CITY OF LOUDON
CITY HALL
P.O. BOX 189
LOUDON, TENNESSEE 37774

A G E N D A
LOUDON CITY COUNCIL
Tuesday, May 27, 2025

PUBLIC HEARING:

6:20 PM **AN ORDINANCE OF THE CITY OF LOUDON, TENNESSEE, AMENDING TITLE 5 OF THE MUNICIPAL CODE ANNOTATED, SECTION 8-36-212**

6:25 PM **AMENDING THE *PERSONNEL RULES AND REGULATIONS* OF THE CITY OF LOUDON**

REGULAR MEETING - 6:30 PM

A. Call to Order
B. Invocation and Pledge of Allegiance to the Flag of the United States of America
C. Roll Call of Attendance
D. Mayor's Welcome
E. Recognition of Visitors
F. Adoption of Agenda
G. Citizen's Input
H. Approval of Minutes:
    1. Regular Meeting – April 28, 2025
I. Resolution:
    1. Approving a Downtown Masterplan Consulting Services Agreement
    2. Authorizing Proposal to Provide for Downtown Development Coordination Services
    3. A Resolution to Authorize and Appropriate Funds for an Actuarial Study of the Cost Associated with a Hazardous Duty Supplemental Benefit Pursuant to Tennessee Code Annotated, Section 8-36-212
    4. Amending the Pay Classification Plan
    5. Authorizing Police Department Equipment to be Considered Surplus and Replaced
    6. Authorizing Fire Department Equipment to be Considered Surplus

J. Ordinance – Second Reading:
    1. An Ordinance of the City of Loudon, Tennessee Amending Title 5 of the Municipal Code Regarding the Municipal Procurement Code
    2. Amending the *Personnel Rules and Regulations* of the City of Loudon

K. Ordinance – First Reading:
    1. Amending the *Personnel Rules and Regulations* of the City of Loudon
    2. Amending the *Zoning Map of the City of Loudon, Tennessee*, Pursuant to §13-7-203 and §13-7-204 of the *Tennessee Code Annotated*, to Rezone Property Located at 6622 West Lee Highway, Tax Map 048, Parcel 104.00, Approximately 0.26± Acres from C-1 (Central Business District) to P-1 (Professional and Civic District)
    3. An Ordinance to Add Title 18 Chapter 3 Drought Management Plan to the City of Loudon Municipal Code
    4. Setting the Tax Rate for Tax Year 2025
    5. An Ordinance of the City of Loudon, Tennessee Adopting the Annual Budget for the Fiscal Year Beginning July 1, 2025 and Ending June 30, 2026
    6. Amending the 2024-2025 Fiscal Year Budget

L. Other
    1. Fuel Quote Comparisons

M. Department Reports

N. Councilmember Reports

O. Closing Comments

P. Adjournment

CITY OF LOUDON
CITY HALL
P.O. BOX 189
LOUDON, TENNESSEE 37774

To: Mayor Harris and City Council Members

From: Kevin Goins

Subject: May Agenda Items

Date: May 23, 2025

The following items appear on the agenda for the ***Tuesday***, May 27, 2025 Loudon City Council meeting:

Recognition of Visitors:

Resolution:

1. Approving a Downtown Masterplan Consulting Services Agreement. The Downtown Steering Committee/Consultant Selection Committee expects to have a recommendation for the downtown masterplan consultant.
2. Authorizing Proposal to Provide for Downtown Development Coordination Services. The resolution would authorize a professional service agreement for Loudon Downtown Development Coordination with Kathy Price Consulting for the rest of 2025.
3. A Resolution to Authorize and Appropriate Funds for an Actuarial Study of the Cost Associated with a Hazardous Duty Supplemental Benefit Pursuant to Tennessee Code Annotated, Section 8-36-212. The first step in evaluating the TCRS Hazardous Duty Benefit is for the City to pass a resolution authorizing an actuarial study to determine the associated liability. The cost of the study is approximately $400 and will be conducted by a third-party actuary. Once the study is complete, the City may choose whether to proceed with adopting the benefit. If the City elects to move forward, a second resolution and likely, a budget amendment, will be required to formally adopt the plan provision.

4. Amending the Pay Classification Plan. The Pay Classification Plan provides for a 3% Cost of Living Adjustment for all full-time positions and adds the following positions discussed at previous meetings: Assistant Recorder, Public Works Director, Parks & Recreation Director, Fire Fighter, Corporal, and a part-time Communications Specialist.
5. Authorizing Police Department Equipment to be Considered Surplus and Replaced. With the recent transition to 9mm duty weapons the police department has a surplus of 11,432 rounds of .40 caliber ammunition (6,932 -target ammo, 4,500-Duty ammo). It is requested to use Compass auctions to sell this ammunition and in return getting that dollar amount of 9mm ammunition for future use.
6. Authorizing Fire Department Equipment to be Considered Surplus. The fire department has 32 SCBA's bottles that are out of date and no longer permitted for use in firefighting activities. They have been out of service since 2020 with a 15-year shelf life and will be disposed of.

Ordinance – Second Reading:

1. An Ordinance of the City of Loudon, Tennessee Amending Title 5 of the Municipal Code Regarding the Municipal Procurement Code. Competitive Sealed Proposals are used when the solution or service is complex and not solely defined by cost. T.C.A. § 12-3-1207 authorizes municipalities to use, under certain circumstances, competitive sealed proposals to purchase goods and services rather than competitive sealed bids and requires that a municipality adopt by ordinance a procurement code for Competitive Sealed Proposals before purchases may be made as authorized.
2. Amending the *Personnel Rules and Regulations* of the City of Loudon. City Manager Kevin Goins recommends reducing the minimum time in position to six (6) months for employees to transfer to another position.

Ordinance – First Reading:

1. Amending the *Personnel Rules And Regulations* of the City of Loudon. City Public Safety Director Mike Brubaker is requesting revisions to the Personnel Rules & Regulations to align with the change to 12-hour shifts in the Police Department.

2. Amending the *Zoning Map of the City of Loudon, Tennessee*, Pursuant to §13-7-203 and §13-7-204 of the *Tennessee Code Annotated*, to Rezone Property Located at 6622 West Lee Highway, Tax Map 048, Parcel 104.00, Approximately 0.26± Acres from C-1 (Central Business District) to P-1 (Professional and Civic District). Loudon Regional Planning Commission recommends the rezoning request from property owner, Radovan Psar, for rezoning, Tax Map 048, Group N/A, Parcel 104.00, from C-2 Highway Business District to P-1 Professional and Civic District.
3. An Ordinance to Add Title 18 Chapter 3 Drought Management Plan to the City of Loudon Municipal Code. LUB requests approval of the Drought Management Plan, which establishes policies and response procedures for water shortages, ensuring compliance with the Tennessee Safe Drinking Water Act and optimizing resource management during drought conditions. The City will need to approve an ordinance to enforce this plan.
4. Setting the Tax Rate for Tax Year 2025. The recommended 2025 Property Tax Rate is $1.19 per $100.00 of assessed value, which remains unchanged from the 2024 Property Tax Rate.
5. An Ordinance of the City of Loudon, Tennessee Adopting the Annual Budget for the Fiscal Year Beginning July 1, 2025 and Ending June 30, 2026. Thanks to the time you spent at previous workshops and meetings, the budget is structurally balanced and ready for first reading.
6. Amending the 2024-2025 Fiscal Year Budget. City Recorder Melissa Huskin recommends the attached budget amendments to align appropriations with anticipated expenditures.

Other:

1. Fuel Quote Comparisons.

   May 15, 2025: The low deliverable quote for the purchase of fuel was received from Valley Oil Company for the projected amount of $18,248.75 (Unleaded Gasoline $2.2975 and Low Sulfur Undyed Diesel $2.2600).

** *Looking Good Loudon* Clean-up Dates**

November 8, 2025

April 4, 2026

PUBLIC HEARINGS

LOUDON CITY COUNCIL
April 28, 2025

Properly advertised public hearings were held before the Loudon City Council on April 28, 2025 in the meeting room in the Loudon Municipal Building located at 2480 Highway 72 N. Those present were Mayor Jeff Harris, Vice-Mayor Tim Dixon, and Council Members: John Cardwell, Eric Newman, and Kenny Ridings. Also present were City Recorder Melissa Huskin, City Engineer Michael Hogan, Facilities & Maintenance Director Mark Harrell, and Deputy Recorder Meghan Hull. There were approximately nine (9) people present for the public hearing.

AN ORDINANCE AMENDING THE ZONING ORDINANCE OF THE CITY OF LOUDON, TENNESSEE, BY REMOVING §§14-1006(e)

Mayor Harris called the meeting to order at 6:25 p.m. He called for comments or questions regarding the ordinance.

There being none, Mayor Harris closed the public hearing at 6:26 p.m.

_____ _____

Recorder Mayor

REGULAR MEETING

LOUDON CITY COUNCIL
April 28, 2025

The properly advertised regular meeting of the Loudon City Council was held on April 28, 2025 in the meeting room at Loudon Municipal Building located at 2480 Highway 72 N. Those present were Mayor Jeff Harris, Vice-Mayor Tim Dixon, and Councilmembers: John Cardwell, Eric Newman, and Kenny Ridings. Others present were Manager Kevin Goins, City Recorder Melissa Huskin, City Engineer Michael Hogan, Public Safety Director Mike Brubaker, Facilities & Maintenance Director Mark Harrell, and Deputy Recorder Meghan Hull. Also present were approximately twelve (12) citizens.

Mayor Harris called the meeting to order at 6:30 p.m.

Mayor Harris welcomed everyone and thanked all for their attendance.

Mayor Harris asked Manager Kevin Goins, to hold the invocation; and Cole and Cam Goins, sons of Kevin and Allison Goins, to lead the Pledge of Allegiance to the Flag of the United States of America.

Mayor Harris requested a roll call of attendance. Mayor Harris and Councilmembers Dixon, Cardwell, Newman, and Ridings were in attendance.

Mayor Harris asked for official consideration of the agenda. **A motion was made by Vice-Mayor Dixon, seconded by Councilmember Cardwell to postpone the first reading of ordinance #3 until May, approved 4-1 (Newman-NAY). A motion was made by Councilmember Cardwell, seconded by Councilmember Newman to postpone resolution #1 until May, approved unanimously. A motion was made by Councilmember Cardwell, seconded by Vice-Mayor Dixon and unanimously agreed to adopt the agenda as amended.**

Mayor Harris stated that there were no citizen input signatures.

Mayor Harris asked if councilmembers had reviewed the draft minutes of the regular meeting held on March 24, 2025. **A motion was made by Councilmember Newman, seconded by Councilmember Cardwell and unanimously passed to approve as written the regular meeting held on March 24, 2025.**

Downtown Coordinator Kathy Price outlined the progress of the Downtown Masterplan Consulting Services Agreement interview process.

Council considered the updated guidelines for the awning grant. A motion was made by Councilmember Cardwell and seconded by Councilmember Newman that the following resolution be approved:

RESOLUTION NO. 2025-16

AMENDING THE AWNING GRANT APPLICATION FOR THE CITY OF LOUDON'S COURTHOUSE SQUARE REVITALIZATION

Upon a vote, the resolution was passed unanimously.

Consideration was given to updated guidelines for the signage grant. A motion was made by Councilmember Cardwell and seconded by Councilmember Newman that the following resolution be approved:

RESOLUTION NO. 2025-17

AMENDING THE SIGNAGE GRANT APPLICATION FOR THE CITY OF LOUDON'S COURTHOUSE SQUARE REVITALIZATION

Upon a vote, the resolution was passed unanimously.

Council considered the updated guidelines for the commercial building rehabilitation grant. A motion was made by Councilmember Cardwell and seconded by Councilmember Newman that the following resolution be approved:

RESOLUTION NO. 2025-18

AMENDING THE PROGRAM POLICIES AND PROCEDURES AND APPLICATION FOR THE CITY OF LOUDON'S COURTHOUSE SQUARE REVITALIZATION COMMERCIAL BUILDING REHABILITATION

Upon a vote, the resolution was passed unanimously.

Mayor Harris presented a resolution to acknowledge the TCRS rates effective July 1, 2025. A motion was made by Vice-Mayor Dixon and seconded by Councilmember Ridings that the following resolution be approved:

RESOLUTION NO. 2025-19

ACKNOWLEDGING THE TENNESSEE CONSOLIDATED RETIREMENT SYSTEM RATE EFFECTIVE JULY 1, 2025

Upon a vote, the resolution was passed unanimously.

Next Council considered the surplus of two (2) obsolete police vehicles. A motion was made by Vice-Mayor Dixon and seconded by Councilmember Newman that the following resolution be approved:

RESOLUTION NO. 2025-20

AUTHORIZING TWO (2) SQUAD VEHICLES TO BE CONSIDERED SURPLUS

Upon a vote, the resolution was passed unanimously.

Mayor Harris presented a resolution to surplus various Facilities & Maintenance items and two (2) obsolete vehicles. A motion was made by Councilmember Cardwell and seconded by Councilmember Newman that the following resolution be approved:

RESOLUTION NO. 2025-21

AUTHORIZING CERTAIN FACILITIES AND MAINTENANCE DEPARTMENT ITEMS AND EQUIPMENT TO BE CONSIDERED SURPLUS

Upon a vote, the resolution was passed unanimously.

Council next considered the purchase and installation of LED signage to be placed on Highway 72 at the Lions Club Pavilion. Facilities & Maintenance Director Harrell said that it would be placed at least 75' off the road. A motion was made by Vice-Mayor Dixon and seconded by Councilmember Ridings that the following resolution be approved:

RESOLUTION NO. 2025-22

AUTHORIZING THE PURCHASE AND INSTALLATION OF SIGNAGE IN THE LIONS CLUB PAVILION AREA

Upon a vote, the resolution was passed unanimously.

Council gave consideration to an increase in the approved pay range due to market salary data for the Planner position. A motion was made by Vice-Mayor Dixon and seconded by Councilmember Cardwell that the following resolution be approved:

RESOLUTION NO. 2025-23

AMENDING RESOLUTION 2024-19 (AMENDING THE PAY CLASSIFICATION PLAN) ADOPTED MAY 28, 2024

Upon a vote, the resolution was passed unanimously.

Next Council considered contract continuation with the East Tennessee Development District for planning services. A motion was made by Councilmember Cardwell and seconded by Vice-Mayor Dixon that the following resolution be approved:

RESOLUTION NO. 2025-24

AUTHORIZING CONTRACT WITH EAST TENNESSEE DEVELOPMENT DISTRICT TO PROVIDE FOR LOCAL PLANNING ADVISORY SERVICES

Upon a vote, the resolution was passed unanimously.

Mayor Harris presented an ordinance for second reading to amend the zoning ordinance as directed by the National Park Service. A motion was made by Councilmember Cardwell, seconded by Councilmember Newman that the following ordinance be passed on final reading:

ORDINANCE NO. 2025-02

AN ORDINANCE AMENDING THE ZONING ORDINANCE OF THE CITY OF LOUDON, TENNESSEE, BY REMOVING §§14-1006(e)

Upon a roll call vote, the AYES were: Cardwell, Newman, Dixon, Ridings, and Harris. Mayor Harris declared the ordinance passed on final reading.

Mayor Harris presented an ordinance for first reading to define a procurement code for competitive sealed proposals. A motion was made by Councilmember Cardwell, seconded by Vice-Mayor Dixon that the following ordinance be passed on first reading:

AN ORDINANCE OF THE CITY OF LOUDON, TENNESSEE AMENDING TITLE 5 OF THE MUNICIPAL CODE REGARDING THE MUNICIPAL PROCUREMENT CODE

Upon a roll call vote, the AYES were: Cardwell, Dixon, Newman, Ridings, and Harris. Mayor Harris declared the ordinance passed on first reading and scheduled the public hearing for 6:20 p.m. on May 27, 2025.

Mayor Harris presented an ordinance for first reading to amend the minimum required time for an employee to be in a position before they can transfer to another position. A motion was made by Councilmember Cardwell, seconded by Councilmember Ridings that the following ordinance be passed on first reading:

AMENDING THE *PERSONNEL RULES AND REGULATIONS* OF THE CITY OF LOUDON

Upon a roll call vote, the AYES were: Cardwell, Ridings, Dixon, Newman, and Harris. Mayor Harris declared the ordinance passed on first reading and scheduled the public hearing for 6:25 p.m. on May 27, 2025.

Council was informed of the purchase of gasoline ($2.1600 per gallon) and diesel fuel ($2.1525 per gallon) made on April 15, 2025 from Rogers Petroleum.

City Manager Goins and City Recorder Huskin presented a Fiscal Year 2025-2026 Budget preview including all departments.

Vice-Mayor Dixon reported on the Loudon Regional Planning Commission meetings.

Councilmember Cardwell gave an update on the LUB meeting.

Mayor Harris shared congratulations to April employment anniversaries.

There being nothing further, the meeting was adjourned at 8:39 p.m.

_____ _____

Recorder Mayor

RESOLUTION NO. 2025-__

APPROVING A DOWNTOWN MASTERPLAN CONSULTING SERVICES AGREEMENT

WHEREAS, The City of Loudon and Loudon ALIVE have reviewed the statements of qualifications for the Downtown Masterplan; and

WHEREAS, The City of Loudon and Loudon ALIVE desire to recommend the Downtown Masterplan consulting services agreement.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Loudon, Tennessee as follows:

Section 1. The Loudon City Council hereby authorizes the City Manager to execute the necessary documents for the Downtown Masterplan consulting services as attached.

_____ _____

Recorder Mayor

Passed: _____

RESOLUTION NO. 2025-__

AUTHORIZING PROPOSAL TO PROVIDE FOR DOWNTOWN DEVELOPMENT COORDINATION SERVICES

WHEREAS, The Loudon City Council desires to authorize professional services to provide for downtown development coordination services.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Loudon, Tennessee as follows:

Section 1. The City Manager is hereby authorized to execute appropriate documentation with Kathy Price Consulting to provide for downtown development coordination services as outlined in the attached proposal.

_____ _____

Recorder Mayor

Passed: _____

Kathy Price
CONSULTING

12545 Steekee Rd
Loudon TN 37774
865.271.8228
KPriceConsult.com

May 6, 2025

Mr. Kevin Goins, City Manager
City of Loudon
2480 Highway 72 N
Loudon, TN. 37774

RE: Professional Service Agreement for Loudon Downtown Development Coordination

Dear Manager Goins:

Thank you for the opportunity to renew the professional service agreement for downtown coordination directly through the City of Loudon (hereinafter "CITY"). This agreement, which has been with the Loudon County Chamber of Commerce for the last couple of years. I feel this last stage of my services, as we strive to become a Main Street community by early 2026, is better suited under the City of Loudon. A permanent Main Street Director position will need created, either through the CITY, Loudon ALIVE, or another entity. At that time, my services would be fulfilled. Outlined below is a scope of services and terms of the agreement for my services for fiscal year 2025. If this agreement is acceptable to the CITY, please sign and return at your earliest convenience.

Coordination and Management of Historic Downtown Loudon Downtown Development Programs

LUMP SUM FEE: $17,500
Start of Term: July 1, 2025
End of Term: December 31, 2025

Scope of Work:

1. Process applications for authorized uses of Courthouse Square Revitalization funds, as budgeted by the City of Loudon, and recommend for funding through the grant committee.
2. Manage the Tennessee Downtowns designation for the City of Loudon alongside the steering committee and begin process of becoming a certified Main Street community.
3. Facilitate the development of a downtown masterplan by serving as a liaison between the CITY and urban design/architectural firm ensuring that a plan is developed with a timely manner.
4. Complete and submit the Tennessee Department of Economic and Community Development Main Street application.
5. Coordinate with the CITY and Loudon ALIVE on creating a job description for and the hiring of a Main Street Director.
6. Assist the Loudon ALIVE non-profit with Board and committee meetings and manage their accounts receivables and payables, annual budget, purchases, and other financial matters as requested.

7. Develop and maintain marketing content for the promotion of downtown businesses and events, as well as access to applications, materials, plans, procedures, and maps for public information and use.
8. Provide monthly activity reports to City of Loudon City Manager.
9. Provide quarterly updates to the City of Loudon Council at their workshop or regularly scheduled meetings.
10. Serve as a liaison between developers and City of Loudon personnel for the purpose of facilitating concise and timely approvals of any required permits, etc.

Travel Expenses:
On occasion, travel outside of the City of Loudon may be required at the CITY's direction. All travel expenses, including overnight accommodations, mileage reimbursement, meals and any conference registration fees will be the responsibility of the CITY. Any travel outside of the City of Loudon must be preapproved by the CITY. Any meals, or expenses, associated with the recruitment of business and development opportunities will also be the responsibility of the CITY, or Loudon ALIVE, and billed separately from this AGREEMENT.

Additional Services:
Additional consulting services are available, as needed by the CITY. These services would be beyond the scope of this current proposal and contracted separately at $65.00 per hour (billed in 15-minute increments), or at a negotiated rate agreeable to both parties.

CONSULTANT Terms of Agreement:

1 The CITY hereby contracts with and retains CONSULTANT to provide the scope of services listed above.

2 CITY shall pay CONSULTANT a fee outlined in the proposal above. CONSULTANT will invoice the CITY in two installments: 1) on July 1, 2025 in the amount of $8,750; and 2) on October 1, 2025 in the amount of $8,750. Hourly rates are billed in 15-minute increments. Invoices are to be paid no later than 15 days within receipt of invoice. The CITY shall account for the fee paid to CONSULTANT as an independent contractor. The CITY shall issue CONSULTANT a 1099 for each U.S. tax year per IRS guidelines. CONSULTANT shall provide CITY a W-9 at the execution of a professional services agreement (hereinafter "AGREEMENT).

3 CITY shall reimburse CONSULTANT for reasonable and necessary expenses incurred in performing CONSULTANT'S engagement as described in Travel Expenses section above. CONSULTANT shall request expense reimbursement in writing and shall provide necessary and normal receipts and documentation supporting such requests.

4 This AGREEMENT may be cancelled by either party upon sixty (60) days written notice which notice may be by written hand delivery by the cancelling party or via written letter sent United States Mail first class postage with a copy emailed to the non-cancelling party.

5 CONSULTANT'S work on behalf of the CITY is non-exclusive and CONSULTANT may provide similar or other services to other third parties during the term of this contract.

6 CONSULTANT reserves the right to use any or all materials developed as part of the AGREEMENT for use with future clients.

7 CONSULTANT shall not, at any time or in any manner, during or after the Term, either directly or indirectly, divulge, disclose, or communicate to any person, firm, or corporation in any manner, whatsoever, any material information concerning any matters affecting or relating to the business of the CITY except in the course of performing duties on behalf of the CITY. CONSULTANT shall continue to be bound by the confidentiality provisions of this Section of the AGREEMENT following any termination of this AGREEMENT.

8 CONSULTANT'S liability hereunder to the CITY and/or any third party is limited to any reckless and/or intentional behavior of CONSULTANT and/or CONSULTANT'S employees and/or Agents. In no case shall CONSULTANT be liable to CITY for negligent or gross negligent acts of CONSULTANT and/or agent of CONSULTANT beyond the amount of fees and other non-expense compensation paid CONSULTANT under this contract. IN NO EVENT WILL CONSULTANT BE LIABLE FOR ANY INDIRECT, SPECIAL, OR CONSEQUENTIAL DAMAGES NOR FOR ANY CLAIM AGAINST THE CITY BY ANY PERSON OR ENTITY ARISING FROM OR IN ANY WAY RELATED TO THIS AGREEMENT.

9 CONSULTANT shall provide CITY proof of general liability, professional liability or errors and omissions insurance.

10 The parties hereto agree that these CONSULTANT Terms of AGREEMENT contains the complete AGREEMENT concerning the employment arrangement, written or oral, between them and that this AGREEMENT supersedes all prior negotiations, practices and/or AGREEMENTs. Neither party has made any representations that are not contained herein on which either party has relied in entering into this AGREEMENT.

11 Neither party shall assign this AGREEMENT.

12 This AGREEMENT shall not be modified or amended except by a writing duly executed by both parties.

13 No waiver of any provision of this AGREEMENT shall be effective unless the waiver is in writing and duly executed by both parties. Any waiver by a party of the breach of any provision of this AGREEMENT by the other party shall not operate or be construed as a waiver of any subsequent breach of the same or of any other provision hereof by that party.

14 The provisions of this AGREEMENT shall be severable, and the invalidity of any provisions or portion thereof shall not affect the validity of the other provisions.

15 This AGREEMENT shall be governed by and construed in accordance with the laws of the State of Tennessee.

16 Any notice required or authorized hereunder shall be deemed delivered when delivered to CONSULTANT or to an officer of the CITY, or when deposited, postage prepaid, in the United States mail certified, with return receipt requested, addressed to the parties as follows:

CITY:
Kevin Goins, City Manager
City of Loudon
2480 Highway 72 N
Loudon, TN 37774

CONSULTANT:
Kathy Price, Principal
Kathy Price Consulting
12545 Steekee Road
Loudon, TN 37774

Respectfully Submitted:

Kathy Price
By CONSULTANT

Kathy Price, Owner/Principal
Printed Name and Title

5/6/25
Date

Acceptance of Terms/Agreement:

_____
By CITY

_____
Printed Name and Title

_____
Date

Tennessee Consolidated Retirement System

RESOLUTION NO. 2025-__

A RESOLUTION TO AUTHORIZE AND APPROPRIATE FUNDS FOR AN ACTUARIAL STUDY OF THE COST ASSOCIATED WITH A HAZARDOUS DUTY SUPPLEMENTAL BENEFIT PURSUANT TO TENNESSEE CODE ANNOTATED, SECTION 8-36-212.

WHEREAS, Tennessee Code Annotated, Section 8-36-212 (the "Act") allows participating political subdivisions to establish a hazardous duty supplemental benefit, in addition to the member's retirement allowance, for all its eligible public safety officers, as defined in the Act; and

WHEREAS, said Act provides that political subdivisions may establish a hazardous duty supplemental benefit for employees who meet the eligibility requirements in the Act; and

WHEREAS, prior to the establishment of this supplemental benefit, the Act requires a resolution by the political subdivision's chief governing body authorizing and agreeing to pay for the cost of an actuarial study to determine the liability associated with the establishment of this supplemental benefit;

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Loudon, Tennessee hereby authorizes and appropriates funds for an actuarial study of the liability associated with authorization of the provisions of the Act.

_____ _____

Recorder Mayor

Passed: _____

STATE OF TENNESSEE

COUNTY OF LOUDON

I, Melissa Huskin, clerk of the City Council of the City of Loudon, Tennessee do hereby certify that this is a true and exact copy of the foregoing resolution that was approved and adopted at a meeting held on the 27th day of May, 2025, the original of which is on file in this office. I further certify that _____ members voted in favor of the resolution and that _____ members were present and voting.

IN WITNESS THEREOF, I have hereunto set my hand, and the seal of the City of Loudon, Tennessee.

