

CITY OF ALCOA

FISCAL YEAR 2025 - 2026 ANNUAL BUDGET



CITY OF ALCOA

City Officials

FISCAL YEAR

2025 - 2026

ANNUAL BUDGET

July 1, 2025 through June 30, 2026

BOARD OF COMMISSIONERS

Tanya Martin, Mayor
Tracey Cooper, Vice Mayor
Stephen Biggar, Commissioner
Josh Blair, Commissioner
Eddie Hall, Commissioner

Bruce Applegate, Jr., City Manager
Brittany Spence, Director of Finance

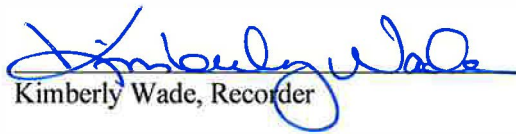
CERTIFICATION

STATE OF TENNESSEE)
)ss
COUNTY OF BLOUNT)

I, K I M B E R L Y W A D E, do hereby certify that I am the Recorder of the City of Alcoa, Tennessee and that the attached document is a true, correct and exact copy of **Ordinance** numbered **25-623**, passed on second and final reading by the Alcoa Board of Commissioners on the 23rd of May, 2025.

WITNESS my hand and the seal of said City on this the 28th of May, 2025.





Kimberly Wade, Recorder



Subscribed and sworn to before me
this the 28th of May, 2025.



Lisa Stremsterfer, Executive Administrative Asst.
Notary Public

My Commission Expires: November 28, 2026

ORDINANCE NO. 25-623

**AN ORDINANCE OF THE CITY OF ALCOA, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

WHEREAS, Tennessee Code Annotated § 9-1-116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and

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

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

NOW THEREFORE BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CITY OF ALCOA, TENNESSEE AS FOLLOWS:

SECTION 1. That the governing body projects anticipated revenues from all sources and appropriates planned expenditures for each department, board, office or other agency of the municipality, herein presented together with the actual annual receipts and expenditures of the last preceding fiscal year and the estimated annual expenditures for the current fiscal year, and from those revenues and unexpended and unencumbered funds as follows for fiscal year 2026, and including the projected ending balances for the budget year, the actual ending balances for the most recent ended fiscal year and the estimated ending balances for the current fiscal years:

General Fund and Special Revenue Funds:

<u>GENERAL FUND</u>	Actual	Estimated	Budget
	FY 2024	Actual	FY 2025
		FY 2025	FY 2026
Revenues			
Local Taxes	\$ 29,485,771	\$ 31,254,308	\$ 32,451,300
Licenses And Permits	336,337	363,060	349,200
Intergovernmental	2,435,614	1,717,820	2,361,400
Other Revenues	1,585,096	875,623	849,400
Fines And Penalties	312,486	284,352	297,300
Use of Property	1,107,444	1,564,862	1,253,900
Other Financing Sources			
Sale of Capital Assets	6,402	155,780	20,000
Transfers In - from other funds (PILOT)	1,576,488	1,985,162	1,780,800
Total Revenues and Other Financing Sources	\$ 36,845,638	\$ 38,200,967	\$ 39,363,300
Appropriations			
Expenditures			
Department of General Government	\$ 3,462,620	\$ 3,814,115	\$ 4,513,067
Department of Public Safety	12,220,260	13,622,372	15,198,236
Department of Public Works	6,470,737	7,339,426	7,852,448
Recreation	1,068,942	1,220,532	2,455,250
Contributions to Other Agencies & Other Expenses	1,575,371	2,044,269	1,625,206
Other Financing Uses			
Transfers Out - to other funds	9,234,160	10,356,150	9,392,030
Total Appropriations	\$ 34,032,090	\$ 38,396,865	\$ 41,036,237
Change in Fund Balance (Revenues - Appropriations)	2,813,548	(195,898)	(1,672,937)
Beginning Fund Balance July 1	20,703,845	23,517,393	23,321,495
Ending Fund Balance June 30	\$ 23,517,393	\$ 23,321,495	\$ 21,648,558
Ending Fund Balance as a % of Total Appropriations	69.1%	60.7%	52.8%

GENERAL PURPOSE SCHOOLS FUND	Actual FY 2024	Estimated Actual FY 2025	Budget FY 2026
Cash Receipts			
Local Taxes	\$ 10,122,922	\$ 10,847,123	\$ 10,952,100
City Contribution	3,904,181	3,904,181	4,020,000
Other	309,566	663,553	220,000
State & Federal Funds	14,273,783	15,572,932	16,940,785
Other Financing Sources			
Transfers In – from General Fund	170,000	700,000	325,000
Total Cash Receipts	\$ 28,780,452	\$ 31,687,789	\$ 32,457,885
Appropriations			
Salaries	23,219,447	24,220,641	25,604,887
Operations	4,979,419	7,558,921	8,627,998
Total Appropriations	\$ 28,198,866	\$ 31,779,562	\$ 34,232,885
Change in Fund Balance (Revenues - Appropriations)	581,586	(91,773)	(1,775,000)
Beginning Fund Balance July 1	3,973,538	4,555,124	4,463,351
Ending Fund Balance June 30	\$ 4,555,124	\$ 4,463,351	\$ 2,688,351
Ending Fund Balance as a % of Total Appropriations	16.2%	14.0%	7.9%

Other education/schools funds outside of the General Purpose Schools Fund are also approved herein are as follows:

OTHER EDUCATION/SCHOOLS FUNDS

Federal Projects	\$ 931,652
School Nutrition	1,455,000
Total Other Education/Schools Funds*	\$ 2,386,652

*Other Education/Schools Funds approved by the Alcoa City School Board and the Funding Body are approved provided no local funding is required except as noted in General Purpose School Fund budget.

Spending on these special education/schools funds is limited to funds available in these respective funds for the prescribed purposes. Changes in Federal Grants as approved by the granting agency are hereby approved by the City Commission – as long as the funding is 100% Federal or State. Actual receipts in excess of budget for the Extended Day and Cafeteria funds are hereby appropriated for those specific purposes – only to the extent of actual collections.

School Federal Funds Initial Amounts are:

Consolidated Admin.	\$ -
Title I - A	307,664
Title II -A	45,309
Title III	16,188
Title IV	22,616
IDEA Part B	453,884
IDEA Preschool	13,369
Carl Perkins	25,622
Carl Perkins Reserve	47,000
Total	\$ 931,652

The Education/Schools Donations Fund shall be appropriated as contributions are received and as the School Board approves expenditures from such available funds up to \$100,000.

STATE STREET AID FUND	Actual FY 2024	Estimated Actual FY 2025	Budget FY 2026
Revenues			
State Gas and Motor Fuel Taxes	\$ 383,681	\$ 391,781	\$ 399,620
Other	9,682	7,000	6,000
Other Financing Sources			
Transfers In – from General Fund	-	-	350,000
Total Revenues and Other Financing Sources	\$ 393,363	\$ 398,781	\$ 755,620
Appropriations			
Public Works Department	\$ 520,000	\$ 325,000	\$ 670,000
Total Appropriations	\$ 520,000	\$ 325,000	\$ 670,000
Change in Fund Balance (Revenues - Appropriations)	(126,637)	73,781	85,620
Beginning Fund Balance July 1	225,643	99,006	172,787
Ending Fund Balance June 30	\$ 99,006	\$ 172,787	\$ 258,407
Ending Fund Balance as a % of Total Appropriations	19.0%	53.2%	38.6%

DRUG FUND	Actual FY 2024	Estimated Actual FY 2025	Budget FY 2026
Revenues			
Fines And Forfeitures	\$ 22,002	\$ 24,476	\$ 24,000
Other	4,250	8,092	7,000
Total Revenues and Other Financing Sources	\$ 26,252	\$ 32,568	\$ 31,000
Appropriations			
Drug Enforcement	\$ 16,000	\$ 23,530	\$ 18,000
Total Appropriations	\$ 16,000	\$ 23,530	\$ 18,000
Change in Fund Balance (Revenues - Appropriations)	10,252	9,038	13,000
Beginning Fund Balance July 1	124,246	134,498	143,536
Ending Fund Balance June 30	\$ 134,498	\$ 143,536	\$ 156,536
Ending Fund Balance as a % of Appropriations	840.6%	610.0%	869.6%

LANDSCAPING FUND	Actual FY 2024	Estimated Actual FY 2025	Budget FY 2026
Cash Receipts			
Fees	\$ 15,343	\$ 8,000	\$ 15,000
Other	13,132	13,560	12,000
Total Cash Receipts	\$ 28,475	\$ 21,560	\$ 27,000
Appropriations			
Landscaping/Sidewalk/Greenway Department	\$ 150,927	\$ 12,645	\$ 50,000
Total Appropriations	\$ 150,927	\$ 12,645	\$ 50,000
Change in Fund Balance (Revenues - Appropriations)	(122,452)	8,915	(23,000)
Beginning Fund Balance July 1	402,843	280,391	289,306
Ending Fund Balance June 30	\$ 280,391	\$ 289,306	\$ 266,306
Ending Fund Balance as a % of Total Appropriations	185.8%	2287.9%	532.6%

ADA IMPROVEMENTS FUND

	Actual FY 2024	Estimated Actual FY 2025	Budget FY 2026
Cash Receipts			
Transfers In - from other funds	\$ 90,000	\$ 90,000	\$ 90,000
Other	9,783	19,480	\$ 18,000
Total Cash Receipts	\$ 99,783	\$ 109,480	\$ 108,000
Appropriations			
Equipment	\$ 8,191	\$ -	\$ 90,000
Total Appropriations	\$ 8,191	\$ -	\$ 90,000
Change in Fund Balance (Revenues - Appropriations)	91,592	109,480	18,000
Beginning Fund Balance July 1	252,480	344,072	453,552
Ending Fund Balance June 30	\$ 344,072	\$ 453,552	\$ 471,552
Ending Fund Balance as a % of Total Appropriations	4201%		524%

EQUIPMENT REPLACEMENT FUND

	Actual FY 2024	Estimated Actual FY 2025	Budget FY 2026
Cash Receipts			
Other income	\$ 22,291	\$ 24,896	\$ 18,000
Transfers In - from other funds	491,340	930,020	785,050
Total Cash Receipts	\$ 513,631	\$ 954,916	\$ 803,050
Appropriations			
Improvements	\$ 578,725	\$ 447,929	\$ 785,050
Total Appropriations	\$ 578,725	\$ 447,929	\$ 785,050
Change in Fund Balance (Revenues - Appropriations)	(65,094)	506,987	18,000
Beginning Fund Balance July 1	515,424	450,330	957,317
Ending Fund Balance June 30	\$ 450,330	\$ 957,317	\$ 975,317
Ending Fund Balance as a % of Total Appropriations	77.8%	213.7%	124.2%

Enterprise Funds:

WATER and SEWER FUND

	Actual FY 2024	Estimated Actual FY 2025	Budget FY 2026
Operating Revenues			
Water Sales	\$ 10,417,256	\$ 11,106,533	\$ 11,788,400
Sewer Fees	7,341,745	7,996,157	8,500,100
Tap Fees	274,221	307,760	265,000
Miscellaneous Other Fees	291,155	329,196	308,500
Total Operating Revenues	\$ 18,324,377	\$ 19,739,646	\$ 20,862,000
Operating Expenses			
Administrative	\$ 3,199,876	\$ 3,428,190	\$ 3,677,543
Water Department	3,496,969	3,174,017	4,525,590
Sewer Department	5,156,057	5,236,034	5,072,943
Other	558,943	609,287	673,970
Depreciation	3,606,909	3,731,170	3,642,936
Total Operating Expenses	\$ 16,018,754	\$ 16,178,698	\$ 17,592,982
Operating Income (Loss)	\$ 2,305,623	\$ 3,560,948	\$ 3,269,018
Nonoperating Revenues (Expenses)			
Revenue: Investment Income	\$ 566,095	\$ 789,890	\$ 500,000
Grants - Capital	4,970	1,404,745	-
Expense: Debt Service - Interest Expense	(1,709,531)	(1,723,980)	(1,646,870)
Other Expense	(211,200)	(162,000)	(162,000)
Total Nonoperating Revenue (Expenses)	\$ (1,349,666)	\$ 308,655	\$ (1,308,870)
Income (Loss) Before Capital Contributions and Transfers	\$ 955,957	\$ 3,869,603	\$ 1,960,148
Capital Contributions and Transfers			
Capital Contributions - Developer	\$ 2,495,686	\$ -	\$ -
Transfers Out - to Other Funds (PILOT)	(400,000)	(400,000)	(400,000)
Total Capital Contributions and Transfers	\$ 2,095,686	\$ (400,000)	\$ (400,000)
Change in Net Position	\$ 3,051,643	\$ 3,469,603	\$ 1,560,148
Beginning Net Position July 1	38,729,450	41,781,093	45,250,696
Ending Net Position June 30	\$ 41,781,093	\$ 45,250,696	\$ 46,810,844

Statutory Change in Net Position Reconciliation:

Change in Net Position	\$ 3,051,643	\$ 3,469,603	\$ 1,560,147
<u>Subtract:</u>			
Capital Contributions - Developer	\$ 2,495,686	\$ -	\$ -
Grants – Capital	4,970	1,404,745	-
Total amount subtracted for statutory change	\$ 2,500,656	\$ 1,404,745	\$ -
Statutory Change in Net Position	\$ 550,987	\$ 2,064,858	\$ 1,560,147

<u>STORMWATER FUND</u>	Actual	Estimated	Budget
	FY 2024	FY 2025	FY 2026
Operating Revenues			
Sales	\$ 1,470,693	\$ 1,488,204	\$ 1,571,000
Non-Operating Revenues, Grants, Contributions, & Transfers In			
Other Income	60,772	80,205	67,000
Capital Contributions	948,355	-	-
Total Revenues	\$ 2,479,820	\$ 1,568,409	\$ 1,638,000
Appropriations			
Operating Expenses			
Administrative	\$ 603,503	\$ 458,957	\$ 473,231
General Operations	763,924	972,455	903,595
Depreciation	256,139	214,300	260,110
Total Appropriations	\$ 1,623,566	\$ 1,645,712	\$ 1,636,936
Change in Net Position (Revenues - Appropriations)	856,254	(77,303)	1,064
Beginning Net Position July 1	6,197,339	7,053,593	6,976,290
Ending Net Position June 30	\$ 7,053,593	\$ 6,976,290	\$ 6,977,354

<u>ELECTRIC FUND</u>	Actual	Estimated	Budget
	FY 2024	FY 2025	FY 2026
Operating Revenues			
Electric Sales	\$ 76,458,216	\$ 77,757,237	\$ 82,369,000
Rents and Other Services	1,580,261	1,621,037	1,770,000
Miscellaneous Other Fees	435,519	438,688	440,000
Non-Operating Revenues, Grants, Contributions, & Transfers In			
Investment Income	154,041	112,985	90,000
Aid to Construction	-	1,000,000	2,000,000
Total Revenues	\$ 78,628,037	\$ 80,929,947	\$ 86,669,000
Appropriations			
Operating Expenses			
Administrative	\$ 3,628,947	\$ 4,127,936	\$ 4,438,718
General Operations	62,755,867	64,783,093	70,728,054
Maintenance	5,496,701	5,852,515	5,795,041
Depreciation	3,528,968	3,614,574	3,634,830
Non-Operating Expenses and Transfers Out			
Debt Service - Interest	615,338	481,497	510,320
Transfers Out - to other funds (PILOT)	1,518,044	1,585,162	1,555,580
Total Appropriations	\$ 77,543,865	\$ 80,444,777	\$ 86,662,543
Change in Net Position (Revenues - Appropriations)	1,084,172	485,170	6,457
Beginning Net Position July 1	43,597,968	44,682,140	45,167,310
Ending Net Position June 30	\$ 44,682,140	\$ 45,167,310	\$ 45,173,767

LANDFILL FUND	Actual FY 2024	Estimated Actual FY 2025	Budget FY 2026
Operating Revenues			
Sales	\$ 8,187,724	\$ 8,436,830	\$ 9,064,800
Non-Operating Revenues, Grants, Contributions, & Transfers In			
Investment Income	613,388	807,242	680,000
Other Income	50,219	105,074	51,000
Grants - Operating	154,537	159,530	160,000
Total Revenues	\$ 9,005,868	\$ 9,508,676	\$ 9,955,800
Appropriations			
Operating Expenses			
Administrative	\$ 553,567	\$ 612,230	\$ 689,435
General Operations	2,933,361	3,327,851	2,648,683
Other	792,394	655,423	2,181,036
Depreciation	454,912	478,000	450,000
Non-Operating Expenses and Transfers Out			
Debt Service - Interest	35,075	62,250	55,450
Total Appropriations	\$ 4,769,309	\$ 5,135,754	\$ 6,024,604
Change in Net Position (Revenues - Appropriations)	4,236,559	4,372,922	3,931,196
Beginning Net Position July 1	11,592,239	15,828,798	20,201,720
Ending Net Position June 30	\$ 15,828,798	\$ 20,201,720	\$ 24,132,916

SECTION 2. At the end of the fiscal year 2025, the governing body estimates fund balances or deficits as follows:

Fund	Estimated Fund Balance at June 30, 2025
General Fund	\$23,321,495
General Purpose Schools	4,463,350
State Street Aid Fund	172,787
Drug Fund	143,536
Landscaping Fund	289,306
Equipment Replacement Fund	957,317
ADA Fund	453,552
Water & Sewer Fund	42,250,696
Stormwater Fund	6,976,290
Electric Fund	45,167,310
Landfill Fund	20,201,720

SECTION 3. That the governing body herein certifies that the condition of its sinking funds, if applicable, are compliant pursuant to its bond covenants, and recognizes that the municipality has outstanding bonded and other indebtedness as follows:

Bonded or Other Indebtedness	Debt Authorized and Unissued	Principal Outstanding at June 30, 2025	FY2026 Principal Payment	FY2026 Interest Payment
Bonds -				
Series E-5-B	\$ -	\$ 37,100,000	\$ 2,385,000	\$ 1,855,000
Series 2009		5,165,000	375,000	258,250
Series 2016A		7,555,000	300,000	212,563
Series 2017		7,100,000	515,000	186,981
Series 2018		7,275,000	530,000	202,725
Series 2020		24,550,000	1,110,000	849,376
Series 2020B		5,390,000	270,000	113,200
Series 2020C		2,990,000	370,000	42,953
Series 2021A		8,630,000	435,000	200,595
Series 2021B		1,200,000	1,200,000	9,840
Series 2022A		21,700,000	585,000	741,500
Series 2022B		7,675,000	275,000	249,275
Series 2025	10,000,000	-	-	425,000
Total Bonds	\$ -	\$ 136,330,000	\$ 8,350,000	\$ 5,347,258
Capital Leases	\$ -	\$ 698,650	\$ 112,997	\$ 8,384
Total Debt	\$ 10,000,000	\$ 137,028,650	\$ 8,462,997	\$ 5,355,642

The City Manager and the Director of Finance are authorized to collect the debt payments from the various funds to make scheduled debt payments in accordance with the authorized debts of the City. The planned debt service payments for all funds are approximately \$13,818,639 including fees.

As a conservative budgeting measure, the Commission specifically sets aside \$500,000 toward future debt payments in the General Fund.

SECTION 4. During the coming fiscal year (2026) the governing body has pending and planned capital projects with proposed funding as listed below. The appropriations in Funds 320, 321, 323, and 324 shall not lapse at year-end but continue until project completion as determined by the City Manager.

Pending Capital Projects	Total Expense	Expense Financed by Estimated Revenues and/or Reserves	Expense Financed by Debt Proceeds
Fund 320			
Pistol Creek	\$ 1,000,000	\$ -	\$ 1,000,000
Bessemer Corridor Study	1,500,000	1,500,000	
McBath Traffic Signal	300,000	\$ 300,000	
Total	\$ 2,800,000	\$ 1,800,000	\$ 1,000,000
Fund 321			
Springbrook Farm	\$ 6,050,000	\$ 50,000	\$ 6,000,000
Total	\$ 6,050,000	\$ 50,000	\$ 6,000,000
Fund 323			
Smith & Wesson Development Cost	\$ 570,000	\$ 570,000	\$ -
Total	\$ 570,000	\$ 570,000	\$ -
Fund 324			
Greenway Trail & Lighting	\$ 135,000	\$ 135,000	\$ -
Total	\$ 135,000	\$ 135,000	\$ -
Grand Total	\$ 9,555,000	\$ 2,555,000	\$ 7,000,000

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

SECTION 6. That authority is hereby given to the City Manager to transfer the unused portions of any item of appropriation to any other item of appropriation within major functional areas as categorized in Section 1. Budgetary authority is at the organizational level described in Section 1. Any resulting transfers shall be reported to the governing body at its next regular meeting and entered into the minutes. Transfers from one department to another (as indicated in Section 1) may be made by ordinance of the Board of Commissioners as they shall deem advisable and necessary. This is subject to such limitations and procedures as set by the Board of Commissioners pursuant to Tennessee Code Annotated § 6-56-209.

SECTION 7. A detailed financial plan will be attached to this budget and become part of this budget ordinance. In addition, the published operating budget and budgetary comparisons shown by fund with beginning and ending fund balances and the number of full-time equivalent employees required by Tennessee Code Annotated § 6-56-206 will be attached.

SECTION 8. There is hereby levied a property tax of \$1.69 per \$100 of assessed value on all real and personal property with said taxes becoming due and payable in accordance with the provisions of Article 11 of the Charter of the City of Alcoa.

SECTION 9. The rate adjustment provisions of Section 6.3 of Ordinance 17-414 adopted June 22, 2017, as amended by Ordinance 18-446 adopted June 25, 2018 state that an individual rate or charge for which Potential Adjustment equals or exceeds \$0.05 or any multiple of \$0.05, that rate or charge shall automatically increase effective July 1st of the evaluation year by \$0.05 or any multiple thereof not to exceed the Potential Adjustment Amount. These provisions shall remain in effect and not expire unless expressly modified or repealed by ordinance.

SECTION 10. That passage of this appropriations ordinance shall constitute approval of the City Manager's Employment Agreement for 2025-2026 and that the Board of Commissioners hereby authorizes the Mayor to execute such agreement with the City Manager.

SECTION 11. That passage of this appropriations ordinance hereby authorizes the Employer's 3% contribution into the City of Alcoa Thrift Plan for the fiscal year 2025-2026 and 5% for participants in the TCRS Hybrid plan.

SECTION 12. Liquor by the Drink Taxes. The taxes imposed by the City and apportioned by the Commissioner of Revenue for the State of Tennessee to the City of Alcoa under TCA 57-4-306 are being and have been, remitted to the City School system as part of the annual transfer from the General Fund to the School Fund.

SECTION 13. In accordance with Article 3 Section 5 of the Charter of the City of Alcoa, passage of this appropriations ordinance hereby sets the salaries of the Mayor and Commissioners at \$350.00 and \$275.00 per month, respectively.

SECTION 14. This annual operating and capital budget ordinance and supporting documents shall be submitted to the Comptroller of the Treasury or Comptroller's Designee for approval if the City has debt issued pursuant to Title 9, Chapter 21 of the Tennessee Code Annotated within fifteen (15) days of its adoption. This budget shall not become the official budget for the fiscal year until such budget is approved by the Comptroller of the Treasury or Comptroller's Designee in accordance with Title 9, Chapter 21 of the Tennessee Code Annotated (the "Statutes"). If the Comptroller of the Treasury or Comptroller's Designee determines that the budget does not comply with the Statutes, the Governing Body shall adjust its estimates or make additional tax levies sufficient to comply with the Statutes or as directed by the Comptroller of the Treasury or Comptroller's Designee. If the City does not have such debt outstanding, it will file this annual operating and capital budget ordinance and supporting documents with the Comptroller of the Treasury or Comptroller's Designee.

SECTION 15. All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

SECTION 16. All ordinances or parts of ordinances in conflict with any provision of this ordinance are hereby repealed.

SECTION 17. This ordinance shall take effect July 1, 2025, the public welfare requiring it.



Mayor

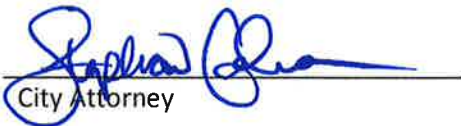
ATTEST:



Recorder



APPROVED AS TO FORM:



City Attorney

Passed on First Reading

5/13/2025



Recorder

Passed on Second Reading

5/23/2025



Recorder



**FISCAL YEAR
2025 – 2026 BUDGET**



FY 2025 - 2026 BUDGET

Table of Contents

General Fund – Revenues	1-2
General Fund – Expenditures	3-33
Education/Schools – Revenues	34
Education/Schools – Expenditures	35-42
State Street Aid - Revenues	43
State Street Aid – Expenditures	44
Drug Fund – Revenues	45
Drug Fund – Expenditures	46
Landscaping Fund – Revenues	47
Landscaping Fund – Expenditures	48
Equipment Replacement Fund – Revenues	49
Equipment Replacement Fund – Expenditures	50
ADA Improvements – Revenues	51
ADA Improvements – Expenditures	52
Water / Wastewater – Revenues	53
Water / Wastewater – Expenditures	54-63
Stormwater Operations – Revenues	64
Stormwater Operations – Expenditures	65-67
Electric – Revenues	68
Electric – Expenditures	69-73
Landfill – Revenues	74
Landfill – Expenditures	75-82
Debt Service - Revenues	83
Debt Service - Expenditures	84

**City of Alcoa
FY26 Budget
General Fund Revenues**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
110.00.00000.31110.00000.0000.	Current Property Tax	(\$13,847,945)	(\$14,055,000)	(\$14,500,000)
110.00.00000.31111.00000.0000.	Delinquent Property Tax	(\$240,665)	(\$245,000)	(\$250,000)
110.00.00000.31310.00000.0000.	Property Tax Interest	(\$179,792)	(\$150,000)	(\$165,000)
110.00.00000.31520.00000.0000.	In-Lieu-Tax Airport Office Bld	(\$18,591)	\$0	\$0
110.00.00000.31521.00000.0000.	In-Lieu-Tax Arconic	(\$373,090)	(\$413,375)	(\$413,400)
110.00.00000.31522.00000.0000.	In-Lieu-Tax Amazon	(\$1,547,219)	(\$2,346,356)	(\$2,346,000)
110.00.00000.31523.00000.0000.	Property Tax-Ptr Park South	(\$177,770)	(\$177,770)	(\$177,800)
110.00.00000.31524.00000.0000.	In Lieu Of Tax-Hospital	\$0	\$0	\$0
110.00.00000.31525.00000.0000.	In-Lieu-Tax Smith & Wesson	(\$32,599)	(\$127,000)	(\$151,400)
110.00.00000.31526.00000.0000.	In-Lieu-Tax Tn Oz Partners	(\$13,451)	(\$14,390)	(\$68,200)
110.00.00000.31530.00000.0000.	School Prop Tax Transfer	\$3,904,181	\$4,020,000	\$4,020,000
110.00.00000.31610.00000.0000.	Local Option Sales	(\$14,022,281)	(\$14,700,000)	(\$15,300,000)
110.00.00000.31710.00000.0000.	Wholesale Beer Tax	(\$638,385)	(\$623,663)	(\$659,000)
110.00.00000.31720.00000.0000.	Wholesale Liquor Taxes	(\$515,208)	(\$508,197)	(\$550,000)
110.00.00000.31820.00000.0000.	Business Tax	(\$1,190,603)	(\$1,277,533)	(\$1,273,000)
110.00.00000.31830.00000.0000.	Business Tax-Penalties	(\$116,703)	(\$142,454)	(\$129,500)
110.00.00000.31911.00000.0000.	Gas Franchise Fee	(\$148,738)	(\$143,936)	(\$146,300)
110.00.00000.31912.00000.0000.	Catv Franchise Fee	(\$60,968)	(\$52,446)	(\$56,700)
110.00.00000.31913.00000.0000.	AT&T Video Serv Franchise Fee	(\$8,159)	(\$7,871)	(\$8,000)
110.00.00000.31920.00000.0000.	Hotel/Motel Tax	(\$257,784)	(\$289,317)	(\$277,000)
	Taxes	(\$29,485,771)	(\$31,254,308)	(\$32,451,300)
110.00.00000.32200.00000.0000.	Privilege Lic-Beer	(\$6,953)	(\$7,412)	(\$7,100)
110.00.00000.32201.00000.0000.	Privilege Lic-Liquor	(\$13,620)	(\$7,419)	(\$10,500)
110.00.00000.32610.00000.0000.	Building Permits	(\$228,517)	(\$273,780)	(\$251,100)
110.00.00000.32630.00000.0000.	Plumbing Permits	(\$8,174)	(\$6,911)	(\$7,500)
110.00.00000.32640.00000.0000.	Mech & Gas Permits	(\$13,294)	(\$6,175)	(\$9,700)
110.00.00000.32660.00000.0000.	Development Services Fees	(\$14,610)	(\$17,168)	(\$15,800)
110.00.00000.32661.00000.0000.	Temporary Occupancy Certificat	(\$14,545)	(\$8,600)	(\$11,500)
110.00.00000.32690.00000.0000.	Water & Sewer Inspections	(\$6,200)	(\$5,595)	(\$5,800)
110.00.00000.32990.00000.0000.	Special Event Permit Fees	(\$30,425)	(\$30,000)	(\$30,200)
	Licenses & Permits	(\$336,337)	(\$363,060)	(\$349,200)
110.00.00000.33100.00000.0000.	Federal Grants	(\$16,400)	(\$10,200)	(\$10,500)
110.00.00000.33101.00000.0000.	Cops Grant	(\$64,828)	(\$88,418)	(\$96,000)
110.00.00000.33102.00000.0000.	Federal Grants - Fire	(\$59,711)	(\$10,017)	(\$10,000)
110.00.00000.33320.00000.0000.	TVA In Lieu of Taxes	(\$134,536)	(\$133,369)	(\$133,900)
110.00.00000.33400.00000.0000.	State Grants	(\$491,073)	\$326,366	(\$325,000)
110.00.00000.33420.00000.0000.	Police Salary Supplement	(\$33,600)	(\$32,800)	(\$33,200)
110.00.00000.33421.00000.0000.	Fire Salary Supplement	(\$27,200)	(\$27,200)	(\$27,200)
110.00.00000.33510.00000.0000.	State Sales Tax	(\$1,374,447)	(\$1,438,420)	(\$1,406,400)
110.00.00000.33530.00000.0000.	State Beer Tax	(\$4,825)	(\$4,599)	(\$4,700)
110.00.00000.33540.00000.0000.	Mixed Drink Tax	(\$115,819)	(\$256,759)	(\$272,000)
110.00.00000.33552.00000.0000.	State Street & Trans Grant	(\$20,099)	(\$20,035)	(\$20,000)
110.00.00000.33593.00000.0000.	State Excise Tax	(\$72,695)	\$0	\$0
110.00.00000.33594.00000.0000.	State Telecom Privilege City	(\$0)	(\$4)	\$0
110.00.00000.33595.00000.0000.	State Sports Betting Tax	(\$20,380)	(\$22,364)	(\$22,500)
	Intergovernmental	(\$2,435,614)	(\$1,717,820)	(\$2,361,400)

**City of Alcoa
FY26 Budget
General Fund Revenues**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
110.00.00000.34120.00000.0000.	Credit Card Convenience Fees	(\$4,278)	(\$3,901)	(\$4,000)
110.00.00000.34130.00000.0000.	Operating Cost Reimb- Othr Fnd	(\$107,370)	(\$115,027)	(\$123,200)
110.00.00000.34134.00000.0000.	Operating Cost Reimb- SW Fund	(\$82,663)	(\$51,540)	(\$42,100)
110.00.00000.34190.00000.0000.	SB Farm Development Reimb	(\$650,000)	\$0	\$0
110.00.00000.34210.00000.0000.	SRO Reimbursement	(\$87,516)	\$0	\$0
110.00.00000.34290.00000.0000.	CPR Instruction Fees	(\$8,129)	(\$5,118)	(\$6,600)
110.00.00000.34400.00000.0000.	Pub Wks Rockford Reimbursement	(\$10,992)	(\$10,987)	(\$12,000)
110.00.00000.34411.00000.0000.	Sanitation Comm Coll Fees	(\$634,149)	(\$689,050)	(\$661,500)
	Other Revenues	(\$1,585,096)	(\$875,623)	(\$849,400)
110.00.00000.35110.00000.0000.	Fines & Costs	(\$253,593)	(\$233,856)	(\$243,700)
110.00.00000.35111.00000.0000.	Local Litigation Tax	(\$35,874)	(\$32,450)	(\$34,100)
110.00.00000.35112.00000.0000.	E-Ticket Citation Fees	(\$1,018)	(\$866)	\$0
110.00.00000.35140.00000.0000.	Drug Fines & Forfeitures	(\$22,002)	(\$17,181)	(\$19,500)
	Fines & Penalties	(\$312,486)	(\$284,352)	(\$297,300)
110.00.00000.36100.00000.0000.	Interest On Investments	(\$754,010)	(\$1,195,336)	(\$900,000)
110.00.00000.36210.00000.0000.	Property Rental	(\$158,856)	(\$158,856)	(\$158,800)
110.00.00000.36211.00000.0000.	Credit Union Rent	(\$3,510)	(\$3,240)	(\$3,200)
110.00.00000.36350.00000.0000.	Insurance Refunds	(\$6,930)	(\$11,227)	(\$10,000)
110.00.00000.36520.00000.0000.	Pub Wks Labor & Material Chrgs	(\$18,959)	(\$9,019)	(\$10,000)
110.00.00000.36530.00000.0000.	Sign Sales	\$0	(\$361)	\$0
110.00.00000.36531.00000.0000.	Right Of Way Repair Chrgs	(\$116,925)	(\$112,978)	(\$114,900)
110.00.00000.36690.00000.0000.	Miscellaneous Revenue	(\$26,462)	(\$41,345)	(\$25,000)
110.00.00000.36700.00000.0000.	PEP Safety Grants	(\$13,265)	(\$13,000)	(\$5,000)
110.00.00000.36710.00000.0000.	Special Event Sponsorships	(\$1,226)	(\$15,000)	(\$20,000)
110.00.00000.36711.00000.0000.	Nat Night Out/Fire Prev Wk Don	(\$2,500)	\$0	\$0
110.00.00000.36730.00000.0000.	Donations to Fire Dept	(\$2,250)	\$0	(\$2,500)
110.00.00000.36731.00000.0000.	Donations to Police Dept	(\$2,550)	(\$4,500)	(\$4,500)
	Use of Property	(\$1,107,444)	(\$1,564,862)	(\$1,253,900)
110.00.00000.36330.00000.0000.	Sale Of Property	(\$6,402)	(\$155,780)	(\$20,000)
	Sale of Capital Assets	(\$6,402)	(\$155,780)	(\$20,000)
110.00.00000.31511.00000.0000.	Tax Equivalent Alcoa Electric	(\$1,176,488)	(\$1,585,162)	(\$1,380,800)
110.00.00000.31512.00000.0000.	Tax Equivalent Water & Sewer	(\$400,000)	(\$400,000)	(\$400,000)
	Transfers In - from other funds	(\$1,576,488)	(\$1,985,162)	(\$1,780,800)
	Total Revenues	(\$36,845,638)	(\$38,200,967)	(\$39,363,300)

