaneous Income	\$ 39,759	\$ 10,599	\$ 10,000
34192 Property Tax - Over	\$ 0	\$ (10)	\$ -
34193 Tml Membership Credit	\$ 5,000	\$ 10,000	\$ 5,000
34194 MHA Additional Security	\$ 2,905	\$ -	\$ -
34197 Mha Drug Grant Reimbursement	\$ 60,029	\$ 60,000	\$ 60,000
34240 Accident Report Fees	\$ 291	\$ 252	\$ 300
34316 Refund-Tdot Street Projects	\$ 2,474	\$ -	\$ -
34421 Park Theater Rental Fees	\$ 35,277	\$ 24,476	\$ 30,000
34422 Park Theater Concessions	\$ 31,297	\$ 39,124	\$ 27,000
34423 Park Theater Ticket Sales	\$ 162,407	\$ 141,104	\$ 150,000
34426 Park Theater Workshops	\$ 4,766	\$ 920	\$ 1,500
34428 Park Theater Merchandise Sales	\$ 356	\$ 1,568	\$ 2,000
34429 P&r Rental Deposit	\$ (1,150)	\$ -	\$ -
34510 Animal Control Fees	\$ 1,965	\$ 2,004	\$ 2,000
34711 Field Rentals	\$ 4,277	\$ 4,843	\$ 6,500
34712 Pavilion Rental	\$ 10,810	\$ 7,856	\$ 10,500
34713 Pool Rental	\$ 12,488	\$ 7,000	\$ 10,000
34714 Adult League Registration Fees	\$ 12,795	\$ 14,890	\$ 15,000
34715 Spectator Fees	\$ 30,003	\$ 26,779	\$ 30,000
34716 Vending Machines	\$ 2,487	\$ 1,874	\$ 2,500
34717 Mybs - Sponsor Fees	\$ 17,900	\$ 16,320	\$ 15,000
34718 Tournament Vendors	\$ -	\$ 150	\$ -
34719 MYBS - League Registration Fees	\$ 44,879	\$ 42,908	\$ 46,000
34721 Pool Passes	\$ 11,395	\$ 10,000	\$ 10,000
34722 Swimming Pool Admissions	\$ 199,563	\$ 176,000	\$ 176,000
34725 Swimming Pool Concessions	\$ 105,350	\$ 105,000	\$ 105,000
34726 Ballfield Concessions	\$ 36,753	\$ 35,526	\$ 36,000
34727 MYBS-Shirt Sales	\$ 90	\$ -	\$ -
34728 Tourney Revenues	\$ 7,810	\$ 7,500	\$ 6,500
34751 Civic Center Rental Fees	\$ 31,514	\$ 34,774	\$ 35,000
34755 Civic Center Concessions	\$ 2	\$ 190	\$ -
34780 Park Theater Gift Certificate Sales	\$ 46	\$ -	\$ -
34781 Park Theater Misc Non-Taxable Sales	\$ 630	\$ -	\$ -
34782 Park Theater Sponsor Fees	\$ 15,596	\$ 5,000	\$ 25,000

General Fund Revenue Budget

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Fiscal Year 2025/2026

	Actual	Estimated	Proposed
	2023/2024	2024/2025	2025/2026
34791 Cc Daily Admissions	\$ 82,320	\$ 85,219	\$ 78,000
34793 Parks & Rec Merchandise Sales	\$ 104	\$ 25	\$ 75
34796 Special Activities	\$ 8,308	\$ 825	\$ 6,500
34797 Player Fees	\$ -	\$ 7,387	\$ 6,250
34798 Civic Center Passes	\$ 74,663	\$ 83,447	\$ 75,000
34811 Soccer Concessions	\$ 13,723	\$ 18,281	\$ 18,250
34812 Soccer League Registration Fees	\$ 50,625	\$ 58,775	\$ 61,775
34813 Soccer Sponsor Fees	\$ 1,400	\$ 2,275	\$ 1,800
34814 MYBB League Registration Fees	\$ 14,589	\$ 14,354	\$ 18,854
34815 MYBB League Sponsor Fees	\$ 9,275	\$ 9,625	\$ 9,000
34816 MYBB Concessions	\$ 13,861	\$ 15,024	\$ 14,000
34817 Kid's Camp	\$ 36,795	\$ 37,515	\$ 35,000
35110 City Court Fines And Costs	\$ 175,068	\$ 175,000	\$ 227,500
35115 Safety School (Traffic)	\$ 30,325	\$ 25,179	\$ 30,000
35120 Parking Tickets	\$ 210	\$ 608	\$ 500
35130 Towing And Impoundment Charges	\$ 345	\$ -	\$ 500
35135 Seized/Forfeited Property	\$ (3,411)	\$ -	\$ -
35136 Sex Offender Fees	\$ 1,650	\$ 2,250	\$ 1,500
36191 Interest Income	\$ 272,187	\$ 342,602	\$ 200,000
36350 Insurance Recovery On Property Damage	\$ 30,204	\$ 38,110	\$ -
36421 Courthouse Park Maintenance Fee	\$ -	\$ 6,952	\$ 3,000
36456 Sale of Surplus Property General Fund	\$ 8,082	\$ 1,401	\$ -
36512 Sale Of Oil, Grease	\$ (3,449)	\$ (7,222)	\$ (7,222)
36538 Sale Of Materials/Scrap Non-Taxable	\$ 1,944	\$ 523	\$ -
36539 Sale Of Materials / Scrap - Taxable	\$ 1,356	\$ 1,392	\$ -
36711 Donation-Mybs	\$ -	\$ 2,810	\$ -
36725 Donations To Fire Dept	\$ 1,400	\$ -	\$ -
36727 Donation-Benches/Swings	\$ 2,187	\$ -	\$ -
37193 Service Charges	\$ 120	\$ 1,156	\$ -
33147 COPS Grant	\$ -	\$ -	\$ 139,500
33148 Formula Grant	\$ 84,350	\$ 72,593	\$ -
33149 Collaborative Grant	\$ 327,133	\$ -	\$ -
33153 FEMA Fire Grant	\$ -	\$ -	\$ 117,800
33154 THSO Fire Grant	\$ 12,500	\$ -	\$ -
33140 Bobby Ray Wetland	\$ -	\$ 84,835	\$ 415,720
33143 Potter Lane Wetland	\$ -	\$ 84,835	\$ 419,795
33144 Rocket Park	\$ -	\$ -	\$ 105,000
33145 THSO Police Grant	\$ -	\$ 63,787	\$ 91,000
33146 Police Retention Grant	\$ 1,000	\$ 37,000	\$ 45,000
36711 Tennis Court Reimbursement	\$ -	\$ 75,000	\$ -
33190 Used Oil Grant	\$ -	\$ 15,000	\$ -
36370 Sale of Confiscated Vehicles	\$ 870	\$ -	\$ -
36521 Sale of Police Supplies & Materials	\$ 1,225	\$ -	\$ -
36738 Donation-Animal Control	\$ -	\$ 97	\$ -

General Fund Revenue Budget

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Fiscal Year 2025/2026

	Actual 2023/2024	Estimated 2024/2025	Proposed 2025/2026
Cyber Security Grant			\$ 16,000
RAPS Mural Grant-Park Theater			\$ 10,000
RAFF PT Upgrades			\$ 193,047
Project Safe Neighborhood			\$ 53,236
Animal Friendly			\$ 5,000
LPRF Grant			\$ 40,000
MSM Grant Administration			\$ 15,000
Total Revenue	\$ 17,348,950	\$ 17,589,895	\$ 19,180,906

General Government/Administration Expenditure Operating Budget

110-41000

Fiscal Year 2025/2026

	Actual	Estimated	Proposed
	2023/2024	2024/2025	2025/2026
121 Regular Wages	\$ 538,718	\$ 573,481	\$ 640,183
122 Overtime	\$ 239	\$ 323	\$ 1,000
127 Longevity Pay	\$ 4,500	\$ 5,000	\$ 5,900
141 Fica & Medicare (Employer's Share)	\$ 44,348	\$ 48,369	\$ 58,707
142 Health, Life, Ltd Insurance	\$ 68,821	\$ 84,155	\$ 92,794
143 Retirement-TCRS	\$ 90,586	\$ 119,938	\$ 114,439
144 Retirement-457 Plan	\$ 7,600	\$ 7,630	\$ 7,800
145 Retirement-TCRS Hybrid Stabilization	\$ -	\$ 136	\$ 478
146 Workmen's Compensation	\$ 175,273	\$ 198,794	\$ 208,000
148 Employee/Community Wellness Program	\$ 3,924	\$ 2,850	\$ 3,500
149 TCRS Hybrid	\$ -	\$ 330	\$ 482
150 Retirement-401k 5%	\$ -	\$ 605	\$ 883
161 Board And Committee Members	\$ 39,600	\$ 41,035	\$ 39,600
165 City Judge	\$ 12,000	\$ 12,435	\$ 12,000
100 Total - Personnel Services	\$ 985,608	\$ 1,095,080	\$ 1,185,766
211 Postage, Box Rent, Etc.	\$ 8,955	\$ 9,586	\$ 10,100
220 Printing	\$ 3,118	\$ 3,239	\$ 5,000
230 Publicity, Subscriptions, And Dues	\$ 1,912	\$ 412	\$ 5,580
235 Memberships, Registration Fees, And Tuition	\$ 10,127	\$ 14,064	\$ 11,249
241 Electric	\$ 31,583	\$ 33,537	\$ 35,000
242 Water	\$ 1,632	\$ 1,150	\$ 1,600
244 Gas	\$ 929	\$ 1,423	\$ 1,500
245 Telephone	\$ 8,705	\$ 9,090	\$ 9,500
251 Drug Testing, Physicals	\$ 125	\$ 127	\$ 250
252 Legal Services	\$ 53,750	\$ 73,285	\$ 50,000
253 Accounting And Auditing Services	\$ 12,250	\$ 14,774	\$ 16,000
257 Warren Co Emergency Comm 911	\$ 146,250	\$ 195,000	\$ 230,000
259 Other Professional Services	\$ 140,408	\$ 66,096	\$ 72,000
261 Repair And Maintenance Motor Vehicles	\$ -	\$ 291	\$ -
263 Repair And Maintenance Office Machines And	\$ -	\$ 27,369	\$ 39,653
266 Repair And Maintenance Buildings	\$ 8,617	\$ 12,815	\$ 37,500
275 Repair & Maintenance - Elevator	\$ 3,196	\$ 3,256	\$ 4,100
280 Travel(Mileage,Meals & Fees)	\$ 1,555	\$ 1,884	\$ 1,800
290 Janitorial Services	\$ 8,400	\$ 8,111	\$ 8,500
294 Machinery And Equipment Rental	\$ 1,425	\$ 613	\$ 700
299 Miscellaneous Expenses	\$ 7,712	\$ 10,000	\$ 10,000
200 Total - Contractual Services	\$ 450,649	\$ 486,122	\$ 550,032
310 Office Supplies	\$ 3,294	\$ 2,769	\$ 2,500

