CITY OF PARIS, TENNESSEE
DIRECTORY

July 1, 2026

ELECTED OFFICIALS

Kathy Ray, Mayor
John Etheridge, Vice Mayor
Sam Tharpe, Commissioner
Jackie Jones, Commissioner
Vickey Roberts, Commissioner

APPOINTED OFFICIALS

Kim Foster, City Manager
Liana Compton, Finance Director
Ean Reed, Interim Chief of Police
James Hinson, Fire Chief
Tony Lawrence, Parks and Recreation Director
Chris Moseley, Public Works Director
Jessica Crouch, Community Development Director
Mike Brown, Building & Codes Director
Barbara Wyrick, Human Resources Director
David Mitchell, Landfill Superintendent
Zack Braham, Animal Control Officer

COUNSEL

James Smith
Paris, Tennessee

INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Alexander Thompson Arnold, PLLC
Jackson, Tennessee

REVENUES

	Actual 7/1/2023 6/30/2024	Actual 7/1/2024 6/30/2025	Budget 7/1/2025 6/30/2026	Actual 7/1/2025 1/31/2026 (7 months)	Proposed Budget 7/1/2026 6/30/2027
I. General Fund					
31110 Property Tax-Current	$1,820,880	$1,772,753	$1,800,000	$930,937	$2,185,000
31210 Property Tax-Delinquent	49,929	41,535	50,000	19,918	50,000
31219 Property Tax-Chancery Court	10,839	9,357	10,000	7,108	10,000
31300 Interest & Penalty-Property Tax	12,640	9,628	10,000	3,116	10,000
31510 In Lieu of Taxes-BPU	740,676	756,762	700,000	302,059	830,000
31600 Local Option Sales Tax	6,505,044	6,420,598	6,500,000	3,997,386	7,540,000
31710 Wholesale Beer Tax	523,537	485,226	500,000	285,639	450,000
31720 Wholesale Liquor Tax	400,455	373,877	380,000	219,639	350,000
31800 Business Tax	504,605	525,919	450,000	69,934	500,000
31912 CATV Franchise Fee	118,033	104,646	100,000	48,400	100,000
31920 Hotel-Motel Occupancy Tax	141,576	219,084	200,000	137,167	225,000
Total Local Taxes	***$10,828,214***	***$10,719,385***	***$10,700,000***	***$6,021,303***	***$12,250,000***
Licenses & Permits					
32210 Beer Licenses	$11,500	$11,700	$12,000	$11,050	$12,500
32300 Privilege Licenses	2,838	3,131	2,000	1,610	2,500
32600 Building Permits	18,654	35,296	30,000	23,053	35,000
32740 Loading Zone Permits	250	250	250	0	250
Total Licenses & Permits	***$33,242***	***$50,377***	***$44,250***	***$35,713***	***$50,250***
Intergovernmental Revenue					
33183 2025 911 Incentive Grant	$0	$0	$300,000	$300,000	$0
33185 2024 CDBG - Boardwalk	0	31,980	181,000	0	747,000
33186 2022 Multimodal Grant	50,607	7,938	800,000	4,410	700,000
33187 2023 Placemaker Grant	0	11,806		0	0
33188 ARPA/TDEC-WII	70,791	223,410	1,675,000	280,558	1,100,000
33189 2020 Multimodal Access Grant	31,141	7,576	625,000	2,446	1,397,000
33192 PHA & Wesley Police Reimbursement	1,052	1,127	1,000	0	0
33194 Best Friends Grant - Animal Shelter	0	39,000	24,000	25,250	0
33195 TN Hwy Safety Grant	4,999	4,786	25,000	9,969	16,000
33196 PEP Misc Grants	3,000	3,000	1,000	0	3,000
33197 USDA Grant - Community Facilities	0	36,000	0	0	0
33199 Police Vest Grant	0	1,314	3,000	0	3,500
33200 VCIF Grant - Police	76,344	8,750	0	0	0
33201 SRO State Support Grant	75,000	225,000	225,000	225,800	225,000
33202 Litter Grant (PD)	2,346	0	5,000	0	0
33203 TLEA Recruitment Grant	0	10,000	26,500	87,000	28,000
33204 TEMA Grant - Warning Sirens	0	0	197,000	0	197,000
33210 BRAG	0	9,788	0	3,222	40,000
33222 HOME Grant	287,602	131,777	0	0	0
33310 In Lieu of Taxes-PHA	39,057	46,827	45,000	0	50,000
33320 In Lieu of Taxes-TVA	126,423	125,327	125,000	72,458	135,000
33321 TVA Impact Payment	0	242,569	242,500	270,210	270,000
33340 In Lieu of Taxes - Wesley	251	251	250	251	250
33400 FEMA Storm Recovery Grant	39,233	0	0	0	0
33433 Downtown Improvement Grant	28,869	10,763	0	1,831	0
33434 CLG Grant - Heritage Cntr / PAA	0	0	24,660	25,000	0
33439 BAP - ABC / NWTDD	2,750	2,000	5,000	0	2,500
33449 2022 TA Grant-Intersection Upgrade	0	0	25,000	0	0
33490 2018 STBG - Signal Replacement	9,300	5,580	465,000	7,618	760,000
33491 BRZ - Rison St Bridge	0	2,640	515,000	0	1,100,000
33510 State Sales Tax	1,272,227	1,306,992	1,320,000	776,734	1,370,000
33520 State Income Tax	955	10	0	10	0
33530 State Beer Tax	4,534	4,342	4,500	2,242	4,500
33540 State Mixed Drink Tax	58,102	59,160	60,000	36,135	60,000
33550 State Gasoline & Motor Fuel Tax	278,410	278,350	285,000	166,365	285,000
33553 State Gas Tax - 1989	28,937	28,998	30,000	17,350	30,000
33554 State Gas Tax - 3 cent	53,432	53,545	55,000	32,036	55,000
33558 Transportation Modernization Act	1,218	4,529	4,000	3,334	5,000
33570 State Excise Tax	107,627	122,970	120,000	0	125,000
33580 State Special Petroleum Tax	18,882	18,831	19,000	10,942	19,000
33590 State Sports Betting	19,607	23,158	20,000	10,274	25,000
Total Intergovernmental Revenue	***$2,692,696***	***$3,090,094***	***$7,453,410***	***$2,371,445***	***$8,752,750***

	Actual 7/1/2023 6/30/2024	Actual 7/1/2024 6/30/2025	Budget 7/1/2025 6/30/2026	Actual 7/1/2025 1/31/2026 (7 months)	Proposed Budget 7/1/2026 6/30/2027
Charges for Services					
34120 Fees and Commissions	$51,369	$52,112	$50,000	$6,952	$50,000
34189 MS4 Fees	204,901	225,887	230,000	121,319	230,000
34190 Fire Call Report Fees	0	0	0	0	0
34220 Rural Fire Call Fees	4,665	16,003	4,500	5,116	5,000
34230 Police Officers Court Fees	72,588	69,490	70,000	25,155	65,000
34234 Sex Offender Registration	1,500	1,600	1,500	450	1,500
34235 ESN 122 Membership Fees	135,640	128,630	135,000	175,950	150,000
34236 Traffic School Fees	12,060	10,490	12,000	4,446	10,000
34240 Accident Report Charges	881	780	700	465	700
34245 Alarm Registration Fees	6,275	7,000	6,000	3,600	6,000
34250 Plans Review Fees		0	12,000	0	0
34311 Street Repair Charges	41,684	48,068	40,000	23,218	40,000
34340 Demolition / Property Maintenance Fees	4,007	3,910	5,000	12,340	8,000
34720 Eiffel Tower Pool - Admissions	63,696	70,480	65,000	37,996	70,000
34725 Eiffel Tower Pool - Concessions	12,174	12,994	14,000	7,893	15,000
34726 Eiffel Tower Pool - Swim Lessons	385	910	500	315	500
34730 Eiffel Tower Pool - Parties	4,850	4,617	4,800	1,130	4,000
34731 SplashPad -Admissions	17,678	16,575	15,000	9,556	20,000
34732 SplashPad -Concessions	3,788	4,624	4,000	2,633	4,500
34733 SplashPad -Parties/Rentals	16,350	14,460	15,000	2,401	15,000
34740 Parks & Recreation Charges	15,757	19,197	14,000	10,863	15,000
34741 PHCBL Admissions	16,014	15,296	15,000	8,637	10,000
34743 PHCBL Sponsor Fees	7,200	5,685	6,000	6,900	6,000
34744 PHCBL Registration Fees	13,844	13,125	13,000	13,275	10,000
34745 Parks Special Events	0	0	0	0	0
34750 Civic Center Miscellaneous	47	315	100	86	100
34754 Parks Sale of Merchandise	301	1,858	700	731	800
34755 Civic Center-Sale of Merchandise	259	36	50	12	50
34760 Civic Center-Memberships/Admissions	24,421	24,278	24,500	14,622	24,500
34761 Civic Center-Memberships/Non-Resident	22,724	24,459	23,000	11,720	23,000
34762 Civic Center-Daily Admission Full	367	166	400	126	300
34763 Civic Center-Daily Admission Pool	6,610	6,482	6,000	2,963	6,000
34764 Civic Center-Daily Admission Gym	11,995	12,824	12,000	7,458	14,000
34765 Civic Center-Daily Admission Track	371	719	500	247	500
34766 Civic Center-Daily Admission Fitness	3,549	3,603	3,500	2,004	4,000
34775 Civic Center-Program Fees	34,521	38,353	30,000	22,256	35,000
34777 Civic Center-Life Guard Classes	4,383	5,080	1,000	387	1,000
34780 Civic Center-Swim Lessons	480	0	300	0	0
34781 Civic Center-Pool Parties	5,155	6,415	5,000	3,400	5,500
34790 Civic Center-Meeting Room Rental	4,968	5,377	4,500	5,787	5,000
34900 KPAC-Admissions	37,989	43,536	35,000	18,624	30,000
34901 KPAC-Venue Ticket Sales	57,896	38,612	20,000	26,307	30,000
34905 KPAC-Rental	5,702	4,034	5,000	3,058	5,000
Total Charges for Services	***$929,044***	***$958,080***	***$904,550***	***$600,398***	***$920,950***

Fines, Forfeitures, & Penalties					
35110 City Court Fines & Forfeitures	$73,507	$38,786	$50,000	$16,383	$40,000
35120 Parking Fines	2,059	448	500	98	500
35130 Shelter Fees	15,040	21,011	25,000	22,828	35,000
35140 Animal Control Deposit	11,706	975	500	10,763	15,000
35150 Vicious Dog Registration	0	45	0	0	0
Total Fines, Forfeitures & Penalties	***$102,312***	***$61,265***	***$76,000***	***$50,072***	***$90,500***

