

**CITY OF EAGLEVILLE, TENNESSEE**  
**PROPOSED BUDGET FOR FISCAL YEAR**  
**2026-2027**



**CITY OF EAGLEVILLE, TENNESSEE  
FISCAL YEAR 2026-2027 PROPOSED BUDGET ORDINANCE  
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**AN ORDINANCE OF THE CITY OF EAGLEVILLE, TENNESSEE  
ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1,  
2026 AND ENDING JUNE 30, 2027**

- WHEREAS, *Tennessee Code Annotated* § 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 City of Eagleville 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 Council will consider final passage of the budget.

NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF  
THE CITY OF EAGLEVILLE, 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:

<b>General Fund</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
<b>Revenues</b>	<b>Actual</b>	<b>Projected</b>	<b>Proposed</b>
Local Taxes	\$ 1,554,822	\$ 1,732,099	\$ 1,557,125
Licenses and Permits	41,741	21,400	37,000
Intergovernmental	198,083	252,837	252,640
Parks and Recreation	22,245	26,495	25,500
Fines and Fees	28,008	52,000	58,000
Miscellaneous Revenues	122,325	146,150	119,550
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 1,967,224</b>	<b>\$ 2,230,982</b>	<b>\$ 2,049,815</b>
<b>Appropriations</b>			
<b>Expenditures</b>			
General Government	\$ 585,873	\$ 574,601	\$ 600,682
Police	298,664	402,693	470,789
Fire	439,137	490,338	553,899
Parks and Recreation	101,289	137,973	149,958
Transfers to other Funds	455,672	704,000	274,000
<b>Total Appropriations</b>	<b>\$ 1,880,635</b>	<b>\$ 2,309,605</b>	<b>\$ 2,049,328</b>
<b>Change in Fund Balance</b>	<b>\$ 86,589</b>	<b>\$ (78,623)</b>	<b>\$ 487</b>
<b>Beginning Fund Balance</b>	<b>\$ 2,229,472</b>	<b>\$ 2,316,061</b>	<b>\$ 2,237,437</b>
<b>Ending Fund Balance</b>	<b>\$ 2,316,061</b>	<b>\$ 2,237,437</b>	<b>\$ 2,237,924</b>
<b>Ending Fund Balance as % of Appropriations</b>	<b>123%</b>	<b>97%</b>	<b>109%</b>

<b>State Street Aid Fund</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
<b>Revenues</b>	<b>Actual</b>	<b>Projected</b>	<b>Proposed</b>
Gas taxes	\$ 28,555	\$ 28,244	\$ 28,600
Interest income	8,514	9,250	3,000
Transfers from other funds	50,000	50,000	50,000
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 87,069</b>	<b>\$ 87,494</b>	<b>\$ 81,600</b>
<b>Appropriations</b>			
<b>Expenditures</b>			
Street expenditures	\$ 36,072	\$ 57,023	\$ 55,100
Capital outlay	-	253,607	20,000
<b>Total Appropriations</b>	<b>\$ 36,072</b>	<b>\$ 310,630</b>	<b>\$ 75,100</b>
<b>Change in Fund Balance</b>	<b>\$ 50,997</b>	<b>\$ (223,136)</b>	<b>\$ 6,500</b>
<b>Beginning Fund Balance</b>	<b>\$ 278,979</b>	<b>\$ 329,976</b>	<b>\$ 106,840</b>
<b>Ending Fund Balance</b>	<b>\$ 329,976</b>	<b>\$ 106,840</b>	<b>\$ 113,340</b>
<b>Ending Fund Balance as % of Appropriations</b>	<b>915%</b>	<b>34%</b>	<b>151%</b>

<b>Capital Projects Fund</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
<b>Revenues</b>	<b>Actual</b>	<b>Projected</b>	<b>Proposed</b>
Loan proceeds	\$ 7,541,691	\$ -	\$ -
Grant proceeds	-	-	1,487,176
Miscellaneous	-	-	-
Transfers in	166,672	450,000	-
Interest income	13,283	8,400	6,000
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 7,721,646</b>	<b>\$ 458,400</b>	<b>\$ 1,493,176</b>
<b>Appropriations</b>			
<b>Expenditures</b>			
Debt service	\$ 5,962,645	\$ -	\$ -
Capital outlay	1,648,378	116,619	2,167,110
<b>Total Appropriations</b>	<b>\$ 7,611,023</b>	<b>\$ 116,619</b>	<b>\$ 2,167,110</b>
<b>Change in Fund Balance</b>	<b>\$ 110,623</b>	<b>\$ 341,781</b>	<b>\$ (673,934)</b>
<b>Beginning Fund Balance</b>	<b>\$ 255,982</b>	<b>\$ 366,605</b>	<b>\$ 708,386</b>
<b>Ending Fund Balance</b>	<b>\$ 366,605</b>	<b>\$ 708,386</b>	<b>\$ 34,452</b>
<b>Ending Fund Balance as % of Appropriations</b>	<b>5%</b>	<b>607%</b>	<b>2%</b>

<b>Debt Service Fund</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
<b>Revenues</b>	<b>Actual</b>	<b>Projected</b>	<b>Proposed</b>
Interest Income	\$ 8,322	\$ 8,500	\$ 4,000
Transfers In	239,000	204,000	224,000
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 247,322</b>	<b>\$ 212,500</b>	<b>\$ 228,000</b>
<b>Appropriations</b>			
<b>Expenditures</b>			
Debt service	\$ 16,371	\$ 282,397	\$ 282,397
<b>Total Appropriations</b>	<b>\$ 16,371</b>	<b>\$ 282,397</b>	<b>\$ 282,397</b>
<b>Change in Fund Balance</b>	<b>\$ 230,951</b>	<b>\$ (69,897)</b>	<b>\$ (54,397)</b>
<b>Beginning Fund Balance</b>	<b>\$ 216,437</b>	<b>\$ 447,388</b>	<b>\$ 377,491</b>
<b>Ending Fund Balance</b>	<b>\$ 447,388</b>	<b>\$ 377,491</b>	<b>\$ 323,094</b>
<b>Ending Fund Balance as % of Appropriations</b>	<b>0%</b>	<b>134%</b>	<b>114%</b>

<b>Sewer Fund</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
<b>Revenues</b>	<b>Actual</b>	<b>Projected</b>	<b>Proposed</b>
Operating Revenues	\$ 226,235	\$ 238,800	\$ 246,300
Operating Expenses	98,890	110,519	120,620
Depreciation	86,505	86,505	86,505
<b>Net Operating Income (Expense)</b>	<b>\$ 40,840</b>	<b>\$ 41,776</b>	<b>\$ 39,175</b>
<b>Net Nonoperating Revenues (Expenses)</b>	<b>\$ 41,955</b>	<b>\$ 5,752</b>	<b>\$ 83,618</b>
<b>Change in Net Position</b>	<b>\$ 82,795</b>	<b>\$ 47,528</b>	<b>\$ 122,793</b>
<b>Change in Net Position</b>	<b>\$ 82,795</b>	<b>\$ 47,528</b>	<b>\$ 122,793</b>
<b>Estimated Beginning Net Position</b>	<b>\$ 2,338,711</b>	<b>\$ 2,421,506</b>	<b>\$ 2,469,034</b>
<b>Estimated Ending Net Position</b>	<b>\$ 2,421,506</b>	<b>\$ 2,469,034</b>	<b>\$ 2,591,827</b>
<b>Ending Net Position as % of Expenses</b>	<b>1306%</b>	<b>1253%</b>	<b>1251%</b>

<b>Developmental Impact Fund</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
<b>Revenues</b>	<b>Actual</b>	<b>Projected</b>	<b>Proposed</b>
Interest Income	\$ -	\$ 120	\$ 1,000
Residential & Nonresidential fees	-	47,265	219,360
<b>Total Revenues and Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 47,385</b>	<b>\$ 220,360</b>
<b>Appropriations</b>			
<b>Expenditures</b>			
Developmental impact expenditures	\$ -	\$ -	\$ -
<b>Total Appropriations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ 47,385</b>	<b>\$ 220,360</b>
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 47,385</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 47,385</b>	<b>\$ 267,745</b>
<b>Ending Fund Balance as % of Appropriations</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>

SECTION 2: At the end of the fiscal year 2027, the governing body estimates balances/(deficits) as follows:

General Fund	\$ 2,237,924
State Street Aid Fund	\$ 113,340
Capital Projects Fund	\$ 34,452
Debt Service Fund	\$ 323,094
Sewer Fund	\$ 2,591,827
Developmental Impact Fund	\$ 267,745

SECTION 3: That the governing body recognizes that the municipality has bonded and other indebtedness as follows:

Type of Indebtedness	Debt Authorized and Unissued	Estimated Principal Outstanding at June 30, 2026	FY 2027 Debt Principal	FY 2027 Debt Interest
Capital Outlay - Radios	\$ -	\$ 65,484	\$ 16,371	\$ -
Loan - USDA Public Safety Center #1 (07)	\$ -	\$ 708,637	\$ 13,851	\$ 15,059
Loan - USDA Public Safety Center #2 (08)	\$ -	\$ 3,716,901	\$ 62,193	\$ 78,984
Loan - USDA Public Safety Center #3 (09)	\$ -	\$ 1,986,509	\$ 23,928	\$ 72,011
Note - USDA 92-02	\$ -	\$ 1,337,805	\$ 32,035	\$ 33,077
Note - USDA 92-04	\$ -	\$ 121,480	\$ 2,815	\$ 3,305

SECTION 4: During the coming fiscal year the governing body has planned capital projects and proposed funding as follows:

Capital Project	Total Expense	Cash Reserves	Grant Proceeds	Loan Proceeds
General Government & Other Improvements	\$ 233,000	\$ 233,000	\$ -	\$ -
Sidewalk Improvements	\$ 1,709,110	\$ 221,934	\$ 1,487,176	\$ -
Park Improvements	\$ 225,000	\$ 225,000	\$ -	\$ -
Street Improvements	\$ 20,000	\$ 20,000	\$ -	\$ -

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 (TCA § 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 Tennessee Code Annotated § 6-56-205.

