



**CITY OF SPRING HILL**  
**BOARD OF MAYOR AND ALDERMEN**  
**MEETING PACKET**  
**JUNE 1, 2026**  
**6:00 PM**

Board of Mayor and Aldermen:

Matt Fitterer, Mayor  
Trent Linville, Vice-Mayor  
Erinn Hartwell  
Brent Murray  
Jaimee Davis  
John Canepari  
Vincent Fuqua  
Scott Wernert  
Alex Jimenez

***City of Spring Hill***  
***P.O. Box 789***  
***Spring Hill, TN 37174***

***Phone 931.486.2252***  
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***[www.springhilltn.org](http://www.springhilltn.org)***

**CITY OF SPRING HILL  
BOARD OF MAYOR AND ALDERMEN  
MEETING AGENDA  
JUNE 1, 2026  
6:00 PM**

**Call Regular Meeting to Order**

**Stipulation of Members Present**

**Invocation**

**Pledge of Allegiance**

**Approval of the Agenda**

**Citizen Comments**

**Mayor's Comments**

**City Administrator/Department Head Comments**

**Acknowledgements**

**PUBLIC HEARING**

- 1. Ordinance 26-07, to amend Title 7, Chapter 2, Fire Code and Title 12, Chapters 1, 2, 3, 4, 5, and 6, Building, Electrical Codes and the like, of the City of Spring Hill Code of Ordinances**

**Citizen Comments of Public Hearing Item.**

**VOTING AGENDA**

**PRESENTATION**

- 1. Citizens' Academy Graduation**

**CONSENT ITEMS**

- 1. Consider Resolution 26-156, to adopt official logos for Spring Hill Water**

This resolution would officially adopt logos for each of the following: Spring Hill Water, the SPARTAN Division, and the Pure Water Spring Hill project. Dan Allen, Spring Hill Water General Manager

Attachment: [Resolution 26-156\\_SH Water Logo.pdf](#)

Attachment: [26-156 Adoption of Official Logos Memo.pdf](#)

Attachment: [26-156 Logos.pdf](#)

- 2. Consider Resolution 26-169, to authorize the Mayor to execute task order #1 with Pape-Dawson Consulting Engineers, LLC for reservoir landscape architecture and planning services**

Dan Allen, Assistant City Administrator, General Manager - Spring Hill Water, Will Brasfield, Assistant General Manager - SPARTAN

Attachment: [Resolution 26-169 Pape Dawson Task Order No.1.pdf](#)

Attachment: [26-169 Pape Dawson Task Order No.1 - Memo.pdf](#)

Attachment: [Pape-Dawson\\_Task Order No.1\\_Executed.pdf](#)

- 3. Consider Resolution 26-163, to award the contract for Acoustic Leak Detection Survey Services to McKim & Creed**

This resolution awards a contract to McKim & Creed for Acoustic Leak Detection Survey Services for the City of Spring Hill Water Distribution Department in the amount of \$87,500. Jeremy Vanderford, Assistant General Manager, Water

Attachment: [Resolution 26-163 Leak Detection.pdf](#)

Attachment: [26-163 BOMA Memo Leak Detection.pdf](#)

Attachment: [Contract - Leak Detection Services.pdf](#)

- 4. Consider Resolution 26-164, to adopt a revised purchasing policy**

Resolution is to adopt a revised Purchasing Policy, effective July 1, 2026, to update procedures, clarify approval requirements, and better reflect current City purchasing practices. Rebecca Holden, Finance Director

Attachment: [Resolution 26-164 adopting new purchasing policy.pdf](#)

Attachment: [26-164 Staff Memo - adopting a new purchasing policy.pdf](#)

Attachment: [Purchasing Policy - Final.pdf](#)

**5. Consider Resolution 26-165 authorizing the purchase of stormwater pipe**

This resolution authorizes the purchase of stormwater pipe materials from White Cap, L.P. through Sourcewell Contract No. 091422-WCP in an amount not to exceed \$202,643.00 for the City's CSA Project. Rebecca Holden, Finance Director

Attachment: [Resolution 26-165 Authorizing Purchase of Stormwater Pipe.pdf](#)

Attachment: [26-165 Staff Memo - Whitecap Purchase.pdf](#)

Attachment: [WC QUOTE REPORT 72680420.pdf](#)

**6. Consider Resolution 26-166, to approve an Agreement with H&A Resource Management**

Dan Allen, Assistant City Administrator, General Manager - Spring Hill Water

Attachment: [Resolution 26-166 HA Resolution.pdf](#)

Attachment: [26-166 HA Memo.pdf](#)

**7. Consider Resolution 26-167 authorizing the use of Middle Point Landfill for Biosolids**

This resolution authorizes Middle Point Landfill as an emergency purchase for wastewater solids disposal to provide additional capacity needed to maintain Wastewater Treatment Plant operations and regulatory compliance. Dan Allen, Assistant City Administrator, General Manager - Spring Hill Water

Attachment: [Middle Point Landfill Memo 26-167.pdf](#)

Attachment: [Middle Point Landfill Resolution 26-167.pdf](#)

**8. Consider Resolution 26-168, TO AUTHORIZE THE AGREED JUDGEMENT OF THE WILLIAMSON COUNTY, TENNESSEE, CIRCUIT COURT LAWSUIT CASE NO. 24CV-267**

Patrick Carter, City Attorney

Attachment: [Resolution 26-168 TO AUTHORIZE THE AGREED JUDGEMENT OF THE WILLIAMSON COUNTY TENNESSEE CIRCUIT COURT LAWSUIT CASE NO. 24CV-267](#)

Attachment: [Final Judgement.pdf](#)

**9. Consider Resolution 26-171, to accept a donation of gym workout equipment from an anonymous resident for the new Spring Hill Water Operations building**

Rebecca Holden, Finance Director

Attachment: [Resolution 26-171 Gym Workout Equipment Donation.pdf](#)

Attachment: [Gym Workout Equipment Donation Memo 26-171.pdf](#)

**10. Consider Resolution 26-172 authorizing the engagement of Vernon Gerth for Development Services Consulting Services**

Chris Clausi, Assistant City Administrator

Attachment: [Resolution Vernon Gerth Consulting Services.pdf](#)

Attachment: [STAFF MEMORANDUM.pdf](#)

Attachment: [Gerth - Spring Hill Consulting Agreement.pdf](#)

**PREVIOUS BUSINESS**

**1. Consider Second Reading of Ordinance 26-07, to amend Title 7, Chapter 2, Fire Code and Title 12, Chapters 1, 2, 3, 4, 5, and 6, Building, Electrical Codes and the like, of the City of Spring Hill Code of Ordinances**

Staff recommends approval of the proposed ordinance amending the Municipal Code to adopt the 2024 editions of the International Code Council (ICC) model construction codes and the 2023 edition of NFPA 70, National Electrical Code, with applicable local administrative amendments. Dara Sanders, Development Services Director; Victor Woods, Chief Building Official

Attachment: [Ordinance 26-07 to amend Title 7 Ch 2 Fire Code Title 12 Chs 1 2 3 4 5 6 Building Utility Codes and Ch 7 Swimming Pool an 1 .pdf](#)

Attachment: [Memo for Ordinance 26-07.pdf](#)

Attachment: [Exhibit A.pdf](#)

Attachment: [Exhibit B.pdf](#)

**NEW BUSINESS**

**1. Consider Resolution 26-162, DosBros and Mochinut Sewer Allocation Request for Spring Hill Town Crossing**

Dan Allen, Assistant City Administrator, General Manager - Spring Hill Water, Assistant , Ryan LaMunyon, AGM - Reclamation, Patrick Carter, City Attorney

Attachment: [Resolution 26-162 to evaluate a request for sewer capacity allocation for DosBros and Mochinut located within spring hill town crossing.pdf](#)

Attachment: [2026.3.11 CHM Sewer Reserve Allocation - application packet.pdf](#)

**2. Consider Resolution 26-170, to accept a donation of twelve (12) tv mounts from Columbia Warehouse for the new Water Operations Building**

Dan Allen, Assistant City Administrator, General Manager - Spring Hill Water

Attachment: [Resolution 26-170 TV Mount Donation.pdf](#)

Attachment: [TV Mount Donation Memo.pdf](#)

**3. Consider First Reading of Ordinance 26-08, BA#4 FY 2026**

J. Carter Napier, City Administrator, Rebecca Holden, Finance Director

Attachment: [Ordinance 26-08.pdf](#)

Attachment: [MEMO BA\\_4.pdf](#)

**4. Consider Resolution 26-173, Acknowledgement of the Certified Tax Rate**

J. Carter Napier, City Administrator, Rebecca Holden, Finance Director

Attachment: [Certified Tax Rate Resolution.pdf](#)

Attachment: [Memo.pdf](#)

Attachment: [Comptroller CTR Letter.pdf](#)

Attachment: [Comptroller CTR Breakdown.pdf](#)

**5. Consider First Reading of Ordinance 26-09, to adopt the tax rate for FY27**

J. Carter Napier, City Administrator, Rebecca Holden, Finance Director

Attachment: [Tax Ordinance 26-09.pdf](#)

Attachment: [Memo.pdf](#)

**6. Consider First Reading of Ordinance 26-10, to adopt the Fiscal Year 2026-2027 Budget**

J. Carter Napier, City Administrator, Rebecca Holden, Finance Director

Attachment: [FY27 Budget Ordinance.pdf](#)

Attachment: [Memo.pdf](#)

Attachment: [line by line - updated.pdf](#)

**WORK SESSION/DISCUSSION**

**1. Discussion-Harvey Park Playground Update**

Staff is providing an update on the replacement of the playground equipment at Harvey Park and final renderings. Kayce Williams, Parks and Recreation Director

Attachment: [Memo - Harvey Park Playground Replacement Update.pdf](#)

Attachment: [Harvey Park Specs and Highlights.pdf](#)

Attachment: [Harvey Park Images.pdf](#)

**2. Discussion-Harvest Point 18B Development Agreement**

Discussion on agreement to address platting situation versus moratorium requirements. Dan Allen, Assistant City Administrator, General Manager - Spring Hill Water, Assistant , Ryan LaMunyon, AGM - Reclamation, Patrick Carter, City Attorney

Attachment: [Exhibit C - Harvest Point STEP Exhibit.pdf](#)

Attachment: [Development Agreement with Spring Hill for Sewer System 4924-9575-8251 3.pdf](#)

Attachment: [Exhibit B - 8x11 Phase 18B UnRecorded Final Plat-FP.pdf](#)

**3. Discussion-Economic Development & IDB Presentation and Discussion**

J. Carter Napier, City Administrator

Attachment: [BOMA Memo - Economic Development.pdf](#)

**4. Roundtable Discussion**

**Citizen Comments**

**Adjourn to Executive Session**

**RESOLUTION 26-156**

**A RESOLUTION ADOPTING OFFICIAL LOGOS FOR SPRING HILL WATER, THE SPARTAN DIVISION, AND PURE WATER SPRING HILL**

**WHEREAS**, the City of Spring Hill, Tennessee operates and maintains its municipal water and wastewater utilities under Spring Hill Water; and

**WHEREAS**, the City has established specialized branding initiatives, including the SPARTAN Division and Pure Water Spring Hill, to enhance public communication, transparency, and community engagement regarding water services, infrastructure, and sustainability efforts; and

**WHEREAS**, the City desires to adopt updated and unified branding elements to better reflect the mission, values, and identity of Spring Hill Water and its associated programs; and

**WHEREAS**, new logos have been designed for Spring Hill Water, the SPARTAN Division, and Pure Water Spring Hill, which provide a cohesive and recognizable visual identity; and

**WHEREAS**, these logos will be used in official communications, signage, digital platforms, educational materials, and other public-facing applications; and

**WHEREAS**, adopting these logos will promote consistency, strengthen public recognition, and support ongoing outreach and infrastructure initiatives.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Mayor and Aldermen of the City of Spring Hill, Tennessee, as follows:

- The Board of Mayor and Aldermen hereby approves and adopts the new official logos for:
  - Spring Hill Water
  - The SPARTAN Division
  - Pure Water Spring Hill
- The adopted logos shall serve as the official visual identifiers for their respective programs and shall be used in accordance with City branding guidelines as established or approved by the City Administrator or designee.
- The City Administrator, or designee, is authorized to implement the use of the new logos across all appropriate platforms, materials, and facilities, and to phase out any previously used logos.

**Passed and adopted by the Board of Mayor and Aldermen of the City of Spring Hill, Tennessee, this 1<sup>st</sup> day of June, 2026.**

ATTEST:

\_\_\_\_\_  
Matt Fitterer, Mayor

\_\_\_\_\_  
April Goad, City Recorder

LEGAL FORM APPROVED:

\_\_\_\_\_  
Patrick Carter, City Attorney



## STAFF MEMORANDUM

**TO:** Board of Mayor and Aldermen  
**FROM:** Dan Allen, Assistant City Administrator, General Manager Water;  
**DATE:** 5/15/2026  
**SUBJECT:** Resolution 26-156 – Adoption of Official Logos for Spring Hill Water, the SPARTAN Division, and Pure Water Spring Hill.

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**RECOMMENDATION:** To approve Resolution 26-156 adopting the official logos for Spring Hill Water, the SPARTAN Division, and Pure Water Spring Hill.

**BACKGROUND:** Spring Hill Water has developed updated branding elements for the department and associated initiatives to create a consistent and recognizable visual identity across public communications, signage, educational materials, digital platforms, and outreach efforts.

The proposed logos for Spring Hill Water, the SPARTAN Division, and Pure Water Spring Hill were developed to better reflect the mission, values, and identity of the department and its programs while enhancing public communication, transparency, and community engagement related to water services, infrastructure, and sustainability initiatives.

Approval of Resolution 26-156 would formally adopt these logos as the official visual identifiers for their respective programs and authorize their implementation across appropriate departmental materials and facilities moving forward.

**FINANCIAL IMPACT:** There is no significant financial impact associated with approval of this resolution. Existing departmental budgets will be utilized for future implementation of branding materials, signage, and related communications as needed.

**SUPPORTING DOCUMENTS:** Attachment – Resolution 26-156 and Proposed Official Logos for Spring Hill Water, the SPARTAN Division, and Pure Water Spring Hill



**City of Spring Hill | Spring Hill Water**  
199 Town Center Parkway  
Spring Hill, Tennessee 37174  
dan.allen@springhilltn.org  
931-451-0246



PURE WATER  
SPRING HILL

**RESOLUTION NO. 26-169**

**A RESOLUTION TO AUTHORIZE THE MAYOR TO EXECUTE TASK ORDER NO. 1 WITH PAPE-DAWSON CONSULTING ENGINEERS, LLC FOR RESERVOIR LANDSCAPE ARCHITECTURE AND PLANNING SERVICES**

**WHEREAS**, the City of Spring Hill is planning for a future water quality reservoir and community park project; and

**WHEREAS**, the City has requested professional landscape architecture and planning services from Pape-Dawson Consulting Engineers, LLC to assist with conceptual planning and development of the project; and

**WHEREAS**, Task Order No. 1 provides for conceptual master planning, coordination, and public engagement services for the project in an amount not-to-exceed \$60,000.00; and

**WHEREAS**, funding for the services will be provided from budgeted Spring Hill Water planning and engineering funds.

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Mayor and Aldermen of the City of Spring Hill authorizes the Mayor to execute Task Order No. 1 with Pape-Dawson Consulting Engineers, LLC is hereby approved in an amount not-to-exceed \$60,000.00.

Passed and adopted by the Board of Mayor and Aldermen of the City of Spring Hill, Tennessee on the 1st day of June, 2026.

\_\_\_\_\_  
Matt Fitterer, Mayor

ATTEST:

\_\_\_\_\_  
April Goad, City Recorder

LEGAL FORM APPROVED:

\_\_\_\_\_  
Patrick Carter, City Attorney



## STAFF MEMORANDUM

**TO:** Board of Mayor and Aldermen

**FROM:** Dan Allen, Assistant City Administrator, General Manager - Spring Hill Water, Will Brasfield, Assistant General Manager - SPARTAN

**DATE:** 5/19/2026

**SUBJECT:** Resolution 26-169 To approve Task Order No. 1 with Pape-Dawson Consulting Engineers for Reservoir Landscape Architecture and Planning Services

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**RECOMMENDATION:** Staff recommends approval of Resolution 26-XX authorizing the City of Spring Hill to enter into Task Order No. 1 with Pape-Dawson Consulting Engineers, LLC for professional landscape architecture and planning services related to the Reservoir Landscape Architecture and Planning project in an amount not-to-exceed \$60,000.00.

**BACKGROUND:** The City of Spring Hill is developing plans for a future water quality reservoir and associated passive community park on an approximately 150-acre site in Spring Hill, Tennessee. The City has requested assistance from Pape-Dawson Consulting Engineers to develop a vision and conceptual master plan that integrates reservoir infrastructure with community-oriented recreational amenities.

Under Task Order No. 1, Pape-Dawson will provide conceptual planning and landscape architecture services that include coordination with the City's engineering team, development of conceptual park alternatives, public engagement, and preparation of a final conceptual master plan and planning-level opinion of probable cost.

**FINANCIAL IMPACT:** Funding for this Task Order will be provided from budgeted Spring Hill Water planning and engineering funds in the amount not-to-exceed \$60,000.00 through 410-52620-59123.

**SUPPORTING DOCUMENTS:** Task Order No. 1 – Pape-Dawson Consulting Engineers.



**City of Spring Hill | Spring Hill Water**  
199 Town Center Parkway  
Spring Hill, Tennessee 37174  
dan.allen@springhilltn.org  
931-451-0246

This document has important legal consequences; consultation with an attorney is encouraged with respect to its use or modification. This document should be adapted to the particular circumstances of the specific Agreement between Owner and Engineer, and the controlling Laws and Regulations.

EJCDC® E-505, Agreement between Owner and Engineer for Professional Services—Task Order Edition, is published in four parts: (1) the Main Agreement (general provisions governing all Task Orders); (2) the Exhibits to Main Agreement; (3) the Task Order Form (see below); and (4) the Exhibits to Task Order. The Main Agreement contains a Guidelines for Use section that pertains to all four parts of E-505.

**AGREEMENT BETWEEN OWNER AND ENGINEER  
FOR PROFESSIONAL SERVICES—  
TASK ORDER EDITION**

**PART 3 OF 4: TASK ORDER FORM**

Prepared by



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## TASK ORDER NO. [1]

This is Task Order No. 1  
consisting of 7 pages.

In accordance with Paragraph 1.01, Main Agreement, of the Agreement Between Owner and Engineer for Professional Services—Task Order Edition dated **March 3, 2026**, Owner and Engineer agree as follows:

**1. TASK ORDER DATA**

a.	Effective Date of Task Order:	<b>May 25, 2026</b>
b.	Owner:	<b>City of Spring Hill, TN</b>
c.	Engineer:	<b>Pape-Dawson Consulting Engineers, LLC.</b>
d.	Specific Project (title)	<b>Reservoir Landscape Architecture and Planning</b>
e.	Specific Project (description):	<p><b>The City of Spring Hill has requested assistance from Pape-Dawson in developing a vision and conceptual master plan for an approximately 150-acre site that will integrate water quality reservoir facilities with a passive community park. The project will evaluate three potential reservoir configurations: one large reservoir pond, two smaller reservoir ponds, or three smaller reservoir ponds.</b></p> <p><b>The park is envisioned to include passive recreation and water-oriented amenities such as walking trails, fishing, non-motorized boating, paddle boards, potential swimming areas, playgrounds, pavilions, parking, cultural and interpretive signage, Native American or Indigenous heritage displays, outdoor gathering areas, and potential entertainment or outdoor venue space. Pape-Dawson will coordinate with the City, the existing engineering team, City Council, and the public to develop a preferred conceptual master plan and planning-level opinion of probable cost for park elements.</b></p>

**2. BASELINE INFORMATION**

**Baseline Information.** Owner has furnished the following Specific Project information to Engineer as of the Effective Date of the Task Order. Engineer's scope of services has been developed based on this information. As the Specific Project moves forward, some of the information may change or be refined, and additional information will become known, resulting in the possible need to change, refine, or supplement the scope of services.

Specific Project Title:	Reservoir Landscape Architecture and Planning
Type and Size of Facility:	Water Reservoir approximately 150 Acre Site
Description of Improvements:	Water Reservoir Lake and Community Park
Expected Construction Start:	TBD
Facility Location(s):	Spring Hill, TN
Current Specific Project Budget:	TBD
Funding Sources:	City of Spring Hill

**3. SERVICES OF ENGINEER ("SCOPE")**

- A. The specific Basic Services to be provided or furnished by Engineer under this Task Order are: as follows:

**Task 1: Project Initiation, Engineering Coordination, and Site Opportunities Assessment**

Pape-Dawson will begin the project through an introduction to the City's existing engineering team and project consultants responsible for the water quality reservoir facilities. The focus will be to understand the anticipated size, function, design criteria, and general configuration of the reservoir ponds within the three potential concepts.

- Coordinate with the engineering team to understand reservoir sizing, design criteria, operational needs, slopes, edge conditions, maintenance access, and safety considerations.
- Assist in shaping and locating the proposed ponds within the 150-acre site so they function as integrated park features rather than stand-alone infrastructure.
- Review available site data, including aerial imagery, topography, access, utilities, drainage, environmental information, and other background materials provided by the City or project team.
- Review the completed geotechnical report, once available, to understand potential implications for pond location, configuration, and feasibility.

- Identify site opportunities and constraints related to park layout, pond placement, trails, parking, water access, open space, views, and cultural or interpretive opportunities.

## Task 2: Visioning and Park Program Development

Pape-Dawson will assist the City in defining the overall park vision, desired user experience, and preliminary park program. This task will establish the planning framework for the three conceptual alternatives.

- Coordinate with City staff to confirm desired park character, community needs, and priority amenities.
- Identify potential park elements, including trails, fishing areas, non-motorized boating access, potential swimming areas, playgrounds, pavilions, parking, interpretive signage, cultural heritage displays, gathering areas, naturalized landscape areas, and maintenance or emergency access.
- Coordinate with the engineering team to understand how reservoir water levels, grading, side slopes, edge conditions, and water quality requirements may influence the park program.
- Develop guiding principles for integrating the water quality reservoirs into a passive park setting.

## Task 3: Conceptual Master Plan Alternatives and Preferred Option Selection

Pape-Dawson will prepare three conceptual master plan alternatives corresponding to the City's potential reservoir configurations: one large pond, two smaller ponds, or three smaller ponds. Each option will illustrate a different reservoir and park layout.

- Develop three conceptual alternatives in coordination with the engineering team.
- Evaluate trail alignments, vehicular access, parking, service access, pedestrian circulation, amenity locations, water access opportunities, reservoir edge treatments, safety, visibility, and maintenance needs for each option.
- Compare the three options with the engineering team and City staff to determine the best option to move forward as the basis for the overall final conceptual development plan.
- Consider technical feasibility, park functionality, aesthetics, public use potential, long-term flexibility, cost considerations, and compatibility with the City's goals.

## Task 4: Overall Final Conceptual Master Plan, Preliminary Park Design Exhibits, and Opinion of Probable Cost

Following selection of the preferred option, Pape-Dawson will refine the concept into an overall final conceptual master plan package. The package will be planning-level in nature and will support City review, budgeting, public engagement, and future design development.

- Prepare a drafted overall site plan for the preferred concept.
- Prepare a trail circulation plan identifying primary and secondary routes, trail loops, amenity connections, and relationships to the reservoir edges.
- Prepare a reservoir edge treatment concept plan illustrating naturalized edges, accessible shoreline areas, overlooks, fishing access, boating access, planted buffers, and scenic viewing opportunities, as applicable.
- Prepare a preliminary amenity plan showing proposed locations for pavilions, playgrounds, water access, fishing, interpretive areas, gathering spaces, parking, and potential outdoor venue areas.
- Prepare representative precedent imagery to communicate the intended character of park elements, landscape treatments, reservoir edges, trails, furnishings, signage, and gathering areas.
- Prepare a preliminary site furnishings and signage location plan for seating, trash receptacles, bike racks, wayfinding, interpretive signage, rules/regulatory signage, and related furnishings.

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### Task Order.

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- Prepare planning-level quantity takeoffs for major park elements and develop an opinion of probable cost with assumptions, exclusions, and contingencies.

## Task 5: Public Engagement and Stakeholder Coordination

After the overall final conceptual master plan is developed, Pape-Dawson will support the City in presenting the plan to City leadership and the public. Engagement will communicate the preferred concept, gather feedback, and identify refinements prior to future implementation.

- Prepare presentation materials based on the overall final conceptual master plan.
- Attend and present to City Council and public or neighborhood meetings, as requested and defined in the final proposal.
- Summarize comments received from stakeholders and the public.
- Incorporate applicable refinements into the final conceptual master plan exhibits, as directed by the City.

## Key Assumptions

- The final work products will be conceptual and planning-level in nature. A formal construction drawing package, final construction documents, technical specifications, permitting, bidding assistance, and construction administration are not included.
- The City will provide available survey, GIS, aerial imagery, ownership information, easements, utility information, environmental studies, geotechnical data, and other available site documentation.
- The completed geotechnical report will be provided to Pape-Dawson for planning-level review and coordination. Detailed geotechnical engineering recommendations will be provided by others.
- Detailed engineering design of the water quality reservoirs, including hydrology, hydraulics, embankments, outlet structures, water quality calculations, and permitting, will be provided by others or by separate scope.
- Swimming, boating, fishing, and other water-contact uses will be evaluated at a conceptual level and may require additional water quality, safety, operational, permitting, and regulatory review before implementation.
- Cultural interpretive signage and heritage displays will be developed at a conceptual level. Archaeological investigations, tribal coordination, historic resource documentation, or formal cultural resource studies are not included unless separately authorized.

B. All of the services included above comprise Basic Services for purposes of Engineer's compensation under this Task Order, with the exception of Resident Project Representative Services, if any, which are compensated separately.

C. Resident Project Representative (RPR) Services:

1. If the Scope established in Paragraph 2.A above includes RPR services, then Exhibit D to Task Order is expressly incorporated in this Task Order by reference.

D. Additional Services: Services not expressly set forth as Basic Services in Paragraph 3.A above, and necessary services listed as not requiring Owner's written authorization, or requiring additional effort in an immediate, expeditious, or accelerated manner as a result of unanticipated construction events or Specific Project conditions, **[if more clarity is needed, identify specific situations qualifying as additional effort, such as those described in Exhibit A to Task Order, Paragraph 2.01]** are Additional Services, and will be compensated by the method indicated for Additional Services in this Task Order. All other Additional Services require mutual agreement and may be authorized by amending the Task Order as set forth in Paragraph 8.05.B.2 of the Main Agreement, with compensation for such other Additional Services as set forth in the amending instrument.

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Task Order.

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**4. DELIVERABLES SCHEDULE**

A. As agreed upon with the City following project kick-off.

**5. ADDITIONS TO OWNER'S RESPONSIBILITIES**

A. Owner shall have those responsibilities set forth in Article 2 of the Main Agreement, and the following supplemental responsibilities that are specific to this Task Order: **N/A**

**6. TASK ORDER SCHEDULE**

A. In addition to any schedule provisions provided in Exhibit B or elsewhere, the parties shall meet the following schedule: **As agreed upon with the City following project kick-off.**

**7. ENGINEER'S COMPENSATION**

A. The terms of payment are set forth in Article 4 of the Main Agreement.

B. Owner shall pay Engineer for services rendered under this Task Order as follows:

Description of Service	Amount	Basis of Compensation
1. Basic Services	<b>\$60,000.00</b>	<b>Hourly Not to Exceed</b>
a. Task 1 - Project Initiation		<b>Hourly</b>
b. Task 2 - Visioning and Park Program Development		<b>Hourly</b>
c. Task 3 - Conceptual Master Plan Alternatives		<b>Hourly</b>
d. Task 4 - Overall Final Conceptual Master Plan		<b>Hourly</b>
2. Resident Project Representative Services*	N/A	N/A
<b>TOTAL COMPENSATION</b>	<b>\$60,000.00</b>	<b>Hourly Not to Exceed</b>
3. Additional Services under Section 2.D above	N/A	N/A

\*Based on a [number]-month continuous construction period.

C. Compensation items and totals based in whole or in part on Hourly Rates or Direct Labor are estimates only. Lump sum amounts and estimated totals included in the breakdown by phases incorporate Engineer's labor, overhead, profit, reimbursable expenses (if any), and Subconsultants' charges, if any. For lump sum items, Engineer may alter the distribution of compensation between individual phases (line items) to be consistent with services actually

rendered, but shall not exceed the total lump sum compensation amount unless approved in writing by the Owner.

**ENGINEER'S PRIMARY SUBCONSULTANTS FOR TASK ORDER, AS OF THE EFFECTIVE DATE OF THE TASK ORDER:**

A. N/A

**EXHIBITS AND ATTACHMENTS:**

- A. Exhibit A to Task Order—Not applicable
- B. Exhibit B to Task Order—Not applicable
- C. Exhibit D to Task Order—Not applicable
- D. Exhibit E to Task Order—Not applicable
- E. Other: **Pape-Dawson Schedule of Hourly Rates**

Execution of this Task Order by Owner and Engineer makes it subject to the terms and conditions of the Main Agreement and its exhibits and appendices, which Main Agreement, exhibits, and appendices are incorporated by this reference.

OWNER:

ENGINEER:

By: \_\_\_\_\_

By: Jay Easter

Print Name: \_\_\_\_\_

Print Name: Jay Easter, PLA, AICP

Title: \_\_\_\_\_

Title: Associate Vice President – Nashville Practice Leader – LA

Engineer's License or Firm's Certificate No. (if required): N/A

State of: N/A

DESIGNATED REPRESENTATIVE FOR TASK ORDER:

DESIGNATED REPRESENTATIVE FOR TASK ORDER:

Name: Will Brasfield

Name: Jay Easter, PLA, AICP

Title: Assistant General Manager -  
Spring Hill Water - SPARTAN

Title: Associate Vice President – Nashville  
Practice Leader – LA

Address: 8060 Station Hill Dr  
Spring Hill, Tn

Address: 315 Woodland St.  
Nashville, TN 37206

E-Mail Address: wbrasfield@springhilltn.org

E-Mail Address: Jay.Easter@pape-dawson.com

Phone: 931.451.0656

Phone: O: 615.244.8591  
C: 901.481.1792

Date: May 15, 2026

Date: May 15, 2026

# PAPE-DAWSON

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## PROFESSIONAL SERVICES

<i>Classification</i>	<i>Hourly Rate</i>
Principal	\$350.00
Senior Project Manager	\$270.00
Senior Survey Manager	\$270.00
Senior Design Manager	\$260.00
Project Manager	\$225.00
Survey Manager	\$225.00
Design Manager	\$225.00
Professional Engineer	\$210.00
<ul style="list-style-type: none"> <li>• Civil Engineer</li> <li>• Traffic Engineer</li> <li>• Hydrology/Hydraulics Engineer</li> <li>• Environmental Engineer</li> <li>• Construction Engineer</li> </ul>	
Professional Land Surveyor	\$185.00
Professional Landscape Architect	\$175.00
Planner	\$170.00

## TECHNICAL SERVICES

<i>Classification</i>	<i>Hourly Rate</i>
Senior Designer	\$170.00
Senior Technician	\$170.00
Designer	\$145.00
Technician	\$140.00
Administrative Assistant	\$120.00

## FIELD SURVEY SERVICES

<i>Classification</i>	<i>Hourly Rate</i>
Survey Manager	\$165.00
One Man Survey Crew	\$170.00
Two Man Survey Crew	\$230.00
Three Man Survey Crew	\$290.00
3-D Laser Scanning Survey Crew	\$315.00
Unmanned Aircraft Crew	\$340.00

## CONSTRUCTION SERVICES

<i>Classification</i>	<i>Hourly Rate</i>
Construction Manager	\$210.00
CEI Resident Engineer	\$180.00
Asphalt/Concrete Plant Manager	\$155.00
Senior Inspector	\$150.00
CEI Contract Specialist	\$140.00
Inspector	\$125.00

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P.O. Box 60070, 315 Woodland Street, Nashville, Tennessee 37206

615-244-8591

**PAPE-DAWSON.COM**

**RESOLUTION 26-163**

**A RESOLUTION AWARDING THE CONTRACT FOR ACOUSTIC LEAK DETECTION SURVEY SERVICES TO MCKIM & CREED**

**WHEREAS**, the City of Spring Hill desires to contract services to perform an acoustic leak detection survey for water service lines and fire hydrants in an effort to reduce the City's water loss; and

**WHEREAS**, the City publicly advertised a Request for Proposals with proposals opened on May 14, 2026; and

**WHEREAS**, McKim & Creed submitted the lowest and best proposal at a total cost of \$87,500.00 for the requested services and reports; and

**WHEREAS**, funding for the acoustic leak detection survey is budgeted in the Water Distribution Department budget for Fiscal Year 2025-2026.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Mayor and Aldermen of the City of Spring Hill, Tennessee, that the contract for Acoustic Leak Detection Survey Services for Water Service Lines and Fire Hydrants is hereby awarded to McKim & Creed in the total amount of \$87,500.00, and that the Purchasing Agent is authorized to execute the contract for these services and any and all documents necessary to effectuate the agreement.

**Passed and adopted by the Board of Mayor and Aldermen of the City of Spring Hill, Tennessee, on this 1st day of June 2026.**

\_\_\_\_\_  
Matt Fitterer, Mayor

ATTEST:

\_\_\_\_\_  
April Goad, City Recorder

LEGAL FORM APPROVED:

\_\_\_\_\_  
Patrick Carter, City Attorney



## STAFF MEMORANDUM

**TO:** Board of Mayor and Aldermen  
**FROM:** Jeremy Vanderford, AGM-Water  
**DATE:** 6/1/2026  
**SUBJECT:** RESOLUTION 26-163 | AWARDING THE CONTRACT FOR ACOUSTIC LEAK DETECTION SERVICES TO MCKIM & CREED

---

**RECOMMENDATION:** Staff recommends approval of this resolution to award the contract to McKim & Creed and authorize the Purchasing Agent to execute the contract.

**BACKGROUND:** The City of Spring Hill Water Distribution Department desires to contract out services to perform an acoustic leak detection survey on all water service lines and fire hydrants. This service will allow leaks to be pinpointed at exact locations in a timely manner. Weekly reports will be submitted with an overall report presented to the City at the conclusion of the survey. This will allow City staff to repair leaks at a more expedited rate, reducing the City's water loss.

A Request for Proposals was advertised with a bid opening held on May 14, 2026. Two bids were received. Staff recommends the award of the contract to McKim & Creed at a total cost of \$87,500.00. Staff reviewed the qualifications and experience provided by McKim & Creed and determined the firm is qualified to perform the requested services.

**FINANCIAL IMPACT:** The total cost for the acoustic leak detection survey is \$87,500.00. This service is budgeted in the Water Distribution Department budget for Fiscal Year 2025-2026 (Other Professional Services 410-52110-52549).

**SUPPORTING DOCUMENTS:** Draft Vendor Services Agreement.



**City of Spring Hill | Spring Hill Water**

199 Town Center Parkway  
Spring Hill, Tennessee 37174  
jvanderford@springhilltn.org  
931-486-2252

**SPRING HILL VENDOR SERVICES AGREEMENT**

THIS SERVICES AGREEMENT (“Agreement”) is made by and between **THE CITY OF SPRING HILL, TENNESSEE** (the “City”) and **McKIM & CREED, INC.**, a North Carolina corporation (“Vendor”) (collectively as “Parties”), and is entered into on June 1, 2026, and is effective as of the Effective Date set forth herein.

**RECITALS:**

**WHEREAS**, the City requires leak detection services it cannot provide itself and desires to contract with a third-party independent contractor to provide said services for the City’s benefit; and

**WHEREAS**, pursuant to state law, the City issued a Request for Proposal (RFP) and Vendor submitted a proposal; and

**WHEREAS**, the City has selected Vendor to provide the services it desires.

**NOW, THEREFORE**, in consideration of the foregoing facts and circumstances, the mutual covenants and promises contained herein and other good and valuable consideration, the receipt and sufficiency of which is acknowledged by each of the Parties, the Parties do hereby agree to the following:

1. **EFFECTIVE DATE.** The Effective Date of this Agreement shall be June 1, 2026.
2. **TERM.** The term of this Agreement shall commence on the Effective Date and shall continue for twelve months thereafter, unless earlier terminated in accordance with this Agreement.
3. **INSURANCE.** Vendor shall maintain in full force and effect, during the entire term of this Agreement, liability insurance, along with commercial general liability, workers’ compensation and automobile insurance, in the minimum limits set forth below, naming City as an additional insured, and shall provide to the City certificates of insurance upon reasonable request.
  - a. Commercial general liability, including premises-operations, products/completed operations, broad form property damage, blanket contractual liability, independent contractors, personal injury or bodily injury with a policy limit of not less than One Million Dollars (\$1,000,000), combined single limit, per occurrence;
  - b. Business automobile liability for owned vehicles, hired, and non-owned vehicles, with a policy limit of not less than One Million Dollars (\$1,000,000), combined single limit, per occurrence for bodily injury and property damage;

- c. Workers' compensation insurance as required by the State of Tennessee. The Vendor agrees to waive, and to obtain endorsements from its workers' compensation insurer waiving subrogation rights under its workers' compensation insurance policy against the City, its officers, agents, employees, and volunteers arising from work performed by Vendor for the City and to require each of its subcontractors, if any, to do likewise under their workers' compensation insurance policies.

#### 4. **VENDOR RESPONSIBILITIES.**

Vendor shall perform the services in accordance with this Agreement, the City's Request for Proposals, any written addenda issued by the City, and Vendor's proposal submitted in response thereto, all of which are incorporated herein by reference to the extent applicable and not inconsistent with this Agreement. Vendor shall provide all labor, materials, equipment, supervision, reporting, and coordination necessary to complete the leak detection services, including field identification and marking of leaks, weekly reporting, immediate notification of major leaks, and a final summary report.

In the event of a conflict between this Agreement, the City's Request for Proposals, any addenda, and Vendor's proposal, the terms of this Agreement shall control.

#### 5. **CITY'S RESPONSIBILITIES.**

- a. Provide system maps
- b. Provide point of contact
- c. Assist with coordination as needed

- 6. **COMPENSATION.** City shall pay Vendor an amount not to exceed Eighty-Seven Thousand Five Hundred Dollars (\$87,500.00) for the services described herein, unless otherwise approved in writing by the City. Payment shall be made in accordance with the Vendor's proposal and any applicable City payment procedures.

- 7. **INDEPENDENT CONTRACTOR.** It is expressly agreed and understood that Vendor is an independent contractor and shall not represent itself, its agents or employees as agents or employees of the City. Nothing herein is to be construed as to create any employer-employee relationship between Vendor and the City; and neither Vendor nor any of its employees shall be deemed to be employees or agents of the City. At all times material to this Agreement, any subcontractors or agents employed by Vendor shall be considered acting under the supervision, direction and control of Vendor.

8. **AMENDMENT AND TERMINATION.** This Agreement may be terminated without cause at any time by either Party through the issuance of a thirty (30) day written notice pursuant to this Agreement. Termination with cause shall not require advance notice.
9. **NO CONFLICT OF INTEREST.** No City official, employee or member of the governing body of the City shall be admitted to any share or part of this Agreement or to any benefit to arise from the same. Likewise, no officer, employee, or member of the governing body of Vendor or who exercises any function or responsibilities in connection with the carrying out of the project to which this Agreement pertains shall have any private interest, direct or indirect, in this Agreement.
10. **ASSIGNMENT; SUBCONTRACTING.** This Agreement may not be assigned by either Party. The Vendor shall not subcontract any portion of the work without prior written approval of the City.
11. **MODIFICATION.** This Agreement shall not be modified or amended except by an instrument in writing executed by or on behalf of Vendor and the City.
12. **NONDISCRIMINATION.** Consistent with the City's policy and state and federal law that harassment and discrimination are unacceptable conduct, the Vendor agrees that harassment or discrimination directed toward a permit applicant, a City employee, or a citizen by the Vendor or Vendor's employee or subconsultant on the basis of race, religious creed, color, national origin, ancestry, handicap, disability, marital status, sex, age, or sexual orientation will not be tolerated. The Vendor agrees that any and all violations of this provision shall constitute a material breach of this Agreement.
13. **EXECUTION IN COUNTERPARTS.** This Agreement may be executed in several counterparts, each of which shall be deemed an original, and all of which together shall constitute one and the same instrument.
14. **TIME.** Vendor shall complete the services within the agreed-upon time frame.
15. **VENUE AND JURISDICTION.** The venue and jurisdiction for any disputes arising pursuant to this Agreement shall be in the Circuit Court for Maury County, Tennessee.
16. **INDEMNITY.** Vendor shall defend, indemnify, and hold harmless the City, its elected officials, officers, agents, employees, and representatives from and against any and all claims, damages, losses, liabilities, costs, and expenses, including reasonable attorney's fees, arising out of or resulting from Vendor's performance of the services under this Agreement, including but not limited to claims caused by the

negligent acts, errors, omissions, willful misconduct, or breach of this Agreement by Vendor, its employees, agents, representatives, or subcontractors.

17. **APPLICABLE LAW.** This Agreement shall be governed by and construed in accordance with the laws of the State of Tennessee.

18. **FORCE MAJEURE.** The Parties shall not be liable to each other or be deemed to be in breach of this Agreement for any failure or delay in rendering performance arising out of causes beyond their respective reasonable control and without its fault or negligence. Such causes may include, but are not limited to, acts of God or the public enemy, terrorism, significant fires, floods, earthquakes, epidemics, quarantine restrictions, strikes, freight embargoes, or Governmental Authorities approval delays which are not caused by any act or omission by the parties, and unusually severe weather. The Parties agree to notify each other of the existence and nature of any delay.

19. **BINDING EFFECT.** This Agreement shall inure to the benefit of and shall be binding upon City and Vendor and their respective heirs, administrators, successors and assigns.

20. **SEVERABILITY.** In the event any provision of this Agreement or any instrument delivered in connection herewith shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provisions hereof or thereof.

21. **NOTICES.** All notices or other communications hereunder shall be deemed sufficiently given and shall be deemed given when delivered by hand-delivery or mailed by first class, postage prepaid, registered or certified mail and addressed as follows:

If to Vendor: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

If to City: Kyle Therriault, Purchasing Agent  
199 Town Center Parkway  
P.O. Box 789  
Spring Hill, TN 37174

Copy to:

Patrick M. Carter, Esq.  
Middle Tennessee Law Group, PLLC  
d/b/a Wolaver, Carter & Hogan  
809 South Main Street, Suite 100  
Columbia, TN 38401

City and Vendor may, by notice given hereunder, designate from time to time any further or different addresses to which subsequent notices, certificates or other communications shall be sent.

22. **CAPTIONS.** The paragraph headings in this Agreement are for convenience only, and they form no part of this Agreement and shall not affect its interpretation.
23. **ENTIRE AGREEMENT.** This Agreement represents the entire agreement between Vendor and the City and supersedes all prior negotiations, representations and agreements either written or oral, unless otherwise expressly stated herein.
24. **PAYMENT OF EXPENSES; BREACH.** Each of the Parties to this Agreement shall pay his/her/its own expenses, costs and attorney's fees associated with the negotiation, preparation, execution and delivery of this Agreement and the documents related thereto and the consummation of the transactions contemplated herein. In the event of a breach in the performance of any of the provisions of this Agreement or any of the documents related thereto, the breaching party shall pay the reasonable attorney's fees and court costs of the non-breaching party associated with the enforcement of any of the provisions of any such document or this Agreement.

**IN WITNESS WHEREOF**, Vendor and the City have caused their duly authorized representatives to execute and deliver this Agreement, all as of the day and year first written above.

CITY OF SPRING HILL, a Tennessee municipality

By: \_\_\_\_\_

KYLE THERRIAULT  
Purchasing Agent of Spring Hill  
Date of Execution: June 2, 2026

McKIM & CREED, INC., a North Carolina corporation

By: \_\_\_\_\_

Name: \_\_\_\_\_

Date of Execution: \_\_\_\_\_

**RESOLUTION 26-164**

**A RESOLUTION ADOPTING A REVISED PURCHASING POLICY**

**WHEREAS**, the City of Spring Hill desires to maintain purchasing policies and procedures that support accountability, consistency, transparency, and the responsible use of public funds; and

**WHEREAS**, the City previously adopted a Purchasing Policy and later amended that policy by Resolution 22-187 to update the threshold for purchases requiring public advertisement and competitive bidding; and

**WHEREAS**, City staff has reviewed the City's current Purchasing Policy and determined that revisions are needed to update procedures, clarify approval requirements, improve internal controls, and better reflect current City operations; and

**WHEREAS**, the revised Purchasing Policy is intended to provide guidance to City departments regarding purchasing procedures, purchasing thresholds, approvals, documentation, competitive bidding, exceptions, emergency purchases, sole source purchases, blanket purchase orders, surplus property, and other purchasing-related matters; and

**WHEREAS**, the revised Purchasing Policy is intended to comply with applicable Tennessee law, including the Tennessee Municipal Purchasing Law of 1983, T.C.A. § 6-56-301 et seq., T.C.A. § 12-3-1212, the City Charter, City ordinances, and other applicable requirements; and

**WHEREAS**, the revised Purchasing Policy is attached hereto as Exhibit A and incorporated herein by reference; and

**WHEREAS**, the Board of Mayor and Aldermen has reviewed the revised Purchasing Policy and finds that adoption of the revised policy is in the best interest of the City.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF MAYOR AND ALDERMEN OF THE CITY OF SPRING HILL, TENNESSEE, AS FOLLOWS:**

Section 1. The revised Purchasing Policy, attached hereto as Exhibit A and incorporated herein by reference, is hereby adopted and approved.

Section 2. City staff is authorized and directed to implement the revised Purchasing Policy attached as Exhibit A and to use it as the governing purchasing policy for City departments beginning July 1, 2026.

Section 3. Upon its effective date, the revised Purchasing Policy attached as Exhibit A shall supersede and replace the City's prior Purchasing Policy, including any prior amendments, resolutions, or provisions in conflict with the revised policy, including Resolution 22-187, to the extent applicable.

Section 4. This Resolution shall take effect upon its passage, with the revised Purchasing Policy becoming effective on July 1, 2026.

**Passed and Adopted by the Board of Mayor and Aldermen of the City of Spring Hill,  
Tennessee on the 1<sup>st</sup> day of June 2026.**

\_\_\_\_\_  
Matt Fitterer, Mayor

ATTEST:

\_\_\_\_\_  
April Goad, City Recorder

LEGAL FORM APPROVED:

\_\_\_\_\_  
Patrick Carter, City Attorney

**EXHIBIT A**

**The Revised Purchasing Policy adopted by this Resolution is attached hereto and incorporated herein by reference. The policy follows on the subsequent pages.**



## STAFF MEMORANDUM

**TO:** Board of Mayor and Aldermen  
**FROM:** Rebecca Holden, Finance Director  
**DATE:** June 1, 2026  
**SUBJECT:** Resolution 26-164 | A Resolution Adopting a Revised Purchasing Policy

---

### RECOMMENDATION:

Staff recommends approval of the resolution adopting the revised Purchasing Policy, with an effective date of July 1, 2026.

### BACKGROUND:

The City's current Purchasing Policy was last updated in September 2022 after adoption of Resolution 22-187. That resolution amended the policy to increase the threshold for purchases requiring public advertisement and competitive bidding from \$10,000 to \$25,000, while leaving the remaining policy provisions in place.

Staff has since reviewed the policy and prepared a revised version for Board consideration. The proposed revisions are intended to clean up outdated language, clarify purchasing procedures, update approval requirements, and make the policy easier for departments to use on a day-to-day basis.

The revised policy also addresses purchasing thresholds, purchase approvals, documentation requirements, competitive bidding, emergency purchases, sole source purchases, blanket purchase orders, surplus property, and other purchasing-related procedures.

If approved, the revised Purchasing Policy will replace the prior policy and related amendments, including prior provisions that conflict with the revised policy.

### FINANCIAL IMPACT:

There is no direct financial impact associated with adoption of the revised Purchasing Policy.

### EFFECTIVE DATE:

The revised Purchasing Policy will become effective July 1, 2026.



City of Spring Hill | Finance  
199 Town Center Parkway  
Spring Hill, Tennessee 37174  
rholden@springhilltn.org

City of Spring Hill, Tennessee  
Purchasing Policy  
July 1, 2026

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## **I. General Policies**

The purpose of this policy is to establish general standards and guiding principles for the procurement of goods and services by the City. These provisions are intended to promote fairness, transparency, fiscal responsibility, and compliance with applicable laws and regulations, including the Tennessee Municipal Purchasing Law of 1983 (T.C.A. § 6-56-301 et seq.), while ensuring that public funds are expended in the best interest of the City.

This policy shall be reviewed at least annually and updated as necessary to ensure continued compliance with applicable federal and state laws, alignment with best practices, and responsiveness to operational needs.

All elected and appointed officials of the City who participate in the solicitation, award, or administration of purchases and contracts shall comply with all applicable State of Tennessee statutes, City ordinances, and this Purchasing Policy.

City officials shall obtain maximum value for public funds and act in the best interest of the City in all purchasing decisions.

The City Administrator is designated as the Purchasing Agent pursuant to the City Charter and shall provide overall direction and oversight of all purchasing and contracting activities. The City Administrator may designate, in writing, a Purchasing Agent or other qualified employee to perform purchasing functions and duties in accordance with this policy.

The Purchasing Agent shall be responsible for the procurement of all supplies, services, equipment, and construction required by the City, and for the disposition of surplus property, subject to approval by the Board of Mayor and Aldermen where required.

All qualified vendors shall be afforded equal opportunity to compete. Awards shall be made based on best value to the City, taking into consideration price, quality, experience, past performance, and the ability to perform.

The City reserves the right to waive minor informalities, to reject any or all bids or proposals, in whole or in part, and to take such action as is determined to be in the best interest of the City.

The Board of Mayor and Aldermen shall have final approval authority for purchases, contracts, leases, or lease-purchase agreements equal to or exceeding \$50,000. Contracts shall be executed in accordance with the Contract Execution and Signatory Authority section of this policy.

The Purchasing Agent shall have the authority to request and obtain any information, documentation, or records deemed necessary to ensure compliance with this policy.

All departments shall cooperate and provide requested documentation in a timely manner.

Failure to comply with this policy may result in delay or denial of payment, rejection of the procurement, or other administrative action.

The City shall strive to maintain strong and professional relationships with vendors of proven ability, while encouraging open competition and the development of multiple sources of supply.

No employee or official shall accept any gift, gratuity, favor, or other consideration from any vendor, nor shall any employee or official participate in any City transaction in which they have a personal financial interest.

**II. Purchasing Agent and Authority**

The City Administrator shall serve as the Purchasing Agent for the City as provided in the City Charter and shall have authority to procure supplies, services, equipment, and construction in accordance with this policy and applicable Tennessee law.

The City Administrator may designate a Purchasing Agent or other qualified City employees to perform purchasing functions and duties on behalf of the City. Such designation may include the authority to solicit quotations, prepare solicitations, issue purchase orders, administer contracts, and perform other purchasing activities consistent with this policy.

The Purchasing Agent may approve and execute purchase orders, leases, and lease-purchase agreements with a total value less than \$50,000, provided the term of the agreement does not extend beyond the current fiscal year unless otherwise approved by the Board of Mayor and Aldermen.

All purchases, contracts, leases, or lease-purchase agreements equal to or exceeding \$50,000, or which extend beyond the current fiscal year, shall require approval by the Board of Mayor and Aldermen, unless otherwise authorized by law.

**III. Purchase Limits**

The Purchasing Agent shall have the authority to make purchases, leases, and lease-purchases of less than \$50,000 singly or in the aggregate during any fiscal year and, except as otherwise provided herein, shall require three competitive bids or quotations, either verbal or written whenever possible prior to each purchase. The following purchase limits shall be observed:

Dollar Amount of Purchase	Requirement
\$0.00 to \$999.99	No quotes/bids - pay as direct charge with Department Head approval
\$1,000.00 to \$4,999.99	Purchase Requisition with justification for purchase. Quotes/bids not required.
\$5,000.00 to \$9,999.99	3 verbal quotes and documented within the requisition, when possible*
\$10,000.00 to \$49,999.99	3 written or email quotes, when possible*
\$50,000.00 and over	Competitive sealed bids and RFPs

*\*If supporting documentation for competitive procurement cannot be obtained, the requesting department must provide documentation demonstrating a good-faith effort, including vendors contacted, methods of communication, and the date of each attempt.*

The award of purchases, leases, or lease-purchases of \$50,000 or more shall be made by the governing body to the lowest responsible bidder.

**Prohibition on Split Purchases**

No purchase shall be artificially divided or structured to avoid the requirements of this policy, including quotation requirements, competitive bidding thresholds, or governing body approval.

Any attempt to circumvent purchasing requirements through multiple requisitions, purchase orders, or invoices is strictly prohibited.

#### **IV. Exceptions to Competitive Sealed Bidding**

Purchases, leases, or lease-purchases equal to or exceeding \$50,000 that would otherwise require competitive sealed bids or proposals may be exempt from such requirements under the following circumstances, in accordance with applicable Tennessee law.

Except as otherwise provided herein, such purchases shall require approval by the Board of Mayor and Aldermen.

The following are authorized exceptions to the competitive sealed bidding requirement:

##### **1. Sole Source Procurement**

Purchases of goods or services that are available from only one source, as determined by the Purchasing Agent after a thorough and documented review of available suppliers.

A written sole source justification shall be required and maintained in the procurement file.

Any manufacturer or vendor certification supporting a sole source procurement shall be current and dated within two (2) years of the proposed procurement.

##### **a. Requirements for Sole Source**

All sole source procurements shall require a written justification memorandum, which shall include, at a minimum:

- a description of the goods or services
- the specific reason why only one source is available
- an explanation of why similar goods or services cannot be used
- the efforts made to identify other potential sources (e.g., market research)
- the basis for determining that the price is fair and reasonable

##### **b. Price Verification**

When practicable, the requesting department or Purchasing Agent shall:

- obtain cost or pricing data
- compare pricing to previous purchases, market rates, or similar procurements

to ensure that the price is fair and reasonable.

##### **c. Documentation**

All sole source procurements shall be fully documented and maintained in the procurement file, including:

- the written justification memorandum

- any supporting market research or pricing analysis
- approval by the appropriate authority

## **2. Emergency Purchases**

Purchases necessary to address an emergency condition affecting public health, safety, welfare, or essential City operations, where immediate procurement is required and the delay associated with competitive bidding would be detrimental to the interests of the City.

Emergency purchases shall comply with the requirements set forth in the Emergency Purchases section of this policy.

## **3. Cooperative Purchasing / Intergovernmental Agreements**

Purchases made through contracts competitively awarded by:

- the State of Tennessee
- other governmental entities
- cooperative purchasing organizations
- in accordance with TCA 12-3-1205 or other applicable law.

## **4. Purchases from Governmental Entities**

Purchases, leases, or lease-purchases of goods or services from any federal, state, or local governmental unit or agency, including the purchase of second-hand equipment or materials.

## **5. Purchases from Non-Profit Organizations**

Purchases from non-profit corporations whose purpose is to provide goods or services specifically to municipalities.

## **6. Tennessee State Industries**

Purchases from Tennessee State Industries or similar state-authorized programs.

## **7. Insurance Purchases**

Purchases of insurance coverage as authorized by Tennessee Code Annotated §29-20-407.

## **8. Real Property Transactions**

Purchases, leases, or lease-purchases of real property.

## **9. Professional Services**

Procurement of professional services as defined by Tennessee law, which shall be obtained through a Request for Qualifications (RFQ) process and not by competitive sealed bidding.

For all purchases made under an exception to competitive sealed bidding, the Purchasing Agent shall ensure that sufficient documentation is maintained in the procurement file to support the use of the exception.

Such documentation shall include, as applicable:

- the justification for use of the exception

- the basis for vendor selection
- any pricing or cost analysis performed
- approval by the appropriate authority

Failure to provide adequate documentation may result in the disallowance of the purchase or other corrective action.

#### **10. Exempt Recurring Payments**

Payments for utility services, communication and data services, debt service, and other similar recurring obligations that are governmental, regulated, or contractual in nature shall be exempt from the purchasing limits and policy thresholds established by this policy. Such payments shall remain subject to applicable budgetary controls and approval requirements.

#### **11. State and Federal Agency Expenses**

Payments to federal or state governmental agencies for fees, permits, licenses, utilities, taxes, or other required governmental charges shall be exempt from the requirements of this Purchasing Policy.

Such expenses may be processed without competitive bidding or quotation requirements, provided that:

- the payment is made directly to a federal or state agency
- the expense is required by law, regulation, or as part of normal governmental operations

All such expenditures shall:

- be properly documented
- be supported by an approved purchase order or other authorized payment method, when applicable
- comply with applicable budgetary controls

#### **12. Use of Essential Vendors**

The Essential Vendor List shall be limited to vendors used by the Public Works Construction Crew for goods, materials, equipment, or services necessary to support construction, repair, maintenance, and time-sensitive field operations.

Procurement from vendors included on the Essential Vendor List may be made without additional competitive bidding when:

- the procurement is for use by the Public Works Construction Crew;
- the procurement is consistent with the purpose for which the vendor was approved;
- the use of the vendor is justified based on operational necessity, sole source conditions, limited availability, or time-sensitive requirements; and
- the purchase is made in accordance with any not-to-exceed amount, scope limitation, or other condition approved by the Board of Mayor and Aldermen.

**Approval**

The Essential Vendor List shall be:

- limited to vendors supporting the Public Works Construction Crew;
- reviewed and approved annually by the Board of Mayor and Aldermen at the beginning of each fiscal year; and
- maintained by the Purchasing Agent.

Any additions, deletions, or modifications to the Essential Vendor List during the fiscal year shall require approval by the Board of Mayor and Aldermen.

Inclusion on the Essential Vendor List shall not authorize use of the vendor by other departments or divisions unless separately approved in accordance with this policy.

**V. Competitive Sealed Bids and Proposals**

**When Required**

Competitive sealed bids or proposals shall be required for all purchases of goods, services, or construction equal to or exceeding \$50,000, unless an authorized exception applies under this policy or applicable law.

Competitive sealed bidding shall be the preferred method of procurement unless it is determined that the use of competitive sealed proposals is more advantageous to the City.

**Solicitation Methods**

The City may utilize the following solicitation methods:

Invitation to Bid (ITB): Used when specifications are clear and award is based primarily on price

Request for Proposals (RFP): Used when factors other than price, such as qualifications, experience, or technical approach, are significant in the evaluation

The Purchasing Agent shall determine the appropriate solicitation method.

**Advertisement**

Solicitations shall be publicly advertised in a newspaper of general circulation or other appropriate media at least fourteen (14) calendar days prior to the bid or proposal opening date, unless otherwise authorized by law.

**Receipt and Opening**

Bids shall be received at the location specified in the solicitation and shall be opened publicly at the designated time and place.

Proposals may be opened publicly; however, evaluation of proposals may be conducted privately to allow for review of qualifications and other evaluation factors.

Late submissions shall not be accepted and shall be returned unopened.

The Purchasing Agent may utilize additional methods of advertisement, including electronic distribution, to maximize competition.

#### **Evaluation**

Bids shall be evaluated based on responsiveness and responsibility, with award made to the lowest responsive and responsible bidder, unless otherwise permitted by this policy.

Proposals shall be evaluated based on the criteria set forth in the solicitation, which may include:

- qualifications and experience
- technical approach
- past performance
- cost or price
- other relevant factors

The City may request clarifications, additional information, or presentations from respondents.

#### **Vendor Responsibility and Eligibility**

The City reserves the right to determine whether a vendor, bidder, proposer, contractor, or other respondent is responsible and eligible to do business with the City. In making such determination, the City may consider any relevant information, including but not limited to:

- documented prior performance on City contracts or purchase orders;
- failure to perform in accordance with contract requirements, specifications, delivery schedules, or warranty obligations;
- poor workmanship, defective goods, repeated billing issues, or failure to correct deficiencies;
- failure to comply with applicable laws, regulations, licensing, insurance, bonding, or other contractual requirements;
- default, termination for cause, abandonment of work, or repeated failure to meet deadlines;
- material misrepresentation, false statements, or omission of required information;
- unresolved claims, disputes, or unpaid obligations owed to the City;
- suspension, debarment, or exclusion by another governmental entity;
- conduct that demonstrates a lack of integrity, reliability, capacity, or ability to perform the required work.

A vendor may be determined non-responsible or ineligible for a specific procurement when the Purchasing Agent determines, based on documented facts, that award to the vendor would not be in the best interest of the City.

The basis for any determination of non-responsibility or ineligibility shall be documented in the procurement file. When practicable, the vendor shall be provided notice of the determination and an opportunity to provide relevant information before a final determination is made.

Nothing in this section shall prohibit the City from rejecting any or all bids or proposals, waiving minor informalities, or taking any action otherwise authorized by this policy or applicable law.

**Award**

All awards for purchases equal to or exceeding \$50,000 shall be approved by the Board of Mayor and Aldermen.

The City reserves the right to:

- reject any or all bids or proposals
- waive minor informalities or irregularities
- accept the bid or proposal that is determined to be in the best interest of the City

**Bid Irregularities and Mistakes**

The Purchasing Agent may permit the correction or withdrawal of bids or proposals in accordance with applicable law and the terms of the solicitation.

**Documentation**

All solicitations, responses, evaluations, and award decisions shall be documented and maintained in the procurement file.

**VI. Emergency Purchases**

An emergency purchase is a procurement necessary to address an immediate threat to public health, safety, welfare, or the continued operation of essential City services, where the delay associated with standard procurement procedures would be detrimental to the interests of the City.

Emergency purchases shall be limited to only those goods or services necessary to address the immediate condition.

Poor planning, failure to follow standard procedures, or lack of advance preparation shall not constitute an emergency.

**Authorization**

All emergency purchases shall require prior approval from the City Administrator or their designee whenever practicable.

In situations occurring after normal business hours, weekends, or holidays, a Department Director may authorize an emergency purchase when immediate action is required; however, the City Administrator shall be notified as soon as practicable.

**Competition**

Competition shall be obtained to the extent practicable under the circumstances. Departments shall make a reasonable effort to obtain pricing from multiple vendors when time permits.

**Documentation Requirements**

The requesting department shall submit documentation supporting the emergency purchase. Such documentation shall be provided in the form of a written memorandum and shall include, at a minimum:

- a description of the emergency condition
- justification for the emergency procurement, including why standard procurement procedures could not be followed
- the goods or services procured
- the vendor selected
- the basis for pricing and any quotations obtained
- the total cost of the purchase

The memorandum shall be signed by the Department Director and submitted with the purchase requisition or as soon as practicable following the emergency.

**Processing**

Emergency purchases shall be processed through a Purchase Requisition and Purchase Order as soon as practicable following the emergency event.

An emergency purchase shall be clearly identified as “Emergency” within the requisition and supporting documentation.

**Board Approval**

Emergency purchases equal to or exceeding \$50,000 shall be submitted to the Board of Mayor and Aldermen for ratification at the next regular meeting.

If the emergency purchase results in exceeding an approved budget, the requesting department shall obtain the necessary budget amendment approval.

**VII. Purchase Methods****Direct Charge**

An invoice which has been stamped, coded, approved by the department director and submitted to the Finance Department may be paid as a direct charge provided that the purchase is under the threshold requiring a purchase order. Invoices between \$0 and \$999.99 may be processed for payment as direct charge.

**Purchase Requisitions**

All purchases of goods and services greater than \$1,000 shall be initiated through an approved Purchase Requisition submitted by the requesting department.

The requisition shall include sufficient detail to describe the goods or services requested, including:

- quantity and description

- actual cost
- vendor
- account number to be charged
- any supporting documentation (quotes, proposals, etc.)

Requisitions shall be reviewed and approved by the appropriate Department Director prior to submission to the Purchasing Agent.

The Purchasing Agent shall review all requisitions for compliance with this policy and may request additional information or documentation as necessary.

No purchase order shall be issued until all required approvals have been obtained.

**Invoice Tolerance**

Accounts Payable staff are authorized to process and pay invoices that exceed the approved Purchase Order amount by up to ten percent (10%), provided that:

- the overage is reasonable and directly related to the original scope of the purchase
- sufficient funds are available within the applicable budget
- the total invoice amount does not exceed applicable purchasing thresholds requiring additional approval

Any invoice exceeding the Purchase Order amount by more than ten percent (10%) shall require:

- a revised Purchase Order or amendment
- approval in accordance with this policy prior to payment

This provision shall not be used to circumvent competitive bidding requirements, purchasing thresholds, or approval authority established by this policy.

**Budget Availability**

Purchase Orders may be approved even if the specific budget line item reflects a negative balance, provided that sufficient funds are available within the overall account, fund, or budget category to support the purchase.

Such approvals shall be subject to review by the Purchasing Agent, who may exercise discretion in determining whether the purchase is appropriate based on:

- availability of funds within the broader budget structure
- operational necessity of the purchase
- timing of budget adjustments or anticipated funding

The Purchasing Agent reserves the right to deny or delay approval of any Purchase Order if it is determined that sufficient funding is not reasonably available or if the purchase is not in the best interest of the City.

Approval under this section shall not eliminate the requirement for departments to maintain budgetary control or obtain necessary budget amendments when required.

#### **Contingency Allowances**

For certain goods or services where the total cost is not fully known at the time of procurement due to variable or unforeseen conditions, the City may include a contingency allowance within the contract or purchase.

Such conditions may include, but are not limited to:

- vehicle or equipment repairs where damage is not fully known until work begins
- mechanical, electrical, or technical system repairs
- construction or maintenance activities involving concealed or unknown conditions

#### **Authorization**

Contingency allowances shall be:

- included as part of the total contract or purchase amount
- identified within the purchase requisition or supporting documentation
- approved in accordance with the purchasing limits and approval thresholds established in this policy

#### **Limits**

Contingency allowances shall not exceed twenty percent (20%) of the base contract or purchase amount unless otherwise approved by the Board of Mayor and Aldermen.

The total potential cost, including contingency, shall be used to determine the applicable purchasing thresholds and approval requirements.

#### **Use of Contingency**

Contingency funds may only be used for costs directly related to the original scope of work and necessary to complete the work due to unforeseen conditions.

Use of contingency funds shall be documented and justified by the requesting department.

#### **Restrictions**

Contingency shall not:

- be used to expand or materially change the original scope of work
- be used to circumvent competitive bidding requirements or approval thresholds

If the total cost, including contingency, is expected to exceed the approved amount or applicable thresholds, additional approval shall be obtained in accordance with this policy.

**VIII. Unauthorized Purchases**

No employee shall procure goods or services, or otherwise obligate the City, without an approved Purchase Order or other authorized procurement method in accordance with this policy.

Any purchase made without proper authorization shall be considered an unauthorized purchase.

Unauthorized purchases may result in:

- denial of payment
- personal liability for the individual making the purchase
- disciplinary action, up to and including termination

The City reserves the right to refuse payment for any unauthorized purchase.

The Purchasing Agent is authorized to require a written explanation, in memorandum form, from the requesting department for any unauthorized purchase. Such documentation shall become part of the procurement record.

Repeated violations of this policy by any department may result in additional administrative controls or restrictions as deemed necessary by the City Administrator.

**IX. Cooperative Purchasing**

The City may procure goods and services through contracts competitively awarded by:

- the State of Tennessee
- other federal, state, or local governmental entities
- cooperative purchasing organizations
- provided that such contracts have been awarded through a competitive process that is substantially similar to the requirements of Tennessee law.

Such purchases shall be made in accordance with Tennessee Code Annotated § 12-3-1205 and any other applicable statutes.

The Purchasing Agent may utilize cooperative purchasing contracts when it is determined to be in the best interest of the City, including consideration of:

- pricing competitiveness
- administrative efficiency
- contract terms and conditions
- vendor performance

Documentation supporting the use of a cooperative contract shall be maintained in the procurement file.

Purchases made through cooperative contracts shall be subject to the following approval thresholds:

- Purchases less than \$50,000 may be approved by the Purchasing Agent
- Purchases equal to or exceeding \$50,000 shall require approval by the Board of Mayor and Aldermen unless otherwise authorized by law

The City may, when permitted by the originating contract, “piggyback” onto contracts awarded by other governmental entities, provided that:

- the original contract was awarded through a competitive process
- the contract allows for use by other governmental entities
- the terms and pricing are determined to be in the best interest of the City

The Purchasing Agent may require review of the originating solicitation and contract documents to verify compliance with applicable procurement requirements.

#### **X. Professional Services**

Professional services shall be procured in accordance with applicable provisions of Tennessee Code Annotated § 12-4-107 and § 12-3-1209 and shall not be awarded based solely on competitive bidding.

Professional services include, but are not limited to:

- architects
- engineers
- surveyors
- legal services
- financial advisors
- consultants and other services requiring specialized expertise

Professional services shall be procured using a qualifications-based selection (QBS) process.

##### **A. Purchases Less Than \$50,000**

Professional services with an estimated cost of less than \$50,000 may be procured without a formal Request for Qualifications (RFQ), at the discretion of the Purchasing Agent.

The Purchasing Agent or requesting department shall make a reasonable effort to select a qualified firm based on experience, expertise, and past performance.

##### **B. Purchases \$50,000 and Above**

Professional services with an estimated cost equal to or exceeding \$50,000 shall be procured through a formal Request for Qualifications (RFQ) process.

The RFQ shall include:

- a description of the project or services required
- minimum qualifications
- evaluation criteria
- submission requirements

**Evaluation and Selection**

Responses to RFQs shall be evaluated based on qualifications, which may include:

- experience and technical competence
- past performance
- capacity to perform the work
- project approach and understanding
- other factors deemed relevant to the project

The City may shortlist firms and conduct interviews as part of the evaluation process.

The City reserves the right to request clarifications, additional information, or presentations from respondents.

**Negotiation**

The City shall negotiate a contract, including scope and fee, with the most qualified firm.

If a satisfactory agreement cannot be reached, negotiations may be terminated and initiated with the next most qualified firm.

**Evaluation Criteria and Discretion**

The City shall have sole discretion to determine the evaluation criteria, scoring methodology, and selection process used in the review of bids, proposals, and qualifications, as applicable to each solicitation.

Such criteria and methodology may include any factors deemed relevant to the procurement, including but not limited to qualifications, experience, technical approach, past performance, cost, and other considerations in the best interest of the City.

All evaluation criteria and the basis for selection shall be clearly defined in the solicitation documents or otherwise documented in the procurement file.

The City's evaluation and selection decisions shall be final, provided that such decisions are made in accordance with this policy and supported by appropriate documentation.

**Approval Requirements**

Contracts for professional services shall be subject to the following approval thresholds:

- Contracts less than \$50,000 may be approved by the Purchasing Agent

- Contracts equal to or exceeding \$50,000 shall require approval by the Board of Mayor and Aldermen

#### **Continuing Services / On-Call Contracts**

The City may establish continuing or on-call professional services contracts for recurring needs. Such contracts:

- shall be procured through an RFQ process
- may include multiple firms
- shall define a contract term and not-to-exceed amount
- shall require Board approval if the total contract value exceeds \$50,000

Documentation of the selection process shall be maintained in the procurement file.

#### **XI. Contract Amendments and Change Orders**

Contract amendments, change orders, renewals, extensions, and other modifications to existing contracts shall be reviewed and approved in accordance with this policy.

No amendment, change order, renewal, extension, or other modification shall be used to circumvent competitive bidding requirements, purchasing thresholds, or approval authority established by this policy.

The Purchasing Agent may approve amendments or change orders when:

- the amendment or change order is within the original scope of the contract or purchase;
- sufficient funds are available;
- the total revised contract or purchase amount remains below the threshold requiring Board of Mayor and Aldermen approval; and
- the amendment or change order is otherwise in the best interest of the City.
- Any amendment or change order that causes the total contract or purchase amount to equal or exceed \$50,000 shall require approval by the Board of Mayor and Aldermen, unless otherwise authorized by law.
- Any amendment or change order that materially changes the scope of work, extends the contract beyond the approved term, or increases the approved contract amount beyond the authority granted by the Board of Mayor and Aldermen shall require additional approval by the Board of Mayor and Aldermen.

All amendments and change orders shall be documented in the procurement file and shall include the reason for the change, the amount of any increase or decrease, confirmation of available funding, and all required approvals.

## **XII. Surplus Property and Disposal**

Any City department may request that property be declared surplus when such property is no longer needed, is obsolete, damaged, or otherwise unsuitable for City use.

All surplus property shall be reported to the Purchasing Agent, who shall review and determine the appropriate method of disposal.

The Purchasing Agent is authorized to declare personal property as surplus and approve the disposal of such property with an estimated fair market value of less than One Thousand Dollars (\$1,000) per item. Disposal of surplus personal property with an estimated fair market value of One Thousand Dollars (\$1,000) or greater shall require approval by the Board of Mayor and Aldermen prior to disposition. The disposal of real property shall require approval by the Board of Mayor and Aldermen.

### **Methods of Disposal**

Surplus property may be disposed of using one or more of the following methods, as determined by the Purchasing Agent to be in the best interest of the City:

- public auction (including online auction platforms)
- sealed bids
- negotiated sale where competitive methods are not practical or are unlikely to result in a greater return to the City
- trade-in toward the purchase of replacement equipment
- transfer to another governmental entity
- recycling or disposal

The Purchasing Agent may establish procedures for the sale and disposal of surplus property.

### **Public Sale**

Surplus property shall be sold in a manner designed to maximize return to the City, including the use of online auction services or other competitive methods.

Public notice of surplus sales shall be provided when practicable.

### **Disposal of Low-Value or Unusable Property**

Items determined to have little or no value, or which are not practical to sell, may be disposed of through recycling, destruction, or other appropriate means, as determined by the Purchasing Agent.

### **Documentation**

The Purchasing Agent shall maintain records of all surplus property dispositions, including:

- description of the property
- method of disposal
- sale price (if applicable)

- purchaser or recipient
- date of disposition

**Prohibited Conduct**

City employees and officials shall not purchase surplus property directly or indirectly unless such property is offered through a public sale process open to all bidders.

**XIII. Bid Protests Procedures**

**Right to Protest**

Any actual or prospective bidder or proposer who is aggrieved in connection with a solicitation or award of a contract may submit a protest in accordance with this section.

**Form of Protest**

All protests shall be submitted in writing to the Purchasing Agent and shall include:

- the name and address of the protestor
- the solicitation or contract at issue
- a detailed statement of the grounds for the protest
- supporting documentation, if applicable
- the relief requested

Protests submitted without sufficient detail may be rejected.

**Timing**

Protests shall be submitted within the following timeframes:

Solicitation protests (e.g., specifications, terms): must be submitted prior to the solicitation due date

Award protests: must be submitted within five (5) business days after the notice of intent to award or contract award

Failure to submit a protest within the required timeframe shall result in the protest being deemed untimely and not considered.

**Review by Purchasing Agent**

The Purchasing Agent shall review the protest and may:

- request additional information from the protestor
- consult with legal counsel
- review procurement records and evaluation materials

The Purchasing Agent shall issue a written decision within a reasonable timeframe.

**Stay of Procurement**

Upon receipt of a timely protest, the Purchasing Agent may, at their discretion, suspend the procurement process or contract award if it is determined to be in the best interest of the City.

**Appeals**

If the protestor is not satisfied with the decision of the Purchasing Agent, the protest may be appealed to the City Administrator within five (5) business days of the decision.

The decision of the City Administrator shall be final, unless otherwise required by law.

**Limitation**

The filing of a protest shall not automatically delay or invalidate a procurement or contract award.

The City reserves the right to proceed with a procurement if it is determined to be in the best interest of the City.

**XIV. Contractual Purchases**

The City may establish contracts for materials, supplies, or services that are regularly required for City operations when it is determined to be in the best interest of the City.

Such contracts shall be procured through a competitive process in accordance with this Purchasing Policy when the anticipated total annual expenditure is equal to or exceeding \$50,000.

For contractual purchases with an anticipated total annual expenditure less than \$50,000, the Purchasing Agent may procure such contracts in accordance with the applicable purchasing limits and requirements of this policy.

Contracts established under this section shall:

- define a contract term
- include a not-to-exceed amount or estimated annual expenditure
- be awarded in a manner that promotes competition and best value to the City

The use of contractual purchases shall not eliminate the requirement to comply with purchasing limits, approval thresholds, or other provisions of this policy.

**Contract Term**

Unless otherwise approved by the Board of Mayor and Aldermen, all contracts for goods or services shall be limited to a term not to exceed three (3) years, with the option for up to two (2) additional one (1) year renewals.

The total potential contract term, including all renewal options, shall be considered in determining compliance with this policy.

All contract renewals shall require approval by the Board of Mayor and Aldermen, regardless of dollar amount.

Renewals shall be exercised at the sole discretion of the City and shall be contingent upon satisfactory vendor performance, availability of funds, and continued need for the goods or services.

**Lease and Lease-Purchase Agreements**

The City may enter into lease or lease-purchase agreements for equipment, property, or services when it is determined to be in the best interest of the City.

The Purchasing Agent is authorized to approve and execute lease or lease-purchase agreements with a total value less than \$50,000, provided that the term of the agreement does not exceed one (1) year.

Lease or lease-purchase agreements that:

- have a total value equal to or exceeding \$50,000, or
- extend beyond a term of one (1) year
- shall require approval by the Board of Mayor and Aldermen prior to execution.

All lease and lease-purchase agreements shall:

- be subject to the availability of funds
- comply with all applicable provisions of this Purchasing Policy
- clearly define payment terms, duration, and any renewal provisions

Lease agreements shall not be structured in a manner that circumvents the requirements of this policy, including purchasing thresholds or approval authority.

**As-Needed Contracts**

The City may establish contracts for goods or services to be provided on an “as-needed,” “on-call,” or indefinite delivery basis when it is determined to be in the best interest of the City.

Such contracts shall be procured in accordance with the requirements of this Purchasing Policy, including applicable competitive solicitation thresholds.

The existence of an as-needed contract does not authorize unlimited expenditures. All purchases made under such contracts shall:

- comply with the purchasing limits and approval thresholds established in this policy
- be supported by an approved purchase order or other authorized procurement method
- remain within the total contract amount or not-to-exceed value approved

Individual purchases made under an as-needed contract that exceed applicable purchasing thresholds may require additional approval by the Board of Mayor and Aldermen.

#### **Blanket Purchase Orders**

A Blanket Purchase Order (BPO) is a purchase order issued to a vendor for the provision of goods or services on an as-needed basis over a specified period of time.

Blanket Purchase Orders may be used when:

- there is a recurring need for goods or services
- exact quantities or timing of purchases cannot be determined in advance
- pricing has been established through a contract, quotation, or other approved procurement method

#### **Requirements**

All Blanket Purchase Orders shall:

- specify a not-to-exceed amount
- be issued for a term not to exceed one fiscal quarter. Blanket Purchase Orders shall not automatically renew and must be reissued for each subsequent quarterly period.
- identify the scope of goods or services
- be issued in accordance with the purchasing requirements of this policy

#### **Approval**

All Blanket Purchase Orders shall require approval by the Board of Mayor and Aldermen, regardless of dollar amount.

#### **Use and Control**

All purchases made under a Blanket Purchase Order shall:

- reference the applicable purchase order number
- remain within the authorized not-to-exceed amount
- be limited to goods or services within the defined scope

Departments shall monitor usage to ensure that the authorized amount is not exceeded.

Blanket Purchase Orders shall not be used to circumvent competitive bidding requirements.

**Exceeding Authorized Amount**

If expenditures under a Blanket Purchase Order are expected to exceed the approved amount:

- an amendment or new Blanket Purchase Order shall be required
- such amendment or new Blanket Purchase Order shall be submitted for approval by the Board of Mayor and Aldermen

**Documentation**

The Purchasing Agent shall maintain records of all Blanket Purchase Orders, including:

- total authorized amount
- expenditures to date
- remaining balance
- term of the purchase order

**XV. Contract Execution and Signatory Authority**

All contracts, agreements, purchase orders, and other instruments obligating the City shall be executed only by individuals authorized in accordance with this policy and applicable law.

The following signatory authority shall apply:

- The Purchasing Agent is authorized to execute and sign contracts, agreements, purchase orders, and amendments on behalf of the City when such actions are authorized by this policy, within the approved budget, and not otherwise reserved for approval by the Board of Mayor and Aldermen.
- All contracts, agreements, amendments, or other obligations equal to or exceeding \$50,000 shall require prior approval by the Board of Mayor and Aldermen.
- Execution of any contract equal to or exceeding \$50,000 by the Purchasing Agent shall occur only after such approval has been granted by the Board of Mayor and Aldermen.
- No City employee shall execute any contract, agreement, or obligation on behalf of the City unless specifically authorized by this policy or by action of the Board of Mayor and Aldermen.

Any contract, agreement, or obligation executed without proper authority shall be considered unauthorized and non-binding upon the City.

**RESOLUTION NO. 26-165**

**A RESOLUTION AUTHORIZING THE PURCHASE OF STORMWATER PIPE MATERIALS FROM WHITE CAP, L.P. THROUGH SOURCEWELL CONTRACT**

**WHEREAS**, the City of Spring Hill has identified the need to purchase stormwater pipe materials for the City's CSA Project; and

**WHEREAS**, White Cap, L.P. has provided Quote No. 72680420 for stormwater pipe materials in the total amount of \$202,643.00; and

**WHEREAS**, the quoted materials include various sizes and quantities of stormwater pipe necessary to support City stormwater operations; and

**WHEREAS**, White Cap, L.P. is an approved Sourcewell vendor under Sourcewell Contract No. 091422-WCP; and

**WHEREAS**, purchases made through properly procured cooperative purchasing agreements, including Sourcewell contracts, allow the City to purchase goods and services without separately conducting a competitive bidding process; and

**WHEREAS**, staff recommends approval of the purchase of stormwater pipe materials from White Cap, L.P. through Sourcewell Contract No. 091422-WCP in the total amount of \$202,643.00;

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Mayor and Aldermen of the City of Spring Hill authorizes the purchase of stormwater pipe materials from White Cap, L.P. through Sourcewell Contract No. 091422-WCP in an amount not to exceed \$202,643.00.

Passed and adopted by the Board of Mayor and Aldermen of the City of Spring Hill, Tennessee on the 1<sup>st</sup> day of June, 2026.

\_\_\_\_\_  
Matt Fitterer, Mayor

ATTEST:

\_\_\_\_\_  
April Goad, City Recorder

LEGAL FORM APPROVED:

\_\_\_\_\_  
Patrick Carter, City Attorney



## STAFF MEMORANDUM

**TO:** Board of Mayor and Aldermen  
**FROM:** Rebecca Holden, Finance Director  
**DATE:** June 1, 2026  
**SUBJECT:** Resolution 26-165 authorizing the purchase of stormwater pipe materials from White Cap, L.P.

---

**RECOMMENDATION:** Staff recommends approval of Resolution 26-XX authorizing the purchase of stormwater pipe materials from White Cap, L.P. through Sourcewell Contract No. 091422-WCP in an amount not to exceed \$202,643.00.

**BACKGROUND:** The City of Spring Hill Streets Department has identified the need to purchase stormwater pipe materials to for the City's CSA Project.

White Cap, L.P. has provided Quote No. 72680420 for various sizes and quantities of stormwater pipe materials, including 8-inch, 18-inch, 24-inch, 36-inch, and 48-inch pipe. The total quoted amount for the materials is \$202,643.00.

White Cap, L.P. is an approved Sourcewell vendor under Sourcewell Contract No. 091422-WCP. Sourcewell contracts are competitively procured cooperative purchasing agreements that allow the City to purchase goods and services without conducting a separate competitive bidding process.

**FINANCIAL IMPACT:** The purchase amount is not to exceed \$202,643.00. Funding will be paid from account 313-48023-59125.

**SUPPORTING DOCUMENTATION:** White Cap Quote No. 72680420.



City of Spring Hill | Finance  
199 Town Center Parkway  
Spring Hill, Tennessee 37174  
rholden@springhilltn.org

# WHITE CAP ON ACCOUNT



580 - Nashville TN  
840 Fesslers Parkway  
Nashville, TN, 37210  
(615) 256-9890

## QUOTE

**72680420**

Sourcewell Contract# 091422-WCP

**THIS IS A QUOTE ONLY DO NOT SHIP OR  
TENDER FUNDS**

**Sold To:** 10000911714  
CITY OF SPRING HILL 37473  
PO BOX 789  
SPRING HILL, TN, 37174

**Ship To:** STREETS DEPT 37473,10005440868  
3893 MAHLON MOORE RD  
SPRING HILL, TN, 37174  
**Job Site Contact:**  
**Job Site Phone:**  
**Map #:**

09:29 AM

**Ordered By:** KEVIN KILPATRICK

**Contact Phone:** 931-7973502

Quote Number		Quote Date	Valid Until	Request Date	Sales Person	
72680420		05/11/2026	05/18/2026		Fawcett, C	
Terms		Shipping Method	Quote Name	Customer PO	Created By	
N30D		DIRECT SHIP			Henderson, C	
SEQ	Part# H/M	Description	Ord Quantity	U/M Unit WT	Price COO	Amount
10	SP/8"/HDPE.ASTM	8"/HDPE.ASTM THIS ITEM IS SPECIAL ORDER AND MAY BE NON-RETURNABLE	580	LFT 0 LBS	\$3.86	\$2,238.80
20	SP/18"/PPAASHTOM330	18"/PPAASHTOM330 THIS ITEM IS SPECIAL ORDER AND MAY BE NON-RETURNABLE	744	LFT 0 LBS	\$21.72	\$16,159.68
30	SP/24"/PPAASHTOM330	24"/PPAASHTOM330 THIS ITEM IS SPECIAL ORDER AND MAY BE NON-RETURNABLE	768	LFT 0 LBS	\$34.53	\$26,519.04
40	SP/36"/PPAASHTOM330	36"/PPAASHTOM330 THIS ITEM IS SPECIAL ORDER AND MAY BE NON-RETURNABLE	1336	LFT 0 LBS	\$68.43	\$91,422.48
50	SP/48"/PPAASHTOM330	48"/PPAASHTOM330 THIS ITEM IS SPECIAL ORDER AND MAY BE NON-RETURNABLE	625.5	LFT 0 LBS	\$106.00	\$66,303.00

<b>Shipped amount</b>		<b>\$202,643.00</b>
<b>Order charges</b>		<b>\$0.00</b>
<b>Tax amount</b>		<b>\$0.00</b>
<b>Lumber Tax rate/amount</b>	<b>1.00%</b>	<b>\$0.00</b>
<b>Quote total</b>		<b>\$202,643.00</b>

Shipped Weight: **0.00** Customer acceptance signature: \_\_\_\_\_ Date : \_\_\_\_\_

ALL ITEMS AND QUANTITIES REQUIRE CUSTOMER REVIEW AND APPROVAL  
AVAILABILITY AND LEAD TIMES ARE SUBJECT TO CHANGE  
SPECIAL ORDERED ITEMS ARE SUBJECT TO MANUFACTURER APPROVAL PRIOR TO RETURN.  
QUOTE IS SUBJECT TO EXPIRATION AS INDICATED IN THE ABOVE 05/18/2026 DATE.

The White Cap Family of Brands includes All-Tex Waterproofing Solutions, Harmac, Kenseal, Marvel Building & Masonry Supply, MASONPRO, and Williams Equipment & Supply. Learn more at [About.WhiteCap.com](http://About.WhiteCap.com).

WHITE CAP RESERVES THE RIGHT TO ADJUST PRICES TO REFLECT THE IMPACT OF ANY TARIFFS, DUTIES, OR SIMILAR GOVERNMENTAL CHARGES IMPOSED OR INCREASED AFTER THE DATE OF THIS QUOTE BUT PRIOR TO EXPIRATION.

**RESOLUTION NO. 26-166**

**A RESOLUTION APPROVING AN AGREEMENT WITH H&A RESOURCE MANAGEMENT FOR BIOSOLIDS HANDLING SERVICES AT THE CITY OF SPRING HILL WASTEWATER TREATMENT PLANT**

**WHEREAS**, the City of Spring Hill Wastewater Treatment Plant is currently experiencing elevated solids inventory levels impacting biological treatment operations; and

**WHEREAS**, timely biosolids handling and removal is necessary to maintain Wastewater Treatment Plant operations, and any delay in securing these services could negatively impact plant performance, regulatory compliance, and the City’s ability to provide essential wastewater services; and

**WHEREAS**, staff recommends utilizing H&A Resource Management to provide temporary biosolids handling, dewatering, transportation, and disposal services to reduce solids inventory and restore operational stability; and

**WHEREAS**, staff estimates approximately 700 to 800 wet tons of biosolids removal will be required; and

**WHEREAS**, the estimated cost for the services is not to exceed approximately \$115,000, excluding applicable landfill disposal fees, and will be paid from account 410-52210-52549; and

**WHEREAS**, due to the immediate operational need and potential impact to essential wastewater treatment services, staff recommends approval as an emergency purchase;

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Mayor and Aldermen of the City of Spring Hill authorizes the agreement with H&A Resource Management for temporary Biosolids Handling Services at the City’s Wastewater Treatment Plant as an emergency purchase necessary to reduce solids inventory, restore operational stability, and protect the continued operation of the Wastewater Treatment Plant, for a total project cost not to exceed approximately \$115,000 plus applicable landfill disposal fees.

Passed and adopted by the Board of Mayor and Aldermen of the City of Spring Hill, Tennessee on the 1st day of June, 2026.

\_\_\_\_\_  
Matt Fitterer, Mayor

ATTEST:

\_\_\_\_\_  
April Goad, City Recorder

LEGAL FORM APPROVED:

\_\_\_\_\_  
Patrick Carter, City Attorney



## STAFF MEMORANDUM

**TO:** Board of Mayor and Aldermen

**FROM:** Dan Allen, Assistant City Administrator, General Manager Water; Ryan LaMunyon, Assistant General Manager - Reclamation

**DATE:** 6/1/2026

**SUBJECT:** Resolution 26-166 to Approve an Agreement with H&A Resource Management for Biosolids Handling Services

---

**RECOMMENDATION:** Staff recommends approval of Resolution 26-XX authorizing the City of Spring Hill to enter into an agreement with H&A Resource Management for temporary Biosolids Handling Services at the City's Wastewater Treatment Plant. Due to the immediate operational need and potential impact to essential wastewater treatment services, staff recommends approval as an emergency purchase.

**BACKGROUND:** The City of Spring Hill Wastewater Treatment Plant is currently experiencing elevated solids inventory within the biological treatment process and aerobic digesters. The plant has an excessive accumulation of solids within the treatment process, and additional assistance is needed to remove solids in order to stabilize plant operations and restore the biological process to normal operating conditions. Any delay in securing biosolids handling and removal services could negatively impact plant performance, regulatory compliance, and the City's ability to provide essential wastewater services.

As part of these efforts, staff recommends utilizing H&A Resource Management to provide temporary biosolids handling, dewatering, transportation, and disposal services. The services are intended as a temporary operational measure to reduce solids inventory and improve process performance while staff continues long-term operational optimization efforts.

Staff anticipates approximately 700–800 tons of biosolids removal; however, to provide adequate operational flexibility and account for varying sludge consistency and process conditions, staff recommends approval for up to 1,000 tons of biosolids handling services.



**City of Spring Hill | Spring Hill Water**  
199 Town Center Parkway  
Spring Hill, Tennessee 37174  
dan.allen@springhilltn.org  
931-451-0246

Costs associated with the project are as follows:

- Mobilization and Set-Up: \$4,250.00
- Dewatering and Trucking to Landfill: \$105.75 per wet ton
- Demobilization: \$4,250.00

Based on an estimated not-to-exceed quantity of 1,000 wet tons, the total project cost is estimated not to exceed approximately \$115,000, exclusive of landfill tipping fees and any additional operational contingencies. The landfill tipping fees are addressed in the Middle Point Landfill Resolution 26-167.

**FINANCIAL IMPACT:** Funding for the Biosolids Handling Services will be paid from account 410-52210-52549.

**SUPPORTING DOCUMENTS:** Attachment – H&A Resource Management Proposal for Dewatering and Biosolids Handling Services.



City of Spring Hill | Spring Hill Water  
199 Town Center Parkway  
Spring Hill, Tennessee 37174



## STAFF MEMORANDUM

**TO:** Board of Mayor and Aldermen

**FROM:** Dan Allen, Assistant City Administrator, General Manager Water; Ryan LaMunyon, Assistant General Manager - Reclamation

**DATE:** 5/26/2026

**SUBJECT:** Resolution 26-167 To Utilize Middle Point Landfill in Murfreesboro, Tennessee for wastewater solids disposal associated with Wastewater Treatment Plant operations and biosolids handling activities.

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**RECOMMENDATION:** Staff recommends approval of Resolution 26-XX authorizing the City of Spring Hill to utilize Middle Point Landfill in Murfreesboro, Tennessee for wastewater solids disposal associated with Wastewater Treatment Plant operations and biosolids handling activities. Due to the immediate operational need and potential impact to essential wastewater treatment services, staff recommends approval as an emergency purchase. Middle Point Landfill is the only other approved location that accepts biosolids in close proximity to the Water Reclamation Facility.

**BACKGROUND:** The City of Spring Hill Wastewater Treatment Plant is currently undertaking biosolids handling and solids reduction efforts to improve biological treatment performance and restore operational stability within the treatment process.

As part of these efforts, staff recommends approval of Middle Point Landfill in Murfreesboro, Tennessee as an additional authorized disposal location for wastewater solids generated from the Wastewater Treatment Plant. The proposed disposal rate is \$95.00 per ton plus applicable fuel and environmental fees.

The City's current landfill arrangement only allows for an average disposal volume of approximately 30 tons per day over the course of the year. Current operational needs require the ability to dispose of approximately 80 tons per day in order to support ongoing biosolids handling and solids reduction activities. Approval of Middle Point Landfill will provide the City with the additional disposal capacity necessary to meet these operational demands.

Any delay in securing additional disposal capacity could negatively impact Wastewater Treatment Plant performance, regulatory compliance, and the City's ability to provide essential wastewater services.



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199 Town Center Parkway  
Spring Hill, Tennessee 37174  
dan.allen@springhilltn.org  
931-451-0246

The pricing structure provided by Middle Point Landfill is heavily dependent upon disposal volume and is based upon the City maintaining sufficient tonnage through ongoing biosolids handling operations.

Approval of this disposal location will provide operational flexibility for the City's biosolids management program and support ongoing solids reduction activities at the Wastewater Treatment Plant.

**FINANCIAL IMPACT:** Costs associated with wastewater solids disposal at Middle Point Landfill will be paid from account 410-52210-52959.



City of Spring Hill | Spring Hill Water  
199 Town Center Parkway  
Spring Hill, Tennessee 37174

**RESOLUTION NO. 26-167**

**A RESOLUTION APPROVING THE USE OF MIDDLE POINT LANDFILL FOR  
WASTEWATER SOLIDS DISPOSAL FOR THE CITY OF SPRING HILL  
WASTEWATER TREATMENT PLANT**

**WHEREAS**, the City of Spring Hill Wastewater Treatment Plant requires disposal services for wastewater solids and biosolids generated during plant operations; and

**WHEREAS**, the City is currently undertaking biosolids handling and solids reduction activities to improve biological treatment performance and restore operational stability; and

**WHEREAS**, staff estimates approximately 700 to 800 wet tons of biosolids removal will be required; and

**WHEREAS**, staff is seeking approval of a total of 1,400 tons from the Tennessee Department Environmental Conservation to allow for future operational flexibility; and

**WHEREAS**, the timely disposal of accumulated wastewater solids is necessary to maintain Wastewater Treatment Plant operations, and any delay in securing disposal services could negatively impact plant performance, regulatory compliance, and the City's ability to provide essential wastewater services; and

**WHEREAS**, due to the immediate operational need and potential impact to essential wastewater treatment services, staff recommends approval as an emergency purchase; and

**WHEREAS**, staff also recommends approving Middle Point Landfill in Murfreesboro, Tennessee as a disposal location for wastewater solids generated by the Wastewater Treatment Plant; and

**WHEREAS**, the proposed disposal rate is \$95.00 per ton plus applicable fuel and environmental fees, with pricing heavily dependent upon disposal volume; and

**WHEREAS**, funding for this disposal services will be paid from account 410-52210-52959;

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Mayor and Aldermen of the City of Spring Hill authorizes the use of Middle Point Landfill in Murfreesboro, Tennessee for wastewater solids disposal associated with Wastewater Treatment Plant operations as an emergency purchase necessary to protect the continued operation and stability of the Wastewater Treatment Plant.

Passed and adopted by the Board of Mayor and Aldermen of the City of Spring Hill,  
Tennessee on the 1<sup>st</sup> day of June, 2026.

\_\_\_\_\_  
Matt Fitterer, Mayor

ATTEST:

\_\_\_\_\_  
April Goad, City Recorder

LEGAL FORM APPROVED:

\_\_\_\_\_  
Patrick Carter, City Attorney

**RESOLUTION 26-168**

**A RESOLUTION TO AUTHORIZE THE AGREED JUDGEMENT OF THE WILLIAMSON COUNTY, TENNESSEE, CIRCUIT COURT LAWSUIT STYLED *CITY OF SPRING HILL, TENNESSEE*, v. *KEVIN L. SPARKMAN, KIMBERLY SPARKMAN, AND BROKER SOLUTIONS, INC., d/b/a NEW AMERICAN FUNDING* CASE NO. 24CV-267**

**WHEREAS**, the City of Spring Hill (“the City”), has been involved in condemnation litigation in the Circuit Court of Williamson County, Tennessee, in the matter styled *City of Spring Hill, Tennessee, v. Kevin L. Sparkman, Kimberly Sparkman, and Broker Solutions, Inc., d/b/a New American Funding*, Case No. 24CV-267; and

**WHEREAS**, the matter has been resolved between the parties and should be dismissed without prejudice.

**NOW, THEREFORE, BE IT RESOLVED**, that the City of Spring Hill Board of Mayor and Alderman (“BOMA”) authorizes the City Attorney to execute the Agreed Final Judgement of the above-referenced matter (attached as an Exhibit hereto) and all necessary and related actions to effectuate said dismissal.

**Passed and Adopted by the Board of Mayor and Aldermen of the City of Spring Hill, Tennessee on the 1<sup>st</sup> day of June 2026.**

\_\_\_\_\_  
Matt Fitterer, Mayor

ATTEST:

\_\_\_\_\_  
April Goad, City Recorder

LEGAL FORM APPROVED:

\_\_\_\_\_  
Patrick M. Carter, City Attorney

IN THE CIRCUIT COURT FOR WILLIAMSON COUNTY, TENNESSEE

THE CITY OF SPRING HILL, TENNESSEE,  
Plaintiff,

v.

No. 24CV-267

KEVIN L. SPARKMAN and  
KIMBERLY SPARKMAN,  
Defendants.

AGREED FINAL JUDGMENT

This cause came to be heard upon the agreement of the parties for final resolution of all claims arising from the taking described in the Petition filed herein, and from the entire record, the Court finds as follows:

1. Plaintiff, The City of Spring Hill, Tennessee, previously instituted this condemnation action seeking acquisition of certain property rights for public roadway purposes affecting property owned by Defendants Kevin L. Sparkman and Kimberly Sparkman.
2. Pursuant to prior orders of this Court, Plaintiff previously deposited the sum of Ninety-One Thousand Five Hundred Dollars (\$91,500.00) into the registry of the Court as estimated just compensation for the acquisition at issue herein.
3. The parties have now agreed that the total amount of just compensation due to Defendants Kevin L. Sparkman and Kimberly Sparkman for all property rights acquired in this action is One Hundred Sixty Thousand Dollars (\$160,000.00), inclusive of all damages of every kind arising from the acquisition described in the Petition.
4. Plaintiff shall therefore pay the additional sum of Sixty-Eight Thousand Five Hundred Dollars (\$68,500.00) as the remaining balance of just compensation due. Said additional tender shall be made payable to Kevin L. Sparkman and Kimberly Sparkman and mailed to:

Kevin L. Sparkman and Kimberly Sparkman  
3001 Sakari Circle  
Spring Hill, Tennessee 37174-7448

Upon payment of the total compensation reflected herein, title to the property rights described in Exhibit A shall be fully vested in Plaintiff for the public purposes stated in the Petition.

5. Upon payment of the additional compensation set forth herein, all claims of Defendants Kevin L. Sparkman and Kimberly Sparkman arising out of the acquisition described in the Petition shall be fully and finally resolved.
6. Costs of this cause shall be taxed to Plaintiff, for which execution may issue if necessary.
7. This Agreed Final Judgment constitutes a final resolution of all issues between the parties arising from the condemnation proceeding described herein and may be recorded in the Register's Office of Williamson County, Tennessee.

ENTERED this \_\_\_\_ day of \_\_\_\_\_, 2026.

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JUDGE

APPROVED FOR ENTRY:

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PATRICK M. CARTER (BPR #020442)  
Attorney for Plaintiff  
Middle Tennessee Law Group, PLLC  
d/b/a Wolaver & Carter  
809 South Main Street, Suite 100  
Columbia, Tennessee 38401  
(931) 548-0818  
pcarter@mtlawgroup.net

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STEVEN L. SPARKMAN  
Attorney for Defendants  
Steven L. Sparkman, P.A.  
3534 Dogwood Valley Trail  
Tallahassee, Florida 32312-3614  
(850) 629-0255  
sls@sparklaw.com

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JAMES W. FISHER, JR.  
Attorney for Defendants

3129 Hawthorn Drive  
Clarksville, Tennessee 37043  
(615) 568-4513  
[jwf4law@aol.com](mailto:jwf4law@aol.com)

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KEVIN L. SPARKMAN  
Defendant

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KIMBERLY SPARKMAN  
Defendant

**EXHIBIT A**

[LEGAL DESCRIPTION TO BE INSERTED BY PLAINTIFF FROM PETITION OR ORDER OF POSSESSION]

**RESOLUTION 26-171**

**TO ACCEPT A DONATION OF GYM WORKOUT EQUIPMENT FROM AN ANONYMOUS RESIDENT FOR THE NEW SPRING HILL WATER OPERATIONS BUILDING**

**WHEREAS**, Spring Hill Water is in the process of outfitting the new Water Operations building to support operational and employee wellness functions, and;

**WHEREAS**, an anonymous resident of Spring Hill, has offered to donate gym workout equipment for use by employees within the new Water Operations building, and;

**WHEREAS**, the donated equipment will support employee wellness initiatives and provide staff with access to fitness equipment within the facility, and;

**WHEREAS**, acceptance of this donation provides operational and employee wellness benefits to Spring Hill Water at no cost to the City, and;

**WHEREAS**, staff recommends acceptance of this donation as being in the best interest of the City and Spring Hill Water operations.

**NOW, THEREFORE BE IT RESOLVED**, that the City of Spring Hill, Board of Mayor and Aldermen hereby accepts the donation of gym workout equipment from an anonymous resident for use in the new Spring Hill Water Operations building.

Passed and adopted by the Board of Mayor and Aldermen of the City of Spring Hill, Tennessee on the 1<sup>st</sup> day of June, 2026.

\_\_\_\_\_  
Matt Fitterer, Mayor

ATTEST:

LEGAL FORM APPROVED:

\_\_\_\_\_  
April Goad, City Recorder

\_\_\_\_\_  
Patrick Carter, City Attorney



## STAFF MEMORANDUM

**TO:** Board of Mayor and Aldermen  
**FROM:** Rebecca Holden, Finance Director  
**DATE:** 5/27/2026  
**SUBJECT:** Acceptance of Donation – Gym Workout Equipment

---

**RECOMMENDATION:** Staff recommends acceptance of a donation of gym workout equipment from an anonymous resident of Spring Hill, for use in the new Spring Hill Water Operations building.

**BACKGROUND:** Spring Hill Water is in the process of outfitting the new Water Operations building to support operational and employee wellness functions. An anonymous resident of Spring Hill has offered to donate gym workout equipment for use by employees within the facility.

The donated equipment will support employee wellness initiatives and provide staff with access to fitness equipment within the new Water Operations building.

**JUSTIFICATION:** Acceptance of this donation provides operational and employee wellness benefits to Spring Hill Water at no cost to the City. The donation supports the outfitting of the new facility while reducing future equipment procurement needs.

Staff believes acceptance of the donation is in the best interest of the City and Spring Hill Water operations.

**FINANCIAL IMPACT:** There is no financial impact associated with acceptance of this donation.

**SUPPORTING DOCUMENTS:** None.



City of Spring Hill | Finance Department  
199 Town Center Parkway  
Spring Hill, Tennessee 37174  
rholden@springhilltn.org  
931-451-0782

**RESOLUTION 26-172**

**A RESOLUTION AUTHORIZING THE ENGAGEMENT OF VERNON GERTH FOR DEVELOPMENT SERVICES CONSULTING SERVICES**

**WHEREAS**, the City of Spring Hill desires to maintain continuity of operations within the Development Services Department during a transition period; and

**WHEREAS**, the City has identified the need for interim leadership, operational support, policy evaluation, and organizational guidance related to development services functions; and

**WHEREAS**, Vernon Gerth has submitted a proposal to provide consulting services to Development Services for the City of Spring Hill; and

**WHEREAS**, the proposed consulting services include interim department leadership, development review coordination, policy and process evaluation, organizational support, stakeholder engagement, and additional strategic initiatives as requested by the City Administrator; and

**WHEREAS**, the Board of Mayor and Aldermen finds that engagement of Vernon Gerth for these consulting services is in the best interest of the City.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF MAYOR AND ALDERMEN OF THE CITY OF SPRING HILL, TENNESSEE, AS FOLLOWS:**

Section 1. The Board of Mayor and Aldermen hereby approves the engagement of Vernon Gerth to provide consulting services to Development Services for the City of Spring Hill.

Section 2. The City Administrator is authorized to execute the Consulting Services Agreement and related documents necessary to implement the engagement.

Section 3. Compensation for services shall be provided at a rate of \$170 per hour, inclusive of time, materials, and travel expenses, in accordance with the terms of the agreement.

Section 4. This Resolution shall take effect upon its passage, the public welfare requiring it.

**Passed and Adopted by the Board of Mayor and Aldermen of the City of Spring Hill, Tennessee on the 1st day of June 2026.**

\_\_\_\_\_  
Matt Fitterer, Mayor

ATTEST:

\_\_\_\_\_

April Goad, City Recorder

LEGAL FORM APPROVED:

\_\_\_\_\_

Patrick Carter, City Attorney



## STAFF MEMORANDUM

**TO:** Board of Mayor and Aldermen  
**FROM:** Chris Clausi | Assistant City Administrator  
**DATE:** May 28, 2026  
**SUBJECT:** Resolution 26-172: A resolution authorizing the engagement of Vernon Gerth for Development Services consulting services

---

**STAFF RECOMMENDATION:**

Staff recommends approval of the resolution authorizing the engagement of Vernon Gerth to provide consulting services as Interim Development Services Director for the City of Spring Hill.

**BACKGROUND:**

The City is currently in a transition period within the Development Services Department and has identified the need for interim leadership, operational support, and organizational guidance to ensure continuity of services and continued progress on development review operations.

The proposed agreement with Vernon Gerth provides for consulting services related to interim department leadership, development review coordination, policy and process evaluation, organizational support, stakeholder engagement, and special projects as requested by the City Administrator.

Under the agreement, Mr. Gerth will serve as Interim Development Services Director and will work collaboratively with City staff, elected officials, developers, consultants, and community stakeholders. Services will include support for development applications, permitting coordination, inspections coordination, process improvements, workflow evaluations, and implementation support for the Accela Civic Platform.

The agreement also includes operational assessments, process improvement recommendations, policy and procedural review summaries, organizational evaluations, and progress reporting to City administration.



**City of Spring Hill | Administration**  
199 Town Center Parkway  
Spring Hill, Tennessee 37174  
cclausi@springhilltn.org

Compensation under the agreement will be at a rate of \$170 per hour, inclusive of time, materials, and travel expenses. Beginning June 1, 2026, the consultant anticipates dedicating approximately four days (32 hours) per week during the initial 30 to 45 days, with availability increasing thereafter as schedule allows.

**FINANCIAL IMPACT:**

Consulting services will be compensated at a rate of \$170 per hour, inclusive of time, materials, and travel expenses.

**SUPPORTING DOCUMENTS:**

Gerth – Spring Hill Consulting Agreement



**City of Spring Hill | Administration**  
199 Town Center Parkway  
Spring Hill, Tennessee 37174  
cclausi@springhilltn.org

## VERNON GERTH | CIVIC AND DEVELOPMENT ADVISOR

### CONSULTING SERVICES AGREEMENT

---

This Consulting Services Agreement (“Agreement”) is entered into between the City of Spring Hill (“City”) and Vernon Gerth (“Consultant”) for consulting services related to interim leadership and operational support for the Development Services Department.

