



EAGLEVILLE CITY COUNCIL

*AMENDED REGULAR MEETING AGENDA

Eagleville City Hall

Thursday, January 22, 2026

108 South Main Street

7:00 p.m.

Prior to meeting, please silence all electronic devices.

- 1) **MAYORS WELCOME and CALL TO ORDER** – Mayor Chad Leeman
- 2) **ROLL CALL** – City Recorder Christina Rivas
- 3) **INVOCATION/PLEDGE OF ALLEGIANCE**
- 4) **ADOPTION OF THE AGENDA**
- 5) **CITIZENS' INPUT** - *Any Citizen shall be given up to three (3) minutes to address City Council on any issue. When the Mayor asks, please raise your hand if you wish to speak.*
- 6) **ADOPTION OF THE CONSENT AGENDA**
 - a. Approval of Minutes
 - Work Session – November 20, 2025
 - Regular Meeting – November 20, 2025
 - Work Session – December 4, 2025
 - Public Hearing – December 4, 2025
 - Regular Meeting – December 4, 2025
 - b. Financial Reports
 - November 2025
 - December 2025
- 7) **MAYOR AND COUNCIL PRESENTATIONS**
- 8) **DEPARTMENT REPORTS**
 - City Recorder
 - Fire Department
 - Management Consultant's Report
 - Parks Department
 - Police Department
- 9) **CITY MANAGER REPORT**

10) OLD BUSINESS

11) NEW BUSINESS

- a. Approve or Deny Referral of Resolution 2026-002 with Attachment A Petition for Annexation of Scales Property by Salem Creek Partnership to the Planning Commission for Consideration and Review.
- b. Adopt or Deny Acceptance of Resolution 2026-004 Traffic Study
- c. Approve or Deny Speaker Policy Revisions

12) MAYOR'S AND COUNCIL'S CLOSING REMARKS

- *a. Requested by Vice Mayor Tollett – Discussion of Snow Removal

13) ADJOURNMENT

Item 6a

Approval of Minutes:

- Work Session – November 20, 2025
- Regular Meeting – November 20, 2025
- Work Session – December 4, 2025
- Public Hearing – December 4, 2025
- Regular Meeting – December 4, 2025

**Minutes of the
City Council Work Session
Eagleville City Hall, Eagleville, TN
Thursday, November 20, 2025– 7:00 PM**

1) MAYORS WELCOME and CALL TO ORDER

Mayor Chad Leeman called the meeting to order at 7:01 p.m.

2) ROLL CALL

The roll was called by City Recorder Christina Rivas.

PRESENT:

Mayor Chad Leeman
Vice Mayor William Tollett
Councilman Craig Campbell
Councilman Ryan Edwards
Councilman Brandon Emamalie
Councilman Chris Hendrix

ABSENT:

Councilman Jason Blair

STAFF:

City Manager Hellyn Riggins	Management Consultant Mike Walker
City Recorder Christina Rivas	City Attorney Stephen Aymett Engineer Will Owen
Police Chief David Breniser	City Engineer Will Owen

Fire Chief Jonathan Armstrong arrived at 7:03 p.m.

GUESTS:

Jennings Jones	Jessica Wouchek	Sharon de Boer	Jennifer Darnell
Jeanna Loyd	Michael Loyd	Evelyn Guillen	Mandy McPherson
Christina Moody	Jennifer Head		

3) DISCUSSION

a) Presentation by Child Advocacy Center of Rutherford County

Child Advocacy Center of Rutherford County Director Sharon de Boer thanked Council for allowing her and her team to address Council this evening. She introduced coordinators Christina Moody and Jennifer Head, who provided a brief overview of their services:

- They are the initial responders to reports of child neglect.
- Investigate truancy
- Their goal is to prevent further abuse of children
- Provide a safe space for children to tell their experiences.
- All referrals are processed through a hotline.

Council Member Ryan Edwards asked whether they dealt with child trafficking. Ms. De Boer deferred to Mandy McPherson of the Rutherford County Sherriff's Juvenile Crimes Division. Ms. McPherson stated that they do and that they have people that are trained to question the children so that they information will be admissible in court. She stated that they provide a safe

place for the children to talk with them openly and that their success rate has grown, as a result. She noted that without support, the program would not be as successful.

Ms. De Boer introduced the Child Investigative team: Jennifer Darnell and Evelyn Guillen. It was noted that they work with parents and children and provide support to families for as long as needed. Ms. Guillen, a Forensic Interviewer stated that there are 2 full time bilingual forensic interviewers.

Ms. De Boer introduced Rutherford County District Attorney General Jennings Jones, who prosecutes all of these cases. Mr. Jones informed Council of the following:

- The Department of Children’s Services is funded by the State; whereas the Sherriff’ Juvenile Crimes Division is funded by Rutherford County.
- The Child Advocacy Center receives some funding from the State, but not for a place (the building) to provide services.
 - They have 2 interviewers, but only 1 room for interviews and there is a great need for more.
- His position is funded by the State.
- The program is currently conducting a Capital Campaign and they are requesting help to build a building.

Mr. Jones concluded stating that the Child Advocacy Center does an excellent job interviewing the children which enables his office to prosecute with substantive evidence. He emphasized that because of this service, the children do not have to come to court and face their abuser while testifying.

Mayor Leeman moved Item 3d ahead of Item 3b.

d) Purchase of Starlink and Annual Fees

Rutherford County Public Safety Director Chris Clark presented the program to Council. He stated that the County has an opportunity to purchase Starlink mobile units and offer them to cities within the County. He noted that in an emergency, Starlink would provide internet and phone service for the City to continue operations.

Mr. Clark provided a brief overview:

- For the first year, Rutherford County would provide the units and service for the County.
- Eagleville would house it.
- After the first year, the City would pay \$3,800.
- The units are mobile (500Gb) and may be mounted on a car; it could then provide phone access for the community to reach out to loved ones while cellular services are down.
 - If the County were to take the unit to an entity with greater need, and they went over 500Gb, that entity would be charged the difference.

Discussion noted that Starlink is given priority during a crisis.

Council Member Brandon Emamalie stated that he vouches that the system works.

Mr. Clark stated that the County can provide more if necessary and that there are a lot of resources available to the City via the County during an event.

b) Discussion of Future Main Street Parking Lot

City Manager Hellyn Riggins stated that there may be more options for the parking lot. She noted that direction was needed and that the flow of traffic around City Hall needed to be reviewed as drivers cut through all sides of the building making conditions unsafe.

Council Member Craig Campbell stated that in his touring experience, every little downtown area had a stage. He offered to fundraise for it, if the City wanted a stage.

Discussion noted the following:

- The area proposed is too close to the road for a stage.
- A bypass should be created to alleviate traffic on Main Street.
- It is not advisable to pave over the pad due to subsurface conditions.
- It may be possible to demolish the pad without disturbing the tanks beneath it.
- Should the City consider selling the property, an inspection would reveal the tanks.
 - Properly sealing off the tanks would mitigate this issue.

Management Consultant Mike Walker questioned subsidizing putting gravel over the pad. City Engineer Will Owen responded that an asphalt binder could be used instead of stone and that he believed funds were available to absorb this cost. Mr. Owen noted, however, that there may be unforeseen issues in New Town neighborhood.

Mr. Owen continued, noting that culvert restoration in New Town is scheduled to begin December 1, 2025: Grading and drainage will be addressed first, followed by paving depending on the weather. He stated that paving should be completed in 2 days' time; however, paving may not begin if the weather is below 40°.

Ms. Riggins informed Council that she is working with all concerned regarding how the timing of these improvements will impact the Christmas parade and that an alternative plan is being prepared.

Discussion ensued, noting:

- It is allowable for the City to receive donations.
- Mayor Leeman prefers the asphalt binder to gravel for the parking area.
- Vice Mayor William Tollett supports utilizing the area for multiple purposes.
- A bypass is needed in the long term; the City needs to use the area to bring traffic into town to support local businesses in the short term.
- The lot should be utilized for multiple purposes in order to accommodate events.
- The City's infrastructure needs to be addressed.
- Bids to remove the concrete pad should be entertained.
- The rental house provides income and will not be torn down.
- The area behind City Hall works well for overflow parking.
- The construction of a public restroom will not be considered at this time.

Mr. Owen stated that he believes the lot will provide no more than 25 parking spaces. He noted that he would develop the concept of having less asphalt and adding landscaping.

Mr. Owen emphasized that, with regard to the New Town neighborhood, changes to drainage patterns, even when they are for the better, complaints should be expected because it is different. He noted that several driveway culverts would be replaced, but that Mr. Stacey of Wiregrass is committed to homeowners not having to do without access to their driveways overnight. He stated that Mr. Stacey works to ensure that homeowners are aware of the situation.

Ms. Riggins stated that the feedback she has received is that the New Town community is happy about the improvements.

c) Discussion of ARP Grant and Potential Site of Future STEP System

City Manager Hellyn Riggins explained that multiple businesses need access to a sewer/Septic Tank Effluent Pump (STEP) System. She requested that Council consider granting the City Manager, City Attorney, City Engineer and the City's Management Consultant permission to negotiate a land purchase for a STEP System.

Mayor Leeman clarified that this measure is meant to save time by mitigating the need to bring this item back to Council multiple times. He stated that this would enable this team to find and negotiate a land purchase.

Ms. Riggins emphasized that any agreement would need to be approved by Council.

City Engineer Will Owen stated that a vote allowing them to act on Council's behalf in this manner may be needed due to the uniqueness of the grant funds. He suggested that Council vote on this at the Regular Meeting following this meeting due to the time constraints imposed by the grant.

e) Impact Fee Ordinance Policy for Both Residential and Non-Residential Structures

City Manager Hellyn Riggins stated that Management Consultant Mike Walker created an Impact Fee Policy for Council to adopt which outlines how impact fees will be calculated. She stated that while the ordinance has been adopted, the policy is needed to ensure consistent calculations of these fees going forward.

Ms. Riggins continued, noting that there are two policies: one to address residential development and one to address non-residential development. She stated that the key points under the residential policy are:

- If the existing dwelling is demolished, the developer shall pay a fee based on the difference between the square footage of the old structure and increased square footage of the new structure.
 - The square footage is calculated on heated square footage.
- If an existing dwelling has been demolished and a permit has not been issued within 18 months of demolition, it will be treated as a new dwelling and be charged as such.
- The same principle applies to non-residential impact fees for commercial use.
 - If the building is demolished, the fee shall apply to climate controlled square footage added above the old structure.
 - The calculation assumes that the new structure or addition will be utilized for a similar use as the previous structure.
 - If the purpose of the structure changes, a prorated impact fee will be charged for the change in use.

Mr. Walker stated that the policy is needed in order to consistently enforce the ordinance.

It was noted that the percentages assigned to each category (Fire, Police and Parks) are consistent with the percentages outlined in the recent Impact Fee Study. It was further stated that there are also two subcategories per category:

- For Police and Fire, the funds are used for debt reduction for capital expenditures or equipment.
- For Parks, the funds are categorized for land purchases and infrastructure.

f) Eagleville Christmas Parade Rules

City Manager Hellyn Riggins stated that the revised parade application is in the packet and notes how the other entities in the area are handling their parades with regard to the disbursement of candy/items.

Ms. Riggins explained that this issue was referenced during the renewal of the City's insurance policy and that these changes were made at the insistence of the City's insurance advisor.

g) Food Truck(s) for Tree Lighting Ceremony

City Manager Hellyn Riggins noted that the president of the Merchants Association was in attendance this evening.

Ms. Riggins informed Council that she received a request to have a food truck onsite for the tree lighting ceremony on November 30, 2025. She reminded Council that the City's restaurants were closed on Sunday and that this would provide warm beverages and perhaps something light to eat for the children.

Ms. Riggins stated that this request is for a one-time exception.

h) Review Planning Commission's Recommendations for Ordinance 2025-009 amending Light Industrial zones

City Manager Hellyn Riggins stated that this item has been reviewed and that the item has had its first reading. She noted that the public hearing and second reading is scheduled for Council's Regular Meeting that has been moved to December 4, 2025.

i) Review Council Schedule for 2026 Meetings

City Manager Hellyn Riggins stated that the schedule is in their packets and so that Council will have time to review the schedule and make changes; therefore, it will be agendaized for approval at the December 4, 2025 Regular Meeting.

j) Consider re-appointment of Will Vaughn to Park Board with new term through December 31, 2028

Mayor Leeman noted that Mr. Vaughn has expressed interest in re-appointment.

4) NEW BUSINESS

City Manager Hellyn Riggins informed Council that she would be out of the office next week.

Mayor Leeman stated that gubernatorial candidate, Senator John Rhodes will come to City Hall on Tuesday to meet with constituents. Ms. Riggins stated that Senator Rhodes would be welcome and that the City's conference room would be made available to him.

Vice Mayor Tollett stated that some of the work at the Eagleview Subdivision had been completed. He noted that the developer sent him an email regarding the work and he forwarded that information to the homeowner's association.

5) ADJOURNMENT

Mayor Leeman confirmed there was no further business and adjourned the meeting at 8:25 p.m.

Approved by:

Mayor Chad Leeman

Submitted by:

City Recorder Christina Rivas

Date minutes approved: _____

**Minutes of the
City Council Regular Meeting
Eagleville City Hall, Eagleville, TN
Thursday, November 20, 2025**

1) MAYORS WELCOME and CALL TO ORDER

Mayor Chad Leeman called the meeting to order at 8:31 p.m.

2) ROLL CALL

The roll was called by City Recorder Christina Rivas.

PRESENT:

Mayor Chad Leeman
Vice Mayor William Tollett
Councilman Craig Campbell
Councilman Ryan Edwards
Councilman Brandon Emamalie
Councilman Chris Hendrix

ABSENT:

Councilman Jason Blair

STAFF:

City Manager Hellyn Riggins
City Recorder Christina Rivas
Police Chief David Breniser
Fire Chief Jonathan Armstrong

Management Consultant Mike Walker
City Attorney Stephen Aymett
City Engineer Will Owen

GUESTS:

Jeanna Loyd Michael Loyd

3) INVOCATION/PLEDGE OF ALLEGIANCE

Mayor Leeman gave the Invocation.
Council Member Chris Hendrix led the Pledge of Allegiance.

4) ADOPTION OF THE AGENDA

Vice Mayor William Tollett moved to adopt the Agenda.
Council Member Hendrix seconded the motion.
The **MOTION** passed 6-0.

5) CITIZENS' INPUT

There were no speakers.

6) ADOPTION OF THE CONSENT AGENDA

- a. Approval of Minutes:
- Work Session – October 16, 2025

- Regular Meeting – October 23, 2025

b. Financial Report – October 2025

Vice Mayor Tollett moved to adopt the Agenda.
Council Member Brandon Emamalie seconded the motion.
The **MOTION** passed 6-0.

7) MAYOR AND COUNCIL PRESENTATIONS

There were no presentations.

8) DEPARTMENT REPORTS

City Recorder

Fire Department

Management Consultant's Report

Management Consultant Mike Walker stated that the first 4 months of the fiscal year have been strong. He noted that sales tax revenues are up 21% over the same period, last year. Mr. Walker cautioned Council to remain conservative as the trend could change. He stated that he would conduct research to learn what is fueling this trend.

Parks Department

Police Department

9) CITY MANAGER REPORT

It was noted that the City Manager's report was in the packet.

10) OLD BUSINESS

There was no Old Business to discuss.

11) NEW BUSINESS

a. Approve or Deny Starlink Purchase and Plan

Council Member Ryan Edwards moved to approve the item.
Council Member Craig Campbell seconded the motion.
The **MOTION** passed 6-0.

b. Adoption of Implementation of Impact Fee Ordinance Policies for Residential and Non-Residential Structures

Vice Mayor Tollett moved to adopt the item.
Council Member Hendrix seconded the motion.
The **MOTION** passed 6-0.

c. Approve or Deny Re-appointment of Will Vaughn to Park Board with term to expire December 31, 2028.

Council Member Emamalie moved to approve the re-appointment of Will Vaughn to the Park Board.

Vice Mayor Tollett seconded the motion.

The **MOTION** passed 6-0.

d. Approve or Deny City Council's 2026 Meeting Schedules.

Council Member Campbell moved to defer the item to the next Regular Meeting to be held December 4, 2025.

Vice Mayor Tollett seconded the motion.

The **MOTION** passed 6-0.

e. Approve or Deny amending Food Truck Policy to Allow Food Truck(s) for the 2025 Tree Lighting Ceremony

Council Member Emamalie moved to approve the item.

Council Member Hendrix seconded the motion.

City Manager Hellyn Riggins clarified that this was a one-time exception.

The **MOTION** passed 6-0.

f. Due to time constraints and the urgency for projects to move forward, Mayor Leeman added to the agenda to approve or deny directing City Manager Hellyn Riggins, Management Consultant Mike Walker, City Attorney Stephen Aymett and City Engineer Will Owen to search for land suitable for a step system.

Council Member Hendrix moved to approve the item.

Council Member Campbell seconded the motion.

The **MOTION** passed 6-0.

12) MAYOR'S AND COUNCIL'S CLOSING REMARKS

Mayor Leeman congratulated Council Member Chris Hendrix on his recent nuptials.

He also wished all present a Happy Thanksgiving.

13) ADJOURNMENT

Mayor Leeman confirmed there was no further business and adjourned the meeting at 8:37 p.m.

Submitted by:

Approved by:

City Recorder Christina Rivas

Mayor Chad Leeman

Date minutes approved: _____

**Minutes of the
City Council Work Session
Eagleville City Hall, Eagleville, TN
Thursday, December 4, 2025– 7:00 PM**

1) MAYORS WELCOME and CALL TO ORDER

Mayor Chad Leeman called the meeting to order at 7:01 p.m.

