



## EAGLEVILLE CITY COUNCIL REGULAR MEETING AGENDA

Eagleville City Hall  
Thursday, April 23, 2026

108 South Main Street  
7:00 p.m.

*Prior to meeting, please silence all electronic devices.*

### ***IMMEDIATELY FOLLOWING PUBLIC HEARING***

- 1) **MAYORS WELCOME and CALL TO ORDER** – Mayor Chad Leeman
- 2) **ROLL CALL** – City Recorder Christina Rivas
- 3) **INVOCATION/PLEDGE OF ALLEGIANCE**
- 4) **ADOPTION OF THE AGENDA**
- 5) **CITIZENS' INPUT** - *Any Citizen shall be given up to three (3) minutes to address City Council on any issue. When the Mayor asks, please raise your hand if you wish to speak.*
- 6) **ADOPTION OF THE CONSENT AGENDA**
  - a. Approval of Minutes
    - March 12, 2026 Work Session (if available)
    - March 26, 2026 Public Hearing
    - March 26, 2026 Regular Meeting
    - March 21, 2026 Annual Retreat
  - b. Financial Report – March 2026
- 7) **MAYOR AND COUNCIL PRESENTATIONS**
- 8) **DEPARTMENT REPORTS**
  - City Recorder
  - Finance Consultant's Report
  - Fire Department
  - Parks Department
  - Police Department
- 9) **CITY MANAGER REPORT**
- 10) **OLD BUSINESS**

- a. Approve or Deny Ordinance 2026-001 Assigning Zoning Classifications and Criteria for Property to be Annexed Known as Parcel 120 04600 (Second Reading)

**11) NEW BUSINESS**

- a. Approve or Deny Resolution 2026-003 Annexation by Owner Consent for Parcel 120 04600
- b. Resolution 2026-004 Accept and Adopt Birch Traffic Study Regarding Speed Limits on Highway 41A South and Highway 99 (New Salem)
- c. Approve or Deny Resolution 2026-008 Ratification of City Accepted Streets
- d. Approve or Deny Ordinance 2026-002 Speed Limit Policy (First Reading)
- e. Approve or Deny Ordinance 2026-005 Amendment to Fiscal Year 2025 2026 Budget (First Reading)
- f. Approve or Deny Ordinance 2026-006, Budget Ordinance for Fiscal Year 2026-2027
- g. Approve or Deny Date and Time of Fall Festival to be September 26, 2026 from 9:00 a.m. to 3:00 p.m.
- h. Approve or Deny Date and Time of Tree Lighting Ceremony to be November 29, 2026 commencing at 4:30 p.m.
- i. Approve or Deny Date and Time of the Christmas Parade to be December 12, 2026 at 5:00 p.m.
- j. Approve or Deny City Hosting First Fridays in Summer of 2026
- k. Approve or Deny City Hosting a 250<sup>th</sup> Anniversary Event

**12) MAYOR'S AND COUNCIL'S CLOSING REMARKS**

**13) ADJOURNMENT**

**Item 6a**

**Approval of Minutes**

March 12, 2026 Work Session (if available)

March 26, 2026 Public Hearing

March 26, 2026 Regular Meeting

March 21, 2026 Annual Retreat

**Minutes of the  
City Council Regular Meeting  
Eagleville City Hall, Eagleville, TN  
Thursday, March 26, 2026**

**1) MAYORS WELCOME and CALL TO ORDER**

Vice Mayor William Tollett called the meeting to order at 7:28 p.m.

**2) ROLL CALL**

The roll was called by City Recorder Christina Rivas.

**PRESENT:**

Vice Mayor William Tollett  
Council Member Ryan Edwards  
Council Member Brandon Emamalie  
Council Member Chris Hendrix

**ABSENT:**

Mayor Chad Leeman  
Council Member Jason Blair  
Council Member Craig Campbell

**STAFF:**

City Manager Hellyn Riggins  
City Recorder Christina Rivas  
Police Chief David Breniser

Management Consultant Mike Walker  
City Attorney Stephen Aymett

**3) INVOCATION/PLEDGE OF ALLEGIANCE**

Vice Mayor Tollett gave the Invocation.  
Council Member Chris Hendrix led the Pledge of Allegiance.

**4) ADOPTION OF THE AGENDA**

Council Member Brandon Emamalie moved to adopt the Agenda.  
Council Member Hendrix seconded the motion.  
The **MOTION** passed 4-0.

**5) CITIZENS' INPUT** – There were no speakers.

**6) ADOPTION OF THE CONSENT AGENDA**

- a. Approval of Minutes:
- Work Session – February 12, 2026
  - Regular Meeting – February 26, 2026
- b. Financial Report – February 2026

Council Member Emamalie moved to adopt the Consent Agenda.  
Council Member Hendrix seconded the motion.  
The **MOTION** passed 4-0.

**7) MAYOR AND COUNCIL PRESENTATIONS**

Vice Mayor Tollett thanked all that attended the Council Retreat on Saturday, March 21. He further expressed appreciation for Staff's efforts to make it a successful retreat.

- 8) **DEPARTMENT REPORTS** – Vice Mayor Tollett noted that Department Reports were in the agenda packet.

**City Recorder**

**Fire Department**

**Financial Consultant’s Report**

**Parks Department**

**Police Department**

9) **CITY MANAGER REPORT**

City Manager Hellyn Riggins noted that, in response to concerns raised at the Council Retreat, Police Chief David Breniser compiled solutions to make the intersection of Highways 99 and 41, safer. She stated that this information is in his report in the packet and requested that Council review and provide feedback before this proposal is submitted to the Tennessee Department of Transportation (TDOT).

10) **OLD BUSINESS**

- a. **Approve or Deny Ordinance 2026-003 An Ordinance Amending TITLE 16, SECTION 16-112 of the EAGLEVILLE MUNICIPAL CODE: STREET ACCEPTANCE POLICY. (Second Reading)**

Council Member Emamalie moved to approve the item.

Council Member Hendrix seconded the motion.

The **MOTION** passed 4-0.

- b. **Accept or Deny the Plan of Services Progress Report for D742 West Webb Road/Map141 Parcel 00100 Annexed February 24, 2022.**

Council Member Hendrix moved to accept the Progress Report.

Council Member Ryan Edwards seconded the motion.

The **MOTION** passed 4-0.

11) **NEW BUSINESS**

- a. **Approve or Deny Brendan Tomlinson’s Proposal to Construct Fitness Stations at Ronnie Hill Memorial Park for His Eagle Scout Project.**

Council Member Emamalie moved to approve the item.

Council Member Hendrix seconded the motion.

The **MOTION** passed 4-0.

- b. **Approve or Deny Referral of Resolution 2026-005 with Attachment A; Petition and Plan of Services for Annexation of Parcel 120 02300 (Moore Property) to the Planning Commission.**

Council Member Edwards moved to approve the item.

Council Member Emamalie seconded the motion.

The **MOTION** passed 4-0.

- c. **Approve or Deny Ordinance 2026-001 Assigning Zoning Classifications and Criteria for Property Under Consideration for Annexation; Parcel 120 04600 (Salem Creek Property) (First Reading)**

Council Member Hendrix moved to approve the item.

Council Member Emamalie seconded the motion.  
The **MOTION** passed 4-0.

**12) MAYOR'S AND COUNCIL'S CLOSING REMARKS**

Council Member Emamalie apologized for his tardiness.

City Manager Hellyn Riggins informed Council that the 2026-2027 budget discussions would begin at the April Work Session. She noted that the budget amendment would also be addressed. Management Consultant Mike Walker stated that Council would have the proposed budget for review 2-3 days prior to the meeting.

**13) ADJOURNMENT**

Vice Mayor Tollett asked for a motion to adjourn.

Council Member Emamalie moved to adjourn the meeting.  
Council Member Hendrix seconded the motion.  
The **MOTION** passed 4-0.

The meeting adjourned at 7:35 p.m.

Approved by:

\_\_\_\_\_  
Vice Mayor William Tollett

Submitted by:

\_\_\_\_\_  
City Recorder Christina Rivas

Date minutes approved: \_\_\_\_\_



**Minutes of the  
City Council Public Hearing  
Eagleville City Hall, Eagleville, TN  
Thursday, March 26, 2026**

**1) MAYORS WELCOME and CALL TO ORDER**

Vice Mayor William Tollett called the meeting to order at 7:24 p.m.

**2) ROLL CALL**

The roll was called by City Recorder Christina Rivas.

**PRESENT:**

Vice Mayor William Tollett  
Council Member Ryan Edwards  
Council Member Brandon Emamalie  
Council Member Chris Hendrix

**ABSENT:**

Mayor Chad Leeman  
Council Member Jason Blair  
Council Member Craig Campbell

**STAFF:**

City Manager Hellyn Riggins  
City Recorder Christina Rivas  
Police Chief David Breniser

Management Consultant Mike Walker  
City Attorney Stephen Aymett

**3) OPEN PUBLIC HEARING**

**a. Ordinance 2026-003 An Ordinance Amending TITLE 16, SECTION 16-112 of the EAGLEVILLE MUNICIPAL CODE: STREET ACCEPTANCE POLICY.**

There were no speakers for this item.

**b. Plan of Services Progress Report for D742 West Webb Road/Map141 Parcel 00100 annexed February 24, 2022.**

There were no speakers for this item.

City Manager Hellyn Riggins presented the Progress Report for D742 West Webb Road/Map141 Parcel 00100.

She stated that Staff recommended to continue the annual progress reports until a Septic Tank Effluent Pump (STEP) System has been installed; at which time, the City will have seen to the fulfillment of the Plan of Services for this property.

**4) MAYOR'S CLOSING REMARKS**

**5) ADJOURNMENT**

Vice Mayor Tollett asked for a motion to adjourn.

Council Member Brandon Emamalie moved to adjourn the meeting.

Council Member Ryan Edwards seconded the motion.  
The **MOTION** passed 4-0.

The meeting adjourned at 7:28 p.m.

Approved by:

\_\_\_\_\_  
Vice Mayor William Tollett

Submitted by:

\_\_\_\_\_  
City Recorder Christina Rivas

Date minutes approved: \_\_\_\_\_



**Minutes of the  
City Council Annual Retreat  
Eagleville City Hall, Eagleville, TN  
Saturday, March 21, 2026  
8:30 AM**

**1) MAYORS WELCOME and CALL TO ORDER**

Mayor Leeman called the meeting to order at 8:30 a.m.

**2) ROLL CALL**

The roll was called by City Manager Hellyn Riggins.

**PRESENT:**

Mayor Chad Leeman  
Vice Mayor William Tollett  
Councilman Jason Blair  
Council Member Ryan Edwards  
Council Member Brandon Emamalie  
Council Member Chris Hendrix

**ABSENT:**

Councilman Craig Campbell

**STAFF:**

City Manager Hellyn Riggins  
City Attorney Stephen Aymett

Management Consultant Mike Walker  
Planning Commission Chairman D. Lynch

**3) Agenda Items**

**a. Engineering Updates: Sidewalk Grants, ARPA Grant, etc.**

Manager Riggins stated that Engineer Owen was unable to attend due to illness, but she would ask him to attend a future work session to bring us all up to date of the status of these items. Manager Riggins stated she has been involved in the ARPA grant and the City is waiting on a response from a property owner as to if they are interested in working on a future STEP site with the City.

**b. Sewer Obligations – see above.**

**c. Budget for Fiscal Year 2026-2027 - Michael Walker, Finance and Management Consultant.**

Michael Walker presented a preliminary budget to the council for the upcoming 2026-2027 Fiscal Year. He discussed his predictions based on current numbers how the current budget will total out financially at the end of this current fiscal year. He advised that it appears we may have more additional revenue than predicted, which could allow for some capital items to be addressed. He stressed that Council should keep in mind that while our sales tax revenues are good, sales tax can be unpredictable. Our sales tax is coming in higher than the State average. He advised that we always keep one year budget needs in our fund balance. And to remember

that Debt has to always be paid first in the budget before funding any other items. The 2026-2027 Proposed Budget is showing merit raises for employees up to 5%. He recommended that we fund the library at the level it is currently being funded. No new positions are proposed in this budget.

**d. Park Improvements – City Manager**

Manager Riggins stated that the Park Board has a “sketch” of what they think are needed improvements to the Park. This would include rearranging Field 3 to where it is smaller, and facing away from the sun. Making it smaller would allow for room for other amenities, including a batting cage and possible pickle ball courts. Michael Walker state that some of the additional revenue from this year’s budget could be put in the Capital Projects Fund for future park improvements.

**e. Downtown Development – Michale Walker and Hellyn Riggins**

Council was advised that a developer will be approaching the Council to ask for guidance on how to develop property they currently own. Additionally, it was discussed that there are property owners that own Main Street buildings that are not doing anything to try to lease or sell the properties, hurting Eagleville’s economic viability. And these buildings are not being kept to standards. Manager Riggins will continue to monitor these buildings to watch for Code Violations.

A break was taken from 10:10 to 10:20.

**f. Planning Commission and General Updates – Chairman Derrick Lynch**

Chairman Lynch gave updates of recent agenda items, including proposed annexations. He also chairs the Long-Range Committee. Both the Commission and the committee are focused on improving the regulations to best suit the vision for Eagleville. Consideration of adjusting the UGB to the east is under discussion. He stated that with heavy schedules by members of the Planning Commission, creating a quorum is sometimes challenging. He asked if there was a way to add “alternates”. Attorney Aymett stated he would look into it, but does not think the TCA, when creating the Planning Commissions, allows for it. Chairman Lynch stated that he desires for the Commission and Council to have good communication to stay in sync with each other.

**g. Roadway Signage/Safety Measures at Intersections**

The Council discussed recent accidents that have occurred in the City, particularly at the intersection of Highway 99 (New Salem) and Highway 41A. The Council asked that the Manager look into improving the safety of the intersection with a blinking stop sign, a blinking STOP AHEAD sign and finally a consideration for rumble strips. We should also consider a STOP AT WHITE LINE sign.

**h. General City and School Discussion – Vice Mayor Tollett**

Vice Mayor Tollett stated that the Eagleville School and the City have a very important relationship to maintain. He hears concerns of losing the K-12 from citizens, but with good planning and communication, he does not see that happening. A “Bank” of classrooms is under consideration which would provide more area for students.

**i. America's 250 Birthday Celebration – City Manger**

Manager Riggins advised that the Event's Committee is looking to Council for direction as to the extent of the celebration. The Council discussed that there will be a lot of events happening all around us and citizens may attend those. The Event's committee is proposing ideas from an Event on the 3<sup>rd</sup> or 4<sup>th</sup> of July to just having areas around town that could be toured at a citizens' leisure. The Council advised the Manage to put it on a work session for discussion.

**j. First Fridays and Other Events – City Manger**

Manager Riggins advised that she is hearing that the Merchant's Association may elect to not host First Fridays. She also advised that she will be bringing for approval the times and dates of the regular events of the City: Fall Festival, Tree Lighting, Christmas Parade.

**k. Artificial Intelligence – Councilman Edwards**

Councilman Edwards gave a short presentation showing the council and staff how Artificial Intelligence can help improve some of our daily tasks, such as managing emails, reading and summarizing documents. It is improving daily and could one day act as an assistant cutting down on staffing needs.

**l. Legal Updates – Attorney Stephen Aymett**

Attorney Aymett gave a summary of recent and pending bills before the legislature.

Mayor Leeman thanked Council and the staff for taking time to be at a Saturday Council Retreat.

The meeting adjourned at 1:30 p.m.

Approved by:

\_\_\_\_\_  
Mayor Chad Leeman

Submitted by:

\_\_\_\_\_  
City Manager Hellyn R. Riggins

Date minutes approved: \_\_\_\_\_

Item 6b      Financial Report – March 2026

**CITY OF EAGLEVILLE, TENNESSEE**  
**FOR THE MONTH ENDED MARCH 31, 2026**



# Waycaster, CPA LLC

To the City Council  
City of Eagleville, Tennessee

Please accept this letter as a summary of the City's activity for the month ended March 31, 2026.

- The General Fund had \$2,564,466 in cash at March 31<sup>st</sup>; a decrease from the prior month of \$8,638. The Fund reports a monthly profit of \$7,363 with a year-to-date profit of \$423,902. State sales tax for the month totaled \$8,008 and local option sales tax for the month totaled \$98,793. Property tax collections year-to-date total \$183,566 for current year receipts.
- The overall revenues of the General Fund were \$145,091, while total expenditures were \$137,729.
- The overall budgeted revenues are \$1,901,870; \$1,664,322 of this has been collected – this represents 87.51%. The overall budgeted expenditures (excluding transfers) are \$1,647,214; \$1,113,420 of this has been expended – this represents 67.59%.
- Below is a table detailing the fund balance of the General Fund as of March 31, 2026:

## General Fund

Fund Balance - Beginning	\$ 2,317,165.00
Add: Revenues	\$ 1,664,322.00
Less: Expenses	<u>\$ (1,240,420.00)</u>
Fund Balance - Ending	\$ 2,741,067.00
Recommended Minimum Balance	\$ 1,500,000.00
Excess Fund Balance	<u>\$ 1,241,067.00</u>

- At month-end, the State Street Aid Fund had a cash balance of \$344,488 a decrease of \$621 from the prior month. Interest earnings totaled \$1,057. The fund has a monthly profit of \$1,423 , with a year-to-date profit of \$17,052.
- The Debt service fund currently has \$273,939 cash available. Interest earnings totaled \$701. The fund reports a profit of \$701, with a year-to-date loss of \$173,430.
- The Capital Projects Fund has \$308,418 at month-end. The fund reports a profit of \$698, with a year-to-date loss of \$108,432. Capital outlay thus far totals \$116,108.
- The Sewer Fund had \$826,793 as of March 31<sup>st</sup>. This is an increase of \$9,766 from the prior month. March reports an operating profit of \$6,649 with a net profit of \$5,404. The year-to-date operating profit is \$43,075 with a year-to-date profit of \$33,350. As a reminder, this includes depreciation expense totaling \$64,879 thus far, which is a non-cash expenditure. Interest earned totaled \$1,859.
- The Developmental Impact fund has \$26,638 at month-end. The restrictions for various City functions are presented page 32. The Fund reports a profit of \$11,027, with a year-to-date profit of \$26,638.

Thank you,  
Cassie Edrington, MPA

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# Waycaster, CPA LLC

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To the City Council  
City of Eagleville, Tennessee  
Eagleville, Tennessee

The accompanying financial statements of the City of Eagleville, Tennessee as of March 31, 2026 and for the nine months ended were not subjected to an audit, review, or compilation engagement by us and we do not express an opinion, a conclusion, nor provide any assurance on them.

April 20, 2026

**City of Eagleville**  
**Balance Sheet**  
 As of March 31, 2026

	Mar 31, 26
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
105 - Volunteer Bank GF	636,720.59
Apex Bank - CD	200,000.00
LGIP - General Fund	1,548,354.44
100 · Petty Cash	250.00
104 · US Bank Checking	147,915.52
116 · Apex Bank - General Fund	31,225.16
<b>Total Checking/Savings</b>	2,564,465.71
<b>Other Current Assets</b>	
122 - State/Local Taxes Recv.	114,999.67
126 - Prop. Taxes Rec-Curr Yr	221,831.24
AFDA Property Taxes	-3,496.41
Due from Capital Projects Fund	49,717.86
Due from Debt Service Fund	-20.00
124 · Lease Receivable	48,795.34
125 · Lease Receivable - Interest	357.70
135 · Due from Sewer Fund	40,037.33
<b>Total Other Current Assets</b>	472,222.73
<b>Total Current Assets</b>	3,036,688.44
<b>TOTAL ASSETS</b>	<b>3,036,688.44</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
215 - Due to Street Aid Fund	2,540.19
221 - Payroll Liabilities	-2,300.72
230 - Deferred Property Tax Rev	218,334.83
256 - Due to Comcast - Bond	35,026.17
224 · Retirement	105.00
233 · Lease Deferred Inflow	41,822.43
239 · Due to State - Litigation Tax	190.37
243 · E-Ticketing	-97.34
<b>Total Other Current Liabilities</b>	295,620.93
<b>Total Current Liabilities</b>	295,620.93
<b>Total Liabilities</b>	295,620.93
<b>Equity</b>	
350 - Fund Balance	2,317,165.38
Net Income	423,902.13
<b>Total Equity</b>	2,741,067.51
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>3,036,688.44</b>

City of Eagleville  
Profit & Loss  
March 2026

	<u>Mar 26</u>	<u>Jul '25 - Mar 26</u>
<b>Income</b>		
<b>Fines &amp; Fees</b>		
32615 · Planning Dept. Fees	400.00	900.00
32616 · CC Processing Fees	6.33	398.90
35110 · City Court Fines & Costs	3,713.28	43,230.26
35140 · Drug Fees	0.00	118.75
<b>Total Fines &amp; Fees</b>	<u>4,119.61</u>	<u>44,647.91</u>
<b>Fire Dept. Income</b>		
34260 · Fire Dept Donations	0.00	600.00
<b>Total Fire Dept. Income</b>	<u>0.00</u>	<u>600.00</u>
<b>Interest Income</b>		
36100 · Interest Gen. Fund Svgs	6,681.22	52,056.06
36101 · Interest Income - CD	0.00	328.78
<b>Total Interest Income</b>	<u>6,681.22</u>	<u>52,384.84</u>
<b>Intergovernmental Revenue</b>		
33100 · Police Salary Supplement	1,600.00	1,600.00
33102 · Ruth. Co Fire Dept Grant	0.00	90,000.00
33103 · State of TN Grant	6,000.00	9,000.00
33320 · TVA n Lieu of Tax	2,736.96	8,210.88
33500 · State of TN-Telecomm.STG	59.27	524.37
33510 · State of TN-Sales Tax	8,008.11	78,108.47
33530 · State of TN-Beer Tax	148.50	325.16
33552 · St of TN-Cty St/Trans	123.10	1,027.42
33558 · State Trans. & Modernization	38.81	425.36
33593 · Excise Tax	0.00	1,522.72
33700 · State of TN Sport Betting	0.00	1,408.25
<b>Total Intergovernmental Revenue</b>	<u>18,714.75</u>	<u>192,152.63</u>
<b>License &amp; Permits</b>		
32600 · Business License	30.00	110.00
32610 · Building Permits	4,591.70	18,656.20
32620 · Beer Permits	0.00	300.00
<b>Total License &amp; Permits</b>	<u>4,621.70</u>	<u>19,066.20</u>
<b>Local Taxes</b>		
31100 · Property Tax	0.00	183,566.00
31200 · Property Taxes-Pr. Years	0.00	6,584.99
31300 · Tax Penalty & Interest	0.00	605.33
31600 · Rutherford Co Sales Tax	98,793.31	1,009,623.85
31800 · Business Taxes	78.31	12,585.48
31980 · Liquor by Drink Tax	2,969.50	28,848.19
31990 · Local Beer Tax	2,694.36	28,851.80
<b>Total Local Taxes</b>	<u>104,535.48</u>	<u>1,270,665.64</u>
<b>Misc. Revenues</b>		
34621 - Donations Police	0.00	500.00
36211 - Rent - House	1,650.00	14,850.00

City of Eagleville  
**Profit & Loss**  
 March 2026

	<u>Mar 26</u>	<u>Jul '25 - Mar 26</u>
36000 · Misc. Income	0.00	43.01
36200 · Chamber of Commerce Rent	1,000.00	4,500.00
36210 · Rental Income	3,768.34	32,482.26
36240 · Dividends & Reimbursements	0.00	7,310.00
<b>Total Misc. Revenues</b>	<u>6,418.34</u>	<u>59,685.27</u>
<b>Parks &amp; Recreation Revenue</b>		
34724 · Ballpark Fence Banners	0.00	3,000.00
34726 · Ball Sign-up Fees	0.00	3,420.00
34727 · Pavilion & Field Rent	0.00	2,125.00
34728 · Booth Fees	0.00	5,825.00
34729 · Event Sponsorships	0.00	10,750.00
<b>Total Parks &amp; Recreation Revenue</b>	<u>0.00</u>	<u>25,120.00</u>
<b>Total Income</b>	<u>145,091.10</u>	<u>1,664,322.49</u>

