City of Cross Plains, Tennessee
Work Session Agenda

Monday, May 22, 2025 at 4:30 p.m.
at Cross Plains City Hall

1. Call to Order.
2. Discussion on the 2025-26 Fiscal Year Budget, Ordinance 25-03.
3. Adjournment.

ORDINANCE 25-03

AN ORDINANCE OF THE CITY OF CROSS PLAINS, TENNESSEE TO ADOPT THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 THROUGH JUNE 30, 2026.

Whereas *Tennessee Code Annotated* Title 9 Chapter 1 Section 116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and

Whereas the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under annual budget ordinance presenting a financial plan with at least the information required by that state statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of estimated available funds; and

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

NOW THEREFORE BE IT ORDAINED BY THE CITY COMMISSION OF CROSS PLAINS, TENNESSEE AS FOLLOWS:

SECTION 1: That the governing body estimates anticipated revenues of the municipality from all sources as follows:

General Fund	**FY 2023-24 Actual**	**FY 2024-25 Estimated**	**FY 2025-26 Proposed**
Local Taxes	$ 687,610	$ 677,039	$ 685,300
Licenses & Permits	$ 19,692	$ 14,000	$ 16,500
Intergovernmental Revenue	$ 324,379	$ 332,880	$ 341,480
Charges for Services	$ 1,500	$ 3,500	$ 3,500
Fines and Fees	$ 169,921	$ 217,131	$ 200,200
Contibutions & Grants	$ 4,250	$ 13,250	$ 13,000
Miscellaneous Revenue	$ 146,251	$ 77,224	$ 104,850
Other Financing Sources			
Total Revenue	$ 1,353,602	$ 1,335,024	$ 1,364,830
Fund Balance	$ 1,265,285	$ 1,556,697	$ 1,469,182
Total Available Funds	$ 2,618,887	$ 2,891,721	$ 2,834,012

Fire Department Fund	**FY 2023-24 Actual**	**FY 2024-25 Estimated**	**FY 2025-26 Proposed**
Intergovernmental Revenue	$ 244,230	$ 236,914	$ 236,914
Miscellaneous Revenue	$ 3,929	$ 443	$ 3,050
Grant Revenue	$ 1,942		
Transfer from General Fund		$ 77,925	$ 183,782
Other Financing Sources			
Total Revenue	$ 250,101	$ 315,282	$ 423,746
Fund Balance	$ 17,474	$ 138,707	$ 114,846
Total Available Funds	$ 267,575	$ 453,989	$ 538,592

SECTION 2: That the governing body appropriates from these anticipated revenues and unexpended and unencumbered funds as follows:

General Fund	FY 2023-24 Actual	FY 2024-25 Estimated	FY 2025-26 Proposed
General Government	$ 276,669	$ 408,875	$ 345,772
Parks & Recreation	$ 124,166	$ 51,500	$ 42,418
Police Department & City Court	$ 307,288	$ 326,317	$ 402,218
Fire Department	$ 76,379	$ 83,164	$ 92,115
Highways & Streets	$ 38,654	$ 44,200	$ 43,400
Building/Grounds Maintenance	$ 62,397	$ 52,752	$ 24,100
Capital Outlay	$ 176,637	$ 397,806	$ 103,000
Transfer to Fire Fund	$ -	$ 77,925	$ 183,782
Debt Service	$ -	$ -	$ -
Other Financing Sources	$ -	$ -	$ -
Total Appropriations	$ 1,062,190	$ 1,442,539	$ 1,236,805

Fire Department Fund	FY 2023-24 Actual	FY 2024-25 Estimated	FY 2025-26 Proposed
Salaries & Volunteer Firemen	$ 77,369	$ 147,000	$ 243,000
Miscellaneous&Supplies	$ 6,590	$ 13,809	$ 57,815
Uniforms & Turnout Gear	$ 2,356	$ 3,919	$ 21,000
Building Maint & Utilities	$ 15,480	$ 15,000	$ 18,500
Training	$ 200	$ 2,000	$ 7,000
911 Costs	$ 9,556	$ 8,839	$ 8,900
Vehicle expenses	$ 10,183	$ 19,800	$ 20,000
Equipment	$ 7,134	$ 13,776	$ 8,000
Capital Outlay	$ -	$ 115,000	$ 15,000
Debt Service	$ -		$ 24,531
Other Financing Sources			
Total Appropriations	$ 128,868	$ 339,143	$ 423,746