_____

As Clerk of the Board, as aforesaid

SEAL

RESOLUTION NO. 2025-__

AMENDING THE PAY CLASSIFICATION PLAN

WHEREAS, The Loudon City Council has reviewed the present wage and salary classification system; and

WHEREAS, The Loudon City Council believes it to be in the public interest to modify the existing pay classification system to ensure all classes of employees are treated equitably by the City of Loudon.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Loudon, Tennessee as follows:

Section 1. The pay classification for the following positions together with the authorized manning levels for each classification are hereby established:

General Manager (1/2) *			$ 3,372.76	per week
Administration:				
City Recorder/Treasurer (1)	$ 1,375.88	-	1,938.26	per week
Assistant Recorder (1)	$ 1,307.70	-	1,500.00	per week
Senior Cashier/Deputy Recorder (1/2) **	$ 1,037.41	-	1,221.48	per week
Administrative Asst./Deputy Recorder (2)	$ 1,037.41	-	1,221.48	per week
IT Technician (1)	$ 1,269.00	-	1,439.38	per week
Engineering & Planning:				
City Engineer (3/4) ***	$ 1,757.65	-	2,185.03	per week
Planner (1)	$ 1,346.16	-	1,538.47	per week
Public Safety:				
Public Safety Director (1)	$ 1,522.67	-	1,946.70	per week
Police Department:				
Deputy Police Chief (1)	$ 1,369.80	-	1,687.14	per week
Sergeant (2)	$ 1,167.06	-	1,438.15	per week
Detective (1)	$ 28.82	-	34.69	per hour
Corporal (3)	$ 27.46	-	33.06	per hour
Police Patrol Officer (11)	$ 26.15	-	31.48	per hour
Typist/Receptionist (1)	$ 877.34	-	1,043.82	per week
Fire Department:				
Deputy Fire Chief (1)	$ 1,369.80	-	1,687.14	per week
Captain (3)	$ 20.55	-	25.73	per hour
Fire Fighter (12)	$ 19.57	-	22.53	per hour
Building & Codes Department:				
Bldg.Inspector/Codes Enforce.(1)	$ 1,173.16	-	1,487.96	per week
Codes Enforcement Officer (1)	$ 961.87	-	1,147.37	per week

Facilities and Maintenance:				
Director of Facilities and Maintenance (1)	$ 1,607.31	-	1,835.79	per week
Public Works Departments:				
Public Works Director (1)	$ 1,538.47	-	1,730.77	per week
Operations Superintendent (1)	$ 1,117.29	-	1,349.64	per week
Skilled Laborer (3)	$ 24.98	-	29.95	per hour
Operator (5)	$ 23.76	-	28.41	per hour
General Laborer (6)	$ 22.66	-	26.99	per hour
Mechanic (2)	$ 26.59	-	31.92	per hour
Parks & Recreation Department:				
Parks & Recreation Director (1)	$ 1,250.00	-	1,442.31	per week
Program Coordinator (1)	$ 921.85	-	1,107.35	per week
Special Events Program Coordinator (1)	$ 921.85	-	1,107.35	per week
Operator (2)	$ 23.76	-	28.41	per hour
General Laborer (1)	$ 22.66	-	26.99	per hour

Section 2. General Manager is a shared position with the Loudon Utilities with LUB paying one-half (1/2) of the salary. *

Section 3. Senior Cashier/Deputy Recorder is a shared position with Loudon Utilities with LUB paying one-half (1/2) of the salary. **

Section 4. The City Engineer position is a shared position with the Loudon Utilities with LUB paying one-quarter (1/4) of the salary. ***

Section 5. A full-time employee who is promoted from one classification to another classification will be placed in a pay step in the new classification that will result in at least a 5% increase in compensation, provided no pay shall exceed the salary or wage maximum.

Section 6. The shift differential pay for police patrolman shall be $0.30 per hour for the night shift.

Section 7. Firefighters must have an apprentice Firefighter I certificate to be eligible for Step 5 and a Firefighter II certificate to be eligible for Step 6.

Section 8. A new employee will be hired at Step 1 unless the General Manager recommends and the City Council approves a higher beginning salary. In order to be eligible for a step increase, an employee shall serve the indicated minimum time in the preceding step.

a. To Step 2 – 6 months in Step 1
b. To Step 3 – 6 months in Step 2
c. To Step 4 – 6 months in Step 3
d. To Step 5 – 12 months in Step 4
e. To Step 6 – 12 months in Step 5

Step increases are merit increases and must be approved by the General Manager upon recommendation of the Department Head.

Section 9. The members of the Board of Directors of Loudon Utilities shall be paid $175.00 per month.

Section 10. The number of positions authorized in each classification shall constitute the maximum number of employees that may be hired in that classification.

Section 11. Effective July 1, 1993, the General Manager is authorized to participate in the ICMA-RC.

Section 12. Effective July 1, 2001, full-time employees shall be eligible to participate in the ICMA-RC.

Section 13. The salary and wage rates adopted in the above sections shall become effective July 1, 2025.

Section 14. The following part-time positions are authorized to be filled for the number of hours funded in the budget for the various departments and the rate of pay will become effective July 1, 2025:

A.	Field Maintenance Workers	$10.92 per hour
B.	Concession Stand Workers	9.71 per hour
C.	Concession Stand Supervisor	11.97 per hour
D.	Lifeguards	10.61 per hour
E.	Head Lifeguard-Swimming Instructor	10.97 per hour
F.	Assistant Pool Manager	11.66 per hour
G.	Public Works Department Laborer	12.60 per hour
H.	Janitors – Part Time	9.71 per hour
I.	Program Development	12.44 per hour
J.	Pool Admissions	9.71 per hour
K.	Field Supervisor	13.34 per hour
L.	Adult League Ump/Ref (non-certified)	15.75 per game
M.	Adult League Ump/Ref (certified)	31.50 per game
N.	Pool Manager (first year)	13.81 per hour
O.	Pool Manager (w/WSI certification)	14.23 per hour
P.	Patrol Officer – first 1040 hours	17.49 per hour
Q.	Patrol Officer – over 1040 hours	18.12 per hour
R.	Academy Trained Patrol Officer first 1040 hours	19.73 per hour
S.	Academy Trained Patrol Officer over 1040 hours	21.49 per hour
T.	Firefighter	13.13 per hour
U.	Certified Firefighter	16.28 per hour
V.	Security Officer	9.71 per hour
W.	Event Staff	10.71 per hour
X.	Administrative Assistant	15.00 per hour
Y.	Planner	45.00 per hour
Z.	Communications Specialist	24.00 per hour

_____ _____

Recorder Mayor

Passed: _____

RESOLUTION NO. 2025-__

AUTHORIZING POLICE DEPARTMENT EQUIPMENT TO BE CONSIDERED SURPLUS AND REPLACED

WHEREAS, The City Manager and Director of Public Safety have recommended certain Police department equipment be declared as surplus equipment; and

WHEREAS, Compass Auctions & Real Estate has agreed to accept the surplus equipment for auction and exchange the proceeds thereon for updated equipment on an equal dollar basis.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Loudon, Tennessee as follows:

Section 1. The City Council hereby declares that the 11,432 rounds of .40 caliber ammunition (6,932 -target ammo, 4,500-Duty ammo) be declared surplus and exchange for an equal dollar value of 9mm ammunition through Compass Auctions & Real Estate.

_____ _____

Recorder Mayor

Passed: _____

RESOLUTION NO. 2025-__

AUTHORIZING FIRE DEPARTMENT EQUIPMENT TO BE CONSIDERED SURPLUS

WHEREAS, The City Manager and Director of Public Safety have recommended certain Fire department equipment be considered as surplus equipment for disposal.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Loudon, Tennessee as follows:

Section 1. The City Council hereby declares that the thirty-two (32) out of date Self-Contained Breathing Apparatus' bottles and no longer permitted for use in firefighting activities be declared surplus

Section 2. The City Council hereby directs appropriate disposal of the thirty-two (32) out of date Self-Contained Breathing Apparatus' bottles.

_____ _____

Recorder Mayor

Passed: _____

ORDINANCE NO. 2025-__

AN ORDINANCE OF THE CITY OF LOUDON, TENNESSEE AMENDING TITLE 5 OF THE MUNICIPAL CODE REGARDING THE MUNICIPAL PROCUREMENT CODE

WHEREAS, Tennessee Code Annotated § 12-3-1207 authorizes municipalities to use, under certain circumstances, competitive sealed proposals to purchase goods and services rather than competitive sealed bids; and

WHEREAS, Tennessee Code Annotated § 12-3-1207 requires that a municipality adopt by ordinance a procurement code before purchases may be made as authorized; and

WHEREAS, The City Mayor and City Council desires to exercise the power and authority granted to municipalities under said legislation and in that regard desires to adopt a procurement code in accordance with such legislation.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Loudon, Tennessee, as follows:

SECTION 1. Title 5, chapter 5 of the municipal code is hereby amended by adding a new section 5-505 to the city's procurement code:

> **5-505. Competitive Sealed Proposals.** (1) Notwithstanding anything to the contrary in the municipal ordinances and/or resolutions governing purchases, the city may use competitive sealed proposals to purchase goods and services rather than competitive sealed bids when the Council, acting under the restrictions and requirements of Tennessee Code Annotated Title 12, Chapter 3, Part 12, as same may hereinafter be amended, and the procurement code adopted by this section, determines that the use of competitive sealed bidding is either not practicable or not advantageous to the city. The Council must make the aforesaid determination with regard to each use of competitive sealed proposals rather than competitive sealed bids, except that in actual emergencies caused by unforeseen circumstances such as natural or human-made disasters, delays by contractors, delays in transportation, or unanticipated volume of work, purchases through competitive sealed proposals may be made without specific authorizing action of the Council. A record of any emergency purchase shall be made by the person authorizing the emergency purchase, specifying the amount paid, the items and services purchased, from whom the purchase was made, and the nature of the emergency. A report of the emergency purchase purchased through competitive sealed proposals containing all relevant information shall be made as soon as possible by the person authorizing the purchase to the Council.

(2) Criteria and Procedure. The following shall constitute the criteria and procedures for purchasing through competitive sealed proposals:

(a) *Conditions for Use*.

(i) Competitive sealed proposals may be used only after the municipality has documented the reasons why competitive sealed bids are not practicable or not advantageous to the municipality, and

(ii) Competitive sealed proposals may be used only when qualifications, experience, or competence are more important than price in making the purchase and:

(1) When there is more than one solution to a purchasing issue and the competitive sealed proposals will assist in choosing the best solution; or

(2) When there is no readily identifiable solution to a purchasing issue and the competitive sealed proposals will assist in identifying one or more solutions.

(b) *Public Notice.* Adequate public notice of the request for competitive sealed proposals shall be given in the same manner provided by applicable law for competitive sealed bids.

(c) *Request/Evaluation Factors.* The request for competitive sealed proposals must state the relative importance of price and other evaluation factors. Among other things, the request shall include the desired specifications (which may be expressed in the context of the result sought to be obtained); the qualifications of each proposer; warranties, time frame for performance, the contract; and, if applicable, the bond or other security that the successful proposer will be required to furnish. The request for competitive sealed proposals shall provide that, after receipt by the city of a proposal, interviews, presentations, demonstrations, and discussions, either oral or in writing or both, may be conducted for clarification to assure full understanding of, and responsiveness to, the solicitation requirements with one (1) or more responsible proposers who submit proposals determined by the purchasing agent to be reasonably susceptible of being selected. The request shall set forth the date, time, and place for submission of proposals.

(d) *Opening of Proposals.* Competitive sealed proposals must be opened in a manner that avoids disclosure of the contents to competing proposers during the negotiation. The proposals and all related materials must be open for public inspection after, but not before, the intent to award the contract to a particular proposer is announced.

(e) *Discussions with Responsive Proposers and Revisions to Proposals.* After receipt by the city of a proposal, interviews, presentations, demonstrations, and discussions, either oral or in writing or both, may be conducted for clarification to assure full understanding of, and responsiveness to, the solicitation requirements with one (1) or more responsible proposers who submit proposals determined by the purchasing agent to be reasonably susceptible of being selected. The proposers must be accorded fair and equal treatment with respect to an opportunity for an interview, presentation, demonstration, discussion, or revision of proposals, both as to the particular goods or services to be furnished and the price thereof. In order to permit the city to obtain the best offers of proposers, revisions may be permitted after submission and before the intent to award to a particular proposer is announced. In conducting interviews, presentations, demonstrations, or discussions, the purchasing agent and other municipal personnel shall not disclose to a proposer during the negotiations information derived from proposals submitted by competing proposers. Nothing contained herein shall preclude the city from conducting conferences or otherwise communicating with all parties who may be interested in responding to a proposal prior to the time that proposals are to be received.

(f) *Best and final offers.* If interviews, presentations, demonstrations, or discussions are conducted, the purchasing agent shall issue a written request for best and final offers. The request shall set forth the date, time, and place for submission of best and final offers. Best and final offers shall be requested only once, unless the purchasing agent makes a written determination that it is advantageous to the city to conduct further discussion or clarify the city's requirements. The request for best and final offers shall inform proposers that, if they do not submit a notice of withdrawal or a best and final offer, their latest written offer will be construed as their best and final offer. Nothing contained herein shall preclude the Council from rejecting all proposals and thereafter requesting new proposals.

(g) *Award.* The award shall be made to the responsible proposer whose proposal the Council determines is the most advantageous to the city, taking into consideration price and the evaluation factors set out in the request for competitive sealed proposals. No other factor may be used in the evaluation. The purchasing agent shall place in the contract file a statement containing the basis on which the award was made.

(h) *Protest.* In the event that any proposer to a request for competitive sealed proposals is aggrieved by the decision of the city, such aggrieved proposer may protest the intended award to another proposer if the protest is filed within seven (7) days after the intended award is announced. The protest must be filed with the Council in care of the City Manager of the city and shall be promptly decided by the Council. The purchase shall not be finalized and work may not commence until the Council has reviewed and made a decision on the protest.

(i) *No Conflict with Other Laws.* Nothing contained herein is intended to change the authority of the city with respect to contracting for professional services in accordance with the applicable laws of the state of Tennessee.

_____ _____

Recorder Mayor

First Reading: _____

Second Reading: _____

Public Hearing: _____

ORDINANCE NO. 2025-__

AMENDING THE
PERSONNEL RULES AND REGULATIONS
OF THE CITY OF LOUDON

WHEREAS, The City Council desires to amend the *Personnel Rules and Regulations* of the City of Loudon.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Loudon, Tennessee, as follows:

Section 1. The *Personnel Rules and Regulations* Loudon City Payroll/Policy Administration Manual shall be amended by the following amendments, deletions, and additions:

Section 2 TITLE Employment shall be amended in the following subsection by ~~deletion~~ and *replacement* as follows:

2.4 ~~Transfers/Promotions~~ *Any Posted Position*

(second paragraph)

Employees must submit a resumé to Human Resources in order to be considered for ~~a transfer/promotion to a higher-level position~~ *any posted position*. To be eligible, employees must have held their current position for at least ~~twenty-four (24)~~ *six (6) months*, and have a satisfactory performance record.

Recorder

Mayor

First Reading: _____

Second Reading: _____

Public Hearing: _____

ORDINANCE NO. 2025-__

AMENDING THE
PERSONNEL RULES AND REGULATIONS
OF THE CITY OF LOUDON

WHEREAS, The City Council desires to amend the *Personnel Rules and Regulations* of the City of Loudon.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Loudon, Tennessee, as follows:

Section 1. The *Personnel Rules and Regulations* Loudon City Payroll/Policy Administration Manual shall be amended by the following amendments, ~~deletions~~, and *additions*:

Section 8 TITLE Vacation shall be amended by adding at the end as follows:

Firefighters assigned to a twenty-four (24) hour shift: please refer to Personnel Rules and Regulations, Section 15 TITLE Firefighter-Workday, Vacation, Holiday Accrual for specific policies.

Police Officers assigned to a twelve (12) hour shift: please refer to Personnel Rules and Regulations, Section 16 TITLE Police Officer-Workday, Vacation, Holiday Accrual for specific policies.

Section 9 TITLE Holidays shall be amended by ~~deletion~~ and *replacement/addition* as follows:

Holidays that fall on …... on the following Monday. ~~**Firefighters:** Firefighters, required to maintain twenty-four (24) hour per day staffing, observe the actual calendar holiday.~~

Firefighters assigned to a twenty-four (24) hour shift: please refer to Personnel Rules and Regulations, Section 15 TITLE Firefighter-Workday, Vacation, Holiday Accrual for specific policies.

Police Officers assigned to a twelve (12) hour shift: please refer to Personnel Rules and Regulations, Section 16 TITLE Police Officer-Workday, Vacation, Holiday Accrual for specific policies.

9.1 Worked Holidays

Employees who are required …... ~~**Firefighters:** A worked holiday for a firefighter is twelve (12) hours.~~

Firefighters assigned to a twenty-four (24) hour shift: please refer to Personnel Rules and Regulations, Section 15 TITLE Firefighter-Workday, Vacation, Holiday Accrual for specific policies.

Police Officers assigned to a twelve (12) hour shift: please refer to Personnel Rules and Regulations, Section 16 TITLE Police Officer-Workday, Vacation, Holiday Accrual for specific policies.

9.2 Un-worked Holiday

All employees who are scheduled off on a designated holiday receive eight (8) hours un-worked holiday pay.

Firefighters assigned to a twenty-four (24) hour shift: please refer to Personnel Rules and Regulations, Section 15 TITLE Firefighter-Workday, Vacation, Holiday Accrual for specific policies.

Police Officers assigned to a twelve (12) hour shift: please refer to Personnel Rules and Regulations, Section 16 TITLE Police Officer-Workday, Vacation, Holiday Accrual for specific policies.

Section 10 TITLE Time Off Benefits shall be amended in the following subsections by adding *as shown in italics* as follows:

10.2 Sick Leave

Employees may accrue eight (8) hours sick leave per month. Unused sick leave may be accumulated to a maximum of 1,440 hours (180 Days). Firefighters *assigned to a twenty-four (24) hour shift* receive *twelve* (12) hours of sick time each month with a maximum accrual of 2160 hours. *Police Department personnel assigned to a twelve (12) hour shift receive nine (9) hours of sick time each month with a maximum accrual of 1620 hours.*

10.3 Bereavement Leave

Regular, full-time employees are eligible to receive up to three (3) paid working days for bereavement leave due to the death of a member of their immediate family. ~~A paid day for a firefighter is twelve (12) hours~~. An employee's immediate family includes his or her **spouse, children, parents, brother or sister, grandchild, stepfather, stepmother, grandfather, grandmother, father-in-law or mother-in-law.**

An employee notified of a death in his or her immediate family while at work, *they* will be paid the remainder of the scheduled *workday.* ~~hours that day, and the three day eligibility for paid bereavement leave will not commence until the next regularly scheduled work day which is lost.~~ *Additionally, they are eligible for up to three days of paid bereavement leave, to be used no later than the date of burial or cremation services (not to exceed 60 days from death).*

Section 2. The *Personnel Rules and Regulations* Loudon City Payroll/Policy Administration Manual shall further be amended by adding two (2) sections as attached:

Section 15 TITLE Firefighter-Workday, Vacation, Holiday Accrual

Section 16 TITLE Police Officer-Workday, Vacation, Holiday Accrual

Recorder

Mayor

First Reading: _____

Second Reading: _____

Public Hearing: _____

TITLE Firefighter-Workday, Vacation, Holiday,	LOUDON CITY PAYROLL/POLICY ADMINISTRATION MANUAL	Section: 15 Date: Revised:

Firefighters assigned to a twenty-four (24) hour shift are subject to the following pertaining to leave and sick time/accrual, holidays, worked/unworked holidays and bereavement.

Vacation accrual

For vacation credit purposes a workday for a firefighter assigned to a twenty-four (24) hour shift is defined as twelve (12) hours. An employee will be allowed to accrue annual leave up to twice the employee's annual rate of accumulation.

	MONTH	YEARLY
One to 5 Years	10.00	120.00
After 5 Years through 10 Years	15.00	180.00
After 10 Years through 15 Years	20.00	240.00
16	21.00	252.00
17	22.00	264.00
18	23.00	276.00
19	24.00	288.00
20	25.00	300.00
21	26.00	312.00
22	27.00	324.00
23	28.00	336.00
24	29.00	348.00
25	30.00	360.00

Personal day

For firefighters assigned to a twenty-four (24) hour shift a personal day is twelve (12) hours.

Observing of a holiday

Firefighters assigned to a twenty-four (24) hour shift who are required to maintain twenty-four (24) hour per day staffing, observe the actual calendar holiday.

Worked holiday

Firefighters who are required to work holidays shall be compensated, in addition to their regular pay: holiday pay at the rate of one and one-half times their regular rate of pay for hours worked on the observed holiday; or be granted a day of leave for later use in addition to regular pay received for the time worked. If the holiday is saved for later use, it shall be used within sixty (60) calendar days of the holiday, employees shall have no more than four (4) saved holidays at

any given time, and the saved holiday(s) must be used within the calendar year that it was saved. A worked holiday for a firefighter assigned to 24-hour shift is twelve (12) hours.

Unworked holiday

Firefighters assigned to a twenty-four (24) hour shift receive twelve (12) hours un-worked holiday pay. These hours can be saved for later use. If the holiday is saved, it shall be used within sixty (60) calendar days of the holiday, employees shall have no more than four (4) saved holidays at any given time, and the saved holiday(s) must be used within the calendar year that it was saved.

TITLE Police Officer-Workday, Vacation, Holiday,	LOUDON CITY PAYROLL/POLICY ADMINISTRATION MANUAL	Section: 16 Date: Revised:

Police officers assigned to a twelve (12) hour shift are subject to the following pertaining to leave and sick time/accrual, holidays, worked/unworked holidays and bereavement.

Vacation accrual

For vacation credit purposes a workday for a police officer assigned to a twelve (12) hours shift is defined as nine (9) hours. An employee will be allowed to accrue annual leave up to twice the employee's annual rate of accumulation.

	MONTH	YEARLY
One to 5 years	7.50	90.00
After 5 Years through 10 Years	11.25	135.00
After 10 Years through 15 Years	15.00	180.00
16	15.75	189.00
17	16.50	198.00
18	17.25	207.00
19	18.00	216.00
20	18.75	225.00
21	19.50	234.00
22	20.25	243.00
23	21.00	252.00
24	21.75	261.00
25	22.50	270.00

Personal day

For police officers assigned to a twelve (12) hour shift a personal day is nine (9) hours.

Observing of a holiday

Police officers assigned to a twelve (12) hour shift, who are required to maintain twenty-four (24) hour per day staffing, observe the actual calendar holiday.

Worked holiday

Police officers who are required to work holidays shall be compensated, in addition to their regular pay: holiday pay at the rate of one and one-half times their regular rate of pay for hours worked on the observed holiday; or be granted a day of leave for later use in addition to regular pay received for the time worked. If the holiday is saved for later use, it shall be used within sixty (60) calendar days of the holiday, employees shall have no more than four (4) saved holidays at any given time, and the saved holiday(s) must be used within the calendar year that it was saved.

A worked holiday for a police officer assigned to a twelve (12) hour shift is nine (9) hours.

Unworked holiday

Police officers assigned to a twelve (12) hour shift receive nine (9) hours unworked holiday pay. These hours can be saved for later use. If the holiday is saved, it shall be used within sixty (60) calendar days of the holiday, employees shall have no more than four (4) saved holidays at any given time, and the saved holiday(s) must be used within the calendar year that it was saved.

ORDINANCE NO. 2025-__

AMENDING THE *ZONING MAP OF THE CITY OF LOUDON, TENNESSEE*, PURSUANT TO §13-7-203 AND §13-7-204 OF THE *TENNESSEE CODE ANNOTATED*, TO REZONE PROPERTY LOCATED AT 6622 WEST LEE HIGHWAY, TAX MAP 048, PARCEL 104.00, APPROXIMATELY 0.26± ACRES FROM C-1 (CENTRAL BUSINESS DISTRICT) TO P-1 (PROFESSIONAL AND CIVIC DISTRICT)

WHEREAS, The Loudon City Council, in accordance with §13-7-203 and §13-7-204 of the *Tennessee Code Annotated*, may from time to time, amend the zoning ordinance and related maps; and

WHEREAS, The City of Loudon Regional Planning Commission has forwarded its recommendation regarding the amendment to the Zoning Map of the City of Loudon, Tennessee; and

WHEREAS, A notice of public hearing and a description of the ordinance appeared in the *Loudon County NewsHerald* publication on _____, 2025 consistent with the provision of *Tennessee Code Annotated* §13-7-203; and

WHEREAS, The promotion of public health, safety and general welfare and the regulation of land uses are stated purposes of the Zoning Ordinance of the City of Loudon, Tennessee.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Loudon, Tennessee as follows:

Section 1. That the Zoning Map of the City of Loudon, Tennessee be amended as follows and by the attached illustration, said illustration being a part of this Ordinance.

Section 2. That property located at 6622 West Lee Highway, Tax Map 048, Parcel 104.00 approximately 0.26± acres be rezoned from C-1, Central Business District to P-1, Professional and Civic District.

Section 3. This ordinance shall take effect following its final passage, the public welfare requiring it.

_____ _____

Recorder Mayor

First Reading: _____

Second Reading: _____

Public Hearing: _____



Date: May 1, 2025

County: LOUDON
Owner: PSAR RADOVAN
Address: LEE HWY W 6622
Parcel ID: 048 104.00
Deeded Acreage: 0.26
Calculated Acreage: 0
Vexcel Imagery Date: 2023

1:2,257

0 0.01 0.03 0.06 mi

0 0.03 0.05 0.1 km

State of Tennessee, Comptroller of the Treasury, Division of Property Assessments (DPA), Esri Community Maps Contributors, © OpenStreetMap, Microsoft, Esri, TomTom, Garmin, SafeGraph, GeoTechnologies, Inc, METI/NASA, USGS, EPA, NPS, US Census Bureau, USDA, USFWS

The property lines are compiled from information maintained by your local county Assessor's office but are not conclusive evidence of property ownership in any court of law.

ORDINANCE NO. 2025-__

AN ORDINANCE TO ADD
TITLE 18 CHAPTER 3 DROUGHT MANAGEMENT PLAN
TO THE CITY OF LOUDON MUNICIPAL CODE

WHEREAS, The City of Loudon desires to amend the City of Loudon Municipal Code by adding a Drought Management Plan to be governed by Loudon Utilities.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Loudon, Tennessee as follows:

Section 1. The City of Loudon Municipal Code is hereby amended by the addition of Title 18 Chapter 3. Drought Management Plan as attached.

_____ _____

Recorder Mayor

First Reading: _____

Second Reading: _____

Public Hearing: _____

DROUGHT MANAGEMENT PLAN

July 1, 2025

LOUDON WATER SYSTEM

LOUDON UTILITIES
Natural Gas • Electricity • Water • Wastewater

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APPENDICES

1.0 DECLARATION OF PURPOSE AND INTENT

Loudon Utilities Board (LUB) understands the fundamental need to make efficient use of the limited and valuable water resource under its stewardship in order to safeguard public health and safety. The purpose of this document is to establish a plan and procedures for managing water demand and evaluating supply options before and during drought-related water shortages. The intent is to satisfy the requirements of the Tennessee Safe Drinking Water Act (Chapter 0400-45-01-.17(7)) and to have a sound operations plan in order to safeguard the water supply and to alert the public of unsafe drinking water in the event of a natural or man-made disaster.