**City of Alcoa
FY26 Budget
General Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
110.10.41100.51100.00000.0000.	City Comm Salaries	\$17,400	\$17,400	\$17,400
110.10.41100.51400.00000.0000.	City Comm FICA	\$1,662	\$1,662	\$1,661
110.10.41100.51700.00000.0000.	City Comm Workmen Comp	\$394	\$38	\$38
110.10.41100.51900.00000.0000.	City Comm Oth Pers	\$4,320	\$4,320	\$4,320
110.10.41100.52100.00000.0000.	City Comm Prof & Consult.	\$47,266	\$45,600	\$48,000
110.10.41100.52170.00000.0000.	City Comm Elect Serv	\$0	\$1,500	\$0
110.10.41100.52200.00000.0000.	City Comm Mailing	\$12	\$13	\$100
110.10.41100.52300.00000.0000.	City Comm Memb Lic	\$12,631	\$6,169	\$12,800
110.10.41100.52400.00000.0000.	City Comm Advertising	\$886	\$545	\$1,000
110.10.41100.52410.00000.0000.	City Comm Legal Fees	\$0	\$0	\$0
110.10.41100.52500.00000.0000.	City Comm Training	\$11,171	\$13,000	\$13,000
110.10.41100.52510.00000.0000.	City Comm Bus Pub Re	\$2,501	\$2,326	\$2,500
110.10.41100.52520.00000.0000.	City Comm Impv Teams	\$0	\$2,110	\$2,000
110.10.41100.52600.00000.0000.	City Comm Printing	\$0	\$100	\$0
110.10.41100.52700.00000.0000.	City Comm Maint Cont	\$1,247	\$1,028	\$1,300
110.10.41100.52800.00000.0000.	City Comm Uts & Tel	\$4,433	\$3,757	\$4,450
110.10.41100.53100.00000.0000.	City Comm Off Supply	\$34	\$287	\$500
110.10.41100.53300.00000.0000.	City Comm Uniforms	\$345	\$500	\$500
110.10.41100.53900.00000.0000.	City Comm Oth Suppl	\$1,500	\$1,500	\$1,500
110.10.41100.55100.00000.0000.	City Comm Insurance	\$47,273	\$48,692	\$48,200
110.10.41100.56400.00000.0000.	City Comm Comp Equip	\$0	\$500	\$1,000
		\$153,075	\$151,048	\$160,269

**City of Alcoa
FY26 Budget
General Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
110.10.41200.51400.00000.0000.	Jud/Leg FICA	\$1,216	\$1,216	\$551
110.10.41200.51700.00000.0000.	Jud/Leg Workman Comp	\$101	\$58	\$16
110.10.41200.51910.00000.0000.	Jud/Leg City Judge	\$15,900	\$15,900	\$7,200
110.10.41200.52410.00000.0000.	Jud/Leg Legal Fees	\$83,003	\$86,844	\$87,030
110.10.41200.52420.00000.0000.	Jud/Leg Litigation Fees	\$38,448	\$66,687	\$60,000
110.10.41200.52450.00000.0000.	Jud/Leg Prosc Serv	\$12,000	\$12,000	\$12,000
		\$150,668	\$182,706	\$166,797

**City of Alcoa
FY26 Budget
General Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
110.10.41320.51100.00000.0000.	City Mngr Salaries	\$170,985	\$121,927	\$124,497
110.10.41320.51300.00000.0000.	City Mngr Overtime	\$877	\$460	\$0
110.10.41320.51400.00000.0000.	City Mngr FICA	\$12,866	\$8,559	\$10,350
110.10.41320.51500.00000.0000.	City Mngr TCRS Ret	\$30,052	\$21,653	\$16,609
110.10.41320.51600.00000.0000.	City Mngr Med Ins	\$20,968	\$20,200	\$20,736
110.10.41320.51620.00000.0000.	City Mngr Life AD&D	\$397	\$350	\$412
110.10.41320.51630.00000.0000.	City Mngr Dent Ins	\$1,302	\$1,061	\$1,301
110.10.41320.51700.00000.0000.	City Mngr Work Comp	\$3,822	\$1,660	\$545
110.10.41320.51850.00000.0000.	City Mngr Ret. Medical	\$720	\$0	\$1,584
110.10.41320.51900.00000.0000.	City Mngr Oth Pers	\$15,990	\$8,384	\$10,798
110.10.41320.52100.00000.0000.	City Mngr Prof Serv	\$0	\$0	\$175,000
110.10.41320.52200.00000.0000.	City Mngr Mailing	\$118	\$121	\$200
110.10.41320.52300.00000.0000.	City Mngr Memb Lic	\$7,514	\$3,966	\$7,000
110.10.41320.52400.00000.0000.	City Mngr Advertsng	\$252	\$500	\$8,000
110.10.41320.52500.00000.0000.	City Mngr Training	\$26,241	\$5,185	\$14,000
110.10.41320.52510.00000.0000.	City Mngr Bus Pub Re	\$11,541	\$9,815	\$8,000
110.10.41320.52650.00000.0000.	City Mngr Soft Maint	\$1,180	\$1,030	\$1,300
110.10.41320.52700.00000.0000.	City Mngr Maint Cont	\$2,793	\$2,173	\$3,000
110.10.41320.52800.00000.0000.	City Mngr Uts & Tel	\$5,879	\$3,498	\$6,000
110.10.41320.52900.00000.0000.	City Mngr Oth Cont S	\$0	\$0	\$10,000
110.10.41320.53100.00000.0000.	City Mngr Off Supply	\$1,155	\$1,000	\$2,000
110.10.41320.53300.00000.0000.	City Mngr Uniforms	\$89	\$0	\$500
110.10.41320.53400.00000.0000.	City Mngr Auto Parts	\$163	\$0	\$500
110.10.41320.53600.00000.0000.	City Mngr Gas Diesel	\$959	\$0	\$1,000
110.10.41320.55100.00000.0000.	City Mngr Insurance	\$1,385	\$1,399	\$1,400
110.10.41320.55350.00000.0000.	City Mngr Eq Leases	\$1,983	\$0	\$0
110.10.41320.56100.00000.0000.	City Mngr Off Equip	\$0	\$0	\$500
110.10.41320.56400.00000.0000.	City Mngr Comp Equip	\$276	\$500	\$4,000
		\$319,508	\$213,442	\$429,232

**City of Alcoa
FY26 Budget
General Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
110.10.41500.51100.00000.0000.	Fin Salaries	\$152,096	\$181,052	\$210,982
110.10.41500.51300.00000.0000.	Fin Overtime	\$3,334	\$2,823	\$0
110.10.41500.51400.00000.0000.	Fin FICA	\$11,734	\$12,461	\$16,437
110.10.41500.51500.00000.0000.	Fin TCRS Ret	\$26,046	\$29,623	\$33,310
110.10.41500.51600.00000.0000.	Fin Med Ins	\$30,420	\$45,463	\$49,344
110.10.41500.51620.00000.0000.	Fin Life AD&D	\$548	\$673	\$775
110.10.41500.51630.00000.0000.	Fin Dent Ins	\$2,349	\$2,684	\$3,096
110.10.41500.51700.00000.0000.	Fin Work Comp	\$1,664	\$1,974	\$1,647
110.10.41500.51850.00000.0000.	Fin Ret Med	\$3,978	\$3,978	\$4,367
110.10.41500.51900.00000.0000.	Fin Oth Pers	\$3,645	\$3,696	\$3,881
110.10.41500.52030.00000.0000.	Fin Emp Bonds	\$578	\$578	\$600
110.10.41500.52100.00000.0000.	Fin Prof Serv	\$28,183	\$29,000	\$30,650
110.10.41500.52200.00000.0000.	Fin Mailing	\$9,023	\$10,195	\$9,500
110.10.41500.52300.00000.0000.	Fin Memb Lic	\$1,519	\$1,520	\$1,550
110.10.41500.52350.00000.0000.	Fin Acc/Aud	\$13,580	\$23,800	\$19,600
110.10.41500.52400.00000.0000.	Fin Advertsng	\$1,488	\$1,935	\$1,500
110.10.41500.52500.00000.0000.	Fin Training	\$3,571	\$4,254	\$6,000
110.10.41500.52510.00000.0000.	Fin Bus Pub Re	\$36	\$100	\$300
110.10.41500.52520.00000.0000.	Fin Impr Teams	\$709	\$1,200	\$1,300
110.10.41500.52650.00000.0000.	Fin Soft Maint	\$1,170	\$1,281	\$1,200
110.10.41500.52700.00000.0000.	Fin Maint Cont	\$3,755	\$3,358	\$4,000
110.10.41500.52800.00000.0000.	Fin Uts & Tel	\$1,798	\$2,079	\$2,000
110.10.41500.52900.00000.0000.	Fin Oth Cont S	\$388	\$388	\$500
110.10.41500.53100.00000.0000.	Fin Off Supply	\$3,326	\$3,300	\$4,200
110.10.41500.53300.00000.0000.	Fin Uniforms	\$280	\$150	\$1,500
110.10.41500.53400.00000.0000.	Fin Auto Parts	\$92	\$0	\$100
110.10.41500.55100.00000.0000.	Fin Insurance	\$790	\$798	\$850
110.10.41500.55150.00000.0000.	Fin Over/Short	\$0	\$45	\$0
110.10.41500.56100.00000.0000.	Fin Office Equip	\$2,315	\$2,000	\$3,000
110.10.41500.56400.00000.0000.	Fin Comp Equip	\$374	\$1,310	\$1,000
110.10.41500.56500.00000.0000.	Fin Buildings & Improve.	\$0	\$0	\$5,000
		\$308,789	\$371,719	\$418,189

**City of Alcoa
FY26 Budget
General Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
110.10.41610.51100.00000.0000.	Purch Salaries	\$45,905	\$45,725	\$46,892
110.10.41610.51300.00000.0000.	Purch Overtime	\$1,248	\$9	\$0
110.10.41610.51400.00000.0000.	Purch FICA	\$3,586	\$4,594	\$3,677
110.10.41610.51500.00000.0000.	Purch TCRS Ret	\$8,944	\$7,975	\$7,126
110.10.41610.51600.00000.0000.	Purch Med Ins	\$10,452	\$12,411	\$12,864
110.10.41610.51620.00000.0000.	Purch Life AD&D	\$206	\$272	\$182
110.10.41610.51630.00000.0000.	Purch Dent Ins	\$481	\$549	\$807
110.10.41610.51700.00000.0000.	Purch Work Comp	\$503	\$288	\$366
110.10.41610.51900.00000.0000.	Purch Oth Pers	\$1,005	\$850	\$1,167
110.10.41610.52050.00000.0000.	Purch Drug Test	\$0	\$6	\$50
110.10.41610.52100.00000.0000.	Purch Professional & Consult.	\$0	\$38	\$0
110.10.41610.52200.00000.0000.	Purch Mailing	\$60	\$50	\$100
110.10.41610.52300.00000.0000.	Purch Memb Lic	\$195	\$200	\$250
110.10.41610.52400.00000.0000.	Purch Advertsng	\$726	\$0	\$1,000
110.10.41610.52500.00000.0000.	Purch Training	\$1,408	\$1,384	\$2,000
110.10.41610.52510.00000.0000.	Puch Buisness/Pub. Relations	\$61	\$0	\$100
110.10.41610.52520.00000.0000.	Purch Impr Teams	\$0	\$85	\$100
110.10.41610.52600.00000.0000.	Purch Printing	\$358	\$232	\$550
110.10.41610.52700.00000.0000.	Purch Maint Cont	\$182	\$153	\$200
110.10.41610.52800.00000.0000.	Purch Uts & Tel	\$1,086	\$1,344	\$1,100
110.10.41610.53100.00000.0000.	Purch Off Supply	\$674	\$1,000	\$1,000
110.10.41610.53120.00000.0000.	Purch Oth Suppl	\$308	\$366	\$650
110.10.41610.53300.00000.0000.	Purch Uniforms	\$65	\$0	\$80
110.10.41610.53400.00000.0000.	Purch Auto Parts	\$508	\$751	\$1,000
110.10.41610.53600.00000.0000.	Purch Gas Diesel	\$535	\$620	\$600
110.10.41610.53750.00000.0000.	Purch Safety Sup	\$17	\$20	\$100
110.10.41610.54200.00000.0000.	Purch Repair & Maint	\$112	\$0	\$0
110.10.41610.55100.00000.0000.	Purch Insurance	\$732	\$739	\$760
110.10.41610.56100.00000.0000.	Purch Off Equip	\$0	\$0	\$0
110.10.41610.56400.00000.0000.	Purch Comp Equip	\$0	\$500	\$500
		\$79,354	\$80,160	\$83,221

**City of Alcoa
FY26 Budget
General Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
110.10.41640.51100.00000.0000.	IT Salaries	\$153,129	\$176,424	\$172,037
110.10.41640.51300.00000.0000.	IT Overtime	\$778	\$544	\$1,025
110.10.41640.51400.00000.0000.	IT FICA	\$11,671	\$12,527	\$13,433
110.10.41640.51500.00000.0000.	IT TCRS Ret	\$19,934	\$22,361	\$21,846
110.10.41640.51600.00000.0000.	IT Med Ins	\$31,200	\$43,886	\$38,400
110.10.41640.51620.00000.0000.	IT Life AD&D	\$591	\$749	\$622
110.10.41640.51630.00000.0000.	IT Dent Ins	\$2,409	\$2,753	\$2,409
110.10.41640.51700.00000.0000.	IT Work Comp	\$1,675	\$1,549	\$1,351
110.10.41640.51900.00000.0000.	IT Oth Pers	\$2,280	\$2,416	\$2,524
110.10.41640.52050.00000.0000.	IT Drug Test	\$658	\$0	\$50
110.10.41640.52200.00000.0000.	IT Mailing	\$163	\$108	\$250
110.10.41640.52400.00000.0000.	IT Advertsng	\$0	\$0	\$250
110.10.41640.52500.00000.0000.	IT Training	\$9,454	\$15,348	\$15,000
110.10.41640.52510.00000.0000.	IT Bus Pub Re	\$114	\$273	\$300
110.10.41640.52520.00000.0000.	IT Impr Teams	\$0	\$0	\$250
110.10.41640.52550.00000.0000.	IT R&M Build	\$0	\$0	\$250
110.10.41640.52650.00000.0000.	IT Soft Maint	\$1,246	\$1,182	\$1,000
110.10.41640.52700.00000.0000.	IT Maint Cont	\$1,168	\$1,219	\$500
110.10.41640.52800.00000.0000.	IT Uts & Tel	\$9,914	\$13,883	\$11,000
110.10.41640.52900.00000.0000.	IT Other Contract Services	\$110	\$0	\$0
110.10.41640.53100.00000.0000.	IT Off Supply	\$4,308	\$4,134	\$6,000
110.10.41640.53120.00000.0000.	IT Oth Suppl	\$0	\$0	\$250
110.10.41640.53300.00000.0000.	IT Uniforms	\$214	\$0	\$300
110.10.41640.53400.00000.0000.	IT Auto Parts	\$0	\$0	\$100
110.10.41640.53600.00000.0000.	IT Gas Diesel	\$0	\$0	\$300
110.10.41640.55100.00000.0000.	IT Insurance	\$4,693	\$5,605	\$4,760
110.10.41640.55130.00000.0000.	IT IT Cost R	\$456,736	\$474,230	\$507,870
110.10.41640.56100.00000.0000.	IT Office Equip	\$0	\$9,345	\$4,000
110.10.41640.56400.00000.0000.	IT Comp Equip	\$11,474	\$12,000	\$14,000
		\$723,918	\$800,534	\$820,077

**City of Alcoa
FY26 Budget
General Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
110.10.41650.51100.00000.0000.	HR Salaries	\$211,627	\$219,270	\$241,233
110.10.41650.51300.00000.0000.	HR Overtime	\$806	\$648	\$513
110.10.41650.51400.00000.0000.	HR FICA	\$16,573	\$17,086	\$19,437
110.10.41650.51500.00000.0000.	HR TCRS Ret	\$35,979	\$39,400	\$40,697
110.10.41650.51600.00000.0000.	HR Med Ins	\$37,284	\$42,550	\$50,880
110.10.41650.51620.00000.0000.	HR Life AD&D	\$706	\$730	\$856
110.10.41650.51630.00000.0000.	HR Dent Ins	\$2,267	\$2,591	\$3,192
110.10.41650.51700.00000.0000.	HR Work Comp	\$2,451	\$2,181	\$1,887
110.10.41650.51850.00000.0000.	HR Ret Med	\$3,312	\$3,312	\$3,643
110.10.41650.51900.00000.0000.	HR Oth Pers	\$8,748	\$10,195	\$12,332
110.10.41650.52050.00000.0000.	HR Drug/Alcohol Testing	\$263	\$168	\$0
110.10.41650.52100.00000.0000.	HR Prof Serv	\$10,294	\$3,000	\$3,500
110.10.41650.52110.00000.0000.	HR Wellness	\$0	\$188	\$1,500
110.10.41650.52120.00000.0000.	HR Emp Appr	\$28,115	\$28,000	\$38,000
110.10.41650.52200.00000.0000.	HR Mailing	\$759	\$1,025	\$1,500
110.10.41650.52300.00000.0000.	HR Memb Lic	\$3,071	\$1,661	\$3,000
110.10.41650.52400.00000.0000.	HR Advertsng	\$877	\$500	\$1,500
110.10.41650.52500.00000.0000.	HR Training	\$4,467	\$10,191	\$14,000
110.10.41650.52510.00000.0000.	HR Bus Pub Re	\$8,713	\$7,419	\$6,000
110.10.41650.52600.00000.0000.	HR Printing	\$0	\$0	\$500
110.10.41650.52650.00000.0000.	HR Soft Maint	\$8,640	\$7,522	\$8,000
110.10.41650.52700.00000.0000.	HR Maint Cont	\$4,794	\$5,114	\$5,000
110.10.41650.52800.00000.0000.	HR Uts & Tel	\$3,290	\$5,179	\$4,400
110.10.41650.52900.00000.0000.	HR Other Contract Services	\$14	\$14	\$0
110.10.41650.53100.00000.0000.	HR Off Supply	\$6,176	\$6,427	\$5,000
110.10.41650.53120.00000.0000.	HR Other Op Supplies	\$27	\$0	\$0
110.10.41650.53300.00000.0000.	HR Uniforms	\$830	\$57	\$750
110.10.41650.53750.00000.0000.	HR Safety Sup	\$764	\$686	\$1,000
110.10.41650.55100.00000.0000.	HR Insurance	\$1,111	\$1,122	\$1,200
110.10.41650.56100.00000.0000.	HR Off Equip	\$3,898	\$2,449	\$4,000
110.10.41650.56400.00000.0000.	HR Comp Equip	\$464	\$617	\$1,500
		\$406,322	\$419,304	\$475,020

**City of Alcoa
FY26 Budget
General Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
110.10.41700.51100.00000.0000.	Dev Serv Salaries	\$250,412	\$246,930	\$284,647
110.10.41700.51300.00000.0000.	Dev Serv Overtime	\$460	\$847	\$0
110.10.41700.51400.00000.0000.	Dev Serv FICA	\$18,725	\$17,325	\$22,162
110.10.41700.51500.00000.0000.	Dev Serv TCRS Ret	\$36,785	\$36,535	\$40,144
110.10.41700.51600.00000.0000.	Dev Serv Med Ins	\$48,360	\$56,914	\$67,200
110.10.41700.51620.00000.0000.	Dev Serv Life AD&D	\$897	\$928	\$1,049
110.10.41700.51630.00000.0000.	Dev Serv Dent Ins	\$3,674	\$3,386	\$4,216
110.10.41700.51700.00000.0000.	Dev Serv Work Comp	\$2,623	\$2,661	\$2,222
110.10.41700.51850.00000.0000.	Dev Serv Retiree Insurance	\$1,845	\$3,690	\$4,050
110.10.41700.51900.00000.0000.	Dev Serv Oth Pers	\$5,275	\$4,996	\$5,050
110.10.41700.52020.00000.0000.	Dev Serv Plan Comm	\$3,871	\$6,216	\$5,000
110.10.41700.52050.00000.0000.	Dev Serv Drug Test	\$0	\$12	\$100
110.10.41700.52100.00000.0000.	Dev Serv Prof Serv	\$1,235	\$0	\$55,000
110.10.41700.52200.00000.0000.	Dev Serv Mailing	\$248	\$0	\$350
110.10.41700.52300.00000.0000.	Dev Serv Memb Lic	\$2,231	\$2,433	\$2,550
110.10.41700.52400.00000.0000.	Dev Serv Advertsng	\$1,348	\$754	\$1,000
110.10.41700.52500.00000.0000.	Dev Serv Training	\$917	\$3,129	\$7,200
110.10.41700.52510.00000.0000.	Dev Serv Bus Pub Re	\$392	\$48	\$500
110.10.41700.52520.00000.0000.	Dev Serv Imprvmnt Teams	\$0	\$0	\$850
110.10.41700.52550.00000.0000.	Dev Serv R&M Build	\$0	\$0	\$0
110.10.41700.52600.00000.0000.	Dev Serv Printing	\$1,818	\$457	\$200
110.10.41700.52650.00000.0000.	Dev Serv Soft Maint	\$15,262	\$15,238	\$16,000
110.10.41700.52700.00000.0000.	Dev Serv Maint Cont	\$2,309	\$3,250	\$2,450
110.10.41700.52800.00000.0000.	Dev Serv Uts & Tel	\$1,789	\$1,799	\$1,800
110.10.41700.52900.00000.0000.	Dev Serv Oth Contract Svcs	\$0	\$0	\$0
110.10.41700.53100.00000.0000.	Dev Serv Off Supply	\$1,063	\$428	\$850
110.10.41700.53120.00000.0000.	Dev Serv Oth Suppl	\$0	\$52	\$100
110.10.41700.53300.00000.0000.	Dev Serv Uniforms	\$74	\$239	\$1,050
110.10.41700.53400.00000.0000.	Dev Serv Auto Parts	\$29	\$27	\$300
110.10.41700.53600.00000.0000.	Dev Serv Gas Diesel	\$0	\$1	\$250
110.10.41700.55100.00000.0000.	Dev Serv Insurance	\$1,539	\$1,099	\$2,200
110.10.41700.56100.00000.0000.	Dev Serv Off Equip	\$134	\$6	\$3,050
110.10.41700.56350.00000.0000.	Dev Serv Vehicle Equip	\$0	\$0	\$0
110.10.41700.56400.00000.0000.	Dev Serv Comp Equip	\$256	\$500	\$1,000
		\$403,570	\$409,898	\$532,540

**City of Alcoa
FY26 Budget
General Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
110.10.41710.51100.00000.0000.	Codes Salaries	\$204,344	\$245,656	\$176,688
110.10.41710.51300.00000.0000.	Codes Overtime	\$577	\$1,253	\$0
110.10.41710.51400.00000.0000.	Codes FICA	\$16,322	\$21,389	\$13,658
110.10.41710.51500.00000.0000.	Codes TCRS Ret	\$20,645	\$21,837	\$25,877
110.10.41710.51600.00000.0000.	Codes Med Ins	\$43,680	\$54,823	\$47,040
110.10.41710.51620.00000.0000.	Codes Life AD&D	\$807	\$805	\$680
110.10.41710.51630.00000.0000.	Codes Dent Ins	\$2,599	\$2,329	\$2,951
110.10.41710.51700.00000.0000.	Codes Work Comp	\$3,010	\$4,820	\$3,427
110.10.41710.51850.00000.0000.	Codes Ret Insurance	\$1,845	\$3,690	\$4,050
110.10.41710.51900.00000.0000.	Codes Oth Pers	\$12,624	\$8,993	\$1,848
110.10.41710.52050.00000.0000.	Codes Drug Test	\$62	\$127	\$0
110.10.41710.52080.00000.0000.	Codes Tuition Reimb.	\$415	\$0	\$0
110.10.41710.52100.00000.0000.	Codes Prof Serv	\$0	\$46	\$300
110.10.41710.52200.00000.0000.	Codes Mailing	\$539	\$723	\$600
110.10.41710.52300.00000.0000.	Codes Memb Lic	\$70	\$0	\$750
110.10.41710.52400.00000.0000.	Codes Advertsng	\$0	\$690	\$100
110.10.41710.52500.00000.0000.	Codes Training	\$1,151	\$1,500	\$3,900
110.10.41710.52510.00000.0000.	Codes Bus Pub Re	\$123	\$278	\$300
110.10.41710.52520.00000.0000.	Codes Imprvmt Teams	\$0	\$0	\$850
110.10.41710.52550.00000.0000.	Codes R&M Build	\$0	\$12	\$100
110.10.41710.52600.00000.0000.	Codes Printing	\$95	\$549	\$300
110.10.41710.52700.00000.0000.	Codes Maint Cont	\$1,392	\$1,374	\$1,600
110.10.41710.52800.00000.0000.	Codes Uts & Tel	\$4,327	\$3,643	\$3,700
110.10.41710.52880.00000.0000.	Codes Prop Demo	\$28	\$15	\$3,000
110.10.41710.52900.00000.0000.	Codes Oth Cont S	\$4,354	\$8,114	\$8,000
110.10.41710.53100.00000.0000.	Codes Off Supply	\$822	\$1,368	\$1,000
110.10.41710.53200.00000.0000.	Codes Small Tool	\$0	\$140	\$300
110.10.41710.53300.00000.0000.	Codes Uniforms	\$744	\$1,765	\$2,400
110.10.41710.53400.00000.0000.	Codes Auto Parts	\$1,939	\$4,619	\$6,500
110.10.41710.53600.00000.0000.	Codes Gas Diesel	\$3,938	\$3,567	\$4,500
110.10.41710.55100.00000.0000.	Codes Insurance	\$2,693	\$1,923	\$2,800
110.10.41710.56100.00000.0000.	Codes Office Equip	\$0	\$0	\$3,000
110.10.41710.56350.00000.0000.	Codes Veh Equip	\$16	\$45,000	\$0
110.10.41710.56400.00000.0000.	Codes Comp Equip	\$105	\$1,000	\$2,000
		\$329,266	\$442,047	\$322,219

**City of Alcoa
FY26 Budget
General Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
110.10.41810.51100.00000.0000.	Mun Bld Salaries	\$33,497	\$27,305	\$38,570
110.10.41810.51300.00000.0000.	Mun Bld Overtime	\$0	\$0	\$0
110.10.41810.51400.00000.0000.	Mun Bld FICA	\$2,614	\$3,390	\$2,954
110.10.41810.51500.00000.0000.	Mun Bld TCRS Ret	\$2,898	\$3,238	\$393
110.10.41810.51600.00000.0000.	Mun Bld Med Ins	\$10,920	\$11,820	\$960
110.10.41810.51620.00000.0000.	Mun Bld Life AD&D	\$152	\$168	\$14
110.10.41810.51630.00000.0000.	Mun Bld Dent Ins	\$762	\$859	\$60
110.10.41810.51700.00000.0000.	Mun Bld Work Comp	\$603	\$462	\$1,065
110.10.41810.51900.00000.0000.	Mun Bld Oth Pers	\$1,482	\$1,165	\$53
110.10.41810.52050.00000.0000.	Mun Bld Drug Test	\$0	\$0	\$0
110.10.41810.52100.00000.0000.	Mun Bld Prof. Services	\$0	\$0	\$0
110.10.41810.52700.00000.0000.	Mun Bld Maint Cont	\$13,865	\$14,004	\$17,000
110.10.41810.52800.00000.0000.	Mun Bld Uts & Tel	\$68,556	\$82,259	\$85,000
110.10.41810.53120.00000.0000.	Mun Bld Oth Suppl	\$4,979	\$5,010	\$7,000
110.10.41810.53300.00000.0000.	Mun Bld Uniforms	\$48	\$0	\$500
110.10.41810.53600.00000.0000.	Mun Bld Gas Diesel	\$377	\$196	\$400
110.10.41810.54200.00000.0000.	Mun Bld Rep & Main	\$19,018	\$24,122	\$25,000
110.10.41810.55100.00000.0000.	Mun Bld Insurance	\$7,964	\$8,202	\$8,100
110.10.41810.56350.00000.0000.	Mun Bld Veh Equip	\$0	\$0	\$500
110.10.41810.56500.00000.0000.	Mun Bld Buildings	\$2,314	\$37,787	\$305,000
		\$170,049	\$219,987	\$492,569

**City of Alcoa
FY26 Budget
General Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
110.10.41820.51100.00000.0000.	Bld Grnds Salaries	\$62,005	\$63,646	\$58,721
110.10.41820.51250.00000.0000.	Bld Grnds Standby Py	\$5,251	\$4,803	\$5,638
110.10.41820.51300.00000.0000.	Bld Grnds Overtime	\$1,371	\$1,135	\$1,538
110.10.41820.51400.00000.0000.	Bld Grnds FICA	\$5,218	\$4,942	\$5,097
110.10.41820.51500.00000.0000.	Bld Grnds TCRS Ret	\$9,254	\$7,970	\$7,815
110.10.41820.51600.00000.0000.	Bld Grnds Med Ins	\$14,950	\$18,000	\$19,200
110.10.41820.51620.00000.0000.	Bld Grnds Life AD&D	\$230	\$246	\$245
110.10.41820.51630.00000.0000.	Bld Grnds Dent Ins	\$925	\$1,058	\$1,205
110.10.41820.51700.00000.0000.	Bld Grnds Work Comp	\$1,438	\$1,930	\$1,892
110.10.41820.51850.00000.0000.	Bld Grnds Retiree Ins	\$619	\$1,845	\$990
110.10.41820.51900.00000.0000.	Bld Grnds Oth Pers	\$1,094	\$752	\$750
110.10.41820.52050.00000.0000.	Bld Grnds Drug Test	\$0	\$6	\$0
110.10.41820.52800.00000.0000.	Bld Grnds Uts & Tel	\$1,124	\$1,026	\$1,400
110.10.41820.53200.00000.0000.	Bld Grnds Small Tool	\$0	\$0	\$0
110.10.41820.54200.00000.0000.	Bld Grnds Rep & Main	\$1,847	\$0	\$1,000
110.10.41820.54230.00000.0000.	Bld Grnds Assoc Blvd	\$5,401	\$44,119	\$48,500
110.10.41820.54700.00000.0000.	Bld Grnds SBCCenter	\$6,109	\$9,185	\$24,000
110.10.41820.54800.00000.0000.	Bld Grnds Cedar Lawn	\$0	\$8	\$600
110.10.41820.55100.00000.0000.	Bld Grnds Insurance	\$24,492	\$25,226	\$24,850
		\$141,328	\$185,898	\$203,441

**City of Alcoa
FY26 Budget
General Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
110.10.47200.51100.00000.0000.	Econ Dev Salaries	\$159,366	\$203,536	\$244,152
110.10.47200.51300.00000.0000.	Econ Dev Overtime	\$78	\$165	\$0
110.10.47200.51400.00000.0000.	Econ Dev FICA	\$12,109	\$14,419	\$19,043
110.10.47200.51500.00000.0000.	Econ Dev TCRS Retirement	\$17,601	\$19,707	\$23,868
110.10.47200.51600.00000.0000.	Econ Dev Medical Insurance	\$33,020	\$40,620	\$48,000
110.10.47200.51620.00000.0000.	Econ Dev Life Ins/AD&D	\$628	\$859	\$790
110.10.47200.51630.00000.0000.	Econ Dev Dental Ins	\$2,575	\$3,219	\$3,011
110.10.47200.51700.00000.0000.	Econ Dev Workmen Comp	\$0	\$2,223	\$2,929
110.10.47200.51900.00000.0000.	Econ Dev Other Pers	\$3,228	\$4,191	\$4,770
110.10.47200.52050.00000.0000.	Econ Dev Drug/Alcohol Testing	\$0	\$6	\$0
110.10.47200.52090.00000.0000.	Econ Dev Public Education	\$0	\$0	\$400
110.10.47200.52100.00000.0000.	Econ Dev Prof Serv	\$0	\$20,000	\$35,000
110.10.47200.52140.00000.0000.	Econ Dev CC Processing Fees	\$120	\$180	\$200
110.10.47200.52200.00000.0000.	Econ Dev Mailing	\$78	\$339	\$200
110.10.47200.52300.00000.0000.	Econ Dev Prof Memb/Lic	\$297	\$301	\$1,650
110.10.47200.52400.00000.0000.	Econ Dev Advertsng	\$350	\$500	\$1,000
110.10.47200.52480.00000.0000.	Econ Dev Marketing	\$0	\$0	\$0
110.10.47200.52500.00000.0000.	Econ Dev Training	\$5,766	\$6,821	\$9,150
110.10.47200.52510.00000.0000.	Econ Dev Bus Pub Re	\$0	\$675	\$1,000
110.10.47200.52520.00000.0000.	Econ Dev Improvement Teams	\$400	\$500	\$850
110.10.47200.52650.00000.0000.	Econ Dev Software Maint Fees	\$100	\$15,207	\$580
110.10.47200.52700.00000.0000.	Econ Dev Maint Contract	\$218	\$0	\$0
110.10.47200.52800.00000.0000.	Econ Dev Uts & Tel	\$1,387	\$1,636	\$1,500
110.10.47200.53100.00000.0000.	Econ Dev Off Supply	\$100	\$200	\$200
110.10.47200.53120.00000.0000.	Econ Dev Oth Suppl	\$22	\$29	\$6,950
110.10.47200.53200.00000.0000.	Econ Dev Small Tools	\$53	\$0	\$100
110.10.47200.53300.00000.0000.	Econ Dev Uniforms & Clothing	\$452	\$300	\$900
110.10.47200.53400.00000.0000.	Econ Dev Auto Parts	\$21	\$500	\$1,000
110.10.47200.53600.00000.0000.	Econ Dev Gas & Diesel	\$0	\$500	\$1,200
110.10.47200.53750.00000.0000.	Econ Dev Safety Supplies	\$0	\$0	\$250
110.10.47200.55100.00000.0000.	Econ Dev Insurance	\$239	\$241	\$300
110.10.47200.56350.00000.0000.	Econ Dev Vehicle Equip	\$37,701	\$0	\$0
110.10.47200.56400.00000.0000.	Econ Dev Computer Equip	\$866	\$499	\$500
		\$276,774	\$337,372	\$409,493
	Total General Government	\$3,462,620	\$3,814,115	\$4,513,067

