

## GENERAL FUND

|                                    | Audited<br>FY 2025 | Forecast<br>FY 2026 | Budget<br>FY 2027 |
|------------------------------------|--------------------|---------------------|-------------------|
| <b>Operating Revenues</b>          |                    |                     |                   |
| Property Taxes (Current)           | 458,087            | 488,135             | 550,000           |
| Privilege Tax                      | 978                | 545                 | 1,000             |
| Public Utilities Taxes             | 22,645             | 18,445              | 22,000            |
| Property Taxes (Delinquent)        | 27,853             | 47,629              | 40,000            |
| Interest, Penalty, Court Cost      |                    | 6,772               | 5,000             |
| In-Lieu of Tax                     | 8,564              | 1,403               | 9,000             |
| Local Sales Tax                    | 427,746            | 423,832             | 425,000           |
| Wholesale Beer Tax                 | 80,815             | 90,471              | 95,000            |
| Business Tax                       | 30,862             | 24,350              | 35,000            |
| Tri-City Flea Market               | 25,099             | 24,991              | 24,000            |
| Cable TV Franchise                 | 10,429             | 8,455               | 12,000            |
| Building/Related Permits           | 135                | 0                   | 0                 |
| Rezoning/Variance Applications     | -                  | 0                   | 0                 |
| Festival Vendor Permit Fees        | 815                | 185                 | 500               |
| Sign Fees                          | -                  | 0                   | 0                 |
| State Law Enforcement Grant        | 18,304             | 15,775              | 15,000            |
| State Sales Tax                    | 229,915            | 236,291             | 240,000           |
| State Income Tax                   | -                  | 0                   | 0                 |
| State Beer Tax                     | 767                | 990                 | 1,000             |
| Sport Betting                      | 4,090              | 4,683               | 4,500             |
| State Gas/Motor Fuel               | 63,740             | 64,049              | 65,000            |
| State - City Street/Transportation | 4,168              | 3,663               | 3,700             |
| Gross Receipts Tax - TVA           | 26,484             | 22,811              | 25,000            |
| Park Grant - Sullivan County       | -                  | 15,000              | 15,000            |
| Copies/Accident reports            | 323                | 136                 | 200               |
| Returned Check Charges             | -                  | 65                  | 100               |
| Telecommunications Tax             | 2,996              | 4,485               | 4,500             |
| Driving School Fees                | 42,952             | 39,980              | 40,000            |
| Yard Sale Permits                  | 21                 | 10                  | 0                 |

|                                 |                  |                  |                  |
|---------------------------------|------------------|------------------|------------------|
| <i>City Court Fines</i>         | 443,340          | 469,332          | 470,000          |
| <i>Drug Related Fines</i>       | -                | 6,897            | 7,000            |
| <i>Sale of Equipment</i>        | -                | 2,243            | 3,000            |
| <i>Private Donations</i>        | 2,200            | 905              | 1,000            |
| <i>Miscellaneous Refunds</i>    | 3,500            | 7,516            | 0                |
| <i>Grant Revenue</i>            | 6,000            | 0                | 0                |
| <i>Insurance Proceeds</i>       | 19,959           | 4,808            | 5,000            |
| <b>Total Operating Revenues</b> | <b>1,962,787</b> | <b>2,034,849</b> | <b>2,118,500</b> |