2) ROLL CALL

The roll was called by City Manager Hellyn Riggins.

PRESENT:

Mayor Chad Leeman
Vice Mayor William Tollett
Councilman Craig Campbell
Councilman Chris Hendrix
Councilman Brandon Emamalie

ABSENT:

Councilman Ryan Edwards
Councilman Jason Blair

STAFF:

City Manager Hellyn Riggins
City Attorney Stephen Aymett
Fire Chief Jonathan Armstrong

Fire Chief Jonathan Armstrong
Corporal Joshua Silva-Beiber, EPD

3) DISCUSSION

a) Update on TAP and Multi Modal Costs and Timelines

Financial Consultant Mike Walker gave a brief overview of the two grants the city was awarded for sidewalks.

- Grants awarded several years ago
- TAP Grant – sidewalks on both sides of Main Street from Allisona Road to Church Street
- Multi-Modal – sidewalks on both side of Main Street from Allisona Road to Highway 99
- The scope of the projects may need to be reduced due to the rising cost of construction
- Funding sources for TAP: Federal (\$408,184), City (\$102,046), total project (\$408,184).
- Funding sources for Multi-Modal: Federal (\$1,078,992), City (\$119,888), total project (\$1,198,880).
- Bids will be separate for each grant.
- The TAP project should take place summer of 2026 and be completed fall of 2026.
- The Multi-Modal project should be constructed and completed spring/summer of 2027.

City Manager Hellyn Riggins stated that if we don't complete the projects the city will lose the funding.

b) Installation of a Street Light on Elm Street and the Ongoing Cost

City Manager Hellyn Riggins stated that she has been approached by several neighbors regarding increasing the lighting on Elm Street; they have asked for an additional light. Ms.

Riggins reached out to Middle Tennessee Electric (MTE) and there would be a usage bill of \$6.00 per month if a new light was installed. Ms. Riggins will discuss with Attorney Stephen Aymett to determine if this is something that must be approved by the Council or not. If not, in the future she will handle it.

4) **NEW BUSINESS**

5) **ADJOURNMENT**

Mayor Leeman confirmed there was no further business and adjourned the meeting at 7:10 p.m.

Approved by:

Mayor Chad Leeman

Submitted by:

City Clerk Katy Sanderson

Date minutes approved: _____

**Minutes of the
City Council Public Hearing
Eagleville City Hall, Eagleville, TN
Thursday, December 4, 2025 – 7:00 PM**

1) MAYOR'S WELCOME and CALL TO ORDER

Mayor Chad Leeman called the meeting to order at 7:06 p.m.

2) ROLL CALL

The roll was called by City Manager Hellyn Riggins.

PRESENT:

Mayor Chad Leeman
Vice Mayor William Tollett
Councilman Craig Campbell
Councilman Jason Blair
Councilman Chris Hendrix

ABSENT:

Councilman Ryan Edwards
Councilman Brandon Emamalie

STAFF:

City Manager Hellyn Riggins
City Attorney Stephen Aymett
Fire Chief Jonathan Armstrong

Management Consultant Mike Walker
Corporal Joshua Silva-Beiber, EPD

3) PUBLIC HEARING

- a) **Ordinance 2025-009 Amendments to the Zoning Ordinance Regarding I-1 Zoning**
No one spoke.

4) MAYOR'S CLOSING REMARKS

There were no remarks.

5) ADJOURNMENT

Mayor Leeman confirmed there was no further business and adjourned the meeting at 7:12 p.m.

Approved by:

Mayor Chad Leeman

Submitted by:

City Clerk Katy Sanderson

Date Minutes Approved

recommended to be lowered. Ms. Riggins needs to examine the results of the study to know exactly where the adjustments will be made. She also noted that 41A is a state highway so the results will need to be presented to the state for them to approve lowering the speed limit.

Speaker Courtney Reed of 225 Old Hwy 99, Eagleville

Ms. Reed stated that being from a small town in Georgia, she really appreciates the small-town vibe her family has experienced living in Eagleville for the last 4 years. She wanted to speak to the Council regarding recreational vehicles on residential properties. She would like the city to look into adopting a code that requires them to be stored at the back of the owner's property to enhance the views of the city from neighbor's homes.

6) ADOPTION OF THE CONSENT AGENDA

Vice Mayor Tollett moved to adopt the Agenda.

Council Member Blair seconded the motion.

The **MOTION** passed 5-0.

7) MAYOR AND COUNCIL PRESENTATIONS

There were no presentations.

8) DEPARTMENT REPORTS

City Recorder

Fire Department

Financial Consultant's Report

Parks Department

Police Department

9) CITY MANAGER REPORT

It was noted that the City Manager's report was in the packet.

10) OLD BUSINESS

- a. Approve or Deny Ordinance 2025-009 Amendments to the Zoning Ordinance Regarding I-1 Zoning. (Second Reading)

Council Member Blair moved to approve Ordinance 2025-009 Amendments to the Zoning Ordinance Regarding I-1 Zoning.

Council Member Chris Hendrix seconded the motion.

The **MOTION** passed 5-0.

- b. Approve or Deny the Installation of a Street Light on Elm Street.

Council Member Blair moved to approve the Street Light on Elm Street.

Council Member Craig Campbell seconded the motion.

The **MOTION** passed 5-0.

- c. Approve or Deny 2026 Council Meeting Schedule.
Vice Mayor Tollett moved to approve the 2026 Council Meeting Schedule.
Council Member Blair seconded the motion.
The **MOTION** passed 5-0.

11) NEW BUSINESS

There was no new business.

12) MAYOR'S AND COUNCIL'S CLOSING REMARKS

City Manager Hellyn Riggins reminded the Council to let Katy Sanderson know if they plan to be in the Christmas parade on December 13th. There is still a need to provide vehicles for a few dignitaries if anyone knows of someone available and willing to drive. Councilman Campbell stated he may have one available.

Vice Mayor William Tollett remarked that the lights on City Hall looks beautiful for the holidays. Ms. Riggins responded by stating that the Mayor's wife, Marcie Leeman, Christine Johnson and Joyce Jones from the Events Committee took time to help immensely with all the work decorating of City Hall as Ms. Riggins and Katy Sanderson were out of office. Kevin York from the Parks Department as well as Christina Rivas also provided invaluable support.

Mayor Leeman wished everyone a Merry Christmas.

ADJOURNMENT

Mayor Leeman confirmed there was no further business and adjourned the meeting at 7:24 p.m.

Approved by:

Mayor Chad Leeman

Submitted by:

City Clerk, Katy Sanderson

Date minutes approved: _____

Item 6b

Financial Reports:

- November 2025
- December 2025

CITY OF EAGLEVILLE, TENNESSEE
FOR THE MONTH ENDED NOVEMBER 30, 2025



Waycaster, CPA LLC

To the City Council
City of Eagleville, Tennessee

Please accept this letter as a summary of the City's activity for the month ended November 30, 2025.

- The General Fund had \$2,346,979 in cash at November 30; an increase from the prior month of \$196,085. The Fund reports a monthly profit of \$80,101 with a year-to-date profit of \$168,993. State sales tax for the month totaled \$9,102 and local option sales tax for the month totaled \$121,796.
- The overall revenues of the General Fund were \$176,396, while total expenditures were \$96,295.
- The overall budgeted revenues are \$1,901,870; \$893,185 of this has been collected – this represents 46.96%. The overall budgeted expenditures (excluding transfers) are \$1,647,214; \$667,749 of this has been expended – this represents 40.54%.
- Below is a table detailing the fund balance of the General Fund as of November 30, 2025:

General Fund

Fund Balance - Beginning	\$ 2,317,165.00
Add: Revenues	\$ 893,185.00
Less: Expenses	<u>\$ (724,192.00)</u>
Fund Balance - Ending	\$ 2,486,158.00
Recommended Minimum Balance	\$ 1,500,000.00
Excess Fund Balance	<u>\$ 986,158.00</u>

- At month-end, the State Street Aid Fund had a cash balance of \$330,013– a decrease of \$760 from the prior month. Interest earnings totaled \$968 from the LGIP. The fund has a monthly profit of \$1,519 with a year-to-date profit of \$5,286.
- The Debt service fund currently has \$218,502 in cash available. Interest earnings totaled \$711. The fund reports a loss of \$100,852, with a year-to-date loss of \$232,808. Our debt payment overdrafted; USDA is working to correct this error in their backlog after the shutdown.
- The Capital Projects Fund has \$318,845 at month-end. The fund reports a profit of \$1,728, with a year-to-date loss of \$95,957. Capital outlay thus far totals \$100,897.
- The Sewer Fund had \$788,719 as of November 30th. This is an increase of \$10,956 from the prior month. November reports an operating profit of \$1,190 with a net profit of \$32. The year-to-date operating profit is \$22,362 with a year-to-date profit of \$17,548. As a reminder, this includes depreciation expense totaling \$36,044 thus far, which is a non-cash expenditure. Interest earned totaled \$1,947.
- The newly created Developmental Impact fund is presented this month. The restrictions for various City functions are presented page 30. The Fund reports a profit of \$15,565.

Thank you,
Cassie Edrington, MPA

Waycaster, CPA LLC

To the City Council
City of Eagleville, Tennessee
Eagleville, Tennessee

The accompanying financial statements of the City of Eagleville, Tennessee as of November 30, 2025, and for the five months ended were not subjected to an audit, review, or compilation engagement by us and we do not express an opinion, a conclusion, nor provide any assurance on them.

December 21, 2025

**City of Eagleville
 Balance Sheet
 As of November 30, 2025**

	Nov 30, 25
ASSETS	
Current Assets	
Checking/Savings	
105 - Volunteer Bank GF	388,323.21
Apex Bank - CD	200,000.00
LGIP - General Fund	1,559,479.41
100 · Petty Cash	250.00
104 · US Bank Checking	155,109.36
116 · Apex Bank - General Fund	43,817.18
Total Checking/Savings	2,346,979.16
Other Current Assets	
122 - State/Local Taxes Recv.	136,698.23
126 - Prop. Taxes Rec-Curr Yr	221,831.24
AFDA Property Taxes	-3,496.41
Due from Capital Projects Fund	48,225.38
Due from Debt Service Fund	2,000.00
124 · Lease Receivable	48,795.34
125 · Lease Receivable - Interest	357.70
135 · Due from Sewer Fund	684.36
Total Other Current Assets	455,095.84
Total Current Assets	2,802,075.00
TOTAL ASSETS	2,802,075.00
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
215 - Due to Street Aid Fund	5,249.23
221 - Payroll Liabilities	-595.82
230 - Deferred Property Tax Rev	218,334.83
256 - Due to Comcast - Bond	35,005.38
257 - Due to Devel. Impact Fund	15,565.00
224 · Retirement	344.44
233 · Lease Deferred Inflow	41,822.43
239 · Due to State - Litigation Tax	251.45
243 · E-Ticketing	-60.00
Total Other Current Liabilities	315,916.94
Total Current Liabilities	315,916.94
Total Liabilities	315,916.94
Equity	
350 - Fund Balance	2,317,165.38
Net Income	168,992.68
Total Equity	2,486,158.06
TOTAL LIABILITIES & EQUITY	2,802,075.00

City of Eagleville
Profit & Loss
 November 2025

	<u>Nov 25</u>	<u>Jul - Nov 25</u>
Income		
Fines & Fees		
32615 · Planning Dept. Fees	0.00	500.00
32616 · CC Processing Fees	144.75	357.63
35110 · City Court Fines & Costs	4,387.25	22,152.37
35140 · Drug Fees	0.00	118.75
Total Fines & Fees	<u>4,532.00</u>	<u>23,128.75</u>
Interest Income		
36100 · Interest Gen. Fund Svgs	5,090.25	26,287.56
36101 · Interest Income - CD	0.00	328.78
Total Interest Income	<u>5,090.25</u>	<u>26,616.34</u>
Intergovernmental Revenue		
33102 · Ruth. Co Fire Dept Grant	0.00	60,000.00
33103 · State of TN Grant	3,000.00	3,000.00
33320 · TVA n Lieu of Tax	0.00	2,736.96
33500 · State of TN-Telecomm.STG	57.02	295.44
33510 · State of TN-Sales Tax	9,102.17	43,342.57
33530 · State of TN-Beer Tax	0.00	176.66
33552 · St of TN-Cty St/Trans	123.10	535.02
33558 · State Trans. & Modernization	40.54	278.88
33593 · Excise Tax	0.00	0.00
33700 · State of TN Sport Betting	0.00	809.67
Total Intergovernmental Revenue	<u>12,322.83</u>	<u>111,175.20</u>
License & Permits		
32600 · Business License	0.00	80.00
32610 · Building Permits	2,904.00	11,115.50
Total License & Permits	<u>2,904.00</u>	<u>11,195.50</u>
Local Taxes		
31100 · Property Tax	15,562.05	19,482.36
31200 · Property Taxes-Pr. Years	1,148.30	5,577.99
31300 · Tax Penalty & Interest	134.74	453.46
31600 · Rutherford Co Sales Tax	121,796.42	603,082.94
31800 · Business Taxes	0.00	4,327.74
31980 · Liquor by Drink Tax	3,300.00	17,122.24
31990 · Local Beer Tax	4,145.68	16,553.79
Total Local Taxes	<u>146,087.19</u>	<u>666,600.52</u>
Misc. Revenues		
36211 - Rent - House	1,650.00	8,250.00
36000 · Misc. Income	0.00	343.01
36200 · Chamber of Commerce Rent	0.00	2,000.00
36210 · Rental Income	3,809.84	17,915.62
36240 · Dividends & Reimbursements	0.00	7,310.00
Total Misc. Revenues	<u>5,459.84</u>	<u>35,818.63</u>
Parks & Recreation Revenue		

City of Eagleville
Profit & Loss
November 2025

	<u>Nov 25</u>	<u>Jul - Nov 25</u>
34727 · Pavilion & Field Rent	0.00	2,075.00
34728 · Booth Fees	0.00	5,825.00
34729 · Event Sponsorships	0.00	10,750.00
Total Parks & Recreation Revenue	<u>0.00</u>	<u>18,650.00</u>
Total Income	<u>176,396.11</u>	<u>893,184.94</u>

City of Eagleville
Profit & Loss
 November 2025

Expense	<u>Nov 25</u>	<u>Jul - Nov 25</u>
41000 - General Gov.		
111 - City Recorder	4,403.20	22,004.21
112 - Overtime Pay	0.00	817.90
113 - City Manager	7,776.46	38,861.28
114- Salaries -City Clerk	4,328.00	21,628.71
140 - Retirement	0.00	5,547.62
141 - Payroll Taxes	1,215.07	6,158.51
142 - Insurance	1,881.00	9,405.00
146 - Workman's Comp	0.00	390.37
211 - Postage	67.08	324.08
230 - Dues	414.48	1,199.48
231 - Legal Notices / Ads	0.00	248.36
241 - Electricity	467.16	2,490.14
242 - Water	32.45	118.08
244 - Natural Gas	32.86	128.26
245 - Telephone & Internet	425.78	1,703.12
250 - Professional Services	0.00	9,000.00
251 - City Judge Fee	150.00	750.00
252 - Attorney Fees	1,750.00	7,280.00
253 - Accounting Fees	0.00	11,225.00
254 - Engineering	6,933.00	12,187.00
257 - Planning / Zoning	0.00	18.24
258 - House - Lease Expenses	165.00	825.00
261 - Repair & Maint Vehicle	0.00	2,570.48
280 - Staff - day trips	0.00	87.92
295 - Trash pickup	54.02	266.08
299 - Miscellaneous	0.00	6.99
310 - Office Supplies	487.04	1,595.07
320 - Parts & Supplies - Vehicl	0.00	1,338.20
331 - Fuel - Vehicle	107.59	439.65
415 - Pers. Prop. Audit Costs	0.00	0.00
454 - Sewer	251.31	906.47
471 - Economic Development	0.00	7,400.00
510 - Insurance/ Bonds	0.00	20,423.35
531 - Copier Lease / New Equip.	306.08	1,634.68
534 - Cleaning/Janitorial	0.00	974.25
535 - Facility & Grounds R&M	56.00	554.92
536 - Parts/Supplies	0.00	394.06
538 - Library Grant	0.00	25,505.50
539- Building Inspections	595.00	1,785.00
541 - Re-appraisal Fees	0.00	0.00
548 - Mayor's Discretionary Acc	0.00	149.94
556 - Bank Fees - Other	63.41	578.75

City of Eagleville
Profit & Loss
November 2025

	<u>Nov 25</u>	<u>Jul - Nov 25</u>
562 - Tech - Annual Maint	0.00	12,621.96
565 - Beautification	0.00	3,127.00
540 - Schools - Liquor Tax Pass Thru	1,650.75	6,911.11
546 - 546 - Staff Mtgs/Confer	0.00	60.00
564 - Storage	75.00	375.00
568 - Property Tax Fees	0.00	2,779.00
Total 41000 - General Gov.	33,687.74	244,795.74