		Actual 7/1/2023 6/30/2024	Actual 7/1/2024 6/30/2025	Budget 7/1/2025 6/30/2026	Actual 7/1/2025 1/31/2026 (7 months)	Proposed Budget 7/1/2026 6/30/2027
	Other Revenues					
36100	Interest Income	$460,542	$391,504	$576,250	$443,624	$163,000
36213	E911 Reimbursement	184,668	203,761	191,500	113,205	187,076
36214	Central Dispatch Reimb - Henry Co	0	0	0	0	429,698
36218	Rent - Billboard (LAMAR)	2,167	2,000	2,000	1,000	2,000
36330	Sale of Assets	100,790	27,515	190,000	5,560	190,000
36340	Sale of Cemetery Lots	28,200	34,450	30,000	14,500	30,000
36350	Insurance Proceeds	122,937	43,458	30,000	37,138	40,000
36413	EMS Dispatch Fees	38,250	38,250	10,000	0	0
36417	AMR Dispatch Fees	25,000	73,581	74,500	0	81,847
36418	Central Dispatch Processing Fee - 911	10,000	0	10,000	10,000	10,000
36419	DPA Administrative Contribution	20,000	0	0	0	0
36420	P-HC Industrial Committee Reimbursement	192,943	196,002	196,750	116,882	201,248
36430	Chamber Reimbursement for Payroll			0	39,105	130,055
36453	In Lieu of Taxes - BPU Sewer Fund	43,712	0	45,000	44,885	45,000
36720	Donations - General Administration	0	7,245	0	0	0
36721	Donations - Police Dept	3,000	6,500	0	3,000	0
36722	Donations - Fire Dept	90	10	0	0	0
36723	Donations - Parks	3,500	4,500	4,000	7,742	4,000
36724	Donations - Civic Ctr / KPAC	1,850	800	0	250	0
36725	Donations - Animal Shelter	4,977	48,917	4,000	11,819	5,000
36726	Contribution from HC - Rabbies	0	0	0	0	16,000
36900	Other Revenue	38,867	20,560	20,000	19,888	20,000
36911	Proceeds from Interim Financing	0	10,000,000	10,000,000	0	2,000,000
36999	Salary Supplements	37,600	54,400	36,000	0	51,684
38999	Discounts Taken	1,836	945	1,500	859	1,000
	Total Other Revenue	***$1,320,929***	***$11,154,398***	***$11,421,500***	***$869,457***	***$3,607,608***
	Total Local Taxes	*$10,828,214*	*$10,719,385*	*$10,700,000*	*$6,021,303*	*$12,250,000*
	Total Licenses & Permits	*33,242*	*50,377*	*44,250*	*35,713*	*50,250*
	Total Intergovernmental Revenue	*2,692,696*	*3,090,094*	*7,453,410*	*2,371,445*	*8,752,750*
	Total Charges For Services	*929,044*	*958,080*	*904,550*	*600,398*	*920,950*
	Total Fines, Forfeitures, & Penalties	*102,312*	*61,265*	*76,000*	*50,072*	*90,500*
	Total Other Revenues	*1,320,929*	*11,154,398*	*11,421,500*	*869,457*	*3,607,608*
	Total General Fund Revenues	***$15,906,437***	***$26,033,599***	***$30,599,710***	***$9,948,388***	***$25,672,058***
	II. Drug Fund					
34231	Drug Fines	$16,294	$16,083	$14,000	$7,470	$13,000
34232	Other Revenue	28,696	44,501	45,000	6,265	25,000
36100	Interest Income	38	31	40	17	40
36720	Donations	0	0	0	0	0
38999	Discounts Taken	0	0	0	0	0
	Total Drug Fund Revenues	***$45,028***	***$60,615***	***$59,040***	***$13,752***	***$38,040***
	III. Sanitation & Disposal					
34410	Sanitation Collection Charges-BPU	$1,155,974	$1,368,800	$1,400,000	$824,979	$1,450,000
34425	Solid Waste Disposal-Transfer Station	504,105	782,165	750,000	452,029	770,000
36330	Sale of Assets	0	0	0	95,000	0
36350	Insurance Proceeds	0	0	0	3,094	0
36900	Other Revenue	1,370	3,123	1,500	0	2,000
36910	Proceeds frm County - Track Loader	29,900	29,901	29,900	0	0
38999	Discounts Taken	79	81	100	52	100
	Total Sanitation Revenues	***$1,691,428***	***$2,184,070***	***$2,181,500***	***$1,375,154***	***$2,222,100***
	IV. Landfill					
34420	Gate Receipts-Brush	181,137	165,545	200,000	111,338	200,000
34421	County Share Operating Expenses	29,327	59,777	35,000	16,914	68,000
34422	Gate Receipts - Tires	7,028	8,609	8,000	3,657	6,000
36210	Rental Income	40,000	40,000	40,000	0	60,000
36350	Insurance Proceeds	0	0	0	0	0
36900	Other Revenue	2,331	41,553	2,000	1,281	2,000
38999	Discounts Taken	71	23	50	14	50
	Total Landfill Revenues	***$259,894***	***$315,507***	***$285,050***	***$133,204***	***$336,050***
	V. Cemetery Trust Fund					
36100	Interest Income	$3,743	$9,358	$9,500	$6,607	$9,500
36900	Other Revenue	0	0	0	0	0
	Total Cemetery Trust Fund	***$3,743***	***$9,358***	***$9,500***	***$6,607***	***$9,500***
	TOTAL REVENUES - ALL FUNDS	***$17,906,530***	***$28,603,149***	***$33,134,800***	***$11,477,105***	***$28,277,748***

EXPENDITURES

I. General Fund	Actual 7/1/2023 6/30/2024	Actual 7/1/2024 6/30/2025	Budget 7/1/2025 6/30/2026	Actual 7/1/2025 1/31/2026 (7 months)	Proposed Budget 7/1/2026 6/30/2027
General Government					
Grants & Donations	$187,928	$188,090	$209,000	$175,384	$411,100
General Administration	528,985	673,675	719,500	434,056	845,289
Economic Development	187,842	198,869	200,371	116,276	206,930
Chamber of Commerce	0	0	0	49,662	129,868
General Elections	0	0	0	0	0
Financial Administration	354,395	363,522	367,878	224,557	397,489
City Hall	110,719	84,346	65,285	40,292	65,733
Total General Government	***$1,369,869***	***$1,508,502***	***$1,562,034***	***$1,040,227***	***$2,056,410***
Public Safety					
Police Department	$2,777,403	$2,796,563	$2,997,899	$1,634,045	$3,089,798
Downtown Parking	0	0	0	0	0
Central Dispatch	810,743	855,968	1,130,104	642,043	1,232,158
Fire Department	2,115,085	2,196,709	2,196,532	1,262,190	2,451,903
Building Inspection	227,844	243,100	261,459	137,385	314,519
Stormwater Management	131,355	111,527	674,233	613,194	118,281
Total Public Safety	***$6,062,430***	***$6,203,867***	***$7,260,227***	***$4,288,857***	***$7,206,660***
Public Works					
Street Maintenance	$1,762,307	$1,844,347	$1,936,893	$1,113,559	$2,028,579
State Street Aid	1,687,250	1,842,899	1,715,000	1,179,733	1,753,000
Street Lighting	128,305	143,913	129,300	98,848	166,000
City Garage	317,183	302,826	322,945	180,838	325,868
Cemetery Maintenance	86,860	81,902	83,448	48,060	83,448
Total Public Works	***$3,981,905***	***$4,215,887***	***$4,187,586***	***$2,621,038***	***$4,356,895***
Health, Culture & Recreation					
Health & Animal Control	$282,580	$247,917	$258,931	$218,147	$325,007
Civic Center	685,352	681,009	866,806	381,312	835,586
Parks & Recreation	1,378,933	1,359,793	1,407,825	895,588	1,348,168
Library	196,096	207,862	212,019	141,346	218,380
Total Health, Culture & Recreation	***$2,542,961***	***$2,496,581***	***$2,745,581***	***$1,636,393***	***$2,727,140***
Other					
Community Development	1,791,486	1,429,542	14,359,210	758,739	15,532,650
Debt Service	281,866	261,854	745,650	293,555	672,481
Total Other	***$2,073,352***	***$1,691,396***	***$15,104,860***	***$1,052,294***	***$16,205,131***
TOTAL GENERAL FUND	***$16,030,517***	***$16,116,233***	***$30,860,288***	***$10,638,809***	***$32,552,237***
II. Drug Fund					
Total Drug Fund	***$22,907***	***$58,654***	***$42,000***	***$14,793***	***$34,200***
III. Sanitation					
Sanitation	$1,216,428	$1,303,176	$1,523,292	$948,944	$1,448,116
Contractual Services (City Only)	805,492	931,281	925,000	537,631	960,000
Total Sanitation Fund	***$2,021,920***	***$2,234,457***	***$2,448,292***	***$1,486,575***	***$2,408,116***
IV. Landfill					
Total Landfill	**301,317**	**227,385**	**243,150**	**119,152**	**353,163**
V. Cemetery Trust Fund					
Total Cemetery Trust Fund	**0**	**9,400**	**22,200**	**4,800**	**16,000**
Total Expenditures-All Funds	***$18,376,661***	***$18,646,129***	***$33,615,930***	***$12,264,129***	***$35,363,716***

FY 2027 Capital Purchases
General Fund

Department	Item	Proposed Cost	Revenue Offset
General Administration	None	0	
City Hall	None	0	
Finance	None	0	
Total		**$0**	**0**
Police	Patrol Cars (2) With Upfit	116,000	
Emergency Comm	None	0	
Total		**$116,000**	**$0**
Fire	AED (2)	4,800	
	EV Supression Nozzle	2,900	
	K-12 Rotary Saw	2,400	
	1.75 Attack Hose (8)	1,500	
	Shipping Costs	400	
Total		**$12,000**	**$0**
Building Codes	None	0	
Stormwater / Drainage	None	0	
Total		**$0**	**$0**
Street Maintenance (SSA)	Brine Tank	23,000	
	Crew Trucks with Upfit (2)	130,000	
	New Gas Pumps	25,000	
Garage	Maverick Tire Changer	35,000	
Total		**$213,000**	**$0**
Health & Animal Control	Truck	42,500	
	Bed Cap	3,000	
	Animal Control Box	1,412	
Total		**$46,912**	**$0**
Civic Center	Fitness Upgrade Weight Room	22,500	
	Floor Scrubber	7,500	
KPAC	White Screen Backdrop	7,000	
Total		**$37,000**	**$0**
Parks & Recreation	Paving large pavilion ET park	5,000	
	Scoreboards for 3 fields at McNeil	7,500	
	HC Little League Batting Roof Cage	8,000	
	Work Truck - Gary Paschall	50,000	
	Ogburn Paving/Retaining Wall	12,000	
	Portable Power Washer	4,000	
		86,500	**$0**
Community Development	2020 Multimodal Access Grant	1,470,000	1,397,000
	2022 Multimodal Access Grant	780,000	700,000
	TEMA Grant for Warning Sirens	225,150	197,000
	2024 CDBG - Boardwalk at E.T. Park	839,000	747,000
	Rison St. Bridge	1,100,000	1,100,000
	2022 TA - Fairgrounds Rd	25,000	0
	Fire Station #1 Project	6,850,000	6,850,000
	STBG - Downtown Signal Replacement	855,000	760,000
	ARPA/TDEC-WII	1,200,000	1,100,000
	Municipal Building Project	2,000,000	2,000,000
Total		**15,344,150**	**14,851,000**
GENERAL FUND TOTAL		**15,855,562**	**14,851,000**

FY 2027 Capital Purchases
Other Funds

Department	Item	Proposed Cost	Revenue Offset
Drug Fund	None	0	
TOTAL DRUG FUND		**$0**	**$0**

Department	Item	Proposed Cost	Revenue Offset
Sanitation	Pole Barn	70,000	
	Dumpsters	30,000	
Total		**$100,000**	**$0**
Landfill	Crew Cab 4x4 Truck	66,000	
Total		**$66,000**	**$0**
TOTAL SOLID WASTE		**$166,000**	**$0**

Department	Item	Proposed Cost	Revenue Offset
Cemetery Trust	Paving in Hillcrest & Greenwood	16,000	0
TOTAL CEMETERY FUND		**$16,000**	**$0**

TOTAL ALL FUNDS		**$16,037,562**	**$14,851,000**

FUND BALANCE

GENERAL FUND	Actual 7/1/2023 6/30/2024	Actual 7/1/2024 6/30/2025	Budget 7/1/2025 6/30/2026	Proposed Budget 7/1/2026 6/30/2027
Revenues	$15,906,437	$26,033,599	$30,599,710	$25,672,058
Expenditures	16,030,517	16,116,233	30,860,288	32,552,237
Revenue Surplus (Deficit)	-124,080	9,917,366	-260,578	-6,880,179
Beginning Balance - July 1	8,654,044	8,716,343	18,633,709	18,373,131
Prior Period Adjustment	186,379			
Ending Fund Balance - June 30	*$8,716,343*	*$18,633,709*	*$18,373,131*	*$11,492,952*
DRUG FUND				
Total Revenue	45,028	60,615	59,040	38,040
Total Expenditures	22,907	58,654	42,000	34,200
Revenue Surplus (Deficit)	22,121	1,961	17,040	3,840
Beginning Balance - July 1	*$176,807*	*$198,928*	*$200,889*	*$217,929*
Ending Fund Balance - June 30	*$198,928*	*$200,889*	*$217,929*	*$221,769*
SANITATION FUND				
Total Revenue	1,691,428	2,184,070	2,181,500	2,222,100
Total Expenditures	2,021,920	2,234,457	2,448,292	2,408,116
Revenue Surplus (Deficit)	-330,492	-50,387	-266,792	-186,016
Beginning Balance - July 1	*$3,595,855*	*$3,265,363*	*$3,320,294*	*$3,053,502*
Prior Period Adjustment		*$105,318*		
Ending Fund Balance - June 30	*$3,265,363*	*$3,320,294*	*$3,053,502*	*$2,867,485*
LANDFILL FUND				
Total Revenue	259,894	315,507	285,050	336,050
Total Expenditures	301,317	227,385	243,150	353,163
Revenue Surplus (Deficit)	-41,423	88,122	41,900	-17,113
Beginning Balance - July 1	*$318,660*	*$277,237*	*$365,359*	*$407,259*
Prior Period Adjustment				
Ending Fund Balance - June 30	*$277,237*	*$365,359*	*$407,259*	*$390,146*
CEMETERY TRUST FUND				
Total Revenue	3,743	9,358	9,500	9,500
Total Expenditures	0	9,400	22,200	16,000
Revenue Surplus (Deficit)	3,743	-42	-12,700	-6,500
Beginning Balance - July 1	*$345,301*	*$349,044*	*$349,002*	*$336,302*
Ending Fund Balance - June 30	*$349,044*	*$349,002*	*$336,302*	*$329,802*

