



City of Greenbrier

2414 Hwy 41 S • P.O. Box 466

Greenbrier, TN 37073

www.greenbriertn.org

Office • (615) 643-4531 Fax • (629) 236-9721

June 15, 2025

State of Tennessee
Comptroller of the Treasury
Office of State and Local Finance
Cordell Hull Building, 4th Floor
425 Fifth Avenue North
Nashville, TN 37243-3400

RE: Fiscal Year 2025/2026 Budget (July 1, 2025 – June 30, 2026)

Please see the following information as requested:

1. Cover letter on the municipality's letter head:
Chief Executive Officer: Mayor Howard L Adcock
Budget Contact: Stephanie Toland, City Recorder/Treasurer, CMFO
Address: PO Box 466, Greenbrier, TN 37073
Phone: 615-643-4531 Fax: 629-236-9721
Email: lannyadcock@greenbriertn.org
2. Certified copy of operating and capital budget ordinance:
See the attached certified copy of Ordinance #25-08 making appropriations for the various funds, departments, institutions, offices and agencies of the City of Greenbrier, TN, for the fiscal year beginning July 1, 2025, and ending June 30, 2026. Tax rate of \$1.0395 on each \$100 of taxable property is included in the Budget Ordinance #25-08.
3. Detailed budgets of all funds: Attached.
4. Budget Summary Schedule: Attached.
5. Cash Flow Forecast Schedules: N/A
6. Schedule of Outstanding Debt and Budgeted Debt Service: Attached.

7. Revenue forecasts for property and sales tax in fiscal year 2026 (major revenue sources) are based upon MTAS estimates per capita spreadsheet.

Part of the detailed Budget:

- Forecast for current property tax - \$2,241,921
- Forecast for sales tax - \$875,250
- Local option sales tax - \$1,006,524

If you should need anything further, please contact me at 615-643-4531 or e-mail stoland@greenbriertn.org.

Sincerely,



Stephanie Toland, CPM, CMFO
City Recorder/Treasurer

Attachments

ORDINANCE No. 25-08

**AN ORDINANCE OF THE
CITY OF GREENBRIER, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

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

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

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

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

SECTION 1: That the governing body projects anticipated revenues from all sources and appropriates planned expenditures for each department, board, office or other agency of the municipality, herein presented together with the actual annual receipts and expenditures of the last preceding fiscal year and the estimated annual expenditures for the current fiscal year, and from those revenues and unexpended and unencumbered funds as follows for fiscal year 2026, and including the projected ending balances for the budget year, the actual ending balances for the most recent ended fiscal year and the estimated ending balances for the current fiscal years:

GENERAL FUND	Actual FY 2024	Estimated FY 2025	Budget FY 2025/26
Revenues			
Local Taxes	\$ 4,779,283	\$ 4,974,815	\$ 4,717,226
Intergovernmental	262,400	197,732	584,942
Licenses And Permits	320,456	322,624	335,233
Charges For Services	10,000	6,000	6,000
Fines And Forfeitures	177,378	203,615	171,033
Other Revenues	\$ 332,315	163,262	212,382
Other Financing Sources	-	12,000	510,000
Total Revenues and Other Financing Sources	\$ 5,881,832	\$ 5,880,048	\$ 6,536,816
Appropriations			
General Government	\$ 605,736	\$ 761,173	\$ 731,974
Animal Control	\$ 95,238	108,693	\$ 127,144
Building and Codes	\$ 132,057	166,472	\$ 155,978
Municipal Court	\$ 161,855	135,218	\$ 168,001
Police Department	\$ 1,741,121	1,792,478	\$ 2,001,969
Fire Department	\$ 663,467	791,084	\$ 1,088,504
Highway & Streets	\$ 361,968	391,990	\$ 404,027
Cemetery	\$ 16,951	20,370	\$ 20,038
Parks Department	\$ 768,642	723,273	\$ 781,997
Capital Outlay			565,000
Total Appropriations	\$ 4,547,035	\$ 4,890,750	\$ 6,044,632
Change in Fund Balance (Revenues - Appropriations)	1,334,797	989,299	492,185
Other Financing Sources	-	12,000	510,000
Beginning Fund Balance July 1	5,521,542	6,856,339	7,845,637
Ending Fund Balance June 30	\$ 6,856,339	\$ 7,845,637	\$ 8,337,822
Ending Fund Balance as a % of Total Appropriations	150.8%	160.4%	137.9%

STATE STREET AID FUND	Actual FY 2024	Estimated FY 2025	Budget FY 2025-26
Revenues			
State Gas and Motor Fuel Taxes	\$ 241,242	\$ 249,486	\$ 240,179
Interest	1,378	1,314	1,119
Other Revenue	218,009	-	-
Total Revenues and Other Financing Sources	\$ 460,629	\$ 250,800	\$ 241,298
Appropriations			
Electric	98,838	89,883	88,000
Repairs and Maintenance	337,257	0	200,000
Debt Service- Principal and Interest	82,219	109,628	82,221
Total Appropriations	\$ 518,314	\$ 199,511	\$ 370,221
Change in Fund Balance (Revenues - Appropriations)	(57,685)	51,289	(128,923)
Beginning Fund Balance July 1	405,035	347,350	398,639
Ending Fund Balance June 30	\$ 347,350	\$ 398,639	\$ 269,716
Ending Fund Balance as a % of Total Appropriations	67.0%	199.8%	72.9%

SANITATION	Actual FY 2024	Estimated FY 2025	Budget FY 2025-26
Revenues			
Charges for Service	\$ 481,109	\$ 426,095	\$ 475,228
Interest	1,764	1,583	1,248
Other	-	-	-
Total Revenues and Other funding sources	\$ 482,873	\$ 427,678	\$ 476,476
Appropriations			
Sanitation	\$ 480,571	\$ 473,420	\$ 478,600
	-	-	-
Total Appropriations	\$ 480,571	\$ 473,420	\$ 478,600
Change in Fund Balance (Revenues - Appropriations)	2,302	(45,742)	(2,124)
Beginning Fund Balance July 1	366,970	369,272	323,531
Ending Fund Balance June 30	\$ 369,272	\$ 323,531	\$ 321,407
Ending Fund as a % of Total Appropriations	76.8%	68.3%	67.2%

DRUG FUND	Actual FY 2024	Estimated FY 2025	Budget FY 2025-26
Revenues			
Fines And Forfeitures	36,003	\$ 41,924	\$ 8,200
Investment Income	53		
Total Revenues and Other Financing Sources	\$ 36,056	\$ 41,924	\$ 8,200
Appropriations			
Drug Enforcement	\$ 73,263	\$ 55,258	\$ 9,700
	-	-	-
Total Appropriations	\$ 73,263	\$ 55,258	\$ 9,700
Change in Fund Balance (Revenues - Appropriations)	(37,207)	(13,334)	(1,500)
Beginning Fund Balance July 1	105,270	68,063	54,730
Ending Fund Balance June 30	\$ 68,063	\$ 54,730	\$ 53,230
Ending Fund as a % of Total Appropriations	93%	99.0%	548.8%

STORMWATER FUND	Actual FY 2024	Estimated FY 2025	Budget FY 2025-26
Revenues			
Fees	\$ 225,443	\$ 199,258	\$ 202,800
Total Revenues and Other Financing Sources	\$ 225,443	\$ 199,258	\$ 202,800
Appropriations			
Stormwater Expense	\$ 111,527	\$ 78,997	\$ 203,528
	-	-	-
Total Appropriations	\$ 111,527	\$ 78,997	\$ 203,528
Change in Fund Balance (Revenues - Appropriations)	113,916	120,261	(728)
Beginning Fund Balance July 1	208,553	322,469	442,730
Ending Fund Balance June 30	\$ 322,469	\$ 442,730	\$ 442,002
Ending Fund Balance as a % of Total Appropriations	289.1%	560.4%	217.2%

WATER & SEWER FUND	Actual FY 2024	Estimated FY 2025	Budget FY 2025-26
Revenues			
Operating Revenue	\$ 3,683,748	\$ 3,757,356	\$ 4,160,355
Non-operating Revenues	2,082,717	286,622	232,451
Total Revenues and Other Financing Sources	\$ 5,766,465	\$ 4,043,978	\$ 4,392,806
Appropriations			
Water & Sewer Operating	3,702,811	3,508,552	3,155,501
Non-operating Expense (Debt Service Interest)	79,270	81,130	100,209
Debt Service - Principal & Admin Fee	347,927	375,631	378,267
Total Appropriations	\$ 4,130,008	\$ 3,965,313	\$ 3,633,977
Change in Fund Balance (Revenues - Appropriations)	1,636,457	78,665	758,829
Beginning Fund Balance July 1	8,497,259	10,133,716	10,212,381
Ending Fund Balance June 30	\$ 10,133,716	\$ 10,212,381	\$ 10,971,209
Ending Fund as a % of Total Appropriations	245.4%	257.5%	301.9%

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

Fund	Estimated Fund Balance at June 30, 2026
General Fund	7,181,876
State Street Aid Fund	398,639
Sanitation Fund	323,531
Drug Fund	135,178
Stormwater Fund	442,730
Water & Sewer Fund *	12,232,599

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

Debt Service to be Paid Out of Water & Sewer Fund			
Debt Management	Principal	Interest	
State Revolving Loan CW5 2016-370	\$ 63,432	\$ 2,388	
State Revolving Loan 2016-371	\$ 110,100	\$ 4,200	
State Revolving Loan 17-380	\$ 106,272	\$ 7,656	
Public Building Authority Series 2019	\$ -	\$ -	
Sewer Refunding Bond 2024	\$ 66,563	\$ 78,848	
General Obligation Series 2020 (Water Fund)	\$ 31,900	\$ 7,117	
Total Annual Debt Service Payments	\$ 378,267	\$ 100,209	\$ 478,476

Debt Service to be Paid Out of General Fund			
Debt Management	Principal	Interest	Total
Public Improvement Bond- US Bank/20 Yr	\$ 140,000.00	\$ 63,300.00	\$ 203,300.00
Total Annual Debt Service Payments	\$ 140,000	\$ 63,300	\$ 203,300.00

Debt Service to be paid out of State Street Aid Fund			
Debt Management	Principal	Interest	Total
TN Municipal Bond Fund - Paving	\$ 79,000	\$ 3,169	\$ 82,169
Total Annual Debt Service Payments	\$ 79,000	\$ 3,169	\$ 82,169

SECTION 4: During the coming fiscal year (2026) the governing body has pending and planned capital projects with proposed funding as follows:

Pending Capital Projects	Total Expense	Expense Financed by Estimated	Expense Financed by Debt Proceeds
Louise Martin Park Playground	\$490,000	TDEC LGRP Grant/ General Fund	
Fire Station #2	\$75,000	General Fund	

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

SECTION 6: Money may be transferred from one appropriation to another in the same fund by the Mayor, subject to such limitations and procedures as set by the Governing Body pursuant to Tenn. Code Ann. § 6-56-209. Any resulting transfers shall be reported to the governing body at its next regular meeting and entered into the minutes.

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

SECTION 8: There is hereby levied a property tax of \$1.0395 per \$100 of assessed value on all real and personal property.