SECTION 3: At the end of the 2026 fiscal year, the governing body estimates fund balances as follows:

General Fund	$ 1,597,207
Fire Dept Fund	$ 114,846

SECTION 4: That the governing body recognizes that the municipality has bonded and/or other indebtedness as follows:

Bonded or Other Indebtdness	Principal (current yr)	Interest (current yr)	Principal oustanding @ 6/30/26
Capital Lease	$ 15,515	$ 9,016	$ 176,813
Loan Agreements			
Other Debt			
Total Debt	$ 15,515	$ 9,016	$ 176,813

SECTION 5: No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget Law of 1982 T.C.A. Section 6-56-208. In addition, no appropriation may be made in excess of available funds except to provide for an actual emergency threatening the health, property or lives of the inhabitants of the municipality and declared by a two-thirds (2/3) vote of at least a quorum of the governing body in accordance with Section 6-56-205 of the *Tennessee Code Annotated.*

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

SECTION 7: A detailed financial plan will be attached to this budget and become part of this budget ordinance.

SECTION 8: If for any reason a budget ordinance is not adopted prior to the beginning of the next fiscal year, the appropriations in this budget ordinance shall become the appropriations for the next fiscal year until the adoption of the new budget ordinance in accordance with Section 6-56-210 of the Tennessee Code Annotated, provided sufficient revenues are being collected to support the continuing appropriations. Approval of the Director of the Division of Local Finance for a continuation budget will be requested if any indebtedness is outstanding.

SECTION 9: All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances

SECTION 10: This ordinance shall take effect July 1, 2025, the public welfare requiring it.

Passed First Reading:_____

Public Hearing:_____

Passed Second Reading:_____

BOARD OF COMMISSIONERS

_____

Marlene Graves, Mayor

ATTESTED:

