

TOWN OF SMYRNA
TENNESSEE



FISCAL YEAR 2026 - 2027

ANNUAL BUDGET

AND

FIVE YEAR CAPITAL

IMPROVEMENTS PLAN

TOWN COUNCIL

MARY ESTHER REED - MAYOR

MARC ADKINS - VICE-MAYOR

H. G. COLE

JEROME DEMPSEY

GERRY SHORT

RACQUEL PEEBLES

STEVE SULLIVAN

MANAGEMENT STAFF

DAVID SANTUCCI
TOWN MANAGER

JEFF PEACH
TOWN ATTORNEY

SIERRA LOWRY
FINANCE DIRECTOR

JASON IRVIN
POLICE CHIEF

BRIAN GOSS
FIRE CHIEF

SCOTT MERRITT
DIRECTOR OF GOLF

MICHAEL STRANGE
DIRECTOR OF UTILITIES

PETE JOHNSON
MANAGER OF BUILDING & GROUNDS

CARL WILSON
MANAGER OF INFORMATION SERVICES

NATE STULTS
MASTER CHEF & EVENT CENTER MGR

KEVIN RIGSBY
TOWN PLANNER

KRISTI WORRELL
BUILDING OFFICIAL

TODD SPEARMAN
ASSISTANT TOWN MANAGER

JEFF CRAIG
DIRECTOR OF HUMAN RESOURCES

TOM ROSE
DIRECTOR OF PUBLIC WORKS

MIKE MOSS
DIRECTOR OF PARKS

BRITTANY STEVENS
JUDGE

LISA BREWER
COURT CLERK

HEATHER KENT
PUBLIC INFORMATION OFFICER

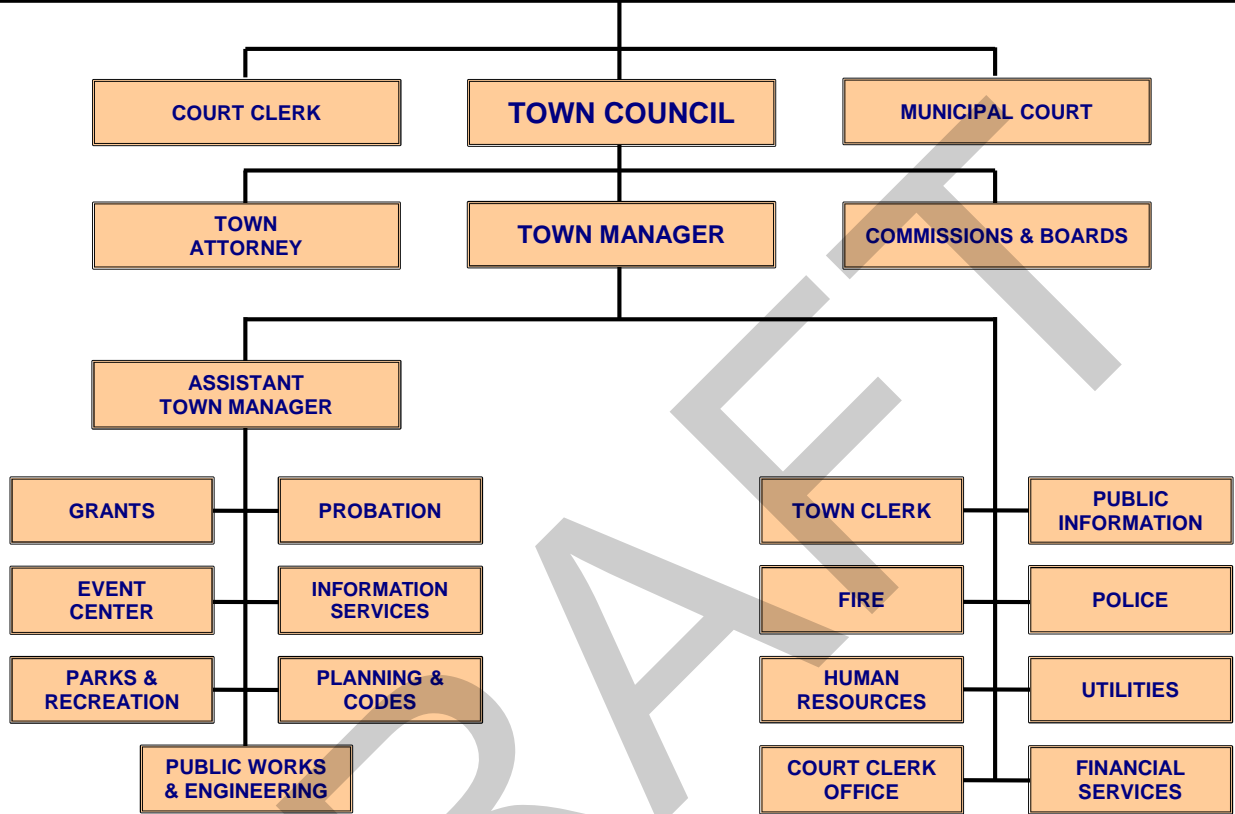
KEVIN RELFORD
MANAGER OF WATER PLANT

LELAND NOBLE
MANAGER OF WASTE WATER PLANT

AMBER HOBBS
TOWN CLERK

ORGANIZATIONAL CHART

CITIZENS OF THE TOWN OF SMYRNA



ALL FUNDS SUMMARY

GENERAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
PROPERTY TAX	13,979,964	15,617,309	15,750,000	15,443,197	16,350,000	16,350,000	16,350,000
OTHER LOCAL REVENUE	29,303,756	30,698,304	31,412,660	31,016,844	31,882,800	31,947,800	31,947,800
STATE REVENUE	7,400,268	7,661,102	7,884,500	7,710,942	8,823,000	8,823,000	8,823,000
FEDERAL REVENUE	56,399	108,317	9,500	36,855	9,500	9,500	9,500
OTHER REVENUE	8,529,368	9,272,992	8,720,935	9,624,256	9,942,800	10,130,800	10,130,800
GENERAL FUND REVENUES	59,269,755	63,358,024	63,777,595	63,832,094	67,008,100	67,261,100	67,261,100
TOTAL GENERAL FUND REVENUES	59,269,755	63,358,024	63,777,595	63,832,094	67,008,100	67,261,100	67,261,100
LEGISLATIVE	208,081	211,820	331,900	329,690	315,800	315,800	315,800
JUDICIAL	385,808	293,408	297,800	285,030	315,300	327,300	327,300
GENERAL SESSIONS	521,412	563,648	620,900	609,290	689,800	689,400	689,400
TRAFFIC COURT	238,824	391,150	469,100	476,610	533,800	549,300	549,300
PROBATION	237,469	284,209	326,000	299,040	297,200	297,200	297,200
INFORMATION SERVICES	1,082,475	1,274,227	1,526,700	1,465,250	1,605,500	1,605,500	1,605,500
PLANNING	1,505,338	1,621,282	2,052,600	1,927,900	2,271,800	2,271,800	2,271,800
PUBLIC WORKS	539,585	622,448	706,200	685,240	950,300	950,300	950,300
BUILDING/GROUNDS MAINTENANCE	910,359	1,061,609	1,144,300	1,159,730	1,178,000	1,178,000	1,178,000
ADMINISTRATION	2,287,710	2,430,233	3,375,800	2,754,500	4,161,400	3,678,800	3,678,800
FINANCE	1,242,225	1,411,905	1,271,300	1,097,990	1,140,700	1,165,700	1,165,700
TREASURER	481,919	550,083	626,600	620,600	717,600	717,600	717,600
HUMAN RESOURCES	737,400	820,782	1,082,300	1,001,000	1,228,300	1,224,200	1,224,200
POLICE	14,305,839	16,460,455	18,229,900	18,335,420	19,401,100	19,406,100	19,406,100
FIRE	11,740,132	13,116,352	14,303,500	14,816,610	16,083,400	16,060,200	16,060,200
STREET	503,176	690,019	664,200	556,030	757,900	757,400	757,400
VEHICLE MAINTENANCE	538,509	579,929	689,900	648,090	665,000	665,000	665,000
CEMETERY	25,191	28,633	31,100	27,370	30,300	30,300	30,300
HEALTH, WELFARE & CULTURE	696,363	696,746	724,929	724,929	1,196,882	977,237	977,237
GOLF COURSE	1,634,516	1,761,290	2,087,100	2,044,950	2,089,600	2,088,600	2,088,600
PARKS & RECREATION	4,875,804	5,276,500	6,408,000	5,987,718	6,685,200	6,609,700	6,609,700
EVENT CENTER	1,127,730	1,248,998	1,586,200	1,369,798	1,532,600	1,532,900	1,532,900
GENERAL FUND EXPENDITURES	45,825,865	51,395,726	58,556,329	57,222,785	63,847,482	63,098,337	63,098,337
TRANSFER TO CAPITAL PROJECTS	11,563,021	9,893,192	5,191,500	6,523,190	4,124,400	4,124,400	4,124,400
TRANSFER TO DEBT SERVICE	1,226,092	229,240	2,000	2,000	2,000	2,000	2,000
TOTAL GENERAL FUND EXPENDITURES	58,614,978	61,518,158	63,749,829	63,747,975	67,973,882	67,224,737	67,224,737
SURPLUS (DEFICIT)	654,777	1,839,866	27,766	84,119	(965,782)	36,363	36,363
BEGINNING FUND BALANCE	32,240,871	32,895,648	34,735,514	34,735,514	34,819,633	34,819,633	34,819,633
ENDING FUND BALANCE	32,895,648	34,735,514	34,763,280	34,819,633	33,853,851	34,855,996	34,855,996
STATE STREET AID	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
STATE STREET AID REVENUES	2,019,286	1,919,903	1,947,000	1,957,439	2,050,000	2,220,000	2,220,000
STATE STREET AID OPER. EXPENDITURES	1,753,102	1,935,476	2,005,000	1,881,430	1,980,000	2,440,000	2,440,000
OPERATING INCOME (LOSS)	266,184	(15,573)	(58,000)	76,009	70,000	(220,000)	(220,000)
TRANSFER TO CAPITAL PROJECTS	-	40,000	-	-	-	-	-
TOTAL STATE STREET AID EXPENDITURES	1,753,102	1,975,476	2,005,000	1,881,430	1,980,000	2,440,000	2,440,000
SURPLUS (DEFICIT)	266,184	(55,573)	(58,000)	76,009	70,000	(220,000)	(220,000)
BEGINNING FUND BALANCE	441,870	708,054	652,481	652,481	728,490	728,490	728,490
ENDING FUND BALANCE	708,054	652,481	594,481	728,490	798,490	508,490	508,490

ALL FUNDS SUMMARY

DRUG	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
DRUG FUND REVENUES	71,689	44,481	70,000	47,093	45,000	45,000	45,000
DRUG FUND EXPENDITURES	30,925	42,792	31,300	39,690	21,800	21,800	21,800
OPERATING INCOME (LOSS)	40,764	1,689	38,700	7,403	23,200	23,200	23,200
TRANSFER TO CAPITAL PROJECTS	-	-	443,700	428,200	21,000	21,000	21,000
TOTAL DRUG FUND EXPENDITURES	30,925	42,792	475,000	467,890	42,800	42,800	42,800
SURPLUS (DEFICIT)	40,764	1,689	(405,000)	(420,797)	2,200	2,200	2,200
BEGINNING FUND BALANCE	500,585	541,349	543,038	543,038	122,241	122,241	122,241
ENDING FUND BALANCE	541,349	543,038	138,038	122,241	124,441	124,441	124,441

IMPACT FEE	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
IMPACT FEE REVENUES	5,217,398	4,813,411	4,960,000	4,019,594	4,085,500	4,085,500	4,085,500
IMPACT FEE EXPENDITURES	3,646,564	5,339,428	5,670,050	5,163,620	4,365,450	4,365,450	4,365,450
SURPLUS (DEFICIT)	1,570,834	(526,017)	(710,050)	(1,144,026)	(279,950)	(279,950)	(279,950)
BEGINNING FUND BALANCE	6,332,954	7,903,788	7,377,771	7,377,771	6,233,745	6,233,745	6,233,745
ENDING FUND BALANCE	7,903,788	7,377,771	6,667,721	6,233,745	5,953,795	5,953,795	5,953,795

STORM WATER	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
STORM WATER REVENUES	2,110,311	2,189,095	2,121,000	2,284,306	2,172,000	2,882,000	2,882,000
STORM WATER EXPENDITURES	1,808,722	1,809,276	2,184,921	2,051,518	2,311,000	2,310,600	2,310,600
OPERATING INCOME (LOSS)	301,589	379,819	(63,921)	232,788	(139,000)	571,400	571,400
TRANSFER TO CAPITAL PROJECTS	1,336,236	966,898	912,300	710,500	809,000	809,000	809,000
TOTAL STORM WATER EXPENDITURES	3,144,958	2,776,174	3,097,221	2,762,018	3,120,000	3,119,600	3,119,600
SURPLUS (DEFICIT)	(1,034,647)	(587,079)	(976,221)	(477,712)	(948,000)	(237,600)	(237,600)
BEGINNING FUND BALANCE	3,210,946	2,176,299	1,589,220	1,589,220	1,111,508	1,111,508	1,111,508
ENDING FUND BALANCE	2,176,299	1,589,220	612,999	1,111,508	163,508	873,908	873,908

INSURANCE	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
INSURANCE FUND REVENUES	12,304,856	14,170,932	16,577,500	16,903,000	15,905,100	15,905,100	15,905,100
INSURANCE FUND EXPENSES	13,594,991	14,985,243	16,189,500	15,309,300	15,691,600	15,691,600	15,691,600
SURPLUS (DEFICIT)	(1,290,135)	(814,311)	388,000	1,593,700	213,500	213,500	213,500
BEGINNING NET ASSETS	3,834,422	2,544,287	1,729,976	1,729,976	3,323,676	3,323,676	3,323,676
ENDING NET ASSETS	2,544,287	1,729,976	2,117,976	3,323,676	3,537,176	3,537,176	3,537,176

DEBT SERVICE	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
DEBT SERVICE FUND REVENUES	2,608,730	1,607,551	1,469,657	1,469,657	1,475,450	1,475,450	1,475,450
DEBT SERVICE FUND EXPENSES	2,698,712	1,703,353	1,469,657	1,698,197	1,475,450	1,475,450	1,475,450
SURPLUS (DEFICIT)	(89,982)	(95,802)	-	(228,540)	-	-	-
BEGINNING FUND BALANCE	1,200,610	1,110,628	1,014,826	1,014,826	786,286	786,286	786,286
ENDING FUND BALANCE	1,110,628	1,014,826	1,014,826	786,286	786,286	786,286	786,286

ALL FUNDS SUMMARY

CAPITAL PROJECTS	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
CAPITAL PROJECTS FUND REVENUES	21,592,289	17,806,336	14,964,200	14,855,290	11,150,800	11,150,800	11,150,800
CAPITAL PROJECTS FUND EXPENSES	23,622,768	22,875,144	27,184,500	18,840,400	20,175,100	20,175,100	20,175,100
SURPLUS (DEFICIT)	(2,030,479)	(5,068,808)	(12,220,300)	(3,985,110)	(9,024,300)	(9,024,300)	(9,024,300)
BEGINNING FUND BALANCE	40,704,249	38,673,770	33,604,962	33,604,962	29,619,852	29,619,852	29,619,852
ENDING FUND BALANCE	38,673,770	33,604,962	21,384,662	29,619,852	20,595,552	20,595,552	20,595,552

WATER & WASTE WATER	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
TOTAL OPERATING REVENUE	26,731,290	29,241,298	30,465,300	30,256,249	32,135,500	31,143,500	31,143,500
TOTAL OPERATING EXPENSES	25,085,364	27,732,637	29,542,662	28,390,072	29,901,300	29,901,300	29,901,300
OPERATING INCOME (LOSS)	1,645,926	1,508,661	922,638	1,866,177	2,234,200	1,242,200	1,242,200
NON OPERATING REVENUES / (EXPENSES)	286,038	2,084,017	2,020,713	234,122	84,113	84,113	84,113
INCOME BEFORE CONTRIBUTIONS & TRANSFERS	1,931,964	3,592,678	2,943,351	2,100,299	2,318,313	1,326,313	1,326,313

KEY INDICATORS

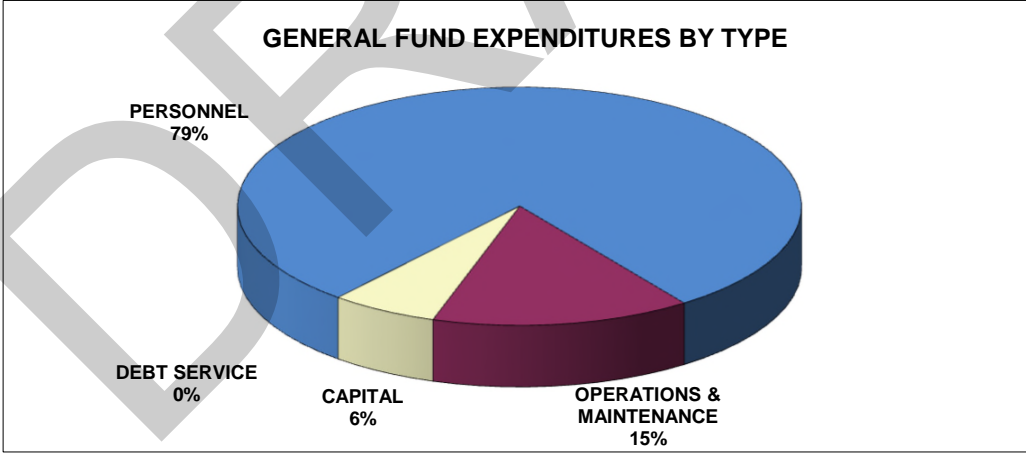
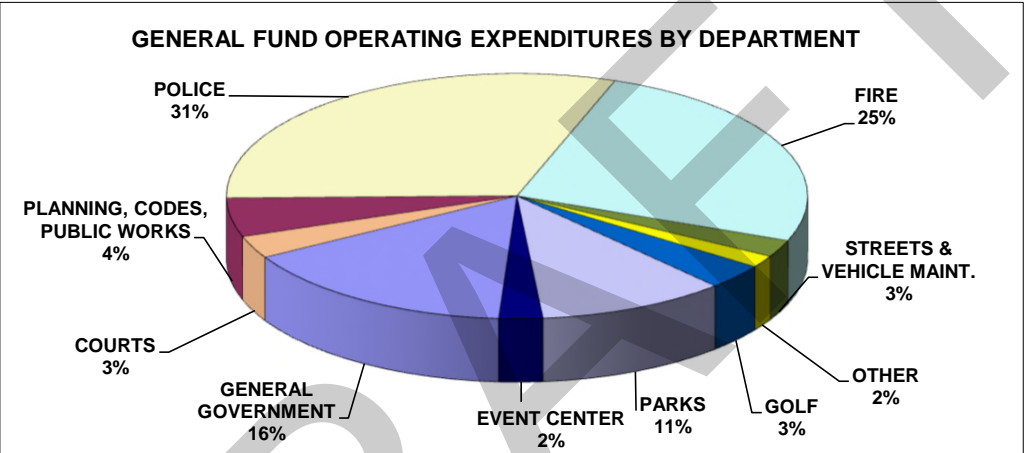
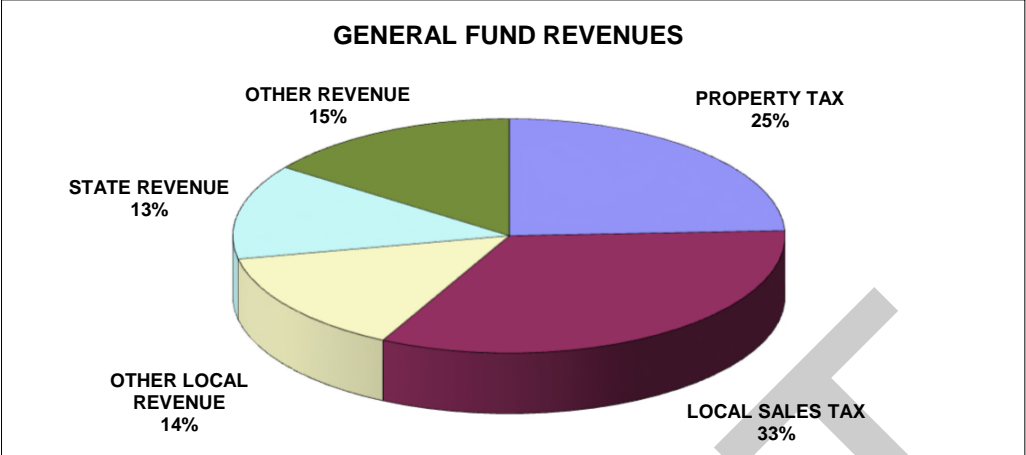
CHANGE IN NET POSITION	24,525,139	19,696,912	16,968,120	13,189,603	21,970,613	20,978,613	20,978,613
NET INCREASE IN CASH	10,767,079	7,243,730	17,628,137	12,459,120	15,557,530	14,565,530	14,565,530

NATURAL GAS	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
TOTAL OPERATING REVENUE	12,865,019	15,914,361	17,776,500	19,169,639	16,980,500	19,801,500	19,801,500
TOTAL OPERATING EXPENSES	12,963,438	16,140,807	16,095,952	16,939,222	17,730,100	17,718,800	17,718,800
OPERATING INCOME (LOSS)	(98,419)	(226,446)	1,680,548	2,230,417	(749,600)	2,082,700	2,082,700
NON OPERATING REVENUES / (EXPENSES)	231,552	138,365	64,000	134,290	124,000	124,000	124,000
INCOME BEFORE CONTRIBUTIONS & TRANSFERS	133,133	(88,081)	1,744,548	2,364,707	(625,600)	2,206,700	2,206,700

KEY INDICATORS

CHANGE IN NET POSITION	228,715	115,895	1,768,765	2,516,603	(528,900)	2,303,400	2,303,400
NET INCREASE IN CASH	162,126	(67,655)	1,482,565	1,938,681	(1,621,000)	1,211,300	1,211,300

GENERAL FUND



DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
PERSONNEL	37,967,891	43,064,069	49,184,600	48,581,300	53,103,200	53,103,200	53,103,200
OPERATIONS & MAINTENANCE	7,857,974	8,331,657	9,371,729	8,641,485	10,744,282	9,995,137	9,995,137
CAPITAL	11,563,021	9,893,192	5,191,500	6,523,190	4,124,400	4,124,400	4,124,400
DEBT SERVICE	1,226,092	229,240	2,000	2,000	2,000	2,000	2,000
	58,614,978	61,518,158	63,749,829	63,747,975	67,973,882	67,224,737	67,224,737

GENERAL FUND SUMMARY

DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
PROPERTY TAX	13,979,964	15,617,309	15,750,000	15,443,197	16,350,000	16,350,000	16,350,000
OTHER LOCAL REVENUE	29,303,756	30,698,304	31,412,660	31,016,844	31,882,800	31,947,800	31,947,800
STATE REVENUE	7,400,268	7,661,102	7,884,500	7,710,942	8,823,000	8,823,000	8,823,000
FEDERAL REVENUE	56,399	108,317	9,500	36,855	9,500	9,500	9,500
OTHER REVENUE	8,529,368	9,272,992	8,720,935	9,624,256	9,942,800	10,130,800	10,130,800
GENERAL FUND OPERATING REVENUES	59,269,755	63,358,024	63,777,595	63,832,094	67,008,100	67,261,100	67,261,100
LOAN PROCEEDS	-	-	-	-	-	-	-
TOTAL GENERAL FUND REVENUES	59,269,755	63,358,024	63,777,595	63,832,094	67,008,100	67,261,100	67,261,100
LEGISLATIVE	208,081	211,820	331,900	329,690	315,800	315,800	315,800
JUDICIAL	385,808	293,408	297,800	285,030	315,300	327,300	327,300
GENERAL SESSIONS	521,412	563,648	620,900	609,290	689,800	689,400	689,400
TRAFFIC COURT	238,824	391,150	469,100	476,610	533,800	549,300	549,300
JUVENILE COURT	-	-	-	-	-	-	-
PROBATION	237,469	284,209	326,000	299,040	297,200	297,200	297,200
INFORMATION SERVICES	1,082,475	1,274,227	1,526,700	1,465,250	1,605,500	1,605,500	1,605,500
PLANNING & CODES	1,505,338	1,621,282	2,052,600	1,927,900	2,271,800	2,271,800	2,271,800
PUBLIC WORKS	539,585	622,448	706,200	685,240	950,300	950,300	950,300
BUILDING/GROUNDS MAINTENANCE	910,359	1,061,609	1,144,300	1,159,730	1,178,000	1,178,000	1,178,000
ADMINISTRATION	2,287,710	2,430,233	3,375,800	2,754,500	4,161,400	3,678,800	3,678,800
FINANCE	1,242,225	1,411,905	1,271,300	1,097,990	1,140,700	1,165,700	1,165,700
TREASURER	481,919	550,083	626,600	620,600	717,600	717,600	717,600
HUMAN RESOURCES	737,400	820,782	1,082,300	1,001,000	1,228,300	1,224,200	1,224,200
POLICE	14,305,839	16,460,455	18,229,900	18,335,420	19,401,100	19,406,100	19,406,100
FIRE	11,740,132	13,116,352	14,303,500	14,816,610	16,083,400	16,060,200	16,060,200
STREET	503,176	690,019	664,200	556,030	757,900	757,400	757,400
VEHICLE MAINTENANCE	538,509	579,929	689,900	648,090	665,000	665,000	665,000
CEMETERY	25,191	28,633	31,100	27,370	30,300	30,300	30,300
HEALTH, WELFARE & CULTURE	696,363	696,746	724,929	724,929	1,196,882	977,237	977,237
GOLF COURSE	1,634,516	1,761,290	2,087,100	2,044,950	2,089,600	2,088,600	2,088,600
PARKS & RECREATION	4,875,804	5,276,500	6,408,000	5,987,718	6,685,200	6,609,700	6,609,700
EVENT CENTER	1,127,730	1,248,998	1,586,200	1,369,798	1,532,600	1,532,900	1,532,900
GENERAL FUND OPER. EXPENDITURES	45,825,865	51,395,726	58,556,329	57,222,785	63,847,482	63,098,337	63,098,337
TRANSFER TO CAPITAL PROJECTS	11,563,021	9,893,192	5,191,500	6,523,190	4,124,400	4,124,400	4,124,400
TRANSFER TO DEBT SERVICE	1,226,092	229,240	2,000	2,000	2,000	2,000	2,000
TOTAL GENERAL FUND EXPENDITURES	58,614,978	61,518,158	63,749,829	63,747,975	67,973,882	67,224,737	67,224,737
SURPLUS (DEFICIT)	654,777	1,839,866	27,766	84,119	(965,782)	36,363	36,363
BEGINNING FUND BALANCE	32,240,871	32,895,648	34,735,514	34,735,514	34,819,633	34,819,633	34,819,633
ENDING FUND BALANCE	32,895,648	34,735,514	34,763,280	34,819,633	33,853,851	34,855,996	34,855,996

GENERAL FUND REVENUE

ACCT	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
110	REVENUE								
31100	PROPERTY TAXES (CURRENT)	13,390,830	13,920,393	15,339,276	15,600,000	15,303,197	16,200,000	16,200,000	16,200,000
31200	PROPERTY TAXES (DELINQUENT)	160,462	59,571	278,033	150,000	140,000	150,000	150,000	150,000
31510	IN LIEU OF TAXES	2,565,654	910,574	1,367,130	1,361,346	1,640,981	1,676,000	1,676,000	1,676,000
31512	IN LIEU OF TAXES - WATER & SEWER	614,856	565,973	628,135	596,631	596,631	633,300	633,300	633,300
31514	IN LIEU OF TAXES - NATURAL GAS	206,190	192,850	211,344	225,783	225,783	233,300	233,300	233,300
31610	LOCAL SALES TAX - CO. TRUSTEE	19,842,075	20,563,998	21,297,729	21,836,000	21,800,000	22,350,000	22,350,000	22,350,000
31710	WHOLESALE BEER TAX	1,138,270	1,186,147	1,087,022	1,198,500	1,000,000	930,000	930,000	930,000
31800	BUSINESS TAXES	2,104,758	2,284,906	2,459,733	2,750,000	2,600,000	2,781,000	2,781,000	2,781,000
31900	HOTEL/MOTEL TAX	849,848	781,859	845,554	855,000	880,000	930,000	930,000	930,000
31901	LOCAL OCCUPANCY TAX	7,844	11,951	9,711	10,500	7,500	6,900	6,900	6,900
31912	CABLE TV FRANCHISE TAX	416,731	353,591	230,551	250,000	207,496	186,700	186,700	186,700
31913	GAS FRANCHISE FEES	12,039	6,051	8,068	8,000	8,809	8,000	8,000	8,000
32000	BUILDING PERMITS	1,598,952	1,329,248	1,293,341	1,265,000	829,635	1,100,000	1,100,000	1,100,000
32002	ADM REVIEW FEES/SUBDIVISIONS	64,400	88,500	172,050	85,000	162,300	85,000	90,000	90,000
32003	ADM REVIEW FEES/SITE PLANS	17,400	13,400	18,200	20,000	21,050	20,000	20,000	20,000
32004	ADM REVIEW FEES/PLAN REVIEW	162,092	98,002	119,129	100,000	143,821	125,000	125,000	125,000
32005	ADM REVIEW FEES/BZA	7,200	4,800	5,400	4,500	5,100	4,500	4,500	4,500
32006	MOBILE FOOD VENDOR PERMIT	3,600	3,310	3,700	1,000	4,950	2,000	2,000	2,000
32007	REZONING REQUEST	16,000	18,500	8,600	20,000	11,300	20,000	20,000	20,000
32008	BEER PERMITS & APPLICATION FEES	16,825	18,600	17,225	16,000	17,833	16,000	16,000	16,000
32013	GRADING PERMIT	6,300	3,850	8,575	5,000	7,700	10,000	10,000	10,000
32015	ELECTRIC PERMITS	162,964	271,725	333,175	207,500	266,605	200,000	260,000	260,000
32020	SMALL CELL PLACEMENT	300	900	600	300	300	-	-	-
32100	ZONING/SUB REGULATION BOOKS	21	6	65	100	10	100	100	100
32300	LIQUOR PRIVILEGE TAX	38,318	36,433	39,004	35,000	33,330	35,000	35,000	35,000
32301	LIQUOR INSPECTION FEE	553,637	557,832	534,063	560,000	545,710	530,000	530,000	530,000
32302	LIQUOR APPLICATION FEE	-	750	-	1,000	-	-	-	-
32303	WINE CERTIFICATE OF COMPLIANCE	-	-	200	500	-	-	-	-
33003	BULLET PROOF VESTS GRANT	1,800	6,840	9,950	2,000	4,355	2,000	2,000	2,000
33004	GHSO GRANT	590	3,171	23,406	1,500	25,000	1,500	1,500	1,500
33005	EQUITABLE SHARED FUNDS	4,966	8,398	-	-	-	-	-	-
33007	E TICKET CITATION REVENUE	454	310	360	-	-	-	-	-
33008	POLICE OTHER REVENUE	5,152	11,680	74,601	6,000	7,500	6,000	6,000	6,000
33190	GRANTS	-	26,000	-	-	-	-	-	-
33203	ARTS COMMISSION REVENUE	-	3,500	5,000	5,000	3,000	5,000	5,000	5,000
33430	STATE SPORTS BETTING REVENUE	86,555	108,929	119,135	100,000	121,255	141,000	141,000	141,000
33510	STATE SALES TAX	6,286,888	6,544,708	6,696,799	6,998,000	6,900,000	8,040,000	8,040,000	8,040,000
33515	STATE TELECOMMUNICATIONS TAX	19,291	17,020	17,784	20,000	17,727	17,000	17,000	17,000
33520	STATE INCOME TAX	4,718	13,633	-	500	-	-	-	-
33530	STATE BEER TAX	24,233	23,327	22,335	26,000	21,682	20,000	20,000	20,000
33540	STATE MIXED DRINK TAX	228,344	221,824	246,218	230,000	240,409	235,000	235,000	235,000
33552	STATE, CITY, STREET, TRANSPORTATION	97,230	97,130	96,874	160,000	96,712	100,000	100,000	100,000
33553	POLICE SUPPLEMENT PAYMENT	58,400	58,400	118,400	60,000	59,000	60,000	60,000	60,000
33554	FIRE SUPPLEMENT PAYMENT	65,600	64,000	54,400	65,000	65,000	65,000	65,000	65,000
33555	STATE STREET CONTRACT MTNC	41,619	8,763	-	-	-	-	-	-
33556	TELETA GRANT	-	25,000	118,000	20,000	20,000	20,000	20,000	20,000
33590	CORPORATE EXCISE TAX	225,777	214,034	166,157	200,000	166,157	120,000	120,000	120,000
33800	LOCAL REVENUE ALLOCATIONS	-	10	-	-	-	-	-	-
34320	CEMETERY CHARGES	41,700	37,250	50,200	50,000	42,920	50,000	50,000	50,000
34330	CEMETERY CHARGES-PERPETUAL CARE	149,490	167,217	183,205	170,000	159,425	170,000	170,000	170,000
34711	GREEN FEES	874,410	1,043,441	1,060,114	1,150,000	1,035,000	1,050,000	1,200,000	1,200,000
34712	DRIVING RANGE	101,548	130,102	142,888	110,000	146,482	120,000	130,000	130,000
34713	GREEN FEE PASSES	10,900	9,325	14,061	9,500	12,168	9,500	9,500	9,500
34714	LOCKER FEES	780	780	645	500	725	500	500	500
34715	SNACK BAR SALES	177,859	203,629	227,266	185,000	228,730	200,000	200,000	200,000
34716	PRO-SHOP SALES	107,425	124,355	117,508	110,000	125,769	110,000	110,000	110,000
34717	CART RENTALS	431,704	461,109	511,497	445,000	497,522	480,000	480,000	480,000

GENERAL FUND REVENUE

ACCT	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
110	REVENUE								
34718	GOLF CONVENIENCE FEES	43,762	41,088	42,765	40,000	42,270	40,000	40,000	40,000
34719	MISCELLANEOUS	6,925	14,553	4,892	4,500	5,224	5,000	5,000	5,000
34720	TOURNAMENT/HANDICAP REVENUE	2,610	2,760	2,905	2,600	2,815	2,600	2,600	2,600
34721	PULL CARTS	1,113	808	848	1,100	550	500	500	500
34722	TRAIL FEES	4,103	4,405	4,260	4,200	3,730	4,000	4,000	4,000
34740	FITNESS / POOL FEES	196,472	224,119	184,273	200,000	198,739	200,000	200,000	200,000
34741	RECREATION PROGRAMS	29,075	21,974	26,421	30,000	32,047	30,000	30,000	30,000
34742	PARKS CONVENIENCE FEES	10,807	11,953	11,664	11,000	12,375	11,000	11,000	11,000
34743	RECREATION MISCELLANEOUS	10,250	11,006	16,195	11,000	15,172	12,000	12,000	12,000
34744	BRICK REVENUE	250	-	-	300	-	300	300	300
34745	SUPPLY SALES-FITNESS CENTER	540	518	454	1,500	1,972	800	800	800
34746	PARK FEES	191,760	212,376	211,173	195,000	217,173	200,000	200,000	200,000
34747	OTHER CONTRIBUTIONS	19,780	16,912	33,649	-	30,000	-	-	-
34749	WATERCRAFT RENTAL	492	1,071	1,063	3,500	1,495	2,500	2,500	2,500
34751	MEETING ROOM/EQUIPMENT RENTAL	86,949	103,379	109,190	103,000	113,829	110,000	110,000	110,000
34752	FOOD SALES	233,947	284,663	335,815	290,000	352,821	336,000	336,000	336,000
34753	SERVICE CHARGES	69,604	75,396	80,469	75,000	85,707	80,000	80,000	80,000
34754	EMPLOYEE LUNCH SALES	40,148	29,960	34,697	30,000	21,830	30,000	30,000	30,000
34755	NON-EMPLOYEE LUNCH SALES	103,842	102,674	92,936	105,000	105,935	95,000	95,000	95,000
34756	MISCELLANEOUS	1,967	3,278	4,888	5,000	4,049	4,000	4,000	4,000
34757	SWIMMING POOL SNACK BAR	56,138	61,702	43,319	60,000	45,340	60,000	60,000	60,000
34770	OUTDOOR ADVENTURE CENTER	53,799	58,116	50,783	50,000	52,062	50,000	50,000	50,000
34771	ADVENTURE CENTER SUPPLY SALES	5,931	4,258	4,159	6,500	4,414	5,000	5,000	5,000
34772	ADVENTURE CENTER- PROGRAMS	14,382	17,711	16,580	17,000	21,350	18,000	18,000	18,000
34773	ADVENTURE CENTER- ROOM RENTAL	13,221	15,932	14,260	15,000	14,448	15,000	15,000	15,000
35100	TRAFFIC COURT FINES & FEES	812,215	728,896	996,786	790,000	1,350,000	1,175,000	1,175,000	1,175,000
35101	TRAFFIC REINSTATEMENTS	5,600	6,470	4,950	6,000	6,870	7,000	7,000	7,000
35102	FINES & FEES OTHER COURTS	1,636	1,585	1,410	1,500	1,133	1,500	1,500	1,500
35103	JUVENILE FINES & FEES	24,657	25,691	29,961	26,000	29,463	29,000	29,000	29,000
35113	TRAFFIC CERTIFIED MAIL FEE	30	99	70	-	92	-	-	-
35114	TRAFFIC - E TICKET FEE	112	76	90	-	95	-	-	-
35120	TRAFFIC LATE PENALTIES	34,759	32,684	37,462	31,000	48,489	41,000	41,000	41,000
35121	JUVENILE LATE FEES	140	101	4	100	-	-	-	-
35122	JUVENILE TRAFFIC SCHOOL	7,376	12,235	15,890	12,000	15,209	12,000	15,000	15,000
35130	TRAFFIC SCHOOL FEES	90,611	67,585	103,214	78,000	127,721	100,000	120,000	120,000
35146	DRUG FINES AND FEES	11,078	12,880	8,742	11,500	8,493	8,000	8,000	8,000
35213	JUVENILE CERTIFIED MAIL FEE	-	7	-	-	-	-	-	-
35214	JUVENILE - E TICKET FEE	1	1	-	-	-	-	-	-
35311	PROBATION - SUPERVISION FEES	91,738	70,840	85,435	60,000	98,151	90,000	90,000	90,000
35312	PROBATION - DRUG SCREENS	20,641	11,084	10,978	16,000	13,551	11,000	11,000	11,000
35313	PROBATION - PROGRAM FEES	128,092	66,006	46,376	3,500	8,100	5,000	5,000	5,000
35700	GENERAL SESSIONS FINES	60,718	49,216	48,444	5,000	46,932	40,000	45,000	45,000
35701	STATE FEES/GENERAL SESSION	2,182	3,426	3,659	2,400	3,959	3,000	3,000	3,000
35704	GENERAL SESSIONS COURT COST	327,393	347,264	377,031	330,000	409,767	400,000	400,000	400,000
35711	COMPUTERIZATION FEES	6,055	6,320	6,475	6,000	6,877	6,000	6,000	6,000
35713	GEN SESS CERTIFIED MAIL FEE	251	220	217	200	175	-	-	-
35714	DUI CONVICTIONS	11,434	10,654	9,188	10,400	9,029	7,500	7,500	7,500
35715	RECKLESS ENDANGERMANT	595	581	805	600	935	700	700	700
36000	OTHER REVENUES	122,795	41,225	188,869	50,000	148,204	50,000	50,000	50,000
36002	PROPERTY TAX INTEREST	57,863	24,676	38,695	40,000	38,381	40,000	40,000	40,000
36005	HOTEL/MOTEL TAX PENALTY	15	-	32	500	-	-	-	-
36006	HOTEL/MOTEL TAX INTEREST	-	-	-	500	-	-	-	-
36007	MISC REV PAYROLL	46	1,907	877	500	1,160	-	-	-
36100	INTEREST EARNED-CHECKING/SAVINGS	349,674	729,831	683,681	771,000	690,000	700,000	700,000	700,000
36120	INTEREST EARNED - CD'S	-	-	61,431	-	-	-	-	-
36210	RENT	110,227	89,258	107,247	90,000	110,000	100,000	100,000	100,000
36220	SUPPORT SERVICES - WATER & SEWER	1,019,342	1,318,090	1,389,076	1,482,262	1,482,262	1,960,400	1,960,400	1,960,400
36230	SUPPORT SERVICES - GAS	648,465	830,705	818,525	860,052	860,052	1,165,500	1,165,500	1,165,500
36235	SUPPORT SERVICES - STORM WATER	194,425	256,873	294,541	312,621	312,621	389,500	389,500	389,500

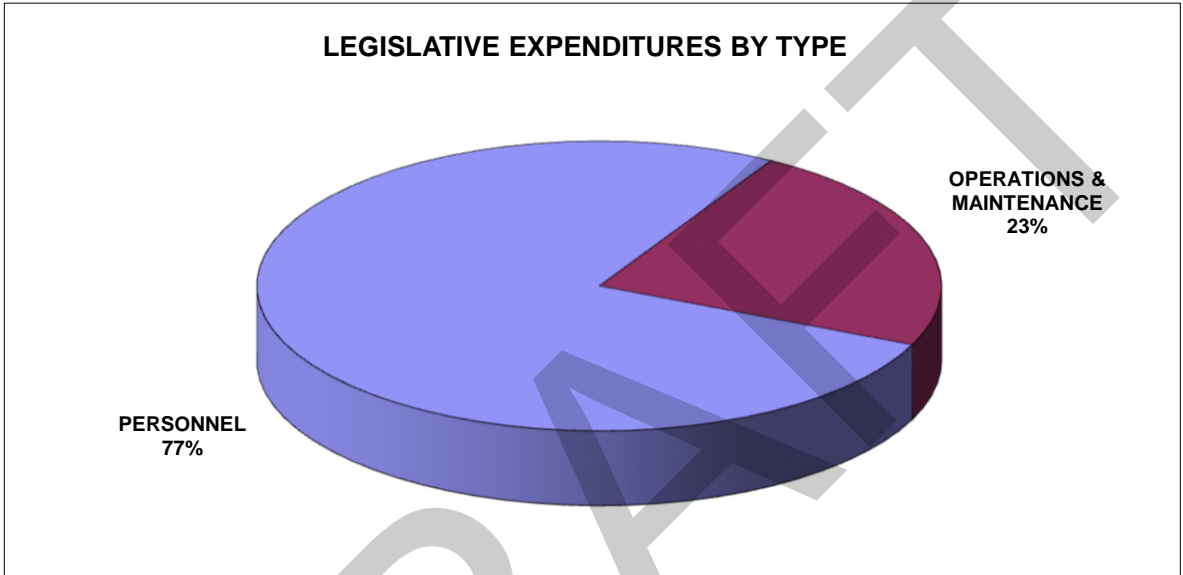
GENERAL FUND REVENUE

<i>ACCT</i>	<i>DESCRIPTION</i>	<i>2022-2023 ACTUAL</i>	<i>2023-2024 ACTUAL</i>	<i>2024-2025 ACTUAL</i>	<i>2025-2026 AMENDED</i>	<i>2025-2026 ESTIMATED</i>	<i>2026-2027 REQUESTED</i>	<i>2026-2027 RECOMMEND</i>	<i>2026-2027 ADOPTED</i>
110	REVENUE								
36350	INSURANCE RECOVERIES	24,522	122,037	71,395	105,100	80,430	25,000	25,000	25,000
36712	RECORDS FEES	4,249	4,540	3,242	5,000	1,694	2,000	2,000	2,000
37193	SEX OFFENDER REGISTRY	2,000	2,100	2,100	2,000	2,350	2,000	2,000	2,000
37200	SALE OF PROPERTY	100,451	141,161	157,444	100,000	54,889	50,000	50,000	50,000
37215	NATIONAL OPIOD SETTLEMENT	25,439	15,214	33,608	20,000	23,084	20,000	20,000	20,000
TOTAL GENERAL FUND REVENUE		58,509,763	59,269,755	63,358,024	63,777,595	63,832,094	67,008,100	67,261,100	67,261,100

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LEGISLATIVE

PERSONNEL		Fiscal Year				
STATUS	POSITION	22-23	23-24	24-25	25-26	26-27
E	COUNCIL	6	6	6	6	6
E	MAYOR	1	1	1	1	1
TOTAL POSITIONS		7.0	7.0	7.0	7.0	7.0
FTE		7.0	7.0	7.0	7.0	7.0



DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
PERSONNEL	202,115	206,332	244,700	244,700	242,200	242,200	242,200
OPERATIONS & MAINTENANCE	5,966	5,488	87,200	84,990	73,600	73,600	73,600
CAPITAL	-	-	-	-	-	-	-

LEGISLATIVE

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
110-41100								
111	SALARIES	94,110	95,211	94,800	94,800	94,800	94,800	94,800
141	OASI (EMPLOYER'S SHARE)	5,723	5,741	7,300	7,300	7,300	7,300	7,300
142	HEALTH INSURANCE	101,440	104,514	141,700	141,700	139,100	139,100	139,100
145	OTHER INSURANCE	342	366	400	400	400	400	400
146	WORKERS COMPENSATION	500	500	500	500	600	600	600
148	EMPLOYEE EDUCATION & TRAINING	-	-	1,400	1,400	1,400	1,400	1,400
211	POSTAGE	27	1	100	10	100	100	100
235	PROFESSIONAL ASSOCIATIONS	114	545	300	790	300	300	300
245	TELEPHONE SERVICES	3,631	2,851	3,000	2,860	3,000	3,000	3,000
289	TRAVEL	-	1,770	10,000	10,000	10,000	10,000	10,000
310	OFFICE SUPPLIES	38	-	500	-	500	500	500
513	LIABILITY INSURANCE	300	300	69,900	69,900	56,300	56,300	56,300
799	SUNDRY	1,856	21	2,000	30	2,000	2,000	2,000
TOTAL LEGISLATIVE		208,081	211,820	331,900	329,690	315,800	315,800	315,800

DRAFT

GENERAL SESSIONS

PURPOSE STATEMENT

THE GENERAL SESSIONS DEPARTMENT MAINTAINS THE CRIMINAL WARRANTS ISSUED FOR VIOLATIONS AND OFFENSES AGAINST THE CRIMINAL LAWS OF TENNESSEE AND PROVIDES FOR TRIAL AND ADJUDICATION OF THE CASES. THE DEPARTMENT COLLECTS ALL FINES AND COSTS LEVIED BY THE JUDICIAL DEPARTMENT AND REMITS THE NECESSARY FEES TO OTHER GOVERNMENTAL ENTITIES AS REQUIRED.

MAJOR HIGHLIGHTS

THIS YEAR THE GENERAL SESSIONS DEPARTMENT HAS EXPANDED THE OFFICE TO ADD TWO MORE CUSTOMER SERVICE WINDOWS TO ACCOMMODATE THE INCREASED FOOT TRAFFIC. THE COURTROOM DIGITAL RECORDING SOFTWARE/HARDWARE WAS REPLACED WITH NEW TECHNOLOGY ALLOWING FOR THE POTENTIAL EXPANSION TO VIDEO RECORDING. THE DEPARTMENT CONTINUES TO WORK WITH LOCAL HIGH SCHOOLS AS PART OF THEIR WORK BASED LEARNING PROGRAM AND LOCAL COLLEGES TO PROVIDE AN INTERN PROGRAM FOR STUDENTS MAJORING IN LEGAL RELATED STUDIES. THE SCANNING AND PRESERVATION OF ARCHIVED DOCUMENTS WAS INITIATED THIS YEAR AND WILL PROVIDE AN ONGOING METHOD TO STORE MATERIALS PER STATE RETENTION POLICIES. THE NEGOTIATIONS WITH SOFTWARE VENDORS FOR E-CITATIONS WILL ALSO BE APPLICABLE TO MISDEMEANOR CITATIONS, ALLOWING THE POLICE AND COURTS TO TRANSITION AWAY FROM HAND-WRITTEN CRIMINAL MISDEMEANOR CITATIONS.

PERFORMANCE MEASURES

	Calendar Year				
	2021	2022	2023	2024	2025
SERVICE QUALITY					
ARR/SH/RET DOCKETS	135	125	92	135	201
TUES. TRIAL/JAIL DOCKETS	93	86	96	104	139
WED. DOMESTIC TRIAL/JAIL DOCKETS	91	79	90	104	135
ARRAIGNMENT JAIL DOCKETS	94	105	95	104	90
SPECIAL SET HEARINGS	2	1	2	2	2

** The number of arraignment jail dockets are included in the Tues. Trial/Trial jail dockets.

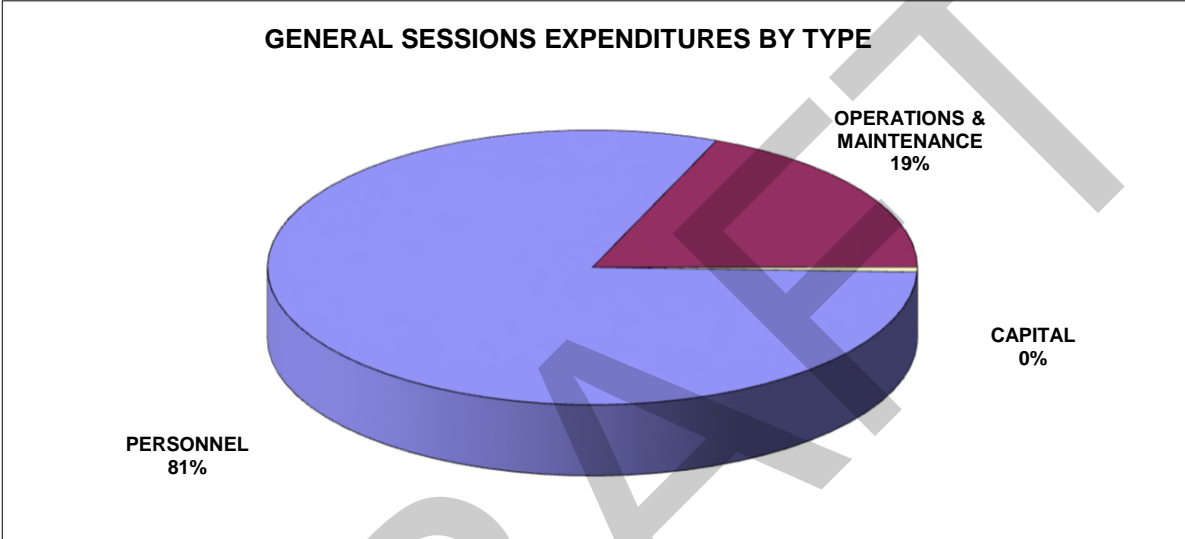
WORKLOAD INDICATOR

	Calendar Year				
	2021	2022	2023	2024	2025
CALLS	19,916	20,391	18,887	19,202	18,014
EXPUNGEMENTS	857	568	302	301	320
TBI SUBMISSIONS	2,861	2,195	2,229	2,074	1,934
ORDER OF PROTECTIONS DURING OFFICE HOURS	N/A	N/A	29	28	9
ORDER OF PROTECTIONS AFTER OFFICE HOURS	N/A	N/A	10	2	5
WARRANTS/SUMMONS ISSUED	N/A	N/A	5,155	4,487	5,316

N/A - NOT AVAILABLE

GENERAL SESSIONS

PERSONNEL		Fiscal Year				
STATUS POSITION		22-23	23-24	24-25	25-26	26-27
E	COURT CLERK	1	1	1	1	1
F	CHIEF DEPUTY COURT CLERK	0	1	1	1	1
F	SENIOR DEPUTY COURT CLERK	2	0	0	1	1
F	DEPUTY COURT CLERK	3	3	3	2	2
TOTAL POSITIONS		6.0	5.0	5.0	5.0	5.0
FTE		6.0	5.0	5.0	5.0	5.0



DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
PERSONNEL	430,197	466,727	518,500	516,610	559,500	559,500	559,500
OPERATIONS & MAINTENANCE	91,215	96,921	102,400	92,680	130,300	129,900	129,900
CAPITAL	3,587	-	35,000	35,000	4,000	4,000	4,000

GENERAL SESSIONS

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
110-41220								
111	SALARIES	283,727	310,904	328,800	327,800	354,000	354,000	354,000
112	OVERTIME	4,126	21,870	23,900	27,500	24,000	24,000	24,000
141	OASI (EMPLOYER'S SHARE)	22,672	27,255	25,500	26,500	27,400	27,400	27,400
142	HEALTH INSURANCE	98,598	83,055	113,800	113,800	124,500	124,500	124,500
143	RETIREMENT/PENSION	15,830	18,654	22,000	16,480	24,600	24,600	24,600
145	OTHER INSURANCE	3,144	2,889	2,700	2,400	2,900	2,900	2,900
146	WORKER'S COMPENSATION	2,100	2,100	1,800	2,130	2,100	2,100	2,100
148	EMPLOYEE EDUCATION & TRAINING	-	1,651	600	1,510	600	600	600
190	EMPLOYMENT TESTING	-	45	-	-	100	-	-
211	POSTAGE	1,727	1,373	2,100	940	1,800	1,500	1,500
235	PROFESSIONAL ASSOCIATIONS	801	2,750	1,400	1,680	1,000	1,000	1,000
245	TELEPHONE SERVICES	459	496	500	500	500	500	500
289	TRAVEL	-	2,003	-	-	-	-	-
290	CONTRACTUAL SERVICES	79,408	80,673	88,400	76,560	112,400	112,400	112,400
320	OPERATING SUPPLIES	7,293	7,110	6,100	8,750	11,100	11,100	11,100
326	CLOTHING AND UNIFORMS	-	-	300	-	300	300	300
331	GAS, OIL & FUEL	590	-	-	-	-	-	-
513	LIABILITY INSURANCE	700	700	2,700	2,700	2,200	2,200	2,200
799	SUNDRY	237	120	300	40	300	300	300
940	TRANSFER TO CAPITAL	3,587	-	35,000	35,000	4,000	4,000	4,000
TOTAL GENERAL SESSIONS		524,999	563,648	655,900	644,290	693,800	693,400	693,400

PURPOSE STATEMENT

THE JUDICIAL DEPARTMENT IS RESPONSIBLE FOR PROVIDING FAIR, PROMPT AND EFFICIENT ADMINISTRATION OF JUSTICE. THE JUDGE APPOINTS THE JUDICIAL COMMISSIONERS WHO ARE THE BEGINNING OF THE GENERAL SESSIONS COURT PROCESS. THE CRIMINAL CASES CONTINUE WITH THE APPEARANCE OF THE DEFENDANT, VICTIM OR WITNESSES BEFORE THE JUDGE. THE DEPARTMENT IS ALSO RESPONSIBLE FOR THE OPERATION OF THE MUNICIPAL COURT WHICH OVERSEES CODES VIOLATIONS AND TRAFFIC VIOLATIONS FOR ADULTS AND MINORS 16-17 YEARS OF AGE. THE JUDGE ALSO OVERSEES THE OPERATION OF THE TRAFFIC SCHOOL.