**City of Alcoa
FY26 Budget
General Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
110.20.42100.51100.00000.0000.	PD Adm Salaries	\$197,991	\$230,501	\$294,271
110.20.42100.51300.00000.0000.	PD Admin Overtime	\$23	\$35	\$0
110.20.42100.51400.00000.0000.	PD Adm FICA	\$14,467	\$17,075	\$22,772
110.20.42100.51500.00000.0000.	PD Adm TCRS Ret	\$37,770	\$41,173	\$51,095
110.20.42100.51600.00000.0000.	PD Adm Med Ins	\$31,200	\$38,600	\$57,600
110.20.42100.51620.00000.0000.	PD Adm Life AD&D	\$652	\$707	\$1,019
110.20.42100.51630.00000.0000.	PD Adm Dent Ins	\$2,409	\$2,610	\$3,614
110.20.42100.51700.00000.0000.	PD Adm Work Comp	\$5,210	\$5,264	\$8,467
110.20.42100.51850.00000.0000.	PD Admin Retiree Ins	\$0	\$3,600	\$3,960
110.20.42100.51900.00000.0000.	PD Adm Oth Pers	\$3,160	\$3,000	\$3,400
110.20.42100.52050.00000.0000.	PD Adm Drug Test	\$8,500	\$0	\$0
110.20.42100.52080.00000.0000.	PD Admin Tuition	\$0	\$14,898	\$22,500
110.20.42100.52100.00000.0000.	PD Adm Prof Serv	\$22,218	\$3,000	\$16,000
110.20.42100.52200.00000.0000.	PD Adm Mailing	\$101	\$627	\$700
110.20.42100.52300.00000.0000.	PD Admin Prof Memb/Lic	\$411	\$0	\$0
110.20.42100.52400.00000.0000.	PD Adm Advertsng	\$26	\$0	\$2,000
110.20.42100.52500.00000.0000.	PD Adm Training	\$21,093	\$11,692	\$13,000
110.20.42100.52510.00000.0000.	PD Adm Bus Pub Re	\$6,634	\$10,100	\$10,000
110.20.42100.52800.00000.0000.	PD Adm Uts & Tel	\$300	\$257	\$0
110.20.42100.53100.00000.0000.	PD Adm Off Supply	\$775	\$1,115	\$1,500
110.20.42100.53300.00000.0000.	PD Adm Uniforms	\$1,411	\$1,600	\$1,600
110.20.42100.53400.00000.0000.	PD Adm Auto Parts	\$2,011	\$499	\$2,000
110.20.42100.53600.00000.0000.	PD Adm Gas Diesel	\$3,567	\$2,125	\$7,500
110.20.42100.55100.00000.0000.	PD Adm Insurance	\$5,685	\$6,698	\$5,800
110.20.42100.56400.00000.0000.	PD Admin Comp Equip	\$1,683	\$0	\$0
		\$367,298	\$395,176	\$528,798

**City of Alcoa
FY26 Budget
General Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
110.20.42121.51100.00000.0000.	PD Inv Salaries	\$511,508	\$437,540	\$495,439
110.20.42121.51250.00000.0000.	PD Inv Standby Py	\$18,868	\$21,955	\$25,625
110.20.42121.51300.00000.0000.	PD Inv Overtime	\$71,004	\$61,901	\$82,000
110.20.42121.51400.00000.0000.	PD Inv FICA	\$44,784	\$44,394	\$46,613
110.20.42121.51500.00000.0000.	PD Inv TCRS Ret	\$99,087	\$81,935	\$67,794
110.20.42121.51600.00000.0000.	PD Inv Med Ins	\$109,200	\$110,400	\$134,400
110.20.42121.51620.00000.0000.	PD Inv Life AD&D	\$2,181	\$1,864	\$1,920
110.20.42121.51630.00000.0000.	PD Inv Dent Ins	\$8,432	\$6,560	\$8,432
110.20.42121.51700.00000.0000.	PD Inv Work Comp	\$20,691	\$17,374	\$18,040
110.20.42121.51900.00000.0000.	PD Inv Oth Pers	\$10,500	\$7,800	\$6,250
110.20.42121.52100.00000.0000.	PD Inv Prof Serv	\$2,165	\$0	\$3,500
110.20.42121.52200.00000.0000.	PD Inv Mailing	\$218	\$0	\$3,400
110.20.42121.52500.00000.0000.	PD Inv Training	\$24,315	\$24,300	\$25,000
110.20.42121.52800.00000.0000.	PD Inv Uts & Tel	\$300	\$300	\$600
110.20.42121.52920.00000.0000.	PD Inv Under Ops	\$3,270	\$3,000	\$7,500
110.20.42121.53100.00000.0000.	PD Inv Off Supply	\$2,897	\$2,106	\$2,500
110.20.42121.53110.00000.0000.	PD Inv Evid Suppl	\$4,852	\$2,500	\$6,500
110.20.42121.53120.00000.0000.	PD Inv Oth Suppl	\$162	\$200	\$500
110.20.42121.53170.00000.0000.	PD Inv Pub Ed Sup	\$1,029	\$0	\$0
110.20.42121.53200.00000.0000.	PD Inv Small Tool	\$3,673	\$2,805	\$3,700
110.20.42121.53300.00000.0000.	PD Inv Uniforms	\$9,921	\$8,045	\$6,000
110.20.42121.53400.00000.0000.	PD Inv Auto Parts	\$8,704	\$4,899	\$8,000
110.20.42121.53600.00000.0000.	PD Inv Gas Diesel	\$17,774	\$14,745	\$15,000
110.20.42121.54200.00000.0000.	PD Inv Rep & Main	\$85	\$0	\$500
110.20.42121.55100.00000.0000.	PD Inv Insurance	\$16,242	\$14,501	\$17,000
110.20.42121.56400.00000.0000.	PD Inv Comp Equip	\$0	\$73	\$0
110.20.42121.56500.00000.0000.	PD Inv Buildings & Imp	\$105	\$0	\$0
		\$991,970	\$869,198	\$986,213

**City of Alcoa
FY26 Budget
General Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
110.20.42123.51100.00000.0000.	Patrol Salaries	\$2,029,553	\$2,615,419	\$2,845,873
110.20.42123.51250.00000.0000.	Patrol Standby Py	\$32,629	\$33,710	\$41,000
110.20.42123.51300.00000.0000.	Patrol Overtime	\$236,361	\$253,079	\$266,500
110.20.42123.51400.00000.0000.	Patrol FICA	\$172,760	\$219,701	\$243,368
110.20.42123.51500.00000.0000.	Patrol TCRS Ret	\$285,033	\$376,701	\$364,224
110.20.42123.51600.00000.0000.	Patrol Med Ins	\$530,400	\$701,300	\$806,400
110.20.42123.51620.00000.0000.	Patrol Life AD&D	\$8,263	\$10,095	\$10,938
110.20.42123.51630.00000.0000.	Patrol Dent Ins	\$33,242	\$40,590	\$50,592
110.20.42123.51700.00000.0000.	Patrol Work Comp	\$83,947	\$84,240	\$99,940
110.20.42123.51850.00000.0000.	Patrol Ret Med	\$29,940	\$29,340	\$39,810
110.20.42123.51900.00000.0000.	Patrol Oth Pers	\$15,200	\$26,700	\$27,950
110.20.42123.51930.00000.0000.	Patrol Court Serv	\$4,662	\$18,750	\$0
110.20.42123.52050.00000.0000.	Patrol Drug Test	\$2,420	\$2,000	\$2,000
110.20.42123.52100.00000.0000.	Patrol Prof Serv	\$5,553	\$4,540	\$0
110.20.42123.52200.00000.0000.	Patrol Mailing	\$38	\$145	\$1,000
110.20.42123.52400.00000.0000.	Patrol Advertising	(\$74)	\$0	\$0
110.20.42123.52500.00000.0000.	Patrol Training	\$47,322	\$47,000	\$45,000
110.20.42123.52800.00000.0000.	Patrol Utilities & Telephone	\$0	\$300	\$0
110.20.42123.52990.00000.0000.	Patrol Vet Bills	\$2,521	\$2,122	\$6,500
110.20.42123.53100.00000.0000.	Patrol Off Supply	\$1,512	\$778	\$1,500
110.20.42123.53110.00000.0000.	Patrol Evid Suppl	\$1,971	\$1,355	\$6,000
110.20.42123.53120.00000.0000.	Patrol Oth Suppl	\$1,566	\$2,440	\$5,000
110.20.42123.53170.00000.0000.	Patrol Pub Ed Sup	\$5,694	\$12,911	\$14,000
110.20.42123.53200.00000.0000.	Patrol Small Tool	\$1,070	\$1,000	\$1,000
110.20.42123.53300.00000.0000.	Patrol Uniforms	\$62,737	\$58,639	\$60,000
110.20.42123.53350.00000.0000.	Patrol K9 Supply	\$5,849	\$5,181	\$6,000
110.20.42123.53400.00000.0000.	Patrol Auto Parts	\$84,390	\$66,402	\$70,000
110.20.42123.53600.00000.0000.	Patrol Gas Diesel	\$150,618	\$128,329	\$140,000
110.20.42123.53800.00000.0000.	Patrol Range Main	\$149	\$161	\$0
110.20.42123.54200.00000.0000.	Patrol Rep & Main	\$5,344	\$5,298	\$14,500
110.20.42123.55100.00000.0000.	Patrol Insurance	\$81,970	\$83,749	\$82,500
110.20.42123.56300.00000.0000.	Patrol Mach/Equip	\$189,784	\$1,295	\$2,000
110.20.42123.56400.00000.0000.	Patrol Comp Equip	\$10,673	\$11,647	\$23,500
110.20.42123.57160.00000.0000.	Patrol Litigation Res	\$0	\$105,207	\$30,000
110.20.42123.57170.00000.0000.	Patrol Ecite Res	\$1,024	\$34,357	\$0
		\$4,124,122	\$4,984,480	\$5,307,095

**City of Alcoa
FY26 Budget
General Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
110.20.42150.51100.00000.0000.	Sup Serv Salaries	\$654,184	\$669,780	\$624,703
110.20.42150.51250.00000.0000.	Sup Serv Standby Py	\$371	\$1,165	\$0
110.20.42150.51300.00000.0000.	Sup Serv Overtime	\$50,603	\$57,071	\$56,375
110.20.42150.51400.00000.0000.	Sup Serv FICA	\$52,655	\$61,304	\$56,000
110.20.42150.51500.00000.0000.	Sup Serv TCRS Ret	\$107,946	\$122,393	\$102,597
110.20.42150.51600.00000.0000.	Sup Serv Med Ins	\$162,240	\$240,549	\$172,800
110.20.42150.51620.00000.0000.	Sup Serv Life AD&D	\$2,817	\$3,533	\$2,435
110.20.42150.51630.00000.0000.	Sup Serv Dent Ins	\$12,527	\$14,084	\$10,841
110.20.42150.51700.00000.0000.	Sup Serv Work Comp	\$19,349	\$25,901	\$17,953
110.20.42150.51850.00000.0000.	Sup Serv Ret Med	\$13,680	\$4,980	\$3,960
110.20.42150.51900.00000.0000.	Sup Serv Oth Pers	\$11,200	\$11,840	\$9,800
110.20.42150.52100.00000.0000.	Sup Serv Prof Services	\$0	\$193	\$55,000
110.20.42150.52140.00000.0000.	Sup Serv CC Process	\$4,550	\$4,665	\$8,000
110.20.42150.52150.00000.0000.	Sup Serv Coll Fees	(\$28)	\$0	\$0
110.20.42150.52200.00000.0000.	Sup Serv Mailing	\$1,171	\$1,032	\$1,000
110.20.42150.52300.00000.0000.	Sup Serv Memb Lic	\$9,068	\$15,143	\$24,880
110.20.42150.52500.00000.0000.	Sup Serv Training	\$22,500	\$22,639	\$34,150
110.20.42150.52550.00000.0000.	Sup Serv Repair Office Equip	\$10	\$0	\$0
110.20.42150.52650.00000.0000.	Sup Serv Soft Maint	\$199,661	\$386,100	\$387,370
110.20.42150.52700.00000.0000.	Sup Serv Maint Cont	\$15,730	\$15,600	\$60,000
110.20.42150.52760.00000.0000.	Sup Serv Radio Main	\$13,431	\$13,407	\$24,950
110.20.42150.52800.00000.0000.	Sup Serv Uts & Tel	\$135,243	\$144,700	\$145,000
110.20.42150.52900.00000.0000.	Sup Serve Other Contract Srvs	\$270	\$0	\$0
110.20.42150.53100.00000.0000.	Sup Serv Off Supply	\$7,995	\$8,003	\$13,000
110.20.42150.53110.00000.0000.	Sup Serv Evid Suppl	\$0	\$1,073	\$0
110.20.42150.53120.00000.0000.	Sup Serv Oth Suppl	\$3,407	\$5,417	\$4,000
110.20.42150.53200.00000.0000.	Sup Serv Small Tool	\$1,243	\$850	\$1,000
110.20.42150.53250.00000.0000.	Sup Serv Ammunition	\$42,249	\$99,261	\$126,180
110.20.42150.53300.00000.0000.	Sup Serv Uniforms	\$3,673	\$3,100	\$3,200
110.20.42150.53400.00000.0000.	Sup Serv Auto Parts	\$3,425	\$8,757	\$13,000
110.20.42150.53600.00000.0000.	Sup Serv Gas Diesel	\$10,403	\$14,598	\$12,000
110.20.42150.53800.00000.0000.	Sup Serv Range Main	\$6,796	\$6,888	\$5,000
110.20.42150.54200.00000.0000.	Sup Serv Rep & Main	\$36,828	\$26,429	\$67,000
110.20.42150.55100.00000.0000.	Sup Serv Insurance	\$28,268	\$22,149	\$29,000
110.20.42150.55150.00000.0000.	Sup Serv Cash Ov/Sh	\$11	\$75	\$0
110.20.42150.55350.00000.0000.	Sup Serv Eq Leases	\$69,793	\$69,853	\$70,000
110.20.42150.56400.00000.0000.	Sup Serv Comp Equip	\$27,914	\$22,009	\$22,000
110.20.42150.56500.00000.0000.	Sup Serv Buildings	\$3,882	\$20,000	\$0
110.20.42150.58300.00000.0000.	Sup Serv Accrd Due	\$425	\$300	\$700
110.20.42150.58310.00000.0000.	Sup Serv Accrd Fee	\$4,646	\$5,071	\$5,000
110.20.42150.58500.00000.0000.	Sup Serv Accrd Conf	\$0	\$0	\$7,000
		\$1,740,136	\$2,129,910	\$2,175,894

**City of Alcoa
FY26 Budget
General Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
110.20.42170.51100.00000.0000.	Anim Contr Salaries	\$79,321	\$86,020	\$120,249
110.20.42170.51300.00000.0000.	Anim Contr Overtime	\$3,851	\$1,234	\$4,100
110.20.42170.51400.00000.0000.	Anim Contr FICA	\$6,154	\$7,010	\$9,628
110.20.42170.51500.00000.0000.	Anim Contr TCRS Ret	\$12,267	\$12,970	\$11,657
110.20.42170.51600.00000.0000.	Anim Contr Med Ins	\$15,600	\$18,000	\$19,200
110.20.42170.51620.00000.0000.	Anim Contr Life AD&D	\$298	\$302	\$253
110.20.42170.51630.00000.0000.	Anim Contr Dent Ins	\$1,205	\$1,205	\$1,205
110.20.42170.51700.00000.0000.	Anim Contr Work Comp	\$2,840	\$2,174	\$3,035
110.20.42170.51900.00000.0000.	Anim Contr Oth Pers	\$1,500	\$1,500	\$1,500
110.20.42170.52050.00000.0000.	Anim Contr Drug Testing	\$23	\$0	\$0
110.20.42170.52300.00000.0000.	Anim Contr Memb Lic	\$110	\$110	\$110
110.20.42170.52500.00000.0000.	Anim Contr Training	\$0	\$0	\$1,000
110.20.42170.52980.00000.0000.	Anim Contr Anim Shelt	\$7,080	\$7,030	\$10,000
110.20.42170.53200.00000.0000.	Anim Contr Small Tool	\$0	\$500	\$1,500
110.20.42170.53300.00000.0000.	Anim Contr Uniforms	\$544	\$688	\$1,000
110.20.42170.53400.00000.0000.	Anim Contr Auto Parts	\$671	\$1,553	\$2,500
110.20.42170.53600.00000.0000.	Anim Contr Gas Diesel	\$2,375	\$2,301	\$5,000
110.20.42170.53900.00000.0000.	Anim Contr Oth Suppl	\$0	\$55	\$250
110.20.42170.55100.00000.0000.	Anim Contr Insurance	\$3,901	\$3,668	\$3,950
		\$137,739	\$146,321	\$196,137

**City of Alcoa
FY26 Budget
General Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
110.20.42200.51100.00000.0000.	FD Admin Salaries	\$303,802	\$255,598	\$284,544
110.20.42200.51300.00000.0000.	FD Admin Overtime	\$1,648	\$2,472	\$1,025
110.20.42200.51400.00000.0000.	FD Admin FICA	\$24,322	\$27,348	\$22,064
110.20.42200.51500.00000.0000.	FD Admin TCRS Ret	\$34,383	\$36,812	\$45,991
110.20.42200.51600.00000.0000.	FD Admin Med Ins	\$46,800	\$46,200	\$57,600
110.20.42200.51620.00000.0000.	FD Admin Life AD&D	\$918	\$977	\$996
110.20.42200.51630.00000.0000.	FD Admin Dent Ins	\$2,798	\$2,854	\$3,614
110.20.42200.51700.00000.0000.	FD Admin Work Comp	\$5,473	\$5,642	\$3,772
110.20.42200.51850.00000.0000.	FD Admin Ret Med	\$10,980	\$11,580	\$11,880
110.20.42200.51900.00000.0000.	FD Admin Oth Pers	\$23,440	\$14,647	\$2,850
110.20.42200.52080.00000.0000.	FD Admin Tuition	\$0	\$1,400	\$15,000
110.20.42200.52100.00000.0000.	FD Admin Prof Serv	\$2,028	\$4,943	\$0
110.20.42200.52200.00000.0000.	FD Admin Mailing	\$71	\$63	\$300
110.20.42200.52300.00000.0000.	FD Admin Memb Lic	\$1,351	\$1,893	\$2,640
110.20.42200.52500.00000.0000.	FD Admin Training	\$11,152	\$11,460	\$15,000
110.20.42200.52510.00000.0000.	FD Admin Bus Pub Re	\$6,558	\$10,504	\$7,500
110.20.42200.52550.00000.0000.	FD Admin R&M Build	\$0	\$0	\$200
110.20.42200.52650.00000.0000.	FD Admin Soft Maint	\$3,649	\$3,642	\$57,800
110.20.42200.52700.00000.0000.	FD Admin Maint Cont	\$0	\$0	\$1,000
110.20.42200.52800.00000.0000.	FD Admin Uts & Tel	\$4,929	\$4,223	\$5,000
110.20.42200.53100.00000.0000.	FD Admin Off Supply	\$1,302	\$1,236	\$1,500
110.20.42200.53200.00000.0000.	FD Admin Small Tool	\$797	\$6,644	\$1,500
110.20.42200.53300.00000.0000.	FD Admin Uniforms	\$95	\$2,765	\$2,500
110.20.42200.53400.00000.0000.	FD Admin Auto Parts	\$2,167	\$5,936	\$3,000
110.20.42200.53600.00000.0000.	FD Admin Gas Diesel	\$7,338	\$9,091	\$8,500
110.20.42200.55100.00000.0000.	FD Admin Insurance	\$4,345	\$4,903	\$4,410
110.20.42200.56200.00000.0000.	FD Admin Comm Equipment	\$0	\$0	\$7,500
110.20.42200.56400.00000.0000.	FD Admin Comp Equip	\$2,649	\$6,500	\$0
110.20.42200.56500.00000.0000.	FD Admin Buildings & Imp	\$0	\$0	\$502,000
110.20.42200.58310.00000.0000.	FD Admin Accrd Fee	\$1,398	\$1,556	\$1,540
110.20.42200.58320.00000.0000.	FD Admin Accrd Cons	\$0	\$14,946	\$0
110.20.42200.58500.00000.0000.	FD Admin Accrd Conf	\$10,510	\$10,930	\$14,000
		\$514,903	\$506,766	\$1,085,226

**City of Alcoa
FY26 Budget
General Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
110.20.42220.51100.00000.0000.	Fire Fgt Salaries	\$2,067,975	\$2,179,111	\$2,378,617
110.20.42220.51300.00000.0000.	Fire Fgt Overtime	\$365,751	\$339,220	\$348,500
110.20.42220.51400.00000.0000.	Fire Fgt FICA	\$183,709	\$194,296	\$211,130
110.20.42220.51500.00000.0000.	Fire Fgt TCRS Ret	\$309,688	\$283,840	\$316,819
110.20.42220.51600.00000.0000.	Fire Fgt Med Ins	\$477,100	\$580,300	\$652,800
110.20.42220.51620.00000.0000.	Fire Fgt Life AD&D	\$8,689	\$8,830	\$8,979
110.20.42220.51630.00000.0000.	Fire Fgt Dent Ins	\$32,076	\$30,619	\$40,955
110.20.42220.51700.00000.0000.	Fire Fgt Work Comp	\$47,211	\$40,316	\$50,701
110.20.42220.51850.00000.0000.	Fire Fgt Ret Med	\$12,300	\$13,590	\$12,150
110.20.42220.51900.00000.0000.	Fire Fgt Oth Pers	\$27,450	\$27,800	\$32,750
110.20.42220.52050.00000.0000.	Fire Fgt Drug Test	\$650	\$790	\$2,000
110.20.42220.52060.00000.0000.	Fire Fgt Med Phys	\$0	\$186	\$2,650
110.20.42220.52080.00000.0000.	Fire Fgt Tuition	\$2,997	\$2,000	\$10,500
110.20.42220.52100.00000.0000.	Fire Fgt Prof Serv	\$3,085	\$1,574	\$2,500
110.20.42220.52200.00000.0000.	Fire Fgt Mailing	\$199	\$200	\$200
110.20.42220.52300.00000.0000.	Fire Fgt Memb Lic	\$1,692	\$1,941	\$1,900
110.20.42220.52400.00000.0000.	Fire Fgt Advertsng	\$37	\$108	\$1,000
110.20.42220.52500.00000.0000.	Fire Fgt Training	\$47,370	\$47,357	\$50,000
110.20.42220.52600.00000.0000.	Fire Fgt Printing	\$0	\$0	\$200
110.20.42220.52650.00000.0000.	Fire Fgt Soft Maint	\$27,092	\$52,925	\$0
110.20.42220.52700.00000.0000.	Fire Fgt Maint Cont	\$14,927	\$11,163	\$10,000
110.20.42220.52710.00000.0000.	Fire Fgt FD Eq Test	\$13,042	\$13,965	\$15,000
110.20.42220.52760.00000.0000.	Fire Fgt Radio Main	\$10,016	\$7,709	\$13,500
110.20.42220.52800.00000.0000.	Fire Fgt Uts & Tel	\$86,240	\$82,480	\$82,600
110.20.42220.52970.00000.0000.	Fire Fgt Hydr Rent	\$51,800	\$51,084	\$51,200
110.20.42220.53100.00000.0000.	Fire Fgt Off Supply	\$1,191	\$1,201	\$1,500
110.20.42220.53120.00000.0000.	Fire Fgt Oth Suppl	\$12,149	\$15,462	\$14,000
110.20.42220.53130.00000.0000.	Fire Fgt EMS Suppl	\$2,488	\$1,516	\$12,000
110.20.42220.53200.00000.0000.	Fire Fgt Small Tool	\$19,488	\$20,567	\$14,000
110.20.42220.53300.00000.0000.	Fire Fgt Uniforms	\$20,343	\$18,000	\$18,000
110.20.42220.53320.00000.0000.	Fire Fgt Turn-out	\$31,686	\$39,000	\$36,900
110.20.42220.53400.00000.0000.	Fire Fgt Auto Parts	\$62,308	\$55,288	\$50,000
110.20.42220.53600.00000.0000.	Fire Fgt Gas Diesel	\$23,144	\$21,036	\$24,000
110.20.42220.54200.00000.0000.	Fire Fgt Rep & Main	\$27,326	\$12,083	\$15,000
110.20.42220.54210.00000.0000.	Fire Fgt Traing Fac	\$4,322	\$4,931	\$8,000
110.20.42220.54220.00000.0000.	Fire Fgt CPR Costs	\$4,693	\$5,191	\$6,000
110.20.42220.55100.00000.0000.	Fire Fgt Insurance	\$13,874	\$13,404	\$14,080
110.20.42220.55350.00000.0000.	Fire Fgt Eq Leases	\$51,588	\$51,588	\$51,600
110.20.42220.56200.00000.0000.	Fire Fgt Comm Equip	\$5,586	\$7,000	\$7,500
110.20.42220.56300.00000.0000.	Fire Fgt Mach/Equip	\$75,900	\$43,821	\$50,000
110.20.42220.56400.00000.0000.	Fire Fgt Comp Equip	\$13,470	\$3,817	\$8,000
110.20.42220.56450.00000.0000.	Fire Fgt Sta Furn	\$329	\$11,300	\$6,500
110.20.42220.56500.00000.0000.	Fire Fgt Buildings	\$10,473	\$44,000	\$0
		\$4,171,455	\$4,340,610	\$4,633,731

**City of Alcoa
FY26 Budget
General Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
110.20.42230.51100.00000.0000.	Fire Prev Salaries	\$109,752	\$146,430	\$170,753
110.20.42230.51300.00000.0000.	Fire Prev Overtime	\$0	\$8,856	\$513
110.20.42230.51400.00000.0000.	Fire Prev FICA	\$8,715	\$14,450	\$13,293
110.20.42230.51500.00000.0000.	Fire Prev TCRS Ret	\$3,265	\$6,391	\$10,546
110.20.42230.51600.00000.0000.	Fire Prev Med Ins	\$15,600	\$28,200	\$38,400
110.20.42230.51620.00000.0000.	Fire Prev Life AD&D	\$350	\$463	\$599
110.20.42230.51630.00000.0000.	Fire Prev Dent Ins	\$1,205	\$1,721	\$2,409
110.20.42230.51700.00000.0000.	Fire Prev Work Comp	\$3,983	\$3,708	\$3,339
110.20.42230.51850.00000.0000.	Fire Prev Retiree Ins	\$0	\$7,425	\$10,800
110.20.42230.51900.00000.0000.	Fire Prev Oth Pers	\$7,107	\$3,000	\$2,500
110.20.42230.52200.00000.0000.	Fire Prev Mailing	\$0	\$0	\$50
110.20.42230.52300.00000.0000.	Fire Prev Memb Lic	\$1,695	\$1,500	\$1,500
110.20.42230.52400.00000.0000.	Fire Prev Advertsng	\$500	\$500	\$500
110.20.42230.52500.00000.0000.	Fire Prev Training	\$7,508	\$8,226	\$9,000
110.20.42230.52650.00000.0000.	Fire Prev Software Fees	\$0	\$1,211	\$0
110.20.42230.52800.00000.0000.	Fire Prev Uts & Tel	\$1,741	\$1,393	\$3,800
110.20.42230.53100.00000.0000.	Fire Prev Off Supply	\$714	\$455	\$500
110.20.42230.53170.00000.0000.	Fire Prev Pub Ed Sup	\$2,499	\$2,875	\$4,000
110.20.42230.53200.00000.0000.	Fire Prev Small Tool	\$359	\$686	\$1,500
110.20.42230.53300.00000.0000.	Fire Prev Uniforms	\$175	\$3,980	\$1,200
110.20.42230.53400.00000.0000.	Fire Prev Auto Parts	\$879	\$2,273	\$2,000
110.20.42230.53500.00000.0000.	Fire Prev Smoke Det	\$80	\$250	\$250
110.20.42230.53600.00000.0000.	Fire Prev Gas Diesel	\$5,308	\$3,247	\$6,500
110.20.42230.55100.00000.0000.	Fire Prev Insurance	\$1,173	\$1,276	\$1,190
110.20.42230.56400.00000.0000.	Fire Prev Comp Equip	\$29	\$1,399	\$0
		\$172,637	\$249,912	\$285,142
	Total Public Safety	\$12,220,260	\$13,622,372	\$15,198,236

**City of Alcoa
FY26 Budget
General Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
110.30.43000.51100.00000.0000.	PW Admin Salaries	\$245,390	\$265,750	\$276,695
110.30.43000.51300.00000.0000.	PW Admin Overtime	\$89	\$138	\$513
110.30.43000.51400.00000.0000.	PW Admin FICA	\$18,497	\$19,820	\$21,588
110.30.43000.51500.00000.0000.	PW Admin TCRS Ret	\$35,676	\$40,130	\$40,570
110.30.43000.51600.00000.0000.	PW Admin Med Ins	\$46,020	\$53,463	\$60,288
110.30.43000.51620.00000.0000.	PW Admin Life AD&D	\$875	\$917	\$992
110.30.43000.51630.00000.0000.	PW Admin Dent Ins	\$3,227	\$3,275	\$3,782
110.30.43000.51700.00000.0000.	PW Admin Work Comp	\$4,869	\$2,104	\$2,164
110.30.43000.51850.00000.0000.	PW Admin Ret Med	\$678	\$378	\$99
110.30.43000.51900.00000.0000.	PW Admin Oth Pers	\$4,410	\$4,655	\$4,994
110.30.43000.52050.00000.0000.	PW Admin Drug Test	\$181	\$86	\$100
110.30.43000.52090.00000.0000.	PW Admin Pub Educ	\$264	\$336	\$400
110.30.43000.52100.00000.0000.	PW Admin Prof Serv	\$0	\$7,295	\$14,500
110.30.43000.52200.00000.0000.	PW Admin Mailing	\$439	\$354	\$400
110.30.43000.52300.00000.0000.	PW Admin Memb Lic	\$1,836	\$1,857	\$2,500
110.30.43000.52330.00000.0000.	PW Admin Regu Fees	\$1,462	\$1,490	\$1,500
110.30.43000.52400.00000.0000.	PW Admin Advertsng	\$0	\$464	\$1,000
110.30.43000.52500.00000.0000.	PW Admin Training	\$6,472	\$6,656	\$11,800
110.30.43000.52510.00000.0000.	PW Admin Bus Pub Re	\$67	\$100	\$300
110.30.43000.52520.00000.0000.	PW Admin Impr Teams	\$438	\$1,500	\$1,500
110.30.43000.52580.00000.0000.	PW Admin GIS System	\$39,867	\$40,208	\$52,100
110.30.43000.52590.00000.0000.	PW Admin MACNET	\$16,500	\$16,500	\$16,500
110.30.43000.52600.00000.0000.	PW Admin Printing	\$0	\$0	\$200
110.30.43000.52650.00000.0000.	PW Admin Soft Maint	\$10,180	\$7,252	\$7,600
110.30.43000.52700.00000.0000.	PW Admin Maint Cont	\$866	\$8,713	\$9,800
110.30.43000.52760.00000.0000.	PW Admin Radio Main	\$286	\$143	\$3,360
110.30.43000.52800.00000.0000.	PW Admin Uts & Tel	\$2,898	\$3,756	\$3,000
110.30.43000.53100.00000.0000.	PW Admin Off Supply	\$5	\$0	\$200
110.30.43000.53120.00000.0000.	PW Admin Oth Suppl	\$672	\$257	\$2,400
110.30.43000.53200.00000.0000.	PW Admin Small Tool	\$0	\$0	\$100
110.30.43000.53300.00000.0000.	PW Admin Uniforms	\$653	\$383	\$700
110.30.43000.53400.00000.0000.	PW Admin Auto Parts	\$2,204	\$467	\$1,000
110.30.43000.53600.00000.0000.	PW Admin Gas Diesel	\$2,364	\$3,206	\$2,500
110.30.43000.53750.00000.0000.	PW Admin Safety Sup	\$0	\$0	\$250
110.30.43000.54200.00000.0000.	Repair & Maint	\$0	\$0	\$0
110.30.43000.55100.00000.0000.	PW Admin Insurance	\$1,879	\$1,338	\$1,900
110.30.43000.55120.00000.0000.	PW Admin SC Cost R	\$109,283	\$133,622	\$109,060
110.30.43000.56200.00000.0000.	PW Admin Comm Equip	\$0	\$0	\$800
110.30.43000.56300.00000.0000.	PW Admin Mach/Equip	\$23,616	\$0	\$0
110.30.43000.56350.00000.0000.	PW Admin Vehicle Equip	\$22,508	\$0	\$0
110.30.43000.56400.00000.0000.	PW Admin Comp Equip	\$469	\$1,312	\$500
		\$605,140	\$627,924	\$657,655

**City of Alcoa
FY26 Budget
General Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
110.30.43110.51100.00000.0000.	St Supr Salaries	\$36,688	\$39,648	\$41,652
110.30.43110.51300.00000.0000.	St Supr Overtime	\$0	\$0	\$1,025
110.30.43110.51400.00000.0000.	St Supr FICA	\$2,720	\$2,929	\$3,322
110.30.43110.51500.00000.0000.	St Supr TCRS Ret	\$6,867	\$7,440	\$7,616
110.30.43110.51600.00000.0000.	St Supr Med Ins	\$7,800	\$9,000	\$9,600
110.30.43110.51620.00000.0000.	St Supr Life AD&D	\$156	\$162	\$150
110.30.43110.51630.00000.0000.	St Supr Dent Ins	\$602	\$604	\$602
110.30.43110.51700.00000.0000.	St Supr Work Comp	\$2,200	\$2,226	\$2,388
110.30.43110.51850.00000.0000.	St Supr Ret Med	\$7,580	\$7,340	\$3,978
110.30.43110.51900.00000.0000.	St Supr Oth Pers	\$750	\$750	\$750
110.30.43110.52050.00000.0000.	St Supr Drug Test	\$218	\$326	\$200
110.30.43110.52330.00000.0000.	St Supr Regu Fees	\$100	\$150	\$200
110.30.43110.52400.00000.0000.	St Supr Advertsng	\$0	\$0	\$200
110.30.43110.52500.00000.0000.	St Supr Training	\$1,276	\$2,518	\$3,000
110.30.43110.52520.00000.0000.	St Super Impr Teams	\$114	\$0	\$300
110.30.43110.52760.00000.0000.	St Supr Radio Main	\$153	\$77	\$400
110.30.43110.52800.00000.0000.	St Supr Uts & Tel	\$524	\$516	\$600
110.30.43110.53100.00000.0000.	St Supr Off Supply	\$0	\$105	\$100
110.30.43110.53120.00000.0000.	St Supr Oth Suppl	\$65	\$0	\$150
110.30.43110.53300.00000.0000.	St Supr Uniforms	\$0	\$0	\$3,700
110.30.43110.53400.00000.0000.	St Supr Auto Parts	\$127	\$30	\$1,000
110.30.43110.53600.00000.0000.	St Supr Gas Diesel	\$2,309	\$1,448	\$2,500
110.30.43110.55100.00000.0000.	St Supr Insurance	\$2,666	\$3,085	\$2,700
		\$72,914	\$78,353	\$86,133