#### Operating Expenses

|                                              |               |               |               |
|----------------------------------------------|---------------|---------------|---------------|
| <b>Board of Mayor and Aldermen</b>           | <b>43,073</b> | <b>53,271</b> | <b>53,400</b> |
| <i>Salaries</i>                              | 840           | 1,500         | 1,500         |
| <i>Christmas Bonus</i>                       | -             | -             | -             |
| <i>OASI</i>                                  | 67            | 100           | 100           |
| <i>Workman Compensation</i>                  | 659           | 800           | 800           |
| <i>Tennessee Municipal League (TML) Dues</i> | 938           | 957           | 1,000         |
| <i>Legal Services</i>                        | 40,569        | 49,914        | 50,000        |
| <b>Judicial</b>                              | <b>6,400</b>  | <b>6,982</b>  | <b>4,000</b>  |
| <i>Salaries</i>                              | 6,400         | 6,982         | 4,000         |
| <b>Election</b>                              | <b>-</b>      | <b>-</b>      | <b>-</b>      |
| <i>Other Cont. Services</i>                  | -             | -             | -             |
| <b>Town Hall</b>                             | <b>26,122</b> | <b>32,409</b> | <b>73,800</b> |
| <i>Contractural Services</i>                 | 4,800         | 4,800         | 5,000         |
| <i>Electricity</i>                           | 12,420        | 13,377        | 14,000        |
| <i>Water Purchased</i>                       | 1,347         | 1,217         | 1,400         |
| <i>Telephone</i>                             | 1,663         | 4,900         | 1,400         |
| <i>Repair/Maintenance/Service</i>            | 3,301         | 3,625         | 4,000         |
| <i>Household/Janitorial Supplies</i>         | 2,052         | 1,406         | 3,000         |
| <i>Building/Grounds</i>                      | 539           | -             | 10,000        |
| <i>Equipment &amp; Services</i>              |               | 3,084         | 35,000        |
| <b>Town Garage</b>                           | <b>22,032</b> | <b>18,253</b> | <b>26,000</b> |
| <i>Electricity</i>                           | 5,077         | 3,349         | 5,000         |
| <i>Water purchased</i>                       | 3,199         | 2,651         | 3,000         |

|                                        |                |                |                |
|----------------------------------------|----------------|----------------|----------------|
| Telephone                              | 1,964          | 1,919          | 2,000          |
| Repair & Maintenance                   | 2,126          | 1,471          | 5,000          |
| Janitorial Supplies                    | 466            | -              | 1,000          |
| Machinery/Equipment                    | 9,200          | 8,863          | 10,000         |
| <b>Other General Government</b>        | <b>64,260</b>  | <b>74,479</b>  | <b>92,400</b>  |
| Storm Water Coordinator                | 4,991          | -              | 5,000          |
| Building Inspector/Contractual Service | 385            | -              | 5,000          |
| Public Relations                       | 2,924          | 1,361          | 3,000          |
| Medical                                | 1,970          | 933            | 3,000          |
| First TN Development/Planning Fees     | 3,585          | 12,291         | 12,000         |
| Insurance                              | 37,772         | 50,388         | 55,000         |
| Phase II Storm Drain Fees              | 3,460          | 3,775          | 4,000          |
| First TN Human Resource Agency         | 3,888          | 4,241          | 3,900          |
| First TN Development District          | 490            | 490            | 500            |
| Bluff City Rescue Squad                | 1,000          | 1,000          | 1,000          |
| Networks - Bond Issue                  | 3,795          | -              | -              |
| <b>Miscellaneous</b>                   | <b>38,440</b>  | <b>19,940</b>  | <b>30,000</b>  |
| Boone Lake Association                 | 500            | 1,000          | -              |
| Holston River - Keep Bristol Beautiful | 500            | -              | -              |
| Bluff City Volunteer Fire Dept.        | 5,000          | 5,000          | 5,000          |
| Piney Flats Volunteer Fire Dept.       | 2,000          | 2,000          | 2,000          |
| Senior Citizens                        | 1,000          | -              | 10,000         |
| Second Harvest Food Bank               | 1,000          | -              |                |
| Friends of Thomas Memorial Library     | 1,000          | 500            |                |
| Bluff City Community Aid               | 1,500          | 500            |                |
| Holston Heritage Museum                | 4,000          | 2,000          |                |
| Networks - Partnership                 | 17,940         | 6,940          | 7,000          |
| Children's Advocacy Center             | 1,000          | 500            |                |
| Bluff City Boys & Girls Club Unit      | 1,000          | 500            |                |
| Over Mountain Trail Association        | 1,000          | -              |                |
| Bluff City Family Committee            | 1,000          | 1,000          |                |
| General Donation Fund                  | -              | -              | 6,000          |
| <b>Financial Administration</b>        | <b>317,322</b> | <b>357,934</b> | <b>444,053</b> |

