

GL Account	Description	2024-2025 Budget	2024-2025 Estimated Actual	2025-2026 Budget
110-31100	Property Taxes (Current)	\$3,220,500	\$3,387,885	\$3,425,000
110-31200	Property Taxes (Prior Years)	\$80,000	\$101,137	\$85,000
110-31210	Clerk & Master Delinquent Tax	\$50,000	\$90,493	\$50,000
110-31300	Int, Penalty, And Court Cost On Prop Tax	\$30,000	\$41,107	\$30,000
110-31511	Pay In Lieu Of Tax -Electric Utilities	\$4,236,862	\$4,236,862	\$4,334,764
110-31513	Payment of Pilot Taxes	\$70,000	\$73,254	\$70,000
110-31514	Pay In Lieu Of Tax -Natural Gas Utility	\$195,637	\$195,637	\$190,220
110-31610	Local Sales Tax - Co. Trustee	\$1,400,000	\$1,445,000	\$1,475,000
110-31710	Wholesale Beer Tax	\$650,000	\$630,000	\$650,000
110-31711	8% Wine Tax	\$70,000	\$73,000	\$70,000
110-31800	Business Taxes	\$530,000	\$550,000	\$550,000
110-31912	Cable TV Franchise Tax	\$110,000	\$80,000	\$85,000
110-31920	Room Occupancy Tax	\$560,000	\$535,000	\$550,000
110-31931	Service Charge on NSF Checks	\$100	\$0	\$100
110-31960	Special Assessment - Liens	\$500	\$700	\$500
110-32200	Beer License & Renewal of License	\$5,500	\$7,250	\$5,100
110-32220	Liquor Licenses	\$6,500	\$6,000	\$6,000
110-32300	Peddlers & Solicitors Permit	\$500	\$2,000	\$800
110-32610	Building Permits	\$125,000	\$625,000	\$500,000
110-32611	Application Codes	\$5,000	\$1,000	\$5,000
110-32612	Planning Land Disturbance	\$3,000	\$10,000	\$3,000
110-33113	Loudon Co Roane State Share	\$0	\$4,000	\$3,500
110-33197	Violent Crime Intervention Grant	\$0	\$1,500	\$0
110-33291	Bullet Pr Vest Grant	\$0	\$2,000	\$2,500
110-33310	Housing Authority Payment In Lieu Of Tax	\$35,000	\$43,844	\$38,000
110-33400	SRO Grant	\$225,000	\$225,000	\$225,000
110-33410	State Law Enforcement Education Grant	\$20,100	\$26,200	\$23,200
110-33420	THSO Grant	\$0	\$20,000	\$20,000
110-33430	State Fire Dept Education Supplement	\$15,000	\$15,000	\$15,000
110-33440	Cops Grant	\$150,000	\$45,000	\$78,000
110-33461	Swimming Pool	\$55,000	\$45,000	\$50,000
110-33510	State Sales Tax	\$1,200,000	\$1,250,000	\$1,250,000
110-33520	State Income Tax	\$0	\$0	\$0
110-33530	State Beer Tax	\$4,621	\$5,000	\$5,100
110-33540	State Alcoholic Beverage Tax	\$50,000	\$55,000	\$50,000
110-33553	State Gasoline Inspection Fee	\$20,000	\$19,000	\$21,500
110-33558	State Transportation Modernization Act	\$0	\$5,000	\$5,000
110-33590	Telecommunications Tax	\$65,000	\$7,000	\$8,000
110-33591	Gross Receipts - Tva	\$0	\$125,000	\$148,000
110-33592	TN Sportsbetting	\$15,000	\$25,000	\$24,000
110-33593	Corporate Excise Tax	\$100,000	\$68,421	\$100,000
110-33619	Local Occupancy Tax	\$9,000	\$10,500	\$11,000

GL Account	Description	2024-2025 Budget	2024-2025 Estimated Actual	2025-2026 Budget
110-34120	Fees And Commissions	\$0	\$2,000	\$0
110-34210	Special Police Service	\$178,500	\$167,000	\$150,000
110-34220	Special Fire Protection Fees	\$50	\$50	\$0
110-34311	Street Special Revenue	\$10,000	\$11,000	\$11,500
110-34400	Sanitation - Charges For Service	\$0	\$0	\$0
110-34710	Suburbia Women Utility for Park Cabin	\$1,200	\$600	\$1,000
110-34711	Cabin Lease City Park	\$400	\$500	\$400
110-34724	Pool Rental	\$20,000	\$12,000	\$20,000
110-34726	Special Events Revenue	\$200	\$100	\$200
110-34740	Recreation Complex Baseball	\$45,000	\$45,000	\$45,000
110-34741	Men's Basketball League	\$330	\$330	\$330
110-34742	Basketball League	\$32,000	\$41,000	\$32,000
110-34743	Flag Football	\$15,583	\$10,500	\$16,000
110-34744	Swimming Lessons	\$5,000	\$8,500	\$5,000
110-34745	Concession Lee Russell Complex	\$0	\$0	\$0
110-34751	Event Center Location	\$290,000	\$290,000	\$290,000
110-34752	Event Center Set-Up	\$87,500	\$85,000	\$95,000