**City of Alcoa
FY26 Budget
General Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
110.30.43120.51100.00000.0000.	Rep Constr Salaries	\$404,877	\$429,238	\$454,168
110.30.43120.51250.00000.0000.	Rep Constr Standby Py	\$13,974	\$15,526	\$15,375
110.30.43120.51300.00000.0000.	Rep Constr Overtime	\$28,954	\$33,251	\$35,875
110.30.43120.51400.00000.0000.	Rep Constr FICA	\$34,141	\$35,967	\$39,548
110.30.43120.51500.00000.0000.	Rep Constr TCRS Ret	\$64,251	\$68,000	\$64,643
110.30.43120.51600.00000.0000.	Rep Constr Med Ins	\$124,800	\$135,980	\$145,920
110.30.43120.51620.00000.0000.	Rep Constr Life AD&D	\$1,893	\$1,870	\$1,878
110.30.43120.51630.00000.0000.	Rep Constr Dent Ins	\$7,190	\$7,160	\$9,155
110.30.43120.51700.00000.0000.	Rep Constr Work Comp	\$25,675	\$27,290	\$28,018
110.30.43120.51850.00000.0000.	Rep Constr Ret Med	\$10,763	\$11,070	\$8,010
110.30.43120.51900.00000.0000.	Rep Constr Oth Pers	\$10,050	\$8,600	\$11,565
110.30.43120.52050.00000.0000.	Rep Constr Drug Test	\$0	\$24	\$100
110.30.43120.52330.00000.0000.	Rep Constr Regu Fees	\$77	\$9	\$150
110.30.43120.52500.00000.0000.	Rep Constr Training	\$1,049	\$1,000	\$1,200
110.30.43120.52520.00000.0000.	Rep Constr Impr Teams	\$72	\$516	\$230
110.30.43120.52540.00000.0000.	Rep Constr Emerg Meal	\$753	\$300	\$300
110.30.43120.52700.00000.0000.	Rep Constr Maint Cont	\$0	\$0	\$34,000
110.30.43120.52760.00000.0000.	Rep Constr Radio Main	\$460	\$450	\$450
110.30.43120.52800.00000.0000.	Rep Constr Uts & Tel	\$1,494	\$1,476	\$1,500
110.30.43120.52940.00000.0000.	Rep Constr Landfill	\$0	\$0	\$1,500
110.30.43120.53100.00000.0000.	Rep Constr Office Supply	\$120	\$0	\$0
110.30.43120.53120.00000.0000.	Rep Constr Oth Suppl	\$716	\$684	\$1,000
110.30.43120.53200.00000.0000.	Rep Constr Small Tool	\$1,231	\$2,650	\$3,000
110.30.43120.53300.00000.0000.	Rep Constr Uniforms	\$2,782	\$3,581	\$0
110.30.43120.53400.00000.0000.	Rep Constr Auto Parts	\$18,202	\$28,697	\$20,000
110.30.43120.53420.00000.0000.	Rep Constr Sign Parts	\$20,790	\$20,316	\$20,000
110.30.43120.53450.00000.0000.	Rep Constr Rep Sidw	\$0	\$0	\$5,000
110.30.43120.53600.00000.0000.	Rep Constr Gas Diesel	\$17,712	\$15,928	\$20,000
110.30.43120.53700.00000.0000.	Rep Constr Constr Mat	\$48,027	\$35,466	\$40,000
110.30.43120.53750.00000.0000.	Rep Constr Safety Sup	\$720	\$1,169	\$1,000
110.30.43120.54200.00000.0000.	Rep Constr Rep & Main	\$5,307	\$5,787	\$12,000
110.30.43120.54270.00000.0000.	Rep Constr Snow Rem	\$37,752	\$26,870	\$30,000
110.30.43120.54280.00000.0000.	Rep Constr Xmas Lgts	\$2,188	\$5,401	\$4,500
110.30.43120.54290.00000.0000.	Rep Constr Emerg Resp	\$0	\$0	\$2,000
110.30.43120.54900.00000.0000.	Rep Constr Inf Rehab	\$28,653	\$200,000	\$0
110.30.43120.54950.00000.0000.	Rep Constr Traf Calm	\$485	\$500	\$4,000
110.30.43120.55100.00000.0000.	Rep Constr Insurance	\$6,131	\$522	\$6,300
110.30.43120.56300.00000.0000.	Repr Constr Machinery & Equip	\$126,315	\$37,700	\$73,000
110.30.43120.56350.00000.0000.	Rep Constr Veh Equip	\$0	\$0	\$100,000
110.30.43120.56400.00000.0000.	Rep Constr Comp Equip	\$0	\$0	\$1,000
		\$1,047,604	\$1,162,995	\$1,196,385

**City of Alcoa
FY26 Budget
General Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
110.30.43125.52800.00000.0000.	Traffic Op Uts & Tel	\$18,383	\$22,041	\$22,000
110.30.43125.53300.00000.0000.	Traffic Op Uniforms	\$90	\$0	\$0
110.30.43125.54300.00000.0000.	Traffic Op MACTO Ops	\$218,120	\$178,839	\$200,000
110.30.43125.55100.00000.0000.	Traffic Op Insurance	\$10,953	\$13,145	\$11,500
110.30.43125.57300.00000.0000.	Traffic Op MACTO Cap	\$73,678	\$139,434	\$50,000
		\$321,223	\$353,459	\$283,500
110.30.43160.52800.00000.0000.	St Lights Uts & Tel	\$688,732	\$778,241	\$750,000

**City of Alcoa
FY26 Budget
General Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
110.30.43170.51100.00000.0000.	Equ. Shop Salaries	\$166,779	\$183,355	\$190,122
110.30.43170.51250.00000.0000.	Equ. Shop Standby Py	\$16,940	\$19,602	\$15,375
110.30.43170.51300.00000.0000.	Equ. Shop Overtime	\$292	\$477	\$513
110.30.43170.51400.00000.0000.	Equ. Shop FICA	\$13,980	\$15,500	\$15,992
110.30.43170.51500.00000.0000.	Equ. Shop TCRS Ret	\$28,383	\$31,988	\$29,169
110.30.43170.51600.00000.0000.	Equ. Shop Med Ins	\$38,064	\$43,929	\$46,848
110.30.43170.51620.00000.0000.	Equ. Shop Life AD&D	\$710	\$745	\$711
110.30.43170.51630.00000.0000.	Equ. Shop Dent Ins	\$2,939	\$2,940	\$2,939
110.30.43170.51700.00000.0000.	Equ. Shop Work Comp	\$4,717	\$4,799	\$4,880
110.30.43170.51850.00000.0000.	Equ. Shop Ret Med	\$369	\$369	\$0
110.30.43170.51900.00000.0000.	Equ. Shop Oth Pers	\$2,684	\$2,867	\$3,050
110.30.43170.52050.00000.0000.	Equ. Shop Drug Testing	\$127	\$50	\$50
110.30.43170.52300.00000.0000.	Equ. Shop Memb Lic	\$0	\$50	\$1,100
110.30.43170.52330.00000.0000.	Equ. Shop Regu Fees	\$0	\$0	\$200
110.30.43170.52400.00000.0000.	Equ. Shop Advertsng	\$0	\$0	\$100
110.30.43170.52500.00000.0000.	Equ. Shop Training	\$326	\$1,818	\$3,700
110.30.43170.52520.00000.0000.	Equ. Shop Impr Teams	\$165	\$500	\$500
110.30.43170.52650.00000.0000.	Equ. Shop Soft Maint	\$15,125	\$3,000	\$11,000
110.30.43170.52700.00000.0000.	Equ. Shop Maint Cont	\$2,660	\$5,122	\$60,000
110.30.43170.52800.00000.0000.	Equ. Shop Uts & Tel	\$732	\$732	\$800
110.30.43170.53100.00000.0000.	Equ. Shop Off Supply	\$148	\$0	\$200
110.30.43170.53120.00000.0000.	Equ. Shop Oth Suppl	\$15,380	\$13,402	\$17,000
110.30.43170.53200.00000.0000.	Equ. Shop Small Tool	\$4,001	\$5,000	\$6,000
110.30.43170.53300.00000.0000.	Equ. Shop Uniforms	\$3,244	\$2,520	\$2,700
110.30.43170.53400.00000.0000.	Equ. Shop Auto Parts	\$3,165	\$1,888	\$3,500
110.30.43170.53600.00000.0000.	Equ. Shop Gas Diesel	\$1,697	\$1,691	\$3,500
110.30.43170.53750.00000.0000.	Equ. Shop Safety Sup	\$104	\$500	\$500
110.30.43170.54200.00000.0000.	Equ. Shop Rep & Main	\$1,126	\$5,253	\$5,000
110.30.43170.55100.00000.0000.	Equ. Shop Insurance	\$2,853	\$2,882	\$2,890
110.30.43170.56300.00000.0000.	Equ. Shop Mach/Equip	\$0	\$35,000	\$0
110.30.43170.56350.00000.0000.	Equ. Shop Vehicle Equip.	\$0	\$184,083	\$50,000
110.30.43170.56400.00000.0000.	Equ. Shop Comp Equip	\$663	\$500	\$3,000
		\$327,372	\$570,561	\$481,339

**City of Alcoa
FY26 Budget
General Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
110.30.43180.51100.00000.0000.	ROW Maint Salaries	\$306,283	\$417,602	\$499,516
110.30.43180.51250.00000.0000.	ROW Maint Standby Py	\$0	\$259	\$0
110.30.43180.51300.00000.0000.	ROW Maint Overtime	\$3,079	\$14,907	\$3,588
110.30.43180.51400.00000.0000.	ROW Maint FICA	\$23,318	\$81,905	\$38,958
110.30.43180.51500.00000.0000.	ROW Maint TCRS Ret	\$39,617	\$56,620	\$63,626
110.30.43180.51600.00000.0000.	ROW Maint Med Ins	\$85,475	\$160,250	\$225,600
110.30.43180.51620.00000.0000.	ROW Maint Life AD&D	\$1,158	\$1,950	\$2,419
110.30.43180.51630.00000.0000.	ROW Maint Dent Ins	\$5,013	\$13,503	\$14,154
110.30.43180.51700.00000.0000.	ROW Maint Work Comp	\$5,774	\$14,480	\$19,095
110.30.43180.51850.00000.0000.	ROW Maint Ret Med	\$7,380	\$7,380	\$8,100
110.30.43180.51900.00000.0000.	ROW Maint Oth Pers	\$2,675	\$3,100	\$6,163
110.30.43180.52050.00000.0000.	ROW Maint Drug Test	\$322	\$440	\$450
110.30.43180.52100.00000.0000.	ROW Maint Prof Serv	\$189	\$0	\$0
110.30.43180.52500.00000.0000.	ROW Maint Training	\$384	\$540	\$900
110.30.43180.52520.00000.0000.	ROW Maint Impr Teams	\$0	\$200	\$200
110.30.43180.52700.00000.0000.	ROW Maint Maint Cont	\$0	\$0	\$0
110.30.43180.52800.00000.0000.	ROW Maint Uts & Tel	\$1,936	\$2,393	\$2,000
110.30.43180.52900.00000.0000.	ROW Maint Oth Cont S	\$16,320	\$14,800	\$15,000
110.30.43180.53120.00000.0000.	ROW Maint Oth Suppl	\$2,067	\$2,172	\$2,300
110.30.43180.53200.00000.0000.	ROW Maint Small Tool	\$1,767	\$1,156	\$4,200
110.30.43180.53300.00000.0000.	ROW Maint Uniforms	\$4,891	\$805	\$0
110.30.43180.53400.00000.0000.	ROW Maint Auto Parts	\$70,254	\$36,765	\$32,000
110.30.43180.53550.00000.0000.	ROW Maint Chem Supp	\$2,124	\$3,587	\$4,000
110.30.43180.53600.00000.0000.	ROW Maint Gas Diesel	\$33,466	\$35,061	\$34,000
110.30.43180.53700.00000.0000.	ROW Main Const Materials	\$0	\$0	\$500
110.30.43180.53750.00000.0000.	ROW Maint Safety Sup	\$4,441	\$3,123	\$3,000
110.30.43180.54200.00000.0000.	ROW Maint Rep & Main	\$191	\$450	\$3,000
110.30.43180.54240.00000.0000.	ROW Maint Mosq Contr	\$0	\$0	\$0
110.30.43180.54710.00000.0000.	ROW Maint Gnway Main	\$1,325	\$6,962	\$2,000
110.30.43180.55100.00000.0000.	ROW Maint Insurance	\$4,363	\$5,209	\$4,500
110.30.43180.56300.00000.0000.	ROW Maint Mach/Equip	\$30,000	\$183,240	\$60,000
110.30.43180.56350.00000.0000.	ROW Maint Veh Equip	\$39,649	\$0	\$50,000
		\$693,461	\$1,068,858	\$1,099,269
110.30.43199.56910.00000.0000.	Spec Proj Rd Impr	\$0	\$0	\$130,000

**City of Alcoa
FY26 Budget
General Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
110.30.43210.51100.00000.0000.	San Super Salaries	\$89,885	\$98,967	\$94,842
110.30.43210.51400.00000.0000.	San Super FICA	\$7,197	\$7,343	\$11,461
110.30.43210.51500.00000.0000.	San Super TCRS Ret	\$2,695	\$2,776	\$2,776
110.30.43210.51600.00000.0000.	San Super Med Ins	\$15,600	\$18,000	\$19,200
110.30.43210.51620.00000.0000.	San Super Life AD&D	\$333	\$411	\$332
110.30.43210.51630.00000.0000.	San Super Dent Ins	\$1,205	\$1,377	\$1,205
110.30.43210.51700.00000.0000.	San Super Work Comp	\$3,522	\$3,533	\$3,618
110.30.43210.51850.00000.0000.	San Super Retiree Insurance	\$0	\$3,690	\$4,050
110.30.43210.51900.00000.0000.	San Super Oth Pers	\$6,738	\$6,940	\$6,940
110.30.43210.52050.00000.0000.	San Super Drug Test	\$724	\$330	\$600
110.30.43210.52100.00000.0000.	San Super Prof Serv	\$165	\$33	\$15,000
110.30.43210.52250.00000.0000.	San Super Billing Fee	\$1,806	\$3,099	\$6,000
110.30.43210.52300.00000.0000.	San Super Memb Lic	\$25	\$25	\$50
110.30.43210.52330.00000.0000.	San Super Regu Fees	\$0	\$0	\$150
110.30.43210.52400.00000.0000.	San Super Advertsng	\$0	\$0	\$1,500
110.30.43210.52500.00000.0000.	San Super Training	\$1,344	\$632	\$900
110.30.43210.52520.00000.0000.	San Super Impr Teams	\$343	\$700	\$700
110.30.43210.52550.00000.0000.	San Super Repair/Main B&G	\$0	\$0	\$100
110.30.43210.52600.00000.0000.	San Super Printing	\$5,793	\$5,380	\$6,500
110.30.43210.52700.00000.0000.	San Super Maint Cont	\$141	\$140	\$3,600
110.30.43210.52760.00000.0000.	San Super Radio Main	\$102	\$51	\$100
110.30.43210.52800.00000.0000.	San Super Uts & Tel	\$718	\$2,097	\$700
110.30.43210.53100.00000.0000.	San Super Off Supply	\$335	\$64	\$100
110.30.43210.53120.00000.0000.	San Super Oth Suppl	\$19	\$81	\$100
110.30.43210.53200.00000.0000.	San Super Small Tool	\$0	\$0	\$150
110.30.43210.53300.00000.0000.	San Super Uniforms	\$160	\$10,000	\$11,500
110.30.43210.53400.00000.0000.	San Super Auto Parts	\$925	\$138	\$500
110.30.43210.53600.00000.0000.	San Super Gas Diesel	\$1,010	\$1,533	\$1,500
110.30.43210.53750.00000.0000.	San Super Safety Sup	\$129	\$16	\$200
110.30.43210.54200.00000.0000.	San Super Rep & Main	\$104	\$0	\$100
110.30.43210.55100.00000.0000.	San Super Insurance	\$2,930	\$3,310	\$1,700
110.30.43210.56400.00000.0000.	San Super Comp Equip	\$1,286	\$500	\$450
		\$145,234	\$171,167	\$196,624

**City of Alcoa
FY26 Budget
General Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
110.30.43230.51100.00000.0000.	Res Coll Salaries	\$281,727	\$248,993	\$324,068
110.30.43230.51250.00000.0000.	Rec Coll Standby	\$0	\$86	\$0
110.30.43230.51300.00000.0000.	Res Coll Overtime	\$5,552	\$6,137	\$10,250
110.30.43230.51400.00000.0000.	Res Coll FICA	\$21,618	\$20,146	\$25,665
110.30.43230.51500.00000.0000.	Res Coll TCRS Ret	\$37,341	\$33,157	\$35,558
110.30.43230.51600.00000.0000.	Res Coll Med Ins	\$87,425	\$110,900	\$139,200
110.30.43230.51620.00000.0000.	Res Coll Life AD&D	\$1,394	\$1,346	\$1,532
110.30.43230.51630.00000.0000.	Res Coll Dent Ins	\$4,069	\$5,736	\$8,733
110.30.43230.51700.00000.0000.	Res Coll Work Comp	\$20,243	\$11,593	\$12,711
110.30.43230.51850.00000.0000.	Res Coll Retiree Ins	\$0	\$3,690	\$0
110.30.43230.51900.00000.0000.	Res Coll Oth Pers	\$2,025	\$3,450	\$1,188
110.30.43230.52100.00000.0000.	Res Coll Prof. & Consulting	\$38	\$0	\$0
110.30.43230.52520.00000.0000.	Res Coll Impr Teams	\$321	\$140	\$250
110.30.43230.52700.00000.0000.	Res Coll Maint Cont	\$1,329	\$0	\$0
110.30.43230.52760.00000.0000.	Res Coll Radio Main	\$1,048	\$524	\$700
110.30.43230.52800.00000.0000.	Res Coll Uts & Tel	\$111	\$482	\$100
110.30.43230.52930.00000.0000.	Res Coll Recycling	\$204,572	\$202,246	\$215,000
110.30.43230.52940.00000.0000.	Res Coll Landfill	\$207,641	\$214,217	\$200,000
110.30.43230.53120.00000.0000.	Res Coll Oth Suppl	\$721	\$753	\$800
110.30.43230.53200.00000.0000.	Res Coll Small Tool	\$43	\$127	\$150
110.30.43230.53300.00000.0000.	Res Coll Uniforms	\$4,819	\$385	\$0
110.30.43230.53400.00000.0000.	Res Coll Auto Parts	\$51,439	\$41,812	\$40,000
110.30.43230.53600.00000.0000.	Res Coll Gas Diesel	\$32,999	\$21,006	\$35,000
110.30.43230.53750.00000.0000.	Res Coll Safety Sup	\$2,609	\$2,073	\$5,000
110.30.43230.54200.00000.0000.	Repair & Maint	\$0	\$0	\$500
110.30.43230.54250.00000.0000.	Res Coll Refs Carts	\$33,639	\$32,715	\$39,000
110.30.43230.55100.00000.0000.	Res Coll Insurance	\$1,948	\$2,102	\$1,970
110.30.43230.56300.00000.0000.	Res Coll Machinery & Equip	\$207,041	\$453,466	\$0
		\$1,211,708	\$1,417,281	\$1,097,375

**City of Alcoa
FY26 Budget
General Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
110.30.43231.51100.00000.0000.	Com Coll Salaries	\$194,114	\$264,514	\$173,585
110.30.43231.51300.00000.0000.	Com Coll Overtime	\$4,554	\$6,032	\$5,125
110.30.43231.51400.00000.0000.	Com Coll FICA	\$14,672	\$18,813	\$13,801
110.30.43231.51500.00000.0000.	Com Coll TCRS Ret	\$27,531	\$36,224	\$24,751
110.30.43231.51600.00000.0000.	Com Coll Med Ins	\$62,400	\$85,200	\$57,600
110.30.43231.51620.00000.0000.	Com Coll Life AD&D	\$904	\$1,390	\$727
110.30.43231.51630.00000.0000.	Com Coll Dent Ins	\$4,818	\$6,118	\$3,614
110.30.43231.51700.00000.0000.	Com Coll Work Comp	\$9,761	\$6,452	\$6,780
110.30.43231.51900.00000.0000.	Com Coll Oth Pers	\$1,950	\$2,200	\$1,700
110.30.43231.52700.00000.0000.	Com Coll Maint Cont	\$1,329	\$0	\$0
110.30.43231.52760.00000.0000.	Com Coll Radio Main	\$0	\$0	\$150
110.30.43231.52800.00000.0000.	Comm Coll Uts & Tel	\$0	\$275	\$100
110.30.43231.52940.00000.0000.	Com Coll Landfill	\$362,895	\$329,400	\$370,000
110.30.43231.53120.00000.0000.	Com Coll Oth Suppl	\$789	\$317	\$800
110.30.43231.53200.00000.0000.	Com Coll Small Tool	\$130	\$364	\$100
110.30.43231.53300.00000.0000.	Com Coll Uniforms	\$1,598	\$42	\$0
110.30.43231.53400.00000.0000.	Com Coll Auto Parts	\$33,879	\$41,089	\$35,000
110.30.43231.53600.00000.0000.	Com Coll Gas Diesel	\$34,763	\$31,056	\$40,000
110.30.43231.53750.00000.0000.	Com Coll Safety Sup	\$527	\$205	\$500
110.30.43231.54200.00000.0000.	Com Coll Rep & Main	\$2,376	\$30	\$2,000
110.30.43231.54250.00000.0000.	Com Coll Refs Carts	\$63,524	\$23,446	\$32,400
110.30.43231.55100.00000.0000.	Com Coll Insurance	\$2,835	\$3,438	\$2,870
110.30.43231.56350.00000.0000.	Com Coll Veh Equip	\$0	\$0	\$460,000
		\$825,351	\$856,605	\$1,231,603

**City of Alcoa
FY26 Budget
General Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
110.30.43250.51100.00000.0000.	Brush Coll Salaries	\$63,040	\$63,393	\$104,114
110.30.43250.51300.00000.0000.	Brush Coll Overtime	\$852	\$864	\$1,025
110.30.43250.51400.00000.0000.	Brush Coll FICA	\$4,754	\$4,750	\$8,112
110.30.43250.51500.00000.0000.	Brush Coll TCRS Ret	\$7,198	\$6,999	\$11,436
110.30.43250.51600.00000.0000.	Brush Coll Med Ins	\$24,700	\$24,300	\$38,400
110.30.43250.51620.00000.0000.	Brush Coll Life AD&D	\$312	\$272	\$457
110.30.43250.51630.00000.0000.	Brush Coll Dent Ins	\$1,907	\$1,507	\$2,409
110.30.43250.51700.00000.0000.	Brush Coll Work Comp	\$1,692	\$3,356	\$3,992
110.30.43250.51850.00000.0000.	Brush Coll Ret Med	\$3,600	\$3,600	\$3,960
110.30.43250.51900.00000.0000.	Brush Coll Oth Pers	\$500	\$200	\$900
110.30.43250.52700.00000.0000.	Brush Coll Maint Cont	\$1,329	\$0	\$0
110.30.43250.52800.00000.0000.	Brush Coll Uts & Tel	\$0	\$0	\$150
110.30.43250.52930.00000.0000.	Brush Coll Recycling	\$52,644	\$39,972	\$60,000
110.30.43250.52940.00000.0000.	Brush Coll Landfill	\$78,796	\$75,488	\$100,000
110.30.43250.53120.00000.0000.	Brush Coll Oth Suppl	\$555	\$313	\$500
110.30.43250.53200.00000.0000.	Brush Coll Small Tool	\$273	\$70	\$150
110.30.43250.53300.00000.0000.	Brush Coll Uniforms	\$1,190	\$198	\$0
110.30.43250.53400.00000.0000.	Brush Coll Auto Parts	\$20,279	\$10,467	\$20,000
110.30.43250.53600.00000.0000.	Brush Coll Gas Diesel	\$16,042	\$16,493	\$24,000
110.30.43250.53750.00000.0000.	Brush Coll Safety Sup	\$328	\$150	\$700
110.30.43250.55100.00000.0000.	Brush Coll Insurance	\$2,232	\$1,592	\$2,260
110.30.43250.56300.00000.0000.	Bruch Coll Mach/Equip	\$249,774	\$0	\$260,000
		\$531,997	\$253,984	\$642,565
	Total Public Works	\$6,470,737	\$7,339,426	\$7,852,448

**City of Alcoa
FY26 Budget
General Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
110.40.44700.52100.00000.0000.	Parks Recr Prof & Consult	\$38,061	\$3,369	\$0
110.40.44700.52700.00000.0000.	Parks Recr Maint Cont	\$6,858	\$7,162	\$6,900
110.40.44700.52800.00000.0000.	Parks & Recr Utilities	\$750	\$0	\$0
110.40.44700.54200.00000.0000.	Parks Recr Rep & Main	\$1,833	\$1,700	\$2,500
110.40.44700.54350.00000.0000.	Parks Recr Commission	\$646,641	\$681,834	\$721,000
110.40.44700.54400.00000.0000.	Parks Recr Grnway Exp	\$0	\$2,500	\$0
110.40.44700.54450.00000.0000.	Parks Recr Littl Leag	\$10,016	\$10,000	\$10,000
110.40.44700.55100.00000.0000.	Parks Recr Insurance	\$0	\$2,252	\$500
110.40.44700.56500.00000.0000.	Parks Recr Buildings & Improve	\$0	\$127,397	\$1,300,000
110.40.44700.57250.00000.0000.	Parks Recr Sen Citiz	\$52,557	\$0	\$0
110.40.44700.59330.00000.0000.	Parks Recr Parks Projects	\$47,000	\$0	\$0
110.40.44750.52511.00000.0000.	FreedomFest	\$882	\$120,000	\$125,000
110.40.44750.52512.00000.0000.	Other Special Events	\$227	\$200	\$25,250
110.40.44800.57000.00000.0000.	Library Op Supp	\$264,118	\$264,118	\$264,100
	Total Recreation	\$1,068,942	\$1,220,532	\$2,455,250
110.50.41990.51510.00000.0000.	Oth Ret Cty Pens	\$425,150	\$472,787	\$498,120
110.50.41990.51550.00000.0000.	Oth Ret Ret Settl	\$171,598	\$233,703	\$89,176
110.50.47220.54500.00000.0000.	Blnt IDB Dev Agrmnts	\$116,800	\$441,840	\$121,830
110.50.47220.57000.00000.0000.	Blnt IDB Operations	\$45,500	\$356,875	\$368,630
110.50.47220.57640.00000.0000.	Blnt IDB Ind Parks	\$333,375	\$45,500	\$47,250
110.50.48300.57200.00000.0000.	Director of Homeland Security	\$21,985	\$21,000	\$22,000
110.50.48300.57210.00000.0000.	Community Action	\$15,000	\$17,000	\$20,000
110.50.48300.57220.00000.0000.	Family Services	\$24,600	\$24,600	\$24,600
110.50.48300.57230.00000.0000.	Oth Orgs. Voc Rehab	\$55,610	\$55,610	\$57,300
110.50.48300.57240.00000.0000.	Blount Co Chamber of Commerce	\$0	\$6,600	\$7,500
110.50.48300.57251.00000.0000.	Civic Arts Center	\$0	\$135,000	\$135,000
110.50.48300.57260.00000.0000.	911 Communications Center	\$231,997	\$231,997	\$232,000
110.50.48300.57261.00000.0000.	Drug Task Force Building	\$132,000	\$0	\$0
110.50.48300.57270.00000.0000.	E TN Development District	\$1,756	\$1,756	\$1,800
110.50.49000.57050.00000.0000.	Transfer Debt Serv	\$6,882,820	\$6,836,150	\$7,230,030
110.50.49000.57350.00000.0000.	Transfer School Ops	\$170,000	\$700,000	\$325,000
110.50.49000.57400.00000.0000.	Transfer Cap Proj	\$2,181,340	\$2,820,000	\$1,487,000
110.50.49000.57450.00000.0000.	Transfer State Street Aid	\$0	\$0	\$350,000
	Total Transfers & Other Expenses	\$10,809,531	\$12,400,419	\$11,017,236
	Total Expenditures	\$34,032,090	\$38,396,865	\$41,036,237
			Estimated Beginning Fund Balance	\$23,321,495
			Change in Fund Balance	(\$1,672,937)
			Estimated Ending Fund Balance	\$21,648,558

**City of Alcoa
FY26 Budget
General Purpose Schools Revenues**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
141.00.00000.40110.00000.0000.	Current Prop Tax County	(\$4,248,326)	(\$4,500,000)	(\$4,600,000)
141.00.00000.40120.00000.0000.	Trustee Prior Year	(\$54,259)	(\$48,803)	(\$70,000)
141.00.00000.40130.00000.0000.	Clerk & Master Prior Yrs	(\$21,423)	(\$25,567)	(\$30,000)
141.00.00000.40140.00000.0000.	Interest & Penalty	(\$9,888)	(\$7,280)	(\$15,000)
141.00.00000.40162.00000.0000.	In Lieu Of Taxes Local Util.	(\$45,578)	(\$38,477)	(\$36,000)
141.00.00000.40210.00000.0000.	Sales Tax County	(\$5,315,822)	(\$5,800,000)	(\$5,900,000)
141.00.00000.40270.00000.0000.	Business Tax	(\$128,419)	(\$126,607)	(\$120,000)
141.00.00000.40610.00000.0000.	City Appropriation	(\$3,904,181)	(\$3,904,181)	(\$4,020,000)
141.00.00000.41110.00000.0000.	Marriage Licenses	(\$1,166)	(\$537)	(\$1,000)
141.00.00000.43511.00000.0000.	Tuition Regular	(\$310,640)	(\$310,640)	(\$300,000)
141.00.00000.44110.00000.0000.	Interest Earned	(\$110,537)	(\$141,279)	(\$40,000)
141.00.00000.44540.00000.0000.	Sale of Property	(\$6,285)	\$0	\$0
141.00.00000.44570.00000.0000.	Contributions & Gifts	(\$24,440)	(\$244,764)	(\$10,000)
141.00.00000.44990.00000.0000.	Other Local Revenue	(\$101,146)	(\$66,601)	(\$25,000)
141.00.00000.46511.00000.0000.	Basic Education Program	(\$13,380,626)	(\$13,873,094)	(\$14,408,655)
141.00.00000.46515.00000.0000.	Lottery Pre-K	(\$263,604)	(\$278,727)	(\$291,730)
141.00.00000.46520.00000.0000.	Food Service State Matching	\$0	(\$57)	(\$6,400)
141.00.00000.46550.00000.0000.	Driver Education	(\$3,552)	(\$4,900)	\$0
141.00.00000.46590.00000.0000.	Other State Funds	(\$480,204)	(\$207,185)	(\$270,000)
141.00.00000.46596.00000.0000.	Paid Parental Leave	\$0	(\$30,060)	\$0
141.00.00000.46610.00000.0000.	Career Ladder Prog	(\$13,769)	(\$10,000)	(\$10,000)
141.00.00000.46790.00000.0000.	Voc Education - Other	\$0	\$0	(\$755,000)
141.00.00000.46850.00000.0000.	Mixed Drink Tax	(\$115,819)	(\$115,819)	(\$100)
141.00.00000.46990.00000.0000.	Family Resource Center Grant	(\$43,687)	\$0	\$0
141.00.00000.47111.00000.0000.	Section 4 Lunch	\$0	(\$800,000)	(\$800,000)
141.00.00000.47113.00000.0000.	Usda, Breakfast	\$0	(\$200,000)	(\$200,000)
141.00.00000.47114.00000.0000.	Usda -- Other	\$0	(\$22,000)	(\$22,000)
141.00.00000.47240.00000.0000.	Medicaid Reimbursement	(\$3,609)	(\$20,300)	\$0
141.00.00000.47590.00000.0000.	Other Federal	\$0	\$0	(\$57,000)
141.00.00000.47900.00000.0000.	Other Financing Sources	(\$23,472)	(\$210,909)	(\$145,000)
141.00.00000.49800.00000.0000.	Ed Transfers In- Other Funds	(\$170,000)	(\$700,000)	(\$325,000)
	Total Revenues	(\$28,780,452)	(\$31,687,789)	(\$32,457,885)