The intended goal is to achieve the greatest public benefit from domestic water use, sanitation, and fire protection and to provide water for other purposes in an equitable manner. Therefore, LUB has adopted this Drought Management Plan through an Emergency Response Plan that provides the policies and authority to fulfill this obligation. The Drought Management Plan outlines the framework by which LUB will internally prepare for water shortages and the regulations by which LUB will manage and control its customer water usage during various levels of drought.

2.0 DEFINITION OF TERMS

For the purposes of this plan, the following definitions will apply:

Commercial and Industrial Water Use: Water use is integral to the production of goods and/or services by any establishment having profit as its primary aim.

Conservation: Reduction in water use to prevent depletion or waste of the resource.

Customer: Any person, company, or organization using finished water owned or supplied by LUB.

Domestic Water Use: Any use of water for household purposes such as drinking, bathing, heating, cooking, sanitation, or cleaning, whether the use occurs in a residence or in a commercial or industrial establishment.

Drought Alert Phases: There are four drought alert phases:

1. Drought Alert
2. Voluntary Reductions
3. Mandatory Restrictions
4. Emergency Management

Essential Water Use: Use of water strictly for firefighting, safety, sanitation, health and medical purposes, and the use of water to satisfy federal, state, and local public health and safety requirements.

Finished Water: Water distributed for use after treatment.

Institutional Water Use: Water used by government, public, and private educational institutions, churches, and places of worship, water utilities, and organizations within the public domain.

Irrigation Water Use: Water used to maintain gardens, trees, lawns, shrubs, flowers, athletic fields, right-of-way, and medians.

Trigger Point: A predefined system condition or threshold that, when met, signals the need for a change in operational status or drought response phase. Trigger points are used to determine the appropriate level of conservation measures or restrictions necessary to ensure water supply reliability.

Non-essential Water Use: Categories of water use other than essential water use. Examples of non-essential water use include landscape irrigation and the washing of buildings, parking lots, automobiles, etc.

Water Supply Shortage: Lack of adequate, available water caused by drought or other water shortage events to meet normal demands.

3.0 DROUGHT MANAGEMENT

3.1 Introduction

To ensure that LUB adequately manages its water system during drought-related conditions, an organized plan is necessary for system operation and reliability, proper communications, effective coordination, and ultimate allocation of water use. Prior planning will complement the Drought Management Plan.

3.2 Designation of Water System Drought Response Representative

Administering a drought management plan requires the skills needed to undertake a comprehensive public information program and the judgment required to deal with equity issues arising from enforcement of a mandatory program. The Drought Response Representative for LUB is either the water plant chief operator or a water supervisor/director. The City/Utility Manager for LUB is ultimately responsible for the implementation of the plan with input from the Drought Response Representative. The address of LUB is 2360 Hwy. 72 North, Loudon, TN, 37774, and the phone number is (865) 458-2091.

3.3 Description of Water System

The LUB Water System (hereinafter the "system") is a community public water system located in Loudon, Tennessee, currently serving approximately 5,500 water customers. The system does not purchase finished water from other utilities but does supply finished wholesale water to Tellico Village.

The system contains a Water Treatment Plant (WTP) that is currently undergoing a two-phase expansion. Upon completion in Q1 of 2026, the plant will have a total treatment capacity of 32 million gallons per day (MGD). 24 MGD will be provided by the first phase construction rehabilitation of the existing structures at the plant will provide the other 8 MGD capacity.

As of September 2023, the WTP's Individual Aquatic Resource Alteration Permit (ARAP) permit allows 26 MGD water withdrawal from the Tennessee River. WTP's treatment process includes conventional filtration, fluoridation, and disinfection.

Table 3.3.1 Utilities Projected Water Demand

Year	Annual Volume (MG)	Average Day Flow (MGD)	Peak Day Flow (MGD)
2021	3,931	10.8	13.1
2026	4,500	12.5	15.3
2031	5,000	13.4	16.5
2036	5,550	15.0	18.4
2041	6,000	16.1	19.7

3.4 Identification of Water System Specific Drought Trigger Points

Operators of every water system must develop historical trends that are valuable indicators of drought conditions. LUB has developed trigger points for use during drought or demand water shortages that describe when specific phases of the Drought Management Plan are implemented. The system trigger points are as follows:

3.4.A Drought Alert

In the Drought Alert phase, no reduction in water use demand is planned. LUB will focus on monitoring conditions, prepare for the possible implementation of Voluntary Reductions, and call its drought task force group together to review the plan and next step actions

3.4.B Voluntary Reductions

The Voluntary Reductions phase shall exist when any of the following conditions are met:

- The weekly average daily demand (D) exceeds 130% of the annual average daily demand, calculated from the past 12 months.
- The peak daily demand exceeds 85% of the permitted water withdrawal limit (22.1MGD) for five consecutive days.
- The treatment plant operates at or above 80% of its total functional capacity for five consecutive days.
- LUB, in consultation with the Drought Response Representative, declares a Voluntary Reductions on the above basis or another unforeseen water supply problem.

3.4.C Mandatory Restrictions

The Mandatory Restrictions phase shall exist when any of the following conditions are met:

- The weekly average daily demand (D) exceeds 140% of the annual average daily demand, calculated from the past 12 months.
- The peak daily demand exceeds 90% of the permitted water withdrawal limit (23.4 MGD) for five consecutive days.
- The treatment plant operates at or above 90% of its total functional capacity for five consecutive days.

- LUB, in consultation with the Drought Response Representative, declares Mandatory Restrictions on the above basis or another unforeseen water supply problem.

3.4.D Emergency Management

The Emergency Management phase shall exist when any of the following conditions are met:

- The weekly average daily demand (D) exceeds 150% of the annual average daily demand, calculated from the past 12 months.
- The peak daily demand exceeds 95% of the permitted water withdrawal limit (24.7 MGD) for five consecutive days.
- The treatment plant operates at or above 95% of its total functional capacity for five consecutive days.
- Regulatory or environmental constraints prevent LUB from withdrawing its full permitted allocation from the Tennessee River, significantly impacting supply.
- LUB, in consultation with the Drought Response Representative, declares Emergency Management on the above basis or another unforeseen water supply problem.

3.5 Corporate Agreements and Alternative Water Supply Sources

Successful drought management requires a comprehensive program by the water utility. In many situations, administrative agreements are required with other agencies to fully implement the plan. Agreements with other water purveyors may be necessary for alternative water supply sources. Other agreements that strengthen conservation efforts by large users may be necessary.

3.6 Description of Pre-Drought Planning Efforts

Before the occurrence of a water supply shortage and the need to implement categorical restrictions, it is important that certain pre-response measures be taken with the source water, as well as the water distributed to the customer.

In regard to the conservation measures outlined in Section 4, LUB has taken the following actions:

1. Identification of the top 10 water users on LUB's system
2. Identification of those users with whom there are conservation agreements: <u>There are no agreements at this time.</u>
3. Keeping the public involved, informed and participating in the decision-making process is key to implementing an effective drought management plan. When drought conditions require action, LUB will make an appeal to all water users within the service area to conserve water. This appeal

to the water users will be printed on the water bills, in local papers and broadcast on local news stations.

4. Identification of customers with critical needs. LUB has identified several customers who have critical needs in the event of a drought. LUB will take all precautions necessary to see that these users experience no disruption in service.

Critical Customers

Healthcare & Emergency Services

- Hospitals & Acute Care Facilities
- Urgent Care & Medical Clinics
- Emergency Response Agencies

Sanitation & Public Safety

- Nursing Homes & Senior Care Facilities
- Public Water & Waste Management Facilities
- Police & Fire Departments
- Disaster Relief Organizations & Mobile Water Distribution Points

Critical Infrastructure & Municipal Services

- Utility Providers
- Schools & Educational Institutions
- Public Works & Government Facilities
- Food Production & Distribution Centers

Industrial & Business Customers with Essential Water Needs

- **Factories & Processing Plants** where water is integral to production (priority based on necessity)
- **Livestock & Agricultural Operations** that depend on water for survival

3.7 Description of Capital Planning and Investment for System Reliability and Demand Forecasting

Water utilities routinely find that capital improvements to the system strongly enhance their ability to mitigate the effects of drought. It is important that every water utility aggressively plan and build for future needs. The utility must continue to provide for system operational flexibility, improved pumping and storage capacity, and new technologies to meet the challenges posed by increased demand and limited supply. This requires a multi-faceted approach to supply-side and demand-side improvements, both in the short and long terms.

Supply Side – Short-Term Actions (Immediate to 5 Years)

Completion of the Water Treatment Plant (WTP) Expansion

- LUB is currently undergoing a two-phase expansion of the WTP, increasing treatment capacity to 32 MGD by Q1 2026.
- The first phase will provide 24 MGD of permitted capacity, while the second phase will fully rehabilitate an additional 8 MGD of capacity.

Implementation of the Loudon Water Main Replacement Project

- LUB has started a water main replacement program to replace approximately 130,000 LF of aging cast-iron pipes within LUB's service area.
- The program will occur in phases, spanning several years.

Optimization of Water Treatment Processes

- Adjust chemical treatment dosages to maximize efficiency under low-flow conditions.
- Reduce backwash water losses in filters by implementing optimized backwashing schedules.

Operational Adjustments for Drought Conditions

- Modify treatment plant operations to prioritize nighttime treatment when demand is lower to maximize clear well storage.
- Enhance leak detection and repair programs to reduce non-revenue water losses.

Supply Side – Long-Term Actions (5 to 25 Years)

Completion of the Loudon Water Main Replacement Project

- LUB has started a water main replacement program to replace approximately 130,000 LF of aging cast-iron pipes within LUB's service area.
- The program will occur in phases, spanning several years.

Alternative Water Supply Evaluations

- Assess potential interconnections with neighboring utilities to diversify emergency water sources.
- Conduct a feasibility study for utilizing additional withdrawal points from the Tennessee River or other regional sources.

Expansion of Pumping and Storage Infrastructure

- Investigate the need for additional high-service pumps to increase distribution flexibility.
- Evaluate the potential for new or expanded raw water reservoirs to provide additional drought buffer capacity.

Infrastructure Resilience and Redundancy Upgrades

- Implement system-wide improvements to enhance pipeline capacity, booster stations, and emergency backup power for key facilities.
- Ensure all major treatment plant systems have redundant pumping and power supply capabilities to avoid failures during extreme drought.

Drought-Resistant Water Source Management

- Collaborate with TVA and regulatory agencies to monitor Tennessee River withdrawal limits and secure future drought contingency plans.
- Research and implement water reuse initiatives, such as treated effluent for industrial or irrigation purposes.

Demand Side – Short-Term Actions (Immediate to 5 Years)

Implementation of Tiered Water Rates

- Introduce or adjust tiered pricing structures to incentivize conservation, charging higher rates for excessive water use while ensuring affordability for essential needs.
- Evaluate seasonal surcharges during peak demand periods.

Public Awareness & Conservation Programs

- Launch education campaigns through local media, social media, and customer billing inserts to encourage voluntary conservation efforts.
- Provide homeowner and business conservation guides with tips on reducing water use in landscaping, household activities, and commercial operations.

Irrigation & Outdoor Water Use Regulations

- Implement odd/even irrigation schedules during drought conditions to reduce peak demand.
- Restrict irrigation during midday hours to minimize evaporation losses.

Leak Detection & Reduction Program

- Conduct proactive leak detection surveys across the distribution system to identify and repair leaks, reducing non-revenue water loss.
- Offer customer-side leak detection assistance (e.g., bill notifications for abnormal usage spikes).

High-Use Customer Engagement

- Work with industrial and commercial users to develop custom conservation plans tailored to their operations.
- Conduct water audits for the top 10 highest-use customers to identify efficiency improvements.

Demand Side -Long-Term Actions (5 to 25 Years)

Building Codes & Efficiency Standards

- Partner with local planning agencies to encourage or require low-flow fixtures in new residential and commercial developments.
- Encourage or mandate drought-resistant landscaping for new construction.

Water Reuse & Recycling Programs

- Develop non-potable reuse options, such as using treated effluent for industrial cooling, irrigation, or construction dust control.
- Evaluate feasibility of greywater reuse systems in large commercial or institutional facilities.

Smart Metering & Real-Time Data Monitoring

- Transition to smart meters that allow for real-time monitoring of customer usage, providing automated alerts for excessive water use.
- Explore customer-facing water usage dashboards to help residents track and manage their consumption.

Emergency Demand Reduction Measures

- Establish pre-approved emergency restrictions for non-essential water uses, such as:
    - Car washing restrictions (commercial car washes may be required to use recycled water).
    - Outdoor water bans during extreme drought phases.
- Work with local enforcement agencies to ensure compliance with restrictions.

4.0 DROUGHT RESPONSE

4.1 Background

The objective of the Drought Management Plan is to establish authority, policy, and procedure by which LUB will take the proper actions to manage water demand during a drought-related shortage. The plan and the adoption of the plan by Ordinance, satisfies the requirements of the Tennessee Safe Drinking Water Act (Chapter 0400-45-01-.17(7)) and has the goal of achieving the greatest public benefit from limited supplies of water needed for domestic use, sanitation, fire protection and allocating water for other purposes in an equitable manner.

4.2 Drought Response Measures

This Drought Management Plan outlines specific drought measures for the conservation of water supplied by LUB. The objectives of the plan are directed toward both an overall reduction in water usage and the optimization of supply.

To satisfy these goals, LUB hereby adopts the following regulations and restrictions on the delivery and consumption of water. This Drought Management Plan, which shall apply to both residential and commercial customers, is hereby declared necessary for the protection of public health, safety, and welfare, and shall take effect upon its adoption by the LUB.

If it becomes necessary to conserve water in its service area due to drought, LUB General Manager, or their designee, is authorized to declare a water shortage emergency that existing conditions prevent fulfillment of the usual water-use demands. The General Manager or his/her designee shall notify the local media and provide detailed information concerning the existence of the water shortage emergency and all prohibited uses. The declaration is an attempt to prevent depleting the water supply and allowing for continual use of water for human consumption, sanitation, fire protection, and other essential needs.

Immediately upon issuance of such a declaration, regulations and restrictions set forth under this plan shall become effective and remain in effect until the water supply shortage has ended. A newspaper advertisement shall be published once per week in the local newspaper, informing the public of the water shortage emergency and any prohibition concerning non-essential uses.

Water uses that are regulated or prohibited under this plan are considered non-essential and continuation of such uses during times of water supply shortages is deemed a waste of water, subjecting the offender(s) to penalties.

4.3 Drought Management Plan Guidance and Regulations

General

It is the policy of LUB that the following guidelines are observed by LUB customers upon declaration of a water shortage emergency.

Certain restrictions must be imposed on the use of water during emergency shortages, which may occur for various reasons, including drought, loss of production or distribution facilities, or any other unforeseen cause.

The following guidelines restrict non-essential uses of water during water shortage emergencies so that the greatest public benefit may be served.

No water furnished by LUB shall be wasted during water shortage emergencies. Waste of water includes, but is not limited to the following:

a. Permitting water to escape down a gutter, ditch, or other surface drain;
b. Failure to repair a controllable leak of water; and
c. Failure to put to beneficial use any water withdrawn from the LUB distribution system

LUB's General Manager or their designee will declare the existence of a water shortage emergency according to the standards set out in this plan. The General Manager of their designee will also declare the end of the emergency. When a water shortage emergency is declared, it shall be designated as either a Drought Alert, Voluntary Reductions, Mandatory Restrictions, and/or Emergency Management in accordance with the definitions outlined in Section 3.4.

Non-Essential Uses During a Drought

(A) Non-Essential Uses for Voluntary Reductions:

During the Voluntary Reductions phase, LUB requests customers to limit non-essential water use to help conserve water and reduce strain on the system. While no mandatory restrictions are in place, customers are strongly encouraged to modify their usage habits in the following areas:

1. Reduce the frequency of lawn and garden irrigation and only water during cooler hours (early morning or late evening) to minimize evaporation. Use rain barrels or reclaimed water for outdoor watering when possible. Avoid watering sidewalks, driveways, and other paved areas.
2. Limit washing of personal vehicles, boats, and equipment. Use commercial car washes that recycle water when necessary. Turn off hoses when not in direct use; use bucket washing methods when possible.
3. Shorten shower times and reduce unnecessary water use during bathing. Only run dishwashers and washing machines with full loads. Turn off water while brushing teeth, shaving, or washing hands.
4. Reduce filling and topping off swimming pools, fountains, and ornamental ponds Use pool covers to minimize evaporation and heat loss. Avoid unnecessary uses of sprinklers for recreational purposes.
5. Reduce the use of potable water for dust control – consider using non-potable water or dust suppressants where feasible. Delay non-essential pressure washing off buildings, sidewalks, and parking lots.

(B) Non-Essential Uses for Mandatory Reductions:

The following actions will be implemented by LUB if Mandatory Reductions exist. These and any other uses of LUB-supplied water may be prohibited or re-instated at the discretion of LUB General Manager or designee.

1. Residential, commercial, and industrial irrigation will be limited. Use of LUB's water supply system for lawn or garden sprinkling or other irrigation shall be limited to an odd/even schedule with limited hours. Odd numbered addressed shall water only on Tuesday, Thursday, and Saturday. Even numbered addressed shall water only on Monday, Wednesday, and Sunday. Multi-family residences, businesses with multiple addresses, and properties without an apparent address shall water on odd numbered days. All watering must take place between the hours of 8:00 PM and 6:00 AM.
2. Filling or re-filling swimming pools shall be prohibited without written authorization from LUB's General Manager.
3. The use of potable water for dust control or soil compaction during construction is prohibited. However, alternative dust suppression methods such as non-potable water sources, biodegradable dust suppressants, or other environmentally friendly techniques should be utilized where feasible. Exceptions may be granted for critical safety and air quality concerns upon approval from LUB's General Manager.

4. Washing sidewalks, driveways, parking areas, recreational courts, patios, or other exterior paved areas, except by the City of Loudon and LUB for the public safety.
5. Watering any portion of a golf course.

(C) Non-Essential Uses for Emergency Management:

The following actions will be implemented by LUB if Emergency Management exists. These and any other uses of LUB-supplied water may be prohibited or re-instated at the discretion of the General Manager or designee.

1. Residential, commercial, and industrial irrigation shall be prohibited. The restrictions shall not apply to plantings in pots, baskets, and vegetables gardens.
2. Direct water use by a motor vehicle washing facility shall be prohibited.

4.4 Drought Management Water Rates

Residential:

If voluntary reduction of usage is not successful, LUB may implement, at its discretion, the following excessive rate schedule for water:

Tier I	5,000 GPM (gallons per month)	Regular Rate
Tier II	5,001-7,500 GPM	1.5 times regular rate
Tier III	over 7,500 GPM	2 times regular rate

Commercial/Industrial/Institutional

The following excessive rate schedule shall apply to all Commercial/Industrial/Institutional customers:
A twelve-month moving average shall determine the baseline for each customer.

Tier I	12 month moving average	Regular Rate
Tier II	<10,000 GPM over baseline	1.5 times regular rate
Tier III	>10,001 GPM over baseline	2 times regular rate

4.5 Notice

Upon the declaration of the existence of a water shortage emergency, the General Manager or their designee shall notify all local media outlets and furnish detailed information concerning the existence of the water shortage emergency and all restrictions to normal uses of LUB-supplied water. Every practical effort shall be made to keep LUB water customers fully informed during any water shortage emergency.

4.6 Customer Non-Compliance

In the first instance where a customer is found to be in non-compliant with the requirements of a declared water shortage emergency, a written notice shall be placed on the property where the violation occurred and a duplicate mailed to the person who is regularly billed for the service where the violation occurred and to any person known to LUB who is responsible for the violation or its correction. A Notice of Violation shall describe the violation and order that it be corrected, ceased, or abated immediately or within a timeframe judged by LUB to be reasonable. A description of the fees and penalties associated with the violation and its correction shall be included.

If the Notice of Violation is not complied with, LUB may, at the discretion of the General Manager or their designee, disconnect the water service where the violation occurred. A customer whose water service has been discontinued due to failure to comply with the requirements of a water shortage emergency shall have the right, after the first disconnection, to have service restored upon payment to LUB of the normal reconnection fee and upon executing a written statement that the customer will comply with the requirements of the water shortage emergency. If service to any customer is disconnected a second time due to failure to comply, such customer shall have the right of restoration upon payment to LUB of the normal reconnection fee, payment of a tampering fee, and execution of a written statement that the customer will comply with the requirements of the water shortage emergency. Further non-compliance will be subject to such terms and conditions as may be deemed appropriate by the General Manager.

4.7 Enforcement of Restrictions

If any customer of LUB fails to comply with the mandatory water use restrictions of this plan, the customer shall be given written notice of such failure to comply, including the date of said violation, and shall be assessed surcharges in accordance with the following schedule:

1. First violation: A $50.00 surcharge shall be added to the customer's water bill.
2. Second violation: An additional $100.00 surcharge shall be added to the customers' water bill.
3. Third violation: Water service shall be terminated and restored only after payment of a surcharge of $250.00, in addition to all previously assessed surcharges.

Loudon Utilities Board (LUB) shall be responsible for enforcing the provisions of the Drought Response Plan within its jurisdiction, ensuring compliance through its designated personnel and established protocols.

4.8 Variance

Customers, who in their belief are unable to comply with the mandatory water use restrictions of this Drought Management Plan, may petition for a variance from restrictions by filing a petition with LUB within ten (10) working days after the declaration of water use restrictions.

All petitions for variance shall contain the following information:

A. Name and address of the petitioner;
B. Purpose of water usage;
C. Special provision from which the petitioner is requesting relief;
D. Detailed statement as to how the water use restriction adversely affects the petitioner;
E. Description of the relief desired;
F. Period of time for which the variance is sought;
G. Economic value of the water use;
H. Damage or harm to the petitioner or others if the petitioner complies with the restriction(s);
I. Restrictions with which the petitioner is expected to comply and the compliance date;
J. Steps the petitioner is taking to meet the restrictions from which the variance is sought and the expected date of compliance; and
K. Other information as needed.

For the variance to be granted, the petitioner must demonstrate clearly that compliance with the plan cannot be technically accomplished during the duration of the water supply shortage without having an adverse impact upon the best interests of the community. LUB is authorized to grant temporary variances for existing water uses otherwise prohibited under the plan if it is determined that failure to grant such variances could cause an emergency condition adversely affecting health, sanitation, and fire protection for the public. No such variance shall be retroactive or otherwise justify any violation of this plan occurring prior to the issuance of the variance. Variances granted by LUB shall include a timetable for compliance and shall expire when the water supply shortage no longer exists, unless the petitioner has failed to meet specified requirements. Variances shall be reviewed in a timely manner and the applicant of such variance requests shall not be subject to the restrictions until LUB has made a determination regarding the variance request.

4.9 Activation Review

Upon the date that the LUB approves the Drought Management Plan, a process will be adopted to periodically review and amend said plan. If any portion of the plan is implemented, a review will be conducted within one year. If no portions of the plan are implemented, the plan will be reviewed at a minimum of every three years or if significant changes occur to the water system.

ORDINANCE NO. 2025-__

SETTING THE TAX RATE FOR TAX YEAR 2025

WHEREAS, The estimated revenues projected in the municipal budget for the 2025-2026 fiscal year are based on a tax rate of $1.19.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Loudon, Tennessee as follows:

Section 1. A tax rate of $1.19 be assessed on all property within the corporate limits of the City of Loudon, Tennessee as provided by Tennessee State Law.

Section 2. This ordinance shall be effective for the 2025 tax year.

Recorder

Mayor

First Reading: _____

Second Reading: _____

Public Hearing: _____

ORDINANCE NO. 2025-

AN ORDINANCE OF THE CITY OF LOUDON, TENNESSEE ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026

WHEREAS, *Tennessee Code Annotated* Title 9 Chapter 1 Section 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 available funds; and

WHEREAS, the governing body has published the annual operating budget and budgetary comparisons of the proposed budget with the prior year (actual) and the current year (estimated) in a newspaper of general circulation not less than ten (10) days prior to the meeting where the governing body will consider final passage of the budget.