#### **Purpose of Engagement**

The purpose of this engagement is to provide interim leadership, operational support, policy evaluation, and organizational guidance for the City’s Development Services functions. This role is intended to ensure continuity of operations while advancing the City’s goals of improving development review efficiency, strengthening interdepartmental coordination, enhancing customer service, and supporting long-term organizational effectiveness.

The Consultant shall report directly to the City Administrator and work collaboratively with City staff, elected officials, developers, consultants, and community stakeholders.

#### **Interim Department Leadership**

- Serve as Interim Development Services Director and provide day-to-day leadership for the department.
- Support staff in managing development applications, plan review coordination, permitting activities, inspections coordination, and customer service functions including the implementation of the Accela Civic Platform for development services.
- Assist with departmental decision-making and operational oversight to ensure continuity and consistency of services.
- Coordinate with City administration regarding departmental priorities, workload management, and strategic initiatives.

#### **Development Review and Project Coordination**

- Oversee and support the review of residential, commercial, and mixed-use development projects.
- Facilitate coordination between Development Services, Public Works, Engineering, Utilities, Fire, Parks, and other departments involved in the development review process.
- Assist in identifying opportunities to improve development review timelines, communication, and procedural consistency.
- Provide guidance on complex development issues, project challenges, and process-related concerns.

#### **Policy and Process Evaluation**

- Conduct a comprehensive review of existing development policies, procedures, and operational practices.
- Evaluate current workflows associated with permitting, plan review, approvals, and development coordination.
- Review policies and procedures previously developed or implemented by the Development Services Department and identify opportunities for refinement or improvement.

- Develop practical recommendations to enhance efficiency, accountability, transparency, and customer experience.

### **Organizational and Team Support**

- Engage directly with department staff to assess operational strengths, challenges, and resource needs.
- Support team development through mentoring, communication, and collaborative problem-solving.
- Promote a positive and professional organizational culture focused on accountability, teamwork, and service excellence.
- Assist City leadership in identifying both short-term operational needs and long-term organizational opportunities.

### **Stakeholder and Community Engagement**

- Serve as a point of contact for developers, engineers, consultants, contractors, and community stakeholders as needed.
- Participate in meetings with City leadership, boards, commissions, and external stakeholders related to development services matters.
- Support efforts to maintain productive working relationships between the City and development community.

### **Special Projects and Additional Assignments**

- Perform additional assignments and strategic initiatives as requested by the City Administrator.
- Assist with special studies, policy analysis, operational assessments, or implementation efforts related to development services and organizational improvement.

### **Deliverables**

- Operational observations and recommendations
- Process improvement strategies
- Policy and procedural review summaries
- Organizational and workflow assessments
- Development review coordination recommendations
- Status updates and progress reports to City administration

### **Compensation**

The Consultant's services shall be provided at a rate of \$170 per hour, inclusive of time, materials, and travel expenses. Beginning Monday, June 1, 2026, and based on current commitments, the Consultant anticipates dedicating approximately four days (32 hours) per week during the initial 30 to 45 days, with availability increasing thereafter as schedule allows. Additional hours or expanded services may be authorized by the City Administrator as needed. The Consultant has also identified a planned ten-day vacation in mid-July.

**CITY OF SPRING HILL**

**CONSULTANT**

By: \_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_

Vernon Gerth

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**ORDINANCE 26-07**

**AN ORDINANCE TO AMEND TITLE 7, CHAPTER 2 FIRE CODE AND TITLE 12, CHAPTERS 1, 2, 3, 4, 5, AND 6, BUILDING, ELECTRICAL CODES AND THE LIKE, OF THE CITY OF SPRING HILL, TENNESSEE CODE OF ORDINANCES**

**WHEREAS**, the Board of Mayor and Aldermen of the City of Spring Hill may, pursuant to its charter and general laws of the State of Tennessee, enact regulatory ordinances protecting and promoting the general welfare, health and safety of its citizens; and

WHEREAS, the Board of Mayor and Aldermen of the City of Spring Hill may, from time to time update and adopt more current editions of building, plumbing, gas, residential, mechanical, energy, fire, and the like codes to ensure compliance with laws and regulations of the State of Tennessee; and

WHEREAS, the City of Spring Hill is required to adopt and enforce building, plumbing, gas, residential, mechanical, energy and fire codes that are within seven (7) years of the edition adopted by the State of Tennessee.

**BE IT THEREFORE ORDAINED BY THE BOARD OF MAYOR AND ALDERMEN OF THE CITY OF SPRING HILL, TENNESSEE:**

1. Title 7, Chapter 2, Section 7-202 of the City of Spring Hill Code of Ordinances be amended to reflect adoption of the "International Fire Code, 2024 Edition".
2. Title 12, Chapter 1, Section 12-101 of the City of Spring Hill Code of Ordinances be amended to reflect adoption of the "International Building Code (for commercial buildings), 2024 Edition" as more fully described in Exhibit A attached hereto.
3. Title 12, Chapter 2, Section 12-201 of the City of Spring Hill Code of Ordinances be amended to reflect adoption of the International Plumbing Code, 2024 Edition" as more fully described in Exhibit A attached hereto.
4. Title 12, Chapter 3, Section 12-301 of the City of Spring Hill Code of Ordinances be amended to reflect the adoption of the International Fuel Gas Code, 2024 Edition" as more fully described in Exhibit A attached hereto.
5. Title 12, Chapter 4, Section 12-401 of the City of Spring Hill Code of Ordinances be amended to reflect adoption of the "International Residential Code for One and Two-Family Dwellings, 2024 Edition" and other amendments as more fully described in Exhibit A attached hereto.
6. Title 12, Chapter 4, Section 12-402 Modifications of the City of Spring Hill Code of Ordinances be amended as more fully described in Exhibit A attached hereto.
7. Title 12, Chapter 5, Section 12-501 of the City of Spring Hill Code of Ordinances be amended to reflect adoption of the "International Mechanical Codes, 2024 Edition" as more fully described in Exhibit A attached hereto.
8. Title 12, Chapter 6, Sections 12-601 and 12-602 of the City of Spring Hill Code of

Ordinances be amended to reflect adoption of the "International Energy Conservation Code, 2024 edition" and other amendments as more fully described in Exhibit A attached hereto.

9. Title 12 of the City of Spring Hill Code of Ordinances be amended to Chapter 7, Sections 12-701, 12-702, 12-703, and 12-704 reflecting the adoption in its entirety "International Swimming Pool and Spa Code, 2024 Edition" as more fully described in Exhibit A attached hereto.

10. Title 12, Chapter 10, of the City of Spring Hill Code of Ordinances be amended to reflect adoption of the "NFPA 70 – National Electrical Code, 2023 Edition" as more fully described in Exhibit B attached hereto.

**BE IT FURTHER ENACTED**, that this ordinance shall take effect on **June 01, 2026** after its adoption, the public welfare requiring it.

\_\_\_\_\_  
Matt Fitterer, Mayor

ATTEST:

\_\_\_\_\_  
April Goad, City Recorder

LEGAL FORM APPROVED:

\_\_\_\_\_  
Patrick Carter, City Attorney

Approved on 1<sup>st</sup> Reading: \_\_\_\_\_

Approved on 2<sup>nd</sup> Reading: \_\_\_\_\_



## STAFF MEMORANDUM

**TO:** Board of Mayor and Aldermen

**FROM:** Victor Woods | Chief Building Official

**DATE:** 05/18/2026

**SUBJECT:** Resolution | Ordinance 26-XX: Adoption of ICC 2024 Codes and NFPA 2023 NEC

**STAFF RECOMMENDATION:**

Staff recommends approval of the proposed ordinance amending the Municipal Code to adopt the 2024 editions of the International Code Council (ICC) model construction codes and the 2023 edition of NFPA 70, National Electrical Code, with applicable local administrative amendments.

**BACKGROUND:**

Tennessee law authorizes municipalities to adopt such technical codes by reference and further requires that locally adopted building regulatory codes remain within an acceptable age of the most recently published editions unless otherwise approved by the Tennessee State Fire Marshal's Office. Under current state guidance, locally adopted model codes may not exceed seven (7) years older than the latest published edition, thereby limiting jurisdictions to no more than approximately two code cycles behind current national standards.

The attached ordinance has therefore been prepared to amend the City of Spring Hill Municipal Code by adopting the 2024 ICC Codes and the 2023 NFPA 70 National Electrical Code, together with local amendments.

**FINANCIAL IMPACT:**

Financial impact to the City of Spring Hill is expected to be limited to administrative implementation, staff training, and updated code reference materials that were previously purchased within the normal departmental operating budget. Adoption of current model codes is anticipated to improve long-term permitting, plan review, and inspection efficiency while reducing regulatory and enforcement risks associated with outdated standards.

**SUPPORTING DOCUMENTS:**

Proposed Ordinance and local amendments.



**City of Spring Hill | Development Services**  
 8060 Station Hill Drive  
 Spring Hill, Tennessee 37174  
 dsanders@springhilltn.org

**LIST OF NEW LOCAL AMENDMENTS:**

1. In R310.03 (1), a heat detector shall be installed in each garage in addition to a smoke detector, unless the smoke detector is a combination device for both purposes.
2. Table N1101.1.3 (R402.1.3), will be replaced with the 2009 Equivalent U-Factor from the 2009 IRC to follow state of Tennessee required guidelines.
3. Common walls separating dwelling units in duplexes and townhouses shall be insulated with minimum of R-13 insulation. Insulation shall be installed within the wall cavity on all interior sides of such common walls.
4. Condensate that comes off any mechanical equipment shall not be discharged into the sanitary sewer.
5. The backwash of any swimming pool shall not be discharged in the sanitary sewer.
6. Table R302.6 Dwelling Unit Garage Separation. 5/8" Type X gypsum board on all walls and ceiling.



**City of Spring Hill | Development Services**  
8060 Station Hill Drive  
Spring Hill, Tennessee 37174  
dsanders@springhilltn.org

## CHAPTER 1: BUILDING CODE

### Section

- 12-101 Building Code adopted
- 12-102 Modifications
- 12-103 Available in Recorder's Office
- 12-104 Violations

### § 12-101 BUILDING CODE ADOPTED.

Pursuant to authority granted by Tenn. Code Ann. §§ 6-54-501 through 6-54-506, and for the purpose of regulating the construction, alteration, repair, use, occupancy, location, maintenance, removal and demolition of every building or structure or any appurtenance connected or attached to any building or structure, the International Building Code (for commercial buildings), ~~2018~~ 2024 edition, as prepared and adopted by the International Code Council, is hereby adopted and incorporated by reference as a part of this code, and is hereinafter referred to as the "Building Code".

(2011 Code, § 12-101) (Ord. 09-14, passed 4- -2009; Ord. 09-25, passed 8- -2009; Ord. 13-19, passed 10-21-2013)

#### ***Editor's note:***

*Copies of this Code (and any amendments) may be purchased from the International Code Council, 900 Montclair Road, Birmingham, Alabama 35213.*

### § 12-102 MODIFICATIONS.

Whenever the Building Code refers to the "Chief Appointing Authority" or the "Chief Administrator", it shall be deemed to be a reference to the Board of Mayor and Aldermen or the City Administrator. When the term "Building Official" is named it shall, for the purposes of the Building Code, mean the "Building Inspector of the City of Spring Hill" or such person as the Board of Mayor and Aldermen has appointed and designated to administer and enforce the provisions of the Building Code. When reference is made to the duties of certain officials named therein including the Building Official, that the Building Inspector of the city shall be deemed the responsible official insofar as enforcing the provisions of the Building Code are concerned.

(2011 Code, § 12-102)

**Spring Hill - Building, Utility Codes and the Like**

**§ 12-103 AVAILABLE IN RECORDER'S OFFICE.**

Pursuant to the requirements of the Tenn. Code Ann. § 6-54-502, one copy of the Building Code has been placed on file in the Recorder's office and shall be kept there for the use and inspection of the public.

(2011 Code, § 12-103)

**§ 12-104 VIOLATIONS.**

It shall be unlawful for any person to violate or fail to comply with any provision of the Building Code as herein adopted by reference and modified.

(2011 Code, § 12-104)

## CHAPTER 2: PLUMBING CODE

### Section

12-201 Plumbing Code adopted  
 12-202 Modifications  
 12-203 Available in Recorder's office  
 12-204 Violations

### § 12-201 PLUMBING CODE ADOPTED.

Pursuant to authority granted by Tenn. Code Ann. §§ 6-54-501 through 6-54-506 and for the purpose of regulating plumbing installations, including alterations, repairs, equipment, appliances, fixtures, fittings and the appurtenances thereto, within or without the municipality, when such plumbing is or is to be connected with the municipal water or sewerage system, the International Plumbing Code, ~~2018~~ 2024 edition, as prepared and adopted by the International Code Council, is hereby adopted and incorporated by reference as a part of this code and is hereinafter referred to as the "Plumbing Code".

(2011 Code, § 12-201) (Ord. 09-14, passed 4- -2009; Ord. 09-25, passed 8- -2009; Ord. 13-19, passed 10-21-2013)

***Editor's note:***

*Copies of this Code (and any amendments) may be purchased from the International Code Council, 900 Montclair Road, Birmingham, Alabama 35213.*

### § 12-202 MODIFICATIONS.

Wherever the Plumbing Code refers to the "Chief Appointing Authority" or the "Chief Administrator", it shall be deemed to be a reference to the Board of Mayor and Aldermen or the City Administrator. When the term "Building Official" is named it shall, for the purposes of the Plumbing Code, mean the "Building Inspector of the City of Spring Hill" or such person as the Board of Mayor and Aldermen has appointed and designated to administer and enforce the provisions of the Plumbing Code. When reference is made to the duties of certain officials named therein including the Building Official, that the Building Inspector of the city shall be deemed the responsible official insofar as enforcing the provisions of the Plumbing Code are concerned. The recommended schedule of permit fees set forth therein are hereby adopted.

(2011 Code, § 12-202) (Ord. 09-14, passed 4- -2009)

**Spring Hill - Building, Utility Codes and the Like**

**§ 12-203 AVAILABLE IN RECORDER'S OFFICE.**

Pursuant to the requirements of Tenn. Code Ann. § 6-54-502, one copy of the Plumbing Code has been placed on file in the Recorder's office and shall be kept there for the use and inspection of the public.

(2011 Code, § 12-203)

**§ 12-204 VIOLATIONS.**

It shall be unlawful for any person to violate or fail to comply with any provision of the Plumbing Code as herein adopted by reference and modified.

(2011 Code, § 12-204)

## CHAPTER 3: GAS CODE

### Section

- 12-301 Title and definitions
- 12-302 Purpose and scope
- 12-303 Use of existing piping and appliances
- 12-304 Bond and license
- 12-305 Gas Inspector and assistants
- 12-306 Powers and duties of Inspector
- 12-307 Permits
- 12-308 Inspections
- 12-309 Certificates
- 12-310 Fees
- 12-311 Violations and penalties
- 12-312 Non-liability
- 12-313 Modifications

### § 12-301 TITLE AND DEFINITIONS.

This chapter and the code herein adopted by reference shall be known as the “Gas Code” of the city. The following definitions are provided for the purpose of interpretation and administration of the Gas Code.

***CERTAIN APPLIANCES.*** Conversion burners, floor furnaces, central heating plants, vented wall furnaces, water heaters and boilers.

***CERTIFICATE OF APPROVAL.*** A document or tag issued and/or attached by the Inspector to the inspected material, piping or appliance installation, filled out, together with date, address of the premises and signed by the Inspector.

***GAS COMPANY.*** Any person distributing gas within the corporate limits or authorized and proposing to so engage.

***INSPECTOR.*** The person appointed as Inspector, and shall include each assistant Inspector, if any, from time to time acting as such under this chapter by appointment of the Board of Mayor and Aldermen.

### **Spring Hill - Building, Utility Codes and the Like**

**PERSON.** Any individual, partnership, firm, corporation or any other organized group of individuals.

(2011 Code, § 12-301)

#### **§ 12-302 PURPOSE AND SCOPE.**

The purpose of the Gas Code is to provide minimum standards, provisions and requirements for safe installation of consumer's gas piping and gas appliances. All gas piping and gas appliances installed, replaced, maintained or repaired within the corporate limits shall conform to the requirements of this chapter and to the International Fuel Gas Code, ~~2018~~ 2024 edition, which is hereby incorporated by reference and made a part of this chapter as if fully set forth herein. One copy of the Gas Code shall be kept on file in the office of the city's Recorder for the use and inspection of the public.

(2011 Code, § 12-302) (Ord. 09-14, passed 4- -2009; Ord. 09-25, passed 8- -2009; Ord. 13-19, passed 10-21-2013)

***Editor's note:***

*Copies of this Code (and any amendments) may be purchased from the International Code Council, 900 Montclair Road, Birmingham, Alabama 35213.*

#### **§ 12-303 USE OF EXISTING PIPING AND APPLIANCES.**

Notwithstanding any provision in the Gas Code to the contrary, consumer's piping installed prior to the adoption of the Gas Code or piping installed to supply other than natural gas may be converted to natural gas if the Inspector finds, upon inspection and proper tests, that such piping will render reasonably satisfactory gas service to the consumer and will not in any way endanger life or property; otherwise, such piping shall be altered or replaced, in whole or in part, to conform with the requirements of the Gas Code.

(2011 Code, § 12-303)

**§ 12-304 BOND AND LICENSE.**

(A) No person shall engage in or work at the installation, extension or alteration of consumer's gas piping or certain gas appliances, until such person shall have secured a license as hereinafter provided, and shall have executed and delivered to the city's Recorder a good and sufficient bond in the penal sum of \$10,000, with corporate surety, conditioned for the faithful performance of all such work, entered upon or contracted for, in strict accordance and compliance with the provisions of the Gas Code. The bond herein required shall expire January 1 next following its approval by the city's Recorder, and thereafter on January 1 of each year a new bond, in form and substance as herein required, shall be given by such person to cover all such work as shall be done during such year.

(B) Upon approval of said bond, the person desiring to do such work shall secure from the city's Recorder a non-transferable license which shall run until January 1 next succeeding its issuance, unless sooner revoked. The person obtaining a license shall pay any applicable license fees to the city's Recorder.

(C) Nothing herein contained shall be construed as prohibiting an individual from installing or repairing his or her own appliances or installing, extending, replacing, altering or repairing consumer's piping on his or her own premises, or as requiring a license or a bond from an individual doing such work on his or her own premises. All such work must be done in conformity with all other provisions of the Gas Code, including those relating to permits, inspections and fees.

(2011 Code, § 12-304)

**§ 12-306 POWERS AND DUTIES OF INSPECTOR.**

(A) The Inspector is authorized and directed to enforce all of the provisions of the Gas Code. Upon presentation of proper credentials, he or she may enter any building or premises at reasonable times for the purpose of making inspections or preventing violations of the Gas Code.

(B) The Inspector is authorized to disconnect any gas piping or fixture or appliance for which a certificate of approval is required, but has not been issued, or which, upon inspection, shall be found defective or in such condition as to endanger life or property. In all cases where such a disconnection is made, a notice shall be attached to the piping, fixture or appliance disconnected by the Inspector, which notice shall state that the same has been disconnected by the Inspector, together with the reason or reasons therefor, and it shall be unlawful for any person to remove the notice or reconnect said gas piping or fixture or appliance without authorization by the Inspector and such gas piping or fixture or appliance shall not be put in service or used until the Inspector has attached his certificate of approval in lieu of his or her prior disconnection notice.

(C) It shall be the duty of the Inspector to confer from time to time with representatives of the local Health Department, the local Fire Department and the gas company, and otherwise obtain from proper sources all helpful information and advice, presenting same to the appropriate officials from time to time for their consideration.

(2011 Code, § 12-306)

**§ 12-307 PERMITS.**

(A) No person shall install a gas conversion burner, floor furnace, central heating plant, vented wall furnace, water heater, boiler, consumer's gas piping or convert existing piping to utilize natural gas without first obtaining a permit to do such work from the city's Recorder; however, permits will not be required for setting or connecting other gas appliances, or for the repair of leaks in house piping.

(B) When only temporary use of gas is desired, the Recorder may issue a permit for such use, for a period of not to exceed 60 days; provided, the consumer's gas piping to be used is given a test equal to that required for a final piping inspection.

(C) Except when work in a public street or other public way is involved, the gas company shall not be required to obtain permits to set meters, or to extend, relocate, remove or repair its service lines, mains or other facilities, or for work having to do with its own gas system.

(2011 Code, § 12-307)

**§ 12-308 INSPECTIONS.**

(A) A rough piping inspection shall be made after all new piping authorized by the permit has been installed, and before any such piping has been covered or concealed or any fixtures or gas appliances have been attached thereto.

(B) A final piping inspection shall be made after all piping authorized by the permit has been installed and after all portions thereof which are to be concealed by plastering or otherwise have been so concealed, and before any fixtures or gas appliances have been attached thereto. This inspection shall include a pressure test, at which time the piping shall stand an air pressure equal to not less than the pressure of a column of mercury six inches in height, and the piping shall hold this air pressure for a period of at least ten minutes without any perceptible drop. A mercury column gauge shall be used for the test. All tools, apparatus, labor and assistance necessary for the test shall be furnished by the installer of such piping.

(2011 Code, § 12-308)

**§ 12-309 CERTIFICATES.**

(A) The Inspector shall issue a certificate of approval at the completion of the work for which a permit for consumer piping has been issued if after inspection it is found that such work complies with the provisions of the Gas Code.

(B) A duplicate of each certificate issued covering consumer's gas piping shall be delivered to the gas company and used as its authority to render gas service.

(2011 Code, § 12-309)

**§ 12-310 FEES.**

The permit fee schedule as recommended in the Gas Code is hereby adopted.

(2011 Code, § 12-310)

**§ 12-311 VIOLATIONS AND PENALTIES.**

Any person who violates or fails to comply with any of the provisions of the Gas Code shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined under the general penalty clause for this code of ordinances, or the license of such person may be revoked, or both fine and revocation of license may be imposed.

(2011 Code, § 12-311)

**§ 12-312 NON-LIABILITY.**

This chapter shall not be construed as imposing upon the city any liability or responsibility for damages to any person injured by any defect in any gas piping or appliance mentioned herein, or by installation thereof, nor shall the city, or any official or employee thereof, be held as assuming any such liability or responsibility by reason of the inspection authorized hereunder or the certificate of approval issued by the Inspector.

(2011 Code, § 12-312)

**§ 12-313 MODIFICATIONS.**

Wherever the Gas Code refers to the “Chief Appointing Authority” or the “Chief Administrator”, it shall be deemed to be a reference to the Board of Mayor and Aldermen or the City Administrator. When the term “Building Official” is named, it shall, for the purposes of the Gas Code, mean the “Building Inspector of the City of Spring Hill” or such person as the Board of Mayor and Aldermen has appointed and designated to administer and enforce the provisions of the Gas Code. When reference is made to the duties of certain officials named therein including the Building Official, that the Building Inspector of the city shall be deemed the responsible official insofar as enforcing the provisions of the gas code are concerned. The recommended schedule of permit fees set forth therein are hereby adopted.

(2011 Code, § 12-313)

## CHAPTER 4: RESIDENTIAL CODE

### Section

- 12-401 Residential Code adopted
- 12-402 Modifications
- 12-403 Available in Recorder's office
- 12-404 Violations

### § 12-401 RESIDENTIAL CODE ADOPTED.

Pursuant to authority granted by Tenn. Code Ann. §§ 6-54-501 through 6-54-506, and for the purpose of securing the public safety, health and general welfare through structural strength, stability, sanitation, adequate light and ventilation in dwellings, apartment houses, rooming houses and buildings, structures or premises used as such, the International Residential Code for One- and Two- Family Dwellings, 2012 2018 edition, (except the removal of R313.2, omitting on-family dwelling (single-family home) fire sprinkler requirement, as per the state's exemption), as prepared and adopted by the International Code Council, is hereby adopted and incorporated by reference as a part of this code and is hereinafter referred to as the "Housing Code".

(2011 Code, § 12-401) (Ord. 09-14, passed 4- -2009; Ord. 09-25, passed 8- -2009; Ord. 13-19, passed 10-21-2013; Ord. 14-04, passed 2-18-2014)

***Editor's note:***

*Copies of this Code (and any amendments) may be purchased from the International Code Council, 900 Montclair Road, Birmingham, Alabama 35213.*

### § 12-402 MODIFICATIONS.

The ~~2018~~ 2024 International Residential Code for One- and Two Family Dwellings is hereby specifically amended, modified or deleted as follows.

(A) Section R101.1 is amended by deleting the phrase "[name of jurisdiction]" and substituting in lieu thereof the phrase "the City of Spring Hill, Tennessee".

(B) (1) Section R105.2 on building work exempted from the permit requirement is amending exemptions 1, 2, 9 and 10 and adding 11 substituting in lieu thereof the following:

1. Other than storm shelters, one-story detached accessory structures used as tool and storage sheds, playhouses and similar uses, provided the floor area does not exceed 32 square feet.

2. Fences not over 32 inches high.
3. Retaining walls over 4 feet in height measured from the bottom of the footing to the top of the wall will require an engineer design letter along with permit.
4. Water tanks supported directly upon grade if the capacity does not exceed 5,000 gallons and the ratio of height to diameter or width does not exceed 2 to 1.
5. Public sidewalks require inspections per Public Works Department.
6. Painting, papering, tiling, carpeting, cabinets, counter tops, and similar finish work.
7. Prefabricated swimming pools that are less than 24 inches deep.
8. Swings and other playground equipment.
9. Window awnings supported by an exterior wall that do not project more than 54 inches from the exterior wall and do not require additional support.
10. Decks not exceeding 9 square feet in area, that are not more than 30 inches above grade at any point, are not attached to a dwelling or townhouse and do not serve the exit door required by Section R318.4.

(C) Further Code Modifications

1. In R304.1 (1), replacing ~~18~~ inches with 24 inches, and ~~12~~ inches with 24 inches to exposed ground.
2. In R310.3 (7), a heat detector shall be installed in each garage in addition to a smoke detector, unless the smoke detector is a combination device for both purposes.
3. In R403.3.3, two inches of gravel or crushed stone shall be required beneath horizontal (class 1) retarder below ground and shall have a 3 inch drain to daylight. A minimum 3 inch positive drain shall be installed at the lowest point of the foundation wall.
4. In R404.1.9, all piers in crawl space shall be of masonry type building material or approved structural piers.
5. In Table R602.3 (5), all columns that reflect 24 are deleted and replaced with 16.
6. In R602.5, interior nonbearing walls permitted to be constructed with 2 inch by 4 inch studs spaced 16 inches on center.
7. In R703.11.1, Vinyl siding shall be installed over solid OSB sheathing.
8. In R802.4.2, all primary roofline structure design shall maintain a minimum of 6:12 pitch, exclusive of dormers and porches, eaves and rakes shall have one foot minimum overhang.
9. In R807.1, attics that contain HVAC equipment or appliances must provide permanent access by means of either a (25" by 54" rough opening) pull down stair or permanent ladder.
10. The City of Spring Hill requires all fireplace chimneys to be in a chase with the same materials as the home.
11. Table N1102.1.3 (R402.1.3), will be replaced with the 2009 Equivalent U-Factor from the 2009 IRC to follow State of Tennessee required guidelines.

12. Common walls separating dwelling units in duplexes and townhouses shall be insulated with a minimum of R-13 insulation. Insulation shall be installed within the wall cavity on all interior sides of such common walls.

(D) Additions:

1. The City of Spring Hill requires separation of any cables, PVC pipe, HVAC condenser/condensate lines within the fireplace chase. Such items shall be fire blocked with approved fire blocking material.
2. The City of Spring Hill requires all fireplace flues, gas or combustible material chimneys to be in a chase, built with the same materials as on the exterior of the house regardless of the height of the chimney.
3. No water heater shall be installed in the crawl space of residential houses.
4. The City of Spring Hill also prohibits the use of elastomeric joints (fernco, flexible joints) in any location in the DWV system, including the house and main sewer tap connections.
5. Spring Hill will require at least one 3 inch plumbing vent in each home's DWV system that runs from under slab/crawl space continuously through DWV systems discharging out the roof of the house.
6. Condensate that comes off any mechanical equipment shall not be discharged into the sanitary sewer system.
7. The backwash of any swimming pool shall not be discharged in the sanitary sewer.

**§ 12-403 AVAILABLE IN RECORDER'S OFFICE.**

Pursuant to the requirements of Tenn. Code Ann. § 6-54-502, one copy of the Residential Code has been placed on file in the Recorder's office and shall be kept there for the use and inspection of the public.  
(2011 Code, § 12-403)

**§ 12-404 VIOLATIONS.**

It shall be unlawful for any person to violate or fail to comply with any provision of the Residential Code as herein adopted by reference and modified.  
(2011 Code, § 12-404)

## CHAPTER 5: MECHANICAL CODE

### Section

- 12-501 Mechanical Code adopted
- 12-502 Modifications
- 12-503 Available in Recorder's office
- 12-504 Violations

### § 12-501 MECHANICAL CODE ADOPTED.

Pursuant to authority granted by Tenn. Code Ann. §§ 6-54-501 through 6-54-513 and for the purpose of regulating the installation of mechanical systems, including alterations, repairs, replacement, equipment, appliances, fixtures, fittings and/or appurtenances thereto, including ventilating, heating, cooling, air conditioning and refrigeration systems, incinerators and other energy related systems, the International Mechanical Code, ~~2018~~ 2024 edition, as prepared and adopted by the International Code Council, is hereby adopted and incorporated by reference as a part of this code and is hereinafter referred to as the "Mechanical Code".  
(2011 Code, § 12-501) (Ord. 09-14, passed 4- -2009; Ord. 09-25, passed 8- -2009; Ord. 13-19, passed 10-21-2013)

***Editor's note:***

*Copies of this Code (and any amendments) may be purchased from the International Code Council, 900 Montclair Road, Birmingham, Alabama 35213.*

### § 12-502 MODIFICATIONS.

Wherever the mechanical code refers to the "Chief Appointing Authority" or the "Chief Administrator", it shall be deemed to be a reference to the Board of Mayor and Aldermen or the City Administrator. When the term "Building Official" is named, it shall, for the purposes of the Mechanical Code, mean the "Building Inspector of the City of Spring Hill" or such person as the Board of Mayor and Aldermen has appointed and designated to administer and enforce the provisions of the Mechanical Code. When reference is made to the duties of certain officials named therein including the Building Official, that the Building Inspector of the city shall be deemed the responsible official insofar as enforcing the provisions of the Mechanical Code are concerned. The recommended schedule of permit fees set forth therein are hereby adopted.

(2011 Code, § 12-502)

**§ 12-503 AVAILABLE IN RECORDER'S OFFICE.**

Pursuant to the requirements of Tenn. Code Ann. § 6-54-502, one copy of the Mechanical Code has been placed on file in the city's Recorder's office and shall be kept there for the use and inspection of the public.

(2011 Code, § 12-503)

**§ 12-504 VIOLATIONS.**

It shall be unlawful for any person to violate or fail to comply with any provision of the Mechanical Code as herein adopted by reference and modified.

(2011 Code, § 12-504)

## CHAPTER 6: ENERGY CODE

### Section

- 12-601 Energy Code adopted
- 12-602 Modifications
- 12-603 Available in Recorder's office
- 12-604 Violation and penalty

### **§ 12-601 ENERGY CODE ADOPTED.**

Pursuant to authority granted by Tenn. Code Ann. §§ 6-54-501 through 6-54-506, and for the purpose of regulating the design of buildings for adequate thermal resistance and low air leakage and the design and selection of mechanical, electrical, water-heating and illumination systems and equipment which will enable the effective use of energy in new building construction, the International Energy Conservation Code, **2018 2024** edition, as prepared and maintained by the International Code Council, is hereby adopted and incorporated by reference as a part of this code, and is hereinafter referred to as the "Energy Code".

(2011 Code, § 12-601) (Ord. 09-14, passed 4- -2009; Ord. 09-25, passed 8- -2009; Ord. 13-19, passed 10-21-2013; Ord. 18-11, passed 8-20-2018)

***Editor's note:***

*Copies of this code (and any amendments) may be purchased from the International Code Council, 900 Montclair Road, Birmingham, Alabama 35213.*

***Statutory reference:***

*Requires Tennessee cities either to adopt the Model Energy Code, 1992 edition, or to adopt local standards equal to or stricter than the standards in the Energy Code, see Tenn. Code Ann. § 13-19-106*

**§ 12-602 MODIFICATIONS.**

The 2024 International Energy Conservation Code is hereby specifically amended, modified or deleted as follows.

(A) Delete in its entirety Table 402.1.2 and replace same with Table 402.1.1, Insulation and Fenestration Requirements by Component, as contained in the International Energy Conservation Code, 2009 Edition.

(B) Whenever the Energy Code refers to the “Responsible Government Agency”, it shall be deemed to be a reference to the “City of Spring Hill”. When the “Building Official” is named, it shall, for the purposes of the Energy Code, mean such person as the Board of Mayor and Aldermen shall have appointed or designated to administer and enforce the provisions of the Energy Code.

(2011 Code, § 12-602)

**§ 12-603 AVAILABLE IN RECORDER’S OFFICE.**

Pursuant to the requirements of the Tenn. Code Ann. § 6-54-502, one copy of the Energy Code has been placed on file in the Recorder’s office and shall be kept there for the use and inspection of the public.

(2011 Code, § 12-603)

**§ 12-604 VIOLATION AND PENALTY.**

It shall be a civil offense for any person to violate or fail to comply with any provision of the Energy Code as herein adopted by reference and modified. The violation of any section of this chapter shall be punishable by a penalty of up to \$500 for each offense. Each day a violation is allowed to continue shall constitute a separate offense.

(2011 Code, § 12-604)

## CHAPTER 7: INTERNATIONAL SWIMMING POOL & SPA CODE

### Section

12-701 Swimming Pool and Spa Code Adopted  
 12-702 Modifications  
 12-703 Available in Recorder's Office  
 12-704 Violation and Penalty

### **§ 12-701 SWIMMING POOL AND SPA CODE ADOPTED.**

Pursuant to authority granted by Tenn. Code Ann. §§ 6-54-501 through 6-54-506, and for the purpose of regulating the construction, alteration, repair, use, occupancy, location, maintenance, removal and demolition of swimming pools and spas or any appurtenance connected or attached to any swimming pool or spa, the International Swimming Pool and Spa Code, 2024 edition, as prepared and adopted by the International Code Council, is hereby adopted and incorporated by reference as a part of this code, and is hereinafter referred to as the "Swimming Pool & Spa Code".

***Editor's note:***

*Copies of this Code (and any amendments) may be purchased from the International Code Council, 900 Montclair Road, Birmingham, Alabama 35213.*

### **§ 12-702 MODIFICATIONS.**

Whenever the Building Code refers to the "Chief Appointing Authority" or the "Chief Administrator", it shall be deemed to be a reference to the Board of Mayor and Aldermen or the City Administrator. When the term "Building Official" is named it shall, for the purposes of the Building Code, mean the "Building Inspector of the City of Spring Hill" or such person as the Board of Mayor and Aldermen has appointed and designated to administer and enforce the provisions of the Building Code. When reference is made to the duties of certain officials named therein including the Building Official, that the Building Inspector of the city shall be deemed the responsible official insofar as enforcing the provisions of the Building Code are concerned.

### **§ 12-703 AVAILABLE IN RECORDER'S OFFICE.**

Pursuant to the requirements of the Tenn. Code Ann. § 6-54-502, one copy of the Building Code has been placed on file in the Recorder's office and shall be kept there for the use and inspection of the public.

**§ 12-704 VIOLATION AND PENALTY.**

It shall be a civil offense for any person to violate or fail to comply with any provision of the Swimming Pool & Spa Code as herein adopted by reference and modified. The violation of any section of this chapter shall be punishable by a penalty of up to \$500 for each offense. Each day a violation is allowed to continue shall constitute a separate offense.

## CHAPTER 10: ELECTRICAL CODE

### Section

- 10-101 Codes adopted
- 10-202 Enforcement
- 10-203 Modifications
- 10-204 Definition of “municipality”
- 10-205 Fee Schedule

### **10-101 CODES ADOPTED.**

(A) Pursuant to authority granted by Tenn. Code Ann. §§ 6-54-501 through 6-54-506, and for the purpose of prescribing regulations governing conditions hazardous to life and property from fire or explosion, the following codes are adopted:

- (1) The National Electrical Code, 2023 edition as prepared by the National Fire Protection is hereby adopted by reference and included as a part of this code. Said Electrical Code is adopted and incorporated as fully as if set out at length herein and shall be controlled within the corporate limit and

(B) Pursuant to the requirement of Tenn. Code Ann. § 6-54-502, one copy of these codes (and any amendments thereto) has been filed with the City Recorder and is available for public use and inspection.

(C) Local Amendments are as follows:

- 1) Ufer (Footer) Grounds shall be inspected at time of Footing Inspection.
- 2) Sheet Rock Screws shall not be permitted to secure any electrical equipment.
- 3) All boxes shall be secured and all splices made with approved and listed terminals at time of rough-in inspection.
- 4) Temporary Electrical Services shall be properly braced, and maintained in a safe and secure manner at all times. Failure to maintain the temporary service will result in the service being disconnected and a re-inspection required.

**10-202 ENFORCEMENT.**

The codes herein adopted by reference shall be enforced by the Chief Building / Electrical Official. He or she shall have the same powers as the State's Fire Marshal.

**10-203 MODIFICATIONS.**

(A) When reference is made to the duties of certain officials named therein, including the Chief Building Official, and that the Electrical Inspector of the city shall be deemed the responsible official insofar as enforcing the provisions of said codes are concerned.

(B) (1) Wherever the electrical codes refers to the "Chief Appointing Authority" or the "Chief Administrator", it shall be deemed to be a reference to the "Board of Mayor and Aldermen" or the "City Administrator".

(2) When the terms "Chief Building Official" or "Chief Electrical Inspector" are named, they shall, for the purposes of the Electrical Code, mean the "Building or Electrical Inspector" of the city or such person as the Board of Mayor and Aldermen has appointed and designated to administer and enforce the provisions of the Electrical Code.

(3) The recommended schedule of permit fees set forth therein are hereby adopted as in Section 10-205 of this ordinance.

**10-204 DEFINITION OF "MUNICIPALITY".**

Whenever the word "municipality" is used in the Electrical Code herein adopted, it shall be held to mean the "City of Spring Hill, Tennessee".

**10-205 FEE SCHEDULE.**

When reference is made to the "Fee Schedule" with regards to the Electrical Code herein amended to the National Electrical Code, 2023 Edition, the fees associated will refer to the structure laid out in Ordinance 23-19, Chapter 8-205.

**RESOLUTION 26-162**

**A RESOLUTION OF THE BOARD OF MAYOR AND ALDERMEN OF THE CITY OF SPRING HILL, TENNESSEE, EVALUATING A REQUEST FOR ADDITIONAL SEWER CAPACITY ALLOCATION FOR DOSBROS AND MOCHINUT LOCATED WITHIN SPRING HILL TOWNE CROSSING**

**WHEREAS**, the City of Spring Hill owns and operates a municipal wastewater system regulated by the Tennessee Department of Environment and Conservation (“TDEC”) and is currently operating under TDEC Consent Order WPC2025-0093; and

**WHEREAS**, the Board of Mayor and Aldermen (“BOMA”) adopted Ordinance 25-29 on January 5, 2026, establishing a comprehensive sewer capacity allocation framework and prohibiting issuance of new sewer capacity commitments except as expressly authorized therein; and

**WHEREAS**, Ordinance 25-29 established Group 1 allocations for developments with enforceable development agreements, including Spring Hill Towne Crossing, which received a total sewer allocation of 10,808 gallons per day (“GPD”);

**WHEREAS**, Catalyst Design Group submitted a request dated February 25, 2026, identifying proposed tenant flows within Spring Hill Towne Crossing, including Club Pilates at an estimated 40 GPD, DosBros at 1,330 GPD, and Mochinut at 630 GPD;

**WHEREAS**, the original sewer allocation request for the Publix Spring Hill Towne Crossing development included estimated flows for retail and shop space totaling approximately 15,738 GPD, including allocations associated with Shops A and Shops B tenant areas;

**WHEREAS**, BOMA finds that Spring Hill Towne Crossing is a Group 1 development under Ordinance 25-29 and has already received its sewer allocation under the adopted sewer capacity allocation framework; and

**WHEREAS**, Ordinance 25-29 does not authorize additional discretionary sewer allocations for developments included within the Group 1 allocation framework; and

**WHEREAS**, Section 2(F) of Ordinance 25-29 authorizes consideration of discretionary sewer reserve allocations only for nonresidential tenant improvements on properties excluded from Group 1 and Group 2 allocations; and

**WHEREAS**, Spring Hill Towne Crossing is expressly included within the Group 1 allocation framework and therefore does not qualify for consideration under Section 2(F) of Ordinance 25-29; and

**WHEREAS**, staff finds that approval of an additional sewer allocation for Club Pilates within Spring Hill Towne Crossing would require amendment of Ordinance 25-29 to create a specific exception or otherwise modify the adopted sewer allocation framework.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Mayor and Aldermen of the City of Spring Hill, Tennessee, as follows:

**SECTION 1.** The request for additional sewer allocation associated with DosBros and Mochinut within Spring Hill Towne Crossing is hereby denied because the project is part of a Group 1 development that has already received a sewer allocation pursuant to Ordinance 25-29.

**SECTION 2.** BOMA finds that approval of any additional sewer allocation for these tenants within Spring Hill Towne Crossing would require amendment of Ordinance 25-29.

**SECTION 3.** This Resolution shall take effect immediately upon its adoption, the public welfare requiring it.

**Passed and adopted by the Board of Mayor and Aldermen of the City of Spring Hill, Tennessee on the 1st day of June, 2026.**

\_\_\_\_\_  
Matt Fitterer, Mayor

ATTEST:

\_\_\_\_\_  
April Goad, City Recorder

LEGAL FORM APPROVED:

\_\_\_\_\_  
Patrick Carter, City Attorney

---

THOMPSON BURTON PLLC

A T T O R N E Y S A T L A W  
A PROFESSIONAL LIMITED LIABILITY COMPANY

1800 West End Avenue, Suite 1550  
Nashville, TN 37203  
www.thompsonburton.com

Alex Dickerson  
[alex@thompsonburton.com](mailto:alex@thompsonburton.com)

615-465-6000

March 11, 2026

**VIA ELECTRONIC MAIL TO STAFF**

Board of Mayor and Aldermen  
City of Spring Hill, Tennessee  
199 Town Center Parkway  
Spring Hill, Tennessee 37174

**Re: Application for sewer capacity reserve withdrawal of 2000 GPD**

Dear Mayor and Aldermen:

I represent CHM Spring Hill, LLC (“CHM”), which owns and develops the Publix-anchored Spring Hill Towne Center (the “Center”), which is located at Saturn Parkway and Port Royal Road. CHM hereby requests that it be placed on the March 16, 2026, BOMA meeting agenda to apply for a 2083 GPD allocation from the Sewer Capacity Reserve, as provided in Ordinance 25-29 (the “Moratorium Ordinance”) on behalf of its tenants: Club Pilates (123 GPD)<sup>1</sup>, Dos Bros (1330 GPD), and Mochinut Café (630 GPD). CHM and its tenants are eligible to apply for this allocation under the Moratorium Ordinance because the Center property was not included in Group 1 and 2 allocations and does not otherwise qualify for approval under the Moratorium Ordinance. A copy of the engineering request based on values calculates from the capacity appendix is attached as Exhibit A to this letter.

CHM obtained a shell building permit for the Center on March 12, 2024. On May 24, 2024, CHM paid sewer reserve fees for its retail tenant build-outs for an expected total capacity of 8480 GPD. See Ex. B, Water & Sewer Availability Application, invoice, and receipts. Construction of the shopping center was completed in December of 2025.

After Publix, the Center’s first tenant occupant was Lee Nails, a nail salon. It submitted its permit application in February of 2025 and received its tenant build out permit in March of 2025. Lee Nails was not required to pay additional sewer reserve fees to obtain a building permit because CHM paid those fees for all tenants in May of 2024. Lee Nails has constructed its tenant build out and currently operates the nail salon with full sewer capacity.

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<sup>1</sup> Although Club Pilates is best categorized as a retail store, its capacity at other locations indicates that the requested capacity for the Spring Hill location will be 123 GPD, so that is the reserve capacity that Club Pilates is requesting from BOMA.

CHM maintains that the Center’s additional three tenants should be treated in the same manner as Lee Nails and likewise be able to obtain building permits and capacity for their own projects. CHM and its tenants reasonably believed that capacity had already been reserved when CHM paid fees in 2024, and these tenants have incurred substantial capital costs planning to open their tenant stores within the Center.

Below is a table showing the timeline for each tenant’s build out application:

TENANT	CATEGORY	INITIAL CITY CONTACT RE PERMIT APPLICATION	PERMIT APPLICATION DATE	PLANS APPROVAL DATE	CAPACITY REQUEST
Club Pilates	Retail	Sept. 4, 2025	Sept. 4, 2025	Dec. 12, 2025	123 GPD
DosBros	Restaurant	Oct. 13, 2025	Oct. 27, 2025	N/A	1330 GPD
Mochinut	Restaurant	Oct. 20, 2025	N/A	N/A	630 GPD

In the instance of Club Pilates and DosBros, the permit applications were submitted prior to the enactment of the Sewer Moratorium.

Representatives of CHM, Club Pilates, DosBros, and Mochinut will be available to BOMA at next week’s meeting. We look forward to a productive discussion about what each of these tenants brings to the community and why BOMA should grant sewer allocation to each of them.

Sincerely,

Alex Dickerson  
Attorney for CHM Spring Hill, LLC

Enc. Ex. A – March 11, 2026, Engineering Letter reflecting Appendix C values for reserve request

Ex. B – Water & Sewer Availability Application, invoice and receipts for sewer capacity for tenant build-outs

CC: Patrick Carter, City Attorney  
J. Carter Napier, City Administrator  
Dan Allen, Asst. City Administrator  
Dara Sanders, Development Director

EXHIBIT A



March 11, 2026

Ms. Dara Sanders  
City of Spring Hill  
Development Services Department  
8060 Station Hill Drive  
P.O. Box 789  
Spring Hill, TN 37174

**Re: Publix Shopping Center  
Spring Hill Town Center Name**

Dear Dara,

During the approval process for this project, we had estimated the water, and sewer needs to include a total of 8,480 GPD for the two sets of shops. Below are the estimated flows for three of the tenants which now have been confirmed to occupy portions of the shop space. These flows are based on Appendix C, Table of Water/Wastewater Loads of the Spring Hill Code of Ordinances.

Club Pilates	40 GPD	Retail Employees Max Shift 2 at 20 GPD/Employee
DosBros	1,330 GPD	Restaurant: 38 Seats at 35 GPD/Seat
Mochinut	630 GPD	Restaurant: 18 Seats at 35 GPD/Seat
<b>Total</b>	<b>2,000 GPD</b>	

The shops above would therefore need 2,000 GPD of our estimated total of 8,480, leaving 6,480 GPD for the remaining unoccupied shop areas.

Please let me know if you have any questions regarding this request.

Best Regards,

**Catalyst Design Group**

D. Phillip Piercy, PE  
Principal, Senior Project Manager

NASHVILLE | MURFREESBORO | FRANKLIN | ORLANDO  
5100 Tennessee Avenue, Nashville, TN 37209  
615.622.7200 | www.catalyst-dg.com

02/23/2023 2:58:34 PM  
 Reviewed by: Ryan Chamblee, P.E., Thomas & Hutton  
 For: Spring Hill Planning Department  
 Status: Approved

EXHIBIT B



January 27, 2023

Mr. Peter Hughes  
 City of Spring Hill – Planning Department  
 5000 Northfield Lane, Building 600  
 Spring Hill, TN37174

**Re: Publix Spring Hill Towne Center  
 Parcel IDs: 060027 02600  
 Water & Sewer Availability Request**

Mr. Peter Hughes:

Please consider this request for a Letter of Water and Sewer Availability for the commercial development located at Jim Warren Parkway. The existing 7.17-acre site is currently vacant and has been mass-graded in preparation for the overall master development. The proposed project will consist of the following:

48,387 SF of grocery store – Use 0.15 GPD per SF	=	7,258 GPD
5,600 SF of additional shopping (Shops A) – Use 1.30 GPD per SF	=	7,280 GPD
8,000 SF of additional shopping (Shops B) – Use 0.15 GPD per SF	=	1,200 GPD
<hr/>		
Total Estimated New Flow		15,738 GPD
Existing Flow	=	0 GPD
<hr/>		
<b>Total Estimated Net Flow</b>		<b>15,738 GPD</b>

The proposed Publix and Shops A will be served by 299 LF of 6” and 170 LF of 8” sanitary sewer pipe to connect to the existing manhole that has been stubbed out by the overall development on the north/south drive adjacent to our property. Shops B will be served by 239 LF of 6” sanitary sewer pipe and connect to a cleanout that has been stubbed out as well on the south portion of the adjacent drive. In addition, Publix and Shops A will be served by 624 LF of 8” public water main extension from the 8” main provided the overall development in the drive adjacent to our western property boundary and Shops B will be served by a 4” public water main extension that will tap the existing 8” main in Jim Warren.

Please see the attached projected flow worksheet, sanitary sewer hydraulic calculations, fire hydrant results, and preliminary utility plans for the project. If you have any questions or comments, please feel free to contact me.

Best Regards,

**Catalyst Design Group**

Phillip Piercy PE  
 ppiercy@catalyst-dg.com

5100 Tennessee Avenue, Nashville, TN 37209  
 615.622.7200 | www.catalyst-dg.com

Note: The majority of the Estimated Demand Rates used below are from Nashville Metro Water Services Guide to New Construction, Appendix 3 - "Projected Flow Examples." This list has been supplemented with additional rates according to various resources. Supplemental rates that have been added are indented and italicized. Calculation assumptions have been noted in cell comments.

<b>ESTIMATED DEMAND</b>						
Discharge Facility	Design Unit	# of Units		Unit Flow (gpd)	Total Flow (gpd)	
		Existing	Proposed		Existing	Proposed
Single Family Dwelling	Per Dwelling			350		
<i>Multi-Family Housing (3 BR)</i>	<i>Per Dwelling</i>			350		
<i>Multi-Family Housing (2 BR)</i>	<i>Per Dwelling</i>			300		
<i>Multi-Family Housing (1 BR)</i>	<i>Per Dwelling</i>			250		
General Office Space	Per Employee			25		
<i>General Office Space</i>	<i>Per SF</i>			0.1		
Office / Warehouse Space	Per SF			0.1		
<i>Warehouse Distribution</i>	<i>Per SF</i>			0.025		
<i>Warehouse Self-Storage</i>	<i>Per Storage Unit</i>			0.2		
Schools w/ Showers & Cafeteria	Per Person			16		
Schools w/o Showers & Cafeteria	Per Person			12		
Boarding Schools / Dormitories	Per Person			75		
Motels at 65 Gal/Person (rooms only)	Per Person			130		
<i>Hotel</i>	<i>Per Room</i>			130		
Trailer Courts at 3 person/trailer	Per Trailer			225		
Restaurants	Per Seat			40		
<i>Restaurants (Full Service)</i>	<i>Per SF</i>			2.0		
<i>Restaurants (Counter Service or Fine Dining)</i>	<i>Per SF</i>		5,600	1.3		7,280
<i>Restaurants (Fast Food)</i>	<i>Per SF</i>			2.2		
Service Station	Per Fuel Island			1000		
Factories	Per Person Per 8HR Shift			25		
Shopping Centers (no food)	Per SF		48,387	0.15		7,258
<i>Retail</i>	<i>Per SF</i>		8,000	0.15		1,200
Hospitals	Per Bed			200		
Nursing Homes (+ 75 gallons for laundry)	Per Bed			120		
Child Care Center	Per child and Adult			10		
Laundromats	Per Machine			250		
Swimming Pools	Per Swimmer			10		
Theaters, Auditorium Type	Per Seat			5		
Retirement Living	Per Resident			100		
Church (With Kitchen)	Per Seat			5		
Car Wash (Stand alone)	Per Bay			500		
Barber/Salon	Per Station			200		
<b>Total Estimated Demand (gpd)</b>					<b>0</b>	<b>15,738</b>
					<b>Existing</b>	<b>Proposed</b>

5100 Tennessee Avenue  
Nashville, TN 37209  
Phone: 615.622.7200



Project name: Publix Spring Hill Towne Center  
Date: January 20, 2023  
Catalyst Project #: 20220191  
By: Scott Wilson  
Revised:

**Publix Spring Hill Towne Center- SANITARY SEWER HYDRAULIC ANALYSIS**

STRUCTURE		UNITS SERVED		SEWAGE FLOW (GPD)		PEAKING FACTOR	PEAK SEWAGE FLOW		PIPE DIAMETER (IN)	LENGTH (FT)	SLOPE (%)	FULL FLOW VELOCITY (FPS)	FULL FLOW CAPACITY	
FROM	TO	INCREMENT	TOTAL	INCREMENT	TOTAL		MILLIONS OF GALLONS PER DAY	CUBIC FEET PER SECOND					MILLIONS OF GALLONS PER DAY	CUBIC FEET PER SECOND
GROCERY CO	CO 2	0.0	0	7,258	7,258	4	0.029	0.045	4	30	1.00%	2.58	0.15	0.22
CO 1	A1	0.0	0	0	7,258	4	0.029	0.045	6	293	1.00%	3.38	0.43	0.66
A1	SHOPS A CO	0.0	0	0	7,258	4	0.029	0.045	8	76	0.50%	2.89	0.65	1.01
SHOPS A CO	EXMH 2	0.0	0	7,280	14,538	4	0.058	0.090	8	93	0.50%	2.89	0.65	1.01
SHOP B CO	EXMH 1	0.0	0	1,200	1,200	4	0.005	0.007	6	251	1.00%	3.38	0.43	0.66

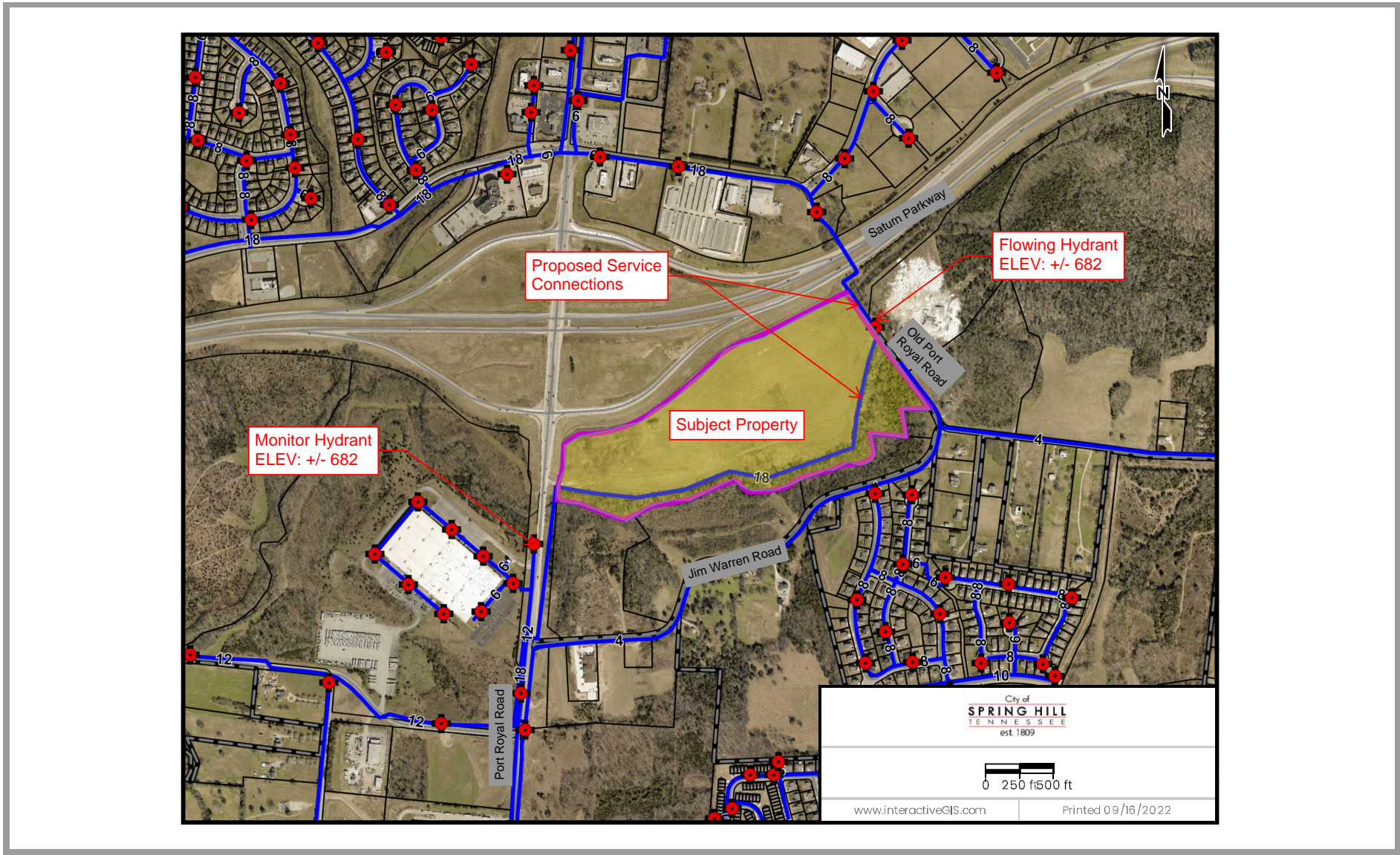
Notes:

1) The proposed project is a grocery with additional shopping space and with the following sewer demands sewage flow entering the proposed public system.

**Projected Water Flow**

Bedrooms	SF	GPD per unit	GPD
Grocery Store	48,387	0.15	7,258
Shops A	5,600	1.3	7,280
Shops B	8,000	0.15	1,200
	61,987	<b>Total GPD</b>	<b>15,738</b>
		<b>Total GPD</b>	<b>15,738</b>

C:\Users\swilson\Desktop\New folder (2)\2022191\_2023-01-25\_Sanitary Sewer Hydraulics



# WATER FLOW TEST REPORT

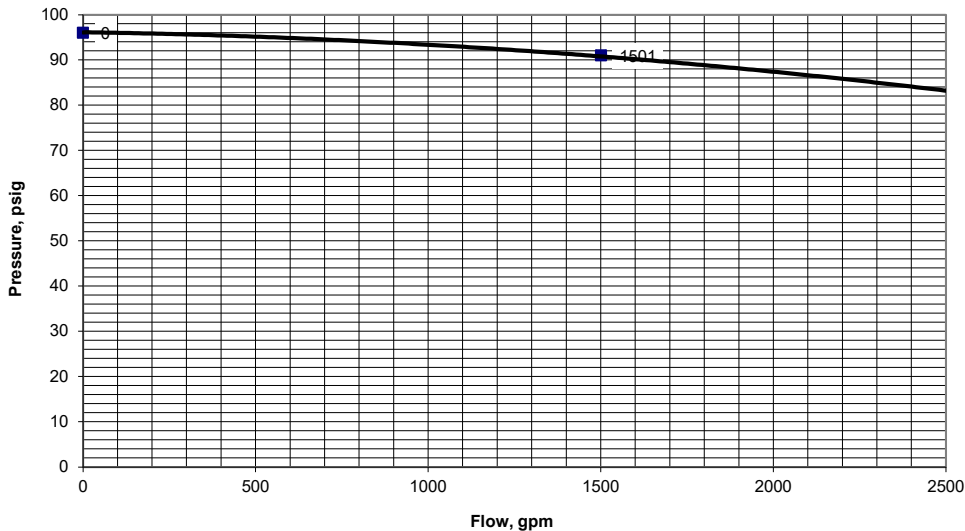


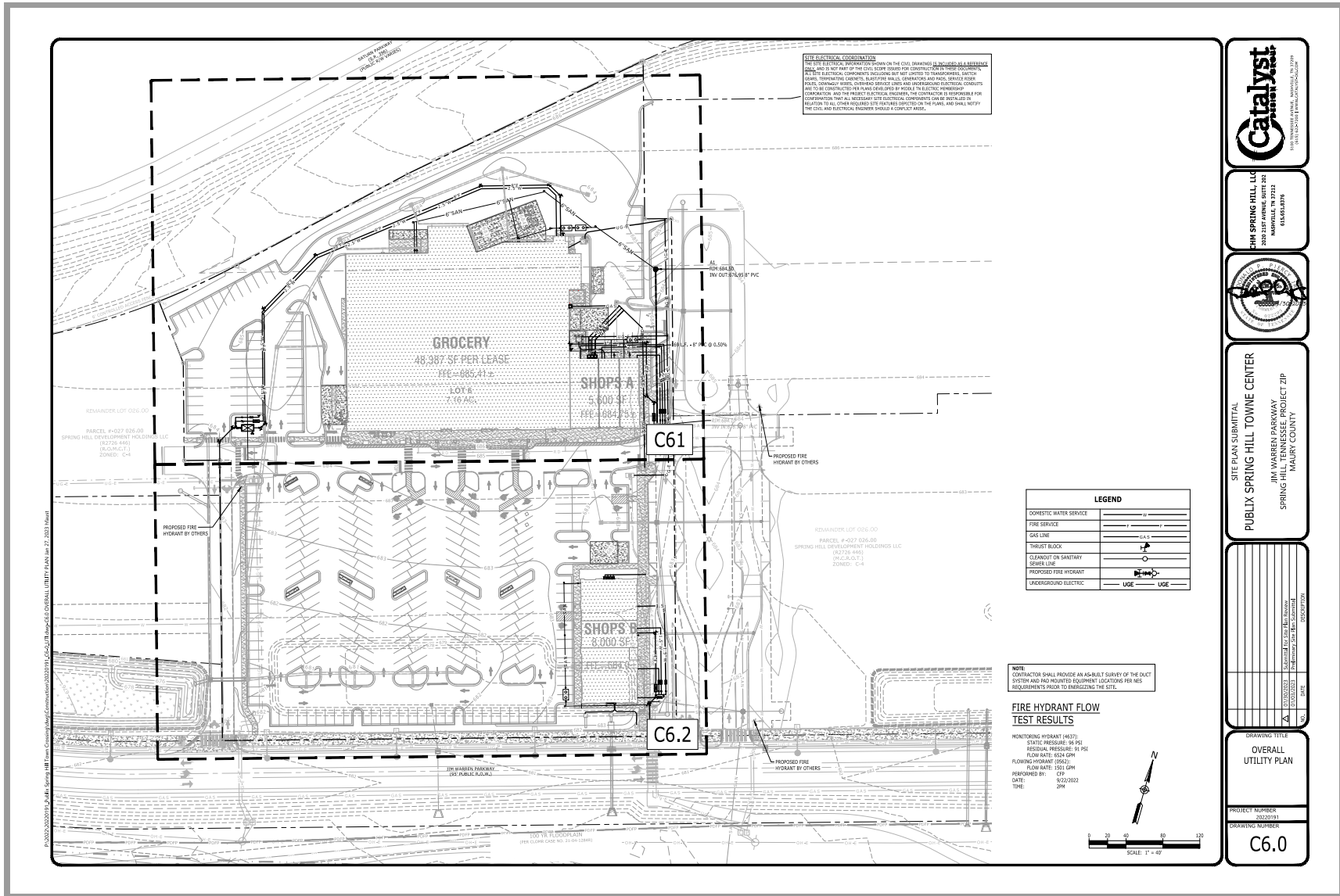
1508 Elm Hill Pike Ste. 108 615-742-0050  
 Nashville, TN 37210 615-742-1298 (fax)  
[www.centuryfp.com](http://www.centuryfp.com)

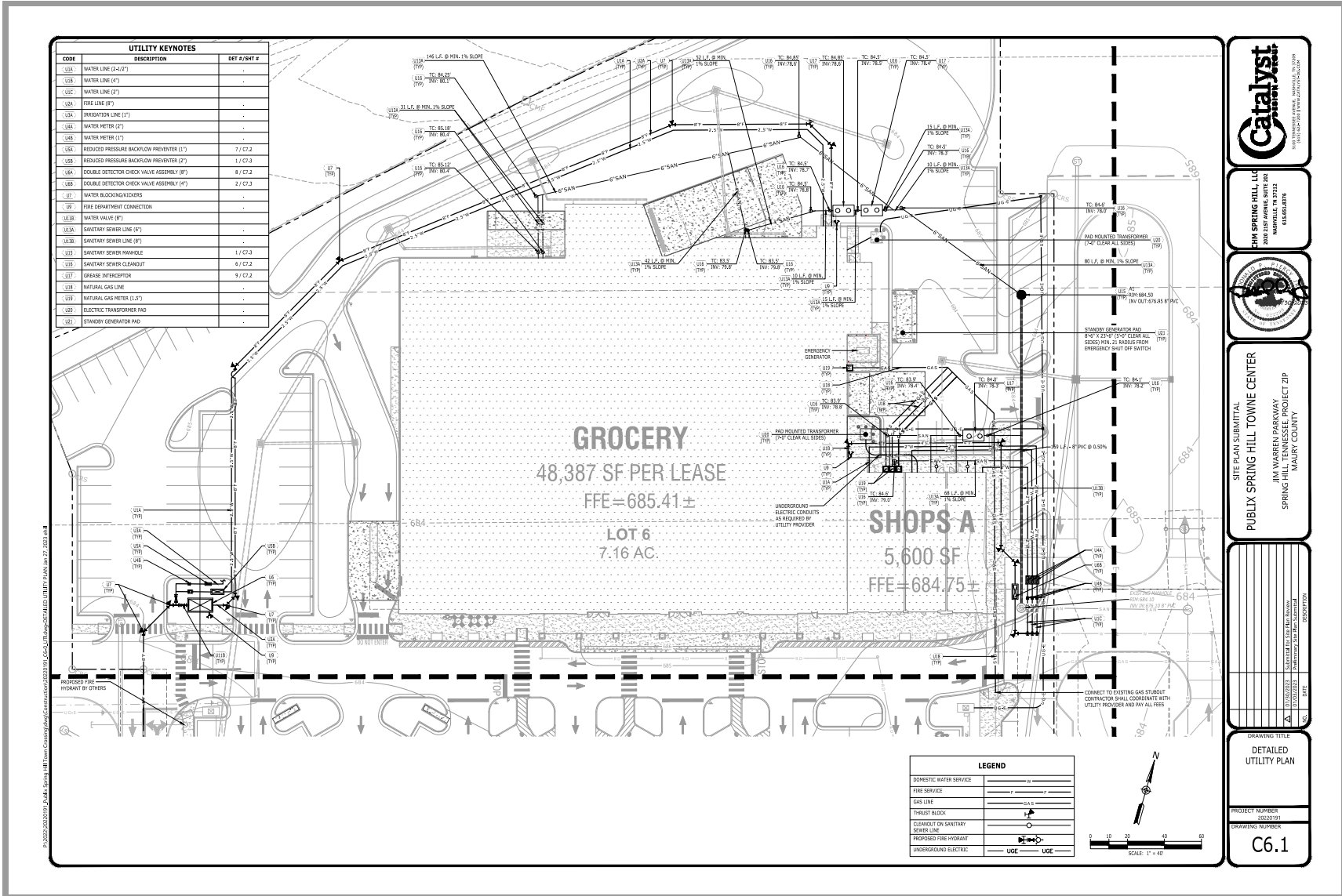
HYDRANT # & LOCATION: **4637 Port Royal Rd. & FH#0562 on Old Port Royal Rd.** DATE: **9/22/2022**  
 TEST BY: **CFP** Day or Week: **Thursday** TIME OF DAY: **2pm** MIN. OF FLOW: **3**  
 WATER SUPPLIED BY: **Spring Hill**  
 PURPOSE OF TEST: **Sprinkler design criteria**

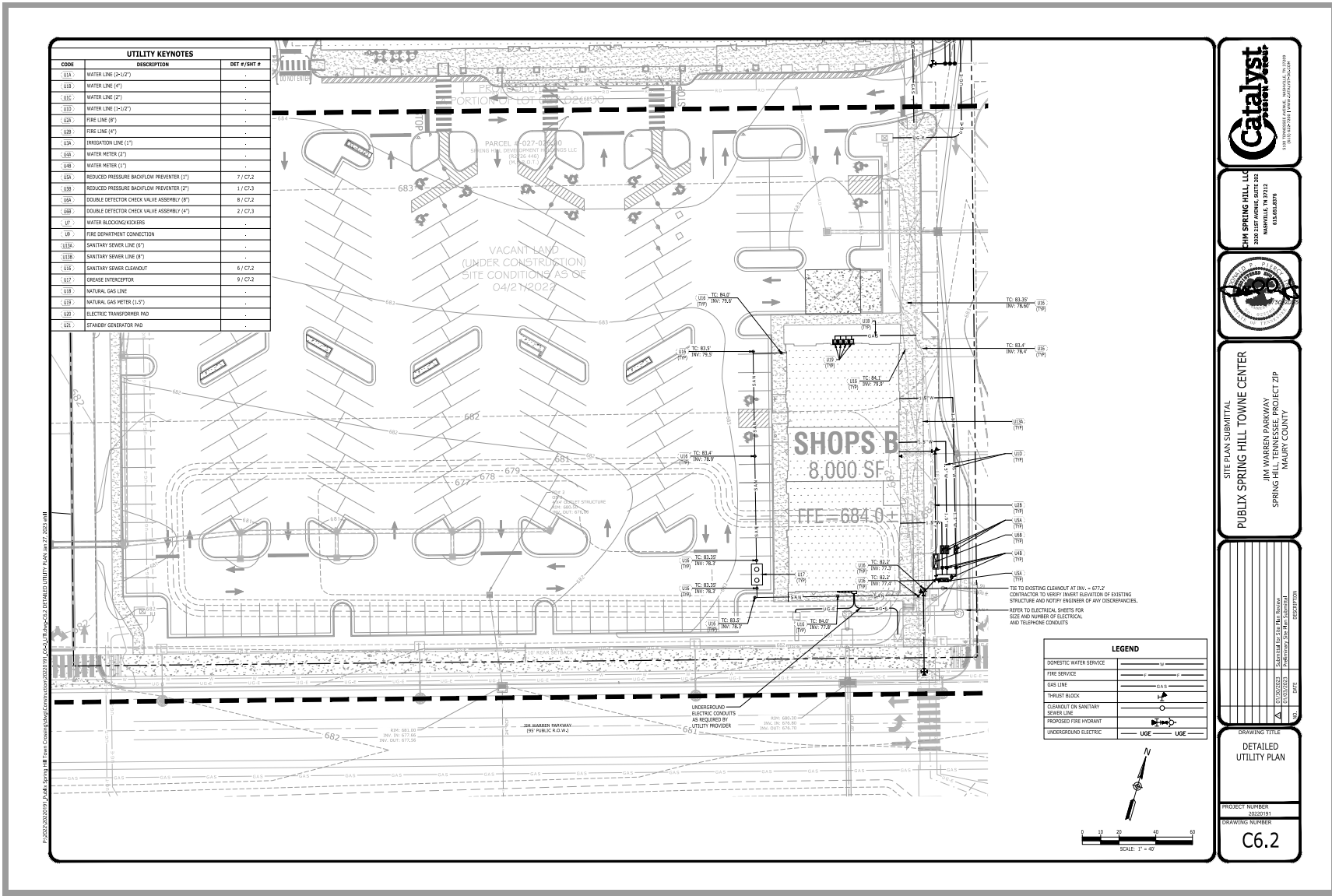
### DATA

FLOW HYDRANT(S)	A1	A2	A3
SIZE OPENING:	2.5	2.5	_____
COEFFICIENT:	0.9	0.9	_____
PITOT READING:	<b>80</b>	_____	_____
GPM:	<b>1501</b>	_____	0
TOTAL FLOW DURING TEST:	<b>1501</b> GPM		
STATIC READING:	<b>96</b> PSI	RESIDUAL:	<b>91</b> PSI
RESULTS:	AT 20 PSI RESIDUAL <b>6524</b> GPM		AT 0 PSI <b>7401</b> GPM
ESTIMATED CONSUMPTION:	<b>4502</b> GAL.		
REMARKS:			









CHM SPRING HILL, LLC  
200 W. WARREN PARKWAY, SUITE 202  
SPRING HILL, TENNESSEE 37174  
615.651.8774



SITE PLAN SUBMITTAL  
PUBLIX SPRING HILL TOWNE CENTER  
100 W. WARREN PARKWAY  
SPRING HILL, TENNESSEE 37174  
MAURY COUNTY

NO.	DATE	DESCRIPTION
1	07/20/2023	Final Design
2	07/20/2023	Final Design

DETAILED UTILITY PLAN  
PROJECT NUMBER: 20230301  
DRAWING NUMBER: C6.2

**INVOICE**

**BILLING CONTACT**  
 The Parks Group  
 The Parks Group  
 105 Franklin Rd  
 Franklin, TN 37064



INVOICE NUMBER	INVOICE DATE	INVOICE DUE DATE	INVOICE STATUS	INVOICE DESCRIPTION
00022870	05/24/2024	05/24/2024	Due	NONE

REFERENCE NUMBER	FEE NAME	TOTAL
C-00603-24	Backflow	\$75.00
	COM-Building Permit	\$42,348.62
	COM-Commercial Adequate Facilities Tax Fee	\$24,193.00
	COM-Commercial Adequate Facilities Tax Fee #1	\$500.00
	COM-Meter Set Fee	\$489.32
	COM-Meter Set Fee	\$826.80
	COM-Meter Set Fee	\$185.65
	COM-Plumbing Additional Water Fixture W/Drain	\$480.00
	COM-Plumbing Bath	\$500.00
	COM-Sewer Connection 6" Tap	\$1,300.00
	COM-Sewer Reserve	\$5,413.00
	COM-Water Reserve	\$2,982.00
	COM-Water Reserve	\$3,977.00
	COM-Water Reserve	\$7,953.00
COM-Water Tap Fee	\$1,900.00	
COM-Water Tap Fee	\$2,100.00	
1021 Jim Warren Pkwy Publix Spring Hill, TN 37174		<b>SUB TOTAL</b> \$95,223.39

**PAID**  
 041007  
 5.24.24  
 \$95,223.39

**TOTAL** \$95,223.39

**INVOICE**

**BILLING CONTACT**  
 The Parks Group  
 The Parks Group  
 105 Franklin Rd  
 Franklin, TN 37064



INVOICE NUMBER	INVOICE DATE	INVOICE DUE DATE	INVOICE STATUS	INVOICE DESCRIPTION
00022871	05/24/2024	05/24/2024	Due	NONE

REFERENCE NUMBER	FEE NAME	TOTAL	
C-00604-24	Backflow	\$50.00	
	COM-Building Permit	\$4,210.00	
	COM-Commercial Adequate Facilities Tax Fee	\$2,800.00	
	COM-Commercial Adequate Facilities Tax Fee #1	\$500.00	
	COM-Meter Set Fee	\$489.32	
	COM-Meter Set Fee	\$826.80	
	COM-Meter Set Fee	\$185.65	
	COM-Plumbing Additional Water Fixture W/Drain	\$540.00	
	COM-Plumbing Bath	\$500.00	
	COM-Sewer Connection 6" Tap	\$1,300.00	
	COM-Sewer Reserve	\$5,413.00	
	COM-Water Reserve	\$3,977.00	
	COM-Water Reserve	\$1,988.00	
	COM-Water Reserve	\$7,953.00	
COM-Water Tap Fee	\$2,100.00		
COM-Water Tap Fee	\$1,600.00		
2007 Market Creek Dr Shop A - Publix Spring Hill, TN 37174		<b>SUB TOTAL</b>	<b>\$34,432.77</b>

**TOTAL** \$34,432.77

PAID

Ch #1008  
 5-24-24  
 \$34,432.77

**INVOICE**

**BILLING CONTACT**  
 The Parks Group  
 The Parks Group  
 105 Franklin Rd  
 Franklin, TN 37064



INVOICE NUMBER	INVOICE DATE	INVOICE DUE DATE	INVOICE STATUS	INVOICE DESCRIPTION
00022872	05/24/2024	05/24/2024	Due	NONE

REFERENCE NUMBER	FEE NAME	TOTAL	
C-00605-24	Backflow	\$25.00	
	COM-Building Permit	\$6,010.00	
	COM-Commercial Adequate Facilities Tax Fee	\$4,000.00	
	COM-Commercial Adequate Facilities Tax Fee #1	\$500.00	
	COM-Meter Set Fee	\$489.32	
	COM-Meter Set Fee	\$185.65	
	COM-Meter Set Fee	\$826.80	
	COM-Plumbing Additional Water Fixture W/Drain	\$20.00	
	COM-Plumbing Bath	\$100.00	
	COM-Sewer Connection 6" Tap	\$1,300.00	
	COM-Sewer Reserve	\$5,413.00	
	COM-Water Reserve	\$7,953.00	
	COM-Water Reserve	\$2,982.00	
	COM-Water Reserve	\$3,977.00	
COM-Water Tap Fee	\$1,900.00		
COM-Water Tap Fee	\$2,100.00		
2001 Market Creek Dr Shop B - Publix Spring Hill, TN 37174		<b>SUB TOTAL</b>	<b>\$37,781.77</b>

**TOTAL** \$37,781.77

**PAID**  
 Out 1009  
 5-24-24  
 \$37,781.77

**Building & Zoning Office**  
Walter Harlan Building  
#5 Public Square (First Floor)  
Columbia, Tennessee 38401  
Phone 931-375-3001



Date: June 3, 2024

\$17,908.50 TOTAL

To Whom It May Concern:

The Adequate Facilities Privilege Tax for Publix will be \$13,809.30, Shop A will be \$1701.00 and Shop B will be \$2398.20 make checks payable to Maury County. If you have any question call me at 931-375-3006.

Thank You,

*Jack Morgan*  
Jackie Morgan, Assistant  
Maury County Building & Zoning Office

**Beth Tareco**

---

**From:** payroll@springhilltn.org  
**Sent:** Wednesday, June 5, 2024 12:10 PM  
**To:** Permits Account  
**Subject:** Receipt #R01540306

CITY OF SPRING HILL, TN  
199 TOWN CENTER PKWY  
SPRING HILL, TN 37174

-----  
DATE : 6/5/2024 12:09 PM  
OPER : NORTHFIELD 10  
TKBY : NORTHFIELD 10  
TERM : 10  
REC# : R01540306  
EG EnerGov  
00022870 95223.39  
- CAINVOICEFEE 42348.6200  
- CAINVOICEFEE 500.0000  
- CAINVOICEFEE 480.0000  
- CAINVOICEFEE 500.0000  
- CAINVOICEFEE 24193.0000  
- CAINVOICEFEE 1300.0000  
- CAINVOICEFEE 826.8000  
- CAINVOICEFEE 489.3200  
- CAINVOICEFEE 185.6500  
- CAINVOICEFEE 1900.0000  
- CAINVOICEFEE 2100.0000  
- CAINVOICEFEE 3977.0000  
- CAINVOICEFEE 2982.0000  
- CAINVOICEFEE 7953.0000  
- CAINVOICEFEE 5413.0000  
- CAINVOICEFEE 75.0000

Paid By:The Parks Group, (The Parks Group) CK 95223.39 REF:1007

**Beth Tareco**

---

**From:** payroll@springhilltn.org  
**Sent:** Wednesday, June 5, 2024 12:11 PM  
**To:** Permits Account  
**Subject:** Receipt #R01540308

CITY OF SPRING HILL, TN  
199 TOWN CENTER PKWY  
SPRING HILL, TN 37174

-----  
DATE : 6/5/2024 12:10 PM  
OPER : NORTHFIELD 10  
TKBY : NORTHFIELD 10  
TERM : 10  
REC# : R01540308  
EG EnerGov  
00022871 34432.77  
- CAINVOICEFEE 4210.0000  
- CAINVOICEFEE 500.0000  
- CAINVOICEFEE 540.0000  
- CAINVOICEFEE 500.0000  
- CAINVOICEFEE 2800.0000  
- CAINVOICEFEE 1300.0000  
- CAINVOICEFEE 185.6500  
- CAINVOICEFEE 489.3200  
- CAINVOICEFEE 826.8000  
- CAINVOICEFEE 1600.0000  
- CAINVOICEFEE 2100.0000  
- CAINVOICEFEE 3977.0000  
- CAINVOICEFEE 7953.0000  
- CAINVOICEFEE 1988.0000  
- CAINVOICEFEE 5413.0000  
- CAINVOICEFEE 50.0000

Paid By: The Parks Group, (The Parks Group) CK 34432.77 REF:1008

**Beth Tareco**

---

**From:** payroll@springhilltn.org  
**Sent:** Wednesday, June 5, 2024 12:12 PM  
**To:** Permits Account  
**Subject:** Receipt #R01540309

CITY OF SPRING HILL, TN  
199 TOWN CENTER PKWY  
SPRING HILL, TN 37174

-----  
DATE : 6/5/2024 12:11 PM  
OPER : NORTHFIELD 10  
TKBY : NORTHFIELD 10  
TERM : 10  
REC# : R01540309  
EG EnerGov  
00022872 37781.77  
- CAINVOICEFEE 6010.0000  
- CAINVOICEFEE 100.0000  
- CAINVOICEFEE 20.0000  
- CAINVOICEFEE 500.0000  
- CAINVOICEFEE 4000.0000  
- CAINVOICEFEE 1300.0000  
- CAINVOICEFEE 489.3200  
- CAINVOICEFEE 826.8000  
- CAINVOICEFEE 185.6500  
- CAINVOICEFEE 2100.0000  
- CAINVOICEFEE 1900.0000  
- CAINVOICEFEE 2982.0000  
- CAINVOICEFEE 3977.0000  
- CAINVOICEFEE 7953.0000  
- CAINVOICEFEE 5413.0000  
- CAINVOICEFEE 25.0000

Paid By: The Parks Group, (The Parks Group) CK 37781.77 REF:1009

**RESOLUTION 26-170**

**TO ACCEPT A DONATION OF TWELVE (12) TV MOUNTS FROM  
COLUMBIA WAREHOUSE FOR THE NEW SPRING HILL WATER  
OPERATIONS BUILDING**

**WHEREAS**, Spring Hill Water is in the process of outfitting the new Water Operations building to support operational and administrative functions, and;

**WHEREAS**, Columbia Warehouse has offered to donate twelve (12) TV mounts for use throughout the new Water Operations building, and;

**WHEREAS**, the donated equipment will support communications, monitoring capabilities, meeting spaces, and daily operational needs within the facility, and;

**WHEREAS**, acceptance of this donation provides operational benefit to Spring Hill Water at no cost to the City, and;

**WHEREAS**, staff recommends acceptance of this donation as being in the best interest of the City and Spring Hill Water operations.

**NOW, THEREFORE BE IT RESOLVED**, that the City of Spring Hill, Board of Mayor and Aldermen hereby accepts the donation of twelve (12) TV mounts from Columbia Warehouse for use in the new Spring Hill Water Operations building.

Passed and adopted by the Board of Mayor and Aldermen of the City of Spring Hill, Tennessee on the 1st day of June, 2026.

\_\_\_\_\_  
Matt Fitterer, Mayor

ATTEST:

LEGAL FORM APPROVED:

\_\_\_\_\_  
April Goad, City Recorder

\_\_\_\_\_  
Patrick Carter, City Attorney



## STAFF MEMORANDUM

**TO:** Board of Mayor and Aldermen  
**FROM:** Dan Allen, Assistant City Administrator, General Manager Water  
**DATE:** 5/26/2026  
**SUBJECT:** Acceptance of Donation – TV Mounts for Water Operations Building

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**RECOMMENDATION:** Staff recommends acceptance of a donation from Columbia Warehouse consisting of twelve (12) TV mounts for use in the new Spring Hill Water Operations building.

**BACKGROUND:** Spring Hill Water is in the process of outfitting the new Water Operations building to support operational and administrative functions. Columbia Warehouse has offered to donate twelve (12) TV mounts to be installed throughout the facility to support communications, monitoring, and meeting space functionality.

The donated equipment will be utilized within the new Water Operations building and will assist staff in supporting daily operations and internal communications.

**JUSTIFICATION:** Acceptance of this donation provides operational benefit to Spring Hill Water by supplying needed equipment for the new facility at no cost to the City. The donation supports the efficient setup of the building and reduces future equipment procurement needs.

Staff believes acceptance of the donation is in the best interest of the City and Spring Hill Water operations.

**FINANCIAL IMPACT:** There is no financial impact associated with acceptance of this donation.

**SUPPORTING DOCUMENTS:** None.



City of Spring Hill | Spring Hill Water  
199 Town Center Parkway  
Spring Hill, Tennessee 37174  
dan.allen@springhilltn.org  
931-451-0246

**ORDINANCE NO. 26-08**

**AN ORDINANCE OF THE CITY OF SPRING HILL, TENNESSEE, THE FOURTH AMENDMENT OF THE FISCAL YEAR 2025-26 BUDGET**

**WHEREAS**, the Board of Mayor and Aldermen has been made aware that the previously approved budget for the fiscal year July 1, 2025 through June 30, 2026 needs to be amended; and

**WHEREAS**, the Board of Mayor and Aldermen desire to amend Ordinance 25-13, the same being the Appropriation Ordinance for the City of Spring Hill, Tennessee for the Fiscal Year July 1, 2025 through June 30, 2026;

**NOW THEREFORE BE IT ORDAINED BY THE CITY OF SPRING HILL, TENNESSEE, AS FOLLOWS:**

**SECTION 1.** That amounts hereinafter set out to constitute the estimated revenues and the budgeted expenditures for the City of Spring Hill, Tennessee, and the said sums specified herein are hereby appropriated for the purpose of meeting the expenses of the various departments and programs of the City of Spring Hill for the fiscal year beginning July 1, 2025 and ending June 30, 2026, to wit:

**LINE-ITEM AMENDMENTS**

GL Code	R/E	Division	Notes	Fund Balance	Revenue	Expenditures	Effect
110-41100-57204	E	Legislation	Transportation Subsidy			-\$26,000.00	Decrease Expenditures
110-41200-52111	E	Judicial	Postage			\$2,000.00	Increase Expenditures
110-41310-51111	E	Administration	Salaries			\$39,000.00	Increase Expenditures
110-41310-52545	E	Administration	Consultant's Services			\$42,000.00	Increase Expenditures
110-41310-52833	E	Administration	Training			-\$2,000.00	Decrease Expenditures
110-41310-53261	E	Administration	Clothing			-\$53.00	Decrease Expenditures
110-41310-55112	E	Administration	PEP Insurance Coverage			\$49,993.00	Increase Expenditures
110-41320-52351	E	Communications	Memberships			-\$100.00	Decrease Expenditures
110-41320-53261	E	Communications	Clothing			-\$1,208.00	Decrease Expenditures

110-41500-51122	E	Finance	Wages			-\$12,000.00	Decrease Expenditures
110-41500-55932	E	Finance	Merchant Service Credit Card Fees			\$5,000.00	Increase Expenditures
110-41500-56324	E	Finance	2020 Series Arbitrage Rebate			\$102,299.00	Increase Expenditures
110-41641-51421	E	Information Technology	Health Insurance			-\$3,000.00	Decrease Expenditures
110-41641-52721	E	Information Technology	Office Equipment Contracts			-\$88,000.00	Decrease Expenditures
110-41641-52722	E	Information Technology	Contract IT Operation/Services			-\$53,000.00	Decrease Expenditures
110-41641-52723	E	Information Technology	Subscription Services			-\$7,000.00	Decrease Expenditures
110-41641-52724	E	Information Technology	Support Services			-\$12,000.00	Decrease Expenditures
110-41641-52833	E	Information Technology	Training			-\$7,000.00	Decrease Expenditures
110-41641-53261	E	Information Technology	Clothing			-\$195.00	Decrease Expenditures
110-41642-51111	E	GIS	Salaries			\$6,500.00	Increase Expenditures
110-41642-51421	E	GIS	Health Insurance			\$5,000.00	Increase Expenditures
110-41642-52549	E	GIS	Other Professional Services			\$28,326.00	Increase Expenditures
110-41642-55112	E	GIS	PEP Insurance Coverage			\$1,829.00	Increase Expenditures
110-41650-51111	E	Human Resources	Salaries			-\$75,096.83	Decrease Expenditures
110-41650-51411	E	Human Resources	FICA			-\$7,000.00	Decrease Expenditures
110-41650-51503	E	Human Resources	Picnics			-\$89.00	Decrease Expenditures

110-41650-53261	E	Human Resources	Clothing				-\$310.00	Decrease Expenditures
110-41700-52611	E	Capital Improvement Program Administration	Repairs and Maintenance Motor Vehicles				-\$500.00	Decrease Expenditures
110-41700-52691	E	Capital Improvement Program Administration	Repair and Maintenance - Other				-\$4,000.00	Decrease Expenditures
110-41700-53261	E	Capital Improvement Program Administration	Clothing				-\$529.00	Decrease Expenditures
110-41800-51111	E	Facilities	Salaries				-\$55,000.00	Decrease Expenditures
110-41800-51421	E	Facilities	Health Insurance				-\$30,000.00	Decrease Expenditures
110-41800-51461	E	Facilities	Workers Comp				-\$19,562.00	Decrease Expenditures
110-41800-52411	E	Facilities	Electric				-\$13,000.00	Decrease Expenditures
110-41800-52611	E	Facilities	Repairs and Maintenance Motor Vehicles				-\$12,000.00	Decrease Expenditures
110-41800-53261	E	Facilities	Clothing				-\$1,776.00	Decrease Expenditures
110-41800-55112	E	Facilities	PEP Insurance Coverage				-\$53,330.00	Decrease Expenditures
110-41800-55311	E	Facilities	Building and Office Rental				-\$173,101.00	Decrease Expenditures
110-41800-59411	E	Facilities	Vehicles				-\$40,016.00	Decrease Expenditures
110-42110-51111	E	Police Administration	Salaries				\$55,000.00	Increase Expenditures
110-42110-51151	E	Police Administration	Other Salaries				\$43,200.00	Increase Expenditures
110-42110-51341	E	Police Administration	Christmas Bonus				-\$281.00	Decrease Expenditures

110-42110-51421	E	Police Administration	Health Insurance			\$47,000.00	Increase Expenditures
110-42110-51431	E	Police Administration	Employee Retirement Plan			\$17,000.00	Increase Expenditures
110-42110-52611	E	Police Administration	Repairs and Maintenance Motor Vehicles			-\$4,000.00	Decrease Expenditures
110-42110-55112	E	Police Administration	PEP Insurance Coverage			\$79,811.00	Increase Expenditures
110-42121-51122	E	Police Criminal Investigation	Wages			-\$35,000.00	Decrease Expenditures
110-42121-51411	E	Police Criminal Investigation	FICA			-\$5,000.00	Decrease Expenditures
110-42121-51421	E	Police Criminal Investigation	Health Insurance			-\$1,725.00	Decrease Expenditures
110-42121-52991	E	Police Criminal Investigation	Other Contractual Services			\$1,725.00	Increase Expenditures
110-42121-53261	E	Police Criminal Investigation	Clothing			-\$3,406.00	Decrease Expenditures
110-42123-51122	E	Police Field Operations	Wages			\$90,261.00	Increase Expenditures
110-42123-51222	E	Police Field Operations	Hourly - Overtime			-\$10,000.00	Decrease Expenditures
110-42123-51421	E	Police Field Operations	Health Insurance			\$65,000.00	Increase Expenditures
110-42123-51431	E	Police Field Operations	Employee Retirement Plan			\$20,000.00	Increase Expenditures
110-42123-51461	E	Police Field Operations	Workers Comp			\$55,573.00	Increase Expenditures
110-42123-53261	E	Police Field Operations	Clothing			-\$1,190.00	Decrease Expenditures
110-42123-53311	E	Police Field Operations	Gas, Oil, Diesel Fuel, Grease, Etc.			\$24,000.00	Increase Expenditures
110-42123-55112	E	Police Field Operations	PEP Insurance Coverage			\$27,921.00	Increase Expenditures

110-42130-53291	E	Police Highway Safety Grant	Other Operating Supplies				-\$25,379.00	Decrease Expenditures
110-42140-51122	E	Police Drug Investigation and Control	Wages				\$12,000.00	Increase Expenditures
110-42140-51421	E	Police Drug Investigation and Control	Health Insurance				\$7,000.00	Increase Expenditures
110-42140-51431	E	Police Drug Investigation and Control	Employee Retirement Plan				\$1,500.00	Increase Expenditures
110-42140-52518	E	Police Drug Investigation and Control	Veterinary Services				\$413.00	Increase Expenditures
110-42140-53261	E	Police Drug Investigation and Control	Clothing				-\$1,022.00	Decrease Expenditures
110-42150-51421	E	Police Support	Health Insurance				\$45,000.00	Increase Expenditures
110-42150-53261	E	Police Support	Clothing				-\$32.00	Decrease Expenditures
110-42150-53276	E	Police Support	Evidence Supplies				\$450.00	Increase Expenditures
110-42160-52411	E	PD Building & Grounds	Electric				\$50,000.00	Increase Expenditures
110-42210-55112	E	Fire Administration	PEP Insurance Coverage				\$17,748.00	Increase Expenditures
110-42220-51222	E	Fire Operations	Hourly - Overtime				\$245,000.00	Increase Expenditures
110-42220-51431	E	Fire Operations	Employee Retirement Plan				\$50,000.00	Increase Expenditures
110-42230-53261	E	Fire Training	Clothing				-\$409.00	Decrease Expenditures
110-42230-55112	E	Fire Training	PEP Insurance Coverage				\$29,653.00	Increase Expenditures
110-42240-51111	E	Fire Marshal	Salaries				-\$5,000.00	Decrease Expenditures
110-42500-51341	E	Emergency Operations	Christmas Bonus				-\$62.00	Decrease Expenditures

110-42500-53261	E	Emergency Operations	Clothing				-\$900.00	Decrease Expenditures
110-43100-51222	E	Public Works Administration	Hourly - Overtime				-\$1,250.00	Decrease Expenditures
110-43100-51341	E	Public Works Administration	Christmas Bonus				-\$156.00	Decrease Expenditures
110-43100-51461	E	Public Works Administration	Workers Comp				-\$1,489.00	Decrease Expenditures
110-43100-53261	E	Public Works Administration	Clothing				-\$994.00	Decrease Expenditures
110-43110-51341	E	Streets	Christmas Bonus				-\$2,164.00	Decrease Expenditures
110-43110-52672	E	Streets	Sidewalk - New				-\$98,000.00	Decrease Expenditures
110-43110-52681	E	Streets	Repair and Maintenance Roads and Streets				-\$259,061.00	Decrease Expenditures
110-43110-53261	E	Streets	Clothing				-\$151.00	Decrease Expenditures
110-43110-55112	E	Streets	PEP Insurance Coverage				-\$2,447.00	Decrease Expenditures
110-43120-53261	E	Traffic	Clothing				-\$323.00	Decrease Expenditures
110-43120-53311	E	Traffic	Gas, Oil, Diesel Fuel, Grease, Etc.				\$1,996.00	Increase Expenditures
110-43130-53261	E	Construction	Clothing				-\$3,108.00	Decrease Expenditures
110-43130-53311	E	Construction	Gas, Oil, Diesel Fuel, Grease, Etc.				\$20,000.00	Increase Expenditures
110-43170-51461	E	Fleet	Workers Comp				-\$91.00	Decrease Expenditures
110-43170-53261	E	Fleet	Clothing				-\$1,549.00	Decrease Expenditures
110-44400-51341	E	Recreation	Christmas Bonus				-\$708.00	Decrease Expenditures

110-44400-51421	E	Recreation	Health Insurance					-\$10,000.00	Decrease Expenditures
110-44400-51461	E	Recreation	Workers Comp					-\$8,299.00	Decrease Expenditures
110-44400-53141	E	Recreation	Portable Electronic Devices					-\$1,200.00	Decrease Expenditures
110-44400-53261	E	Recreation	Clothing					-\$250.00	Decrease Expenditures
110-44400-53311	E	Recreation	Gas, Oil, Diesel Fuel, Grease, Etc.					-\$1,500.00	Decrease Expenditures
110-44400-53321	E	Recreation	Vehicle Parts and Repairs					-\$1,500.00	Decrease Expenditures
110-44400-55331	E	Recreation	Machinery and Equipment Rental					-\$5,000.00	Decrease Expenditures
110-44420-51122	E	Senior Center	Wages					-\$5,000.00	Decrease Expenditures
110-44420-51341	E	Senior Center	Christmas Bonus					-\$125.00	Decrease Expenditures
110-44700-52411	E	Parks Maintenance	Electric					-\$10,000.00	Decrease Expenditures
110-44700-52421	E	Parks Maintenance	Water					-\$30,000.00	Decrease Expenditures
110-44700-52832	E	Parks Maintenance	Meals and Entertainment					-\$750.00	Decrease Expenditures
110-44700-52833	E	Parks Maintenance	Training					-\$655.00	Decrease Expenditures
110-44700-52841	E	Parks Maintenance	Lodging					-\$1,200.00	Decrease Expenditures
110-44700-52845	E	Parks Maintenance	Registration					-\$250.00	Decrease Expenditures
110-44700-52846	E	Parks Maintenance	Food -Per Diem					-\$500.00	Decrease Expenditures
110-44700-53112	E	Parks Maintenance	Office Supplies - General					-\$750.00	Decrease Expenditures

110-44700-53261	E	Parks Maintenance	Clothing				-\$1,024.00	Decrease Expenditures
110-44700-55112	E	Parks Maintenance	PEP Insurance Coverage				-\$5,147.00	Decrease Expenditures
110-44700-59421	E	Parks Maintenance	Machinery and Equipment				-\$13,104.00	Decrease Expenditures
110-44800-51122	E	Library	Wages				\$22,000.00	Increase Expenditures
110-44800-51421	E	Library	Health Insurance				\$27,000.00	Increase Expenditures
110-44800-51431	E	Library	Employee Retirement Plan				\$5,000.00	Increase Expenditures
110-44800-51461	E	Library	Workers Comp				\$521.00	Increase Expenditures
110-44800-55112	E	Library	PEP Insurance Coverage				\$5,197.00	Increase Expenditures
110-46100-51111	E	Planning	Salaries				-\$130,000.00	Decrease Expenditures
110-46100-51341	E	Planning	Christmas Bonus				-\$782.00	Decrease Expenditures
110-46100-51421	E	Planning	Health Insurance				-\$5,000.00	Decrease Expenditures
110-46100-51431	E	Planning	Employee Retirement Plan				-\$2,000.00	Decrease Expenditures
110-46100-51461	E	Planning	Workers Comp				-\$1,940.00	Decrease Expenditures
110-46100-52312	E	Planning	Advertising and Publications-Marketing				-\$1,000.00	Decrease Expenditures
110-46100-52545	E	Planning	Consultant's Services				-\$135,000.00	Decrease Expenditures
110-46100-52549	E	Planning	Other Professional Services				\$403,389.00	Increase Expenditures
110-46100-52611	E	Planning	Repairs and Maintenance Motor Vehicles				-\$6,000.00	Decrease Expenditures

110-46100-52833	E	Planning	Training			-\$10,000.00	Decrease Expenditures
110-46100-52991	E	Planning	Other Contractual Services			\$25,500.00	Increase Expenditures
110-46100-53261	E	Planning	Clothing			-\$1,813.00	Decrease Expenditures
110-46200-51111	E	Codes	Salaries			-\$15,000.00	Decrease Expenditures
110-46200-51122	E	Codes	Wages			-\$33,000.00	Decrease Expenditures
110-46200-51222	E	Codes	Hourly - Overtime			-\$1,000.00	Decrease Expenditures
110-46200-51411	E	Codes	FICA			-\$9,000.00	Decrease Expenditures
110-46200-51431	E	Codes	Employee Retirement Plan			-\$5,000.00	Decrease Expenditures
110-46300-51111	E	Engineering	Salaries			-\$40,500.00	Decrease Expenditures
110-46300-51122	E	Engineering	Wages			-\$17,000.00	Decrease Expenditures
110-46300-51411	E	Engineering	FICA			-\$4,000.00	Decrease Expenditures
110-46300-51421	E	Engineering	Health Insurance			-\$17,000.00	Decrease Expenditures
110-46300-51461	E	Engineering	Workers Comp			-\$10,825.00	Decrease Expenditures
110-46300-52541	E	Engineering	Consulting Engineering			-\$20,000.00	Decrease Expenditures
110-46300-52611	E	Engineering	Repairs and Maintenance Motor Vehicles			-\$20,000.00	Decrease Expenditures
110-46300-52691	E	Engineering	Repair and Maintenance - Other			-\$13,000.00	Decrease Expenditures
110-46300-53261	E	Engineering	Clothing			-\$4,524.00	Decrease Expenditures

110-46300-53311	E	Engineering	Gas, Oil, Diesel Fuel, Grease, Etc.					-\$10,000.00	Decrease Expenditures
110-46300-59411	E	Engineering	Vehicles					-\$8,632.00	Decrease Expenditures
110-46300-59701	E	Engineering	Furniture					-\$1,964.00	Decrease Expenditures
110-47220-51111	E	Microbusiness Specialist	Salaries					\$3,821.23	Increase Expenditures
110-47220-51411	E	Microbusiness Specialist	FICA					\$292.32	Increase Expenditures
110-47220-51431	E	Microbusiness Specialist	Employee Retirement Plan					\$78.28	Increase Expenditures
410-52010-55112	E	Utilities Administration	PEP Insurance Coverage					\$220,115.00	Increase Expenditures
410-52050-51421	E	Utility Billing	Health Insurance					\$45,000.00	Increase Expenditures
410-52050-55112	E	Utility Billing	PEP Insurance Coverage					\$3,172.35	Increase Expenditures
410-52050-55931	E	Utility Billing	Bank Service Charges					\$16,502.00	Increase Expenditures
410-52050-55932	E	Utility Billing	Merchant Service Credit Card Fees					\$140,488.00	Increase Expenditures
410-52100-51341	E	Water Treatment Plant	Christmas Bonus					-\$625.00	Decrease Expenditures
410-52100-51461	E	Water Treatment Plant	Workers Comp					-\$5,012.00	Decrease Expenditures
410-52100-55112	E	Water Treatment Plant	PEP Insurance Coverage					-\$72,673.00	Decrease Expenditures
410-52110-53531	E	Water Distribution	Water Purchased for Resale					\$535,404.00	Increase Expenditures
410-52117-59701	E	SPARTAN	Furniture					-\$11,721.00	Decrease Expenditures
410-52210-51122	E	Waste Water Treatment Plant	Wages					\$45,000.00	Increase Expenditures

410-52210-51431	E	Waste Water Treatment Plant	Employee Retirement Plan			\$7,000.00	Increase Expenditures
410-52220-51122	E	Sewer Collection	Wages			-\$85,000.00	Decrease Expenditures
410-52220-51341	E	Sewer Collection	Christmas Bonus			-\$3,126.00	Decrease Expenditures
410-52060-57607	E	General Fund Support Service	Operating Transfer Out To- 18-75			- \$2,805,963.01	Decrease Expenditures
410-27111	FB	Fund Balance - Unappropriated		\$1,971,438.66			Increase Fund Balance
110-41100-34616	R	Legislation	Operating Transfer In To Support Services IS Revenue - Water & Sewer		\$3,181,581.50	-	Decrease Revenue
110-41310-34616	R	Administration	Operating Transfer In To Support Services IS Revenue - Water & Sewer		\$407,254.71		Increase Revenue
110-41320-34616	R	Communications	Operating Transfer In To Support Services IS Revenue - Water & Sewer		-\$8,880.01		Decrease Revenue
110-41500-34616	R	Finance	Operating Transfer In To Support Services IS Revenue - Water & Sewer		\$116,455.69		Increase Revenue
110-41641-34616	R	Information Technology	Operating Transfer In To Support Services IS Revenue - Water & Sewer		-\$62,755.09		Decrease Revenue
110-41650-34616	R	Human Resources	Operating Transfer In To Support Services IS Revenue - Water & Sewer		-\$5,758.09		Decrease Revenue
110-41800-34616	R	Facilities	Operating Transfer In To Support Services IS Revenue - Water & Sewer		-\$12,947.42		Decrease Revenue
110-46300-34616	R	Engineering	Operating Transfer In To Support Services IS Revenue - Water & Sewer		-\$13,349.30		Decrease Revenue
110-27111	FB	Fund Balance - Unappropriated		-\$2,761,561.01			Decrease Fund Balance
110-42121-53295	E	Police Criminal Investigation	Other Operating Supplies - ICAC Grant			\$5,517.58	Increase Expenditures

110-42121-33406	R	Police Criminal Investigation	ICAC Grant		\$5,517.58		Increase Revenue
110-43120-59421	E	Traffic	Machinery and Equipment			\$76,071.00	Increase Expenditures
110-43120-33431	R	Traffic	TDOT Reimbursement		\$76,071.00		Increase Revenue
110-42200-59802	E	Fire	Fire Apparatus			- \$1,881,733.00	Decrease Expenditures
110-42210-59802	E	Fire Administration	Fire Apparatus			\$588,267.00	Increase Expenditures
110-42220-59802	E	Fire Operations	Fire Apparatus			\$2,528,466.00	Increase Expenditures
110-27111	FB	Fund Balance - Unappropriated		-\$1,235,000.00			Decrease Fund Balance
150-42200-59411	E	Fire	Vehicles			- \$1,235,000.00	Decrease Expenditures
150-27111	FB	Fund Balance - Unappropriated		\$1,235,000.00			Increase Fund Balance
416-43150-55411	E	Stormwater	Depreciation Expense			\$400,000.00	Increase Expenditures
416-27111	FB	Fund Balance - Unappropriated		-\$400,000.00			Decrease Fund Balance
313-48044-59125	E	Mahlon Moore and Battle Creek Way	Capital Site Construction			\$1,020,000.00	Increase Expenditures
313-27111	FB	Fund Balance - Unappropriated		-\$1,020,000.00			Decrease Fund Balance
311-48015-59123	E	New Library	Capital Design			\$32,000.00	Increase Expenditures
311-48002-59123	E	Buckner Lane	Capital Design			\$200,000.00	Increase Expenditures

311-48002-59125	E	Buckner Lane	Capital Site Construction			\$500,000.00	Increase Expenditures
311-48002-59601	E	Buckner Lane	Capital CEI			\$2,492,428.51	Increase Expenditures
311-48003-59125	E	I-65 L1C1 & L1C2	Capital Site Construction			\$1,280.00	Increase Expenditures
311-27111	FB	Fund Balance - Unappropriated			-\$3,225,708.51		Decrease Fund Balance
313-48007-59123	E	Port Royal Road & Buckner Ln Intersection	Capital Design			\$120,660.00	Increase Expenditures
313-48012-59131	E	Kedron Road (US31 to I65)	Capital Easement Acquisition			\$175,000.00	Increase Expenditures
313-27111	FB	Fund Balance - Unappropriated			-\$295,660.00		Decrease Fund Balance
313-48023-59121	E	CSA	Capital Planning			-\$50,000.00	Decrease Expenditures
313-48023-59123	E	CSA	Capital Design			-\$997,187.54	Decrease Expenditures
313-48023-59125	E	CSA	Capital Site Construction			\$5,369,250.00	Decrease Expenditures
313-27111	FB	Fund Balance - Unappropriated			\$6,416,437.54		Increase Fund Balance
311-48023-59121	E	CSA	Capital Planning			\$50,000.00	Increase Expenditures
311-48023-59123	E	CSA	Capital Design			\$997,187.54	Increase Expenditures
311-48023-59125	E	CSA	Capital Site Construction			\$5,369,250.00	Increase Expenditures
311-27111	FB	Fund Balance - Unappropriated			-\$6,416,437.54		Decrease Fund Balance
410-48023-59125	E	CSA	Capital Site Construction			\$1,750,000.00	Increase Expenditures

410-52302-59125	E	WTP-Install Membranes to Replace Filters	Capital Site Construction			\$763,500.00	Increase Expenditures
410-52423-59125	E	Headworks & EQ Basin	Capital Site Construction			- \$2,513,500.00	Decrease Expenditures

**BE IT FURTHER ORDAINED**, that all other Ordinances and Resolutions in conflict herewith be, and the same hereby, are repealed.