GRANTS & DONATIONS

110-41120

GENERAL FUND	Actual 7/1/2023 6/30/2024	Actual 7/1/2024 6/30/2025	Budget 7/1/2025 6/30/2026	Actual 7/1/2025 1/31/2026 (7 months)	Proposed Budget 7/1/2026 6/30/2027
720 TN Rehabilitation Center	$0	$0	$0	$0	$0
722 Chamber of Commerce Dues	6,025	6,025	6,025	6,025	6,025
723 Veterans Service Officer	4,700	4,700	4,700	0	4,700
727 Henry County Fair Association	9,000	9,000	9,000	0	9,000
729 Henry County Rescue Squad	3,000	3,000	3,000	0	3,000
731 Property Reappraisal	0	0	20,000	18,584	0
732 P-HC Industrial Committee	75,000	75,000	75,000	75,000	275,000
734 Paris Henry Co. Arts Council	5,000	5,000	5,000	10,000	5,000
735 P-HC Chamber Support	20,750	20,750	20,750	20,750	41,500
742 P-HC Heritage Center	10,000	10,000	10,000	0	10,000
743 West TN River Basin	10,475	10,475	10,475	10,475	6,825
747 Downtown Paris Association	12,500	12,500	12,500	12,500	15,000
751 Paris Academy Association	5,000	5,000	5,000	5,000	5,000
755 PHC Volunteer Center	6,050	6,050	6,050	6,050	6,050
756 County Genealogy Room	9,428	9,590	10,500	0	13,000
757 Carl Perkins Exchange Club	11,000	11,000	11,000	11,000	11,000
TOTAL GRANTS & DONATIONS	***$187,928***	***$188,090***	***$209,000***	***$175,384***	***$411,100***

GENERAL ADMINISTRATION
110-41320

GENERAL FUND		Actual 7/1/2023 6/30/2024	Actual 7/1/2024 6/30/2025	Budget 7/1/2025 6/30/2026	Actual 7/1/2025 1/31/2026 (7 months)	Proposed Budget 7/1/2026 6/30/2027
Personnel Services						
111	Salaries - Regular	$310,035	$381,332	$392,406	$224,822	$401,384
112	Salaries - OT	$0	$0	$0	$0	$0
	Subtotal	***$310,035***	***$381,332***	***$392,406***	***$224,822***	***$401,384***
Employer Contributions						
141	OASI	$21,667	$27,048	$30,019	$16,213	$30,706
142	Health & Life Insurance	57,369	52,235	54,500	24,169	45,801
143	Retirement	15,531	16,622	16,700	9,411	17,348
146	Worker's Compensation	596	841	900	760	750
148	Employee Education	0	0	0	750	0
	Subtotal	***$95,163***	***$96,746***	***$102,119***	***$51,303***	***$94,605***
Contractual Services						
221	Printing, Stationery, Etc.	280	0	200	0	200
231	Publication of Legal Services	1,271	1,654	1,500	1,171	1,500
233	Subscriptions	108	0	2,200	48	2,250
235	Memberships & Registration Fees	12,175	10,406	15,000	12,419	19,000
245	Telephone & Fax	3,030	4,907	3,500	2,623	4,500
250	IT Services	43,392	94,362	126,000	86,663	140,000
252	City Attorney Retainer	30,000	42,000	42,000	24,500	54,000
259	Other Legal Services	200	113	500	200	500
261	Rep & Maint - Motor Vehicles	0	0	500	24	500
283	Travel & Entertainment	8,939	8,028	10,000	6,016	11,000
288	Employee Recognition	385	243	500	366	500
293	Recording Documents	27	542	300	87	300
299	Sundry Contractual Services	0	210	200	3,920	89,200
	Subtotal	***$99,807***	***$162,465***	***$202,400***	***$138,037***	***$323,450***
Supplies						
310	Office Supplies	$1,757	$7,581	$4,500	$6,343	$4,500
326	Clothing & Uniforms	405	484	625	535	625
328	Books & Educational Supplies	0	0	0	56	0
329	Other Operating Supplies	7,370	5,708	8,000	4,224	9,225
331	Gas, Oil, & Diesel Fuel	3,333	13,141	3,000	1,122	3,000
	Subtotal	***$12,865***	***$26,914***	***$16,125***	***$12,280***	***$17,350***
Insurance & Fixed Charges						
511	Building Insurance	$436	$1,549	$1,650	$3,123	$3,200
512	Vehicle Insurance	381	693	800	728	800
513	Liability Insurance	9,626	3,284	3,300	3,763	3,800
530	Lease Rental Fees	672	692	700	0	700
	Subtotal	***$11,115***	***$6,218***	***$6,450***	***$7,614***	***$8,500***
Capital Expenditures						
941	General Purpose Equipment	$0	$0	$0	$0	$0
	Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***
TOTAL GENERAL ADMINISTRATION		***$528,985***	***$673,675***	***$719,500***	***$434,056***	***$845,289***

ECONOMIC DEVELOPMENT 110-41350						
	GENERAL FUND	**Actual 7/1/2023 6/30/2024**	**Actual 7/1/2024 6/30/2025**	**Budget 7/1/2025 6/30/2026**	**Actual 7/1/2025 1/31/2026 (7 months)**	**Proposed Budget 7/1/2026 6/30/2027**
	Personnel Services					
111	Salaries - Regular	$163,035	$172,974	$173,963	$100,853	$179,263
	Subtotal	***$163,035***	***$172,974***	***$173,963***	***$100,853***	***$179,263***
	Employer Contributions					
141	OASI	$12,258	$12,940	$13,308	$7,598	$13,714
142	Health & Life Insurance	6,740	6,962	7,100	4,137	7,687
143	Retirement	5,208	5,495	5,400	3,227	5,817
146	Workers Compensation	601	498	600	461	450
	Subtotal	***$24,807***	***$25,895***	***$26,408***	***$15,423***	***$27,668***
	Contractual Services					
299	Sundry Contractual Services	$0	$0	$0	$0	$0
	Subtotal	**$0**	**$0**	**$0**	**$0**	**$0**
	TOTAL ECONOMIC DEVELOPMENT	***$187,842***	***$198,869***	***$200,371***	***$116,276***	***$206,930***

CHAMBER OF COMMERCE

110-41360

GENERAL FUND		Actual 7/1/2023 6/30/2024	Actual 7/1/2024 6/30/2025	Budget 7/1/2025 6/30/2026	Actual 7/1/2025 1/31/2026 (7 months)	Proposed Budget 7/1/2026 6/30/2027
Personnel Services						
111	Salaries - Regular	$0	$0	$0	$43,657	$111,025
	Subtotal	***$0***	***$0***	***$0***	***$43,657***	***$111,025***
Employer Contributions						
141	OASI	$0	$0	$0	$3,298	$8,493
142	Health & Life Insurance	0	0	0	1,470	6,323
143	Retirement	0	0	0	1,237	3,737
146	Workers Compensation	0	0	0		290
	Subtotal	***$0***	***$0***	***$0***	***$6,005***	***$18,843***
TOTAL CHAMBER OF COMMERCE		***$0***	***$0***	***$0***	***$49,662***	***$129,868***

ELECTIONS
110-41430

GENERAL FUND		Actual 7/1/2023 6/30/2024	Actual 7/1/2024 6/30/2025	Budget 7/1/2025 6/30/2026	Actual 7/1/2025 1/31/2026 (7 months)	Proposed Budget 7/1/2026 6/30/2027
	Personnel Services					
161	Board & Committee Per Diem	$0	$0	$0	$0	$0
	Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***
	TOTAL ELECTIONS	***$0***	***$0***	***$0***	***$0***	***$0***

FINANCIAL ADMINISTRATION
110-41500

	GENERAL FUND	Actual 7/1/2023 6/30/2024	Actual 7/1/2024 6/30/2025	Budget 7/1/2025 6/30/2026	Actual 7/1/2025 1/31/2026 (7 months)	Proposed Budget 7/1/2026 6/30/2027
	Personnel Services					
111	Salaries - Regular	$204,744	$203,518	$211,684	$123,728	$224,993
112	Salaries - OT	$174	$34	$0	$0	$0
	Subtotal	***$204,918***	***$203,552***	***$211,684***	***$123,728***	***$224,993***
	Employer Contributions					
141	OASI	$15,085	$14,783	$16,194	$8,919	$17,212
142	Health & Life Insurance	23,926	27,746	27,750	20,327	42,259
143	Retirement	8,923	8,078	7,900	4,702	8,750
146	Worker's Compensation	319	286	300	259	250
147	Unemployment Insurance	0	0	0	3,900	0
148	Employee Education	1,305	-605	0	-220	0
	Subtotal	***$49,558***	***$50,288***	***$52,144***	***$37,887***	***$68,471***
	Contractual Services					
211	Postage & Box Rent	$7,329	$9,504	$7,000	$4,739	$8,000
221	Printing, Stationery, Etc.	1,667	2,022	2,000	591	2,000
235	Memberships & Registration Fees	724	1,870	1,700	550	1,000
245	Telephone & Fax	475	515	300	388	500
250	Credit Card Fees	0	0	100	-70	100
253	Accounting & Audit Services	42,925	41,700	41,700	39,800	46,800
255	Data Processing Services	22,958	41,698	29,000	3,598	34,000
283	Travel & Entertainment	1,173	3,292	3,000	1,817	2,500
288	Employee Recognition	148	172	200	150	225
299	Sundry Contractual Services	363	288	400	243	300
	Subtotal	***$77,762***	***$101,061***	***$85,400***	***$51,806***	***$95,425***
	Supplies					
310	Office Supplies	$6,296	$5,023	$7,500	$7,974	$5,000
326	Clothing & Uniforms	500	541	550	515	500
329	Other Operating Supplies	406	0	500	23	500
	Subtotal	***$7,202***	***$5,564***	***$8,550***	***$8,512***	***$6,000***
	Insurance & Fixed Charges					
513	Liability Insurance	$2,930	$2,581	$2,600	$2,624	$2,600
	Subtotal	***$2,930***	***$2,581***	***$2,600***	***$2,624***	***$2,600***
	Grants & Donations					
741	Tax Refunds	$12,025	$476	$0	$0	$0
	Subtotal	***$12,025***	***$476***	***$0***	***$0***	***$0***
	Capital Expenditures					
941	General Purpose Equipment	$0	$0	$7,500	$0	$0
	Subtotal	***$0***	***$0***	***$7,500***	***$0***	***$0***
	TOTAL FINANCIAL ADMINISTRATION	***$354,395***	***$363,522***	***$367,878***	***$224,557***	***$397,489***