NOW THEREFORE BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF LOUDON, 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 2026, 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	Actual FY 2024	Estimated Actual FY 2025	Budget FY 2026
Revenues			
Local Taxes	$ 6,833,837	$ 7,430,217	$ 7,404,767
Licenses And Permits	223,971	209,033	157,500
Intergovernmental	987,362	1,005,422	964,204
Charges For Services	41,515	33,481	32,000
Fines And Forfeitures	70,734	61,700	56,700
Other	1,230,088	798,927	226,000
Other Financing Sources			
Issuance of Debt / Debt Proceeds	-	-	-
Sale of Capital Assets	-	-	-
Transfers In - from other funds	76,040	38,205	64,170
Transfers In - from other funds (PILOT)	1,417,704	1,417,700	1,417,700
Total Revenues and Other Financing Sources	$ 10,881,251	$ 10,994,685	$ 10,323,041
Appropriations			
Expenditures			
City Court	$ 7,751	$ 7,751	$ 7,751
Financial Administration	976,888	1,087,314	1,343,246
Engineering & Planning	35,653	157,137	659,983
Codes Administration	229,459	259,968	284,841
Depot Building	1,820	-	-
Police & Fire Bldg & Grounds	59,855	58,800	67,932
Fire Sub-Station Bldg & Grounds	15,803	21,296	25,300
Police Department	2,573,646	2,456,059	2,688,824
Fire Department	1,915,087	2,154,464	2,341,381
Highways and Streets	959,227	979,627	1,179,062
Libraries	10,500	10,500	10,500
Economic Development	25,673	25,673	25,673
Debt Service Principal & Interest	1,242,609	498,897	290,272
Other Financing Uses			
Transfers Out - Sanitation Fund	1,149,730	1,166,948	1,212,350
Transfers Out - Equipment/Capital Reserve Fund	1,255,277	1,105,410	-
Total Appropriations	$ 10,458,978	$ 9,989,842	$ 10,137,116
Change in Fund Balance (Revenues - Appropriations)	**422,274**	**1,004,843**	**185,926**
Beginning Fund Balance July 1	8,190,337	8,612,611	9,617,454
Ending Fund Balance June 30	**$ 8,612,611**	**$ 9,617,454**	**$ 9,803,380**
Ending Fund Balance as a % of Total Appropriations	82.3%	96.3%	96.7%

STATE STREET AID FUND	Actual FY 2024	Estimated Actual FY 2025	Budget FY 2026
Revenues			
State Gas and Motor Fuel Taxes	$ 178,491	$ 164,882	$ 217,234
Gas Tax Increase	31,031	31,682	26,000
State Transporation Modernization Tax	1,109	2,628	2,816
Other Financing Sources			
Interest Earnings	16,480	15,442	10,000
Transfers In - from other funds	-	-	-
Total Revenues and Other Financing Sources	$ 227,111	$ 214,634	$ 256,049
Appropriations			
Public Works Department	$ 198,907	$ 206,500	$ 335,500
Debt Service - Principal and Interest	-	-	-
Total Appropriations	$ 198,907	$ 206,500	$ 335,500
Change in Fund Balance (Revenues - Appropriations)	**28,204**	**8,134**	**(79,451)**
Beginning Fund Balance July 1	568,056	596,260	604,394
Ending Fund Balance June 30	**$ 596,260**	**$ 604,394**	**$ 524,944**
Ending Fund Balance as a % of Total Appropriations	299.8%	292.7%	156.5%

MAINTENANCE FUND (Internal Service)	Actual FY 2024	Estimated Actual FY 2025	Budget FY 2026
Revenues			
Charges for Services	$ 225,412	$ 321,437	$ 315,931
	-	-	-
Total Revenues and Other Financing Sources	$ 225,412	$ 321,437	$ 315,931
Appropriations			
Maintenance Department	$ 225,412	$ 321,437	$ 315,931
	-	-	-
Total Appropriations	$ 225,412	$ 321,437	$ 315,931
Change in Fund Balance (Revenues - Appropriations)	**-**	**-**	**-**
Beginning Fund Balance July 1	-	-	-
Ending Fund Balance June 30	**$ -**	**$ -**	**$ -**
Ending Fund Balance as a % of Total Appropriations	0.0%	0.0%	0.0%

SUGARLIMB INDUSTRIAL PARKS	Actual FY 2024	Estimated Actual FY 2025	Budget FY 2026
Revenues			
Blair Bend Other Revenue	$ -	$ -	$ -
Sugarlimb Other Revenue	13,731	12,000	8,000
Total Revenues and Other Financing Sources	$ 13,731	$ 12,000	$ 8,000
Appropriations			
Blair Bend-Paving	$ -	$ -	$ -
Sugarlimb Expenditures	203	500	51,000
Total Appropriations	$ 203	$ 500	$ 51,000
Change in Fund Balance (Revenues - Appropriations)	**13,528**	**11,500**	**(43,000)**
Beginning Fund Balance July 1	349,904	363,432	374,932
Ending Fund Balance June 30	**$ 363,432**	**$ 374,932**	**$ 331,932**
Ending Fund Balance as a % of Total Appropriations	178854.5%	74986.5%	650.8%

CABLE TELEVISION AUTHORITY (LCTV3)	Actual FY 2024	Estimated Actual FY 2025	Budget FY 2026
Revenues			
Revenues	$ 5,271	$ 6,000	$ 6,000
Total Revenues and Other Financing Sources	$ 5,271	$ 6,000	$ 6,000
Appropriations			
Community Channel	7,135	32,201	7,200
Total Appropriations	$ 7,135	$ 32,201	$ 7,200
Change in Fund Balance (Revenues - Appropriations)	**(1,864)**	**(26,201)**	**(1,200)**
Beginning Fund Balance July 1	103,656	101,792	75,591
Ending Fund Balance June 30	**$ 101,792**	**$ 75,591**	**$ 74,391**
Ending Fund Balance as a % of Total Appropriations	1426.7%	234.7%	1033.2%

EQUIPMENT/CAPITAL RESERVE FUND	Actual FY 2024	Estimated Actual FY 2025	Budget FY 2026
Revenues			
Licenses And Permits	$ 17,954	$ 16,750	$ 10,000
Intergovernmental	108,586	24,352	1,160,944
Other Financing Sources			
Sale of Capital Assets	40,437	20,526	100,000
Transfers In - from other funds	1,255,277	1,105,410	-
Total Revenues and Other Financing Sources	$ 1,422,254	$ 1,167,038	$ 1,270,944
Appropriations			
Expenditures			
Financial Administration	$ -	$ 17,000	$ 292,000
Codes Administration	-	-	-
Police & Fire Bldg & Grounds	-	-	20,000
Fire Sub-Station Bldg & Grounds	-	8,606	-
Police Department	304,128	262,195	130,000
Fire Department	57,650	14,000	282,750
Highways and Streets	176,962	39,893	316,006
Community Development Block Grant	-	-	582,500
Paving, Sidewalks & Drainage	546,138	275,000	119,438
Sanitation Department	6,729	293,193	-
Sidewalk Project	43,839	27,058	505,000
Total Appropriations	$ 1,135,446	$ 936,946	$ 2,247,694
Change in Fund Balance (Revenues - Appropriations)	**286,808**	**230,092**	**(976,750)**
Beginning Fund Balance July 1	1,513,469	1,800,276	2,030,368
Ending Fund Balance June 30	**$ 1,800,276**	**$ 2,030,368**	**$ 1,053,619**
Ending Fund Balance as a % of Total Appropriations	158.6%	216.7%	46.9%

PERSONNEL RESERVE FUND	Actual FY 2024	Estimated Actual FY 2025	Budget FY 2026
Revenues			
Revenues	$ 15,869	$ 16,394	$ 10,000
Total Revenues and Other Financing Sources	$ 15,869	$ 16,394	$ 10,000
Appropriations			
Transfers to General Fund	-	38,205	64,170
Total Appropriations	$ -	$ 38,205	$ 64,170
Change in Fund Balance (Revenues - Appropriations)	**15,869**	**(21,811)**	**(54,170)**
Beginning Fund Balance July 1	294,363	310,233	288,421
Ending Fund Balance June 30	**$ 310,233**	**$ 288,421**	**$ 234,251**
Ending Fund Balance as a % of Total Appropriations			

SANITATION FUND	Actual FY 2024	Estimated Actual FY 2025	Budget FY 2026
Revenues			
Miscellaneous Other Revenue	$ 6,064	$ 7,000	$ 7,000
Transfers In - from other funds	1,149,730	1,166,948	1,212,350
Total Revenues and Other Financing Sources	$ 1,155,794	$ 1,173,948	$ 1,219,350
Appropriations			
Sanitation Department	$ 1,155,794	$ 1,173,948	$ 1,219,350
	-	-	-
Total Appropriations	$ 1,155,794	$ 1,173,948	$ 1,219,350
Change in Fund Balance (Revenues - Appropriations)	**-**	**-**	**-**
Beginning Fund Balance July 1	-	-	-
Ending Fund Balance June 30	**$ -**	**$ -**	**$ -**
Ending Fund Balance as a % of Total Appropriations	0.0%	0.0%	0.0%

RECREATION FUND	Actual FY 2024	Estimated Actual FY 2025	Budget FY 2026
Revenues			
Local Taxes	$ 1,475,412	$ 1,512,332	$ 1,436,716
Swimming Pool Revenue	87,904	62,180	61,600
Ball Tournament Revenues	1,600	1,000	1,000
Youth Baseball/Softball	-	2,073	3,000
Program Revenue	18,837	17,200	17,000
Adult Ball Programs	8,755	12,655	11,750
Youth Flag Football	-	7,625	8,000
Other Revenue	122,064	132,690	100,000
Total Revenues and Other Financing Sources	$ 1,714,572	$ 1,747,755	$ 1,639,066
Appropriations			
Administration	$ 128,228	$ 111,596	$ 320,796
Programs	114,780	228,974	321,253
Swimming Pool	116,352	257,188	333,188
Performing Arts Center	7,750	33,750	30,250
Youth Baseball/Softball	-	6,149	10,440
Adult Ball Programs	6,827	4,583	11,883
Youth Flag Football	-	9,446	17,828
Adult Flag Football	-	2,519	2,953
Parks	527,135	1,717,959	1,846,048
Total Appropriations	$ 901,073	$ 2,372,165	$ 2,894,640
Change in Fund Balance (Revenues - Appropriations)	**813,500**	**(624,410)**	**(1,255,574)**
Beginning Fund Balance July 1	2,552,811	3,366,311	2,741,901
Ending Fund Balance June 30	**$ 3,366,311**	**$ 2,741,901**	**$ 1,486,327**
Ending Fund Balance as a % of Total Appropriations	373.6%	115.6%	51.3%

COURTHOUSE SQUARE REVITALIZATION FUND	Actual FY 2024	Estimated Actual FY 2025	Budget FY 2026
Revenues			
Intergovernmental	$ 260,407	$ 321,270	$ 354,000
Other	55,143	66,620	40,000
Total Revenues and Other Financing Sources	$ 315,550	$ 387,890	$ 394,000
Appropriations			
Administration	$ 36,965	$ 71,991	$ 398,000
Commerical Grants	40,285	80,413	115,000
Streetscapes	54,189	77,220	74,720
Total Appropriations	$ 131,439	$ 229,624	$ 587,720
Change in Fund Balance (Revenues - Appropriations)	**184,111**	**158,267**	**(193,720)**
Beginning Fund Balance July 1	1,154,299	1,338,410	1,496,676
Ending Fund Balance June 30	**$ 1,338,410**	**$ 1,496,676**	**$ 1,302,956**
Ending Fund Balance as a % of Total Appropriations	1018.3%	651.8%	221.7%

DRUG FUND	Actual FY 2024	Estimated Actual FY 2025	Budget FY 2026
Revenues			
Fines And Forfeitures	$ 4,975	$ 4,180	$ 3,475
Other	4,015	21,000	3,000
Total Revenues and Other Financing Sources	$ 8,990	$ 25,180	$ 6,475
Appropriations			
Drug Enforcement	4,713	38,000	17,980
Total Appropriations	$ 4,713	$ 38,000	$ 17,980
Change in Fund Balance (Revenues - Appropriations)	**4,277**	**(12,820)**	**(11,505)**
Beginning Fund Balance July 1	40,306	44,582	31,762
Ending Fund Balance June 30	**$ 44,582**	**$ 31,762**	**$ 20,257**
Ending Fund Balance as a % of Appropriations	945.9%	83.6%	112.7%

TOURISM FUND	Actual FY 2024	Estimated Actual FY 2025	Budget FY 2026
Revenues			
Hotel/Motel Tax	$ 115,071	$ 120,000	$ 121,854
Hotel/Motel Tax (State Collected)	$ 2,092	$ 6,000	$ 5,000
Interest	4,300	5,000	4,000
Other	500	425	-
Total Revenues and Other Financing Sources	$ 121,963	$ 131,425	$ 130,854
Appropriations			
Tourism Development	36,500	45,925	80,000
Total Appropriations	$ 36,500	$ 45,925	$ 80,000
Change in Fund Balance (Revenues - Appropriations)	**85,463**	**85,500**	**50,854**
Beginning Fund Balance July 1	76,147	161,610	247,110
Ending Fund Balance June 30	**$ 161,610**	**$ 247,110**	**$ 297,964**
Ending Fund Balance as a % of Appropriations	442.8%	538.1%	372.5%

Section 2: At the end of the current fiscal year the governing body estimates fund balances (deficits) as follows:

Fund	Estimated Fund Balance at June 30, 2025
General Fund (unassigned)	$ 9,617,454
State Street Aid Fund (restricted)	604,394
Maintenance Fund (internal service)	-
Sugarlimb Industrial Park Fund (assigned)	374,932
Cable TV Fund (assigned)	75,591
Capital Reserve Fund (assigned)	2,030,368
Personnel Reserve Fund (assigned)	288,421
Sanitation Fund (assigned)	-
Recreation Fund (committed)	2,741,901
Courthouse Square Fund(restricted)	1,496,676
Drug Fund (restricted)	31,762
Tourism Fund (committed)	247,110

Section 3: That the governing body herein certifies that the condition of its sinking funds, if applicable, are compliant pursuant to its bond covenants, and recognizes that the municipality has outstanding bonded and other indebtedness as follows:

Fund	Type of Debt	Loan Name and Description	Original Issuance Amount	Authorized & Unissued	Total Principal Outstanding at June 30	Budgeted Annual Debt Service			Detailed Budget Page Number
						Principal	Interest	Total	
General	Notes								
		2021 General Obligation Capital Outlay Note	1,520,000		1,050,000	125,000	18,060	143,060	14
		2022 General Obligation Capital Outlay Note	1,500,000		1,165,000	115,000	32,212	147,212	14
		Total	**$ 3,020,000**	**$ -**	**$ 2,215,000**	**$ 240,000**	**$ 50,272**	**$ 290,272**	

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

Pending Capital Projects (FY 2026)	Pending Capital Projects - Total Expense	Pending Capital Projects Expense Financed by Estimated Revenues and/or Reserves	Pending Capital Projects Expense Financed by Debt Proceeds
General Fund (Detail Attached)	$ 275,000.00	$ 275,000.00	$ -
Maintenace Fund (Detail Attached)	12,671.24	12,671.24	-
Capital/Equipment Reserve Fund (Detail Attached)	2,247,693.50	2,247,693.50	-
Recreation Fund (Detail Attached)	1,338,615.00	1,338,615.00	-
Drug Fund (Detail Attached)	5,280.00	5,280.00	-
Courthouse Square Fund (Detail Attached)	420,000.00	420,000.00	-
Tourism Fund (Detail Attached)	30,000.00	30,000.00	-

Proposed Future Capital Projects (5) Additional Years Forecasted	Proposed Future Capital Projects - Total Expense	Proposed Future Capital Projects Expense Financed by Estimated Revenues and/or Reserves	Proposed Future Capital Projects Expense Financed by Debt Proceeds
General Fund (Detail Attached)	$ 8,846,009.14	$ 8,846,009.14	$ -
Maintenace Fund (Detail Attached)	-	-	-
Capital/Equipment Reserve Fund (Detail Attached)	-	-	-
Recreation Fund (Detail Attached)	1,767,399.00	1,767,399.00	-
Drug Fund (Detail Attached)	26,400.00	26,400.00	-
Courthouse Square Fund (Detail Attached)	-	-	-
Tourism Fund (Detail Attached)	-	-	-

Section 5: During the coming fiscal year the governing body approves the following contributions to organizations:

Organization Name	Amount
Good Samaritan Center	$3,282
Loudon Public Library	10,500
Loudon County Animal Shelter	3,282
Loudon County Chamber of Commerce Membership	6,000
Loudon County Chamber of Commerce Tourism Program	30,000
Loudon County Economic Development Agency	19,673
Loudon County Emergency Communications District	10,000
Loudon County Senior Citizens Center	2,000

Section 6: No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget Law of 1982 T.C.A. Section 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 Section 6-56-205 of the *Tennessee Code Annotated*.

Section 7: Money may be transferred from one appropriation to another as authorized in Article IX, Section 9 of the *Charter of the City of Loudon*, subject to such limitations and procedures as may be described as allowed by Section 6-56-209 of the *Tennessee Code Annotated*.

Section 8: A detailed financial plan will be attached to this budget and become part of this budget ordinance.

Section 9: This annual operating and capital budget ordinance and supporting documents shall be submitted to the Comptroller of the Treasury or Comptroller's Designee for approval if the City has debt issued pursuant to Title 9, Chapter 21 of the Tennessee Code Annotated within fifteen (15) days of its adoption. If the Comptroller of the Treasury or Comptroller's Designee determines that the budget does not comply with the Statutes, the Governing Body shall adjust its estimates or make additional tax levies sufficient to comply with the Statutes or as directed by the Comptroller of the Treasury or Comptroller's Designee.

Section 10: All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

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

Section 12: This ordinance shall take effect July 1, 2025, the public welfare requiring it.

_____ _____

Recorder Mayor

1st Reading _____

2nd Reading _____

Public Hearing _____

Pending Capital Projects included in FY2026 Budget

Department	Request Title	Account ID	FY2026	Reimbursement	Net Total	Priority	Quarter
Street Paving and Construction	Right-of-Way Restoration - LUB Water Main Replacement Program, Phase II	129-43170-931	$40,372.50			1	1
Street Paving and Construction	Right-of-Way Restoration - LUB Water Main Replacement Program, ARC Grant	129-43170-931	$79,065.00			2	4
Financial Administration	ERP Software Implementation Estimate	129-41500-947	$280,000.00			3	ALL
LHS Sidewalk Grant	Phase I Hwy 11 Sidewalk **(MMAG; 90% Reimbursable)** (Engineering)	129-43900-254	$93,000.00	$83,700.00		4	1
Police Department	Police- Patrol Car Replacement (2 per year)	129-42100-944	$130,000.00			5	1
Police & Fire Bldg & Grounds	Fire/Police flooring	129-41850-949	$20,000.00			6	1
Fire Protection and Control	Fire - Nozzle Replacements	129-42200-942	$20,000.00			7	2
Fire Protection and Control	Fire - Turnout Gear (2 Sets)	129-42200-942	$8,400.00			8	2
Fire Protection and Control	Fire- Fire Hose Replacement	129-42200-942	$8,000.00			9	2
Fire Protection and Control	Fire Radios (26) - **Actual Cost after Federal Grant $11,730.95**	129-42200-948	$246,350.00	$234,619.05		10	2
2025 CDBG - Stormwater	CDBG Stormwater System Improvement (Engineering) **(81% Reimbursable)**	129-43155-254	$39,000.00	$31,590.00		11	2
2025 CDBG - Stormwater	CDBG Stormwater Master Plan (Planning) **(81% Reimbursable)**	129-43155-290	$100,000.00	$81,000.00		12	3
LHS Sidewalk Grant	Phase I Hwy 11 Sidewalk **(MMAG; 90% Reimbursable**) (ROW)	129-43900-254	$77,000.00	$69,300.00		13	3
Highways And Streets	72" Zero Turn Lawnmower	129-43100-942	$18,000.00			14	4
Highways And Streets	Street Dept Vehicle Replacement Program	129-43100-944	$73,006.00			15	4
2025 CDBG - Stormwater	CDBG Stormwater System Improvement (Construction) **(81% Reimbursable)**	129-43155-290	$443,500.00	$359,235.00		16	4
2025 CDBG - Stormwater	CDBG Stormwater System Improvement (Construction) LOC Revenue	129-43155-290	$0.00	$100,000.00		16	4
LHS Sidewalk Grant	Phase I Hwy 11 Sidewalk **(MMAG; 90% Reimbursable)** (Contstruction)	129-43900-254	$335,000.00	$301,500.00		17	4
Financial Administration	GoGov Public Notification Software	129-41500-947	$12,000.00			18	4
Highways And Streets	Brushloader	129-43100-942	$225,000.00			19	4
Total Capital/Equipment Reserve			**$2,247,693.50**	**$1,260,944.05**	**$986,749.45**		
Streetscapes Project	Fountain Triangle Improvements (Prior Year Carryover)	137-46531-936	$35,000.00			1.1	1
Streetscapes Project	Downtown Master Plan (Partial Prior Year Carryover)	137-46100-259	$250,000.00			1.2	1
Streetscapes Project	Historic Asset Survey (Prior Year Carryover)	137-46100-259	$90,000.00	$54,000.00		2	2
Streetscapes Project	Historic Guidelines Update (Prior Year Carryover)	137-46100-259	$20,000.00			3	2
Streetscapes Project	CH Square Improvements (Unplanned Improvements)	137-46531-937	$25,000.00			5	4
Total Courthouse Square			**$420,000.00**	**$54,000.00**	**$366,000.00**		
Police Department	Police- Panasonic Toughbook Replacement (2 per year)	140-42100-945	$5,280.00				
Total Drug Fund			**$5,280.00**	**$0.00**	**$5,280.00**		
Engineering & Planning	Hwy 72 Corridor Study	110-41700-257	$125,000.00			1	1
Engineering & Planning	Comprehensive Land Use Plan	110-41700-257	$150,000.00			2	4
Total General Fund			**$275,000.00**	**$0.00**	**$275,000.00**		
Maintenance Department	A/C Refrigerant R134 Recovery & Recycling Unit	125-16400	$5,699.99			1	1
Maintenance Department	Tire Repair Station	125-16400	$6,971.25			2	1
Total Maintenance Fund			**$12,671.24**	**$0.00**	**$12,671.24**		
Park Maintenance	Park Maintenance Bid Award (Prior Year Carryover)	134-44700-938	$593,000.00			1	1
Park Maintenance	Sport Court Resurfacing Bid Award (Prior Year Carryover)	134-44700-938	$95,000.00			2	1
Recreation Administration	Parks & Recreation Director Vehicle	134-44410-944	$46,851.00			3	1
Park Maintenance	Boat Dock Removal	134-44410-938	$75,000.00			4	1
Park Maintenance	Remove Bridge at Legion Park	134-44700-938	$100,000.00			5	1
Park Maintenance	Replace Tables and Chairs at the Lions Club Pavilion	134-44700-938	$15,000.00			5	1
Swimming Pool	Pool Resurfacing & Pump Equipment Replacement	134-44440-938	$190,000.00			7	3
Recreation Programs	Recreation Dept Vehicle Replacement Program	134-44421-944	$74,539.00			8	1
Park Maintenance	52" x 38" Portable Multi-Sport Scoreboard 9" LED digits	134-44700-938	$7,900.00			9	1
Park Maintenance	Loudon Municipal Park Additional Lighting and Upgrades	134-44700-938	$75,000.00			10	ALL
Park Maintenance	Lions Club Pavilion HVAC/Ceiling/Lighting Replacement	134-44700-921	$35,000.00			11	1
Park Maintenance	Sheetrock Ceiling Lower Lions Club Pavilion	134-44700-921	$10,000.00			12	1
Park Maintenance	Concrete Restoration (Floor) Lions Club Pavilion	134-44700-921	$10,000.00			13	1
Park Maintenance	Four Digit Game Clock	134-44700-938	$11,325.00			14	1
Total Recreation Fund			**$1,338,615.00**	**$0.00**	**$1,338,615.00**		
Tourism Development	Historic Signage (Prior Year Carryover)	145-47000-931	$30,000.00			1	1
Total Tourism			**$30,000.00**	**$0.00**	**$30,000.00**		

Proposed Future Capital Projects (5) Additional Years Forecasted

Department	Request Title	Account ID	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Fire Protection and Control	Fire- Resuce rope/harness equipment	129-42200-942	$25,000.00	$20,000.00		$0.00		$45,000.00
Fire Protection and Control	Fire- Edraulic extrication tools	129-42200-942	$32,000.00					$32,000.00
Codes Administration	Codes Enforcement Officer Vehicle Replacement	129-41710-944	$30,000.00	$25,000.00		$0.00		$55,000.00
Fire Protection and Control	Fire- Platform Ladder Truck	129-42200-944			$2,000,000.00	$0.00		$2,000,000.00
Financial Administration	ERP Software Implementation Estimate	129-41500-947	$120,000.00					$120,000.00
2025 CDBG - Stormwater	CDBG Stormwater System Improvement and Master Plan	129-43155-290	$385,000.00					$385,000.00
Street Paving and Construction	Right-of-Way Restoration - LUB Water Main Replacement Program, Phase III	129-43170-931	$313,337.50					$313,337.50
Financial Administration	GoGov Public Notification Software	129-41500-947	$12,000.00	$12,000.00	$12,000.00	$12,000.00	$12,000.00	$60,000.00
Street Paving and Construction	Annual Resurfacing Estimate	129-43170-931	$0.00	$819,545.25	$844,131.61	$869,455.56	$895,539.22	$3,428,671.64
Sanitation Department	Dumpsters (6)	129-43200-942	$15,000.00		$15,000.00		$15,000.00	$45,000.00
Highways And Streets	Street Radios	129-43100-948				$12,000.00		$12,000.00
Sanitation Department	Sanitation Radios	129-43200-948				$8,000.00		$8,000.00
Sanitation Department	Sanitation Truck Replacement	129-43200-944	$450,000.00					$450,000.00
Highways And Streets	Skid Steer	129-43100-942	$150,000.00					$150,000.00
Highways And Streets	Bucket Truck	129-43100-942			$200,000.00			$200,000.00
Highways And Streets	Lawnmower Truck - Ford F-250 Flatbed	129-43100-944				$75,000.00		$75,000.00
Highways And Streets	Street Sweeper Replacement	129-43100-942	$250,000.00					$250,000.00
Highways And Streets	Boom Mower	129-43100-942	$150,000.00					$150,000.00
Highways And Streets	Dump Truck	129-43100-944			$75,000.00			$75,000.00
Fire Protection and Control	Fire- Fire Hose Replacement	129-42200-942	$8,000.00					$8,000.00
Fire Protection and Control	Fire - Turnout Gear (2 Sets)	129-42200-942	$16,800.00	$16,800.00	$16,800.00	$16,800.00	$16,800.00	$84,000.00
Fire Protection and Control	Fire- Fire Boat (access to marinas)	129-42200-944		$250,000.00				$250,000.00
Police Department	Police- Patrol Car Replacement (2 per year)	129-42100-944	$130,000.00	$130,000.00	$130,000.00	$130,000.00	$130,000.00	$650,000.00
Total Capital/Equipment Reserve			**$2,087,137.50**	**$1,273,345.25**	**$3,292,931.61**	**$1,123,255.56**	**$1,069,339.22**	**$8,846,009.14**
Police Department	Police- Panasonic Toughbook Replacement (2 per year)	140-42100-945	$5,280.00	$5,280.00	$5,280.00	$5,280.00	$5,280.00	$26,400.00
Total Drug Fund			**$5,280.00**	**$5,280.00**	**$5,280.00**	**$5,280.00**	**$5,280.00**	**$26,400.00**
Park Maintenance	Replace Tables and Chairs at the Lions Club Pavilion	134-44700-938					$15,000.00	$15,000.00
Park Maintenance	331 P-Tier Compact Track Loader (w / Fork Lift Attachment)	134-44700-942	$99,400.00					$99,400.00
Park Maintenance	Parking Paving at Loudon Municipal Park	134-44700-938	$999,999.00					$999,999.00
Park Maintenance	Wiring Upgrades/Additions at Loudon Municipal Park	134-44700-938	$50,000.00		$50,000.00			$100,000.00
Park Maintenance	Additional Picnic Tables, Benches in parking area at Loudon Municipal Park	134-44700-938	$15,000.00		$15,000.00			$30,000.00
Park Maintenance	Tennis Court & Basketball Court Coating & Add Lines for 8 Pickleball Courts	134-44700-938				$80,000.00		$80,000.00
Park Maintenance	Loudon Municipal Park Additional Lighting and Upgrades	134-44700-938	$250,000.00			$25,000.00		$275,000.00
Park Maintenance	Park Fencing	134-44700-938	$100,000.00		$50,000.00			$150,000.00
Swimming Pool	Pool Camera System Upgrade	134-44440-938			$12,000.00			$12,000.00
Park Maintenance	Parks Radios	134-44700-312			$6,000.00			$6,000.00
Total Recreation Fund			**$1,514,399.00**	**$0.00**	**$133,000.00**	**$105,000.00**	**$15,000.00**	**$1,767,399.00**