SECTION 6: Money may be transferred from one appropriation to another in the same fund only by appropriate ordinance by the governing body, subject to such limitations and procedures as it may describe as allowed by Section 6-56-209 of the Tennessee Code Annotated. Any resulting transfers shall be reported to the governing body at its next regular meeting and entered into the minutes.

SECTION 7: A detailed financial plan will be attached to this budget and become part of this budget ordinance. In addition, the published operating budget and budgetary comparisons shown by fund with beginning and ending fund balances and the number of full time equivalent employees required by Tennessee Code Annotated § 6-56-206 will be attached.

SECTION 8: The City of Eagleville plans to adopt by separate ordinance the Certified Tax Rate (CTR) once it is calculated and reviewed by the Assessor and City Manager, then reviewed by the State Board of Equalization. Estimated property tax revenues in the Fiscal Year 2026-2027 budget are based on the assessed value of real and personal property from the Fiscal Year 2025-2026 budget.

SECTION 9: This annual operating and capital budget ordinance and supporting documents shall be submitted to the Comptroller of the Treasury or the 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 the 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 lapse and revert to the respective fund balances.

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

SECTION 12: If for any reason a budget ordinance is not adopted prior to the beginning of the next fiscal year, the appropriations in this budget ordinance shall become the appropriations for the next fiscal year until the adoption of the new budget ordinance in accordance with the Section 6-56-210, Tennessee Code Annotated provided sufficient revenues are being collected to support the continuing appropriations.

SECTION 13: This ordinance shall take effect July 1, 2026, the public welfare requiring it.

Approved:

  
 Chad Leeman, Mayor

PASSED FIRST READING:  
4/23/2026

ATTEST:

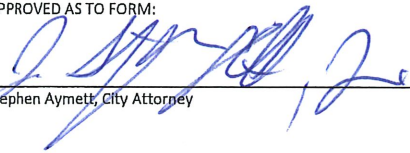
  
 Christina Rivas, City Recorder

PASSED SECOND READING:  
5/28/2026



First Reading: April 23, 2026  
Second Reading: May 28, 2026  
Public Hearing: May 28, 2026  
Public Hearing notice given in the News Daily Journal

APPROVED AS TO FORM:



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Stephen Aymett, City Attorney

**Budget Summary  
FY 2027**

City of Eagleville, Tennessee

All Funds	Estimated Beginning Cash July 1	Interfund Loan			Total	Expenditures *(exclude depreciation for enterprise funds)		Total	Increase or (use) of Cash Balance	Estimated Ending Cash June 30	Ending Cash as a Percent of Expenditures
		Revenues	Repayment	Transfers-In		Transfers-Out					
General Fund	\$ 2,067,735	\$ 2,049,815	\$ -	\$ -	\$ 2,049,815	\$ 1,775,328	\$ 274,000	\$ 2,049,328	\$ 487	\$ 2,068,222	100.92%
State Street Aid	105,626	31,600	-	50,000	81,600	75,100		75,100	6,500	112,126	149.30%
Capital Projects	712,672	1,493,176	-	-	1,493,176	2,167,110		2,167,110	(673,934)	38,738	1.79%
Debt Service	377,491	4,000	-	224,000	228,000	282,397	-	282,397	(54,397)	323,094	114.41%
Developmental Impact	47,385	220,360	-	-	220,360	-	-	-	220,360	267,745	0.00%
Sewer	\$ 848,377	366,300	-	-	366,300	191,852		191,852	174,448	1,022,825	533.13%
<b>Totals</b>	<b>\$ 4,148,318</b>	<b>\$ 4,165,251</b>	<b>\$ -</b>	<b>\$ 274,000</b>	<b>\$ 4,439,251</b>	<b>\$ 4,491,787</b>	<b>\$ 274,000</b>	<b>\$ 4,765,787</b>	<b>\$ (326,536)</b>	<b>\$ 3,821,782</b>	

Enterprise Fund	Estimated Beginning Net Position July 1				Expenses *(exclude capital projects and debt principal payments)	Transfers-Out	Total	Increase or (Decrease) in Net Position	Estimated Ending Net Position June 30
		Revenues	Transfers-In	Total					
Sewer Fund	2,469,034	366,300	-	366,300	243,507	-	243,507	122,793	2,591,827
<b>Totals</b>	<b>\$ 2,469,034</b>	<b>\$ 366,300</b>	<b>\$ -</b>	<b>\$ 366,300</b>	<b>\$ 243,507</b>	<b>\$ -</b>	<b>\$ 243,507</b>	<b>\$ 122,793</b>	<b>\$ 2,591,827</b>

Governmental Funds	Estimated Beginning Fund Balance July 1
General Fund	\$ 2,237,437
State Street Aid	106,840
Capital Projects	708,386
Debt Service	377,491
Developmental Impact	47,385

City of Eagleville, Tennessee  
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 06/30/26	FY 2027 Budgeted Annual Debt Service			Detailed Budget Page Number
						Principal	Interest	Total	
Debt Service	Capital Outlay Note	Radios	\$ 163,710	\$ -	\$ 65,484	\$ 16,371	\$ -	\$ 16,371	23
<b>Total Debt Service Fund</b>			\$ 163,710	\$ -	\$ 65,484	\$ 16,371	\$ -	\$ 16,371	
Capital Projects	Loan	USDA - Public Safety Center (07)	722,000	-	708,437	13,851	15,059	\$ 28,910	22
Capital Projects	Loan	USDA - Public Safety Center (08)	2,009,600	-	1,986,509	23,928	72,011	\$ 95,939	
Capital Projects	Loan	USDA - Public Safety Center (09)	3,777,800	-	3,716,901	62,193	78,984	\$ 141,177	
<b>Total Capital Projects Fund</b>			\$ 6,509,400	\$ -	\$ 6,411,847	\$ 99,972	\$ 166,054	\$ 266,026	
Sewer Fund	Note Payable	USDA 92-02	\$ 1,644,000	\$ -	\$ 1,337,805	\$ 32,035	\$ 33,077	\$ 65,112	24
Sewer Fund	Note Payable	USDA 92-04	148,000	-	121,480	2,815	3,305	6,120	24
<b>Total Sewer Fund</b>			\$ 1,792,000	\$ -	\$ 1,459,285	\$ 34,850	\$ 36,382	\$ 71,232	
<b>Total Outstanding Debt for the Municipality</b>			\$ 8,465,110	\$ -	\$ 7,936,616	\$ 151,193	\$ 202,436	\$ 353,629	

**CITY OF EAGLEVILLE, TENNESSEE  
BUDGET SUMMARY - ALL FUNDS**

	<b>2024-2025 Actual</b>	<b>2025-2026 Budget</b>	<b>2025-2026 July-March</b>	<b>2025-2026 Under (Over)</b>	<b>2025-2026 Projection</b>	<b>2026-2027 Proposed</b>
<b>GENERAL FUND</b>						
Revenues	\$ 1,967,223	\$ 1,901,870	\$ 1,664,322	\$ 237,548	\$ 2,230,982	\$ 2,049,815
Expenditures	1,880,635	1,901,214	1,240,420	660,793	2,309,605	2,049,328
<b>Net Change</b>	<b>\$ 86,589</b>	<b>\$ 656</b>	<b>\$ 423,902</b>	<b>\$ (423,246)</b>	<b>\$ (78,624)</b>	<b>\$ 487</b>
Fund Balance (Beginning)	\$ 2,229,472	\$ 2,316,061	\$ 2,316,061		\$ 2,316,061	\$ 2,237,437
Fund Balance (Ending)	<b>\$ 2,316,061</b>	\$ 2,316,717	\$ 2,739,963	\$ -	\$ 2,237,437	\$ 2,237,924
<b>STATE STREET AID FUND</b>						
Revenues	\$ 37,069	\$ 33,000	\$ 30,398	\$ 2,602	\$ 37,494	\$ 31,600
Expenditures	36,072	274,800	38,346	236,454	310,630	75,100
Revenues over Expenditures	997	(241,800)	(7,948)	(233,852)	(273,136)	(43,500)
Transfer from General Fund	50,000	50,000	25,000	25,000	50,000	50,000
<b>Net Change</b>	<b>\$ 50,997</b>	<b>\$ (191,800)</b>	<b>\$ 17,052</b>	<b>\$ (208,852)</b>	<b>\$ (223,136)</b>	<b>\$ 6,500</b>
Fund Balance (Beginning)	\$ 278,979	\$ 329,976	\$ 329,976	\$ -	\$ 329,976	\$ 106,840
Fund Balance (Ending)	<b>\$ 329,976</b>	\$ 138,176	\$ 347,028	\$ -	\$ 106,840	\$ 113,340
<b>DEBT SERVICE FUND</b>						
Revenues	\$ 8,322	\$ 5,000	\$ 6,967	\$ (1,967)	\$ 8,500	\$ 4,000
Expenditures	16,371	282,397	282,397	-	282,397	282,397
Revenues over Expenditures	(8,049)	(277,397)	(275,430)	(1,967)	(273,897)	(278,397)
Transfer from General Fund	239,000	204,000	102,000	102,000	204,000	224,000
<b>Net Change</b>	<b>\$ 230,951</b>	<b>\$ (73,397)</b>	<b>\$ (173,430)</b>	<b>\$ 100,033</b>	<b>\$ (69,897)</b>	<b>\$ (54,397)</b>
Fund Balance (Beginning)	\$ 216,437	\$ 447,388	\$ 447,388		\$ 447,388	\$ 377,491
Fund Balance (Ending)	<b>\$ 447,388</b>	\$ 373,991	\$ 273,958	\$ -	\$ 377,491	\$ 323,094