General Government/Administration Expenditure Operating Budget

110-41000

Fiscal Year 2025/2026

	Actual	Estimated	Proposed
	2023/2024	2024/2025	2025/2026
320 Operating Supplies	\$ 12,663	\$ 8,599	\$ 10,000
326 Clothing And Uniforms	\$ 733	\$ 600	\$ 600
331 Gas, Oil, Diesel Fuel, Grease, Etc.	\$ -	\$ 20	\$ -
345 AED Supplies	\$ 555	\$ -	\$ -
398 Computer/Technology Equipment	\$ 13,821	\$ 19,000	\$ 104,000
300 Total - Supplies	\$ 31,066	\$ 30,988	\$ 117,100
511 Insurance On Buildings	\$ 73,501	\$ 67,639	\$ 71,697
512 Insurance On Vehicles And Equipment	\$ 84,424	\$ 1,835	\$ 1,945
513 Liability	\$ 108,635	\$ 191,074	\$ 210,181
521 Surety Bonds For Officials And Employees	\$ 432	\$ 432	\$ 300
551 Trustee Fees	\$ 5,405	\$ 7,000	\$ 7,000
500 Total - Fixed Charges	\$ 272,397	\$ 267,980	\$ 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
723 UCHRA Dues	\$ 2,895	\$ 3,585	\$ 4,275
724 Magness Library Maintenance of Effort	\$ 68,000	\$ 68,000	\$ 68,000
725 UCD District Dues	\$ 2,895	\$ 3,585	\$ 4,275
727 Chamber of Commerce Dues	\$ 5,500	\$ 5,500	\$ 5,500
728 Chamber of Commerce	\$ 50,000	\$ 44,500	\$ 12,000
730 Warren County Home Delivery Meals	\$ -	\$ -	\$ 10,000
731 Magness Library-One Time	\$ 25,000	\$ 25,000	\$ 22,000
734 Warren County Food Bank	\$ -	\$ -	\$ 2,000
737 Main Street McMinnville	\$ 35,000	\$ 35,000	\$ 35,000
747 Warren County Senior Center	\$ 28,500	\$ 30,000	\$ 30,000
751 Families in Crisis	\$ 7,600	\$ 8,000	\$ 10,000
755 Young Men United	\$ 12,113	\$ 5,000	\$ 10,000
771 TRANSFER to Tourism Fund	\$ 156,950	\$ 193,728	\$ 203,395
772 Black History Museum	\$ 9,500	\$ 9,500	\$ 7,000
773 Homeless of McMinnville Effort	\$ 7,600	\$ 20,600	\$ 7,000
776 McMinnville Special Games	\$ 4,750	\$ 4,750	\$ -
700 Total - Grants Contributions	\$ 423,357	\$ 464,172	\$ 437,870
900 Total - Capital Outlay	\$ -	\$ -	\$ -
Total - General Government/Administrator	\$ 2,190,952	\$ 2,344,343	\$ 2,581,892

Capital Outlay Budget

110-41920

Fiscal Year 2025/2026

	Actual 2023/2024	Estimated 2024/2025	Proposed 2025/2026
905 HVAC	\$ -	\$ -	\$ 75,800
911 Firearms	\$ 26,320	\$ -	\$ -
940 Machinery And Equipment	\$ -	\$ 420,947	\$ -
941 General Purpose Machinery & Equipment	\$ 33,000	\$ 41,960	\$ 36,000
942 Salt Shed	\$ -	\$ -	\$ -
944 Transportation Equipment	\$ 352,328	\$ 290,530	\$ 413,294
945 Communication Equipment	\$ 3,973	\$ 9,434	\$ 306,010
946 Safety Equipment	\$ -	\$ 273,000	\$ 17,000
948 Computer Equipment	\$ 2,505	\$ -	\$ -
949 Other Machinery And Equipment	\$ 67,977	\$ 7,237	\$ 262,573
956 Training Equipment	\$ -	\$ 72,660	\$ 42,000
957 Sidewalks/Tennis Courts	\$ 101,262	\$ 247,709	\$ 35,000
960 Misc Capital Expenditures	\$ 28,473	\$ -	\$ -
968 Fire Engine	\$ -	\$ -	\$ 747,513
987 Stormwater	\$ 169,345	\$ -	\$ -
900 Total - Capital Outlay	\$ 785,183	\$ 1,363,478	\$ 1,935,190
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Total - Capital Projects/Items	\$ 785,183	\$ 1,363,478	\$ 1,935,190

Police Expenditure Operating Budget

110-42100

Fiscal Year 2025/2026

	Actual	Estimated	Proposed
	2023/2024	2024/2025	2025/2026
121 Regular Wages	\$ 2,262,117	\$ 2,411,407	\$ 2,666,947
122 Overtime	\$ 146,559	\$ 122,783	\$ 165,000
123 Holiday Pay	\$ 105,569	\$ 124,454	\$ 139,272
124 Part-Time Wages	\$ 10,420	\$ 10,977	\$ 30,000
127 Longevity Pay	\$ 34,700	\$ 34,600	\$ 46,100
129 Supplement Wages	\$ 27,400	\$ 58,400	\$ 29,600
141 Fica & Medicare (Employer's Share)	\$ 189,108	\$ 212,180	\$ 252,998
142 Health, Life, Ltd Insurance	\$ 523,665	\$ 539,289	\$ 687,982
143 Retirement-TCRS	\$ 455,660	\$ 540,632	\$ 448,047
144 Retirement-457 Plan	\$ 30,750	\$ 31,257	\$ 31,200
145 Retirement-TCRS Hybrid Stabilization	\$ -	\$ 1,150	\$ 9,897
148 Employee/Community Wellness Program	\$ 3,275	\$ 4,635	\$ 4,700
149 TCRS Hybrid	\$ -	\$ 2,461	\$ 4,604
150 Retirement-401k 5%	\$ -	\$ 4,508	\$ 18,126
100 Total - Personnel Services	\$ 3,789,223	\$ 4,098,732	\$ 4,534,473
211 Postage, Box Rent, Etc.	\$ 307	\$ 1,513	\$ 750
220 Printing	\$ 4,875	\$ 3,323	\$ 5,000
230 Publicity, Subscriptions, And Dues	\$ 40	\$ 162	\$ 200
235 Memberships, Registration Fees, And Tuition	\$ 8,730	\$ 7,010	\$ 7,000
238 Specialized Schools	\$ 16,638	\$ 15,183	\$ 14,000
241 Electric	\$ 935	\$ 993	\$ 1,200
242 Water	\$ 244	\$ 282	\$ 300
245 Telephone	\$ 19,549	\$ 19,745	\$ 27,000
251 Drug Testing, Physicals	\$ 3,719	\$ 4,189	\$ 4,500
259 Other Professional Services	\$ 79,820	\$ 80,000	\$ 138,000
261 Repair And Maintenance Motor Vehicles	\$ 1,803	\$ 2,364	\$ 2,000
263 Repair And Maintenance Office Machines And	\$ -	\$ -	\$ 250
266 Repair And Maintenance Buildings	\$ -	\$ 3,076	\$ 1,500
269 Repair And Maintenance OtherRepair And Ma	\$ 22,727	\$ 5,000	\$ 5,000
274 Maintenance Finger PrintingMachine	\$ 1,005	\$ 2,700	\$ 2,700
280 Travel(Mileage,Meals & Fees)	\$ 12,589	\$ 13,752	\$ 13,000
290 Janitorial Services	\$ 11,455	\$ 11,350	\$ 12,000
294 Machinery And Equipment Rental	\$ 3,017	\$ 2,552	\$ 3,500
200 Total - Contractual Services	\$ 187,453	\$ 173,194	\$ 237,900
310 Office Supplies	\$ 8,176	\$ 7,196	\$ 8,250
320 Operating Supplies	\$ 29,367	\$ 23,000	\$ 37,000
326 Clothing And Uniforms	\$ 27,648	\$ 27,260	\$ 27,500
327 Fire Arm Supplies	\$ 20,432	\$ 19,237	\$ 23,750

Police Expenditure Operating Budget

110-42100

Fiscal Year 2025/2026

	Actual 2023/2024	Estimated 2024/2025	Proposed 2025/2026
331 Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 108,222	\$ 106,000	\$ 110,000
332 Motor Vehicle Parts	\$ 24,199	\$ 21,000	\$ 33,000
334 Tires, Tubes And Etc.	\$ 8,239	\$ 11,266	\$ 10,000
344 Safety Supplies	\$ 15,062	\$ 44,000	\$ 66,400
345 AED Supplies	\$ 495	\$ 195	\$ 750
398 Computer/Technology Equipment	\$ 10,031	\$ 25,000	\$ -
300 Total - Supplies	\$ 251,872	\$ 284,154	\$ 316,650
516 Worker's Comp Deductible	\$ 2,184	\$ 3,856	\$ 4,000
518 Liability Deductible	\$ 1,500	\$ 1,000	\$ 3,000
500 Total - Fixed Charges	\$ 3,684	\$ 4,856	\$ 7,000
921 Police Station	\$ 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	\$ 85,837	\$ -
970 Collaborative Grant	\$ 327,133	\$ -	\$ -
991 THSO Grant	\$ 25,829	\$ 22,291	\$ 30,750
900 Total - Capital Outlay	\$ 538,411	\$ 208,128	\$ 130,750
Total - Police	\$ 4,770,644	\$ 4,769,063	\$ 5,226,773