MAJOR HIGHLIGHTS

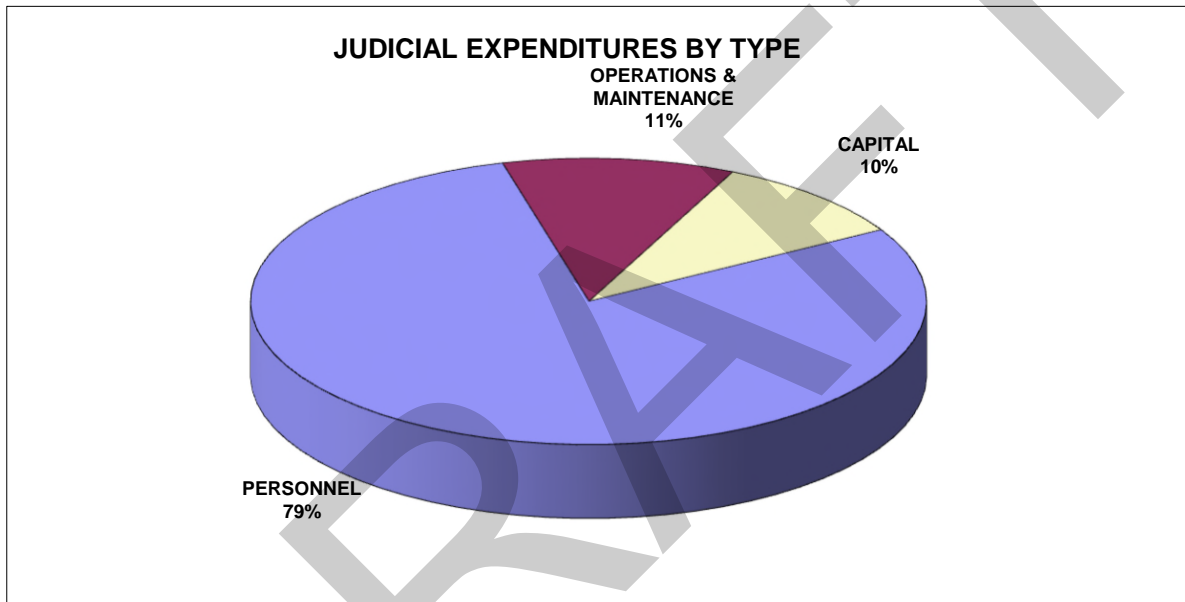
LAUNCHED ONLINE TRAFFIC SCHOOL
 PANIC BUTTON INSTALLED ON JUDGE'S BENCH IN THE COURTROOM
 ADDED ADDITIONAL DOCKETS
 UPDATED SOUND SYSTEM FOR COURTROOM

WORKLOAD INDICATOR

	Calendar Year				
	2021	2022	2023	2024	2025
FORFEITURE/SEIZURE HEARINGS	34	6	39	37	9
SEARCH WARRANTS ISSUED (NON DUI RELATED)	100	121	63	69	82
DUCES TECUM	147	59	114	112	200

JUDICIAL

PERSONNEL		Fiscal Year				
STATUS POSITION	22-23	23-24	24-25	25-26	26-27	
E JUDGE	1	1	1	1	1	
F COURT ADMINISTRATOR (MOVED TO TRAFFIC)	1	1	1	0	0	
F ADMIN ASSISTANT	0	1	1	0	0	
F JUDICIAL ASSISTANT	0	0	0	1	1	
F JUDICIAL COMMISSIONER	1	0	0	0	0	
F LEGAL CLERK	1	0	0	0	0	
TOTAL POSITIONS	4.0	3.0	3.0	2.0	2.0	
FTE	4.0	3.0	3.0	2.0	2.0	



DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
PERSONNEL	364,103	278,814	280,400	271,340	287,000	287,000	287,000
OPERATIONS & MAINTENANCE	21,705	14,594	17,400	13,690	28,300	40,300	40,300
CAPITAL	29,722	-	-	3,600	35,000	35,000	35,000

JUDICIAL

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
110-41210								
111	SALARIES	247,277	198,765	208,200	194,200	222,400	222,400	222,400
112	OVERTIME	35,381	11,439	9,000	19,900	-	-	-
141	OASI (EMPLOYER'S SHARE)	18,790	13,306	15,900	16,200	16,300	16,300	16,300
142	HEALTH INSURANCE	46,303	42,918	29,900	29,900	29,300	29,300	29,300
143	RETIREMENT/PENSION	13,473	9,016	14,400	7,730	15,700	15,700	15,700
145	OTHER INSURANCE	779	1,270	1,600	1,650	1,700	1,700	1,700
146	WORKER'S COMPENSATION	2,100	2,100	1,400	1,760	1,600	1,600	1,600
148	EMPLOYEE EDUCATION & TRAINING	-	30	200	30	200	200	200
211	POSTAGE	-	40	100	20	100	100	100
235	PROFESSIONAL ASSOCIATIONS	3,272	1,916	2,800	1,850	2,800	2,800	2,800
245	TELEPHONE SERVICES	-	-	-	-	600	600	600
289	TRAVEL	-	820	1,000	1,000	3,100	3,100	3,100
290	CONTRACTUAL SERVICES	6,521	5,590	5,300	4,540	12,300	24,300	24,300
320	OPERATING SUPPLIES	10,770	5,354	5,600	4,080	6,800	6,800	6,800
326	CLOTHING AND UNIFORMS	-	-	-	-	200	200	200
331	GAS, OIL & FUEL	314	39	200	130	300	300	300
513	LIABILITY INSURANCE	600	600	1,800	1,800	1,500	1,500	1,500
799	SUNDRY	228	205	400	240	400	400	400
940	TRANSFER TO CAPITAL	29,722	-	-	3,600	35,000	35,000	35,000
TOTAL JUDICIAL		415,530	293,408	297,800	288,630	350,300	362,300	362,300

TRAFFIC COURT

PURPOSE STATEMENT

THE TRAFFIC COURT DEPARTMENT ISSUES SUMMONSES AND PROCESSES CITATIONS FOR VIOLATIONS OF LAWS AND ORDINANCES OF THE TOWN. THE DEPARTMENT ALSO COLLECTS ALL FINES AND COSTS LEVIED BY THE JUDICIAL DEPARTMENT AND SUBMITS THE NECESSARY TAXES TO THE STATE OF TENNESSEE.

MAJOR HIGHLIGHTS

THE MUNICIPAL COURT HAS IMPLEMENTED AN ONLINE TRAFFIC SCHOOL OPTION FOR OFFENDERS AND HAS BEEN ABLE TO AUTOMATE, THROUGH THE COURT SOFTWARE, THE ISSUANCE OF TRAFFIC SCHOOL CERTIFICATES. IN ORDER TO ACCOMODATE THE INCREASE IN FOOT TRAFFIC, THE DEPARTMENT HAS EXPANDED BY ADDING TWO ADDITIONAL CUSTOMER SERVICE WINDOWS. THE DEPARTMENT HAS ALSO BEEN IN NEGOTIATIONS WITH SOFTWARE VENDORS TO RE-ESTABLISH AN E-CITATION CAPABILITY WITH THE POTENTIAL TO INCLUDE CODES VIOLATIONS. E-CITATIONS ALLOWS FOR THE LIVE TRANSFER OF CITATION DATA TO THE COURT AND POLICE DEPARTMENT SOFTWARE. THIS IMPLEMENTATION ALLOWS THE TOWN TO ESTABLISH AN E-CITATION FEE TO MITIGATE EXPENSES.

PERFORMANCE MEASURES

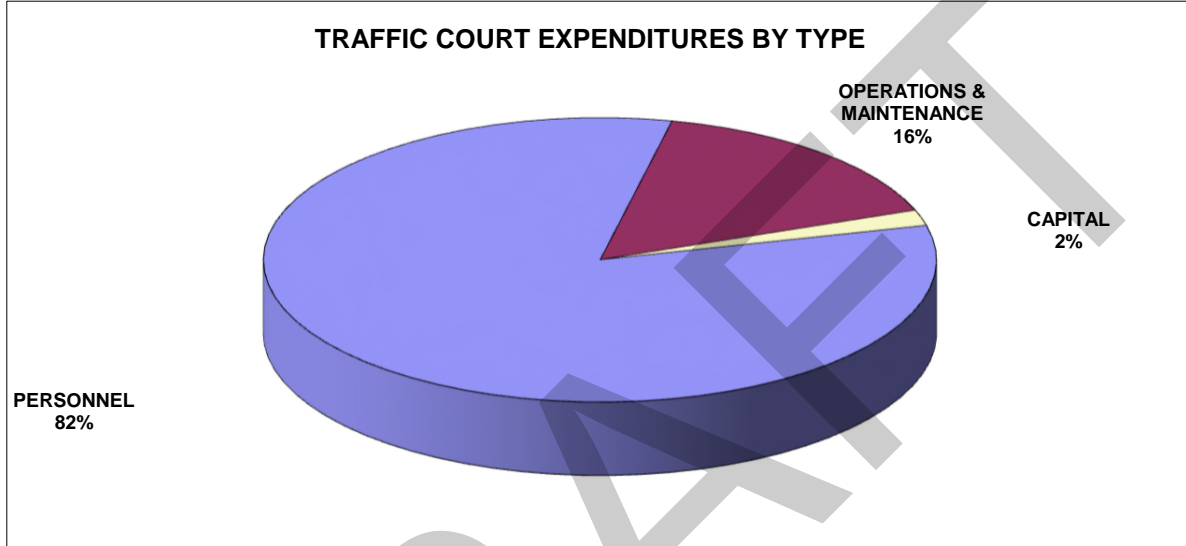
	Calendar Year				
	2021	2022	2023	2024	2025
SERVICE QUALITY					
TRAFFIC DOCKETS	53	48	49	50	49
CONTESTED TRAFFIC DOCKETS	12	12	12	13	12
CODES DOCKETS	20	23	20	21	14
JUVENILE APPEARANCE DOCKET					12
JUVENILE COMPLIANCE REVIEW					12
					N/A=NOT AVAILABLE

WORKLOAD INDICATOR

	Calendar Year				
	2021	2022	2023	2024	2025
TRAFFIC SCHOOL REGISTERED	924	1,247	1,154	1,244	1,875
ENVIRONMENTAL VIOLATIONS	174	134	114	121	173
TOTAL TRAFFIC VIOLATIONS	8,455	9,542	8,005	9,061	13,452

TRAFFIC COURT

PERSONNEL		Fiscal Year				
		22-23	23-24	24-25	25-26	26-27
STATUS POSITION						
F	DEPUTY COURT CLERK	3	3	3	3	3
F	COURT ADMINISTRATOR (MOVED FROM JUDICIAL)	0	0	0	1	1
TOTAL POSITIONS		3.0	3.0	3.0	4.0	4.0
FTE		3.0	3.0	3.0	4.0	4.0



DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
PERSONNEL	215,247	365,250	427,300	448,130	460,400	460,400	460,400
OPERATIONS & MAINTENANCE	23,577	25,900	41,800	28,480	73,400	88,900	88,900
CAPITAL	-	-	190,000	190,000	10,000	10,000	10,000

TRAFFIC COURT

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
110-41230								
111	SALARIES	140,788	250,282	255,800	289,250	285,700	285,700	285,700
112	OVERTIME	7,436	20,030	32,200	19,570	32,400	32,400	32,400
141	OASI (EMPLOYER'S SHARE)	12,314	19,874	19,800	22,540	22,100	22,100	22,100
142	HEALTH INSURANCE	44,692	58,667	98,800	98,800	97,900	97,900	97,900
143	RETIREMENT/PENSION	7,740	14,048	17,800	15,310	19,000	19,000	19,000
145	OTHER INSURANCE	1,477	1,549	2,100	1,850	2,300	2,300	2,300
146	WORKER'S COMPENSATION	800	800	800	810	1,000	1,000	1,000
148	EMPLOYEE EDUCATION & TRAINING	-	2,749	1,600	2,750	1,600	1,600	1,600
190	EMPLOYMENT TESTING	-	-	-	-	100	100	100
211	POSTAGE	-	3	-	10	-	-	-
235	PROFESSIONAL ASSOCIATIONS	-	409	1,100	410	1,200	1,200	1,200
289	TRAVEL	-	-	6,500	-	6,800	6,800	6,800
290	CONTRACTUAL SERVICES	15,192	18,563	25,300	20,030	46,200	66,200	66,200
320	OPERATING SUPPLIES	7,495	2,525	3,700	2,770	14,500	10,000	10,000
326	CLOTHING AND UNIFORMS	-	-	300	-	300	300	300
331	GAS, OIL & FUEL	590	1,188	1,800	1,190	1,500	1,500	1,500
513	LIABILITY INSURANCE	300	300	1,100	1,100	900	900	900
798	VISA/MC CHARGE FEES	-	-	100	-	-	-	-
799	SUNDRY	-	163	300	220	300	300	300
940	TRANSFER TO CAPITAL	-	-	190,000	190,000	10,000	10,000	10,000
TOTAL TRAFFIC		238,824	391,150	659,100	666,610	543,800	559,300	559,300

PROBATION

PURPOSE STATEMENT

THE PROBATION DEPARTMENT STRIVES TO ACHIEVE EXCELLENCE IN COMMUNITY SUPERVISION BY PROVIDING THE HIGHEST QUALITY SERVICES TO THE COURT, VICTIMS, OFFENDERS, THEIR FAMILIES, AND THE COMMUNITY.

MAJOR HIGHLIGHTS

WE IMPLEMENTED A MORE EFFECTIVE AND UPDATED CORRECTIONS SOFTWARE. WE ALSO ATTENDED COMMUNITY SERVICE TRAINING TO ADVANCE EACH OFFICERS COMMUNICATION AND DE-ESCALATION SKILLS. WE OFFER MORE CLASSES, SCREENS, AND EVALUATIONS AT AFFORDABLE PRICES TO HELP OUR CASELOADS SUCCEED.

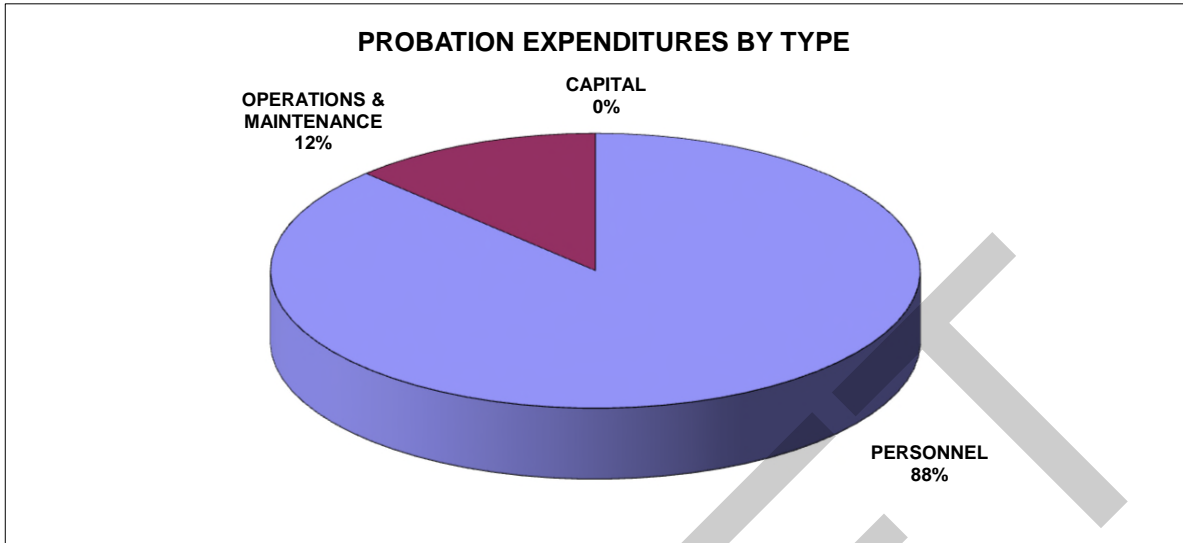
WORKLOAD INDICATOR

	Calendar Year				
	2021	2022	2023	2024	2025
CASES CLOSED SUCCESSFULLY	33	30	43	60	131
TOTAL # OF CASES BEING SUPERVISED	433	399	387	431	298

PERSONNEL

		Fiscal Year				
STATUS	POSITION	22-23	23-24	24-25	25-26	26-27
F	CHIEF PROBATION OFFICER	1	1	1	1	1
F	PROBATION OFFICER	2	2	2	2	2
TOTAL POSITIONS		3.0	3.0	3.0	3.0	3.0
FTE		3.0	3.0	3.0	3.0	3.0

PROBATION



DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
PERSONNEL	162,761	222,765	276,000	262,580	260,100	260,100	260,100
OPERATIONS & MAINTENANCE	74,708	61,444	50,000	36,460	37,100	37,100	37,100
CAPITAL	-	-	60,000	47,700	-	-	-

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
110-41250								
111	SALARIES	102,232	144,892	173,100	167,030	162,500	162,500	162,500
112	OVERTIME	587	84	4,200	400	1,200	1,200	1,200
141	OASI (EMPLOYER'S SHARE)	7,593	10,852	13,600	12,420	13,600	13,600	13,600
142	HEALTH INSURANCE	44,216	56,022	70,900	70,900	69,600	69,600	69,600
143	RETIREMENT/PENSION	6,686	9,123	11,900	9,750	10,700	10,700	10,700
145	OTHER INSURANCE	647	992	1,500	1,270	1,500	1,500	1,500
146	WORKER'S COMPENSATION	800	800	800	810	1,000	1,000	1,000
151	EMP. EDUCATION & TRAINING	-	385	400	390	600	600	600
190	EMPLOYMENT TESTING	134	176	-	-	-	-	-
212	POSTAGE- PROBATION	6	205	100	220	100	100	100
269	REPAIR & MAINTENANCE	-	8,031	-	100	-	-	-
289	TRAVEL	46	-	-	-	3,500	3,500	3,500
293	CONTRACTUAL SERVICES	72,442	48,523	45,500	30,060	27,400	27,400	27,400
321	OPERATING SUPPLIES	2,080	3,623	2,100	3,890	3,800	3,800	3,800
332	GAS, OIL & FUEL	-	204	100	-	100	100	100
513	LIABILITY INSURANCE	-	-	1,500	1,500	1,300	1,300	1,300
799	SUNDRY	-	297	300	300	300	300	300
940	TRANSFER TO CAPITAL	-	-	60,000	47,700	0	-	-
TOTAL PROBATION		237,469	284,209	386,000	346,740	297,200	297,200	297,200

INFORMATION SERVICES

PURPOSE STATEMENT

MISSION: TO SERVE OUR CITIZENS BY DELIVERING COST-EFFECTIVE, RELIABLE AND SECURE IT SERVICES TO ALL TOWN OF SMYRNA DEPARTMENTS AND BUSINESS PARTNERS.

VISION: TO BE A LEADER IN THE DELIVERY OF COLLABORATIVE TECHNOLOGY SOLUTIONS THAT SIMPLIFY CITIZEN ACCESS TO INFORMATION AND TOWN OF SMYRNA SERVICES.

THE INFORMATION SERVICES TEAMS GUIDING PRINCIPLES:

- WE SERVE THE CITIZENS OF THE TOWN OF SMYRNA AND THE DEPARTMENTS THAT SERVE THEM.
- WE PROTECT THE TOWN OF SMYRNA INFORMATION AND ASSETS AS OUR TOP PRIORITY.
- WE PROVIDE COST-EFFECTIVE & RELIABLE SERVICES WITH A FOCUS ON THE CUSTOMER EXPERIENCE
- WE MINIMIZE COMPLEXITY BY CONSOLIDATING AND STANDARDIZING ON CORE TECHNOLOGIES AND SKILLS
- WE WILL DO IT RIGHT THE FIRST TIME.

MAJOR HIGHLIGHTS

IT SECURITY - CYBERSECURITY CONTINUES TO BE A PRIMARY FOCUS. IMPLEMENTED A NEW FIREWALL THAT SETS A NEW STANDARD. SUCCESSFULLY COMPLETED THE ANNUAL EMPLOYEE SECURITY AWARENESS TRAINING. WE ALSO COMPLETED THE NATIONAL CYBER SECURITY REVIEW FOR THE YEAR.

IT FISCAL RESPONSIBILITY - CONTINUE TO LOOK AT OPTIMIZING THE PERSONAL COMPUTING FLEET. WE APPLIED FOR AND WERE AWARDED A FY23 SLGCG GRANT WORTH IN EXCESS OF \$100,000 IN VALUE TO THE TOWN.

IT SYSTEMS LIFECYCLE MANAGEMENT - CONTINUE TO OPTIMIZE AND UPGRADE THE TOWN WEBSITE. IMPLEMENTED THE RECITE ME TOOLS TO HELP US MEET THE ADA COMPLIANCE REQUIREMENTS. UPGRADED PHONE SYSTEM. OPTIMIZED THE CALL DELIVERY SERVICE TO SIP TECHNOLOGY. INSTALLED A NEW STORAGE TECHNOLOGY TO HOLD AND MANAGE THE UNSTRUCTURED DATA. UPGRADED BUILDING VIDEO SECURITY SYSTEMS FOR BOTH THE JUSTICE CENTER AND SOAC.

IT BUSINESS CONTINUITY - PREPARED THE NEW FIRE HALL 4 DATA CENTER FOR USE AS OUR SECONDARY LOCATION. PARTNERED WITH LUMEN AND HAVE INSTALLED INTERNET AND PHONE CIRCUITS THAT WILL PROVIDE COMPLETE PROTECTION FROM A LOSS OF 1 OF THE 2 FACILITIES ONCE THE DATA CENTER DIRECT CONNECTION IS CORRECTED AND WE COMPLETE THE EQUIPMENT MIGRATION TO FIRE HALL 4

GOVERNMENT COLLABORATION - CONTINUES TO SUPPORT COLLABORATION WITH OTHER AGENCIES. PARTICIPATED IN THE PUBLIC SECTOR TECHNOLOGY SUMMIT AND SHARED IN TECHNOLOGY DISCUSSIONS AND REVIEWS WITH OTHER AGENCIES.

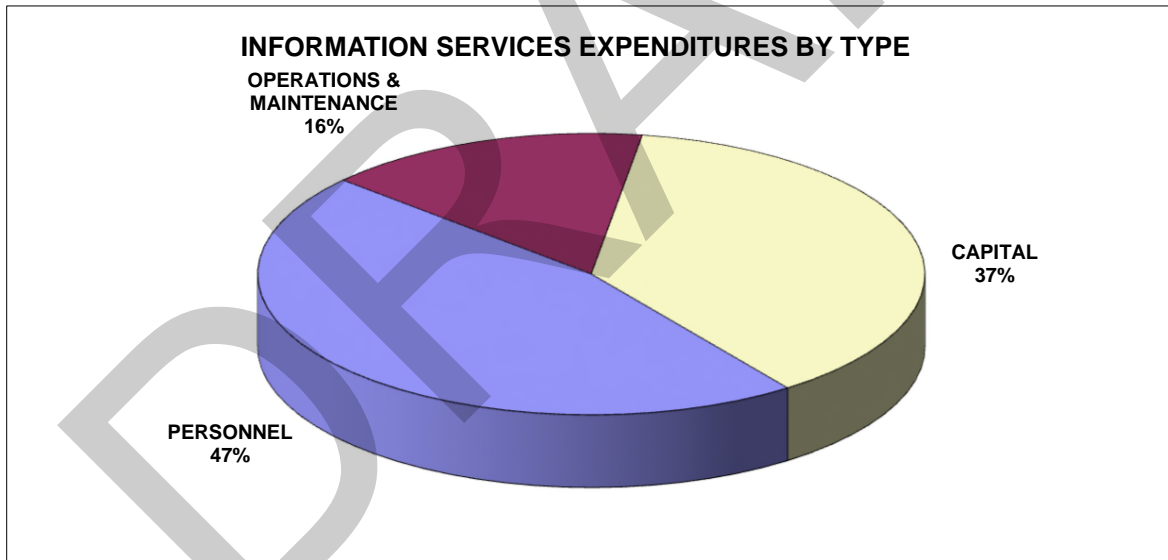
PERFORMANCE MEASURES

	Calendar Year				
	2021	2022	2023	2024	2025
EFFICIENCY					
% OF WORK ORDERS ANSWERED IN 4 HOURS	99%	99%	99%	99%	99%
% OF WORK ORDERS COMPLETED ON TIME	99%	99%	99%	99%	99%
SERVICE QUALITY					
NETWORK UPTIME PERCENTAGE	99.99%	99.90%	99.95%	99.98%	99.98%
NETWORK SERVICE INTERRUPTIONS	2	8	3	1	1
TELEPHONE SYSTEM UPTIME PERCENTAGE	99.99%	99.99%	99.99%	99.99%	99.98%
% OF SYSTEMS W/O CATASTROPHIC FAILURE	99%	99%	99%	99%	99%

INFORMATION SERVICES

WORKLOAD INDICATOR	Calendar Year				
	2021	2022	2023	2024	2025
WORK ORDERS SERVICED	1,784	2,578	2,224	3,375	3,891
SERVERS MANAGED	86	85	85	85	84
WORKSTATIONS MANAGED	473	475	473	472	488
SITES SUPPORTED	22	22	22	23	23
NUMBER OF PHONES MANAGED	N/A	N/A	N/A	343	348
NUMBER OF EMAIL ACCOUNTS SUPPORTED	N/A	N/A	N/A	513	535

STATUS POSITION	Fiscal Year				
	22-23	23-24	24-25	25-26	26-27
F IT DIRECTOR	1	1	1	1	1
F APPLICATIONS DEVELOPER	2	2	2	2	2
F IT MANAGER	0	0	0	0	0
F NETWORK/SYSTEM ADMINISTRATOR	1	1	1	2	2
F COMPUTER SYSTEMS ANALYST	0	1	1	0	0
F IT SUPERVISOR	1	1	1	1	1
F IT TECHNICIAN II	1	0	0	1	2
F IT TECHNICIAN	1	2	2	1	0
TOTAL POSITIONS	7.0	8.0	8.0	8.0	8.0
FTE	7.0	8.0	8.0	8.0	8.0



DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
PERSONNEL	884,240	1,030,409	1,133,600	1,138,810	1,198,800	1,198,800	1,198,800
OPERATIONS & MAINTENANCE	198,235	243,818	393,100	326,440	406,700	406,700	406,700
CAPITAL	208,904	647,575	968,500	708,200	965,400	965,400	965,400

INFORMATION SERVICES

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
110-41640								
111	SALARIES	633,628	752,775	810,200	817,810	859,900	859,900	859,900
112	OVERTIME	7,339	12,547	9,200	12,120	15,100	15,100	15,100
141	OASI (EMPLOYER'S SHARE)	47,710	56,604	62,700	61,380	67,000	67,000	67,000
142	HEALTH INSURANCE	142,682	145,829	184,600	184,600	181,200	181,200	181,200
143	RETIREMENT/PENSION	41,246	50,457	53,200	49,970	59,300	59,300	59,300
145	OTHER INSURANCE	4,635	5,197	6,300	5,730	6,600	6,600	6,600
146	WORKER'S COMPENSATION	7,000	7,000	7,400	7,200	9,700	9,700	9,700
148	EMPLOYEE EDUCATION AND TRAINING	6,790	8,390	19,000	8,400	16,500	16,500	16,500
245	TELEPHONE SERVICES	5,931	4,663	5,000	5,200	5,000	5,000	5,000
261	REPAIR & MAINTENANCE/VEHICLES	914	-	500	850	500	500	500
269	REPAIR & MAINTENANCE/OTHER	1,378	2,596	2,500	1,760	2,500	2,500	2,500
290	CONTRACTUAL SERVICES	175,200	222,406	350,000	298,860	367,500	367,500	367,500
320	OPERATING SUPPLIES	4,656	2,476	8,000	3,650	7,200	7,200	7,200
331	GAS, OIL & FUEL	497	489	500	290	300	300	300
512	VEHICLE INSURANCE	1,500	1,500	1,200	1,200	1,800	1,800	1,800
513	LIABILITY INSURANCE	1,100	1,100	6,000	6,000	5,000	5,000	5,000
799	SUNDRY	269	198	400	230	400	400	400
940	TRANSFER TO CAPITAL	208,904	647,575	968,500	708,200	965,400	965,400	965,400
TOTAL INFORMATION SERVICES		1,291,379	1,921,802	2,495,200	2,173,450	2,570,900	2,570,900	2,570,900

PLANNING & CODES

PURPOSE STATEMENT

THE PLANNING & CODES DEPARTMENTS PROVIDE TECHNICAL ASSISTANCE TO THE SMYRNA MUNICIPAL PLANNING COMMISSION, THE BOARD OF ZONING APPEALS, THE HISTORIC ZONING COMMISSION, CONSTRUCTION BOARD OF APPEALS, AND THE TOWN COUNCIL TO ENSURE THAT ALL NEW RESIDENTIAL, COMMERCIAL, AND INDUSTRIAL DEVELOPMENTS MEET THE GUIDELINES SET FORTH IN THE ZONING ORDINANCE, SUBDIVISION REGULATIONS, DESIGN REVIEW MANUAL, HISTORIC DISTRICT DESIGN GUIDELINES, SIGN ORDINANCE, AND THE ADOPTED BUILDING AND LIFE SAFETY CODES TO SAFEGUARD NEIGHBORHOODS, THE COMMUNITY, AND THE INVESTMENTS OF CITIZENS. THE DEPARTMENTS ALSO PROVIDE MAPPING ASSISTANCE AND COORDINATE THE LONG RANGE PLANNING ACTIVITIES OF THE TOWN.

MAJOR HIGHLIGHTS

- IMPLEMENTATION OF A SIGN AUDIT/INSPECTION PROGRAM, EXPANSION OF EXISTING PERMITTING, AND COMMUNITY OUTREACH PROGRAMS. THE BUDGET INCLUDES COMPLETION OF THE COMPREHENSIVE PLAN UPDATE.

PERFORMANCE MEASURES

	Calendar Year				
	2021	2022	2023	2024	2025
EFFICIENCY					
ADDRESS PLATS WITHIN FIVE WORKING DAYS OF RECEIPT OF RECORDED PLAT	100%	100%	100%	100%	100%
PERFORM REQUESTED SITE PLAN INSPECTIONS WITHIN ONE WORKING DAY	100%	100%	100%	100%	100%
BUILDING PERMITS ISSUED IN THREE DAYS	100%	100%	100%	100%	100%
BUILDING INSPECTIONS IN ONE DAY	98%	98%	90%	90%	90%
ELECTRIC INSPECTIONS IN ONE DAY	92%	92%	60%	70%	98%
CODE COMPLAINTS RESPONDED TO WITHIN 5 DAYS	100%	100%	100%	100%	100%
PLANS REVIEW COMPLETED IN TEN DAYS	100%	100%	100%	90%	90%
SERVICE QUALITY					
RESPOND TO ALL CUSTOMER REQUESTS WITHIN ONE WORKING DAY	100%	100%	100%	100%	100%

WORKLOAD INDICATOR

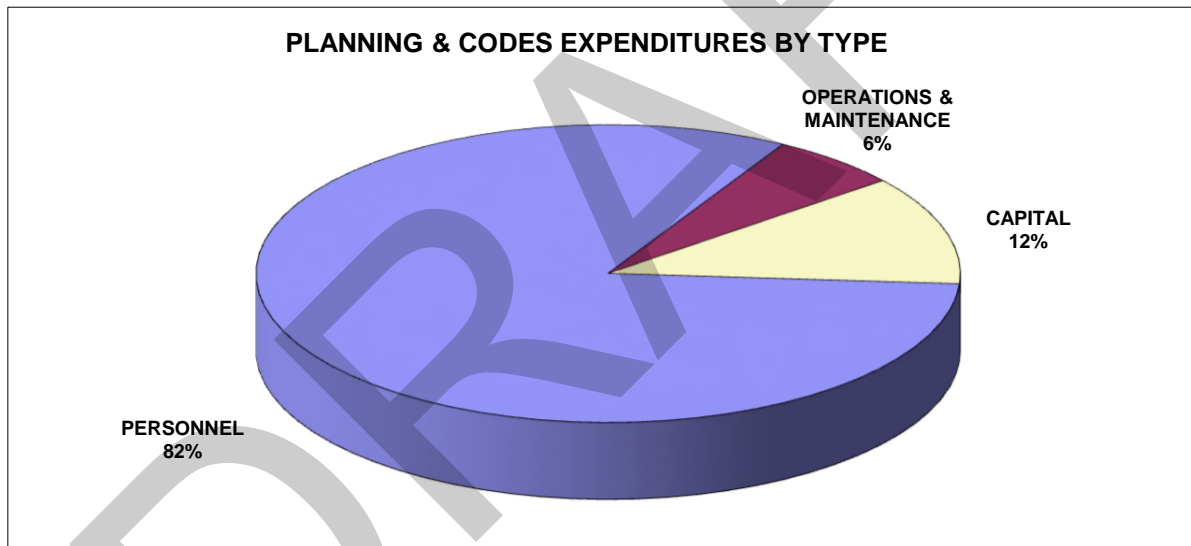
	Calendar Year				
	2021	2022	2023	2024	2025
BUILDING PERMITS ISSUED	978	672	1,431	1,413	1,349
BUILDING INSPECTIONS	13,726	10,780	7,187	8,276	7,065
ELECTRIC INSPECTIONS	6,279	5,447	6,391	7,570	7,577
CODE INSPECTIONS	1,574	3,175	2,775	2,420	2,098
PLANS REVIEW	138	128	98	98	99
LOTS REVIEWED	1,700	1,204	1,303	3,082	2,022
SITE PLANS REVIEWED	50	55	40	29	40
ZONING/ANNEXATION REQUESTS	37	41	33	34	28
OTHER*	12	3	10	9	13
SIGN VARIANCES	0	0	2	2	3
SETBACK VARIANCES	9	6	11	8	5
SPECIAL EXCEPTIONS	7	12	8	6	9
OTHER**	3	4	1	0	0

* INCLUDES ORDINANCE AMENDMENTS, PLANS, PLANS OF SERVICE, STREET CLOSURES, ETC.

** INCLUDES ACCESSORY STRUCTURE SIZE VARIANCES, HEIGHT VARIANCES, ETC.

PLANNING & CODES

PERSONNEL		Fiscal Year				
STATUS POSITION		22-23	23-24	24-25	25-26	26-27
F	BUILDING OFFICIAL	1	1	1	1	1
F	ADMINISTRATIVE ASSISTANT	2	2	2	2	1
F	BUILDING INSPECTOR	3	3	3	3	3
F	CODES INSPECTOR	2	2	2	3	3
F	ELECTRICAL INSPECTOR	2	2	2	4	3
P	ELECTRICAL INSPECTOR	1	1	1	0	0
F	PLANS EXAMINER & COMMERCIAL INSPECTOR	1	1	1	1	1
F	PRINCIPAL PLANNER	0	0	0	1	1
F	TOWN PLANNER	1	1	1	1	1
F	OFFICE COORDINATOR	1	1	1	1	2
F	PERMIT TECHNICIAN	0	0	0	0	0
F	PLANNER	1	1	1	1	1
F	PLANNING TECHNICIAN	1	1	1	1	1
TOTAL POSITIONS		16.0	16.0	16.0	19.0	18.0
FTE		15.8	15.8	15.8	19.0	18.0



DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
PERSONNEL	1,383,039	1,487,418	1,894,100	1,734,290	2,117,400	2,117,400	2,117,400
OPERATIONS & MAINTENANCE	122,299	133,864	158,500	193,610	154,400	154,400	154,400
CAPITAL	32,712	225,513	283,500	179,100	305,400	305,400	305,400

PLANNING & CODES

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
110-41700								
111	SALARIES	953,739	1,032,028	1,221,400	1,123,000	1,378,000	1,378,000	1,378,000
112	OVERTIME	3,181	8,174	23,700	6,400	9,900	9,900	9,900
141	OASI (EMPLOYER'S SHARE)	70,298	77,027	95,300	83,200	106,200	106,200	106,200
142	HEALTH INSURANCE	263,945	272,894	410,100	410,100	455,700	455,700	455,700
143	RETIREMENT/PENSION	72,752	77,726	90,600	75,260	100,400	100,400	100,400
145	OTHER INSURANCE	6,724	7,169	9,200	8,230	10,900	10,900	10,900
146	WORKER'S COMPENSATION	12,400	12,400	43,800	28,100	56,300	56,300	56,300
148	EMPLOYEE EDUCATION AND TRAINING	3,141	6,605	9,300	9,800	8,700	8,700	8,700
161	BOARD AND COMMITTEE MEMBERS	-	-	400	120	400	400	400
190	EMPLOYMENT TESTING	685	225	-	-	-	-	-
211	POSTAGE	2,120	2,197	2,000	2,860	2,000	2,000	2,000
220	PRINTING & DUPLICATION	2,121	1,218	2,600	1,220	2,600	2,600	2,600
235	PROFESSIONAL ASSOCIATIONS	2,439	1,708	1,900	2,420	2,300	2,300	2,300
237	ADVERTISING/LEGAL	-	270	200	170	200	200	200
245	TELEPHONE SERVICES	7,499	8,064	5,000	8,270	7,600	7,600	7,600
261	REPAIR & MAINTENANCE/VEHICLES	3,370	4,465	5,000	2,300	5,000	5,000	5,000
269	REPAIR & MAINTENANCE/OTHER	-	2,542	200	-	200	200	200
289	TRAVEL	1,124	1,127	4,600	4,600	6,100	6,100	6,100
290	CONTRACTUAL SERVICES	59,821	64,764	71,600	110,490	72,000	72,000	72,000
292	COMMUNITY APPEARANCE	3,485	5,025	7,000	7,430	10,000	10,000	10,000
320	OPERATING SUPPLIES	6,628	7,815	6,500	6,860	6,000	6,000	6,000
326	CLOTHING AND UNIFORMS	995	1,522	1,400	1,170	1,100	1,100	1,100
331	GAS, OIL & FUEL	12,253	9,221	12,000	7,200	8,000	8,000	8,000
512	VEHICLE INSURANCE	5,900	5,900	7,000	7,000	10,400	10,400	10,400
513	LIABILITY INSURANCE	10,100	10,100	21,200	21,200	11,200	11,200	11,200
799	SUNDRY	618	1,096	600	500	600	600	600
940	TRANSFER TO CAPITAL	32,712	225,513	283,500	179,100	305,400	305,400	305,400
TOTAL PLANNING & CODES		1,538,050	1,846,795	2,336,100	2,107,000	2,577,200	2,577,200	2,577,200

PURPOSE STATEMENT

THE PUBLIC WORKS DEPARTMENT PROVIDES ENGINEERING AND TECHNICAL SUPPORT SERVICES TO ALL DEPARTMENTS WITHIN THE TOWN OF SMYRNA. THE DEPARTMENT HAS MANAGEMENT RESPONSIBILITY FOR THE FOLLOWING DEPARTMENTS: STREETS, VEHICLE MAINTENANCE, STORM WATER, BUILDING & GROUNDS MAINTENANCE, AND MAPVIEW CEMETERY.

MAJOR HIGHLIGHTS

PUBLIC WORKS HAS COMPLETED THE PLANNING GRANT FROM SAFE STREETS FOR ALL AND SUBMITTED FOR IMPLEMENTATION GRANT FUNDS. WE HAVE APPROVAL ON NEPA DOCUMENTS FOR ENON SPRINGS, OLD NASHVILLE HIGHWAY, AND LOWRY STREET SIDEWALK PROJECTS AND ARE WORKING ON DESIGN PHASE FOR EACH PROJECT. CURRENTLY WE ARE IN ROW PHASE FOR THE FLORENCE ROAD SIDEWALK PROJECT AND COMPLETING THE RIGHT OF WAY ACQUISITION FOR A SIDEWALK ALONG ROCK SPRINGS ROAD AND A PARKING LOT NEAR DOWNTOWN.

PERFORMANCE MEASURES

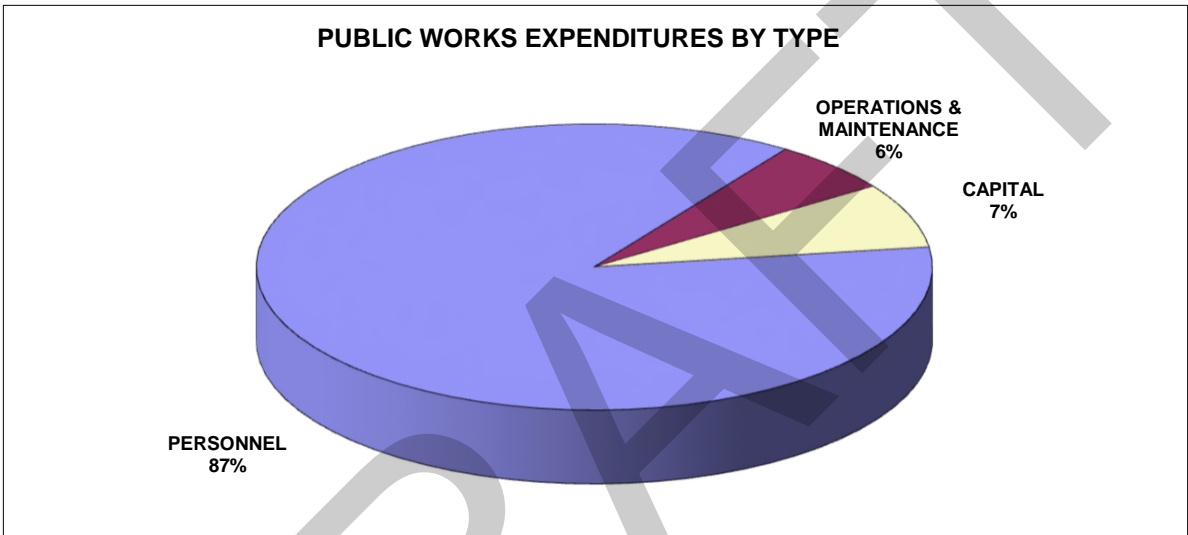
	Calendar Year				
	2021	2022	2023	2024	2025
EFFICIENCY					
RESPOND TO PHONE CALLS IN 24 HOURS	98%	98%	99%	98%	90%
RESPOND TO INFORMATION REQUESTS IN 48 HOURS	99%	100%	100%	99%	88%
RESPOND TO CITIZENS & INTERNAL DEPTS IN 72 HOURS	100%	99%	100%	99%	99%
SERVICE QUALITY					
TRACK CALLS AND FOLLOW-UP INFO TO RESOLUTION	100%	100%	100%	99%	99%

WORKLOAD INDICATOR

PROJECT	STATUS
STORMWATER UPGRADES	REPAIRS TO MULTIPLE SINKHOLES, DITCHES, & CULVERTS
PAVING & REPAIRS	MILLED & RESURFACED 23 LANE MILES OF ROAD
BRIDGES/GUARDRAILS/SIDEWALK PROJECTS	REPLACED GUARDRAILS IN MULTIPLE LOCATIONS
AVG. OF 80-90 ONGOING PROJECTS UNDER INSP	OVERSEE AN AVERAGE OF 1,000 ACRES OF DEVELOPMENT
PLANNING COMMISSION / STAFF SUPPORT	REVIEW PLATS, SITE PLANS, ETC
STORM WATER MANAGEMENT PROGRAM	ADOPT A HIGHWAY, ADOPT A STREAM, & BOAT DAY
TRAFFIC MANAGEMENT	CONNECTING TRAFFIC SIGNALS TO TOC
ITS PHASES 1 & 2	COMPLETE
ENON SPRINGS WEST EXTENSION	COMPLETE
MASTER STORM PROJECT	ON GOING
SAM RIDLEY WIDENING	PHASE 1 COMPLETE
SAM RIDLEY AT ONH INTERSECTION	UNDER CONSTRUCTION
WASHINGTON STREET PEDESTRIAN CROSSING	COMPLETE
FLORENCE ROAD SIDEWALKS	ROW ACQUISITION
ONH SIDEWALK (ST MICHAEL TO ST LUKES)	ROW ACQUISITION
ENON SPRINGS SIDEWALKS - TDOT GRANT	DESIGN PHASE
OLD NASH HWY - TDOT GRANT	DESIGN PHASE
SPRING HILL DRIVE EXTENSION	COMPLETE
LOWRY STREET PHASE II	DESIGN PHASE
ITS PHASES 3, 4, AND 5	UNDER CONSTRUCTION

PUBLIC WORKS

PERSONNEL		Fiscal Year				
STATUS	POSITION	22-23	23-24	24-25	25-26	26-27
F	DIRECTOR OF PUBLIC WORKS	1	1	1	1	1
F	TOWN ENGINEER	1	1	1	1	1
F	OFFICE COORDINATOR	1	1	1	1	1
F	TRAFFIC OPERATIONS MANAGER	0	0	0	0	1
F	TRAFFIC OPERATOR	1	1	1	1	0
F	TRAFFIC TECHNICIAN	0	0	0	0	1
TOTAL POSITIONS		4.0	4.0	4.0	4.0	5.0
FTE		4.0	4.0	4.0	4.0	5.0



DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
PERSONNEL	513,949	572,971	635,100	631,440	890,200	890,200	890,200
OPERATIONS & MAINTENANCE	25,636	49,477	71,100	53,800	60,100	60,100	60,100
CAPITAL	268,833	100,900	85,400	85,700	75,200	75,200	75,200

PUBLIC WORKS

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
110-41720								
111	SALARIES	377,002	424,698	465,300	461,360	642,900	642,900	642,900
112	OVERTIME	2,502	5,525	3,600	6,540	9,600	9,600	9,600
141	OASI (EMPLOYER'S SHARE)	28,227	32,126	35,900	34,980	49,200	49,200	49,200
142	HEALTH INSURANCE	66,507	67,458	85,800	85,800	138,200	138,200	138,200
143	RETIREMENT/PENSION	34,952	38,267	38,900	37,500	43,200	43,200	43,200
145	OTHER INSURANCE	2,859	2,997	3,600	3,310	4,800	4,800	4,800
146	WORKER'S COMPENSATION	1,900	1,900	2,000	1,950	2,300	2,300	2,300
148	EDUCATION & TRAINING	1,087	2,241	1,000	2,250	2,000	2,000	2,000
149	EDUCATION & TRAINING-ENGINEERING	-	-	100	-	-	-	-
211	POSTAGE	330	212	200	240	100	100	100
234	PROFESSIONAL ASSOC. -ENGINEERING	140	357	200	-	-	-	-
235	PROFESSIONAL ASSOCIATIONS	348	474	200	530	100	100	100
237	ADVERTISING/LEGAL	-	168	100	-	-	-	-
245	TELEPHONE SERVICES	1,390	1,412	1,100	1,370	1,500	1,500	1,500
246	TELEPHONE SERVICES-ENGINEERING	396	432	400	440	-	-	-
254	ARCHITECTURAL/ENGINEERING	6,120	12,299	16,000	6,700	10,000	10,000	10,000
261	REPAIR & MAINTENANCE - VEHICLES	375	-	300	-	-	-	-
282	EMPLOYEE AUTOMOBILE ALLOWANCE	-	222	9,600	-	-	-	-
289	TRAVEL	-	-	-	-	2,500	2,500	2,500
290	CONTRACTUAL SERVICES	786	18,345	20,000	18,210	22,700	22,700	22,700
320	OPERATING SUPPLIES	3,123	2,662	1,500	2,100	1,500	1,500	1,500
326	CLOTHING & UNIFORMS	764	65	-	-	1,500	1,500	1,500
331	GAS, OIL & FUEL	5,557	5,018	1,600	3,250	1,500	1,500	1,500
332	GAS, OIL & FUEL-ENGINEERING	3,005	3,130	-	-	-	-	-
341	TRAFFIC OPERATOR EQUIPMENT	305	251	200	260	500	500	500
512	VEHICLE INSURANCE	500	500	1,200	1,200	1,800	1,800	1,800
513	LIABILITY INSURANCE	600	600	16,400	16,400	13,400	13,400	13,400
799	SUNDRY	810	1,089	1,000	850	1,000	1,000	1,000
940	TRANSFER TO CAPITAL	268,833	100,900	85,400	85,700	75,200	75,200	75,200
TOTAL PUBLIC WORKS		808,418	723,348	791,600	770,940	1,025,500	1,025,500	1,025,500

ADMINISTRATION

PURPOSE STATEMENT

THE ADMINISTRATION DEPARTMENT PROVIDES LEADERSHIP AND SUPPORT SERVICES TO ENSURE THAT ALL TOWN ACTIVITIES ARE ADMINISTERED IN A FAIR AND CONSISTENT MANNER FOR ALL CITIZENS AND THAT THE POLICIES DEVELOPED BY THE TOWN COUNCIL ARE IMPLEMENTED EFFECTIVELY AND EFFICIENTLY.

MAJOR HIGHLIGHTS

- TOWN MANAGER & ASSISTANT TOWN MANAGER GRADUATED FROM CERTIFIED PUBLIC MANAGER PROGRAM, AND EXECUTIVE ASSISTANT GRADUATED FROM ADMINISTRATIVE PROFESSIONALS ACADEMY; BOTH THROUGH UT INSTITUTE FOR PUBLIC SERVICE
- TOWN CLERK COMPLETED MTAS MUNICIPAL LEADERSHIP PROGRAM
- PIO ATTENDED NATIONAL INFORMATION OFFICERS ASSOCIATION ANNUAL CONFERENCE
- DEVELOPED AND LAUNCHED INAUGURAL CITIZENS ACADEMY
- ORGANIZED & HOSTED INAUGURAL ROAD SHOW
- COUNCIL PRIORITIES IDENTIFIED FOR DEVELOPING ACTIONABLE STRATEGIES FOR DEPARTMENTS
- FACILITATED TOWN-WIDE REFRESHER TRAINING ON OPEN RECORDS & OPEN MEETINGS ACT
- IMPLEMENTED VARIOUS SOFTWARE THROUGH CIVICPLUS TO IMPROVE EFFICIENCY, TRANSPARENCY, AND PUBLIC ENGAGEMENT WITH OPEN RECORDS REQUESTS, AGENDA MANAGEMENT, MUNICODE AND 311 CRM CAPABILITY
- PLANNED & EXECUTED VARIOUS TOWN EVENTS, INCLUDING: TOWN COUNCIL BUDGET RETREAT, CAPT. JEFF KUSS USMC MEMORIAL SCHOLARSHIP, PUBLIC SERVICE RECOGNITION WEEK COOKOUT, MEMORIAL DAY CEREMONY, TOP GUN NIGHT RUN 6K, VETERANS DAY CEREMONY, EMPLOYEE HOLIDAY LUNCHEON, AND TOWN CHRISTMAS PARADE.