110-34753	Event Center Staffing	\$50,000	\$2,000	\$5,000
110-34754	Event Center Catering Charge	\$80,000	\$190,000	\$200,000
110-34756	Event Center Misc Charge	\$2,250	\$2,250	\$2,250
110-34757	Event Center Gratuity Charge	\$40,000	\$38,000	\$40,000
110-34758	Event Center Sales Tax	\$15,000	\$13,000	\$15,000
110-34759	Event Center Sponsorships	\$40,000	\$55,000	\$55,000
110-34792	Donation to Parks & City Park Shelter Rentals	\$200	\$4,000	\$200
110-34793	Donation to Splash Pad & Rentals	\$25,000	\$7,000	\$8,000
110-34794	Rockn The Docks Revenue	\$0	\$0	\$0
110-34796	Tennis Lessons	\$500	\$700	\$750
110-35110	City Court Fines And Costs	\$300,000	\$225,000	\$250,000
110-35160	Sexual Offender Reg	\$200	\$200	\$1,000
110-36100	Interest Earnings	\$405,000	\$385,000	\$400,000
110-36120	Interest Construction Bond	\$0	\$0	\$0
110-36209	Rent for Rock Springs Park	\$100	\$0	\$0
110-36210	Rent for Central Park	\$6,300	\$5,500	\$5,000
110-36211	Rent Memorial Building	\$25,000	\$30,000	\$25,000
110-36214	Rent Lenoir City Park Facility (Sheds)	\$2,000	\$7,500	\$2,000
110-36330	Sale Of Equipment	\$5,000	\$73,000	\$30,000
110-36350	Insurance Recoveries	\$15,000	\$55,000	\$30,000
110-36731	Police Reserves	\$0	\$0	\$0
110-36990	Miscellaneous Revenue	\$7,002	\$1,750	\$130,000
	Total	\$15,017,135	\$15,857,270	\$16,028,914

GL Account	APPROPRIATIONS	2024-2025 Budget	2024-2025 Estimated Actual	2025-2026 Budget
41100	LEGISLATIVE	\$219,529	\$211,702	\$218,944
41210	CITY COURT	\$279,291	\$263,257	\$270,522
41300	EXECUTIVE	\$358,160	\$380,611	\$397,183
41500	FINANCE ADMINISTRATION	\$558,816	\$531,579	\$503,540
41520	CITY ATTORNEY	\$105,022	\$90,536	\$85,907
41640	DATA PROCESSING	\$237,107	\$188,127	\$243,646
41810	CITY HALL BUILDING	\$250,000	\$257,950	\$250,000
41921	ECONOMIC DEVELOPMENT	\$35,744	\$35,744	\$35,744
41990	GENERAL GOVERNMENT	\$2,746,405	\$2,811,188	\$3,037,400
42100	POLICE	\$3,725,883	\$3,686,264	\$4,442,316
42200	FIRE	\$2,002,729	\$1,896,722	\$2,169,398
42400	CODES	\$269,001	\$163,402	\$305,651
43100	PUBLIC WORKS	\$1,797,907	\$1,724,934	\$1,330,401
44400	PARK AND RECREATION	\$75,000	\$79,600	\$685,108
44420	MEN'S BASKETBALL	\$3,510	\$300	\$3,810
44421	RECREATION COMPLEX	\$118,060	\$175,725	\$175,123
44422	MEMORIAL BUILDING	\$33,000	\$27,025	\$32,500
44423	BASKETBALL/FOOTBALL	\$53,913	\$66,550	\$63,472
44424	EVENT CENTER	\$722,221	\$756,711	\$722,952
44430	CENTRAL PARK	\$60,000	\$45,175	\$55,000
44440	SWIMMING POOL	\$168,060	\$166,125	\$178,125
44800	LIBRARY	\$45,954	\$54,659	\$45,009
44900	EDUCATION	\$359,165	\$359,165	\$359,165
49000	DEBT SERVICE	\$972,660	\$952,716	\$932,211
51640-761	TRANSFER	\$0	\$750,000	\$0
	Total Expenditures	\$15,197,137	\$15,675,766	\$16,543,126

		2024-2025 Budget	2024-2025 Estimated Actual	2025-2026 Budget
	LEGISLATIVE			
110-41100-111	Wages Mayor & City Council	\$144,618	\$145,000	\$147,661
110-41100-134	Christmas Bonus	\$300	\$368	\$300
110-41100-141	FICA (Employer's Share)	\$11,086	\$11,120	\$11,319
110-41100-147	Unemployment Insurance	\$500	\$1,000	\$500
110-41100-161	Committee Members	\$5,000	\$4,200	\$4,500
110-41100-230	Dues TML	\$4,445	\$4,445	\$4,445
110-41100-236	Public Relation	\$45,848	\$42,500	\$46,000
110-41100-245	Telephone And Other Communication Services	\$600	\$700	\$600
110-41100-259	East Tennessee Development District	\$2,132	\$1,619	\$1,619
110-41100-280	Travel	\$4,000	\$0	\$1,000
110-41100-310	Office Supplies And Materials	\$1,000	\$750	\$1,000
	Total	\$219,529	\$211,702	\$218,944
	CITY COURT	2024-2025 Budget	2024-2025 Estimated Actual	2025-2026 Budget
110-41210-111	Employee Salaries	\$188,045	\$188,050	\$193,686
110-41210-112	Over -Time	\$35,000	\$25,000	\$25,000