**PASSED AND ADOPTED BY THE BOARD OF MAYOR & ALDERMEN OF THE CITY OF SPRING HILL, TENNESSEE, THIS THE 15th DAY OF June 2026.**

\_\_\_\_\_  
MATT FITTERER, MAYOR

ATTEST:

\_\_\_\_\_  
APRIL GOAD, CITY RECORDER

LEGAL FORM APPROVED:

\_\_\_\_\_  
PATRICK CARTER, CITY ATTORNEY

Passed on 1st Consideration:

Passed on 2nd Consideration:

SPRING HILL  
T E N N E S S E E

STAFF MEMORANDUM

**TO:** Board of Mayor and Aldermen  
**FROM:** J. Carter Napier, City Administrator & Rebecca Holden, Finance Director  
**DATE:** 06/01/2026  
**SUBJECT:** Ordinance 26-08: FY 26 Budget Amendment #4

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**RECOMMENDATION:**

Staff recommends that the Board of Mayor and Aldermen approve Ordinance XX as presented.

**PURPOSE:**

Ordinance XX provides for the third budget amendment for the FY 26 budget. The provided ordinance is meant to provide modification to the previously adopted budget and detail those changes for BOMA consideration.

**DESCRIPTIONS:**

Budget Amendment #4 is presented as part of the City's fiscal year-end budget cleanup process. The purpose of this amendment is to align appropriations with actual operational needs, correct budget allocations, recognize grant activity, adjust internal service and cost allocation charges, and update capital project budgets based on current project funding plans. Tennessee law requires appropriations to be in place prior to expenditures being incurred. These amendments ensure expenditures remain within approved budget authority and maintain compliance with state budgeting and accounting requirements.

For operational line items, the proposed amendment includes adjustments necessary to:

- Reallocate appropriations between departments and line items to reflect actual expenditures through year-end
- Recognize personnel, insurance, overtime, and benefit costs that exceeded original budget estimates
- Adjust Water and Sewer cost-sharing allocations to accurately reflect support service costs provided by the General Fund
- Recognize grant revenues and expenditures not previously budgeted, including the ICAC Grant and CMAQ Grant
- Add depreciation expense in the Stormwater Fund



CITY OF SPRING HILL  
199 Town Center Pkwy, PO Box 789, Spring Hill TN, 37174  
931-451-0782  
rholden@springhilltn.org

For capital project budgets, the proposed amendment includes:

- \$1,020,000 for the Battle Creek Way/Mahlon Moore Intersection Project funded through Adequate Facilities Tax revenues
- \$32,000 for Library Concept Design
- \$3,192,429 for Buckner Lane project budget cleanup and alignment with project expenditures
- \$120,660 for Port Royal Road/Buckner Lane Intersection Design funded through Impact Fees
- \$175,000 for Kedron Road/Old Kedron Road Intersection easement acquisition funded through Impact Fees
- Transfer of the CSA project budget from Fund 313 to Fund 311 (18-75 Fund) totaling approximately \$6.42 million
- \$1,280 for the I-65 L1C1 & L1C2 project to recognize an additional TDOT construction invoice.
- \$1,750,000 for Spring Hill Water improvements associated with the CSA property
- \$763,500 for installation of replacement membranes at the Water Treatment Plant
- Reallocation of existing Headworks and Equalization Basin project appropriations to support current Water and Sewer capital priorities
- Correction of Fire Apparatus project appropriations and related funding sources

**FINANCIAL IMPACT:**

Budget Amendment #4 includes operational budget clean-up, grant budget corrections, support service allocation adjustments, capital project reconciliations, and project funding reallocations. Many of the adjustments are budget-neutral reallocations within funds and do not impact fund balance.

The General Fund reflects a decrease in unassigned fund balance primarily related to the correction of Water and Sewer support service allocations and Fire Apparatus funding adjustments. Capital project funds are adjusted to recognize project funding needs, project budget reconciliations, and the movement of the CSA project from Fund 313 to Fund 311. The Water and Sewer Fund reflects the use of available fund balance for capital project appropriations and operating budget adjustments. The Stormwater Fund includes a depreciation budget adjustment funded through available fund balance.



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**RESOLUTION 26-173**

**A RESOLUTION TO ACKNOWLEDGE  
THE CERTIFIED TAX RATE**

**WHEREAS**, the law requires counties and cities to reexamine property tax rates after a reappraisal to make sure higher taxable values do not automatically result in a tax increase; and

**WHEREAS**, local governments are required to conduct public hearings before adopting a property tax rate that generates more taxes overall in a reappraisal year than were billed the year before at the previous year's lower values; and

**NOW, THEREFORE, BE IT RESOLVED**, that the City of Spring Hill, Tennessee acknowledges the Certified Tax Rates for fiscal year 2026-2027 are as follows:

Maury County        \$0.6476 per \$100 Assessed Value

Williamson County   \$0.6476 per \$100 Assessed Value

**Passed and adopted by the Board of Mayor and Aldermen of the City of Spring Hill, Tennessee on this 1<sup>st</sup> day of June, 2026.**

\_\_\_\_\_  
Matt Fitterer, Mayor

ATTEST:

\_\_\_\_\_  
April Goad, City Recorder

LEGAL FORM APPROVED:

\_\_\_\_\_  
Patrick Carter, City Attorney



## STAFF MEMORANDUM

**TO:** Board of Mayor and Alderman  
**FROM:** Rebecca Holden, Finance Director  
**DATE:** 05/29/2026  
**SUBJECT:** A Resolution to Acknowledge the Certified Tax Rate

---

### STAFF RECOMMENDATION:

Staff recommends approval acknowledging the certified tax rates for Fiscal Year 2026-2027.

### BACKGROUND:

Tennessee law requires local governments to reexamine property tax rates following a countywide reappraisal to ensure that increased property values do not automatically generate a tax increase. The Comptroller of the Treasury and the State Board of Equalization calculate certified tax rates that would produce substantially the same amount of revenue from existing property as was generated in the prior year.

Because Spring Hill is located in both Williamson and Maury Counties, the State Board of Equalization annually reviews assessment data from each county and calculates equalized tax rates to maintain uniform taxation throughout the city. The Comptroller's office has determined that for tax year 2026 both counties have the same equalized certified tax rate of \$0.6476 per \$100 of assessed value.

### FISCAL IMPACT:

Adoption of this resolution does not establish the City's operating tax rate for Fiscal Year 2026-2027. The resolution simply acknowledges the certified tax rates calculated by the State Board of Equalization.



City of Spring Hill | Finance Department  
199 Town Center Parkway  
Spring Hill, Tennessee 37174  
rholden@springhilltn.org



JASON E. MUMPOWER  
*Comptroller*

May 22, 2026

Honorable Matt Fitterer  
Mayor, City of Spring Hill  
199 Town Center Parkway  
Spring Hill, TN 37174

Re: Equalized property tax rates

Dear Mayor Fitterer:

Attached is text discussion and calculation of equalized property tax rates for the city of Spring Hill for tax year 2026. The rates for Williamson and Maury County are the same this year (\$0.6476), but that will probably change in the future when the appraisal ratios for the two counties change. The purpose of different rates is to take into account the relative levels of assessments for the different parts of the city, and maintaining a differential of this proportion is the only way to assure an acceptable degree of tax uniformity throughout the city (other than to create an assessment authority for the city and utilize values separate from those established by the county assessors). The proportions established for these rates should be recalculated next year because the appraisal ratios will change.

You are welcome to review these figures and if you concur, the city governing body should proceed to determine (concur in) these equalized rates by simple action on motion and second. This is normally done as the budget is presented. You may use Step 7 of the calculation to determine rates necessary to meet the budget while maintaining the necessary differential, and if the equalized rates do not need to be exceeded, the city may proceed to adopt its actual tax rates. If the equalized rates will need to be exceeded, the city should publish notice and conduct a public hearing before acting on final tax rates. A sample of this notice is enclosed.

Please call or write if you wish to discuss this further.

Very truly yours,

A handwritten signature in blue ink that reads "E. R. P." followed by a horizontal line.

E. Robin Pope  
Executive Secretary

c: Brad Coleman, Williamson County Assessor  
Bobby C. Daniels, Maury County Assessor  
Rebecca Holden, Finance Director

CORDELL HULL BUILDING | 425 Rep. John Lewis Way N. | Nashville, Tennessee 37243



JASON E. MUMPOWER  
Comptroller

## **Procedure for Developing Equalized Tax Rates for Multi-County Jurisdictions**

### **Background**

Tennessee has a number of cities lying in two or more counties which levy a city ad valorem property tax. In these cases, property values in the representative counties were established at different times and therefore are seldom assessed on a comparable basis. The recommended solution has been creation of a separate assessment function for these counties, in which the city is reappraised on the same cycle as the predominant county and maintenance of assessment records is performed either by a city assessor or under agreement with the state and/or representative county assessors. While this is usually the best long-term solution, some cities which have not yet addressed the problem face it anew each time any of their counties are reappraised. Applying the same city tax rate to differently valued parcels raises a serious uniformity issue under the Tennessee Constitution and jeopardizes the validity of the city levy.

One short-term alternative for these cities, pending a general reappraisal, is adjustment of the city tax rate to accommodate differing levels of assessment within the city, a procedure referred to here as the equalization of tax rates. The procedure was approved by the State Board of Equalization on August 14, 1989.

### **Equalizing the city tax rates**

The purpose of this approach is to adjust the actual city tax rate to be applied within each county within the city, in such a way that all properties are taxed uniformly when both the rate and assessed value are considered together. A calculation form is attached, and the concept is explained below.

The first step would be to fix a pro forma equalized tax base for the city. This is done by first dividing the total assessments in the city, by county, by the approved appraisal ratio for that county, and then adding these assessments together. Although applying the same tax rate to these equalized values would achieve rough equity, it would also require creation of a separate assessment records base and agreements with the representative county assessors to maintain it. Equalizing tax rates instead allows the city to defer these arrangements until the general reappraisal.

The second step is determining the previous year's property tax levy, which represents the property taxes billed for the previous tax year. Dividing the previous year's levy by the equalized city tax base yields an overall equalized rate which must then be adjusted for the use in the separate areas of the city, by county. The equalized rate for each county portion of the city is determined by dividing the overall rate by the approved appraisal ratio for the county.

If the city needs to increase its rate from the previous year's rate, the city would first increase the overall rate before applying the appropriate adjustment to fix the separate equalized rates.

The foregoing adjustment would be done each year until the long-term solution of a general reappraisal, occurred. Each year, the current appraisal ratios and assessed values would be used. Because equalizing tax rates in this manner has the same effect as adjusting relative values throughout the jurisdiction, it is perhaps safest for the city to give public notice before establishing equalized tax rates in excess of those determined through the above process.

Further details concerning these procedures are available from the State Board of Equalization.

**WORKSHEET FOR CALCULATING TAX RATE EQUIVALENTS AND TARGET RATES FOR MULTI-COUNTY JURISDICTIONS**

**STEP 1.**            Collect and list needed information.            (see instructions, attached)

<u>Row</u>	<u>Item</u>	(Column A) (most parcels) Area A	(Column B) Area B	(if applicable) (Column C) Area C	(Column D)
1	County Name	Williamson	Maury		
2	County parcel count	13,391	10,868		
3	Appraisal ratio	1.0000	1.0000		
4	Unadjusted assessed value	\$2,009,733,967	\$1,615,145,933		
5	Net new real property	\$ 42,736,110	\$ 37,335,549		
6	Net new personal property	\$ 1,349,985	\$ 11,167,269		
7	Previous year levy	\$ 13,942,047	\$ 8,934,696		
	\$17,275,608				

**STEP 2.**            Determine the adjusted current year assessed value by area. By area, subtract new real property (Row 5 above) and new personal Property (Row 6 above) from the total unadjusted value (Row 4 above).

<u>Row</u>	<u>Item</u>	Area A	Area B	Area C
8	Adjusted assessed value	\$1,965,647,872	\$1,566,643,115	\$



**STEP 3.** Equalize the adjusted assessed values. By area, divide the adjusted values (Row 8) by the appraisal ratio (Row 3).

Row	Item	Area A	Area B	Area C
9	Equalized & adjusted values	\$1,965,647,872	\$1,566,643,115	\$
				<u>\$3,532,290,987</u>

**STEP 4.** Determine the overall tax rate equivalent. Divide the previous year’s levy (Row 7) by the sum of all equalized values (Row 10) and multiply times 100.

Row	Item	
11	Overall tax rate equivalent	\$0.6476

**STEP 5.** Determine the tax rate equivalent by area. By area, divide the overall tax rate equivalent (Row 11) by the appraisal ratio (Row 3).

Row	Item	Area A	Area B	Area C
12	Tax rate equivalent by area	\$0.6476	\$0.6476	\$

1.433

**STEP 6.** Targetting the current year’s equalized tax rates. Whether the current year’s tax rates must be increased above the equivalent rates in item 5 are determined by (a) the improvements and personal property added since the previous year. To project current year revenues from the equivalent tax rates, use the most recent total actual assessed values by area (Row 4 above). If the revenues so calculated are sufficient to meet current year needs, no increase above the equivalent rates is necessary and collection shortfalls in determining whether the equivalent rates will be sufficient. If the equivalent rates are insufficient to generate needed new revenue, calculate the target rates as shown in step 7 below and do not adopt the rates until after publication notice and a public hearing.



**STEP 7. Calculating target rates for the current year.**

Step 7A. By area, equalize the unadjusted assessed values by dividing Row 4 above by the appraisal ratio (Row 3), then total.

<u>Row</u>	<u>Item</u>	<u>Area A</u>	<u>Area B</u>	<u>Area C</u>
13	Equalized unadjusted values	\$ _____	\$ _____	\$ _____ \$ _____
14	Total, Row 13			

Step 7B. Determine the overall target tax rate by dividing current year’s needed revenue, by the total on Row 14 and multiply times 100.

15 Overall target rate:  $\frac{\text{_____}}{\text{Needed revenue}} - \frac{\text{_____}}{\text{Row 14}} = \$ \text{_____}$

Step 7C. Equalize overall target rate by area: By area, divide overall rate (Row 15) by appraisal ratios (Row 3).

<u>Row</u>	<u>Item</u>	<u>Area A</u>	<u>Area B</u>	<u>Area C</u>
16	Equalized target rates	\$ _____	\$ _____	\$ _____

Miscellaneous instructions for worksheet

Step 1

Row 1 - List each county in which the city lies, beginning with the county in which most of the city parcels lie. This county portion is Area A. The other county or counties represented in the city become Area B and Area C (if applicable).



Row 2 - Parcel county

Row 3 - List here the current year's appraisal ratio approved by the Stated Board of Equalization for the county.

Row 4 - List by area the total current year's value of all taxable property.

Row 5 - List the total current year's value of all real property improvements added to the assessment roll since the previous year's levy was set.

Row 6 - List the total year's value of all personal property added for the first time in the current year.

Row 7 - List total property taxes billed from the previous year.

City of Spring Hill

Jur	Parcels2026	Ratio2026	LoclAssmt25	LoclAssmt26	OSAPAssmt25	Ratio25	OSAPAssmt26	TotAssmt26	NewReal*	NewPers*	Rate25	Levy25	AdjAssmt26	EqdAdjAssmt
Williamson	13,391	1.0000	1,879,607,627	2,002,731,685	7,002,282	1.0000	7,002,282	2,009,733,967	42,736,110	1,349,985	0.007390	13,942,047	1,965,647,872	1,965,647,872
Maury	10,868	1.0000	1,197,443,250	1,600,518,636	11,581,894	0.7918	14,627,297	1,615,145,933	37,335,549	11,167,269	0.007390	8,934,696	1,566,643,115	1,566,643,115
												TotalLevy	22,876,743	
												TotEqAssmt		3,532,290,987
Instructions:													Overall ETR**	0.6476
Fill out columns a-g & k-l													ETRByArea	
Complete form:													County1**	0.6476
	Row 8 is column N												County2**	0.6476
	Row 9 is cell o2-o4													
	Row 10 is cell o6													
	Row 11 is cell o7													
	Row 12 is cell o9-o11													

Please Note:

\*New property is removed from the tax base in order to ensure that all property taxed the year prior to reappraisal produces the same total revenue after reappraisal. For budget purposes, add new property to the total tax base to determine property tax revenue.

\*\*Rounding up is not permitted.

By signing this calculation form you are concurring in the calculated equalized tax rate.

\_\_\_\_\_  
Signature - Williamson County Assessor

\_\_\_\_\_  
Signature - County/City Mayor

\_\_\_\_\_  
Signature - (Finance Officer, Treasurer, etc.)

\_\_\_\_\_  
Signature - Maury County Assessor

\_\_\_\_\_  
Signature - County/City Mayor

\_\_\_\_\_  
Signature - (Finance Officer, Treasurer, etc.)

**ORDINANCE NO. 26-09**

**AN ORDINANCE ADOPTING TAX RATES FOR THE CITY OF SPRING HILL FOR  
THE FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027**

**BE IT ORDAINED BY THE BOARD OF MAYOR AND ALDERMEN OF THE  
CITY OF SPRING HILL, TENNESSEE:**

The following tax rates are hereby imposed for the fiscal year of July 1, 2026, through June 30, 2027:

- (a) Properties in Maury County: \$0.739 per hundred dollars of assessed value.
- (b) Properties in Williamson County: \$0.739 per hundred dollars of assessed value.

Be It Further Resolved that any Ordinance in conflict with Ordinance is hereby repealed in its entirety.

**Passed and adopted by the Board of Mayor and Aldermen of the City of Spring Hill,  
Tennessee on the 15th day of June, 2026**

\_\_\_\_\_  
MATT FIITTERER, MAYOR

ATTEST:

\_\_\_\_\_  
APRIL GOAD, CITY RECORDER

LEGAL FORM APPROVED:

\_\_\_\_\_  
PATRICK CARTER, CITY ATTORNEY

Passed on 1<sup>st</sup> Consideration:

Passed on 2<sup>nd</sup> Consideration:



## STAFF MEMORANDUM

**TO:** Board of Mayor and Alderman  
**FROM:** Rebecca Holden, Finance Director  
**DATE:** 05/29/2026  
**SUBJECT:** Ordinance 26-09 – Adopting Property Tax Rates for Fiscal Year 2026-2027

---

### STAFF RECOMMENDATION:

Staff recommends approval of Ordinance 26-09

### BACKGROUND:

Pursuant to Tennessee law, the City annually adopts property tax rates as part of the budget process. The State Board of Equalization certified equalized tax rates of \$0.6476 per \$100 of assessed value for both the Maury County and Williamson County portions of the City following review of the 2026 assessment data. The certified tax rate is intended to generate approximately the same amount of revenue from existing property as was generated in the previous year. The Board of Mayor and Aldermen previously acknowledged the certified rates through Resolution 26-173.

The proposed property tax rate of \$0.739 per \$100 of assessed value for Fiscal Year 2026-2027 is consistent with the City's current property tax rate and maintains the existing rate structure for taxpayers in both Maury and Williamson Counties. Adoption of this ordinance will continue the current level of property tax support for municipal operations.

As required by state law, because the proposed rate exceeds the certified tax rate established by the State Board of Equalization, the City has completed the certified tax rate process and public hearing requirements prior to adoption of the tax rate ordinance.

### FISCAL IMPACT:

The proposed tax rate of \$0.739 per \$100 of assessed value exceeds the certified tax rate of \$0.6476.

Based on the City's 2026 assessed valuation, the proposed rate is expected to generate approximately \$3.1 million in additional property tax revenue above the certified tax rate.

The adopted rate will apply uniformly throughout the City as follows:

- Maury County Portion: \$0.739 per \$100 assessed value
- Williamson County Portion: \$0.739 per \$100 assessed value



**City of Spring Hill | Finance Department**

199 Town Center Parkway  
Spring Hill, Tennessee 37174  
rholden@springhilltn.org

**ORDINANCE No. 26-10**

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

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

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

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

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

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

GENERAL FUND	Estimated		
	Actual FY 2025	Actual FY 2026	Budget FY 2027
<b>Revenues</b>			
Local Taxes	\$ 39,120,089	\$ 40,060,910	\$ 47,639,133
Licenses And Permits	2,898,173	1,623,608	959,361
Intergovernmental	9,376,942	6,778,081	9,820,078
Charges For Services	3,218,235	3,331,695	6,105,673
Fines And Forfeitures	236,912	253,118	250,000
Other	2,664,734	1,512,625	1,507,000
<b>Other Financing Sources</b>			
Transfers In - from other funds	-	-	595,852
<b>Other Financing Sources</b>	<b>\$ 57,515,085</b>	<b>\$ 53,560,036</b>	<b>\$ 66,877,097</b>
<b>Appropriations</b>			
<b>Expenditures</b>			
Administration	\$ 1,080,761	\$ 805,158	\$ 710,217
CIP Administration	418,958	317,778	295,836
Codes	1,003,798	1,187,820	1,324,666
Communications	388,972	380,921	405,915
Construction Crew	-	2,102,407	1,072,410
Emergency Operations	218,900	172,954	196,735
Engineering	666,283	965,314	1,104,007
Facilities	1,657,875	1,622,054	1,661,096
Finance	1,264,592	1,706,600	1,926,305
Fire Administration	1,174,708	2,437,708	2,917,171
Fire Marshal	422,303	469,256	570,111
Fire Operations	9,303,291	12,681,563	10,842,532
Fire Training	445,142	437,717	544,809
Fleet	722,820	1,053,426	1,120,672
GIS	281,776	440,825	425,271
Human Resources	475,922	580,868	675,755
Information Technology	2,276,676	2,549,983	2,809,425
Judicial	59,833	36,726	228,911
Legislation	814,504	6,751,556	803,998
Library	1,172,126	1,269,545	1,457,436
Parks Maintenance	690,532	739,648	981,021
PD Building & Grounds	116,671	293,444	350,339
Planning	899,644	966,037	1,205,523
Police Administration	1,131,388	1,396,709	1,388,475
Police Criminal Investigation	1,286,793	1,456,252	1,996,651
Police Drug Investigation	204,027	244,763	267,406
Police Field Operations	6,127,337	7,663,177	7,499,590
Police Support	2,061,392	2,291,857	2,642,158
Public Works Administration	448,347	589,328	812,347
Recreation	408,341	582,244	616,695
Senior Center	58,856	83,879	150,267
Streets	4,947,693	6,288,715	6,030,276
Traffic	1,002,300	1,013,241	1,189,923
<b>Other Financing Uses</b>			
Transfers Out - to other funds	16,053,653	8,710,774	9,735,664
<b>Total Appropriations</b>	<b>\$ 59,286,216</b>	<b>\$ 70,290,249</b>	<b>\$ 65,959,613</b>
<b>Change in Fund Balance (Revenues - Appropriations)</b>	<b>(1,771,131)</b>	<b>(16,730,213)</b>	<b>917,484</b>
<b>Beginning Fund Balance July 1</b>	<b>31,827,477</b>	<b>44,117,180</b>	<b>27,386,967</b>
<b>Ending Fund Balance June 30</b>	<b>\$ 30,056,346</b>	<b>\$ 27,386,967</b>	<b>\$ 28,304,451</b>
<b>Ending Fund Balance as a % of Total Appropriations</b>	<b>50.7%</b>	<b>39.0%</b>	<b>42.9%</b>

		<b>Debt Service paid from General Fund</b>		
<b>Debt Management</b>				
110-42220-56111	General Obligation Public Improvement Bonds, Series 2014 - Principal	\$ 99,493	\$ 100,050	\$ 102,350
110-42220-56311	General Obligation Public Improvement Bonds, Series 2014 - Interest	\$ 35,650	\$ 32,605	\$ 30,076
110-42220-56122	General Obligation Bonds, Series 2020A - Principal	\$ 190,675	\$ 185,600	\$ 194,400
110-42220-56322	General Obligation Bonds, Series 2020A - Interest	\$ 17,715	\$ 32,668	\$ 95,256
110-42220-56123	General Obligation Bonds, Series 2020A - Principal	\$ 66,300	\$ 69,600	\$ 72,900
110-42220-56323	General Obligation Bonds, Series 2020A - Interest	\$ 25,172	\$ 26,134	\$ 35,721
110-41500-56324	2020 Series Arbitrage Rebate	\$ -	\$ 102,299	\$ -
110-41500-56929	Fees on Bonds	\$ 1,975	\$ 3,500	\$ 3,500
110-41641-56273	Principal on SBITA - NEC Phone system	\$ 18,120	\$ -	\$ -
110-41641-56473	Interest on SBITA - NEC Phone System	\$ 154	\$ -	\$ -
110-41641-56474	Interest On SBITA-NeoGov	\$ 2,462		
110-41800-56462	Interest - Office Lease	\$ 37,762	\$ 18,175	\$ -
110-42160-56461	Interest - Firing Range Lease	\$ 1,264	\$ 1,500	\$ -
110-42160-56463	Interest - Police HQ Lease	\$ 676	\$ -	\$ -
<b>Total Annual Debt Service Payments</b>		<b>\$ 497,419</b>	<b>\$ 572,131</b>	<b>\$ 534,203</b>

STATE STREET AID FUND	Actual FY 2025	Estimated Actual FY 2026	Budget FY 2027
<b>Revenues</b>			
State Gas and Motor Fuel Taxes	\$ 1,859,287	\$ 1,550,102	\$ 2,286,823
	-	-	-
<b>Other Financing Sources</b>			
Interest Earnings	66,435	66,671	50,000
Issuance of Debt / Debt Proceeds	-	-	-
Transfers In - from other funds	-	-	-
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 1,925,723</b>	<b>\$ 1,616,773</b>	<b>\$ 2,336,823</b>
<b>Appropriations</b>			
Public Works Department	\$ 1,775,699	\$ 1,882,076	\$ 1,837,076
Debt Service - Principal and Interest	360,751	161,494	161,214
<b>Total Appropriations</b>	<b>\$ 2,136,450</b>	<b>\$ 2,043,570</b>	<b>\$ 1,998,290</b>
<b>Change in Fund Balance (Revenues - Appropriations)</b>	<b>(210,727)</b>	<b>(426,797)</b>	<b>338,533</b>
<b>Beginning Fund Balance July 1</b>	<b>2,160,661</b>	<b>1,935,304</b>	<b>1,508,507</b>
<b>Ending Fund Balance June 30</b>	<b>\$ 1,949,934</b>	<b>\$ 1,508,507</b>	<b>\$ 1,847,040</b>
<b>Ending Fund Balance as a % of Total Appropriations</b>	<b>91.3%</b>	<b>73.8%</b>	<b>92.4%</b>

**Debt Service paid from State Street Aid Fund**

<b>Debt Management</b>				
121-43190-56112	General Obligation Public Improvement Bonds, Series 2014 - Principal	\$ 36,850	\$ 39,150	\$ 40,050
121-43190-56312	General Obligation Public Improvement Bonds, Series 2014 - Interest	\$ 29,045	\$ 12,759	\$ 11,769
121-43190-56113	General Obligation Public Improvement Bonds, Series 2014 - Principal	\$ 82,298	\$ 82,650	\$ 84,550
121-43190-56313	General Obligation Public Improvement Bonds, Series 2014 - Interest	\$ 13,984	\$ 26,935	\$ 24,845
121-43190-56231	Capital Outlay Note, Series 2016 - Principal	\$ 195,000	\$ -	\$ -
121-43190-56431	Capital Outlay Note, Series 2016 - Interest	\$ 3,575	\$ -	\$ -
<b>Total Annual Debt Service Payments</b>	<b>Annual Debt Service Payments</b>	<b>\$ 360,751</b>	<b>\$ 161,494</b>	<b>\$ 161,214</b>

<b>IMPACT FEE FUND</b>	<b>Actual FY 2025</b>	<b>Estimated Actual FY 2026</b>	<b>Budget FY 2027</b>
<b>Revenues</b>			
Licenses And Permits	\$ 4,194,316	\$ 4,000,000	\$ 1,310,312
	-	-	-
<b>Other Financing Sources</b>			
Interest Earnings	517,291	384,255	150,000
Issuance of Debt / Debt Proceeds	-	-	-
Transfers In - from other funds	-	-	-
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 4,711,606</b>	<b>\$ 4,384,255</b>	<b>\$ 1,460,312</b>
<b>Appropriations</b>			
Transfers Out - to other funds	4,700,000	3,480,000	9,560,000
<b>Total Appropriations</b>	<b>\$ 4,700,000</b>	<b>\$ 3,480,000</b>	<b>\$ 9,560,000</b>
<b>Change in Fund Balance (Revenues - Appropriations)</b>	<b>11,606</b>	<b>904,255</b>	<b>(8,099,688)</b>
<b>Beginning Fund Balance July 1</b>	10,368,471	10,380,077	11,284,332
<b>Ending Fund Balance June 30</b>	<b>\$ 10,380,077</b>	<b>\$ 11,284,332</b>	<b>\$ 3,184,644</b>
<b>Ending Fund Balance as a % of Total Appropriations</b>	220.9%	324.3%	33.3%

<b>ADEQUATE FACILITIES FUND</b>			
	<b>Actual</b>	<b>Estimated</b>	<b>Budget</b>
	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>
<b>Revenues</b>			
Adequate Facilities	\$ 3,533,450	\$ 1,482,709	\$ 392,000
Adequate Facilities - Roads	\$ 37,784	\$ 88,591	\$ 396,338
Adequate Facilities - WC	\$ 504,326	\$ 421,063	\$ 337,603
<b>Other Financing Sources</b>			
Interest Earnings	292,083	255,332	60,000
Issuance of Debt / Debt Proceeds	-	-	-
Transfers In - from other funds	-	-	-
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 4,367,643</b>	<b>\$ 2,247,694</b>	<b>\$ 1,185,941</b>
<b>Appropriations</b>			
Public Works Department	\$ -	\$ -	\$ -
Debt Service - Principal and Interest	742,105	737,714	375,724
Transfers Out - to other funds	2,000,000	8,394,253	-
<b>Total Appropriations</b>	<b>\$ 2,742,105</b>	<b>\$ 9,131,967</b>	<b>\$ 375,724</b>
<b>Change in Fund Balance (Revenues - Appropriations)</b>	<b>1,625,538</b>	<b>(6,884,273)</b>	<b>810,217</b>
<b>Beginning Fund Balance July 1</b>	<b>5,410,579</b>	<b>7,036,117</b>	<b>151,844</b>
<b>Ending Fund Balance June 30</b>	<b>\$ 7,036,117</b>	<b>\$ 151,844</b>	<b>\$ 962,062</b>
<b>Ending Fund Balance as a % of Total Appropriations</b>	<b>256.6%</b>	<b>1.7%</b>	<b>256.1%</b>

**Debt Service paid from Adequate Facilities Fund**

**Debt Management**

125-46050-56114	General Obligation Public Improvement Bonds, Series 2014 - Principal	\$ 206,359	\$ 213,150	\$ 218,050
125-46050-56314	General Obligation Public Improvement Bonds, Series 2014 - Interest	\$ 74,896	\$ 69,464	\$ 64,074
125-46050-56221	General Obligation Public Improvement Bonds, Series 2014 - Principal	\$ 415,000	\$ 430,000	\$ 90,000
125-46050-56421	General Obligation Public Improvement Bonds, Series 2014 - Interest	\$ 45,850	\$ 25,100	\$ 3,600
<b>Total Annual Debt Service Payments</b>	<b>Annual Debt Service Payments</b>	<b>\$ 742,105</b>	<b>\$ 737,714</b>	<b>\$ 375,724</b>

<b>TOURISM FUND</b>	<b>Actual FY 2025</b>	<b>Estimated Actual FY 2026</b>	<b>Budget FY 2027</b>
<b>Revenues</b>			
Room Occupancy - Hotel/Motel Tax	\$ 410,177	\$ 410,000	\$ 400,000
	-	-	-
<b>Other Financing Sources</b>			
Interest Earnings	30,705	21,252	18,000
Other	-	112	-
Transfers In - from other funds	-	-	-
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 440,883</b>	<b>\$ 431,364</b>	<b>\$ 418,000</b>
<b>Appropriations</b>			
Contractual Services	\$ 168,774	\$ 442,500	\$ 312,950
Fixed Charges	\$ 7,575	\$ 6,757	\$ 7,978
Grants, Contributions, Indemnities, and Other	\$ -	\$ 95,000	\$ -
Capital Outlay	134,405	-	-
<b>Total Appropriations</b>	<b>\$ 310,754</b>	<b>\$ 544,257</b>	<b>\$ 320,928</b>
<b>Change in Fund Balance (Revenues - Appropriations)</b>	<b>130,129</b>	<b>(112,893)</b>	<b>97,072</b>
<b>Beginning Fund Balance July 1</b>	<b>581,048</b>	<b>783,420</b>	<b>670,527</b>
<b>Ending Fund Balance June 30</b>	<b>\$ 711,177</b>	<b>\$ 670,527</b>	<b>\$ 767,599</b>
<b>Ending Fund Balance as a % of Total Appropriations</b>	<b>228.9%</b>	<b>123.2%</b>	<b>239.2%</b>

<b>CAPITAL EQUIPMENT REPLACEMENT FUND</b>	<b>Actual FY 2025</b>	<b>Estimated Actual FY 2026</b>	<b>Budget FY 2027</b>
<b>Revenues</b>			
Interest Earnings	6,307	54,531	-
Other	-	-	-
Transfers In - from other funds	2,759,876	-	-
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 2,766,183</b>	<b>\$ 54,531</b>	<b>\$ -</b>
<b>Appropriations</b>			
Capital Outlay	904,649	574,702	595,852
<b>Total Appropriations</b>	<b>\$ 904,649</b>	<b>\$ 574,702</b>	<b>\$ 595,852</b>
<b>Change in Fund Balance (Revenues - Appropriations)</b>	<b>1,861,534</b>	<b>(520,171)</b>	<b>(595,852)</b>
<b>Beginning Fund Balance July 1</b>	<b>541,769</b>	<b>2,347,148</b>	<b>1,826,977</b>
<b>Ending Fund Balance June 30</b>	<b>\$ 2,403,303</b>	<b>\$ 1,826,977</b>	<b>\$ 1,231,125</b>
<b>Ending Fund Balance as a % of Total Appropriations</b>	<b>265.7%</b>	<b>317.9%</b>	<b>206.6%</b>

SANITATION FUND	Actual FY 2025	Estimated Actual FY 2026	Budget FY 2027
<b>Revenues</b>			
Residential & Commercial Collection Fees	\$ 2,393,161	\$ 2,925,367	\$ 3,150,155
Recycling Collection Fees	973,888	1,017,534	1,229,450
City Sanitation Service Fees	1,669,277	1,444,251	1,254,738
Bulky Waste Pickup Fees	56,503	57,938	60,000
Interest Earnings & Miscellaneous Revenue	101,806	75,106	45,000
Sale of Surplus Assets	5,801	-	-
<b>Other Financing Sources</b>			
Issuance of Debt / Debt Proceeds	-	-	-
Transfers In - from other funds	-	-	-
<b>Other Financing Sources</b>	\$ 5,200,435	\$ 5,520,196	\$ 5,739,343
<b>Appropriations</b>			
Sanitation	\$ 4,588,216	\$ 5,914,938	\$ 5,401,683
Other General Government Services	-	-	288,805
<b>Total Appropriations</b>	\$ 4,588,216	\$ 5,914,938	\$ 5,690,488
<b>Change in Fund Balance (Revenues - Appropriations)</b>	612,219	(394,742)	48,855
<b>Beginning Fund Balance July 1</b>	2,127,789	2,724,516	2,329,774
<b>Ending Fund Balance June 30</b>	\$ 2,740,008	\$ 2,329,774	\$ 2,378,629
<b>Ending Fund Balance as a % of Total Appropriations</b>	59.7%	39.4%	41.8%

18-75 CAPITAL PROJECTS FUND	Actual FY 2025	Estimated Actual FY 2026	Budget FY 2027
<b>Revenues</b>			
Intergovernmental	19,410	695	
Other	2,666,834	2,289,213	560,000
<b>Other Financing Sources</b>			
Issuance of Debt / Debt Proceeds	40,000,000	-	-
Contribution From Developer	569,949	108,000	-
Transfers In - from other funds	6,369,321	8,172,947	9,614,164
<b>Other Financing Sources</b>	<b>\$ 49,625,514</b>	<b>\$ 10,570,855</b>	<b>\$ 10,174,164</b>
<b>Appropriations</b>			
Buckner Lane	\$ 8,494,720	\$ 8,615,190	\$ -
Capital Financing	\$ 5,152,231	\$ 6,070,436	\$ 6,634,411
CSA	\$ 522,062	\$ 549,379	\$ 3,000,000
Harvey Park Greenway	\$ 22,018	\$ 11,327	\$ -
I-65 L1C1 & L1C2	\$ 3,331,790	\$ 57,439	\$ -
New Library	\$ -	\$ 63,564	\$ 1,500,000
Police HQ	\$ 17,109,084	\$ 363,923	\$ -
Port Royal and Countess Roundabout	\$ 13,920		\$ -
Project Parkland	\$ -	\$ 54,268	\$ -
<b>Total Appropriations</b>	<b>\$ 34,645,826</b>	<b>\$ 15,785,525</b>	<b>\$ 11,134,411</b>
<b>Change in Fund Balance (Revenues - Appropriations)</b>	<b>14,979,687</b>	<b>(5,214,670)</b>	<b>(960,247)</b>
<b>Beginning Fund Balance July 1</b>	<b>38,739,351</b>	<b>53,951,160</b>	<b>48,736,491</b>
<b>Ending Fund Balance June 30</b>	<b>\$ 53,719,039</b>	<b>\$ 48,736,491</b>	<b>\$ 47,776,243</b>
<b>Ending Fund Balance as a % of Total Appropriations</b>	<b>155.1%</b>	<b>308.7%</b>	<b>429.1%</b>

**Debt Service paid from 18-75 Capital Projects Fund**

<b>Debt Management</b>				
311-48400-56131	General Obligation Bonds, Series 2022 - Principal	\$ 1,405,000	\$ 1,475,000	\$ 1,550,000
311-48400-56331	General Obligation Bonds, Series 2022 - Interest	\$ 1,492,838	\$ 1,422,588	\$ 1,348,838
311-48400-56121	General Obligation Bonds, Series 2020A - Principal	\$ 861,900	\$ 904,800	\$ 947,700
311-48400-56321	General Obligation Bonds, Series 2020A - Interest	\$ 651,838	\$ 594,549	\$ 464,373
311-48400-56151	Series 2024 Portion Allocated to General Fund - Principal	\$ -	\$ -	\$ 650,000
311-48400-56332	Series 2024 Portion Allocated to General Fund - Interest	\$ 740,656	\$ 1,673,500	\$ 1,673,500
<b>Total Annual Debt Service Payments</b>	<b>Annual Debt Service Payments</b>	<b>\$ 5,152,231</b>	<b>\$ 6,070,437</b>	<b>\$ 6,634,411</b>

<b>CAPITAL PROJECTS FUND</b>	<b>Actual FY 2025</b>	<b>Estimated Actual FY 2026</b>	<b>Budget FY 2027</b>
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 148,902	\$ -
Other	108,598	981,980	25,000
<b>Other Financing Sources</b>			
Issuance of Debt / Debt Proceeds	-	-	-
Transfers In - from other funds	13,700,000	13,700,000	9,560,000
<b>Other Financing Sources</b>	<b>\$ 13,808,598</b>	<b>\$ 14,830,882</b>	<b>\$ 9,585,000</b>
<b>Appropriations</b>			
City Hall Basement Renovation	\$ -	\$ 96,321	\$ -
Cleburne & Beechcroft Intersection	\$ 68,199	\$ 39,602	\$ -
Fire Station #4	\$ 7,208,906	\$ 2,982,537	\$ -
Fire Training Site	\$ 317,793	\$ -	\$ -
Jim Warren Bridge Improvements	\$ 39,879	\$ 19,726	\$ -
Kedron Road (US31 to I65)	\$ 874	\$ 3,913	\$ -
LPRF Grant - Fischer Park	\$ 299,204	\$ 5,800	\$ -
Peter Jenkins Greenway	\$ 202,813	\$ 27,493	\$ -
Port Royal Road & Buckner Ln Intersection	\$ 569,338	\$ 1,828,408	\$ 9,560,000
Port Royal Road (Duplex to Kedron)	\$ 32,679	\$ -	\$ -
Port Royal Sidewalks	\$ 40,104	\$ -	\$ -
<b>Total Appropriations</b>	<b>\$ 8,779,789</b>	<b>\$ 5,003,799</b>	<b>\$ 9,560,000</b>
<b>Change in Fund Balance (Revenues - Appropriations)</b>	<b>5,028,809</b>	<b>9,827,084</b>	<b>25,000</b>
<b>Beginning Fund Balance July 1</b>	<b>3,442,092</b>	<b>9,340,485</b>	<b>19,167,569</b>
<b>Ending Fund Balance June 30</b>	<b>\$ 8,470,901</b>	<b>\$ 19,167,569</b>	<b>\$ 19,192,569</b>
<b>Ending Fund Balance as a % of Total Appropriations</b>	<b>96.5%</b>	<b>383.1%</b>	<b>200.8%</b>

<b>LIBRARY FUND</b>	<b>Actual FY 2025</b>	<b>Estimated Actual FY 2026</b>	<b>Budget FY 2027</b>
<b>Revenues</b>			
Donations	\$ 62,359	\$ 52,691	\$ 75,000
<b>Other Financing Sources</b>			
Interest Earnings	6,650	6,468	3,000
Issuance of Debt / Debt Proceeds	-	-	-
Transfers In - from other funds	-	-	-
<b>Other Financing Sources</b>	<b>\$ 69,009</b>	<b>\$ 59,159</b>	<b>\$ 78,000</b>
<b>Appropriations</b>			
Supplies	\$ 33,649	\$ 34,000	\$ 33,000
Fixed Charges	\$ 3,354	\$ 3,000	\$ 3,100
<b>Total Appropriations</b>	<b>\$ 37,002</b>	<b>\$ 37,000</b>	<b>\$ 36,100</b>
<b>Change in Fund Balance (Revenues - Appropriations)</b>	<b>32,007</b>	<b>22,159</b>	<b>41,900</b>
<b>Beginning Fund Balance July 1</b>	132,507	161,598	183,756
<b>Ending Fund Balance June 30</b>	<b>\$ 164,514</b>	<b>\$ 183,756</b>	<b>\$ 225,656</b>
<b>Ending Fund Balance as a % of Appropriations</b>	444.6%	496.6%	625.1%

<b>DRUG FUND</b>	<b>Actual FY 2025</b>	<b>Estimated Actual FY 2026</b>	<b>Budget FY 2027</b>
<b>Revenues</b>			
Fines And Forfeitures	\$ 66,785	\$ 40,000	\$ 45,000
Other	11,353	8,000	6,000
<b>Other Financing Sources</b>			
Issuance of Debt / Debt Proceeds	-	-	-
Transfers In - from other funds	-	-	-
<b>Other Financing Sources</b>	<b>\$ 78,138</b>	<b>\$ 48,000</b>	<b>\$ 51,000</b>
<b>Appropriations</b>			
Drug Enforcement	\$ 33,852	\$ 117,646	\$ 68,450
Debt Service	-	-	-
<b>Total Appropriations</b>	<b>\$ 33,852</b>	<b>\$ 117,646</b>	<b>\$ 68,450</b>
<b>Change in Fund Balance (Revenues - Appropriations)</b>	<b>44,286</b>	<b>(69,646)</b>	<b>(17,450)</b>
<b>Beginning Fund Balance July 1</b>	235,511	285,008	215,362
<b>Ending Fund Balance June 30</b>	<b>\$ 279,797</b>	<b>\$ 215,362</b>	<b>\$ 197,912</b>
<b>Ending Fund Balance as a % of Appropriations</b>	826.5%	183.1%	289.1%

WATER DEVELOPMENT FUND	Actual FY 2025	Estimated Actual FY 2026	Budget FY 2027
<b>Revenues</b>			
Water Development	\$ 1,194,456	\$ 1,100,000	\$ 440,000
Water Tap Fees	\$ 1,059,430	\$ 750,000	\$ 300,000
<b>Other Financing Sources</b>			
Interest Earnings	\$ 193,849	\$ 68,562	\$ 105,000
Issuance of Debt / Debt Proceeds	-	-	-
Transfers In - from other funds	-	-	-
<b>Revenues and Other Financing Sources</b>	<b>\$ 2,447,735</b>	<b>\$ 1,918,562</b>	<b>\$ 845,000</b>
<b>Appropriations</b>			
Transfers Out - to other funds	\$ 6,043,948	\$ 3,000,000	\$ -
<b>Total Appropriations</b>	<b>\$ 6,043,948</b>	<b>\$ 3,000,000</b>	<b>\$ -</b>
<b>Change in Fund Balance (Revenues - Appropriations)</b>	<b>(3,596,213)</b>	<b>(1,081,438)</b>	<b>845,000</b>
<b>Beginning Fund Balance July 1</b>	4,929,936	1,333,723	252,285
<b>Ending Fund Balance June 30</b>	<b>\$ 1,333,723</b>	<b>\$ 252,285</b>	<b>\$ 1,097,285</b>
<b>Ending Fund Balance as a % of Appropriations</b>	22.1%	8.4%	#DIV/0!

SEWER DEVELOPMENT FUND	Actual FY 2025	Estimated Actual FY 2026	Budget FY 2027
<b>Revenues</b>			
Sewer Development	\$ 1,432,857	\$ 973,000	\$ 480,000
Sewer Tap Fees	\$ 915,875	\$ 560,000	\$ 340,000
<b>Other Financing Sources</b>			
Interest Earnings	\$ 672,202	\$ 172,358	\$ 60,000
Issuance of Debt / Debt Proceeds	-	-	-
Transfers In - from other funds	-	-	-
<b>Other Financing Sources</b>	<b>\$ 3,020,934</b>	<b>\$ 1,705,358</b>	<b>\$ 880,000</b>
<b>Appropriations</b>			
Transfers Out - to other funds	\$ 13,899,449	\$ 1,500,000	\$ -
<b>Total Appropriations</b>	<b>\$ 13,899,449</b>	<b>\$ 1,500,000</b>	<b>\$ -</b>
<b>Change in Fund Balance (Revenues - Appropriations)</b>	<b>(10,878,515)</b>	<b>205,358</b>	<b>880,000</b>
<b>Beginning Fund Balance July 1</b>	15,520,200	4,641,685	4,847,044
<b>Ending Fund Balance June 30</b>	<b>\$ 4,641,685</b>	<b>\$ 4,847,044</b>	<b>\$ 5,727,044</b>
<b>Ending Fund Balance as a % of Appropriations</b>	33.4%	323.1%	#DIV/0!

<b>WATER and SEWER FUND</b>	<b>Actual FY 2025</b>	<b>Estimated Actual FY 2025</b>	<b>Budget FY 2027</b>
<b>Operating Revenues</b>			
Water Sales	\$ 11,434,301	\$ 13,436,063	\$ 17,457,601
Sewer Fees	10,951,245	13,845,948	18,246,170
Tap Fees	139,563	131,498	134,120
Miscellaneous Other Fees	756,346	476,359	395,000
<b>Total Operating Revenues</b>	<b>\$ 23,281,454</b>	<b>\$ 27,889,867</b>	<b>\$ 36,232,891</b>
<b>Operating Expenses</b>			
Utility Administration	\$ 699,621	\$ 1,896,010	\$ 2,181,250
Utility Billing	811,310	1,109,610	1,017,023
Waste Water Treatment Plant	3,134,816	3,437,380	3,484,320
Water Distribution	5,112,284	5,705,245	5,339,146
Water Treatment Plant	2,325,333	2,416,830	2,644,028
Sewer Collection	1,343,044	1,230,778	1,916,605
SPARTAN	-	898,165	861,160
General Fund Support	-	3,061,144	3,584,283
Other	-	-	-
Depreciation	3,638,314	3,351,000	3,900,000
<b>Total Operating Expenses</b>	<b>\$ 17,064,722</b>	<b>\$ 23,106,162</b>	<b>\$ 24,927,815</b>
<b>Operating Income (Loss)</b>	<b>\$ 6,216,732</b>	<b>\$ 4,783,705</b>	<b>\$ 11,305,076</b>
<b>Nonoperating Revenues (Expenses)</b>			
Revenue: Investment Income	\$ 1,989,936	\$ 1,755,616	\$ 2,000,000
Grants - Operating	24,420	2,088	15,000
Other Income	13,381	9,189	-
Expense: Debt Service - Interest Expense	(506,560)	(800,324)	(762,425)
Debt Service - Principal	(1,068,000)	(1,152,150)	(1,240,000)
Capital Outlay	(38,306)	(9,041,119)	(16,127,250)
Other Expense	(46,271)	-	-
<b>Total Nonoperating Revenue (Expenses)</b>	<b>\$ 368,600</b>	<b>\$ (9,226,700)</b>	<b>\$ (16,114,675)</b>
<b>Income (Loss) Before Capital Contributions and Transfers</b>	<b>\$ 6,585,332</b>	<b>\$ (4,442,995)</b>	<b>\$ (4,809,599)</b>
<b>Capital Contributions and Transfers</b>			
Capital Contributions - Tap Fees in Excess of Cost	\$ -	\$ -	\$ -
Capital Contributions - Grants	-	-	-
Capital Contributions - Other	8,088,878	-	-
Transfers In - from Other Funds	21,443,397	4,500,000	-
Transfers Out - to Other Funds (PILOT)	-	-	-
<b>Total Capital Contributions and Transfers</b>	<b>\$ 29,532,275</b>	<b>\$ 4,500,000</b>	<b>\$ -</b>
<b>Change in Net Position</b>	<b>\$ 36,117,607</b>	<b>\$ 57,005</b>	<b>\$ (4,809,599)</b>
<b>Beginning Net Position July 1</b>	<b>124,666,640</b>	<b>160,784,247</b>	<b>160,841,252</b>
<b>Ending Net Position June 30</b>	<b>\$ 160,784,247</b>	<b>\$ 160,841,252</b>	<b>\$ 156,031,653</b>

<b>Statutory Change in Net Position Reconciliation:</b>			
<b>Change in Net Position</b>	\$ 36,117,607	\$ 57,005	\$ (4,809,599)
<b>Subtract:</b>			
Capital Contributions - Tap Fees in Excess of Cost	\$ -	\$ -	\$ -
Capital Contributions - Grants	-	-	-
Capital Contributions - Other	8,088,878	-	-
Grants - Operating	24,420	2,088	15,000
Transfers In - from Other Funds	21,443,397	4,500,000	-
<b>Total amount subtracted for statutory change</b>	<b>\$ 29,556,695</b>	<b>\$ 4,502,088</b>	<b>\$ 15,000</b>
<b>Statutory Change in Net Position*</b>	<b>\$ 6,560,912</b>	<b>\$ (4,445,083)</b>	<b>\$ (4,824,599)</b>

<b>Debt Service to be Paid Out of Water and Sewer Fund</b>			
<b>Debt Management</b>			
410-52060-56324	2020 Series Arbitrage Rebate	\$ -	\$ 51,150 \$ -
410-52100-56211	Series 2002 WS System Supported Debt - Principal	\$ 368,000	\$ 386,000 \$ 405,000
410-52100-56411	Series 2002 WS System Supported Debt - Interest	\$ 34,880	\$ 23,730 \$ 12,150
410-52100-56911	Series 2002 WS System Supported Debt - Fees	\$ 7,648	\$ - \$ -
410-52210-56142	Series 2020B WS System Supported Debt - Principal	\$ 371,000	\$ 378,950 \$ 389,550
410-52210-56141	Series 2020B WS System Supported Debt - Interest	\$ 77,691	\$ 67,821 \$ 57,740
410-52210-56342	Series 2020B WS System Supported Debt - Principal	\$ 329,000	\$ 336,050 \$ 345,450
410-52210-56341	Series 2020B WS System Supported Debt - Interest	\$ 87,609	\$ 76,479 \$ 65,111
410-52010-56152	Series 2024 Portion Allocated to WS Fund Budget Interest Rate - Principal	\$ -	\$ - \$ 100,000
410-52010-56412	Series 2024 Portion Allocated to WS Fund Budget Interest Rate - Interest	\$ 298,732	\$ 626,000 \$ 626,200
410-52060-56929	Fees on Bonds	\$ -	\$ 1,750 \$ 1,225
410-52060-56324	2020 Series Arbitrage Rebate	\$ -	\$ 51,150 \$ -
410-52060-56462	Office Lease - Interest	\$ -	\$ 4,544 \$ -
<b>Total Annual Debt Service Payments</b>	<b>Annual Debt Service Payments</b>	<b>\$ 1,574,560</b>	<b>\$ 2,003,623 \$ 2,002,425</b>

<b>STORMWATER FUND</b>		<b>Actual</b>	<b>Estimated</b>	<b>Budget</b>
		<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>
<b>Operating Revenues</b>				
Fees		2,441,268	2,932,121	2,755,892
Other		-	30	-
Miscellaneous Other Fees		-	-	-
<b>Non-Operating Revenues, Grants, Contributions, &amp; Transfers In</b>				
Investment Income		78,376	17,924	6,000
Other Income		-	-	-
Capital Contributions		-	-	-
Grants - Capital		-	-	-
Grants - Operating		-	-	-
Transfers In - from other funds		-	-	-
<b>Total Revenues</b>		<b>\$ 2,519,644</b>	<b>\$ 2,950,076</b>	<b>\$ 2,761,892</b>
<b>Appropriations</b>				
<b>Operating Expenses</b>				
Administrative		\$ 613,826	\$ 672,163	\$ 1,825,727
General Operations		135,804	171,757	296,971
Maintenance		124,122	375,044	505,119
Depreciation		354,240	-	400,000
<b>Non-Operating Expenses and Transfers Out</b>				
Debt Service - Interest		72,904	88,847	88,335
Debt Service - Principal		-	25,611	91,124
Capital Outlay		-	3,568,266	124,770
Transfers Out - to other funds (PILOT)		-	-	-
<b>Total Appropriations</b>		<b>\$ 1,300,896</b>	<b>\$ 4,901,688</b>	<b>\$ 3,332,046</b>
<b>Change in Net Position (Revenues - Appropriations)</b>		<b>1,218,748</b>	<b>(1,951,612)</b>	<b>(570,154)</b>
<b>Beginning Net Position July 1</b>		<b>11,874,374</b>	<b>13,049,495</b>	<b>11,097,883</b>
<b>Ending Net Position June 30</b>		<b>\$ 13,093,122</b>	<b>\$ 11,097,883</b>	<b>\$ 10,527,729</b>

**Debt Service to be Paid Out of Stormwater Fund**

<b>Debt Management</b>				
	Series 2024 Portion			
	Allocated to Stormwater			
416-43150-56153	Fund - Principal	\$ -	\$ -	\$ 65,000
	Series 2024 Portion			
	Allocated to Stormwater			
416-43150-56442	Fund - Interest	39,831	83,850	83,850
	Interfund Capital Outlay			
	Note, Series 2022 Draw			
416-43150-56241	#1 - Principal	-	25,611	26,124
	Interfund Capital Outlay			
	Note, Series 2022 Draw			
416-43150-56441	#1 - Interest	-	4,997	4,485
416-43150-56449	Lease for Mini-Ex - Interest	33,073	-	-
416-52060-56929	Fees on Bonds	-	-	175
	Annual Debt Service			
<b>Total Annual Debt Service Payments</b>	<b>Payments</b>	<b>\$ 72,904</b>	<b>\$ 114,458</b>	<b>\$ 179,634</b>

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

<b>Fund</b>	<b>Estimated Fund Balance/Net Position at June 30, 2026</b>	
General Fund	\$	27,386,967
State Street Street Aid Fund	\$	1,508,507
Impact Fees Fund	\$	11,284,332
Adequate Facilities Fund	\$	151,844
Tourism Fund	\$	670,527
Capital Equipment Replacement Fund	\$	1,826,977
Sanitation Fund	\$	2,329,774
18-75 Capital Projects Fund	\$	48,736,491
Capital Projects Fund	\$	19,167,569
Water/ Sewer Fund	\$	160,841,252
Water Development Fee Fund	\$	252,285
Sewer Development Fund	\$	4,847,044
Stormwater Utility Fund	\$	11,097,883
Library Fund	\$	183,756
Drug Enforcement Fund	\$	215,362

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:

**City of Spring Hill  
Schedule of Outstanding Debt and Budgeted Debt Service  
Fiscal Year 2027**

Fund	Type of Debt	Loan Name and Description	Original Issuance Amount	Authorized & Unissued	Total Principal Outstanding at June 30	Budgeted Annual Debt Service		
						Principal	Interest	Total
General	Bonds	2014 GO Bond - Fire	\$ 1,989,500		\$ 1,002,395	\$ 102,350	\$ 30,076	\$ 132,426
		2020A GO Bond - Ladder & Pumper Truck	5,253,600		3,717,263	267,300	130,977	398,277
	Leases	Firing Range Lease	133,260		94,710	-	-	-
	<b>Total</b>		<b>\$ 7,376,360</b>	<b>\$ -</b>	<b>\$ 4,814,368</b>	<b>\$ 369,650</b>	<b>\$ 161,053</b>	<b>\$ 530,703</b>
State Street Aid	Bonds	2014 GO Bond - Reserve Blvd & Duplex	2,422,000		\$ 1,220,307	\$ 124,600	\$ 36,614	\$ 161,214
		<b>Total</b>	<b>\$ 2,422,000</b>	<b>\$ -</b>	<b>\$ 1,220,307</b>	<b>\$ 124,600</b>	<b>\$ 36,614</b>	<b>\$ 161,214</b>
Adequate Facilities	Bonds	2014 GO Bond - Port Royal Pk	4,238,500		\$ 2,135,536	\$ 218,050	\$ 64,074	\$ 282,124
		Notes	Interlocal Agreement - WC Rec Center	5,385,000		64,900	90,000	3,600
	<b>Total</b>		<b>\$ 9,623,500</b>	<b>\$ -</b>	<b>\$ 2,200,436</b>	<b>\$ 308,050</b>	<b>\$ 67,674</b>	<b>\$ 375,724</b>
18-75 Capital Projects	Bonds	2020A GO Bond	18,626,400		\$ 13,179,387	\$ 947,700	\$ 464,373	\$1,412,073
		2022 GO Bond - 40M	40,000,000		33,107,413	1,550,000	1,348,838	2,898,838
		2024 GO Bond	37,930,000		36,256,500	650,000	1,673,500	2,323,500
		<b>Total</b>	<b>\$ 96,556,400</b>	<b>\$ -</b>	<b>\$ 82,543,300</b>	<b>\$3,147,700</b>	<b>\$3,486,711</b>	<b>\$6,634,411</b>
Water and Sewer	Bonds	2020B - 9,395,000 Refunding	9,395,000		\$ 5,250,700	\$ 735,000	\$ 122,850	\$ 857,850
		2024 GO Bond	14,365,000		13,738,800	100,000	626,200	726,200
	Loan Agreements	TMBF Loan - 6m	6,000,000		383,248	405,000	12,150	417,150
	<b>Total</b>		<b>\$ 29,760,000</b>	<b>\$ -</b>	<b>\$ 19,372,748</b>	<b>\$1,240,000</b>	<b>\$ 761,200</b>	<b>\$2,001,200</b>
Stormwater	Bonds	2024 GO Bond	1,895,000		\$ 1,811,150	\$ 65,000	\$ 83,850	\$ 148,850
		Notes	Interfund Capital Outlay Note - 4m	4,000,000		219,220	26,124	4,485
	<b>Total</b>		<b>\$ 5,895,000</b>	<b>\$ -</b>	<b>\$ 2,030,370</b>	<b>\$ 91,124</b>	<b>\$ 88,335</b>	<b>\$ 179,459</b>
<b>Total Outstanding Debt</b>			<b>\$ 15,693,360</b>	<b>\$ -</b>	<b>\$ 8,065,045</b>	<b>\$ 585,374</b>	<b>\$ 286,002</b>	<b>\$ 871,376</b>

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

Pending Capital Projects	Pending Capital Projects - Total Expense	Pending Capital Projects Expense Financed by Estimated Revenues and/or Reserves	Pending Capital Projects Expense Financed by Debt Proceeds
City Hall Basement Renovation	\$ 903,679.35	\$ 903,679.35	\$ -
Cleburne & Beechcroft Intersection	\$ 2,227,219.57	\$ 2,227,219.57	\$ -
Jim Warren Bridge Improvements	\$ 128,537.91	\$ 128,537.91	\$ -
New Playground at Harvey Park	\$ 1,000,000.00	\$ 1,000,000.00	\$ -
Peter Jenkins Greenway	\$ 58,774.41	\$ 58,774.41	\$ -
Port Royal Road & Buckner Ln Intersection	\$ 9,642,715.77	\$ 9,642,715.77	\$ -
Port Royal Road (Duplex to Kedron)	\$ 314,018.44	\$ -	\$ -
CSA	\$ 5,867,059.03	\$ 5,867,059.03	\$ -
Jim Warren Rd	\$ 196,920.00	\$ 301,920.00	\$ -
Buckner Lane	\$ 7,580,049.72	\$ -	\$ 7,580,049.72
Harvey Park Greenway	\$ 47,714.30	\$ 47,714.30	\$ -
I-65 L1C1 & L1C2	\$ 13,723.84	\$ -	\$ 13,723.84
Mahlon Moore Rd / Battle Creek Way	\$ 1,625,950.00	\$ 1,625,950.00	\$ -
New Library	\$ 10,436.46	\$ 10,436.46	\$ -
Port Royal and Countess Roundabout	\$ 24,830.00	\$ -	\$ -

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

SECTION 6: Money may be transferred from one appropriation to another in the same fund in accordance to the Budget Policy.

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 \$0.739 per \$100 of assessed value on all real and personal property.

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

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

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

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

Passed 1<sup>st</sup> Reading: \_\_\_\_\_

Passed 2<sup>nd</sup> Reading: \_\_\_\_\_

\_\_\_\_\_  
Matt Fitterer, Mayor

ATTESTED:

\_\_\_\_\_  
April Goad, City Recorder

LEGAL FORM APPROVED:

\_\_\_\_\_  
Patrick Carter, City Attorney



## STAFF MEMORANDUM

**TO:** Board of Mayor and Alderman  
**FROM:** J. Carter Napier – City Administrator  
**DATE:** 05/29/2026  
**SUBJECT:** Fiscal Year 2027 Budget Adoption

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### STAFF RECOMMENDATION:

That the Board adopt the Fiscal Year 2027 operating budget of \$151,704,567 following the public hearing on June 1, 2026 and the final reading on June 15, 2026, to serve as the City of Spring Hill's financial and operations plan for the next year, effective July 1, 2026.

### BACKGROUND:

As the Mayor and the Board of Aldermen are aware, municipalities in Tennessee and pursuant to Tennessee statutory requirements, the BOMA must review and adopt an annual budget ordinance for each fiscal year.[i] The budget must include estimated revenues and proposed expenditures and function as a complete financial plan for the proposed fiscal year. Expenditures for the year cannot occur without prior appropriation as they establish the legal limit of spending that the Board authorizes.

While a great deal of work has been put into this proposal by the Finance team, the Department Heads, and the Board as well, this proposed budget represents staff's most informed estimate as to the conduct of the city's revenues and expenditures over the next twelve months commencing July 1, 2026. Accordingly, the Board should anticipate that quarterly amendments will be necessary to consider over the next year so that as things change and predictions fall short (which inevitably occurs), the Board needs the means to respond with changes that realigns the BOMA'S authorization with the realities of the year that occur. Given the fact that spending in the City of Spring Hill cannot occur without the appropriate authorization given by the BOMA, this is a critical process to acknowledge.

As directed by both the governing statutes and the city's charter, Staff presents the attached budget for FY27. The proposed FY27 budget is balanced against a conservative series of revenue projections, supports capital projects both provisionally approved by the Board and supported by means provisionally authorized by the Board, and includes financial detail that is listed in fund, program and activity level. Furthermore, the detail of the budget includes prior year's actuals, current year-end estimates and FY27 projections.



**City of Spring Hill | Finance Department**  
199 Town Center Parkway  
Spring Hill, Tennessee 37174  
rholden@springhilltn.org

Staff would also suggest that the Board's direction given through the City's long term and strategic planning efforts is represented as much as possible with respect to the details organized in the FY27 budget.

I would like to thank the tireless work of the Finance team who were very effective in coordinating these efforts, the department heads for providing detail and numbers that are aimed at a very responsible and reasonable approach to providing the services they oversee, and to the employees who utilize a very effective approach to provide the quality services they do.

Attached you will find the detailed budget, but also the Board has been provided a narrative that discusses major themes and concepts that are unique to this year's budget design. With the detail captured in both documents along with the presentation on May 5, the Board, the Mayor and the public will have a very comprehensive and transparent insight as to how the budget proposal was developed and more importantly, where next year's tax dollars are proposed to be spent.



**City of Spring Hill | Finance**  
199 Town Center Parkway  
Spring Hill, Tennessee 37174

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
110-30000-31111	Revenue	Local Taxes	General Fund	Revenues	Real Property Taxes (Current) 2023 - Maury (\$739)	\$ 8,220,000.00	\$ 8,386,753.92	\$ 8,655,540.00	\$ 5,193,371.58	\$ -	\$ 11,577,851.00	\$ 1,953,095.00	23%
110-30000-31112	Revenue	Local Taxes	General Fund	Revenues	Real Property Taxes(Current)-23 Williamson (\$739)	\$ 8,457,563.00	\$ 8,738,600.59	\$ 13,433,506.00	\$ 10,029,533.01	\$ -	\$ 14,406,376.00	\$ 227,692.00	2%
110-30000-31211	Revenue	Local Taxes	General Fund	Revenues	Utility Taxes Property	\$ 135,000.00	\$ 161,465.00	\$ 135,000.00	\$ 3,857.00	\$ -	\$ 135,000.00	\$ -	0%
110-30000-31212	Revenue	Local Taxes	General Fund	Revenues	Delinquent Property Tax - Maury 2021 (2+ Years)	\$ 11,000.00	\$ 16,949.98	\$ 7,500.00	\$ 880.00	\$ -	\$ 8,000.00	\$ 500.00	7%
110-30000-31212	Revenue	Local Taxes	General Fund	Revenues	Delinquent Property Tax-Williamson 2021 (2+ Years)	\$ 27,000.00	\$ 20,707.83	\$ 25,000.00	\$ 10,364.81	\$ -	\$ 20,000.00	\$ (5,000.00)	-20%
110-30000-31221	Revenue	Local Taxes	General Fund	Revenues	Delinquent Property Tax - Maury 2022 (Prior Year)	\$ 450,000.00	\$ 101,189.78	\$ 75,000.00	\$ 11,592.00	\$ -	\$ 75,000.00	\$ -	0%
110-30000-31222	Revenue	Local Taxes	General Fund	Revenues	Delinquent Property Tax - Williamson 2022 (Prior Yr)	\$ 145,000.00	\$ 91,694.35	\$ 75,000.00	\$ 2,781.18	\$ -	\$ 75,000.00	\$ -	0%
110-30000-31223	Revenue	Local Taxes	General Fund	Revenues	Property Tax Penalty - Maury 2022 (Prior Yr)	\$ 13,500.00	\$ 29,658.53	\$ 15,000.00	\$ 10,985.41	\$ -	\$ 20,000.00	\$ 5,000.00	33%
110-30000-31312	Revenue	Local Taxes	General Fund	Revenues	Property Tax Penalty - Williamson 2022 (PriorYr)	\$ 11,000.00	\$ 20,449.05	\$ 10,000.00	\$ 7,616.98	\$ -	\$ 15,000.00	\$ 5,000.00	50%
110-30000-31321	Revenue	Local Taxes	General Fund	Revenues	Property Tax Penalty - Maury 2021 (2+ Yrs)	\$ 2,000.00	\$ 7,312.78	\$ 2,000.00	\$ 521.58	\$ -	\$ 2,000.00	\$ -	0%
110-30000-31322	Revenue	Local Taxes	General Fund	Revenues	Property Tax Penalty - Williamson 2021 (2+ Yrs)	\$ 12,000.00	\$ 8,057.46	\$ 5,000.00	\$ 4,899.89	\$ -	\$ 5,000.00	\$ -	0%
110-30000-31501	Revenue	Local Taxes	General Fund	Revenues	Pay In Lieu Of Tax - Electric Utilities	\$ 28,318.00	\$ 46,207.48	\$ 40,000.00	\$ 21,916.05	\$ -	\$ 21,000.00	\$ (9,000.00)	-48%
110-30000-31502	Revenue	Local Taxes	General Fund	Revenues	Water/Sewer In-Lieu-Of-Tax	\$ 325,000.00	\$ 384,596.90	\$ 325,000.00	\$ -	\$ -	\$ 362,250.00	\$ 37,250.00	11%
110-30000-31503	Revenue	Local Taxes	General Fund	Revenues	Saturn In Lieu-Of-Tax	\$ 250,000.00	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-30000-31611	Revenue	Local Taxes	General Fund	Revenues	Local Sales Tax - Maury Co	\$ 9,100,000.00	\$ 10,958,941.54	\$ 9,600,000.00	\$ 5,234,206.96	\$ -	\$ 10,466,547.00	\$ 866,547.00	9%
110-30000-31612	Revenue	Local Taxes	General Fund	Revenues	Local Sales Tax - Williamson Co	\$ 6,500,000.00	\$ 6,836,120.09	\$ 6,500,000.00	\$ 2,994,897.18	\$ -	\$ 7,355,109.00	\$ 855,109.00	13%
110-30000-31711	Revenue	Local Taxes	General Fund	Revenues	Wholesale Beer Tax	\$ 496,989.00	\$ 292,506.82	\$ 300,000.00	\$ 229,451.33	\$ -	\$ 335,000.00	\$ 35,000.00	12%
110-30000-31712	Revenue	Local Taxes	General Fund	Revenues	Wholesale Liquor Tax	\$ 972,429.00	\$ 960,895.62	\$ 1,000,000.00	\$ 526,692.20	\$ -	\$ 1,000,000.00	\$ -	0%
110-30000-31713	Revenue	Local Taxes	General Fund	Revenues	Mixed Drink Taxes	\$ 180,393.00	\$ 210,127.83	\$ 180,000.00	\$ 108,384.55	\$ -	\$ 200,000.00	\$ 20,000.00	11%
110-30000-31811	Revenue	Local Taxes	General Fund	Revenues	Business License	\$ 891,476.00	\$ 1,148,042.63	\$ 1,100,000.00	\$ 158,766.85	\$ -	\$ 1,100,000.00	\$ -	0%
110-30000-31911	Revenue	Local Taxes	General Fund	Revenues	Natural Gas Franchise Tax	\$ 496,654.00	\$ 300,932.04	\$ 300,000.00	\$ 341,318.72	\$ -	\$ 350,000.00	\$ 50,000.00	17%
110-30000-31912	Revenue	Local Taxes	General Fund	Revenues	Cable TV Franchise	\$ 111,835.00	\$ 148,887.82	\$ 110,000.00	\$ 64,225.86	\$ -	\$ 110,000.00	\$ -	0%
110-30000-32201	Revenue	Licenses and Permits	General Fund	Revenues	Beer Licenses	\$ 13,337.00	\$ 9,894.55	\$ 10,000.00	\$ 9,568.10	\$ -	\$ 10,000.00	\$ -	0%
110-30000-32929	Revenue	Licenses and Permits	General Fund	Revenues	Other Permits	\$ -	\$ 415.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-30000-33409	Revenue	Intergovernmental	General Fund	Revenues	State-TEMA/FEMA Reimbursement	\$ -	\$ 14,861.70	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-30000-33511	Revenue	Intergovernmental	General Fund	Revenues	State Sales Tax	\$ 6,088,841.00	\$ 6,333,918.61	\$ 6,150,000.00	\$ 3,218,249.38	\$ -	\$ 7,870,235.00	\$ 1,720,235.00	28%
110-30000-33521	Revenue	Intergovernmental	General Fund	Revenues	State Income Tax	\$ -	\$ 852.74	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-30000-33531	Revenue	Intergovernmental	General Fund	Revenues	State Beer Tax	\$ 23,148.00	\$ 9,624.59	\$ 20,000.00	\$ 10,934.52	\$ -	\$ 24,947.00	\$ 4,947.00	25%
110-30000-33541	Revenue	Intergovernmental	General Fund	Revenues	TVA In-Lieu-Of Tax	\$ 616,935.00	\$ 611,338.84	\$ 600,000.00	\$ 338,810.90	\$ -	\$ 730,595.00	\$ 130,595.00	22%
110-30000-33558	Revenue	Intergovernmental	General Fund	Revenues	State Transportation Modernization	\$ -	\$ 22,775.51	\$ -	\$ 13,954.68	\$ -	\$ -	\$ -	0%
110-30000-33593	Revenue	Intergovernmental	General Fund	Revenues	Corporate Excise Tax	\$ 54,000.00	\$ -	\$ 54,000.00	\$ -	\$ -	\$ -	\$ (54,000.00)	-100%
110-30000-33594	Revenue	Intergovernmental	General Fund	Revenues	Telecom Interstate Sales City	\$ -	\$ 5,775.19	\$ -	\$ 3,752.92	\$ -	\$ 5,000.00	\$ 5,000.00	0%
110-30000-33595	Revenue	Intergovernmental	General Fund	Revenues	Sports Betting Tax	\$ (51,330.00)	\$ 197,259.85	\$ 90,000.00	\$ 50,114.65	\$ -	\$ 130,676.00	\$ 40,676.00	45%
110-30000-33599	Revenue	Intergovernmental	General Fund	Revenues	License Plate/Df Return Fees	\$ 2,080.00	\$ 1,165.00	\$ 1,500.00	\$ 1,070.00	\$ -	\$ 900.00	\$ (600.00)	-40%
110-30000-34000	Revenue	Charges for Services	General Fund	Revenues	Charges For Services	\$ -	\$ 400.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-30000-34122	Revenue	Charges for Services	General Fund	Revenues	Credit Card Processing Fee	\$ 61,000.00	\$ 6,317.84	\$ 4,000.00	\$ 4,164.57	\$ -	\$ 4,000.00	\$ -	0%
110-30000-34250	Revenue	Charges for Services	General Fund	Revenues	Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-30000-36110	Revenue	Other	General Fund	Revenues	Interest Earnings	\$ 1,174,257.00	\$ 2,264,254.22	\$ 2,000,000.00	\$ 820,869.87	\$ -	\$ 1,500,000.00	\$ (500,000.00)	-25%
110-30000-36111	Revenue	Other	General Fund	Revenues	Interest-Trust Acct	\$ 37,498.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-30000-36300	Revenue	Other	General Fund	Revenues	Sale Of Surplus Property	\$ 5,000.00	\$ 6,870.80	\$ 5,000.00	\$ 3,369.60	\$ -	\$ -	\$ (5,000.00)	-100%
110-30000-36350	Revenue	Other	General Fund	Revenues	Insurance Recoveries	\$ 35,800.00	\$ 11,077.50	\$ 25,000.00	\$ -	\$ -	\$ -	\$ (25,000.00)	-100%
110-30000-36352	Revenue	Other	General Fund	Revenues	Lawsuits - Settlements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-30000-36401	Revenue	Other	General Fund	Revenues	Misc Refunds & Rebates	\$ 5,837.00	\$ 5,237.92	\$ -	\$ 10,030.99	\$ -	\$ -	\$ -	0%
110-30000-36500	Revenue	Other	General Fund	Revenues	Contribution From Developer (SH Development)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-30000-36900	Revenue	Other	General Fund	Revenues	Cash Over/Short	\$ -	\$ (15.00)	\$ -	\$ 0.90	\$ -	\$ -	\$ -	0%
110-30000-36973	Revenue	Other	General Fund	Revenues	Operating Transfer In From Water Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-30000-36974	Revenue	Other	General Fund	Revenues	Operating Transfers In From Sanitation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-30000-36977	Revenue	Other	General Fund	Revenues	Operating Transfer In From MS4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-30000-36980	Revenue	Other	General Fund	Revenues	Miscellaneous Income	\$ -	\$ 204.05	\$ -	\$ 70.65	\$ -	\$ -	\$ -	0%
110-41100-33193	Revenue	Intergovernmental	General Fund	Revenues	ARPA Grant Revenue	\$ -	\$ 956,371.52	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41100-34616	Revenue	Charges for Services	General Fund	Revenues	Support Services Interfund Revenue - Water & Sewer	\$ 437,308.50	\$ 452,100.30	\$ 3,582,758.00	\$ -	\$ -	\$ 431,999.00	\$ (3,150,759.00)	-88%
110-41100-36401	Revenue	Other	General Fund	Revenues	Misc Refunds & Rebates	\$ -	\$ 4,452.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41310-34616	Revenue	Charges for Services	General Fund	Revenues	Support Services Interfund Revenue - Water & Sewer	\$ -	\$ 548,340.75	\$ -	\$ 57,066.20	\$ -	\$ 355,108.00	\$ 355,108.00	0%
110-41320-34616	Revenue	Charges for Services	General Fund	Revenues	Support Services Interfund Revenue - Water & Sewer	\$ 96,045.75	\$ 96,402.64	\$ 107,189.00	\$ 19,133.71	\$ -	\$ 109,597.00	\$ 2,408.00	2%
110-41500-32021	Revenue	Licenses and Permits	General Fund	Revenues	Solicitation Permits (46200)	\$ 600.00	\$ 710.00	\$ 600.00	\$ 700.00	\$ -	\$ 700.00	\$ 100.00	17%
110-41500-34000	Revenue	Charges for Services	General Fund	Revenues	Charges For Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41500-34122	Revenue	Charges for Services	General Fund	Revenues	Credit Card Processing Fee	\$ -	\$ 16,448.27	\$ 9,000.00	\$ 11,781.61	\$ -	\$ 16,000.00	\$ 7,000.00	78%
110-41500-34616	Revenue	Charges for Services	General Fund	Revenues	Support Services Interfund Revenue - Water & Sewer	\$ 756,672.50	\$ 625,651.73	\$ 748,874.00	\$ -	\$ -	\$ 809,048.00	\$ 60,174.00	8%
110-41500-36401	Revenue	Other	General Fund	Revenues	Misc Refunds & Rebates	\$ -	\$ 2,478.34	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41641-34614	Revenue	Charges for Services	General Fund	Revenues	Operating Transfer In To Info Tech - IS Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41641-34616	Revenue	Charges for Services	General Fund	Revenues	Support Services Interfund Revenue - Water & Sewer	\$ 659,796.00	\$ 550,963.75	\$ 707,198.00	\$ -	\$ -	\$ 758,544.00	\$ 51,346.00	7%
110-41642-34613	Revenue	Charges for Services	General Fund	Revenues	Operating Transfers In To GIS - IS Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41642-34616	Revenue	Charges for Services	General Fund	Revenues	Support Services Interfund Revenue - Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 284,932.00	\$ 284,932.00	0%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
110-41650-33452	Revenue	Intergovernmental	General Fund	Revenues	Grant Revenue	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41650-34616	Revenue	Charges for Services	General Fund	Revenues	Support Services Interfund Revenue - Water & Sewer	\$ 65,136.70	\$ 48,147.91	\$ 65,706.00	\$ -	\$ -	\$ 135,151.00	\$ 69,445.00	106%
110-41650-36401	Revenue	Other	General Fund	Revenues	Misc Refunds & Rebates	\$ -	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	0%
110-41700-34616	Revenue	Charges for Services	General Fund	Revenues	Support Services Interfund Revenue - Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,667.00	\$ 23,667.00	0%
110-41700-36300	Revenue	Other	General Fund	Revenues	Sale Of Surplus Property	\$ -	\$ 75.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41700-36502	Revenue	Other	General Fund	Revenues	Developer Reimbursement - TIS	\$ -	\$ -	\$ -	\$ 37,987.50	\$ -	\$ 7,000.00	\$ 7,000.00	0%
110-41800-34616	Revenue	Charges for Services	General Fund	Revenues	Support Services Interfund Revenue - Water & Sewer	\$ 535,428.25	\$ 335,774.52	\$ 452,588.00	\$ -	\$ -	\$ 286,636.00	\$ (165,952.00)	-37%
110-41800-36350	Revenue	Other	General Fund	Revenues	Insurance Recoveries	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41800-36903	Revenue	Other	General Fund	Revenues	Leases/Purchases Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42100-32691	Revenue	Licenses and Permits	General Fund	Revenues	Alarm Registrations	\$ 45,000.00	\$ 55,017.41	\$ 45,000.00	\$ 5,359.13	\$ -	\$ -	\$ (45,000.00)	-100%
110-42100-33105	Revenue	Intergovernmental	General Fund	Revenues	Bulletproof Vest Grant	\$ 7,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42100-33401	Revenue	Intergovernmental	General Fund	Revenues	TN Highway Safety (THSO Grant)	\$ 65,000.00	\$ 118,432.10	\$ 65,000.00	\$ 4,293.75	\$ -	\$ 55,450.00	\$ (9,550.00)	-15%
110-42100-33402	Revenue	Intergovernmental	General Fund	Revenues	Inservice Training-Post Commission	\$ 54,000.00	\$ -	\$ 45,000.00	\$ -	\$ -	\$ -	\$ (45,000.00)	-100%
110-42100-33406	Revenue	Intergovernmental	General Fund	Revenues	ICAC Grant	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42100-33407	Revenue	Intergovernmental	General Fund	Revenues	VCF Grant - Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42100-34000	Revenue	Charges for Services	General Fund	Revenues	Charges For Services	\$ 1,240.00	\$ 4,756.50	\$ -	\$ 1,168.84	\$ -	\$ -	\$ -	0%
110-42100-34157	Revenue	Charges for Services	General Fund	Revenues	Sexual Offender Registration	\$ 1,200.00	\$ 900.00	\$ 1,200.00	\$ 200.00	\$ -	\$ 1,200.00	\$ -	0%
110-42100-34158	Revenue	Charges for Services	General Fund	Revenues	SOR-Community Notification	\$ 550.00	\$ 450.00	\$ 500.00	\$ 100.00	\$ -	\$ 500.00	\$ -	0%
110-42100-34211	Revenue	Charges for Services	General Fund	Revenues	Public Safety - Charges For Services	\$ 8,000.00	\$ 3,940.00	\$ 6,000.00	\$ 3,358.02	\$ -	\$ 5,000.00	\$ (1,000.00)	-17%
110-42100-34212	Revenue	Charges for Services	General Fund	Revenues	Accident Report Revenues	\$ 1,000.00	\$ 67.05	\$ 500.00	\$ -	\$ -	\$ -	\$ (500.00)	-100%
110-42100-34214	Revenue	Charges for Services	General Fund	Revenues	Police Reimbursement	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42100-35100	Revenue	Fines, Forfeitures, and Penalties	General Fund	Revenues	City Court Revenue	\$ 255,000.00	\$ 192,249.02	\$ 210,000.00	\$ 151,665.11	\$ -	\$ 210,000.00	\$ -	0%
110-42100-35101	Revenue	Fines, Forfeitures, and Penalties	General Fund	Revenues	E-Citation Traffic Fees	\$ -	\$ 6.00	\$ -	\$ 1.00	\$ -	\$ -	\$ -	0%
110-42100-35102	Revenue	Fines, Forfeitures, and Penalties	General Fund	Revenues	E-Citations-Pvd	\$ -	\$ 24.00	\$ -	\$ 4.00	\$ -	\$ -	\$ -	0%
110-42100-35112	Revenue	Fines, Forfeitures, and Penalties	General Fund	Revenues	Opioid Settlement Revenue	\$ -	\$ 3,607.63	\$ -	\$ 2,132.70	\$ -	\$ -	\$ -	0%
110-42100-35160	Revenue	Fines, Forfeitures, and Penalties	General Fund	Revenues	County Court Revenues	\$ 50,000.00	\$ 41,025.51	\$ 50,000.00	\$ 22,363.26	\$ -	\$ 40,000.00	\$ (10,000.00)	-20%
110-42100-36110	Revenue	Other	General Fund	Revenues	Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42100-36300	Revenue	Other	General Fund	Revenues	Sale Of Surplus Property	\$ -	\$ 42,249.00	\$ -	\$ 391.00	\$ -	\$ -	\$ -	0%
110-42100-36350	Revenue	Other	General Fund	Revenues	Insurance Recoveries	\$ 30,000.00	\$ 17,543.19	\$ 25,000.00	\$ -	\$ -	\$ -	\$ (25,000.00)	-100%
110-42100-36401	Revenue	Other	General Fund	Revenues	Misc Refunds & Rebates	\$ -	\$ -	\$ -	\$ 70.00	\$ -	\$ -	\$ -	0%
110-42100-36903	Revenue	Other	General Fund	Revenues	Leases/Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42100-36980	Revenue	Other	General Fund	Revenues	Miscellaneous Income	\$ -	\$ 175.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42110-32691	Revenue	Licenses and Permits	General Fund	Revenues	Alarm Registrations	\$ -	\$ -	\$ -	\$ 16,702.32	\$ -	\$ 78,500.00	\$ 78,500.00	0%
110-42110-33402	Revenue	Intergovernmental	General Fund	Revenues	Inservice Training-Post Commission	\$ -	\$ 3,200.00	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00	0%
110-42110-33414	Revenue	Intergovernmental	General Fund	Revenues	Police-Dispatcher Training Reimbursement	\$ -	\$ 3,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42110-33415	Revenue	Intergovernmental	General Fund	Revenues	State Academy Cost Sharing Grant	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	0%
110-42110-34000	Revenue	Charges for Services	General Fund	Revenues	Charges For Services	\$ -	\$ -	\$ -	\$ 19.42	\$ -	\$ -	\$ -	0%
110-42110-36300	Revenue	Other	General Fund	Revenues	Sale Of Surplus Property	\$ -	\$ 1,868.00	\$ 14,824.00	\$ 15,215.00	\$ -	\$ -	\$ (14,824.00)	-100%
110-42121-33402	Revenue	Intergovernmental	General Fund	Revenues	Inservice Training-Post Commission	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	0%
110-42121-33406	Revenue	Intergovernmental	General Fund	Revenues	ICAC Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	0%
110-42121-33414	Revenue	Intergovernmental	General Fund	Revenues	Police-Dispatcher Training Reimbursement	\$ -	\$ 8,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42123-33101	Revenue	Intergovernmental	General Fund	Revenues	FEMA Reimbursement Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42123-33401	Revenue	Intergovernmental	General Fund	Revenues	TN Highway Safety (THSO Grant)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42123-33402	Revenue	Intergovernmental	General Fund	Revenues	Inservice Training-Post Commission	\$ -	\$ 32,800.00	\$ -	\$ -	\$ -	\$ 40,000.00	\$ 40,000.00	0%
110-42123-33414	Revenue	Intergovernmental	General Fund	Revenues	Police-Dispatcher Training Reimbursement	\$ -	\$ 27,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42123-34211	Revenue	Charges for Services	General Fund	Revenues	Public Safety - Charges For Services	\$ -	\$ 400.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42123-34213	Revenue	Charges for Services	General Fund	Revenues	Impound Lot Fees	\$ -	\$ -	\$ -	\$ 700.00	\$ -	\$ -	\$ -	0%
110-42123-36350	Revenue	Other	General Fund	Revenues	Insurance Recoveries	\$ -	\$ 43,557.18	\$ -	\$ 20,492.00	\$ -	\$ -	\$ -	0%
110-42123-36401	Revenue	Other	General Fund	Revenues	Misc Refunds & Rebates	\$ -	\$ 155.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42140-33402	Revenue	Intergovernmental	General Fund	Revenues	Inservice Training-Post Commission	\$ -	\$ 1,600.00	\$ -	\$ -	\$ -	\$ 1,600.00	\$ 1,600.00	0%
110-42140-36350	Revenue	Other	General Fund	Revenues	Insurance Recoveries	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	0%
110-42150-33402	Revenue	Intergovernmental	General Fund	Revenues	Inservice Training-Post Commission	\$ -	\$ 7,200.00	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	0%
110-42150-33414	Revenue	Intergovernmental	General Fund	Revenues	Police-Dispatcher Training Reimbursement	\$ -	\$ 7,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42200-32694	Revenue	Licenses and Permits	General Fund	Revenues	Fire Inspections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42200-33408	Revenue	Intergovernmental	General Fund	Revenues	Fire Dept Incentive Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42200-34211	Revenue	Charges for Services	General Fund	Revenues	Fire Safety - Charges For Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42200-34261	Revenue	Charges for Services	General Fund	Revenues	Hazmat Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42200-36300	Revenue	Other	General Fund	Revenues	Sale Of Surplus Property	\$ -	\$ 4,925.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42200-36401	Revenue	Other	General Fund	Revenues	Misc Refunds & Rebates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42200-36980	Revenue	Other	General Fund	Revenues	Miscellaneous Income	\$ -	\$ 5.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42210-32694	Revenue	Licenses and Permits	General Fund	Revenues	Fire Inspections	\$ -	\$ 5.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42210-32922	Revenue	Licenses and Permits	General Fund	Revenues	Fireworks Permits	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42210-32929	Revenue	Licenses and Permits	General Fund	Revenues	Other Permits	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
110-42210-33402	Revenue	Intergovernmental	General Fund	Revenues	Inservice Training-Post Commission	\$ 1,600.00	\$ 61,600.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42210-33450	Revenue	Intergovernmental	General Fund	Revenues	Grants - Other	\$ -	\$ 1,848.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42210-33452	Revenue	Intergovernmental	General Fund	Revenues	Grant Revenue	\$ 1,885.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42210-36300	Revenue	Other	General Fund	Revenues	Sale Of Surplus Property	\$ -	\$ 4,213.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42210-36966	Revenue	Other	General Fund	Revenues	Transfer in from CERF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 595,852.00	\$ 595,852.00	0%
110-42220-33101	Revenue	Intergovernmental	General Fund	Revenues	FEMA Reimbursement Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42220-33120	Revenue	Intergovernmental	General Fund	Revenues	FEMA SAFER Grant	\$ 1,029,384.00	\$ 841,773.37	\$ 1,060,272.00	\$ 290,899.73	\$ -	\$ 863,000.00	\$ (197,272.00)	-19%
110-42220-33402	Revenue	Intergovernmental	General Fund	Revenues	Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42220-33450	Revenue	Intergovernmental	General Fund	Revenues	Inservice Training-Post Commission	\$ 56,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42220-34211	Revenue	Charges for Services	General Fund	Revenues	Grants - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42220-34261	Revenue	Charges for Services	General Fund	Revenues	Fire Safety - Charges for Services	\$ 8,750.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42220-36350	Revenue	Other	General Fund	Revenues	Hazmat Reimbursements	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42220-33402	Revenue	Intergovernmental	General Fund	Revenues	Insurance Recoveries	\$ -	\$ 11,051.79	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42240-32621	Revenue	Licenses and Permits	General Fund	Revenues	Inservice Training-Post Commission	\$ 1,600.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42240-32694	Revenue	Licenses and Permits	General Fund	Revenues	Building Permits	\$ 125,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42240-33402	Revenue	Intergovernmental	General Fund	Revenues	Fire Inspections	\$ 200,000.00	\$ 62,823.18	\$ 50,000.00	\$ 22,227.00	\$ -	\$ 40,000.00	\$ (10,000.00)	-20%
110-42240-36350	Revenue	Other	General Fund	Revenues	Inservice Training-Post Commission	\$ 2,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42500-36350	Revenue	Other	General Fund	Revenues	Insurance Recoveries	\$ -	\$ 1,143.87	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43100-34616	Revenue	Charges for Services	General Fund	Revenues	Insurance Recoveries	\$ -	\$ 13,298.59	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43100-36350	Revenue	Other	General Fund	Revenues	Support Services Interfund Revenue - Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 333,062.00	\$ 333,062.00	0%
110-43100-36401	Revenue	Other	General Fund	Revenues	Insurance Recoveries	\$ -	\$ 2,875.63	\$ -	\$ 164.18	\$ -	\$ -	\$ -	0%
110-43110-33101	Revenue	Intergovernmental	General Fund	Revenues	Misc Refunds & Rebates	\$ -	\$ 554.69	\$ -	\$ 220.00	\$ -	\$ -	\$ -	0%
110-43110-34315	Revenue	Charges for Services	General Fund	Revenues	FEMA Reimbursement Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43110-36300	Revenue	Other	General Fund	Revenues	Receipts For Roads & Sidewalks -Nsp	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43110-36350	Revenue	Other	General Fund	Revenues	Sale Of Surplus Property	\$ -	\$ 9,877.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43110-36500	Revenue	Other	General Fund	Revenues	Insurance Recoveries	\$ -	\$ 12,769.92	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43120-33431	Revenue	Intergovernmental	General Fund	Revenues	Contribution From Developer	\$ -	\$ 108,174.27	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43120-36350	Revenue	Other	General Fund	Revenues	TDOT Reimbursement	\$ -	\$ 6,980.00	\$ -	\$ 3,220.00	\$ -	\$ -	\$ -	0%
110-43120-36502	Revenue	Other	General Fund	Revenues	Insurance Recoveries	\$ 20,000.00	\$ 50,080.00	\$ -	\$ 45,704.50	\$ -	\$ -	\$ -	0%
110-43120-36980	Revenue	Other	General Fund	Revenues	Contribution From Developer (Spring Hill Dev)	\$ -	\$ 6,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43130-34616	Revenue	Charges for Services	General Fund	Revenues	Developer Reimbursement - TIS	\$ 90,000.00	\$ 28,797.50	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43130-34616	Revenue	Charges for Services	General Fund	Revenues	Miscellaneous Income	\$ -	\$ -	\$ -	\$ 230.05	\$ -	\$ -	\$ -	0%
110-43130-34616	Revenue	Charges for Services	General Fund	Revenues	Support Services Interfund Revenue - Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 536,205.00	\$ 536,205.00	0%
110-43150-33409	Revenue	Intergovernmental	General Fund	Revenues	State-TEMA/FEMA Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43170-34000	Revenue	Charges for Services	General Fund	Revenues	Charges For Services	\$ 1,152,034.00	\$ 377,051.50	\$ 1,280,024.00	\$ 349,839.64	\$ -	\$ 1,120,672.00	\$ (159,352.00)	-12%
110-43170-34612	Revenue	Charges for Services	General Fund	Revenues	Operating Transfer in To Fleet - IS Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43170-36350	Revenue	Other	General Fund	Revenues	Insurance Recoveries	\$ -	\$ -	\$ -	\$ 61,485.89	\$ -	\$ -	\$ -	0%
110-44400-34744	Revenue	Charges for Services	General Fund	Revenues	Parks & Recreation Fees	\$ -	\$ -	\$ -	\$ 1,175.00	\$ -	\$ -	\$ -	0%
110-44400-36350	Revenue	Other	General Fund	Revenues	Insurance Recoveries	\$ -	\$ 4,301.54	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44400-36401	Revenue	Other	General Fund	Revenues	Misc Refunds & Rebates	\$ -	\$ 675.36	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44420-34746	Revenue	Charges for Services	General Fund	Revenues	Senior Center Activity Fees	\$ 3,600.00	\$ 1,070.00	\$ 1,500.00	\$ -	\$ -	\$ 1,000.00	\$ (500.00)	-33%
110-44420-34793	Revenue	Charges for Services	General Fund	Revenues	Community Center Fees-Rent	\$ 11,000.00	\$ 13,381.52	\$ 11,000.00	\$ 1,975.24	\$ -	\$ 5,000.00	\$ (6,000.00)	-55%
110-44420-36350	Revenue	Other	General Fund	Revenues	Insurance Recoveries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44420-36980	Revenue	Other	General Fund	Revenues	Miscellaneous Income	\$ 750.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44700-36300	Revenue	Other	General Fund	Revenues	Sale Of Surplus Property	\$ -	\$ 3,425.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44800-33403	Revenue	Intergovernmental	General Fund	Revenues	State of TN Library Grant - TOP Grant	\$ 1,354.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44800-33450	Revenue	Intergovernmental	General Fund	Revenues	Grants - Other	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44800-33801	Revenue	Intergovernmental	General Fund	Revenues	County Library Contribution	\$ 56,165.00	\$ 66,165.00	\$ 56,165.00	\$ 43,665.00	\$ -	\$ 58,675.00	\$ 2,510.00	4%
110-44800-36401	Revenue	Other	General Fund	Revenues	Misc Refunds & Rebates	\$ -	\$ 1,883.47	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46100-32621	Revenue	Licenses and Permits	General Fund	Revenues	Building Permits	\$ 2,500,000.00	\$ 2,750,252.47	\$ 2,250,000.00	\$ 1,007,998.96	\$ -	\$ 824,161.00	\$ (1,425,839.00)	-63%
110-46100-32911	Revenue	Licenses and Permits	General Fund	Revenues	Sign Permits (46200)	\$ 13,000.00	\$ 19,055.33	\$ 16,000.00	\$ 5,897.10	\$ -	\$ 6,000.00	\$ (10,000.00)	-63%
110-46100-34322	Revenue	Charges for Services	General Fund	Revenues	Planning Fees	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46100-34616	Revenue	Charges for Services	General Fund	Revenues	Support Services Interfund Revenue - Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 337,546.00	\$ 337,546.00	0%
110-46100-36401	Revenue	Other	General Fund	Revenues	Misc Refunds & Rebates	\$ -	\$ -	\$ -	\$ (952.40)	\$ -	\$ -	\$ -	0%
110-46100-36502	Revenue	Other	General Fund	Revenues	Developer Reimbursement - TIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46200-32621	Revenue	Licenses and Permits	General Fund	Revenues	Building Permits	\$ 1,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46200-34321	Revenue	Charges for Services	General Fund	Revenues	Plan Review Fees	\$ -	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46200-34616	Revenue	Charges for Services	General Fund	Revenues	Support Services Interfund Revenue - Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,193.00	\$ 225,193.00	0%
110-46300-34323	Revenue	Charges for Services	General Fund	Revenues	Engineering Fees	\$ -	\$ -	\$ -	\$ 18,744.00	\$ -	\$ 6,000.00	\$ 6,000.00	0%
110-46300-34611	Revenue	Charges for Services	General Fund	Revenues	Operating Transfer in To Engineering - IS Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46300-34616	Revenue	Charges for Services	General Fund	Revenues	Support Services Interfund Revenue - Water & Sewer	\$ 147,750.00	\$ 133,070.46	\$ 215,835.00	\$ -	\$ -	\$ 319,613.00	\$ 103,778.00	48%
110-46300-36401	Revenue	Other	General Fund	Revenues	Misc Refunds & Rebates	\$ -	\$ -	\$ -	\$ 50.00	\$ -	\$ -	\$ -	0%
<b>Total Revenue</b>						<b>\$54,499,609.70</b>	<b>\$57,515,084.74</b>	<b>\$1,930,779.00</b>	<b>\$1,690,873.33</b>	<b>\$ -</b>	<b>\$ 66,877,097.00</b>	<b>\$ 3,231,924.00</b>	<b>8%</b>