City of Eagleville  
Profit & Loss  
March 2026

Expense	Mar 26	Jul '25 - Mar 26
<b>41000 - General Gov.</b>		
111 - City Recorder	4,403.20	39,617.01
112 - Overtime Pay	0.00	817.90
113 - City Manager	7,776.46	69,967.12
114- Salaries -City Clerk	4,328.00	38,940.71
140 - Retirement	0.00	10,453.70
141 - Payroll Taxes	1,211.75	11,008.78
142 - Insurance	2,025.00	17,361.00
146 - Workman's Comp	0.00	390.37
147 - Unemployment Tax	71.10	71.10
211 - Postage	78.00	562.22
230 - Dues	0.00	1,830.48
231 - Legal Notices / Ads	0.00	346.44
241 - Electricity	401.80	4,137.73
242 - Water	16.55	186.58
244 - Natural Gas	655.76	1,635.75
245 - Telephone & Internet	347.24	3,042.57
250 - Professional Services	9,000.00	27,000.00
251 - City Judge Fee	300.00	1,350.00
252 - Attorney Fees	2,750.00	15,620.00
253 - Accounting Fees	1,479.00	20,395.00
254 - Engineering	645.00	8,374.00
256 - Audit Fees	0.00	6,500.00
257 - Planning / Zoning	0.00	18.24
258 - House - Lease Expenses	165.00	2,180.00
261 - Repair & Maint Vehicle	0.00	2,570.48
280 - Staff - day trips	0.00	139.95
295 - Trash pickup	54.02	976.16
299 - Miscellaneous	14.00	233.42
301 - Cell Phones & Air Cards	20.97	20.97
310 - Office Supplies	190.48	2,109.78
320 - Parts & Supplies - Vehicl	0.00	1,338.20
331 - Fuel - Vehicle	54.73	728.82
415 - Pers. Prop. Audit Costs	0.00	0.00
454 - Sewer	227.88	1,821.36
471 - Economic Development	0.00	7,400.00
510 - Insurance/ Bonds	0.00	20,423.35
531 - Copier Lease / New Equip.	306.08	2,859.00
534 - Cleaning/Janitorial	205.00	2,094.25
535 - Facility & Grounds R&M	56.00	1,113.28
536 - Parts/Supplies	149.79	543.85
538 - Library Grant	12,752.75	51,011.00
539- Building Inspections	255.00	3,145.00

City of Eagleville  
Profit & Loss  
March 2026

	<u>Mar 26</u>	<u>Jul '25 - Mar 26</u>
541 - Re-appraisal Fees	0.00	0.00
548 - Mayor's Discretionary Acc	0.00	289.94
555 - Credit Card Fee	40.66	40.66
556 - Bank Fees - Other	130.00	1,206.75
562 - Tech - Annual Maint	2,649.00	15,270.96
565 - Beautification	0.00	3,127.00
540 - Schools - Liquor Tax Pass Thru	1,418.75	12,939.34
546 - 546 - Staff Mtgs/Confer	300.00	420.00
564 - Storage	75.00	675.00
568 - Property Tax Fees	0.00	2,779.00
<b>Total 41000 - General Gov.</b>	<u>54,553.97</u>	<u>417,084.22</u>

City of Eagleville  
**Profit & Loss**  
 March 2026

Expense	<u>Mar 26</u>	<u>Jul '25 - Mar 26</u>
<b>42100 - Police Dept.</b>		
111 - Salaries - Police Chief	6,066.76	54,581.78
113 - Hourly Pay	12,286.40	111,372.66
140 - Retirement	0.00	11,801.82
141 - Payroll Taxes	1,864.73	12,509.06
142 - Insurance	2,699.97	23,147.91
146 - Workman's Comp	0.00	9,396.75
147 - Unemployment Tax	90.32	90.32
241 - Electricity	163.33	1,570.32
242- Water	15.71	128.15
244 - Natural Gas	196.87	483.53
245 - Telephone & Internet	397.04	3,176.32
261 - Vehicle Expense	1,717.26	3,275.86
266 - Facility Repair & Maint	24.00	899.86
295 - Trash Pickup	13.50	206.50
299 - Miscellaneous	18.20	54.25
300 - Supplies	287.55	632.22
301 - Cell phones & Air Cards	74.90	2,002.59
312 - Equipment	149.00	1,529.55
326 - Clothing	0.00	80.00
331 - Vehicle Fuel	640.59	4,899.95
510 - Insurance	0.00	24,299.97
562 - Tech - Annual Maint	0.00	3,694.84
780 - State Salary Supplement	7,600.00	10,600.00
<b>Total 42100 - Police Dept.</b>	<u>34,306.13</u>	<u>280,434.21</u>

City of Eagleville  
Profit & Loss  
March 2026

	<u>Mar 26</u>	<u>Jul '25 - Mar 26</u>
<b>Expense</b>		
<b>42200 - Fire Dept.</b>		
111 - Salaries - Fire Chief	5,977.76	53,778.16
113 - Salaries - Fire Hourly	11,823.48	99,780.02
140 - Retirement	0.00	10,718.70
141 - Payroll Taxes	1,338.17	11,664.44
142 - Insurance	2,025.00	13,612.10
146 - Workman's Comp	0.00	6,685.99
147 - Unemployment Tax	67.02	67.02
148 - Training	217.31	2,459.26
162 - Incentive Program	760.00	9,066.00
230 - Dues	0.00	1,091.55
231 - Advertising / Promotion	0.00	222.50
241 - Electricity	730.59	5,912.65
242 - Water	49.68	356.47
244 - Natural Gas	892.48	1,816.20
245 - Telephone & Internet	0.00	2,809.05
261 - R & M - Veh & Equip	251.31	7,240.52
266 - Facility R & M	173.10	842.07
280 - Travel	0.00	710.65
295 - Trash pickup	13.50	206.53
300 - Fire Dept Supplies/ Misc.	0.00	1,853.94
320 - Parts & Supplies - Truck	248.72	330.78
325 - Turnout/Clothing	5,085.00	5,085.00
326 - Uniform/Clothing	1,903.00	2,760.00
331 - Fire Dept. Fuel	590.74	4,854.30
510 - Insurance	0.00	35,720.90
562 - Tech - Annual Maint	0.00	8,074.93
563 - Tech - Hardware & Softwar	2,542.56	2,542.56
618 - New Hire Cost	1,003.00	1,003.00
621 - Truck & Equip Testing	0.00	0.00
622 - Physicals & Testing	1,003.00	1,003.00
624 - On Truck Equip	4,985.11	21,825.48
720 - Discretionary (Donation)	0.00	1,070.03
<b>Total 42200 - Fire Dept.</b>	<u>41,680.53</u>	<u>315,163.80</u>

**City of Eagleville**  
**Profit & Loss**  
 March 2026

Expense	<u>Mar 26</u>	<u>Jul '25 - Mar 26</u>
<b>44400 - Parks &amp; Recreation</b>		
111 - Salary -Park/Maint Super,	3,801.60	34,205.36
140 - Retirement	0.00	2,393.52
141 - Payroll Taxes	276.77	2,502.36
142 - Insurance	675.00	5,787.00
146 - Workman's Comp	0.00	1,005.89
147 - Unemployment Tax	16.38	16.38
241 - Electricity	664.86	3,385.45
242 - Water	17.78	159.75
245 - Phone	107.90	675.22
250 - Professional Services	1,416.67	11,416.67
254 - Mowing	0.00	0.00
260 - Maintenance	133.29	7,696.45
295 - Trash pickup	75.00	675.00
299 - Misc.	0.00	173.94
300 - Supplies	2.70	699.97
312 - Equipment	0.00	1,018.83
320 - Concession Stand	0.00	9.48
331 - Fuel	0.00	749.07
510 - Insurance	0.00	5,855.17
562 - Tech - Annual Maint	0.00	175.94
583 - Fall Festival	0.00	14,465.21
584 - Christmas Events	0.00	6,171.47
585 - Summer Events	0.00	1,500.00
<b>Total 44400 - Parks &amp; Recreation</b>	<u>7,187.95</u>	<u>100,738.13</u>

City of Eagleville  
**Profit & Loss**  
March 2026

	<u>Mar 26</u>	<u>Jul '25 - Mar 26</u>
<b>Expense</b>		
<b>51000 - Other Financing Use</b>		
51621 - Transfer to Street Aid	0.00	25,000.00
51630 - Transfer to Debt Servic	0.00	102,000.00
<b>Total 51000 - Other Financing Use</b>	<u>0.00</u>	<u>127,000.00</u>
<b>Total Expense</b>	<u>137,728.58</u>	<u>1,240,420.36</u>
<b>Net Income</b>	<u><u>7,362.52</u></u>	<u><u>423,902.13</u></u>

## City of Eagleville Profit & Loss Budget vs. Actual July 2025 through March 2026

	<u>Jul '25 - Mar 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
<b>Fines &amp; Fees</b>				
32615 · Planning Dept. Fees	900.00	900.00	0.00	100.0%
32616 · CC Processing Fees	398.90	1,600.00	-1,201.10	24.93%
35110 · City Court Fines & Costs	43,230.26	46,000.00	-2,769.74	93.98%
35140 · Drug Fees	118.75			
<b>Total Fines &amp; Fees</b>	<u>44,647.91</u>	<u>48,500.00</u>	<u>-3,852.09</u>	<u>92.06%</u>
<b>Fire Dept. Income</b>				
34260 · Fire Dept Donations	600.00	1,000.00	-400.00	60.0%
<b>Total Fire Dept. Income</b>	<u>600.00</u>	<u>1,000.00</u>	<u>-400.00</u>	<u>60.0%</u>
<b>Interest Income</b>				
36100 · Interest Gen. Fund Svgs	52,056.06	40,000.00	12,056.06	130.14%
36101 · Interest Income - CD	328.78	11,000.00	-10,671.22	2.99%
<b>Total Interest Income</b>	<u>52,384.84</u>	<u>51,000.00</u>	<u>1,384.84</u>	<u>102.72%</u>
<b>Intergovernmental Revenue</b>				
33100 · Police Salary Supplement	1,600.00	3,200.00	-1,600.00	50.0%
33101 · TSHO Grant	0.00	4,000.00	-4,000.00	0.0%
33102 · Ruth. Co Fire Dept Grant	90,000.00	80,000.00	10,000.00	112.5%
33103 · State of TN Grant	9,000.00			
33320 · TVA n Lieu of Tax	8,210.88	9,900.00	-1,689.12	82.94%
33500 · State of TN-Telecomm.STG	524.37	725.00	-200.63	72.33%
33510 · State of TN-Sales Tax	78,108.47	100,500.00	-22,391.53	77.72%
33530 · State of TN-Beer Tax	325.16	360.00	-34.84	90.32%
33552 · St of TN-Cty St/Trans	1,027.42	1,400.00	-372.58	73.39%
33558 · State Trans. & Modernization	425.36	275.00	150.36	154.68%
33593 · Excise Tax	1,522.72	1,400.00	122.72	108.77%
33700 · State of TN Sport Betting	1,408.25	1,500.00	-91.75	93.88%
<b>Total Intergovernmental Revenue</b>	<u>192,152.63</u>	<u>203,260.00</u>	<u>-11,107.37</u>	<u>94.54%</u>
<b>License &amp; Permits</b>				
32600 · Business License	110.00	100.00	10.00	110.0%
32610 · Building Permits	18,656.20	42,000.00	-23,343.80	44.42%
32620 · Beer Permits	300.00	200.00	100.00	150.0%
<b>Total License &amp; Permits</b>	<u>19,066.20</u>	<u>42,300.00</u>	<u>-23,233.80</u>	<u>45.07%</u>
<b>Local Taxes</b>				
31100 · Property Tax	183,566.00	201,235.00	-17,669.00	91.22%
31200 · Property Taxes-Pr. Years	6,584.99	6,200.00	384.99	106.21%
31300 · Tax Penalty & Interest	605.33	500.00	105.33	121.07%
31600 · Rutherford Co Sales Tax	1,009,623.85	1,112,000.00	-102,376.15	90.79%
31800 · Business Taxes	12,585.48	65,000.00	-52,414.52	19.36%
31980 · Liquor by Drink Tax	28,848.19	35,000.00	-6,151.81	82.42%
31990 · Local Beer Tax	28,851.80	39,000.00	-10,148.20	73.98%
<b>Total Local Taxes</b>	<u>1,270,665.64</u>	<u>1,458,935.00</u>	<u>-188,269.36</u>	<u>87.1%</u>
<b>Misc. Revenues</b>				
34621 - Donations Police	500.00	1,000.00	-500.00	50.0%

**City of Eagleville**  
**Profit & Loss Budget vs. Actual**  
 July 2025 through March 2026

	<u>Jul '25 - Mar 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
36211 - Rent - House	14,850.00	18,150.00	-3,300.00	81.82%
36000 - Misc. Income	43.01	2,500.00	-2,456.99	1.72%
36200 - Chamber of Commerce Rent	4,500.00	6,000.00	-1,500.00	75.0%
36210 - Rental Income	32,482.26	40,000.00	-7,517.74	81.21%
36240 - Dividends & Reimbursements	7,310.00	6,000.00	1,310.00	121.83%
<b>Total Misc. Revenues</b>	<u>59,685.27</u>	<u>73,650.00</u>	<u>-13,964.73</u>	<u>81.04%</u>
<b>Parks &amp; Recreation Revenue</b>				
34724 - Ballpark Fence Banners	3,000.00	3,000.00	0.00	100.0%
34725 - Conc. Stand Income	0.00	1,000.00	-1,000.00	0.0%
34726 - Ball Sign-up Fees	3,420.00	2,500.00	920.00	136.8%
34727 - Pavilion & Field Rent	2,125.00	125.00	2,000.00	1,700.0%
34728 - Booth Fees	5,825.00	4,900.00	925.00	118.88%
34729 - Event Sponsorships	10,750.00	11,700.00	-950.00	91.88%
<b>Total Parks &amp; Recreation Revenue</b>	<u>25,120.00</u>	<u>23,225.00</u>	<u>1,895.00</u>	<u>108.16%</u>
<b>Total Income</b>	<u>1,664,322.49</u>	<u>1,901,870.00</u>	<u>-237,547.51</u>	<u>87.51%</u>

## City of Eagleville Profit & Loss Budget vs. Actual July 2025 through March 2026

Expense	Jul '25 - Mar 26	Budget	\$ Over Budget	% of Budget
<b>41000 - General Gov.</b>				
111 - City Recorder	39,617.01	57,251.00	-17,633.99	69.2%
112 - Overtime Pay	817.90	2,651.00	-1,833.10	30.85%
113 - City Manager	69,967.12	101,094.00	-31,126.88	69.21%
114- Salaries -City Clerk	38,940.71	56,260.00	-17,319.29	69.22%
140 - Retirement	10,453.70	16,142.00	-5,688.30	64.76%
141 - Payroll Taxes	11,008.78	16,621.00	-5,612.22	66.23%
142 - Insurance	17,361.00	23,688.00	-6,327.00	73.29%
146 - Workman's Comp	390.37	6,290.00	-5,899.63	6.21%
147 - Unemployment Tax	71.10	300.00	-228.90	23.7%
211 - Postage	562.22	800.00	-237.78	70.28%
230 - Dues	1,830.48	2,100.00	-269.52	87.17%
231 - Legal Notices / Ads	346.44	1,800.00	-1,453.56	19.25%
241 - Electricity	4,137.73	7,000.00	-2,862.27	59.11%
242 - Water	186.58	700.00	-513.42	26.65%
244 - Natural Gas	1,635.75	3,600.00	-1,964.25	45.44%
245 - Telephone & Internet	3,042.57	3,345.00	-302.43	90.96%
250 - Professional Services	27,000.00	36,000.00	-9,000.00	75.0%
251 - City Judge Fee	1,350.00	1,800.00	-450.00	75.0%
252 - Attorney Fees	15,620.00	26,000.00	-10,380.00	60.08%
253 - Accounting Fees	20,395.00	32,000.00	-11,605.00	63.73%
254 - Engineering	8,374.00	15,000.00	-6,626.00	55.83%
256 - Audit Fees	6,500.00	6,500.00	0.00	100.0%
257 - Planning / Zoning	18.24	4,000.00	-3,981.76	0.46%
258 - House - Lease Expenses	2,180.00	2,000.00	180.00	109.0%
261 - Repair & Maint Vehicle	2,570.48	1,000.00	1,570.48	257.05%
280 - Staff - day trips	139.95	775.00	-635.05	18.06%
281 - Staff - overnight	0.00	500.00	-500.00	0.0%
282 - City Council Travel	0.00	500.00	-500.00	0.0%
283 - Boards & Comm - Travel	0.00	500.00	-500.00	0.0%
295 - Trash pickup	976.16	600.00	376.16	162.69%
299 - Miscellaneous	233.42	2,000.00	-1,766.58	11.67%
301 - Cell Phones & Air Cards	20.97	410.00	-389.03	5.12%
310 - Office Supplies	2,109.78	2,500.00	-390.22	84.39%
320 - Parts & Supplies - Vehicl	1,338.20	1,000.00	338.20	133.82%
331 - Fuel - Vehicle	728.82	1,700.00	-971.18	42.87%
415 - Pers. Prop. Audit Costs	0.00	175.00	-175.00	0.0%
454 - Sewer	1,821.36	2,500.00	-678.64	72.85%
471 - Economic Development	7,400.00	7,400.00	0.00	100.0%
510 - Insurance/ Bonds	20,423.35	25,000.00	-4,576.65	81.69%
531 - Copier Lease / New Equip.	2,859.00	3,580.00	-721.00	79.86%
534 - Cleaning/Janitorial	2,094.25	2,500.00	-405.75	83.77%
535 - Facility & Grounds R&M	1,113.28	5,000.00	-3,886.72	22.27%

**City of Eagleville**  
**Profit & Loss Budget vs. Actual**  
 July 2025 through March 2026

	<u>Jul '25 - Mar 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
536 - Parts/Supplies	543.85	600.00	-56.15	90.64%
538 - Library Grant	51,011.00	51,011.00	0.00	100.0%
539- Building Inspections	3,145.00	6,000.00	-2,855.00	52.42%
541 - Re-appraisal Fees	0.00	6,318.00	-6,318.00	0.0%
548 - Mayor's Discretionary Acc	289.94	1,000.00	-710.06	28.99%
555 - Credit Card Fee	40.66	1,600.00	-1,559.34	2.54%
556 - Bank Fees - Other	1,206.75	200.00	1,006.75	603.38%
562 - Tech - Annual Maint	15,270.96	12,800.00	2,470.96	119.3%
563 - Tech - Hardware & Softwar	0.00	250.00	-250.00	0.0%
565 - Beautification	3,127.00	1,000.00	2,127.00	312.7%
540 - Schools - Liquor Tax Pass Thru	12,939.34	17,500.00	-4,560.66	73.94%
546 - 546 - Staff Mtgs/Confer	420.00	500.00	-80.00	84.0%
546b - 546B - City Council Mtgs/Confer	0.00	500.00	-500.00	0.0%
546c - 546C - PC & BZA Mtgs & Conferen	0.00	500.00	-500.00	0.0%
564 - Storage	675.00	1,000.00	-325.00	67.5%
568 - Property Tax Fees	2,779.00	4,850.00	-2,071.00	57.3%
<b>Total 41000 - General Gov.</b>	<b>417,084.22</b>	<b>586,211.00</b>	<b>-169,126.78</b>	<b>71.15%</b>

## City of Eagleville

# Profit & Loss Budget vs. Actual

July 2025 through March 2026

Expense	Jul '25 - Mar 26	Budget	\$ Over Budget	% of Budget
<b>42100 - Police Dept.</b>				
111 - Salaries - Police Chief	54,581.78	78,868.00	-24,286.22	69.21%
113 - Hourly Pay	111,372.66	165,372.00	-53,999.34	67.35%
140 - Retirement	11,801.82	18,147.00	-6,345.18	65.04%
141 - Payroll Taxes	12,509.06	18,684.00	-6,174.94	66.95%
142 - Insurance	23,147.91	31,584.00	-8,436.09	73.29%
146 - Workman's Comp	9,396.75	6,200.00	3,196.75	151.56%
147 - Unemployment Tax	90.32			
148 - Police Training	0.00	1,500.00	-1,500.00	0.0%
165 - Drug Fund Expenses	0.00	500.00	-500.00	0.0%
211 - Postage	0.00	25.00	-25.00	0.0%
219 - Communications	0.00	0.00	0.00	0.0%
230 - Dues	0.00	3,000.00	-3,000.00	0.0%
241 - Electricity	1,570.32	1,660.00	-89.68	94.6%
242 - Water	128.15	220.00	-91.85	58.25%
244 - Natural Gas	483.53	164.00	319.53	294.84%
245 - Telephone & Internet	3,176.32	4,750.00	-1,573.68	66.87%
261 - Vehicle Expense	3,275.86	10,000.00	-6,724.14	32.76%
266 - Facility Repair & Maint	899.86	500.00	399.86	179.97%
280 - Travel	0.00	1,000.00	-1,000.00	0.0%
295 - Trash Pickup	206.50	320.00	-113.50	64.53%
299 - Miscellaneous	54.25	2,000.00	-1,945.75	2.71%
300 - Supplies	632.22	6,500.00	-5,867.78	9.73%
301 - Cell phones & Air Cards	2,002.59	5,800.00	-3,797.41	34.53%
312 - Equipment	1,529.55	10,000.00	-8,470.45	15.3%
326 - Clothing	80.00	2,000.00	-1,920.00	4.0%
331 - Vehicle Fuel	4,899.95	12,000.00	-7,100.05	40.83%
510 - Insurance	24,299.97	14,000.00	10,299.97	173.57%
562 - Tech - Annual Maint	3,694.84	5,030.00	-1,335.16	73.46%
563 - Tech - Hardware & Softwar	0.00	65.00	-65.00	0.0%
765 - TSHO Grant	0.00	8,000.00	-8,000.00	0.0%
780 - State Salary Supplement	10,600.00	1,600.00	9,000.00	662.5%
<b>Total 42100 - Police Dept.</b>	<b>280,434.21</b>	<b>409,489.00</b>	<b>-129,054.79</b>	<b>68.48%</b>

**City of Eagleville**  
**Profit & Loss Budget vs. Actual**  
July 2025 through March 2026

Expense	Jul '25 - Mar 26	Budget	\$ Over Budget	% of Budget
<b>42200 - Fire Dept.</b>				
111 - Salaries - Fire Chief	53,778.16	77,711.00	-23,932.84	69.2%
113 - Salaries - Fire Hourly	99,780.02	161,603.00	-61,822.98	61.74%
140 - Retirement	10,718.70	17,781.00	-7,062.30	60.28%
141 - Payroll Taxes	11,664.44	18,308.00	-6,643.56	63.71%
142 - Insurance	13,612.10	23,688.00	-10,075.90	57.46%
146 - Workman's Comp	6,685.99	7,700.00	-1,014.01	86.83%
147 -Unemployment Tax	67.02	300.00	-232.98	22.34%
148 - Training	2,459.26	4,250.00	-1,790.74	57.87%
161 - Fire Calls	0.00	2,500.00	-2,500.00	0.0%
162 - Incentive Program	9,066.00	25,000.00	-15,934.00	36.26%
230 - Dues	1,091.55	1,250.00	-158.45	87.32%
231 - Advertising / Promotion	222.50	2,500.00	-2,277.50	8.9%
241 - Electricity	5,912.65	7,850.00	-1,937.35	75.32%
242 - Water	356.47	600.00	-243.53	59.41%
244 - Natural Gas	1,816.20	3,500.00	-1,683.80	51.89%
245 - Telephone & Internet	2,809.05	4,250.00	-1,440.95	66.1%
261 - R & M - Veh & Equip	7,240.52	23,500.00	-16,259.48	30.81%
266 - Facility R & M	842.07	3,500.00	-2,657.93	24.06%
280 - Travel	710.65	1,750.00	-1,039.35	40.61%
295 - Trash pickup	206.53	325.00	-118.47	63.55%
300 - Fire Dept Supplies/ Misc.	1,853.94	3,000.00	-1,146.06	61.8%
301 - Cell Phones & Air Cards	0.00	1,260.00	-1,260.00	0.0%
320 - Parts & Supplies - Truck	330.78	3,000.00	-2,669.22	11.03%
325 - Turnout/Clothing	5,085.00	15,000.00	-9,915.00	33.9%
326 - Uniform/Clothing	2,760.00	4,000.00	-1,240.00	69.0%
331 - Fire Dept. Fuel	4,854.30	14,000.00	-9,145.70	34.67%
510 - Insurance	35,720.90	28,000.00	7,720.90	127.58%
562 - Tech - Annual Maint	8,074.93	13,850.00	-5,775.07	58.3%
563 - Tech - Hardware & Softwar	2,542.56	2,000.00	542.56	127.13%
618 - New Hire Cost	1,003.00			
621 - Truck & Equip Testing	0.00	14,700.00	-14,700.00	0.0%
622 - Physicals & Testing	1,003.00	3,800.00	-2,797.00	26.4%
623 - Cleaning - Equip/TO	0.00	1,500.00	-1,500.00	0.0%
624 - On Truck Equip	21,825.48	28,000.00	-6,174.52	77.95%
636 - Ruth. Co. Emerg. Coord.	0.00	900.00	-900.00	0.0%
720 - Discretionary (Donation)	1,070.03	1,000.00	70.03	107.0%
<b>Total 42200 - Fire Dept.</b>	<b>315,163.80</b>	<b>521,876.00</b>	<b>-206,712.20</b>	<b>60.39%</b>

