

TOWN OF JONESBOROUGH

**Town Hall Board Room
123 Boone Street
Jonesborough, TN 37659**

BOARD OF MAYOR & ALDERMEN

WORK SESSION

June 17, 2025

7:00 P.M.

AGENDA

1. Call to Order
2. Opening Prayer
3. Pledge to the Flag
4. Roll Call
5. Discussion on FY26 Budget Funds
6. Adjournment

MEMO

TO: BMA

FROM: Glenn Rosenoff GR

DATE: June 13, 2025

RE: FY26 Budget

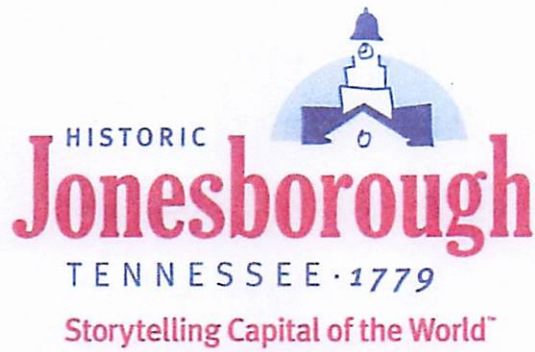
Janet has provided a packet in advance of our budget work session. Management will continue to work together to analyze our revenues and expenditures throughout all Funds.

For example, the packet going out does not reflect the time I spent with Cameo today on tourism budget as we identified 3 other sources of revenue in tourism that totals an additional \$95,000.00. On Monday, Janet will again update our findings and make adjustments. Our goal is to be relentless in make adjustments right up to the work session to have the best data available to help you, the Board, have informed discussions.

We thank you in advance for supporting us while we strive to bring forth the best budget product for FY26.

Have a great weekend!

Glenn



Budget Workshop

Fiscal Year 2025-26

June 17, 2025

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General Fund

Revenues and Expenditures



Town of Jonesborough Annual Budget for Fiscal Year 2025-26 General Fund

Description	Actual 2023-2024	Budget 2024-2025	Department Request 2025-2026	Budget FY 2026 vs 2025	% Increase/ (Decrease)	Mgmt Proposed	Mgmt Budget FY 2026 vs 2025	% Increase/ (Decrease)2	Assumptions
Revenues	12,174,323	12,931,852	13,077,625	145,773	1.1%	13,362,440	430,588	3.3%	
Add									
Bond/Loan Proceeds	40,572,389	1,200,000		(1,200,000)	-100.0%		(1,200,000)	-100.0%	
Non-recurring Grants	0	1,180,000		(1,180,000)	-100.0%		(1,180,000)	-100.0%	
JRT	0	105,000		(105,000)	-100.0%		(105,000)	-100.0%	
Revenues and Other									
Financing Sources	52,746,712	15,416,852	13,077,625	(2,339,227)	-15.2%	13,362,440	(2,054,412)	-13.3%	
Expenditures									
Personnel:									
General Administration	691,550	587,572	609,349	21,777	3.7%	694,318	106,746	18.2%	3% Increase salaries; 5.17% health insurance
Police	1,723,046	1,886,635	2,075,937	189,302	10.0%	2,075,937	189,302	10.0%	
Fire	662,291	659,426	697,216	37,790	5.7%	697,216	37,790	5.7%	
Streets	522,729	595,295	638,315	43,020	7.2%	638,315	43,020	7.2%	
Garage	117,909	136,808	138,833	2,025	1.5%	138,833	2,025	1.5%	
Senior Center	482,508	574,048	591,564	17,516	3.1%	591,564	17,516	3.1%	
Parks and Recreation	270,638	517,675	518,689	1,014	0.2%	518,689	1,014	0.2%	
Visitor's Center	471,684	505,375	538,716	33,341	6.6%	538,716	33,341	6.6%	
Wetlands Water Park	242,575	327,075	282,217	(44,858)	-13.7%	282,217	(44,858)	-13.7%	
McKinney Center	235,119	293,250	304,585	11,335	3.9%	363,876	70,626	24.1%	
Total Personnel	5,420,049	6,083,159	6,395,421	312,262	5.1%	6,539,681	456,522	7.5%	
Non-Personnel Operating:									
General Administration	722,054	750,559	763,059	12,500	1.7%	751,559	1,000	0.1%	
Police	377,792	400,810	441,078	40,268	10.0%	441,078	40,268	10.0%	Reserve Officers
Fire	179,916	245,650	364,150	118,500	48.2%	239,650	(6,000)	-2.4%	
Streets	553,739	556,120	577,770	21,650	3.9%	547,610	(8,510)	-1.5%	
Garage	40,186	37,670	48,470	10,800	28.7%	48,870	11,200	29.7%	Garage Door
Senior Center	306,532	283,934	286,134	2,200	0.8%	273,784	(10,150)	-3.6%	
Parks and Recreation	566,119	538,800	584,900	46,100	8.6%	476,200	(62,600)	-11.6%	JRT; Boone Street Utilities
Visitor's Center	423,763	608,600	651,850	43,250	7.1%	542,300	(66,300)	-10.9%	
Wetlands Water Park	265,628	262,550	277,800	15,250	5.8%	266,100	3,550	1.4%	
McKinney Center	194,967	202,625	240,225	37,600	18.6%	164,075	(38,550)	-19.0%	Americorp; Building Capital
Total Non-Personnel	3,630,696	3,887,318	4,235,436	348,118	9.0%	3,751,226	(136,092)	-3.5%	
Add									
Capital Spending	3,606,470			-	#DIV/0!		-	#DIV/0!	
Grant-funded		1,000,000	-	(1,000,000)	-100.0%		(1,000,000)	-100.0%	
Reserve-funded		402,320	135,500	(266,820)	-66.3%	135,500	(266,820)	-66.3%	Ballfields; Opioid settlement funds
Current year funding		168,750		(168,750)	-100.0%		(168,750)	-100.0%	
Debt Service Costs	37,975,056	4,190,088	3,029,292	(1,160,796)	-27.7%	3,029,292	(1,160,796)	-27.7%	2,167,212 offset by WC rev
Transfers Out		175,027	515,027	340,000	194.3%	434,483	259,456	148.2%	Jackson
Adj. Total Expenditures	50,632,271	15,906,662	14,310,676	(1,595,986)	-10.0%	13,890,182	(2,016,480)	-12.7%	
Surplus/(Deficit)	2,114,441	(489,810)	(1,233,051)	(743,241)	151.7%	(527,742)	(37,932)	7.7%	
Funded from Reserves		(489,810)				135,500			
Funding Required		-				(392,242)			



Town of Jonesborough
Annual Budget for Fiscal Year 2025-26
General Fund

Account Code	Description	Actual FY 2024	Budget FY 2025	Actual as of 4/30/2025 FY 2025	Projected FY 2025	Department Request FY 2026	Budget FY 2026 vs 2025	% Change	Mgmt Proposed FY 2026	Mgmt Budget FY 2026 vs 2025	% Change
REVENUES											
110-31100	Property Taxes - Current	2,673,631	2,699,055	2,604,681	2,720,084	2,871,729	172,674	6.4%	2,886,512	187,457	6.9%
110-31120	Current Year Public Utility	33,867	33,867	33,046	33,046	33,046	(821)	-2.4%	33,046	(821)	-2.4%
110-31210	Property Taxes - Delinquent	-	80,218	-	80,218	80,198	(20)	0.0%	80,198	(20)	0.0%
110-31310	Property Taxes - Interest & Penalty	15,931	17,000	18,011	18,365	18,000	1,000	5.9%	18,000	1,000	5.9%
110-31500	In Lieu of Property Tax	260,000	260,000	195,000	260,000	300,000	40,000	15.4%	300,000	40,000	15.4%
110-31510	In Lieu of Power Board Tax	55,869	60,000	-	60,000	60,000	-	0.0%	60,000	-	0.0%
110-31511	In Lieu of TVA Tax	71,815	71,463	35,596	71,192	71,200	(263)	-0.4%	74,422	2,959	4.1%
110-31520	TVA Impact Payment	21,547	14,364	14,525	14,525	-	(14,364)	-100.0%	-	(14,364)	-100.0%
110-31600	Local Sales Tax	2,913,362	3,094,600	2,400,925	2,915,127	3,094,600	-	0.0%	3,094,600	-	0.0%
110-31710	Wholesale Beer Tax	221,114	230,000	162,148	212,772	230,000	-	0.0%	230,000	-	0.0%
110-31720	Wholesale Liquor Tax	117,845	125,000	106,057	123,213	125,000	-	0.0%	135,000	10,000	8.0%
110-31800	Business Taxes	205,301	206,000	70,462	190,989	206,000	-	0.0%	206,000	-	0.0%
110-31870	Hotel-Motel Tax	55,798	58,000	53,821	71,000	60,000	2,000	3.4%	75,000	17,000	29.3%
110-31912	Cable Franchise Fee	105,369	83,000	30,088	101,486	104,000	21,000	25.3%	104,000	21,000	25.3%
110-32200	Alcoholic Bev. Fees/Applications	4,220	5,000	5,296	5,296	5,300	300	6.0%	6,000	1,000	20.0%
110-32610	Building Permits	225,754	263,000	267,290	288,824	290,000	27,000	10.3%	350,000	87,000	33.1%
110-32661	Rezoning/Planning Review Fees	5,940	6,500	14,157	16,117	11,000	4,500	69.2%	18,000	11,500	176.9%
110-XXXXX	Utility Cut Fees	-	-	-	-	-	-	#DIV/0!	20,000	20,000	#DIV/0!
110-33490	Visitor's Center - TDTD Grant	-	30,000	-	-	-	(30,000)	-100.0%	-	(30,000)	-100.0%
110-33490- -974	Other State Grants - Trail	-	1,000,000	2,400,000	349,000	-	(1,000,000)	-100.0%	-	(1,000,000)	-100.0%
110-33491- -SCNTR	Senior Citizen - State Revenue	13,050	13,050	8,852	13,278	13,300	250	1.9%	13,300	250	1.9%
110-33510	State Sales Tax	719,688	729,000	606,277	728,778	750,000	21,000	2.9%	750,000	21,000	2.9%
110-33520	State Income Tax	-	-	-	-	-	-	0.0%	-	-	#DIV/0!
110-33530	State Beer Tax	2,576	2,700	1,345	2,509	2,700	-	0.0%	2,700	-	0.0%
110-33535	State Telecommunication Tax	5,500	5,900	4,132	5,510	5,900	-	0.0%	5,900	-	0.0%
110-33536	State Local Occupancy Tax	13,279	12,500	11,094	12,252	12,700	200	1.6%	12,700	200	1.6%
110-33540	State Mixed Drink Tax	7,931	16,000	12,715	16,900	16,800	900	5.6%	18,500	2,500	15.6%
110-33550	State Street Aid Revenues	204,940	205,000	165,576	205,511	205,500	500	0.2%	210,960	5,860	2.9%
110-33552	State City Street	11,811	12,500	43,315	13,039	13,000	500	4.0%	15,750	3,250	26.0%
110-33570	State Hwy Maint. Reimbursement	21,022	21,000	34,076	34,076	25,000	4,000	19.0%	45,000	24,000	114.3%
110-33580	State Sports Betting	13,466	11,700	9,269	11,932	12,000	300	2.6%	12,000	300	2.6%
110-33593	Corporate Excise Tax	94,236	80,000	-	25,494	30,000	(50,000)	-62.5%	30,000	(50,000)	-62.5%
110-33600	State Police Training Supplement	16,000	16,500	16,000	16,000	16,000	(500)	-3.0%	16,000	(500)	-3.0%
110-33601	State Fire Training Supplement	6,400	6,400	5,600	5,600	6,400	-	0.0%	6,400	-	0.0%
110-33602	State Police Salary Supplement	16,000	-	-	-	-	-	0.0%	-	-	#DIV/0!
110-33711- -SCNTR	Senior Citizen - County Revenue	45,000	48,000	47,500	47,500	47,500	(500)	-1.0%	47,500	(500)	-1.0%
110-34741	Parks and Recreation Programming	-	-	190	130	-	-	0.0%	-	-	#DIV/0!
110-34901	Stormwater Fees	-	24,000	-	-	-	(24,000)	-100.0%	24,000	-	0.0%
110-36210	Equipment Rental	400	-	300	300	-	-	0.0%	500	500	#DIV/0!
110-36330	Sale of Equipment	11,810	-	-	-	-	-	0.0%	-	-	#DIV/0!
110-36350	Insurance Recoveries	69,695	-	-	-	-	-	0.0%	-	-	#DIV/0!
110-36351	Refunds and Reimbursements	1,278	-	14,178	13,773	-	-	0.0%	-	-	#DIV/0!
110-36705- -PARKS	Advertising/Sponsorship	-	-	1,229	1,229	-	-	0.0%	-	-	#DIV/0!
110-36710	Contributions - Businesses	2,030	-	6,500	6,500	-	-	0.0%	-	-	#DIV/0!
110-36720	Contributions - Organizations	250,000	12,170	-	-	-	(12,170)	-100.0%	-	(12,170)	-100.0%
110-36730	Contributions - Individuals	1,676	-	-	-	-	-	0.0%	-	-	#DIV/0!
110-36935	Proceeds from Sale of Capital Assets	15,090	-	-	-	-	-	0.0%	-	-	#DIV/0!
110-38100	Visitor's Center - ARPA Funds	-	80,000	-	-	-	(80,000)	-100.0%	-	(80,000)	-100.0%

Account Code	Description	Actual FY 2024	Budget FY 2025	Actual as of 4/30/2025 FY 2025	Projected FY 2025	Department Request FY 2026	Budget FY 2026 vs 2025	% Change	Mgmt Proposed FY 2026	Mgmt Budget FY 2026 vs 2025	% Change
110-38101-	-SCNTR SC-Title IIIB Transportation	12,000	12,000	8,000	12,000	12,000	-	0.0%	12,000	-	0.0%
110-38102-	-SCNTR SC - Service Coordination Fund	50,273	53,392	34,699	53,392	53,392	-	0.0%	53,392	-	0.0%
110-38103-	-SCNTR Senior Citizen - CARES-My Ride Progr	-	-	-	-	-	-	0.0%	-	-	#DIV/0!
110-38104-	-SCNTR SC - United Way Funding	5,250	6,000	4,500	6,000	6,000	-	0.0%	6,000	-	0.0%
110-38105-	-SCNTR SC - TCAD State Grant	8,000	-	-	-	-	-	0.0%	-	-	#DIV/0!
110-38106-	-SCNTR SC - Health Promo & Class Revenue	58,115	47,500	52,617	48,489	48,500	1,000	2.1%	55,000	7,500	15.8%
110-38107-	-SCNTR Senior Center - Building Rentals	1,955	900	1,150	1,800	1,600	700	77.8%	1,600	700	77.8%
110-38108-	-SCNTR Senior Center - Membership Dues	24,364	25,000	14,592	25,613	25,500	500	2.0%	30,000	5,000	20.0%
110-38109-	-SCNTR SC - My Ride Fees	8,280	5,900	2,695	4,845	5,900	-	0.0%	5,900	-	0.0%
110-38110	Veteran's War Memorial Project	250	-	50	50	-	-	0.0%	-	-	#DIV/0!
110-38111	TML Safety Grant - Employee Wellness	2,000	2,000	-	2,000	2,000	-	0.0%	2,000	-	0.0%
110-38112	PEP Driver Safety Grant	5,000	5,000	-	5,000	5,000	-	0.0%	5,000	-	0.0%
110-38113	Tree & Townscape Spec Prj. Rev	16	-	20	20	-	-	0.0%	-	-	#DIV/0!
110-38114	Washington County Annual Fire Fund	135,000	135,000	101,250	135,000	135,000	-	0.0%	135,000	-	0.0%
110-38115	County - Fire Equipment Funds	1,358	-	-	-	-	-	0.0%	-	-	#DIV/0!
110-38116	School Project Management Fees	-	-	-	-	-	-	0.0%	-	-	#DIV/0!
110-38117	Visitor Center - Auditorium	18,245	15,000	14,561	18,421	18,000	3,000	20.0%	18,000	3,000	20.0%
110-38118	Visitor Center - Gift Shop	50,264	55,000	31,366	38,077	55,000	-	0.0%	55,000	-	0.0%
110-38119	Visitor Center - Miscellaneous	9,760	8,000	13,528	14,132	8,000	-	0.0%	15,000	7,000	87.5%
110-38120	Visitor Center - Special Programs	2,271	24,500	11,922	8,235	9,000	(15,500)	-63.3%	12,000	(12,500)	-51.0%
110-38121	Gazebo Rental	-	350	-	-	-	(350)	-100.0%	-	(350)	-100.0%
110-38122	Recreation Events/Special Program	6,517	7,500	3,289	4,839	7,500	-	0.0%	7,500	-	0.0%
110-38123	State of TN Tourism Grant	70,000	-	-	-	-	-	0.0%	-	-	#DIV/0!
110-38124	Spring Juried Art Show	-	-	-	-	-	-	0.0%	-	-	#DIV/0!
110-38125	Music-On-The-Square (MOTS)	45,873	48,000	16,149	40,386	48,000	-	0.0%	48,000	-	0.0%
110-38127	Repertory Theatre / JRT	112,295	52,000	98,397	100,971	-	(52,000)	-100.0%	-	(52,000)	-100.0%
110-38128	JRT Players Education Program	57,328	50,000	17,002	17,002	-	(50,000)	-100.0%	-	(50,000)	-100.0%
110-38129	Story Initiative Program Revenues	-	-	-	-	-	-	0.0%	-	-	#DIV/0!
110-38130	Story Town Radio Show	28,081	17,500	18,638	21,664	22,000	4,500	25.7%	22,000	4,500	25.7%
110-38131	JRT - Don Squibb Scholarship Prog.	2,150	3,000	25	25	-	(3,000)	-100.0%	-	(3,000)	-100.0%
110-38132	Main Street USA Program Revenue	2,409	2,500	4,537	3,578	3,500	1,000	40.0%	4,500	2,000	80.0%
110-38133	Main Street Brews & Tune	12,185	12,000	3,531	5,514	12,000	-	0.0%	12,000	-	0.0%
110-38134	Main Street - Jonesborough Days	31,176	35,000	19,993	42,546	35,000	-	0.0%	35,000	-	0.0%
110-38135-	-WETLD Water Park - Season Passes	28,604	33,100	1,887	28,772	33,100	-	0.0%	33,100	-	0.0%
110-38136-	-WETLD Wetlands - Facility Rental	46,451	37,500	23,380	47,541	45,000	7,500	20.0%	45,000	7,500	20.0%
110-38137-	-WETLD Wetlands - Daily Admissions	362,470	310,000	152,005	323,143	325,000	15,000	4.8%	325,000	15,000	4.8%
110-38138-	-WETLD Wetlands - Concessions	97,228	95,000	44,349	84,431	95,000	-	0.0%	95,000	-	0.0%
110-38139-	-WETLD Wetlands - Merchandise Sales	-	3,500	-	-	-	(3,500)	-100.0%	-	(3,500)	-100.0%
110-38140-	-WETLD Wetlands - Tube Rentals	8,577	9,400	-	-	-	(9,400)	-100.0%	-	(9,400)	-100.0%
110-38141-	-WETLD Wetlands - Snowball Sales	3,004	3,000	1,141	2,358	3,000	-	0.0%	3,000	-	0.0%
110-38142-	-WETLD Wetlands - Swim Lessons/CPR Training	4,186	3,500	117	4,302	3,500	-	0.0%	3,500	-	0.0%
110-38143	Police Fines	157,356	160,000	141,439	162,210	163,000	3,000	1.9%	163,000	3,000	1.9%
110-38144	Police Fines - Cameras	64,186	53,000	60,204	60,223	60,000	7,000	13.2%	60,000	7,000	13.2%
110-38145	General Sessions Court Fines	6,064	6,800	1,471	2,260	3,000	(3,800)	-55.9%	3,000	(3,800)	-55.9%
110-38146	Litigation Tax	18,014	18,500	17,079	17,459	18,500	-	0.0%	18,500	-	0.0%
110-38147	Defensive Driving School Revenue	17,568	18,000	17,028	19,224	19,000	1,000	5.6%	19,000	1,000	5.6%
110-38148	Shop With A Cop Program	31,461	29,000	61,380	60,380	30,000	1,000	3.4%	30,000	1,000	3.4%
110-38149	Driving School Tech Fees	1,992	2,250	1,692	2,124	2,250	-	0.0%	2,250	-	0.0%
110-38150	PS Electronic Citation Fee	3,368	3,500	2,328	2,784	3,500	-	0.0%	3,500	-	0.0%
110-38151	DOJ Bullet Proof Vest Grant	-	5,000	-	-	-	(5,000)	-100.0%	-	(5,000)	-100.0%
110-38152	DOJ Cops Grant	58,721	60,000	-	-	-	(60,000)	-100.0%	-	(60,000)	-100.0%
110-38153	TN Hwy Safety Grant	-	5,000	-	-	-	(5,000)	-100.0%	-	(5,000)	-100.0%
110-38154	Clerk Electronic Citation Fee	842	1,000	881	895	1,000	-	0.0%	1,000	-	0.0%
110-38155	Jonesborough Cops For Kids	-	-	1,100	1,100	-	-	0.0%	-	-	#DIV/0!
110-38156	Paws in Blue Canine Revenue Cont.	8,900	8,000	8,000	8,000	8,000	-	0.0%	8,000	-	0.0%
110-38157	McKinney Center Rentals	11,505	12,000	12,721	14,330	14,000	2,000	16.7%	14,000	2,000	16.7%