Fire Expenditure Operating Budget

110-42200

Fiscal Year 2025/2026

	Actual 2023/2024	Estimated 2024/2025	Proposed 2025/2026
121 Regular Wages	\$ 1,547,092	\$ 1,693,702	\$ 1,822,390
122 Overtime	\$ 68,600	\$ 58,151	\$ 50,000
123 Holiday Pay	\$ 85,474	\$ 79,513	\$ 100,690
126 Regular Scheduled Overtime	\$ 82,173	\$ 118,772	\$ 145,856
127 Longevity Pay	\$ 41,000	\$ 39,500	\$ 41,700
128 Volunteer Part-Time Wages	\$ 2,338	\$ 7,541	\$ 10,000
129 Supplement Wages	\$ 19,200	\$ 20,000	\$ 20,000
141 Fica & Medicare (Employer's Share)	\$ 136,008	\$ 154,314	\$ 187,140
142 Health, Life, Ltd Insurance	\$ 422,354	\$ 395,460	\$ 419,374
143 Retirement-TCRS	\$ 310,242	\$ 401,115	\$ 322,727
144 Retirement-457 Plan	\$ 33,073	\$ 27,893	\$ 26,650
145 Retirement-TCRS Hybrid Stabilization	\$ -	\$ 1,929	\$ 4,085
148 Employee/Community Wellness Program	\$ 8,215	\$ 7,835	\$ 8,000
149 TCRS Hybrid	\$ -	\$ 4,107	\$ 8,823
150 Retirement-401k 5%	\$ -	\$ 7,522	\$ 16,085
100 Total - Personnel Services	\$ 2,755,768	\$ 3,017,355	\$ 3,183,520
211 Postage, Box Rent, Etc.	\$ 128	\$ 61	\$ 100
220 Printing	\$ -	\$ -	\$ 225
230 Publicity, Subscriptions, And Dues	\$ 2,689	\$ 3,206	\$ 3,000
235 Memberships, Registration Fees, And Tuition	\$ 1,164	\$ 998	\$ 1,350
238 Specialized Schools	\$ 12,557	\$ 17,000	\$ 17,000
241 Electric	\$ 13,116	\$ 12,345	\$ 14,500
242 Water	\$ 4,315	\$ 5,082	\$ 4,750
244 Gas	\$ 4,779	\$ 6,312	\$ 7,500
245 Telephone	\$ 8,419	\$ 8,197	\$ 9,800
251 Drug Testing, Physicals	\$ 8,401	\$ 13,792	\$ 10,600
259 Other Professional Services	\$ 14,853	\$ 22,544	\$ 27,000
261 Repair And Maintenance Motor Vehicles	\$ 19,481	\$ 15,000	\$ 15,000
266 Repair And Maintenance Buildings	\$ 8,037	\$ 19,133	\$ 25,000
269 Repair And Maintenance OtherRepair And Ma	\$ 4,378	\$ 5,590	\$ 6,000
280 Travel(Mileage,Meals & Fees)	\$ 1,012	\$ 1,576	\$ 1,500
294 Machinery And Equipment Rental	\$ 731	\$ 653	\$ 1,100
299 Miscellaneous Expenses	\$ -	\$ -	\$ 3,000
200 Total - Contractual Services	\$ 104,098	\$ 131,491	\$ 147,425
310 Office Supplies	\$ 905	\$ 1,244	\$ 1,100
320 Operating Supplies	\$ 37,366	\$ 37,000	\$ 34,000
326 Clothing And Uniforms	\$ 14,087	\$ 22,273	\$ 16,000
329 Other Operating Supplies	\$ 42	\$ 9,072	\$ 5,000

Fire Expenditure Operating Budget

110-42200

Fiscal Year 2025/2026

	Actual 2023/2024	Estimated 2024/2025	Proposed 2025/2026
331 Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 16,525	\$ 16,373	\$ 20,000
332 Motor Vehicle Parts	\$ 4,283	\$ 7,421	\$ 5,500
333 Machinery And Equipment Parts	\$ 1,492	\$ 1,153	\$ 1,500
334 Tires, Tubes And Etc.	\$ 3,480	\$ 3,511	\$ 4,500
335 Painting or Plumbing Supplies	\$ 277	\$ 999	\$ 2,000
344 Safety Supplies	\$ 7,928	\$ 32,520	\$ 66,031
345 AED Supplies	\$ 3,340	\$ 3,000	\$ 3,000
398 Computer/Technology Equipment	\$ 2,400	\$ 4,000	\$ -
399 Communication Equipment	\$ 4,000	\$ 2,500	\$ 2,500
300 Total - Supplies	\$ 96,126	\$ 141,066	\$ 161,131
516 Worker's Comp Deductible	\$ 633	\$ 425	\$ 2,000
518 Liability Deductible	\$ -	\$ -	\$ 2,000
500 Total - Fixed Charges	\$ 633	\$ 425	\$ 4,000
944 Transportation Equipment	\$ 100,000	\$ 100,000	\$ 100,000
949 Other Machinery And Equipment	\$ 107,470	\$ -	\$ -
981 FEMA Grant	\$ -	\$ -	\$ 124,000
991 THSO Grant	\$ 14,044	\$ -	\$ -
900 Total - Capital Outlay	\$ 221,514	\$ 100,000	\$ 224,000
Total - Fire	\$ 3,178,138	\$ 3,390,337	\$ 3,720,076

Community Development Expenditure Operating Budget

110-42420

Fiscal Year 2025/2026

	Actual	Estimated	Proposed
	2023/2024	2024/2025	2025/2026
121 Regular Wages	\$ 275,480	\$ 308,909	\$ 331,666
127 Longevity Pay	\$ 4,500	\$ 5,313	\$ 5,500
141 Fica & Medicare (Employer's Share)	\$ 19,849	\$ 24,038	\$ 30,427
142 Health, Life, Ltd Insurance	\$ 78,968	\$ 79,825	\$ 87,505
143 Retirement-TCRS	\$ 48,912	\$ 57,081	\$ 60,561
144 Retirement-457 Plan	\$ 4,800	\$ 4,550	\$ 5,850
148 Employee/Community Wellness Program	\$ 900	\$ 90	\$ 1,000
100 Total - Personnel Services	\$ 433,409	\$ 479,806	\$ 522,509
211 Postage, Box Rent, Etc.	\$ 412	\$ 407	\$ 350
220 Printing	\$ 136	\$ -	\$ 150
222 Books, Catalogue, Brochure, Printing, And Binc	\$ 1,654	\$ 1,200	\$ 500
230 Publicity, Subscriptions, And Dues	\$ 1,454	\$ 1,200	\$ 500
235 Memberships, Registration Fees, And Tuition	\$ 6,236	\$ 5,519	\$ 1,200
237 Advertising	\$ 1,140	\$ 1,014	\$ 1,100
245 Telephone	\$ 2,425	\$ 2,839	\$ 2,800
251 Drug Testing, Physicals	\$ 349	\$ -	\$ 150
252 Legal Services	\$ 160	\$ -	\$ 900
259 Other Professional Services	\$ 10,807	\$ 11,703	\$ 18,250
261 Repair And Maintenance Motor Vehicles	\$ 541	\$ -	\$ 200
266 Repair And Maintenance Buildings	\$ 23	\$ -	\$ 100
280 Travel(Mileage,Meals & Fees)	\$ 616	\$ -	\$ 600
290 Janitorial Services	\$ 8,660	\$ 8,111	\$ 8,400
294 Machinery And Equipment Rental	\$ 5,815	\$ 4,613	\$ 4,300
200 Total - Contractual Services	\$ 40,428	\$ 36,606	\$ 39,500
310 Office Supplies	\$ 1,997	\$ 750	\$ 600
320 Operating Supplies	\$ 4,648	\$ 8,500	\$ 5,000
326 Clothing And Uniforms	\$ 538	\$ 665	\$ 700
331 Gas, Oil, Diesel Fuel,Grease, Etc.	\$ 1,675	\$ 1,277	\$ 1,600
332 Motor Vehicle Parts	\$ 577	\$ 68	\$ 100
398 Computer/Technology Equipment	\$ 3,863	\$ 1,500	\$ -
300 Total - Supplies	\$ 13,298	\$ 12,760	\$ 8,000
900 Total - Capital Outlay	\$ -	\$ -	\$ -
Total - Community Development	\$ 487,134	\$ 529,172	\$ 570,009

Public Works Expenditure Operating Budget

110-43100

Fiscal Year 2025/2026

	Actual	Estimated	Proposed
	2023/2024	2024/2025	2025/2026
121 Regular Wages	\$ 599,360	\$ 622,766	\$ 720,117
122 Overtime	\$ 16,898	\$ 10,944	\$ 20,000
124 Part-Time Wages	\$ -	\$ -	\$ 10,000
127 Longevity Pay	\$ 12,700	\$ 12,800	\$ 12,800
141 Fica & Medicare (Employer's Share)	\$ 45,770	\$ 49,458	\$ 64,725
142 Health, Life, Ltd Insurance	\$ 181,365	\$ 182,412	\$ 192,028
143 Retirement-TCRS	\$ 123,516	\$ 130,641	\$ 107,731
144 Retirement-457 Plan	\$ 10,450	\$ 8,478	\$ 10,400
145 Retirement-TCRS Hybrid Stabilization	\$ -	\$ 144	\$ 1,724
148 Employee/Community Wellness Program	\$ 255	\$ 225	\$ 300
149 TCRS Hybrid	\$ -	\$ 309	\$ 3,706
150 Retirement-401k 5%	\$ -	\$ 565	\$ 6,788
100 Total - Personnel Services	\$ 990,314	\$ 1,018,743	\$ 1,150,319
211 Postage, Box Rent, Etc.	\$ 66	\$ 142	\$ 100
220 Printing	\$ -	\$ -	\$ 200
230 Publicity, Subscriptions, And Dues	\$ 1,080	\$ 835	\$ 1,000
235 Memberships, Registration Fees, And Tuition	\$ 1,762	\$ 192	\$ 100
241 Electric	\$ 11,480	\$ 13,325	\$ 11,500
242 Water	\$ 2,860	\$ 4,635	\$ 4,000
244 Gas	\$ 1,543	\$ 1,159	\$ 1,000
245 Telephone	\$ 3,556	\$ 4,056	\$ 3,500
248 Storm Water Mgmt. Ms-4	\$ 12,005	\$ 12,161	\$ 10,000
251 Drug Testing, Physicals	\$ 379	\$ 826	\$ 1,000
259 Other Professional Services	\$ 19,675	\$ 4,000	\$ 4,000
261 Repair And Maintenance Motor Vehicles	\$ 229	\$ 607	\$ 1,000
262 Repair And Maintenance Machinery & Equipm	\$ 10,200	\$ 13,063	\$ 14,000
266 Repair And Maintenance Buildings	\$ 3,578	\$ 5,124	\$ 3,000
268 Repair & Maintenance Of Streets	\$ 691,926	\$ 603,500	\$ 500,000
294 Machinery And Equipment Rental	\$ 4,774	\$ 2,808	\$ 1,000
299 Miscellaneous Expenses	\$ 485	\$ 489	\$ 500
200 Total - Contractual Services	\$ 765,597	\$ 666,921	\$ 555,900
310 Office Supplies	\$ 1,387	\$ 1,001	\$ 1,000
320 Operating Supplies	\$ 12,836	\$ 15,000	\$ 14,000
322 Chemical And Laboratory Supplies	\$ 1,911	\$ 1,511	\$ 1,500
326 Clothing And Uniforms	\$ 5,535	\$ 3,999	\$ 4,000
331 Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 26,537	\$ 28,968	\$ 25,000
332 Motor Vehicle Parts	\$ 32,190	\$ 32,530	\$ 10,000
333 Machinery And Equipment Parts	\$ 541	\$ 36,378	\$ 24,000