110-41210-133	Vacation Pay	\$1,500	\$1,836	\$1,800
110-41210-134	Christmas Bonus	\$900	\$546	\$900
110-41210-141	FICA (Employer's Share)	\$17,246	\$16,100	\$16,936
110-41210-145	TCRS Retirement	\$23,500	\$21,000	\$21,000
110-41210-147	Unemployment Insurance	\$0	\$75	\$100
110-41210-148	Employee Education And Training	\$1,000	\$500	\$500
110-41210-230	Publicity, Subscriptions, And Dues	\$500	\$500	\$500
110-41210-245	Telephone And Communication Services	\$600	\$550	\$600
110-41210-280	Travel	\$3,000	\$3,000	\$3,000
110-41210-290	Computer Software and Support	\$5,000	\$0	\$0
110-41210-310	Office Supplies And Materials	\$1,500	\$1,500	\$1,000
110-41210-320	Operating Supplies	\$1,000	\$4,250	\$5,000
110-41210-326	Clothing And Uniforms	\$500	\$350	\$500
	Total	\$279,291	\$263,257	\$270,522

	EXECUTIVE	2024-2025 Budget	2024-2025 Estimated Actual	2025-2026 Budget
110-41300-111	Employee Salaries	\$285,255	\$286,000	\$294,813
110-41300-112	Over-Time Wages	\$8,000	\$2,500	\$3,000
110-41300-121	Part-Time Wages	\$0	\$28,000	\$15,000
110-41300-133	Vacation Pay	\$2,500	\$2,054	\$2,100
110-41300-134	Christmas Bonus	\$1,300	\$1,326	\$1,300
110-41300-141	FICA (Employer's Share)	\$22,725	\$25,000	\$24,190
110-41300-145	TCRS Retirement	\$24,500	\$26,000	\$45,500
110-41300-147	Unemployment Insurance	\$130	\$130	\$130
110-41300-148	Employee Education And Training	\$1,000	\$100	\$500
110-41300-230	Publicity, Subscriptions, And Dues	\$500	\$800	\$800
110-41300-245	Telephone And Other Communication Services	\$2,000	\$2,000	\$2,000
110-41300-280	Travel	\$1,000	\$0	\$500
110-41300-282	Automobile Allowance	\$50	\$0	\$50
110-41300-310	Office Supplies And Materials	\$2,000	\$3,500	\$3,500
110-41300-320	Operating Supplies	\$2,100	\$750	\$1,000
110-41300-326	Clothing And Uniforms	\$500	\$650	\$500
110-41300-331	Gas, Oil, Diesel Fuel, Grease, Etc.	\$2,100	\$1,300	\$1,800
110-41300-332	Vehicle Parts And Repair	\$2,500	\$500	\$500
	Total	\$358,160	\$380,611	\$397,183
	FINANCIAL ADMINISTRATION	2024-2025 Budget	2024-2025 Estimated Actual	2025-2026 Budget
110-41500-111	Employee Salaries	\$392,736	\$375,000	\$350,973
110-41500-121	Part-Time Wages	\$15,000	\$9,500	\$0
110-41500-133	Vacation Pay	\$7,000	\$6,112	\$7,000
110-41500-134	Christmas Bonus	\$1,500	\$1,435	\$1,400
110-41500-141	FICA (Employer's Share)	\$31,842	\$30,000	\$27,492
110-41500-145	TCRS Retirement	\$23,500	\$25,845	\$30,000
110-41500-147	Unemployment Insurance	\$138	\$180	\$175
110-41500-148	Employee Education And Training	\$1,500	\$1,500	\$1,500
110-41500-230	Publicity, Subscriptions, And Dues	\$500	\$350	\$500
110-41500-245	Telephone And Other Communication Services	\$1,100	\$1,350	\$1,500
110-41500-256	Tax Roll/Notices for Postage	\$8,500	\$7,500	\$8,500
110-41500-280	Travel	\$3,000	\$3,200	\$3,000
110-41500-282	Automobile Allowance	\$0	\$0	\$0
110-41500-290	Computer Software Support	\$60,000	\$61,257	\$60,000
110-41500-310	Office Supplies And Materials	\$7,000	\$7,000	\$10,000
110-41500-320	Operating Supplies	\$5,000	\$500	\$1,000
110-41500-326	Clothing And Uniforms	\$500	\$600	\$500
110-41500-691	Bank Service Charges	\$0	\$250	\$0
	Total	\$558,816	\$531,579	\$503,540

		2024-2025 Budget	2024-2025 Estimated Actual	2025-2026 Budget
	CITY ATTORNEY			
110-41520-111	City Attorney	\$71,685	\$81,000	\$73,835
110-41520-121	Part-Time Attorney	\$20,000	\$0	\$0
110-41520-134	Christmas Bonus	\$300	\$271	\$300
110-41520-141	FICA (Employer's Share)	\$7,037	\$6,215	\$5,671
110-41520-147	Unemployment Insurance	\$0	\$50	\$100
110-41520-259	Other Professional Services	\$5,000	\$3,000	\$5,000
110-41520-310	Office Supplies And Materials	\$1,000	\$0	\$1,000
	Total	\$105,022	\$90,536	\$85,907
	DATA PROCESSING			
