Table of Contents – 25/26 Budget Presentation

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
						RECOMMENDATION
110 - GENERAL FUND						
REVENUE SUMMARY						
LOCAL TAXES		18,600,789	18,725,000	15,473,263	17,853,129	18,655,000
LICENSES & PERMITS		405,851	253,750	144,479	173,375	178,400
INTERGOVERNMENTAL REV.		4,356,813	11,307,498	4,440,133	6,131,815	13,008,500
CHARGES FOR SERVICES		382,240	264,250	206,777	248,132	273,000
FINES & COSTS		92,395	81,150	79,994	95,993	90,700
OTHER REVENUE		2,257,491	3,867,300	1,396,473	1,817,662	2,244,530
PUBLIC ENT REVENUE		221,197	218,600	181,769	218,107	247,100
TOTAL REVENUE		26,316,776	34,717,548	21,922,888	26,538,213	34,697,230
FINANCIAL SUMMARY						
EXPENDITURE SUMMARY						
Legislative Board		96,403	98,662	77,161	94,371	103,162
City Court		28,151	29,525	24,456	29,347	31,025
Central Staff		1,059,832	1,146,050	850,892	1,006,592	1,080,265
I T Department		235,791	406,150	226,842	275,819	494,860
Engineering		524,800	648,069	474,912	555,709	616,650
Stormwater		191,705	213,950	161,494	184,758	237,630
Planning Commission		2,548	4,350	2,046	2,455	3,250
City Hall Building		340,199	177,000	134,753	161,671	222,150
Maintenance		1,141,155	1,530,648	1,057,621	1,172,428	1,347,659
Administration		1,563,991	9,277,771	7,528,614	9,054,216	11,051,900
Police		5,448,835	6,417,250	4,830,638	5,580,726	5,425,500
Fire Protection		4,473,092	7,670,050	3,756,586	4,259,893	3,825,570
Codes Administration		393,453	452,800	307,589	325,650	259,113
Highways & Streets		2,599,750	2,531,796	1,651,153	1,854,140	2,368,640
Solid Waste Collection		424,588	452,500	335,683	402,819	475,000
Landfill		13,544	20,000	10,419	12,503	20,000

Cemeteries		109,456	159,100	98,916	116,019	313,700
Parks & Recreation		1,244,618	1,633,150	899,537	1,058,724	1,274,575
Meadow Park Lake		370,193	288,162	203,564	235,179	279,510
Palace Theatre		371,911	470,050	324,682	381,681	637,430
Depot		56,215	71,150	43,118	51,413	270,215
Tree Board		5,835	7,000	3,508	4,209	5,850
Outside Agencies		146,630	41,638	61,688	63,638	2,417,842
Marketing/Promotions		108,580	94,800	41,773	89,073	97,600
Debt Service		519,153	520,318	113,511	860,918	872,934
Public Works		87,606	113,650	71,771	85,145	97,807
Municipal Airport		2,573,906	931,400	253,955	301,941	755,434
Capital Projects		-			-	
TOTAL EXPENDITURES		24,131,935	35,406,988	23,546,880	28,221,036	34,585,271
REVENUE OVER/(UNDER) EXPENDITURES		2,184,841	(689,440)	(1,623,992)	(1,682,823)	111,960

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
110 - GENERAL FUND						RECOMMENDATION
LOCAL TAXES						
31100	Real & Pers Prop Tax	3,602,680	3,600,000	3,573,934.63	3,573,934.63	3,750,000.00
31300	Interest & Penalty - Prop Tax	29,681	35,000	29,587.31	35,504.77	35,000.00
31610	Local Sales Tax - Trustee	12,574,999	13,170,000	10,500,668.41	12,600,802.09	13,170,000.00
31710	Wholesale Beer Tax	766,241	775,000	608,369.30	730,043.16	750,000.00
31800	Business Tax	1,080,687	500,000	288,361.90	346,034.28	350,000.00
31810	Wholesale Liquor Insp Fee	388,358	475,000	358,605.42	430,326.50	450,000.00
31912	Cable TV Franchise Tax	158,144	170,000	113,736.44	136,483.73	150,000.00
TOTAL LOCAL TAXES		18,600,789	18,725,000	15,473,263.41	17,853,129.17	18,655,000
LICENSES & PERMITS						
32210	Beer License	11,150	14,000	10,710.75	12,852.90	10,500.00
32220	Liquor License	16,800	18,000	14,000.00	16,800.00	18,000.00
32230	License & fees	2,100		850.00	1,020.00	2,100.00
32600	Building & Related Permits	323,044	200,000	99,588.00	119,505.60	130,000.00
32630	Plumbing Permits	14,075	5,000	4,455.00	5,346.00	3,500.00
32640	Stormwater Permits	2,100	2,250	1,550.00	1,860.00	2,000.00
32650	Mechanical Permits	21,481	4,000	9,210.00	11,052.00	2,800.00
32651	Codes Reimbursements	1,901	2,500	100.00	120.00	1,500.00
32700	Other Permits (Signs, etc.)	13,200	8,000	4,015.00	4,818.00	8,000.00
TOTAL LICENSES & PERMITS		405,851	253,750	144,478.75	173,374.50	178,400
INTERGOVERNMENTAL REV.						
33190	Cares Act	173,310				
33191	State COVID	8,171		8,171.37	8,171.37	
33197	Federal Grant - Police Vests		2,200	2,075.00	2,075.00	22,000
33198	CDBG - Greenway		630,000	11,700.00		600,000
33204	Loan Fire Station		4,000,000			4,700,000
33310	Housing Auth - In Lieu Taxes	14,127	10,000	52,045.02	52,045.02	15,000
33320	TVA - In Lieu of Taxes	147,931	140,000	109,985.97	140,000.00	140,000
33330	PILOTS	216,076	200,000	189,066.59	200,000.00	250,000
33409	SRO Grant program	300,000	300,000	303,200.00	303,200.00	300,000

33410	State Law Enfor Educ Grant	28,800	36,800	60,000.00	60,000.00	28,000
33411	State Grant Police-HWY Safety	27,705	20,000	7,149.98	20,000.00	20,000
33412	PE Partners Property Conserv Grant		5,000		1,500.00	
33413	TML Safety Grant	1,250	3,500		-	
33415	State Grant - HIDTA (Police)	5,895	19,000	2,202.12	2,936.16	6,000
33416	Grant - Crime intervention		76,000	61,210.88	65,000.00	
33418	Grant - State VCIF	45,700				
33420	Grant - Tree Obstruction	767				
33425	Grant - Interchange Dr. Spec.		270,000			4,500,000
33460	State Firefighter Educ Grant	17,600	22,400	24,000.00	24,000.00	17,000
33471	Grant - State Transportation	14,476	639,210	244,524.26	244,524.26	255,000
33476	Grant - Airport Lighting	9,797		12,139.78	12,139.78	
33480	Taxiway Lights		360,000			27,000
33481	Grant - Tree Obstruction	177,019				
33489	Grant - Airport Layout Plan	2,981	192,000	82,274.36	82,274.36	
33490	State Grant - Airport maintenance	4,970	20,000	15,005.16	15,005.16	15,000
33491	Grant - TDOT AERONAUTICS 80x80 ha	1,200,000	180,000	9,048.32	9,048.32	
33495	Grant T Hangar Expansion		200,000			498,000
33498	Grant - Terminal Bldg Reno	96,564		864,147.05	864,147.05	
33510	State Sales Tax	1,482,484	1,300,000	1,119,053.42	1,342,864.10	1,300,000
33520	State Income tax	511				
33530	State Beer Tax	5,306	6,000	5,080.12	6,096.14	5,500
33540	Mixed Drink Tax	138,079	160,000	99,127.95	118,953.54	138,000
33550	State Hwy & Street Funds	22,094	22,000	16,532.83	19,839.40	22,000
33593	Corporate Excise Tax	137,382		99,474.96	99,474.96	100,000
33594	TN Sportsbetting	22,943	25,000	19,092.89	22,911.47	25,000
33595	Miscellaneous		50,000			
33713	Northwest Connector	30,159				
33800	TDOT TAP Grant - Sidewalks		2,393,388	1,005,307.83	2,393,388.00	
33821	Stg Telecomm Sales Tax	24,715	25,000	18,517.58	22,221.10	25,000
TOTAL INTERGOVERNMENTAL REV.		4,356,813	11,307,498	4,440,133.44	6,131,815.19	13,008,500
CHARGES FOR SERVICES						
34121	Clerk's Fee - Business Tax	108,269	40,000	29,968.78	35,962.54	40,000.00
34210	Driving School/Police Services	8,537	6,000	8,388.50	10,066.20	6,000.00

34240	Accident Report Charge	761	750	663.20	795.84	800.00
34742	Crsvl Recreational Park	18,083	12,000	7,650.00	9,180.00	13,000.00
34743	Meadow Park Lake (City Lake)	47,254	30,000	21,820.25	26,184.30	30,000.00
34744	City Lake Concessions	9,699	7,500	5,598.49	6,718.19	7,500.00
33745	CRP Concessions	1,300		650.00	780.00	700.00
34750	Palace Operations	11,675	7,500	8,340.00	10,008.00	10,000.00
34751	Palace Concessions	33,880	20,000	22,546.27	27,055.52	25,000.00
34754	Amphitheatre Rental	669	500	375.00	450.00	
34755	Event Ticket Sales	96,854	100,000	69,669.98	83,603.98	100,000.00
34757	Gift Shop Sales -Depot	19,933	20,000	11,951.75	14,342.10	19,000.00
34758	Room Rental - Depot	25,327	20,000	19,154.34	22,985.21	21,000.00
TOTAL CHARGES FOR SERVICES		382,240	264,250	206,776.56	248,131.87	273,000
FINES & COSTS						
35110	City Court Fines & Costs	70,173	60,000	62,594.74	75,113.69	70,000.00
35120	Parking Tickets	10			-	
35140	Drug Related Fines	16,931	18,000	13,924.18	16,709.02	16,500.00
35170	Drivers License Reimbursement	1,215	1,300	1,475.00	1,770.00	1,500.00
35180	Condemnation/Codes Violations	1,866	500		-	500.00
35300	Offender Registration	1,650	1,000	1,500.00	1,800.00	1,650.00
35400	Notification System	550	350	500.00	600.00	550.00
TOTAL FINES& COSTS		92,395	81,150	79,993.92	95,992.70	90,700
OTHER REVENUE						
36100	Interest Earnings	1,218,528	1,000,000	782,557.81	1,043,410.41	800,000.00
36210	Rent	1,310	1,300	910.00	1,300.00	1,300.00
36310	Sale of land	130,725	500,000	82,985.00		550,000.00
36330	Sale of Surplus Property	35,419	30,000	184,441.00	184,431.00	5,000.00
36340	Sale of Cemetery Lots	32,900	30,000	29,270.00	35,124.00	33,000.00
36350	Insurance Recoveries	377,153	50,000	66,069.40	66,069.40	50,000.00
36354	TML Package Bonus	3,000	3,000		3,000.00	3,000.00
36960	Sale of Bonds - Rec Center		1,800,000			
36510	Sale of Brass/Copper	4,135	2,000	1,864.50	2,237.40	3,000.00
36710	Airport Fly in Contribution	28,270	25,000	11,500.00	11,500.00	25,000.00

36714	Fire Department Donations	(150)				
36722	Planning Commission	6,200	6,000	3,950.00	4,740.00	6,000.00
36973	Allocated Costs from W & S	200,000	200,000	122,925.00	245,850.00	548,230.00
36976	W & S in lieu of taxes	220,000	220,000	110,000.00	220,000.00	220,000.00
TOTAL OTHER REVENUE		2,257,491	3,867,300	1,396,472.71	1,817,662.21	2,244,530
PUBLIC ENT REVENUE						
37199	Returned Check Charge	20	100	80.00	80.00	100.00
37503	Operating/FBO - Airport	11,343	10,000	8,306.53	9,967.84	12,000.00
37515	Hangar Rentals	168,337	180,000	157,779.49	189,335.39	195,000.00
37516	Lease Interest	5				
37990	Miscellaneous Revenue	41,492	28,500	15,603.39	18,724.07	40,000.00
TOTAL PUBLIC ENT REVENUE		221,197	218,600	181,769.41	218,107.29	247,100
TOTAL REVENUE		26,316,776	34,717,548.00	21,922,888.20	26,538,212.94	34,697,230

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
LEGISLATIVE BOARD						RECOMMENDATION
PERSONNEL SERVICES						
41110-140	HRA	7,241	4,532	3,903.40	4,684.08	6,000
41110-141	Social Security Taxes	2,144	2,300	1,861.20	2,233.44	2,600
41110-142	Employee Insurance	54,434	56,700	43,273.45	53,850.65	58,000
41110-146	Workmen's Compensation	122	200	122.96	122.96	150
41110-148	Education & Training	360	500	245.00	245.00	1,000
41110-161	Council Per Diem	28,061	28,062	24,343.30	29,211.96	28,062
TOTAL PERSONNEL SERVICES		92,363	92,294	73,749.31	90,348.09	95,812
CONTRACTUAL SERVICES						
41110-219	Internet/Networking Acce	3,264	3,000	2,686.00	3,223.20	3,500
41110-220	E-Mail	300	400	210.00	252.00	300
41110-280	Travel	150	2,368	158.20	189.84	3,000
TOTAL CONTRACTUAL SERVICES		3,714	5,768	3,054.20	3,665.04	6,800
SUPPLIES						
41110-310	Office Supplies		100	11.98	11.98	50
41110-312	Computers	33				
41110-320	Operating	293	500	345.82	345.82	500
TOTAL SUPPLIES		326	600	357.80	357.80	550
TOTAL Legislative Board		96,403	98,662	77,161.31	94,370.93	103,162

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
CITY COURT						RECOMMENDATION
PERSONNEL SERVICES						
41210-121	Judge Per Diem	20,000	20,000	16,666.70	20,000.04	20,000
41210-140	HRA					
41210-142	Insurance	7,401	9,000	7,789.48	9,347.38	10,500
41210-148	Employee Education & Tra	725	500			500
TOTAL PERSONNEL SERVICES		28,126	29,500	24,456.18	29,347.42	31,000
CONTRACTUAL SERVICES						
41210-230	Publicity, Dues & Subscr	25	25			25
TOTAL CONTRACTUAL SERVICES		25	25	-	-	25
SUPPLIES						
TOTAL SUPPLIES		-	-	-	-	-
TOTAL City Court		28,151	29,525	24,456.18	29,347.42	31,025

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
CENTRAL STAFF						RECOMMENDATION
PERSONNEL SERVICES						
41600-121	Wages	713,031	728,700	571,505.84	675,415.99	704,000
41600-123	Unscheduled Overtime	3,109	4,000	2,084.20	2,463.15	4,000
41600-135	Mgmt Education & Trainin	2,340	6,000	2,201.75	2,642.10	3,000
41600-140	HRA	1,754	5,000	722.65	867.18	2,500
41600-141	Social Security Taxes	52,648	56,100	42,642.82	50,396.06	54,500
41600-142	Employee Insurance	134,748	175,700	105,246.50	124,382.23	133,000
41600-143	Retirement	75,347	82,000	57,073.43	67,450.42	82,150
41600-146	Workmen's Compensation	1,012	1,500	650.04	650.04	715
41600-147	Unemployment Insurance	263	350	331.35	331.35	650
41600-148	Employee Education & Tra		1,500	634.46	634.46	3,000
TOTAL PERSONNEL SERVICES		984,251	1,060,850	783,093.04	925,232.97	987,515
CONTRACTUAL SERVICES						
41600-219	Internet/Networking Acce	787	1,500	850.00	1,020.00	1,250
41600-220	E-Mail	780	900	540.00	648.00	850
41600-245	Telephone	2,621	4,850	3,146.39	3,775.67	10,000
41600-255	Data Processing	22,648	30,000	25,176.00	30,211.20	30,500
41600-261	Vehicle Maintenance	999	1,000	21.77	26.12	500
41600-262	Equipment Maintenance	25			-	
41600-280	Travel	2,846	5,750	4,925.33	5,910.40	6,000
41600-290	Contractual Services	23,430	27,000	23,438.98	28,126.78	28,500
TOTAL CONTRACTUAL SERVICES		54,135	71,000	58,098.47	69,718.16	77,600
SUPPLIES						
41600-310	Office Supplies	5,158	5,000	3,224.69	3,869.63	5,000
41600-312	Computers & Related Equi	4,439			-	
41600-320	Operating Supplies	10,199	6,500	4,733.68	5,680.42	7,500
41600-326	Uniforms	1,174	2,000	1,447.15	1,736.58	2,000
41600-331	Gas, Oil, Etc	475	700	295.40	354.48	650
TOTAL SUPPLIES		21,445	14,200	9,700.92	11,641.10	15,150

CAPITAL OUTLAY						
TOTAL Central Staff		1,059,832	1,146,050	850,892.43	1,006,592.24	1,080,265