Account Code	Description	Actual FY 2024	Budget FY 2025	Actual as of 4/30/2025 FY 2025	Projected FY 2025	Department Request FY 2026	Budget FY 2026 vs 2025	% Change	Mgmt Proposed FY 2026	Mgmt Budget FY 2026 vs 2025	% Change
110-38158	Mary B Martin Donations/Sponsors	4,788	-	598	598	-	-	0.0%	-	-	#DIV/0!
110-38159	Mary B Martin Education Fees	84,518	75,000	74,505	84,776	80,000	5,000	6.7%	85,000	10,000	13.3%
110-38160	McKinney Scholarship Fund Rev	7,905	5,000	4,843	5,000	5,000	-	0.0%	5,000	-	0.0%
110-38161	McKinney Center Membership Rev	5,687	2,000	3,118	3,118	3,000	1,000	50.0%	3,000	1,000	50.0%
110-38162	TN Arts Comm. Grant -Radio Show	8,880	8,880	2,868	8,198	8,880	-	0.0%	8,880	-	0.0%
110-38163	LPRF Grant - Lincoln Park	-	-	-	-	-	-	0.0%	-	-	#DIV/0!
110-38XXX	WIOA Grant - Americorp Employees	-	-	-	-	-	-	0.0%	4,500	4,500	#DIV/0!
110-38164	Serving TN Seniors Grant	-	-	-	-	-	-	0.0%	-	-	#DIV/0!
110-38165	TN Arts Comm. ABC Grant - Story PLA'	-	2,500	-	-	-	(2,500)	-100.0%	-	(2,500)	-100.0%
110-38167	Interest Earned	34,351	25,000	13,746	18,459	25,000	-	0.0%	25,000	-	0.0%
110-38168	Post Office Rent	85,289	78,489	66,006	78,489	85,801	7,312	9.3%	85,801	7,312	9.3%
110-38169	Lease Revenue	80,919	61,436	51,446	61,436	61,637	201	0.3%	61,637	201	0.3%
110-38169- -WC	Lease Revenue - Washington County	1,080,600	2,166,584	1,054,065	1,910,340	2,167,212	628	0.0%	2,167,212	628	0.0%
110-38170	Miscellaneous Revenue	1,176	-	9,032	9,160	-	-	0.0%	-	-	#DIV/0!
110-38171	Water Fund Rent Payment	-	-	-	-	-	-	0.0%	-	-	#DIV/0!
110-38172	Auction Proceeds - Surplus Equip.	17,680	15,000	14,197	14,197	15,000	-	0.0%	15,000	-	0.0%
110-38173	In Lieu Sidewalk Payment Reserve	26,799	-	37,953	37,953	-	-	0.0%	50,000	50,000	#DIV/0!
110-38174- -SCNTR	Senior Center - Special Projects	67,119	55,000	23,308	75,000	60,000	5,000	9.1%	70,000	15,000	27.3%
110-38175	Keep Jonesborough Beautiful	84	-	125	125	-	-	0.0%	-	-	#DIV/0!
110-38176	Flag Replacement Revenue	2,361	200	3,304	2,350	200	-	0.0%	3,500	3,300	1650.0%
110-38177	Chuckey Depot Museum Revenue	4,135	3,000	338	338	-	(3,000)	-100.0%	-	(3,000)	-100.0%
110-38178	Cemetery Maintenance Revenue	-	-	-	-	-	-	0.0%	-	-	#DIV/0!
110-38190	Grant -McKinney - Humanities Neighbor	-	-	-	-	-	-	0.0%	-	-	#DIV/0!
110-38191	Insurance Recoveries	59,376	-	28,514	28,514	-	-	0.0%	-	-	#DIV/0!
110-38192	Police Vehicle Towing Fees	250	-	-	-	-	-	0.0%	-	-	#DIV/0!
110-38193	E. TN Foundation Hope In Action Grant	-	3,728	-	-	-	(3,728)	-100.0%	-	(3,728)	-100.0%
110-38194	Visitor Center - Ticket Surcharge	-	55,000	-	-	-	(55,000)	-100.0%	-	(55,000)	-100.0%
110-38203- -965	TN Arts Council - ABC Grant - Play in a	3,500	2,150	-	-	-	(2,150)	-100.0%	-	(2,150)	-100.0%
110-38203- -975	Other Grant Revenue - TCAD - ARP	20,000	-	-	-	-	-	0.0%	-	-	#DIV/0!
110-38203- -976	Other Grant Revenue - ARP IIID	2,134	-	2,345	2,345	-	-	0.0%	-	-	#DIV/0!
110-38203- -977	Other Grant Revenue - ARP IIIC	6,138	-	1,298	1,298	-	-	0.0%	-	-	#DIV/0!
110-38203- -979	Other Grant Revenue - TN Arts Comm	-	-	3,031	3,031	-	-	0.0%	-	-	#DIV/0!
110-38206	PEP Property Grant	-	5,000	-	-	-	(5,000)	-100.0%	5,000	-	0.0%
110-38208	Violent Crime Intervention Grant	81,393	8,477	(4,888)	-	-	(8,477)	-100.0%	-	(8,477)	-100.0%
110-38209	Interest - leases	15,961	10,429	-	10,429	8,780	(1,649)	-15.8%	8,780	(1,649)	-15.8%
110-38210	Wash Co. Contribution for K-8 Maint.	247,420	500,400	291,900	500,400	500,400	-	0.0%	500,400	-	0.0%
110-38211	Wash Co Contribution - Software	4,707	-	-	-	-	-	0.0%	-	-	#DIV/0!
	Total Revenues	12,174,323	14,216,852	12,101,616	12,998,052	13,077,625	(1,139,227)	-8.0%	13,362,440	(854,412)	-6.0%

Account Code	Description	Actual FY 2024	Budget FY 2025	Actual as of 4/30/2025 FY 2025	Projected FY 2025	Department Request FY 2026	Budget FY 2026 vs 2025	% Change	Mgmt Proposed FY 2026	Mgmt Budget FY 2026 vs 2025	% Change
EXPENDITURES											
General Administration											
Personnel Services											
110-41500-121	Salaries and Wages	562,439	461,748	370,754	461,748	478,053	16,305	3.53%	546,998	85,250	18.5%
110-41500-141	OASI	40,933	35,324	27,047	35,324	36,571	1,247	3.53%	41,846	6,522	18.5%
110-41500-142	Hospital and Health Insurance	65,595	60,093	49,365	60,093	63,200	3,107	5.17%	69,812	9,719	16.2%
110-41500-143	Retirement	27,673	25,539	19,978	25,539	26,445	906	3.55%	30,582	5,043	19.7%
110-41500-146	Worker's Compensation	(5,314)	4,700	-	4,700	4,900	200	4.26%	4,900	200	4.3%
110-41500-147	Unemployment Insurance	224	168	198	180	180	12	7.14%	180	12	7.1%
	Total Personnel Services	691,550	587,572	467,342	587,584	609,349	21,777	3.71%	694,318	106,746	18.2%
Non-Personnel											
110-41500-148	Employee Education and Training	281	-	175	175	-	-	#DIV/0!	1,500	1,500	#DIV/0!
110-41500-166	Municipal Judge	9,975	11,200	8,225	11,200	11,200	-	0.00%	10,000	(1,200)	-10.7%
110-41500-167	Animal Control	95	2,000		1,000	2,000	-	0.00%	-	(2,000)	-100.0%
110-41500-168	USDA Wildlife Management	3,100	3,100		3,100	3,100	-	0.00%	3,100	-	0.0%
110-41500-211	Postage, Box Rent, Etc.	2,375	4,200	1,470	4,200	4,200	-	0.00%	2,000	(2,200)	-52.4%
110-41500-230	Publicity, Subscriptions, And Dues	5,548	2,000	2,025	2,000	2,000	-	0.00%	2,500	500	25.0%
110-41500-234	Fees and Permits - Non-State	-	-	250	-	-	-	#DIV/0!	-	-	#DIV/0!
110-41500-236	Public Relations	4,750	8,000	5,000	8,000	8,000	-	0.00%	5,000	(3,000)	-37.5%
110-41500-239	MTAS/TML Fees	3,247	3,500	3,312	3,500	3,500	-	0.00%	3,500	-	0.0%
110-41500-241	Electric/Gas	12,267	15,000	14,518	15,000	15,000	-	0.00%	15,000	-	0.0%
110-41500-242	Water	1,233	1,600	634	1,600	1,600	-	0.00%	1,200	(400)	-25.0%
110-41500-245	Telephone and Other Comm Services	10,601	12,500	10,149	12,500	12,500	-	0.00%	12,000	(500)	-4.0%
110-41500-248	GPS - Telematics	1,470	500	1,028	848	500	-	0.00%	1,000	500	100.0%
110-41500-250	Professional Entertainment	-	-	790	-	-	-	#DIV/0!	-	-	#DIV/0!
110-41500-251	Medical Services	2,537	2,600	2,598	2,600	2,600	-	0.00%	2,600	-	0.0%
110-41500-252	Legal Services	89,520	60,000	58,199	60,000	60,000	-	0.00%	60,000	-	0.0%
110-41500-253	Audit & Accounting	28,092	29,000	29,042	29,042	30,000	1,000	3.45%	30,000	1,000	3.4%
110-41500-255	Data Processing Services	24,189	70,000	36,949	70,000	70,000	-	0.00%	50,000	(20,000)	-28.6%
110-41500-256	Engineering Services	27,255	35,000	35,670	35,000	35,000	-	0.00%	40,000	5,000	14.3%
110-41500-261	Repair and Maintenance Motor Vehicles	3,430	3,000	971	2,000	3,000	-	0.00%	2,000	(1,000)	-33.3%
110-41500-262	Repair and Maintenance Equipment	-	500		-	500	-	0.00%	500	-	0.0%
110-41500-266	Repair and Maintenance Buildings	22,624	15,000	12,488	15,000	15,000	-	0.00%	30,000	15,000	100.0%
110-41500-267	Repair and Maintenance Buildings - ISC	748	5,000	590	5,000	5,000	-	0.00%	5,000	-	0.0%
110-41500-270	Repair and Maintenance Surplus Vehicle	380	-	110	110	-	-	#DIV/0!	-	-	#DIV/0!
110-41500-279	Website Maintenance	250	5,500	385	3,170	5,500	-	0.00%	1,000	(4,500)	-81.8%
110-41500-280	Travel	233	-	-	-	-	-	#DIV/0!	2,000	2,000	#DIV/0!
110-41500-288	Travel/Training/Car Allowance	1	6,500	776	6,500	6,500	-	0.00%	6,500	-	0.0%
110-41500-290	Other Contracted Services	35,835	24,000	19,054	24,000	24,000	-	0.00%	25,000	1,000	4.2%
110-41500-297	Veteran's Memorial Expense	1,345	2,500	490	2,500	2,500	-	0.00%	2,500	-	0.0%
110-41500-311	Office Supplies	5,520	6,000	3,789	6,000	6,000	-	0.00%	5,500	(500)	-8.3%
110-41500-312	Small Equipment & Furnishings	7,005	9,000	4,061	9,000	9,000	-	0.00%	9,000	-	0.0%
110-41500-313	Stationery/Forms	1,939	2,000	1,370	2,000	2,000	-	0.00%	2,000	-	0.0%
110-41500-323	Food	18,774	18,000	11,240	18,000	19,000	1,000	5.56%	19,000	1,000	5.6%
110-41500-323-EMERG	Food - Emergency	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
110-41500-324	Household And Janitorial Supplies	1,625	4,200	2,832	4,200	4,200	-	0.00%	5,000	800	19.0%
110-41500-326	Clothing And Uniforms	1,486	2,000	2,166	2,000	2,000	-	0.00%	2,000	-	0.0%
110-41500-331	Gas, Oil, Diesel Fuel, Grease, Etc.	1,237	7,500	1,215	7,500	6,000	(1,500)	-20.00%	2,500	(5,000)	-66.7%
110-41500-334	Tires, Tubes	-	700	1,122	1,122	700	-	0.00%	1,500	800	114.3%

Account Code	Description	Actual FY 2024	Budget FY 2025	Actual as of 4/30/2025 FY 2025	Projected FY 2025	Department Request FY 2026	Budget FY 2026 vs 2025	% Change	Mgmt Proposed FY 2026	Mgmt Budget FY 2026 vs 2025	% Change
110-41500-336	Municipal Judge Supplies	-	2,300	-	2,300	2,300	-	0.00%	1,000	(1,300)	-56.5%
110-41500-341	Consumable Tools	-	-	58	-	-	-	#DIV/0!	-	-	#DIV/0!
110-41500-342	Sign Parts and Supplies	-	-	211	-	-	-	#DIV/0!	-	-	#DIV/0!
110-41500-390	Miscellaneous Supplies	5,076	4,500	3,042	4,500	4,500	-	0.00%	4,500	-	0.0%
110-41500-520	Property/Liability Insurance	177,683	164,200	147,291	164,200	170,000	5,800	3.53%	170,000	5,800	3.5%
110-41500-532	Land Rental	-	-	1,000	-	-	-	#DIV/0!	-	-	#DIV/0!
110-41500-535	Equipment Leases & Maintenance	37,014	45,000	30,911	39,782	45,000	-	0.00%	40,000	(5,000)	-11.1%
110-41500-555	Credit Card Fees	(118)	3,000	(59)	3,000	3,000	-	0.00%	5,000	2,000	66.7%
110-41500-591	Property Taxes	864	-	1,177	1,177	1,200	1,200	#DIV/0!	1,200	1,200	#DIV/0!
110-41500-595	Tax Relief Program	18,881	15,000	22,493	19,330	20,000	5,000	33.33%	20,000	5,000	33.3%
110-41500-596	Penalties for Late Filing	66	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
110-41500-732	Compensation for Damages	-	-	2,500	2,500	-	-	#DIV/0!	2,500	2,500	#DIV/0!
110-41500-801	Jonesborough/Wash Co. Library Appro.	13,500	13,500	-	13,500	13,500	-	0.00%	13,500	-	0.0%
110-41500-802	Northeast TN Tourism (NETTA) Appro.	2,000	2,000	-	2,000	2,000	-	0.00%	2,000	-	0.0%
110-41500-803	WC Museum/Heritage Alliance Appro	50,000	50,000	37,500	50,000	50,000	-	0.00%	50,000	-	0.0%
110-41500-804	Building Inspection	3,708	4,500	3,642	4,500	4,500	-	0.00%	4,500	-	0.0%
110-41500-805	Dirty Street Fighters	7,288	6,000	7,978	6,944	6,000	-	0.00%	8,000	2,000	33.3%
110-41500-806	F.T.D.D. Appropriation	1,649	1,649	1,649	1,649	1,649	-	0.00%	1,649	-	0.0%
110-41500-807	F.T.H.R.A. Appropriation	7,301	7,310	-	7,310	7,310	-	0.00%	7,310	-	0.0%
110-41500-808	Wash. Co. EMS	50,000	50,000	-	50,000	50,000	-	0.00%	50,000	-	0.0%
110-41500-809	NE TN Regional Economic Partnersh	7,000	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
110-41500-811	Veterans Park Appropriation	392	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
110-41500-812	MOTS Appropriation	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
110-41500-814	JRT Appropriation	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
110-41500-815	Main Street Jones. Program Expense	4,661	-	4,105	-	-	-	#DIV/0!	-	-	#DIV/0!
110-41500-816	Main Street - Brews & Tunes	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
110-41500-817	Main Street - Jonesborough Days	2,875	-	949	-	-	-	#DIV/0!	-	-	#DIV/0!
110-41500-991	Façade Renovation Grant	3,267	10,000	5,000	10,000	10,000	-	0.00%	10,000	-	0.0%
#N/A	Paws-In-Blue Appropriation	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
	Total Non-Personnel	722,054	750,559	542,138	760,559	763,059	12,500	1.67%	751,559	1,000	0.1%
	Total General Administration	1,413,604	1,338,131	1,009,480	1,338,143	1,372,408	34,277	2.56%	1,445,877	107,746	8.1%
Police Department											
	Personnel Services										
110-42100-121	Salaries and Wages	1,275,618	1,398,662	1,147,172	1,429,017	1,550,749	152,087	10.87%	1,550,749	152,087	10.9%
110-42100-141	OASI	90,584	106,998	82,094	109,320	118,632	11,634	10.87%	118,632	11,634	10.9%
110-42100-142	Hospital and Health Insurance	248,959	259,228	214,756	261,249	274,756	15,528	5.99%	274,756	15,528	6.0%
110-42100-143	Retirement	72,308	80,547	66,805	85,741	89,400	8,853	10.99%	89,400	8,853	11.0%
110-42100-146	Worker's Compensation	35,008	40,600	-	40,600	41,800	1,200	2.96%	41,800	1,200	3.0%
110-42100-147	Unemployment Insurance	569	600	552	600	600	-	0.00%	600	-	0.0%
	Total Personnel Services	1,723,046	1,886,835	1,511,179	1,926,527	2,075,937	189,302	10.03%	2,075,937	189,302	10.0%
	Non-Personnel										
110-42100-148	Employee Education And Training	45,150	18,000	5,402	18,000	18,000	-	0.0%	18,000	-	0.0%
110-42100-164	Reserve Officer Program	1,931	5,000	5,678	10,000	10,000	5,000	100.0%	10,000	5,000	100.0%
110-42100-165	Court Costs	6,045	10,000	60	-	10,000	-	0.0%	10,000	-	0.0%
110-42100-211	Postage, Box Rent, Etc.	1,206	2,500	1,151	2,500	2,500	-	0.0%	2,500	-	0.0%
110-42100-213	Automobile Licenses and Titles	-	-	37	-	-	-	#DIV/0!	-	-	#DIV/0!

Account Code	Description	Actual FY 2024	Budget FY 2025	Actual as of 4/30/2025 FY 2025	Projected FY 2025	Department Request FY 2026	Budget FY 2026 vs 2025	% Change	Mgmt Proposed FY 2026	Mgmt Budget FY 2026 vs 2025	% Change
110-42100-230	Publicity, Subscriptions, And Dues	3,398	2,000	3,409	3,000	3,000	1,000	50.0%	3,000	1,000	50.0%
110-42100-236	Public Relation	3,557	5,000	2,853	4,500	5,000	-	0.0%	5,000	-	0.0%
110-42100-245	Telephone And Other Comm Services	14,002	20,660	10,454	20,000	20,660	-	0.0%	20,660	-	0.0%
110-42100-248	GPS Services	6,978	5,250	4,590	5,250	5,250	-	0.0%	5,250	-	0.0%
110-42100-251	Medical Services	8,432	11,500	7,524	11,500	11,500	-	0.0%	11,500	-	0.0%
110-42100-260-RADIO	Repair And Maintenance Services	870	1,000	588	800	1,000	-	0.0%	1,000	-	0.0%
110-42100-261	Repair And Maintenance Motor Vehicle:	32,357	20,000	22,079	21,000	22,000	2,000	10.0%	22,000	2,000	10.0%
110-42100-261-990	Repair And Maintenance Motor Vehicle:	3,911	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
110-42100-262	Repair And Maintenance Equipment	1,310	1,000	100	1,000	1,000	-	0.0%	1,000	-	0.0%
110-42100-266	Repair And Maintenance Buildings	1,342	-	75	-	-	-	#DIV/0!	-	-	#DIV/0!
110-42100-270	Repair And Maintenance Surplus Vehic	6,758	5,000	705	5,000	5,000	-	0.0%	5,000	-	0.0%
110-42100-280	Travel	5,131	5,000	3,651	6,500	7,000	2,000	40.0%	7,000	2,000	40.0%
110-42100-289	Travel - Surplus Vehicles & Equip	-	5,000	-	-	5,000	-	0.0%	5,000	-	0.0%
110-42100-290	Other Contracted Services	37,074	45,000	48,320	71,768	71,768	26,768	59.5%	71,768	26,768	59.5%
110-42100-307	Shop with a Cop	28,644	29,000	44,545	29,000	29,000	-	0.0%	29,000	-	0.0%
110-42100-311	Office Supplies	3,033	3,500	2,232	-	3,500	-	0.0%	3,500	-	0.0%
110-42100-312	Small Items Of Equipment	7,152	20,000	6,628	19,200	20,000	-	0.0%	20,000	-	0.0%
110-42100-313	Stationary/Forms	925	1,400	672	1,300	1,400	-	0.0%	1,400	-	0.0%
110-42100-314	Small Equip - TN Local Appropriation	43	-	150	-	-	-	#DIV/0!	-	-	#DIV/0!
110-42100-323	Food	-	-	72	-	-	-	#DIV/0!	-	-	#DIV/0!
110-42100-324	Household and Janitorial Supplies	-	-	236	-	-	-	#DIV/0!	-	-	#DIV/0!
110-42100-326	Clothing And Uniforms	20,064	22,000	24,484	24,000	24,000	2,000	9.1%	24,000	2,000	9.1%
110-42100-327	Fire Arm Supplies	13,394	8,500	6,978	8,500	10,000	1,500	17.6%	10,000	1,500	17.6%
110-42100-331	Gas, Oil, Diesel Fuel, Grease, Etc.	53,447	60,000	37,282	40,000	60,000	-	0.0%	60,000	-	0.0%
110-42100-334	Tires, Tubes And Etc.	11,553	10,000	7,048	-	10,000	-	0.0%	10,000	-	0.0%
110-42100-341	Consumable Tools	-	-	310	-	-	-	#DIV/0!	-	-	#DIV/0!
110-42100-344	Safety Supplies	-	1,000	-	-	1,000	-	0.0%	1,000	-	0.0%
110-42100-390	Miscellaneous Supplies	6,692	6,000	4,869	5,800	6,000	-	0.0%	6,000	-	0.0%
110-42100-535	Equipment Leases & Maint Contracts	26,171	25,000	15,987	20,982	25,000	-	0.0%	25,000	-	0.0%
110-42100-560	State Police Fines	13,888	25,000	10,581	25,000	25,000	-	0.0%	25,000	-	0.0%
110-42100-596	Penalties For Late Filing	185	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
110-42100-701	DOJ Bullet Proof Vests Grant	-	5,000	-	-	5,000	-	0.0%	5,000	-	0.0%
110-42100-702	TN Highway Safety Grant	-	5,000	-	-	5,000	-	0.0%	5,000	-	0.0%
110-42100-831	Ps Electr.Citation Reserve Exp	888	5,000	-	-	5,000	-	0.0%	5,000	-	0.0%
110-42100-832	Clerk Electr.Citation Reserve Exp	-	1,500	-	-	1,500	-	0.0%	1,500	-	0.0%
110-42100-833	Handgun Permit Class Expense	-	1,000	-	-	1,000	-	0.0%	1,000	-	0.0%
110-42100-834	Driving School Tech Fund Expenses	65	2,000	3,487	-	2,000	-	0.0%	2,000	-	0.0%
110-42100-835	Paws In Blue Canine Expenses	12,196	8,000	5,525	-	8,000	-	0.0%	8,000	-	0.0%
	Total Non-Personnel	377,792	400,810	287,742	354,600	441,078	40,268	10.0%	441,078	40,268	10.0%
	Total Police Department	2,100,838	2,287,445	1,798,921	2,281,127	2,517,015	229,570	10.04%	2,517,015	229,570	10.0%
Fire Department											
	Personnel Services										
110-42200-121	Salaries and Wages	519,294	506,195	456,818	570,778	536,093	29,898	5.91%	536,093	29,898	5.9%
110-42200-141	OASI	37,433	38,724	33,004	37,101	41,011	2,287	5.91%	41,011	2,287	5.9%
110-42200-142	Hospital and Health Insurance	71,032	77,012	60,449	77,012	80,994	3,982	5.17%	80,994	3,982	5.2%
110-42200-143	Retirement	26,893	28,595	23,956	29,816	30,018	1,423	4.98%	30,018	1,423	5.0%
110-42200-146	Worker's Compensation	7,423	8,600	-	8,600	8,800	200	2.33%	8,800	200	2.3%