110-41640-111	Employee Salaries	\$76,208	\$76,000	\$78,495
110-41640-112	Over-Time Wages	\$3,500	\$3,500	\$4,500
110-41640-121	Part-Time Wages	\$3,500	\$50	\$3,500
110-41640-133	Vacation Pay	\$3,000	\$2,931	\$3,000
110-41640-134	Christmas Bonus	\$300	\$271	\$300
110-41640-141	FICA (Employer's Share)	\$6,618	\$6,330	\$6,869
110-41640-145	TCRS Retirement	\$9,181	\$9,290	\$15,000
110-41640-147	Unemployment Insurance	\$0	\$25	\$100
110-41640-148	Employee Education And Training	\$1,000	\$0	\$500
110-41640-245	Telephone And Other Communication Services	\$2,000	\$4,500	\$4,500
110-41640-310	Office Supplies And Materials	\$500	\$0	\$37,600
110-41640-326	Clothing And Uniforms	\$100	\$100	\$100
110-41640-329	Other Operating Supplies	\$130,000	\$85,000	\$87,982
110-41640-331	Gas, Oil, Diesel Fuel, Grease, Etc.	\$200	\$130	\$200
110-41640-332	Vehicle Parts and Repair	\$1,000	\$0	\$1,000
	Total	\$237,107	\$188,127	\$243,646
	CITY HALL BUILDING			
110-41810-240	Utility Services	\$85,000	\$65,000	\$65,000
110-41810-245	Telephone And Other Communication Services	\$15,000	\$16,200	\$20,000
110-41810-260	Repair And Maintenance Services	\$75,000	\$116,500	\$100,000
110-41810-261	Repair and Maintenance	\$35,000	\$30,000	\$30,000
110-41810-263	Repair And Maintenance Office Equipment	\$10,000	\$10,250	\$10,000
110-41810-265	Repair And Maintenance Grounds And Improvements	\$0	\$0	\$0
110-41810-290	Other Contractual Services	\$5,000	\$5,000	\$5,000
110-41810-320	Operating Supplies	\$25,000	\$15,000	\$20,000
	Total	\$250,000	\$257,950	\$250,000
	ECONOMIC DEVELOPMENT AGENCY			
110-41921-724	Economic Development Agency	\$35,744	\$35,744	\$35,744
	Total	\$35,744	\$35,744	\$35,744

		2024-2025 Budget	2024-2025 Estimated Actual	2025-2026 Budget
	OTHER GENERAL GOVERNMENT SERVICES			
110-41990-142	Hospital And Health Insurance	\$1,400,000	\$1,350,000	\$1,500,000
110-41990-144	Lenoir City Define Benefit Retirement	\$285,000	\$290,000	\$285,000
110-41990-145	TCRS Retirement Plan	\$0	\$215	\$0
110-41990-147	Unemployment Insurance	\$0	\$2,700	\$0
110-41990-148	401(K) Expenses	\$25,000	\$25,000	\$25,000
110-41990-149	Define Benefit Retirement Expenses	\$35,000	\$30,000	\$35,000
110-41990-211	Postage, Box Rent, Etc.	\$8,500	\$7,000	\$8,500
110-41990-230	Publicity, Subscriptions, And Dues	\$10,000	\$6,500	\$8,000
110-41990-245	Telephone And Other Communication Services	\$15,000	\$12,000	\$15,000
110-41990-246	Fire Hydrant Rental	\$10,000	\$10,000	\$10,000
110-41990-247	Street Lighting (Electric And Maint.)	\$35,000	\$15,000	\$25,000
110-41990-251	Medical Services	\$3,500	\$7,000	\$7,000
110-41990-252	Legal Services	\$0	\$45,700	\$100,000
110-41990-253	Accounting And Auditing Services	\$85,000	\$90,000	\$90,000
110-41990-254	Architectural And Engineering Service	\$3,000	\$0	\$3,000
110-41990-256	Consultant's Services	\$10,000	\$0	\$10,000
110-41990-259	Cable TV Authority	\$6,000	\$6,000	\$6,000
110-41990-290	Other Contractual Services	\$12,000	\$15,000	\$15,000
110-41990-293	Landscaping Contract	\$298,605	\$344,273	\$335,000
110-41990-510	Liability Insurance	\$400,000	\$465,000	\$470,000
110-41990-721	Blount County School of Aviation	\$15,000	\$0	\$0
110-41990-722	Donation Senior Citizens	\$1,250	\$1,250	\$1,250
110-41990-723	Donation Child Advocacy	\$3,000	\$3,000	\$3,000
110-41990-724	Donation Loudon County Visitors Bureau	\$40,000	\$40,000	\$40,000
110-41990-726	Donation Loudon County Commerce	\$7,050	\$7,050	\$7,050
110-41990-727	Donation Iva's Place	\$2,500	\$2,500	\$2,500
110-41990-728	Donation Senior Home Assist's Services	\$250	\$250	\$250
110-41990-729	Donation Animal Shelter	\$3,000	\$3,000	\$3,000
110-41990-730	Donation Our House	\$1,000	\$1,000	\$1,000