City of Eagleville
Profit & Loss
 November 2025

Expense	<u>Nov 25</u>	<u>Jul - Nov 25</u>
42100 · Police Dept.		
111 - Salaries - Police Chief	6,066.76	30,314.74
113 - Hourly Pay	12,488.56	61,311.90
140 - Retirement	0.00	6,057.58
141 - Payroll Taxes	1,306.99	6,503.34
142 - Insurance	2,508.00	12,540.00
146 - Workman's Comp	0.00	9,396.75
147 - Unemployment Tax	0.00	0.00
241 - Electricity	169.83	932.44
242- Water	16.44	64.52
244 - Natural Gas	8.20	32.80
245 - Telephone & Internet	397.04	1,588.16
261 - Vehicle Expense	95.27	148.84
266 - Facility Repair & Maint	82.86	303.86
295 - Trash Pickup	13.50	139.00
299 - Miscellaneous	0.00	36.05
300 - Supplies	117.70	168.18
301 - Cell phones & Air Cards	268.43	967.59
312 - Equipment	374.99	1,009.99
326 - Clothing	0.00	80.00
331 - Vehicle Fuel	844.25	2,224.69
510 - Insurance	0.00	24,299.97
562 - Tech - Annual Maint	0.00	3,694.84
Total 42100 · Police Dept.	<u>24,758.82</u>	<u>161,815.24</u>

City of Eagleville
Profit & Loss
 November 2025

Expense	<u>Nov 25</u>	<u>Jul - Nov 25</u>
42200 · Fire Dept.		
111 - Salaries - Fire Chief	5,977.76	29,867.12
113 - Salaries - Fire Hourly	13,668.30	62,469.26
140 - Retirement	0.00	6,016.56
141 - Payroll Taxes	1,498.06	7,039.19
142 - Insurance	1,264.65	6,282.61
146 - Workman's Comp	0.00	6,685.99
148 - Training	500.00	741.95
162 - Incentive Program	375.00	2,510.00
230 - Dues	0.00	416.55
231 - Advertising / Promotion	0.00	222.50
241 - Electricity	591.33	3,036.21
242 - Water	40.88	170.98
244 - Natural Gas	35.90	124.34
245 - Telephone & Internet	355.77	1,423.08
261 - R & M - Veh & Equip	784.29	3,234.07
266 - Facility R & M	30.00	150.97
295 - Trash pickup	13.50	139.01
300 - Fire Dept Supplies/ Misc.	142.24	1,116.38
320 - Parts & Supplies - Truck	0.00	66.76
325 - Turnout/Clothing	0.00	0.00
326 - Uniform/Clothing	240.00	857.00
331 - Fire Dept. Fuel	661.24	2,178.06
510 - Insurance	0.00	35,720.90
562 - Tech - Annual Maint	0.00	4,706.73
619 - Technology	0.00	2,048.20
621 - Truck & Equip Testing	0.00	0.00
624 - On Truck Equip	33.98	16,261.54
Total 42200 · Fire Dept.	<u>26,212.90</u>	<u>193,485.96</u>

City of Eagleville
Profit & Loss
 November 2025

Expense	<u>Nov 25</u>	<u>Jul - Nov 25</u>
44400 · Parks & Recreation		
111 - Salary -Park/Maint Super,	3,801.60	18,998.96
140 - Retirement	0.00	1,263.68
141 - Payroll Taxes	277.69	1,394.34
142 - Insurance	627.00	3,135.00
146 - Workman's Comp	0.00	1,005.89
241 - Electricity	296.64	1,324.31
242 - Water	27.64	88.46
245 - Phone	30.00	120.00
250 - Professional Services	1,416.67	5,749.99
254 - Mowing	0.00	0.00
260 - Maintenance	20.00	6,209.66
295 - Trash pickup	75.00	300.00
299 - Misc.	0.00	76.97
300 - Supplies	172.72	869.93
312 - Equipment	0.00	64.65
320 - Concession Stand	0.00	0.00
510 - Insurance	0.00	5,855.17
562 - Tech - Annual Maint	0.00	175.94
583 - Fall Festival	439.71	14,465.21
584 - Christmas Events	4,451.30	5,053.87
585 - Summer Events	0.00	1,500.00
Total 44400 · Parks & Recreation	<u>11,635.97</u>	<u>67,652.03</u>

City of Eagleville
Profit & Loss
November 2025

	<u>Nov 25</u>	<u>Jul - Nov 25</u>
Expense		
51000 · Other Financing Use		
51621 - Transfer to Street Aid	0.00	5,443.29
51630 - Transfer to Debt Servic	0.00	51,000.00
Total 51000 · Other Financing Use	<u>0.00</u>	<u>56,443.29</u>
Total Expense	<u>96,295.43</u>	<u>724,192.26</u>
Net Income	<u><u>80,100.68</u></u>	<u><u>168,992.68</u></u>

City of Eagleville
Profit & Loss Budget vs. Actual
July through November 2025

	<u>Jul - Nov 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
Fines & Fees				
32615 · Planning Dept. Fees	500.00	900.00	-400.00	55.56%
32616 · CC Processing Fees	357.63	1,600.00	-1,242.37	22.35%
35110 · City Court Fines & Costs	22,152.37	46,000.00	-23,847.63	48.16%
35140 · Drug Fees	118.75			
Total Fines & Fees	<u>23,128.75</u>	<u>48,500.00</u>	<u>-25,371.25</u>	<u>47.69%</u>
Fire Dept. Income				
34260 · Fire Dept Donations	0.00	1,000.00	-1,000.00	0.0%
Total Fire Dept. Income	<u>0.00</u>	<u>1,000.00</u>	<u>-1,000.00</u>	<u>0.0%</u>
Interest Income				
36100 · Interest Gen. Fund Svgs	26,287.56	40,000.00	-13,712.44	65.72%
36101 · Interest Income - CD	328.78	11,000.00	-10,671.22	2.99%
Total Interest Income	<u>26,616.34</u>	<u>51,000.00</u>	<u>-24,383.66</u>	<u>52.19%</u>
Intergovernmental Revenue				
33100 · Police Salary Supplement	0.00	3,200.00	-3,200.00	0.0%
33101 · TSHO Grant	0.00	4,000.00	-4,000.00	0.0%
33102 · Ruth. Co Fire Dept Grant	60,000.00	80,000.00	-20,000.00	75.0%
33103 · State of TN Grant	3,000.00			
33320 · TVA n Lieu of Tax	2,736.96	9,900.00	-7,163.04	27.65%
33500 · State of TN-Telecomm.STG	295.44	725.00	-429.56	40.75%
33510 · State of TN-Sales Tax	43,342.57	100,500.00	-57,157.43	43.13%
33530 · State of TN-Beer Tax	176.66	360.00	-183.34	49.07%
33552 · St of TN-Cty St/Trans	535.02	1,400.00	-864.98	38.22%
33558 · State Trans. & Modernization	278.88	275.00	3.88	101.41%
33593 · Excise Tax	0.00	1,400.00	-1,400.00	0.0%
33700 · State of TN Sport Betting	809.67	1,500.00	-690.33	53.98%
Total Intergovernmental Revenue	<u>111,175.20</u>	<u>203,260.00</u>	<u>-92,084.80</u>	<u>54.7%</u>
License & Permits				
32600 · Business License	80.00	100.00	-20.00	80.0%
32610 · Building Permits	11,115.50	42,000.00	-30,884.50	26.47%
32620 · Beer Permits	0.00	200.00	-200.00	0.0%
Total License & Permits	<u>11,195.50</u>	<u>42,300.00</u>	<u>-31,104.50</u>	<u>26.47%</u>
Local Taxes				
31100 · Property Tax	19,482.36	201,235.00	-181,752.64	9.68%
31200 · Property Taxes-Pr. Years	5,577.99	6,200.00	-622.01	89.97%
31300 · Tax Penalty & Interest	453.46	500.00	-46.54	90.69%
31600 · Rutherford Co Sales Tax	603,082.94	1,112,000.00	-508,917.06	54.23%
31800 · Business Taxes	4,327.74	65,000.00	-60,672.26	6.66%
31980 · Liquor by Drink Tax	17,122.24	35,000.00	-17,877.76	48.92%
31990 · Local Beer Tax	16,553.79	39,000.00	-22,446.21	42.45%
Total Local Taxes	<u>666,600.52</u>	<u>1,458,935.00</u>	<u>-792,334.48</u>	<u>45.69%</u>
Misc. Revenues				
34621 - Donations Police	0.00	1,000.00	-1,000.00	0.0%

City of Eagleville
Profit & Loss Budget vs. Actual
 July through November 2025

	<u>Jul - Nov 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
36211 - Rent - House	8,250.00	18,150.00	-9,900.00	45.46%
36000 - Misc. Income	343.01	2,500.00	-2,156.99	13.72%
36200 - Chamber of Commerce Rent	2,000.00	6,000.00	-4,000.00	33.33%
36210 - Rental Income	17,915.62	40,000.00	-22,084.38	44.79%
36240 - Dividends & Reimbursements	7,310.00	6,000.00	1,310.00	121.83%
Total Misc. Revenues	<u>35,818.63</u>	<u>73,650.00</u>	<u>-37,831.37</u>	<u>48.63%</u>
Parks & Recreation Revenue				
34724 - Ballpark Fence Banners	0.00	3,000.00	-3,000.00	0.0%
34725 - Conc. Stand Income	0.00	1,000.00	-1,000.00	0.0%
34726 - Ball Sign-up Fees	0.00	2,500.00	-2,500.00	0.0%
34727 - Pavilion & Field Rent	2,075.00	125.00	1,950.00	1,660.0%
34728 - Booth Fees	5,825.00	4,900.00	925.00	118.88%
34729 - Event Sponsorships	10,750.00	11,700.00	-950.00	91.88%
Total Parks & Recreation Revenue	<u>18,650.00</u>	<u>23,225.00</u>	<u>-4,575.00</u>	<u>80.3%</u>
Total Income	<u>893,184.94</u>	<u>1,901,870.00</u>	<u>-1,008,685.06</u>	<u>46.96%</u>

City of Eagleville
Profit & Loss Budget vs. Actual
 July through November 2025

Expense	Jul - Nov 25	Budget	\$ Over Budget	% of Budget
41000 - General Gov.				
111 - City Recorder	22,004.21	57,251.00	-35,246.79	38.44%
112 - Overtime Pay	817.90	2,651.00	-1,833.10	30.85%
113 - City Manager	38,861.28	101,094.00	-62,232.72	38.44%
114- Salaries -City Clerk	21,628.71	56,260.00	-34,631.29	38.44%
140 - Retirement	5,547.62	16,142.00	-10,594.38	34.37%
141 - Payroll Taxes	6,158.51	16,621.00	-10,462.49	37.05%
142 - Insurance	9,405.00	23,688.00	-14,283.00	39.7%
146 - Workman's Comp	390.37	6,290.00	-5,899.63	6.21%
147 - Unemployment Tax	0.00	300.00	-300.00	0.0%
211 - Postage	324.08	800.00	-475.92	40.51%
230 - Dues	1,199.48	2,100.00	-900.52	57.12%
231 - Legal Notices / Ads	248.36	1,800.00	-1,551.64	13.8%
241 - Electricity	2,490.14	7,000.00	-4,509.86	35.57%
242 - Water	118.08	700.00	-581.92	16.87%
244 - Natural Gas	128.26	3,600.00	-3,471.74	3.56%
245 - Telephone & Internet	1,703.12	3,345.00	-1,641.88	50.92%
250 - Professional Services	9,000.00	36,000.00	-27,000.00	25.0%
251 - City Judge Fee	750.00	1,800.00	-1,050.00	41.67%
252 - Attorney Fees	7,280.00	26,000.00	-18,720.00	28.0%
253 - Accounting Fees	11,225.00	32,000.00	-20,775.00	35.08%
254 - Engineering	12,187.00	15,000.00	-2,813.00	81.25%
256 - Audit Fees	0.00	6,500.00	-6,500.00	0.0%
257 - Planning / Zoning	18.24	4,000.00	-3,981.76	0.46%
258 - House - Lease Expenses	825.00	2,000.00	-1,175.00	41.25%
261 - Repair & Maint Vehicle	2,570.48	1,000.00	1,570.48	257.05%
280 - Staff - day trips	87.92	775.00	-687.08	11.35%
281 - Staff - overnight	0.00	500.00	-500.00	0.0%
282 - City Council Travel	0.00	500.00	-500.00	0.0%
283 - Boards & Comm - Travel	0.00	500.00	-500.00	0.0%
295 - Trash pickup	266.08	600.00	-333.92	44.35%
299 - Miscellaneous	6.99	2,000.00	-1,993.01	0.35%
301 - Cell Phones & Air Cards	0.00	410.00	-410.00	0.0%
310 - Office Supplies	1,595.07	2,500.00	-904.93	63.8%
320 - Parts & Supplies - Vehicl	1,338.20	1,000.00	338.20	133.82%
331 - Fuel - Vehicle	439.65	1,700.00	-1,260.35	25.86%
415 - Pers. Prop. Audit Costs	0.00	175.00	-175.00	0.0%
454 - Sewer	906.47	2,500.00	-1,593.53	36.26%
471 - Economic Development	7,400.00	7,400.00	0.00	100.0%
510 - Insurance/ Bonds	20,423.35	25,000.00	-4,576.65	81.69%
531 - Copier Lease / New Equip.	1,634.68	3,580.00	-1,945.32	45.66%
534 - Cleaning/Janitorial	974.25	2,500.00	-1,525.75	38.97%
535 - Facility & Grounds R&M	554.92	5,000.00	-4,445.08	11.1%

City of Eagleville
Profit & Loss Budget vs. Actual
 July through November 2025

	<u>Jul - Nov 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
536 - Parts/Supplies	394.06	600.00	-205.94	65.68%
538 - Library Grant	25,505.50	51,011.00	-25,505.50	50.0%
539- Building Inspections	1,785.00	6,000.00	-4,215.00	29.75%
541 - Re-appraisal Fees	0.00	6,318.00	-6,318.00	0.0%
548 - Mayor's Discretionary Acc	149.94	1,000.00	-850.06	14.99%
555 - Credit Card Fee	0.00	1,600.00	-1,600.00	0.0%
556 - Bank Fees - Other	578.75	200.00	378.75	289.38%
562 - Tech - Annual Maint	12,621.96	12,800.00	-178.04	98.61%
563 - Tech - Hardware & Softwar	0.00	250.00	-250.00	0.0%
565 - Beautification	3,127.00	1,000.00	2,127.00	312.7%
540 - Schools - Liquor Tax Pass Thru	6,911.11	17,500.00	-10,588.89	39.49%
546 - 546 - Staff Mtgs/Confer	60.00	500.00	-440.00	12.0%
546b - 546B - City Council Mtgs/Confer	0.00	500.00	-500.00	0.0%
546c - 546C - PC & BZA Mtgs & Conferen	0.00	500.00	-500.00	0.0%
564 - Storage	375.00	1,000.00	-625.00	37.5%
568 - Property Tax Fees	2,779.00	4,850.00	-2,071.00	57.3%
Total 41000 - General Gov.	<u>244,795.74</u>	<u>586,211.00</u>	<u>-341,415.26</u>	<u>41.76%</u>

City of Eagleville
Profit & Loss Budget vs. Actual
 July through November 2025

Expense	Jul - Nov 25	Budget	\$ Over Budget	% of Budget
42100 - Police Dept.				
111 - Salaries - Police Chief	30,314.74	78,868.00	-48,553.26	38.44%
113 - Hourly Pay	61,311.90	165,372.00	-104,060.10	37.08%
140 - Retirement	6,057.58	18,147.00	-12,089.42	33.38%
141 - Payroll Taxes	6,503.34	18,684.00	-12,180.66	34.81%
142 - Insurance	12,540.00	31,584.00	-19,044.00	39.7%
146 - Workman's Comp	9,396.75	6,200.00	3,196.75	151.56%
147 - Unemployment Tax	0.00			
148 - Police Training	0.00	1,500.00	-1,500.00	0.0%
165 - Drug Fund Expenses	0.00	500.00	-500.00	0.0%
211 - Postage	0.00	25.00	-25.00	0.0%
219 - Communications	0.00	0.00	0.00	0.0%
230 - Dues	0.00	3,000.00	-3,000.00	0.0%
241 - Electricity	932.44	1,660.00	-727.56	56.17%
242- Water	64.52	220.00	-155.48	29.33%
244 - Natural Gas	32.80	164.00	-131.20	20.0%
245 - Telephone & Internet	1,588.16	4,750.00	-3,161.84	33.44%
261 - Vehicle Expense	148.84	10,000.00	-9,851.16	1.49%
266 - Facility Repair & Maint	303.86	500.00	-196.14	60.77%
280 - Travel	0.00	1,000.00	-1,000.00	0.0%
295 - Trash Pickup	139.00	320.00	-181.00	43.44%
299 - Miscellaneous	36.05	2,000.00	-1,963.95	1.8%
300 - Supplies	168.18	6,500.00	-6,331.82	2.59%
301 - Cell phones & Air Cards	967.59	5,800.00	-4,832.41	16.68%
312 - Equipment	1,009.99	10,000.00	-8,990.01	10.1%
326 - Clothing	80.00	2,000.00	-1,920.00	4.0%
331 - Vehicle Fuel	2,224.69	12,000.00	-9,775.31	18.54%
510 - Insurance	24,299.97	14,000.00	10,299.97	173.57%
562 - Tech - Annual Maint	3,694.84	5,030.00	-1,335.16	73.46%
563 - Tech - Hardware & Softwar	0.00	65.00	-65.00	0.0%
765 - TSHO Grant	0.00	8,000.00	-8,000.00	0.0%
780 - State Salary Supplement	0.00	1,600.00	-1,600.00	0.0%
Total 42100 - Police Dept.	161,815.24	409,489.00	-247,673.76	39.52%

