EAGLEVILLE CITY COUNCIL
WORK SESSION AGENDA

Eagleville City Hall | **108 South Main Street**
Tuesday, August 11, 2026 | **7:00 p.m.**

Prior to meeting, please silence all electronic devices.

1) **MAYORS WELCOME and CALL TO ORDER** – Mayor Chad Leeman

2) **ROLL CALL** – City Recorder Christina Rivas

3) **DISCUSSION**

   a) Proposed Parking Lot on City Property at 147 N. Main Street

   b) City Hall/Adjacent Property Parking Lot – Will Owen

   c) Update on ARP Grant – Will Owen

   d) Peddler's Permits

   e) Appointment of Alternate Member to the Park Board

   f) Year End Financial Report with Statement from Finance Consultant

   g) Update on Police Department and Search for New Police Chief

4) **NEW BUSINESS**

5) **ADJOURNMENT**

ITEM 3d) Peddler's Permits

To: Mayor and Council
From: Hellyn R. Riggins, City Manager
Date: August 8, 2026
In Re: Peddler Permits

It has come to my attention through several means, including the concern of a Councilman, that we have recently had an influx of "peddlers" in the city.

We do have regulations regarding peddlers in the Municipal Code. On Wednesday, August 5, I met with our Interim Chief, City Recorder and City Clerk to go over the regulations so that we all understand our role in enforcement.

While there may be some slight modifications we would like to see to the ordinance, we have decided it best that the next Chief of Police be part of the amendment process, as the ordinance is for the most part enforced by the Police Department.

In the meantime, should you receive a complaint from a citizen, please ask them to let us know the name of the company, and any other information they may have, and we can reach out to that company to advise them of the rules.

If someone has been through the proper channels, they will be able to show a permit from the City.

CHAPTER 2

PEDDLERS, ETC.[1]

SECTION

9-201. Permit required. It shall be unlawful for any peddler, canvasser or solicitor, or transient merchant to ply his trade within the corporate limits without first obtaining a permit in compliance with the provisions of this chapter. No permit shall be used at any time by any person other than the one to whom it is issued. (2004 Code, § 9-201)

9-202. Exemptions. The terms of this chapter shall not be applicable to persons selling at wholesale to dealers, nor to newsboys, nor to bona fide merchants who merely deliver goods in the regular course of business, nor to bona fide charitable, religious, patriotic or philanthropic organizations. (2004 Code, § 9-202)

9-203. Application for permit. Applicants for a permit under this chapter must file with the city recorder a sworn written application containing the following:

(1) Name and physical description of applicant.

(2) Complete permanent home address and local address of the applicant and, in the case of transient merchants, the local address from which proposed sales will be made.

(3) A brief description of the nature of the business and the goods to be sold.

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[1]Municipal code reference
Privilege taxes: title 5

(4) If employed, the name and address of the employer, together with credentials therefrom establishing the exact relationship.

(5) The length of time for which the right to do business is desired.

(6) A recent clear photograph approximately two inches (2") square showing the head and shoulders of the applicant.

(7) The names of at least two (2) reputable local property owners who will certify as to the applicant's good moral reputation and business responsibility, or in lieu of the names of references, such other available evidence as will enable an investigator to evaluate properly the applicant's moral reputation and business responsibility.

(8) A statement as to whether or not the applicant has been convicted of any crime or misdemeanor or for violating any municipal ordinance and, if so, the nature of the offense and the punishment or penalty assessed therefor.

(9) The last three (3) cities or towns, if that many, where applicant carried on business immediately preceding the date of application and, in the case of transient merchants, the addresses from which such business was conducted in those municipalities.

(10) At the time of filing the application, a fee of twenty-five dollars ($25.00) shall be paid to the municipality to cover the cost of investigating the facts stated therein. (2004 Code, § 9-203)

9-204. __**Issuance or refusal of permit**__. (1) Each application shall be investigated. The investigator shall report his findings within seventy-two (72) hours.

(2) If as a result of such investigation the applicant's moral reputation and/or business responsibility is found to be unsatisfactory, he will be notified that his application is disapproved and that no permit will be issued.

(3) If, on the other hand, the report indicates that the moral reputation and business responsibility of the applicant are satisfactory, he will be issued a permit upon the payment of all applicable privilege taxes and the filing of the bond required by § 9-206. The city shall keep a permanent record of all permits issued. (2004 Code, § 9-204)

9-205. __**Appeal**__. Any person denied a permit shall have the right to appeal to the city council. Such appeal shall be taken by filing with the mayor, within fourteen (14) days after notice of the action complained of, a written statement setting forth fully the grounds for the appeal. The mayor shall set a time and place for a hearing on such appeal, and notice of the time and place of such hearing shall be given to the appellant. The notice shall be in writing and shall be mailed, postage prepaid, to the applicant at his last known address at least five (5) days prior to the date set for hearing, or shall be delivered by a police officer in the same manner as a summons at least three (3) days prior to the date set for hearing. (2004 Code, § 9-205)

9-206. Bond. Every permittee shall file with the city recorder a surety bond running to the municipality in the amount of one thousand dollars ($1,000.00). The bond shall be conditioned that the permittee shall comply fully with all the provisions of the ordinances of the City of Eagleville and the statutes of the state regulating peddlers, canvassers, solicitors, transient merchants, itinerant merchants, or itinerant vendors, as the case may be, and shall guarantee to any citizen of the municipality that all money paid as a down payment will be accounted for and applied according to the representations of the permittee, and further guaranteeing to any citizen of the municipality doing business with said permittee that the property purchased will be delivered according to the representations of the permittee. Action on such bond may be brought by any person aggrieved and for whose benefit, among others, the bond is given. The surety may, by paying, pursuant to order of the court, the face amount of the bond to the clerk of the court in which the suit is commenced, be relieved without costs of all further liability. (2004 Code, § 9-206)

9-207. Loud noises and speaking devices. No permittee, nor any person in his behalf, shall shout, cry out, blow a horn, ring a bell or use any sound amplifying device upon any of the sidewalks, streets, alleys, parks or other public places of the municipality or upon private premises where sound of sufficient volume is emitted or produced therefrom to be capable of being plainly heard upon the adjacent sidewalks, streets, alleys, parks, or other public places, for the purpose of attracting attention to any goods, wares or merchandise which such permittee proposes to sell. (2004 Code, § 9-207)

9-208. Use of streets. No permittee shall have any exclusive right to any location in the public streets, nor shall any be permitted a stationary location thereon, nor shall any be permitted to operate in a congested area where the operation might impede or inconvenience the public use of the streets. For the purpose of this chapter, the judgment of a police officer, exercised in good faith, shall be deemed conclusive as to whether the area is congested and the public impeded or inconvenienced. (2004 Code, § 9-208)

9-209. Exhibition of permit. Permittees are required to exhibit their permits at the request of any policeman or citizen. (2004 Code, § 9-209)

9-210. Police officers to enforce. It shall be the duty of all police officers to see that the provisions of this chapter are enforced. (2004 Code, § 9-210)

9-211. Revocation or suspension of permit. (1) Permits issued under the provisions of this chapter may be revoked by the city council after notice and hearing, for any of the following causes:

(a) Fraud, misrepresentation, or incorrect statement contained in the application for permit, or made in the course of carrying on the business of solicitor, canvasser, peddler, transient merchant, itinerant merchant or itinerant vendor.