Account Code	Description	Actual FY 2024	Budget FY 2025	Actual as of 4/30/2025 FY 2025	Projected FY 2025	Department Request FY 2026	Budget FY 2026 vs 2025	% Change	Mgmt Proposed FY 2026	Mgmt Budget FY 2026 vs 2025	% Change
110-42200-147	Unemployment Insurance	216	300	210	300	300	-	0.00%	300	-	0.0%
	Total Personnel Services	662,291	659,426	574,437	723,607	697,216	37,790	5.73%	697,216	37,790	5.7%
	Non-Personnel										
110-42200-148	Employee Education And Training	3,251	8,500	6,573	2,000	8,500	-	0.0%	8,500	-	0.0%
110-42200-211	Postage, Box Rent, Etc.	119	200	218	50	200	-	0.0%	200	-	0.0%
110-42200-230	Publicity, Subscriptions, And Dues	1,453	2,500	5,221	5,000	8,000	5,500	220.0%	6,000	3,500	140.0%
110-42200-236	Public Relation	283	500	(17)	-	500	-	0.0%	500	-	0.0%
110-42200-245	Telephone And Other Comm Services	5,444	6,250	6,642	2,500	6,250	-	0.0%	6,250	-	0.0%
110-42200-248	GPS Services	2,617	1,500	1,900	400	1,500	-	0.0%	1,500	-	0.0%
110-42200-251	Medical Services	5,491	6,500	2,312	2,000	6,500	-	0.0%	4,000	(2,500)	-38.5%
110-42200-261	Repair And Maintenance Motor Vehicle:	28,117	30,000	45,294	5,000	45,000	15,000	50.0%	40,000	10,000	33.3%
110-42200-262	Repair And Maintenance Equipment	3,121	2,500	8,322	1,500	4,000	1,500	60.0%	4,000	1,500	60.0%
110-42200-266	Repair And Maintenance Buildings	9,090	10,000	3,176	5,000	17,000	7,000	70.0%	15,000	5,000	50.0%
110-42200-280	Travel	949	1,000	-	1,000	3,000	2,000	200.0%	2,000	1,000	100.0%
110-42200-290	Other Contracted Services	3,572	26,000	4,184	20,000	45,000	19,000	73.1%	15,000	(11,000)	-42.3%
110-42200-293	Software service	4,707	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
110-42200-311	Office Supplies	1,013	1,000	638	500	1,500	500	50.0%	1,500	500	50.0%
110-42200-312	Small Items Of Equipment	37,549	45,000	59,463	25,000	100,000	55,000	122.2%	65,000	20,000	44.4%
110-42200-313	Stationary/Forms	-	200	-	200	200	-	0.0%	200	-	0.0%
110-42200-323	Food	-	-	74	-	-	-	#DIV/0!	-	-	#DIV/0!
110-42200-324	Household and Janitorial Supplies	-	-	125	-	-	-	#DIV/0!	-	-	#DIV/0!
110-42200-326	Clothing And Uniforms	14,800	13,000	7,575	8,500	20,000	7,000	53.8%	12,000	(1,000)	-7.7%
110-42200-329	Fire Fighting Gear	32,253	60,000	28,788	30,000	60,000	-	0.0%	25,000	(35,000)	-58.3%
110-42200-331	Gas, Oil, Diesel Fuel, Grease, Etc.	11,642	13,000	7,404	8,000	13,000	-	0.0%	13,000	-	0.0%
110-42200-334	Tires, Tubes And Etc.	-	4,000	4,098	4,000	10,000	6,000	150.0%	6,000	2,000	50.0%
110-42200-341	Consumable Tools	-	-	509	-	-	-	#DIV/0!	-	-	#DIV/0!
110-42200-344	Safety Supplies	-	1,000	257	1,000	1,000	-	0.0%	1,000	-	0.0%
110-42200-390	Miscellaneous Supplies	7,241	6,500	5,203	2,000	6,500	-	0.0%	6,500	-	0.0%
110-42200-535	Equipment Leases & Maint Contracts	5,610	6,500	6,418	3,000	6,500	-	0.0%	6,500	-	0.0%
110-42200-596	Penalties For Late Filing	72	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
110-42200-765	Volunteer Fire Fund	1,522	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
	Total Non-personnel	179,916	245,650	204,377	126,650	364,150	118,500	48.2%	239,650	(6,000)	-2.4%
	Total Fire Department	842,207	905,076	778,814	850,257	1,061,366	156,290	17.27%	936,866	31,790	3.5%
Street Department											
	Personnel Services										
110-43100-121	Salaries and Wages	390,945	436,833	283,333	365,067	470,711	33,878	7.76%	470,711	33,878	7.8%
110-43100-141	OASI	28,219	33,418	20,692	27,928	36,009	2,591	7.75%	36,009	2,591	7.8%
110-43100-142	Hospital and Health Insurance	56,817	71,306	36,898	48,369	74,993	3,687	5.17%	74,993	3,687	5.2%
110-43100-143	Retirement	21,365	25,022	16,758	20,370	27,032	2,010	8.03%	27,032	2,010	8.0%
110-43100-146	Worker's Compensation	25,220	28,496	1,000	28,496	29,350	854	3.00%	29,350	854	3.0%
110-43100-147	Unemployment Insurance	163	220	146	220	220	-	0.00%	220	-	0.0%
	Total Personnel Services	522,729	595,295	358,827	490,450	638,315	43,020	7.23%	638,315	43,020	7.2%
	Non-Personnel										
110-43100-148	Travel / Training	110	1,500	482	1,500	1,500	-	0.0%	1,500	-	0.0%

Account Code	Description	Actual FY 2024	Budget FY 2025	Actual as of 4/30/2025 FY 2025	Projected FY 2025	Department Request FY 2026	Budget FY 2026 vs 2025	% Change	Mgmt Proposed FY 2026	Mgmt Budget FY 2026 vs 2025	% Change
110-43100-230	Publicity, Subscriptions, And Dues	206		-	-	-	-	#DIV/0!	-	-	#DIV/0!
110-43100-241	Electric	-		232	-	5,000	5,000	#DIV/0!	5,000	5,000	#DIV/0!
110-43100-245	Telephones/Radios/Internet	1,653	3,500	1,581	3,500	3,500	-	0.0%	3,500	-	0.0%
110-43100-247	Street Lights	211,211	192,500	166,093	192,500	192,500	-	0.0%	192,500	-	0.0%
110-43100-248	GPS - Telematics	2,712	2,250	1,900	2,250	2,250	-	0.0%	2,250	-	0.0%
110-43100-251	Medical	4,500	3,300	2,893	3,300	3,300	-	0.0%	2,500	(800)	-24.2%
110-43100-261	Vehicle Repairs & Maintenance	59,749	49,500	68,679	49,500	65,000	15,500	31.3%	60,000	10,500	21.2%
110-43100-262	Equipment Repairs	302	1,500	801	1,500	2,000	500	33.3%	2,000	500	33.3%
110-43100-266	Building Maintenance	2,297	6,000	6	6,000	6,000	-	0.0%	2,500	(3,500)	-58.3%
110-43100-268	Street Repairs	24,907	18,750	6,935	18,750	18,750	-	0.0%	18,750	-	0.0%
110-43100-290	Other Contracted Services	42	-	42	-	-	-	#DIV/0!	-	-	#DIV/0!
110-43100-311	Office Supplies	155	500	5	500	1,000	500	100.0%	1,000	500	100.0%
110-43100-312	Small Equipment & Furnishings	2,430	14,600	3,515	14,600	14,600	-	0.0%	5,000	(9,600)	-65.8%
110-43100-326	Uniform/Clothing/Shoes	3,522	3,850	2,499	3,850	4,000	150	3.9%	2,000	(1,850)	-48.1%
110-43100-331	Gasoline & Oil	30,929	38,610	15,439	38,610	38,610	-	0.0%	38,610	-	0.0%
110-43100-334	Tires	5,123	7,000	3,524	7,000	7,000	-	0.0%	7,000	-	0.0%
110-43100-341	Consumable Tools	-	-	16	-	-	-	#DIV/0!	-	-	#DIV/0!
110-43100-342	Street Signs	7,063	7,260	2,808	7,260	7,260	-	0.0%	5,000	(2,260)	-31.1%
110-43100-344	Safety	874	2,200	444	2,200	2,200	-	0.0%	1,000	(1,200)	-54.5%
110-43100-350	Supplies for Resale	-	-	1,609	-	-	-	#DIV/0!	-	-	#DIV/0!
110-43100-390	Miscellaneous Supplies	1,439	3,300	266	3,300	3,300	-	0.0%	1,500	(1,800)	-54.5%
110-43100-395	Storm Water Upgrade	6,622	7,500	-	7,500	7,500	-	0.0%	2,500	(5,000)	-66.7%
110-43100-454	Salt Purchase	9,774	10,000	9,603	10,000	10,000	-	0.0%	10,000	-	0.0%
110-43100-473	Curbing/Sidewalks/Trails/Rock	93,670	25,000	21,847	25,000	25,000	-	0.0%	25,000	-	0.0%
110-43100-474	Street Paving	79,775	150,000	5,357	150,000	150,000	-	0.0%	150,000	-	0.0%
110-43100-475	Paving - Shell Road	207	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
110-43100-535	Equipment Leases & Maintenance	3,277	2,500	4,095	2,500	2,500	-	0.0%	3,500	1,000	40.0%
110-43100-560	State Stormwater Maintenance	1,125	5,000	3,460	5,000	5,000	-	0.0%	5,000	-	0.0%
110-43100-596	Penalties for Late Filing	65	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
#N/A	Paving & Rock	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
	Total Non-Personnel	553,739	556,120	324,131	556,120	577,770	21,650	3.9%	547,610	(8,510)	-1.5%
	Total Street Department	1,076,468	1,151,415	682,958	1,046,570	1,216,085	64,670	5.62%	1,185,925	34,510	3.0%
Garage											
	Personnel Services										
110-43170-121	Salaries and Wages	80,122	91,061	79,384	98,938	93,689	2,628	2.89%	93,689	2,628	2.9%
110-43170-141	OASI	5,333	6,966	5,377	7,569	7,167	201	2.89%	7,167	201	2.9%
110-43170-142	Hospital and Health Insurance	25,699	30,969	23,009	28,462	29,933	(1,036)	-3.35%	29,933	(1,036)	-3.3%
110-43170-143	Retirement	4,707	5,407	4,702	5,936	5,564	157	2.90%	5,564	157	2.9%
110-43170-146	Worker's Compensation	2,007	2,325		2,325	2,400	75	3.23%	2,400	75	3.2%
110-43170-147	Unemployment Insurance	41	80	32	80	80	-	0.00%	80	-	0.0%
	Total Personnel Services	117,909	136,808	112,504	143,310	138,833	2,025	1.48%	138,833	2,025	1.5%
	Non-Personnel										
110-43170-148	Employee Education And Training		500	-	500	1,500	1,000	200.0%	1,500	1,000	200.0%
110-43170-230	Publicity, Subscriptions, And Dues	289	250	-	250	250	-	0.0%	250	-	0.0%
110-43170-241	Electric	8,638	5,000	4,764	5,000	5,000	-	0.0%	5,000	-	0.0%
110-43170-242	Water	311	1,000	532	1,000	1,000	-	0.0%	1,000	-	0.0%

Account Code	Description	Actual FY 2024	Budget FY 2025	Actual as of 4/30/2025 FY 2025	Projected FY 2025	Department Request FY 2026	Budget FY 2026 vs 2025	% Change	Mgmt Proposed FY 2026	Mgmt Budget FY 2026 vs 2025	% Change
110-43170-245	Telephone And Other Comm Services	2,765	2,250	2,480	2,250	2,250	-	0.0%	2,250	-	0.0%
110-43170-248	GPS Services	266	400	97	400	400	-	0.0%	400	-	0.0%
110-43170-251	Medical Services	847	800	989	800	1,000	200	25.0%	1,000	200	25.0%
110-43170-261	Repair And Maintenance Motor Vehicle:	2,853	2,800	3,185	2,800	2,800	-	0.0%	2,800	-	0.0%
110-43170-262	Repair And Maintenance Equipment	277	500	741	500	2,000	1,500	300.0%	2,000	1,500	300.0%
110-43170-266	Repair And Maintenance Buildings	1,629	1,500	1,727	1,500	8,000	6,500	433.3%	8,000	6,500	433.3%
110-43170-290	Other Contracted Services	-	-	21	-	-	-	#DIV/0!	-	-	#DIV/0!
110-43170-311	Office Supplies	200	500	321	600	600	100	20.0%	600	100	20.0%
110-43170-312	Small Items Of Equipment	4,559	3,470	1,363	3,470	3,470	-	0.0%	3,470	-	0.0%
110-43170-324	Household And Janitorial Supplies	3,405	1,000	3,120	1,705	1,900	900	90.0%	1,900	900	90.0%
110-43170-326	Clothing And Uniforms	2,244	2,300	2,527	2,300	2,900	600	26.1%	2,500	200	8.7%
110-43170-330	Repair and Maintenance Supplies	-	-	115	-	-	-	#DIV/0!	-	-	#DIV/0!
110-43170-331	Gas, Oil, Diesel Fuel, Grease, Etc.	1,684	2,300	3,080	2,300	2,300	-	0.0%	3,000	700	30.4%
110-43170-334	Tires, Tubes And Etc.	672	1,000	399	1,000	1,000	-	0.0%	1,000	-	0.0%
110-43170-341	Consumable Tools	2,233	2,800	532	2,800	2,800	-	0.0%	2,800	-	0.0%
110-43170-344	Safety Supplies	907	1,000	660	1,000	1,000	-	0.0%	1,000	-	0.0%
110-43170-345	Welding Supplies	256	900	641	900	900	-	0.0%	900	-	0.0%
110-43170-346	Wash Bay Maintenance and Supplies	2,025	2,500	404	2,500	2,500	-	0.0%	2,500	-	0.0%
110-43170-390	Miscellaneous Supplies	504	1,000	920	1,000	1,000	-	0.0%	1,000	-	0.0%
110-43170-535	Equipment Leases & Maint Contracts	3,614	3,900	4,641	3,900	3,900	-	0.0%	4,000	100	2.6%
110-43170-596	Penalties For Late Filing	8	-	-	-	-	-	0.0%	-	-	#DIV/0!
	Total Non-Personnel	40,186	37,670	33,269	38,475	48,470	10,800	28.7%	48,870	11,200	29.7%
	Total Garage	158,095	174,478	145,773	181,785	187,303	12,825	7.35%	187,703	13,225	7.6%
Senior Center											
	Personnel Services										
110-44320-121	Salaries and Wages	332,037	396,485	312,105	396,485	409,614	13,129	3.31%	409,614	13,129	3.3%
110-44320-141	OASI	24,103	30,331	23,113	30,331	31,335	1,004	3.31%	31,335	1,004	3.3%
110-44320-142	Hospital and Health Insurance	59,724	70,687	51,653	64,334	70,687	-	0.00%	70,687	-	0.0%
110-44320-143	Retirement	17,159	21,310	17,084	21,310	21,954	644	3.02%	21,954	644	3.0%
110-44320-146	Worker's Compensation	1,403	1,623	520	1,623	1,672	49	3.02%	1,672	49	3.0%
110-44320-147	Unemployment Insurance	84	220	215	220	220	-	0.00%	220	-	0.0%
110-44320-121-IIIB	Salaries and Wages	34,227	35,861	29,172	35,861	37,652	1,791	4.99%	37,652	1,791	5.0%
110-44320-141-IIIB	OASI	1,819	2,743	1,300	2,743	2,880	137	4.99%	2,880	137	5.0%
110-44320-142-IIIB	Hospital and Health Insurance	10,234	12,626	10,478	12,626	13,280	654	5.18%	13,280	654	5.2%
110-44320-143-IIIB	Retirement	1,591	2,141	1,122	2,141	2,249	108	5.04%	2,249	108	5.0%
110-44320-147-IIIB	Unemployment Insurance	127	21	-	-	21	-	0.00%	21	-	0.0%
	Total Personnel Services	482,508	574,048	446,762	567,674	591,564	17,516	3.05%	591,564	17,516	3.1%
	Non-Personnel										
110-44320-148	Employee Education And Training	1,713	3,500	1,956	3,000	3,500	-	0.0%	2,000	(1,500)	-42.9%
110-44320-148-IIIB	Employee Education And Training Title	3,001	2,500	2,210	2,500	2,500	-	0.0%	2,500	-	0.0%
110-44320-148-976	Employee Education And Training ARP	3,832	-	792	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44320-211	Postage, Box Rent, Etc.	1,365	1,200	1,151	1,200	1,200	-	0.0%	1,200	-	0.0%
110-44320-220	Printing, Duplicating, Typing, Binding	-	-	120	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44320-230	Publicity, Subscriptions, And Dues	4,088	5,500	3,078	5,500	3,500	(2,000)	-36.4%	3,500	(2,000)	-36.4%
110-44320-238	Marketing and Marketing Supplies	-	-	290	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44320-241	Electric	25,737	32,000	18,244	27,000	32,000	-	0.0%	28,000	(4,000)	-12.5%

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110-44320-242	Water	3,181	4,000	3,431	3,500	4,000	-	0.0%	4,000	-	0.0%
110-44320-245	Telephone And Other Comm Services	8,561	10,000	6,733	9,000	10,000	-	0.0%	10,000	-	0.0%
110-44320-245-III B	Telephone And Other Comm Services I	780	780	1,202	780	780	-	0.0%	780	-	0.0%
110-44320-248	GPS Services	1,163	1,200	810	1,000	1,200	-	0.0%	1,200	-	0.0%
110-44320-251	Medical Services	1,945	2,500	2,167	2,500	2,500	-	0.0%	2,500	-	0.0%
110-44320-261	Repair And Maintenance Motor Vehicle	237	1,000	1,067	500	1,000	-	0.0%	1,000	-	0.0%
110-44320-262	Repair And Maintenance Equipment	903	1,000	800	1,000	1,000	-	0.0%	1,000	-	0.0%
110-44320-265	Repair And Maintenance Grounds And	13,677	10,000	2,987	10,000	13,000	3,000	30.0%	10,000	-	0.0%
110-44320-266	Repair And Maintenance Buildings	38,746	35,000	28,426	35,000	40,000	5,000	14.3%	40,000	5,000	14.3%
110-44320-290	Other Contracted Services	-	-	89	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44320-290-979	Other Contracted Services - TN Arts Co	-	-	3,162	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44320-300-III B	Supplies IIIB	339	554	255	554	554	-	0.0%	554	-	0.0%
110-44320-311	Office Supplies	3,121	3,200	3,712	3,200	3,200	-	0.0%	3,200	-	0.0%
110-44320-311-III B	Office Supplies	-	-	42	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44320-312	Small Items Of Equipment	10,835	4,800	7,615	4,800	4,500	(300)	-6.3%	5,000	200	4.2%
110-44320-312-975	Small Items Of Equipment ARP IIIB	21,637	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44320-312-977	Small Items Of Equipment ARP IIIC	40	-	2,036	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44320-312-978	Small Items Of Equipment - UW	-	-	3,602	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44320-313	Stationery / Forms	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44320-321-977	Paper/Plastics ARP IIIC	341	-	78	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44320-324	Household And Janitorial Supplies	6,088	6,000	5,587	6,000	8,000	2,000	33.3%	8,000	2,000	33.3%
110-44320-326	Clothing And Uniforms	241	900	262	550	900	-	0.0%	750	(150)	-16.7%
110-44320-331	Gas, Oil, Diesel Fuel, Grease, Etc.	1,846	2,700	1,136	1,200	2,700	-	0.0%	2,000	(700)	-25.9%
110-44320-334	Tires, Tubes And Etc.	-	1,000	963	963	1,000	-	0.0%	1,000	-	0.0%
110-44320-341	Consumable Tools	-	-	50	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44320-344	Safety Supplies	946	1,000	-	300	1,000	-	0.0%	500	(500)	-50.0%
110-44320-360-III B	Transportation IIIB	-	12,000	-	6,000	12,000	-	0.0%	12,000	-	0.0%
110-44320-390	Miscellaneous Supplies	1,615	1,500	1,237	1,500	1,500	-	0.0%	1,500	-	0.0%
110-44320-390-976	Miscellaneous Supplies ARP IIID	360	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44320-390-977	Miscellaneous Supplies ARP IIIC	158	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44320-453-977	Dirt And Topsoil ARP IIIC	655	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44320-522-978	Vehicle Insurance	-	-	433	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44320-535	Equipment Leases & Maint Contracts	23,597	25,000	18,319	25,000	25,500	500	2.0%	25,500	500	2.0%
110-44320-556	Credit Card Fees	59	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44320-596	Penalties For Late Filing	58	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44320-836	ADA Compliance	-	100	-	-	100	-	0.0%	100	-	0.0%
110-44320-837	Parrish Nurse/Wellness Program	13,262	22,000	12,202	15,000	16,000	(6,000)	-27.3%	16,000	(6,000)	-27.3%
110-44320-838	Health Promotion Program	32,934	38,000	25,489	38,000	38,000	-	0.0%	35,000	(3,000)	-7.9%
110-44320-839	Senior Center - Special Projects	71,718	55,000	22,751	55,000	55,000	-	0.0%	55,000	-	0.0%
110-44320-840	Serving TN Seniors Grant	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44320-841	Senior Center State Grant Tcad Ex	7,753	-	1,356	-	-	-	#DIV/0!	-	-	#DIV/0!
	Total Non-Personnel	306,532	283,934	185,840	260,547	286,134	2,200	0.8%	273,784	(10,150)	-3.6%
	Total Senior Center	789,040	857,982	632,602	828,221	877,698	19,716	2.30%	865,348	7,366	0.9%
McKinney Center											
	Personnel Services										
110-44491-121	Salaries and Wages	193,196	240,016	192,151	240,016	247,120	7,104	2.96%	302,198	62,182	25.9%
110-44491-141	OASI	14,317	18,361	14,263	18,361	18,905	544	2.96%	23,118	4,757	25.9%