CITY HALL
110-41810

GENERAL FUND		Actual 7/1/2023 6/30/2024	Actual 7/1/2024 6/30/2025	Budget 7/1/2025 6/30/2026	Actual 7/1/2025 1/31/2026 (7 months)	Proposed Budget 7/1/2026 6/30/2027
	Personnel Services					
111	Salaries - Regular	$38,340	$25,298	$10,204	$5,958	$10,521
112	Salaries -Over Time	0	0	0	40	0
	Subtotal	***$38,340***	***$25,298***	***$10,204***	***$5,998***	***$10,521***
	Employer Contributions					
141	OASI	$2,459	$1,622	$781	$386	$805
142	Health & Life Insurance	16,552	8,583	50	20	35
143	Retirement	1,218	799	400	190	337
146	Worker's Compensation	1,374	1,465	400	332	320
	Subtotal	***$21,603***	***$12,469***	***$1,631***	***$928***	***$1,497***
	Contractual Services					
241	Electric	$24,130	$25,068	$26,000	$14,924	$26,000
242	Water / Sewer	204	250	200	161	200
244	Gas	1,588	2,379	3,000	1,842	3,000
261	Repair & Maintenance - Motor Vehicle	184	200	500	430	500
265	Repair & Maintenance - Grounds	489	224	250	0	250
266	Repair & Maintenance - Buildings	622	16	1,000	0	1,000
267	Repair & Maintenance - Plumb/Heat/Elec	7,946	2,376	5,000	3,213	5,000
299	Sundry Contractual Services	340	340	300	130	300
	Subtotal	***$35,503***	***$30,853***	***$36,250***	***$20,700***	***$36,250***
	Supplies					
324	Household & Janitorial	$8,371	$7,872	$8,500	$3,905	$8,000
326	Clothing & Uniforms	8	84	100	0	0
329	Other Operating Supplies	115	90	200	0	200
341	Small Tools	0	0	200	0	200
	Subtotal	***$8,494***	***$8,046***	***$9,000***	***$3,905***	***$8,400***
	Insurance & Fixed Charges					
511	Building Insurance	$5,876	$6,846	$7,300	$8,221	$8,500
512	Vehicle Insurance	$200	$632	$250	$199	$215
513	Liability Insurance	$703	$202	$650	$341	$350
	Subtotal	***$6,779***	***$7,680***	***$8,200***	***$8,761***	***$9,065***
	Capital Expenditures					
941	General Purpose Equipment	$0	$0	$0	$0	$0
	Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***
	TOTAL CITY HALL	***$110,719***	***$84,346***	***$65,285***	***$40,292***	***$65,733***

POLICE DEPARTMENT						
110-42100						
	GENERAL FUND	Actual 7/1/2023 6/30/2024	Actual 7/1/2024 6/30/2025	Budget 7/1/2025 6/30/2026	Actual 7/1/2025 1/31/2026 (7 months)	Proposed Budget 7/1/2026 6/30/2027
	Personnel Services					
111	Salaries - Regular	$1,643,257	$1,775,719	$1,871,343	$1,022,863	$1,941,520
112	Salaries - Overtime	27,471	40,578	40,000	22,059	40,000
113	Salaries - THSO Program Grant	0	0	0	0	0
119	Salaries - DARE	452	0	2,000	0	0
	Subtotal	***$1,671,180***	***$1,816,297***	***$1,913,343***	***$1,044,922***	***$1,981,520***
	Employer Contributions					
141	OASI	$118,637	$128,490	$146,371	$74,820	$151,586
142	Health & Life Insurance	305,929	315,834	324,200	178,049	313,298
143	Retirement	83,221	86,639	83,000	47,500	78,464
146	Worker's Compensation	75,442	73,036	75,285	67,081	65,700
147	Unemployment Insurance	0	0	0	0	0
148	Employee Education	5,450	7,509	10,000	2,060	10,000
149	Public Relations Materials	1,934	1,401	2,500	1,090	2,500
151	Employee Recognition	939	1,104	1,500		1,500
	Subtotal	***$591,552***	***$614,013***	***$642,856***	***$370,600***	***$623,048***
	Contractual Services					
211	Postage	116	194	150	33	150
213	Auto Licenses & Titles	109	62	200	0	200
216	Radio & TV Services	4,083	1,559	4,500	950	4,500
217	Vehicle Tow-In Services	425	2,460	1,750	250	1,500
221	Printing, Stationery, Etc.	3,433	6,239	6,000	2,259	6,000
233	Subscriptions	0	0	850	569	850
235	Memberships & Registration Fees	2,664	3,025	3,000	2,150	3,000
241	Electric	1,717	1,315	2,400	877	2,400
245	Telephone & Fax	7,628	7,392	7,600	4,859	7,600
251	Medical Services	2,229	3,751	3,000	1,987	3,000
255	Data Processing Services	18,540	17,511	23,850	10,120	23,000
261	Rep & Maint - Motor Vehicle	14,115	27,342	20,000	29,523	20,000
262	Rep & Maint - Machinery	554	683	1,000	0	1,000
263	Rep & Maint - Office Equipment	901	584	1,200	418	1,000
266	Rep & Maint - Buildings	1,024	3,992	3,000	232	3,000
267	Rep & Maint - Plumb/Heat/Elec	412	831	1,000	0	1,000
283	Travel & Entertainment	7,588	8,760	8,000	3,767	8,000
299	Sundry Contractual Services	16,345	24,445	26,000	4,958	41,000
	Subtotal	***$81,883***	***$110,145***	***$113,500***	***$62,952***	***$127,200***
	Supplies					
310	Office Supplies	5,238	5,380	13,100	$10,434	10,000
311	Photography Supplies	65	411	200	0	200
322	Chemical & Medical Supplies	498	450	900	0	500
326	Clothing & Uniforms	14,690	16,362	16,000	11,346	31,000
327	Fire Arm Supplies	14,046	9,759	18,000	2,970	15,000
328	Educational Supplies	1,492	588	1,000	0	1,000
329	Other Operating Supplies	378	1,383	2,000	0	6,380
331	Gas, Oil, & Diesel Fuel	73,101	64,050	80,000	34,432	82,000
332	Motor Vehicle Parts	20,270	22,381	19,000	5,990	15,000
339	Tires, Tubes, Etc.	6,261	6,693	8,500	4,592	8,500
341	Small Tools	428	332	500	229	500
	Subtotal	***$136,467***	***$127,789***	***$159,200***	***$69,993***	***$170,080***
	Insurance & Fixed Charges					
511	Building Insurance	474	562	600	663	700
512	Vehicle Insurance	$21,902	$21,726	$25,000	$21,991	$23,750
513	Liability Insurance	4,681	6,018	6,000	4,381	5,000
515	Profession Liability Insurance	28,254	31,051	32,300	34,585	36,000
	Subtotal	***$55,311***	***$59,357***	***$63,900***	***$61,620***	***$65,450***
	Grants & Donations					
790	DARE Program	$6,439	$4,862	$6,500	$1,289	$6,500
791	SRO Donation	$0	$0	$600	$0	$0
	Subtotal	***$6,439***	***$4,862***	***$7,100***	***$1,289***	***$6,500***
	Capital Expenditures					
941	General Purpose Equipment	$234,571	$64,100	$61,500	$150	$116,000
942	General Purpose Equipment - Grant	$0	$0	$36,500	$22,519	$0
	Subtotal	***$234,571***	***$64,100***	***$98,000***	***$22,669***	***$116,000***
	TOTAL POLICE DEPARTMENT	***$296,321***	***$128,319***	***$169,000***	***$85,578***	***$3,089,798***

CENTRALIZED DISPATCH						
110-42150						
	GENERAL FUND	**Actual 7/1/2023 6/30/2024**	**Actual 7/1/2024 6/30/2025**	**Budget 7/1/2025 6/30/2026**	**Actual 7/1/2025 1/31/2026 (7 months)**	**Proposed Budget 7/1/2026 6/30/2027**
	Personnel Services					
111	Salaries - Regular	$600,397	$629,391	$854,236	$470,088	$927,538
112	Salaries - Over Time	14,891	20,520	15,000	20,391	20,000
	Subtotal	***$615,288***	***$649,911***	***$869,236***	***$490,479***	***$947,538***
	Employer Contributions					
141	OASI	$43,304	$45,378	$66,497	$34,650	$72,487
142	Health & Life Insurance	108,133	113,435	154,423	86,614	175,186
143	Retirement	31,293	31,940	38,098	21,983	35,372
146	Worker's Compensation	624	650	800	587	575
148	Employee Education	40	0	0	0	0
151	Employee Recognition	298	293	0	0	0
	Subtotal	***$183,692***	***$191,696***	***$259,818***	***$143,834***	***$283,620***
	Contractual Services					
235	Memberships & Registration Fees	0	115	0	0	0
245	Telephone & Fax	2,292	2,366	0	1,223	0
251	Medical Services	1,415	700	0	1,651	1,000
255	Data Processing Services	3,365	6,445	0	1,680	0
263	Repair & Maintenance -Office Equipment	0	0	0	0	0
283	Travel & Entertainment	428	303	0	0	0
	Subtotal	***$7,500***	***$9,929***	***$0***	***$4,554***	***$1,000***
	Supplies					
310	Office Supplies	$556	$912	$0	$230	$0
326	Clothing & Uniforms	2,192	2,483	0	1,294	0
328	Educational Supplies	0	0	0	0	0
329	Other Operating Supplies	0	0	0	0	0
	Subtotal	***$2,748***	***$3,395***	***$0***	***$1,524***	***$0***
	Insurance & Fixed Charges					
513	Liability Insurance	$1,515	$1,037	$1,050	$1,652	$0
	Subtotal	***$1,515***	***$1,037***	***$1,050***	***$1,652***	***$0***
	Capital Expenditures					
941	General Purpose Equipment	$0	$0	$0	$0	$0
	Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***
	TOTAL EMERGENCY COMMUNICATIONS	***$810,743***	***$855,968***	***$1,130,104***	***$642,043***	***$1,232,158***

FIRE DEPARTMENT
110-42200

	GENERAL FUND	Actual 7/1/2023 6/30/2024	Actual 7/1/2024 6/30/2025	Budget 7/1/2025 6/30/2026	Actual 7/1/2025 1/31/2026 (7 months)	Proposed Budget 7/1/2026 6/30/2027
	Personnel Services					
111	Salaries - Regular	$1,261,325	$1,314,629	$1,343,713	$769,403	$1,583,280
112	Salaries - Overtime	101,471	74,522	60,000	39,913	70,000
	Subtotal	***$1,362,796***	***$1,389,151***	***$1,403,713***	***$809,316***	***$1,653,280***
	Employer Contributions					
141	OASI	$95,017	$95,999	$107,384	$56,257	$126,476
142	Health & Life Insurance	324,945	340,404	345,800	198,516	347,263
143	Retirement	75,500	71,157	70,000	42,327	71,884
146	Worker's Compensation	37,979	36,317	38,000	33,035	32,300
148	Employee Education	20,625	14,623	19,500	6,054	26,980
	Subtotal	***$554,066***	***$558,500***	***$580,684***	***$336,189***	***$604,903***
	Contractual Services					
211	Postage	$0	$30	$100	$15	$100
213	Auto Licenses & Titles	$41	$21	$0	$21	$0
216	Radio & TV Services	5,531	5,827	6,000	4,430	6,000
217	Vehicle Tow-In Services	1,000	950	1,000	0	1,000
221	Printing, Stationery, Etc.	32	133	300	54	300
233	Subscriptions	0	48	425	0	725
235	Memberships & Registration Fees	2,590	5,107	1,655	3,348	2,200
241	Electric	5,652	5,606	8,000	3,820	8,000
244	Gas	1,781	663	700	372	700
245	Telephone & Fax	5,431	6,059	7,200	5,153	8,000
249	Fire Hydrant Maintenance	4,334	6,096	7,000	51	7,000
251	Medical Services	2,466	1,364	3,000	654	2,500
255	Data Processing Fees	100	0	11,500	15,500	13,000
261	Rep & Maint - Motor Vehicle	18,883	39,513	18,000	4,612	18,000
262	Rep & Maint - Machinery	6,985	2,976	9,500	6,394	9,500
263	Rep & Maint - Office Equipment	0	0	500	47	500
265	Rep & Maint - Grounds & Improve	1,950	66	1,500	241	1,500
266	Rep & Maint - Buildings	1,583	6,515	3,500	572	3,500
267	Rep & Maint - Plumb/Heat/Elec	2,454	21,222	4,000	325	4,000
283	Travel & Entertainment	141	1,818	4,700	2,288	620
287	Meals	2,262	3,044	1,750	1,278	2,000
288	Employee Recognition	181	488	500	83	500
299	Sundry Contractual Services	148	0	0	148	0
	Subtotal	***$63,545***	***$107,546***	***$90,830***	***$49,406***	***$89,645***
	Supplies					
310	Office Supplies	2,559	2,250	6,500	$8,299	7,000
311	Photography Supplies	0	0	950	0	325
322	Chemical & Medical Supplies	310	85	2,150	790	850
324	Household & Janitorial	3,480	3,548	3,500	2,239	4,000
326	Clothing & Uniforms	20,797	11,879	20,000	4,452	20,000
328	Educational Supplies	3,811	2,771	4,000	13	3,000
329	Other Operating Supplies	10	46	2,125	633	2,200
331	Gas, Oil, & Diesel Fuel	13,287	12,282	15,000	7,178	15,000
339	Tires, Tubes, Etc.	2,147	0	3,500	0	3,500
341	Small Tools	1,058	1,962	5,575	3,310	4,800
	Subtotal	***$47,459***	***$34,823***	***$63,300***	***$26,914***	***$60,675***
	Insurance & Fixed Charges					
511	Building Insurance	$829	$968	$1,050	$1,164	$1,200
512	Vehicle Insurance	10,526	14,347	17,000	15,563	17,000
513	Liability Insurance	9,456	8,751	8,200	9,371	10,200
	Subtotal	***$20,811***	***$24,066***	***$26,250***	***$26,098***	***$28,400***
	Capital Expenditures					
941	General Purpose Equipment	$66,408	$82,623	$31,755	$14,267	$15,000
	Subtotal	***$66,408***	***$82,623***	***$31,755***	***$14,267***	***$15,000***
	TOTAL FIRE DEPARTMENT	***$87,219***	***$106,689***	***$58,005***	***$40,365***	***$2,451,903***