Fund : **110** **General Operating Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
Revenue								
	Local Taxes							
31110	Real & Personal Property Taxes	3,776,994.55	4,637,223.00	4,637,223.00	4,548,330.50	88,892.50	4,548,330.50	4,633,231.00
31211	Property Tax Del - 1st Pr Yr	87,207.66	60,000.00	60,000.00	24,661.82	35,338.18	24,661.82	25,000.00
31219	Property Tax Del -Other Pr Yr	8,626.62	7,000.00	7,000.00	15,509.32	(8,509.32)	15,509.32	7,000.00
31300	Interest & Penalty-Prop Tax	26,368.43	16,000.00	16,000.00	15,190.01	809.99	16,000.00	16,000.00
31520	Payments From Industry	800,107.05	746,218.51	746,218.51	760,417.52	(14,199.01)	760,417.52	746,218.51
31610	Local Sales Tax - Co Trustee	1,465,544.68	1,473,539.00	1,473,539.00	1,000,302.07	473,236.93	1,510,860.00	1,435,317.00
31710	Wholesale Beer Tax	275,766.91	300,000.00	300,000.00	204,313.30	95,686.70	257,783.10	260,000.00
31750	Liquor Inspection Fees	116,130.93	95,000.00	95,000.00	76,054.79	18,945.21	101,847.05	102,000.00
31810	Business Tax	224,730.02	135,000.00	135,000.00	61,906.02	73,093.98	135,000.00	135,000.00
31912	Cable Tv Franchise Tax	52,360.17	60,000.00	60,000.00	23,557.16	36,442.84	47,340.61	45,000.00
31960	Special Assessment - Liens	0.00	0.00	0.00	12,467.00	(12,467.00)	12,467.00	0.00
	Total Local Taxes	**6,833,837.02**	**7,529,980.51**	**7,529,980.51**	**6,742,709.51**	**787,271.00**	**7,430,216.92**	**7,404,766.51**
	Licenses And Permits							
32210	Beer License Fees	14,366.68	3,300.00	3,300.00	4,133.34	(833.34)	4,133.34	3,200.00
32220	Liquor By The Drink Licenses	3,300.00	3,900.00	3,900.00	3,300.00	600.00	3,900.00	3,300.00
32230	Liquor Store License Fees	1,000.00	1,000.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00
32610	Building Permits	205,304.00	150,000.00	150,000.00	199,773.50	(49,773.50)	200,000.00	150,000.00
	Total Licenses And Permits	**223,970.68**	**158,200.00**	**158,200.00**	**208,206.84**	**(50,006.84)**	**209,033.34**	**157,500.00**
	Intergovernmental Revenue							
33310	Housing Auth In Lieu Of Tax	30,697.40	30,697.40	30,697.40	29,108.69	1,588.71	29,108.69	29,108.69
33320	Tva Payments In Lieu Of Tax	76,692.78	73,090.00	73,090.00	57,041.94	16,048.06	76,055.92	75,486.60
33330	Excise Tax	46,831.48	10,000.00	10,000.00	32,834.06	(22,834.06)	32,834.06	10,000.00
33340	TELECOMMUNICATIONS TAX	5,520.20	5,800.00	5,800.00	3,712.39	2,087.61	5,557.90	5,557.90
33426	Fema	0.00	0.00	0.00	20,387.92	(20,387.92)	20,387.92	0.00
33440	State Grant	24,000.00	23,200.00	23,200.00	36,000.00	(12,800.00)	23,200.00	23,200.00

Fund : **110** **General Operating Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
33441	Tema	0.00	0.00	0.00	3,397.99	(3,397.99)	3,397.99	0.00
33510	State Sales Tax	735,776.94	742,884.00	742,884.00	490,847.88	252,036.12	745,689.70	751,870.50
33530	State Beer Tax	2,633.30	2,756.00	2,756.00	2,521.33	234.67	2,550.47	2,636.04
33540	State Sportsbetting Tax	11,387.00	10,784.00	10,784.00	6,830.75	3,953.25	12,000.00	12,581.10
33550	State Mixed Drink Tax	20,965.71	14,000.00	14,000.00	15,229.97	(1,229.97)	18,926.47	18,000.00
33555	State Street Contract Maintena	15,039.85	15,500.00	15,500.00	10,275.02	5,224.98	16,169.54	16,500.00
33560	St City Street & Trans Fd	10,965.54	10,964.00	10,964.00	7,293.76	3,670.24	10,940.64	10,963.53
33565	State Property Tax Relief	6,851.72	6,500.00	6,500.00	8,602.21	(2,102.21)	8,602.21	8,300.00
	Total Intergovernmental Revenu	**987,361.92**	**946,175.40**	**946,175.40**	**724,083.91**	**222,091.49**	**1,005,421.51**	**964,204.36**
	Charges For Services							
34121	Clerk's Fee - Business Tax	23,834.71	15,000.00	15,000.00	6,975.30	8,024.70	15,000.00	15,000.00
34150	Planning Services Fees	5,423.20	1,000.00	1,000.00	8,981.00	(7,981.00)	8,981.00	7,500.00
34310	Highways & St Charges For Ser	9,562.50	9,500.00	9,500.00	7,875.00	1,625.00	9,500.00	9,500.00
34314	Mowing	2,620.00	0.00	0.00	0.00	0.00	0.00	0.00
34315	Household Debris Collection Fe	75.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Charges For Services	**41,515.41**	**25,500.00**	**25,500.00**	**23,831.30**	**1,668.70**	**33,481.00**	**32,000.00**
	Fines, Forfeits, And Penalties							
35110	City Court Fines And Costs	46,311.78	20,000.00	20,000.00	40,822.28	(20,822.28)	45,000.00	40,000.00
35160	Court Fines&costs From County	15,345.24	16,000.00	16,000.00	11,749.04	4,250.96	16,000.00	16,000.00
35190	Admn Charges-Police Dept	900.00	700.00	700.00	600.00	100.00	700.00	700.00
35220	Forfeited Weapons - Court Order	8,176.85	0.00	0.00	0.00	0.00	0.00	0.00
	Total Fines, Forfeits, & Penal	**70,733.87**	**36,700.00**	**36,700.00**	**53,171.32**	**(16,471.32)**	**61,700.00**	**56,700.00**
	Other Revenues							
36100	Interest Earnings	311,843.05	180,000.00	180,000.00	254,034.20	(74,034.20)	285,000.00	200,000.00
36200	Rents and Royalties	12,000.00	12,000.00	12,000.00	1,000.00	11,000.00	1,000.00	0.00
36210	Rent-Depot Building	0.00	3,400.00	0.00	0.00	0.00	0.00	0.00

Fund : **110** **General Operating Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
36310	Sale of Land	0.00	0.00	0.00	270,598.09	(270,598.09)	270,598.09	0.00
36315	Sale Of Land-Centre 75	864,714.80	0.00	0.00	200,187.20	(200,187.20)	200,187.20	0.00
36531	Sale Of Street Materials	1,899.69	1,100.00	1,100.00	1,916.97	(816.97)	1,800.00	1,000.00
36990	Misc Reimbursement-Utilities	5,547.29	2,500.00	2,500.00	11,439.02	(8,939.02)	13,000.00	13,000.00
36991	Miscellaneous Refunds	31,149.32	10,000.00	10,000.00	22,495.17	(12,495.17)	22,495.17	10,000.00
37499	Miscellaneous Revenue	2,709.19	500.00	500.00	4,846.46	(4,346.46)	4,846.46	2,000.00
37940	Transfers From Other Funds	0.00	0.00	38,205.48	0.00	38,205.48	38,205.48	64,170.41
37950	Contribution	225.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Other Revenue	**1,230,088.34**	**209,500.00**	**244,305.48**	**766,517.11**	**(522,211.63)**	**837,132.40**	**290,170.41**
	Transfers In							
38210	IN LIEU TAX ELECTRIC DEPT	672,000.00	672,000.00	672,000.00	560,000.00	112,000.00	672,000.00	672,000.00
38220	IN LIEU TAX GAS DEPT	324,000.00	324,000.00	324,000.00	270,000.00	54,000.00	324,000.00	324,000.00
38230	IN LIEU TAX SEWER DEPT	203,700.00	203,700.00	203,700.00	169,750.00	33,950.00	203,700.00	203,700.00
38240	IN LIEU TAX WATER DEPT	218,004.00	218,000.00	218,000.00	181,670.00	36,330.00	218,000.00	218,000.00
38250	Transfer In Water Dept	76,040.16	0.00	0.00	0.00	0.00	0.00	0.00
	Total Transfers In	**1,493,744.16**	**1,417,700.00**	**1,417,700.00**	**1,181,420.00**	**236,280.00**	**1,417,700.00**	**1,417,700.00**
Total Revenue		**10,881,251.40**	**10,323,755.91**	**10,358,561.39**	**9,699,939.99**	**658,621.40**	**10,994,685.17**	**10,323,041.28**
Expenditure								
	City Court							
	Personnel							
41210-111	Salaries	7,200.00	7,200.04	7,200.04	6,000.00	1,200.04	7,200.00	7,200.04
41210-141	Fica	550.80	550.80	550.80	459.00	91.80	550.80	550.80
	Sub-Total Personnel	**7,750.80**	**7,750.84**	**7,750.84**	**6,459.00**	**1,291.84**	**7,750.80**	**7,750.84**
	Total City Court	**7,750.80**	**7,750.84**	**7,750.84**	**6,459.00**	**1,291.84**	**7,750.80**	**7,750.84**
	Financial Administration							
	Personnel							
41500-111	Salaries	301,405.04	396,010.05	396,010.05	293,121.85	102,888.20	362,411.70	486,991.93
41500-113	Overtime -	2,381.74	5,336.57	5,336.57	1,175.60	4,160.97	1,500.00	24,873.52
41500-114	Part-Time Employees	4,797.45	4,680.00	4,680.00	120.00	4,560.00	1,800.00	39,049.58

Fund : **110** **General Operating Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
41500-119	Council Member Salaries -	28,800.00	28,800.00	28,800.00	22,400.00	6,400.00	27,200.00	28,800.00
41500-141	Fica -	25,690.03	30,535.92	30,535.92	24,286.84	6,249.08	30,535.92	44,371.15
41500-143	Retirement -	14,196.71	18,982.45	18,982.45	13,770.80	5,211.65	18,000.00	29,520.50
41500-148	Employee Training -	4,746.21	10,000.00	10,000.00	8,419.25	1,580.75	15,000.00	15,000.00
41500-150	Life, Ad&d - Ltd -	3,887.57	6,306.39	6,306.39	3,611.42	2,694.97	4,499.30	7,676.16
41500-152	Medical Insurance -	203,456.94	230,376.00	230,376.00	164,854.77	65,521.23	199,504.83	235,872.00
41500-153	Dental Insurance -	10,620.57	12,030.00	12,030.00	8,605.54	3,424.46	10,414.36	12,312.00
41500-154	Vision Insurance -	1,957.04	2,215.08	2,215.08	1,586.18	628.90	1,873.55	2,268.00
41500-156	Retiree Insurance -	56,131.20	22,765.00	22,765.00	43,628.80	(20,863.80)	51,406.80	34,396.00
	Sub-Total Personnel	**658,070.50**	**768,037.46**	**768,037.46**	**585,581.05**	**182,456.41**	**724,146.46**	**961,130.84**
	Commodities & Contractual Svs							
41500-211	Postage, Box Rent -	3,455.80	6,000.00	6,000.00	3,473.80	2,526.20	6,000.00	6,000.00
41500-220	Printing, Typing,Duplication -	4,289.58	4,000.00	4,000.00	4,540.35	(540.35)	5,000.00	5,000.00
41500-235	Membership,Registration&subscr -	5,638.56	11,000.00	11,000.00	6,630.22	4,369.78	11,000.00	11,000.00
41500-236	Public Relations -	6,439.24	5,150.00	5,150.00	4,754.79	395.21	6,500.00	6,500.00
41500-237	Advertising -	2,039.35	6,180.00	6,180.00	4,674.77	1,505.23	5,000.00	6,000.00
41500-241	Decorations -	0.00	1,030.00	1,030.00	0.00	1,030.00	0.00	0.00
41500-245	Telephone & Communication Svs -	15,160.44	13,000.00	13,000.00	14,753.67	(1,753.67)	20,000.00	8,322.70
41500-248	IT Costs/Software	26,253.73	25,000.00	25,000.00	28,919.38	(3,919.38)	30,000.00	30,000.00
41500-250	Financial Administration - Cash Over/Short	0.00	0.00	0.00	(30.00)	30.00	0.00	0.00
41500-251	Exams & Testing(Employees) -	494.10	1,648.00	1,648.00	1,544.01	103.99	2,000.00	2,000.00
41500-252	Legal & Judicial Services -	41,384.00	45,000.00	45,000.00	37,612.00	7,388.00	50,000.00	50,000.00
41500-253	Accounting, Auditing & Financi -	42,961.92	55,000.00	55,000.00	34,635.00	20,365.00	55,000.00	55,000.00
41500-255	Data Processing Services -	10,010.71	12,000.00	12,000.00	859.00	11,141.00	12,000.00	12,000.00
41500-258	Cable Tv Board -	1,996.00	1,800.00	1,800.00	1,800.00	0.00	1,800.00	1,800.00
41500-259	Other Professional Services -	12,058.33	10,300.00	22,031.00	5,131.95	16,899.05	22,031.00	40,300.00
41500-260	Veh & Equip Maint - Labor	0.00	0.00	0.00	750.00	(750.00)	1,000.00	2,000.00
41500-261	Vehicle Repair - Parts	0.00	0.00	0.00	51.43	(51.43)	100.00	3,000.00

Fund : **110** **General Operating Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
41500-280	Travel -	1,341.64	2,100.00	2,100.00	4,174.24	(2,074.24)	5,000.00	6,000.00
41500-290	Contractual Services	0.00	4,000.00	4,000.00	0.00	4,000.00	0.00	4,000.00
41500-291	Contract Svs (Website) -	5,900.00	6,100.00	6,100.00	6,300.00	(200.00)	0.00	6,300.00
41500-297	Bank Service Charges -	8,233.60	8,000.00	8,000.00	6,233.57	1,766.43	7,500.00	8,000.00
41500-311	Office Stationery & Forms -	972.59	3,500.00	3,500.00	87.71	3,412.29	500.00	2,000.00
41500-312	Small Items Of Equipment -	10,463.64	25,000.00	25,000.00	0.00	25,000.00	10,000.00	10,000.00
41500-319	Other Office Supplies -	1,543.79	5,000.00	5,000.00	1,304.17	3,695.83	2,500.00	2,500.00
41500-331	Gas, Oil & Etc	0.00	0.00	0.00	285.42	(285.42)	500.00	500.00
41500-510	Insurance-Prop,Wc,Liability -	46,437.09	52,500.00	52,500.00	53,202.28	(702.28)	53,000.00	53,000.00
41500-530	Rent -	7,560.00	7,560.00	7,560.00	6,300.00	1,260.00	7,560.00	7,560.00
41500-595	Clerk & Master Fees -	1,036.68	1,050.00	1,050.00	615.30	434.70	1,050.00	1,050.00
41500-596	Property Assessor Fees -	0.00	20,000.00	20,000.00	15,646.86	4,353.14	16,000.00	5,000.00
41500-720	Grants And Donations -	40,000.00	8,282.00	8,282.00	8,282.00	0.00	3,282.00	3,282.00
41500-725	PROPERTY TAX RELIEF	23,147.20	25,750.00	25,750.00	28,844.23	(3,094.23)	28,844.23	28,000.00
	Subtotal Commodity & Cont Svs	**318,817.99**	**365,950.00**	**377,681.00**	**281,376.15**	**96,304.85**	**363,167.23**	**376,114.70**
	Capital Expenses							
41500-949	Computer & Audio Visual Equipment	0.00	0.00	0.00	0.00	0.00	0.00	6,000.00
	Subtotal Capital Expenses	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**6,000.00**
	Total Financial Administration	**976,888.49**	**1,133,987.46**	**1,145,718.46**	**866,957.20**	**278,761.26**	**1,087,313.69**	**1,343,245.54**
	Engineering & Planning							
	Personnel							
41700-111	Salaries	10,155.09	139,069.19	139,069.19	77,118.07	61,951.12	92,586.64	157,446.16
41700-141	Fica	754.32	10,638.79	10,638.79	5,903.34	4,735.45	7,087.34	12,044.63
41700-143	Retirement	460.25	8,357.46	8,357.46	3,667.77	4,689.69	4,403.89	8,407.62
41700-148	Employee Training	0.00	1,000.00	1,000.00	1,037.50	(37.50)	1,037.50	3,000.00
41700-150	Life, Ad&d Ltd	69.05	2,036.43	2,036.43	752.21	1,284.22	903.33	2,160.00
41700-152	Medical Insurance	2,620.74	43,961.23	43,961.23	19,176.21	24,785.02	23,031.81	45,864.00

Fund : **110** **General Operating Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
41700-153	Dental Insurance	136.93	2,294.68	2,294.68	1,001.11	1,293.57	1,202.47	2,394.00
41700-154	Vision Insurance	25.14	422.70	422.70	184.52	238.18	221.14	441.00
	Sub-Total Personnel	**14,221.52**	**207,780.48**	**207,780.48**	**108,840.73**	**98,939.75**	**130,474.12**	**231,757.41**
	Commodities & Contractual Svs							
41700-211	Postage	0.00	100.00	100.00	0.00	100.00	100.00	250.00
41700-220	Printing, Duplication & Scanning	0.00	0.00	0.00	2,480.17	(2,480.17)	3,000.00	5,976.00
41700-235	Membership,Registration&subscr	0.00	0.00	0.00	362.50	(362.50)	500.00	3,000.00
41700-237	Advertising	55.16	100.00	100.00	192.00	(92.00)	200.00	500.00
41700-248	IT Costs/Software	0.00	5,000.00	5,000.00	3,376.89	1,623.11	5,000.00	5,000.00
41700-257	Planning and Zoning Services	19,408.75	65,000.00	65,000.00	47,026.25	17,973.75	14,362.50	410,000.00
41700-310	Office Supplies	0.00	0.00	0.00	532.40	(532.40)	500.00	500.00
41700-323	Planning & Zoning Meeting Exp	1,968.03	3,000.00	3,000.00	1,760.20	1,239.80	3,000.00	3,000.00
	Subtotal Commodities & Contractual Svs	**21,431.94**	**73,200.00**	**73,200.00**	**55,730.41**	**17,469.59**	**26,662.50**	**428,226.00**
	Total Engineering & Planning	**35,653.46**	**280,980.48**	**280,980.48**	**164,571.14**	**116,409.34**	**157,136.62**	**659,983.41**
	Codes Administration							
	Personnel							
41710-111	Salaries -	126,062.13	129,475.30	129,475.30	107,897.60	21,577.70	129,474.57	137,265.89
41710-113	Overtime -	0.00	1,670.93	1,670.93	0.00	1,670.93	0.00	1,976.67
41710-114	Part Time Employees -	12,963.83	18,720.00	18,720.00	14,874.15	3,845.85	18,114.15	18,720.00
41710-141	Fica -	10,535.84	11,464.77	11,464.77	9,309.16	2,155.61	11,190.35	11,932.92
41710-143	Retirement -	5,917.27	6,242.56	6,242.56	5,088.63	1,153.93	6,153.97	7,330.00
41710-148	Employee Training & Certificat -	231.29	4,000.00	4,000.00	1,435.00	2,565.00	2,000.00	3,000.00
41710-150	Life, Ad&d, Ltd -	1,401.92	2,074.88	2,074.88	1,197.55	877.33	1,448.20	2,160.00
41710-152	Medical Insurance -	51,105.60	51,105.60	51,105.60	42,260.39	8,845.21	51,105.59	52,416.00
41710-153	Dental Insurance -	2,667.72	4,035.60	4,035.60	2,206.06	1,829.54	2,667.89	2,736.00
41710-154	Vision Insurance -	491.84	491.40	491.40	406.72	84.68	491.86	504.00
	Total Personnel	**211,377.44**	**229,281.04**	**229,281.04**	**184,675.26**	**44,605.78**	**222,646.58**	**238,041.48**

Fund : **110** **General Operating Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
	Commodities & Contract Svs							
41710-230	Subscriptions & Dues -	0.00	600.00	600.00	0.00	600.00	150.00	500.00
41710-240	Utilities	2,334.21	1,700.00	1,700.00	1,765.58	(65.58)	2,700.00	1,500.00
41710-245	Telephone -	2,503.03	5,200.00	5,200.00	963.06	4,236.94	2,000.00	3,500.00
41710-248	IT Costs/Software	671.74	9,600.00	9,600.00	3,323.62	6,276.38	9,600.00	9,600.00
41710-251	Exams & Testing (Employees) -	48.42	3,000.00	3,000.00	0.00	3,000.00	1,000.00	2,500.00
41710-260	Vehicle Maintenance Labor -	1,044.83	2,100.00	2,978.38	420.00	2,558.38	3,000.00	3,000.00
41710-261	Vehicle Parts & Service -	491.89	2,500.00	2,500.00	286.75	2,213.25	2,500.00	2,500.00
41710-280	Travel -	0.00	1,400.00	1,400.00	387.80	1,012.20	1,400.00	2,000.00
41710-290	Contractual Services -	7,146.49	55,000.00	55,000.00	6,785.01	48,214.99	8,000.00	8,000.00
41710-310	Office Supplies -	507.99	1,000.00	1,000.00	427.15	572.85	500.00	1,000.00
41710-312	Small Items Of Equipment -	217.37	4,500.00	4,500.00	480.19	4,019.81	2,000.00	4,000.00
41710-326	Clothing & Uniforms -	305.98	600.00	600.00	0.00	600.00	0.00	600.00
41710-329	Operating Supplies -	151.21	500.00	500.00	17.97	482.03	250.00	500.00
41710-331	Gasoline -	2,371.56	4,000.00	4,000.00	1,560.92	2,439.08	2,500.00	2,500.00
41710-339	Sundry Supplies -	85.90	300.00	300.00	0.00	300.00	100.00	300.00
41710-510	Insurance-Veh Etc -	201.16	0.00	0.00	221.28	(221.28)	221.28	300.00
	Total Commodities & Contract	**18,081.78**	**92,000.00**	**92,878.38**	**16,639.33**	**76,239.05**	**35,921.28**	**42,300.00**
	Capital Expenditures							
41710-949	Computer Equipment	0.00	1,400.00	1,400.00	0.00	1,400.00	1,400.00	4,500.00
	Total Capital Expenditures	**0.00**	**1,400.00**	**1,400.00**	**0.00**	**1,400.00**	**1,400.00**	**4,500.00**
	Total Codes Administration	**229,459.22**	**322,681.04**	**323,559.42**	**201,314.59**	**122,244.83**	**259,967.86**	**284,841.48**
	Depot Building							
41810-530	Rent-Norfolk Southern -	1,820.20	5,284.00	1,884.00	0.00	1,884.00	0.00	0.00
	Total Depot Building	**1,820.20**	**5,284.00**	**1,884.00**	**0.00**	**1,884.00**	**0.00**	**0.00**
	Police & Fire Bldg. & Grounds							

Fund : **110** **General Operating Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
	Supplies & Services							
41850-240	Utilities- -	17,984.10	21,000.00	21,000.00	19,148.92	1,851.08	21,000.00	25,000.00
41850-245	Telephone -	0.00	2,076.00	2,076.00	356.47	1,719.53	500.00	2,232.00
41850-247	CABLE TELEVISION	1,071.16	1,300.00	1,300.00	1,045.47	254.53	1,500.00	1,500.00
41850-248	IT Costs/Software	0.00	1,500.00	1,500.00	0.00	1,500.00	0.00	0.00
41850-262	Equipment Repair -	13,280.05	6,000.00	6,000.00	1,440.44	4,559.56	5,000.00	4,000.00
41850-263	Office Equipment Maint Service -	0.00	2,000.00	2,000.00	0.00	2,000.00	0.00	0.00
41850-290	Contractual Services -	18,059.70	15,000.00	15,000.00	12,208.44	2,791.56	14,000.00	16,000.00
41850-312	Small Items Of Equipment -	864.28	6,500.00	6,500.00	4,671.48	1,828.52	7,000.00	7,000.00
41850-319	Office Supplies -	2,120.33	2,700.00	2,700.00	1,711.38	988.62	2,700.00	2,700.00
41850-324	Janitorial Supplies & Services -	1,646.63	1,700.00	1,700.00	1,065.88	634.12	1,700.00	1,700.00
41850-339	Other Repair & Maint Supplies -	1,619.23	1,800.00	1,800.00	1,504.66	295.34	1,800.00	1,800.00
41850-510	Property Insurance -	3,209.48	9,427.00	9,427.00	3,530.43	5,896.57	3,600.00	6,000.00
	Total Supplies & Services	**59,854.96**	**71,003.00**	**71,003.00**	**46,683.57**	**24,319.43**	**58,800.00**	**67,932.00**
	Total Police & Fire Bldg & Gro	**59,854.96**	**71,003.00**	**71,003.00**	**46,683.57**	**24,319.43**	**58,800.00**	**67,932.00**
	Fire Sub-Station Bldg & Ground							
	Supplies & Services							
41860-240	Utilities -	6,080.34	8,000.00	8,000.00	5,928.65	2,071.35	7,500.00	8,000.00
41860-245	Telephone -	520.11	576.00	576.00	521.69	54.31	576.00	600.00
41860-246	Internet Services -	1,462.11	1,800.00	1,800.00	1,151.10	648.90	1,800.00	1,800.00
41860-247	CABLE TELEVISION	1,161.19	1,400.00	1,400.00	671.92	728.08	1,400.00	1,400.00
41860-248	IT Costs/Software	0.00	2,340.00	2,340.00	0.00	2,340.00	2,430.00	0.00
41860-262	Equipment Repair -	0.00	1,500.00	1,500.00	0.00	1,500.00	500.00	1,500.00
41860-266	Repair & Maintenance Building -	846.04	6,000.00	6,000.00	782.22	5,217.78	2,000.00	6,000.00
41860-290	Contractual Services -	4,824.49	4,500.00	4,500.00	2,199.03	2,300.97	4,000.00	4,500.00
41860-324	Janitorial Supplies & Services -	421.92	500.00	500.00	301.13	198.87	250.00	500.00
41860-339	Other Repair & Maint Supplies -	86.51	500.00	500.00	209.18	290.82	400.00	500.00