Account Code	Description	Actual FY 2024	Budget FY 2025	Actual as of 4/30/2025 FY 2025	Projected FY 2025	Department Request FY 2026	Budget FY 2026 vs 2025	% Change	Mgmt Proposed FY 2026	Mgmt Budget FY 2026 vs 2025	% Change
110-44491-142	Hospital and Health Insurance	16,906	21,375	18,749	23,461	24,674	3,299	15.43%	24,674	3,299	15.4%
110-44491-143	Retirement	10,379	13,115	10,446	13,115	13,503	388	2.96%	13,503	388	3.0%
110-44491-146	Worker's Compensation	173	203	-	203	203	-	0.00%	203	-	0.0%
110-44491-147	Unemployment Insurance	148	180	131	180	180	-	0.00%	180	-	0.0%
	Total Personnel Services	235,119	293,250	235,740	295,336	304,585	11,335	3.87%	363,876	70,626	24.1%
	Non-Personnel										
110-44491-148	Employee Education And Training	1,093	3,500	2,037	3,500	3,500	-	0.0%	1,500	(2,000)	-57.1%
110-44491-211	Postage, Box Rent, Etc.	156	300	279	250	300	-	0.0%	300	-	0.0%
110-44491-220	Printing, Duplicating, Typing, And Bindir	466	2,000	-	2,000	4,000	2,000	100.0%	2,000	-	0.0%
110-44491-230	Publicity, Subscriptions, And Dues	562	400	1,049	400	400	-	0.0%	400	-	0.0%
110-44491-238	Marketing and Marketing Supplies	2,381	3,500	2,408	3,500	3,500	-	0.0%	2,500	(1,000)	-28.6%
110-44491-241	Electric	7,841	8,500	6,768	8,500	8,500	-	0.0%	8,500	-	0.0%
110-44491-242	Water	1,054	800	787	800	800	-	0.0%	800	-	0.0%
110-44491-245	Telephone And Other Comm Services	4,595	6,500	2,028	6,500	6,500	-	0.0%	5,500	(1,000)	-15.4%
110-44491-251	Medical Services	940	800	970	800	800	-	0.0%	800	-	0.0%
110-44491-261	Repair And Maintenance Vehicles	-	-	-	-	1,500	1,500	#DIV/0!	500	500	#DIV/0!
110-44491-262	Repair And Maintenance Equipment	300	2,000	-	2,000	2,000	-	0.0%	1,000	(1,000)	-50.0%
110-44491-266	Repair And Maintenance Buildings	29,697	37,000	11,955	37,000	50,000	13,000	35.1%	30,000	(7,000)	-18.9%
110-44491-272	Repair And Maintenance Buildings - Ca	17,550	15,500	80	15,500	15,500	-	0.0%	-	(15,500)	-100.0%
110-44491-279	Website Maintenance	1,909	2,400	1,375	2,400	2,400	-	0.0%	2,400	-	0.0%
110-44491-290-965	Other Contracted Services-ABC Grant-I	3,437	-	-	-	2,450	2,450	#DIV/0!	-	-	#DIV/0!
110-44491-290	Other Contracted Services	199	-	348	-	-	-	#DIV/0!	500	500	#DIV/0!
110-44491-311	Office Supplies	2,028	2,300	2,286	2,300	2,300	-	0.0%	2,300	-	0.0%
110-44491-312	Small Items of Equipment	2,006	9,650	8,816	9,650	10,000	350	3.6%	7,500	(2,150)	-22.3%
110-44491-313	Stationery / Forms	-	-	20	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44491-322	Chemical, Laboratory and Medical Supp	315	200	52	200	200	-	0.0%	200	-	0.0%
110-44491-323	Food	2,216	1,100	596	1,300	2,000	900	81.8%	1,500	400	36.4%
110-44491-323-965	Food ABC Grant Play in a Week	79	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44491-324	Household And Janitorial Supplies	3,196	3,000	3,119	3,000	4,500	1,500	50.0%	4,500	1,500	50.0%
110-44491-326	Clothing and Uniforms	-	1,000	629	1,000	1,000	-	0.0%	500	(500)	-50.0%
110-44491-331	Gas, Oil, Diesel Fuel, Grease	-	-	-	-	2,400	2,400	#DIV/0!	1,200	1,200	#DIV/0!
110-44491-344	Safety Supplies	122	125	96	125	125	-	0.0%	125	-	0.0%
110-44491-390	Miscellaneous Supplies	990	450	74	450	450	-	0.0%	450	-	0.0%
110-44491-535	Equipment Leases & Maint Contracts	12,435	8,500	9,441	8,500	8,500	-	0.0%	8,500	-	0.0%
110-44491-556	Credit Card Fees	1,037	600	589	450	600	-	0.0%	600	-	0.0%
110-44491-596	Penalties For Late Filing	28	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44491-861-725	Special Programs - Story Initiative Program	-	5,000	-	-	7,000	2,000	40.0%	5,000	-	0.0%
110-44491-862	Special Programs	-	2,000	1,957	2,000	12,000	10,000	500.0%	5,000	3,000	150.0%
110-44491-863	Americorps Worker Program	14,301	17,000	14,004	1,700	17,000	-	0.0%	-	(17,000)	-100.0%
110-44491-864	Mary Martin Prog.For The Arts	48,194	50,000	39,649	40,000	50,000	-	0.0%	50,000	-	0.0%
110-44491-864-724	Mary B. Martin - Martin Estate	8,488	-	4,889	875	-	-	#DIV/0!	-	-	#DIV/0!
110-44491-865	Story Town Radio Show	26,507	13,500	16,246	13,500	15,000	1,500	11.1%	15,000	1,500	11.1%
110-44491-866	McKinney Scholarship Fund	-	5,000	-	4,000	5,000	-	0.0%	5,000	-	0.0%
110-44491-867	Conversations that Matter Program	2,837	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44491-868	TN Disability Coalition	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!

Account Code	Description	Actual FY 2024	Budget FY 2025	Actual as of 4/30/2025 FY 2025	Projected FY 2025	Department Request FY 2026	Budget FY 2026 vs 2025	% Change	Mgmt Proposed FY 2026	Mgmt Budget FY 2026 vs 2025	% Change
#N/A	Neighborhood	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
	Total Non-Personnel	194,987	202,625	132,487	172,200	240,225	37,600	18.6%	164,075	(38,550)	-19.0%
	Total McKinney Center	430,086	495,875	368,227	467,536	544,810	48,935	9.87%	527,951	32,076	6.5%
<u>Parks and Recreation</u>											
	Personnel Services										
110-44400-121	Salaries and Wages	218,111	399,945	301,815	399,945	397,295	(2,650)	-0.66%	397,295	(2,650)	-0.7%
110-44400-141	OASI	16,162	30,596	21,830	30,596	30,393	(203)	-0.66%	30,393	(203)	-0.7%
110-44400-142	Hospital and Health Insurance	22,384	59,254	46,721	59,254	62,300	3,046	5.14%	62,300	3,046	5.1%
110-44400-143	Retirement	9,776	22,925	16,910	22,925	23,596	671	2.93%	23,596	671	2.9%
110-44400-146	Worker's Compensation	4,081	4,750	-	4,750	4,800	150	3.16%	4,800	150	3.2%
110-44400-147	Unemployment Insurance	124	205	218	211	205	-	0.00%	205	-	0.0%
	Total Personnel Services	270,638	517,675	387,494	517,681	518,689	1,014	0.20%	518,689	1,014	0.2%
	Non-Personnel										
110-44400-148	Employee Education And Training	89	1,500	772	1,500	3,000	1,500	100.0%	2,000	500	33.3%
110-44400-211	Postage, Box Rent, Etc.	339	500	191	500	500	-	0.0%	500	-	0.0%
110-44400-213	Automobile Licenses and Titles	-	-	53	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44400-220	Printing, Duplicating, Typing, And Bindir	-	500	157	500	500	-	0.0%	500	-	0.0%
110-44400-230	Publicity, Subscriptions, And Dues	1,833	2,000	3,617	2,000	2,000	-	0.0%	2,000	-	0.0%
110-44400-241	Electric	38,305	37,500	26,861	37,500	37,500	-	0.0%	37,500	-	0.0%
110-44400-242	Water	16,842	15,000	12,450	21,000	20,000	5,000	33.3%	20,000	5,000	33.3%
110-44400-245	Telephone And Other Communication S	9,426	10,000	7,644	10,000	10,000	-	0.0%	10,000	-	0.0%
110-44400-248	GPS Services	1,163	1,200	810	1,100	1,200	-	0.0%	1,200	-	0.0%
110-44400-251	Medical Services	2,429	2,500	2,798	2,000	2,000	(500)	-20.0%	2,000	(500)	-20.0%
110-44400-261	Repair And Maintenance Motor Vehicle:	2,160	6,500	3,603	5,000	6,500	-	0.0%	5,000	(1,500)	-23.1%
110-44400-262	Repair And Maintenance Equipment	4,537	7,000	303	7,000	7,000	-	0.0%	7,000	-	0.0%
110-44400-265	Repair And Maintenance Grounds And	179,254	200,000	178,103	220,000	225,000	25,000	12.5%	225,000	25,000	12.5%
110-44400-266	Repair And Maintenance Buildings	28,784	8,000	1,215	8,000	8,000	-	0.0%	8,000	-	0.0%
110-44400-290	Other Contracted Services	5,525	-	148	200	-	-	#DIV/0!	500	500	#DIV/0!
110-44400-311	Office Supplies	-	500	1,192	1,500	2,000	1,500	300.0%	2,000	1,500	300.0%
110-44400-312	Small Items Of Equipment	4,075	6,500	3,248	6,500	8,000	1,500	23.1%	8,000	1,500	23.1%
110-44400-323	Food	1,894	-	249	500	500	500	#DIV/0!	1,000	1,000	#DIV/0!
110-44400-324	Household And Janitorial Supplies	5,647	4,500	5,025	4,500	5,000	500	11.1%	5,500	1,000	22.2%
110-44400-325	Agricultural and Horticultural Supplies	-	-	50	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44400-326	Clothing And Uniforms	1,539	1,600	1,400	1,600	2,000	400	25.0%	2,000	400	25.0%
110-44400-331	Gas, Oil, Diesel Fuel, Grease, Etc.	3,777	7,000	3,347	6,000	7,000	-	0.0%	5,000	(2,000)	-28.6%
110-44400-334	Tires, Tubes And Etc.	152	1,500	780	800	1,200	(300)	-20.0%	1,200	(300)	-20.0%
110-44400-340	Other Repair & Mtnce Supplies	-	-	100	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44400-344	Safety Supplies	104	1,000	3,114	3,114	1,000	-	0.0%	1,500	500	50.0%
110-44400-390	Miscellaneous Supplies	1,360	1,500	2,192	2,200	1,500	-	0.0%	1,800	300	20.0%
110-44400-451	Rock and Crushed Stone	-	-	1,193	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44400-532	Land Rental	-	-	779	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44400-535	Equipment Leases & Maint Contracts	2,468	3,000	5,133	3,000	3,500	500	16.7%	3,500	500	16.7%
110-44400-555	Bank Service Charges	-	-	30	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44400-556	Credit Card Fees	-	-	13	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44400-565	Permit Fee	-	-	1,000	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44400-598	Penalties For Late Filing	35	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!

Account Code	Description	Actual FY 2024	Budget FY 2025	Actual as of 4/30/2025 FY 2025	Projected FY 2025	Department Request FY 2026	Budget FY 2026 vs 2025	% Change	Mgmt Proposed FY 2026	Mgmt Budget FY 2026 vs 2025	% Change
110-44400-732	Compensation for Damages	-		1,094	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44400-842	Campground Special Programs	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44400-843	Jrt Players Education Program	58,244	50,000	10,079	50,000	50,000	-	0.0%	-	(50,000)	-100.0%
110-44400-844	Special Programs	7,102	20,000	19,255	22,000	20,000	-	0.0%	20,000	-	0.0%
110-44400-845	Athletic Programs	12,240	10,000	11,494	10,000	15,000	5,000	50.0%	15,000	5,000	50.0%
110-44400-846	Music On The Square Exp	4,200		-	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44400-847	Jrt-Don Squibb Scholarship Awards	4,074	3,000	435	3,000	3,000	-	0.0%	-	(3,000)	-100.0%
110-44400-848	Jpac/Repertory Theatre	55,332	52,000	35,645	52,000	52,000	-	0.0%	-	(52,000)	-100.0%
110-44400-849	Flag Committee Expenditures	3,256	2,000	2,552	2,000	2,500	500	25.0%	3,500	1,500	75.0%
110-44400-850	Townscape	12,369	45,000	49,916	45,000	50,000	5,000	11.1%	50,000	5,000	11.1%
110-44400-851	Keep Jonesborough Beautiful Progr	538	3,000	2,205	3,000	3,000	-	0.0%	3,000	-	0.0%
110-44400-852	Lincoln Community Park	-	-	14,454	-	-	-	#DIV/0!	5,000	5,000	#DIV/0!
110-44400-853	Chuckey Depot Museum Reserve Exp	653	3,000	4,541	3,000	3,000	-	0.0%	3,000	-	0.0%
110-44400-854	E.Gillespie Bldg.Utilities&Suppl	13,092	16,000	14,969	16,000	16,000	-	0.0%	16,000	-	0.0%
110-44400-855	Jackson Theatre Utilities	18,498		16,654	9,411	-	-	#DIV/0!	-	-	#DIV/0!
110-44400-856	Boone Street Mkt Utilities	7,762	6,500	5,191	6,500	6,500	-	0.0%	-	(6,500)	-100.0%
110-44400-857	Chuckey Depot Operating Expenses	9,625	7,000	5,735	7,000	7,000	-	0.0%	7,000	-	0.0%
110-44400-858	JRT Warehouse Expense	-	-	1,803	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44400-860	Tree & Townscape Exp	-	2,000	391	2,000	2,000	-	0.0%	500	(1,500)	-75.0%
110-44400-861-947	Cemetery Maint. Expenditures	-	-	32	-	-	-	#DIV/0!	500	500	#DIV/0!
110-44400-872	K-8 Maintenance Costs	47,265	-	3,900	3,900	-	-	#DIV/0!	-	-	#DIV/0!
110-44400-875	McKinney Center Operating Expense	132		-	-	-	-	#DIV/0!	-	-	#DIV/0!
	Total Non-Personnel	566,119	536,800	467,895	580,825	584,900	46,100	8.6%	476,200	(62,600)	-11.6%
	Total Parks and Recreation	836,757	1,056,475	855,389	1,098,506	1,103,589	47,114	4.46%	994,889	(61,586)	-5.8%
Visitor's Center											
	Personnel Services										
110-47210-121	Salaries and Wages	377,024	397,665	301,931	390,989	427,315	29,650	7.46%	427,315	29,650	7.5%
110-47210-141	OASI	27,579	30,421	21,803	29,911	32,690	2,269	7.46%	32,690	2,269	7.5%
110-47210-142	Hospital and Health Insurance	47,537	56,865	43,468	53,817	56,600	(265)	-0.47%	56,600	(265)	-0.5%
110-47210-143	Retirement	18,073	18,768	14,186	18,318	20,411	1,643	8.75%	20,411	1,643	8.8%
110-47210-146	Worker's Compensation	1,247	1,436	-	1,436	1,480	44	3.06%	1,480	44	3.1%
110-47210-147	Unemployment Insurance	224	220	229	220	220	-	0.00%	220	-	0.0%
	Total Personnel Services	471,684	505,375	381,717	494,691	538,716	33,341	6.60%	538,716	33,341	6.6%
	Non-Personnel										
110-47210-148	Employee Education And Training	3,806	11,000	6,274	2,000	11,000	-	0.0%	9,000	(2,000)	-18.2%
110-47210-211	Postage, Box Rent, Etc.	1,086	2,000	478	800	1,500	(500)	-25.0%	1,200	(800)	-40.0%
110-47210-220	Printing, Duplicating, Typing, And Bindir	76,816	47,000	12,080	20,000	47,000	-	0.0%	50,000	3,000	6.4%
110-47210-230	Publicity, Subscriptions, And Dues	5,954	7,050	5,244	7,000	7,050	-	0.0%	7,050	-	0.0%
110-47210-238	Marketing and Marketing Supplies	73,141	170,000	102,689	160,000	170,000	-	0.0%	100,000	(70,000)	-41.2%
110-47210-241	Electric	10,067	13,500	12,992	13,000	13,500	-	0.0%	13,500	-	0.0%
110-47210-242	Water	2,713	2,300	1,575	2,000	2,300	-	0.0%	2,300	-	0.0%
110-47210-245	Telephone Bld And Other Communication S	7,045	12,750	5,400	8,000	10,000	(2,750)	-21.6%	8,500	(4,250)	-33.3%
110-47210-248	GPS Services	48		20	-	-	-	#DIV/0!	-	-	#DIV/0!
110-47210-251	Medical Services	1,077	1,500	1,298	1,500	1,500	-	0.0%	1,500	-	0.0%
110-47210-261	Repair And Maintenance Motor Vehicle	787	1,500	194	500	1,500	-	0.0%	1,000	(500)	-33.3%
110-47210-262	Repair And Maintenance Equipment	1,870	4,200	3,067	4,200	4,200	-	0.0%	4,200	-	0.0%

Account Code	Description	Actual FY 2024	Budget FY 2025	Actual as of 4/30/2025 FY 2025	Projected FY 2025	Department Request FY 2026	Budget FY 2026 vs 2025	% Change	Mgmt Proposed FY 2026	Mgmt Budget FY 2026 vs 2025	% Change
110-47210-266	Repair And Maintenance Buildings	14,204	50,000	1,261	10,000	50,000	-	0.0%	50,000	-	0.0%
110-47210-290	Other Contracted Services	153		243	-	-	-	#DIV/0!	500	500	#DIV/0!
110-47210-311	Office Supplies	1,181	2,000	3,373	2,000	2,000	-	0.0%	2,000	-	0.0%
110-47210-312	Small Items Of Equipment	2,131	20,000	13,979	18,000	20,000	-	0.0%	15,000	(5,000)	-25.0%
110-47210-313	Stationary/Forms		300	225	300	300	-	0.0%	300	-	0.0%
110-47210-323	Food	377	500	1,804	1,720	1,000	500	100.0%	1,500	1,000	200.0%
110-47210-324	Household And Janitorial Supplies	4,643	5,000	1,797	4,000	5,000	-	0.0%	3,500	(1,500)	-30.0%
110-47210-325	Agricultural & Horticultural Supplies	-	-	23	-	-	-	#DIV/0!	-	-	#DIV/0!
110-47210-326	Uniforms & Safety Shoes		800	176	176	800	-	0.0%	500	(300)	-37.5%
110-47210-331	Gas, Oil, Diesel Fuel, Grease, Etc.	481	2,400	668	2,000	2,400	-	0.0%	1,200	(1,200)	-50.0%
110-47210-342	Sign Parts and Supplies	-	-	25	-	-	-	#DIV/0!	-	-	#DIV/0!
110-47210-344	Safety Supplies	-	300	-	-	300	-	0.0%	300	-	0.0%
110-47210-390	Miscellaneous Supplies	1,368	1,000	15	300	1,000	-	0.0%	750	(250)	-25.0%
110-47210-535	Equipment Leases & Maint Contracts	9,469	8,000	10,701	8,000	8,000	-	0.0%	9,000	1,000	12.5%
110-47210-556	Credit Card Fees	3,473	2,500	4,077	3,500	3,500	1,000	40.0%	4,500	2,000	80.0%
110-47210-596	Penalties For Late Filing	60		-	-	-	-	#DIV/0!	-	-	#DIV/0!
110-47210-598	Gift Shop Expenditures	30,574	30,000	19,955	30,000	30,000	-	0.0%	30,000	-	0.0%
110-47210-815	Main Street Jones.Program Exp	7,050	20,000	7,666	20,000	20,000	-	0.0%	10,000	(10,000)	-50.0%
110-47210-816	Main St.-Brews & Tunes Program	10,084	12,000	6,775	12,000	12,000	-	0.0%	12,000	-	0.0%
110-47210-817	Main St.-Jonesborough Days	33,966	35,000	43,857	50,000	80,000	45,000	128.6%	65,000	30,000	85.7%
110-47210-844	Special Events		20,000	10,819	20,000	20,000	-	0.0%	20,000	-	0.0%
110-47210-846	Music On The Square Exp	47,210	36,000	27,193	36,000	36,000	-	0.0%	48,000	12,000	33.3%
110-47210-861	Special Programs	23,179	30,000	7,506	20,000	30,000	-	0.0%	20,000	(10,000)	-33.3%
110-47210-873	Seasonal Lighting	49,750	60,000	48,036	47,941	60,000	-	0.0%	50,000	(10,000)	-16.7%
	Total Non-Personnel	423,763	608,600	361,485	504,937	651,850	43,250	7.1%	542,300	(66,300)	-10.9%
	Total Visitor's Center	895,447	1,113,975	743,202	999,628	1,190,566	76,591	6.88%	1,081,016	(32,959)	-3.0%
Water Park											
	Personnel Services										
110-44490-121	Salaries and Wages	217,598	291,782	150,176	225,000	234,218	(57,564)	-19.73%	234,218	(57,564)	-19.7%
110-44490-141	OASI	16,609	22,321	11,432	17,213	17,920	(4,401)	-19.72%	17,920	(4,401)	-19.7%
110-44490-142	Hospital and Health Insurance	843	2,400	6,248	2,400	19,211	16,811	700.46%	19,211	16,811	700.5%
110-44490-143	Retirement	1,676	3,780	2,048	2,920	3,893	113	2.99%	3,893	113	3.0%
110-44490-146	Worker's Compensation	5,263	6,092	-	6,092	6,275	183	3.00%	6,275	183	3.0%
110-44490-147	Unemployment Insurance	586	700	412	500	700	-	0.00%	700	-	0.0%
	Total Personnel Services	242,575	327,075	170,316	254,125	282,217	(44,858)	-13.71%	282,217	(44,858)	-13.7%
	Non-Personnel										
110-44490-148	Staff Training	1,526	2,000	179	1,800	2,000	-	0.0%	2,000	-	0.0%
110-44490-211	Postage	85	200	157	200	200	-	0.0%	200	-	0.0%
110-44490-220	Printing	-	1,000	168	800	800	(200)	-20.0%	800	(200)	-20.0%
110-44490-230	Dues/Permits/Subscriptions	1,753	1,500	3,953	1,500	1,500	-	0.0%	1,500	-	0.0%
110-44490-238	Marketing & Staff Recruitment	21,906	20,000	16,765	20,000	20,000	-	0.0%	20,000	-	0.0%
110-44490-241	Electric	44,248	45,000	30,853	45,000	45,000	-	0.0%	45,000	-	0.0%
110-44490-242	Water/Sewer	18,696	15,000	4,605	15,000	15,000	-	0.0%	15,000	-	0.0%
110-44490-245	Telephone	6,085	5,300	5,566	6,000	6,000	700	13.2%	6,000	700	13.2%
110-44490-251	Medical	1,113	2,000	96	4,000	1,800	(200)	-10.0%	1,500	(500)	-25.0%
110-44490-255	Data Processing Services	-	-	1,085	-	-	-	#DIV/0!	-	-	#DIV/0!