BUILDING CODES 110-42420						
	GENERAL FUND	**Actual 7/1/2023 6/30/2024**	**Actual 7/1/2024 6/30/2025**	**Budget 7/1/2025 6/30/2026**	**Actual 7/1/2025 1/31/2026 (7 months)**	**Proposed Budget 7/1/2026 6/30/2027**
	Personnel Services					
111	Salaries - Regular	$146,057	$161,997	$164,291	$95,739	$211,505
112	Salaries - OT				$27	$0
	Subtotal	***$146,057***	***$161,997***	***$164,291***	***$95,766***	***$211,505***
	Employer Contributions					
141	OASI	$10,608	$12,068	$12,568	$7,206	$16,862
142	Health & Life Insurance	17,670	6,995	7,150	4,157	8,222
143	Retirement	6,598	9,344	9,100	5,577	10,255
146	Worker's Compensation	4,305	4,427	4,600	4,029	3,900
148	Employee Education	0	0	0	0	0
	Subtotal	***$39,181***	***$32,834***	***$33,418***	***$20,969***	***$39,239***
	Contractual Services					
235	Memberships & Registration Fees	1,010	65	1,000	400	2,500
245	Telephone & Fax	3,171	2,780	4,000	1,491	2,500
251	Medical Services	0	0	100	0	100
255	Data Processing	8,500	14,266	14,000	4,300	18,825
261	Repair & Maintenance - Motor Vehicle	213	45	1,000	0	1,500
283	Travel & Entertainment	613	0	500	0	1,000
288	Employee Recognition	168	0	100	0	100
293	Recording Documents	0	62	300	0	500
296	Demolition Services	0	331	0	0	0
297	Property Maintenance	15,082	11,020	12,000	9,553	12,000
298	Engineering Services	1,949	11,291	12,000	0	12,000
299	Sundry Contractual Services	2,434	0	0	0	0
	Subtotal	***$33,140***	***$39,860***	***$45,000***	***$15,744***	***$51,025***
	Supplies					
310	Office Supplies	$4,137	$2,407	$2,750	$645	$2,800
326	Clothing & Uniforms	550	513	550	534	550
328	Educational Supplies	701	547	1,500	0	1,500
329	Other Operating Supplies	26	35	500	0	500
331	Gas, Oil, & Diesel Fuel	1,869	2,846	2,000	1,500	3,500
332	Motor Vehicle Parts	138	0	300	8	1,500
339	Tires, Tubes, Etc.	0	0	0	0	0
	Subtotal	***$7,421***	***$6,348***	***$7,600***	***$2,687***	***$10,350***
	Insurance & Fixed Charges					
512	Vehicle Insurance	$708	$380	$450	$851	$950
513	Liability Insurance	1,337	1,681	1,700	1,368	1,450
	Subtotal	***$2,045***	***$2,061***	***$2,150***	***$2,219***	***$2,400***
	Capital Expenditures					
941	General Purpose Equipment	$0		$9,000	$0	$0
	Subtotal	***$0***	***$0***	***$9,000***	***$0***	***$0***
	TOTAL BUILDING INSPECTION	***$227,844***	***$243,100***	***$261,459***	***$137,385***	***$314,519***

STORMWATER MANAGEMENT						
110-43150						
	GENERAL FUND	Actual 7/1/2023 6/30/2024	Actual 7/1/2024 6/30/2025	Budget 7/1/2025 6/30/2026	Actual 7/1/2025 1/31/2026 (7 months)	Proposed Budget 7/1/2026 6/30/2027
	Personnel Services					
111	Salaries - Regular	$51,549	$59,664	$60,356	$35,048	$55,350
	Subtotal	***$51,549***	***$59,664***	***$60,356***	***$35,048***	***$55,350***
	Employer Contributions					
141	OASI	$3,484	$4,086	$4,617	$2,415	$4,234
142	Health & Life Insurance	9,911	17,272	17,600	10,269	19,584
143	Retirement	1,624	1,905	1,860	1,123	2,013
146	Worker's Compensation	854	1,692	1,740	1,537	1,500
148	Employee Education	0	0	0	0	0
	Subtotal	***$15,873***	***$24,955***	***$25,817***	***$15,344***	***$27,331***
	Contractual Services					
235	Memberships & Registration Fees	1,730	1,100	2,800	1,771	2,500
236	Public Relations Material	1,386	1,324	1,600	0	1,500
245	Telephone & Fax	746	1,128	410	658	1,000
251	Medical Services	124	140	150	0	100
255	Data Processing	9,523	15,139	16,000	1,856	6,000
261	Rep & Maint - Motor Vehicle	0	690	600	0	600
283	Travel & Entertainment	812	60	1,250	838	1,250
298	Engineering Services	6,491	0	5,000	4,237	7,500
299	Sundry Contractual Services	0	0	0	0	0
	Subtotal	***$20,812***	***$19,581***	***$27,810***	***$9,360***	***$20,450***
	Supplies					
310	Office Supplies	$302	$424	$2,000	$537	$1,000
326	Clothing & Uniforms	300	300	300	284	300
328	Educational Supplies	0	0	500	0	250
329	Other Operating Supplies	4,019	4,472	5,000	4,324	5,000
331	Gas, Oil, & Diesel Fuel	294	1,348	800	1,077	1,500
332	Motor Vehicle Parts	0	121	600	33	600
339	Tires, Tubes, Etc.	0	0	0	0	0
	Subtotal	***$4,915***	***$6,665***	***$9,200***	***$6,255***	***$8,650***
	Insurance & Fixed Charges					
512	Vehicle Insurance	$0	$0	$350	$2,575	$2,700
513	Liability Insurance	0	662	700	3,527	3,800
	Subtotal	***$0***	***$662***	***$1,050***	***$6,102***	***$6,500***
	Capital Expenditures					
941	General Purpose Equipment	$38,206	$0	$550,000	$541,085	$0
	Subtotal	***$38,206***	***$0***	***$550,000***	***$541,085***	***$0***
	TOTAL STORMWATER MANAGEMENT	***$131,355***	***$111,527***	***$674,233***	***$613,194***	***$118,281***

STREET MAINTENANCE 110-43100 GENERAL FUND	Actual 7/1/2023 6/30/2024	Actual 7/1/2024 6/30/2025	Budget 7/1/2025 6/30/2026	Actual 7/1/2025 1/31/2026 (7 months)	Proposed Budget 7/1/2026 6/30/2027
Personnel Services					
111 Salaries - Regular	$882,607	$964,526	$919,640	$556,894	$954,366
112 Salaries - Overtime	14,008	21,282	17,000	9,504	20,000
	$896,615	***$985,808***	***$936,640***	***$566,398***	***$974,366***
Employer Contributions					
141 OASI	$63,777	$69,265	$71,653	$39,974	$74,539
142 Health & Life Insurance	160,982	183,558	185,200	116,075	208,556
143 Retirement	44,564	49,247	43,500	28,500	52,718
146 Worker's Compensation	75,133	70,630	72,100	64,924	63,600
148 Employee Education	770	4,417	2,000	1,352	0
Subtotal	***$345,226***	***$377,117***	***$374,453***	***$250,825***	***$399,413***
Contractual Services					
213 Auto Licenses & Titles	$41	$62	$100	$0	$100
216 Radio & TV Services	3,580	3,823	4,000	2,688	4,000
217 Vehicle Tow-In Services	900	0	1,000	0	1,000
235 Membership & Registration Fees	0	0	2,500	540	2,500
245 Telephone & Fax	1,980	4,136	4,000	2,791	4,000
251 Medical Services	3,248	1,042	3,000	1,223	3,000
255 Data Processing	0	7,500	7,500	7,875	9,000
261 Repair & Maintenance - Motor Vehicle	7,345	365	10,000	2,335	10,000
262 Repair & Maintenance - Machinery	18,590	15,067	15,000	7,868	15,000
263 Repair & Maintenance - Office Equipme	444	42	800	215	800
265 Repair & Maintenance - Grounds & Imp	2,740	0	4,000	0	4,000
266 Repair & Maintenance - Buildings	5,771	3,555	5,500	203	5,500
267 Repair & Maintenance - Plumb/Heat/El	8,100	383	2,500	33	2,500
283 Travel & Entertainment	0	0	3,000	0	3,000
288 Employee Recognition	292	3,287	2,500	500	2,500
294 Machine & Equipment Rental	1,178	395	1,500	55	1,500
298 Sundry Contractual - Tree Trimming	28,500	29,340	38,000	27,000	15,000
299 Sundry Contractual Services	2,424	2,709	500	1,242	2,000
Subtotal	***$85,133***	***$71,706***	***$105,400***	***$54,568***	***$85,400***
Supplies					
310 Office Supplies	$7,437	$8,923	10,000	$10,308	10,000
321 Agricultural Supplies	4,025	2,127	6,000	688	6,000
322 Chemical & Medical Supplies	67	466	500	58	500
323 Food & Ice	1,477	1,114	2,000	578	2,000
324 Household & Janitorial Supplies	3,293	5,808	4,500	2,049	4,500
326 Clothing & Uniforms	7,690	8,800	10,000	7,550	10,000
329 Other Operating Supplies	8,358	6,058	8,500	8,753	8,500
331 Gas, Oil, & Diesel Fuel	88,032	76,218	105,000	47,148	105,000
332 Motor Vehicle Parts	18,309	12,600	30,000	5,238	30,000
333 Machine & Equipment Parts	69,719	71,786	75,000	40,772	75,000
334 Painting Supplies	4,023	5,680	5,000	1,665	5,000
339 Tires, Tubes, Etc.	18,577	12,720	20,000	8,483	20,000
341 Small Tools	11,262	13,309	12,000	6,481	12,000
342 Sign Parts & Supplies	9,128	12,439	15,000	483	15,000
Subtotal	***$251,397***	***$238,048***	***$303,500***	***$140,254***	***$303,500***
Other Supplies					
412 Other Concrete & Cement Products	$1,071	$1,823	$2,000	$508	$2,000
425 Small Hardware and Nails	308	521	400	484	400
426 Metal Culverts	1,310	3,879	10,000	0	1,000
429 Other Metal Products	1,395	9	4,000	0	2,000
431 Lumber	1,615	358	2,000	289	1,000
452 Gravel & Sand	40,856	46,412	55,000	21,014	55,000
454 Salt	58,448	38,763	40,000	22,024	90,000
Subtotal	***$105,003***	***$91,765***	***$113,400***	***$44,319***	***$151,400***
Insurance & Fixed Charges					
511 Building Insurance	$3,072	$4,026	$4,500	$5,075	$5,200
512 Vehicle Insurance	14,055	15,297	18,000	18,027	19,500
513 Liability Insurance	6,946	5,765	6,000	4,596	4,800
Subtotal	***24,073***	***25,088***	***28,500***	***27,698***	***29,500***
Capital Expenditures					
932 Bridges	$0	$0	$0	$0	$0
934 Drainage Improvements	54,860	54,815	75,000	29,497	60,000
941 General Purpose Equipment	0	0	0	0	25,000
Subtotal	***$54,860***	***$54,815***	***$75,000***	***$29,497***	***$85,000***
TOTAL STREET MAINTENANCE	***$78,933***	***$79,903***	***$103,500***	***$57,195***	***$2,028,579***