|                                      |                |                  |                |
|--------------------------------------|----------------|------------------|----------------|
| Salaries                             | 171,286        | 190,238          | 238,000        |
| Overtime                             | 6,146          | 5,771            | 5,000          |
| Christmas Bonus                      | 300            | 300              | 470            |
| OASI (Employer's Share)              | 13,628         | 14,980           | 18,000         |
| Health Insurance                     | 35,595         | 49,294           | 64,583         |
| Retirement                           | 4,515          | 5,163            | -              |
| Workers Compensation                 | 2,631          | 2,546            | 3,500          |
| Unemployment Insurance               | 282            | 292              | 500            |
| Employee Education & Training        | 330            | 1,342            | 3,000          |
| Pub., Subs., & Dues                  | 2,756          | 1,466            | 3,000          |
| Telephone/Internet Services          | 4,736          | 2,677            | 5,000          |
| Accounting & Auditing                | 21,000         | 23,782           | 35,000         |
| LGDP Hardware/Software mt, co record | 34,643         | 40,079           | 45,000         |
| Travel/Mileage                       | 1,703          | 2,801            | 3,000          |
| Office Supplies/Postage              | 10,407         | 7,121            | 9,000          |
| Bank Service Charges                 | 4,768          | 5,166            | 5,000          |
| Leased Office Equipment P/B Leaf     | 2,596          | 3,084            | 4,000          |
| New Office Equipment                 | -              | 1,833            | 2,000          |
| <b>Police Department</b>             | <b>824,940</b> | <b>1,002,214</b> | <b>823,411</b> |
| Salaries                             | 453,542        | 504,181          | 485,000        |
| Overtime                             | 21,846         | 18,418           | 15,000         |
| Christmas Bonus                      | 900            | 900              | 1,000          |
| OASI (Employer's Share)              | 36,317         | 39,773           | 37,000         |
| Health Insurance                     | 101,057        | 109,738          | 137,411        |
| Retirement                           | 13,786         | 14,425           | -              |
| Workers Compensation                 | 13,327         | 12,885           | 13,000         |
| Unemployment Insurance               | 742            | 785              | 1,000          |
| Employee Education & Training        | 4,763          | 3,979            | 8,000          |
| Contractual Services                 | 4,308          | 10,642           | 1,000          |
| Pub., Subs., & Dues                  | -              | 753              | 800            |
| Telephone/Internet Services          | 4,988          | 5,635            | 6,000          |
| Repair/Maintenance/Service           | 94             | 324              | 700            |
| Travel                               | 12,242         | 12,540           | 13,000         |

|                                        |                |                |                |
|----------------------------------------|----------------|----------------|----------------|
| Office Supplies                        | 1,127          | 3,014          | 2,500          |
| Uniforms/Clothing                      | 10,160         | 15,452         | 10,000         |
| Other Operating Supplies               | 3,757          | 8,276          | 10,000         |
| Gas, Oil, etc                          | 29,793         | 27,173         | 30,000         |
| Vehicle Repair/Maintenance             | 27,937         | 29,340         | 20,000         |
| Machinery & Equipment - Ammo           | 42,954         | 11,189         | 2,000          |
| Misc Equipment/Training DTF & AXON     | 11,800         | 10,691         | 30,000         |
| Police Cruisers - New Purchase         | 29,500         | 162,100        | -              |
| <b>Highways/Streets</b>                | <b>328,516</b> | <b>319,004</b> | <b>407,805</b> |
| Salaries                               | 180,640        | 180,085        | 212,000        |
| Call Out Pay                           | 640            | 851            | 800            |
| Overtime                               | 6,915          | 3,895          | 7,000          |
| Christmas Bonus                        | 500            | 400            | 500            |
| OASI (Employer's Share)                | 14,103         | 13,998         | 15,000         |
| Health Insurance                       | 43,554         | 39,673         | 68,705         |
| Retirement                             | 5,550          | 5,176          | -              |
| Workers Compensation                   | 5,276          | 5,092          | 6,000          |
| Unemployment Insurance                 | 318            | 386            | 800            |
| Junk Day/Contractual                   | -              | 100            | 5,000          |
| Telephone/Internet Services            | 1,525          | 2,273          | 2,000          |
| Equipment/Repair/Maintenance           | 3,996          | 5,659          | 15,000         |
| Equipment Rental                       | 296            | 360            | 2,000          |
| Operating Supplies                     | 206            | 545            | 1,000          |
| Clothing/Uniforms                      | 1,198          | 1,675          | 5,000          |
| Gas, Oil, Etc.                         | 8,751          | 9,946          | 12,000         |
| Motor Vehicle Parts / Repair           | 7,590          | 10,235         | 10,000         |
| Machinery/Equipment / Small Hand Tools | 2,978          | 2,006          | 5,000          |
| Vehicles/Machinery                     | 44,481         | 36,648         | 40,000         |
| <b>State Street Aid</b>                | <b>42,436</b>  | <b>42,598</b>  | <b>58,000</b>  |
| Electrical - Street Lighting           | 29,986         | 32,905         | 33,000         |
| Paving/Road Materials                  | 12,450         | 9,692          | 25,000         |
| <b>Park and Recreation</b>             | <b>32,064</b>  | <b>20,233</b>  | <b>40,500</b>  |
| Electricity                            | 2,610          | 2,840          | 3,000          |