**City of Eagleville**  
**Profit & Loss Budget vs. Actual**  
 July 2025 through March 2026

Expense	Jul '25 - Mar 26	Budget	\$ Over Budget	% of Budget
<b>44400 - Parks &amp; Recreation</b>				
111 - Salary -Park/Maint Super,	34,205.36	49,424.00	-15,218.64	69.21%
113 - Salaries - Maintenance	0.00	878.00	-878.00	0.0%
140 - Retirement	2,393.52	3,672.00	-1,278.48	65.18%
141 - Payroll Taxes	2,502.36	3,848.00	-1,345.64	65.03%
142 - Insurance	5,787.00	7,896.00	-2,109.00	73.29%
146 - Workman's Comp	1,005.89	1,710.00	-704.11	58.82%
147 - Unemployment Tax	16.38	100.00	-83.62	16.38%
241 - Electricity	3,385.45	4,100.00	-714.55	82.57%
242 - Water	159.75	475.00	-315.25	33.63%
245 - Phone	675.22	1,300.00	-624.78	51.94%
250 - Professional Services	11,416.67	13,000.00	-1,583.33	87.82%
260 - Maintenance	7,696.45	10,500.00	-2,803.55	73.3%
295 - Trash pickup	675.00	950.00	-275.00	71.05%
299 - Misc.	173.94	750.00	-576.06	23.19%
300 - Supplies	699.97	2,000.00	-1,300.03	35.0%
312 - Equipment	1,018.83	1,500.00	-481.17	67.92%
320 - Concession Stand	9.48	2,000.00	-1,990.52	0.47%
331 - Fuel	749.07	1,500.00	-750.93	49.94%
510 - Insurance	5,855.17	3,200.00	2,655.17	182.97%
562 - Tech - Annual Maint	175.94	335.00	-159.06	52.52%
583 - Fall Festival	14,465.21	12,000.00	2,465.21	120.54%
584 - Christmas Events	6,171.47	6,000.00	171.47	102.86%
585 - Summer Events	1,500.00	2,500.00	-1,000.00	60.0%
<b>Total 44400 - Parks &amp; Recreation</b>	<b>100,738.13</b>	<b>129,638.00</b>	<b>-28,899.87</b>	<b>77.71%</b>

**City of Eagleville**  
**Profit & Loss Budget vs. Actual**  
 July 2025 through March 2026

	<u>Jul '25 - Mar 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Expense</b>				
<b>51000 · Other Financing Use</b>				
51621 - Transfer to Street Aid	25,000.00	50,000.00	-25,000.00	50.0%
51630 - Transfer to Debt Servic	102,000.00	204,000.00	-102,000.00	50.0%
<b>Total 51000 · Other Financing Use</b>	<u>127,000.00</u>	<u>254,000.00</u>	<u>-127,000.00</u>	<u>50.0%</u>
<b>Total Expense</b>	<u>1,240,420.36</u>	<u>1,901,214.00</u>	<u>-660,793.64</u>	<u>65.24%</u>
<b>Net Income</b>	<u><b>423,902.13</b></u>	<u><b>656.00</b></u>	<u><b>423,246.13</b></u>	<u><b>64,619.23%</b></u>

# City of Eagleville-State Street Aid

## Balance Sheet

As of March 31, 2026

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	<u>Mar 31, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
105 - Volunteer Bank SSA	15,287.47
LGIP - State Street Aid	326,384.68
100 · US Bank - Checking	2,815.84
Total Checking/Savings	<u>344,487.99</u>
Other Current Assets	
Due from General Fund	2,540.19
Total Other Current Assets	<u>2,540.19</u>
Total Current Assets	<u>347,028.18</u>
<b>TOTAL ASSETS</b>	<b><u>347,028.18</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
350 - Fund Balance	329,976.23
Net Income	17,051.95
Total Equity	<u>347,028.18</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>347,028.18</u></b>

## City of Eagleville-State Street Aid

04/18/26

## Profit &amp; Loss

Accrual Basis

March 2026

	Mar 26	Jul '25 - Mar 26
<b>Income</b>		
36100 - Interest Income	1,056.69	9,353.29
31730 - State of Tenn Gas Tax	2,043.80	21,044.72
<b>Other Financing Source / Uses</b>		
48500 - Transfer frm Gen. Fund	0.00	25,000.00
<b>Total Other Financing Source / Uses</b>	0.00	25,000.00
<b>Total Income</b>	3,100.49	55,398.01
<b>Expense</b>		
43100 - Street Aid Expenses		
900 - Capital Outlay	0.00	8,250.00
510 - Insurance	0.00	922.71
765 - Hwy & Street Permit Bond	0.00	100.00
260 - Repairs & Maintenance	0.00	6,285.51
247 - Street & Traffic Lights	1,677.89	12,246.44
248 - Contract Labor - Mowing	0.00	4,500.00
254 - Engineering	0.00	5,702.00
342 - Signs	0.00	339.40
<b>Total 43100 - Street Aid Expenses</b>	1,677.89	38,346.06
<b>Total Expense</b>	1,677.89	38,346.06
<b>Net Income</b>	<b>1,422.60</b>	<b>17,051.95</b>

## City of Eagleville-State Street Aid Profit & Loss Budget vs. Actual July 2025 through March 2026

	Jul '25 - Mar 26	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
36100 - Interest Income	9,353.29	4,000.00	5,353.29	233.8%
31730 - State of Tenn Gas Tax	21,044.72	29,000.00	-7,955.28	72.6%
<b>Other Financing Source / Uses</b>				
48500 - Transfer frm Gen. Fund	25,000.00	50,000.00	-25,000.00	50.0%
<b>Total Other Financing Source / Uses</b>	25,000.00	50,000.00	-25,000.00	50.0%
<b>Total Income</b>	55,398.01	83,000.00	-27,601.99	66.7%
<b>Expense</b>				
<b>43100 - Street Aid Expenses</b>				
900 - Capital Outlay	8,250.00	234,400.00	-226,150.00	3.5%
510 - Insurance	922.71	630.00	292.71	146.5%
765 - Hwy & Street Permit Bond	100.00			
260 - Repairs & Maintenance	6,285.51	7,000.00	-714.49	89.8%
247 - Street & Traffic Lights	12,246.44	18,670.00	-6,423.56	65.6%
248 - Contract Labor - Mowing	4,500.00	9,500.00	-5,000.00	47.4%
254 - Engineering	5,702.00	4,000.00	1,702.00	142.6%
342 - Signs	339.40	600.00	-260.60	56.6%
<b>Total 43100 - Street Aid Expenses</b>	38,346.06	274,800.00	-236,453.94	14.0%
<b>Total Expense</b>	38,346.06	274,800.00	-236,453.94	14.0%
<b>Net Income</b>	<b>17,051.95</b>	<b>-191,800.00</b>	<b>208,851.95</b>	<b>-8.9%</b>

**Debt Service Fund**  
**Balance Sheet**  
As of March 31, 2026

	<u>Mar 31, 26</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Apex Bank - Checking	49,303.31
LGIP - Debt Service	224,635.50
<b>Total Checking/Savings</b>	<u>273,938.81</u>
<b>Total Current Assets</b>	<u>273,938.81</u>
<b>TOTAL ASSETS</b>	<u><b>273,938.81</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
Due to General Fund	-20.00
<b>Total Other Current Liabilities</b>	<u>-20.00</u>
<b>Total Current Liabilities</b>	<u>-20.00</u>
<b>Total Liabilities</b>	-20.00
<b>Equity</b>	
Retained Earnings	447,388.42
Net Income	-173,429.61
<b>Total Equity</b>	<u>273,958.81</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>273,938.81</b></u>

## Debt Service Fund

## Profit &amp; Loss

March 2026

	Mar 26	Jul '25 - Mar 26
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
36100 - Interest Income	700.69	6,967.39
<b>Total Income</b>	700.69	6,967.39
<b>Expense</b>		
219 - Emergency Comm Radios	0.00	16,371.00
555 - Bank Fees	0.00	0.00
679 - USDA \$722,200	0.00	28,910.00
680 - USDA \$3,777,800	0.00	141,177.00
681 - USDA \$2,009,600	0.00	95,939.00
<b>Total Expense</b>	0.00	282,397.00
<b>Net Ordinary Income</b>	700.69	-275,429.61
<b>Other Income/Expense</b>		
<b>Other Income</b>		
36961 - Transfer from General	0.00	102,000.00
<b>Total Other Income</b>	0.00	102,000.00
<b>Net Other Income</b>	0.00	102,000.00
<b>Net Income</b>	<b>700.69</b>	<b>-173,429.61</b>

**Debt Service Fund**  
**Profit & Loss Budget vs. Actual**  
**July 2025 through March 2026**

	Jul '25 - Mar 26	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
36100 - Interest Income	6,967.39	5,000.00	1,967.39	139.3%
<b>Total Income</b>	6,967.39	5,000.00	1,967.39	139.3%
<b>Expense</b>				
219 - Emergency Comm Radios	16,371.00	16,371.00	0.00	100.0%
555 - Bank Fees	0.00			
679 - USDA \$722,200	28,910.00			
680 - USDA \$3,777,800	141,177.00	170,087.00	-28,910.00	83.0%
681 - USDA \$2,009,600	95,939.00	95,939.00	0.00	100.0%
<b>Total Expense</b>	282,397.00	282,397.00	0.00	100.0%
<b>Net Ordinary Income</b>	-275,429.61	-277,397.00	1,967.39	99.3%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
36961 - Transfer from General	102,000.00	204,000.00	-102,000.00	50.0%
<b>Total Other Income</b>	102,000.00	204,000.00	-102,000.00	50.0%
<b>Net Other Income</b>	102,000.00	204,000.00	-102,000.00	50.0%
<b>Net Income</b>	<b>-173,429.61</b>	<b>-73,397.00</b>	<b>-100,032.61</b>	<b>236.3%</b>

**Capital Projects Fund**  
**Balance Sheet**  
As of March 31, 2026

	<u>Mar 31, 26</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Apex Bank - Money Market 6954	27,768.77
Apex Bank Checking - 6059	58,817.23
LGIP - Capital Projects	<u>221,831.92</u>
<b>Total Checking/Savings</b>	308,417.92
<b>Other Current Assets</b>	
Due from Sewer Fund	<u>-525.00</u>
<b>Total Other Current Assets</b>	<u>-525.00</u>
<b>Total Current Assets</b>	<u>307,892.92</u>
<b>TOTAL ASSETS</b>	<u><u>307,892.92</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
Due to General Fund	<u>49,717.86</u>
<b>Total Other Current Liabilities</b>	<u>49,717.86</u>
<b>Total Current Liabilities</b>	<u>49,717.86</u>
<b>Total Liabilities</b>	49,717.86
<b>Equity</b>	
Retained Earnings	366,606.56
Net Income	<u>-108,431.50</u>
<b>Total Equity</b>	<u>258,175.06</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>307,892.92</u></u>

8:09 AM

04/15/26

Accrual Basis

### Capital Projects Fund

### Profit & Loss

March 2026

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	<u>Mar 26</u>	<u>Jul '25 - Mar 26</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
33400 - State Grants	0.00	1,000.00
36100 - Interest Income	698.33	6,676.40
<b>Total Income</b>	<u>698.33</u>	<u>7,676.40</u>
<b>Expense</b>		
9000 - Capital Projects		
909 - Grant Match TDOT & TAP	0.00	7,000.00
914 - General Government	0.00	6,489.00
915 - Parks Improvements	0.00	7,990.00
916 - Police Equipment	0.00	51,372.90
918 - Demo of Old Bldg/Prkg Lot	0.00	43,256.00
<b>Total 9000 - Capital Projects</b>	<u>0.00</u>	<u>116,107.90</u>
<b>Total Expense</b>	<u>0.00</u>	<u>116,107.90</u>
<b>Net Ordinary Income</b>	<u>698.33</u>	<u>-108,431.50</u>
<b>Net Income</b>	<u><u>698.33</u></u>	<u><u>-108,431.50</u></u>

**Capital Projects Fund**  
**Profit & Loss Budget vs. Actual**  
 July 2025 through March 2026

	Jul '25 - Mar 26	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
33400 - State Grants	1,000.00	1,200,000.00	-1,199,000.00
36100 - Interest Income	6,676.40	5,000.00	1,676.40
<b>Total Income</b>	<b>7,676.40</b>	<b>1,205,000.00</b>	<b>-1,197,323.60</b>
<b>Expense</b>			
9000 - Capital Projects			
909 - Grant Match TDOT & TAP	7,000.00	1,376,500.00	-1,369,500.00
914 - General Government	6,489.00	10,000.00	-3,511.00
915 - Parks Improvements	7,990.00		
916 - Police Equipment	51,372.90	63,550.00	-12,177.10
918 - Demo of Old Bldg/Prkg Lot	43,256.00	35,900.00	7,356.00
919 - Radar Detection Poles	0.00	10,280.00	-10,280.00
<b>Total 9000 - Capital Projects</b>	<b>116,107.90</b>	<b>1,496,230.00</b>	<b>-1,380,122.10</b>
<b>Total Expense</b>	<b>116,107.90</b>	<b>1,496,230.00</b>	<b>-1,380,122.10</b>
<b>Net Ordinary Income</b>	<b>-108,431.50</b>	<b>-291,230.00</b>	<b>182,798.50</b>
<b>Net Income</b>	<b>-108,431.50</b>	<b>-291,230.00</b>	<b>182,798.50</b>

## City of Eagleville Sewer Fund

## Balance Sheet

04/15/26

As of March 31, 2026

Accrual Basis

	<u>Mar 31, 26</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
LGIP Investment Act	340,110.54
Wilson Bank - Money Market	273,117.16
101 · Wilson Bank & Trust	<u>213,565.05</u>
<b>Total Checking/Savings</b>	826,792.75
<b>Accounts Receivable</b>	
Allowance for Doubtful Accounts	-2,283.18
11000 · *Accounts Receivable	<u>25,730.48</u>
<b>Total Accounts Receivable</b>	23,447.30
<b>Total Current Assets</b>	850,240.05
<b>Fixed Assets</b>	
151 · Land	72,385.00
155 · Sewer Plant in Service	3,802,455.30
161 · Accumulated Depreciation	-827,934.15
170 · Construction in Progress	<u>70,000.00</u>
<b>Total Fixed Assets</b>	3,116,906.15
<b>TOTAL ASSETS</b>	<u><u>3,967,146.20</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
Due to Capital Projects Fund	-525.00
141 · Due to General Fund	40,037.33
211 · Accounts Payable Accrual	<u>4,996.56</u>
<b>Total Other Current Liabilities</b>	44,508.89
<b>Total Current Liabilities</b>	44,508.89
<b>Long Term Liabilities</b>	
251 · Bonds Payable USDA 2013	1,345,616.25
252 · Bonds Payable USDA 2015	<u>122,164.75</u>
<b>Total Long Term Liabilities</b>	1,467,781.00
<b>Total Liabilities</b>	1,512,289.89
<b>Equity</b>	
301 · Retained Earnings	2,421,506.48
Net Income	<u>33,349.83</u>
<b>Total Equity</b>	2,454,856.31
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>3,967,146.20</u></u>

**City of Eagleville Sewer Fund**  
**Profit & Loss**  
 March 2026

	Mar 26	Jul '25 - Mar 26
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
37120 · Utility Income	19,843.51	179,428.04
37191 · Late Payment Penalty	305.47	2,243.40
37296 · Application Fees	0.00	500.00
<b>Total Income</b>	<b>20,148.98</b>	<b>182,171.44</b>
<b>Expense</b>		
52200 · Sewer Expenses		
259 - Profess Services (Grant)	0.00	10,587.11
241 · Electrical	1,294.42	7,809.26
254 · Engineering Services	0.00	-525.00
260 · Operation & Maintenance Charges	4,996.56	47,885.09
322 · Step Inspections	0.00	62.25
510 · Insurance	0.00	8,398.90
580 · Depreciation Expense	7,208.78	64,879.02
<b>Total 52200 · Sewer Expenses</b>	<b>13,499.76</b>	<b>139,096.63</b>
<b>Total Expense</b>	<b>13,499.76</b>	<b>139,096.63</b>
<b>Net Ordinary Income</b>	<b>6,649.22</b>	<b>43,074.81</b>
<b>Other Income/Expense</b>		
<b>Other Income</b>		
36100 · Interest Income	1,858.70	18,211.02
<b>Total Other Income</b>	<b>1,858.70</b>	<b>18,211.02</b>
<b>Other Expense</b>		
898 · Bond Interest	3,104.00	27,936.00
<b>Total Other Expense</b>	<b>3,104.00</b>	<b>27,936.00</b>
<b>Net Other Income</b>	<b>-1,245.30</b>	<b>-9,724.98</b>
<b>Net Income</b>	<b>5,403.92</b>	<b>33,349.83</b>

**City of Eagleville Sewer Fund**  
**Profit & Loss Budget vs. Actual**  
**July 2025 through March 2026**

	Jul '25 - Mar 26	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
37120 · Utility Income	179,428.04	224,000.00	-44,571.96
37191 · Late Payment Penalty	2,243.40	2,700.00	-456.60
37296 · Application Fees	500.00	7,500.00	-7,000.00
<b>Total Income</b>	<b>182,171.44</b>	<b>234,200.00</b>	<b>-52,028.56</b>
<b>Expense</b>			
52200 · Sewer Expenses			
256 - Audit Fees	0.00	2,500.00	-2,500.00
259 - Profess Services (Grant)	10,587.11	8,000.00	2,587.11
241 · Electrical	7,809.26	13,000.00	-5,190.74
254 · Engineering Services	-525.00	10,000.00	-10,525.00
258 · Permit Fees	0.00	1,000.00	-1,000.00
260 · Operation & Maintenance Charges	47,885.09	60,000.00	-12,114.91
261 · Grounds Maintenance	0.00	3,000.00	-3,000.00
299 · Misc	0.00	1,000.00	-1,000.00
322 · Step Inspections	62.25	2,500.00	-2,437.75
510 · Insurance	8,398.90	5,500.00	2,898.90
580 · Depreciation Expense	64,879.02	89,000.00	-24,120.98
800 · Delinquency/Writeoffs	0.00	1,000.00	-1,000.00
<b>Total 52200 · Sewer Expenses</b>	<b>139,096.63</b>	<b>196,500.00</b>	<b>-57,403.37</b>
<b>Total Expense</b>	<b>139,096.63</b>	<b>196,500.00</b>	<b>-57,403.37</b>
<b>Net Ordinary Income</b>	<b>43,074.81</b>	<b>37,700.00</b>	<b>5,374.81</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
31021 - Grant Income	0.00	161,000.00	-161,000.00
36100 · Interest Income	18,211.02	25,000.00	-6,788.98
37195 · Capacity Fee	0.00	150,000.00	-150,000.00
<b>Total Other Income</b>	<b>18,211.02</b>	<b>336,000.00</b>	<b>-317,788.98</b>
<b>Other Expense</b>			
898 · Bond Interest	27,936.00	37,248.00	-9,312.00
<b>Total Other Expense</b>	<b>27,936.00</b>	<b>37,248.00</b>	<b>-9,312.00</b>
<b>Net Other Income</b>	<b>-9,724.98</b>	<b>298,752.00</b>	<b>-308,476.98</b>
<b>Net Income</b>	<b>33,349.83</b>	<b>336,452.00</b>	<b>-303,102.17</b>

**Developmental Impact Fund**  
**Balance Sheet**  
**As of March 31, 2026**

Mar 31, 26

**ASSETS**

Current Assets

Checking/Savings

Volunteer Bank - 6028

26,638.41

Total Checking/Savings

26,638.41

Total Current Assets

26,638.41

**TOTAL ASSETS**

**26,638.41**

**LIABILITIES & EQUITY**

Equity

Restricted for Park Facilities

7,269.00

Restricted for Park Land

1,190.00

Restricted for Police Facilities

1,047.00

Restricted for Police Vehicles

1,421.00

Restricted for Fire Facilities

3,806.00

Restricted for Fire Apparatus

11,798.00

Restricted for Developmental Impact

105.41

Total Equity

26,636.41

**TOTAL LIABILITIES & EQUITY**

**26,636.41**

**Developmental Impact Fund**  
**Profit & Loss**  
**March 2026**

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	<u>Mar 26</u>	<u>Jul '25 - Mar 26</u>
<b>Income</b>		
34191 - Impact Fees - Res.	10,968.00	25,329.00
34192 - Impact Fees - Nonres	0.00	1,204.00
36100 - Interest Earnings	59.13	105.41
<b>Total Income</b>	<u>11,027.13</u>	<u>26,638.41</u>
<b>Expense</b>	<u>0.00</u>	<u>0.00</u>
<b>Net Income</b>	<u><u>11,027.13</u></u>	<u><u>26,638.41</u></u>

**Item 8**

**Department Reports**

City Recorder (if available)

Finance Consultant

Fire Department

Park

**DATE:** April 13, 2026

**TO:** Hellyn Riggins, City Manager

**FROM:** Michael Walker, Financial/Management Consultant

**SUBJECT:** **FY 2026-2027 Proposed Budget (UPDATE)**

Attached is the updated proposed FY 2026-2027 budget for consideration by the Eagleville City Council on first reading at the April 23, 2026 meeting. The only change from the April 9, 2025 budget worksession is updated cost and funding information on the downtown parking lot improvements at the former police/fire department site. With the proposed change, it remains a balanced budget taking into account the needs of the City within the available resources.

Key points for the City Council to consider in formal deliberation of the proposed budget:

1. **Maintains Strong General Fund Financial Position** - Fund balance of \$2,158,291 now projected on 6/30/27, an amount that exceeds proposed expenditures in FY 2027.
2. **Appropriate Fund Balance Level** – While there are no exact or agreed to standards, Eagleville is heavily dependent on a single taxpayer for over 50% of its annual General Fund revenues. There is much uncertainty about the state of the US economy moving forward into the next fiscal year. Accordingly, an unreserved fund balance in the General Fund in excess of annual operating expenses is recommended to better protect the City from possible economic downturns plus to cover cashflow needs.
3. **Idle Funds Are Safe and Invested**- With rising interest rates in recent years, the City's income in all funds is benefitting financially from the investment of idle funds in permitted securities under State law (State of Tennessee Local Government Investment Pool and FDIC protected Certificates of Deposits). Monthly returns on investments of idle funds are currently 3.65%, an attractive rate of return in today's investment market.
4. **No Property Tax Increase** – The budget again requires no increase in the property tax rate of \$.4051 per \$100 assessed value of taxable property. However, the current reappraisal of property by the Rutherford County Assessor to equalize values on the tax rolls to current market values is expected to substantially increase the value of taxable property. At this time, we only know the preliminary assessed values but hopefully will know the certified tax roll before final reading of the budget ordinance. State law requires the City to lower the "tax rate" to produce the same property tax revenue from properties on the tax rolls in tax year 2025. I anticipate the new equalized tax rate will be in the range of \$.32 per \$100 of assessed value. Adoption of the final equalized tax

rate will require a separate tax rate ordinance for approval. Hopefully the new assessed values of taxable property will be available from the Assessor in May to allow for approval of the tax rate ordinance by the City Council before new fiscal year.

5. **Importance of Local Sales Taxes** – At 58% of the total General Fund revenues, it is THE critical funding source for the City. Revenue is projected conservatively in the new fiscal year as actual collections have historically fluxuated widely up and down, reflecting the state of the economy and sales at important local businesses.
6. **A Commitment to Staffing** – The proposed budget maintains existing services & staffing levels (12 full-time positions). Within the General Fund budget of \$2,049,411, 57% or \$1,165,083 is committed to salaries and benefits. It includes a 5% adjustment in salaries that is available to all employees but awarded based on performance. The increase will help attract and retain personnel and help the City to compete better with surrounding jurisdictions.
7. **Public Safety Center – Debt obligations** – With the successful completion of the Public Safety Center in October 2024, the City has begun to incur \$266,026 in annual debt service payments (USDA-RD loan obligations). Because of the willingness of the City Council to advance funding for this debt obligation, the City is able to systematically phase-in the amount of required annual transfers from the General Fund to the Debt Service Fund over several years with \$20,000 increases annually until FY 2030. The transfer amount required in FY 2027 will be \$224,000, up from \$204,000 In FY 2026.
8. **New Capital Items in FY 2026-2027** – For needed projects, **\$450,000** rather than \$400,000 is now proposed for transfer in Fiscal Year 2026 from the General Fund to the Capital Projects Fund. A one-time transfer for non-reoccurring expenses is possible due to positive revenue trends in the current fiscal year. Proposed projects include \$225,000 for park improvements and \$225,000 (up from \$160,000 first allocated) for parking lot improvements at the former police/fire department site. Extraordinary repairs at City Hall at \$15,000 are now funded through the available unreserved fund balance in the Capital Projects Fund. In addition, that fund has \$221,934 in local matching funds to leverage \$1,709,110 in downtown sidewalk improvements, mostly funded through federal and state grants. Last, the proposed General Fund budget includes a \$25,000 increase in the annual transfer to the State Street Aid Fund (from \$50,000 to \$75,000) to help build up resources for future road repairs, resurfacing, and improvements.