**City of Alcoa
FY26 Budget
General Purpose Schools Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
141.00.71100.61160.00000.0000.	Elem Ed Teachers	\$9,490,258	\$9,556,520	\$9,785,858
141.00.71100.61170.00000.0000.	Elem Ed Car Ladder	\$9,732	\$7,000	\$7,230
141.00.71100.61280.00000.0000.	Elem Ed Homebound	\$26,188	\$17,690	\$15,000
141.00.71100.61510.00000.0000.	Elem Ed Old Pen Pl	\$51,877	\$64,344	\$85,575
141.00.71100.61630.00000.0000.	Elem Ed Ed Asst	\$354,252	\$359,697	\$383,461
141.00.71100.61880.00000.0000.	Elem Ed Bonus	\$59,400	\$81,733	\$144,625
141.00.71100.61890.00000.0000.	Elem Ed Oth Salary	\$133,130	\$346,905	\$350,583
141.00.71100.61950.00000.0000.	Elem Ed Sub Tchrs	\$303,779	\$11,274	\$0
141.00.71100.62010.00000.0000.	Elem Ed Soc Sec	\$596,183	\$606,183	\$670,863
141.00.71100.62040.00000.0000.	Elem Ed State Ret	\$719,729	\$663,062	\$617,382
141.00.71100.62060.00000.0000.	Elem Ed Life Ins	(\$1,201)	\$12,096	\$11,844
141.00.71100.62070.00000.0000.	Elem Ed Med Ins	\$1,628,920	\$1,689,429	\$1,842,677
141.00.71100.62080.00000.0000.	Elem Ed Dent Ins	\$29,649	\$48,280	\$46,368
141.00.71100.62100.00000.0000.	Elem Ed Unem Comp	\$1,546	\$9,987	\$3,000
141.00.71100.62120.00000.0000.	Elem Ed Medicare	\$140,952	\$143,278	\$156,233
141.00.71100.62990.00000.0000.	Elem Ed Oth Fringe	\$0	\$0	\$270,000
141.00.71100.63690.00000.0000.	Elem Ed Contract Cert Sub	\$0	\$0	\$0
141.00.71100.63700.00000.0000.	Elem Ed Contract NonCert Sub	\$0	\$251,657	\$270,000
141.00.71100.63990.00000.0000.	Elem Ed Oth Contr	\$19,200	\$19,200	\$33,000
141.00.71100.64290.00000.0000.	Elem Ed Instr Mat	\$127,016	\$125,044	\$175,000
141.00.71100.64300.00000.0000.	Elem Ed Elec Books	\$4,397	\$200,000	\$200,000
141.00.71100.64490.00000.0000.	Elem Ed Bound Bks	\$888	\$200,000	\$200,000
141.00.71100.64990.00000.0000.	Elem Ed Oth Sup	\$8,779	\$7,732	\$30,000
141.00.71100.65240.00000.0000.	Elem Ed Staff Development	\$0	\$0	\$0
141.00.71100.65990.00000.0000.	Elem Ed Oth Chgs	\$14,322	\$6,319	\$9,500
141.00.71100.67220.00000.0000.	Elem Ed Instr Equip	\$5,150	(\$63,725)	\$300,000
141.00.71100.67300.00000.0000.	Elem Ed Voc Equip	\$0	\$0	\$0
		\$13,724,144	\$14,363,706	\$15,608,199
141.00.71200.61160.00000.0000.	Spec Ed Teachers	\$946,187	\$1,030,653	\$1,101,847
141.00.71200.61170.00000.0000.	Spec Ed Car Ladder	\$1,000	\$1,000	\$1,000
141.00.71200.61280.00000.0000.	Spec Ed Homebound Teachers	\$0	\$0	\$0
141.00.71200.61630.00000.0000.	Spec Ed Ed Asst	\$291,915	\$394,129	\$385,037
141.00.71200.61710.00000.0000.	Spec Ed Spch Path	\$146,711	\$201,375	\$199,277
141.00.71200.61890.00000.0000.	Spec Ed Oth Salaries & Wages	\$0	\$0	\$209,065
141.00.71200.62010.00000.0000.	Spec Ed Soc Sec	\$80,557	\$95,049	\$117,372
141.00.71200.62040.00000.0000.	Spec Ed State Ret	\$110,623	\$124,342	\$149,964
141.00.71200.62060.00000.0000.	Spec Ed Life Ins	\$2,016	\$2,184	\$2,436
141.00.71200.62070.00000.0000.	Spec Ed Med Ins	\$253,968	\$308,111	\$380,220
141.00.71200.62080.00000.0000.	Spec Ed Dent Ins	\$7,786	\$7,190	\$10,232
141.00.71200.62120.00000.0000.	Spec Ed Medicare	\$18,939	\$23,095	\$27,321
141.00.71200.63120.00000.0000.	Spec Ed Priv Agenc	\$67,530	\$67,913	\$20,904
141.00.71200.63220.00000.0000.	Spec Ed Evaluation & Testing	\$5,196	\$0	\$0
141.00.71200.64290.00000.0000.	Spec Ed Instr Mat	\$18,214	\$16,224	\$5,000
141.00.71200.67250.00000.0000.	Spec Ed Spc Ed Eqp	\$0	\$319	\$5,000
		\$1,950,641	\$2,271,585	\$2,614,675

**City of Alcoa
FY26 Budget
General Purpose Schools Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
141.00.71300.61050.00000.0000.	Voc Ed Supervisor/Director	\$41,242	\$45,920	\$0
141.00.71300.61160.00000.0000.	Voc Ed Teachers	\$378,403	\$460,859	\$568,185
141.00.71300.61950.00000.0000.	Voc Ed Sub Tchrs	\$0	\$0	\$2,500
141.00.71300.62010.00000.0000.	Voc Ed Soc Sec	\$26,258	\$30,128	\$35,227
141.00.71300.62040.00000.0000.	Voc Ed State Ret	\$30,983	\$32,617	\$32,784
141.00.71300.62060.00000.0000.	Voc Ed Life Ins	\$378	\$490	\$574
141.00.71300.62070.00000.0000.	Voc Ed Med Ins	\$81,440	\$81,717	\$79,758
141.00.71300.62080.00000.0000.	Voc Ed Dent Ins	\$1,811	\$2,102	\$2,102
141.00.71300.62120.00000.0000.	Voc Ed Medicare	\$6,141	\$7,046	\$8,275
141.00.71300.64290.00000.0000.	Voc Ed Instr Mat	\$12,243	\$16,558	\$12,750
141.00.71300.64490.00000.0000.	Voc Ed Bound Bks	\$2,369	\$581	\$3,000
141.00.71300.64990.00000.0000.	Voc Ed Other Supplies	\$163	\$0	\$0
141.00.71300.65240.00000.0000.	Voc Ed Inservice	\$1,070	\$1,290	\$3,180
141.00.71300.65990.00000.0000.	Voc Ed Oth Chgs	\$18,783	\$7,409	\$2,500
141.00.71300.67300.00000.0000.	Voc Ed Voc Equip	\$18,647	\$15,097	\$16,000
		\$619,930	\$701,813	\$766,835
141.00.72110.61050.00000.0000.	Attendance Super/Director	\$0	52,339	\$55,086
141.00.72110.62010.00000.0000.	Attendance Social Security	\$0	3,080	\$3,415
141.00.72110.62040.00000.0000.	Attendance State Ret	\$0	2,131	\$3,178
141.00.72110.62060.00000.0000.	Attendance Life Insurance	\$0	42	\$42
141.00.72110.62070.00000.0000.	Attendance Medical Ins	\$0	3,101	\$5,889
141.00.72110.62080.00000.0000.	Attendance Dental Ins	\$0	170	\$170
141.00.72110.62120.00000.0000.	Attendance Medicare	\$0	1,733	\$797
		\$0	\$62,596	\$68,577
141.00.72120.61310.00000.0000.	Health Ser Med Pers	\$302,098	\$294,499	\$304,201
141.00.72120.61890.00000.0000.	Health Ser Oth Salary	\$26,038	\$44,639	\$46,122
141.00.72120.62010.00000.0000.	Health Ser Soc Sec	\$19,547	\$20,402	\$21,720
141.00.72120.62040.00000.0000.	Health Ser State Ret	\$28,371	\$28,938	\$14,993
141.00.72120.62060.00000.0000.	Health Ser Life Ins	\$294	\$294	\$294
141.00.72120.62070.00000.0000.	Health Ser Med Ins	\$39,271	\$40,230	\$45,336
141.00.72120.62080.00000.0000.	Health Ser Dent Ins	\$773	\$832	\$832
141.00.72120.62120.00000.0000.	Health Ser Medicare	\$4,572	\$4,772	\$5,080
141.00.72120.63990.00000.0000.	Health Ser Oth Contr	\$34,326	\$30,027	\$30,000
141.00.72120.64130.00000.0000.	Health Ser Med Sup	\$2,047	\$0	\$0
141.00.72120.64990.00000.0000.	Health Ser Oth Sup	\$0	\$0	\$0
141.00.72120.65990.00000.0000.	Health Ser Oth Chgs	\$27,347	\$26,412	\$18,000
		\$484,682	\$491,044	\$486,578

**City of Alcoa
FY26 Budget
General Purpose Schools Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
141.00.72130.61170.00000.0000.	Stud Sup Car Ladder	\$500	\$500	\$0
141.00.72130.61230.00000.0000.	Stud Sup Guid Pers	\$390,696	\$406,746	\$410,690
141.00.72130.61350.00000.0000.	Stud Sup Asses Pers	\$52,816	\$58,076	\$60,945
141.00.72130.61700.00000.0000.	Stud Sup SROs	\$0	\$0	\$0
141.00.72130.61890.00000.0000.	Stud Sup Oth Salary	\$273,473	\$194,197	\$201,394
141.00.72130.62010.00000.0000.	Stud Sup Soc Sec	\$46,193	\$39,562	\$41,728
141.00.72130.62040.00000.0000.	Stud Sup State Ret	\$53,663	\$44,951	\$38,789
141.00.72130.62060.00000.0000.	Stud Sup Life Ins	\$630	\$840	\$672
141.00.72130.62070.00000.0000.	Stud Sup Med Ins	\$91,788	\$79,642	\$85,029
141.00.72130.62080.00000.0000.	Stud Sup Dent Ins	\$2,938	\$2,722	\$2,155
141.00.72130.62120.00000.0000.	Stud Sup Medicare	\$10,803	\$9,253	\$9,766
141.00.72130.63220.00000.0000.	Stud Sup Eval/Test	\$62,679	\$69,489	\$70,000
141.00.72130.63990.00000.0000.	Stud Sup Oth Contr	\$0	\$20,000	\$22,000
141.00.72130.64990.00000.0000.	Stud Sup Oth Sup	\$22,958	\$23,702	\$25,000
141.00.72130.65240.00000.0000.	Stud Sup Inservice	\$12,478	\$5,295	\$20,000
		\$1,021,615	\$954,974	\$988,168
141.00.72210.61050.00000.0000.	Reg Instr Supr/Dir	\$388,589	\$398,477	\$419,209
141.00.72210.61170.00000.0000.	Reg Instr Car Ladder	\$500	\$500	\$0
141.00.72210.61290.00000.0000.	Reg Instr Librarians	\$301,252	\$303,990	\$308,448
141.00.72210.62010.00000.0000.	Reg Instr Soc Sec	\$41,093	\$41,790	\$45,115
141.00.72210.62040.00000.0000.	Reg Instr State Ret	\$45,569	\$43,253	\$41,986
141.00.72210.62060.00000.0000.	Reg Instr Life Ins	\$664	\$664	\$664
141.00.72210.62070.00000.0000.	Reg Instr Med Ins	\$91,479	\$101,712	\$107,034
141.00.72210.62080.00000.0000.	Reg Instr Dent Ins	\$2,398	\$2,647	\$2,858
141.00.72210.62120.00000.0000.	Reg Instr Medicare	\$9,610	\$8,761	\$10,551
141.00.72210.62990.00000.0000.	Reg Instr Oth Fringe	\$0	\$0	\$3,500
141.00.72210.63080.00000.0000.	Reg Instr Consult	\$0	\$0	\$0
141.00.72210.63550.00000.0000.	Reg Instr Travel	\$0	\$0	\$1,500
141.00.72210.64320.00000.0000.	Reg Instr Lib Books	\$22,926	\$23,815	\$1,612
141.00.72210.64990.00000.0000.	Reg Instr Oth Sup	\$9,996	\$25,000	\$5,500
141.00.72210.65990.00000.0000.	Reg Instr Oth Chgs	\$0	\$0	\$28,000
		\$914,075	\$950,609	\$975,977
141.00.72220.61050.00000.0000.	Spec Ed Supr/Dir	\$9,487	\$9,678	\$10,186
141.00.72220.61240.00000.0000.	Spec Ed Psyc Pers	\$83,136	\$172,227	\$167,390
141.00.72220.61620.00000.0000.	Spec Ed Cler Pers	\$32,971	\$30,667	\$31,641
141.00.72220.61710.00000.0000.	Spec Ed Spch Path	\$0	\$0	\$0
141.00.72220.62010.00000.0000.	Spec Ed Soc Sec	\$7,300	\$12,592	\$12,971
141.00.72220.62040.00000.0000.	Spec Ed State Ret	\$9,455	\$16,326	\$15,385
141.00.72220.62060.00000.0000.	Spec Ed Life Ins	\$134	\$134	\$218
141.00.72220.62070.00000.0000.	Spec Ed Med Ins	\$15,393	\$22,277	\$20,700
141.00.72220.62080.00000.0000.	Spec Ed Dent Ins	\$394	\$508	\$807
141.00.72220.62120.00000.0000.	Spec Ed Medicare	\$1,738	\$2,945	\$3,034
141.00.72220.63480.00000.0000.	Spec Ed Postage	\$299	\$0	\$300
141.00.72220.64990.00000.0000.	Spec Ed Oth Sup	\$1,281	\$3,686	\$2,700
141.00.72220.65240.00000.0000.	Spec Ed Inservice	\$4,890	\$7,870	\$5,000
		\$166,478	\$278,909	\$270,332

**City of Alcoa
FY26 Budget
General Purpose Schools Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
141.00.72250.61050.00000.0000.	Technology Supr/Dir	\$98,308	\$96,751	\$101,282
141.00.72250.61210.00000.0000.	Technology IT Pers	\$74,228	\$74,799	\$78,088
141.00.72250.61890.00000.0000.	Technology Oth Salary	\$158,993	\$232,254	\$183,943
141.00.72250.62010.00000.0000.	Technology Soc Sec	\$19,315	\$23,261	\$21,819
141.00.72250.62040.00000.0000.	Technology State Ret	\$30,629	\$34,881	\$39,086
141.00.72250.62060.00000.0000.	Technology Life Ins	\$336	\$420	\$336
141.00.72250.62070.00000.0000.	Technology Med Ins	\$48,700	\$67,702	\$69,402
141.00.72250.62080.00000.0000.	Technology Dent Ins	\$1,480	\$1,542	\$2,086
141.00.72250.62120.00000.0000.	Technology Medicare	\$4,533	\$5,456	\$5,268
141.00.72250.63360.00000.0000.	Technology Maint Equi	\$12,614	\$11,123	\$45,000
141.00.72250.63500.00000.0000.	Technology Internet	\$33,752	\$21,090	\$35,800
141.00.72250.63550.00000.0000.	Technology Travel	\$0	\$0	\$0
141.00.72250.63990.00000.0000.	Technology Oth Contr	\$35,073	\$62,842	\$68,000
141.00.72250.64710.00000.0000.	Technology Software	\$39,843	\$47,020	\$75,000
141.00.72250.65990.00000.0000.	Technology Oth Chgs	\$33,940	\$47,921	\$28,000
		\$591,744	\$727,061	\$753,110
141.00.72310.61910.00000.0000.	Bd of Educ Board Fees	\$5,700	\$5,700	\$6,850
141.00.72310.62010.00000.0000.	Bd of Educ Soc Sec	\$354	\$354	\$425
141.00.72310.62120.00000.0000.	Bd of Educ Medicare	\$83	\$83	\$99
141.00.72310.63050.00000.0000.	Bd of Educ Audit	\$16,998	\$25,050	\$30,000
141.00.72310.63200.00000.0000.	Bd of Educ Dues/Memb	\$3,825	\$13,260	\$15,000
141.00.72310.63310.00000.0000.	Bd of Educ Legal Serv	\$32,904	\$44,614	\$60,000
141.00.72310.65060.00000.0000.	Bd of Educ Liab Ins	\$35,069	\$35,535	\$45,000
141.00.72310.65080.00000.0000.	Bd of Educ Sur Bonds	\$1,350	\$1,350	\$1,500
141.00.72310.65100.00000.0000.	Bd of Educ Trustee	\$103,986	\$104,537	\$110,000
141.00.72310.65130.00000.0000.	Bd of Educ Work Comp	\$56,982	\$58,757	\$65,000
141.00.72310.65240.00000.0000.	Bd of Educ Inservice	\$3,514	\$7,053	\$10,000
141.00.72310.65990.00000.0000.	Bd of Educ Oth Chgs	\$6,757	\$277	\$10,000
		\$267,521	\$296,569	\$353,874
141.00.72320.61010.00000.0000.	Superint Adm Officr	\$140,000	\$223,164	\$148,000
141.00.72320.61170.00000.0000.	Superint Car Ladder	\$1,000	\$1,000	\$1,000
141.00.72320.62010.00000.0000.	Superint Soc Sec	\$9,100	\$13,837	\$9,238
141.00.72320.62040.00000.0000.	Superint State Ret	\$9,896	\$13,841	\$8,603
141.00.72320.62060.00000.0000.	Superint Life Ins	\$84	\$84	\$84
141.00.72320.62070.00000.0000.	Superint Med Ins	\$11,018	\$11,356	\$12,234
141.00.72320.62080.00000.0000.	Superint Dent Ins	\$331	\$340	\$340
141.00.72320.62120.00000.0000.	Superint Medicare	\$2,128	\$3,236	\$2,161
141.00.72320.62990.00000.0000.	Superint Oth Fringe	\$5,600	\$0	\$4,440
141.00.72320.63070.00000.0000.	Superint Commun	\$5,325	\$3,859	\$15,000
141.00.72320.63550.00000.0000.	Superint Travel	\$3,925	\$4,338	\$4,800
141.00.72320.64350.00000.0000.	Superint Office Sup	\$0	\$0	\$250
141.00.72320.65240.00000.0000.	Superint Inservice	\$1,571	\$2,786	\$2,500
		\$189,979	\$277,841	\$208,650

**City of Alcoa
FY26 Budget
General Purpose Schools Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
141.00.72410.61040.00000.0000.	Principal Wages	\$498,500	\$555,568	\$453,666
141.00.72410.61390.00000.0000.	Principal Asst Prin	\$468,437	\$474,540	\$583,637
141.00.72410.61610.00000.0000.	Principal Secretaries	\$142,161	\$183,364	\$199,896
141.00.72410.61620.00000.0000.	Principal Cler Pers	\$181,745	\$138,900	\$149,963
141.00.72410.62010.00000.0000.	Principal Soc Sec	\$76,808	\$80,545	\$86,004
141.00.72410.62040.00000.0000.	Principal State Ret	\$106,328	\$105,555	\$109,294
141.00.72410.62060.00000.0000.	Principal Life Ins	\$1,260	\$1,260	\$1,344
141.00.72410.62070.00000.0000.	Principal Med Ins	\$191,053	\$235,342	\$261,618
141.00.72410.62080.00000.0000.	Principal Dent Ins	\$6,613	\$6,528	\$7,684
141.00.72410.62120.00000.0000.	Principal Medicare	\$17,963	\$18,837	\$20,114
141.00.72410.63070.00000.0000.	Principal Commun	\$46,208	\$42,076	\$31,000
		\$1,737,075	\$1,842,514	\$1,904,220
141.00.72510.61050.00000.0000.	Fisc Serv Super/Director	\$58,406	\$58,406	\$59,574
141.00.72510.61190.00000.0000.	Fisc Serv Accounting	\$112,233	\$128,116	\$132,068
141.00.72510.61610.00000.0000.	Fisc Serv Secretaries	\$5,855	\$0	\$0
141.00.72510.62010.00000.0000.	Fisc Serv Soc Sec	\$7,211	\$7,635	\$8,188
141.00.72510.62040.00000.0000.	Fisc Serv State Retirement	\$12,878	\$14,054	\$21,448
141.00.72510.62060.00000.0000.	Fisc Serv Life Ins	\$252	\$252	\$252
141.00.72510.62070.00000.0000.	Fisc Serv Medical Insurance	\$8,178	\$8,479	\$9,180
141.00.72510.62080.00000.0000.	Fisc Serv Dental Insurance	\$807	\$832	\$832
141.00.72510.62120.00000.0000.	Fisc Serv Medicare	\$2,527	\$2,627	\$2,779
141.00.72510.64350.00000.0000.	Fisc Serv Office Sup	\$3,220	\$3,014	\$5,500
141.00.72510.64990.00000.0000.	Fisc Serv Oth Sup	(\$3,444)	\$7,573	\$0
141.00.72510.65990.00000.0000.	Fisc Serv Oth Chgs	\$58,818	\$61,698	\$68,000
141.00.72510.67010.00000.0000.	Fisc Serv Adm Equip	\$1,550	\$9,328	\$3,000
		\$268,492	\$302,013	\$310,821
141.00.72520.61050.00000.0000.	Hum Serv Super/Director	\$0	\$80,436	\$82,032
141.00.72520.61610.00000.0000.	Hum Serv Secretaries	\$202,247	\$102,280	\$123,906
141.00.72520.62010.00000.0000.	Hum Serv Soc Sec	\$12,479	\$11,247	\$12,768
141.00.72520.62040.00000.0000.	Hum Serv State Ret	\$30,244	\$31,532	\$33,444
141.00.72520.62060.00000.0000.	Hum Serv Life Ins	\$252	\$252	\$252
141.00.72520.62070.00000.0000.	Hum Serv Med Ins	\$8,224	\$9,390	\$27,540
141.00.72520.62080.00000.0000.	Hum Serv Dent Ins	\$0	\$606	\$508
141.00.72520.62120.00000.0000.	Hum Serv Medicare	\$2,919	\$2,630	\$2,986
		\$256,364	\$238,374	\$283,436

**City of Alcoa
FY26 Budget
General Purpose Schools Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
141.00.72610.61660.00000.0000.	Plnt Oper Cust Pers	\$740,007	\$739,747	\$766,849
141.00.72610.62010.00000.0000.	Plnt Oper Soc Sec	\$43,129	\$42,744	\$47,545
141.00.72610.62040.00000.0000.	Plnt Oper State Ret	\$75,008	\$76,344	\$91,427
141.00.72610.62060.00000.0000.	Plnt Oper Life Ins	\$1,092	\$1,008	\$924
141.00.72610.62070.00000.0000.	Plnt Oper Med Ins	\$122,990	\$125,897	\$161,550
141.00.72610.62080.00000.0000.	Plnt Oper Dent Ins	\$3,024	\$4,584	\$4,358
141.00.72610.62120.00000.0000.	Plnt Oper Medicare	\$10,299	\$10,402	\$11,119
141.00.72610.63510.00000.0000.	Plnt Oper Rentals	\$20,442	\$10,905	\$20,000
141.00.72610.63590.00000.0000.	Plnt Oper Disp Fees	\$11,975	\$12,704	\$11,000
141.00.72610.63990.00000.0000.	Plnt Oper Oth Contr	\$10,044	\$5,057	\$24,000
141.00.72610.64100.00000.0000.	Plnt Oper Custod Sup	\$153,483	\$146,408	\$160,000
141.00.72610.64150.00000.0000.	Plnt Oper Electric	\$733,226	\$753,988	\$820,000
141.00.72610.64340.00000.0000.	Plnt Oper Nat Gas	\$56,705	\$66,917	\$100,000
141.00.72610.64540.00000.0000.	Plnt Oper Wat & Sew	\$147,164	\$145,597	\$160,000
141.00.72610.64990.00000.0000.	Plnt Oper Oth Sup	\$1,104	\$770	\$10,000
141.00.72610.65020.00000.0000.	Plnt Oper Build Ins	\$181,054	\$44,265	\$220,000
141.00.72610.65990.00000.0000.	Plnt Oper Oth Chgs	\$9,380	\$13,383	\$20,000
141.00.72610.67200.00000.0000.	Plnt Oper Oper Equip	\$4,000	\$4,000	\$4,000
		\$2,324,126	\$2,204,719	\$2,632,772
141.00.72620.61670.00000.0000.	Plnt Maint Maint Pers	\$381,950	\$380,540	\$419,246
141.00.72620.62010.00000.0000.	Plnt Maint Soc Sec	\$22,427	\$22,260	\$25,993
141.00.72620.62040.00000.0000.	Plnt Maint State Ret	\$38,511	\$40,040	\$60,135
141.00.72620.62060.00000.0000.	Plnt Maint Life Ins	\$420	\$420	\$420
141.00.72620.62070.00000.0000.	Plnt Maint Med Ins	\$72,532	\$72,913	\$71,550
141.00.72620.62080.00000.0000.	Plnt Maint Dent Ins	\$2,357	\$1,962	\$1,962
141.00.72620.62120.00000.0000.	Plnt Maint Medicare	\$5,245	\$5,206	\$6,079
141.00.72620.63350.00000.0000.	Plnt Maint Maint Bld	\$69,738	\$257,640	\$100,000
141.00.72620.63360.00000.0000.	Plnt Maint Maint Equi	\$88,589	\$91,028	\$85,000
141.00.72620.63380.00000.0000.	Plnt Maint Maint/Repair Veh	\$1,480	\$415	\$0
141.00.72620.63990.00000.0000.	Plnt Maint Oth Contr	\$203,915	\$204,058	\$100,000
141.00.72620.64180.00000.0000.	Plnt Maint Equip Part	\$15,617	\$6,393	\$4,000
141.00.72620.64990.00000.0000.	Plnt Maint Oth Sup	\$27,763	\$24,614	\$22,500
141.00.72620.65990.00000.0000.	Plnt Maint Oth Chgs	\$94,015	\$93,786	\$110,000
141.00.72620.67170.00000.0000.	Plnt Maint Mnt Equip	\$16,915	\$11,000	\$4,000
141.00.72620.67900.00000.0000.	Plnt Maint Other Equipment	\$32,886	\$34,560	\$0
		\$1,074,361	\$1,246,834	\$1,010,885

**City of Alcoa
FY26 Budget
General Purpose Schools Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
141.00.72710.61460.00000.0000.	Transp Bus Driver	\$20,627	\$21,763	\$0
141.00.72710.62010.00000.0000.	Transp Soc Sec	(\$1,185)	\$1,318	\$0
141.00.72710.62040.00000.0000.	Transp State Ret	\$2,739	\$3,985	\$0
141.00.72710.62070.00000.0000.	Transp Med Ins	\$8,530	\$4,239	\$0
141.00.72710.62120.00000.0000.	Transp Medicare	\$282	\$308	\$0
141.00.72710.63120.00000.0000.	Transp Priv Agenc	\$370,812	\$389,316	\$459,800
141.00.72710.63380.00000.0000.	Transp Maint Veh	\$8,674	\$20,025	\$4,000
141.00.72710.64250.00000.0000.	Transp Gasoline	\$18,707	\$16,375	\$18,000
141.00.72710.64500.00000.0000.	Transp Tires	\$1,305	\$336	\$2,000
141.00.72710.64530.00000.0000.	Transp Veh Parts	\$95	\$5	\$2,500
141.00.72710.65990.00000.0000.	Transp Oth Chgs	\$0	\$61	\$5,000
		\$430,587	\$457,732	\$491,300
141.00.72810.61050.00000.0000.	Central Supervisor/Director	\$63,393	\$40,386	\$22,174
141.00.72810.61620.00000.0000.	Central Clerical Personnel	\$20,765	\$20,232	\$0
141.00.72810.61890.00000.0000.	Central Oth Salaries & Wages	\$2,008	\$0	\$0
141.00.72810.62010.00000.0000.	Central Social Security	\$4,053	\$2,651	\$1,375
141.00.72810.62040.00000.0000.	Central State Retirement	\$6,009	\$3,635	\$1,279
141.00.72810.62060.00000.0000.	Central Life Insurance	\$0	\$0	\$28
141.00.72810.62120.00000.0000.	Central Medicare	\$1,150	\$913	\$322
141.00.72810.63990.00000.0000.	Central Oth Contract Services	\$210,783	\$0	\$0
141.00.72810.64290.00000.0000.	Central Instruct. Supplies	\$16,813	\$10,719	\$364,911
141.00.72810.67300.00000.0000.	Central Vocational Equip	\$112,347	\$11,318	\$364,911
		\$437,321	\$89,854	\$755,000
141.00.73100.63420.00000.0000.	Food Serv Pmt Brkfst	\$0	\$200,000	\$200,000
141.00.73100.63430.00000.0000.	Food Serv Pmt Lunch	\$0	\$800,000	\$800,000
141.00.73100.63440.00000.0000.	Food Serv Pmt Other	\$0	\$22,000	\$22,000
141.00.73100.64350.00000.0000.	Food Serv Office Sup	\$0	\$0	\$150
141.00.73100.65240.00000.0000.	Food Serv Inservice	\$0	\$0	\$500
141.00.73100.65990.00000.0000.	Food Serv Oth Chgs	\$0	\$0	\$5,800
		\$0	\$1,022,000	\$1,028,450
141.00.73300.61050.00000.0000.	Fam Resrc Supr/Dir	\$73,744	\$83,956	\$85,652
141.00.73300.61890.00000.0000.	Fam Resrc Oth Salaries & Wages	\$0	\$0	\$0
141.00.73300.62010.00000.0000.	Fam Resrc Soc Sec	\$4,004	\$4,680	\$5,310
141.00.73300.62040.00000.0000.	Fam Resrc State Ret	\$4,868	\$5,043	\$4,942
141.00.73300.62060.00000.0000.	Fam Resrc Life Ins	\$84	\$84	\$84
141.00.73300.62070.00000.0000.	Fam Resrc Med Ins	\$16,437	\$14,573	\$15,192
141.00.73300.62080.00000.0000.	Fam Resrc Dent Ins	\$561	\$578	\$578
141.00.73300.62120.00000.0000.	Fam Resrc Medicare	\$936	\$1,094	\$1,242
141.00.73300.63550.00000.0000.	Fam Resrc Travel	\$543	\$459	\$1,000
141.00.73300.65990.00000.0000.	Fam Resrc Oth Chgs	\$2,159	\$3,172	\$2,975
		\$103,336	\$113,641	\$116,975

**City of Alcoa
FY26 Budget
General Purpose Schools Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
141.00.73400.61160.00000.0000.	Pre-K Teachers	\$184,044	\$224,152	\$230,256
141.00.73400.61630.00000.0000.	Pre-K Ed Asst	\$59,634	\$74,517	\$78,956
141.00.73400.62010.00000.0000.	Pre-K Soc Sec	\$13,748	\$16,599	\$19,171
141.00.73400.62040.00000.0000.	Pre-K State Ret	\$21,059	\$25,631	\$26,108
141.00.73400.62060.00000.0000.	Pre-K Life Ins	\$336	\$504	\$420
141.00.73400.62070.00000.0000.	Pre-K Med Ins	\$53,936	\$80,286	\$86,343
141.00.73400.62080.00000.0000.	Pre-K Dent Ins	\$1,710	\$1,932	\$2,158
141.00.73400.62120.00000.0000.	Pre-K Medicare	\$3,215	\$3,882	\$4,484
141.00.73400.64290.00000.0000.	Pre-K Instr Mat	\$40,626	\$4,517	\$1,500
		\$378,308	\$432,020	\$449,396
141.00.76100.67070.00000.0000.	Building Improvement	\$0	\$0	\$139,655
141.00.76100.67990.00000.0000.	Reg Cap Oth Cap	\$1,192,887	\$2,388,153	\$1,950,000
		\$1,192,887	\$2,388,153	\$2,089,655
141.00.79000.69900.00000.0000.	Transfers Out Education	\$65,200	\$65,000	\$65,000
		\$65,200	\$65,000	\$65,000
	Total Expenditures	\$28,198,866	\$31,779,562	\$34,232,885
	Number of FTE Employees	281	284	276
				Estimated Beginning Fund Balance
				\$4,463,351
				Change in Fund Balance
				(\$1,775,000)
				Estimated Ending Fund Balance
				\$2,688,351

**City of Alcoa
FY26 Budget
State Street Aid Revenues**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
121.00.00000.33555.00000.0000.	State Street Aid	(\$383,681)	(\$391,781)	(\$399,620)
121.00.00000.36100.00000.0000.	Interest On Investments	(\$9,682)	(\$7,000)	(\$6,000)
121.00.00000.36961.00000.0000.	Transfers In General Fund	\$0	\$0	(\$350,000)
	Total Revenues	(\$393,363)	(\$398,781)	(\$755,620)

**City of Alcoa
FY26 Budget
State Street Aid Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
121.00.44250.54900.00000.0000.	SSA Exp Inf Rehab	\$520,000	\$315,000	\$650,000
121.00.44250.54930.00000.0000.	SSA Exp St Stripng	\$0	\$10,000	\$20,000
	Total Expenditures	\$520,000	\$325,000	\$670,000
				Estimated Beginning Fund Balance \$172,787
				Change in Fund Balance \$85,620
				Estimated Ending Fund Balance \$258,407

**City of Alcoa
FY26 Budget
Drug Fund Revenues**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
130.00.00000.35140.00000.0000.	Drug Fines & Forfeitures	(\$22,002)	(\$24,476)	(\$24,000)
130.00.00000.36100.00000.0000.	Interest On Investments	(\$4,250)	(\$8,092)	(\$7,000)
	Total Revenues	(\$26,252)	(\$32,568)	(\$31,000)

**City of Alcoa
FY26 Budget
Drug Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
130.00.42129.53350.00000.0000.	K-9 Supplies	\$16,000	\$23,530	\$0
130.00.42129.56350.00000.0000.	Vehicle Equipment	\$0	\$0	\$18,000
	Total Expenditures	\$16,000	\$23,530	\$18,000
				Estimated Beginning Fund Balance \$143,536
				Change in Fund Balance \$13,000
				Estimated Ending Fund Balance \$156,536

**City of Alcoa
FY26 Budget
Landscaping Fund Revenues**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
316.00.00000.32662.00000.0000.	Development Fees Landscaping	(\$7,500)	(\$3,000)	(\$10,000)
316.00.00000.32663.00000.0000.	Development Fees Sidewalks	(\$7,843)	(\$5,000)	(\$5,000)
316.00.00000.36100.00000.0000.	Interest On Investments	(\$13,132)	(\$13,560)	(\$12,000)
	Total Revenues	(\$28,475)	(\$21,560)	(\$27,000)

**City of Alcoa
FY26 Budget
Landscaping Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
316.00.49900.59120.00000.0000.	Sp Fnd Ex Land Impr	\$150,927	\$12,645	\$25,000
316.00.49900.59320.00000.0000.	Sp Fnd Ex Walkways	\$0	\$0	\$25,000
	Total Expenditures	\$150,927	\$12,645	\$50,000
Estimated Beginning Fund Balance				\$289,306
Change in Fund Balance				(\$23,000)
Estimated Ending Fund Balance				\$266,306

**City of Alcoa
FY26 Budget
Equipment Replacement Fund Revenues**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
620.00.00000.36100.00000.0000.	Interest On Investments	(\$22,291)	(\$24,896)	(\$18,000)
620.00.00000.36960.00000.0000.	Transfers In- Other Funds	(\$491,340)	(\$930,020)	(\$785,050)
	Total Revenues	(\$513,631)	(\$954,916)	(\$803,050)

**City of Alcoa
FY26 Budget
Equipment Replacement Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
620.00.42100.56350.00000.0000.	Police Veh Equip	\$519,672	\$374,671	\$385,050
620.00.42200.56350.00000.0000.	Fire Veh Equip	\$59,053	\$73,258	\$400,000
	Total Expenditures	\$578,725	\$447,929	\$785,050
				Estimated Beginning Fund Balance \$957,317
				Change in Fund Balance \$18,000
				Estimated Ending Fund Balance \$975,317