Fund : **110** **General Operating Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
41860-510	Property Insurance -	400.00	500.00	500.00	440.00	60.00	440.00	500.00
	Total Supplies & Services	**15,802.71**	**27,616.00**	**27,616.00**	**12,204.92**	**15,411.08**	**21,296.00**	**25,300.00**
	Total Fire Sub-Station Bldg &	**15,802.71**	**27,616.00**	**27,616.00**	**12,204.92**	**15,411.08**	**21,296.00**	**25,300.00**
	Police Department							
	Personnel							
42100-111	Salaries-Police -	1,193,138.79	1,318,790.58	1,318,790.58	1,040,810.52	277,980.06	1,318,790.58	1,408,072.49
42100-113	Overtime-Police -	77,670.86	59,987.44	59,987.44	50,738.64	9,248.80	59,987.44	48,210.19
42100-114	Part-Time Police -	113,998.00	50,331.53	50,331.53	47,880.00	2,451.53	50,331.53	42,333.50
42100-129	Court Time - Police -	150.12	0.00	0.00	0.00	0.00	0.00	0.00
42100-141	Fica -	105,510.19	109,807.01	109,807.01	86,948.97	22,858.04	109,807.01	113,511.94
42100-143	Retirement -	102,652.43	112,937.66	112,937.66	87,328.54	25,609.12	112,937.66	126,475.60
42100-148	Police Education & Training -	13,247.99	19,000.00	19,000.00	10,629.00	8,371.00	19,000.00	19,000.00
42100-150	Life, Ad&d,Ltd - Police Dept -	12,678.91	16,672.80	16,672.80	10,767.65	5,905.15	16,672.80	15,912.00
42100-152	Medical Insurance -	370,383.68	419,616.00	419,616.00	302,653.92	116,962.08	377,303.88	375,984.00
42100-153	Dental Insurance -	19,600.06	21,312.00	21,312.00	16,040.02	5,271.98	19,992.01	19,944.00
42100-154	Vision Insurance -	3,842.29	3,312.00	3,312.00	3,164.81	147.19	3,805.13	3,948.00
	Subtotal Personnel	**2,012,873.32**	**2,131,767.02**	**2,131,767.02**	**1,656,962.07**	**474,804.95**	**2,088,628.04**	**2,173,391.72**
	Commodities & Contractual Svs							
42100-211	Postage -	72.98	150.00	150.00	132.25	17.75	150.00	150.00
42100-217	Vehicle Towing And Storage -	500.00	400.00	400.00	100.00	300.00	400.00	400.00
42100-230	Registration, Subscription,Due -	3,397.44	5,000.00	5,000.00	416.72	4,583.28	2,000.00	5,000.00
42100-236	Public Relations -	143.37	600.00	600.00	78.75	521.25	600.00	600.00
42100-241	Electric -	213.76	250.00	250.00	168.40	81.60	200.00	250.00
42100-245	Telephone & Communication Svs -	19,508.15	21,077.61	21,077.61	9,447.96	11,629.65	13,000.00	24,000.00
42100-248	IT Costs/Software	7,323.78	41,482.36	41,482.36	5,934.23	35,548.13	15,000.00	42,000.00
42100-251	Exams & Testing(Employees) -	4,291.50	3,200.00	3,200.00	2,322.78	877.22	3,000.00	3,200.00
42100-260	Veh & Equip Maint Labor -	33,374.75	40,000.00	51,418.89	26,650.00	24,768.89	51,418.89	55,000.00
42100-261	Vehicle Parts & Service -	26,873.25	20,000.00	20,000.00	23,976.13	(3,976.13)	25,000.00	22,000.00

Fund : **110** **General Operating Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
42100-262	Police Equipment Repair -	4,120.84	4,200.00	4,200.00	1,140.00	3,060.00	2,500.00	4,500.00
42100-280	Travel -	9,683.15	8,500.00	8,500.00	5,322.67	3,177.33	8,500.00	9,900.00
42100-290	Contractual Services	282,456.32	37,000.00	37,000.00	44,516.28	(7,516.28)	38,000.00	157,000.00
42100-293	Animal Control	3,282.00	3,282.00	3,282.00	3,282.00	0.00	3,282.00	3,282.00
42100-310	Office Supplies -	96.56	1,500.00	1,500.00	96.68	1,403.32	500.00	1,500.00
42100-312	Small Items Of Equipment -	24,798.01	32,000.00	32,000.00	24,935.41	7,064.59	32,000.00	35,000.00
42100-322	Lab & Other Case Related Expen -	0.00	2,000.00	2,000.00	320.25	1,679.75	1,000.00	2,000.00
42100-326	Clothing & Uniforms -	13,436.26	15,000.00	15,000.00	4,674.61	10,325.39	15,000.00	15,000.00
42100-328	Infectious Disease Control -	0.00	100.00	100.00	0.00	100.00	0.00	100.00
42100-329	Operating Supplies -	3,259.92	4,500.00	4,500.00	535.14	3,964.86	2,500.00	4,500.00
42100-330	Police Department - Ammunition	7,568.50	9,000.00	9,000.00	7,566.01	1,433.99	9,000.00	6,000.00
42100-331	Gas & Oil -	58,863.29	62,000.00	62,000.00	41,598.04	20,401.96	62,000.00	62,000.00
42100-339	Sundry Supplies-Police Dept -	179.00	500.00	500.00	0.00	500.00	250.00	500.00
42100-510	Insurance & Deductibles -	57,330.08	80,850.00	80,850.00	63,574.71	17,275.29	80,580.00	60,000.00
42100-799	Tuition Reimbursement -	0.00	0.00	0.00	507.20	(507.20)	1,550.00	1,550.00
	Subtotal Commodity & Cont Svs	**560,772.91**	**392,591.97**	**404,010.86**	**267,296.22**	**136,714.64**	**367,430.89**	**515,432.00**
	Total Police	**2,573,646.23**	**2,524,358.99**	**2,535,777.88**	**1,924,258.29**	**611,519.59**	**2,456,058.93**	**2,688,823.72**
	Fire Protection And Control							
	Personnel -							
42200-111	Salaries -	960,672.65	1,107,036.65	1,107,036.65	872,495.70	234,540.95	1,107,036.65	1,254,573.87
42200-113	Overtime Fire Department -	116,499.58	132,198.50	132,198.50	85,806.41	46,392.09	103,038.95	107,105.68
42200-114	Part-Time Firemen -	135,147.22	83,882.27	83,882.27	64,787.17	19,095.10	83,882.27	43,181.95
42200-141	Fica -	92,712.12	101,494.35	101,494.35	78,227.59	23,266.76	101,494.35	106,076.01
42200-143	Retirement -	87,050.86	101,462.96	101,462.96	77,228.68	24,234.28	101,462.96	117,807.96
42200-148	Firemen Education & Training -	11,784.88	16,000.00	16,000.00	14,078.54	1,921.46	14,000.00	16,000.00
42200-150	Life, Ad&d, Ltd -	10,788.85	13,856.64	13,856.64	9,616.42	4,240.22	12,000.01	15,192.00
42200-152	Medical Insurance -	295,467.64	332,208.00	332,208.00	271,181.80	61,026.20	328,679.20	375,840.00
42200-153	Dental Insurance -	16,564.70	17,568.00	17,568.00	15,058.37	2,509.63	18,248.55	19,800.00

Fund : **110** **General Operating Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
42200-154	Vision Insurance -	3,253.22	3,180.00	3,180.00	2,905.56	274.44	3,520.65	3,804.00
	Subtotal Personnel -	**1,729,941.72**	**1,908,887.37**	**1,908,887.37**	**1,491,386.24**	**417,501.13**	**1,873,363.59**	**2,059,381.47**
	Commodities & Contractual Svs -							
42200-230	Subscriptions & Dues -	1,013.99	1,200.00	1,200.00	534.00	666.00	1,200.00	1,200.00
42200-236	Public Relations -	475.61	600.00	600.00	624.38	(24.38)	750.00	600.00
42200-237	Advertising -	0.00	200.00	200.00	0.00	200.00	0.00	200.00
42200-241	Electric -	197.17	250.00	250.00	151.68	98.32	200.00	250.00
42200-245	Telephone & Communication Svs -	2,910.31	7,697.74	7,697.74	2,843.86	4,853.88	3,500.00	8,500.00
42200-248	IT Costs/Software	1,232.06	30,000.00	30,000.00	7,120.15	22,879.85	30,000.00	25,000.00
42200-251	Employee Exams & Testing -	7,531.54	7,500.00	7,500.00	10,063.55	(2,563.55)	10,500.00	10,500.00
42200-260	Veh & Equip Maint Labor -	3,806.26	5,000.00	5,878.38	1,080.00	4,798.38	15,000.00	15,000.00
42200-261	Vehicle Parts & Service -	9,027.99	20,000.00	20,000.00	24,740.29	(4,740.29)	35,000.00	35,000.00
42200-262	Equipment Repair -	6,782.91	8,000.00	8,000.00	13,335.17	(5,335.17)	14,000.00	8,000.00
42200-264	Equipment/Apparatus Yearly Testing	7,745.29	7,700.00	7,700.00	4,751.15	2,948.85	6,000.00	7,700.00
42200-265	Annual Computer Based Program	3,089.90	15,000.00	15,000.00	21,660.06	(6,660.06)	23,000.00	20,000.00
42200-267	Fire Hydrant Repair -	7,577.18	25,000.00	25,000.00	0.00	25,000.00	5,000.00	12,000.00
42200-280	Travel -	2,647.31	4,500.00	4,500.00	937.60	3,562.40	1,500.00	6,000.00
42200-290	Other Contractual Services -	16,977.40	500.00	5,927.00	4,285.00	1,642.00	5,400.00	5,400.00
42200-294	Equipment Rental -	0.00	2,500.00	2,500.00	0.00	2,500.00	0.00	0.00
42200-310	Office Supplies -	0.00	250.00	250.00	142.48	107.52	250.00	250.00
42200-312	Small Items Of Equipment -	21,318.00	18,000.00	18,000.00	23,179.67	(5,179.67)	24,000.00	15,000.00
42200-326	Uniforms -	5,755.25	7,200.00	7,200.00	7,084.81	115.19	7,000.00	9,000.00
42200-328	Infectious Disease Control -	0.00	200.00	200.00	0.00	200.00	0.00	200.00
42200-329	Operating Supplies -	4,313.19	7,000.00	7,000.00	3,169.27	3,830.73	4,000.00	7,000.00
42200-331	Gas & Oil -	13,671.56	16,000.00	16,000.00	8,602.01	7,397.99	16,000.00	16,000.00
42200-339	Sundry Supplies - Fire Dept -	481.32	1,200.00	1,200.00	193.47	1,006.53	800.00	1,200.00
42200-510	Liability, Wc Insurance -	68,590.90	93,500.00	93,500.00	76,569.87	16,930.13	78,000.00	78,000.00
	Subtotal Commodity & Contract -	**185,145.14**	**278,997.74**	**285,303.12**	**211,068.47**	**74,234.65**	**281,100.00**	**282,000.00**

Fund : **110** **General Operating Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
	Total Fire Protection & Contro -	**1,915,086.86**	**2,187,885.11**	**2,194,190.49**	**1,702,454.71**	**491,735.78**	**2,154,463.59**	**2,341,381.47**
	Highways And Streets							
	Personnel							
43100-111	Salaries -	493,939.85	415,659.17	415,659.17	340,983.88	74,675.29	414,226.32	505,913.05
43100-113	Overtime-Street Dept -	5,728.94	8,910.42	8,910.42	4,972.02	3,938.40	8,910.42	10,994.15
43100-114	Part-Time - Street Dept -	0.00	13,104.00	13,104.00	0.00	13,104.00	0.00	13,104.00
43100-141	Fica -	38,288.11	33,482.03	33,482.03	26,499.89	6,982.14	33,482.03	40,545.86
43100-143	Retirement -	23,672.54	20,209.51	20,209.51	16,374.07	3,835.44	20,209.51	30,281.21
43100-148	Employee Training	89.99	12,600.00	12,600.00	9,462.50	3,137.50	9,462.50	9,500.00
43100-150	Life, Ad&d, Ltd -	5,530.49	5,631.47	5,631.47	3,817.73	1,813.74	4,664.08	6,818.40
43100-152	Medical Insurance -	167,350.80	151,200.00	151,200.00	112,655.92	38,544.08	102,417.70	180,892.80
43100-153	Dental Insurance -	8,826.80	8,820.00	8,820.00	5,955.98	2,864.02	7,331.12	9,496.80
43100-154	Vision Insurance -	1,705.85	1,520.40	1,520.40	1,162.88	357.52	1,429.08	1,796.40
	Subtotal Personnel	**745,133.37**	**671,137.00**	**671,137.00**	**521,884.87**	**149,252.13**	**602,132.76**	**809,342.67**
	Commodities & Contractual Svs							
43100-230	Memberships & Subscriptions -	172.84	100.00	100.00	0.00	100.00	0.00	100.00
43100-235	Registration/Inspection Fees -	21.22	200.00	200.00	90.00	110.00	200.00	200.00
43100-241	Electric -	8,304.92	12,000.00	12,000.00	6,929.12	5,070.88	12,000.00	12,600.00
43100-242	Water & Sewer -	7,067.93	8,500.00	8,500.00	6,233.64	2,266.36	8,500.00	8,525.00
43100-243	Natural Gas -	2,346.24	6,000.00	6,000.00	2,932.56	3,067.44	3,000.00	3,000.00
43100-245	Telephone & Communication Svs -	1,137.58	3,000.00	3,000.00	2,473.60	526.40	3,149.93	4,800.00
43100-248	IT Costs/Software	1,130.41	19,707.93	19,707.93	2,543.94	17,163.99	20,000.00	17,000.00
43100-251	Employee Exams & Testing -	309.38	1,200.00	1,200.00	155.26	1,044.74	500.00	600.00
43100-254	Engineering & Landscaping Svs	0.00	2,500.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
43100-260	Veh & Equip Maint Labor -	44,341.69	45,000.00	62,124.44	26,650.00	35,474.44	62,144.00	62,144.00
43100-261	Vehicle Parts & Service -	13,465.91	10,000.00	10,000.00	9,663.87	336.13	20,000.00	15,000.00
43100-262	Equipment Repair -	16,870.53	15,000.00	15,000.00	11,386.60	3,613.40	15,000.00	15,000.00

Fund : **110** **General Operating Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
43100-280	Travel -	0.00	100.00	100.00	0.00	100.00	0.00	100.00
43100-290	Contractual Services -	7,642.89	91,000.00	91,000.00	40,798.37	50,201.63	91,000.00	85,000.00
43100-294	Machinery & Equipment Rental -	0.00	750.00	750.00	0.00	750.00	0.00	750.00
43100-310	Office Supplies -	1,415.28	2,200.00	2,200.00	1,646.51	553.49	2,000.00	1,500.00
43100-326	Clothing & Uniforms -	4,369.74	12,500.00	12,500.00	5,118.92	7,381.08	12,500.00	13,000.00
43100-328	Infectious Disease Control -	463.85	900.00	900.00	520.40	379.60	900.00	900.00
43100-331	Gas, Oil & Diesel -	39,598.31	47,000.00	47,000.00	24,610.33	22,389.67	40,000.00	40,000.00
43100-339	Supplies	5,001.78	4,750.00	4,750.00	3,474.24	1,275.76	4,000.00	4,000.00
43100-342	Signs & Parts -	671.50	2,000.00	2,000.00	3,513.14	(1,513.14)	4,000.00	5,000.00
43100-410	Concrete & Clay Products -	560.19	3,500.00	3,500.00	398.08	3,101.92	2,100.00	3,500.00
43100-450	Raw Materials -	7,111.60	11,000.00	11,000.00	9,304.93	1,695.07	10,000.00	10,000.00
43100-471	Asphalt -	845.23	3,500.00	3,500.00	0.00	3,500.00	3,500.00	3,500.00
43100-490	Other Materials -	523.74	2,500.00	2,500.00	458.32	2,041.68	1,000.00	1,500.00
43100-510	Liability, Wc Insurance -	46,220.54	52,000.00	52,000.00	54,373.59	(2,373.59)	55,000.00	55,000.00
43100-530	RENT	4,500.00	6,000.00	6,000.00	3,750.00	2,250.00	4,500.00	4,500.00
	Subtotal Commodity & Cont Svs	**214,093.30**	**362,907.93**	**380,032.37**	**217,025.42**	**163,006.95**	**377,493.93**	**369,719.00**
	Total Highways And Streets	**959,226.67**	**1,034,044.93**	**1,051,169.37**	**738,910.29**	**312,259.08**	**979,626.69**	**1,179,061.67**
	Queener Road Project							
	Sanitation Department							
	Operating Transfers							
43200-760	Transfer To Sanitation Fund -	1,149,730.14	1,148,730.16	1,156,635.55	964,109.68	192,525.87	1,166,947.91	1,212,350.11
	Total Operating Transfers -	**1,149,730.14**	**1,148,730.16**	**1,156,635.55**	**964,109.68**	**192,525.87**	**1,166,947.91**	**1,212,350.11**
	Total Sanitation	**1,149,730.14**	**1,148,730.16**	**1,156,635.55**	**964,109.68**	**192,525.87**	**1,166,947.91**	**1,212,350.11**
	Parks							
	Commodities & Contractual Svs							

Fund : **110** **General Operating Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
44700-240	Utilities-Bldg Parks Maint	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44700-241	Electric	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal Commodity & Cont Svs	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Total Park Maintenance	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Libraries							
44800-720	Library Contribution -	10,500.00	10,500.00	10,500.00	10,500.00	0.00	10,500.00	10,500.00
	Total Libraries	**10,500.00**	**10,500.00**	**10,500.00**	**10,500.00**	**0.00**	**10,500.00**	**10,500.00**
	Transfers							
46700-853	Transfer To Equipment Reserve	1,255,276.88	1,117,141.00	1,105,410.00	1,105,410.00	0.00	1,105,410.00	0.00
	Total Transfers	**1,255,276.88**	**1,117,141.00**	**1,105,410.00**	**1,105,410.00**	**0.00**	**1,105,410.00**	**0.00**
	Economic Development							
47000-720	Economic Development	25,672.50	25,673.00	25,673.00	25,672.50	0.50	25,673.00	25,673.00
	Total Econ. Dev. And Asst.	**25,672.50**	**25,673.00**	**25,673.00**	**25,672.50**	**0.50**	**25,673.00**	**25,673.00**
	Debt Service							
49000-614	G O Capital Outlay Note, 2014 -	522,000.00	0.00	0.00	0.00	0.00	0.00	0.00
49000-615	2014 GO CON Prepay Premium	5,220.00	0.00	0.00	0.00	0.00	0.00	0.00
49000-623	2012 Go Refunding Retirement	315,000.00	0.00	0.00	0.00	0.00	0.00	0.00
49000-633	2021 GO Cap Note-Paving Prin	120,000.00	120,000.00	120,000.00	0.00	120,000.00	120,000.00	125,000.00
49000-634	2022 GO Cap Note-Paving Prin	110,000.00	115,000.00	115,000.00	0.00	115,000.00	115,000.00	115,000.00
49000-636	Interest-2014 Capital Outlay Note -	5,059.34	0.00	0.00	0.00	0.00	0.00	0.00
49000-643	2012 Go Refunding-Interest	560.00	0.00	0.00	0.00	0.00	0.00	0.00
49000-644	2021 GO Cap Note-Paving Int	22,188.00	20,124.00	20,124.00	10,062.00	10,062.00	20,124.00	18,060.00
49000-645	Pierce Fire Truck Lease	104,189.97	104,189.97	104,189.97	104,189.97	0.00	208,380.94	0.00
49000-646	2022 GO Cap Note-Paving Int	38,391.25	35,392.00	35,392.00	17,670.65	17,721.35	35,392.00	32,212.26
	Total Debt Service	**1,242,608.56**	**394,705.97**	**394,705.97**	**131,922.62**	**262,783.35**	**498,896.94**	**290,272.26**
Total Expenditure		**10,458,977.68**	**10,292,341.98**	**10,332,574.46**	**7,901,428.51**	**2,431,145.95**	**9,989,842.03**	**10,137,115.50**

Fund : **110** **General Operating Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
Total For Fund:	**110**	**422,273.72**	**31,413.93**	**25,986.93**	**1,798,511.48**	**(1,772,524.55)**	**1,004,843.14**	**185,925.78**

Fund : **121** **State Street Aid**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
Revenue								
	Intergovernmental Revenue							
33551	St Gasoline & Motor Fund Tax	178,491.01	209,685.00	209,685.00	118,339.39	91,345.61	164,882.10	217,233.66
33552	Additional 3 Cent Gas Tax	31,030.51	26,000.00	26,000.00	20,810.35	5,189.65	31,681.97	26,000.00
33558	St Transp Mod Tax	1,109.42	2,996.00	2,996.00	1,726.17	1,269.83	2,628.06	2,815.77
	Total Intergovernmental Revenu	**210,630.94**	**238,681.00**	**238,681.00**	**140,875.91**	**97,805.09**	**199,192.13**	**246,049.43**
	Other Revenues							
36100	Interest Earnings-St Street Ai	16,479.56	10,000.00	10,000.00	13,448.71	(3,448.71)	15,442.15	10,000.00
	Total Other Revenues	**16,479.56**	**10,000.00**	**10,000.00**	**13,448.71**	**(3,448.71)**	**15,442.15**	**10,000.00**
Total Revenue		**227,110.50**	**248,681.00**	**248,681.00**	**154,324.62**	**94,356.38**	**214,634.28**	**256,049.43**
Expenditure								
	Street Department							
	Commodities & Contractual Svs							
43160-240	Utility Services -	88,064.01	103,000.00	103,000.00	76,464.21	26,535.79	103,000.00	146,000.00
43160-264	Traffic Light Repair & Maint	270.00	25,000.00	25,000.00	9,249.91	15,750.09	25,000.00	25,000.00
43160-290	Contractual Services -	93,303.07	200,000.00	200,000.00	2,100.00	197,900.00	50,000.00	100,000.00
43160-294	Equipment Rental -	0.00	7,500.00	7,500.00	0.00	7,500.00	0.00	7,500.00
43160-312	Small Items Of Equipment -	396.00	3,500.00	3,500.00	0.00	3,500.00	0.00	3,500.00
43160-320	Operating Supplies -	0.00	1,500.00	1,500.00	0.00	1,500.00	0.00	1,500.00
43160-335	Painting & Plumbing Supplies -	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00
43160-339	Supplies	0.00	5,000.00	5,000.00	219.96	4,780.04	1,000.00	5,000.00
43160-341	Consumable Tools	0.00	2,500.00	2,500.00	0.00	2,500.00	0.00	2,500.00
43160-342	Signs & Parts -	103.90	17,500.00	17,500.00	1,731.06	15,768.94	5,000.00	5,000.00
43160-410	Concrete & Clay Products -	2,054.18	7,000.00	7,000.00	0.00	7,000.00	0.00	7,000.00
43160-426	Metal Culverts	0.00	3,500.00	3,500.00	0.00	3,500.00	0.00	3,500.00
43160-450	Raw Materials -	12,986.93	22,000.00	22,000.00	14,194.11	7,805.89	22,000.00	22,000.00
43160-471	Asphalt -	0.00	5,000.00	5,000.00	330.27	4,669.73	500.00	5,000.00

Fund : **121** **State Street Aid**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
43160-490	Other Materials -	1,728.50	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00
	Total Street Department	**198,906.59**	**405,000.00**	**405,000.00**	**104,289.52**	**300,710.48**	**206,500.00**	**335,500.00**
	Total State Street Aid Fund	**198,906.59**	**405,000.00**	**405,000.00**	**104,289.52**	**300,710.48**	**206,500.00**	**335,500.00**
Total Expenditure		**198,906.59**	**405,000.00**	**405,000.00**	**104,289.52**	**300,710.48**	**206,500.00**	**335,500.00**
Total For Fund: 121		**28,203.91**	**(156,319.00)**	**(156,319.00)**	**50,035.10**	**(206,354.10)**	**8,134.28**	**(79,450.57)**

Fund : **125** **Maintenance Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
Revenue								
	Revenues							
39100	Admin Dept	0.00	0.00	0.00	750.00	(750.00)	1,582.82	1,554.80
39110	Police Dept	33,597.24	33,850.00	45,268.89	27,870.00	17,398.89	53,203.73	52,263.13
39120	Fire Department	2,681.74	2,630.00	3,508.38	1,080.00	2,428.38	1,772.75	1,741.41
39130	Sanitation Dept	31,519.19	25,200.00	33,105.39	14,820.00	18,285.39	29,820.27	29,293.07
39140	Parks Department	1,741.39	2,040.00	2,040.00	3,110.00	(1,070.00)	4,537.41	4,457.19
39150	Recreation Department	3,030.02	1,320.00	1,320.00	1,320.00	0.00	2,237.05	2,197.50
39200	Electric Department	37,097.44	47,613.36	63,424.13	27,970.00	35,454.13	51,810.86	50,894.88
39300	Gas Department	24,118.27	32,603.37	43,143.88	22,620.00	20,523.88	43,105.37	42,343.29
39400	Water Department	6,129.70	19,763.36	25,911.99	6,100.00	19,811.99	11,164.13	10,966.76
39500	Sewer Department	6,396.71	20,748.36	27,775.37	16,770.00	11,005.37	33,492.39	32,900.27
39700	Building & Codes Enforcement	1,044.83	2,109.32	2,987.70	420.00	2,567.70	886.38	870.71
39800	Street Department	43,091.24	46,970.00	64,094.44	26,650.00	37,444.44	52,380.67	51,454.62
39990	Gasoline Surcharge	34,964.40	35,000.00	35,000.00	35,056.00	(56.00)	35,443.00	34,993.00
	Total Maint Revenues	**225,412.17**	**269,847.77**	**347,580.17**	**184,536.00**	**163,044.17**	**321,436.83**	**315,930.63**
Total Revenue		**225,412.17**	**269,847.77**	**347,580.17**	**184,536.00**	**163,044.17**	**321,436.83**	**315,930.63**
Expenditure								
	Maintenance Dept							
	Personnel -							
43120-111	Salaries-Maint Dept	123,969.15	129,089.15	178,673.15	123,501.07	55,172.08	155,813.89	141,747.87
43120-113	Overtime-Maint Dept -	1,564.51	3,719.04	3,719.04	1,101.86	2,617.18	2,000.00	3,606.96
43120-141	Fica-Maint Dept	9,556.87	10,159.83	13,985.43	9,497.60	4,487.83	11,959.84	11,119.64
43120-143	Retirement-Maintenance Dept	5,967.76	6,321.67	8,681.67	5,928.20	2,753.47	7,464.34	7,761.95
43120-148	Employee Education & Training -	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00	0.00
43120-150	Life, Ad&d, Ltd -	1,397.62	1,552.08	2,108.48	1,411.77	696.71	1,769.88	2,376.00
43120-152	Medical Insurance -	52,371.75	52,416.00	72,576.00	52,484.47	20,091.53	66,092.47	61,200.00
43120-153	Dental Insurance -	2,733.93	2,736.00	3,788.40	2,739.81	1,048.59	3,450.18	3,240.00
43120-154	Vision Insurance -	503.97	504.00	698.00	505.07	192.93	636.02	636.00