I will be attend the April 23 2026 City Council meeting to answer any questions, including recommended adjustments to the proposed budget since the April 9, 2026 work session.



Michael Walker

**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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CITY OF EAGLEVILLE, TENNESSEE  
**PROPOSED AMENDMENT**  
**FY 2025-2026 - BUDGET ORDINANCE**

	Original Budget	Adjustment Amount	Amended Budget
<b>General Fund - Transfer to Capital Projects Fund</b>			
Parks - Design, Renovations, Improvements, Etc.	\$ -	\$ 225,000	\$ 225,000
Former Police/Fire Site - Parking Lot Improvements	-	225,000	225,000
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ 450,000</u>	<u>\$ 450,000</u>
<b>State Street Aid Fund - From Unreserved Fund Balance</b>			
Capital - Primarily Resurfacing New Town Streets	\$ 234,400	\$ 19,207	\$ 253,607
Miscellaneous Other Expenses	40,400	16,623	57,023
<b>Total Expenditures</b>	<u>\$ 274,800</u>	<u>\$ 35,830</u>	<u>\$ 310,630</u>

CITY OF EAGLEVILLE, TENNESSEE

BUDGET SUMMARY - ALL FUNDS

	2024-2025 Actual	2025-2026 Budget	2025-2026 Actual YTD	2025-2026 Under (Over)	2025-2026 Projection	2026-2027 Proposed
<b>GENERAL FUND</b>						
Revenues	\$ 1,967,223	\$ 1,901,870	\$ 1,519,231	\$ 382,639	\$ 2,145,982	\$ 2,049,815
Expenditures	1,880,635	1,901,214	1,102,692	798,522	2,304,155	2,049,411
<b>Net Change</b>	\$ 86,589	\$ 656	\$ 416,540	\$ (415,883)	\$ (158,173)	\$ 404
Fund Balance (Beginning)	\$ 2,229,472	\$ 2,316,061	\$ 2,316,061	\$	\$ 2,316,061	\$ 2,157,887
Fund Balance (Ending)	\$ 2,316,061	\$ 2,316,717	\$ 2,732,600	\$ -	\$ 2,157,887	\$ 2,158,291
<b>STATE STREET AID FUND</b>						
Revenues	\$ 37,069	\$ 33,000	\$ 27,298	\$ 5,702	\$ 37,850	\$ 31,600
Expenditures	36,072	274,800	36,668	238,132	310,630	75,100
Revenues over Expenditures	997	(241,800)	(9,371)	(232,429)	(272,780)	(43,500)
Transfer from General Fund	50,000	50,000	25,000	25,000	50,000	75,000
<b>Net Change</b>	\$ 50,997	\$ (191,800)	\$ 15,629	\$ (207,429)	\$ (222,780)	\$ 31,500
Fund Balance (Beginning)	\$ 278,979	\$ 329,976	\$ 329,976	\$ -	\$ 329,976	\$ 107,196
Fund Balance (Ending)	\$ 329,976	\$ 138,176	\$ 345,605	\$ -	\$ 107,196	\$ 138,696
<b>DEBT SERVICE FUND</b>						
Revenues	\$ 8,322	\$ 5,000	\$ 6,267	\$ (1,267)	\$ 8,500	\$ 4,000
Expenditures	16,371	282,397	282,397	-	282,397	282,397
Revenues over Expenditures	(8,049)	(277,397)	(276,130)	(1,267)	(273,897)	(278,397)
Transfer from General Fund	239,000	204,000	102,000	102,000	204,000	224,000
<b>Net Change</b>	\$ 230,951	\$ (73,397)	\$ (174,130)	\$ 100,733	\$ (69,897)	\$ (54,397)
Fund Balance (Beginning)	\$ 216,437	\$ 447,388	\$ 447,388	\$	\$ 447,388	\$ 377,491
Fund Balance (Ending)	\$ 447,388	\$ 373,991	\$ 273,258	\$ -	\$ 377,491	\$ 323,094

CITY OF EAGLEVILLE, TENNESSEE

BUDGET SUMMARY - ALL FUNDS

	2024-2025 Actual	2025-2026 Budget	2025-2026 Actual YTD	2025-2026 Under (Over)	2025-2026 Projection	2026-2027 Proposed
<b>CAPITAL PROJECTS FUND</b>						
Revenues	\$ 7,554,974	\$ 1,205,000	\$ 6,978	\$ 1,198,022	\$ 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)	(109,130)	(182,100)	(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>\$ (109,130)</b>	<b>\$ (182,100)</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)	\$ 366,605	\$ 75,375	\$ 257,475	\$ -	\$ 708,386	\$ 34,452
<b>SEWER FUND</b>						
Operating Income	\$ 226,235	\$ 234,200	\$ 162,022	\$ 72,178	\$ 238,800	\$ 246,300
Operating Expenses	185,395	196,500	125,597	70,903	197,024	207,125
Operating Income (Loss)	40,840	37,700	36,426	1,274	41,776	39,175
Non-Operating Income (Expenses)	(11,588)	(12,248)	(8,480)	(3,768)	(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>\$ 27,946</b>	<b>\$ 308,506</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)	\$ 2,421,506	\$ 2,757,958	\$ 2,449,452	\$ -	\$ 2,469,034	\$ 2,591,827
<b>DEVELOPMENT IMPACT FUND</b>						
Revenues	\$ -	\$ -	\$ 15,611	\$ -	\$ 36,417	\$ 220,360
Expenditures	-	-	-	-	-	-
Revenues over Expenditures	-	-	15,611	-	36,417	220,360
<b>Net Change</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,611</b>	<b>\$ -</b>	<b>\$ 36,297</b>	<b>\$ 219,360</b>
Fund Balance (Beginning)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,297
Fund Balance (Ending)	\$ -	\$ -	\$ 15,611	\$ -	\$ 36,297	\$ 255,657

CITY OF EAGLEVILLE, TENNESSEE  
GENERAL FUND - SUMMARY

	2024-2025 Actual	2025-2026 Budget	2025-2026 Actual YTD	2025-2026 Under (Over)	2025-2026 Projection	2026-2027 Proposed
<b>REVENUES</b>						
Local Taxes	\$ 1,554,822	\$ 1,458,935	\$ 1,166,130	\$ 292,805	\$ 1,657,099	\$ 1,557,125
Licenses, Fees & Permits	41,741	43,200	14,945	28,256	21,400	37,000
Intergovernmental Revenue	198,083	196,060	173,438	22,622	252,837	252,640
Parks & Recreation	22,245	23,225	25,120	(1,895)	26,495	25,500
Fines & Penalties	28,008	46,000	39,636	6,364	52,000	58,000
Other Revenue	122,325	134,450	99,963	34,487	136,150	119,550
<b>TOTAL REVENUES</b>	<b>\$ 1,967,223</b>	<b>\$ 1,901,870</b>	<b>\$ 1,519,231</b>	<b>\$ 382,639</b>	<b>\$ 2,145,982</b>	<b>\$ 2,049,815</b>
<b>EXPENDITURES</b>						
General Government	\$ 585,873	\$ 586,211	\$ 362,530	\$ 223,681	\$ 571,881	\$ 600,682
Police	298,664	409,489	246,128	163,361	401,267	445,876
Fire	439,137	521,876	273,483	248,393	490,455	553,899
Parks & Recreation	101,289	129,638	93,550	36,088	136,552	149,953
Transfer to State Street Aid Fund	50,000	50,000	25,000	25,000	50,000	75,000
Transfer to Debt Service Fund	239,000	204,000	102,000	102,000	204,000	224,000
Transfer to Capital Projects Fund	166,672	-	-	-	450,000	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,880,635</b>	<b>\$ 1,901,214</b>	<b>\$ 1,102,692</b>	<b>\$ 798,522</b>	<b>\$ 2,304,155</b>	<b>\$ 2,049,411</b>
<b>NET CHANGE</b>	<b>\$ 86,589</b>	<b>\$ 656</b>	<b>\$ 416,540</b>	<b>\$ (415,883)</b>	<b>\$ (158,173)</b>	<b>\$ 404</b>
<b>FUND BALANCE</b>						
Beginning (July 1)	\$ 2,229,472	\$ 2,316,061	\$ 2,316,061	\$ 2,316,061	\$ 2,316,061	\$ 2,157,887
Ending (June 30)	\$ 2,316,061	\$ 2,316,717	\$ 2,732,600	\$ 2,157,887	\$ 2,157,887	\$ 2,158,291

CITY OF EAGLEVILLE, TENNESSEE  
GENERAL FUND - OVERVIEW

	<u>BUDGET</u>	<u>PROPOSED</u>	<u>INCREASE</u>	<u>% UP</u>
	<u>FY 2026</u>	<u>FY 2027</u>		
<b>TOTAL BUDGET</b>	\$ 1,901,214	\$ 2,049,411	\$ 148,197	7.8%
<b>EXPENDITURES BY DEPARTMENTS</b>				
General Government	\$ 586,211	\$ 600,682	\$ 14,471	2.5%
Police	409,489	445,876	36,387	8.9%
Fire	521,876	553,899	32,023	6.1%
Park & Recreation	129,638	149,953	20,316	15.7%
Transfer to State Street Aid Fund	50,000	75,000	25,000	50.0%
Transfer to Debt Service Fund	204,000	224,000	20,000	9.8%
<b>TOTAL</b>	\$ 1,901,214	\$ 2,049,411	\$ 148,197	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 Actual YTD	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	910,831	201,169	1,300,000	1,200,000
31800 Business Tax	66,113	65,000	12,507	52,493	65,000	65,000
31980 Liquor by the Drink Tax	38,684	35,000	25,879	9,121	38,000	38,000
31990 Beer Tax	42,409	39,000	26,157	12,843	39,000	39,000
<b>Total Local Taxes</b>	<b>\$ 1,554,822</b>	<b>\$ 1,458,935</b>	<b>\$ 1,166,130</b>	<b>\$ 292,805</b>	<b>\$ 1,657,099</b>	<b>\$ 1,557,125</b>
<b>Licenses, Fees &amp; Permits</b>						
32600 Business License	240	100	80	20	100	100
32610 Building Permits	38,828	42,000	14,065	27,936	20,000	35,000
32615 Planning Department Fees	2,200	900	500	400	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>\$ 14,945</b>	<b>\$ 28,256</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)			3,000	(3,000)	11,500	7,500
33500 Online Sales Tax (Telecom Interstate Sales)	725	725	465	260	725	725
33510 State Shared Sales Tax	102,333	100,500	70,100	30,400	104,000	107,750
33320 TVA in lieu of Tax	9,877	9,900	5,474	4,426	10,950	11,000
33530 State Beer Tax	156	360	177	183	360	360
33552 State-City Streets & Transportation Tax	1,385	1,400	904	496	1,480	1,480
33558 State Transportation & Modernization	468	275	387	(112)	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>\$ 173,438</b>	<b>\$ 22,622</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
34727 Pavillion & Field Rent	475	125	2,125	(2,000)	2,500	2,500

CITY OF EAGLEVILLE, TENNESSEE  
GENERAL FUND - REVENUES

110	General Fund (continued)	2024-2025 Actual	2025-2026 Budget	2025-2026 Actual YTD	2025-2026 Under (Over)	2025-2026 Projection	2026-2027 Proposed
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	39,517	6,483	52,000	58,000
35140	Drug Fees			119	(119)	-	-
	<b>Total Fines &amp; Penalties</b>	<b>\$ 28,008</b>	<b>\$ 46,000</b>	<b>\$ 39,636</b>	<b>\$ 6,364</b>	<b>\$ 52,000</b>	<b>\$ 58,000</b>
	<b>Other Revenue</b>						
32616	Credit Card Processing Fees	449	1,600	393	1,207	700	700
33100	Police Salary Supplement Grant	800	3,200	-	3,200	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	45,375	(5,375)	50,000	37,500
36101	Interest Earnings - CDs	9,163	11,000	329	10,671	8,000	6,000
36240	Dividends & Reimbursements	5,895	6,000	7,310	(1,310)	8,000	6,000
36200	Rents - Chamber of Commerce	6,000	6,000	3,500	2,500	6,000	6,000
36210	Rents - Bank	40,920	40,000	28,714	11,286	40,000	40,000
36211	Rents - House	19,411	18,150	13,200	4,950	18,150	18,150
	<b>Total Other Revenue</b>	<b>\$ 122,325</b>	<b>\$ 134,450</b>	<b>\$ 99,963</b>	<b>\$ 34,487</b>	<b>\$ 136,150</b>	<b>\$ 119,550</b>
	<b>TOTAL REVENUE</b>	<b>\$ 1,967,223</b>	<b>\$ 1,901,870</b>	<b>\$ 1,519,231</b>	<b>\$ 382,639</b>	<b>\$ 2,145,982</b>	<b>\$ 2,049,815</b>
	<b>Excess (deficiency) of Revenue to Expend</b>	<b>\$ 86,589</b>	<b>\$ 656</b>	<b>\$ 416,540</b>	<b>\$ (158,173)</b>	<b>\$ 404</b>	<b>\$ 404</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>\$ 2,316,061</b>	<b>\$ 2,157,887</b>
	<b>Ending Fund Balance</b>	<b>\$ 2,316,061</b>	<b>\$ 2,316,717</b>	<b>\$ 2,732,600</b>	<b>\$ -</b>	<b>\$ 2,157,887</b>	<b>\$ 2,158,291</b>

CITY OF EAGLEVILLE, TENNESSEE  
GENERAL GOVERNMENT - EXPENDITURES

		2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	2025-2026	2026-2027
41000 General Government		Actual	Budget	Actual YTD	Under (Over)	Projection	Projection	Proposed
111	Wages - City Recorder	53,857	57,251	\$ 35,214	22,037	57,230	60,104	
112	Wages - Overtime	232	2,651	818	1,833	818	2,784	
113	Wages - City Manager	96,280	101,094	62,191	38,903	101,073	106,149	
114	Wages - City Clerk	53,581	56,260	34,613	21,647	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	9,797	6,824	16,476	17,451	
142	Health Insurance	22,396	23,688	15,336	8,352	23,436	25,290	
146	Workman's Comp Insurance	6,125	6,290	390	5,900	390	1,000	
147	Unemployment Tax	75	300	-	300	-	-	
211	Postage	928	800	484	316	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	3,736	3,264	7,000	7,000	
242	Water	294	700	170	530	400	400	
244	Natural Gas	2,686	3,600	980	2,620	3,600	3,600	
245	Internet & Telephone	5,187	3,345	2,695	650	3,400	3,450	
250	Professional Services	65,930	36,000	18,000	18,000	36,000	36,000	
251	City Judge Fee	1,500	1,800	1,050	750	1,800	2,100	
252	Attorney Fees	25,260	26,000	12,870	13,130	26,000	28,400	
253	Accounting Fees	27,246	32,000	18,916	13,084	32,000	32,000	
254	Engineering	22,983	15,000	7,729	7,271	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	2,015	(15)	2,015	2,000	

CITY OF EAGLEVILLE, TENNESSEE  
GENERAL GOVERNMENT - EXPENDITURES

41000 General Government (continued)		2024-2025 Actual	2025-2026 Budget	2025-2026 Actual YTD	2025-2026 Under (Over)	2025-2026 Projection	2026-2027 Proposed
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	922	(322)	1,000	1,000
299	Miscellaneous	1,358	2,000	219	1,781	2,000	1,500
301	Cell Phones & Air Cards	1,475	410	-	410	460	460
310	Office Supplies	2,581	2,500	1,919	581	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	674	1,026	1,700	1,800
415	Personal Property Audits	42	175	-	175	175	175
454	Sewer	2,209	2,500	1,593	907	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	2,553	1,027	3,675	3,800
534	Cleaning/Janitorial	2,996	2,500	1,889	611	2,500	2,600
535	Facility & Grounds	2,149	5,000	1,057	3,943	5,000	3,000
536	Parts and Supplies	518	600	394	206	600	600
538	Library Grant	37,726	51,011	38,258	12,753	51,011	51,011
539	Building Inspections	5,550	6,000	2,890	3,110	3,500	7,000
540	Liquor Pass Through	19,123	17,500	11,521	5,979	19,000	19,000
541	Re-Appraisal Fees	6,017	6,318	-	6,318	6,318	6,635

CITY OF EAGLEVILLE, TENNESSEE  
GENERAL GOVERNMENT - EXPENDITURES

41000 General Government (continued)		2024-2025 Actual	2025-2026 Budget	2025-2026 Actual YTD	2025-2026 Under (Over)	2025-2026 Projection	2026-2027 Proposed
546	Meetings - General	639	500	120	380	500	500
546b	Meetings - City Council	-	500	-	500	500	500
546c	Meetings - PC & BZA	-	500	-	500	500	500
548	Mayor's Discretionary Account	636	1,000	290	710	600	1,000
555	Credit Card Fees	633	1,600	-	1,600	1,000	1,000
556	Bank Fees - Other	492	200	1,077	(877)	1,300	1,300
562	Tech - Annual Maintenance	18,882	12,800	12,622	178	12,622	14,890
563	Tech - Hardware & Software	-	250	-	250	-	-
564	Storage	900	1,000	600	400	900	1,020
565	Beautification	466	1,000	3,127	(2,127)	3,127	2,500
568	Property Tax Fees	1,282	4,850	2,779	2,071	3,000	3,000
619	Technology	1,259	-	-	-	-	-
<b>Total General Government</b>		<b>\$585,873</b>	<b>\$586,211</b>	<b>\$ 362,530</b>	<b>\$ 223,681</b>	<b>\$ 571,881</b>	<b>\$ 600,682</b>

CITY OF EAGLEVILLE, TENNESSEE  
POLICE DEPARTMENT - EXPENDITURES

42100	Police Department	2024-2025 Actual	2025-2026 Budget	2025-2026 Actual YTD	2025-2026 Under (Over)	2025-2026 Projection	2026-2027 Proposed
111	Wages - Police Chief	\$ 73,868	\$ 78,868	\$ 48,515	\$ 30,353	\$ 78,811	\$ 82,811
113	Wages - Hourly Pay	101,141	165,372	99,086	66,286	160,518	173,506
140	Retirement (TCRS)	12,695	18,147	11,802	6,345	18,275	19,733
141	Payroll Taxes (FICA)	12,032	18,684	10,644	8,040	19,204	20,427
142	Health Insurance	23,670	31,584	20,448	11,136	31,248	33,720
146	Workmans Comp Insurance	6,200	6,200	9,397	(3,197)	9,397	10,000
147	Unemployment Taxes	81				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	1,407	253	2,500	2,600
242	Water	247	220	112	108	220	200
244	Natural Gas	291	164	287	(123)	530	600
245	Internet & Phone	3,974	4,750	2,779	1,971	4,800	5,000
261	Vehicle Expenses	1,896	10,000	1,559	8,441	4,000	14,500
266	Facility Repairs and Maintenance	2,003	500	876	(376)	1,000	3,590
280	Travel	394	1,000		1,000	400	850
295	Trash Pickup	322	320	193	127	265	165
296	Telecommunications	120	-	-	-	-	-
299	Miscellaneous	97	2,000	36	1,964	2,000	2,000
300	Supplies	4,873	6,500	345	6,155	3,000	4,720
301	Cell Phones & Air Cards	3,201	5,800	1,928	3,872	3,000	3,500
312	Equipment	2,589	10,000	1,381	8,619	3,500	1,500
326	Clothing	1,525	2,000	80	1,920	1,900	2,000
331	Vehicle Fuel	4,110	12,000	4,259	7,741	9,500	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	3,000	(1,400)	14,700	10,700
	<b>Total Police Department</b>	<b>\$ 298,664</b>	<b>\$ 409,489</b>	<b>\$ 246,128</b>	<b>\$ 163,361</b>	<b>\$ 401,267</b>	<b>\$ 445,876</b>

CITY OF EAGLEVILLE, TENNESSEE  
FIRE DEPARTMENT - EXPENDITURES

42200 Fire Department		2024-2025 Actual	2026-2026 Budget	2025-2026 Actual YTD	2025-2026 Under (Over)	2025-2026 Projection	2026-2027 Proposed
111	Wages - Fire Chief	\$ 72,711	\$ 77,711	\$ 47,800	\$ 29,911	\$ 77,646	\$ 81,596
113	Wages - Hourly	151,820	161,603	87,957	73,646	147,623	169,076
140	Retirement (TCRS)	16,274	17,781	10,719	7,062	16,400	18,525
141	Payroll Taxes (FICA)	17,066	18,308	10,326	7,982	17,233	19,176
142	Health Insurance	17,400	23,688	11,587	12,101	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	-	300	-	-
148	Training	1,636	4,250	2,242	2,008	4,200	5,000
161	Fire Calls	-	2,500	-	2,500	2,500	2,500
162	Incentive Program	15,963	25,000	8,306	16,694	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	5,182	2,668	7,850	9,300
242	Water	628	600	307	293	600	700
244	Natural Gas	2,693	3,500	924	2,576	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	6,989	16,511	23,000	30,000
266	Facility Repair & Maintenance	1,754	3,500	669	2,831	3,500	4,360
280	Travel	702	1,750	711	1,039	1,350	1,100
295	Trash Pickup	322	325	193	132	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	82	2,918	3,000	4,000
325	Turnout Gear/Clothing	8,453	15,000	-	15,000	15,000	15,000
326	Uniforms/Clothing	3,731	4,000	857	3,143	3,000	4,000
331	Fuel	6,241	14,000	4,264	9,736	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
563	Tech - Hardware & Software	-	2,000	-	2,000	-	-
619	Technology	5,362	-	-	-	-	-

CITY OF EAGLEVILLE, TENNESSEE  
FIRE DEPARTMENT - EXPENDITURES

42200 Fire Department (continued)	2024-2025 Actual	2026-2026 Budget	2025-2026 Actual YTD	2025-2026 Under (Over)	2025-2026 Projection	2026-2027 Proposed
621 Truck & Equipment Testing	15,333	14,700	-	14,700	14,700	14,300
622 Physicals & Testing	-	3,800	-	3,800	3,800	3,800
623 Cleaning - Equipment	31	1,500	-	1,500	1,500	2,000
624 On Truck Equipment	11,857	28,000	16,840	11,160	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>\$ 273,483</b>	<b>\$ 248,393</b>	<b>\$ 490,455</b>	<b>\$ 553,899</b>

CITY OF EAGLEVILLE, TENNESSEE

PARKS RECREATION DEPARTMENT

	2024-2025 Actual	2025-2026 Budget	2025-2026 Actual YTD	2025-2026 Under (Over)	2025-2026 Projection	2026-2027 Proposed
<b>44400 Parks and Recreation</b>						
111 Wages - Park Supervisor	\$ 47,070	\$ 49,424	\$ 30,404	\$ 19,020	\$ 49,394	\$ 51,863
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	2,226	1,622	3,843	4,035
142 Health Insurance	7,465	7,896	5,112	2,784	7,812	8,430
146 Workmans Comp Insurance	1,710	1,710	1,006	704	1,006	1,200
147 Unemployment Taxes	17	100	-	100		
241 Electricity	4,976	4,100	2,721	1,379	5,575	6,200
242 Water	373	475	142	333	1,615	1,900
245 Internet & Phone	364	1,300	567	733	800	800
250 Professional Services	4,333	13,000	10,000	3,000	15,667	18,750
254 Mowing	930	-		-		
260 Maintenance	3,266	10,500	7,563	2,937	10,500	13,800
295 Trash Pickup	975	950	600	350	950	950
299 Miscellaneous	38	750	174	576	500	750
300 Supplies	1,868	2,000	697	1,303	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>\$ 93,550</b>	<b>\$ 36,088</b>	<b>\$ 136,552</b>	<b>\$ 149,953</b>

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

	2024-2025 Actual	2025-2026 Budget	2025-2026 Actual YTD	2025-2026 Under (Over)	2025-2026 Projection	2026-2027 Proposed
<b>51000 Transfers to Other Funds</b>						
51621 Transfer to State Street Aid	\$ 50,000	\$ 50,000	\$ 25,000	\$ 25,000	\$ 50,000	\$ 75,000
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>\$ 299,000</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>\$ 6,231</u>	