**CITY OF EAGLEVILLE, TENNESSEE  
BUDGET SUMMARY - ALL FUNDS**

	<b>2024-2025 Actual</b>	<b>2025-2026 Original Budget</b>	<b>2025-2026 July-March</b>	<b>2025-2026 Under (Over)</b>	<b>2025-2026 Projection</b>	<b>2026-2027 Proposed</b>
<b>CAPITAL PROJECTS FUND</b>						
Revenues	\$ 7,554,974	\$ 1,205,000	\$ 7,676	\$ 1,197,324	\$ 8,400	\$ 1,493,176
Expenditures	7,611,023	1,496,230	116,108	1,380,122	116,619	2,167,110
Revenues over Expenditures	(56,049)	(291,230)	(108,432)	(182,799)	(108,219)	(673,934)
Transfer from Other Sources	166,672	-	-	-	450,000	-
<b>Net Change</b>	<b>\$ 110,623</b>	<b>\$ (291,230)</b>	<b>\$ (108,432)</b>	<b>\$ (182,799)</b>	<b>\$ 341,781</b>	<b>\$ (673,934)</b>
Fund Balance (Beginning)	\$ 255,982	\$ 366,605	\$ 366,605		\$ 366,605	\$ 708,386
Fund Balance (Ending)	<b>\$ 366,605</b>	\$ 75,375	\$ 258,173		\$ 708,386	\$ 34,452
<b>SEWER FUND</b>						
Operating Income	\$ 226,235	\$ 234,200	\$ 182,171	\$ 52,029	\$ 238,800	\$ 246,300
Operating Expenses	185,395	196,500	139,097	57,403	197,024	207,125
Operating Income (Loss)	40,840	37,700	43,075	(5,375)	41,776	39,175
Non-Operating Income (Expenses)	(11,588)	(12,248)	(9,725)	(2,523)	(14,248)	(16,382)
Other Income	53,543	311,000	-	311,000	20,000	100,000
<b>Net Change</b>	<b>\$ 82,795</b>	<b>\$ 336,452</b>	<b>\$ 33,350</b>	<b>\$ 303,102</b>	<b>\$ 47,528</b>	<b>\$ 122,793</b>
Net Position (Beginning)	\$ 2,338,712	\$ 2,421,506	\$ 2,421,506		\$ 2,421,506	\$ 2,421,506
Net Position (Ending)	<b>\$ 2,421,506</b>	\$ 2,757,958	\$ 2,454,856		\$ 2,469,034	\$ 2,591,827
<b>DEVELOPMENT IMPACT FUND</b>						
Revenues	\$ -	\$ -	\$ 26,579	\$ -	\$ 47,385	\$ 220,360
Expenditures	-	-	-	-	-	-
Revenues over Expenditures	-	-	26,579	-	47,385	220,360
<b>Net Change</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,579</b>	<b>\$ -</b>	<b>\$ 47,385</b>	<b>\$ 220,360</b>
Fund Balance (Beginning)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,385
Fund Balance (Ending)	<b>\$ -</b>	\$ -	\$ 26,579	\$ -	\$ 47,385	\$ 267,745

**CITY OF EAGLEVILLE, TENNESSEE  
GENERAL FUND - SUMMARY**

	<b>2024-2025 Actual</b>	<b>2025-2026 Orig Budget</b>	<b>2025-2026 July-March</b>	<b>2025-2026 Under (Over)</b>	<b>2025-2026 Projection</b>	<b>2026-2027 Proposed</b>
<b>REVENUES</b>						
Local Taxes	\$ 1,554,822	\$ 1,458,935	\$ 1,270,666	\$ 188,269	\$ 1,732,099	\$ 1,557,125
Licenses, Fees & Permits	41,741	43,200	19,966	23,234	21,400	37,000
Intergovernmental Revenue	198,083	196,060	190,553	5,507	252,837	252,640
Parks & Recreation	22,245	23,225	25,120	(1,895)	26,495	25,500
Fines & Penalties	28,008	46,000	43,349	2,651	52,000	58,000
Other Revenue	122,325	134,450	114,669	19,781	146,150	119,550
<b>TOTAL REVENUES</b>	<b>\$ 1,967,223</b>	<b>\$ 1,901,870</b>	<b>\$ 1,664,322</b>	<b>\$ 237,548</b>	<b>\$ 2,230,982</b>	<b>\$ 2,049,815</b>
<b>EXPENDITURES</b>						
General Government	\$ 585,873	\$ 586,211	\$ 417,084	\$ 169,127	\$ 574,601	\$ 600,682
Police	298,664	409,489	280,434	129,055	402,693	470,789
Fire	439,137	521,876	315,164	206,712	490,338	553,899
Parks & Recreation	101,289	129,638	100,738	28,900	137,973	149,958
Transfer to State Street Aid Fun	50,000	50,000	25,000	25,000	50,000	50,000
Transfer to Debt Service Fund	239,000	204,000	102,000	102,000	204,000	224,000
Transfer to Capital Projects Fun	166,672	-	-	-	450,000	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,880,635</b>	<b>\$ 1,901,214</b>	<b>\$ 1,240,420</b>	<b>\$ 660,793</b>	<b>\$ 2,309,605</b>	<b>\$ 2,049,328</b>
<b>NET CHANGE</b>	<b>\$ 86,589</b>	<b>\$ 656</b>	<b>\$ 423,902</b>	<b>\$ (423,246)</b>	<b>\$ (78,624)</b>	<b>\$ 487</b>
<b>FUND BALANCE</b>						
Beginning (July 1)	\$ 2,229,472	\$ 2,316,061	\$ 2,316,061		\$ 2,316,061	\$ 2,237,437
Ending (June 30)	\$ 2,316,061	\$ 2,316,717	\$ 2,739,963		\$ 2,237,437	\$ 2,237,924

**CITY OF EAGLEVILLE, TENNESSEE  
GENERAL FUND - OVERVIEW**

	<b>BUDGET</b>	<b>PROPOSED</b>		
	<b><u>FY 2026</u></b>	<b><u>FY 2027</u></b>	<b><u>INCREASE</u></b>	<b><u>% UP</u></b>
<b>TOTAL BUDGET</b>	\$ 1,901,214	\$ 2,049,328	\$ 148,115	7.8%
<b>EXPENDITURES BY DEPARTMENTS</b>				
Genral Government	\$ 586,211	\$ 600,682	\$ 14,471	2.5%
Police	409,489	470,789	61,300	15.0%
Fire	521,876	553,899	32,023	6.1%
Park & Recreation	129,638	149,958	20,320	15.7%
Transfer to State Street Aid Fund	50,000	50,000	-	0.0%
Transfer to Debt Service Fund	204,000	224,000	20,000	9.8%
<b>TOTAL</b>	\$ 1,901,214	\$ 2,049,328	\$ 148,115	7.8%
<b>EXPENDITURES BY MAJOR CATEGORIES</b>				
Salary & Benefits	\$ 1,107,818	\$ 1,165,083	\$ 57,265	5.2%
Street Maintenance (transfer to SSA Fund)	50,000	75,000	25,000	50.0%
Debt Service	204,000	224,000	20,000	9.8%
Vehicles (fuel, maintenance, repairs)	63,700	77,800	14,100	22.1%
Insurance (Property, Liability, etc.)	92,100	105,930	13,830	15.0%
Contractual Services (Attorney, Engineering, Accounting, Financial, Parks, Audit, Judge)	130,600	138,750	8,150	6.2%
Remaining (supplies, utilities, tech, maint, etc.)	252,996	262,848	9,852	3.9%
<b>TOTAL</b>	\$ 1,901,214	\$ 2,049,411	\$ 148,197	7.8%