(b) Any violation of this chapter.

(c) Conviction of any crime or misdemeanor.

(d) Conducting the business of peddler, canvasser, solicitor, transient merchant, itinerant vendor, as the case may be, in an unlawful manner or in such a manner as to constitute a breach of the peace or to constitute a menace to the health, safety, or general welfare of the public.

(2) Notice of the hearing for revocation of a permit shall be given by the city recorder in writing, setting forth specifically the grounds of complaint and the time and place of hearing. Such notice shall be mailed to the permittee at his last known address at least five (5) days prior to the date set for hearing, or it shall be delivered by a police officer in the same manner as a summons at least three (3) days prior to the date set for hearing.

(3) When it is reasonably necessary in the public interest, the mayor may suspend a permit pending the revocation hearing. (2004 Code, § 9-211)

9-212. <u>Reapplication</u>. No permittee whose permit has been revoked shall make further application until a period of at least six (6) months has elapsed since the last revocation. (2004 Code, § 9-212)

9-213. <u>Expiration and renewal of permit</u>. Permits issued under the provisions of this chapter shall expire on the same date that the permittee's privilege license expires and shall be renewed without cost if the permittee applies for and obtains a new privilege license within thirty (30) days thereafter. Permits issued to permittees who are not subject to a privilege tax shall be issued for one (1) year. An application for a renewal shall be made substantially in the same form as an original application. However, only so much of the application shall be completed as is necessary to reflect conditions which have changed since the last application was filed. (2004 Code, § 9-213)

CHAPTER 3

CHARITABLE SOLICITORS

SECTION

9-301. Permit required. No person shall solicit contributions or anything else of value for any real or alleged charitable or religious purpose without a permit from the city recorder authorizing such solicitation. Provided, however, that this section shall not apply to any locally established organization or church operated exclusively for charitable or religious purposes if the solicitations are conducted exclusively among the members thereof, voluntarily and without remuneration for making such solicitations, or if the solicitations are in the form of collections or contributions at the regular assemblies of any such established organization or church. (2004 Code, § 9-301)

9-302. Prerequisites for a permit. The recorder shall, upon application, issue a permit authorizing charitable or religious solicitations when, after a reasonable investigation, he finds the following facts to exist:

(1) The applicant has a good character and reputation for honesty and integrity, or if the applicant is not an individual person, that every member, managing officer, or agent of the applicant has a good character or reputation for honesty and integrity.

(2) The control and supervision of the solicitation will be under responsible and reliable persons.

(3) The applicant has not engaged in any fraudulent transaction or enterprise.

(4) The solicitation will not be a fraud on the public but will be for a bona fide charitable or religious purpose.

(5) The solicitation is prompted solely by a desire to finance the charitable cause described by the applicant. (2004 Code, § 9-302)

9-303. Denial of a permit. Any applicant for a permit to make charitable or religious solicitations may appeal to the city council if he has not been granted a permit within fifteen (15) days after he makes application therefor. (2004 Code, § 9-303)

9-304. **Exhibition of permit.** Any solicitor required by this chapter to have a permit shall exhibit such permit at the request of any police officer or person solicited. (2004 Code, § 9-304)

9-305. **Trespassing.** It shall be unlawful and deemed to be trespass for any permittee acting under this chapter to fail to leave promptly the private premises of any person who requests or directs him to leave. (2004 Code, § 9-305)

9-306. **Roadblocks.** Application to and approval of the city council shall be required before the use of a roadblock is permitted during any solicitation. (2004 Code, § 9-307)

9-307. **Violations and penalty.** Any person violating any provisions of this chapter or making a false or fraudulent statement either in his application for a permit or in the process of making a solicitation shall be subject to the penalty provided in the general penalty clause for this municipal code. In addition to or in lieu of any pecuniary penalty, if a violator has been issued a permit, his permit shall be cancelled and revoked by the court. (2004 Code, § 9-306)

ITEM 3e) Park Board Appointment

Outlook

Alternate for park Board

From Will Vaughn <mudcats1980@gmail.com>
Date Thu 7/30/2026 6:56 PM
To Hellyn Riggins <hriggins@eaglevilletn.gov>

Nick Kanselaar has shown interest in being an alternate on the Park Board and agreed to be on it if approved by Council. Park Board are all in agreement to recommend Nick to fill alternate spots on Park Board.

ITEM 3f) Year End Financial Report

Outlook

June Financials For Packet

From Hellyn Riggins <hriggins@eaglevilletn.gov>
Date Wed 8/5/2026 3:39 PM
To Christina Rivas <crivas@eaglevilletn.gov>

Note from Mike Walker:

I'm still in the detail review of lines but as Cassie noted in her cover letter and I confirm, the City of Eagleville ended up the General Fund fiscal year with a POSITIVE surplus of total revenues over total expenditures of $23,616. In addition, all City departments came in UNDER budget for their expenses.

While this may not sound like a big deal, it is quite an accomplishment as it incorporated the special transfer of $450,000 back in the spring to the Capital Projects Fund for park improvements and the City Hall parking lot improvements. Had this transfer not been made, the General Fund would have ended June 30, 2026 with a $473,616 surplus.

Congratulations for a job well done! Hopefully the City Council will recognize this responsible fiscal management as well!

Michael W. (Mike) Walker
walkerhood@gmail.com
615-306-9484

CITY OF EAGLEVILLE, TENNESSEE

FOR THE YEAR ENDED JUNE 30, 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 year ended June 30, 2026.

- The General Fund had $2,229,370.79 in cash at June 30th, a decrease from the prior month of $443,681. The Fund ended the year with a profit of $23,616, after transferring $704,000 to other funds. State sales tax totaled $106,180, Local option sales tax totaled $1,380,059, and current year property taxes totaled $209,418.

- The overall revenues of the General Fund were $2,274,536, while total expenditures were $2,250,920.

- The overall budgeted revenues are $1,901,870; $2,274,536 of this was collected – this represents 119.60%. The overall budgeted expenditures (excluding transfers) are $1,647,214; $1,546,920 of this was expended – this represents 93.91%. No departments were overbudget.

- Below is a table detailing the fund balance of the General Fund as of June 30, 2026:

General Fund

Fund Balance - Beginning	$ 2,317,165.00
Add: Revenues	$ 2,274,536.00
Less: Expenses	$ (2,250,920.00)
Fund Balance - Ending	$ 2,340,781.00
Recommended Minimum Balance	$ 1,500,000.00
Excess Fund Balance	$ 840,781.00

- At month-end, the State Street Aid Fund had a cash balance of $117,735, an increase of $7,881 from the prior month. Interest earned totaled $11,495, while gas taxes totaled $28,152. The fund spent capital outlay totaling $253,604 related to roads. The fund reported an ending loss of $207,647.

- The Debt service fund currently has $378,556 cash available. Interest earnings totaled $9,565. Debt payments totaled $266,026. The fund reported an ending loss of $68,832.

- The Capital Projects Fund has $754,140 at month-end. The fund reports an ending profit of $337,799, of which $450,000 is a transfer from the General Fund. Capital outlay was spent totaling $123,108.