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
110-41100-51113	Expense	Personal Services	General Fund	Legislation	Elected Officials	\$ 59,200.00	\$ 54,550.00	\$ 55,500.00	\$ 32,025.00	\$ -	\$ 54,900.00	\$ (600.00)	-1%
110-41100-51114	Expense	Personal Services	General Fund	Legislation	Board & Committee Members	\$ 4,035.00	\$ 2,800.00	\$ 1,935.00	\$ 1,400.00	\$ -	\$ 3,000.00	\$ 1,065.00	55%
110-41100-51341	Expense	Personal Services	General Fund	Legislation	Christmas Bonus	\$ -	\$ -	\$ -	\$ 752.44	\$ -	\$ -	\$ -	0%
110-41100-51411	Expense	Personal Services	General Fund	Legislation	FICA	\$ 4,912.00	\$ 3,499.74	\$ 4,582.00	\$ 1,788.94	\$ -	\$ 4,487.00	\$ (95.00)	-2%
110-41100-51421	Expense	Personal Services	General Fund	Legislation	Health Insurance	\$ 156,419.00	\$ 145,570.38	\$ 148,274.00	\$ 88,445.49	\$ -	\$ 149,626.00	\$ 1,352.00	1%
110-41100-51431	Expense	Personal Services	General Fund	Legislation	Employee Retirement Plan	\$ -	\$ -	\$ -	\$ 67.57	\$ -	\$ -	\$ -	0%
110-41100-51461	Expense	Personal Services	General Fund	Legislation	Workers Comp	\$ 1,852.00	\$ 1,351.22	\$ 90.00	\$ -	\$ -	\$ 1,352.00	\$ 1,262.00	1402%
110-41100-51471	Expense	Personal Services	General Fund	Legislation	Unemployment Insurance	\$ 193.00	\$ 95.73	\$ 252.00	\$ 64.21	\$ -	\$ 315.00	\$ 63.00	25%
110-41100-51502	Expense	Personal Services	General Fund	Legislation	Appreciations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41100-51711	Expense	Personal Services	General Fund	Legislation	Election Officials, Office Clerks	\$ 41,000.00	\$ 40,921.80	\$ -	\$ -	\$ -	\$ 75,000.00	\$ 75,000.00	0%
110-41100-51712	Expense	Personal Services	General Fund	Legislation	Drug Screening & Background Checks	\$ 50.00	\$ 4.16	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41100-52201	Expense	Contractual Services	General Fund	Legislation	Stationery, Envelopes, Forms, Printing	\$ 270.00	\$ 236.63	\$ 270.00	\$ 3,271.56	\$ 728.44	\$ 300.00	\$ 30.00	11%
110-41100-52311	Expense	Contractual Services	General Fund	Legislation	Publication of Formal and Legal Notices	\$ 50,000.00	\$ 43,398.71	\$ 50,000.00	\$ 18,778.10	\$ -	\$ 40,000.00	\$ (10,000.00)	-20%
110-41100-52312	Expense	Contractual Services	General Fund	Legislation	Advertising and Publications- Marketing	\$ 200.00	\$ 190.00	\$ 650.00	\$ 140.00	\$ -	\$ 500.00	\$ (150.00)	-23%
110-41100-52331	Expense	Contractual Services	General Fund	Legislation	Subscriptions	\$ 3,000.00	\$ 2,448.73	\$ 2,500.00	\$ 680.49	\$ -	\$ 2,500.00	\$ -	0%
110-41100-52351	Expense	Contractual Services	General Fund	Legislation	Memberships	\$ 23,000.00	\$ 22,266.00	\$ 24,000.00	\$ 25,186.00	\$ -	\$ 74,532.00	\$ 50,532.00	211%
110-41100-52361	Expense	Contractual Services	General Fund	Legislation	Public Relations	\$ 500.00	\$ 69.65	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41100-52391	Expense	Contractual Services	General Fund	Legislation	Other Publicity, Subscriptions and Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41100-52452	Expense	Contractual Services	General Fund	Legislation	Cellular	\$ 500.00	\$ 408.00	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	0%
110-41100-52521	Expense	Contractual Services	General Fund	Legislation	Legal Services	\$ 345,242.85	\$ 315,966.35	\$ 280,000.00	\$ 179,365.95	\$ 80,634.05	\$ 300,000.00	\$ 20,000.00	7%
110-41100-52524	Expense	Contractual Services	General Fund	Legislation	Property Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41100-52545	Expense	Contractual Services	General Fund	Legislation	Consultant's Services	\$ 25,649.15	\$ 20,317.74	\$ -	\$ 5,311.51	\$ -	\$ 10,000.00	\$ 10,000.00	0%
110-41100-52550	Expense	Contractual Services	General Fund	Legislation	Tourism and Economic Development	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ -	\$ 60,000.00	\$ -	0%
110-41100-52661	Expense	Contractual Services	General Fund	Legislation	Repair and Maintenance Buildings	\$ -	\$ -	\$ -	\$ 330.42	\$ -	\$ -	\$ -	0%
110-41100-52800	Expense	Contractual Services	General Fund	Legislation	TRAVEL	\$ 9,463.00	\$ 9,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41100-52831	Expense	Contractual Services	General Fund	Legislation	Travel - Out of Town Expenses	\$ 1,000.00	\$ 421.05	\$ 2,000.00	\$ 6,419.40	\$ -	\$ 2,500.00	\$ 500.00	25%
110-41100-52832	Expense	Contractual Services	General Fund	Legislation	Meals and Entertainment	\$ 2,700.00	\$ 2,648.85	\$ 1,500.00	\$ 1,692.01	\$ -	\$ -	\$ (1,500.00)	-100%
110-41100-52833	Expense	Contractual Services	General Fund	Legislation	Training	\$ 665.00	\$ 90.00	\$ 1,000.00	\$ 1,480.00	\$ -	\$ 1,000.00	\$ -	0%
110-41100-52846	Expense	Contractual Services	General Fund	Legislation	Food -Per Diem	\$ -	\$ -	\$ 25,000.00	\$ 2,730.00	\$ 12,270.00	\$ 2,000.00	\$ 2,000.00	0%
110-41100-52991	Expense	Contractual Services	General Fund	Legislation	Other Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ (10,000.00)	-40%
110-41100-53112	Expense	Supplies	General Fund	Legislation	Office Supplies - General	\$ 1,400.00	\$ 1,292.37	\$ 1,500.00	\$ 1,898.98	\$ -	\$ 500.00	\$ (1,000.00)	-67%
110-41100-53261	Expense	Supplies	General Fund	Legislation	Clothing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,800.00	\$ 1,800.00	0%
110-41100-53291	Expense	Supplies	General Fund	Legislation	Other Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41100-53311	Expense	Supplies	General Fund	Legislation	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 1,000.00	\$ 920.16	\$ 2,000.00	\$ 31.83	\$ -	\$ -	\$ (2,000.00)	-100%
110-41100-53341	Expense	Supplies	General Fund	Legislation	Tires, Tubes and Etc.	\$ 150.00	\$ 150.00	\$ 300.00	\$ -	\$ -	\$ -	\$ (300.00)	-100%
110-41100-55112	Expense	Fixed Charges	General Fund	Legislation	PEP Insurance Coverage	\$ 85,887.00	\$ 85,886.97	\$ 86,000.00	\$ 2,351.38	\$ -	\$ 4,186.00	\$ (81,814.00)	-95%
110-41100-55931	Expense	Fixed Charges	General Fund	Legislation	Bank Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41100-57204	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Legislation	Transportation Subsidy	\$ 23,878.00	\$ 5,001.00	\$ 45,000.00	\$ -	\$ -	\$ 45,000.00	\$ -	0%
110-41100-57205	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Legislation	Historic Commission	\$ 55,000.00	\$ 2,500.00	\$ 30,000.00	\$ 123.61	\$ -	\$ 30,000.00	\$ -	0%
110-41100-57210	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Legislation	Regional Memberships	\$ 81,855.00	\$ 81,855.00	\$ 51,000.00	\$ 81,888.38	\$ -	\$ -	\$ (51,000.00)	-100%
110-41100-57503	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Legislation	Transfer out to Fleet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41100-57602	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Legislation	Operating Transfer Out To - Sanitation	\$ -	\$ -	\$ 385,460.00	\$ -	\$ -	\$ -	\$ (385,460.00)	-100%
110-41100-57606	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Legislation	Operating Transfer Out To - Capital Projects Fund	\$ 7,000,000.00	\$ 7,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41100-57607	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Legislation	Operating Transfer Out To - 18-75	\$ 6,300,000.00	\$ 6,369,321.06	\$ 8,172,947.02	\$ -	\$ -	\$ 9,614,164.00	\$ 806,890.98	10%
110-41100-59111	Expense	Capital Outlay	General Fund	Legislation	Capital Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41100-59202	Expense	Capital Outlay	General Fund	Legislation	Building Acquisition	\$ -	\$ -	\$ -	\$ 6,083,709.14	\$ -	\$ -	\$ -	0%
110-41200-51122	Expense	Personal Services	General Fund	Judicial	Wages	\$ 31,008.00	\$ 28,007.16	\$ 29,269.00	\$ 16,337.51	\$ -	\$ 174,259.00	\$ 144,990.00	495%
110-41200-51133	Expense	Personal Services	General Fund	Judicial	Part-time Wages	\$ 31,008.00	\$ 28,007.16	\$ 29,269.00	\$ 16,337.51	\$ -	\$ -	\$ (29,269.00)	-100%
110-41200-51341	Expense	Personal Services	General Fund	Judicial	Christmas Bonus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,529.00	\$ 1,529.00	0%
110-41200-51411	Expense	Personal Services	General Fund	Judicial	FICA	\$ 2,351.00	\$ 2,142.48	\$ 2,240.00	\$ 1,249.78	\$ -	\$ 9,692.00	\$ 7,452.00	333%
110-41200-51431	Expense	Personal Services	General Fund	Judicial	Employee Retirement Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,610.00	\$ 29,610.00	0%
110-41200-51461	Expense	Personal Services	General Fund	Judicial	Workers Comp	\$ 861.00	\$ 660.45	\$ 45.00	\$ -	\$ -	\$ 751.00	\$ 706.00	1569%
110-41200-51471	Expense	Personal Services	General Fund	Judicial	Unemployment Insurance	\$ 85.00	\$ 21.00	\$ 21.00	\$ 7.00	\$ -	\$ 223.00	\$ 202.00	962%
110-41200-51712	Expense	Personal Services	General Fund	Judicial	Drug Screening & Background Checks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41200-52111	Expense	Contractual Services	General Fund	Judicial	Postage	\$ -	\$ -	\$ -	\$ 713.08	\$ -	\$ 5,500.00	\$ 5,500.00	0%
110-41200-52351	Expense	Contractual Services	General Fund	Judicial	Memberships	\$ 50.00	\$ -	\$ 350.00	\$ -	\$ -	\$ 475.00	\$ 125.00	36%
110-41200-52451	Expense	Contractual Services	General Fund	Judicial	Telephone	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41200-52723	Expense	Contractual Services	General Fund	Judicial	Subscription Services	\$ -	\$ -	\$ 3,500.00	\$ 1,742.34	\$ 1,742.34	\$ 4,450.00	\$ 950.00	27%
110-41200-52991	Expense	Contractual Services	General Fund	Judicial	Other Contractual services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	0%
110-41200-53112	Expense	Supplies	General Fund	Judicial	Office Supplies - General	\$ 1,100.00	\$ 995.15	\$ 800.00	\$ 160.92	\$ -	\$ 1,000.00	\$ 200.00	25%
110-41200-53261	Expense	Supplies	General Fund	Judicial	Clothing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ 100.00	0%
110-41200-55112	Expense	Fixed Charges	General Fund	Judicial	PEP Insurance Coverage	\$ 29.00	\$ -	\$ 29.00	\$ -	\$ -	\$ 322.00	\$ 293.00	1010%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
110-41200-57501	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Judicial	Transfer out to IT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41310-51111	Expense	Personal Services	General Fund	Administration	Salaries	\$ 700,950.00	\$ 653,723.22	\$ 335,182.00	\$ 145,373.63	\$ -	\$ 453,282.00	\$ 118,100.00	35%
110-41310-51122	Expense	Personal Services	General Fund	Administration	Wages	\$ 62,305.00	\$ 58,987.21	\$ 61,144.00	\$ 28,329.77	\$ -	\$ -	\$ (61,144.00)	-100%
110-41310-51133	Expense	Personal Services	General Fund	Administration	Part-Time Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41310-51144	Expense	Personal Services	General Fund	Administration	Intern Wages	\$ 7,000.00	\$ 6,173.41	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41310-51151	Expense	Personal Services	General Fund	Administration	Other Salaries	\$ 3,000.00	\$ 1,550.00	\$ 22,800.00	\$ 17,592.36	\$ -	\$ -	\$ (22,800.00)	-100%
110-41310-51222	Expense	Personal Services	General Fund	Administration	Hourly- Overtime	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ (500.00)	-100%
110-41310-51341	Expense	Personal Services	General Fund	Administration	Christmas Bonus	\$ 1,550.00	\$ 1,100.00	\$ 1,629.46	\$ 2,287.43	\$ -	\$ 1,505.00	\$ (124.46)	-8%
110-41310-51411	Expense	Personal Services	General Fund	Administration	FICA	\$ 60,391.00	\$ 56,394.88	\$ 39,785.54	\$ 14,569.82	\$ -	\$ 34,792.00	\$ (4,993.54)	-13%
110-41310-51421	Expense	Personal Services	General Fund	Administration	Health Insurance	\$ 116,087.00	\$ 103,758.95	\$ 69,887.00	\$ 39,140.22	\$ -	\$ 43,859.00	\$ (26,028.00)	-37%
110-41310-51431	Expense	Personal Services	General Fund	Administration	Employee Retirement Plan	\$ 65,098.00	\$ 60,006.02	\$ 36,103.41	\$ 15,775.25	\$ -	\$ 52,938.00	\$ 16,834.59	47%
110-41310-51461	Expense	Personal Services	General Fund	Administration	Workers Comp	\$ 18,331.00	\$ 15,330.96	\$ 6,355.00	\$ -	\$ -	\$ 1,147.00	\$ (5,208.00)	-82%
110-41310-51471	Expense	Personal Services	General Fund	Administration	Unemployment Insurance	\$ 1,151.00	\$ 159.82	\$ 63.00	\$ 83.49	\$ -	\$ 271.00	\$ 208.00	330%
110-41310-51712	Expense	Personal Services	General Fund	Administration	Drug Screening & Background Checks	\$ 20.00	\$ 6.13	\$ 300.00	\$ 86.58	\$ -	\$ -	\$ (300.00)	-100%
110-41310-52201	Expense	Contractual Services	General Fund	Administration	Stationery, Envelopes, Forms, Printing	\$ 850.00	\$ 711.20	\$ 450.00	\$ 70.62	\$ -	\$ 500.00	\$ 50.00	11%
110-41310-52351	Expense	Contractual Services	General Fund	Administration	Memberships	\$ 9,500.00	\$ 4,856.49	\$ 6,000.00	\$ 5,240.09	\$ 40.91	\$ 13,355.00	\$ 7,355.00	123%
110-41310-52361	Expense	Contractual Services	General Fund	Administration	Public Relations	\$ 500.00	\$ 51.40	\$ 500.00	\$ -	\$ -	\$ -	\$ (500.00)	-100%
110-41310-52452	Expense	Contractual Services	General Fund	Administration	Cellular	\$ 3,500.00	\$ 545.09	\$ 3,000.00	\$ 1,108.89	\$ -	\$ 1,550.00	\$ (1,450.00)	-48%
110-41310-52511	Expense	Contractual Services	General Fund	Administration	Medical, Dental, Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41310-52545	Expense	Contractual Services	General Fund	Administration	Consultant's Services	\$ 17,500.00	\$ -	\$ 2,000.00	\$ 15,411.61	\$ 12,800.00	\$ 2,500.00	\$ 500.00	25%
110-41310-52611	Expense	Contractual Services	General Fund	Administration	Repairs and Maintenance Motor Vehicles	\$ 3,937.00	\$ 1,404.83	\$ 1,000.00	\$ 205.00	\$ -	\$ 5,300.00	\$ 4,300.00	430%
110-41310-52661	Expense	Contractual Services	General Fund	Administration	Repair and Maintenance Buildings	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ (3,000.00)	-100%
110-41310-52691	Expense	Contractual Services	General Fund	Administration	Repair and Maintenance - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41310-52831	Expense	Contractual Services	General Fund	Administration	Travel - Out of Town Expenses	\$ 25,000.00	\$ 20,920.62	\$ 16,500.00	\$ 7,369.75	\$ 70.15	\$ 14,800.00	\$ (1,700.00)	-10%
110-41310-52832	Expense	Contractual Services	General Fund	Administration	Meals and Entertainment	\$ 11,000.00	\$ 5,231.81	\$ 8,000.00	\$ 2,336.01	\$ -	\$ -	\$ (8,000.00)	-100%
110-41310-52833	Expense	Contractual Services	General Fund	Administration	Training	\$ 3,000.00	\$ 947.00	\$ 10,650.00	\$ 3,670.17	\$ 1,977.02	\$ -	\$ (10,650.00)	-100%
110-41310-52846	Expense	Contractual Services	General Fund	Administration	Food -Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,650.00	\$ 6,650.00	0%
110-41310-52891	Expense	Contractual Services	General Fund	Administration	Other Travel Expenses	\$ 8,000.00	\$ 5,932.67	\$ 6,300.00	\$ 181.00	\$ -	\$ -	\$ (6,300.00)	-100%
110-41310-52911	Expense	Contractual Services	General Fund	Administration	Ambulance, Clinic and Hospital Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41310-52991	Expense	Contractual Services	General Fund	Administration	Other Contractual Services	\$ 53,638.69	\$ 53,912.19	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41310-53112	Expense	Supplies	General Fund	Administration	Office Supplies - General	\$ 2,217.00	\$ 926.23	\$ 6,500.00	\$ 12,085.17	\$ 545.00	\$ 3,000.00	\$ (3,500.00)	-54%
110-41310-53141	Expense	Supplies	General Fund	Administration	Portable Electronic Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41310-53251	Expense	Supplies	General Fund	Administration	Educational Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	0%
110-41310-53261	Expense	Supplies	General Fund	Administration	Clothing	\$ 2,400.00	\$ 226.51	\$ 700.00	\$ 166.42	\$ -	\$ 300.00	\$ (400.00)	-57%
110-41310-53291	Expense	Supplies	General Fund	Administration	Other Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41310-53292	Expense	Supplies	General Fund	Administration	Contingency	\$ 4,138.13	\$ 4,138.13	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41310-53311	Expense	Supplies	General Fund	Administration	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 2,000.00	\$ 1,658.34	\$ 5,758.00	\$ 937.67	\$ -	\$ 2,000.00	\$ (3,758.00)	-65%
110-41310-53341	Expense	Supplies	General Fund	Administration	Tires, Tubes and Etc.	\$ 300.00	\$ 300.00	\$ 300.00	\$ -	\$ -	\$ -	\$ (300.00)	-100%
110-41310-55112	Expense	Fixed Charges	General Fund	Administration	PSP Insurance Coverage	\$ 16,542.18	\$ 733.05	\$ 18,970.00	\$ 11,811.50	\$ -	\$ 71,968.00	\$ 52,996.00	279%
110-41310-55314	Expense	Fixed Charges	General Fund	Administration	Storage Rental	\$ 26,000.00	\$ 21,075.00	\$ 17,000.00	\$ 6,829.00	\$ -	\$ -	\$ (17,000.00)	-100%
110-41310-57501	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Administration	Transfer out to IT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41310-57502	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Administration	Transfer out to GIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41310-57503	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Administration	Transfer out to Fleet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41310-57505	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Administration	Transfer out to GF Admin	\$ 39,624.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41310-57506	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Administration	Transfer to CEP	\$ 2,506.25	\$ 2,506.25	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41310-59411	Expense	Capital Outlay	General Fund	Administration	Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41310-59701	Expense	Capital Outlay	General Fund	Administration	Furniture	\$ 5,700.00	\$ -	\$ 5,192.00	\$ -	\$ -	\$ -	\$ (5,192.00)	-100%
110-41320-51111	Expense	Personal Services	General Fund	Communications	Salaries	\$ 266,149.00	\$ 260,964.36	\$ 270,875.00	\$ 228,582.16	\$ -	\$ 124,800.00	\$ (146,075.00)	-54%
110-41320-51122	Expense	Personal Services	General Fund	Communications	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,830.00	\$ 157,830.00	0%
110-41320-51221	Expense	Personal Services	General Fund	Communications	Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,400.00	\$ 1,400.00	0%
110-41320-51341	Expense	Personal Services	General Fund	Communications	Christmas Bonus	\$ 300.00	\$ 300.00	\$ 3,258.92	\$ 3,100.06	\$ -	\$ 2,257.00	\$ (1,001.92)	-31%
110-41320-51411	Expense	Personal Services	General Fund	Communications	FICA	\$ 20,385.00	\$ 19,851.54	\$ 21,689.32	\$ 17,420.62	\$ -	\$ 21,794.00	\$ 104.68	0%
110-41320-51421	Expense	Personal Services	General Fund	Communications	Health Insurance	\$ 31,744.00	\$ 30,745.11	\$ 30,310.00	\$ 34,138.21	\$ -	\$ 34,080.00	\$ 3,770.00	12%
110-41320-51431	Expense	Personal Services	General Fund	Communications	Employee Retirement Plan	\$ 24,350.00	\$ 23,053.31	\$ 24,183.72	\$ 20,804.91	\$ -	\$ 33,161.00	\$ 8,977.28	37%
110-41320-51461	Expense	Personal Services	General Fund	Communications	Workers Comp	\$ 8,215.00	\$ 6,214.10	\$ 1,366.00	\$ -	\$ -	\$ 259.00	\$ 123.00	90%
110-41320-51471	Expense	Personal Services	General Fund	Communications	Unemployment Insurance	\$ 670.00	\$ 62.98	\$ 63.00	\$ 83.98	\$ -	\$ 568.00	\$ 505.00	802%
110-41320-51712	Expense	Personal Services	General Fund	Communications	Drug Screening & Background Checks	\$ 500.00	\$ 6.13	\$ -	\$ 2.08	\$ -	\$ -	\$ -	0%
110-41320-52201	Expense	Contractual Services	General Fund	Communications	Stationery, Envelopes, Forms, Printing	\$ 200.00	\$ -	\$ 200.00	\$ -	\$ -	\$ 350.00	\$ 150.00	75%
110-41320-52312	Expense	Contractual Services	General Fund	Communications	Advertising and Publications - Marketing	\$ 2,000.00	\$ 1,325.00	\$ 3,500.00	\$ -	\$ -	\$ 500.00	\$ (3,000.00)	-86%
110-41320-52331	Expense	Contractual Services	General Fund	Communications	Subscriptions	\$ 2,050.00	\$ 159.98	\$ 500.00	\$ 288.99	\$ -	\$ 500.00	\$ -	0%
110-41320-52351	Expense	Contractual Services	General Fund	Communications	Memberships	\$ 2,300.00	\$ 1,045.00	\$ 3,500.00	\$ 1,045.00	\$ -	\$ 850.00	\$ (2,650.00)	-76%
110-41320-52462	Expense	Contractual Services	General Fund	Communications	Cellular	\$ 5,600.00	\$ 2,500.62	\$ 2,600.00	\$ 1,431.32	\$ -	\$ 2,600.00	\$ -	0%
110-41320-52611	Expense	Contractual Services	General Fund	Communications	Repairs and Maintenance Motor Vehicles	\$ 1,000.00	\$ 753.52	\$ -	\$ -	\$ -	\$ -	\$ -	0%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
110-41320-52661	Expense	Contractual Services	General Fund	Communications	Repair and Maintenance Buildings	\$ -	\$ -	\$ -	1,000.00	\$ -	\$ -	\$ (1,000.00)	-100%
110-41320-52691	Expense	Contractual Services	General Fund	Communications	Repair and Maintenance - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41320-52831	Expense	Contractual Services	General Fund	Communications	Travel - Out of Town Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500.00	\$ 6,500.00	0%
110-41320-52832	Expense	Contractual Services	General Fund	Communications	Meals and Entertainment	\$ 450.00	\$ 325.84	\$ 2,000.00	\$ -	\$ -	\$ -	\$ (2,000.00)	-100%
110-41320-52833	Expense	Contractual Services	General Fund	Communications	Training	\$ 500.00	\$ 174.11	\$ 2,500.00	\$ -	\$ -	\$ 1,500.00	\$ (1,000.00)	-40%
110-41320-52843	Expense	Contractual Services	General Fund	Communications	Car Rental	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	0%
110-41320-52846	Expense	Contractual Services	General Fund	Communications	Food - Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200.00	\$ 1,200.00	0%
110-41320-52891	Expense	Contractual Services	General Fund	Communications	Other Travel Expenses	\$ 6,000.00	\$ 4,183.20	\$ 6,000.00	\$ -	\$ -	\$ -	\$ (6,000.00)	-100%
110-41320-53112	Expense	Supplies	General Fund	Communications	Office Supplies - General	\$ 3,200.00	\$ 1,112.86	\$ 6,000.00	\$ 294.14	\$ -	\$ 4,000.00	\$ (2,000.00)	-33%
110-41320-53261	Expense	Supplies	General Fund	Communications	Clothing	\$ 600.00	\$ 593.85	\$ 2,000.00	\$ -	\$ -	\$ 1,300.00	\$ (700.00)	-35%
110-41320-53291	Expense	Supplies	General Fund	Communications	Other Operating Supplies	\$ 2,900.00	\$ 1,194.93	\$ 3,000.00	\$ -	\$ -	\$ -	\$ (3,000.00)	-100%
110-41320-53293	Expense	Supplies	General Fund	Communications	Other Operating Equipment	\$ 18,950.00	\$ 18,632.40	\$ 5,000.00	\$ 1,340.01	\$ -	\$ 5,000.00	\$ -	0%
110-41320-53311	Expense	Supplies	General Fund	Communications	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ 1,500.00	\$ (500.00)	-25%
110-41320-53711	Expense	Supplies	General Fund	Communications	Food and Beverage Supplies	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ 1,000.00	\$ (1,000.00)	-50%
110-41320-55112	Expense	Fixed Charges	General Fund	Communications	PSP Insurance Coverage	\$ 228.00	\$ 28.57	\$ 228.00	\$ 3,559.87	\$ -	\$ 966.00	\$ 738.00	324%
110-41320-55331	Expense	Fixed Charges	General Fund	Communications	Machinery and Equipment Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41320-57501	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Communications	Transfer out to IT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41320-57502	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Communications	Transfer out to GIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41321-52362	Expense	Contractual Services	General Fund	Communications	Marketing Materials	\$ 9,704.57	\$ 7,893.68	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41321-52832	Expense	Contractual Services	General Fund	Communications	Meals and Entertainment	\$ 8,311.10	\$ 531.49	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41321-52843	Expense	Contractual Services	General Fund	Communications	Car Rental	\$ 4,000.00	\$ 3,510.80	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41321-52912	Expense	Contractual Services	General Fund	Communications	Entertainment Services	\$ 2,500.00	\$ 41.05	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41321-53112	Expense	Supplies	General Fund	Communications	Office Supplies - General	\$ 3,984.33	\$ 2,468.09	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41321-53261	Expense	Supplies	General Fund	Communications	Clothing	\$ 1,500.00	\$ 1,299.80	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41321-53711	Expense	Supplies	General Fund	Communications	Food and Beverage Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41321-55311	Expense	Fixed Charges	General Fund	Communications	Building and Office Rental	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41321-57209	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Communications	Special Events Support	\$ 2,500.00	\$ 627.59	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41500-51111	Expense	Personal Services	General Fund	Finance	\$ 459,894.00	\$ 442,840.15	\$ 609,391.90	\$ 346,088.81	\$ -	\$ 716,144.00	\$ 106,752.10	18%	
110-41500-51122	Expense	Personal Services	General Fund	Finance	Wages	\$ 339,650.00	\$ 310,337.32	\$ 431,497.83	\$ 229,990.66	\$ -	\$ 469,789.00	\$ 38,291.17	9%
110-41500-51133	Expense	Personal Services	General Fund	Finance	Part-time Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41500-51151	Expense	Personal Services	General Fund	Finance	Other Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41500-51222	Expense	Personal Services	General Fund	Finance	Hourly - Overtime	\$ 1,500.00	\$ 313.07	\$ 4,000.00	\$ 167.77	\$ -	\$ 500.00	\$ (3,500.00)	-88%
110-41500-51311	Expense	Personal Services	General Fund	Finance	Insurance opt Out	\$ 2,300.00	\$ 2,300.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41500-51341	Expense	Personal Services	General Fund	Finance	Christmas Bonus	\$ 2,100.00	\$ 2,100.00	\$ 10,591.55	\$ 8,389.73	\$ -	\$ 11,534.00	\$ 942.45	9%
110-41500-51411	Expense	Personal Services	General Fund	Finance	FICA	\$ 70,094.00	\$ 57,006.19	\$ 75,747.63	\$ 44,059.61	\$ -	\$ 91,606.00	\$ 15,858.37	21%
110-41500-51421	Expense	Personal Services	General Fund	Finance	Health Insurance	\$ 117,942.00	\$ 107,348.57	\$ 162,174.10	\$ 94,446.50	\$ -	\$ 200,941.00	\$ 38,766.90	24%
110-41500-51431	Expense	Personal Services	General Fund	Finance	Employee Retirement Plan	\$ 70,814.00	\$ 64,199.21	\$ 93,029.21	\$ 52,323.57	\$ -	\$ 126,560.00	\$ 33,530.79	36%
110-41500-51461	Expense	Personal Services	General Fund	Finance	Workers Comp	\$ 23,393.00	\$ 19,392.61	\$ 11,212.06	\$ -	\$ -	\$ 4,328.00	\$ (6,884.06)	-51%
110-41500-51471	Expense	Personal Services	General Fund	Finance	Unemployment Insurance	\$ 2,266.00	\$ 248.27	\$ 273.00	\$ 325.99	\$ -	\$ 1,967.00	\$ 1,694.00	621%
110-41500-51482	Expense	Personal Services	General Fund	Finance	Tuition Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	0%
110-41500-51712	Expense	Personal Services	General Fund	Finance	Drug Screening & Background Checks	\$ 450.00	\$ 358.83	\$ 750.00	\$ 648.23	\$ -	\$ -	\$ (750.00)	-100%
110-41500-51713	Expense	Personal Services	General Fund	Finance	Misc. Payroll Related Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41500-52111	Expense	Contractual Services	General Fund	Finance	Postage	\$ 27,500.00	\$ 26,465.62	\$ 28,034.22	\$ 24,468.65	\$ 10,523.15	\$ 39,000.00	\$ 10,965.78	39%
110-41500-52201	Expense	Contractual Services	General Fund	Finance	Stationery, Envelopes, Forms, Printing	\$ 1,000.00	\$ 594.19	\$ -	\$ 676.52	\$ -	\$ 1,000.00	\$ 1,000.00	0%
110-41500-52202	Expense	Contractual Services	General Fund	Finance	Printing & Mailing Services - Billing	\$ 8,500.00	\$ 2,367.08	\$ 7,000.00	\$ 5,759.34	\$ 3,142.66	\$ 7,000.00	\$ -	0%
110-41500-52351	Expense	Contractual Services	General Fund	Finance	Memberships	\$ 2,992.65	\$ 2,692.65	\$ 3,250.00	\$ 285.00	\$ -	\$ 3,500.00	\$ 250.00	8%
110-41500-52361	Expense	Contractual Services	General Fund	Finance	Public Relations	\$ 1,000.00	\$ 139.36	\$ 500.00	\$ 151.55	\$ -	\$ -	\$ (500.00)	-100%
110-41500-52391	Expense	Contractual Services	General Fund	Finance	Other Publicity, Subscriptions and Dues	\$ 1,000.00	\$ 291.87	\$ 1,000.00	\$ -	\$ -	\$ -	\$ (1,000.00)	-100%
110-41500-52452	Expense	Contractual Services	General Fund	Finance	Cellular	\$ 3,600.00	\$ 1,666.24	\$ 3,000.00	\$ 859.09	\$ -	\$ 1,550.00	\$ (1,450.00)	-48%
110-41500-52531	Expense	Contractual Services	General Fund	Finance	Accounting and Auditing Services	\$ 108,900.00	\$ 112,900.00	\$ 44,000.00	\$ 32,850.00	\$ 17,500.00	\$ 110,000.00	\$ 66,000.00	150%
110-41500-52535	Expense	Contractual Services	General Fund	Finance	Staffing Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41500-52545	Expense	Contractual Services	General Fund	Finance	Consultants Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41500-52549	Expense	Contractual Services	General Fund	Finance	Other Professional Services	\$ 242.56	\$ 547.11	\$ -	\$ 755.59	\$ -	\$ 5,000.00	\$ 5,000.00	0%
110-41500-52621	Expense	Contractual Services	General Fund	Finance	Repairs and Maintenance Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41500-52661	Expense	Contractual Services	General Fund	Finance	Repair and Maintenance Buildings	\$ -	\$ -	\$ 14,143.10	\$ 14,143.10	\$ -	\$ -	\$ (14,143.10)	-100%
110-41500-52691	Expense	Contractual Services	General Fund	Finance	Repair and Maintenance - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41500-52721	Expense	Contractual Services	General Fund	Finance	Office Equipment Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41500-52723	Expense	Contractual Services	General Fund	Finance	Subscriptions	\$ 200.00	\$ 109.60	\$ 488.33	\$ 65.76	\$ -	\$ -	\$ (488.33)	-100%
110-41500-52726	Expense	Contractual Services	General Fund	Finance	Installation Contract & Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41500-52727	Expense	Contractual Services	General Fund	Finance	Software Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41500-52800	Expense	Contractual Services	General Fund	Finance	TRAVEL	\$ 326.26	\$ 86.48	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41500-52831	Expense	Contractual Services	General Fund	Finance	Travel - Out of Town Expenses	\$ 800.00	\$ 559.84	\$ 1,047.00	\$ -	\$ -	\$ 5,000.00	\$ 3,953.00	378%
110-41500-52832	Expense	Contractual Services	General Fund	Finance	Meals and Entertainment	\$ 500.00	\$ 409.89	\$ 1,000.00	\$ 754.09	\$ -	\$ -	\$ (1,000.00)	-100%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
110-41500-52833	Expense	Contractual Services	General Fund	Finance	Training	\$ 1,250.00	\$ 383.16	\$ 9,700.00	\$ 8,766.50	\$ -	\$ 14,500.00	\$ 4,800.00	49%
110-41500-52845	Expense	Contractual Services	General Fund	Finance	Registration	\$ 1,000.00	\$ 330.00	\$ 1,000.00	\$ 775.00	\$ -	\$ -	\$ (1,000.00)	-100%
110-41500-52846	Expense	Contractual Services	General Fund	Finance	Food-Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	0%
110-41500-52916	Expense	Contractual Services	General Fund	Finance	Document Recordation Fees	\$ 200.00	\$ 127.41	\$ 200.00	\$ 84.00	\$ -	\$ 200.00	\$ -	0%
110-41500-53112	Expense	Supplies	General Fund	Finance	Office Supplies - General	\$ 14,427.00	\$ 12,503.19	\$ 15,080.09	\$ 22,183.37	\$ 8,379.58	\$ 15,000.00	\$ (80.09)	-1%
110-41500-53261	Expense	Supplies	General Fund	Finance	Clothing	\$ 2,500.00	\$ -	\$ 2,600.00	\$ -	\$ -	\$ 1,400.00	\$ (1,200.00)	-46%
110-41500-53291	Expense	Supplies	General Fund	Finance	Other Operating Supplies	\$ 4,100.00	\$ 4,054.70	\$ 1,697.36	\$ 1,362.91	\$ 503.98	\$ 1,500.00	\$ (197.36)	-12%
110-41500-55112	Expense	Fixed Charges	General Fund	Finance	PEP Insurance Coverage	\$ 1,986.00	\$ 1,017.00	\$ 3,000.00	\$ 3,559.87	\$ -	\$ 4,186.00	\$ 1,186.00	40%
110-41500-55161	Expense	Fixed Charges	General Fund	Finance	Worker's Comp Deductible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41500-55162	Expense	Fixed Charges	General Fund	Finance	Workers Compensation Deductible	\$ 200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41500-55314	Expense	Fixed Charges	General Fund	Finance	Storage Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,600.00	\$ 12,600.00	0%
110-41500-55931	Expense	Fixed Charges	General Fund	Finance	Bank Service Charges	\$ 40,000.00	\$ 35,156.94	\$ 32,000.00	\$ 15,476.72	\$ -	\$ 32,000.00	\$ -	0%
110-41500-55932	Expense	Fixed Charges	General Fund	Finance	Merchant Service Fees	\$ 60,000.00	\$ 53,446.05	\$ 40,000.00	\$ 22,284.23	\$ -	\$ 40,000.00	\$ -	0%
110-41500-55933	Expense	Fixed Charges	General Fund	Finance	Cash Over/Short	\$ 750.00	\$ 314.46	\$ 500.00	\$ 9.80	\$ -	\$ -	\$ (500.00)	-100%
110-41500-56324	Expense	Debt Service	General Fund	Finance	2020 Series Arbitrage Rebate	\$ -	\$ -	\$ -	\$ 102,298.76	\$ -	\$ -	\$ -	0%
110-41500-56929	Expense	Debt Service	General Fund	Finance	Fees on Bonds	\$ 2,894.00	\$ 1,975.00	\$ 3,500.00	\$ 2,400.00	\$ -	\$ 3,500.00	\$ -	0%
110-41500-57209	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Finance	Special Events Support	\$ 273.53	\$ 273.53	\$ 500.00	\$ -	\$ -	\$ -	\$ (500.00)	-100%
110-41500-57501	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Finance	Transfer out to IT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41500-59701	Expense	Capital Outlay	General Fund	Finance	Furniture	\$ 3,500.00	\$ -	\$ 23,453.00	\$ 9,971.00	\$ -	\$ -	\$ (23,453.00)	-100%
110-41641-51111	Expense	Personal Services	General Fund	Information Technology	Salaries	\$ 122,674.00	\$ 115,565.04	\$ 120,180.00	\$ 71,184.96	\$ -	\$ 127,900.00	\$ 7,720.00	6%
110-41641-51122	Expense	Personal Services	General Fund	Information Technology	Wages	\$ 85,000.00	\$ 80,631.99	\$ 176,215.00	\$ 90,574.93	\$ -	\$ 156,042.00	\$ (20,173.00)	-11%
110-41641-51151	Expense	Personal Services	General Fund	Information Technology	Other Salaries	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41641-51222	Expense	Personal Services	General Fund	Information Technology	Hourly - Overtime	\$ -	\$ -	\$ 1,000.00	\$ 24.23	\$ -	\$ -	\$ (1,000.00)	-100%
110-41641-51311	Expense	Personal Services	General Fund	Information Technology	Insurance opt Out	\$ 600.00	\$ 600.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41641-51341	Expense	Personal Services	General Fund	Information Technology	Christmas Bonus	\$ 300.00	\$ 300.00	\$ 3,258.92	\$ 2,257.32	\$ -	\$ 2,458.00	\$ (800.92)	-25%
110-41641-51411	Expense	Personal Services	General Fund	Information Technology	FICA	\$ 22,483.00	\$ 14,733.94	\$ 23,720.49	\$ 12,281.75	\$ -	\$ 21,910.00	\$ (1,810.49)	-8%
110-41641-51421	Expense	Personal Services	General Fund	Information Technology	Health Insurance	\$ 63,751.00	\$ 31,804.65	\$ 62,987.00	\$ 29,749.33	\$ -	\$ 62,034.00	\$ (953.00)	-2%
110-41641-51431	Expense	Personal Services	General Fund	Information Technology	Employee Retirement Plan	\$ 25,920.00	\$ 17,394.12	\$ 26,521.23	\$ 14,731.02	\$ -	\$ 33,337.00	\$ 6,815.77	26%
110-41641-51461	Expense	Personal Services	General Fund	Information Technology	Workers Comp	\$ 3,419.00	\$ 2,711.96	\$ 1,381.00	\$ -	\$ -	\$ 469.00	\$ (912.00)	-66%
110-41641-51471	Expense	Personal Services	General Fund	Information Technology	Unemployment Insurance	\$ 720.00	\$ 84.00	\$ 63.00	\$ 62.98	\$ -	\$ 566.00	\$ 503.00	79%
110-41641-51482	Expense	Personal Services	General Fund	Information Technology	Tuition Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41641-51712	Expense	Personal Services	General Fund	Information Technology	Drug Screening & Background Checks	\$ 800.00	\$ 470.43	\$ -	\$ 2.08	\$ -	\$ -	\$ -	0%
110-41641-52201	Expense	Contractual Services	General Fund	Information Technology	Stationery, Envelopes, Forms, Printing	\$ 587.00	\$ 117.78	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41641-52351	Expense	Contractual Services	General Fund	Information Technology	Memberships	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41641-52411	Expense	Contractual Services	General Fund	Information Technology	Electric	\$ 1,526.20	\$ 2,077.89	\$ 1,400.00	\$ 2,633.51	\$ -	\$ 4,000.00	\$ 2,600.00	186%
110-41641-52421	Expense	Contractual Services	General Fund	Information Technology	Water	\$ 765.00	\$ 357.86	\$ 770.00	\$ 279.43	\$ -	\$ 770.00	\$ -	0%
110-41641-52441	Expense	Contractual Services	General Fund	Information Technology	Gas	\$ 917.00	\$ 810.04	\$ 1,000.00	\$ 325.37	\$ -	\$ 1,000.00	\$ -	0%
110-41641-52451	Expense	Contractual Services	General Fund	Information Technology	Telephone	\$ 43,500.00	\$ 22,087.17	\$ 45,000.00	\$ 26,529.76	\$ 18,470.24	\$ 45,000.00	\$ -	0%
110-41641-52452	Expense	Contractual Services	General Fund	Information Technology	Cellular	\$ 4,719.00	\$ 3,027.11	\$ 3,000.00	\$ 1,811.28	\$ -	\$ 3,000.00	\$ -	0%
110-41641-52481	Expense	Contractual Services	General Fund	Information Technology	Stormwater Fees	\$ 111.00	\$ 72.39	\$ 120.00	\$ 53.04	\$ -	\$ 120.00	\$ -	0%
110-41641-52611	Expense	Contractual Services	General Fund	Information Technology	Repairs and Maintenance Motor Vehicles	\$ 1,500.00	\$ 1,385.94	\$ 1,000.00	\$ 299.95	\$ -	\$ 2,282.00	\$ 1,282.00	128%
110-41641-52621	Expense	Contractual Services	General Fund	Information Technology	Repairs and Maintenance Machinery and Equipment	\$ 21,000.00	\$ 40,673.72	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	0%
110-41641-52632	Expense	Contractual Services	General Fund	Information Technology	Repairs and Maintenance Office Equipment	\$ 1,000.00	\$ 766.28	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41641-52661	Expense	Contractual Services	General Fund	Information Technology	Repair and Maintenance Buildings	\$ 3,607.00	\$ 326.33	\$ 2,500.00	\$ 66.79	\$ -	\$ 2,500.00	\$ -	0%
110-41641-52721	Expense	Contractual Services	General Fund	Information Technology	Office Equipment Contracts	\$ 120,000.00	\$ 51,582.03	\$ 145,000.00	\$ 32,850.73	\$ 97,149.27	\$ 145,000.00	\$ -	0%
110-41641-52722	Expense	Contractual Services	General Fund	Information Technology	Contract IT Operation/Services	\$ 656,793.55	\$ 713,203.42	\$ 540,000.00	\$ 270,512.61	\$ 209,494.97	\$ 571,240.00	\$ (31,240.00)	6%
110-41641-52723	Expense	Contractual Services	General Fund	Information Technology	Subscription Services	\$ 223,726.00	\$ 200,832.49	\$ 253,600.00	\$ 133,001.49	\$ 10,153.88	\$ 291,821.00	\$ 38,221.00	15%
110-41641-52724	Expense	Contractual Services	General Fund	Information Technology	Support Services	\$ 202,313.00	\$ 222,050.52	\$ 200,700.00	\$ 93,197.00	\$ 68,918.00	\$ 166,000.00	\$ (34,700.00)	-17%
110-41641-52725	Expense	Contractual Services	General Fund	Information Technology	Software Support Contract	\$ 541,459.00	\$ 427,459.40	\$ 810,000.00	\$ 665,200.40	\$ -	\$ 872,050.00	\$ 62,050.00	8%
110-41641-52726	Expense	Contractual Services	General Fund	Information Technology	Installation Contract & Services	\$ 59,991.00	\$ 32,123.34	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41641-52800	Expense	Contractual Services	General Fund	Information Technology	TRAVEL	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41641-52831	Expense	Contractual Services	General Fund	Information Technology	Travel - Out of Town Expenses	\$ -	\$ -	\$ 2,500.00	\$ -	\$ -	\$ 1,500.00	\$ (1,000.00)	-40%
110-41641-52832	Expense	Contractual Services	General Fund	Information Technology	Meals and Entertainment	\$ 300.00	\$ 145.55	\$ -	\$ 79.28	\$ -	\$ -	\$ -	0%
110-41641-52833	Expense	Contractual Services	General Fund	Information Technology	Training	\$ -	\$ -	\$ 10,000.00	\$ 1,695.00	\$ -	\$ 8,000.00	\$ (2,000.00)	-20%
110-41641-52846	Expense	Contractual Services	General Fund	Information Technology	Food-Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200.00	\$ 200.00	0%
110-41641-52991	Expense	Contractual Services	General Fund	Information Technology	Other Contractual Services	\$ 113,000.00	\$ 69,049.25	\$ 67,500.00	\$ 7,767.27	\$ 12,001.69	\$ 20,500.00	\$ (47,000.00)	-70%
110-41641-53112	Expense	Supplies	General Fund	Information Technology	Office Supplies - General	\$ 10,500.00	\$ 8,430.33	\$ 500.00	\$ 1,774.63	\$ -	\$ 500.00	\$ -	0%
110-41641-53139	Expense	Supplies	General Fund	Information Technology	Other Computer Software	\$ 63,150.00	\$ 59,413.33	\$ 59,350.00	\$ 57,262.16	\$ 1,195.00	\$ 61,950.00	\$ 2,600.00	4%
110-41641-53141	Expense	Supplies	General Fund	Information Technology	Portable Electronic Devices	\$ 53,611.00	\$ 30,814.35	\$ 15,000.00	\$ 9,807.81	\$ 766.01	\$ 45,250.00	\$ 30,250.00	202%
110-41641-53142	Expense	Supplies	General Fund	Information Technology	Desktop Monitor and Hardware	\$ 25,000.00	\$ 22,942.31	\$ 15,000.00	\$ 6,733.51	\$ -	\$ 18,150.00	\$ 3,150.00	21%
110-41641-53149	Expense	Supplies	General Fund	Information Technology	Misc. Computer Hardware	\$ 20,000.00	\$ 7,680.54	\$ 125,000.00	\$ 115,067.83	\$ 3,470.06	\$ 134,300.00	\$ 9,300.00	7%
110-41641-53261	Expense	Supplies	General Fund	Information Technology	Clothing	\$ 1,500.00	\$ 1,453.55	\$ 1,500.00	\$ 1,203.84	\$ -	\$ 300.00	\$ (1,200.00)	-80%
110-41641-53291	Expense	Supplies	General Fund	Information Technology	Other Operating Supplies	\$ 8,000.00	\$ 7,601.60	\$ -	\$ -	\$ -	\$ -	\$ -	0%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
110-41641-53311	Expense	Supplies	General Fund	Information Technology	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 2,000.00	\$ 311.95	\$ 1,200.00	\$ 450.96	\$ -	\$ 1,200.00	\$ -	0%
110-41641-55112	Expense	Fixed Charges	General Fund	Information Technology	PEP Insurance Coverage	\$ 3,818.00	\$ 1,900.62	\$ -	\$ 17,766.61	\$ -	\$ 7,076.00	\$ 7,076.00	0%
110-41641-56271	Expense	Debt Service	General Fund	Information Technology	Principal on SBITA - Central Square ProSuite	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41641-56273	Expense	Debt Service	General Fund	Information Technology	Principal on SBITA - NEC Phone system	\$ -	\$ 18,120.28	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41641-56471	Expense	Debt Service	General Fund	Information Technology	Interest on SBITA - CentralSquare ProSuite	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41641-56473	Expense	Debt Service	General Fund	Information Technology	Interest on SBITA - NEC Phone System	\$ -	\$ 154.22	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41641-56474	Expense	Debt Service	General Fund	Information Technology	Interest On SBITA-NeoGov	\$ -	\$ 2,461.72	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41641-57506	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Information Technology	Transfer to CEP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41641-59411	Expense	Capital Outlay	General Fund	Information Technology	Vehicles	\$ 45,000.00	\$ 44,980.25	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41641-59421	Expense	Capital Outlay	General Fund	Information Technology	Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41641-59705	Expense	Capital Outlay	General Fund	Information Technology	Communication Equipment	\$ 24,725.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ (5,000.00)	-100%
110-41641-59710	Expense	Capital Outlay	General Fund	Information Technology	Other Machinery	\$ 46,552.25	\$ 17,966.60	\$ 25,000.00	\$ -	\$ -	\$ -	\$ (25,000.00)	-100%
110-41642-51111	Expense	Personal Services	General Fund	GIS	Salaries	\$ 183,758.00	\$ 143,353.00	\$ 165,623.00	\$ 100,100.00	\$ -	\$ 178,964.00	\$ 13,341.00	8%
110-41642-51122	Expense	Personal Services	General Fund	GIS	Wages	\$ 40,000.00	\$ 41,330.42	\$ 76,269.00	\$ 42,565.67	\$ -	\$ 74,381.00	\$ (1,888.00)	-2%
110-41642-51341	Expense	Personal Services	General Fund	GIS	Christmas Bonus	\$ 200.00	\$ 200.00	\$ 2,444.19	\$ 2,257.32	\$ -	\$ 2,258.00	\$ (186.19)	-8%
110-41642-51411	Expense	Personal Services	General Fund	GIS	FICA	\$ 17,324.00	\$ 13,922.60	\$ 19,230.58	\$ 10,830.71	\$ -	\$ 19,554.00	\$ 323.42	2%
110-41642-51421	Expense	Personal Services	General Fund	GIS	Health Insurance	\$ 29,066.00	\$ 27,632.62	\$ 44,524.00	\$ 28,057.64	\$ -	\$ 39,544.00	\$ (4,980.00)	-11%
110-41642-51431	Expense	Personal Services	General Fund	GIS	Employee Retirement Plan	\$ 19,974.00	\$ 16,315.48	\$ 22,603.04	\$ 13,014.12	\$ -	\$ 29,752.00	\$ 7,148.96	32%
110-41642-51461	Expense	Personal Services	General Fund	GIS	Workers Comp	\$ 4,667.00	\$ 3,666.46	\$ 1,379.00	\$ -	\$ -	\$ 388.00	\$ (991.00)	-72%
110-41642-51471	Expense	Personal Services	General Fund	GIS	Unemployment Insurance	\$ 649.00	\$ 63.00	\$ 63.00	\$ 63.00	\$ -	\$ 492.00	\$ 429.00	681%
110-41642-51712	Expense	Personal Services	General Fund	GIS	Drug Screening & Background Checks	\$ 101.97	\$ 79.13	\$ -	\$ 2.08	\$ -	\$ -	\$ -	0%
110-41642-52111	Expense	Contractual Services	General Fund	GIS	Postage	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41642-52201	Expense	Contractual Services	General Fund	GIS	Stationery, Envelopes, Forms, Printing	\$ 1,978.22	\$ 978.22	\$ 433.00	\$ 32.83	\$ -	\$ -	\$ (433.00)	-100%
110-41642-52331	Expense	Contractual Services	General Fund	GIS	Subscriptions	\$ -	\$ -	\$ 13,250.00	\$ 13,250.00	\$ -	\$ 13,250.00	\$ -	0%
110-41642-52351	Expense	Contractual Services	General Fund	GIS	Memberships	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	0%
110-41642-52421	Expense	Contractual Services	General Fund	GIS	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200.00	\$ 200.00	0%
110-41642-52441	Expense	Contractual Services	General Fund	GIS	Gas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250.00	\$ 250.00	0%
110-41642-52452	Expense	Contractual Services	General Fund	GIS	Cellular	\$ 2,130.00	\$ 1,502.08	\$ 1,300.00	\$ 916.16	\$ -	\$ 1,300.00	\$ -	0%
110-41642-52481	Expense	Contractual Services	General Fund	GIS	Stormwater Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50.00	\$ 50.00	0%
110-41642-52549	Expense	Contractual Services	General Fund	GIS	Other Professional Services	\$ 50,631.00	\$ 14,666.06	\$ 48,312.23	\$ 11,600.98	\$ 36,711.24	\$ 40,000.00	\$ (8,312.23)	-17%
110-41642-52831	Expense	Contractual Services	General Fund	GIS	Travel - Out of Town Expenses	\$ 6,732.53	\$ 5,335.83	\$ 1,000.00	\$ -	\$ -	\$ 5,000.00	\$ 4,000.00	400%
110-41642-52832	Expense	Contractual Services	General Fund	GIS	Meals and Entertainment	\$ 2,900.00	\$ 2,442.25	\$ 1,356.42	\$ 98.21	\$ -	\$ 3,000.00	\$ 1,643.58	121%
110-41642-52833	Expense	Contractual Services	General Fund	GIS	Training	\$ 1,654.27	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	0%
110-41642-52841	Expense	Contractual Services	General Fund	GIS	Lodging	\$ 8,833.01	\$ 4,333.01	\$ 4,148.35	\$ 4,148.35	\$ -	\$ 5,000.00	\$ 851.65	21%
110-41642-52991	Expense	Contractual Services	General Fund	GIS	Other Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	0%
110-41642-53112	Expense	Supplies	General Fund	GIS	Office Supplies - General	\$ 9,000.00	\$ 5,550.44	\$ 1,000.00	\$ 944.81	\$ -	\$ 1,000.00	\$ -	0%
110-41642-53261	Expense	Supplies	General Fund	GIS	Clothing	\$ 500.00	\$ 380.42	\$ -	\$ -	\$ -	\$ 300.00	\$ 300.00	0%
110-41642-53391	Expense	Supplies	General Fund	GIS	Other Repair and Maintenance Supplies	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	0%
110-41642-55112	Expense	Fixed Charges	General Fund	GIS	PEP Insurance Coverage	\$ 243.00	\$ 24.53	\$ 200.00	\$ 3,559.87	\$ -	\$ 2,088.00	\$ 1,888.00	944%
110-41642-57501	Expense	Grants, Contributions, Indemnities, and Other	General Fund	GIS	Transfer out to IT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41642-59421	Expense	Capital Outlay	General Fund	GIS	Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41642-59701	Expense	Capital Outlay	General Fund	GIS	Furniture	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41642-59804	Expense	Capital Outlay	General Fund	GIS	Pictometry	\$ 25,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41650-51111	Expense	Personal Services	General Fund	Human Resources	Salaries	\$ 171,379.00	\$ 135,624.96	\$ 277,009.00	\$ 87,956.80	\$ -	\$ 243,319.00	\$ (33,690.00)	-12%
110-41650-51122	Expense	Personal Services	General Fund	Human Resources	Wages	\$ 166,189.00	\$ 161,173.65	\$ 168,216.00	\$ 103,142.68	\$ -	\$ 168,085.00	\$ (131.00)	0%
110-41650-51144	Expense	Personal Services	General Fund	Human Resources	Intern	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41650-51151	Expense	Personal Services	General Fund	Human Resources	Other Salaries	\$ 4,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41650-51222	Expense	Personal Services	General Fund	Human Resources	Hourly - Overtime	\$ -	\$ -	\$ -	\$ 13.55	\$ -	\$ -	\$ -	0%
110-41650-51311	Expense	Personal Services	General Fund	Human Resources	Insurance opt Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41650-51341	Expense	Personal Services	General Fund	Human Resources	Christmas Bonus	\$ 600.00	\$ 600.00	\$ 3,258.92	\$ 2,407.81	\$ -	\$ 3,910.00	\$ 651.08	20%
110-41650-51351	Expense	Personal Services	General Fund	Human Resources	Drug Screenings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41650-51411	Expense	Personal Services	General Fund	Human Resources	FICA	\$ 27,898.00	\$ 21,296.41	\$ 35,323.12	\$ 13,988.75	\$ -	\$ 31,772.00	\$ (3,551.12)	-10%
110-41650-51421	Expense	Personal Services	General Fund	Human Resources	Health Insurance	\$ 75,763.00	\$ 73,052.22	\$ 89,896.00	\$ 53,361.87	\$ -	\$ 77,225.00	\$ (12,871.00)	-14%
110-41650-51422	Expense	Personal Services	General Fund	Human Resources	Health Equity Fees	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41650-51431	Expense	Personal Services	General Fund	Human Resources	Employee Retirement Plan	\$ 32,164.00	\$ 25,908.81	\$ 39,901.88	\$ 17,378.22	\$ -	\$ 48,343.00	\$ 8,441.12	21%
110-41650-51461	Expense	Personal Services	General Fund	Human Resources	Workers Comp	\$ 10,714.00	\$ 8,713.67	\$ 226.00	\$ -	\$ -	\$ 378.00	\$ (152.00)	67%
110-41650-51471	Expense	Personal Services	General Fund	Human Resources	Unemployment Insurance	\$ 859.00	\$ 63.01	\$ 84.00	\$ 93.76	\$ -	\$ 562.00	\$ 478.00	569%
110-41650-51482	Expense	Personal Services	General Fund	Human Resources	Tuition Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41650-51483	Expense	Personal Services	General Fund	Human Resources	Health Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41650-51502	Expense	Personal Services	General Fund	Human Resources	Appreciations	\$ 4,000.00	\$ 3,871.50	\$ 3,000.00	\$ 180.00	\$ -	\$ 3,000.00	\$ -	0%
110-41650-51503	Expense	Personal Services	General Fund	Human Resources	Picnics	\$ 14,000.00	\$ 11,803.31	\$ 12,000.00	\$ 11,910.06	\$ -	\$ 15,000.00	\$ 3,000.00	25%
110-41650-51712	Expense	Contractual Services	General Fund	Human Resources	Drug Screening & Background Checks	\$ 50.00	\$ 6.13	\$ 500.00	\$ 119.58	\$ -	\$ 500.00	\$ 12,363.00	2473%
110-41650-52201	Expense	Contractual Services	General Fund	Human Resources	Stationery, Envelopes, Forms, Printing	\$ 252.90	\$ 85.73	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	0%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
110-41650-52312	Expense	Contractual Services	General Fund	Human Resources	Advertising and Publications - Marketing	\$ 10,747.10	\$ 2,335.07	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	0%
110-41650-52351	Expense	Contractual Services	General Fund	Human Resources	Memberships	\$ 3,000.00	\$ 738.00	\$ 2,000.00	\$ 299.00	\$ -	\$ 2,000.00	\$ -	0%
110-41650-52452	Expense	Contractual Services	General Fund	Human Resources	Cellular	\$ 2,160.00	\$ 2,026.67	\$ 1,500.00	\$ 958.81	\$ -	\$ 1,500.00	\$ -	0%
110-41650-52545	Expense	Contractual Services	General Fund	Human Resources	Consultant's Services	\$ 19,958.00	\$ 4,450.00	\$ 19,280.00	\$ 2,950.00	\$ 16,330.00	\$ 20,000.00	\$ 720.00	4%
110-41650-52549	Expense	Contractual Services	General Fund	Human Resources	Other Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41650-52611	Expense	Contractual Services	General Fund	Human Resources	Repairs and Maintenance Motor Vehicles	\$ 2,200.00	\$ 2,072.96	\$ 500.00	\$ 207.48	\$ -	\$ 1,120.00	\$ 620.00	124%
110-41650-52691	Expense	Contractual Services	General Fund	Human Resources	Repair and Maintenance - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41650-52721	Expense	Contractual Services	General Fund	Human Resources	Office Equipment Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41650-52723	Expense	Contractual Services	General Fund	Human Resources	Subscription Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150.00	\$ 150.00	0%
110-41650-52727	Expense	Contractual Services	General Fund	Human Resources	Software Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41650-52831	Expense	Contractual Services	General Fund	Human Resources	Travel - Out of Town Expenses	\$ 3,680.00	\$ 1,842.75	\$ 1,000.00	\$ 1,280.12	\$ -	\$ 1,000.00	\$ -	0%
110-41650-52832	Expense	Contractual Services	General Fund	Human Resources	Meals and Entertainment	\$ 3,000.00	\$ 9.78	\$ 1,000.00	\$ 186.11	\$ -	\$ -	\$ (1,000.00)	-100%
110-41650-52833	Expense	Contractual Services	General Fund	Human Resources	Training	\$ 4,000.00	\$ 1,070.43	\$ 3,800.00	\$ -	\$ -	\$ 7,300.00	\$ 3,500.00	92%
110-41650-52841	Expense	Contractual Services	General Fund	Human Resources	Lodging	\$ -	\$ -	\$ -	\$ 359.70	\$ -	\$ 2,500.00	\$ 2,500.00	0%
110-41650-52844	Expense	Contractual Services	General Fund	Human Resources	Mileage Reimbursement	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41650-52845	Expense	Contractual Services	General Fund	Human Resources	Registration	\$ 5,000.00	\$ 4,330.18	\$ 5,000.00	\$ 914.00	\$ -	\$ -	\$ (5,000.00)	-100%
110-41650-52846	Expense	Contractual Services	General Fund	Human Resources	Food - Per Diem	\$ -	\$ -	\$ 1,000.00	\$ 442.00	\$ -	\$ 2,000.00	\$ 1,000.00	100%
110-41650-52891	Expense	Contractual Services	General Fund	Human Resources	Other Travel Expenses	\$ 1,500.00	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ (1,000.00)	-100%
110-41650-53112	Expense	Supplies	General Fund	Human Resources	Office Supplies - General	\$ 8,000.00	\$ 5,012.54	\$ 2,500.00	\$ 2,758.14	\$ -	\$ 3,000.00	\$ 500.00	20%
110-41650-53261	Expense	Supplies	General Fund	Human Resources	Clothing	\$ 587.00	\$ 327.82	\$ 600.00	\$ 289.42	\$ -	\$ 400.00	\$ (200.00)	-33%
110-41650-53291	Expense	Supplies	General Fund	Human Resources	Other Operating Supplies	\$ 12,000.00	\$ 7,997.37	\$ 8,000.00	\$ 7,115.50	\$ -	\$ 6,200.00	\$ (1,800.00)	-23%
110-41650-53297	Expense	Supplies	General Fund	Human Resources	Appreciations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	0%
110-41650-53298	Expense	Supplies	General Fund	Human Resources	Recognitions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	0%
110-41650-53311	Expense	Supplies	General Fund	Human Resources	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 4,886.00	\$ 1,509.16	\$ 2,000.00	\$ 864.17	\$ -	\$ 1,500.00	\$ (500.00)	-25%
110-41650-55112	Expense	Fixed Charges	General Fund	Human Resources	PEP Insurance Coverage	\$ 730.00	\$ -	\$ 730.00	\$ 4,083.51	\$ -	\$ 1,828.00	\$ 1,098.00	150%
110-41650-55161	Expense	Fixed Charges	General Fund	Human Resources	Workers Compensation Deductible	\$ -	\$ -	\$ -	\$ 350.26	\$ -	\$ 2,000.00	\$ 2,000.00	0%
110-41650-55331	Expense	Fixed Charges	General Fund	Human Resources	Machinery and Equipment Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41650-57501	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Human Resources	Transfer out to IT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41650-57502	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Human Resources	Transfer out to GIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41650-57508	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Human Resources	Operating/Transfer Out To Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41650-59701	Expense	Capital Outlay	General Fund	Human Resources	Furniture	\$ -	\$ -	\$ 2,650.00	\$ -	\$ -	\$ -	\$ (2,650.00)	-100%
110-41700-51111	Expense	Personal Services	General Fund	CIP Administration	Salaries	\$ 127,354.00	\$ 123,443.84	\$ 129,221.00	\$ 76,544.16	\$ -	\$ 135,679.00	\$ 6,458.00	5%
110-41700-51122	Expense	Personal Services	General Fund	CIP Administration	Wages	\$ 122,471.20	\$ 118,281.55	\$ 75,985.17	\$ 50,076.23	\$ -	\$ 76,276.00	\$ 290.83	0%
110-41700-51222	Expense	Personal Services	General Fund	CIP Administration	Hourly - Overtime	\$ 1,000.00	\$ 674.72	\$ 1,000.00	\$ 12.44	\$ -	\$ 500.00	\$ (500.00)	-50%
110-41700-51341	Expense	Personal Services	General Fund	CIP Administration	Christmas Bonus	\$ 600.00	\$ 600.00	\$ 1,099.02	\$ 1,693.00	\$ -	\$ 1,805.00	\$ 705.98	64%
110-41700-51411	Expense	Personal Services	General Fund	CIP Administration	FICA	\$ 25,454.46	\$ 18,572.02	\$ 16,327.64	\$ 9,545.10	\$ -	\$ 16,238.00	\$ (89.64)	-1%
110-41700-51421	Expense	Personal Services	General Fund	CIP Administration	Health Insurance	\$ 51,964.45	\$ 43,447.27	\$ 32,456.90	\$ 16,159.10	\$ -	\$ 19,155.00	\$ (13,301.90)	-41%
110-41700-51431	Expense	Personal Services	General Fund	CIP Administration	Employee Retirement Plan	\$ 29,346.89	\$ 21,442.36	\$ 17,705.20	\$ 11,187.05	\$ -	\$ 24,707.00	\$ 7,001.80	40%
110-41700-51461	Expense	Personal Services	General Fund	CIP Administration	Workers Comp	\$ 7,344.00	\$ 5,843.78	\$ 215.94	\$ -	\$ -	\$ 414.00	\$ 198.06	92%
110-41700-51471	Expense	Personal Services	General Fund	CIP Administration	Unemployment Insurance	\$ 676.00	\$ 84.00	\$ 42.00	\$ 42.01	\$ -	\$ 339.00	\$ 297.00	707%
110-41700-51482	Expense	Personal Services	General Fund	CIP Administration	Tuition Reimbursement	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ (5,000.00)	-100%
110-41700-51712	Expense	Personal Services	General Fund	CIP Administration	Drug Screening & Background Checks	\$ 100.00	\$ 70.63	\$ -	\$ 2.08	\$ -	\$ -	\$ -	0%
110-41700-52111	Expense	Contractual Services	General Fund	CIP Administration	Postage	\$ 150.00	\$ 30.30	\$ 200.00	\$ 105.39	\$ -	\$ 200.00	\$ -	0%
110-41700-52351	Expense	Contractual Services	General Fund	CIP Administration	Memberships	\$ 400.00	\$ 77.00	\$ 500.00	\$ -	\$ -	\$ 2,300.00	\$ 1,800.00	360%
110-41700-52452	Expense	Contractual Services	General Fund	CIP Administration	Cellular	\$ 2,550.00	\$ 2,514.34	\$ 1,800.00	\$ 1,595.30	\$ -	\$ 1,800.00	\$ -	0%
110-41700-52545	Expense	Contractual Services	General Fund	CIP Administration	Consultant's Services	\$ 56,000.00	\$ 31,697.00	\$ 19,156.00	\$ 6,155.50	\$ 13,000.50	\$ -	\$ (19,156.00)	-100%
110-41700-52549	Expense	Contractual Services	General Fund	CIP Administration	Other Professional Services	\$ 10,000.00	\$ 3,217.50	\$ 15,500.00	\$ 8,603.00	\$ -	\$ 7,000.00	\$ (8,500.00)	-55%
110-41700-52611	Expense	Contractual Services	General Fund	CIP Administration	Repairs and Maintenance Motor Vehicles	\$ 800.00	\$ 568.99	\$ 1,000.00	\$ -	\$ -	\$ 1,120.00	\$ 120.00	12%
110-41700-52661	Expense	Contractual Services	General Fund	CIP Administration	Repair and Maintenance Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41700-52691	Expense	Contractual Services	General Fund	CIP Administration	Repair and Maintenance - Other	\$ -	\$ -	\$ 4,500.00	\$ -	\$ -	\$ -	\$ (4,500.00)	-100%
110-41700-52831	Expense	Contractual Services	General Fund	CIP Administration	Travel - Out of Town Expenses	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 421.52	\$ -	\$ 1,500.00	\$ 500.00	50%
110-41700-52832	Expense	Contractual Services	General Fund	CIP Administration	Meals and Entertainment	\$ 1,000.00	\$ 440.95	\$ 500.00	\$ 162.89	\$ -	\$ -	\$ (500.00)	-100%
110-41700-52833	Expense	Contractual Services	General Fund	CIP Administration	Training	\$ 2,500.00	\$ 135.44	\$ 1,200.00	\$ -	\$ -	\$ 1,500.00	\$ 300.00	25%
110-41700-52845	Expense	Contractual Services	General Fund	CIP Administration	Registration	\$ 1,000.00	\$ 596.62	\$ 500.00	\$ -	\$ -	\$ -	\$ (500.00)	-100%
110-41700-52846	Expense	Contractual Services	General Fund	CIP Administration	Food - Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	0%
110-41700-52851	Expense	Contractual Services	General Fund	CIP Administration	Licenses & Certifications	\$ 300.00	\$ 60.00	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ -	0%
110-41700-52891	Expense	Contractual Services	General Fund	CIP Administration	Other Travel Expenses	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ (500.00)	-100%
110-41700-53112	Expense	Supplies	General Fund	CIP Administration	Office Supplies - General	\$ 4,000.00	\$ 3,769.30	\$ 2,000.00	\$ 460.34	\$ 545.00	\$ 2,000.00	\$ -	0%
110-41700-53261	Expense	Supplies	General Fund	CIP Administration	Clothing	\$ 1,600.00	\$ 1,554.60	\$ 1,540.46	\$ 1,011.02	\$ -	\$ 200.00	\$ (1,340.46)	-87%
110-41700-53291	Expense	Supplies	General Fund	CIP Administration	Other Operating Supplies	\$ 230.00	\$ 230.00	\$ 809.54	\$ 809.54	\$ -	\$ -	\$ (809.54)	-100%
110-41700-53311	Expense	Supplies	General Fund	CIP Administration	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 1,250.00	\$ 127.78	\$ 1,000.00	\$ 1,688.38	\$ -	\$ 1,000.00	\$ -	0%
110-41700-55112	Expense	Fixed Charges	General Fund	CIP Administration	PEP Insurance Coverage	\$ -	\$ -	\$ -	\$ 4,083.51	\$ -	\$ 1,303.00	\$ 1,303.00	0%
110-41700-55311	Expense	Fixed Charges	General Fund	CIP Administration	Building and Office Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2025	FY25-26 Encumbrance as of 2/11/2025	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
110-41700-59411	Expense	Capital Outlay	General Fund	CIP Administration	Vehicles	\$ 43,570.00	\$ 41,478.40	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41800-51111	Expense	Personal Services	General Fund	Facilities	Salaries	\$ 94,138.00	\$ 89,644.08	\$ 174,973.00	\$ 82,282.62	\$ -	\$ 76,253.00	\$ (98,720.00)	-56%
110-41800-51122	Expense	Personal Services	General Fund	Facilities	Wages	\$ 168,745.00	\$ 163,270.87	\$ 311,956.00	\$ 167,330.70	\$ -	\$ 328,994.00	\$ 17,038.00	5%
110-41800-51133	Expense	Personal Services	General Fund	Facilities	Part-time Wages	\$ 911.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41800-51222	Expense	Personal Services	General Fund	Facilities	Hourly - Overtime	\$ 10,054.91	\$ 5,781.38	\$ 5,000.00	\$ 1,381.16	\$ -	\$ 5,000.00	\$ -	0%
110-41800-51311	Expense	Personal Services	General Fund	Facilities	Insurance opt Out	\$ 2,150.00	\$ 2,150.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41800-51341	Expense	Personal Services	General Fund	Facilities	Christmas Bonus	\$ 1,000.00	\$ 1,000.00	\$ 10,818.00	\$ 6,922.45	\$ -	\$ 4,915.00	\$ (5,903.00)	-55%
110-41800-51411	Expense	Personal Services	General Fund	Facilities	FICA	\$ 21,727.00	\$ 19,708.67	\$ 30,197.16	\$ 18,835.77	\$ -	\$ 31,493.00	\$ 1,295.84	4%
110-41800-51421	Expense	Personal Services	General Fund	Facilities	Health Insurance	\$ 79,323.00	\$ 76,439.90	\$ 188,378.00	\$ 96,816.09	\$ -	\$ 136,643.00	\$ (51,735.00)	-27%
110-41800-51431	Expense	Personal Services	General Fund	Facilities	Employee Retirement Plan	\$ 25,050.00	\$ 22,762.79	\$ 43,679.00	\$ 22,976.30	\$ -	\$ 47,918.00	\$ 4,239.00	10%
110-41800-51461	Expense	Personal Services	General Fund	Facilities	Workers Comp	\$ 6,512.00	\$ 5,011.40	\$ 27,676.00	\$ -	\$ -	\$ 13,334.00	\$ (14,342.00)	-52%
110-41800-51471	Expense	Personal Services	General Fund	Facilities	Unemployment Insurance	\$ 814.00	\$ 108.48	\$ 189.00	\$ 257.65	\$ -	\$ 1,271.00	\$ 1,082.00	572%
110-41800-51482	Expense	Personal Services	General Fund	Facilities	Tuition Reimbursement	\$ 689.00	\$ 689.00	\$ 2,400.00	\$ -	\$ -	\$ -	\$ (2,400.00)	-100%
110-41800-51712	Expense	Personal Services	General Fund	Facilities	Drug Screening & Background Checks	\$ 635.00	\$ 338.13	\$ 3,700.00	\$ 2,470.78	\$ -	\$ -	\$ (3,700.00)	-100%
110-41800-51791	Expense	Personal Services	General Fund	Facilities	Health & Wellness Fees	\$ 50.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41800-52351	Expense	Contractual Services	General Fund	Facilities	Memberships	\$ 600.00	\$ 260.00	\$ -	\$ -	\$ -	\$ 250.00	\$ 250.00	0%
110-41800-52411	Expense	Contractual Services	General Fund	Facilities	Electric	\$ 78,388.00	\$ 24,434.28	\$ 63,000.00	\$ 18,871.36	\$ -	\$ 48,000.00	\$ (15,000.00)	-24%
110-41800-52421	Expense	Contractual Services	General Fund	Facilities	Water	\$ 4,957.00	\$ 799.35	\$ 5,000.00	\$ 1,901.09	\$ -	\$ 6,000.00	\$ 1,000.00	20%
110-41800-52441	Expense	Contractual Services	General Fund	Facilities	Gas	\$ 8,383.00	\$ 2,659.12	\$ 4,000.00	\$ 3,471.44	\$ -	\$ 10,875.00	\$ 6,875.00	172%
110-41800-52451	Expense	Contractual Services	General Fund	Facilities	Telephone	\$ 9,000.00	\$ 5,978.98	\$ 3,000.00	\$ 2,762.15	\$ -	\$ -	\$ (3,000.00)	-100%
110-41800-52452	Expense	Contractual Services	General Fund	Facilities	Cellular	\$ 10,333.00	\$ 3,538.57	\$ 4,200.00	\$ 2,725.13	\$ -	\$ 4,711.00	\$ 511.00	12%
110-41800-52481	Expense	Contractual Services	General Fund	Facilities	Stormwater Fees	\$ 2,670.00	\$ 1,756.35	\$ 3,500.00	\$ 1,260.40	\$ -	\$ 9,844.00	\$ 6,344.00	181%
110-41800-52483	Expense	Contractual Services	General Fund	Facilities	TDEC Permit Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41800-52541	Expense	Contractual Services	General Fund	Facilities	Consulting Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00	0%
110-41800-52545	Expense	Contractual Services	General Fund	Facilities	Consultant's Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41800-52547	Expense	Contractual Services	General Fund	Facilities	Architectural Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41800-52611	Expense	Contractual Services	General Fund	Facilities	Repair and Maintenance Motor Vehicles	\$ 4,000.00	\$ 1,811.47	\$ 20,000.00	\$ 1,903.53	\$ -	\$ 10,324.00	\$ (9,676.00)	-48%
110-41800-52621	Expense	Contractual Services	General Fund	Facilities	Repairs and Maintenance Machinery and Equipment	\$ 9,992.00	\$ 2,201.42	\$ 19,785.00	\$ 4,071.07	\$ -	\$ 1,000.00	\$ (18,785.00)	-95%
110-41800-52651	Expense	Contractual Services	General Fund	Facilities	Repairs & Maintenance Grounds & Ground Improvement	\$ 154,911.00	\$ 41,264.64	\$ 75,200.00	\$ 20,261.38	\$ 9,078.91	\$ 90,000.00	\$ 14,800.00	20%
110-41800-52661	Expense	Contractual Services	General Fund	Facilities	Repair and Maintenance Buildings	\$ 581,665.21	\$ 370,475.21	\$ 435,451.18	\$ 133,527.98	\$ 117,950.97	\$ 539,807.00	\$ 104,355.82	24%
110-41800-52691	Expense	Contractual Services	General Fund	Facilities	Repair and Maintenance - Other	\$ 142,811.00	\$ 34,629.23	\$ 45,000.00	\$ 37,858.43	\$ 7,100.70	\$ 60,000.00	\$ 15,000.00	33%
110-41800-52728	Expense	Contractual Services	General Fund	Facilities	Security Cameras & Alarms	\$ 6,181.00	\$ 5,138.43	\$ 4,800.00	\$ 1,935.00	\$ -	\$ 99,854.00	\$ 95,054.00	1980%
110-41800-52831	Expense	Contractual Services	General Fund	Facilities	Travel - Out of Town Expenses	\$ 21.00	\$ 21.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ (1,000.00)	-100%
110-41800-52832	Expense	Contractual Services	General Fund	Facilities	Meals and Entertainment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41800-52833	Expense	Contractual Services	General Fund	Facilities	Training	\$ 6,000.00	\$ 175.00	\$ 800.00	\$ 725.00	\$ -	\$ 500.00	\$ (300.00)	-38%
110-41800-52845	Expense	Contractual Services	General Fund	Facilities	Registration	\$ 1,000.00	\$ 581.45	\$ 1,000.00	\$ -	\$ -	\$ -	\$ (1,000.00)	-100%
110-41800-52846	Expense	Contractual Services	General Fund	Facilities	Food - Per Diem	\$ -	\$ -	\$ 2,000.00	\$ 100.00	\$ -	\$ 800.00	\$ 800.00	0%
110-41800-52851	Expense	Contractual Services	General Fund	Facilities	Licenses	\$ 1,000.00	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ 2,500.00	\$ 500.00	25%
110-41800-52891	Expense	Contractual Services	General Fund	Facilities	Other Travel Expenses	\$ -	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -	\$ (1,500.00)	-100%
110-41800-52991	Expense	Contractual Services	General Fund	Facilities	Other Contractual Services	\$ 792.00	\$ 505.00	\$ 200.00	\$ -	\$ -	\$ -	\$ (200.00)	-100%
110-41800-53112	Expense	Supplies	General Fund	Facilities	Office Supplies - General	\$ 2,818.00	\$ 2,373.16	\$ 1,500.00	\$ 794.69	\$ -	\$ 700.00	\$ (800.00)	-53%
110-41800-53141	Expense	Supplies	General Fund	Facilities	Portable Electronics Devices	\$ -	\$ -	\$ 3,300.00	\$ 1,781.92	\$ -	\$ -	\$ (3,300.00)	-100%
110-41800-53241	Expense	Supplies	General Fund	Facilities	Janitorial Supplies	\$ 70,000.00	\$ 30,180.50	\$ 51,000.00	\$ 31,394.02	\$ 13,498.36	\$ 70,000.00	\$ 19,000.00	37%
110-41800-53261	Expense	Supplies	General Fund	Facilities	Clothing	\$ 6,650.00	\$ 3,544.31	\$ 9,000.00	\$ 6,253.81	\$ -	\$ 8,000.00	\$ (1,000.00)	-11%
110-41800-53291	Expense	Supplies	General Fund	Facilities	Other Operating Supplies	\$ 19,251.03	\$ 9,898.69	\$ 8,000.00	\$ 1,263.86	\$ -	\$ 8,000.00	\$ -	0%
110-41800-53311	Expense	Supplies	General Fund	Facilities	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 11,723.03	\$ 3,823.29	\$ 4,000.00	\$ 2,169.17	\$ 902.67	\$ 5,500.00	\$ 1,500.00	38%
110-41800-53341	Expense	Supplies	General Fund	Facilities	Tires, Tubes and Etc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41800-53391	Expense	Supplies	General Fund	Facilities	Other Repair and Maintenance Supplies	\$ 7,713.00	\$ 2,256.40	\$ 3,000.00	\$ 405.43	\$ -	\$ -	\$ (3,000.00)	-100%
110-41800-53411	Expense	Supplies	General Fund	Facilities	Consumables for Tools	\$ 1,500.00	\$ 270.83	\$ 1,500.00	\$ -	\$ -	\$ 1,000.00	\$ (500.00)	-33%
110-41800-53412	Expense	Supplies	General Fund	Facilities	Hand Tools	\$ 3,500.00	\$ 3,157.72	\$ 5,000.00	\$ 1,261.32	\$ -	\$ 4,000.00	\$ (1,000.00)	-20%
110-41800-53441	Expense	Supplies	General Fund	Facilities	Safety Supplies	\$ 1,500.00	\$ 1,202.61	\$ 2,000.00	\$ 267.00	\$ -	\$ 1,500.00	\$ (500.00)	-25%
110-41800-53711	Expense	Supplies	General Fund	Facilities	Food and Beverage Supplies	\$ 168.63	\$ 401.21	\$ 1,000.00	\$ 299.00	\$ -	\$ 300.00	\$ (700.00)	-70%
110-41800-55112	Expense	Fixed Charges	General Fund	Facilities	PEP Insurance Coverage	\$ 31,015.00	\$ 28,145.56	\$ 58,000.00	\$ 2,845.29	\$ -	\$ 4,810.00	\$ (53,190.00)	-92%
110-41800-55311	Expense	Fixed Charges	General Fund	Facilities	Building and Office Rental	\$ 342,855.00	\$ 337,944.30	\$ 363,000.00	\$ 192,537.43	\$ -	\$ -	\$ (363,000.00)	-100%
110-41800-55321	Expense	Fixed Charges	General Fund	Facilities	Machinery and Equipment Rental	\$ 522.50	\$ 522.50	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	0%
110-41800-56262	Expense	Debt Service	General Fund	Facilities	Principal - Office Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41800-56462	Expense	Debt Service	General Fund	Facilities	Interest - Office Lease	\$ 38,733.59	\$ 37,762.29	\$ -	\$ 18,174.75	\$ -	\$ -	\$ -	0%
110-41800-57501	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Facilities	Transfer out to IT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41800-57502	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Facilities	Transfer out to GIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41800-57503	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Facilities	Transfer out to Fleet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-41800-59411	Expense	Capital Outlay	General Fund	Facilities	Vehicles	\$ -	\$ -	\$ 154,645.00	\$ 152,988.44	\$ -	\$ -	\$ (154,645.00)	-100%
110-41800-59421	Expense	Capital Outlay	General Fund	Facilities	Machinery and Equipment	\$ 340,000.00	\$ 313,157.00	\$ 3,000.00	\$ -	\$ -	\$ -	\$ (3,000.00)	-100%
110-41800-59701	Expense	Capital Outlay	General Fund	Facilities	Furniture	\$ 20,256.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
110-41800-59817	Expense	Capital Outlay	General Fund	Facilities	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42110-51111	Expense	Personal Services	General Fund	Police Administration	Salaries	\$ 611,188.00	\$ 613,673.78	\$ 629,892.00	\$ 384,196.98	\$ -	\$ 663,645.00	\$ 33,753.00	5%
110-42110-51122	Expense	Personal Services	General Fund	Police Administration	Wages	\$ 121,946.00	\$ 119,189.68	\$ 122,571.00	\$ 73,848.33	\$ -	\$ 122,991.00	\$ 42,000.00	0%
110-42110-51151	Expense	Personal Services	General Fund	Police Administration	Other Salaries	\$ 8,000.00	\$ 6,400.00	\$ 3,200.00	\$ -	\$ -	\$ 4,000.00	\$ 800.00	25%
110-42110-51222	Expense	Personal Services	General Fund	Police Administration	Hourly - Overtime	\$ 2,500.00	\$ 1,256.57	\$ 3,000.00	\$ 891.77	\$ -	\$ 3,000.00	\$ -	0%
110-42110-51311	Expense	Personal Services	General Fund	Police Administration	Insurance opt Out	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42110-51341	Expense	Personal Services	General Fund	Police Administration	Christmas Bonus	\$ 2,100.00	\$ 2,100.00	\$ 5,085.46	\$ 4,804.19	\$ -	\$ 6,215.00	\$ 1,129.54	22%
110-42110-51411	Expense	Personal Services	General Fund	Police Administration	FICA	\$ 56,533.00	\$ 55,428.46	\$ 59,735.19	\$ 32,427.30	\$ -	\$ 60,654.00	\$ 918.81	2%
110-42110-51421	Expense	Personal Services	General Fund	Police Administration	Health Insurance	\$ 94,232.00	\$ 91,319.12	\$ 90,402.00	\$ 84,520.72	\$ -	\$ 114,291.00	\$ 23,889.00	26%
110-42110-51431	Expense	Personal Services	General Fund	Police Administration	Employee Retirement Plan	\$ 75,915.00	\$ 77,270.03	\$ 83,610.06	\$ 55,206.47	\$ -	\$ 120,012.00	\$ 36,401.94	44%
110-42110-51461	Expense	Personal Services	General Fund	Police Administration	Workers Comp	\$ 18,848.00	\$ 15,847.94	\$ 13,550.00	\$ -	\$ -	\$ 25,934.00	\$ 12,384.00	91%
110-42110-51471	Expense	Personal Services	General Fund	Police Administration	Unemployment Insurance	\$ 1,321.00	\$ 126.02	\$ 126.00	\$ 146.61	\$ -	\$ 1,562.00	\$ 1,436.00	1140%
110-42110-51712	Expense	Personal Services	General Fund	Police Administration	Drug Screening & Background Checks	\$ 335.01	\$ 335.01	\$ -	\$ 54.08	\$ -	\$ -	\$ -	0%
110-42110-52111	Expense	Contractual Services	General Fund	Police Administration	Postage	\$ 1,000.00	\$ 72.37	\$ 500.00	\$ 88.16	\$ -	\$ 500.00	\$ -	0%
110-42110-52201	Expense	Contractual Services	General Fund	Police Administration	Stationery, Envelopes, Forms, Printing	\$ 717.36	\$ 717.36	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ -	0%
110-42110-52311	Expense	Contractual Services	General Fund	Police Administration	Publication of Formal and Legal Notices	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ (500.00)	-100%
110-42110-52341	Expense	Contractual Services	General Fund	Police Administration	Tax, Law, or Other Svcs on a subscription basis	\$ 2,000.00	\$ 1,898.26	\$ 500.00	\$ 102.39	\$ -	\$ 229.00	\$ 229.00	46%
110-42110-52351	Expense	Contractual Services	General Fund	Police Administration	Memberships	\$ 5,700.00	\$ 3,928.05	\$ 6,000.00	\$ 3,641.34	\$ -	\$ 5,860.00	\$ (140.00)	-2%
110-42110-52361	Expense	Contractual Services	General Fund	Police Administration	Public Relations	\$ 266.00	\$ 200.66	\$ 300.00	\$ 211.26	\$ -	\$ 500.00	\$ 200.00	67%
110-42110-52452	Expense	Contractual Services	General Fund	Police Administration	Cellular	\$ 6,105.00	\$ 5,579.21	\$ 6,000.00	\$ 3,926.24	\$ -	\$ 6,000.00	\$ -	0%
110-42110-52511	Expense	Contractual Services	General Fund	Police Administration	Medical, Dental, Pharmacy	\$ 14,375.00	\$ 2,000.00	\$ 5,000.00	\$ -	\$ 2,500.00	\$ 3,300.00	\$ (1,700.00)	-34%
110-42110-52611	Expense	Contractual Services	General Fund	Police Administration	Repairs and Maintenance-Motor Vehicles	\$ 298.48	\$ 298.48	\$ 8,000.00	\$ 649.63	\$ -	\$ 7,960.00	\$ (400.00)	-1%
110-42110-52631	Expense	Contractual Services	General Fund	Police Administration	Repair & Maintenance-Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42110-52721	Expense	Contractual Services	General Fund	Police Administration	Office Equipment Contracts	\$ 22,600.00	\$ 7,193.76	\$ 3,800.00	\$ 2,748.52	\$ 751.48	\$ 4,000.00	\$ 200.00	5%
110-42110-52723	Expense	Contractual Services	General Fund	Police Administration	Subscription Services	\$ 57,830.00	\$ 57,279.00	\$ 60,000.00	\$ 42,306.88	\$ 14,344.75	\$ 73,500.00	\$ 13,500.00	23%
110-42110-52726	Expense	Contractual Services	General Fund	Police Administration	Installation Contract & Services	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42110-52728	Expense	Contractual Services	General Fund	Police Administration	Security Cameras & Alarms	\$ 33,000.00	\$ 30,483.36	\$ 33,000.00	\$ 30,000.00	\$ -	\$ 37,000.00	\$ 4,000.00	12%
110-42110-52831	Expense	Contractual Services	General Fund	Police Administration	Travel - Out of Town Expenses	\$ 4,250.00	\$ 700.38	\$ 6,000.00	\$ 3,659.02	\$ -	\$ 6,000.00	\$ -	0%
110-42110-52832	Expense	Contractual Services	General Fund	Police Administration	Meals and Entertainment	\$ 4,300.00	\$ 3,309.15	\$ 4,300.00	\$ 4,233.25	\$ -	\$ -	\$ (4,300.00)	-100%
110-42110-52833	Expense	Contractual Services	General Fund	Police Administration	Training	\$ 6,000.00	\$ 2,580.94	\$ 4,000.00	\$ 1,990.00	\$ -	\$ 4,000.00	\$ -	0%
110-42110-52846	Expense	Contractual Services	General Fund	Police Administration	Food-Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	0%
110-42110-53112	Expense	Supplies	General Fund	Police Administration	Office Supplies - General	\$ 3,500.00	\$ 3,416.73	\$ 2,000.00	\$ 1,189.86	\$ -	\$ 3,000.00	\$ 1,000.00	50%
110-42110-53251	Expense	Supplies	General Fund	Police Administration	Educational Supplies	\$ 2,000.00	\$ 33.20	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42110-53261	Expense	Supplies	General Fund	Police Administration	Clothing	\$ 8,098.41	\$ 5,312.24	\$ 7,000.00	\$ 5,386.27	\$ 1,036.73	\$ 11,000.00	\$ 4,000.00	57%
110-42110-53266	Expense	Supplies	General Fund	Police Administration	PPE	\$ 900.00	\$ 38.65	\$ 900.00	\$ 126.00	\$ -	\$ 1,000.00	\$ 100.00	11%
110-42110-53311	Expense	Supplies	General Fund	Police Administration	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 14,500.00	\$ 9,226.42	\$ 10,000.00	\$ 4,962.24	\$ 5,111.20	\$ 10,000.00	\$ -	0%
110-42110-55112	Expense	Fixed Charges	General Fund	Police Administration	PEP Insurance Coverage	\$ 12,652.74	\$ 12,652.74	\$ 3,027.00	\$ 259,327.30	\$ -	\$ 85,322.00	\$ 82,295.00	2719%
110-42110-55113	Expense	Fixed Charges	General Fund	Police Administration	PEP Deductible	\$ 20.00	\$ 20.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42110-57506	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Police Administration	Transfer to CEP	\$ 10,636.00	\$ 10,636.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42110-59411	Expense	Capital Outlay	General Fund	Police Administration	Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42121-51111	Expense	Personal Services	General Fund	Police Criminal Investigation	Salaries	\$ 133,530.00	\$ 114,431.63	\$ 120,570.00	\$ 71,332.80	\$ -	\$ 214,261.00	\$ 93,691.00	78%
110-42121-51122	Expense	Personal Services	General Fund	Police Criminal Investigation	Wages	\$ 748,933.00	\$ 742,305.13	\$ 797,205.00	\$ 443,744.49	\$ -	\$ 882,438.00	\$ 85,233.00	11%
110-42121-51151	Expense	Personal Services	General Fund	Police Criminal Investigation	Other Salaries	\$ 20,000.00	\$ 16,800.00	\$ 8,000.00	\$ -	\$ -	\$ 15,000.00	\$ 7,000.00	88%
110-42121-51222	Expense	Personal Services	General Fund	Police Criminal Investigation	Hourly - Overtime	\$ 11,226.73	\$ 10,447.11	\$ 9,000.00	\$ 5,552.38	\$ -	\$ 15,000.00	\$ 6,000.00	67%
110-42121-51341	Expense	Personal Services	General Fund	Police Criminal Investigation	Christmas Bonus	\$ 2,500.00	\$ 2,500.00	\$ 8,640.00	\$ 3,047.39	\$ -	\$ 11,030.00	\$ 2,390.00	28%
110-42121-51411	Expense	Personal Services	General Fund	Police Criminal Investigation	FICA	\$ 60,275.00	\$ 54,729.36	\$ 74,083.56	\$ 38,396.48	\$ -	\$ 84,742.00	\$ 10,658.44	14%
110-42121-51421	Expense	Personal Services	General Fund	Police Criminal Investigation	Health Insurance	\$ 176,397.00	\$ 165,690.16	\$ 207,885.00	\$ 147,840.71	\$ -	\$ 223,881.00	\$ 16,396.00	8%
110-42121-51431	Expense	Personal Services	General Fund	Police Criminal Investigation	Employee Retirement Plan	\$ 81,658.00	\$ 79,798.95	\$ 113,232.84	\$ 65,354.91	\$ -	\$ 172,453.00	\$ 59,220.16	52%
110-42121-51461	Expense	Personal Services	General Fund	Police Criminal Investigation	Workers Comp	\$ 26,270.00	\$ 21,769.44	\$ 20,911.00	\$ -	\$ -	\$ 41,219.00	\$ 20,308.00	97%
110-42121-51471	Expense	Personal Services	General Fund	Police Criminal Investigation	Unemployment Insurance	\$ 2,358.00	\$ 210.01	\$ 210.00	\$ 180.84	\$ -	\$ 3,415.00	\$ 3,205.00	1526%
110-42121-51482	Expense	Personal Services	General Fund	Police Criminal Investigation	Tuition Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	0%
110-42121-51712	Expense	Personal Services	General Fund	Police Criminal Investigation	Drug Screening & Background Checks	\$ 200.00	\$ 162.14	\$ -	\$ 2.08	\$ -	\$ -	\$ -	0%
110-42121-52351	Expense	Contractual Services	General Fund	Police Criminal Investigation	Memberships	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ -	\$ 300.00	\$ -	0%
110-42121-52452	Expense	Contractual Services	General Fund	Police Criminal Investigation	Cellular	\$ 9,800.00	\$ 6,318.06	\$ 9,800.00	\$ 2,918.28	\$ -	\$ 11,490.00	\$ 1,690.00	17%
110-42121-52611	Expense	Contractual Services	General Fund	Police Criminal Investigation	Repairs and Maintenance-Motor Vehicles	\$ -	\$ -	\$ 5,000.00	\$ 12,565.65	\$ -	\$ 23,960.00	\$ 18,960.00	379%
110-42121-52631	Expense	Contractual Services	General Fund	Police Criminal Investigation	Repair & Maintenance-Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ -	0%
110-42121-52723	Expense	Contractual Services	General Fund	Police Criminal Investigation	Subscription Services	\$ 17,492.00	\$ 17,124.66	\$ 62,540.00	\$ 55,503.50	\$ 2,117.00	\$ 62,540.00	\$ -	0%
110-42121-52831	Expense	Contractual Services	General Fund	Police Criminal Investigation	Travel - Out of Town Expenses	\$ 6,000.00	\$ 5,250.71	\$ 6,000.00	\$ 1,762.79	\$ -	\$ 6,000.00	\$ -	0%
110-42121-52833	Expense	Contractual Services	General Fund	Police Criminal Investigation	Training	\$ 3,000.00	\$ 1,936.00	\$ 3,000.00	\$ 1,325.00	\$ -	\$ 11,000.00	\$ 8,000.00	267%
110-42121-52944	Expense	Contractual Services	General Fund	Police Criminal Investigation	Sexual Offender Enforcement Expenses for Registry	\$ 1,300.00	\$ -	\$ 18,500.00	\$ 17,007.06	\$ -	\$ 15,000.00	\$ (3,500.00)	-19%
110-42121-52991	Expense	Contractual Services	General Fund	Police Criminal Investigation	Other Contractual Services	\$ 200.00	\$ 145.00	\$ 1,318.30	\$ 1,318.30	\$ -	\$ 3,000.00	\$ 1,681.70	128%
110-42121-53112	Expense	Supplies	General Fund	Police Criminal Investigation	Office Supplies - General	\$ 5,000.00	\$ 4,929.28	\$ 3,000.00	\$ 1,645.92	\$ -	\$ 3,000.00	\$ -	0%
110-42121-53261	Expense	Supplies	General Fund	Police Criminal Investigation	Clothing	\$ 11,153.07	\$ 8,847.64	\$ 10,000.00	\$ 3,538.34	\$ 885.06	\$ 28,500.00	\$ 18,500.00	185%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
110-42121-53266	Expense	Supplies	General Fund	Police Criminal Investigation	PPE	\$ 1,250.00	\$ 329.12	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	0%
110-42121-53276	Expense	Supplies	General Fund	Police Criminal Investigation	Evidence Supplies	\$ 6,000.00	\$ 5,017.67	\$ 2,831.70	\$ 1,245.48	\$ -	\$ 4,000.00	\$ 1,168.30	41%
110-42121-53281	Expense	Supplies	General Fund	Police Criminal Investigation	Specialized Units	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000.00	\$ 8,000.00	0%
110-42121-53282	Expense	Supplies	General Fund	Police Criminal Investigation	Canine Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42121-53291	Expense	Supplies	General Fund	Police Criminal Investigation	Other Operating Supplies	\$ -	\$ -	\$ 131.83	\$ 131.83	\$ -	\$ -	\$ (131.83)	-100%
110-42121-53295	Expense	Supplies	General Fund	Police Criminal Investigation	Other Operating Supplies - ICAC Grant	\$ 9,513.39	\$ 9,467.39	\$ -	\$ 1,992.15	\$ -	\$ 10,000.00	\$ 10,000.00	0%
110-42121-53311	Expense	Supplies	General Fund	Police Criminal Investigation	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 36,000.00	\$ 15,955.50	\$ 26,000.00	\$ 12,342.71	\$ 23,657.29	\$ 31,500.00	\$ 5,500.00	21%
110-42121-55112	Expense	Fixed Charges	General Fund	Police Criminal Investigation	PEP Insurance Coverage	\$ 4,038.00	\$ 299.22	\$ 7,038.00	\$ 1,208.49	\$ -	\$ 28,689.00	\$ 21,651.00	308%
110-42121-55161	Expense	Fixed Charges	General Fund	Police Criminal Investigation	Worker's Comp Deductible	\$ 2,029.81	\$ 2,029.81	\$ 2,500.00	\$ -	\$ -	\$ -	\$ (2,500.00)	-100%
110-42121-55656	Expense	Fixed Charges	General Fund	Police Criminal Investigation	Sexual Offender Registry - TBI Charges	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ (1,000.00)	-100%
110-42121-57506	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Police Criminal Investigation	Transfer to CEP	\$ 51,258.00	\$ 51,258.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42121-57909	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Police Criminal Investigation	Other Grants, Contributions and Indemnities	\$ 41,500.00	\$ 41,315.00	\$ 37,345.00	\$ 22,315.00	\$ -	\$ 34,000.00	\$ (3,345.00)	-9%
110-42121-59411	Expense	Capital Outlay	General Fund	Police Criminal Investigation	Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,733.00	\$ 79,733.00	0%
110-42123-51111	Expense	Personal Services	General Fund	Police Field Operations	Salaries	\$ 618,634.00	\$ 538,873.71	\$ 559,768.00	\$ 332,282.64	\$ -	\$ 589,223.00	\$ 29,455.00	5%
110-42123-51122	Expense	Personal Services	General Fund	Police Field Operations	Wages	\$ 3,186,894.00	\$ 3,135,402.48	\$ 3,305,299.99	\$ 1,963,543.33	\$ -	\$ 3,573,026.00	\$ 267,735.01	8%
110-42123-51151	Expense	Personal Services	General Fund	Police Field Operations	Other Salaries	\$ 74,500.00	\$ 60,000.00	\$ 30,000.00	\$ -	\$ -	\$ 40,000.00	\$ 10,000.00	33%
110-42123-51152	Expense	Personal Services	General Fund	Police Field Operations	Reimbursable Special Assignment	\$ 4,000.00	\$ 3,030.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42123-51222	Expense	Personal Services	General Fund	Police Field Operations	Hourly - Overtime	\$ 37,925.00	\$ 30,380.00	\$ 40,000.00	\$ 11,955.07	\$ -	\$ 80,000.00	\$ 40,000.00	100%
110-42123-51232	Expense	Personal Services	General Fund	Police Field Operations	Reimbursable THSO Police Overtime	\$ 1,000.00	\$ 750.00	\$ -	\$ 750.00	\$ -	\$ 55,450.00	\$ 55,450.00	0%
110-42123-51311	Expense	Personal Services	General Fund	Police Field Operations	Insurance opt Out	\$ 11,850.00	\$ 11,850.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42123-51341	Expense	Personal Services	General Fund	Police Field Operations	Christmas Bonus	\$ 10,300.00	\$ 9,900.00	\$ 44,064.00	\$ 15,078.29	\$ -	\$ 45,932.00	\$ 1,868.00	4%
110-42123-51411	Expense	Personal Services	General Fund	Police Field Operations	FICA	\$ 282,404.00	\$ 277,294.13	\$ 318,579.46	\$ 173,205.50	\$ -	\$ 324,500.00	\$ 5,870.54	2%
110-42123-51421	Expense	Personal Services	General Fund	Police Field Operations	Health Insurance	\$ 799,951.00	\$ 760,982.41	\$ 822,033.00	\$ 703,171.88	\$ -	\$ 927,730.00	\$ 105,697.00	13%
110-42123-51431	Expense	Personal Services	General Fund	Police Field Operations	Employee Retirement Plan	\$ 392,137.00	\$ 392,205.30	\$ 486,001.78	\$ 289,999.14	\$ -	\$ 667,525.00	\$ 181,523.22	37%
110-42123-51461	Expense	Personal Services	General Fund	Police Field Operations	Workers Comp	\$ 119,039.00	\$ 96,729.63	\$ 95,226.29	\$ -	\$ -	\$ 161,952.00	\$ 66,725.71	70%
110-42123-51471	Expense	Personal Services	General Fund	Police Field Operations	Unemployment Insurance	\$ 10,177.00	\$ 1,163.00	\$ 1,134.00	\$ 1,086.99	\$ -	\$ 18,103.00	\$ 16,969.00	1496%
110-42123-51482	Expense	Personal Services	General Fund	Police Field Operations	Tuition Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500.00	\$ 105.00	9%
110-42123-51712	Expense	Personal Services	General Fund	Police Field Operations	Drug Screening & Background Checks	\$ 3,000.00	\$ 1,965.15	\$ -	\$ 962.08	\$ -	\$ -	\$ -	0%
110-42123-51791	Expense	Personal Services	General Fund	Police Field Operations	Health and Wellness Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42123-52201	Expense	Contractual Services	General Fund	Police Field Operations	Stationery, Envelopes, Forms, Printing	\$ 2,300.00	\$ 989.98	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ -	0%
110-42123-52341	Expense	Contractual Services	General Fund	Police Field Operations	Tax, Law, or Other Svcs on a subscription basis	\$ 2,500.00	\$ 1,004.64	\$ 2,000.00	\$ 479.76	\$ -	\$ 1,500.00	\$ (500.00)	-25%
110-42123-52451	Expense	Contractual Services	General Fund	Police Field Operations	Telephone	\$ 3,000.00	\$ 2,564.96	\$ 3,000.00	\$ 990.00	\$ -	\$ -	\$ (3,000.00)	-100%
110-42123-52452	Expense	Contractual Services	General Fund	Police Field Operations	Cellular	\$ 42,033.25	\$ 41,684.16	\$ 40,600.00	\$ 23,474.87	\$ -	\$ 40,960.00	\$ 360.00	1%
110-42123-52611	Expense	Contractual Services	General Fund	Police Field Operations	Repairs and Maintenance Motor Vehicles	\$ 19,695.24	\$ 26,330.32	\$ 175,000.00	\$ 91,378.14	\$ -	\$ 236,945.00	\$ 61,945.00	35%
110-42123-52612	Expense	Contractual Services	General Fund	Police Field Operations	Vehicle Tow Services	\$ 6,075.00	\$ 4,515.00	\$ 5,000.00	\$ 2,200.00	\$ 1,800.00	\$ 6,000.00	\$ 1,000.00	20%
110-42123-52631	Expense	Contractual Services	General Fund	Police Field Operations	Repair & Maintenance-Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,000.00	\$ 11,000.00	0%
110-42123-52681	Expense	Contractual Services	General Fund	Police Field Operations	Repair and Maintenance Roads and Streets	\$ 5,000.00	\$ 2,334.04	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42123-52691	Expense	Contractual Services	General Fund	Police Field Operations	Repair and Maintenance - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42123-52723	Expense	Contractual Services	General Fund	Police Field Operations	Subscription Services	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 40,000.00	\$ 37,000.00	1233%
110-42123-52831	Expense	Contractual Services	General Fund	Police Field Operations	Travel - Out of Town Expenses	\$ 12,510.00	\$ 7,633.27	\$ 11,000.00	\$ 1,852.80	\$ -	\$ 16,000.00	\$ 5,000.00	45%
110-42123-52833	Expense	Contractual Services	General Fund	Police Field Operations	Training	\$ 15,000.00	\$ 6,228.00	\$ 10,000.00	\$ 7,329.00	\$ -	\$ 18,500.00	\$ 8,500.00	85%
110-42123-53112	Expense	Supplies	General Fund	Police Field Operations	Office Supplies - General	\$ 6,250.00	\$ 5,602.62	\$ 4,000.00	\$ 1,905.81	\$ -	\$ 4,500.00	\$ 500.00	13%
110-42123-53141	Expense	Supplies	General Fund	Police Field Operations	Portable Electronic Devices	\$ 14,209.00	\$ 14,208.28	\$ 2,304.00	\$ 2,310.99	\$ -	\$ 1,700.00	\$ (604.00)	-26%
110-42123-53261	Expense	Supplies	General Fund	Police Field Operations	Clothing	\$ 132,438.12	\$ 95,410.72	\$ 84,392.04	\$ 30,834.64	\$ 53,408.12	\$ 84,750.00	\$ 357.96	0%
110-42123-53266	Expense	Supplies	General Fund	Police Field Operations	PPE	\$ 2,500.00	\$ 2,244.01	\$ 1,500.00	\$ 991.80	\$ -	\$ 2,000.00	\$ 500.00	33%
110-42123-53275	Expense	Supplies	General Fund	Police Field Operations	Radios	\$ 27,600.00	\$ 27,049.08	\$ 10,680.03	\$ 400.00	\$ -	\$ 25,000.00	\$ 14,319.97	134%
110-42123-53281	Expense	Supplies	General Fund	Police Field Operations	Specialized Units	\$ 43,900.00	\$ 42,969.81	\$ 34,200.00	\$ 2,023.14	\$ 10,118.56	\$ 35,000.00	\$ 800.00	2%
110-42123-53291	Expense	Supplies	General Fund	Police Field Operations	Other Operating Supplies	\$ -	\$ -	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	\$ -	0%
110-42123-53311	Expense	Supplies	General Fund	Police Field Operations	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 171,000.00	\$ 179,951.95	\$ 183,000.00	\$ 108,714.18	\$ 74,285.82	\$ 203,500.00	\$ 20,500.00	11%
110-42123-53321	Expense	Supplies	General Fund	Police Field Operations	Vehicle Parts and Repairs	\$ 100.00	\$ 90.94	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42123-53999	Expense	Supplies	General Fund	Police Field Operations	Excitation Expenses	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42123-55112	Expense	Fixed Charges	General Fund	Police Field Operations	PEP Insurance Coverage	\$ 95,466.00	\$ 67,228.55	\$ 95,466.00	\$ 1,208.49	\$ -	\$ -	\$ (95,466.00)	-100%
110-42123-55113	Expense	Fixed Charges	General Fund	Police Field Operations	PEP Deductible	\$ 29.73	\$ 49.73	\$ 2,000.00	\$ 2,020.00	\$ -	\$ 127,088.00	\$ 125,088.00	6254%
110-42123-55161	Expense	Fixed Charges	General Fund	Police Field Operations	Worker's Comp Deductible	\$ 7,561.66	\$ 6,914.95	\$ 15,000.00	\$ 536.25	\$ -	\$ -	\$ (15,000.00)	-100%
110-42123-55162	Expense	Fixed Charges	General Fund	Police Field Operations	Workers Compensation Deductible	\$ 1,335.00	\$ -	\$ -	\$ 1,335.00	\$ -	\$ -	\$ (1,335.00)	-100%
110-42123-57506	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Police Field Operations	Transfer to CEP	\$ 812,730.11	\$ 812,730.11	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42123-59411	Expense	Capital Outlay	General Fund	Police Field Operations	Vehicles	\$ 309,000.00	\$ 268,806.36	\$ 993,461.89	\$ 550,800.94	\$ 411,672.93	\$ 149,256.00	\$ (844,205.89)	-85%
110-42123-59421	Expense	Capital Outlay	General Fund	Police Field Operations	Machinery and Equipment	\$ -	\$ -	\$ 36,000.00	\$ -	\$ -	\$ -	\$ (36,000.00)	-100%
110-42123-59824	Expense	Capital Outlay	General Fund	Police Field Operations	Capital Expense - THSO Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42140-51122	Expense	Personal Services	General Fund	Police Drug Investigation	Wages	\$ 134,578.00	\$ 133,048.49	\$ 131,552.00	\$ 84,042.22	\$ -	\$ 133,467.00	\$ 1,915.00	1%
110-42140-51151	Expense	Personal Services	General Fund	Police Drug Investigation	Other Salaries	\$ 2,500.00	\$ 1,600.00	\$ 1,600.00	\$ -	\$ -	\$ 1,600.00	\$ -	0%
110-42140-51222	Expense	Personal Services	General Fund	Police Drug Investigation	Hourly - Overtime	\$ 3,000.00	\$ 1,072.63	\$ 6,000.00	\$ 525.38	\$ -	\$ 24,500.00	\$ 18,500.00	308%
110-42140-51341	Expense	Personal Services	General Fund	Police Drug Investigation	Christmas Bonus	\$ 300.00	\$ 300.00	\$ 1,728.00	\$ 1,504.88	\$ -	\$ 1,605.00	\$ (123.00)	-7%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
110-42140-51411	Expense	Personal Services	General Fund	Police Drug Investigation	FICA	\$ 9,397.00	\$ 8,529.33	\$ 11,168.41	\$ 6,411.31	\$ -	\$ 11,014.00	\$ (154.41)	-1%
110-42140-51421	Expense	Personal Services	General Fund	Police Drug Investigation	Health Insurance	\$ 29,884.00	\$ 25,033.20	\$ 31,029.00	\$ 21,982.20	\$ -	\$ 31,405.00	\$ 376.00	1%
110-42140-51431	Expense	Personal Services	General Fund	Police Drug Investigation	Employee Retirement Plan	\$ 12,335.00	\$ 12,479.39	\$ 17,078.22	\$ 10,741.81	\$ -	\$ 22,734.00	\$ 5,655.78	33%
110-42140-51461	Expense	Personal Services	General Fund	Police Drug Investigation	Workers Comp	\$ 2,850.00	\$ -	\$ 3,060.00	\$ -	\$ -	\$ 5,565.00	\$ 2,505.00	82%
110-42140-51471	Expense	Personal Services	General Fund	Police Drug Investigation	Unemployment Insurance	\$ 369.00	\$ 41.99	\$ 42.00	\$ 42.00	\$ -	\$ 826.00	\$ 784.00	1867%
110-42140-51712	Expense	Personal Services	General Fund	Police Drug Investigation	Drug Screening & Background Checks	\$ 50.00	\$ 6.14	\$ -	\$ 2.08	\$ -	\$ -	\$ -	0%
110-42140-52351	Expense	Contractual Services	General Fund	Police Drug Investigation	Memberships	\$ 170.00	\$ 110.00	\$ -	\$ 55.00	\$ -	\$ 150.00	\$ 150.00	0%
110-42140-52452	Expense	Contractual Services	General Fund	Police Drug Investigation	Cellular	\$ 1,500.00	\$ 1,263.87	\$ 1,200.00	\$ -	\$ -	\$ -	\$ (1,200.00)	-100%
110-42140-52518	Expense	Contractual Services	General Fund	Police Drug Investigation	Veterinary Services	\$ 5,250.00	\$ 4,124.21	\$ 6,096.88	\$ 5,419.19	\$ -	\$ 6,000.00	\$ (96.88)	-2%
110-42140-52611	Expense	Contractual Services	General Fund	Police Drug Investigation	Repairs and Maintenance Motor Vehicles	\$ -	\$ -	\$ 5,000.00	\$ 2,941.81	\$ -	\$ 5,400.00	\$ 400.00	8%
110-42140-52723	Expense	Contractual Services	General Fund	Police Drug Investigation	Subscription Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140.00	\$ 140.00	0%
110-42140-52831	Expense	Contractual Services	General Fund	Police Drug Investigation	Travel - Out of Town Expenses	\$ 1,785.45	\$ -	\$ 2,500.00	\$ 651.34	\$ -	\$ 2,500.00	\$ -	0%
110-42140-52833	Expense	Contractual Services	General Fund	Police Drug Investigation	Training	\$ 1,930.00	\$ 590.00	\$ 1,500.00	\$ 966.00	\$ -	\$ 3,500.00	\$ 2,000.00	133%
110-42140-53112	Expense	Supplies	General Fund	Police Drug Investigation	Office Supplies - General	\$ 1,700.00	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42140-53261	Expense	Supplies	General Fund	Police Drug Investigation	Clothing	\$ 2,000.00	\$ 1,846.71	\$ 3,000.00	\$ 1,682.46	\$ 97.54	\$ 3,000.00	\$ -	0%
110-42140-53282	Expense	Supplies	General Fund	Police Drug Investigation	Canine Operating	\$ 8,200.00	\$ 4,693.09	\$ 4,901.12	\$ 1,948.76	\$ -	\$ 6,000.00	\$ 1,098.88	22%
110-42140-53311	Expense	Supplies	General Fund	Police Drug Investigation	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 7,214.55	\$ 7,788.37	\$ 8,000.00	\$ 3,523.40	\$ 4,476.60	\$ 8,000.00	\$ -	0%
110-42150-51111	Expense	Personal Services	General Fund	Police Support	Salaries	\$ 141,449.00	\$ 113,228.80	\$ 117,962.00	\$ 70,154.40	\$ -	\$ 124,613.00	\$ 6,651.00	6%
110-42150-51122	Expense	Personal Services	General Fund	Police Support	Wages	\$ 981,399.00	\$ 973,395.58	\$ 1,099,592.00	\$ 653,912.01	\$ -	\$ 1,290,929.00	\$ 191,337.00	17%
110-42150-51133	Expense	Personal Services	General Fund	Police Support	Part-time Wages	\$ 4.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42150-51151	Expense	Personal Services	General Fund	Police Support	Other Salaries	\$ 18,000.00	\$ 14,400.00	\$ 7,200.00	\$ -	\$ -	\$ 10,000.00	\$ 2,800.00	39%
110-42150-51222	Expense	Personal Services	General Fund	Police Support	Hourly - Overtime	\$ 13,000.00	\$ 10,104.58	\$ 21,600.00	\$ 1,328.15	\$ -	\$ 10,000.00	\$ (1,600.00)	-54%
110-42150-51311	Expense	Personal Services	General Fund	Police Support	Insurance opt Out	\$ 4,350.00	\$ 4,350.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42150-51341	Expense	Personal Services	General Fund	Police Support	Christmas Bonus	\$ 3,950.00	\$ 3,950.00	\$ 12,997.94	\$ 9,858.74	\$ -	\$ 14,963.00	\$ 1,965.06	15%
110-42150-51351	Expense	Personal Services	General Fund	Police Support	Drug screen & Background	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42150-51411	Expense	Personal Services	General Fund	Police Support	FICA	\$ 101,208.00	\$ 97,594.97	\$ 97,222.46	\$ 54,259.17	\$ -	\$ 114,080.00	\$ 16,875.54	17%
110-42150-51421	Expense	Personal Services	General Fund	Police Support	Health Insurance	\$ 287,055.00	\$ 266,867.01	\$ 246,939.00	\$ 192,965.11	\$ -	\$ 285,623.00	\$ 38,684.00	16%
110-42150-51431	Expense	Personal Services	General Fund	Police Support	Employee Retirement Plan	\$ 132,393.00	\$ 129,039.85	\$ 128,928.73	\$ 84,121.21	\$ -	\$ 214,735.00	\$ 85,806.27	67%
110-42150-51461	Expense	Personal Services	General Fund	Police Support	Workers Comp	\$ 38,420.00	\$ 32,419.32	\$ 19,442.00	\$ -	\$ -	\$ 41,261.00	\$ 21,819.00	112%
110-42150-51471	Expense	Personal Services	General Fund	Police Support	Unemployment Insurance	\$ 3,185.00	\$ 399.00	\$ 315.00	\$ 307.52	\$ -	\$ 4,215.00	\$ 3,900.00	1238%
110-42150-51482	Expense	Personal Services	General Fund	Police Support	Tuition Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	0%
110-42150-51712	Expense	Personal Services	General Fund	Police Support	Drug Screening & Background Checks	\$ 304.14	\$ 304.14	\$ -	\$ 54.08	\$ -	\$ -	\$ -	0%
110-42150-52111	Expense	Contractual Services	General Fund	Police Support	Postage	\$ 33.00	\$ 23.08	\$ 50.00	\$ 56.16	\$ -	\$ 200.00	\$ 150.00	300%
110-42150-52312	Expense	Contractual Services	General Fund	Police Support	Advertising and Publications- Marketing	\$ 2,500.00	\$ -	\$ 2,400.00	\$ -	\$ -	\$ 1,000.00	\$ (1,400.00)	-58%
110-42150-52351	Expense	Contractual Services	General Fund	Police Support	Memberships	\$ 200.00	\$ 65.00	\$ 200.00	\$ 200.00	\$ -	\$ 545.00	\$ 345.00	173%
110-42150-52361	Expense	Contractual Services	General Fund	Police Support	Public Relations	\$ 7,800.00	\$ 6,235.23	\$ 6,000.00	\$ 1,654.97	\$ -	\$ 7,500.00	\$ 1,500.00	25%
110-42150-52441	Expense	Contractual Services	General Fund	Police Support	Gas	\$ 242.00	\$ 29.90	\$ 200.00	\$ 22.33	\$ -	\$ 350.00	\$ 150.00	75%
110-42150-52452	Expense	Contractual Services	General Fund	Police Support	Cellular	\$ 10,500.00	\$ 7,647.03	\$ 7,500.00	\$ 4,827.25	\$ -	\$ 12,120.00	\$ 4,620.00	62%
110-42150-52611	Expense	Contractual Services	General Fund	Police Support	Repairs and Maintenance Motor Vehicles	\$ -	\$ -	\$ 37,200.00	\$ 6,808.75	\$ -	\$ 15,000.00	\$ (22,200.00)	-60%
110-42150-52621	Expense	Contractual Services	General Fund	Police Support	Repairs and Maintenance Machinery and Equipment	\$ 6,500.00	\$ 4,916.64	\$ 6,500.00	\$ -	\$ -	\$ 8,700.00	\$ 2,200.00	34%
110-42150-52661	Expense	Contractual Services	General Fund	Police Support	Repair and Maintenance Buildings	\$ -	\$ -	\$ -	\$ 400.55	\$ -	\$ -	\$ -	0%
110-42150-52723	Expense	Contractual Services	General Fund	Police Support	Subscription Services	\$ 4,950.00	\$ 4,738.75	\$ 4,950.00	\$ 4,036.50	\$ -	\$ 5,300.00	\$ 350.00	7%
110-42150-52831	Expense	Contractual Services	General Fund	Police Support	Travel - Out of Town Expenses	\$ 4,000.00	\$ 1,926.67	\$ 4,000.00	\$ -	\$ -	\$ 3,000.00	\$ (1,000.00)	-25%
110-42150-52832	Expense	Contractual Services	General Fund	Police Support	Meals and Entertainment	\$ 289.00	\$ -	\$ 300.00	\$ -	\$ -	\$ 1,050.00	\$ 750.00	250%
110-42150-52833	Expense	Contractual Services	General Fund	Police Support	Training	\$ 19,421.44	\$ 3,775.00	\$ 9,000.00	\$ 1,804.91	\$ 2,100.00	\$ 9,700.00	\$ 700.00	8%
110-42150-52941	Expense	Contractual Services	General Fund	Police Support	Williamson Co 911	\$ 257,000.00	\$ 256,985.00	\$ 267,000.00	\$ 267,280.00	\$ -	\$ 277,990.00	\$ 10,990.00	4%
110-42150-53112	Expense	Supplies	General Fund	Police Support	Office Supplies - General	\$ 6,250.00	\$ 5,079.70	\$ 5,000.00	\$ 2,794.13	\$ -	\$ 6,000.00	\$ 1,000.00	20%
110-42150-53261	Expense	Supplies	General Fund	Police Support	Clothing	\$ 17,750.00	\$ 12,982.24	\$ 20,000.00	\$ 6,947.32	\$ 8,180.18	\$ 20,100.00	\$ 100.00	1%
110-42150-53266	Expense	Supplies	General Fund	Police Support	PPE	\$ 1,250.00	\$ 1,077.25	\$ 1,800.00	\$ 890.05	\$ -	\$ 1,800.00	\$ -	0%
110-42150-53272	Expense	Supplies	General Fund	Police Support	Weapons	\$ 23,800.00	\$ 19,336.82	\$ 23,800.00	\$ 19,661.22	\$ -	\$ 44,000.00	\$ 20,200.00	85%
110-42150-53273	Expense	Supplies	General Fund	Police Support	Ammo	\$ 55,680.00	\$ 47,589.53	\$ 55,680.00	\$ 31,128.10	\$ 10,185.20	\$ 57,180.00	\$ 1,500.00	3%
110-42150-53275	Expense	Supplies	General Fund	Police Support	Radios	\$ 10,000.00	\$ 8,815.28	\$ 10,000.00	\$ 3,530.04	\$ -	\$ 10,000.00	\$ -	0%
110-42150-53276	Expense	Supplies	General Fund	Police Support	Evidence Supplies	\$ 11,500.00	\$ 10,358.47	\$ 8,500.00	\$ 3,768.99	\$ 2,008.77	\$ 9,000.00	\$ 500.00	6%
110-42150-53281	Expense	Supplies	General Fund	Police Support	Specialized Units	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42150-53291	Expense	Supplies	General Fund	Police Support	Other Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	0%
110-42150-53294	Expense	Supplies	General Fund	Police Support	Other Operating Supplies - THSO Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42150-53311	Expense	Supplies	General Fund	Police Support	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 31,000.00	\$ 18,115.87	\$ 21,000.00	\$ 11,074.93	\$ 8,007.90	\$ 21,000.00	\$ -	0%
110-42150-53321	Expense	Supplies	General Fund	Police Support	Vehicle Parts and Repairs	\$ 5,000.00	\$ 2,344.48	\$ 2,500.00	\$ 1,263.61	\$ -	\$ 2,500.00	\$ -	0%
110-42150-55112	Expense	Fixed Charges	General Fund	Police Support	PEP Insurance Coverage	\$ 9,620.00	\$ 2,258.21	\$ 5,000.00	\$ 1,208.49	\$ -	\$ 5,204.00	\$ 204.00	4%
110-42150-55113	Expense	Fixed Charges	General Fund	Police Support	PEP Deductible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42150-55161	Expense	Fixed Charges	General Fund	Police Support	Workers Compensation Deductible	\$ 1,044.42	\$ 1,044.42	\$ 1,700.00	\$ -	\$ -	\$ -	\$ (1,700.00)	-100%
110-42150-55321	Expense	Fixed Charges	General Fund	Police Support	Machinery and Equipment Rental	\$ 5,530.00	\$ -	\$ 7,730.00	\$ -	\$ 6,630.00	\$ -	\$ (7,730.00)	-100%
110-42150-57506	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Police Support	Transfer to CEP	\$ 9,542.00	\$ 9,542.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
110-42160-52411	Expense	Contractual Services	General Fund	PD Building & Grounds	Electric	\$ 31,500.00	\$ 18,240.03	\$ 170,000.00	\$ 113,718.38	\$ -	\$ 203,000.00	\$ 33,000.00	19%
110-42160-52421	Expense	Contractual Services	General Fund	PD Building & Grounds	Water	\$ 4,125.00	\$ 659.89	\$ 1,500.00	\$ 3,169.53	\$ -	\$ 4,500.00	\$ 3,000.00	200%
110-42160-52441	Expense	Contractual Services	General Fund	PD Building & Grounds	Gas	\$ 3,000.00	\$ 1,187.34	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42160-52451	Expense	Contractual Services	General Fund	PD Building & Grounds	Telephone	\$ 6,000.00	\$ 658.64	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42160-52481	Expense	Contractual Services	General Fund	PD Building & Grounds	Stormwater Fees	\$ 1,900.00	\$ 1,818.63	\$ 6,000.00	\$ 2,022.86	\$ -	\$ 4,800.00	\$ (1,200.00)	-20%
110-42160-52511	Expense	Contractual Services	General Fund	PD Building & Grounds	Medical, Dental, Pharmacy	\$ 4,200.00	\$ 2,538.80	\$ 7,500.00	\$ 1,634.02	\$ 865.98	\$ 4,000.00	\$ (3,500.00)	-47%
110-42160-52621	Expense	Contractual Services	General Fund	PD Building & Grounds	Repairs and Maintenance Machinery and Equipment	\$ 5,560.00	\$ 4,695.65	\$ -	\$ 4,284.22	\$ -	\$ -	\$ -	0%
110-42160-52651	Expense	Contractual Services	General Fund	PD Building & Grounds	Repairs & Maintenance Grounds & Ground Improvemen	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,600.00	\$ 41,600.00	0%
110-42160-52661	Expense	Contractual Services	General Fund	PD Building & Grounds	Repair and Maintenance Buildings	\$ 3,000.00	\$ 170.38	\$ 12,000.00	\$ 5,847.75	\$ 4,549.98	\$ -	\$ (12,000.00)	-100%
110-42160-52691	Expense	Contractual Services	General Fund	PD Building & Grounds	Repair and Maintenance - Other	\$ 1,000.00	\$ 988.00	\$ -	\$ -	\$ -	\$ 49,439.00	\$ 49,439.00	0%
110-42160-52721	Expense	Contractual Services	General Fund	PD Building & Grounds	Office Equipment Contracts	\$ 200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42160-53241	Expense	Supplies	General Fund	PD Building & Grounds	Janitorial Supplies	\$ 5,250.00	\$ 2,751.95	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42160-53291	Expense	Supplies	General Fund	PD Building & Grounds	Other Operating Supplies	\$ 10,000.00	\$ 3,631.40	\$ 10,000.00	\$ 2,576.54	\$ 3,889.44	\$ 28,000.00	\$ 18,000.00	180%
110-42160-53311	Expense	Fixed Charges	General Fund	PD Building & Grounds	Building and Office Rental	\$ 66,000.00	\$ 59,824.24	\$ 6,000.00	\$ 5,500.00	\$ -	\$ -	\$ (6,000.00)	-100%
110-42160-53313	Expense	Fixed Charges	General Fund	PD Building & Grounds	Firing Range Facility Lease	\$ 16,000.00	\$ 11,935.74	\$ 16,000.00	\$ 9,036.90	\$ 3,960.00	\$ 15,000.00	\$ (1,000.00)	-6%
110-42160-53561	Expense	Fixed Charges	General Fund	PD Building & Grounds	Property Taxes - Building Lease	\$ 6,600.00	\$ 5,464.87	\$ 3,300.00	\$ -	\$ -	\$ -	\$ (3,300.00)	-100%
110-42160-55651	Expense	Fixed Charges	General Fund	PD Building & Grounds	Permit Fees/State Fees	\$ -	\$ 165.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42160-56461	Expense	Debt Service	General Fund	PD Building & Grounds	Interest - Firing Range Lease	\$ 1,500.00	\$ 1,264.26	\$ -	\$ 863.10	\$ -	\$ -	\$ -	0%
110-42160-56463	Expense	Debt Service	General Fund	PD Building & Grounds	Interest - Police HQ Lease	\$ 1,000.00	\$ 675.76	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42160-59421	Expense	Capital Outlay	General Fund	PD Building & Grounds	Machinery and Equipment	\$ -	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	\$ (8,000.00)	-100%
110-42160-59859	Expense	Capital Outlay	General Fund	PD Building & Grounds	Building Improvements	\$ -	\$ -	\$ 8,891.00	\$ 8,891.00	\$ -	\$ -	\$ (8,891.00)	-100%
110-42210-51111	Expense	Personal Services	General Fund	Fire Administration	Salaries	\$ 363,551.00	\$ 356,459.04	\$ 370,969.00	\$ 217,529.00	\$ -	\$ 513,515.00	\$ 142,546.00	38%
110-42210-51122	Expense	Personal Services	General Fund	Fire Administration	Wages	\$ 83,440.00	\$ 81,511.24	\$ 84,358.00	\$ 49,900.37	\$ -	\$ 65,125.00	\$ (19,233.00)	-23%
110-42210-51151	Expense	Personal Services	General Fund	Fire Administration	Other Salaries	\$ 9,000.00	\$ 1,600.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42210-51341	Expense	Personal Services	General Fund	Fire Administration	Christmas Bonus	\$ 1,200.00	\$ 1,200.00	\$ 3,357.46	\$ 3,009.76	\$ -	\$ 4,563.00	\$ 1,205.54	36%
110-42210-51411	Expense	Personal Services	General Fund	Fire Administration	FICA	\$ 33,875.00	\$ 33,068.50	\$ 35,828.69	\$ 20,520.78	\$ -	\$ 44,244.00	\$ 8,595.31	24%
110-42210-51421	Expense	Personal Services	General Fund	Fire Administration	Health Insurance	\$ 57,619.00	\$ 55,491.18	\$ 53,473.00	\$ 40,581.49	\$ -	\$ 83,125.00	\$ 29,652.00	55%
110-42210-51431	Expense	Personal Services	General Fund	Fire Administration	Employee Retirement Plan	\$ 44,326.00	\$ 44,021.78	\$ 48,359.22	\$ 30,535.05	\$ -	\$ 85,100.00	\$ 36,740.78	76%
110-42210-51461	Expense	Personal Services	General Fund	Fire Administration	Workers Comp	\$ 12,181.00	\$ 10,180.26	\$ 229.00	\$ -	\$ -	\$ 9,763.00	\$ 9,534.00	4163%
110-42210-51471	Expense	Personal Services	General Fund	Fire Administration	Unemployment Insurance	\$ 960.00	\$ 84.01	\$ 84.00	\$ 84.00	\$ -	\$ 802.00	\$ 718.00	855%
110-42210-51482	Expense	Personal Services	General Fund	Fire Administration	Tuition Reimbursement	\$ 19,000.00	\$ 14,912.50	\$ 25,000.00	\$ 10,035.27	\$ -	\$ 5,000.00	\$ (20,000.00)	-80%
110-42210-51712	Expense	Personal Services	General Fund	Fire Administration	Drug Screening & Background Checks	\$ 1,451.06	\$ 43.29	\$ -	\$ 2.08	\$ -	\$ -	\$ -	0%
110-42210-51791	Expense	Personal Services	General Fund	Fire Administration	Health & Wellness Fees	\$ 120,707.00	\$ 101,208.00	\$ 131,072.50	\$ 129,757.68	\$ -	\$ 153,939.00	\$ 22,866.50	17%
110-42210-52111	Expense	Contractual Services	General Fund	Fire Administration	Postage	\$ 200.00	\$ 153.95	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42210-52201	Expense	Contractual Services	General Fund	Fire Administration	Stationery, Envelopes, Forms, Printing	\$ 100.00	\$ 32.83	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42210-52351	Expense	Contractual Services	General Fund	Fire Administration	Memberships	\$ 4,515.64	\$ 4,340.64	\$ 4,000.00	\$ 2,081.51	\$ -	\$ 3,670.00	\$ (330.00)	-8%
110-42210-52361	Expense	Contractual Services	General Fund	Fire Administration	Public Relations	\$ 10,220.70	\$ 10,220.70	\$ 11,000.00	\$ 11,324.08	\$ -	\$ 5,300.00	\$ (5,700.00)	-52%
110-42210-52411	Expense	Contractual Services	General Fund	Fire Administration	Electric	\$ 4,047.00	\$ 3,447.75	\$ 5,000.00	\$ 1,249.07	\$ -	\$ 2,000.00	\$ (3,000.00)	-60%
110-42210-52452	Expense	Contractual Services	General Fund	Fire Administration	Cellular	\$ 178.00	\$ -	\$ -	\$ 1,528.38	\$ -	\$ 3,595.00	\$ 3,595.00	0%
110-42210-52481	Expense	Contractual Services	General Fund	Fire Administration	Stormwater Fees	\$ 300.00	\$ 231.66	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42210-52611	Expense	Contractual Services	General Fund	Fire Administration	Repairs and Maintenance Motor Vehicles	\$ 1,297.85	\$ 3,418.80	\$ 1,000.00	\$ 186.28	\$ -	\$ 4,300.00	\$ 3,300.00	330%
110-42210-52621	Expense	Contractual Services	General Fund	Fire Administration	Repairs and Maintenance Machinery and Equipment	\$ -	\$ -	\$ -	\$ 352.46	\$ -	\$ 500.00	\$ 500.00	0%
110-42210-52691	Expense	Contractual Services	General Fund	Fire Administration	Repair and Maintenance - Other	\$ -	\$ -	\$ 23,000.00	\$ 2,973.38	\$ 2,975.32	\$ -	\$ (23,000.00)	-100%
110-42210-52723	Expense	Contractual Services	General Fund	Fire Administration	Subscription Services	\$ -	\$ -	\$ 146.66	\$ -	\$ -	\$ -	\$ (146.66)	-100%
110-42210-52832	Expense	Contractual Services	General Fund	Fire Administration	Meals and Entertainment	\$ 4,000.00	\$ 3,279.53	\$ 11,000.00	\$ 2,291.43	\$ 2,800.00	\$ -	\$ (11,000.00)	-100%
110-42210-52833	Expense	Contractual Services	General Fund	Fire Administration	Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	0%
110-42210-52845	Expense	Contractual Services	General Fund	Fire Administration	Registration	\$ 50.00	\$ 25.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42210-52846	Expense	Contractual Services	General Fund	Fire Administration	Food -Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,250.00	\$ 6,250.00	0%
110-42210-52945	Expense	Contractual Services	General Fund	Fire Administration	Williamson Radio Subscriptions	\$ 289,858.50	\$ 289,858.50	\$ 305,888.00	\$ 291,935.14	\$ 8,218.38	\$ 319,690.00	\$ 13,802.00	5%
110-42210-53112	Expense	Supplies	General Fund	Fire Administration	Office Supplies - General	\$ 4,949.05	\$ 2,778.73	\$ 4,000.00	\$ 1,639.71	\$ 880.25	\$ 4,000.00	\$ -	0%
110-42210-53113	Expense	Supplies	General Fund	Fire Administration	Office Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500.00	\$ 3,500.00	0%
110-42210-53124	Expense	Supplies	General Fund	Fire Administration	Other Operating Supplies	\$ 14,700.00	\$ 14,801.36	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42210-53241	Expense	Supplies	General Fund	Fire Administration	Janitorial Supplies	\$ 1,200.00	\$ 763.65	\$ 1,200.00	\$ 368.56	\$ -	\$ 1,200.00	\$ -	0%
110-42210-53261	Expense	Supplies	General Fund	Fire Administration	Clothing	\$ 12,886.61	\$ 8,597.61	\$ 15,000.00	\$ 3,464.17	\$ 1,116.78	\$ 5,800.00	\$ (9,200.00)	-61%
110-42210-53265	Expense	Supplies	General Fund	Fire Administration	Turn Out Gear	\$ 1,112.70	\$ 1,112.70	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42210-53275	Expense	Supplies	General Fund	Fire Administration	Radios	\$ 50.95	\$ 50.95	\$ -	\$ -	\$ -	\$ 1,350.00	\$ 1,350.00	0%
110-42210-53291	Expense	Supplies	General Fund	Fire Administration	Other Operating Supplies	\$ 41,527.00	\$ 28,558.93	\$ 40,554.25	\$ 16,896.28	\$ 2,880.23	\$ 60,000.00	\$ 19,445.75	48%
110-42210-53311	Expense	Supplies	General Fund	Fire Administration	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500.00	\$ 6,500.00	0%
110-42210-53321	Expense	Supplies	General Fund	Fire Administration	Vehicle Parts and Repairs	\$ 20.00	\$ 18.89	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42210-53391	Expense	Supplies	General Fund	Fire Administration	Other Repair and Maintenance Supplies	\$ 1,900.00	\$ 1,857.83	\$ 1,500.00	\$ 1,489.26	\$ -	\$ 1,500.00	\$ -	0%
110-42210-53412	Expense	Supplies	General Fund	Fire Administration	Hand Tools	\$ 1,200.00	\$ 909.98	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42210-53451	Expense	Supplies	General Fund	Fire Administration	Firefighting Tools	\$ 123.00	\$ 123.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42210-54253	Expense	Building and Construction Materials	General Fund	Fire Administration	Fire Hydrants	\$ 80,567.00	\$ 80,566.20	\$ -	\$ -	\$ -	\$ -	\$ -	0%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
110-42210-55112	Expense	Fixed Charges	General Fund	Fire Administration	PEP Insurance Coverage	\$ 35,381.00	\$ 19,778.86	\$ 20,000.00	\$ 73,087.28	\$ -	\$ 40,131.00	\$ 40,131.00	201%
110-42210-57506	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Fire Administration	Transfer to CEP	\$ 100,887.00	\$ 100,887.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42210-59411	Expense	Capital Outlay	General Fund	Fire Administration	Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 218,429.00	\$ 218,429.00	0%
110-42210-59710	Expense	Capital Outlay	General Fund	Fire Administration	Other Machinery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,600.00	\$ 6,600.00	0%
110-42210-59802	Expense	Capital Outlay	General Fund	Fire Administration	Fire Apparatus	\$ 1,235,000.00	\$ -	\$ 646,733.00	\$ -	\$ 1,235,000.00	\$ 1,235,000.00	\$ 588,267.00	91%
110-42220-51111	Expense	Personal Services	General Fund	Fire Operations	Salaries	\$ 15.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42220-51122	Expense	Personal Services	General Fund	Fire Operations	Wages	\$ 4,953,831.00	\$ 4,878,137.41	\$ 5,738,637.91	\$ 3,262,590.38	\$ -	\$ 5,608,586.00	\$ (130,051.91)	-2%
110-42220-51133	Expense	Personal Services	General Fund	Fire Operations	Part-time Wages	\$ 110,693.00	\$ 96,755.03	\$ 94,405.00	\$ 28,387.89	\$ -	\$ 144,911.00	\$ 50,506.00	53%
110-42220-51151	Expense	Personal Services	General Fund	Fire Operations	Other Salaries	\$ 68,000.00	\$ 56,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42220-51222	Expense	Personal Services	General Fund	Fire Operations	Hourly - Overtime	\$ 630,253.44	\$ 572,949.96	\$ 400,000.00	\$ 342,852.56	\$ -	\$ 575,627.00	\$ 175,627.00	44%
110-42220-51311	Expense	Personal Services	General Fund	Fire Operations	Insurance opt Out	\$ 8,900.00	\$ 8,900.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42220-51341	Expense	Personal Services	General Fund	Fire Operations	Christmas Bonus	\$ 16,400.00	\$ 16,400.00	\$ 68,097.06	\$ 32,942.13	\$ -	\$ 71,898.00	\$ 3,800.94	6%
110-42220-51411	Expense	Personal Services	General Fund	Fire Operations	FICA	\$ 429,964.00	\$ 415,441.49	\$ 474,036.20	\$ 272,047.84	\$ -	\$ 481,072.00	\$ 7,035.80	1%
110-42220-51421	Expense	Personal Services	General Fund	Fire Operations	Health Insurance	\$ 1,318,292.00	\$ 1,254,567.46	\$ 1,516,892.00	\$ 1,009,482.84	\$ -	\$ 1,347,870.00	\$ (169,022.00)	-11%
110-42220-51431	Expense	Personal Services	General Fund	Fire Operations	Employee Retirement Plan	\$ 600,782.00	\$ 579,306.80	\$ 701,359.29	\$ 453,243.53	\$ -	\$ 992,958.00	\$ 291,598.71	42%
110-42220-51461	Expense	Personal Services	General Fund	Fire Operations	Workers Comp	\$ 198,050.00	\$ 160,670.03	\$ 179,742.00	\$ -	\$ -	\$ 143,379.00	\$ (36,363.00)	-20%
110-42220-51471	Expense	Personal Services	General Fund	Fire Operations	Unemployment Insurance	\$ 3,760.00	\$ 1,593.99	\$ 1,764.00	\$ 1,909.71	\$ -	\$ 28,378.00	\$ 26,374.00	1495%
110-42220-51482	Expense	Personal Services	General Fund	Fire Operations	Tuition Reimbursement	\$ 5,000.00	\$ 3,098.50	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	0%
110-42220-51712	Expense	Personal Services	General Fund	Fire Operations	Drug Screening & Background Checks	\$ 2,545.00	\$ 2,773.32	\$ -	\$ 1,532.58	\$ -	\$ -	\$ -	0%
110-42220-51791	Expense	Personal Services	General Fund	Fire Operations	Health & Wellness Fees	\$ -	\$ -	\$ 12,218.50	\$ 1,002.73	\$ 4,121.72	\$ 10,000.00	\$ (2,218.50)	-18%
110-42220-52161	Expense	Contractual Services	General Fund	Fire Operations	Radio & TV Services	\$ 5,700.00	\$ 5,689.96	\$ 5,853.34	\$ 4,276.66	\$ -	\$ 6,000.00	\$ 146.66	3%
110-42220-52361	Expense	Contractual Services	General Fund	Fire Operations	Public Relations	\$ -	\$ -	\$ 445.75	\$ 445.75	\$ -	\$ -	\$ (445.75)	-100%
110-42220-52411	Expense	Contractual Services	General Fund	Fire Operations	Electric	\$ 26,753.00	\$ 29,816.86	\$ 24,000.00	\$ 25,307.28	\$ -	\$ 80,000.00	\$ 56,000.00	233%
110-42220-52421	Expense	Contractual Services	General Fund	Fire Operations	Water	\$ 3,500.00	\$ 3,336.82	\$ 5,000.00	\$ 5,881.58	\$ -	\$ 7,000.00	\$ 2,000.00	40%
110-42220-52441	Expense	Contractual Services	General Fund	Fire Operations	Gas	\$ 6,100.00	\$ 6,307.88	\$ 6,000.00	\$ 4,045.96	\$ -	\$ 8,000.00	\$ 2,000.00	33%
110-42220-52451	Expense	Contractual Services	General Fund	Fire Operations	Telephone	\$ 1,000.00	\$ 509.50	\$ 1,000.00	\$ -	\$ -	\$ -	\$ (1,000.00)	-100%
110-42220-52452	Expense	Contractual Services	General Fund	Fire Operations	Cellular	\$ 19,500.00	\$ 17,389.21	\$ 17,000.00	\$ 6,737.07	\$ -	\$ 11,000.00	\$ (6,000.00)	-35%
110-42220-52481	Expense	Contractual Services	General Fund	Fire Operations	Stormwater Fees	\$ 1,710.00	\$ 1,813.36	\$ 1,710.00	\$ 1,733.73	\$ -	\$ 2,000.00	\$ 290.00	17%
110-42220-52549	Expense	Contractual Services	General Fund	Fire Operations	Other Professional Services	\$ 14,410.00	\$ 14,362.08	\$ 15,000.00	\$ 16,626.02	\$ -	\$ 18,150.00	\$ 3,150.00	21%
110-42220-52611	Expense	Contractual Services	General Fund	Fire Operations	Repairs and Maintenance Motor Vehicles	\$ 8,646.41	\$ 10,334.40	\$ -	\$ -	\$ -	\$ 232,990.00	\$ 232,990.00	0%
110-42220-52621	Expense	Contractual Services	General Fund	Fire Operations	Repairs and Maintenance Machinery and Equipment	\$ -	\$ 28.13	\$ 150,000.00	\$ 103,387.99	\$ -	\$ 1,500.00	\$ (148,500.00)	-99%
110-42220-52651	Expense	Contractual Services	General Fund	Fire Operations	Repairs & Maintenance Grounds & Ground Improvem	\$ 1,000.00	\$ 994.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	0%
110-42220-52691	Expense	Contractual Services	General Fund	Fire Operations	Repair and Maintenance - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42220-52832	Expense	Contractual Services	General Fund	Fire Operations	Meals and Entertainment	\$ 640.00	\$ 640.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42220-52833	Expense	Contractual Services	General Fund	Fire Operations	Training	\$ 971.60	\$ 971.60	\$ -	\$ 1,196.00	\$ -	\$ -	\$ -	0%
110-42220-52945	Expense	Contractual Services	General Fund	Fire Operations	Williamson Radio Subscriptions	\$ 10.00	\$ 10.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42220-53112	Expense	Supplies	General Fund	Fire Operations	Office Supplies - General	\$ 56.98	\$ 56.98	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42220-53225	Expense	Supplies	General Fund	Fire Operations	Medical Supplies	\$ 29,492.14	\$ 19,186.34	\$ 25,000.00	\$ 20,265.86	\$ 2,062.84	\$ 30,000.00	\$ 5,000.00	20%
110-42220-53241	Expense	Supplies	General Fund	Fire Operations	Janitorial Supplies	\$ 17,643.68	\$ 17,020.88	\$ 12,000.00	\$ 13,211.03	\$ -	\$ 16,000.00	\$ 4,000.00	33%
110-42220-53261	Expense	Supplies	General Fund	Fire Operations	Clothing	\$ 63,771.00	\$ 59,364.88	\$ 66,650.00	\$ 61,192.25	\$ 9,244.58	\$ 73,440.00	\$ 6,790.00	10%
110-42220-53265	Expense	Supplies	General Fund	Fire Operations	Turn Out Gear	\$ 129,572.18	\$ 158,808.26	\$ 149,250.00	\$ 30,766.92	\$ 113,799.28	\$ 130,250.00	\$ (19,000.00)	-13%
110-42220-53275	Expense	Supplies	General Fund	Fire Operations	Radios	\$ 27,350.00	\$ 24,128.49	\$ 48,941.00	\$ 48,941.00	\$ -	\$ 46,000.00	\$ (2,941.00)	-6%
110-42220-53291	Expense	Supplies	General Fund	Fire Operations	Other Operating Supplies	\$ 996.70	\$ 918.68	\$ 1,000.00	\$ 1,468.44	\$ -	\$ 1,500.00	\$ 500.00	50%
110-42220-53311	Expense	Supplies	General Fund	Fire Operations	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 61,137.50	\$ 50,484.50	\$ 40,000.00	\$ 30,005.98	\$ 5,425.92	\$ 45,000.00	\$ 5,000.00	13%
110-42220-53391	Expense	Supplies	General Fund	Fire Operations	Other Repair and Maintenance Supplies	\$ 3,442.10	\$ 3,442.10	\$ 5,000.00	\$ 1,682.74	\$ -	\$ 10,000.00	\$ 5,000.00	100%
110-42220-53411	Expense	Supplies	General Fund	Fire Operations	Consumables for Tools	\$ 3,141.56	\$ 2,955.79	\$ 3,000.00	\$ 413.38	\$ 1,000.00	\$ 3,000.00	\$ -	0%
110-42220-53451	Expense	Supplies	General Fund	Fire Operations	Firefighting Tools	\$ 250,049.90	\$ 247,700.23	\$ 182,059.00	\$ 151,122.83	\$ 9,241.66	\$ 166,245.00	\$ (15,814.00)	-9%
110-42220-55112	Expense	Fixed Charges	General Fund	Fire Operations	PEP Insurance Coverage	\$ 108,753.61	\$ 108,753.61	\$ 150,000.00	\$ 3,224.47	\$ -	\$ 7,315.00	\$ (142,685.00)	-95%
110-42220-55113	Expense	Fixed Charges	General Fund	Fire Operations	PEP Deductible	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42220-55161	Expense	Fixed Charges	General Fund	Fire Operations	Worker's Comp Deductible	\$ 6,022.24	\$ 7,709.73	\$ 5,000.00	\$ 3,288.21	\$ -	\$ -	\$ (5,000.00)	-100%
110-42220-56111	Expense	Debt Service	General Fund	Fire Operations	Principal 2014 Series GO Impr Bond ENGINE 63 8.65K	\$ 99,493.00	\$ 99,492.93	\$ 100,050.00	\$ 100,050.00	\$ -	\$ 102,350.00	\$ 2,300.00	2%
110-42220-56122	Expense	Debt Service	General Fund	Fire Operations	Principal 2020A Series GO Bond TRUCK 61 \$1.195K	\$ 190,675.30	\$ 190,675.30	\$ 185,600.00	\$ -	\$ -	\$ 194,400.00	\$ 8,800.00	5%
110-42220-56123	Expense	Debt Service	General Fund	Fire Operations	Principal 2020A Series GO Bond ENGINE 62 \$710K	\$ 70,000.00	\$ 66,300.00	\$ 69,600.00	\$ -	\$ -	\$ 72,900.00	\$ 3,300.00	5%
110-42220-56311	Expense	Debt Service	General Fund	Fire Operations	Interest 2014 Series GO Improve Bond FIRE \$8.65K	\$ 35,952.00	\$ 35,650.23	\$ 32,606.00	\$ 16,928.00	\$ -	\$ 30,076.00	\$ (2,530.00)	-8%
110-42220-56322	Expense	Debt Service	General Fund	Fire Operations	Interest 2020A Series GO Bond LADDER TRUCK \$1.195K	\$ 197,547.00	\$ 177,147.00	\$ 32,668.00	\$ -	\$ -	\$ 95,256.00	\$ (62,588.00)	-19%
110-42220-56323	Expense	Debt Service	General Fund	Fire Operations	Interest 2020A Series GO Bond PUMPER TRUCK \$710K	\$ 28,344.00	\$ 25,172.00	\$ 26,134.00	\$ -	\$ -	\$ 35,721.00	\$ 5,587.00	37%
110-42220-57506	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Fire Operations	Transfer to CEP	\$ 1,519,703.89	\$ 1,519,703.89	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42220-57508	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Fire Operations	Operating/Transfer Out To Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42220-59710	Expense	Capital Outlay	General Fund	Fire Operations	Other Machinery	\$ 28,050.00	\$ 27,955.95	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42220-59802	Expense	Capital Outlay	General Fund	Fire Operations	Fire Apparatus	\$ -	\$ -	\$ -	\$ -	\$ 1,881,733.00	\$ -	\$ -	0%
110-42230-51111	Expense	Personal Services	General Fund	Fire Training	Salaries	\$ 114,088.00	\$ 112,131.92	\$ 111,417.00	\$ 90,135.49	\$ -	\$ -	\$ (111,417.00)	-100%
110-42230-51122	Expense	Personal Services	General Fund	Fire Training	Wages	\$ 92,599.07	\$ 89,300.25	\$ 73,031.00	\$ 19,507.28	\$ -	\$ 186,576.00	\$ 113,545.00	155%
110-42230-51151	Expense	Personal Services	General Fund	Fire Training	Other Salaries	\$ 3,200.00	\$ 1,600.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)	
110-42230-51222	Expense	Personal Services	General Fund	Fire Training	Hourly - Overtime	\$ 8,697.76	\$ 6,948.41	\$ 11,000.00	\$ 1,939.11	\$ -	\$ -	\$ (11,000.00)	-100%	
110-42230-51341	Expense	Personal Services	General Fund	Fire Training	Christmas Bonus	\$ 500.00	\$ 500.00	\$ 2,592.00	\$ 752.44	\$ -	\$ 1,905.00	\$ (687.00)	-27%	
110-42230-51411	Expense	Personal Services	General Fund	Fire Training	FICA	\$ 15,985.00	\$ 15,444.76	\$ 18,920.28	\$ 8,248.04	\$ -	\$ 14,419.28	\$ (4,501.28)	-24%	
110-42230-51421	Expense	Personal Services	General Fund	Fire Training	Health Insurance	\$ 36,373.00	\$ 35,767.42	\$ 36,200.00	\$ 20,293.90	\$ -	\$ 54,008.00	\$ 17,808.00	49%	
110-42230-51431	Expense	Personal Services	General Fund	Fire Training	Employee Retirement Plan	\$ 22,430.00	\$ 22,153.68	\$ 31,260.11	\$ 13,553.11	\$ -	\$ 29,762.00	\$ (1,498.11)	-5%	
110-42230-51461	Expense	Personal Services	General Fund	Fire Training	Workers Comp	\$ 5,697.00	\$ 4,696.01	\$ 4,795.00	\$ -	\$ -	\$ 4,503.00	\$ (292.00)	-6%	
110-42230-51471	Expense	Personal Services	General Fund	Fire Training	Unemployment Insurance	\$ 125.00	\$ 42.00	\$ 42.00	\$ -	\$ 21.00	\$ -	\$ 523.00	\$ 481.00	1145%
110-42230-51482	Expense	Personal Services	General Fund	Fire Training	Tuition Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	0%	
110-42230-51712	Expense	Personal Services	General Fund	Fire Training	Drug Screening & Background Checks	\$ 51.97	\$ 6.14	\$ -	\$ 2.08	\$ -	\$ -	\$ -	0%	
110-42230-51791	Expense	Personal Services	General Fund	Fire Training	Health and Wellness Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
110-42230-52342	Expense	Contractual Services	General Fund	Fire Training	Reference Materials	\$ 3,500.00	\$ 3,130.96	\$ 5,000.00	\$ 997.89	\$ 994.50	\$ 4,500.00	\$ (500.00)	-10%	
110-42230-52351	Expense	Contractual Services	General Fund	Fire Training	Memberships	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
110-42230-52452	Expense	Contractual Services	General Fund	Fire Training	Cellular	\$ -	\$ -	\$ -	\$ 662.42	\$ -	\$ 1,000.00	\$ 1,000.00	0%	
110-42230-52611	Expense	Contractual Services	General Fund	Fire Training	Repairs and Maintenance Motor Vehicles	\$ -	\$ 341.50	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	0%	
110-42230-52651	Expense	Contractual Services	General Fund	Fire Training	Repairs & Maintenance Grounds & Ground Improvem	\$ 1,000.00	\$ 672.02	\$ -	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	0%	
110-42230-52661	Expense	Contractual Services	General Fund	Fire Training	Repair and Maintenance Buildings	\$ 7,400.00	\$ 7,000.00	\$ -	\$ -	\$ -	\$ 6,940.00	\$ 6,940.00	0%	
110-42230-52691	Expense	Contractual Services	General Fund	Fire Training	Repair and Maintenance - Other	\$ 4,000.00	\$ 3,321.66	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
110-42230-52833	Expense	Contractual Services	General Fund	Fire Training	Training	\$ 132,317.53	\$ 133,589.88	\$ 121,328.00	\$ 86,794.32	\$ 9,771.00	\$ 133,650.00	\$ 12,322.00	10%	
110-42230-52845	Expense	Contractual Services	General Fund	Fire Training	Registration	\$ 1,644.00	\$ 1,644.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
110-42230-52891	Expense	Contractual Services	General Fund	Fire Training	Other Travel Expenses	\$ 1,985.77	\$ 1,938.51	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
110-42230-53113	Expense	Supplies	General Fund	Fire Training	Office Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
110-42230-53261	Expense	Supplies	General Fund	Fire Training	Clothing	\$ 1,284.60	\$ 603.14	\$ 1,200.00	\$ 570.94	\$ 659.00	\$ 1,200.00	\$ -	0%	
110-42230-53265	Expense	Supplies	General Fund	Fire Training	Turn Out Gear	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
110-42230-53275	Expense	Supplies	General Fund	Fire Training	Radios	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
110-42230-53311	Expense	Supplies	General Fund	Fire Training	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 28.44	\$ 28.44	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
110-42230-53391	Expense	Supplies	General Fund	Fire Training	Other Repair and Maintenance Supplies	\$ 1,000.00	\$ 587.97	\$ 1,000.00	\$ 168.54	\$ -	\$ 1,000.00	\$ -	0%	
110-42230-53411	Expense	Supplies	General Fund	Fire Training	Consumables for Tools	\$ 1,000.00	\$ 718.18	\$ 1,000.00	\$ -	\$ -	\$ 2,000.00	\$ 1,000.00	100%	
110-42230-53451	Expense	Supplies	General Fund	Fire Training	Firefighting Tools	\$ 3,000.00	\$ 2,914.08	\$ 2,000.00	\$ 139.52	\$ 1,236.51	\$ 13,324.00	\$ 11,324.00	566%	
110-42230-55112	Expense	Fixed Charges	General Fund	Fire Training	PEP Insurance Coverage	\$ 637.00	\$ -	\$ 4,300.00	\$ -	\$ -	\$ 79,499.00	\$ 75,199.00	1749%	
110-42230-55331	Expense	Fixed Charges	General Fund	Fire Training	Machinery and Equipment Rental	\$ 58.83	\$ 58.83	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
110-42240-51111	Expense	Personal Services	General Fund	Fire Marshal	Salaries	\$ 106,921.00	\$ 104,825.76	\$ 108,680.00	\$ 64,322.72	\$ -	\$ 112,944.00	\$ 4,264.00	4%	
110-42240-51122	Expense	Personal Services	General Fund	Fire Marshal	Wages	\$ 178,122.00	\$ 175,278.90	\$ 182,424.00	\$ 108,671.15	\$ -	\$ 263,765.00	\$ 81,341.00	45%	
110-42240-51133	Expense	Personal Services	General Fund	Fire Marshal	Part-time Wages	\$ -	\$ -	\$ 39,848.00	\$ 13,440.00	\$ -	\$ -	\$ (39,848.00)	-100%	
110-42240-51151	Expense	Personal Services	General Fund	Fire Marshal	Other Salaries	\$ 5,400.00	\$ 2,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
110-42240-51222	Expense	Personal Services	General Fund	Fire Marshal	Hourly - Overtime	\$ 6,326.56	\$ 6,253.15	\$ 9,000.00	\$ 1,677.36	\$ -	\$ 3,000.00	\$ (6,000.00)	-67%	
110-42240-51341	Expense	Personal Services	General Fund	Fire Marshal	Christmas Bonus	\$ 1,300.00	\$ 1,300.00	\$ 3,406.73	\$ 1,107.80	\$ -	\$ 3,358.00	\$ (48.73)	-1%	
110-42240-51411	Expense	Personal Services	General Fund	Fire Marshal	FICA	\$ 21,491.00	\$ 20,969.35	\$ 24,000.65	\$ 13,818.40	\$ -	\$ 29,076.00	\$ 5,075.35	21%	
110-42240-51421	Expense	Personal Services	General Fund	Fire Marshal	Health Insurance	\$ 64,556.00	\$ 62,295.33	\$ 61,201.00	\$ 47,084.21	\$ -	\$ 64,167.00	\$ 2,965.00	5%	
110-42240-51431	Expense	Personal Services	General Fund	Fire Marshal	Employee Retirement Plan	\$ 30,702.00	\$ 30,328.48	\$ 40,822.41	\$ 21,802.57	\$ -	\$ 56,822.00	\$ 15,993.59	39%	
110-42240-51461	Expense	Personal Services	General Fund	Fire Marshal	Workers Comp	\$ 8,464.00	\$ 6,463.27	\$ 4,936.00	\$ -	\$ -	\$ 8,666.00	\$ 3,730.00	76%	
110-42240-51471	Expense	Personal Services	General Fund	Fire Marshal	Unemployment Insurance	\$ 713.00	\$ 63.00	\$ 63.00	\$ 92.32	\$ -	\$ 523.00	\$ 460.00	730%	
110-42240-51482	Expense	Personal Services	General Fund	Fire Marshal	Tuition Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	0%	
110-42240-51712	Expense	Personal Services	General Fund	Fire Marshal	Drug Screening & Background Checks	\$ 51.97	\$ 6.14	\$ -	\$ 254.08	\$ -	\$ -	\$ -	0%	
110-42240-51791	Expense	Personal Services	General Fund	Fire Marshal	Health and Wellness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
110-42240-52351	Expense	Contractual Services	General Fund	Fire Marshal	Memberships	\$ 50.00	\$ 25.00	\$ -	\$ -	\$ -	\$ 2,275.00	\$ 2,275.00	0%	
110-42240-52452	Expense	Contractual Services	General Fund	Fire Marshal	Cellular	\$ -	\$ -	\$ -	\$ 1,357.44	\$ -	\$ 2,000.00	\$ 2,000.00	0%	
110-42240-52611	Expense	Contractual Services	General Fund	Fire Marshal	Repairs and Maintenance Motor Vehicles	\$ -	\$ 310.08	\$ -	\$ -	\$ -	\$ 1,900.00	\$ 1,900.00	0%	
110-42240-52691	Expense	Contractual Services	General Fund	Fire Marshal	Repair and Maintenance - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	0%	
110-42240-52833	Expense	Contractual Services	General Fund	Fire Marshal	Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
110-42240-53112	Expense	Supplies	General Fund	Fire Marshal	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200.00	\$ 200.00	0%	
110-42240-53113	Expense	Supplies	General Fund	Fire Marshal	Office Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
110-42240-53261	Expense	Supplies	General Fund	Fire Marshal	Clothing	\$ 2,450.00	\$ 2,081.52	\$ 2,250.00	\$ 469.82	\$ 1,330.18	\$ 2,100.00	\$ (150.00)	-7%	
110-42240-53265	Expense	Supplies	General Fund	Fire Marshal	Turn Out Gear	\$ -	\$ -	\$ 1,200.00	\$ -	\$ -	\$ 3,600.00	\$ 2,400.00	200%	
110-42240-53272	Expense	Supplies	General Fund	Fire Marshal	Weapons	\$ 1,900.00	\$ 1,723.20	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
110-42240-53273	Expense	Supplies	General Fund	Fire Marshal	Ammo	\$ 1,920.00	\$ 1,544.64	\$ 1,000.00	\$ 999.99	\$ -	\$ 1,000.00	\$ -	0%	
110-42240-53275	Expense	Supplies	General Fund	Fire Marshal	Radio	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
110-42240-53276	Expense	Supplies	General Fund	Fire Marshal	Evidence Supplies	\$ 541.72	\$ 541.72	\$ 1,000.00	\$ 102.82	\$ -	\$ 2,500.00	\$ 1,500.00	150%	
110-42240-53291	Expense	Supplies	General Fund	Fire Marshal	Other Operating Supplies	\$ 785.00	\$ 759.44	\$ 785.00	\$ 942.41	\$ -	\$ 500.00	\$ (285.00)	-36%	
110-42240-53391	Expense	Supplies	General Fund	Fire Marshal	Other Repair and Maintenance Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
110-42240-53411	Expense	Supplies	General Fund	Fire Marshal	Consumables for Tools	\$ 700.00	\$ 167.52	\$ 1,000.00	\$ 129.29	\$ -	\$ 2,000.00	\$ 1,000.00	100%	
110-42240-53451	Expense	Supplies	General Fund	Fire Marshal	Firefighting Tools	\$ 5,258.28	\$ 4,816.90	\$ 3,000.00	\$ 2,664.95	\$ -	\$ 2,000.00	\$ (1,000.00)	-33%	
110-42240-55112	Expense	Fixed Charges	General Fund	Fire Marshal	PEP Insurance Coverage	\$ 1,023.00	\$ 140.36	\$ 1,000.00	\$ -	\$ -	\$ 2,215.00	\$ 1,215.00	122%	
110-42240-57506	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Fire Marshal	Transfer to CEP	\$ 7,758.00	\$ 7,758.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%	