**FY 2027 NEW ASSESSMENT (preliminary - January 2026)**

Projected Tax Rate (cents per \$100 Assessed Value)	32.27	Subject to final adjustment from Assessor
Formula to convert tax rate per \$100 Assessed Value to calculate collections (x assessed value)	<u>0.003227</u>	Effectively no proposed increase. Will produce same property tax revenue from properties previously on the tax roll.
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

HISTORIC FISCAL YEAR	AMOUNT	Increase (Decrease)	% Change Incr/(Decr)	Month of Collections	FY 2026 Monthly-YTD	CUMULATIVE FY 2026	FY 2025 Monthly	CUMULATIVE FY 2025	Cum Change Incr/(Decr)	Cumulative % Increase
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>			

Orig. Budget Est. \$ 1,112,000

CITY OF EAGLEVILLE, TENNESSEE  
STATE STREET AID FUND

	2024-2025 Actual	2025-2026 Budget	2025-2026 Actual YTD	2025-2026 Under (Over)	2025-2026 Projection	2026-2027 Projected
<b>121 STATE STREET AID</b>						
<b>Revenues</b>						
36100 Interest Income	\$ 8,514	\$ 4,000	\$ 8,297	\$ (4,297)	\$ 9,250	\$ 3,000
31730 State Gas Tax	28,555	29,000	19,001	9,999	28,600	28,600
<b>Total Revenues</b>	<b>\$ 37,069</b>	<b>\$ 33,000</b>	<b>\$ 27,298</b>	<b>\$ 5,702</b>	<b>\$ 37,850</b>	<b>\$ 31,600</b>
<b>Expenditures</b>						
43100 Street & Traffic Lights	20,521	18,670	10,569	8,101	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>\$ 36,668</b>	<b>\$ 238,132</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	75,000
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>75,000</b>
<b>Net Change</b>	<b>\$ 50,997</b>	<b>\$ (191,800)</b>	<b>\$ 15,629</b>	<b>\$ (207,429)</b>	<b>\$ (222,780)</b>	<b>\$ 31,500</b>
<b>Beginning Fund Balance</b>	<b>\$ 278,979</b>	<b>\$ 329,976</b>	<b>\$ 329,976</b>	<b>\$ 329,976</b>	<b>\$ 107,196</b>	<b>\$ 107,196</b>
<b>Ending Fund Balance</b>	<b>\$ 329,976</b>	<b>\$ 138,176</b>	<b>\$ 345,605</b>	<b>\$ 107,196</b>	<b>\$ 138,696</b>	<b>\$ 138,696</b>

CITY OF EAGLEVILLE, TENNESSEE  
DEBT SERVICE FUND

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

CITY OF EAGLEVILLE, TENNESSEE  
CAPITAL PROJECTS FUND

310	CAPITAL PROJECTS FUND	2024-2025 Actual	2025-2026 Budget	2025-2026 Actual YTD	2025-2026 Under (Over)	2025-2026 Projection	2026-2027 Proposed
	<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

	2024-2025 Actual	2025-2026 Budget	2025-2026 Actual YTD	2025-2026 Under (Over)	2025-2025 Projection	2026-2027 Proposed
<b>310 CAPITAL PROJECTS FUND</b> (continued)						
<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**

	2024-2025 Actual	2025-2026 Budget	2025-2026 Actual YTD	2024-2025 Under (Over)	2025-2026 Projection	2026-2027 Proposed
<b>413 SEWER FUND</b>						
<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 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

	2024-2025 Actual	2025-2026 Budget	2025-2026 Actual YTD	2024-2025 Under (Over)	2025-2026 Projection	2026-2027 Proposed
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**NON-OPERATING INCOME (EXPENSES)**

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>

**OTHER INCOME**

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>

**Net Change**

	<b>\$ 82,795</b>	<b>\$ 336,452</b>	<b>\$ 27,946</b>	<b>\$ 308,506</b>	<b>\$ 47,528</b>	<b>\$ 122,793</b>
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**Beginning Net Position**

	<b>\$ 2,338,712</b>	<b>\$ 2,421,506</b>	<b>\$ 2,421,506</b>	<b>\$ 2,421,506</b>	<b>\$ 2,421,506</b>	<b>\$ 2,469,034</b>
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**Ending Net Position**

	<b>\$ 2,421,506</b>	<b>\$ 2,757,958</b>	<b>\$ 2,449,452</b>	<b>\$ 2,469,034</b>	<b>\$ 2,469,034</b>	<b>\$ 2,591,827</b>
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CITY OF EAGLEVILLE, TENNESSEE  
DEVELOPMENT IMPACT FUND

150 DEVELOPMENT IMPACT FUND		2024-2025 Actual	2025-2026 Budget	2025-2026 Actual YTD	2025-2026 Under (Over)	2025-2026 Projection	2026-2027 Proposed
<b>REVENUES</b>							
34191	<b>Residential Fees (subtotal)</b>	\$ -	\$ -	\$ 14,361	\$ -	\$ 36,297	\$ 219,360
<b><u>Allocations (Restricted Uses)</u></b>							
34191.1	Park Facility Improvements	-	-	4,122	-	10,417	62,956
34191.2	Park Land Purchase	-	-	675	-	1,706	10,310
34191.3	Police Facilities (including debt service)	-	-	560	-	1,416	8,555
34191.4	Police Vehicles	-	-	761	-	1,924	11,626
34191.5	Fire Facilities (including debt service)	-	-	2,011	-	5,082	30,710
34191.5	Fire Apparatus	-	-	6,233	-	15,753	95,202
<b>34192 Nonresidential Fees (subtotal)</b>		\$ -	\$ -	\$ 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>		\$ -	\$ -	\$ 15,565	\$ -	\$ 36,297	\$ 219,360

CITY OF EAGLEVILLE, TENNESSEE  
DEVELOPMENT IMPACT FUND

150 DEVELOPMENT IMPACT FUND  
(continued)

	2024-2025 Actual	2025-2026 Budget	2025-2026 Actual YTD	2025-2026 Under (Over)	2025-2026 Projection	2026-2027 Proposed
<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	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**OTHER INCOME SOURCES**

36100 Interest Earnings	-	-	46	-	120	1,000
<b>Net Change</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,611</b>	<b>\$ -</b>	<b>\$ 36,297</b>	<b>\$ 219,360</b>
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,297</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,611</b>	<b>\$ -</b>	<b>\$ 36,297</b>	<b>\$ 255,657</b>

CITY OF EAGLEVILLE, TENNESSEE  
PERSONNEL SCHEDULE

	2024-2025 Actual	2025-2026 Budget	2026-2027 Proposed
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**General Government**

City Manager	1	1	1
City Recorder	1	1	1
City Clerk	1	1	1
subtotal	3	3	3

**Police Department**

Police Chief	1	1	1
Police Sargent	1		
Police Officer	2	3	3
subtotal	4	4	4

**Fire Department**

Fire Chief	1	1	1
Fire Fighter	3	3	3
subtotal	4	4	4

**Parks & Recreation Dept**

Park & Recreation Director	1	1	1
subtotal	1	1	1

**Total Full-Time Employees**

	12	12	12
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Fire Department Report – Eagleville Council Meeting 4/23/2026

Good evening, Mayor and Council,

The following are calls responded to by EFD from the council meeting on 3/26/2026 to today:

Total Calls - 30

13	EMS Calls
6	Brush fire
2	Structure Fire
1	Fire Alarm
3	MVA's
1	Stand-by Fire
1	Public service
1	Hazmat
2	tree/lines down

As we near the end of our fourth month, we are currently at **120** runs for the year.

Lt. Maxwell has completed EMT school with Bedford County EMS. He is scheduled to take the state exam for licensure, on Tuesday April, 21. Next, we will be sending Lt. Maxwell and Sgt. Carson to Advanced EMT school in the coming year, as we work towards becoming an even greater response medically, to our citizens.

This medical licensure upgrade will allow for a more precise medical intervention when treating our patients/citizens. It will make a huge difference in the outcomes for our citizen's needs, especially when our County supplied Ambulance is not in the city.

Congratulations to FF/AEMT Justin Aubin on passing his Fire Apparatus Operator School at the TN Fire Academy. Congratulations to Oscar Guerra and Tanner King for passing their Emergency Medical Responder (EMR) School and Peter Anderson for completing and passing his Basic TN fire Fighters Class with Williamson Couty Fire Rescue.

Again, we intend to be presenting our education trailer by summer. We are diligently cleaning, repairing and striping the unit. We are very excited about the chance to use this specific piece of equipment for fire safety and education throughout the year.

I am very proud of our firefighters for all of their time invested in training and becoming well equipped firefighters! Their dedication and sacrifices are critical to making our fire/rescue response exceptional for our citizens.

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We thank each of you for the support of our Fire Department. If you have any questions, please reach out at any time

Thank you,

J. Armstrong





## City of Eagleville

Will Vaughn, Park Director

### March 2026 Park Report

- Rentals for March
  - 0-Pavillion Rental
  - 0-Field Rental
- No Park Board meeting in March
- Ball Club fee to city has been paid. (\$3,000 for banners & \$3,420 field fees)
- Ball Club opening ceremony was on March 21<sup>st</sup>.
- Met with Kevin over issues at park.
- Kevin has started to fix missing and damaged street signs.
- Kevin patched potholes on Cheatham Springs Rd.
- No known major issues with park infrastructure currently.
- Down to 3 members on Park board, Greg Fox has resigned at the April 13<sup>th</sup> meeting. (will show on the April report).

P.O. Box 68, 1019 Ronnie Hill Blvd., Eagleville, TN 37060

C: (615) 589-6896

[mudcats1980@gmail.com](mailto:mudcats1980@gmail.com) [www.EaglevilleTN.gov](http://www.EaglevilleTN.gov)

*This institution is an equal opportunity provider and employer*

Item 10a Approve or Deny Ordinance 2026-001 Assigning Zoning  
Classifications and Criteria for Property to be Annexed Known as  
Parcel 120 04600 (Second Reading)

## ORDINANCE 2026-001

### AN ORDINANCE ASSIGNING A ZONING CLASSIFICATION AND CREATING SPECIFIC CRITERIA IN ANTICIPATION OF ANNEXATION OF PROPERTY KNOWN AS PARCEL 120 04600, APROXIMATELY 98.21 ACRES, PROPERTY IMMEDIATELY SOUTH OF COLLEGE GROVE ROAD AND WEST OF HIGHWAY 41A, CURRENTLY OWNED BY SALEM CREEK PARTNERSHIP

**Whereas**, Section 5.080 of the Eagleville Zoning Ordinance allows for Planned Developments and Section 5.081 specifically addresses Planned Residential Developments; and

**Whereas**, the Eagleville Planning Commission has reviewed criteria for Parcel 120 04600 and recommends the property be annexed and zoned R-1 PRD with following as requirements in addition to the requirements of 5.080 and 5.081 of the Eagleville Zoning Ordinance for any development on this property; and

**Whereas**, the Eagleville City Council desires to accept the recommendation of the Eagleville Planning Commission by setting specific criteria in addition to the requirements of Eagleville Zoning Ordinance Sections 5.080 and 5.080 (and other relevant criteria in the Zoning Ordinance) for Parcel 120 04600 owned by Salem Creek Partnership, or any future Development located at this parcel as a binding agreement for Annexation;

**NOW THEREFORE, BE IT ORDAINED** by the City of Eagleville, Tennessee City Council that the Parcel 120 04600 being annexed by the City of Eagleville be zoned R-1/PRD and the following criteria shall be applied and required when reviewing any subdivision or development submitted for **Parcel 120 04600**.

#### **General Requirements**

1. All homes shall be a minimum of 3 bedrooms with a maximum number of 5 bedrooms per house based on STEP capacity.
2. Entrances off Highway 41A will have new entrance signage consisting of masonry or wood, and may have some metal materials. The signage will be anchored by landscaping.
3. Solid waste collection will be handled by a private company to be paid by the HOA or resident.
4. If mail service is not provided by individual mail boxes, mail service will be provided via a Centralized Cluster Box Unit with a roof structure, that is to be approved by the USPS and maintained by the HOA. The Centralized mail kiosk for the development must be

completed and operational prior to any homes receiving their certificate of occupancy. If individual mailboxes are allowed by the USPS, they shall be decorative in nature with the design consistent throughout the neighborhood, and approved by the Planning Commission.

5. Parking areas on common open space lots, including mailbox area, shall be private and maintained by the HOA, and shall be paved.
6. Each home shall be on its own lot of record and sold fee simple.
7. Before any individual lots are sold outside of Salem Creek Partnership, or any house is constructed, there must be access to a STEP system. The first phase will include all roadway improvements proposed for the lots, as well as access to the STEP System via a City approved access.
8. Any STEP system constructed must be approved by the City of Eagleville, and then turn over to the City to maintain and receive all revenue billing from the treatment of the STEP system.
9. All amenities and open spaces shall be constructed within the phase they are shown and must be operational prior to the recording of the final section's plat.

### **Development Standards**

1. Parking for the residential units will comply with the City of Eagleville requirements, with a minimum of each lot having at least 4 paved parking spaces per lot (outside of garage), with no more than 2 of the outdoor spots being in tandem.
2. Each home shall have a minimum two car side entry (non-street facing) garage with decorative garage doors. In cases of a corner lot, it is understood that one side may have a garage facing one of the streets. Garages must be proven to the Planning Commission that the size does indeed hold two average size vehicles. Homes with two car garages are also permitted to have a one bay detached or attached garage that is permitted to face the street. The street facing garage shall have a decorative garage door that matches the main side entry garage doors, and the architecture and materials shall be consistent with the house. The secondary garage must be approved by the HOA if not submitted with the original permit.
3. All lots shall have concrete driveways wide enough for 2 vehicles, with a minimum width of 16-feet and a minimum depth of 35-feet.
4. Only in-ground pools shall be permitted with fencing to meet Development Standards. Pools must meet requirements of the City's Zoning Ordinance pertaining to setbacks.

5. All HVAC units shall be screened from public R.O.W.s with landscaping. HVAC units shall be placed at the side or rear of each residence.
6. Private lots with fences shall only use Estate Style iron or aluminum fencing. Fencing on lots shall only be allowed in the side and rear yards. Corner lots may have a fence on the street side of which the house does not face and shall not exceed into the required front setback.
7. All fencing in the amenity areas and open spaces shall be consistent with fencing allowed in the subdivision, or as otherwise approved by the Planning Commission.
8. Sidewalks, compliant with ADA and City of Eagleville standards, shall be on both sides of the streets internal to the subdivision.

### **Streets and Infrastructure**

1. Decorative streetlights shall be provided along all roadways to add character and continuity to the neighborhood. Adequate lighting for safety will be designed to meet Middle Tennessee Electric (MTE) standards at a minimum for light poles along public streets. Electric billing for lighting, mail kiosks, entrance features, irrigation and other supplemental amenities shall be paid by the HOA.
2. Electric Service will be provided by Middle Tennessee Electric.
3. All electric, communications line extensions and other utilities constructed to provide service to the development shall be underground throughout the entire subdivision.
4. Street signs and traffic signs will be “decorative” and approved by the Planning Commission.
5. The HOA will maintain all common areas.
6. Water service will be provided by Consolidated Utility District. The developer will be responsible for extending the waterline into the site for domestic and fire protection. Water service (availability and pressure) must be approved by the City Planner and/or Eagleville Fire Department. Hydrants are required that meet CUD standards.
7. Sanitary sewer services will be provided by CUD or another Eagleville-Approved Wastewater Company via an on-site STEP System. The developer is responsible for the installation, and upon its completion, ownership shall be turned over to the City of Eagleville to own and maintain.
8. All streets will be public rights of way, and built with rollover integral curb and gutter, and built to City required standards.

9. Any portion of the property that lies within a 100-year Floodplain per FEMA Flood Maps shall have an established BFE by developer's engineer and shall be in accordance with TDEC and the Corps of Engineers requirements, along with the City of Eagleville's flood plain ordinance.
10. Prior to construction, a complete and thorough design of the stormwater management system and facilities will be completed.

### **Architecture**

1. Building heights shall not exceed 35 feet in height.
2. Homes will be 2,500 square feet or greater, and have 1, 2 (or 3) stories.
3. Any single-story homes shall have architectural elements which allow the home to blend into the larger homes with peaked roofs, dormers or other elements adding height to the single-story homes.
4. All the homes will have eaves.
5. All homes will have a concrete patio area at the rear of the home.
6. All homes will be located on individual lots of record.
7. Accessory Buildings will complement the house with the same or similar materials. No metal buildings will be permitted. Accessory Buildings must be approved by the HOA if not submitted with the original building permit.
8. Houses and other buildings will be comprised of alternating home styles, materials and colors but that are complimentary to each other.
9. Building Materials – All Elevations: Only allowed to have Masonry (Brick, Stone, Cement Board Siding) and Cement Board Siding in the Dormers/Gables. Vinyl Only Permitted in Trim & Soffit Areas (10% maximum per side and for whole building).

### **Bulk Requirements**

1. Minimum lot size 2 acres or 87,120 square feet.
2. Minimum lot frontage – 90 feet (except lots located within the arc of the cul de sac may be reduced to 45 feet)
3. Minimum lot width – 90 feet (except lots located within the arc of the cul de sac may be reduced to 45 feet)

4. Minimum Front Setback – 60 feet – for all structures (except pools – see Eagleville Zoning Ordinance.
5. Minimum Front Setback for corner lots – Both 60 and 60 feet - for all structures.
6. Minimum Side Setback – 30 feet for all structures (except pools – see Eagleville Zoning Ordinance.
7. Minimum Rear Setback – 25 feet - for all structures (except pools – see Eagleville Zoning Ordinance.

### **Landscaping Characteristics**

1. On common open space lots, a minimum of 10-foot of landscape area shall be provided between a parking area and all adjacent property lines.
2. On common open space lots, parking areas shall be screened from public rights-of-way by use of landscaping and/or berms.
3. The frontage along Highway 41A screened (berm, trees, etc) as approved by the Planning Commission. The purpose of this screening is mostly to avoid views to rear and side yards. Any landscaping provided along Highway 41A shall be designed to not impede the visibility of vehicles entering or exiting the site onto Highway 41A.
4. All above ground HVAC units shall be screened from public R.O.W.'s with landscaping or approved fencing.
5. No utility panels shall be mounted on the front elevation of any home. In cases of two frontages, when no other option is available, the panel may be mounted on the side where the garage is located.
6. On corner lots, builders shall install a minimum of a 3-foot-wide landscape strip along all sides that face/about a public R.O.W. On lots internal to the street block, builders shall install a minimum of a 3-foot-wide landscape strip at the base of the homes that front onto/about a public R.O.W.
7. Landscaping will be in conformance with the City of Eagleville's landscaping ordinance.
8. On corner lots, builders shall install sod at least in all yards that face/about a (proposed) public R.O.W.'s to the back of curb along those streets. On lots internal to the street block, builders shall install sod at least in the front yard to the back of curb along that street the house front onto.
9. Builders shall install one (1) front yard canopy tree with a minimum of 1.5 caliper inches for each lot. Species of tree to be coordinated with Planning Commission.

**BE IT ENACTED** that this ordinance shall take effect 15-days from and after its final passage, the public welfare requiring it.

Approved:

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Chad Leeman, Mayor

ATTEST:

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Christina Rivas, City Recorder

Passed First Reading:

Passed Second Reading:

Public Hearing Date:

APPROVED AS TO FORM:

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Stephen Aymett, City Attorney

Item 11a Approve or Deny Resolution 2026-003 Annexation by Owner  
Consent for Parcel 120 04600

**RESOLUTION 2026-003**

**WITH ATTACHMENT A**

**A RESOLUTION TO ANNEX CERTAIN TERRITORY UPON WRITTEN CONSENT OF THE OWNERS AND TO INCORPORATE THE SAME WITHIN THE BOUNDARIES OF THE CITY OF EAGLEVILLE, TENNESSEE.**

Parcel #120-46.00-000, Approximately 98.21 Acres Located on the Southwest Corner of College Grove Road and Highway 41A, Eagleville, Tennessee 37060

**WHEREAS**, the City of Eagleville, having been petitioned by interested persons, proposes the extension of its corporate limits by the annexation of certain territory into the city limits; and

**WHEREAS**, the property owners of the territory proposed for annexation have given their written consent by notarized petition so that a referendum is not required; and

**WHEREAS**, a copy of this resolution, describing the territory proposed for annexation, was promptly sent by the City of Eagleville to the last known address(es) listed in the office of the property assessor for each property owner of record within the territory proposed for annexation, with such being sent by first class mail and mailed no later than twenty-one (21) calendar days prior to the scheduled date of the hearing on the proposed annexation by owner consent; and

**WHEREAS**, this resolution was also published by posting copies of it in at least three (3) public places in the territory proposed for annexation and in a like number of public places in the City of Eagleville, and by publishing notice of the resolution at or about the same time in the Daily News Journal, a newspaper of general circulation in such territory and the City of Eagleville; and

**WHEREAS**, a plan of services for the area proposed for annexation has been adopted by Resolution 2026-002, which plan of services addresses the same services and timing of services as required in Tennessee Code Annotated § 6-51-102; and

**WHEREAS**, a zoning district and zoning criteria have been adopted for this area by Ordinance 2026-001 (Attachment A); and

**WHEREAS**, the proposed annexation and plan of services were submitted to the Eagleville Planning Commission for study, and it has recommended the same; and

**WHEREAS**, notice of the time, place and purpose of a public hearing on the proposed annexation and the plan of services was published in a newspaper of general circulation in the City of Eagleville not less than twenty-one (21) days before the hearing, which notice included the locations of a minimum of three (3) copies of the plan of services for public inspection during all business hours from the date of notice until the public hearing; and

**WHEREAS**, a public hearing on the proposed annexation and plan of services was held by the governing body on \_\_\_\_\_, 2026.

**NOW, THEREFORE, BE IT RESOLVED** by the City of Eagleville, Tennessee as follows:

A. That the following territory is hereby annexed and incorporated into boundaries of the City of Eagleville, to be effective as of \_\_\_\_\_, 2026, to wit:

[Parcel #120-46.00-000, 93.21 Acres Located on the Southwest Corner of College Grove Road and Highway 41A]

B. That the plan of services for this territory has been adopted by Resolution 2026-002.

C. That the City Recorder shall cause a copy of this resolution, as well as the adopted plan of services, to be forwarded to the Mayor of Rutherford County.

D. That a signed copy of this resolution shall be recorded with the Rutherford County Register of Deeds, and a copy shall also be sent to the Tennessee Comptroller of the Treasury and the Rutherford County Property Assessor.

E. That a signed copy of this resolution, as well as the portion of the plan of services related to emergency services and a detailed map of the annexed area, shall be sent to any affected emergency communication district.

F. That a revised map of the voting precincts shall be sent to the office of local government and to the office of management information services for the Tennessee General Assembly, following adoption of this resolution.

G. That the Tennessee Department of Revenue shall be notified, for the purpose of tax administration, that the annexation took place.

**WHEREUPON**, the Mayor declared the resolution adopted, affixed a signature and the date thereto, and directed that the same be recorded.

\_\_\_\_\_  
Chad Leeman, Mayor Date

\_\_\_\_\_  
Christina Rivas, City Recorder Date

Approved as to Form and **[Legality]** this \_\_\_\_ day of \_\_\_\_\_, 2026

\_\_\_\_\_  
Stephen J. Aymett, Jr, City Attorney

Item 11b Resolution 2026-004 Accept and Adopt Birch Traffic Study  
Regarding Speed Limits on Highway 41A South and Highway 99  
(New Salem)

**RESOLUTION No. 2026-004**

**A RESOLUTION TO ACCEPT AND ADOPT THE TRAFFIC STUDY WITH REGARD TO SPEED LIMITS  
AS SUBMITTED BY BURCH TRANSPORTATION FOR THE CITY OF EAGLEVILLE, TENNESSEE**

**WHEREAS**, the City Council of the City of Eagleville, Tennessee recognizes the importance of traffic safety;

**WHEREAS**, Burch Transportation has completed a comprehensive study titled "**Speed Limit Study**," as detailed in the attached report (Appendix A);

**WHEREAS**, the study provides valuable data and analysis on current traffic speeds, terrain, crash statistics and speed distribution;

**WHEREAS**, the findings directly support the City of Eagleville's responsibility for public safety by enacting speed limits that serve our growing community and increased traffic flow;

**THEREFORE, BE IT RESOLVED** that the City Council of the City of Eagleville formally accepts and adopts the study titled "**Speed Limit Study**" as presented;

**BE IT FURTHER RESOLVED** that the findings and recommendations within the study be adopted for consideration in future planning and policy development;

**BE IT FINALLY RESOLVED** that this resolution takes effect immediately upon passage.

---

**Chad Leeman, Mayor**

---

**Attested by: Christina Rivas, City Recorder**

**Approved as to Form**  
this \_\_\_\_\_ day of \_\_\_\_\_, 2026

---

**Stephen Aymett, City Attorney**

City of Eagleville, Tennessee

# SPEED LIMIT STUDY

S Main Street and  
New Highway 99

*December 2025*



# CONTENTS

## 1.0 INTRODUCTION P.1

- 1.1 Existing Speed Limits
- 1.2 Speed Setting Factors

## 2.0 SPEED FACTORS P.4

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- 2.2 Roadway Characteristics
- 2.3 Geographic Context
- 2.4 Crash Experience
- 2.5 Speed Distribution
- 2.6 Speed Trends

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- 3.2 Summary – New Highway 99

# 1.0

## INTRODUCTION

The City of Eagleville is organized around the crossroads intersection of Main Street (US 41A, State Route 16) and State Route 269/99. Both of these routes are classified by TDOT as rural minor arterials, meaning that they are designed and intended to carry higher volumes of traffic and usually at faster speeds. However, the strict mobility-focused role of these roads changes when drivers approach the commercial center where access and slower speeds become more important.