110-41990-731	Donation Good Samaritan Center	\$10,000	\$10,000	\$10,000
110-41990-732	Donation Helen Ross Child & Family	\$500	\$500	\$500
110-41990-733	Donation Lenoir City Museum	\$500	\$500	\$500
110-41990-734	Donation Casa	\$250	\$250	\$250
110-41990-735	Donation Loudon co Health Improvement	\$250	\$250	\$250
110-41990-736	Donation Loudon County Boys and Girls Club	\$5,500	\$5,500	\$5,500
110-41990-737	Donation Men's Health Network	\$250	\$250	\$250
110-41990-738	Donation Lenoir City Education Foundation	\$2,000	\$2,000	\$2,000
110-41990-739	Donation American Legion	\$250	\$250	\$250
110-41990-740	Donation Loudon County Community Fund	\$2,000	\$2,000	\$2,000
110-41990-741	Donation The Lost Vets Resue	\$250	\$250	\$250
110-41990-742	Roane State Foundation	\$10,000	\$10,000	\$10,000
110-41990-743	Adult Community Training	\$0	\$0	\$100
	Total	\$2,746,405	\$2,811,188	\$3,037,400

		2024-2025 Budget	2024-2025 Estimated Actual	2025-2026 Budget
	POLICE DEPARTMENT			
110-42100-111	Employee Salaries	\$2,473,216	\$2,400,000	\$2,751,931
110-42100-112	Over-Time Wages	\$201,350	\$160,000	\$200,000
110-42100-121	Part-Time Wages	\$35,000	\$20,000	\$35,000
110-42100-123	Utility Over-Time	\$10,000	\$500	\$5,000
110-42100-124	DTF Over-Time	\$35,000	\$26,000	\$35,000
110-42100-126	Governors Highway Safety Grant	\$15,000	\$15,000	\$15,000
110-42100-132	Bonus Pay	\$2,500	\$5,000	\$0
110-42100-133	Vacation Pay	\$25,000	\$27,887	\$30,000
110-42100-134	Christmas Bonus	\$17,000	\$10,934	\$17,000
110-42100-135	Supplement Payment	\$21,000	\$44,152	\$22,000
110-42100-141	FICA (Employer's Share)	\$212,381	\$206,000	\$236,850
110-42100-145	TCRS Retirement	\$233,286	\$330,000	\$560,535
110-42100-147	Unemployment Insurance	\$950	\$2,250	\$3,000
110-42100-148	Employee Education And Training	\$15,000	\$18,000	\$16,000
110-42100-230	Publicity, Subscriptions, And Dues	\$7,000	\$1,000	\$1,000
110-42100-245	Telephone And Other Communication Services	\$25,000	\$25,000	\$25,000
110-42100-251	Medical Services	\$1,500	\$1,000	\$800
110-42100-262	Repair And Maintenance Radio Equipment	\$15,000	\$15,000	\$15,000
110-42100-263	Copier Lease	\$1,000	\$1,000	\$1,000
110-42100-280	Travel	\$15,000	\$15,000	\$15,000
110-42100-290	Other Contractual Services	\$3,500	\$4,500	\$5,000
110-42100-310	Office Supplies And Materials	\$5,000	\$2,500	\$5,000
110-42100-326	Clothing And Uniforms	\$30,000	\$30,000	\$30,000
110-42100-327	Fire Arm Supplies	\$20,000	\$20,000	\$20,000
110-42100-328	Governors Highway Safety Grant Expense	\$15,000	\$16,000	\$16,000
110-42100-329	Other Operating Supplies	\$40,000	\$40,000	\$40,000
110-42100-331	Gas, Oil, Diesel Fuel, Grease, Etc.	\$100,000	\$82,000	\$100,000
110-42100-332	Vehicle Parts And Repair	\$40,000	\$60,000	\$60,000
110-42100-742	Special Investigative Funds	\$1,000	\$5	\$1,000
110-42100-940	Machinery And Equipment	\$110,000	\$105,000	\$180,000
110-42100-941	Transportation Equipment	\$0	\$0	\$0
110-42100-945	Communicaiton Equipment (VCIF Grant)	\$0	\$1,536	\$0
110-42127-320	Sexual Offender Register Expense	\$200	\$1,000	\$200
	Total	\$3,725,883	\$3,686,264	\$4,442,316

	FIRE DEPARTMENT	2024-2025 Budget	2024-2025 Estimated Actual	2025-2026 Budget
110-42200-111	Employee Salaries	\$1,033,443	\$1,072,000	\$1,121,035
110-42200-112	Over-Time Wages	\$210,000	\$180,000	\$185,000
110-42200-121	Part-Time Wages	\$100,000	\$90,000	\$100,000
110-42200-132	Bonus Pay	\$2,500	\$5,000	\$0
110-42200-133	Vacation Pay	\$25,000	\$22,615	\$25,000
110-42200-134	Christmas Bonus	\$11,000	\$7,662	\$11,000
110-42200-135	Supplement Pay	\$15,000	\$12,000	\$15,000
110-42200-141	FICA (Employer's Share)	\$102,850	\$106,280	\$111,463