Fund : **125** **Maintenance Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
	Total Personnel -	**198,065.56**	**207,497.77**	**285,230.17**	**197,169.85**	**88,060.32**	**249,186.62**	**231,688.42**
	Commodities & Contractual Svs -							
43120-236	Public Relations -	0.00	0.00	0.00	1,650.00	(1,650.00)	1,650.00	2,000.00
43120-240	Utilities -	6,814.34	9,500.00	9,500.00	7,311.96	2,188.04	9,500.00	9,500.00
43120-245	Telephone/Communications	0.00	2,500.00	2,500.00	17.49	2,482.51	2,500.00	2,042.00
43120-248	IT Costs/Software	0.00	13,000.00	13,000.00	432.17	12,567.83	13,000.00	8,000.00
43120-251	Employee Exams & Testing -	96.25	500.00	500.00	238.43	261.57	500.00	500.00
43120-262	Equipment Repair -	0.00	750.00	750.00	271.32	478.68	750.00	750.00
43120-290	Contractual Services -	2,450.00	3,000.00	3,000.00	2,100.00	900.00	3,000.00	3,000.00
43120-294	Equipment Rental -	0.00	500.00	500.00	0.00	500.00	0.00	500.00
43120-310	Office Supplies -	482.96	750.00	750.00	378.19	371.81	750.00	750.00
43120-312	Small Items Of Equipment -	475.57	8,350.00	8,350.00	4,674.49	3,675.51	13,000.00	13,000.00
43120-326	Clothing & Uniforms -	855.08	1,000.00	1,000.00	966.67	33.33	1,200.00	1,200.00
43120-328	Infectious Disease Control -	(34.31)	0.00	0.00	0.00	0.00	0.00	0.00
43120-329	Operating Supplies -	4,731.77	5,000.00	5,000.00	4,757.83	242.17	6,000.00	7,000.00
43120-331	Gas, Oil, Etc -	1,251.98	2,000.00	2,000.00	1,041.17	958.83	2,000.00	2,000.00
43120-333	Parts -	371.82	500.00	500.00	249.14	250.86	500.00	500.00
43120-339	Supplies -	1,105.65	1,000.00	1,000.00	1,238.44	(238.44)	1,500.00	1,500.00
43120-341	Consumable Tools -	0.00	1,000.00	1,000.00	297.82	702.18	1,000.00	1,500.00
43120-343	Other Tools -	6.91	1,500.00	1,500.00	2,279.34	(779.34)	2,500.00	14,500.21
43120-510	Insurance -	3,590.36	4,000.00	4,000.00	4,458.48	(458.48)	5,000.21	5,000.00
43120-530	RENT	1,500.00	2,000.00	2,000.00	1,250.00	750.00	2,000.00	2,000.00
43120-541	Depreciation Expense -	2,638.72	3,900.00	3,900.00	0.00	3,900.00	3,900.00	7,000.00
	Total Commodities & Cont Svs -	**26,337.10**	**60,750.00**	**60,750.00**	**33,612.94**	**27,137.06**	**70,250.21**	**82,242.21**
	Other Expenses -							
43120-710	Inventory Adjustment -	1,009.51	1,600.00	1,600.00	1,113.94	486.06	2,000.00	2,000.00
	Total Other Expenses -	**1,009.51**	**1,600.00**	**1,600.00**	**1,113.94**	**486.06**	**2,000.00**	**2,000.00**
	Total Maintenance Dept -	**225,412.17**	**269,847.77**	**347,580.17**	**231,896.73**	**115,683.44**	**321,436.83**	**315,930.63**

Fund : **125** **Maintenance Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
Total	**Expenditure**	**225,412.17**	**269,847.77**	**347,580.17**	**231,896.73**	**115,683.44**	**321,436.83**	**315,930.63**
Total For Fund:	**125**	**0.00**	**0.00**	**0.00**	**(47,360.73)**	**47,360.73**	**0.00**	**0.00**

Fund : **127** **Sugarlimb Ind Parks Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
Revenue								
	Revenues-Sugar Limb Ind Park							
38161	Interest Earnings-Sugar Limb	13,731.42	8,000.00	8,000.00	10,967.13	(2,967.13)	12,000.00	8,000.00
	Total Sugar Limb Ind Park	**13,731.42**	**8,000.00**	**8,000.00**	**10,967.13**	**(2,967.13)**	**12,000.00**	**8,000.00**
	Total Revenues	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Total Revenue		**13,731.42**	**8,000.00**	**8,000.00**	**10,967.13**	**(2,967.13)**	**12,000.00**	**8,000.00**
Expenditure								
	Sugar Limb Industrial Park							
	Commodities & Contract Svs -							
43921-240	Street Lighting-Sugar Limb Ind -	203.20	500.00	500.00	176.09	323.91	500.00	1,000.00
43921-290	Contractual Services -	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00
	Sub-Total Commodities & Contra -	**203.20**	**500.00**	**500.00**	**176.09**	**323.91**	**500.00**	**51,000.00**
	Total Sugar Limb Expenditures -	**203.20**	**500.00**	**500.00**	**176.09**	**323.91**	**500.00**	**51,000.00**
Total Expenditure		**203.20**	**500.00**	**500.00**	**176.09**	**323.91**	**500.00**	**51,000.00**
Total For Fund: 127		**13,528.22**	**7,500.00**	**7,500.00**	**10,791.04**	**(3,291.04)**	**11,500.00**	**(43,000.00)**

Fund : **128** **Cable Television Authority Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
Revenue								
	Revenues							
36100	Interest Earnings	3,274.67	1,800.00	1,800.00	2,561.09	(761.09)	1,800.00	1,800.00
36721	City Of Loudon	1,996.00	1,800.00	1,800.00	1,800.00	0.00	1,800.00	1,800.00
36722	Lenoir City	0.00	2,400.00	2,400.00	2,990.00	(590.00)	2,400.00	2,400.00
36723	Loudon County	0.00	0.00	0.00	2,400.00	(2,400.00)	0.00	0.00
	Total Revenues	**5,270.67**	**6,000.00**	**6,000.00**	**9,751.09**	**(3,751.09)**	**6,000.00**	**6,000.00**
Total Revenue		**5,270.67**	**6,000.00**	**6,000.00**	**9,751.09**	**(3,751.09)**	**6,000.00**	**6,000.00**
Expenditure								
	Community Channel							
41572-191	Board & Committee Member Fees	900.00	1,200.00	1,200.00	600.00	600.00	1,200.00	1,200.00
41572-245	Communication (Telephone) -	0.00	1,200.00	1,200.00	0.00	1,200.00	0.00	0.00
41572-290	Contractual Services -	6,235.00	5,600.00	5,600.00	3,750.00	1,850.00	6,000.00	6,000.00
41572-339	Other Supplies And Materials -	0.00	25,001.00	25,001.00	25,001.00	0.00	25,001.00	0.00
	Total Community Channel	**7,135.00**	**33,001.00**	**33,001.00**	**29,351.00**	**3,650.00**	**32,201.00**	**7,200.00**
Total Expenditure		**7,135.00**	**33,001.00**	**33,001.00**	**29,351.00**	**3,650.00**	**32,201.00**	**7,200.00**
Total For Fund: 128		**(1,864.33)**	**(27,001.00)**	**(27,001.00)**	**(19,599.91)**	**(7,401.09)**	**(26,201.00)**	**(1,200.00)**

Fund : **129** **Equipment/Capital Reserve Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
Revenue								
	Revenues							
32630	Public Dev Fees	17,954.00	12,000.00	12,000.00	16,750.00	(4,750.00)	16,750.00	10,000.00
33425	Federal Grant	0.00	234,619.00	0.00	0.00	0.00	0.00	706,444.00
33440	State Grant	108,585.74	224,100.00	224,100.00	18,967.04	205,132.96	18,967.04	454,500.00
36330	Sale of Vehicles & Equipment	40,436.92	0.00	0.00	20,525.60	(20,525.60)	20,526.00	100,000.00
39991	Operating Transfers In	1,255,276.88	1,117,141.00	1,105,410.00	1,105,410.00	0.00	1,105,410.00	0.00
	Total Revenues	**1,422,253.54**	**1,587,860.00**	**1,341,510.00**	**1,161,652.64**	**179,857.36**	**1,161,653.04**	**1,270,944.00**
Total Revenue		**1,422,253.54**	**1,587,860.00**	**1,341,510.00**	**1,161,652.64**	**179,857.36**	**1,161,653.04**	**1,270,944.00**
Expenditure								
	Expenditures							
	Financial Administration							
41500-944	Admin Vehicle	0.00	0.00	17,000.00	17,000.00	0.00	17,000.00	0.00
41500-947	Financial Administration - Office Machinery & Equipment	0.00	0.00	0.00	0.00	0.00	0.00	292,000.00
	Financial Administration - TOTAL FINANCIAL ADMINISTRATION	**0.00**	**0.00**	**17,000.00**	**17,000.00**	**0.00**	**17,000.00**	**292,000.00**
	Police/Fire Bldg Equipment							
41850-949	Police And Fire Building - Kitchen Renovations	0.00	20,000.00	0.00	0.00	0.00	0.00	20,000.00
	Total Police/Fire Bldg Equip -	**0.00**	**20,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**20,000.00**
41860-950	IT Costs-Fire Station 2 Bldg	0.00	9,500.00	9,440.40	8,606.08	834.32	8,606.08	0.00
	Police Department							
42100-942	Police Dept Equipment -	173,484.85	127,910.00	161,792.00	152,195.34	9,596.66	142,195.34	0.00
42100-944	Police Vehicle -	102,886.20	120,000.00	120,000.00	90,534.44	29,465.56	120,000.00	130,000.00
42100-950	IT Costs	27,757.11	0.00	0.00	0.00	0.00	0.00	0.00
	Total Police Department -	**304,128.16**	**247,910.00**	**281,792.00**	**242,729.78**	**39,062.22**	**262,195.34**	**130,000.00**
	Fire Department							
42200-942	Fire Dept Equipment -	57,649.86	14,000.00	14,059.60	11,376.00	2,683.60	14,000.00	36,400.00

Fund : **129** **Equipment/Capital Reserve Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
42200-948	Fire Dept - Radio Equipment	0.00	246,350.00	0.00	0.00	0.00	0.00	246,350.00
	Total Fire Department -	**57,649.86**	**260,350.00**	**14,059.60**	**11,376.00**	**2,683.60**	**14,000.00**	**282,750.00**
	Street Department							
43100-942	Street Dept Equipment -	9,972.00	35,000.00	41,118.00	34,681.00	6,437.00	34,681.00	243,000.00
43100-944	St. Dept Vehicles -	128,708.00	6,600.00	6,600.00	0.00	6,600.00	0.00	73,006.00
43100-947	Street Dept - Bldg Improvements	27,708.00	69,500.00	49,500.00	5,212.49	44,287.51	5,212.49	0.00
43100-948	Highways And Streets - Radio Equipment	10,574.30	0.00	0.00	0.00	0.00	0.00	0.00
	Total Street Department -	**176,962.30**	**111,100.00**	**97,218.00**	**39,893.49**	**57,324.51**	**39,893.49**	**316,006.00**
43155-254	CDBG Engineering	0.00	0.00	0.00	0.00	0.00	0.00	39,000.00
43155-290	CDBG Contractual Services	0.00	0.00	0.00	0.00	0.00	0.00	543,500.00
	Paving, Sidewalks & Drainage							
43170-931	Paving, Sidewalks & Drainage	546,137.81	375,000.00	375,000.00	7,563.00	367,437.00	275,000.00	119,437.50
	Total Paving, Sidewalks & Drainage	**546,137.81**	**375,000.00**	**375,000.00**	**7,563.00**	**367,437.00**	**275,000.00**	**119,437.50**
	Sanitation Department							
43200-942	Sanitation Dept Equipment -	0.00	15,000.00	17,944.00	17,944.00	0.00	17,944.00	0.00
43200-944	Sanitation Vehicle -	0.00	300,000.00	297,056.00	275,249.33	21,806.67	275,249.33	0.00
43200-948	Sanitation Department - Radio Equip	6,729.10	0.00	0.00	0.00	0.00	0.00	0.00
	Total Sanitation Department -	**6,729.10**	**315,000.00**	**315,000.00**	**293,193.33**	**21,806.67**	**293,193.33**	**0.00**
	LHS Sidewalk Grant							
43900-237	Advertising	110.32	0.00	0.00	0.00	0.00	0.00	0.00
43900-254	LHS Sidewalk Grant - Engineering Services	43,728.27	249,000.00	249,000.00	21,074.50	227,925.50	21,074.00	505,000.00
	Total LHS Sidewalk Grant	**43,838.59**	**249,000.00**	**249,000.00**	**21,074.50**	**227,925.50**	**21,074.00**	**505,000.00**
	Total Expenditures -	**1,135,445.82**	**1,587,860.00**	**1,358,510.00**	**641,436.18**	**717,073.82**	**930,962.24**	**2,247,693.50**
Total Expenditure		**1,135,445.82**	**1,587,860.00**	**1,358,510.00**	**641,436.18**	**717,073.82**	**930,962.24**	**2,247,693.50**
Total For Fund: 129		**286,807.72**	**0.00**	**(17,000.00)**	**520,216.46**	**(537,216.46)**	**230,690.80**	**(976,749.50)**

Fund : **130** **Personnel Reserve Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
Revenue								
	Revenues							
36100	Interest Earnings	15,869.19	10,000.00	10,000.00	12,794.21	(2,794.21)	16,394.00	10,000.00
	Total Reserve Fund	**15,869.19**	**10,000.00**	**10,000.00**	**12,794.21**	**(2,794.21)**	**16,394.00**	**10,000.00**
Total Revenue		**15,869.19**	**10,000.00**	**10,000.00**	**12,794.21**	**(2,794.21)**	**16,394.00**	**10,000.00**
Expenditure								
	Expenditures							
46700-850	Transfers	0.00	0.00	38,205.48	0.00	38,205.48	38,205.48	64,170.41
	Total Expenditures	**0.00**	**0.00**	**38,205.48**	**0.00**	**38,205.48**	**38,205.48**	**64,170.41**
Total Expenditure		**0.00**	**0.00**	**38,205.48**	**0.00**	**38,205.48**	**38,205.48**	**64,170.41**
Total For Fund: 130		**15,869.19**	**10,000.00**	**(28,205.48)**	**12,794.21**	**(40,999.69)**	**(21,811.48)**	**(54,170.41)**

Fund : **133** **Sanitation Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
Revenue								
	Revenues							
36533	Sale Of Sanitation Svs Or Supp	6,064.08	5,000.00	5,000.00	6,755.27	(1,755.27)	7,000.00	7,000.00
36961	Operating Transfer - Gen Fund	1,149,730.14	1,148,730.16	1,156,635.55	964,074.70	192,560.85	1,166,947.91	1,212,350.11
	Total Revenues	**1,155,794.22**	**1,153,730.16**	**1,161,635.55**	**970,829.97**	**190,805.58**	**1,173,947.91**	**1,219,350.11**
Total Revenue		**1,155,794.22**	**1,153,730.16**	**1,161,635.55**	**970,829.97**	**190,805.58**	**1,173,947.91**	**1,219,350.11**
Expenditure								
	Sanitation Dept							
	Personnel							
43200-111	Salaries-Sanitation -	494,847.62	479,729.49	479,729.49	390,675.57	89,053.92	477,712.79	496,754.30
43200-113	Overtime-Sanitation Dept -	18,259.51	13,822.11	13,822.11	12,189.81	1,632.30	13,822.11	14,312.58
43200-114	Part-Time Employee Wages -	2,929.50	10,000.97	10,000.97	6,044.85	3,956.12	10,000.97	10,000.97
43200-141	Fica-Sanitation -	39,314.88	20,437.57	20,437.57	31,058.69	(10,621.12)	37,342.16	39,861.69
43200-143	Retirement-Sanitation -	24,396.24	23,493.06	23,493.06	19,149.87	4,343.19	23,247.29	27,290.97
43200-148	Employee Training	52.50	5,000.00	5,000.00	19,700.00	(14,700.00)	19,700.00	8,000.00
43200-150	Life, Ad&d, Ltd-Sanitation -	5,853.73	3,724.99	3,724.99	4,555.07	(830.08)	5,529.48	6,969.60
43200-152	Medical Insurance -	224,913.08	202,752.00	202,752.00	179,038.14	23,713.86	214,578.42	216,691.20
43200-153	Dental Insurance -	11,800.03	10,656.00	10,656.00	9,352.03	1,303.97	11,447.80	11,347.20
43200-154	Vision Insurance -	2,226.28	23,213.97	23,213.97	1,729.02	21,484.95	2,200.00	2,121.60
	Total Personnel Sanitation	**824,593.37**	**792,830.16**	**792,830.16**	**673,493.05**	**119,337.11**	**815,581.02**	**833,350.11**
	Commodities & Contractual Svs							
43200-251	Employee Exams & Testing -	223.11	500.00	500.00	1,475.89	(975.89)	2,000.00	2,000.00
43200-260	Veh & Equip Maintenance Labor -	32,320.17	27,000.00	34,905.39	19,993.57	14,911.82	34,905.39	36,000.00
43200-261	Vehicle Parts & Service -	30,502.67	24,500.00	24,500.00	23,558.18	941.82	24,500.00	28,000.00
43200-262	Equipment Repair Parts -	0.00	3,500.00	3,500.00	0.00	3,500.00	4,087.00	3,500.00
43200-290	Contractual Services	2,450.00	2,500.00	2,500.00	2,100.00	400.00	2,500.00	2,500.00
43200-295	Landfill Services	165,419.94	175,000.00	175,000.00	137,612.42	37,387.58	167,612.00	190,000.00
43200-320	Operating Supplies -	6,555.28	7,500.00	7,500.00	3,224.86	4,275.14	6,500.00	6,500.00
43200-326	Uniforms-Sanitation -	10,868.86	10,500.00	10,500.00	8,608.64	1,891.36	10,500.00	11,000.00

Fund : **133** **Sanitation Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
43200-328	Infectious Disease Control -	513.92	900.00	900.00	149.56	750.44	200.00	500.00
43200-331	Gasoline -	33,304.23	43,000.00	43,000.00	21,455.58	21,544.42	43,000.00	43,000.00
43200-350	Dumpsters For Resale	7,697.28	20,000.00	20,000.00	11,562.50	8,437.50	11,562.50	8,000.00
43200-510	Insurance -	41,345.39	46,000.00	46,000.00	50,396.74	(4,396.74)	51,000.00	55,000.00
	Total Commodities & Contract S	**331,200.85**	**360,900.00**	**368,805.39**	**280,137.94**	**88,667.45**	**358,366.89**	**386,000.00**
	Total Sanitation Dept	**1,155,794.22**	**1,153,730.16**	**1,161,635.55**	**953,630.99**	**208,004.56**	**1,173,947.91**	**1,219,350.11**
Total Expenditure		**1,155,794.22**	**1,153,730.16**	**1,161,635.55**	**953,630.99**	**208,004.56**	**1,173,947.91**	**1,219,350.11**
Total For Fund: 133		**0.00**	**0.00**	**0.00**	**17,198.98**	**(17,198.98)**	**0.00**	**0.00**

Fund : **134** **Recreation Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
Revenue								
	Local Taxes							
31600	Local Option Sales Tax	1,475,412.31	1,512,186.00	1,512,186.00	1,007,036.34	505,149.66	1,512,332.00	1,436,716.00
	Total Local Taxes	**1,475,412.31**	**1,512,186.00**	**1,512,186.00**	**1,007,036.34**	**505,149.66**	**1,512,332.00**	**1,436,716.00**
	Charges For Services							
	Swimming Pool Revenues							
34722	Pool Admittance Fees	67,348.00	50,000.00	50,000.00	23,497.00	26,503.00	50,000.00	50,100.00
34724	Pool Rental	8,995.00	4,000.00	4,000.00	4,680.00	(680.00)	4,680.00	4,000.00
34725	Pool Concessions	11,561.09	6,000.00	6,000.00	4,483.18	1,516.82	7,500.00	7,500.00
	Total Swimming Pool Revenues	**87,904.09**	**60,000.00**	**60,000.00**	**32,660.18**	**27,339.82**	**62,180.00**	**61,600.00**
	Ball Tournament Revenues							
34731	Field Rental	1,600.00	2,000.00	2,000.00	700.00	1,300.00	1,000.00	1,000.00
	Total Ball Tournament Revenues	**1,600.00**	**2,000.00**	**2,000.00**	**700.00**	**1,300.00**	**1,000.00**	**1,000.00**
	Youth Baseball/Softball Revenu							
34745	Youth League Concessions	0.00	0.00	0.00	2,073.05	(2,073.05)	2,073.05	3,000.00
	Total Youth Baseball/Softball	**0.00**	**0.00**	**0.00**	**2,073.05**	**(2,073.05)**	**2,073.05**	**3,000.00**
	Recreation Program Revenue							
34751	User Fees-Recreation Programs	0.00	750.00	750.00	0.00	750.00	0.00	0.00
34752	Miscellaneous Ticket Sales	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
34754	Parks & Rec Facility Rental	18,836.50	20,000.00	20,000.00	17,200.00	2,800.00	17,200.00	16,000.00
	Total Recreation Program Reven	**18,836.50**	**20,750.00**	**20,750.00**	**17,200.00**	**3,550.00**	**17,200.00**	**17,000.00**
	Adult Ball Programs							
34771	Basketball Registration-Adult	0.00	0.00	0.00	4,905.00	(4,905.00)	4,905.00	4,000.00

Fund : **134** **Recreation Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
34775	Baseball/Softball Registration	8,755.10	6,000.00	6,000.00	4,600.00	1,400.00	6,000.00	6,000.00
34776	Adult Flag Football Registration	0.00	0.00	0.00	1,750.00	(1,750.00)	1,750.00	1,750.00
	Total Adult Ball Programs	**8,755.10**	**6,000.00**	**6,000.00**	**11,255.00**	**(5,255.00)**	**12,655.00**	**11,750.00**
34781	Youth Flag Football Registration	0.00	0.00	0.00	7,625.00	(7,625.00)	7,625.00	8,000.00
	Total Charges For Services	**117,095.69**	**88,750.00**	**88,750.00**	**71,513.23**	**17,236.77**	**102,733.05**	**102,350.00**
	Other Revenues							
36100	Interest Earnings	115,041.09	60,000.00	60,000.00	108,863.28	(48,863.28)	130,000.00	100,000.00
36991	Miscellaneous Refunds	1,330.64	0.00	0.00	0.00	0.00	0.00	0.00
37499	Miscellaneous Revenue	5,692.73	1,390.00	1,390.00	2,690.00	(1,300.00)	2,690.00	0.00
	Total Other Revenue	**122,064.46**	**61,390.00**	**61,390.00**	**111,553.28**	**(50,163.28)**	**132,690.00**	**100,000.00**
Total Revenue		**1,714,572.46**	**1,662,326.00**	**1,662,326.00**	**1,190,102.85**	**472,223.15**	**1,747,755.05**	**1,639,066.00**
Expenditure								
	Recreation Operations							
	Recreation Dept							
	Recreation Administration							
	Personnel							
44410-111	Salaries -	68,563.48	57,297.82	57,297.82	47,270.05	10,027.77	57,297.82	110,126.18
44410-114	Part-Time Employees -	1,702.50	2,500.00	2,500.00	0.00	2,500.00	0.00	0.00
44410-141	Fica-Recreation Admn -	5,436.73	4,383.28	4,383.28	3,665.54	717.74	4,442.43	8,424.65
44410-143	Retirement-Recreation Admn -	3,251.71	2,727.38	2,727.38	2,247.63	479.75	2,727.38	8,062.62
44410-150	Life, Ad&d, Ltd-Rec Admn -	754.81	687.23	687.23	510.04	177.19	617.30	1,620.00
44410-152	Medical Insurance-Rec Admn -	26,207.59	18,345.60	18,345.60	15,166.61	3,178.99	18,341.84	39,312.00
44410-153	Dental Insurance-Rec Admn -	1,368.06	957.60	957.60	791.64	165.96	957.60	2,052.00
44410-154	Vision Insurance-Rec Admn -	251.99	176.40	176.40	145.80	30.60	176.44	378.00
	Total Personnel	**107,536.87**	**87,075.31**	**87,075.31**	**69,797.31**	**17,278.00**	**84,560.81**	**169,975.45**
	Commodities & Contractual Svs							
44410-211	Postage -	2.51	60.00	60.00	3.45	56.55	10.00	20.00

Fund : **134** **Recreation Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
44410-220	Printing, Duplication, Etc -	0.00	500.00	500.00	0.00	500.00	500.00	500.00
44410-230	Registration, Subscrip & Dues -	1,922.34	3,500.00	3,500.00	1,276.69	2,223.31	1,500.00	1,500.00
44410-236	Public Relations-Rec Admn -	335.05	600.00	600.00	299.06	300.94	450.00	450.00
44410-237	Advertising-Recreation Dept -	1,215.16	5,000.00	5,000.00	2,113.95	2,886.05	5,000.00	5,000.00
44410-245	Telephone & Communication Svs -	1,237.82	1,200.00	1,200.00	939.83	260.17	1,200.00	2,400.00
44410-251	Exams & Testing(Employees) -	459.25	500.00	500.00	90.00	410.00	200.00	200.00
44410-254	Engineering Services -	0.00	8,500.00	8,500.00	0.00	8,500.00	0.00	0.00
44410-260	Veh & Equip Maint - Labor -	2,550.02	1,375.00	1,375.00	1,336.00	39.00	1,375.00	2,500.00
44410-261	Vehicle Parts & Service -	253.12	1,000.00	1,000.00	1,281.34	(281.34)	1,000.00	1,000.00
44410-266	Building Repair & Maintenance -	0.00	100.00	100.00	0.00	100.00	100.00	100.00
44410-312	Small Items Of Equipment -	0.00	100.00	100.00	0.00	100.00	0.00	0.00
44410-319	Other Office Supplies -	4,265.43	6,500.00	6,500.00	4,331.74	2,168.26	5,000.00	4,000.00
44410-324	Janitorial Supplies & Services -	91.10	500.00	500.00	9.99	490.01	300.00	300.00
44410-326	Uniforms -	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00	0.00
44410-331	Gasoline -	3,359.61	4,900.00	4,900.00	1,867.47	3,032.53	4,900.00	5,000.00
44410-510	Insurance -	5,000.00	6,000.00	6,000.00	5,500.00	500.00	5,500.00	6,000.00
	Total Commodities & Contractua -	**20,691.41**	**41,335.00**	**41,335.00**	**19,049.52**	**22,285.48**	**27,035.00**	**28,970.00**
	Capital Outlay							
44410-938	Boat Dock -	0.00	0.00	0.00	0.00	0.00	0.00	75,000.00
44410-944	Recreation Vehicle	0.00	0.00	0.00	0.00	0.00	0.00	46,851.00
	Total Capital Outlay	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**121,851.00**
	Total Recreation Admn	**128,228.28**	**128,410.31**	**128,410.31**	**88,846.83**	**39,563.48**	**111,595.81**	**320,796.45**
	Recreation Programs							
	Personnel							
44421-111	Salaries -	53,836.22	104,627.11	104,627.11	86,192.32	18,434.79	104,627.11	110,879.56
44421-113	Overtime -	1,453.71	3,012.62	3,012.62	2,453.77	558.85	3,012.62	3,192.98
44421-114	Part-Time Employees -	3,703.32	5,001.14	5,001.14	5,054.85	(53.71)	5,055.00	5,001.14