City of Eagleville
Profit & Loss Budget vs. Actual
 July through November 2025

Expense	Jul - Nov 25	Budget	\$ Over Budget	% of Budget
42200 - Fire Dept.				
111 - Salaries - Fire Chief	29,867.12	77,711.00	-47,843.88	38.43%
113 - Salaries - Fire Hourly	62,469.26	161,603.00	-99,133.74	38.66%
140 - Retirement	6,016.56	17,781.00	-11,764.44	33.84%
141 - Payroll Taxes	7,039.19	18,308.00	-11,268.81	38.45%
142 - Insurance	6,282.61	23,688.00	-17,405.39	26.52%
146 - Workman's Comp	6,685.99	7,700.00	-1,014.01	86.83%
147 -Unemployment Tax	0.00	300.00	-300.00	0.0%
148 - Training	741.95	4,250.00	-3,508.05	17.46%
161 - Fire Calls	0.00	2,500.00	-2,500.00	0.0%
162 - Incentive Program	2,510.00	25,000.00	-22,490.00	10.04%
230 - Dues	416.55	1,250.00	-833.45	33.32%
231 - Advertising / Promotion	222.50	2,500.00	-2,277.50	8.9%
241 - Electricity	3,036.21	7,850.00	-4,813.79	38.68%
242 - Water	170.98	600.00	-429.02	28.5%
244 - Natural Gas	124.34	3,500.00	-3,375.66	3.55%
245 - Telephone & Internet	1,423.08	4,250.00	-2,826.92	33.48%
261 - R & M - Veh & Equip	3,234.07	23,500.00	-20,265.93	13.76%
266 - Facility R & M	150.97	3,500.00	-3,349.03	4.31%
280 - Travel	0.00	1,750.00	-1,750.00	0.0%
295 - Trash pickup	139.01	325.00	-185.99	42.77%
300 - Fire Dept Supplies/ Misc.	1,116.38	3,000.00	-1,883.62	37.21%
301 - Cell Phones & Air Cards	0.00	1,260.00	-1,260.00	0.0%
320 - Parts & Supplies - Truck	66.76	3,000.00	-2,933.24	2.23%
325 - Turnout/Clothing	0.00	15,000.00	-15,000.00	0.0%
326 - Uniform/Clothing	857.00	4,000.00	-3,143.00	21.43%
331 - Fire Dept. Fuel	2,178.06	14,000.00	-11,821.94	15.56%
510 - Insurance	35,720.90	28,000.00	7,720.90	127.58%
562 - Tech - Annual Maint	4,706.73	13,850.00	-9,143.27	33.98%
563 - Tech - Hardware & Softwar	0.00	2,000.00	-2,000.00	0.0%
619 - Technology	2,048.20			
621 - Truck & Equip Testing	0.00	14,700.00	-14,700.00	0.0%
622 - Physicals & Testing	0.00	3,800.00	-3,800.00	0.0%
623 - Cleaning - Equip/TO	0.00	1,500.00	-1,500.00	0.0%
624 - On Truck Equip	16,261.54	28,000.00	-11,738.46	58.08%
636 - Ruth. Co. Emerg. Coord.	0.00	900.00	-900.00	0.0%
720 - Discretionary (Donation)	0.00	1,000.00	-1,000.00	0.0%
Total 42200 - Fire Dept.	193,485.96	521,876.00	-328,390.04	37.08%

City of Eagleville
Profit & Loss Budget vs. Actual
 July through November 2025

Expense	Jul - Nov 25	Budget	\$ Over Budget	% of Budget
44400 - Parks & Recreation				
111 - Salary -Park/Maint Super,	18,998.96	49,424.00	-30,425.04	38.44%
113 - Salaries - Maintenance	0.00	878.00	-878.00	0.0%
140 - Retirement	1,263.68	3,672.00	-2,408.32	34.41%
141 - Payroll Taxes	1,394.34	3,848.00	-2,453.66	36.24%
142 - Insurance	3,135.00	7,896.00	-4,761.00	39.7%
146 - Workman's Comp	1,005.89	1,710.00	-704.11	58.82%
147 - Unemployment Tax	0.00	100.00	-100.00	0.0%
241 - Electricity	1,324.31	4,100.00	-2,775.69	32.3%
242 - Water	88.46	475.00	-386.54	18.62%
245 - Phone	120.00	1,300.00	-1,180.00	9.23%
250 - Professional Services	5,749.99	13,000.00	-7,250.01	44.23%
254 - Mowing	0.00			
260 - Maintenance	6,209.66	10,500.00	-4,290.34	59.14%
295 - Trash pickup	300.00	950.00	-650.00	31.58%
299 - Misc.	76.97	750.00	-673.03	10.26%
300 - Supplies	869.93	2,000.00	-1,130.07	43.5%
312 - Equipment	64.65	1,500.00	-1,435.35	4.31%
320 - Concession Stand	0.00	2,000.00	-2,000.00	0.0%
331 - Fuel	0.00	1,500.00	-1,500.00	0.0%
510 - Insurance	5,855.17	3,200.00	2,655.17	182.97%
562 - Tech - Annual Maint	175.94	335.00	-159.06	52.52%
583 - Fall Festival	14,465.21	12,000.00	2,465.21	120.54%
584 - Christmas Events	5,053.87	6,000.00	-946.13	84.23%
585 - Summer Events	1,500.00	2,500.00	-1,000.00	60.0%
Total 44400 - Parks & Recreation	67,652.03	129,638.00	-61,985.97	52.19%

City of Eagleville
Profit & Loss Budget vs. Actual
 July through November 2025

	<u>Jul - Nov 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Expense				
51000 · Other Financing Use				
51621 - Transfer to Street Aid	5,443.29	50,000.00	-44,556.71	10.89%
51630 - Transfer to Debt Servic	51,000.00	204,000.00	-153,000.00	25.0%
Total 51000 · Other Financing Use	<u>56,443.29</u>	<u>254,000.00</u>	<u>-197,556.71</u>	<u>22.22%</u>
Total Expense	<u>724,192.26</u>	<u>1,901,214.00</u>	<u>-1,177,021.74</u>	<u>38.09%</u>
Net Income	<u><u>168,992.68</u></u>	<u><u>656.00</u></u>	<u><u>168,336.68</u></u>	<u><u>25,761.08%</u></u>

City of Eagleville-State Street Aid
Balance Sheet
As of November 30, 2025

	<u>Nov 30, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
105 - Volunteer Bank SSA	29,343.43
LGIP - State Street Aid	297,669.12
100 - US Bank - Checking	3,000.00
Total Checking/Savings	<u>330,012.55</u>
Other Current Assets	
Due from General Fund	5,249.23
Total Other Current Assets	<u>5,249.23</u>
Total Current Assets	<u>335,261.78</u>
TOTAL ASSETS	<u>335,261.78</u>
LIABILITIES & EQUITY	
Equity	
350 - Fund Balance	329,976.23
Net Income	5,285.55
Total Equity	<u>335,261.78</u>
TOTAL LIABILITIES & EQUITY	<u>335,261.78</u>

2:12 PM
12/21/25
Accrual Basis

City of Eagleville-State Street Aid
Profit & Loss
November 2025

	Nov 25	Jul - Nov 25
Income		
36100 - Interest Income	968.14	5,032.55
31730 - State of Tenn Gas Tax	2,278.98	12,153.03
Other Financing Source / Uses		
48500 - Transfer frm Gen. Fund	0.00	5,443.29
Total Other Financing Source / Uses	0.00	5,443.29
Total Income	3,247.12	22,628.87
Expense		
43100 - Street Aid Expenses		
510 - Insurance	0.00	922.71
765 - Hwy & Street Permit Bond	0.00	100.00
260 - Repairs & Maintenance	187.50	5,394.22
247 - Street & Traffic Lights	1,454.72	6,086.99
248 - Contract Labor - Mowing	0.00	4,500.00
254 - Engineering	0.00	0.00
342 - Signs	85.96	339.40
Total 43100 - Street Aid Expenses	1,728.18	17,343.32
Total Expense	1,728.18	17,343.32
Net Income	1,518.94	5,285.55

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Accrual Basis

**City of Eagleville-State Street Aid
Profit & Loss Budget vs. Actual
July through November 2025**

	Jul - Nov 25	Budget	\$ Over Budget	% of Budget
Income				
36100 - Interest Income	5,032.55	4,000.00	1,032.55	125.8%
31730 - State of Tenn Gas Tax	12,153.03	29,000.00	-16,846.97	41.9%
Other Financing Source / Uses				
48500 - Transfer frm Gen. Fund	5,443.29	50,000.00	-44,556.71	10.9%
Total Other Financing Source / Uses	5,443.29	50,000.00	-44,556.71	10.9%
Total Income	22,628.87	83,000.00	-60,371.13	27.3%
Expense				
43100 - Street Aid Expenses				
900 - Capital Outlay	0.00	234,400.00	-234,400.00	0.0%
510 - Insurance	922.71	630.00	292.71	146.5%
765 - Hwy & Street Permit Bond	100.00			
260 - Repairs & Maintenance	5,394.22	7,000.00	-1,605.78	77.1%
247 - Street & Traffic Lights	6,086.99	18,670.00	-12,583.01	32.6%
248 - Contract Labor - Mowing	4,500.00	9,500.00	-5,000.00	47.4%
254 - Engineering	0.00	4,000.00	-4,000.00	0.0%
342 - Signs	339.40	600.00	-260.60	56.6%
Total 43100 - Street Aid Expenses	17,343.32	274,800.00	-257,456.68	6.3%
Total Expense	17,343.32	274,800.00	-257,456.68	6.3%
Net Income	5,285.55	-191,800.00	197,085.55	-2.8%

Debt Service Fund
Balance Sheet
As of November 30, 2025

	<u>Nov 30, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
Apex Bank - Checking	675.54
LGIP - Debt Service	217,826.16
Total Checking/Savings	<u>218,501.70</u>
Total Current Assets	<u>218,501.70</u>
TOTAL ASSETS	<u>218,501.70</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to General Fund	2,000.00
Due to Sewer Fund	1,921.00
Total Other Current Liabilities	<u>3,921.00</u>
Total Current Liabilities	<u>3,921.00</u>
Total Liabilities	3,921.00
Equity	
Retained Earnings	447,388.42
Net Income	-232,807.72
Total Equity	<u>214,580.70</u>
TOTAL LIABILITIES & EQUITY	<u>218,501.70</u>

Debt Service Fund
Profit & Loss
 November 2025

	<u>Nov 25</u>	<u>Jul - Nov 25</u>
Ordinary Income/Expense		
Income		
36100 - Interest Income	711.30	4,213.23
Total Income	711.30	4,213.23
Expense		
219 - Emergency Comm Radios	0.00	16,371.00
555 - Bank Fees	42.95	42.95
680 - USDA \$4,500,000	0.00	170,087.00
681 - USDA \$2,009,600	101,520.00	101,520.00
Total Expense	101,562.95	288,020.95
Net Ordinary Income	-100,851.65	-283,807.72
Other Income/Expense		
Other Income		
36961 - Transfer from General	0.00	51,000.00
Total Other Income	0.00	51,000.00
Net Other Income	0.00	51,000.00
Net Income	<u><u>-100,851.65</u></u>	<u><u>-232,807.72</u></u>

Debt Service Fund
Profit & Loss Budget vs. Actual
 July through November 2025

	<u>Jul - Nov 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
36100 - Interest Income	4,213.23	5,000.00	-786.77	84.3%
Total Income	4,213.23	5,000.00	-786.77	84.3%
Expense				
219 - Emergency Comm Radios	16,371.00	16,371.00	0.00	100.0%
555 - Bank Fees	42.95			
680 - USDA \$4,500,000	170,087.00	170,087.00	0.00	100.0%
681 - USDA \$2,009,600	101,520.00	95,939.00	5,581.00	105.8%
Total Expense	288,020.95	282,397.00	5,623.95	102.0%
Net Ordinary Income	-283,807.72	-277,397.00	-6,410.72	102.3%
Other Income/Expense				
Other Income				
36961 - Transfer from General	51,000.00	204,000.00	-153,000.00	25.0%
Total Other Income	51,000.00	204,000.00	-153,000.00	25.0%
Net Other Income	51,000.00	204,000.00	-153,000.00	25.0%
Net Income	<u>-232,807.72</u>	<u>-73,397.00</u>	<u>-159,410.72</u>	<u>317.2%</u>

Capital Projects Fund
Balance Sheet
As of November 30, 2025

	<u>Nov 30, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
Apex Bank - Money Market 6954	27,727.38
Apex Bank Checking - 6059	71,994.49
LGIP - Capital Projects	219,123.41
Total Checking/Savings	<u>318,845.28</u>
Total Current Assets	<u>318,845.28</u>
TOTAL ASSETS	<u><u>318,845.28</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to General Fund	48,225.38
Total Other Current Liabilities	<u>48,225.38</u>
Total Current Liabilities	<u>48,225.38</u>
Total Liabilities	48,225.38
Equity	
Retained Earnings	366,606.56
Net Income	-95,986.66
Total Equity	<u>270,619.90</u>
TOTAL LIABILITIES & EQUITY	<u><u>318,845.28</u></u>

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12/08/25
Accrual Basis

Capital Projects Fund
Profit & Loss
November 2025

	<u>Nov 25</u>	<u>Jul - Nov 25</u>
Ordinary Income/Expense		
Income		
33400 - State Grants	1,000.00	1,000.00
36100 - Interest Income	728.39	3,910.24
Total Income	<u>1,728.39</u>	<u>4,910.24</u>
Expense		
9000 - Capital Projects		
914 - General Government	0.00	6,489.00
915 - Parks Improvements	0.00	7,990.00
916 - Police Equipment	0.00	51,372.90
918 - Demo of Old Bldg/Prkg Lot	0.00	35,045.00
Total 9000 - Capital Projects	<u>0.00</u>	<u>100,896.90</u>
Total Expense	<u>0.00</u>	<u>100,896.90</u>
Net Ordinary Income	<u>1,728.39</u>	<u>-95,986.66</u>
Net Income	<u><u>1,728.39</u></u>	<u><u>-95,986.66</u></u>

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12/08/25

Accrual Basis

Capital Projects Fund
Profit & Loss Budget vs. Actual
 July through November 2025

	Jul - Nov 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
33400 - State Grants	1,000.00	1,200,000.00	-1,199,000.00	0.1%
36100 - Interest Income	3,910.24	5,000.00	-1,089.76	78.2%
Total Income	4,910.24	1,205,000.00	-1,200,089.76	0.4%
Expense				
9000 - Capital Projects				
909 - Grant Match TDOT & TAP	0.00	1,376,500.00	-1,376,500.00	0.0%
914 - General Government	6,489.00	10,000.00	-3,511.00	64.9%
915 - Parks Improvements	7,990.00			
916 - Police Equipment	51,372.90	63,550.00	-12,177.10	80.8%
918 - Demo of Old Bldg/Prkg Lot	35,045.00	35,900.00	-855.00	97.6%
919 - Radar Detection Poles	0.00	10,280.00	-10,280.00	0.0%
Total 9000 - Capital Projects	100,896.90	1,496,230.00	-1,395,333.10	6.7%
Total Expense	100,896.90	1,496,230.00	-1,395,333.10	6.7%
Net Ordinary Income	-95,986.66	-291,230.00	195,243.34	33.0%
Net Income	-95,986.66	-291,230.00	195,243.34	33.0%

City of Eagleville Sewer Fund
Balance Sheet
As of November 30, 2025

	Nov 30, 25
ASSETS	
Current Assets	
Checking/Savings	
LGIP Investment Act	334,725.01
Wilson Bank - Money Market	270,188.78
101 · Wilson Bank & Trust	183,805.19
Total Checking/Savings	788,718.98
Accounts Receivable	
Allowance for Doubtful Accounts	-2,283.18
11000 · *Accounts Receivable	25,186.69
Total Accounts Receivable	22,903.51
Other Current Assets	
Due from Debt Service	1,921.00
Total Other Current Assets	1,921.00
Total Current Assets	813,543.49
Fixed Assets	
151 · Land	72,385.00
155 · Sewer Plant in Service	3,802,455.30
161 · Accumulated Depreciation	-799,099.03
170 · Construction in Progress	34,500.00
Total Fixed Assets	3,110,241.27
TOTAL ASSETS	3,923,784.76
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
141 · Due to General Fund	684.36
211 · Accounts Payable Accrual	4,936.65
Total Other Current Liabilities	5,621.01
Total Current Liabilities	5,621.01
Long Term Liabilities	
251 · Bonds Payable USDA 2013	1,356,031.25
252 · Bonds Payable USDA 2015	123,077.75
Total Long Term Liabilities	1,479,109.00
Total Liabilities	1,484,730.01
Equity	
301 · Retained Earnings	2,421,506.48
Net Income	17,548.27
Total Equity	2,439,054.75
TOTAL LIABILITIES & EQUITY	3,923,784.76

**City of Eagleville Sewer Fund
 Profit & Loss
 November 2025**

	Nov 25	Jul - Nov 25
Ordinary Income/Expense		
Income		
37120 · Utility Income	19,568.80	99,422.37
37191 · Late Payment Penalty	275.65	1,255.41
37296 · Application Fees	500.00	500.00
Total Income	20,344.45	101,177.78
Expense		
52200 · Sewer Expenses		
259 - Profess Services (Grant)	6,049.78	6,049.78
241 · Electrical	897.49	3,382.68
254 · Engineering Services	0.00	0.00
260 · Operation & Maintenance Charges	4,936.65	24,878.70
322 · Step Inspections	62.25	62.25
510 · Insurance	0.00	8,398.90
580 · Depreciation Expense	7,208.78	36,043.90
Total 52200 · Sewer Expenses	19,154.95	78,816.21
Total Expense	19,154.95	78,816.21
Net Ordinary Income	1,189.50	22,361.57
Other Income/Expense		
Other Income		
36100 · Interest Income	1,946.79	10,706.70
Total Other Income	1,946.79	10,706.70
Other Expense		
898 · Bond Interest	3,104.00	15,520.00
Total Other Expense	3,104.00	15,520.00
Net Other Income	-1,157.21	-4,813.30
Net Income	32.29	17,548.27