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
IT DEPARTMENT						RECOMMENDATION
PERSONNEL SERVICES						
41610-121	Wages	148,529	165,700	129,894.68	153,511.89	172,000
41610-123	Uncheduled Overtime	176	1,000	126.52	149.52	500
41610-124	Call-Out		200	63.66	75.23	200
41610-135	Mgmt Education & Training		1,000			500
41610-140	HRA	444	6,250	4,927.01	5,912.41	2,500
41610-141	Social Security Taxes	10,888	12,800	9,565.71	11,304.93	13,500
41610-142	Employee Insurance	39,133	45,400	34,273.92	40,505.54	44,750
41610-143	Retirement	19,465	21,500	15,442.87	18,250.66	25,000
41610-146	Workmen's Compensation	112	200	113.52	113.52	130
41610-147	Unemployment Insurance	48	100	48.00	48.00	130
41610-148	Employee Education & Tra	-	500	55.00	55.00	500
TOTAL PERSONNEL SERVICES		218,796	254,650	194,510.89	229,926.72	259,710
CONTRACTUAL SERVICES						
41610-220	E-Mail	240	300	170.00	204.00	250
41610-230	Publicity, Dues, & Subscrip	12,868	30,500	2,706.00	3,247.20	22,500
41610-245	Telephone	1,200	1,500	1,114.66	1,337.59	2,750
41610-261	Vehicle Maintenance	15	1,000		-	1,500
41610-262	Equipment Maintenance	350	2,500	155.51	186.61	7,500
41610-280	Travel		500	347.23	416.68	250
41610-290	Contractual	960	4,600	2,251.02	2,701.22	3,000
TOTAL CONTRACTUAL SERVICES		15,634	40,900	6,744.42	8,093.30	37,750
SUPPLIES						
41610-310	Office Supplies	172	1,000	267.23	320.68	500
41610-312	Computers & Related Equi	423	52,000	24,526.04	24,526.04	189,800
41610-320	Operating Supplies	347	2,000	675.21	810.25	1,500
41610-326	Uniforms	230	200			300
41610-331	Gas, Oil, Etc	189	400	118.17	141.80	300
TOTAL SUPPLIES		1,361	55,600	25,586.65	25,798.77	192,400

CAPITAL OUTLAY						
41610-940-002	Battery Backup					5,000
41610-940-002	generator for backup		30,000			
41610-940-002	Server		10,000		2,000.00	
41610-940-002	Drone		15,000		10,000.00	
TOTAL CAPITAL OUTLAY		-	55,000	-	12,000.00	5,000
TOTAL IT DEPARTMENT		235,791	406,150	226,841.96	275,818.80	494,860

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
ENGINEERING						RECOMMENDATION
PERSONNEL SERVICES						
41670-121	Wages	356,043	440,100	329,871.01	389,847.56	405,000
41670-123	Unscheduled Overtime	181	2,000	106.63	106.63	2,000
41670-124	Call-out	371	500			500
41670-135	Mgmt Education & Training	450	800			800
41670-140	HRA	4,350	16,000	8,549.95	10,104.49	5,000
41670-141	Social Security Taxes	26,806	29,900	24,928.18	29,460.58	31,200
41670-142	Employee Insurance	64,112	75,000	56,205.16	66,424.28	73,500
41670-143	Retirement	42,130	46,000	33,719.96	39,850.86	53,400
41670-146	Workmen's Compensation	287	1,269	1,268.74	1,268.74	300
41670-147	Unemployment Insurance	120	215	164.61	164.61	350
41670-148	Employee Education & Tra		1,300	1,050.00	1,050.00	1,300
TOTAL PERSONNEL SERVICES		494,851	613,084	455,864.24	538,277.74	573,350
CONTRACTUAL SERVICES						
41670-219	Internet/Networking Acce	1,224	1,500	952.00	1,142.40	1,300
41670-220	E-Mail	300	400	210.00	252.00	300
41670-230	Publicity, Dues & Subscr	3,428	2,000	1,018.05	1,221.66	1,500
41670-245	Telephone	2,930	4,700	3,301.44	3,961.73	6,000
41670-261	Vehicle Maintenance	3,050	1,500	12.82	15.38	1,000
41670-262	Equipment Maintenance	824	485		-	500
41670-280	Travel	127	700	287.22	344.66	500
41670-290	Contractual Services	450	4,000	1,576.71	1,892.05	3,500
TOTAL CONTRACTUAL SERVICES		12,333	15,285	7,358.24	8,829.89	14,600
SUPPLIES						
41670-310	Office Supplies	1,605	1,500	247.73	297.28	1,500
41670-312	Computer Printer	1,883	1,100	8.98	10.78	100
41670-320	Operating Supplies	1,036	3,000	2,995.76	3,594.91	3,000
41670-326	Uniforms	3,227	2,500	2,149.18	2,579.02	3,500
41670-331	Gas, Oil, Etc	3,057	4,000	1,766.26	2,119.51	3,500

41670-344	Training & Safety Supplies		100			100
TOTAL SUPPLIES		10,807	12,200	7,167.91	8,601.49	11,700
FIXED CHARGES						
41670-534	Lease Expense	6,810	7,500	4,521.63		
TOTAL FIXED CHARGES		6,810	7,500	4,521.63	-	-
CAPITAL OUTLAY						
41670-940-001	Truck					17,000
TOTAL CAPITAL OUTLAY		-	-	-	-	17,000
TOTAL Engineering		524,800	648,069	474,912.02	555,709.12	616,650

		FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ACTUAL	FY 24-25 PROJECTED	FY 25-26 MANAGER'S RECOMMENDATION
STORMWATER						
PERSONNEL SERVICES						
41680-121	Wages	102,715	113,800	92,910.48	109,803.29	123,500
41680-123	Unscheduled Overtime		2,000	17.27	17.27	1,000
41680-124	Call out	263	500			
41680-141	Social Security Taxes	6,888	8,800	6,291.14	7,434.98	9,500
41680-142	Employee Insurance	45,475	52,500	39,971.64	47,239.21	52,000
41680-143	Retirement	10,056	12,500	9,743.77	11,515.36	18,000
41680-146	Workman's Compensation	77	200	81.28	81.28	100
41680-147	Unemployment Insurance	48	100	48.00	48.00	130
41680-148	Employee Education & Tra		400	150.00	150.00	400
TOTAL PERSONNEL SERVICES		165,523	190,800	149,213.58	176,139.40	204,630
CONTRACTUAL SERVICES						
41680-220	E-Mail	120	200	85.00	102.00	150
41680-230	Publicity, Dues & Subscr	221	1,500	1,281.84	1,538.21	1,750
41680-245	Telephone	1,200	1,500	1,000.00	1,200.00	2,000
41680-261	Vehicle Maintenance		500		-	500
41680-280	Travel	34				
41680-290	Contractual Services	10,060	4,500			5,000
TOTAL CONTRACTUAL SERVICES		11,635	8,200	2,366.84	2,840.21	9,400
SUPPLIES						
41680-310	Office Supplies	127	250	138.09	165.71	200
41680-312	Computer/Network/Related	1,883			-	
41680-320	Operating Supplies	242	1,000	710.59	852.71	1,000
41680-326	Uniforms	978	500	262.68	315.22	600
41680-331	Gas, Oil, Etc.	1,047	1,200	820.23	984.28	1,200
TOTAL SUPPLIES		4,277	2,950	1,931.59	2,317.91	3,000
FIXED CHARGES						
41680-534	Lease Expense	6,810	7,500	4,521.63		

41680-565	License & Permits	3,460	4,500	3,460.00	3,460.00	3,600
TOTAL FIXED CHARGES		10,270	12,000	7,981.63	3,460.00	3,600
CAPITAL OUTLAY						
41670-940-001	Truck					17,000
TOTAL CAPITAL OUTLAY		-	-	-	-	17,000
TOTAL Stormwater		191,705	213,950	161,493.64	184,757.52	237,630

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
PLANNING COMMISSION						RECOMMENDATION
PERSONNEL SERVICES						
41700-141	Social Security Taxes	9	200			100
41700-161	Board & Committee Member	930	2,225	615.00	738.00	1,200
41700-169	Committee Lunches	974	1,175	956.02	1,147.22	1,200
TOTAL PERSONNEL SERVICES		1,913	3,600	1,571.02	1,885.22	2,500
SUPPLIES						
41700-320	Operating Supplies	635	750	475.00	570.00	750
TOTAL SUPPLIES		635	750	475.00	570.00	750
TOTAL Planning Commission		2,548	4,350	2,046.02	2,455.22	3,250

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
CITY HALL BUILDING						RECOMMENDATION
CONTRACTUAL SERVICES						
41810-211	Postage	8,487	10,000	8,359.65	10,031.58	12,500
41810-219	Internet	2,014	3,200	1,544.67	1,853.60	2,500
41810-230	Publicity, Dues & Subscr		100	32.00	38.40	50
41810-241	Electric	87,210	95,000	70,693.16	84,831.79	95,000
41810-242	Water	980	1,000	827.14	992.57	1,100
41810-245	Telephone	10,839	11,000	7,922.71	9,507.25	11,000
41810-249	Garbage Pickup	565	1,300	877.68	1,053.22	2,500
41810-262	Equipment Maintenance	2,949	1,150	581.50	697.80	1,000
41810-267	Facility Maintenance	21,507	17,000	15,591.87	18,710.24	19,000
41810-290	Contractual Services	28,901	30,000	23,342.07	28,010.48	36,000
TOTAL CONTRACTUAL SERVICES		163,453	169,750	129,772.45	155,726.94	180,650
SUPPLIES						
41810-312	Computers/networking		162	161.98	161.98	
41810-320	Operating Supplies	5,594	6,988	4,818.39	5,782.07	6,500
41810-344	Safety Supplies/Training		100			
TOTAL SUPPLIES		5,594	7,250	4,980.37	5,944.05	6,500
FIXED CHARGES						
41810-533	Rental: Machinery & Equi					
TOTAL FIXED CHARGES		-	-	-	-	-
CAPITAL OUTLAY						
41810-930-002	City Hall roof	171,152				
41810-930-001	Parking Lot Repaving					35,000
TOTAL CAPITAL OUTLAY		171,152	-	-	-	35,000
TOTAL City Hall Building		340,199	177,000	134,752.82	161,670.99	222,150

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
MAINTENANCE						RECOMMENDATION
PERSONNEL SERVICES						
41900-121	Wages	611,411	672,100	535,314.84	632,644.81	765,700
41900-123	Unscheduled Overtime	518	4,000	892.09	1,054.29	2,000
41900-124	Call-Out Pay	7,420	8,000	7,708.94	9,110.57	7,500
41900-140	HRA	4,727	10,000	7,618.80	9,142.56	10,000
41900-141	Social Security Taxes	46,262	53,300	41,067.02	48,533.75	59,000
41900-142	Employee Insurance	191,645	207,500	158,048.80	186,784.95	207,000
41900-143	Retirement	59,939	77,000	55,757.60	65,895.35	88,529
41900-146	Workmen's Compensation	15,460	18,448	18,447.85	18,447.85	19,500
41900-147	Unemployment Insurance	384	500	371.52	371.52	500
41900-148	Employee Education & Tra		500	78.00	93.60	100
TOTAL PERSONNEL SERVICES		937,767	1,051,348	825,305.46	972,079.24	1,159,829
CONTRACTUAL SERVICES						
41900-220	E-Mail	180	250	130.00	156.00	180
41900-230	Publicity, Dues & Subscr	1,946	3,450	1,858.50	2,230.20	2,500
41900-241	Electric	4,472	6,000	3,178.90	3,814.68	5,500
41900-242	Water	1,540	1,500	1,228.05	1,473.66	1,550
41900-244	Natural Gas	5,834	6,300	5,761.31	6,913.57	7,000
41900-245	Telephone	1,581	1,800	1,359.26	1,631.11	1,700
41900-261	Vehicle Maintenance	4,511	10,000	6,287.97	7,545.56	8,000
41900-262	Equipment Maintenance	19,400	30,000	6,675.91	8,011.09	27,000
41900-267	Facility Maintenance	4,338	9,000	7,977.81	9,573.37	12,000
41900-280	Travel		500			
TOTAL CONTRACTUAL SERVICES		43,802	68,800	34,457.71	41,349.25	65,430
SUPPLIES						
41900-310	Office Supplies	124	750	403.54	484.25	500
41900-313	Chain Saw & Weed Eaters	3,117	2,500		2,000.00	2,500
41900-320	Operating Supplies	36,050	35,000	29,752.05	35,702.46	36,000

* Wages includes 1 new employee +
4 seasonal employees

41900-326	Uniforms	7,612	10,500	7,247.69	8,697.23	9,000
41900-331	Gas, Oil, Etc	54,299	47,500	22,488.91	26,986.69	50,000
41900-341	Consumable Tools	3,000	4,000	3,280.58	3,936.70	4,000
41900-344	Safety Supplies/Training	242	300			400
TOTAL SUPPLIES		104,444	100,550	63,172.77	77,807.32	102,400
FIXED CHARGES						
41900-534	Lease Expense	55,142	86,950	53,492.35		
TOTAL FIXED CHARGES		55,142	86,950	53,492.35	-	-
CAPITAL OUTLAY						
41900-940-002	Mower					20,000
41900-940-003	Right of way mower		125,000	31,927.45	31,927.45	
41900-940-003	Zero turn mower		24,000			
41900-940-003	Freeon Machine		8,000			
41900-940-003	Salt box		10,000			
41900-940-017	Truck		56,000	49,265.00	49,265.00	
TOTAL CAPITAL OUTLAY		-	223,000	81,192.45	81,192.45	20,000
TOTAL Maintenance		1,141,155	1,530,648	1,057,620.74	1,172,428.26	1,347,659

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
ADMINISTRATION						RECOMMENDATION
PERSONNEL SERVICES						
41990-136	Continuing Education		350	350.00	350.00	500
41990-140	HRA	17,523	12,500	10,547.95	12,657.54	10,000
41990-142	Employee Insurance	101,677	152,000	124,878.62	149,854.34	165,000
41990-143	Retirement	337	440	332.52	399.02	700
41990-149	Wellness Program	1,636	2,000	1,698.23	2,000.00	2,000
TOTAL PERSONNEL SERVICES		121,174	167,290	137,807.32	165,260.91	178,200
CONTRACTUAL SERVICES						
41990-230	Publicity, Dues & Subscr	27,122	37,000	33,507.43	40,208.92	37,000
41990-236	Public Relations	9,182	15,000	12,819.96	15,383.95	16,000
41990-250	New Hire Background Chec	275			-	
41990-251	Medical Services	5,267	3,500	2,820.00	3,384.00	5,000
41990-252	Legal Services	56,149	55,000	48,308.25	57,969.90	60,000
41990-253	Accounting & Auditing	19,450	20,000	15,870.00	19,044.00	20,000
41990-255	Time & Attendance	69			-	
41990-259	Recording Fees	337	750	182.00	218.40	500
41990-262	Equipment Maintenance	24			-	
41990-267	Facility Maintenance		2,000	323.06	387.67	1,000
41990-290	Contractual Services	11,942	24,700	9,941.07	11,929.28	20,000
41990-292	Codification Service	375	2,500	531.53	637.84	2,000
41990-293	Compensation & Wage Study				-	15,000
TOTAL CONTRACTUAL SERVICES		130,191	160,450	124,303.30	149,163.96	176,500
SUPPLIES						
41990-320	Operating Supplies		3,910	1,239.33	1,487.20	1,500
41990-328	Welcome Signs Maintenanc	7,724	4,000	2,465.79	2,958.95	5,000
41990-329	Beautification	600	600	107.24	107.24	10,000
TOTAL SUPPLIES		8,324	8,510	3,812.36	4,553.38	16,500
FIXED CHARGES						
41990-513	Liability & Property Ins	324,070	359,200	358,629.87	358,629.87	400,000

41990-555	Bank Service Charges	320	350	282.36	338.83	400
TOTAL FIXED CHARGES		324,391	359,550	358,912.23	358,968.70	400,400
GRANTS, CONTR. & OTHERS						
41990-720-003	Cumb Co Veterans Affairs	25,000	25,000	25,000.00	25,000.00	25,000
41990-720-009	Crsvl/Cumb Co Animal She	147,960	150,000		150,000.00	150,000
41990-720-011	Sports Authority		1,846,223	4,040,190.15	4,040,500.00	
41990-720-702	Special Event Costs	21,951	15,000	8,519.16	10,222.99	30,000
41990-730	Mixed Drink (School Share)	69,218	75,000	44,908.43	53,890.12	69,000
41990-763	Operating Capital Projects	715,783	6,459,748	2,785,160.95	4,096,655.59	9,959,500
TOTAL GRANTS, CONTR., & OTHERS		979,911	8,570,971	6,903,778.69	8,376,268.70	10,233,500
CAPITAL OUTLAY						
41990-940-003	Time Keeping Software		11,000			46,800
TOTAL CAPITAL OUTLAY		-	11,000	-	-	46,800
TOTAL Administration		1,563,991	9,277,771	7,528,613.90	9,054,215.66	11,051,900