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


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

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


SECTION 12: This ordinance shall take effect July 1, 2025, the public welfare requiring it.

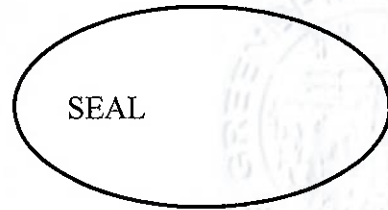
Passed 1st Reading: May 5, 2025

Passed 2nd Reading: June 2, 2025


Mayor

ATTESTED:


City Recorder



GENERAL FUND REVENUE		Actual	Budget 24-25	Estimate Only		This Year
FY 2025-2026		Actual	Budget	As of	Projected	Budget
REVENUE		2023-24	2024-25	2/26/2025	6/30/2024	2025-26
Property & Personality Taxes						
110-31100	Property Taxes (Current)	\$ 2,264,233.00	\$ 2,197,866.00	\$ 1,530,216.00	\$ 2,295,324.00	\$ 2,241,921
110-31200	Property Taxes (Delinquent)	\$ 119,081.00	\$ 96,651.33	\$ 26,266.00	\$ 39,399.00	\$ 50,000.00
110-31300	Interest and Court Cost On Prop Tax	\$ 8,247.00	\$ 4,500.00	\$ 3,395.00	\$ 5,092.50	\$ 10,912.00
Sales Taxes						
110-31600	Local Option Sales Tax	\$ 1,014,213	\$ 1,005,141	\$ 711,718	\$ 1,067,577	\$ 1,006,524
State Sales Tax						
110-33510	State Sales Tax	\$ 847,169	\$ 866,140	\$ 583,768	\$ 875,651	\$ 875,250
Alcoholic Beverages Taxes						
110-31700	Liquor by the drink	\$ 2,444	\$ 1,600	\$ 2,562	\$ 3,843	\$ 1,810
110-31710	Wholesale Beer Tax	\$ 130,383	\$ 130,000	\$ 86,197	\$ 129,295	\$ 147,866
110-31720	Wholesale liquor Tax	\$ 61,894	\$ 60,000	\$ 40,204	\$ 60,306	\$ 64,369
110-33530	State Beer Tax	\$ 3,032	\$ 3,213	\$ 1,584	\$ 2,376	\$ 3,081
Business Taxes						
110-31800	Business Taxes	\$ 77,549	\$ 73,000	\$ 6,615	\$ 9,923	\$ 76,223
110-33593	Corporate Excise Tax	\$ 6,773			\$ -	\$ -
110-31912	Cable TV Franchise Tax	\$ 50,414	\$ 67,678	\$ 32,379	\$ 48,569	\$ 59,482
110-31913	CEMC Franchise Tax	\$ 169	\$ 504	\$ -	\$ -	\$ 560
110-31920	Hotel Motel Tax	\$ -		\$ -	\$ -	
110-34121	Clerks Fees- Business Tax	\$ 29		\$ 1,006	\$ 1,509	
Gasoline and Motor Fuel Taxes						
110-33552	State- City Street and Transportation	\$ 12,626	\$ 12,783	\$ 8,399	\$ 12,599	\$ 12,640
110-33558	State Transportation Modernization Cty	\$ 1,277	\$ -		\$ -	\$ 1,277
110-33594	Telecommunication Privilege Tax	\$ 3,285	\$ -	\$ 2,177	\$ 3,266	\$ 3,325
Hotel/Motel Tax						
110-31911	Natural Gas Franchise Tax	\$ 91,929	\$ 82,339	\$ 238,156	\$ 357,234	\$ 82,589
110-31920	Occupany Tax (Hotel/Motel tax)					\$ 2,000
Payment in Lieu of Taxes						
110-33320	Tva Payments in Lieu of Taxes	\$ 84,536	\$ 85,217	\$ 41,901	\$ 62,852	\$ 79,397
Grants						
110-33191	State Police Grant	\$ 105,906	\$ 5,000	\$ -	\$ -	\$ 50,000
110-33490	Other State Grants & Revenues	\$ -	\$ 290,000	\$ 6,800	\$ 10,200	\$ 268,000

110-33560	Police Salary Supplement	\$	5,600	\$	7,000	\$	14,400	\$	21,600	\$	7,200
110-36721	County Fire Contribution	\$	145,140	\$	150,616	\$	100,967	\$	151,450	\$	250,489
110-36731	Donations Reserved for Park					\$	645	\$	968	\$	350
110-37513	Other Revenue - Park Donations	\$	5,280	\$	8,542	\$	8,950	\$	13,425	\$	8,653
110-37950	Contributions for Animal Control	\$	474	\$	2,612	\$	60	\$	90	\$	250
	License and Permits										
110-31910	Bellsouth Franchise Fee	\$	1,590	\$	8,708	\$	-	\$	-	\$	5,571
110-32210	Beer Licenses	\$	1,250	\$	1,117	\$	1,000	\$	1,500	\$	1,133
110-32220	Liquor Licenses	\$	-	\$	100	\$	-	\$	-	\$	100
110-32600	Building and Related Permits	\$	90,983	\$	41,924	\$	50,738	\$	76,108	\$	58,919
110-32605	Mechanical/HVAC Permit	\$	250	\$	100	\$	250	\$	375	\$	183
110-32630	Plumbing Permit	\$	100	\$	217	\$	150	\$	225	\$	250
110-32640	Plat Review Fee	\$	4,695	\$	3,172	\$	400	\$	600	\$	3,903
110-32650	Grading Permit	\$	-	\$	200	\$	2,455	\$	3,683	\$	2,000
110-32660	Rezoning Request	\$	1,050	\$	500	\$	1,900	\$	2,850	\$	1,900
110-32670	Variance Request	\$	700	\$	500	\$	-	\$	-	\$	500
110-32700	Demolition Permit	\$	100	\$	300	\$	100	\$	150	\$	267
110-32710	Sign Permit	\$	411	\$	200	\$	498	\$	746	\$	621
110-32720	Solicitation Permit	\$	100	\$	100	\$	20	\$	30	\$	50
110-32740	New Business Inspection	\$	150	\$	300	\$	100	\$	150	\$	333
110-32760	Fireworks Permit	\$	3,000	\$	2,000	\$	1,000	\$	1,500	\$	2,000
110-34314	Mowing and Clean-up	\$	614	\$	2,302	\$	-	\$	-	\$	2,173
110-34700	Adult Softball Sign-Up	\$	3,650	\$	3,567	\$	1,500	\$	2,250	\$	3,983
110-34708	Fall Ball Individual	\$	12,955	\$	12,355	\$	13,320	\$	13,320	\$	12,640
110-34709	Fall Ball Team	\$	10,850	\$	12,998	\$	11,550	\$	11,550	\$	12,615
110-34710	Sign up Fee- Residents	\$	41,545	\$	36,077	\$	28,604	\$	42,906	\$	38,592
110-34712	Park/Pavilion/Field Fee	\$	5,523	\$	2,000	\$	1,885	\$	2,828	\$	4,349
110-34713	Gate Fee	\$	8,224	\$	7,500	\$	32,821	\$	49,232	\$	25,733
110-34716	Items Sold at Concessions Stand	\$	178	\$	10,000	\$	10,085	\$	15,128	\$	9,265
110-34740	Park and Recreation Vendor	\$	1,500	\$	1,567	\$	250	\$	375	\$	1,900
110-34745	Park and Recreation Concessions	\$	115,558	\$	132,244	\$	59,695	\$	89,543	\$	132,430
110-34746	Baseball Photo Rebate	\$	1,829	\$	-	\$	-	\$	-	\$	1,455
110-34747	Jr Pro Football Concessions	\$	12,226	\$	9,067	\$	4,676	\$	7,014	\$	11,143
110-36342	Cemetery Marker Permit	\$	1,425	\$	917	\$	375	\$	563	\$	1,225
	Fines										
110-35000	Circuit Court Revenue	\$	181	\$	1,039	\$	111	\$	166	\$	933

110-35100	General Sessions Court Revenue	\$	19,338	\$	11,939	\$	15,231	\$	22,847	\$	15,052
110-35110	City Court Fines and Costs	\$	146,575	\$	126,649	\$	116,208	\$	174,312	\$	145,000
110-35111	Animal Control Fines	\$	1,244	\$	480	\$	290	\$	435	\$	895
110-35112	Beer License Fines	\$	-	\$	1,000	\$	-	\$	-	\$	50
110-35113	Police Miscellaneous	\$	525	\$	612	\$	350	\$	525	\$	787
110-35160	Court Officer Cost	\$	9,515	\$	7,478	\$	3,553	\$	5,330	\$	8,316
	<u>Investment Earnings</u>										
110-36100	Interest Earnings	\$	157,917	\$	44,320	\$	71,373	\$	107,059	\$	75,710
110-37199	Bank Fee	\$	-	\$	-	\$	-	\$	-	\$	-
	<u>Charges for Services</u>										
110-36340	Sales of Cemetery Lots	\$	10,000	\$	11,000	\$	4,000	\$	6,000	\$	6,000
	<u>Other Revenue</u>										
110-37500	Other Revenue	\$	161,287	\$	77,726	\$	25,089	\$	37,634	\$	125,303
110-31900	Sportsbetting	\$	13,111	\$	12,573	\$	10,911	\$	16,366	\$	10,782
110-36420	Sale of Scrap Metal	\$	-	\$	421	\$	1,469	\$	2,203	\$	337
110-37510	Other Revenue Donations- Police	\$	-	\$	1,167	\$	-	\$	-	\$	200
110-37511	Other Revenue Donations- Fire	\$	-	\$	867	\$	-	\$	-	\$	50

	TOTAL GENERAL FUND REVENUES	\$	5,881,832	\$	5,737,704	\$	3,920,322	\$	5,868,048	\$	6,028,816
	OTHER FINANCING SOURCES (USES)										
110-26350	Committed for Highways/Public Works										
110-26325	Committed for Public Safety										
110-	Committed for LPRG										
110-36961	Operating Tran In From Gen Fund	\$	450,000	\$	1,052,212	\$	1,352,162	\$	1,352,162	\$	75,000
	Operating Tran Out From Gen Fund	\$	(450,000)	\$	(1,052,212)	\$	(1,352,162)	\$	(1,352,162)	\$	(75,000)
	<u>Proceeds from Sale of Assets</u>										
110-36310	Sale of DUI seized Equipment										
110-36320	Sale of Military Equipment	\$	-	\$	1,830	\$	-	\$	-	\$	-
110-36330	Sale of Equipment	\$	-	\$	54,191	\$	-	\$	-	\$	10,000
110-36350	Sale of Land	\$	-	\$	-	\$	-	\$	-	\$	-
	<u>Insurance Proceeds</u>										
110-36992	Insurance Package Bonus										
110-36400	Insurance Claims	\$	-	\$	-	\$	-	\$	-	\$	-
	NET other Financing Sources	\$	-	\$	56,021	\$	8,000	\$	12,000	\$	10,000
	Revenues & Other Financing Sources	\$	5,881,832	\$	5,793,725	\$	3,928,322	\$	5,880,048	\$	6,538,816