**City of Alcoa
FY26 Budget
ADA Fund Revenues**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
340.00.00000.36100.00000.0000.	Interest On Investments	(\$9,783)	(\$19,480)	(\$18,000)
340.00.00000.36960.00000.0000.	Transfers In- Other Funds	(\$90,000)	(\$90,000)	(\$90,000)
	Total Revenues	(\$99,783)	(\$109,480)	(\$108,000)

**City of Alcoa
FY26 Budget
ADA Fund Expenditures**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
340.00.49900.59210.00000.0000.	Sp Fnd Ex Gen Build	\$8,191	\$0	\$25,000
340.00.49900.59310.00000.0000.	Sp Fnd Ex Rd Proj	\$0	\$0	\$65,000
	Total Expenditures	\$8,191	\$0	\$90,000
Estimated Beginning Fund Balance				\$453,552
Change in Fund Balance				\$18,000
Estimated Ending Fund Balance				\$471,552

**City of Alcoa
FY26 Budget
Water & Sewer Revenues**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
411.00.00000.33193.00000.0000.	ARPA Grant	\$0	(\$1,404,745)	\$0
411.00.00000.33400.00000.0000.	State Grants	(\$2,687)	\$0	\$0
411.00.00000.33700.00000.0000.	Local Grants & Contracts	(\$2,283)	\$0	\$0
411.00.00000.36100.00000.0000.	Interest On Investments	(\$566,095)	(\$789,890)	(\$500,000)
411.00.00000.36330.00000.0000.	Sale Of Property	(\$15,120)	(\$30,000)	(\$20,000)
411.00.00000.36350.00000.0000.	Insurance Refunds	(\$881)	(\$4,682)	(\$5,000)
411.00.00000.36520.00000.0000.	Pub Wks Labor & Mat Chrgs	(\$490)	\$0	\$0
411.00.00000.36700.00000.0000.	PEP Safety Grants	\$0	\$0	(\$2,500)
411.00.00000.36950.00000.0000.	Bad Debt Recovery	(\$3,832)	(\$5,600)	(\$6,000)
411.00.00000.37100.00000.0000.	Water Sales	(\$7,289,698)	(\$7,799,977)	(\$8,345,900)
411.00.00000.37101.00000.0000.	Water Sales-Arconic	(\$1,794,267)	(\$1,908,604)	(\$1,946,700)
411.00.00000.37130.00000.0000.	Fire Hydrant Rental	(\$51,800)	(\$62,522)	(\$62,500)
411.00.00000.37140.00000.0000.	Water Sales-Tuckaleechee	(\$1,331,382)	(\$1,397,951)	(\$1,495,800)
411.00.00000.37142.00000.0000.	Water Sales - Maryville	(\$1,909)	\$0	\$0
411.00.00000.37191.00000.0000.	Forfeited Discounts/Penalties	(\$134,411)	(\$128,402)	(\$130,000)
411.00.00000.37192.00000.0000.	Property Rental-Credit Union	(\$2,795)	(\$2,580)	(\$2,500)
411.00.00000.37196.00000.0000.	Water Tap Fees	(\$193,126)	(\$200,000)	(\$200,000)
411.00.00000.37197.00000.0000.	Line Extension Charges	(\$4,190)	(\$30,568)	(\$15,000)
411.00.00000.37198.00000.0000.	Capital Contributions - Water	(\$911,947)	\$0	\$0
411.00.00000.37199.00000.0000.	Capital Contributions -Sewer	(\$1,583,739)	\$0	\$0
411.00.00000.37200.00000.0000.	Sewer Sales-Inside	(\$3,221,418)	(\$3,609,868)	(\$3,862,500)
411.00.00000.37201.00000.0000.	Sewer Sales-Outside	(\$2,780,632)	(\$2,981,095)	(\$3,189,700)
411.00.00000.37203.00000.0000.	Sewer Sales-Arconic	(\$1,334,428)	(\$1,400,000)	(\$1,441,900)
411.00.00000.37204.00000.0000.	Sewer Sales-Maryville Cust	(\$5,267)	(\$5,194)	(\$6,000)
411.00.00000.37221.00000.0000.	Grease Tap Fees-Fees	(\$51,620)	(\$49,841)	(\$50,000)
411.00.00000.37296.00000.0000.	Sewer Tap Fees-Inside	(\$61,210)	(\$91,785)	(\$50,000)
411.00.00000.37297.00000.0000.	Sewer Tap Fees-Outside	(\$19,885)	(\$15,975)	(\$15,000)
411.00.00000.37299.00000.0000.	Misc Water & Sewer Revenue	(\$26,015)	(\$15,000)	(\$15,000)
	Total Revenues	(\$21,391,128)	(\$21,934,281)	(\$21,362,000)

**City of Alcoa
FY26 Budget
Water & Sewer Expenses**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
411.00.81000.51100.00000.0000.	WS Admin Salaries	\$417,222	\$369,261	\$388,959
411.00.81000.51300.00000.0000.	WS Admin Overtime	\$659	\$439	\$0
411.00.81000.51400.00000.0000.	WS Admin FICA	\$30,171	\$25,410	\$30,760
411.00.81000.51500.00000.0000.	WS Admin TCRS Ret	\$90,964	\$58,062	\$54,733
411.00.81000.51550.00000.0000.	WS Admin Ret Settlt	(\$13,028)	\$0	\$0
411.00.81000.51600.00000.0000.	WS Admin Med Ins	\$68,270	\$74,864	\$79,488
411.00.81000.51620.00000.0000.	WS Admin Life AD&D	\$1,291	\$1,201	\$1,366
411.00.81000.51630.00000.0000.	WS Admin Dent Ins	\$4,670	\$3,923	\$4,987
411.00.81000.51700.00000.0000.	WS Admin Work Comp	\$5,864	\$4,203	\$2,769
411.00.81000.51850.00000.0000.	WS Admin Ret Med	\$2,013	\$1,278	\$1,089
411.00.81000.51900.00000.0000.	WS Admin Oth Pers	\$18,056	\$25,525	\$13,129
411.00.81000.52050.00000.0000.	WS Admin Drug Test	\$553	\$637	\$500
411.00.81000.52090.00000.0000.	WS Admin Pub Educ	\$264	\$336	\$400
411.00.81000.52100.00000.0000.	WS Admin Prof Serv	\$10,004	\$8,395	\$25,500
411.00.81000.52200.00000.0000.	WS Admin Mailing	\$0	\$0	\$150
411.00.81000.52300.00000.0000.	WS Admin Memb Lic	\$18,116	\$17,611	\$18,200
411.00.81000.52330.00000.0000.	WS Admin Regu Fees	\$16,710	\$16,850	\$20,000
411.00.81000.52400.00000.0000.	WS Admin Advertsng	\$503	\$0	\$1,000
411.00.81000.52410.00000.0000.	WS Admin Legal Fees	\$51,006	\$52,506	\$53,000
411.00.81000.52500.00000.0000.	WS Admin Training	\$6,579	\$6,102	\$9,500
411.00.81000.52510.00000.0000.	WS Admin Bus Pub Re	\$74	\$0	\$200
411.00.81000.52520.00000.0000.	WS Admin Impr Teams	\$246	\$161	\$1,800
411.00.81000.52580.00000.0000.	WS Admin GIS System	\$39,867	\$40,288	\$52,100
411.00.81000.52590.00000.0000.	WS Admin MACNET	\$16,500	\$16,500	\$16,500
411.00.81000.52600.00000.0000.	WS Admin Printing	\$0	\$530	\$200
411.00.81000.52650.00000.0000.	WS Admin Soft Maint	\$21,259	\$14,132	\$17,000
411.00.81000.52700.00000.0000.	WS Admin Maint Cont	\$3,615	\$7,419	\$6,300
411.00.81000.52760.00000.0000.	WS Admin Radio Main	\$1,497	\$749	\$2,300
411.00.81000.52800.00000.0000.	WS Admin Uts & Tel	\$3,250	\$3,706	\$3,500
411.00.81000.53100.00000.0000.	WS Admin Off Supply	\$44	\$52	\$200
411.00.81000.53120.00000.0000.	WS Admin Oth Suppl	\$661	\$474	\$750
411.00.81000.53200.00000.0000.	WS Admin Small Tool	\$5	\$0	\$300
411.00.81000.53300.00000.0000.	WS Admin Uniforms	\$565	\$481	\$700
411.00.81000.53400.00000.0000.	WS Admin Auto Parts	\$235	\$224	\$300
411.00.81000.53600.00000.0000.	WS Admin Gas Diesel	\$2,872	\$2,042	\$2,000
411.00.81000.53750.00000.0000.	WS Admin Safety Sup	\$42	\$88	\$300
411.00.81000.54200.00000.0000.	WS Admin Rep & Main	\$4	\$0	\$0
411.00.81000.55100.00000.0000.	WS Admin Insurance	\$9,506	\$8,789	\$9,640
411.00.81000.55110.00000.0000.	WS Admin Gm Cost R	\$24,103	\$29,932	\$23,200
411.00.81000.55120.00000.0000.	WS Admin SC Cost R	\$97,978	\$143,379	\$95,410
411.00.81000.55140.00000.0000.	WS Admin FM Cost R	\$8,236	\$43,504	\$19,050
411.00.81000.55350.00000.0000.	WS Admin Eq Leases	\$1,240	\$0	\$0
411.00.81000.55400.00000.0000.	WS Admin Depr	\$801,353	\$817,380	\$809,366
411.00.81000.56300.00000.0000.	WS Admin Mach/Equip	\$23,616	\$0	\$0
411.00.81000.56350.00000.0000.	WS Admin Veh Equip	\$22,525	\$15	\$0
411.00.81000.56400.00000.0000.	WS Admin Comp Equip	\$565	\$1,141	\$800
		\$1,809,743	\$1,797,592	\$1,767,446

**City of Alcoa
FY26 Budget
Water & Sewer Expenses**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
411.00.81030.51100.00000.0000.	WS Acct Salaries	\$636,700	\$612,044	\$672,824
411.00.81030.51250.00000.0000.	WS Acct Standby Py	\$21,397	\$17,840	\$17,938
411.00.81030.51300.00000.0000.	WS Acct Overtime	\$41,864	\$48,221	\$43,563
411.00.81030.51400.00000.0000.	WS Acct FICA	\$50,628	\$52,642	\$57,507
411.00.81030.51500.00000.0000.	WS Acct TCRS Ret	\$126,368	\$87,726	\$93,334
411.00.81030.51550.00000.0000.	WS Acct Ret Settl	(\$5,073)	\$16,962	\$2,600
411.00.81030.51600.00000.0000.	WS Acct Med Ins	\$160,717	\$181,983	\$218,304
411.00.81030.51620.00000.0000.	WS Acct Life AD&D	\$2,606	\$2,688	\$2,802
411.00.81030.51630.00000.0000.	WS Acct Dent Ins	\$10,613	\$9,861	\$13,696
411.00.81030.51700.00000.0000.	WS Acct Work Comp	\$7,848	\$10,068	\$9,421
411.00.81030.51850.00000.0000.	WS Acct Ret Med	\$4,818	\$3,933	\$6,509
411.00.81030.51900.00000.0000.	WS Acct Oth Pers	\$28,524	\$20,583	\$14,751
411.00.81030.52050.00000.0000.	WS Acct Drug Test	\$56	\$45	\$100
411.00.81030.52100.00000.0000.	WS Acct Prof Serv	\$2,495	\$2,927	\$2,500
411.00.81030.52140.00000.0000.	WS Acct CC Process	\$6,998	\$6,841	\$6,500
411.00.81030.52150.00000.0000.	WS Acct Coll Fees	\$3,902	\$4,636	\$5,000
411.00.81030.52200.00000.0000.	WS Acct Mailing	\$76,558	\$79,340	\$77,000
411.00.81030.52250.00000.0000.	WS Acct Billing Fee	\$15,293	\$16,616	\$16,800
411.00.81030.52350.00000.0000.	WS Acct Acc/Aud	\$8,730	\$15,300	\$12,190
411.00.81030.52400.00000.0000.	WS Acct Advertising	\$372	\$375	\$400
411.00.81030.52500.00000.0000.	WS Acct Training	\$37	\$100	\$500
411.00.81030.52510.00000.0000.	WS Acct Bus Pub Re	\$0	\$100	\$0
411.00.81030.52520.00000.0000.	WS Acct Impr Teams	\$349	\$205	\$500
411.00.81030.52600.00000.0000.	WS Acct Printing	\$0	\$676	\$0
411.00.81030.52650.00000.0000.	WS Acct Soft Maint	\$71	(\$71)	\$0
411.00.81030.52700.00000.0000.	WS Acct Maint Cont	\$4,905	\$5,228	\$5,000
411.00.81030.52760.00000.0000.	WS Acct Radio Main	\$158	\$79	\$200
411.00.81030.52800.00000.0000.	WS Acct Uts & Tel	\$5,344	\$4,927	\$0
411.00.81030.53100.00000.0000.	WS Acct Off Supply	\$4,345	\$4,167	\$4,600
411.00.81030.53120.00000.0000.	WS Acct Oth Suppl	\$0	\$86	\$100
411.00.81030.53200.00000.0000.	WS Acct Small Tool	\$4,341	\$922	\$2,500
411.00.81030.53300.00000.0000.	WS Acct Uniforms	\$2,342	\$3,108	\$3,000
411.00.81030.53400.00000.0000.	WS Acct Auto Parts	\$7,366	\$1,325	\$7,000
411.00.81030.53600.00000.0000.	WS Acct Gas Diesel	\$12,552	\$6,895	\$12,000
411.00.81030.53750.00000.0000.	WS Acct Safety Sup	\$11	\$138	\$200
411.00.81030.55100.00000.0000.	WS Acct Insurance	\$2,342	\$1,669	\$2,400
411.00.81030.55130.00000.0000.	WS Acct IT Cost R	\$262,623	\$242,604	\$285,960
411.00.81030.55300.00000.0000.	WS Acct Bld Rent	\$56,945	\$57,000	\$57,000
411.00.81030.55400.00000.0000.	WS Acct Depr	\$4,443	\$4,443	\$4,480
411.00.81030.56350.00000.0000.	WS Acct Veh Equip	\$0	\$0	\$40,000
411.00.81030.56400.00000.0000.	WS Acct Comp Equip	\$778	\$1,000	\$1,000
411.00.81030.56500.00000.0000.	WS Acct Buildings	(\$11)	\$0	\$0
		\$1,570,352	\$1,525,229	\$1,700,179

**City of Alcoa
FY26 Budget
Water & Sewer Expenses**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
411.00.81100.51100.00000.0000.	Wat Super Salaries	\$345,011	\$382,214	\$448,907
411.00.81100.51250.00000.0000.	Wat Super Standby Py	\$8,078	\$19,280	\$7,175
411.00.81100.51300.00000.0000.	Wat Super Overtime	\$36,549	\$78,310	\$30,750
411.00.81100.51400.00000.0000.	Wat Super FICA	\$28,742	\$35,264	\$38,251
411.00.81100.51500.00000.0000.	Wat Super TCRS Ret	(\$33,750)	\$67,482	\$70,434
411.00.81100.51510.00000.0000.	Wat Super Cty Pens	\$166,835	\$187,490	\$193,830
411.00.81100.51600.00000.0000.	Wat Super Med Ins	\$73,528	\$102,757	\$115,200
411.00.81100.51620.00000.0000.	Wat Super Life AD&D	\$1,360	\$1,612	\$1,704
411.00.81100.51630.00000.0000.	Wat Super Dent Ins	\$5,577	\$6,176	\$7,227
411.00.81100.51700.00000.0000.	Wat Super Work Comp	\$7,810	\$9,727	\$10,549
411.00.81100.51850.00000.0000.	Wat Super Ret Med	\$5,608	\$2,952	\$3,240
411.00.81100.51900.00000.0000.	Wat Super Oth Pers	\$11,960	\$12,354	\$13,187
411.00.81100.52050.00000.0000.	Wat Super Drug Test	\$0	\$0	\$100
411.00.81100.52330.00000.0000.	Wat Super Regu Fees	\$267	\$242	\$300
411.00.81100.52500.00000.0000.	Wat Super Training	\$4,028	\$1,396	\$6,000
411.00.81100.52520.00000.0000.	Wat Super Impr Teams	\$0	\$200	\$200
411.00.81100.52800.00000.0000.	Wat Super Uts & Tel	\$2,726	\$3,037	\$4,000
411.00.81100.53100.00000.0000.	Wat Super Off Supply	\$0	\$0	\$100
411.00.81100.53120.00000.0000.	Wat Super Oth Suppl	\$43	\$100	\$2,500
411.00.81100.53300.00000.0000.	Wat Super Uniforms	\$944	\$9,688	\$11,550
411.00.81100.53400.00000.0000.	Wat Super Auto Parts	\$213	\$2,206	\$1,000
411.00.81100.53600.00000.0000.	Wat Super Gas Diesel	\$4,124	\$2,896	\$4,200
411.00.81100.55100.00000.0000.	Wat Super Insurance	\$1,835	\$1,310	\$1,860
411.00.81100.55400.00000.0000.	Wat Super Depr	\$2,167	\$5,000	\$2,180
411.00.81100.56350.00000.0000.	Wat Super Vehicle Equip	\$0	\$0	\$50,000
411.00.81100.56400.00000.0000.	Wat Super Comp Equip	\$222	\$500	\$1,500
		\$673,876	\$932,192	\$1,025,944

**City of Alcoa
FY26 Budget
Water & Sewer Expenses**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
411.00.81200.51100.00000.0000.	Wat Plant Salaries	\$569,198	\$611,808	\$700,556
411.00.81200.51250.00000.0000.	Wat Plant Standby	\$1,491	\$4,750	\$0
411.00.81200.51300.00000.0000.	Wat Plant Overtime	\$4,044	\$24,316	\$5,125
411.00.81200.51400.00000.0000.	Wat Plant FICA	\$41,271	\$49,027	\$54,724
411.00.81200.51500.00000.0000.	Wat Plant TCRS Ret	\$104,409	\$68,146	\$78,963
411.00.81200.51600.00000.0000.	Wat Plant Med Ins	\$135,200	\$156,800	\$192,000
411.00.81200.51620.00000.0000.	Wat Plant Life AD&D	\$2,301	\$2,500	\$2,625
411.00.81200.51630.00000.0000.	Wat Plant Dent Ins	\$8,808	\$8,808	\$12,046
411.00.81200.51700.00000.0000.	Wat Plant Work Comp	\$12,974	\$12,858	\$15,426
411.00.81200.51850.00000.0000.	Wat Plant Ret Med	\$25,799	\$3,600	\$3,960
411.00.81200.51900.00000.0000.	Wat Plant Oth Pers	(\$237)	\$11,743	\$9,677
411.00.81200.52050.00000.0000.	Wat Plant Drug Test	\$1,397	\$191	\$250
411.00.81200.52100.00000.0000.	Wat Plant Prof Serv	\$38	\$1,000	\$15,000
411.00.81200.52200.00000.0000.	Wat Plant Mailing	\$352	\$115	\$400
411.00.81200.52300.00000.0000.	Wat Plant Memb Lic	\$731	\$599	\$950
411.00.81200.52330.00000.0000.	Wat Plant Regu Fees	\$8,050	\$8,440	\$8,500
411.00.81200.52400.00000.0000.	Wat Plant Advertsng	\$0	\$100	\$1,000
411.00.81200.52500.00000.0000.	Wat Plant Training	\$9,696	\$12,700	\$16,000
411.00.81200.52510.00000.0000.	Wat Plant Bus Pub Re	\$72	\$0	\$100
411.00.81200.52520.00000.0000.	Wat Plant Impr Teams	\$1,203	\$388	\$600
411.00.81200.52550.00000.0000.	Wat Plant R&M Build	\$7,330	\$3,000	\$150,000
411.00.81200.52600.00000.0000.	Wat Plant Printing	\$86	\$0	\$250
411.00.81200.52700.00000.0000.	Wat Plant Maint Cont	\$4,971	\$1,820	\$7,600
411.00.81200.52800.00000.0000.	Wat Plant Uts & Tel	\$476,503	\$457,291	\$490,000
411.00.81200.52900.00000.0000.	Wat Plant Oth Cont S	\$10,709	\$27,902	\$16,250
411.00.81200.53100.00000.0000.	Wat Plant Off Supply	\$915	\$338	\$1,300
411.00.81200.53120.00000.0000.	Wat Plant Oth Suppl	\$2,034	\$4,639	\$2,200
411.00.81200.53200.00000.0000.	Wat Plant Small Tool	\$302	\$258	\$400
411.00.81200.53220.00000.0000.	Wat Plant Lab Supply	\$16,700	\$10,897	\$17,500
411.00.81200.53300.00000.0000.	Wat Plant Uniforms	\$2,345	\$4,004	\$4,400
411.00.81200.53400.00000.0000.	Wat Plant Auto Parts	\$288	\$3,064	\$5,000
411.00.81200.53550.00000.0000.	Wat Plant Chem Supp	\$213,027	\$231,073	\$240,000
411.00.81200.53600.00000.0000.	Wat Plant Gas Diesel	\$2,381	\$3,601	\$3,800
411.00.81200.53750.00000.0000.	Wat Plant Safety Sup	\$182	\$306	\$750
411.00.81200.54200.00000.0000.	Wat Plant Rep & Main	\$84,523	\$84,670	\$95,500
411.00.81200.55100.00000.0000.	Wat Plant Insurance	\$69,664	\$119,079	\$70,700
411.00.81200.55400.00000.0000.	Wat Plant Depr	\$836,899	\$878,744	\$845,260
411.00.81200.56300.00000.0000.	Wat Plant Mach/Equip	\$688,599	\$46,511	\$13,380
411.00.81200.56350.00000.0000.	Wat Plant Veh Equip	\$89,136	\$0	\$0
411.00.81200.56400.00000.0000.	Wat Plant Comp Equip	\$2,797	\$1,140	\$1,200
		\$3,436,189	\$2,856,227	\$3,083,392

**City of Alcoa
FY26 Budget
Water & Sewer Expenses**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
411.00.81250.51100.00000.0000.	Env Compl Salaries	\$88,961	\$104,492	\$150,057
411.00.81250.51300.00000.0000.	Env Compl Overtime	\$557	\$99	\$1,025
411.00.81250.51400.00000.0000.	Env Compl FICA	\$6,454	\$7,063	\$11,697
411.00.81250.51500.00000.0000.	Env Compl TCRS Ret	\$5,596	\$7,264	\$8,654
411.00.81250.51600.00000.0000.	Env Compl Med Ins	\$20,475	\$25,184	\$31,104
411.00.81250.51620.00000.0000.	Env Compl Life AD&D	\$365	\$405	\$472
411.00.81250.51630.00000.0000.	Env Compl Dent Ins	\$1,606	\$1,539	\$1,951
411.00.81250.51700.00000.0000.	Env Compl Work Comp	\$1,889	\$1,932	\$2,485
411.00.81250.51900.00000.0000.	Env Compl Oth Pers	\$912	\$916	\$1,828
411.00.81250.52100.00000.0000.	Env Compl Prof Serv	\$56,115	\$44,729	\$0
411.00.81250.52200.00000.0000.	Env Compl Mailing	\$0	\$0	\$100
411.00.81250.52300.00000.0000.	Env Compl Memb Lic	\$397	\$400	\$770
411.00.81250.52330.00000.0000.	Env Compl Regu Fees	\$0	\$100	\$100
411.00.81250.52500.00000.0000.	Env Compl Training	\$4,440	\$2,394	\$4,100
411.00.81250.52520.00000.0000.	Env Compl Impr Teams	\$400	\$432	\$850
411.00.81250.52650.00000.0000.	Env Compl Soft Maint	\$155	\$257	\$580
411.00.81250.52700.00000.0000.	Env Compl Maint Cont	\$0	\$0	\$250
411.00.81250.52800.00000.0000.	Env Compl Uts & Tel	\$487	\$423	\$700
411.00.81250.53100.00000.0000.	Env Compl Off Supply	\$48	\$50	\$100
411.00.81250.53120.00000.0000.	Env Compl Oth Suppl	\$1,460	\$230	\$6,950
411.00.81250.53200.00000.0000.	Env Compl Small Tool	\$1,142	\$139	\$2,500
411.00.81250.53300.00000.0000.	Env Compl Uniforms	\$1,034	\$713	\$2,250
411.00.81250.53400.00000.0000.	Env Compl Auto Parts	\$2,503	\$500	\$1,500
411.00.81250.53600.00000.0000.	Env Compl Gas Diesel	\$796	\$1,000	\$2,500
411.00.81250.53750.00000.0000.	Env Compl Safety Sup	\$36	\$71	\$200
411.00.81250.54200.00000.0000.	Env Compl Rep & Main	\$143	\$150	\$450
411.00.81250.55100.00000.0000.	Env Compl Insurance	\$902	\$641	\$1,500
411.00.81250.56350.00000.0000.	Env Compl Veh Equip	\$14,593	\$0	\$0
411.00.81250.56400.00000.0000.	Env Compl Comp Equip	\$0	\$500	\$500
		\$211,464	\$201,621	\$235,173

**City of Alcoa
FY26 Budget
Water & Sewer Expenses**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
411.00.81300.51100.00000.0000.	Trans Dist Salaries	\$412,769	\$404,566	\$420,730
411.00.81300.51250.00000.0000.	Trans Dist Standby Py	\$17,528	\$14,061	\$20,500
411.00.81300.51300.00000.0000.	Trans Dist Overtime	\$61,592	\$55,869	\$61,500
411.00.81300.51400.00000.0000.	Trans Dist FICA	\$35,239	\$34,957	\$39,016
411.00.81300.51500.00000.0000.	Trans Dist TCRS Ret	\$102,058	\$69,793	\$60,234
411.00.81300.51600.00000.0000.	Trans Dist Med Ins	\$122,134	\$147,688	\$150,144
411.00.81300.51620.00000.0000.	Trans Dist Life AD&D	\$1,828	\$1,907	\$1,819
411.00.81300.51630.00000.0000.	Trans Dist Dent Ins	\$8,342	\$7,787	\$9,420
411.00.81300.51700.00000.0000.	Trans Dist Work Comp	\$10,100	\$10,799	\$10,923
411.00.81300.51850.00000.0000.	Trans Dist Ret Med	\$24,294	\$11,000	\$4,990
411.00.81300.51900.00000.0000.	Trans Dist Oth Pers	\$14,683	\$5,541	\$7,275
411.00.81300.52050.00000.0000.	Trans Dist Drug Test	\$0	\$20	\$100
411.00.81300.52300.00000.0000.	Trans Dist Memb Lic	\$240	\$240	\$500
411.00.81300.52330.00000.0000.	Trans Dist Regu Fees	\$11,085	\$11,065	\$15,000
411.00.81300.52500.00000.0000.	Trans Dist Training	\$5,738	\$2,583	\$4,000
411.00.81300.52520.00000.0000.	Trans Dist Impr Teams	\$354	\$308	\$500
411.00.81300.52540.00000.0000.	Trans Dist Emerg Meal	\$462	\$658	\$800
411.00.81300.52700.00000.0000.	Trans Dist Maint Cont	\$0	\$25	\$300
411.00.81300.52760.00000.0000.	Trans Dist Radio Main	\$818	\$409	\$1,150
411.00.81300.52800.00000.0000.	Trans Dist Uts & Tel	\$64,050	\$67,345	\$60,000
411.00.81300.52900.00000.0000.	Trans Dist Oth Cont S	\$1,545	\$0	\$0
411.00.81300.53100.00000.0000.	Trans Dist Off Supply	\$0	\$25	\$100
411.00.81300.53120.00000.0000.	Trans Dist Oth Suppl	\$6,113	\$3,896	\$4,000
411.00.81300.53200.00000.0000.	Trans Dist Small Tool	\$5,664	\$3,968	\$4,200
411.00.81300.53300.00000.0000.	Trans Dist Uniforms	\$4,836	\$2,997	\$0
411.00.81300.53400.00000.0000.	Trans Dist Auto Parts	\$29,545	\$38,824	\$30,000
411.00.81300.53600.00000.0000.	Trans Dist Gas Diesel	\$30,045	\$23,959	\$27,500
411.00.81300.53700.00000.0000.	Trans Dist Constr Mat	\$135,088	\$71,372	\$90,000
411.00.81300.53750.00000.0000.	Trans Dist Safety Sup	\$3,032	\$4,931	\$4,700
411.00.81300.53900.00000.0000.	Trans Dist Oth Suppl	\$59	\$150	\$0
411.00.81300.54200.00000.0000.	Trans Dist Rep & Main	\$114,612	\$246,685	\$250,000
411.00.81300.54900.00000.0000.	Trans Dist Inf Rehab	\$0	\$150,000	\$650,000
411.00.81300.55100.00000.0000.	Trans Dist Insurance	\$19,088	\$25,390	\$19,370
411.00.81300.55110.00000.0000.	Trans Dist Gm Cost R	\$7,053	\$29,441	\$12,860
411.00.81300.55400.00000.0000.	Trans Dist Depr	\$725,121	\$750,000	\$732,370
411.00.81300.56200.00000.0000.	Trans Dist Comm Equip	\$0	\$0	\$500
411.00.81300.56300.00000.0000.	Trans Dist Mach/Equip	\$434,904	\$152,456	\$54,310
411.00.81300.56350.00000.0000.	Trans Dist Veh Equip	\$98,031	\$9,000	\$162,500
411.00.81300.56400.00000.0000.	Trans Dist Comp Equip	\$61	\$1,112	\$1,200
		\$2,508,112	\$2,360,828	\$2,912,511

**City of Alcoa
FY26 Budget
Water & Sewer Expenses**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
411.00.81400.51100.00000.0000.	Meter Shop Salaries	\$55,379	\$59,225	\$108,495
411.00.81400.51250.00000.0000.	Meter Shop Standby Py	\$0	\$0	\$12,813
411.00.81400.51300.00000.0000.	Meter Shop Overtime	\$3,465	\$5,346	\$2,050
411.00.81400.51400.00000.0000.	Meter Shop FICA	\$4,147	\$4,916	\$9,517
411.00.81400.51500.00000.0000.	Meter Shop TCRS Ret	\$20,788	\$12,573	\$11,893
411.00.81400.51600.00000.0000.	Meter Shop Med Ins	\$15,600	\$18,000	\$38,400
411.00.81400.51620.00000.0000.	Meter Shop Life AD&D	\$225	\$235	\$467
411.00.81400.51630.00000.0000.	Meter Shop Dent Ins	\$1,205	\$1,205	\$2,409
411.00.81400.51700.00000.0000.	Meter Shop Work Comp	\$1,451	\$1,602	\$2,731
411.00.81400.51850.00000.0000.	Meter Shop Ret Med	\$6,998	\$780	\$792
411.00.81400.51900.00000.0000.	Meter Shop Oth Pers	(\$351)	\$900	\$1,050
411.00.81400.52050.00000.0000.	Meter Shop Drug Test	\$26	\$25	\$100
411.00.81400.52500.00000.0000.	Meter Shop Training	\$315	\$350	\$1,000
411.00.81400.52520.00000.0000.	Meter Shop Impr Teams	\$0	\$0	\$200
411.00.81400.52700.00000.0000.	Meter Shop Maint Cont	\$45,849	\$68,111	\$59,700
411.00.81400.52800.00000.0000.	Meter Shop Uts & Tel	\$2,156	\$2,618	\$0
411.00.81400.53100.00000.0000.	Meter Shop Off Supply	\$10	\$15	\$200
411.00.81400.53120.00000.0000.	Meter Shop Oth Suppl	\$0	\$10	\$0
411.00.81400.53200.00000.0000.	Meter Shop Small Tool	\$1,410	\$1,097	\$1,500
411.00.81400.53300.00000.0000.	Meter Shop Uniforms	\$219	\$380	\$500
411.00.81400.53400.00000.0000.	Meter Shop Auto Parts	\$0	\$0	\$1,000
411.00.81400.53600.00000.0000.	Meter Shop Gas Diesel	\$0	\$0	\$3,000
411.00.81400.53750.00000.0000.	Meter Shop Safety Sup	\$0	\$50	\$0
411.00.81400.54200.00000.0000.	Meter Shop Rep & Main	\$30,963	\$46,432	\$50,000
411.00.81400.55100.00000.0000.	Meter Shop Insurance	\$3,302	\$2,359	\$3,350
411.00.81400.55400.00000.0000.	Meter Shop Depr	\$22,749	\$25,000	\$22,970
411.00.81400.56200.00000.0000.	Meter Shop Comm Equip	\$0	\$50	\$150
411.00.81400.56350.00000.0000.	Meter Shop Veh Equip	\$0	\$0	\$50,000
411.00.81400.56400.00000.0000.	Meter Shop Comp Equip	\$122	\$200	\$1,000
411.00.81400.56410.00000.0000.	Meter Shop Meters	\$345,638	\$250,000	\$300,000
		\$561,665	\$501,479	\$685,287

**City of Alcoa
FY26 Budget
Water & Sewer Expenses**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
411.00.81500.51100.00000.0000.	Wat Maint Salaries	\$195,280	\$188,184	\$177,092
411.00.81500.51250.00000.0000.	Wat Maint Standby Py	\$16,079	\$13,611	\$18,450
411.00.81500.51300.00000.0000.	Wat Maint Overtime	\$4,114	\$4,125	\$5,125
411.00.81500.51400.00000.0000.	Wat Maint FICA	\$15,719	\$14,896	\$15,522
411.00.81500.51500.00000.0000.	Wat Maint TCRS Ret	\$43,267	\$24,725	\$23,445
411.00.81500.51550.00000.0000.	Wat Maint Ret Settl	(\$35,136)	\$0	\$0
411.00.81500.51600.00000.0000.	Wat Maint Med Ins	\$44,850	\$54,000	\$57,600
411.00.81500.51620.00000.0000.	Wat Maint Life AD&D	\$690	\$699	\$736
411.00.81500.51630.00000.0000.	Wat Maint Dent Ins	\$2,776	\$3,001	\$3,614
411.00.81500.51700.00000.0000.	Wat Maint Work Comp	\$4,349	\$5,782	\$5,373
411.00.81500.51850.00000.0000.	Wat Maint Ret Med	\$1,856	\$5,535	\$2,970
411.00.81500.51900.00000.0000.	Wat Maint Oth Pers	\$13,945	\$9,587	\$2,250
411.00.81500.52050.00000.0000.	Wat Maint Drug Test	\$0	\$0	\$100
411.00.81500.52300.00000.0000.	Wat Maint Memb Lic	\$90	\$100	\$200
411.00.81500.52330.00000.0000.	Wat Maint Regu Fees	\$0	\$100	\$100
411.00.81500.52500.00000.0000.	Wat Maint Training	\$0	\$0	\$2,500
411.00.81500.52520.00000.0000.	Wat Maint Impr Teams	\$100	\$100	\$250
411.00.81500.52800.00000.0000.	Wat Maint Uts & Tel	\$1,002	\$1,995	\$1,200
411.00.81500.52900.00000.0000.	Wat Maint Oth Cont S	\$17,170	\$17,196	\$20,000
411.00.81500.53100.00000.0000.	Wat Maint Off Supply	\$0	\$154	\$150
411.00.81500.53120.00000.0000.	Wat Maint Oth Suppl	\$1,162	\$813	\$1,000
411.00.81500.53200.00000.0000.	Wat Maint Small Tool	\$233	\$1,923	\$2,000
411.00.81500.53300.00000.0000.	Wat Maint Uniforms	\$1,524	\$2,198	\$2,600
411.00.81500.53400.00000.0000.	Wat Maint Auto Parts	\$3,396	\$5,815	\$3,500
411.00.81500.53600.00000.0000.	Wat Maint Gas Diesel	\$5,696	\$4,185	\$6,200
411.00.81500.53750.00000.0000.	Wat Maint Safety Sup	\$302	\$541	\$400
411.00.81500.54200.00000.0000.	Wat Maint Rep & Main	\$20,793	\$36,955	\$66,000
411.00.81500.54260.00000.0000.	Wat Maint L Pres Pmp	\$0	\$8,746	\$15,000
411.00.81500.55100.00000.0000.	Wat Maint Insurance	\$2,666	\$2,700	\$2,800
411.00.81500.56300.00000.0000.	Wat Maint Machinery & Equip	\$0	\$0	\$2,620
		\$361,925	\$407,666	\$438,797