Like all cities, Eagleville desires safe streets and has indicated concerns with speeding on these primary roads. Specifically, this study was commissioned to address speeds and the speed limits on two road segments, S Main St south of Eagleville and New Hwy 99 east of Eagleville.

As an incorporated city, Eagleville has the authority to set the speed limits on these state routes and is conducting this engineering study in accordance with state law (see TCA § 55-8-153-c-1-A, B).



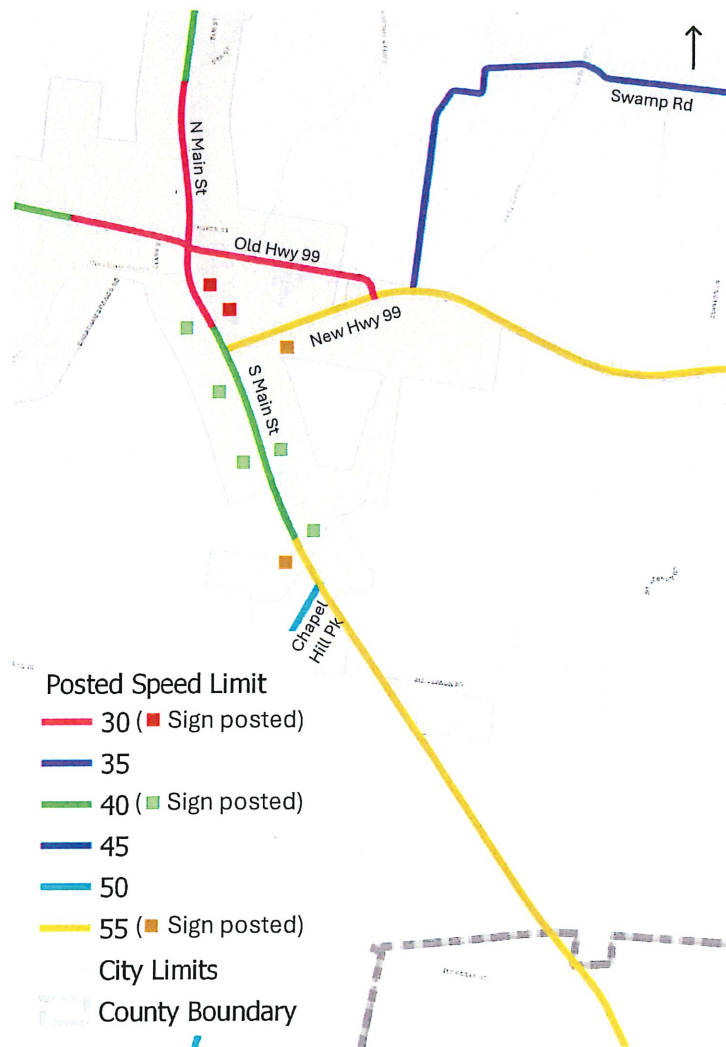
**Figure 1.** The city limits and functional classifications of roads in Eagleville, TN. *Source: TDOT.* The approximate study segments are dotted.

## 1.1 EXISTING SPEED LIMITS

The purpose of a speed limit is to communicate to drivers the maximum safe speed for driving under normal conditions. It is incumbent on drivers to slow down further under unusual conditions (weather, low visibility, adverse road conditions, the presence of traffic or other road users – pedestrians, bicyclists – etc.).

Normal conditions are defined as portions of the corridor and times of the day when congestion or traffic control does not have a major impact on the driver’s selection of a speed. Thus, the speed limit is to be set for these “free-flow” conditions so that the regulation is more consistent with the roadway context and geometry.

An appropriate speed limit is one that both contributes to safety for every road user and establishes speeds that are seen as reasonable, therefore achieving compliance.



**Figure 2.** Existing speed limits by segment and locations of posted speed limit signs. Source: TDOT TRIMS and field observations.

## 1.2 SPEED SETTING FACTORS

The *Manual on Uniform Traffic Control Devices* (MUTCD) sets forth six factors which are to be considered when setting speed limits. These are:

### 1. ROADWAY ENVIRONMENT

Describes the nature of the road and its users.



### 2. ROADWAY CHARACTERISTICS

Design features that influence speed.

### 3. GEOGRAPHIC CONTEXT

Contributing factors of the surrounding land area.



### 4. REPORTED CRASH EXPERIENCE

Considers how safety has been influenced by speed.

### 5. SPEED DISTRIBUTION

Quantifies drivers' comfort with speed.

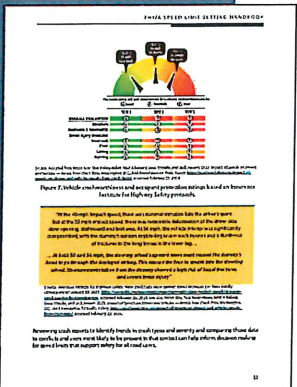
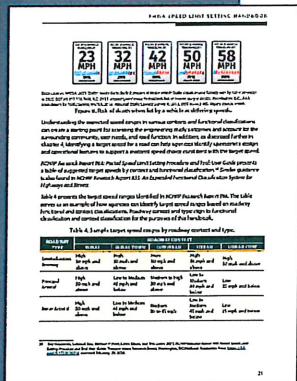
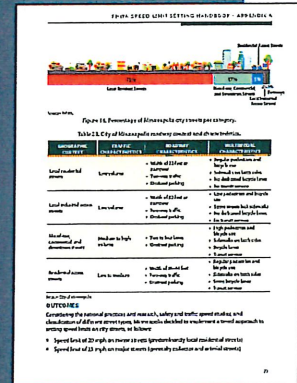
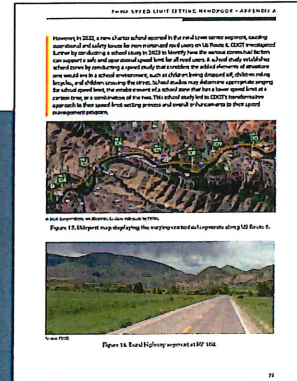


### 6. PAST SPEED TRENDS

Looks at trends which predict where speeds are headed.

A subsequent document published by the Federal Highway Administration, the *Speed Limit Setting Handbook* (Report #FHWA-SA-24-063) was published in January 2025 and further defines each of these six factors. This investigation into Eagleville's speed limit condition follows the guidance of FHWA's *Handbook*.

The *Speed Limit Setting Handbook* also contains background information like definitions, basic study principles, and regulatory considerations that should be reviewed as a precursor to this report.



# 2.0

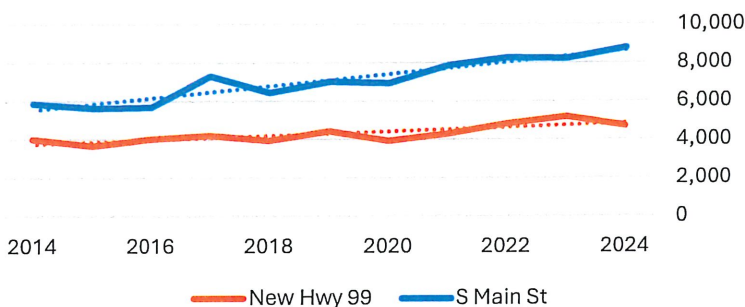
## SPEED FACTORS

### 2.1 Roadway Environment

The roadway environment factors are similar for both roads:

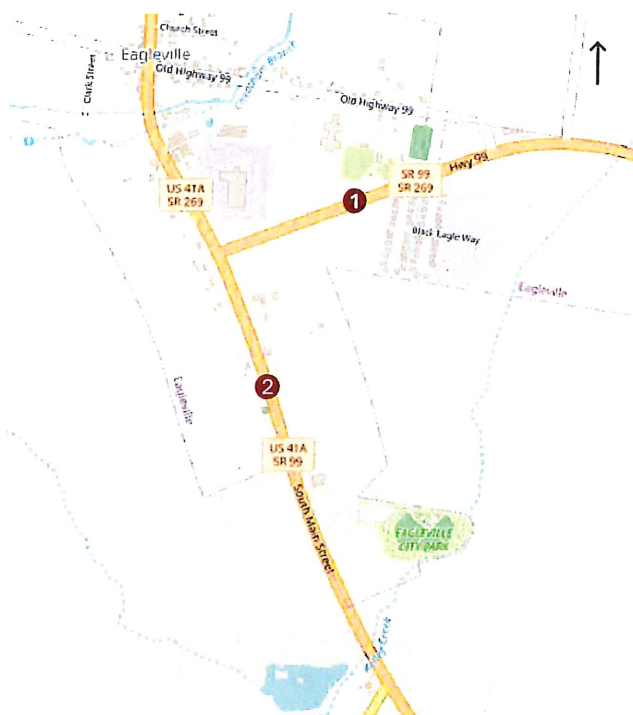
- Both are rural minor arterials
- Driveway access density is low, reflecting the large-lot rural condition
- No transit service and low pedestrian and bicycle activity
- No curbside activity
- Both roads under capacity, but S Main St traffic is higher and growing faster.

**Figure 3.** 10-year traffic trends (average annual daily traffic). S Main St traffic (blue) is growing at 4.6% annually, more than double the 2.0% rate on New Hwy 99. Traffic volumes are still not high enough to really impact travel speeds.  
Data source: TDOT



**Figure 4.** Locations and select volume data from special counts made on Thursday, October 2, 2025.

Free-flow <sup>4</sup> speed data	New Hwy 99	S Main St
	1	2
AM Peak Hour Volume	286	824
PM Peak Hour Volume	444	872
24-Hour Volume	4,625	10,154
Truck %	4%	4%



## 2.2 Roadway Characteristics

The roads have many similarities in roadway characteristics as well:

- Two-lane highways with 12' lanes and wide (10-12') paved shoulders
- Left turn lanes only at a few key intersections
- Generally, no passing allowed
- Few warning and no advisory speed conditions
- No traffic signals or mainline stop conditions
- Large roadside setbacks
- Some street lighting
- No significant sight distance obstructions or horizontal or vertical curvature

**Above.** *Wide pavement, open roadsides, and sparse land use results in the rural context still prevalent on these roads in the outer areas of the city limits. (On S Main St)*

**Below.** *New development, a center turn lane, and lighting all contribute to a less rural (and slower) context. (On New Hwy 99)*



## 2.3 Geographic Context

Both roads have the same rural context, but here are a few differences which might impact speeds:

- New Hwy 99 has a few more new residential developments directly along the corridor.
- The Eagleville school complex is served more directly from New Hwy 99.
- S Main St has more commercial property including the Eagleville Market and several rural-oriented businesses.

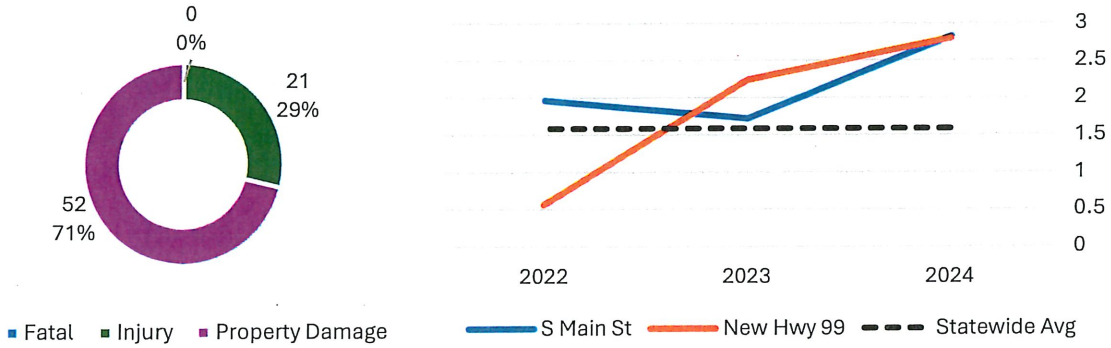
- City Park is located off of S Main Street. However, there are no land uses on either road which produce any notable amount of pedestrian or biking trips.



*New Hwy 99 has seen a few developments like this one, but with limited impact to the rural context.*

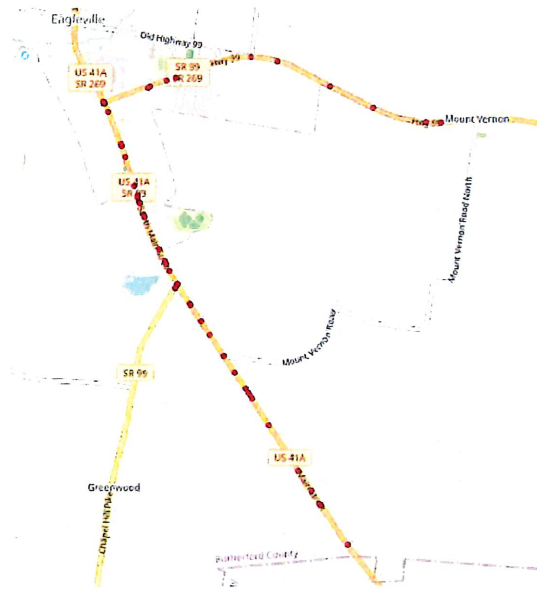
## 2.4 Crash Experience

Speed is often at least a partial factor in crashes, and safety is an important part of the speed limit recommendations.



**Figure 5 (Above).** Crash severity: Combined routes, 2022-2024. *Data Source: TDOT.* With 71% of crashes being property damage only, these routes are exactly at the statewide average for severity. No fatalities were documented during these years.

**Figure 6 (Above right).** Crash rates by route, 2022-2024. *Data Source: TDOT.* Crash rates are growing, and significantly exceeded the statewide average rate for similar roads in 2024.



**Figure 7 (Right).** Crash locations, 2022-2024. *Data Source: TDOT.* Crashes are fairly evenly distributed, though hotspots existed on S Main St at the New Hwy 99 intersection (25 crashes), the Chapel Hill Pike intersection (17 crashes), and the Eagleville Market driveways (5 crashes).

The northbound approach to Chapel Hill Pike on S Main Street. The speed limit is currently 55 mph here and the intersection is the second most frequent crash location.



## 2.5 Speed Distribution

Traditionally considered the best way to determine prudent and reasonable speed limits, the free-flow speed of traffic is still an important factor in setting speed limits.

Free-flow <sup>4</sup> speed data	New Hwy 99	S Main St
	1	2
Average speed	49.5	43.0
50 <sup>th</sup> % speed	49.6	42.7
85 <sup>th</sup> % speed	55.2	47.8
Pace speed	41-50	38-47
USLIMITS <sup>5</sup>	55	45

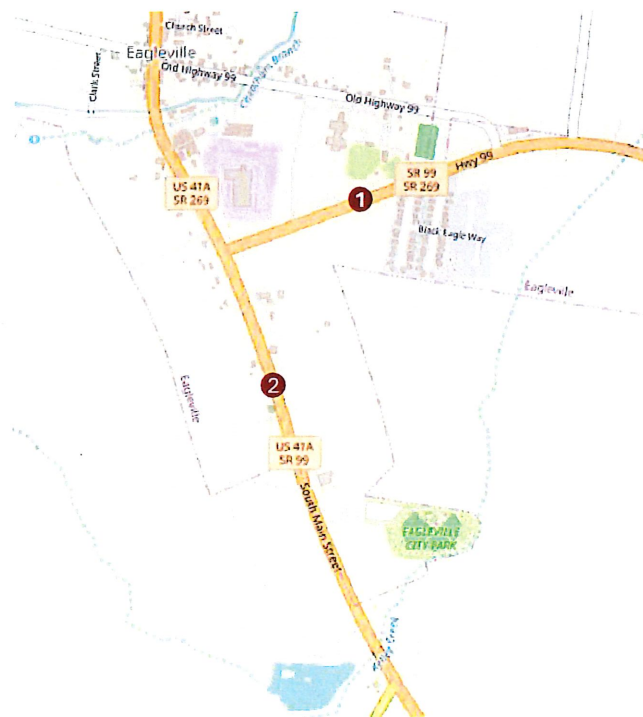


Figure 8. Locations of speed data collected by tube counts on Thursday, October 2, 2025.

## 2.6 Speed Trends

Cell phone data gives us a picture of the history of overall speeds on these roads.

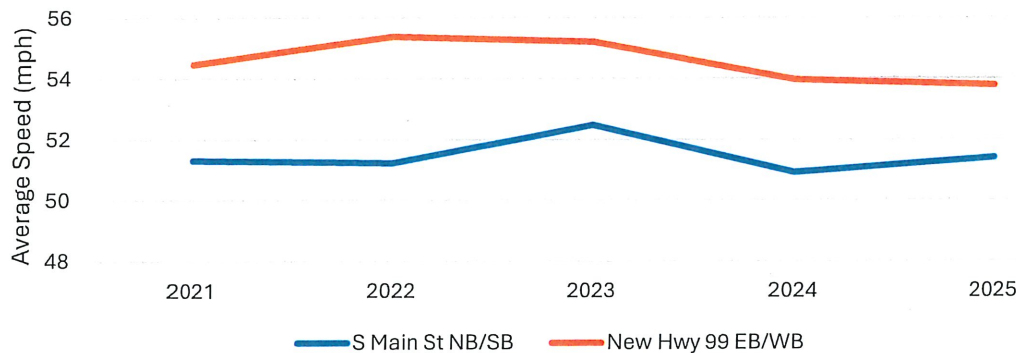


Figure 9. Average Speed Trend, 2021-2025.

These are the average speeds during the period 12:00 AM – 5:00 AM during every day of the year from 2021-October 2025 over the whole length of the study segments. A very slight decreasing speed trend shows that land use and other conditions affecting speeds have not changed much over the past five years. *Data source: RITIS*

<sup>4</sup>Free-flow speed conditions estimated to be all hours except 7:00-10:00 AM and 2:00-7:00 PM.

<sup>5</sup>USLIMITS is FHWA's expert-system tool to suggest reasonable, safe, and consistent speed limits.

# RECOMMENDATIONS

# 3.0

## 3.1 Summary – S Main Street

Generally, this segment of US 41A stretching across the Rutherford-Bedford County line is a typical rural two-lane highway, designed for speeds of at least 55 mph. The statutory speed limit of 55 mph is appropriate for much of this segment. However, this road also serves as Eagleville’s main street, and as such, the speed limit slows to 30 mph through the core business district area, also appropriate.

In between the 55 mph and 30 mph zones, a transition is advisable as drivers naturally slow down upon entering the more developed area of Eagleville. Based on the six factors presented here, it is recommended that the existing 40 mph speed limit be extended approximately 0.3 mile south with signage located approximately even with the Eagleville signage south of Chapel Hill Pike. South of this location, the speed limit should remain at 55 mph to the Bedford County line.

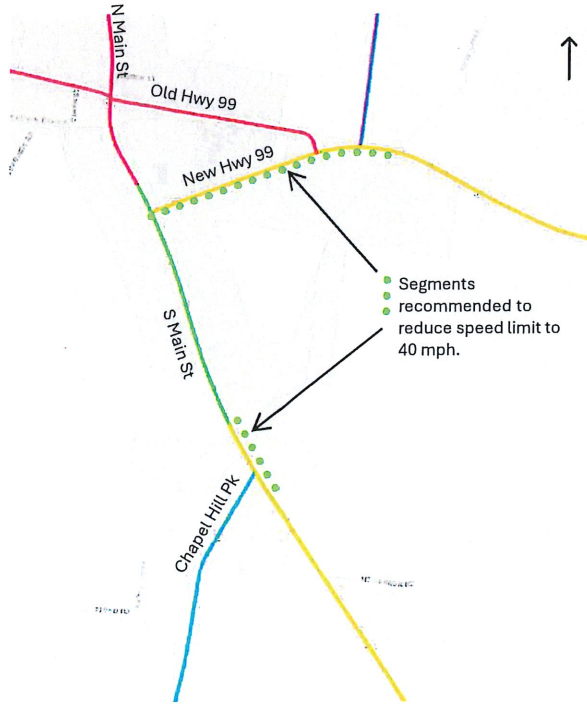



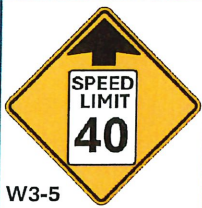
Figure 10. Recommended speed limit changes.

## 3.2 Summary – New Highway 99

This highway between Rockvale and Eagleville remains rural and should mostly retain its 55 mph speed limit. However, just west of Kelley Creek, development patterns change, and drivers begin entering a more suburban area. Eagleville School is located here (with a 25 mph school speed zone) as well as the stop condition at S Main Street. For these reasons, it is recommended that New Highway 99, from approximately Kelley Creek to S Main Street have a reduced posted speed limit of 40 mph. The existing 25 mph school speed zone should remain in effect.



The reduced speed ahead signs should be used anytime the speed limit reduction is 10 mph or more. The sign style (R2-5a) in use on S Main St, however, has been discontinued, and should be replaced with the new W3-5 style.



W3-5

Item 11c Approve or Deny Resolution 2026-008 Ratification of City  
Accepted Streets



**ATTACHMENT A  
APPROVED STREETS**

**City Roads**

Cheatham Springs Road (from 41A to Eagleville City Limits end)

Cherry Street

Church Street

Clark Street

College Grove Road (from 309 College Grove Rd west to the Rutherford/Williamson County Line)

Deer Valley Drive.

Eaglecrest Drive

Elm Street

Falcon Crest Drive

Hillcrest Drive

Iris Drive

King Drive

Nutcracker Drive

Oak Street

Old Hwy 99

Poplar Drive

Proud Eagle Drive

Ronnie Hill Avenue

Spring Street

Walnut Street

West Webb Road (inside City Limits only)

**State Maintained Roads**

Allisona Road

Highway 41A

Highway 99 (from 41A to Eagleville City Limits)

North Main Street

South Main Street

**ATTACHMENT B**  
**CITY STREETS TO BE ACCEPTED**

Item 11d      Approve or Deny Ordinance 2026-002 Speed Limit Policy  
(First Reading)

**ORDINANCE 2026-002**

**AN ORDINANCE TO ESTABLISH SPEED LIMITS ON PUBLIC STREETS IN THE CITY OF EAGLEVILLE, TENNESSEE AMENDING MUNICIPAL CODE CHAPTER 3, SECTION 15-301**

**WHEREAS**, the Mayor and Council of the City of Eagleville desire to reaffirm current speed limits and establish safe speed limits for vehicles traveling in the City, and

**WHEREAS**, Chapter 3, Section 15-301 of the Municipal Code of the City of Eagleville, states that a speed limit of 30 miles per hour will apply in the city, and

**WHEREAS**, the Eagleville Council has reviewed traffic conditions and has determined that the normal speed limit should be 20 miles per hour in the city except where conditions differ and official signs have been posted indicating other speed limits, and

**WHEREAS**, any street that is not noted in this ordinance will hereby be set at 20 miles per hour; and

**WHEREAS**, the following list of Eagleville Streets is hereby ratified and may be amended as needed with speed limits to be established as follows:

<b>Neighborhoods</b>	<b>Street Name</b>	<b>Speed Limit</b>	<b>Notes</b>
<b>Local Roads</b>	Cheatham Springs Rd	30	
	Church St	20	
	Clark St	20	
<b>Eagle View</b>	Eagle View Dr	20	
	Black Eagle Way	20	
	Golden Eagle Ct	20	
	Gold Talon Ct	20	
	Hawkeye Ct	20	
<b>Eaglecrest</b>	Eaglecrest Dr	20	
	Proud Eagle Dr	20	
	Falcon Crest Dr	20	

Deer Valley	Deer Valley Dr	20	
Hillcrest	Hillcrest Dr	20	
	Poplar Dr	20	
	Spring St	20	
	Iris Dr	20	
	Cherry St	20	
King	King Dr	20	
Newtown	Oak St	20	
	Walnut St	20	
	Elm St	20	
	Old Hwy 99	30	
	Ronny Hill Ave. (park entrance)	5	
<b>State Highways</b>	Allisona Rd	30	41A to 129 Allisona
	Allisona Rd	40	129 Allisona Rd to Horton Highway
	Chapel Hill Pk	50	41A to Marshall County Line
	Horton Hwy	55	From Williamson County Line to Marshall County Line
	North Main St	30	Allisona to 577 N. Main
	North Main St	40	577 to Kelley Road
	South Main St	30	Allisona to 468 S. Main
	South Main St	40	468 S. Main to 1535 S. Main
	State Hwy 41A North	55	Kelley Road to Williamson County Line
	State Hwy 41A South	55	1535 S. Main to Bedford County Line
	State Hwy 99 (New Salem)	40	41A S to 15299 Hwy 99

Now, therefore:

**BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF EAGLEVILLE,  
TENNESSEE AS FOLLOWS:**

Section 1. The above speed limits are approved and will be enforced.