Department: General Government: Salaries & Operations		FY 26 Budget	Amt Increase	Current Yr Actual/ENC	2024-2025 Estimated	% Increase
110	41000	\$930,918.60	\$36,480.60			3.92%
GL Account	GENERAL ADMINISTRATION	2023-2024 Actual	2024-2025 Original Budget		2024-2025 Estimated	2025-2026 Budget
110-41000-111	Permanent Employees- Regular	\$247,238	\$331,454	\$198,027	\$297,041	\$329,450
110-41000-112	Salaries - Overtime	\$10,211	\$4,500	\$10,406	\$15,609	\$7,000
110-41000-135	Christmas Parade & Festivities	\$0	\$500	\$195	\$293	\$500
110-41000-141	Oasi (Employer's Share)	\$21,183	\$25,868	\$15,770	\$23,655	\$25,714
110-41000-142	Employee Insurance	\$60,965	\$90,000	\$42,831	\$64,247	\$67,146
110-41000-143	Retirement - Current	\$34,874	\$38,971	\$21,507	\$32,261	\$38,738
110-41000-146	Workmen's Compensation	\$0	\$1,000	\$0	\$0	\$500
110-41000-147	Unemployment Insurance	\$2,563	\$2,000	\$1,556	\$2,334	\$2,000
110-41000-148	Employee Education and Training	\$1,782	\$3,500	\$3,067	\$4,601	\$3,000
110-41000-153	Retirement - Current Retired Employees	\$10,385	\$13,000	\$7,065	\$10,598	\$12,000
110-41000-188	Insurance Rebate	\$0	\$0	\$0	\$0	\$0
1110-41000-199	Flowers/Memorials/Employee Appreciation	\$478	\$600	\$126	\$189	\$8,000
110-41000-200	Contractual Services	\$35,363	\$25,000	\$30,491	\$45,737	\$35,000
110-41000-211	Postage Box Rent Etc	\$1,348	\$2,500	\$1,021	\$1,532	\$2,500
110-41000-221	Printing Stationery Envelopes Forms Etc	\$0	\$1,500	\$226	\$339	\$1,000
110-41000-237	Advertising/Marketing	\$4,708	\$7,500	\$2,525	\$3,788	\$6,000
110-41000-238	Checks Ordered From Bank	\$90	\$100	\$434	\$651	\$500
110-41000-239	Dues and Subscriptions	\$9,821	\$12,000	\$9,727	\$14,591	\$11,718
110-41000-241	Electric	\$10,048	\$7,800	\$3,399	\$5,099	\$9,500
110-41000-242	Water	\$1,421	\$3,000	\$273	\$410	\$1,500
110-41000-244	Gas	\$2,594	\$1,800	\$862	\$1,293	\$1,500
110-41000-245	Telephone, Fax, Cable	\$10,098	\$9,000	\$7,462	\$11,193	\$8,721
110-41000-250	Professional Services	\$47,683	\$42,000	\$40,486	\$60,729	\$46,682
110-41000-255	Data Processing Support Charges	\$63,841	\$75,000	\$65,508	\$98,262	\$65,739
110-41000-260	Repair and Maintenance Services	\$1,393	\$500	\$485	\$728	\$1,000
110-41000-286	Vehicle Lease Rental	\$0	\$0		\$4,893	\$9,566
110-41000-303	Medicine Cabinet	\$135	\$500	\$0	\$0	\$150
110-41000-304	Turkey Bonus	\$851	\$1,200	\$929	\$1,394	\$1,000

110-41000-310	Office Supplies and Materials	\$5,690	\$5,000	\$2,440	\$3,660	\$5,000
110-41000-312	Small Items of Equipment	\$0	\$400	\$246	\$369	\$650
110-41000-320	Operating Supplies	\$2,388	\$3,000	\$2,352	\$3,528	\$3,000
110-41000-326	Clothing and Uniforms	\$0	\$400	\$0	\$0	\$200
110-41000-329	Special Events	\$6,736	\$6,000	\$18,733	\$28,100	\$10,000
110-41000-510	General Government - Insurance	\$11,849	\$12,975	\$16,038	\$24,057	\$17,000
110-41000-519	Surety Bonds for Officials and Employees	\$0	\$0		\$0	\$0
110-41000-615	Principal & Interest	\$201,250	\$202,350	\$33,675	\$202,350	\$203,300
	Total Expenditures	\$605,736	\$728,568	\$504,187	\$761,173	\$731,974

Building and Codes		FY 26 Budget	Amt Increase	Current Yr Actual/ Enc	% Increase	
110	41710	\$155,977.60	\$8,275.60		5.31%	
GL Account	Description	2023-2024 Actual	2024-2025 Original Budget	Current Yr Actual/ Enc	2024-2025 Estimated	2025-2026 Budget
110-41710-111	Salaries - Permanent Employees - Regular	\$55,748	\$56,903	\$43,247	\$64,871	\$62,478
110-41710-112	Salaries - Overtime	\$929	\$1,000	\$1,119	\$1,679	\$1,000
110-41710-141	Oasi (Employer's Share)	\$4,197	\$4,459	\$3,336	\$5,004	\$4,887
110-41710-142	Employee Insurance	\$18,276	\$18,000	\$12,475	\$18,713	\$12,000
110-41710-143	Retirement - Current	\$6,073	\$6,717	\$4,735	\$7,103	\$7,363
110-41710-146	Workment's Compensation	\$392	\$1,500	\$0	\$0	\$500
110-41710-148	Employee Education and Training	\$365	\$1,000	\$35	\$53	\$200
110-41710-199	Flowers/Memorials/Employee Appreciation	\$95	\$250	\$35	\$53	\$200
110-41710-200	Contractual Services	\$2,269	\$1,200	\$2,937	\$4,406	\$1,200
110-41710-211	Postage Box Rent Etc	\$1,444	\$1,500	\$919	\$1,379	\$1,500
110-41710-221	Printing Stationery Envelopes Form Inc	\$100	\$100	\$36	\$54	\$100
110-41710-237	Advertising/Marketing	\$144	\$200	\$1,048	\$1,572	\$500
110-41710-239	Dues and Subscriptions	\$941	\$1,000	\$865	\$1,298	\$900
110-41710-241	Electric	\$1,764	\$1,200	\$1,457	\$2,186	\$1,200
110-41710-244	Gas	\$165	\$200	\$210	\$315	\$250
110-41710-245	Telephone Fax Cable	\$1,893	\$2,500	\$1,197	\$1,796	\$1,450
110-41710-250	Professional Services	\$14,302	\$20,000	\$6,514	\$9,771	\$14,250
110-41710-251	Plans Review	\$3,953	\$1,100	\$0	\$0	\$300
110-41710-255	Data Processing Support	\$5,305	\$3,850	\$3,899	\$4,500	\$15,000
110-41710-260	Repair and Maintenance Services	\$774	\$750	\$4,278	\$4,500	\$750
110-41710-270	Lien Filing Fees	\$121	\$500	\$0	\$0	\$150
110-41710-275	Property Clean up	\$1,686	\$3,000	\$10,470	\$15,705	\$5,900
110-41710-286	Vehicle Lease Rental	\$1,058	\$9,062	\$3,881	\$5,822	\$10,800
110-41710-310	Office Supplies and Materials	\$373	\$500	\$2,004	\$3,006	\$2,000
110-41710-312	Small Items of Equipment	\$30	\$200	\$345	\$518	\$300
110-41710-320	Operating Supplies	\$214	\$450	\$631	\$947	\$250
110-41710-326	Clothing and Uniforms	\$0	\$500	\$0	\$0	\$350

110-41710-331	Gas Oil Diesel Fuel Grease Etc	\$3,000	\$3,000	\$2,152	\$3,228	\$3,000
110-41710-510	Insurance	\$6,448	\$7,061	\$7,216	\$8,000	\$7,200
	Total Expenditures	\$132,057	\$147,702	\$115,041	\$166,472	\$155,978

Animal Control		FY 26 Budget	Amt Increase	Current Yr Actual/Enc	% Increase	
110	41900	\$127,143.58	-\$1,442.42		-1.13%	
GL Account	Description	2023-2024 Actual	2024-2025 Original Budget		2024-2025 Estimated	2025-2026 Budget
110-41900-111	Salaries - permanent Employees- Regular	\$37,948	\$59,488	\$30,297	\$45,446	\$61,702
110-41900-112	Salaries - Overtime	\$1,597	\$500	\$570	\$855	\$700
110-41900-141	Oasi (Employer's Share)	\$2,939	\$4,653	\$2,144	\$3,216	\$4,805
110-41900-142	Employee Insurance	\$17,921	\$18,000	\$12,240	\$18,360	\$18,000
110-41900-143	Retirement - Current	\$7,282	\$7,011	\$3,403	\$5,105	\$7,239
110-41900-146	Workmen's Compensation	\$4,458	\$1,500	\$0	\$0	\$1,200
110-41900-148	Employee Education and Training	\$0	\$500	\$0	\$0	\$200
110-41900-200	Contractual Services	\$789	\$400	\$0	\$0	\$368
110-41900-221	Printing Stationery Envelopes Forms	\$55	\$50	\$36	\$54	\$40
110-41900-237	Advertising/Marketing	\$0	\$75	\$179	\$269	\$25
110-41900-239	Dues and Subscriptions	\$110	\$600	\$110	\$165	\$200
110-41900-241	Electric	\$2,085	\$2,000	\$1,623	\$2,435	\$2,100
110-41900-424	Water	\$2,697	\$1,300	\$997	\$1,496	\$1,606
110-41900-244	Gas	\$1,484	\$1,500	\$600	\$900	\$1,264
110-41900-245	Telephone Fax Cable	\$949	\$2,000	\$712	\$1,068	\$1,361
110-41900-255	Data Processing	\$0	\$0	\$519	\$779	\$500
110-41900-260	Repair and Maintenance Services	\$788	\$2,000	\$0	\$0	\$291
110-41900-286	Vehicle Lease Rental	\$0	\$9,659	\$6,440	\$9,660	\$9,659
110-41900-303	Medicine Cabinet	\$0	\$500	\$0	\$0	\$0
110-41900-310	Office Supplies and Materials	\$19	\$150	\$0	\$0	\$200
110-41900-312	Small items of equipment	\$280	\$300	\$0	\$0	\$200
110-41900-320	Operating Supplies	\$3,508	\$2,700	\$2,654	\$3,981	\$2,428
110-41900-326	Clothing and Uniforms	\$334	\$500	\$376	\$564	\$450
110-41900-331	Gas Oil Diesel Fuel Grease Etc	\$4,000	\$5,000	\$3,615	\$5,423	\$4,406
110-41900-390	Kennel Expense	\$352	\$1,200	\$0	\$0	\$1,200
110-41900-510	Insurance	\$5,643	\$7,000	\$5,947	\$8,921	\$7,000
Total Expenditures		\$95,238	\$128,586	\$72,462	\$108,693	\$127,144