STATE STREET AID					
110-43110					
GENERAL FUND	Actual 7/1/2023 6/30/2024	Actual 7/1/2024 6/30/2025	Budget 7/1/2025 6/30/2026	Actual 7/1/2025 1/31/2026 (7 months)	Proposed Budget 7/1/2026 6/30/2027
Personnel Services					
111 Salaries - Regular	$0	$0	$0	$0	$0
Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***
Capital Expenditures					
471 Asphalt & Asphalt Products	$1,227,737	$1,300,589	$1,200,000	$1,152,611	$1,600,000
941 General Purpose Equipment	459,513	542,310	515,000	27,122	153,000
Subtotal	**$1,687,250**	**$1,842,899**	**$1,715,000**	**$1,179,733**	**$1,753,000**
TOTAL STATE STREET AID	**$1,687,250**	**$1,842,899**	**$1,715,000**	**$1,179,733**	**$1,753,000**

STREET LIGHTING
110-43160

GENERAL FUND		Actual 7/1/2023 6/30/2024	Actual 7/1/2024 6/30/2025	Budget 7/1/2025 6/30/2026	Actual 7/1/2025 1/31/2026 (7 months)	Proposed Budget 7/1/2026 6/30/2027
	Utility Services					
247	Traffic Light Maintenance	$36,081	$34,388	$30,000	$19,369	$30,000
248	Street Light Maintenance	36,457	48,844	$40,000	38,352	$70,000
249	Other Utility Services	48,194	51,833	50,000	30,484	55,000
	Subtotal	***$120,732***	***$135,065***	***$120,000***	***$88,205***	***$155,000***
	Insurance & Fixed Charges					
511	Building Insurance	$7,573	$8,848	$9,300	$10,643	$11,000
	Subtotal	***7,573***	***8,848***	***9,300***	***10,643***	***11,000***
	TOTAL STREET LIGHTING	***$128,305***	***$143,913***	***$129,300***	***$98,848***	***$166,000***

GARAGE 110-43170						
	GENERAL FUND	Actual 7/1/2023 6/30/2024	Actual 7/1/2024 6/30/2025	Budget 7/1/2025 6/30/2026	Actual 7/1/2025 1/31/2026 (7 months)	Proposed Budget 7/1/2026 6/30/2027
	Personnel Services					
111	Salaries - Regular	$152,200	$164,423	$159,026	$91,818	$163,903
112	Salaries - Overtime	1,263	1,336	2,000	78	2,000
	Subtotal	***$153,463***	***$165,759***	***$161,026***	***$91,896***	***$165,903***
	Employer Contributions					
141	OASI	$11,288	$12,298	$12,319	$6,811	$12,692
142	Health & Life Insurance	18,761	10,817	10,400	8,255	15,774
143	Retirement	6,965	5,602	5,700	2,917	5,250
146	Worker's Compensation	5,546	5,256	5,400	4,732	4,600
148	Employee Education & Training	0	0	1,500	0	0
	Subtotal	***$42,560***	***$33,973***	***$35,319***	***$22,715***	***$38,316***
	Contractual Services					
213	Automobile License & Title	$0	$0	$0	$0	$0
216	Radio & TV Services	0	0	200	0	200
235	Membership & Registration	0	0	1,000	45	250
241	Electric	18,468	23,240	20,000	14,268	20,000
244	Gas	3,935	5,255	6,000	2,438	5,000
245	Telephone & Fax	6,955	7,701	8,000	3,408	8,000
251	Medical Services	656	0	250	0	250
261	Repair & Maintenance - Motor Vehicle	0	0	500	0	500
262	Repair & Maintenance - Machinery	0	0	200	40	200
263	Repair & Maintenance - Office Equipment	0	0	100	0	100
266	Repair & Maintenance - Buildings	224	178	10,000	470	2,500
267	Repair & Maintenance - Plumb/Heat/Elec	2,815	164	2,000	463	2,000
283	Travel & Entertainment	0	0	1,000	0	1,000
294	Equipment Rental	0	0	100	77	100
299	Sundry Contractual Services	7,950	7,826	10,000	6,821	10,000
	Subtotal	***$41,003***	***$44,364***	***$59,350***	***$28,030***	***$50,100***
	Supplies					
310	Office Supplies	$2,043	$906	1,500	$487	1,000
322	Chemical & Medical Supplies	0	0	100	0	100
323	Food & Ice	181	0	200	0	0
324	Household & Janitorial Supplies	3,058	1,143	1,500	428	1,500
326	Clothing & Uniforms	1,673	1,160	2,000	1,085	2,000
329	Other Operating Supplies	5,866	4,827	5,500	650	5,500
331	Gas, Oil, & Diesel Fuel	3,475	2,747	4,500	1,289	4,500
332	Motor Vehicle Parts	766	2,218	4,500	150	4,500
333	Machine & Equipment Parts	765	3,420	4,500	2,097	4,500
339	Tires, Tubes, Etc.	244	1,024	1,500	1,296	1,500
341	Small Tools	5,191	6,863	7,500	4,876	7,500
	Subtotal	***$23,262***	***$24,308***	***$33,300***	***$12,358***	***$32,600***
	Insurance & Fixed Charges					
511	Building Insurance	$988	$1,170	$1,250	$1,407	$1,450
512	Vehicle Insurance	786	799	950	638	700
513	Liability Insurance	1,956	1,718	1,750	1,689	1,800
	Subtotal	***$3,730***	***$3,687***	***$3,950***	***$3,734***	***$3,950***
	Capital Expenditures					
941	General Purpose Equipment	$53,165	$30,735	$30,000	$22,105	$35,000
	Subtotal	***$53,165***	***$30,735***	***$30,000***	***$22,105***	***$35,000***
	TOTAL GARAGE	***$317,183***	***$302,826***	***$322,945***	***$180,838***	***$325,868***

CEMETERIES 110-43400						
	GENERAL FUND	**Actual 7/1/2023 6/30/2024**	**Actual 7/1/2024 6/30/2025**	**Budget 7/1/2025 6/30/2026**	**Actual 7/1/2025 1/31/2026 (7 months)**	**Proposed Budget 7/1/2026 6/30/2027**
	Personnel Services					
111	Salaries - Regular	$8,439	$8,485	$8,448	$4,860	$8,448
	Subtotal	***$8,439***	***$8,485***	***$8,448***	***$4,860***	***$8,448***
	Employer Contributions					
141	OASI	$0	$0	$0	$0	$0
143	Retirement	0	0	0	0	0
	Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***
	Contractual Services					
265	Repair & Maint - Grounds & Improvements	$78,421	$73,417	$75,000	$43,200	$75,000
	Subtotal	***$78,421***	***$73,417***	***$75,000***	***$43,200***	***$75,000***
	Capital Expenditures					
941	General Purpose Equipment	$0	$0	$0	$0	$0
	Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***
	TOTAL CEMETERIES	***$86,860***	***$81,902***	***$83,448***	***$48,060***	***$83,448***

HEALTH & ANIMAL CONTROL 110-44100						
	GENERAL FUND	**Actual 7/1/2023 6/30/2024**	**Actual 7/1/2024 6/30/2025**	**Budget 7/1/2025 6/30/2026**	**Actual 7/1/2025 1/31/2026 (7 months)**	**Proposed Budget 7/1/2026 6/30/2027**
	Personnel Services					
111	Salaries - Regular	$127,839	$134,059	$141,978	$82,745	$152,732
112	Salaries - Overtime	1,264	3,702	2,500	1,608	2,500
	Subtotal	***$129,103***	***$137,761***	***$144,478***	***$84,353***	***$155,232***
	Employer Contributions					
141	OASI	$9,116	$9,772	$11,053	$6,029	$11,875
142	Health & Life Insurance	24,407	24,070	24,300	14,969	28,313
143	Retirement	5,498	4,711	4,500	3,261	4,800
146	Worker's Compensation	5,420	4,460	4,600	4,055	3,975
147	Unemployment Insurance	0	480	0	0	0
148	Employee Education & Training	400	400	0	385	0
	Subtotal	***$44,841***	***$43,893***	***$44,453***	***$28,699***	***$48,963***
	Contractual Services					
221	Printing, Stationery, Etc.	132	291	300	0	300
235	Membership & Registration	46	25	500	60	500
241	Electric	3,517	4,468	6,000	3,666	6,000
244	Gas	947	1,275	1,500	697	1,500
245	Telephone & Fax	2,073	1,867	2,300	1,998	2,300
250	Credit Card Fees	0	0	0	-75	0
251	Veterinary Services	153	0	8,500	21,960	37,500
261	Repair & Maintenance - Motor Vehicle	30	645	2,000	1,248	2,000
266	Repair & Maintenance - Buildings	15,120	5,765	5,000	8,519	2,500
267	Repair & Maintenance - Plumb/Heat/Elec	2,547	89	500	0	500
283	Travel & Entertainment	1,767	111	250	0	150
288	Employee Recognition	100	60	200	0	200
298	Euthanasia Services	6,808	4,962	0	0	0
299	Sundry Contractual Services	149	1	150	253	1,500
	Subtotal	***$33,389***	***$19,559***	***$27,200***	***$38,326***	***$54,950***
	Supplies					
310	Office Supplies	$652	$3,299	$1,000	$1,986	$1,000
321	Agricultural Supplies	1,221	599	1,500	1,540	1,500
322	Chemical & Medical Supplies	18	221	0	73	150
324	Household & Janitorial Supplies	2,015	1,230	2,500	990	2,500
326	Clothing & Uniforms	1,409	1,902	1,600	1,558	1,600
329	Other Operating Supplies	0	0	100	47	100
331	Gas, Oil, & Diesel Fuel	4,413	6,449	6,500	3,098	5,000
332	Motor Vehicle Parts	101	302	1,200	0	1,200
339	Tires, Tubes, Etc.	0	1,197	1,200	0	1,200
341	Small Tools	1,470	1,220	500	373	500
	Subtotal	***$11,299***	***$16,419***	***$16,100***	***$9,665***	***$14,750***
	Insurance & Fixed Charges					
511	Building Insurance	$405	$473	$500	$587	$600
512	Vehicle Insurance	323	876	1,000	892	1,000
513	Liability Insurance	2,318	1,203	1,200	2,354	2,600
	Subtotal	***$3,046***	***$2,552***	***$2,700***	***$3,833***	***$4,200***
	Capital Expenditures					
735	Best Friends Projects	$0	$27,733	$24,000	$53,271	$0
941	General Purpose Equipment	60,902	0			46,912
	Subtotal	***$60,902***	***$27,733***	***$24,000***	***$53,271***	***$46,912***
	TOTAL HEALTH & ANIMAL CONTROL	***$282,580***	***$247,917***	***$258,931***	***$218,147***	***$325,007***