Account Code	Description	Actual FY 2024	Budget FY 2025	Actual as of 4/30/2025 FY 2025	Projected FY 2025	Department Request FY 2026	Budget FY 2026 vs 2025	% Change	Mgmt Proposed FY 2026	Mgmt Budget FY 2026 vs 2025	% Change
110-44490-262	Equipment Repairs	-	3,200	309	3,200	3,200	-	0.0%	2,500	(700)	-21.9%
110-44490-265	Grounds Maintenance	18,151	6,000	3,376	6,200	6,200	200	3.3%	6,000	-	0.0%
110-44490-266	Building Maintenance	11,503	10,000	3,920	11,000	11,000	1,000	10.0%	10,000	-	0.0%
110-44490-288	Travel / Training	-	1,000	1,735	2,000	4,000	3,000	300.0%	2,000	1,000	100.0%
110-44490-290	Other Contracted Services	45	-	-	152	-	-	#DIV/0!	500	500	#DIV/0!
110-44490-291	Pool Maintenance	6,103	15,000	3,630	15,000	17,000	2,000	13.3%	15,000	-	0.0%
110-44490-296	Pool Pump Replacement	12,612	15,000	-	15,000	20,000	5,000	33.3%	20,000	5,000	33.3%
110-44490-311	Office Supplies	102	800	229	800	800	-	0.0%	800	-	0.0%
110-44490-312	Small Equipment & Furnishings	15,393	5,000	6,531	8,200	6,500	1,500	30.0%	6,500	1,500	30.0%
110-44490-321	Paper / Plastics	3,787	7,500	1,381	5,000	6,500	(1,000)	-13.3%	5,000	(2,500)	-33.3%
110-44490-323	Food	44,767	45,000	18,138	45,000	45,000	-	0.0%	45,000	-	0.0%
110-44490-324	Janitorial / Cleaning	2,176	5,000	2,059	5,000	5,000	-	0.0%	4,000	(1,000)	-20.0%
110-44490-325	Agricultural/Horticultural Supplies	7,655	15,000	-	12,000	14,000	(1,000)	-6.7%	8,500	(6,500)	-43.3%
110-44490-326	Uniforms/Clothing	855	2,000	321	2,000	2,500	500	25.0%	2,000	-	0.0%
110-44490-337	Photo I.D. Supplies	160	500	100	200	500	-	0.0%	500	-	0.0%
110-44490-344	Safety	520	800	247	800	800	-	0.0%	800	-	0.0%
110-44490-351	Merchandise For Resale	-	500	-	750	750	250	50.0%	750	250	50.0%
110-44490-352	Concessions Supplies for Resale	-	-	5,326	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44490-390	Miscellaneous Supplies	5,252	750	641	750	750	-	0.0%	750	-	0.0%
110-44490-493	Chemicals	26,937	27,000	9,625	23,000	30,000	3,000	11.1%	30,000	3,000	11.1%
110-44490-533	Machinery and Equipment Rental	-	-	420	-	-	-	#DIV/0!	-	-	#DIV/0!
110-44490-535	Equipment Leases & Maintenance	5,878	3,000	5,910	3,500	3,500	500	16.7%	5,500	2,500	83.3%
110-44490-556	Bank/Credit Card Fees	8,132	7,500	8,061	9,000	7,500	-	0.0%	8,000	500	6.7%
110-44490-596	Penalties for Late Filing	188	-	-	-	-	-	-	-	-	#DIV/0!
	Total Non-Personnel	265,628	262,550	135,366	262,952	277,800	15,250	5.8%	266,100	3,550	1.4%
	Total Water Park	508,203	589,625	305,682	517,077	560,017	(29,608)	-5.02%	548,317	(41,308)	-7.0%
	Total Operating Expenditures	9,050,745	9,970,477	7,321,048	9,608,850	10,630,857	660,380	6.6%	10,290,907	320,430	3.2%
Capital											
	General Administration	226,785	217,000	599,856	554,050	-	(217,000)	-	-	(217,000)	-
	Police Department	114,933	-	-	-	-	-	-	-	-	-
	Fire Department	1,358	-	-	-	-	-	-	-	-	-
	Street Department	827,009	68,750	354,504	400,000	-	(68,750)	-	-	(68,750)	-
	Garage	6,650	-	-	-	-	-	-	-	-	-
	Senior Center	13,253	-	-	-	-	-	-	-	-	-
	Parks and Recreation	2,416,482	1,245,320	114,654	100,000	135,500	(1,109,820)	-	135,500	(1,109,820)	-
	Water Park	-	40,000	39,998	40,000	-	(40,000)	-	-	(40,000)	-
	Total Capital	3,606,470	1,571,070	1,109,012	1,094,050	135,500	(1,435,570)	-91.4%	135,500	(1,435,570)	-91.4%
Debt Service											
	General Administration	37,537,143	3,754,979	9,859,096	12,183,451	2,592,057	(1,162,922)	-	2,592,057	(1,162,922)	-
	Police Department	124,129	124,101	124,101	124,101	124,039	(62)	-	124,039	(62)	-
	Fire Department	98,035	97,948	87,466	97,948	97,836	(112)	-	97,836	(112)	-
	Senior Center	181,050	178,350	44,175	178,350	180,650	2,300	-	180,650	2,300	-
	Parks and Recreation	-	-	-	-	-	-	-	-	-	-
	Water Park	34,699	34,710	34,710	34,710	34,710	-	-	34,710	-	-
	Total Debt Service	37,975,056	4,190,088	10,149,548	12,618,560	3,029,292	(1,160,796)	-27.7%	3,029,292	(1,160,796)	-27.7%

Account Code	Description	Actual FY 2024	Budget FY 2025	Actual as of 4/30/2025 FY 2025	Projected FY 2025	Department Request FY 2026	Budget FY 2026 vs 2025	% Change	Mgmt Proposed FY 2026	Mgmt Budget FY 2026 vs 2025	% Change
	Total Expenditures	50,632,271	15,731,635	18,579,608	23,321,460	13,795,649	(1,935,986)	-12.3%	13,455,699	(2,275,936)	-14.5%
	Excess (Deficiency) of Revenues Over (Under) Expenditures	(38,457,948)	(1,514,783)	(6,477,992)	(10,323,408)	(718,024)	796,759	-52.6%	(93,259)	1,421,524	-93.8%
<u>Other Financing Sources/(Uses)</u>											
110-36905	Proceeds - 2021 Int Loan RD - Jackson	348,280	-	-	-	-	-	0.0%	-	-	
110-38184	Proceeds - BAN - Jackson Theatre - BC	642,009	-	557,991	557,991	-	-	0.0%	-	-	
110-36906	Proceeds - Tiger Park Interim Loan	2,000,000	-	-	-	-	-	0.0%	-	-	
110-36921	Proceeds - USDA Bond - Jackson Thea	2,832,100	1,200,000	-	-	-	(1,200,000)	-100.0%	-	(1,200,000)	
110-36921- -K8	Proceeds - USDA Bond - K-8 School	33,750,000	-	9,000,000	9,000,000	-	-	0.0%	-	-	
110-36904	Proceeds - 2023 CON	1,000,000	-	-	-	-	-	0.0%	-	-	
110-36907	Proceeds - Bank of TN - Engel Property	-	-	350,000	350,000	-	-	0.0%	-	-	
	Operating Transfer to Jackson Theatre I	-	175,027	83,284	340,507	515,027	340,000	194.3%	434,483	259,456	
	Operating Transfer to Capital Projects F	-	-	111,531	111,531	-	-	#DIV/0!	-	-	
	Total Other Financing Sources/(Uses)	40,572,389	1,024,973	9,713,176	9,455,953	(515,027)	(1,540,000)	-150.2%	(434,483)	(1,459,456)	-142.4%
	Change in Fund Balance	2,114,441	(489,810)	3,235,184	(867,455)	(1,233,051)	(743,241)	151.7%	(527,742)	(37,932)	7.7%
	Check Figures	2,114,441	(489,810)	3,235,186	(867,455)	(1,233,051)	(743,241)		(527,742)	(37,932)	
		-	(0)	(2)	-	-	-		-	-	



General Fund Capital Equipment

Town of Jonesborough
Capital Equipment Budget
General Fund
Fiscal Year 2025-26

				FY 2025-26
Description	Department Request	Life	Adjusted	Debt Service
Police				
3 Police Vehicles	186,927		186,927	- Purchase 3 with auction proceeds
9 Police Vehicles	560,783	6	560,783	- Debt service w/1st P&I in FY 27
Radio Replacement	443,355	10	443,355	58,400
Second 911 Line	74,884	10	74,884	9,864
Side by Side Utility Vehicle	25,000		-	
Special Event Upgrades	35,000	5	35,000	8,071
Total Police	1,325,949		1,300,949	76,335
Fire				
Portable Radios (11)	68,310	10	68,310	8,998
Mobile Radio (3)	22,125	10	22,125	2,914
Spare Fire Equipment	40,000		-	
Take Home Vehicle - Asst Chief	65,000		-	-
Take Home Vehicle - Chief	65,000	6	65,000	- Debt service 1 w/1st P&I in FY 27
FIT Test Machine	14,000	5	14,000	3,228
Total Fire	274,435		169,435	15,140
Streets				
New Backhoe Loader (or used mini-ex)	130,000		-	
New mini-ex		10	65,000	8,562
Used Backhoe Loader		6	60,000	11,848
Used End Loader	60,000		-	
New Asphalt Patch Paver 4 ton	60,000		-	
Total Streets	250,000		125,000	20,410
Parks and Recreation				
Ford F250 (for pulling equipment)	55,000		-	
Side-by-side/ATV	20,000			
Lawn Mower	12,000	6	12,000	2,370
Gator for Tiger Park	15,000	6	15,000	2,962
Pressure Washer (hot water)	5,000	5	5,000	1,153
Ford Maverick	30,000		-	
Multi-purpose Tractor	45,000		-	
Total Parks and Recreation	182,000		32,000	6,485

Wetlands Water Park

Waterslide	200,000		-	
Pool Heater	<u>50,000</u>	10	<u>50,000</u>	<u>6,586</u>
Total Wetlands Water Park	250,000		50,000	6,586

McKinney Center

F150 Truck	<u>50,000</u>			
Total McKinney Center	50,000		-	

Total Capital Equipment	<u>2,332,384</u>		<u>1,677,384</u>	<u>124,956</u>
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Annual Debt Service = \$124,956

Tax Rate = 4.156 cents



General Fund Capital Projects

Town of Jonesborough
Capital Projects Budget
General Fund
Fiscal Year 2025-26

Description	Department Request	Life	Adjusted	Debt Service	Notes
General Administration					
HVAC Replacement - International Storytelling Center	100,000	15	100,000	9,965	
Total General Administration	100,000		100,000	9,965	
Police					
Building Replacement/Expansion	2,000,000		-		
Total Police	2,000,000		-	-	
Fire					
Building Replacement/Expansion	450,000		-		
Total Fire	450,000		-	-	
Streets					
Resurfacing	122,450	15	500,000	49,825	McCoy Circle, High Street, N. 1st Ave., N. Cherokee St., College St. (2nd Ave - Cherokee St), addtl
New Hope Connector Road	130,900	15	130,900	13,044	
Fuel Island	150,000		-	-	Move to Utilities
Total Streets	403,350		630,900	62,869	
Senior Center					
Connecting Stairs in Parking Lot	15,000	15	15,000	1,495	
Storage Building	175,000		-	-	
Total Senior Center	190,000		15,000	1,495	
Parks and Recreation					
Upgrade Bathrooms to Commercial	50,000	15	10,000	996	Stage, Golden Oak, Depot, Mill Spring, Persimmon Ridge
Upgrade Civitan Pavilion Bathroom	10,000		-	-	To year-round
Storage Unit at Tiger Park	15,000	15	15,000	1,495	
Ballfields	135,500		135,500		Drug Settlement - in General Fund Fund Balance Reserve
Dog Park	19,820		-	-	In General Fund Fund Balance Reserve
Total Parks and Recreation	230,320		160,500	2,491	
Wetlands Water Park					
Fencing around Park	20,000	15	20,000	1,993	
Roofing	150,000	15	50,000	4,983	
Pump Room Replacement	350,000	15	350,000	34,877	
Total Wetlands Water Park	520,000		420,000	41,853	

Visitor's Center				
Restroom Remodel	150,000	15	150,000	14,947
Offices for Tourism Staff	100,000	15	50,000	4,982
Auditorium Renovations	250,000		-	-
Total Visitor's Center	500,000		200,000	19,929

McKinney Center				
Window Replacement/Bldg Mtnce	54,500	15	54,500	5,431
Soundproof/blackout Curtains	10,000	15	10,000	996
Wall HVAC Unit - Director's Office	1,000		-	-
Total McKinney Center	65,500		64,500	6,427

Not capital

Garage				
Exhaust Evacuation System	56,841	15	56,841	5,664
Lift Replacement	61,420	15	61,420	6,120
Total Garage	118,261		118,261	11,784

Repair of current one
\$16,771

Total Capital Projects	4,577,431		1,709,161	156,813
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Total Reserves	155,320		135,500	
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Funding Sources to be Identified	4,422,111		1,573,661	156,813
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Annual Debt Service = \$156,813

Tax Rate = 5.227 cents



General Fund Personnel

Town of Jonesborough
General Fund - Personnel Requests
2025-26 Budget

<u>Description</u>	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>
<u>General Administration</u>			
Leisure Services Director	86,732	25,419	112,151
<u>Police</u>			
4 Additional Public Safety Officers	218,440	84,137	302,577
<u>Fire</u>			
6 Additional Firefighters	281,629	119,922	401,551
1 Day Shift Firefighter	46,456	19,921	66,377
<u>Senior Center</u>			
Excursion Coordinator - Part-time	26,848	3,665	30,513
<u>Garage</u>			
Heavy Machine Mechanic	46,350	19,907	66,257
Totals	706,455	272,971	979,426



Solid Waste Fund

Revenues and Expenditures



Town of Jonesborough
Annual Budget for Fiscal Year 2025-26
Solid Waste Fund

Account Code	Description	Actual FY 2024	Budget FY 2025	Actual as of 4/30/2025 FY 2025	Projected FY 2025	Department Request FY 2026	Budget FY 2026 vs 2025	% Change	Mgmt Proposed FY 2026	Mgmt Budget FY 2026 vs 2025	% Change
REVENUES											
131-34312	Truck Rentals	1,350	4,000	150	150	-	(4,000)	-100.0%	-	(4,000)	-100.0%
131-34410	Customer Charge	827,378	873,490	698,789	838,547	840,000	(33,490)	-3.8%	894,000	20,510	2.3%
131-34420	Brush/Tire Disposal Fees	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
131-34426	Service Charge	15,450	16,000	16,528	18,600	16,000	-	0.0%	18,778	2,778	17.4%
131-34427	Tote Cart Purchase	672	500	728	900	500	-	0.0%	500	-	0.0%
131-34428	Bagster Bag Sales	1,844	1,500	671	890	1,500	-	0.0%	1,500	-	0.0%
131-34454	Recycled Material Sales	9,682	-	2,558	3,600	3,600	3,600	#DIV/0!	3,600	3,600	#DIV/0!
131-34455	Compost/Mulch Sales	9,648	10,500	5,127	8,230	10,500	-	0.0%	16,945	6,445	61.4%
131-36351	Refunds and Reimbursements	-	-	372	372	-	-	#DIV/0!	-	-	#DIV/0!
131-36529	Auction Proceeds	-	-	55	55	-	-	#DIV/0!	-	-	#DIV/0!
131-38170	Miscellaneous Revenue	3,653	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
131-38172	Auction Proceeds - Surplus Equipment	-	-	2,616	2,616	-	-	#DIV/0!	-	-	#DIV/0!
131-38191	Insurance Recovery	1,000	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
	Total Revenues	870,677	905,990	727,594	873,960	872,100	(33,890)	-3.7%	935,323	29,333	3.2%