**CITY OF EAGLEVILLE, TENNESSEE  
GENERAL FUND - REVENUES**

110 General Fund	2024-2025 Actual	2025-2026 Budget	2025-2026 July-March	2025-2026 Under (Over)	2025-2026 Projection	2026-2027 Proposed
<b>Local Taxes</b>						
31100 Property Tax (Current)	\$ 204,432	\$ 201,235	\$ 183,566	\$ 17,669	\$ 207,699	\$ 207,725
31200 Property Taxes (Delinquent)	4,258	6,200	6,585	(385)	6,600	6,600
31300 Interest on Property Taxes	1,399	500	605	(105)	800	800
31600 Local Option Sales Tax	1,197,528	1,112,000	1,009,624	102,376	1,375,000	1,200,000
31800 Business Tax	66,113	65,000	12,585	52,415	65,000	65,000
31980 Liquor by the Drink Tax	38,684	35,000	28,848	6,152	38,000	38,000
31990 Beer Tax	42,409	39,000	28,852	10,148	39,000	39,000
<b>Total Local Taxes</b>	<b>\$ 1,554,822</b>	<b>\$ 1,458,935</b>	<b>\$ 1,270,666</b>	<b>\$ 188,269</b>	<b>\$ 1,732,099</b>	<b>\$ 1,557,125</b>
<b>Licenses, Fees &amp; Permits</b>						
32600 Business License	240	100	110	(10)	100	100
32610 Building Permits	38,828	42,000	18,656	23,344	20,000	35,000
32615 Planning Department Fees	2,200	900	900	-	900	1,500
32620 Beer Permits	473	200	300	(100)	400	400
<b>Total Licenses, Fees and Permits</b>	<b>\$ 41,741</b>	<b>\$ 43,200</b>	<b>\$ 19,966</b>	<b>\$ 23,234</b>	<b>\$ 21,400</b>	<b>\$ 37,000</b>
<b>Intergovernmental Revenue</b>						
33102 Rutherford County Fire Dept Support	80,000	80,000	90,000	(10,000)	120,000	120,000
33103 State of TN Grant (Police Recruitment)			9,000	(9,000)	11,500	7,500
33500 Online Sales Tax (Telecom Interstate Sales)	725	725	524	201	725	725
33510 State Shared Sales Tax	102,333	100,500	78,108	22,392	104,000	107,750
33320 TVA in lieu of Tax	9,877	9,900	8,211	1,689	10,950	11,000
33530 State Beer Tax	156	360	325	35	360	360
33552 State-City Streets & Transportation Tax	1,385	1,400	1,027	373	1,480	1,480
33558 State Transportation & Moderization	468	275	425	(150)	500	500
33593 Corporate Excise Tax	1,364	1,400	1,523	(123)	1,523	1,525
33700 State Sports Betting	1,776	1,500	1,408	92	1,800	1,800
<b>Total Intergovernmental Revenue</b>	<b>\$ 198,083</b>	<b>\$ 196,060</b>	<b>\$ 190,553</b>	<b>\$ 5,507</b>	<b>\$ 252,837</b>	<b>\$ 252,640</b>
<b>Parks and Recreation</b>						
34724 Ballpark Fence Banners	3,150	3,000	3,000	-	3,000	3,000
34725 Concessions	500	1,000	-	1,000	1,000	1,000
34726 Ball Sign-up Fees	4,970	2,500	3,420	(920)	3,420	3,500

**CITY OF EAGLEVILLE, TENNESSEE  
GENERAL FUND - REVENUES**

34727	Pavillion & Field Rent	475	125	2,125	(2,000)	2,500	2,500
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		2024-2025 Actual	2025-2026 Orig. Budget	2025-2026 July-March	2025-2026 Under (Over)	2025-2026 Projection	2026-2027 Proposed
<b>110</b>	<b>General Fund</b>						
	(continued)						
34728	Booth Fees	650	4,900	5,825	(925)	5,825	5,500
34729	Event Sponsorships	12,500	11,700	10,750	950	10,750	10,000
	<b>Total Charges for Service</b>	<b>\$ 22,245</b>	<b>\$ 23,225</b>	<b>\$ 25,120</b>	<b>\$ (1,895)</b>	<b>\$ 26,495</b>	<b>\$ 25,500</b>
	<b>Fines &amp; Penalties</b>						
35110	City Court Fines and Costs	28,008	46,000	43,230	2,770	52,000	58,000
35140	Drug Fees			119	(119)	-	-
	<b>Total Fines &amp; Penalties</b>	<b>\$ 28,008</b>	<b>\$ 46,000</b>	<b>\$ 43,349</b>	<b>\$ 2,651</b>	<b>\$ 52,000</b>	<b>\$ 58,000</b>
	<b>Other Revenue</b>						
32616	Credit Card Processsing Fees	449	1,600	399	1,201	700	700
33100	Police Salary Supplement Grant	800	3,200	1,600	1,600	3,200	3,200
33101	TSHO Grant	7,990	4,000	-	4,000	-	-
34260	Donations - Fire	1,708	1,000	600	400	600	500
34621	Donations - Police	1,000	1,000	500	500	500	500
36000	Miscellaneous	1,867	2,500	43	2,457	1,000	1,000
36100	Interest Earnings - Savings Accounts	27,122	40,000	52,056	(12,056)	60,000	37,500
36101	Interest Earnings - CDs	9,163	11,000	329	10,671	8,000	6,000
36240	Divdends & Reimbursements	5,895	6,000	7,310	(1,310)	8,000	6,000
36200	Rents - Chamber of Commerce	6,000	6,000	4,500	1,500	6,000	6,000
36210	Rents - Bank	40,920	40,000	32,482	7,518	40,000	40,000
36211	Rents - House	19,411	18,150	14,850	3,300	18,150	18,150
	<b>Total Other Revenue</b>	<b>\$ 122,325</b>	<b>\$ 134,450</b>	<b>\$ 114,669</b>	<b>\$ 19,781</b>	<b>\$ 146,150</b>	<b>\$ 119,550</b>
	<b>TOTAL REVENUE</b>	<b>\$ 1,967,223</b>	<b>\$ 1,901,870</b>	<b>\$ 1,664,322</b>	<b>\$ 237,548</b>	<b>\$ 2,230,982</b>	<b>\$ 2,049,815</b>
	<b>Excess (deficiency) of Revenue to Expend</b>	<b>\$ 86,589</b>	<b>\$ 656</b>	<b>\$ 423,902</b>		<b>\$ (78,624)</b>	<b>\$ 486</b>
	<b>Beginning Fund Balance</b>	<b>\$ 2,229,472</b>	<b>\$ 2,316,061</b>	<b>\$ 2,316,061</b>		<b>\$ 2,316,061</b>	<b>\$ 2,237,437</b>
	<b>Ending Fund Balance</b>	<b>\$ 2,316,061</b>	<b>\$ 2,316,717</b>	<b>\$ 2,739,963</b>	<b>\$ -</b>	<b>\$ 2,237,437</b>	<b>\$ 2,237,923</b>

**CITY OF EAGLEVILLE, TENNESSEE  
GENERAL GOVERNMENT - EXPENDITURES**

41000 General Government		2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	2026-2027
		Actual	Budget	July-March	Under (Over)	Projection	Proposed
111	Wages - City Recorder	53,857	57,251	\$ 39,617	17,634	57,230	60,104
112	Wages - Overtime	232	2,651	818	1,833	818	2,784
113	Wages - City Manager	96,280	101,094	69,967	31,127	101,073	106,149
114	Wages - City Clerk	53,581	56,260	38,941	17,319	56,253	59,077
140	Retirement (TCRS)	14,814	16,142	10,454	5,688	15,679	16,858
141	Payroll Taxes (FICA)	15,032	16,621	11,009	5,612	16,476	17,451
142	Health Insurance	22,396	23,688	17,361	6,327	23,436	25,290
146	Workman's Comp Insurance	6,125	6,290	390	5,900	390	1,000
147	Unemployment Tax	75	300	71	229	71	-
211	Postage	928	800	562	238	800	1,000
230	Dues	2,223	2,100	1,830	270	2,200	2,200
231	Legal Notices/Ads	1,786	1,800	346	1,454	1,800	1,800
241	Electricity	6,939	7,000	4,138	2,862	7,000	7,000
242	Water	294	700	187	513	400	400
244	Natural Gas	2,686	3,600	1,636	1,964	3,600	3,600
245	Internet & Telephone	5,187	3,345	3,043	302	3,400	3,450
250	Professional Services	65,930	36,000	27,000	9,000	36,000	36,000
251	City Judge Fee	1,500	1,800	1,350	450	1,800	2,100
252	Attorney Fees	25,260	26,000	15,620	10,380	26,000	28,400
253	Accounting Fees	27,246	32,000	20,395	11,605	32,000	32,000
254	Engineering	22,983	15,000	8,374	6,626	15,000	17,500
256	Audit Fees	6,500	6,500	6,500	-	6,500	6,500
257	Planning/Zoning	300	4,000	18	3,982	2,000	2,500
258	House - Lease Expenses	9,693	2,000	2,180	(180)	2,015	2,000