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12/08/25

Accrual Basis

**City of Eagleville Sewer Fund
Profit & Loss Budget vs. Actual
July through November 2025**

	Jul - Nov 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
37120 · Utility Income	99,422.37	224,000.00	-124,577.63	44.4%
37191 · Late Payment Penalty	1,255.41	2,700.00	-1,444.59	46.5%
37296 · Application Fees	500.00	7,500.00	-7,000.00	6.7%
Total Income	101,177.78	234,200.00	-133,022.22	43.2%
Expense				
52200 · Sewer Expenses				
256 - Audit Fees	0.00	2,500.00	-2,500.00	0.0%
259 - Profess Services (Grant)	6,049.78	8,000.00	-1,950.22	75.6%
241 - Electrical	3,382.68	13,000.00	-9,617.32	26.0%
254 - Engineering Services	0.00	10,000.00	-10,000.00	0.0%
258 - Permit Fees	0.00	1,000.00	-1,000.00	0.0%
260 - Operation & Maintenance Charges	24,878.70	60,000.00	-35,121.30	41.5%
261 - Grounds Maintenance	0.00	3,000.00	-3,000.00	0.0%
299 - Misc	0.00	1,000.00	-1,000.00	0.0%
322 - Step Inspections	62.25	2,500.00	-2,437.75	2.5%
510 - Insurance	8,398.90	5,500.00	2,898.90	152.7%
580 - Depreciation Expense	36,043.90	89,000.00	-52,956.10	40.5%
800 - Delinquency/Writeoffs	0.00	1,000.00	-1,000.00	0.0%
Total 52200 · Sewer Expenses	78,816.21	196,500.00	-117,683.79	40.1%
Total Expense	78,816.21	196,500.00	-117,683.79	40.1%
Net Ordinary Income	22,361.57	37,700.00	-15,338.43	59.3%
Other Income/Expense				
Other Income				
31021 - Grant Income	0.00	161,000.00	-161,000.00	0.0%
36100 · Interest Income	10,706.70	25,000.00	-14,293.30	42.8%
37195 · Capacity Fee	0.00	150,000.00	-150,000.00	0.0%
Total Other Income	10,706.70	336,000.00	-325,293.30	3.2%
Other Expense				
898 · Bond Interest	15,520.00	37,248.00	-21,728.00	41.7%
Total Other Expense	15,520.00	37,248.00	-21,728.00	41.7%
Net Other Income	-4,813.30	298,752.00	-303,565.30	-1.6%
Net Income	17,548.27	336,452.00	-318,903.73	5.2%

Developmental Impact Fund
Balance Sheet
As of November 30, 2025

Nov 30, 25

ASSETS

Current Assets

Other Current Assets

Due from General Fund 15,565.00

Total Other Current Assets 15,565.00

Total Current Assets 15,565.00

TOTAL ASSETS 15,565.00

LIABILITIES & EQUITY

Equity

Restricted for Park Facility Improv 4,122.00

Restricted for Park Land Purchase 675.00

Restricted for Police Facilities 619.00

Restricted for Police Vehicles 840.00

Restricted for Fire Facilities 2,271.00

Restricted for Fire Apparatus 7,038.00

Total Equity 15,565.00

TOTAL LIABILITIES & EQUITY 15,565.00

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12/08/25
Accrual Basis

Developmental Impact Fund
Profit & Loss
November 2025

	<u>Nov 25</u>	<u>Jul - Nov 25</u>
Income		
34191 - Impact Fees - Res.	14,361.00	14,361.00
34192 - Impact Fees - Nonres	1,204.00	1,204.00
Total Income	<u>15,565.00</u>	<u>15,565.00</u>
Expense	0.00	0.00
Net Income	<u><u>15,565.00</u></u>	<u><u>15,565.00</u></u>

CITY OF EAGLEVILLE, TENNESSEE
FOR THE MONTH ENDED DECEMBER 31, 2025



Waycaster, CPA LLC

To the City Council
City of Eagleville, Tennessee

Please accept this letter as a summary of the City's activity for the month ended December 31, 2025.

- The General Fund had \$2,348,074 in cash at December 31st; an increase from the prior month of \$1,095. The Fund reports a monthly loss of \$62,765 with a year-to-date profit of \$107,002. The loss is due to the quarterly transfers to other funds totaling \$70,557. State sales tax for the month totaled \$8,652 and local option sales tax for the month totaled \$100,472.
- The overall revenues of the General Fund were \$147,753, while total expenditures were \$210,517.
- The overall budgeted revenues are \$1,901,870; \$1,040,637 of this has been collected – this represents 54.72%. The overall budgeted expenditures (excluding transfers) are \$1,647,214; \$806,636 of this has been expended – this represents 48.97%.
- Below is a table detailing the fund balance of the General Fund as of December 31, 2025:

General Fund	
Fund Balance - Beginning	\$ 2,317,165.00
Add: Revenues	\$ 1,040,637.00
Less: Expenses	<u>\$ (933,636.00)</u>
Fund Balance - Ending	\$ 2,424,166.00
Recommended Minimum Balance	\$ 1,500,000.00
Excess Fund Balance	<u>\$ 924,166.00</u>

- At month-end, the State Street Aid Fund had a cash balance of \$346,324– an increase of \$16,311 from the prior month. Interest earnings totaled \$1,231. The fund has a monthly profit of \$13,383 with a year-to-date profit of \$18,669. The General Fund initiated it's quarterly transfer totaling \$19,557.
- The Debt service fund currently has \$266,316 in cash available. Interest earnings totaled \$712. The fund reports a profit of \$51,745, with a year-to-date loss of \$181,053. The General Fund initiated it's quarterly transfer totaling \$51,000. USDA is still working to refund the debt payment that was overdrafted by their error.
- The Capital Projects Fund has \$271,357 at month-end. The fund reports a profit of \$731, with a year-to-date loss of \$95,255. Capital outlay thus far totals \$100,897.
- The Sewer Fund had \$799,970 as of December 31st. This is an increase of \$11,251 from the prior month. December reports an operating profit of \$6,269 with a net profit of \$5,126. The year-to-date operating profit is \$28,630 with a year-to-date profit of \$22,674. As a reminder, this includes depreciation expense totaling \$43,253 thus far, which is a non-cash expenditure. Interest earned totaled \$1,961.
- The Developmental Impact fund has no changes for this month. The restrictions for various City functions are presented page 30. The Fund reports a profit of \$15,565.

Thank you,
Cassie Edrington, MPA

Waycaster, CPA LLC

To the City Council
City of Eagleville, Tennessee
Eagleville, Tennessee

The accompanying financial statements of the City of Eagleville, Tennessee as of December 31, 2025, and for the six months ended were not subjected to an audit, review, or compilation engagement by us and we do not express an opinion, a conclusion, nor provide any assurance on them.

January 20, 2026

City of Eagleville
Balance Sheet
As of December 31, 2025

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
105 - Volunteer Bank GF	403,362.48
Apex Bank - CD	200,000.00
LGIP - General Fund	1,534,437.53
100 · Petty Cash	250.00
104 · US Bank Checking	156,500.77
116 · Apex Bank - General Fund	53,522.94
Total Checking/Savings	2,348,073.72
Other Current Assets	
122 - State/Local Taxes Recv.	117,362.40
126 - Prop. Taxes Rec-Curr Yr	221,831.24
AFDA Property Taxes	-3,496.41
Due from Capital Projects Fund	5.69
Due from Debt Service Fund	-20.00
124 · Lease Receivable	48,795.34
125 · Lease Receivable - Interest	357.70
Total Other Current Assets	384,835.96
Total Current Assets	2,732,909.68
TOTAL ASSETS	2,732,909.68
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
215 - Due to Street Aid Fund	2,321.26
221 - Payroll Liabilities	-595.82
230 - Deferred Property Tax Rev	218,334.83
256 - Due to Comcast - Bond	35,011.07
257 - Due to Devel. Impact Fund	10,968.00
233 · Lease Deferred Inflow	41,822.43
239 · Due to State - Litigation Tax	545.43
243 · E-Ticketing	335.00
Total Other Current Liabilities	308,742.20
Total Current Liabilities	308,742.20
Total Liabilities	308,742.20
Equity	
350 - Fund Balance	2,317,165.38
Net Income	107,002.10
Total Equity	2,424,167.48
TOTAL LIABILITIES & EQUITY	2,732,909.68

City of Eagleville
Profit & Loss
December 2025

	Dec 25	Jul - Dec 25
Income		
Fines & Fees		
32615 · Planning Dept. Fees	0.00	500.00
32616 · CC Processing Fees	16.25	373.88
35110 · City Court Fines & Costs	7,927.57	30,079.94
35140 · Drug Fees	0.00	118.75
Total Fines & Fees	7,943.82	31,072.57
Fire Dept. Income		
34260 · Fire Dept Donations	500.00	500.00
Total Fire Dept. Income	500.00	500.00
Interest Income		
36100 · Interest Gen. Fund Svgs	7,173.95	33,461.51
36101 · Interest Income - CD	0.00	328.78
Total Interest Income	7,173.95	33,790.29
Intergovernmental Revenue		
33102 · Ruth. Co Fire Dept Grant	0.00	60,000.00
33103 · State of TN Grant	0.00	3,000.00
33320 · TVA n Lieu of Tax	2,736.96	5,473.92
33500 · State of TN-Telecomm.STG	58.25	353.69
33510 · State of TN-Sales Tax	8,652.34	51,994.91
33530 · State of TN-Beer Tax	0.00	176.66
33552 · St of TN-Cty St/Trans	123.10	658.12
33558 · State Trans. & Modernization	27.06	305.94
33593 · Excise Tax	0.00	0.00
33700 · State of TN Sport Betting	0.00	809.67
Total Intergovernmental Revenue	11,597.71	122,772.91
License & Permits		
32600 · Business License	0.00	80.00
32610 · Building Permits	926.00	12,041.50
Total License & Permits	926.00	12,121.50
Local Taxes		
31100 · Property Tax	6,581.97	26,064.33
31200 · Property Taxes-Pr. Years	562.00	6,139.99
31300 · Tax Penalty & Interest	75.90	529.36
31600 · Rutherford Co Sales Tax	100,471.87	703,554.81
31800 · Business Taxes	224.06	4,551.80
31980 · Liquor by Drink Tax	2,747.50	19,869.74
31990 · Local Beer Tax	3,294.46	19,848.25
Total Local Taxes	113,957.76	780,558.28
Misc. Revenues		
34621 - Donations Police	500.00	500.00
36211 - Rent - House	1,650.00	9,900.00
36000 · Misc. Income	0.00	43.01
36200 · Chamber of Commerce Rent	0.00	2,000.00

City of Eagleville
Profit & Loss
December 2025

	<u>Dec 25</u>	<u>Jul - Dec 25</u>
36210 · Rental Income	3,503.29	21,418.91
36240 · Dividends & Reimbursements	0.00	7,310.00
Total Misc. Revenues	<u>5,653.29</u>	<u>41,171.92</u>
Parks & Recreation Revenue		
34727 · Pavilion & Field Rent	0.00	2,075.00
34728 · Booth Fees	0.00	5,825.00
34729 · Event Sponsorships	0.00	10,750.00
Total Parks & Recreation Revenue	<u>0.00</u>	<u>18,650.00</u>
Total Income	<u>147,752.53</u>	<u>1,040,637.47</u>

City of Eagleville
Profit & Loss
December 2025

Expense	Dec 25	Jul - Dec 25
41000 - General Gov.		
Total 111 - City Recorder	4,403.20	26,407.41
112 - Overtime Pay	0.00	817.90
113 - City Manager	7,776.46	46,637.74
114- Salaries -City Clerk	4,328.00	25,956.71
140 - Retirement	1,226.52	6,774.14
141 - Payroll Taxes	1,215.09	7,373.60
142 - Insurance	1,881.00	11,286.00
146 - Workman's Comp	0.00	390.37
211 - Postage	78.00	402.08
230 - Dues	451.00	1,650.48
231 - Legal Notices / Ads	98.08	346.44
241 - Electricity	392.84	2,882.98
242 - Water	19.52	137.60
244 - Natural Gas	76.28	204.54
245 - Telephone & Internet	439.11	2,142.23
250 - Professional Services	9,000.00	18,000.00
251 - City Judge Fee	150.00	900.00
252 - Attorney Fees	1,850.00	9,130.00
253 - Accounting Fees	3,857.00	15,082.00
254 - Engineering	12,222.00	24,409.00
256 - Audit Fees	6,500.00	6,500.00
257 - Planning / Zoning	0.00	18.24
258 - House - Lease Expenses	590.00	1,415.00
261 - Repair & Maint Vehicle	0.00	2,570.48
280 - Staff - day trips	25.20	113.12
295 - Trash pickup	54.02	320.10
299 - Miscellaneous	0.00	6.99
310 - Office Supplies	96.89	1,691.96
320 - Parts & Supplies - Vehicl	0.00	1,338.20
331 - Fuel - Vehicle	81.94	521.59
415 - Pers. Prop. Audit Costs	0.00	0.00
454 - Sewer	232.25	1,138.72
471 - Economic Development	0.00	7,400.00
510 - Insurance/ Bonds	0.00	20,423.35
531 - Copier Lease / New Equip.	306.08	1,940.76
534 - Cleaning/Janitorial	560.00	1,534.25
535 - Facility & Grounds R&M	56.00	610.92
536 - Parts/Supplies	0.00	394.06
538 - Library Grant	12,752.75	38,258.25
539- Building Inspections	255.00	2,040.00
541 - Re-appraisal Fees	0.00	0.00
548 - Mayor's Discretionary Acc	70.00	219.94

City of Eagleville
Profit & Loss
December 2025

	<u>Dec 25</u>	<u>Jul - Dec 25</u>
556 - Bank Fees - Other	271.98	860.73
562 - Tech - Annual Maint	0.00	12,621.96
565 - Beautification	0.00	3,127.00
540 - Schools - Liquor Tax Pass Thru	1,650.00	8,561.11
546 - 546 - Staff Mtgs/Confer	0.00	60.00
564 - Storage	75.00	450.00
568 - Property Tax Fees	0.00	2,779.00
Total 41000 - General Gov.	73,041.21	317,846.95

City of Eagleville
Profit & Loss
December 2025

Expense	<u>Dec 25</u>	<u>Jul - Dec 25</u>
42100 - Police Dept.		
111 - Salaries - Police Chief	6,066.76	36,381.50
113 - Hourly Pay	12,741.26	74,053.16
140 - Retirement	1,378.66	7,436.24
141 - Payroll Taxes	1,555.85	8,059.19
142 - Insurance	2,508.00	15,048.00
146 - Workman's Comp	0.00	9,396.75
147 - Unemployment Tax	0.00	0.00
241 - Electricity	157.72	1,090.16
242- Water	15.99	80.51
244 - Natural Gas	18.29	51.09
245 - Telephone & Internet	397.04	1,985.20
261 - Vehicle Expense	14.99	163.83
266 - Facility Repair & Maint	274.00	577.86
295 - Trash Pickup	13.50	152.50
299 - Miscellaneous	0.00	36.05
300 - Supplies	0.00	168.18
301 - Cell phones & Air Cards	237.12	1,204.71
312 - Equipment	374.99	1,384.98
326 - Clothing	0.00	80.00
331 - Vehicle Fuel	625.99	2,850.68
510 - Insurance	0.00	24,299.97
562 - Tech - Annual Maint	0.00	3,694.84
780 - State Salary Supplement	3,000.00	3,000.00
Total 42100 - Police Dept.	<u>29,380.16</u>	<u>191,195.40</u>

City of Eagleville
Profit & Loss
December 2025

Expense	Dec 25	Jul - Dec 25
42200 · Fire Dept.		
111 - Salaries - Fire Chief	5,977.76	35,844.88
113 - Salaries - Fire Hourly	8,785.96	71,255.22
140 - Retirement	1,459.70	7,476.26
141 - Payroll Taxes	1,125.35	8,164.54
142 - Insurance	1,254.49	7,537.10
146 - Workman's Comp	0.00	6,685.99
148 - Training	0.00	741.95
162 - Incentive Program	680.00	3,190.00
230 - Dues	675.00	1,091.55
231 - Advertising / Promotion	0.00	222.50
241 - Electricity	636.75	3,672.96
242 - Water	43.01	213.99
244 - Natural Gas	82.06	206.40
245 - Telephone & Internet	1,176.03	2,599.11
261 - R & M - Veh & Equip	3,941.08	6,090.86
266 - Facility R & M	30.00	180.97
280 - Travel	660.80	660.80
295 - Trash pickup	13.50	152.51
300 - Fire Dept Supplies/ Misc.	0.00	1,116.38
320 - Parts & Supplies - Truck	16.79	83.55
325 - Turnout/Clothing	0.00	0.00
326 - Uniform/Clothing	0.00	857.00
331 - Fire Dept. Fuel	483.37	2,661.43
510 - Insurance	0.00	35,720.90
562 - Tech - Annual Maint	1,320.00	6,026.73
619 - Technology	0.00	2,048.20
621 - Truck & Equip Testing	0.00	0.00
624 - On Truck Equip	305.38	16,566.92
720 - Discretionary (Donation)	1,016.62	1,016.62
Total 42200 · Fire Dept.	29,683.65	222,085.32