PERFORMANCE MEASURES

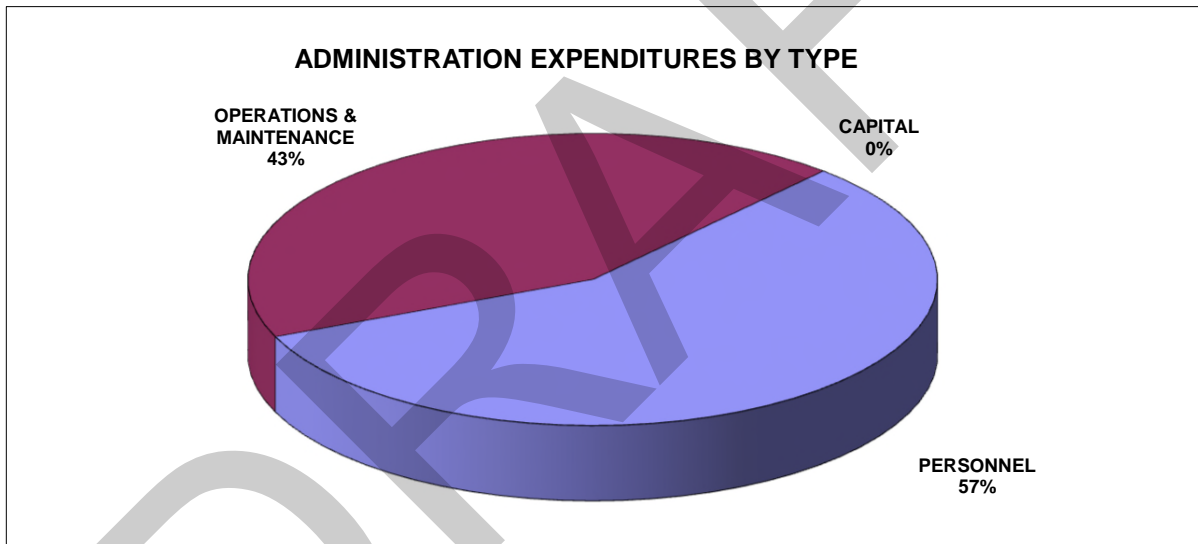
	Calendar Year				
	2021	2022	2023	2024	2025
EFFICIENCY					
POPULATION SERVED PER EMPLOYEE	118	120	121	121	121
SERVICE QUALITY					
% OF AGENDA ITEMS PROVIDED TO COUNCIL WITHIN 4 DAYS PRIOR TO MEETING	99.5	99.5	99.5	99.5	99.5

WORKLOAD INDICATOR

	Calendar Year				
	2021	2022	2023	2024	2025
LINES OF LIABILITY CLAIMES PROCESSED					
WORKERS COMPENSATION	27	32	30	42	28
PROPERTY CLAIMS	8	9	8	7	5
GENERAL LIABILTY PROPERTY DAMAGE	24	8	8	10	2
GENERAL LIABILITY BODILY INJURY	4	2	2	2	0
AUTO LIABILITY PROPERTY DAMAGE	6	3	4	9	9
AUTO LIABILITY BODILY INJURY	0	1	0	0	1
AUTO PHYSICAL DAMAGE	9	13	9	17	21
PROFESSIONAL LIABILITY	0	0	0	0	0
PROFESSIONAL LAW ENFORCEMENT	1	3	0	0	0
EMPLOYMENT PRACTICES LIABILITY	0	0	0	0	0
PUBLIC OFFICAL LIABILITY	0	0	0	0	0
WORKERS COMPENSATION EXCESS LIABILITY	0	0	0	0	0
TOTAL CLAIMES PROCESSED	79	71	61	87	66
TOWN OF SMYRNA NEW VEHICLES PROCESSED	0	18	31	37	35
FMCSA QUERIES FILED	53	51	51	54	66

ADMINISTRATION

PERSONNEL		Fiscal Year				
STATUS POSITION	22-23	23-24	24-25	25-26	26-27	
F TOWN MANAGER	1	1	1	1	1	
F ASSISTANT TOWN MANAGER	1	1	1	1	1	
F GRANTS COORDINATOR	0	0	0	1	1	
F TOWN CLERK	1	1	1	1	1	
F ADMINISTRATIVE ASSISTANT	0	0	0	1	1	
F EXECUTIVE ASSISTANT	1	1	1	1	1	
F PUBLIC INFORMATION OFFICER	1	1	1	1	1	
F MEDIA PROGRAM PRODUCER	1	1	1	1	1	
F TOWN ATTORNEY	1	1	1	1	1	
F ASSISTANT TOWN ATTORNEY	0	1	1	0	0	
F SAFETY/LOSS CONTROL MANAGER	1	1	1	1	1	
F STAFF ATTORNEY	1	0	0	1	1	
F PARALEGAL	1	1	1	1	1	
TOTAL POSITIONS	10.0	10.0	10.0	12.0	12.0	
FTE	10.0	10.0	10.0	11.0	11.0	



DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
PERSONNEL	1,473,720	1,541,117	1,960,500	1,906,760	2,093,500	2,093,500	2,093,500
OPERATIONS & MAINTENANCE	813,990	889,116	1,415,300	847,740	2,067,900	1,585,300	1,585,300
CAPITAL	149,446	21,023	146,200	201,200	-	-	-

ADMINISTRATION

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
110-41990								
111	SALARIES	1,136,399	1,186,374	1,464,800	1,446,800	1,575,500	1,575,500	1,575,500
112	OVERTIME	449	1,295	2,300	220	1,300	1,300	1,300
141	OASI (EMPLOYER'S SHARE)	81,256	88,094	112,300	98,000	119,600	119,600	119,600
142	HEALTH INSURANCE	183,927	194,120	282,400	282,400	291,000	291,000	291,000
143	RETIREMENT/PENSION	57,007	56,693	78,100	61,480	84,800	84,800	84,800
145	OTHER INSURANCE	7,882	7,741	10,200	9,250	10,800	10,800	10,800
146	WORKER'S COMPENSATION	6,800	6,800	10,400	8,610	10,500	10,500	10,500
148	EMPLOYEE EDUCATION & TRAINING	4,275	881	3,200	1,660	3,200	3,200	3,200
149	EMP EDUC & TRAINING - ATTORNEY	-	100	2,700	420	2,700	2,700	2,700
150	EMP. EDUCATION & TRAINING - PIO	-	-	500	-	500	500	500
151	EMP. EDUCATION & TRAINING - TOWN CLERK	-	-	-	-	1,100	1,100	1,100
190	EMPLOYMENT TESTING	300	256	-	220	-	-	-
211	POSTAGE	2,650	2,628	2,700	1,930	2,700	2,700	2,700
220	PRINTING & DUPLICATION	774	179	3,000	440	2,500	2,500	2,500
232	MEMBERSHIP/REG. FEES - PIO	-	-	-	-	100	100	100
233	MEMBERSHIP/REG. FEES - TOWN CLERK	-	-	-	100	600	600	600
234	MEMBERSHIP/REG. FEES - ATTORNEY	3,613	2,993	4,000	3,990	3,900	3,900	3,900
235	PROFESSIONAL ASSOCIATIONS	65,868	87,919	73,600	82,580	72,000	72,000	72,000
236	ADVERTISING & PROMOTIONS	660	10	20,000	100	1,300	1,300	1,300
237	ADVERTISING/LEGAL	11,838	9,048	20,000	9,570	20,000	10,000	10,000
241	UTILITY SERVICES	147,272	162,222	150,000	168,580	150,000	150,000	150,000
245	TELEPHONE SERVICES	3,944	6,234	35,000	5,480	35,000	6,000	6,000
246	TELEPHONE SERVICES-ATTORNEY	2,793	3,333	2,800	3,290	2,800	2,800	2,800
252	LEGAL SERVICES	92,774	12,909	45,000	25,000	45,000	45,000	45,000
253	AUDIT SERVICES	36,716	37,270	63,000	37,150	63,000	40,000	40,000
255	CONTINGENCY	-	-	320,000	-	250,000	200,000	200,000
256	RE-APPRAISAL SERVICES	6,744	-	10,000	10,000	800,000	450,000	450,000
258	RTA/MID CUMBERLAND	-	33	20,000	20,000	20,000	20,000	20,000
261	REPAIR & MAINTENANCE - VEHICLES	-	261	-	510	500	500	500
269	REPAIR & MAINTENANCE - OTHER	213	612	1,000	540	1,000	1,000	1,000
270	REPAIR & MAINTENANCE - PIO	1,055	1,001	1,500	1,180	1,500	-	-
282	EMPLOYEE AUTOMOBILE ALLOWANCE	-	-	14,400	-	-	-	-
285	TRAVEL-PIO	-	-	-	-	4,000	4,000	4,000
286	RETREAT EXPENSE	600	3,020	1,000	3,020	1,000	3,000	3,000
287	TRAVEL-TOWN CLERK	-	-	-	-	4,000	4,000	4,000
288	TRAVEL-ATTORNEY	3,691	3,355	8,700	8,700	12,300	12,300	12,300
289	TRAVEL	233	6,252	5,900	5,900	3,000	3,000	3,000
290	CONTRACTUAL SERVICES	256,314	268,637	295,900	261,440	200,400	200,400	200,400
291	CONTRACTUAL SERVICES - PIO	23,487	32,318	45,100	18,690	50,900	52,500	52,500
292	CONTRACTUAL SERVICES - ATTORNEY	20,026	29,059	22,600	30,600	35,800	35,800	35,800
293	CONTRACTUAL SERVICES - LEASES	803	(239)	5,000	4,370	5,000	5,000	5,000
294	CONTRACTUAL SERVICES - TOWN CLERK	-	-	-	-	80,100	80,100	80,100
295	SPECIAL CENSUS	8,018	68,279	65,000	2,000	-	-	-
320	OPERATING SUPPLIES	26,913	23,137	20,000	21,620	20,000	20,000	20,000
323	OPERATING SUPPLIES - PIO	2,232	1,946	3,000	660	27,000	4,000	4,000
326	CLOTHING AND UNIFORMS	751	293	500	230	1,000	1,000	1,000
331	GAS, OIL & FUEL	7,278	2,587	2,000	1,830	9,500	9,500	9,500
511	BUILDING INSURANCE	8,400	8,400	25,100	25,100	20,400	20,400	20,400
513	LIABILITY INSURANCE	17,200	17,200	36,300	36,300	29,600	29,600	29,600
520	SURETY BOND PREMIUM	4,454	3,685	5,500	4,620	5,500	5,500	5,500
700	EMPLOYEE ACTIVITIES	10,333	44,400	16,000	15,000	14,700	15,000	15,000
701	COMMUNITY ACTIVITIES	2,280	2,349	10,000	6,920	10,000	10,000	10,000
715	ARTS COMMISSION EXPENSES	10,608	6,361	5,000	5,000	4,000	4,000	4,000
795	CREDIT CARD SERVICE CHARGES	240	241	300	250	300	300	300
797	EDUCATION REIMBURSEMENT	10,706	12,539	40,000	12,050	40,000	40,000	40,000
799	SUNDRY	17,934	27,408	10,000	10,700	10,000	10,000	10,000
940	TRANSFER TO CAPITAL	149,446	21,023	146,200	201,200	-	-	-
TOTAL ADMINISTRATION		2,437,156	2,451,256	3,522,000	2,955,700	4,161,400	3,678,800	3,678,800

BUILDING & GROUNDS MAINTENANCE

PURPOSE STATEMENT

THE BUILDING AND GROUNDS MAINTENANCE DEPARTMENT MAINTAINS ALL PUBLIC BUILDINGS OWNED BY THE TOWN IN A SAFE, EFFICIENT, AND COST EFFECTIVE MANNER. RESPONSIBILITIES ALSO INCLUDE FIFTY ONE SIGNALIZED INTERSECTIONS, NEW CONSTRUCTION SERVICES FOR ALL DEPARTMENTS, AND HOLIDAY LIGHTING.

MAJOR HIGHLIGHTS

MAJOR PROJECTS INCLUDED RENOVATIONS TO BUILDING CODES AND THE JUSTICE CENTER, REPLACEMENT AND REPAIRS TO SEVERAL HVAC UNITS FOR MULTIPLE TOWN BUILDINGS, AND REPAIRED PEDESTRIAN SIGNALS AT MULTIPLE LOCATIONS.

PERFORMANCE MEASURES

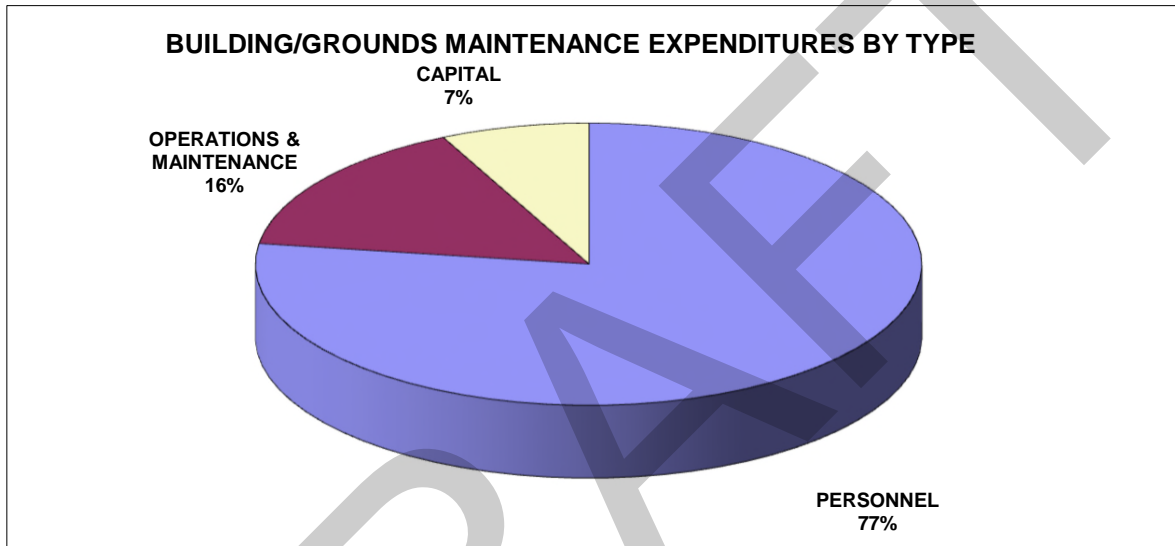
	Calendar Year				
	2021	2022	2023	2024	2025
EFFICIENCY					
IN-HOUSE W/O EMERGENCIES WITHIN 1 HOUR	97%	98%	98%	98%	99%
TRAFFIC LIGHT EMERGENCIES WITHIN 1 HOUR	100%	100%	100%	100%	100%
IN-HOUSE WORK ORDER (NON PRIORITY) IN 1 WEEK	80%	80%	77%	78%	78%
IN-HOUSE WORK ORDER (NON PRIORITY) IN 2 WEEKS	30%	25%	30%	28%	30%
SERVICE QUALITY					
CITIZEN REQUESTS / COMPLAINTS - 8 HOURS	100%	100%	100%	100%	100%
TRACK CALLS, RESPOND, KEEP ON FILE - 1 DAY	84%	83%	95%	92%	93%
CONSTRUCTION SUPPORT FOR OTHER DEPARTMENTS	100%	100%	100%	100%	100%

WORKLOAD INDICATOR

	Calendar Year				
	2021	2022	2023	2024	2025
WORK ORDERS PERFORMED:					
TRAFFIC LIGHTS	208	208	210	241	263
SEASONAL LIGHTING	550	523	530	560	462
JANITORIAL AND LANDSCAPING	75	75	75	83	81
PREVENTATIVE MAINTENANCE	619	639	645	632	655
ELEC, PLUMBING, HVAC, CONSTRUCTION	624	642	638	685	684
IN-HOUSE CONST. FOR OTHER DEPTS.	92	97	93	99	102
TRAFFIC LIGHTS ON CALL NIGHTS / WEEKENDS					
ON-CALL 1 WORK ORDER PER WEEK	98	105	112	124	93

BUILDING & GROUNDS MAINTENANCE

PERSONNEL		Fiscal Year				
STATUS POSITION		22-23	23-24	24-25	25-26	26-27
F	MANAGER BUILDING/GROUNDS	1	1	1	1	1
F	SUPERVISOR BUILDING/GROUNDS	1	1	1	1	1
F	MAINTENANCE TECHNICIAN II	3	3	3	3	3
F	MAINTENANCE TECHNICIAN	4	4	4	4	4
P	MAINTENANCE TECHNICIAN	0	0	0	0	0
TOTAL POSITIONS		9.0	9.0	9.0	9.0	9.0
FTE		9.0	9.0	9.0	9.0	9.0



DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
PERSONNEL	736,835	887,331	960,400	987,420	981,600	981,600	981,600
OPERATIONS & MAINTENANCE	173,524	174,278	183,900	172,310	196,400	196,400	196,400
CAPITAL	177,059	118,818	193,200	159,000	91,500	91,500	91,500

BUILDING & GROUNDS MAINTENANCE

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
110-41800								
111	SALARIES	465,641	575,729	581,700	616,830	619,600	619,600	619,600
112	OVERTIME	3,825	7,892	5,000	6,360	7,200	7,200	7,200
141	OASI (EMPLOYER'S SHARE)	34,160	41,628	44,900	44,450	46,500	46,500	46,500
142	HEALTH INSURANCE	156,760	175,795	225,600	225,600	221,500	221,500	221,500
143	RETIREMENT/PENSION	38,066	47,308	46,700	46,430	45,300	45,300	45,300
145	OTHER INSURANCE	3,583	4,179	4,700	4,440	4,800	4,800	4,800
146	WORKER'S COMPENSATION	34,800	34,800	51,800	43,310	36,700	36,700	36,700
148	EDUCATION & TRAINING	2,610	6,245	7,500	4,950	8,500	8,500	8,500
190	EMPLOYMENT TESTING	801	320	-	-	-	-	-
191	IMMUNIZATION	-	12	-	-	-	-	-
235	PROFESSIONAL ASSOCIATIONS	519	524	300	500	300	300	300
237	ADVERTISING/LLEGAL	-	199	-	220	-	-	-
241	UTILITY SERVICES	7,512	9,746	6,800	9,680	7,400	7,400	7,400
245	TELEPHONE SERVICES	2,308	2,680	3,300	2,720	2,500	2,500	2,500
261	REPAIR & MAINTENANCE - VEHICLES	4,334	1,575	4,000	5,870	4,000	4,000	4,000
265	REPAIR & MAINTENANCE - GROUNDS	9,269	7,417	6,000	5,650	6,000	6,000	6,000
268	REPAIR & MAINTENANCE - BUILDINGS	9,995	21,923	22,000	18,130	22,000	22,000	22,000
269	REPAIR & MAINTENANCE - OTHER	8,339	269	-	-	-	-	-
290	CONTRACTUAL SERVICES	74,550	72,971	80,500	73,130	83,000	83,000	83,000
320	OPERATING SUPPLIES	4,973	6,432	5,000	6,560	5,000	5,000	5,000
326	CLOTHING & UNIFORMS	5,121	3,311	5,500	4,110	5,000	5,000	5,000
327	JANITORIAL SUPPLIES	11,500	9,369	11,000	10,720	11,000	11,000	11,000
331	GAS, OIL & FUEL	9,304	9,358	10,000	8,830	10,000	10,000	10,000
341	TOOLS	5,599	5,078	5,100	4,240	5,100	5,100	5,100
511	BUILDING INSURANCE	800	800	2,100	2,100	1,900	1,900	1,900
512	VEHICLE INSURANCE	4,900	4,900	7,500	7,500	9,600	9,600	9,600
513	LIABILITY INSURANCE	10,700	10,700	6,800	6,800	14,300	14,300	14,300
799	SUNDRY	390	449	500	600	800	800	800
940	TRANSFER TO CAPITAL	177,059	118,818	193,200	159,000	91,500	91,500	91,500
TOTAL BUILDING/GROUNDS MAINT.		1,087,418	1,180,427	1,337,500	1,318,730	1,269,500	1,269,500	1,269,500

FINANCE

PURPOSE STATEMENT

THE FINANCE DEPARTMENT PROVIDES THE ACCOUNTING FOR ALL REVENUES, EXPENDITURES AND DEBTS OF THE TOWN, MANAGES THE INVESTMENT OF IDLE FUNDS IN ACCORDANCE WITH STATE STATUTES, ACCOUNTS FOR ALL ASSETS, ASSISTS IN THE PREPARATION OF THE ANNUAL BUDGET, PREPARES THE COMPREHENSIVE ANNUAL FINANCIAL REPORT, AND PROVIDES THE PAYROLL AND PURCHASING FUNCTIONS FOR THE TOWN.

MAJOR HIGHLIGHTS

- AWARDED GFOA'S CERTIFICATE OF ACHIEVEMENT FOR THE 2025 AUDIT REPORT
- CONTINUED TO SEND STAFF THROUGH THE COMPTROLLER'S CMFO EDUCATIONAL PROGRAM

PERFORMANCE MEASURES

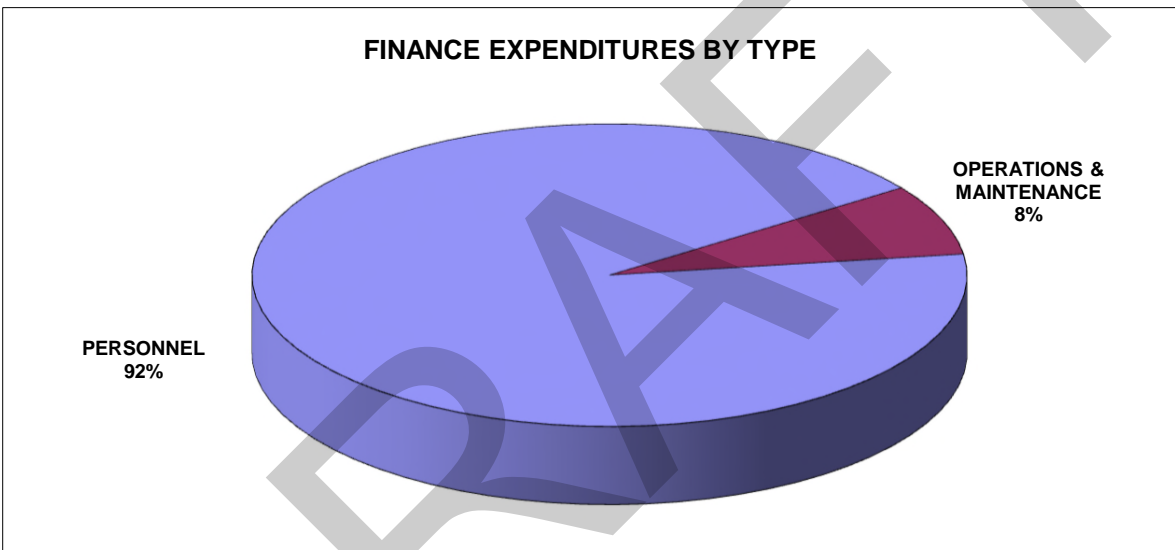
	Calendar Year				
	2021	2022	2023	2024	2025
EFFICIENCY					
% OF INVOICES PROCESSED IN 14 DAYS	100%	100%	100%	100%	100%
AVERAGE HOURS TO PREPARE BID	3.5	3.5	3.5	3.5	3.5
SERVICE QUALITY					
% OF INVOICES CODED AND ROUTED CORRECTLY	99.99%	99.99%	99.99%	99.99%	99.99%
SURPLUS EQUIPMENT SALES					
NUMBER OF SALES	5	6	5	5	5
NET AMOUNT COLLECTED	146,239	147,833	147,095	276,980	253,951

WORKLOAD INDICATOR

	Calendar Year				
	2021	2022	2023	2024	2025
CHECKS PROCESSED	5,165	6,295	5,407	6,679	6,702
AMOUNT PAID FOR PRODUCTS/SERVICES (MILLIONS)	57.6	63.3	61.5	62.3	62.7
PURCHASE ORDERS ISSUED	132	142	146	167	158
AMOUNT PURCHASED ON COMPETITIVE BID (MILLIONS)	18.7	19.6	19.8	19.7	19.9
NUMBER OF PCARD PURCHASES	6,077	6,432	6,869	7,112	7,236
AMOUNT OF PCARD PURCHASES (MILLIONS)	3.0	3.2	3.7	4.4	4.6

FINANCE

PERSONNEL		Fiscal Year				
STATUS POSITION		22-23	23-24	24-25	25-26	26-27
F	FINANCE DIRECTOR	1	1	1	1	1
F	OFFICE COORDINATOR	1	1	0	0	0
F	PURCHASING COORDINATOR	0	0	1	0	0
F	PURCHASING SPECIALIST	0	0	0	1	1
F	FINANCE/ACCOUNTING MANAGER	1	1	1	1	0
F	GRANT COORDINATOR	0	0	1	0	0
F	FINANCIAL ANALYST	2	2	2	2	3
F	ACCOUNTANT	1	0	1	1	2
F	ACCOUNTING CLERK	3	4	3	3	2
TOTAL POSITIONS		9.0	9.0	10.0	9.0	9.0
FTE		9.0	9.0	9.0	9.0	9.0



DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
PERSONNEL	963,422	1,128,330	1,219,200	1,010,420	1,077,500	1,077,500	1,077,500
OPERATIONS & MAINTENANCE	278,803	283,575	52,100	87,570	63,200	88,200	88,200
CAPITAL	5,143	18,988	-	-	-	-	-

FINANCE

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
110-41991								
111	SALARIES	655,800	798,118	825,800	646,400	737,600	737,600	737,600
112	OVERTIME	2,037	2,084	4,300	2,790	4,100	4,100	4,100
141	OASI (EMPLOYER'S SHARE)	47,589	58,514	63,600	48,100	56,800	56,800	56,800
142	HEALTH INSURANCE	189,085	195,548	238,600	238,600	208,600	208,600	208,600
143	RETIREMENT/PENSION	60,849	65,624	77,200	65,940	60,700	60,700	60,700
145	OTHER INSURANCE	4,862	5,242	6,100	5,180	5,600	5,600	5,600
146	WORKER'S COMPENSATION	3,200	3,200	3,600	3,410	4,100	4,100	4,100
148	EMPLOYEE EDUCATION & TRAINING	3,115	5,298	6,500	7,870	5,700	5,700	5,700
190	EMPLOYMENT TESTING	45	225	-	230	-	-	-
211	POSTAGE	3,270	3,295	3,300	3,280	3,300	3,300	3,300
235	PROFESSIONAL ASSOCIATIONS	1,590	2,248	1,900	2,450	3,100	3,100	3,100
245	TELEPHONE SERVICES	498	496	500	300	-	-	-
269	REPAIR & MAINTENANCE - OTHER	-	105	-	110	-	-	-
289	TRAVEL	-	-	-	1,330	1,000	1,000	1,000
290	CONTRACTUAL SERVICES	5,300	2,361	25,500	51,830	35,800	60,800	60,800
320	OPERATING SUPPLIES	6,104	10,542	7,000	13,170	7,700	7,700	7,700
331	GAS, OIL & FUEL	866	543	800	450	800	800	800
513	LIABILITY INSURANCE	1,000	1,000	4,600	4,600	3,800	3,800	3,800
520	SURETY BOND PREMIUM	-	-	1,300	1,300	1,300	1,300	1,300
648	LEASES & SBITA - PRINCIPLE	250,081	252,788	-	-	-	-	-
649	LEASES & SBITA - INTEREST	6,473	3,597	-	-	-	-	-
799	SUNDRY	461	1,077	700	650	700	700	700
940	TRANSFER TO CAPITAL	5,143	18,988	-	-	-	-	-
TOTAL FINANCE		1,247,368	1,430,893	1,271,300	1,097,990	1,140,700	1,165,700	1,165,700

PURPOSE STATEMENT

THE TREASURY DEPARTMENT COLLECTS FEES FOR BUSINESS LICENSES, UTILITY PAYMENTS, AND MISCELLANEOUS RECEIPTS FROM THE CITIZENS AND GENERAL PUBLIC TO ALLOCATE THE REVENUE COLLECTED TO THE APPROPRIATE TOWN SERVICES.

MAJOR HIGHLIGHTS

THE TREASURY DEPARTMENTS WELCOMED THE ADDITION OF A NEW TEAM MEMBER. THIS POSITION HAS MADE A HUGE IMPACT ON THE CASHIERS AT THE FRONT WINDOWS, ALLOWING THEM TO PROVIDE THE ULTIMATE CUSTOMER SERVICE TO OUR CUSTOMERS AND CITIZENS. WE ARE CONTINUING CROSS-TRAINING EFFORTS AS WELL AS PUTTING IN TO PLACE A SUCCESSION PLAN. I HAVE ALSO HAD SEVERAL MEETINGS REGARDING STREAM LINING OUR CITY WORKS PROCESSES. WE PUT IN PLACE THE NEW BETA BUSINESS LICENSE SOFTWARE.

PERFORMANCE MEASURES

	Calendar Year				
	2021	2022	2023	2024	2025
EFFICIENCY					
PERCENT OF CALLS ANSWERED WITHIN 2 RINGS	100%	100%	100%	95%	95%
PERCENT OF PAYMENTS KEYED IN DAILY	100%	100%	100%	100%	100%
PERCENT OF CALLS RETURNED DAILY	100%	100%	100%	100%	100%
PERCENT OF BALANCED DEPOSITS	100%	100%	100%	99%	99%

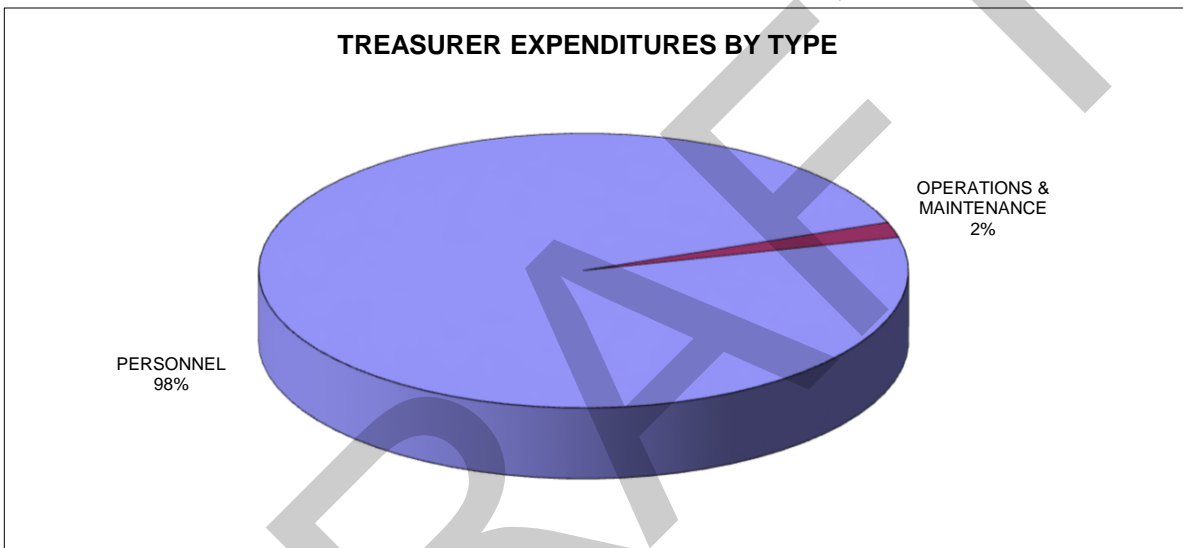
WORKLOAD INDICATOR

	Calendar Year				
	2021	2022	2023	2024	2025
TOTAL # UTILITY PAYMENTS	56,981	55,012	52,299	51,259	52,396
TOTAL # OTHER PAYMENTS	10,371	9,133	13,724	14,582	14,357
INCOMING CALLS	24,280	23,715	22,514	22,993	23,156
BUSINESS TAX CALLS	1,084	1,323	1,757	2,448	2,541
CUSTOMERS SERVED IN PERSON	40,754	45,951	46,507	44,376	44,125
CREDIT CARD CALLS/PAYMENTS	1,962	1,914	2,181	2,573	2,614
BUSINESS LICENSES ISSUED	2,515	2,744	2,895	3,078	3,241
IMPACT FEE PAYMENTS	546	1,094	2,151	2,160	2,134
LOCK BOX PAYMENTS PROCESSED	23,746	21,837	19,193	17,615	17,458
VANCO PAYMENTS	28,068	27,602	26,641	26,271	26,841
ALL ELECTRONIC PAYMENTS	71,464	77,381	81,961	89,183	89,925
NUMBER OF CHECKS SCANNED	32,986	30,952	29,901	28,198	27,981
CITIWORKS ENTRIES	6,787	5,964	11,558	12,425	12,988
CONSERVICE PAYMENTS PROCESSED	N/A	N/A	8,367	9,159	9,253

N/A - NOT AVAILABLE

TREASURY

PERSONNEL		Fiscal Year				
STATUS	POSITION	22-23	23-24	24-25	25-26	26-27
F	TREASURY MANAGER	1	1	1	1	1
F	ADMINISTRATIVE ASSISTANT	2	2	2	2	2
F	CUSTOMER SERVICE REPRESENTATIVE	3	3	3	3	4
P	CUSTOMER SERVICE REPRESENTATIVE	0	0	0	0	0
F	OFFICE COORDINATOR	0	0	0	0	0
F	RECEPTIONIST	0	0	1	1	1
F	TOWN TREASURER/CLERK	0	0	0	0	0
TOTAL POSITIONS		6.0	6.0	7.0	7.0	8.0
FTE		6.8	6.0	6.0	7.0	8.0



DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
PERSONNEL	473,878	542,975	613,200	609,280	704,500	704,500	704,500
OPERATIONS & MAINTENANCE	8,041	7,108	13,400	11,320	13,100	13,100	13,100
CAPITAL	-	2,772	-	-	-	-	-

TREASURY

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
110-41992								
111	SALARIES	303,833	364,325	402,600	406,200	469,400	469,400	469,400
112	OVERTIME	1,339	764	2,000	1,150	1,700	1,700	1,700
141	OASI (EMPLOYER'S SHARE)	22,271	26,714	31,000	30,000	36,100	36,100	36,100
142	HEALTH INSURANCE	105,738	108,097	128,700	128,700	153,700	153,700	153,700
143	RETIREMENT/PENSION	36,341	38,612	41,900	37,470	36,300	36,300	36,300
145	OTHER INSURANCE	2,456	2,563	3,000	2,810	3,500	3,500	3,500
146	WORKER'S COMPENSATION	1,900	1,900	4,000	2,950	3,800	3,800	3,800
148	EMPLOYEE EDUCATION & TRAINING	-	75	2,700	2,580	2,500	2,500	2,500
190	EMPLOYMENT TESTING	-	45	-	-	-	-	-
211	POSTAGE	1,842	2,545	2,200	2,100	2,500	2,500	2,500
235	PROFESSIONAL ASSOCIATIONS	150	50	100	50	600	600	600
269	REPAIR & MAINTENANCE - OTHER	-	8	300	10	-	-	-
283	EMPLOYEE CELL PHONE ALLOWANCE	249	482	500	490	500	500	500
290	CONTRACTUAL SERVICES	898	487	900	450	900	900	900
320	OPERATING SUPPLIES	3,076	1,494	3,000	2,000	2,500	2,500	2,500
331	GAS, OIL & FUEL	954	1,059	1,000	1,090	1,000	1,000	1,000
513	LIABILITY INSURANCE	600	600	2,200	2,200	1,900	1,900	1,900
799	SUNDRY	272	263	500	350	700	700	700
940	TRANSFER TO CAPITAL	-	2,772	-	-	-	-	-
TOTAL TREASURER		481,919	552,855	626,600	620,600	717,600	717,600	717,600

HUMAN RESOURCES

PURPOSE STATEMENT

THE HUMAN RESOURCES DEPARTMENT MANAGES THE TOWN'S MOST VALUABLE ASSET, ITS WORKFORCE. THE DEPARTMENT PROVIDES COMPREHENSIVE PERSONNEL MANAGEMENT, INCLUDING RECRUITMENT, BENEFITS ADMINISTRATION, AND LEGAL COMPLIANCE. BY PARTNERING WITH DEPARTMENT HEADS, HR ENSURES FISCAL AND LEGAL ACCOUNTABILITY THROUGH CONSISTENT POLICY INTERPRETATION, PERFORMANCE MANAGEMENT, AND STRATEGIC EMPLOYEE DEVELOPMENT.

MAJOR HIGHLIGHTS

- MARKET COMPETITIVENESS: COMPLETED A COMPREHENSIVE COMPENSATION AND CLASSIFICATION STUDY TO ENSURE THE TOWN REMAINS A COMPETITIVE EMPLOYER OF CHOICE WITHIN THE MIDDLE TENNESSEE REGION. REVIEWED TCRS PENSION OPTIONS FOR THE TOWN OF SMYRNA.
- CULTURE & ENGAGEMENT: LAUNCHED THE "TOS ENGAGE" TEAM, A CROSS-FUNCTIONAL INITIATIVE DEDICATED TO FOSTERING A HIGH-PERFORMANCE WORKPLACE CULTURE AND INCREASING EMPLOYEE RETENTION.
- DATA-DRIVEN INSIGHTS: CONDUCTED THE ANNUAL WORKPLACE EXPERIENCE SURVEY, ACHIEVING A HIGH PARTICIPATION RATE. THIS DATA PROVIDES A ROADMAP FOR ORGANIZATIONAL IMPROVEMENTS AND HIGHLIGHTS INTERNAL DEPARTMENTAL SUCCESSES.
- NATIONAL RECOGNITION: EARNED PRESTIGIOUS RECOGNITION FROM USA TODAY AS A TOP WORKPLACE BOTH NATIONALLY AND WITHIN THE MIDDLE TENNESSEE REGION.
- AWARD-WINNING WELLNESS: SECURED THE NATIONAL BRONZE AWARD FROM THE WELLNESS ALLIANCE FOR THE TOWN'S ECHO WELLNESS PROGRAM. NOTABLY, THE TOWN HOLDS THE DISTINCTION OF BEING THE ONLY MUNICIPAL PROGRAM IN TENNESSEE TO RECEIVE THIS HONOR.
- EXPANDED OPERATIONAL CAPACITY: SUCCESSFULLY ONBOARDED AN HR GENERALIST IN FY 25-26, PROVIDING DEDICATED OVERSIGHT FOR EMPLOYEE TRAINING PROGRAMS, COMPENSATION ANALYSIS, AND THE TOS ENGAGE CULTURAL INITIATIVES. THIS EXPANSION HAS DIRECTLY IMPROVED SERVICE DELIVERY AND SUPPORT FOR TOWN DEPARTMENTS.

PERFORMANCE MEASURES

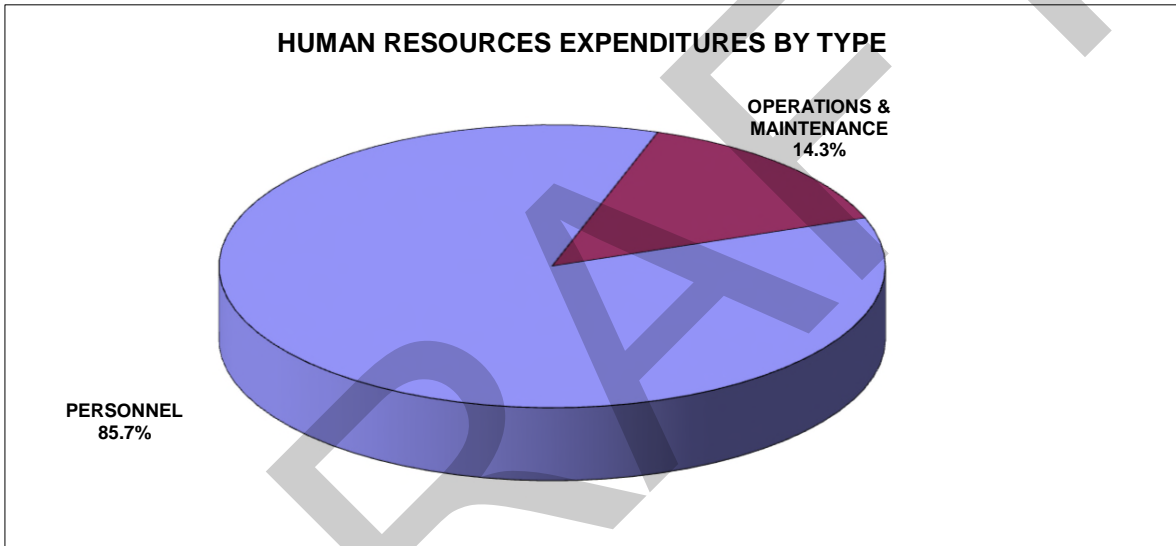
	Calendar Year				
	2021	2022	2023	2024	2025
EFFICIENCY					
TURNOVER RATE	23%	30%	22%	21%	15%
SERVICE QUALITY					
TRAINING CLASSES OFFERED	35	37	20	40	47

WORKLOAD INDICATOR

	Calendar Year				
	2021	2022	2023	2024	2025
NEW HIRES	132	145	134	145	132
TRANSFERS/PROMOTIONS	90	55	71	59	58
TERMINATIONS	16	12	5	8	13
RESIGNATIONS	88	121	96	94	59
RETIREMENTS	4	6	9	10	12
APPLICATIONS PROCESSED	1,759	1,763	2,598	2,933	3,914
FAMILY MEDICAL LEAVES	175	75	91	78	89
RECLASSIFICATIONS - COMP STUDY					307

HUMAN RESOURCES

PERSONNEL		Fiscal Year				
STATUS	POSITION	22-23	23-24	24-25	25-26	26-27
F	HUMAN RESOURCES DIRECTOR	1	1	1	1	1
F	HR GENERALIST	1	1	1	1	1
F	BENEFITS COORDINATOR	1	1	1	1	1
F	HR ASSISTANT	0	1	1	1	1
F	HR MANAGER	0	0	0	1	1
F	ADMINISTRATIVE ASSISTANT	1	0	0	0	0
F	WELLNESS COORDINATOR	1	1	1	1	1
F	HEALTH COACH	1	1	1	1	1
F	COUNSELOR	0	0	0	0	1
TOTAL POSITIONS		6.0	6.0	6.0	7.0	8.0
FTE		5.8	6.0	6.0	6.0	8.0



DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
PERSONNEL	623,356	684,635	907,900	866,060	1,049,100	1,049,100	1,049,100
OPERATIONS & MAINTENANCE	114,044	136,147	174,400	134,940	179,200	175,100	175,100
CAPITAL	3,051	-	-	50,000	-	-	-

HUMAN RESOURCES

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
110-41993								
111	SALARIES	455,340	508,459	636,700	613,800	738,300	738,300	738,300
112	OVERTIME	255	747	2,200	1,360	1,500	1,500	1,500
141	OASI (EMPLOYER'S SHARE)	33,665	37,922	48,900	46,700	56,600	56,600	56,600
142	HEALTH INSURANCE	103,497	105,497	172,100	172,100	194,000	194,000	194,000
143	RETIREMENT/PENSION	25,228	26,494	40,600	25,950	50,200	50,200	50,200
145	OTHER INSURANCE	3,371	3,516	4,900	3,900	5,600	5,600	5,600
146	WORKER'S COMPENSATION	2,000	2,000	2,500	2,250	2,900	2,900	2,900
148	EMPLOYEE EDUCATION & TRAINING	54,843	40,639	5,000	3,500	5,000	5,000	5,000
190	EMPLOYMENT TESTING	864	252	24,000	3,960	10,000	10,000	10,000
211	POSTAGE	177	450	100	400	100	100	100
220	PRINTING & DUPLICATION	395	307	200	310	200	200	200
235	PROFESSIONAL ASSOCIATIONS	925	621	900	640	1,500	1,500	1,500
237	ADVERTISING - LEGAL	-	119	300	380	1,500	1,500	1,500
245	TELEPHONE SERVICES	1,579	1,373	1,300	1,380	1,100	1,100	1,100
269	REPAIR & MAINTENANCE - OTHER	-	-	500	-	500	500	500
289	TRAVEL	5,468	-	12,800	12,800	18,700	14,600	14,600
290	CONTRACTUAL SERVICES	36,474	78,246	110,800	87,360	118,900	118,900	118,900
320	OPERATING SUPPLIES	11,302	5,552	8,500	5,160	5,000	5,000	5,000
326	CLOTHING AND UNIFORMS	-	19	-	-	800	800	800
331	GAS, OIL & FUEL	-	34	100	40	100	100	100
513	LIABILITY INSURANCE	600	600	3,400	3,400	2,800	2,800	2,800
700	EMPLOYEE ACTIVITIES	-	6,929	5,500	15,000	12,000	12,000	12,000
799	SUNDRY	1,417	1,006	1,000	610	1,000	1,000	1,000
940	TRANSFER TO CAPITAL	3,051	-	-	50,000	-	-	-
TOTAL HUMAN RESOURCES		740,451	820,782	1,082,300	1,051,000	1,228,300	1,224,200	1,224,200

PURPOSE STATEMENT

THE POLICE DEPARTMENT IS DEDICATED TO THE DELIVERY OF PROFESSIONAL POLICE SERVICE IN PARTNERSHIP WITH THE COMMUNITY THAT ENHANCES THE QUALITY OF LIFE IN SMYRNA BY PROVIDING A SAFE ENVIRONMENT THROUGH THE PROTECTION OF LIFE AND PROPERTY WITHIN THE FRAMEWORK OF THE UNITED STATES CONSTITUTION AND SERVICE WITH INTEGRITY AND RESPECT.

MAJOR HIGHLIGHTS

FOR FY26-27, THE SMYRNA POLICE DEPARTMENT WILL REQUEST A THIRD CAPTAIN. THIS REQUEST IS DRIVEN BY THE DEPARTMENT'S GROWTH AND DEVELOPMENT, MIRRORING THE TOWN'S POPULATION INCREASE. THE CAPTAIN WILL LEAD THE NEW SPECIAL OPERATIONS DIVISION, COMPRISING TRAFFIC, TRAINING, COMMUNICATIONS, K9, COMMUNITY SERVICES, SWAT, AND CRIME SUPPRESSION UNITS. THESE UNITS SUPPORT PATROL AND DETECTIVES BUT OPERATE OUTSIDE THEIR DAILY FUNCTIONS. ALIGNING WITH BEST PRACTICES IN LAW ENFORCEMENT, THE CREATION OF A SPECIAL OPERATIONS DIVISION WILL BRING US IN LINE WITH THE MAJORITY OF OTHER DEPARTMENTS, WHICH TYPICALLY HAVE AT LEAST THREE DISTINCT DIVISIONS.

IN FY26-27, WE WILL ADD PERSONNEL TO THE CRIME SUPPRESSION, TRAFFIC, DETECTIVES, AND COMMUNITY SERVICES UNITS, MADE POSSIBLE BY OUR PROJECTED FULL STAFFING IN 2025.

PERFORMANCE MEASURES

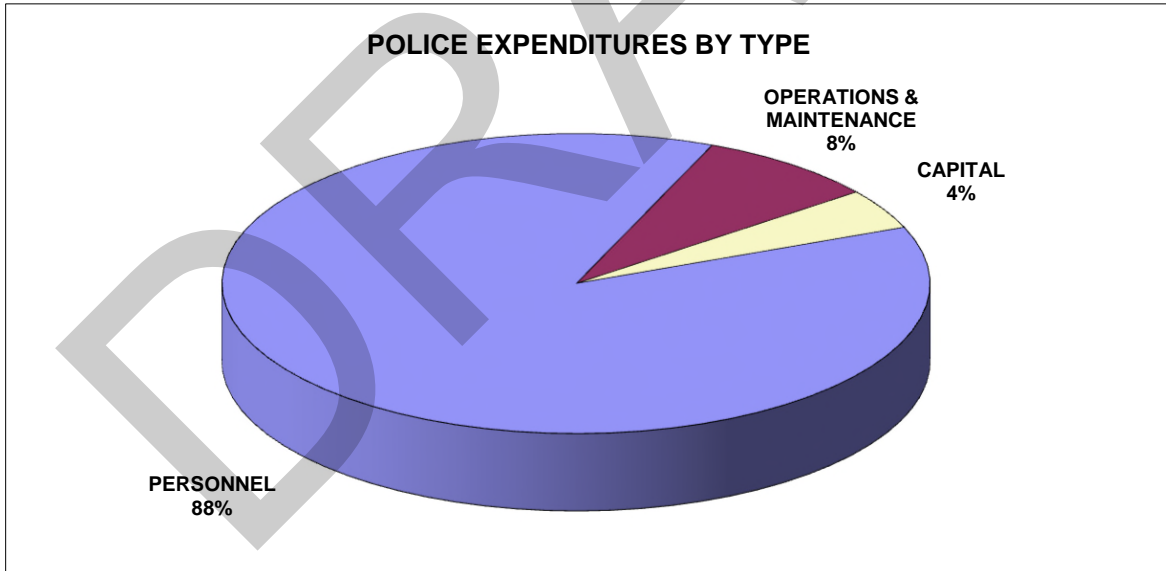
	Calendar Year				
	2021	2022	2023	2024	2025
EFFICIENCY					
AVERAGE RESPONSE IN MINUTES	5:05	5:23	5:43	6:07	3:10
% OF 911 CALLS ANSWERED WITHIN 10 SECONDS	100%	100%	100%	100%	100%
SERVICE QUALITY					
PERCENT OF IN-SERVICE COMPLETION	100%	100%	100%	100%	100%
PERCENT OF UNCOMMITTED TIME	22.6%	26.5%	26.5%	25.6%	25.6%
POLICE CALLS RATE PER 1,000 POPULATION	1,091	972	972	972	1,454

WORKLOAD INDICATOR

	Calendar Year				
	2021	2022	2023	2024	2025
SERIOUS CRIMES	4142	3518	4035	3870	3648
REPORTS TAKEN	7,480	7,136	7,768	7,622	8,225
TRAFFIC ACCIDENTS DISPATCHED	3,216	3,985	4,091	3,714	2,852
911 CALLS ANSWERED	17,368	20,527	23,978	16,733	18,255
ADMINISTRATIVE CALLS	91,316	86,890	87,694	79,837	83,345
NUMBER OF DISPATCHED CALLS (POLICE ONLY)	77,290	73,038	72,436	69,104	87,267
CITATIONS ISSUED	8,521	9,529	8,566	6,145	9,876
CASES ASSIGNED TO DETECTIVE	3,486	2,825	2,706	2,552	2,400
PERCENT SOLVED	52.1%	44.5%	36.9%	32.8%	35.22%
TOTAL NUMBER OF DISPATCHED CALLS	N/A	N/A	79,666	73,573	111,939
911 SOURCE CAD EVENTS	N/A	N/A	N/A	N/A	20,769

POLICE

PERSONNEL		Fiscal Year				
STATUS POSITION	22-23	23-24	24-25	25-26	26-27	
F ADMINISTRATIVE ASSISTANT	1	1	0	0	1	
F OFFICE COORD.	0	0	1	1	1	
F PUBLIC SAFETY COUNSELOR	1	1	1	1	1	
F COMMUNITY SERVICE COOR	1	1	1	1	1	
F CRIME ANALYST	0	0	1	1	1	
F CUSTODIAN	1	1	1	1	1	
F POLICE CHIEF	1	1	1	1	1	
F ASSISTANT POLICE CHIEF	0	2	2	2	2	
F POLICE CAPTAIN	2	2	2	2	2	
F POLICE LIEUTENANT	3	3	3	3	4	
F POLICE SERGEANT	7	6	6	6	6	
F POLICE CORPORAL	4	4	4	4	4	
F POLICE OFFICER/TRAINEE	72	74	77	77	77	
F DETECTIVE LIEUTENANT	1	1	1	1	1	
F DETECTIVE SERGEANT	2	2	2	2	2	
F DETECTIVE	11	12	12	12	12	
F TELECOMMUNICATION COORDINATOR	1	1	1	1	1	
F TELECOMMUNICATOR MANAGER	0	1	1	1	1	
F TELECOMMUNICATION SUPERVISOR	3	3	3	3	3	
F TELECOMMUNICATOR	16	16	16	17	16	
F RECORDS CLERK	3	3	3	3	3	
TOTAL POSITIONS	130.0	135.0	139.0	140.0	141.0	
FTE	123.0	130.0	135.0	139.0	141.0	



DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
PERSONNEL	12,568,739	14,637,189	16,577,500	16,525,320	17,727,100	17,727,100	17,727,100
OPERATIONS & MAINTENANCE	1,737,100	1,823,266	1,652,400	1,810,100	1,674,000	1,679,000	1,679,000
CAPITAL	1,114,798	1,339,493	901,800	1,015,700	879,300	879,300	879,300

POLICE

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
110-42100								
111	SALARIES	8,281,028	9,738,687	10,862,500	10,566,800	11,750,400	11,750,400	11,750,400
112	OVERTIME	536,521	758,191	500,700	863,000	567,400	567,400	567,400
141	OASI (EMPLOYER'S SHARE)	655,842	776,468	882,000	848,800	945,800	945,800	945,800
142	HEALTH INSURANCE	2,251,200	2,400,868	3,270,800	3,270,800	3,350,900	3,350,900	3,350,900
143	RETIREMENT/PENSION	559,868	658,665	704,700	646,060	802,700	802,700	802,700
144	457B MATCH	523	390	600	140	200	200	200
145	OTHER INSURANCE	59,257	65,037	85,400	72,670	89,700	89,700	89,700
146	WORKER'S COMPENSATION	224,500	234,500	270,800	252,660	220,000	220,000	220,000
147	UNEMPLOYMENT INSURANCE	-	4,383	-	4,390	-	-	-
148	EMPLOYEE EDUCATION & TRAINING	77,935	66,876	60,000	54,820	58,500	58,500	58,500
150	TLETA TRAINING	-	20,456	-	48,380	30,000	30,000	30,000
190	EMPLOYEE TESTING	20,792	16,824	7,000	14,310	-	5,000	5,000
191	IMMUNIZATION	-	-	-	150	-	-	-
211	POSTAGE	2,725	1,595	2,000	1,940	2,000	2,000	2,000
216	RADIO/COMMUNICATION REPAIRS	2,532	2,894	3,000	7,310	15,100	15,100	15,100
220	PRINTING & DUPLICATION	11,428	15,692	7,000	16,120	9,000	9,000	9,000
235	PROFESSIONAL ASSOCIATIONS	11,500	7,758	14,000	7,860	19,200	19,200	19,200
236	ADVERTISING & PROMOTIONS	1,334	2,138	1,200	2,140	2,400	2,400	2,400
238	COMMUNITY AWARENESS	4,307	2,364	6,000	2,550	10,000	10,000	10,000
241	UTILITY SERVICES	12,451	16,526	12,600	20,250	12,600	12,600	12,600
245	TELEPHONE SERVICES	48,526	62,407	52,000	69,540	52,000	52,000	52,000
261	REPAIR & MAINTENANCE/VEHICLES	135,836	237,610	141,000	135,000	140,000	140,000	140,000
269	REPAIR & MAINTENANCE - OTHER	33,677	22,958	22,000	28,500	25,000	25,000	25,000
287	TRAVEL/EXTRADITIONS	6,079	15,792	7,000	7,000	7,000	7,000	7,000
289	TRAVEL	11,849	20,027	76,400	76,400	50,000	50,000	50,000
290	CONTRACTUAL SERVICES	267,690	323,773	294,500	368,880	370,000	370,000	370,000
310	OFFICE SUPPLIES	17,508	9,631	17,000	10,950	17,000	17,000	17,000
320	OPERATING SUPPLIES	148,307	151,939	118,300	147,130	66,000	66,000	66,000
326	CLOTHING AND UNIFORMS	145,414	62,758	57,900	79,710	67,000	67,000	67,000
331	GAS, OIL & FUEL	238,562	233,709	245,000	220,100	245,000	245,000	245,000
511	BUILDING INSURANCE	7,300	17,300	21,500	21,500	18,900	18,900	18,900
512	VEHICLE INSURANCE	53,900	63,900	81,200	81,200	114,400	114,400	114,400
513	LIABILITY INSURANCE	432,100	435,213	361,300	361,300	290,400	290,400	290,400
742	INVESTIGATIVE ACTIVITIES	11,116	7,243	14,000	8,640	35,000	35,000	35,000
743	EQUITABLE SHARED FUND EXP	20,870	1,447	14,500	13,220	-	-	-
744	SWAT ACTIVITIES	13,097	3,141	15,000	3,710	15,000	15,000	15,000
799	SUNDRY	265	1,295	1,000	1,490	2,500	2,500	2,500
940	TRANSFER TO CAPITAL	1,114,798	1,339,493	901,800	1,015,700	879,300	879,300	879,300
TOTAL POLICE		15,420,637	17,799,948	19,131,700	19,351,120	20,280,400	20,285,400	20,285,400

FIRE

PURPOSE STATEMENT

THE FIRE DEPARTMENT IS COMMITTED TO SERVING THE CITIZENS AND VISITORS OF THE TOWN WITH THE HIGHEST LEVELS OF LIFE AND PROPERTY PROTECTION. WE WILL ACHIEVE THIS THROUGH PREVENTION, EDUCATION, PREPARATION, RESPONSE AND SUPPRESSION. THE DEPARTMENT WILL DELIVER ALL SERVICES WITH THE HIGHEST LEVEL OF CARE, PROFESSIONALISM, AND COMPASSION SHOWN TO ALL THOSE AFFECTED OR IN NEED OF SERVICE.