**CITY OF EAGLEVILLE, TENNESSEE  
GENERAL GOVERNMENT - EXPENDITURES**

**41000 General Government**  
(continued)

	<b>2024-2025</b>	<b>2025-2026</b>	<b>2025-2026</b>	<b>2025-2026</b>	<b>2025-2026</b>	<b>2026-2027</b>
	<b>Actual</b>	<b>Budget</b>	<b>July-March</b>	<b>Under (Over)</b>	<b>Projection</b>	<b>Proposed</b>
261 Vehicle Repair & Maintenance	267	1,000	2,570	(1,570)	2,800	1,500
280 Staff - Day Trips	669	775	140	635	750	1,130
281 Staff - Overnight Trips	-	500	-	500	250	500
282 Travel - City Council	406	500	-	500	500	500
283 Travel - Boards & Commissions	-	500	-	500	500	500
295 Trash Pickup	849	600	976	(376)	1,000	1,000
299 Miscellaneous	1,358	2,000	233	1,767	2,000	1,500
301 Cell Phones & Air Cards		410	21	389	460	460
310 Office Supplies	2,581	2,500	2,110	390	2,500	2,500
320 Vehicle - Parts and Supplies	-	1,000	1,338	(338)	1,500	1,500
331 Vehicle - Fuel	1,475	1,700	729	971	1,700	1,800
415 Personal Property Audits	42	175	-	175	175	175
454 Sewer	2,209	2,500	1,821	679	2,400	2,400
471 Economic Development	7,400	7,400	7,400	-	7,400	7,400
510 Insurance/Bonds	24,665	25,000	20,423	4,577	20,423	22,800
531 Copier Lease	2,838	3,580	2,859	721	3,675	3,800
534 Cleaning/Janitorial	2,996	2,500	2,094	406	2,500	2,600
535 Facility & Grounds	2,149	5,000	1,113	3,887	5,000	3,000
536 Parts and Supplies	518	600	544	56	600	600
538 Library Grant	37,726	51,011	51,011	-	51,011	51,011
539 Building Inspections	5,550	6,000	3,145	2,855	3,500	7,000
540 Liquor Pass Through	19,123	17,500	12,939	4,561	19,000	19,000



**CITY OF EAGLEVILLE, TENNESSEE  
POLICE DEPARTMENT - EXPENDITURES**

<b>42100 Police Department</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2025-2026</b>	<b>2025-2026</b>	<b>2025-2026</b>	<b>2026-2027</b>
	<b>Actual</b>	<b>Budget</b>	<b>July-March</b>	<b>Under (Over)</b>	<b>Projection</b>	<b>Proposed</b>
111 Wages - Police Chief	\$ 73,868	\$ 78,868	\$ 54,582	\$ 24,286	\$ 78,818	\$ 82,811
113 Wages - Hourly Pay	101,141	165,372	111,373	53,999	160,518	190,468
140 Retirement (TCRS)	12,695	18,147	11,802	6,345	17,504	20,986
141 Payroll Taxes (FICA)	12,032	18,684	12,509	6,175	18,393	21,724
142 Health Insurance	23,670	31,584	23,148	8,436	31,248	33,720
146 Workmans Comp Insurance	6,200	6,200	9,397	(3,197)	9,397	10,000
147 Unemployment Taxes	81		90	(90)	100	100
148 Police Training	420	1,500		1,500	400	950
165 Drug Fund Expenses	-	500		500	500	500
211 Postage	5	25		25	25	25
230 Dues	2,497	3,000		3,000	3,000	3,085
241 Electricity	1,904	1,660	1,570	90	2,500	2,600
242 Water	247	220	128	92	220	200
244 Natural Gas	291	164	484	(320)	530	600
245 Internet & Phone	3,974	4,750	3,176	1,574	4,800	5,000
261 Vehicle Expenses	1,896	10,000	3,276	6,724	4,000	14,500
266 Facility Repairs and Maintenance	2,003	500	900	(400)	1,000	3,590
280 Travel	394	1,000		1,000	400	850
282 Transportation Stipend						5,400
295 Trash Pickup	322	320	207	114	265	165
296 Telecommunications	120	-	-	-	-	-
299 Miscellaneous	97	2,000	54	1,946	2,000	2,000
300 Supplies	4,873	6,500	632	5,868	3,000	4,720
301 Cell Phones & Air Cards	3,201	5,800	2,003	3,797	3,000	3,500
312 Equipment	2,589	10,000	1,530	8,470	3,500	1,500
326 Clothing	1,525	2,000	80	1,920	1,900	2,000
331 Vehicle Fuel	4,110	12,000	4,900	7,100	12,500	15,000
454 Sewer	44	-	-	-	-	-
510 Insurance	13,420	14,000	24,300	(10,300)	24,300	21,595
562 Tech - Annual Maintenance	1,090	5,030	3,695	1,335	4,175	6,150
563 Tech - Hardware & Software		65	-	65	-	-
618 New Hire Costs	10,538	-	-	-	-	6,350
619 Technology	4,521	-	-	-	-	-
765 THSO Grant Expenses	8,098	8,000	-	8,000	-	-
780 State Salary Supplement	800	1,600	10,600	(9,000)	14,700	10,700
<b>Total Police Department</b>	<b>\$ 298,664</b>	<b>\$ 409,489</b>	<b>\$ 280,434</b>	<b>\$ 129,055</b>	<b>\$ 402,693</b>	<b>\$ 470,789</b>

**CITY OF EAGLEVILLE, TENNESSEE  
FIRE DEPARTMENT - EXPENDITURES**

<b>42200 Fire Department</b>	<b>2024-2025 Actual</b>	<b>2026-2026 Budget</b>	<b>2025-2026 Actual YTD</b>	<b>2025-2026 Under (Over)</b>	<b>2025-2026 Projection</b>	<b>2026-2027 Proposed</b>
111 Wages - Fire Chief	\$ 72,711	\$ 77,711	\$ 53,778	\$ 23,933	\$ 77,654	\$ 81,596
113 Wages - Hourly	151,820	161,603	99,780	61,823	147,513	169,076
140 Retirement (TCRS)	16,274	17,781	10,719	7,062	16,392	18,525
141 Payroll Taxes (FICA)	17,066	18,308	11,664	6,644	17,225	19,176
142 Health Insurance	17,400	23,688	13,612	10,076	19,687	25,290
146 Workman's Comp Insurance	7,700	7,700	6,686	1,014	6,686	7,300
147 Unemployment Tax	79	300	67	233		
148 Training	1,636	4,250	2,459	1,791	4,200	5,000
161 Fire Calls	-	2,500	-	2,500	2,500	2,500
162 Incentive Program	15,963	25,000	9,066	15,934	25,000	30,000
230 Dues	364	1,250	1,092	158	1,092	1,095
231 Advertising/Promotion	371	2,500	223	2,278	1,500	1,655
241 Electricity	7,330	7,850	5,913	1,937	7,850	9,300
242 Water	628	600	356	244	600	700
244 Natural Gas	2,693	3,500	1,816	1,684	3,000	3,000
245 Internet & Phone	2,864	4,250	2,809	1,441	4,250	4,000
261 Vehicle Repair & Maintenance	30,523	23,500	7,241	16,259	23,000	30,000
266 Facility Repair & Maintenance	1,754	3,500	842	2,658	3,500	4,360
280 Travel	702	1,750	711	1,039	1,350	1,100
295 Trash Pickup	322	325	207	118	325	400
296 Telecommunications	120	-	-	-		
300 Supplies & Miscellaneous	1,816	3,000	1,854	1,146	3,000	3,000
301 Cell Phone & Air Cards		1,260	-	1,260	1,300	1,300
320 Parts & Supplies	637	3,000	331	2,669	3,000	4,000
325 Turnout Gear/Clothing	8,453	15,000	5,085	9,915	15,000	15,000
326 Uniforms/Clothing	3,731	4,000	2,760	1,240	3,000	4,000
331 Fuel	6,241	14,000	4,854	9,146	9,000	12,000
454 Sewer	200	-	-	-		
510 Insurance	27,545	28,000	35,721	(7,721)	35,721	36,035
562 Tech - Annual Maintenance	6,049	13,850	8,075	5,775	8,075	15,140

**CITY OF EAGLEVILLE, TENNESSEE  
FIRE DEPARTMENT - EXPENDITURES**

<b>42200 Fire Department</b> (continued)	<b>2024-2025</b> <b>Actual</b>	<b>2026-2026</b> <b>Budget</b>	<b>2025-2026</b> <b>July-March</b>	<b>2025-2026</b> <b>Under (Over)</b>	<b>2025-2026</b> <b>Projection</b>	<b>2026-2027</b> <b>Proposed</b>
563 Tech - Hardware & Software	-	2,000	2,543	(543)	-	-
618 New Hire Cost	-	-	1,003	(1,003)	-	-
619 Technology	5,362	-	-	-	-	-
621 Truck & Equipment Testing	15,333	14,700	-	14,700	14,700	14,300
622 Physicals & Testing	-	3,800	1,003	2,797	3,800	3,800
623 Cleaning - Equipment	31	1,500	-	1,500	1,500	2,000
624 On Truck Equipment	11,857	28,000	21,825	6,175	27,000	27,350
631 Storage	920	-	-	-	-	-
636 Rutherford Co. Emergency Coord.	854	900	-	900	900	900
720 Discretionary/Donations	1,037	1,000	1,070	(70)	1,017	1,000
900 Capital Outlay	750	-	-	-	-	-
<b>Total Fire Department</b>	<b>\$ 439,137</b>	<b>\$ 521,876</b>	<b>\$ 315,164</b>	<b>\$ 206,712</b>	<b>\$ 490,338</b>	<b>\$ 553,899</b>