City Court		FY 25 Budget	Amt Increase	Current Yr Actual/ Enc	2024-2025 Estimated	% Increase
110	41210	\$168,001.35	-\$21,870.65			-13%
GL Account	Description	2023-2024 Actual	2024-2025 Original Budget	Current Yr Actual/ Enc	2024-2025 Estimated	2025-2026 Budget
110-41210-111	Salaries - Permanent Employees - Regular	\$97,173	\$99,281	\$46,629	\$69,944	\$88,455
110-41210-112	Salaries - Overtime	\$1,681	\$1,500	\$1,472	\$2,208	\$1,500
110-41210-141	Oasi (Employer's Share)	\$7,029	\$7,760	\$3,621	\$5,432	\$6,927
110-41210-142	Employee Insurance	\$16,190	\$36,000	\$3,170	\$4,755	\$22,432
110-41210-143	Retirement - Current	\$10,589	\$11,691	\$4,853	\$7,280	\$10,435
110-41210-146	Workmen's Compensation	\$0	\$200	\$0	\$0	\$0
110-41210-148	Employee Education and Training	\$91	\$1,000	\$0	\$0	\$1,000
110-41210-200	Contractual Services	\$1,272	\$1,200	\$805	\$1,208	\$540
110-41210-211	Postage Box Rent Etc	\$286	\$500	\$5	\$8	\$250
110-41210-218	State Court Fines	\$12,203	\$12,000	\$11,122	\$16,683	\$12,000
110-41210-221	Printing Stationery Envelopes Forms Etc	\$0	\$250	\$295	\$443	\$300
110-41210-239	Dues and Subscriptions	\$35	\$100	\$0	\$0	\$150
110-41210-245	Telephone Fax Cable	\$0	\$1,000	\$0	\$0	\$200
110-41210-250	Professional Services	\$2,000	\$1,000	\$3,700	\$5,550	\$8,000
110-41210-255	Data Processing Support Charges	\$5,895	\$7,500	\$6,120	\$9,180	\$5,763
110-41210-260	Repair and Maintenance Services	\$0	\$0	\$0	\$0	\$200
110-41210-310	Office Supplies and Materials	\$993	\$1,500	\$211	\$317	\$750
110-41210-312	Small Items of Equipment	\$0	\$200	\$0	\$0	\$200
110-41210-320	Operating Supplies	\$189	\$200	\$2,798	\$4,197	\$2,500
110-41210-326	Clothing and Uniforms	\$0	\$500	\$0	\$0	\$200
110-41210-331	Gas Oil Diesel Fuel Grease Etc	\$302	\$0	\$0	\$0	\$0
110-41210-510	Insurance	\$5,927	\$6,490	\$5,344	\$8,016	\$6,200
	Total Expenditures	\$161,855	\$189,872	\$90,145	\$135,218	\$168,001

Police		FY 25 Budget	Amt Increase	% Increase		
110	42100	\$2,001,968.80	\$247,283.81	12.35%		
GL Account	Description	2023-2024 Actual	2024-2025 Original Budget	Current Yr Actual/ Enc	2024-2025 Estimated	2025-2026 Budget
110-42100-111	Salaries - Permanent Employees - Regular	\$ 785,102	\$ 845,527	\$ 579,705	\$ 869,558	\$ 992,912
110-42100-112	Salaries - Overtime	\$ 78,300	\$ 45,000	\$ 55,700	\$ 83,550	\$ 45,000
110-42100-119	THSO Overtime	\$ -	\$ -	\$ -	\$ -	\$ 21,000
110-42100-141	Oasi (Employer's Share)	\$ 63,448	\$ 68,571	\$ 47,583	\$ 71,375	\$ 76,454
110-42100-142	Employee Insurance	\$ 236,714	\$ 252,000	\$ 154,254	\$ 231,381	\$ 270,000
110-42100-143	Retirement - Current	\$ 96,588	\$ 103,301	\$ 70,395	\$ 105,593	\$ 115,178
110-42100-146	Workment's Compensation	\$ 32,557	\$ 3,500	\$ -	\$ -	\$ 2,000
110-42100-148	Employee Education and Training	\$ 4,119	\$ 8,000	\$ 7,568	\$ 8,000	\$ 6,500
110-42100-199	Flowers/Memorials/Employee Appreciation	\$ 429	\$ 750	\$ 198	\$ 297	\$ 500
110-42100-200	Contractual Services	\$ 19,753	\$ 14,000	\$ 15,851	\$ 23,777	\$ 22,000
110-42100-211	Postage Box Rent Etc	\$ 21	\$ 250	\$ -	\$ -	\$ 100
110-42100-213	Automobile Licenses and Titles	\$ 18	\$ 200	\$ 225	\$ 338	\$ 150
110-42100-221	Printing Stationery Envelopes Forms	\$ 119	\$ 500	\$ 391	\$ 587	\$ 350
110-42100-237	Advertising/Marketing	\$ 63	\$ 500	\$ 179	\$ 269	\$ 150
110-42100-239	Dues and Subscriptions	\$ 4,812	\$ 3,200	\$ 7,765	\$ 8,500	\$ 6,500
110-42100-241	Electric	\$ 6,228	\$ 9,000	\$ 2,672	\$ 4,008	\$ 8,000
110-42100-242	Water	\$ 110	\$ -	\$ 202	\$ 303	\$ 400
110-42100-244	Gas	\$ 736	\$ 500	\$ 951	\$ 1,427	\$ 1,000
110-42100-245	Telephone Fax Cable	\$ 24,665	\$ 20,000	\$ 14,306	\$ 21,459	\$ 21,000
110-42100-250	Professional Services	\$ 4,000	\$ 9,000	\$ 475	\$ 713	\$ 7,134
110-42100-255	Data Processing Support Charges	\$ 21,744	\$ 20,000	\$ 21,930	\$ 25,000	\$ 21,000
110-42100-259	Other Professional Services - Dunkel	\$ -	\$ -	\$ -	\$ -	\$ -
110-42100-260	Repair and Maintenance Services	\$ 15,719	\$ 12,000	\$ 10,409	\$ 15,614	\$ 5,000
110-42100-273	Radio Purchase & Repair	\$ 158	\$ 1,500	\$ -	\$ -	\$ 250
110-42100-286	Vehicle Lease Rental	\$ 45,327	\$ 93,054	\$ 67,044	\$ 93,054	\$ 122,233
110-42100-303	Medicine Cabinet	\$ 135	\$ 500	\$ -	\$ -	\$ -
110-42100-310	Office Supplies and Materials	\$ 1,430	\$ 3,000	\$ 2,135	\$ 3,203	\$ 2,000
110-42100-312	Small Items of Equipment	\$ 103	\$ 4,000	\$ 5,511	\$ 8,267	\$ 3,000

110-42100-320	Operating Supplies	\$	7,178	\$	4,000	\$	2,816	\$	4,224	\$	4,000
110-42100-321	Specialized Police Equipment	\$	11,384	\$	1,000	\$	244	\$	366	\$	750
110-42100-326	Clothing and Uniforms	\$	6,468	\$	10,000	\$	4,658	\$	6,987	\$	9,000
110-42100-327	Fire Arm Supplies	\$	5,464	\$	6,000	\$	1,187	\$	1,781	\$	5,900
110-42100-329	Special Events	\$	75								
110-42100-331	Gas Oil Diesel Fuel Grease Etc	\$	43,553	\$	48,000	\$	23,831	\$	35,747	\$	46,000
110-42100-401	Bldg and Materials	\$	70	\$	500	\$	414	\$	621	\$	400
110-42100-405	Public Safety Day	\$	-	\$	750	\$	-	\$	-	\$	-
110-42100-510	Insurance	\$	37,701	\$	99,000	\$	72,122	\$	75,000	\$	75,000
110-42100-710	Payment for County Dispatch Service	\$	66,082	\$	66,082	\$	74,608	\$	74,608	\$	74,608
110-42100-742	Special Investigative Funds	\$	500	\$	1,500	\$	-	\$	-	\$	1,500
110-42100-777	Police Grant Expense	\$	-								25,000
110-42100-900	Capital Outlay	\$	120,249				1,441		2,162		
	Total Expenditures	\$	1,741,121	\$	1,754,685	\$	1,256,581	\$	1,792,478	\$	2,001,969

Fire		FY25 Budget	Amt Increase	% Increase		
110	42200	\$1,088,504.26	\$253,751.26	23.31%		
GL Account	Description	2023-2024 Actual	2024-2025 Original Budget	Current Yr Actual/ Enc	2024-2025 Estimated	2025-2026 Budget
110-42200-111	Salaries - Permanent Employees- Regular	\$ 332,123	\$ 442,159	\$ 289,128	\$ 433,692	\$ 601,681
110-42200-112	Salaries - Overtime	\$ 8,201	\$ 19,628	\$ 3,471	\$ 5,207	\$ 17,358
110-42200-141	Oasi (Employer's Share)	\$ 25,448	\$ 35,292	\$ 22,079	\$ 33,119	\$ 46,329
110-42200-142	Employee Insurance	\$ 42,307	\$ 72,000	\$ 37,216	\$ 55,824	\$ 72,000
110-42200-143	Retirement - Current	\$ 19,913	\$ 53,167	\$ 19,274	\$ 28,911	\$ 69,795
110-42200-146	Workmen's Compensation	\$ 8,238	\$ 6,500	\$ 232	\$ 348	\$ 1,000
110-42200-148	Employee Education and Training	\$ 3,046	\$ 5,000	\$ 3,338	\$ 5,007	\$ 5,000
110-42200-162	Volunteer Fireman	\$ 3,330	\$ 3,000	\$ 2,680	\$ 4,020	\$ 2,500
110-42200-199	Flowers/Memorials/Employee Appreciation	\$ 110	\$ 500	\$ -	\$ -	\$ 500
110-42200-200	Contractual Services	\$ 7,873	\$ 7,000	\$ 9,474	\$ 14,211	\$ 7,600
110-42200-202	Equipment Testing	\$ 1,778	\$ 2,500	\$ 2,013	\$ 3,020	\$ 2,500
110-42200-211	Postage Box Rent Etc	\$ 185	\$ 300	\$ -	\$ -	\$ -
110-42200-221	Printing Stationery Envelopes Forms Etc	\$ -	\$ 250	\$ 36	\$ 54	\$ 100
110-42200-237	Advertising/Marketing	\$ -	\$ -	\$ 179	\$ 269	\$ 150
110-42200-239	Dues and Subscriptions	\$ -	\$ 600	\$ 50	\$ 75	\$ 150
110-42200-241	Electric	\$ 10,511	\$ 10,500	\$ 7,072	\$ 10,608	\$ 10,551
110-42200-242	Water	\$ 2,477	\$ 2,200	\$ 1,763	\$ 2,645	\$ 2,539
110-42200-244	Gas	\$ 1,815	\$ 1,600	\$ 1,427	\$ 2,141	\$ 1,872
110-42200-245	Telephone Fax Cable	\$ 7,214	\$ 6,200	\$ 3,423	\$ 5,135	\$ 5,428
110-42200-250	Professional Services	\$ 311	\$ 300	\$ 4,682	\$ 7,023	\$ 1,500
100-42200-255	Data Processing Support Charges	\$ 1,106	\$ 3,500	\$ 174	\$ 261	\$ 3,500
110-42200-260	Repair and Maintenance Services	\$ 23,400	\$ 25,000	\$ 19,668	\$ 29,502	\$ 25,000
110-42200-273	Radio Purchase & Repair	\$ 2,174	\$ 1,500	\$ 482	\$ 723	\$ 750
110-42200-286	Vehicle Lease	\$ -	\$ -	\$ 5,306	\$ 7,959	\$ 35,393
110-42200-303	Medicine Cabinet	\$ -	\$ -	\$ -	\$ -	\$ -
110-42200-305	Scba Equipment and Maintenance	\$ 2,529	\$ 3,000	\$ 110	\$ 165	\$ 3,000