- The Sewer Fund had $822,731 as of June 30th. This is a decrease of $25,670 from the prior month. The fund ended with an operating profit of $61,567 and a net profit of $63,715. Sewer billings totaled $243,907. Depreciation totaled $86,504 and O&M charges totaled $62,366.

- The Developmental Impact fund had $48,882 at month-end. The restrictions for various City functions are presented on page 30. The Fund reports a profit of$48,882, of which $1,204 are non-resident fees and $47,265 are resident fees.

Thank you,
Cassie Edrington, MPA

139 FALLEN LEAF DRIVE, CHICKAMAUGA, GA 30707
T: (931) 265-7056 E: JPWAYCASTER@GMAIL.COM

Waycaster, CPA LLC

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

The accompanying financial statements of the City of Eagleville, Tennessee as of June 30, 2026 and for the tweleve 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.

August 4, 2026

139 FALLEN LEAF DRIVE, CHICKAMAUGA, GA 30707
T: (931) 265-7056 E: JPWAYCASTER@GMAIL.COM

City of Eagleville
Balance Sheet
As of June 30, 2026

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
105 - Volunteer Bank GF	790,479.07
Apex Bank - CD	100,000.00
LGIP - General Fund	1,104,818.96
Volunteer Bank - CD	100,000.00
100 · Petty Cash	250.00
104 · US Bank Checking	89,702.30
116 · Apex Bank - General Fund	44,120.46
Total Checking/Savings	2,229,370.79
Other Current Assets	
122 - State/Local Taxes Recv.	140,952.03
123 - Miscellaneous Accts Rec	5,900.19
126 - Prop. Taxes Rec-Curr Yr	228,802.68
AFDA Property Taxes	-3,496.41
Due from Capital Projects Fund	49,735.33
Prepaid Expenses	22,594.65
124 · Lease Receivable	12,757.23
125 · Lease Receivable - Interest	93.52
135 · Due from Sewer Fund	-8,927.12
Total Other Current Assets	448,412.10
Total Current Assets	2,677,782.89
TOTAL ASSETS	**2,677,782.89**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
211 - Accounts Payable Accrual	34,362.39
215 - Due to Street Aid Fund	6,395.46
220 - Accrued Wages	25,135.17
221 - Payroll Liabilities	-490.82
230 - Deferred Property Tax Rev	225,306.27
256 - Due to Comcast - Bond	35,043.64
224 · Retirement	39.31
233 · Lease Deferred Inflow	10,455.61
239 · Due to State - Litigation Tax	234.42
243 · E-Ticketing	520.00
Total Other Current Liabilities	337,001.45
Total Current Liabilities	337,001.45
Total Liabilities	337,001.45
Equity	
350 - Fund Balance	2,317,165.38
Net Income	23,616.06
Total Equity	2,340,781.44
TOTAL LIABILITIES & EQUITY	**2,677,782.89**

City of Eagleville
Profit & Loss
July 2025 through June 2026

	Jul '25 - Jun 26
Income	
Fines & Fees	
32615 · Planning Dept. Fees	1,400.00
32616 · CC Processing Fees	455.28
35110 · City Court Fines & Costs	51,442.61
35140 · Drug Fees	118.75
Total Fines & Fees	53,416.64
Fire Dept. Income	
34260 · Fire Dept Donations	600.00
Total Fire Dept. Income	600.00
Interest Income	
36100 · Interest Gen. Fund Svgs	71,048.82
36101 · Interest Income - CD	8,334.81
Total Interest Income	79,383.63
Intergovernmental Revenue	
33100 · Police Salary Supplement	1,600.00
33102 · Ruth. Co Fire Dept Grant	120,000.00
33103 · State of TN Grant	13,400.00
33320 · TVA n Lieu of Tax	10,947.84
33500 · State of TN-Telecomm.STG	689.65
33510 · State of TN-Sales Tax	106,180.21
33530 · State of TN-Beer Tax	325.16
33552 · St of TN-Cty St/Trans	1,396.72
33558 · State Trans. & Modernization	560.17
33593 · Excise Tax	1,522.72
33700 · State of TN Sport Betting	1,915.61
Total Intergovernmental Revenue	258,538.08
License & Permits	
32600 · Business License	200.00
32610 · Building Permits	27,665.20
32620 · Beer Permits	300.00
Total License & Permits	28,165.20
Local Taxes	
31100 · Property Tax	209,417.90
31200 · Property Taxes-Pr. Years	9,118.61
31300 · Tax Penalty & Interest	1,917.25
31600 · Rutherford Co Sales Tax	1,380,058.93
31800 · Business Taxes	64,399.55
31980 · Liquor by Drink Tax	38,434.69
31990 · Local Beer Tax	43,797.66
Total Local Taxes	1,747,144.59
Misc. Revenues	
34621 - Donations Police	550.00
36211 - Rent - House	18,150.00
36000 · Misc. Income	10,198.02

City of Eagleville
Profit & Loss
July 2025 through June 2026

	Jul '25 - Jun 26
36200 · Chamber of Commerce Rent	5,500.00
36210 · Rental Income	38,359.48
36240 · Dividends & Reimbursements	7,310.00
Total Misc. Revenues	80,067.50
Parks & Recreation Revenue	
34724 · Ballpark Fence Banners	3,000.00
34725 · Conc. Stand Income	1,000.00
34726 · Ball Sign-up Fees	3,420.00
34727 · Pavilion & Field Rent	2,475.00
34728 · Booth Fees	6,575.00
34729 · Event Sponsorships	10,750.00
Total Parks & Recreation Revenue	27,220.00
Total Income	2,274,535.64

City of Eagleville
Profit & Loss
July 2025 through June 2026

	Jul '25 - Jun 26
Expense	
41000 · General Gov.	
111 - City Recorder	56,738.58
112 - Overtime Pay	817.90
113 - City Manager	101,072.96
114- Salaries -City Clerk	56,252.71
140 - Retirement	15,936.53
141 - Payroll Taxes	16,387.27
142 - Insurance	23,436.00
146 - Workman's Comp	390.37
147 - Unemployment Tax	73.17
211 - Postage	783.25
230 - Dues	2,602.78
231 - Legal Notices / Ads	1,315.51
241 - Electricity	6,301.56
242 - Water	271.20
244 - Natural Gas	2,466.90
245 - Telephone & Internet	4,425.73
250 - Professional Services	36,000.00
251 - City Judge Fee	1,800.00
252 - Attorney Fees	25,940.00
253 - Accounting Fees	28,387.00
254 - Engineering	15,535.50
256 - Audit Fees	6,500.00
257 - Planning / Zoning	504.65
258 - House - Lease Expenses	2,573.97
261 - Repair & Maint Vehicle	2,570.48
280 - Staff - day trips	317.50
295 - Trash pickup	1,151.70
299 - Miscellaneous	556.57
301 - Cell Phones & Air Cards	20.97
310 - Office Supplies	2,812.65
320 - Parts & Supplies - Vehicl	1,338.20
331 - Fuel - Vehicle	1,219.76
415 - Pers. Prop. Audit Costs	0.00
454 - Sewer	2,760.01
471 - Economic Development	7,400.00
510 - Insurance/ Bonds	23,746.97
531 - Copier Lease / New Equip.	3,777.24
534 - Cleaning/Janitorial	3,009.25
535 - Facility & Grounds R&M	1,894.26
536 - Parts/Supplies	561.40
538 - Library Grant	51,011.00
539- Building Inspections	5,270.00
541 - Re-appraisal Fees	0.00