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
110-42500-51111	Expense	Personal Services	General Fund	Emergency Operations	Salaries	\$ 106,201.00	\$ 104,029.64	\$ 108,898.00	\$ 65,815.42	\$ -	\$ 114,754.00	\$ 5,856.00	5%
110-42500-51341	Expense	Personal Services	General Fund	Emergency Operations	Christmas Bonus	\$ 400.00	\$ 400.00	\$ 814.73	\$ 752.44	\$ -	\$ 1,153.00	\$ 338.27	42%
110-42500-51411	Expense	Personal Services	General Fund	Emergency Operations	FICA	\$ 8,002.00	\$ 7,469.72	\$ 8,572.97	\$ 4,809.52	\$ -	\$ 8,867.00	\$ 294.03	3%
110-42500-51421	Expense	Personal Services	General Fund	Emergency Operations	Health Insurance	\$ 25,310.00	\$ 24,671.87	\$ 24,690.00	\$ 13,936.23	\$ -	\$ 15,401.00	\$ (9,289.00)	-38%
110-42500-51431	Expense	Personal Services	General Fund	Emergency Operations	Employee Retirement Plan	\$ 9,426.00	\$ 9,253.32	\$ 9,678.25	\$ 5,977.74	\$ -	\$ 13,492.00	\$ 3,813.75	39%
110-42500-51461	Expense	Personal Services	General Fund	Emergency Operations	Workers Comp	\$ 2,958.00	\$ 2,457.39	\$ 165.00	\$ -	\$ -	\$ 293.00	\$ 128.00	78%
110-42500-51471	Expense	Personal Services	General Fund	Emergency Operations	Unemployment Insurance	\$ 415.91	\$ 315.91	\$ 21.00	\$ 324.00	\$ -	\$ 74.00	\$ 53.00	252%
110-42500-51712	Expense	Personal Services	General Fund	Emergency Operations	Drug Screening & Background Checks	\$ 54.17	\$ 41.7	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42500-52111	Expense	Contractual Services	General Fund	Emergency Operations	Postage	\$ 95.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42500-52201	Expense	Contractual Services	General Fund	Emergency Operations	Stationery, Envelopes, Forms, Printing	\$ 125.00	\$ 6.96	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42500-52351	Expense	Contractual Services	General Fund	Emergency Operations	Memberships	\$ 650.00	\$ 55.00	\$ 300.00	\$ -	\$ -	\$ 400.00	\$ 100.00	33%
110-42500-52361	Expense	Contractual Services	General Fund	Emergency Operations	Public Relations	\$ 994.00	\$ 543.29	\$ 1,000.00	\$ 276.31	\$ -	\$ 1,000.00	\$ -	0%
110-42500-52411	Expense	Contractual Services	General Fund	Emergency Operations	Electric	\$ 215.96	\$ 215.96	\$ -	\$ 35.82	\$ -	\$ 3,500.00	\$ 3,500.00	0%
110-42500-52451	Expense	Contractual Services	General Fund	Emergency Operations	Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42500-52452	Expense	Contractual Services	General Fund	Emergency Operations	Cellular	\$ 1,500.00	\$ 1,153.43	\$ 1,000.00	\$ 566.86	\$ -	\$ 1,000.00	\$ -	0%
110-42500-52483	Expense	Contractual Services	General Fund	Emergency Operations	TDEC Permit Fees	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42500-52511	Expense	Contractual Services	General Fund	Emergency Operations	Medical, Dental, Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42500-52611	Expense	Contractual Services	General Fund	Emergency Operations	Repairs and Maintenance Motor Vehicles	\$ 12,225.00	\$ 11,839.64	\$ -	\$ -	\$ -	\$ 2,864.00	\$ 2,864.00	0%
110-42500-52621	Expense	Contractual Services	General Fund	Emergency Operations	Repairs and Maintenance Machinery & Equipment	\$ 4,703.96	\$ 4,191.71	\$ 20,000.00	\$ 3,030.36	\$ -	\$ 10,000.00	\$ (10,000.00)	-50%
110-42500-52661	Expense	Contractual Services	General Fund	Emergency Operations	Repairs and Maintenance Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42500-52831	Expense	Contractual Services	General Fund	Emergency Operations	Travel - Out of Town Expenses	\$ 2,500.00	\$ 993.65	\$ 1,000.00	\$ 564.59	\$ -	\$ 2,500.00	\$ 1,500.00	150%
110-42500-52832	Expense	Contractual Services	General Fund	Emergency Operations	Meals & Entertainment	\$ 1,000.00	\$ 115.99	\$ 1,000.00	\$ 399.00	\$ -	\$ 1,000.00	\$ -	0%
110-42500-52833	Expense	Contractual Services	General Fund	Emergency Operations	Training	\$ 5,000.00	\$ 1,806.78	\$ 1,000.00	\$ 350.00	\$ -	\$ 1,500.00	\$ 500.00	50%
110-42500-52841	Expense	Contractual Services	General Fund	Emergency Operations	Lodging	\$ 2,500.00	\$ 1,427.28	\$ 1,000.00	\$ 909.04	\$ -	\$ 3,500.00	\$ 2,500.00	250%
110-42500-52846	Expense	Contractual Services	General Fund	Emergency Operations	Food -Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	0%
110-42500-52991	Expense	Contractual Services	General Fund	Emergency Operations	Other Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42500-53112	Expense	Supplies	General Fund	Emergency Operations	Office Supplies - General	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	0%
110-42500-53141	Expense	Supplies	General Fund	Emergency Operations	Portable Electronic Devices	\$ 1,420.00	\$ 1,213.88	\$ 2,000.00	\$ 339.94	\$ -	\$ 2,000.00	\$ -	0%
110-42500-53251	Expense	Supplies	General Fund	Emergency Operations	Educational Supplies	\$ 1,000.00	\$ 158.48	\$ 1,500.00	\$ 56.97	\$ -	\$ 1,000.00	\$ (500.00)	-33%
110-42500-53261	Expense	Supplies	General Fund	Emergency Operations	Clothing	\$ 2,200.00	\$ 1,815.08	\$ 1,500.00	\$ 599.48	\$ -	\$ 1,000.00	\$ (500.00)	-33%
110-42500-53275	Expense	Supplies	General Fund	Emergency Operations	Radios	\$ 900.00	\$ 156.00	\$ 500.00	\$ 314.99	\$ -	\$ 500.00	\$ -	0%
110-42500-53291	Expense	Supplies	General Fund	Emergency Operations	Other Operating Supplies	\$ 3,054.00	\$ 1,416.70	\$ 2,500.00	\$ 196.07	\$ -	\$ 2,000.00	\$ (500.00)	-20%
110-42500-53311	Expense	Supplies	General Fund	Emergency Operations	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 5,500.00	\$ 3,026.18	\$ 4,500.00	\$ 1,168.49	\$ -	\$ 3,500.00	\$ (1,000.00)	-22%
110-42500-53341	Expense	Supplies	General Fund	Emergency Operations	Tires, Tubes and Etc.	\$ 200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42500-55112	Expense	Fixed Charges	General Fund	Emergency Operations	PEP Insurance Coverage	\$ 647.00	\$ 641.00	\$ 700.00	\$ 4,083.51	\$ -	\$ 3,937.00	\$ 3,237.00	462%
110-42500-57503	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Emergency Operations	Transfer out to Fleet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42500-59411	Expense	Capital Outlay	General Fund	Emergency Operations	Vehicles	\$ 39,521.00	\$ 39,521.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42500-59421	Expense	Capital Outlay	General Fund	Emergency Operations	Machinery and Equipment	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-42500-59705	Expense	Capital Outlay	General Fund	Emergency Operations	Communication Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43100-51111	Expense	Personal Services	General Fund	Public Works Administration	Salaries	\$ 230,334.00	\$ 225,328.07	\$ 296,421.95	\$ 143,168.56	\$ -	\$ 466,274.00	\$ 169,852.05	57%
110-43100-51122	Expense	Personal Services	General Fund	Public Works Administration	Wages	\$ 56,124.00	\$ 55,155.83	\$ 67,547.00	\$ 946.35	\$ -	\$ 70,492.00	\$ 2,945.00	4%
110-43100-51133	Expense	Personal Services	General Fund	Public Works Administration	Part-time Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43100-51151	Expense	Personal Services	General Fund	Public Works Administration	Other Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43100-51222	Expense	Personal Services	General Fund	Public Works Administration	Hourly - Overtime	\$ 500.00	\$ 138.13	\$ 2,000.00	\$ -	\$ -	\$ 1,000.00	\$ (1,000.00)	-50%
110-43100-51341	Expense	Personal Services	General Fund	Public Works Administration	Christmas Bonus	\$ 600.00	\$ 600.00	\$ 2,444.19	\$ 1,504.88	\$ -	\$ 4,915.00	\$ 2,470.81	101%
110-43100-51411	Expense	Personal Services	General Fund	Public Works Administration	FICA	\$ 21,584.00	\$ 20,889.86	\$ 28,653.48	\$ 10,904.18	\$ -	\$ 41,381.00	\$ 12,727.52	44%
110-43100-51421	Expense	Personal Services	General Fund	Public Works Administration	Health Insurance	\$ 62,881.00	\$ 57,282.20	\$ 67,243.02	\$ 27,338.00	\$ -	\$ 96,431.00	\$ 29,187.98	43%
110-43100-51431	Expense	Personal Services	General Fund	Public Works Administration	Employee Retirement Plan	\$ 25,386.00	\$ 24,814.64	\$ 30,377.26	\$ 13,076.76	\$ -	\$ 62,964.00	\$ 32,586.74	107%
110-43100-51461	Expense	Personal Services	General Fund	Public Works Administration	Worker's Comp	\$ 8,508.00	\$ 6,507.91	\$ 3,011.33	\$ -	\$ -	\$ 6,740.00	\$ 3,728.67	124%
110-43100-51471	Expense	Personal Services	General Fund	Public Works Administration	Unemployment Insurance	\$ 1,295.00	\$ 62.99	\$ 84.00	\$ 42.00	\$ -	\$ 896.00	\$ 812.00	967%
110-43100-51482	Expense	Personal Services	General Fund	Public Works Administration	Tuition Reimbursement	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 2,400.00	\$ 1,400.00	140%
110-43100-51712	Expense	Personal Services	General Fund	Public Works Administration	Drug Screening & Background Checks	\$ 162.14	\$ 162.14	\$ 300.00	\$ 54.08	\$ -	\$ -	\$ (300.00)	-100%
110-43100-52111	Expense	Contractual Services	General Fund	Public Works Administration	Postage	\$ 232.00	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ (200.00)	-100%
110-43100-52201	Expense	Contractual Services	General Fund	Public Works Administration	Stationery, Envelopes, Forms, Printing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43100-52311	Expense	Contractual Services	General Fund	Public Works Administration	Publication of Formal and Legal Notices	\$ 1,000.00	\$ 424.05	\$ 500.00	\$ -	\$ -	\$ -	\$ (500.00)	-100%
110-43100-52351	Expense	Contractual Services	General Fund	Public Works Administration	Memberships	\$ 1,300.00	\$ 351.31	\$ 1,000.00	\$ -	\$ -	\$ 1,068.00	\$ 68.00	7%
110-43100-52452	Expense	Contractual Services	General Fund	Public Works Administration	Cellular	\$ 2,498.86	\$ 2,703.27	\$ 4,000.00	\$ 1,427.44	\$ -	\$ 5,000.00	\$ 1,000.00	25%
110-43100-52611	Expense	Contractual Services	General Fund	Public Works Administration	Repairs and Maintenance Motor Vehicles	\$ 4,935.00	\$ 2,894.53	\$ 7,900.00	\$ 5,441.61	\$ -	\$ 11,000.00	\$ 3,100.00	39%
110-43100-52621	Expense	Contractual Services	General Fund	Public Works Administration	Repairs and Maintenance Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43100-52691	Expense	Contractual Services	General Fund	Public Works Administration	Repair and Maintenance - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43100-52721	Expense	Contractual Services	General Fund	Public Works Administration	Office Equipment Contracts	\$ 664.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43100-52831	Expense	Contractual Services	General Fund	Public Works Administration	Travel - Out of Town Expenses	\$ 5,600.00	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -	\$ (1,500.00)	-100%
110-43100-52832	Expense	Contractual Services	General Fund	Public Works Administration	Meals and Entertainment	\$ 2,001.00	\$ 907.18	\$ 2,000.00	\$ 1,507.22	\$ -	\$ -	\$ (2,000.00)	-100%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
110-43100-52833	Expense	Contractual Services	General Fund	Public Works Administration	Training	\$ 502.00	\$ -	\$ 500.00	\$ 30.00	\$ -	\$ -	\$ 750.00	150%
110-43100-52841	Expense	Contractual Services	General Fund	Public Works Administration	Lodging	\$ 1,500.00	\$ 945.70	\$ 5,000.00	\$ -	\$ -	\$ 2,500.00	\$ (2,500.00)	-50%
110-43100-52843	Expense	Contractual Services	General Fund	Public Works Administration	Car Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43100-52845	Expense	Contractual Services	General Fund	Public Works Administration	Registration	\$ 3,000.00	\$ 580.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ (1,000.00)	-100%
110-43100-52846	Expense	Contractual Services	General Fund	Public Works Administration	Food -Per Diem	\$ 989.00	\$ 268.00	\$ 2,900.00	\$ -	\$ -	\$ 2,000.00	\$ (900.00)	-31%
110-43100-52851	Expense	Contractual Services	General Fund	Public Works Administration	Licenses & Certifications	\$ 3,500.00	\$ 1,219.00	\$ 3,100.00	\$ 440.00	\$ -	\$ 3,100.00	\$ -	0%
110-43100-52891	Expense	Contractual Services	General Fund	Public Works Administration	Other Travel Expenses	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ (1,000.00)	-100%
110-43100-52911	Expense	Contractual Services	General Fund	Public Works Administration	Ambulance, Clinic and Hospital Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43100-53112	Expense	Supplies	General Fund	Public Works Administration	Office Supplies - General	\$ 4,000.00	\$ 2,538.20	\$ 4,000.00	\$ 2,043.11	\$ -	\$ 3,150.00	\$ (850.00)	-21%
110-43100-53141	Expense	Supplies	General Fund	Public Works Administration	Portable Electronic Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43100-53261	Expense	Supplies	General Fund	Public Works Administration	Clothing	\$ 5,000.00	\$ 3,674.59	\$ 4,000.00	\$ 880.45	\$ -	\$ 4,000.00	\$ -	0%
110-43100-53291	Expense	Supplies	General Fund	Public Works Administration	Other Operating Supplies	\$ 800.00	\$ 501.95	\$ 1,000.00	\$ 975.47	\$ -	\$ -	\$ (1,000.00)	-100%
110-43100-53311	Expense	Supplies	General Fund	Public Works Administration	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 7,000.00	\$ 3,422.68	\$ 4,000.00	\$ 2,049.37	\$ 1,208.71	\$ 8,000.00	\$ 4,000.00	100%
110-43100-53411	Expense	Supplies	General Fund	Public Works Administration	Consumables for Tools	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	0%
110-43100-53412	Expense	Supplies	General Fund	Public Works Administration	Hand Tools	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	0%
110-43100-55112	Expense	Fixed Charges	General Fund	Public Works Administration	PEP Insurance Coverage	\$ 2,860.00	\$ -	\$ 2,860.00	\$ 16,559.93	\$ -	\$ 16,286.00	\$ 13,426.00	469%
110-43100-55311	Expense	Fixed Charges	General Fund	Public Works Administration	Building and Office Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43100-57501	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Public Works Administration	Transfer out to IT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43100-57503	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Public Works Administration	Transfer out to Fleet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43100-59411	Expense	Capital Outlay	General Fund	Public Works Administration	Vehicles	\$ 37,000.00	\$ 36,875.00	\$ 60,700.00	\$ 60,374.00	\$ -	\$ -	\$ (60,700.00)	-100%
110-43110-51111	Expense	Personal Services	General Fund	Streets	Salaries	\$ 102,684.00	\$ 84,459.44	\$ 87,945.00	\$ 52,188.96	\$ -	\$ 93,330.00	\$ 5,385.00	6%
110-43110-51122	Expense	Personal Services	General Fund	Streets	Wages	\$ 900,818.00	\$ 889,928.79	\$ 1,014,098.00	\$ 688,900.53	\$ -	\$ 1,145,644.00	\$ 131,546.00	13%
110-43110-51133	Expense	Personal Services	General Fund	Streets	Part-time Wages	\$ 21,218.00	\$ 20,502.88	\$ 22,509.00	\$ 12,578.25	\$ -	\$ 47,887.00	\$ 24,978.00	111%
110-43110-51151	Expense	Personal Services	General Fund	Streets	Other Salaries	\$ -	\$ -	\$ 6,600.00	\$ -	\$ -	\$ 5,000.00	\$ (1,600.00)	-24%
110-43110-51222	Expense	Personal Services	General Fund	Streets	Hourly - Overtime	\$ 10,000.00	\$ 4,206.06	\$ 20,000.00	\$ 4,494.55	\$ -	\$ 16,600.00	\$ (3,400.00)	-17%
110-43110-51311	Expense	Personal Services	General Fund	Streets	Insurance opt Out	\$ 1,850.00	\$ 1,850.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43110-51341	Expense	Personal Services	General Fund	Streets	Christmas Bonus	\$ 3,500.00	\$ 3,500.00	\$ 20,652.54	\$ 19,270.28	\$ -	\$ 17,504.00	\$ (3,148.54)	-15%
110-43110-51411	Expense	Personal Services	General Fund	Streets	FICA	\$ 79,756.00	\$ 73,778.70	\$ 93,127.89	\$ 55,044.57	\$ -	\$ 96,121.00	\$ 2,993.11	3%
110-43110-51421	Expense	Personal Services	General Fund	Streets	Health Insurance	\$ 325,522.00	\$ 305,790.28	\$ 359,077.00	\$ 294,692.57	\$ -	\$ 428,350.00	\$ 69,273.00	19%
110-43110-51431	Expense	Personal Services	General Fund	Streets	Employee Retirement Plan	\$ 92,719.00	\$ 85,847.90	\$ 108,214.78	\$ 65,605.28	\$ -	\$ 146,254.00	\$ 38,039.22	35%
110-43110-51461	Expense	Personal Services	General Fund	Streets	Workers Comp	\$ 36,910.00	\$ 23,325.32	\$ 54,084.00	\$ -	\$ -	\$ 68,111.00	\$ 14,027.00	26%
110-43110-51471	Expense	Personal Services	General Fund	Streets	Unemployment Insurance	\$ 3,274.00	\$ 618.24	\$ 483.00	\$ 481.59	\$ -	\$ 2,941.00	\$ 2,458.00	509%
110-43110-51712	Expense	Personal Services	General Fund	Streets	Drug Screening & Background Checks	\$ 3,600.00	\$ 3,302.45	\$ 2,500.00	\$ 1,424.10	\$ -	\$ -	\$ (2,500.00)	-100%
110-43110-51791	Expense	Personal Services	General Fund	Streets	Health & Wellness Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43110-52111	Expense	Contractual Services	General Fund	Streets	Postage	\$ 160.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43110-52351	Expense	Contractual Services	General Fund	Streets	Memberships	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ -	\$ 267.00	\$ (233.00)	-47%
110-43110-52391	Expense	Contractual Services	General Fund	Streets	Other Publicity, Subscriptions & Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43110-52411	Expense	Contractual Services	General Fund	Streets	Electric	\$ 14,638.00	\$ 5,827.63	\$ -	\$ -	\$ -	\$ 568,500.00	\$ 568,500.00	0%
110-43110-52412	Expense	Contractual Services	General Fund	Streets	Street Lighting (Electric and Maintenance)	\$ 550,000.00	\$ 511,584.45	\$ 575,000.00	\$ 290,768.90	\$ 5,510.00	\$ 21,500.00	\$ (553,500.00)	-99%
110-43110-52421	Expense	Contractual Services	General Fund	Streets	Water	\$ 961.00	\$ 1,054.93	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43110-52441	Expense	Contractual Services	General Fund	Streets	Gas	\$ 2,316.00	\$ 2,275.45	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43110-52451	Expense	Contractual Services	General Fund	Streets	Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43110-52452	Expense	Contractual Services	General Fund	Streets	Cellular	\$ 7,000.00	\$ 5,527.39	\$ 7,000.00	\$ 2,975.17	\$ -	\$ 7,000.00	\$ -	0%
110-43110-52481	Expense	Contractual Services	General Fund	Streets	Stormwater Fees	\$ 600.00	\$ 116.55	\$ 450.00	\$ 318.85	\$ -	\$ -	\$ (450.00)	-100%
110-43110-52541	Expense	Contractual Services	General Fund	Streets	Consulting Engineering	\$ 30,000.00	\$ 1,025.00	\$ 50,000.00	\$ -	\$ -	\$ 25,000.00	\$ (25,000.00)	-50%
110-43110-52545	Expense	Contractual Services	General Fund	Streets	Consultant's Services	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ 20,000.00	\$ (10,000.00)	-33%
110-43110-52547	Expense	Contractual Services	General Fund	Streets	Architectural Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43110-52549	Expense	Contractual Services	General Fund	Streets	Other Professional Services	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43110-52611	Expense	Contractual Services	General Fund	Streets	Repairs and Maintenance Motor Vehicles	\$ 156,000.00	\$ 56,431.41	\$ 61,000.00	\$ 17,193.57	\$ -	\$ 66,399.00	\$ 5,399.00	9%
110-43110-52621	Expense	Contractual Services	General Fund	Streets	Repairs and Maintenance Machinery and Equipment	\$ 7,000.00	\$ 20,246.50	\$ 36,000.00	\$ 30,091.69	\$ -	\$ 36,000.00	\$ -	0%
110-43110-52651	Expense	Contractual Services	General Fund	Streets	Repairs & Maintenance Grounds & Ground Improvem	\$ -	\$ -	\$ 25,000.00	\$ 1,717.44	\$ -	\$ -	\$ (25,000.00)	-100%
110-43110-52661	Expense	Contractual Services	General Fund	Streets	Repair and Maintenance Buildings	\$ 300.00	\$ 291.04	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43110-52671	Expense	Contractual Services	General Fund	Streets	Repairs and Maintenance Sidewalks	\$ 65,000.00	\$ 4,082.71	\$ 20,000.00	\$ 4,996.69	\$ 9,172.50	\$ 25,000.00	\$ 5,000.00	25%
110-43110-52672	Expense	Contractual Services	General Fund	Streets	Sidewalk - New	\$ 335,260.00	\$ 286,557.00	\$ 187,065.00	\$ 54,605.00	\$ -	\$ 100,000.00	\$ (87,065.00)	-47%
110-43110-52681	Expense	Contractual Services	General Fund	Streets	Repair and Maintenance Roads and Streets	\$ 4,404,287.00	\$ 2,159,203.33	\$ 3,281,418.56	\$ 1,626,539.76	\$ 674,965.18	\$ 2,281,418.00	\$ (1,000,000.56)	-30%
110-43110-52691	Expense	Contractual Services	General Fund	Streets	Repair and Maintenance - Other	\$ 8,486.00	\$ 8,369.29	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43110-52721	Expense	Contractual Services	General Fund	Streets	Office Equipment Contracts	\$ 600.00	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ (500.00)	-100%
110-43110-52723	Expense	Contractual Services	General Fund	Streets	Subscription Services	\$ 500.00	\$ -	\$ 500.00	\$ 36.00	\$ -	\$ -	\$ (500.00)	-100%
110-43110-52831	Expense	Contractual Services	General Fund	Streets	Travel - Out of Town Expenses	\$ 2,387.93	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ (1,000.00)	-100%
110-43110-52832	Expense	Contractual Services	General Fund	Streets	Meals and Entertainment	\$ 4,900.00	\$ 2,737.51	\$ 5,500.00	\$ 1,073.91	\$ -	\$ -	\$ (5,500.00)	-100%
110-43110-52833	Expense	Contractual Services	General Fund	Streets	Training	\$ 5,000.00	\$ 2,744.20	\$ 3,000.00	\$ 650.00	\$ -	\$ 1,825.00	\$ (1,175.00)	-39%
110-43110-52841	Expense	Contractual Services	General Fund	Streets	Lodging	\$ 1,600.00	\$ 945.70	\$ 1,600.00	\$ 337.86	\$ -	\$ -	\$ (1,351.00)	-84%
110-43110-52845	Expense	Contractual Services	General Fund	Streets	Registration	\$ 1,000.00	\$ 470.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ (1,000.00)	-100%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
110-43110-52846	Expense	Contractual Services	General Fund	Streets	Food-Per Diem	\$ 1,000.00	\$ 268.00	\$ 1,000.00	\$ 1,111.00	\$ -	\$ 2,550.00	\$ 1,550.00	155%
110-43110-52851	Expense	Contractual Services	General Fund	Streets	Licenses	\$ 4,000.00	\$ 380.00	\$ 3,000.00	\$ 2,864.00	\$ -	\$ 3,000.00	\$ -	0%
110-43110-52911	Expense	Contractual Services	General Fund	Streets	Ambulance, Clinic and Hospital Services	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ (1,000.00)	-100%
110-43110-53112	Expense	Supplies	General Fund	Streets	Office Supplies - General	\$ 6,000.00	\$ 5,611.80	\$ 6,000.00	\$ 1,308.76	\$ -	\$ 2,150.00	\$ (3,850.00)	-64%
110-43110-53141	Expense	Supplies	General Fund	Streets	Portable Electronic Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43110-53222	Expense	Supplies	General Fund	Streets	Chemical Supplies	\$ 5,000.00	\$ 1,725.49	\$ 3,000.00	\$ 371.97	\$ 2,000.00	\$ 3,000.00	\$ -	0%
110-43110-53261	Expense	Supplies	General Fund	Streets	Clothing	\$ 26,000.00	\$ 20,645.71	\$ 21,000.00	\$ 18,728.12	\$ -	\$ 25,500.00	\$ 4,500.00	21%
110-43110-53291	Expense	Supplies	General Fund	Streets	Other Operating Supplies	\$ 5,101.07	\$ 5,038.22	\$ 3,000.00	\$ 2,568.08	\$ -	\$ -	\$ (3,000.00)	-100%
110-43110-53311	Expense	Supplies	General Fund	Streets	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 88,000.00	\$ 41,315.25	\$ 88,000.00	\$ 22,504.09	\$ 35,014.37	\$ 88,000.00	\$ -	0%
110-43110-53321	Expense	Supplies	General Fund	Streets	Vehicle Parts and Repairs	\$ -	\$ -	\$ -	\$ 3,760.20	\$ -	\$ -	\$ -	0%
110-43110-53411	Expense	Supplies	General Fund	Streets	Consumables for Tools	\$ 4,500.00	\$ 4,025.19	\$ 4,500.00	\$ 2,810.93	\$ -	\$ 6,000.00	\$ 1,500.00	33%
110-43110-53412	Expense	Supplies	General Fund	Streets	Hand Tools	\$ 12,500.00	\$ 12,110.37	\$ 12,500.00	\$ 3,095.87	\$ 1,500.00	\$ 8,000.00	\$ (4,500.00)	-36%
110-43110-53441	Expense	Supplies	General Fund	Streets	Safety Supplies	\$ 8,000.00	\$ 2,507.88	\$ 8,000.00	\$ 1,655.31	\$ 344.69	\$ 8,000.00	\$ -	0%
110-43110-53711	Expense	Supplies	General Fund	Streets	Food and Beverage Supplies	\$ 2,000.00	\$ 1,253.06	\$ 2,000.00	\$ 393.56	\$ -	\$ 1,000.00	\$ (1,000.00)	-50%
110-43110-53801	Expense	Supplies	General Fund	Streets	Holiday Decor	\$ 17,000.00	\$ 15,873.00	\$ 20,000.00	\$ 357.73	\$ -	\$ 60,000.00	\$ 40,000.00	200%
110-43110-54119	Expense	Building and Construction Materials	General Fund	Streets	Other Building Supplies	\$ 5,000.00	\$ 3,365.95	\$ 2,000.00	\$ 48.84	\$ -	\$ -	\$ (2,000.00)	-100%
110-43110-54221	Expense	Building and Construction Materials	General Fund	Streets	Guardrails	\$ 65,285.00	\$ 34,181.25	\$ 73,335.00	\$ 33,526.88	\$ 9,473.12	\$ 60,000.00	\$ (13,335.00)	-18%
110-43110-54222	Expense	Building and Construction Materials	General Fund	Streets	Street Signs and Posts	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ (5,000.00)	-100%
110-43110-54225	Expense	Building and Construction Materials	General Fund	Streets	ADA Compliance	\$ 50,000.00	\$ 7,464.76	\$ 50,000.00	\$ 6,783.00	\$ 13,217.00	\$ 30,000.00	\$ (20,000.00)	-40%
110-43110-54226	Expense	Building and Construction Materials	General Fund	Streets	Pedestrian Safety	\$ 182,500.00	\$ 179,244.00	\$ 130,000.00	\$ 3,676.88	\$ 2,500.00	\$ 80,000.00	\$ (50,000.00)	-38%
110-43110-54521	Expense	Building and Construction Materials	General Fund	Streets	Gravel & Sand	\$ 10,000.00	\$ 8,648.89	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ -	0%
110-43110-54522	Expense	Building and Construction Materials	General Fund	Streets	Concrete	\$ 5,000.00	\$ 965.80	\$ 5,000.00	\$ 245.28	\$ -	\$ -	\$ (5,000.00)	-100%
110-43110-54541	Expense	Building and Construction Materials	General Fund	Streets	Salt	\$ 18,000.00	\$ 13,281.42	\$ 25,000.00	\$ 21,215.57	\$ 3,334.93	\$ 25,000.00	\$ -	0%
110-43110-54543	Expense	Building and Construction Materials	General Fund	Streets	Seed & Fertilizer	\$ 2,500.00	\$ 1,254.59	\$ 2,500.00	\$ -	\$ -	\$ 1,500.00	\$ (1,000.00)	-40%
110-43110-55112	Expense	Fixed Charges	General Fund	Streets	PEP Insurance Coverage	\$ 87,839.00	\$ 20,358.20	\$ 30,000.00	\$ 24,055.61	\$ -	\$ 3,032.00	\$ (26,968.00)	-90%
110-43110-55113	Expense	Fixed Charges	General Fund	Streets	PEP Deductible	\$ 2,000.00	\$ 1,624.53	\$ 1,500.00	\$ 1,554.99	\$ -	\$ -	\$ (1,500.00)	-100%
110-43110-55161	Expense	Fixed Charges	General Fund	Streets	Worker's Comp Deductible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43110-55331	Expense	Fixed Charges	General Fund	Streets	Machinery and Equipment Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43110-55411	Expense	Fixed Charges	General Fund	Streets	Depreciation Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43110-57501	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Streets	Transfer out to IT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43110-57502	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Streets	Transfer out to GIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43110-57503	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Streets	Transfer out to Fleet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43110-57504	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Streets	Transfer out to Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43110-57506	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Streets	Transfer to CEP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43110-57606	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Streets	Operating Transfer Out To - Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43110-57606	Expense	Capital Outlay	General Fund	Streets	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000.00	\$ 275,000.00	0%
110-43110-59411	Expense	Capital Outlay	General Fund	Streets	Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43110-59421	Expense	Capital Outlay	General Fund	Streets	Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,044.00	\$ 118,044.00	0%
110-43110-59708	Expense	Capital Outlay	General Fund	Streets	Trenching Safety Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43110-59811	Expense	Capital Outlay	General Fund	Streets	Downtown Redevelopment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43110-59813	Expense	Capital Outlay	General Fund	Streets	Signalization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43120-51111	Expense	Personal Services	General Fund	Traffic	Salaries (0.02)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,492.00	\$ 70,492.00	0%
110-43120-51122	Expense	Personal Services	General Fund	Traffic	Wages	\$ 204,166.00	\$ 195,935.78	\$ 252,097.00	\$ 148,896.12	\$ -	\$ 247,000.00	\$ (5,097.00)	-2%
110-43120-51151	Expense	Personal Services	General Fund	Traffic	Other Salaries	\$ -	\$ -	\$ 10,400.00	\$ -	\$ -	\$ 10,400.00	\$ -	0%
110-43120-51222	Expense	Personal Services	General Fund	Traffic	Hourly - Overtime	\$ 3,000.00	\$ 2,029.78	\$ 8,000.00	\$ 1,492.88	\$ -	\$ 6,000.00	\$ (2,000.00)	-25%
110-43120-51341	Expense	Personal Services	General Fund	Traffic	Christmas Bonus	\$ 500.00	\$ 500.00	\$ 5,155.00	\$ 3,039.87	\$ -	\$ 4,063.00	\$ (1,092.00)	-21%
110-43120-51351	Expense	Personal Services	General Fund	Traffic	Drug Screenings	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43120-51411	Expense	Personal Services	General Fund	Traffic	FICA	\$ 15,423.00	\$ 14,737.15	\$ 16,224.96	\$ 11,426.18	\$ -	\$ 24,599.00	\$ 8,374.04	52%
110-43120-51421	Expense	Personal Services	General Fund	Traffic	Health Insurance	\$ 47,503.00	\$ 45,822.49	\$ 72,185.00	\$ 46,774.17	\$ -	\$ 106,429.00	\$ 34,244.00	47%
110-43120-51431	Expense	Personal Services	General Fund	Traffic	Employee Retirement Plan	\$ 17,881.00	\$ 17,391.44	\$ 22,978.00	\$ 13,605.23	\$ -	\$ 37,429.00	\$ 14,451.00	63%
110-43120-51461	Expense	Personal Services	General Fund	Traffic	Workers Comp	\$ 7,501.00	\$ 4,377.19	\$ 13,361.00	\$ -	\$ -	\$ 18,561.00	\$ 5,200.00	39%
110-43120-51471	Expense	Personal Services	General Fund	Traffic	Unemployment Insurance	\$ 560.00	\$ 63.00	\$ 84.00	\$ 101.31	\$ -	\$ 782.00	\$ 698.00	831%
110-43120-51482	Expense	Personal Services	General Fund	Traffic	Tuition Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43120-51712	Expense	Personal Services	General Fund	Traffic	Drug Screening & Background Checks	\$ 50.00	\$ 117.64	\$ 1,000.00	\$ 196.08	\$ -	\$ -	\$ (1,000.00)	-100%
110-43120-52000	Expense	Contractual Services	General Fund	Traffic	CONTRACTUAL SERVICES	\$ 1,310.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43120-52111	Expense	Contractual Services	General Fund	Traffic	Postage	\$ 1,000.00	\$ 130.50	\$ 500.00	\$ 175.06	\$ -	\$ 500.00	\$ -	0%
110-43120-52351	Expense	Contractual Services	General Fund	Traffic	Memberships	\$ 2,500.00	\$ -	\$ 500.00	\$ 267.00	\$ -	\$ 500.00	\$ -	0%
110-43120-52452	Expense	Contractual Services	General Fund	Traffic	Cellular	\$ 2,000.00	\$ 1,174.91	\$ 2,000.00	\$ 1,350.11	\$ -	\$ 3,000.00	\$ 1,000.00	50%
110-43120-52481	Expense	Contractual Services	General Fund	Traffic	Stormwater Fees	\$ -	\$ -	\$ 450.00	\$ 178.63	\$ -	\$ -	\$ (450.00)	-100%
110-43120-52525	Expense	Contractual Services	General Fund	Traffic	Traffic Studies FIS	\$ 90,000.00	\$ -	\$ -	\$ -	\$ -	\$ 14,000.00	\$ (40,000.00)	-40%
110-43120-52544	Expense	Contractual Services	General Fund	Traffic	Traffic Engineering Services	\$ 62,216.54	\$ 36,668.75	\$ 85,000.00	\$ 5,205.00	\$ 2,895.00	\$ 50,000.00	\$ (35,000.00)	-41%
110-43120-52545	Expense	Contractual Services	General Fund	Traffic	Consultant's Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43120-52547	Expense	Contractual Services	General Fund	Traffic	Architectural Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
110-43120-52548	Expense	Contractual Services	General Fund	Traffic	Grant Writing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43120-52549	Expense	Contractual Services	General Fund	Traffic	Other Professional Services	\$ 33,138.00	\$ 34,147.50	\$ 14,000.00	\$ -	\$ -	\$ 5,000.00	\$ (9,000.00)	-64%
110-43120-52611	Expense	Contractual Services	General Fund	Traffic	Repairs and Maintenance Motor Vehicles	\$ 9,013.00	\$ 8,473.41	\$ 4,000.00	\$ 3,231.12	\$ -	\$ 11,013.00	\$ (2,013.00)	175%
110-43120-52612	Expense	Contractual Services	General Fund	Traffic	Vehicle Tow Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43120-52621	Expense	Contractual Services	General Fund	Traffic	Repairs and Maintenance Machinery and Equipment	\$ 2,500.00	\$ 2,009.02	\$ 2,500.00	\$ 2,424.62	\$ -	\$ 2,500.00	\$ -	0%
110-43120-52651	Expense	Contractual Services	General Fund	Traffic	Repairs & Maintenance Grounds & Ground Improvement	\$ 19,054.00	\$ 13,206.58	\$ 26,337.97	\$ -	\$ -	\$ 40,000.00	\$ 13,662.03	52%
110-43120-52681	Expense	Contractual Services	General Fund	Traffic	Repairs & Maintenance Roads & Streets	\$ 150,000.00	\$ 172.50	\$ 50,000.00	\$ -	\$ -	\$ -	\$ (25,000.00)	-50%
110-43120-52723	Expense	Contractual Services	General Fund	Traffic	Subscription Services	\$ 39,974.00	\$ 20,283.64	\$ 30,000.00	\$ -	\$ -	\$ -	\$ (30,000.00)	-100%
110-43120-52831	Expense	Contractual Services	General Fund	Traffic	Travel - Out of Town Expenses	\$ 5,000.00	\$ 6.00	\$ 1,200.00	\$ -	\$ -	\$ -	\$ (1,200.00)	-100%
110-43120-52832	Expense	Contractual Services	General Fund	Traffic	Meals & Entertainment	\$ 1,000.00	\$ 419.80	\$ 1,500.00	\$ 182.19	\$ -	\$ -	\$ (1,500.00)	-100%
110-43120-52833	Expense	Contractual Services	General Fund	Traffic	Training	\$ 2,500.00	\$ 511.75	\$ 2,500.00	\$ 1,995.00	\$ -	\$ 4,700.00	\$ 2,200.00	88%
110-43120-52841	Expense	Contractual Services	General Fund	Traffic	Lodging	\$ 2,900.00	\$ 945.70	\$ -	\$ -	\$ -	\$ 1,800.00	\$ 1,800.00	0%
110-43120-52845	Expense	Contractual Services	General Fund	Traffic	Registration	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43120-52846	Expense	Contractual Services	General Fund	Traffic	Food -Per Diem	\$ 1,500.00	\$ 268.00	\$ -	\$ -	\$ -	\$ 1,100.00	\$ 1,100.00	0%
110-43120-52851	Expense	Contractual Services	General Fund	Traffic	Licenses	\$ 2,000.00	\$ -	\$ 2,800.00	\$ 1,950.00	\$ -	\$ 2,800.00	\$ -	0%
110-43120-53112	Expense	Supplies	General Fund	Traffic	Office Supplies-General	\$ 1,500.00	\$ 602.44	\$ 1,500.00	\$ 430.81	\$ -	\$ 500.00	\$ (1,000.00)	-67%
110-43120-53141	Expense	Supplies	General Fund	Traffic	Portable Electronic Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43120-53261	Expense	Supplies	General Fund	Traffic	Clothing	\$ 4,400.00	\$ 3,947.25	\$ 4,000.00	\$ 3,395.34	\$ -	\$ 5,000.00	\$ 1,000.00	25%
110-43120-53291	Expense	Supplies	General Fund	Traffic	Other Operating Supplies	\$ 500.00	\$ 228.67	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43120-53311	Expense	Supplies	General Fund	Traffic	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 7,200.00	\$ 5,150.34	\$ 6,000.00	\$ 4,301.54	\$ 768.95	\$ 10,000.00	\$ 4,000.00	67%
110-43120-53411	Expense	Supplies	General Fund	Traffic	Consumables for Tools	\$ 2,000.00	\$ 780.52	\$ 1,000.00	\$ 93.70	\$ -	\$ 500.00	\$ (500.00)	-50%
110-43120-53412	Expense	Supplies	General Fund	Traffic	Hand Tools	\$ 5,100.00	\$ 2,012.96	\$ 3,500.00	\$ 1,233.92	\$ -	\$ 2,500.00	\$ (1,000.00)	-29%
110-43120-53441	Expense	Supplies	General Fund	Traffic	Safety Supplies	\$ 2,500.00	\$ 1,788.09	\$ 2,000.00	\$ 791.82	\$ 708.18	\$ 2,000.00	\$ -	0%
110-43120-53711	Expense	Supplies	General Fund	Traffic	Food and Beverage Supplies	\$ 600.00	\$ 209.00	\$ 500.00	\$ -	\$ -	\$ 300.00	\$ (200.00)	-40%
110-43120-54222	Expense	Building and Construction Materials	General Fund	Traffic	Street Signs and Posts	\$ 43,000.00	\$ 27,203.64	\$ 40,000.00	\$ 16,237.29	\$ 14,511.00	\$ 40,000.00	\$ -	0%
110-43120-54232	Expense	Building and Construction Materials	General Fund	Traffic	Signals	\$ 264,390.00	\$ 245,582.86	\$ 236,000.00	\$ 60,401.94	\$ 41,038.03	\$ 40,000.00	\$ (196,000.00)	-83%
110-43120-54233	Expense	Building and Construction Materials	General Fund	Traffic	Traffic Operating Supplies	\$ 108,800.00	\$ 83,659.33	\$ 80,000.00	\$ 17,242.72	\$ 18,793.04	\$ 87,000.00	\$ 7,000.00	9%
110-43120-55112	Expense	Fixed Charges	General Fund	Traffic	PEP Insurance Coverage	\$ 16,597.00	\$ 10,011.04	\$ 15,000.00	\$ 2,323.35	\$ -	\$ 16,705.00	\$ 1,705.00	11%
110-43120-55113	Expense	Fixed Charges	General Fund	Traffic	PEP Deductible	\$ 1,200.00	\$ 669.16	\$ 1,000.00	\$ -	\$ -	\$ -	\$ (1,000.00)	-100%
110-43120-57503	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Traffic	Transfer out to Fleet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43120-59411	Expense	Capital Outlay	General Fund	Traffic	Vehicles	\$ 211,721.00	\$ 211,721.00	\$ 74,000.00	\$ 66,020.17	\$ -	\$ -	\$ (74,000.00)	-100%
110-43120-59421	Expense	Capital Outlay	General Fund	Traffic	Machinery and Equipment	\$ 9,341.46	\$ 9,341.46	\$ 55,000.00	\$ 179,374.20	\$ -	\$ 297,750.00	\$ 242,750.00	441%
110-43120-59817	Expense	Capital Outlay	General Fund	Traffic	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43130-51111	Expense	Personal Services	General Fund	Construction Crew	Salaries	\$ -	\$ -	\$ 70,173.69	\$ 3,240.00	\$ -	\$ 85,405.00	\$ 15,231.31	22%
110-43130-51122	Expense	Personal Services	General Fund	Construction Crew	Wages	\$ -	\$ -	\$ 90,835.39	\$ 2,480.00	\$ -	\$ 401,544.00	\$ 310,708.61	342%
110-43130-51222	Expense	Personal Services	General Fund	Construction Crew	Hourly - Overtime	\$ -	\$ -	\$ 22,615.03	\$ -	\$ -	\$ 105,000.00	\$ 82,384.97	364%
110-43130-51341	Expense	Personal Services	General Fund	Construction Crew	Christmas Bonus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,020.00	\$ 6,020.00	0%
110-43130-51411	Expense	Personal Services	General Fund	Construction Crew	FICA	\$ -	\$ -	\$ 13,948.85	\$ 420.81	\$ -	\$ 37,713.00	\$ 23,767.15	170%
110-43130-51421	Expense	Personal Services	General Fund	Construction Crew	Health Insurance	\$ -	\$ -	\$ 60,378.57	\$ 3,190.02	\$ -	\$ 72,481.00	\$ 12,102.43	20%
110-43130-51431	Expense	Personal Services	General Fund	Construction Crew	Employee Retirement Plan	\$ -	\$ -	\$ 16,370.41	\$ 513.65	\$ -	\$ 57,382.00	\$ 41,011.59	251%
110-43130-51461	Expense	Personal Services	General Fund	Construction Crew	Workers Comp	\$ -	\$ -	\$ 12,215.84	\$ -	\$ -	\$ 30,148.00	\$ 17,932.16	147%
110-43130-51471	Expense	Personal Services	General Fund	Construction Crew	Unemployment Insurance	\$ -	\$ -	\$ 94.50	\$ 11.95	\$ -	\$ 893.50	\$ 798.50	845%
110-43130-51712	Expense	Personal Services	General Fund	Construction Crew	Drug Screening & Background Checks	\$ -	\$ -	\$ -	\$ 2.08	\$ -	\$ -	\$ -	0%
110-43130-52411	Expense	Contractual Services	General Fund	Construction Crew	Electric	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00	0%
110-43130-52452	Expense	Contractual Services	General Fund	Construction Crew	Cellular	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00	\$ 12,000.00	0%
110-43130-52611	Expense	Contractual Services	General Fund	Construction Crew	Repairs and Maintenance Motor Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,110.00	\$ 25,110.00	0%
110-43130-52621	Expense	Contractual Services	General Fund	Construction Crew	Repairs and Maintenance Machinery and Equipment	\$ -	\$ -	\$ 2,272.73	\$ -	\$ -	\$ 70,000.00	\$ 67,727.27	2980%
110-43130-52723	Expense	Contractual Services	General Fund	Construction Crew	Subscription Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,214.00	\$ 6,214.00	0%
110-43130-52833	Expense	Contractual Services	General Fund	Construction Crew	Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	0%
110-43130-52845	Expense	Contractual Services	General Fund	Construction Crew	Registration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43130-52851	Expense	Contractual Services	General Fund	Construction Crew	Licenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	0%
110-43130-52991	Expense	Contractual Services	General Fund	Construction Crew	Other Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00	0%
110-43130-53141	Expense	Supplies	General Fund	Construction Crew	Portable Electronic Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43130-53261	Expense	Supplies	General Fund	Construction Crew	Clothing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000.00	\$ 8,000.00	0%
110-43130-53291	Expense	Supplies	General Fund	Construction Crew	Other Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43130-53293	Expense	Supplies	General Fund	Construction Crew	Other Operating Equipment	\$ -	\$ -	\$ 17,500.00	\$ -	\$ -	\$ -	\$ (7,000.00)	-40%
110-43130-53311	Expense	Supplies	General Fund	Construction Crew	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ -	\$ -	\$ 6,818.18	\$ -	\$ -	\$ 5,000.00	\$ (1,818.18)	-27%
110-43130-53411	Expense	Supplies	General Fund	Construction Crew	Consumables for Tools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00	\$ 35,000.00	0%
110-43130-53412	Expense	Supplies	General Fund	Construction Crew	Hand Tools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	0%
110-43130-53441	Expense	Supplies	General Fund	Construction Crew	Safety Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	0%
110-43130-53711	Expense	Supplies	General Fund	Construction Crew	Food and Beverage Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	0%
110-43130-54222	Expense	Building and Construction Materials	General Fund	Construction Crew	Street Signs and Posts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	0%
110-43130-55331	Expense	Fixed Charges	General Fund	Construction Crew	Machinery and Equipment Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	0%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
110-43170-59421	Expense	Capital Outlay	General Fund	Construction Crew	Machinery and Equipment	\$ -	\$ -	\$ 1,808,671.00	\$ -	\$ 1,487,434.97	\$ -	\$ (1,808,671.00)	-100%
110-43170-51111	Expense	Personal Services	General Fund	Fleet	Salaries	\$ 91,000.00	\$ 88,726.48	\$ 92,792.00	\$ 54,959.52	\$ -	\$ 96,117.00	\$ 3,325.00	4%
110-43170-51122	Expense	Personal Services	General Fund	Fleet	Wages	\$ 183,612.00	\$ 179,768.38	\$ 183,866.00	\$ 109,933.44	\$ -	\$ 188,219.00	\$ 4,353.00	2%
110-43170-51151	Expense	Personal Services	General Fund	Fleet	Other Salaries	\$ -	\$ -	\$ 600.00	\$ -	\$ -	\$ 1,200.00	\$ 600.00	100%
110-43170-51222	Expense	Personal Services	General Fund	Fleet	Hourly - Overtime	\$ 3,000.00	\$ -	\$ 6,500.00	\$ 484.35	\$ -	\$ 6,500.00	\$ -	0%
110-43170-51341	Expense	Personal Services	General Fund	Fleet	Christmas Bonus	\$ 500.00	\$ 500.00	\$ 3,258.02	\$ 3,009.76	\$ -	\$ 3,210.00	\$ (83.02)	-2%
110-43170-51411	Expense	Personal Services	General Fund	Fleet	RICA	\$ 20,505.00	\$ 20,113.10	\$ 28,632.02	\$ 12,697.51	\$ -	\$ 21,997.00	\$ (6,635.02)	-23%
110-43170-51421	Expense	Personal Services	General Fund	Fleet	Health Insurance	\$ 50,537.00	\$ 48,849.58	\$ 47,543.00	\$ 39,209.68	\$ -	\$ 49,267.00	\$ 1,724.00	4%
110-43170-51431	Expense	Personal Services	General Fund	Fleet	Employee Retirement Plan	\$ 24,525.00	\$ 23,589.57	\$ 25,253.76	\$ 15,121.16	\$ -	\$ 33,470.00	\$ 8,216.24	33%
110-43170-51461	Expense	Personal Services	General Fund	Fleet	Workers Comp	\$ 8,244.00	\$ 6,243.04	\$ 4,879.00	\$ -	\$ -	\$ 8,454.00	\$ 3,575.00	73%
110-43170-51471	Expense	Personal Services	General Fund	Fleet	Unemployment Insurance	\$ 778.00	\$ 85.45	\$ 84.00	\$ 83.35	\$ -	\$ 586.00	\$ 502.00	598%
110-43170-51712	Expense	Personal Services	General Fund	Fleet	Drug Screening & Background Checks	\$ 800.00	\$ 110.14	\$ -	\$ 2.08	\$ -	\$ -	\$ -	0%
110-43170-52351	Expense	Contractual Services	General Fund	Fleet	Memberships	\$ 400.00	\$ 260.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43170-52412	Expense	Contractual Services	General Fund	Fleet	Street Lighting-Electric & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43170-52451	Expense	Contractual Services	General Fund	Fleet	Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43170-52452	Expense	Contractual Services	General Fund	Fleet	Cellular	\$ 1,334.55	\$ 1,455.54	\$ 1,550.00	\$ 860.36	\$ -	\$ 1,550.00	\$ -	0%
110-43170-52481	Expense	Contractual Services	General Fund	Fleet	Stormwater Fees	\$ 500.00	\$ 390.35	\$ 1,000.00	\$ 636.55	\$ -	\$ -	\$ (1,000.00)	-100%
110-43170-52544	Expense	Contractual Services	General Fund	Fleet	Traffic Engineering Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43170-52549	Expense	Contractual Services	General Fund	Fleet	Other Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43170-52611	Expense	Contractual Services	General Fund	Fleet	Repairs and Maintenance Motor Vehicles	\$ 238,403.00	\$ 135,823.19	\$ 288,346.00	\$ 180,627.30	\$ 73,712.57	\$ 325,000.00	\$ 36,654.00	13%
110-43170-52612	Expense	Contractual Services	General Fund	Fleet	Vehicle Tow Services	\$ 1,000.00	\$ 990.00	\$ 4,000.00	\$ 2,510.00	\$ -	\$ 5,000.00	\$ 1,000.00	25%
110-43170-52621	Expense	Contractual Services	General Fund	Fleet	Repairs and Maintenance Machinery and Equipment	\$ 88,000.00	\$ 16,819.84	\$ 108,000.00	\$ 42,050.48	\$ 31,308.86	\$ 88,000.00	\$ (20,000.00)	-19%
110-43170-52661	Expense	Contractual Services	General Fund	Fleet	Repair and Maintenance Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43170-52691	Expense	Contractual Services	General Fund	Fleet	Repair and Maintenance - Other	\$ 2,000.00	\$ 1,249.97	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43170-52723	Expense	Contractual Services	General Fund	Fleet	Subscription Services	\$ 22,297.00	\$ 8,840.28	\$ 22,500.00	\$ 7,885.19	\$ -	\$ 26,000.00	\$ 3,500.00	16%
110-43170-52831	Expense	Contractual Services	General Fund	Fleet	Travel - Out of Town Expenses	\$ 700.00	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ (300.00)	-100%
110-43170-52832	Expense	Contractual Services	General Fund	Fleet	Meals and Entertainment	\$ 965.45	\$ 309.11	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43170-52833	Expense	Contractual Services	General Fund	Fleet	Training	\$ 6,300.00	\$ 2,479.99	\$ 1,700.00	\$ 650.00	\$ -	\$ 1,700.00	\$ -	0%
110-43170-52841	Expense	Contractual Services	General Fund	Fleet	Lodging	\$ 1,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43170-52846	Expense	Contractual Services	General Fund	Fleet	Food -Per Diem	\$ 750.00	\$ -	\$ -	\$ -	\$ -	\$ 400.00	\$ 400.00	0%
110-43170-52851	Expense	Contractual Services	General Fund	Fleet	Licenses	\$ 2,000.00	\$ -	\$ 4,600.00	\$ 70.00	\$ -	\$ 500.00	\$ (4,100.00)	-80%
110-43170-53112	Expense	Supplies	General Fund	Fleet	Office Supplies - General	\$ 1,000.00	\$ 727.61	\$ 1,200.00	\$ 709.92	\$ -	\$ 1,000.00	\$ (200.00)	-17%
110-43170-53141	Expense	Supplies	General Fund	Fleet	Portable Electronic Devices	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43170-53261	Expense	Supplies	General Fund	Fleet	Clothing	\$ 5,000.00	\$ 4,846.66	\$ 5,000.00	\$ 2,079.11	\$ -	\$ 5,000.00	\$ -	0%
110-43170-53263	Expense	Supplies	General Fund	Fleet	Uniform Rentals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43170-53291	Expense	Supplies	General Fund	Fleet	Other Operating Supplies	\$ 5,000.00	\$ 2,761.18	\$ 4,000.00	\$ 181.94	\$ -	\$ 1,200.00	\$ (2,800.00)	-70%
110-43170-53311	Expense	Supplies	General Fund	Fleet	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 29,000.00	\$ 20,249.63	\$ 27,500.00	\$ 10,773.54	\$ 2,922.01	\$ 25,000.00	\$ (2,500.00)	-9%
110-43170-53321	Expense	Supplies	General Fund	Fleet	Vehicle Parts and Repairs	\$ 138,280.00	\$ 92,382.81	\$ 148,000.00	\$ 35,644.76	\$ 44,332.62	\$ 115,000.00	\$ (33,000.00)	-22%
110-43170-53341	Expense	Supplies	General Fund	Fleet	Tires, Tubes and Etc.	\$ 75,500.00	\$ 60,891.20	\$ 70,500.00	\$ 44,074.19	\$ 19,519.35	\$ 95,500.00	\$ 25,000.00	35%
110-43170-53411	Expense	Supplies	General Fund	Fleet	Consumables for Tools	\$ 500.00	\$ 345.57	\$ 1,000.00	\$ 172.86	\$ -	\$ 500.00	\$ (500.00)	-50%
110-43170-53412	Expense	Supplies	General Fund	Fleet	Hand Tools	\$ 3,000.00	\$ 2,037.54	\$ 4,000.00	\$ 2,183.28	\$ -	\$ 3,000.00	\$ (1,000.00)	-25%
110-43170-53441	Expense	Supplies	General Fund	Fleet	Safety Supplies	\$ 2,500.00	\$ 1,480.17	\$ 5,000.00	\$ 411.58	\$ -	\$ 1,800.00	\$ (3,200.00)	-64%
110-43170-53711	Expense	Supplies	General Fund	Fleet	Food and Beverage Supplies	\$ 1,500.00	\$ 477.58	\$ -	\$ -	\$ -	\$ 300.00	\$ 300.00	0%
110-43170-55112	Expense	Fixed Charges	General Fund	Fleet	PEP Insurance Coverage	\$ 1,334.00	\$ 16.45	\$ 500.00	\$ 1,553.01	\$ -	\$ 1,627.00	\$ 1,127.00	225%
110-43170-55161	Expense	Fixed Charges	General Fund	Fleet	Workers Compensation Deductible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43170-55331	Expense	Fixed Charges	General Fund	Fleet	Machinery and Equipment Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43170-57501	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Fleet	Transfer out to IT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-43170-59421	Expense	Capital Outlay	General Fund	Fleet	Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,575.00	\$ 13,575.00	0%
110-44400-51111	Expense	Personal Services	General Fund	Recreation	Salaries	\$ 150,339.00	\$ 148,277.93	\$ 187,757.00	\$ 111,725.60	\$ -	\$ 196,269.00	\$ 8,512.00	5%
110-44400-51122	Expense	Personal Services	General Fund	Recreation	Wages	\$ 45,240.00	\$ 28,637.53	\$ 96,554.00	\$ 49,640.99	\$ -	\$ 94,703.00	\$ (1,851.00)	-2%
110-44400-51133	Expense	Personal Services	General Fund	Recreation	Part-Time Wages	\$ 63,155.00	\$ 63,743.51	\$ 23,798.40	\$ 17,102.40	\$ -	\$ 44,554.00	\$ 20,755.60	87%
110-44400-51151	Expense	Personal Services	General Fund	Recreation	Other Salaries	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44400-51222	Expense	Personal Services	General Fund	Recreation	Hourly - Overtime	\$ 2,700.00	\$ 1,334.18	\$ 2,000.00	\$ 30.87	\$ -	\$ -	\$ (2,000.00)	-100%
110-44400-51341	Expense	Personal Services	General Fund	Recreation	Christmas Bonus	\$ 450.00	\$ 450.00	\$ 4,073.65	\$ 3,365.12	\$ -	\$ 3,360.00	\$ (713.65)	-18%
110-44400-51411	Expense	Personal Services	General Fund	Recreation	RICA	\$ 18,210.00	\$ 18,126.27	\$ 25,073.45	\$ 13,640.85	\$ -	\$ 25,025.00	\$ (48.65)	3%
110-44400-51421	Expense	Personal Services	General Fund	Recreation	Health Insurance	\$ 33,418.00	\$ 32,352.24	\$ 83,185.00	\$ 37,305.32	\$ -	\$ 28,584.00	\$ (54,601.00)	-66%
110-44400-51431	Expense	Personal Services	General Fund	Recreation	Employee Retirement Plan	\$ 20,995.00	\$ 15,687.64	\$ 17,361.92	\$ 14,689.76	\$ -	\$ 39,447.00	\$ 22,085.08	127%
110-44400-51461	Expense	Personal Services	General Fund	Recreation	Workers Comp	\$ 5,168.00	\$ 4,167.99	\$ 13,767.10	\$ -	\$ -	\$ 7,181.00	\$ (6,586.10)	-48%
110-44400-51471	Expense	Personal Services	General Fund	Recreation	Unemployment Insurance	\$ 643.00	\$ 113.93	\$ 105.00	\$ 81.76	\$ -	\$ 622.00	\$ 517.00	492%
110-44400-51482	Expense	Personal Services	General Fund	Recreation	Tuition Reimbursement	\$ 800.00	\$ 590.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44400-51712	Expense	Personal Services	General Fund	Recreation	Drug Screening & Background Checks	\$ 500.00	\$ 400.64	\$ -	\$ 80.08	\$ -	\$ -	\$ -	0%
110-44400-52301	Expense	Contractual Services	General Fund	Recreation	Stationery, Envelopes, Forms, Printing	\$ 1,900.00	\$ 493.38	\$ 2,000.00	\$ 799.10	\$ -	\$ 2,000.00	\$ -	0%
110-44400-52351	Expense	Contractual Services	General Fund	Recreation	Memberships	\$ 900.00	\$ 650.00	\$ 1,000.00	\$ 218.99	\$ -	\$ 1,550.00	\$ 550.00	55%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
110-44400-52362	Expense	Contractual Services	General Fund	Recreation	Marketing Materials	\$ 4,668.00	\$ 77.76	\$ 4,000.00	\$ 3,505.11	\$ -	\$ 4,500.00	\$ 500.00	13%
110-44400-52391	Expense	Contractual Services	General Fund	Recreation	Other Publicity, Subscriptions and Dues	\$ 4,000.00	\$ 3,834.00	\$ 4,000.00	\$ 3,504.00	\$ -	\$ 4,004.00	\$ 4.00	0%
110-44400-52411	Expense	Contractual Services	General Fund	Recreation	Electric	\$ 3,000.00	\$ 2,288.07	\$ 3,000.00	\$ 1,282.23	\$ -	\$ 2,600.00	\$ (400.00)	-13%
110-44400-52421	Expense	Contractual Services	General Fund	Recreation	Water	\$ 950.00	\$ 551.29	\$ 1,000.00	\$ 196.20	\$ -	\$ 400.00	\$ (600.00)	-60%
110-44400-52441	Expense	Contractual Services	General Fund	Recreation	Gas	\$ 1,885.00	\$ 1,724.97	\$ 600.00	\$ 835.00	\$ -	\$ 2,300.00	\$ 1,700.00	283%
110-44400-52451	Expense	Contractual Services	General Fund	Recreation	Telephone	\$ 1,500.00	\$ 489.75	\$ 1,500.00	\$ -	\$ -	\$ -	\$ (1,500.00)	-100%
110-44400-52452	Expense	Contractual Services	General Fund	Recreation	Cellular	\$ 3,000.00	\$ 2,942.21	\$ 3,000.00	\$ 2,802.88	\$ -	\$ 4,500.00	\$ 1,500.00	50%
110-44400-52481	Expense	Contractual Services	General Fund	Recreation	Stormwater Fees	\$ 500.00	\$ 399.97	\$ 500.00	\$ 311.45	\$ -	\$ 500.00	\$ -	0%
110-44400-52500	Expense	Contractual Services	General Fund	Recreation	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44400-52545	Expense	Contractual Services	General Fund	Recreation	Consultant's Services	\$ -	\$ -	\$ 80,000.00	\$ -	\$ -	\$ 50,000.00	\$ (30,000.00)	-38%
110-44400-52611	Expense	Contractual Services	General Fund	Recreation	Repairs and Maintenance Motor Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,385.00	\$ 2,385.00	0%
110-44400-52621	Expense	Contractual Services	General Fund	Recreation	Repairs and Maintenance Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	0%
110-44400-52651	Expense	Contractual Services	General Fund	Recreation	Repairs & Maintenance Grounds & Ground Improvement	\$ 6,100.00	\$ 5,963.03	\$ 3,800.00	\$ 200.00	\$ -	\$ 1,000.00	\$ (2,800.00)	-74%
110-44400-52661	Expense	Contractual Services	General Fund	Recreation	Repair & Maintenance Building	\$ -	\$ -	\$ 3,500.00	\$ 200.00	\$ -	\$ -	\$ (3,500.00)	-100%
110-44400-52691	Expense	Contractual Services	General Fund	Recreation	Repair and Maintenance - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44400-52800	Expense	Contractual Services	General Fund	Recreation	TRAVEL	\$ 600.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44400-52831	Expense	Contractual Services	General Fund	Recreation	Travel - Out of Town Expenses	\$ -	\$ -	\$ 5,700.00	\$ -	\$ -	\$ 7,300.00	\$ 1,600.00	28%
110-44400-52832	Expense	Contractual Services	General Fund	Recreation	Meals and Entertainment	\$ 1,000.00	\$ 687.79	\$ 1,000.00	\$ 199.09	\$ -	\$ -	\$ (1,000.00)	-100%
110-44400-52833	Expense	Contractual Services	General Fund	Recreation	Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,800.00	\$ 5,800.00	0%
110-44400-52845	Expense	Contractual Services	General Fund	Recreation	Registrations	\$ 2,600.00	\$ 2,120.00	\$ 3,200.00	\$ 535.00	\$ -	\$ -	\$ (3,200.00)	-100%
110-44400-52846	Expense	Contractual Services	General Fund	Recreation	Food -Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100.00	\$ 1,100.00	0%
110-44400-52911	Expense	Contractual Services	General Fund	Recreation	Ambulance, Clinic and Hospital Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44400-52912	Expense	Contractual Services	General Fund	Recreation	Entertainment	\$ 2,500.00	\$ 1,900.00	\$ 7,500.00	\$ 2,500.00	\$ -	\$ 10,000.00	\$ 2,500.00	33%
110-44400-52991	Expense	Contractual Services	General Fund	Recreation	Other Contractual Services	\$ 1,300.00	\$ 164.99	\$ 7,000.00	\$ 1,458.02	\$ -	\$ 8,000.00	\$ (5,200.00)	-74%
110-44400-53112	Expense	Supplies	General Fund	Recreation	Office Supplies-General	\$ 4,400.00	\$ 4,018.04	\$ 4,400.00	\$ 1,592.28	\$ -	\$ 4,000.00	\$ (400.00)	-9%
110-44400-53141	Expense	Supplies	General Fund	Recreation	Portable Electronic Devices	\$ 1,050.00	\$ 688.21	\$ 1,200.00	\$ -	\$ -	\$ -	\$ (1,200.00)	-100%
110-44400-53261	Expense	Supplies	General Fund	Recreation	Clothing	\$ 1,580.00	\$ 1,176.88	\$ 1,500.00	\$ 921.19	\$ -	\$ 1,250.00	\$ (250.00)	-17%
110-44400-53311	Expense	Supplies	General Fund	Recreation	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 2,200.00	\$ 664.11	\$ 3,500.00	\$ 474.02	\$ -	\$ 840.00	\$ (2,660.00)	-76%
110-44400-53321	Expense	Supplies	General Fund	Recreation	Vehicle Parts and Repairs	\$ 1,000.00	\$ 157.89	\$ 1,500.00	\$ -	\$ -	\$ -	\$ (1,500.00)	-100%
110-44400-53391	Expense	Supplies	General Fund	Recreation	Other Repair and Maintenance Supplies	\$ 2,000.00	\$ 300.00	\$ 2,000.00	\$ 259.14	\$ -	\$ 2,000.00	\$ -	0%
110-44400-53411	Expense	Supplies	General Fund	Recreation	Consumables for Tools	\$ 500.00	\$ 77.11	\$ 500.00	\$ -	\$ -	\$ -	\$ (500.00)	-100%
110-44400-53412	Expense	Supplies	General Fund	Recreation	Hand Tools	\$ 3,500.00	\$ 524.00	\$ 2,000.00	\$ 779.99	\$ -	\$ 2,000.00	\$ -	0%
110-44400-53700	Expense	Supplies	General Fund	Recreation	Recreational Supplies	\$ 10,715.00	\$ 5,682.20	\$ 16,836.00	\$ 6,847.21	\$ -	\$ 21,300.00	\$ 4,464.00	27%
110-44400-55112	Expense	Fixed Charges	General Fund	Recreation	PEP Insurance Coverage	\$ 3,400.00	\$ 432.54	\$ 1,000.00	\$ 4,898.90	\$ -	\$ 2,421.00	\$ 1,421.00	142%
110-44400-55113	Expense	Fixed Charges	General Fund	Recreation	PEP Deductible	\$ 420.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44400-55161	Expense	Fixed Charges	General Fund	Recreation	Worker's Comp Deductible	\$ 400.00	\$ 323.25	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44400-55311	Expense	Fixed Charges	General Fund	Recreation	Building and Office Rental	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44400-55331	Expense	Fixed Charges	General Fund	Recreation	Machinery and Equipment Rental	\$ 1,200.00	\$ 480.00	\$ 33,700.00	\$ 14,533.98	\$ 18,617.92	\$ 38,000.00	\$ 4,300.00	13%
110-44400-57205	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Recreation	Historic Commission	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	0%
110-44400-57209	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Recreation	Special Events Support	\$ 4,580.00	\$ 4,012.11	\$ 8,164.00	\$ 8,164.00	\$ -	\$ 2,500.00	\$ (5,664.00)	-69%
110-44400-57501	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Recreation	Transfer out to IT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44400-59391	Expense	Capital Outlay	General Fund	Recreation	Capital Installation	\$ 15,000.00	\$ 10,996.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44400-59411	Expense	Capital Outlay	General Fund	Recreation	Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44411-52201	Expense	Contractual Services	General Fund	Recreation	Stationery, Envelopes, Forms, Printing	\$ 2,100.00	\$ 2,064.20	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44411-52362	Expense	Contractual Services	General Fund	Recreation	Marketing Materials	\$ 5,175.00	\$ 5,125.12	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44411-52912	Expense	Contractual Services	General Fund	Recreation	Entertainment Services	\$ 5,800.00	\$ 5,612.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44411-52991	Expense	Contractual Services	General Fund	Recreation	Other Contractual Services	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44411-53700	Expense	Supplies	General Fund	Recreation	Recreational Supplies	\$ 9,000.00	\$ 4,989.96	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44411-55331	Expense	Fixed Charges	General Fund	Recreation	Machinery and Equipment Rental	\$ 28,500.00	\$ 25,869.00	\$ -	\$ 240.00	\$ -	\$ -	\$ -	0%
110-44420-51111	Expense	Personal Services	General Fund	Senior Center	Salaries	\$ 603.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44420-51122	Expense	Personal Services	General Fund	Senior Center	Wages	\$ -	\$ -	\$ 36,960.00	\$ 10,043.75	\$ -	\$ 54,538.00	\$ 17,578.00	48%
110-44420-51133	Expense	Personal Services	General Fund	Senior Center	Part-Time Wages	\$ 23,193.00	\$ 22,131.15	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44420-51222	Expense	Personal Services	General Fund	Senior Center	Hourly - Overtime	\$ -	\$ -	\$ 700.00	\$ -	\$ -	\$ -	\$ (700.00)	-100%
110-44420-51341	Expense	Personal Services	General Fund	Senior Center	Christmas Bonus	\$ 50.00	\$ 50.00	\$ 514.73	\$ 754.44	\$ -	\$ 753.00	\$ (61.73)	-8%
110-44420-51411	Expense	Personal Services	General Fund	Senior Center	FICA	\$ 1,781.00	\$ 1,696.84	\$ 3,069.01	\$ 756.24	\$ -	\$ 4,239.00	\$ 1,169.99	38%
110-44420-51421	Expense	Personal Services	General Fund	Senior Center	Health Insurance	\$ -	\$ -	\$ 20,099.93	\$ 6,637.69	\$ -	\$ 27,299.00	\$ 7,299.07	36%
110-44420-51431	Expense	Personal Services	General Fund	Senior Center	Employee Retirement Plan	\$ -	\$ -	\$ 3,332.88	\$ 969.50	\$ -	\$ 6,436.00	\$ 3,103.12	93%
110-44420-51461	Expense	Personal Services	General Fund	Senior Center	Workers Comp	\$ 285.00	\$ -	\$ 127.90	\$ -	\$ -	\$ 1,134.00	\$ 1,006.10	787%
110-44420-51471	Expense	Personal Services	General Fund	Senior Center	Unemployment Insurance	\$ 70.00	\$ 21.00	\$ 21.00	\$ 32.39	\$ -	\$ 185.00	\$ 164.00	781%
110-44420-51712	Expense	Personal Services	General Fund	Senior Center	Drug Screening & Background Checks	\$ -	\$ -	\$ -	\$ 122.00	\$ -	\$ -	\$ -	0%
110-44420-52201	Expense	Contractual Services	General Fund	Senior Center	Stationery, Envelopes, Forms, Printing	\$ 400.00	\$ -	\$ 500.00	\$ -	\$ -	\$ 200.00	\$ (300.00)	-60%
110-44420-52351	Expense	Contractual Services	General Fund	Senior Center	Memberships	\$ 175.00	\$ 194.88	\$ -	\$ 25.22	\$ -	\$ 175.00	\$ -	0%
110-44420-52362	Expense	Contractual Services	General Fund	Senior Center	Marketing Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
110-44420-52391	Expense	Contractual Services	General Fund	Senior Center	Other Publicity, Subscriptions, and Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44420-52421	Expense	Contractual Services	General Fund	Senior Center	Water	\$ 1,053.07	\$ 1,240.87	\$ 1,000.00	\$ 738.37	\$ -	\$ 1,500.00	\$ 500.00	50%
110-44420-52441	Expense	Contractual Services	General Fund	Senior Center	Gas	\$ 1,300.00	\$ 1,287.46	\$ 1,000.00	\$ 696.75	\$ -	\$ 2,000.00	\$ 1,000.00	100%
110-44420-52451	Expense	Contractual Services	General Fund	Senior Center	Telephone	\$ 2,200.00	\$ 2,070.57	\$ 3,000.00	\$ 100.37	\$ -	\$ -	\$ (3,000.00)	-100%
110-44420-52452	Expense	Contractual Services	General Fund	Senior Center	Cellular	\$ 500.00	\$ 417.23	\$ 500.00	\$ 238.14	\$ -	\$ 500.00	\$ -	0%
110-44420-52481	Expense	Contractual Services	General Fund	Senior Center	Stormwater Fees	\$ 550.00	\$ 437.55	\$ 500.00	\$ 290.64	\$ -	\$ 500.00	\$ -	0%
110-44420-52500	Expense	Contractual Services	General Fund	Senior Center	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44420-52611	Expense	Contractual Services	General Fund	Senior Center	Repairs and Maintenance Motor Vehicles	\$ 1,500.00	\$ 724.76	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	0%
110-44420-52651	Expense	Contractual Services	General Fund	Senior Center	Repairs & Maintenance Grounds & Ground Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	0%
110-44420-52661	Expense	Contractual Services	General Fund	Senior Center	Repair and Maintenance Buildings	\$ 11,000.00	\$ 8,716.12	\$ 10,000.00	\$ 1,190.00	\$ -	\$ 4,500.00	\$ (5,500.00)	-55%
110-44420-52691	Expense	Contractual Services	General Fund	Senior Center	Repair and Maintenance - Other	\$ 562.90	\$ 562.90	\$ 4,000.00	\$ -	\$ -	\$ -	\$ (4,000.00)	-100%
110-44420-52912	Expense	Contractual Services	General Fund	Senior Center	Entertainment Services	\$ 3,000.00	\$ 1,600.00	\$ 3,000.00	\$ 575.00	\$ -	\$ 3,000.00	\$ -	0%
110-44420-52991	Expense	Contractual Services	General Fund	Senior Center	Other Contractual Services	\$ 625.00	\$ 602.68	\$ 10,000.00	\$ 180.00	\$ -	\$ -	\$ (10,000.00)	-100%
110-44420-53112	Expense	Supplies	General Fund	Senior Center	Office Supplies - General	\$ 6,500.00	\$ 3,967.75	\$ 3,000.00	\$ 776.58	\$ -	\$ 9,750.00	\$ 6,750.00	225%
110-44420-53141	Expense	Supplies	General Fund	Senior Center	Portable Electronic Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44420-53241	Expense	Supplies	General Fund	Senior Center	Janitorial Supplies	\$ 1,400.00	\$ 485.91	\$ 1,500.00	\$ 177.43	\$ -	\$ 1,000.00	\$ (500.00)	-33%
110-44420-53261	Expense	Supplies	General Fund	Senior Center	Clothing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ 100.00	0%
110-44420-53291	Expense	Supplies	General Fund	Senior Center	Other Operating Supplies	\$ 588.21	\$ 588.21	\$ 500.00	\$ 269.84	\$ -	\$ -	\$ (500.00)	-100%
110-44420-53391	Expense	Supplies	General Fund	Senior Center	Other Repair and Maintenance Supplies	\$ 600.00	\$ -	\$ 600.00	\$ -	\$ -	\$ -	\$ (600.00)	-100%
110-44420-53700	Expense	Supplies	General Fund	Senior Center	Recreation Supplies	\$ 223.61	\$ 223.61	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44420-53711	Expense	Supplies	General Fund	Senior Center	Food and Beverage Supplies	\$ 8,224.00	\$ 8,227.99	\$ 11,524.00	\$ 6,757.48	\$ -	\$ 15,000.00	\$ 3,476.00	30%
110-44420-53712	Expense	Supplies	General Fund	Senior Center	Arts & Crafts Supplies	\$ 700.00	\$ -	\$ 700.00	\$ 150.99	\$ -	\$ 2,000.00	\$ 1,300.00	186%
110-44420-53714	Expense	Supplies	General Fund	Senior Center	Program Supplies	\$ 1,500.00	\$ 614.23	\$ 1,500.00	\$ 260.17	\$ -	\$ 1,000.00	\$ (500.00)	-33%
110-44420-53715	Expense	Supplies	General Fund	Senior Center	Activity Supplies	\$ 2,500.00	\$ 2,305.90	\$ 2,500.00	\$ 1,275.33	\$ -	\$ 4,000.00	\$ 1,500.00	60%
110-44420-53801	Expense	Supplies	General Fund	Senior Center	Holiday Decor	\$ 702.21	\$ 604.43	\$ 1,000.00	\$ 900.31	\$ -	\$ 2,000.00	\$ 1,000.00	100%
110-44420-55112	Expense	Fixed Charges	General Fund	Senior Center	PEP Insurance Coverage	\$ -	\$ -	\$ -	\$ 1,112.78	\$ -	\$ 4,867.00	\$ 4,867.00	0%
110-44420-55331	Expense	Fixed Charges	General Fund	Senior Center	Machinery and Equipment Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44420-55932	Expense	Fixed Charges	General Fund	Senior Center	Merchant Service Fees	\$ 50.00	\$ 74.03	\$ 200.00	\$ 210.57	\$ -	\$ -	\$ (200.00)	-100%
110-44420-57501	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Senior Center	Transfer out to IT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44420-57908	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Senior Center	Miscellaneous Fees	\$ 700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44700-51111	Expense	Personal Services	General Fund	Parks Maintenance	Salaries	\$ 92,924.00	\$ 89,523.28	\$ 92,313.00	\$ 55,390.56	\$ -	\$ 99,008.00	\$ 5,695.00	6%
110-44700-51122	Expense	Personal Services	General Fund	Parks Maintenance	Wages	\$ 104,039.00	\$ 102,199.63	\$ 100,051.00	\$ 61,836.87	\$ -	\$ 157,727.00	\$ 57,676.00	58%
110-44700-51133	Expense	Personal Services	General Fund	Parks Maintenance	Part-time Wages	\$ 9,300.00	\$ 8,976.18	\$ 45,928.00	\$ 15,814.01	\$ -	\$ 121,805.00	\$ 75,877.00	165%
110-44700-51134	Expense	Personal Services	General Fund	Parks Maintenance	Temporary Wages	\$ 46,277.00	\$ 44,808.51	\$ 61,682.00	\$ 24,820.40	\$ -	\$ -	\$ (61,682.00)	-100%
110-44700-51151	Expense	Personal Services	General Fund	Parks Maintenance	Other Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44700-51222	Expense	Personal Services	General Fund	Parks Maintenance	Hourly - Overtime	\$ 4,700.00	\$ 3,744.85	\$ 3,344.00	\$ 2,187.91	\$ -	\$ 3,344.00	\$ -	0%
110-44700-51311	Expense	Personal Services	General Fund	Parks Maintenance	Insurance opt Out	\$ 1,950.00	\$ 1,950.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44700-51341	Expense	Personal Services	General Fund	Parks Maintenance	Christmas Bonus	\$ 700.00	\$ 700.00	\$ 3,865.64	\$ 3,323.40	\$ -	\$ 3,460.00	\$ (405.64)	-10%
110-44700-51351	Expense	Personal Services	General Fund	Parks Maintenance	Drug screen & Background	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44700-51411	Expense	Personal Services	General Fund	Parks Maintenance	FICA	\$ 18,927.00	\$ 18,841.12	\$ 24,610.14	\$ 12,260.32	\$ -	\$ 29,223.00	\$ 4,612.86	19%
110-44700-51421	Expense	Personal Services	General Fund	Parks Maintenance	Health Insurance	\$ 39,994.00	\$ 38,835.19	\$ 36,393.00	\$ 32,836.20	\$ -	\$ 63,084.00	\$ 26,691.00	73%
110-44700-51431	Expense	Personal Services	General Fund	Parks Maintenance	Employee Retirement Plan	\$ 20,092.00	\$ 16,998.79	\$ 24,062.16	\$ 10,798.47	\$ -	\$ 43,041.00	\$ 18,978.84	79%
110-44700-51461	Expense	Personal Services	General Fund	Parks Maintenance	Workers Comp	\$ 6,257.00	\$ 5,256.65	\$ 5,874.00	\$ -	\$ -	\$ 8,077.00	\$ 2,203.00	38%
110-44700-51471	Expense	Personal Services	General Fund	Parks Maintenance	Unemployment Insurance	\$ 646.00	\$ 138.69	\$ 168.00	\$ 76.56	\$ -	\$ 689.00	\$ 521.00	310%
110-44700-51712	Expense	Personal Services	General Fund	Parks Maintenance	Drug Screening & Background Checks	\$ 823.14	\$ 823.14	\$ -	\$ 2.08	\$ -	\$ -	\$ -	0%
110-44700-52351	Expense	Contractual Services	General Fund	Parks Maintenance	Memberships	\$ 400.00	\$ 260.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44700-52362	Expense	Contractual Services	General Fund	Parks Maintenance	Marketing Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44700-52391	Expense	Contractual Services	General Fund	Parks Maintenance	Other Publicity, Subscriptions and Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44700-52411	Expense	Contractual Services	General Fund	Parks Maintenance	Electric	\$ 45,545.00	\$ 38,194.00	\$ 52,545.00	\$ 19,912.11	\$ -	\$ 52,545.00	\$ -	0%
110-44700-52421	Expense	Contractual Services	General Fund	Parks Maintenance	Water	\$ 38,000.00	\$ 22,695.94	\$ 58,000.00	\$ 13,623.56	\$ -	\$ 35,000.00	\$ (23,000.00)	-40%
110-44700-52441	Expense	Contractual Services	General Fund	Parks Maintenance	Gas	\$ 900.00	\$ -	\$ 900.00	\$ -	\$ -	\$ -	\$ (900.00)	-100%
110-44700-52451	Expense	Contractual Services	General Fund	Parks Maintenance	Telephone	\$ 3,200.00	\$ 1,490.34	\$ 1,200.00	\$ -	\$ -	\$ -	\$ (1,200.00)	-100%
110-44700-52452	Expense	Contractual Services	General Fund	Parks Maintenance	Cellular	\$ 2,000.00	\$ 1,794.53	\$ 2,000.00	\$ 856.12	\$ -	\$ 2,000.00	\$ -	0%
110-44700-52481	Expense	Contractual Services	General Fund	Parks Maintenance	Stormwater Fees	\$ 9,080.16	\$ 9,908.27	\$ 9,872.00	\$ 6,854.60	\$ -	\$ 13,000.00	\$ 3,128.00	32%
110-44700-52541	Expense	Contractual Services	General Fund	Parks Maintenance	Consulting Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44700-52545	Expense	Contractual Services	General Fund	Parks Maintenance	Consultant's Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44700-52547	Expense	Contractual Services	General Fund	Parks Maintenance	Architectural Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44700-52549	Expense	Contractual Services	General Fund	Parks Maintenance	Other Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44700-52611	Expense	Contractual Services	General Fund	Parks Maintenance	Repairs and Maintenance Motor Vehicles	\$ 29,107.00	\$ 6,244.18	\$ 21,000.00	\$ 14,405.07	\$ -	\$ 14,380.00	\$ (6,620.00)	-32%
110-44700-52621	Expense	Contractual Services	General Fund	Parks Maintenance	Repairs and Maintenance Machinery and Equipment	\$ 3,000.00	\$ 6,400.03	\$ 1,000.00	\$ 960.37	\$ -	\$ 1,000.00	\$ -	0%
110-44700-52651	Expense	Contractual Services	General Fund	Parks Maintenance	Repairs & Maintenance Grounds & Ground Improvement	\$ 247,096.70	\$ 144,238.17	\$ 140,000.00	\$ 34,527.03	\$ 43,156.21	\$ 140,000.00	\$ -	0%
110-44700-52661	Expense	Contractual Services	General Fund	Parks Maintenance	Building Repairs & Maintenance	\$ 400.00	\$ 376.25	\$ -	\$ (44.09)	\$ -	\$ -	\$ -	0%
110-44700-52691	Expense	Contractual Services	General Fund	Parks Maintenance	Repair and Maintenance - Other	\$ 200.00	\$ 185.41	\$ -	\$ -	\$ -	\$ -	\$ -	0%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
110-44700-52728	Expense	Contractual Services	General Fund	Parks Maintenance	Security Cameras & Alarms	\$ 2,000.00	\$ 1,703.65	\$ 2,000.00	\$ 1,119.96	\$ -	\$ 2,000.00	\$ -	0%
110-44700-52831	Expense	Contractual Services	General Fund	Parks Maintenance	Travel - Out of Town Expenses	\$ 1,700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44700-52832	Expense	Contractual Services	General Fund	Parks Maintenance	Meals and Entertainment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44700-52833	Expense	Contractual Services	General Fund	Parks Maintenance	Training	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 650.00	\$ -	\$ -	\$ (1,500.00)	-100%
110-44700-52841	Expense	Contractual Services	General Fund	Parks Maintenance	Lodging	\$ 250.00	\$ -	\$ 1,200.00	\$ -	\$ -	\$ -	\$ (1,200.00)	-100%
110-44700-52845	Expense	Contractual Services	General Fund	Parks Maintenance	Registration	\$ 500.00	\$ -	\$ 250.00	\$ -	\$ -	\$ -	\$ (250.00)	-100%
110-44700-52846	Expense	Contractual Services	General Fund	Parks Maintenance	Food-Per Diem	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ -	\$ 750.00	\$ 250.00	50%
110-44700-52891	Expense	Contractual Services	General Fund	Parks Maintenance	Other Travel Expenses	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ (500.00)	-100%
110-44700-52912	Expense	Contractual Services	General Fund	Parks Maintenance	Entertainment Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44700-53112	Expense	Supplies	General Fund	Parks Maintenance	Office Supplies - General	\$ 3,000.00	\$ 1,581.68	\$ 3,000.00	\$ 705.79	\$ -	\$ 700.00	\$ (2,300.00)	-77%
110-44700-53141	Expense	Supplies	General Fund	Parks Maintenance	Portable Electronic Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44700-53222	Expense	Supplies	General Fund	Parks Maintenance	Chemical Supplies	\$ 10,000.00	\$ 6,349.52	\$ 10,000.00	\$ 3,152.80	\$ 3,000.00	\$ 10,000.00	\$ -	0%
110-44700-53241	Expense	Supplies	General Fund	Parks Maintenance	Janitorial Supplies	\$ 10,000.00	\$ 5,209.74	\$ 5,000.00	\$ 2,682.41	\$ 2,317.59	\$ 5,000.00	\$ -	0%
110-44700-53261	Expense	Supplies	General Fund	Parks Maintenance	Clothing	\$ 7,000.00	\$ 5,624.39	\$ 7,000.00	\$ 4,516.79	\$ -	\$ 8,000.00	\$ 1,000.00	14%
110-44700-53290	Expense	Supplies	General Fund	Parks Maintenance	OTHER OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44700-53291	Expense	Supplies	General Fund	Parks Maintenance	Other Operating Supplies	\$ 3,500.00	\$ 3,269.91	\$ 1,000.00	\$ -	\$ -	\$ -	\$ (1,000.00)	-100%
110-44700-53311	Expense	Supplies	General Fund	Parks Maintenance	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 15,000.00	\$ 9,316.31	\$ 15,000.00	\$ 6,018.15	\$ 543.36	\$ 15,000.00	\$ -	0%
110-44700-53321	Expense	Supplies	General Fund	Parks Maintenance	Vehicle Parts and Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44700-53411	Expense	Supplies	General Fund	Parks Maintenance	Consumables for Tools	\$ 2,500.00	\$ 1,433.46	\$ 2,500.00	\$ -	\$ -	\$ 1,500.00	\$ (1,000.00)	-40%
110-44700-53412	Expense	Supplies	General Fund	Parks Maintenance	Hand Tools	\$ 8,000.00	\$ 7,644.16	\$ 8,000.00	\$ 161.69	\$ -	\$ 8,100.00	\$ 100.00	1%
110-44700-53441	Expense	Supplies	General Fund	Parks Maintenance	Safety Supplies	\$ 1,750.00	\$ 1,498.36	\$ 1,000.00	\$ 413.40	\$ -	\$ 1,200.00	\$ 200.00	20%
110-44700-53711	Expense	Supplies	General Fund	Parks Maintenance	Food and Beverage Supplies	\$ 1,500.00	\$ 733.89	\$ 1,000.00	\$ 369.60	\$ -	\$ 500.00	\$ (500.00)	-50%
110-44700-54112	Expense	Building and Construction Materials	General Fund	Parks Maintenance	Parks Operating Supplies	\$ 16,000.00	\$ 7,585.34	\$ 16,000.00	\$ 2,960.54	\$ 2,474.24	\$ 14,500.00	\$ (1,500.00)	-9%
110-44700-54119	Expense	Building and Construction Materials	General Fund	Parks Maintenance	Other Building Supplies	\$ 3,000.00	\$ 44.42	\$ 3,000.00	\$ -	\$ -	\$ -	\$ (3,000.00)	-100%
110-44700-54543	Expense	Building and Construction Materials	General Fund	Parks Maintenance	Seed and Fertilizer	\$ 17,000.00	\$ 11,002.13	\$ 10,000.00	\$ 3,965.00	\$ 4,000.00	\$ 12,000.00	\$ 2,000.00	20%
110-44700-55112	Expense	Fixed Charges	General Fund	Parks Maintenance	PEP Insurance Coverage	\$ 12,485.00	\$ 12,484.54	\$ 15,000.00	\$ 21,903.43	\$ -	\$ 10,148.00	\$ (4,852.00)	-32%
110-44700-55331	Expense	Fixed Charges	General Fund	Parks Maintenance	Machinery and Equipment Rental	\$ 1,000.00	\$ 634.60	\$ 1,000.00	\$ 7.87	\$ -	\$ 1,000.00	\$ -	0%
110-44700-57209	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Parks Maintenance	Special Events Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44700-57501	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Parks Maintenance	Transfer out to IT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44700-57502	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Parks Maintenance	Transfer out to GIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44700-57503	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Parks Maintenance	Transfer out to Fleet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44700-57506	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Parks Maintenance	Transfer to CEP	\$ 29,540.00	\$ 29,540.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44700-59411	Expense	Capital Outlay	General Fund	Parks Maintenance	Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,240.00	\$ 103,240.00	0%
110-44700-59421	Expense	Capital Outlay	General Fund	Parks Maintenance	Machinery and Equipment	\$ 50,342.00	\$ 49,833.16	\$ 95,000.00	\$ 45,015.37	\$ 39,646.16	\$ -	\$ (95,000.00)	-100%
110-44700-59818	Expense	Capital Outlay	General Fund	Parks Maintenance	Construction of Parks and Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44800-51111	Expense	Personal Services	General Fund	Library	Salaries	\$ 196,052.00	\$ 182,150.72	\$ 189,951.00	\$ 113,011.36	\$ -	\$ 199,264.00	\$ 9,312.00	5%
110-44800-51122	Expense	Personal Services	General Fund	Library	Wages	\$ 449,618.00	\$ 413,331.47	\$ 429,982.00	\$ 253,413.36	\$ -	\$ 436,738.00	\$ 6,756.20	2%
110-44800-51133	Expense	Personal Services	General Fund	Library	Part-time Wages	\$ 133,744.00	\$ 126,016.79	\$ 160,866.00	\$ 85,107.19	\$ -	\$ 301,340.00	\$ 140,474.00	87%
110-44800-51151	Expense	Personal Services	General Fund	Library	Other Salaries	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44800-51222	Expense	Personal Services	General Fund	Library	Hourly - Overtime	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ (1,000.00)	-100%
110-44800-51341	Expense	Personal Services	General Fund	Library	Christmas Bonus	\$ 2,200.00	\$ 2,200.00	\$ 9,322.60	\$ 9,849.33	\$ -	\$ 7,320.00	\$ (2,002.60)	-21%
110-44800-51411	Expense	Personal Services	General Fund	Library	FICA	\$ 59,457.00	\$ 54,119.36	\$ 59,998.00	\$ 34,540.11	\$ -	\$ 72,267.00	\$ 12,268.97	20%
110-44800-51421	Expense	Personal Services	General Fund	Library	Health Insurance	\$ 134,379.00	\$ 126,350.20	\$ 125,883.00	\$ 86,487.52	\$ -	\$ 127,847.00	\$ 1,964.00	2%
110-44800-51431	Expense	Personal Services	General Fund	Library	Employee Retirement Plan	\$ 58,551.00	\$ 52,795.79	\$ 53,014.42	\$ 33,245.38	\$ -	\$ 106,297.00	\$ 53,282.58	101%
110-44800-51461	Expense	Personal Services	General Fund	Library	Workers Comp	\$ 17,191.00	\$ 14,190.07	\$ 383.00	\$ -	\$ -	\$ 1,351.00	\$ 968.00	253%
110-44800-51471	Expense	Personal Services	General Fund	Library	Unemployment Insurance	\$ 2,260.00	\$ 315.88	\$ 315.00	\$ 249.99	\$ -	\$ 1,458.00	\$ 1,143.00	363%
110-44800-51482	Expense	Personal Services	General Fund	Library	Tuition Reimbursement	\$ -	\$ -	\$ 5,341.00	\$ -	\$ -	\$ 5,000.00	\$ (341.00)	-6%
110-44800-51712	Expense	Personal Services	General Fund	Library	Drug Screening & Background Checks	\$ 500.00	\$ 390.63	\$ 300.00	\$ 407.33	\$ -	\$ 500.00	\$ 200.00	67%
110-44800-52111	Expense	Contractual Services	General Fund	Library	Postage	\$ 279.69	\$ 271.15	\$ 600.00	\$ 39.88	\$ -	\$ 80.00	\$ (520.00)	-87%
110-44800-52331	Expense	Contractual Services	General Fund	Library	Subscriptions	\$ 3,200.00	\$ 2,256.22	\$ 3,000.00	\$ 3,645.39	\$ -	\$ 4,000.00	\$ 1,000.00	33%
110-44800-52351	Expense	Contractual Services	General Fund	Library	Memberships	\$ 1,002.00	\$ 600.00	\$ 1,260.00	\$ 1,260.00	\$ -	\$ 1,300.00	\$ 400.00	3%
110-44800-52411	Expense	Contractual Services	General Fund	Library	Electric	\$ 30,000.00	\$ 26,240.64	\$ 28,000.00	\$ 15,964.88	\$ -	\$ 24,000.00	\$ (4,000.00)	-14%
110-44800-52421	Expense	Contractual Services	General Fund	Library	Water	\$ 1,949.66	\$ 2,135.38	\$ 1,900.00	\$ 1,508.76	\$ -	\$ 3,000.00	\$ 1,100.00	58%
110-44800-52441	Expense	Contractual Services	General Fund	Library	Gas	\$ 2,800.00	\$ 2,520.51	\$ 2,500.00	\$ 1,203.09	\$ -	\$ 2,800.00	\$ 300.00	12%
110-44800-52451	Expense	Contractual Services	General Fund	Library	Telephone	\$ 11,748.77	\$ 12,671.94	\$ 16,500.00	\$ 6,279.86	\$ 5,986.87	\$ 8,000.00	\$ (8,500.00)	-52%
110-44800-52481	Expense	Contractual Services	General Fund	Library	Stormwater Fees	\$ 1,674.40	\$ 1,829.88	\$ 1,900.00	\$ 1,267.76	\$ -	\$ 1,800.00	\$ (100.00)	-5%
110-44800-52621	Expense	Contractual Services	General Fund	Library	Repairs and Maintenance Machinery and Equipment	\$ 8,712.64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44800-52651	Expense	Contractual Services	General Fund	Library	Repairs & Maintenance Grounds & Ground Improvement	\$ 3,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44800-52661	Expense	Contractual Services	General Fund	Library	Building Repairs & Maintenance	\$ 5,998.00	\$ 5,566.28	\$ 1,200.00	\$ -	\$ -	\$ -	\$ (1,200.00)	-100%
110-44800-52662	Expense	Contractual Services	General Fund	Library	HVAC/Plumbing Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44800-52691	Expense	Contractual Services	General Fund	Library	Repair and Maintenance - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	0%
110-44800-52721	Expense	Contractual Services	General Fund	Library	Office Equipment Contracts	\$ 9,500.00	\$ 2,256.90	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44800-52723	Expense	Contractual Services	General Fund	Library	Subscription Services	\$ 900.00	\$ 695.05	\$ 500.00	\$ -	\$ -	\$ -	\$ (500.00)	-100%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
110-44800-52725	Expense	Contractual Services	General Fund	Library	Software Support Contract	\$ 14,500.00	\$ 14,106.64	\$ 8,500.00	\$ 4,824.80	\$ -	\$ 5,500.00	\$ 5,500.00	65%
110-44800-52728	Expense	Contractual Services	General Fund	Library	Security Cameras & Alarms	\$ 1,000.00	\$ 1,035.84	\$ 1,000.00	\$ 383.19	\$ -	\$ 1,000.00	\$ -	0%
110-44800-52831	Expense	Contractual Services	General Fund	Library	Travel - Out of Town Expenses	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ 700.00	\$ 200.00	40%
110-44800-52832	Expense	Contractual Services	General Fund	Library	Meals and Entertainment	\$ 1,500.00	\$ 1,471.39	\$ 1,500.00	\$ 764.59	\$ -	\$ -	\$ (1,500.00)	-100%
110-44800-52833	Expense	Contractual Services	General Fund	Library	Training	\$ 500.00	\$ 274.06	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	0%
110-44800-52841	Expense	Contractual Services	General Fund	Library	Lodging	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	0%
110-44800-52843	Expense	Contractual Services	General Fund	Library	Car Rental	\$ -	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ (300.00)	-100%
110-44800-52844	Expense	Contractual Services	General Fund	Library	Mileage Reimbursement	\$ 250.00	\$ 308.05	\$ 650.00	\$ 136.21	\$ -	\$ 500.00	\$ (150.00)	-23%
110-44800-52845	Expense	Contractual Services	General Fund	Library	Registration	\$ 300.00	\$ 204.87	\$ 699.00	\$ 364.00	\$ -	\$ -	\$ (699.00)	-100%
110-44800-52846	Expense	Contractual Services	General Fund	Library	Food - Per Diem	\$ 325.00	\$ 241.96	\$ 325.00	\$ -	\$ -	\$ 2,400.00	\$ 2,075.00	638%
110-44800-52891	Expense	Contractual Services	General Fund	Library	Other Travel Expenses	\$ 2,000.00	\$ 1,531.57	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44800-52991	Expense	Contractual Services	General Fund	Library	Other Contractual Services	\$ 750.00	\$ 145.00	\$ 750.00	\$ -	\$ -	\$ -	\$ (750.00)	-100%
110-44800-53112	Expense	Supplies	General Fund	Library	Office Supplies - General	\$ 17,000.00	\$ 20,380.44	\$ 14,300.00	\$ 4,768.42	\$ -	\$ 10,000.00	\$ (4,300.00)	-30%
110-44800-53141	Expense	Supplies	General Fund	Library	Portable Electronic Devices	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ (1,000.00)	-100%
110-44800-53149	Expense	Supplies	General Fund	Library	Misc Computer Hardware	\$ 429.62	\$ 641.62	\$ 250.00	\$ 216.58	\$ -	\$ 500.00	\$ 250.00	100%
110-44800-53261	Expense	Supplies	General Fund	Library	Clothing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,600.00	\$ 1,600.00	0%
110-44800-53291	Expense	Supplies	General Fund	Library	Other Operating Supplies	\$ 1,775.89	\$ 1,560.19	\$ 1,900.00	\$ 1,949.49	\$ -	\$ 1,200.00	\$ (700.00)	-37%
110-44800-53311	Expense	Supplies	General Fund	Library	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44800-53611	Expense	Supplies	General Fund	Library	Books	\$ 6,000.00	\$ 5,379.22	\$ 6,000.00	\$ 2,507.91	\$ 2,694.38	\$ 6,000.00	\$ -	0%
110-44800-53612	Expense	Supplies	General Fund	Library	DVDs	\$ 5,000.00	\$ 5,015.19	\$ 4,000.00	\$ 1,895.23	\$ -	\$ 4,000.00	\$ -	0%
110-44800-53613	Expense	Supplies	General Fund	Library	Electronic Media	\$ 34,583.95	\$ 31,934.71	\$ 31,000.00	\$ 17,358.59	\$ 2,926.54	\$ 38,000.00	\$ 7,000.00	23%
110-44800-53614	Expense	Supplies	General Fund	Library	MLS Charges	\$ 1,570.38	\$ 1,430.88	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44800-53623	Expense	Supplies	General Fund	Library	Adult Books	\$ 30,000.00	\$ 30,329.66	\$ 30,000.00	\$ 14,117.20	\$ 1,809.57	\$ 30,000.00	\$ -	0%
110-44800-53633	Expense	Supplies	General Fund	Library	Teen Books	\$ 5,500.00	\$ 5,152.35	\$ 5,000.00	\$ 2,561.92	\$ 1,747.17	\$ 5,000.00	\$ -	0%
110-44800-53643	Expense	Supplies	General Fund	Library	Children's Books	\$ 18,300.00	\$ 19,886.48	\$ 18,000.00	\$ 13,225.01	\$ 2,426.00	\$ 22,000.00	\$ 4,000.00	22%
110-44800-53644	Expense	Supplies	General Fund	Library	Children's Supplies	\$ 1,500.00	\$ 1,490.46	\$ 1,500.00	\$ 276.79	\$ -	\$ 1,500.00	\$ -	0%
110-44800-55112	Expense	Fixed Charges	General Fund	Library	PEP Insurance Coverage	\$ 6,623.00	\$ 276.61	\$ 6,623.00	\$ 10,176.21	\$ -	\$ 12,174.00	\$ 5,551.00	84%
110-44800-55161	Expense	Fixed Charges	General Fund	Library	Workers Compensation Deductible	\$ 500.00	\$ 430.23	\$ 500.00	\$ -	\$ -	\$ -	\$ (500.00)	-100%
110-44800-57501	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Library	Transfer out to IT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44800-57503	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Library	Transfer out to Fleet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44800-57506	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Library	Transfer to CEP	\$ 344.50	\$ 344.50	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44800-59702	Expense	Capital Outlay	General Fund	Library	Security Cameras	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-44800-59859	Expense	Capital Outlay	General Fund	Library	Building Improvements	\$ 5,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46100-51111	Expense	Personal Services	General Fund	Planning	Salaries	\$ 322,491.00	\$ 278,803.73	\$ 512,557.00	\$ 222,520.54	\$ -	\$ 479,669.00	\$ (32,888.00)	-6%
110-46100-51122	Expense	Personal Services	General Fund	Planning	Wages	\$ 167,232.00	\$ 165,025.28	\$ 176,084.00	\$ 139,804.26	\$ -	\$ 183,934.00	\$ 7,850.00	4%
110-46100-51144	Expense	Personal Services	General Fund	Planning	Intern Wages	\$ -	\$ -	\$ 12,328.00	\$ 4,044.38	\$ -	\$ 39,978.00	\$ 27,650.00	224%
110-46100-51151	Expense	Personal Services	General Fund	Planning	Other Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46100-51222	Expense	Personal Services	General Fund	Planning	Hourly - Overtime	\$ 1,479.74	\$ 1,114.46	\$ 1,500.00	\$ 103.45	\$ -	\$ -	\$ (1,500.00)	-100%
110-46100-51311	Expense	Personal Services	General Fund	Planning	Insurance opt Out	\$ 6,200.00	\$ 6,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46100-51341	Expense	Personal Services	General Fund	Planning	Christmas Bonus	\$ 500.00	\$ 500.00	\$ 6,802.13	\$ 6,019.52	\$ -	\$ 6,120.00	\$ (682.13)	-10%
110-46100-51411	Expense	Personal Services	General Fund	Planning	FICA	\$ 41,687.00	\$ 34,178.86	\$ 55,369.64	\$ 28,242.88	\$ -	\$ 54,292.00	\$ (1,077.64)	-2%
110-46100-51421	Expense	Personal Services	General Fund	Planning	Health Insurance	\$ 58,689.00	\$ 37,699.92	\$ 99,207.00	\$ 30,865.47	\$ -	\$ 61,906.00	\$ (37,301.00)	-38%
110-46100-51431	Expense	Personal Services	General Fund	Planning	Employee Retirement Plan	\$ 48,064.00	\$ 39,639.99	\$ 62,087.47	\$ 33,086.55	\$ -	\$ 82,609.00	\$ 20,521.53	33%
110-46100-51461	Expense	Personal Services	General Fund	Planning	Worker's Comp	\$ 9,465.00	\$ 7,864.62	\$ 7,618.00	\$ -	\$ -	\$ 1,873.00	\$ (5,745.00)	-75%
110-46100-51471	Expense	Personal Services	General Fund	Planning	Unemployment Insurance	\$ 1,437.00	\$ 178.32	\$ 168.00	\$ 212.37	\$ -	\$ 1,444.00	\$ 1,276.00	760%
110-46100-51482	Expense	Personal Services	General Fund	Planning	Tuition Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46100-51712	Expense	Personal Services	General Fund	Planning	Drug Screening & Background Checks	\$ 780.87	\$ 585.03	\$ 229.72	\$ 231.80	\$ -	\$ -	\$ (229.72)	-100%
110-46100-52201	Expense	Contractual Services	General Fund	Planning	Stationary, Envelopes, Forms, Printing	\$ 99.48	\$ 99.48	\$ 100.00	\$ 91.61	\$ -	\$ 100.00	\$ -	0%
110-46100-52312	Expense	Contractual Services	General Fund	Planning	Advertising and Publications- Marketing	\$ 1,344.00	\$ 1,344.00	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	0%
110-46100-52351	Expense	Contractual Services	General Fund	Planning	Memberships	\$ 2,382.69	\$ 2,276.83	\$ 2,000.00	\$ 912.00	\$ -	\$ 2,500.00	\$ 500.00	25%
110-46100-52361	Expense	Contractual Services	General Fund	Planning	Public Relations	\$ 1,071.83	\$ 1,071.83	\$ 1,500.00	\$ 59.99	\$ -	\$ 1,000.00	\$ (500.00)	-33%
110-46100-52391	Expense	Contractual Services	General Fund	Planning	Other Publicity, Subscriptions and Dues	\$ 109.61	\$ 96.36	\$ 500.00	\$ 316.08	\$ -	\$ 500.00	\$ -	0%
110-46100-52451	Expense	Contractual Services	General Fund	Planning	Telephone	\$ 935.27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46100-52462	Expense	Contractual Services	General Fund	Planning	Cellular	\$ 5,256.63	\$ 5,656.15	\$ 4,252.00	\$ 2,674.12	\$ -	\$ 4,500.00	\$ 248.00	6%
110-46100-52531	Expense	Contractual Services	General Fund	Planning	Accounting and Auditing Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46100-52545	Expense	Contractual Services	General Fund	Planning	Consultant's Services	\$ 500,000.00	\$ 290,173.63	\$ 250,000.00	\$ 98,527.50	\$ 5,931.50	\$ 250,000.00	\$ -	0%
110-46100-52611	Expense	Contractual Services	General Fund	Planning	Repairs and Maintenance Motor Vehicles	\$ 4,936.00	\$ 562.08	\$ 6,920.28	\$ 184.85	\$ -	\$ 4,667.00	\$ (2,253.28)	-33%
110-46100-52661	Expense	Contractual Services	General Fund	Planning	Repair and Maintenance Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46100-52691	Expense	Contractual Services	General Fund	Planning	Repair and Maintenance - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46100-52721	Expense	Contractual Services	General Fund	Planning	Office Equipment Contracts	\$ 61.39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46100-52800	Expense	Contractual Services	General Fund	Planning	TRAVEL	\$ 2,645.10	\$ 882.91	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46100-52831	Expense	Contractual Services	General Fund	Planning	Travel - Out of Town Expenses	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	0%
110-46100-52832	Expense	Contractual Services	General Fund	Planning	Meals and Entertainment	\$ 1,411.88	\$ 1,411.88	\$ 2,000.00	\$ 995.51	\$ -	\$ -	\$ (2,000.00)	-100%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
110-46100-52833	Expense	Contractual Services	General Fund	Planning	Training	\$ 4,711.52	\$ 4,351.52	\$ 12,000.00	\$ 1,406.91	\$ -	\$ 10,000.00	\$ (2,000.00)	-17%
110-46100-52846	Expense	Contractual Services	General Fund	Planning	Food -Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	0%
110-46100-52991	Expense	Contractual Services	General Fund	Planning	Other Contractual Services	\$ 15,750.00	\$ 11,846.25	\$ 12,000.00	\$ -	\$ -	\$ 3,000.00	\$ (9,000.00)	-75%
110-46100-53112	Expense	Supplies	General Fund	Planning	Office Supplies - General	\$ 5,250.00	\$ 5,226.37	\$ 4,538.34	\$ 3,246.15	\$ -	\$ 1,900.00	\$ (2,638.34)	-58%
110-46100-53139	Expense	Supplies	General Fund	Planning	Other Computer Software	\$ 1,048.00	\$ 197.44	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46100-53141	Expense	Supplies	General Fund	Planning	Portable Electronic Devices	\$ 159.99	\$ 159.99	\$ 500.00	\$ 111.80	\$ -	\$ -	\$ (500.00)	-100%
110-46100-53261	Expense	Supplies	General Fund	Planning	Clothing	\$ 1,155.00	\$ 1,155.00	\$ 2,700.00	\$ 886.82	\$ 1,813.18	\$ 720.00	\$ (1,980.00)	-73%
110-46100-53291	Expense	Supplies	General Fund	Planning	Other Operating Supplies	\$ 624.00	\$ 624.00	\$ 630.00	\$ 197.39	\$ -	\$ -	\$ (630.00)	-100%
110-46100-53311	Expense	Supplies	General Fund	Planning	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 3,675.00	\$ 710.32	\$ 600.00	\$ 128.93	\$ 471.07	\$ 600.00	\$ -	0%
110-46100-53391	Expense	Supplies	General Fund	Planning	Other Repair and Maintenance Supplies	\$ 1,050.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46100-55112	Expense	Fixed Charges	General Fund	Planning	PEP Insurance Coverage	\$ 1,930.00	\$ 8.07	\$ 1,930.00	\$ 4,436.10	\$ -	\$ 6,211.00	\$ 4,281.00	222%
110-46100-55311	Expense	Fixed Charges	General Fund	Planning	Building and Office Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46100-55314	Expense	Fixed Charges	General Fund	Planning	Storage Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46100-57501	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Planning	Transfer out to IT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46100-57502	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Planning	Transfer out to GIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46100-57503	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Planning	Transfer out to Fleet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46100-57504	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Planning	Transfer out to Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46100-57506	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Planning	Transfer to CEP	\$ 3,842.25	\$ 3,842.25	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46100-59411	Expense	Capital Outlay	General Fund	Planning	Vehicles	\$ -	\$ -	\$ 32,226.00	\$ 32,226.00	\$ -	\$ -	\$ (32,226.00)	-100%
110-46100-59701	Expense	Capital Outlay	General Fund	Planning	Furniture	\$ -	\$ -	\$ 4,485.66	\$ 1,560.00	\$ 125.00	\$ -	\$ (4,485.66)	-100%
110-46200-51111	Expense	Personal Services	General Fund	Codes	Salaries	\$ 270,852.00	\$ 237,195.57	\$ 238,660.00	\$ 111,020.48	\$ -	\$ 215,238.00	\$ (23,422.00)	-10%
110-46200-51122	Expense	Personal Services	General Fund	Codes	Wages	\$ 460,550.00	\$ 418,796.49	\$ 568,922.00	\$ 294,578.30	\$ -	\$ 597,938.00	\$ 29,016.00	5%
110-46200-51151	Expense	Personal Services	General Fund	Codes	Other Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46200-51220	Expense	Personal Services	General Fund	Codes	Hourly - Overtime	\$ 230.98	\$ 151.57	\$ 1,500.00	\$ 150.58	\$ -	\$ -	\$ (1,500.00)	-100%
110-46200-51311	Expense	Personal Services	General Fund	Codes	Insurance opt Out	\$ 6,800.00	\$ 6,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46200-51341	Expense	Personal Services	General Fund	Codes	Christmas Bonus	\$ 1,400.00	\$ 1,400.00	\$ -	\$ 8,502.59	\$ -	\$ 9,077.00	\$ 114.97	1%
110-46200-51411	Expense	Personal Services	General Fund	Codes	FICA	\$ 51,080.00	\$ 49,220.02	\$ 65,287.20	\$ 31,196.58	\$ -	\$ 62,902.00	\$ (2,385.20)	-4%
110-46200-51421	Expense	Personal Services	General Fund	Codes	Health Insurance	\$ 99,424.00	\$ 84,278.13	\$ 77,247.00	\$ 102,540.82	\$ -	\$ 155,409.00	\$ 78,162.00	101%
110-46200-51431	Expense	Personal Services	General Fund	Codes	Employee Retirement Plan	\$ 59,163.00	\$ 56,326.32	\$ 73,007.14	\$ 37,199.88	\$ -	\$ 95,710.00	\$ 22,702.86	31%
110-46200-51461	Expense	Personal Services	General Fund	Codes	Workers Comp	\$ 17,167.00	\$ 14,166.03	\$ 13,380.00	\$ -	\$ -	\$ 6,179.00	\$ 6,179.00	46%
110-46200-51471	Expense	Personal Services	General Fund	Codes	Unemployment Insurance	\$ 1,862.00	\$ 241.81	\$ 231.00	\$ 279.66	\$ -	\$ 1,546.00	\$ 1,315.00	59%
110-46200-51712	Expense	Personal Services	General Fund	Codes	Drug Screening & Background Checks	\$ 517.42	\$ 421.59	\$ 665.70	\$ 667.78	\$ -	\$ -	\$ (665.70)	-100%
110-46200-52201	Expense	Contractual Services	General Fund	Codes	Stationary, Envelopes, Forms, Printing	\$ 140.93	\$ 140.93	\$ 2,000.00	\$ 1,078.03	\$ -	\$ 2,000.00	\$ -	0%
110-46200-52351	Expense	Contractual Services	General Fund	Codes	Memberships	\$ 1,100.00	\$ 1,058.25	\$ 1,500.00	\$ 45.00	\$ -	\$ 1,500.00	\$ -	0%
110-46200-52391	Expense	Contractual Services	General Fund	Codes	Other Publicity, Subscriptions and Dues	\$ 2,100.00	\$ 1,960.07	\$ 3,134.30	\$ -	\$ -	\$ -	\$ (3,134.30)	-100%
110-46200-52451	Expense	Contractual Services	General Fund	Codes	Telephone	\$ 998.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46200-52452	Expense	Contractual Services	General Fund	Codes	Cellular	\$ 4,990.00	\$ 2,866.37	\$ 6,500.00	\$ 5,355.63	\$ -	\$ 8,500.00	\$ 2,000.00	31%
110-46200-52549	Expense	Contractual Services	General Fund	Codes	Other Professional Services	\$ 2,100.00	\$ -	\$ 6,100.00	\$ -	\$ -	\$ 6,000.00	\$ (100.00)	-2%
110-46200-52611	Expense	Contractual Services	General Fund	Codes	Repairs and Maintenance Motor Vehicles	\$ 21,809.00	\$ 5,770.68	\$ 29,850.01	\$ 1,460.50	\$ -	\$ 10,740.00	\$ (19,110.01)	-64%
110-46200-52691	Expense	Contractual Services	General Fund	Codes	Repair and Maintenance - Other	\$ -	\$ -	\$ 2,500.00	\$ -	\$ -	\$ -	\$ (2,500.00)	-100%
110-46200-52721	Expense	Contractual Services	General Fund	Codes	Office Equipment Contracts	\$ 61.39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46200-52800	Expense	Contractual Services	General Fund	Codes	TRAVEL	\$ 2,000.00	\$ 558.30	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46200-52831	Expense	Contractual Services	General Fund	Codes	Travel - Out of Town Expenses	\$ -	\$ -	\$ 2,100.00	\$ -	\$ -	\$ 2,000.00	\$ (100.00)	-5%
110-46200-52832	Expense	Contractual Services	General Fund	Codes	Meals and Entertainment	\$ 1,050.00	\$ 1,041.24	\$ 1,050.00	\$ 223.89	\$ -	\$ -	\$ (1,050.00)	-100%
110-46200-52833	Expense	Contractual Services	General Fund	Codes	Training	\$ 3,150.00	\$ 2,728.65	\$ 6,650.00	\$ 4,220.50	\$ -	\$ 5,000.00	\$ (1,650.00)	-25%
110-46200-52846	Expense	Contractual Services	General Fund	Codes	Food -Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46200-52942	Expense	Contractual Services	General Fund	Codes	Williamson County Animal Control	\$ 79,687.00	\$ 79,687.00	\$ 83,671.00	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	0%
110-46200-52943	Expense	Contractual Services	General Fund	Codes	Maury County Animal Control	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	\$ -	\$ -	\$ 20,000.00	\$ 3,000.00	18%
110-46200-53112	Expense	Supplies	General Fund	Codes	Office Supplies - General	\$ 11,080.00	\$ 10,810.46	\$ 5,994.34	\$ 387.37	\$ -	\$ 5,000.00	\$ (994.34)	-17%
110-46200-53141	Expense	Supplies	General Fund	Codes	Portable Electronic Devices	\$ 1,614.32	\$ -	\$ 1,000.00	\$ 9.99	\$ -	\$ -	\$ (1,000.00)	-100%
110-46200-53261	Expense	Supplies	General Fund	Codes	Clothing	\$ 1,994.96	\$ 1,994.96	\$ 4,060.00	\$ 3,066.38	\$ 124.36	\$ 2,585.00	\$ (1,475.00)	-36%
110-46200-53291	Expense	Supplies	General Fund	Codes	Other Operating Supplies	\$ 1,260.00	\$ 1,235.91	\$ 1,260.00	\$ 99.15	\$ -	\$ -	\$ (1,260.00)	-100%
110-46200-53311	Expense	Supplies	General Fund	Codes	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 10,600.00	\$ 6,832.63	\$ 10,000.00	\$ 2,943.59	\$ 7,056.41	\$ 10,000.00	\$ -	0%
110-46200-53391	Expense	Supplies	General Fund	Codes	Other Repair and Maintenance Supplies	\$ -	\$ -	\$ 149.99	\$ 149.99	\$ -	\$ -	\$ (149.99)	-100%
110-46200-53412	Expense	Supplies	General Fund	Codes	Hand Tools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250.00	\$ 1,250.00	0%
110-46200-55112	Expense	Fixed Charges	General Fund	Codes	PEP Insurance Coverage	\$ 1,605.00	\$ 1,114.68	\$ 1,605.00	\$ 5,162.79	\$ -	\$ 3,847.00	\$ 2,242.00	140%
110-46200-55161	Expense	Fixed Charges	General Fund	Codes	Workers Compensation Deductible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46200-55311	Expense	Fixed Charges	General Fund	Codes	Building and Office Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46200-57501	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Codes	Transfer out to IT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46200-57502	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Codes	Transfer out to GIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46200-57503	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Codes	Transfer out to Fleet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46200-57504	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Codes	Transfer out to Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46200-59411	Expense	Capital Outlay	General Fund	Codes	Vehicles	\$ -	\$ -	\$ 43,000.00	\$ 40,599.00	\$ -	\$ -	\$ (43,000.00)	-100%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
110-46300-59701	Expense	Capital Outlay	General Fund	Codes	Furniture	\$ -	\$ -	\$ 2,005.66	\$ 2,005.66	\$ -	\$ -	\$ (2,005.66)	-100%
110-46300-51111	Expense	Personal Services	General Fund	Engineering	Salaries	\$ 173,645.00	\$ 138,444.12	\$ 312,129.00	\$ 136,119.06	\$ -	\$ 298,563.00	\$ (13,566.00)	-4%
110-46300-51122	Expense	Personal Services	General Fund	Engineering	Wages	\$ 299,504.00	\$ 294,886.60	\$ 353,889.00	\$ 199,676.04	\$ -	\$ 384,197.00	\$ 30,308.00	9%
110-46300-51222	Expense	Personal Services	General Fund	Engineering	Hourly - Overtime	\$ 496.47	\$ 402.75	\$ 1,000.00	\$ 14.21	\$ -	\$ -	\$ (1,000.00)	-100%
110-46300-51311	Expense	Personal Services	General Fund	Engineering	Insurance opt Out	\$ 3,250.00	\$ 3,250.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46300-51341	Expense	Personal Services	General Fund	Engineering	Christmas Bonus	\$ 1,000.00	\$ 1,000.00	\$ 6,517.84	\$ 6,847.22	\$ -	\$ 7,272.00	\$ 754.16	12%
110-46300-51411	Expense	Personal Services	General Fund	Engineering	FICA	\$ 36,406.00	\$ 32,407.94	\$ 53,324.09	\$ 25,513.54	\$ -	\$ 52,787.00	\$ (537.09)	-1%
110-46300-51421	Expense	Personal Services	General Fund	Engineering	Health Insurance	\$ 104,434.00	\$ 100,578.02	\$ 150,567.00	\$ 77,315.02	\$ -	\$ 137,016.00	\$ (13,551.00)	-9%
110-46300-51431	Expense	Personal Services	General Fund	Engineering	Employee Retirement Plan	\$ 40,433.00	\$ 38,271.16	\$ 57,279.57	\$ 30,770.41	\$ -	\$ 80,320.00	\$ 23,040.43	40%
110-46300-51461	Expense	Personal Services	General Fund	Engineering	Workers Comp	\$ 11,345.00	\$ 9,344.96	\$ 10,878.00	\$ -	\$ -	\$ 11,700.00	\$ 822.00	8%
110-46300-51471	Expense	Personal Services	General Fund	Engineering	Unemployment Insurance	\$ 409.00	\$ 169.36	\$ 189.00	\$ 222.16	\$ -	\$ 1,348.00	\$ 1,159.00	613%
110-46300-51482	Expense	Personal Services	General Fund	Engineering	Tuition Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46300-51712	Expense	Personal Services	General Fund	Engineering	Drug Screening & Background Checks	\$ 410.64	\$ 310.64	\$ 500.00	\$ 228.33	\$ -	\$ -	\$ (500.00)	-100%
110-46300-52201	Expense	Contractual Services	General Fund	Engineering	Stationery, Envelopes, Forms, Printing	\$ 75.58	\$ 75.58	\$ 500.00	\$ 144.23	\$ -	\$ 300.00	\$ (200.00)	-40%
110-46300-52312	Expense	Contractual Services	General Fund	Engineering	Advertising and Publications- Marketing	\$ 68.78	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	0%
110-46300-52351	Expense	Contractual Services	General Fund	Engineering	Memberships	\$ 3,675.00	\$ 1,140.00	\$ 2,000.00	\$ 360.00	\$ -	\$ 2,000.00	\$ -	0%
110-46300-52441	Expense	Contractual Services	General Fund	Engineering	Gas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46300-52451	Expense	Contractual Services	General Fund	Engineering	Telephone	\$ -	\$ -	\$ 2,000.00	\$ 10.96	\$ -	\$ -	\$ (2,000.00)	-100%
110-46300-52452	Expense	Contractual Services	General Fund	Engineering	Cellular	\$ 10,500.00	\$ 9,507.74	\$ 10,500.00	\$ 3,037.77	\$ -	\$ 6,500.00	\$ (4,000.00)	-38%
110-46300-52541	Expense	Contractual Services	General Fund	Engineering	Consulting Engineering	\$ 4,000.00	\$ 3,402.51	\$ 20,000.00	\$ -	\$ -	\$ 35,000.00	\$ 15,000.00	75%
110-46300-52611	Expense	Contractual Services	General Fund	Engineering	Repairs and Maintenance Motor Vehicles	\$ 8,031.38	\$ 9,253.94	\$ 35,000.00	\$ 4,915.52	\$ -	\$ 28,710.00	\$ (6,290.00)	-18%
110-46300-52621	Expense	Contractual Services	General Fund	Engineering	Repairs and Maintenance Machinery and Equipment	\$ -	\$ -	\$ 13,000.00	\$ -	\$ -	\$ 13,000.00	\$ -	0%
110-46300-52691	Expense	Contractual Services	General Fund	Engineering	Repair and Maintenance - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,000.00)	-100%
110-46300-52721	Expense	Contractual Services	General Fund	Engineering	Office Equipment Contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46300-52800	Expense	Contractual Services	General Fund	Engineering	TRAVEL	\$ 2,119.66	\$ 1,608.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46300-52831	Expense	Contractual Services	General Fund	Engineering	Travel - Out of Town Expenses	\$ -	\$ -	\$ 7,000.00	\$ -	\$ 1,800.00	\$ 7,000.00	\$ -	0%
110-46300-52832	Expense	Contractual Services	General Fund	Engineering	Meals and Entertainment	\$ 1,575.00	\$ 1,545.31	\$ 2,000.00	\$ 419.58	\$ -	\$ -	\$ (2,000.00)	-100%
110-46300-52833	Expense	Contractual Services	General Fund	Engineering	Training	\$ 4,678.87	\$ 4,506.86	\$ 8,000.00	\$ 490.41	\$ 1,425.00	\$ 5,450.00	\$ (2,550.00)	-32%
110-46300-52846	Expense	Contractual Services	General Fund	Engineering	Food -Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	0%
110-46300-52991	Expense	Contractual Services	General Fund	Engineering	Other Contractual Services	\$ 5,000.00	\$ 2,141.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46300-53112	Expense	Supplies	General Fund	Engineering	Office Supplies -General	\$ 525.00	\$ 491.65	\$ 600.00	\$ 376.95	\$ -	\$ 1,600.00	\$ 1,000.00	167%
110-46300-53261	Expense	Supplies	General Fund	Engineering	Clothing	\$ 5,250.00	\$ 2,822.75	\$ 5,500.00	\$ 975.55	\$ 3,451.41	\$ 2,100.00	\$ (3,400.00)	-62%
110-46300-53291	Expense	Supplies	General Fund	Engineering	Other Operating Supplies	\$ 5,365.62	\$ 980.46	\$ 4,035.32	\$ 74.49	\$ -	\$ -	\$ (4,035.32)	-100%
110-46300-53311	Expense	Supplies	General Fund	Engineering	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 37,750.00	\$ 9,393.39	\$ 30,000.00	\$ 5,768.81	\$ 14,231.19	\$ 20,000.00	\$ (10,000.00)	-33%
110-46300-53391	Expense	Supplies	General Fund	Engineering	Other Repair and Maintenance Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46300-55112	Expense	Fixed Charges	General Fund	Engineering	PEP Insurance Coverage	\$ 1,440.00	\$ 348.13	\$ -	\$ 6,674.66	\$ -	\$ 6,644.00	\$ 6,644.00	0%
110-46300-55161	Expense	Fixed Charges	General Fund	Engineering	Workers Compensation Deductible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46300-57501	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Engineering	Transfer out to IT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46300-57502	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Engineering	Transfer out to GIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46300-57503	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Engineering	Transfer out to Fleet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46300-57602	Expense	Grants, Contributions, Indemnities, and Other	General Fund	Engineering	Operating Transfer Out To - Sanitation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
110-46300-59411	Expense	Capital Outlay	General Fund	Engineering	Vehicles	\$ -	\$ -	\$ 90,000.00	\$ 90,000.00	\$ -	\$ -	\$ (90,000.00)	-100%
110-46300-59701	Expense	Capital Outlay	General Fund	Engineering	Furniture	\$ -	\$ -	\$ 1,964.68	\$ 1,964.66	\$ -	\$ -	\$ (1,964.68)	-100%
<b>Total Expense</b>						<b>\$68,012,821.98</b>	<b>\$59,286,216.20</b>	<b>\$63,106,528.38</b>	<b>\$35,478,257.45</b>	<b>\$7,463,521.64</b>	<b>\$65,959,613.00</b>	<b>\$2,192,863.62</b>	<b>5%</b>
<b>Surplus / (Deficit)</b>											<b>\$ 917,484.00</b>		