Public Works Expenditure Operating Budget

110-43100

Fiscal Year 2025/2026

	Actual 2023/2024	Estimated 2024/2025	Proposed 2025/2026
334 Tires, Tubes And Etc.	\$ 7,863	\$ 7,497	\$ 8,000
344 Safety Supplies	\$ 1,166	\$ 1,300	\$ 1,500
398 Computer/Technology Equipment	\$ 1,736	\$ 3,500	\$ -
300 Total - Supplies	\$ 91,703	\$ 131,684	\$ 89,000
426 Culverts	\$ 4,526	\$ 9,944	\$ 10,000
452 Gravel And Stone	\$ 13,785	\$ 11,564	\$ 8,000
490 Other Materials	\$ 754	\$ 4,052	\$ 6,000
400 Total - Building Materials	\$ 19,065	\$ 25,560	\$ 24,000
516 Worker's Comp Deductible	\$ -	\$ 1,000	\$ 1,000
518 Liability Deductible	\$ -	\$ -	\$ 2,000
500 Total - Fixed Charges	\$ -	\$ 1,000	\$ 3,000
600 Total - Debt Service	\$ -	\$ -	\$ -
957 Sidewalks/Tennis Courts	\$ (4,130)	\$ -	\$ -
985 Potter Lane Wetland Project Grant	\$ 47,949	\$ 89,300	\$ 439,100
986 Bobby Ray Wetland Project Grant	\$ -	\$ 89,300	\$ 441,000
900 Total - Capital Outlay	\$ 62,319	\$ 178,600	\$ 880,100
Total - Public Works	\$ 1,928,998	\$ 2,022,508	\$ 2,702,319

Vehicle Maintenance Expenditure Operating Budget

110-43170

Fiscal Year 2025/2026

	Actual 2023/2024	Estimated 2024/2025	Proposed 2025/2026
121 Regular Wages	\$ 261,850	\$ 281,000	\$ 267,322
122 Overtime	\$ 2,528	\$ 1,019	\$ 1,000
127 Longevity Pay	\$ 5,800	\$ 6,200	\$ 3,700
141 Fica & Medicare (Employer's Share)	\$ 19,568	\$ 22,049	\$ 23,891
142 Health, Life, Ltd Insurance	\$ 78,631	\$ 86,110	\$ 81,410
143 Retirement-TCRS	\$ 46,859	\$ 52,970	\$ 41,276
144 Retirement-457 Plan	\$ 5,200	\$ 5,030	\$ 3,900
145 Retirement-TCRS Hybrid Stabilization	\$ -	\$ 46	\$ 237
149 TCRS Hybrid	\$ -	\$ 98	\$ 1,153
150 Retirement-401k 5%	\$ -	\$ 179	\$ 2,112
100 Total - Personnel Services	\$ 420,436	\$ 454,700	\$ 426,001
235 Memberships, Registration Fees, And Tuition	\$ -	\$ 1,900	\$ 1,900
241 Electric	\$ 2,888	\$ 3,476	\$ 3,000
245 Telephone	\$ 387	\$ 405	\$ 350
251 Drug Testing, Physicals	\$ 243	\$ 348	\$ 300
259 Other Professional Services	\$ -	\$ -	\$ 3,100
262 Repair And Maintenance Machinery & Equipm	\$ 54	\$ 116	\$ 100
266 Repair And Maintenance Buildings	\$ 2,053	\$ 3,983	\$ 1,000
200 Total - Contractual Services	\$ 5,624	\$ 10,229	\$ 9,750
310 Office Supplies	\$ -	\$ 116	\$ 100
320 Operating Supplies	\$ 911	\$ 1,506	\$ 1,300
326 Clothing And Uniforms	\$ 3,922	\$ 1,500	\$ 1,000
331 Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 2,290	\$ 1,970	\$ 1,700
332 Motor Vehicle Parts	\$ 547	\$ 869	\$ 750
334 Tires, Tubes And Etc.	\$ 18	\$ 348	\$ 300
341 Consumable Tools	\$ 3,405	\$ 3,476	\$ 3,000
344 Safety Supplies	\$ 180	\$ 232	\$ 200
398 Computer/Technology Equipment	\$ -	\$ 2,000	\$ -
300 Total - Supplies	\$ 11,272	\$ 12,017	\$ 8,350
516 Worker's Comp Deductible	\$ -	\$ 273	\$ 1,000
518 Liability Deductible	\$ -	\$ -	\$ 1,000
500 Total - Fixed Charges	\$ -	\$ 273	\$ 2,000
900 Total - Capital Outlay	\$ -	\$ -	\$ -
Total - Vehicle Maintenance	\$ 437,332	\$ 477,218	\$ 446,101

Animal Control Expenditure Operating Budget

110-44143

Fiscal Year 2025/2026

	Actual 2023/2024	Estimated 2024/2025	Proposed 2025/2026
121 Regular Wages	\$ 39,713	\$ 43,238	\$ 45,428
122 Overtime	\$ 2,550	\$ 2,941	\$ 2,500
124 Part-Time Wages	\$ -	\$ -	\$ 10,000
127 Longevity Pay	\$ -	\$ 339	\$ 400
141 Fica & Medicare (Employer's Share)	\$ 3,116	\$ 3,522	\$ 4,139
142 Health, Life, Ltd Insurance	\$ 3,606	\$ 169	\$ 168
143 Retirement-TCRS	\$ 9,515	\$ 8,535	\$ 8,268
144 Retirement-457 Plan	\$ 1,200	\$ 1,300	\$ 1,300
100 Total - Personnel Services	\$ 59,700	\$ 60,044	\$ 72,203
235 Memberships, Registration Fees, And Tuition	\$ 21	\$ 510	\$ 250
245 Telephone	\$ 407	\$ 581	\$ 750
251 Drug Testing, Physicals	\$ 55	\$ 68	\$ 59
259 Other Professional Services	\$ 11,671	\$ 10,994	\$ 10,000
261 Repair And Maintenance Motor Vehicles	\$ 1,219	\$ -	\$ 500
262 Repair And Maintenance Machinery & Equipm	\$ 961	\$ 428	\$ 1,000
266 Repair And Maintenance Buildings	\$ 8,134	\$ 2,210	\$ 52,500
200 Total - Contractual Services	\$ 22,467	\$ 14,791	\$ 65,059
310 Office Supplies	\$ 387	\$ 152	\$ 300
320 Operating Supplies	\$ 7,924	\$ 9,046	\$ 7,000
326 Clothing And Uniforms	\$ 483	\$ 152	\$ 300
331 Gas, Oil, Diesel Fuel,Grease, Etc.	\$ 812	\$ 630	\$ 800
332 Motor Vehicle Parts	\$ -	\$ -	\$ -
344 Safety Supplies	\$ 12	\$ -	\$ -
398 Computer/Technology Equipment	\$ -	\$ 1,000	\$ -
300 Total - Supplies	\$ 9,618	\$ 10,980	\$ 8,400
516 Worker's Comp Deductible	\$ 358	\$ -	\$ -
500 Total - Fixed Charges	\$ 358	\$ -	\$ -
Total - Animal Control	\$ 92,143	\$ 85,815	\$ 145,662

Parks & Recreation Expenditure Operating Budget

110-44451

Fiscal Year 2025/2026

	Actual	Estimated	Proposed
	2023/2024	2024/2025	2025/2026
121 Regular Wages	\$ 726,286	\$ 777,000	\$ 818,036
122 Overtime	\$ 6,074	\$ 8,375	\$ 6,000
123 Holiday Pay	\$ 3,590	\$ 4,032	\$ 4,036
124 Part-Time Wages	\$ 115,480	\$ 103,596	\$ 115,000
127 Longevity Pay	\$ 11,600	\$ 14,809	\$ 10,200
130 Seasonal Wages	\$ 269,555	\$ 238,948	\$ 270,000
141 Fica & Medicare (Employer's Share)	\$ 82,985	\$ 95,666	\$ 74,024
142 Health, Life, Ltd Insurance	\$ 181,011	\$ 197,231	\$ 234,008
143 Retirement-TCRS	\$ 127,257	\$ 145,677	\$ 131,139
144 Retirement-457 Plan	\$ 9,077	\$ 9,439	\$ 9,100
145 Retirement-TCRS Hybrid Stabilization	\$ -	\$ 438	\$ 1,338
147 Unemployment Insurance	\$ -	\$ 183	\$ -
148 Employee/Community Wellness Program	\$ 4,575	\$ 4,785	\$ 6,000
149 TCRS Hybrid	\$ -	\$ 942	\$ 2,876
150 Retirement-401k 5%	\$ -	\$ 1,726	\$ 5,156
100 Total - Personnel Services	\$ 1,537,490	\$ 1,602,847	\$ 1,686,913
201 Mybs Expenses	\$ 9,202	\$ 9,015	\$ 10,500
202 Concessions Expenses	\$ 59,391	\$ 60,000	\$ 53,000
203 Ballfield Concessions Expenses	\$ 19,350	\$ 22,000	\$ 16,000
206 Soccer Expenses	\$ 15,095	\$ 22,303	\$ 18,500
208 Pistole Concessions	\$ 5,958	\$ 5,312	\$ 7,000
211 Postage, Box Rent, Etc.	\$ 68	\$ 115	\$ 100
213 Basketball Expense	\$ 4,495	\$ 4,145	\$ 4,500
214 Basketball Concession Expense	\$ 8,422	\$ 5,623	\$ 6,000
220 Printing	\$ 225	\$ -	\$ -
230 Publicity, Subscriptions, And Dues	\$ 100	\$ -	\$ 100
235 Memberships, Registration Fees, And Tuition	\$ 4,108	\$ 3,430	\$ 5,000
237 Advertising	\$ 9,580	\$ 9,956	\$ 5,000
241 Electric	\$ 170,235	\$ 181,777	\$ 180,000
242 Water	\$ 39,980	\$ 57,519	\$ 55,000
244 Gas	\$ 3,074	\$ 3,237	\$ 3,200
245 Telephone	\$ 7,673	\$ 9,456	\$ 9,600
251 Drug Testing, Physicals	\$ 3,152	\$ 1,386	\$ 2,000
252 Legal Services	\$ -	\$ 765	\$ -
259 Other Professional Services	\$ 15,256	\$ 21,767	\$ 16,000
260 Repair And Maintenance Ballfields	\$ 5,886	\$ 5,700	\$ 6,000
261 Repair And Maintenance Motor Vehicles	\$ 2,198	\$ 2,010	\$ 2,000
262 Repair And Maintenance Machinery & Equipm	\$ 3,666	\$ 4,325	\$ 4,000
263 Repair And Maintenance Office Machines And	\$ 1,699	\$ 1,250	\$ 1,500