City of Eagleville
Profit & Loss
 December 2025

Expense	<u>Dec 25</u>	<u>Jul - Dec 25</u>
44400 · Parks & Recreation		
111 - Salary -Park/Maint Super,	3,801.60	22,800.56
140 - Retirement	282.46	1,546.14
141 - Payroll Taxes	277.70	1,672.04
142 - Insurance	627.00	3,762.00
146 - Workman's Comp	0.00	1,005.89
241 - Electricity	376.14	1,700.45
242 - Water	18.96	107.42
245 - Phone	30.00	150.00
250 - Professional Services	1,416.67	7,166.66
254 - Mowing	0.00	0.00
260 - Maintenance	20.00	6,229.66
295 - Trash pickup	75.00	375.00
299 - Misc.	0.00	76.97
300 - Supplies	56.47	926.40
312 - Equipment	0.00	64.65
320 - Concession Stand	0.00	0.00
510 - Insurance	0.00	5,855.17
562 - Tech - Annual Maint	0.00	175.94
583 - Fall Festival	0.00	14,465.21
584 - Christmas Events	873.67	5,927.54
585 - Summer Events	0.00	1,500.00
Total 44400 · Parks & Recreation	<u>7,855.67</u>	<u>75,507.70</u>

City of Eagleville
Profit & Loss
December 2025

	<u>Dec 25</u>	<u>Jul - Dec 25</u>
Expense		
51000 - Other Financing Use		
51621 - Transfer to Street Aid	19,556.71	25,000.00
51630 - Transfer to Debt Servic	51,000.00	102,000.00
Total 51000 - Other Financing Use	<u>70,556.71</u>	<u>127,000.00</u>
Total Expense	<u>210,517.40</u>	<u>933,635.37</u>
Net Income	<u><u>-62,764.87</u></u>	<u><u>107,002.10</u></u>

City of Eagleville Profit & Loss Budget vs. Actual July through December 2025

	<u>Jul - Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
Fines & Fees				
32615 · Planning Dept. Fees	500.00	900.00	-400.00	55.56%
32616 · CC Processing Fees	373.88	1,600.00	-1,226.12	23.37%
35110 · City Court Fines & Costs	30,079.94	46,000.00	-15,920.06	65.39%
35140 · Drug Fees	118.75			
Total Fines & Fees	<u>31,072.57</u>	<u>48,500.00</u>	<u>-17,427.43</u>	<u>64.07%</u>
Fire Dept. Income				
34260 · Fire Dept Donations	500.00	1,000.00	-500.00	50.0%
Total Fire Dept. Income	<u>500.00</u>	<u>1,000.00</u>	<u>-500.00</u>	<u>50.0%</u>
Interest Income				
36100 · Interest Gen. Fund Svgs	33,461.51	40,000.00	-6,538.49	83.65%
36101 · Interest Income - CD	328.78	11,000.00	-10,671.22	2.99%
Total Interest Income	<u>33,790.29</u>	<u>51,000.00</u>	<u>-17,209.71</u>	<u>66.26%</u>
Intergovernmental Revenue				
33100 · Police Salary Supplement	0.00	3,200.00	-3,200.00	0.0%
33101 · TSHO Grant	0.00	4,000.00	-4,000.00	0.0%
33102 · Ruth. Co Fire Dept Grant	60,000.00	80,000.00	-20,000.00	75.0%
33103 · State of TN Grant	3,000.00			
33320 · TVA n Lieu of Tax	5,473.92	9,900.00	-4,426.08	55.29%
33500 · State of TN-Telecomm.STG	353.69	725.00	-371.31	48.79%
33510 · State of TN-Sales Tax	51,994.91	100,500.00	-48,505.09	51.74%
33530 · State of TN-Beer Tax	176.66	360.00	-183.34	49.07%
33552 · St of TN-Cty St/Trans	658.12	1,400.00	-741.88	47.01%
33558 · State Trans. & Modernization	305.94	275.00	30.94	111.25%
33593 · Excise Tax	0.00	1,400.00	-1,400.00	0.0%
33700 · State of TN Sport Betting	809.67	1,500.00	-690.33	53.98%
Total Intergovernmental Revenue	<u>122,772.91</u>	<u>203,260.00</u>	<u>-80,487.09</u>	<u>60.4%</u>
License & Permits				
32600 · Business License	80.00	100.00	-20.00	80.0%
32610 · Building Permits	12,041.50	42,000.00	-29,958.50	28.67%
32620 · Beer Permits	0.00	200.00	-200.00	0.0%
Total License & Permits	<u>12,121.50</u>	<u>42,300.00</u>	<u>-30,178.50</u>	<u>28.66%</u>
Local Taxes				
31100 · Property Tax	26,064.33	201,235.00	-175,170.67	12.95%
31200 · Property Taxes-Pr. Years	6,139.99	6,200.00	-60.01	99.03%
31300 · Tax Penalty & Interest	529.36	500.00	29.36	105.87%
31600 · Rutherford Co Sales Tax	703,554.81	1,112,000.00	-408,445.19	63.27%
31800 · Business Taxes	4,551.80	65,000.00	-60,448.20	7.0%
31980 · Liquor by Drink Tax	19,869.74	35,000.00	-15,130.26	56.77%
31990 · Local Beer Tax	19,848.25	39,000.00	-19,151.75	50.89%
Total Local Taxes	<u>780,558.28</u>	<u>1,458,935.00</u>	<u>-678,376.72</u>	<u>53.5%</u>
Misc. Revenues				
34621 - Donations Police	500.00	1,000.00	-500.00	50.0%

City of Eagleville
Profit & Loss Budget vs. Actual
July through December 2025

	<u>Jul - Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
36211 - Rent - House	9,900.00	18,150.00	-8,250.00	54.55%
36000 - Misc. Income	43.01	2,500.00	-2,456.99	1.72%
36200 - Chamber of Commerce Rent	2,000.00	6,000.00	-4,000.00	33.33%
36210 - Rental Income	21,418.91	40,000.00	-18,581.09	53.55%
36240 - Dividends & Reimbursements	7,310.00	6,000.00	1,310.00	121.83%
Total Misc. Revenues	<u>41,171.92</u>	<u>73,650.00</u>	<u>-32,478.08</u>	<u>55.9%</u>
Parks & Recreation Revenue				
34724 - Ballpark Fence Banners	0.00	3,000.00	-3,000.00	0.0%
34725 - Conc. Stand Income	0.00	1,000.00	-1,000.00	0.0%
34726 - Ball Sign-up Fees	0.00	2,500.00	-2,500.00	0.0%
34727 - Pavilion & Field Rent	2,075.00	125.00	1,950.00	1,660.0%
34728 - Booth Fees	5,825.00	4,900.00	925.00	118.88%
34729 - Event Sponsorships	10,750.00	11,700.00	-950.00	91.88%
Total Parks & Recreation Revenue	<u>18,650.00</u>	<u>23,225.00</u>	<u>-4,575.00</u>	<u>80.3%</u>
Total Income	<u>1,040,637.47</u>	<u>1,901,870.00</u>	<u>-861,232.53</u>	<u>54.72%</u>

City of Eagleville Profit & Loss Budget vs. Actual July through December 2025

Expense	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
41000 · General Gov.				
Total 111 - City Recorder	26,407.41	57,251.00	-30,843.59	46.13%
112 - Overtime Pay	817.90	2,651.00	-1,833.10	30.85%
113 - City Manager	46,637.74	101,094.00	-54,456.26	46.13%
114- Salaries -City Clerk	25,956.71	56,260.00	-30,303.29	46.14%
140 - Retirement	6,774.14	16,142.00	-9,367.86	41.97%
141 - Payroll Taxes	7,373.60	16,621.00	-9,247.40	44.36%
142 - Insurance	11,286.00	23,688.00	-12,402.00	47.64%
146 - Workman's Comp	390.37	6,290.00	-5,899.63	6.21%
147 - Unemployment Tax	0.00	300.00	-300.00	0.0%
211 - Postage	402.08	800.00	-397.92	50.26%
230 - Dues	1,650.48	2,100.00	-449.52	78.59%
231 - Legal Notices / Ads	346.44	1,800.00	-1,453.56	19.25%
241 - Electricity	2,882.98	7,000.00	-4,117.02	41.19%
242 - Water	137.60	700.00	-562.40	19.66%
244 - Natural Gas	204.54	3,600.00	-3,395.46	5.68%
245 - Telephone & Internet	2,142.23	3,345.00	-1,202.77	64.04%
250 - Professional Services	18,000.00	36,000.00	-18,000.00	50.0%
251 - City Judge Fee	900.00	1,800.00	-900.00	50.0%
252 - Attorney Fees	9,130.00	26,000.00	-16,870.00	35.12%
253 - Accounting Fees	15,082.00	32,000.00	-16,918.00	47.13%
254 - Engineering	24,409.00	15,000.00	9,409.00	162.73%
256 - Audit Fees	6,500.00	6,500.00	0.00	100.0%
257 - Planning / Zoning	18.24	4,000.00	-3,981.76	0.46%
258 - House - Lease Expenses	1,415.00	2,000.00	-585.00	70.75%
261 - Repair & Maint Vehicle	2,570.48	1,000.00	1,570.48	257.05%
280 - Staff - day trips	113.12	775.00	-661.88	14.6%
281 - Staff - overnight	0.00	500.00	-500.00	0.0%
282 - City Council Travel	0.00	500.00	-500.00	0.0%
283 - Boards & Comm - Travel	0.00	500.00	-500.00	0.0%
295 - Trash pickup	320.10	600.00	-279.90	53.35%
299 - Miscellaneous	6.99	2,000.00	-1,993.01	0.35%
301 - Cell Phones & Air Cards	0.00	410.00	-410.00	0.0%
310 - Office Supplies	1,691.96	2,500.00	-808.04	67.68%
320 - Parts & Supplies - Vehicl	1,338.20	1,000.00	338.20	133.82%
331 - Fuel - Vehicle	521.59	1,700.00	-1,178.41	30.68%
415 - Pers. Prop. Audit Costs	0.00	175.00	-175.00	0.0%
454 - Sewer	1,138.72	2,500.00	-1,361.28	45.55%
471 - Economic Development	7,400.00	7,400.00	0.00	100.0%
510 - Insurance/ Bonds	20,423.35	25,000.00	-4,576.65	81.69%
531 - Copier Lease / New Equip.	1,940.76	3,580.00	-1,639.24	54.21%
534 - Cleaning/Janitorial	1,534.25	2,500.00	-965.75	61.37%
535 - Facility & Grounds R&M	610.92	5,000.00	-4,389.08	12.22%

City of Eagleville
Profit & Loss Budget vs. Actual
 July through December 2025

	<u>Jul - Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
536 - Parts/Supplies	394.06	600.00	-205.94	65.68%
538 - Library Grant	38,258.25	51,011.00	-12,752.75	75.0%
539- Building Inspections	2,040.00	6,000.00	-3,960.00	34.0%
541 - Re-appraisal Fees	0.00	6,318.00	-6,318.00	0.0%
548 - Mayor's Discretionary Acc	219.94	1,000.00	-780.06	21.99%
555 - Credit Card Fee	0.00	1,600.00	-1,600.00	0.0%
556 - Bank Fees - Other	860.73	200.00	660.73	430.37%
562 - Tech - Annual Maint	12,621.96	12,800.00	-178.04	98.61%
563 - Tech - Hardware & Softwar	0.00	250.00	-250.00	0.0%
565 - Beautification	3,127.00	1,000.00	2,127.00	312.7%
540 - Schools - Liquor Tax Pass Thru	8,561.11	17,500.00	-8,938.89	48.92%
546 - 546 - Staff Mtgs/Confer	60.00	500.00	-440.00	12.0%
546b - 546B - City Council Mtgs/Confer	0.00	500.00	-500.00	0.0%
546c - 546C - PC & BZA Mtgs & Conferen	0.00	500.00	-500.00	0.0%
564 - Storage	450.00	1,000.00	-550.00	45.0%
568 - Property Tax Fees	2,779.00	4,850.00	-2,071.00	57.3%
Total 41000 - General Gov.	<u>317,846.95</u>	<u>586,211.00</u>	<u>-268,364.05</u>	<u>54.22%</u>

City of Eagleville
Profit & Loss Budget vs. Actual
July through December 2025

Expense	<u>Jul - Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
42100 · Police Dept.				
111 - Salaries - Police Chief	36,381.50	78,868.00	-42,486.50	46.13%
113 - Hourly Pay	74,053.16	165,372.00	-91,318.84	44.78%
140 - Retirement	7,436.24	18,147.00	-10,710.76	40.98%
141 - Payroll Taxes	8,059.19	18,684.00	-10,624.81	43.13%
142 - Insurance	15,048.00	31,584.00	-16,536.00	47.64%
146 - Workman's Comp	9,396.75	6,200.00	3,196.75	151.56%
147 - Unemployment Tax	0.00			
148 - Police Training	0.00	1,500.00	-1,500.00	0.0%
165 - Drug Fund Expenses	0.00	500.00	-500.00	0.0%
211 - Postage	0.00	25.00	-25.00	0.0%
219 - Communications	0.00	0.00	0.00	0.0%
230 - Dues	0.00	3,000.00	-3,000.00	0.0%
241 - Electricity	1,090.16	1,660.00	-569.84	65.67%
242- Water	80.51	220.00	-139.49	36.6%
244 - Natural Gas	51.09	164.00	-112.91	31.15%
245 - Telephone & Internet	1,985.20	4,750.00	-2,764.80	41.79%
261 - Vehicle Expense	163.83	10,000.00	-9,836.17	1.64%
266 - Facility Repair & Maint	577.86	500.00	77.86	115.57%
280 - Travel	0.00	1,000.00	-1,000.00	0.0%
295 - Trash Pickup	152.50	320.00	-167.50	47.66%
299 - Miscellaneous	36.05	2,000.00	-1,963.95	1.8%
300 - Supplies	168.18	6,500.00	-6,331.82	2.59%
301 - Cell phones & Air Cards	1,204.71	5,800.00	-4,595.29	20.77%
312 - Equipment	1,384.98	10,000.00	-8,615.02	13.85%
326 - Clothing	80.00	2,000.00	-1,920.00	4.0%
331 - Vehicle Fuel	2,850.68	12,000.00	-9,149.32	23.76%
510 - Insurance	24,299.97	14,000.00	10,299.97	173.57%
562 - Tech - Annual Maint	3,694.84	5,030.00	-1,335.16	73.46%
563 - Tech - Hardware & Softwar	0.00	65.00	-65.00	0.0%
765 - TSHO Grant	0.00	8,000.00	-8,000.00	0.0%
780 - State Salary Supplement	3,000.00	1,600.00	1,400.00	187.5%
Total 42100 · Police Dept.	<u>191,195.40</u>	<u>409,489.00</u>	<u>-218,293.60</u>	<u>46.69%</u>

City of Eagleville
Profit & Loss Budget vs. Actual
July through December 2025

Expense	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
42200 · Fire Dept.				
111 - Salaries - Fire Chief	35,844.88	77,711.00	-41,866.12	46.13%
113 - Salaries - Fire Hourly	71,255.22	161,603.00	-90,347.78	44.09%
140 - Retirement	7,476.26	17,781.00	-10,304.74	42.05%
141 - Payroll Taxes	8,164.54	18,308.00	-10,143.46	44.6%
142 - Insurance	7,537.10	23,688.00	-16,150.90	31.82%
146 - Workman's Comp	6,685.99	7,700.00	-1,014.01	86.83%
147 -Unemployment Tax	0.00	300.00	-300.00	0.0%
148 - Training	741.95	4,250.00	-3,508.05	17.46%
161 - Fire Calls	0.00	2,500.00	-2,500.00	0.0%
162 - Incentive Program	3,190.00	25,000.00	-21,810.00	12.76%
230 - Dues	1,091.55	1,250.00	-158.45	87.32%
231 - Advertising / Promotion	222.50	2,500.00	-2,277.50	8.9%
241 - Electricity	3,672.96	7,850.00	-4,177.04	46.79%
242 - Water	213.99	600.00	-386.01	35.67%
244 - Natural Gas	206.40	3,500.00	-3,293.60	5.9%
245 - Telephone & Internet	2,599.11	4,250.00	-1,650.89	61.16%
261 - R & M - Veh & Equip	6,090.86	23,500.00	-17,409.14	25.92%
266 - Facility R & M	180.97	3,500.00	-3,319.03	5.17%
280 - Travel	660.80	1,750.00	-1,089.20	37.76%
295 - Trash pickup	152.51	325.00	-172.49	46.93%
300 - Fire Dept Supplies/ Misc.	1,116.38	3,000.00	-1,883.62	37.21%
301 - Cell Phones & Air Cards	0.00	1,260.00	-1,260.00	0.0%
320 - Parts & Supplies - Truck	83.55	3,000.00	-2,916.45	2.79%
325 - Turnout/Clothing	0.00	15,000.00	-15,000.00	0.0%
326 - Uniform/Clothing	857.00	4,000.00	-3,143.00	21.43%
331 - Fire Dept. Fuel	2,661.43	14,000.00	-11,338.57	19.01%
510 - Insurance	35,720.90	28,000.00	7,720.90	127.58%
562 - Tech - Annual Maint	6,026.73	13,850.00	-7,823.27	43.51%
563 - Tech - Hardware & Softwar	0.00	2,000.00	-2,000.00	0.0%
619 - Technology	2,048.20			
621 - Truck & Equip Testing	0.00	14,700.00	-14,700.00	0.0%
622 - Physicals & Testing	0.00	3,800.00	-3,800.00	0.0%
623 - Cleaning - Equip/TO	0.00	1,500.00	-1,500.00	0.0%
624 - On Truck Equip	16,566.92	28,000.00	-11,433.08	59.17%
636 - Ruth. Co. Emerg. Coord.	0.00	900.00	-900.00	0.0%
720 - Discretionary (Donation)	1,016.62	1,000.00	16.62	101.66%
Total 42200 · Fire Dept.	222,085.32	521,876.00	-299,790.68	42.56%