Section 2. Penalties per the Tennessee Code Annotated and the Eagleville Municipal Code and Ordinances shall be imposed for each violation of this ordinance.

Section 3. This ordinance shall take effect fifteen days after its final passage and the posting of appropriate signs, the public welfare requiring it.

Approved by the Eagleville City Council on:

Approved:

---

Chad Leeman, Mayor

ATTEST:

---

Christina Rivas, City Recorder

Passed First Reading:

Passed Second Reading:

Public Hearing Held:

APPROVED AS TO FORM:

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J. Stephen Aymett, Jr., City Attorney

Item 11e      Approve or Deny Ordinance 2026-005 Amendment to Fiscal  
Year 2025 2026 Budget (First Reading)

**ORDINANCE 2026-005**

**AN ORDINANCE OF THE CITY OF EAGLEVILLE, TENNESSEE TO AMEND  
ORDINANCE 2025-005, SAME BEING THE ORDINANCE ADOPTING THE ANNUAL  
BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 TO JUNE 30, 2026**

**NOW THEREFORE BE IT ORDAINED BY THE CITY OF EAGLEVILLE, TENNESSEE,  
AS FOLLOWS:**

**SECTION 1.** That Ordinance 2025-005, same being the budget appropriation ordinance for the 2025-2026 fiscal year, be and the same is hereby amended by adding (subtracting) the amounts specified herein to certain revenue and expenditure appropriations as follows:

**GENERAL FUND**

**Revenues and Other Sources:**

From projected fund balance on June 30, 2026	<u>\$ 450,000</u>
<b>Total Change in Revenues</b>	<b>\$ 450,000</b>

**Expenditures and Other Uses:**

Transfer to Capital Projects Fund	<u>\$ 450,000</u>
<b>Total Change in Expenditures</b>	<b>\$ 450,000</b>

**CAPITAL PROJECTS FUND**

**Revenues and Other Sources:**

Transfer from General Fund	\$ 450,000
----------------------------	------------

**Expenditures and Other Uses:**

Park Improvements	\$ 225,000
Former Police/Fire Building Site - Parking Lot Improvements	<u>\$ 225,000</u>
<b>Total Change in Expenditures</b>	<b>\$ 450,000</b>

**STATE STREET AID FUND**

**Revenues and Other Sources:**

From unreserved fund balance \$ 35,830

**Expenditures and Other Uses:**

Capital – Resurfacing New Town Streets \$ 19,207

Miscellaneous Other Expenses \$ 16,623

**Total Change in Expenditures \$ 35,830**

**SECTION 3.** That pursuant to T.C.A. Section 6-22-124 (C), sufficient unappropriated revenue is available in the General Fund to the increased appropriations proposed under Ordinance 2026-005.

**SECTION 4.** That this budget amendment fulfills the requirements of the Municipal Budget Law of 1982 (T.C.A Section 6-56-208).

**SECTION 5.** That this ordinance shall take effect from and after its final passage, or fifteen days after it first passage, whichever occurs later, the public welfare requiring it.

**APPROVED:**

\_\_\_\_\_  
Chad Leeman, Mayor

**ATTEST:**

**APPROVED AS TO FORM:**

\_\_\_\_\_  
Christina Rivas, City Recorder

\_\_\_\_\_  
Stephen Aymett, City Attorney

First Reading: \_\_\_\_\_

Second Reading: \_\_\_\_\_

Public Hearing: \_\_\_\_\_

**FORMER POLICE/FIRE BUILDING SITE  
PARKING LOT IMPROVEMENTS**

**From:** Michael Walker <walkerhood@gmail.com>  
**Date:** Friday, April 10, 2026, at 9:05 AM  
**To:** Hellyn Riggins <hriggins@eaglevilletn.gov>  
**Cc:** Will Owen <WOwen@griggssandmaloney.com>  
**Subject:** Parking Lot Resurfacing Budget - Financial Recommendation

Hellyn,

I have reviewed Will's proposal (which follows) for construction of the parking lot on the former Fire/Police site next to the City Hall. While some minor tweaking of the attached layout may be warranted, overall, I think the plan is a solid capital investment and will improve/expand parking for both City Hall and Downtown. And to do nothing and leave the site as is for another year or longer in its current abandoned condition does not seem to be wise as construction costs will likely increase with delays.

The additional parking lot cost (from the current proposed funding of \$160,000 to \$225,000) will require an adjustment in the proposed amendment to the current FY 2026 budget that will be considered on first reading by the City Council at the April 23, 2026, meeting. As the project is a "non-reoccurring" expense, and the projected fund balance in General Fund still meets the desired criteria of maintaining a balance more than next year's (FY 2027) proposed budget, I believe that the City can afford increasing the proposed amendment transfer to the Capital Projects Fund from \$400,000 to \$450,000. Funding would be allocated as follows:

- Park Improvements - \$225,000
- Parking Lot Improvements - \$225,000.

The repairs to City Hall currently underway and needed (\$15,000) can be funded from the projected fund balance in the Capital Projects Fund on June 30, 2027. This will decrease the amount from greater than \$49,000, down to \$34,000. This still provides some cushion for unanticipated costs that may occur in that fund next fiscal year.

Please let me know if you have any questions or need additional information.

**Michael W. (Mike) Walker**  
Financial/Management Consultant  
City of Eagleville, Tennessee

walkerhood@gmail.com  
615-306-9484

**From:** Will Owen <WOWen@griggsmaloney.com>  
**Date:** Thursday, April 9, 2026, at 1:19 PM  
**To:** Michael Walker <walkerhood@gmail.com>  
**Cc:** Hellyn Riggins <higgins@eaglevilletn.gov>  
**Subject:** RE: Parking Lot Resurfacing Budget - COST ESTIMATE

Hellyn and Mike,

Per recent discussions with Hellyn, I have explored some possible cheaper options for expanding public parking in the vicinity of City Hall.

I have toyed with several layouts and wanted to send one of them over for you guys to take a look at.

This option is likely one of the cheapest options that would still provide a meaningful number of parking stall additions while keeping a paved surface (i.e. we are all fairly confident that a gravel parking area is not desired by any of the Council members and isn't consistent with staff's desire for that area either).

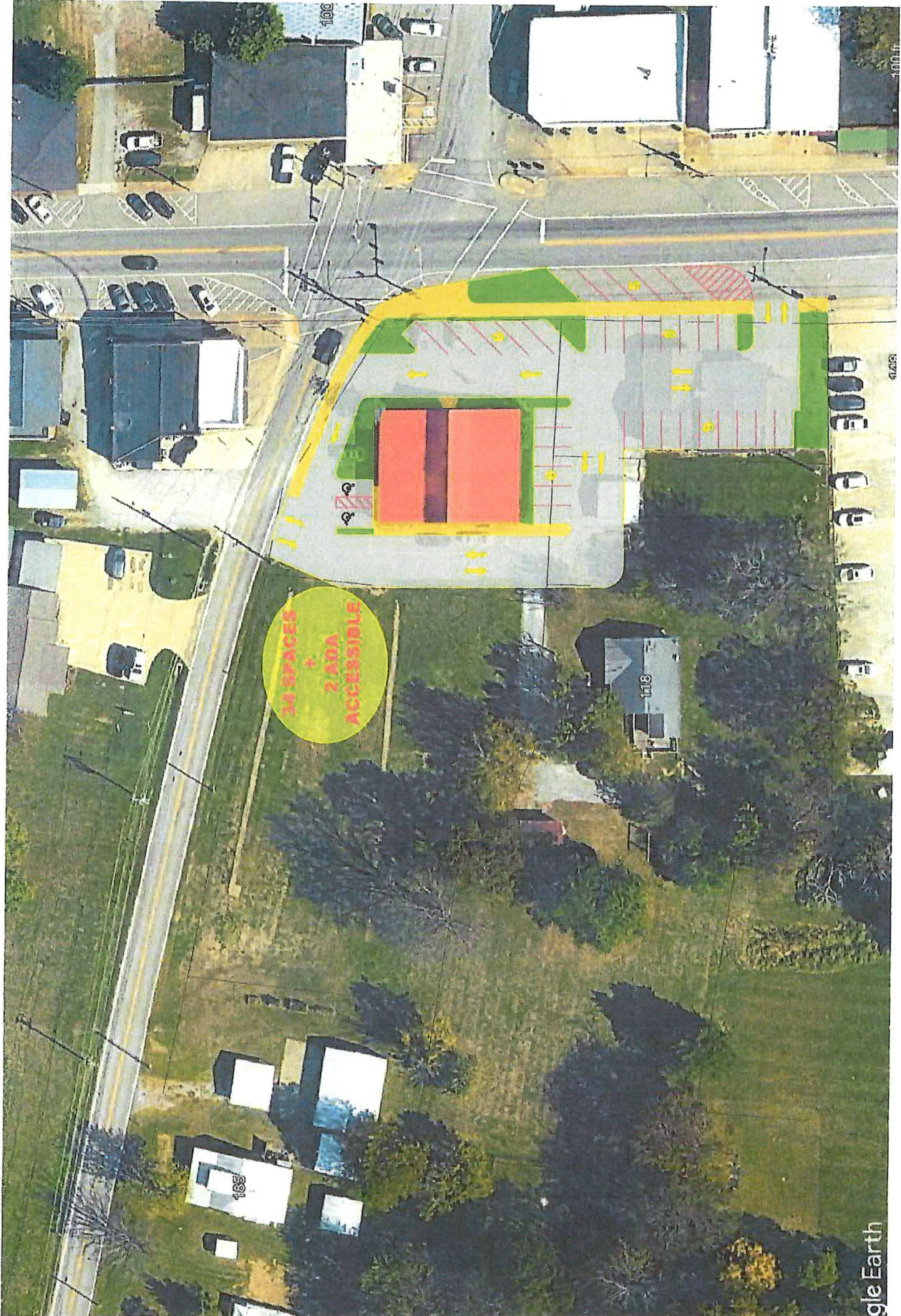
This option takes full advantage of the existing asphalt footprint and former building footprint so there isn't a great deal of costs associated with fill material for grading or base stone. It results in 34 additional spaces plus 2 handicap spaces. The construction cost estimate I have derived on this option is \$185,000 and that includes a 15% contingency. I suspect bids might come in less than that number but for budget purposes I'd like to keep that as the number for now.

I would recommend an additional \$35,000 for incidentals (i.e. design, bidding, permitting, contract admin) and \$5,000 for inspection.

That would get us to a total project cost of approximately \$225,000.

**GRIGGS & MALONEY, INC.**  
**745 S. CHURCH ST, STE 205**  
**MURFREESBORO, TN 37130**

**Will Owen, P.E., C.F.M.**  
Principal  
OFFICE: 615-895-8221  
FAX: 615-895-0632  
**WOWEN@GRIGGSANDMALONEY.COM**  
**WWW.GRIGGSANDMALONEY.COM**



Item 11f

Approve or Deny Ordinance 2026-006 Budget Ordinance for  
Fiscal Year 2026 2027

**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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Ordinance No. 2026-006

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:

General Fund Revenues	2024-2025	2025-2026	2026-2027
	Actual	Projected	Proposed
Local Taxes	\$ 1,554,822	\$ 1,657,099	\$ 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	136,150	119,550
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 1,967,224</b>	<b>\$ 2,145,982</b>	<b>\$ 2,049,815</b>
<b>Appropriations</b>			
<b>Expenditures</b>			
General Government	\$ 585,873	\$ 571,881	\$ 600,683
Police	298,664	401,267	445,876
Fire	439,137	490,455	553,898
Parks and Recreation	101,289	136,552	149,953
Transfers to other Funds	455,672	704,000	299,000
<b>Total Appropriations</b>	<b>\$ 1,880,635</b>	<b>\$ 2,304,155</b>	<b>\$ 2,049,410</b>
<b>Change in Fund Balance</b>	<b>\$ 86,589</b>	<b>\$ (158,173)</b>	<b>\$ 405</b>
<b>Beginning Fund Balance</b>	<b>\$ 2,229,472</b>	<b>\$ 2,316,061</b>	<b>\$ 2,157,887</b>
<b>Ending Fund Balance</b>	<b>\$ 2,316,061</b>	<b>\$ 2,157,887</b>	<b>\$ 2,158,292</b>
<b>Ending Fund Balance as % of Appropriations</b>	<b>123%</b>	<b>94%</b>	<b>105%</b>

State Street Aid Fund Revenues	2024-2025	2025-2026	2026-2027
	Actual	Projected	Proposed
Gas taxes	\$ 28,555	\$ 28,600	\$ 28,600
Interest income	8,514	9,250	3,000
Transfers from other funds	50,000	50,000	75,000
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 87,069</b>	<b>\$ 87,850</b>	<b>\$ 106,600</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>\$ (222,780)</b>	<b>\$ 31,500</b>
<b>Beginning Fund Balance</b>	<b>\$ 278,979</b>	<b>\$ 329,976</b>	<b>\$ 107,196</b>
<b>Ending Fund Balance</b>	<b>\$ 329,976</b>	<b>\$ 107,196</b>	<b>\$ 138,696</b>
<b>Ending Fund Balance as % of Appropriations</b>	<b>915%</b>	<b>35%</b>	<b>185%</b>

Capital Projects Fund	2024-2025	2025-2026	2026-2027
Revenues	Actual	Projected	Proposed
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>

Debt Service Fund	2024-2025	2025-2026	2026-2027
Revenues	Actual	Projected	Proposed
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>

Sewer Fund	2024-2025	2025-2026	2026-2027
Revenues	Actual	Projected	Proposed
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>

Developmental Impact Fund	2024-2025	2025-2026	2026-2027
Revenues	Actual	Projected	Proposed
Interest Income	\$ -	\$ 120	\$ 1,000
Residential & Nonresidential fees	-	36,297	219,360
<b>Total Revenues and Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 36,417</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>\$ 36,417</b>	<b>\$ 220,360</b>
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,417</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 36,417</b>	<b>\$ 256,777</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 2026, the governing body estimates balances/(deficits) as follows:

General Fund	\$ 2,158,292
State Street Aid Fund	\$ 138,696
Capital Projects Fund	\$ 34,452
Debt Service Fund	\$ 323,094
Sewer Fund	\$ 2,591,827
Developmental Impact Fund	\$ 256,777

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

ATTEST:

\_\_\_\_\_  
Christina Rivas, City Recorder

PASSED FIRST READING:

\_\_\_\_\_  
PASSED SECOND READING:

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 Repayment		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	Transfers-In		Transfers-Out	Total				
General Fund	\$ 2,067,735	\$ 2,049,815	\$ -	\$ 2,049,815	\$ 1,750,410	\$ 299,000	\$ 2,049,410	\$ 405	\$ 2,068,140	100.91%
State Street Aid	105,626	31,600	75,000	106,600	75,100	-	75,100	31,500	137,126	182.59%
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	36,417	220,360	-	220,360	-	-	-	220,360	256,777	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>\$ 299,000</b>	<b>\$ 4,464,251</b>	<b>\$ 299,000</b>	<b>\$ 4,765,869</b>	<b>\$ (301,618)</b>	<b>\$ 3,846,700</b>	

Enterprise Fund	Estimated Beginning Net Position July 1	Revenues		Total	Expenses ** (exclude capital projects and debt principal payments)		Total	Increase or (Decrease) in Net Position	Estimated Ending Net Position June 30
		Revenues	Transfers-In		Transfers-Out	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	\$ 2,157,887
State Street Aid	107,196
Capital Projects	708,386
Debt Service	377,491
Developmental Impact	36,417

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>			<b>\$ 163,710</b>	<b>- \$</b>	<b>65,484 \$</b>	<b>16,371 \$</b>	<b>- \$</b>	<b>16,371</b>	
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>			<b>\$ 6,509,400</b>	<b>- \$</b>	<b>6,411,847 \$</b>	<b>99,972 \$</b>	<b>166,054 \$</b>	<b>266,026</b>	
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>			<b>\$ 1,792,000</b>	<b>- \$</b>	<b>1,459,285 \$</b>	<b>34,850 \$</b>	<b>36,382 \$</b>	<b>71,232</b>	
<b>Total Outstanding Debt for the Municipality</b>			<b>\$ 8,465,110</b>	<b>- \$</b>	<b>7,936,616 \$</b>	<b>151,193 \$</b>	<b>202,436 \$</b>	<b>353,629</b>	

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

	2024-2025 Actual	2025-2026 Budget	2025-2026 Actual YTD	2025-2026 Under (Over)	2025-2026 Projection	2026-2027 Proposed
<b>GENERAL FUND</b>						
Revenues	\$ 1,967,223	\$ 1,901,870	\$ 1,519,231	\$ 382,639	\$ 2,145,982	\$ 2,049,815
Expenditures	1,880,635	1,901,214	1,102,692	798,522	2,304,155	2,049,410
<b>Net Change</b>	\$ 86,589	\$ 656	\$ 416,540	\$ (415,883)	\$ (158,173)	\$ 405
Fund Balance (Beginning)	\$ 2,229,472	\$ 2,316,061	\$ 2,316,061	\$	\$ 2,316,061	\$ 2,157,887
Fund Balance (Ending)	\$ <b>2,316,061</b>	\$ 2,316,717	\$ 2,732,600	\$ -	\$ 2,157,887	\$ 2,158,292
<b>STATE STREET AID FUND</b>						
Revenues	\$ 37,069	\$ 33,000	\$ 27,298	\$ 5,702	\$ 37,850	\$ 31,600
Expenditures	36,072	274,800	36,668	238,132	310,630	75,100
Revenues over Expenditures	997	(241,800)	(9,371)	(232,429)	(272,780)	(43,500)
Transfer from General Fund	50,000	50,000	25,000	25,000	50,000	75,000
<b>Net Change</b>	\$ 50,997	\$ (191,800)	\$ 15,629	\$ (207,429)	\$ (222,780)	\$ 31,500
Fund Balance (Beginning)	\$ 278,979	\$ 329,976	\$ 329,976	\$ -	\$ 329,976	\$ 107,196
Fund Balance (Ending)	\$ <b>329,976</b>	\$ 138,176	\$ 345,605	\$ -	\$ 107,196	\$ 138,696
<b>DEBT SERVICE FUND</b>						
Revenues	\$ 8,322	\$ 5,000	\$ 6,267	\$ (1,267)	\$ 8,500	\$ 4,000
Expenditures	16,371	282,397	282,397	-	282,397	282,397
Revenues over Expenditures	(8,049)	(277,397)	(276,130)	(1,267)	(273,897)	(278,397)
Transfer from General Fund	239,000	204,000	102,000	102,000	204,000	224,000
<b>Net Change</b>	\$ 230,951	\$ (73,397)	\$ (174,130)	\$ 100,733	\$ (69,897)	\$ (54,397)
Fund Balance (Beginning)	\$ 216,437	\$ 447,388	\$ 447,388	\$	\$ 447,388	\$ 377,491
Fund Balance (Ending)	\$ <b>447,388</b>	\$ 373,991	\$ 273,258	\$ -	\$ 377,491	\$ 323,094

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

	2024-2025 Actual	2025-2026 Budget	2025-2026 Actual YTD	2025-2026 Under (Over)	2025-2026 Projection	2026-2027 Proposed
<b>CAPITAL PROJECTS FUND</b>						
Revenues	\$ 7,554,974	\$ 1,205,000	\$ 6,978	\$ 1,198,022	\$ 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)	(109,130)	(182,100)	(108,219)	(673,934)
Transfer from Other Sources	166,672	-	-	-	450,000	-
<b>Net Change</b>	\$ 110,623	\$ (291,230)	\$ (109,130)	\$ (182,100)	\$ 341,781	\$ (673,934)
Fund Balance (Beginning)	\$ 255,982	\$ 366,605	\$ 366,605	\$	\$ 366,605	\$ 708,386
Fund Balance (Ending)	\$ 366,605	\$ 75,375	\$ 257,475	\$	\$ 708,386	\$ 34,452
<b>SEWER FUND</b>						
Operating Income	\$ 226,235	\$ 234,200	\$ 162,022	\$ 72,178	\$ 238,800	\$ 246,300
Operating Expenses	185,395	196,500	125,597	70,903	197,024	207,125
Operating Income (Loss)	40,840	37,700	36,426	1,274	41,776	39,175
Non-Operating Income (Expenses)	(11,588)	(12,248)	(8,480)	(3,768)	(14,248)	(16,382)
Other Income	53,543	311,000	-	311,000	20,000	100,000
<b>Net Change</b>	\$ 82,795	\$ 336,452	\$ 27,946	\$ 308,506	\$ 47,528	\$ 122,793
Net Position (Beginning)	\$ 2,338,712	\$ 2,421,506	\$ 2,421,506	\$	\$ 2,421,506	\$ 2,421,506
Net Position (Ending)	\$ 2,421,506	\$ 2,757,958	\$ 2,449,452	\$	\$ 2,469,034	\$ 2,591,827
<b>DEVELOPMENT IMPACT FUND</b>						
Revenues	\$ -	\$ -	\$ 15,611	\$ -	\$ 36,417	\$ 220,360
Expenditures	-	-	-	-	-	-
Revenues over Expenditures	-	-	15,611	-	36,417	220,360
<b>Net Change</b>	\$ -	\$ -	\$ 15,611	\$ -	\$ 36,417	\$ 220,360
Fund Balance (Beginning)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,417
Fund Balance (Ending)	\$ -	\$ -	\$ 15,611	\$ -	\$ 36,417	\$ 256,777

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

	<b>2024-2025 Actual</b>	<b>2025-2026 Budget</b>	<b>2025-2026 Actual YTD</b>	<b>2025-2026 Under (Over)</b>	<b>2025-2026 Projection</b>	<b>2026-2027 Proposed</b>
<b>REVENUES</b>						
Local Taxes	\$ 1,554,822	\$ 1,458,935	\$ 1,166,130	\$ 292,805	\$ 1,657,099	\$ 1,557,125
Licenses, Fees & Permits	41,741	43,200	14,945	28,256	21,400	37,000
Intergovernmental Revenue	198,083	196,060	173,438	22,622	252,837	252,640
Parks & Recreation	22,245	23,225	25,120	(1,895)	26,495	25,500
Fines & Penalties	28,008	46,000	39,636	6,364	52,000	58,000
Other Revenue	122,325	134,450	99,963	34,487	136,150	119,550
<b>TOTAL REVENUES</b>	<b>\$ 1,967,223</b>	<b>\$ 1,901,870</b>	<b>\$ 1,519,231</b>	<b>\$ 382,639</b>	<b>\$ 2,145,982</b>	<b>\$ 2,049,815</b>
<b>EXPENDITURES</b>						
General Government	\$ 585,873	\$ 586,211	\$ 362,530	\$ 223,681	\$ 571,881	\$ 600,683
Police	298,664	409,489	246,128	163,361	401,267	445,876
Fire	439,137	521,876	273,483	248,393	490,455	553,898
Parks & Recreation	101,289	129,638	93,550	36,088	136,552	149,953
Transfer to State Street Aid Fund	50,000	50,000	25,000	25,000	50,000	75,000
Transfer to Debt Service Fund	239,000	204,000	102,000	102,000	204,000	224,000
Transfer to Capital Projects Fund	166,672	-	-	-	450,000	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,880,635</b>	<b>\$ 1,901,214</b>	<b>\$ 1,102,692</b>	<b>\$ 798,522</b>	<b>\$ 2,304,155</b>	<b>\$ 2,049,410</b>
<b>NET CHANGE</b>	<b>\$ 86,589</b>	<b>\$ 656</b>	<b>\$ 416,540</b>	<b>\$ (415,883)</b>	<b>\$ (158,173)</b>	<b>\$ 405</b>
<b>FUND BALANCE</b>						
Beginning (July 1)	\$ 2,229,472	\$ 2,316,061	\$ 2,316,061	\$ 2,316,061	\$ 2,316,061	\$ 2,157,887
Ending (June 30)	\$ 2,316,061	\$ 2,316,717	\$ 2,732,600	\$ 2,157,887	\$ 2,157,887	\$ 2,158,292