Parks & Recreation Expenditure Operating Budget

110-44451

Fiscal Year 2025/2026

	Actual	Estimated	Proposed
	2023/2024	2024/2025	2025/2026
265 Repair And Maintenance Grounds And Ground	\$ 14,641	\$ 14,500	\$ 12,000
266 Repair And Maintenance Buildings	\$ 40,929	\$ 41,416	\$ 40,000
269 Repair And Maintenance OtherRepair And Ma	\$ 22,694	\$ 120,000	\$ 12,000
279 Repair And Maintenance Soccer Fields	\$ 10,203	\$ 10,000	\$ 10,000
280 Travel(Mileage,Meals & Fees)	\$ 2,038	\$ 1,757	\$ 2,200
294 Machinery And Equipment Rental	\$ -	\$ 341	\$ 500
299 Miscellaneous Expenses	\$ 4,395	\$ 7	\$ -
200 Total - Contractual Services	\$ 483,713	\$ 619,111	\$ 481,700
310 Office Supplies	\$ 1,931	\$ 1,402	\$ 1,500
320 Operating Supplies	\$ 33,693	\$ 30,000	\$ 25,000
322 Chemical And Laboratory Supplies	\$ 46,936	\$ 50,000	\$ 50,000
323 Food	\$ 96	\$ 392	\$ 500
325 Recreation Supplies	\$ 4,242	\$ 5,000	\$ 6,000
326 Clothing And Uniforms	\$ 7,234	\$ 7,400	\$ 7,000
328 ID Card Supplies	\$ 610	\$ 796	\$ 1,300
329 Other Operating Supplies	\$ -	\$ -	
330 Repair And Maintenance Supplies	\$ 2,398	\$ 4,210	\$ 4,000
331 Gas, Oil, Diesel Fuel,Grease, Etc.	\$ 10,498	\$ 9,280	\$ 10,000
332 Motor Vehicle Parts	\$ 37	\$ -	
334 Tires, Tubes And Etc.	\$ 3,172	\$ -	\$ 2,000
342 Sign Parts And Supplies	\$ 2,264	\$ 2,500	\$ 2,500
344 Safety Supplies	\$ 2,625	\$ 400	\$ 1,000
345 AED Supplies	\$ 464	\$ 589	\$ 1,000
398 Computer/Technology Equipment	\$ 5,340	\$ 28,500	\$ -
300 Total - Supplies	\$ 121,539	\$ 140,468	\$ 111,800
514 League Insurance	\$ 9,639	\$ 4,943	\$ 4,943
516 Worker's Comp Deductible	\$ 405	\$ 330	\$ 330
531 Building & Office Rental	\$ 250	\$ 250	\$ 250
560 Ticket Processing Fees & Cc Charges	\$ 1,987	\$ -	\$ -
500 Total - Fixed Charges	\$ 12,280	\$ 5,523	\$ 5,523
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	\$ 452,933
660 TML 2018 Interest Civic Center	\$ 217,817	\$ 212,869	\$ 200,813
691 Bank Service Charges	\$ -	\$ -	\$ -
600 Total - Debt Service	\$ 665,280	\$ 652,869	\$ 653,746

Parks & Recreation Expenditure Operating Budget

110-44451

Fiscal Year 2025/2026

	Actual 2023/2024	Estimated 2024/2025	Proposed 2025/2026
910 WiFi Expenditures	\$ -	\$ 21,800	\$ -
949 Other Machinery And Equipment	\$ -	\$ 45,000	\$ -
964 Rocket Park Grant	\$ -	\$ 43,605	\$ 101,397
900 Total - Capital Outlay	\$ 50,471	\$ 110,405	\$ 101,397
<hr/>			
Total - Parks & Recreation	\$ 2,870,774	\$ 3,131,223	\$ 3,041,079

Park Theater Expenditure Operating Budget

110-44520

Fiscal Year 2025/2026

	Actual	Estimated	Proposed
	2023/2024	2024/2025	2025/2026
121 Regular Wages	\$ 94,985	\$ 99,419	\$ 111,509
124 Part-Time Wages	\$ 13,115	\$ 16,370	\$ 16,000
127 Longevity Pay	\$ -	\$ -	\$ 300
130 Seasonal Wages	\$ 103	\$ 664	\$ 350
141 Fica & Medicare (Employer's Share)	\$ 7,905	\$ 10,161	\$ 10,096
142 Health, Life, Ltd Insurance	\$ 18,012	\$ 14,758	\$ 9,537
143 Retirement-TCRS	\$ 16,186	\$ 18,385	\$ 20,171
144 Retirement-457 Plan	\$ 1,300	\$ 1,300	\$ 1,300
100 Total - Personnel Services	\$ 151,606	\$ 161,057	\$ 169,263
202 Concessions Expenses	\$ 19,417	\$ 18,392	\$ 17,500
211 Postage, Box Rent, Etc.	\$ 128	\$ 281	\$ 150
230 Publicity, Subscriptions, And Dues	\$ 129	\$ -	\$ 800
235 Memberships, Registration Fees, And Tuition	\$ 1,316	\$ 849	\$ 1,100
237 Advertising	\$ 45,675	\$ 45,000	\$ 40,000
241 Electric	\$ 19,763	\$ 19,739	\$ 19,000
242 Water	\$ 1,219	\$ 1,371	\$ 1,200
244 Gas	\$ 2,011	\$ 2,930	\$ 2,500
245 Telephone	\$ 2,590	\$ 2,509	\$ 2,750
251 Drug Testing, Physicals	\$ 19	\$ -	\$ -
259 Other Professional Services	\$ 11,810	\$ 12,787	\$ 13,000
263 Repair And Maintenance Office Machines And	\$ 852	\$ 768	\$ 850
266 Repair And Maintenance Buildings	\$ 12,152	\$ 17,473	\$ 14,500
280 Travel(Mileage,Meals & Fees)	\$ -	\$ -	\$ -
291 Booking Fees/Production Costs	\$ 131,067	\$ 125,000	\$ 130,000
299 Miscellaneous Expenses	\$ (62)	\$ (115)	\$ -
200 Total - Contractual Services	\$ 248,087	\$ 246,985	\$ 243,350
310 Office Supplies	\$ 525	\$ 736	\$ 750
320 Operating Supplies	\$ 9,973	\$ 2,940	\$ 4,500
322 Chemical And Laboratory Supplies	\$ 713	\$ 1,134	\$ 1,000
325 Recreation Supplies	\$ 200	\$ 116	\$ 200
329 Other Operating Supplies	\$ 1,625	\$ 2,500	\$ -
330 Repair And Maintenance Supplies	\$ 99	\$ 14	\$ 203,047
342 Sign Parts And Supplies	\$ 2,515	\$ 2,665	\$ 2,700
344 Safety Supplies	\$ 11	\$ 11	\$ -
345 AED Supplies	\$ 423	\$ -	\$ -
398 Computer/Technology Equipment	\$ 2,745	\$ 5,000	\$ -
300 Total - Supplies	\$ 18,829	\$ 15,117	\$ 212,197

Park Theater Expenditure Operating Budget

110-44520

Fiscal Year 2025/2026

	Actual 2023/2024	Estimated 2024/2025	Proposed 2025/2026
516 Worker's Comp Deductible	\$ -	\$ -	\$ 1,000
518 Liability Deductible	\$ -	\$ -	\$ 1,000
560 Ticket Processing Fees & Cc Charges	\$ 209	\$ -	\$ -
500 Total - Fixed Charges	\$ 209	\$ -	\$ 2,000
663 TML Series 2019 ParkTh. Principal	\$ 99,000	\$ 100,000	\$ 102,000
664 TML Series 2019 Interest ParkTh.	\$ 35,032	\$ 32,042	\$ 29,022
691 Bank Service Charges	\$ -	\$ -	\$ -
600 Total - Debt Service	\$ 134,032	\$ 132,042	\$ 131,022
900 Total - Capital Outlay	\$ -	\$ -	\$ -
Total - Park Theater	\$ 552,763	\$ 555,201	\$ 757,832

Urban Forestry Expenditure Operating Budget

110-44741

Fiscal Year 2025/2026

	Actual 2023/2024	Estimated 2024/2025	Proposed 2025/2026
121 Regular Wages	\$ 146,468	\$ 162,447	\$ 146,366
122 Overtime	\$ 3,562	\$ 3,594	\$ 3,000
127 Longevity Pay	\$ 4,600	\$ 4,900	\$ 3,400
141 Fica & Medicare (Employer's Share)	\$ 11,633	\$ 13,077	\$ 13,044
142 Health, Life, Ltd Insurance	\$ 33,386	\$ 35,010	\$ 38,842
143 Retirement-TCRS	\$ 25,758	\$ 29,091	\$ 19,063
144 Retirement-457 Plan	\$ 3,350	\$ 3,561	\$ 2,600
145 Retirement-TCRS Hybrid Stabilization	\$ -	\$ 168	\$ 534
148 Employee/Community Wellness Program	\$ 1,075	\$ 1,125	\$ 1,000
149 TCRS Hybrid	\$ -	\$ 360	\$ 533
150 Retirement-401k 5%	\$ -	\$ 660	\$ 2,205
100 Total - Personnel Services	\$ 229,833	\$ 253,992	\$ 230,587
241 Electric	\$ 76	\$ -	\$ -
242 Water	\$ 1,283	\$ 1,773	\$ 2,000
245 Telephone	\$ -	\$ 156	\$ 100
251 Drug Testing, Physicals	\$ 55	\$ 127	\$ 110
259 Other Professional Services	\$ 594	\$ 41	\$ -
261 Repair And Maintenance Motor Vehicles	\$ 300	\$ 443	\$ 1,000
262 Repair And Maintenance Machinery & Equipm	\$ 5,190	\$ 5,231	\$ 5,000
265 Repair And Maintenance Grounds And Ground	\$ 4,993	\$ 3,143	\$ 2,000
200 Total - Contractual Services	\$ 12,491	\$ 10,915	\$ 10,210
310 Office Supplies	\$ -	\$ 121	\$ 100
320 Operating Supplies	\$ 7,507	\$ 9,176	\$ 8,000
321 Agriculture & Horticulture Supplies	\$ 311	\$ -	\$ -
322 Chemical And Laboratory Supplies	\$ 1,969	\$ 2,719	\$ 2,500
326 Clothing And Uniforms	\$ 551	\$ 1,169	\$ 800
330 Repair And Maintenance Supplies	\$ 871	\$ -	\$ 500
331 Gas, Oil, Diesel Fuel,Grease, Etc.	\$ 8,870	\$ 7,089	\$ 8,000
332 Motor Vehicle Parts	\$ 1,868	\$ 7,458	\$ 1,000
333 Machinery And Equipment Parts	\$ 334	\$ -	\$ 1,000
334 Tires, Tubes And Etc.	\$ 2,831	\$ 980	\$ 1,000
344 Safety Supplies	\$ 18	\$ -	\$ 500
395 Trees & Shrubs	\$ 4,161	\$ 2,000	\$ 1,500
300 Total - Supplies	\$ 29,291	\$ 30,712	\$ 24,900
Total - Urban Forestry	\$ 271,615	\$ 295,619	\$ 265,697