_____

Holly Murphy, City Recorder

Ord 25-03

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	thru 3/31 2024-25	2024-25 Estimated		2025-26 Proposed	
GENERAL FUND								
REVENUES								
Intergovernmental Revenue								
Local Option Sales Tax/Robt Co	556,660.26	597,398.52	645,000.00	450,040.22	600,000.00		600,000.00	
State - TVA Allocation	21,509.60	21,924.32	18,000.00	10,867.08	21,700.00		21,700.00	
State Sales Tax	211,663.08	220,447.03	221,000.00	168,409.18	225,000.00		230,000.00	
State Sportsbetting	2,908.80	3,321.25	3,500.00	2,829.69	3,500.00		4,000.00	
State Income Tax	117.06	-	150.00	-	-		-	
State Beer Tax	817.19	786.34	9,000.00	410.73	1,200.00		1,200.00	
State Mixed Drink Tax		8,591.12		8,893.50	12,000.00		12,000.00	
State City Street & Tax	3,277.63	3,277.44	3,200.00	2,450.60	3,300.00		3,300.00	
State Transp. Modernization	-	-	600.00	577.85	780.00		780.00	
State Gas Tax	59,845.10	61,431.48	-		-			
State Gas Motor Fuel Tax			33,300.00	24,483.77	32,000.00		35,000.00	
State Gas 1989 Tax	-	-	5,200.00	3,856.86	5,200.00		5,500.00	
State Gas Improve Tax	-	-	16,700.00	12,325.27	16,300.00		16,700.00	
State Gas 3 cent tax	-	-	9,700.00	7,549.07	9,500.00		9,700.00	
EMS Utility	3,000.00	3,600.00			-			
Total Intergovernmental Revenue	**859,798.72**	**920,777.50**	**965,350.00**	**692,693.82**	**930,480.00**		**939,880.00**	
Other Revenue								
Wholesale Beer Tax (7%)	80,804.79	75,686.22	73,000.00	50,588.54	65,000.00		73,000.00	
Springfield Gas Franchise	16,271.70	4,016.45	4,500.00	-	4,500.00		4,500.00	
Cable TV Franchise Fees	10,306.00	9,508.68	9,500.00	4,746.40	6,500.00		7,000.00	
Beer Permits/Priv Tax	500.00	1,000.00	1,000.00	1,038.76	1,039.00		800.00	
Building Permits	26,468.00	19,691.65	13,500.00	3,957.00	14,000.00		15,000.00	
Driveway Permits							1,500.00	
Pavilion Rentals	900.00	1,500.00	1,000.00	1,000.00	1,500.00		1,500.00	
Accident Reports	95.00	165.00	100.00	65.00	100.00		100.00	
Ballfield Rentals			-	270.00	2,000.00		2,000.00	
City Court Fines and Tickets	113,240.00	169,841.20	175,000.00	162,149.06	217,000.00		200,000.00	
County Court Fines Allocation	552.90	79.80	600.00	131.10	131.00		200.00	
Billboard Sign Revenue			1,320.00		1,200.00		1,200.00	
SBA Telecomm. Tower	17,490.10	19,239.11	17,000.00	15,741.09	20,988.00		21,000.00	