City of Eagleville
Profit & Loss
July 2025 through June 2026

	Jul '25 - Jun 26
548 - Mayor's Discretionary Acc	289.94
555 - Credit Card Fee	121.92
556 - Bank Fees - Other	1,508.73
562 - Tech - Annual Maint	15,390.36
563 - Tech - Hardware & Softwar	460.26
565 - Beautification	4,674.37
540 · Schools - Liquor Tax Pass Thru	17,722.59
546 · 546 - Mtgs/Confer - General	640.52
547 · 547 - City Council Mtgs/Confer	35.35
564 · Storage	920.00
568 · Property Tax Fees	2,798.63
Total 41000 · General Gov.	560,494.17

City of Eagleville
Profit & Loss
July 2025 through June 2026

	Jul '25 - Jun 26
Expense	
42100 · Police Dept.	
111 - Salaries - Police Chief	74,675.31
113 - Hourly Pay	158,250.06
140 - Retirement	17,566.41
141 - Payroll Taxes	18,130.39
142 - Insurance	29,912.58
146 - Workman's Comp	9,396.75
147 - Unemployment Tax	92.67
230 - Dues	91.91
241 - Electricity	2,318.41
242- Water	259.32
244 - Natural Gas	734.04
245 - Telephone & Internet	4,764.48
261 - Vehicle Expense	3,825.33
266 - Facility Repair & Maint	1,471.86
295 - Trash Pickup	233.50
299 - Miscellaneous	2,815.44
300 - Supplies	1,784.71
301 - Cell phones & Air Cards	3,034.75
312 - Equipment	1,529.55
326 - Clothing	757.00
331 - Vehicle Fuel	7,181.69
510 - Insurance	24,299.97
562 - Tech - Annual Maint	3,694.84
618 - New Hire Cost	199.00
780 - State Salary Supplement	13,100.00
Total 42100 · Police Dept.	380,119.97

City of Eagleville
Profit & Loss
July 2025 through June 2026

	Jul '25 - Jun 26
Expense	
42200 · Fire Dept.	
111 - Salaries - Fire Chief	77,689.20
113 - Salaries - Fire Hourly	147,841.90
140 - Retirement	16,727.57
141 - Payroll Taxes	17,619.05
142 - Insurance	21,712.04
146 - Workman's Comp	6,685.99
147 -Unemployment Tax	69.30
148 - Training	2,799.26
162 - Incentive Program	17,150.00
230 - Dues	1,091.55
231 - Advertising / Promotion	222.50
241 - Electricity	8,641.51
242 - Water	574.52
244 - Natural Gas	2,450.64
245 - Telephone & Internet	4,182.47
261 - R & M - Veh & Equip	17,599.65
266 - Facility R & M	4,242.16
280 - Travel	-1,743.39
295 - Trash pickup	467.05
300 - Fire Dept Supplies/ Misc.	2,659.67
320 - Parts & Supplies - Truck	1,539.60
325 - Turnout/Clothing	15,404.50
326 - Uniform/Clothing	2,952.00
331 - Fire Dept. Fuel	9,016.09
510 - Insurance	35,720.90
562 - Tech - Annual Maint	9,394.93
563 - Tech - Hardware & Softwar	3,534.56
621 - Truck & Equip Testing	13,126.95
622 - Physicals & Testing	2,006.00
624 - On Truck Equip	35,769.66
720 - Discretionary (Donation)	1,070.03
Total 42200 · Fire Dept.	478,217.86

City of Eagleville
Profit & Loss
July 2025 through June 2026

	Jul '25 - Jun 26
Expense	
44400 · Parks & Recreation	
111 - Salary -Park/Maint Super,	49,411.76
140 - Retirement	3,664.62
141 - Payroll Taxes	3,730.34
142 - Insurance	7,812.00
146 - Workman's Comp	1,005.89
147 - Unemployment Tax	16.86
241 - Electricity	5,436.03
242 - Water	646.75
245 - Phone	1,227.37
250 - Professional Services	15,666.68
254 - Mowing	0.00
260 - Maintenance	9,066.05
295 - Trash pickup	900.00
299 - Misc.	173.94
300 - Supplies	1,590.20
312 - Equipment	1,190.78
320 - Concession Stand	56.45
331 - Fuel	749.07
510 - Insurance	5,855.17
562 - Tech - Annual Maint	175.94
583 - Fall Festival	12,040.21
584 - Christmas Events	6,171.47
585 - Summer Events	1,500.00
Total 44400 · Parks & Recreation	128,087.58

City of Eagleville
Profit & Loss
July 2025 through June 2026

	Jul '25 - Jun 26
Expense	
51000 · Other Financing Use	
51621 - Transfer to Street Aid	50,000.00
51630 - Transfer to Debt Servic	204,000.00
51640 - Transfer to Capital Pro	450,000.00
Total 51000 · Other Financing Use	704,000.00
Total Expense	2,250,919.58
Net Income	**23,616.06**

10:25 AM
08/04/26
Accrual Basis

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

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
Income				
Fines & Fees				
32615 · Planning Dept. Fees	1,400.00	900.00	500.00	155.56%
32616 · CC Processing Fees	455.28	1,600.00	-1,144.72	28.46%
35110 · City Court Fines & Costs	51,442.61	46,000.00	5,442.61	111.83%
35140 · Drug Fees	118.75			
Total Fines & Fees	53,416.64	48,500.00	4,916.64	110.14%
Fire Dept. Income				
34260 · Fire Dept Donations	600.00	1,000.00	-400.00	60.0%
Total Fire Dept. Income	600.00	1,000.00	-400.00	60.0%
Interest Income				
36100 · Interest Gen. Fund Svgs	71,048.82	40,000.00	31,048.82	177.62%
36101 · Interest Income - CD	8,334.81	11,000.00	-2,665.19	75.77%
Total Interest Income	79,383.63	51,000.00	28,383.63	155.65%
Intergovernmental Revenue				
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	120,000.00	80,000.00	40,000.00	150.0%
33103 · State of TN Grant	13,400.00	0.00	13,400.00	100.0%
33320 · TVA n Lieu of Tax	10,947.84	9,900.00	1,047.84	110.58%
33500 · State of TN-Telecomm.STG	689.65	725.00	-35.35	95.12%
33510 · State of TN-Sales Tax	106,180.21	100,500.00	5,680.21	105.65%
33530 · State of TN-Beer Tax	325.16	360.00	-34.84	90.32%
33552 · St of TN-Cty St/Trans	1,396.72	1,400.00	-3.28	99.77%
33558 · State Trans. & Modernization	560.17	275.00	285.17	203.7%
33593 · Excise Tax	1,522.72	1,400.00	122.72	108.77%
33700 · State of TN Sport Betting	1,915.61	1,500.00	415.61	127.71%
Total Intergovernmental Revenue	258,538.08	203,260.00	55,278.08	127.2%
License & Permits				
32600 · Business License	200.00	100.00	100.00	200.0%
32610 · Building Permits	27,665.20	42,000.00	-14,334.80	65.87%
32620 · Beer Permits	300.00	200.00	100.00	150.0%
Total License & Permits	28,165.20	42,300.00	-14,134.80	66.58%
Local Taxes				
31100 · Property Tax	209,417.90	201,235.00	8,182.90	104.07%
31200 · Property Taxes-Pr. Years	9,118.61	6,200.00	2,918.61	147.07%
31300 · Tax Penalty & Interest	1,917.25	500.00	1,417.25	383.45%
31600 · Rutherford Co Sales Tax	1,380,058.93	1,112,000.00	268,058.93	124.11%
31800 · Business Taxes	64,399.55	65,000.00	-600.45	99.08%
31980 · Liquor by Drink Tax	38,434.69	35,000.00	3,434.69	109.81%
31990 · Local Beer Tax	43,797.66	39,000.00	4,797.66	112.3%
Total Local Taxes	1,747,144.59	1,458,935.00	288,209.59	119.76%
Misc. Revenues				
34621 - Donations Police	550.00	1,000.00	-450.00	55.0%