City of Eagleville
Profit & Loss Budget vs. Actual
July through December 2025

Expense	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
44400 · Parks & Recreation				
111 - Salary -Park/Maint Super,	22,800.56	49,424.00	-26,623.44	46.13%
113 - Salaries - Maintenance	0.00	878.00	-878.00	0.0%
140 - Retirement	1,546.14	3,672.00	-2,125.86	42.11%
141 - Payroll Taxes	1,672.04	3,848.00	-2,175.96	43.45%
142 - Insurance	3,762.00	7,896.00	-4,134.00	47.64%
146 - Workman's Comp	1,005.89	1,710.00	-704.11	58.82%
147 - Unemployment Tax	0.00	100.00	-100.00	0.0%
241 - Electricity	1,700.45	4,100.00	-2,399.55	41.47%
242 - Water	107.42	475.00	-367.58	22.62%
245 - Phone	150.00	1,300.00	-1,150.00	11.54%
250 - Professional Services	7,166.66	13,000.00	-5,833.34	55.13%
254 - Mowing	0.00			
260 - Maintenance	6,229.66	10,500.00	-4,270.34	59.33%
295 - Trash pickup	375.00	950.00	-575.00	39.47%
299 - Misc.	76.97	750.00	-673.03	10.26%
300 - Supplies	926.40	2,000.00	-1,073.60	46.32%
312 - Equipment	64.65	1,500.00	-1,435.35	4.31%
320 - Concession Stand	0.00	2,000.00	-2,000.00	0.0%
331 - Fuel	0.00	1,500.00	-1,500.00	0.0%
510 - Insurance	5,855.17	3,200.00	2,655.17	182.97%
562 - Tech - Annual Maint	175.94	335.00	-159.06	52.52%
583 - Fall Festival	14,465.21	12,000.00	2,465.21	120.54%
584 - Christmas Events	5,927.54	6,000.00	-72.46	98.79%
585 - Summer Events	1,500.00	2,500.00	-1,000.00	60.0%
Total 44400 · Parks & Recreation	75,507.70	129,638.00	-54,130.30	58.25%

City of Eagleville
Profit & Loss Budget vs. Actual
 July through December 2025

	<u>Jul - Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Expense				
51000 - Other Financing Use				
51621 - Transfer to Street Aid	25,000.00	50,000.00	-25,000.00	50.0%
51630 - Transfer to Debt Servic	102,000.00	204,000.00	-102,000.00	50.0%
Total 51000 - Other Financing Use	<u>127,000.00</u>	<u>254,000.00</u>	<u>-127,000.00</u>	<u>50.0%</u>
Total Expense	<u>933,635.37</u>	<u>1,901,214.00</u>	<u>-967,578.63</u>	<u>49.11%</u>
Net Income	<u><u>107,002.10</u></u>	<u><u>656.00</u></u>	<u><u>106,346.10</u></u>	<u><u>16,311.3%</u></u>

City of Eagleville-State Street Aid

Balance Sheet

As of December 31, 2025

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
105 - Volunteer Bank SSA	19,872.48
LGIP - State Street Aid	323,451.08
100 - US Bank - Checking	3,000.00
Total Checking/Savings	346,323.56
Other Current Assets	
Due from General Fund	2,321.26
Total Other Current Assets	2,321.26
Total Current Assets	348,644.82
TOTAL ASSETS	348,644.82
LIABILITIES & EQUITY	
Equity	
350 - Fund Balance	329,976.23
Net Income	18,668.59
Total Equity	348,644.82
TOTAL LIABILITIES & EQUITY	348,644.82

**City of Eagleville-State Street Aid
Profit & Loss
December 2025**

	<u>Dec 25</u>	<u>Jul - Dec 25</u>
Income		
36100 - Interest Income	1,230.91	6,263.46
31730 - State of Tenn Gas Tax	2,321.26	14,474.29
Other Financing Source / Uses		
48500 - Transfer frm Gen. Fund	19,556.71	25,000.00
Total Other Financing Source / Uses	<u>19,556.71</u>	<u>25,000.00</u>
Total Income	23,108.88	45,737.75
Expense		
43100 - Street Aid Expenses		
900 - Capital Outlay	8,250.00	8,250.00
510 - Insurance	0.00	922.71
765 - Hwy & Street Permit Bond	0.00	100.00
260 - Repairs & Maintenance	0.00	5,394.22
247 - Street & Traffic Lights	1,475.84	7,562.83
248 - Contract Labor - Mowing	0.00	4,500.00
254 - Engineering	0.00	0.00
342 - Signs	0.00	339.40
Total 43100 - Street Aid Expenses	<u>9,725.84</u>	<u>27,069.16</u>
Total Expense	<u>9,725.84</u>	<u>27,069.16</u>
Net Income	<u><u>13,383.04</u></u>	<u><u>18,668.59</u></u>

City of Eagleville-State Street Aid Profit & Loss Budget vs. Actual July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Income				
36100 - Interest Income	6,263.46	4,000.00	2,263.46	156.6%
31730 - State of Tenn Gas Tax	14,474.29	29,000.00	-14,525.71	49.9%
Other Financing Source / Uses				
48500 - Transfer frm Gen. Fund	25,000.00	50,000.00	-25,000.00	50.0%
Total Other Financing Source / Uses	25,000.00	50,000.00	-25,000.00	50.0%
Total Income	45,737.75	83,000.00	-37,262.25	55.1%
Expense				
43100 - Street Aid Expenses				
900 - Capital Outlay	8,250.00	234,400.00	-226,150.00	3.5%
510 - Insurance	922.71	630.00	292.71	146.5%
765 - Hwy & Street Permit Bond	100.00			
260 - Repairs & Maintenance	5,394.22	7,000.00	-1,605.78	77.1%
247 - Street & Traffic Lights	7,562.83	18,670.00	-11,107.17	40.5%
248 - Contract Labor - Mowing	4,500.00	9,500.00	-5,000.00	47.4%
254 - Engineering	0.00	4,000.00	-4,000.00	0.0%
342 - Signs	339.40	600.00	-260.60	56.6%
Total 43100 - Street Aid Expenses	27,069.16	274,800.00	-247,730.84	9.9%
Total Expense	27,069.16	274,800.00	-247,730.84	9.9%
Net Income	18,668.59	-191,800.00	210,468.59	-9.7%

Debt Service Fund
Balance Sheet
As of December 31, 2025

	<u>Dec 31, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
Apex Bank - Checking	43,699.08
LGIP - Debt Service	222,616.43
Total Checking/Savings	<u>266,315.51</u>
Total Current Assets	<u>266,315.51</u>
TOTAL ASSETS	<u>266,315.51</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to General Fund	-20.00
Total Other Current Liabilities	<u>-20.00</u>
Total Current Liabilities	<u>-20.00</u>
Total Liabilities	-20.00
Equity	
Retained Earnings	447,388.42
Net Income	-181,052.91
Total Equity	<u>266,335.51</u>
TOTAL LIABILITIES & EQUITY	<u>266,315.51</u>

Debt Service Fund
Profit & Loss
 December 2025

	<u>Dec 25</u>	<u>Jul - Dec 25</u>
Ordinary Income/Expense		
Income		
36100 - Interest Income	711.86	4,925.09
Total Income	711.86	4,925.09
Expense		
219 - Emergency Comm Radios	0.00	16,371.00
555 - Bank Fees	-32.95	0.00
680 - USDA \$4,500,000	0.00	170,087.00
681 - USDA \$2,009,600	0.00	101,520.00
Total Expense	-32.95	287,978.00
Net Ordinary Income	744.81	-283,052.91
Other Income/Expense		
Other Income		
36961 - Transfer from General	51,000.00	102,000.00
Total Other Income	51,000.00	102,000.00
Net Other Income	51,000.00	102,000.00
Net Income	<u>51,744.81</u>	<u>-181,052.91</u>

Debt Service Fund
Profit & Loss Budget vs. Actual
July through December 2025

	<u>Jul - Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
36100 - Interest Income	4,925.09	5,000.00	-74.91	98.5%
Total Income	4,925.09	5,000.00	-74.91	98.5%
Expense				
219 - Emergency Comm Radios	16,371.00	16,371.00	0.00	100.0%
555 - Bank Fees	0.00			
680 - USDA \$4,500,000	170,087.00	170,087.00	0.00	100.0%
681 - USDA \$2,009,600	101,520.00	95,939.00	5,581.00	105.8%
Total Expense	287,978.00	282,397.00	5,581.00	102.0%
Net Ordinary Income	-283,052.91	-277,397.00	-5,655.91	102.0%
Other Income/Expense				
Other Income				
36961 - Transfer from General	102,000.00	204,000.00	-102,000.00	50.0%
Total Other Income	102,000.00	204,000.00	-102,000.00	50.0%
Net Other Income	102,000.00	204,000.00	-102,000.00	50.0%
Net Income	<u>-181,052.91</u>	<u>-73,397.00</u>	<u>-107,655.91</u>	<u>246.7%</u>

Capital Projects Fund
Balance Sheet
As of December 31, 2025

	<u>Dec 31, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
Apex Bank - Money Market 6954	27,737.98
Apex Bank Checking - 6059	23,780.81
LGIP - Capital Projects	219,838.06
Total Checking/Savings	<u>271,356.85</u>
Total Current Assets	<u>271,356.85</u>
TOTAL ASSETS	<u>271,356.85</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to General Fund	5.69
Total Other Current Liabilities	<u>5.69</u>
Total Current Liabilities	<u>5.69</u>
Total Liabilities	5.69
Equity	
Retained Earnings	366,606.56
Net Income	-95,255.40
Total Equity	<u>271,351.16</u>
TOTAL LIABILITIES & EQUITY	<u>271,356.85</u>

Capital Projects Fund
Profit & Loss
December 2025

	Dec 25	Jul - Dec 25
Ordinary Income/Expense		
Income		
33400 - State Grants	0.00	1,000.00
36100 - Interest Income	731.26	4,641.50
Total Income	731.26	5,641.50
Expense		
9000 - Capital Projects		
914 - General Government	0.00	6,489.00
915 - Parks Improvements	0.00	7,990.00
916 - Police Equipment	0.00	51,372.90
918 - Demo of Old Bldg/Prkg Lot	0.00	35,045.00
Total 9000 - Capital Projects	0.00	100,896.90
Total Expense	0.00	100,896.90
Net Ordinary Income	731.26	-95,255.40
Net Income	731.26	-95,255.40

Capital Projects Fund Profit & Loss Budget vs. Actual

July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
33400 - State Grants	1,000.00	1,200,000.00	-1,199,000.00	0.1%
36100 - Interest Income	4,641.50	5,000.00	-358.50	92.8%
Total Income	5,641.50	1,205,000.00	-1,199,358.50	0.5%
Expense				
9000 - Capital Projects				
909 - Grant Match TDOT & TAP	0.00	1,376,500.00	-1,376,500.00	0.0%
914 - General Government	6,489.00	10,000.00	-3,511.00	64.9%
915 - Parks Improvements	7,990.00			
916 - Police Equipment	51,372.90	63,550.00	-12,177.10	80.8%
918 - Demo of Old Bldg/Prkg Lot	35,045.00	35,900.00	-855.00	97.6%
919 - Radar Detection Poles	0.00	10,280.00	-10,280.00	0.0%
Total 9000 - Capital Projects	100,896.90	1,496,230.00	-1,395,333.10	6.7%
Total Expense	100,896.90	1,496,230.00	-1,395,333.10	6.7%
Net Ordinary Income	-95,255.40	-291,230.00	195,974.60	32.7%
Net Income	-95,255.40	-291,230.00	195,974.60	32.7%

City of Eagleville Sewer Fund
Balance Sheet
 As of December 31, 2025

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
LGIP Investment Act	337,053.57
Wilson Bank - Money Market	270,940.13
101 · Wilson Bank & Trust	191,976.40
Total Checking/Savings	799,970.10
Accounts Receivable	
Allowance for Doubtful Accounts	-2,283.18
11000 · *Accounts Receivable	24,714.84
Total Accounts Receivable	22,431.66
Total Current Assets	822,401.76
Fixed Assets	
151 · Land	72,385.00
155 · Sewer Plant in Service	3,802,455.30
161 · Accumulated Depreciation	-806,307.81
170 · Construction in Progress	34,500.00
Total Fixed Assets	3,103,032.49
TOTAL ASSETS	3,925,434.25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
211 · Accounts Payable Accrual	4,976.59
Total Other Current Liabilities	4,976.59
Total Current Liabilities	4,976.59
Long Term Liabilities	
251 · Bonds Payable USDA 2013	1,353,427.50
252 · Bonds Payable USDA 2015	122,849.50
Total Long Term Liabilities	1,476,277.00
Total Liabilities	1,481,253.59
Equity	
301 · Retained Earnings	2,421,506.48
Net Income	22,674.18
Total Equity	2,444,180.66
TOTAL LIABILITIES & EQUITY	3,925,434.25

City of Eagleville Sewer Fund
Profit & Loss
December 2025

	Dec 25	Jul - Dec 25
Ordinary Income/Expense		
Income		
37120 · Utility Income	19,238.39	118,660.76
37191 · Late Payment Penalty	159.87	1,415.28
37296 · Application Fees	0.00	500.00
Total Income	<u>19,398.26</u>	<u>120,576.04</u>
Expense		
52200 · Sewer Expenses		
259 - Profess Services (Grant)	0.00	6,049.78
241 · Electrical	944.27	4,326.95
254 · Engineering Services	0.00	0.00
260 · Operation & Maintenance Charges	4,976.59	29,855.29
322 · Step Inspections	0.00	62.25
510 · Insurance	0.00	8,398.90
580 · Depreciation Expense	7,208.78	43,252.68
Total 52200 · Sewer Expenses	<u>13,129.64</u>	<u>91,945.85</u>
Total Expense	<u>13,129.64</u>	<u>91,945.85</u>
Net Ordinary Income	6,268.62	28,630.19
Other Income/Expense		
Other Income		
36100 · Interest Income	1,961.29	12,667.99
Total Other Income	1,961.29	12,667.99
Other Expense		
898 · Bond Interest	3,104.00	18,624.00
Total Other Expense	3,104.00	18,624.00
Net Other Income	-1,142.71	-5,956.01
Net Income	<u><u>5,125.91</u></u>	<u><u>22,674.18</u></u>

City of Eagleville Sewer Fund
Profit & Loss Budget vs. Actual
 July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
37120 · Utility Income	118,660.76	224,000.00	-105,339.24	53.0%
37191 · Late Payment Penalty	1,415.28	2,700.00	-1,284.72	52.4%
37296 · Application Fees	500.00	7,500.00	-7,000.00	6.7%
Total Income	120,576.04	234,200.00	-113,623.96	51.5%
Expense				
52200 · Sewer Expenses				
256 - Audit Fees	0.00	2,500.00	-2,500.00	0.0%
259 - Profess Services (Grant)	6,049.78	8,000.00	-1,950.22	75.6%
241 · Electrical	4,326.95	13,000.00	-8,673.05	33.3%
254 · Engineering Services	0.00	10,000.00	-10,000.00	0.0%
258 · Permit Fees	0.00	1,000.00	-1,000.00	0.0%
260 · Operation & Maintenance Charges	29,855.29	60,000.00	-30,144.71	49.8%
261 · Grounds Maintenance	0.00	3,000.00	-3,000.00	0.0%
299 · Misc	0.00	1,000.00	-1,000.00	0.0%
322 · Step Inspections	62.25	2,500.00	-2,437.75	2.5%
510 · Insurance	8,398.90	5,500.00	2,898.90	152.7%
580 · Depreciation Expense	43,252.68	89,000.00	-45,747.32	48.6%
800 · Delinquency/Writeoffs	0.00	1,000.00	-1,000.00	0.0%
Total 52200 · Sewer Expenses	91,945.85	196,500.00	-104,554.15	46.8%
Total Expense	91,945.85	196,500.00	-104,554.15	46.8%
Net Ordinary Income	28,630.19	37,700.00	-9,069.81	75.9%
Other Income/Expense				
Other Income				
31021 - Grant Income	0.00	161,000.00	-161,000.00	0.0%
36100 · Interest Income	12,667.99	25,000.00	-12,332.01	50.7%
37195 · Capacity Fee	0.00	150,000.00	-150,000.00	0.0%
Total Other Income	12,667.99	336,000.00	-323,332.01	3.8%
Other Expense				
898 · Bond Interest	18,624.00	37,248.00	-18,624.00	50.0%
Total Other Expense	18,624.00	37,248.00	-18,624.00	50.0%
Net Other Income	-5,956.01	298,752.00	-304,708.01	-2.0%
Net Income	22,674.18	336,452.00	-313,777.82	6.7%

Developmental Impact Fund
Balance Sheet
As of December 31, 2025

	<u>Dec 31, 25</u>
ASSETS	
Current Assets	
Other Current Assets	
Due from General Fund	15,565.00
Total Other Current Assets	<u>15,565.00</u>
Total Current Assets	<u>15,565.00</u>
TOTAL ASSETS	<u>15,565.00</u>
LIABILITIES & EQUITY	
Equity	
Net Income	15,565.00
Total Equity	<u>15,565.00</u>
TOTAL LIABILITIES & EQUITY	<u>15,565.00</u>

Developmental Impact Fund
Profit & Loss
December 2025

	<u>Dec 25</u>	<u>Jul - Dec 25</u>
Income		
34191 - Impact Fees - Res.	0.00	14,361.00
34192 - Impact Fees - Nonres	0.00	1,204.00
Total Income	<u>0.00</u>	<u>15,565.00</u>
Expense	<u>0.00</u>	<u>0.00</u>
Net Income	<u><u>0.00</u></u>	<u><u>15,565.00</u></u>

Item 8

Department Reports

- City Recorder
- Fire Department
- Parks Department
- Police Department



City Recorder's Report

TO: MAYOR AND COUNCIL

FROM: CITY RECORDER

I hope you all enjoyed the holidays!