Rent - Wheat Commission	17,857.01	13,945.13	15,000.00	5,352.00	7,136.00		10,000.00	
Crop proceeds							7,550.00	
Interest Income	4,503.41	88,497.23	30,000.00	18,887.64	31,000.00		50,000.00	
PD State Supplement	800.00	1,000.00	-	2,400.00	2,400.00		1,600.00	
ARPA Grant Revenue	254,114.93	-	-	-	-		-	
Grant Revenue-PD Retention	4,145.00	4,250.00	10,000.00	3,250.00	3,250.00		3,000.00	
Grant Revenue-THSO				7,980.00	10,000.00		10,000.00	
Misc. Income *($247.40)*	1,847.58	12,459.66	20,000.00	13,839.29	15,000.00		15,000.00	
Crop proceeds $7550								
Driveway Permit $1500								
PEP Pkg Bonus $3,000								
GovDeals '05 Chev Impala $530								
St of TN-Susp/Rev DL $305								
parts ref (prior yr) &sales tx ref $646.83								
Donations	12,378.31	11,944.60	-	1,800.00	1,800.00		-	
Total Other Revenue	**562,274.73**	**432,824.73**	**371,520.00**	**293,195.88**	**404,544.00**		**424,950.00**	
TOTAL REVENUE- General Fund	**1,422,073.45**	**1,353,602.23**	**1,336,870.00**	**985,889.70**	**1,335,024.00**		**1,364,830.00**	
From Fund Balance/CAPITAL OUTLAY			370,731.00	370,731.00	370,731.00			
			1,707,601.00	**1,356,620.70**	**1,705,755.00**			
EXPENDITURES								
General Governmental Expenses								
								156,710.00
City Manager Salary	7,200.00	8,400.00	18,000.00	5,794.50	7,966.00		18,000.00	
City Recorder Salary	52,000.00	53,820.00	55,703.70	42,139.86	55,669.00		55,704.00	
Part-time clerical	4,500.00	7,000.00	12,000.00	6,081.75	7,000.00		5,000.00	
Court Clerk	2,339.07	2,420.91	40,000.00	27,257.97	40,982.00			moved to police
Building Inspector Salary	13,084.08	13,084.13	13,542.02	10,156.50	13,542.00		13,950.00	
Maint. Supervisor	2,950.44	3,053.71	3,160.64	2,370.51	3,160.00		3,256.00	
Maintenance/Marty PT	-	-	-	-			17,000.00	moved from Maint
Maintenance/Warren PT	-	-	-	-			20,000.00	moved from Maint
Christmas Bonuses	5,000.00	5,000.00	5,850.00	6,900.00	6,900.00		7,000.00	
Mayor Salary	4,800.00	4,800.00	4,800.00	3,740.00	4,800.00		4,800.00	
Commissioners Salary	5,166.00	5,781.00	5,904.00	4,059.00	5,166.00		12,000.00	*increase to $250 ea
PR Taxes/SS&Med-Employer (all depts)	8,528.67	38,001.27	70,000.00	33,341.69	45,500.00		11,911.81	moved to other depts
Employee Health Ins	-	-	8,100.00	3,901.83	6,603.00		8,500.00	
Worker Comp Insurance	15,823.00	16,961.00	20,727.00	20,727.00	20,727.00		25,000.00	