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

	<u>BUDGET FY 2026</u>	<u>PROPOSED FY 2027</u>	<u>INCREASE</u>	<u>% UP</u>
<b>TOTAL BUDGET</b>	\$ 1,901,214	\$ 2,049,410	\$ 148,196	7.8%
<b>EXPENDITURES BY DEPARTMENTS</b>				
General Government	\$ 586,211	\$ 600,683	\$ 14,472	2.5%
Police	409,489	445,876	36,387	8.9%
Fire	521,876	553,898	32,022	6.1%
Park & Recreation	129,638	149,953	20,315	15.7%
Transfer to State Street Aid Fund	50,000	75,000	25,000	50.0%
Transfer to Debt Service Fund	204,000	224,000	20,000	9.8%
<b>TOTAL</b>	\$ 1,901,214	\$ 2,049,411	\$ 148,197	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 Actual YTD	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	910,831	201,169	1,300,000	1,200,000
31800	Business Tax	66,113	65,000	12,507	52,493	65,000	65,000
31980	Liquor by the Drink Tax	38,684	35,000	25,879	9,121	38,000	38,000
31990	Beer Tax	42,409	39,000	26,157	12,843	39,000	39,000
	<b>Total Local Taxes</b>	<b>\$ 1,554,822</b>	<b>\$ 1,458,935</b>	<b>\$ 1,166,130</b>	<b>\$ 292,805</b>	<b>\$ 1,657,099</b>	<b>\$ 1,557,125</b>
	<b>Licenses, Fees &amp; Permits</b>						
32600	Business License	240	100	80	20	100	100
32610	Building Permits	38,828	42,000	14,065	27,936	20,000	35,000
32615	Planning Department Fees	2,200	900	500	400	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>\$ 14,945</b>	<b>\$ 28,256</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)			3,000	(3,000)	11,500	7,500
33500	Online Sales Tax (Telecom Interstate Sales)	725	725	465	260	725	725
33510	State Shared Sales Tax	102,333	100,500	70,100	30,400	104,000	107,750
33320	TVA in lieu of Tax	9,877	9,900	5,474	4,426	10,950	11,000
33530	State Beer Tax	156	360	177	183	360	360
33552	State-City Streets & Transportation Tax	1,385	1,400	904	496	1,480	1,480
33558	State Transportation & Modernization	468	275	387	(112)	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>\$ 173,438</b>	<b>\$ 22,622</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**

	475	125	2,125	(2,000)	2,500	2,500
	34727					
	Pavillion & Field Rent					
110	<b>General Fund</b>					
	(continued)					
	2024-2025 Actual	2025-2026 Budget	2025-2026 Actual YTD	2025-2026 Under (Over)	2025-2026 Projection	2026-2027 Proposed
34728	650	4,900	5,825	(925)	5,825	5,500
34729	12,500	11,700	10,750	950	10,750	10,000
	<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>Total Charges for Service</b>					
	<b>Fines &amp; Penalties</b>					
35110	28,008	46,000	39,517	6,483	52,000	58,000
35140			119	(119)	-	-
	<b>\$ 28,008</b>	<b>\$ 46,000</b>	<b>\$ 39,636</b>	<b>\$ 6,364</b>	<b>\$ 52,000</b>	<b>\$ 58,000</b>
	<b>Other Revenue</b>					
32616	449	1,600	393	1,207	700	700
33100	800	3,200	-	3,200	3,200	3,200
33101	7,990	4,000	-	4,000	-	-
34260	1,708	1,000	600	400	600	500
34621	1,000	1,000	500	500	500	500
36000	1,867	2,500	43	2,457	1,000	1,000
36100	27,122	40,000	45,375	(5,375)	50,000	37,500
36101	9,163	11,000	329	10,671	8,000	6,000
36240	5,895	6,000	7,310	(1,310)	8,000	6,000
36200	6,000	6,000	3,500	2,500	6,000	6,000
36210	40,920	40,000	28,714	11,286	40,000	40,000
36211	19,411	18,150	13,200	4,950	18,150	18,150
	<b>\$ 122,325</b>	<b>\$ 134,450</b>	<b>\$ 99,963</b>	<b>\$ 34,487</b>	<b>\$ 136,150</b>	<b>\$ 119,550</b>
	<b>TOTAL REVENUE</b>					
	<b>\$ 1,967,223</b>	<b>\$ 1,901,870</b>	<b>\$ 1,519,231</b>	<b>\$ 382,639</b>	<b>\$ 2,145,982</b>	<b>\$ 2,049,815</b>
	<b>Excess (deficiency) of Revenue to Expend</b>					
	<b>\$ 86,589</b>	<b>\$ 656</b>	<b>\$ 416,540</b>	<b>\$ (158,173)</b>	<b>\$ 405</b>	<b>\$ 405</b>
	<b>Beginning Fund Balance</b>					
	<b>\$ 2,229,472</b>	<b>\$ 2,316,061</b>	<b>\$ 2,316,061</b>	<b>\$</b>	<b>\$ 2,316,061</b>	<b>\$ 2,157,887</b>
	<b>Ending Fund Balance</b>					
	<b>\$ 2,316,061</b>	<b>\$ 2,316,717</b>	<b>\$ 2,732,600</b>	<b>\$ -</b>	<b>\$ 2,157,887</b>	<b>\$ 2,158,292</b>

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

		2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	2026-2027
		Actual	Budget	Actual YTD	Under (Over)	Projection	Proposed
<b>41000</b>	<b>General Government</b>						
111	Wages - City Recorder	53,857	57,251	\$ 35,214	22,037	57,230	60,104
112	Wages - Overtime	232	2,651	818	1,833	818	2,784
113	Wages - City Manager	96,280	101,094	62,191	38,903	101,073	106,149
114	Wages - City Clerk	53,581	56,260	34,613	21,647	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	9,797	6,824	16,476	17,451
142	Health Insurance	22,396	23,688	15,336	8,352	23,436	25,290
146	Workman's Comp Insurance	6,125	6,290	390	5,900	390	1,000
147	Unemployment Tax	75	300	-	300	-	-
211	Postage	928	800	484	316	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	3,736	3,264	7,000	7,000
242	Water	294	700	170	530	400	400
244	Natural Gas	2,686	3,600	980	2,620	3,600	3,600
245	Internet & Telephone	5,187	3,345	2,695	650	3,400	3,450
250	Professional Services	65,930	36,000	18,000	18,000	36,000	36,000
251	City Judge Fee	1,500	1,800	1,050	750	1,800	2,100
252	Attorney Fees	25,260	26,000	12,870	13,130	26,000	28,400
253	Accounting Fees	27,246	32,000	18,916	13,084	32,000	32,000
254	Engineering	22,983	15,000	7,729	7,271	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

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

<b>41000 General Government</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>(continued)</b>		<b>Actual</b>	<b>Budget</b>	<b>Actual YTD</b>	<b>Under (Over)</b>	<b>Projection</b>	<b>Proposed</b>
258	House - Lease Expenses	9,693	2,000	2,015	(15)	2,015	2,000
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	922	(322)	1,000	1,000
299	Miscellaneous	1,358	2,000	219	1,781	2,000	1,500
301	Cell Phones & Air Cards	-	410	-	410	460	460
310	Office Supplies	2,581	2,500	1,919	581	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	674	1,026	1,700	1,800
415	Personal Property Audits	42	175	-	175	175	175
454	Sewer	2,209	2,500	1,593	907	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	2,553	1,027	3,675	3,800
534	Cleaning/Janitorial	2,996	2,500	1,889	611	2,500	2,600
535	Facility & Grounds	2,149	5,000	1,057	3,943	5,000	3,000
536	Parts and Supplies	518	600	394	206	600	600
538	Library Grant	37,726	51,011	38,258	12,753	51,011	51,011
539	Building Inspections	5,550	6,000	2,890	3,110	3,500	7,000
540	Liquor Pass Through	19,123	17,500	11,521	5,979	19,000	19,000

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

**41000 General Government  
(continued)**

	2024-2025 Actual	2025-2026 Budget	2025-2026 Actual YTD	2025-2026 Under (Over)	2025-2026 Projection	2026-2027 Proposed
541 Re-Appraisal Fees	6,017	6,318	-	6,318	6,318	6,635
546 Meetings - General	639	500	120	380	500	500
546b Meetings - City Council	-	500	-	500	500	500
546c Meetings - PC & BZA	-	500	-	500	500	500
548 Mayor's Discretionary Account	636	1,000	290	710	600	1,000
555 Credit Card Fees	633	1,600	-	1,600	1,000	1,000
556 Bank Fees - Other	492	200	1,077	(877)	1,300	1,300
562 Tech - Annual Maintenance	18,882	12,800	12,622	178	12,622	14,890
563 Tech - Hardware & Software	-	250	-	250	-	-
564 Storage	900	1,000	600	400	900	1,020
565 Beautification	466	1,000	3,127	(2,127)	3,127	2,500
568 Property Tax Fees	1,282	4,850	2,779	2,071	3,000	3,000
619 Technology	1,259	-	-	-	-	-

**Total General Government**

<b>\$585,873</b>	<b>\$586,211</b>	<b>\$362,530</b>	<b>\$223,681</b>	<b>\$571,881</b>	<b>\$600,683</b>
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**CITY OF EAGLEVILLE, TENNESSEE  
POLICE DEPARTMENT - EXPENDITURES**

	2024-2025 Actual	2025-2026 Budget	2025-2026 Actual YTD	2025-2026 Under (Over)	2025-2026 Projection	2026-2027 Proposed
<b>42100 Police Department</b>						
111 Wages - Police Chief	\$ 73,868	\$ 78,868	\$ 48,515	\$ 30,353	\$ 78,811	\$ 82,811
113 Wages - Hourly Pay	101,141	165,372	99,086	66,286	160,518	173,506
140 Retirement (TCRS)	12,695	18,147	11,802	6,345	18,275	19,733
141 Payroll Taxes (FICA)	12,032	18,684	10,644	8,040	19,204	20,427
142 Health Insurance	23,670	31,584	20,448	11,136	31,248	33,720
146 Workmans Comp Insurance	6,200	6,200	9,397	(3,197)	9,397	10,000
147 Unemployment Taxes	81	-	-	-	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	1,407	253	2,500	2,600
242 Water	247	220	112	108	220	200
244 Natural Gas	291	164	287	(123)	530	600
245 Internet & Phone	3,974	4,750	2,779	1,971	4,800	5,000
261 Vehicle Expenses	1,896	10,000	1,559	8,441	4,000	14,500
266 Facility Repairs and Maintenance	2,003	500	876	(376)	1,000	3,590
280 Travel	394	1,000	-	1,000	400	850
295 Trash Pickup	322	320	193	127	265	165
296 Telecommunications	120	-	-	-	-	-
299 Miscellaneous	97	2,000	36	1,964	2,000	2,000
300 Supplies	4,873	6,500	345	6,155	3,000	4,720
301 Cell Phones & Air Cards	3,201	5,800	1,928	3,872	3,000	3,500
312 Equipment	2,589	10,000	1,381	8,619	3,500	1,500
326 Clothing	1,525	2,000	80	1,920	1,900	2,000
331 Vehicle Fuel	4,110	12,000	4,259	7,741	9,500	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	3,000	(1,400)	14,700	10,700
<b>Total Police Department</b>	<b>\$ 298,664</b>	<b>\$ 409,489</b>	<b>\$ 246,128</b>	<b>\$ 163,361</b>	<b>\$ 401,267</b>	<b>\$ 445,876</b>

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

42200 Fire Department		2024-2025 Actual	2026-2026 Budget	2025-2026 Actual YTD	2025-2026 Under (Over)	2025-2026 Projection	2026-2027 Proposed
111	Wages - Fire Chief	\$ 72,711	\$ 77,711	\$ 47,800	\$ 29,911	\$ 77,646	\$ 81,596
113	Wages - Hourly	151,820	161,603	87,957	73,646	147,623	169,076
140	Retirement (TCRS)	16,274	17,781	10,719	7,062	16,400	18,525
141	Payroll Taxes (FICA)	17,066	18,308	10,326	7,982	17,233	19,176
142	Health Insurance	17,400	23,688	11,587	12,101	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	-	300	-	-
148	Training	1,636	4,250	2,242	2,008	4,200	5,000
161	Fire Calls	-	2,500	-	2,500	2,500	2,500
162	Incentive Program	15,963	25,000	8,306	16,694	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	5,182	2,668	7,850	9,300
242	Water	628	600	307	293	600	700
244	Natural Gas	2,693	3,500	924	2,576	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	6,989	16,511	23,000	30,000
266	Facility Repair & Maintenance	1,754	3,500	669	2,831	3,500	4,360
280	Travel	702	1,750	711	1,039	1,350	1,100
295	Trash Pickup	322	325	193	132	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	82	2,918	3,000	4,000
325	Turnout Gear/Clothing	8,453	15,000	-	15,000	15,000	15,000
326	Uniforms/Clothing	3,731	4,000	857	3,143	3,000	4,000
331	Fuel	6,241	14,000	4,264	9,736	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**

42200 Fire Department (continued)	2024-2025 Actual	2026-2026 Budget	2025-2026 Actual YTD	2025-2026 Under (Over)	2025-2026 Projection	2026-2027 Proposed
563 Tech - Hardware & Software		2,000	-	2,000	-	-
619 Technology	5,362	-	-	-	-	-
621 Truck & Equipment Testing	15,333	14,700	-	14,700	14,700	14,300
622 Physicals & Testing	-	3,800	-	3,800	3,800	3,800
623 Cleaning - Equipment	31	1,500	-	1,500	1,500	2,000
624 On Truck Equipment	11,857	28,000	16,840	11,160	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>\$ 273,483</b>	<b>\$ 248,393</b>	<b>\$ 490,455</b>	<b>\$ 553,898</b>

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

	2024-2025 Actual	2025-2026 Budget	2025-2026 Actual YTD	2025-2026 Under (Over)	2025-2026 Projection	2026-2027 Proposed
<b>44400 Parks and Recreation</b>						
111 Wages - Park Supervisor	\$ 47,070	\$ 49,424	\$ 30,404	\$ 19,020	\$ 49,394	\$ 51,863
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	2,226	1,622	3,843	4,035
142 Health Insurance	7,465	7,896	5,112	2,784	7,812	8,430
146 Workmans Comp Insurance	1,710	1,710	1,006	704	1,006	1,200
147 Unemployment Taxes	17	100	-	100	-	-
241 Electricity	4,976	4,100	2,721	1,379	5,575	6,200
242 Water	373	475	142	333	1,615	1,900
245 Internet & Phone	364	1,300	567	733	800	800
250 Professional Services	4,333	13,000	10,000	3,000	15,667	18,750
254 Mowing	930	-	-	-	-	-
260 Maintenance	3,266	10,500	7,563	2,937	10,500	13,800
295 Trash Pickup	975	950	600	350	950	950
299 Miscellaneous	38	750	174	576	500	750
300 Supplies	1,868	2,000	697	1,303	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>\$ 93,550</b>	<b>\$ 36,088</b>	<b>\$ 136,552</b>	<b>\$ 149,953</b>

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

	2024-2025 Actual	2025-2026 Budget	2025-2026 Actual YTD	2025-2026 Under (Over)	2025-2026 Projection	2026-2027 Proposed
<b>51000 Transfers to Other Funds</b>						
51621 Transfer to State Street Aid	\$ 50,000	\$ 50,000	\$ 25,000	\$ 25,000	\$ 50,000	\$ 75,000
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>\$ 299,000</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>\$ 6,231</u>	

**FY 2027 NEW ASSESSMENT (preliminary - January 2026)**

Projected Tax Rate (cents per \$100 Assessed Value)	32.27	Subject to final adjustment from Assessor
Formula to convert tax rate per \$100 Assessed Value to calculate collections (x assessed value)	<u>0.003227</u>	Effectively no proposed increase. Will produce same property tax revenue from properties previously on the tax roll.
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**

HISTORIC FISCAL YEAR	AMOUNT	Increase (Decrease)	% Change Incr/(Decr)	Month of Collections	FY 2026 Monthly-YTD	CUMULATIVE FY 2026	FY 2025 Monthly	CUMULATIVE FY 2025	Cum Change Incr/(Decr)	Cumulative % Increase
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**

121 STATE STREET AID		2024-2025 Actual	2025-2026 Budget	2025-2026 Actual YTD	2025-2026 Under (Over)	2025-2026 Projection	2026-2027 Projected
	<b>Revenues</b>						
36100	Interest Income	\$ 8,514	\$ 4,000	\$ 8,297	\$ (4,297)	\$ 9,250	3,000
31730	State Gas Tax	28,555	29,000	19,001	9,999	28,600	28,600
	<b>Total Revenues</b>	<b>\$ 37,069</b>	<b>\$ 33,000</b>	<b>\$ 27,298</b>	<b>\$ 5,702</b>	<b>\$ 37,850</b>	<b>\$ 31,600</b>
	<b>Expenditures</b>						
43100	Street & Traffic Lights	20,521	18,670	10,569	8,101	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>\$ 36,668</b>	<b>\$ 238,132</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	75,000
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>75,000</b>
	<b>Net Change</b>	<b>\$ 50,997</b>	<b>\$ (191,800)</b>	<b>\$ 15,629</b>	<b>\$ (207,429)</b>	<b>\$ (222,780)</b>	<b>\$ 31,500</b>
	<b>Beginning Fund Balance</b>	<b>\$ 278,979</b>	<b>\$ 329,976</b>	<b>\$ 329,976</b>	<b>\$ 329,976</b>	<b>\$ 329,976</b>	<b>\$ 107,196</b>
	<b>Ending Fund Balance</b>	<b>\$ 329,976</b>	<b>\$ 138,176</b>	<b>\$ 345,605</b>	<b>\$ 107,196</b>	<b>\$ 107,196</b>	<b>\$ 138,696</b>

CITY OF EAGLEVILLE, TENNESSEE  
DEBT SERVICE FUND

200	DEBT SERVICE FUND	2024-2025 Actual	2025-2026 Budget	2025-2026 Actual YTD	2025-2026 Under (Over)	2025-2026 Projection	2026-2027 Proposed
	<b>Revenues</b>						
36100	Interest Income	\$ 8,322	\$ 5,000	\$ 6,267	\$ (1,267)	\$ 8,500	\$ 4,000
	<b>Total Revenues</b>	\$ 8,322	\$ 5,000	\$ 6,267	\$ (1,267)	\$ 8,500	\$ 4,000
	<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>	\$ 16,371	\$ 282,397	\$ 282,397	\$ -	\$ 282,397	\$ 282,397
	<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>	\$ 239,000	\$ 204,000	\$ 102,000	\$ 102,000	\$ 204,000	\$ 224,000
	<b>Net Change</b>	\$ 230,951	\$ (73,397)	\$ (174,130)	\$ 100,733	\$ (69,897)	\$ (54,397)
	<b>Beginning Fund Balance</b>	\$ 216,437	\$ 447,388	\$ 447,388	\$	\$ 447,388	\$ 377,491
	<b>Ending Fund Balance</b>	\$ 447,388	\$ 373,991	\$ 273,258	\$	\$ 377,491	\$ 323,094

CITY OF EAGLEVILLE, TENNESSEE  
CAPITAL PROJECTS FUND

310	CAPITAL PROJECTS FUND	2024-2025 Actual	2025-2026 Budget	2025-2026 Actual YTD	2025-2026 Under (Over)	2025-2025 Projection	2026-2027 Proposed
	<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

	2024-2025 Actual	2025-2026 Budget	2025-2026 Actual YTD	2025-2026 Under (Over)	2025-2025 Projection	2026-2027 Proposed
<b>310 CAPITAL PROJECTS FUND</b> (continued)						
<b>Other Sources</b>						
48500 Transfer from General Fund	-	-				-
36969 Special Transfer from General Fund	166,672				450,000	
<b>Total Other Sources</b>	<u>166,672</u>	<u>-</u>			<u>450,000</u>	<u>-</u>
<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**

	2024-2025 Actual	2025-2026 Budget	2025-2026 Actual YTD	2024-2025 Under (Over)	2025-2026 Projection	2026-2027 Proposed
<b>413 SEWER FUND</b>						
<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 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**

	2024-2025 Actual	2025-2026 Budget	2025-2026 Actual YTD	2024-2025 Under (Over)	2025-2026 Projection	2026-2027 Proposed
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**NON-OPERATING INCOME (EXPENSES)**

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>

**OTHER INCOME**

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>

**Net Change**

	<b>\$ 82,795</b>	<b>\$ 336,452</b>	<b>\$ 27,946</b>	<b>\$ 308,506</b>	<b>\$ 47,528</b>	<b>\$ 122,793</b>
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**Beginning Net Position**

	<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>
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**Ending Net Position**

	<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>
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CITY OF EAGLEVILLE, TENNESSEE  
DEVELOPMENT IMPACT FUND

150 DEVELOPMENT IMPACT FUND		2024-2025 Actual	2025-2026 Budget	2025-2026 Actual YTD	2025-2026 Under (Over)	2025-2026 Projection	2026-2027 Proposed
<b>REVENUES</b>							
34191	<b>Residential Fees (subtotal)</b>	\$ -	\$ -	\$ 14,361	\$ -	\$ 36,297	\$ 219,360
<b><u>Allocations (Restricted Uses)</u></b>							
34191.1	Park Facility Improvements	-	-	4,122	-	10,417	62,956
34191.2	Park Land Purchase	-	-	675	-	1,706	10,310
34191.3	Police Facilities (including debt service)	-	-	560	-	1,416	8,555
34191.4	Police Vehicles	-	-	761	-	1,924	11,626
34191.5	Fire Facilities (including debt service)	-	-	2,011	-	5,082	30,710
34191.5	Fire Apparatus	-	-	6,233	-	15,753	95,202
<b>Nonresidential Fees (subtotal)</b>							
34192	<b><u>Allocations (Restricted Uses)</u></b>	\$ -	\$ -	\$ 1,204	\$ -	\$ -	\$ -
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>		\$ -	\$ -	\$ 15,565	\$ -	\$ 36,297	\$ 219,360

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

150	DEVELOPMENT IMPACT FUND (continued)	2024-2025 Actual	2025-2026 Budget	2025-2026 Actual YTD	2025-2026 Under (Over)	2025-2026 Projection	2026-2027 Proposed
	<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	-	-	-	-	-	-
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>OTHER INCOME SOURCES</b>						
36100	Interest Earnings	-	-	46	-	120	1,000
	<b>Net Change</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,611</b>	<b>\$ -</b>	<b>\$ 36,417</b>	<b>\$ 220,360</b>
	<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,417</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,611</b>	<b>\$ -</b>	<b>\$ 36,417</b>	<b>\$ 256,777</b>

**CITY OF EAGLEVILLE, TENNESSEE  
PERSONNEL SCHEDULE**

2024-2025 Actual	2025-2026 Budget	2026-2027 Proposed
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**General Government**

City Manager	1	1	1
City Recorder	1	1	1
City Clerk	1	1	1
subtotal	3	3	3

**Police Department**

Police Chief	1	1	1
Police Sargent	1		
Police Officer	2	3	3
subtotal	4	4	4

**Fire Department**

Fire Chief	1	1	1
Fire Fighter	3	3	3
subtotal	4	4	4

**Parks & Recreation Dept**

Park & Recreation Director	1	1	1
subtotal	1	1	1

**Total Full-Time Employees**

	12	12	12
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## 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.*

##### *How to Calculate Beginning Unrestricted Fund Balance*

- a. *Begin:* Obtain ending unrestricted fund balance (committed + assigned + unassigned) from most recent audit.
- b. *Add:* Estimated revenue received through the end of the current fiscal year.
- c. *Subtract:* Estimated expenditures incurred through the end of the current fiscal year.
- d. *Adjust:* Be sure to adjust for any restricted items.

##### *How to Calculate Beginning Unrestricted Cash*

- a. *Begin:* Obtain the most recent **reconciled** cash balance from your accounting system.
- b. *Subtract:* Restricted cash from obtained amount.
- c. *Add:* Estimated unrestricted cash receipts through the end of the current fiscal year.
- d. *Subtract:* Estimated unrestricted cash disbursements through the end of the current fiscal year.
- e. *Add:* Unrestricted savings and investments.

Name of Governmental (Non-Utility) Fund (General, Debt Service, etc.)	Estimated Beginning Unrestricted Fund Balance	Estimated Beginning Unrestricted Cash Balance
General	2,157,887	2,067,735
State Street Aid	107,196	105,626
Debt Service	377,491	377,491
Capital Projects	708,386	712,672

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