110-42200-310	Office Supplies and Materials	\$	230	\$	500	\$	680	\$	1,020	\$	500
110-42200-312	Small Items of Equipment	\$	2,786	\$	2,500	\$	738	\$	1,107	\$	9,000
110-42200-317	Turn Out Gear	\$	17,520	\$	20,000	\$	603	\$	905	\$	20,000
110-42200-320	Operating Supplies	\$	3,433	\$	3,000	\$	2,861	\$	4,292	\$	4,500
110-42200-326	Clothing and Uniforms	\$	3,913	\$	5,000	\$	3,141	\$	4,712	\$	5,000
11042200-331	Gas Oil Diesel Fuel Grease Etc	\$	9,028	\$	11,000	\$	9,242	\$	13,863	\$	10,250
110-42200-401	Bldg and Materials	\$	3,184	\$	3,000	\$	-	\$	-	\$	2,000
110-42200-405	Public Safety Day	\$	-	\$	500	\$	453	\$	680	\$	450
110-42200-510	Insurance	\$	19,610	\$	21,475	\$	24,504	\$	26,000	\$	26,000
110-42200-710	Payment for County Dispatch Service	\$	66,082	\$	66,082	\$	74,608	\$	74,608	\$	74,608
110-42200-771	Grant Expense - Fire	\$	600	\$	-	\$	-	\$	-	\$	-
110-42200-900	Capital Outlay	\$	32,993	\$	-	\$	9,322	\$	13,983	\$	20,000
	Total Expenditures	\$	663,467	\$	834,753	\$	559,429	\$	791,084	\$	1,088,504

Highways and Streets		FY 25 Budget	Amt Increase	Current Yr Actual/ Enc	2024-2025 Estimated	% Increase
110	43100	\$404,026.57	\$15,288.57		3.78%	
GL Account	Descriptions	2023-2024 Actual	2024-2025 Original Budget	Current Yr Actual/ Enc	2024-2025 Estimated	2025-2026 Budget
110-43100-111	Salaries - Permanent Employees- Regular	\$168,438	\$186,336	\$126,062	\$189,093	\$199,753
110-43100-112	Salaries - Overtime	\$8,596	\$10,000	\$3,245	\$4,868	\$8,000
110-43100-141	Oasi(Employer's Share)	\$13,047	\$15,977	\$9,737	\$14,606	\$15,997
110-43100-142	Employee Insurance	\$40,761	\$54,000	\$37,909	\$56,864	\$54,000
110-43100-143	Retirement - Current	\$19,287	\$22,775	\$11,056	\$16,584	\$24,099
110-43100-146	Workmen's Compensation	\$19,886	\$4,000	\$0	\$0	\$100
110-43100-148	Employee Education and Training	\$0	\$500	\$0	\$0	\$200
110-43100-199	Flowers/Memorials/Employee Appreciation	\$0	\$200	\$0	\$0	\$100
110-43100-200	Contractual Services	\$5,333	\$3,000	\$4,575	\$6,863	\$3,000
110-43100-211	Postage Box Rent Etc.	\$0	\$0	\$0	\$0	\$0
110-43100-221	Printing Stationery envelopes Forms Etc	\$0	\$0	\$36	\$54	\$20
110-43100-237	Advertising and Marketing	\$515	\$200	\$229	\$344	\$242
110-43100-239	Dues and Subscriptions	\$1,022	\$500	\$0	\$0	\$200
110-43100-241	Electric	\$2,510	\$3,000	\$2,523	\$3,785	\$3,000
110-43100-242	Water	\$136	\$150	\$334	\$501	\$450
110-43100-244	Gas	\$3,241	\$3,200	\$2,968	\$4,452	\$3,400
110-43100-245	Telephone Fax Cable	\$1,607	\$1,500	\$1,326	\$1,989	\$1,165
110-43100-250	Professional Services	\$0	\$0	\$0	\$0	\$0
110-43100-255	Data Processing Support Charges	\$1,602	\$1,000	\$90	\$135	\$609
110-43100-260	Repair and Maintenance Services	\$27,469	\$25,000	\$28,631	\$30,000	\$28,000
110-43100-264	Repair and Maint Traffic Lights Parking Meters A	\$0	\$0	\$0	\$0	\$1,000
110-43100-286	Vehicle Lease Rental	\$14,841		\$6,408	\$9,612	\$14,841
110-43100-303	Medicine Cabinet	\$0	\$300	\$0	\$0	\$100
110-43100-310	Office Supplies and Materials	\$55	\$300	\$668	\$1,002	\$650
110-43100-312	Small Items of Equipment	\$1,151	\$800	\$1,348	\$2,022	\$1,500
110-43100-320	Operating Supplies	\$3,079	\$3,000	\$2,186	\$3,279	\$3,000

110-43100-326	Clothing and Uniforms	\$3,671	\$2,500	\$2,697	\$4,046	\$2,500
110-43100-331	Gas Oil Diesel Fuel Grease Etc	\$12,084	\$9,500	\$8,127	\$12,191	\$9,500
110-43100-342	Sign Parts and Supplies	\$747	\$2,500	\$2,532	\$3,798	\$2,600
110-43100-454	Sodium Chloride	\$1,929	\$2,500	\$604	\$906	\$1,500
110-43100-510	Insurance	\$10,958	\$36,000	\$23,506	\$25,000	\$24,500
110-43100-900	Capital Outlay	\$0	\$0	\$0	\$0	\$0
	Total Expenditures	\$361,968	\$388,738	\$276,797	\$391,990	\$404,027

Cemeteries									
110	43400		FY 25 Budget	Amt Increase	Current Yr Actual/ Enc	2024-2025 Estimated	2025-2026 Budget	% Increase	
			\$20,038.00	-\$332.00				-1.66%	
GL ACCOUNT	Description	2023-2024 Actual	2024-2025 Original Budget	2024-2025 Original Budget	Current Yr Actual/ Enc	2024-2025 Estimated	2025-2026 Budget		
110-43400-111	Salaries - Permanent Employees- Regular	\$4,862	\$4,800	\$4,800	\$3,200	\$4,800	\$4,822		
110-43400-141	Oasi (Employer's Share)	\$367	\$370	\$370	\$245	\$368	\$366		
110-43400-146	Workmen's Compensation	\$187	\$200	\$200	\$0	\$0	\$70		
110-43400-199	Flowers/Memorials/Employee Appreciation	\$0	\$0	\$0	\$0	\$0	\$0		
110-43400-200	Contractual Services	\$11,500	\$8,000	\$8,000	\$5,200	\$7,800	\$7,767		
110-43400-221	Printing Stationery Envelopes From Etc	\$0	\$0	\$0	\$0	\$0	\$13		
110-43400-237	Advertising and Marketing	\$0	\$0	\$0	\$0	\$0	\$0		
110-43400-260	Repair and Maintenance Services	\$35	\$7,000	\$7,000	\$4,388	\$6,582	\$7,000		
110-43400-310	Office Supplies and Materials	\$0	\$0	\$0	\$0	\$0	\$0		
110-43400-320	Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0		
110-43400-365	Cemetery Plot Refund	\$0	\$0	\$0	\$75	\$113	\$0		
110-43400-615	Cemeteries - Principal and Interest	\$0	\$0	\$0			\$0		
110-43400-900	Capital Outlay	\$0	\$0	\$0			\$0		
	Total Expenditures	\$16,951	\$20,370	\$20,370	\$13,108	\$19,662	\$20,038		

110-44300-312	Small Items of Equipment	\$3,602	\$900	\$1,148	\$1,722	\$1,000
110-44300-313	Equipment Rental Charges	\$48	\$500	\$0	\$0	\$500
110-44300-314	Fall Ball Uniforms	\$9,483	\$10,000	\$11,357	\$17,036	\$12,000
110-44300-315	Trophies and Certificates	\$3,795	\$2,000	\$123	\$185	\$2,000
110-44300-316	Parks and Rec Tournament Expenses	\$15,886	\$12,000	\$10,095	\$15,143	\$13,000
110-44300-320	Operating Supplies	\$3,510	\$4,000	\$2,824	\$4,236	\$4,000
110-44300-323	Food	\$57,124	\$75,000	\$25,220	\$37,830	\$75,000
110-44300-324	Spring Ball Uniforms	\$24,006	\$23,000	\$0	\$21,000	\$24,251
110-44300-325	Recreation Supplies and Equipment	\$11,374	\$5,000	\$9,144	\$13,716	\$7,000
110-44300-326	Clothing and Uniforms	\$1,288	\$1,500	\$1,438	\$2,157	\$1,500
110-44300-328	Order Expense for Items Sold at the park	\$0	\$0	\$200	\$300	\$200
110-44300-329	Special Events	\$325	\$3,000	\$737	\$1,106	\$1,500
110-44300-331	Gas Oil Diesel Fuel Grease Etc	\$8,528	\$8,500	\$7,258	\$10,887	\$8,600
110-44300-348	All Star Tournament Fee	\$1,536	\$3,200	\$0	\$0	\$2,500
110-44300-349	All Star Uniforms	\$3,292	\$6,500	\$3,651	\$5,477	\$6,500
110-44300-357	Baseball/Sofball Refund	\$585	\$200	\$280	\$420	\$300
110-44300-358	Donation Expense	\$0	\$0	\$0	\$0	\$0
110-44300-359	Donation Banner Expense	\$49	\$1,500	\$659	\$989	\$1,500
110-44300-401	Building and Materials	\$3,142	\$4,500	\$6,325	\$9,488	\$4,500
110-44300-510	Insurance	\$13,682	\$19,678	\$17,424	\$18,500	\$18,500
110-44300-900	Capital Outlay	\$142,348	\$0	\$0	\$0	\$0
	Total Expenditures	\$768,642	\$713,118	\$476,091	\$723,273	\$781,997