CIVIC CENTER 110-44400						
GENERAL FUND		**Actual 7/1/2023 6/30/2024**	**Actual 7/1/2024 6/30/2025**	**Budget 7/1/2025 6/30/2026**	**Actual 7/1/2025 1/31/2026 (7 months)**	**Proposed Budget 7/1/2026 6/30/2027**
	Personnel Services					
111	Salaries - Administration	$38,518	$40,023	$43,883	$23,396	$45,232
112	Salaries - OT	16	421	0	60	0
113	Salaries - Reception	60,953	64,313	79,131	39,856	81,518
114	Salaries - Building Maintenance	77,710	63,296	100,617	23,780	103,470
115	Salaries - Pool Operations	50,167	44,401	52,542	26,841	65,880
116	Salaries - Fitness Instructors	21,474	24,378	30,256	14,704	31,468
120	Salaries - KPAC	87,450	98,094	90,367	53,395	96,042
	Subtotal	***$336,288***	***$334,926***	***$396,796***	***$182,032***	***$423,610***
	Employer Contributions					
141	OASI	$24,154	$23,936	$30,355	$13,089	$32,406
142	Health & Life Insurance	55,061	66,901	65,500	43,989	82,606
143	Retirement	8,110	8,174	8,200	3,982	8,538
146	Worker's Compensation	8,658	8,382	8,080	7,056	6,900
147	Unemployment Insurance	0	0	0	0	0
	Subtotal	***$95,983***	***$107,393***	***$112,135***	***$68,116***	***$130,450***
	Contractual Services					
211	Postage	$26	$77	$75	$64	$75
221	Printing, Stationery, Etc.	1668	912	1000	52	1000
235	Memberships & Registration Fees	1,303	1,690	1,700	1,625	1,700
236	Public Relation	2,971	2,304	2,500	1,215	2,500
241	Electric	60,013	64,549	55,000	39,105	57,000
242	Water & Sewer	3,714	5,783	4,500	2,631	4,500
244	Gas	10,108	8,005	7,000	4,844	7,000
245	Telephone & Fax	2,846	3,688	3,300	1,448	2,100
250	Credit Card Fees	31	78	100	14	100
251	Medical Services	611	429	400	50	400
255	Data Processing Services	5,600	5,700	5,700	5,985	6,000
262	Repair & Maintenance - Equipment	655	507	2,000	956	2,000
265	Repair & Maintenance - Pool	21,811	47,973	33,500	11,231	33,000
266	Repair & Maintenance - Buildings	2,034	2,180	4,000	2,755	4,000
267	Repair & Maintenance - Plumb/Heat/Elec	21,879	7,431	30,000	126	22,000
283	Travel & Entertainment	-39	1,503	1,600	0	1,600
288	Employee Recognition	99	204	400	77	400
293	KPAC Entertainment Fees	8,419	12,106	10,000	2,030	10,000
294	KPAC Events Promotion	2,373	2,874	6,000	692	6,000
295	KPAC-Venue Ticket Sales	52,623	36,077	50,000	24,186	50,000
297	Contract Labor	1,600	894	1,500	0	1,500
299	Sundry Contractual Services	1,818	929	2,500	910	2,000
	Subtotal	***$202,163***	***$205,893***	***$222,775***	***$99,996***	***$214,875***
	Supplies					
310	Office Supplies	$1,678	$1,470	$2,000	$1,037	$2,000
311	Identification Badge Supplies	2,419	1,619	1,800	1,433	1,800
322	Chemical & Medical Supplies	70	152	500	100	400
324	Household & Janitorial Supplies	8,469	8,048	9,000	6,295	9,000
326	Clothing & Uniforms	692	363	1,000	560	1,000
329	Other Operating Supplies	7,773	10,599	7,000	4,629	7,000
341	Small Tools	0	0	0	0	0
349	KPAC Supplies	4,093	4,356	4,500	974	4,500
	Subtotal	***$25,194***	***$26,607***	***$25,800***	***$15,028***	***$25,700***
	Insurance & Fixed Charges					
511	Building Insurance	$315	$356	$400	$419	$450
513	Liability Insurance	4,501	2,834	2,900	3,359	3,500
	Subtotal	***$4,816***	***$3,190***	***$3,300***	***$3,778***	***$3,950***
	Capital Expenditures					
941	General Purpose Equipment	$20,908	$3,000	$106,000	$12,362	$37,000
	Subtotal	***$20,908***	***$3,000***	***$106,000***	***$12,362***	***$37,000***
	TOTAL CIVIC CENTER	***$685,352***	***$681,009***	***$866,806***	***$381,312***	***$835,586***

PARKS & RECREATION

110-44700

	GENERAL FUND	Actual 7/1/2023 6/30/2024	Actual 7/1/2024 6/30/2025	Budget 7/1/2025 6/30/2026	Actual 7/1/2025 1/31/2026 (7 months)	Proposed Budget 7/1/2026 6/30/2027
	Personnel Services					
111	Salaries - Parks Maintenance	$390,782	$415,060	$463,104	$237,212	$430,426
112	Salaries - Perm Emplys - OT	142	592	0	800	0
114	Salaries - Eiffel Tower Park	96,437	90,882	93,747	61,009	96,559
116	Salaries - Recreation	175,856	185,046	137,088	103,935	137,626
	Subtotal	***$663,217***	***$691,580***	***$693,939***	***$402,956***	***$664,612***
	Employer Contributions					
141	OASI	$47,982	$49,718	$53,086	$29,355	$50,843
142	Health & Life Insurance	107,903	109,290	113,600	48,460	90,713
143	Retirement	24,999	25,753	25,600	13,693	28,000
146	Worker's Compensation	15,551	14,760	15,300	13,420	13,100
147	Unemployment Insurance	0	0	0	0	0
148	Employee Education	0	0	0	0	0
	Subtotal	***$196,435***	***$199,521***	***$207,586***	***$104,928***	***$182,656***
	Contractual Services					
211	Postage	$8	$0	$100	$0	$100
213	Auto Licenses & Titles	0	0	50	0	50
216	Radio & TV Services	1,025	1,132	800	980	1,200
235	Memberships & Registration Fees	2,944	2,730	3,000	1,732	3,000
241	Electric	93,240	93,053	80,000	60,281	80,000
244	Gas	4,914	6,097	6,500	4,389	6,500
245	Telephone & Fax	10,215	11,672	9,000	5,327	9,000
251	Medical Services	738	594	400	249	400
261	Repair & Maintenance - Motor Vehicle	2,553	7,512	5,500	3,641	5,500
262	Repair & Maintenance - Machinery	5,430	8,606	5,000	3,262	5,500
265	Repair & Maintenance - Grounds & Imp	97,818	105,075	105,000	61,546	105,000
266	Repair & Maintenance - Buildings	6,463	5,736	6,000	3,230	6,000
267	Repair & Maintenance - Plumb/Heat/El	7,575	6,006	7,000	2,481	7,000
269	Repair & Maintenance - Ogburn / LMF	0	0	10,000	376	10,000
283	Travel & Entertainment	2,994	1,281	3,250	3,100	3,250
288	Employee Recognition	839	746	750	57	750
294	Special Events Promotion	14,073	13,265	12,500	26,159	25,000
299	Sundry Contractual Services	3,499	2,825	2,500	2,659	2,500
	Subtotal	***$254,328***	***$266,330***	***$257,350***	***$179,469***	***$270,750***
	Supplies					
310	Office Supplies	$4,136	$32	1,500	$601	1,250
318	Splash Pad Concessions	3,296	3,564	5,000	$1,236	5,000
320	Swimming Pool Concessions	21,410	19,975	16,000	7,617	18,000
321	Agricultural Supplies	3,458	3,098	3,500	2,178	3,500
322	Chemical & Medical Supplies	890	398	500	16	500
323	Food & Ice	681	130	600	51	600
324	Household & Janitorial Supplies	9,155	9,994	8,500	7,462	9,000
325	Recreational Supplies	1,771	982	1,000	920	1,500
326	Clothing & Uniforms	3,903	3,085	3,500	2,993	3,500
327	Rec League Supplies	488	558	600	654	600
328	PHCBL Supplies	12,692	11,855	12,500	9,042	10,000
329	Other Operating Supplies	6,292	3,286	3,500	806	3,500
331	Gas, Oil, & Diesel Fuel	27,953	23,805	30,000	10,499	30,000
332	Motor Vehicle Parts	2,048	4,070	2,500	1,374	3,000
333	Machinery & Equipment Parts	1,951	3,703	3,500	1,603	4,000
334	Painting Supplies	1,132	1,631	1,500	672	1,500
335	Plumbing Supplies	1,682	1,033	1,500	272	1,500
336	Electrical Supplies	1,963	1,027	1,750	476	1,700
339	Tires, Tubes, Etc.	2,072	654	1,750	1,911	1,700
341	Small Tools	1,489	1,050	1,750	338	1,700
	Subtotal	***$108,462***	***$93,930***	***$100,950***	***$50,721***	***$102,050***
	Materials					
412	Concrete & Cement Products	$347	$304	$400	$0	$400
425	Small Hardware & Nails	261	354	400	108	400
431	Lumber	22	397	500	324	500
452	Gravel & Sand	838	568	500	0	500
	Subtotal	***$1,468***	***$1,623***	***$1,800***	***$432***	***$1,800***
	Insurance & Fixed Charges					
511	Building Insurance	$12,723	$15,700	$21,400	$24,301	$25,000
512	Vehicle Insurance	3,120	2,872	3,300	3,091	3,400
513	Liability Insurance	10,068	15,586	10,500	10,538	11,400
	Subtotal	***$25,911***	***$34,158***	***$35,200***	***$37,930***	***$39,800***
	Capital Expenditures					
941	General Purpose Equipment	$129,112	$72,651	$111,000	$119,152	$86,500
	Subtotal	***$129,112***	***$72,651***	***$111,000***	***$119,152***	***$86,500***
	TOTAL PARKS & RECREATION	***$156,491***	***$108,432***	***$148,000***	***$157,514***	***$1,348,168***

LIBRARY 110-44800					
GENERAL FUND	**Actual 7/1/2023 6/30/2024**	**Actual 7/1/2024 6/30/2025**	**Budget 7/1/2025 6/30/2026**	**Actual 7/1/2025 1/31/2026 (7 months)**	**Proposed Budget 7/1/2026 6/30/2027**
Grants & Donations					
720 Contributions to Other Organizations	$196,096	$207,862	$212,019	$141,346	$218,380
Subtotal	***$196,096***	***$207,862***	***$212,019***	***$141,346***	***$218,380***
TOTAL LIBRARY	***$196,096***	***$207,862***	***$212,019***	***$141,346***	***$218,380***

COMMUNITY DEVELOPMENT 110-46000						
	GENERAL FUND	**Actual 7/1/2023 6/30/2024**	**Actual 7/1/2024 6/30/2025**	**Budget 7/1/2025 6/30/2026**	**Actual 7/1/2025 1/31/2026 (7 months)**	**Proposed Budget 7/1/2026 6/30/2027**
	Grants & Donations					
900	TEMA Grant - Warning Sirens	$0	$0	$225,150	$0	$225,150
903	Fish Fry Dignitaries Events	2,944	2,891	3,000	0	3,500
905	2020 Multimodal Access Grant	26,679	12,059	650,000	300	1,470,000
907	CLG - Heritage Cntr / Paris AA	0	0	24,660	25,000	0
908	HOME Grant	288,623	132,331	0	0	0
910	2022 Multimodal Grant	45,990	22,050	900,000	-1,854	780,000
911	Placemaker Grant	9,943	3,000	0	0	0
912	Economic Development, Mktg & Tourism	8,292	12,037	25,000	5,000	20,000
914	Downtown Improvements by City	0	0	0	0	30,000
916	BRAG Grant	0	9,788	0	6,739	40,000
918	2024 CDBG - Boardwalk	0	41,000	226,550	6,038	839,000
921	2024 Municipal Building Project	0	813	470,000	226,789	2,000,000
923	2024 Fire Station #1 Project	658,511	321,325	9,000,000	52,190	6,850,000
924	2018 STBG - Signal Replacement	10,463	5,813	264,850	6,222	855,000
925	BRZ - Rison St Bridge	5,255	13,567	640,000	4,000	1,100,000
928	2022 TA Grant-Intersection Upgrade	42,470	13,700	35,000	16,175	25,000
930	Sidewalk Replacement Project	54,103	48,275	50,000	22,153	50,000
932	Downtown Improvement Grant	11,878	10,467	0	0	0
938	Back Alley Paris Project	5,950	5,000	5,000	0	5,000
944	Mixed Drink Tax - County's Share	28,242	27,114	30,000	15,645	30,000
955	Ag Service - THP Station Utilities	9,524	2,861	10,000	0	10,000
995	ARPA/SLFRF	529,761	501,550	0	300	0
996	ARPA/TDEC-WII	32,070	243,901	1,800,000	374,042	1,200,000
999	TIF	20,788	0	0	0	0
	Subtotal	***$1,791,486***	***$1,429,542***	***$14,359,210***	***$758,739***	***$15,532,650***
	TOTAL COMMUNITY DEVELOPMENT	***$1,791,486***	***$1,429,542***	***$14,359,210***	***$758,739***	***$15,532,650***

DEBT SERVICE						
110-49000						
	GENERAL FUND	Actual 7/1/2023 6/30/2024	Actual 7/1/2024 6/30/2025	Budget 7/1/2025 6/30/2026	Actual 7/1/2025 1/31/2026 (7 months)	Proposed Budget 7/1/2026 6/30/2027
	Debt Service					
627	Principal on 2017 Energy Eff Bond	130,000	130,000	135,000	0	135,000
628	Principal on 2019 SplashPad Bond	94,000	98,000	101,000	101,000	105,000
629	Principal on 2027 Fire Station Bond	0	0	0	0	0
630	Interest on Bonded Debt	56,116	31,104	160,000	33,791	25,481
633	Interest on Interim Fin - Fire St #1	0	0	347,650	158,764	355,000
690	Other Debt Service Expenses	1,750	2,750	2,000	0	52,000
	Subtotal	***$281,866***	***$261,854***	***$745,650***	***$293,555***	***$672,481***
	TOTAL DEBT SERVICE	***$281,866***	***$261,854***	***$745,650***	***$293,555***	***$672,481***