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

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
36211 - Rent - House	18,150.00	18,150.00	0.00	100.0%
36000 · Misc. Income	10,198.02	2,500.00	7,698.02	407.92%
36200 · Chamber of Commerce Rent	5,500.00	6,000.00	-500.00	91.67%
36210 · Rental Income	38,359.48	40,000.00	-1,640.52	95.9%
36240 · Dividends & Reimbursements	7,310.00	6,000.00	1,310.00	121.83%
Total Misc. Revenues	80,067.50	73,650.00	6,417.50	108.71%
Parks & Recreation Revenue				
34724 · Ballpark Fence Banners	3,000.00	3,000.00	0.00	100.0%
34725 · Conc. Stand Income	1,000.00	1,000.00	0.00	100.0%
34726 · Ball Sign-up Fees	3,420.00	2,500.00	920.00	136.8%
34727 · Pavilion & Field Rent	2,475.00	125.00	2,350.00	1,980.0%
34728 · Booth Fees	6,575.00	4,900.00	1,675.00	134.18%
34729 · Event Sponsorships	10,750.00	11,700.00	-950.00	91.88%
Total Parks & Recreation Revenue	27,220.00	23,225.00	3,995.00	117.2%
Total Income	2,274,535.64	1,901,870.00	372,665.64	119.6%

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

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
Expense				
41000 · General Gov.				
111 - City Recorder	56,738.58	57,251.00	-512.42	99.11%
112 - Overtime Pay	817.90	2,651.00	-1,833.10	30.85%
113 - City Manager	101,072.96	101,094.00	-21.04	99.98%
114- Salaries -City Clerk	56,252.71	56,260.00	-7.29	99.99%
140 - Retirement	15,936.53	16,142.00	-205.47	98.73%
141 - Payroll Taxes	16,387.27	16,621.00	-233.73	98.59%
142 - Insurance	23,436.00	23,688.00	-252.00	98.94%
146 - Workman's Comp	390.37	6,290.00	-5,899.63	6.21%
147 - Unemployment Tax	73.17	300.00	-226.83	24.39%
211 - Postage	783.25	800.00	-16.75	97.91%
230 - Dues	2,602.78	2,100.00	502.78	123.94%
231 - Legal Notices / Ads	1,315.51	1,800.00	-484.49	73.08%
241 - Electricity	6,301.56	7,000.00	-698.44	90.02%
242 - Water	271.20	700.00	-428.80	38.74%
244 - Natural Gas	2,466.90	3,600.00	-1,133.10	68.53%
245 - Telephone & Internet	4,425.73	3,345.00	1,080.73	132.31%
250 - Professional Services	36,000.00	36,000.00	0.00	100.0%
251 - City Judge Fee	1,800.00	1,800.00	0.00	100.0%
252 - Attorney Fees	25,940.00	26,000.00	-60.00	99.77%
253 - Accounting Fees	28,387.00	32,000.00	-3,613.00	88.71%
254 - Engineering	15,535.50	15,000.00	535.50	103.57%
256 - Audit Fees	6,500.00	6,500.00	0.00	100.0%
257 - Planning / Zoning	504.65	4,000.00	-3,495.35	12.62%
258 - House - Lease Expenses	2,573.97	2,000.00	573.97	128.7%
261 - Repair & Maint Vehicle	2,570.48	1,000.00	1,570.48	257.05%
280 - Staff - day trips	317.50	775.00	-457.50	40.97%
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	1,151.70	600.00	551.70	191.95%
299 - Miscellaneous	556.57	2,000.00	-1,443.43	27.83%
301 - Cell Phones & Air Cards	20.97	410.00	-389.03	5.12%
310 - Office Supplies	2,812.65	2,500.00	312.65	112.51%
320 - Parts & Supplies - Vehicl	1,338.20	1,000.00	338.20	133.82%
331 - Fuel - Vehicle	1,219.76	1,700.00	-480.24	71.75%
415 - Pers. Prop. Audit Costs	0.00	175.00	-175.00	0.0%
454 - Sewer	2,760.01	2,500.00	260.01	110.4%
471 - Economic Development	7,400.00	7,400.00	0.00	100.0%
510 - Insurance/ Bonds	23,746.97	25,000.00	-1,253.03	94.99%
531 - Copier Lease / New Equip.	3,777.24	3,580.00	197.24	105.51%
534 - Cleaning/Janitorial	3,009.25	2,500.00	509.25	120.37%
535 - Facility & Grounds R&M	1,894.26	5,000.00	-3,105.74	37.89%

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

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
536 - Parts/Supplies	561.40	600.00	-38.60	93.57%
538 - Library Grant	51,011.00	51,011.00	0.00	100.0%
539- Building Inspections	5,270.00	6,000.00	-730.00	87.83%
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	121.92	1,600.00	-1,478.08	7.62%
556 - Bank Fees - Other	1,508.73	200.00	1,308.73	754.37%
562 - Tech - Annual Maint	15,390.36	12,800.00	2,590.36	120.24%
563 - Tech - Hardware & Softwar	460.26	250.00	210.26	184.1%
565 - Beautification	4,674.37	1,000.00	3,674.37	467.44%
540 · Schools - Liquor Tax Pass Thru	17,722.59	17,500.00	222.59	101.27%
546 · 546 - Mtgs/Confer - General	640.52	500.00	140.52	128.1%
546c · 546C - PC & BZA Mtgs & Conferen	0.00	500.00	-500.00	0.0%
547 · 547 - City Council Mtgs/Confer	35.35	500.00	-464.65	7.07%
564 · Storage	920.00	1,000.00	-80.00	92.0%
568 · Property Tax Fees	2,798.63	4,850.00	-2,051.37	57.7%
Total 41000 · General Gov.	560,494.17	586,211.00	-25,716.83	95.61%