311- Capital Improvement Plan Fund		FY 25 Budget	Amt Increase	% Increase		
		\$565,000.00	-\$777,212.00	-138%		
GL Account	Description	2023-2024 Actual	2024-2025 Original Budget	Current Yr Actual/ Enc	2024-2025 Estimated	2025-2026 Budget
Revenues						
311-33490	Other State Grants and Revenues	\$ -	\$ 290,000.00	\$ -	\$ 22,000.00	\$ 268,000.00
311-36100	Interest Earnings	\$ 26,655.00	\$ -	\$ 1,397.66	\$ 2,096.49	\$ -
311-36961	Operating Trans In from General Fund	\$ 450,000.00	\$ 1,052,212.00	\$ 1,352,162.00	\$ 1,352,162.00	\$ 75,000.00
		\$ -	\$ -	\$ -	\$ -	\$ -
	Total Revenues	\$ 476,655.00	\$ 1,342,212.00	\$ 1,353,559.66	\$ 1,376,258.49	\$ 343,000.00
Expenditures						
311-43750-238	Checks Ordered From Bank	\$ 58.00	\$ -	\$ -	\$ -	\$ -
311-43750-250	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -
311-43750-900	Capital Outlay	\$ 1,553,506.00	\$ -	\$ -	\$ -	\$ 75,000.00
311-43750-931	Roads Street And Parking Lots	\$ 447,639.00	\$ 550,000.00	\$ 536,745.00	\$ 550,000.00	\$ -
311-43750-937	Parks And Recreation Facilities	\$ -	\$ 580,000.00	\$ 78,488.00	\$ 90,000.00	\$ 490,000.00
311-43750-944	Transportation Equipment	\$ -	\$ 129,000.00	\$ 138,950.00	\$ 138,950.00	\$ -
311-43750-945	Communication Equipment	\$ -	\$ 83,212.00	\$ 30,277.00	\$ 83,212.00	\$ -
	Total Expenditures	\$ 2,001,203.00	\$ 1,342,212.00	\$ 784,460.00	\$ 862,162.00	\$ 565,000.00
	Beginning Fund Balance	\$ 1,669,957	\$ 145,409	\$ -	\$ 145,409	\$ 659,505
	Ending Fund Balance	\$ 145,409	\$ 145,409	\$ -	\$ 659,505	\$ 437,505

LGPR Grant will not be complete and will continue into 2026

DRUG FUND		FY 25 Budget		Amt Increase		% Increase	
127	34911	\$6,200.00		-\$3,500.00		-56%	
GL Account	Description	2023-2024 Actual	2024-2025 Original Budget	Current Yr Actual/ Enc	2024-2025 Estimated	2025-2026 Budget	
Revenues							
127-34911	Settlement/Court Case	\$0	\$1,500	\$0	\$0	\$1,500	
127-35130	Court Awarded Drug Monies	\$30,869	\$3,000	\$0	\$0	\$5,000	
127-35140	Drug Related Fines	\$1,413	\$1,500	\$2,437	\$3,656	\$1,600	
127-35150	Confiscated Funds	\$0	\$200	\$0	\$0	\$0	
127-36100	Interest Earnings	\$193	\$100	\$179	\$269	\$100	
127-36310	Sale of DUJI Seized Equipment	\$3,249	\$0	\$0	\$0	\$0	
127-36330	Sale of Equipment	\$472	\$0	\$37,140	\$38,000	\$0	
	TOTAL REVENUES	\$36,196	\$6,300	\$39,756	\$41,924	\$8,200	
Expenditures							
127-42100-148	Employee Education and Training	\$650	\$700	\$0	\$0	\$700	
127-42100-239	Dues and Subscriptions	\$0	\$500	\$0	\$0	\$500	
127-42100-250	Professional Services	\$0	\$500	\$0	\$0	\$500	
127-42100-260	Repair and Maintenance Services	\$0	\$1,000	\$0	\$36,500	\$1,000	
127-42100-300	Supplies	\$0	\$0	\$509	\$764	\$500	
127-42100-312	Small Items of Equipment	\$0	\$0	\$0	\$0	\$3,000	
127-42100-320	Operating Supplies	\$0	\$2,000	\$2,430	\$3,645	\$2,000	
127-42100-327	Fire Arm Supplies			\$14,349	\$14,349		
127-42100-500	Confidential Fund Expense	\$72,613	\$1,500	\$0	\$0	\$1,500	
	TOTAL EXPENDITURES	\$73,263	\$6,200	\$17,288	\$55,258	\$9,700	
	BEGINNING FUND BALANCE	\$105,270			\$68,203	\$135,178	
	ENDING FUND BALANCE	\$68,203			\$135,178	\$133,678	
		-\$37,067					
	Beginning Cash 07/01/23	\$74,159	\$37,092		\$37,092	\$37,192	
	Ending Cash 06/30/24	\$37,092	\$37,192		\$23,759	\$35,692	

SANITATION		FY 25 Budget	Amt Increase	Current Yr Actual/ Enc	2024-2025 Estimated	% Increase
122	43200	\$478,600.00	\$19,250.00			4.02%
GL ACCOUNT	Description	2023-2024 Actual	2024-2025 Original Budget	Current Yr Actual/ Enc	2024-2025 Estimated	2025-2026 Budget
Revenues						
122-34410	Refuse Collection Charges	\$481,109	\$449,000	\$319,571	\$426,095	\$475,228
122-36100	Interest Earnings	\$1,764	\$1,000	\$1,187	\$1,583	\$1,248
122-36330	Sale of Equipment	\$0	\$0	\$0	\$0	\$0
122-36420	Sale of Scrap Metals	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES	\$482,873	\$450,000	\$320,758	\$427,678	\$476,476
Expenditures						
122-43200-136	Reimbursement/Damages	\$0	\$0	\$0	\$0	\$0
122-43200-200	Contractual Services	\$478,694	\$450,000	\$313,743	\$470,615	\$475,000
122-43200-211	Postage Box Rent Etc	\$0	\$0	\$0	\$0	\$0
122-43200-213	Automobile Licenses and Titles	\$0	\$0	\$0	\$0	\$0
122-43200-237	Advertising / Marketing	\$63	\$100	\$0	\$0	\$100
122-43200-238	Checks Ordered from Bank	\$0	\$0	\$0	\$0	\$0
122-43200-239	Sanitation - Dues and Subscriptions	\$0	\$0	\$0	\$0	\$0
122-43200-246	Computer Software	\$0	\$0	\$0	\$0	\$0
122-43200-250	Professional Services	\$0	\$0	\$0	\$0	\$0
122-43200-255	Data Processing Support Charges	\$0	\$0	\$0	\$0	\$0
122-43200-260	Repair and Maintenance Services	\$837	\$1,000	\$1,647	\$2,471	\$1,000
122-43200-320	Operating Supplies	\$0	\$250	\$0	\$0	\$0
122-43200-345	Clean up Day	\$346	\$7,000	\$0	\$0	\$2,000
122-43200-346	Dump Fee	\$631	\$1,000	\$223	\$335	\$500
122-43200-347	Recycling	\$0	\$0	\$0	\$0	\$0
122-43200-511	Donations to Greenbrier	\$0	\$0	\$0	\$0	\$0
122-43200-599	Miscellaneous Expense	\$0	\$0	\$0	\$0	\$0

122-43200-721	Donation to General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
122-43200-900	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$480,571	\$459,350	\$315,613	\$473,420	\$478,600		
	BEGINNING FUND BALANCE	\$ 366,970	\$ -	\$ -	\$ 369,272	\$ 323,531	\$ 323,531	\$ 323,531
	ENDING FUND BALANCE	\$ 369,272	\$ -	\$ -	\$ 323,531	\$ 321,407		
	Difference	\$ 2,302			\$ (45,742)	\$ (2,124)		
	Beginning Cash	\$ 354,546			\$ 356,848	\$ 311,107		
	Ending Cash	\$ 356,848			\$ 311,107	\$ 308,983		

STATE STREET AID		FY 25 Budget	Amt Increase	Current Yr Actual/ Enc	% Increase	
121	43100	\$370,221.00	\$100,221.00		27.07%	
GL ACCOUNT	Description	2023-2024 Actual	2024-2025 Original Budget	Current Yr Actual/ Enc	2024-2025 Estimated	2025-2026 Budget
Revenues						
121-33551	State Gasoline and Motor Fuel Tax	\$241,242	\$220,000	\$166,324	\$249,486	\$240,179
121-36100	Interest Earnings	\$1,378	\$1,400	\$876	\$1,314	\$1,119
121-37500	Other Revenue	\$218,009	\$0	\$0	\$0	\$0
121-39121	Proceeds From a Loan	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES	\$460,629	\$221,400	\$167,200	\$250,800	\$241,298
Expenditures						
121-43100-200	Contractual Services					\$0
121-43100-211	Postage Box Rent Etc.	\$0	\$0	\$0	\$0	\$0
121-43100-237	Advertising/Marketing	\$0	\$0	\$0	\$0	\$0
121-43100-238	Checks Ordered From Bank	\$0	\$0	\$0	\$0	\$0
121-43100-241	Electric	\$98,838	\$87,000	\$67,412	\$89,883	\$88,000
121-43100-245	Telephone Fax Cable	\$0	\$0	\$0	\$0	\$0
121-43100-250	Professional Services	\$0	\$0	\$0	\$0	\$0
121-43100-260	Repair and Maintenance Services	\$337,257	\$100,000	\$0	\$0	\$200,000
121-43100-615	Principal and Interest	\$82,219	\$83,000	\$82,221	\$109,628	\$82,221
121-43100-900	Capital Outlay	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$518,314	\$270,000	\$149,633	\$199,511	\$370,221
	BEGINNING FUND BALANCE	405,035			347,350	398,639
	ENDING FUND BALANCE	347,350			398,639	287,184
		-57,685	-48,600	17,567	51,289	-128,923

Beginning Cash
Ending Cash

313,509
255,824

255,824
307,113

307,113
178,190

STORMWATER		FY 25 Budget	Amt Increase	Current Yr Actual/ Enc	2024-2025 Estimated	2025-2026 Budget	% Increase
128	43150	\$203,527.60	\$29,827.60		14.66%		
GL ACCOUNT	Description	2023-2024 Actual	2024-2025 Original Budget	Current Yr Actual/ Enc	2024-2025 Estimated	2025-2026 Budget	
Revenues							
128-32690	Land Disturbance Permit/Inspection		\$2,000	\$0	\$0	\$2,000	
128-34421	Stormwater Utility Fee	\$224,063	\$200,000	\$148,592	\$198,123	\$200,000	
128-36100	Interest Earnings	\$1,380	\$800	\$851	\$1,135	\$800	
	TOTAL REVENUES	\$225,443	\$202,800	\$149,443	\$199,258	\$202,800	
Expenditures							
128-43150-111	Salaries - Permanent Employees Regular	\$0	\$0	\$0	\$0	\$62,478	
128-43150-112	Salaries - Overtime	\$0	\$0	\$0	\$0	\$1,000	
128-43150-141	Oasi (Employer's Share)	\$0	\$0	\$0	\$0	\$4,887	
128-43150-142	Employee Insurance	\$0	\$0	\$0	\$0	\$12,000	
128-43150-143	Retirement - Current	\$0	\$0	\$0	\$0	\$7,363	
128-43150-146	Workmen's Compensation	\$0	\$0	\$0	\$0	\$500	
128-43150-148	Employee Education	\$410	\$400	\$0	\$0	\$400	
128-43150-200	Contractual Services	\$13,500	\$10,000	\$524	\$699	\$6,000	
128-43150-211	Postage Box Rent Etc	\$0	\$50	\$0	\$0	\$50	
128-43150-237	Advertising/Marketing	\$0	\$0	\$0	\$0	\$0	
128-43150-239	Dues and Subscriptions	\$765	\$1,000	\$300	\$400	\$500	
128-43150-245	Telephone Fax Cable	\$1,220	\$2,000	\$0	\$0	\$1,000	
128-43150-250	Professional Services	\$71,550	\$100,000	\$49,195	\$65,593	\$50,000	
128-43150-254	Stormwater Expense	\$9,308	\$10,000	\$2,156	\$2,875	\$10,000	
128-43150-255	Data Processing and Support Charges	\$0	\$0	\$0	\$0	\$0	
128-43150-260	Repair and Maintenance Services	\$14,407	\$50,000	\$6,690	\$8,920	\$47,000	
128-43150-310	Office Supplies and Materials	\$0	\$0	\$0	\$0	\$0	
128-43150-310	Small Items of Equipment	\$0	\$0	\$0	\$0	\$0	
128-43150-320	Operating Supplies	\$367	\$0	\$383	\$511	\$100	
128-43150-326	Clothing and Uniforms	\$0	\$250	\$0	\$0	\$250	