Fund : **134** **Recreation Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
44421-141	Fica -	4,445.37	8,617.03	8,617.03	7,083.47	1,533.56	8,617.03	9,109.14
44421-143	Retirement -	2,628.10	5,123.65	5,123.65	4,214.11	909.54	5,498.91	6,091.47
44421-148	Employee Education & Training -	1,300.00	0.00	0.00	0.00	0.00	0.00	1,000.00
44421-150	Life, Ad&d, Ltd Insurance -	622.44	1,552.08	1,552.08	997.14	554.94	1,206.84	1,584.00
44421-152	Medical Insurance -	26,208.00	52,416.00	52,416.00	43,344.00	9,072.00	52,416.00	52,416.00
44421-153	Dental Insurance -	1,368.12	1,872.00	1,872.00	2,262.66	(390.66)	2,736.24	2,736.00
44421-154	Vision Insurance -	252.20	504.00	504.00	417.10	86.90	504.40	504.00
	Total Personnel	**95,817.48**	**182,725.63**	**182,725.63**	**152,019.42**	**30,706.21**	**183,674.15**	**192,514.29**
	Commodities & Contractual Svs							
44421-237	Advertising -	571.25	3,500.00	3,500.00	1,558.60	1,941.40	3,500.00	3,500.00
44421-290	Contractual Services -	911.75	9,000.00	9,000.00	1,075.00	7,925.00	9,000.00	30,000.00
44421-299	Refunds	2,610.00	2,500.00	2,500.00	600.00	1,900.00	600.00	500.00
44421-319	Office Supplies -	0.00	300.00	300.00	164.97	135.03	100.00	200.00
44421-320	Operating Supplies -	9,103.44	15,000.00	15,000.00	8,080.38	6,919.62	15,000.00	14,000.00
44421-510	Insurance -	5,765.67	0.00	0.00	0.00	0.00	6,000.00	6,000.00
	Total Commodities & Contract	**18,962.11**	**30,300.00**	**30,300.00**	**11,478.95**	**18,821.05**	**34,200.00**	**54,200.00**
	Capital Expenditures							
44421-944	Vehicles	0.00	11,100.00	11,100.00	0.00	11,100.00	11,100.00	74,539.00
	Total Capital Expenditures	**0.00**	**11,100.00**	**11,100.00**	**0.00**	**11,100.00**	**11,100.00**	**74,539.00**
	Total Recreation Programs	**114,779.59**	**224,125.63**	**224,125.63**	**163,498.37**	**60,627.26**	**228,974.15**	**321,253.29**
	Swimming Pool							
	Personnel							
44440-114	Seasonal Employees -	40,821.89	59,998.45	59,998.45	24,067.24	35,931.21	59,998.45	59,998.45
44440-141	Fica -	3,122.79	4,589.88	4,589.88	1,841.16	2,748.72	4,589.88	4,589.88
	Total Personnel	**43,944.68**	**64,588.33**	**64,588.33**	**25,908.40**	**38,679.93**	**64,588.33**	**64,588.33**
	Commodities & Contractual Svs							

Fund : **134** **Recreation Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
44440-235	Permits & Registration Fees -	550.00	1,000.00	1,000.00	340.00	660.00	1,000.00	1,000.00
44440-242	Water & Sewer -	5,633.44	6,900.00	6,900.00	4,762.86	2,137.14	6,500.00	7,000.00
44440-245	Telephone -	51.83	300.00	300.00	0.00	300.00	300.00	300.00
44440-262	Swimming Pool Repairs -	21,319.81	30,000.00	30,000.00	0.00	30,000.00	30,000.00	30,000.00
44440-290	Contractual Services -	710.00	2,000.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
44440-299	Refunds-Swimming Pool	0.00	600.00	600.00	180.00	420.00	400.00	400.00
44440-312	Small Items Of Equipment	0.00	5,000.00	5,000.00	0.00	5,000.00	3,000.00	4,000.00
44440-320	Operating Supplies -	10,162.23	6,900.00	6,900.00	209.28	6,690.72	6,900.00	5,000.00
44440-322	Chemicals -	13,507.80	20,000.00	20,000.00	10,555.75	9,444.25	20,000.00	20,900.00
44440-323	Food For Concession Stand	5,076.37	0.00	0.00	1,599.27	(1,599.27)	3,000.00	3,000.00
44440-330	Pool Repair & Maintenance Supp	6,069.37	6,500.00	6,500.00	1,282.04	5,217.96	4,500.00	5,000.00
	Total Commodities & Contract	**63,080.85**	**79,200.00**	**79,200.00**	**18,929.20**	**60,270.80**	**77,600.00**	**78,600.00**
	Capital Improvements							
44440-938	Pool Improvements -	9,326.55	115,000.00	115,000.00	54,234.95	60,765.05	115,000.00	190,000.00
	Total Capital Improvements	**9,326.55**	**115,000.00**	**115,000.00**	**54,234.95**	**60,765.05**	**115,000.00**	**190,000.00**
	Total Swimming Pool	**116,352.08**	**258,788.33**	**258,788.33**	**99,072.55**	**159,715.78**	**257,188.33**	**333,188.33**
	Performing Arts Center							
	Supplies & Contractual Service							
44500-258	Contract Performers	7,750.00	22,000.00	22,000.00	0.00	22,000.00	22,000.00	20,000.00
44500-290	Other Contractual Services -	0.00	750.00	750.00	0.00	750.00	750.00	750.00
44500-294	Equipment Rental -	0.00	2,500.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
44500-325	Other Program Expenses	0.00	2,500.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
44500-339	Sundry Repair & Maint Supplies -	0.00	1,000.00	1,000.00	670.00	330.00	1,000.00	1,000.00
44500-342	Signs -	0.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	3,500.00
	Total Supplies & Contractual -	**7,750.00**	**33,750.00**	**33,750.00**	**670.00**	**33,080.00**	**33,750.00**	**30,250.00**

Fund : **134** **Recreation Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
	Total Performing Arts Center	**7,750.00**	**33,750.00**	**33,750.00**	**670.00**	**33,080.00**	**33,750.00**	**30,250.00**
	Youth Baseball/Softball							
	Personnel							
44610-114	Part-Time Employee Wages -	0.00	408.84	408.84	510.00	(101.16)	510.00	408.84
44610-141	Fica -	0.00	31.28	31.28	39.02	(7.74)	39.02	31.28
	Total Personnel	**0.00**	**440.12**	**440.12**	**549.02**	**(108.90)**	**549.02**	**440.12**
	Commodities & Contractual Svs							
44610-323	Food For Concessions	0.00	0.00	0.00	410.42	(410.42)	600.00	5,000.00
44610-450	Raw Material -	0.00	5,000.00	5,000.00	3,521.44	1,478.56	5,000.00	5,000.00
	Total Commodities & Contractua	**0.00**	**5,000.00**	**5,000.00**	**3,931.86**	**1,068.14**	**5,600.00**	**10,000.00**
	Total Baseball/Softball	**0.00**	**5,440.12**	**5,440.12**	**4,480.88**	**959.24**	**6,149.02**	**10,440.12**
	Youth Flag Football							
	Personnel							
44630-114	Part-Time Employees	0.00	0.00	0.00	3,985.84	(3,985.84)	3,985.84	6,900.00
44630-141	Fica	0.00	0.00	0.00	304.82	(304.82)	304.82	527.85
	Total Personnel Costs	**0.00**	**0.00**	**0.00**	**4,290.66**	**(4,290.66)**	**4,290.66**	**7,427.85**
	Supplies & Contractual Svs							
44630-326	Clothing And Uniforms	0.00	0.00	0.00	5,155.00	(5,155.00)	5,155.00	10,400.00
	Total Supplies & Contract Svs	**0.00**	**0.00**	**0.00**	**5,155.00**	**(5,155.00)**	**5,155.00**	**10,400.00**
	Total Youth Flag Football	**0.00**	**0.00**	**0.00**	**9,445.66**	**(9,445.66)**	**9,445.66**	**17,827.85**
	Adult Ball Programs							
	Personnel							
44651-114	Part-Time Employees -	5,938.66	10,016.70	10,016.70	3,235.58	6,781.12	3,235.58	10,016.70

Fund : **134** **Recreation Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
44651-141	Fica -	454.38	766.28	766.28	247.59	518.69	247.59	766.28
	Total Personnel Costs	**6,393.04**	**10,782.98**	**10,782.98**	**3,483.17**	**7,299.81**	**3,483.17**	**10,782.98**
	Supplies & Contractual Svs							
44651-290	Contractual Services -	0.00	1,000.00	1,000.00	0.00	1,000.00	750.00	750.00
44651-312	Small Items Of Equipment -	434.31	500.00	500.00	157.96	342.04	350.00	350.00
	Total Supplies & Contract Svs	**434.31**	**1,500.00**	**1,500.00**	**157.96**	**1,342.04**	**1,100.00**	**1,100.00**
	Total Adult Ball Programs	**6,827.35**	**12,282.98**	**12,282.98**	**3,641.13**	**8,641.85**	**4,583.17**	**11,882.98**
	Adult Flag Football							
	Personnel							
44652-114	Part-Time Employees	0.00	0.00	0.00	1,755.58	(1,755.58)	1,755.58	2,000.00
44652-141	Fica	0.00	0.00	0.00	134.35	(134.35)	134.35	153.00
	Total Personnel Costs	**0.00**	**0.00**	**0.00**	**1,889.93**	**(1,889.93)**	**1,889.93**	**2,153.00**
	Supplies & Contractual Svs							
44652-312	Small Items Of Equipment	0.00	0.00	0.00	629.53	(629.53)	629.53	800.00
	Total Supplies & Contract Svs	**0.00**	**0.00**	**0.00**	**629.53**	**(629.53)**	**629.53**	**800.00**
	Total Adult Flag Football	**0.00**	**0.00**	**0.00**	**2,519.46**	**(2,519.46)**	**2,519.46**	**2,953.00**
	Park Maintenance							
	Personnel							
44700-111	Salaries -	84,980.26	159,785.35	159,785.35	115,842.49	43,942.86	146,823.29	166,384.99
44700-113	Overtime	0.00	3,181.90	3,181.90	0.00	3,181.90	0.00	4,794.88
44700-114	Part-Time Employees -	528.70	11,934.00	11,934.00	783.72	11,150.28	1,642.08	11,934.00
44700-141	Fica -	6,526.82	13,379.95	13,379.95	8,920.89	4,459.06	11,516.21	14,008.21
44700-143	Retirement -	4,038.67	9,485.23	9,485.23	5,447.64	4,037.59	6,922.56	9,141.01
44700-148	Employee Training	134.00	0.00	0.00	7,800.00	(7,800.00)	7,800.00	3,500.00
44700-150	Life, Ad&d, Ltd Insurance -	1,164.04	2,616.12	2,616.12	1,270.17	1,345.95	1,630.27	2,376.00
44700-152	Medical Insurance -	53,340.68	78,624.00	78,624.00	54,067.03	24,556.97	69,691.03	78,624.00

Fund : **134** **Recreation Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
44700-153	Dental Insurance -	2,784.49	4,104.00	4,104.00	2,822.45	1,281.55	3,638.06	4,104.00
44700-154	Vision Insurance -	513.29	756.00	756.00	520.30	235.70	670.65	756.00
	Total Personnel	**154,010.95**	**283,866.55**	**283,866.55**	**197,474.69**	**86,391.86**	**250,334.15**	**295,623.09**
	Commodities & Contractual Svs							
44700-236	Public Relations	0.00	500.00	500.00	0.00	500.00	500.00	500.00
44700-237	Advertising	0.00	0.00	0.00	913.64	(913.64)	913.64	700.00
44700-240	Utilities-New Park -	30,649.44	44,000.00	44,000.00	29,818.29	14,181.71	36,000.00	36,000.00
44700-241	Electric	38,534.14	44,900.00	44,900.00	34,854.16	10,045.84	44,900.00	44,900.00
44700-242	Water & Sewer	8,165.59	9,000.00	9,000.00	6,767.77	2,232.23	8,500.00	9,000.00
44700-245	Telephones -	4,420.40	8,000.00	8,000.00	4,240.74	3,759.26	5,240.00	5,000.00
44700-246	Internet Services	601.79	2,000.00	2,000.00	0.00	2,000.00	0.00	2,000.00
44700-248	IT Costs/Software	1,687.10	25,000.00	25,000.00	4,158.13	20,841.87	13,000.00	25,000.00
44700-251	Employee Exams & Testing -	484.80	250.00	250.00	495.00	(245.00)	700.00	700.00
44700-260	Veh & Equip Maint Labor -	1,741.39	10,000.00	10,000.00	3,121.80	6,878.20	10,000.00	10,000.00
44700-261	Vehicle Parts & Service -	121.01	500.00	500.00	1,877.34	(1,377.34)	2,500.00	3,000.00
44700-262	Park Equipment Repair -	4,548.93	5,000.00	5,000.00	561.91	4,438.09	4,000.00	5,000.00
44700-290	Contractual Services -	21,626.02	50,900.00	50,900.00	84,190.40	(33,290.40)	140,000.00	135,000.00
44700-291	Contract Mowing & Landscaping -	173,802.20	196,000.00	196,000.00	180,083.04	15,916.96	196,000.00	196,000.00
44700-312	Small Items Of Equipment -	698.00	11,000.00	11,000.00	29.99	10,970.01	3,500.00	3,500.00
44700-320	Operating Supplies	89.10	500.00	500.00	205.94	294.06	275.00	300.00
44700-325	Recreation Equipment	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00
44700-326	Uniforms -	1,572.60	2,000.00	2,000.00	1,777.28	222.72	2,000.00	2,100.00
44700-331	Gasoline -	2,263.00	2,700.00	2,700.00	1,669.62	1,030.38	2,700.00	3,000.00
44700-335	Painting & Plumbing Supplies	758.98	9,500.00	9,500.00	1,689.74	7,810.26	9,500.00	9,500.00
44700-340	Repair & Maintenance Supplies -	37,953.92	63,500.00	63,500.00	46,773.10	16,726.90	63,500.00	63,000.00
44700-342	Signs & Parts -	25,193.93	38,000.00	38,000.00	61.45	37,938.55	38,000.00	1,000.00
44700-345	Fountain Maintenance	0.00	10,000.00	10,000.00	89.85	9,910.15	10,000.00	10,000.00
44700-450	Raw Material -	2,866.83	6,000.00	6,000.00	2,802.14	3,197.86	6,000.00	6,000.00

Fund : **134** **Recreation Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
44700-510	Insurance(Wc,Property,Liab) -	11,500.00	12,000.00	12,000.00	10,300.32	1,699.68	10,500.00	12,000.00
	Parks	**369,279.17**	**551,250.00**	**551,250.00**	**416,481.65**	**134,768.35**	**608,228.64**	**598,200.00**
	Capital Expenditures							
44700-910	Land	0.00	0.00	26,500.00	25,804.70	695.30	25,804.70	0.00
44700-921	PARKS - BUILDINGS	0.00	125,000.00	125,000.00	0.00	125,000.00	0.00	55,000.00
44700-938	Other Park Improvements -	0.00	1,411,000.00	1,395,000.00	0.00	1,395,000.00	618,000.00	897,225.00
44700-942	Equipment -	3,845.20	5,592.00	21,592.00	15,258.90	6,333.10	215,592.00	0.00
	Total Capital Expenditures	**3,845.20**	**1,541,592.00**	**1,568,092.00**	**41,063.60**	**1,527,028.40**	**859,396.70**	**952,225.00**
	Total Parks Maintenance	**527,135.32**	**2,376,708.55**	**2,403,208.55**	**655,019.94**	**1,748,188.61**	**1,717,959.49**	**1,846,048.09**
	Total Recreation Operations	**901,072.62**	**3,039,505.92**	**3,066,005.92**	**1,027,194.82**	**2,038,811.10**	**2,372,165.09**	**2,894,640.11**
Total Expenditure		**901,072.62**	**3,039,505.92**	**3,066,005.92**	**1,027,194.82**	**2,038,811.10**	**2,372,165.09**	**2,894,640.11**
Total For Fund: 134		**813,499.84**	**(1,377,179.92)**	**(1,403,679.92)**	**162,908.03**	**(1,566,587.95)**	**(624,410.04)**	**(1,255,574.11)**

Fund : **137** **Courthouse Square Revitalization Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
Revenue								
	Revenues							
33440	State Grant	0.00	0.00	0.00	0.00	0.00	0.00	54,000.00
33510	State Sales Tax	260,407.12	265,615.00	265,615.00	321,270.26	(55,655.26)	321,270.23	300,000.00
36100	Interest Earnings	55,119.94	30,000.00	30,000.00	49,962.74	(19,962.74)	66,619.99	40,000.00
37499	Miscellaneous Revenue	23.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Revenues	**315,550.06**	**295,615.00**	**295,615.00**	**371,233.00**	**(75,618.00)**	**387,890.22**	**394,000.00**
Total Revenue		**315,550.06**	**295,615.00**	**295,615.00**	**371,233.00**	**(75,618.00)**	**387,890.22**	**394,000.00**
Expenditure								
	Administration							
46100-237	Advertising	1,965.16	3,000.00	3,000.00	1,990.58	1,009.42	1,990.58	3,000.00
46100-259	Professional Services -	0.00	35,000.00	35,000.00	0.00	35,000.00	35,000.00	360,000.00
46100-290	Downtown Development Services	35,000.00	35,000.00	35,000.00	35,000.00	0.00	35,000.00	35,000.00
	Total Administration	**36,965.16**	**73,000.00**	**73,000.00**	**36,990.58**	**36,009.42**	**71,990.58**	**398,000.00**
	Commercial Grants							
46200-721	Signs And Awnings -	4,000.00	12,000.00	12,000.00	13,912.98	(1,912.98)	17,912.98	15,000.00
46200-722	Building Rehabilitation	36,285.21	100,000.00	100,000.00	12,500.00	87,500.00	62,500.00	100,000.00
	Total Commercial Grants	**40,285.21**	**112,000.00**	**112,000.00**	**26,412.98**	**85,587.02**	**80,412.98**	**115,000.00**
	Other Grants & Contributions							
	Streetscapes Project							
46531-290	Contractual Services	0.00	0.00	0.00	720.00	(720.00)	720.00	720.00
46531-339	Decorations	2,687.41	5,000.00	5,000.00	15.98	4,984.02	2,500.00	14,000.00
46531-936	Fountain Triangle	0.00	35,000.00	35,000.00	0.00	35,000.00	35,000.00	35,000.00
46531-937	Other Downtown Improvements	51,501.67	40,000.00	52,013.00	13,013.00	39,000.00	39,000.00	25,000.00
	Total Streetscapes Project	**54,189.08**	**80,000.00**	**92,013.00**	**13,748.98**	**78,264.02**	**77,220.00**	**74,720.00**
Total Expenditure		**131,439.45**	**265,000.00**	**277,013.00**	**77,152.54**	**199,860.46**	**229,623.56**	**587,720.00**
Total For Fund: 137		**184,110.61**	**30,615.00**	**18,602.00**	**294,080.46**	**(275,478.46)**	**158,266.66**	**(193,720.00)**

Fund : **140** **Police Dept Drug Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
Revenue								
	Revenues							
35110	Drug Fines	3,339.25	1,000.00	1,000.00	2,804.87	(1,804.87)	2,804.87	2,500.00
35300	Drug Fund Contribution	1,636.00	600.00	600.00	1,375.00	(775.00)	1,375.00	975.00
36100	Interest Earnings-Drug Fund	1,514.78	1,000.00	1,000.00	1,436.40	(436.40)	1,500.00	500.00
36330	Sale Of Vehicles Or Equipment	0.00	0.00	17,000.00	17,000.00	0.00	17,000.00	0.00
36991	Miscellaneous Revenue	2,500.00	2,500.00	2,500.00	2,500.00	0.00	2,500.00	2,500.00
	Total Revenues	**8,990.03**	**5,100.00**	**22,100.00**	**25,116.27**	**(3,016.27)**	**25,179.87**	**6,475.00**
Total Revenue		**8,990.03**	**5,100.00**	**22,100.00**	**25,116.27**	**(3,016.27)**	**25,179.87**	**6,475.00**
Expenditure								
	Expenditures							
	Supplies & Contractual Service							
42100-260	Veh & Equip Maint Labor	0.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,500.00
42100-261	Veh Parts And Service -	0.00	800.00	800.00	0.00	800.00	1,000.00	1,000.00
42100-312	Small Items Of Equipment -	0.00	0.00	0.00	0.00	0.00	0.00	3,200.00
42100-331	Gasoline	4,713.35	7,000.00	7,000.00	4,521.57	2,478.43	7,000.00	7,000.00
	Total Supplies & Contract Svs	**4,713.35**	**8,800.00**	**8,800.00**	**4,521.57**	**4,278.43**	**9,000.00**	**12,700.00**
	Capital Expenditures							
42100-942	Equipment -	0.00	24,000.00	41,000.00	9,754.75	31,245.25	24,000.00	0.00
42100-945	Computer Equipment -	0.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	5,280.00
	Total Capital Expenditures	**0.00**	**29,000.00**	**46,000.00**	**9,754.75**	**36,245.25**	**29,000.00**	**5,280.00**
	Total Expenditures	**4,713.35**	**37,800.00**	**54,800.00**	**14,276.32**	**40,523.68**	**38,000.00**	**17,980.00**
Total Expenditure		**4,713.35**	**37,800.00**	**54,800.00**	**14,276.32**	**40,523.68**	**38,000.00**	**17,980.00**
Total For Fund: 140		**4,276.68**	**(32,700.00)**	**(32,700.00)**	**10,839.95**	**(43,539.95)**	**(12,820.13)**	**(11,505.00)**

Fund : **145** **Tourism Fund**

Monthly Comparative: 91.67%

Account Number	Account Description	Prior Year Year End Actual	Original Budget	Amended Budget	Actual May 2025	Current Yr Remain	Estimated 2024-2025	Proposed 2025-2026
Revenue								
	Revenues							
31850	Hotel/Motel Tax	115,071.27	114,000.00	114,000.00	95,611.34	18,388.66	120,000.00	121,854.00
31920	Occupancy Tax - State Collected	2,092.15	1,500.00	1,500.00	4,721.97	(3,221.97)	5,000.00	5,000.00
36100	Interest Earnings	4,299.60	2,400.00	2,400.00	5,658.15	(3,258.15)	6,000.00	4,000.00
37950	Contribution	500.00	0.00	0.00	425.00	(425.00)	425.00	0.00
	Total Revenues	**121,963.02**	**117,900.00**	**117,900.00**	**106,416.46**	**11,483.54**	**131,425.00**	**130,854.00**
Total Revenue		**121,963.02**	**117,900.00**	**117,900.00**	**106,416.46**	**11,483.54**	**131,425.00**	**130,854.00**
Expenditure								
	Tourism Development							
47000-258	Riverfest	6,500.00	15,000.00	15,000.00	6,500.00	8,500.00	15,000.00	20,000.00
47000-290	Other Contractual Services	0.00	15,000.00	15,000.00	0.00	15,000.00	0.00	0.00
47000-720	Tourism Development Contribution	30,000.00	30,000.00	30,000.00	30,000.00	0.00	30,000.00	30,000.00
47000-931	Wayfinding & Signage	0.00	10,500.00	10,500.00	925.10	9,574.90	925.10	30,000.00
	Total Tourism Development	**36,500.00**	**70,500.00**	**70,500.00**	**37,425.10**	**33,074.90**	**45,925.10**	**80,000.00**
Total Expenditure		**36,500.00**	**70,500.00**	**70,500.00**	**37,425.10**	**33,074.90**	**45,925.10**	**80,000.00**
Total For Fund: 145		**85,463.02**	**47,400.00**	**47,400.00**	**68,991.36**	**(21,591.36)**	**85,499.90**	**50,854.00**

ORDINANCE NO. 2025-__

AMENDING THE 2024-2025 FISCAL YEAR BUDGET

WHEREAS, It is necessary to amend the 2024-2025 fiscal year budget.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Loudon, Tennessee as follows:

Section 1. The 2024-2025 fiscal year budget is amended as shown on the attachment.

_____ _____

Recorder Mayor

First Reading: _____

Second Reading: _____

Public Hearing: _____

FY 2024-2025 Budget Amendments

Account Number	Description	Account Type	Debit	Credit	Reason
110-27000	Unassigned Fund Balance	Equity	104,190.97		Early Payoff of Capital Lease Purchase Debt
110-49000-645	Pierce Fire Truck Lease	Expenditure		104,190.97	
110-36991	Miscellaneous Refunds	Revenue	6,771.27		Apply Insurance Reimbursements to Repairs
110-43100-290	Contractual Services	Expenditure		6,771.27	
110-36991	Miscellaneous Refunds	Revenue	2,435.66		Apply Insurance Reimbursements to Repairs
110-42100-262	Police Equipment Repair	Expenditure		2,435.66	
110-41710-290	Contractual Services	Expenditure	10,000.00		Transfer Appropriations from Codes to Police to
110-42100-330	Police Department - Ammunition	Expenditure		10,000.00	Purchase Ammunition for New Service Weapons
110-41710-290	Contractual Services	Expenditure	12,000.00		Transfer Appropriations from Codes to Police
110-42100-261	Vehicle Parts & Service	Expenditure		12,000.00	Vehicle Parts & Service
110-41710-290	Contractual Services	Expenditure	10,000.00		Transfer Appropriations from Codes to Police
110-42100-290	Contractual Services	Expenditure		10,000.00	Contractual Services
110-41710-290	Contractual Services	Expenditure	4,932.73		Transfer Appropriations from Codes to Fire
110-42200-261	Contractual Services	Expenditure		4,932.73	Vehicle Parts & Service
134-44700-921	Buildings	Expenditure	109,874.02		Transfer Appropriations between Rec Fund Departments
134-44630-114	Part-Time Employee Wages	Expenditure		3,985.84	Youth Flag Football
134-44630-141	Fica	Expenditure		304.82	
134-44630-326	Clothing and Uniforms	Expenditure		5,155.00	
134-44610-114	Part-Time Employee Wages	Expenditure		101.16	Youth Baseball/Softball
134-44610-141	Fica	Expenditure		7.74	
134-44652-114	Part-Time Employee Wages	Expenditure		1,755.58	Adult Flag Football
134-44652-141	Fica	Expenditure		134.35	
134-44652-312	Small Items of Equipment	Expenditure		629.53	
134-44700-148	Employee Training	Expenditure		7,800.00	
110-44700-290	Contractual Services	Expenditure		90,000.00	Kimley Horn Master Plan
110-43100-148	Employee Training	Expenditure	3,137.50		Transfer Appropriations from Street
110-43100-290	Contractual Services	Expenditure	11,562.50		Dept to Sanitation Fund for CDL Training
133-43200-148	Employee Training	Expenditure		14,700.00	
133-36961	Operating Transfer - Gen Fund	Revenue	14,700.00		Sanitation Fund transfer to offset increased
110-43200-760	Transfer To Sanitation Fund	Expenditure		14,700.00	expenditures in Sanitation Fund

FUEL QUOTE COMPARISON

May 15, 2025

Item	*Quantity*	*Per Unit*	*Price*	
Unleaded Gasoline 87 Octane				
Petroleum Traders	4,500	2.2934	10,320.30	
Rogers Petroleum Inc.	4,500	2.2840	10,278.00	
Saratoga Rack Marketing	4,500		-	
Tri Star Energy LLC	4,500		-	
TravelCenters of America	4,500		-	
Valley Oil Company	4,500	2.2975	10,338.75	
Low Sulfur Undyed Diesel Fuel				
Petroleum Traders	3,500	2.2901	8,015.35	
Rogers Petroleum Inc.	3,500	2.2785	7,974.75	
Saratoga Rack Marketing	3,500		-	
Tri Star Energy LLC	3,500		-	
TravelCenters of America	3,500		-	
Valley Oil Company	3,500	2.2600	7,910.00	
Combined Gasoline Price				
Petroleum Traders	10,320.30	8,015.35	18,335.65	
Rogers Petroleum Inc.	**10,278.00**	**7,974.75**	**18,252.75**	***low bid***
Saratoga Rack Marketing	0.00	0.00	-	*no bid*
Tri Star Energy LLC	0.00	0.00	-	*no bid*
TravelCenters of America	0.00	0.00	-	*no bid*
Valley Oil Company	10,338.75	7,910.00	18,248.75	