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
POLICE						RECOMMENDATION
PERSONNEL SERVICES						
42100-121	Wages	2,699,116	2,949,000	2,334,336.82	2,758,761.70	3,000,000
42100-122	Scheduled overtime	10,000	18,000	3,206.71	3,789.75	10,000
42100-123	Unscheduled Overtime	113,468	130,000	105,935.43	125,196.42	120,000
42100-124	Call-Out Pay	12,721	18,000	12,852.81	15,189.68	18,000
42100-135	Mgmt Education & Training	200	6,000	400.00	480.00	1,500
42100-140	HRA	26,493	25,500	20,447.19	24,536.63	25,000
42100-141	Social Security Taxes	213,913	237,100	184,412.13	217,941.61	240,900
42100-142	Employee Insurance	581,506	699,100	506,952.73	599,125.95	664,000
42100-143	Retirement	254,936	337,000	239,727.10	283,313.85	341,300
42100-146	Workmen's Compensation	89,587	95,790	96,023.04	96,023.04	86,700
42100-147	Unemployment Insurance	1,273	1,500	1,159.64	1,159.64	3,000
42100-148	Employee Education & Tra	55,186	45,000	19,978.54	23,974.25	45,000
TOTAL PERSONNEL SERVICES		4,058,399	4,561,990	3,525,432.14	4,149,492.51	4,555,400
CONTRACTUAL SERVICES						
42100-211	Postage	231	500	286.72	344.06	400
42100-219	Internet/Networking Acce	22,586	25,000	20,572.51	24,687.01	25,500
42100-220	E-Mail	4,002	4,000	3,243.51	3,892.21	5,500
42100-230	Publicity, Dues & Subscr	43,907	50,000	11,498.46	13,798.15	45,000
42100-236	Public Relations	202	1,500	718.00	861.60	2,000
42100-237	Safety Programs		2,500		-	
42100-241	Electric	17,718	18,000	15,086.62	18,103.94	18,500
42100-242	Water	1,532	1,500	1,332.22	1,598.66	1,750
42100-244	Natural Gas	1,266	2,000	1,303.17	1,563.80	2,000
42100-245	Telephone	12,169	15,000	10,871.80	13,046.16	14,000
42100-249	Garbage	404	1,000	801.72	962.06	1,200
42100-251	DUI Blood Draws	1,356	2,500	671.08	805.30	1,500
42100-259	Social services		2,000	296.79	356.15	1,000
42100-261	Vehicle Maintenance	54,058	55,000	48,958.21	58,749.85	60,000
42100-262	Equipment Maintenance	31,211	40,000	2,310.76	2,772.91	35,000

42100-267	Facility Maintenance	11,824	15,000	5,159.71	6,191.65	15,000
42100-280	Travel	33,502	30,000	19,959.71	23,951.65	30,000
42100-290	Contractual Services	51,505	45,000	19,375.08	23,250.10	20,000
42100-292	Central Communications	275,000	275,000	206,250.00	275,000.00	275,000
TOTAL CONTRACTUAL SERVICES		562,473	585,500	368,696.07	469,935.28	553,350
SUPPLIES						
42100-310	Office Supplies	2,145	5,000	3,195.69	3,834.83	4,000
42100-312	Computers & Related Equi	5,572	1,000	982.99	1,179.59	
42100-320	Operating Supplies	142,242	35,000	15,056.25	18,067.50	35,000
42100-321	Offender Registration Ex	614	1,000	681.28	817.54	1,500
42100-323	Radios & pagers	12,162	15,000		-	15,000
42100-326	Uniforms	34,817	40,000	29,197.84	35,037.41	45,000
42100-327	Weapons/Ammo	70,489	40,000	27,148.95	32,578.74	35,000
42100-328	Educational Supplies		1,000		-	
42100-329	Citizens Pol acad/VIP Patrol		260		-	
42100-331	Gas, Oil, Etc	120,231	100,000	77,150.09	92,580.11	110,000
42100-344	Safety Supplies/Training		2,500		-	2,000
TOTAL SUPPLIES		388,272	240,760	153,413.09	184,095.71	247,500
FIXED CHARGES						
42100-534	Lease Expense	73,260	73,000	48,685.59		
TOTAL FIXED CHARGES		73,260	73,000	48,685.59	-	-
GRANTS, CONTR., & OTHERS						
42100-720	TACT Team	14,266	12,500	1,226.28	8,000.00	10,000
42100-730	GHSO Grant	27,705	20,000	7,149.98	14,801.56	20,000
42100-731	Crime Stoppers	7,500	7,500		7,500.00	7,500
42100-733	HIDTA Grant	5,895	15,000	2,202.12	22,012.12	15,000
TOTAL GRANTS, CONTR., & OTHERS		55,366	55,000	10,578.38	52,313.68	52,500
CAPITAL OUTLAY						
42100-940-011	Miscellaneous Eq					16,750

42100-940-011	Update reporting system		70,000	73,396.02	73,396.02	
42100-940-011	Swat Van		76,000	63,943.88	65,000.00	
42100-940-011	Expand impound lot		40,000			
42100-930-005	Roof- Misc Imp		310,000	279,730.00	279,730.00	
42100-930-003	Door - Misc Imp	11,000				
42100-940-011	cameras		45,000			
42100-940-002	Vehicle s	300,065	360,000	306,762.44	306,762.44	
TOTAL CAPITAL OUTLAY		311,065	901,000	723,832.34	724,888.46	16,750
TOTAL Police		5,448,835	6,417,250	4,830,637.61	5,580,725.64	5,425,500

		FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ACTUAL	FY 24-25 PROJECTED	FY 25-26 MANAGER'S RECOMMENDATION
FIRE PROTECTION						
PERSONNEL SERVICES						
42200-121	Wages	1,523,387	1,696,600	1,432,060.50	1,692,435.14	1,850,000
42200-122	Scheduled Overtime	62,091	70,000	55,527.82	65,623.79	60,000
42200-123	Unscheduled Overtime	232,542	100,000	71,440.27	84,429.41	100,000
42200-124	Call-Out Pay	11,552	18,000	17,647.79	20,856.48	15,000
42200-135	Mgmt Education & Training	242			-	
42200-140	HRA	18,338	20,000	15,838.30	19,005.96	20,000
42200-141	Social Security Taxes	139,344	144,800	116,978.64	138,247.48	155,000
42200-142	Employee Insurance	359,677	468,500	359,865.44	425,295.52	460,000
42200-143	Retirement	165,157	198,000	157,317.77	185,921.00	207,700
42200-146	Workmen's Compensation	34,316	40,850	40,172.26	40,172.26	41,000
42200-147	Unemployment Insurance	909	1,000	859.84	859.84	2,000
42200-148	Employee Education & Tra	17,829	35,000	17,739.08	21,286.90	25,000
42200-162	Volunteer Firemen Wages	51,650	9,500	3,591.00	4,668.30	10,000
TOTAL PERSONNEL SERVICES		2,617,034	2,802,250	2,289,038.71	2,698,802.07	2,945,700
CONTRACTUAL SERVICES						
42200-211	Postage	71	250	69.64	83.57	200
42200-216	Cable	2,143	2,400	952.66	1,143.19	2,200
42200-219	Internet/Networking Acce	5,931	6,500	4,949.92	5,939.90	6,500
42200-220	E-Mail	720	750	500.00	600.00	720
42200-230	Publicity, Dues & Subscr	21,985	18,000	15,825.51	18,990.61	19,000
42200-236	Public Relations		500	486.68	584.02	750
42200-241	Electric	15,478	18,000	13,475.54	16,170.65	17,000
42200-242	Water	3,603	3,500	2,771.02	3,325.22	3,500
42200-244	Natural Gas	5,808	7,000	6,187.89	7,425.47	7,500
42200-245	Telephone	8,440	10,000	7,654.71	9,185.65	10,000
42200-249	Garbage Pickup	2,773	3,000	2,856.66	3,427.99	5,500
42200-261	Vehicle Maintenance	391,751	52,000	45,393.96	54,472.75	55,000
42200-262	Equipment Maintenance	58,040	36,940	9,061.56	10,873.87	45,000
42200-267	Facility Maintenance	25,183	41,200	5,137.13	6,164.56	25,000
42200-280	Travel	5,636	10,000	2,387.93	2,865.52	8,000

42200-290	Contractual Services	3,960	8,000	3,365.00	4,038.00	6,000
42200-291	Central Communications	275,000	275,000	206,250.00	275,000.00	275,000
TOTAL CONTRACTUAL SERVICES		826,521	493,040	327,325.81	420,290.97	486,870
SUPPLIES						
42200-310	Office Supplies	968	3,500	3,259.06	3,910.87	4,000
42200-312	Computers & Related Equi	313	60	54.60	65.52	-
42200-320	Operating Supplies	46,706	50,000	24,440.07	29,328.08	46,000
42200-322	Haz Materials/Rescue Sup	30,619	25,000	23,840.11	28,608.13	29,000
42200-323	Radios/Pagers	32,319	33,700	33,600.34	40,320.41	45,000
42200-325	Bunker/Turn Out Gear	66,100	35,000	2,140.48	2,568.58	25,000
42200-326	Uniforms	18,361	22,000	11,836.92	14,204.30	18,000
42200-327	Volunteer Firemen Unifor	5,399	3,000		-	
42200-328	Educational Supplies		200		-	
42200-329	Medical Supplies	14,624	25,000	8,331.45	9,997.74	16,000
42200-330	Respiratory Protect Prog	395	5,000		-	4,000
42200-331	Gas, Oil, Etc	30,838	30,000	17,037.95	20,445.54	30,000
42200-344	Safety Supplies/Training		4,100	4,020.24		
TOTAL SUPPLIES		246,642	236,560	128,561.22	149,449.18	217,000
FIXED CHARGES						
42200-533	Rental Mach & eq	2,823				
42200-534	Lease Expense	30,704	31,000	20,309.60		
TOTAL FIXED CHARGES		33,527	31,000	20,309.60	-	-
GRANTS, CONTR., & OTHERS						
42200-720-001	Emergency Management Age	32,000	32,000	32,000.00	32,000.00	32,000
42200-720-002	Cumb Co Rescue Squad	10,000	10,000	10,000.00	10,000.00	10,000
TOTAL GRANTS, CONTR., & OTHERS		42,000	42,000	42,000.00	42,000.00	42,000
CAPITAL OUTLAY						
42200-930-001	Station 2 Relocate	696,967	4,000,000	886,196.31	886,196.31	
42200-940-015	Lifepack Units	10,400	65,200	63,154.07	63,154.07	134,000
TOTAL CAPITAL OUTLAY		707,367	4,065,200	949,350.38	949,350.38	134,000

TOTAL Fire Protection		4,473,092	7,670,050	3,756,585.72	4,259,892.60	3,825,570

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
CODES ADMINISTRATION						RECOMMENDATION
PERSONNEL SERVICES						
42420-121	Wages	234,542	256,300	189,795.42	210,761.82	150,000
42420-123	Unscheduled Overtime	28	500	231.67	273.79	500
42420-140	HRA	325	1,000	784.22	941.06	1,000
42420-141	Social Security Taxes	17,406	19,000	14,115.25	15,651.69	11,500
42420-142	Employee Insurance	57,227	65,400	42,395.94	48,035.78	36,250
42420-143	Retirement	20,974	24,500	16,176.19	16,806.91	16,650
42420-146	Workmen's Compensation	4,828	5,500	5,382.02	5,382.02	3,033
42420-147	Unemployment Insurance	96	100	72.00	72.00	150
42420-148	Employee Education & Tra	2,766	1,800	350.00	420.00	1,500
TOTAL PERSONNEL SERVICES		338,192	374,100	269,302.71	298,345.08	220,583
CONTRACTUAL SERVICES						
42420-211	Postage	221	450	364.92	437.90	750
42420-219	Internet	1,632	1,850	930.14	1,116.17	1,650
42420-220	E-Mail	180	250	130.00	156.00	180
42420-230	Publicity, Dues & Subscr	18,101	19,000	10,370.72	12,444.86	18,000
42420-245	Telephone	2,400	3,000	1,714.66	2,057.59	2,600
42420-249	Garbage Pickup		100	50.00	60.00	
42420-261	Vehicle Maintenance	255	1,000	980.73	1,176.88	1,250
42420-269	Demolition, Clean-up & Attorneys	4,036	13,200	1,985.20	2,382.24	3,500
42420-280	Travel	684	750		-	600
42420-290	Contractual	5,937	3,500	2,722.83	3,267.40	3,500
TOTAL CONTRACTUAL SERVICES		33,446	43,100	19,249.20	23,099.04	32,030
SUPPLIES						
42420-310	Office Supplies	367	650	509.56	611.47	750
42420-312	Computers & Related Equi	1,999			-	
42420-320	Operating Supplies	1,257	750	268.37	322.04	2,500
42420-326	Uniforms	1,223	1,000	752.42	902.90	750
42420-331	Gas, Oil, Etc	4,261	2,000	1,974.20	2,369.04	2,500
42420-344	Safety Supplies/Training		200			

TOTAL SUPPLIES		9,107	4,600	3,504.55	4,205.46	6,500
FIXED CHARGES						
42420-534	Lease Expense	12,708	13,000	15,532.52		
TOTAL FIXED CHARGES		12,708	13,000	15,532.52	-	-
Capital Outlay						
42420-940-002	Vehicle		18,000			20,000
TOTAL CAPITAL OUTLAY			18,000			
TOTAL Codes Administration		393,453	452,800	307,588.98	325,650	259,113

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
HIGHWAYS & STREETS						RECOMMENDATION
PERSONNEL SERVICES						
43100-121	Wages	672,231	729,600	579,479.74	684,839.69	760,000
43100-123	Unscheduled Overtime	1,900	15,000	1,229.90	1,453.52	5,000
43100-124	Call-Out	14,802	19,000	16,285.76	19,246.81	20,000
43100-140	HRA	1,594	6,000	1,963.84	2,356.61	6,000
43100-141	Social Security Taxes	50,883	59,000	43,918.19	51,903.32	60,100
43100-142	Employee Insurance	197,582	246,000	166,847.42	197,183.31	257,000
43100-143	Retirement	59,478	69,400	52,314.91	61,826.71	82,100
43100-146	Workmen's Compensation	35,592	43,308	43,307.52	43,307.52	41,500
43100-147	Unemployment Insurance	385	500	360.00	360.00	1,000
43100-148	Employee Education & Tra	981	2,000	800.00	800.00	1,000
TOTAL PERSONNEL SERVICES		1,035,429	1,189,808	906,507.28	1,063,277.49	1,233,700
CONTRACTUAL SERVICES						
43100-220	E-Mail	240	300	170.00	204.00	240
43100-230	Publicity, Dues & Subscr	2,386	3,000	2,057.50	2,469.00	2,500
43100-241	Electric	4,838	6,000	3,636.91	4,364.29	5,000
43100-242	Water	1,979	2,000	1,196.95	1,436.34	1,750
43100-244	Natural Gas	3,130	3,000	2,932.88	3,519.46	3,750
43100-245	Telephone	1,243	1,200	937.92	1,125.50	1,200
43100-261	Vehicle Maintenance	20,755	29,500	26,961.03	32,353.24	35,000
43100-262	Equipment Maintenance	23,962	15,000	12,140.84	14,569.01	20,000
43100-264	Street Lighting Maintena	14,177	15,000	4,415.31	5,298.37	10,500
43100-267	Facility Maintenance	2,470	5,000	2,011.98	2,414.38	5,000
43100-268	Street Striping	21,455	30,000	12,515.06	15,018.07	30,000
43100-280	Travel	44				
43100-290	Contractual Services		1,000	862.57	1,035.08	1,000
TOTAL CONTRACTUAL SERVICES		96,679	111,000	69,838.95	83,806.74	115,940
SUPPLIES						
43100-310	Office Supplies	206	400	341.92	410.30	400

43100-312	Computers & Related Equi	189			-	
43100-320	Operating Supplies	15,475	25,000	21,701.27	26,041.52	27,000
43100-326	Uniforms	7,235	11,000	8,679.58	10,415.50	12,000
43100-331	Gas, Oil, Etc	40,293	50,000	27,977.28	33,572.74	50,000
43100-342	Street Signs	8,932	9,500	9,445.01	11,334.01	12,000
43100-343	Traffic Signalization	18,876	30,000	27,044.19	32,453.03	35,000
43100-344	Safety Supplies/Training	1,760	2,000	440.10	528.12	2,000
TOTAL SUPPLIES		92,966	127,900	95,629.35	114,755.22	138,400
BUILDING MATERIALS						
43100-410	Sidewalk Program Supplie	19,613	26,500	19,368.49	23,242.19	25,000
43100-452	Gravel & Sand	14,258	20,000	2,581.36	3,097.63	20,000
43100-454	Sodium Chloride - Road S	30,897	80,000	72,194.20	86,633.04	80,000
43100-471	Asphalt - Asphalt Filler	700,841	610,588	371,299.28	445,559.14	551,000
43100-479	Cold Mix	4,148	5,000	1,179.45	1,415.34	5,000
43100-480	DuraPatcher Bitumous	5,207	26,000	4,267.36	5,120.83	26,000
43100-490	Drainage Improvements	8,450	10,000	6,740.00	8,088.00	10,000
TOTAL BUILDING MATERIALS		783,413	778,088	477,630.14	573,156.17	717,000
FIXED CHARGES						
43100-533	Rental: Machinery & Equi	125				600
43100-534	Lease Expense	90,611	114,500	82,403.14		
TOTAL FIXED CHARGES		90,736	114,500	82,403.14	-	600
CAPITAL OUTLAY						
43100-940-001	Miscellaneous Equipment	177,160				
43100-940-009	tandem dump tk	135,305				
43100-940-024	Bucket truck	188,063	210,500	19,144.04	19,144.04	
43100-940-024	Vehicles					103,000
43100-950-006	Parking Lot E. Second Street					60,000
TOTAL CAPITAL OUTLAY		500,528	210,500	19,144.04	19,144.04	163,000
TOTAL Highways & Streets		2,599,750	2,531,796	1,651,152.90	1,854,139.66	2,368,640