**CITY OF EAGLEVILLE, TENNESSEE  
PARKS RECREATION DEPARTMENT**

<b>44400 Parks and Recreation</b>	<b>2024-2025 Actual</b>	<b>2025-2026 Budget</b>	<b>2025-2026 July-March</b>	<b>2025-2026 Under (Over)</b>	<b>2025-2026 Projection</b>	<b>2026-2027 Proposed</b>
111 Wages - Park Supervisor	\$ 47,070	\$ 49,424	\$ 34,205	\$ 15,219	\$ 49,397	\$ 51,867
113 Wages - Overtime	-	878	-	878	836	878
140 Retirement (TCRS)	3,421	3,672	2,394	1,278	3,657	3,898
141 Payroll Taxes (FICA)	3,444	3,848	2,502	1,346	3,843	4,035
142 Health Insurance	7,465	7,896	5,787	2,109	7,812	8,430
146 Workmans Comp Insurance	1,710	1,710	1,006	704	1,006	1,200
147 Unemployment Taxes	17	100	16	84	-	-
241 Electricity	4,976	4,100	3,385	715	5,575	6,200
242 Water	373	475	160	315	1,615	1,900
245 Internet & Phone	364	1,300	675	625	800	800
250 Professional Services	4,333	13,000	11,417	1,583	17,083	18,750
254 Mowing	930	-	-	-	-	-
260 Maintenance	3,266	10,500	7,696	2,804	10,500	13,800
295 Trash Pickup	975	950	675	275	950	950
299 Miscellaneous	38	750	174	576	500	750
300 Supplies	1,868	2,000	700	1,300	2,000	2,000
312 Equipment	3,624	1,500	1,019	481	1,200	1,500
320 Concessions	462	2,000	9	1,991	800	2,000
331 Fuel	-	1,500	749	751	1,300	1,500
510 Insurance	3,103	3,200	5,855	(2,655)	5,855	6,000
562 Tech - Annual Maintenance		335	176	159	350	500
583 Events - Fall	5,949	12,000	14,465	(2,465)	14,465	14,500
584 Events - Winter	5,720	6,000	6,171	(171)	5,928	6,000
585 Events - Spring/Summer	2,180	2,500	1,500	1,000	2,500	2,500
<b>Total Parks and Recreation</b>	<b>\$ 101,289</b>	<b>\$ 129,638</b>	<b>\$ 100,738</b>	<b>\$ 28,900</b>	<b>\$ 137,973</b>	<b>\$ 149,958</b>

**CITY OF EAGLEVILLE, TENNESSEE  
GENERAL FUND - TRANSFERS TO OTHER FUNDS**

<b>51000 Transfers to Other Funds</b>	<b>2024-2025 Actual</b>	<b>2025-2026 Orig. Budget</b>	<b>2025-2026 July-March</b>	<b>2025-2026 Under (Over)</b>	<b>2025-2026 Projection</b>	<b>2026-2027 Proposed</b>
51621 Transfer to State Street Aid	\$ 50,000	\$ 50,000	\$ 25,000	\$ 25,000	\$ 50,000	\$ 50,000
51630 Transfer to Debt Service Fund	239,000	204,000	102,000	102,000	204,000	224,000
51640 Transfer to Capital Projects Fund	166,672	-	-	-	450,000	-
<b>Total Transfers</b>	<b>\$ 455,672</b>	<b>\$ 254,000</b>	<b>\$ 127,000</b>	<b>\$ 127,000</b>	<b>\$ 704,000</b>	<b>\$ 274,000</b>

**CITY OF EAGLEVILLE, TENNESSEE  
PROPERTY TAX CALCULATIONS (FY 2026 and FY 2027)**

**FY 2026 ACTUAL ASSESSMENT**

Total Assessed Value (from Rutherford County Assessor)	\$ 52,856,785	
Adopted Tax Rate (cents per \$100 Assessed Value)	40.51	
Formula to convert tax rate per \$100 Assessed Value to calculate collections (x assessed value)	<u>0.004051</u>	
Total Collections	\$ 214,123	
Historical Collection Rate (in first year)	97.0%	
Projected Property Tax Collections (FY 2026 Budget)	<b>\$ 207,699</b>	1 cent on tax rate generates \$ 5,127
Budget Estimate for Collections (FY 2026)	<u>\$ 201,468</u>	
Projected Amount Over Budget Estimate	<u><u>\$ 6,231</u></u>	

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<b>FY 2027 NEW ASSESSMENT (preliminary - January 2026)</b>	<b>\$ 66,361,786</b>	Subject to final adjustment from Assessor
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Projected Tax Rate (cents per \$100 Assessed Value)	32.27	Effectively no proposed increase. Will produce same property tax revenue from properties previously on the tax roll.
Formula to convert tax rate per \$100 Assessed Value to calculate collections (x assessed value)	<u>0.003227</u>	
Total Collections	\$ 214,149	
Historical Collection Rate (in first year)	97.0%	
Projected Property Tax Collections (FY 2027 Budget)	<b>\$ 207,725</b>	1 cent on tax rate generates \$ 6,437

**CITY OF EAGLEVILLE, TENNESSEE  
LOCAL SALES TAX COLLECTION TRENDS**

<u>HISTORIC FISCAL YEAR</u>	<u>AMOUNT</u>	<u>Increase (Decrease)</u>	<u>% Change Incr/(Decr)</u>	<u>Month of Collections</u>	<u>FY 2026 Monthly-YTD</u>	<u>CUMULATIVE FY 2026</u>	<u>FY 2025 Monthly</u>	<u>CUMULATIVE FY 2025</u>	<u>Cum Change Incr/(Decr)</u>	<u>Cumulative % Increase</u>
2019 (actual)	\$ 673,067			July (actual)	\$ 115,043	\$ 115,043	\$ 91,865	\$ 91,865	23,178	20.15%
2020 (actual)	613,082	\$ (59,985)	-8.91%	August (actual)	133,464	248,507	98,126	189,991	58,516	23.55%
2021 (actual)	950,132	337,050	54.98%	September (actual)	107,740	356,247	99,016	289,007	67,240	18.87%
2022 (actual)	1,365,720	415,588	43.74%	October (actual)	125,040	481,287	88,555	377,562	103,725	21.55%
2023 (actual)	1,099,544	(266,176)	-19.49%	November (actual)	121,796	603,083	114,655	492,217	110,866	18.38%
2024 (actual)	1,094,978	(4,566)	-0.42%	December (actual)	100,472	703,555	96,249	588,466	115,088	16.36%
2025 (actual)	1,197,528	102,550	9.37%	January (actual)	124,656	828,211	94,418	682,885	145,327	17.55%
2026 (budget)	1,112,000	(85,528)	-7.14%	February (actual)	82,619	910,831	71,047	753,932	156,899	17.23%
2026 (projected)	1,300,000	188,000	16.91%	March (actual)		910,831	74,981	828,913	81,918	8.99%
2027 (proposed)	1,200,000	88,000	6.77%	April (actual)		910,831	132,374	961,286	(50,456)	-5.54%
				May (actual)		910,831	113,041	1,074,327	(163,497)	-17.95%
				June (actual)		910,831	123,201	1,197,529	(286,698)	-31.48%
				<b>TOTAL</b>	<b>\$ 910,831</b>		<b>\$ 1,197,529</b>			
				<b>Orig. Budget Est.</b>	<b>\$ 1,112,000</b>					