**City of Alcoa
FY26 Budget
Water & Sewer Expenses**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
411.00.81600.51100.00000.0000.	Sew Coll Salaries	\$458,797	\$449,160	\$419,495
411.00.81600.51250.00000.0000.	Sew Coll Standby Py	\$19,465	\$14,959	\$20,500
411.00.81600.51300.00000.0000.	Sew Coll Overtime	\$68,617	\$60,861	\$66,625
411.00.81600.51400.00000.0000.	Sew Coll FICA	\$39,329	\$37,515	\$39,161
411.00.81600.51500.00000.0000.	Sew Coll TCRS Ret	\$110,082	\$69,300	\$60,234
411.00.81600.51600.00000.0000.	Sew Coll Med Ins	\$99,229	\$141,000	\$150,144
411.00.81600.51620.00000.0000.	Sew Coll Life AD&D	\$1,989	\$2,043	\$1,819
411.00.81600.51630.00000.0000.	Sew Coll Dent Ins	\$8,765	\$8,102	\$9,420
411.00.81600.51700.00000.0000.	Sew Coll Work Comp	\$12,878	\$12,107	\$11,020
411.00.81600.51850.00000.0000.	Sew Coll Ret Med	\$44,264	\$6,682	\$6,170
411.00.81600.51900.00000.0000.	Sew Coll Oth Pers	\$7,913	\$5,511	\$5,275
411.00.81600.52050.00000.0000.	Sew Coll Drug Test	\$0	\$50	\$100
411.00.81600.52330.00000.0000.	Sew Coll Regu Fees	\$284	\$300	\$400
411.00.81600.52500.00000.0000.	Sew Coll Training	\$877	\$600	\$900
411.00.81600.52520.00000.0000.	Sew Coll Impr Teams	\$107	\$271	\$300
411.00.81600.52540.00000.0000.	Sew Coll Emerg Meal	\$291	\$200	\$300
411.00.81600.52700.00000.0000.	Sew Coll Maint Cont	\$2,375	\$2,375	\$2,500
411.00.81600.52800.00000.0000.	Sew Coll Uts & Tel	\$21,706	\$31,038	\$28,000
411.00.81600.52900.00000.0000.	Sew Coll Oth Cont S	\$0	\$0	\$3,500
411.00.81600.53100.00000.0000.	Sew Coll Off Supply	\$670	\$200	\$700
411.00.81600.53120.00000.0000.	Sew Coll Oth Suppl	\$2,639	\$2,189	\$1,600
411.00.81600.53200.00000.0000.	Sew Coll Small Tool	\$4,809	\$2,090	\$4,000
411.00.81600.53300.00000.0000.	Sew Coll Uniforms	\$4,294	\$2,101	\$0
411.00.81600.53400.00000.0000.	Sew Coll Auto Parts	\$30,108	\$25,895	\$30,000
411.00.81600.53600.00000.0000.	Sew Coll Gas Diesel	\$37,329	\$31,363	\$30,000
411.00.81600.53700.00000.0000.	Sew Coll Constr Mat	\$62,094	\$8,475	\$25,000
411.00.81600.53750.00000.0000.	Sew Coll Safety Sup	\$6,190	\$2,679	\$4,000
411.00.81600.54200.00000.0000.	Sew Coll Rep & Main	\$23,444	\$65,565	\$100,000
411.00.81600.54900.00000.0000.	Sew Coll Inf Rehab	\$295,568	\$277,379	\$400,000
411.00.81600.55100.00000.0000.	Sew Coll Insurance	\$5,114	\$4,779	\$5,190
411.00.81600.55110.00000.0000.	Sew Coll Gm Cost R	\$7,475	\$30,063	\$14,280
411.00.81600.55400.00000.0000.	Sew Coll Depr	\$1,214,178	\$1,250,603	\$1,226,310
411.00.81600.56200.00000.0000.	Sew Coll Comm Equip	\$0	\$100	\$2,800
411.00.81600.56300.00000.0000.	Sew Coll Mach/Equip	\$8,965	\$157,061	\$54,310
411.00.81600.56350.00000.0000.	Sew Coll Veh Equip	\$0	\$9,000	\$162,500
411.00.81600.56400.00000.0000.	Sew Coll Veh Equip	\$0	\$500	\$1,200
		\$2,599,845	\$2,712,116	\$2,887,753
411.00.81800.55000.00000.0000.	Sew Disp Debt Prin	\$1,135,819	\$1,154,437	\$1,200,000
411.00.81800.55160.00000.0000.	Sew Disp WWTP Ops	\$1,856,729	\$2,103,340	\$2,211,500
411.00.81800.55170.00000.0000.	Sew Disp WWTP Process Imp	\$635,625	\$0	\$0
411.00.81800.56500.00000.0000.	Sew Disp Capital	\$777,771	\$516,744	\$3,464,260
		\$4,405,944	\$3,774,521	\$6,875,760

**City of Alcoa
FY26 Budget
Water & Sewer Expenses**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
411.00.81850.55010.00000.0000.	Debt Serv Debt Int	\$1,709,531	\$1,723,980	\$1,646,870
411.00.81850.55011.00000.0000.	Debt Serv Amort Prem	\$211,200	\$162,000	\$162,000
411.00.81850.55920.00000.0000.	Debt Serv In Lieu Tx	\$400,000	\$400,000	\$400,000
		\$2,320,731	\$2,285,980	\$2,208,870
411.00.81900.59340.00000.0000.	Spec Proj Util Proj	\$2,552,757	\$1,269,205	\$2,639,270
411.00.00000.56999.00000.0000.	Capital Asset Contra Expense	(\$4,673,119)	(\$2,159,977)	(\$6,658,530)
	Total Expenses	\$18,339,485	\$18,464,678	\$19,801,852
			Estimated Beginning Fund Balance	\$45,250,696
			Change in Fund Balance	\$1,560,148
			Estimated Ending Fund Balance	\$46,810,844

**City of Alcoa
FY26 Budget
Stormwater Revenues**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
413.00.00000.34311.00000.0000.	Street & ROW Repair	(\$18,494)	(\$9,019)	\$0
413.00.00000.36100.00000.0000.	Interest On Investments	(\$41,954)	(\$70,360)	(\$65,000)
413.00.00000.37511.00000.0000.	Stormwater Fees- Residential	(\$233,753)	(\$238,341)	(\$256,200)
413.00.00000.37512.00000.0000.	Stormwater Fees- Commercial	(\$1,236,940)	(\$1,249,863)	(\$1,314,800)
413.00.00000.37520.00000.0000.	Stormwater - Capital Cont.	(\$948,355)	\$0	\$0
413.00.00000.37599.00000.0000.	Stormwater Misc. Revenue	(\$324)	(\$826)	(\$2,000)
	Total Revenues	(\$2,479,820)	(\$1,568,409)	(\$1,638,000)

**City of Alcoa
FY26 Budget
Stormwater Expenses**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
413.00.82000.51100.00000.0000.	StW Admin Salaries	\$233,687	\$212,805	\$202,324
413.00.82000.51300.00000.0000.	StW Admin Overtime	\$457	\$396	\$0
413.00.82000.51400.00000.0000.	StW Admin FICA	\$17,643	\$15,960	\$15,757
413.00.82000.51500.00000.0000.	StW Admin TCRS Ret	\$38,497	\$23,490	\$20,313
413.00.82000.51510.00000.0000.	StW Admin Cty Pens	\$1,949	\$2,274	\$3,040
413.00.82000.51550.00000.0000.	StW Admin Ret Settl	(\$1,564)	\$0	\$0
413.00.82000.51600.00000.0000.	StW Admin Med Ins	\$47,717	\$49,199	\$39,744
413.00.82000.51620.00000.0000.	StW Admin Life AD&D	\$876	\$814	\$645
413.00.82000.51630.00000.0000.	StW Admin Dent Ins	\$3,630	\$3,117	\$2,493
413.00.82000.51700.00000.0000.	StW Admin Work Comp	\$4,248	\$2,735	\$2,952
413.00.82000.51850.00000.0000.	StW Admin Ret Med	\$834	\$0	\$1,249
413.00.82000.51900.00000.0000.	StW Admin Oth Pers	\$410	\$334	\$3,664
413.00.82000.52050.00000.0000.	StW Admin Drug Test	\$7	\$7	\$0
413.00.82000.52090.00000.0000.	StW Admin Pub Educ	\$1,000	\$1,774	\$5,750
413.00.82000.52100.00000.0000.	StW Admin Prof Serv	\$102,688	\$31,253	\$37,000
413.00.82000.52250.00000.0000.	StW Admin Billng Fee	\$5,573	\$6,152	\$7,000
413.00.82000.52300.00000.0000.	StW Admin Memb Lic	\$1,001	\$204	\$1,390
413.00.82000.52330.00000.0000.	StW Admin Regu Fees	\$3,460	\$3,460	\$3,500
413.00.82000.52350.00000.0000.	StW Admin Acc/Aud	\$970	\$1,700	\$2,000
413.00.82000.52400.00000.0000.	StW Admin Advertsng	\$247	\$294	\$1,100
413.00.82000.52410.00000.0000.	StW Admin Legal Fees	\$6,121	\$7,561	\$6,400
413.00.82000.52500.00000.0000.	StW Admin Training	\$7,463	\$3,401	\$6,000
413.00.82000.52510.00000.0000.	StW Admin Bus Pub Re	\$11	\$0	\$600
413.00.82000.52520.00000.0000.	StW Admin Impr Teams	\$478	\$156	\$850
413.00.82000.52580.00000.0000.	StW Admin GIS System	\$39,867	\$42,950	\$52,100
413.00.82000.52600.00000.0000.	StW Admin Printing	\$0	\$0	\$100
413.00.82000.52650.00000.0000.	StW Admin Soft Maint	\$10,498	\$7,531	\$7,540
413.00.82000.52700.00000.0000.	StW Admin Maint Cont	\$1,290	\$2,211	\$3,000
413.00.82000.52760.00000.0000.	StW Admin Radio Main	\$66	\$33	\$0
413.00.82000.52800.00000.0000.	StW Admin Uts & Tel	\$2,310	\$2,325	\$2,500
413.00.82000.53100.00000.0000.	StW Admin Off Supply	\$7	\$690	\$300
413.00.82000.53120.00000.0000.	StW Admin Oth Suppl	\$22	\$144	\$6,950
413.00.82000.53200.00000.0000.	StW Admin Small Tool	\$29	\$0	\$500
413.00.82000.53300.00000.0000.	StW Admin Uniforms	\$503	\$93	\$900
413.00.82000.53400.00000.0000.	StW Admin Auto Parts	\$1,153	\$900	\$1,500
413.00.82000.53600.00000.0000.	StW Admin Gas Diesel	\$794	\$1,135	\$2,500
413.00.82000.53750.00000.0000.	StW Admin Safety Sup	\$0	\$0	\$100
413.00.82000.55100.00000.0000.	StW Admin Insurance	\$1,737	\$1,239	\$1,760
413.00.82000.55120.00000.0000.	StW Admin SC Cost R	\$7,537	\$11,029	\$7,330
413.00.82000.55130.00000.0000.	StW Admin IT Cost R	\$22,837	\$21,096	\$21,630
413.00.82000.55350.00000.0000.	StW Admin Eq Leases	\$149	\$0	\$250
413.00.82000.55400.00000.0000.	StW Admin Depr	\$189,556	\$7,500	\$3,560
413.00.82000.56350.00000.0000.	StW Admin Veh Equip	\$36,674	\$0	\$0
413.00.82000.56400.00000.0000.	StW Admin Comp Equip	\$626	\$492	\$500
		\$793,059	\$466,457	\$476,791
413.00.82300.51100.00000.0000.	StW Ops Salaries	\$266,728	\$351,629	\$334,358

**City of Alcoa
FY26 Budget
Stormwater Expenses**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
413.00.82300.51250.00000.0000.	StW Ops Standby Py	\$6,609	\$8,342	\$6,150
413.00.82300.51300.00000.0000.	StW Ops Overtime	\$10,488	\$18,587	\$10,250
413.00.82300.51400.00000.0000.	StW Ops FICA	\$21,321	\$28,392	\$27,374
413.00.82300.51500.00000.0000.	StW Ops TCRS Ret	\$66,955	\$59,207	\$55,069
413.00.82300.51600.00000.0000.	StW Ops Med Ins	\$74,750	\$100,410	\$102,720
413.00.82300.51620.00000.0000.	StW Ops Life AD&D	\$1,201	\$1,693	\$1,361
413.00.82300.51630.00000.0000.	StW Ops Dent Ins	\$5,721	\$6,658	\$6,444
413.00.82300.51700.00000.0000.	StW Ops Work Comp	\$15,268	\$15,593	\$17,977
413.00.82300.51850.00000.0000.	StW Ops Ret Med	\$17,520	\$10,000	\$11,520
413.00.82300.51900.00000.0000.	StW Ops Oth Pers	\$16,185	\$16,590	\$7,055
413.00.82300.52050.00000.0000.	StW Ops Drug Test	\$117	\$441	\$200
413.00.82300.52100.00000.0000.	StW Ops Prof Serv	\$0	\$12,506	\$14,500
413.00.82300.52330.00000.0000.	StW Ops Regu Fees	\$0	\$200	\$200
413.00.82300.52400.00000.0000.	StW Ops Advertising	\$0	\$0.00	\$300
413.00.82300.52500.00000.0000.	StW Ops Training	\$1,085	\$910	\$1,000
413.00.82300.52520.00000.0000.	StW Ops Impr Teams	\$278	\$1,080	\$500
413.00.82300.52700.00000.0000.	StW Ops Maint Contract	\$0	\$0.00	\$2,150
413.00.82300.52760.00000.0000.	StW Ops Radio Main	\$639	\$450	\$500
413.00.82300.52800.00000.0000.	StW Ops Uts & Tel	\$1,223	\$1,712	\$1,400
413.00.82300.52940.00000.0000.	StW Ops Landfill	\$2,203	\$0	\$500
413.00.82300.53120.00000.0000.	StW Ops Oth Suppl	\$873	\$746	\$800
413.00.82300.53200.00000.0000.	StW Ops Small Tool	\$1,886	\$1,753	\$3,000
413.00.82300.53300.00000.0000.	StW Ops Uniforms	\$2,429	\$2,996	\$3,000
413.00.82300.53400.00000.0000.	StW Ops Auto Parts	\$31,288	\$35,420	\$20,000
413.00.82300.53600.00000.0000.	StW Ops Gas Diesel	\$14,696	\$9,840	\$15,000
413.00.82300.53750.00000.0000.	StW Ops Safety Sup	\$1,013	\$1,052	\$900
413.00.82300.54200.00000.0000.	StW Ops Rep & Main	\$6,704	\$24,327	\$20,000
413.00.82300.54290.00000.0000.	StW Ops Emerg Resp	\$0	\$0	\$2,000
413.00.82300.54900.00000.0000.	StW Ops Inf Rehab	\$0	\$200,000	\$0
413.00.82300.55100.00000.0000.	StW Ops Insurance	\$2,954	\$3,095	\$2,990
413.00.82300.55110.00000.0000.	StW Ops Gm Cost R	\$82,663	\$61,890	\$78,320
413.00.82300.55400.00000.0000.	StW Ops Depr	\$61,960	\$180,000	\$230,000
413.00.82300.56300.00000.0000.	StW Ops Mach/Equip	\$126,434	\$0	\$60,000
413.00.82300.56350.00000.0000.	StW Ops Veh Equip	\$0	\$0	\$100,000
413.00.82300.56400.00000.0000.	StW Ops Comp Equip	\$0	\$500	\$1,000
		\$841,191	\$1,156,018	\$1,138,538

**City of Alcoa
FY26 Budget
Stormwater Expenses**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
413.00.82400.51100.00000.0000.	St Clean Salaries	\$57,304	\$63,650	\$66,748
413.00.82400.51250.00000.0000.	St Clean Standby Py	\$0	\$0	\$513
413.00.82400.51300.00000.0000.	St Clean Overtime	\$2,010	\$501	\$3,075
413.00.82400.51400.00000.0000.	St Clean FICA	\$4,400	\$4,811	\$5,495
413.00.82400.51500.00000.0000.	St Clean TCRS Ret	\$16,931	\$12,229	\$12,469
413.00.82400.51600.00000.0000.	St Clean Med Ins	\$15,600	\$18,000	\$19,200
413.00.82400.51620.00000.0000.	St Clean Life AD&D	\$239	\$247	\$264
413.00.82400.51630.00000.0000.	St Clean Dent Ins	\$389	\$389	\$1,205
413.00.82400.51700.00000.0000.	St Clean Work Comp	\$3,471	\$1,383	\$3,868
413.00.82400.51850.00000.0000.	St Clean Retiree Ins	\$4,646	\$0	\$0
413.00.82400.51900.00000.0000.	St Clean Oth Pers	\$2,878	\$1,500	\$1,500
413.00.82400.52520.00000.0000.	St Clean Impr Teams	\$42	\$50	\$100
413.00.82400.52700.00000.0000.	St Clean Maint Cont	\$551	\$500	\$0
413.00.82400.52940.00000.0000.	St Clean Landfill	\$15,249	\$26,002	\$20,000
413.00.82400.53120.00000.0000.	St Clean Oth Suppl	\$110	\$65	\$200
413.00.82400.53200.00000.0000.	St Clean Small Tool	\$70	\$100	\$200
413.00.82400.53300.00000.0000.	St Clean Uniforms	\$268	\$311	\$0
413.00.82400.53400.00000.0000.	St Clean Auto Parts	\$8,645	\$5,168	\$9,000
413.00.82400.53600.00000.0000.	St Clean Gas Diesel	\$10,074	\$10,691	\$10,000
413.00.82400.53750.00000.0000.	St Clean Safety Sup	\$50	\$50	\$100
413.00.82400.54200.00000.0000.	St Clean Rep & Main	\$107	\$0	\$0
413.00.82400.55100.00000.0000.	St Clean Insurance	\$1,110	\$789	\$1,120
413.00.82400.55400.00000.0000.	St Clean Depr	\$4,623	\$26,800	\$26,550
		\$148,766	\$173,237	\$181,607
413.00.82900.59340.00000.0000.	StW Utility Projects	\$0	\$0	\$150,000
413.00.00000.56999.00000.0000.	Capital Asset Contra Expense	(\$159,450)	(\$150,000)	(\$310,000)
	Total Expenses	\$1,623,566	\$1,645,712	\$1,636,936
				Estimated Beginning Fund Balance \$6,976,290
				Change in Fund Balance \$1,064
				Estimated Ending Fund Balance \$6,977,354

**City of Alcoa
FY26 Budget
Electric Expenses**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
415.00.00000.36100.00000.0000.	Interest On Investments	(\$147,413)	(\$112,985)	(\$90,000)
415.00.00000.37300.00000.0000.	Power Sales	(\$76,458,216)	(\$76,660,974)	(\$81,269,000)
415.00.00000.37321.00000.0000.	Forfeited Discount & Penalty	(\$435,519)	(\$438,688)	(\$440,000)
415.00.00000.37322.00000.0000.	Miscellaneous Revenues	(\$528,378)	(\$521,037)	(\$520,000)
415.00.00000.37323.00000.0000.	Rental Revenue	(\$1,058,510)	(\$1,100,000)	(\$1,250,000)
415.00.00000.37324.00000.0000.	Tree Trimming Revenues	\$0	(\$1,096,263)	(\$1,100,000)
415.00.00000.37325.00000.0000.	Aid In Construction	\$0	(\$1,000,000)	(\$2,000,000)
		(\$78,628,037)	(\$80,929,947)	(\$86,669,000)

**City of Alcoa
FY26 Budget
Electric Expenses**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
415.00.91000.51100.00000.0000.	Elec Admin Salaries	\$451,773	\$466,012	\$510,419
415.00.91000.51300.00000.0000.	Elec Admin Overtime	\$638	\$688	\$0
415.00.91000.51400.00000.0000.	Elec Admin FICA	\$34,114	\$35,002	\$40,292
415.00.91000.51500.00000.0000.	Elec Admin TCRS Ret	\$74,662	\$81,368	\$73,446
415.00.91000.51600.00000.0000.	Elec Admin Medical Insurance	\$74,315	\$92,001	\$92,736
415.00.91000.51620.00000.0000.	Elec Admin Life Ins/AD&D	\$1,378	\$1,364	\$1,680
415.00.91000.51630.00000.0000.	Elec Admin Dental Insurance	\$5,243	\$4,990	\$5,818
415.00.91000.51700.00000.0000.	Elec Admin Workmen Comp	\$442	\$392	\$4,140
415.00.91000.51850.00000.0000.	Elec Admin Retiree Ins	\$13,429	\$1,782	\$1,782
415.00.91000.51900.00000.0000.	Elec Admin Other Pers Services	\$20,355	\$13,528	\$16,269
415.00.91000.52050.00000.0000.	Elec Admin Drug Testing	\$0	\$0	\$50
415.00.91000.52100.00000.0000.	Elec Admin Prof. & Consulting	\$0	\$0	\$2,000
415.00.91000.52300.00000.0000.	Elec Admin Prof Licenses	\$36,501	\$62,230	\$63,000
415.00.91000.52400.00000.0000.	Elec Admin Advertising	\$551	\$378	\$500
415.00.91000.52410.00000.0000.	Elec Admin Legal Fees	\$51,006	\$30,059	\$53,000
415.00.91000.52500.00000.0000.	Elec Admin Training	\$3,498	\$8,401	\$11,400
415.00.91000.52510.00000.0000.	Elec Admin Business/PR	\$195	\$167	\$200
415.00.91000.52520.00000.0000.	Elec Admin Imp Teams	\$258	\$389	\$1,000
415.00.91000.52600.00000.0000.	Elec Admin Printing & Copying	\$50	\$45	\$0
415.00.91000.52700.00000.0000.	Elec Admin Maint Contract	\$4,301	\$4,081	\$3,000
415.00.91000.52800.00000.0000.	Elec Admin Utilities	\$5,861	\$17,478	\$4,000
415.00.91000.52900.00000.0000.	Elec Admin Other Contract Serv	\$22,000	\$22,943	\$22,000
415.00.91000.53100.00000.0000.	Elec Admin Office Supply	\$495	\$225	\$750
415.00.91000.53200.00000.0000.	Elec Admin Small Tools	\$0	\$0	\$50
415.00.91000.53300.00000.0000.	Elec Admin Uniforms & Clothing	\$534	\$450	\$350
415.00.91000.53400.00000.0000.	Elec Admin Auto Parts	\$13,834	\$18,728	\$5,000
415.00.91000.55100.00000.0000.	Elec Admin Insurance	\$65,836	\$70,173	\$71,000
415.00.91000.55110.00000.0000.	Elec Admin Cost Rec Genl Admin.	\$126,014	\$114,299	\$122,430
415.00.91000.55120.00000.0000.	Elec Admin Cost Rec Service Center	\$168,767	\$224,375	\$158,230
415.00.91000.55140.00000.0000.	Elec Admin Cost Rec Fleet Maint.	\$11,843	\$78,468	\$27,390
415.00.91000.55350.00000.0000.	Elec Admin Leased Equip	\$1,116	\$0	\$0
415.00.91000.56400.00000.0000.	Elec Admin Computer Equip	\$0	302	\$500
		\$1,189,011	\$1,350,319	\$1,292,432
415.00.92000.51100.00000.0000.	El Acct Salaries	\$955,908	\$1,165,922	\$1,070,147
415.00.92000.51250.00000.0000.	El Acct Standby	\$18,851	\$25,408	\$20,500
415.00.92000.51300.00000.0000.	El Acct Overtime	\$53,025	\$70,305	\$46,125
415.00.92000.51400.00000.0000.	El Acct FICA	\$77,597	\$94,623	\$89,362
415.00.92000.51500.00000.0000.	El Acct TCRS Ret	\$148,913	\$159,187	\$150,274
415.00.92000.51510.00000.0000.	El Acct Old City Pension Plan	\$44,013	\$76,198	\$417,540
415.00.92000.51550.00000.0000.	El Acct Ret Settlements	\$0	\$0	\$7,031
415.00.92000.51600.00000.0000.	El Acct Medical Insurance	\$247,738	\$342,649	\$336,768
415.00.92000.51620.00000.0000.	El Acct Life Ins/AD&D	\$4,131	\$4,651	\$4,400
415.00.92000.51630.00000.0000.	El Acct Dental Ins	\$16,492	\$17,544	\$21,128
415.00.92000.51700.00000.0000.	El Acct Workmen Comp	\$7,579	\$10,049	\$12,942
415.00.92000.51850.00000.0000.	El Acct Retiree Ins	\$61,065	\$15,493	\$15,493
415.00.92000.51900.00000.0000.	El Acct Other Pers Services	\$20,333	\$23,741	\$24,296
415.00.92000.52050.00000.0000.	El Acct Drug Testing	\$201	\$36	\$250
415.00.92000.52100.00000.0000.	El Acct Prof & Consulting	\$628	\$500	\$3,500

**City of Alcoa
FY26 Budget
Electric Expenses**

415.00.92000.52140.00000.0000.	El Acct CC Processing Fees	\$13,072	\$15,998	\$16,000
415.00.92000.52150.00000.0000.	El Acct Collection Fees	\$32,106	\$16,978	\$24,000
415.00.92000.52200.00000.0000.	El Acct Mailing	\$145,211	\$163,896	\$150,000
415.00.92000.52250.00000.0000.	El Acct Billing Fees	\$32,496	\$31,130	\$32,000
415.00.92000.52300.00000.0000.	El Acct Prof Memberships	\$1,202	\$2,429	\$1,200
415.00.92000.52350.00000.0000.	El Acct Acct & Auditing	\$10,185	\$12,600	\$12,300
415.00.92000.52400.00000.0000.	El Acct Advertising	\$109	\$0	\$100
415.00.92000.52500.00000.0000.	El Acct Training	\$1,066	\$10,059	\$2,500
415.00.92000.52520.00000.0000.	El Acct Imp Teams	\$565	\$500	\$600
415.00.92000.52600.00000.0000.	El Acct Printing & Copying	\$0	\$1,314	\$0
415.00.92000.52700.00000.0000.	El Acct Maint Contract	\$7,121	\$7,120	\$9,000
415.00.92000.52800.00000.0000.	El Acct Utilities	\$9,878	\$11,714	\$11,000
415.00.92000.53100.00000.0000.	El Acct Office Supply	\$8,421	\$8,726	\$10,000
415.00.92000.53200.00000.0000.	El Acct Small Tools	\$3,061	\$169	\$3,000
415.00.92000.53300.00000.0000.	El Acct Uniforms	\$3,309	\$5,114	\$5,000
415.00.92000.53400.00000.0000.	El Acct Auto Parts	\$27,638	\$20,672	\$45,000
415.00.92000.53750.00000.0000.	El Acct Safety Supplies	\$0	\$132	\$100
415.00.92000.55050.00000.0000.	El Acct Bad Debt Exp	\$0	\$120,000	\$150,000
415.00.92000.55110.00000.0000.	El Acct CR General Admin.	\$16,748	\$14,028	\$18,600
415.00.92000.55130.00000.0000.	El Acct Cost Recovery - IT	\$308,297	274,006	\$313,230
415.00.92000.55150.00000.0000.	El Acct Cash Over/Short	\$498	\$409	\$500
415.00.92000.56200.00000.0000.	El Acct Comm Equip	\$864	\$165	\$500
415.00.92000.56350.00000.0000.	El Acct Vehicle Equip	\$0	\$0	\$60,000
415.00.92000.56400.00000.0000.	El Acct Computer Equip	\$2,102	\$1,000	\$2,500
		\$2,280,421	\$2,724,465	\$3,086,886
415.00.93000.51100.00000.0000.	Main Ops Salaries	\$1,171,357	\$2,133,386	\$2,264,387
415.00.93000.51250.00000.0000.	Main Ops Standby	\$78,796	\$86,191	\$76,875
415.00.93000.51300.00000.0000.	Main Ops Overtime	\$309,345	\$386,901	\$358,750
415.00.93000.51400.00000.0000.	Main Ops FICA	\$122,130	\$195,486	\$208,880
415.00.93000.51500.00000.0000.	Main Ops TCRS Ret	\$184,410	\$325,768	\$297,217
415.00.93000.51510.00000.0000.	Main Ops Old City Pension Plan	\$163,355	\$164,461	\$0
415.00.93000.51550.00000.0000.	Main Ops Ret Settlements	\$26,249	\$42,800	\$0
415.00.93000.51600.00000.0000.	Main Ops Medical Ins	\$400,201	\$501,029	\$497,664
415.00.93000.51620.00000.0000.	Main Ops Life Ins/AD&D	\$7,699	\$8,005	\$8,123
415.00.93000.51630.00000.0000.	Main Ops Dental Insurance	\$26,681	\$27,338	\$31,222
415.00.93000.51700.00000.0000.	Main Ops Workmen Comp	\$62,639	\$57,252	\$63,003
415.00.93000.51850.00000.0000.	Main Ops Retiree Ins	\$63,701	\$48,420	\$48,420
415.00.93000.51900.00000.0000.	Main Ops Other Pers Services	\$31,875	\$26,899	\$30,450
415.00.93000.52050.00000.0000.	Main Ops Drug Testing	\$599	\$739	\$750
415.00.93000.52100.00000.0000.	Main Ops Prof & Consulting	\$50	\$0	\$0
415.00.93000.52330.00000.0000.	Main Ops Regulatory Fees	\$33,709	\$31,775	\$28,000
415.00.93000.52400.00000.0000.	Main Ops Advertising	\$0	\$0	\$200
415.00.93000.52500.00000.0000.	Main Ops Training	\$40,336	\$34,031	\$48,600
415.00.93000.52520.00000.0000.	Main Ops ImpTeams	\$2,890	\$1,046	\$3,000
415.00.93000.52540.00000.0000.	Main Ops Emergency Meals	\$237	\$12,896	\$1,000
415.00.93000.52550.00000.0000.	Main Ops Substation R&M	\$2,972	\$3,698	\$100,000
415.00.93000.52700.00000.0000.	Main Ops Maint Contract	\$150,407	\$18,888	\$240,000
415.00.93000.52760.00000.0000.	Main Ops Radio Sys. Contract	\$0	\$0	\$6,000
415.00.93000.52800.00000.0000.	Main Ops Utilities	\$9,502	\$9,349	\$11,000
415.00.93000.52900.00000.0000.	Main Ops Other Contract Service	\$395	\$2,970	\$0
415.00.93000.53100.00000.0000.	Main Ops Office Supply	\$3,289	\$6,236	\$3,000