MAJOR HIGHLIGHTS

- CONTINUE THE COMPREHENSIVE DEVELOPMENT AND UPDATE OF THE SMYRNA FIRE DEPARTMENT'S GENERAL OPERATING GUIDELINES.
- INCREASE PARTICIPATION IN COORDINATED LOCAL AND REGIONAL JOINT TRAINING WITH INTERNAL AND EXTERNAL RESPONSE PARTNERS.
- IMPLEMENT PROCESSES AND TECHNOLOGY TO ENHANCE DATA-INFORMED DECISION-MAKING BY MEASURING SMYRNA FIRE DEPARTMENT RESPONSE CAPABILITIES, COMMUNITY RISK, RESOURCE ALLOCATION, AND OUTCOMES THROUGH IMPROVED EVALUATION, ANALYTICS, AND CONTEMPORARY BEST-PRACTICE POLICIES.
- PARTICIPATE IN MULTI-FACETED PUBLIC EDUCATION INITIATIVES DESIGNED TO INFORM, SUPPORT, & IMPROVE SAFETY AWARENESS, PARTICULARLY FOR VULNERABLE POPULATIONS.

PERFORMANCE MEASURES

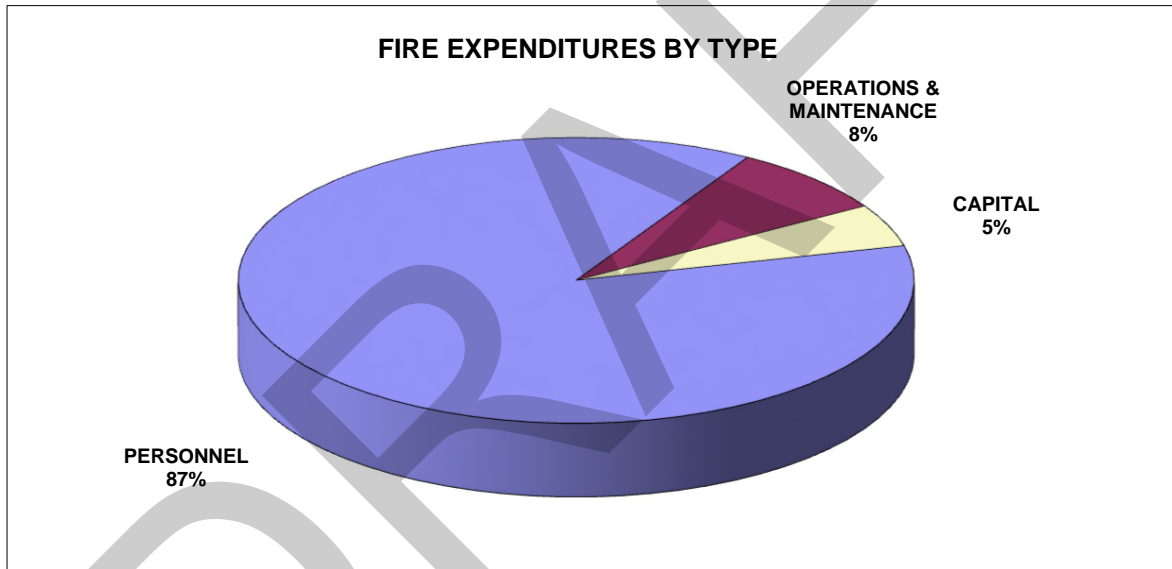
	Calendar Year				
	2021	2022	2023	2024	2025
EFFICIENCY					
AVERAGE RESPONSE TIME TO PRIORITY ONE CALLS (MINUTES)	7:19	6:17	7:36	8:10	7:45
PEOPLE REACHED WITH PUBLIC EDUCATION	12,121	14,104	23,688	22,382	24,559
NUMBER OF TRAINING HOURS	34,690	40,697	33,101	36,573	35,637
SERVICE QUALITY					
FIREFIGHTERS CERTIFIED IN BASIC/LIVE FIRE	90	93	85	90	101
FIREFIGHTERS RECEIVING FULL ISO IN HOUSE COMPANY TRAINING	92	87	85	85	99
FIREFIGHTERS CERTIFIED IN VEHICLE EXTRICATION	90	90	87	90	101
FIREFIGHTERS CERTIFIED IN CPR, FIRST AID, AED	93	93	88	96	100
FIREFIGHTERS CERTIFIED AS HAZ-MAT TECH	20	20	20	18	19
PERSONNEL WITH NIMS TRAINING	95	95	91	96	101
FIREFIGHTERS WITH LEVEL 1 FIRE COMMISSION	87	89	85	89	101

WORKLOAD INDICATOR

	Calendar Year				
	2021	2022	2023	2024	2025
DISPATCH CALLS FOR SERVICE	2,551	2,626	2,549	3,535	7,642
PRE-FIRE PLANNING INSPECTIONS	1,858	2,051	2,069	3,057	3,086
HYDRANT INSPECTIONS	4,026	4,146	4,736	4,740	2,212
BURN PERMITS	291	261	198	170	170
STRUCTURE FIRES	51	66	38	53	60

FIRE

PERSONNEL		Fiscal Year				
		22-23	23-24	24-25	25-26	26-27
STATUS	POSITION					
F	OFFICE COORDINATOR	1	1	1	1	1
F	ADMINISTRATIVE ASSISTANT	1	1	1	1	1
F	FIRE CHIEF	1	1	1	1	1
F	ASSISTANT FIRE CHIEF	3	3	3	2	1
F	BATTALION CHIEF	3	3	3	3	3
F	DIVISION CHIEF	0	0	0	0	2
F	FIRE CAPTAIN INVESTIGATOR	1	1	1	1	1
F	FIRE CAPTAIN EMS	0	0	0	0	1
F	FIRE LIEUTENANT	15	18	18	18	18
F	FIREFIGHTER ENGINEER	43	43	43	43	43
F	FIREFIGHTER (ALL CERT LEVELS)	37	37	37	43	41
TOTAL POSITIONS		105.0	108.0	108.0	113.0	113.0
FTE		102.0	105.0	108.0	108.0	113.0



DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
PERSONNEL	10,786,010	12,044,632	13,112,300	13,628,130	14,742,200	14,742,200	14,742,200
OPERATIONS & MAINTENANCE	954,122	1,071,720	1,191,200	1,188,480	1,341,200	1,318,000	1,318,000
CAPITAL	874,345	523,081	259,400	223,200	814,200	814,200	814,200

FIRE

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
110-42200								
111	SALARIES	7,515,940	8,354,346	8,748,700	9,272,500	10,203,400	10,203,400	10,203,400
112	OVERTIME	64,311	148,600	48,600	72,500	50,900	50,900	50,900
141	OASI (EMPLOYER'S SHARE)	557,604	636,954	673,100	695,000	784,600	784,600	784,600
142	HEALTH INSURANCE	1,950,547	2,134,463	2,762,300	2,762,300	2,807,100	2,807,100	2,807,100
143	RETIREMENT/PENSION	455,635	520,519	523,600	523,130	649,600	649,600	649,600
145	OTHER INSURANCE	52,673	55,450	68,400	61,740	74,000	74,000	74,000
146	WORKER'S COMPENSATION	189,300	194,300	287,600	240,960	172,600	172,600	172,600
147	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-
148	EMPLOYEE EDUCATION & TRAINING	29,593	32,841	30,700	43,210	61,000	61,000	61,000
190	EMPLOYMENT TESTING	4,364	9,440	-	8,820	-	-	-
192	CANCER SCREENINGS	2,149	-	4,000	-	-	-	-
211	POSTAGE	1,345	499	600	440	600	600	600
220	PRINTING & DUPLICATION	2,700	1,962	3,000	600	-	-	-
235	PROFESSIONAL ASSOCIATIONS	2,328	2,556	2,500	5,050	5,900	5,900	5,900
236	ADVERTISING & PROMOTIONS	9,456	10,349	10,000	11,270	15,000	15,000	15,000
237	ADVERTISING/LLEGAL	49	683	1,000	820	1,000	1,000	1,000
241	UTILITY SERVICES	84,493	118,014	87,000	128,130	108,000	108,000	108,000
245	TELEPHONE SERVICES	29,238	29,989	35,000	29,630	32,000	32,000	32,000
261	REPAIR & MAINTENANCE/VEHICLES	210,104	177,451	185,000	182,940	185,000	185,000	185,000
265	REPAIR & MAINTENANCE/GROUNDS	203	219	1,500	470	3,000	3,000	3,000
269	REPAIR & MAINTENANCE/OTHER	72,736	63,588	63,000	90,700	75,000	75,000	75,000
289	TRAVEL	47,714	38,774	75,000	75,000	113,700	90,500	90,500
290	CONTRACTUAL SERVICES	152,203	151,061	199,200	135,860	198,000	198,000	198,000
310	OFFICE SUPPLIES	2,027	593	2,300	590	14,000	14,000	14,000
320	OPERATING SUPPLIES	63,353	66,395	85,000	76,840	73,200	73,200	73,200
321	CHEMICAL SUPPLIES	-	-	300	-	-	-	-
323	PERSONAL PROTECTIVE EQUIPMENT	-	-	-	-	102,200	102,200	102,200
325	MEDICAL SUPPLIES	-	-	-	-	26,500	26,500	26,500
326	CLOTHING AND UNIFORMS	127,380	153,989	175,000	199,010	102,600	102,600	102,600
327	JANITORIAL SUPPLIES	-	-	-	-	15,000	15,000	15,000
331	GAS, OIL & FUEL	55,499	54,573	91,000	59,500	65,000	65,000	65,000
341	TOOLS	-	-	500	-	5,000	5,000	5,000
511	BUILDING INSURANCE	16,200	21,200	63,400	63,400	51,300	51,300	51,300
512	VEHICLE INSURANCE	12,800	17,800	33,400	33,400	46,800	46,800	46,800
513	LIABILITY INSURANCE	25,500	25,500	37,800	37,800	30,400	30,400	30,400
793	FIRE FIGHTER INCENTIVE PROGRAM	-	-	-	-	5,000	5,000	5,000
799	SUNDRY	2,688	94,244	5,000	5,000	6,000	6,000	6,000
940	TRANSFER TO CAPITAL	874,345	523,081	259,400	223,200	814,200	814,200	814,200
TOTAL FIRE		12,614,477	13,639,433	14,562,900	15,039,810	16,897,600	16,874,400	16,874,400

PURPOSE STATEMENT

THE STREET DEPARTMENT PROVIDES SAFE TRANSPORTATION ROUTES WITHIN THE CORPORATE LIMITS AND MAINTAINS RIGHT OF WAYS AND PUBLIC AREAS.

MAJOR HIGHLIGHTS

OUR CONTRACTORS MILLED AND RESURFACED APPROXIMATELY 21 LANE MILES OF ROADWAY AND STRIPED APPROXIMATELY 35 MILES OF ROADWAY. WE MADE MULTIPLE REPAIRS TO ROADWAYS. WE INSPECTED APPROXIMATELY 75 CONSTRUCTION SITES.

PERFORMANCE MEASURES

	Calendar Year				
	2021	2022	2023	2024	2025
EFFICIENCY					
WORK ORDERS COMPLETED WITHIN ONE WEEK	82%	80%	83%	83%	82%
WORK ORDERS COMPLETED WITHIN TWO WEEKS	85%	84%	85%	84%	83%
WORK ORDERS COMPLETED WITHIN THREE WEEKS	89%	88%	89%	88%	88%
WORK ORDERS COMPLETED WITHIN FOUR WEEKS	96%	95%	96%	96%	95%
SERVICE QUALITY					
CITIZEN GENERATED WORK ORDERS - 24 HRS	96%	95%	96%	96%	96%
CITIZEN GENERATED WORK ORDERS - 48 HOURS	97%	96%	97%	97%	96%
CITIZEN GENERATED WORK ORDERS - 73 HOURS	98%	97%	97%	98%	98%
CITIZEN GENERATED WORK ORDERS - 1 WEEK	99%	99%	99%	99%	99%

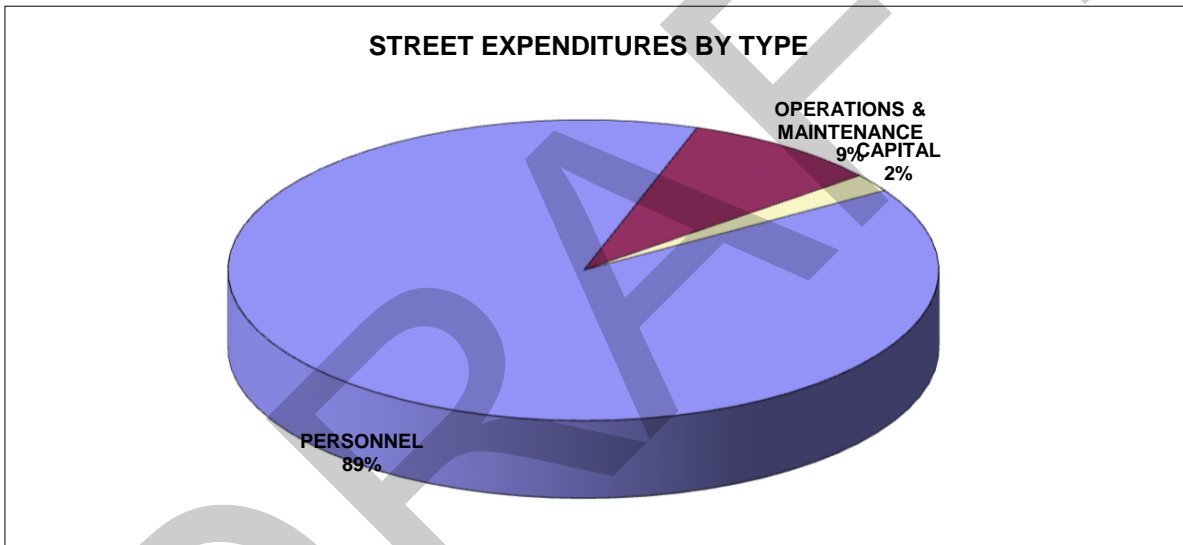
WORKLOAD INDICATOR

	Calendar Year				
	2021	2022	2023	2024	2025
WORK ORDERS PROCESSED	879	870	831	865	878
BRUSH SERVICE-LOCATIONS	15,255	15,270	15,320	15,374	15,524
LANE MILES	628	632	641	645	649
TONS OF SALT SPREAD	414	385	5	26	459
TRAFFIC CONTROL SIGNS INSTALLED	589	532	518	534	812
PROJECT INSPECTIONS	99	104	102	92	98
BRUSH LOADS HAULED	1,020	1,043	1,051	1,096	1,121
TONS OF PAVEMENT - POTHOLES/PATCHING	395	385	1,650	1,352	652
TONS OF PAVEMENT - OVERLAYS	113,254	12,540	15,064	14,108	14,265

* UTILIZED A GPS SHAPEFILE TO MORE ACCURATELY CALCULATE ROAD MILEAGE

STREET

PERSONNEL		Fiscal Year				
STATUS	POSITION	22-23	23-24	24-25	25-26	26-27
F	PUBLIC WORKS SUPERINTENDENT	0.5	0.5	0.5	0.5	0.5
F	STREETS SUPERVISOR	0.5	0.5	0.5	0.5	0.5
F	TRAFFIC SIGN TECHNICIAN	1	1	1	1	1
F	LIGHT EQUIPMENT OPERATOR	2	2	2	2	4
P	LIGHT EQUIPMENT OPERATOR	1	0	0	0	0
P	COMMUNITY SERVICE	2	2	2	0	0
P	CEMETERY CARETAKER	0	1	1	1	1
F	EQUIPMENT OPERATOR	0	0	0	0	0
F	LEAD EQUIPMENT OPERATOR	0	0	0	0	0
F	UTILITY WORKER	0	0	0	0	0
P	UTILITY WORKER	0	0	0	0	0
TOTAL POSITIONS		7.0	7.0	7.0	5.0	7.0
FTE		5.8	6.4	6.4	4.8	6.8



DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
PERSONNEL	366,324	455,206	545,000	494,570	687,900	687,900	687,900
OPERATIONS & MAINTENANCE	136,852	234,813	119,200	61,460	70,000	69,500	69,500
CAPITAL	4,808,104	5,129,978	881,000	553,790	15,000	15,000	15,000

STREET

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
110-43100								
111	SALARIES	176,218	247,791	279,300	259,000	383,900.00	383,900	383,900
112	OVERTIME	11,191	10,821	25,100	12,100	\$19,800.00	\$19,800.00	\$19,800.00
113	LITTER CONTROL	1,543	6,655	9,700	5,650	-	-	-
141	OASI (EMPLOYER'S SHARE)	13,863	18,270	22,600	20,120	31,000	31,000	31,000
142	HEALTH INSURANCE	77,298	80,842	98,800	98,800	164,800	164,800	164,800
143	RETIREMENT/PENSION	61,698	65,761	69,800	66,100	45,900	45,900	45,900
145	OTHER INSURANCE	1,413	1,966	2,200	2,500	2,900	2,900	2,900
146	WORKER'S COMPENSATION	23,100	23,100	37,500	30,300	39,600	39,600	39,600
148	EDUCATION & TRAINING	494	1,950	800	2,100	2,700	2,700	2,700
190	EMPLOYMENT TESTING	441	458	-	-	-	-	-
235	PROFESSIONAL ASSOCIATIONS	70	-	200	-	200	200	200
237	ADVERTISING/LEGAL	218	473	300	610	300	300	300
241	UTILITY SERVICES	2,126	2,101	2,400	2,080	2,400	2,400	2,400
242	UTILITY SERVICES - SSA SUPPLEMENTAL	-	76,310	-	-	-	-	-
245	TELEPHONE SERVICES	2,991	4,381	4,700	3,790	4,500	4,500	4,500
261	REPAIR & MAINTENANCE/VEHICLES	739	20,652	3,000	1,700	2,000	2,000	2,000
269	REPAIR & MAINTENANCE - OTHER	8,021	3,447	7,000	4,270	3,500	3,500	3,500
290	CONTRACTUAL SERVICES	4,396	4,740	54,500	6,960	6,400	6,400	6,400
320	OPERATING SUPPLIES	8,511	14,227	10,500	8,130	11,000	10,500	10,500
321	LITTER CONTROL SUPPLIES	545	355	500	770	700	700	700
326	CLOTHING AND UNIFORMS	5,092	5,334	5,500	4,440	7,000	7,000	7,000
331	GAS, OIL & FUEL	16,682	13,678	15,000	12,370	14,000	14,000	14,000
341	TOOLS	2,636	2,997	3,000	2,330	4,500	4,500	4,500
511	BUILDING INSURANCE	400	400	1,400	1,400	300	300	300
512	VEHICLE INSURANCE	4,000	4,000	5,200	5,200	6,100	6,100	6,100
513	LIABILITY INSURANCE	78,800	78,800	4,800	4,800	3,900	3,900	3,900
799	SUNDRY	690	510	400	510	500	500	500
940	TRANSFER TO CAPITAL	4,808,104	5,129,978	881,000	553,790	15,000	15,000	15,000
TOTAL STREET		5,311,280	5,819,997	1,545,200	1,109,820	772,900	772,400	772,400

VEHICLE MAINTENANCE

PURPOSE STATEMENT

THE VEHICLE MAINTENANCE DEPARTMENT IS RESPONSIBLE FOR THE MANAGEMENT, PREVENTIVE MAINTENANCE, AND REPAIRS OF ALL TOWN OWNED VEHICLES AND EQUIPMENT.

MAJOR HIGHLIGHTS

OUTFITTED 10 NEW POLICE CARS AND PUT THEM IN SERVICE. MADE REPAIRS TO MULTIPLE VEHICLES AND TOWN EQUIPMENT.

PERFORMANCE MEASURES

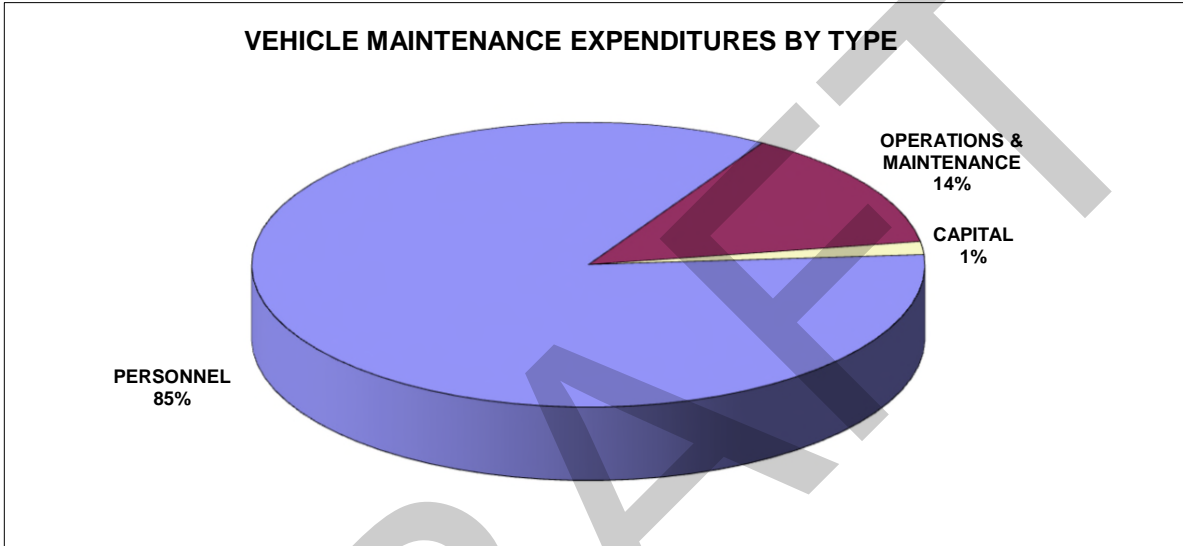
	Calendar Year				
	2021	2022	2023	2024	2025
EFFICIENCY					
WORK ORDERS COMPLETED WITHIN 1 WEEK	98%	99%	99%	99%	98%
WORK ORDERS COMPLETED WITHIN 2 WEEKS	99%	99%	99%	99%	99%
WORK ORDERS COMPLETED WITHIN 3 WEEKS	100%	100%	100%	100%	99%
WORK ORDERS COMPLETED WITHIN 4 WEEKS	100%	100%	100%	100%	100%
SERVICE QUALITY					
WORK ORDERS SCHEDULED WITHIN 1 HOUR	80%	82%	80%	78%	80%
WORK ORDERS SCHEDULED WITHIN 3 HOURS	91%	91%	92%	90%	91%
WORK ORDERS SCHEDULED WITHIN 6 HOURS	95%	95%	95%	94%	94%
WORK ORDERS SCHEDULED WITHIN 8 HOURS	96%	96%	96%	97%	97%
WORK ORDERS SCHEDULED WITHIN 24 HOURS	99%	99%	99%	99%	99%

WORKLOAD INDICATOR

	Calendar Year				
	2021	2022	2023	2024	2025
WORK ORDERS PROCESSED	784	789	754	782	796
NUMBER OF VEHICLES MAINTAINED	265	268	274	279	294
PIECES OF EQUIPMENT MAINTAINED	198	202	204	207	211

VEHICLE MAINTENANCE

PERSONNEL		Fiscal Year				
STATUS	POSITION	22-23	23-24	24-25	25-26	26-27
F	FLEET MANAGER	1	1	1	1	1
F	HEAVY EQUIPMENT MECHANIC	3	3	3	3	3
F	EQUIPMENT MECHANIC	1	1	1	1	1
TOTAL POSITIONS		5.0	5.0	5.0	5.0	5.0
FTE		5.0	5.0	5.0	5.0	5.0



DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
PERSONNEL	447,866	492,493	595,400	567,870	572,100	572,100	572,100
OPERATIONS & MAINTENANCE	90,643	87,436	94,500	80,220	92,900	92,900	92,900
CAPITAL	6,000	83,910	-	-	10,000	10,000	10,000

VEHICLE MAINTENANCE

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
110-43170								
111	SALARIES	296,638	339,080	386,400	366,810	383,600	383,600	383,600
112	OVERTIME	681	895	1,900	3,100	1,900	1,900	1,900
141	OASI (EMPLOYER'S SHARE)	22,915	25,362	29,800	27,480	29,500	29,500	29,500
142	HEALTH INSURANCE	78,416	74,235	113,800	113,800	111,600	111,600	111,600
143	RETIREMENT/PENSION	38,149	39,874	42,800	38,850	32,700	32,700	32,700
145	OTHER INSURANCE	2,367	2,397	3,100	2,720	3,100	3,100	3,100
146	WORKER'S COMPENSATION	8,700	8,700	17,600	13,160	9,700	9,700	9,700
147	UNEMPLOYMENT INSURANCE	-	1,950	-	1,950	-	-	-
148	EDUCATION & TRAINING	1,215	16	1,400	-	1,400	1,400	1,400
190	EMPLOYMENT TESTING	-	331	-	-	-	-	-
235	PROFESSIONAL ASSOCIATIONS	-	112	100	70	100	100	100
241	UTILITY SERVICES	16,092	18,392	17,000	19,670	17,000	17,000	17,000
245	TELEPHONE SERVICES	291	-	300	-	-	-	-
261	REPAIR & MAINTENANCE/VEHICLES	(320)	385	1,500	-	1,000	1,000	1,000
269	OTHER REPAIR & MAINTENANCE	4,080	5,493	5,000	3,580	3,000	3,000	3,000
290	CONTRACTUAL SERVICES	5,474	4,244	4,700	4,300	4,700	4,700	4,700
320	OPERATING SUPPLIES	30,472	28,454	29,000	23,770	29,000	29,000	29,000
326	CLOTHING AND UNIFORMS	3,854	4,173	4,500	4,320	4,500	4,500	4,500
331	GAS, OIL & FUEL	18,908	15,378	18,000	11,510	18,000	18,000	18,000
341	TOOLS	4,777	4,704	5,000	5,300	5,000	5,000	5,000
511	BUILDING INSURANCE	1,800	1,800	4,100	4,100	4,600	4,600	4,600
512	VEHICLE INSURANCE	1,500	1,500	1,800	1,800	2,600	2,600	2,600
513	LIABILITY INSURANCE	2,300	2,300	1,800	1,800	1,500	1,500	1,500
799	SUNDRY	200	154	300	-	500	500	500
940	TRANSFER TO CAPITAL	6,000	83,910	-	-	10,000	10,000	10,000
TOTAL VEHICLE MAINTENANCE		544,509	663,839	689,900	648,090	675,000	675,000	675,000

CEMETERY

PURPOSE STATEMENT

THE TOWN OF SMYRNA MANAGES AND MAINTAINS MAPLEVIEW CEMETERY FOR THE DIGNITY OF ITS CLIENTS. WE STRIVE TO PROVIDE RESPECTFUL AND AFFORDABLE INTERMENT THAT MEETS THE CULTURAL, ECONOMIC, RELIGIOUS, AND SOCIAL NEEDS OF THE COMMUNITY.

WORKLOAD INDICATOR

	Calendar Year				
	2021	2022	2023	2024	2025
GRAVES SOLD	159	157	119	130	137
INTERMENTS	144	132	106	118	118

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
110-43400								
245	TELEPHONE SERVICES	1,307	2,189	2,100	1,560	900	900	900
290	CONTRACTUAL SERVICES	22,879	24,475	28,000	24,590	29,000	29,000	29,000
341	TOOLS	1,005	1,969	1,000	1,220	400	400	400
TOTAL CEMETERY		25,191	28,633	31,100	27,370	30,300	30,300	30,300

HEALTH, WELFARE & CULTURE

PURPOSE STATEMENT

THE POLICY OF THE TOWN OF SMYRNA FOR HEALTH, WELFARE, & CULTURE (NON-PROFIT ORGANIZATIONS) FUNDING IS TO PROVIDE SUFFICIENT RESOURCES NECESSARY TO SUSTAIN A HIGH LEVEL OF COMMUNITY SERVICES FOR THE CITIZENS OF SMYRNA.

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
110-44000								
INTERGOVERNMENTAL								
721	RUTHERFORD CO. DEPT OF HEALTH	4,500	4,500	4,500	4,500	4,500	4,500	4,500
724	SMYRNA LINEBAUGH LIBRARY OPER BUD	423,450	423,450	447,324	447,324	591,763	447,324	447,324
766	SMYRNA LINEBAUGH LIBRARY CAPITAL	-	-	-	-	75,206	-	-
729	RUTHERFORD CO RABIES CONTROL	40,000	40,000	40,000	40,000	41,200	41,200	41,200
758	TN REHABILITATION CENTER	3,500	3,500	3,605	3,605	3,713	3,713	3,713
765	RUTHERFORD CO. EMERG MGMT AGENCY	18,413	18,796	23,000	23,000	24,500	24,500	24,500
INTERGOVERNMENTAL SUB-TOTAL		489,863	490,246	518,429	518,429	740,882	521,237	521,237
NONPROFIT COMMUNITY DEVELOPMENT								
725	RUTHERFORD CO CHAMBER-TOURISM	20,000	20,000	20,000	20,000	20,000	20,000	20,000
742	RUTHERFORD CO. CHAMBER-ECON. DEV.	25,000	25,000	25,000	25,000	25,000	25,000	25,000
745	RUTHERFORD CO. CHAMBER-DEST. RUTH.	75,000	75,000	75,000	75,000	75,000	75,000	75,000
757	SISTER CITY-ZAMA	12,000	12,000	12,000	12,000	12,000	12,000	12,000
728	SAM DAVIS MEMORIAL ASSOC.	15,000	15,000	15,000	15,000	15,000	15,000	15,000
767	TRANSIT ALLIANCE OF MIDDLE TN	500	500	500	500	-	-	-
NONPROFIT COMM. DEV. SUB-TOTAL		147,500	147,500	147,500	147,500	147,000	147,000	147,000
NONPROFIT OTHER								
762	CHILD ADVOCACY CENTER	24,000	24,000	24,000	24,000	274,000	274,000	274,000
764	SMYRNA CHARITY ASSISTANCE FUND	35,000	35,000	35,000	35,000	35,000	35,000	35,000
NONPROFIT OTHER SUB-TOTAL		59,000	59,000	59,000	59,000	309,000	309,000	309,000
TOTAL HEALTH, WELFARE & CULTURE		696,363	696,746	724,929	724,929	1,196,882	977,237	977,237

PURPOSE STATEMENT

SMYRNA GOLF COURSE PROVIDES AFFORDABLE RECREATIONAL OPPORTUNITIES THAT ENHANCE THE QUALITY OF LIFE FOR THE SMYRNA COMMUNITY. AS A PUBLIC GOLF FACILITY, WE SUPPORT LIFELONG PARTICIPATION IN THE GAME BY OFFERING ACCESSIBLE DAILY PLAY, LEAGUES, YOUTH AND INSTRUCTIONAL PROGRAMMING, AND OPPORTUNITIES FOR COMMUNITY AND CORPORATE OUTINGS. OUR PURPOSE IS TO RESPONSIBLY STEWARD PUBLIC RESOURCES WHILE PROMOTING RECREATION, WELLNESS, AND COMMUNITY ENGAGEMENT FOR RESIDENTS OF ALL AGES AND

MAJOR HIGHLIGHTS

SUCCESSFUL YEAR FOR ROUNDS AND REVENUE:
 * 48,116 ROUNDS REGULATION AND EXECUTIVE COMBINED

REVENUE 1% OVER PROJECTED/APPROVED REVENUE BUDGET
 EXPENSES 7% UNDER BUDGETED EXPENSE BUDGET
 HOSTED 11TH ANNUAL DRIVE, CHIP AND PUTT REGIONAL QUALIFIER
 SUCCESSFUL UNITED WAY OUTING WITH RECORD FUNDS REALIZED
 25TH ANNUAL SPECIAL OLYMPICS STATE CHAMPIONSHIP
 ADDED PGA HOPE PROGRAMMING AND LEAGUE PLAY
 HOME TO THREE HIGH SCHOOL AND FOUR MIDDLE SCHOOL GOLF TEAMS

PERFORMANCE MEASURES

	Calendar Year				
	2021	2022	2023	2024	2025
EFFICIENCY					
PERSONNEL COST PERCENTAGE	60.2%	55.4%	63.1%	65.0%	65.0%
OPERATIONAL COST PERCENTAGE	39.8%	44.6%	36.9%	35.0%	35.0%
SNACK BAR PROFIT MARGIN	37.0%	41.0%	40.0%	42.0%	46.0%
GOLF SHOP PROFIT MARGIN	30.0%	33.0%	11.0%	36.0%	33.0%

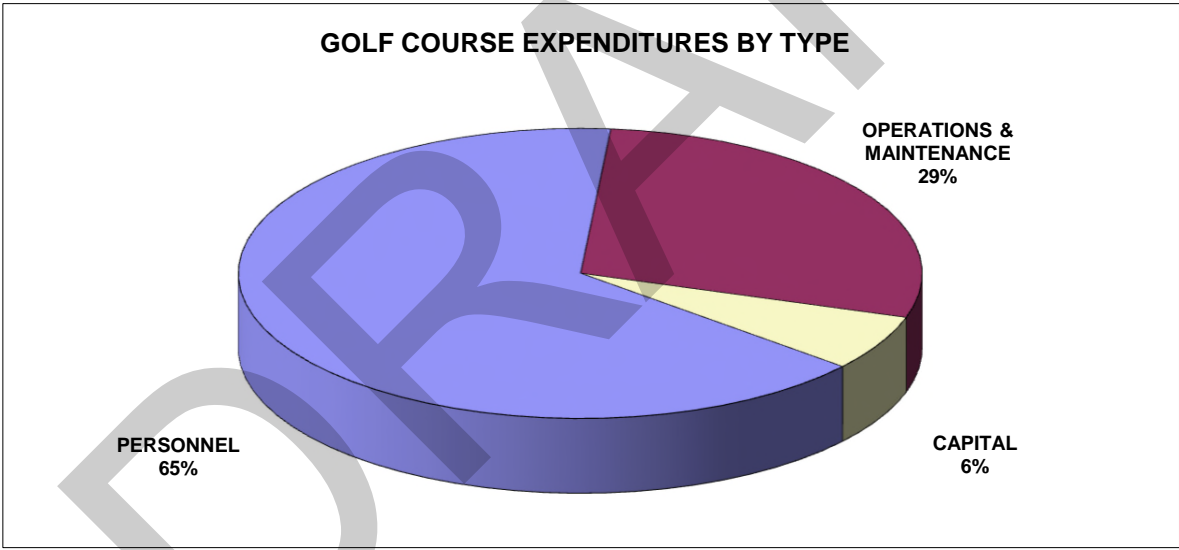
WORKLOAD INDICATOR

	Calendar Year				
	2021	2022	2023	2024	2025
ROUNDS/REGULATION	29,889	29,657	31,737	34,624	34,298
ROUNDS/EXECUTIVE	10,524	10,690	12,522	9,568	13,828
FOOTGOLF	834	678	679	648	714
ACRES MAINTAINED	219	219	219	219	219
CORPORATE LEAGUES	4	5	4	5	3
CORPORATE OUTINGS	26	18	23	18	25
GREEN FEES	N/A	N/A	N/A	59,626*	61,182

*NEW INDICATOR

GOLF COURSE

PERSONNEL		Fiscal Year				
		23-24	24-25	24-25	25-26	26-27
STATUS	POSITION					
F	DIRECTOR OF GOLF COURSE	1	1	1	1	1
F	GOLF SUPERINTENDENT	1	1	1	1	1
F	ASSISTANT GOLF SUPERINTENDENT	1	1	1	1	1
F	ASSISTANT GOLF PROFESSIONAL	2	2	2	2	2
F	HEAVY EQUIPMENT MECHANIC	1	1	1	1	1
F	PRO SHOP MANAGER	1	1	1	1	1
P	GOLF SHOP ATTENDANT	1	1	1	1	1
F	HEAD CART ATTENDANT	1	1	1	1	1
F	CART ATTENDANT	0	0	0	0	0
P	CART ATTENDANT	4	4	4	4	4
F	LEAD GROUNDSKEEPER	0	2	2	1	1
F	GROUNDSKEEPER	5	3	3	4	4
P	GROUNDSKEEPER	2	2	2	3	3
F	SNACK BAR MANAGER	1	1	1	1	1
F	SNACK BAR ATTENDANT	1	1	1	1	1
P	SNACK BAR ATTENDANT	1	1	1	2	2
TOTAL POSITIONS		23.0	23.0	23.0	25.0	25.0
FTE		21.6	21.4	21.4	21.4	23.0



DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
PERSONNEL	1,167,588	1,267,603	1,456,400	1,396,770	1,453,700	1,453,700	1,453,700
OPERATIONS & MAINTENANCE	466,928	493,687	630,700	648,180	635,900	634,900	634,900
CAPITAL	45,508	88,879	114,100	125,000	137,700	137,700	137,700

GOLF COURSE

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
110-44450								
111	SALARIES	830,071	886,780	1,010,700	966,100	1,007,600	1,007,600	1,007,600
112	OVERTIME	2,319	5,091	7,600	9,490	8,400	8,400	8,400
141	OASI (EMPLOYER'S SHARE)	61,633	66,392	78,000	72,700	80,900	80,900	80,900
142	HEALTH INSURANCE	226,133	260,362	302,100	302,100	283,400	283,400	283,400
143	RETIREMENT/PENSION	34,650	36,076	45,100	33,630	59,500	59,500	59,500
145	OTHER INSURANCE	5,282	5,402	6,800	5,950	7,100	7,100	7,100
146	WORKER'S COMPENSATION	7,500	7,500	6,100	6,800	6,800	6,800	6,800
148	EDUCATION & TRAINING	700	393	1,600	1,530	3,300	3,300	3,300
190	EMPLOYMENT TESTING	191	498	-	-	-	-	-
235	PROFESSIONAL ASSOCIATIONS	2,168	1,709	2,700	1,250	1,900	1,900	1,900
237	ADVERTISING/LEGAL	11	-	-	-	-	-	-
241	UTILITY SERVICES	40,546	33,335	36,000	35,640	36,000	36,000	36,000
245	TELEPHONE SERVICES	1,147	1,092	1,100	1,000	1,000	1,000	1,000
261	REPAIR & MAINT - VEHICLES & EQUIP	27,001	25,436	28,000	24,490	30,000	30,000	30,000
265	REPAIR & MAINT - GROUNDS	31,250	25,773	28,000	30,180	30,000	30,000	30,000
266	REPAIR & MAINT - BUILDINGS	676	1,511	1,000	1,660	1,500	1,500	1,500
267	REPAIR & MAINT - IRRIGATION	8,629	17,798	8,000	16,500	12,000	12,000	12,000
269	REPAIR & MAINT - TOOLS	1,068	1,323	2,000	1,480	2,000	2,000	2,000
290	CONTRACTUAL SERVICES	5,972	8,107	8,000	7,600	8,000	8,000	8,000
295	HANDICAP FEES	2,646	2,565	2,500	2,460	2,500	2,500	2,500
300	OPERATING SUPPLIES - MTNC BLDG	696	755	1,000	830	1,000	1,000	1,000
320	OPERATING SUPPLIES	3,003	2,981	4,500	3,220	6,000	5,000	5,000
321	CHEMICAL SUPPLIES	56,851	69,367	65,000	81,200	70,000	70,000	70,000
325	RANGE SUPPLIES	5,543	4,608	7,500	6,100	7,500	7,500	7,500
326	CLOTHING & UNIFORMS	1,514	395	3,000	1,970	3,500	3,500	3,500
327	JANITORIAL SUPPLIES	4,810	3,095	4,000	3,130	4,000	4,000	4,000
331	GAS, OIL & FUEL	15,424	15,056	20,000	16,320	20,000	20,000	20,000
341	TOOLS	-	217	-	910	-	-	-
351	PRO SHOP SUPPLIES FOR RESALE	80,156	91,656	90,000	82,050	90,000	90,000	90,000
352	FOOD SUPPLIES FOR RESALE	119,471	124,296	110,000	133,670	115,000	115,000	115,000
511	BUILDING INSURANCE	2,900	2,900	8,800	8,800	7,300	7,300	7,300
512	VEHICLE INSURANCE	500	500	600	600	900	900	900
513	LIABILITY INSURANCE	-	-	5,800	5,800	4,700	4,700	4,700
531	EQUIPMENT LEASE - TEXTRON	13,021	13,021	28,000	13,020	13,000	13,000	13,000
532	LAND RENTAL (AIRPORT AUTHORITY)	-	-	123,600	123,600	124,800	124,800	124,800
798	BANK CARD SERVICE CHARGE	41,034	45,300	40,000	43,170	40,000	40,000	40,000
940	TRANSFER TO CAPITAL	45,508	88,879	114,100	125,000	137,700	137,700	137,700
TOTAL GOLF COURSE EXPENDITURES		1,680,024	1,850,169	2,201,200	2,169,950	2,227,300	2,226,300	2,226,300

PARKS & RECREATION

PURPOSE STATEMENT

TO ENHANCE THE QUALITY OF LIFE FOR ALL CITIZENS OF THE SMYRNA COMMUNITY BY PROVIDING A DIVERSITY OF RECREATIONAL PROGRAMS, WELLNESS PROGRAMS, AND BOTH PASSIVE AND ACTIVE PARK FACILITIES, BY USING THE MOST EFFICIENT AND CUSTOMER SERVICE FRIENDLY METHODS POSSIBLE.

MAJOR HIGHLIGHTS

CEDAR STONE PARK PHASE II BID AND CONSTRUCTION
 ROTARY SOCCER PARK IMPROVEMENTS
 ASPHALT IMPROVEMENTS - PARK ROADS AND PARKING LOTS
 EXHIBIT RENTALS FOR THE SMYRNA OUTDOOR CENTER
 PARK RANGER PROGRAM IMPLEMENTATION
 SPLASHTOWN POOL IMPROVEMENTS

PERFORMANCE MEASURES

	Calendar Year				
	2021	2022	2023	2024	2025
EFFICIENCY					
% OF PARKS BUDGET FUNDED THROUGH PARTNERSHIPS, VOLUNTEER EFFORTS, AND REVENUE GENERATION	37.0%	39.0%	42.0%	37.0%	35.0%
# OF ACRES MAINTAINED PER EMPLOYEE	24	23	23	22	21
SERVICE QUALITY					
PERCENT OF YOUTH AND PARENTS RATING PROGRAMS AND FACILITIES AS GOOD OR ABOVE	90.0%	90.0%	90.0%	90.0%	90.0%
% OF WORK ORDERS COMPLETED ON TIME	97.0%	95.0%	99.0%	100.0%	95.0%

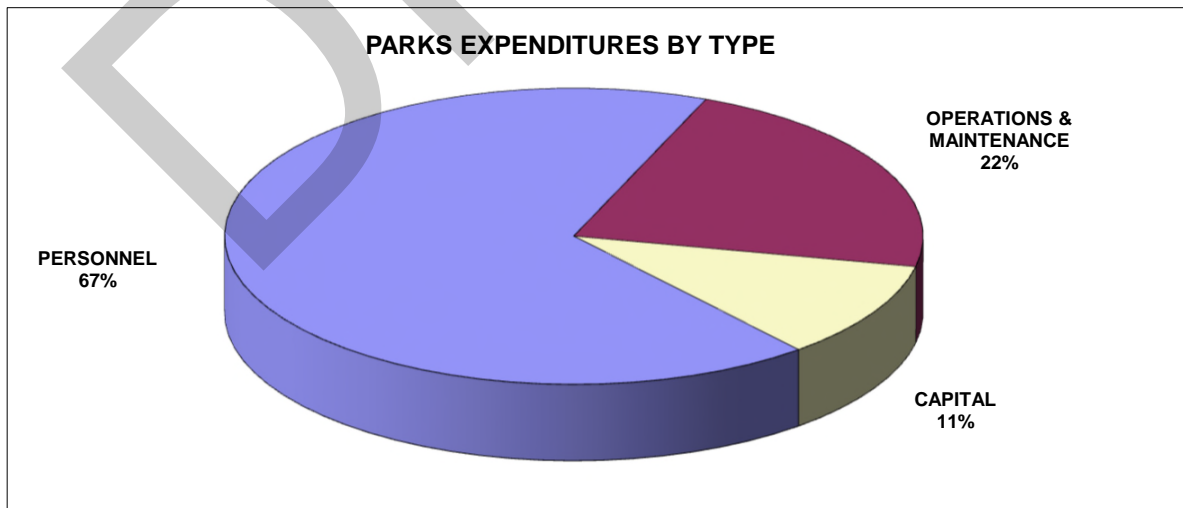
WORKLOAD INDICATOR

	Calendar Year				
	2021	2022	2023	2024	2025
ACRES OF PARK FACILITIES	833	820	820	820	820
PARK USERS	1,436,325	1,794,165	2,063,877	1,728,488	2,402,999
LEAGUE PARTICIPANTS	5,209	6,474	6,447	9,534	9,414
LEAGUE TEAMS	481	532	544	761	694
ADVENTURE CENTER PROGRAM PARTICIPANTS	4,741	10,974	14,928	12,397	21,095
SOAC & POOL VISITS (MEMBERSHIP & DAILY)	50,083	59,877	68,725	56,727	77,257
NUMBER OF MEMBERSHIPS SOLD	232	273	213	202	216
NUMBER OF SOAC ROOM RENTALS	51	114	114	100	97
NUMBER OF POOL PARTIES, FUNBRELLA, & GM					
SPLASHPAD RENTALS	130	141	137	168	166
NUMBER OF BUILDING & SHELTER RENTALS	1,341	1,372	1,344	1,049	1,222
NUMBER OF FIELD RENTALS OUTSIDE LEAGUE USE	449	730	689	475	658

*COVID-19 CLOSURES

PARKS & RECREATION

PERSONNEL		Fiscal Year				
STATUS POSITION	22-23	23-24	24-25	25-26	26-27	
F	DIRECTOR OF PARKS	1	1	1	1	1
F	ASSISTANT DIRECTOR OF PARKS & REC	1	1	1	1	1
F	EXECUTIVE ASSISTANT	1	1	0	0	0
F	OFFICE COORDINATOR	1	1	1	1	1
F	ADMINISTRATIVE ASSISTANT	2	2	3	3	3
F	MAINTENANCE SUPERVISOR	2	2	2	2	2
F	MAINTENANCE TECHNICIAN II	4	4	4	4	4
F	MAINTENANCE TECHNICIAN	2	3	3	3	3
F	PROGRAM & AQUATIC COORDINATOR	1	1	1	1	1
S	ASSISTANT PROGRAM AND AQUATIC COOR.	1	1	1	1	1
S	HEAD LIFEGUARD	2	2	2	2	2
S	LIFEGUARD	27	27	27	27	27
S	OUTDOOR RECREATION ASSISTANT	1	1	1	1	1
S	SPLASH PAD ATTENDANT	4	3	3	3	3
S	CLERK	4	4	4	4	4
F	RECREATION PROGRAM MANAGER	1	1	1	1	1
F	ATHLETIC EVENT COORDINATOR	1	2	3	3	3
F	ATHLETIC AND EVENT REPRESENTATIVE	1	1	0	0	0
P	ATHLETIC AND EVENT REPRESENTATIVE	0	0	0	2	2
F	LANDSCAPE LEADER	1	1	1	1	1
F	LEAD GROUNDSKEEPER	6	6	7	7	7
P	LEAD GROUNDSKEEPER	1	0	0	0	0
F	GROUNDSKEEPER	3	3	3	3	3
P	GROUNDSKEEPER	0	0	1	1	1
P	PARKS LABORER	11	9	9	9	9
S	PARKS LABORER	4	4	4	4	4
F	SITE SUPERVISOR	1	1	1	1	1
S	SITE SUPERVISOR	0	1	1	1	1
F	OUTDOOR CENTER MANAGER	1	1	1	1	1
F	SOAC RECREATION & PROGRAM COOR.	1	1	1	1	1
F	PROGRAM SPECIALIST COORDINATOR	1	1	1	1	1
F	PROGRAM SPECIALIST	1	1	1	1	1
P	PROGRAM SPECIALIST	3	3	3	3	3
F	CUSTOMER SERVICE REPRESENTATIVE	1	1	1	1	1
S	SOAC CAMP COUNSELOR	0	1	1	1	1
F	OUTDOOR ADVENTURE CENTER ASSOCIATE	0	1	1	1	1
P	OUTDOOR ADVENTURE CENTER ASSOCIATE	9	7	7	7	7
TOTAL POSITIONS		101.0	100.0	102.0	104.0	104.0
FTE		70.7	74.7	74.2	76.0	77.6



PARKS & RECREATION

DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
PERSONNEL	3,582,646	4,015,254	4,753,300	4,470,820	4,974,300	4,974,300	4,974,300
OPERATIONS & MAINTENANCE	1,293,158	1,261,246	1,654,700	1,516,898	1,710,900	1,635,400	1,635,400
CAPITAL	1,848,226	1,467,210	959,400	1,029,800	781,700	781,700	781,700

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
110-44700								
111	SALARIES	2,538,208	2,858,823	3,365,500	3,118,830	3,570,400	3,570,400	3,570,400
112	OVERTIME	63,291	59,161	65,900	64,610	76,100	76,100	76,100
141	OASI (EMPLOYER'S SHARE)	190,369	216,695	262,700	236,190	279,100	279,100	279,100
142	HEALTH INSURANCE	614,571	690,023	864,900	864,900	836,100	836,100	836,100
143	RETIREMENT/PENSION	117,355	131,137	143,100	130,690	159,700	159,700	159,700
145	OTHER INSURANCE	15,452	16,015	18,700	17,650	19,500	19,500	19,500
146	WORKER'S COMPENSATION	43,400	43,400	32,500	37,950	33,400	33,400	33,400
148	EDUCATION & TRAINING	3,756	9,688	3,100	2,998	9,000	9,000	9,000
190	EMPLOYEE TESTING	1,207	2,850	-	-	-	-	-
211	POSTAGE	359	233	400	220	300	300	300
220	PRINTING & DUPLICATION	1,203	902	1,300	910	1,300	1,300	1,300
235	PROFESSIONAL ASSOCIATIONS	4,860	3,270	5,000	2,980	5,000	5,000	5,000
236	ADVERTISING & PROMOTIONS	3,615	2,914	3,000	1,760	3,400	3,000	3,000
241	UTILITY SERVICES	371,674	378,958	446,800	386,720	440,000	440,000	440,000
245	TELEPHONE SERVICES	3,873	4,156	4,000	4,170	5,300	5,300	5,300
261	REPAIR & MAINTENANCE/VEHICLES	16,598	19,495	20,000	17,070	22,000	20,000	20,000
264	REPAIR & MAINTENANCE/HVAC	-	671	-	-	-	-	-
265	REPAIR & MAINTENANCE/GROUNDS	73,717	42,686	70,000	60,110	84,200	75,000	75,000
268	REPAIR & MAINTENANCE/BUILDINGS	64,277	45,369	57,600	56,930	89,100	68,800	68,800
269	REPAIR & MAINTENANCE/OTHER	53,619	70,376	65,100	64,740	86,500	70,000	70,000
289	TRAVEL	6,126	365	14,100	14,100	5,300	5,300	5,300
290	CONTRACTUAL SERVICES	274,328	293,333	310,300	296,140	316,800	316,800	316,800
291	CONTRACTUAL SERVICES/PROGRAMS	6,840	5,170	9,000	5,170	6,600	6,600	6,600
320	OPERATING SUPPLIES	7,857	8,990	10,000	8,350	19,800	10,000	10,000
321	CHEMICAL SUPPLIES	68,452	58,679	67,500	58,220	67,500	67,500	67,500
326	CLOTHING AND UNIFORMS	15,451	20,037	21,900	14,670	30,700	22,000	22,000
327	JANITORIAL SUPPLIES	50,068	48,192	46,500	45,230	48,500	48,500	48,500
331	GAS, OIL & FUEL	74,524	67,829	90,000	72,000	80,000	80,000	80,000
341	TOOLS	5,031	4,973	5,300	5,620	14,800	14,800	14,800
351	SUPPLIES FOR RESALE	7,222	6,797	8,000	5,650	8,000	8,000	8,000
511	BUILDING INSURANCE	29,400	29,400	120,100	120,100	100,400	100,400	100,400
512	VEHICLE INSURANCE	11,800	11,800	16,200	16,200	22,600	22,600	22,600
513	LIABILITY INSURANCE	41,900	41,900	151,500	151,500	118,800	118,800	118,800
530	EQUIPMENT RENTAL	-	-	1,000	-	1,000	1,000	1,000
532	LAND RENTAL(AIRPORT AUTHORITY)	6	-	14,000	14,000	14,300	14,300	14,300
710	RECREATION PROGRAMS	53,170	53,881	49,000	58,490	60,200	51,600	51,600
798	VISA/MC CHARGE FEES	11,686	10,787	11,000	11,470	11,000	11,000	11,000
799	SUNDRY	2,453	2,762	2,000	2,180	2,500	2,500	2,500
936	PARK FACILITIES	28,086	14,783	31,000	19,200	36,000	36,000	36,000
940	TRANSFER TO CAPITAL	1,848,226	1,467,210	959,400	1,029,800	781,700	781,700	781,700
TOTAL PARKS & RECREATION		6,724,030	6,743,710	7,367,400	7,017,518	7,466,900	7,391,400	7,391,400

EVENT CENTER

PURPOSE STATEMENT

THE SMYRNA EVENT CENTER IS A MULTI-PURPOSE MEETING AND BANQUET FACILITY THAT PROMOTES GROWTH IN THE BUSINESS COMMUNITY BY PROVIDING A PLACE TO HOST MEETINGS, TRAINING SESSIONS, CONFERENCES AND COMPANY GATHERINGS. FOR THE PUBLIC, IT IS A SOCIAL EVENT CENTER FOR GOVERNMENT MEETINGS, CULTURAL GATHERINGS, SCHOOL FUNCTIONS, PUBLIC AND PRIVATE ENTERTAINMENT AND SPECIALTY DINING EXPERIENCES. THE EVENT CENTER SERVES THE CITIZENS OF SMYRNA, RUTHERFORD COUNTY, AND MIDDLE TENNESSEE BY PROVIDING A WELL EQUIPPED MODERN FACILITY WITH CULINARY EXCELLENCE AND SUPERIOR CUSTOMER SERVICE.