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	thru 3/31 2024-25	2024-25 Estimated		2025-26 Proposed		
Litigation Tax	10,121.36	10,891.11	17,000.00	16,305.59	18,600.00			moved to Police	
Election Expense			200.00	-	-		-		
Printing & Advertising	330.34	307.21	1,500.00	1,628.30	1,986.00		1,500.00		
Dues and Subscriptions	1,708.15	1,597.84	1,575.00	6,654.71	6,655.00		7,000.00		
Sage Accounting Software $4,462									
M'ship dues $1,977 TML,GNRC,TGFOA,AMZ									
.gov hosting $216									
Miscellaneous Expense	24,433.67	39,754.20	23,500.00	19,332.00	23,500.00		10,000.00		
RC Planners Zoning Ord contractual									
Emp Christmas Dinner misc									
City US Flags supplies									
Ins Deductible/DeRose misc									
Hvac/Plumbing Insp contractual									
Safety Day bikes/helmets misc									
Video Services contractual									
I.T. Services contractual									
Other misc									
Contractual Services							5,000.00		
Telephone&Internet	6,546.49	9,782.60	10,500.00	5,753.00	7,472.00		7,500.00		
City Cell Phones	4,278.76	4,898.59	4,200.00	1,787.78	2,400.00		2,400.00		
City Manager/Maint Cell Phone	360.00	360.00	360.00	120.00	180.00		360.00		
Legal and Audit	4,622.25	4,800.00	10,000.00	4,500.00	4,800.00		5,100.00		
Mileage			250.00	72.00	150.00			moved to training	
Office/Operating Supplies	4,134.61	552.61	2,500.00	1,699.00	2,500.00		3,200.00		
Postage	529.98	278.96	500.00	278.96	444.00		500.00		
Training/Education			1,200.00	972.00	972.00		2,000.00		
Insurance (Auto & Liab.)	23,826.00	25,462.00	39,171.00	39,171.00	39,171.00		45,000.00		
Insurance (Liability)	9,925.00	11,172.00	14,948.00	14,948.00	14,948.00		20,000.00		
Retirement Funding	1,800.00	1,800.00	2,200.00	1,800.00	2,400.00		2,400.00		
Surety Bonds	140.00	140.00	200.00	140.00	140.00		140.00		
Bank Charges			50.00	-	-		50.00		
Donations	7,628.03		32,500.00	32,500.00	32,500.00		8,500.00	($500 master gardner)	
Landscaping Expenses	394.99		500.00	-	500.00		500.00		
Pavilion Rental Refunds	350.00	550.00	300.00	600.00	500.00		500.00		
Office Equipment	1,022.38		1,500.00	2,042.00	2,042.00		2,000.00		
24-25 Server									
25-26 Replace Copier (front office)									
Fireworks			20,000.00	-	20,000.00		20,000.00		
City Judge Salary	3,900.00	6,000.00	9,000.00	6,750.00	9,000.00			move to police	
Txfr to Fire Fund			77,925.00	77,925.00	77,925.00		183,782.00		
24-25 Personnel $42,925/air cylinders $35k									
Fire Personnel									
Total Gen Govt Expenses	**227,443.27**	**276,669.14**	**529,366.36**	**401,449.95**	**486,800.00**		**529,553.81**		
Parks & Recreation									
Park Salaries - p/time							12,000.00		12,000.00
PR Taxes-SS&Med Employer							918.00		
Contractual Services									
Park Expenses	(43,140.30)	124,166.10	20,000.00	18,949.00	27,000.00		-		
Park Activities/Classes							1,000.00		
Park supplies (inc Janitorial)							2,500.00		
Park Miscellaneous							1,000.00		
Park Utilities (lights&water)							15,000.00		
Park Maintenance							10,000.00		
Park Loan Payment	336,506.78		-						
Park- Restroom	128,214.00		1,500.00	-	-		-		
Parks- Junior Pro Football field exp			10,000.00	-	8,500.00		-		
Parks- Batting Cage			5,000.00	4,000.00	4,000.00		-		
Parks- PA System			4,000.00		-				
Parks (Capital Outlay)		100,000.00	152,806.00	152,806.00	152,806.00		-		
Park-Soccer Expense			500.00		-		-		
Park Mowing and Maintenance			20,420.00	7,116.00	12,000.00		-	moved to salaries	
Total Park Expenses	**421,580.48**	**224,166.10**	**214,226.00**	**182,871.00**	**204,306.00**		**42,418.00**		
Total General Govt Expenses	**649,023.75**	**500,835.24**	**743,592.36**	**584,320.95**	**691,106.00**	-	**571,971.81**		
Police Department & City Court									
Police Salaries									260,311.00
Police Chief *83,430*	65,000.00	73,500.00	81,000.00	59,192.41	81,000.00		83,430.00		
Officers *121,581*	67,059.20	105,690.00	109,719.97	80,815.75	111,500.00		121,581.00		
1 f/t Sgt *57,845*									
2.5 p/t *63,736*									
Court Clerk *41,200*							41,200.00		
PD Salary Supp/State *1,600*	800.00	800.00	-	1,600.00	1,600.00		1,600.00		
PD Retention Bonus/State *3,000* DD			-	3,000.00	3,000.00		3,000.00		
CrossGuards 2 PT *9,500*	2,223.24	2,161.08	9,500.00	8,363.77	12,500.00		9,500.00		
PR Taxes/SS&Med-Employer							20,000.00		
1/2 Robertson Co Crossing Guard							3,500.00		