Town of Jonesborough
Annual Budget for Fiscal Year 2025-26
Solid Waste Fund

Account Code	Description	Actual FY 2024	Budget FY 2025	Actual as of 4/30/2025 FY 2025	Projected FY 2025	Department Request FY 2026	Budget FY 2026 vs 2025	% Change	Mgmt Proposed FY 2026	Mgmt Budget FY 2026 vs 2025	% Change
EXPENDITURES											
Personnel Services											
131-43200-121	Salaries and Wages	268,944	316,805	228,402	282,783	318,652	1,847	0.58%	318,652	1,847	0.6%
131-43200-141	OASI	19,483	23,279	16,785	21,633	24,377	1,098	4.72%	24,377	1,098	4.7%
131-43200-142	Hospital and Health Insurance	55,563	60,969	35,796	45,759	60,969	-	0.00%	60,969	-	0.0%
131-43200-143	Retirement	13,447	17,264	13,338	16,967	18,948	1,684	9.75%	18,948	1,684	9.8%
131-43200-146	Worker's Compensation	13,084	13,040	-	13,040	13,431	391	3.00%	13,431	391	3.0%
131-43200-147	Unemployment Insurance	152	200	122	200	200	-	0.00%	200	-	0.0%
	Total Personnel Services	370,673	431,557	294,443	380,382	436,577	5,020	1.16%	436,577	5,020	1.2%
Non-Personnel											
131-43200-148	Employee Education And Training	3,600				1,500	1,500	#DIV/0!	1,500	1,500	#DIV/0!
131-43200-213	Automobile Licenses And Titles	26		53		-	-	#DIV/0!	0	-	#DIV/0!
131-43200-230	Publicity, Subscriptions, And Dues	206				-	-	#DIV/0!	0	-	#DIV/0!
131-43200-235	Memberships, Registration Fees, And Tuition	-	10,500				(10,500)	-100.0%	500	(10,000)	-95.2%
131-43200-237	Keep Jonesborough Beautiful Program	197	2,500		2,500	2,500	-	0.0%	2,500	-	0.0%
131-43200-238	Marketing and Marketing Supplies	-	550	692	550	550	-	0.0%	500	(50)	-9.1%
131-43200-241	Electric	-	7,500		1,250	7,500	-	0.0%	4,500	(3,000)	-40.0%
131-43200-245	Telephone And Other Comm Services	5,564	5,500	2,462	5,500	5,500	-	0.0%	3,000	(2,500)	-45.5%
131-43200-248	GPS Services	2,501	2,850	1,682	2,850	2,850	-	0.0%	3,000	150	5.3%
131-43200-251	Medical Services	2,636	2,200	2,354	2,200	2,200	-	0.0%	2,200	-	0.0%
131-43200-261	Repair And Maintenance Motor Vehicles	74,032	66,000	83,858	66,000	66,000	-	0.0%	80,000	14,000	21.2%
131-43200-266	Repair And Maintenance Buildings	6,259	1,800	159	1,800	1,800	-	0.0%	2,000	200	11.1%
131-43200-280	Travel	307	550		550	550	-	0.0%	550	-	0.0%
131-43200-290	Other Contracted Services	42		42	42	42	42	#DIV/0!	500	500	#DIV/0!
131-43200-294	Tire Disposal Services	817	1,100	2,252	1,100	5,000	3,900	354.5%	3,000	1,900	172.7%
131-43200-295	Waste Disposal Fees	137,223	120,000	117,019	120,000	135,000	15,000	12.5%	135,000	15,000	12.5%
131-43200-310	Office Supplies And Materials	26	550	173	550	550	-	0.0%	550	-	0.0%
131-43200-312	Small Items Of Equipment	139	825	658	825	825	-	0.0%	1,000	175	21.2%
131-43200-326	Clothing And Uniforms	3,749	5,250	2,612	5,250	5,250	-	0.0%	4,000	(1,250)	-23.8%
131-43200-331	Gas, Oil, Diesel Fuel, Grease, Etc.	67,141	75,000	48,421	75,000	75,000	-	0.0%	70,000	(5,000)	-6.7%
131-43200-334	Tires, Tubes And Etc.	13,226	10,800	11,236	10,800	13,000	2,200	20.4%	13,000	2,200	20.4%
131-43200-341	Consumable Tools	-	-	60	-	-	-	#DIV/0!	-	-	#DIV/0!
131-43200-344	Safety Supplies	170	550	252	550	550	-	0.0%	550	-	0.0%
131-43200-350	Supplies For Resale	15,992	21,000	42,324	21,000	50,000	29,000	138.1%	50,000	29,000	138.1%
131-43200-390	Miscellaneous Supplies	6,746	4,800	1,592	4,800	4,800	-	0.0%	2,500	(2,300)	-47.9%
131-43200-515	Workers Compensation Insurance	(1,430)		-	-	-	-	#DIV/0!	-	-	#DIV/0!
131-43200-520	Property/Liability Insurance	7,944	6,750	10,068	6,750	6,750	-	0.0%	6,750	-	0.0%
131-43200-533	Machinery And Equipment Rental	884	1,700	683	1,700	1,700	-	0.0%	1,500	(200)	-11.8%
131-43200-535	Equipment Leases & Maint Contracts	351		2,130	2,000	2,000	2,000	#DIV/0!	2,000	2,000	#DIV/0!
131-43200-555	Bank Service Charges	-	350	106	-	-	(350)	-100.0%	350	-	0.0%
131-43200-565	Permit Fee	394	2,500	4,910	2,500	3,500	1,000	40.0%	2,500	-	0.0%
131-43200-596	Penalties For Late Filing	45		-	-	-	-	#DIV/0!	-	-	#DIV/0!
	Total Non-Personnel	348,787	351,125	335,798	336,067	394,917	42,292	12.0%	393,460	42,325	12.1%
	Total Operating Expenditures	719,460	782,682	630,241	716,449	831,494	47,312	6.0%	830,027	47,345	6.0%



Town of Jonesborough
Annual Budget for Fiscal Year 2025-26
Solid Waste Fund

Account Code	Description	Actual FY 2024	Budget FY 2025	Actual as of 4/30/2025 FY 2025	Projected FY 2025	Department Request FY 2026	Budget FY 2026 vs 2025	% Change	Mgmt Proposed FY 2026	Mgmt Budget FY 2026 vs 2025	% Change
Capital											
131-43200-940	Machinery and Equipment	162,000	539,069	479,069	539,069	-	(539,069)	-100.0%	-	(539,069)	-100.0%
131-43200-976	Dumpster Pad	15,000	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
	Total Capital	177,000	539,069	479,069	539,069	-	(539,069)	-100.0%	-	(539,069)	-100.0%
Debt Service											
	Total Debt Service	49,303	63,308	41,586	49,303	105,296	41,988	66.3%	105,296	41,988	66.3%
	Total Expenditures	945,763	1,385,059	1,160,896	1,304,821	936,790	(449,769)	-32.5%	936,323	(449,736)	-32.5%
	Excess (Deficiency) of Revenues Over (Under) Expenditures	(75,086)	(479,069)	(423,302)	(430,861)	(64,690)	415,879	-86.8%	-	479,069	-100.0%
Other Financing Sources/(Uses)											
	Loan Proceeds	-	479,069	479,069	479,069	-	(479,069)	-100.0%	-	(479,069)	-100.0%
	Total Other Financing Sources/(Uses)	-	479,069	479,069	479,069	-	(479,069)	-100.0%	-	(479,069)	-100.0%
	Change in Fund Balance	(75,086)	-	55,767	48,208	(64,690)	(63,190)	#DIV/0!	-	-	#DIV/0!



Jackson Theatre Fund

Revenues and Expenditures



Town of Jonesborough
Annual Budget for Fiscal Year 2025-26
Jackson Theatre Fund

Account Code	Description	Budget FY 2025	Actual as of 4/30/2025 FY 2025	Projected FY 2025	Department Request FY 2026	Budget FY 2026 vs 2025	% Change	Mgmt Proposed FY 2026	Mgmt Budget FY 2026 vs 2025	% Change
REVENUES										
171-34751	Auditorium Rental	20,000	3,970	5,370	18,000	(2,000)	-10.0%	18,000	(2,000)	-10.0%
171-34752	Ticket Sales	418,709	76,631	81,895	200,000	(218,709)	-52.2%	200,000	(218,709)	-52.2%
171-34753	Preservation Fee	30,000	5,762	7,245	15,000	(15,000)	-50.0%	15,000	(15,000)	-50.0%
171-34755	Concessions	17,446	15,272	20,600	36,000	18,554	106.4%	36,000	18,554	106.4%
171-34756	Merchandise Sales	-	1,777	2,055	12,000	12,000	#DIV/0!	12,000	12,000	#DIV/0!
171-34757	Alcohol Sales	-	-	-	8,000	8,000	#DIV/0!	8,000	8,000	#DIV/0!
171-36705	Advertising/Sponsorship	20,000	-	-	18,000	(2,000)	-10.0%	33,000	13,000	65.0%
171-36710	Contributions and Donations - Businesses	-	2,100	2,100	8,000	8,000	#DIV/0!	8,000	8,000	#DIV/0!
171-36720	Contributions and Donations - Organizations	-	5,000	5,000	5,000	5,000	#DIV/0!	105,000	105,000	#DIV/0!
171-36730	Contributions and Donations - Individuals	-	10,267	10,497	4,000	4,000	#DIV/0!	4,000	4,000	#DIV/0!
171-3XXXX	Fundraising	-	-	-	-	-	#DIV/0!	40,000	40,000	#DIV/0!
171-38108	Memberships	-	-	-	10,000	10,000	#DIV/0!	10,000	10,000	#DIV/0!
	Total Revenues	506,155	120,779	134,762	334,000	(182,155)	-36.0%	489,000	(17,155)	-3.4%
EXPENDITURES										
Personnel Services										
171-44550-121	Salaries and Wages	246,139	164,375	187,396	296,312	50,173	20.38%	296,312	50,173	20.4%
171-44550-141	OASI	18,829	12,556	14,336	22,668	3,839	20.39%	22,668	3,839	20.4%
171-44550-142	Hospital and Health Insurance	14,400	5,149	6,298	6,624	(7,776)	-54.00%	6,624	(7,776)	-54.0%
171-44550-143	Retirement	9,614	7,395	9,515	11,636	2,022	21.03%	11,636	2,022	21.0%
171-44550-146	Worker's Compensation	-	-	-	500	500	#DIV/0!	500	500	#DIV/0!
171-44550-147	Unemployment Insurance	100	186	208	216	116	116.00%	216	116	116.0%
	Total Personnel Services	289,082	189,661	217,753	337,956	48,874	16.91%	337,956	48,874	16.9%
Non-Personnel										
171-44550-148	Employee Education and Training	4,000	20	4,000	4,000	-	0.0%	1,500	(2,500)	-62.5%
171-44550-211	Postage, Box Rent, Etc.	2,000	-	2,000	1,000	(1,000)	-50.0%	500	(1,500)	-75.0%
171-44550-220	Printing, Duplicating, Typing and Binding	15,000	2,341	2,620	10,000	(5,000)	-33.3%	7,500	(7,500)	-50.0%
171-44550-230	Publicity, Subscriptions and Dues	2,500	2,903	2,903	2,500	-	0.0%	4,000	1,500	60.0%
171-44550-238	Marketing and Marketing Supplies	40,000	29,621	29,621	40,000	-	0.0%	40,000	-	0.0%
171-44550-241	Electric	24,400	2,372	2,372	24,000	(400)	-1.6%	24,000	(400)	-1.6%
171-44550-242	Water	5,000	601	691	5,000	-	0.0%	5,000	-	0.0%
171-44550-245	Telephone and Other Comm Services	12,500	2,347	2,540	10,000	(2,500)	-20.0%	10,000	(2,500)	-20.0%
171-44550-250	Professional Entertainment	-	79,044	93,305	-	-	#DIV/0!	150,000	150,000	#DIV/0!
171-44550-251	Medical Services	-	195	195	-	-	#DIV/0!	-	-	#DIV/0!
171-44550-257	Royalties	24,400	4,754	8,889	75,000	50,600	207.4%	50,000	25,600	104.9%
171-44550-262	Repair and Maintenance Equipment	1,200	1,878	1,878	6,000	4,800	400.0%	6,000	4,800	400.0%
171-44550-266	Repair and Maintenance Buildings	5,000	8,006	11,006	20,000	15,000	300.0%	20,000	15,000	300.0%
171-44550-287	Meals and Entertainment	-	392	392	-	-	#DIV/0!	-	-	#DIV/0!
171-44550-290	Other Contracted Services	40,000	36,939	43,741	25,000	(15,000)	-37.5%	35,000	(5,000)	-12.5%



Town of Jonesborough
Annual Budget for Fiscal Year 2025-26
Jackson Theatre Fund

Account Code	Description	Budget FY 2025	Actual as of 4/30/2025 FY 2025	Projected FY 2025	Department Request FY 2026	Budget FY 2026 vs 2025	% Change	Mgmt Proposed FY 2026	Mgmt Budget FY 2026 vs 2025	% Change
171-44550-311	Office Supplies	2,000	2,244	2,456	2,000	-	0.0%	2,000	-	0.0%
171-44550-312	Small Items of Equipment	5,000	13,451	15,000	30,000	25,000	500.0%	30,000	25,000	500.0%
171-44550-312-991	Small Items of Equipment - Ballad Don		-			-	#DIV/0!		-	#DIV/0!
171-44550-313	Stationery / Forms	500	80	200	500	-	0.0%	500	-	0.0%
171-44550-323	Food		1,708	1,708	2,000	2,000	#DIV/0!	2,000	2,000	#DIV/0!
171-44550-324	Household and Janitorial Supplies	5,000	9,093	11,000	7,000	2,000	40.0%	7,000	2,000	40.0%
171-44550-325	Agricultural and Horticultural Supplies	-	141	141		-	#DIV/0!		-	#DIV/0!
171-44550-330	Repair and Maintenance Supplies	-	186	186		-	#DIV/0!		-	#DIV/0!
171-44550-331	Gas, Oil, Diesel Fuel, Grease, Etc.	2,500	-	800	2,500	-	0.0%	2,500	-	0.0%
171-44550-340	Other Repair and Maintenance Supplies	-	42	42		-	#DIV/0!		-	#DIV/0!
171-44550-351	Merchandise for Resale	-				-	#DIV/0!		-	#DIV/0!
171-44550-352	Concession Supplies for Resale	-	40	3,000		-	#DIV/0!	25,000	25,000	#DIV/0!
171-44550-354	Alcohol for Resale	-				-	#DIV/0!		-	#DIV/0!
171-44550-390	Miscellaneous Supplies	1,000	1,802	1,897	6,000	5,000	500.0%	6,000	5,000	500.0%
171-44550-514	Surety Bonds - Officials and Employees	-	100	100		-	#DIV/0!		-	#DIV/0!
171-44550-535	Equipment Leases & Maint Contracts	8,000	18,642	22,000	20,000	12,000	150.0%	20,000	12,000	150.0%
171-44550-556	Credit Card Fees	5,000	-	-	3,000	(2,000)	-40.0%	3,000	(2,000)	-40.0%
171-44550-565	Permit Fee	-	735	1,191		-	#DIV/0!		-	#DIV/0!
171-44550-598	Gift Shop Expenses	10,000	17,717	20,000	15,000	5,000	50.0%	-	(10,000)	-100.0%
	Total Non-Personnel	215,000	237,394	285,874	310,500	95,500	44.4%	451,500	236,500	110.0%
	Total Operating Expenditures	504,082	427,055	503,627	648,456	144,374	28.6%	789,456	285,374	56.6%
Capital										
171-44550-940	Equipment	-	135,831	135,831	-	-	#DIV/0!	-	-	#DIV/0!
	Total Capital	-	135,831	135,831	-	-	#DIV/0!	-	-	#DIV/0!
Debt Service										
171-44550-620	Principal - New Debt	25,702	-	-	25,701	(1)	0.0%	25,701	(1)	
171-44550-620-RDA26	Principal - RDA26	45,135	29,694	45,135	46,037	902	2.0%	46,037	902	
171-44550-640-RDA26	Interest - RDA26	62,600	42,130	62,600	61,699	(901)	-1.4%	61,699	(901)	
171-44550-640-JBANO	Interest - Bond Anticipation	-	22,630	30,174	-	-	#DIV/0!	-	-	
171-44550-640	Interest - New Debt	41,590	-	-	41,590	-	0.0%	41,590	-	
171-44550-660	Debt Issuance Fees	-	1,000	1,000	-	-	#DIV/0!	-	-	
	Total Debt Service	175,027	95,454	138,909	175,027	-	0.0%	175,027	-	0.0%
	Total Expenditures	679,109	658,340	778,367	823,483	144,374	21.3%	964,483	285,374	42.0%
	Change in Fund Balance	(172,954)	(537,561)	(643,605)	(489,483)	(316,529)	183.0%	(475,483)	(302,529)	174.9%
	Fund Balance Res for Preservation Fee	30,000	5,762	7,245	15,000	(15,000)	-50.0%	15,000	(15,000)	-50.0%



**Town of Jonesborough
Annual Budget for Fiscal Year 2025-26
Jackson Theatre Fund**

Account Code	Description	Budget FY 2025	Actual as of 4/30/2025 FY 2025	Projected FY 2025	Department Request FY 2026	Budget FY 2026 vs 2025	% Change	Mgmt Proposed FY 2026	Mgmt Budget FY 2026 vs 2025	% Change
	Funding Required	202,954	543,323	650,850	504,483	301,529	148.6%	490,483	287,529	141.7%
	Funding:									
	Ballad Donation Equipment/Fixtures	30,000	135,831	135,831				56,000		
171-36961	General Fund	175,027	407,492	515,019				434,483		
	Total Outside Funding	205,027	543,323	650,850				490,483		
	Breakdown of General Fund Transfer:									
	Debt Service	175,027	95,454	138,909				175,027		
	Operations	-	312,038	376,110				259,456		
	Total General Fund Transfers	175,027	407,492	515,019				434,483		



Water/Sewer Fund

Revenues and Expenditures



**Town of Jonesborough
Annual Budget for Fiscal Year 2025-26
Water/Sewer Fund**

Description	Actual 2023-2024	Budget 2024- 2025	Department Request 2025-2026	Budget FY 2026 vs 2025	% Increase/ (Decrease)	Mgmt Proposed	Mgmt Budget FY 2026 vs 2025	% Increase/ (Decrease)	Assumptions
Revenues	9,457,955	10,186,489	10,280,773	94,284	0.9%	11,498,415	1,311,926	12.9%	
Add:									
County Capital Contribution	1,615,832	-	-	-	#DIV/0!	-	-	#DIV/0!	
Non-recurring Grants/FEMA Reimb.	692,816	625,658	-	(625,658)	-100.0%	-	(625,658)	-100.0%	
Revenues and Other Financing Sources	11,766,603	10,812,147	10,280,773	(531,374)	-4.9%	11,498,415	686,268	6.3%	
Expenditures:									
Personnel:									
Water Administration	765,615	1,055,597	1,121,600	66,003	6.3%	1,043,244	(12,353)	-1.2%	3% Increase
Water Quality	579,767	575,968	594,268	18,300	3.2%	594,268	18,300	3.2%	Craig to General Fund per new Org chart
Water Distribution	735,345	883,706	1,002,439	118,733	13.4%	1,015,222	131,516	14.9%	Add GIS Manager and Electrician
Garage	253,867	311,342	337,582	26,240	8.4%	337,582	26,240	8.4%	New employees hired in higher than budget
Wastewater	812,932	985,358	1,048,888	63,530	6.4%	1,048,888	63,530	6.4%	5.17% Health Insurance Increase
Water Treatment Plant	538,139	607,396	684,831	77,435	12.7%	684,831	77,435	12.7%	
Total Personnel	3,685,665	4,419,367	4,789,608	370,241	8.4%	4,724,035	304,668	6.9%	
Water Administration	2,581,160	2,368,147	2,821,287	453,140	19.1%	2,806,767	438,620	18.5%	
Water Quality	65,785	451,500	612,000	160,500	35.5%	480,500	29,000	6.4%	
Water Distribution	770,689	757,009	1,335,000	577,991	76.4%	762,305	5,296	0.7%	
Garage	49,207	66,710	69,940	3,230	4.8%	69,940	3,230	4.8%	
Wastewater	733,495	777,950	871,750	93,800	12.1%	826,750	48,800	6.3%	
Water Treatment Plant	1,025,548	1,235,700	1,483,573	247,873	20.1%	1,346,300	110,600	9.0%	
Total Non-Personnel	5,225,884	5,657,016	7,193,550	1,536,534	27.2%	6,292,562	635,546	11.2%	
Add									
Debt Service - Interest	365,560	384,508	481,818	97,310	25.3%	481,818	97,310	25.3%	
Bond Fees	1,843	1,843	-	(1,843)	-100.0%	-	(1,843)	-100.0%	
Total Expenditures	9,278,952	10,462,734	12,464,976	2,002,242	19.1%	11,498,415	1,035,681	9.9%	
Surplus/(Deficit)	2,487,651	349,413	(2,184,203)	(2,533,616)	-725.1%		(349,413)		



Town of Jonesborough
Annual Budget for Fiscal Year 2025-26
Water and Sewer Fund

Account Code	Description	Actual FY 2024	Budget FY 2025	Actual as of 4/30/2025 FY 2025	Projected FY 2025	Department Request FY 2026	Budget FY 2026 vs 2025	% Change	Mgmt Proposed FY 2026	Mgmt Budget FY 2026 vs 2025	% Change
REVENUES											
413-33101	2021 EDA Indust Park Grant Rev	267,117	260,000	-	-	-	(260,000)	-100.0%	-	(260,000)	-100.0%
413-33401	TN Direct Local ARPA Funds	251,700	191,659	-	123,359	-	(191,659)	-100.0%	-	(191,659)	-100.0%
413-33493	State - FEMA Reimbursements	173,999	173,999	-	-	-	(173,999)	-100.0%	-	(173,999)	-100.0%
	Grant Revenue - USDA	-	-	-	-	-	-	#DIV/0!	83,509	83,509	#DIV/0!
413-36100	Interest Earned	8,033	8,000	7,519	8,200	8,000	-	0.0%	8,000	-	0.0%
413-36220	Lease of Property	-	-	484	484	484	484	#DIV/0!	484	484	#DIV/0!
413-36350	Insurance Recovery	25,378	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
413-36351	Refunds and Reimbursements	47,935	-	5,140	5,140	-	-	#DIV/0!	-	-	#DIV/0!
413-36529	Auction Proceeds	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
413-36721	Capital Contribution WC WL Projects	1,615,832	-	607,198	-	-	-	#DIV/0!	-	-	#DIV/0!
413-36750	Judgments and Settlements	280	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
413-37110	Water Sales	6,813,762	7,334,321	6,102,543	7,293,613	7,334,321	-	0.0%	7,766,487	432,166	5.9%
413-37115	Collection on Delinquent Accts	135	-	185	-	-	-	#DIV/0!	-	-	#DIV/0!
413-37151	Disconnect Fees	39,571	37,600	32,898	34,421	38,000	400	1.1%	38,000	400	1.1%
413-37152	Service Charges	50,300	53,000	46,086	58,656	59,000	6,000	11.3%	59,000	6,000	11.3%
413-37194	Sales of Materials - Water	3,765	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
413-37196	Water Tap Fees	458,850	460,000	531,000	579,200	580,000	120,000	26.1%	805,000	345,000	75.0%
413-37196-5015	Water Tap Fees - Discounted	24,875	-	42,500	42,500	-	-	#DIV/0!	51,000	51,000	#DIV/0!
413-37197	Water Line Extension Fees	-	100,000	-	-	-	(100,000)	-100.0%	75,000	(25,000)	-25.0%
413-37210	Sewer Sales	1,787,764	1,954,968	1,801,906	1,933,204	1,954,968	-	0.0%	2,138,735	183,767	9.4%
413-37220	Sewer Tap Inspection Fees	3,250	3,600	5,925	5,975	6,000	2,400	66.7%	7,200	3,600	100.0%
413-37230	Sewer Industrial User Permit Fees	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
413-37296	Sewer Tap Fees	188,168	225,000	292,975	303,575	300,000	75,000	33.3%	360,000	135,000	60.0%
413-37297	Sewer Line Extensions	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
413-37726	Gain on Sale of Capital Assets	-	10,000	-	-	-	(10,000)	-100.0%	100,000	90,000	900.0%
413-38170	Miscellaneous	5,889	-	4,603	4,553	-	-	#DIV/0!	6,000	6,000	#DIV/0!
N/A	TDOT Revenue	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
	Total Revenues	11,766,603	10,812,147	9,280,982	10,392,880	10,280,773	(531,374)	-4.9%	11,498,415	686,268	6.3%