MAJOR HIGHLIGHTS

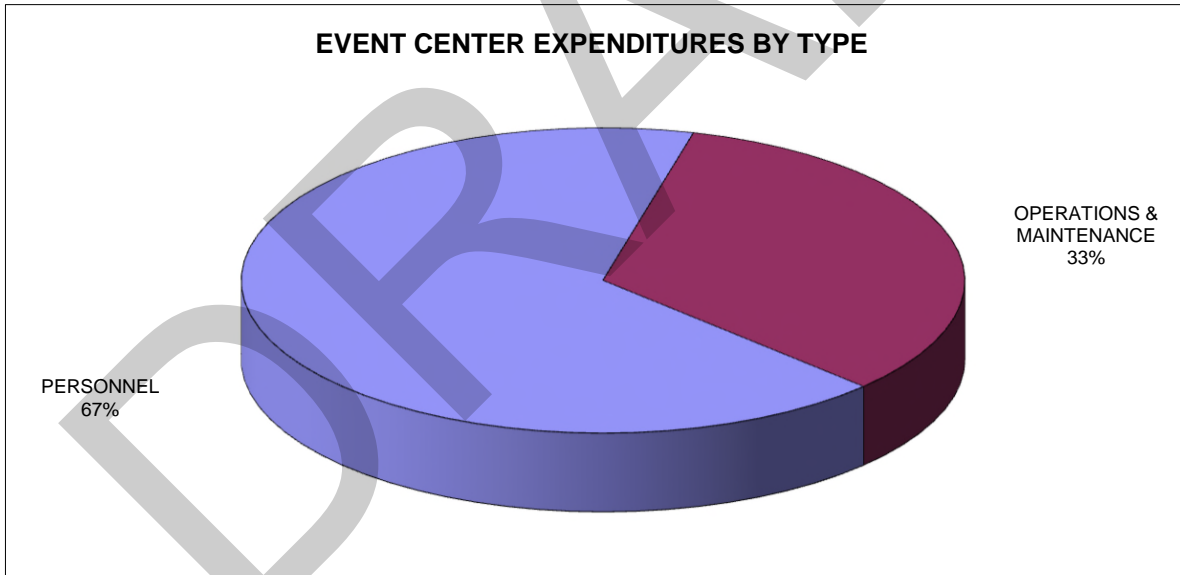
THE SMYRNA EVENT CENTER MAJOR HIGHLIGHTS IS THAT WE HOSTED SEVERAL JROTC MILITARY BALLS, AFLAC MEETINGS, MTE/ TVA MEETINGS AND EVENTS. WE HAVE ALSO HOSTED 10 WEDDINGS THE PAST YEAR, AND MANY FAMILY REUNIONS. THE HOSPITALITY OF THE STAFF AND QUALITY OF THE FOOD AND SERVICE HAS MADE THE SMYRNA EVENT CENTER A POPULAR PLACE FOR THE COMMUNITY AND CORPORATE COMPANIES TO CHOOSE US FOR THEIR EVENS AND MEETINGS.

WORKLOAD INDICATOR

	Calendar Year				
	2021	2022	2023	2024	2025
NUMBER OF FUNCTIONS	178	235	268	250	285
PUBLIC LUNCH BUFFET	10,676	11,239	12,064	20,000	25,000
POOL SNACK BAR GUESTS	4,076	4,698	4,788	10,000	12,500
				*COVID-19 CLOSURES	

EVENT CENTER

PERSONNEL		Fiscal Year				
STATUS	POSITION	22-23	23-24	24-25	25-26	26-27
F	GENERAL MANAGER	0	1	1	1	1
F	EVENT COORDINATOR	0	1	1	1	1
F	BANQUET CAPTAIN	1	1	1	1	1
F	BANQUET WAIT STAFF	0	0	1	1	1
P	BANQUET WAIT STAFF	8	5	6	6	6
F	HEAD CHEF	0	1	1	1	1
F	SOUS CHEF	1	1	1	1	1
F	COOK	2	2	2	2	2
P	COOK	1	0	1	1	1
F	KITCHEN STEWARD	3	1	1	1	1
P	KITCHEN STEWARD/DISHWASHER	3	0	1	1	1
S	KITCHEN STAFF	2	2	3	3	3
P	CUSTODIAN	0	1	1	1	1
F	EXEC CHEF/CONF CTR MGR	1	0	0	0	0
P	ASSISTANT BANQUET CAPTAIN	1	0	0	0	0
F	ASSISTANT BANQUET CAPTAIN	0	0	0	1	1
F	ASSISTANT MANAGER EVENT CENTER	1	0	0	0	0
TOTAL POSITIONS		24.0	16.0	21.0	22.0	22.0
FTE		20.0	18.2	13.8	16.7	17.7



DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
PERSONNEL	621,856	736,618	1,073,800	869,980	1,024,100	1,024,100	1,024,100
OPERATIONS & MAINTENANCE	505,874	512,380	512,400	499,818	508,500	508,800	508,800
CAPITAL	187,583	125,052	114,000	216,200	-	-	-

EVENT CENTER

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
110-45000								
111	SALARIES	423,527	507,957	721,600	549,600	673,900	673,900	673,900
112	OVERTIME	8,056	4,315	14,700	4,240	8,900	8,900	8,900
141	OASI (EMPLOYER'S SHARE)	33,159	38,489	56,400	42,070	59,200	59,200	59,200
142	HEALTH INSURANCE	111,116	138,061	226,500	226,500	223,200	223,200	223,200
143	RETIREMENT/PENSION	30,133	31,801	37,900	31,340	38,200	38,200	38,200
145	OTHER INSURANCE	3,065	3,195	4,300	3,630	4,600	4,600	4,600
146	WORKER'S COMPENSATION	12,800	12,800	12,400	12,600	16,100	16,100	16,100
148	EDUCATION & TRAINING	725	-	500	-	300	300	300
190	EMPLOYEE TESTING	134	509	-	260	-	-	-
211	POSTAGE	14	-	100	-	100	100	100
220	PRINTING & DUPLICATION	-	81	200	50	100	100	100
235	PROFESSIONAL ASSOCIATIONS	765	360	500	360	400	400	400
236	ADVERTISING/PROMOTIONS	1,398	-	300	158	300	300	300
238	MARKETING & PUBLIC RELATIONS	1,644	749	500	-	500	800	800
241	UTILITIES	76,707	81,194	82,000	84,570	82,000	82,000	82,000
245	TELEPHONE SERVICES	498	496	500	500	500	500	500
264	REPAIR EVENT CENTER HVAC SYSTEM	13,760	1,170	2,000	2,350	2,000	2,000	2,000
269	REPAIR & MAINTENANCE - OTHER	35,820	29,991	30,000	15,440	30,000	30,000	30,000
290	CONTRACTUAL SERVICES	28,330	20,266	27,500	19,720	23,000	23,000	23,000
310	OFFICE SUPPLIES	1,146	2,089	1,900	620	1,200	1,200	1,200
311	SEASONAL SUPPLIES	1,197	2,516	2,500	1,110	2,000	2,000	2,000
318	LINEN SUPPLIES	16,543	18,574	18,500	17,430	18,500	18,500	18,500
319	PAPER SUPPLIES	12,732	17,482	10,000	19,000	15,000	15,000	15,000
320	OPERATING SUPPLIES	9,530	13,355	7,000	7,000	7,000	7,000	7,000
321	CHEMICAL SUPPLIES	3,175	3,220	4,000	4,410	4,000	4,000	4,000
326	CLOTHING & UNIFORMS	2,069	4,445	3,000	5,320	3,000	3,000	3,000
327	JANITORIAL SUPPLIES	3,182	1,781	3,000	1,320	2,000	2,000	2,000
331	GAS, OIL & FUEL	-	10	300	-	200	200	200
352	FOOD SUPPLIES FOR RESALE	280,021	299,556	300,000	304,030	300,000	300,000	300,000
513	LIABILITY INSURANCE	2,300	2,300	3,600	3,600	2,900	2,900	2,900
798	BANK CARD SERVICE CHARGES	14,085	11,988	14,000	12,170	13,000	13,000	13,000
799	SUNDRY	99	248	500	400	500	500	500
940	TRANSFER TO CAPITAL	187,583	125,052	114,000	216,200	-	-	-
TOTAL EVENT CENTER		1,315,313	1,374,050	1,700,200	1,585,998	1,532,600	1,532,900	1,532,900

TRANSFERS

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
110-50000								
792	TRANSFER TO CAPITAL PROJECTS	11,563,021	9,893,192	5,191,500	6,523,190	4,124,400	4,124,400	4,124,400
796	TRANSFER TO DEBT SERVICE	1,226,092	229,240	2,000	2,000	2,000	2,000	2,000
TOTAL TRANSFERS		12,789,113	10,122,432	5,193,500	6,525,190	4,126,400	4,126,400	4,126,400

DRAFT

STATE STREET AID

<i>DESCRIPTION</i>	<i>2023-2024 ACTUAL</i>	<i>2024-2025 ACTUAL</i>	<i>2025-2026 AMENDED</i>	<i>2025-2026 ESTIMATED</i>	<i>2026-2027 REQUESTED</i>	<i>2026-2027 RECOMMEND</i>	<i>2026-2027 ADOPTED</i>
STATE STREET AID REVENUES	2,019,286	1,919,903	1,947,000	1,957,439	2,050,000	2,220,000	2,220,000
STATE STREET AID EXPENDITURES	1,753,102	1,935,476	2,005,000	1,881,430	1,980,000	2,440,000	2,440,000
OPERATING INCOME (LOSS)	266,184	(15,573)	(58,000)	76,009	70,000	(220,000)	(220,000)
TRANSFER TO CAPITAL	-	40,000	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-
TOTAL STATE STREET AID EXPENDITURES	1,753,102	1,975,476	2,005,000	1,881,430	1,980,000	2,440,000	2,440,000
SURPLUS (DEFICIT)	266,184	(55,573)	(58,000)	76,009	70,000	(220,000)	(220,000)
BEGINNING FUND BALANCE	441,870	708,054	652,481	652,481	728,490	728,490	728,490
ENDING FUND BALANCE	708,054	652,481	594,481	728,490	798,490	508,490	508,490

DRAFT

STATE STREET AID

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
121	REVENUE							
33551	STATE GAS & MOTOR FUEL TAX	1,856,002	1,862,227	1,858,000	1,845,000	1,930,000	2,100,000	2,100,000
33555	STATE STREET CONTRACT MTNC	45,458	25,460	53,000	25,647	53,000	53,000	53,000
33558	STATE REVENUE - TRANSPORTATION MOD.	9,829	23,300	15,000	27,272	27,000	27,000	27,000
36100	INTEREST EARNED - CHECKING	13,811	8,916	11,000	9,520	30,000	30,000	30,000
37199	MISCELLANEOUS REVENUE	94,186	-	10,000	50,000	10,000	10,000	10,000
TOTAL STATE STREET AID REVENUE		2,019,286	1,919,903	1,947,000	1,957,439	2,050,000	2,220,000	2,220,000

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
121-43120								
247	STREET LIGHTING (ELEC/MTNC)	397,529	350,000	410,000	350,480	390,000	390,000	390,000
249	TRAFFIC SIGNALS (REPAIR/MTNC)	26,037	45,031	60,000	56,500	60,000	60,000	60,000
268	REPAIR AND MAINTENANCE ROADS	151,277	250,000	250,000	187,240	250,000	250,000	250,000
342	SIGN PARTS & SUPPLIES	38,542	40,445	35,000	37,210	30,000	30,000	30,000
931	STREET PAVING	1,139,717	1,250,000	1,250,000	1,250,000	1,250,000	1,710,000	1,710,000
940	TRANSFER TO CAPITAL	-	40,000	-	-	-	-	-
TOTAL STATE STREET AID EXPENDITURES		1,753,102	1,975,476	2,005,000	1,881,430	1,980,000	2,440,000	2,440,000

DRUG FUND

DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
DRUG FUND REVENUES	71,689	44,481	70,000	47,093	45,000	45,000	45,000
DRUG FUND EXPENDITURES	30,925	42,792	31,300	39,690	21,800	21,800	21,800
OPERATING INCOME (LOSS)	40,764	1,689	38,700	7,403	23,200	23,200	23,200
TRANSFER TO CAPITAL	-	-	443,700	428,200	21,000	21,000	21,000
TOTAL DRUG FUND EXPENDITURES	30,925	42,792	475,000	467,890	42,800	42,800	42,800
SURPLUS (DEFICIT)	40,764	1,689	(405,000)	(420,797)	2,200	2,200	2,200
BEGINNING FUND BALANCE	500,585	541,349	543,038	543,038	122,241	122,241	122,241
ENDING FUND BALANCE	541,349	543,038	138,038	122,241	124,441	124,441	124,441

DRUG FUND

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
125	REVENUE							
35141	COUNTY TRUSTEE'S OFFICE	21,468	14,572	20,000	14,155	15,000	15,000	15,000
35143	FORFEITURES/SEIZURES	21,362	5,359	20,000	13,752	15,000	15,000	15,000
35147	GRANTS	7,500	-	-	-	-	-	-
36000	MISC. REVENUE	7,701	160	-	3,794	-	-	-
36100	INTEREST ON CHECKING	13,658	12,800	10,000	12,000	10,000	10,000	10,000
37200	SALE OF PROPERTY	-	11,590	20,000	3,392	5,000	5,000	5,000
	TOTAL DRUG REVENUE	71,689	44,481	70,000	47,093	45,000	45,000	45,000

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
125-42121								
112	AGENT'S ADVANCE	7,500	-	10,000	10,000	-	-	-
114	SURVEILLANCE EXPENSE	-	-	-	-	-	-	-
115	TRAINING	4,342	450	4,800	-	4,800	4,800	4,800
118	OPERATIONS	10,648	1,910	4,000	-	-	-	-
269	AUTO - REPAIRS	310	524	500	270	-	-	-
270	AUTO - TOW	3,560	700	2,000	-	3,000	3,000	3,000
289	TRAVEL	1,785	-	-	-	-	-	-
400	DRUG - EQUIPMENT	788	(3,986)	4,000	100	4,000	4,000	4,000
404	K-9 EXPENSE	1,992	43,179	6,000	29,310	10,000	10,000	10,000
799	SUNDRY	-	15	-	10	-	-	-
940	TRANSFER TO CAPITAL	-	-	443,700	428,200	\$21,000	\$21,000	21,000
	TOTAL DRUG FUND EXPENDITURES	30,925	42,792	475,000	467,890	42,800	42,800	42,800

IMPACT FEE

DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
IMPACT FEE REVENUES	5,217,398	4,813,411	4,960,000	4,019,594	4,085,500	4,085,500	4,085,500
IMPACT FEE EXPENDITURES	3,646,564	5,339,428	5,670,050	5,163,620	4,365,450	4,365,450	4,365,450
SURPLUS (DEFICIT)	1,570,834	(526,017)	(710,050)	(1,144,026)	(279,950)	(279,950)	(279,950)
BEGINNING FUND BALANCE	6,332,954	7,903,788	7,377,771	7,377,771	6,233,745	6,233,745	6,233,745
ENDING FUND BALANCE	7,903,788	7,377,771	6,667,721	6,233,745	5,953,795	5,953,795	5,953,795

FUND BALANCE BY FUNCTION

PUBLIC SAFETY	3,359,050	2,517,625	1,643,592	1,507,861	938,407	938,407	938,407
PARKS	1,749,797	1,771,392	2,373,059	2,583,647	2,962,760	2,962,760	2,962,760
ROADS	2,794,941	3,088,754	2,651,070	2,142,237	2,052,628	2,052,628	2,052,628
ENDING FUND BALANCE BY TYPE	7,903,788	7,377,771	6,667,721	6,233,745	5,953,795	5,953,795	5,953,795

IMPACT FEE

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
126	REVENUE							
32012	IMPACT FEES - ROADS	2,905,153	2,480,318	3,000,000	2,100,000	2,131,500	2,131,500	2,131,500
32013	IMPACT FEES - PARKS	1,138,642	1,203,030	750,000	878,212	895,000	895,000	895,000
32014	IMPACT FEES - PUBLIC SAFETY	982,356	938,297	1,050,000	891,382	909,000	909,000	909,000
36000	MISCELLANEOUS REVENUE-ROADS	-	(36)	-	-	-	-	-
36100	INTEREST EARNED	191,247	191,802	160,000	150,000	150,000	150,000	150,000
TOTAL IMPACT FEE REVENUE		5,217,398	4,813,411	4,960,000	4,019,594	4,085,500	4,085,500	4,085,500

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
126								
41700-291	IMPACT FEE STUDY	-	-	70,000	-	-	-	-
42200-750	TRANSFER TO CAP. PROJECTS-PUBLIC SAFETY	471,040	1,818,655	1,935,700	1,935,700	1,513,100	1,513,100	1,513,100
43100-750	TRANSFER TO CAP. PROJECTS-ROADS	907,368	952,821	2,181,000	1,792,070	965,000	965,000	965,000
43100-751	TRANSFER TO DEBT SERVICE FUND-ROADS	1,338,100	1,336,600	1,333,350	1,335,850	1,337,350	1,337,350	1,337,350
44700-750	TRANSFER TO CAP. PROJECTS-PARKS	930,056	1,231,352	150,000	100,000	550,000	550,000	550,000
TOTAL IMPACT FEE EXPENDITURES		3,646,564	5,339,428	5,670,050	5,163,620	4,365,450	4,365,450	4,365,450

PROJECTS FUNDED	
<p>PUBLIC SAFETY TRANSFER INCLUDES: STATION 2 AIRPORT EXPANSION & EXPANSION OF FIRE FLEET</p> <p>PARKS TRANSFER INCLUDES: IMPROVEMENTS TO ROTARY SOCCER PARK</p> <p>ROADS TRANSFER INCLUDES: ROCK SPRINGS / COOKS LANE ROCK SPRINGS ROAD AT OLD NASHVILLE HWY ROCKY FORK / ALMAVILLE ROAD WEAKLEY LANE NEW SIDEWALKS</p>	

STORM WATER

DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
STORM WATER REVENUES	2,110,311	2,189,095	2,121,000	2,284,306	2,172,000	2,882,000	2,882,000
STORM WATER EXPENDITURES	1,808,722	1,809,276	2,184,921	2,051,518	2,311,000	2,310,600	2,310,600
OPERATING INCOME (LOSS)	301,589	379,819	(63,921)	232,788	(139,000)	571,400	571,400
TRANSFER TO CAPITAL	1,336,236	966,898	912,300	710,500	809,000	809,000	809,000
TOTAL STORM WATER EXPENDITURES	3,144,958	2,776,174	3,097,221	2,762,018	3,120,000	3,119,600	3,119,600
SURPLUS (DEFICIT)	(1,034,647)	(587,079)	(976,221)	(477,712)	(948,000)	(237,600)	(237,600)
BEGINNING FUND BALANCE	3,210,946	2,176,299	1,589,220	1,589,220	1,111,508	1,111,508	1,111,508
ENDING FUND BALANCE	2,176,299	1,589,220	612,999	1,111,508	163,508	873,908	873,908

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STORM WATER

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
127	REVENUE							
32012	STORMWATER FEE	1,584,097	1,646,012	1,600,000	1,700,000	1,640,000	2,350,000	2,350,000
32013	CONSOLIDATED STORM WATER	279,686	290,500	286,000	294,292	300,000	300,000	300,000
32015	PERMIT FEE	29,493	73,041	40,000	76,922	71,000	71,000	71,000
33555	STATE STREET CONTRACT MTNC	127,370	122,685	127,000	155,378	112,000	112,000	112,000
36000	MISC. INCOME	-	1,878	-	-	-	-	-
36007	MISC. REVENUE PAYROLL	13	13	-	13	-	-	-
36100	INTEREST INCOME	69,997	34,961	50,000	29,486	30,000	30,000	30,000
36950	BAD DEBT COLLECTION	3	-	-	-	-	-	-
37191	FORFEITED PENALTIES	19,652	20,005	18,000	19,457	19,000	19,000	19,000
37200	SALE OF PROPERTY	-	-	-	8,758	-	-	-
TOTAL STORM WATER REVENUE		2,110,311	2,189,095	2,121,000	2,284,306	2,172,000	2,882,000	2,882,000

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STORM WATER

PURPOSE STATEMENT

THE STORM WATER DEPARTMENT REGULATES AND INSPECTS THE REQUIREMENTS OF THE FEDERAL MUNICIPAL SEPARATE STORM SEWER SYSTEM (MS4) PHASE II PROGRAM. THE DEPARTMENT ALSO WORKS WITH THE STREET DEPARTMENT ON DRAINAGE ISSUES.

MAJOR HIGHLIGHTS

COMPLETED REPAIRS IN VARIOUS LOCATIONS AROUND TOWN TO REMOVE SILT FROM DITCHES AND REPLACE / REPAIR CULVERTS. REMOVED BRUSH, FALLEN TREES, AND BROKEN LIMBS DURING MULTIPLE STORM EVENTS. REPAIRED SINKHOLES IN MULTIPLE LOCATIONS. HAULED OVER 70 TONS OF STREET SWEEPINGS TO THE LANDFILL.

PERFORMANCE MEASURES

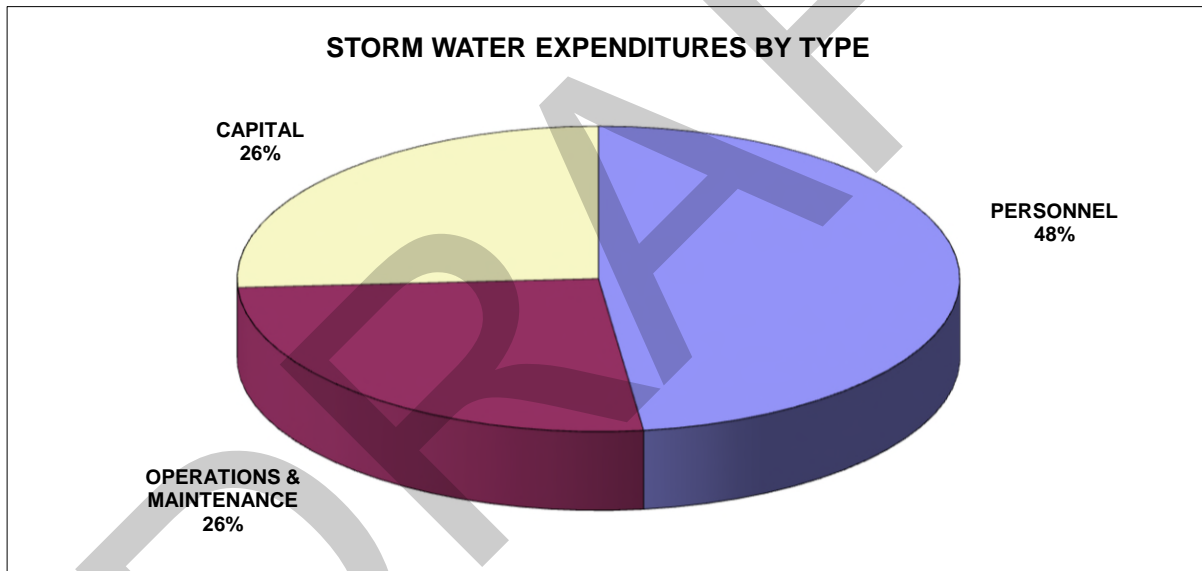
	Calendar Year				
	2021	2022	2023	2024	2025
EFFICIENCY					
WORK ORDERS COMPLETED WITHIN ONE WEEK	80%	78%	79%	80%	79%
WORK ORDERS COMPLETED WITHIN TWO WEEKS	83%	80%	82%	84%	85%
WORK ORDERS COMPLETED WITHIN THREE WEEKS	92%	91%	92%	92%	91%
WORK ORDERS COMPLETED WITHIN FOUR WEEKS	97%	95%	96%	96%	95%
SERVICE QUALITY					
CITIZEN GENERATED WORK ORDERS - 24 HRS	91%	91%	92%	92%	92%
CITIZEN GENERATED WORK ORDERS - 48 HRS	93%	92%	94%	93%	94%
CITIZEN GENERATED WORK ORDERS - 1 WEEK	95%	95%	96%	96%	97%
CITIZEN GENERATED WORK ORDERS - 1 MONTH	99%	98%	99%	99%	99%

WORKLOAD INDICATOR

	Calendar Year				
	2021	2022	2023	2024	2025
WORK ORDERS PROCESSED	110	112	134	124	138
GREASE TRAPS INSPECTED MONTHLY	132	134	135	142	124
AVG. # ONGOING PROJECTS UNDER INSPECTION	75	77	79	82	83
DETENTION POND INSPECTIONS	323	326	332	334	422
MILES OF STREAMS INSPECTED	32	32	32	32	32
DISCHARGE SITES LOCATED	472	479	482	487	488
GRADING PERMITS ISSUED	53	43	33	40	44
NUMBER OF ILLICIT DISCHARGES	3	4	7	7	4
AS-BUILT INSPECTIONS	17	16	37	41	17
					N/A - NOT AVAILABLE

STORM WATER

PERSONNEL		Fiscal Year				
STATUS POSITION	22-23	23-24	24-25	25-26	26-27	
F PUBLIC WORKS SUPERINTENDENT	0.5	0.5	0.5	0.5	0.5	
F STREETS SUPERVISOR	0.5	0.5	0.5	0.5	0.5	
F ADMINISTRATIVE ASSISTANT	1	1	1	1	1	
F CONSTRUCTION INSPECTOR	1	1	1	1	1	
F STORMWATER COORDINATOR	1	1	1	1	1	
F ENVIRONMENTAL TECH	1	1	1	1	1	
F HEAVY EQUIPMENT OPERATOR	3	3	3	3	3	
F EQUIPMENT OPERATOR	0	0	0	0	0	
F LIGHT EQUIPMENT OPERATOR	5.5	7	7	7	7	
F UTILITY WORKER	1.5	0	0	0	0	
S GIS INTERN	2	2	2	2	2	
F LEAD EQUIPMENT OPERATOR	0	0	0	0	0	
TOTAL POSITIONS	17.0	17.0	17.0	17.0	17.0	
FTE	16.0	16.0	17.0	17.0	16.0	



DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
PERSONNEL	1,171,064	1,182,928	1,472,600	1,362,590	1,497,700	1,497,700	1,497,700
OPERATIONS & MAINTENANCE	637,658	626,348	712,321	688,928	813,300	812,900	812,900
CAPITAL	1,336,236	966,898	912,300	710,500	809,000	809,000	809,000

STORM WATER

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
127-43900								
111	SALARIES	776,689	755,303	913,000	824,500	935,700	935,700	935,700
112	OVERTIME	31,761	44,372	34,300	41,510	34,800	34,800	34,800
141	OASI (EMPLOYER'S SHARE)	59,659	59,698	72,600	63,010	74,300	74,300	74,300
142	HEALTH INSURANCE	241,834	260,960	367,200	367,200	360,500	360,500	360,500
143	RETIREMENT/PENSION	44,593	45,490	61,100	45,940	64,700	64,700	64,700
145	OTHER INSURANCE	5,328	4,805	7,100	5,620	7,300	7,300	7,300
146	WORKER'S COMPENSATION	11,200	12,300	17,300	14,810	20,400	20,400	20,400
149	EDUCATION & TRAINING	1,550	2,316	3,000	3,000	1,500	1,500	1,500
190	EMPLOYMENT TESTING	226	1,712	500	-	-	-	-
211	POSTAGE	67	165	100	330	400	200	200
235	PROFESSIONAL ASSOCIATIONS	4,185	6,060	4,500	5,910	4,500	4,500	4,500
236	PUBLIC PROMOTIONS	10,977	12,073	11,000	5,720	11,000	11,000	11,000
237	ADVERTISING/LEGAL	-	-	-	7	-	-	-
245	TELEPHONE SERVICES	1,711	2,597	2,000	1,970	1,700	1,700	1,700
253	AUDIT SERVICES	1,027	1,042	-	1,040	1,100	1,100	1,100
254	ENGINEERING	973	-	-	-	-	-	-
261	REPAIR & MAINTENANCE - VEHICLES	4,941	23,263	10,000	11,180	5,000	5,000	5,000
269	REPAIR & MAINTENANCE - OTHER	115,445	73,554	100,000	115,550	105,000	105,000	105,000
290	CONTRACTUAL SERVICES	146,147	135,455	170,000	150,750	200,000	200,000	200,000
320	OPERATING SUPPLIES	2,548	5,756	3,000	1,800	3,500	3,500	3,500
326	CLOTHING & UNIFORMS	7,956	7,684	8,000	7,500	8,000	8,000	8,000
331	GAS, OIL & FUEL	51,515	35,263	50,000	33,200	40,000	40,000	40,000
341	TOOLS	3,379	4,257	3,500	4,590	4,500	4,500	4,500
512	VEHICLE INSURANCE	10,300	10,300	14,400	14,400	18,200	18,200	18,200
513	LIABILITY INSURANCE	5,300	5,300	18,200	18,200	17,700	17,700	17,700
593	SUPPORT SERVICES/GENERAL FUND	256,873	294,541	312,621	312,621	389,500	389,500	389,500
799	SUNDRY	778	4,825	1,500	820	1,700	1,500	1,500
825	BAD DEBT	11,760	185	-	340	-	-	-
940	TRANSFER TO CAPITAL	1,336,236	966,898	912,300	710,500	809,000	809,000	809,000
TOTAL STORM WATER		3,144,958	2,776,174	3,097,221	2,762,018	3,120,000	3,119,600	3,119,600

INSURANCE FUND

<i>DESCRIPTION</i>	<i>2023-2024 ACTUAL</i>	<i>2024-2025 ACTUAL</i>	<i>2025-2026 AMENDED</i>	<i>2025-2026 ESTIMATED</i>	<i>2026-2027 REQUESTED</i>	<i>2026-2027 RECOMMEND</i>	<i>2026-2027 ADOPTED</i>
INSURANCE FUND REVENUES	12,304,856	14,170,932	16,577,500	16,903,000	15,905,100	15,905,100	15,905,100
INSURANCE FUND EXPENSES	13,594,991	14,985,243	16,189,500	15,309,300	15,691,600	15,691,600	15,691,600
SURPLUS (DEFICIT)	(1,290,135)	(814,311)	388,000	1,593,700	213,500	213,500	213,500
BEGINNING NET ASSETS	3,834,422	2,544,287	1,729,976	1,729,976	3,323,676	3,323,676	3,323,676
ENDING NET ASSETS	2,544,287	1,729,976	2,117,976	3,323,676	3,537,176	3,537,176	3,537,176

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INSURANCE FUND

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
129	REVENUE							
34500	INSURANCE PREMIUMS RECEIVED	9,225,080	9,945,072	12,150,000	12,150,000	12,100,000	12,100,000	12,100,000
34501	MEDICAL/CHILD CARE REIMB.	73,058	80,141	70,000	65,000	70,000	70,000	70,000
34502	CASUALTY PREMIUMS RECEIVED	1,834,700	1,900,000	2,800,000	2,800,000	2,400,100	2,400,100	2,400,100
36100	INTEREST	97,665	57,666	42,500	45,000	40,000	40,000	40,000
36350	INS REIMBURSEMENTS-MEDICAL	102,618	125,623	140,000	195,000	140,000	140,000	140,000
36351	OTHER REVENUE	471,752	681,679	700,000	550,000	500,000	500,000	500,000
36352	STOP LOSS REIMBURSEMENTS	478,624	739,026	650,000	941,000	650,000	650,000	650,000
36353	INS REIMBURSEMENTS-PROP & CAS	-	636,221	-	152,000	-	-	-
37199	MISCELLANEOUS REVENUE	21,359	5,504	25,000	5,000	5,000	5,000	5,000
TOTAL INSURANCE REVENUES		12,304,856	14,170,932	16,577,500	16,903,000	15,905,100	15,905,100	15,905,100

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
129-41000								
150	EMPLOYEE CLAIMS PAID	8,590,890	9,757,380	10,000,000	9,706,500	10,000,000	10,000,000	10,000,000
151	MEDICAL/CHILD CARE CLAIMS PAID	66,463	80,326	70,000	65,900	70,000	70,000	70,000
152	INS STOP LOSS & THIRD PARTY ADM	1,824,909	2,055,644	2,200,000	2,075,400	2,100,000	2,100,000	2,100,000
153	RETIRED EMPLOYEE INSURANCE - OPEB	3,215	15,583	18,700	600	20,000	20,000	20,000
154	LIFE INSURANCE PREMIUMS	63,665	67,095	69,500	66,000	70,000	70,000	70,000
155	CASUALTY & WC CLAIMS	1,777,880	1,498,827	1,200,000	1,036,000	1,200,000	1,200,000	1,200,000
156	CASUALTY & WC PREMIUMS	573,462	573,462	1,600,000	1,395,000	1,200,100	1,200,100	1,200,100
157	HEALTH SAVINGS ACCOUNT	593,142	715,667	800,000	745,200	800,000	800,000	800,000
158	HEALTH CARE ACT REFORM FEES	3,132	3,481	3,800	3,900	4,000	4,000	4,000
290	CONTRACTUAL SERVICES	42,665	154,412	155,000	144,500	155,000	155,000	155,000
793	INCENTIVE PROGRAM	55,568	63,366	72,500	70,300	72,500	72,500	72,500
TOTAL INSURANCE EXPENSES		13,594,991	14,985,243	16,189,500	15,309,300	15,691,600	15,691,600	15,691,600

DEBT SERVICE

DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
DEBT SERVICE FUND REVENUES	2,607,245	2,608,730	1,607,551	1,469,657	1,469,657	1,475,450	1,475,450	1,475,450
DEBT SERVICE FUND EXPENSES	2,698,613	2,698,712	1,703,353	1,469,657	1,698,197	1,475,450	1,475,450	1,475,450
SURPLUS (DEFICIT)	(91,368)	(89,982)	(95,802)	-	(228,540)	-	-	-
BEGINNING FUND BALANCE	1,291,978	1,200,610	1,110,628	1,014,826	1,014,826	786,286	786,286	786,286
ENDING FUND BALANCE	1,200,610	1,110,628	1,014,826	1,014,826	786,286	786,286	786,286	786,286

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DEBT SERVICE

ACCT	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
211	REVENUE								
34720	TRANSFER FROM IMPACT FEE FUND	1,016,425	1,338,100	1,336,600	1,333,350	1,333,350	1,337,350	1,337,350	1,337,350
34730	TRANSFER FROM GENERAL	1,543,582	1,226,092	229,240	2,000	2,000	2,000	2,000	2,000
36106	INTEREST INCOME - AIRPORT AUTH NOTE	47,238	44,538	41,711	39,307	39,307	36,100	36,100	36,100
36107	PRINCIPAL INCOME - AIRPORT AUTH NOTE	-	-	-	95,000	95,000	100,000	100,000	100,000
	TOTAL DEBT SERVICE REVENUE	2,607,245	2,608,730	1,607,551	1,469,657	1,469,657	1,475,450	1,475,450	1,475,450

ACCT	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
211									
41991-175	ADMINISTRATIVE FEES	1,660	1,959	700	2,000	2,000	2,000	2,000	2,000
41991-648	PRINCIPAL 2014A 800 TRUNK BOND ISSUE	250,000	260,000	-	-	-	-	-	-
41991-649	INTEREST 2014A 800 TRUNK BOND ISSUE	20,400	10,400	-	-	-	-	-	-
41991-654	PRINCIPAL 2014B AIRPORT AUTH BOND	90,000	90,000	95,000	95,000	95,000	100,000	100,000	100,000
41991-655	INTEREST 2014B AIRPORT AUTH BOND	47,913	45,213	42,513	39,307	39,307	36,100	36,100	36,100
41991-660	PRINCIPAL - 2017 REFUNDING BOND	655,000	690,000	-	-	-	-	-	-
41991-661	INTEREST - 2017 REFUNDING BOND	67,250	34,500	-	-	-	-	-	-
41991-662	PRINCIPAL - 2019 BOND ISSUE	695,000	730,000	765,000	800,000	800,000	820,000	820,000	820,000
41991-663	INTEREST - 2019 BOND ISSUE	642,850	608,100	571,600	533,350	533,350	517,350	517,350	517,350
41991-664	PRINCIPAL - 2022 CAPITAL OUTLAY NOTE-DELL	228,540	226,266	227,400	-	226,266	-	-	-
41991-665	INTEREST - 2022 CAPITAL OUTLAY NOTE-DELL	-	2,274	1,140	-	2,274	-	-	-
	TOTAL DEBT SERVICE	2,698,613	2,698,712	1,703,353	1,469,657	1,698,197	1,475,450	1,475,450	1,475,450

CAPITAL PROJECTS

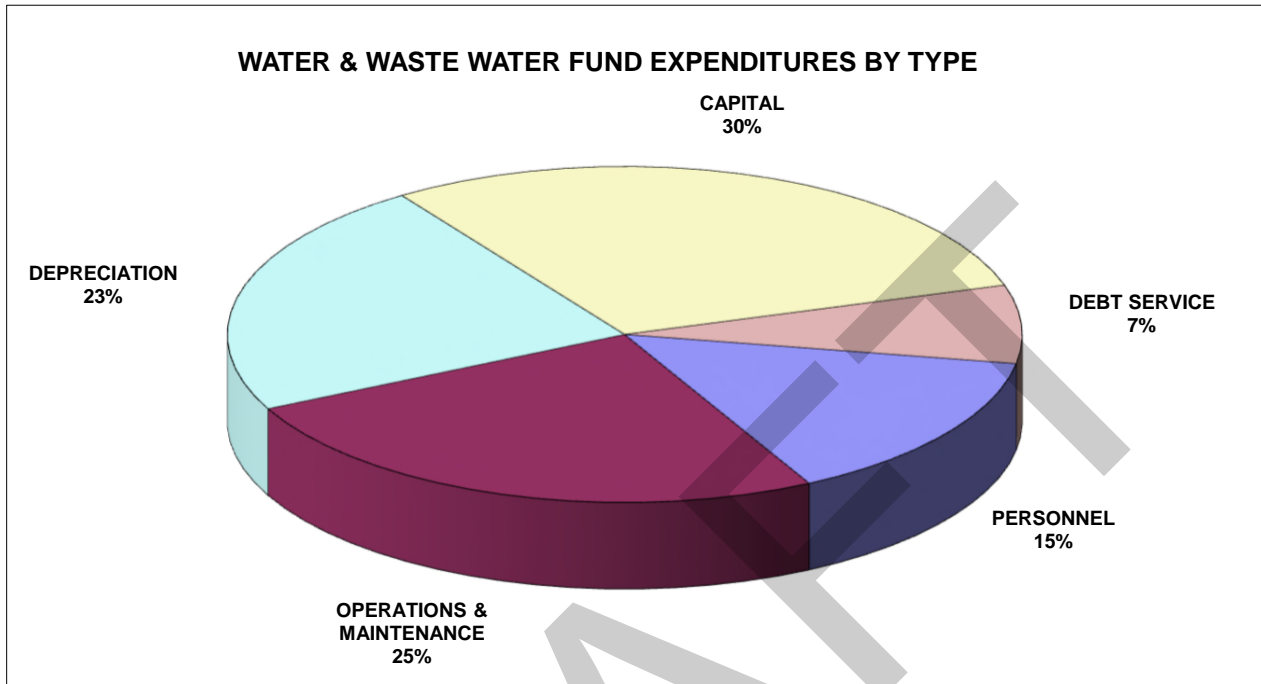
ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
320	REVENUE							
32005	CONTRIBUTION-OTHER GOVERNMENTS	-	269,440	112,500	-	26,800	26,800	26,800
32006	CONTRIBUTION -SPORTS LEAGUE	7,000	14,026	-	-	-	-	-
32007	PRIVATE GRANT	46,898	308,660	-	-	-	-	-
32008	STATE AND FEDERAL GRANTS - IT	-	32,105	15,000	-	-	-	-
32010	POLICE GRANT REVENUE	201,098	77,846	-	53,000	34,300	34,300	34,300
32011	TDOT GRANT REVENUE	258,886	1,470,960	3,544,000	3,269,130	2,650,200	2,650,200	2,650,200
32014	FIRE GRANT REVENUE	39,540	-	-	-	-	-	-
33197	IT GRANTS	-	-	43,500	43,500	57,000	57,000	57,000
33198	PARKS GRANTS	20,000	80,000	-	-	-	-	-
34720	TRANSFER FROM IMPACT FEE	2,308,465	4,002,828	4,301,700	3,827,770	3,028,100	3,028,100	3,028,100
34730	TRANSFER FROM GENERAL FUND	11,563,020	9,893,194	5,191,500	6,523,190	4,124,400	4,124,400	4,124,400
34770	TRANSFER FROM STORM WATER	1,336,236	966,898	912,300	710,500	809,000	809,000	809,000
34780	TRANSFER FROM STATE STREET AID	-	40,000	-	-	-	-	-
34790	TRANSFER FROM DRUG FUND	-	-	443,700	428,200	21,000	21,000	21,000
36100	INTEREST INCOME	495,036	420,601	400,000	-	400,000	400,000	400,000
36911	AMERICAN RESCUR PLAN ACT - INTERES	150,372	2,242	-	-	-	-	-
37199	MISCELLANEOUS REVENUE	(13,564)	227,536	-	-	-	-	-
36900	OTHER FINANCING	5,179,302	-	-	-	-	-	-
	TOTAL REVENUES	21,592,289	17,806,336	14,964,200	14,855,290	11,150,800	11,150,800	11,150,800
41210	JUDICIAL/COURTS	33,308	-	225,000	228,600	49,000	49,000	49,000
41250	PROBATION	-	-	60,000	47,700	-	-	-
41640	INFORMATION SERVICES	208,904	647,575	1,027,000	751,700	1,022,400	1,022,400	1,022,400
41700	PLANNING & CODES	32,712	225,513	283,500	179,100	405,400	405,400	405,400
41720	PUBLIC WORKS	268,833	82,983	131,400	85,700	134,200	134,200	134,200
41800	BUILDING & GROUNDS	177,059	124,671	147,200	159,000	91,500	91,500	91,500
41990	ADMINISTRATION	149,446	20,591	146,200	201,200	-	-	-
41991	FINANCE	5,143	19,420	-	-	-	-	-
41992	TREASURER	-	2,772	-	-	-	-	-
41993	HUMAN RESOURCES	3,051	-	-	50,000	-	-	-
42100	POLICE	1,485,919	1,634,016	1,345,500	1,496,900	2,006,300	2,006,300	2,006,300
42200	FIRE	8,675,996	5,992,043	4,391,100	4,354,900	4,047,000	4,047,000	4,047,000
43100	STREET	8,200,377	9,381,548	11,565,300	8,685,300	6,789,000	6,789,000	6,789,000
43170	VEHICLE MAINTENANCE	-	83,910	-	-	10,000	10,000	10,000
43900	STORM WATER	1,336,236	977,322	912,300	710,500	809,000	809,000	809,000
44450	GOLF COURSE	45,508	88,879	114,100	125,000	297,700	297,700	297,700
44700	PARKS	2,812,693	3,468,849	6,721,900	1,548,600	4,513,600	4,513,600	4,513,600
45000	EVENT CENTER	187,583	125,052	114,000	216,200	-	-	-
	TOTAL EXPENSES	23,622,768	22,875,144	27,184,500	18,840,400	20,175,100	20,175,100	20,175,100
	SURPLUS (DEFICIT)	(2,030,479)	(5,068,808)	(12,220,300)	(3,985,110)	(9,024,300)	(9,024,300)	(9,024,300)
	BEGINNING FUND BALANCE	40,704,249	38,673,770	33,604,962	33,604,962	29,619,852	29,619,852	29,619,852
	ENDING FUND BALANCE	38,673,770	33,604,962	21,384,662	29,619,852	20,595,552	20,595,552	20,595,552

FOR DETAIL OF CAPITAL PROJECTS SEE CAPITAL IMPROVEMENTS PLAN SECTION

WATER & WASTE WATER SUMMARY

DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
WATER SERVICES	12,701,741	13,728,426	14,359,400	13,695,770	15,103,500	14,111,500	14,111,500
SEWER SERVICES	13,600,268	15,043,573	15,696,200	16,087,492	16,591,800	16,591,800	16,591,800
FORFEITED PENALTIES	402,808	470,904	364,500	476,517	415,000	415,000	415,000
LESS: BAD DEBT (EXPENSE)	(67,387)	(50,372)	-	(51,050)	-	-	-
OTHER	93,860	48,767	45,200	47,520	25,200	25,200	25,200
TOTAL OPERATING REVENUE	26,731,290	29,241,298	30,465,300	30,256,249	32,135,500	31,143,500	31,143,500
WATER PLANT							
PERSONNEL	1,747,195	1,867,128	2,360,300	2,120,520	2,332,500	2,332,500	2,332,500
OPERATIONS & MAINTENANCE	4,729,474	4,439,478	5,384,800	4,587,210	5,036,300	5,036,300	5,036,300
DEPRECIATION	4,827,641	4,781,514	4,800,000	4,800,000	4,800,000	4,800,000	4,800,000
WASTE WATER PLANT							
PERSONNEL	1,640,374	1,663,922	1,938,200	1,833,280	2,099,100	2,099,100	2,099,100
OPERATIONS & MAINTENANCE	2,894,878	3,684,099	3,190,300	3,143,130	3,129,300	3,129,300	3,129,300
DEPRECIATION	5,401,267	6,752,272	6,300,000	6,300,000	6,300,000	6,300,000	6,300,000
WATER & WASTE WATER MAINTENANCE							
PERSONNEL	1,290,342	1,720,888	2,453,800	2,187,580	2,648,500	2,648,500	2,648,500
OPERATIONS & MAINTENANCE	2,554,193	2,823,336	3,115,262	3,418,352	3,555,600	3,555,600	3,555,600
TOTAL OPERATING EXPENSES	25,085,364	27,732,637	29,542,662	28,390,072	29,901,300	29,901,300	29,901,300
OPERATING INCOME (LOSS)	1,645,926	1,508,661	922,638	1,866,177	2,234,200	1,242,200	1,242,200
INTEREST INCOME	975,173	753,542	817,000	859,439	700,000	700,000	700,000
INTEREST (EXPENSE)	(718,296)	(714,862)	(625,287)	(625,317)	(625,887)	(625,887)	(625,887)
GRANT REVENUE	-	2,043,413	1,809,000	-	-	-	-
GAIN (LOSS) ON SALE OF CAPITAL ASSETS	29,161	1,924	20,000	-	10,000	10,000	10,000
NON OPERATING REVENUES / (EXPENSES)	286,038	2,084,017	2,020,713	234,122	84,113	84,113	84,113
INCOME BEFORE CONTRIBUTIONS & TRANSFERS	1,931,964	3,592,678	2,943,351	2,100,299	2,318,313	1,326,313	1,326,313
KEY INDICATORS							
SRL LOAN FORGIVENESS	-	-	-	-	-	-	-
CAPITAL CONTRIBUTIONS-TAP FEES	4,528,578	4,459,334	5,621,400	4,185,935	5,285,600	5,285,600	5,285,600
NON CASH CONTRIBUTIONS FROM DEVELOPERS	18,630,570	12,273,035	9,000,000	7,500,000	15,000,000	15,000,000	15,000,000
TRANSFERS OUT-IN LIEU OF TAX	(565,973)	(628,135)	(596,631)	(596,631)	(633,300)	(633,300)	(633,300)
CHANGE IN NET POSITION	24,525,139	19,696,912	16,968,120	13,189,603	21,970,613	20,978,613	20,978,613
BEGINNING NET POSITION	204,997,916	229,523,055	249,219,967	249,219,967	262,409,570	262,409,570	262,409,570
ENDING NET POSITION	229,523,055	249,219,967	266,188,087	262,409,570	284,380,183	283,388,183	283,388,183

WATER & WASTE WATER SUMMARY



DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
PERSONNEL	4,677,911	5,251,938	6,752,300	6,141,380	7,080,100	7,080,100	7,080,100
OPERATIONS & MAINTENANCE	10,811,930	11,625,445	12,286,993	11,796,403	12,355,100	12,355,100	12,355,100
DEPRECIATION	10,228,908	11,533,786	11,100,000	11,100,000	11,100,000	11,100,000	11,100,000
CAPITAL	-	-	7,403,300	8,793,800	14,476,400	14,476,400	14,476,400
DEBT SERVICE	718,271	714,837	3,661,970	3,661,970	3,661,970	3,661,970	3,661,970

WATER & WASTE WATER REVENUE

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
413	REVENUE							
36001	SURPLUS SALES	29,161	1,924	20,000	-	10,000	10,000	10,000
36007	MISC REVENUE PAYROLL	75	125	200	150	200	200	200
36100	INTEREST EARNED - CHECKING	975,140	753,542	815,000	850,000	700,000	700,000	700,000
36110	INTEREST INCOME	33	-	2,000	-	-	-	-
36215	STEWARTS CREEK GRAVITY LINE INT	-	9,538	-	9,439	-	-	-
36900	FINANCING SOURCES	-	-	-	-	4,000,000	4,000,000	4,000,000
36910	AMERICAN RESCUE PLAN	-	2,043,413	1,809,000	-	-	-	-
36950	BAD DEBT COLLECTION	4	-	1,000	-	-	-	-
37110	METERED WATER SALES	12,528,669	13,620,664	14,237,400	13,600,000	15,000,000	14,008,000	14,008,000
37111	CONSOLIDATED SEWER	1,477,661	1,850,299	1,918,900	1,900,000	2,036,000	2,036,000	2,036,000
37119	OTHER METERED WATER SALES	32,340	34,137	32,500	34,290	32,500	32,500	32,500
37121	TREATMENT/SURCHARGE	100,059	7,467	80,000	1,706	80,000	80,000	80,000
37122	INDUSTRIAL MONITORING	53,764	53,764	51,000	52,781	53,800	53,800	53,800
37124	INDUSTRIAL PENALTIES	86,500	17,000	41,000	-	20,000	20,000	20,000
37190	LAB ANALYSIS - WATER & SEWER	-	160	-	160	-	-	-
37191	FORFEITED PENALTIES	402,808	470,904	364,500	476,517	415,000	415,000	415,000
37195	INSTALLATION CHARGES	108,460	112,930	96,000	122,640	102,000	102,000	102,000
37196	WATER TAP FEES <i>(IN EXCESS OF COST)</i>	683,055	1,057,740	1,021,400	785,935	851,000	851,000	851,000
37199	MISCELLANEOUS	93,785	48,642	45,000	47,370	25,000	25,000	25,000
37200	CONTRIBUTED LINES	18,630,570	12,273,035	9,000,000	7,500,000	15,000,000	15,000,000	15,000,000
37210	WASTE WATER SERVICE CHARGE	11,773,353	12,897,490	13,440,800	13,900,000	14,187,000	14,187,000	14,187,000
37211	CITY OF LAVERGNE SEWER	57,326	94,271	72,000	81,188	102,500	102,500	102,500
37215	WASTE WATER REUSE SALES	62,199	66,782	63,000	77,312	64,500	64,500	64,500
37220	WASTE WATER INSPECTION FEES	21,674	17,035	22,000	13,185	17,000	17,000	17,000
37296	WASTE WATER TAP FEES	3,845,523	3,401,594	4,600,000	3,400,000	4,434,600	4,434,600	4,434,600
TOTAL REVENUE		50,962,159	48,832,456	47,732,700	42,852,673	57,131,100	56,139,100	56,139,100

WATER TREATMENT PLANT

PURPOSE STATEMENT

THE WATER TREATMENT PLANT PRODUCES THE HIGHEST QUALITY OF WATER POSSIBLE AT THE MOST REASONABLE PRICE FOR ITS CUSTOMERS. THE GOAL IS TO OPERATE THE PLANT AT THE MINIMUM COST NEEDED TO PRODUCE WATER AND MEET OR EXCEED STATE AND EPA GUIDELINES.

MAJOR HIGHLIGHTS

MASON TUCKER BOOSTER STATION UPGRADE CONTINUES AND INCLUDES THE USE OF THE HILLTOP BOOSTER STATION TO INCREASE EFFICIENCY IN THE DISTRIBUTION SYSTEM. IMPROVEMENTS WERE COMPLETED IN THE REPLACEMENT OF ONE DECANT STATION VFD, ONE RAW WATER PUMP STATION VFD, AND REFURBISHING OF THE AUTOMATIC TRANSFER SWITCH FOR EMERGENCY BACKUP POWER AT THE MASON TUCKER BOOSTER STATION. ONE MEMBRANE FEED PUMP/MOTOR COMBINATION WAS REWORKED TO MAINTAIN EFFICIENCY AND RELIABILITY IN THE TREATMENT PROCESS.

PERFORMANCE MEASURES

	Fiscal Year				
	2021	2022	2023	2024	2025
EFFICIENCY					
COST PER 1,000 GALLONS*	\$2.53	\$2.84	\$3.01	\$3.05	\$3.27
SERVICE QUALITY					
TASTE AND ODOR COMPLAINTS	4	1	2	10	6

* Includes half of the Water Sewer Maintenance Costs. All Performance Measures based on fiscal year data.

