City of Cross Plains, Tennessee
Work Session Agenda

Monday, May 11, 2026 at 5:00 p.m.
at Cross Plains City Hall

1. Call to Order.
2. Discussion on the 2026-27 Fiscal Year Budget, Ordinance 26-08.
3. Adjournment.

****Special-Called Commission Meeting following this work session at 6:30 P.M.****

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	thru 3/31 2025-26	2025-26 Estimated		2026-27 Proposed	
GENERAL FUND								
REVENUES								
Intergovernmental Revenue								
Local Option Sales Tax/Robt Co	597,398.52	588,856.13	600,000.00	458,754.00	611,672.00		600,000.00	
State - TVA Allocation	21,924.32	21,734.16	21,700.00	12,045.00	24,091.00		23,000.00	
State Sales Tax	220,447.03	225,833.38	230,000.00	174,026.00	230,000.00		230,000.00	
State Sportsbetting	3,321.25	3,908.73	4,000.00	3,099.00	4,300.00		4,000.00	
State Beer Tax	786.34	752.90	1,200.00	389.00	716.00		738.00	
State Mixed Drink Tax	8,591.12	12,165.50	12,000.00	8,493.00	11,324.00		12,000.00	
State City Street & Tax	3,277.44	3,267.35	3,300.00	2,439.00	3,252.00		3,300.00	
State Transp. Modernization	-	785.46	780.00	756.00	1,008.00		780.00	
State Gas Tax	61,431.48				-			
State Gas Motor Fuel Tax		32,180.65	35,000.00	24,285.00	32,000.00		35,000.00	
State Gas 1989 Tax	-	5,042.80	5,500.00	3,816.00	5,002.00		5,500.00	
State Gas Improve Tax	-	16,210.29	16,700.00	12,229.00	16,084.00		16,700.00	
State Gas 3 cent tax	-	9,311.47	9,700.00	7,046.00	9,235.00		9,700.00	
EMS Utility	3,600.00				-			moved to FD
Total Intergovernmental Revenue	**920,777.50**	**920,048.82**	**939,880.00**	**707,377.00**	**948,684.00**		**940,718.00**	
Other Revenue								
Wholesale Beer Tax (7%)	75,686.22	66,002.82	73,000.00	57,293.00	76,390.67		76,000.00	
Springfield Gas Franchise	4,016.45	-	4,500.00	-	-		-	
Cable TV Franchise Fees	9,508.68	6,258.63	7,000.00	4,245.00	5,603.00		6,000.00	
Beer Permits/Priv Tax	1,000.00	1,038.76	800.00	800.00	800.00		800.00	
Building Permits	19,691.65	3,957.00	15,000.00	13,274.00	18,000.00		15,000.00	
Driveway Permits		-	1,500.00	300.00	300.00		500.00	
Pavilion Rentals	1,500.00	650.00	1,500.00	1,050.00	1,200.00		1,200.00	
Accident Reports	165.00	90.00	100.00	35.00	70.00		100.00	
Ballfield Rentals		2,705.00	2,000.00	875.00	1,500.00		1,500.00	
City Court Fines and Tickets	169,841.20	191,679.14	200,000.00	121,122.00	161,496.00		180,000.00	
County Court Fines Allocation	79.80	196.65	200.00	480.00	640.00		500.00	
Billboard Sign Revenue		-	1,200.00	-	-		-	
SBA Telecomm. Tower	19,239.11	20,988.12	21,000.00	15,887.00	21,291.00		21,000.00	
Rent - Wheat Commission	13,945.13	5,352.09	10,000.00	-	-		-	
Crop proceeds		7,550.00	7,550.00	13,698.00	13,698.00		15,000.00	
Interest Income	88,497.23	40,930.89	50,000.00	25,630.00	34,173.33		35,000.00	
PD State Supplement	1,000.00	2,400.00	1,600.00	1,600.00	2,133.33		1,600.00	
Grant Revenue-PD Retention	4,250.00	3,250.00	3,000.00	3,000.00	3,000.00		-	
Grant Revenue-THSO		7,980.00	10,000.00	167.00	8,000.00		10,000.00	
Misc. Income	12,459.66	1,336.08	15,000.00	1,104.00	1,472.00		1,000.00	
St of TN-Susp/Rev DL $305					-			