Drug Fund Revenue Budget

111

Fiscal Year 2025/2026

	Actual 2023/2024	Estimated 2024/2025	Proposed 2025/2026
35135 Seized/Forfeited Property	\$ 51,383	\$ 6,698	\$ 10,000
35140 Drug Related Fines	\$ 15,030	\$ 17,917	\$ 15,000
36191 Interest Income	\$ 1,446	\$ 2,224	\$ 1,500
36370 Sale Of Confiscated Vehicles	\$ -	\$ -	\$ -
36400 Sale Of Surplus Property4	\$ 525	\$ -	\$ -
36410 Sale Of Seized/Forfieted Vehicles	\$ 3,745	\$ 1,498	\$ -
Revenue	\$ 72,129	\$ 28,336	\$ 26,500

Drug Investigation & Control Expenditure Budget

111-42300

Fiscal Year 2025/2026

	Actual 2023/2024	Estimated 2024/2025	Proposed 2025/2026
238 Specialized Schools	\$ -	\$ -	\$ -
245 Telephone	\$ 2,868	\$ 2,588	\$ 3,000
200 Total - Contractual Services	\$ 2,868	\$ 2,588	\$ 3,000
742 Special Investigative Funds	\$ 41,745	\$ 12,935	\$ 40,000
700 Total - Investigation	\$ 41,745	\$ 12,935	\$ 40,000
944 Transportation Equipment	\$ -	\$ 23,173	\$ -
949 Other Machinery And Equipment	\$ -	\$ 2,306	\$ 5,000
900 Total - Capital Outlay	\$ -	\$ 25,479	\$ 5,000
Total - Drug Investigation & Control	\$ 44,613	\$ 41,002	\$ 48,000

State Street Aid Revenue Budget

121

Fiscal Year 2025/2026

	Actual 2023/2024	Estimated 2024/2025	Proposed 2025/2026
33192 Multimodal Sparta Street Grant	\$ -	\$ -	\$ 60,000
33480 Crosswalk near Wal-Mart	\$ -	\$ -	\$ 40,000
33410 Grant Traffic Signal Improvement Hwy. 56	\$ -	\$ -	\$ 80,000
33450 Traffic Signal Improvement Hwy. 70	\$ 5,820	\$ 11,026	\$ 944,000
33485 Locust Street Crosswalk	\$ -	\$ -	\$ -
33550 State Highway And Street Funds	\$ (68,586)	\$ -	\$ -
33551 State Gasoline And Motor Fuel Tax	\$ 354,650	\$ 276,132	\$ 270,000
33557 2017 Gas Tax	\$ 124,724	\$ 93,226	\$ 85,000
33558 Transportation Modernization Act	\$ 2,553	\$ 6,205	\$ 6,480
33559 Additional 3 Cent Gasoline Tax	\$ 71,415	\$ 72,585	\$ 70,000
34191 Miscellaneous Income	\$ 789	\$ -	\$ -
36100 Interest Earnings	\$ 36,304	\$ 24,809	\$ 15,000
36999 Miscellaneous Revenue	\$ -	\$ 150	\$ -
Revenue	\$ 527,670	\$ 484,133	\$ 1,570,480

State Street Aid Expenditure Budget

121-43100

Fiscal Year 2025/2026

	Actual 2023/2024	Estimated 2024/2025	Proposed 2025/2026
121 Regular Wages	\$ 39,589	\$ 47,109	\$ 49,733
122 Overtime	\$ 3,409	\$ 4,487	\$ 3,000
127 Longevity Pay	\$ -	\$ 339	\$ 400
141 Fica & Medicare (Employer's Share)	\$ 3,231	\$ 3,973	\$ 4,527
142 Health, Life, Ltd Insurance	\$ 7,913	\$ 9,005	\$ 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	\$ 64,913	\$ 76,732
220 Printing	\$ -	\$ -	\$ -
245 Telephone	\$ 360	\$ 574	\$ 550
247 Street Lighting (Electric And Maint.)	\$ 206,836	\$ 229,680	\$ 220,000
251 Drug Testing, Physicals	\$ 118	\$ 68	\$ -
259 Other Professional Services	\$ 2,133	\$ 197	\$ 1,000
261 Repair And Maintenance Motor Vehicles	\$ 1,593	\$ 1,238	\$ 1,000
262 Repair And Maintenance Machinery & Equipm	\$ 661	\$ 1,284	\$ 1,500
264 Repair & Maintenance Traffic Lights	\$ 8,950	\$ 3,718	\$ 4,500
268 Repair & Maintenance Of Streets	\$ 1,986	\$ 8,877	\$ 1,000
294 Machinery And Equipment Rental	\$ -	\$ -	\$ -
200 Total - Contractual Services	\$ 222,637	\$ 246,505	\$ 229,550
320 Operating Supplies	\$ 1,025	\$ 1,179	\$ 1,000
326 Clothing And Uniforms	\$ 804	\$ 1,579	\$ 500
331 Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 4,002	\$ 2,574	\$ 3,500
342 Sign Parts And Supplies	\$ 7,748	\$ 10,126	\$ 8,250
300 Total - Supplies	\$ 13,580	\$ 15,459	\$ 13,250
452 Gravel And Stone	\$ -	\$ -	\$ 500
454 Sodium Chloride	\$ 6,713	\$ 5,793	\$ 6,000
400 Total - Building Materials	\$ 6,713	\$ 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	Estimated 2024/2025	Proposed 2025/2026
901 Traffic Signal Improvements Hwy 56 PIN 1189:	\$ -	\$ -	\$ 100,000
902 Signal Upgrades Hwy. 70 PIN 125151	\$ 20,000	\$ 13,783	\$ 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	\$ 484,483	\$ 1,405,000
<hr/>			
Total - Street Department	\$ 340,958	\$ 817,153	\$ 1,733,032

Solid Waste Collection & Disposal Revenue Budget

125

Fiscal Year 2025/2026

	Actual 2023/2024	Estimated 2024/2025	Proposed 2025/2026
34410 Refuse Collection Charges	\$ 1,875,798	\$ 2,125,000	\$ 2,125,000
36190 Interest Earnings	\$ 40,889	\$ 43,492	\$ 25,000
36538 Sale Of Materials/Scrap Non-Taxable	\$ 634	\$ 1,277	\$ -
36999 Miscellaneous Revenue	\$ 60	\$ -	\$ -
37794 Sale Of Materials (Carts)	\$ 1,175	\$ 1,792	\$ 1,500
Revenue	\$ 1,918,556	\$ 2,171,561	\$ 2,151,500

Solid Waste Collection & Disposal Expenditure Budget

125-43241

Fiscal Year 2025/2026

	Actual 2023/2024	Estimated 2024/2025	Proposed 2025/2026
121 Regular Wages	\$ 323,177	\$ 357,412	\$ 387,359
122 Overtime	\$ 10,551	\$ 12,838	\$ 10,000
127 Longevity Pay	\$ 6,500	\$ 7,900	\$ 8,200
141 Fica & Medicare (Employer's Share)	\$ 25,026	\$ 28,073	\$ 35,756
142 Health, Life, Ltd Insurance	\$ 78,094	\$ 90,158	\$ 102,810
143 Retirement-TCRS	\$ 59,555	\$ 69,891	\$ 71,431
144 Retirement-457 Plan	\$ 3,950	\$ 5,143	\$ 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	\$ 588,253	\$ 638,445
220 Printing	\$ 123	\$ -	\$ -
235 Memberships, Registration Fees, And Tuition	\$ 5,917	\$ 6,349	\$ 7,000
241 Electric	\$ 3,727	\$ 3,196	\$ 3,000
242 Water	\$ 645	\$ 532	\$ 600
251 Drug Testing, Physicals	\$ 886	\$ 596	\$ 500
252 Legal Services	\$ -	\$ 3,052	\$ -
255 Landfill Expenses & Maintenance	\$ 20,775	\$ 16,624	\$ 15,000
259 Other Professional Services	\$ 1,188	\$ 18,337	\$ 10,000
261 Repair And Maintenance Motor Vehicles	\$ 19,032	\$ 1,713	\$ 15,000
262 Repair And Maintenance Machinery & Equipm	\$ 28,818	\$ 61,599	\$ 50,000
266 Repair And Maintenance Buildings	\$ 28	\$ 761	\$ 5,000
281 Repair and Maintenance Dumpsters	\$ 15,987	\$ 32,312	\$ 50,000
295 Solid Waste Disposal	\$ 668,274	\$ 704,851	\$ 800,000
200 Total - Contractual Services	\$ 765,434	\$ 849,922	\$ 956,100
310 Office Supplies	\$ -	\$ 338	\$ 100
320 Operating Supplies	\$ 11,345	\$ 13,724	\$ 12,000
322 Chemical And Laboratory Supplies	\$ -	\$ -	\$ 1,000
326 Clothing And Uniforms	\$ 3,215	\$ 2,122	\$ 3,500
331 Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 109,007	\$ 78,885	\$ 100,000
332 Motor Vehicle Parts	\$ 49,244	\$ 24,183	\$ 45,000
333 Machinery And Equipment Parts	\$ 120	\$ -	\$ 1,000
334 Tires, Tubes And Etc.	\$ 29,230	\$ 21,706	\$ 35,000
344 Safety Supplies	\$ 829	\$ 385	\$ 500
300 Total - Supplies	\$ 202,991	\$ 141,343	\$ 198,100
452 Gravel And Stone	\$ 836	\$ 4,424	\$ 3,708
400 Total - Building Materials	\$ 836	\$ 4,424	\$ 3,708