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
SOLID WASTE COLLECTION						RECOMMENDATION
CONTRACTUAL SERVICES						
43230-249	Garbage Pickup	424,588	450,000	335,682.72	402,819.26	475,000
TOTAL CONTRACTUAL SERVICES		424,588	450,000	335,682.72	402,819.26	475,000
SUPPLIES						
43230-320	Operating Supplies		2,500			
TOTAL SUPPLIES		-	2,500	-	-	-
TOTAL Waste Collection		424,588	452,500	335,682.72	402,819.26	475,000

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
LANDFILL						RECOMMENDATION
CONTRACTUAL SERVICES						
43240-254	Engineering Services	12,883	15,000	6,441.50	7,729.80	15,000
43240-265	Repair & Maintenance Gro	661	5,000	3,977.64	4,773.17	5,000
TOTAL CONTRACTUAL SERVICES		13,544	20,000	10,419.14	12,502.97	20,000
TOTAL Landfill		13,544	20,000	10,419.14	12,502.97	20,000

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
CEMETERIES						RECOMMENDATION
PERSONNEL SERVICES						
43400-121	Wages	43,914	82,700	54,601.26	64,528.76	73,500
43400-123	Unscheduled	130	500	409.90	484.43	250
43400-124	Call-Out Pay	613	3,400	2,170.03	2,564.58	1,750
43400-140	HRA				-	
43400-141	Social Security Taxes	3,405	6,500	4,224.59	4,992.70	5,800
43400-142	Employee Insurance	10,426	32,200	20,733.48	24,503.20	27,000
43400-143	Retirement	1,651	6,300	3,782.06	4,469.71	6,500
43400-146	Workmen's Compensation	2,883	3,000	2,006.68	2,006.68	2,200
43400-147	Unemployment Insurance	48	200	72.00	72.00	150
TOTAL PERSONNEL SERVICES		63,070	134,800	88,000.00	103,622.06	117,150
CONTRACTUAL SERVICES						
43400-230	Publicity, Dues, & Subscrip	3,515	785			3,750
43400-241	Electric	1,480	2,000	1,821.42	2,185.70	2,250
43400-242	Water	194	300	147.78	177.34	300
43400-261	Vehicle Maintenance	157	600	49.58	59.50	400
43400-262	Equipment Maintenance	12,085	9,900	1,402.64	1,683.17	12,500
43400-267	Facility Maintenance	48	100	52.53	63.04	250
43400-290	Contractual Services		3,515	3,515.00	3,515.00	
TOTAL CONTRACTUAL SERVICES		17,479	17,200	6,988.95	7,683.74	19,450
SUPPLIES						
43400-313	Special Equipment		500		-	
43400-320	Operating Supplies	1,046	2,000	451.80	542.16	1,500
43400-326	Uniforms	460	2,000	1,402.67	1,683.20	2,500
43400-331	Gas, Oil, Etc	2,786	2,300	1,899.65	2,279.58	3,000
43400-344	Safety Supplies/Training	16	300	173.33	208.00	100
TOTAL SUPPLIES		4,308	7,100	3,927.45	4,712.94	7,100
TOTAL CAPITAL OUTLAY						

43400-940-003	Mini excavator					170,000
43400-940-003	Mower	24,599				
TOTOAL CAPITAL OUTLAY		24,599	-	-	-	170,000
TOTAL Cemeteries		109,456	159,100	98,916.40	116,018.74	313,700

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
PARKS & RECREATION						RECOMMENDATION
PERSONNEL SERVICES						
44400-121	Wages	461,168	518,400	372,801.71	440,583.84	526,000
44400-123	Unscheduled Overtime	1,909	1,750	476.60	563.25	1,750
44400-124	Call Out		250		-	
44400-135	Mgmt Education & Trainin		500		-	
44400-140	HRA				-	3,000
44400-141	Social Security Taxes	34,510	40,500	27,608.97	32,628.78	40,300
44400-142	Employee Insurance	93,827	128,200	97,065.40	114,713.65	155,000
44400-143	Retirement	22,886	36,000	29,409.42	34,756.59	48,100
44400-146	Workmen's Compensation	9,842	10,000	7,522.88	7,522.88	8,200
44400-147	Unemployment Insurance	404	500	377.96	500.00	900
44400-148	Employee Education & Tra		500	500.00	500.00	500
TOTAL PERSONNEL SERVICES		624,546	736,600	535,762.94	631,769.00	783,750
CONTRACTUAL SERVICES						
44400-211	Postage	27	100	16.26	19.51	75
44400-219	Internet/Networking Acce	1,990	2,500	1,503.07	1,803.68	2,500
44400-220	E-Mail	240	500	170.00	204.00	250
44400-230	Publicity, Dues & Subscr	4,166	10,000	3,902.73	4,683.28	5,000
44400-236	Public Relations	192	500		-	500
44400-241	Electric	135,436	120,000	98,407.65	118,089.18	135,000
44400-242	Water	27,769	50,000	38,545.93	46,255.12	50,000
44400-244	Natural Gas	2,348	2,500	1,826.53	2,191.84	2,500
44400-245	Telephone	3,591	4,000	3,196.71	3,836.05	4,000
44400-249	Garbage Pickup	25,808	35,000	26,901.51	32,281.81	35,000
44400-261	Vehicle Maintenance	1,925	3,500	2,557.10	3,068.52	3,000
44400-262	Equipment Maintenance	11,959	15,000	9,573.81	11,488.57	15,000
44400-265	Field Maintenance	57,410	90,000	41,313.08	49,575.70	70,000
44400-267	Facility Maintenance	30,313	25,000	23,829.10	28,594.92	30,000
44400-280	Travel		250		-	250
44400-290	Contractual Services	3,715	3,000	1,551.90	1,862.28	2,000
TOTAL CONTRACTUAL SERVICES		306,888	361,850	253,295.38	303,954.46	355,075

* Wages includes 1 new employee &
4 seasonal employees

SUPPLIES						
44400-310	Office Supplies	661	1,500	1,196.72	1,436.06	1,500
44400-312	Computers & Related Equi	1,665			-	
44400-320	Operating Supplies	36,103	45,000	25,740.05	30,888.06	40,000
44400-326	Uniforms	3,217	3,500	1,512.19	1,814.63	3,000
44400-327	Dog Park Equipment	451	500		-	500
44400-331	Gas, Oil, Etc	14,536	10,000	6,987.63	8,385.16	14,000
44400-344	Safety Supplies/Training	318	200		-	250
TOTAL SUPPLIES		56,951	60,700	35,436.59	42,523.91	59,250
FIXED CHARGES						
44400-533	Rental: Machinery & Equi	556	2,600	1,007.52	1,209.02	1,500
44400-534	Lease Expense	15,391	15,500	14,767.46		
TOTAL FIXED CHARGES		15,947	18,100	15,774.98	1,209.02	1,500
CAPITAL OUTLAY						
44400-930-001	Garrison Park expansion	64,403	75,000	34,251.36	34,251.36	
44400-930-003	Warner Bldg		40,000	8,574.43	8,574.43	
44400-930-003	Secure restroom		20,000			
44400-930-003	Warner Fencing		192,500			
44400-930-003	Centennial parking lot	105,956				
44400-930-004	Pickleball Courts - Lighting					33,000
44400-930-009	Inclusive Playground					
44400-940-008	Vehicles					42,000
44400-940-009	Mower		91,000			
44400-940-010	Mule		17,400	16,441.66	16,441.66	
44400-940-016	Misc Equipment	65,702				
44400-940-016	Camera System		20,000		20,000.00	
44400-940-019	Misc Trails	4,225				
TOTAL CAPITAL OUTLAY		240,285	455,900	59,267.45	79,267.45	75,000
TOTAL Parks & Recreation		1,244,618	1,633,150	899,537.34	1,058,723.84	1,274,575

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
MEADOW PARK LAKE						RECOMMENDATION
PERSONNEL SERVICES						
44420-121	Wages	132,207	129,650	105,374.77	124,533.82	139,000
44420-123	Unscheduled Overtime	695	650	238.58	281.96	600
44420-140	HRA	1,065			-	2,500
44420-141	Social Security Taxes	9,972	10,000	7,928.01	9,369.47	10,700
44420-142	Employee Insurance	25,477	27,500	20,942.12	24,749.78	28,000
44420-143	Retirement	6,521	9,400	7,188.81	8,495.87	9,800
44420-146	Workmen's Compensation	2,188	3,244	3,243.90	3,243.90	2,350
44420-147	Unemployment Insurance	109	200	107.57	107.57	390
TOTAL PERSONNEL SERVICES		178,234	180,644	145,023.76	170,782.36	193,340
CONTRACTUAL SERVICES						
44420-219	Internet		200		-	
44420-220	E-Mail	120	1,300	85.00	102.00	120
44420-230	Publicity, Dues & License	193	100	31.00	37.20	250
44420-241	Electric	6,701	7,000	5,619.58	6,743.50	7,000
44420-242	Water	2,095	2,000	1,302.68	1,563.22	2,000
44420-244	Natural Gas	1,198	1,500	749.62	899.54	1,500
44420-245	Telephone	1,414	1,700	1,345.99	1,615.19	1,750
44420-249	Garbage Pickup	1,810	2,000	1,635.42	1,962.50	2,300
44420-261	Vehicle Maintenance	196	800		-	500
44420-262	Equipment Maintenance	1,663	5,000	120.97	145.16	2,500
44420-267	Facility Maintenance	5,974	15,000	6,612.85	7,935.42	10,000
44420-290	Contractual Services	3,488	3,500	2,940.63	3,528.76	4,000
TOTAL CONTRACTUAL SERVICES		24,853	40,100	20,443.74	24,532.49	31,920
SUPPLIES						
44420-310	Office Supplies	134	350	211.84	254.21	300
44420-320	Operating Supplies	7,855	10,000	4,983.31	5,979.97	7,500
44420-321	Lake Management Supplies		1,000		-	200
44420-326	Uniforms		400		-	250

44420-328	Camp Store Supplies	6,315	6,000	3,173.52	3,808.22	6,000
44420-329	Fish Stocking - Kids Fishing Derby	5,000	7,500	5,000.00	5,000.00	5,500
44420-331	Gas, Oil, Etc	810	1,250	468.09	561.71	1,100
44420-344	Safety Supplies/Training		100		-	
TOTAL SUPPLIES		20,113	26,600	13,836.76	15,604.11	20,850
FIXED CHARGES						
44420-513	Liability Insurance	7,217	7,818	7,818.00	7,818.00	8,400
TOTAL FIXED CHARGES		7,217	7,818	7,818.00	7,818.00	8,400
CAPITAL OUTLAY						
44420-930-001	Misc. Improvements	105,635	15,000			25,000
44420-940-005	tractor	34,142				
44420-940-005	Mule		18,000	16,441.66	16,441.66	
TOTAL CAPITAL OUTLAY		139,777	33,000	16,441.66	16,441.66	25,000
TOTAL Meadow Park Lake		370,193	288,162	203,563.92	235,178.62	279,510

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
PALACE THEATRE						RECOMMENDATION
PERSONNEL SERVICES						
44500-121	Wages	156,571	173,200	128,874.61	152,306.36	171,000
44500-123	Unscheduled Overtime	52	750		-	500
44500-140	HRA	317	10,000	4,098.34	4,918.01	
44500-141	Social Security Taxes	11,774	14,300	9,654.11	11,409.40	13,150
44500-142	Employee Insurance	25,248	29,300	22,050.94	26,060.20	28,750
44500-143	Retirement	5,333	10,000	6,662.44	7,873.79	9,900
44500-146	Worker's Compensation	150	250	101.14	101.14	130
44500-147	Unemployment Insurance	190	200	190.04	190.04	650
TOTAL PERSONNEL SERVICES		199,634	238,000	171,631.62	202,858.94	224,080
CONTRACTUAL SERVICES						
44500-211	Postage		100	73.00	87.60	100
44500-216	Cable	332	350		-	
44500-219	Internet/Networking Acce	1,479	1,650	1,241.61	1,489.93	1,800
44500-220	E-Mail	240	250	170.00	204.00	250
44500-230	Publicity, Dues & Advertising	6,455	7,600	6,209.57	7,451.48	7,750
44500-241	Electric	9,845	10,000	8,146.93	9,776.32	10,000
44500-242	Water	852	800	646.75	776.10	850
44500-244	Natural Gas	5,099	6,500	4,929.53	5,915.44	6,500
44500-245	Telephone	1,548	2,000	1,427.37	1,712.84	2,000
44500-249	Garbage pickup	965	2,000	1,327.20	1,592.64	3,000
44500-262	Equipment Maintenance	475	4,000	3,084.00	3,700.80	4,000
44500-267	Facility Maintenance	14,149	10,000	7,339.01	8,806.81	9,500
44500-270	Entertainment/Event Fees	59,494	65,000	52,694.11	63,232.93	65,000
44500-290	Contractual Services	10,847	10,000	7,151.00	8,581.20	15,000
44500-295	Amphitheatre	2,048	2,000	1,102.55	1,323.06	
TOTAL CONTRACTUAL SERVICES		113,827	122,250	95,542.63	114,651.16	125,750
SUPPLIES						
44500-310	Office Supplies	674	3,400	2,615.55	3,138.66	3,500

44500-312	Computers & Related Equi	3,144			-	
44500-320	Operating Supplies	13,472	12,000	11,646.83	13,976.20	13,500
44500-326	Uniforms	91	500		-	500
44500-328	Concessions	29,488	25,000	19,019.48	22,823.38	25,000
44500-331	Gas, Oil, Etc.		100	37.71	45.25	100
TOTAL SUPPLIES		46,869	41,000	33,319.57	39,983.48	42,600
CAPITAL OUTLAY						
44500-930-001	Misc. Improvements	856				10,000
44500-930-003	Auditorium and Seats					175,000
44500-930-004	Floor Tile					60,000
44500-930-001	Ceiling tile		68,800	24,187.76	24,187.76	
44500-940-004	Sound system up grde	10,725				
TOTAL CAPITAL OUTLAY		11,581	68,800	24,187.76	24,187.76	245,000
TOTAL PALACE THEATRE		371,911	470,050	324,681.58	381,681.34	637,430

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
DEPOT						RECOMMENDATION
Personal Services						
44700-121	Wages	19,558	19,000	15,801.59	18,674.61	22,000
44700-141	Social Security taxes	1,402	1,500	1,177.26	1,391.31	1,700
44700-143	Retirement	16	800	460.53	544.26	500
44700-146	Workers Comp	14	100	13.43	13.43	15
44700-147	Unemployment	23	100	41.71	41.71	130
Total Personal Services		21,013	21,500	17,494.52	20,665.32	24,345
Ccontractual Services						
44700-216	Cable					
44700-219	Internet/Networking Acce	1,249	1,200	548.55	658.26	1,000
44700-221	E-Mail	120	150	85.00	102.00	120
44700-230	Publicity, Dues, Ssubscrip	806	1,750	1,121.00	1,345.20	1,500
44700-241	Electric	3,050	3,500	2,368.03	2,841.64	3,500
44700-242	Water	633	600	464.99	557.99	700
44700-244	Natural Gas	1,821	2,500	1,766.53	2,119.84	2,500
44700-245	Telephone	714	1,100	956.28	1,147.54	1,500
44700-249	Garbage Pickup	816	850	764.18	917.02	1,800
44700-262	Equipment maintenance		1,000	170.00	204.00	500
44700-267	Facility Maintenance	5,738	11,700	1,444.62	1,733.54	6,500
44700-290	Contractual Services	2,333	2,500	1,900.12	2,280.14	2,500
Total Contractual Services		17,280	26,850	11,589.30	13,907.16	22,120
Supplies						
44700-310	Office Supplies	25	150	29.85	35.82	100
44700-320	Operating Supplies	3,244	4,000	2,321.17	2,785.40	3,500
44700-326	Uniforms		150		-	150
44700-327	Resale Purchases	14,653	18,500	11,683.01	14,019.61	20,000
Total Supplies		17,922	22,800	14,034.03	16,840.84	23,750

Capital Outlay						
44700-930-002	Windows					150,000
44700-930-003	New Sign					25,000
44700-930-004	Pave Parking Lot					25,000
Total Capital Outlay		-	-	-	-	200,000
Total Depot		56,215	71,150	43,117.85	51,413.31	270,215

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
TREE BOARD						RECOMMENDATION
PERSONNEL SERVICES						
44730-161	Board & Committee Memebers	1,110	1,200	1,020.00	1,224.00	1,200
TOTAL PERSONNEL SERVICES		1,110	1,200	1,020.00	1,224.00	1,200
Ccontractual Services						
44730-280	Travel	498	500			500
44730-290	Contractual Services	140	150			
TOTAL CONTRACTUAL SERVICES		638	650	-	-	500
SUPPLIES						
44730-320	Operating Supplies	1,035	150			150
44730-321	Horticulture Supplies	3,052	5,000	2,487.58	2,985.10	4,000
TOTAL SUPPLIES		4,087	5,150	2,487.58	2,985.10	4,150
TOTAL Tree Board		5,835	7,000	3,507.58	4,209.10	5,850