WORKLOAD INDICATOR

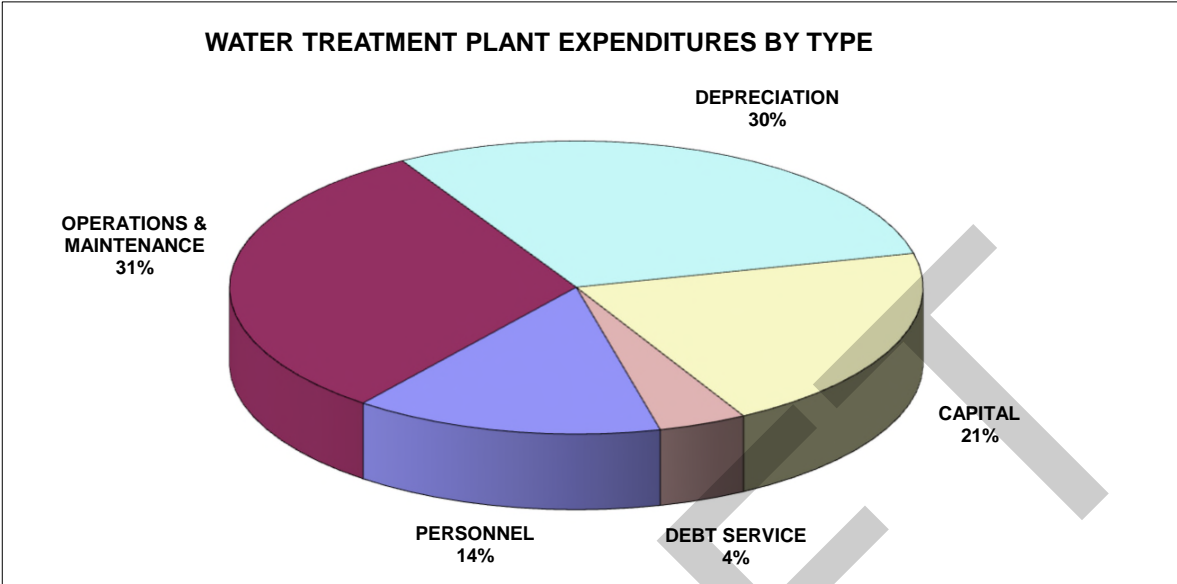
	Fiscal Year				
	2021	2022	2023	2024	2025
RAW WATER TREATED/MONTH (000,000)	4,268.3	4,167.2	4,275.0	4,536.6	4,220.7

* All Workload Indicators are based on fiscal year data.

PERSONNEL

STATUS POSITION	Fiscal Year				
	22-23	23-24	24-25	25-26	26-27
F WTP MANAGER	1	1	1	1	1
F ASSISTANT MANAGER WTP	1	1	1	1	1
F OFFICE COORDINATOR	1	1	1	1	1
F LABORATORY SUPERVISOR	1	1	1	1	1
F LABORATORY ANALYST	1	2	2	2	2
F LABORATORY TECHNICIAN	1	0	0	0	0
F MAINTENANCE SUPERVISOR	1	1	1	1	1
F MAINTENANCE TECHNICIAN (I & II)	3	3	3	3	3
F WTP LEAD OPERATOR	2	2	2	2	2
F WTP OPERATOR (I - IV)	6	6	6	8	8
P WTP OPERATOR II	0	0	0	0	0
TOTAL POSITIONS	18.0	18.0	18.0	20.0	20.0
FTE	18.0	18.0	18.0	18.0	20.0

WATER TREATMENT PLANT



<i>DESCRIPTION</i>	<i>2023-2024 ACTUAL</i>	<i>2024-2025 ACTUAL</i>	<i>2025-2026 AMENDED</i>	<i>2025-2026 ESTIMATED</i>	<i>2026-2027 REQUESTED</i>	<i>2026-2027 RECOMMEND</i>	<i>2026-2027 ADOPTED</i>
PERSONNEL	1,747,195	1,867,128	2,360,300	2,120,520	2,332,500	2,332,500	2,332,500
OPERATIONS & MAINTENANCE	4,729,474	4,439,478	5,384,800	4,587,210	5,036,300	5,036,300	5,036,300
DEPRECIATION	4,827,641	4,781,514	4,800,000	4,800,000	4,800,000	4,800,000	4,800,000
CAPITAL	-	-	2,509,400	2,511,400	3,354,000	3,354,000	3,354,000
DEBT SERVICE	153,192	99,905	665,433	665,433	665,433	665,433	665,433

WATER TREATMENT PLANT

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
413-52100								
111	SALARIES	1,133,529	1,310,397	1,502,200	1,348,330	1,547,800	1,547,800	1,547,800
112	OVERTIME	62,386	40,799	63,800	60,350	65,700	65,700	65,700
118	COMPENSATED ABSENCES	1,431	-	1,500	-	-	-	-
141	OASI (EMPLOYER'S SHARE)	88,594	100,277	120,000	105,150	123,600	123,600	123,600
142	HEALTH INSURANCE	290,027	301,605	467,900	467,900	420,700	420,700	420,700
143	RETIREMENT/PENSION	146,382	86,213	116,900	81,710	107,600	107,600	107,600
145	OTHER INSURANCE	8,246	9,237	11,800	9,680	12,300	12,300	12,300
146	WORKER'S COMPENSATION	16,600	18,600	76,200	47,400	54,800	54,800	54,800
148	EMPLOYEE EDUCATION & TRAINING	5,555	11,674	11,500	7,670	11,000	11,000	11,000
175	ADMINISTRATIVE FEES/BONDS	20	-	600	-	600	600	600
190	EMPLOYMENT TESTING	811	3,244	-	4,920	1,000	1,000	1,000
191	IMMUNIZATION	-	-	400	-	300	300	300
200	STATE FEES	27,172	27,712	30,000	29,440	30,000	30,000	30,000
211	POSTAGE	82	1,733	200	1,670	400	400	400
220	PRINTING & DUPLICATION	1,909	670	800	-	900	900	900
235	PROFESSIONAL ASSOCIATIONS	2,440	3,161	3,400	3,170	3,400	3,400	3,400
236	ADVERTISING/PROMOTION	-	-	300	-	300	300	300
237	ADVERTISING/LEGAL	158	425	200	-	200	200	200
241	UTILITY SERVICES	1,337,247	1,316,565	1,450,000	1,249,000	1,390,500	1,390,500	1,390,500
245	TELEPHONE SERVICES	3,413	3,258	4,300	3,330	4,300	4,300	4,300
254	ARCHITECTURAL/ENGINEERING	-	-	500	8,500	200	200	200
261	REPAIR & MAINTENANCE/VEHICLES	2,557	1,563	2,000	1,290	2,500	2,500	2,500
263	REPAIR & MAINTENANCE/ WATER TANK	33,001	35,514	36,500	20,630	29,500	29,500	29,500
269	OTHER REPAIR & MAINTENANCE	535,112	149,422	250,000	162,000	200,000	200,000	200,000
289	TRAVEL	2,067	3,808	4,900	4,900	7,400	7,400	7,400
290	CONTRACTUAL SERVICES	586,219	615,794	800,000	986,230	859,300	859,300	859,300
320	OPERATING SUPPLIES	10,974	21,021	30,000	7,950	26,000	26,000	26,000
321	CHEMICAL SUPPLIES	1,940,624	2,018,032	2,366,000	1,725,560	2,100,000	2,100,000	2,100,000
322	LAB SUPPLIES	88,466	95,246	87,000	75,880	90,000	90,000	90,000
323	SAFETY SUPPLIES	11,381	3,954	3,400	3,290	3,400	3,400	3,400
324	ADMINISTRATION SUPPLIES	2,697	2,084	2,700	3,030	2,500	2,500	2,500
325	MAINTENANCE SUPPLIES	665	1,476	1,000	1,520	1,000	1,000	1,000
326	CLOTHING AND UNIFORMS	13,386	12,563	14,500	14,430	14,500	14,500	14,500
327	JANITORIAL SUPPLIES	1,796	1,312	1,700	1,170	1,700	1,700	1,700
331	GAS, OIL & FUEL	21,874	6,899	23,000	12,820	23,000	23,000	23,000
511	BUILDING INSURANCE	82,100	84,100	218,200	218,200	194,400	194,400	194,400
512	VEHICLE INSURANCE	4,000	4,000	5,200	5,200	7,800	7,800	7,800
513	LIABILITY INSURANCE	12,700	12,700	35,000	35,000	28,200	28,200	28,200
540	DEPRECIATION	4,827,641	4,781,514	4,800,000	4,800,000	4,800,000	4,800,000	4,800,000
630	DEBT SERVICE - PRINCIPAL	-	-	590,232	590,232	590,232	590,232	590,232
638	INTEREST - SRFL 2015 A	660	612	576	576	576	576	576
639	INTEREST - 2017 REFUNDING BOND	117,717	44,861	22,929	22,929	22,929	22,929	22,929
640	INTEREST - SRFL 246 & 246-01	34,815	54,432	51,696	51,696	51,696	51,696	51,696
799	SUNDRY	1,048	1,548	1,500	410	2,000	2,000	2,000
940	PURCHASE OF CAPITAL ASSETS	-	-	2,509,400	2,511,400	\$3,354,000	3,354,000	3,354,000
TOTAL WATER TREATMENT PLANT		11,457,502	11,188,025	15,719,933	14,684,563	16,188,233	16,188,233	16,188,233

WASTE WATER TREATMENT PLANT

PURPOSE STATEMENT

PROTECTION OF PUBLIC HEALTH AND ENVIRONMENT BY THE TREATMENT OF SANITARY AND INDUSTRIAL SEWER OF THE TOWN OF SMYRNA WHILE PROVIDING THE HIGHEST QUALITY OF SERVICE TO THE CITIZENS OF SMYRNA.

MAJOR HIGHLIGHTS

THE EXTENSION OF SEWER MAINS AND LIFT STATIONS WITHIN THE JEFFERSON PIKE TDOT ROAD PROJECT FROM SAM RIDLEY PARKWAY TO I-840. SEWER REHAB PROJECT IN BASIN A DOWNTOWN AND THE TRUNK LINE ALONG HARTS BRANCH FROM BRANCH TRAIL TO THE WWTP (YEAR 1 OF 2).

PERFORMANCE MEASURES

	Fiscal Year				
	2021	2022	2023	2024	2025
EFFICIENCY					
TREATMENT COST PER 1,000 GALLONS*	\$4.13	\$4.48	\$5.05	\$6.00	\$7.26
SERVICE QUALITY					
PERMIT VIOLATIONS	29	195	12	2	4

* Includes half of the Water Sewer Maintenance Costs. All Performance Measures are based on fiscal year data.

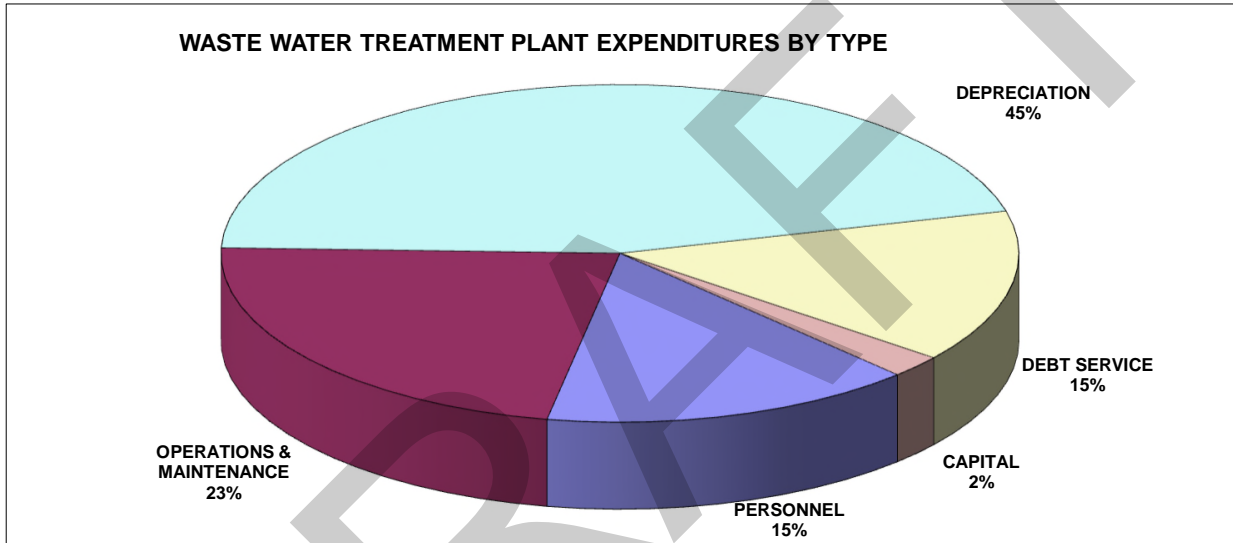
WORKLOAD INDICATOR

	Fiscal Year				
	2021	2022	2023	2024	2025
GALLONS TREATED (1,000,000)	2,001	2,230	2,194	2,118	2,185
POUNDS DISPOSED OF	3,040,600	2,361,800	2,583,200	3,494,102	3,393,600
LOADS TRUCKED OUT	666	486	440	575	582

* All Workload Indicators are based on fiscal year data.

WASTE WATER TREATMENT PLANT

PERSONNEL		Fiscal Year				
		21-22	22-23	23-24	25-26	26-27
STATUS POSITION						
F	WWTP MANAGER	1	1	1	1	1
F	CHIEF OPERATOR	1	1	1	1	1
F	LABORATORY SUPERVISOR	1	1	1	1	1
F	LABORATORY ANALYST	1	1	1	1	1
F	MAINTENANCE SUPERVISOR	1	1	1	1	1
F	MAINTENANCE TECH (I - II)	2	2	2	2	3
F	WWTP LEAD OPERATOR	1	1	1	1	1
F	WWTP OPERATOR (I - IV)	9	9	9	9	9
P	WWTP OPERATOR (I - IV)	0	0	0	0	0
TOTAL POSITIONS		17.0	17.0	17.0	17.0	18.0
FTE		15.8	17.0	17.0	17.0	18.0



DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
PERSONNEL	1,542,030	1,640,374	1,663,922	1,938,200	1,833,280	2,099,100	2,099,100	2,099,100
OPERATIONS & MAINTENANCE	2,917,692	2,894,903	3,684,124	3,190,300	3,143,160	3,129,900	3,129,900	3,129,900
DEPRECIATION	3,915,263	5,401,267	6,752,272	6,300,000	6,300,000	6,300,000	6,300,000	6,300,000
DEBT SERVICE	483,826	328,546	524,792	2,029,039	2,029,039	2,029,039	2,029,039	2,029,039
CAPITAL	-	-	-	101,300	-	299,600	299,600	299,600

WASTE WATER TREATMENT PLANT

ACCT	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
413-52200									
111	SALARIES	919,312	1,072,833	1,094,260	1,201,300	1,173,240	1,325,000	1,325,000	1,325,000
112	OVERTIME	100,520	65,079	64,205	96,000	65,240	106,500	106,500	106,500
118	COMPENSATED ABSENCES	7,224	775	-	800	-	-	-	-
141	OASI (EMPLOYER'S SHARE)	75,240	84,265	88,930	99,500	92,990	109,800	109,800	109,800
142	HEALTH INSURANCE	295,186	290,207	286,920	371,000	371,000	417,200	417,200	417,200
143	RETIREMENT/PENSION	99,499	110,792	111,112	146,400	109,760	118,500	118,500	118,500
144	457B MATCH	261	260	261	300	260	300	300	300
145	OTHER INSURANCE	6,218	7,563	7,634	9,600	8,840	10,500	10,500	10,500
146	WORKER'S COMPENSATION	38,570	8,600	10,600	13,300	11,950	11,300	11,300	11,300
148	EMPLOYEE EDUCATION & TRAINING	18,237	10,515	5,062	11,800	6,520	11,800	11,800	11,800
175	ADMINISTRATIVE FEES/BONDS	25	25	25	600	30	600	600	600
190	EMPLOYMENT TESTING	2,550	373	1,628	-	1,620	1,500	1,500	1,500
191	IMMUNIZATION	-	-	-	500	-	500	500	500
200	STATE FEES	11,970	12,310	11,760	12,300	11,760	12,300	12,300	12,300
211	POSTAGE	1,081	634	481	700	280	500	500	500
235	PROFESSIONAL ASSOCIATIONS	370	1,200	-	800	-	800	800	800
236	ADVERTISING / PROMO	327	-	142	200	470	200	200	200
241	UTILITY SERVICES	1,209,669	1,116,413	1,101,806	1,200,000	1,125,900	1,200,000	1,200,000	1,200,000
245	TELEPHONE SERVICES	3,491	2,101	3,147	2,300	3,630	2,400	2,400	2,400
254	ARCHITECTURAL/ENGINEERING	-	-	-	2,000	-	500	500	500
261	REPAIR & MAINTENANCE/VEHICLES	17,816	38,929	17,040	24,600	15,760	20,000	20,000	20,000
262	REPAIR & MAINTENANCE/LIFT STATIONS	91,621	94,212	44,062	50,000	28,950	30,000	30,000	30,000
269	OTHER REPAIR & MAINTENANCE	124,230	188,862	589,572	140,000	215,000	150,000	150,000	150,000
289	TRAVEL	-	-	1,152	3,900	3,900	4,000	4,000	4,000
290	CONTRACTUAL SERVICES	859,863	587,444	906,337	650,000	630,000	700,000	700,000	700,000
320	OPERATING SUPPLIES	13,632	26,720	28,916	27,000	21,920	23,100	23,100	23,100
321	CHEMICAL SUPPLIES	380,156	596,226	777,178	700,000	754,950	670,000	670,000	670,000
322	LAB SUPPLIES	48,445	56,227	46,014	60,500	35,140	50,200	50,200	50,200
323	CHLORINE SUPPLIES	22,001	15,602	6,690	25,800	12,590	20,000	20,000	20,000
324	DEWATERING SUPPLIES	-	-	-	-	-	-	-	-
326	CLOTHING AND UNIFORMS	13,093	20,615	11,981	16,800	12,310	16,000	16,000	16,000
327	JANITORIAL SUPPLIES	1,504	-	3,085	1,000	3,050	1,000	1,000	1,000
331	GAS, OIL & FUEL	21,791	16,058	15,860	19,000	19,660	22,900	22,900	22,900
339	PUMP OIL	-	-	-	-	-	-	-	-
511	BUILDING INSURANCE	36,037	79,200	81,200	184,300	184,300	142,200	142,200	142,200
512	VEHICLE INSURANCE	5,910	5,900	5,900	8,100	8,100	11,300	11,300	11,300
513	LIABILITY INSURANCE	32,500	24,600	24,600	46,600	46,600	36,600	36,600	36,600
540	DEPRECIATION	3,915,263	5,401,267	6,752,272	6,300,000	6,300,000	6,300,000	6,300,000	6,300,000
630	DEBT SERVICE - PRINCIPAL	-	-	-	1,525,025	1,525,025	1,525,025	1,525,025	1,525,025
635	SRFL INTEREST 234	36,359	32,560	28,676	24,710	24,710	24,710	24,710	24,710
636	SRFL INTEREST 258	3,816	3,348	2,976	2,616	2,616	2,616	2,616	2,616
637	SRFL INTEREST 2015 B	2,172	2,112	2,028	1,956	1,956	1,956	1,956	1,956
639	BOND INTEREST 2019	44,904	(105,325)	42,276	-	-	-	-	-
640	SRFL INTEREST 438	376,551	341,512	384,348	372,228	372,228	372,228	372,228	372,228
641	SRFL INTEREST 231	20,024	18,732	17,772	16,800	16,800	16,800	16,800	16,800
642	SRFL INTEREST 474	-	11,835	15,204	14,520	14,520	14,520	14,520	14,520
643	SRFL INTEREST 481	-	23,772	31,512	30,252	30,252	30,252	30,252	30,252
644	SRFL INTEREST 423	-	-	-	40,932	40,932	40,932	40,932	40,932
799	SUNDRY	1,373	737	486	1,500	720	1,500	1,500	1,500
940	PURCHASE OF CAPITAL ASSETS	-	-	-	101,300	-	\$299,600	299,600	299,600
TOTAL WASTE WTR TREATMENT PLANT		8,858,811	10,265,090	12,625,110	13,558,839	13,305,479	13,857,639	13,857,639	13,857,639

WATER & WASTE WATER MAINTENANCE

PURPOSE STATEMENT

THE WATER & WASTEWATER MAINTENANCE DEPARTMENT MAINTAINS THE TOWN'S WATER DISTRIBUTION SYSTEM, WASTEWATER COLLECTION SYSTEM, AND RECLAIMED WATER SYSTEM. THE PURPOSE IS TO ADHERE TO ALL REGULATORY COMPLIANCE WHILE CONTINUING TO UPGRADE THE SYSTEM AND PROVIDE THE BEST VALUE TO OUR CUSTOMERS IN THE STATE OF TENNESSEE.

MAJOR HIGHLIGHTS

COMPLETION OF THE NORTH LOWRY PHASE I & PHASE II WATER MAIN UPGRADE TO UPGRADE CAPACITY AND INCREASE FIRE FLOW IN THE AREA. COMPLETION OF DISTRICT METERING PROJECT FOR ZONES 1 & 2 TO PROVIDE EARLY LEAK DETECTION TO CONTINUE TO KEEP WATER LOSS LOW.

PERFORMANCE MEASURES

	Fiscal Year				
	2021	2022	2023	2024	2025
EFFICIENCY					
PERCENT OF UNACCOUNTED FOR WATER	22.16%	26.29%	26.04%	29.13%	22.76%
DISTRIBUTION OF WATER SAMPLES REPORTED SAFE	100.00%	100.00%	99.44%	99.86%	100.00%

* All Performance Measures are based on fiscal year data.

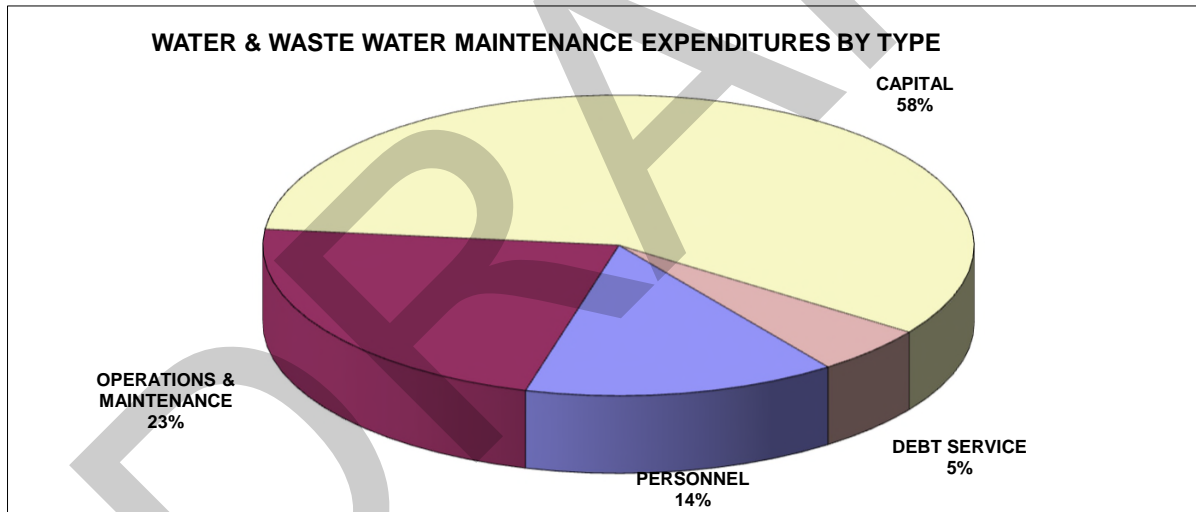
WORKLOAD INDICATOR

	Fiscal Year				
	2021	2022	2023	2024	2025
WATER CUSTOMERS	15,421	15,629	15,889	16,291	16,744
WORK ORDERS	22,071	16,968	11,186	12,648	13,756
MILES OF WATER MAINS*	264	270	278	282	288
SEWER CUSTOMERS	17,355	17,783	18,376	19,078	19,920

All Workload Indicators are based on fiscal year data. * Miles of water mains obtained from GIS mapping records.
 **Previous billing system does less workorders per task

WATER & WASTE WATER MAINTENANCE

PERSONNEL		Fiscal Year				
STATUS	POSITION	22-23	23-24	24-25	25-26	26-27
F	DIRECTOR OF UTILITIES	0.5	0.5	0.5	0.5	0.5
F	ASSISTANT DIRECTOR OF UTILITIES	0.5	0.5	0.5	0.5	0.5
F	CONSTRUCTION INSPECTOR	3	3	3	3	3
F	CROSS CONNECTION COORDINATOR	1	1	1	1	1
F	CROSS CONNECTION TECHNICIAN	1	1	2	2	2
F	GIS ADMINISTRATOR	0	1	1	1	1
F	GIS TECHNICIAN	1	0	0	0	0
F	INVENTORY SPECIALIST	0	0	1	1	1
F	SEWER CREW LEADER	1	1	1	1	1
F	WATER CREW LEADER	0	0	1	1	1
F	LEAD UTILITY FIELD REPRESENTATIVE	1	1	0	0	0
F	UTILITY FIELD REPRESENTATIVE SUPR.	1	0	0	0	0
F	UTILITY FIELD REPRESENTATIVE COOR.	0	0	1	1	1
F	UTILITY FIELD REPRESENTATIVE	1	2	2	2	2
F	UTILITY LOCATOR	0	0	0	2	2
F	WATER/SEWER SUPERVISOR	1	1	1	1	1
F	WATER/SEWER ASSISTANT SUPERVISOR	1	1	0	0	0
F	WATER/SEWER LEAK TECH	0	0	2	2	3
F	WATER/SEWER TECHNICIAN (I - II)	6	6	5	5	5
TOTAL POSITIONS		19.0	19.0	22.0	24.0	25.0
FTE		18.0	19.0	19.0	22.0	25.0



DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
PERSONNEL	1,265,649	1,290,342	1,720,888	2,453,800	2,187,580	2,648,500	2,648,500	2,648,500
OPERATIONS & MAINTENANCE	2,803,710	3,187,553	3,501,843	3,711,893	4,066,033	4,188,900	4,188,900	4,188,900
CAPITAL	-	-	-	4,792,600	6,282,400	10,822,800	10,822,800	10,822,800
DEBT SERVICE	376,583	236,533	90,140	967,498	967,498	967,498	967,498	967,498

WATER & WASTE WATER MAINTENANCE

ACCT	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
413-52300									
111	SALARIES	914,147	926,966	1,167,151	1,512,300	1,282,970	1,666,600	1,666,600	1,666,600
112	OVERTIME	82,511	118,634	115,058	82,900	95,750	91,700	91,700	91,700
117	CAPITALIZED LABOR	(254,136)	(266,805)	(216,110)	-	-	-	-	-
118	COMPENSATED ABSENCES	8,294	745	-	(800)	-	-	-	-
141	OASI (EMPLOYER'S SHARE)	74,564	76,151	95,581	122,200	102,040	134,700	134,700	134,700
142	HEALTH INSURANCE	301,394	297,254	400,336	553,700	553,700	596,500	596,500	596,500
143	RETIREMENT/PENSION	61,174	72,149	88,198	119,300	86,750	116,000	116,000	116,000
145	OTHER INSURANCE	5,741	5,748	7,474	12,100	8,710	13,300	13,300	13,300
146	WORKER'S COMPENSATION	71,960	59,500	63,200	52,100	57,660	29,700	29,700	29,700
148	EDUCATION & TRAINING	10,013	11,621	12,738	6,000	13,770	6,000	6,000	6,000
190	EMPLOYMENT TESTING	1,646	1,791	1,650	3,100	1,430	800	800	800
191	IMMUNIZATION	-	-	-	300	-	300	300	300
211	POSTAGE	57,382	62,074	51,543	52,500	65,070	52,500	52,500	52,500
220	PRINTING & DUPLICATION	19,697	19,739	37,500	19,000	18,930	19,000	19,000	19,000
235	PROFESSIONAL ASSOCIATIONS	11,117	5,181	14,511	11,200	12,770	11,200	11,200	11,200
237	ADVERTISING/LEGAL	666	696	507	500	490	500	500	500
241	UTILITY SERVICES	15,411	15,457	21,202	15,500	25,540	15,500	15,500	15,500
245	TELEPHONE SERVICES	14,414	21,324	15,848	13,800	17,470	13,800	13,800	13,800
252	LEGAL SERVICES	(29)	-	150	500	150	500	500	500
253	AUDIT SERVICES	12,405	12,597	12,787	12,800	12,750	12,300	12,300	12,300
254	ARCHITECTURAL/ENGINEERING	17,769	3,430	49,440	10,000	77,600	10,000	10,000	10,000
261	REPAIR & MAINTENANCE/VEHICLES	31,206	40,821	37,073	30,000	31,750	30,000	30,000	30,000
269	OTHER REPAIR & MAINTENANCE	72,120	106,704	146,669	50,000	142,820	50,000	50,000	50,000
282	EMPLOYEE AUTOMOBILE ALLOWANCE	3,824	-	55	4,800	370	-	-	-
289	TRAVEL	-	442	1,667	-	-	-	-	-
290	CONTRACTUAL SERVICES	663,609	756,958	844,778	731,900	1,017,120	701,900	701,900	701,900
310	OFFICE SUPPLIES	13,339	5,666	4,789	4,000	5,010	4,000	4,000	4,000
320	OPERATING SUPPLIES	30,704	17,617	33,429	15,000	50,390	15,000	15,000	15,000
326	CLOTHING AND UNIFORMS	15,138	13,639	20,049	20,000	22,590	20,000	20,000	20,000
331	GAS, OIL & FUEL	41,003	40,386	37,504	30,000	40,520	30,000	30,000	30,000
341	TOOLS	12,515	18,633	10,806	5,000	7,200	5,000	5,000	5,000
351	INVENTORY PURCHASES	-	3,353	-	541,000	315,000	541,000	541,000	541,000
511	BUILDING INSURANCE	1,016	1,200	3,200	3,800	3,800	3,400	3,400	3,400
512	VEHICLE INSURANCE	7,880	8,400	8,400	12,100	12,100	19,100	19,100	19,100
513	LIABILITY INSURANCE	25,000	60,100	60,100	35,000	35,000	28,200	28,200	28,200
592	PAYMENTS IN LIEU OF TAXES	614,856	565,973	628,135	596,631	596,631	633,300	633,300	633,300
593	SUPPORT SERVICES/GENERAL FUND	1,019,342	1,318,090	1,389,076	1,482,262	1,482,262	1,960,400	1,960,400	1,960,400
628	DEBT SERVICE - PRINCIPAL	-	-	-	921,426	921,426	921,426	921,426	921,426
633	2017 REFUNDING BOND INTEREST	376,583	236,533	90,140	46,072	46,072	46,072	46,072	46,072
750	SAFETY	2,729	6,588	5,165	3,200	4,640	3,200	3,200	3,200
799	SUNDRY	1,826	1,686	2,700	2,000	1,810	2,000	2,000	2,000
825	BAD DEBT	87,112	67,387	50,372	-	51,050	-	-	-
940	PURCHASE OF CAPITAL ASSETS	-	-	-	4,792,600	6,282,400	\$10,822,800	10,822,800	10,822,800
TOTAL WATER & WASTE WATER MAINT.		4,445,942	4,714,428	5,312,871	11,925,791	13,503,511	18,627,698	18,627,698	18,627,698

NATURAL GAS

DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
METERED GAS SALES-RESIDENTIAL	3,386,546	4,326,283	4,700,000	5,000,000	4,700,000	5,300,000	5,300,000
METERED GAS SALES-COMMERCIAL	5,526,449	7,083,166	7,600,000	8,000,000	7,579,000	8,200,000	8,200,000
METERED GAS SALES-INDUSTRIAL	3,707,106	4,297,684	5,300,000	5,900,000	4,500,000	6,100,000	6,100,000
FORFEITED PENALTIES	100,913	141,046	110,000	146,191	120,000	120,000	120,000
LESS: BAD DEBT (EXPENSE)	(4,588)	(62,646)	-	(5,000)	-	-	-
OTHER	148,593	128,828	66,500	128,448	81,500	81,500	81,500
TOTAL OPERATING REVENUE	12,865,019	15,914,361	17,776,500	19,169,639	16,980,500	19,801,500	19,801,500
PERSONNEL	1,725,649	1,561,684	2,362,100	2,146,820	2,191,200	2,191,200	2,191,200
OPERATIONS & MAINTENANCE	1,920,026	1,851,885	2,383,852	2,113,012	2,638,900	2,627,600	2,627,600
DEPRECIATION	1,292,835	1,175,874	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
NATURAL GAS FOR RESALE	8,024,928	11,551,364	10,250,000	11,579,390	11,800,000	11,800,000	11,800,000
TOTAL OPERATING EXPENSES	12,963,438	16,140,807	16,095,952	16,939,222	17,730,100	17,718,800	17,718,800
OPERATING INCOME (LOSS)	(98,419)	(226,446)	1,680,548	2,230,417	(749,600)	2,082,700	2,082,700
INTEREST INCOME	182,601	138,365	60,000	127,304	120,000	120,000	120,000
GRANT REVENUE	-	-	-	-	-	-	-
GAIN (LOSS) ON SALE OF CAPITAL ASSETS	48,951	-	4,000	6,986	4,000	4,000	4,000
NON OPERATING REVENUES / (EXPENSES)	231,552	138,365	64,000	134,290	124,000	124,000	124,000
INCOME BEFORE CONTRIBUTIONS & TRANSFERS	133,133	(88,081)	1,744,548	2,364,707	(625,600)	2,206,700	2,206,700
KEY INDICATORS							
CAPITAL CONTRIBUTIONS-TAP FEES	288,432	415,320	250,000	377,679	330,000	330,000	330,000
TRANSFERS OUT-IN LIEU OF TAX	(192,850)	(211,344)	(225,783)	(225,783)	(233,300)	(233,300)	(233,300)
CHANGE IN NET POSITION	228,715	115,895	1,768,765	2,516,603	(528,900)	2,303,400	2,303,400
BEGINNING NET POSITION	26,378,792	26,607,507	26,723,402	26,723,402	29,240,005	29,240,005	29,240,005
ENDING NET POSITION	26,607,507	26,723,402	28,492,167	29,240,005	28,711,105	31,543,405	31,543,405

NATURAL GAS

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
415	REVENUE							
36007	MISC REVENUE PAYROLL	-	25	-	25	-	-	-
36100	INTEREST EARNED CHECKING	182,601	138,365	60,000	127,304	120,000	120,000	120,000
36350	INSURANCE RECOVERIES	2,369	-	-	-	-	-	-
36950	BAD DEBT COLLECTION	-	-	500	-	-	-	-
37191	FORFEITED PENALTIES	100,913	141,046	110,000	146,191	120,000	120,000	120,000
37195	INSTALLATION CHARGES	106,689	87,075	62,000	88,450	77,500	77,500	77,500
37199	MISCELLANEOUS	39,535	41,728	4,000	39,973	4,000	4,000	4,000
37200	SURPLUS SALES	48,951	-	4,000	6,986	4,000	4,000	4,000
37411	METERED GAS SALES-RESIDENTIAL	3,386,546	4,326,283	4,700,000	5,000,000	4,700,000	5,300,000	5,300,000
37412	METERED GAS SALES-COMMERCIAL	5,526,449	7,083,166	7,600,000	8,000,000	7,579,000	8,200,000	8,200,000
37413	METERED GAS SALES-INDUSTRIAL	3,707,106	4,297,684	5,300,000	5,900,000	4,500,000	6,100,000	6,100,000
37490	FINANCING SOURCES	-	38,756	-	38,756	-	-	-
37496	GAS TAP FEES (NOT IN EXCESS OF COST)	288,432	415,320	250,000	377,679	330,000	330,000	330,000
TOTAL REVENUES		13,389,591	16,569,448	18,090,500	19,725,364	17,434,500	20,255,500	20,255,500

PURPOSE STATEMENT

THE NATURAL GAS DEPARTMENT PROVIDES SERVICE TO THE CITIZENS OF SMYRNA, LAVERGNE AND PORTIONS OF THE OUTLYING AREA. THIS SERVICE INCLUDES THE INSTALLATION AND MAINTENANCE OF INFRASTRUCTURE, STATE REGULATORY COMPLIANCE AND ACQUISITION OF GAS SUPPLY. THE PURPOSE IS TO PROVIDE THE BEST ENERGY VALUE IN THE STATE OF TENNESSEE FOR OUR CITIZENS.

MAJOR HIGHLIGHTS

THE EXTENSION OF HIGH PRESSURE GAS MAINS AND REGULATOR STATION WITHIN THE JEFFERSON PIKE TDOT ROAD PROJECT FROM SAM RIDLEY PARKWAY TO I-840. CONTINUE TO MEET OR EXCEED STATE REGULATORY STANDARDS FOR THE SAFETY OF OUR COMMUNITY.

PERFORMANCE MEASURES

	Fiscal Year				
	2021	2022	2023	2024	2025
EFFICIENCY					
ODOR CALLS ANSWERED WITHIN 20 MIN.	98%	99%	99%	98%	94%
SERVICES RUN WITHIN 5 DAYS	100%	100%	100%	100%	100%
OPERATING COST PER DTH	\$1.55	\$1.72	\$1.81	\$1.87	\$2.24
OPERATING COST PER CUSTOMER	\$30.19	\$32.19	\$35.20	\$37.00	\$43.02
UNACCOUNTED FOR GAS	1.97%	0.41%	2.08%	1.53%	4.52%

* All Performance Measures based on fiscal year data.

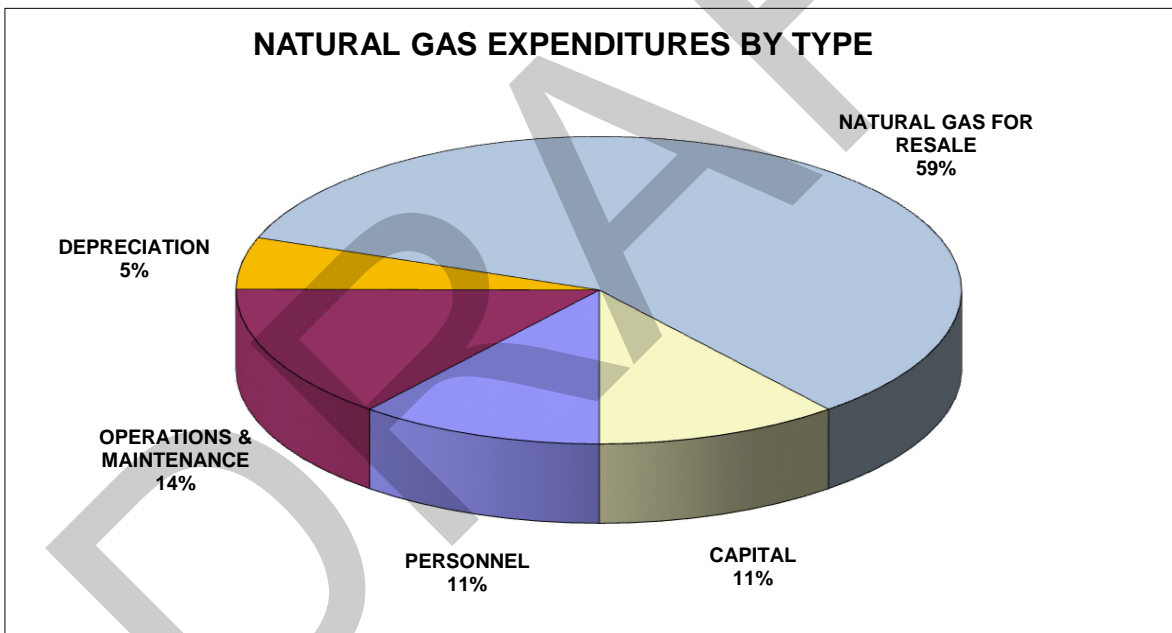
WORKLOAD INDICATOR

	Fiscal Year				
	2021	2022	2023	2024	2025
GAS CUSTOMERS	11,592	11,664	12,003	12,340	12,622
MILES OF MAIN*	293	296	304	311.64	316.96
NUMBER OF SERVICE	11,326	11,512	11,637	11,994	12,594
NUMBER OF WORKORDERS**	8,573	7,531	3,618	4,335	4,533

* Miles of gas main obtained from GIS mapping records. All Workload Indicators based on fiscal year data.
 **New billing system does less workorders per task

NATURAL GAS

PERSONNEL		Fiscal Year				
		22-23	23-24	24-25	25-26	26-27
STATUS	POSITION					
F	DIRECTOR OF UTILITIES	0.5	0.5	0.5	0.5	0.5
F	ASSISTANT DIRECTOR OF UTIL	0.5	0.5	0.5	0.5	0.5
F	OFFICE SUPERVISOR	0	1	1	0	0
F	OFFICE COORDINATOR	1	0	0	1	1
F	CUSTOMER SERVICE SUPERVISOR	1	0	0	1	1
F	UTILITIES BILLING CLERK	1	1	1	1	1
F	CUSTOMER SERVICE REP	2	3	3	3	3
F	UTILITIES PROJECT ENGINEER	1	1	1	1	1
F	GIS ANALYST	1	1	1	1	1
F	GAS SUPERVISOR	1	1	1	1	1
F	GAS CREW LEADER	1	1	1	1	1
F	GAS TECHNICIAN (I - II)	5	5	5	6	6
F	MEASUREMENT TECHNICIAN (I - II)	2	2	2	2	2
F	SAFETY COORDINATOR	1	1	1	1	1
TOTAL POSITIONS		18.0	18.0	18.0	20.0	20.0
FTE		18.0	18.0	18.0	18.0	20.0



DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
PERSONNEL	1,725,649	1,561,684	2,362,100	2,146,820	2,191,200	2,191,200	2,191,200
OPERATIONS & MAINTENANCE	2,117,464	2,125,875	2,609,635	2,343,795	2,872,200	2,860,900	2,860,900
DEPRECIATION	1,292,835	1,175,874	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
NATURAL GAS FOR RESALE	8,024,928	11,551,364	10,250,000	11,579,390	11,800,000	11,800,000	11,800,000
CAPITAL	-	-	1,386,200	1,716,678	2,192,100	2,192,100	2,192,100

NATURAL GAS

ACCT	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 AMENDED	2025-2026 ESTIMATED	2026-2027 REQUESTED	2026-2027 RECOMMEND	2026-2027 ADOPTED
415-52419								
111	SALARIES	1,168,545	1,264,683	1,458,000	1,280,830	1,492,000	1,492,000	1,492,000
112	OVERTIME	21,444	27,389	15,400	23,390	16,300	16,300	16,300
117	CAPITALIZED LABOR	(190,748)	(191,301)	-	-	-	-	-
118	COMPENSATED ABSENCES	102,511	(79,088)	102,600	102,600	(79,100)	(79,100)	(79,100)
141	OASI (EMPLOYER'S SHARE)	87,015	94,343	112,800	95,750	115,500	115,500	115,500
142	HEALTH INSURANCE	336,684	351,491	494,000	494,000	472,100	472,100	472,100
143	RETIREMENT/PENSION	165,850	64,697	143,600	116,780	120,900	120,900	120,900
145	OTHER INSURANCE	9,773	10,395	11,500	11,420	11,800	11,800	11,800
146	WORKER'S COMPENSATION	19,900	19,900	24,200	22,050	41,700	41,700	41,700
147	UNEMPLOYMENT INSURANCE	4,675	(825)	-	-	-	-	-
148	EMPLOYEE EDUCATION & TRAINING	8,880	10,940	9,000	10,850	10,900	10,900	10,900
190	EMPLOYEE TESTING	2,870	3,933	2,900	3,730	2,500	2,500	2,500
191	IMMUNIZATION	-	-	100	-	100	100	100
211	POSTAGE	62,453	51,549	51,000	65,320	45,000	45,000	45,000
220	PRINTING & DUPLICATION	19,047	37,185	19,000	18,440	25,000	25,000	25,000
235	PROFESSIONAL ASSOCIATIONS	20,793	36,961	35,300	38,340	31,000	31,000	31,000
236	ADVERTISING & PROMOTIONS	109,386	117,258	100,000	125,820	112,000	112,000	112,000
237	ADVERTISING/LEGAL	50	137	100	90	100	100	100
241	UTILITY SERVICES	37,920	40,626	32,500	35,000	36,000	36,000	36,000
245	TELEPHONE SERVICES	13,155	13,079	13,000	13,210	8,000	8,000	8,000
252	LEGAL SERVICES	15,510	799	100,000	2,080	100,000	100,000	100,000
253	AUDIT SERVICES	8,661	8,792	9,300	8,770	8,900	8,900	8,900
254	ARCHITECTURAL/ENGINEERING	-	235	500	240	500	500	500
259	OTHER PROFESSIONAL SERVICES	17,761	35,144	12,500	33,870	24,000	24,000	24,000
261	REPAIR & MAINTENANCE/VEHICLES	70,726	57,471	50,000	40,420	25,000	25,000	25,000
269	OTHER REPAIR & MAINTENANCE	84,156	55,964	60,000	31,050	40,000	40,000	40,000
282	EMPLOYEE AUTOMOBILE ALLOWANCE	-	55	-	370	-	-	-
289	TRAVEL	1,734	5,314	4,800	4,800	3,900	3,900	3,900
290	CONTRACTUAL SERVICES	461,019	371,961	341,000	365,530	370,000	358,700	358,700
310	OFFICE SUPPLIES	6,915	5,968	5,300	5,840	5,000	5,000	5,000
320	OPERATING SUPPLIES	33,861	49,619	39,500	37,000	35,000	35,000	35,000
326	CLOTHING AND UNIFORMS	8,956	11,440	14,000	10,500	13,000	13,000	13,000
331	GAS, OIL & FUEL	38,186	32,273	33,000	27,720	30,000	30,000	30,000
341	TOOLS	5,370	3,085	5,300	9,690	5,300	5,300	5,300
350	NATURAL GAS FOR RESALE	8,024,928	11,551,364	10,250,000	11,579,390	11,800,000	11,800,000	11,800,000
351	INVENTORY PURCHASES	2,808	20,877	475,000	253,860	450,000	450,000	450,000
511	BUILDING INSURANCE	1,800	1,800	4,900	4,900	4,400	4,400	4,400
512	VEHICLE INSURANCE	7,400	7,400	9,300	9,300	13,100	13,100	13,100
513	LIABILITY INSURANCE	39,100	41,600	84,200	84,200	67,900	67,900	67,900
540	DEPRECIATION	1,292,835	1,175,874	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
592	PAYMENTS IN LIEU OF TAXES	192,850	211,344	225,783	225,783	233,300	233,300	233,300
593	SUPPORT SERVICES/GENERAL FUND	830,705	818,525	860,052	860,052	1,165,500	1,165,500	1,165,500
750	SAFETY	4,291	5,833	4,300	5,320	3,800	3,800	3,800
798	VISA/MC CHARGE FEES	4,476	4,328	5,000	4,280	-	-	-
799	SUNDRY	2,037	1,734	3,000	2,420	3,000	3,000	3,000
825	BAD DEBT	4,588	62,646	-	5,000	-	-	-
940	PURCHASE OF CAPITAL ASSETS	-	-	1,386,200	1,716,678	\$2,192,100	2,192,100	2,192,100
TOTAL NATURAL GAS		13,160,876	16,414,797	17,707,935	18,886,683	20,155,500	20,144,200	20,144,200

Department: Building & Grounds			#	Total Cost	FY27	FY28	FY29	FY30	FY31
Category: Infrastructure									
ADA Self Evaluation	BGM-001	\$	80,000.00	\$	20,000.00	\$	15,000.00	\$	15,000.00
New Lighting	BGM-002	\$	8,000.00	\$	1,000.00	\$	2,500.00	\$	1,500.00
BGM Shop Improvements	BGM-003	\$	1,250,000.00	\$	-	\$	850,000.00	\$	100,000.00
Christmas Lights	BGM-004	\$	40,000.00	\$	8,000.00	\$	6,000.00	\$	14,000.00
HVAC Replacement	BGM-005	\$	100,000.00	\$	20,000.00	\$	20,000.00	\$	20,000.00
Flashing Yellow and Backplate Replacement	BGM-014	\$	170,000.00	\$	40,000.00	\$	50,000.00	\$	40,000.00
Category: Equipment									
Large Tools	BGM-011	\$	11,500.00	\$	2,500.00	\$	2,000.00	\$	2,000.00
Category: Vehicles									
Truck	BGM-025	\$	50,000.00	\$	-	\$	-	\$	50,000.00
Van	BGM-026	\$	50,000.00	\$	-	\$	-	\$	50,000.00

Funding	FY27	FY28	FY29	FY30	FY31
General Fund	\$ 91,500.00	\$ 945,500.00	\$ 242,500.00	\$ 135,000.00	\$ 345,000.00
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 91,500.00	\$ 945,500.00	\$ 242,500.00	\$ 135,000.00	\$ 345,000.00

Department: Event Center		#	Total Cost
Category: Equipment			
Project: Misc. Equipment (Under \$4000)	EVT-001	\$	10,000.00
Project: Small Kitchen Equip (Under \$4000)	EVT-002	\$	2,500.00
Project: Heavy Kitchen Equip (Over \$4000)	EVT-003	\$	54,500.00
Category: Infrastructure			
Project: General Building Improvements	EVT-009	\$	50,000.00

FY27	FY28	FY29	FY30	FY31
\$ -	\$ 10,000.00	\$ -	\$ -	\$ -
\$ -	\$ 2,500.00	\$ -	\$ -	\$ -
\$ -	\$ 20,250.00	\$ 16,250.00	\$ 10,000.00	\$ 8,000.00
\$ -	\$ -	\$ -	\$ 50,000.00	\$ -

Funding
General Fund
Grants

FY27	FY28	FY29	FY30	FY31
\$ -	\$ 32,750.00	\$ 16,250.00	\$ 60,000.00	\$ 8,000.00
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 32,750.00	\$ 16,250.00	\$ 60,000.00	\$ 8,000.00

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Department: Fire Department		#	Total Cost
Category: HQ - Lowry St.			
Interior - Renovation	FD-001	\$	57,000.00
Exterior - Landscaping & 911 Memorial	FD-002	\$	7,500.00
Category: Station 1 - W. Enon Springs			
Bay	FD-003	\$	19,000.00
Interior Updates	FD-004	\$	19,000.00
Kitchen Upgrade	FD-005	\$	30,000.00
Exterior - Landscaping	FD-006	\$	10,000.00
Bathroom Upgrades	FD-007	\$	20,000.00
Category: Station 2 - Airport			
Build	FD-008	\$	12,300,000.00
Category: Station 3 - E. Enon Springs			
Bay	FD-011	\$	19,000.00
Exterior - Landscaping	FD-031	\$	10,000.00
Interior	FD-032	\$	19,500.00
Category: Station 5 - Rock Springs			
Interior	FD-013	\$	2,000.00
Bay	FD-014	\$	19,000.00
Furniture	FD-015	\$	12,000.00
Category: Station 6 - Morton Lane			
Bay	FD-016	\$	6,000.00
Workout Room	FD-017	\$	2,000.00
Category: Station 7 - NEW			
New Building	FD-018	\$	13,500,000.00
Category: Equipment			
Vehicles	FD-019A	\$	5,082,800.00
Vehicles - IMPACT	FD-019B	\$	1,650,000.00
SCBA	FD-020	\$	638,000.00
Drone - Equip (Over \$4K)	FD-021	\$	18,000.00
Turnout Gear - Equip (Over 44K)	FD-022	\$	470,000.00
Tools	FD-023	\$	76,000.00
Misc Equip (Under \$4K)	FD-024	\$	28,200.00
Job Readiness Equipment	FD-025	\$	2,500.00
Training Props	FD-026	\$	25,000.00
Fire Safety	FD-030	\$	18,500.00

FY27	FY 28	FY 29	FY30	FY31
\$ -	\$ 57,000.00	\$ -	\$ -	\$ -
\$ -	\$ 7,500.00	\$ -	\$ -	\$ -
\$ 19,000.00	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 12,000.00	\$ -	\$ 7,000.00	\$ -
\$ -	\$ -	\$ 30,000.00	\$ -	\$ -
\$ -	\$ 10,000.00	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 20,000.00	\$ -
\$ 300,000.00	\$ 6,000,000.00	\$ 6,000,000.00	\$ -	\$ -
\$ 6,000.00	\$ 13,000.00	\$ -	\$ -	\$ -
\$ -	\$ 10,000.00	\$ -	\$ -	\$ -
\$ -	\$ 19,500.00	\$ -	\$ -	\$ -
\$ 2,000.00	\$ -	\$ -	\$ -	\$ -
\$ 6,000.00	\$ 13,000.00	\$ -	\$ -	\$ -
\$ -	\$ 5,000.00	\$ 7,000.00	\$ -	\$ -
\$ 6,000.00	\$ -	\$ -	\$ -	\$ -
\$ 2,000.00	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 500,000.00	\$ 1,000,000.00	\$ 12,000,000.00
\$ 3,002,800.00	\$ 230,000.00	\$ -	\$ 1,850,000.00	\$ -
\$ -	\$ -	\$ -	\$ 1,650,000.00	\$ -
\$ 438,000.00	\$ 95,000.00	\$ 95,000.00	\$ 5,000.00	\$ 5,000.00
\$ -	\$ -	\$ -	\$ 18,000.00	\$ -
\$ 150,000.00	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00
\$ -	\$ 64,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
\$ 21,200.00	\$ 1,600.00	\$ 5,200.00	\$ -	\$ 200.00
\$ 2,500.00	\$ -	\$ -	\$ -	\$ -
\$ 11,500.00	\$ 13,500.00	\$ -	\$ -	\$ -
\$ -	\$ 18,500.00	\$ -	\$ -	\$ -

Department: Fire Department			#	Total Cost	FY27	FY 28	FY 29	FY30	FY31
Category: Technology									
RMS System	FD-027	\$	24,000.00	\$	24,000.00	\$ -	\$ -	\$ -	\$ -
Motorola Radios	FD-033	\$	240,000.00	\$	30,000.00	\$ 120,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Computer Terminals	FD-028	\$	11,000.00	\$	11,000.00	\$ -	\$ -	\$ -	\$ -
Pulse Point	FD-034	\$	10,000.00	\$	-	\$ -	\$ 10,000.00	\$ -	\$ -
Category: Other									
Strategic Plan	FD-029	\$	4,000.00	\$	-	\$ 4,000.00	\$ -	\$ -	\$ -
Emergency Mgmt Planning	FD-035	\$	25,000.00	\$	15,000.00	\$ 10,000.00	\$ -	\$ -	\$ -

Funding	FY27	FY 28	FY 29	FY30	FY31
General Fund	\$ 814,200.00	\$ 783,600.00	\$ 761,200.00	\$ 1,164,000.00	\$ 119,200.00
Grants	\$ -	\$ 4,800,000.00	\$ 4,800,000.00	\$ -	\$ -
Impact Fees	\$ 560,000.00	\$ 1,200,000.00	\$ 1,200,000.00	\$ 1,650,000.00	\$ -
Capital Projects	\$ 2,672,800.00	\$ -	\$ -	\$ 1,850,000.00	\$ 12,000,000.00
	\$ 4,047,000.00	\$ 6,783,600.00	\$ 6,761,200.00	\$ 4,664,000.00	\$ 12,119,200.00