128-43150-599	Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0
128-43150-900	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$111,527	\$173,700	\$59,248	\$78,997	\$203,528	
	BEGINNING FUND BALANCE	208,553	322,469		322,469	442,730	
	ENDING FUND BALANCE	322,469	351,569		442,730	442,002	

Difference between Revenue and Exp 113,916 120,261 -728

Beginning Cash 07/01/23 319,872 433,788 554,049

Ending Cash 06/30/24 433,788 554,049 553,321

DEBT SCHEDULE FY 25-26

	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding July 1, 2024	Paid and/or Matured During Period	Refunded During Period	Outstanding as of June 30, 2025	Principal	Interest	Total Debt Service for FY 25-26
Governmental Activities											
Tennessee Municipal Bond Fund (First Horizon Bank-Nashville, TN)	\$ 1,214,700.00	2.63%	9/8/2014	9/1/2026	\$ 237,000.00	\$ 82,221.00		\$ 154,779.00	\$ 79,000.00	\$ 3,169.00	\$82,169.00
Public Improvement Bond (20 Year Financing)	\$ 3,410,000.00	2.00%-3.00%	8/25/2021	5/1/2042	\$ 3,005,000.00	\$ 202,350.00		\$ 2,802,650.00	\$ 140,000.00	\$ 63,300.00	\$203,300.00
Total Governmental Activities					\$ 3,242,000.00	\$ 284,571.00					\$285,469.00
Business-Type Activities											
State Revolving Loan CW5 2016-370	\$ 1,500,000.00	0.32%	7/1/2016	6/30/2037	\$ 837,354.00	\$ 65,820.00		\$ 771,534.00	\$ 63,432.00	\$ 2,388.00	\$65,820.00
State Revolving Loan 2016-371	\$ 2,227,000.00	0.32%	9/1/2017	8/31/2037	\$ 1,473,523.00	\$ 114,300.00		\$ 1,359,223.00	\$ 110,100.00	\$ 4,200.00	\$114,300.00
State Revolving Loan 17-380	\$ 2,163,700.00	0.52%	1/10/2017	4/30/2039	\$ 1,617,574.00	\$ 113,928.00		\$ 1,503,646.00	\$ 106,272.00	\$ 7,656.00	\$113,928.00
Public Building Authority Series 2019	\$ 2,000,000.00	3.00%	10/24/2019	10/24/2044	\$ 1,771,000.00	\$ 114,200.00	\$1,714,127.00	\$ (57,327.00)			\$0.00
Sewer Refunding Bond 2024	\$ 1,714,127.00	4.69%	10/22/2024	9/1/2044	\$ 1,714,127.00	\$ 18,371.75		\$ 1,695,755.25	\$ 66,563.00	\$ 78,848.00	\$145,411.00
General Obligation Series 2020 (Water Fund)	\$ 400,000.00	\$2.69	9/23/2020	9/1/2032	\$ 311,600.00	\$ 39,064.00		\$ 272,536.00	\$ 31,900.00	\$ 7,117.00	\$39,017.00
Total Business-Type Activities					\$ 7,725,178.00	\$ 465,683.75	\$0.00	\$ 5,545,367.25	\$ 378,267.00	\$ 100,209.00	\$478,476.00

Deb Service by Fund	General	Water/Sewer	State Street Aid
Principal	\$140,000.00	\$378,267.00	\$79,000.00
Interest	\$63,300.00	\$100,209.00	\$3,169.00
Total Owed & Budgeted	\$203,300.00	\$478,476.00	\$82,169.00

413	Water/Sewer Revenues	FY 25 Budget	Amt Increase	% Increase		
				Current Yr Actual/ Enc	2024-2025 Estimated	
		\$3,790,501.10	-\$207,894.10		-5.48%	
GL ACCOUNT	Function Description	2023-2024 Actual	2024-2025 Original Budget	Current Yr Actual/ Enc	2024-2025 Estimated	2025-2026 Budget
	OPERATING REVENUES					
413-37110	Metered Water Sales	\$1,751,581	\$1,790,500	\$1,195,386	\$1,793,079	\$1,752,439
413-37193	Service Charges	\$39,979	\$34,111	\$24,010	\$36,015	\$42,005
413-37210	Sewer Charges	\$1,885,451	\$1,921,000	\$1,274,604	\$1,911,906	\$1,862,653
413-37213	Sewer User Fee					\$493,920
413-37650	Special Water Fee Service Charge	\$3,200	\$1,500	\$1,600	\$2,400	\$2,183
413-37655	Special Water Fee 3/4"	\$2,400	\$2,500	\$0	\$0	\$2,500
413-37660	Special Water Fee 1"	\$0	\$0	\$0	\$0	\$312
413-37665	Special Water Fee 2"	\$0	\$0	\$9,200	\$13,800	\$2,843
413-37500	Other Revenue	\$1,137	\$1,500	\$104	\$156	\$1,500
	TOTAL OPERATING REVENUES	\$3,683,748	\$3,751,111	\$2,504,904	\$3,757,356	\$4,160,355
	NON-OPERATING REVENUES					
413-36100	Interest Earnings	\$61,790	\$20,000	\$38,310	\$57,465	\$34,282
413-36330	Sale of Equipment	\$0	\$1,500	\$0	\$0	\$500
413-36420	Sales of Scrap Metal	\$355	\$500	\$2,799	\$4,199	\$719
413-36992	Insurance Package Bonus	\$800	\$0	\$0	\$0	\$250
413-37196	Water Tap Fees	\$142,500	\$45,000	\$50,000	\$75,000	\$60,067
413-37197	Water Tap Fee Outside City Limit	\$9,200	\$13,000	\$27,500	\$41,250	\$37,300
413-37296	Sewer Tap Fees	\$147,500	\$65,000	\$45,000	\$67,500	\$61,833
413-37199	Bank Fee	-\$30	\$0	-\$28	-\$42	\$0
413-37297	Sewer Tap Fee Outside City Limit	\$10,400	\$30,000	\$27,500	\$41,250	\$37,500
413-37711	Federal Grant- American Rescue Plan	\$720,158	\$0	\$0	\$0	\$0
413-37715	Grant Revenues- Federal	\$990,044	\$0	\$0	\$0	\$0
413-37716	Grant Revenues - State	\$0	\$329,175	\$0	\$0	\$0
	TOTAL NON-OPERATING REVENUES	\$2,082,717	\$504,175	\$191,081	\$286,622	\$232,451

TOTAL REVENUES	\$5,766,465	\$4,255,286	\$2,695,985	\$4,043,978	\$4,392,806
BEGINNING CASH	\$2,730,794	\$1,702,974	\$1,702,974	\$1,702,974	\$1,495,017
TOTAL ESTIMATED AVAILABLE FUND	\$8,497,259	\$5,958,260	\$4,398,959	\$5,746,952	\$5,887,823
TOTAL ESTIMATED EXPENSES	\$3,785,345	\$3,582,607		\$3,965,313	\$3,790,501
Difference (Revenues-Expense)	\$1,981,120	\$672,679		\$78,665	\$602,305
Difference (Revenues-Expense + Fund Balance)	\$10,478,379	\$6,630,939		\$5,825,616	\$6,490,128
BEGINNING NET POSITION	\$ 10,172,814	\$ 12,153,934		\$ 12,153,934	\$ 12,232,599
PRIOR PERIOD ADJUSTMENT					
ENDING NET POSITION	\$ 12,153,934	\$ 12,826,613		\$ 12,232,599	\$ 12,834,903
CHANGE IN NET POSITION	\$ 1,981,120	\$ 672,679		\$ 78,665	\$ 602,305

Beginning Cash Balance \$ 2,730,794 \$ 2,629,197 \$ 1,702,974 \$ 1,495,017

Ending Cash Balance \$ 2,629,197 \$ 1,871,478 \$ 1,495,017 \$ 1,864,871

Non-Operating Expenses		FY 25 Budget	Amt Increase	% Increase
413	52420	\$455,564.77	\$5,234.77	1.15%
GL ACCOUNT	Function Description	2023-2024 Actual	2024-2025 Original Budget	2024-2025 Estimated
413-52420-614	Non-Operating Expenses- Principal	\$344,663.00	\$375,631.00	\$375,631.00
413-52420-632	Non-Operating Expenses- Interest	\$79,270.00	\$76,802.00	\$81,130.00
413-52420-692	Non-Operating Expenses-Bond Issuance			\$5,127.00
413-52420-694	Non-Operating Expenses- Admin Fees	\$3,264.00	\$3,132.00	\$2,032.00
	TOTAL EXPENSES (Non-Oper)	\$427,197.00	\$455,565.00	\$463,920.00
	Water & Sewer Total Exp (with interest expense)	\$3,785,345.00	\$3,582,607.00	\$3,965,313.00
	Water & Sewer Total Exp (without depreciation, interest exp)	\$3,706,075.00	\$3,505,805.00	\$3,884,183.00
	Summary			
	Revenue - Water & Sewer			4,160,355
	Total Funds available		Revenue + Cash	5,887,823
	Expense - Water & Sewer			3,633,977
	Expense - Water Bond Debt-Interest			-100,209
	Total Expense			3,533,768