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
OUTSIDE AGENCIES						RECOMMENDATION
GRANTS, CONTR., & OTHERS						
46500-720-001	Hospice	7,500	5,000	5,000.00	5,000.00	5,000
46500-720-004	Upper Cumb Human Resource	6,788	6,788	6,788.00	6,788.00	7,992
46500-720-005	Victim Offender Recon Pr	2,000	2,000	2,000.00	2,000.00	2,000
46500-720-007	Drug Alliance (TAD)	2,000				
46500-720-010	Avalon Center	3,000	3,000	3,000.00	3,000.00	3,000
46500-720-012	CASA	3,500				
46500-720-014	Creative Compassion	2,702				
46500-720-015	Fair Park Senior Center	20,000	15,000	15,000.00	15,000.00	15,000
46500-720-019	Chamber of Commerce	30,000				
46500-720-023	Downtown Crossville, Inc	10,000				
46500-720-025	Kids on the Rise	1,000				
46500-720-031	Friends of the Trail	50,000				
46500-720-032	Veteran's Honor Guard	1,000	1,000	1,000.00	1,000.00	1,000
46500720-034	Military Memorial Museum			22,000.00	22,000.00	
46500-720-046	Habitat for Humanity	3,900	5,850	3,900.00	5,850.00	5,850
46500-720-056	Young Marines of Cumb Co	3,240	3,000	3,000.00	3,000.00	3,000
	Sports Authority					2,375,000
TOTAL GRANT	S, CONTR., & OTHERS	146,630	41,638	61,688.00	63,638.00	2,417,842
TOTAL Outside Agencies		146,630	41,638	61,688.00	63,638.00	2,417,842

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
MARKETING & PROMOTIONS						RECOMMENDATION
GRANTS, CONTR., & OTHERS						
47210-720-700	State Team Championship	8,000				
47210-740-001	Kids Fishing Derby	3,888	4,000		4,000.00	4,000
47210-740-004	July 4th Festivities	2,220	1,500		1,500.00	2,000
47210-740-005	Fireworks	40,000	40,000		40,000.00	40,000
47210-750-001	Airport Open House Fly-I	29,533	25,000	22,128.18	22,128.18	25,000
47210-760-004	Christmas Parade	3,257	3,250	2,168.23	2,168.23	4,000
47210-760-007	Billboard	10,800	10,800	9,000.00	10,800.00	10,800
47210-760-008	Employee Picnic & Christmas Dinner		7,000	6,317.64	6,317.64	10,000
47210-760-010	Kids Christmas Party (employees)	1,232	1,500	1,417.53	1,417.53	1,800
47210-760-015	WCTE/Sponsor	8,900	750	741.66	741.66	-
47210-760-022	Friday Night Air summer concerrt	750	1,000		-	
TOTAL GRANTS, CONTR., & OTHERS		108,580	94,800	41,773.24	89,073.24	97,600
TOTAL Marketing/Promotions		108,580	94,800	41,773.24	89,073.24	97,600

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
DEBT SERVICE						RECOMMENDATION
PERSONNEL SERVICES						
49000-176	Agent Fees	1,090	2,000	1,090.00	2,000.00	2,000
TOTAL PERSONNEL SERVICES		1,090	2,000	1,090.00	2,000.00	2,000
DEBT SERVICE						
49000-611	Principal	403,924	400,000		400,000.00	660,000
49000-631	Interest	115,609	118,318	59,159.21	118,318.00	210,934
49000-632	Lease Interest Exp	(1,470)		13,522.05	83,984.74	67,600
49000-633	Principal Pmt Lease			39,739.48	256,615.18	203,500
TOTAL DEBT SERVICE		518,063	518,318	112,420.74	858,917.92	870,934
TOTAL Debt Service		519,153	520,318	113,510.74	860,917.92	872,934

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
PUBLIC WORKS						RECOMMENDATION
PERSONNEL SERVICES						
52300-121	Wages	39,024	43,150	33,825.46	39,975.54	45,000
52300-123	Unscheduled Overtime		250		-	
52300-141	Social Security Taxes	2,768	11,050	2,414.09	2,853.02	3,443
52300-142	Employee Insurance	16,129	29,050	14,154.90	16,728.52	19,000
52300-143	Retirement	3,132	3,900	2,928.31	3,460.73	4,000
52300-146	Workmen's Compensation	32	100	29.42	29.42	34
52300-147	Unemployment Insurance	24	100	24.00	24.00	70
TOTAL PERSONNEL SERVICES		61,109	87,600	53,376.18	63,071.23	71,547
CONTRACTUAL SERVICES						
52300-219	Internet/Networking Acce					
52300-220	E-Mail	60	100	45.00	54.00	60
52300-230	Publicity, Dues & Maintenance Fees	5,461	5,550	5,550.00	6,660.00	6,000
52300-241	Electric	1,855	2,500	1,662.12	1,994.54	2,250
52300-242	Water	3,439	3,000	1,946.68	2,336.02	3,000
52300-244	Natural Gas	235	800	498.49	598.19	750
52300-245	Telephone	2,238	2,400	1,907.42	2,288.90	2,500
52300-249	Garbage Pickup	2,281	2,500	1,907.34	2,288.81	2,500
52300-262	Equipment Maintenance	75	2,000	190.15	228.18	1,500
52300-267	Facility Maintenance	7,406	4,000	3,247.26	3,896.71	4,000
TOTAL CONTRACTUAL SERVICES		23,051	22,850	16,954.46	20,345.35	22,560
SUPPLIES						
52300-310	Office Supplies	658	1,200	218.41	262.09	1,200
52300-320	Operating Supplies	2,788	2,000	1,221.59	1,465.91	2,500
					-	-
TOTAL SUPPLIES		3,446	3,200	1,440.00	1,728.00	3,700
FIXED CHARGES						
52300-533	Rental					
TOTAL FIXED CHARGES		-	-	-	-	-

Capitasl Outlay						
TOTAL CAPITAL OUTLAY		-	-	-	-	-
TOTAL PUBLIC WORKS		87,606	113,650	71,770.64	85,144.58	97,807

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
MUNICIPAL AIRPORT						RECOMMENDATION
PERSONNEL SERVICES						
52500-161	Board & Committee member	735	2,400	540.00	648.00	1,300
TOTAL PERSONNEL SERVICES		735	2,400	540.00	648.00	1,300
CONTRACTUAL SERVICES						
52500-216	Cable	180	700	546.41	655.69	800
52500-219	Internet Access	1,772	2,000	1,553.52	1,864.22	2,250
52500-230	Publicity, Dues & Subscr	7,986	8,500	196.00	235.20	8,500
52500-241	Electric	21,795	22,500	17,141.60	20,569.92	21,500
52500-242	Water	1,659	2,800	2,362.69	2,835.23	3,000
52500-244	Natural Gas	4,875	8,500	8,278.07	9,933.68	10,000
52500-245	Telephone	1,062	2,450	2,167.82	2,601.38	2,500
52500-249	Garbage pickup	2,265	2,550	2,026.16	2,431.39	2,500
52500-261	Vehicle Maintenance	30	500	161.47	193.76	500
52500-262	Equipment Maintenance	924	10,000	946.26	1,135.51	7,500
52500-267	Facility Maintenance	8,953	37,750	11,458.22	13,749.86	15,000
52500-290	Contractual Services	76,760	80,000	60,860.00	73,032.00	85,000
TOTAL CONTRACTUAL SERVICES		128,260	178,250	107,698.22	129,237.86	159,050
SUPPLIES						
52500-312	Computers	14				
52500-320	Operating Supplies	11,925	6,500	4,386.96	5,264.35	7,500
TOTAL SUPPLIES		11,939	6,500	4,386.96	5,264.35	7,500
FIXED CHARGES						
52500-513	Liability Insurance	3,588	3,750	3,588.00	3,588.00	3,750
52500-565	License & Permits		500			500
TOTAL FIXED CHARGES		3,588	4,250	3,588.00	3,588.00	4,250
CAPITAL OUTLAY						

52500-930-002	High Intensity Lighting	12,140				
52500-930-002	Taxi way lights		360,000			30,000
52500-930-001	Hangars repair	21,677				
52500-930-001	T-Hanger expansion/sitework		63,000	1,062.68	1,062.68	553,334
52500-930-014	Whisper Aero	1,254,535	169,500	11,558.53	21,558.53	
52500-930-015	Terminal reno	945,088				
52500-930-009	Tree Clearing	117,543	10,500	9,415.15	9,751.15	
52500-930-004	ALP Airport	38,099	47,000	46,978.47	46,978.47	
52500-930-015	Terminal BLDG Renovation		90,000	68,726.81	83,852.27	
52500-940-001	Misc. Equipment	19,799				
52500-940-001	Misc Imp	20,503				
TOTAL CAPITAL OUTLAY		2,429,383	740,000	137,741.64	163,203.10	583,334
TOTAL Municipal Airport		2,573,906	931,400	253,954.82	301,941.32	755,434

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
STATE STREET AID						RECOMMENDATION
120-STATE STREET AID						
FINANCIAL SUMMARY						
REVENUE SUMMARY						
Intergovernmental Rev		424,391	380,000	321,103.24	385,323.89	404,000
Other Revenues		59,302	30,000	23,325.92	31,101.23	25,000
TOTAL REVENUE		483,693	410,000	344,429.16	416,425.11	429,000
EXPENDITURE SUMMARY						
State Street Aid		853,260	280,000	198,763.26	245,549.82	429,000
Total Expenditures		853,260	280,000	198,763.26	245,549.82	429,000
REVENUE OVER/(UNDER) EXPENDITURES		(369,567)	130,000	145,665.90	170,875.29	-
REVENUES						
INTERGOVERNMENTAL REV.						
33551	State Gas & Motor Fuel Tax	422,156	380,000	317,205.71	380,646.85	400,000
33552	Trans Modernization Act (TMA)	2,235	-	3,897.53	4,677.04	4,000
TOTAL INTERGOVERNMENTAL REV.		424,391	380,000	321,103.24	385,323.89	404,000
OTHER REVENUE						
36190	Interest Earnings SSA	59,302	30,000	23,325.92	31,101.23	25,000
TOTAL OTHER REVENUE		59,302	30,000	23,325.92	31,101.23	25,000
TOTAL REVENUE		483,693	410,000	344,429.16	416,425.11	429,000
EXPENDITURES						
CONTRACTUAL SERVICES						

43190-241	Electric for Street Ligh	224,789	243,300	174,082.80	208,899.36	250,000
43190-264	Street Lighting Maintenance	28,471	24,700	24,680.46	24,680.46	30,000
TOTAL CONTRACTUAL SERVICES		253,260	268,000	198,763.26	233,579.82	280,000
Supplies						
43190-343	Traffic Signalization		12,000		11,970.00	
TOTAL SUPPLIES		-	12,000	-	11,970.00	-
Building Materials						
43190-471	Asphalt-Asphalt Filler	600,000				149,000
TOTAL BUILDING MATERIALS		600,000	-	-	-	149,000
TOTAL EXPENDITURES		853,260	280,000	198,763.26	245,549.82	429,000
REVENUE OVER (UNDER) EXPENDITURES		(369,567)	130,000	145,665.90	170,875.29	-

		FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ACTUAL	FY 24-25 PROJECTED	FY 25-26 MANAGER'S RECOMMENDATION
DRUG FUND						
121-Drug Fund						
FINANCIAL SUMMARY						
REVENUE SUMMARY						
FINES & COSTS		7,014	13,000	2,915.67	3,498.80	3,000
OTHER REVENUE		8,642	6,000	38,373.69	40,406.92	9,000
PUBLIC ENT REVENUE		5,301	10,000	14,090.59	16,908.71	10,000
TOTAL REVENUE		20,956	29,000	55,379.95	60,814.43	22,000
EXPENDITURE SUMMARY						
Drug Fund		33,189	28,000	5,549.44	7,399.25	65,000
TOTAL EXPENDITURES		33,189	28,000	5,549.44	7,399.25	65,000
REVENUE OVER/(UNDER) EXPENDITURES		(12,232)	1,000	49,830.51	53,415.18	(43,000)
REVENUES						
FINES & COSTS						
35140	Drug Related Fines	7,014	13,000	2,915.67	3,498.80	3,000
TOTAL FINES & COSTS		7,014	13,000	2,915.67	3,498.80	3,000
OTHER REVENUE						
36100	Interest Earnings	8,642	4,000	6,099.69	8,132.92	7,000
36330	Sale of Surplus Property		2,000	32,274.00	32,274.00	2,000
TOTAL OTHER REVENUE		8,642	6,000	38,373.69	40,406.92	9,000
PUBLIC ENT REVENUE						
37950	Drug Fund Contributions	1,874	10,000	11,486.00	13,783.20	8,000
37990	Miscellaneous Revenue	3,427		2,604.59	3,125.51	2,000
TOTAL PUBLIC ENT REVENUE		5,301	10,000	14,090.59	16,908.71	10,000

TOTAL REVENUE		20,956	29,000	55,379.95	60,814.43	22,000
EXPENDITURES						
SUPPLIES						
42120-329	Drug Dog Program	3,714	6,000	2,854.44	3,805.92	5,000
TOTAL SUPPLIES		3,714	6,000	2,854.44	3,805.92	5,000
GRANTS, CONTR., & OTHERS						
42120-711	Police Drug Fund	475	22,000	2,695.00	3,593.33	10,000
TOTAL GRANTS, CONTR., & OTHERS		475	22,000	2,695.00	3,593.33	10,000
CAPITAL OUTLAY						
42120-940-001	Vehicle					50,000
42120-940-003	k-9	29,000				
TOTAL CAPITAL OUTLAY		29,000	-	-	-	50,000
TOTAL EXPENDITURES		33,189	28,000	5,549.44	7,399.25	65,000
REVENUE OVER (UNDER) EXPENDITURES		(12,232)	1,000	49,830.51	53,415.18	(43,000)

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
CAPITAL PROJECTS						RECOMMENDATION
311-Capital Projects Fund						
FINANCIAL SUMMARY						
REVENUE SUMMARY						
OTHER REVENUE		715,783	6,459,748	2,785,160.95	4,626,142.59	10,183,536
TOTAL REVENUE		715,783	6,459,748	2,785,160.95	4,626,142.59	10,183,536
EXPENDITURE SUMMARY						
Special Projects		577,041	4,201,800	2,406,358.36	4,247,520.00	9,300,000
Street/Road Projects		138,741	2,257,948	378,802.59	378,622.59	659,500
TOTAL EXPENDITURES		715,782	6,459,748	2,785,160.95	4,626,142.59	9,959,500
REVENUE OVER/(UNDER) EXPENDITURES		0	-	-	-	224,036
REVENUES						
OTHER REVENUE 36961	General Fund Transfer	715,783	6,459,748	2,785,160.95	4,626,142.59	10,183,536
TOTAL OTHER REVENUE		715,783	6,459,748	2,785,160.95	4,626,142.59	10,183,536
TOTAL REVENUE		715,783	6,459,748	2,785,160.95	4,626,142.59	10,183,536
SPECIAL PROJECTS						
Capital Outlay						
41920-920-001	Building	28,909				
41920-920-002	Indoor Rec Facility	489,268	(45,723)	-		
41920-920-003	Fire Station 2					2,600,000
41920-920-003	Fire Station 1 Remodel					1,450,000
41920-931-002	Downtown Sidewalks	42,600	3,150,896	2,151,061.36	3,150,893.00	
41920-931-003	Spec Building Pad		300,000	194,775.00	300,000.00	4,500,000
41920-931-007	CDBG-greenway	16,265	796,627	60,522.00	796,627.00	750,000
TOTAL CAPITAL OUTLAY		577,041	4,201,800	2,406,358.36	4,247,520.00	9,300,000
TOTAL Special Projects		577,041	4,201,800	2,406,358.36	4,247,520.00	9,300,000

Street/Road Projects						
CAPITAL OUTLAY						
43100-931-002	Interchange Drive culvert					
43100-931-003	Traffic Signal W Ave & 4th	18,112	30,000			30,000
43100-931-003	Traffic Signal Elmore & West		450,000	252,649.30	252,469.30	225,000
43100-931-003	Truck Route from Main Street		100,000			
43100-931-007	Engineering Traffic Control zone 3	28,232	682,376	5,190.00	5,190.00	
43100-931-011	Northwest Connector	92,397		133.29	133.29	
43100-931-017	Engineering Traffic Control Zone 4		165,572			
43100-931-018	Interstate Drive		830,000	120,830.00	120,830.00	307,000
43100-931-020	Traffic Signal Main & 1st Street					48,750
43100-931-021	Traffic Signal Main & 4th Street					48,750
TOTAL CAPITAL OUTLAY		138,741	2,257,948	378,802.59	378,622.59	659,500
TOTAL EXPENDITURES		715,782	6,459,748	2,785,160.95	4,626,142.59	9,959,500
REVENUE OVER (UNDER) EXPENDITURES		0	-	-	-	224,036
	** The only projects not covered by outside sources					
	are the Traffic Signal at Main & 1st Street,					
	the Traffic Signal at Main & 4th Street,					
	and the Interstate Drive Project. All these					
	amounts are for engineering.					

		FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ACTUAL	FY 24-25 PROJECTED	FY 25-26 MANAGER'S RECOMMENDATION
HOTEL/MOTEL						
312 - HOTEL/MOTEL TX						
FINANCIAL SUMMARY						
REVENUE SUMMARY						
Intergovernmental Rev		213,107	240,000	168,654.43	202,385.32	225,000
Contributions-Sports Council		1,200	-	1,700.00	1,700.00	1,200
Other Revenues		16,331	6,000	11,651.10	15,534.80	10,000
TOTAL REVENUE		230,638	246,000	182,005.53	219,620.12	236,200
EXPENDITURE SUMMARY						
.TOTAL EXPENDITURES		163,354	315,000	208,577.92	277,060.52	236,000
REVENUE OVER/(UNDER) EXPENDITURES		67,284	(69,000)	(26,572.39)	(57,440.41)	200
REVENUES						
33479	Hotel/Motel Tax	213,107	240,000	168,654.43	202,385.32	225,000
33480	Contributions-sports council	1,200		1,700.00	1,700.00	1,200
TOTAL		214,307	240,000	170,354.43	204,085.32	226,200
OTHER REVENUE						
36100	Interest Earnings	16,331	6,000	11,651.10	15,534.80	10,000
TOTAL OTHER REVENUE		16,331	6,000	11,651.10	15,534.80	10,000
TOTAL REVENUE		230,638	246,000	182,005.53	219,620.12	236,200

EXPENDITURES						
Personnell Services						
41860-161	Sports Council	10,503	20,000	4,913.01	5,895.61	6,000
Total Personnel Services		10,503	20,000	4,913.01	5,895.61	6,000
CONTRACTUAL SERVICES						
41860-700	Chamber of Commerce	60,000	90,000	75,000.00	90,000.00	90,000
41860-710	Visitor's Center	42,500	45,000		45,000.00	45,000
41860-720	Playhouse	50,000	100,000	100,000.00	100,000.00	50,000
41860-730	Miscellaneous	351	25,000	1,164.91	1,164.91	5,000
41860-731	Downtown Crossville, Inc.		15,000	7,500.00	15,000.00	15,000
41860-732	Friends of the Trail		20,000	20,000.00	20,000.00	
41860-733	I-40 Signage					25,000
TOTAL CONTRACTUAL SERVICES		152,851	295,000	203,664.91	271,164.91	230,000
TOTAL EXPENDITURES		163,354	315,000	208,577.92	277,060.52	236,000
REVENUE OVER (UNDER) EXPENDITURES		67,284	(69,000)	(26,572.39)	(57,440.41)	200

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
						RECOMMENDATION
413-Water & Sewer Fund						
FINANCIAL SUMMARY						
REVENUE SUMMARY						
LOCAL TAXES		201	-	-	-	-
INTERGOVERNMENTAL REV.		676,165	-	2,189,034.85	2,189,034.85	-
CHARGES FOR SERVICES		43,350	45,000	36,789.80	44,147.76	45,000
OTHER REVENUE		742,719	654,500	427,627.01	559,711.29	454,800
PUBLIC ENT REVENUE		9,863,420	10,532,356	9,179,125.10	11,014,950.12	10,759,750
TOTAL REVENUE		11,325,855	11,231,856	11,832,576.76	13,807,844.02	11,259,550
EXPENDITURE SUMMARY						
Sewer Rehab-Veolia		1,629,626	3,246,039	444,953.28	521,662.94	511,500
Administration		4,196,343	4,272,316	3,109,480.01	4,381,963.69	4,911,852
Water Resources		2,220,420	4,095,550	2,879,494.97	3,210,152.14	3,351,030
Water Trans. & Dist.		1,119,072	1,553,956	1,312,322.11	1,432,431.07	1,097,220
Sewer Collection		189,487	268,300	216,306.28	252,828.97	266,600
Sewer Treatment-Veolia		1,738,543	2,221,644	1,268,321.66	1,507,527.55	1,554,476
Grinder Pumps		432,173	498,600	311,580.71	370,467.46	499,800
Public Works		91,205	-	-	-	-
Customer Acct/Collection		500,125	487,050	383,535.45	455,989.86	513,200
Water & Sewer Projects		3,994,246	13,983,085	3,553,466.23	3,572,534.25	16,333,900
Less Capital Expenses		5,914,889	(19,967,085)	(5,104,578.26)	(5,539,516.02)	(17,792,600)
TOTAL EXPENDITURES		10,196,351	10,659,455	8,374,882.44	10,166,041.90	11,246,978
REVENUE OVER/(UNDER) EXPENDITURES		1,129,503	572,401	3,457,694.32	3,641,802.12	12,572

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
413 - Water Sewer						RECOMMENDATION
LOCAL TAXES						
31300	Penalty & Interest Abutments	201				
TOTAL LOCAL TAXES		201	-	-	-	-
INTERGOVERNMENTAL REV.						
33190	ARPA Direct	609,645		1,921,080.28	1,921,080.28	
33190	City TDEC ARPA			267,954.57	267,954.57	
33190	County ARPA					
33195	Grant-127S util reloc	37,579				
33198	CDBG Grant					
33479	127N I-40 -Plateau					
33493	TDOT - Northwest Conn S Line	28,942				
33803	Contribution sewer line					
TOTAL INTERGOVERNMENTAL REV.		676,165	-	2,189,034.85	2,189,034.85	-
CHARGES FOR SERVICES						
34323	Grave - Open/Close	43,350	45,000	36,789.80	44,147.76	45,000
TOTAL CHARGES FOR SERVICES		43,350	45,000	36,789.80	44,147.76	45,000
OTHER REVENUE						
36100	Interest Earnings	738,001	650,000	394,596.57	526,128.76	450,000
36210	Rent-lease property	3,218	3,000	2,760.44	3,312.53	3,300
36330	Sale of Surplus property			30,270.00	30,270.00	
36354	TML Package Bonus	1,500	1,500		-	1,500
TOTAL OTHER REVENUE		742,719	654,500	427,627.01	559,711.29	454,800
PUBLIC ENT REVENUE						
37110	Metered Water Sales	3,899,173	4,403,385	3,576,053.40	4,291,264.08	4,350,000
37111	Util Dist Metered Wtr Sales	1,156,095	1,240,208	1,113,943.82	1,336,732.58	1,350,000
37112	Water to Catoosa	637,900	550,000	508,436.40	610,123.68	600,000
37113	Annexed Catoosa			28,600.48	34,320.58	
37120	Flat Rate Water Sales	3,252	2,000	5,034.52	6,041.42	7,000
37191	Penalties/Theft/Collection Fee	66,272	65,000	61,190.64	73,428.77	65,000
37193	Servicing Customer Accounts	15,855	17,500	15,901.97	19,082.36	16,000
37194	Sewer Capacity Fee	9,000		44,000.00	52,800.00	
37195	Service Charge-New Connection	64,825	70,000	54,450.00	65,340.00	65,000

37196	Water Tap Fees	104,750	90,000	92,711.55	111,253.86	100,000
37198	Leak Protection	31,072	32,000	43,993.96	52,792.75	32,000
37199	Returned Check Charge	1,560	2,000	1,720.00	2,064.00	1,500
37210	Sewer Service Charges	3,643,708	3,872,063	3,395,748.24	4,074,897.89	4,000,000
37230	Spec Sewer Fee - Leachate	2,205		1,960.00	2,352.00	2,000
37293	Grinder Pumps	139,428	125,000	104,521.92	125,426.30	110,000
37294	Grinder Pump Electrical Insp	1,155	3,200	1,050.00	1,260.00	1,250
37296	Sewer Tap Fees	59,425	70,000	56,750.00	68,100.00	60,000
37990	Miscellaneous Revenue	55,018	10,000	89,532.08	107,438.50	20,000
37991	Bad Debt	(27,274)	(20,000)	(16,473.88)	(19,768.66)	(20,000)
TOTAL PUBLIC ENT REVENUE		9,863,420	10,532,356	9,179,125.10	11,014,950.12	10,759,750
TOTAL REVENUE		11,325,855	11,231,856	11,832,576.76	13,807,844.02	11,259,550

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
SEWER REHAB VEOLIA						RECOMMENDATION
CONTRACTUAL SERVICES						
41920-260	Repair & Maintenance	63,388	56,000	41,078.46	55,852.16	75,000
41920-261	Vehicle Maintenance	2,722	12,000	(132.00)	(132.00)	5,000
41920-267	Facitlity maintenance	605	2,000	814.00	976.80	1,500
41920-290	Contractual Services - 5%	269,761	283,039	235,865.82	283,038.98	297,000
TOTAL CONTRACTUAL SERVICES		336,476	353,039	277,626.28	339,735.94	378,500
SUPPLIES						
41920-320	Operating Supplies		3,000	2,617.50	2,617.50	3,000
TOTAL SUPPLIES		-	3,000	2,617.50	2,617.50	3,000
BUILDING MATERIALS						
41920-400	Building Materials					
41920-410	Manhole/Swrline Replacem	8,575	110,000	23,450.00	38,050.00	55,000
TOTAL BUILDING MATERIALS		8,575	110,000	23,450.00	38,050.00	55,000
	-					
CAPITAL OUTLAY						
41920-930-001	UV System Repairs		650,000	22,330.68	22,330.68	75,000
41920-940-001	Generators		275,000			
41920-940-005	Misc Eq		35,000			
41920-940-005	Front end Wheel loader	190,208				
41920-940-006	Miller pump upgrade		350,000			
41920-940-006	Pump station replacement pumps	219,071	150,000	108,928.82	108,928.82	
41920-940-006	Veoli influent pumps		60,000			
41920-940-006	wastewater influent drives		125,000			
41920-940-006	Veoli turbo blower		200,000			
41920-940-006	Upgrade PLC blower		80,000			
41920-940-011	Tractor		75,000			
41920-940-011	Spreader truck		255,000	10,000.00	10,000.00	
41920-940-011	550 FORD AUTO CRANE	875,296				
41920-940-011	Tandem Dump truck		225,000			
41920-940-012	Roediggger mixer		150,000			

41920-940-013	Housing Authoruity Lift sta		150,000			
TOTAL CAPITAL OUTLAY		1,284,575	2,780,000	141,259.50	141,259.50	75,000.00
TOTAL Sewer Rehab-Veolia		1,629,626	3,246,039	444,953.28	521,662.94	511,500

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
ADMINISTRATION						RECOMMENDATION
PERSONNEL SERVICES						
41990-140	HRA	654				2,000
41990-142	Employee Insurance	27,016	30,000	43,967.64	52,761.17	58,000
41990-143	Retirement	1,361	500			500
41990-149	Wellness Program	204	1,000	396.40	475.68	300
TOTAL PERSONNEL SERVICES		29,235	31,500	44,364.04	53,236.85	60,800
CONTRACTUAL SERVICES						
41990-230	Publicity, Dues & Subscr	13,164	15,000	5,416.44	6,499.73	15,000
41990-236	Public Relations	3,157	5,000	1,981.18	2,377.42	3,500
41990-250	New Hire Background Check		500		-	500
41990-251	Medical Services	1,005	750	235.00	282.00	750
41990-252	Legal Services	5,745	5,000	1,333.50	1,600.20	5,000
41990-253	Accounting & Auditing	11,230	15,000	11,805.00	14,166.00	15,000
41990-255	Time & Attendance	35			-	
41990-290	Contractual Services	12,871	15,000	14,367.49	14,367.49	15,000
TOTAL CONTRACTUAL SERVICES		47,207	56,250	35,138.61	39,292.83	54,750
FIXED CHARGES						
41990-513	Liability & Property Ins	189,541	212,300	212,032.26	212,032.26	240,000
41990-540	Depreciation - Water	1,837,130	1,800,000	1,425,842.76	1,892,830.14	2,000,000
41990-541	Depreciation - Sewer	1,199,427	1,220,000	924,777.67	1,233,503.83	1,400,000
41990-555	Bank Service Charges					
TOTAL FIXED CHARGES		3,226,099	3,232,300	2,562,652.69	3,338,366.23	3,640,000
DEBT SERVICE						
41990-631	Interest on Bonds - Wate	532,722	420,266	260,132.93	420,266.00	398,456
41990-632	Interest on Bonds - Sewe		100,000		100,000.00	100,000
4190-633	Lease Interest Expense			3,186.74	18,801.78	15,100
41990-691	Bond Service Fees-Water	540	1,000	540.00	1,000.00	1,000
41990-692	Bond Service Fees-Sewer	540	1,000	540.00	1,000.00	1,000
TOTAL DEBT SERVICE		533,802	522,266	264,399.67	541,067.78	515,556

GRANTS, CONTR., & OTHERS						
41990-765	Allocated Costs to Gen Fund	140,000	190,000	92,925.00	190,000.00	411,146
41990-766	In Lieu of Taxes (transfer to GF)	220,000	220,000	110,000.00	220,000.00	220,000
TOTAL GRANTS, CONTR., & OTHERS		360,000	410,000	202,925.00	410,000.00	631,146
CAPITAL OUTLAY						
41990-940-003	Time Keeping software		20,000			9,600
TOTAL CAPITAL OUTLAY		-	20,000	-	-	9,600
TOTAL ADMINISTRATION		4,196,343	4,272,316	3,109,480.01	4,381,963.69	4,911,852

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26	
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S	
WATER RESOURCES						RECOMMENDATION	
PERSONNEL SERVICES							
52130-121	Wages	626,832	664,100	533,023.49	629,936.85	685,000	
52130-122	Scheduled Overtime	23,531	25,000	20,692.07	24,454.26	25,000	
52130-123	Unscheduled Overtime	9,962	12,500	8,828.94	10,434.20	9,000	
52130-124	Callout		500		-	250	
52130-135	Mgmt Education & Training	1,600	1,600	800.00	960.00	1,600	
52130-140	HRA	8,384	8,200	911.48	1,093.78	5,000	
52130-141	Social Security Taxes	49,223	53,500	42,023.66	49,664.33	55,100	
52130-142	Employee Insurance	124,303	175,200	128,341.21	151,675.98	181,000	
52130-143	Retirement	118,332	56,000	50,904.79	60,160.21	65,100	
52130-146	Workmen's Compensation	14,361	15,000	10,526.10	10,526.10	14,000	
52130-147	Unemployment Insurance	320	400	377.26	377.26	400	
52130-148	Employee Education & Tra	3,767	3,000	2,669.00	3,202.80	3,000	
TOTAL PERSONNEL SERVICES		980,614	1,015,000	799,098.00	942,485.76	1,044,450	
CONTRACTUAL SERVICES							
52130-211	Postage	1,829	2,200	42.61	51.13	750	
52130-216	Cable	601	-		-		
52130-219	Internet/Networking Acce	2,327	3,500	2,606.04	3,127.25	4,000	
52130-220	E-Mail	180	250	130.00	156.00	180	
52130-230	Publicity, Dues & Subscr	3,082	8,000	1,035.00	1,242.00	7,000	
52130-241	Electric	369,668	390,000	308,380.03	370,056.04	380,000	
52130-242	Water	46,081	50,000	37,430.17	44,916.20	50,000	
52130-244	Natural Gas	3,758	4,000	3,972.33	4,766.80	5,000	
52130-245	Telephone	14,290	14,000	12,953.36	15,544.03	15,000	
52130-249	Garbage Pickup	3,841	2,000	825.47	990.56	2,000	
52130-261	Vehicle Maintenance	1,605	2,500	833.55	1,000.26	2,000	
52130-262	Equipment Maintenance	109,183	60,000	45,589.52	54,707.42	65,000	
52130-267	Facility Maintenance	11,537	35,000	15,524.32	18,629.18	20,000	
52130-269	Tank Maintenance	42,141	30,000	23,133.15	27,759.78	30,000	
52130-280	Travel	4,258	11,000	10,178.51	12,214.21	5,000	
52130-290	Contractual Services	18,793	20,000	10,473.20	12,567.84	17,500	
TOTAL CONTRACTUAL SERVICES		633,173	632,450	473,107.26	567,728.71	603,430	