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

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
Expense				
42100 · Police Dept.				
111 - Salaries - Police Chief	74,675.31	78,868.00	-4,192.69	94.68%
113 - Hourly Pay	158,250.06	165,372.00	-7,121.94	95.69%
140 - Retirement	17,566.41	18,147.00	-580.59	96.8%
141 - Payroll Taxes	18,130.39	18,684.00	-553.61	97.04%
142 - Insurance	29,912.58	31,584.00	-1,671.42	94.71%
146 - Workman's Comp	9,396.75	6,200.00	3,196.75	151.56%
147 - Unemployment Tax	92.67	0.00	92.67	100.0%
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	91.91	3,000.00	-2,908.09	3.06%
241 - Electricity	2,318.41	1,660.00	658.41	139.66%
242- Water	259.32	220.00	39.32	117.87%
244 - Natural Gas	734.04	164.00	570.04	447.59%
245 - Telephone & Internet	4,764.48	4,750.00	14.48	100.31%
261 - Vehicle Expense	3,825.33	10,000.00	-6,174.67	38.25%
266 - Facility Repair & Maint	1,471.86	500.00	971.86	294.37%
280 - Travel	0.00	1,000.00	-1,000.00	0.0%
282 - Travel Stipend	0.00	0.00	0.00	0.0%
295 - Trash Pickup	233.50	320.00	-86.50	72.97%
299 - Miscellaneous	2,815.44	2,000.00	815.44	140.77%
300 - Supplies	1,784.71	6,500.00	-4,715.29	27.46%
301 - Cell phones & Air Cards	3,034.75	5,800.00	-2,765.25	52.32%
312 - Equipment	1,529.55	10,000.00	-8,470.45	15.3%
326 - Clothing	757.00	2,000.00	-1,243.00	37.85%
331 - Vehicle Fuel	7,181.69	12,000.00	-4,818.31	59.85%
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%
618 - New Hire Cost	199.00	0.00	199.00	100.0%
765 - TSHO Grant	0.00	8,000.00	-8,000.00	0.0%
780 - State Salary Supplement	13,100.00	1,600.00	11,500.00	818.75%
Total 42100 · Police Dept.	380,119.97	409,489.00	-29,369.03	92.83%

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Accrual Basis

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

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
Expense				
42200 · Fire Dept.				
111 - Salaries - Fire Chief	77,689.20	77,711.00	-21.80	99.97%
113 - Salaries - Fire Hourly	147,841.90	161,603.00	-13,761.10	91.49%
140 - Retirement	16,727.57	17,781.00	-1,053.43	94.08%
141 - Payroll Taxes	17,619.05	18,308.00	-688.95	96.24%
142 - Insurance	21,712.04	23,688.00	-1,975.96	91.66%
146 - Workman's Comp	6,685.99	7,700.00	-1,014.01	86.83%
147 -Unemployment Tax	69.30	300.00	-230.70	23.1%
148 - Training	2,799.26	4,250.00	-1,450.74	65.87%
161 - Fire Calls	0.00	2,500.00	-2,500.00	0.0%
162 - Incentive Program	17,150.00	25,000.00	-7,850.00	68.6%
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	8,641.51	7,850.00	791.51	110.08%
242 - Water	574.52	600.00	-25.48	95.75%
244 - Natural Gas	2,450.64	3,500.00	-1,049.36	70.02%
245 - Telephone & Internet	4,182.47	4,250.00	-67.53	98.41%
261 - R & M - Veh & Equip	17,599.65	23,500.00	-5,900.35	74.89%
266 - Facility R & M	4,242.16	3,500.00	742.16	121.21%
280 - Travel	-1,743.39	1,750.00	-3,493.39	-99.62%
295 - Trash pickup	467.05	325.00	142.05	143.71%
300 - Fire Dept Supplies/ Misc.	2,659.67	3,000.00	-340.33	88.66%
301 - Cell Phones & Air Cards	0.00	1,260.00	-1,260.00	0.0%
320 - Parts & Supplies - Truck	1,539.60	3,000.00	-1,460.40	51.32%
325 - Turnout/Clothing	15,404.50	15,000.00	404.50	102.7%
326 - Uniform/Clothing	2,952.00	4,000.00	-1,048.00	73.8%
331 - Fire Dept. Fuel	9,016.09	14,000.00	-4,983.91	64.4%
510 - Insurance	35,720.90	28,000.00	7,720.90	127.58%
562 - Tech - Annual Maint	9,394.93	13,850.00	-4,455.07	67.83%
563 - Tech - Hardware & Softwar	3,534.56	2,000.00	1,534.56	176.73%
621 - Truck & Equip Testing	13,126.95	14,700.00	-1,573.05	89.3%
622 - Physicals & Testing	2,006.00	3,800.00	-1,794.00	52.79%
623 - Cleaning - Equip/TO	0.00	1,500.00	-1,500.00	0.0%
624 - On Truck Equip	35,769.66	28,000.00	7,769.66	127.75%
636 - Ruth. Co. Emerg. Coor.	0.00	900.00	-900.00	0.0%
720 - Discretionary (Donation)	1,070.03	1,000.00	70.03	107.0%
Total 42200 · Fire Dept.	478,217.86	521,876.00	-43,658.14	91.63%

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

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
Expense				
44400 · Parks & Recreation				
111 - Salary -Park/Maint Super,	49,411.76	49,424.00	-12.24	99.98%
113 - Overtime	0.00	878.00	-878.00	0.0%
140 - Retirement	3,664.62	3,672.00	-7.38	99.8%
141 - Payroll Taxes	3,730.34	3,848.00	-117.66	96.94%
142 - Insurance	7,812.00	7,896.00	-84.00	98.94%
146 - Workman's Comp	1,005.89	1,710.00	-704.11	58.82%
147 - Unemployment Tax	16.86	100.00	-83.14	16.86%
241 - Electricity	5,436.03	4,100.00	1,336.03	132.59%
242 - Water	646.75	475.00	171.75	136.16%
245 - Phone	1,227.37	1,300.00	-72.63	94.41%
250 - Professional Services	15,666.68	13,000.00	2,666.68	120.51%
254 - Mowing	0.00			
260 - Maintenance	9,066.05	10,500.00	-1,433.95	86.34%
295 - Trash pickup	900.00	950.00	-50.00	94.74%
299 - Misc.	173.94	750.00	-576.06	23.19%
300 - Supplies	1,590.20	2,000.00	-409.80	79.51%
312 - Equipment	1,190.78	1,500.00	-309.22	79.39%
320 - Concession Stand	56.45	2,000.00	-1,943.55	2.82%
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	12,040.21	12,000.00	40.21	100.34%
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%
Total 44400 · Parks & Recreation	128,087.58	129,638.00	-1,550.42	98.8%

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

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
Expense				
51000 · Other Financing Use				
51621 - Transfer to Street Aid	50,000.00	50,000.00	0.00	100.0%
51630 - Transfer to Debt Servic	204,000.00	204,000.00	0.00	100.0%
51640 - Transfer to Capital Pro	450,000.00	450,000.00	0.00	100.0%
Total 51000 · Other Financing Use	704,000.00	704,000.00	0.00	100.0%
Total Expense	2,250,919.58	2,351,214.00	-100,294.42	95.73%
Net Income	**23,616.06**	**-449,344.00**	**472,960.06**	**-5.26%**