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
121-43110-33551	Revenue	Intergovernmental	State Street Aid Fund	Streets	State Gasoline And Motor Fuel Tax	\$ 1,810,820.00	\$ 1,767,392.46	\$ 1,836,570.00	\$ 895,893.15	\$ -	\$ 2,156,147.00	\$ 319,577.00	17%
121-43110-33552	Revenue	Intergovernmental	State Street Aid Fund	Streets	State-City Streets And Transportation	\$ 92,823.00	\$ 91,894.97	\$ 92,000.00	\$ 45,716.44	\$ -	\$ 130,676.00	\$ 38,676.00	42%
121-43190-36110	Revenue	Other	State Street Aid Fund	State Street Aid	Interest Earnings	\$ 65,000.00	\$ 66,435.46	\$ 70,000.00	\$ 39,205.13	\$ -	\$ 50,000.00	\$ (20,000.00)	-29%
<b>Total Revenue</b>						<b>\$ 1,968,643.00</b>	<b>\$ 1,925,722.89</b>	<b>\$ 1,998,570.00</b>	<b>\$ 980,814.72</b>	<b>\$ -</b>	<b>\$ 2,336,823.00</b>	<b>\$ 338,253.00</b>	<b>17%</b>
121-43190-52681	Expense	Contractual Services	State Street Aid Fund	State Street Aid	Repair And Maintenance Roads And Streets	\$ 2,299,848.00	\$ 1,775,698.63	\$ 1,837,076.00	\$ 1,832,042.68	\$ 1,008,573.00	\$ 1,837,076.00	\$ -	0%
121-43190-56112	Expense	Debt Service	State Street Aid Fund	State Street Aid	Principal 2014 Series GO Bond RESERVE BLVD \$8.65K	\$ 36,851.00	\$ 36,850.05	\$ 39,150.00	\$ 39,150.00	\$ -	\$ 40,050.00	\$ 900.00	2%
121-43190-56113	Expense	Debt Service	State Street Aid Fund	State Street Aid	Principal 2014 Series GO Bond DUPLEX \$8.65K	\$ 82,299.00	\$ 82,297.85	\$ 82,650.00	\$ 82,650.00	\$ -	\$ 84,550.00	\$ 1,900.00	2%
121-43190-56231	Expense	Debt Service	State Street Aid Fund	State Street Aid	Principal 2016 Series CON \$3M	\$ 195,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
121-43190-56312	Expense	Debt Service	State Street Aid Fund	State Street Aid	Interest 2014 Series GO Bond RESERVE BLVD \$8.65K	\$ 29,071.00	\$ 29,044.83	\$ 12,759.00	\$ 12,758.62	\$ -	\$ 11,769.00	\$ (990.00)	-8%
121-43190-56313	Expense	Debt Service	State Street Aid Fund	State Street Aid	Interest 2014 Series GO Improve Bond DUPLEX \$8.65K	\$ 13,984.00	\$ 13,984.00	\$ 26,935.00	\$ 26,934.88	\$ -	\$ 24,845.00	\$ (2,090.00)	-8%
121-43190-56431	Expense	Debt Service	State Street Aid Fund	State Street Aid	Interest 2016 Series CON \$3M	\$ 3,582.00	\$ 3,574.75	\$ -	\$ -	\$ -	\$ -	\$ -	0%
121-48043-59123	Expense	Capital Outlay	State Street Aid Fund	Jim Warren Road (Port Royal To I65)	\$ -	\$ -	\$ 1,260,000.00	\$ 35,250.00	\$ -	\$ -	\$ -	\$ (35,250.00)	-100%
121-48044-59121	Expense	Capital Outlay	State Street Aid Fund	Mahlon Moore/Battle Creek Way	\$ -	\$ -	\$ 80,000.00	\$ 78,800.00	\$ -	\$ -	\$ -	\$ (80,000.00)	-100%
121-48044-59125	Expense	Capital Outlay	State Street Aid Fund	Mahlon Moore/Battle Creek Way	\$ -	\$ -	\$ 400,000.00	\$ -	\$ -	\$ -	\$ -	\$ (400,000.00)	-100%
<b>Total Expense</b>						<b>\$ 2,660,635.00</b>	<b>\$ 2,136,450.11</b>	<b>\$ 3,738,570.00</b>	<b>\$ 2,107,586.18</b>	<b>\$ 1,008,573.00</b>	<b>\$ 1,998,290.00</b>	<b>\$ (515,530.00)</b>	<b>-47%</b>
<b>Surplus / (Deficit)</b>												<b>\$ 338,533.00</b>	
124-43110-32670	Revenue	Licenses and Permits	Impact Fees Fund	Streets	Impact Fees	\$ 3,500,000.00	\$ 4,194,315.64	\$ 4,000,000.00	\$ 1,379,620.00	\$ -	\$ 1,310,312.00	\$ (2,689,688.00)	-67%
124-43110-36110	Revenue	Other	Impact Fees Fund	Streets	Interest Earnings	\$ 175,000.00	\$ 517,290.71	\$ 500,000.00	\$ 221,475.36	\$ -	\$ 150,000.00	\$ (350,000.00)	-70%
<b>Total Revenue</b>						<b>\$ 3,675,000.00</b>	<b>\$ 4,711,606.35</b>	<b>\$ 4,500,000.00</b>	<b>\$ 1,601,095.36</b>	<b>\$ -</b>	<b>\$ 1,460,312.00</b>	<b>\$ (3,039,688.00)</b>	<b>-68%</b>
124-43110-57606	Expense	Grants, Contributions, Indemnities, and Other	Impact Fees Fund	Streets	Operating Transfer Out To - Capital Projects Fund	\$ 4,700,000.00	\$ 4,700,000.00	\$ 3,480,000.00	\$ 1,740,000.00	\$ -	\$ 9,560,000.00	\$ 6,080,000.00	175%
124-43110-59852	Expense	Capital Outlay	Impact Fees Fund	Streets	Countess Roundabout	\$ 6,914.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Total Expense</b>						<b>\$ 4,706,914.00</b>	<b>\$ 4,700,000.00</b>	<b>\$ 3,480,000.00</b>	<b>\$ 1,740,000.00</b>	<b>\$ -</b>	<b>\$ 9,560,000.00</b>	<b>\$ 6,080,000.00</b>	<b>175%</b>
<b>Surplus / (Deficit)</b>												<b>\$ (8,099,688.00)</b>	
125-46050-31990	Revenue	Local Taxes	Adequate Facilities/Development Tax	Adequate Facilities	Adequate Facilities	\$ 1,900,331.00	\$ 3,533,450.00	\$ 2,000,000.00	\$ 962,602.00	\$ -	\$ 392,000.00	\$ (1,608,000.00)	-80%
125-46050-31991	Revenue	Local Taxes	Adequate Facilities/Development Tax	Adequate Facilities	Adequate Facilities - Roads	\$ 350,000.00	\$ 37,784.39	\$ 350,000.00	\$ 66,377.50	\$ -	\$ 396,338.00	\$ 46,338.00	13%
125-46050-33802	Revenue	Intergovernmental	Adequate Facilities/Development Tax	Adequate Facilities	Adequate Facilities - Wc	\$ 350,000.00	\$ 504,325.95	\$ 400,000.00	\$ 255,152.94	\$ -	\$ 337,603.00	\$ (62,397.00)	-16%
125-46050-36110	Revenue	Other	Adequate Facilities/Development Tax	Adequate Facilities	Interest Earnings	\$ 200,000.00	\$ 292,082.74	\$ 275,000.00	\$ 154,723.67	\$ -	\$ 60,000.00	\$ (215,000.00)	-78%
125-46050-36111	Revenue	Other	Adequate Facilities/Development Tax	Adequate Facilities	Interest-Trust Acct	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Total Revenue</b>						<b>\$ 2,840,331.00</b>	<b>\$ 4,367,643.08</b>	<b>\$ 3,025,000.00</b>	<b>\$ 1,438,856.11</b>	<b>\$ -</b>	<b>\$ 1,185,941.00</b>	<b>\$ (1,839,059.00)</b>	<b>-61%</b>
125-46050-56114	Expense	Debt Service	Adequate Facilities/Development Tax	Adequate Facilities	Principal 2014 Series GO Bond PORT ROYAL PK \$8.65K	\$ 206,360.00	\$ 206,359.18	\$ 213,150.00	\$ 213,150.00	\$ -	\$ 218,050.00	\$ 4,900.00	2%
125-46050-56221	Expense	Debt Service	Adequate Facilities/Development Tax	Adequate Facilities	Principal 2006 Series GO Bond -WC REC CTR \$5.385K	\$ 415,000.00	\$ 415,000.00	\$ 430,000.00	\$ 430,000.00	\$ -	\$ 90,000.00	\$ (340,000.00)	-79%
125-46050-56314	Expense	Debt Service	Adequate Facilities/Development Tax	Adequate Facilities	Interest 2014 Series GO Bond PORT ROYAL PK \$8.65K	\$ 74,898.00	\$ 74,895.93	\$ 69,464.00	\$ 69,463.63	\$ -	\$ 64,074.00	\$ (5,390.00)	-8%
125-46050-56421	Expense	Debt Service	Adequate Facilities/Development Tax	Adequate Facilities	Interest 2006 Series GO Bond -WC REC CTR \$5.385K	\$ 45,850.00	\$ 45,850.00	\$ 25,100.00	\$ 25,100.00	\$ -	\$ 3,600.00	\$ (21,500.00)	-86%
125-46050-57606	Expense	Grants, Contributions, Indemnities, and Other	Adequate Facilities/Development Tax	Adequate Facilities	Operating Transfer Out To - Capital Projects Fund	\$ 2,000,000.00	\$ 2,000,000.00	\$ 8,394,253.00	\$ 4,197,127.00	\$ -	\$ -	\$ (8,394,253.00)	-100%
<b>Total Expense</b>						<b>\$ 2,742,108.00</b>	<b>\$ 2,742,105.11</b>	<b>\$ 9,131,967.00</b>	<b>\$ 4,934,840.63</b>	<b>\$ -</b>	<b>\$ 375,724.00</b>	<b>\$ (8,756,243.00)</b>	<b>-96%</b>
<b>Surplus / (Deficit)</b>												<b>\$ 810,217.00</b>	
140-47210-31920	Revenue	Other	Tourism Fund	Tourism	Room Occupancy - Hotel/Motel Tax	\$ 400,000.00	\$ 410,177.31	\$ 410,000.00	\$ 182,179.82	\$ -	\$ 400,000.00	\$ (10,000.00)	-2%
140-47210-36110	Revenue	Other	Tourism Fund	Tourism	Interest Earnings	\$ 15,000.00	\$ 30,705.32	\$ 30,000.00	\$ 12,358.74	\$ -	\$ 18,000.00	\$ (12,000.00)	-40%
140-47210-36401	Revenue	Other	Tourism Fund	Tourism	Misc Refunds & Rebates	\$ -	\$ -	\$ -	\$ 111.94	\$ -	\$ -	\$ -	0%
<b>Total Revenue</b>						<b>\$ 415,000.00</b>	<b>\$ 440,882.63</b>	<b>\$ 440,000.00</b>	<b>\$ 194,650.50</b>	<b>\$ -</b>	<b>\$ 418,000.00</b>	<b>\$ (22,000.00)</b>	<b>-5%</b>
140-47210-52312	Expense	Contractual Services	Tourism Fund	Tourism	Advertising And Publications - Marketing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,850.00	\$ 13,850.00	0%
140-47210-52361	Expense	Contractual Services	Tourism Fund	Tourism	Public Relations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,100.00	\$ 4,100.00	0%
140-47210-52550	Expense	Contractual Services	Tourism Fund	Tourism	Tourism And Economic Development	\$ -	\$ -	\$ 90,000.00	\$ 90,000.00	\$ -	\$ 10,000.00	\$ (80,000.00)	-89%
140-47210-52551	Expense	Contractual Services	Tourism Fund	Tourism	Rippavilla ( Battle Of Franklin Trust)	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ (50,000.00)	-100%
140-47210-52552	Expense	Contractual Services	Tourism Fund	Tourism	WCCVB	\$ 100,000.00	\$ 96,036.00	\$ 152,500.00	\$ 163,804.40	\$ -	\$ 160,000.00	\$ 7,500.50	5%
140-47210-52651	Expense	Contractual Services	Tourism Fund	Tourism	Repairs & Maintenance Grounds & Ground Improvement	\$ 25,000.00	\$ -	\$ 50,000.00	\$ -	\$ -	\$ 25,000.00	\$ (25,000.00)	-50%
140-47210-52661	Expense	Contractual Services	Tourism Fund	Tourism	Repair And Maintenance Buildings	\$ 25,000.00	\$ 12,738.33	\$ -	\$ -	\$ -	\$ -	\$ -	0%
140-47210-52723	Expense	Contractual Services	Tourism Fund	Tourism	Subscription Services	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
140-47210-52991	Expense	Contractual Services	Tourism Fund	Tourism	Other Contractual Services	\$ 12,000.00	\$ 10,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	0%
140-47210-55112	Expense	Fixed Charges	Tourism Fund	Tourism	PEP Insurance Coverage	\$ 9,575.00	\$ 7,574.77	\$ 6,757.00	\$ 7,747.32	\$ -	\$ 7,978.00	\$ 1,221.00	18%
140-47210-57909	Expense	Grants, Contributions, Indemnities, and Other	Tourism Fund	Tourism	Other Grants, Contributions And Indemnities	\$ -	\$ -	\$ 95,000.00	\$ 95,000.00	\$ -	\$ -	\$ (95,000.00)	-100%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
140-47210-59859	Expense	Capital Outlay	Tourism Fund	Tourism	Building Improvements	\$ 84,000.00	\$ 67,202.29	\$ -	\$ -	\$ -	\$ -	\$ -	0%
140-47210-59859	Expense	Capital Outlay	Tourism Fund	Tourism	Building Improvements	\$ 84,000.00	\$ 67,202.29	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Total Expense</b>						<b>\$ 404,757.00</b>	<b>\$ 310,753.68</b>	<b>\$ 544,257.00</b>	<b>\$ 456,551.72</b>	<b>\$ -</b>	<b>\$ 320,928.00</b>	<b>\$ (223,329.00)</b>	<b>-41%</b>
<b>Surplus / (Deficit)</b>											<b>\$ 97,072.00</b>		

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
150-3000-36110	Revenue	Other	CERF - Rolling Stock Capital	Revenues	Interest Earnings	\$ 8,000.00	\$ 6,307.32	\$ -	\$ 48,812.09	\$ -	\$ -	\$ -	0%
150-41310-36964	Revenue	Other	CERF - Rolling Stock Capital	Administration	Operating Transfer In for CEP	\$ -	\$ 2,506.25	\$ -	\$ -	\$ -	\$ -	\$ -	0%
150-42100-36964	Revenue	Other	CERF - Rolling Stock Capital	Police	Operating Transfer In for CEP	\$ 884,166.11	\$ 884,166.11	\$ -	\$ -	\$ -	\$ -	\$ -	0%
150-42200-36964	Revenue	Other	CERF - Rolling Stock Capital	Fire	Operating Transfer In for CEP	\$ 1,628,348.89	\$ 1,628,348.89	\$ -	\$ -	\$ -	\$ -	\$ -	0%
150-43110-36964	Revenue	Other	CERF - Rolling Stock Capital	Streets	Operating Transfer In for CEP	\$ 158,346.00	\$ 211,128.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
150-44700-36964	Revenue	Other	CERF - Rolling Stock Capital	Parks Maintenance	Operating Transfer In for CEP	\$ -	\$ 29,540.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
150-44800-36964	Revenue	Other	CERF - Rolling Stock Capital	Library	Operating Transfer In for CEP	\$ -	\$ 344.50	\$ -	\$ -	\$ -	\$ -	\$ -	0%
150-46100-36964	Revenue	Other	CERF - Rolling Stock Capital	Planning	Operating Transfer In for CEP	\$ -	\$ 3,842.25	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Total Revenue</b>						<b>\$ 2,678,861.00</b>	<b>\$ 2,766,183.32</b>	<b>\$ -</b>	<b>\$ 48,812.09</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
150-42100-59411	Expense	Capital Outlay	CERF - Rolling Stock Capital	Police	Vehicles	\$ 1,084,166.11	\$ 594,057.83	\$ 574,701.78	\$ 549,571.78	\$ -	\$ -	\$ (574,701.78)	-100%
150-42200-59411	Expense	Capital Outlay	CERF - Rolling Stock Capital	Fire	Vehicles	\$ 1,720,939.84	\$ 120,939.84	\$ 1,235,000.00	\$ -	\$ -	\$ 595,852.00	\$ (639,148.00)	-52%
150-43110-59411	Expense	Capital Outlay	CERF - Rolling Stock Capital	Streets	Vehicles	\$ 189,651.24	\$ 189,651.24	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Total Expense</b>						<b>\$ 2,994,757.19</b>	<b>\$ 904,648.91</b>	<b>\$ 1,809,701.78</b>	<b>\$ 549,571.78</b>	<b>\$ -</b>	<b>\$ 595,852.00</b>	<b>\$ (1,213,849.78)</b>	<b>-67%</b>
<b>Surplus / (Deficit)</b>												<b>\$ (595,852.00)</b>	
210-43200-34410	Revenue	Charges for Services	Sanitation Fund	Sanitation	Residential And Commercial Collection	\$ 2,367,784.00	\$ 2,393,161.20	\$ 2,984,278.00	\$ 1,688,381.55	\$ -	\$ 3,150,155.00	\$ 165,877.00	6%
210-43200-34440	Revenue	Charges for Services	Sanitation Fund	Sanitation	Recycling Collection	\$ 960,708.00	\$ 973,888.10	\$ 975,000.00	\$ 591,229.87	\$ -	\$ 1,229,450.00	\$ 254,450.00	26%
210-43200-34490	Revenue	Charges for Services	Sanitation Fund	Sanitation	City Sanitation Services	\$ 1,634,718.00	\$ 1,669,276.87	\$ 1,650,000.00	\$ 848,746.46	\$ -	\$ 1,254,738.00	\$ (395,262.00)	-24%
210-43200-34491	Revenue	Charges for Services	Sanitation Fund	Sanitation	Recycling - Penalty For Late Payment	\$ -	\$ (25.00)	\$ -	\$ -	\$ -	\$ -	\$ -	0%
210-43200-34492	Revenue	Charges for Services	Sanitation Fund	Sanitation	Bulky Waste Pickup Fee	\$ 41,250.00	\$ 56,502.50	\$ 45,000.00	\$ 34,024.75	\$ -	\$ 60,000.00	\$ 15,000.00	33%
210-43200-36110	Revenue	Other	Sanitation Fund	Sanitation	Interest Earnings	\$ 500.00	\$ 95,539.32	\$ 70,000.00	\$ 42,709.81	\$ -	\$ 45,000.00	\$ (25,000.00)	-36%
210-43200-36300	Revenue	Other	Sanitation Fund	Sanitation	Sale Of Surplus Property	\$ -	\$ 5,801.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
210-43200-36401	Revenue	Other	Sanitation Fund	Sanitation	Misc Refunds & Rebates	\$ -	\$ 490.37	\$ -	\$ 4.25	\$ -	\$ -	\$ -	0%
210-43200-36961	Revenue	Other	Sanitation Fund	Sanitation	Operating Transfer In From General Fund	\$ 21,000.00	\$ -	\$ 385,460.00	\$ -	\$ -	\$ -	\$ (385,460.00)	-100%
210-43200-37299	Revenue	Utility Service Charges	Sanitation Fund	Sanitation	Miscellaneous	\$ 21,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Total Revenue</b>						<b>\$ 5,025,960.00</b>	<b>\$ 5,194,634.36</b>	<b>\$ 6,109,738.00</b>	<b>\$ 3,205,096.69</b>	<b>\$ -</b>	<b>\$ 5,739,343.00</b>	<b>\$ (370,395.00)</b>	<b>-6%</b>
210-41990-51111	Expense	Personal Services	Sanitation Fund	Other General Government Services	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,451.00	\$ 113,451.00	0%
210-41990-51113	Expense	Personal Services	Sanitation Fund	Other General Government Services	Elected Officials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 549.00	\$ 549.00	0%
210-41990-51114	Expense	Personal Services	Sanitation Fund	Other General Government Services	Board & Committee Members	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30.00	\$ 30.00	0%
210-41990-51122	Expense	Personal Services	Sanitation Fund	Other General Government Services	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,880.00	\$ 40,880.00	0%
210-41990-51221	Expense	Personal Services	Sanitation Fund	Other General Government Services	Old Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14.00	\$ 14.00	0%
210-41990-51222	Expense	Personal Services	Sanitation Fund	Other General Government Services	Hourly - Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170.00	\$ 170.00	0%
210-41990-51341	Expense	Personal Services	Sanitation Fund	Other General Government Services	Christmas Bonus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,396.00	\$ 1,396.00	0%
210-41990-51411	Expense	Personal Services	Sanitation Fund	Other General Government Services	FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,953.00	\$ 11,953.00	0%
210-41990-51421	Expense	Personal Services	Sanitation Fund	Other General Government Services	Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,964.00	\$ 27,964.00	0%
210-41990-51431	Expense	Personal Services	Sanitation Fund	Other General Government Services	Employee Retirement Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,863.00	\$ 17,863.00	0%
210-41990-51461	Expense	Personal Services	Sanitation Fund	Other General Government Services	Workers Comp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,079.00	\$ 1,079.00	0%
210-41990-51471	Expense	Personal Services	Sanitation Fund	Other General Government Services	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 277.00	\$ 277.00	0%
210-41990-51482	Expense	Personal Services	Sanitation Fund	Other General Government Services	Tuition Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 364.00	\$ 364.00	0%
210-41990-51502	Expense	Personal Services	Sanitation Fund	Other General Government Services	Appreciations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30.00	\$ 30.00	0%
210-41990-51503	Expense	Personal Services	Sanitation Fund	Other General Government Services	Picnics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150.00	\$ 150.00	0%
210-41990-51711	Expense	Personal Services	Sanitation Fund	Other General Government Services	Election Officials, Office Clerks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750.00	\$ 750.00	0%
210-41990-51712	Expense	Personal Services	Sanitation Fund	Other General Government Services	Drug Screening & Background Checks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 129.00	\$ 129.00	0%
210-41990-52111	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 780.00	\$ 780.00	0%
210-41990-52201	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Stationery, Envelopes, Forms, Printing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37.00	\$ 37.00	0%
210-41990-52202	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Printing & Mailing Services - Billing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140.00	\$ 140.00	0%
210-41990-52311	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Publication Of Formal And Legal Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400.00	\$ 400.00	0%
210-41990-52312	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Advertising And Publications- Marketing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15.00	\$ 15.00	0%
210-41990-52331	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,813.00	\$ 2,813.00	0%
210-41990-52351	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Memberships	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,203.00	\$ 1,203.00	0%
210-41990-52411	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Electric	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 520.00	\$ 520.00	0%
210-41990-52421	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110.00	\$ 110.00	0%
210-41990-52441	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Gas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 172.00	\$ 172.00	0%
210-41990-52451	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450.00	\$ 450.00	0%
210-41990-52452	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Cellular	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 993.00	\$ 993.00	0%
210-41990-52481	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Stormwater Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111.00	\$ 111.00	0%
210-41990-52521	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	0%
210-41990-52531	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Accounting And Auditing Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,200.00	\$ 2,200.00	0%
210-41990-52541	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Consulting Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250.00	\$ 250.00	0%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
210-41990-52545	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Consultant'S Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325.00	\$ 325.00	0%
210-41990-52549	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Other Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,500.00	\$ 8,500.00	0%
210-41990-52550	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Tourism And Economic Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600.00	\$ 600.00	0%
210-41990-52611	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Repairs And Maintenance Motor Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,401.00	\$ 1,401.00	0%
210-41990-52621	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Repairs And Maintenance Machinery And Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20.00	\$ 20.00	0%
210-41990-52651	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Repairs & Maintenance Grounds & Ground Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900.00	\$ 900.00	0%
210-41990-52661	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Repair And Maintenance Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,674.00	\$ 5,674.00	0%
210-41990-52691	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Repair And Maintenance - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600.00	\$ 600.00	0%
210-41990-52721	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Office Equipment Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,450.00	\$ 1,450.00	0%
210-41990-52722	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Contract It Operation/Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,713.00	\$ 5,713.00	0%
210-41990-52723	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Subscription Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,920.00	\$ 2,920.00	0%
210-41990-52724	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,660.00	\$ 1,660.00	0%
210-41990-52725	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Software Support Contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,721.00	\$ 8,721.00	0%
210-41990-52728	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Security Cameras & Alarms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 999.00	\$ 999.00	0%
210-41990-52831	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Travel - Out Of Town Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,408.00	\$ 1,408.00	0%
210-41990-52832	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Meals And Entertainment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 630.00	\$ 630.00	0%
210-41990-52833	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,871.00	\$ 1,871.00	0%
210-41990-52841	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Lodging	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,350.00	\$ 1,350.00	0%
210-41990-52843	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Car Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20.00	\$ 20.00	0%
210-41990-52846	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Food -Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 240.00	\$ 240.00	0%
210-41990-52851	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Licenses & Certifications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 366.00	\$ 366.00	0%
210-41990-52916	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Document Recordation Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4.00	\$ 4.00	0%
210-41990-52991	Expense	Contractual Services	Sanitation Fund	Other General Government Services	Other Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 415.00	\$ 415.00	0%
210-41990-53112	Expense	Supplies	Sanitation Fund	Other General Government Services	Office Supplies - General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 974.00	\$ 974.00	0%
210-41990-53139	Expense	Supplies	Sanitation Fund	Other General Government Services	Other Computer Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 620.00	\$ 620.00	0%
210-41990-53141	Expense	Supplies	Sanitation Fund	Other General Government Services	Portable Electronic Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 453.00	\$ 453.00	0%
210-41990-53142	Expense	Supplies	Sanitation Fund	Other General Government Services	Desktop Monitor And Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 182.00	\$ 182.00	0%
210-41990-53149	Expense	Supplies	Sanitation Fund	Other General Government Services	Misc Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,343.00	\$ 1,343.00	0%
210-41990-53241	Expense	Supplies	Sanitation Fund	Other General Government Services	Janitorial Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700.00	\$ 700.00	0%
210-41990-53251	Expense	Supplies	Sanitation Fund	Other General Government Services	Educational Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5.00	\$ 5.00	0%
210-41990-53261	Expense	Supplies	Sanitation Fund	Other General Government Services	Clothing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 652.00	\$ 652.00	0%
210-41990-53291	Expense	Supplies	Sanitation Fund	Other General Government Services	Other Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 682.00	\$ 682.00	0%
210-41990-53293	Expense	Supplies	Sanitation Fund	Other General Government Services	Other Operating Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50.00	\$ 50.00	0%
210-41990-53311	Expense	Supplies	Sanitation Fund	Other General Government Services	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 997.00	\$ 997.00	0%
210-41990-53391	Expense	Supplies	Sanitation Fund	Other General Government Services	Other Repair And Maintenance Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 210.00	\$ 210.00	0%
210-41990-53411	Expense	Supplies	Sanitation Fund	Other General Government Services	Consumables For Tools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10.00	\$ 10.00	0%
210-41990-53412	Expense	Supplies	Sanitation Fund	Other General Government Services	Hand Tools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95.00	\$ 95.00	0%
210-41990-53441	Expense	Supplies	Sanitation Fund	Other General Government Services	Safety Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15.00	\$ 15.00	0%
210-41990-53711	Expense	Supplies	Sanitation Fund	Other General Government Services	Food And Beverage Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13.00	\$ 13.00	0%
210-41990-55112	Expense	Fixed Charges	Sanitation Fund	Other General Government Services	PEP Insurance Coverage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,222.00	\$ 3,222.00	0%
210-41990-55161	Expense	Fixed Charges	Sanitation Fund	Other General Government Services	Worker'S Comp Deductible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20.00	\$ 20.00	0%
210-41990-55314	Expense	Fixed Charges	Sanitation Fund	Other General Government Services	Storage Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 252.00	\$ 252.00	0%
210-41990-55331	Expense	Fixed Charges	Sanitation Fund	Other General Government Services	Machinery And Equipment Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20.00	\$ 20.00	0%
210-41990-55931	Expense	Fixed Charges	Sanitation Fund	Other General Government Services	Bank Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 640.00	\$ 640.00	0%
210-41990-55932	Expense	Fixed Charges	Sanitation Fund	Other General Government Services	Merchant Service Credit Card Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800.00	\$ 800.00	0%
210-41990-56929	Expense	Debt Service	Sanitation Fund	Other General Government Services	Fees On Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70.00	\$ 70.00	0%
210-41990-57204	Expense	Grants, Contributions, Indemnities, and Other	Sanitation Fund	Other General Government Services	Transportation Subsidy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450.00	\$ 450.00	0%
210-41990-57205	Expense	Grants, Contributions, Indemnities, and Other	Sanitation Fund	Other General Government Services	Historic Commission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300.00	\$ 300.00	0%
210-43200-51111	Expense	Personal Services	Sanitation	Sanitation	Salaries	\$ 8,997.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
210-43200-51122	Expense	Personal Services	Sanitation Fund	Sanitation	Wages	\$ 314,895.00	\$ 303,023.29	\$ 321,781.00	\$ 167,750.11	\$ -	\$ 381,743.00	\$ 59,962.00	19%
210-43200-51151	Expense	Personal Services	Sanitation Fund	Sanitation	Other Salaries	\$ 6,700.00	\$ -	\$ 1,800.00	\$ -	\$ -	\$ 2,000.00	\$ 200.00	11%
210-43200-51222	Expense	Personal Services	Sanitation Fund	Sanitation	Hourly - Overtime	\$ 4,000.00	\$ 275.95	\$ 3,500.00	\$ 260.10	\$ -	\$ 3,500.00	\$ -	0%
210-43200-51311	Expense	Personal Services	Sanitation Fund	Sanitation	Insurance Opt Out	\$ 2,400.00	\$ 2,300.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
210-43200-51341	Expense	Personal Services	Sanitation Fund	Sanitation	Christmas Bonus	\$ 1,000.00	\$ 1,000.00	\$ 4,073.65	\$ 3,793.21	\$ -	\$ 5,015.00	\$ 941.35	23%
210-43200-51411	Expense	Personal Services	Sanitation Fund	Sanitation	FICA	\$ 24,709.00	\$ 22,975.55	\$ 26,465.34	\$ 12,792.89	\$ -	\$ 23,587.00	\$ 3,121.66	12%
210-43200-51421	Expense	Personal Services	Sanitation Fund	Sanitation	Health Insurance	\$ 68,062.00	\$ 62,862.68	\$ 79,649.00	\$ 57,821.28	\$ -	\$ 104,431.00	\$ 24,782.00	31%
210-43200-51431	Expense	Personal Services	Sanitation Fund	Sanitation	Employee Retirement Plan	\$ 28,489.00	\$ 27,040.37	\$ 29,472.02	\$ 15,427.80	\$ -	\$ 45,019.00	\$ 15,546.98	53%
210-43200-51461	Expense	Personal Services	Sanitation Fund	Sanitation	Workers Comp	\$ 11,927.00	\$ 7,261.31	\$ 9,042.00	\$ -	\$ -	\$ 16,314.00	\$ 7,272.00	80%
210-43200-51471	Expense	Personal Services	Sanitation Fund	Sanitation	Unemployment Insurance	\$ 957.00	\$ 125.90	\$ 1,265.00	\$ 942.59	\$ -	\$ 896.00	\$ 770.00	61%
210-43200-51712	Expense	Personal Services	Sanitation Fund	Sanitation	Drug Screening & Background Checks	\$ 400.00	\$ 232.14	\$ 1,000.00	\$ 236.00	\$ -	\$ -	\$ (1,000.00)	-100%
210-43200-52452	Expense	Contractual Services	Sanitation Fund	Sanitation	Cellular	\$ 2,613.00	\$ 2,852.65	\$ 1,500.00	\$ 1,418.68	\$ -	\$ 3,000.00	\$ 1,500.00	100%
210-43200-52461	Expense	Contractual Services	Sanitation Fund	Sanitation	Stormwater Fees	\$ 1,200.00	\$ 920.75	\$ 2,950.00	\$ 1,501.51	\$ -	\$ -	\$ (2,950.00)	-100%
210-43200-52611	Expense	Contractual Services	Sanitation Fund	Sanitation	Repairs And Maintenance Motor Vehicles	\$ 117,835.00	\$ 64,386.74	\$ 99,000.00	\$ 36,903.58	\$ -	\$ 100,699.00	\$ 1,699.00	2%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
210-43200-52621	Expense	Contractual Services	Sanitation Fund	Sanitation	Repairs And Maintenance Machinery And Equipment	\$ 1,000.00	\$ 266.95	\$ 60,000.00	\$ 211.96	\$ -	\$ 20,000.00	\$ (40,000.00)	-67%
210-43200-52651	Expense	Contractual Services	Sanitation Fund	Sanitation	Repairs & Maintenance Grounds & Ground Improvement	\$ 1,000.00	\$ 892.82	\$ 1,000.00	\$ 360.00	\$ -	\$ 1,500.00	\$ 500.00	50%
210-43200-52653	Expense	Contractual Services	Sanitation Fund	Sanitation	Tree Trimming	\$ 3,400.00	\$ 2,200.00	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	0%
210-43200-52691	Expense	Contractual Services	Sanitation Fund	Sanitation	Repair And Maintenance - Other	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ (2,000.00)	-100%
210-43200-52832	Expense	Contractual Services	Sanitation Fund	Sanitation	Meals And Entertainment	\$ 1,000.00	\$ 270.35	\$ 600.00	\$ 144.00	\$ -	\$ -	\$ (600.00)	-100%
210-43200-52846	Expense	Contractual Services	Sanitation Fund	Sanitation	Food -Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600.00	\$ 600.00	0%
210-43200-52952	Expense	Contractual Services	Sanitation Fund	Sanitation	Brush Disposal & Brush Grinding	\$ 85,750.00	\$ 55,025.00	\$ 138,000.00	\$ -	\$ -	\$ 138,000.00	\$ -	0%
210-43200-52956	Expense	Contractual Services	Sanitation Fund	Sanitation	Marshall County Recycling Processing Fees	\$ 166,102.00	\$ 142,840.10	\$ 144,000.00	\$ 83,889.65	\$ 56,110.35	\$ 150,000.00	\$ 6,000.00	4%
210-43200-52957	Expense	Contractual Services	Sanitation Fund	Sanitation	Waste Management Recycling Fees	\$ 934,355.00	\$ 982,103.52	\$ 1,060,320.00	\$ 588,031.36	\$ 11,968.64	\$ 1,084,682.00	\$ 24,362.00	2%
210-43200-52958	Expense	Contractual Services	Sanitation Fund	Sanitation	Waste Management Garbage Fees	\$ 2,858,259.00	\$ 2,786,668.63	\$ 3,200,000.00	\$ 1,719,286.80	\$ 80,713.20	\$ 3,163,802.00	\$ (36,198.00)	-1%
210-43200-52991	Expense	Contractual Services	Sanitation Fund	Sanitation	Other Contractual Services	\$ 129,550.00	\$ 62,664.60	\$ 64,680.00	\$ 34,603.25	\$ 25,396.75	\$ 71,148.00	\$ 6,468.00	10%
210-43200-53261	Expense	Supplies	Sanitation Fund	Sanitation	Clothing	\$ 7,000.00	\$ 5,721.98	\$ 6,000.00	\$ 4,523.96	\$ -	\$ 6,500.00	\$ 500.00	8%
210-43200-53311	Expense	Supplies	Sanitation Fund	Sanitation	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 65,444.00	\$ 38,649.19	\$ 47,000.00	\$ 25,346.89	\$ 4,778.03	\$ 55,000.00	\$ 8,000.00	17%
210-43200-53411	Expense	Supplies	Sanitation Fund	Sanitation	Consumables For Tools	\$ 400.00	\$ -	\$ -	\$ -	\$ -	\$ 400.00	\$ 400.00	0%
210-43200-53412	Expense	Supplies	Sanitation Fund	Sanitation	Hand Tools	\$ 1,000.00	\$ 697.93	\$ 400.00	\$ 161.38	\$ -	\$ -	\$ (400.00)	-100%
210-43200-53441	Expense	Supplies	Sanitation Fund	Sanitation	Safety Supplies	\$ -	\$ -	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	\$ -	0%
210-43200-53711	Expense	Supplies	Sanitation Fund	Sanitation	Food And Beverage Supplies	\$ 687.00	\$ 184.80	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	0%
210-43200-55112	Expense	Fixed Charges	Sanitation Fund	Sanitation	PEP Insurance Coverage	\$ 4,417.00	\$ 287.84	\$ 1,000.00	\$ 11,834.12	\$ -	\$ 11,147.00	\$ 10,147.00	1015%
210-43200-55113	Expense	Fixed Charges	Sanitation Fund	Sanitation	PEP Deductible	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
210-43200-55161	Expense	Fixed Charges	Sanitation Fund	Sanitation	Worker's Comp Deductible	\$ 600.00	\$ 174.74	\$ -	\$ -	\$ -	\$ -	\$ -	0%
210-43200-55932	Expense	Fixed Charges	Sanitation Fund	Sanitation	Merchant Service Credit Card Fees	\$ 3,500.00	\$ 3,746.87	\$ 4,300.00	\$ 2,379.43	\$ -	\$ -	\$ (4,300.00)	-100%
210-43200-57411	Expense	Grants, Contributions, Indemnities, and Other	Sanitation Fund	Sanitation	Bad Debt Expense	\$ -	\$ 9,563.66	\$ -	\$ -	\$ -	\$ -	\$ -	0%
210-43200-59411	Expense	Capital Outlay	Sanitation Fund	Sanitation	Vehicles	\$ -	\$ -	\$ 598,578.99	\$ 516,430.00	\$ -	\$ -	\$ (598,578.99)	-100%
210-44700-52651	Expense	Contractual Services	Sanitation Fund	Parks Maintenance	Repairs & Maintenance Grounds & Ground Improvement	\$ 549,982.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Total Expense</b>						<b>\$ 5,408,630.00</b>	<b>\$ 4,588,216.31</b>	<b>\$ 5,914,938.00</b>	<b>\$ 3,285,201.35</b>	<b>\$ 178,966.97</b>	<b>\$ 5,690,488.00</b>	<b>\$ (224,450.00)</b>	<b>-4%</b>
<b>Surplus / (Deficit)</b>											<b>\$ 48,855.00</b>		
311-30000-36110	Revenue	Other	18-75 Capital Projects Fund	Revenues	Interest Earnings	\$ 900,000.00	\$ 842,519.90	\$ 900,000.00	\$ 397,092.22	\$ -	\$ 400,000.00	\$ 2,907.78	-56%
311-30000-36115	Revenue	Other	18-75 Capital Projects Fund	Revenues	Rj Investment Interest	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
311-30000-36130	Revenue	Other	18-75 Capital Projects Fund	Revenues	Gain Or Loss On Investments	\$ -	\$ 768,215.26	\$ -	\$ 400,347.59	\$ -	\$ 60,000.00	\$ -	0%
311-30000-36135	Revenue	Other	18-75 Capital Projects Fund	Revenues	Gain Or Loss On Investment 2024	\$ -	\$ 941,415.23	\$ -	\$ 513,061.53	\$ -	\$ 100,000.00	\$ -	0%
311-30000-36922	Revenue	Other	18-75 Capital Projects Fund	Revenues	Loan Proceeds	\$ 41,000,000.00	\$ 40,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
311-30000-36961	Revenue	Other	18-75 Capital Projects Fund	Revenues	Operating Transfer In From General Fund	\$ 6,300,000.00	\$ 6,369,321.06	\$ 8,172,947.02	\$ -	\$ -	\$ 9,614,164.00	\$ 0.10	10%
311-48001-36401	Revenue	Other	18-75 Capital Projects Fund	Police HQ	Misc Refunds & Rebates	\$ -	\$ 3,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
311-48002-36500	Revenue	Other	18-75 Capital Projects Fund	Buckner Lane	Contribution From Developer	\$ -	\$ 569,949.00	\$ -	\$ 108,000.00	\$ -	\$ -	\$ -	0%
311-48002-36980	Revenue	Other	18-75 Capital Projects Fund	Buckner Lane	Miscellaneous Income	\$ -	\$ 5,166.05	\$ -	\$ -	\$ -	\$ -	\$ -	0%
311-48004-32671	Revenue	Licenses and Permits	18-75 Capital Projects Fund	Buckner Ln North	June Lake Bucker Assessment	\$ 300,000.00	\$ -	\$ -	\$ 12,769.40	\$ -	\$ -	\$ -	0%
311-48004-32672	Revenue	Licenses and Permits	18-75 Capital Projects Fund	Buckner Ln North	June Lake City Assessment	\$ 120,000.00	\$ 106,017.30	\$ -	\$ 16,417.80	\$ -	\$ -	\$ -	0%
311-48005-33452	Revenue	Intergovernmental	18-75 Capital Projects Fund	Harvey Park Greenway	Parks & Rec Grants	\$ 5,422.00	\$ 19,410.00	\$ 448,000.00	\$ 695.04	\$ -	\$ -	\$ (1,100)	-100%
<b>Total Revenue</b>						<b>\$ 48,641,422.00</b>	<b>\$ 49,625,513.80</b>	<b>\$ 9,520,947.02</b>	<b>\$ 1,448,383.58</b>	<b>\$ -</b>	<b>\$ 10,174,164.00</b>	<b>\$ 2,906.88</b>	<b>7%</b>
311-48001-59000	Expense	Capital Outlay	18-75 Capital Projects Fund	Police HQ	Capital Outlay	\$ 429,880.00	\$ 198,877.07	\$ 5,798.35	\$ 5,798.35	\$ -	\$ -	\$ (5,798.35)	-100%
311-48001-59125	Expense	Capital Outlay	18-75 Capital Projects Fund	Police HQ	Capital Site Construction	\$ 24,499,345.00	\$ 15,221,830.35	\$ 19,914.75	\$ 19,914.75	\$ -	\$ -	\$ (19,914.75)	-100%
311-48001-59391	Expense	Capital Outlay	18-75 Capital Projects Fund	Police HQ	Capital Installation	\$ 2,071,190.00	\$ 1,688,376.70	\$ 338,209.40	\$ 338,209.40	\$ -	\$ -	\$ (338,209.40)	-100%
311-48002-59123	Expense	Capital Outlay	18-75 Capital Projects Fund	Buckner Lane	Capital Design	\$ 971,088.00	\$ 736,870.58	\$ 180,777.42	\$ 180,777.42	\$ -	\$ -	\$ (180,777.42)	-100%
311-48002-59125	Expense	Capital Outlay	18-75 Capital Projects Fund	Buckner Lane	Capital Site Construction	\$ 25,120,507.60	\$ 7,127,032.72	\$ 14,964,322.17	\$ 5,886,019.35	\$ -	\$ -	\$ (14,964,322.17)	-100%
311-48002-59131	Expense	Capital Outlay	18-75 Capital Projects Fund	Buckner Lane	Capital Easement Acquisition	\$ 5,237,676.00	\$ 147,927.65	\$ 109,748.35	\$ -	\$ -	\$ -	\$ (109,748.35)	-100%
311-48002-59133	Expense	Capital Outlay	18-75 Capital Projects Fund	Buckner Lane	Capital Utility Relocation CEI	\$ 500,000.00	\$ 3,996.00	\$ 496,004.00	\$ 202,037.53	\$ -	\$ -	\$ (496,004.00)	-100%
311-48002-59391	Expense	Capital Outlay	18-75 Capital Projects Fund	Buckner Lane	Capital Installation	\$ 730,000.00	\$ 925.00	\$ 429,075.00	\$ -	\$ -	\$ -	\$ (429,075.00)	-100%
311-48002-59601	Expense	Capital Outlay	18-75 Capital Projects Fund	Buckner Lane	Capital CEI	\$ 3,875,405.00	\$ 167,426.40	\$ -	\$ 388,089.58	\$ -	\$ -	\$ -	0%
311-48002-59849	Expense	Capital Outlay	18-75 Capital Projects Fund	Buckner Lane	Buckner Lane Widening	\$ 800,000.00	\$ 310,541.96	\$ 15,312.77	\$ 15,312.77	\$ -	\$ -	\$ (15,312.77)	-100%
311-48003-59125	Expense	Capital Outlay	18-75 Capital Projects Fund	I-65 LIC1 & LIC2	Capital Site Construction	\$ 13,893,051.00	\$ 3,331,790.31	\$ 56,162.60	\$ 56,162.60	\$ -	\$ -	\$ (56,162.60)	-100%
311-48003-59131	Expense	Capital Outlay	18-75 Capital Projects Fund	I-65 LIC1 & LIC2	Capital Easement Acquisition	\$ 6,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
311-48003-59807	Expense	Capital Outlay	18-75 Capital Projects Fund	I-65 LIC1 & LIC2	I-65 Interchange	\$ 48,888.00	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ (15,000.00)	-100%
311-48005-59122	Expense	Capital Outlay	18-75 Capital Projects Fund	Harvey Park Greenway	Capital Environment	\$ 8,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
311-48005-59123	Expense	Capital Outlay	18-75 Capital Projects Fund	Harvey Park Greenway	Capital Design	\$ 538,309.00	\$ 22,017.84	\$ 59,041.35	\$ 11,327.05	\$ -	\$ -	\$ (59,041.35)	-100%
311-48005-59125	Expense	Capital Outlay	18-75 Capital Projects Fund	Harvey Park Greenway	Capital Site Construction	\$ 1,363,213.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
311-48005-59601	Expense	Capital Outlay	18-75 Capital Projects Fund	Harvey Park Greenway	Capital CEI	\$ 598,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
311-48013-59123	Expense	Capital Outlay	18-75 Capital Projects Fund	Port Royal And Courtes Roundabout	Capital Design	\$ -	\$ 8,920.02	\$ 24,830.00	\$ -	\$ -	\$ -	\$ (24,830.00)	-100%
311-48013-59131	Expense	Capital Outlay	18-75 Capital Projects Fund	Port Royal And Courtes Roundabout	Capital Easement Acquisition	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
311-48015-59123	Expense	Capital Outlay	18-75 Capital Projects Fund	New Library	Capital Design	\$ 74,000.00	\$ -	\$ 74,000.00	\$ 49,404.24	\$ -	\$ 1,500,000.00	\$ 1,426,000.00	1927%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
311-48023-59125	Expense	Capital Outlay	18-75 Capital Projects Fund	CSA	Capital Site Construction						\$ 3,000,000.00	\$ 3,000,000.00	0%
311-48026-59111	Expense	Capital Outlay	18-75 Capital Projects Fund	Project Parkland	Capital Land Acquisition	\$ 1,600,000.00	\$ -	\$ 48.26	\$ 48.26		\$ -	\$ (48.26)	-100%
311-48026-59121	Expense	Capital Outlay	18-75 Capital Projects Fund	Project Parkland	Capital Planning	\$ 144,600.00	\$ -	\$ -	\$ -		\$ -	\$ -	0%
311-48026-59122	Expense	Capital Outlay	18-75 Capital Projects Fund	Project Parkland	Capital Environment	\$ 47,200.00	\$ -	\$ -	\$ -		\$ -	\$ -	0%
311-48026-59123	Expense	Capital Outlay	18-75 Capital Projects Fund	Project Parkland	Capital Design	\$ 50,000.00	\$ -	\$ -	\$ -		\$ -	\$ -	0%
311-48026-59125	Expense	Capital Outlay	18-75 Capital Projects Fund	Project Parkland	Capital Site Construction	\$ 50,000.00	\$ -	\$ 54,220.00	\$ 54,220.00		\$ -	\$ (54,220.00)	-100%
311-48400-56121	Expense	Debt Service	18-75 Capital Projects Fund	Capital Financing	Principal 2020A Series GO Bond \$21.975k	\$ 861,900.00	\$ 861,900.00	\$ 904,800.00	\$ -		\$ 947,700.00	\$ 42,900.00	5%
311-48400-56131	Expense	Debt Service	18-75 Capital Projects Fund	Capital Financing	Principal 2022 Series GO Bond \$40M	\$ 1,405,000.00	\$ 1,405,000.00	\$ 1,475,000.00	\$ -		\$ 1,550,000.00	\$ 75,000.00	5%
311-48400-56151	Expense	Debt Service	18-75 Capital Projects Fund	Capital Financing	Principal 2024 Series GO Bond (18-75)	\$ -	\$ -	\$ -	\$ -		\$ 650,000.00	\$ 650,000.00	0%
311-48400-56321	Expense	Debt Service	18-75 Capital Projects Fund	Capital Financing	Interest 2020A Series GO Bond \$21.975k	\$ 651,838.00	\$ 651,838.00	\$ 594,549.00	\$ 297,274.25		\$ 464,373.00	\$ (130,176.00)	-22%
311-48400-56331	Expense	Debt Service	18-75 Capital Projects Fund	Capital Financing	Interest 2022 Series GO Bond \$40M	\$ 1,492,950.00	\$ 1,492,837.52	\$ 1,422,588.00	\$ 711,293.76		\$ 1,348,838.00	\$ (73,750.00)	-5%
311-48400-56332	Expense	Debt Service	18-75 Capital Projects Fund	Capital Financing	Interest 2024 Series GO Bond	\$ 740,655.75	\$ 740,655.75	\$ 1,673,500.00	\$ 836,750.00		\$ 1,673,500.00	\$ -	100%
<b>Total Expense</b>						<b>\$87,834,996.35</b>	<b>\$34,123,763.87</b>	<b>\$ 22,912,901.42</b>	<b>\$ 9,052,639.31</b>	<b>\$ -</b>	<b>\$ 11,134,411.00</b>	<b>\$ (11,778,490.42)</b>	<b>-51%</b>
<b>Surplus / (Deficit)</b>												<b>\$ (960,247.00)</b>	