|                                                         |                      |                      |                      |
|---------------------------------------------------------|----------------------|----------------------|----------------------|
| <i>Water/Sewer Bill/Sanit</i>                           | <i>1,329</i>         | <i>1,101</i>         | <i>2,500</i>         |
| <i>Engineering/Landscaping</i>                          | <i>-</i>             | <i>-</i>             | <i>-</i>             |
| <i>Equipment Rental</i>                                 | <i>-</i>             | <i>-</i>             | <i>-</i>             |
| <i>Repair/Maintenance - Pavillion, Bathrooms</i>        | <i>1,432</i>         | <i>882</i>           | <i>5,000</i>         |
| <i>Shoreline Repairs/Heritage Days/Christmas Parade</i> | <i>16,742</i>        | <i>13,417</i>        | <i>20,000</i>        |
| <i>Construction Contingency/Park</i>                    | <i>9,951</i>         | <i>1,993</i>         | <i>10,000</i>        |
| <b>Transfers</b>                                        | <b>-</b>             | <b>-</b>             | <b>-</b>             |
| <i>Transfer - Debt Services</i>                         | <i>-</i>             | <i>-</i>             | <i>-</i>             |
| <i>Transfer - Sanitation Fund</i>                       | <i>-</i>             | <i>-</i>             | <i>-</i>             |
| <i>Transfer - Police Special Fund</i>                   | <i>-</i>             | <i>-</i>             | <i>-</i>             |
| <b>Total Operating Expenses</b>                         | <b>1,745,605</b>     | <b>1,947,316</b>     | <b>2,053,369</b>     |
| <br><b>GAAP Change in Net Position</b>                  | <br><b>217,182</b>   | <br><b>87,533</b>    | <br><b>65,131</b>    |
| <br><b>BEGINNING AVAILABLE FUNDS</b>                    | <br><b>2,765,568</b> | <br><b>2,982,750</b> | <br><b>3,070,283</b> |
| <b>ENDING BALANCE</b>                                   | <b>2,982,750</b>     | <b>3,070,283</b>     | <b>3,135,414</b>     |

## SANITATION FUND

|                                   | Audited<br>FY 2025 | Forecast<br>FY 2026 | Budget<br>FY 2027 |
|-----------------------------------|--------------------|---------------------|-------------------|
| <b>Revenues</b>                   |                    |                     |                   |
| <i>Refuse Col/Disp Charges</i>    | 182,344            | 178,881             | 210,816           |
| <i>Transfer from General Fund</i> | -                  | -                   | -                 |
| <b>Total Operating Revenues</b>   | <b>182,344</b>     | <b>178,881</b>      | <b>210,816</b>    |
| <b>Operating Expenses</b>         |                    |                     |                   |
| <i>Contracted Services</i>        | 178,055            | 154,113             | 202,032           |
| <b>Total Operating Expenses</b>   | <b>178,055</b>     | <b>154,113</b>      | <b>202,032</b>    |
| <b>Change in Net Position</b>     | <b>4,289</b>       | <b>24,768</b>       | <b>8,784</b>      |
| <b>BEGINNING AVAILABLE FUNDS</b>  | <b>28,653</b>      | <b>32,942</b>       | <b>57,710</b>     |
| <b>ENDING BALANCE</b>             | <b>32,942</b>      | <b>57,710</b>       | <b>66,494</b>     |