**CITY OF EAGLEVILLE, TENNESSEE  
STATE STREET AID FUND**

<b>121 STATE STREET AID</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2025-2026</b>	<b>2025-2026</b>	<b>2025-2026</b>	<b>2026-2027</b>
	<b>Actual</b>	<b>Budget</b>	<b>July-March</b>	<b>Under (Over)</b>	<b>Projection</b>	<b>Projected</b>
<b>Revenues</b>						
36100 Interest Income	\$ 8,514	\$ 4,000	\$ 9,353	\$ (5,353)	\$ 9,250	3,000
31730 State Gas Tax	28,555	29,000	21,045	7,955	28,244	28,600
<b>Total Revenues</b>	<b>\$ 37,069</b>	<b>\$ 33,000</b>	<b>\$ 30,398</b>	<b>\$ 2,602</b>	<b>\$ 37,494</b>	<b>\$ 31,600</b>
<b>Expenditures</b>						
43100						
247 Street & Traffic Lights	20,521	18,670	12,246	6,424	23,000	23,000
248 Right of Way Mowing	7,300	9,500	4,500	5,000	9,500	10,000
254 Engineering	3,498	4,000	5,702	(1,702)	12,500	9,000
260 Repairs & Maintenance	3,828	7,000	6,286	714	10,000	10,000
342 Street Signs	266	600	339	261	1,000	2,000
510 Insurance	558	630	923	(293)	923	1,000
765 Highways/Streets Permit Bond	100	-	100	(100)	100	100
900 Capital Outlay	-	234,400	8,250	226,150	253,607	20,000
<b>Total Expenditures</b>	<b>\$ 36,072</b>	<b>\$ 274,800</b>	<b>\$ 38,346</b>	<b>\$ 236,454</b>	<b>\$ 310,630</b>	<b>\$ 75,100</b>
<b>Other Sources</b>						
48500 Transfer from General Fund	50,000	50,000	25,000	25,000	50,000	50,000
36969 Special Transfer from General Fund				-		
<b>Total Other Sources</b>	<b>50,000</b>	<b>50,000</b>	<b>25,000</b>	<b>25,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Net Change</b>	<b>\$ 50,997</b>	<b>\$ (191,800)</b>	<b>\$ 17,052</b>	<b>\$ (208,852)</b>	<b>\$ (223,136)</b>	<b>\$ 6,500</b>
<b>Beginning Fund Balance</b>	<b>\$ 278,979</b>	<b>\$ 329,976</b>	<b>329,976</b>		<b>329,976</b>	<b>106,840</b>
<b>Ending Fund Balance</b>	<b>\$ 329,976</b>	<b>\$ 138,176</b>	<b>\$ 347,028</b>		<b>106,840</b>	<b>113,340</b>

**CITY OF EAGLEVILLE, TENNESSEE  
DEBT SERVICE FUND**

<b>200 DEBT SERVICE FUND</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2025-2026</b>	<b>2025-2026</b>	<b>2025-2026</b>	<b>2026-2027</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual YTD</b>	<b>Under (Over)</b>	<b>Projection</b>	<b>Proposed</b>
<b>Revenues</b>						
36100 Interest Income	\$ 8,322	\$ 5,000	\$ 6,267	\$ (1,267)	\$ 8,500	\$ 4,000
<b>Total Revenues</b>	<b>\$ 8,322</b>	<b>\$ 5,000</b>	<b>\$ 6,267</b>	<b>\$ (1,267)</b>	<b>\$ 8,500</b>	<b>\$ 4,000</b>
<b>Expenditures</b>						
42200-219 Emergency Communication Radios	16,371	16,371	16,371	-	16,371	16,371
42200-679 USDA-RD (PSC Loan) - \$722,200		28,910	28,910	-	28,910	28,910
42200-680 USDA-RD (PSC Loan) - \$3,777,800		141,177	141,177	-	141,177	141,177
42200-681 USDA-RD (PSC Loan) - \$2,009,600		95,939	95,939	-	95,939	95,939
<b>Total Expenditures</b>	<b>\$ 16,371</b>	<b>\$ 282,397</b>	<b>\$ 282,397</b>	<b>\$ -</b>	<b>\$ 282,397</b>	<b>\$ 282,397</b>
<b>Other Sources</b>						
36961 Transfer from General Fund	184,000	204,000	102,000	102,000	204,000	224,000
36969 Special Transfer from General Fund	55,000		-	-		
<b>Total Other Sources</b>	<b>\$ 239,000</b>	<b>\$ 204,000</b>	<b>\$ 102,000</b>	<b>\$ 102,000</b>	<b>\$ 204,000</b>	<b>\$ 224,000</b>
<b>Net Change</b>	<b>\$ 230,951</b>	<b>\$ (73,397)</b>	<b>\$ (174,130)</b>	<b>\$ 100,733</b>	<b>\$ (69,897)</b>	<b>\$ (54,397)</b>
<b>Beginning Fund Balance</b>	<b>\$ 216,437</b>	<b>\$ 447,388</b>	<b>\$ 447,388</b>		<b>\$ 447,388</b>	<b>\$ 377,491</b>
<b>Ending Fund Balance</b>	<b>\$ 447,388</b>	<b>\$ 373,991</b>	<b>\$ 273,258</b>		<b>\$ 377,491</b>	<b>\$ 323,094</b>

**CITY OF EAGLEVILLE, TENNESSEE  
CAPITAL PROJECTS FUND**

<b>310 CAPITAL PROJECTS FUND</b>	<b>2024-2025 Actual</b>	<b>2025-2026 Budget</b>	<b>2025-2026 Actual YTD</b>	<b>2025-2026 Under (Over)</b>	<b>2025-2025 Projection</b>	<b>2026-2027 Proposed</b>
<b>Revenues</b>						
33400 State of Tennessee - TDOT TAP Grant	\$ -	\$ 1,200,000	\$ 1,000	\$ 1,199,000	\$ -	\$ 408,184
33401 State of TN - Federal Multi-Modal Grant					-	1,078,992
34260 Donations	-			-		
36100 Interest Income	13,283	5,000	5,978	(978)	8,400	6,000
37220 Interim Tax Exempt Loan	7,541,691	-		-		-
<b>Total Revenues</b>	<b>\$ 7,554,974</b>	<b>\$ 1,205,000</b>	<b>\$ 6,978</b>	<b>\$ 1,198,022</b>	<b>\$ 8,400</b>	<b>\$ 1,493,176</b>
<b>Expenditures</b>						
901 Construction of Public Safety Center (PSC)	1,281,313	\$ -	\$ -	\$ -	\$ -	\$ -
902 Miscellaneous Public Safety Center Expenses	63,779	-	-	-	-	
903 Partial Payoff of Taxable Land Loan	225,000	-	-	-	-	
903A Principal - PSC Interim Loan	5,688,971					
904 Interest - PSC Taxable Land Loan	1,388	-	-	-	-	
905 Interest - PSC Int. Tax-exempt Loan	47,286	-	-	-	-	
906 Architectural & Engineering - PSC	17,241	-	-	-	-	
908 Builders Risk Insurance	1,064	-	-	-	-	
909 Sidewalks - TDOT TAP Project	2,500	1,376,500	7,000	1,369,500	7,000	510,230
910 Sidewalks - Federal Multi-Modal Project						1,198,880
911 Fire Engine Upgrades	197,094	-	-	-		
912 Fire - Vehicles	-					
913 General Government (City Hall)	-	10,000	6,489	3,511	7,000	8,000
914 Park Improvements	77,763		7,990	(7,990)	7,990	225,000
915 Police Vehicle/Equipment	3,124	63,550	51,373	12,177	51,373	
916 Fire Equipment				-		
917 Demo/Reuse of Old PS Building/Parking Lot	-	35,900	43,256	(7,356)	43,256	225,000
918 Radar Detection Poles Installation	4,500	10,280		10,280		-
<b>Total Expenditures</b>	<b>\$ 7,611,023</b>	<b>\$ 1,496,230</b>	<b>\$ 116,108</b>	<b>\$ 1,380,122</b>	<b>\$ 116,619</b>	<b>\$ 2,167,110</b>

**CITY OF EAGLEVILLE, TENNESSEE  
CAPITAL PROJECTS FUND**

**310 CAPITAL PROJECTS FUND**  
(continued)

	<b>2024-2025 Actual</b>	<b>2025-2026 Budget</b>	<b>2025-2026 Actual YTD</b>	<b>2025-2026 Under (Over)</b>	<b>2025-2025 Projection</b>	<b>2026-2027 Proposed</b>
<b>Other Sources</b>						
48500 Transfer from General Fund	-	-				-
36969 Special Transfer from General Fund	166,672				450,000	
<b>Total Other Sources</b>	166,672	-			450,000	-
<b>Net Change</b>	<b>\$ 110,623</b>	<b>\$ (291,230)</b>	<b>\$ (109,130)</b>	<b>\$ (182,100)</b>	<b>\$ 341,781</b>	<b>\$ (673,934)</b>
<b>Beginning Fund Balance</b>	<b>\$ 255,982</b>	<b>\$ 366,605</b>	<b>\$ 366,605</b>		<b>\$ 366,605</b>	<b>\$ 708,386</b>
<b>Ending Fund Balance</b>	<b>\$ 366,605</b>	<b>\$ 75,375</b>	<b>\$ 257,475</b>		<b>\$ 708,386</b>	<b>\$ 34,452</b>