110-42200-145	TCRS Retirement	\$213,636	\$180,000	\$235,000
110-42200-147	Unemployment Insurance	\$800	\$800	\$800
110-42200-148	Employee Education And Training	\$13,000	\$7,000	\$10,000
110-42200-240	Utility Services	\$28,000	\$25,000	\$30,000
110-42200-245	Telephone And Other Communication Services	\$10,000	\$12,000	\$15,000
110-42200-251	Medical Services	\$11,000	\$6,000	\$11,000
110-42200-260	Repair And Maintenance Services	\$30,000	\$10,000	\$30,000
110-42200-262	Repair And Maintenance Radio Equipment	\$3,000	\$4,000	\$3,600
110-42200-280	Travel	\$5,000	\$1,200	\$5,000
110-42200-290	Other Contractual Services	\$8,000	\$5,000	\$8,000
110-42200-310	Office Supplies And Materials	\$500	\$165	\$500
110-42200-326	Clothing And Uniforms	\$27,000	\$15,000	\$27,000
110-42200-329	Other Operating Supplies	\$40,000	\$30,000	\$40,000
110-42200-331	Gas, Oil, Diesel Fuel, Grease, Etc.	\$18,000	\$10,000	\$15,000
110-42200-332	Vehicle Parts And Repair	\$65,000	\$65,000	\$65,000
110-42200-530	Rent	\$30,000	\$30,000	\$30,000
110-42200-940	Machinery And Equipment	\$0	\$0	\$75,000
	Total	\$2,002,729	\$1,896,722	\$2,169,398
	BUILDING /PLANNING DEPARTMENT	2024-2025 Budget	2024-2025 Estimated Actual	2025-2026 Budget
110-42400-111	Employee Salaries	\$118,145	\$118,145	\$127,027
110-42400-121	Part-Time Wages	\$30,000	\$1,300	\$26,500
110-42400-133	Vacation Pay	\$2,200	\$4,743	\$5,000
110-42400-134	Christmas Bonus	\$1,300	\$589	\$600
110-42400-141	FICA (Employer's Share)	\$11,601	\$9,550	\$12,173
110-42400-145	TCRS Retirement	\$7,500	\$13,415	\$24,000
110-42400-147	Unemployment Insurance	\$55	\$80	\$100
110-42400-148	Employee Education And Training	\$1,200	\$1,600	\$2,000
110-42400-230	Publicity, Subscriptions, And Dues	\$1,000	\$500	\$1,500
110-42400-245	Telephone And Other Communication Services	\$1,000	\$1,000	\$1,000
110-42400-251	Medical Services	\$100	\$100	\$100
110-42400-259	Other Professional Services	\$75,000	\$400	\$75,000
110-42400-280	Travel	\$1,000	\$900	\$1,000
110-42400-290	Computer Software & Support	\$0	\$0	\$10,000
110-42400-293	Recording Documents & Liens	\$1,000	\$30	\$750

	BUILDING /PLANNING DEPARTMENT	2024-2025 Budget	2024-2025 Estimated Actual	2025-2026 Budget
110-42400-310	Office Supplies And Materials	\$3,500	\$3,500	\$3,500
110-42400-320	Operating Supplies	\$0	\$150	\$0
110-42400-326	Clothing And Uniforms	\$1,000	\$650	\$1,000
110-42400-329	Maintenance of Properties	\$10,500	\$5,000	\$10,500
110-42400-331	Gas, Oil, Diesel Fuel, Grease, Etc.	\$1,500	\$1,200	\$2,500
110-42400-332	Vehicle Parts And Repair	\$1,400	\$550	\$1,400
	Total	\$269,001	\$163,402	\$305,651
	HIGHWAY AND STREETS DEPARTMENT	2024-2025 Budget	2024-2025 Estimated Actual	2025-2026 Budget
110-43100-111	Employee Salaries	\$716,798	\$665,000	\$397,132
110-43100-112	Over-Time Wages	\$50,000	\$50,000	\$25,000
110-43100-121	Part-Time Wages	\$100,000	\$115,000	\$50,000
110-43100-122	Part-Time O/T Wages	\$0	\$0	\$0
110-43100-123	Overtime Wages	\$1,000	\$0	\$0
110-43100-133	Vacation Pay	\$20,000	\$12,473	\$9,000
110-43100-134	Christmas Bonus	\$8,000	\$5,154	\$5,000
110-43100-141	FICA (Employer's Share)	\$68,529	\$64,800	\$37,189
110-43100-145	TCRS Retirement	\$19,000	\$16,000	\$20,000
110-43100-147	Unemployment Insurance	\$580	\$550	\$580
110-43100-148	Employee Education And Training	\$1,500	\$1,000	\$1,000
110-43100-240	Utility Services	\$30,000	\$37,500	\$40,000
110-43100-245	Telephone And Other Communication Services	\$8,000	\$4,000	\$4,000
110-43100-251	Medical Services	\$500	\$500	\$500
110-43100-254	Architectural And Engineering Service	\$2,000	\$1,000	\$2,000
110-43100-260	Repair And Maintenance Services	\$2,000	\$1,000	\$1,000