## Water/Sewer Fund (GAAP Basis)

|                                 | Audited<br>FY 2025 | Forecast<br>FY 2026 | Budget<br>FY 2027 |
|---------------------------------|--------------------|---------------------|-------------------|
| <b>Operating Revenues</b>       |                    |                     |                   |
| Water Sales                     | 669,672            | 614,901             | 660,000           |
| Water Tap Fees                  | 2,700              | 982                 | 3,500             |
| Reconnect Fees                  | 4,685              | 5,312               | 5,000             |
| Installation Charges            | 1,450              | 655                 | 2,000             |
| Sewer Service Charges           | 398,377            | 368,622             | 400,000           |
| Sewer Tap Fees                  | -                  | 2,727               | 5,000             |
| Returned Check Charges          | 390                | 33                  | 500               |
| Forfeited Discounts             | 16,097             | 25,589              | 25,000            |
| Sale of Equipment               | -                  | -                   | 5,000             |
| Miscellaneous Refunds           | 326,648            | -                   | 50,000            |
| <b>Total Operating revenues</b> | <b>1,420,019</b>   | <b>1,018,821</b>    | <b>1,156,000</b>  |

### Operating Expenses

|                               |                |                |                |
|-------------------------------|----------------|----------------|----------------|
| <b>Water Treatment Plant</b>  | <b>249,908</b> | <b>218,227</b> | <b>207,341</b> |
| <i>Salary</i>                 | 44,636         | 46,152         | 50,000         |
| <i>Call Out Pay</i>           | 1,100          | 960            | 700            |
| <i>Overtime</i>               | 6,082          | 5,627          | 3,000          |
| <i>Christmas Bonus</i>        | 100            | 100            | 100            |
| <i>OASI</i>                   | 3,947          | 4,018          | 4,000          |
| <i>Health Insurance</i>       | 11,928         | 14,418         | 13,741         |
| <i>Retirement</i>             | -              | 1,576          | -              |
| <i>Workers Compensation</i>   | 4,396          | 4,243          | 5,000          |
| <i>Unemployment Insurance</i> | 70             | 61             | 100            |
| <i>Training/Education</i>     | 245            | -              | -              |
| <i>Contractual Services</i>   | 7,986          | 15,390         | 8,000          |
| <i>Electric</i>               | 9,651          | 9,351          | 9,500          |
| <i>Water</i>                  | 103,771        | 71,442         | 75,000         |
| <i>Telephone</i>              | 3,674          | 3,815          | 4,000          |

|                                          |                |                |                |
|------------------------------------------|----------------|----------------|----------------|
| <i>Chemicals/Lab</i>                     | 29,281         | 27,096         | 28,000         |
| <i>Household/Janitorial Supplies</i>     | 84             | 2,293          | 500            |
| <i>Uniforms/Clothing</i>                 | 225            | 266            | 200            |
| <i>Repair Parts - Water Plant</i>        | 5,107          | 3,943          | 2,000          |
| <i>Bad Debt Expense</i>                  | 15,383         | -              | 1,000          |
| <i>Other Fixed Charges</i>               | 2,242          | 2,512          | 2,500          |
| <i>Machinery/Equipment</i>               | -              | 4,962          | -              |
| <b>Sewer Treatment</b>                   | <b>212,533</b> | <b>210,781</b> | <b>203,341</b> |
| <i>Salaries</i>                          | 42,392         | 57,411         | 46,000         |
| <i>Call Out Pay</i>                      | 500            | 240            | 500            |
| <i>Overtime</i>                          | 4,094          | 2,379          | 3,000          |
| <i>Christmas Bonus</i>                   | 100            | 100            | 100            |
| <i>OASI</i>                              | 3,377          | 4,353          | 4,500          |
| <i>Health Insurance</i>                  | 11,928         | 14,418         | 13,741         |
| <i>Workers Compensation</i>              | 4,396          | 4,243          | 5,000          |
| <i>Retirement</i>                        | -              | 1,518          | -              |
| <i>Clothing /Uniforms</i>                | 350            | 266            | 500            |
| <i>Sewer Treatment - Bristol</i>         | 145,396        | 121,111        | 125,000        |
| <i>Other Expense</i>                     | -              | 4,742          | 5,000          |
| <b>W/S Distribution &amp; Collection</b> | <b>171,125</b> | <b>126,145</b> | <b>118,852</b> |
| <i>Salaries</i>                          | 50,905         | 56,420         | 46,800         |
| <i>Call Out Pay</i>                      | -              | -              | -              |
| <i>Overtime</i>                          | -              | 912            | -              |
| <i>Christmas Bonus</i>                   | 200            | 200            | 30             |
| <i>OASI (Employer's Share)</i>           | 3,314          | 4,403          | 4,000          |
| <i>Health Insurance</i>                  | 4,840          | 9,438          | 4,122          |
| <i>Retirement</i>                        | -              | 1,429          | -              |
| <i>Workers Compensation</i>              | 4,396          | 4,243          | 5,000          |
| <i>Unemployment Insurance</i>            | 306            | 208            | 300            |
| <i>Training/Education</i>                | -              | 131            | 1,000          |
| <i>Contractual</i>                       | -              | -              | 1,000          |
| <i>Electric</i>                          | 13,499         | 15,320         | 14,000         |
| <i>Telephone</i>                         | 3,822          | 4,516          | 4,000          |