**CITY OF EAGLEVILLE, TENNESSEE  
SEWER FUND**

413 SEWER FUND	2024-2025 Actual	2025-2026 Budget	2025-2026 Actual YTD	2024-2025 Under (Over)	2025-2026 Projection	2026-2027 Proposed
<b>Operating Income</b>						
37120 Utility Income	\$ 220,426	\$ 224,000	\$ 159,585	\$ 64,415	\$ 234,000	\$ 234,000
37191 Late Payment Penalties	2,309	2,700	1,938	762	2,300	2,300
37296 Application Fees	3,500	7,500	500	7,000	2,500	10,000
<b>Total Income</b>	<b>\$ 226,235</b>	<b>\$ 234,200</b>	<b>\$ 162,022</b>	<b>\$ 72,178</b>	<b>\$ 238,800</b>	<b>\$ 246,300</b>
<b>Operating Expenses</b>						
52200 241 Electrical	13,351	13,000	6,515	6,485	13,500	15,000
254 Engineering Services	4,829	10,000	(525)	10,525	7,500	10,000
256 Audit Fees	-	2,500	-	2,500	-	-
258 Permit Fees	827	1,000	-	1,000	3,120	3,120
259 Professional Services (Grant)	12,313	8,000	10,587	(2,587)	12,500	15,000
260 Operation & Maintenance Charges	59,081	60,000	42,889	17,111	60,000	60,000
261 Grounds Maintenance	2,820	3,000	-	3,000	3,000	3,000
299 Miscellaneous	-	1,000	-	1,000	500	1,000
322 Step Inspections	-	2,500	62	2,438	1,500	2,500
510 Insurance	5,430	5,500	8,399	(2,899)	8,399	10,000
580 Depreciation	86,505	89,000	57,670	31,330	86,505	86,505
800 Bad Debt Write-offs	238	1,000	-	1,000	500	1,000
<b>Total Operating Expenses</b>	<b>\$ 185,395</b>	<b>\$ 196,500</b>	<b>\$ 125,597</b>	<b>\$ 70,903</b>	<b>\$ 197,024</b>	<b>\$ 207,125</b>
<b>Operating Income (Loss)</b>	<b>\$ 40,840</b>	<b>\$ 37,700</b>	<b>\$ 36,426</b>	<b>\$ 1,274</b>	<b>\$ 41,776</b>	<b>\$ 39,175</b>

**CITY OF EAGLEVILLE, TENNESSEE  
SEWER FUND**

413 SEWER FUND (continued)	2024-2025 Actual	2025-2026 Budget	2025-2026 Actual YTD	2024-2025 Under (Over)	2025-2026 Projection	2026-2027 Proposed
<b>NON-OPERATING INCOME (EXPENSES)</b>						
36100 Interest Earnings	26,519	25,000	16,352	8,648	23,000	20,000
898 Bond Interest	(38,107)	(37,248)	(24,832)	(12,416)	(37,248)	(36,382)
<b>Total Non-Operating Expenses</b>	<b>\$ (11,588)</b>	<b>\$ (12,248)</b>	<b>\$ (8,480)</b>	<b>\$ (3,768)</b>	<b>\$ (14,248)</b>	<b>\$ (16,382)</b>
<b>OTHER INCOME</b>						
31021 Grant Revenue	25,043	161,000	-	161,000		
37195 Capital Contributions - Capacity Fees	28,500	150,000	-	150,000	20,000	100,000
<b>Total Other Income</b>	<b>\$ 53,543</b>	<b>\$ 311,000</b>	<b>\$ -</b>	<b>\$ 311,000</b>	<b>\$ 20,000.00</b>	<b>\$ 100,000</b>
<b>Net Change</b>	<b>\$ 82,795</b>	<b>\$ 336,452</b>	<b>\$ 27,946</b>	<b>\$ 308,506</b>	<b>\$ 47,528</b>	<b>\$ 122,793</b>
<b>Beginning Net Position</b>	<b>\$ 2,338,712</b>	<b>\$ 2,421,506</b>	<b>\$ 2,421,506</b>		<b>\$ 2,421,506</b>	<b>\$ 2,469,034</b>
<b>Ending Net Position</b>	<b>\$ 2,421,506</b>	<b>\$ 2,757,958</b>	<b>\$ 2,449,452</b>		<b>\$ 2,469,034</b>	<b>\$ 2,591,827</b>

**CITY OF EAGLEVILLE, TENNESSEE  
DEVELOPMENT IMPACT FUND**

150 DEVELOPMENT IMPACT FUND	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	2026-2027
	Actual	Budget	July-March	Under (Over)	Projection	Proposed
<b>REVENUES</b>						
34191 Residential Fees (subtotal)	\$ -	\$ -	\$ 25,329	\$ -	\$ 47,265	\$ 219,360
<b><u>Allocations (Restricted Uses)</u></b>						
34191.1 Park Facility Improvements	-	-	7,269	-	13,565	62,956
34191.2 Park Land Purchase	-	-	1,190	-	2,221	10,310
34191.3 Police Facilities (including debt service)	-	-	988	-	1,843	8,555
34191.4 Police Vehicles	-	-	1,342	-	2,505	11,626
34191.5 Fire Facilities (including debt service)	-	-	3,546	-	6,617	30,710
34191.5 Fire Apparatus	-	-	10,993	-	20,513	95,202
34192 Nonresidential Fees (subtotal)	\$ -	\$ -	\$ 1,204	\$ -	\$ -	\$ -
<b><u>Allocations (Restricted Uses)</u></b>						
34192.1 Police Facilities (including debt service)	-	-	59	-	-	-
34192.2 Police Vehicles	-	-	79	-	-	-
34192.3 Fire (including debt service)	-	-	260	-	-	-
34192.4 Fire Apparatus	-	-	805	-	-	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,533</b>	<b>\$ -</b>	<b>\$ 47,265</b>	<b>\$ 219,360</b>

**CITY OF EAGLEVILLE, TENNESSEE  
DEVELOPMENT IMPACT FUND**

**150 DEVELOPMENT IMPACT FUND**  
(continued)

	<b>2024-2025</b>	<b>2025-2026</b>	<b>2025-2026</b>	<b>2025-2026</b>	<b>2025-2026</b>	<b>2026-2027</b>
	<b>Actual</b>	<b>Budget</b>	<b>July-March</b>	<b>Under (Over)</b>	<b>Projection</b>	<b>Proposed</b>
<b>EXPENDITURES</b>						
<b>Allocations (Restricted Uses)</b>						
44400-900	Park Facility Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
44400-901	Park Land Purchase	-	-	-	-	-
42100-900	Police Facilities (including debt service)	-	-	-	-	-
42100-901	Police Vehicles	-	-	-	-	-
44200-900	Fire Facilities (including debt service)	-	-	-	-	-
44200-901	Fire Apparatus	-	-	-	-	-
<hr/>						
<b>Total Expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<hr/>						
<b>OTHER INCOME SOURCES</b>						
36100	Interest Earnings	-	-	46	-	1,000
<hr/>						
<b>Net Change</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,579</b>	<b>\$ -</b>	<b>\$ 47,385</b>
<b>Beginning Fund Balance</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 47,385</b>
<b>Ending Fund Balance</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,579</b>	<b>\$ -</b>	<b>\$ 267,745</b>

**CITY OF EAGLEVILLE, TENNESSEE  
PERSONNEL SCHEDULE**

	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
<b>General Government</b>			
City Manager	1	1	1
City Recorder	1	1	1
City Clerk	1	1	1
subtotal	3	3	3
<b>Police Department</b>			
Police Chief	1	1	1
Police Sargent	1		
Police Officer	2	3	3
subtotal	4	4	4
<b>Fire Department</b>			
Fire Chief	1	1	1
Fire Fighter	3	3	3
subtotal	4	4	4
<b>Parks &amp; Recreation Dept</b>			
Park & Recreation Director	1	1	1
subtotal	1	1	1
<b>Total Full-Time Employees</b>	12	12	12



## Required Budget Worksheet

### Municipalities, Counties, and Metropolitans

The following tables prompt basic information central to our Office’s review and analysis of your budget. **This worksheet is required for all budget submissions.**

#### Step 1: Entity Name and Budget Year

Enter Entity Name →

Enter Budget Year →

#### Step 2: FUND and CASH Balances – Governmental (Non-Utility) Funds

1. Enter estimated beginning unrestricted fund and cash balances for all budgeted governmental (non-utility) funds for the beginning of the budget **Fiscal Year 2027**.
  - *Unrestricted Fund Balance = Committed + Assigned + Unassigned Fund Balance*
  - *Unrestricted cash includes cash resources not restricted for a specific purpose. For example, checking and saving accounts, investments, LGIP, etc.*

<i>How to Calculate Beginning Unrestricted Fund Balance</i>	<i>How to Calculate Beginning Unrestricted Cash</i>
<ol style="list-style-type: none"> <li>a. <i>Begin:</i> Obtain ending unrestricted fund balance (committed + assigned + unassigned) from most recent audit.</li> <li>b. <i>Add:</i> Estimated revenue received through the end of the current fiscal year.</li> <li>c. <i>Subtract:</i> Estimated expenditures incurred through the end of the current fiscal year.</li> <li>d. <i>Adjust:</i> Be sure to adjust for any restricted items.</li> </ol>	<ol style="list-style-type: none"> <li>a. <i>Begin:</i> Obtain the most recent <b>reconciled</b> cash balance from your accounting system.</li> <li>b. <i>Subtract:</i> Restricted cash from obtained amount.</li> <li>c. <i>Add:</i> Estimated unrestricted cash receipts through the end of the current fiscal year.</li> <li>d. <i>Subtract:</i> Estimated unrestricted cash disbursements through the end of the current fiscal year.</li> <li>e. <i>Add:</i> Unrestricted savings and investments.</li> </ol>

Name of Governmental (Non-Utility) Fund (General, Debt Service, etc.)	Estimated Beginning Unrestricted Fund Balance	Estimated Beginning Unrestricted Cash Balance

**More space for additional entries is provided on the next page. →**