GovDeals '08 Chev Impala $530					-			
Donations (Safety Day)	11,944.60	3,300.00	-	3,000.00	3,000.00		-	
Insurance Proceeds (PEP Pkg Bonue $4000)		3,000.00	-	4,000.00	4,000.00		4,000.00	
Total Other Revenue	**432,824.73**	**368,665.18**	**424,950.00**	**267,560.00**	**352,767.33**		**369,200.00**	
TOTAL REVENUE- General Fund	**1,353,602.23**	**1,288,714.00**	**1,364,830.00**	**974,937.00**	**1,301,451.33**		**1,309,918.00**	
From Fund Balance/CAPITAL OUTLAY			370,731.00	370,731.00	370,731.00		-	
			1,735,561.00	**1,345,668.00**	**1,672,182.33**			
EXPENDITURES								
General Govermental Expenses								
								184,680.00
City Manager Salary	8,400.00	10,190.50	18,000.00	12,000.00	18,000.00		18,540.00	
City Recorder Salary	53,820.00	55,668.76	55,704.00	40,707.00	55,704.00		52,000.00	
Part-time clerical	7,000.00	6,978.84	5,000.00	-	-		-	
Court Clerk	2,420.91	41,220.89	-	-	-			moved to police
Building Inspector Salary	13,084.13	14,670.50	13,950.00	9,300.00	13,950.00		14,369.00	
Maintenance Salaries	3,053.71	3,424.07	40,256.00	33,553.00	48,000.00		81,771.00	
Maint Supv/Tommy 3,354 yr								
Maint/Marty PT 20 hrs wk 25,377	-		-	-	-			moved from Maint
Maintenance/vacant FT 35,360	-		-	-	-			moved from Maint
Maint/PT 20 hrs wk 17,680								
Christmas Bonuses	5,000.00	6,900.00	7,000.00	1,787.00	1,787.00		1,200.00	
Mayor Salary	4,800.00	5,200.00	4,800.00	3,200.00	4,800.00		4,800.00	
Commissioners Salary	5,781.00	5,535.00	12,000.00	6,000.00	9,000.00		12,000.00	
PR Taxes/SS&Med-Employer (all depts)	38,001.27	47,745.53	11,912.00	7,979.00	10,638.67		14,128.02	moved to other depts
Other Medical Exp (pre-employment testing)			-	144.00	250.00		250.00	
Employee Health Ins x3	-	6,603.67	10,355.00	7,505.00	10,115.00		30,816.00	$900 CR,FT Maint&Tammy$768
Worker Comp Insurance	16,961.00	20,727.00	25,000.00	16,593.00	18,000.00		25,000.00	
Retirement Funding CRec&ft maint	1,800.00	3,000.00	2,400.00	1,800.00	2,400.00		3,494.40	

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	thru 3/31 2025-26	2025-26 Estimated		2026-27 Proposed	
Litigation Tax	10,891.11		-	-	-			moved to Police
Election Expense			-	-	-		-	
Printing & Advertising	307.21	2,256.22	1,500.00	235.00	700.00		1,500.00	
Dues and Subscriptions	1,597.84	6,654.71	7,000.00	2,285.00	2,285.00		2,300.00	
Sage Acctg Software $4,462 every 2YRS FY2028								
M'ship dues TML,GNRC,TGFOA,AMZ								
.gov hosting $216								
Miscellaneous Expense	39,754.20	21,374.97	10,000.00	5,406.00	6,500.00		6,500.00	
Emp Christmas Dinner								
Safety Day bikes/helmets $2,500								
Other misc								
Contractual Services $5,240			5,000.00	5,941.00	6,000.00		6,000.00	
Hvac/Plumbing Inspections $500								
Copier service/copies $840								
Video Svs/Camera maint $1,500								
IT Services $600								
Alarm annual fee $300								
Fire Ext annual svc $1,000								
City Code updates $500								
Telephone&Internet	9,782.60	7,526.75	7,500.00	4,988.00	7,472.00		7,500.00	
City Cell Phones	4,898.59	2,389.02	2,400.00	744.00	983.00		720.00	
City Manager Cell Phone	360.00	90.00	360.00	621.00	1,000.00		720.00	