SUPPLIES							
52130-310	Office Supplies	2,357	2,500	545.65	654.78	2,500	
52130-312	Computers & Related Equi	4,451	2,500	1,340.15	1,608.18	500	
52130-320	Operating Supplies	42,617	42,000	20,041.93	24,050.32	35,000	
52130-322	Chemical & Lab Supplies	359,437	340,000	255,190.81	306,228.97	330,000	
52130-326	Uniforms	4,627	6,000	4,910.95	5,893.14	7,500	
52130-331	Gas, Oil, Etc	3,995	15,000	4,028.96	4,834.75	10,000	
52130-344	Safety Supplies/Training	1,420	1,500	562.45	674.94	1,500	
TOTAL SUPPLIES		418,906	409,500	286,620.90	343,945.08	387,000	
FIXED CHARGES							
52130-533	Rental: Machinery & Equi	504	3,000	654.46	785.35	1,800	
52120-534	Lease Expenses	15,095	14,900	9,900.12			
52130-565	Licenses & Permits	20,773	38,200	37,723.00	37,723.00	20,250	
TOTAL FIXED CHARGES		36,372	56,100	48,277.58	38,508.35	22,050	
CAPTIAL OUTLAY							
52130-920-006	Engineering for Ceramic Filters - MP					150,000	
52130-920-007	Equipment Shed-HH					50,000	
52130-920-008	Equipment Shed-MP					12,000	
52130-930-003	Gate Relocation-MP					100,000	
52130-940-001	SCADA COMPONENTS UPGRADE	15,000	842,800	633,599.60	634,099.60	432,500	*
52130-940-003	Operators - MP & HH					180,000	
52130-940-003	variable drives & check valves		123,000	122,754.00	122,754.00		
52130-940-003	Sludge Pump			18,454.00	18,454.00		
52130-940-003	Replace tubesettlers @ hh		172,000	171,339.00	171,339.00		
52130-940-003	Install tubesettlers @ mp	136,356	250,000	246,984.00	246,984.00		
52130-940-003	leaf screens hh raw water intake		182,700	26,216.82	32,171.82		
52130-940-004	Vehicles					22,000	
52130-940-007	MP Generator switch gears		200,000	50,773.00	50,773.00	149,500	
52130-940-007	Security access system		50,000			60,000	*
52130-940-007	Pump Repairs		82,000	2,270.81	35,955.81	30,000	
52130-940-007	Chemical pump replacements		20,000				
52130-940-007	Chemical scale indicators		15,000				
52130-940-011	Tractor					55,000	
52130-940-016	Miox cell		45,000		4,953.00		
52130-940-020	Chemtrac CL17					19,000	
52130-940-021	Chemical Mixer					9,100	

52130-940-022	Coustic Tank & Bulk Tank Scale - MP					25,000	
TOTAL CAPITAL OUTLAY		151,356	1,982,500	1,272,391.23	1,317,484.23	1,294,100	
TOTAL WATER RESOURCES		2,220,420	4,095,550	2,879,494.97	3,210,152.14	3,351,030	

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
WATER TRANS. & DIST.						RECOMMENDATION
PERSONNEL SERVICES						
52140-121	Wages	487,315	486,250	395,644.17	467,579.47	500,000
52140-123	Unscheduled Overtime	3,272	2,100	1,687.57	1,994.40	3,250
52140-124	Call-Out Pay	26,078	26,100	20,064.29	23,712.34	27,000
52140-140	HRA	4,808	14,000	13,860.65	13,860.65	5,000
52140-141	Social Security Taxes	37,418	40,400	30,835.04	36,441.41	40,600
52140-142	Employee Insurance	161,295	136,100	104,688.03	123,722.22	140,500
52140-143	Retirement	105,824	53,000	41,311.95	48,823.21	57,500
52140-146	Workmen's Compensation	10,558	10,000	9,765.73	9,765.73	10,500
52140-147	Unemployment Insurance	240	250	230.17	230.17	300
52140-148	Employee Education & Training		4,000	510.00	612.00	1,000
TOTAL PERSONNEL SERVICES		836,808	772,200	618,597.60	726,741.61	785,650
CONTRACTUAL SERVICES						
52140-219	Internet/Networking	129	400	297.51	357.01	400
52140-220	E-Mail	120	150	85.00	102.00	120
52140-230	Publicity, Dues & Subscr	6,797	7,000	5,048.17	6,057.80	7,000
52140-241	Electric	4,010	4,000	2,956.66	3,547.99	4,000
52140-242	Water	652	750	386.38	463.66	700
52140-244	Natural Gas	1,475	1,600	1,359.36	1,631.23	1,700
52140-245	Telephone	869	1,100	774.07	928.88	1,000
52140-261	Vehicle Maintenance	8,671	7,500	6,820.64	8,184.77	8,000
52140-262	Equipment Maintenance	12,616	15,000	12,126.53	14,551.84	15,000
52140-266	Hydrant Maintenance	648	5,000	446.82	536.18	2,500
52140-267	Facility Maintenance	543	25,000	19,413.09	23,295.71	2,500
52140-280	Travel	21	500		-	250
TOTAL CONTRACTUAL SERVICES		36,551	68,000	49,714.23	59,657.08	43,170
SUPPLIES						
52140-310	Office Supplies	70	1,000	732.36	878.83	1,000
52140-312	Computer & Related Services	22	2,000	1,231.92	1,478.30	2,000
52140-313	WTR: Special Equipment		6,000	4,455.00	5,346.00	5,500

52140-320	Operating Supplies	10,395	15,000	13,191.46	15,829.75	15,500
52140-326	Uniforms	5,690	10,500	6,982.54	8,379.05	9,000
52140-331	Gas, Oil, etc.	27,951	22,000	13,040.36	15,648.43	22,000
52140-344	Safety Supplies & Training	59	500	338.04	405.65	1,000
TOTAL SUPPLIES		44,186	57,000	39,971.68	47,966.02	56,000
BUILDING MATERIALS						
52140-400	Line Maintenance/Repair	106,577	166,000	135,571.25	162,685.50	130,000
52140-401	Miscellaneous Wline Eas		1,500	1,022.02	1,226.42	1,500
52140-452	WTR: Gravel & Topsoil & coal mix	7,189	9,000	5,840.50	7,008.60	8,500
TOTAL BUILDING MATERIALS		113,766	176,500	142,433.77	170,920.52	140,000
FIXED CHARGES						
52140-533	Rental: Machinery & Equi	24	500			250
52140-534	Lease Expense	19,134	51,556	34,458.99		
52140-565	Licenses & Permits	100	200	200.00	200.00	150
TOTAL FIXED CHARGES		19,258	52,256	34,658.99	200.00	400
Capital Outlay						
52140-920-001	306 mini-excavator/trailer		154,000	153,873.60	153,873.60	
52140-920-001	Eq Shed/ Pipe shed	59,416				
52140-920-004	410 trencher		153,000	152,212.38	152,212.38	
52140-920-006	Telehandler		121,000	120,859.86	120,859.86	
52140-940-003	Truck					65,000
52140-940-009	Leak Detector					7,000
52140-940-009	Misc. Equipment	9,087				
TOTAL CAPITAL EXPENSE		68,503	428,000	426,945.84	426,945.84	72,000
TOTAL Water Trans. & Dist.		1,119,072	1,553,956	1,312,322.11	1,432,431.07	1,097,220

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
SEWER COLLECTION						RECOMMENDATION
PERSONNEL SERVICES						
52210-121	Wages	93,977	102,300	80,384.05	94,999.33	110,000
52210-123	Unscheduled Overtime	1,130	1,500	792.16	936.19	1,500
52210-124	Call-Out Pay	4,343	15,000	5,554.06	6,563.89	10,000
52210-140	HRA	3,796	6,000	8,506.27	8,506.27	4,000
52210-141	Social Security Taxes	6,912	9,400	6,073.62	7,177.91	9,300
52210-142	Employee Insurance	47,804	44,900	50,848.68	60,093.89	45,000
52210-143	Retirement	14,975	10,000	6,948.66	8,212.05	9,500
52210-146	Workmen's Compensation	2,105	2,500	2,007.55	2,007.55	2,250
52210-147	Unemployment Insurance	48	200	48.00	48.00	200
TOTAL PERSONNEL SERVICES		175,091	191,800	161,163.05	188,545.09	191,750
CONTRACTUAL SERVICES						
52210-230	Publicity, Dues & Subscr	6,599	6,600	4,664.42	5,597.30	6,600
52210-241	Electric	1,621	1,750	1,329.39	1,595.27	1,750
52210-242	Water	652	700	386.46	463.75	700
52210-244	Natural Gas	1,301	1,500	1,353.36	1,624.03	1,750
52210-245	Telephone	269	300	279.90	335.88	350
52210-261	Vehicle Maintenance		1,500	798.37	958.04	1,250
52210-262	Equipment Maintenance	4,699	6,000	10,589.49	12,707.39	6,000
52210-267	Facility Maintenance	368	500	119.37	143.24	400
52210-280	Travel		100		-	50
TOTAL CONTRACTUAL SERVICES		15,510	18,950	19,520.76	23,424.91	18,850
SUPPLIES						
52210-310	Office Supplies	70	200	90.48	108.58	150
52210-313	Special Equipment		1,000		-	750
52210-320	Operating Supplies	4,143	5,000	3,438.74	4,126.49	5,000
52210-326	Uniforms	1,767	2,500	1,758.43	2,110.12	2,500
52210-331	Gas, Oil, Etc	1,651	5,000	3,657.03	4,388.44	5,000
52210-344	Safety Supplies/Training	24	500	320.03	384.04	500

TOTAL SUPPLIES		7,655	14,200	9,264.71	11,117.65	13,900
BUILDING MATERIALS						
52210-400	Line Maintenance/Repair	(16,132)	25,000	12,364.69	14,837.63	25,000
52210-401	Miscellaneous Sline Easement	44	300	175.00	210.00	1,000
52210-452	Gravel & Topsoil & Coal Mix	7,294	7,500	4,378.07	5,253.68	7,500
TOTAL BUILDING MATERIALS		(8,793)	32,800	16,917.76	20,301.31	33,500
FIXED CHARGES						
52210-533	Rental: Machinery & Equi	24	100			100
52210-565	Licenses & Permits		450	440.00	440.00	500
TOTAL FIXED CHARGES		24	550	440.00	440.00	600
Capital Outlay						
52210-940-002	Core Machine					8,000
52210-940-002	Insp cameras		10,000	9,000.00	9,000.00	
TOTAL CAPITAL OUTLAY		-	10,000	9,000.00	9,000.00	8,000
TOTAL Sewer Collection		189,487	268,300	216,306.28	252,828.97	266,600

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
SEWER TREATMENT - VEOLIA						RECOMMENDATION
CONTRACTUAL SERVICES						
52230-260	Repair & Maintenance	94,819	50,000	27,766.53	33,319.84	35,000
52230-261	Vehicle Maintenance	2,946	11,500	11,110.41	13,332.49	5,000
52230-262	Equipment Maintenance	626	21,000	4,964.32	5,957.18	10,000
52230-290	Contractual Services	1,308,066	1,416,644	1,144,557.48	1,373,468.98	1,487,476
TOTAL CONTRACTUAL SERVICES		1,406,457	1,499,144	1,188,398.74	1,426,078.49	1,537,476
SUPPLIES						
52230-320	Operating	174	5,000	4,684.04	5,620.85	5,000
TOTAL SUPPLIES		174	5,000	4,684.04	5,620.85	5,000
FIXED CHARGES						
52230-565	Licenses & Permits	12,895	12,000	2,946.68	3,536.02	12,000
TOTAL FIXED CHARGES		12,895	12,000	2,946.68	3,536.02	12,000
CAPITAL OUTLAY						
52230-930-007	Air leaks thru out plant	213,404	350,000	(3,615.75)	(3,615.75)	
52230-930-007	Odor Controll		20,000			
52230-940-002	Effluent FLOW METER		10,000			
52230940-005	Spreader Truck Equipment		6,500	6,179.00	6,179.00	
52230-940-006	Lab equipment		15,000			
52230-940-007	INfluent Pumps and mechanical seals		100,000	38,554.95	38,554.95	
52230-940-012	INfluent Sampler		12,000			
52230-940-012	Influent drives		47,000	13,174.00	13,174.00	
52230-940-012	Misc Eq	105,613				
52230-940-012	U V Bulbs		50,000			
52230-940-012	Biosolids Conveyor		70,000			
52230-940-012	Mower		25,000	18,000.00	18,000.00	
TOTAL CAPITAL OUTLAY		319,017	705,500	72,292.20	72,292.20	-
TOTAL Sewer Treatment-Veolia		1,738,543	2,221,644	1,268,321.66	1,507,527.55	1,554,476

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
GRINDER PUMPS						RECOMMENDATION
PERSONNEL SERVICES						
52290-121	Wages	98,134	128,400	102,364.48	120,976.20	140,000
52290-123	Unscheduled Overtime	882	1,500	813.71	961.66	1,000
52290-124	Call-Out Pay	9,610	15,500	11,307.89	13,363.87	15,000
52290-140	HRA	8,700			-	4,000
52290-141	Social Security Taxes	8,098	11,200	8,389.97	9,915.42	12,000
52290-142	Employee Insurance	18,421	63,600	35,383.94	41,817.38	47,500
52290-143	Retirement	14,945	28,000	9,814.24	11,598.65	12,000
52290-146	Workmen's Compensation	1,976	2,500	1,771.48	1,771.48	2,800
52290-147	Unemployment Insurance	48	100	96.01	96.01	150
TOTAL PERSONNEL SERVICES		160,814	250,800	169,941.72	200,500.67	234,450
CONTRACTUAL SERVICES						
52290-241	Electric	1,424	1,800	1,147.24	1,376.69	1,700
52290-242	Water	652	700	386.52	463.82	650
52290-244	Natural Gas	1,347	1,500	1,365.35	1,638.42	1,650
52290-245	Telephone	269	300	155.56	186.67	300
52290-261	Vehicle Maintenance	1,756	1,500	468.58	562.30	1,500
52290-262	Equipment Maintenance	140,064	75,000	27,256.88	32,708.26	100,000
52290-263	Replacement Pumps & Panels	16,316	22,500	10,743.54	12,892.25	20,000
52290-267	Facility Maintenance	368	500	119.47	143.36	500
52290-280	Travel		100		-	
TOTAL CONTRACTUAL SERVICES		162,196	103,900	41,643.14	49,971.77	126,300
SUPPLIES						
52290-310	Office Supplies	13	200	91.49	109.79	150
52290-313	Special Equipment		1,000	159.99	191.99	750
52290-320	Operating Supplies	5,165	4,000	2,239.74	2,687.69	4,000
52290-326	Uniforms	1,766	4,200	2,425.08	2,910.10	3,000
52290-331	Gas, Oil, Etc	3,244	3,000	2,209.98	2,651.98	3,500

52290-344	Safety Supplies/Training	24	500	322.40	386.88	500
52290-392	Grinder Pumps	97,653	127,500	91,602.17	109,922.60	125,000
TOTAL SUPPLIES		107,864	140,400	99,050.85	118,861.02	136,900
FIXED CHARGES						
52290-533	Rental	24	100		-	50
52290-565	Licenses & Permits	50	150		-	100
52290-566	Electrical Inspection Pe	1,225	3,250	945.00	1,134.00	2,000
TOTAL FIXED CHARGES		1,299	3,500	945.00	1,134.00	2,150
Capital						
TOTAL CAPITAL		-	-	-	-	-
TOTAL Grinder Pumps		432,173	498,600	311,580.71	370,467.46	499,800

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
CUSTOMER ACCT/COLLECTION						RECOMMENDATION
PERSONNEL SERVICES						
52360-121	Wages	181,359	175,800	141,585.98	167,328.89	195,000
52360-123	Unscheduled Overtime	840	1,000	806.87	953.57	1,000
52360-140	HRA	3,140	10,595	7,185.99	8,623.19	4,000
52360-141	Social Security Taxes	13,036	13,600	10,337.03	12,216.49	15,000
52360-142	Employee Insurance	58,186	55,600	42,092.74	49,745.97	55,000
52360-143	Retirement	51,689	34,900	14,824.54	17,519.91	23,050
52360-146	Workmen's Compensation	139	200	124.73	124.73	150
52360-147	Unemployment Insurance	115	105	100.75	100.75	150
TOTAL PERSONNEL SERVICES		308,504	291,800	217,058.63	256,613.49	293,350
CONTRACTUAL SERVICES						
52360-211	Postage	55,072	52,000	52,699.97	63,239.96	65,000
52360-219	Internet	524	750	402.61	483.13	600
52360-220	E-Mail	300	400	210.00	252.00	300
52360-245	Telephone	53	900	286.74	344.09	500
52360-255	Data Processing	21,455	30,000	18,141.00	21,769.20	25,000
52360-262	Equipment Maintenance	8,595	9,000	8,794.52	10,553.42	8,000
52360-280	Travel		100	80.01	96.01	150
52360-290	Contractual Services - W	49,959	45,000	43,508.11	52,209.73	55,000
52360-291	Contractual Services - S	46,993	45,000	34,869.29	41,843.15	55,000
TOTAL CONTRACTUAL SERVICES		182,952	183,150	158,992.25	190,790.70	209,550
SUPPLIES						
52360-310	Office Supplies	1,678	1,800	1,747.09	2,096.51	1,800
52360-312	Computers & Related Equi	17	2,000	1,231.92	1,231.92	1,500
52360-320	Operating Supplies	2,862	4,000	1,254.91	1,505.89	3,000
52360-326	Uniforms	1,008	800	747.18	747.18	800
TOTAL SUPPLIES		5,565	8,600	4,981.10	5,581.50	7,100
FIXED CHARGES						

52360-533	Rental: Machinery & Equi	2,164	2,500	1,573.47	1,888.16	2,200
52360-593	Bank Draft Promotion Cre	940	1,000	930.00	1,116.00	1,000
TOTAL FIXED CHARGES		3,104	3,500	2,503.47	3,004.16	3,200
Capital Outlay						
TOTAL CAPITAL OUTLAY		-	-	-	-	-
TOTAL Customer Acct/Collection		500,125	487,050	383,535.45	455,989.86	513,200