110-43100-262	Repair & Maintenance of Radio's	\$1,000	\$500	\$1,000
110-43100-265	Repair And Maintenance Grounds And Improvements	\$5,000	\$18,000	\$2,500
110-43100-268	Repair And Maintenance Roads And Streets	\$350,000	\$200,000	\$400,000
110-43100-269	ADA Upgrades	\$5,000	\$0	\$5,000
110-43100-280	Travel	\$500	\$1,000	\$500
110-43100-290	Other Contractual Services	\$65,000	\$115,000	\$110,000
110-43100-295	Landfill Services	\$80,000	\$80,000	\$80,000
110-43100-310	Office Supplies And Materials	\$2,000	\$3,000	\$500
110-43100-320	Operating Supplies	\$55,000	\$125,000	\$30,000
110-43100-326	Clothing And Uniforms	\$12,500	\$14,500	\$6,000
110-43100-331	Gas, Oil, Diesel Fuel, Grease, Etc.	\$50,000	\$40,000	\$30,000
110-43100-332	Vehicle Parts And Repair	\$60,000	\$51,000	\$35,000
110-43100-333	Other Equipment Parts And Repairs	\$5,000	\$2,500	\$2,000
110-43100-930	Res Tennis Courts/ Lee Russell Light Project	\$24,000	\$26,812	\$0
110-43100-939	Other Improvements	\$0	\$0	\$0
110-43100-940	Machinery And Equipment	\$55,000	\$73,645	\$35,500
	Total	\$1,797,907	\$1,724,934	\$1,330,401

	PARK & RECREATION DEPARTMENT	2024-2025 Budget	2024-2025 Estimated Actual	2025-2026 Budget
110-44400-111	Employee Salaries	\$0	\$0	\$302,321
110-44400-112	Over-Time Wages	\$0	\$0	\$50,000
110-44400-121	Part-Time Wages	\$0	\$4,000	\$50,000
110-44400-133	Vacation Pay	\$0	\$0	\$3,000
110-44400-134	Christmas Bonus	\$0	\$0	\$3,000
110-44400-141	FICA (Employer's Share)	\$0	\$300	\$31,237
110-44400-145	TCRS Retirement	\$0	\$0	\$20,301
110-44400-147	Unemployment Insurance	\$0	\$0	\$250
110-44400-260	Repair And Maintenance Services	\$0	\$0	\$1,000
110-44400-265	Maintenance Grounds And Improvements	\$35,000	\$35,000	\$80,000
110-44400-320	Operating Supplies	\$0	\$150	\$30,000
110-44400-321	Recreational Facilities - Supplies	\$0	\$0	\$0
110-44400-326	Clothing And Uniforms	\$0	\$150	\$6,000
110-44400-331	Gas, Oil, Diesel Fuel, Grease, Etc.	\$0	\$0	\$20,000
110-44400-332	Vehicle Parts And Repair	\$0	\$0	\$30,000
110-44400-333	Other Equipment Parts And Repairs	\$0	\$0	\$2,000
110-44400-340	Special Events	\$40,000	\$40,000	\$40,000
110-44400-940	Lee Russell Complex Lights Project	\$0	\$0	\$16,000
	Total	\$75,000	\$79,600	\$685,108
	MENS BASKETBALL	2024-2025 Budget	2024-2025 Estimated Actual	2025-2026 Budget
110-44420-121	Mens Basketball- Employee Wages	\$3,000	\$0	\$0
110-44420-141	FICA	\$200	\$0	\$0
110-44420-147	Unemployment Insurance	\$10	\$0	\$0
110-44420-320	Operating Supplies	\$300	\$300	\$0
	Total	\$3,510	\$300	\$3,810
	RECREATION COMPLEX	2024-2025 Budget	2024-2025 Estimated Actual	2025-2026 Budget
110-44421-121	Part-Time Wages	\$40,000	\$62,000	\$65,000
110-44421-141	FICA (Employer's Share)	\$3,060	\$4,750	\$4,973
110-44421-145	TCRS Retirement	\$0	\$350	\$0
110-44421-147	Unemployment Insurance	\$0	\$125	\$150
110-44421-240	Utility Services	\$20,000	\$18,500	\$20,000
110-44421-320	Operating Supplies	\$55,000	\$90,000	\$85,000
	Total	\$118,060	\$175,725	\$175,123

	MEMORIAL BUILDING	2024-2025 Budget	2024-2025 Estimated Actual	2025-2026 Budget
110-44422-240	Utility Services	\$15,000	\$21,000	\$21,000
110-44422-245	Telephone And Other Communication Services	\$1,000	\$375	\$500
110-44422-290	Other Contractual Services	\$2,000	\$650	\$1,000
110-44422-320	Operating Supplies	\$15,000	\$5,000	\$10,000
	Total	\$33,000	\$27,025	\$32,500
	BASKETBALL/FOOTBALL	2024-2025 Budget	2024-2025 Estimated Actual	2025-2026 Budget
110-44423-121	Part-Time Wages	\$25,000	\$32,000	\$31,000
110-44423-141	FICA (Employer's Share)	\$1,913	\$2,475	\$2,372
110-44423-147	Unemployment Insurance	\$0	\$75	\$100
110-44423-320	Operating Supplies	\$15,000	\$22,000	\$20,000
110-44423-321	Flag Football Expense	\$12,000	\$10,000	\$10,000