EXPENDITURES

Water Administration

Personnel Services

413-52117-121	Salaries and Wages	599,861	821,860	610,749	767,085	879,536	57,676	7.02%	810,591	(11,269)	-1.4%
413-52117-141	OASI	47,327	62,872	44,233	58,682	67,285	4,413	7.02%	62,010	(862)	-1.4%
413-52117-142	Hospital and Health Insurance	79,284	121,677	92,923	113,004	120,492	(1,185)	-0.97%	120,492	(1,185)	-1.0%
413-52117-143	Retirement	37,536	47,335	34,938	43,965	52,373	5,038	10.64%	48,237	902	1.9%
413-52117-146	Worker's Compensation	1,269	1,567	-	1,567	1,614	47	3.00%	1,614	47	3.0%
413-52117-147	Unemployment Insurance	238	286	255	255	300	14	4.90%	300	14	4.9%
	Total Personnel Services	765,615	1,055,597	783,098	984,558	1,121,600	66,003	6.25%	1,043,244	(12,353)	-1.2%

Non-Personnel

413-52117-168	USDA Wildlife Management	-	3,050	-	-	-	(3,050)	-100.0%	-	(3,050)	-100.0%
413-52117-211	Postage, Box Rent, Etc.	64,230	60,000	58,989	72,604	104,520	44,520	74.2%	90,000	30,000	50.0%
413-52117-230	Publicity, Subscriptions, And Dues	1,386	750	60	60	750	-	0.0%	750	-	0.0%



Town of Jonesborough
Annual Budget for Fiscal Year 2025-26
Water and Sewer Fund

Account Code	Description	Actual FY 2024	Budget FY 2025	Actual as of 4/30/2025 FY 2025	Projected FY 2025	Department Request FY 2026	Budget FY 2026 vs 2025	% Change	Mgmt Proposed FY 2026	Mgmt Budget FY 2026 vs 2025	% Change
413-52117-231	Publication of Public Notices	-	-	366	366	750	750	#DIV/0!	750	750	#DIV/0!
413-52117-234	Fees and Permits - non-State	-	-	350	350	350	350	#DIV/0!	350	350	#DIV/0!
413-52117-235	Memberships, Registration Fees, etc.	-	-	320	1,400	1,400	1,400	#DIV/0!	1,400	1,400	#DIV/0!
413-52117-236	Public Relation	-	3,500	-	-	-	(3,500)	-100.0%	-	(3,500)	-100.0%
413-52117-241	Electric	9,580	9,500	6,808	9,500	9,800	400	4.2%	9,900	400	4.2%
413-52117-242	Water	905	4,000	701	950	950	(3,050)	-76.3%	950	(3,050)	-76.3%
413-52117-242-KINGS	Water	9	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
413-52117-245	Telephone And Other Communication Se	3,666	6,000	3,856	4,685	5,000	(1,000)	-16.7%	5,000	(1,000)	-16.7%
413-52117-251	Medical Services	2,209	2,700	2,550	2,550	2,700	-	0.0%	2,700	-	0.0%
413-52117-252	Legal Services	58,530	50,000	48,776	60,465	62,000	12,000	24.0%	62,000	12,000	24.0%
413-52117-253	Accounting And Auditing Services	28,093	28,100	28,850	28,850	31,300	3,200	11.4%	31,300	3,200	11.4%
413-52117-253-RATE	Accounting And Auditing Services	-	5,000	-	-	-	(5,000)	-100.0%	-	(5,000)	-100.0%
413-52117-255	Data Processing Services	29,072	40,000	33,355	-	43,000	3,000	7.5%	43,000	3,000	7.5%
413-52117-256	Engineering Services	1,500	20,000	-	-	2,000	(18,000)	-90.0%	2,000	(18,000)	-90.0%
413-52117-262	Repair And Maintenance Equipment	-	500	-	-	-	(500)	-100.0%	-	(500)	-100.0%
413-52117-266	Repair And Maintenance Buildings	3,693	4,000	2,033	4,000	4,000	-	0.0%	4,000	-	0.0%
413-52117-271	Repair And Maintenance Water Tank	33,235	33,235	24,926	33,235	33,235	-	0.0%	33,235	-	0.0%
413-52117-288	Travel/Training/Car Allowance	941	5,000	1,979	2,500	5,000	-	0.0%	5,000	-	0.0%
413-52117-290	Other Contracted Services	705	-	880	832	28,620	28,620	#DIV/0!	28,620	28,620	#DIV/0!
413-52117-311	Office Supplies	8,613	7,400	4,606	7,400	7,400	-	0.0%	7,400	-	0.0%
413-52117-312	Small Items Of Equipment	5,805	4,300	3,486	7,000	6,000	1,700	39.5%	6,000	1,700	39.5%
413-52117-313	Stationary/Forms	12,370	11,500	7,752	11,500	7,000	(4,500)	-39.1%	7,000	(4,500)	-39.1%
413-52117-323	Food	12,298	11,500	14,349	14,800	15,000	3,500	30.4%	15,000	3,500	30.4%
413-52117-323-EMERG	Food - Emergency	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
413-52117-324	Household And Janitorial Supplies	799	200	-	-	-	(200)	-100.0%	-	(200)	-100.0%
413-52117-326	Clothing And Uniforms	298	400	119	400	400	-	0.0%	400	-	0.0%
413-52117-328	Educational Supplies	-	-	279	279	300	300	#DIV/0!	300	300	#DIV/0!
413-52117-390	Miscellaneous Supplies	3,357	3,000	2,081	3,000	3,200	200	6.7%	3,200	200	6.7%
413-52117-520	Property/Liability Insurance	110,024	137,000	129,243	137,000	137,000	-	0.0%	137,000	-	0.0%
413-52117-530	Rent Payment to General Fund	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
413-52117-535	Equipment Leases & Maint Contracts	25,675	32,250	21,845	32,250	32,250	-	0.0%	32,250	-	0.0%
413-52117-540	Depreciation	1,880,693	1,600,000	1,200,000	1,900,000	2,000,000	400,000	25.0%	2,000,000	400,000	25.0%
413-52117-552	Amortization Of Bond Premium	(11,627)	(11,627)	(8,720)	(11,627)	(11,627)	-	0.0%	(11,627)	-	0.0%
413-52117-555	Bank Service Charges	8,104	10,000	13,209	10,000	10,000	-	0.0%	10,000	-	0.0%
413-52117-564	Annual Maintenance Fee	18,889	18,889	18,889	18,889	18,889	-	0.0%	18,889	-	0.0%
413-52117-570	NE TN Regional Economic Partnership	8,000	8,000	-	-	-	(8,000)	-100.0%	-	(8,000)	-100.0%
413-52117-592	Payments In Lieu Of Taxes	260,000	260,000	195,000	260,000	260,000	-	0.0%	260,000	-	0.0%
413-52117-596	Penalties For Late Filing	108	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
413-52117-747-00001	Cash Over/Short	-	-	(4)	(4)	-	-	#DIV/0!	-	-	#DIV/0!
413-52117-747-00003	Cash Over/Short	-	-	100	100	-	-	#DIV/0!	-	-	#DIV/0!
	Total Non-Personnel	2,581,160	2,368,147	1,817,033	2,813,334	2,821,287	453,140	19.1%	2,806,767	438,620	18.5%
	Total Water Administration	3,346,775	3,423,744	2,600,131	3,597,892	3,942,887	519,143	16.2%	3,850,011	426,267	12.5%



Town of Jonesborough
Annual Budget for Fiscal Year 2025-26
Water and Sewer Fund

Account Code	Description	Actual FY 2024	Budget FY 2025	Actual as of 4/30/2025 FY 2025	Projected FY 2025	Department Request FY 2026	Budget FY 2026 vs 2025	% Change	Mgmt Proposed FY 2026	Mgmt Budget FY 2026 vs 2025	% Change
Water Quality											
Personnel Services											
413-52118-121	Salaries and Wages	435,581	452,127	428,507	515,714	466,414	14,287	3.16%	466,414	14,287	3.2%
413-52118-141	OASI	37,337	34,588	31,339	39,452	35,681	1,093	3.16%	35,681	1,093	3.2%
413-52118-142	Hospital and Health Insurance	62,680	51,182	46,730	55,993	52,970	1,788	3.49%	52,970	1,788	3.5%
413-52118-143	Retirement	34,565	26,871	25,328	30,943	27,674	803	2.99%	27,674	803	3.0%
413-52118-146	Worker's Compensation	9,375	10,950	-	10,950	11,279	329	3.00%	11,279	329	3.0%
413-52118-147	Unemployment Insurance	229	250	210	250	250	-	0.00%	250	-	0.0%
	Total Personnel Services	579,767	575,988	532,114	653,302	594,268	18,300	3.18%	594,268	18,300	3.2%
Non-Personnel											
413-52118-148	Travel / Training	4,252	8,000	390	6,000	8,000	-	0.0%	6,000	(2,000)	-25.0%
413-52118-213	Automobile Licenses and Titles	53	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
413-52118-230	Publicity, Subscriptions and Dues	208	-	-	-	6,500	6,500	#DIV/0!	6,500	6,500	#DIV/0!
413-52118-245	Telephone And Other Comm Services	4,075	6,000	3,430	4,500	6,000	-	0.0%	6,000	-	0.0%
413-52118-248	GPS Services	2,108	2,500	1,464	2,300	2,500	-	0.0%	2,500	-	0.0%
413-52118-251	Medical Services	1,909	5,000	1,435	1,435	5,000	-	0.0%	2,500	(2,500)	-50.0%
413-52118-261	Repair And Maintenance Motor Vehicles	7,914	12,000	2,850	2,850	12,000	-	0.0%	8,000	(4,000)	-33.3%
413-52118-290	Other Contractual Services	-	93,000	4,490	7,600	93,000	-	0.0%	15,000	(78,000)	-83.9%
413-52118-311	Office Supplies	2,578	8,000	4,805	8,000	8,000	-	0.0%	7,000	(1,000)	-12.5%
413-52118-312	Small Items of Equipment	4,551	10,000	10,418	13,323	10,000	-	0.0%	30,000	20,000	200.0%
413-52118-326	Clothing And Uniforms	5,057	10,000	3,633	3,911	10,000	-	0.0%	7,000	(3,000)	-30.0%
413-52118-331	Gas, Oil, Diesel Fuel, Grease, Etc.	21,393	24,000	12,743	13,900	24,000	-	0.0%	15,000	(9,000)	-37.5%
413-52118-334	Tires, Tubes And Etc.	2,453	5,000	3,273	3,273	5,000	-	0.0%	5,000	-	0.0%
413-52118-335	Electrical Supplies	-	-	111	111	-	-	#DIV/0!	-	-	#DIV/0!
413-52118-341	Consumable Tools	-	-	40	40	-	-	#DIV/0!	-	-	#DIV/0!
413-52118-344	Safety Supplies	831	4,000	1,201	4,000	4,000	-	0.0%	2,000	(2,000)	-50.0%
413-52118-353	Water Purchased For Resale	-	50,000	-	-	50,000	-	0.0%	-	(50,000)	-100.0%
413-52118-390	Miscellaneous Supplies	2,028	6,000	2,891	5,200	6,000	-	0.0%	6,000	-	0.0%
413-52118-391	Meters	-	200,000	181,821	200,000	350,000	150,000	75.0%	350,000	150,000	75.0%
413-52118-535	Equip.Leases & Maint. Contracts	6,322	8,000	7,327	8,000	12,000	4,000	50.0%	12,000	4,000	50.0%
413-52118-596	Penalties for Late Filing	57	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
	Total Non-Personnel	65,785	451,500	242,322	284,443	612,000	160,500	35.5%	480,500	29,000	6.4%
	Total Water Quality	645,552	1,027,488	774,436	937,745	1,206,268	178,800	17.4%	1,074,768	47,300	4.6%
Water Distribution											
Personnel Services											
413-52114-121	Salaries and Wages	561,242	700,902	624,004	768,962	779,884	78,982	11.27%	791,131	90,229	12.9%
413-52114-141	OASI	51,701	53,619	48,054	58,826	59,661	6,042	11.27%	60,522	6,903	12.9%
413-52114-142	Hospital and Health Insurance	61,687	72,080	63,563	75,452	99,474	27,394	38.00%	99,474	27,394	38.0%
413-52114-143	Retirement	46,740	40,483	36,426	44,888	46,310	5,827	14.39%	46,985	6,502	16.1%
413-52114-146	Worker's Compensation	13,641	16,272	-	16,272	16,760	488	3.00%	16,760	488	3.0%
413-52114-147	Unemployment Insurance	334	350	383	405	350	-	0.00%	350	-	0.0%
	Total Personnel Services	735,345	883,706	770,430	964,805	1,002,439	118,733	13.44%	1,015,222	131,516	14.9%



Town of Jonesborough
Annual Budget for Fiscal Year 2025-26
Water and Sewer Fund

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Non-Personnel											
413-52114-148	Employee Education And Training	12,780	20,000	880	20,000	25,000	5,000	25.0%	20,000	-	0.0%
413-52114-213	Automobile Licenses And Titles	26		78			-	#DIV/0!	-	-	#DIV/0!
413-52114-230	Publicity, Subscriptions, And Dues	4,894	6,500	1,597	6,500	15,000	8,500	130.8%	10,000	3,500	53.8%
413-52114-245	Telephone And Other Comm Services	8,877	10,400	7,724	10,000	12,500	2,100	20.2%	12,500	2,100	20.2%
413-52114-248	GPS Services	4,361	3,950	3,208	3,950	5,000	1,050	26.6%	5,000	1,050	26.6%
413-52114-249	GIS Mapping Services	-	39,500	-	39,500	39,500	-	0.0%	15,000	(24,500)	-62.0%
413-52114-251	Medical Services	8,583	6,500	6,863	6,500	6,500	-	0.0%	6,500	-	0.0%
413-52114-259	Contract Lab Services	100	1,000	-	1,000	1,000	-	0.0%	1,000	-	0.0%
413-52114-261	Repair And Maintenance Motor Vehicles	36,949	55,000	33,349	55,000	55,000	-	0.0%	40,000	(15,000)	-27.3%
413-52114-262	Repair And Maintenance Equipment	4,011	7,000	-	7,000	7,000	-	0.0%	7,000	-	0.0%
413-52114-266	Repair And Maintenance Buildings	1,000		-	12,000	5,000	5,000	#DIV/0!	5,000	5,000	#DIV/0!
413-52114-269	Repair And Maintenance Utility Lines	265,688	200,000	396,818	200,000	300,000	100,000	50.0%	200,000	-	0.0%
413-52114-290	Other Contracted Services	254	-	47,736	84		-	#DIV/0!	45,000	45,000	#DIV/0!
413-52114-293	Software service	3,850			-		-	#DIV/0!	-	-	#DIV/0!
413-52114-311	Office Supplies	866	3,000	1,191	3,000	6,000	3,000	100.0%	3,000	-	0.0%
413-52114-312	Small Items Of Equipment	7,423	15,000	24,880	15,000	15,000	-	0.0%	15,000	-	0.0%
413-52114-322	Chemical, Lab and Medical Supplies	-		880			-	#DIV/0!	-	-	#DIV/0!
413-52114-323	Food	532					-	#DIV/0!	-	-	#DIV/0!
413-52114-324	Household And Janitorial Supplies	534					-	#DIV/0!	-	-	#DIV/0!
413-52114-325	Agricultural and Horticultural Supplies	-		105			-	#DIV/0!	-	-	#DIV/0!
413-52114-326	Clothing And Uniforms	8,127	10,000	8,977	10,000	12,000	2,000	20.0%	12,000	2,000	20.0%
413-52114-331	Gas, Oil, Diesel Fuel, Grease, Etc.	66,419	60,000	36,861	60,000	75,000	15,000	25.0%	50,000	(10,000)	-16.7%
413-52114-334	Tires, Tubes And Etc.	12,510	13,000	17,973	15,000	15,000	2,000	15.4%	15,000	2,000	15.4%
413-52114-338	Repair Parts - Water or Sewer Lines, Me	-	-	425,048	-		-	#DIV/0!	-	-	#DIV/0!
413-52114-339	Sundry Repair and Mtncs Supplies	-	-	17			-	#DIV/0!	-	-	#DIV/0!
413-52114-341	Consumable Tools	-	-	1,948			-	#DIV/0!	-	-	#DIV/0!
413-52114-344	Safety Supplies	3,907	13,000	6,547	13,000	13,000	-	0.0%	8,000	(5,000)	-38.5%
413-52114-348	Water Line Upgrades	-	191,659	20,306	600,000	600,000	408,341	213.1%	144,805	(46,854)	-24.4%
413-52114-349	Water Loss Reduction	-	10,000	789	10,000	10,000	-	0.0%	10,000	-	0.0%
413-52114-350	Supplies for Resale	-	-	1,809			-	#DIV/0!	-	-	#DIV/0!
413-52114-390	Miscellaneous Supplies	33,716	20,000	25,129	25,000	25,000	5,000	25.0%	25,000	5,000	25.0%
413-52114-391	Water Meters	206,561	-	-			-	#DIV/0!	-	-	#DIV/0!
413-52114-392	Fire Hydrants	-	35,000	-	35,000	35,000	-	0.0%	35,000	-	0.0%
413-52114-451	Rock and Crushed Stone	23,902	20,000	61,213	35,000	35,000	15,000	75.0%	35,000	15,000	75.0%
413-52114-452	Rock - Emergency	-	-		20,073	-	-	#DIV/0!	-	-	#DIV/0!
413-52114-471	Asphalt and Asphalt Filler	-	-	3,651			-	#DIV/0!	20,000	20,000	#DIV/0!
413-52114-491	Direct Boring Machine	3,630	8,500	6,623	8,500	8,500	-	0.0%	8,500	-	0.0%
413-52114-533	Machinery And Equipment Rental	1,243	2,000	233	2,000	2,000	-	0.0%	2,000	-	0.0%
413-52114-535	Equipment Leases & Maint Contracts	9,540	6,000	11,634	12,000	12,000	6,000	100.0%	12,000	6,000	100.0%
413-52114-568	Annual Permit Fees	950		4	4		-	#DIV/0!	-	-	#DIV/0!
413-52114-596	Penalties For Late Filing	147		-			-	#DIV/0!	-	-	#DIV/0!
413-52114-732	Compensation for Damages	-	-	1,591			-	#DIV/0!	-	-	#DIV/0!
413-52114-818	TDOT Bridge Program	5,399	-	-			-	#DIV/0!	-	-	#DIV/0!



Town of Jonesborough
Annual Budget for Fiscal Year 2025-26
Water and Sewer Fund

Account Code	Description	Actual FY 2024	Budget FY 2025	Actual as of 4/30/2025 FY 2025	Projected FY 2025	Department Request FY 2026	Budget FY 2026 vs 2025	% Change	Mgmt Proposed FY 2026	Mgmt Budget FY 2026 vs 2025	% Change
413-52114-870	EDA - Washington Co Industrial Park	1,288		11,682			-	#DIV/0!	-	-	#DIV/0!
413-52119-ALL	County Water Line not reclassified	32,622					-		-	-	#DIV/0!
	Total Non-Personnel	770,689	767,009	1,167,144	1,226,111	1,335,000	577,991	78.4%	762,306	5,296	0.7%
											#DIV/0!
	Total Water Distribution	1,506,034	1,640,716	1,937,674	2,189,916	2,337,439	696,724	42.6%	1,777,527	136,812	8.3%
Garage - Water/Sewer											
	Personnel Services										
413-52315-121	Salaries and Wages	180,245	232,020	182,540	227,243	247,056	15,036	6.48%	247,056	15,036	6.5%
413-52315-141	OASI	15,578	17,750	12,702	17,384	18,900	1,150	6.48%	18,900	1,150	6.5%
413-52315-142	Hospital and Health Insurance	39,812	43,832	39,470	47,896	52,909	9,077	20.71%	52,909	9,077	20.7%
413-52315-143	Retirement	14,827	13,801	10,792	13,435	14,663	862	6.25%	14,663	862	6.2%
413-52315-146	Worker's Compensation	3,342	3,829	-	3,829	3,944	115	3.00%	3,944	115	3.0%
413-52315-147	Unemployment Insurance	63	110	115	115	110	-	0.00%	110	-	0.0%
	Total Personnel Services	253,867	311,342	245,619	309,902	337,582	26,240	8.43%	337,582	26,240	8.4%
	Non-Personnel										
413-52315-241	Electric	8,218	12,000	5,022	9,000	12,000	-	0.0%	12,000	-	0.0%
413-52315-242	Water	669	1,000	440	800	1,000	-	0.0%	1,000	-	0.0%
413-52315-245	Telephone And Other Communication Se	2,765	2,250	2,566	3,200	3,200	950	42.2%	3,200	950	42.2%
413-52315-248	GPS Services	291	300	155	211	300	-	0.0%	300	-	0.0%
413-52315-251	Medical Services	1,188	1,000	1,801	1,680	1,680	680	68.0%	1,680	680	68.0%
413-52315-261	Repair And Maintenance Motor Vehicles	1,935	3,350	504	1,500	3,350	-	0.0%	3,350	-	0.0%
413-52315-262	Repair And Maintenance Equipment	616	1,000	338	1,000	1,100	100	10.0%	1,100	100	10.0%
413-52315-266	Repair And Maintenance Buildings	862	2,000	1,789	2,000	2,000	-	0.0%	2,000	-	0.0%
413-52315-288	Travel/Training	-	1,000	-	1,200	2,000	1,000	100.0%	2,000	1,000	100.0%
413-52315-290	Other Contracted Services	-	-	21			-	#DIV/0!	-	-	#DIV/0!
413-52315-311	Office Supplies	-	-	148			-	#DIV/0!	-	-	#DIV/0!
413-52315-312	Small Items Of Equipment	10,931	9,300	4,118	9,300	9,300	-	0.0%	9,300	-	0.0%
413-52315-322	Chemical, Lab and Medical Supplies	-	-	468			-	#DIV/0!	-	-	#DIV/0!
413-52315-324	Household And Janitorial Supplies	242	4,500	635	2,500	4,500	-	0.0%	4,500	-	0.0%
413-52315-326	Clothing And Uniforms	2,744	2,500	2,488	2,700	3,000	500	20.0%	3,000	500	20.0%
413-52315-331	Gas, Oil, Diesel Fuel, Grease, Etc.	1,684	2,800	1,416	2,000	2,800	-	0.0%	2,800	-	0.0%
413-52315-334	Tires, Tubes And Etc.	517	1,000	-	1,000	1,000	-	0.0%	1,000	-	0.0%
413-52315-341	Consumable Tools	8,187	13,310	7,317	13,310	13,310	-	0.0%	13,310	-	0.0%
413-52315-344	Safety Supplies	1,111	2,000	1,568	2,000	2,000	-	0.0%	2,000	-	0.0%
413-52315-345	Welding Supplies	663	1,000	952	1,000	1,000	-	0.0%	1,000	-	0.0%
413-52315-346	Wash Bay Maintenance and Supplies	2,385	2,200	133	2,200	2,200	-	0.0%	2,200	-	0.0%
413-52315-390	Miscellaneous Supplies	570	1,000	49	1,000	1,000	-	0.0%	1,000	-	0.0%
413-52315-391	Water Meters	-	-	96			-	#DIV/0!	-	-	#DIV/0!
413-52315-535	Equipment Leases & Maint Contracts	3,598	3,200	4,640	5,280	3,200	-	0.0%	3,200	-	0.0%
413-52315-596	Penalties For Late Filing	31		-			-	#DIV/0!	-	-	#DIV/0!
	Total Non-Personnel	49,207	66,710	36,664	62,881	69,940	3,230	4.8%	69,940	3,230	4.8%
	Total Garage - Water/Sewer	303,074	378,052	282,283	372,783	407,522	29,470	7.8%	407,522	29,470	7.8%