Legal and Audit	4,800.00	4,900.00	5,100.00	1,100.00	5,100.00		5,100.00	
Mileage		72.05	-	-	150.00			moved to training
Office/Operating Supplies	552.61	2,504.47	3,200.00	1,466.00	3,200.00		2,000.00	
Postage	278.96	443.70	500.00	52.00	250.00		500.00	
Training/Education		1,171.84	2,000.00	636.00	636.00		1,200.00	
Insurance (Auto & Liab.)	25,462.00	30,883.00	45,000.00	40,303.00	40,303.00		43,000.00	
Insurance (property)	11,172.00	14,948.00	20,000.00	17,015.00	17,015.00		20,000.00	
Surety Bonds	140.00	180.00	140.00	160.00	160.00		160.00	
Bank Charges			50.00	-	-		-	
Donations/$5k Heritage Comm		32,500.00	8,500.00	8,500.00	8,500.00		5,000.00	Chamber donation?
Landscaping Expenses		-	500.00	204.00	500.00		500.00	
Pavilion Rental&Refunds	550.00		500.00	250.00	500.00		500.00	
Office Equipment printers,computer etc		2,041.75	3,200.00	-	3,000.00		2,000.00	
24-25 Server								
25-26 Replace Copier (front office)								
Fireworks		7,601.50	20,000.00	7,212.00	20,000.00		20,000.00	
City Judge Salary	6,000.00	9,000.00		-				move to police
Txfr to Fire Fund		77,925.00	33,712.00	-	33,712.00		67,880.53	
Capital Outlay			162,500.00		162,500.00			
Property purchase Village Green $155,000								
25-26 1/2 generator (split w/FD) $7,500								reimb'd by Robt Co.
Total Gen Govt Expenses	**274,869.14**	**452,327.74**	**545,039.00**	**237,686.00**	**513,110.67**		**451,448.95**	
Parks & Recreation								
Park Salaries - p/time	-	460.46	12,000.00	7,318.00	12,000.00		12,500.00	12,500.00
Jimmy $740.08 mo. +$318.27 mo. mowing season								
25-26 - included $30 cell phone reimb.								
PR Taxes-SS&Med Employer		-	918.00	672.00	896.00		956.25	
Park Expenses	124,166.10	40,459.68	-	-	-		-	
Parks cell phone/reimb $30 mo							360.00	
Park Activities/Classes	-		1,000.00	-	-		1,000.00	
Park supplies (inc Janitorial)	-		5,000.00	2,559.00	5,000.00		5,000.00	
Park Miscellaneous			1,000.00	448.00	1,000.00		1,000.00	
Park Utilities (lights&water)			20,000.00	15,436.00	20,000.00		20,000.00	
Park Maintenance			20,000.00	13,711.00	20,000.00		20,000.00	
Parks- Junior Pro Football field exp		8,502.35		-	-		-	
Parks- Batting Cage		4,000.00	-	-	-		-	
Parks- PA System			-		-			
Parks (Capital Outlay)	100,000.00	152,806.00	-	-	-		-	
Park-Soccer Expense			-		-		-	
Park Salaries - Mowing and Maintenance		10,940.00	-	-	-		-	moved to salaries
Total Park Expenses	**224,166.10**	**217,168.49**	**59,918.00**	**40,144.00**	**58,896.00**		**60,816.25**	
Total General Govt Expenses	**499,035.24**	**669,496.23**	**604,957.00**	**277,830.00**	**572,006.67**	-	**512,265.20**	
Police Department & City Court								
Police Salaries								260,837.84
Police Chief 85,932	73,500.00	81,000.14	83,430.00	63,242.00	84,322.67		85,932.00	
Officers 121,706	105,690.00	114,926.80	125,704.00	83,524.00	111,365.33		121,705.84	
1 f/t Sgt 60,737					-			
2.5 p/t 60,969					-			
Court Clerk 40,000			41,200.00	30,108.00	40,144.00		40,000.00	
PD Salary Supp/State 1,600	800.00	1,600.00	1,600.00	1,600.00	1,600.00		1,600.00	
PD Retention Bonus/State 0 DD				-	-		-	