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
313-30000-33431	Revenue	Intergovernmental	Capital Projects Fund	Revenues	TDOT Reimbursement	\$ 1,213,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
313-30000-36110	Revenue	Other	Capital Projects Fund	Revenues	Interest Earnings	\$ -	\$ 108,598.10	\$ 150,000.00	\$ 114,718.41	\$ -	\$ 25,000.00	\$ (125,000.00)	-83%
313-30000-36500	Revenue	Other	Capital Projects Fund	Revenues	Contribution From Developer	\$ 284,878.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
313-30000-36920	Revenue	Other	Capital Projects Fund	Revenues	Sale Of Bonds	\$ 10,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
313-30000-36961	Revenue	Other	Capital Projects Fund	Revenues	Operating Transfer In From General Fund	\$ 7,000,000.00	\$ 7,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
313-30000-36962	Revenue	Other	Capital Projects Fund	Revenues	Operating Transfer In From Impact Fees	\$ 4,700,000.00	\$ 4,700,000.00	\$ 3,480,000.00	\$ -	\$ -	\$ 9,560,000.00	\$ 6,080,000.00	175%
313-30000-36979	Revenue	Other	Capital Projects Fund	Revenues	Operating Transfer In From Adequate Facilities	\$ 2,000,000.00	\$ -	\$ 8,394,253.00	\$ -	\$ -	\$ -	\$ (8,394,253.00)	-100%
313-48008-36500	Revenue	Other	Capital Projects Fund	Cleburne & Beechcroft Intersection	Contribution From Developer	\$ -	\$ -	\$ -	\$ 775,145.25	\$ -	\$ -	\$ -	0%
313-48017-33193	Revenue	Intergovernmental	Capital Projects Fund	LPRF Grant - Skate Park	American Rescue Funds Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
313-48018-33452	Revenue	Intergovernmental	Capital Projects Fund	LPRF Grant - Fischer Park	Parks & Rec Grants	\$ -	\$ -	\$ -	\$ 148,902.25	\$ -	\$ -	\$ -	0%
<b>Total Revenue</b>						<b>\$25,197,878.00</b>	<b>\$13,808,598.10</b>	<b>\$12,024,253.00</b>	<b>\$1,038,765.91</b>	<b>\$-</b>	<b>\$9,585,000.00</b>	<b>(\$2,439,253.00)</b>	<b>-20%</b>
313-48000-55931	Expense	Fixed Charges	Capital Projects Fund	Capital Project - Fees	Bank Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
313-48007-59123	Expense	Capital Outlay	Capital Projects Fund	Port Royal Road & Buckner Ln Intersection	Capital Design	\$ 27,799.00	\$ 8,058.35	\$ 11,712.64	\$ -	\$ -	\$ -	\$ (11,712.64)	-100%
313-48007-59125	Expense	Capital Outlay	Capital Projects Fund	Port Royal Road & Buckner Ln Intersection	Capital Site Construction	\$ 1,400,000.00	\$ -	\$ -	\$ -	\$ -	\$ 9,000,000.00	\$ 9,000,000.00	0%
313-48007-59131	Expense	Capital Outlay	Capital Projects Fund	Port Royal Road & Buckner Ln Intersection	Capital Easement Acquisition	\$ 1,685,000.00	\$ 561,280.00	\$ 1,873,720.00	\$ 1,753,053.06	\$ -	\$ -	\$ (1,873,720.00)	-100%
313-48007-59132	Expense	Capital Outlay	Capital Projects Fund	Port Royal Road & Buckner Ln Intersection	Capital Utility Relocation	\$ 500,000.00	\$ -	\$ -	\$ -	\$ -	\$ 300,000.00	\$ 300,000.00	0%
313-48007-59133	Expense	Capital Outlay	Capital Projects Fund	Port Royal Road & Buckner Ln Intersection	Capital Utility Relocation CEI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00	0%
313-48007-59601	Expense	Capital Outlay	Capital Projects Fund	Port Royal Road & Buckner Ln Intersection	Capital CEI	\$ 140,000.00	\$ -	\$ -	\$ -	\$ -	\$ 230,000.00	\$ 230,000.00	0%
313-48007-59860	Expense	Capital Outlay	Capital Projects Fund	Port Royal Road & Buckner Ln Intersection	Buckner & Port Royal Improvements	\$ 181,658.00	\$ -	\$ 25,691.19	\$ -	\$ -	\$ -	\$ (25,691.19)	-100%
313-48008-59123	Expense	Capital Outlay	Capital Projects Fund	Cleburne & Beechcroft Intersection	Capital Design	\$ 265,020.00	\$ 68,198.82	\$ 396,821.18	\$ 36,244.11	\$ -	\$ -	\$ (396,821.18)	-100%
313-48008-59125	Expense	Capital Outlay	Capital Projects Fund	Cleburne & Beechcroft Intersection	Capital Site Construction	\$ 600,000.00	\$ -	\$ 1,700,000.00	\$ -	\$ -	\$ -	\$ (1,700,000.00)	-100%
313-48008-59601	Expense	Capital Outlay	Capital Projects Fund	Cleburne & Beechcroft Intersection	Capital CEI	\$ -	\$ -	\$ 1,700,000.00	\$ -	\$ -	\$ -	\$ (1,700,000.00)	-100%
313-48010-59123	Expense	Capital Outlay	Capital Projects Fund	Fire Station #4	Capital Design	\$ 65,155.00	\$ 30,455.74	\$ 76,665.17	\$ 8,525.00	\$ -	\$ -	\$ (76,665.17)	-100%
313-48010-59125	Expense	Capital Outlay	Capital Projects Fund	Fire Station #4	Capital Site Construction	\$ 8,000,000.00	\$ 7,130,642.21	\$ 3,224,821.23	\$ 2,625,323.93	\$ -	\$ -	\$ (3,224,821.23)	-100%
313-48010-59391	Expense	Capital Outlay	Capital Projects Fund	Fire Station #4	Capital Installation	\$ -	\$ -	\$ 331,510.51	\$ 330,882.26	\$ -	\$ -	\$ (331,510.51)	-100%
313-48010-59601	Expense	Capital Outlay	Capital Projects Fund	Fire Station #4	Capital CEI	\$ 70,316.00	\$ 47,807.75	\$ 24,284.50	\$ 17,448.25	\$ -	\$ -	\$ (24,284.50)	-100%
313-48011-59123	Expense	Capital Outlay	Capital Projects Fund	Port Royal Road (Duplex To Kedron)	Capital Design	\$ 1,204,412.00	\$ 32,673.94	\$ 314,018.44	\$ -	\$ -	\$ -	\$ (314,018.44)	-100%
313-48012-59123	Expense	Capital Outlay	Capital Projects Fund	Kedron Road (US31 to 165)	Capital Design	\$ 161,345.00	\$ 873.75	\$ 3,844.50	\$ 1,312.50	\$ -	\$ -	\$ (3,844.50)	-100%
313-48012-59131	Expense	Capital Outlay	Capital Projects Fund	Kedron Road (US31 to 165)	Capital Easement Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
313-48013-59123	Expense	Capital Outlay	Capital Projects Fund	Port Royal And Countess Roundabout	Capital Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
313-48017-59123	Expense	Capital Outlay	Capital Projects Fund	LPRF Grant - Skate Park	Capital Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
313-48017-59125	Expense	Capital Outlay	Capital Projects Fund	LPRF Grant - Skate Park	Capital Site Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
313-48018-59123	Expense	Capital Outlay	Capital Projects Fund	LPRF Grant - Fischer Park	Capital Design	\$ 672.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
313-48018-59125	Expense	Capital Outlay	Capital Projects Fund	LPRF Grant - Fischer Park	Capital Site Construction	\$ 379,948.00	\$ 292,004.44	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	\$ (5,000.00)	-100%
313-48018-59601	Expense	Capital Outlay	Capital Projects Fund	LPRF Grant - Fischer Park	Capital CEI	\$ 16,000.00	\$ 7,200.00	\$ 800.00	\$ -	\$ -	\$ -	\$ (800.00)	-100%
313-48019-59123	Expense	Capital Outlay	Capital Projects Fund	Jim Warren Bridge Improvements	Capital Design	\$ 262,780.00	\$ 39,878.58	\$ 148,264.15	\$ 10,709.90	\$ -	\$ -	\$ (148,264.15)	-100%
313-48020-59122	Expense	Capital Outlay	Capital Projects Fund	Peter Jenkins Greenway	Capital Environment	\$ 183,700.00	\$ 195,061.64	\$ 14,962.50	\$ 4,204.92	\$ -	\$ -	\$ (14,962.50)	-100%
313-48020-59123	Expense	Capital Outlay	Capital Projects Fund	Peter Jenkins Greenway	Capital Design	\$ 75,549.00	\$ 7,751.42	\$ 71,304.83	\$ 23,288.00	\$ -	\$ -	\$ (71,304.83)	-100%
313-48020-59125	Expense	Capital Outlay	Capital Projects Fund	Peter Jenkins Greenway	Capital Site Construction	\$ 715,722.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
313-48022-59125	Expense	Capital Outlay	Capital Projects Fund	Port Royal Sidewalks	Capital Site Construction	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
313-48022-59131	Expense	Capital Outlay	Capital Projects Fund	Port Royal Sidewalks	Capital Easement Acquisition	\$ 40,104.47	\$ 40,104.47	\$ -	\$ -	\$ -	\$ -	\$ -	0%
313-48023-59121	Expense	Capital Outlay	Capital Projects Fund	CSA	Capital Planning	\$ 50,000.00	\$ -	\$ 50,000.00	\$ 4,365.00	\$ -	\$ -	\$ (50,000.00)	-100%
313-48023-59123	Expense	Capital Outlay	Capital Projects Fund	CSA	Capital Design	\$ 1,269,250.00	\$ 522,062.46	\$ 997,187.54	\$ 402,313.30	\$ -	\$ -	\$ (997,187.54)	-100%
313-48023-59125	Expense	Capital Outlay	Capital Projects Fund	CSA	Capital Site Construction	\$ 569,250.00	\$ -	\$ 5,369,250.00	\$ 10,827.95	\$ -	\$ -	\$ (5,369,250.00)	-100%
313-48025-59125	Expense	Capital Outlay	Capital Projects Fund	City Hall Basement Renovation	Capital Site Construction	\$ -	\$ -	\$ 1,000,000.00	\$ 18,018.51	\$ -	\$ -	\$ (1,000,000.00)	-100%
313-48030-59123	Expense	Capital Outlay	Capital Projects Fund	Bellagio Villas	Capital Design	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
313-48034-59125	Expense	Capital Outlay	Capital Projects Fund	New Playground At Harvey Park	Capital Site Construction	\$ -	\$ -	\$ 1,000,000.00	\$ -	\$ -	\$ -	\$ (1,000,000.00)	-100%
313-48036-59125	Expense	Capital Outlay	Capital Projects Fund	Park Expansion Reserve	Capital Site Construction	\$ 252,874.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
313-48037-59125	Expense	Capital Outlay	Capital Projects Fund	Fire Training Site	Capital Site Construction	\$ 766,734.00	\$ 317,792.79	\$ -	\$ -	\$ -	\$ -	\$ -	0%
313-48043-59123	Expense	Capital Outlay	Capital Projects Fund	Jim Warren Road (Port Royal To 165)	Capital Design	\$ -	\$ -	\$ -	\$ 35,250.00	\$ -	\$ -	\$ -	0%
<b>Total Expense</b>												<b>\$ 9,560,000.00</b>	<b>#DIV/0!</b>
<b>Surplus / (Deficit)</b>												<b>\$ 25,000.00</b>	
410-52000-36110	Revenue	Other	Water And Sewer Fund	W&S Revenues	Interest Earnings	\$ 927,919.00	\$ 1,989,935.99	\$ 1,800,000.00	\$ 1,191,285.05	\$ -	\$ 2,000,000.00	\$ 808,714.95	68%
410-52000-36111	Revenue	Other	Water And Sewer Fund	W&S Revenues	Interest-Trust Acct	\$ 38,874.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52000-36113	Revenue	Other	Water And Sewer Fund	W&S Revenues	Interest-SDF Trust Acct	\$ 48,677.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52000-36350	Revenue	Other	Water And Sewer Fund	W&S Revenues	Insurance Recoveries	\$ -	\$ 46,060.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52000-36352	Revenue	Other	Water And Sewer Fund	W&S Revenues	Lawsuits - Settlements	\$ -	\$ 111.78	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52000-36401	Revenue	Other	Water And Sewer Fund	W&S Revenues	Misc Refunds & Rebates	\$ -	\$ -	\$ -	\$ 4,318.68	\$ -	\$ -	\$ (4,318.68)	-100%
410-52000-36912	Revenue	Other	Water And Sewer Fund	W&S Revenues	Amortization Revenue Refund of CGO 2010-267	\$ -	\$ 81,578.13	\$ -	\$ -	\$ -	\$ -	\$ -	0%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
410-52000-36922	Revenue	Other	Water And Sewer Fund	W&S Revenues	Loan Proceeds	\$ 15,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52000-36971	Revenue	Other	Water And Sewer Fund	W&S Revenues	Operating Transfer In - Duplex Road ROW	\$ 3,043,948.00	\$ 3,043,948.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52000-36972	Revenue	Other	Water And Sewer Fund	W&S Revenues	Operating Transfer In From Sewer Reserves	\$ 15,399,449.00	\$ 15,399,449.00	\$ 1,500,000.00	\$ -	\$ -	\$ -	\$ -	0%
410-52000-36973	Revenue	Other	Water And Sewer Fund	W&S Revenues	Operating Transfer In From Water Sewer	\$ 3,000,000.00	\$ 3,000,000.00	\$ 3,000,000.00	\$ -	\$ -	\$ -	\$ -	0%
410-52000-36980	Revenue	Other	Water And Sewer Fund	W&S Revenues	Miscellaneous Income	\$ -	\$ 10,351.50	\$ -	\$ 2,732.21	\$ -	\$ -	\$ (2,732.21)	-100%
410-52000-37110	Revenue	Utility Service Charges	Water And Sewer Fund	W&S Revenues	Metered Water Sales (Customers)	\$ 10,232,193.00	\$ 11,023,503.24	\$ 13,244,415.00	\$ 8,741,913.91	\$ -	\$ -	\$ 17,457,601.00	100%
410-52000-37191	Revenue	Utility Service Charges	Water And Sewer Fund	W&S Revenues	Reconnection Fees	\$ 26,167.00	\$ 29,021.30	\$ 30,000.00	\$ 14,350.00	\$ -	\$ -	\$ 25,000.00	74%
410-52000-37192	Revenue	Utility Service Charges	Water And Sewer Fund	W&S Revenues	Water Sign Up Fee	\$ 75,984.00	\$ 110,541.20	\$ 90,000.00	\$ 62,032.95	\$ -	\$ 109,120.00	\$ 47,087.05	76%
410-52000-37193	Revenue	Utility Service Charges	Water And Sewer Fund	W&S Revenues	Collection Agency Service Fee	\$ -	\$ 15.38	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52000-37194	Revenue	Utility Service Charges	Water And Sewer Fund	W&S Revenues	Sales Of Materials & Water Meters	\$ 136,585.00	\$ 404,797.69	\$ 175,000.00	\$ 130,034.33	\$ -	\$ -	\$ (130,034.33)	-100%
410-52000-37198	Revenue	Utility Service Charges	Water And Sewer Fund	W&S Revenues	Water Development Fees - HB&TS	\$ -	\$ 97,500.00	\$ -	\$ (15,750.00)	\$ -	\$ -	\$ 15,750.00	-100%
410-52000-37199	Revenue	Utility Service Charges	Water And Sewer Fund	W&S Revenues	Water Development	\$ -	\$ 155,064.00	\$ -	\$ 64,113.00	\$ -	\$ -	\$ (64,113.00)	-100%
410-52000-37210	Revenue	Utility Service Charges	Water And Sewer Fund	W&S Revenues	Sewer Service Charge (Customers) - 410	\$ 10,640,955.00	\$ 10,951,244.55	\$ 13,845,948.00	\$ 8,537,183.58	\$ -	\$ 18,246,170.00	\$ 9,708,986.42	114%
410-52000-37291	Revenue	Utility Service Charges	Water And Sewer Fund	W&S Revenues	Forfeited Discounts & Penalties	\$ 100,000.00	\$ 174,206.85	\$ 120,000.00	\$ 133,871.31	\$ -	\$ 175,000.00	\$ 41,128.69	31%
410-52000-37299	Revenue	Utility Service Charges	Water And Sewer Fund	W&S Revenues	Miscellaneous	\$ -	\$ (25.00)	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52000-37502	Revenue	Utility Service Charges	Water And Sewer Fund	W&S Revenues	State Reimbursement For Lab Tests	\$ 19,880.00	\$ 24,420.00	\$ 20,000.00	\$ 1,380.00	\$ -	\$ 15,000.00	\$ 13,620.00	967%
410-52000-37505	Revenue	Utility Service Charges	Water And Sewer Fund	W&S Revenues	Donated Waterlines	\$ -	\$ 4,630,701.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52000-37506	Revenue	Utility Service Charges	Water And Sewer Fund	W&S Revenues	Donated Sewerlines	\$ -	\$ 3,458,177.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52050-34122	Revenue	Charges for Services	Water And Sewer Fund	Utility Billing	Credit Card Processing Fee	\$ 225,000.00	\$ 201,834.49	\$ 210,000.00	\$ 131,580.04	\$ -	\$ 220,000.00	\$ 88,419.96	67%
410-52050-36401	Revenue	Other	Water And Sewer Fund	Utility Billing	Misc Refunds & Rebates	\$ -	\$ 114.95	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52110-36300	Revenue	Other	Water And Sewer Fund	Water Distribution	Sale Of Surplus Property	\$ -	\$ -	\$ -	\$ 2,350.00	\$ -	\$ -	\$ (2,350.00)	-100%
410-52210-36300	Revenue	Other	Water And Sewer Fund	Waste Water Treatment Plant	Sale Of Surplus Property	\$ -	\$ 2,100.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52220-36300	Revenue	Other	Water And Sewer Fund	Sewer Collection	Sale Of Surplus Property	\$ -	\$ -	\$ -	\$ 3,635.00	\$ -	\$ -	\$ (3,635.00)	-100%
410-52220-36350	Revenue	Other	Water And Sewer Fund	Sewer Collection	Insurance Recoveries	\$ -	\$ 814.99	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52409-33450	Revenue	Intergovernmental	Water And Sewer Fund	Upgrade Wwp Waste Production Capacity	Grants - Other	\$ 2,369,085.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52504-33450	Revenue	Intergovernmental	Water And Sewer Fund	Asset Management Plan	Grants - Other	\$ (500,000.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52610-33450	Revenue	Intergovernmental	Water And Sewer Fund	Advance Purification Pilot Project	Grants - Other	\$ 2,398,760.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52620-33450	Revenue	Intergovernmental	Water And Sewer Fund	Reservoir	Grants - Other	\$ 800,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Total Revenue</b>						<b>\$ 63,983,476.00</b>	<b>\$ 54,841,466.04</b>	<b>\$ 34,035,363.00</b>	<b>\$ 19,005,030.06</b>	<b>\$ -</b>	<b>\$ 38,247,891.00</b>	<b>\$ 19,242,860.94</b>	<b>12%</b>
410-52010-51111	Expense	Personal Services	Water And Sewer Fund	Utilities Administration	Salaries	\$ 537,595.40	\$ 261,429.62	\$ 862,255.00	\$ 407,779.40	\$ -	\$ 862,244.00	\$ 454,464.60	111%
410-52010-51122	Expense	Personal Services	Water And Sewer Fund	Utilities Administration	Wages	\$ 52,920.00	\$ 51,507.88	\$ 53,732.00	\$ 31,386.23	\$ -	\$ 56,431.00	\$ 25,044.77	80%
410-52010-51151	Expense	Personal Services	Water And Sewer Fund	Utilities Administration	Other Salaries	\$ 8,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52010-51222	Expense	Personal Services	Water And Sewer Fund	Utilities Administration	Hourly - Overtime	\$ 200.00	\$ 46.35	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52010-51341	Expense	Personal Services	Water And Sewer Fund	Utilities Administration	Christmas Bonus	\$ 600.00	\$ 600.00	\$ 5,987.40	\$ 4,665.13	\$ -	\$ 6,920.00	\$ 2,254.87	48%
410-52010-51411	Expense	Personal Services	Water And Sewer Fund	Utilities Administration	FICA	\$ 45,627.11	\$ 22,942.77	\$ 68,880.30	\$ 32,715.73	\$ -	\$ 73,763.00	\$ 41,047.27	125%
410-52010-51421	Expense	Personal Services	Water And Sewer Fund	Utilities Administration	Health Insurance	\$ 144,167.70	\$ 78,650.12	\$ 201,619.00	\$ 96,797.09	\$ -	\$ 187,088.00	\$ 90,290.91	93%
410-52010-51431	Expense	Personal Services	Water And Sewer Fund	Utilities Administration	Employee Retirement Plan	\$ 52,605.46	\$ 28,136.74	\$ 77,874.96	\$ 39,827.10	\$ -	\$ 112,236.00	\$ 72,408.90	182%
410-52010-51461	Expense	Personal Services	Water And Sewer Fund	Utilities Administration	Workers Comp	\$ 7,575.53	\$ 6,325.44	\$ 10,935.00	\$ -	\$ -	\$ 13,228.00	\$ 13,228.00	0%
410-52010-51471	Expense	Personal Services	Water And Sewer Fund	Utilities Administration	Unemployment Insurance	\$ 1,071.00	\$ 63.00	\$ 176.00	\$ 123.93	\$ -	\$ 1,412.00	\$ 1,288.07	1039%
410-52010-51712	Expense	Personal Services	Water And Sewer Fund	Utilities Administration	Drug Screening & Background Checks	\$ 500.00	\$ 255.13	\$ 500.00	\$ 2.10	\$ -	\$ -	\$ (2.10)	-100%
410-52010-52001	Expense	Contractual Services	Water And Sewer Fund	Utilities Administration	Stationery, Envelopes, Forms, Printing	\$ 500.00	\$ -	\$ 150.00	\$ 175.13	\$ -	\$ 100.00	\$ (75.13)	-43%
410-52010-52312	Expense	Contractual Services	Water And Sewer Fund	Utilities Administration	Advertising And Publications- Marketing	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	0%
410-52010-52351	Expense	Contractual Services	Water And Sewer Fund	Utilities Administration	Memberships	\$ 14,681.00	\$ 11,416.50	\$ 14,817.00	\$ 13,160.43	\$ 1,656.57	\$ 15,000.00	\$ 1,839.57	14%
410-52010-52361	Expense	Contractual Services	Water And Sewer Fund	Utilities Administration	Public Relations	\$ 6,500.00	\$ 6,719.73	\$ 6,500.00	\$ 1,972.56	\$ 5,147.00	\$ 4,900.00	\$ 2,927.44	148%
410-52010-52391	Expense	Contractual Services	Water And Sewer Fund	Utilities Administration	Other Publicity, Subscriptions And Dues	\$ -	\$ -	\$ 4,000.00	\$ 738.72	\$ 3,000.00	\$ 3,000.00	\$ 2,261.28	306%
410-52010-52411	Expense	Contractual Services	Water And Sewer Fund	Utilities Administration	Electric	\$ 3,000.00	\$ 1,229.58	\$ -	\$ 1,010.00	\$ -	\$ 1,500.00	\$ 490.00	49%
410-52010-52452	Expense	Contractual Services	Water And Sewer Fund	Utilities Administration	Cellular	\$ 4,900.00	\$ 4,856.67	\$ 3,300.00	\$ 2,782.57	\$ -	\$ 3,300.00	\$ 517.43	19%
410-52010-52521	Expense	Contractual Services	Water And Sewer Fund	Utilities Administration	Legal Services	\$ -	\$ -	\$ 200,000.00	\$ 98,383.68	\$ 49,710.00	\$ 200,000.00	\$ 101,616.32	103%
410-52010-52541	Expense	Contractual Services	Water And Sewer Fund	Utilities Administration	Consulting Engineering	\$ 173,386.00	\$ 187,451.95	\$ 169,686.00	\$ 63,453.90	\$ 41,934.60	\$ 150,000.00	\$ 86,546.10	136%
410-52010-52611	Expense	Contractual Services	Water And Sewer Fund	Utilities Administration	Repairs And Maintenance Motor Vehicles	\$ 9,526.00	\$ 368.21	\$ 1,143.73	\$ 9,580.57	\$ -	\$ 11,330.00	\$ 1,749.43	18%
410-52010-52621	Expense	Contractual Services	Water And Sewer Fund	Utilities Administration	Repairs And Maintenance Machinery And Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	0%
410-52010-52661	Expense	Contractual Services	Water And Sewer Fund	Utilities Administration	Repair And Maintenance Buildings	\$ -	\$ -	\$ 50,000.00	\$ 4,397.33	\$ 42,848.02	\$ -	\$ (4,397.33)	-100%
410-52010-52691	Expense	Contractual Services	Water And Sewer Fund	Utilities Administration	Repair And Maintenance - Other	\$ -	\$ -	\$ -	\$ 63.94	\$ -	\$ -	\$ (63.94)	-100%
410-52010-52800	Expense	Contractual Services	Water And Sewer Fund	Utilities Administration	Travel	\$ 1,500.00	\$ 1,420.85	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52010-52831	Expense	Contractual Services	Water And Sewer Fund	Utilities Administration	Travel - Out Of Town Expenses	\$ 5,500.00	\$ 1,926.77	\$ 15,000.00	\$ 2,634.72	\$ -	\$ 3,500.00	\$ 865.28	33%
410-52010-52832	Expense	Contractual Services	Water And Sewer Fund	Utilities Administration	Meals And Entertainment	\$ 9,973.00	\$ 5,377.82	\$ 5,000.00	\$ 6,842.14	\$ -	\$ -	\$ (6,842.14)	-100%
410-52010-52833	Expense	Contractual Services	Water And Sewer Fund	Utilities Administration	Training	\$ 7,000.00	\$ 2,769.96	\$ 5,000.00	\$ 2,026.55	\$ -	\$ 12,000.00	\$ 9,973.45	492%
410-52010-52841	Expense	Contractual Services	Water And Sewer Fund	Utilities Administration	Lodging	\$ 12,075.00	\$ 6,063.55	\$ 9,712.79	\$ 10,570.34	\$ -	\$ 12,000.00	\$ 1,429.66	14%
410-52010-52845	Expense	Contractual Services	Water And Sewer Fund	Utilities Administration	Registration	\$ 5,200.00	\$ 3,942.96	\$ 3,180.00	\$ 3,861.62	\$ 4,715.00	\$ -	\$ (3,861.62)	-100%
410-52010-52846	Expense	Contractual Services	Water And Sewer Fund	Utilities Administration	Food -Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	0%
410-52010-52851	Expense	Contractual Services	Water And Sewer Fund	Utilities Administration	Licenses & Certifications	\$ 650.00	\$ 100.00	\$ 300.00	\$ 475.00	\$ -	\$ 500.00	\$ 25.00	5%
410-52010-52991	Expense	Contractual Services	Water And Sewer Fund	Utilities Administration	Other Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,940.00	\$ 8,940.00	0%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)	
410-52010-53112	Expense	Supplies	Water And Sewer Fund	Utilities Administration	Office Supplies - General	\$ 8,250.00	\$ 7,552.10	\$ 9,500.00	\$ 3,765.03	\$ -	\$ 7,500.00	\$ 3,734.97	99%	
410-52010-53139	Expense	Supplies	Water And Sewer Fund	Utilities Administration	Other Computer Software	\$ -	\$ -	\$ -	\$ 6,537.00	\$ -	\$ -	\$ (6,537.00)	-100%	
410-52010-53141	Expense	Supplies	Water And Sewer Fund	Utilities Administration	Portable Electronic Devices	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	0%	
410-52010-53142	Expense	Supplies	Water And Sewer Fund	Utilities Administration	Desktop Monitor And Hardware	\$ 6,000.00	\$ 299.98	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
410-52010-53261	Expense	Supplies	Water And Sewer Fund	Utilities Administration	Clothing	\$ 3,400.00	\$ 2,457.01	\$ 7,000.00	\$ 780.04	\$ -	\$ 2,700.00	\$ 1,919.96	246%	
410-52010-53291	Expense	Supplies	Water And Sewer Fund	Utilities Administration	Other Operating Supplies	\$ 2,900.00	\$ 1,754.82	\$ 1,500.00	\$ 2,252.68	\$ -	\$ 2,500.00	\$ 247.32	11%	
410-52010-53311	Expense	Supplies	Water And Sewer Fund	Utilities Administration	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 6,134.00	\$ 2,609.73	\$ 9,500.00	\$ 3,360.14	\$ 6,139.86	\$ -	\$ 9,500.00	\$ 6,139.86	183%
410-52010-53441	Expense	Supplies	Water And Sewer Fund	Utilities Administration	Safety Supplies	\$ 1,000.00	\$ 997.37	\$ 1,582.54	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	0%	
410-52010-55112	Expense	Fixed Charges	Water And Sewer Fund	Utilities Administration	PEP Insurance Coverage	\$ 1,741.00	\$ 348.13	\$ 1,000.00	\$ 244,245.92	\$ -	\$ 227,748.00	\$ (16,497.92)	-7%	
410-52010-55311	Expense	Fixed Charges	Water And Sewer Fund	Utilities Administration	Building And Office Rental	\$ -	\$ -	\$ 45,000.00	\$ 26,000.00	\$ 19,500.00	\$ -	\$ 52,910.00	\$ 52,910.00	204%
410-52010-55411	Expense	Fixed Charges	Water And Sewer Fund	Utilities Administration	Depreciation Expense	\$ 600,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
410-52010-56152	Expense	Debt Service	Water And Sewer Fund	Utilities Administration	Principal 2024 Series GO Bond (Water/Sewer)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	0%	
410-52010-56412	Expense	Debt Service	Water And Sewer Fund	Utilities Administration	Interest 2024 Series GO Bond	\$ 298,731.81	\$ 298,731.81	\$ 626,200.00	\$ 313,100.00	\$ -	\$ 626,200.00	\$ 313,100.00	100%	
410-52010-59125	Expense	Capital Outlay	Water And Sewer Fund	Utilities Administration	Capital Site Construction	\$ 116,064.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
410-52010-59411	Expense	Capital Outlay	Water And Sewer Fund	Utilities Administration	Vehicles	\$ 87,000.00	\$ -	\$ 285,263.94	\$ 253,494.97	\$ -	\$ 25,332.00	\$ -	\$ (253,494.97)	-100%
410-52010-59701	Expense	Capital Outlay	Water And Sewer Fund	Utilities Administration	Furniture	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	0%	
410-52010-59711	Expense	Capital Outlay	Water And Sewer Fund	Utilities Administration	Other Machinery	\$ -	\$ -	\$ 70,000.00	\$ -	\$ -	\$ -	\$ -	0%	
410-52050-51111	Expense	Personal Services	Water And Sewer Fund	Utility Billing	Salaries	\$ 78,564.00	\$ 75,475.68	\$ 78,533.00	\$ 46,820.32	\$ -	\$ 81,286.00	\$ 34,465.68	74%	
410-52050-51122	Expense	Personal Services	Water And Sewer Fund	Utility Billing	Wages	\$ 91,565.00	\$ 89,627.43	\$ 198,225.00	\$ 108,090.43	\$ -	\$ 239,225.00	\$ 131,234.57	121%	
410-52050-51133	Expense	Personal Services	Water And Sewer Fund	Utility Billing	Part-Time Wages	\$ 26,024.00	\$ 24,830.40	\$ 1,737.91	\$ 1,737.91	\$ -	\$ -	\$ (1,737.91)	-100%	
410-52050-51222	Expense	Personal Services	Water And Sewer Fund	Utility Billing	Hourly - Overtime	\$ 1,000.00	\$ 77.00	\$ 500.00	\$ 300.64	\$ -	\$ 500.00	\$ 199.36	66%	
410-52050-51311	Expense	Personal Services	Water And Sewer Fund	Utility Billing	Insurance Opt Out	\$ 2,150.00	\$ 2,150.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
410-52050-51341	Expense	Personal Services	Water And Sewer Fund	Utility Billing	Christmas Bonus	\$ 650.00	\$ 650.00	\$ 4,073.65	\$ 3,905.19	\$ -	\$ 4,162.00	\$ 256.81	7%	
410-52050-51411	Expense	Personal Services	Water And Sewer Fund	Utility Billing	FICA	\$ 15,117.00	\$ 14,669.75	\$ 20,725.46	\$ 12,238.83	\$ -	\$ 24,845.00	\$ 12,606.17	103%	
410-52050-51421	Expense	Personal Services	Water And Sewer Fund	Utility Billing	Health Insurance	\$ 20,399.00	\$ 19,435.75	\$ 18,668.00	\$ 32,809.32	\$ -	\$ 72,078.00	\$ 39,268.68	120%	
410-52050-51431	Expense	Personal Services	Water And Sewer Fund	Utility Billing	Employee Retirement Plan	\$ 17,429.00	\$ 14,817.80	\$ 20,033.47	\$ 14,223.48	\$ -	\$ 33,225.00	\$ 19,001.52	134%	
410-52050-51461	Expense	Personal Services	Water And Sewer Fund	Utility Billing	Workers Comp	\$ 99.00	\$ -	\$ 2,175.00	\$ -	\$ -	\$ 296.00	\$ 296.00	0%	
410-52050-51471	Expense	Personal Services	Water And Sewer Fund	Utility Billing	Unemployment Insurance	\$ 593.00	\$ 4.52	\$ 105.00	\$ 156.37	\$ -	\$ 846.00	\$ 689.63	441%	
410-52050-52111	Expense	Contractual Services	Water And Sewer Fund	Utility Billing	Postage	\$ 130,600.00	\$ 110,409.68	\$ 120,000.00	\$ 84,357.33	\$ 35,642.67	\$ 120,000.00	\$ 35,642.67	42%	
410-52050-52202	Expense	Contractual Services	Water And Sewer Fund	Utility Billing	Printing & Mailing Services - Billing	\$ 55,239.00	\$ 44,599.84	\$ 50,000.00	\$ 26,939.93	\$ 23,060.07	\$ 50,000.00	\$ 23,060.07	86%	
410-52050-52452	Expense	Contractual Services	Water And Sewer Fund	Utility Billing	Cellular	\$ 720.00	\$ -	\$ -	\$ -	\$ -	\$ 360.00	\$ 360.00	0%	
410-52050-52521	Expense	Contractual Services	Water And Sewer Fund	Utility Billing	Legal Services	\$ 17,325.00	\$ 19,575.50	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
410-52050-52531	Expense	Contractual Services	Water And Sewer Fund	Utility Billing	Accounting And Auditing Services	\$ -	\$ -	\$ 44,518.50	\$ 26,500.00	\$ 17,500.00	\$ -	\$ (26,500.00)	-100%	
410-52050-52833	Expense	Contractual Services	Water And Sewer Fund	Utility Billing	Training	\$ -	\$ -	\$ 2,687.50	\$ 2,687.50	\$ -	\$ 1,000.00	\$ (1,687.50)	-63%	
410-52050-52991	Expense	Contractual Services	Water And Sewer Fund	Utility Billing	Other Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600.00	\$ 600.00	0%	
410-52050-53112	Expense	Supplies	Water And Sewer Fund	Utility Billing	Office Supplies - General	\$ 3,000.00	\$ 1,135.20	\$ 13,000.00	\$ 4,819.88	\$ -	\$ 3,000.00	\$ (1,819.88)	-38%	
410-52050-53261	Expense	Supplies	Water And Sewer Fund	Utility Billing	Clothing	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 500.00	\$ 500.00	0%	
410-52050-53291	Expense	Supplies	Water And Sewer Fund	Utility Billing	Other Operating Supplies	\$ 293.33	\$ 383.32	\$ -	\$ 269.97	\$ -	\$ -	\$ (269.97)	-100%	
410-52050-55931	Expense	Fixed Charges	Water And Sewer Fund	Utility Billing	Bank Service Charges	\$ 25,075.90	\$ 27,779.23	\$ 23,000.00	\$ 22,817.35	\$ -	\$ 35,000.00	\$ 12,182.65	53%	
410-52050-55932	Expense	Fixed Charges	Water And Sewer Fund	Utility Billing	Merchant Service Credit Card Fees	\$ 350,149.77	\$ 365,729.00	\$ 310,000.00	\$ 267,243.43	\$ -	\$ 350,000.00	\$ 82,756.57	31%	
410-52050-59701	Expense	Capital Outlay	Water And Sewer Fund	Utility Billing	Furniture	\$ -	\$ -	\$ 4,494.00	\$ -	\$ -	\$ -	\$ -	0%	
410-52060-51111	Expense	Personal Services	Water And Sewer Fund	General Fund Support Services	Salaries	\$ -	\$ -	\$ 524,179.00	\$ 296,843.37	\$ -	\$ 886,425.00	\$ 886,425.00	0%	
410-52060-51113	Expense	Personal Services	Water And Sewer Fund	General Fund Support Services	Elected Officials	\$ -	\$ -	\$ 27,750.00	\$ 13,725.00	\$ -	\$ 26,352.00	\$ 26,352.00	0%	
410-52060-51114	Expense	Personal Services	Water And Sewer Fund	General Fund Support Services	Board & Committee Members	\$ -	\$ -	\$ 968.00	\$ 600.00	\$ -	\$ 1,440.00	\$ 1,440.00	0%	
410-52060-51122	Expense	Personal Services	Water And Sewer Fund	General Fund Support Services	Wages	\$ -	\$ -	\$ 386,459.00	\$ 192,150.64	\$ -	\$ 603,982.00	\$ 603,982.00	0%	
410-52060-51133	Expense	Personal Services	Water And Sewer Fund	General Fund Support Services	Part-Time Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
410-52060-51144	Expense	Personal Services	Water And Sewer Fund	General Fund Support Services	Intern Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,194.00	\$ 11,194.00	0%	
410-52060-51151	Expense	Personal Services	Water And Sewer Fund	General Fund Support Services	Other Salaries	\$ -	\$ -	\$ -	\$ 8,796.18	\$ -	\$ -	\$ -	0%	
410-52060-51221	Expense	Personal Services	Water And Sewer Fund	General Fund Support Services	Old Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350.00	\$ 350.00	0%	
410-52060-51222	Expense	Personal Services	Water And Sewer Fund	General Fund Support Services	Hourly - Overtime	\$ -	\$ -	\$ 3,700.00	\$ -	\$ -	\$ 925.00	\$ 925.00	0%	
410-52060-51311	Expense	Personal Services	Water And Sewer Fund	General Fund Support Services	Insurance Opt Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
410-52060-51341	Expense	Personal Services	Water And Sewer Fund	General Fund Support Services	Christmas Bonus	\$ -	\$ -	\$ 8,139.00	\$ -	\$ -	\$ 13,271.00	\$ 13,271.00	0%	
410-52060-51351	Expense	Personal Services	Water And Sewer Fund	General Fund Support Services	Drug Screenings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
410-52060-51411	Expense	Personal Services	Water And Sewer Fund	General Fund Support Services	FICA	\$ -	\$ -	\$ 66,237.00	\$ -	\$ -	\$ 118,060.00	\$ 118,060.00	0%	
410-52060-51421	Expense	Personal Services	Water And Sewer Fund	General Fund Support Services	Health Insurance	\$ -	\$ -	\$ 249,748.00	\$ 123,927.28	\$ -	\$ 314,196.00	\$ 314,196.00	0%	
410-52060-51422	Expense	Personal Services	Water And Sewer Fund	General Fund Support Services	Health Equity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
410-52060-51431	Expense	Personal Services	Water And Sewer Fund	General Fund Support Services	Employee Retirement Plan	\$ -	\$ -	\$ 80,133.00	\$ -	\$ -	\$ 171,869.00	\$ 171,869.00	0%	
410-52060-51461	Expense	Personal Services	Water And Sewer Fund	General Fund Support Services	Workers Comp	\$ -	\$ -	\$ 13,736.00	\$ -	\$ -	\$ 12,301.00	\$ 12,301.00	0%	
410-52060-51471	Expense	Personal Services	Water And Sewer Fund	General Fund Support Services	Unemployment Insurance	\$ -	\$ -	\$ 368.00	\$ 117.93	\$ -	\$ 2,721.00	\$ 2,721.00	0%	
410-52060-51482	Expense	Personal Services	Water And Sewer Fund	General Fund Support Services	Tuition Reimbursement	\$ -	\$ -	\$ 600.00	\$ -	\$ -	\$ 1,750.00	\$ 1,750.00	0%	
410-52060-51483	Expense	Personal Services	Water And Sewer Fund	General Fund Support Services	Health Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
410-52060-51502	Expense	Personal Services	Water And Sewer Fund	General Fund Support Services	Appreciations	\$ -	\$ -	\$ 300.00	\$ -	\$ -	\$ 510.00	\$ 510.00	0%	
410-52060-51503	Expense	Personal Services	Water And Sewer Fund	General Fund Support Services	Picnics	\$ -	\$ -	\$ 1,200.00	\$ 1,191.01	\$ -	\$ 2,550.00	\$ 2,550.00	0%	

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
410-52060-51711	Expense	Personal Services	Water And Sewer Fund	General Fund Support Services	Election Officials, Office Clerks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,000.00	\$ 36,000.00	0%
410-52060-51712	Expense	Personal Services	Water And Sewer Fund	General Fund Support Services	Drug Screening & Background Checks	\$ -	\$ -	\$ 150.00	\$ -	\$ -	\$ 2,187.00	\$ 2,187.00	0%
410-52060-51713	Expense	Personal Services	Water And Sewer Fund	General Fund Support Services	Misc. Payroll Related Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-51791	Expense	Personal Services	Water And Sewer Fund	General Fund Support Services	Health And Wellness Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-52111	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Postage	\$ -	\$ -	\$ 13,500.00	\$ 12,234.33	\$ -	\$ 13,650.00	\$ 13,650.00	0%
410-52060-52201	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Stationery, Envelopes, Forms, Printing	\$ -	\$ -	\$ 785.00	\$ 1,038.20	\$ -	\$ 1,362.00	\$ 1,362.00	0%
410-52060-52202	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Printing & Mailing Services - Billing	\$ -	\$ -	\$ 3,500.00	\$ 2,879.67	\$ -	\$ 2,450.00	\$ 2,450.00	0%
410-52060-52311	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Publication Of Formal And Legal Notices	\$ -	\$ -	\$ 25,000.00	\$ 9,083.07	\$ -	\$ 19,200.00	\$ 19,200.00	0%
410-52060-52312	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Advertising And Publications- Marketing	\$ -	\$ -	\$ 1,400.00	\$ 70.00	\$ -	\$ 1,020.00	\$ 1,020.00	0%
410-52060-52331	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Subscriptions	\$ -	\$ -	\$ 1,375.00	\$ 387.75	\$ -	\$ 4,638.00	\$ 4,638.00	0%
410-52060-52351	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Memberships	\$ -	\$ -	\$ 15,475.00	\$ 15,703.70	\$ -	\$ 45,661.00	\$ 45,661.00	0%
410-52060-52361	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Public Relations	\$ -	\$ -	\$ 250.00	\$ 75.78	\$ -	\$ 280.00	\$ 280.00	0%
410-52060-52362	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Marketing Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-52391	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Other Publicity, Subscriptions And Dues	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ 140.00	\$ 140.00	0%
410-52060-52411	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Electric	\$ -	\$ -	\$ 16,100.00	\$ 4,684.25	\$ -	\$ 8,200.00	\$ 8,200.00	0%
410-52060-52421	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Water	\$ -	\$ -	\$ 1,443.00	\$ 497.39	\$ -	\$ 1,143.00	\$ 1,143.00	0%
410-52060-52441	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Gas	\$ -	\$ -	\$ 1,250.00	\$ 533.80	\$ -	\$ 1,944.00	\$ 1,944.00	0%
410-52060-52451	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Telephone	\$ -	\$ -	\$ 12,400.00	\$ 4,475.57	\$ -	\$ 11,250.00	\$ 11,250.00	0%
410-52060-52452	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Cellular	\$ -	\$ -	\$ 6,150.00	\$ 2,709.84	\$ -	\$ 8,804.00	\$ 8,804.00	0%
410-52060-52481	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Stormwater Fees	\$ -	\$ -	\$ 905.00	\$ 277.54	\$ -	\$ 1,520.00	\$ 1,520.00	0%
410-52060-52483	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	TDEC Permit Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-52511	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Medical, Dental, Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-52521	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Legal Services	\$ -	\$ -	\$ 140,000.00	\$ 78,204.48	\$ -	\$ 144,000.00	\$ 144,000.00	0%
410-52060-52524	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Property Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-52531	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Accounting And Auditing Services	\$ -	\$ -	\$ 25,850.00	\$ -	\$ -	\$ 38,500.00	\$ 38,500.00	0%
410-52060-52535	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Staffing Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-52541	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Consulting Engineering	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -	\$ 13,900.00	\$ 13,900.00	0%
410-52060-52545	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Consultant's Services	\$ -	\$ -	\$ 1,500.00	\$ 10,655.57	\$ -	\$ 79,400.00	\$ 79,400.00	0%
410-52060-52547	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Architectural Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-52549	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Other Professional Services	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 12,770.00	\$ 12,770.00	0%
410-52060-52550	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Tourism And Economic Development	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00	\$ -	\$ 28,800.00	\$ 28,800.00	0%
410-52060-52611	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Repairs And Maintenance Motor Vehicles	\$ -	\$ -	\$ 7,550.00	\$ 3,281.66	\$ -	\$ 16,312.00	\$ 16,312.00	0%
410-52060-52621	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Repairs And Maintenance Machinery And Equipment	\$ -	\$ -	\$ 10,372.00	\$ 1,614.92	\$ -	\$ 400.00	\$ 400.00	0%
410-52060-52632	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Repairs And Maintenance Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-52651	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Repairs & Maintenance Grounds & Ground Improvem	\$ -	\$ -	\$ 17,500.00	\$ -	\$ -	\$ 13,500.00	\$ 13,500.00	0%
410-52060-52661	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Repair And Maintenance Buildings	\$ -	\$ -	\$ 88,375.00	\$ 37,696.20	\$ -	\$ 85,347.00	\$ 85,347.00	0%
410-52060-52691	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Repair And Maintenance - Other	\$ -	\$ -	\$ 11,350.00	\$ 8,802.79	\$ -	\$ 9,000.00	\$ 9,000.00	0%
410-52060-52721	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Office Equipment Contracts	\$ -	\$ -	\$ 36,250.00	\$ 7,192.09	\$ -	\$ 36,250.00	\$ 36,250.00	0%
410-52060-52722	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Contract It Operator/Services	\$ -	\$ -	\$ 135,000.00	\$ 58,207.73	\$ -	\$ 142,810.00	\$ 142,810.00	0%
410-52060-52723	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Subscription Services	\$ -	\$ -	\$ 63,650.00	\$ 26,709.59	\$ -	\$ 72,981.00	\$ 72,981.00	0%
410-52060-52724	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Support Services	\$ -	\$ -	\$ 50,175.00	\$ 23,159.25	\$ -	\$ 41,500.00	\$ 41,500.00	0%
410-52060-52725	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Software Support Contract	\$ -	\$ -	\$ 202,500.00	\$ 166,300.10	\$ -	\$ 218,013.00	\$ 218,013.00	0%
410-52060-52726	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Installation Contract & Services	\$ -	\$ -	\$ 12,500.00	\$ -	\$ -	\$ -	\$ -	0%
410-52060-52727	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Software Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-52728	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Security Cameras & Alarms	\$ -	\$ -	\$ 1,250.00	\$ -	\$ -	\$ 14,979.00	\$ 14,979.00	0%
410-52060-52800	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-52831	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Travel - Out Of Town Expenses	\$ -	\$ -	\$ 4,125.00	\$ -	\$ -	\$ 17,119.00	\$ 17,119.00	0%
410-52060-52832	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Meals And Entertainment	\$ -	\$ -	\$ 2,750.00	\$ 1,090.76	\$ -	\$ 750.00	\$ 750.00	0%
410-52060-52833	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Training	\$ -	\$ -	\$ 6,630.00	\$ 6,668.93	\$ -	\$ 15,977.00	\$ 15,977.00	0%
410-52060-52841	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Lodging	\$ -	\$ -	\$ -	\$ 36.06	\$ -	\$ 1,675.00	\$ 1,675.00	0%
410-52060-52843	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Car Rental	\$ -	\$ -	\$ 750.00	\$ -	\$ -	\$ 500.00	\$ 500.00	0%
410-52060-52844	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Mileage Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-52845	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Registration	\$ -	\$ -	\$ 1,250.00	\$ -	\$ -	\$ -	\$ -	0%
410-52060-52846	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Food -Per Diem	\$ -	\$ -	\$ 100.00	\$ 44.20	\$ -	\$ 340.00	\$ 340.00	0%
410-52060-52851	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Licenses & Certifications	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ 375.00	\$ 375.00	0%
410-52060-52891	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Other Travel Expenses	\$ -	\$ -	\$ 1,975.00	\$ 90.50	\$ -	\$ -	\$ -	0%
410-52060-52911	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Ambulance, Clinic And Hospital Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-52912	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Entertainment Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-52916	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Document Recordation Fees	\$ -	\$ -	\$ 100.00	\$ 42.00	\$ -	\$ 70.00	\$ 70.00	0%
410-52060-52942	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Williamson County Animal Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,936.00	\$ 14,936.00	0%
410-52060-52943	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Mauiry County Animal Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,400.00	\$ 3,400.00	0%
410-52060-52991	Expense	Contractual Services	Water And Sewer Fund	General Fund Support Services	Other Contractual Services	\$ -	\$ -	\$ 38,175.00	\$ 3,306.82	\$ -	\$ 6,215.00	\$ 6,215.00	0%
410-52060-53112	Expense	Supplies	Water And Sewer Fund	General Fund Support Services	Office Supplies - General	\$ -	\$ -	\$ 10,620.00	\$ 17,514.90	\$ -	\$ 10,766.00	\$ 10,766.00	0%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
410-52060-53139	Expense	Supplies	Water And Sewer Fund	General Fund Support Services	Other Computer Software	\$ -	\$ -	\$ 14,838.00	\$ 14,177.48	\$ -	\$ 15,488.00	\$ 15,488.00	0%
410-52060-53141	Expense	Supplies	Water And Sewer Fund	General Fund Support Services	Portable Electronic Devices	\$ -	\$ -	\$ 4,575.00	\$ 2,897.43	\$ -	\$ 11,313.00	\$ 11,313.00	0%
410-52060-53142	Expense	Supplies	Water And Sewer Fund	General Fund Support Services	Desktop Monitor And Hardware	\$ -	\$ -	\$ 3,750.00	\$ 907.87	\$ -	\$ 4,538.00	\$ 4,538.00	0%
410-52060-53149	Expense	Supplies	Water And Sewer Fund	General Fund Support Services	Misc Computer Hardware	\$ -	\$ -	\$ 31,250.00	\$ 27,212.29	\$ -	\$ 33,575.00	\$ 33,575.00	0%
410-52060-53241	Expense	Supplies	Water And Sewer Fund	General Fund Support Services	Janitorial Supplies	\$ -	\$ -	\$ 12,750.00	\$ 6,771.83	\$ -	\$ 10,500.00	\$ 10,500.00	0%
410-52060-53251	Expense	Supplies	Water And Sewer Fund	General Fund Support Services	Educational Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 240.00	\$ 240.00	0%
410-52060-53261	Expense	Supplies	Water And Sewer Fund	General Fund Support Services	Clothing	\$ -	\$ -	\$ 5,235.00	\$ -	\$ -	\$ 3,943.00	\$ 3,943.00	0%
410-52060-53291	Expense	Supplies	Water And Sewer Fund	General Fund Support Services	Other Operating Supplies	\$ -	\$ -	\$ 5,250.00	\$ 1,534.19	\$ -	\$ 11,449.00	\$ 11,449.00	0%
410-52060-53292	Expense	Supplies	Water And Sewer Fund	General Fund Support Services	Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-53293	Expense	Supplies	Water And Sewer Fund	General Fund Support Services	Other Operating Equipment	\$ -	\$ -	\$ 1,250.00	\$ -	\$ -	\$ 1,250.00	\$ 1,250.00	0%
410-52060-53311	Expense	Supplies	Water And Sewer Fund	General Fund Support Services	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ -	\$ -	\$ 9,000.00	\$ 2,025.90	\$ -	\$ 10,383.00	\$ 10,383.00	0%
410-52060-53341	Expense	Supplies	Water And Sewer Fund	General Fund Support Services	Tires, Tubes And Etc.	\$ -	\$ -	\$ 150.00	\$ -	\$ -	\$ -	\$ -	0%
410-52060-53391	Expense	Supplies	Water And Sewer Fund	General Fund Support Services	Other Repair And Maintenance Supplies	\$ -	\$ -	\$ 750.00	\$ 101.36	\$ -	\$ 250.00	\$ 250.00	0%
410-52060-53411	Expense	Supplies	Water And Sewer Fund	General Fund Support Services	Consumables For Tools	\$ -	\$ -	\$ 375.00	\$ -	\$ -	\$ 150.00	\$ 150.00	0%
410-52060-53412	Expense	Supplies	Water And Sewer Fund	General Fund Support Services	Hand Tools	\$ -	\$ -	\$ 1,250.00	\$ 315.33	\$ -	\$ 600.00	\$ 600.00	0%
410-52060-53441	Expense	Supplies	Water And Sewer Fund	General Fund Support Services	Safety Supplies	\$ -	\$ -	\$ 500.00	\$ 66.75	\$ -	\$ 225.00	\$ 225.00	0%
410-52060-53711	Expense	Supplies	Water And Sewer Fund	General Fund Support Services	Food And Beverage Supplies	\$ -	\$ -	\$ 750.00	\$ 74.75	\$ -	\$ 295.00	\$ 295.00	0%
410-52060-54222	Expense	Building and Construction Materials	Water And Sewer Fund	General Fund Support Services	Street Signs And Posts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-55112	Expense	Fixed Charges	Water And Sewer Fund	General Fund Support Services	PEP Insurance Coverage	\$ -	\$ -	\$ 59,130.00	\$ -	\$ -	\$ 45,904.00	\$ 45,904.00	0%
410-52060-55161	Expense	Fixed Charges	Water And Sewer Fund	General Fund Support Services	Worker's Comp Deductible	\$ -	\$ -	\$ -	\$ 35.03	\$ -	\$ 340.00	\$ 340.00	0%
410-52060-55162	Expense	Fixed Charges	Water And Sewer Fund	General Fund Support Services	Workers Compensation Deductible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-55311	Expense	Fixed Charges	Water And Sewer Fund	General Fund Support Services	Building And Office Rental	\$ -	\$ -	\$ 70,750.00	\$ -	\$ -	\$ -	\$ -	0%
410-52060-55314	Expense	Fixed Charges	Water And Sewer Fund	General Fund Support Services	Storage Rental	\$ -	\$ -	\$ -	\$ 2,567.50	\$ -	\$ 4,410.00	\$ 4,410.00	0%
410-52060-55331	Expense	Fixed Charges	Water And Sewer Fund	General Fund Support Services	Machinery And Equipment Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300.00	\$ 300.00	0%
410-52060-55931	Expense	Fixed Charges	Water And Sewer Fund	General Fund Support Services	Bank Service Charges	\$ -	\$ -	\$ 16,000.00	\$ -	\$ -	\$ 11,200.00	\$ 11,200.00	0%
410-52060-55932	Expense	Fixed Charges	Water And Sewer Fund	General Fund Support Services	Merchant Service Credit Card Fees	\$ -	\$ -	\$ 20,000.00	\$ 9,747.73	\$ -	\$ 14,000.00	\$ 14,000.00	0%
410-52060-55933	Expense	Fixed Charges	Water And Sewer Fund	General Fund Support Services	Cash Over/Short	\$ -	\$ -	\$ 250.00	\$ 4.90	\$ -	\$ -	\$ -	0%
410-52060-56262	Expense	Debt Service	Water And Sewer Fund	General Fund Support Services	Principal - Office Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-56271	Expense	Debt Service	Water And Sewer Fund	General Fund Support Services	Principal on SBITA - Central Square ProSuite	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-56273	Expense	Debt Service	Water And Sewer Fund	General Fund Support Services	Principal on SBITA - NEC Phone system	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-56204	Expense	Debt Service	Water And Sewer Fund	General Fund Support Services	2020 Series Arbitrage Rebate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-56462	Expense	Debt Service	Water And Sewer Fund	General Fund Support Services	Interest - Office Lease	\$ -	\$ -	\$ -	\$ 3,939.07	\$ -	\$ -	\$ -	0%
410-52060-56471	Expense	Debt Service	Water And Sewer Fund	General Fund Support Services	Interest on SBITA - CentralSquare ProSuite	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-56473	Expense	Debt Service	Water And Sewer Fund	General Fund Support Services	Interest on SBITA - NEC Phone System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-56474	Expense	Debt Service	Water And Sewer Fund	General Fund Support Services	Interest On SBITA-NeoGov	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-56929	Expense	Debt Service	Water And Sewer Fund	General Fund Support Services	Fees On Bonds	\$ -	\$ -	\$ 1,750.00	\$ -	\$ -	\$ 1,225.00	\$ 1,225.00	0%
410-52060-57204	Expense	Grants, Contributions, Indemnities, and Other	Water And Sewer Fund	General Fund Support Services	Transportation Subsidy	\$ -	\$ -	\$ 22,500.00	\$ -	\$ -	\$ 21,600.00	\$ 21,600.00	0%
410-52060-57205	Expense	Grants, Contributions, Indemnities, and Other	Water And Sewer Fund	General Fund Support Services	Historic Commission	\$ -	\$ -	\$ 12,500.00	\$ 61.80	\$ -	\$ 14,400.00	\$ 14,400.00	0%
410-52060-57209	Expense	Grants, Contributions, Indemnities, and Other	Water And Sewer Fund	General Fund Support Services	Special Events Support	\$ -	\$ -	\$ 250.00	\$ -	\$ -	\$ -	\$ -	0%
410-52060-57210	Expense	Grants, Contributions, Indemnities, and Other	Water And Sewer Fund	General Fund Support Services	Regional Memberships	\$ -	\$ -	\$ 24,000.00	\$ 40,944.20	\$ -	\$ -	\$ -	0%
410-52060-57501	Expense	Grants, Contributions, Indemnities, and Other	Water And Sewer Fund	General Fund Support Services	Transfer out to IT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-57502	Expense	Grants, Contributions, Indemnities, and Other	Water And Sewer Fund	General Fund Support Services	Transfer out to GIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-57503	Expense	Grants, Contributions, Indemnities, and Other	Water And Sewer Fund	General Fund Support Services	Transfer Out To Fleet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-57504	Expense	Grants, Contributions, Indemnities, and Other	Water And Sewer Fund	General Fund Support Services	Transfer Out To Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-57505	Expense	Grants, Contributions, Indemnities, and Other	Water And Sewer Fund	General Fund Support Services	Transfer out to GF Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-57506	Expense	Grants, Contributions, Indemnities, and Other	Water And Sewer Fund	General Fund Support Services	Transfer to CEP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-57508	Expense	Grants, Contributions, Indemnities, and Other	Water And Sewer Fund	General Fund Support Services	Operatngtransfer Out To Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-57602	Expense	Grants, Contributions, Indemnities, and Other	Water And Sewer Fund	General Fund Support Services	Operating Transfer Out To - Sanitation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-57606	Expense	Grants, Contributions, Indemnities, and Other	Water And Sewer Fund	General Fund Support Services	Operating Transfer Out To - Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-57607	Expense	Grants, Contributions, Indemnities, and Other	Water And Sewer Fund	General Fund Support Services	Operating Transfer Out To-18-75	\$ -	\$ -	\$ 3,150,000.00	\$ -	\$ -	\$ -	\$ -	0%
410-52060-59111	Expense	Capital Outlay	Water And Sewer Fund	General Fund Support Services	Capital Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-59202	Expense	Capital Outlay	Water And Sewer Fund	General Fund Support Services	Building Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-59411	Expense	Capital Outlay	Water And Sewer Fund	General Fund Support Services	Vehicles	\$ -	\$ -	\$ 64,250.00	\$ 56,209.66	\$ -	\$ -	\$ -	0%
410-52060-59421	Expense	Capital Outlay	Water And Sewer Fund	General Fund Support Services	Machinery And Equipment	\$ -	\$ -	\$ 750.00	\$ -	\$ -	\$ -	\$ -	0%
410-52060-59701	Expense	Capital Outlay	Water And Sewer Fund	General Fund Support Services	Furniture	\$ -	\$ -	\$ 10,000.00	\$ 4,985.50	\$ -	\$ -	\$ -	0%
410-52060-59705	Expense	Capital Outlay	Water And Sewer Fund	General Fund Support Services	Communication Equipment	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	0%
410-52060-59710	Expense	Capital Outlay	Water And Sewer Fund	General Fund Support Services	Other Machinery	\$ -	\$ -	\$ 6,250.00	\$ -	\$ -	\$ -	\$ -	0%
410-52060-59804	Expense	Capital Outlay	Water And Sewer Fund	General Fund Support Services	Pictometry	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52060-59817	Expense	Capital Outlay	Water And Sewer Fund	General Fund Support Services	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52100-51111	Expense	Personal Services	Water And Sewer Fund	Water Treatment Plant	Salaries	\$ 171,052.00	\$ 93,435.36	\$ 98,965.00	\$ 44,464.00	\$ -	\$ 166,296.00	\$ 121,832.00	274%
410-52100-51122	Expense	Personal Services	Water And Sewer Fund	Water Treatment Plant	Wages	\$ 637,695.00	\$ 617,967.07	\$ 798,331.00	\$ 457,069.73	\$ -	\$ 802,173.00	\$ 345,103.27	76%
410-52100-51151	Expense	Personal Services	Water And Sewer Fund	Water Treatment Plant	Other Salaries	\$ 15,560.00	\$ -	\$ -	\$ -	\$ -	\$ 10,400.00	\$ 10,400.00	0%
410-52100-51222	Expense	Personal Services	Water And Sewer Fund	Water Treatment Plant	Hourly - Overtime	\$ 22,000.00	\$ 20,197.76	\$ 22,500.00	\$ 13,055.73	\$ -	\$ 22,620.00	\$ 9,564.27	73%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)	
410-52100-51311	Expense	Personal Services	Water And Sewer Fund	Water Treatment Plant	Insurance Opt Out	\$ 1,100.00	\$ 1,100.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
410-52100-51341	Expense	Personal Services	Water And Sewer Fund	Water Treatment Plant	Christmas Bonus	\$ 3,300.00	\$ 3,300.00	\$ 12,220.95	\$ 10,549.23	\$ -	\$ 12,335.00	\$ 1,785.77	17%	
410-52100-51411	Expense	Personal Services	Water And Sewer Fund	Water Treatment Plant	FICA	\$ 59,860.00	\$ 55,402.56	\$ 72,472.12	\$ 39,293.13	\$ -	\$ 75,032.00	\$ 35,738.87	91%	
410-52100-51421	Expense	Personal Services	Water And Sewer Fund	Water Treatment Plant	Health Insurance	\$ 193,288.00	\$ 158,985.84	\$ 221,038.00	\$ 124,729.29	\$ -	\$ 196,409.00	\$ 71,679.71	57%	
410-52100-51431	Expense	Personal Services	Water And Sewer Fund	Water Treatment Plant	Employee Retirement Plan	\$ 69,015.00	\$ 65,778.85	\$ 80,451.17	\$ 46,786.39	\$ -	\$ 114,166.00	\$ 67,379.61	144%	
410-52100-51461	Expense	Personal Services	Water And Sewer Fund	Water Treatment Plant	Workers Comp	\$ 20,671.00	\$ 17,170.81	\$ 23,278.00	\$ -	\$ -	\$ 24,927.00	\$ 24,927.00	0%	
410-52100-51471	Expense	Personal Services	Water And Sewer Fund	Water Treatment Plant	Unemployment Insurance	\$ 2,204.00	\$ 236.36	\$ -	\$ 286.00	\$ 364.16	\$ -	\$ 2,284.00	\$ 1,919.84	527%
410-52100-51712	Expense	Personal Services	Water And Sewer Fund	Water Treatment Plant	Drug Screening & Background Checks	\$ 500.00	\$ 381.60	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ (856.10)	-100%	
410-52100-52111	Expense	Contractual Services	Water And Sewer Fund	Water Treatment Plant	Postage	\$ 15,155.00	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	0%	
410-52100-52351	Expense	Contractual Services	Water And Sewer Fund	Water Treatment Plant	Memberships	\$ 9,770.00	\$ 50.00	\$ 4,000.00	\$ 350.00	\$ -	\$ 1,500.00	\$ 1,500.00	329%	
410-52100-52411	Expense	Contractual Services	Water And Sewer Fund	Water Treatment Plant	Electric	\$ 434,909.00	\$ 418,645.83	\$ 434,909.00	\$ 256,364.07	\$ -	\$ 450,000.00	\$ 193,635.93	76%	
410-52100-52421	Expense	Contractual Services	Water And Sewer Fund	Water Treatment Plant	Water	\$ 5,105.00	\$ 1,409.08	\$ 5,105.00	\$ 904.69	\$ -	\$ 2,500.00	\$ 1,595.31	176%	
410-52100-52451	Expense	Contractual Services	Water And Sewer Fund	Water Treatment Plant	Telephone	\$ 5,845.00	\$ 546.35	\$ 5,845.00	\$ -	\$ -	\$ -	\$ -	0%	
410-52100-52462	Expense	Contractual Services	Water And Sewer Fund	Water Treatment Plant	Cellular	\$ 4,061.51	\$ 4,423.84	\$ 4,000.00	\$ 1,120.60	\$ -	\$ 2,500.00	\$ 1,379.40	123%	
410-52100-52481	Expense	Contractual Services	Water And Sewer Fund	Water Treatment Plant	Stormwater Fees	\$ 7,500.00	\$ 2,052.80	\$ 5,000.00	\$ 1,458.40	\$ -	\$ 3,000.00	\$ 1,541.60	105%	
410-52100-52511	Expense	Contractual Services	Water And Sewer Fund	Water Treatment Plant	Medical, Dental, Pharmacy	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
410-52100-52534	Expense	Contractual Services	Water And Sewer Fund	Water Treatment Plant	Laboratory Services	\$ 18,000.00	\$ 5,890.00	\$ 8,000.00	\$ 3,941.00	\$ 4,059.00	\$ 8,000.00	\$ 4,059.00	103%	
410-52100-52549	Expense	Contractual Services	Water And Sewer Fund	Water Treatment Plant	Other Professional Services	\$ 120,000.00	\$ 50,099.65	\$ 50,000.00	\$ 9,185.95	\$ 1,400.00	\$ 15,000.00	\$ 5,814.05	63%	
410-52100-52611	Expense	Contractual Services	Water And Sewer Fund	Water Treatment Plant	Repairs And Maintenance Motor Vehicles	\$ 61,680.00	\$ 2,102.82	\$ 12,000.00	\$ 5,495.05	\$ -	\$ 11,990.00	\$ 6,494.95	118%	
410-52100-52621	Expense	Contractual Services	Water And Sewer Fund	Water Treatment Plant	Repairs And Maintenance Machinery And Equipment	\$ 167,063.26	\$ 76,169.20	\$ 138,000.00	\$ 24,375.77	\$ 35,024.42	\$ 138,000.00	\$ 113,624.23	466%	
410-52100-52651	Expense	Contractual Services	Water And Sewer Fund	Water Treatment Plant	Repairs & Maintenance Grounds & Ground Improvement	\$ 3,300.00	\$ 2,480.00	\$ 3,000.00	\$ -	\$ 2,485.01	\$ 6,500.00	\$ 6,500.00	0%	
410-52100-52661	Expense	Contractual Services	Water And Sewer Fund	Water Treatment Plant	Repair And Maintenance Buildings	\$ 22,000.00	\$ 440.08	\$ 5,000.00	\$ (114.80)	\$ -	\$ 20,000.00	\$ 20,114.80	-17522%	
410-52100-52691	Expense	Contractual Services	Water And Sewer Fund	Water Treatment Plant	Repair And Maintenance - Other	\$ 213,900.00	\$ 199,945.00	\$ 107,800.00	\$ 5,465.36	\$ 10,260.00	\$ -	\$ (5,465.36)	-100%	
410-52100-52721	Expense	Contractual Services	Water And Sewer Fund	Water Treatment Plant	Office Equipment Contracts	\$ 2,800.00	\$ -	\$ 1,200.00	\$ -	\$ -	\$ -	\$ -	0%	
410-52100-52831	Expense	Contractual Services	Water And Sewer Fund	Water Treatment Plant	Travel - Out Of Town Expenses	\$ 2,000.00	\$ 973.54	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
410-52100-52832	Expense	Contractual Services	Water And Sewer Fund	Water Treatment Plant	Meals And Entertainment	\$ 2,500.00	\$ 1,727.62	\$ 1,500.00	\$ 424.59	\$ -	\$ -	\$ (424.59)	-100%	
410-52100-52833	Expense	Contractual Services	Water And Sewer Fund	Water Treatment Plant	Training	\$ 8,200.00	\$ 8,341.39	\$ 5,000.00	\$ 3,757.99	\$ -	\$ 7,500.00	\$ 3,742.01	100%	
410-52100-52841	Expense	Contractual Services	Water And Sewer Fund	Water Treatment Plant	Lodging	\$ 4,000.00	\$ 3,805.94	\$ 1,000.00	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	0%	
410-52100-52845	Expense	Contractual Services	Water And Sewer Fund	Water Treatment Plant	Registration	\$ 2,600.00	\$ 1,817.00	\$ 600.00	\$ 338.26	\$ -	\$ -	\$ (338.26)	-100%	
410-52100-52846	Expense	Contractual Services	Water And Sewer Fund	Water Treatment Plant	Food -Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	0%	
410-52100-52911	Expense	Contractual Services	Water And Sewer Fund	Water Treatment Plant	Ambulance, Clinic And Hospital Services	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
410-52100-53112	Expense	Supplies	Water And Sewer Fund	Water Treatment Plant	Office Supplies - General	\$ 1,500.00	\$ 980.12	\$ 1,500.00	\$ 147.88	\$ -	\$ 500.00	\$ 352.12	238%	
410-52100-53141	Expense	Supplies	Water And Sewer Fund	Water Treatment Plant	Portable Electronic Devices	\$ 2,000.00	\$ -	\$ 6,800.00	\$ -	\$ -	\$ -	\$ -	0%	
410-52100-53223	Expense	Supplies	Water And Sewer Fund	Water Treatment Plant	Laboratory Supplies	\$ 21,000.00	\$ 18,832.17	\$ 17,500.00	\$ 11,912.53	\$ 5,527.39	\$ 15,000.00	\$ 3,087.47	26%	
410-52100-53241	Expense	Supplies	Water And Sewer Fund	Water Treatment Plant	Janitorial Supplies	\$ 2,930.34	\$ 2,930.34	\$ 2,500.00	\$ 1,284.12	\$ -	\$ 2,500.00	\$ 1,215.88	95%	
410-52100-53261	Expense	Supplies	Water And Sewer Fund	Water Treatment Plant	Clothing	\$ 11,000.00	\$ 8,333.37	\$ 9,600.00	\$ 3,667.62	\$ 6,732.81	\$ 10,000.00	\$ 6,332.38	173%	
410-52100-53291	Expense	Supplies	Water And Sewer Fund	Water Treatment Plant	Other Operating Supplies	\$ 17,570.83	\$ 18,207.34	\$ 17,000.00	\$ 7,617.08	\$ 2,545.00	\$ 12,500.00	\$ 4,882.92	64%	
410-52100-53311	Expense	Supplies	Water And Sewer Fund	Water Treatment Plant	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 17,436.00	\$ 12,096.85	\$ 16,836.00	\$ 5,001.33	\$ 11,494.19	\$ 17,000.00	\$ 11,996.67	240%	
410-52100-53321	Expense	Supplies	Water And Sewer Fund	Water Treatment Plant	Vehicle Parts And Repairs	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
410-52100-53391	Expense	Supplies	Water And Sewer Fund	Water Treatment Plant	Other Repair And Maintenance Supplies	\$ 2,500.00	\$ 145.40	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
410-52100-53441	Expense	Supplies	Water And Sewer Fund	Water Treatment Plant	Safety Supplies	\$ 2,500.00	\$ 1,586.36	\$ 4,567.76	\$ 2,660.06	\$ -	\$ 5,000.00	\$ 2,339.94	88%	
410-52100-54601	Expense	Building and Construction Materials	Water And Sewer Fund	Water Treatment Plant	Polymer	\$ 17,005.00	\$ 7,051.68	\$ 10,000.00	\$ 3,710.00	\$ 6,290.00	\$ 10,000.00	\$ 6,290.00	170%	
410-52100-54602	Expense	Building and Construction Materials	Water And Sewer Fund	Water Treatment Plant	Carbon	\$ 139,048.00	\$ 88,806.62	\$ 99,000.00	\$ 41,869.32	\$ 57,130.68	\$ 99,000.00	\$ 57,130.68	136%	
410-52100-54603	Expense	Building and Construction Materials	Water And Sewer Fund	Water Treatment Plant	Chlorine	\$ 40,000.00	\$ 36,367.66	\$ 40,000.00	\$ 26,400.00	\$ 13,960.00	\$ 40,000.00	\$ 13,960.00	54%	
410-52100-54604	Expense	Building and Construction Materials	Water And Sewer Fund	Water Treatment Plant	Coagulant	\$ 175,229.16	\$ 171,309.33	\$ 180,000.00	\$ 153,922.71	\$ 26,077.29	\$ 225,000.00	\$ 71,077.29	46%	
410-52100-54605	Expense	Building and Construction Materials	Water And Sewer Fund	Water Treatment Plant	Peroxide	\$ 52,203.00	\$ 18,087.39	\$ 25,000.00	\$ 12,583.30	\$ 12,415.70	\$ 25,000.00	\$ 12,415.70	99%	
410-52100-54606	Expense	Building and Construction Materials	Water And Sewer Fund	Water Treatment Plant	Ferric	\$ 30,000.00	\$ 25,456.46	\$ 30,000.00	\$ 21,278.00	\$ 7,764.00	\$ 30,000.00	\$ 8,724.00	41%	
410-52100-54607	Expense	Building and Construction Materials	Water And Sewer Fund	Water Treatment Plant	Phosphate	\$ 30,000.00	\$ 15,323.22	\$ 30,000.00	\$ 7,073.64	\$ 12,926.36	\$ 20,000.00	\$ 12,926.36	183%	
410-52100-55112	Expense	Fixed Charges	Water And Sewer Fund	Water Treatment Plant	PEP Insurance Coverage	\$ 79,815.00	\$ 79,814.94	\$ 80,000.00	\$ 2,369.31	\$ -	\$ 7,546.00	\$ 5,176.69	218%	
410-52100-55331	Expense	Fixed Charges	Water And Sewer Fund	Water Treatment Plant	Machinery And Equipment Rental	\$ 10,000.00	\$ 4,777.60	\$ 10,000.00	\$ 964.00	\$ -	\$ 10,000.00	\$ 9,036.00	937%	
410-52100-55411	Expense	Fixed Charges	Water And Sewer Fund	Water Treatment Plant	Depreciation Expense	\$ 510,000.00	\$ 888.36	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	0%	
410-52100-55655	Expense	Fixed Charges	Water And Sewer Fund	Water Treatment Plant	Tennessee State Fees	\$ 8,500.00	\$ 350.00	\$ 8,500.00	\$ -	\$ -	\$ 350.00	\$ 350.00	0%	
410-52100-56211	Expense	Debt Service	Water And Sewer Fund	Water Treatment Plant	Principal 2002 Series GO TMBF Loan \$6M	\$ 368,300.00	\$ 368,000.00	\$ 386,000.00	\$ -	\$ -	\$ 405,000.00	\$ 405,000.00	0%	
410-52100-56411	Expense	Debt Service	Water And Sewer Fund	Water Treatment Plant	Interest 2002 Series GO TMBF Loan Water System \$6M	\$ 34,879.90	\$ 34,879.90	\$ 23,730.00	\$ 11,890.15	\$ -	\$ 12,150.00	\$ 259.85	2%	
410-52100-56911	Expense	Debt Service	Water And Sewer Fund	Water Treatment Plant	Fees 2002 Series GO TMBF Loan Water System \$6M	\$ 10,019.00	\$ 7,647.98	\$ 10,019.00	\$ 3,326.12	\$ -	\$ -	\$ (3,326.12)	-100%	
410-52100-59411	Expense	Capital Outlay	Water And Sewer Fund	Water Treatment Plant	Vehicles	\$ 52,459.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
410-52100-59701	Expense	Capital Outlay	Water And Sewer Fund	Water Treatment Plant	Furniture	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
410-52100-51111	Expense	Personal Services	Water And Sewer Fund	Water Distribution	Salaries	\$ 175,501.00	\$ 100,059.42	\$ 192,146.00	\$ 105,427.36	\$ -	\$ 187,658.00	\$ 82,230.64	78%	
410-52100-51122	Expense	Personal Services	Water And Sewer Fund	Water Distribution	Wages	\$ 709,785.00	\$ 689,151.15	\$ 868,580.00	\$ 447,029.38	\$ -	\$ 850,616.00	\$ 403,586.62	90%	
410-52100-51151	Expense	Personal Services	Water And Sewer Fund	Water Distribution	Other Salaries	\$ 25,280.00	\$ -	\$ -	\$ -	\$ -	\$ 10,400.00	\$ 10,400.00	0%	
410-52100-51222	Expense	Personal Services	Water And Sewer Fund	Water Distribution	Hourly - Overtime	\$ 40,000.00	\$ 31,128.43	\$ 40,000.00	\$ 7,406.69	\$ -	\$ 35,000.00	\$ 27,593.31	373%	
410-52100-51311	Expense	Personal Services	Water And Sewer Fund	Water Distribution	Insurance Opt Out	\$ 4,850.00	\$ 4,850.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
410-52100-51341	Expense	Personal Services	Water And Sewer Fund	Water Distribution	Christmas Bonus	\$ 2,900.00	\$ 2,900.00	\$ 13,035.68	\$ 12,039.04	\$ -	\$ 14,492.00	\$ 2,452.96	20%	

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
410-52110-51411	Expense	Personal Services	Water And Sewer Fund	Water Distribution	FICA	\$ 63,950.00	\$ 62,555.95	\$ 85,598.28	\$ 42,963.68	\$ -	\$ 80,537.00	\$ 37,573.32	87%
410-52110-51421	Expense	Personal Services	Water And Sewer Fund	Water Distribution	Health Insurance	\$ 197,319.00	\$ 149,435.75	\$ 276,347.00	\$ 125,654.41	\$ -	\$ 249,056.00	\$ 123,401.59	98%
410-52110-51431	Expense	Personal Services	Water And Sewer Fund	Water Distribution	Employee Retirement Plan	\$ 76,078.00	\$ 73,947.28	\$ 95,370.25	\$ 51,356.72	\$ -	\$ 121,161.00	\$ 69,804.28	136%
410-52110-51461	Expense	Personal Services	Water And Sewer Fund	Water Distribution	Workers Comp	\$ 18,812.00	\$ 15,811.16	\$ 30,690.00	\$ -	\$ -	\$ 26,641.00	\$ 26,641.00	0%
410-52110-51471	Expense	Personal Services	Water And Sewer Fund	Water Distribution	Unemployment Insurance	\$ 2,282.00	\$ 336.71	\$ 374.00	\$ 376.92	\$ -	\$ 2,331.00	\$ 1,954.08	518%
410-52110-51712	Expense	Personal Services	Water And Sewer Fund	Water Distribution	Drug Screening & Background Checks	\$ 2,000.00	\$ 1,292.41	\$ 1,000.00	\$ 1,400.35	\$ -	\$ -	\$ (1,400.35)	-100%
410-52110-52111	Expense	Contractual Services	Water And Sewer Fund	Water Distribution	Postage	\$ 4,200.00	\$ 159.36	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	0%
410-52110-52351	Expense	Contractual Services	Water And Sewer Fund	Water Distribution	Memberships	\$ 62,000.00	\$ 8,205.82	\$ 45,000.00	\$ 7,526.58	\$ 10,673.42	\$ 20,000.00	\$ 12,473.42	166%
410-52110-52391	Expense	Contractual Services	Water And Sewer Fund	Water Distribution	Other Publicity, Subscriptions And Dues	\$ 153,373.85	\$ 132,199.70	\$ 169,000.00	\$ 96,568.80	\$ 38,077.30	\$ 135,000.00	\$ 38,431.20	40%
410-52110-52411	Expense	Contractual Services	Water And Sewer Fund	Water Distribution	Electric	\$ 125,000.00	\$ 122,114.48	\$ 100,000.00	\$ 73,707.30	\$ -	\$ 105,000.00	\$ 31,292.70	42%
410-52110-52421	Expense	Contractual Services	Water And Sewer Fund	Water Distribution	Water	\$ 600.00	\$ 620.20	\$ 2,000.00	\$ 1,847.22	\$ -	\$ 2,000.00	\$ 152.78	8%
410-52110-52441	Expense	Contractual Services	Water And Sewer Fund	Water Distribution	Gas	\$ 2,000.00	\$ 738.14	\$ 1,000.00	\$ 481.63	\$ -	\$ 1,000.00	\$ 518.37	108%
410-52110-52451	Expense	Contractual Services	Water And Sewer Fund	Water Distribution	Telephone	\$ 1,000.00	\$ 35.55	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	0%
410-52110-52462	Expense	Contractual Services	Water And Sewer Fund	Water Distribution	Cellular	\$ 12,800.00	\$ 8,799.29	\$ 8,000.00	\$ 6,346.52	\$ -	\$ 10,845.00	\$ 4,984.48	71%
410-52110-52511	Expense	Contractual Services	Water And Sewer Fund	Water Distribution	Medical, Dental, Pharmacy	\$ 1,100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52110-52549	Expense	Contractual Services	Water And Sewer Fund	Water Distribution	Other Professional Services	\$ 46,619.00	\$ 3,250.00	\$ 6,700.00	\$ 3,250.00	\$ -	\$ 6,700.00	\$ 3,450.00	106%
410-52110-52611	Expense	Contractual Services	Water And Sewer Fund	Water Distribution	Repairs And Maintenance Motor Vehicles	\$ 35,968.00	\$ 17,303.31	\$ 12,000.00	\$ 5,093.11	\$ -	\$ 26,210.00	\$ 21,116.89	415%
410-52110-52621	Expense	Contractual Services	Water And Sewer Fund	Water Distribution	Repairs And Maintenance Machinery And Equipment	\$ 18,534.00	\$ 6,032.06	\$ 8,000.00	\$ 6,427.75	\$ -	\$ 16,500.00	\$ 10,072.25	157%
410-52110-52651	Expense	Contractual Services	Water And Sewer Fund	Water Distribution	Repairs & Maintenance Grounds & Ground Improvem	\$ 1,000.00	\$ 47.21	\$ 800.00	\$ -	\$ -	\$ 800.00	\$ 800.00	0%
410-52110-52661	Expense	Contractual Services	Water And Sewer Fund	Water Distribution	Repair And Maintenance Buildings	\$ -	\$ -	\$ -	\$ (550.39)	\$ -	\$ -	\$ -	-100%
410-52110-52671	Expense	Contractual Services	Water And Sewer Fund	Water Distribution	Repairs And Maintenance Sidewalks	\$ 10,000.00	\$ 4,503.11	\$ 10,500.00	\$ 2,717.32	\$ -	\$ 5,000.00	\$ 2,282.68	84%
410-52110-52681	Expense	Contractual Services	Water And Sewer Fund	Water Distribution	Repair And Maintenance Roads And Streets	\$ 60,000.00	\$ 2,827.65	\$ 28,800.00	\$ 9,103.91	\$ 2,183.75	\$ 17,500.00	\$ 8,396.09	92%
410-52110-52691	Expense	Contractual Services	Water And Sewer Fund	Water Distribution	Repair And Maintenance - Other	\$ 111,872.41	\$ 13,035.38	\$ 8,000.00	\$ 2,993.26	\$ -	\$ -	\$ (2,993.26)	-100%
410-52110-52721	Expense	Contractual Services	Water And Sewer Fund	Water Distribution	Office Equipment Contracts	\$ 1,500.00	\$ -	\$ 1,200.00	\$ -	\$ -	\$ -	\$ -	0%
410-52110-52800	Expense	Contractual Services	Water And Sewer Fund	Water Distribution	Travel	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52110-52831	Expense	Contractual Services	Water And Sewer Fund	Water Distribution	Travel - Out Of Town Expenses	\$ -	\$ -	\$ 2,200.00	\$ 1,863.97	\$ -	\$ 3,000.00	\$ 1,136.03	61%
410-52110-52832	Expense	Contractual Services	Water And Sewer Fund	Water Distribution	Meals And Entertainment	\$ 3,000.00	\$ 2,359.90	\$ 2,200.00	\$ 1,717.46	\$ -	\$ -	\$ (1,717.46)	-100%
410-52110-52833	Expense	Contractual Services	Water And Sewer Fund	Water Distribution	Training	\$ 10,500.00	\$ 10,316.41	\$ 19,000.00	\$ 13,268.00	\$ 6,435.00	\$ 22,000.00	\$ 8,732.00	66%
410-52110-52841	Expense	Contractual Services	Water And Sewer Fund	Water Distribution	Lodging	\$ 2,200.00	\$ -	\$ 2,400.00	\$ 2,423.02	\$ -	\$ 4,000.00	\$ 1,576.98	65%
410-52110-52845	Expense	Contractual Services	Water And Sewer Fund	Water Distribution	Registration	\$ 600.00	\$ 52.66	\$ 1,700.00	\$ 238.00	\$ -	\$ -	\$ (238.00)	-100%
410-52110-52911	Expense	Contractual Services	Water And Sewer Fund	Water Distribution	Ambulance, Clinic And Hospital Services	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52110-53112	Expense	Supplies	Water And Sewer Fund	Water Distribution	Office Supplies - General	\$ 1,500.00	\$ 369.36	\$ 2,500.00	\$ 1,068.09	\$ -	\$ 2,500.00	\$ 1,431.91	134%
410-52110-53141	Expense	Supplies	Water And Sewer Fund	Water Distribution	Portable Electronic Devices	\$ 100,300.00	\$ 70,574.53	\$ 27,000.00	\$ 231.75	\$ -	\$ -	\$ (231.75)	-100%
410-52110-53241	Expense	Supplies	Water And Sewer Fund	Water Distribution	Janitorial Supplies	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	0%
410-52110-53261	Expense	Supplies	Water And Sewer Fund	Water Distribution	Clothing	\$ 12,553.74	\$ 12,294.44	\$ 10,000.00	\$ 5,556.14	\$ 4,751.78	\$ 15,800.00	\$ 10,243.86	184%
410-52110-53291	Expense	Supplies	Water And Sewer Fund	Water Distribution	Other Operating Supplies	\$ 200,000.00	\$ 166,399.88	\$ 215,000.00	\$ 114,666.24	\$ 91,383.87	\$ 252,500.00	\$ 137,833.76	120%
410-52110-53311	Expense	Supplies	Water And Sewer Fund	Water Distribution	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 45,000.00	\$ 27,984.53	\$ 47,500.00	\$ 16,888.59	\$ 30,558.75	\$ 51,888.00	\$ 34,999.41	207%
410-52110-53321	Expense	Supplies	Water And Sewer Fund	Water Distribution	Vehicle Parts And Repairs	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52110-53391	Expense	Supplies	Water And Sewer Fund	Water Distribution	Other Repair And Maintenance Supplies	\$ 36,314.00	\$ 6,559.88	\$ 67,000.00	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00	0%
410-52110-53441	Expense	Supplies	Water And Sewer Fund	Water Distribution	Safety Supplies	\$ 4,500.00	\$ 2,989.64	\$ 11,750.00	\$ 4,462.86	\$ 5,938.90	\$ 7,500.00	\$ 3,037.14	68%
410-52110-53531	Expense	Supplies	Water And Sewer Fund	Water Distribution	Water Purchased For Resale	\$ 1,700,000.00	\$ 1,661,785.08	\$ 1,900,000.00	\$ 1,324,917.63	\$ -	\$ 2,100,000.00	\$ 775,082.37	59%
410-52110-53541	Expense	Supplies	Water And Sewer Fund	Water Distribution	Water Meters For Resale	\$ 390,000.00	\$ 381,435.62	\$ 300,000.00	\$ 64,932.09	\$ 235,067.91	\$ 150,000.00	\$ 85,067.91	131%
410-52110-54251	Expense	Building and Construction Materials	Water And Sewer Fund	Water Distribution	Water Meters	\$ 685,000.00	\$ 1,053,619.94	\$ 685,000.00	\$ 681,513.92	\$ 3,486.08	\$ 685,000.00	\$ 3,486.08	1%
410-52110-54253	Expense	Building and Construction Materials	Water And Sewer Fund	Water Distribution	Fire Hydrants	\$ 143,948.00	\$ 10,725.00	\$ 50,000.00	\$ 26,069.75	\$ 23,930.25	\$ 40,000.00	\$ 13,930.25	53%
410-52110-55112	Expense	Fixed Charges	Water And Sewer Fund	Water Distribution	PEP Insurance Coverage	\$ 87,997.00	\$ 28,999.43	\$ 55,000.00	\$ 9,432.91	\$ -	\$ 15,511.00	\$ 6,078.09	64%
410-52110-55113	Expense	Fixed Charges	Water And Sewer Fund	Water Distribution	PEP Deductible	\$ -	\$ -	\$ -	\$ 754.79	\$ -	\$ -	\$ (754.79)	-100%
410-52110-55161	Expense	Fixed Charges	Water And Sewer Fund	Water Distribution	Worker'S Comp Deductible	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	0%
410-52110-55331	Expense	Fixed Charges	Water And Sewer Fund	Water Distribution	Machinery And Equipment Rental	\$ 2,000.00	\$ 2,000.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	0%
410-52110-55411	Expense	Fixed Charges	Water And Sewer Fund	Water Distribution	Depreciation Expense	\$ 600,000.00	\$ 1,251,639.49	\$ 1,200,000.00	\$ -	\$ -	\$ 1,400,000.00	\$ 1,400,000.00	0%
410-52110-55655	Expense	Fixed Charges	Water And Sewer Fund	Water Distribution	Tennessee State Fees	\$ 35,000.00	\$ 29,759.60	\$ 35,000.00	\$ 32,177.60	\$ 2,822.40	\$ 35,000.00	\$ 2,822.40	9%
410-52110-55921	Expense	Fixed Charges	Water And Sewer Fund	Water Distribution	Payments In Lieu Of Taxes	\$ -	\$ 192,298.45	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52110-56432	Expense	Debt Service	Water And Sewer Fund	Water Distribution	Interest 2016 Series CON 53M	\$ 2,048.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52110-57411	Expense	Grants, Contributions, Indemnities, and Other	Water And Sewer Fund	Water Distribution	Bad Debt Expense	\$ -	\$ 23,291.39	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52110-59411	Expense	Capital Outlay	Water And Sewer Fund	Water Distribution	Vehicles	\$ 157,898.29	\$ -	\$ 105,000.00	\$ -	\$ 105,000.00	\$ -	\$ -	-40%
410-52110-59421	Expense	Capital Outlay	Water And Sewer Fund	Water Distribution	Machinery And Equipment	\$ 103,000.00	\$ -	\$ 213,000.00	\$ 212,759.99	\$ -	\$ 127,250.00	\$ (85,509.99)	-40%
410-52110-59711	Expense	Capital Outlay	Water And Sewer Fund	Water Distribution	Other Machinery	\$ 5,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52117-51111	Expense	Personal Services	Water And Sewer Fund	Strategic Project Acceleration & Resilient Technical Adaptation (SPARTAH	Salaries	\$ -	\$ -	\$ 181,592.58	\$ 32,313.60	\$ -	\$ 106,330.00	\$ 74,016.40	229%
410-52117-51122	Expense	Personal Services	Water And Sewer Fund	Strategic Project Acceleration & Resilient Technical Adaptation (SPARTAH	Wages	\$ -	\$ -	\$ 85,334.00	\$ 49,236.20	\$ -	\$ 88,400.00	\$ 39,163.80	80%
410-52117-51222	Expense	Personal Services	Water And Sewer Fund	Strategic Project Acceleration & Resilient Technical Adaptation (SPARTAH	Hourly - Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	0%
410-52117-51341	Expense	Personal Services	Water And Sewer Fund	Strategic Project Acceleration & Resilient Technical Adaptation (SPARTAH	Christmas Bonus	\$ -	\$ -	\$ 2,444.19	\$ 1,550.04	\$ -	\$ 2,358.00	\$ 807.96	52%
410-52117-51411	Expense	Personal Services	Water And Sewer Fund	Strategic Project Acceleration & Resilient Technical Adaptation (SPARTAH	FICA	\$ -	\$ -	\$ 21,142.83	\$ 6,250.60	\$ -	\$ 15,078.00	\$ 8,827.40	141%
410-52117-51461	Expense	Personal Services	Water And Sewer Fund	Strategic Project Acceleration & Resilient Technical Adaptation (SPARTAH	Health Insurance	\$ -	\$ -	\$ 70,652.78	\$ 16,876.35	\$ -	\$ 72,598.00	\$ 55,719.65	330%
410-52117-51431	Expense	Personal Services	Water And Sewer Fund	Strategic Project Acceleration & Resilient Technical Adaptation (SPARTAH	Employee Retirement Plan	\$ -	\$ -	\$ 23,918.22	\$ 7,462.35	\$ -	\$ 22,941.00	\$ 15,478.65	207%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
410-52117-51461	Expense	Personal Services	Water And Sewer Fund	Strategic Project Acceleration & Resilient Technical Adaptation (SPARTAN Workers Comp		\$ -	\$ -	\$ 14,158.97	\$ -	\$ -	\$ 2,786.00	\$ 2,786.00	0%
410-52117-51471	Expense	Personal Services	Water And Sewer Fund	Strategic Project Acceleration & Resilient Technical Adaptation (SPARTAN Unemployment Insurance		\$ -	\$ -	\$ 66.00	\$ 63.01	\$ -	\$ 182.00	\$ 118.99	189%
410-52117-51712	Expense	Personal Services	Water And Sewer Fund	Strategic Project Acceleration & Resilient Technical Adaptation (SPARTAN Drug Screening & Background Checks		\$ -	\$ -	\$ 500.00	\$ 80.08	\$ -	\$ -	\$ (80.08)	-100%
410-52117-52201	Expense	Contractual Services	Water And Sewer Fund	Strategic Project Acceleration & Resilient Technical Adaptation (SPARTAN Stationery, Envelopes, Forms, Printing		\$ -	\$ -	\$ 150.00	\$ -	\$ -	\$ -	\$ -	0%
410-52117-52351	Expense	Contractual Services	Water And Sewer Fund	Strategic Project Acceleration & Resilient Technical Adaptation (SPARTAN Memberships		\$ -	\$ -	\$ 5,000.00	\$ 399.00	\$ -	\$ 1,500.00	\$ 1,101.00	276%
410-52117-52361	Expense	Contractual Services	Water And Sewer Fund	Strategic Project Acceleration & Resilient Technical Adaptation (SPARTAN Public Relations		\$ -	\$ -	\$ 1,000.00	\$ 424.00	\$ -	\$ 1,000.00	\$ 576.00	136%
410-52117-52452	Expense	Contractual Services	Water And Sewer Fund	Strategic Project Acceleration & Resilient Technical Adaptation (SPARTAN Cellular		\$ -	\$ -	\$ 3,300.00	\$ 251.85	\$ -	\$ 3,300.00	\$ 3,048.15	1210%
410-52117-52521	Expense	Contractual Services	Water And Sewer Fund	Strategic Project Acceleration & Resilient Technical Adaptation (SPARTAN Legal Services		\$ -	\$ -	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	0%
410-52117-52545	Expense	Contractual Services	Water And Sewer Fund	Strategic Project Acceleration & Resilient Technical Adaptation (SPARTAN Consultant's Services		\$ -	\$ -	\$ 499,000.00	\$ 29,724.00	\$ 30,576.00	\$ 500,000.00	\$ 470,276.00	1582%
410-52117-52611	Expense	Contractual Services	Water And Sewer Fund	Strategic Project Acceleration & Resilient Technical Adaptation (SPARTAN Repairs And Maintenance Motor Vehicles		\$ -	\$ -	\$ 1,500.00	\$ -	\$ -	\$ 3,099.00	\$ 3,099.00	0%
410-52117-52661	Expense	Contractual Services	Water And Sewer Fund	Strategic Project Acceleration & Resilient Technical Adaptation (SPARTAN Repair And Maintenance Buildings		\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	0%
410-52117-52831	Expense	Contractual Services	Water And Sewer Fund	Strategic Project Acceleration & Resilient Technical Adaptation (SPARTAN Travel - Out Of Town Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	0%
410-52117-52832	Expense	Contractual Services	Water And Sewer Fund	Strategic Project Acceleration & Resilient Technical Adaptation (SPARTAN Meals And Entertainment		\$ -	\$ -	\$ 1,000.00	\$ 363.80	\$ -	\$ -	\$ (363.80)	-100%
410-52117-52833	Expense	Contractual Services	Water And Sewer Fund	Strategic Project Acceleration & Resilient Technical Adaptation (SPARTAN Training		\$ -	\$ -	\$ 12,500.00	\$ 100.88	\$ -	\$ 17,500.00	\$ 17,399.12	17247%
410-52117-52841	Expense	Contractual Services	Water And Sewer Fund	Strategic Project Acceleration & Resilient Technical Adaptation (SPARTAN Lodging		\$ -	\$ -	\$ 12,500.00	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	0%
410-52117-52845	Expense	Contractual Services	Water And Sewer Fund	Strategic Project Acceleration & Resilient Technical Adaptation (SPARTAN Registration		\$ -	\$ -	\$ -	\$ -	\$ 2,355.00	\$ -	\$ -	0%
410-52117-53112	Expense	Supplies	Water And Sewer Fund	Strategic Project Acceleration & Resilient Technical Adaptation (SPARTAN Office Supplies - General		\$ -	\$ -	\$ 3,000.00	\$ 120.09	\$ -	\$ 3,000.00	\$ 2,879.91	2398%
410-52117-53139	Expense	Supplies	Water And Sewer Fund	Strategic Project Acceleration & Resilient Technical Adaptation (SPARTAN Other Computer Software		\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	0%
410-52117-53141	Expense	Supplies	Water And Sewer Fund	Strategic Project Acceleration & Resilient Technical Adaptation (SPARTAN Portable Electronic Devices		\$ -	\$ -	\$ 3,600.00	\$ -	\$ -	\$ -	\$ -	0%
410-52117-53241	Expense	Supplies	Water And Sewer Fund	Strategic Project Acceleration & Resilient Technical Adaptation (SPARTAN Janitorial Supplies		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250.00	\$ 1,250.00	0%
410-52117-53261	Expense	Supplies	Water And Sewer Fund	Strategic Project Acceleration & Resilient Technical Adaptation (SPARTAN Clothing		\$ -	\$ -	\$ 3,000.00	\$ 49.99	\$ -	\$ 1,200.00	\$ 1,650.01	3301%
410-52117-53311	Expense	Supplies	Water And Sewer Fund	Strategic Project Acceleration & Resilient Technical Adaptation (SPARTAN Gas, Oil, Diesel Fuel, Grease, Etc.		\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	0%
410-52117-53441	Expense	Supplies	Water And Sewer Fund	Strategic Project Acceleration & Resilient Technical Adaptation (SPARTAN Safety Supplies		\$ -	\$ -	\$ 2,250.00	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	0%
410-52117-55112	Expense	Fixed Charges	Water And Sewer Fund	Strategic Project Acceleration & Resilient Technical Adaptation (SPARTAN PEP Insurance Coverage		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,638.00	\$ 2,638.00	0%
410-52117-59411	Expense	Capital Outlay	Water And Sewer Fund	Strategic Project Acceleration & Resilient Technical Adaptation (SPARTAN Vehicles		\$ -	\$ -	\$ 40,000.00	\$ -	\$ 39,790.00	\$ -	\$ -	0%
410-52117-59701	Expense	Capital Outlay	Water And Sewer Fund	Strategic Project Acceleration & Resilient Technical Adaptation (SPARTAN Furniture		\$ -	\$ -	\$ 12,000.00	\$ 279.00	\$ -	\$ -	\$ (279.00)	-100%
410-52210-51111	Expense	Personal Services	Water And Sewer Fund	Waste Water Treatment Plant Salaries		\$ 106,718.00	\$ 82,836.13	\$ 32,351.36	\$ 60,322.76	\$ -	\$ 163,821.00	\$ 103,498.24	172%
410-52210-51122	Expense	Personal Services	Water And Sewer Fund	Waste Water Treatment Plant Wages		\$ 458,093.00	\$ 445,685.03	\$ 464,347.00	\$ 291,490.80	\$ -	\$ 553,114.00	\$ 261,623.20	90%
410-52210-51151	Expense	Personal Services	Water And Sewer Fund	Waste Water Treatment Plant Other Salaries		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,400.00	\$ 10,400.00	0%
410-52210-51222	Expense	Personal Services	Water And Sewer Fund	Waste Water Treatment Plant Hourly - Overtime		\$ 18,000.00	\$ 15,339.79	\$ 30,000.00	\$ 19,919.60	\$ -	\$ 18,000.00	\$ (1,919.60)	-10%
410-52210-51311	Expense	Personal Services	Water And Sewer Fund	Waste Water Treatment Plant Insurance Opt Out		\$ 4,900.00	\$ 3,300.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52210-51341	Expense	Personal Services	Water And Sewer Fund	Waste Water Treatment Plant Christmas Bonus		\$ 1,800.00	\$ 1,800.00	\$ 8,147.30	\$ 6,252.80	\$ -	\$ 9,277.00	\$ 3,024.20	48%
410-52210-51411	Expense	Personal Services	Water And Sewer Fund	Waste Water Treatment Plant FICA		\$ 42,495.00	\$ 41,835.59	\$ 41,031.35	\$ 28,384.93	\$ -	\$ 55,556.00	\$ 27,171.07	96%
410-52210-51421	Expense	Personal Services	Water And Sewer Fund	Waste Water Treatment Plant Health Insurance		\$ 121,100.00	\$ 96,001.61	\$ 99,712.82	\$ 75,407.26	\$ -	\$ 169,462.00	\$ 94,054.74	125%
410-52210-51431	Expense	Personal Services	Water And Sewer Fund	Waste Water Treatment Plant Employee Retirement Plan		\$ 49,843.00	\$ 49,152.23	\$ 45,225.16	\$ 33,943.26	\$ -	\$ 13,059.00	\$ (20,884.26)	-62%
410-52210-51461	Expense	Personal Services	Water And Sewer Fund	Waste Water Treatment Plant Workers Comp		\$ 15,461.00	\$ 12,460.08	\$ 1,005.97	\$ -	\$ -	\$ 1,406.00	\$ 1,406.00	0%
410-52210-51471	Expense	Personal Services	Water And Sewer Fund	Waste Water Treatment Plant Unemployment Insurance		\$ 1,568.00	\$ 242.11	\$ 220.00	\$ 183.37	\$ -	\$ -	\$ (183.37)	-100%
410-52210-51712	Expense	Personal Services	Water And Sewer Fund	Waste Water Treatment Plant Drug Screening & Background Checks		\$ 1,500.00	\$ 1,253.15	\$ 1,000.00	\$ 239.60	\$ -	\$ -	\$ (239.60)	-100%
410-52210-52351	Expense	Contractual Services	Water And Sewer Fund	Waste Water Treatment Plant Memberships		\$ 4,000.00	\$ 585.00	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	0%
410-52210-52411	Expense	Contractual Services	Water And Sewer Fund	Waste Water Treatment Plant Electric		\$ 460,305.00	\$ 461,505.74	\$ 460,000.00	\$ 284,368.48	\$ -	\$ 480,000.00	\$ 195,631.52	69%
410-52210-52421	Expense	Contractual Services	Water And Sewer Fund	Waste Water Treatment Plant Water		\$ 5,000.00	\$ 1,728.65	\$ 3,000.00	\$ 1,282.24	\$ -	\$ 3,000.00	\$ 1,717.76	134%
410-52210-52441	Expense	Contractual Services	Water And Sewer Fund	Waste Water Treatment Plant Gas		\$ 6,000.00	\$ 3,110.16	\$ 3,000.00	\$ 1,610.47	\$ -	\$ 3,000.00	\$ 1,389.53	86%
410-52210-52451	Expense	Contractual Services	Water And Sewer Fund	Waste Water Treatment Plant Telephone		\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52210-52452	Expense	Contractual Services	Water And Sewer Fund	Waste Water Treatment Plant Cellular		\$ 3,500.00	\$ 2,229.81	\$ 3,500.00	\$ 2,881.29	\$ -	\$ 5,045.00	\$ 2,163.71	75%
410-52210-52481	Expense	Contractual Services	Water And Sewer Fund	Waste Water Treatment Plant Stormwater Fees		\$ 7,300.00	\$ 6,777.08	\$ 6,500.00	\$ 3,405.04	\$ -	\$ 6,500.00	\$ 3,094.96	91%
410-52210-52534	Expense	Contractual Services	Water And Sewer Fund	Waste Water Treatment Plant Laboratory Services		\$ 26,130.00	\$ 11,880.36	\$ 18,000.00	\$ 9,822.00	\$ 1,780.00	\$ 5,178.00	\$ 5,178.00	53%
410-52210-52549	Expense	Contractual Services	Water And Sewer Fund	Waste Water Treatment Plant Other Professional Services		\$ 10,500.00	\$ 7,826.69	\$ 3,500.00	\$ 1,073.90	\$ 2,000.00	\$ 3,500.00	\$ 2,426.10	226%
410-52210-52611	Expense	Contractual Services	Water And Sewer Fund	Waste Water Treatment Plant Repairs And Maintenance Motor Vehicles		\$ 7,028.00	\$ 3,468.41	\$ 1,000.00	\$ 1,276.65	\$ -	\$ 12,865.00	\$ 11,588.35	908%
410-52210-52621	Expense	Contractual Services	Water And Sewer Fund	Waste Water Treatment Plant Repairs And Maintenance Machinery And Equipment		\$ 252,043.00	\$ 199,531.26	\$ 378,650.00	\$ 226,888.21	\$ 167,374.98	\$ 415,500.00	\$ 188,611.79	83%
410-52210-52651	Expense	Contractual Services	Water And Sewer Fund	Waste Water Treatment Plant Repairs & Maintenance Grounds & Ground Improvement		\$ 13,222.00	\$ 1,145.81	\$ 30,000.00	\$ 647.05	\$ -	\$ 10,000.00	\$ 9,352.95	1445%
410-52210-52691	Expense	Contractual Services	Water And Sewer Fund	Waste Water Treatment Plant Repair And Maintenance - Other		\$ 3,807.00	\$ 3,805.00	\$ 19,000.00	\$ -	\$ -	\$ -	\$ -	0%
410-52210-52721	Expense	Contractual Services	Water And Sewer Fund	Waste Water Treatment Plant Office Equipment Contracts		\$ -	\$ -	\$ 1,400.00	\$ -	\$ -	\$ -	\$ -	0%
410-52210-52723	Expense	Contractual Services	Water And Sewer Fund	Waste Water Treatment Plant Subscription Services		\$ 300.00	\$ 198.68	\$ 700.00	\$ 73.33	\$ -	\$ 150.00	\$ 76.67	105%
410-52210-52728	Expense	Contractual Services	Water And Sewer Fund	Waste Water Treatment Plant Security Cameras & Alarms		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,500.00	\$ 16,500.00	0%
410-52210-52831	Expense	Contractual Services	Water And Sewer Fund	Waste Water Treatment Plant Travel - Out Of Town Expenses		\$ -	\$ 258.95	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52210-52832	Expense	Contractual Services	Water And Sewer Fund	Waste Water Treatment Plant Meals And Entertainment		\$ 1,500.00	\$ 1,565.17	\$ 1,500.00	\$ 154.75	\$ -	\$ -	\$ (154.75)	-100%
410-52210-52833	Expense	Contractual Services	Water And Sewer Fund	Waste Water Treatment Plant Training		\$ 5,500.00	\$ 5,919.50	\$ 8,000.00	\$ 1,265.06	\$ -	\$ 9,000.00	\$ 7,734.94	611%
410-52210-52841	Expense	Contractual Services	Water And Sewer Fund	Waste Water Treatment Plant Lodging		\$ 3,200.00	\$ 2,392.27	\$ 3,200.00	\$ 1,896.88	\$ -	\$ 3,200.00	\$ 1,303.12	69%
410-52210-52845	Expense	Contractual Services	Water And Sewer Fund	Waste Water Treatment Plant Registration		\$ 1,500.00	\$ 1,723.33	\$ 1,000.00	\$ 180.00	\$ -	\$ -	\$ (180.00)	-100%
410-52210-52846	Expense	Contractual Services	Water And Sewer Fund	Waste Water Treatment Plant Food -Per Diem		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,550.00	\$ 1,550.00	0%
410-52210-52846	Expense	Contractual Services	Water And Sewer Fund	Waste Water Treatment Plant Food -Per Diem		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	0%
410-52210-52846	Expense	Contractual Services	Water And Sewer Fund	Waste Water Treatment Plant Food -Per Diem		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	0%
410-52210-52851	Expense	Contractual Services	Water And Sewer Fund	Waste Water Treatment Plant Licenses & Certifications		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ 100.00	0%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)	
410-52210-5299	Expense	Contractual Services	Water And Sewer Fund	Waste Water Treatment Plant	Sludge Removal	\$ 983,000.00	\$ 914,737.68	\$ 726,000.00	\$ 453,415.89	\$ 266,895.62	\$ 726,000.00	\$ 272,584.11	60%	
410-52210-5312	Expense	Supplies	Water And Sewer Fund	Waste Water Treatment Plant	Office Supplies - General	\$ 2,000.00	\$ 1,924.16	\$ 2,000.00	\$ 408.93	\$ -	\$ 1,500.00	\$ 1,091.07	267%	
410-52210-5314	Expense	Supplies	Water And Sewer Fund	Waste Water Treatment Plant	Portable Electronic Devices	\$ -	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	0%	
410-52210-5323	Expense	Supplies	Water And Sewer Fund	Waste Water Treatment Plant	Laboratory Supplies	\$ 20,622.00	\$ 13,238.67	\$ 50,000.00	\$ 5,206.88	\$ 3,187.00	\$ 15,000.00	\$ 9,793.12	188%	
410-52210-5326	Expense	Supplies	Water And Sewer Fund	Waste Water Treatment Plant	Clothing	\$ 7,200.00	\$ 6,372.84	\$ 7,200.00	\$ 1,658.45	\$ 2,739.09	\$ 8,000.00	\$ 6,341.55	382%	
410-52210-5329	Expense	Supplies	Water And Sewer Fund	Waste Water Treatment Plant	Other Operating Supplies	\$ 52,181.00	\$ 42,308.96	\$ 60,000.00	\$ 11,586.05	\$ 9,564.46	\$ -	\$ (11,586.05)	-100%	
410-52210-5331	Expense	Supplies	Water And Sewer Fund	Waste Water Treatment Plant	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 14,001.00	\$ 4,597.01	\$ 10,000.00	\$ 2,113.71	\$ 4,623.34	\$ 15,000.00	\$ 12,886.29	610%	
410-52210-5332	Expense	Supplies	Water And Sewer Fund	Waste Water Treatment Plant	Vehicle Parts And Repairs	\$ 4,000.00	\$ 3,153.41	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
410-52210-5332	Expense	Supplies	Water And Sewer Fund	Waste Water Treatment Plant	Equipment Parts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00	\$ 75,000.00	0%	
410-52210-5339	Expense	Supplies	Water And Sewer Fund	Waste Water Treatment Plant	Other Repair And Maintenance Supplies	\$ 6,000.00	\$ 3,622.59	\$ 75,150.00	\$ 26,930.30	\$ 23,129.96	\$ -	\$ (26,930.30)	-100%	
410-52210-5344	Expense	Supplies	Water And Sewer Fund	Waste Water Treatment Plant	Safety Supplies	\$ 3,050.00	\$ 3,023.29	\$ 7,500.00	\$ 5,737.12	\$ -	\$ 7,500.00	\$ 1,762.88	31%	
410-52210-5460	Expense	Building and Construction Materials	Water And Sewer Fund	Waste Water Treatment Plant	Polymer	\$ 164,920.00	\$ 98,222.00	\$ 200,000.00	\$ 56,396.00	\$ 143,604.00	\$ 200,000.00	\$ 143,604.00	255%	
410-52210-5512	Expense	Fixed Charges	Water And Sewer Fund	Waste Water Treatment Plant	PEP Insurance Coverage	\$ 118,349.00	\$ 118,348.31	\$ 120,000.00	\$ 2,065.94	\$ -	\$ 6,315.00	\$ 4,249.06	206%	
410-52210-5513	Expense	Fixed Charges	Water And Sewer Fund	Waste Water Treatment Plant	PEP Deductible	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ (1,000.00)	-100%	
410-52210-5533	Expense	Fixed Charges	Water And Sewer Fund	Waste Water Treatment Plant	Machinery And Equipment Rental	\$ 435,360.00	\$ 434,869.52	\$ 450,000.00	\$ 245,000.00	\$ 175,000.00	\$ 450,000.00	\$ 205,000.00	84%	
410-52210-5541	Expense	Fixed Charges	Water And Sewer Fund	Waste Water Treatment Plant	Depreciation Expense	\$ 687,500.00	\$ 2,385,671.17	\$ 2,150,000.00	\$ -	\$ -	\$ 2,500,000.00	\$ 2,500,000.00	0%	
410-52210-5565	Expense	Fixed Charges	Water And Sewer Fund	Waste Water Treatment Plant	Tennessee State Fees	\$ 86,720.00	\$ 24,840.00	\$ 75,000.00	\$ 22,149.38	\$ -	\$ -	\$ (22,149.38)	-100%	
410-52210-5614	Expense	Debt Service	Water And Sewer Fund	Waste Water Treatment Plant	Principal 2020B Series GO Bond \$9.395K (53%)	\$ 371,000.00	\$ 371,000.00	\$ 378,950.00	\$ -	\$ -	\$ 389,550.00	\$ 389,550.00	0%	
410-52210-5614	Expense	Debt Service	Water And Sewer Fund	Waste Water Treatment Plant	Principal 2020B Series GO Bond \$9.395K (47%)	\$ 329,000.00	\$ 329,000.00	\$ 336,050.00	\$ -	\$ -	\$ 345,450.00	\$ 345,450.00	0%	
410-52210-5634	Expense	Debt Service	Water And Sewer Fund	Waste Water Treatment Plant	Interest 2020B Series GO Bond \$9.395K (53%)	\$ 77,691.00	\$ 77,691.00	\$ 76,479.00	\$ 33,910.50	\$ -	\$ 57,739.50	\$ 23,829.00	70%	
410-52210-5634	Expense	Debt Service	Water And Sewer Fund	Waste Water Treatment Plant	Interest 2020B Series GO Bond \$9.395K (47%)	\$ 87,609.00	\$ 87,609.00	\$ 87,821.00	\$ 38,239.50	\$ -	\$ 65,110.50	\$ 26,871.00	70%	
410-52210-5741	Expense	Grants, Contributions, Indemnities, and Other	Water And Sewer Fund	Waste Water Treatment Plant	Bad Debt Expense	\$ -	\$ 22,979.61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52210-5941	Expense	Capital Outlay	Water And Sewer Fund	Waste Water Treatment Plant	Vehicles	\$ 148,000.00	\$ -	\$ 50,000.00	\$ 45,696.80	\$ -	\$ -	\$ (45,696.80)	-100%	
410-52210-5942	Expense	Capital Outlay	Water And Sewer Fund	Waste Water Treatment Plant	Machinery And Equipment	\$ 405,000.00	\$ -	\$ 55,000.00	\$ 44,423.56	\$ -	\$ -	\$ (44,423.56)	-100%	
410-52220-5111	Expense	Personal Services	Water And Sewer Fund	Sewer Collection	Salaries	\$ 178,448.00	\$ 102,985.87	\$ 244,101.97	\$ 56,969.48	\$ -	\$ 286,416.00	\$ 229,446.52	403%	
410-52220-5122	Expense	Personal Services	Water And Sewer Fund	Sewer Collection	Wages	\$ 433,772.00	\$ 414,448.57	\$ 631,123.00	\$ 271,600.99	\$ -	\$ 708,282.00	\$ 436,681.01	161%	
410-52220-5151	Expense	Personal Services	Water And Sewer Fund	Sewer Collection	Other Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,400.00	\$ 10,400.00	0%	
410-52220-5122	Expense	Personal Services	Water And Sewer Fund	Sewer Collection	Hourly - Overtime	\$ 6,000.00	\$ 4,299.67	\$ 20,000.00	\$ 4,349.06	\$ -	\$ 23,000.00	\$ 18,650.94	429%	
410-52220-5131	Expense	Personal Services	Water And Sewer Fund	Sewer Collection	Insurance Opt Out	\$ 2,600.00	\$ 1,650.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
410-52220-5134	Expense	Personal Services	Water And Sewer Fund	Sewer Collection	Christmas Bonus	\$ 1,300.00	\$ 1,300.00	\$ 1,220.00	\$ 9,094.02	\$ -	\$ 12,087.00	\$ 2,997.00	33%	
410-52220-5141	Expense	Personal Services	Water And Sewer Fund	Sewer Collection	FICA	\$ 44,847.00	\$ 38,795.18	\$ 70,581.54	\$ 25,474.31	\$ -	\$ 77,019.00	\$ 51,544.69	202%	
410-52220-5142	Expense	Personal Services	Water And Sewer Fund	Sewer Collection	Health Insurance	\$ 166,549.00	\$ 138,187.09	\$ 289,841.51	\$ 102,278.56	\$ -	\$ 280,249.00	\$ 177,970.44	174%	
410-52220-5143	Expense	Personal Services	Water And Sewer Fund	Sewer Collection	Employee Retirement Plan	\$ 51,705.00	\$ 45,991.19	\$ 78,438.39	\$ 30,741.85	\$ -	\$ 117,190.00	\$ 86,448.15	281%	
410-52220-5146	Expense	Personal Services	Water And Sewer Fund	Sewer Collection	Workers Comp	\$ 14,311.00	\$ 11,310.36	\$ 36,684.66	\$ -	\$ -	\$ 24,843.00	\$ 24,843.00	0%	
410-52220-5147	Expense	Personal Services	Water And Sewer Fund	Sewer Collection	Unemployment Insurance	\$ 1,715.00	\$ 231.02	\$ 330.00	\$ 227.96	\$ -	\$ 2,112.00	\$ 1,884.04	826%	
410-52220-5172	Expense	Personal Services	Water And Sewer Fund	Sewer Collection	Drug Screening & Background Checks	\$ 1,000.00	\$ 766.14	\$ 1,000.00	\$ 847.10	\$ -	\$ -	\$ (847.10)	-100%	
410-52220-5211	Expense	Contractual Services	Water And Sewer Fund	Sewer Collection	Postage	\$ 100.00	\$ 13.76	\$ 100.00	\$ 5.49	\$ -	\$ -	\$ (5.49)	-100%	
410-52220-5231	Expense	Contractual Services	Water And Sewer Fund	Sewer Collection	Memberships	\$ 20,000.00	\$ 6,526.32	\$ 45,000.00	\$ 7,134.58	\$ 5,815.42	\$ 10,000.00	\$ 2,865.42	40%	
410-52220-5241	Expense	Contractual Services	Water And Sewer Fund	Sewer Collection	Electric	\$ 89,190.00	\$ 84,241.35	\$ 72,190.00	\$ 53,503.30	\$ -	\$ 110,000.00	\$ 56,497.70	106%	
410-52220-5244	Expense	Contractual Services	Water And Sewer Fund	Sewer Collection	Gas	\$ 700.00	\$ 661.89	\$ 1,000.00	\$ 481.61	\$ -	\$ 500.00	\$ 18.39	4%	
410-52220-5245	Expense	Contractual Services	Water And Sewer Fund	Sewer Collection	Cellular	\$ 15,638.00	\$ 13,930.21	\$ 10,000.00	\$ 8,388.81	\$ -	\$ 10,000.00	\$ 1,611.19	19%	
410-52220-5261	Expense	Contractual Services	Water And Sewer Fund	Sewer Collection	Repairs And Maintenance Motor Vehicles	\$ 18,635.00	\$ 16,470.35	\$ 7,400.00	\$ 9,169.90	\$ -	\$ 21,534.00	\$ 12,364.10	135%	
410-52220-5262	Expense	Contractual Services	Water And Sewer Fund	Sewer Collection	Repairs And Maintenance Machinery And Equipment	\$ 40,300.00	\$ 20,945.94	\$ 47,100.00	\$ 7,187.74	\$ 12,649.19	\$ 36,500.00	\$ 29,312.26	408%	
410-52220-5265	Expense	Contractual Services	Water And Sewer Fund	Sewer Collection	Repairs & Maintenance Grounds & Ground Improvement	\$ 17,500.00	\$ 16,865.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
410-52220-5269	Expense	Contractual Services	Water And Sewer Fund	Sewer Collection	Repair And Maintenance - Other	\$ 98,736.00	\$ 73,975.39	\$ 26,000.00	\$ 3,821.72	\$ 8,687.50	\$ -	\$ (3,821.72)	-100%	
410-52220-5273	Expense	Contractual Services	Water And Sewer Fund	Sewer Collection	Subscription Services	\$ 6,400.00	\$ 429.00	\$ 11,500.00	\$ 6,588.00	\$ 4,380.00	\$ 5,000.00	\$ (1,588.00)	-24%	
410-52220-5281	Expense	Contractual Services	Water And Sewer Fund	Sewer Collection	Travel - Out Of Town Expenses	\$ 2,500.00	\$ 2,452.63	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	0%	
410-52220-5283	Expense	Contractual Services	Water And Sewer Fund	Sewer Collection	Meals And Entertainment	\$ 900.00	\$ 1,056.86	\$ 1,000.00	\$ 23.73	\$ -	\$ -	\$ (23.73)	-100%	
410-52220-5283	Expense	Contractual Services	Water And Sewer Fund	Sewer Collection	Training	\$ 10,675.00	\$ 6,281.98	\$ 8,000.00	\$ 3,482.00	\$ -	\$ 8,500.00	\$ 5,018.00	144%	
410-52220-5284	Expense	Contractual Services	Water And Sewer Fund	Sewer Collection	Lodging	\$ 3,300.00	\$ 2,895.94	\$ 1,500.00	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	0%	
410-52220-5284	Expense	Contractual Services	Water And Sewer Fund	Sewer Collection	Registration	\$ 2,900.00	\$ 2,996.33	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	0%	
410-52220-5284	Expense	Contractual Services	Water And Sewer Fund	Sewer Collection	Food - Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	0%	
410-52220-5291	Expense	Contractual Services	Water And Sewer Fund	Sewer Collection	Ambulance, Clinic And Hospital Services	\$ 200.00	\$ -	\$ 400.00	\$ -	\$ -	\$ -	\$ -	0%	
410-52220-5312	Expense	Supplies	Water And Sewer Fund	Sewer Collection	Office Supplies - General	\$ 500.00	\$ 90.98	\$ 300.00	\$ 157.44	\$ -	\$ 300.00	\$ 145.56	91%	
410-52220-5314	Expense	Supplies	Water And Sewer Fund	Sewer Collection	Portable Electronic Devices	\$ 5,000.00	\$ 990.00	\$ 9,000.00	\$ -	\$ 1,097.03	\$ -	\$ -	0%	
410-52220-5322	Expense	Supplies	Water And Sewer Fund	Sewer Collection	Chemical Supplies	\$ 48,890.00	\$ 44,792.00	\$ 50,000.00	\$ 36,648.00	\$ 12,352.00	\$ 50,000.00	\$ 13,352.00	36%	
410-52220-5324	Expense	Supplies	Water And Sewer Fund	Sewer Collection	Janitorial Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	0%	
410-52220-5326	Expense	Supplies	Water And Sewer Fund	Sewer Collection	Clothing	\$ 9,600.00	\$ 9,318.29	\$ 8,000.00	\$ 4,236.94	\$ 3,980.24	\$ 8,000.00	\$ 3,763.06	89%	
410-52220-5329	Expense	Supplies	Water And Sewer Fund	Sewer Collection	Other Operating Supplies	\$ 23,020.00	\$ 21,004.79	\$ 16,000.00	\$ 4,408.19	\$ 8,143.81	\$ -	\$ (4,408.19)	-100%	
410-52220-5331	Expense	Supplies	Water And Sewer Fund	Sewer Collection	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 33,056.00	\$ 19,197.88	\$ 24,000.00	\$ 9,714.38	\$ 14,285.62	\$ 29,000.00	\$ 19,285.62	199%	
410-52220-5332	Expense	Supplies	Water And Sewer Fund	Sewer Collection	Equipment Parts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,000.00	\$ 57,000.00	0%	
410-52220-5339	Expense	Supplies	Water And Sewer Fund	Sewer Collection	Other Repair And Maintenance Supplies	\$ 24,000.00	\$ 9,878.62	\$ 15,000.00	\$ 3,579.40	\$ 9,558.50	\$ -	\$ (9,570.40)	-100%	
410-52220-5344	Expense	Supplies	Water And Sewer Fund	Sewer Collection	Safety Supplies	\$ 20,100.00	\$ 19,622.87	\$ 11,500.00	\$ -	\$ 7,969.50	\$ 11,500.00	\$ 11,500.00	0%	