Solid Waste Collection & Disposal Expenditure Budget

125-43241

Fiscal Year 2025/2026

	Actual 2023/2024	Estimated 2024/2025	Proposed 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	\$ -
900 Total - Capital Outlay	\$ 374,727	\$ 49,427	\$ 100,000
Total - Solid Waste Collection & Disposal	\$ 1,888,129	\$ 1,660,761	\$ 1,926,582

Tourism Fund Revenue Budget

153

Fiscal Year 2025/2026

	Actual 2023/2024	Estimated 2024/2025	Proposed 2025/2026
31921 Transfer in Hotel/Motel Tax	\$ -	\$ 126,733	\$ 193,702
31922 Penalty on Hotel/Motel Tax	\$ -	\$ -	\$ -
31923 Occupancy Tax (AirBB)	\$ -	\$ 7,845	\$ 9,693
33155 Marketing Grant	\$ -	\$ 21,000	\$ 23,000
33491 ARPA Grant	\$ -	\$ 45,917	\$ 6,500
36191 Interest Earnings	\$ -	\$ 16,129	\$ 13,000
33141 Tourism Enhancement Grant	\$ -	\$ -	\$ 95,000
36999 Miscellaneous Revenue	\$ -	\$ 79	\$ -
Gov Con Scholarship			\$ 425
Zartico Match			\$ 5,250
Revenue	\$ -	\$ 217,702	\$ 346,570

Tourism Expenditure Budget

153-47210

Fiscal Year 2025/2026

	Actual 2023/2024	Estimated 2024/2025	Proposed 2025/2026
121 Regular Wages	\$ -	\$ 27,078	\$ 59,488
122 Overtime	\$ -	\$ -	\$ -
127 Longevity Pay	\$ -	\$ -	\$ -
141 Fica & Medicare (Employer's Share)	\$ -	\$ 2,071	\$ 4,733
142 Health, Life, Ltd Insurance	\$ -	\$ 8,761	\$ 21,705
143 Retirement-TCRS	\$ -	\$ -	\$ -
144 Retirement-457 Plan	\$ -	\$ -	\$ -
145 Retirement-TCRS Hybrid Stabilization	\$ -	\$ 344	\$ 756
148 Employee/Community Wellness Program	\$ -	\$ 141	\$ 200
149 TCRS Hybrid	\$ -	\$ 739	\$ 1,625
150 Retirement-401k 5%	\$ -	\$ 1,354	\$ 2,975
100 Total - Personnel Services	\$ -	\$ 40,489	\$ 91,482
211 Postage, Box Rent, Etc.	\$ -	\$ -	\$ 100
220 Printing	\$ -	\$ 20,000	\$ 15,000
230 Publicity, Subscriptions, And Dues	\$ -	\$ 695	\$ 1,850
235 Memberships, Registration Fees, And Tuition	\$ -	\$ 115	\$ 2,550
237 Advertising	\$ -	\$ 46,917	\$ 127,900
245 Telephone	\$ -	\$ 209	\$ 540
251 Drug Testing, Physicals	\$ -	\$ 149	\$ -
252 Legal Services	\$ -	\$ -	\$ -
253 Accounting And Auditing Services	\$ -	\$ 3,766	\$ 1,000
259 Other Professional Services	\$ -	\$ 73,000	\$ 231,250
280 Travel(Mileage,Meals & Fees)	\$ -	\$ 634	\$ 2,000
200 Total - Contractual Services	\$ -	\$ 145,484	\$ 382,190
310 Office Supplies	\$ -	\$ 15	\$ 500
320 Operating Supplies	\$ -	\$ 292	\$ 2,000
326 Clothing And Uniforms	\$ -	\$ 163	\$ 150
342 Sign Parts And Supplies	\$ -	\$ 5,967	\$ -
398 Computer/Technology Equipment	\$ -	\$ 938	\$ 2,000
300 Total - Supplies	\$ -	\$ 7,376	\$ 4,650
917 The Lot Main Street	\$ -	\$ 28,500	\$ -
976 Tourism Enhancement Grant	\$ -	\$ -	\$ 100,000
900 Total - Capital Outlay	\$ -	\$ 28,500	\$ 100,000
Total - Tourism & Marketing Department	\$ -	\$ 221,848	\$ 578,322

Debt Service Fund
 211
 Fiscal Year 2025/2026

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

Capital Project Fund

312

Fiscal Year 2025/2026

	Actual 2023/2024	Estimated 2024/2025	Proposed 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	\$ 9,147	\$ 7,000
Revenue	\$ 201,664	\$ 209,147	\$ 207,000

Capital Project Expenditure Budget

312

Fiscal Year 2025/2026

	Actual 2023/2024	Estimated 2024/2025	Proposed 2025/2026
Police Station Plans	\$ -	\$ -	\$ 125,000
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
Expenditures	\$ -	\$ -	\$ 125,000

Water and Wastewater Revenue Budget

413

Fiscal Year 2025/2026

	Actual 2023/2024	Estimated 2024/2025	Proposed 2025/2026
37110 Metered Water Sales	\$ 2,814,096	\$ 2,928,641	\$ 3,090,000
37210 Sewer Service Charges	\$ 2,613,069	\$ 2,697,737	\$ 2,860,000
37191 Forfeited Discounts And Penalties	\$ 77,158	\$ 73,557	\$ 70,000
37193 Service Charges	\$ 24,268	\$ 61,026	\$ 55,000
37196 Water Tap Fees	\$ 122,691	\$ 95,810	\$ 100,000
37199 Miscellaneous	\$ 21,844	\$ 8,051	\$ 8,000
37230 Sewer User Fee	\$ 13,024	\$ 1,232	\$ 2,000
37295 Grinder Pump Maintenance Fee	\$ 3,688	\$ 4,541	\$ 4,000
37296 Sewer Tap Fees	\$ 29,656	\$ 40,774	\$ 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	\$ -	\$ -
36452 Sale of Surplus Property - Water	\$ -	\$ 58,000	\$ -
37145 SC - Cut Lock & Meter Damage	\$ 1,746	\$ 1,580	\$ 1,000
37241 Wastewater Analysis Fees	\$ -	\$ 4,455	\$ 5,000
37910 Interest Earnings	\$ 190,862	\$ 241,286	\$ 170,000
37294 Grinder Pump Installation Charges	\$ 20,525	\$ 45,473	\$ 25,000
37990 Other Non-Operating Revenues	\$ 149	\$ -	\$ -
37992 Sales Tax Adjustments	\$ 559	\$ 2,029	\$ 1,000
Revenue	\$ 5,934,537	\$ 7,153,190	\$ 15,162,000

Water Purification and Distribution Expenditure Budget

413-52100

Fiscal Year 2025/2026

	Actual 2023/2024	Estimated 2024/2025	Proposed 2025/2026
121 Regular Wages	\$ 770,458	\$ 825,528	\$ 888,680
122 Overtime	\$ 10,178	\$ 15,852	\$ 16,000
124 Part-Time Wages	\$ 1,331	\$ 4,284	\$ 5,000
127 Longevity Pay	\$ 12,400	\$ 12,900	\$ 14,400
141 Fica & Medicare (Employer's Share)	\$ 56,434	\$ 66,008	\$ 81,468
142 Health, Life, Ltd Insurance	\$ 170,788	\$ 199,286	\$ 215,944
143 Retirement-TCRS	\$ 110,715	\$ 154,055	\$ 161,852
144 Retirement-457 Plan	\$ 12,725	\$ 13,791	\$ 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	\$ 1,296,914	\$ 1,408,104
211 Postage, Box Rent, Etc.	\$ 20,075	\$ 22,604	\$ 21,000
220 Printing	\$ 8,599	\$ 6,382	\$ 7,000
230 Publicity, Subscriptions, And Dues	\$ 3,805	\$ -	\$ -
235 Memberships, Registration Fees, And Tuition	\$ 10,703	\$ 2,839	\$ 5,000
241 Electric	\$ 129,725	\$ 148,876	\$ 140,000
242 Water	\$ 23,305	\$ 24,260	\$ 22,000
244 Gas	\$ 3,203	\$ 3,444	\$ 4,000
245 Telephone	\$ 3,851	\$ 5,648	\$ 5,300
251 Drug Testing, Physicals	\$ 1,499	\$ 1,261	\$ 1,000
252 Legal Services	\$ 1,575	\$ 594	\$ 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	\$ 22,713	\$ 45,000
261 Repair And Maintenance Motor Vehicles	\$ 252	\$ 98	\$ 3,000
262 Repair And Maintenance Machinery & Equipme	\$ 2,149	\$ 4,667	\$ 6,500
263 Repair And Maintenance Office Machines And E	\$ 8,357	\$ 9,712	\$ 11,000
265 Repair And Maintenance Grounds And Ground I	\$ 435	\$ -	\$ 1,500
266 Repair And Maintenance Buildings	\$ 1,460	\$ 9,951	\$ 8,500
268 Repair & Maintenance Of Streets	\$ -	\$ -	\$ -
269 Repair And Maintenance Other Repair And Mai	\$ -	\$ -	\$ 1,000
271 Repair & Replacement-Pumps & Pump Stations	\$ 3,313	\$ 221	\$ 1,000
272 Repair & Maintenance-Water Tanks	\$ -	\$ 4,586	\$ 6,500
280 Travel(Mileage,Meals & Fees)	\$ -	\$ 1,125	\$ 2,000
293 Recording Documents (With Register's Office, S	\$ -	\$ -	\$ 100
294 Machinery And Equipment Rental	\$ 35	\$ 3	\$ 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	Estimated 2024/2025	Proposed 2025/2026
299 Miscellaneous Expenses	\$ 2,268	\$ (1,091)	\$ 2,500
200 Total - Contractual Services	\$ 303,373	\$ 288,270	\$ 316,400
310 Office Supplies	\$ 3,533	\$ 2,689	\$ 2,800
320 Operating Supplies	\$ 101	\$ 45	\$ 500
322 Chemical And Laboratory Supplies	\$ 167,546	\$ 150,000	\$ 150,000
324 Household & Janitorial Supplies	\$ 980	\$ 1,996	\$ 2,300
326 Clothing And Uniforms	\$ 12,471	\$ 10,000	\$ 8,000
329 Other Operating Supplies	\$ 18,463	\$ 19,442	\$ 18,000
331 Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 17,095	\$ 18,428	\$ 24,000
332 Motor Vehicle Parts	\$ 10,415	\$ 3,896	\$ 5,500
333 Machinery And Equipment Parts	\$ 7,497	\$ 4,390	\$ 5,500
334 Tires, Tubes And Etc.	\$ 3,866	\$ 2,281	\$ 4,000
335 Painting Or Plumbing Supplies	\$ 688	\$ 566	\$ 500
336 Electrical Supplies	\$ 27	\$ -	\$ -
338 Repair Parts For Water Or Sewer Lines, Meters,	\$ 4,934	\$ 51,292	\$ 25,000
341 Consumable Tools	\$ 1,685	\$ -	\$ -
344 Safety Supplies	\$ 2,459	\$ 1,078	\$ 2,000
354 Pump Station Chemicals	\$ 1,098	\$ -	\$ -
391 Water Meters	\$ 33,251	\$ 353,909	\$ 325,000
392 Fire Hydrants	\$ 9,032	\$ 4,797	\$ 6,000
398 Computer/Technology Equipment	\$ -	\$ 2,500	\$ 6,500
300 Total - Supplies	\$ 295,141	\$ 627,309	\$ 585,600
410 Concrete, Clay, Cement Products	\$ -	\$ -	\$ 4,000
422 Metal Pipe And Fittings	\$ 52,415	\$ 52,415	\$ 60,000
431 Lumber	\$ -	\$ -	\$ 750
452 Gravel And Stone	\$ 14,646	\$ 17,388	\$ 18,000
490 Other Materials	\$ 26,525	\$ 6,146	\$ 7,000
400 Total - Building Materials	\$ 93,586	\$ 75,949	\$ 89,750
513 Liability	\$ -	\$ -	\$ 1,000
516 Worker's Comp Deductible	\$ -	\$ -	\$ 1,000
541 Provision for Depreciation	\$ 522,067	\$ 540,354	\$ 556,565
500 Total - Fixed Charges	\$ -	\$ -	\$ 2,000
622 Principal State Loan (Dwf 03-053)	\$ 144,950	\$ 147,434	\$ 99,507
632 Interest On State Loan (Dwf 03-053)	\$ 5,533	\$ 3,049	\$ 916
647 Principal State Loan (09-082)	\$ 113,472	\$ 115,584	\$ 117,720
648 Interest State Loan (09-082)	\$ 18,079	\$ 15,973	\$ 13,828