DRUG FUND						
123-42120						
	DRUG FUND	**Actual 7/1/2023 6/30/2024**	**Actual 7/1/2024 6/30/2025**	**Budget 7/1/2025 6/30/2026**	**Actual 7/1/2025 1/31/2026 (7 months)**	**Proposed Budget 7/1/2026 6/30/2027**
	Contractual Services & Supplies					
258	Operating Supplies	$3,062	$2,057	$8,500	$123	$8,500
259	Canine Training	200	200	1,000	320	1,000
260	Canine Maintenance	2,664	551	3,000	1,110	3,000
299	Sundry Contractual	0	0	2,000	0	2,200
329	Miscellaneous Supplies	161	189	500	0	10,500
799	Miscellaneous Expenditures	7,104	70	9,000	11,052	9,000
941	General Purpose Equipment	9,716	55,587	18,000	2,188	0
	Subtotal	***$22,907***	***$58,654***	***$42,000***	***$14,793***	***$34,200***
	TOTAL DRUG FUND	***$22,907***	***$58,654***	***$42,000***	***$14,793***	***$34,200***

SANITATION
430-43200

	SOLID WASTE FUND	Actual 7/1/2023 6/30/2024	Actual 7/1/2024 6/30/2025	Budget 7/1/2025 6/30/2026	Actual 7/1/2025 1/31/2026 (7 months)	Proposed Budget 7/1/2026 6/30/2027
	Personnel Services					
111	Salaries - Regular	$568,583	$577,833	$596,292	$308,925	$591,663
112	Salaries - Overtime	2,394	2,942	3,000	1,724	3,000
	Subtotal	***$570,977***	***$580,775***	***$599,292***	***$310,649***	***$594,663***
	Employer Contributions					
141	OASI	$40,408	$40,202	$45,846	$21,593	$45,492
142	Health & Life Insurance	106,070	121,738	123,800	71,831	129,300
143	Retirement	37,773	33,175	33,300	17,224	38,182
146	Worker's Compensation	24,776	24,870	26,094	24,907	24,400
147	Unemployment Insurance	0	0	0	0	0
	Subtotal	***$209,027***	***$219,985***	***$229,040***	***$135,555***	***$237,374***
	Contractual Services					
213	Automobile Licenses & Titles	$20	$21	$50	$21	$0
216	Radio & TV Services	0	1570	2000	0	$2,000
217	Vehicle Tow-In-Service	0	0	300	0	300
242	Water	1,370	1,095	1,200	1,514	1,750
245	Telephone & Fax	949	1,129	1,150	658	1,150
251	Medical Services	902	875	1,000	293	1,000
255	Data Processing Services	0	4,375	8,000	0	8,000
261	Repair & Maintenance - Motor Vehicle	1,048	2,786	2,500	0	2,500
262	Repair & Maintenance - Mach & Equip	21,769	34,624	20,000	0	20,000
266	Repair & Maintenance - Buildings	39,086	38,962	40,000	0	40,000
268	Repair & Maintenance - Roads	0	22,833	25,000	0	10,000
288	Employee Recognition	85	108	500	0	500
290	Annual Maintenance Fee-State	0	0	0	0	0
299	Sundry Contractual	10	6,246	6,260	421	1,000
	Subtotal	***$65,241***	***$114,624***	***$107,960***	***$2,907***	***$88,200***
	Supplies					
310	Office Supplies	$1,114	$1,400	$1,000	$7	$1,000
322	Chemical & Medical Supplies	0	101	100	0	100
323	Food & Ice	273	31	500	0	500
324	Household & Janitorial Supplies	354	264	500	19	500
326	Clothing & Uniforms	3,209	3,541	5,000	3,113	5,000
329	Other Operating Supplies	3,292	1,420	4,500	421	4,500
331	Gas, Oil, & Diesel Fuel	50,857	43,250	60,000	27,091	60,000
332	Motor Vehicle Parts	12,054	9,350	14,000	605	14,000
333	Machine & Equipment Parts	10,756	17,160	12,500	6,809	12,500
339	Tires, Tubes, Etc.	14,573	16,747	20,000	19,468	20,000
341	Small Tools	386	501	400	647	400
	Subtotal	***$96,868***	***$93,765***	***$118,500***	***$58,180***	***$118,500***
	Insurance & Fixed Charges					
511	Building Insurance	$1,265	$1,478	$1,600	$1,777	$2,000
512	Vehicle Insurance	$9,228	$11,179	$12,900	$13,240	$14,300
513	Liability Insurance	4,680	3,943	4,000	4,936	5,200
532	Rent	40,000	40,000	40,000	0	60,000
540	Depreciation	219,143	221,658	0	0	227,880
	Subtotal	***$274,316***	***$278,258***	***$58,500***	***$19,953***	***$309,380***
	Capital Expenditures					
941	General Purpose Equipment	0	15,769	410,000	421,700	100,000
	Subtotal	***$0***	***$15,769***	***$410,000***	***$421,700***	***$100,000***
	TOTAL SANITATION	***$1,216,428***	***$1,303,176***	***$1,523,292***	***$948,944***	***$1,448,116***
	Contractual Services 430-43240					
295	Disposal Costs	$805,492	$931,281	$925,000	$537,631	$960,000
	Subtotal	***$805,492***	***$931,281***	***$925,000***	***$537,631***	***$960,000***
	TOTAL CONTRACTUAL SERVICES	***$805,492***	***$931,281***	***$925,000***	***$537,631***	***$960,000***

LANDFILL 435-43210						
	LANDFILL FUND	**Actual 7/1/2023 6/30/2024**	**Actual 7/1/2024 6/30/2025**	**Budget 7/1/2025 6/30/2026**	**Actual 7/1/2025 1/31/2026 (7 months)**	**Proposed Budget 7/1/2026 6/30/2027**
	Personnel Services					
111	Salaries - Regular	$58,868	$60,394	$61,836	$36,215	$62,859
112	Salaries - Overtime	0	0	0	0	0
	Subtotal	***$58,868***	***$60,394***	***$61,836***	***$36,215***	***$62,859***
	Employer Contributions					
141	OASI	$4,497	$4,684	$4,730	$2,792	$4,809
142	Health & Life Insurance	34	34	34	20	12,346
143	Retirement	4,300	3,684	4,200	2,544	4,700
146	Worker's Compensation	2,748	3,235	3,200	3,628	3,550
148	Employee Education	99	0	0	0	0
	Subtotal	***$11,678***	***$11,637***	***$12,164***	***$8,984***	***$25,405***
	Contractual Services					
221	Printing, Stationery, Etc.	$0	$774	$650	$0	$650
235	Membership & Registration Fees	889	305	500	0	500
241	Electric	5,811	5,107	5,300	2,427	5,300
242	Water	1,370	1,095	1,400	1,514	1,400
244	Gas	0	398	600	508	600
245	Telephone & Fax	1,581	1,537	1,600	896	1,600
250	Credit Card Fees	741	3,766	3,000	374	3,000
261	Repair & Maintenance - Motor Vehicle	44	66	2,000	0	2,000
262	Repair & Maintenance - Machinery/Equipment	45,565	20,250	38,000	13,512	38,000
266	Repair & Maintenance - Buildings	6,118	3,095	6,000	105	4,000
267	Repair & Maintenance - Plumb/Heat/Elec	507	161	1,000	271	1,000
268	Repair & Maintenance - Roads & Streets	1,485	5,924	5,000	658	5,000
283	Travel & Entertainment	266	0	500	0	500
290	Annual Maintenance Fee - State	6,190	6,315	7,000	0	7,000
298	Disposal Cost - Tires	10,535	6,920	12,000	6,144	12,000
299	Sundry Contractual Services	11,772	22,310	25,000	14,286	25,000
	Subtotal	***$92,874***	***$78,023***	***$109,550***	***$40,695***	***$107,550***
	Supplies					
310	Office Supplies	$1,737	$1,098	$1,500	$1,919	$1,500
321	Agricultural Supplies	825	0	1,000	137	700
324	Household & Janitorial Supplies	124	478	400	160	400
326	Clothing & Uniforms	766	280	300	290	300
329	Other Operating Supplies	397	90	400	136	400
331	Gas, Oil, & Diesel Fuel	21,181	16,181	20,000	9,710	20,000
332	Motor Vehicle Parts	587	427	1,000	0	1,000
333	Machine & Equipment Parts	20,301	29,743	22,000	15,658	22,000
339	Tires, Tubes, Etc.	1,015	0	2,000	853	2,000
341	Small Tools	231	0	1,500	533	1,500
412	Catch Basin Supplies	1,133	0	6,000	0	6,000
	Subtotal	***$48,296***	***$48,297***	***$56,100***	***$29,396***	***$55,800***
	Insurance & Fixed Charges					
511	Building Insurance	$2,009	$2,096	$2,300	$2,497	$2,600
512	Vehicle Insurance	351	323	400	578	625
513	Liability Insurance	992	778	800	787	800
540	Depreciation	12,295	8,005	0	0	11,525
	Subtotal	***$15,647***	***$11,202***	***$3,500***	***$3,862***	***$15,550***
	Capital Expenditures					
934	Closure of Class I	$73,954	$17,375	$0	$0	$20,000
940	Landfill Expansion	0	0	0	0	0
941	General Purpose Equipment	0	457	0	0	66,000
	Subtotal	***$73,954***	***$17,832***	***$0***	***$0***	***$86,000***
	TOTAL LANDFILL	***$301,317***	***$227,385***	***$243,150***	***$119,152***	***$353,163***

CEMETERY TRUST FUND						
611-43400						
	GENERAL FUND	**Actual 7/1/2023 6/30/2024**	**Actual 7/1/2024 6/30/2025**	**Budget 7/1/2025 6/30/2026**	**Actual 7/1/2025 1/31/2026 (7 months)**	**Proposed Budget 7/1/2026 6/30/2027**
	Contractual Services					
265	Repair & Maint - Grounds & Improvements	$0	$9,400	$22,200	$4,800	$16,000
	Subtotal	***$0***	***$9,400***	***$22,200***	***$4,800***	***$16,000***
	Capital Expenditures					
941	General Purpose Equipment	$0	$0	$0	$0	$0
	Subtotal	***$0***	***$0***	***$0***	***$0***	***$0***
	TOTAL CEMETERIES	***$0***	***$9,400***	***$22,200***	***$4,800***	***$16,000***

CITY OF PARIS, TENNESSEE
SCHEDULE OF PRINCIPLE AND INTEREST REQUIREMENTS
GENERAL OBLIGATION DEBT

Year Ended	Energy Conservation Bonds Bonds Dated May 2017 Series 2017A / 2017B Originl Amt: 2,595,000		TML Fixed Rate Bonds Dated Oct 2020 Series 2020 Original Amt: $918,000		Interim Fin'g - Fire Station #1 GO Bond Anticipation Note Series 2025 Original Amt: $10,000,000				
	110-49000-627	49000-630	110-49000-628	49000-630					
June 30,	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
2027	135,000	17,473	105,000	8,008		355,000	$ 240,000	$ 380,481	$ 620,481
2028	135,000	16,225	110,000	5,826			$ 245,000	$ 22,051	$ 267,051
2029	135,000	14,889	114,000	3,553			$ 249,000	$ 18,442	$ 267,442
2030	140,000	13,552	118,000	1,198			$ 258,000	$ 14,750	$ 272,750
2031	140,000	12,051					$ 140,000	$ 12,051	$ 152,051
2032	140,000	10,549					$ 140,000	$ 10,549	$ 150,549
2033	145,000	8,955					$ 145,000	$ 8,955	$ 153,955
2034	145,000	7,305					$ 145,000	$ 7,305	$ 152,305
2035	145,000	5,558					$ 145,000	$ 5,558	$ 150,558
2036	150,000	3,812					$ 150,000	$ 3,812	$ 153,812
2037	150,000	1,906					$ 150,000	$ 1,906	$ 151,906
	$ 1,560,000	$ 112,275	$ 447,000	$ 18,585	$ -	$ 355,000	$ 2,007,000	$ 485,860	$ 2,492,860

	Energy Conservation Bonds	TML Fixed Rate	Interim Fin'g - Fire Station #1
	Interest pd in May & Nov; Principal paid in May	Interest pd in Feb & Aug; Principal pd in August	Interest only - pd in Dec & June
	Wilmington Trust	Security Bank (Re-Fin)	Webster Bank, Athens, GA
Notes:	Energy Efficiency project street light conversion to LED & several building modifications for efficiency	for SplashPad	for Fire Station #1