	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	thru 3/31 2024-25	2024-25 Estimated		2025-26 Proposed	
Police Health Insurance	23,127.86	18,783.51	16,000.00	11,562.00	15,500.00		18,300.00	
Police Training	4,594.81	3,076.92	3,000.00	3,288.00	5,000.00		5,000.00	
E911 Communication District	25,162.92	23,739.48	28,457.13	21,342.87	28,457.16		28,457.00	
Police Vehicle R&M	3,298.48	6,244.65	6,200.00	4,255.71	6,000.00		7,000.00	
Police Station & Bldg.	9,364.84	7,577.44	8,500.00	359.24	360.00		2,000.00	
Police Uniforms	4,426.73	5,904.69	7,000.00	5,152.79	6,000.00		3,750.00	
Police fuel	22,742.60	24,270.54	25,000.00	9,202.61	11,500.00		10,000.00	moved to other depts
PD Supplies							1,000.00	
Subscriptions & Dues							700.00	
Litigation Tax							19,000.00	
Contractual Services (inc I.T.)							3,300.00	
Police Miscellaneous Exp			2,500.00	9,007.35	10,000.00		2,000.00	
Contractual Services (inc I.T.)								
Pre-employment screening								
supplies & ammo								
PD/Court Software annual support								
Printing								
Subscription&Dues								
Police Equipment	18,319.94	30,939.09	25,000.00	22,148.68	25,000.00		38,000.00	
2 in-car cameras THSO$$ 10,000								
Axon Body camera 9,000								
3 LPR Cameras 9,000								
Firing range ammo&equip 10,000								
Police phone,inet&jetpacks			-	1,260.00	1,700.00		1,700.00	
Police Retirement Funding	1,800.00	4,600.00	7,200.00	3,600.00	7,200.00		7,200.00	
Capital Outlay-Police vehicles	13,238.00	50,435.20	55,000.00	55,000.00	55,000.00		-	
City Judge Salary							9,000.00	
Total Police Dept. Expenses	**261,158.62**	**357,722.60**	**384,077.10**	**299,151.18**	**381,317.16**		**440,218.00**	
Fire Department								
Fire Chief Salary	22,929.12	41,597.32	53,218.20	38,890.34	53,218.36		54,814.91	69,814.91
Chief Per Call Pay	11,423.00	17,262.00	20,000.00	10,440.00	13,920.00		15,000.00	
PR Tax-SS&Med Employer							5,400.00	
Chief Insurance/City's share	-	17,520.00	20,000.00	11,390.55	15,187.40		16,000.00	
City cell & ipad service					838.00		900.00	
Fire Equip/C.Outlay (truck down pmt)			140,000.00	140,000.00	140,000.00		-	
Total Fire Department	**34,352.12**	**76,379.32**	**233,218.20**	**200,720.89**	**223,163.76**		**92,114.91**	
Highways and Streets								
Public Wks - Soccer Lights	1,095.41	1,169.65	1,400.00	1,539.68	2,200.00		1,400.00	
Public Wks - Street Signs	1,790.00	2,689.52	2,000.00	455.06	2,000.00		2,000.00	
Public Wks - C/Outlay - Street Maint.	(127,281.38)	26,201.68	50,000.00	9,138.06	50,000.00		65,000.00	Solar&Dogwood
Public Wks - Street Lights	43,355.46	34,220.38	46,000.00	28,649.07	40,000.00		40,000.00	
Village Green/Hwy 25 Engineering and Costs	93.80	574.28	35,000.00	-	-		-	move to FD Budget/from GF FB
Total Highways & Streets	**(80,946.71)**	**64,855.51**	**134,400.00**	**39,781.87**	**94,200.00**		**108,400.00**	
Building and Grounds Maintenance								
Electricity (buildings)	4,343.43	7,084.43	5,700.00	3,002.00	5,400.00		5,700.00	
Water (buildings)	5,640.69	4,588.19	4,300.00	2,532.59	3,600.00		4,000.00	
Natural Gas (bldgs)	2,263.85	1,765.60	3,000.00	1,164.18	2,000.00		3,000.00	
Maintenance (inc's salaries)	36,286.56	47,823.88	28,249.81	35,068.31	40,352.00		10,000.00	moved salaries to Gen
Janitorial Supplies	1,082.68	1,134.57	1,400.00	1,088.61	1,400.00		1,400.00	
Total Bldg and Grounds Maint	**49,617.21**	**62,396.67**	**42,649.81**	**42,855.69**	**52,752.00**		**24,100.00**	
Total Expenditures- General Fund	**913,204.99**	**1,062,189.34**	**1,537,937.47**	**1,166,830.58**	**1,442,538.92**		**1,236,804.72**	
Excess Revenues over Expenses (General Fund)	**508,868.46**	**291,412.89**	**(201,067.47)**	**(180,940.88)**	**(107,514.92)**		**128,025.28**	