Town of Jonesborough
Annual Budget for Fiscal Year 2025-26
Water and Sewer Fund

Account Code	Description	Actual FY 2024	Budget FY 2025	Actual as of 4/30/2025 FY 2025	Projected FY 2025	Department Request FY 2026	Budget FY 2026 vs 2025	% Change	Mgmt Proposed FY 2026	Mgmt Budget FY 2026 vs 2025	% Change
Wastewater											
Personnel Services											
413-52213-121	Salaries and Wages	602,702	754,651	596,579	754,651	811,451	56,800	7.53%	811,451	56,800	7.5%
413-52213-141	OASI	56,016	57,731	43,001	57,731	62,076	4,345	7.53%	62,076	4,345	7.5%
413-52213-142	Hospital and Health Insurance	90,884	113,360	88,650	106,928	111,878	(1,482)	-1.31%	111,878	(1,482)	-1.3%
413-52213-143	Retirement	51,681	44,851	35,332	44,851	48,273	3,422	7.63%	48,273	3,422	7.6%
413-52213-146	Worker's Compensation	11,336	14,415	-	14,415	14,850	435	3.02%	14,850	435	3.0%
413-52213-147	Unemployment Insurance	313	350	380	380	360	10	2.86%	360	10	2.9%
	Total Personnel Services	812,932	985,358	763,942	978,956	1,048,888	63,530	6.45%	1,048,888	63,530	6.4%
Non-Personnel											
413-52213-148	Employee Education And Training	14,584	10,000	1,684	15,000	15,000	5,000	50.0%	15,000	5,000	50.0%
413-52213-211	Postage, Box Rent, Etc.	162	250	292	250	250	-	0.0%	250	-	0.0%
413-52213-213	Automobile Licenses And Titles	26	-	26	26	-	-	#DIV/0!	-	-	#DIV/0!
413-52213-230	Publicity, Subscriptions, And Dues	13,755	18,000	10,410	18,000	25,000	7,000	38.9%	18,000	-	0.0%
413-52213-241-ADMIN	Electric	1,549	5,000	-	5,000	5,000	-	0.0%	5,000	-	0.0%
413-52213-241-LIFTS	Electric	57,710	55,000	68,518	55,000	60,000	5,000	9.1%	60,000	5,000	9.1%
413-52213-241-PLANT	Electric	146,139	145,000	113,685	145,000	145,000	-	0.0%	145,000	-	0.0%
413-52213-245	Telephone And Other Comm Services	23,505	22,000	19,180	22,000	22,000	-	0.0%	22,000	-	0.0%
413-52213-248	GPS Services	3,489	2,700	2,554	5,000	5,000	2,300	85.2%	5,000	2,300	85.2%
413-52213-249	GIS Mapping Services	-	15,000	-	15,000	20,000	5,000	33.3%	15,000	-	0.0%
413-52213-251	Medical Services	5,531	4,500	5,238	8,724	9,000	4,500	100.0%	8,000	3,500	77.8%
413-52213-259	Contract Lab Services	16,439	16,500	11,709	20,000	20,000	3,500	21.2%	20,000	3,500	21.2%
413-52213-261	Repair And Maintenance Motor Vehicles	33,046	25,000	26,708	35,000	40,000	15,000	60.0%	30,000	5,000	20.0%
413-52213-262	Repair And Maintenance Equipment	-	-	736	-	-	-	#DIV/0!	-	-	#DIV/0!
413-52213-262-GENER	Repair And Maintenance Equipment	5,846	23,000	16,889	23,000	23,000	-	0.0%	23,000	-	0.0%
413-52213-262-PLANT	Repair And Maintenance Equipment	16,218	30,000	43,884	35,000	35,000	5,000	16.7%	35,000	5,000	16.7%
413-52213-266-COMPO	Repair And Maintenance Buildings	650	-	700	300	-	-	#DIV/0!	500	500	#DIV/0!
413-52213-266-PLANT	Repair And Maintenance Buildings	2,679	3,000	4,239	3,000	3,000	-	0.0%	3,000	-	0.0%
413-52213-269	Repair And Maintenance Utility Lines	41,449	40,000	30,141	40,000	40,000	-	0.0%	40,000	-	0.0%
413-52213-290	Other Contracted Services	42	-	168	-	-	-	#DIV/0!	-	-	#DIV/0!
413-52213-311	Office Supplies	6,781	5,000	674	5,000	5,000	-	0.0%	2,500	(2,500)	-50.0%
413-52213-312	Small Items Of Equipment	400	-	2,476	200	-	-	#DIV/0!	500	500	#DIV/0!
413-52213-322	Chemical, Laboratory, And Medical Supp	25,713	20,000	12,967	20,000	20,000	-	0.0%	20,000	-	0.0%
413-52213-324	Household And Janitorial Supplies	365	1,500	668	1,500	1,500	-	0.0%	1,000	(500)	-33.3%
413-52213-325	Agricultural and Horticultural Supplies	-	-	348	-	-	-	#DIV/0!	-	-	#DIV/0!
413-52213-326	Clothing And Uniforms	10,810	12,000	10,813	15,000	15,000	3,000	25.0%	15,000	3,000	25.0%
413-52213-330	Repair and Maintenance Supplies	-	-	331	-	-	-	#DIV/0!	-	-	#DIV/0!
413-52213-331	Gas, Oil, Diesel Fuel, Grease, Etc.	47,698	45,000	25,031	45,000	45,000	-	0.0%	32,000	(13,000)	-28.9%
413-52213-333	Other Equipment Parts and Supplies	-	-	60	-	-	-	#DIV/0!	-	-	#DIV/0!
413-52213-334	Tires, Tubes And Etc.	2,706	5,000	1,019	3,000	5,000	-	0.0%	3,000	(2,000)	-40.0%
413-52213-341	Consumable Tools	-	-	895	-	-	-	#DIV/0!	-	-	#DIV/0!
413-52213-344	Safety Supplies	4,115	6,000	2,602	6,000	6,000	-	0.0%	6,000	-	0.0%
413-52213-390	Miscellaneous Supplies	6,410	5,500	5,449	7,000	7,000	1,500	27.3%	7,000	1,500	27.3%



Town of Jonesborough
Annual Budget for Fiscal Year 2025-26
Water and Sewer Fund

Account Code	Description	Actual FY 2024	Budget FY 2025	Actual as of 4/30/2025 FY 2025	Projected FY 2025	Department Request FY 2026	Budget FY 2026 vs 2025	% Change	Mgmt Proposed FY 2026	Mgmt Budget FY 2026 vs 2025	% Change
413-52213-471	Asphalt And Asphalt Filler	19,420	20,000	17,648	30,000	30,000	10,000	50.0%	25,000	5,000	25.0%
413-52213-493	Chemicals	79,533	75,000	51,242	75,000	75,000	-	0.0%	75,000	-	0.0%
413-52213-494	Pretreatment	2,439	5,000	6,142	5,000	5,000	-	0.0%	5,000	-	0.0%
413-52213-533	Equipment Rent	40,070	15,000	1,480	15,000	15,000	-	0.0%	15,000	-	0.0%
413-52213-535	Equipment Leases & Maint.	8,374	6,500	8,843	6,500	6,500	-	0.0%	6,500	-	0.0%
413-52213-568	Annual Permit Fee	11,005	8,000	6,220	8,000	10,000	2,000	25.0%	10,000	2,000	25.0%
413-52213-596	Penalties For Late Filing	105	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
413-52213-820	Sewer Rehabilitation I&I	-	30,000	-	30,000	30,000	-	0.0%	30,000	-	0.0%
413-52213-821	Lift Station Maintenance	54,095	75,000	57,646	85,000	100,000	25,000	33.3%	100,000	25,000	33.3%
413-52213-822	Sludge Disposal Fees	26,016	25,000	20,996	25,000	25,000	-	0.0%	25,000	-	0.0%
413-52213-823	Electrical Maintenance Service	4,621	3,500	3,750	3,500	3,500	-	0.0%	3,500	-	0.0%
	Total Non-Personnel	733,495	777,950	594,061	831,000	871,750	93,800	12.1%	826,750	48,800	6.3%
	Total Wastewater	1,546,427	1,763,308	1,358,003	1,809,956	1,920,638	157,330	8.9%	1,875,638	112,330	6.4%

Water Treatment Plant

Personnel Services

413-52113-121	Salaries and Wages	393,033	463,071	464,612	562,082	526,060	62,989	13.60%	526,060	62,989	13.6%
413-52113-141	OASI	35,449	35,425	34,599	42,999	40,244	4,819	13.60%	40,244	4,819	13.6%
413-52113-142	Hospital and Health Insurance	67,917	71,915	40,422	53,622	75,633	3,718	5.17%	75,633	3,718	5.2%
413-52113-143	Retirement	31,945	25,774	25,648	31,028	31,253	5,479	21.26%	31,253	5,479	21.3%
413-52113-146	Worker's Compensation	9,606	11,011	-	11,011	11,341	330	3.00%	11,341	330	3.0%
413-52113-147	Unemployment Insurance	189	200	271	284	300	100	50.00%	300	100	50.0%
	Total Personnel Services	538,139	607,386	565,552	701,026	684,831	77,435	12.75%	684,831	77,435	12.7%

Non-Personnel

413-52113-148	Employee Education And Training	2,750	7,000	1,300	5,000	7,000	-	0.0%	7,000	-	0.0%
413-52113-211	Postage, Box Rent, Etc.	152	700	251	400	700	-	0.0%	700	-	0.0%
413-52113-230	Publicity, Subscriptions, And Dues	623	750	2,370	3,800	4,000	3,250	433.3%	4,000	3,250	433.3%
413-52113-241	Electric	517,750	600,000	435,434	600,000	600,000	-	0.0%	600,000	-	0.0%
413-52113-242	Water	2,243	2,000	1,571	2,000	2,400	400	20.0%	2,400	400	20.0%
413-52113-245	Telephone And Other Comm Services	15,370	12,000	11,421	15,500	40,000	28,000	233.3%	20,000	8,000	66.7%
413-52113-248	GPS Services	685	1,500	2,191	1,000	1,500	-	0.0%	1,500	-	0.0%
413-52113-251	Medical Services	3,722	3,500	11,818	3,300	3,500	-	0.0%	3,500	-	0.0%
413-52113-259	Contract Lab Services	11,743	15,000	7,940	13,000	15,500	500	3.3%	15,500	500	3.3%
413-52113-261	Repair And Maintenance Motor Vehicles	13,419	20,000	10,439	16,000	20,000	-	0.0%	15,000	(5,000)	-25.0%
413-52113-262	Repair And Maintenance Equipment	-	-	9,523	-	-	-	#DIV/0!	-	-	#DIV/0!
413-52113-265	Repair And Maintenance Grounds and In	2,250	-	-	2,250	2,250	2,250	#DIV/0!	-	-	#DIV/0!
413-52113-266	Repair And Maintenance Buildings	19,118	40,000	73,311	55,000	120,000	80,000	200.0%	100,000	60,000	150.0%
413-52113-269	Repair And Maintenance Utility Lines	182	(50)	(50)	182	182	182	#DIV/0!	200	200	#DIV/0!
413-52113-281	Repair and Maintenance Plant	112,907	120,000	48,766	100,000	165,000	45,000	37.5%	110,000	(10,000)	-8.3%
413-52113-290	Other Contracted Services	222	-	98,259	222	222	222	#DIV/0!	250	250	#DIV/0!
413-52113-311	Office Supplies	803	1,000	1,394	12,800	15,000	14,000	#####	10,000	9,000	900.0%
413-52113-312	Small Items Of Equipment	8,681	25,000	7,826	15,000	25,000	-	0.0%	25,000	-	0.0%
413-52113-322	Chemical, Laboratory, And Medical Supp	16,627	27,500	20,892	27,500	35,000	7,500	27.3%	35,000	7,500	27.3%



Town of Jonesborough
Annual Budget for Fiscal Year 2025-26
Water and Sewer Fund

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413-52113-324	Household And Janitorial Supplies	2,281	3,250	2,119	2,950	3,250	-	0.0%	3,250	-	0.0%
413-52113-326	Clothing And Uniforms	6,665	6,000	6,694	6,500	7,000	1,000	16.7%	7,000	1,000	16.7%
413-52113-331	Gas, Oil, Diesel Fuel, Grease, Etc.	8,503	8,500	7,718	9,500	11,000	2,500	29.4%	10,000	1,500	17.6%
413-52113-334	Tires, Tubes And Etc.	1,881	2,500	-	1,200	2,500	-	0.0%	1,500	(1,000)	-40.0%
413-52113-341	Consumable Tools	-	-	356	-	-	-	#DIV/0!	-	-	#DIV/0!
413-52113-344	Safety Supplies	1,144	12,000	1,975	2,550	25,000	13,000	108.3%	25,000	13,000	108.3%
413-52113-350	Supplies for Resale	-	-	1,619	-	-	-	#DIV/0!	-	-	#DIV/0!
413-52113-390	Miscellaneous Supplies	6,494	4,500	3,305	4,500	6,000	1,500	33.3%	6,000	1,500	33.3%
413-52113-493	Chemicals	204,003	250,000	129,844	216,900	295,500	45,500	18.2%	295,500	45,500	18.2%
413-52113-533	Machinery And Equipment Rental	56,843	60,000	9,845	31,500	60,000	-	0.0%	32,000	(28,000)	-46.7%
413-52113-535	Equipment Leases & Maint Contracts	8,418	5,500	8,174	7,800	8,500	3,000	54.5%	8,500	3,000	54.5%
413-52113-586	Penalties For Late Filing	69	-	-	69	69	69	#DIV/0!	-	-	#DIV/0!
413-52113-824	Intake Access Road Maintenance	-	7,500	-	7,500	7,500	-	0.0%	7,500	-	0.0%
	Total Non-Personnel	1,025,648	1,235,700	914,405	1,164,023	1,483,573	247,873	20.1%	1,346,300	110,600	9.0%
	Total Water Treatment Plant	1,563,687	1,843,096	1,478,957	1,865,049	2,168,404	325,308	17.7%	2,031,131	188,035	10.2%
	Total Operating Expenditures	8,911,549	10,076,383	8,432,384	10,773,341	11,983,158	1,906,775	18.9%	11,016,597	940,214	9.3%
	Non-Operating										
413-52117-630-BD13B	2013 RD Bond Interest	46,123	45,015	37,591	45,015	43,873	(1,142)	-2.5%	43,873	(1,142)	-2.5%
413-52117-630-BD21A	2021 Refunding Bonds Interest	70,597	68,750	34,375	68,750	66,500	(2,250)	-3.3%	66,500	(2,250)	-3.3%
413-52117-630-BD21B	2021 Refunding Bonds Interest	68,176	64,630	32,315	64,630	63,125	(1,505)	-2.3%	63,125	(1,505)	-2.3%
413-52117-630-BND12	2012A RD Bond Interest	23,406	22,830	19,067	22,830	22,221	(609)	-2.7%	22,221	(609)	-2.7%
413-52117-630-BND13	2013 Capital Outlay Note Interest	2,110	1,149	1,047	1,149	92	(1,057)	-92.0%	92	(1,057)	-92.0%
413-52117-630-BND18	2018 Capital Outlay Note Interest	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
413-52117-630-BND22	2022 Capital Outlay Note Interest	123,542	125,103	130,398	130,398	119,653	(5,450)	-4.4%	119,653	(5,450)	-4.4%
413-52117-630-NEW	2025 TMBF - New	-	-	-	-	121,941	121,941	#DIV/0!	121,941	121,941	#DIV/0!
413-52117-640-CP22A	2022A Capital Outlay Note Interest	14,981	48,131	23,163	48,131	44,413	(3,718)	-7.7%	44,413	(3,718)	-7.7%
413-52117-640-TDEC	2022 CON \$1M Interest	16,645	8,900	-	-	-	(8,900)	-100.0%	-	(8,900)	-100.0%
413-52117-641	Fiscal Agent Fees	-	-	1,327	1,327	-	-	#DIV/0!	-	-	#DIV/0!
413-52117-650	Bonds - Other Fees	1,843	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
413-52117-692	Bond Issuance Costs	-	-	-	14,730	-	-	#DIV/0!	-	-	#DIV/0!
413-55117-650	Refunding Bonds Non P&I Fees	-	1,843	-	-	-	(1,843)	-100.0%	-	(1,843)	-100.0%
	Total Non-Operating	367,403	386,351	279,283	396,960	481,818	95,467	24.7%	481,818	95,467	24.7%
	Total Expenditures	9,278,952	10,462,734	8,711,667	11,170,301	12,464,976	2,002,242	19.1%	11,498,415	1,035,681	9.9%
	Net Change In Fund Balance	2,487,651	349,413	569,295	(777,421)	(2,184,203)	(2,533,616)		-	(349,413)	
		2,487,642	349,413	569,295							



Water/Sewer Fund

Capital Equipment

**Town of Jonesborough
Capital Equipment Budget
Water/Sewer Fund
Fiscal Year 2025-26**

Description	Department Request	Priority	Life	FY 2025-26		
				Adjusted	Debt Service	
Water Distribution						
F550 Service Truck	90,000	1	10	90,000	11,855	Replace 2005 John Deere BH
Bobcat E55 Mini Excavator	90,000	2	10	90,000	11,855	
Cam Superline Equipment Trailer	20,000	3	10	-	-	
Freightliner Dump Truck	50,000	4	10	50,000	6,586	Replace 2014 Ford F150
F150 Pickup Truck	50,000	5	10	-	-	
Total Water Distribution	300,000			230,000	30,296	
Wastewater						
F150 Crew Cab 4X4	65,000	2	10	-	-	
Mini Excavator - 25 hp	70,000	3	10	70,000	9,221	
Tandem Axle Dump Truck - 15' bed	65,000	4	10	-	-	
Total Wastewater	200,000			70,000	9,221	
Water Treatment Plant						
F150 replacement	50,000		10	-	-	
Total Water Treatment Plant	50,000			-	-	
Total Capital Equipment	550,000			300,000	39,517	



Water/Sewer Fund

Capital Projects

Town of Jonesborough
Capital Projects Budget
Water/Sewer Fund
Fiscal Year 2025-26

Description	Department Request	Priority	Life	Adjusted	Debt Service	Notes
Water Distribution						
Keebler Road/Smith Bridge Road						County Work
Galvanized Line Repl	500,000	1	30	-	-	
Total Water Distribution	500,000			-	-	
Garage - Water/Sewer						
Fuel Island	150,000		10	-	-	Moved from Streets
Total Garage - Water/Sewer	150,000			-	-	
Wastewater						
CIPP - East Main	500,000	1	30	500,000	35,014	Line upgrades
Paving - Wastewater Garage	85,000	5	10	-	-	
Total Wastewater	585,000			500,000	35,014	
Water Treatment Plant						
3 million gallon Water Storage Tank	7,000,000		30	-	-	County
2 million gallon Water Storage Tank	4,500,000		30	-	-	County
Filter Media Replacement	110,000		10	-	-	FEMA
Tank Maintenance	2,000,000		30	-	-	up
Total Water Treatment Plant	13,610,000			-	-	
Total Capital Projects	14,845,000				35,014	



Water/Sewer Fund Personnel

Town of Jonesborough
Water/Sewer Fund - Personnel Requests
2025-26 Budget

Description	Initial Request			Adjusted Request			
	Salary	Benefits	Total	Salary	Benefits	Total	
<u>Water Distribution</u>							
Water Worker I	40,534	19,113	59,647	18,439	1,411	19,850	Temp Flagger
Water Worker I	40,534	19,113	59,647	18,439	1,411	19,850	Temp Flagger
Equipment Operator II	46,775	19,965	66,740	46,775	13,580	60,355	
Administrative Assistant	43,561	19,526	63,087	43,561	19,526	63,087	
Total Water Distribution	171,404	77,717	249,121	127,214	35,928	163,142	
<u>Wastewater</u>							
Plant Operator I	42,082	19,324	61,406	42,082	13,580	55,662	
Totals	213,486	97,041	310,527	169,296	49,508	218,804	