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
WATER & SEWER PROJECTS						RECOMMENDATION
CAPITAL OUTLAY						
52390-930-001	Radio Read Meters	198,019	250,000	63,420.86	63,888.86	250,000
52390-930-003	Wline Ind Blvd to 127	264,820				
52390-930-006	Wline City Lake Rd to Spruce (16")	196				
52390-930-009	Colinx		40,000	10,756.84	10,756.84	
52390-930-011	SL to City Lake Rd to Lantana	350				
52390-930-012	Little Obed Bar Screen	64,391	1,273,900	688,642.78	688,642.80	1,273,900
52390-934-001	MPL Water Plant Expansion					40,000
52390-934-002	NW connector Util Reloc	483,672	115,000	105,432.50	105,432.50	
52390-934-009	I & I Improvements (Waste Wat)	2,544,528	2,500,000	1,967,425.73	1,967,425.73	
52390-934-011	127S Util Reloc (TDOT)	5,571	500	156.00	156.00	
52390-934-012	Pump Sta-Crab Orchard		500,000	396,838.99	415,338.99	8,500,000
52390-934-014	Mpl Dam Exp Proj - Permits	191,979	6,167,500	137,741.52	137,741.52	500,000
52390-934-016	Peavine, genesis, Hwy 127n of I 40	93,400	80,000	72,860.56	72,860.56	4,220,000
52390-934-019	Little Obed Pump Sta	9,600				
52390-934-022	127N Line Upg water line	25,360	15,000	14,190.25	14,190.25	
52390-934-027	State Rt 1 Sparta Hwy TDOT Bridge	42,095	13,500	12,362.69	12,362.69	
52390-934-028	State Rt 24 Hwy 70N TDOT Bridge	8,765	8,500	7,018.26	7,118.26	
52390-934-037	Eng Highland view east w L upgrade		506,000			
52390-934-038	Eng Sparta Dr W L upgrade		95,000			
52390-934-039	Eng Waterview Dr W L upgrade		40,000			
52390-934-040	Old Lantana rd wl replacement		859,085			
52390-934-041	County seat rd wl replacement		222,305	1,019.25	1,019.25	
52390-934-042	Highland view east wl upgrade		54,000			
52390-934-043	Sparta Drive wl upgrade		95,000			1,200,000
52390-934-044	utility relocate Sparta hwy		449,145			
52390-934-045	Utility relocate hwy 70n		198,650			
52390-934-046	Waterview drive wl upgrade		400,000			
52390-934-047	Woodmere Tank Pit Rehab					150,000
52390-935-001	ARPA Pre-Plan job costs	61,500	100,000	75,600.00	75,600.00	
52390-935-006	Asset Management Plan					200,000
TOTAL CAPITAL OUTLAY		3,994,246	13,983,085	3,553,466.23	3,572,534.25	16,333,900

TOTAL Water & Sewer Projects		3,994,246	13,983,085	3,553,466.23	3,572,534.25	16,333,900

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
CAPITAL EXPENSES						RECOMMENDATION
CAPITAL OUTLAY						
70000-900	Expenses Capitalized	5,914,889	19,967,085	5,104,578.26	5,539,516	17,792,600
TOTAL CAPITAL OUTLAY		5,914,889	19,967,085	5,104,578.26	5,539,516	17,792,600
TOTAL LESS CAPITAL EXPENSES		5,914,889	19,967,085	5,104,578.26	5,539,516	17,792,600

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
			.			RECOMMENDATION
450-Catoosa Utility Department						
FINANCIAL SUMMARY						
REVENUE SUMMARY						
INTERGOVERNMENTAL REV.		-	-	-	-	-
OTHER REVENUE		229,664	210,500	170,454.55	220,264.40	150,500
PUBLIC ENT REVENUE		2,641,773	2,759,166	2,405,067.42	2,886,080.90	2,897,500
TOTAL REVENUE		2,871,437	2,969,666	2,575,521.97	3,106,345.30	3,048,000
EXPENDITURE SUMMARY						
Administration		862,185	905,489	624,024.42	881,833.92	1,033,303
Water Trans. & Dist.		3,004,615	4,120,530	1,292,903.82	1,574,578.47	6,122,050
Customer Acct/Collection		273,007	300,900	227,716.31	270,531.52	326,215
Less Capital Expenses		(1,388,187)	(2,655,000)	(167,719.26)	(257,864.12)	(4,585,000)
TOTAL EXPENDITURES		2,751,620	2,671,919	1,976,925.29	2,984,808.03	2,896,568
REVENUE OVER/(UNDER) EXPENDITURES		119,817	297,747	598,596.68	121,537.27	151,432

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
450 - Catoosa						RECOMMENDATION
INTERGOVERNMENTAL						
33807	RUD Grant - Plateau Rd Tank					
33810	127N from I-40 to Plateau rd					
TOTAL INTERGOVERNMENTAL		-	-	-	-	-
OTHER REVENUE						
36100	Interest Earnings	229,164	210,000	147,929.55	197,239.40	150,000
36330	Sale of Surplus Property			22,525.00	22,525.00	
36354	TML Package Bonus	500	500		500.00	500
TOTAL OTHER REVENUE		229,664	210,500	170,454.55	220,264.40	150,500
PUBLIC ENT REVENUE						
37110	Metered Water Sales	2,095,296	2,215,166	1,941,525.77	2,329,830.92	2,350,000
37113	Annexed Catoosa Water Sales	328,538	290,000	251,594.99	301,913.99	320,000
37191	Penalties/Theft/Collection Fee	27,647	30,000	25,890.41	31,068.49	28,000
37193	Servicing Customer Accounts	7,425	10,000	5,494.00	6,592.80	7,500
37195	Service Charge-New Connection	28,900	30,000	23,950.00	28,740.00	30,000
37196	Water Tap Fees	140,212	150,000	143,334.14	172,000.97	145,000
37198	Leak Protection	19,096	31,000	24,995.24	29,994.29	19,000
37199	Returned Check Charge	1,060	1,000	475.47	570.56	1,000
37990	Miscellaneous Revenue	2,721	10,000	29.81	35.77	5,000
37991	Bad Debt	(9,122)	(8,000)	(12,222.41)	(14,666.89)	(8,000)
TOTAL PUBLIC ENT REVENUE		2,641,773	2,759,166	2,405,067.42	2,886,080.90	2,897,500
TOTAL REVENUE		2,871,437	2,969,666	2,575,521.97	3,106,345.30	3,048,000

		FY 23-24 ACTUAL	FY 24-25 BUDGET	FY 24-25 ACTUAL	FY 24-25 PROJECTED	FY 25-26 MANAGER'S RECOMMENDATION
ADMINISTRATION						
PERSONNEL SERVICES						
41990-140	HRA	8,257	5,500	3,944.68	4,733.62	5,000
41990-141	Social Security Taxes	980	1,000	816.80	980.16	1,000
41990-142	Employee Insurance	35,331	40,100	29,638.40	35,566.08	40,000
41990-149	Wellness Program		500	110.00	132.00	500
41990-161	Advisory Board Salary/Me	13,680	12,812	11,400.73	13,680.88	14,500
TOTAL PERSONNEL SERVICES		58,248	59,912	45,910.61	55,092.73	61,000
CONTRACTUAL SERVICES						
41990-230	Publicity, Dues & Subscr	640	1,250		-	1,000
41990-236	Public Relations	1,165	2,500	862.18	1,034.62	1,500
41990-251	Medical Services		500		-	250
41990-252	Legal Services	1,456	2,000	819.00	982.80	2,000
41990-253	Accounting & Auditing	3,020	5,000	3,075.00	3,690.00	4,000
41990-255	Time & Attendance	12			-	
41990-259	Recording Fees				-	
41990-290	Contractual Services	708	1,000	893.98	1,072.78	1,500
TOTAL CONTRACTUAL SERVICES		7,001	12,250	5,650.16	6,780.19	10,250
FIXED CHARGES						
41990-513	Liability & Property Ins	24,014	27,500	26,635.58	26,635.58	29,000
41990-540	Depreciation - Water	565,579	600,000	437,260.14	586,161.30	650,000
TOTAL FIXED CHARGES		589,593	627,500	463,895.72	612,796.88	679,000
DEBT SERVICE						
41990-631	Interest on Bonds - Wate	147,343	142,827	77,767.65	142,827.00	137,369
41990-633	Lease Interest Expense			800.28	4,337.12	5,000
TOTAL DEBT SERVICE		147,343	142,827	78,567.93	147,164.12	142,369
GRANTS, CONTR, & OTHERS						

41990-765	Allocated Costs from W & S	60,000	60,000	30,000.00	60,000.00	137,084
TOTAL GRANTS, CONTR, & OTHERS		60,000	60,000	30,000.00	60,000.00	137,084
TOTAL CAPITAL OUTLAY						
	Time Keeping System		3,000			3,600
TOTAL CAPITAL OUTLAY		-	3,000	-	-	3,600
TOTAL Administration		862,185	905,489	624,024.42	881,833.92	1,033,303

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
WATER TRANS. & DIST.						RECOMMENDATION
PERSONNEL SERVICES						
52140-121	Wages	358,192	387,800	307,837.26	363,807.67	420,000
52140-123	Unscheduled Overtime	1,977	2,000	389.93	460.83	2,000
52140-124	Call-Out Pay	4,539	7,500	5,878.45	6,947.26	7,500
52140-140	HRA	6,993	7,500	696.10	835.32	5,000
52140-141	Social Security Taxes	26,751	30,800	23,173.46	27,386.82	33,000
52140-142	Employee Insurance	97,230	119,100	86,991.74	102,808.42	118,000
52140-143	Retirement	70,234	45,000	32,707.62	38,654.46	51,000
52140-146	Workmen's Compensation	6,059	7,000	988.14	988.14	8,500
52140-147	Unemployment Insurance	168	200	168.00	168.00	250
52140-148	Employee Education & Tra	600	1,400	700.00	840.00	1,500
TOTAL PERSONNEL SERVICES		572,744	608,300	459,530.70	542,896.91	646,750
CONTRACTUAL SERVICES						
52140-219	Internet/Networking Acce	1,882	2,000	1,598.06	1,917.67	2,000
52140-230	Publicity, Dues & Subscr	8,597	10,000	7,073.92	8,488.70	9,000
52140-241	Electric	65,764	70,000	50,819.39	60,983.27	70,000
52140-244	Natural Gas	291	1,500	360.16	432.19	750
52140-245	Telephone	4,510	5,200	3,795.41	4,554.49	4,750
52140-249	Garbage pickup	251	450	209.75	251.70	300
52140-261	Vehicle Maintenance	10,867	11,000	8,823.89	10,588.67	11,000
52140-262	Equipment Maintenance	9,962	9,000	4,317.96	5,181.55	10,000
52140-267	Facility Maintenance	428	500		-	500
52140-269	Tank/Pump Maintenance	4,004	10,000	6,713.14	8,055.77	8,500
52140-280	Travel	431	1,000	36.80	44.16	1,000
52140-290	Contractual Services	7,700	10,000	8,700.00	8,700.00	9,500
TOTAL CONTRACTUAL SERVICES		114,687	130,650	92,448.48	109,198.18	127,300
SUPPLIES						
52140-312	Computers & Related Equi	1,262	15,000	25.38	30.46	25,000
52140-320	Operating Supplies	3,719	10,000	7,009.96	8,411.95	9,000
52140-326	Uniforms	3,005	3,600	426.69	512.03	3,500
52140-331	Gas, Oil, Etc.	19,990	20,000	13,990.33	16,788.40	22,100

52140-344	Safety Supplies/Training	47	2,500	47.04	56.45	1,000
52140-353	Water Purchased Crossville	647,817	550,000	449,981.55	539,977.86	550,000
52140-354	Water Purchased-Monterey	30	100	22.65	27.18	100
TOTAL SUPPLIES		675,870	601,200	471,503.60	565,804.32	610,700
BUILDING MATERIALS						
52140-400	Line Maintenance/Repair	252,829	100,000	81,712.45	98,054.94	150,000
52140-452	Gravel & Sand		3,500			1,500
TOTAL BUILDING MATERIALS		252,829	103,500	81,712.45	98,054.94	151,500
FIXED CHARGES						
52140-534	Lease Expense		21,030	11,084.47		
52140-565	Licenses & Permits	300	850	760.00	760.00	800
TOTAL FIXED CHARGES		300	21,880	11,844.47	760.00	800
CAPITAL OUTLAY						
52140-920-001	Building		383,000	6,000.00	6,000.00	2,500,000
52140-934-001	Meters		200,000	25,918.94	25,918.94	200,000
52140-934-004	127N I-40 to potato farm rd wl	1,321,328	70,000	67,824.22	67,824.22	
52140-934-009	Creston area w l fredonua northwood and wilson rd	250	220,000	1,559.52	1,559.52	
52140-934-010	New Line Extension	66,608	20,000	10,500.00	10,500.00	
52140-934-013	Hwy 70n Pump Station upgrade		400,000			570,000
52140-934-021	Mayland area line connections		335,000			
52140-934-022	Potato farm area line connections		345,000			
52140-934-020	Genesis Rd Tank Maintenance		435,000			435,000
52140-934-023	Phase 2 127 North SR28					30,000
52140-934-024	Phase 3 127 North SR28					30,000
52140-934-025	Hwy 70N SR24 Bridge					160,000
52140-934-026	Meter Rehab					390,000
52140-940-003	Truck		82,000		82,000.00	60,000
52140-940-001	Boring Machine					135,000
52140-940-004	Generator @ Genesis Pump Station		75,000			75,000
52140-940-005	Excavator		90,000	64,061.44	64,061.44	
TOTAL CAPITAL OUTLAY		1,388,187	2,655,000	175,864.12	257,864.12	4,585,000
TOTAL Water Trans. & Dist.		3,004,615	4,120,530	1,292,903.82	1,574,578.47	6,122,050

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
CUSTOMER ACCT & COLLECTIONS						RECOMMENDATION
PERSONNEL SERVICES						
52360-121	Wages	108,208	112,950	90,708.98	107,201.52	125,000
52360-123	Unscheduled Overtime	1,757	2,150	1,622.01	1,916.92	2,000
52360-140	HRA		1,000	372.91	447.49	3,000
52360-141	Social Security Taxes	7,683	9,100	6,561.20	7,754.15	10,000
52360-142	Employee Insurance	40,222	49,800	36,668.82	43,335.88	52,000
52360-143	Retirement	17,119	12,800	9,037.76	10,680.99	13,750
52360-146	Workmen's Compensation	1,086	100	82.68	82.68	200
52360-147	Unemployment Insurance	93	100	71.99	71.99	100
TOTAL PERSONNEL SERVICES		176,167	188,000	145,126.35	171,491.62	206,050
CONTRACTUAL SERVICES						
52360-211	Postage	33,107	35,000	28,171.90	33,806.28	40,000
52360-219	Internet	580	750	463.60	556.32	700
52360-220	E-Mail	240	300	20.00	24.00	240
52360-230	Publicity, Dues & Subscr		250	31.00	37.20	100
52360-241	Electric	1,697	2,500	1,589.06	1,906.87	2,200
52360-242	Water	262	450	298.68	358.42	375
52360-244	Natural Gas	1,212	2,400	1,194.56	1,433.47	2,000
52360-245	Telephone	3,528	3,000	1,845.67	2,214.80	3,500
52360-249	Garbage Pickup	251	500	209.75	251.70	300
52360-255	Data Processing	9,071	10,000	5,229.40	6,275.28	11,000
52360-262	Equipment maintenance	436			-	
52360-267	Facility Maintenance-Off	171	1,000	6.99	8.39	500
52360-290	Contractual Services	22,430	29,000	23,794.32	28,553.18	31,000
TOTAL CONTRACTUAL SERVICES		72,984	85,150	62,854.93	75,425.92	91,915
SUPPLIES						
52360-310	Office Supplies	1,762	2,500	1,938.26	2,325.91	2,500
52360-312	Computers & Related Equi	229	500		-	2,000
52360-320	Operating Supplies	1,633	1,000	316.51	379.81	1,000

52360-326	Uniforms	482	500	490.26	490.26	500
TOTAL SUPPLIES		4,105	4,500	2,745.03	3,195.98	6,000
FIXED CHARGES						
52360-531	Office Rent	19,500	22,000	16,850.00	20,250.00	21,000
52360-533	Rental: Machinery & Equi		750		-	750
52360-593	Bank Draft Promotion Cre	250	500	140.00	168.00	500
TOTAL FIXED CHARGES		19,750	23,250	16,990.00	20,418.00	22,250
TOTAL Customer Acct/Collection		273,007	300,900	227,716.31	270,531.52	326,215

		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		ACTUAL	BUDGET	ACTUAL	PROJECTED	MANAGER'S
CAPITAL EXPENSES						RECOMMENDATION
CAPITAL OUTLAY						
70000-900	Expenses Capitalized	(1,388,187)	(2,655,000)	(167,719.26)	(257,864.12)	(4,585,000)
TOTAL CAPITAL OUTLAY		(1,388,187)	(2,655,000)	(167,719.26)	(257,864.12)	(4,585,000)
TOTAL Less Capital Expenses		(1,388,187)	(2,655,000)	(167,719.26)	(257,864.12)	(4,585,000)