City of Eagleville-State Street Aid
Balance Sheet
As of June 30, 2026

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
105 - Volunteer Bank SSA	31,985.78
LGIP - State Street Aid	84,287.33
100 · US Bank - Checking	1,461.59
Total Checking/Savings	117,734.70
Other Current Assets	
Due from General Fund	6,395.46
122 - State/Local Taxes Recv.	2,391.54
Total Other Current Assets	8,787.00
Total Current Assets	126,521.70
TOTAL ASSETS	**126,521.70**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
211 - Accounts Payable Accrual	4,191.98
Total Other Current Liabilities	4,191.98
Total Current Liabilities	4,191.98
Total Liabilities	4,191.98
Equity	
350 - Fund Balance	329,976.23
Net Income	-207,646.51
Total Equity	122,329.72
TOTAL LIABILITIES & EQUITY	**126,521.70**

City of Eagleville-State Street Aid
Profit & Loss
July 2025 through June 2026

		Jul '25 - Jun 26
Income		
36100 - Interest Income		11,495.16
31730 · State of Tenn Gas Tax		28,151.53
Other Financing Source / Uses		
48500 · Transfer frm Gen. Fund	50,000.00	
Total Other Financing Source / Uses		50,000.00
Total Income		89,646.69
Expense		
43100 · Street Aid Expenses		
900 · Capitlal Outlay	253,604.25	
510 · Insurance	922.71	
765 · Hwy & Street Permit Bond	200.00	
260 · Repairs & Maintenance	6,285.51	
247 · Street & Traffic Lights	18,453.56	
248 · Contract Labor - Mowing	9,500.00	
254 · Engineering	6,562.00	
342 · Signs	1,765.17	
Total 43100 · Street Aid Expenses		297,293.20
Total Expense		297,293.20
Net Income		**-207,646.51**

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

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
Income				
36100 - Interest Income	11,495.16	4,000.00	7,495.16	287.4%
31730 · State of Tenn Gas Tax	28,151.53	29,000.00	-848.47	97.1%
Other Financing Source / Uses				
48500 · Transfer frm Gen. Fund	50,000.00	50,000.00	0.00	100.0%
Total Other Financing Source / Uses	50,000.00	50,000.00	0.00	100.0%
Total Income	89,646.69	83,000.00	6,646.69	108.0%
Expense				
43100 · Street Aid Expenses				
329 · Miscellaneous	0.00	16,623.00	-16,623.00	0.0%
900 · Capitlal Outlay	253,604.25	253,607.00	-2.75	100.0%
510 · Insurance	922.71	630.00	292.71	146.5%
765 · Hwy & Street Permit Bond	200.00	0.00	200.00	100.0%
260 · Repairs & Maintenance	6,285.51	7,000.00	-714.49	89.8%
247 · Street & Traffic Lights	18,453.56	18,670.00	-216.44	98.8%
248 · Contract Labor - Mowing	9,500.00	9,500.00	0.00	100.0%
254 · Engineering	6,562.00	4,000.00	2,562.00	164.1%
342 · Signs	1,765.17	600.00	1,165.17	294.2%
Total 43100 · Street Aid Expenses	297,293.20	310,630.00	-13,336.80	95.7%
Total Expense	297,293.20	310,630.00	-13,336.80	95.7%
Net Income	**-207,646.51**	**-227,630.00**	**19,983.49**	**91.2%**

Debt Service Fund
Balance Sheet
As of June 30, 2026

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
Apex Bank - Checking	174,328.58
LGIP - Debt Service	204,227.63
Total Checking/Savings	378,556.21
Total Current Assets	378,556.21
TOTAL ASSETS	**378,556.21**
LIABILITIES & EQUITY	
Equity	
Retained Earnings	447,388.42
Net Income	-68,832.21
Total Equity	378,556.21
TOTAL LIABILITIES & EQUITY	**378,556.21**

Debt Service Fund
Profit & Loss
July 2025 through June 2026

	Jul '25 - Jun 26
Ordinary Income/Expense	
Income	
36100 - Interest Income	9,564.79
Total Income	9,564.79
Expense	
219 - Emergency Comm Radios	16,371.00
555 - Bank Fees	0.00
679 - USDA $722,200	28,910.00
680 - USDA $3,777,800	141,177.00
681 - USDA $2,009,600	95,939.00
Total Expense	282,397.00
Net Ordinary Income	-272,832.21
Other Income/Expense	
Other Income	
36961 - Transfer from General	204,000.00
Total Other Income	204,000.00
Net Other Income	204,000.00
Net Income	**-68,832.21**

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

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
36100 - Interest Income	9,564.79	5,000.00	4,564.79	191.3%
Total Income	9,564.79	5,000.00	4,564.79	191.3%
Expense				
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	0.00	28,910.00	100.0%
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%
Total Expense	282,397.00	282,397.00	0.00	100.0%
Net Ordinary Income	-272,832.21	-277,397.00	4,564.79	98.4%
Other Income/Expense				
Other Income				
36961 - Transfer from General	204,000.00	204,000.00	0.00	100.0%
Total Other Income	204,000.00	204,000.00	0.00	100.0%
Net Other Income	204,000.00	204,000.00	0.00	100.0%
Net Income	**-68,832.21**	**-73,397.00**	**4,564.79**	**93.8%**

Capital Projects Fund
Balance Sheet
As of June 30, 2026

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
Apex Bank - Money Market 6954	20,795.19
Apex Bank Checking - 6059	58,846.56
LGIP - Capital Projects	674,498.67
Total Checking/Savings	754,140.42
Total Current Assets	754,140.42
TOTAL ASSETS	**754,140.42**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to General Fund	49,735.33
Total Other Current Liabilities	49,735.33
Total Current Liabilities	49,735.33
Total Liabilities	49,735.33
Equity	
Retained Earnings	366,606.56
Net Income	337,798.53
Total Equity	704,405.09
TOTAL LIABILITIES & EQUITY	**754,140.42**

Capital Projects Fund
Profit & Loss
July 2025 through June 2026

		Jul '25 - Jun 26
Ordinary Income/Expense		
Income		
33400 - State Grants (TDOT Tap)		1,000.00
36100 - Interest Income		9,906.43
Total Income		10,906.43
Expense		
9000 - Capital Projects		
909 - Grant Match TDOT & TAP	7,000.00	
914 - General Government	13,489.00	
915 - Parks Improvements	7,990.00	
916 - Police Equipment	51,372.90	
918 - Demo/Reuse Old PS Lot/Bld	43,256.00	
Total 9000 - Capital Projects		123,107.90
Total Expense		123,107.90
Net Ordinary Income		-112,201.47
Other Income/Expense		
Other Income		
36961 - Transfer from GF		450,000.00
Total Other Income		450,000.00
Net Other Income		450,000.00
Net Income		**337,798.53**