GL ACCOUNT	Water Operations	FY 25 Budget	Amt Increase	% Increase	2024-2025		2025-2026	
					Original Budget	Current Yr Actual/ Enc	Estimated	Budget
413	52000	\$1,694,169.64	\$7,213.64	0.43%				
	Function Description	2023-2024 Actual	2024-2025 Original Budget	Current Yr Actual/ Enc	2024-2025 Estimated	2025-2026 Budget		
413-52000-111	Salaries	\$250,201	\$236,308	\$190,656	\$285,984	\$223,040		
413-52000-112	Overtime	\$10,856	\$11,500	\$4,558	\$6,837	\$11,500		
413-52000-141	OASI Employer Share	\$18,594	\$19,081	\$14,616	\$21,924	\$18,059		
413-52000-142	Employee Insurance	\$82,410	\$77,520	\$36,573	\$54,860	\$77,520		
413-52000-143	Retirement - Current	\$29,473	\$28,746	\$22,413	\$33,620	\$27,207		
413-52000-146	Workers Comp	\$4,314	\$3,000	\$453	\$680	\$2,500		
413-52000-147	Unemployment Ins	\$385	\$750	\$302	\$453	\$750		
413-52000-148	Employee Education	\$1,487	\$1,500	\$875	\$1,313	\$1,000		
413-52000-199	Flowers/Memorials	\$0	\$300	\$0	\$0	\$300		
413-52000-200	Contractual Services	\$123,112	\$125,685	\$174,403	\$261,605	\$150,000		
413-52000-211	Postage/Box Rent	\$9,490	\$9,000	\$7,504	\$11,256	\$11,000		
413-52000-221	Printing, Stationary, Etc	\$124	\$300	\$200	\$300	\$200		
413-52000-237	Advertising	\$894	\$500	\$1,024	\$1,536	\$500		
413-52000-238	Checks Ordered From Bank	\$61	\$75	\$34	\$51	\$75		
413-52000-239	Dues and Subscriptions	\$8,062	\$7,500	\$7,263	\$10,895	\$8,000		
413-52000-241	Electric	\$1,764	\$1,500	\$1,457	\$2,186	\$1,500		
413-52000-242	Water	\$1,835	\$1,500	\$961	\$1,442	\$1,500		
413-52000-244	Gas	\$1,571	\$1,500	\$1,237	\$1,856	\$1,500		
413-52000-245	Telephone, Fax, Cable	\$3,630	\$2,800	\$2,542	\$3,813	\$2,800		
413-52000-250	Professional Services	\$150	\$25,000	\$2,639	\$3,959	\$15,000		
413-52000-255	Data Processing Support	\$10,214	\$12,500	\$6,557	\$9,836	\$12,500		
413-52000-260	Repair and Maintenance	\$104,431	\$90,000	\$64,108	\$96,162	\$80,000		
413-52000-286	Lease	\$3,964	\$22,475	\$6,041	\$9,062	\$22,475		
413-52000-302	Water Testing	\$2,366	\$3,000	\$1,650	\$2,475	\$3,000		
413-52000-310	Office Supplies/Materials	\$547	\$300	\$532	\$798	\$500		
413-52000-312	Small Items of Equipment	\$4,432	\$4,500	\$1,974	\$2,961	\$2,000		
413-52000-313	Equipment Rental	\$166	\$500	\$0	\$0	\$500		
413-52000-320	Operating Supplies	\$19,345	\$18,000	\$2,530	\$3,795	\$6,000		

413-52000-326	Clothing & Uniforms	\$3,380	\$2,000	\$2,561	\$3,842	\$2,000
413-52000-331	Gas, Oil, Diesel, Fuel	\$11,132	\$10,500	\$9,144	\$13,716	\$11,500
413-52000-353	Water Purchased for Resale	\$915,961	\$901,000	\$679,411	\$1,019,117	\$926,012
413-52000-354	State Water Sampling Fee	\$1,221	\$1,000	\$677	\$1,016	\$1,000
413-52000-391	Water Meters	\$8,333	\$5,000	\$3,603	\$5,405	\$5,000
413-52000-510	Insurance	\$14,703	\$16,100	\$18,996	\$28,494	\$19,000
413-52000-540	Depreciation	\$48,732	\$46,016	\$30,677	\$46,016	\$48,732
413-52000-599	Miscellaneous Expense	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$1,697,340	\$1,686,956	\$1,298,171	\$1,947,257	\$1,694,170

Difference from last year

-\$7,214

Sewer Operations		FY 25 Budget	Amt Increase	% Increase		
413	52200				1.45%	
GL ACCOUNT	Function Description	2023-2024 Actual	2024-2025 Original Budget	Current Yr Actual/ Enc	2024-2025 Estimated	2025-2026 Budget
413-52200-111	Salaries - Permanent Employees - Regular	\$240,903	\$244,598	\$193,024	\$289,536	\$303,343
413-52200-112	Salaries - Overtime	\$13,966	\$11,500	\$12,567	\$18,851	\$11,500
413-52200-141	Oasi (Employee's Share)	\$18,669	\$19,720	\$15,406	\$23,109	\$24,243
413-52200-142	Employee Insurance	\$48,953	\$77,520	\$34,055	\$51,083	\$77,520
413-52200-143	Retirement - Current	\$28,964	\$29,707	\$20,892	\$31,338	\$36,522
413-52200-146	Workmen's Compensation	\$3,364	\$7,000	\$0	\$0	\$3,000
413-52200-148	Employee Education and Training	\$2,815	\$2,500	\$1,684	\$2,526	\$1,600
413-52200-199	Flowers/Memorials/Employee Appreciation	\$95	\$200	\$113	\$170	\$200
413-52200-200	Contractual Services	\$15,116	\$0	\$18,438	\$27,657	\$18,000
413-52200-211	Postage Box Rent Etc	\$9,490	\$10,000	\$9,373	\$14,060	\$10,000
413-52200-213	Automobile Licenses and Titles	\$51	\$0	\$26	\$39	\$30
413-52200-221	Printing Stationery Envelopes Forms Etc	\$63	\$100	\$200	\$300	\$100
413-52200-237	Advertising/Marketing	\$375	\$350	\$89	\$134	\$350
413-52200-239	Dues and Subscriptions	\$7,150	\$8,000	\$9,917	\$14,876	\$8,000
413-52200-241	Electric	\$183,723	\$185,000	\$119,240	\$178,860	\$165,000
413-52200-242	Water	\$1,225	\$1,200	\$618	\$927	\$1,200
413-52200-244	Gas	\$513	\$1,000	\$280	\$420	\$1,000
413-52200-245	Telephone Fax Cable	\$5,954	\$6,000	\$3,386	\$5,079	\$6,000
413-52200-250	Professional Services	\$203,976	\$15,000	\$56,947	\$85,421	\$15,000
413-52200-255	Data Processing Support Charges	\$0	\$1,500	\$246	\$369	\$1,500
413-52200-260	Repair and Maintenance Services	\$338,551	\$20,000	\$29,968	\$44,952	\$20,000
413-52200-286	Vehicle Lease Rental	\$0	\$13,413	\$6,162	\$9,243	\$13,413
413-52200-294	Sludge Disposal	\$122,161	\$150,000	\$79,769	\$119,654	\$125,000
413-52200-302	Sewer Plant Testing	\$28,641	\$26,000	\$9,536	\$14,304	\$19,000
413-52200-303	Medicine Cabinet	\$0	\$0	\$0	\$0	\$100
413-52200-310	Office Supplies and Materials	\$544	\$600	\$2,548	\$3,822	\$600
413-52200-312	Small Items of Equipment	\$8,498	\$6,000	\$1,187	\$1,781	\$6,000
413-52200-313	Equipment Rental Charges	\$12,603	\$7,000	\$4,841	\$7,262	\$6,500
413-52200-320	Operating Supplies	\$29,475	\$30,000	\$28,759	\$43,139	\$30,000
413-52200-322	Chemical Laboratory and Medical Supplies	\$88,942	\$96,000	\$35,121	\$52,682	\$80,000

413-52200-326	Clothing and Uniforms	\$3,228	\$2,300	\$2,315	\$3,473	\$2,300
413-52200-331	Gas Oil Diesel Fuel Grease Etc	\$8,132	\$8,500	\$7,179	\$10,769	\$8,500
413-52200-332	Sewer Easements	\$340	\$200	\$0	\$0	\$200
413-52200-510	Insurance	\$56,226	\$61,567	\$67,131	\$100,697	\$68,000
413-52200-540	Depreciation	\$389,906	\$397,611	\$265,074	\$397,611	\$397,611
413-52200-599	Miscellaneous Expense	\$0	\$0	\$0	\$0	\$0
413-52200-900	Capital Outlay	\$132,859	\$0	\$0	\$0	\$0
413-52200-925	Sewer Line Rehab	\$0	\$0	\$0	\$0	\$0
413-52200-934	Sewer Flow Clean-Up	\$0	\$0	\$0	\$0	\$0
	Total Operations Expenditures	\$2,005,471	\$1,440,086	\$1,036,091	\$1,554,137	\$1,461,331

Sewer Treatment Plant \$245,000

Sewer Collections-Lift Station \$390,000

Total Expenditures \$2,096,331

Infrastructure Planning Grant		FY 25 Budget	Amt Increase	% Increase		
413	52320	\$150,000.00	-\$196,500.00	-1.31		
GL ACCOUNT	Function Description	2023-2024 Actual	2024-2025 Original Budget	Current Yr Actual/ Enc	2024-2025 Estimated	2025-2026 Budget
413-52320-259	Non Operating Expenses- Othe	\$0.00	\$346,500.00	\$46,821.00	\$0.00	\$150,000.00
	Total Expenditures	\$0.00	\$346,500.00	\$46,821.00	\$0.00	\$150,000.00

Budget Summary

FY 25/26 Greenbrier, TN

Note: Insert amounts from your budget ordinance.

Fund	Estimated Beginning Fund Balance/Net Position 07/01/2025	Revenues	Debt Proceeds	Transfers-In	Estimated Receipts	Expenditures	Transfers-Out	Appropriations	Increase or (use) of Cash Balance	Estimated Ending Fund Balance/Net Position 06/30/2026
GENERAL FUND	\$ 7,132,581	\$ 6,536,816			\$ 6,536,816	\$ 6,044,632		\$ 6,044,632	\$ 492,185	\$ 7,624,765
STATE STREET AID FUND	398,639	241,298			241,298	370,221		370,221	(128,923)	269,716
SANITATION	323,531	476,476			476,476	478,600		478,600	(2,124)	321,407
DRUG FUND	135,178	8,200			8,200	9,700		9,700	(1,500)	133,678
STORMWATER FUND	442,730	202,800			202,800	203,528		203,528	(728)	442,002
WATER & SEWER FUND	12,232,599	4,392,806			4,392,806	3,633,977		3,633,977	758,829	12,991,427
Totals	\$ 20,665,257	\$ 11,858,396	\$ -	\$ -	\$ 11,858,396	\$ 10,740,657	\$ -	\$ 10,740,657	\$ 1,117,739	\$ 21,782,996

Note: Insert amounts from your detailed budget documents.

Fund	Estimated Beginning Cash 07/01/2025	Revenues	Debt Proceeds	Transfers-In	Estimated Receipts	Expenditures	Transfers-Out	Appropriations	Increase or (use) of Cash Balance	Estimated Ending Cash 06/30/2026	Ending Cash as a Percent of Expenditures
GENERAL FUND	\$ 8,337,822	\$ 6,536,816			\$ 6,536,816	\$ 6,044,632		\$ 6,044,632	\$ 492,185	\$ 8,830,006	146.08%
STATE STREET AID FUND	269,716	241,298			241,298	370,221		370,221	(128,923)	140,793	38.03%
SANITATION	321,407	476,476			476,476	478,600		478,600	(2,124)	319,283	66.71%
DRUG FUND	53,230	8,200			8,200	9,700		9,700	(1,500)	51,730	533.29%
STORMWATER FUND	442,002	202,800			202,800	203,528		203,528	(728)	441,274	216.81%
WATER & SEWER FUND	10,971,209	4,392,806			4,392,806	3,633,977		3,633,977	758,829	11,730,038	322.79%
Totals	\$ 20,395,385	\$ 11,858,396	\$ -	\$ -	\$ 11,858,396	\$ 10,740,657	\$ -	\$ 10,740,657	\$ 1,117,739	\$ 21,513,124	