|                                     |                |                |                |
|-------------------------------------|----------------|----------------|----------------|
| Engineering                         | -              | 4,337          | 5,000          |
| Equipment Repair/Maintenance        | 9,408          | 365            | 4,000          |
| Equipment Rental                    | 459            | 204            | 1,000          |
| Clothing/Uniforms                   | 774            | 518            | 1,000          |
| Other Operating Supplies            | 56             | 822            | 1,000          |
| Gas, Oil, etc.                      | 8,464          | 7,261          | 8,000          |
| Motor Vehicle Parts                 | 14,343         | 1,989          | 3,000          |
| Repair Parts - W/S Lines            | 55,043         | 12,694         | 14,000         |
| Land Rental - Norkfork Southern     | 655            | 736            | 900            |
| Other Fixed Charges                 | 642            | -              | 700            |
| Machinery and Equipment             | -              | -              | -              |
| <b>Administration &amp; General</b> | <b>315,889</b> | <b>315,580</b> | <b>274,222</b> |
| Salaries                            | 49,978         | 43,117         | 22,500         |
| Overtime                            | 4,118          | 1,873          | 1,200          |
| Christmas Bonus                     | 100            | 100            | 100            |
| OASI (Employer's Share)             | 4,422          | 3,450          | 4,000          |
| Health Insurance                    | 10,016         | 13,302         | 4,122          |
| Retirement                          | -              | -              | -              |
| Workers Compensation                | 1,465          | 1,414          | 2,000          |
| Unemployment Insurance              | 70             | 61             | 200            |
| Employee Education/Training         | -              | -              | 500            |
| Contractual Services                | 7,847          | 5,416          | 5,000          |
| Pub., Sub., & Dues                  | 873            | 2,852          | 2,000          |
| Auditing                            | 14,000         | 14,400         | 15,000         |
| Data Processing - Local Gov         | 21,736         | 25,365         | 25,000         |
| Office Supplies                     | 12,315         | 11,120         | 9,000          |
| Insurance                           | 28,567         | 33,436         | 30,000         |
| USDA W/S PROJ 2015 Principle        | 52,527         | 53,800         | 55,200         |
| USDA W/S PROJ 2015-16 Interest      | 64,906         | 63,700         | 62,200         |
| FHA Series 1994 Interest            | 7,859          | 7,800          | 700            |
| FHA Series 1994 Principle           | 16,477         | 16,600         | 17,500         |
| FHA Series 1996 Principle           | 5,677          | 6,000          | 6,500          |
| FHA Series 1996 Interest            | 3,167          | 2,900          | 2,500          |