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

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
33400 - State Grants (TDOT Tap)	1,000.00	1,200,000.00	-1,199,000.00	0.1%
33401 - Fed Grant (Multi-Modal)	0.00	0.00	0.00	0.0%
36100 - Interest Income	9,906.43	5,000.00	4,906.43	198.1%
Total Income	10,906.43	1,205,000.00	-1,194,093.57	0.9%
Expense				
9000 - Capital Projects				
909 - Grant Match TDOT & TAP	7,000.00	1,376,500.00	-1,369,500.00	0.5%
910 - Fed Multi-Modal	0.00	0.00	0.00	0.0%
914 - General Government	13,489.00	10,000.00	3,489.00	134.9%
915 - Parks Improvements	7,990.00	225,000.00	-217,010.00	3.6%
916 - Police Equipment	51,372.90	63,550.00	-12,177.10	80.8%
918 - Demo/Reuse Old PS Lot/Bld	43,256.00	260,900.00	-217,644.00	16.6%
919 - Radar Detection Poles	0.00	10,280.00	-10,280.00	0.0%
Total 9000 - Capital Projects	123,107.90	1,946,230.00	-1,823,122.10	6.3%
Total Expense	123,107.90	1,946,230.00	-1,823,122.10	6.3%
Net Ordinary Income	-112,201.47	-741,230.00	629,028.53	15.1%
Other Income/Expense				
Other Income				
36961 - Transfer from GF	450,000.00	450,000.00	0.00	100.0%
Total Other Income	450,000.00	450,000.00	0.00	100.0%
Net Other Income	450,000.00	450,000.00	0.00	100.0%
Net Income	**337,798.53**	**-291,230.00**	**629,028.53**	**-116.0%**

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
LGIP Investment Act	299,065.47
Wilson Bank - Money Market	275,360.58
101 · Wilson Bank & Trust	248,305.00
Total Checking/Savings	822,731.05
Accounts Receivable	
Allowance for Doubtful Accounts	-2,283.18
11000 · *Accounts Receivable	26,039.09
Total Accounts Receivable	23,755.91
Total Current Assets	846,486.96
Fixed Assets	
151 · Land	72,385.00
155 · Sewer Plant in Service	3,802,455.30
161 · Accumulated Depreciation	-849,559.38
170 · Construction in Progress	70,000.00
Total Fixed Assets	3,095,280.92
TOTAL ASSETS	**3,941,767.88**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
141 · Due to General Fund	-8,927.12
211 · Accounts Payable Accrual	6,188.66
Total Other Current Liabilities	-2,738.46
Total Current Liabilities	-2,738.46
Long Term Liabilities	
251 · Bonds Payable USDA 2013	1,337,805.00
252 · Bonds Payable USDA 2015	121,480.00
Total Long Term Liabilities	1,459,285.00
Total Liabilities	1,456,546.54
Equity	
301 · Retained Earnings	2,421,506.48
Net Income	63,714.86
Total Equity	2,485,221.34
TOTAL LIABILITIES & EQUITY	**3,941,767.88**

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Accrual Basis

City of Eagleville Sewer Fund
Profit & Loss
July 2025 through June 2026

		Jul '25 - Jun 26
Ordinary Income/Expense		
Income		
37120 · Utility Income		243,907.03
37191 · Late Payment Penalty		2,944.09
37296 · Application Fees		1,000.00
Total Income		247,851.12
Expense		
52200 · Sewer Expenses		
259 - Profess Services (Grant)	15,124.44	
241 · Electrical	12,806.61	
254 · Engineering Services	0.00	
260 · Operation & Maintenance Charges	62,365.74	
322 · Step Inspections	261.50	
510 · Insurance	8,398.90	
580 · Depreciation Expense	86,504.25	
800 · Delinquency/Writeoffs	823.14	
Total 52200 · Sewer Expenses		186,284.58
Total Expense		186,284.58
Net Ordinary Income		61,566.54
Other Income/Expense		
Other Income		
31021 - Grant Income		10,587.12
36100 · Interest Income		23,809.20
37195 · Capacity Fee		5,000.00
Total Other Income		39,396.32
Other Expense		
898 · Bond Interest		37,248.00
Total Other Expense		37,248.00
Net Other Income		2,148.32
Net Income		**63,714.86**

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

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
37120 · Utility Income	243,907.03	224,000.00	19,907.03	108.9%
37191 · Late Payment Penalty	2,944.09	2,700.00	244.09	109.0%
37296 · Application Fees	1,000.00	7,500.00	-6,500.00	13.3%
Total Income	247,851.12	234,200.00	13,651.12	105.8%
Expense				
52200 · Sewer Expenses				
256 - Audit Fees	0.00	2,500.00	-2,500.00	0.0%
259 - Profess Services (Grant)	15,124.44	8,000.00	7,124.44	189.1%
241 · Electrical	12,806.61	13,000.00	-193.39	98.5%
254 · Engineering Services	0.00	10,000.00	-10,000.00	0.0%
258 · Permit Fees	0.00	1,000.00	-1,000.00	0.0%
260 · Operation & Maintenance Charges	62,365.74	60,000.00	2,365.74	103.9%
261 · Grounds Maintenance	0.00	3,000.00	-3,000.00	0.0%
299 · Misc	0.00	1,000.00	-1,000.00	0.0%
322 · Step Inspections	261.50	2,500.00	-2,238.50	10.5%
510 · Insurance	8,398.90	5,500.00	2,898.90	152.7%
580 · Depreciation Expense	86,504.25	89,000.00	-2,495.75	97.2%
800 · Delinquency/Writeoffs	823.14	1,000.00	-176.86	82.3%
Total 52200 · Sewer Expenses	186,284.58	196,500.00	-10,215.42	94.8%
Total Expense	186,284.58	196,500.00	-10,215.42	94.8%
Net Ordinary Income	61,566.54	37,700.00	23,866.54	163.3%
Other Income/Expense				
Other Income				
31021 - Grant Income	10,587.12	161,000.00	-150,412.88	6.6%
36100 · Interest Income	23,809.20	25,000.00	-1,190.80	95.2%
37195 · Capacity Fee	5,000.00	150,000.00	-145,000.00	3.3%
Total Other Income	39,396.32	336,000.00	-296,603.68	11.7%
Other Expense				
898 · Bond Interest	37,248.00	37,248.00	0.00	100.0%
Total Other Expense	37,248.00	37,248.00	0.00	100.0%
Net Other Income	2,148.32	298,752.00	-296,603.68	0.7%
Net Income	**63,714.86**	**336,452.00**	**-272,737.14**	**18.9%**

Developmental Impact Fund
Balance Sheet
As of June 30, 2026

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
Volunteer Bank - 6028	48,881.87
Total Checking/Savings	48,881.87
Total Current Assets	48,881.87
TOTAL ASSETS	48,881.87
LIABILITIES & EQUITY	
Equity	
Restricted for Park Facilities	13,565.06
Restricted for Park Land	2,221.46
Restriced for Police Facilities	1,902.33
Restricted for Police Vehicles	2,584.54
Restricted for Fire Facilities	6,877.16
Restriced for Fire Apparatus	21,318.49
Restricted for Developmental Impact	412.83
Total Equity	48,881.87
TOTAL LIABILITIES & EQUITY	48,881.87

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Accrual Basis

Developmental Impact Fund
Profit & Loss
July 2025 through June 2026

	Jul '25 - Jun 26
Income	
34191 - Impact Fees - Res.	47,265.00
34192 - Impact Fees - Nonres	1,204.00
36100 - Interest Earnings	412.87
Total Income	48,881.87
Expense	0.00
Net Income	**48,881.87**