**City of Alcoa
FY26 Budget
Electric Expenses**

415.00.93000.53200.00000.0000.	Main Ops Small Tools	\$39,599	\$55,713	\$40,000
415.00.93000.53300.00000.0000.	Main Ops Uniforms & Clothing	\$40,131	\$38,976	\$48,000
415.00.93000.53400.00000.0000.	Main Ops Auto Parts	\$261,208	\$464,749	\$440,000
415.00.93000.53750.00000.0000.	Main Ops Safety Supplies	\$10,777	\$7,061	\$18,000
415.00.93000.54200.00000.0000.	Main Ops Oil Testing	\$71,414	\$54,029	\$40,000
415.00.93000.54210.00000.0000.	Main Ops Training Fac	\$0	\$1,417	\$0
415.00.93000.54290.00000.0000.	Main Ops Emergency Response	\$6,584	\$6,649	\$0
415.00.93000.54900.00000.0000.	Main Ops System Improvements	\$210,268	\$673,971	\$622,000
415.00.93000.55100.00000.0000.	Main Ops Insurance	\$168,461	192,955	\$165,000
415.00.93000.56100.00000.0000.	Main Ops Office Equip & Furnishings	\$0	\$12,541	\$500
415.00.93000.56200.00000.0000.	Main Ops Communication Equip	\$0	\$4,611	\$35,000
415.00.93000.56300.00000.0000.	Main Ops Machinery & Equip	\$0	\$214,142	\$55,000
415.00.93000.56340.00000.0000.	Main Ops Fiber Network Extensions	\$6,781	\$0	\$0
415.00.93000.56400.00000.0000.	Main Ops Computer Equip	\$0	\$137	\$5,000
		\$3,708,047	\$5,852,515	\$5,795,041
415.00.94000.51100.00000.0000.	Eng Des Salaries	\$667,830	\$1,033,159	\$1,036,322
415.00.94000.51250.00000.0000.	Eng Des Standby Pay	\$24,877	\$35,470	\$25,625
415.00.94000.51300.00000.0000.	Eng Des Overtime	\$50,856	\$77,161	\$51,250
415.00.94000.51400.00000.0000.	Eng Des FICA	\$60,066	\$85,934	\$86,521
415.00.94000.51500.00000.0000.	Eng Des TCRS Ret	\$130,066	\$145,419	\$170,077
415.00.94000.51600.00000.0000.	Eng Des Medical Insurance	\$164,355	\$222,354	\$211,200
415.00.94000.51620.00000.0000.	Eng Des Life Ins/AD&D	\$3,378	\$3,908	\$3,636
415.00.94000.51630.00000.0000.	Eng Des Dental Insurance	\$12,548	\$13,431	\$13,250
415.00.94000.51700.00000.0000.	Eng Des Workmen Comp	\$18,389	\$16,075	\$25,100
415.00.94000.51900.00000.0000.	Eng Des Other Pers Services	\$9,260	\$14,651	\$17,800
415.00.94000.52050.00000.0000.	Eng Des Drug Testing	\$256	\$94	\$100
415.00.94000.52100.00000.0000.	Eng Des Prof & Consulting	\$54,871	\$50,756	\$140,000
415.00.94000.52110.00000.0000.	Eng Des Wellness Program	\$0	\$0	\$200
415.00.94000.52200.00000.0000.	Eng Des Mailing	\$0	\$0	\$100
415.00.94000.52300.00000.0000.	Eng Des Prof Memberships	\$990	\$2,949	\$700
415.00.94000.52330.00000.0000.	Eng Des Regulatory Fees	\$0	\$0	\$1,250
415.00.94000.52400.00000.0000.	Eng Des Advertising	\$286	\$250	\$500
415.00.94000.52500.00000.0000.	Eng Des Training	\$13,952	\$8,013	\$22,500
415.00.94000.52520.00000.0000.	Eng Des Imp Teams	\$1,024	\$685	\$500
415.00.94000.52540.00000.0000.	Eng Des Emergency Meals	\$25	\$0	\$300
415.00.94000.52580.00000.0000.	Eng Des GIS	\$60,171	\$58,367	\$78,150
415.00.94000.52590.00000.0000.	Eng Des MACNET	\$17,000	\$17,000	\$17,000
415.00.94000.52650.00000.0000.	Eng Des Software Maint Fees	\$9,396	\$4,951	\$30,000
415.00.94000.52700.00000.0000.	Eng Des Maint Contract	\$2,631	\$1,414	\$640
415.00.94000.52800.00000.0000.	Eng Des Utilities	\$6,546	\$10,073	\$10,500
415.00.94000.52900.00000.0000.	Eng Des Other Contract Service	\$11,025	\$0	\$0
415.00.94000.53100.00000.0000.	Eng Des Office Supply	\$2,623	\$2,255	\$3,000
415.00.94000.53200.00000.0000.	Eng Des Small Tools	\$2,507	5,212	\$4,000
415.00.94000.53300.00000.0000.	Eng Des Uniforms & Clothing	\$2,277	\$5,541	\$8,000
415.00.94000.53400.00000.0000.	Eng Des Auto Parts	\$39,654	\$61,098	\$45,000
415.00.94000.53750.00000.0000.	Eng Des Safety Supplies	\$0	\$72	\$0
415.00.94000.54200.00000.0000.	Eng Des Repair & Maint	\$337	\$0	\$0
415.00.94000.56100.00000.0000.	Eng Des Office Equip & Furnishings	\$2,286	\$366	\$1,000
415.00.94000.56300.00000.0000.	Eng Des Machinery & Equip	\$0	\$45,849	\$48,000
415.00.94000.56400.00000.0000.	Eng Des Computer Equip	\$180	\$149	\$10,000
415.00.94000.56910.00000.0000.	Engi Des Rd Impr	\$0	\$9,939	\$0
		\$1,369,658	\$1,932,595	\$2,062,221

**City of Alcoa
FY26 Budget
Electric Expenses**

415.00.95000.51100.00000.0000.	Purch Salaries	\$78,977	\$98,992	\$87,960
415.00.95000.51300.00000.0000.	Purch Overtime	\$2,734	\$289	\$0
415.00.95000.51400.00000.0000.	Purch FICA	\$6,001	\$7,446	\$6,866
415.00.95000.51500.00000.0000.	Purch TCRS Retirement	\$15,736	\$15,321	\$15,224
415.00.95000.51600.00000.0000.	Purch Medical Insurance	\$21,956	\$27,826	\$26,496
415.00.95000.51620.00000.0000.	Purch Life Insu/AD&D	\$351	\$374	\$355
415.00.95000.51630.00000.0000.	Purch Dental Insurance	\$1,515	\$1,516	\$1,662
415.00.95000.51700.00000.0000.	Purch Workmen Comp	\$1,899	\$2,212	\$687
415.00.95000.51900.00000.0000.	Purch Other Pers Services	\$1,470	\$1,455	\$1,790
415.00.95000.52050.00000.0000.	Purch Drug Testing	\$24	\$0	\$50
415.00.95000.52500.00000.0000.	Purch Training	\$0	\$0	\$2,500
415.00.95000.52700.00000.0000.	Purch Maint Contract	\$1,048	\$396	\$500
415.00.95000.52800.00000.0000.	Purch Utilities	\$748	\$873	\$600
415.00.95000.53100.00000.0000.	Purch Office Supply	\$112	\$34	\$500
415.00.95000.53200.00000.0000.	Purch Small Tools	\$366	\$128	\$3,000
415.00.95000.53300.00000.0000.	Purch Uniforms	\$134	\$200	\$400
415.00.95000.53400.00000.0000.	Purch Auto Parts	\$927	\$3,969	\$1,500
415.00.95000.53900.00000.0000.	Purch Other Supplies	\$0	\$0	\$400
415.00.95000.54200.00000.0000.	Purch Repair & Main	\$0	187	\$0
415.00.95000.56400.00000.0000.	Purch Computer Equip	\$323	\$0	\$1,000
415.00.95000.56410.00000.0000.	Purch Meters	\$699,180	\$815,974	\$772,550
415.00.95000.56420.00000.0000.	Purch Transformers	\$1,864,351	\$698,500	\$700,000
415.00.95000.56500.00000.0000.	Purch Buildings & Imp	\$22,863	\$18,476	\$50,000
415.00.95000.56510.00000.0000.	Purch Poles/Guys/Hardware	\$301,922	\$806,900	\$500,000
415.00.95000.56520.00000.0000.	Purch Overhead Lines	\$196,909	\$344,320	\$300,000
415.00.95000.56530.00000.0000.	Purch Underground Lines	\$561,484	\$1,355,762	\$600,000
415.00.95000.56550.00000.0000.	Purch Lighting	\$97,848	\$146,165	\$250,000
415.00.95000.59340.00000.0000.	Purch Utility Projects	\$549	\$0	\$0
		\$3,879,428	\$4,347,318	\$3,324,040
415.00.96000.51100.00000.0000.	Util Serv Salaries	\$345,075	\$450,858	\$473,929
415.00.96000.51250.00000.0000.	Util Serv Standby	\$15,387	\$17,517	\$20,500
415.00.96000.51300.00000.0000.	Util Serv Overtime	\$76,234	\$78,012	\$92,250
415.00.96000.51400.00000.0000.	Util Serv FICA	\$33,088	\$40,979	\$45,576
415.00.96000.51500.00000.0000.	Util Serv TCRS Ret	\$61,729	\$67,005	\$62,351
415.00.96000.51510.00000.0000.	Util Serv Old City Pension Plan	\$4,225	\$22,859	\$0
415.00.96000.51600.00000.0000.	Util Serv Medical Ins	\$91,619	\$148,077	\$148,800
415.00.96000.51620.00000.0000.	Util Serv Life Ins/AD&D	\$1,528	\$2,008	\$1,941
415.00.96000.51630.00000.0000.	Util Serv Dental Insurance	\$5,123	\$6,103	\$9,335
415.00.96000.51700.00000.0000.	Util Serv Workmen Comp	\$4,526	\$7,579	\$10,668
415.00.96000.51850.00000.0000.	Util Serv Retiree Ins	\$24,243	\$12,060	\$12,060
415.00.96000.51900.00000.0000.	Util Serv Other Pers Services	\$6,056	\$8,145	\$9,083
415.00.96000.52050.00000.0000.	Util Serv Drug Testing	\$93	\$94	\$100
415.00.96000.52100.00000.0000.	Util Serv Prof & Consulting	\$38	\$0	\$0
415.00.96000.52300.00000.0000.	Util Serv Prof Memberships	\$556	\$0	\$1,000
415.00.96000.52500.00000.0000.	Util Serv Training	\$14,875	\$17,315	\$38,500
415.00.96000.52520.00000.0000.	Util Serv Imp Teams	\$1,132	\$484	\$500
415.00.96000.52540.00000.0000.	Util Serv Emergency Meals	\$63	\$55	\$150
415.00.96000.52600.00000.0000.	Util Serv Printing & Copying	\$956	\$0	\$600
415.00.96000.52650.00000.0000.	Util Serv Software Maint Fees	\$363,059	\$649,429	\$125,500

**City of Alcoa
FY26 Budget
Electric Expenses**

415.00.96000.52700.00000.0000.	Util Serv Maint Contract	\$25,792	\$18,573	\$12,000
415.00.96000.52800.00000.0000.	Util Serv Utilities	\$13,741	\$18,005	\$17,000
415.00.96000.52900.00000.0000.	Util Serv Other Contract Service	\$2,675,150	\$1,837,857	\$3,400,000
415.00.96000.53100.00000.0000.	Util Serv Office Supply	\$624	\$484	\$1,000
415.00.96000.53200.00000.0000.	Util Serv Small Tools	\$1,881	341	\$1,700
415.00.96000.53300.00000.0000.	Util Serv Uniforms	\$3,697	\$3,613	\$5,000
415.00.96000.53400.00000.0000.	Util Serv Auto Parts	\$18,439	\$17,096	\$12,000
415.00.96000.53750.00000.0000.	Util Serv Safety Supplies	\$588	\$0	\$500
415.00.96000.54200.00000.0000.	Util Serv Repair & Maint	\$799	\$0	\$1,000
415.00.96000.56100.00000.0000.	Util Serv Office Equip & Furnishings	\$15,884	\$1,309	\$250
415.00.96000.56300.00000.0000.	Util Serv Machinery & Equip	\$800	\$0	\$51,500
415.00.96000.56400.00000.0000.	Util Serv Computer Equip	\$1,691	\$24,403	\$5,000
415.00.96000.56500.00000.0000.	Util Serv Buildings & Imp	\$0	\$0	\$5,000
		\$3,808,691	\$3,450,258	\$4,564,793
415.00.97000.51500.00000.0000.	Marketing TCRS Ret	\$2,830	\$0	\$0
415.00.97000.52330.00000.0000.	Marketing Regulatory Fees	\$420	\$540	\$1,000
415.00.97000.52400.00000.0000.	Marketing Advertising	\$4,500	\$4,500	\$5,250
415.00.97000.52480.00000.0000.	Marketing Marketing	\$0	\$0	\$5,000
415.00.97000.52700.00000.0000.	Marketing Maint. Contracts	\$0	\$1,297	\$0
415.00.97000.52900.00000.0000.	Marketing Other Contract Svc	\$41,663	\$46,815	\$48,000
415.00.97000.53100.00000.0000.	Marketing Office Supply	\$52	\$0	\$150
		\$49,465	\$53,152	\$59,400
415.00.98000.52910.00000.0000.	Purchased Power	\$58,322,259	\$58,856,491	\$60,990,000
415.00.98000.55010.00000.0000.	Debt Interest & Fees	\$858,099	481,497	\$483,820
415.00.98000.55011.00000.0000.	Amortization of Bond Premiums	\$26,387	\$0	\$26,500
415.00.98000.55400.00000.0000.	Depreciation	\$3,528,968	3,614,574	\$3,634,830
415.00.98000.55920.00000.0000.	Payments in Lieu of Taxes	\$1,518,044	1,585,162	\$1,555,580
		\$64,253,758	\$64,537,724	\$66,690,730
415.00.99000.59340.00000.0000.	Electric Utility Projects	\$0	677,866	\$1,000,000
		\$0	\$677,866	\$1,000,000
415.00.99900.56999.00000.0000.	Capital Asset Contra Expense	(\$2,994,612)	(4,481,435)	(\$1,213,000)
		(\$2,994,612)	(\$4,481,435)	(\$1,213,000)
	Total Expenses	\$77,543,865	\$80,444,777	\$86,662,543
	Estimated Beginning Fund Balance		\$45,167,310	
	Change in Fund Balance		\$6,457	
	Estimated Ending Fund Balance		\$45,173,767	

**City of Alcoa
FY26 Budget
Landfill Revenues**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
418.00.00000.32991.00000.0000.	Private Hauler Permit Fees	(\$3,220)	(\$3,500)	(\$3,500)
418.00.00000.34401.00000.0000.	Tipping Fees-Permit Haulers	(\$3,412,265)	(\$3,862,203)	(\$4,171,100)
418.00.00000.34402.00000.0000.	Tipping Fees City of Maryville	(\$1,540,689)	(\$1,624,174)	(\$1,737,800)
418.00.00000.34404.00000.0000.	Tipping Fees City of Alcoa	(\$662,028)	(\$687,947)	(\$736,100)
418.00.00000.34405.00000.0000.	Tipping Fees-Credit Card Cust	(\$1,946,051)	(\$1,683,991)	(\$1,801,800)
418.00.00000.34406.00000.0000.	Tipping Fees-Cash Customers	(\$619,960)	(\$571,563)	(\$611,500)
418.00.00000.34421.00000.0000.	Waste Tire Reimbursement	(\$154,537)	(\$159,530)	(\$160,000)
418.00.00000.34454.00000.0000.	Sale Of Property & Equip.	(\$50,081)	(\$100,000)	(\$50,000)
418.00.00000.34499.00000.0000.	Misc Revenues	(\$3,510)	(\$3,450)	(\$3,000)
418.00.00000.36100.00000.0000.	Interest On Investments	(\$535,194)	(\$770,568)	(\$650,000)
418.00.00000.36190.00000.0000.	Investment Gain/Loss	(\$78,194)	(\$36,675)	(\$30,000)
418.00.00000.36350.00000.0000.	Insurance Refunds	(\$138)	(\$5,074)	(\$1,000)
	Total Revenues	(\$9,005,868)	(\$9,508,676)	(\$9,955,800)

**City of Alcoa
FY26 Budget
Landfill Expenses**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
418.00.45400.51100.00000.0000.	LF Superv Salaries	\$151,518	\$157,315	\$169,104
418.00.45400.51300.00000.0000.	LF Superv Overtime	\$352	\$163	\$0
418.00.45400.51400.00000.0000.	LF Superv FICA	\$12,003	\$11,587	\$13,491
418.00.45400.51500.00000.0000.	LF Superv TCRS Ret	\$41,000	\$27,802	\$27,280
418.00.45400.51510.00000.0000.	LF Superv Cty Pens	\$15,785	\$48,207	\$47,240
418.00.45400.51550.00000.0000.	LF Superv Ret Settl	\$1,928	\$1,527	\$0
418.00.45400.51600.00000.0000.	LF Superv Med Ins	\$25,451	\$31,485	\$33,408
418.00.45400.51620.00000.0000.	LF Superv Life AD&D	\$507	\$507	\$588
418.00.45400.51630.00000.0000.	LF Superv Dent Ins	\$1,872	\$1,801	\$2,096
418.00.45400.51700.00000.0000.	LF Superv Work Comp	\$3,670	\$4,566	\$1,245
418.00.45400.51850.00000.0000.	LF Superv Ret Med	\$4,012	\$1,233	\$1,355
418.00.45400.51900.00000.0000.	LF Superv Oth Pers	\$8,406	\$6,828	\$7,248
418.00.45400.52050.00000.0000.	LF Superv Drug Test	\$546	\$671	\$500
418.00.45400.52100.00000.0000.	LF Superv Prof Serv	\$385	\$562	\$6,000
418.00.45400.52140.00000.0000.	LF Superv CC Process	\$50,351	\$44,347	\$50,000
418.00.45400.52200.00000.0000.	LF Superv Mailing	\$2,056	\$2,424	\$2,000
418.00.45400.52300.00000.0000.	LF Superv Memb Lic	\$800	\$2,002	\$800
418.00.45400.52330.00000.0000.	LF Superv Regu Fees	\$19,808	\$19,690	\$20,690
418.00.45400.52350.00000.0000.	LF Superv Acc/Aud	\$4,850	\$8,500	\$6,500
418.00.45400.52400.00000.0000.	LF Superv Advertsng	\$63	\$122	\$1,000
418.00.45400.52410.00000.0000.	LF Superv Legal Fees	\$14,282	\$14,702	\$14,900
418.00.45400.52500.00000.0000.	LF Superv Training	\$6,815	\$6,163	\$11,200
418.00.45400.52510.00000.0000.	LF Superv Bus Pub Re	\$0	\$0	\$100
418.00.45400.52520.00000.0000.	LF Superv Impr Teams	\$577	\$655	\$1,850
418.00.45400.52700.00000.0000.	LF Superv Maint Cont	\$4,992	\$4,279	\$3,080
418.00.45400.52760.00000.0000.	LF Superv Radio Main	\$322	\$161	\$600
418.00.45400.52800.00000.0000.	LF Superv Uts & Tel	\$58,076	\$58,246	\$100,000
418.00.45400.52900.00000.0000.	LF Superv Oth Cont S	\$6,561	\$5,456	\$6,000
418.00.45400.53100.00000.0000.	LF Superv Off Supply	\$1,014	\$1,205	\$1,800
418.00.45400.53120.00000.0000.	LF Superv Oth Suppl	\$4,786	\$4,183	\$3,500
418.00.45400.53200.00000.0000.	LF Superv Small Tool	\$218	\$674	\$250
418.00.45400.53300.00000.0000.	LF Superv Uniforms	\$7,828	\$8,941	\$8,000
418.00.45400.53400.00000.0000.	LF Superv Auto Parts	\$678	\$100	\$0
418.00.45400.53700.00000.0000.	LF Superv Constr Mat	\$2,372	\$500	\$1,000
418.00.45400.53750.00000.0000.	LF Superv Safety Sup	\$1,366	\$2,410	\$1,800
418.00.45400.54200.00000.0000.	LF Superv Rep & Main	\$0	\$4,100	\$1,000
418.00.45400.55100.00000.0000.	LF Superv Insurance	\$6,972	\$7,795	\$7,070
418.00.45400.55110.00000.0000.	LF Superv Gm Cost R	\$7,754	\$9,983	\$7,330
418.00.45400.55130.00000.0000.	LF Superv IT Cost R	\$80,669	\$108,721	\$104,310
418.00.45400.55150.00000.0000.	LF Superv Cash Over/Short	\$5	\$5	\$0
418.00.45400.55350.00000.0000.	LF Superv Eq Leases	\$347	\$0	\$600
418.00.45400.56100.00000.0000.	LF Superv Office Equip	\$0	\$0	\$500
418.00.45400.56200.00000.0000.	LF Superv Comm Equip	\$875	\$1,816	\$21,500
418.00.45400.56400.00000.0000.	LF Superv Comp Equip	\$160	\$485	\$0
418.00.45400.56500.00000.0000.	LF Superv Buildings	\$1,232	\$313	\$2,500
		\$553,265	\$612,230	\$689,435

**City of Alcoa
FY26 Budget
Landfill Expenses**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
418.00.45410.51100.00000.0000.	LF Ops Salaries	\$352,440	\$391,066	\$467,042
418.00.45410.51300.00000.0000.	LF Ops Overtime	\$53,481	\$114,349	\$25,625
418.00.45410.51400.00000.0000.	LF Ops FICA	\$30,422	\$37,437	\$38,212
418.00.45410.51500.00000.0000.	LF Ops TCRS Ret	\$87,310	\$72,137	\$67,264
418.00.45410.51600.00000.0000.	LF Ops Med Ins	\$100,100	\$131,200	\$153,600
418.00.45410.51620.00000.0000.	LF Ops Life AD&D	\$1,483	\$1,669	\$1,952
418.00.45410.51630.00000.0000.	LF Ops Dent Ins	\$6,745	\$7,806	\$9,636
418.00.45410.51700.00000.0000.	LF Ops Work Comp	\$14,318	\$14,527	\$18,569
418.00.45410.51850.00000.0000.	LF Ops Ret Med	\$17,126	\$7,200	\$7,920
418.00.45410.51900.00000.0000.	LF Ops Oth Pers	\$11,186	\$11,543	\$6,850
418.00.45410.52800.00000.0000.	LF Ops Uts & Tel	\$1,165	\$450	\$300
418.00.45410.52930.00000.0000.	LF Ops Recycling	\$94,350	\$84,386	\$100,000
418.00.45410.53210.00000.0000.	LF Ops Eros Contr	\$6,490	\$4,597	\$15,000
418.00.45410.53400.00000.0000.	LF Ops Auto Parts	\$0	\$250	\$0
418.00.45410.53600.00000.0000.	LF Ops Gas Diesel	\$204,850	\$176,485	\$220,000
418.00.45410.53700.00000.0000.	LF Ops Constr Mat	\$144,142	\$142,861	\$165,000
418.00.45410.55100.00000.0000.	LF Ops Insurance	\$250	\$176	\$250
418.00.45410.56300.00000.0000.	LF Ops Machinery & Equip	\$94,120	\$0	\$0
		\$1,219,978	\$1,198,138	\$1,297,220

**City of Alcoa
FY26 Budget
Landfill Expenses**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
418.00.45420.51100.00000.0000.	Scales Salaries	\$169,295	\$180,430	\$189,668
418.00.45420.51300.00000.0000.	Scales Overtime	\$31,127	\$28,373	\$20,500
418.00.45420.51400.00000.0000.	Scales FICA	\$14,917	\$16,052	\$16,300
418.00.45420.51500.00000.0000.	Scales TCRS Ret	\$47,702	\$31,786	\$29,596
418.00.45420.51550.00000.0000.	Scales Ret Settlements	\$0	\$0	\$0
418.00.45420.51600.00000.0000.	Scales Med Ins	\$62,400	\$70,700	\$76,800
418.00.45420.51620.00000.0000.	Scales Life AD&D	\$820	\$808	\$873
418.00.45420.51630.00000.0000.	Scales Dent Ins	\$4,818	\$4,530	\$4,818
418.00.45420.51700.00000.0000.	Scales Work Comp	\$6,890	\$7,559	\$7,395
418.00.45420.51850.00000.0000.	Scales Ret Med	\$19,842	\$13,500	\$10,800
418.00.45420.51900.00000.0000.	Scales Oth Pers	\$5,159	\$2,650	\$2,900
418.00.45420.52330.00000.0000.	Scales Regu Fees	\$0	\$0	\$400
418.00.45420.52600.00000.0000.	Scales Printing	\$5,095	\$3,782	\$6,000
418.00.45420.52650.00000.0000.	Scales Soft Maint	\$3,150	\$2,415	\$2,500
418.00.45420.52700.00000.0000.	Scales Maint Cont	\$3,203	\$4,847	\$4,600
418.00.45420.52800.00000.0000.	Scales Uts & Tel	\$5,486	\$4,468	\$5,000
418.00.45420.52900.00000.0000.	Scales Oth Cont S	\$1,760	\$1,000	\$2,000
418.00.45420.53100.00000.0000.	Scales Off Supply	\$3,042	\$282	\$3,500
418.00.45420.54200.00000.0000.	Scales Rep & Main	\$618	\$600	\$1,000
418.00.45420.55100.00000.0000.	Scales Insurance	\$75	\$70	\$100
418.00.45420.56100.00000.0000.	Scales Off Equip	\$0	\$0	\$500
418.00.45420.56300.00000.0000.	Scales Mach/Equip	\$120	\$0	\$0
418.00.45420.56400.00000.0000.	Scales Comp Equip	\$724	\$3,339	\$3,600
418.00.45420.56500.00000.0000.	Scales Buildings	\$957	\$500	\$1,000
		\$387,200	\$377,690	\$389,850

**City of Alcoa
FY26 Budget
Landfill Expenses**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
418.00.45430.51100.00000.0000.	Fac Maint Salaries	\$184,701	\$150,230	\$196,500
418.00.45430.51300.00000.0000.	Fac Maint Overtime	\$38,350	\$64,207	\$10,250
418.00.45430.51400.00000.0000.	Fac Maint FICA	\$16,982	\$17,040	\$15,985
418.00.45430.51500.00000.0000.	Fac Maint TCRS Ret	\$65,683	\$29,968	\$25,940
418.00.45430.51550.00000.0000.	Fac Maint Ret Settl	(\$12,187)	\$42,234	\$0
418.00.45430.51600.00000.0000.	Fac Maint Med Ins	\$70,199	\$39,700	\$76,800
418.00.45430.51620.00000.0000.	Fac Maint Life AD&D	\$803	\$629	\$885
418.00.45430.51630.00000.0000.	Fac Maint Dent Ins	\$3,814	\$2,108	\$4,818
418.00.45430.51700.00000.0000.	Fac Maint Work Comp	\$8,098	\$7,193	\$7,741
418.00.45430.51850.00000.0000.	Fac Maint Ret Med	(\$16,441)	\$1,800	\$0
418.00.45430.51900.00000.0000.	Fac Maint Oth Pers	\$25,449	\$3,000	\$2,200
418.00.45430.52550.00000.0000.	Fac Maint R&M Build	\$201	\$0	\$0
418.00.45430.52800.00000.0000.	Fac Maint Uts & Tel	\$4,629	\$4,953	\$4,000
418.00.45430.53200.00000.0000.	Fac Maint Small Tool	\$875	\$1,495	\$1,000
418.00.45430.53210.00000.0000.	Fac Maint Eros Contr	\$4,643	\$3,000	\$13,000
418.00.45430.54200.00000.0000.	Fac Maint Rep & Main	\$0	\$0	\$1,000
418.00.45430.55100.00000.0000.	Fac Maint Insurance	\$402	\$310	\$440
418.00.45430.55400.00000.0000.	Fac Maint Depr	\$454,912	\$478,000	\$450,000
418.00.45430.57015.00000.0000.	Fac Maint Trans Res	\$570,375	\$596,500	\$596,500
		\$1,421,487	\$1,442,367	\$1,407,059

**City of Alcoa
FY26 Budget
Landfill Expenses**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
418.00.45440.51100.00000.0000.	Equip Maint Salaries	\$73,464	\$78,695	\$77,841
418.00.45440.51300.00000.0000.	Equip Maint Overtime	\$20,599	\$12,626	\$15,375
418.00.45440.51400.00000.0000.	Equip Maint FICA	\$7,069	\$6,440	\$7,215
418.00.45440.51500.00000.0000.	Equip Maint TCRS Ret	\$24,765	\$26,104	\$14,505
418.00.45440.51600.00000.0000.	Equip Maint Med Ins	\$16,380	\$20,494	\$19,200
418.00.45440.51620.00000.0000.	Equip Maint Life AD&D	\$321	\$390	\$291
418.00.45440.51630.00000.0000.	Equip Maint Dent Ins	\$1,265	\$1,265	\$1,205
418.00.45440.51700.00000.0000.	Equip Maint Work Comp	\$1,847	\$2,767	\$2,332
418.00.45440.51900.00000.0000.	Equip Maint Oth Pers	\$895	\$987	\$1,100
418.00.45440.52050.00000.0000.	Equip Maint Drug Test	\$45	\$0	\$0
418.00.45440.52700.00000.0000.	Equip Maint Maint Cont	\$550,192	\$758,733	\$760,700
418.00.45440.52800.00000.0000.	Equip Maint Uts & Tel	\$6,888	\$10,758	\$5,000
418.00.45440.52900.00000.0000.	Equip Maint Oth Cont S	\$1,276	\$1,521	\$2,500
418.00.45440.53120.00000.0000.	Equip Maint Oth Suppl	\$25,393	\$13,476	\$15,000
418.00.45440.53200.00000.0000.	Equip Maint Small Tool	\$2,292	\$721	\$1,500
418.00.45440.53300.00000.0000.	Equip Maint Uniforms	\$717	\$948	\$500
418.00.45440.53400.00000.0000.	Equip Maint Auto Parts	\$150,887	\$85,316	\$90,000
418.00.45440.53700.00000.0000.	Equip Maint Constr Mat	\$50	\$879	\$1,000
418.00.45440.55100.00000.0000.	Equip Maint Insurance	\$9,789	\$12,490	\$9,930
418.00.45440.55350.00000.0000.	Equip Maint Leased Equip	\$0	\$0	\$0
418.00.45440.56300.00000.0000.	Equip Maint Mach/Equip	\$0	\$1,779,600	\$1,305,110
418.00.45440.56350.00000.0000.	Equip Maint Veh Equip	\$237,021	\$0.00	\$322,780
		\$1,131,155	\$2,814,208	\$2,653,084

**City of Alcoa
FY26 Budget
Landfill Expenses**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
418.00.45450.51100.00000.0000.	SWA Salaries	\$49,237	\$53,282	\$54,994
418.00.45450.51400.00000.0000.	SWA FICA	\$3,826	\$4,097	\$4,391
418.00.45450.51500.00000.0000.	SWA TCRS Ret	\$14,980	\$10,029	\$10,505
418.00.45450.51600.00000.0000.	SWA Med Ins	\$18,199	\$9,000	\$9,600
418.00.45450.51620.00000.0000.	SWA Life AD&D	\$172	\$178	\$184
418.00.45450.51630.00000.0000.	SWA Dent Ins	\$602	\$602	\$602
418.00.45450.51700.00000.0000.	SWA Work Comp	\$1,929	\$1,669	\$429
418.00.45450.51850.00000.0000.	SWA Retiree Ins	(\$8,220)	\$0	\$0
418.00.45450.51900.00000.0000.	SWA Oth Pers	\$545	\$2,400	\$2,400
418.00.45450.52090.00000.0000.	SWA Pub Educ	\$46,500	\$46,500	\$47,900
418.00.45450.52500.00000.0000.	SWA Training	\$1,802	\$3,580	\$3,800
418.00.45450.52800.00000.0000.	SWA Uts & Tel	\$150	\$150	\$150
418.00.45450.55100.00000.0000.	SWA Insurance	\$184	\$70	\$100
		\$129,906	\$131,558	\$135,055

**City of Alcoa
FY26 Budget
Landfill Expenses**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
418.00.45460.51100.00000.0000.	Env Compl Salaries	\$71,231	\$77,079	\$80,951
418.00.45460.51300.00000.0000.	Env Compl Overtime	\$1,381	\$16,539	\$0
418.00.45460.51400.00000.0000.	Env Compl FICA	\$5,493	\$7,178	\$6,307
418.00.45460.51500.00000.0000.	Env Compl TCRS Ret	\$21,378	\$26,922	\$15,141
418.00.45460.51600.00000.0000.	Env Compl Med Ins	\$15,600	\$18,000	\$19,200
418.00.45460.51620.00000.0000.	Env Compl Life AD&D	\$308	\$380	\$299
418.00.45460.51630.00000.0000.	Env Compl Dent Ins	\$1,205	\$1,205	\$1,205
418.00.45460.51700.00000.0000.	Env Compl Work Comp	\$2,792	\$2,942	\$3,088
418.00.45460.51900.00000.0000.	Env Compl Oth Pers	\$3,647	\$3,647	\$1,500
418.00.45460.52100.00000.0000.	Env Compl Prof Serv	\$86,838	\$118,704	\$580,000
418.00.45460.52330.00000.0000.	Env Compl Regu Fees	\$641	\$1,000	\$30,000
418.00.45460.52410.00000.0000.	Env Compl Legal Fees	\$10,000	\$0	\$0
418.00.45460.52650.00000.0000.	Env Compl Soft Maint	\$375	\$500	\$500
418.00.45460.52700.00000.0000.	Env Compl Maint Cont	\$0	\$0	\$250
418.00.45460.52800.00000.0000.	Env Compl Uts & Tel	\$1,049	\$1,057	\$1,000
418.00.45460.55100.00000.0000.	Env Compl Insurance	\$55	\$70	\$100
418.00.45460.56300.00000.0000.	Env Compl Mach/Equip	\$26	\$1,689	\$2,500
418.00.45460.56310.00000.0000.	Env Compl Leach Sys	\$0	\$0	\$5,000
		\$222,019	\$276,912	\$747,041

**City of Alcoa
FY26 Budget
Landfill Expenses**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
418.00.45470.52100.00000.0000.	Post Close Prof Serv	\$0	\$0	\$25,000
418.00.45470.52330.00000.0000.	Post Close Regu Fees	\$0	\$0	\$7,440
418.00.45470.52800.00000.0000.	Post Close Uts & Tel	\$0	\$4,143	\$3,000
418.00.45470.53210.00000.0000.	Post Close Eros Contr	\$0	\$12,085	\$28,500
418.00.45470.54200.00000.0000.	Post Close Rep & Main	\$0	\$0	\$5,000
418.00.45470.56310.00000.0000.	Post Close Leach Sys	\$0	\$0	\$20,000
		\$0	\$16,228	\$88,940
418.00.45480.59110.00000.0000.	LF Spc Pr Land Aquis	\$99,303	\$0	\$85,000
418.00.45480.59350.00000.0000.	LF Spc Pr Lndfl Proj	\$372,165	\$230,725	\$1,125,000
		\$471,468	\$230,725	\$1,210,000
418.00.45490.55010.00000.0000.	Debt Serv Debt Int	\$35,075	\$46,120	\$39,320
418.00.45490.55011.00000.0000.	Debt Serv Amort of Premiums	\$0	\$16,130	\$16,130
		\$35,075	\$62,250	\$55,450
418.00.00000.56999.00000.0000.	Capital Asset Contra Expense	(\$802,243)	(\$2,026,553)	(\$2,648,530)
	Total Expenses	\$4,769,309	\$5,135,754	\$6,024,604
		Estimated Beginning Fund Balance		\$20,201,720
		Change in Fund Balance		\$3,931,196
		Estimated Ending Fund Balance		\$24,132,916

**City of Alcoa
FY26 Budget
Debt Service Fund Revenues**

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
210.00.00000.36100.00000.0000.	Interest On Investments	\$0	(\$220)	\$0
210.00.00000.36961.00000.0000.	Transfers In General Fund	(\$6,882,820)	(\$6,836,150)	(\$7,230,030)
	Total Revenues	(\$6,882,820)	(\$6,836,370)	(\$7,230,030)

**City of Alcoa
FY26 Budget**

Debt Service Fund Expenditures

Account	Account Description	Actual FY 2024	Est. Actual FY 2025	Budget FY 2026
210.00.71000.55000.00000.0000.	Debt Principal	\$3,828,895	\$3,926,370	\$4,044,300
210.00.72000.55010.00000.0000.	Debt Interest	\$3,034,275	\$2,970,280	\$3,183,230
210.00.74000.55010.00000.0000.	Debt Other	\$8,352	\$2,500	\$2,500
	Total Expenditures	\$6,871,522	\$6,899,150	\$7,230,030

Estimated Beginning Fund Balance (\$2,498,275)

Change in Fund Balance \$0

Estimated Ending Fund Balance (\$2,498,275)