|                                         |                  |                  |                  |
|-----------------------------------------|------------------|------------------|------------------|
| <i>FHA Loan 98-120 Principle</i>        | <i>2,982</i>     | <i>3,200</i>     | <i>3,500</i>     |
| <i>FHA Loan 98-120 Interest</i>         | <i>3,294</i>     | <i>3,200</i>     | <i>3,000</i>     |
| <i>Bank Service Charges</i>             | <i>3,493</i>     | <i>2,473</i>     | <i>2,500</i>     |
| <b>Subtotal Operating Expenses</b>      | <b>949,455</b>   | <b>870,733</b>   | <b>803,757</b>   |
| <b>Depreciation Expense</b>             | <b>302,205</b>   | <b>290,000</b>   | <b>290,000</b>   |
| <b>Total Operating Expenses</b>         | <b>1,251,660</b> | <b>1,160,733</b> | <b>1,093,757</b> |
| <b>Nonoperating Revenues/(Expenses)</b> |                  |                  |                  |
| <b>Interest Income</b>                  | <b>-</b>         | <b>-</b>         | <b>15,000</b>    |
| <b>Interest Expense</b>                 | <b>(79,226)</b>  | <b>(77,600)</b>  | <b>(68,400)</b>  |
| <b>Total Nonoperating Rev/(Exp)</b>     | <b>(79,226)</b>  | <b>(77,600)</b>  | <b>(53,400)</b>  |
| <b>Grants</b>                           | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| <b>Contributions</b>                    | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| <b>GAAP Change in Net Position</b>      | <b>89,133</b>    | <b>(219,512)</b> | <b>8,843</b>     |
| <b>BEGINNING AVAILABLE FUNDS</b>        | <b>4,263,526</b> | <b>4,352,659</b> | <b>4,133,146</b> |
| <b>ENDING BALANCE</b>                   | <b>4,352,659</b> | <b>4,133,146</b> | <b>4,141,990</b> |

## DEBT SERVICES FUND

|                                    | Audited<br>FY 2025 | Forecast<br>FY 2026 | Budget<br>FY 2027 |
|------------------------------------|--------------------|---------------------|-------------------|
| <b>Revenues</b>                    |                    |                     |                   |
| <i>Interest Earnings</i>           | -                  | -                   | -                 |
| <i>Due from General Fund</i>       | -                  | -                   | -                 |
| <b>Total Revenue</b>               | -                  | -                   | -                 |
| <b>Expenses</b>                    |                    |                     |                   |
| <i>TN Municipal Bond Principle</i> | -                  | -                   | -                 |
| <i>TN Municipal Bond Interest</i>  | 741                | -                   | -                 |
| <i>Bank Service Charge</i>         | -                  | -                   | -                 |
| <b>Total Expenses</b>              | 741                | -                   | -                 |
| <b>Change in Net Position</b>      | (741)              | -                   | -                 |
| <b>BEGINNING AVAILABLE FUNDS</b>   | 116,218            | 115,477             | 115,477           |
| <b>ENDING BALANCE</b>              | 115,477            | 115,477             | 115,477           |

## POLICE DRUG FUND

|                                      | Audited<br>FY 2025 | Forecast<br>FY 2026 | Budget<br>FY 2027  |
|--------------------------------------|--------------------|---------------------|--------------------|
| <b>Revenues</b>                      |                    |                     |                    |
| <i>Drug Fines/Confiscated Money</i>  | 5,310              | 957                 | 1,000              |
| <i>Confiscated Drug Money</i>        | 6,100              | 9,378               | 10,000             |
| <i>Interest Earnings</i>             | -                  | -                   | -                  |
| <b>Total Revenues</b>                | <b>11,410</b>      | <b>10,335</b>       | <b>11,000</b>      |
| <b>Expenses</b>                      |                    |                     |                    |
| <i>Repair/Maintenance</i>            | -                  | -                   | -                  |
| <i>Motor Vehicle Parts</i>           | -                  | -                   | 1,000              |
| <i>Machinery &amp; Equipment</i>     | 8,872              | 3,365               | 1,000              |
| <i>Educational Materials</i>         | 537                | 338                 | 9,800              |
| <i>Bank Charges</i>                  | 607                | 336                 | 400                |
| <b>Total Expenses</b>                | <b>10,016</b>      | <b>4,039</b>        | <b>12,200</b>      |
| <br><b>Change in Net Position</b>    | <br><b>1,394</b>   | <br><b>6,296</b>    | <br><b>(1,200)</b> |
| <br><b>BEGINNING AVAILABLE FUNDS</b> | <br><b>10,365</b>  | <br><b>11,759</b>   | <br><b>18,055</b>  |
| <b>ENDING BALANCE</b>                | <b>11,759</b>      | <b>18,055</b>       | <b>16,855</b>      |