Water Purification and Distribution Expenditure Budget

413-52100

Fiscal Year 2025/2026

	Actual 2023/2024	Estimated 2024/2025	Proposed 2025/2026
651 Principal State Loan (Dwf 09-085)	\$ 18,953	\$ 19,297	\$ 19,648
652 Interest State Loan (Dwf 09-085)	\$ 2,494	\$ 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	\$ 303,481	\$ 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	\$ 2,146,932	\$ 3,458,256	\$ 11,403,621

Wastewater Collection & Treatment Expenditure Budget

413-52200

Fiscal Year 2025/2026

	Actual 2023/2024	Estimated 2024/2025	Proposed 2025/2026
121 Regular Wages	\$ 696,635	\$ 726,574	\$ 801,237
122 Overtime	\$ 30,580	\$ 37,048	\$ 36,000
124 Part-Time Wages	\$ 1,331	\$ 4,049	\$ 5,000
127 Longevity Pay	\$ 7,400	\$ 7,500	\$ 9,700
141 Fica & Medicare (Employer's Share)	\$ 54,894	\$ 59,610	\$ 72,308
142 Health, Life, Ltd Insurance	\$ 152,425	\$ 185,498	\$ 214,575
143 Retirement-TCRS	\$ 115,805	\$ 154,710	\$ 128,564
144 Retirement-457 Plan	\$ 15,975	\$ 14,611	\$ 14,300
145 Retirement-TCRS Hybrid Stabilization	\$ -	\$ 702	\$ 1,249
148 Employee/Community Wellness Program	\$ 6,180	\$ 5,470	\$ 6,000
149 TCRS Hybrid	\$ -	\$ 1,509	\$ 2,684
150 Retirement-401k 5%	\$ -	\$ 2,763	\$ 4,914
100 Total - Personnel Services	\$ 1,081,224	\$ 1,200,043	\$ 1,296,531
211 Postage, Box Rent, Etc.	\$ 20,260	\$ 22,573	\$ 21,000
220 Printing	\$ 6,805	\$ 6,639	\$ 7,000
230 Publicity, Subscriptions, And Dues	\$ 3,805	\$ -	\$ -
235 Memberships, Registration Fees, And Tuition	\$ 7,282	\$ 2,222	\$ 6,000
241 Electric	\$ 241,439	\$ 258,918	\$ 230,000
242 Water	\$ 23,143	\$ 12,397	\$ 15,000
244 Gas	\$ 1,161	\$ 1,821	\$ 2,000
245 Telephone	\$ 2,466	\$ 2,452	\$ 2,400
251 Drug Testing, Physicals	\$ 1,200	\$ 96	\$ 500
252 Legal Services	\$ 700	\$ 478	\$ 1,000
253 Accounting And Auditing Services	\$ 6,125	\$ 7,387	\$ 8,500
254 Architectural, Engineering, And Landscaping Ser	\$ -	\$ -	\$ 1,000
259 Other Professional Services	\$ 14,372	\$ 30,000	\$ 38,000
261 Repair And Maintenance Machinery & Equipme	\$ 3,803	\$ 12,340	\$ 18,500
262 Repair And Maintenance Machinery & Equipme	\$ 9,523	\$ 16,910	\$ 18,000
263 Repair And Maintenance Office Machines And E	\$ 8,001	\$ 7,458	\$ 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	\$ 6,669	\$ 3,500
271 Repair & Replacement-Pumps & Pump Stations	\$ 40,637	\$ 89,357	\$ 90,000
277 Repair And Maintenance - Low Pressure Pumps	\$ 2,715	\$ 1,485	\$ 3,000
280 Travel(Mileage,Meals & Fees)	\$ 716	\$ 1,105	\$ 1,700
293 Recording Documents (With Register's Office, S	\$ -	\$ -	\$ 300
294 Machinery And Equipment Rental	\$ 349	\$ 498	\$ 5,000
297 Lab Analysis Expense	\$ 20,597	\$ 14,625	\$ 16,000
299 Miscellaneous Expenses	\$ 2,978	\$ 3,204	\$ 3,000

Wastewater Collection & Treatment Expenditure Budget

413-52200

Fiscal Year 2025/2026

		Actual 2023/2024	Estimated 2024/2025	Proposed 2025/2026
200	Total - Contractual Services	\$ 425,876	\$ 516,634	\$ 513,600
310	Office Supplies	\$ 1,986	\$ 1,276	\$ 1,500
320	Operating Supplies	\$ 553	\$ 229	\$ 1,000
322	Chemical And Laboratory Supplies	\$ 227,272	\$ 234,460	\$ 220,000
324	Household & Janitorial Supplies	\$ 2,690	\$ 2,109	\$ 2,000
326	Clothing And Uniforms	\$ 10,424	\$ 5,014	\$ 6,000
329	Other Operating Supplies	\$ 17,182	\$ 14,647	\$ 18,000
331	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 23,495	\$ 17,429	\$ 18,000
332	Motor Vehicle Parts	\$ 2,904	\$ 2,385	\$ 3,000
333	Machinery And Equipment Parts	\$ 17,153	\$ 13,644	\$ 19,000
334	Tires, Tubes And Etc.	\$ 96	\$ 379	\$ 2,000
335	Painting Or Plumbing Supplies	\$ 691	\$ 383	\$ 750
336	Electrical Supplies	\$ 25	\$ 287	\$ 500
338	Repair Parts For Water Or Sewer Lines, Meters,	\$ 3,501	\$ 12,878	\$ 10,000
339	Sundry Repair And Maintenance Supplies	\$ -	\$ 43	\$ 100
341	Consumable Tools	\$ 6,326	\$ 1,129	\$ 1,000
344	Safety Supplies	\$ 3,040	\$ 2,137	\$ 1,500
354	Pump Station Chemicals	\$ 8,475	\$ 6,545	\$ 8,500
398	Computer/Technology Equipment	\$ 1,585	\$ 1,500	\$ 5,000
300	Total - Supplies	\$ 327,398	\$ 316,474	\$ 317,850
410	Concrete, Clay, Cement Products	\$ 6,197	\$ 6,197	\$ 7,500
422	Metal Pipe And Fittings	\$ 20,289	\$ 20,289	\$ 22,000
431	Lumber	\$ -	\$ -	\$ 500
452	Gravel And Stone	\$ 18,190	\$ 16,270	\$ 16,000
490	Other Materials	\$ 8,537	\$ -	\$ 3,500
400	Total - Building Materials	\$ 53,212	\$ 42,755	\$ 49,500
541	Provision for Depreciation	\$ 522,067	\$ 540,354	\$ 556,565
500	Total - Fixed Charges	\$ -	\$ -	\$ -
626	Principal State Loan (Srf 03-171)	\$ 117,000	\$ 119,004	\$ 121,044
636	Interest On State Loan (Srf 03-171)	\$ 11,184	\$ 9,179	\$ 7,140
649	Interest-CG3 15-353	\$ 27,935	\$ 26,155	\$ 24,376
650	Principal - State Loan CG3 15-353	\$ 181,716	\$ 183,324	\$ 184,944
653	Principal State Loan (Srf 09-232)	\$ 45,636	\$ 46,464	\$ 47,316
654	Interest-SRF 09-232	\$ 6,786	\$ 5,957	\$ 5,114
600	Total - Debt Service	\$ 390,257	\$ 390,083	\$ 389,934

Wastewater Collection & Treatment Expenditure Budget

413-52200

Fiscal Year 2025/2026

	Actual 2023/2024	Estimated 2024/2025	Proposed 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&l Repairs	\$ -	\$ 210,000	\$ 743,174
900 Total - Capital Outlay	\$ -	\$ 389,608	\$ 894,174
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Total - Wastewater Collection & Treatment	\$ 2,277,968	\$ 2,855,597	\$ 3,461,588

Water & Wastewater Administration Expenditure Budget

413-52300

Fiscal Year 2025/2026

	Actual 2023/2024	Estimated 2024/2025	Proposed 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	\$ 175,416	\$ 185,940
512 Insurance On Vehicles And Equipment	\$ 12,642	\$ 677	\$ 13,000
513 Liability	\$ 3,199	\$ 17,828	\$ 19,611
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	\$ 433,920	\$ 460,551
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Total - Water & Wastewater Administration	\$ 393,205	\$ 465,066	\$ 491,551