FIRE DEPT SPECIAL REVENUE FUND

Revenue	2022-23 Actual	2023-24 Actual	2024-25 Budgeted	thru 3/31 2024-25	2024-25 Estimated		2025-26 Proposed	
Interest Income	186.36	50.54	-	42.30	63.45		50.00	
Miscellaneous Income		833.33						
County Fire Revenue	116,350.00	244,230.41	233,314.00	174,985.59	233,314.00		233,314.00	
Grant Revenue-State	3,374.00	1,941.75						
Donations	-	3,045.00	50.00	380.00	380.00			
Robt Co EMS - 1/2 Utilities			3,600.00	2,700.00	3,600.00		3,600.00	
Sale of Assets/Auction (T-41 Fire p/up)							3,000.00	
Total Revenue- Fire Fund	**119,910.36**	**250,101.03**	**236,964.00**	**178,107.89**	**237,357.45**		**239,964.00**	
Transfer From General Fund			77,925.00	77,925.00	77,925.00		183,782.00	
Total Fire Revenue			**314,889.00**	**256,032.89**	**315,282.45**		**423,746.00**	
From Fund Balance/Capital Outlay			50,000.00	50,000.00	50,000.00			
			364,889.00	**306,032.89**	**365,282.45**			
Expenditures								
Fire Dept Salaries - F/T & P/T Firemen	-		195,000.00	110,266.50	146,000.00		223,000.00	243,000.00
Sta 1 City Hall $138,000								
Sta 2 Owens Chapel $85,000								
FD Overtime							15,000.00	
Volunteer Firemen	63,246.00	77,369.05	1,000.00	175.00	1,000.00		5,000.00	
PR Tax SS&Med - Employer (7.65%)							18,590.00	
Fire Retirement Funding			2,400.00	1,200.00	2,400.00		9,600.00	
FD Health Insurance			-	151.56	1,277.00		18,000.00	
FD-Other Medical Exp (pre-emp screening)							375.00	
FD Equipment Purchases	4,775.71	7,134.44	8,000.00	10,332.58	13,776.00		8,000.00	
24-25 Equip for new engine $6,500								
FD Supplies	2,216.16	791.49	1,000.00	224.77	1,000.00		1,500.00	
Janitorial Supplies							750.00	
Vehicle R&M	18,519.08	10,183.32	12,000.00	7,452.23	12,000.00		12,000.00	
Station 1 Building Exp & Utilities	12,736.59	14,325.96	12,500.00	7,108.12	12,000.00		12,500.00	
Fire Dept. Uniforms (inc's turnout gear)	862.13	2,356.42	2,000.00	3,918.51	3,919.00		6,000.00	
FD Turnout Gear							15,000.00	
Fire Prevention Expenses	948.29	2,573.00	2,100.00	849.00	1,132.00		2,500.00	
Owens Chapel Fire Hall (add TV&Inet)	2,059.42	1,153.53	2,250.00	1,915.19	3,000.00		6,000.00	
Contractual Services	-						1,500.00	
Misc. Expenses	4,583.84	3,225.69	5,000.00	5,582.16	8,000.00		5,000.00	
Contractual Services								
Pre--emp screening								
Equip r&m								
Publicity, Subscriptions & Dues								
ESO Software								
FD Training	2,431.64	200.00	1,800.00	1,448.39	2,000.00		7,000.00	
E911 Costs	7,994.16	9,555.72	8,839.24	6,629.40	8,839.00		8,900.00	
FD Fuel					7,800.00		8,000.00	
Captial Outlay	21,375.62	-			35,000.00		15,000.00	
24-25 air cylinders - $35,000								
25-26 replace T-41 pickup-$15,000								
Capital Outlay-Fire Truck (down pmt)			80,000.00	80,000.00	80,000.00			
Debt Service-Fire Truck							24,531.00	
Retain for New Fire Aparatus					-			
Total Expenditures- Fire Fund	**141,748.64**	**128,868.62**	**333,889.24**	**237,253.41**	**339,143.00**		**423,746.00**	
Excess Rev over Exp - Fire Fund	**(21,838.28)**	**121,232.41**	**(96,925.24)**	**(59,145.52)**	**(101,785.55)**		**(183,782.00)**	
			50,000.00	50,000.00	50,000.00			
			(46,925.24)	(9,145.52)	(51,785.55)			

GRAND TOTAL- General Fund and Fire Fund							
Total Revenue	**1,541,983.81**	**1,603,803.26**	**1,651,759.00**	**1,241,922.59**	**1,650,306.45**		**1,604,794.00**
Total Expenses	**1,054,953.63**	**1,191,057.96**	**1,871,826.71**	**1,429,425.05**	**1,781,681.92**		**1,660,550.72**
Excess Revenues over Expenses	***487,030.18***	***412,745.30***	***(220,067.71)***	***(187,502.46)***	***(131,375.47)***		***(55,756.72)***
Total Income over Expenses Including the Money we are Reserving for Fire Apparatus							

Total Salaries **741,835.91**