CrossGuards 2 PT 9,100	2,161.08		9,500.00	6,160.00	8,213.33		9,100.00	
Christmas Bonus *2500*							2,500.00	
PR Taxes/SS&Med-Employer			20,000.00	13,974.00	18,632.00		19,954.09	
Crossing Guard (paid to RobCo)		10,941.79	3,500.00		-			
1/2 RobCo Crossing Guard $ 3,360.00					-		3,360.00	

	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	thru 3/31 2025-26	2025-26 Estimated		2026-27 Proposed	
Police Health Ins (Chief$700&2 FT$900ea)	18,783.51	16,108.34	18,300.00	14,109.00	18,812.00		30,000.00	
Other Medical Exp (pre-emp screening)		-					200.00	
Police Training	3,076.92	4,893.17	5,000.00	69.00	92.00		5,000.00	
E911 Communication District	23,739.48	28,457.16	28,457.00	23,026.00	30,701.33		31,000.00	
Police Vehicle R&M	6,244.65	5,642.49	14,000.00	13,984.00	18,645.33		10,000.00	
Police Station & Bldg.	7,577.44	359.24	2,000.00	-	-		1,000.00	
Police Uniforms	5,904.69	6,246.79	3,750.00	4,468.00	6,000.00		4,000.00	
Police fuel (24-25 split w/other depts)	24,270.54	12,754.93	10,000.00	8,272.00	14,000.00		14,000.00	
PD Supplies			1,000.00	1,709.00	2,278.67		3,000.00	
Subscriptions & Dues			700.00	918.00	1,224.00		1,200.00	
Litigation Tax			19,000.00	10,524.00	15,000.00		15,000.00	
Contractual Services (inc I.T.)			3,300.00	2,835.00	3,000.00		14,000.00	
PD/Court Software Support $2500								
IT/misc $600								
fire ext svc $400								
LPR yrly support 2@$6k&2@$4500=$10,500								
City Judge Salary (Contractual)			9,000.00	6,750.00	9,000.00		9,000.00	
Police Miscellaneous Exp		9,021.52	2,000.00	2,605.00	3,000.00		2,000.00	
Police cell phones&jetpacks		1,680.48	1,700.00	1,821.00	2,428.00		3,600.00	
Police Retirement Funding x3	4,600.00	7,200.00	7,200.00	5,400.00	7,200.00		7,466.75	
Police Equipment	30,939.09	22,148.68	38,000.00	15,835.00	38,000.00		4,500.00	
2 LPR Cameras 4,500					-			
Capital Outlay-Police vehicles	50,435.20	53,054.25	-	-	-			
backup police vehicle								
Total Police Dept. Expenses	**357,722.60**	**376,035.78**	**448,341.00**	**310,933.00**	**433,658.67**		**439,118.68**	
Fire Department								
Fire Chief Salary	41,597.32	53,218.36	54,815.00	40,707.00	54,276.00		57,566.00	72,566.00
Chief Per Call Pay	17,262.00	14,715.00	15,000.00	9,735.00	12,980.00		15,000.00	
PR Tax-SS&Med Employer			5,400.00	3,816.00	5,088.00		5,551.30	
Chief Insurance/City's share	17,520.00	15,283.89	10,354.00	7,903.00	10,152.00		10,800.00	Chief
City cell & ipad service			900.00	-	-			see Fire Fund
Fire Equip/C.Outlay (truck down pmt)		140,000.00		-	-		-	
Total Fire Department	**76,379.32**	**223,217.25**	**86,469.00**	**62,161.00**	**82,496.00**		**88,917.30**	
Highways and Streets								
Public Wks - Soccer Lights	1,169.65	1,887.88	1,400.00	1,050.00	1,400.00		1,400.00	
Public Wks - Street Signs	2,689.52	1,104.46	2,000.00	381.00	2,000.00		2,000.00	
Public Wks - Street Maint	26,201.68	12,127.42	10,000.00	7,323.00	9,764.00		10,000.00	
Public Wks - Street Lights	34,220.38	37,816.35	40,000.00	28,822.00	39,000.00		40,000.00	
PW - C/Outlay - Street Paving		44,950.00	75,000.00	25,000.00	50,500.00		-	paving?