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
410-52220-55112	Expense	Fixed Charges	Water And Sewer Fund	Sewer Collection	PEP Insurance Coverage	\$ 14,802.00	\$ 13,325.33	\$ 15,000.00	\$ 5,341.13	\$ -	\$ 9,673.00	\$ 4,331.87	81%
410-52220-55113	Expense	Fixed Charges	Water And Sewer Fund	Sewer Collection	PEP Deductible	\$ -	\$ -	\$ -	\$ 140.50	\$ -	\$ -	\$ (140.50)	-100%
410-52220-55161	Expense	Fixed Charges	Water And Sewer Fund	Sewer Collection	Worker'S Comp Deductible	\$ 300.00	\$ 266.97	\$ 500.00	\$ -	\$ -	\$ -	\$ -	0%
410-52220-55251	Expense	Fixed Charges	Water And Sewer Fund	Sewer Collection	Loss On Disposal Of Asset	\$ -	\$ 1,211.22	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52220-55331	Expense	Fixed Charges	Water And Sewer Fund	Sewer Collection	Machinery And Equipment Rental	\$ 3,000.00	\$ 1,329.23	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	0%
410-52220-55411	Expense	Fixed Charges	Water And Sewer Fund	Sewer Collection	Depreciation Expense	\$ 690,000.00	\$ 115.21	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52220-55921	Expense	Fixed Charges	Water And Sewer Fund	Sewer Collection	Payments In Lieu Of Taxes	\$ -	\$ 192,298.45	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52220-59411	Expense	Capital Outlay	Water And Sewer Fund	Sewer Collection	Vehicles	\$ 156,459.00	\$ -	\$ 99,000.00	\$ 90,300.00	\$ 3,450.00	\$ -	\$ (90,300.00)	-100%
410-52220-59421	Expense	Capital Outlay	Water And Sewer Fund	Sewer Collection	Machinery And Equipment	\$ 209,500.00	\$ -	\$ 80,000.00	\$ 22,211.78	\$ 36,686.00	\$ -	\$ (22,211.78)	-100%
410-52220-59708	Expense	Capital Outlay	Water And Sewer Fund	Sewer Collection	Trenching Safety Equipment	\$ 16,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52220-59711	Expense	Capital Outlay	Water And Sewer Fund	Sewer Collection	Other Machinery	\$ -	\$ -	\$ 1,892.00	\$ 1,892.00	\$ -	\$ -	\$ (1,892.00)	-100%
410-52220-59810	Expense	Capital Outlay	Water And Sewer Fund	Sewer Collection	Portable Buildings	\$ 39,564.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52302-59121	Expense	Capital Outlay	Water And Sewer Fund	Wtp-Install Membranes To Replace Filters	Capital Planning	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52302-59123	Expense	Capital Outlay	Water And Sewer Fund	Wtp-Install Membranes To Replace Filters	Capital Design	\$ -	\$ -	\$ 24,500.00	\$ 12,311.65	\$ -	\$ -	\$ (12,311.65)	-100%
410-52302-59125	Expense	Capital Outlay	Water And Sewer Fund	Wtp-Install Membranes To Replace Filters	Capital Site Construction	\$ -	\$ -	\$ 475,500.00	\$ -	\$ -	\$ -	\$ -	0%
410-52304-59125	Expense	Capital Outlay	Water And Sewer Fund	Arbor Valley Tank	Capital Site Construction	\$ 382,583.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52304-59601	Expense	Capital Outlay	Water And Sewer Fund	Arbor Valley Tank	Capital CEI	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52305-59123	Expense	Capital Outlay	Water And Sewer Fund	WTP Capacity Upgrade to 6MGD	Capital Design	\$ 500,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52308-59125	Expense	Capital Outlay	Water And Sewer Fund	June Lake Water Tank	Capital Site Construction	\$ 860,000.00	\$ -	\$ 50,000.00	\$ 29,606.52	\$ -	\$ -	\$ (29,606.52)	-100%
410-52308-59201	Expense	Capital Outlay	Water And Sewer Fund	June Lake Water Tank	Capital Building Construction	\$ 368,165.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52308-59601	Expense	Capital Outlay	Water And Sewer Fund	June Lake Water Tank	Capital CEI	\$ 23,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52309-59123	Expense	Capital Outlay	Water And Sewer Fund	Southside Water Tank	Capital Design	\$ 62,485.00	\$ -	\$ 20,563.22	\$ -	\$ -	\$ -	\$ -	0%
410-52309-59125	Expense	Capital Outlay	Water And Sewer Fund	Southside Water Tank	Capital Site Construction	\$ 7,074,364.00	\$ -	\$ 4,163,596.99	\$ 2,015,474.72	\$ -	\$ -	\$ (2,015,474.72)	-100%
410-52309-59601	Expense	Capital Outlay	Water And Sewer Fund	Southside Water Tank	Capital CEI	\$ 350,000.00	\$ -	\$ 241,384.37	\$ 97,154.95	\$ -	\$ -	\$ (97,154.95)	-100%
410-52314-59123	Expense	Capital Outlay	Water And Sewer Fund	Bypass Bps At Miles Johnson	Capital Design	\$ 43,500.00	\$ -	\$ 20,447.35	\$ 12,417.50	\$ -	\$ -	\$ (12,417.50)	-100%
410-52316-59123	Expense	Capital Outlay	Water And Sewer Fund	Westvise Subdivision Interconnect	Capital Design	\$ 10,500.00	\$ -	\$ 7,720.00	\$ 4,950.35	\$ -	\$ -	\$ (4,950.35)	-100%
410-52317-59123	Expense	Capital Outlay	Water And Sewer Fund	Williamsburg Subdivision Interconnect	Capital Design	\$ 24,000.00	\$ -	\$ 14,420.00	\$ 14,420.35	\$ -	\$ -	\$ (14,420.35)	-100%
410-52319-59123	Expense	Capital Outlay	Water And Sewer Fund	Cleburne 16" From Freehand To Beechcroft	Capital Design	\$ 515,000.00	\$ -	\$ 510,340.00	\$ -	\$ -	\$ -	\$ -	0%
410-52319-59131	Expense	Capital Outlay	Water And Sewer Fund	Cleburne 16" From Freehand To Beechcroft	Capital Easement Acquisition	\$ 63,000.00	\$ -	\$ 59,078.18	\$ 25,224.35	\$ -	\$ -	\$ (25,224.35)	-100%
410-52320-59123	Expense	Capital Outlay	Water And Sewer Fund	Upgrade Stonecreek Drive To 10"	Capital Design	\$ 2,200.00	\$ -	\$ 1,800.00	\$ 1,530.00	\$ -	\$ -	\$ (1,530.00)	-100%
410-52324-59123	Expense	Capital Outlay	Water And Sewer Fund	Raw Water Intake	Capital Design	\$ 214,500.00	\$ -	\$ 214,500.00	\$ -	\$ -	\$ -	\$ -	0%
410-52325-59123	Expense	Capital Outlay	Water And Sewer Fund	Chlorine Bleach Conveyance	Capital Design	\$ -	\$ -	\$ 68,500.00	\$ 2,505.00	\$ -	\$ -	\$ (2,505.00)	-100%
410-52326-59121	Expense	Capital Outlay	Water And Sewer Fund	Water Plant Assessment	Capital Planning	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000.00	\$ 1,500,000.00	\$ -	0%
410-52405-59121	Expense	Capital Outlay	Water And Sewer Fund	Sewer Inflow And Infiltration	Capital Planning	\$ 574,500.00	\$ -	\$ 430,804.95	\$ 133,034.20	\$ -	\$ 500,000.00	\$ 366,965.80	276%
410-52405-59125	Expense	Capital Outlay	Water And Sewer Fund	Sewer Inflow And Infiltration	Capital Site Construction	\$ 693,487.00	\$ -	\$ 3,000,000.00	\$ -	\$ -	\$ 2,500,000.00	\$ 2,500,000.00	0%
410-52407-59123	Expense	Capital Outlay	Water And Sewer Fund	Kedron/Mahlon Moore Gravity Sewer	Capital Design	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52407-59125	Expense	Capital Outlay	Water And Sewer Fund	Kedron/Mahlon Moore Gravity Sewer	Capital Site Construction	\$ 146,868.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52407-59601	Expense	Capital Outlay	Water And Sewer Fund	Kedron/Mahlon Moore Gravity Sewer	Capital CEI	\$ 3,979.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52409-59123	Expense	Capital Outlay	Water And Sewer Fund	Upgrade Wwp Waste Production Capacity	Capital Design	\$ 1,487,581.00	\$ -	\$ 1,363,092.86	\$ 1,177,421.50	\$ -	\$ -	\$ (1,177,421.50)	-100%
410-52409-59125	Expense	Capital Outlay	Water And Sewer Fund	Upgrade Wwp Waste Production Capacity	Capital Site Construction	\$ 2,500,000.00	\$ -	\$ 2,500,000.00	\$ -	\$ -	\$ -	\$ -	0%
410-52410-59125	Expense	Capital Outlay	Water And Sewer Fund	Harvey Park Sewer Replacement	Capital Site Construction	\$ 71,671.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52410-59601	Expense	Capital Outlay	Water And Sewer Fund	Harvey Park Sewer Replacement	Capital CEI	\$ 4,498.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52412-59121	Expense	Capital Outlay	Water And Sewer Fund	Advance Purification Pilot	Capital Planning	\$ 8,088.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52417-59123	Expense	Capital Outlay	Water And Sewer Fund	WWTP Expansion from 5 to 7.5 MGD	Capital Design	\$ 400,000.00	\$ -	\$ 105,919.30	\$ 40,641.06	\$ -	\$ -	\$ (40,641.06)	-100%
410-52417-59125	Expense	Capital Outlay	Water And Sewer Fund	WWTP Expansion from 5 to 7.5 MGD	Capital Site Construction	\$ 7,783,357.00	\$ -	\$ 7,432,759.12	\$ -	\$ -	\$ -	\$ -	0%
410-52420-59123	Expense	Capital Outlay	Water And Sewer Fund	Kedron Square 12" Upgrade	Capital Design	\$ 151,500.00	\$ -	\$ 132,763.80	\$ 38,502.00	\$ -	\$ -	\$ (38,502.00)	-100%
410-52421-59123	Expense	Capital Outlay	Water And Sewer Fund	Grassy Branch 30" Parallel Trunk	Capital Design	\$ 744,000.00	\$ -	\$ 707,688.78	\$ 63,569.50	\$ -	\$ -	\$ (63,569.50)	-100%
410-52422-59123	Expense	Capital Outlay	Water And Sewer Fund	I-65 Interchange	Capital Design	\$ 519,500.00	\$ -	\$ 485,023.84	\$ 170,939.34	\$ -	\$ -	\$ (170,939.34)	-100%
410-52423-59125	Expense	Capital Outlay	Water And Sewer Fund	Headworks & Eg Basin	Capital Site Construction	\$ 6,324,640.52	\$ -	\$ 6,324,640.52	\$ -	\$ -	\$ -	\$ -	0%
410-52424-59125	Expense	Capital Outlay	Water And Sewer Fund	Pickets Ridge Lift Station Replacement	Capital Site Construction	\$ -	\$ -	\$ 445,000.00	\$ -	\$ -	\$ -	\$ -	0%
410-52424-59601	Expense	Capital Outlay	Water And Sewer Fund	Pickets Ridge Lift Station Replacement	Capital CEI	\$ -	\$ -	\$ 21,000.00	\$ -	\$ -	\$ -	\$ -	0%
410-52425-59111	Expense	Capital Outlay	Water And Sewer Fund	Decentralized Treatment System #1	Capital Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ 9,000,000.00	\$ 9,000,000.00	\$ -	0%
410-52425-59123	Expense	Capital Outlay	Water And Sewer Fund	Decentralized Treatment System #1	Capital Design	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	0%
410-52425-59125	Expense	Capital Outlay	Water And Sewer Fund	Decentralized Treatment System #1	Capital Design	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	0%
410-52427-59123	Expense	Capital Outlay	Water And Sewer Fund	Decentralized Treatment System #3	Capital Design	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	0%
410-52428-59121	Expense	Capital Outlay	Water And Sewer Fund	Reclamation Plant Assessment & Corrective Action Plan	Capital Planning	\$ -	\$ -	\$ 300,000.00	\$ -	\$ -	\$ 2,500,000.00	\$ 2,500,000.00	0%
410-52429-59121	Expense	Capital Outlay	Water And Sewer Fund	Reclamation Plant & Advanced Purification Plant Facilities Plan	Capital Planning	\$ -	\$ -	\$ 750,000.00	\$ -	\$ -	\$ -	\$ -	0%
410-52430-59125	Expense	Capital Outlay	Water And Sewer Fund	Cleburne Rd Lift Station Repairs	Capital Site Construction	\$ -	\$ -	\$ 121,597.88	\$ -	\$ -	\$ -	\$ -	0%
410-52504-59123	Expense	Capital Outlay	Water And Sewer Fund	Asset Management Plan	Capital Design	\$ 750,000.00	\$ -	\$ 750,000.00	\$ -	\$ -	\$ -	\$ -	0%
410-52610-59123	Expense	Capital Outlay	Water And Sewer Fund	Advance Purification Pilot Project	Capital Design	\$ 2,712,000.00	\$ -	\$ 2,712,000.00	\$ -	\$ -	\$ -	\$ -	0%
410-52610-59125	Expense	Capital Outlay	Water And Sewer Fund	Advance Purification Pilot Project	Capital Site Construction	\$ 4,405,000.00	\$ -	\$ 4,405,000.00	\$ -	\$ -	\$ -	\$ -	0%
410-52610-59601	Expense	Capital Outlay	Water And Sewer Fund	Advance Purification Pilot Project	Capital CEI	\$ 176,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52620-52361	Expense	Contractual Services	Water And Sewer Fund	Reservoir	Public Relations	\$ 90,000.00	\$ 38,306.25	\$ 51,693.75	\$ -	\$ -	\$ -	\$ -	0%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
410-52620-52631	Expense	Contractual Services	Water And Sewer Fund	Reservoir	Public Relations	\$ -	\$ -	\$ -	\$ 26,975.00	\$ -	\$ -	\$ (26,975.00)	-100%
410-52620-59111	Expense	Capital Outlay	Water And Sewer Fund	Reservoir	Capital Land Acquisition	\$ 8,350,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
410-52620-59123	Expense	Capital Outlay	Water And Sewer Fund	Reservoir	Capital Design	\$ 1,000,000.00	\$ -	\$ 2,310,800.00	\$ 11,510.00	\$ -	\$ -	\$ (11,510.00)	-100%
<b>Total Expense</b>						<b>\$ 70,930,134.62</b>	<b>\$ 18,723,858.98</b>	<b>\$ 70,139,155.91</b>	<b>\$ 15,436,384.75</b>	<b>\$ 2,052,659.31</b>	<b>\$ 43,057,490.00</b>	<b>\$ 28,968,307.67</b>	<b>-39%</b>
<b>Surplus / (Deficit)</b>											<b>\$ (4,809,599.00)</b>		

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
413-52000-36110	Revenue	Other	Water Development Fees	W&S Revenues	Interest Earnings	\$ 125,000.00	\$ 193,849.24	\$ 300,000.00	\$ 40,258.38	\$ -	\$ 105,000.00	\$ (195,000.00)	-65%
413-52000-37196	Revenue	Utility Service Charges	Water Development Fees	W&S Revenues	Water Tap Fees	\$ 550,000.00	\$ 1,059,429.70	\$ 750,000.00	\$ 408,338.85	\$ -	\$ 300,000.00	\$ (450,000.00)	-60%
413-52000-37199	Revenue	Utility Service Charges	Water Development Fees	W&S Revenues	Water Development	\$ 1,100,000.00	\$ 1,194,456.35	\$ 1,100,000.00	\$ 637,579.20	\$ -	\$ 440,000.00	\$ (660,000.00)	-60%
<b>Total Revenue</b>						<b>\$ 1,775,000.00</b>	<b>\$ 2,447,735.29</b>	<b>\$ 2,150,000.00</b>	<b>\$ 1,086,176.43</b>	<b>\$ -</b>	<b>\$ 845,000.00</b>	<b>\$ (1,305,000.00)</b>	<b>-61%</b>
413-61100-57604	Expense	Grants, Contributions, Indemnities, and Other	Water Development Fees	Transfers	Operating Transfer Out To- Water Sewer Fund	\$ 6,043,948.00	\$ 6,043,948.00	\$ 3,000,000.00	\$ 1,500,000.00	\$ -	\$ -	\$ (3,000,000.00)	-100%
<b>Total Expense</b>						<b>\$ 6,043,948.00</b>	<b>\$ 6,043,948.00</b>	<b>\$ 3,000,000.00</b>	<b>\$ 1,500,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (3,000,000.00)</b>	<b>-100%</b>
<b>Surplus / (Deficit)</b>												<b>\$ 845,000.00</b>	
414-52000-36110	Revenue	Other	Sewer Development Fund	W&S Revenues	Interest Earnings	\$ 250,000.00	\$ 672,202.07	\$ 750,000.00	\$ 107,818.36	\$ -	\$ 60,000.00	\$ (690,000.00)	-92%
414-52000-37296	Revenue	Utility Service Charges	Sewer Development Fund	W&S Revenues	Sewer Tap Fees - 410	\$ 850,000.00	\$ 915,875.15	\$ 850,000.00	\$ 379,525.00	\$ -	\$ 340,000.00	\$ (510,000.00)	-60%
414-52000-37298	Revenue	Utility Service Charges	Sewer Development Fund	W&S Revenues	Sewer Development Fees	\$ 1,200,000.00	\$ 1,432,856.75	\$ 1,200,000.00	\$ 739,190.00	\$ -	\$ 480,000.00	\$ (720,000.00)	-60%
<b>Total Revenue</b>						<b>\$ 2,300,000.00</b>	<b>\$ 3,020,933.97</b>	<b>\$ 2,800,000.00</b>	<b>\$ 1,226,533.36</b>	<b>\$ -</b>	<b>\$ 880,000.00</b>	<b>\$ (1,920,000.00)</b>	<b>-69%</b>
414-61100-57604	Expense	Grants, Contributions, Indemnities, and Other	Sewer Development Fund	Transfers	Operating Transfer Out To- Water Sewer Fund	\$ 15,399,449.00	\$ 13,899,449.00	\$ 1,500,000.00	\$ 750,000.00	\$ -	\$ -	\$ (1,500,000.00)	0%
<b>Total Expense</b>						<b>\$ 15,399,449.00</b>	<b>\$ 13,899,449.00</b>	<b>\$ 1,500,000.00</b>	<b>\$ 750,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,500,000.00)</b>	<b>-100%</b>
<b>Surplus / (Deficit)</b>												<b>\$ 880,000.00</b>	
416-43150-36110	Revenue	Other	Storm Water Utility Fund	Stormwater	Interest Earnings	\$ 32,689.00	\$ 78,376.08	\$ 70,000.00	\$ 15,438.32	\$ -	\$ 6,000.00	\$ (64,000.00)	-91%
416-43150-36401	Revenue	Other	Storm Water Utility Fund	Stormwater	Misc Refunds & Rebates	\$ -	\$ -	\$ -	\$ 30.17	\$ -	\$ -	\$ -	0%
416-43150-36922	Revenue	Other	Storm Water Utility Fund	Stormwater	Loan Proceeds	\$ 5,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
416-43150-37711	Revenue	Utility Service Charges	Storm Water Utility Fund	Stormwater	Stormwater Fees - Residential	\$ 1,505,871.00	\$ 1,530,234.66	\$ 1,500,000.00	\$ 1,046,974.65	\$ -	\$ 1,735,827.00	\$ 235,827.00	16%
416-43150-37712	Revenue	Utility Service Charges	Storm Water Utility Fund	Stormwater	Stormwater Fees - Commercial	\$ 815,306.00	\$ 895,156.11	\$ 850,000.00	\$ 635,212.96	\$ -	\$ 1,011,065.00	\$ 161,065.00	19%
416-43150-37791	Revenue	Utility Service Charges	Storm Water Utility Fund	Stormwater	Stormwater Fees - Penalties	\$ 8,054.00	\$ 15,877.61	\$ 10,000.00	\$ 10,954.31	\$ -	\$ 9,000.00	\$ (1,000.00)	-10%
<b>Total Revenue</b>						<b>\$ 7,361,920.00</b>	<b>\$ 2,510,644.46</b>	<b>\$ 2,430,000.00</b>	<b>\$ 1,708,610.41</b>	<b>\$ -</b>	<b>\$ 2,761,892.00</b>	<b>\$ 337,892.00</b>	<b>14%</b>
416-43150-51111	Expense	Personal Services	Storm Water Utility Fund	Stormwater	Salaries	\$ 106,143.00	\$ 80,557.92	\$ 105,279.24	\$ 50,056.16	\$ -	\$ 87,964.00	\$ (17,315.24)	-16%
416-43150-51122	Expense	Personal Services	Storm Water Utility Fund	Stormwater	Wages	\$ 334,572.00	\$ 327,346.58	\$ 456,770.62	\$ 211,903.40	\$ -	\$ 534,696.00	\$ 77,925.38	17%
416-43150-51151	Expense	Personal Services	Storm Water Utility Fund	Stormwater	Other Salaries	\$ -	\$ -	\$ 1,400.00	\$ -	\$ -	\$ 1,200.00	\$ (200.00)	-14%
416-43150-51222	Expense	Personal Services	Storm Water Utility Fund	Stormwater	Hourly - Overtime	\$ 5,000.00	\$ 862.20	\$ 29,911.71	\$ 977.80	\$ -	\$ 15,000.00	\$ (14,911.71)	-50%
416-43150-51341	Expense	Personal Services	Storm Water Utility Fund	Stormwater	Christmas Bonus	\$ 2,000.00	\$ 2,000.00	\$ 5,703.10	\$ 5,297.19	\$ -	\$ 8,272.00	\$ 2,568.90	45%
416-43150-51411	Expense	Personal Services	Storm Water Utility Fund	Stormwater	FICA	\$ 34,336.00	\$ 30,490.65	\$ 46,447.96	\$ 19,842.27	\$ -	\$ 47,567.00	\$ 1,119.04	2%
416-43150-51421	Expense	Personal Services	Storm Water Utility Fund	Stormwater	Health Insurance	\$ 133,433.00	\$ 118,964.41	\$ 180,954.57	\$ 86,469.50	\$ -	\$ 182,498.00	\$ 1,543.43	1%
416-43150-51431	Expense	Personal Services	Storm Water Utility Fund	Stormwater	Employee Retirement Plan	\$ 39,587.00	\$ 36,585.54	\$ 52,329.64	\$ 24,087.48	\$ -	\$ 68,852.00	\$ 16,522.36	32%
416-43150-51461	Expense	Personal Services	Storm Water Utility Fund	Stormwater	Workers Comp	\$ 10,881.00	\$ 8,622.93	\$ 16,969.74	\$ -	\$ -	\$ 17,507.00	\$ 537.26	3%
416-43150-51471	Expense	Personal Services	Storm Water Utility Fund	Stormwater	Unemployment Insurance	\$ 1,311.00	\$ 147.00	\$ 241.50	\$ 137.03	\$ -	\$ 1,250.00	\$ 1,008.50	418%
416-43150-51712	Expense	Personal Services	Storm Water Utility Fund	Stormwater	Drug Screening & Background Checks	\$ 3,000.00	\$ 214.14	\$ 300.00	\$ 106.08	\$ -	\$ -	\$ (300.00)	-100%
416-43150-52201	Expense	Contractual Services	Storm Water Utility Fund	Stormwater	Stationery, Envelopes, Forms, Printing	\$ 200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
416-43150-52351	Expense	Contractual Services	Storm Water Utility Fund	Stormwater	Memberships	\$ 1,500.00	\$ 260.00	\$ 800.00	\$ 267.00	\$ -	\$ 550.00	\$ (250.00)	-31%
416-43150-52363	Expense	Contractual Services	Storm Water Utility Fund	Stormwater	Public Outreach & Education	\$ 4,000.00	\$ 3,562.98	\$ 4,000.00	\$ 2,913.21	\$ -	\$ 3,500.00	\$ (500.00)	-13%
416-43150-52452	Expense	Contractual Services	Storm Water Utility Fund	Stormwater	Cellular	\$ 8,000.00	\$ 6,843.07	\$ 8,500.00	\$ 2,958.33	\$ -	\$ 8,000.00	\$ (500.00)	-6%
416-43150-52481	Expense	Contractual Services	Storm Water Utility Fund	Stormwater	Stormwater Fees	\$ 500.00	\$ 466.20	\$ 450.00	\$ 408.37	\$ -	\$ -	\$ (450.00)	-100%
416-43150-52483	Expense	Contractual Services	Storm Water Utility Fund	Stormwater	TDEC Permit Fees	\$ 6,000.00	\$ 5,285.00	\$ 8,000.00	\$ 3,585.00	\$ -	\$ 6,000.00	\$ (2,000.00)	-25%
416-43150-52541	Expense	Contractual Services	Storm Water Utility Fund	Stormwater	Consulting Engineering	\$ 68,130.00	\$ 60,494.40	\$ 85,000.00	\$ 42,831.29	\$ 23,971.41	\$ 53,000.00	\$ (32,000.00)	-38%
416-43150-52545	Expense	Contractual Services	Storm Water Utility Fund	Stormwater	Consultant's Services	\$ 16,500.00	\$ 10,467.80	\$ -	\$ -	\$ -	\$ -	\$ -	0%
416-43150-52549	Expense	Contractual Services	Storm Water Utility Fund	Stormwater	Other Professional Services	\$ 54,509.00	\$ 5,428.86	\$ 33,000.00	\$ -	\$ -	\$ -	\$ (33,000.00)	-100%
416-43150-52611	Expense	Contractual Services	Storm Water Utility Fund	Stormwater	Repairs And Maintenance Motor Vehicles	\$ 69,985.00	\$ 23,581.82	\$ 35,000.00	\$ 5,472.31	\$ -	\$ 36,868.00	\$ 1,868.00	5%
416-43150-52621	Expense	Contractual Services	Storm Water Utility Fund	Stormwater	Repairs And Maintenance Machinery And Equipment	\$ 1,000.00	\$ 1,074.93	\$ 37,727.28	\$ 4,589.92	\$ -	\$ 12,000.00	\$ (25,737.28)	-68%
416-43150-52651	Expense	Contractual Services	Storm Water Utility Fund	Stormwater	Repairs & Maintenance Grounds & Ground Improvemen	\$ 389,000.00	\$ 10,885.22	\$ 305,000.00	\$ 14,580.33	\$ -	\$ 250,000.00	\$ (55,000.00)	-18%
416-43150-52681	Expense	Contractual Services	Storm Water Utility Fund	Stormwater	Repair And Maintenance Roads And Streets	\$ 2,000.00	\$ 357.60	\$ -	\$ -	\$ -	\$ -	\$ -	0%
416-43150-52691	Expense	Contractual Services	Storm Water Utility Fund	Stormwater	Repair And Maintenance - Other	\$ 100.00	\$ 83.43	\$ 1,000.00	\$ -	\$ -	\$ -	\$ (1,000.00)	-100%
416-43150-52831	Expense	Contractual Services	Storm Water Utility Fund	Stormwater	Travel - Out Of Town Expenses	\$ 2,100.00	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ (500.00)	-100%
416-43150-52832	Expense	Contractual Services	Storm Water Utility Fund	Stormwater	Meals And Entertainment	\$ 1,000.00	\$ 701.08	\$ 1,000.00	\$ 192.00	\$ -	\$ -	\$ (1,000.00)	-100%
416-43150-52833	Expense	Contractual Services	Storm Water Utility Fund	Stormwater	Training	\$ 5,500.00	\$ 1,050.00	\$ 3,000.00	\$ 1,300.00	\$ -	\$ 1,000.00	\$ (2,000.00)	-67%
416-43150-52841	Expense	Contractual Services	Storm Water Utility Fund	Stormwater	Lodging	\$ 1,700.00	\$ -	\$ 1,000.00	\$ 355.34	\$ -	\$ 500.00	\$ (500.00)	-50%
416-43150-52845	Expense	Contractual Services	Storm Water Utility Fund	Stormwater	Registration	\$ 600.00	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ (500.00)	-100%
416-43150-52846	Expense	Contractual Services	Storm Water Utility Fund	Stormwater	Food -Per Diem	\$ 750.00	\$ -	\$ 500.00	\$ 111.00	\$ -	\$ 300.00	\$ (200.00)	-40%
416-43150-52851	Expense	Contractual Services	Storm Water Utility Fund	Stormwater	Licenses & Certifications	\$ 1,200.00	\$ 719.00	\$ 1,000.00	\$ 672.50	\$ -	\$ 1,000.00	\$ -	0%
416-43150-52891	Expense	Contractual Services	Storm Water Utility Fund	Stormwater	Other Travel Expenses	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ (500.00)	-100%
416-43150-52917	Expense	Contractual Services	Storm Water Utility Fund	Stormwater	Street Letter Program	\$ 18,000.00	\$ 2,075.45	\$ 5,000.00	\$ 391.29	\$ 795.04	\$ 3,000.00	\$ (2,000.00)	-40%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
416-43150-52918	Expense	Contractual Services	Storm Water Utility Fund	Stormwater	Street Sweeping	\$ 157,029.00	\$ 79,810.65	\$ 110,000.00	\$ 42,614.33	\$ 25,184.53	\$ 105,000.00	\$ (5,000.00)	-5%
416-43150-53112	Expense	Supplies	Storm Water Utility Fund	Stormwater	Office Supplies - General	\$ 1,500.00	\$ 476.93	\$ 1,500.00	\$ 570.66	\$ -	\$ 800.00	\$ (700.00)	-47%
416-43150-53141	Expense	Supplies	Storm Water Utility Fund	Stormwater	Portable Electronic Devices	\$ -	\$ -	\$ 1,100.00	\$ -	\$ -	\$ -	\$ (1,100.00)	-100%
416-43150-53222	Expense	Supplies	Storm Water Utility Fund	Stormwater	Chemical Supplies	\$ 1,200.00	\$ 30.34	\$ 1,200.00	\$ -	\$ -	\$ 1,000.00	\$ (200.00)	-17%
416-43150-53261	Expense	Supplies	Storm Water Utility Fund	Stormwater	Clothing	\$ 8,000.00	\$ 6,387.02	\$ 8,000.00	\$ 5,667.88	\$ -	\$ 7,000.00	\$ (1,000.00)	-13%
416-43150-53291	Expense	Supplies	Storm Water Utility Fund	Stormwater	Other Operating Supplies	\$ 500.00	\$ 405.85	\$ 500.00	\$ 193.70	\$ -	\$ 35,000.00	\$ 34,500.00	6900%
416-43150-53293	Expense	Supplies	Storm Water Utility Fund	Stormwater	Other Operating Equipment	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ (5,000.00)	-100%
416-43150-53311	Expense	Supplies	Storm Water Utility Fund	Stormwater	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ 33,000.00	\$ 24,495.71	\$ 35,681.82	\$ 15,216.15	\$ 10,770.57	\$ 35,120.00	\$ (561.82)	-2%
416-43150-53321	Expense	Supplies	Storm Water Utility Fund	Stormwater	Vehicle Parts And Repairs	\$ 600.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
416-43150-53411	Expense	Supplies	Storm Water Utility Fund	Stormwater	Consumables For Tools	\$ 1,000.00	\$ 663.82	\$ 1,000.00	\$ 386.97	\$ -	\$ 1,800.00	\$ 800.00	80%
416-43150-53412	Expense	Supplies	Storm Water Utility Fund	Stormwater	Hand Tools	\$ 3,500.00	\$ 2,933.63	\$ 3,500.00	\$ 624.50	\$ -	\$ 3,500.00	\$ -	0%
416-43150-53441	Expense	Supplies	Storm Water Utility Fund	Stormwater	Safety Supplies	\$ 6,500.00	\$ 4,369.22	\$ 4,000.00	\$ 748.14	\$ 508.82	\$ 4,000.00	\$ -	0%
416-43150-53711	Expense	Supplies	Storm Water Utility Fund	Stormwater	Food And Beverage Supplies	\$ 2,000.00	\$ 763.16	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	0%
416-43150-54119	Expense	Building and Construction Materials	Storm Water Utility Fund	Stormwater	Other Building Supplies	\$ 1,500.00	\$ 1,175.75	\$ 1,500.00	\$ 712.05	\$ -	\$ -	\$ (1,500.00)	-100%
416-43150-54254	Expense	Building and Construction Materials	Storm Water Utility Fund	Stormwater	Manhole Inserts	\$ 2,000.00	\$ -	\$ 3,500.00	\$ 1,426.00	\$ 1,774.00	\$ 3,500.00	\$ -	0%
416-43150-54521	Expense	Building and Construction Materials	Storm Water Utility Fund	Stormwater	Gravel & Sand	\$ 1,000.00	\$ -	\$ 3,000.00	\$ 733.82	\$ 1,766.18	\$ 3,000.00	\$ -	0%
416-43150-54522	Expense	Building and Construction Materials	Storm Water Utility Fund	Stormwater	Concrete	\$ 1,200.00	\$ 899.32	\$ 1,200.00	\$ 514.44	\$ -	\$ 1,200.00	\$ -	0%
416-43150-54543	Expense	Building and Construction Materials	Storm Water Utility Fund	Stormwater	Seed & Fertilizer	\$ 1,000.00	\$ 700.91	\$ 1,000.00	\$ 179.97	\$ -	\$ 1,000.00	\$ -	0%
416-43150-54831	Expense	Building and Construction Materials	Storm Water Utility Fund	Stormwater	Erosion Control Supplies	\$ 4,000.00	\$ 3,893.70	\$ 6,000.00	\$ 585.00	\$ 1,415.00	\$ 6,000.00	\$ -	0%
416-43150-55112	Expense	Fixed Charges	Storm Water Utility Fund	Stormwater	PEP Insurance Coverage	\$ 2,422.00	\$ 2,041.14	\$ 2,500.00	\$ 6,037.46	\$ -	\$ 5,405.00	\$ 2,905.00	116%
416-43150-55331	Expense	Fixed Charges	Storm Water Utility Fund	Stormwater	Machinery And Equipment Rental	\$ 3,225.00	\$ 1,172.75	\$ 10,000.00	\$ -	\$ -	\$ 6,000.00	\$ (4,000.00)	-40%
416-43150-55411	Expense	Fixed Charges	Storm Water Utility Fund	Stormwater	Depreciation Expense	\$ -	\$ 354,239.98	\$ -	\$ -	\$ -	\$ 400,000.00	\$ 400,000.00	0%
416-43150-56153	Expense	Debt Service	Storm Water Utility Fund	Stormwater	Principal 2024 Series GO Bond (Stormwater)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000.00	\$ 65,000.00	0%
416-43150-56241	Expense	Debt Service	Storm Water Utility Fund	Stormwater	2022 Inner Fund CON Principal (MS4)	\$ -	\$ -	\$ 25,611.00	\$ -	\$ -	\$ 26,124.00	\$ 513.00	2%
416-43150-56441	Expense	Debt Service	Storm Water Utility Fund	Stormwater	2022 InnerFund CON Interest (MS4)	\$ -	\$ -	\$ 4,997.00	\$ -	\$ -	\$ 4,485.00	\$ (512.00)	-10%
416-43150-56442	Expense	Debt Service	Storm Water Utility Fund	Stormwater	Interest 2024 Series GO Bond	\$ 39,830.91	\$ 39,830.91	\$ 83,850.00	\$ 41,925.00	\$ -	\$ 83,850.00	\$ -	0%
416-43150-56449	Expense	Debt Service	Storm Water Utility Fund	Stormwater	Lease For Mini-Ex - Principal & Interest	\$ 56,000.00	\$ 33,073.08	\$ -	\$ -	\$ -	\$ -	\$ -	0%
416-43150-57411	Expense	Grants, Contributions, Indemnities, and Other	Storm Water Utility Fund	Stormwater	Bad Debt Expense	\$ -	\$ 4,818.78	\$ -	\$ -	\$ -	\$ -	\$ -	0%
416-43150-59000	Expense	Capital Outlay	Storm Water Utility Fund	Stormwater	Capital Outlay	\$ 44,542.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
416-43150-59411	Expense	Capital Outlay	Storm Water Utility Fund	Stormwater	Vehicles	\$ 44,000.00	\$ -	\$ 90,000.00	\$ -	\$ 64,000.00	\$ 124,770.00	\$ 34,770.00	39%
416-43150-59421	Expense	Capital Outlay	Storm Water Utility Fund	Stormwater	Machinery And Equipment	\$ 119,259.00	\$ -	\$ 1,788,455.37	\$ 139,539.00	\$ 1,615,525.00	\$ -	\$ (1,788,455.37)	-100%
416-52060-51111	Expense	Personal Services	Storm Water Utility Fund	General Fund Support Services	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 279,518.00	\$ 279,518.00	0%
416-52060-51113	Expense	Personal Services	Storm Water Utility Fund	General Fund Support Services	Elected Officials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 549.00	\$ 549.00	0%
416-52060-51114	Expense	Personal Services	Storm Water Utility Fund	General Fund Support Services	Board & Committee Members	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30.00	\$ 30.00	0%
416-52060-51122	Expense	Personal Services	Storm Water Utility Fund	General Fund Support Services	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 276,922.00	\$ 276,922.00	0%
416-52060-51221	Expense	Personal Services	Storm Water Utility Fund	General Fund Support Services	Old Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14.00	\$ 14.00	0%
416-52060-51222	Expense	Personal Services	Storm Water Utility Fund	General Fund Support Services	Hourly - Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,915.00	\$ 52,915.00	0%
416-52060-51341	Expense	Personal Services	Storm Water Utility Fund	General Fund Support Services	Christmas Bonus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,870.00	\$ 5,870.00	0%
416-52060-51411	Expense	Personal Services	Storm Water Utility Fund	General Fund Support Services	FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,037.00	\$ 43,037.00	0%
416-52060-51421	Expense	Personal Services	Storm Water Utility Fund	General Fund Support Services	Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,857.00	\$ 90,857.00	0%
416-52060-51431	Expense	Personal Services	Storm Water Utility Fund	General Fund Support Services	Employee Retirement Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,774.00	\$ 64,774.00	0%
416-52060-51461	Expense	Personal Services	Storm Water Utility Fund	General Fund Support Services	Workers Comp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,601.00	\$ 17,601.00	0%
416-52060-51471	Expense	Personal Services	Storm Water Utility Fund	General Fund Support Services	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 986.00	\$ 986.00	0%
416-52060-51482	Expense	Personal Services	Storm Water Utility Fund	General Fund Support Services	Tuition Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 970.00	\$ 970.00	0%
416-52060-51502	Expense	Personal Services	Storm Water Utility Fund	General Fund Support Services	Appreciations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60.00	\$ 60.00	0%
416-52060-51503	Expense	Personal Services	Storm Water Utility Fund	General Fund Support Services	Picnics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300.00	\$ 300.00	0%
416-52060-51711	Expense	Personal Services	Storm Water Utility Fund	General Fund Support Services	Election Officials, Office Clerks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750.00	\$ 750.00	0%
416-52060-51712	Expense	Personal Services	Storm Water Utility Fund	General Fund Support Services	Drug Screening & Background Checks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 258.00	\$ 258.00	0%
416-52060-52111	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,966.00	\$ 1,966.00	0%
416-52060-52201	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Stationery, Envelopes, Forms, Printing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72.00	\$ 72.00	0%
416-52060-52202	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Printing & Mailing Services - Billing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350.00	\$ 350.00	0%
416-52060-52311	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Publication Of Formal And Legal Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400.00	\$ 400.00	0%
416-52060-52312	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Advertising And Publications- Marketing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20.00	\$ 20.00	0%
416-52060-52331	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,813.00	\$ 2,813.00	0%
416-52060-52351	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Memberships	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,715.00	\$ 1,715.00	0%
416-52060-52411	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Electric	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,520.00	\$ 2,520.00	0%
416-52060-52421	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110.00	\$ 110.00	0%
416-52060-52441	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Gas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 172.00	\$ 172.00	0%
416-52060-52451	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450.00	\$ 450.00	0%
416-52060-52452	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Cellular	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,149.00	\$ 8,149.00	0%
416-52060-52481	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Stormwater Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111.00	\$ 111.00	0%
416-52060-52521	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	0%
416-52060-52531	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Accounting And Auditing Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,500.00	\$ 5,500.00	0%

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
416-52060-52541	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Consulting Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250.00	\$ 250.00	0%
416-52060-52545	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Consultant's Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 525.00	\$ 525.00	0%
416-52060-52549	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Other Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,210.00	\$ 9,210.00	0%
416-52060-52550	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Tourism And Economic Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600.00	\$ 600.00	0%
416-52060-52611	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Repairs And Maintenance Motor Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,147.00	\$ 16,147.00	0%
416-52060-52621	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Repairs And Maintenance Machinery And Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,020.00	\$ 35,020.00	0%
416-52060-52651	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Repairs & Maintenance Grounds & Ground Improvemen	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900.00	\$ 900.00	0%
416-52060-52661	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Repair And Maintenance Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,674.00	\$ 5,674.00	0%
416-52060-52691	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Repair And Maintenance - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600.00	\$ 600.00	0%
416-52060-52721	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Office Equipment Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,450.00	\$ 1,450.00	0%
416-52060-52722	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Contract It Operation/Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,713.00	\$ 5,713.00	0%
416-52060-52723	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Subscription Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,029.00	\$ 6,029.00	0%
416-52060-52724	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,660.00	\$ 1,660.00	0%
416-52060-52725	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Software Support Contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,721.00	\$ 8,721.00	0%
416-52060-52728	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Security Cameras & Alarms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 999.00	\$ 999.00	0%
416-52060-52831	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Travel - Out Of Town Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,688.00	\$ 1,688.00	0%
416-52060-52832	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Meals And Entertainment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 630.00	\$ 630.00	0%
416-52060-52833	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,736.00	\$ 5,736.00	0%
416-52060-52841	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Lodging	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,850.00	\$ 1,850.00	0%
416-52060-52843	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Car Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20.00	\$ 20.00	0%
416-52060-52846	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Food -Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 640.00	\$ 640.00	0%
416-52060-52851	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Licenses & Certifications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,479.00	\$ 2,479.00	0%
416-52060-52916	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Document Recordation Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10.00	\$ 10.00	0%
416-52060-52991	Expense	Contractual Services	Storm Water Utility Fund	General Fund Support Services	Other Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,915.00	\$ 12,915.00	0%
416-52060-53112	Expense	Supplies	Storm Water Utility Fund	General Fund Support Services	Office Supplies - General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,212.00	\$ 2,212.00	0%
416-52060-53139	Expense	Supplies	Storm Water Utility Fund	General Fund Support Services	Other Computer Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 620.00	\$ 620.00	0%
416-52060-53141	Expense	Supplies	Storm Water Utility Fund	General Fund Support Services	Portable Electronic Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 453.00	\$ 453.00	0%
416-52060-53142	Expense	Supplies	Storm Water Utility Fund	General Fund Support Services	Desktop Monitor And Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 182.00	\$ 182.00	0%
416-52060-53149	Expense	Supplies	Storm Water Utility Fund	General Fund Support Services	Misc Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,343.00	\$ 1,343.00	0%
416-52060-53241	Expense	Supplies	Storm Water Utility Fund	General Fund Support Services	Junkitorial Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700.00	\$ 700.00	0%
416-52060-53251	Expense	Supplies	Storm Water Utility Fund	General Fund Support Services	Educational Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5.00	\$ 5.00	0%
416-52060-53261	Expense	Supplies	Storm Water Utility Fund	General Fund Support Services	Clothing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,474.00	\$ 5,474.00	0%
416-52060-53291	Expense	Supplies	Storm Water Utility Fund	General Fund Support Services	Other Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,299.00	\$ 1,299.00	0%
416-52060-53293	Expense	Supplies	Storm Water Utility Fund	General Fund Support Services	Other Operating Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,300.00	\$ 5,300.00	0%
416-52060-53311	Expense	Supplies	Storm Water Utility Fund	General Fund Support Services	Gas, Oil, Diesel Fuel, Grease, Etc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,112.00	\$ 5,112.00	0%
416-52060-53391	Expense	Supplies	Storm Water Utility Fund	General Fund Support Services	Other Repair And Maintenance Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 210.00	\$ 210.00	0%
416-52060-53411	Expense	Supplies	Storm Water Utility Fund	General Fund Support Services	Consumables For Tools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,510.00	\$ 17,510.00	0%
416-52060-53412	Expense	Supplies	Storm Water Utility Fund	General Fund Support Services	Hand Tools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,690.00	\$ 2,690.00	0%
416-52060-53441	Expense	Supplies	Storm Water Utility Fund	General Fund Support Services	Safety Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,515.00	\$ 2,515.00	0%
416-52060-53711	Expense	Supplies	Storm Water Utility Fund	General Fund Support Services	Food And Beverage Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 513.00	\$ 513.00	0%
416-52060-54222	Expense	Building and Construction Materials	Storm Water Utility Fund	General Fund Support Services	Street Signs And Posts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00	0%
416-52060-55112	Expense	Fixed Charges	Storm Water Utility Fund	General Fund Support Services	PEP Insurance Coverage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,565.00	\$ 6,565.00	0%
416-52060-55161	Expense	Fixed Charges	Storm Water Utility Fund	General Fund Support Services	Worker'S Comp Deductible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40.00	\$ 40.00	0%
416-52060-55314	Expense	Fixed Charges	Storm Water Utility Fund	General Fund Support Services	Storage Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 630.00	\$ 630.00	0%
416-52060-55331	Expense	Fixed Charges	Storm Water Utility Fund	General Fund Support Services	Machinery And Equipment Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,520.00	\$ 2,520.00	0%
416-52060-55931	Expense	Fixed Charges	Storm Water Utility Fund	General Fund Support Services	Bank Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,600.00	\$ 1,600.00	0%
416-52060-55932	Expense	Fixed Charges	Storm Water Utility Fund	General Fund Support Services	Merchant Service Credit Card Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	0%
416-52060-56929	Expense	Debt Service	Storm Water Utility Fund	General Fund Support Services	Fees On Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175.00	\$ 175.00	0%
416-52060-57204	Expense	Grants, Contributions, Indemnities, and Other	Storm Water Utility Fund	General Fund Support Services	Transportation Subsidy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450.00	\$ 450.00	0%
416-52060-57205	Expense	Grants, Contributions, Indemnities, and Other	Storm Water Utility Fund	General Fund Support Services	Historic Commission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300.00	\$ 300.00	0%
416-52701-59125	Expense	Capital Outlay	Storm Water Utility Fund	Augusta Trace	Capital Site Construction	\$ 1,178,705.00	\$ -	\$ 1,178,705.00	\$ 1,012,137.98	\$ -	\$ -	\$ (1,178,705.00)	-100%
416-52701-59601	Expense	Capital Outlay	Storm Water Utility Fund	Augusta Trace	Capital CEI	\$ 190,600.00	\$ -	\$ 190,600.00	\$ 174,525.51	\$ -	\$ -	\$ (190,600.00)	-100%
416-52702-59123	Expense	Capital Outlay	Storm Water Utility Fund	Buckner Place	Capital Design	\$ 1,725.00	\$ -	\$ 1,725.00	\$ -	\$ -	\$ -	\$ (1,725.00)	-100%
416-52702-59125	Expense	Capital Outlay	Storm Water Utility Fund	Buckner Place	Capital Site Construction	\$ 1,239,144.00	\$ -	\$ 1,239,144.00	\$ 642,214.11	\$ -	\$ -	\$ (1,239,144.00)	-100%
416-52702-59601	Expense	Capital Outlay	Storm Water Utility Fund	Buckner Place	Capital CEI	\$ 33,100.00	\$ -	\$ 33,100.00	\$ 33,100.00	\$ -	\$ -	\$ (33,100.00)	-100%
416-52703-59125	Expense	Capital Outlay	Storm Water Utility Fund	Cameron Farms	Capital Site Construction	\$ 666,635.00	\$ -	\$ 666,635.00	\$ 420,021.93	\$ -	\$ -	\$ (666,635.00)	-100%
416-52703-59601	Expense	Capital Outlay	Storm Water Utility Fund	Cameron Farms	Capital CEI	\$ 33,100.00	\$ -	\$ 33,100.00	\$ -	\$ -	\$ -	\$ (33,100.00)	-100%
416-52704-59125	Expense	Capital Outlay	Storm Water Utility Fund	Wyngate	Capital Site Construction	\$ 1,104,950.00	\$ -	\$ 1,104,950.00	\$ 571,454.65	\$ -	\$ -	\$ (1,104,950.00)	-100%
416-52704-59601	Expense	Capital Outlay	Storm Water Utility Fund	Wyngate	Capital CEI	\$ 33,100.00	\$ -	\$ 33,100.00	\$ 33,100.00	\$ -	\$ -	\$ (33,100.00)	-100%
<b>Total Expense</b>						<b>\$ 6,338,403.91</b>	<b>\$ 1,300,895.86</b>	<b>\$ 8,102,439.55</b>	<b>\$ 3,623,734.05</b>	<b>\$ 1,965,209.03</b>	<b>\$ 3,332,221.00</b>	<b>\$ (4,770,218.55)</b>	<b>-59%</b>
<b>Surplus / (Deficit)</b>											<b>\$ (570,329.00)</b>		

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
611-44800-34250	Revenue	Charges for Services	Library Fund	Library	Donations	\$ 50,000.00	\$ 62,119.43	\$ 50,000.00	\$ 41,374.90	\$ -	\$ 75,000.00	\$ 25,000.00	50%
611-44800-34520	Revenue	Charges for Services	Library Fund	Library	Donations - Book Publishing	\$ -	\$ 240.00	\$ -	\$ 1,546.02	\$ -	\$ -	\$ -	0%
611-44800-36110	Revenue	Other	Library Fund	Library	Interest Earnings	\$ 5,000.00	\$ 6,650.06	\$ 6,000.00	\$ 3,688.11	\$ -	\$ 3,000.00	\$ (3,000.00)	-50%
<b>Total Revenue</b>						<b>\$ 55,000.00</b>	<b>\$ 69,009.49</b>	<b>\$ 56,000.00</b>	<b>\$ 46,609.03</b>	<b>\$ -</b>	<b>\$ 78,000.00</b>	<b>\$ 22,000.00</b>	<b>39%</b>
611-44800-53291	Expense	Supplies	Library Fund	Library	Other Operating Supplies	\$ 2,500.00	\$ 2,182.71	\$ 2,000.00	\$ 1,174.27	\$ -	\$ 2,000.00	\$ -	0%
611-44800-53611	Expense	Supplies	Library Fund	Library	Books	\$ 3,953.46	\$ 3,949.26	\$ 2,000.00	\$ 1,908.49	\$ -	\$ 2,000.00	\$ -	0%
611-44800-53621	Expense	Supplies	Library Fund	Library	Adult Programs	\$ 5,083.51	\$ 5,051.52	\$ 5,000.00	\$ 4,216.00	\$ -	\$ 5,000.00	\$ -	0%
611-44800-53622	Expense	Supplies	Library Fund	Library	Adult SRP	\$ 2,000.00	\$ 1,947.82	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	0%
611-44800-53631	Expense	Supplies	Library Fund	Library	Teen Programs	\$ 3,500.00	\$ 3,382.61	\$ 3,500.00	\$ 2,944.12	\$ -	\$ 3,500.00	\$ -	0%
611-44800-53632	Expense	Supplies	Library Fund	Library	Teen SRP	\$ 3,100.00	\$ 2,873.31	\$ 3,500.00	\$ 496.84	\$ -	\$ 3,500.00	\$ -	0%
611-44800-53641	Expense	Supplies	Library Fund	Library	Children'S Programs	\$ 7,000.00	\$ 6,994.37	\$ 7,000.00	\$ 5,654.75	\$ -	\$ 7,000.00	\$ -	0%
611-44800-53642	Expense	Supplies	Library Fund	Library	Children's SRP	\$ 6,834.47	\$ 7,266.99	\$ 7,000.00	\$ 445.37	\$ -	\$ 7,000.00	\$ -	0%
611-44800-53643	Expense	Supplies	Library Fund	Library	Children'S Books	\$ 538.56	\$ -	\$ 2,000.00	\$ -	\$ -	\$ 1,000.00	\$ (1,000.00)	-50%
611-44800-55931	Expense	Fried Charges	Library Fund	Library	Bank Service Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ 100.00	0%
611-44800-56815	Expense	Debt Service	Library Fund	Library	Merchant Service Charges	\$ 4,000.00	\$ 3,353.82	\$ 3,000.00	\$ 1,266.30	\$ -	\$ 3,000.00	\$ -	0%
<b>Total Expense</b>						<b>\$ 38,510.00</b>	<b>\$ 37,002.41</b>	<b>\$ 37,000.00</b>	<b>\$ 18,106.14</b>	<b>\$ -</b>	<b>\$ 36,100.00</b>	<b>\$ (900.00)</b>	<b>-2%</b>
<b>Surplus / (Deficit)</b>											<b>\$ 41,900.00</b>		

Account Number	Type	Class	Fund	Division	Description	FY24-25 Budget	FY24-25 Actual	FY25-26 Current Budget	FY25-26 Activity as of 2/11/2026	FY25-26 Encumbrance as of 2/11/2026	FY27 Proposed	FY26 vs FY27 Change (\$)	FY26 vs FY27 Change (%)
619-42100-34250	Revenue	Charges for Services	Drug Enforcement Fund	Police	Donations	\$ -	\$ 400.00	\$ -	\$ -	\$ -	\$ -	\$ -	0%
619-42100-35140	Revenue	Fines, Forfeitures, and Penalties	Drug Enforcement Fund	Police	Drug Related Fines	\$ 30,000.00	\$ 44,202.60	\$ 30,000.00	\$ 15,937.47	\$ -	\$ 35,000.00	\$ 5,000.00	17%
619-42100-35231	Revenue	Fines, Forfeitures, and Penalties	Drug Enforcement Fund	Police	Forfeiture Of Property	\$ 55,000.00	\$ 22,182.00	\$ 10,000.00	\$ 5,041.00	\$ -	\$ 10,000.00	\$ -	0%
619-42100-36110	Revenue	Other	Drug Enforcement Fund	Police	Interest Earnings	\$ 4,500.00	\$ 11,353.45	\$ 8,000.00	\$ 5,326.92	\$ -	\$ 6,000.00	\$ (2,000.00)	-25%
<b>Total Revenue</b>						<b>\$ 89,500.00</b>	<b>\$ 78,138.05</b>	<b>\$ 48,000.00</b>	<b>\$ 26,305.39</b>	<b>\$ -</b>	<b>\$ 51,000.00</b>	<b>\$ 3,000.00</b>	<b>6%</b>
619-42100-52452	Expense	Contractual Services	Drug Enforcement Fund	Police	Cellular	\$ 6,000.00	\$ 3,733.13	\$ 5,000.00	\$ 4,000.00	\$ -	\$ 5,000.00	\$ -	0%
619-42100-52611	Expense	Contractual Services	Drug Enforcement Fund	Police	Repairs And Maintenance Motor Vehicles	\$ 4,000.00	\$ -	\$ -	\$ 260.00	\$ -	\$ -	\$ -	0%
619-42100-52831	Expense	Contractual Services	Drug Enforcement Fund	Police	Travel - Out Of Town Expenses	\$ 7,676.00	\$ 2,170.00	\$ 10,000.00	\$ 1,497.91	\$ -	\$ 10,000.00	\$ -	0%
619-42100-52833	Expense	Contractual Services	Drug Enforcement Fund	Police	Training	\$ 1,500.00	\$ 1,125.00	\$ 2,500.00	\$ 375.00	\$ -	\$ 2,500.00	\$ -	0%
619-42100-53141	Expense	Supplies	Drug Enforcement Fund	Police	Portable Electronic Devices	\$ 3,500.00	\$ -	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	\$ -	0%
619-42100-53142	Expense	Supplies	Drug Enforcement Fund	Police	Desktop Monitor And Hardware	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	0%
619-42100-53261	Expense	Supplies	Drug Enforcement Fund	Police	Clothing	\$ 2,250.00	\$ 1,500.00	\$ 2,250.00	\$ 1,227.78	\$ -	\$ 2,250.00	\$ -	0%
619-42100-53272	Expense	Supplies	Drug Enforcement Fund	Police	Weapons	\$ 1,200.00	\$ -	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	\$ -	0%
619-42100-53291	Expense	Supplies	Drug Enforcement Fund	Police	Other Operating Supplies	\$ 25,324.00	\$ 25,324.00	\$ 30,187.00	\$ 32,187.00	\$ -	\$ 18,000.00	\$ (12,187.00)	-40%
619-42100-53292	Expense	Supplies	Drug Enforcement Fund	Police	Contingency	\$ -	\$ -	\$ 6,880.00	\$ 3,629.48	\$ -	\$ 9,000.00	\$ 2,120.00	31%
619-42100-59411	Expense	Capital Outlay	Drug Enforcement Fund	Police	Vehicles	\$ 50,000.00	\$ -	\$ 54,129.00	\$ 25,024.54	\$ -	\$ 15,000.00	\$ (39,129.00)	-100%
<b>Total Expense</b>						<b>\$ 103,450.00</b>	<b>\$ 33,852.13</b>	<b>\$ 117,646.00</b>	<b>\$ 68,201.71</b>	<b>\$ -</b>	<b>\$ 68,450.00</b>	<b>\$ (49,196.00)</b>	<b>-42%</b>
<b>Surplus / (Deficit)</b>											<b>\$ (17,450.00)</b>		



## STAFF MEMORANDUM

**TO:** Board of Mayor and Aldermen  
**FROM:** Kayce Williams | Parks and Recreation Director  
**DATE:** 05/16/26  
**SUBJECT:** Update on Harvey Park Playground

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### BACKGROUND:

The BOMA budgeted \$1,000,000.00 in the current budget to replace the playground equipment at Harvey Park. A Request For Proposals was issued on November 24, 2025 to submit a design to replace the existing playground. The submittal deadline was January 12, 2026. Eleven companies submitted designs, specifications, and pricing. A staff committee reviewed the submittals and ranked the top 6 submittals. The top four ranked submittals were presented to the Parks and Recreation Commission for their review. The Parks and Recreation Commission voted unanimously to recommend Miracle of KY & TN to the BOMA for the Harvey Park Playground Replacement based on the 5 criteria as outlined by the RFP:

- Responsiveness to RFP & Compliance with Design Guidelines
- Creativity, Demographics, Originality, and Play Value
- Safety, Accessibility, and Equipment Durability
- Manufacturer Reputation and Reliability
- Compliance with Industry Standards.

The BOMA approved a contract with Miracle of KY & TN for their design and construction on April 6, 2026. Staff met with the contracted company to make a few small final adjustments to the design such as colors and couple pieces of equipment and then posted it for the public to see on May 13. Staff was asked to bring a final update back to the Parks and Recreation Commission and BOMA during discussion. The Parks and Recreation Commission reviewed it at their last meeting on May 21 and had no comments. Next steps will be to give the contracted company a notice to proceed so they can order the equipment. We are hoping to have the playground back open by mid to late August, but we will have a better date once the equipment is ordered.

### FINANCIAL IMPACT:

None.

### SUPPORTING DOCUMENTS:

Visual Images, Bullet point document



**City of Spring Hill | Parks and Recreation Department**

4237 Port Royal Road  
Spring Hill, Tennessee 37174  
kwilliams@springhilltn.org  
931.487.0027

Items we changed:

- We went with all turf and no rubber surfacing
- We changed out the roller slide for a climber – safety for small fingers or long hair
- We added another accessible entrance to the large structure
- We changed the colors
- We replaced one climber with monkey bars
- We added an activity panel
- We added another mommy and me swing

Here are some of the main specs:

- A larger 13,760 sqft play area with full turf surfacing (current playground is 12,250sqft)
- 15 Slides
- 17 Climbers
- 15 Interactive/ Sensory Panels
- 2 Mommy and Me swings, a saucer swing, 3 belt swings, and an inclusive swing
- 4 Musical Instruments
- 108' of Ramp
- 3,280sqft of Shade
- 2 Wheelchair Accessible Pieces with movement
- 4 Benches (2 Swinging, 2 Stationary, all 4 benches have shade structures)
- 46 Elevated Activities
- 34 Elevated Activities Accessible by Transfer
- 26 Elevated Activities Accessible by Ramp
- Fully fenced
- A toddler play area

Here are a couple of the highlights about the turf from Synthetic Turf International and from the playground contractor:

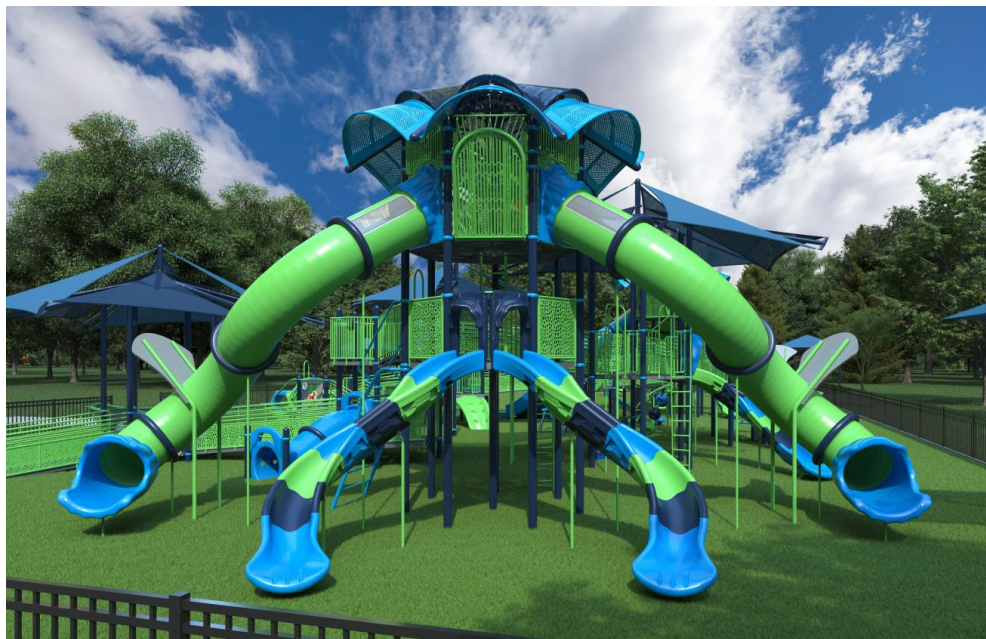
- STI's product is biodegradable and/or recyclable and lead-free
- It is also antimicrobial
- This new version reduces surface temperatures by up to 30 degrees
- There is also a 2 1/4 quarter inch pad under the turf which makes it safer than the hard ground
- It actually exceeds national safety standards, is ASTM certified, and is IPEMA certified
- This product uses sand as infill, not the old style crumb rubber.
- It is PFAS-free, fully ADA/ABA compliant, and consistent with all U.S. Consumer Product and Safety Commission Requirements
- 8 year warranty

Reasons Turf was chosen over PIP (Poured-In-Place Rubber)

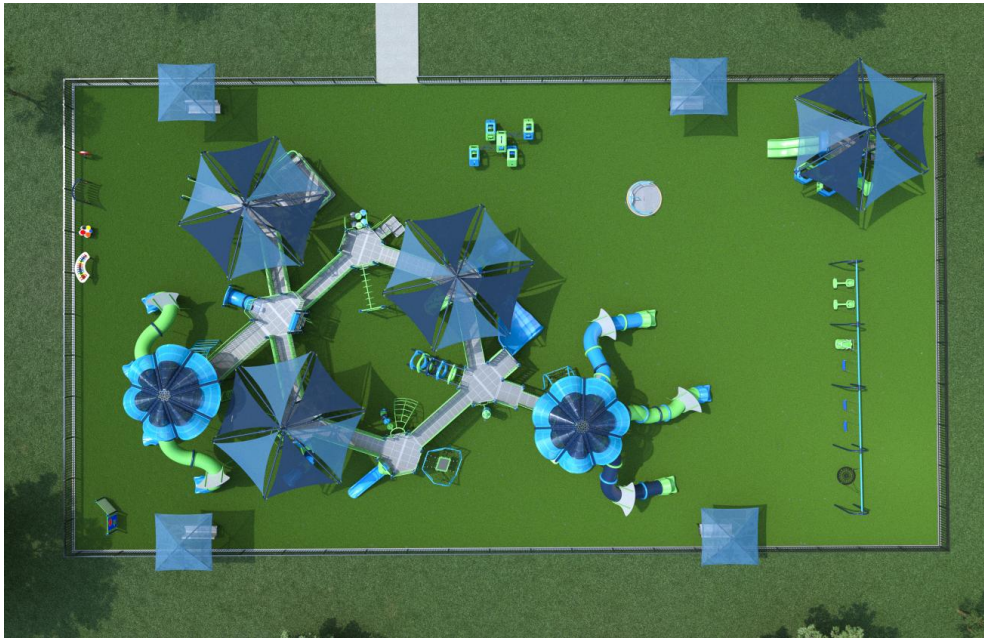
- PIP can get hotter than turf
- Must be sealed with a chemical sealer every year
- UV exposure and seasonal temperature cycling can cause accelerated wear causing cracks or peeling
- Can be slippery when wet
- PIP can actually get harder year over year so a fresh layer of rubber may be needed every few years to stay within safe fall height parameters
- More expensive than turf

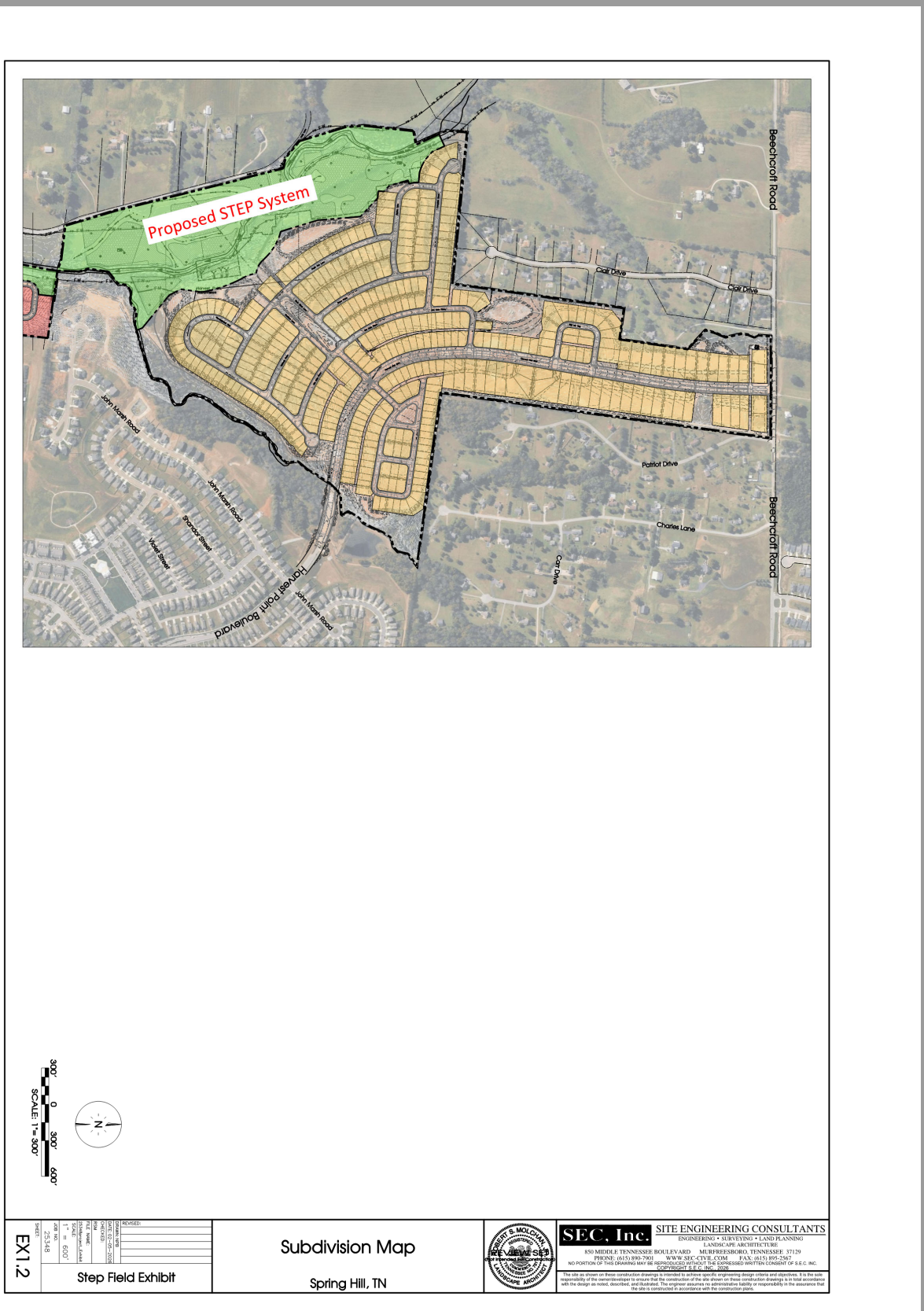












**DEVELOPMENT AGREEMENT**

This Development Agreement ("Agreement") is entered into between the **D.R. Horton, Inc.** ("DRH" or "Developer") and the **City of Spring Hill** ("Spring Hill" and together the "Parties") to be effective on the Effective Date.

**WHEREAS**, certain terms used in these recitals are defined in Section 2; and

**WHEREAS**, the Developer is the owners of approximately eighty-four and eighty eight one hundredths (84.88) acres of real property, which property is described by metes and bounds and depicted on Exhibit A (the "Property"); and

**WHEREAS**, the Property is located entirely within the municipal boundaries of Spring Hill, Tennessee (the "City"); and

**WHEREAS**, the Developer has developed one hundred sixty-five (165) single-family lots which shall require sewer capacity; and

**WHEREAS**, the Developer has recorded three plats for the Property based its phasing plan; and

**WHEREAS**, the Developer has created the final of four Plats for the Property attached as Exhibit B (the "Plat") but has yet to record it; and

**WHEREAS**, the Developer has secured sewer service sufficient for forty-eight (48) lots on the Property (the "Permitted Lots"); and

**WHEREAS**, the Developer has applied for twenty-three (23) of the forty-eight (48) available building permits to date; and

**WHEREAS**, the Developer desires and intends to design, construct, and install certain on-site and/or off-site sewer improvements to serve the remaining development of the Property ("Sewer Improvements"), which Sewer Improvements are generally identified in Exhibit C; and

**WHEREAS**, the Parties agree that the shall Developer coordinate, oversee, and pay for the design and construction of the Sewer Improvements in accordance with this Agreement and Applicable Law, as hereinafter defined; and

**WHEREAS**, the Developer desires to record its Plat and apply for building permits for the Permitted Lots;

**WHEREAS**, the City expressed concerns that the filing of the Plat would result in the Developer being entitled to sewer capacity from the City beyond the capacity for forty-eight lots; and

**WHEREAS**, in order to allay the City's concerns and allow for the immediate filing of the Plat and applications of building permits for the Permitted Lots, the Parties agreed to enter into

this Agreement wherein the City would allow the filing of the Plat and subsequent applications for building permits on the Permitted Lots and the Developer would agree not to seek additional permits for development on the Property until the completion of the Sewer Improvements; and

**NOW, THEREFORE**, in consideration of the foregoing premises, the mutual covenants contained herein, and for such other good and valuable consideration the receipt and adequacy of which are hereby acknowledged, the Parties agree as follows:

**SECTION 1**  
**RECITALS**

The recitals in this Agreement, cited above, are true and correct and establish the basis upon which the Parties enter into this Agreement.

**SECTION 2**  
**DEFINITIONS**

Unless the context requires otherwise, the following terms shall have the meanings hereinafter set forth:

Agreement means this Development Agreement.

Applicable Law means all applicable governmental laws, statutes, orders, ordinances, codes, rulings, common law, regulations, directives and decrees, now in force or hereafter enacted.

City means the City of Spring Hill, a chartered Tennessee Municipality located in Williamson and Maury County.

Contractor means the entity contracted with by the Developer to perform the Work.

Construction Schedule means the schedule for the performance of the Sewer Improvements

Effective Date means the date on which the last of the Parties has executed this Agreement.

Engineer means T-Square Engineering, 1329 West Main Street, Franklin, TN 37064

Notice means any notice required or contemplated by this Agreement (or otherwise given in connection with this Agreement).

Permitted Lots means the forty-eight (48) lots located at the Property for which the Developer has sewer capacity allocated by the City.

Plat means the subdivision plat attached hereto as **Exhibit B**.

Property means the real property described by metes and bounds and depicted on **Exhibit A** consisting of approximately eighty-four and eighty-eight hundredths (84.88).

Project means the Sewer Improvements the Developer intends to install on the Property.

Sewer Improvements means the improvements generally identified in Exhibit C.

Work means the construction and services required of the Contractor and includes all other labor, materials, equipment, and services provided or to be provided by the Contractor in completing the Sewer Improvements.

**SECTION 3**  
**COMPLETION OF THE PROJECT**

3.1 Completion of the Sewer Improvements. The Developer shall coordinate the design and construction of the Sewer Improvements and ensure that the Work is performed in accordance with Applicable Law and performed in a commercially reasonable time and manner.

3.2 Dedication of Sewer Improvements. Upon completion of the Project, the Developer may choose to dedicate the Sewer Improvements to the City in accordance with Applicable Law. In the event the authorities having jurisdiction over the Work provide the Parties the option to dedicate the Sewer Improvements to a private utility provider, the Parties may do so upon agreement.

3.3 Reversion. The dedication of the Sewer Improvements shall include a right a reversion in the event the sewer capacity provided by the Project is no longer offered to the Parties or their successors in interest.

**SECTION 4**  
**PLAT RECORDING AND LIMITATION ON BUILDING PERMITS**

4.1 Plat Recording. The Developer shall have the right to record the Plat following the Effective Date.

4.2 Building Permits. Upon recording of the Plat, the Developer will be able to apply for building permits for the Permitted Lots as required under Applicable Law. The Developer shall seek no further building permits for lots on the Property until the substantial completion of the Sewer Improvements. For avoidance of doubt, the Developer's right to apply for up to forty-eight (48) building permits under this Agreement is not tied to specific lots. Any of the one hundred and sixty-five (165) lots on the Property may be a permitted lot, subject to the limitation that Developer may only apply for a total of forty-eight (48) permits until it achieves substantial completion of the Sewer Improvements.

**SECTION 5**  
**ASSIGNMENT**

5.1 Assignment. The Parties shall not assign or transfer this Agreement or delegate any of its obligations or duties hereunder without the prior written consent of the other Parties, which shall not be unreasonably withheld, conditioned or delayed.

**SECTION 6**  
**TERM**

6.1 Term. The term of this Agreement shall extend through the final dedication of the Sewer Improvements. Any provision of this Agreement expressly creating obligations extending beyond the term of this Agreement will survive the expiration or termination of this Agreement, regardless of the reason of such termination.

**SECTION 7**  
**ADDITIONAL PROVISIONS**

7.1 Recitals. The recitals contained in this Agreement: (a) are true and correct as of the Effective Date; (b) form the basis upon which the Parties negotiated and entered into this Agreement; and (c) reflect the final intent of the Parties with regard to the subject matter of this Agreement. In the event it becomes necessary to interpret any provision of this Agreement, the intent of the Parties, as evidenced by the recitals, shall be taken into consideration and, to the maximum extent possible, given full effect. The Parties have relied upon the recitals as part of the consideration for entering into this Agreement and, but for the intent of the Parties reflected by the recitals, would not have entered into this Agreement.

7.2 Notices. Any notice, submittal, payment, or instrument required or permitted by this Agreement to be given or delivered to any Party shall be deemed to have been received when personally delivered or 72 hours following deposit of the same in any United States Post Office, registered or certified mail, postage prepaid, addressed as follows:

To Developer:	D.R. Horton, Inc. Attn: Matt McKendree 819 Seven Oaks Blvd. Smyrna, TN 37167
With a copy to:	Winstead PC Attn: Keith Randall 1221 Broadway, Suite 2030 Nashville, TN 37203
To City of Spring Hill:	City of Spring Hill Attn: Dan Allen 199 Town Center Parkway P.O. Box 789 Spring Hill, TN 37174
With a copy to:	Wolaver, Carter & Hogan Attn: Patrick M. Carter; City Attorney 809 South Main Street Suite 100 Columbia, TN 38401

Any Party may change its address or addresses for delivery of notice by delivering written notice of such change of address to the other Party.

7.3 Interpretation. The Parties acknowledge that each has been actively involved in negotiating this Agreement. Accordingly, the rule of construction that any ambiguities are to be resolved against the drafting Party will not apply to interpreting this Agreement. In the event of any dispute over the meaning or application of any provision of this Agreement, the provision will be interpreted neither more strongly for nor against any Party, regardless of which Party originally drafted the provision.

7.4 Time. In this Agreement, time is of the essence and compliance with the times for performance herein is necessary and required.

7.5 Authority and Enforceability. The Parties represent and warrant that this Agreement has been approved by appropriate action of the Parties, and that each individual executing this Agreement on behalf of the Parties has been and is duly authorized to do so. Each Party respectively acknowledges and agrees that this Agreement is binding upon such Party and is enforceable against such Party, in accordance with its terms and conditions and to the extent provided by law.

7.6 Severability. This Agreement shall not be modified or amended except in writing signed by the Parties. If any provision of this Agreement is determined by a court of competent jurisdiction to be unenforceable for any reason, then: (a) such unenforceable provision shall be deleted from this Agreement; (b) the unenforceable provision shall, to the extent possible and upon mutual agreement of the Parties, be rewritten to be enforceable and to give effect to the intent of the Parties; and (c) the remainder of this Agreement shall remain in full force and effect and shall be interpreted to give effect to the intent of the Parties.

7.7 Applicable Law: Venue. This Agreement is entered into pursuant to, and is to be construed and enforced in accordance with, the laws of the State of Tennessee.

7.8 Non-Waiver. Any failure by a Party to insist upon strict performance by the other Party of any material provision of this Agreement shall not be deemed a waiver thereof, and the Party shall have the right at any time thereafter to insist upon strict performance of any and all provisions of this Agreement. No provision of this Agreement may be waived except in writing, signed by the Party waiving such provision. Any waiver shall be limited to the specific purposes for which it is given. No waiver by any Party of any term or condition of this Agreement shall be deemed or construed to be a waiver of any other term or condition or subsequent waiver of the same term or condition.

7.9 Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original and constitute one and the same instrument.

7.10 Exhibits. The following exhibits are attached to this Agreement and are incorporated herein for all purposes:

Exhibit A      Property Description

Exhibit B     The Plat  
Exhibit C     Sewer Improvement

7.11 Force Majeure. Each Party shall use good faith, due diligence, and reasonable care in the performance of its respective obligations under this Agreement, and time shall be of the essence in such performance; however, in the event a Party is unable, due to Force Majeure, to perform its obligations under this Agreement, then the obligations affected by the Force Majeure shall be temporarily suspended. Within twenty (20) days after the occurrence of a Force Majeure, the Party claiming the right to temporarily suspend its performance shall give Notice to all Parties, including a detailed explanation of the Force Majeure and a description of the action that will be taken to remedy the Force Majeure and resume full performance at the earliest possible time.

7.12 Complete Agreement. This Agreement embodies the entire Agreement between the Parties and cannot be varied or terminated except as set forth in this Agreement, or by written agreement of the Parties expressly amending the terms of this Agreement.

7.13 Consideration. This Agreement is executed by the Parties without coercion or duress and for substantial consideration, the sufficiency of which is hereby acknowledged.

[SIGNATURE PAGES FOLLOW, AND

THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

**EXECUTED BY THE PARTIES TO BE EFFECTIVE ON THE EFFECTIVE  
DATE:**

**D.R. Horton, Inc.**

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

**City of Spring Hill:**

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

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**EXHIBIT A****PROPERTY DESCRIPTION**

Beginning at an iron pin found at the intersection of the south margin of Beechcroft Road and the west margin of Patriot Drive, being the northeast corner of the property herein described; thence leaving Beechcroft Road and with the west margin of Patriot Drive and the west line of Williamsburg Subdivision, Section 2, S 07°52'54" W, 2754.37' to an iron pin found, being the southwest corner of Williamsburg Subdivision, Section 2; thence with the south lines of Williamsburg, Subdivision, Section 2, Beechcroft Subdivision, Section 2, and Plantation Subdivision, S 82°04'18" E, 1448.08' to an iron pin found on the east side of Walden Branch, being the northwest corner of Harvest Point Subdivision, Phase 13A; thence leaving Plantation Subdivision and with the west line of Harvest Point Subdivision, Phase 13A, the following calls: S 31°05'45" W, 240.73'; thence S 75°27'37" W, 110.38'; thence S 22°11'48" W, 234.02'; thence S 13°01'04" W, 246.60'; thence with a curve turning to the right with a radius of 1050.00', an arc length of 206.39', with a chord bearing of S 71°21'04" E, and a chord length of 206.06' to a point at the northwest corner of the westerly terminus of Harvest Point Boulevard; thence along the westerly terminus of said road, S 24°16'48" W, 100.00' to a point at the southwest corner of the westerly terminus of said road; thence along the south margin of said road and with a curve turning to the right with a radius of 950.00', an arc length of 247.61', with a chord bearing of S 58°15'12" E, and a chord length of 246.91' to a point, being the northernmost corner of Harvest Point Subdivision, Phase 13B; thence leaving the margin of Harvest Point Boulevard and with the west line of Harvest Point Subdivision, Phase 13B, the following calls: S 47°13'11" W, 165.26'; thence with a curve turning to the right with a radius of 350.00', an arc length of 88.50', with a chord bearing of S 54°27'46" W, and a chord length of 88.26'; thence S 61°42'22" W, 59.81'; thence with a curve turning to the left with a radius of 700.00', an arc length of 113.35', with a chord bearing of S 57°04'02" W, and a chord length of 113.23'; thence S 52°25'41" W, 196.86' to an iron pin found in the north line of Harvest Point Subdivision, Phase 12; thence leaving Harvest Point Subdivision, Phase 13B and with the north line of Harvest Point Subdivision, Phase 12, N 51°17'02" W, 440.60' to a point in the center of Walden Branch, being the northwest corner of Harvest Point Subdivision, Phase 12; thence leaving the center of Walden Branch and with a new severance line, the following calls: N 08°03'33" W, 69.68'; thence N 03°13'45" W, 23.78'; thence N 39°53'02" E, 110.37'; thence N 27°43'37" E, 69.90'; thence N 36°12'03" E, 63.14'; thence N 31°28'46" E, 56.92'; thence N 80°27'04" W, 404.66'; thence with a curve turning to the right with a radius of 850.00', an arc length of 710.32', with a chord bearing of N 56°30'40" W, and a chord length of 689.83'; thence S 43°14'38" W, 91.47'; thence S 46°45'21" E, 20.00'; thence S 43°14'39" W, 66.56'; thence with a curve turning to the right with a radius of 1000.00', an arc length of 493.38', with a chord bearing of N 21°46'06" W, and a chord length of 488.39'; thence with a curve turning to the right with a radius of 2426.27', an arc length of 574.44', with a chord bearing of N 00°51'47" W, and a chord length of 573.09'; thence N 05°55'11" E, 13.78'; thence N 84°04'49" W, 70.00'; thence S 04°36'29" W, 140.47'; thence N 82°48'19" W, 10.79'; thence with a curve turning to the left with a radius of 100.00', an arc length of 63.69', with a chord bearing of S 78°56'52" W, and a chord length of 62.62'; thence N 07°11'41" E, 23.83'; thence N 32°50'01" W, 130.55'; thence N 82°04'09" W, 115.96' to a point in the east line of Jamestowne Subdivision, Section 1; thence with the east line of Jamestowne Subdivision, Section 1, N 08°04'01" E, 1096.13' to an iron pin found, being the southwest corner of Presley; thence leaving Jamestowne Subdivision, Section 1 and with the south line of Presley,

s 81°55'59" E, 261.45' to an iron pin found, being the southeast corner of Presley; thence with the east line of Presley, the following calls: N 08°11'16" E, 573.16' to an iron pin found; thence N 47°06'02" W, 214.28' to an iron pin found; thence N 16°16'37" E, 79.45' to an iron pin found; thence N 22°28'40" E, 96.53' to an iron pin found; thence N 12°26'24" W, 133.22' to an iron pin found; thence N 08°11'16" E, 58.22' to an iron pin found; thence N 22°28'20" E, 56.01' to an iron pin found; thence N 29°16'06" W, 36.78' to an iron pin found; thence N 04°02'24" E, 102.62' to a point in the south margin of Beechcroft Road, being the northeast corner of Presley and the northwest corner of the property herein described; thence along the margin of Beechcroft Road, the following calls: N 89°23'14" E, 238.54'; thence S 89°37'55" E, 602.64' to the Point of Beginning. Containing 84.88 Acres, as surveyed by T-Square Surveying, J. Mark Cantrell, RLS #1859, dated 11-14- 2023.

Being the same property conveyed to CKPB Properties, LLC, a Tennessee limited liability company, by deeds of record in Book R2784, page 41; Book 2956, page 1201; Book 2961, page 1208, Register's office for Maury County, Tennessee.

**EXHIBIT B**

**THE PLAT**

[Insert Plat]

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**EXHIBIT C**

**SEWER IMPROVEMENTS**

[Insert Sewer Improvements]

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## STAFF MEMORANDUM

**TO:** Board of Mayor and Aldermen  
**FROM:** J. Carter Napier, City Administrator & Rebecca Holden, Finance Director  
**DATE:** 05/29/2026  
**SUBJECT:** Economic Development & IDB Presentation and Discussion

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**STAFF RECOMMENDATION:**  
Information and discussion only

**BACKGROUND:**

The purpose of this presentation is to provide BOMA members with an overview of the economic development organizations, partnerships, and incentive tools that support business growth, job creation, and investment in Spring Hill.

Representatives from the Maury Alliance, and Bass, Berry, & Sims will discuss their respective roles and responsibilities.

Discussion Topics:

- Economic Development Overview
- Economic Development Incentives (High-Level Overview)
- Economic Development Process

**FISCAL IMPACT:**  
None



City of Spring Hill | Finance Department  
199 Town Center Parkway  
Spring Hill, Tennessee 37174  
rholden@springhilltn.org