Department: General Sessions & Traffic		#	Total Cost
Category: Equipment			
Misc. Computers (Under \$4k)	GS-001	\$	5,000.00
Misc. Equipment (Under \$4K)	GS-002	\$	12,000.00
New Workstation	GS-004	\$	5,000.00
Category: Infrastructure			
Court Room Improvements	GS-009	\$	60,000.00
Justice Center Lobby Flooring	GS-010	\$	30,000.00

FY27	FY28	FY29	FY30	FY31
\$ 5,000.00	\$ -	\$ -	\$ -	\$ -
\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	\$ -
\$ 5,000.00	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 60,000.00	\$ -	\$ -	\$ -
\$ -	\$ 30,000.00	\$ -	\$ -	\$ -

Funding
General Fund
Grants

FY27	FY28	FY29	FY30	FY31
\$ 14,000.00	\$ 94,000.00	\$ 4,000.00	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 14,000.00	\$ 94,000.00	\$ 4,000.00	\$ -	\$ -

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Department: Golf		#	Total Cost
Category: Equipment			
Golf Carts	GC-004	\$	277,700.00
Category: Infrastructure			
Course	GC-008	\$	100,000.00
Cart Paths	GC-009	\$	375,000.00
ADA Compliance	GC-010	\$	35,000.00

FY27	FY28	FY29	FY30	FY31
\$ 117,700.00	\$ 80,000.00	\$ 80,000.00	\$ -	\$ -
\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ -	\$ -
\$ 35,000.00	\$ -	\$ -	\$ -	\$ -

Funding
General Fund
Capital Projects

FY27	FY28	FY29	FY30	FY31
\$ 137,700.00	\$ 225,000.00	\$ 225,000.00	\$ 20,000.00	\$ 20,000.00
\$ 160,000.00	\$ -	\$ -	\$ -	\$ -
\$ 297,700.00	\$ 225,000.00	\$ 225,000.00	\$ 20,000.00	\$ 20,000.00

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Department: Human Resources			#	Total Cost	FY27	FY28	FY29	FY30	FY31
Category: Equipment									
Learning Management System		HR-004	\$	65,000.00	\$ -	\$ 65,000.00	\$ -	\$ -	\$ -

Funding	FY27	FY28	FY29	FY30	FY31
General Fund	\$ -	\$ 65,000.00	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 65,000.00	\$ -	\$ -	\$ -

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Department: Information Services		#	Total Cost
Category: Computer Items Under \$4k			
Computer Replacements	IT-001		\$ 939,357.31
Misc Computer Equipment	IT-002		\$ 21,000.00
Category: Infrastructure Investments			
Data Center Computing	IT-003		\$ 440,000.00
Data Center Storage	IT-004		\$ 350,000.00
Data Center Backup and Recovery	IT-005		\$ 338,000.00
Category: Network Investments			
Data Center Switches	IT-009		\$ 70,000.00
Edge Switches	IT-010		\$ 265,000.00
Category: Security Investments			
SLCGP Cyber Security Grant	IT-012		\$ 107,000.00
Edge Security	IT-013		\$ 133,400.00
Security Projects	IT-014		\$ 75,000.00
Category: Communication Investments			
Phone System	IT-015		\$ 200,000.00
AI Phone Triage System	IT-016		\$ 85,000.00
Category: Vehicles			
Mid Size SUV	IT-018		\$ 40,000.00
Category: External Impacts			
Relocations	IT-019		\$ 160,000.00

FY27	FY28	FY29	FY30	FY31
\$ 170,000.00	\$ 178,500.00	\$ 187,425.00	\$ 196,796.25	\$ 206,636.06
\$ 7,000.00	\$ -	\$ 7,000.00	\$ -	\$ 7,000.00
\$ 400,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
\$ 80,000.00	\$ 85,000.00	\$ 90,000.00	\$ 95,000.00	\$ -
\$ 250,000.00	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00
\$ -	\$ -	\$ -	\$ 70,000.00	\$ -
\$ -	\$ 185,000.00	\$ -	\$ -	\$ 80,000.00
\$ 57,000.00	\$ 50,000.00	\$ -	\$ -	\$ -
\$ 58,400.00	\$ -	\$ -	\$ 75,000.00	\$ -
\$ -	\$ 35,000.00	\$ -	\$ 40,000.00	\$ -
\$ -	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 150,000.00
\$ -	\$ 85,000.00	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ 40,000.00
\$ -	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00

Funding
General Fund
Grants

FY27	FY28	FY29	FY30	FY31
\$ 965,400.00	\$ 665,500.00	\$ 356,425.00	\$ 573,796.25	\$ 555,636.06
\$ 57,000.00	\$ 50,000.00	\$ -	\$ -	\$ -
\$ 1,022,400.00	\$ 715,500.00	\$ 356,425.00	\$ 573,796.25	\$ 555,636.06

Department: Judicial			FY27	FY28	FY29	FY30	FY31
	#	Total Cost					
Category: Infrastructure							
Office Improvements	JUD-008	\$ 35,000.00	\$ 35,000.00	\$ -	\$ -	\$ -	\$ -

Funding	FY27	FY28	FY29	FY30	FY31
General Fund	\$ 35,000.00	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 35,000.00	\$ -	\$ -	\$ -	\$ -

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Department: PARKS	#	Total Cost
Category: General Infrastructure		
Misc. Park Maintenance	PK-002	\$ 1,565,000.00
ADA Improvements	PK-003	\$ 130,000.00
Park Office Building	PK-005	\$ 50,000.00
Greenway	PK-006	\$ 630,000.00
Category: Lee Victory Recreation Park		
Concession Improvements	PK-007	\$ 300,000.00
Ballfields	PK-008B	\$ 4,029,000.00
Sidewalks	PK-009	\$ 85,000.00
Playground	PK-010	\$ 75,000.00
Basketball Courts	PK-011	\$ 30,000.00
Tennis Courts	PK-012	\$ 190,000.00
Shelter 4	PK-013	\$ 715,000.00
Maintenance Building	PK-014	\$ 100,000.00
Category: Todd Lane		
Synthetic Turf - Field	PK-015A	\$ 250,000.00
Concession Stand	PK-015B	\$ 123,000.00
Category: Gregory Mills Park		
Splashpad Improvements or Replacement	PK-016	\$ 300,000.00
Category: SOAC		
Exhibits & Activities	PK-017	\$ 375,000.00
Pool Improvements	PK-018	\$ 157,500.00
SOAC Building Improvements	PK-019	\$ 48,500.00
Category: Rotary Soccer Park		
Field Expansion & Improvements	PK-020	\$ 6,050,000.00
Category: Cedar Stone Park		
Phase 1	PK-022	\$ 300,000.00
Phase 2	PK-023	\$ 11,000,000.00
Category: Sharp Springs Park		
Mountain Bike Trail Improvements	PK-024	\$ 25,000.00
Storage Building Improvements	PK-025	\$ 35,000.00
Natural Area	PK-027	\$ 100,000.00
Playground	PK-028	\$ 200,000.00
Category: Hilltop Park		
Restroom and Shelters	PK-030A	\$ 50,000.00
Community Building	PK-030B	\$ 26,800.00
Category: Carter Lee Park		
Park Development	PK-031	\$ 600,000.00
Category: Volunteer Park		
Sports Lighting Upgrades	PK-032	\$ 500,000.00
Category: New Park Development		
Enon Springs Park Development	PK-034	\$ 500,000.00

FY27	FY28	FY29	FY30	FY31
\$ 430,000.00	\$ 450,000.00	\$ 395,000.00	\$ 245,000.00	\$ 45,000.00
\$ 40,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -
\$ -	\$ 50,000.00	\$ -	\$ -	\$ -
\$ 30,000.00	\$ 100,000.00	\$ 500,000.00	\$ -	\$ -
\$ -	\$ 300,000.00	\$ -	\$ -	\$ -
\$ 29,000.00	\$ -	\$ 3,000,000.00	\$ 1,000,000.00	\$ -
\$ -	\$ 85,000.00	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 75,000.00	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
\$ -	\$ 150,000.00	\$ -	\$ -	\$ 40,000.00
\$ -	\$ 115,000.00	\$ 300,000.00	\$ -	\$ 300,000.00
\$ -	\$ -	\$ 100,000.00	\$ -	\$ -
\$ -	\$ -	\$ 250,000.00	\$ -	\$ -
\$ 23,000.00	\$ -	\$ -	\$ 100,000.00	\$ -
\$ -	\$ 300,000.00	\$ -	\$ -	\$ -
\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00
\$ 45,000.00	\$ 62,500.00	\$ 50,000.00	\$ -	\$ -
\$ -	\$ 41,000.00	\$ 7,500.00	\$ -	\$ -
\$ 550,000.00	\$ 4,000,000.00	\$ 1,500,000.00	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 300,000.00	\$ -
\$ 3,100,000.00	\$ 7,900,000.00	\$ -	\$ -	\$ -
\$ -	\$ 25,000.00	\$ -	\$ -	\$ -
\$ -	\$ 35,000.00	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 100,000.00	\$ -	\$ -
\$ -	\$ -	\$ 200,000.00	\$ -	\$ -
\$ -	\$ -	\$ 50,000.00	\$ -	\$ -
\$ 26,800.00	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 100,000.00	\$ 500,000.00
\$ -	\$ 500,000.00	\$ -	\$ -	\$ -
\$ -	\$ 100,000.00	\$ -	\$ 100,000.00	\$ 300,000.00

Department: PARKS			FY27	FY28	FY29	FY30	FY31
#	Total Cost						
Category: Equipment							
Vehicles	PK-035	\$ 274,700.00	\$ 109,700.00	\$ 55,000.00	\$ 55,000.00	\$ -	\$ 55,000.00
Mowers	PK-036	\$ 108,100.00	\$ -	\$ 48,100.00	\$ 30,000.00	\$ 30,000.00	\$ -
Heavy Equipment	PK-038	\$ 145,000.00	\$ -	\$ -	\$ 90,000.00	\$ 35,000.00	\$ 20,000.00
Tractors	PK-039	\$ 55,100.00	\$ 55,100.00	\$ -	\$ -	\$ -	\$ -
Category: Software							
Vermont Systems	PK-040	\$ 36,000.00	\$ -	\$ 36,000.00	\$ -	\$ -	\$ -

Funding	FY27	FY28	FY29	FY30	FY31
General Fund	\$ 781,700.00	\$ 2,357,600.00	\$ 4,557,500.00	\$ 1,915,000.00	\$ 1,365,000.00
Grants	\$ 26,800.00	\$ -	\$ -	\$ -	\$ -
Impact Fees	\$ 550,000.00	\$ 4,200,000.00	\$ 2,250,000.00	\$ 100,000.00	\$ -
Capital Projects	\$ 3,155,100.00	\$ 7,900,000.00	\$ -	\$ -	\$ -
	\$ 4,513,600.00	\$ 14,457,600.00	\$ 6,807,500.00	\$ 2,015,000.00	\$ 1,365,000.00

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Department: Planning & Codes			#	Total Cost	FY27	FY28	FY29	FY30	FY31
Category: Equipment									
Equipment (Over \$4000)	PC-003	\$	20,000.00		\$ -	\$ -	\$ 20,000.00	\$ -	\$ -
Category: Comprehensive Plans									
Comprehensive Plan / Land Use Plan	PC-007	\$	135,000.00	\$ 135,000.00	\$ -	\$ -	\$ -	\$ -	
Downtown Master Plan	PC-008	\$	150,000.00	\$ 75,000.00	\$ 75,000.00	\$ -	\$ -	\$ -	
Impact Fee Study	PC-009	\$	60,000.00	\$ -	\$ -	\$ 60,000.00	\$ -	\$ -	
Major Thoroughfare/Bike-Ped Plan Update	PC-010	\$	250,000.00	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00	
Zoning Ordinance Review/Revision	PC-011	\$	200,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -	\$ -	
Category: Vehicles									
Replacement Vehicles	PC-012	\$	270,758.00	\$ 95,400.00	\$ 55,358.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	

Funding	FY27	FY28	FY29	FY30	FY31
General Fund	\$ 305,400.00	\$ 230,358.00	\$ 60,000.00	\$ 40,000.00	\$ 290,000.00
Impact Fees	\$ -	\$ -	\$ 60,000.00	\$ -	\$ -
Capital Projects	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -
	\$ 405,400.00	\$ 230,358.00	\$ 120,000.00	\$ 40,000.00	\$ 290,000.00

Department: Police Department		#	Total Cost
Category: Infrastructure			
Exterior of Building - HVAC & Crane	PD-001	\$	46,500.00
Interior of Building - Flooring	PD-002	\$	63,100.00
Records Division - New Desks	PD-003	\$	10,200.00
Dispatch - E-citation Interface	PD-005	\$	20,000.00
Impound Lot - Fencing, Gate, & Backtop	PD-006	\$	32,700.00
Detective Division - Cellebrite phone extraction	PD-007	\$	5,000.00
Firing Range - Install utilities & Modular Classroom	PD-008	\$	514,050.00
New building - Growth Study & Design	PD-009	\$	63,000.00
Category: Equipment			
Police Equip (other) - E-Citation printers, optics	PD-010	\$	851,040.00
Radios - 25% of stock replacement schedule	PD-014	\$	757,500.00
Body Cameras	PD-015	\$	206,500.00
Other Cameras	PD-016	\$	12,500.00
SWAT Equipment	PD-018	\$	79,500.00
Computer programs	PD-020	\$	63,400.00
THSO Grant Equipment	PD-021	\$	83,300.00
Drone	PD-026	\$	8,500.00
Category: Vehicles			
Replacement Vehicles	PD-024	\$	4,439,556.00
New Additional Vehicles	PD-025	\$	3,740,353.00

FY27	FY28	FY29	FY30	FY31
\$ -	\$ 46,500.00	\$ -	\$ -	\$ -
\$ -	\$ 63,100.00	\$ -	\$ -	\$ -
\$ -	\$ 10,200.00	\$ -	\$ -	\$ -
\$ 20,000.00	\$ -	\$ -	\$ -	\$ -
\$ 32,700.00	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 5,000.00	\$ -	\$ -	\$ -
\$ -	\$ 334,050.00	\$ 180,000.00	\$ -	\$ -
\$ -	\$ 63,000.00	\$ -	\$ -	\$ -
\$ 231,000.00	\$ 298,760.00	\$ 123,760.00	\$ 98,760.00	\$ 98,760.00
\$ 151,500.00	\$ 151,500.00	\$ 151,500.00	\$ 151,500.00	\$ 151,500.00
\$ 206,500.00	\$ -	\$ -	\$ -	\$ -
\$ 12,500.00	\$ -	\$ -	\$ -	\$ -
\$ 29,500.00	\$ 50,000.00	\$ -	\$ -	\$ -
\$ -	\$ 63,400.00	\$ -	\$ -	\$ -
\$ 34,300.00	\$ 12,250.00	\$ 12,250.00	\$ 12,250.00	\$ 12,250.00
\$ 8,500.00	\$ -	\$ -	\$ -	\$ -
\$ 326,700.00	\$ 501,618.00	\$ 1,608,179.00	\$ 1,351,059.00	\$ 652,000.00
\$ 953,100.00	\$ 1,069,135.00	\$ 906,118.00	\$ 812,000.00	\$ -

Funding
General Fund
Grants
Impact Fees
Capital Projects
Drug Fund

FY27	FY28	FY29	FY30	FY31
\$ 879,300.00	\$ 1,750,145.00	\$ 2,063,439.00	\$ 1,601,319.00	\$ 902,260.00
\$ 34,300.00	\$ 12,250.00	\$ 12,250.00	\$ 12,250.00	\$ 12,250.00
\$ 953,100.00	\$ 906,118.00	\$ 906,118.00	\$ 812,000.00	\$ -
\$ 118,600.00	\$ -	\$ -	\$ -	\$ -
\$ 21,000.00	\$ -	\$ -	\$ -	\$ -
\$ 2,006,300.00	\$ 2,668,513.00	\$ 2,981,807.00	\$ 2,425,569.00	\$ 914,510.00

Department: Probation			FY27	FY28	FY29	FY30	FY31
#	Total Cost						
Category: Infrastructure							
Office Improvements	PR-004	\$ 11,000.00	\$ -	\$ 11,000.00	\$ -	\$ -	\$ -

Funding	FY27	FY28	FY29	FY30	FY31
General Fund	\$ -	\$ 11,000.00	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 11,000.00	\$ -	\$ -	\$ -

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Department: Public Works			#	Total Cost	FY27	FY28	FY29	FY30	FY31
Category: Equipment									
Rugged Laptops for New Positions	PW-003	\$	9,000.00	\$	9,000.00	\$	-	\$	-
Hand Tools	PW-004	\$	1,150.00	\$	200.00	\$	200.00	\$	250.00
Project Coordinator - NEW POSITION REQUESTS	PW-016	\$	40,000.00	\$	40,000.00	\$	-	\$	-
Category: Infrastructure									
Office Equipment & Desks for New Positions	PW-008	\$	3,000.00	\$	3,000.00	\$	-	\$	-
Furniture	PW-009	\$	7,000.00	\$	7,000.00	\$	-	\$	-
Communication Devices	PW-010	\$	45,000.00	\$	45,000.00	\$	-	\$	-
Battery backup	PW-011	\$	150,000.00	\$	30,000.00	\$	30,000.00	\$	30,000.00

Funding	FY27	FY28	FY29	FY30	FY31
General Fund	\$ 75,200.00	\$ 30,200.00	\$ 30,250.00	\$ 30,250.00	\$ 30,250.00
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects	\$ 59,000.00	\$ -	\$ -	\$ -	\$ -
	\$ 134,200.00	\$ 30,200.00	\$ 30,250.00	\$ 30,250.00	\$ 30,250.00

Department: Streets	#	Total Cost
Category: Equipment		
Dump Truck	ST-007	\$ 160,000.00
Category: Infrastructure		
Bridge Improvements/Repairs	ST-002	\$ 275,000.00
Signs	ST-003	\$ 550,000.00
Cooks Lane Improvements	ST-009	\$ 2,450,000.00
Enon Springs Road @ CSX	ST-011	\$ 475,000.00
Rock Springs / Cooks Lane Improvements	ST-012	\$ 3,360,000.00
Jefferson Pike @ Nissan Left Turn - PIN 135730	ST-013	\$ 1,565,000.00
Lowry Street Phase II - PIN 129837	ST-016	\$ 600,000.00
Old Almadillo Road Improvements	ST-019	\$ 5,370,000.00
Rock Springs Road at ONH (Needham to Austin Lee)	ST-020	\$ 10,475,000.00
Rocky Fork Almadillo Road	ST-023	\$ 10,260,000.00
Sam Ridley @ Old Nashville HWY - PIN 127985	ST-026	\$ 1,994,000.00
Weakley Lane Improvements	ST-032	\$ 4,100,000.00
Florence Road Sidewalk - PIN 129828	ST-034	\$ 1,300,000.00
Lee Road	ST-036	\$ 26,600,000.00
Lowry Street Phase III - PIN 132341	ST-037	\$ 1,790,000.00
Pedestrian Crossing - Hazelwood	ST-043	\$ 10,000.00
Safe Streets For All	ST-044	\$ 2,000,000.00
Sidewalk - ONH Sidewalk Improvements - PIN 132615	ST-048	\$ 1,570,000.00
Industrial Drive Access Management	ST-058	\$ 620,000.00
Industrial Blvd Improvements	ST-xxx	\$ 200,000.00
New Sidewalks	ST-059	\$ 1,300,000.00
Pedestrian Crossing Alert Lights	ST-060	\$ 200,000.00
Road Resurfacing	ST-061	\$ 3,840,000.00
ITS Phase 3, 4, 5	ST-063	\$ 500,000.00
Sidewalk Rehabilitation / ADA Upgrades	ST-070	\$ 1,750,000.00
Sidewalk - Enon Springs Sidewalks - PIN 129833	ST-073	\$ 1,630,000.00
Shop Improvements	ST-074	\$ 10,000.00

	FY27	FY28	FY29	FY30	FY31
Dump Truck	\$ 160,000.00	\$ -	\$ -	\$ -	\$ -
Bridge Improvements/Repairs	\$ 5,000.00	\$ 255,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Signs	\$ 350,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
Cooks Lane Improvements	\$ -	\$ 100,000.00	\$ 150,000.00	\$ 1,100,000.00	\$ 1,100,000.00
Enon Springs Road @ CSX	\$ -	\$ 125,000.00	\$ 350,000.00	\$ -	\$ -
Rock Springs / Cooks Lane Improvements	\$ 60,000.00	\$ 3,300,000.00	\$ -	\$ -	\$ -
Jefferson Pike @ Nissan Left Turn - PIN 135730	\$ 225,000.00	\$ 110,000.00	\$ 30,000.00	\$ 1,200,000.00	\$ -
Lowry Street Phase II - PIN 129837	\$ 50,000.00	\$ 550,000.00	\$ -	\$ -	\$ -
Old Almadillo Road Improvements	\$ -	\$ 220,000.00	\$ 150,000.00	\$ 4,850,000.00	\$ 150,000.00
Rock Springs Road at ONH (Needham to Austin Lee)	\$ 375,000.00	\$ 600,000.00	\$ -	\$ 5,250,000.00	\$ 4,250,000.00
Rocky Fork Almadillo Road	\$ 60,000.00	\$ 2,500,000.00	\$ 2,750,000.00	\$ 2,450,000.00	\$ 2,500,000.00
Sam Ridley @ Old Nashville HWY - PIN 127985	\$ 1,994,000.00	\$ -	\$ -	\$ -	\$ -
Weakley Lane Improvements	\$ 100,000.00	\$ 650,000.00	\$ 750,000.00	\$ 1,300,000.00	\$ 1,300,000.00
Florence Road Sidewalk - PIN 129828	\$ 100,000.00	\$ 1,200,000.00	\$ -	\$ -	\$ -
Lee Road	\$ 800,000.00	\$ 3,150,000.00	\$ 10,500,000.00	\$ 12,150,000.00	\$ -
Lowry Street Phase III - PIN 132341	\$ 150,000.00	\$ 130,000.00	\$ 10,000.00	\$ 1,500,000.00	\$ -
Pedestrian Crossing - Hazelwood	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -
Safe Streets For All	\$ -	\$ 1,000,000.00	\$ 1,000,000.00	\$ -	\$ -
Sidewalk - ONH Sidewalk Improvements - PIN 132615	\$ 150,000.00	\$ 100,000.00	\$ 20,000.00	\$ 1,300,000.00	\$ -
Industrial Drive Access Management	\$ 120,000.00	\$ 500,000.00	\$ -	\$ -	\$ -
Industrial Blvd Improvements	\$ 200,000.00	\$ -	\$ -	\$ -	\$ -
New Sidewalks	\$ 250,000.00	\$ 300,000.00	\$ 350,000.00	\$ 200,000.00	\$ 200,000.00
Pedestrian Crossing Alert Lights	\$ 200,000.00	\$ -	\$ -	\$ -	\$ -
Road Resurfacing	\$ 590,000.00	\$ 750,000.00	\$ 800,000.00	\$ 850,000.00	\$ 850,000.00
ITS Phase 3, 4, 5	\$ 500,000.00	\$ -	\$ -	\$ -	\$ -
Sidewalk Rehabilitation / ADA Upgrades	\$ 150,000.00	\$ 400,000.00	\$ 400,000.00	\$ 400,000.00	\$ 400,000.00
Sidewalk - Enon Springs Sidewalks - PIN 129833	\$ 180,000.00	\$ 200,000.00	\$ 50,000.00	\$ 1,200,000.00	\$ -
Shop Improvements	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -

Department: Streets	#	Total Cost	FY27	FY28	FY29	FY30	FY31
Category: Vehicles							
Trucks	ST-062	\$ 65,000.00	\$ -	\$ -	\$ -	\$ -	\$ 65,000.00

Funding	FY27	FY28	FY29	FY30	FY31
General Fund	\$ 15,000.00	\$ 1,905,000.00	\$ 766,000.00	\$ 1,245,000.00	\$ 220,000.00
Grants	\$ 2,650,200.00	\$ 3,085,000.00	\$ 9,449,000.00	\$ 16,310,000.00	\$ -
Impact Fees	\$ 965,000.00	\$ 1,400,000.00	\$ 1,250,000.00	\$ 650,000.00	\$ 700,000.00
Debt	\$ -	\$ 7,450,000.00	\$ 4,300,000.00	\$ 14,300,000.00	\$ 8,650,000.00
Capital Project	\$ 3,158,800.00	\$ 2,350,000.00	\$ 1,600,000.00	\$ 1,300,000.00	\$ 1,300,000.00
	\$ 6,789,000.00	\$ 16,190,000.00	\$ 17,365,000.00	\$ 33,805,000.00	\$ 10,870,000.00

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Department: Storm Water			#	Total Cost	FY27	FY28	FY29	FY30	FY31				
Category: Equipment													
Project: Salt Box and Plow	STW-003	\$	167,000.00	\$	59,000.00	\$	-	\$	54,000.00	\$	-	\$	54,000.00
Project: Skid Steer	STW-004	\$	120,000.00	\$	-	\$	120,000.00	\$	-	\$	-	\$	-
Project: Dump Truck	STW-005	\$	470,000.00	\$	150,000.00	\$	-	\$	160,000.00	\$	-	\$	160,000.00
Project: Bush hog	STW-006	\$	130,000.00	\$	40,000.00	\$	45,000.00	\$	-	\$	45,000.00	\$	-
Project: Brush Truck	STW-007	\$	250,000.00	\$	250,000.00	\$	-	\$	-	\$	-	\$	-
Project: Dozer	STW-008	\$	260,000.00	\$	-	\$	-	\$	-	\$	260,000.00	\$	-
Project: Ditch Witch	STW-009	\$	70,000.00	\$	-	\$	70,000.00	\$	-	\$	-	\$	-
Project: Tractor	STW-010	\$	200,000.00	\$	-	\$	100,000.00	\$	-	\$	100,000.00	\$	-
Project: Backhoe - Loader	STW-011	\$	150,000.00	\$	-	\$	150,000.00	\$	-	\$	-	\$	-
Category: Infrastructure													
Project: Drainage Repairs	STW-020	\$	1,000,000.00	\$	200,000.00	\$	200,000.00	\$	200,000.00	\$	200,000.00	\$	200,000.00
Project: Shop Improvements	STW-021	\$	30,000.00	\$	30,000.00	\$	-	\$	-	\$	-	\$	-
Category: Vehicles													
Project: Truck	STW-027	\$	190,000.00	\$	80,000.00	\$	-	\$	55,000.00	\$	-	\$	55,000.00

Funding	FY27	FY28	FY29	FY30	FY31
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Water	\$ 809,000.00	\$ 685,000.00	\$ 469,000.00	\$ 605,000.00	\$ 469,000.00
	\$ 809,000.00	\$ 685,000.00	\$ 469,000.00	\$ 605,000.00	\$ 469,000.00

Department: Vehicle Maintenance			#	Total Cost	FY27	FY28	FY29	FY30	FY31
Category: Infrastructure									
Project: Shop Improvements			VM-008	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -

Funding	FY27	FY28	FY29	FY30	FY31
General Fund	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -

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Department: Water Plant			#	Total Cost	FY27	FY28	FY29	FY30	FY31
Category: Computer Items									
Misc. (Under \$4000)	WTP-001	\$	10,000.00	\$	2,000.00	\$	2,000.00	\$	2,000.00
Category: Equipment									
Bleach Generator Electrodes	WTP-004	\$	270,000.00	\$	-	\$	270,000.00	\$	-
Generator High Service Pump Station	WTP-010	\$	300,000.00	\$	-	\$	300,000.00	\$	-
Membrane Replacement Modules	WTP-015	\$	1,050,000.00	\$	-	\$	-	\$	350,000.00
Misc (Under \$4000)	WTP-016	\$	10,000.00	\$	2,000.00	\$	2,000.00	\$	2,000.00
Category: Improvements									
Communication Repairs	WTP-022	\$	180,000.00	\$	180,000.00	\$	-	\$	-
HVAC Upgrade	WTP-024	\$	80,000.00	\$	80,000.00	\$	-	\$	-
Pipe Maintenance	WTP-027	\$	120,000.00	\$	-	\$	-	\$	-
Rebuild Raw Water Pumps	WTP-028	\$	270,000.00	\$	90,000.00	\$	-	\$	90,000.00
Repair/Repaint Clearwell 1 & 2	WTP-029	\$	250,000.00	\$	-	\$	250,000.00	\$	-
Hilltop Tank	WTP-030	\$	180,000.00	\$	-	\$	-	\$	180,000.00
Category: Booster Station Upgrade									
Mason Tucker	WTP-038	\$	7,000,000.00	\$	3,000,000.00	\$	4,000,000.00	\$	-
Category: Systems									
Lime Grit Auger System	WTP-042	\$	180,000.00	\$	-	\$	180,000.00	\$	-

Funding	FY27	FY28	FY29	FY30	FY31
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
W/S Revenue	\$ 354,000.00	\$ 434,000.00	\$ 784,000.00	\$ 624,000.00	\$ 704,000.00
Debt Proceeds	\$ 3,000,000.00	\$ 4,000,000.00	\$ -	\$ -	\$ -
	\$ 3,354,000.00	\$ 4,434,000.00	\$ 784,000.00	\$ 624,000.00	\$ 704,000.00

Department: Waste Water			#	Total Cost	FY27	FY28	FY29	FY30	FY31
Category: Computer Items									
Misc. (Under \$4000)	WWTP-001	\$	14,000.00	\$	2,800.00	\$	2,800.00	\$	2,800.00
Category: Equipment									
BOD Incubator	WWTP-003	\$	6,500.00	\$	-	\$	6,500.00	\$	-
Clarifier Gear Box	WWTP-004	\$	35,000.00	\$	35,000.00	\$	-	\$	-
Samplers	WWTP-008	\$	529,000.00	\$	-	\$	500,000.00	\$	9,000.00
Flyght Pump (Spare)	WWTP-009	\$	30,000.00	\$	-	\$	30,000.00	\$	-
Mixer	WWTP-010	\$	25,000.00	\$	25,000.00	\$	-	\$	-
Lift Station	WWTP-012	\$	170,800.00	\$	149,800.00	\$	6,000.00	\$	15,000.00
Misc. (Under \$4000)	WWTP-013	\$	10,000.00	\$	2,000.00	\$	2,000.00	\$	2,000.00
Nitrate Probes	WWTP-015	\$	160,000.00	\$	-	\$	-	\$	160,000.00
VFD	WWTP-022	\$	45,000.00	\$	45,000.00	\$	-	\$	-
Category: Improvements									
Dewatering Building	WWTP-031	\$	40,000.00	\$	40,000.00	\$	-	\$	-
Meadowbrook Lift Station Upgrade	WWTP-032	\$	500,000.00	\$	-	\$	-	\$	350,000.00
WWTP Expansion	WWTP-038	\$	1,700,000.00	\$	-	\$	-	\$	-
Category: Vehicles									
Lab Vehicle	WWTP-041	\$	35,000.00	\$	-	\$	-	\$	35,000.00
Maintenance Truck (F550)	WWTP-042	\$	100,000.00	\$	-	\$	-	\$	-

Funding	FY27	FY28	FY29	FY30	FY31
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
W/S Revenue	\$ 299,600.00	\$ 547,300.00	\$ 223,800.00	\$ 374,800.00	\$ 254,800.00
SRF	\$ -	\$ -	\$ -	\$ -	\$ 1,700,000.00
	\$ 299,600.00	\$ 547,300.00	\$ 223,800.00	\$ 374,800.00	\$ 1,954,800.00

Department: Water Sewer Maintenance		#	Total Cost
Category: Computer Items			
Misc. (Under \$4000)	WSM-001	\$	10,000.00
Category: Equipment			
Backhoe	WSM-006	\$	110,000.00
Misc. (Under \$4000)	WSM-012	\$	20,000.00
Category: Improvements			
Sewer Creek Crossing Maintenance	WSM-020	\$	150,000.00
Category: Projects			
Emergency Line Work	WSM-030	\$	2,500,000.00
Fall Creek Basin	WSM-032	\$	175,000.00
Lee Road Widening	ST-036	\$	600,000.00
Weakly Lane Road Widening	ST-032	\$	7,953,820.00
Cooks Lane Road Widening	ST-009	\$	675,000.00
Inflow and Infiltration Construction	WSM-037	\$	6,500,000.00
Inflow and Infiltration Inspection/Design	WSM-038	\$	1,000,000.00
Inflow and Infiltration ROW	WSM-039	\$	550,000.00
Lynwood Construction	WSM-042	\$	16,400,000.00
Water Reuse Project	WSM-058	\$	1,000,000.00
Almaville Road Widening	ST-019	\$	5,950,000.00
Zone Metering	WSM-062	\$	432,000.00
Category: Vehicles			
Dump Truck	WSM-063	\$	150,000.00
Trucks and Equipment	WSM-065	\$	167,800.00

FY27	FY28	FY29	FY30	FY31
\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
\$ -	\$ -	\$ 110,000.00	\$ -	\$ -
\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00
\$ -	\$ -	\$ 175,000.00	\$ -	\$ -
\$ -	\$ 600,000.00	\$ -	\$ -	\$ -
\$ 2,000,000.00	\$ 3,550,000.00	\$ 2,403,820.00	\$ -	\$ -
\$ 675,000.00	\$ -	\$ -	\$ -	\$ -
\$ 1,500,000.00	\$ 2,500,000.00	\$ -	\$ -	\$ 2,500,000.00
\$ 500,000.00	\$ -	\$ 500,000.00	\$ -	\$ -
\$ -	\$ 275,000.00	\$ -	\$ -	\$ 275,000.00
\$ 5,000,000.00	\$ 5,000,000.00	\$ 2,400,000.00	\$ 4,000,000.00	\$ -
\$ 300,000.00	\$ -	\$ 700,000.00	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 5,950,000.00	\$ -
\$ 144,000.00	\$ -	\$ 144,000.00	\$ -	\$ 144,000.00
\$ -	\$ 150,000.00	\$ -	\$ -	\$ -
\$ 167,800.00	\$ -	\$ -	\$ -	\$ -

Funding
Grants
W/S Revenue
SRF

FY27	FY28	FY29	FY30	FY31
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 5,822,800.00	\$ 7,611,000.00	\$ 4,568,820.00	\$ 6,486,000.00	\$ 3,455,000.00
\$ 5,000,000.00	\$ 5,000,000.00	\$ 2,400,000.00	\$ 4,000,000.00	\$ -
\$ 10,822,800.00	\$ 12,611,000.00	\$ 6,968,820.00	\$ 10,486,000.00	\$ 3,455,000.00

Department: Utilities - GAS		#	Total Cost
Category: Computer Items			
Misc. (Under \$4000)	GAS-002	\$	10,000.00
Category: Equipment			
Copier/Printer	GAS-004	\$	8,000.00
Gas Leak Detectors	GAS-005	\$	50,100.00
Misc. (Under \$4000)	GAS-013	\$	20,000.00
Category: Heavy Equip			
Backhoe	GAS-017	\$	240,000.00
Category: Improvements			
Gas Shop - Parking Lot	GAS-024	\$	45,000.00
Category: Projects			
Continuing Construction	GAS-033	\$	3,750,000.00
Lyndwood & 840	GAS-034	\$	1,525,000.00
Fall Creek Basin	GAS-035	\$	175,000.00
Emergency Management Program	GAS-036	\$	13,000.00
Lee Road Widening	ST-036	\$	317,000.00
Weakly Lane Road Widening	ST-032	\$	1,106,200.00
Relocations	GAS-039	\$	3,135,000.00
Almaville Road Widening	ST-019	\$	1,100,000.00
Category: Vehicles			
Service Trucks	GAS-041	\$	251,000.00

FY27	FY28	FY29	FY30	FY31
\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
\$ 8,000.00	\$ -	\$ -	\$ -	\$ -
\$ 50,100.00	\$ -	\$ -	\$ -	\$ -
\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
\$ -	\$ 120,000.00	\$ -	\$ -	\$ 120,000.00
\$ -	\$ 10,000.00	\$ -	\$ 35,000.00	\$ -
\$ 750,000.00	\$ 750,000.00	\$ 750,000.00	\$ 750,000.00	\$ 750,000.00
\$ -	\$ -	\$ -	\$ 525,000.00	\$ 1,000,000.00
\$ -	\$ 175,000.00	\$ -	\$ -	\$ -
\$ 7,000.00	\$ 6,000.00	\$ -	\$ -	\$ -
\$ -	\$ 317,000.00	\$ -	\$ -	\$ -
\$ 381,000.00	\$ 432,400.00	\$ 292,800.00	\$ -	\$ -
\$ 850,000.00	\$ 850,000.00	\$ 435,000.00	\$ 500,000.00	\$ 500,000.00
\$ -	\$ -	\$ -	\$ 1,100,000.00	\$ -
\$ 140,000.00	\$ 46,000.00	\$ -	\$ -	\$ 65,000.00

Funding
Grants
Gas Revenue

FY27	FY28	FY29	FY30	FY31
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,192,100.00	\$ 2,712,400.00	\$ 1,483,800.00	\$ 2,916,000.00	\$ 2,441,000.00
\$ 2,192,100.00	\$ 2,712,400.00	\$ 1,483,800.00	\$ 2,916,000.00	\$ 2,441,000.00

CAPITAL IMPROVEMENT PLAN

Funding	FY27	FY28	FY29	FY30	FY31	Total
General Fund	\$ 4,124,400.00	\$ 9,095,653.00	\$ 9,082,564.00	\$ 6,784,365.25	\$ 3,855,346.06	\$ 32,942,328.31
Grants	\$ 2,768,300.00	\$ 7,947,250.00	\$ 14,261,250.00	\$ 16,322,250.00	\$ 12,250.00	\$ 41,311,300.00
Impact Fees	\$ 3,028,100.00	\$ 7,706,118.00	\$ 5,666,118.00	\$ 3,212,000.00	\$ 700,000.00	\$ 20,312,336.00
Drug Fund	\$ 21,000.00	\$ -	\$ -	\$ -	\$ -	\$ 21,000.00
Capital Projects	\$ 9,424,300.00	\$ 10,250,000.00	\$ 1,600,000.00	\$ 3,150,000.00	\$ 13,300,000.00	\$ 37,724,300.00
GO Debt	\$ -	\$ 7,450,000.00	\$ 4,300,000.00	\$ 14,300,000.00	\$ 8,650,000.00	\$ 34,700,000.00
Storm Water	\$ 809,000.00	\$ 685,000.00	\$ 469,000.00	\$ 605,000.00	\$ 469,000.00	\$ 3,037,000.00
Water & Sewer	\$ 6,476,400.00	\$ 8,592,300.00	\$ 5,576,620.00	\$ 7,484,800.00	\$ 4,413,800.00	\$ 32,543,920.00
W&S Debt	\$ 8,000,000.00	\$ 9,000,000.00	\$ 2,400,000.00	\$ 4,000,000.00	\$ 1,700,000.00	\$ 25,100,000.00
Natural Gas	\$ 2,192,100.00	\$ 2,712,400.00	\$ 1,483,800.00	\$ 2,916,000.00	\$ 2,441,000.00	\$ 11,745,300.00
	\$ 36,843,600.00	\$ 63,438,721.00	\$ 44,839,352.00	\$ 58,774,415.25	\$ 35,541,396.06	\$ 239,437,484.31

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CAPITAL PROJECT FUNDING SUMMARY BY DEPARTMENT FY2027

DEPARTMENT	REQUESTED AMOUNT	APPROVED AMOUNT	GENERAL FUND	DEBT PROCEEDS	STATE STREET AID	DRUG FUND	IMPACT FEES	GRANT	STORM WATER	INSURANCE FUND	CAPITAL PROJECTS	WS REVENUE	GAS REVENUE	TOTAL
ADMINISTRATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BUILDING AND GROUNDS	\$91,500	\$91,500	\$91,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$91,500
EVENT CENTER	\$51,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FINANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FIRE DEPARTMENT	\$4,462,340	\$4,047,000	\$814,200	\$0	\$0	\$0	\$560,000	\$0	\$0	\$0	\$2,672,800	\$0	\$0	\$4,047,000
GENERAL SESSIONS	\$64,000	\$4,000	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000
GOLF COURSE	\$297,650	\$297,700	\$137,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$160,000	\$0	\$0	\$297,700
HUMAN RESOURCES	\$77,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INFORMATION SERVICES	\$1,792,350	\$1,022,400	\$965,400	\$0	\$0	\$0	\$0	\$57,000	\$0	\$0	\$0	\$0	\$0	\$1,022,400
JUDICIAL	\$35,000	\$35,000	\$35,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,000
LEGISLATIVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PARKS AND RECREATION	\$8,298,879	\$4,513,600	\$781,700	\$0	\$0	\$0	\$550,000	\$26,800	\$0	\$0	\$3,155,100	\$0	\$0	\$4,513,600
PLANNING AND CODES	\$305,358	\$405,400	\$305,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0	\$405,400
POLICE DEPARTMENT	\$2,811,942	\$2,006,300	\$879,300	\$0	\$0	\$21,000	\$953,100	\$34,300	\$0	\$0	\$118,600	\$0	\$0	\$2,006,300
PROBATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PUBLIC WORKS	\$134,200	\$134,200	\$75,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59,000	\$0	\$0	\$134,200
STREET DEPARTMENT	\$14,480,000	\$6,789,000	\$15,000	\$0	\$0	\$0	\$965,000	\$2,650,200	\$0	\$0	\$3,158,800	\$0	\$0	\$6,789,000
TRAFFIC COURT	\$10,000	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
TREASURY AND COLLECTIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
VEHICLE MAINTENANCE	\$10,000	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
WELLNESS PROGRAM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL GENERAL FUND	\$33,771,219	\$19,366,100	\$4,124,400	\$0	\$0	\$21,000	\$3,028,100	\$2,768,300	\$0	\$0	\$9,424,300	\$0	\$0	\$19,366,100
STORM WATER	\$809,000	\$809,000	\$0	\$0	\$0	\$0	\$0	\$0	\$809,000	\$0	\$0	\$0	\$0	\$809,000
WATER PLANT	\$3,354,000	\$3,354,000	\$0	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$354,000	\$0	\$3,354,000
WASTE WATER TREATMENT PLANT	\$155,800	\$299,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$299,600	\$0	\$299,600
WATER AND SEWER MAINTENANCE	\$10,097,737	\$10,822,800	\$0	\$5,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,822,800	\$0	\$10,822,800
TOTAL W & S FUND	\$13,607,537	\$14,476,400	\$0	\$8,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,476,400	\$0	\$14,476,400
GAS DEPARTMENT	\$2,367,100	\$2,192,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,192,100	\$2,192,100
GRAND TOTALS	\$50,554,856	\$36,843,600	\$4,124,400	\$8,000,000	\$0	\$21,000	\$3,028,100	\$2,768,300	\$809,000	\$0	\$9,424,300	\$6,476,400	\$2,192,100	\$36,843,600

Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
<u>ADMINISTRATION</u>			
▶ Application for Cert. of Compliance for Retail Food Store Wine License	\$100.00	\$100.00	-
▶ Open Records Request			-
• Copy onto a CD	\$5.00	\$5.00	-
• Copy onto a DVD	\$5.00	\$5.00	-
• GIS Maps (24x30)	\$30.00	\$30.00	-
• Oversized Copies from Planning	\$4.00	\$4.00	-
• Paper Copies Per Page (Except Courts)			-
▣ <i>Black and White Copies</i>	\$0.15	\$0.15	-
▣ <i>Color Copies</i>	\$0.50	\$0.50	-
▶ Returned Check Charge/ACH Charge (All Departments)			-
• Payments over \$2,000	1% of check amount	1% of check amount	-
<u>BUILDING CODES DEPARTMENT</u>			
▶ Appeal to Board of Adj and App	\$200.00	\$200.00	-
▶ Miscellaneous			-
• Administrative Fee for Codes Violations	\$250.00	\$250.00	-
• Processing Fee for refunds (per requested permit refund)	\$35.00	\$35.00	-
• Reinspection Fee.	\$75.00	\$75.00	-
• Technology Fee (per permit or plan review issued), Non-refundable	\$10.00	\$20.00	\$10.00
▶ Permits			-
• Building Permits			-
▣ <i>Accessory Building</i>	\$0.45/SF	\$0.45/SF	-
▣ <i>Blasting</i>	\$35.00	\$35.00	-
▣ <i>Building Permit Extension or Renewal</i>			-
○ All other	\$100.00	\$100.00	-
○ Industrial	\$300.00	\$300.00	-
○ Residential/Multifamily	\$75.00	\$75.00	-
▣ <i>Carnival</i>	\$210.00	\$210.00	-
▣ <i>Change of Occupancy</i>	\$100.00	\$100.00	-

Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
■ <i>Complete building or build out</i>			-
○ All others (\$100 minimum)	\$0.45/sf	\$0.45/sf	-
○ Industrial (\$300 minimum)	\$0.45/sf	\$0.45/sf	-
○ Residential/Multifamily (\$45 minimum)	\$0.45/sf	\$0.45/sf	-
■ <i>Construction Trailer</i>	\$0.45/sf	\$0.45/sf	-
■ <i>Demolition</i>	\$105.00	\$105.00	-
■ <i>Firework</i>			-
○ Sale permit (per selling session)	\$750.00	\$750.00	-
○ Tent permit (per selling session)	\$105.00	\$105.00	-
■ <i>Foundation</i>			-
○ Commercial/Industrial	\$200.00	\$200.00	-
○ Residential	\$100.00	\$100.00	-
■ <i>Gas (for additions, or service outside Town limits)</i>	\$45 + \$7.50/fixture	\$45 + \$7.50/fixture	-
■ <i>Generators / Motor</i>	\$100.00	\$100.00	-
■ <i>Mechanical</i>			-
○ Commercial water heaters	\$100.00	\$100.00	-
○ Non-Residential HVAC units, boilers, instant WH, range, etc	\$100 + \$25/fixture	\$100 + \$25/fixture	-
○ Residential HVAC units, boilers, instant WH, range, etc	\$50 + \$10/fixture	\$50 + \$10/fixture	-
○ Residential water heater	\$50.00	\$50.00	-
■ <i>Miscellaneous</i>	\$50.00	\$50.00	-
■ <i>Plumbing</i>			-
○ Additions, etc.	Base + \$10/fixture	Base + \$10/fixture	-
○ Base fee	\$50.00	\$50.00	-
○ Sewer	\$25.00	\$25.00	-
○ Waterline	\$25.00	\$25.00	-
■ <i>Pool</i>			-
○ Above ground	\$100.00	\$100.00	-
○ In ground	\$200.00	\$200.00	-
■ <i>Shell</i>			-
○ All others (\$100 minimum)	\$0.20/SF	\$0.20/SF	-
○ Industrial (\$300 minimum)	\$0.20/SF	\$0.20/SF	-
○ Residential/Multifamily (\$45 minimum)	\$0.20/SF	\$0.20/SF	-

Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
■ <i>Signs</i>			-
○ All others	\$100 + \$0.30/sf	\$100 + \$0.30/sf	-
○ Banners (>16 sf is 2 banners)	\$30/banner, maximum of 2	\$30/banner, maximum of 2	-
○ Tempopary large inflatable (15 days)	\$30.00	\$30.00	-
■ <i>Sprinkler System</i>	\$0.20/SF	\$0.20/SF	-
■ <i>Storage unit (temporary)</i>	\$0.45/SF	\$0.45/SF	-
■ <i>Temporary Certificate of Occupancy-Commercial Only</i>	\$400.00	\$400.00	-
■ <i>Temporary Office Trailer</i>	\$0.45/SF	\$0.45/SF	-
■ <i>Tent (temporary)</i>	\$55.00	\$55.00	-
• <i>Electrical</i>			-
■ <i>1 & 2 Family Dwellings and Townhomes</i>			-
○ HVAC (per dwelling, per unit)	\$50.00	\$50.00	-
○ Low Voltage Residential	\$50.00	\$50.00	-
○ New Construction			-
◆ Additional inspection/reinspection	\$50.00	\$50.00	-
◆ Base Fee	\$50.00	\$50.00	-
◆ Service Size (Amps) (Rough-in, Final & Service Release) 1-200	\$100.00	\$100.00	-
◆ Service Size (Amps) (Rough-in, Final & Service Release) 201-400	\$120.00	\$120.00	-
◆ Service Size (Amps) (Rough-in, Final & Service Release) >400	\$140.00	\$140.00	-
○ Pools/Hot Tub			-
◆ Above ground	\$100.00	\$100.00	-
◆ In ground	\$150.00	\$150.00	-
○ Reconnect	\$75.00	\$75.00	-
○ Remodel and/or addition			-
◆ Additional inspection/reinspection	\$50.00	\$50.00	-
◆ Service Size (Amps) (Rough-in, Final & 1 reinspection) 1-200	\$100.00	\$100.00	-
◆ Service Size (Amps) (Rough-in, Final & 1 reinspection) 201-400	\$120.00	\$120.00	-
◆ Service Size (Amps) (Rough-in, Final & 1 reinspection) >400	\$140.00	\$140.00	-
○ Service Release			-
◆ Extension	\$50.00	\$50.00	-
◆ > 1000 amps	\$300.00	\$300.00	-
◆ 1-200 amps	\$80.00	\$80.00	-

Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
♦ 201-400 amps	\$100.00	\$100.00	-
♦ 401-600 amps	\$120.00	\$120.00	-
♦ 601-1000 amps	\$200.00	\$200.00	-
■ <i>All others</i>			-
○ Final inspection			-
♦ >1000 amps	\$400.00	\$400.00	-
♦ 1-200 amps	\$50.00	\$50.00	-
♦ 201-400 amps	\$55.00	\$55.00	-
♦ 401-600 amps	\$60.00	\$60.00	-
♦ 601-1000 amps	\$100.00	\$100.00	-
○ Other inspections			-
♦ Fire Alarms > 25 Devices	\$200 + \$5.00/device	\$200 + \$5.00/device	-
♦ Fire Alarms 1-25 Devices	\$200.00	\$200.00	-
♦ Generators / Motors	\$100.00	\$100.00	-
♦ Hotel/Motel/Residential Room	\$50.00	\$50.00	-
♦ HVAC (per unit)	\$50.00	\$50.00	-
♦ Low Voltage - Commercial / Industrial	\$100.00	\$100.00	-
♦ Primary/Secondary panel/Annunciator Panel	\$50.00/device	\$50.00/device	-
♦ Miscellaneous	\$50.00	\$50.00	-
♦ Occupancy	\$100.00	\$100.00	-
♦ Panel Replacement	\$100.00	\$100.00	-
♦ Reconnect	\$150.00	\$150.00	-
♦ Re-inspection	\$50.00	\$50.00	-
♦ Safety / Consult	\$50.00	\$50.00	-
♦ Sign	\$50.00	\$50.00	-
♦ Solar Panels	\$50/panel	\$50/panel	-
♦ VAV boxes	\$35 + \$5/VAV	\$35 + \$5/VAV	-
○ Rough-in			-
♦ >1000 amps	\$50.00	\$50.00	-
♦ 1-1000 amps	\$50.00	\$50.00	-

Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
○ Service Release			-
◆ Extension	\$50.00	\$50.00	-
◆ >1000 amps	\$300.00	\$300.00	-
◆ 1-200 amps	\$80.00	\$80.00	-
◆ 201-400 amps	\$100.00	\$100.00	-
◆ 401-600 amps	\$120.00	\$120.00	-
◆ 601-1000 amps	\$200.00	\$200.00	-
○ Temporary Pole			-
◆ >1000 amps	\$350.00	\$350.00	-
◆ 1-200 amps	\$50.00	\$50.00	-
◆ 201-400 amps	\$60.00	\$60.00	-
◆ 401-600 amps	\$70.00	\$70.00	-
◆ 601-1000 amps	\$100.00	\$100.00	-
▶ Plan Review (\$100 minimum, \$5000 maximum)			-
• Complete building, build out, shell	\$0.20/SF	\$0.20/SF	-
• Residential Plan Review	\$100.00	\$100.00	-
▶ Returned Check Charge/ACH Charge (All Departments)			-
• Payments up to \$2,000	\$20.00	\$20.00	-

Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

<u>EVENT CENTER</u>	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
▶ Room Rental			-
• Art/Tokyo/London " Full Set"	\$725.00	\$725.00	-
• Art/Tokyo/London "Any Single"	\$325.00	\$325.00	-
• Art/Tokyo/London "Any Double"	\$425.00	\$425.00	-
• Ballroom "A"	\$1,150.00	\$1,150.00	-
• Ballroom "B"	\$850.00	\$850.00	-
• Ballroom "B" Sections "1 or 2"	\$425.00	\$425.00	-
• Entire Building	\$6,250.00	\$6,250.00	-
• Grand Ballroom	\$1,500.00	\$1,500.00	-
• Smyrna Room	\$925.00	\$925.00	-

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Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
<u>GOLF COURSE</u>			-
▶ Cart Fees			-
• 18 Holes	\$16.00	\$16.00	-
• 9 Holes	\$8.00	\$8.00	-
▶ Executive Course Green Fee			-
• Junior	\$0.00	\$10.00	\$10.00
• Regular	\$13.00	\$14.00	\$1.00
• Senior	\$10.00	\$11.00	\$1.00
▶ FootGolf			-
• Junior	\$0.00	\$5.00	\$5.00
• Regular	\$11.00	\$11.00	-
• Senior	\$8.00	\$8.00	-
▶ Green Fee Rates (Monday-Friday)			-
• 18 Holes	\$33.00	\$38.00	\$5.00
• 9 Holes	\$17.00	\$20.00	\$3.00
▶ Green Fee Rates (Weekend and Holiday)			-
• 18 Holes	\$38.00	\$43.00	\$5.00
• 9 Holes	\$20.00	\$23.00	\$3.00
▶ Junior Green Fees (Weekend and Holiday after 2pm)			-
• 18 Holes	\$0.00	\$18.00	\$18.00
• 9 Holes	\$0.00	\$10.00	\$10.00
▶ Junior Green Fees (Monday-Friday)			-
• 18 Holes	\$0.00	\$18.00	\$18.00
• 9 Holes	\$0.00	\$10.00	\$10.00
▶ Military Rate			-
• 18 Holes Weekday	\$0.00	\$27.00	\$27.00
• 18 Holes Weekend	\$0.00	\$32.00	\$32.00
• 9 Holes Weekday	\$0.00	\$15.00	\$15.00
• 9 Holes Weekend	\$0.00	\$16.00	\$16.00
▶ Senior Green Fee Pass			-
• In-Town - Every Six Months	\$550.00	\$600.00	\$50.00
• Out-of-Town - Every Six Months	\$650.00	\$650.00	-

Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
▶ Senior Green Fee Rates (Monday-Friday)			-
• 18 Holes	\$19.00	\$24.00	\$5.00
• 9 Holes	\$10.00	\$13.00	\$3.00
▶ Trail Fee (9 or 18 Holes)	\$10.00	\$10.00	-
▶ Winter / Aerification Rate (Monday-Friday)			-
• 18 Holes	\$28.00	\$30.00	\$2.00
• 9 Holes	\$15.00	\$16.00	\$1.00
▶ Winter / Aerification Rate (Senior)			-
• 18 Holes	\$14.00	\$16.00	\$2.00
• 9 Holes	\$8.00	\$9.00	\$1.00
▶ Winter / Aerification Rate (Weekend and Holiday)			-
• 18 Holes	\$32.00	\$35.00	\$3.00
• 9 Holes	\$16.00	\$19.00	\$3.00

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Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

<u>JUDICIAL - GENERAL SESSIONS</u>	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
► Costs			-
• 5 Year Guilty Expungement	\$100.00	\$100.00	-
• Bail Bond	\$10.00	\$10.00	-
• Base Cost	\$60.00	\$55.00	(\$5.00)
• Booking Fee 40-7-122		\$10.00	\$10.00
• Certification	\$5.00	\$5.00	-
• Certified Mail- Return Receipt	100%	100%	-
• Computerization Fee	\$4.00	\$7.00	\$3.00
• Continuance	\$5.00	\$5.00	-
• Copies	\$0.50	\$0.50	-
• Court Clerk Education Fee		\$1.87	\$1.87
• Court Room Security	\$2.00	\$5.00	\$3.00
• Diversion Expungement	\$100.00	\$100.00	-
• Driver Safety School	\$85.00	\$85.00	-
• Extraordinary Costs/10 parties	100%	100%	-
• Failure to Appear	\$40.00	\$40.00	-
• Interest	100%	100%	-
• Mail	100%	100%	-
• Mileage	100%	100%	-
• Motion	\$25.00	\$25.00	-
• Out of State Prisoner Transportation	100%	100%	-
• Post-Judgment	\$25.00	\$25.00	-
• Public Defender Admin. Fee	\$2.50	\$2.50	-
• Public Defender's Conference	5%	5%	-
• Request for Release from Final Forfeiture	\$75.00	\$75.00	-
• Restricted License Fee	\$25.00	\$25.00	-
• Scire Facias	\$40.00	\$40.00	-
• Service Fee (Misd Citation)	\$25.00	\$25.00	-
• Service Fee (Warrant and Criminal Summons)	\$40.00	\$40.00	-
• Service of Process- Attempt	\$0.00	\$0.00	-
• Service of Process- In Person/ Attempted Service	\$40.00	\$50.00	\$10.00

Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
• Service of Process- Other/ Attempted Service	\$10.00	\$10.00	-
• Subpoena	\$6.00	\$10.00	\$4.00
• Transport Fee	\$50.00	\$50.00	-
▶ Fines			-
• Domestic Assault (additional fine)	5%	5%	-
• Driver's License Fine	5%	5%	-
• Drug Charge Fine	30%	30%	-
• DUI Fine	5%	5%	-
• Fine	60%	60%	-
• Reckless Driving/Aggravated Reckless Driving	5%	5%	-
• Sexual Battery Fine	5%	5%	-
▶ Taxes/Fees			-
• Alcohol and Drug Fee - DUI, DWI, and Drug Charges	\$5.00	\$5.00	-
• Archive and Record Management Fee (6-54-136)		\$5.00	\$5.00
• Blood Alcohol Test Fee - If BAT is administered	\$12.50	\$12.50	-
• City Litigation Tax	\$29.50	\$29.50	-
• County Litigation Tax (District Attorney General Conf)		\$0.63	\$0.63
• County Litigation Tax (District Pub Def Conf)	\$0.63	\$0.63	-
• Court House Security Litigation Tax	\$25.00	\$25.00	-
• Criminal Injury Comp Fund - Victim Under 18 (Non-Domestic)	\$1.00	\$1.00	-
• Criminal Injury Compensation Fund	\$1.00	\$1.00	-
• Criminal Injury Compensation Fund - Assault	\$1.00	\$1.00	-
• District Attorney Fee - PWC and Forgery Charges (\$0-\$9)	\$0.25	\$0.25	-
• District Attorney Fee - PWC and Forgery Charges (\$10-\$99)	\$0.50	\$0.50	-
• District Attorney Fee - PWC and Forgery Charges (\$100-\$299)	\$1.50	\$1.50	-
• District Attorney Fee - PWC and Forgery Charges (\$300-\$499)	\$2.50	\$2.50	-
• District Attorney Fee - PWC and Forgery Charges (\$500 & Up)	\$3.75	\$3.75	-
• Domestic Assult Electronic Monitoring Indigency Fund	\$0.00	\$0.00	-
• Drag Racing- TBI Fee	\$1.25	\$1.25	-
• Drug Court TreatmentAct Fee - Drug/Para Charges	\$0.25	\$0.25	-
• Drug Testing Fee - Drug Charges	\$12.50	\$12.50	-
• DUI Electronic Monitoring Indigency Fund	\$0.00	\$0.00	-

Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
• Fraud and Economic Fund Fee - Theft Charges	\$0.25	\$0.25	-
• Impaired Driver's Trust Fund - DUI and DWI Charges	\$0.25	\$0.25	-
• Interlock Device Fee - DUI Charges	\$0.00	\$0.00	-
• Jail/Courthouse Building Local Litigation Tax (67-4-601 (b)(5))		\$25.00	\$25.00
• Interlock Device Fee - DUI Charges (67-4-601 (b)(1))		\$10.00	\$10.00
• Judicial Commissioner Education	\$0.04	\$0.13	\$0.09
• Local Litigation Tax Judge 16-15-5006		\$6.00	\$6.00
• Reckless Driving - Dept of Safety Fee	\$1.50	\$1.50	-
• State Litigation Tax	\$0.59	\$1.99	\$1.40
• TBI Fee - DUI Charges	\$0.88	\$0.88	-
• TBI Narcotics Fee - Drug Charges - NOT Paraphernalia	\$1.00	\$1.00	-
• Traumatic Brain Injury Fund - DOS/DOR/DOC/DUI/DWI	\$0.75	\$0.75	-
• Veterans Treatment Court Program	\$0.25	\$0.25	-
• Victim Assessment Assistance Fee -NO C Misd.	\$3.00	\$3.00	-
• Victim Notification Fund	\$0.06	\$0.20	\$0.14
			-

Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
<u>JUDICIAL - JUVENILE COURT</u>			-
▶ Costs			-
• Court Costs	\$79.05	\$79.35	\$0.30
• Court Costs- Texting While Driving	\$9.05	\$8.10	(\$0.95)
▶ Fee			-
• Archive and Record Management Fee		\$5.00	\$5.00
• Certified Copy Fee	\$5.00	\$5.00	-
• Certified Mail Fee	100%	100%	-
• Copy Fee	\$0.50	\$0.50	-
• Dismissal Fee	\$80.00	\$80.00	-
• Motion Fee	\$25.00	\$25.00	-
• Show Cause Continuance Fee	\$35.00	\$35.00	-
▶ Fines			-
• Child Restraint Fine	5%	5%	-
• Driver's License Fine	5%	5%	-
• Fine- All Other Violations Not Specified	100%	100%	-
• Insurance Fine	5%	5%	-
• Registration Fine	5%	5%	-
• Seat Belt- 1st Offense	5%	5%	-
• Seat Belt- 2nd Offense	5%	5%	-
▶ Taxes/Guilty			-
• Head Injury Fund	\$0.25	\$0.25	-
• Parking Litigation Tax	\$0.02	\$0.02	-
• State Litigation Tax	\$0.28	\$0.28	-
• Town Litigation Tax	\$13.75	\$13.75	-
▶ Traffic School			-
• Smyrna Traffic School	\$85.00	\$85.00	-

Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
<u>JUDICIAL - MUNICIPAL COURTS</u>			-
▶ Commercial Costs			-
• \$160.00 Guilty Court Cost	\$159.05	\$159.05	-
• \$80.00 Court Costs- All Other Violations	\$79.05	\$79.05	-
▶ Commercial Fees			-
• Continuance Fee *	\$35.00	\$35.00	-
• Diversion Fee *	\$80.00	\$80.00	-
• E Ticket Fee **			-
• Late Penalty *	\$35.00	\$35.00	-
• Traffic Certified Mail	\$6.80	\$6.80	-
• Traffic Motion Fee *	\$25.00	\$25.00	-
▶ Commercial Fines			-
• \$25.00 Fine Specified Commercial Violations	\$25.00	\$25.00	-
• \$50.00 Fine Specified Commercial Violations	\$50.00	\$50.00	-
• \$100.00 Fine Specified Commercial Violations	\$50.00	\$50.00	-
• \$125.00 Fine Specified Commercial Violations	\$50.00	\$50.00	-
• \$150.00 Fine Specified Commercial Violations	\$50.00	\$50.00	-
• \$350.00 Fine Specified Commercial Violations	\$50.00	\$50.00	-
• \$500.00 Fine Specified Commercial Violations	\$50.00	\$50.00	-
▶ Commercial Taxes/Guilty			-
• Cash Bond Forfeiture	\$0.69	\$0.69	-
• Traffic City Litigation Tax	\$13.75	\$13.75	-
• Traffic Litigation Tax	\$0.28	\$0.28	-
▶ Traffic Costs			-
• \$10.00 Court Cost- Texting While Driving	\$9.05	\$8.10	(\$0.95)
• \$125.00 Court Cost	\$124.05	\$123.10	(\$0.95)
• \$160.00 Guilty Court Cost	\$159.05	\$158.10	(\$0.95)
• \$80.00 Court Cost- All Other Violations	\$79.05	\$79.35	\$0.30

Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
▶ Traffic Fees			-
• Archive and Record Management Fee		\$5.00	\$5.00
• Certified Copy Fee	\$5.00	\$5.00	-
• Continuance Fee	\$35.00	\$35.00	-
• Copy	\$0.50	\$0.50	-
• Diversion Fee	\$80.00	\$80.00	-
• Diversion Fee for Corrected Light Violations	\$30.00	\$30.00	-
• E Ticket Fee			-
• Late Penalty	\$35.00	\$35.00	-
• Out of Town TR School Diversion Fee	\$80.00	\$80.00	-
• Restricted Driver's License Fee	\$25.00	\$25.00	-
• Traffic Certified Mail	100%	100%	-
• Traffic Motion Fee	\$25.00	\$25.00	-
▶ Traffic Fines			-
• \$10.00 Fine- Parking Violations	\$10.00	\$10.00	-
• \$20.00 Fine- Improper Lane Usage 2nd Offense	\$20.00	\$20.00	-
• \$35.00 Fine- Window Tint Violations	\$35.00	\$35.00	-
• \$40.00 Fine- One Way Street	\$40.00	\$40.00	-
• \$50.00 Fine- All Other Non-Moving Violations Not Specified	\$50.00	\$50.00	-
• \$50.00 Fine- All Other Moving Violations Not Specified	\$50.00	\$50.00	-
• Child Restraint Fine	\$2.50	\$2.50	-
• Driver's License Fine	\$1.50	\$1.50	-
• Improper Display of Tag 1st Offense	\$0.50	\$0.50	-
• Improper Display of Tag 2nd Offense or More	\$1.00	\$1.00	-
• Insurance Fine	\$1.50	\$1.50	-
• Registration Fine	\$1.50	\$1.50	-
• Seat Belt 1st Offense	\$6.25	\$6.25	-
• Seat Belt 2nd Offense	\$7.50	\$7.50	-
▶ Traffic School			-
• Out of Town Traffic School Tuition	\$95.00	\$95.00	-
• Traffic School Tuition	\$85.00	\$85.00	-

Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
▶ Traffic Taxes/Guilty			-
• Cash Bond Forfeiture	\$0.69	\$0.69	-
• Head Injury Tax- Guilty Speeding Violations	\$0.25	\$0.25	-
• Parking Litigation Tax	\$0.02	\$0.02	-
• Traffic City Litigation Tax	\$13.75	\$13.75	-
• Traffic Litigation Tax	\$0.28	\$0.28	-

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Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
<u>PARKS DEPARTMENT</u>			-
▶ Credit Card Convenience Fee (credit card transactions only)	3% of Sales Amount	3% of Sales Amount	-
▶ Park Buildings			-
• Half Day Building Rental Fee Resident Discount	\$125.00	\$150.00	\$25.00
• Half Day Building Rental Fee Non - Residents	\$150.00	\$200.00	\$50.00
• Whole Day Building Rental Fee Resident Discount	\$200.00	\$225.00	\$25.00
• Whole Day Building Rental Fee Non - Residents	\$250.00	\$300.00	\$50.00
• Cleaning Deposit	\$200.00	\$200.00	-
• Processing Fee if Cancelled with 72 Hours Notice	\$20.00	\$20.00	-
▶ Park Shelters & Facilities			-
• Half Day Rental Fee Resident Discount	\$40.00	\$40.00	-
• Half Day Rental Fee Non - Residents	\$50.00	\$60.00	\$10.00
• Whole Day Rental Fee Resident Discount	\$60.00	\$60.00	-
• Whole Day Rental Fee Non - Residents	\$70.00	\$70.00	-
• Rental for Local Homeschool Groups (per child)	\$2.00	\$2.00	-
• Non-Local School Groups (per child)	\$2.00	\$2.00	-
> Special Events			-
• Special Events Rental Fee	\$350.00	\$350.00	-
• Special Events Cleaning Deposit	\$350.00	\$350.00	-
> Corp Shelter Rental Fee			-
• 100-299 ppl, Shelters @ Sharp Springs or Rotary Soccer Park (6 hours) (Hilltop up to 150 ppl)	\$200.00	\$200.00	-
• 100-299 ppl, Shelters @ Sharp Springs or Rotary Soccer Park (All Day) (Hilltop up to 150 ppl)	\$300.00	\$300.00	-
■ <i>Cleaning Deposit</i>	\$300.00	\$300.00	-
• 300-499 ppl, Shelters (6 hours)	\$300.00	\$300.00	-
• 300-499 ppl, Shelters (All Day)	\$600.00	\$600.00	-

Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
■ <i>Cleaning Deposit</i>	\$300.00	\$300.00	-
• 500-1,000 ppl, Shelters (6 hours)	\$600.00	\$600.00	-
• 500-1,000 ppl, Shelters (All Day)	\$1,000.00	\$1,000.00	-
■ <i>Cleaning Deposit</i>	\$300.00	\$300.00	-
• 51-99 LVRP Shelter 1 & 4 /Sharp Springs/Rotary Soccer/Hilltop (All Day)	\$150.00	\$150.00	-
• 51-99 LVRP Shelter 1 or 4/Sharp Springs/Rotary Soccer/Hilltop (6 Hours)	\$100.00	\$100.00	-
■ <i>Cleaning Deposit</i>	\$100.00	\$100.00	-
> Sharp Springs Fire Pit	\$30.00	\$30.00	-
▶ Park Fields & Courts			-
• Cedar Strone Turf Field (2 hour rental increment)	\$100.00	\$100.00	-
• Elementary Fields (2 hour rental increment)	\$50.00	\$50.00	-
• Lee Victory Football Field (2 hour rental increment)	\$50.00	\$100.00	\$50.00
• Practice Fields (2 hour rental increment)	\$50.00	\$50.00	-
• Rotary Soccer Field (2 hour rental increment)	\$50.00	\$100.00	\$50.00
• RSP Soccer Multi-Purpose Field (2 hour rental increment)	\$50.00	\$50.00	-
• Sharp Springs (2 hour rental increment)	\$50.00	\$50.00	-
• Todd Lane Field 3 (2 hour rental increment)	\$50.00	\$75.00	\$25.00
• Tennis Courts (2 hour rental increment)	\$50.00	\$50.00	-
• Field Rental Cancellation	\$20.00	\$20.00	-
▶ Field Lining			-
> Lining the Field			-
• Baseball/Softball Field	\$30.00	\$30.00	-
• Football Fields	\$300.00	\$300.00	-
• Soccer Fields	\$200.00	\$200.00	-
> Re-lining the Field			-
• Baseball/Softball Field	\$20.00	\$20.00	-
• Football Field	\$175.00	\$175.00	-
• Soccer Field	\$100.00	\$100.00	-

Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
▶ Tournament Fees			-
> Ball Tournaments			-
• Deposit (Per Day, Per Facility - not refundable of cancellation is within 14 days)	\$300.00	\$300.00	-
• Cedar Stone Park Rental	\$400.00	\$400.00	-
• Field Fee (per field, per day)	\$200.00	\$200.00	-
• Team Fee (per team)	\$10.00	\$10.00	-
• Cleaning Fee (Per Facility, Per Day - refundable if cleaned each day)	\$200.00	\$200.00	-
> Paint Ball Tournaments			-
• Field Fee (per field, per day)	\$750.00	\$750.00	-
• Team Fee (per team)	\$10.00	\$10.00	-
• Cleaning Fee (Per Facility, Per Day - refundable if cleaned each day)	\$300.00	\$300.00	-
▶ Misc. Events			-
> Vendor Booth Fees			-
• Booth Rental	\$75.00	\$75.00	-
• Halloween in the Park Booth Rental	\$35.00	\$35.00	-
> Cross Country Race Fees			-
• less than 499 runners	\$250.00	\$250.00	-
• less than 499 runners - Cleaning & Damage Deposit	\$250.00	\$250.00	-
• 500-999 runners	\$500.00	\$500.00	-
• 500-999 runners - Cleaning & Damage Deposit	\$500.00	\$500.00	-
• less than 499 runners	\$1,000.00	\$1,000.00	-
• less than 499 runners - Cleaning & Damage Deposit	\$1,000.00	\$1,000.00	-
▶ Outdoor Adventure Center			-
> SOAC Daily Admission			-
• Adults - Full Admission (ages 13-54)	\$7.00	\$7.00	-
• Adults - No Climbing (ages 13-54)	\$4.00	\$4.00	-
• Children - Full Admission (ages 3-12)	\$5.00	\$5.00	-
• Children - No Climbing (ages 3-12)	\$3.00	\$3.00	-
• Children (ages 2 and under)	FREE	FREE	-
• Seniors - Full Admission (ages 55 and up)	\$4.00	\$4.00	-
• Seniors - No Climbing (ages 55 and up)	\$3.00	\$3.00	-

Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
> Group Admission			-
• Full Admission	\$4.00	\$4.00	-
• No Climbing	\$3.00	\$3.00	-
> Memberships			-
• Single (1 person)	\$100.00	\$125.00	\$25.00
• Single All Inclusive	\$150.00	\$175.00	\$25.00
• Double (2 people)	\$125.00	\$150.00	\$25.00
• Double All Inclusive	\$175.00	\$200.00	\$25.00
• Family (up to 6 people)	\$200.00	\$225.00	\$25.00
• Family All Inclusive	\$250.00	\$275.00	\$25.00
> Summer Camps (5 days - 4 hrs per day)			-
• Member Fee (limited slots per week)	\$75.00	\$125.00	\$50.00
• Non-Member Fee (limited slots per week)	\$100.00	\$150.00	\$50.00
• Scheduled Programs (only per day)	\$15.00	\$15.00	-
> Summer Camps (5 days - 8 hrs per day)			-
• Member Fee (limited slots per week)	\$125.00	\$175.00	\$50.00
• After Camp Care	\$25.00	\$25.00	-
• Non-Member Fee (limited slots per week)	\$150.00	\$200.00	\$50.00
• Scheduled Programs for Members (only per day)	\$25.00	\$35.00	\$10.00
• Scheduled Programs for Non-Members (only per day)		\$50.00	\$50.00
> SOAC Field Trips			-
• Climbing Only (per child)	\$4.00	\$5.00	\$1.00
• Climbing and Education (per child)	\$5.00	\$7.00	\$2.00
> SOAC Mobile Adventures			-
• Off site Education Visits	\$50.00	\$50.00	-
• Travel Fee Outside Rutherford County (flat fee)	\$20.00	\$30.00	\$10.00
> Facility Rentals			-
• Party Rooms - both rooms for 2hrs	\$100.00	\$100.00	-
• Single Party Room - 2hrs	\$50.00	\$50.00	-
• Party Rooms w climbing - both rooms for 2 hrs (30 wristbands included)	\$125.00	\$125.00	-
• Party Rooms w pool - both rooms for 2 hrs (30 wristbands included)	\$125.00	\$125.00	-
• Party Rooms w pool and climbing - both rooms for 2 hrs (30 wristbands included)	\$250.00	\$250.00	-

Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
• Party Rental Program Add-on	\$50.00	\$50.00	-
• Party Room Cleaning Fee	\$25.00	\$25.00	-
• Entire SOAC - 2 hrs		\$450.00	\$450.00
• Entire SOAC - 4 hrs	\$600.00	\$600.00	-
• Additional hour for Entire SOAC (per hour)	\$150.00	\$150.00	-
• Lock In (6pm - 8am)	\$2,000.00	\$2,000.00	-
• Adventure Zone room #1 (2hr rental)	\$150.00	\$150.00	-
• Adventure Zone room #2 (2hr rental)	\$100.00	\$100.00	-
• Adventure Zone room #1 and #2 (2hr rental)	\$250.00	\$250.00	-
• Lecture Hall (2 Hours)	\$100.00	\$100.00	-
• Processing Fee if Cancelled with 72 Hours Notice	\$20.00	\$20.00	-
> Scout Badge Workshops			-
• 2 Hour Fee (per person)	\$4.00	\$4.00	-
• 4 Hour Fee (per person)	\$5.00	\$5.00	-
• 6 Hour Fee (per person)	\$6.00	\$6.00	-
• 8 Hour Fee (per person)	\$7.00	\$7.00	-
> Watercraft Equipment Rental			-
• Security Deposit	\$100.00	\$100.00	-
• Canoe (day rental)	\$45.00	\$45.00	-
• Canoe (week rental)	\$225.00	\$225.00	-
• Canoe (weekend rental)	\$75.00	\$75.00	-
• Single Kayak (day rental)	\$35.00	\$35.00	-
• Single Kayak (week rental)	\$150.00	\$150.00	-
• Single Kayak (weekend rental)	\$60.00	\$60.00	-
• Tandem or Fishing Kayak (day rental)	\$45.00	\$45.00	-
• Tandem or Fishing Kayak (week rental)	\$225.00	\$225.00	-
• Tandem or Fishing Kayak (weekend rental)	\$75.00	\$75.00	-
• Paddle Board (day rental)	\$45.00	\$45.00	-
• Paddle Board (week rental)	\$225.00	\$225.00	-
• Paddle Board (weekend rental)	\$75.00	\$75.00	-

Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
► Splashtown Pool & Splash Pad			-
> Pool Daily Admission			-
• Adults (ages 13-54)	\$7.00	\$7.00	-
• Children (ages 1-12)	\$5.00	\$5.00	-
• Children (ages 1 and under)	FREE	FREE	-
• Seniors (ages 55 and up)	\$5.00	\$5.00	-
> Pool Passes			-
• Single (1 person)	\$100.00	\$125.00	\$25.00
• Double (2 people)	\$125.00	\$150.00	\$25.00
• Family (up to 6 people)	\$200.00	\$225.00	\$25.00
> Pool Facility Rentals			-
• Locker and/or Equipment Rental	\$2.00	\$2.00	-
• Funbrella (daytime rental - 2 hrs with 20 wristbands)	\$125.00	\$125.00	-
• Private Rental Smyrna Resident Fee (after hours - 2hrs with 150 people)	\$400.00	\$400.00	-
• Private Rental Non-Resident Fee (after hours - 2hrs with 150 people)	\$450.00	\$450.00	-
• Semi-Private Rental Smyrna Resident Fee (after hours - 2hrs with 75 people)	\$250.00	\$250.00	-
• Semi-Private Rental Non-Resident Fee (after hours - 2hrs with 75 people)	\$300.00	\$300.00	-
• Processing Fee if Cancelled with 72 Hours Notice	\$20.00	\$20.00	-
> Splash Pad Group Rental Fees			-
• Morning Slot (2 hours)	\$100.00	\$100.00	-
• Evening Slot (2 hours)	\$150.00	\$150.00	-
			-

Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
<u>PLANNING DEPARTMENT</u>			-
▶ Annexation/Rezoning Request			-
• Annexation Request	\$500.00	\$500.00	-
• Application Fee for Annexation of Rezoning of non-PUD districts	\$500.00	\$500.00	-
• Application Fee for Annexation of Rezoning of PUD districts (initial or amended)	\$800.00	\$800.00	-
▶ Boards of Zoning Appeals			-
• Appeal/Spec Exceptions	\$300.00	\$300.00	-
• Variance	\$300.00	\$300.00	-
▶ Food Truck Rally Permit	\$300.00	\$300.00	-
▶ Impact Fees			-
• Parks			-
■ <i>Mobile Home/RV Park (Unit: Pad Site)</i>			-
○ Assessed Fee	\$1,468.00	\$1,468.00	-
○ Maximum Fee Per Unit	\$1,468.00	\$1,468.00	-
■ <i>Multi-Family (Unit: Dwelling)</i>			-
○ Assessed Fee	\$1,070.00	\$1,070.00	-
○ Maximum Fee Per Unit	\$1,070.00	\$1,070.00	-
■ <i>Single-Family Detached (Unit: Dwelling)</i>			-
○ Assessed Fee	\$1,406.00	\$1,406.00	-
○ Maximum Fee Per Unit	\$1,406.00	\$1,406.00	-
• Public Safety			-
■ <i>Industrial (Unit: 1,000 Sq Ft)</i>			-
○ Assessed Fee	\$679.00	\$679.00	-
○ Maximum Fee Per Unit	\$679.00	\$679.00	-
■ <i>Mobile Home/RV Park (Unit: Pad Site)</i>			-
○ Assessed Fee	\$979.00	\$979.00	-
○ Maximum Fee Per Unit	\$979.00	\$979.00	-
■ <i>Multi-Family (Unit: Dwelling)</i>			-
○ Assessed Fee	\$653.00	\$653.00	-
○ Maximum Fee Per Unit	\$653.00	\$653.00	-

Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
■ <i>Office (Unit: 1,000 Sq Ft)</i>			-
○ Assessed Fee	\$986.00	\$986.00	-
○ Maximum Fee Per Unit	\$986.00	\$986.00	-
■ <i>Public/Institutional (Unit: 1,000 Sq Ft)</i>			-
○ Assessed Fee	\$506.00	\$506.00	-
○ Maximum Fee Per Unit	\$506.00	\$506.00	-
■ <i>Retail/Commercial/Public (Unit: 1,000 Sq Ft)</i>			-
○ Assessed Fee	\$1,685.00	\$1,685.00	-
○ Maximum Fee Per Unit	\$1,685.00	\$1,685.00	-
■ <i>Single-Family Detached (Unit: Dwelling)</i>			-
○ Assessed Fee	\$899.00	\$899.00	-
○ Maximum Fee Per Unit	\$899.00	\$899.00	-
■ <i>Warehouse (Unit: 1,000 Sq Ft)</i>			-
○ Assessed Fee	\$167.00	\$167.00	-
○ Maximum Fee Per Unit	\$167.00	\$167.00	-
• Roads			-
■ <i>Industrial (Unit: 1,000 Sq Ft)</i>			-
○ Industrial Park			-
◆ Assessed Fee	\$3,397.00	\$3,397.00	-
◆ Maximum Fee Per Unit	\$3,397.00	\$3,397.00	-
○ Mini-Warehouse			-
◆ Assessed Fee	\$713.00	\$713.00	-
◆ Maximum Fee Per Unit	\$713.00	\$713.00	-
○ Warehousing			-
◆ Assessed Fee	\$839.00	\$839.00	-
◆ Maximum Fee Per Unit	\$839.00	\$839.00	-
■ <i>Mobile Home/RV Park (Unit: Pad Site)</i>			-
○ Assessed Fee	\$1,216.00	\$1,216.00	-
○ Maximum Fee Per Unit	\$1,216.00	\$1,216.00	-
■ <i>Multi-Family (Unit: Dwelling)</i>			-
○ Assessed Fee	\$1,636.00	\$1,636.00	-
○ Maximum Fee Per Unit	\$1,636.00	\$1,636.00	-

Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
■ <i>Office (Unit: 1,000 Sq Ft)</i>			-
○ Assessed Fee	\$5,746.00	\$5,746.00	-
○ Maximum Fee Per Unit	\$5,746.00	\$5,746.00	-
■ <i>Public/Institutional (Unit: 1,000 Sq Ft)</i>			-
○ Assessed Fee	\$1,300.00	\$1,300.00	-
○ Maximum Fee Per Unit	\$1,300.00	\$1,300.00	-
■ <i>Retail/Commercial (Unit: 1,000 Sq Ft)</i>			-
○ Assessed Fee	\$4,194.00	\$4,194.00	-
○ Maximum Fee Per Unit	\$4,194.00	\$4,194.00	-
■ <i>Single Family Detached (Unit: Dwelling)</i>			-
○ Assessed Fee	\$3,481.00	\$3,481.00	-
○ Maximum Fee Per Unit	\$3,481.00	\$3,481.00	-
▶ Mobile Food Vendor Annual Permit	\$200.00	\$200.00	-
• Daily Permit	\$50.00	\$50.00	-
▶ Plan/Plat Review Fees			-
• Concept Plan	\$150.00	\$150.00	-
• Final Plat	\$200 + \$50/Lot	\$200 + \$50/Lot	-
• Preliminary Plat Subdivision	\$400 + \$75/Lot	\$400 + \$75/Lot	-
• Site Plan	\$500.00	\$500.00	-
• Site Plan Renewal/Extension	\$250.00	\$250.00	-
• Sketch Plat	\$150.00	\$150.00	-
▶ Planning and Code Documents for Purchase			-
• Sign Ordinance Book	\$15.00	\$15.00	-
• Subdivision Regulation Book	\$30.00	\$30.00	-
• TOS Zoning Map	\$30.00	\$30.00	-
• Zoning Ordinance Book	\$30.00	\$30.00	-

Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
<u>POLICE DEPARTMENT</u>			
▶ Adult-Oriented Establishments			-
• Late Penalty for License Renewal Fee	10% of Fee	10% of Fee	-
• Non-refundable License Fee	\$250.00	\$250.00	-
• Non-refundable License Renewal Fee	\$250.00	\$250.00	-
• Non-refundable Permit Fee	\$100.00	\$100.00	-
▶ Background Check	\$7.00	\$7.00	-
▶ Citizens Police Academy Class	-	-	-
▶ Copies of 911 Tapes	\$25.00	\$25.00	-
▶ Copies of Pictures (Bail Bondsmen after Original Date of Arrest)	\$4.00	\$4.00	-
▶ False Emergency Alarms Fee (Per False Alarm after 3 in a Calendar Year)	\$50.00	\$50.00	-
▶ Fingerprinting (Non-arrestees)	\$10.00	\$10.00	-
▶ Rape Aggression Defense Class	\$0.00	\$0.00	-
▶ Reports (Accident, Office, Etc.)	\$0.15 per Page	\$0.15 per Page	-
▶ Youth Academy	\$35.00	\$35.00	-
<u>PROBATION</u>			
▶ 4 Hour Theft Course	\$40.00	\$40.00	-
▶ 8 Hour Anger Management Course	\$80.00	\$80.00	-
▶ Daily Alcohol Monitoring Fee	\$10.00	\$0.00	(\$10.00)
▶ Diversion/Retirement Supervision Fee	\$35.00	\$35.00	-
▶ Drug and Alcohol Assessment	\$25.00	\$25.00	-
▶ GCMS Confirmation	\$25.00	\$45.00	\$20.00
▶ Saliva Drug Screen Fee	\$30.00	\$30.00	-
▶ Standard Supervision Fee	\$45.00	\$45.00	-
▶ Urine Drug Screen Fee	\$25.00	\$25.00	-
▶ Instant Alcohol Screens	\$0.00	\$20.00	\$20.00
▶ No Show Cancellation Fee	\$10.00	\$10.00	-

Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
<u>PUBLIC WORKS DEPARTMENT</u>			-
▶ Grading/Excavation Permit			-
• Application Fee	\$0.00	\$0.00	-
• Engineering Review Fees	Based on Costs Incurred	Based on Costs Incurred	-
▶ Jet Wash Truck Services (Minimum 1 Hour)	\$200 per Hour	\$200 per Hour	-
▶ Road Inspection			-
• Initial Fee	-	-	-
• Re-Inspection Fee	\$100.00	\$100.00	-
▶ Small Cell Placement	\$200 Fee + \$100/Site	\$200 Fee + \$100/Site	-
▶ Storm Water	Amount based on ERUs	Amount based on ERUs	-
• Appeal Review Fee	\$50.00	\$50.00	-
• Credit and Adjustment Application Fee			-
■ <i>Adjustment Application Fee</i>	-	-	-
■ <i>All Other Property Application Fees</i>			-
○ Containing < 40,000 <= 100,000 Sq Ft Impervious Surface	\$250.00	\$250.00	-
○ Containing = 20,000 Sq Ft Impervious Surface	\$50.00	\$50.00	-
○ Containing > 20,000 <= 40,000 Sq Ft Impervious Surface	\$150.00	\$150.00	-
○ Containing 100,000+ Sq Ft Impervious Surface	\$500.00	\$500.00	-
■ <i>Application fees for a property which received a credit, but subsequently became non-compliant for failure to maintain, shall be doubled upon reapplication for the credit.</i>			-
■ <i>Small Homes Credit</i>	\$0.00	\$0.00	-
■ <i>Water Education Credit</i>	\$0.00	\$0.00	-
• Equivalent Residential Unit (ERU)	3,543 Square Feet	3,543 Square Feet	-
• ERU Base Rate	\$3.47 Per ERU	\$3.47 Per ERU	-
• Grading/Excavation Permit	\$150.00	\$150.00	-
• Late Payment Fee	10% of Bill	10% of Bill	-
• Storm Water Fee	\$200.00 + \$100 per Acre	\$200.00 + \$100 per Acre	-

Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
• Storm Water User Fee			-
■ <i>Agricultural Property User Fee</i>			-
○ ≤ 3,543 Sq Ft Impervious Surface	\$3.47 Flat Rate	\$3.47 Flat Rate	-
○ > 3,543 Sq Ft Impervious Surface	\$3.47 x # of ERU's	\$3.47 x # of ERU's	-
■ <i>Exempt Property User Fee</i>			-
■ <i>Other Developed Property User Fee</i>	\$3.47 x # of ERU'S	\$3.47 x # of ERU'S	-
■ <i>Single Family Residential User Fee</i>			-
○ ≤ 10,000 Sq Ft Impervious Surface	\$3.47 Flat Rate	\$3.47 Flat Rate	-
○ > 10,000 Sq Ft Impervious Surface	\$3.47 x # of ERU's	\$3.47 x # of ERU's	-
■ <i>Vacant/Undeveloped Property User Fee</i>			-
○ < 1,800 Sq Ft Impervious Surface	-	-	-
○ > 1,800 Sq Ft Impervious Surface	\$3.47 Min or \$3.47 x # of ERU's	\$3.47 Min or \$3.47 x # of ERU's	-
▶ Video Inspection Fee	\$1.50 per Linear Foot	\$1.50 per Linear Foot	-
<u>TREASURY DEPARTMENT</u>			
▶ Bad Debt Collection	23.50%	23.50%	-
▶ Beer Permit			-
• Annual Privilege Tax	\$100.00	\$100.00	-
• Application Fee	\$250.00	\$250.00	-
• Special Event Non Profit	\$50.00	\$50.00	-
• Special Event Retail	\$100.00	\$100.00	-
▶ Business License (Based on Type of Business)	Minimum \$15.00	Minimum \$15.00	-
▶ Cable TV Franchise Application Fee	\$10,000.00	\$10,000.00	-
▶ Credit Card			-
• Credit	Greater of: 2.5% or \$1.50	Greater of: 2.5% or \$1.50	-
• Debit	\$1.50	\$1.50	-
▶ Demonstration Permit Application	\$200.00	\$200.00	-
▶ Flea Market Booth Fee Per Day	\$1.00	\$1.00	-
▶ Hotel/Motel Tax	\$2.50	\$2.50	-
▶ Junkyard Control Application and Annual Renewal	\$50.00	\$50.00	-
▶ Legal/Collection Fee	\$25.00	\$25.00	-

Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
▶ Liquor Privilege Tax			-
• Caterers	\$625.00	\$625.00	-
• Commercial Passenger Boat Company	\$750.00	\$750.00	-
• Community Theater	\$300.00	\$300.00	-
• Convention Center	\$500.00	\$500.00	-
• Historic Interpretive Center	\$300.00	\$300.00	-
• Historic Mansion House Site	\$300.00	\$300.00	-
• Historic Performing Arts Center	\$300.00	\$300.00	-
• Hotel and Motel			-
▣ Seats 0-99 Rooms	\$1,000.00	\$1,000.00	-
▣ Seats 100-399 Rooms	\$1,250.00	\$1,250.00	-
▣ Seats 400 Rooms and Over	\$1,500.00	\$1,500.00	-
• Museum	\$300.00	\$300.00	-
• Premiere Type Tourist Resort	\$2,000.00	\$2,000.00	-
• Private Club	\$500.00	\$500.00	-
• Restaurant According to Seating Capacity (Liquor and Wine)			-
▣ Seats 126-175	\$925.00	\$925.00	-
▣ Seats 176-225	\$975.00	\$975.00	-
▣ Seats 226-275	\$1,100.00	\$1,100.00	-
▣ Seats 276 and Over	\$1,200.00	\$1,200.00	-
▣ Seats 40-74	\$650.00	\$650.00	-
▣ Seats 75-125	\$750.00	\$750.00	-
• Restaurant According to Seating Capacity (Wine Only)			-
▣ Seats 126-175	\$300.00	\$300.00	-
▣ Seats 176-225	\$310.00	\$310.00	-
▣ Seats 226-275	\$330.00	\$330.00	-
▣ Seats 276 and Over	\$350.00	\$350.00	-
▣ Seats 40-125	\$270.00	\$270.00	-
• Urban Park Center	\$500.00	\$500.00	-
• Zoological Institution	\$300.00	\$300.00	-

Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
▶ Mapleview Cemetery			-
• Citizens Rate (\$950 goes to Perpetual Fund)	\$1,250.00	\$1,250.00	-
• Out of Town Rate (\$1,495 goes to Perpetual Fund)	\$1,795.00	\$1,795.00	-
▶ Massagist Annual Permit	\$75.00	\$75.00	-
▶ Municipal Inspection Fee	As Per State Law	As Per State Law	-
▶ Package Liquor Application/Investigation Fee	\$750.00	\$750.00	-
▶ Property Tax per \$100 of Assessed Valuation	\$0.5257	\$0.5257	-
▶ Property Tax Penalty & Interest (on initial billing only, per month)	1% interest + 0.5% penalty	1% interest + 0.5% penalty	-
▶ Grass Lien Penalty & Interest (on initial billing only, per month)	1% interest + 0.5% penalty	1% interest + 0.5% penalty	-
▶ Smyrna Business License Print	\$0.15 per Sheet	\$0.15 per Sheet	-
▶ Solicitors/Peddlers Permit	\$50.00	\$50.00	-
▶ Special Event			-
• Athletic, Block Parties, Fairs	No Fee	No Fee	-
• Parade Application	\$100.00	\$100.00	-
• Protests/Rallies on town Property	\$200.00	\$200.00	-
▶ Street Map (Color)	\$3.00	\$3.00	-
▶ Taxicab Franchise			-
• Annual Driver Renewal Fee	\$10.00	\$10.00	-
• Driver Application Fee	\$25.00	\$25.00	-
• Franchise Application Fee	\$100.00	\$100.00	-
• Franchise Renewal Fee per Taxicab	\$50.00	\$50.00	-
▶ Transient Vendors License (14 Day Permit)			-
• Application Fee	\$50.00	\$50.00	-
• Clerk's Fee	\$5.00	\$5.00	-

Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
<u>UTILITIES - NATURAL GAS</u>			
▶ After Hours Fee (Per Trip) / Same Day Service Request	\$45.00	\$45.00	-
▶ Bad Debt Collection	23.50%	23.50%	-
▶ Collection Fee	\$10.00	\$10.00	-
▶ Commercial Credits to Tap Fee for New Construction			-
• Clothes Dryer	\$50.00	\$50.00	-
• CNG Compressor	\$100.00	\$100.00	-
• Furnace - Central	\$100.00	\$100.00	-
• Gas Air Conditioner	\$100.00	\$100.00	-
• Gas Emergency Electric Generator	\$100.00	\$100.00	-
• Gas Grill/Outdoor Kitchen/Fire Pit	\$50.00	\$50.00	-
• Gas Humidifier/Dehumidifier	\$100.00	\$100.00	-
• Gas Incinerator or Incinerating Toilet	\$100.00	\$100.00	-
• Gas Light/Tiki Torch	\$50.00	\$50.00	-
• Gas Log Fireplace	\$50.00	\$50.00	-
• Gas Space Heater	\$50.00	\$50.00	-
• Gas Stub Out (Valved)	\$25.00	\$25.00	-
• Pool/Spa Heater	\$100.00	\$100.00	-
• Porch/Outdoor Radiant Heater	\$50.00	\$50.00	-
• Stove Top/Oven/Range	\$50.00	\$50.00	-
• Tankless Water Heater	\$250.00	\$250.00	-
• Water Heating	\$150.00	\$150.00	-
▶ Deposit for Service			-
• Commercial/Industrial	Amt of Largest Historical Bill	Amt of Largest Historical Bill	-
• Non-Owner Residential	\$75.00	\$75.00	-
• Owner Residential/Non-Payment Reconnect	Amount of Balance Due	Amount of Balance Due	-
▶ Hang Tag Fee	\$25.00	\$25.00	-
▶ Non-payment Disconnect Fee	\$45.00	\$45.00	-
▶ Pilot Lighting or Relighting (after business hours)	\$45.00	\$45.00	-
▶ Pilot Lighting or Relighting (during business hours)	\$20.00	\$20.00	-

Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
▶ Residential Rebates for New Construction			-
• Clothes Dryer	\$50.00	\$50.00	-
• CNG Compressor	\$100.00	\$100.00	-
• Furnace - Central	\$100.00	\$100.00	-
• Gas Air Conditioner	\$100.00	\$100.00	-
• Gas Emergency Electric Generator	\$100.00	\$100.00	-
• Gas Grill/Outdoor Kitchen/Fire Pit	\$50.00	\$50.00	-
• Gas Humidifier/Dehumidifier	\$100.00	\$100.00	-
• Gas Incinerator or Incinerating Toilet	\$100.00	\$100.00	-
• Gas Light/Tiki Torch	\$50.00	\$50.00	-
• Gas Log Fireplace	\$50.00	\$50.00	-
• Gas Space Heater	\$50.00	\$50.00	-
• Gas Stub Out (Valved)	\$25.00	\$25.00	-
• Pool/Spa Heater	\$100.00	\$100.00	-
• Porch/Outdoor Radiant Heater	\$50.00	\$50.00	-
• Stove Top/Oven/Range	\$50.00	\$50.00	-
• Tankless Water Heater	\$250.00	\$250.00	-
• Water Heater	\$150.00	\$150.00	-
▶ Service Fee (For Change in Service)			-
• Commercial	\$75.00	\$75.00	-
• Residential	\$50.00	\$50.00	-
▶ Tampering Fee (plus cost)	\$250.00	\$250.00	-
▶ Tap Fee			-
• Commercial/Industrial	At Cost	At Cost	-
• Residential	\$400.00	\$400.00	-
▶ Usage Charge/Rates			-
• All Users (Base + Usage)			-
■ <i>Base Minimum Rate - Commercial</i>	\$35.00	\$35.00	-
■ <i>Base Minimum Rate - Large</i>		\$70.00	\$70.00
■ <i>Base Minimum Rate - Residential</i>	\$6.00	\$7.50	\$1.50
■ <i>Usage Rate</i>	Cost + \$2.35 per MCF	Cost + \$2.50 per MCF	\$0.15 per MCF
• Nissan*	By Contract	By Contract	-

Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
<u>UTILITIES - WASTEWATER</u>			-
▶ Bad Debt Collection	23.50%	23.50%	-
▶ Capacity Fee (Tap Charge)			-
• Residential Unit in Town of Smyrna	\$2,000.00	\$2,000.00	-
• Residential Unit out of Town of Smyrna	\$2,700.00	\$2,700.00	-
▶ Cross-connection re-test fee	\$60.00	\$60.00	-
▶ Industrial User Permit Limit Violation			-
• Violation from 151% - 200%	\$100.00 - \$6,000.00	\$100.00 - \$6,000.00	-
• Violation from 201% or greater	\$100.00 - \$10,000.00	\$100.00 - \$10,000.00	-
• Violation up to 150% of limit	\$100.00 - \$4,000.00	\$100.00 - \$4,000.00	-
▶ Industrial User Surcharge			-
• < 300 MG/Liter of BOD5 (Per LB)	-	-	-
• 1100+ MG/Liter (Per LB)	\$1.29	\$1.29	-
• 300 MG/Liter - 1100 MG/Liter (Per LB)	\$0.78	\$0.78	-
▶ Inspection Fee	\$25.00	\$25.00	-
▶ Jet Wash Truck Services (Per Hour) (Minimum 1 Hour)	\$200.00	\$200.00	-
▶ Permit	\$75.00	\$75.00	-
▶ Pretreatment Charges	Based on Pretreatment Cost	Based on Pretreatment Cost	-
▶ Sanitary Sewer Spec Book	\$30.00	\$30.00	-
▶ Sanitary Sewer Specs CD	\$35.00	\$35.00	-
▶ Show Cause Hearing Transcript (Per Page)	\$1.00	\$1.00	-
▶ Special Assessment Districts (For Each 2,000 Linear Ft under Project 776)			-
• Harts Branch			-
▣ Base Zone Fee	\$2,000.00	\$2,000.00	-
▣ Unit Sewer Tape Fee	\$100.00	\$100.00	-
• Old Nashville Hwy. Basin (Plus Base Zone Fee)	\$1,000.00	\$1,000.00	-
• Olive Branch Basin (Plus Base Zone Fee)	\$2,900.00	\$2,900.00	-
• Stewarts Creek Drainage Basin			-
▣ Zone A - North of I-24 (Plus Base Zone Fee)	\$1,600.00	\$1,600.00	-
▣ Zone B - South of I-24 (Plus Base Zone Fee)	\$2,400.00	\$2,400.00	-
▶ Step System:	To Be Determined	To Be Determined	-

Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
▶ Usage Charge/Rates			-
• Inside Town Limits			-
▣ <i>For First 2,000 Gallons</i>	\$21.62	\$22.05	\$0.43
▣ <i>Per 1,000 Gallons Over 2,000 Gallons</i>	\$5.78	\$5.89	\$0.11
• Nissan*	By Contract	By Contract	-
• Outside Town Limits			-
▣ <i>For First 2,000 Gallons</i>	\$32.26	\$32.91	\$0.65
▣ <i>Per 1,000 Gallons Over 2,000 Gallons</i>	\$7.70	\$7.86	\$0.16
• Pre Certificate of Occupancy Rate (Per 1,000 Gallons)	\$5.78	\$5.89	\$0.11
• Repurified		.	-
▣ <i>Minimum Charge</i>	\$21.99	\$22.43	\$0.44
▣ <i>Per 1,000 Gallons (April - October)</i>	\$3.24	\$3.30	\$0.06
▣ <i>Per 1,000 Gallons (November - March)</i>	\$1.76	\$1.79	\$0.03
▶ Video Inspection Fee (Per Linear Foot)	\$1.50	\$1.50	-
▶ WWT Plant Disposal Fee			-
• Per Load for 0 - 2,000 Gallons	\$150.00	\$150.00	-
• Per Load for 2,001+ Gallons	\$300.00	\$300.00	-
			-

Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
<u>UTILITIES - WATER</u>			-
▶ After Hours Fee (Per Trip) / Same Day Service Request	\$45.00	\$45.00	-
▶ Bad Debt Collection	23.50%	23.50%	-
▶ Capacity Fee (Tap Charge)			-
• Irrigation and Repurified Meters			-
▪ ¾" through 1 ½" Meter	\$800.00	\$800.00	-
▪ 2" Meter	\$1,000.00	\$1,000.00	-
▪ 3" Meter	\$2,000.00	\$2,000.00	-
▪ 4" Meter	\$3,500.00	\$3,500.00	-
▪ 6" Meter	\$5,000.00	\$5,000.00	-
• Residential Unit in Town of Smyrna	\$1,100.00	\$1,100.00	-
• Residential Unit out of Town of Smyrna	\$1,600.00	\$1,600.00	-
▶ Collection Fee	\$10.00	\$10.00	-
▶ Cross Connection Re-Inspection (After 30 Days, per Occurance)	\$50.00	\$50.00	-
▶ Damaged Meter Fee	Actual Cost	Actual Cost	-
▶ Domestic Water Meter Fee 1" - 6" Meter Size	Actual Cost	Actual Cost	-
▶ Drought Management Surcharge:			-
• First Exceedance	5% + current bill	5% + current bill	-
• Second Exceedance	15% + current bill	15% + current bill	-
• Third Exceedance	25% + current bill	25% + current bill	-
▶ Fire Line Fee (per diameter inch)	\$500.00	\$500.00	-
▶ Fire Line Sprinkler System Backflow Testing Late Fee			-
• 30 Days Late	\$250.00	\$250.00	-
• 60 Days Late	\$500.00	\$500.00	-
▶ Hang Tag Fee	\$25.00	\$25.00	-
▶ Hydrant Meter Deposit (Depending on Meter Size)			-
• 2" Meter	\$3,500.00	\$3,500.00	-
• 3/4" Meter	\$1,000.00	\$1,000.00	-
▶ Late Fee	10% of Bill	10% of Bill	-
▶ Meter Relocation Fee	Actual Cost	Actual Cost	-

Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
▶ Meter Test			-
• 1 ½" - 2" Meter	\$175.00	\$175.00	-
• 3" Meter	\$275.00	\$275.00	-
• 4" Meter	\$425.00	\$425.00	-
• 5/8" - 1" Meter	\$100.00	\$100.00	-
▶ Non-Payment Disconnect Fee	\$45.00	\$45.00	-
▶ Non-Payment Reconnect Deposit	\$75.00	\$75.00	-
▶ Permit and Inspection Report	\$3.00	\$3.00	-
▶ Service Fee			-
• Change in Service	\$35.00	\$35.00	-
• New Service	\$0.00	\$0.00	-
▶ Sprinkler Fee (Per Sprinkler)	\$0.50	\$0.50	-
▶ Tampering Fee (Plus Cost)	\$250.00	\$250.00	-
▶ Usage Charge/Rates			-
• Inside Town Limits			-
▣ <i>For First 2,000 Gallons</i>	\$14.04	\$14.46	\$0.42
▣ <i>Per 1,000 Gallons for next 3,000 Gallons</i>	\$4.38	\$4.51	\$0.13
▣ <i>Per 1,000 Gallons for next 5,000 Gallons</i>	\$4.98	\$5.13	\$0.15
▣ <i>Per 1,000 Gallons over 10,000 Gallons</i>	\$5.56	\$5.73	\$0.17
• Irrigation - Residential			-
▣ <i>For First 2,000 Gallons</i>	\$14.04	\$14.46	\$0.42
▣ <i>Per 1,000 Gallons for next 3,000 Gallons</i>	\$4.38	\$4.51	\$0.13
▣ <i>Per 1,000 Gallons for next 5,000 Gallons</i>	\$4.98	\$5.13	\$0.15
▣ <i>Per 1,000 Gallons over 10,000 Gallons</i>	\$5.56	\$5.73	\$0.17
• Irrigation Meter - Commercial			-
▣ <i>For First 10,000 Gallons</i>	\$5.57	\$5.73	\$0.16
▣ <i>Minimum Charge</i>	\$26.99	\$27.80	\$0.81
▣ <i>Per 1,000 Gallons for next 15,000 Gallons</i>	\$6.46	\$6.65	\$0.19
▣ <i>Per 1,000 Gallons for next 25,000 Gallons</i>	\$7.13	\$7.35	\$0.22
▣ <i>Per 1,000 Gallons over 50,000 Gallons</i>	\$8.19	\$8.43	\$0.24
• Nissan*	By Contract	By Contract	-
• Nolensville*	By Contract	By Contract	-

Town of Smyrna Fee Schedule for 2026 - 2027 Budget Year

	<u>2025 - 2026</u>	<u>2026 - 2027</u>	<u>CHANGES</u>
• Outside Town Limits			-
▣ <i>For First 2,000 Gallons</i>	\$17.20	\$17.72	\$0.52
▣ <i>Per 1,000 Gallons for next 3,000 Gallons</i>	\$6.46	\$6.65	\$0.19
▣ <i>Per 1,000 Gallons for next 5,000 Gallons</i>	\$7.13	\$7.35	\$0.22
▣ <i>Per 1,000 Gallons over 10,000 Gallons</i>	\$8.19	\$8.43	\$0.24
• Pre Certificate of Occupancy Rate			-
▣ <i>Per 1,000 Gallons</i>	\$4.38	\$4.51	\$0.13
• Wholesale			-
▣ <i>For First 2,000 Gallons</i>	\$14.71	\$15.15	\$0.44
▣ <i>Per 1,000 Gallons for next 3,000 Gallons</i>	\$4.51	\$4.64	\$0.13
▣ <i>Per 1,000 Gallons for next 5,000 Gallons</i>	\$5.24	\$5.40	\$0.16
▣ <i>Per 1,000 Gallons over 10,000 Gallons</i>	\$5.78	\$5.96	\$0.18
▶ Well Water Quality Test Fee	\$40.00	\$40.00	-