PW - C/Outlay - Village Green new access road	574.28			-	-			engineering fees
Total Highways & Streets	**64,855.51**	**97,886.11**	**128,400.00**	**62,576.00**	**102,664.00**		**53,400.00**	
Building and Grounds Maintenance								
Electricity (buildings)	7,084.43	3,886.71	5,700.00	2,948.00	4,000.00		5,700.00	
Water (buildings)	4,588.19	3,233.47	4,000.00	2,542.00	3,400.00		4,000.00	
Natural Gas (bldgs)	1,765.60	1,833.18	3,000.00	1,295.00	1,800.00		3,000.00	
Maintenance/Bldg (inc's salaries)	47,823.88	45,692.87	16,826.00	9,612.00	16,000.00		17,000.00	moved salaries to Gen
Janitorial Supplies	1,134.57	1,467.14	1,400.00	681.00	1,400.00		1,400.00	
Total Bldg and Grounds Maint	**62,396.67**	**56,113.37**	**30,926.00**	**17,078.00**	**26,600.00**		**31,100.00**	
Total Expenditures- General Fund	**1,060,389.34**	**1,422,748.74**	**1,299,093.00**	**730,578.00**	**1,217,425.33**		**1,124,801.19**	
Excess Revenues over Expenses (General Fund)	**293,212.89**	**(134,034.74)**	**65,737.00**	**244,359.00**	**84,026.00**		**185,116.81**	

FIRE DEPT SPECIAL REVENUE FUND

Revenue	2023-24 Actual	2024-25 Actual	2025-26 Budgeted	thru 3/31 2025-26	2025-26 Estimated		2026-27 Proposed	
Interest Income	50.54	58.11	50.00	58.00	77.33		50.00	
Miscellaneous Income	833.33				-			
County Fire Revenue	244,230.41	233,314.11	391,800.00	275,840.00	391,800.00		391,800.00	
Grant Revenue-State	1,941.75		33,596.00		33,596.00		-	
Donations	3,045.00	480.00	-	2,350.00	2,350.00			
Robt Co EMS - 1/2 Utilities		3,600.00	3,600.00	2,700.00	3,600.00		3,600.00	
Sale of Assets/Auction (T-41 Fire p/up)			3,000.00	-	-		-	
Loan Proceeds		192,328.00						
Total Revenue- Fire Fund	**250,101.03**	**429,780.22**	**432,046.00**	**280,948.00**	**431,423.33**		**395,450.00**	
Transfer From General Fund		77,925.00	33,712.00	33,712.00	33,712.00		67,880.53	
Total Fire Revenue		**507,705.22**	**465,758.00**	**314,660.00**	**465,135.33**		**463,330.53**	
From Fund Balance/Capital Outlay		34,487.43	62,500.00	62,500.00	62,500.00		-	
		542,192.65	**528,258.00**	**377,160.00**	**527,635.33**		**463,330.53**	
Expenditures								
Fire Dept Salaries - F/T & P/T Firemen		166,635.98	223,000.00	140,164.00	186,885.33		223,573.00	250,373.00
26-27 Sta 1 City Hall $139,333					-			
26-27 p/time & Owens Chapel $84,240					-			
FD Overtime/Training			15,000.00	22,173.00	27,000.00		20,000.00	
Volunteer Firemen	77,369.05	740.00	5,000.00	165.00	1,000.00		5,000.00	
PR Tax SS&Med - Employer (7.65%)			18,590.00	15,042.00	17,000.00		19,153.53	
Fire Retirement Funding		2,400.00	9,600.00	1,800.00	2,400.00		5,573.00	
FD Health Insurance x4		1,276.48	41,416.00	14,159.00	27,917.00		43,200.00	