	Total	\$53,913	\$66,550	\$63,472
	CENTRAL PARK	2024-2025 Budget	2024-2025 Estimated Actual	2025-2026 Budget
110-44430-240	Utility Services	\$25,000	\$17,175	\$20,000
110-44430-320	Operating Supplies	\$35,000	\$28,000	\$35,000
	Total	\$60,000	\$45,175	\$55,000
	SWIMMING POOL	2024-2025 Budget	2024-2025 Estimated Actual	2025-2026 Budget
110-44440-121	Part-Time Wages	\$40,000	\$50,000	\$50,000
110-44440-141	FICA (Employer's Share)	\$3,060	\$3,825	\$3,825
110-44440-147	Unemployment Insurance	\$0	\$100	\$100
110-44440-148	Employee Education And Training	\$1,000	\$0	\$200
110-44440-240	Utility Services	\$65,000	\$60,000	\$65,000
110-44440-245	Telephone And Other Communication Services	\$2,500	\$2,000	\$2,500
110-44440-260	Repair And Maintenance Services	\$1,500	\$200	\$1,500
110-44440-320	Operating Supplies	\$55,000	\$50,000	\$55,000
	Total	\$168,060	\$166,125	\$178,125

	EVENT CENTER	2024-2025 Budget	2024-2025 Estimated Actual	2025-2026 Budget
110-44424-111	Employee Salaries	\$170,369	\$182,000	\$171,816
110-44424-112	Over-Time Wages	\$5,000	\$7,125	\$8,000
110-44424-121	Part-Time Wages	\$85,000	\$90,000	\$87,500
110-44424-129	Gratuity Wages	\$40,000	\$39,000	\$40,000
110-44424-133	Vacation Pay	\$7,500	\$3,085	\$7,500
110-44424-134	Christmas Bonus	\$2,000	\$1,473	\$2,000
110-44424-141	FICA (Employer's Share)	\$21,410	\$24,685	\$24,236
110-44424-145	TCRS Retirement	\$21,769	\$21,500	\$33,000
110-44424-147	Unemployment Insurance	\$12,500	\$500	\$700
110-44424-230	Publicity, Subscriptions, And Dues	\$20,000	\$20,000	\$20,000
110-44424-240	Utility Services	\$55,000	\$65,000	\$60,000
110-44424-245	Telephone And Other Communication Services	\$10,000	\$8,000	\$7,200
110-44424-260	Repair And Maintenance Services	\$65,000	\$50,000	\$50,000
110-44424-263	Repair And Maintenance Office Equipment	\$2,000	\$2,500	\$2,500
110-44424-280	Travel	\$1,000	\$1,200	\$1,000
110-44424-290	Other Contractual Services	\$20,000	\$20,000	\$20,000
110-44424-320	Front House Supplies	\$10,000	\$6,250	\$7,500
110-44424-325	Sales Tax Payment	\$12,000	\$18,000	\$15,000
110-44424-329	Other Operating Supplies	\$161,673	\$182,000	\$165,000
110-44424-920	Buildings	\$0	\$14,394	\$0
	Total	\$722,221	\$756,711	\$722,952
	LIBRARY	2024-2025 Budget	2024-2025 Estimated Actual	2025-2026 Budget
110-44800-121	Employee Wages	\$19,000	\$19,000	\$19,000
110-44800-141	FICA (Employer's Share)	\$1,454	\$1,454	\$1,454
110-44800-147	Unemployment Insurance	\$0	\$55	\$55
110-44800-240	Utility Services	\$8,500	\$8,000	\$8,500
110-44800-260	Repair And Maintenance Services	\$500	\$0	\$500
110-44800-320	Operating Supplies	\$5,500	\$4,150	\$4,500
110-44800-731	Donation Library	\$11,000	\$22,000	\$11,000
	Total	\$45,954	\$54,659	\$45,009
	Education (General Appropriation)	2024-2025 Budget	2024-2025 Estimated Actual	2025-2026 Budget
110-44900-761	Education (General Appropriation)	\$359,165	\$359,165	\$359,165
	Total	\$359,165	\$359,165	\$359,165
	DEBT SERVICE	2024-2025 Budget	2024-2025 Estimated Actual	2025-2026 Budget
110-49000-626	Principal TML Bond #8	\$104,000	\$104,000	\$105,000
110-49000-628	Principal TML Bond #5	\$181,000	\$181,000	\$190,000
110-49000-640	Interest TML Bond #5	\$145,000	\$145,000	\$150,900
110-49000-645	Interest #8	\$65,000	\$65,000	\$33,180
110-49000-646	Principal Event Center Payment	\$127,319	\$127,101	\$130,153
110-49000-647	Interest Event Center Payment	\$164,341	\$144,615	\$141,563
110-49000-648	Principal TML Bond #11 (10)	\$126,000	\$126,000	\$129,000
110-49000-649	Interest TML Bond #11 (10)	\$60,000	\$60,000	\$52,415

	Total	\$972,660	\$952,716	\$932,211
	TRANSFERS	2024-2025 Budget	2024-2025 Estimated Actual	2025-2026 Budget