Christmas Bonus							1,800.00	
FD-Other Medical Exp (pre-emp screening)			375.00	370.00	500.00		500.00	
FD Equipment Purchases	7,134.44	11,241.94	8,000.00	824.00	8,000.00		10,000.00	
24-25 Equip for new engine $6,500					-			
26-27								
FD Supplies	791.49	882.06	1,500.00	2,353.00	3,000.00		3,000.00	
Janitorial Supplies		535.44	750.00	681.00	1,000.00		1,500.00	
Vehicle R&M	10,183.32	9,075.25	12,000.00	7,395.00	9,860.00		15,000.00	
Station 1 Building Exp & Utilities	14,325.96	8,800.89	12,500.00	11,303.00	15,070.67		15,000.00	
Telephone/aircard		837.60	-	903.00	1,204.00		1,500.00	
Fire Dept. Uniforms (inc's turnout gear)	2,356.42	4,038.51	6,000.00	2,296.00	3,061.33		10,000.00	
FD Turnout Gear			33,596.00	2,201.00	33,596.00		15,000.00	
Fire Prevention Expenses	2,573.00	849.00	2,500.00	2,530.00	2,530.00		3,000.00	
Owens Chapel Fire Hall	1,153.53	2,586.73	6,000.00	2,460.00	3,280.00		6,000.00	
Contractual Services			1,500.00	6,259.00	8,345.33		11,000.00	
ESO Software								
hose&ladder testing								
Misc. Expenses	3,225.69	10,338.71	5,000.00	618.00	2,500.00		5,000.00	
Contractual Services					-			
Equip r&m					-			
ESO Software					-			
FD Training	200.00	1,448.39	7,000.00	1,602.00	2,000.00		5,000.00	
E911 Costs	9,555.72	8,839.20	8,900.00	6,243.00	8,324.00		10,000.00	
FD Fuel		9,418.47	8,000.00	5,591.00	8,000.00		9,000.00	
Dues & Subscriptions			-	3,500.00	3,500.00			ESO moved to contractual
Captial Outlay	-	29,920.00	77,500.00	54,816.00	77,500.00		-	
24-25 air cylinders - $35,000								
25-26 replace T-41 pickup- $15,000								
25-26 1/2 Generator $7500 (split w/GenFund)								
26-27								
Captial Outlay/down pmt$80k&loan proceeds		272,328.00						
Debt Service-Fire Truck			24,531.00	24,531.00	24,531.00		24,531.00	
Retain for New Fire Aparatus					-			
Total Expenditures- Fire Fund	**128,868.62**	**542,192.65**	**528,258.00**	**329,979.00**	**478,004.67**		**463,330.53**	
Excess Rev over Exp - Fire Fund	**121,232.41**	**(112,412.43)**	**(96,212.00)**	**(49,031.00)**	**(46,581.33)**		**(67,880.53)**	
Transfer from GF		77,925.00	62,500.00	62,500.00	62,500.00		67,880.53	
From Fund Balance - Fire Fund		(34,487.43)	(33,712.00)	13,469.00	15,918.67		-	

GRAND TOTAL- General Fund and Fire Fund							
Total Revenue	1,603,703.26	1,796,419.22	1,830,588.00	1,289,597.00	1,766,586.67		1,773,248.53
Total Expenses	1,189,257.96	1,964,941.39	1,827,351.00	1,060,557.00	1,695,430.00		1,588,131.72
Excess Revenues over Expenses	*414,445.30*	*(168,522.17)*	*3,237.00*	*229,040.00*	71,156.67		*185,116.81*
Total Income over Expenses Including the Money we are Reserving for Fire Apparatus							

Total Salaries (inc's OT&CBonus) **780,956.84**