The new Impact Development Fund Account has been opened and is receiving funds! The new bank is working out very well with exceptional customer service.

Earlier this month, I spoke with Missy Bartlett of the Economic Development Department for the City of La Vergne. She inquired about Eagleville's food truck policy, as she was conducting research for the City of La Vergne to create their own policy.

Ms. Bartlett asked me to convey her kudos to Mayor Leeman and Council for such a policy and for supporting local restaurants. She explained that she called Eagleville because she drives through Eagleville frequently and believes it to be a well-run city.

Christina Rivas
City Recorder

January 23, 2026



Fire Department Report – Eagleville Council Meeting 1/22/2026

Good Evening, Mayor and Council,

The following are calls responded to by EFD from the council meeting on 11/20/2025 to today:

Total Calls -43

18	EMS Calls
7	Brush fire
1	Structure Fire
1	Cooking Fire
4	MVA's
4	Alarms
2	Public service
3	Hazmat spills
2	Cancelled enroute
1	Smoke in Residence

Total Call volume for 2025 was 400

We have filled the opening for the existing firefighter vacancy. The new candidate will start February 2, 2026

2025 was certainly a growing year, especially being our first full year in the new facility. We have made so many new advances in training and overall growth. Looking forward to 2026!

We thank each of you for the support of our Fire Department. If you have any questions, please reach out at any time

Thank you,

J. Armstrong



City of Eagleville

Will Vaughn, Park Director

December Park Report

- Rentals for December
 - 0-Pavillion Rental
 - 0-Field Rental
- No unexpected expenditures
- Kevin is still working on winter projects at the park.
- No Park Board meeting in December
- Met with Brian and KT Eady, they will do concession stand for the ball season. The city still has the deposit from last year so they will only pay the fee.
- Met with Kevin to make sure winter equipment was ready for winter weather.
- Slow month, not a lot going on at the park

Upcoming Fall/Winter Projects

- Clean fencerow on Park side to the left of drive and parking lot.
- Clean up creek side on Park side behind field #1 and #2
- Installing poles and solar lights along walking trail. (will start out with 6 installs for this year)

P.O. Box 68, 1019 Ronnie Hill Blvd., Eagleville, TN 37060

C: (615) 589-6896

mudcats1980@gmail.com www.EaglevilleTN.gov

This institution is an equal opportunity provider and employer



City of Eagleville

David Breniser, Chief of Police

Eagleville Police Department Report to City Council

1/22/2026

- 1) Attached are the statistics for the months of December and January to date.*
- 2) EPD successfully returned the Humvee back to the US Government Law Enforcement Support Office on December 3rd of 2025. The EPD is currently not a member of the (LESO) program and is no longer responsible for any Dues or Fees.*
- 3) On December 15th, EPD had the annual radar recertification inspections done on all of the patrol radar systems.*
- 4) All EPD officer's including myself have completed and submitted all of the 2025 P.O.S.T. mandated and in-service training.*
- 5) In December, Corporal Josh Bieber has received the first disbursement of \$3,000 dollars from the Tennessee Law Enforcement Recruitment and Retention Grant. The second and third disbursements will be in the amounts of \$2,500. Officers Rhodes and Willis have reached there one year anniversary and their requests have been submitted.*
- 6) EPD is currently preparing for the upcoming winter weather projected to start this Friday evening and throughout the weekend. I will be in my truck with the newly installed plow to assist Kevin in the City truck with the removal of any accumulation we get.*

X 

Chief Dave Breniser

P.O. Box 68, 259 North Main St., Eagleville, TN 37060

T: (615) 640-9612 C: (615) 203-2781

dbreniser@eaglevilletn.gov www.EaglevilleTN.gov

This institution is an equal opportunity provider and employer

Eagleville Statistics

Date Range: December 1st 2025- January 21st 2026

Calls to Service

Accident Injury	3	Lockout	0
Accident No Injury	7	Motorist Assist	1
Agency Assist	0	Property Exchange	0
Alarm; Burglar	3	Reckless Vehicle	2
Ambulance Assist	1	Scam Call	1
Animal At Large	2	Sexual Assault: Abuse	1
Arrest	3	Suicide Threats	1
Arrest due to D.U.I.	0	Suspicious Incident	5
Armed Suspect	1	Road Rage	2
Bolo	4	Theft	0
Corpse/ Overdose	0	Traffic Hazzard	2
Damage to Property	1	Trespassing	0
Disputes	1	Welfare Check	7
Domestic Dispute	0	Verbal Household	1
Fire Call	1	911 Hang Up	2
Forgery	1	Warrant	2
Injured Animal	2		

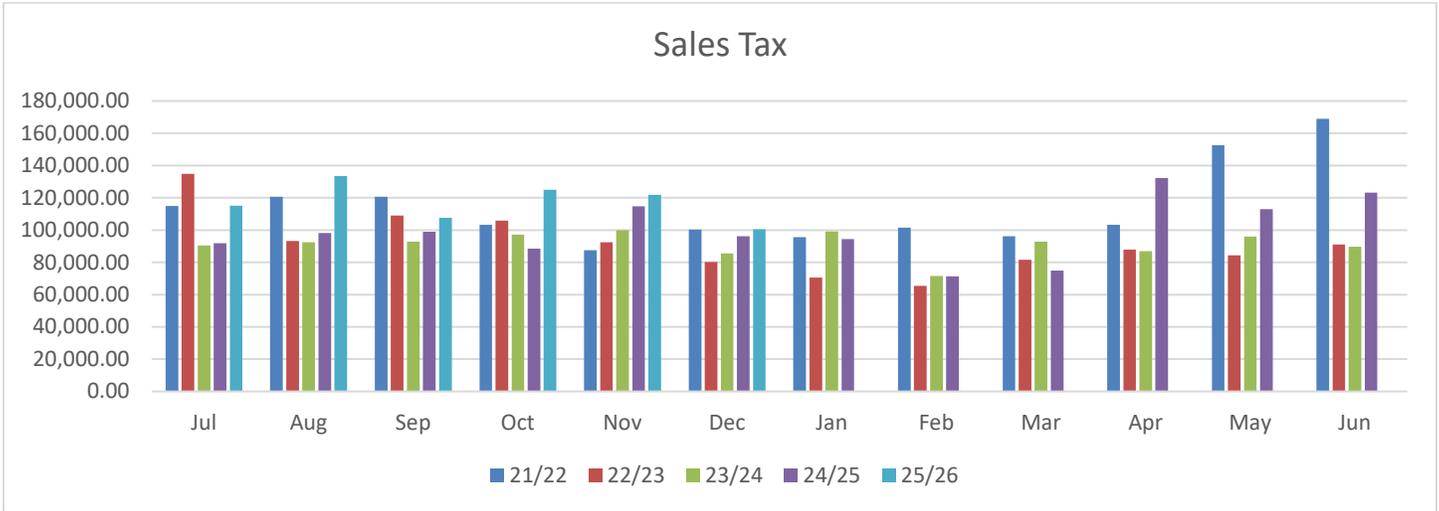
Traffic Citations

Speeding	51	Seatbelt	0
Speeding Warnings	20	County Violations	8
Insurance	1	Improper Passing	2
Registration	2	Other Traffic	0
D.U.I.	0	Other Warnings	9

Item 9 City Manager's Report



City Manager's Report January 22, 2026



Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
115,005.53	120,682.18	120,680.70	103,347.59	87,547.68	100,427.24	95,647.29	101,466.12	96,133.53	103,284.36	152,570.06	168,927.99
134,804.91	93,243.94	109,033.87	105,812.38	92,384.89	80,320.51	70,608.37	65,398.21	81,635.37	87,855.48	84,322.52	91,123.50
90,585.69	92,424.62	92,861.15	97,253.25	99,989.41	85,631.94	99,161.63	71,540.19	92,950.55	86,854.64	95,983.98	89,740.17
91,864.33	98,125.69	99,016.01	88,554.91	114,654.98	96,249.40	\$94,418.23	71,447.26	74,980.77	132,373.78	113,040.98	123,201.49
115,042.97	133,464.02	107,739.78	\$125,039.75	121,796.42	100,471.87						

FY 2025-2026 Building Permits & Codes													
	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
New Res.	0	0	0	0	2	0	0	0	1	0	1	1	0
Res Add.	0	0	0	1	0	0	0	0	0	0	0	0	1
Res. Plumb/Mech	0	0	0	0	0	0	0	0	0	2	2	2	2
Res. Other/Accessory	0	0	1	1	0	0	0	0	0	0	0	0	0
New Com.	0	0	0	0	0	0	0	0	0	0	0	0	0
Com. Add.	0	0	0	1	0	0	0	0	0	0	0	0	0
Com. Plumb/Mech/Gas	0	0	0	0	4	1	2	0	0	1	1	1	0
Com. Other	0	0	1	1	0	1	0	1	0	0	0	0	0
Signage	0	0	0	0	0	0	2	0	0	0	0	0	1
Pool	0	0	0	0	0	0	0	1	0	0	1	0	0
Sewer Capac.	0	0	0	0	0	0	0	0	0	0	0	0	0
Violation Notice	0	0	0	0	0	0	0	0	0	0	0	0	1
Site Plan Reviews	0	0	0	0	0	0	0	0	0	0	0	0	0
Plat Application	0	0	0	0	0	0	0	0	0	0	0	0	0
Rezoning App.	0	0	0	0	0	0	0	0	0	0	0	0	0
BZA & Other Misc.	0	0	0	0	0	0	0	0	0	0	0	0	0

News, and Notes:

Important Information:

On the agenda tonight will be a discussion initiated by Vice Mayor Tollett regarding the impending weather. City Staff have been meeting and are prepared to discuss plans for whatever weather we encounter.

City Manager: (1) As City Manager, I will always make myself available to any council member to discuss current or on-going concerns with the City. I am also always open to feedback and suggestions of ways we can improve. (2) The Long-Range Committee continues to meet. We are reviewing the Long-Range Plan, now including the Urban Growth Boundary (UGB) and changes to our Zoning Ordinance. (3) The City Manager attended another County planning meeting on December 10. Still waiting on the group to tackle Urban Growth Boundaries (4) Per Council's direction, Will Owen is preparing various options for the parking lot at the former Police/Fire site. (5) City Manager completed 16 hours of CMFO training and 32 hours of AICP/Planning training. All planning was training was remote and done after hours. (6) Judge Averwater has resigned her position. I have spoken to Judge Howard and he is willing to serve as our full-time judge. He will just assume the position of full time as the Council never specified which judge would work how many sessions per year. (7) As you are most likely aware, the Federal Government is discontinuing the penny. Attached to this report is a memorandum from the Tennessee Comptroller advising cities how to adopt procedures for this change.

Pending Projects: (1) Tonight we will be asking the Council to endorse the Traffic Study, and then the City Manager will be preparing an Ordinance to adopt the suggested speed limit changes, along with ratifying all existing speeds already established.

Budget News: (1) No updates at this time. We will quickly be back in budget planning for the next fiscal year. Please start thinking of any capital improvements you may want to see in the upcoming budget. If you are interested in a yearly retreat, please let me know. I would suggest we look at having one in March when Michael Walker is available.

Finance Report: Sales tax remains steady. We are currently at a higher total collection than we were this time last year. We will continue to monitor sales tax as we prepare our budget for the 26/27 fiscal year.

Planning/Codes: 1. You are currently reviewing one annexation. Another will also be coming your way in the next couple of months. I am reviewing the proposal for the Moore property before I put it on your agenda. 2. Working with the Planning Commission, Chairman Lynch, Fire Chief Armstrong and Rutherford County Codes, we think we have suggested a reasonable solution to an illegal use that was opened in the City. I'm happy to discuss with any of you should you have questions.

Streets and Drainage: (1) Temperatures and bad weather will hold up paving work for New Town. Drainage work commenced on December 3 in the New Town Subdivision. A letter was delivered to all homeowners providing some basic information of what to expect, with my phone number and email provided for additional questions. (2) I will be approving a new street light in New Town to cover a dark area once the paving is completed. (3) The curve at Cheatham Springs has been widened with asphalt for safety.

Sewer: (1) Will Owen is preparing a Sewer Operator RFQ/P for us to engage for Stephenson Farms. Will Owen will perform the inspections of the STEP plant as it is being constructed. (2) I have been in touch with a property

owner for potential discussions of land for purchase of a STEP system for the south end of our city. I am waiting to hear back from them.

Engineering Report:

Parks & Recreation/Maintenance: See separate report.

Events: No updates at this time. There is an Events Committee meeting the week of January 26 to follow up on the December events and more discussion regarding the Nation's 250th birthday.

Upcoming Meetings/Events:

February 2, 2026	BZA, Design Review and Planning Commission, 6:00/6:30 p.m.
February 10, 2026	Municipal Court, 11:00 a.m.
February 12, 2026	City Council Work Session, 7:00 p.m.
February 16, 2026	City Hall closed for Presidents' Day
February 26, 2026	Regular City Council Meeting, 7:00 p.m.



JASON E. MUMPOWER
Comptroller

January 20, 2026

MEMORANDUM TO: Tennessee Local Government Entities

FROM: Jason E. Mumpower, Comptroller of the Treasury

SUBJECT: Payment Processing Information Following Penny Discontinuance

In light of the federal discontinuance of the penny, this guidance aims to assist local governments, including utilities and authorities, in adopting processing procedures that are authorized under federal and state law while maintaining fair and transparent operations.

Payment Procedures

Local governments should consider implementing procedures for all customer transactions in response to the discontinuation of the penny. Below are options that local governments may wish to consider:

- Requiring or encouraging customers to provide exact change when making cash payments;
- Offering alternative payment methods including debit cards, credit cards, electronic checks, or online payment portals;
- Establishing protocols for crediting a customer's account when a customer is paying non-exact cash for recurring payments;
- Declining to accept non-exact cash payments, when authorized; and
- Adjusting rates, fees, and charges within the local government's legal authority to multiples of \$0.05 or \$0.10.

Implementation Considerations

Prior to implementing any new or amended policies or procedures related to the discontinuance of the penny, local governments should remember these important considerations:

- Consult with your attorney to ensure you are acting within your legal authority;
- Ensure that any new policies and procedures are reasonable as applied to your local community;
- Refrain from adopting policies and procedures that provide a benefit to one type of payment over another;
- Apply new policies and procedures uniformly;
- Clearly communicate any new policies and procedures to the local community through appropriate channels;
- Train all staff as necessary; and
- Ensure all policies and procedures comply with government accounting standards and that accounting systems can appropriately address the new policies and procedures.

Item 10a Speaker Policy Revisions

City of Eagleville
City Council Meeting
Speaker Policy

Definition of Citizen

A person that is a resident of Tennessee.

Public Comment

A “Public Comment” section is included on each agenda of a Regular Meeting of the City Council. The purpose of this agenda item is to allow citizens, as defined above, to address the Council with any topic related to the City of Eagleville. Speakers shall be given up to three minutes to address the Mayor and City Council, unless the time is extended by the Mayor*. Anyone wishing to address Council, must submit a completed Speaker Card to the City Recorder prior to the commencement of the meeting. Only persons fitting the definition of “Citizen” may address the Council, unless the Mayor* finds that a person or persons has pertinent information of which the Council needs to be made aware. In order to prove that a speaker is a citizen, they may be asked to state their name and address.

Public Hearings

Occasionally, the City Council will hold a Public Hearing. Only Citizens, as defined above, may address the Council during a Public Hearing. Speakers must submit a completed Speaker Card to the City Recorder prior to the commencement of the meeting and citizenship qualification will be determined. Any Citizen shall be given up to three minutes, unless time is extended by the Mayor*, to address the Mayor and City Council only on the matters listed for the purpose of the Public Hearing. Only persons fitting the definition of “Citizen” may address the Council, unless the Mayor* finds that a person or persons has pertinent information of which the Council needs to be made aware or has a significant stake in the matter at hand.

General Rules of Order

Speakers must observe the following rules:

- When the speaker’s name is called, the speaker must approach the podium and state his/her first and last name for the record and discuss the topic of interest. Only one person may speak at any one time and only the person that has been called will be allowed to speak. Speakers will be limited to three (3) minutes unless granted more time by the Mayor*.
- Speakers must address their comments to the Council as a whole rather than individual Council Members, City staff, or the audience.

- If a person addresses the Council during a public hearing, they must limit remarks to the specific subject matter being considered by the Council.
- No person attending a council meeting shall delay the proceedings or refuse to obey the order of the Council.

Any disruptive behavior by the speaker or person in attendance at the council meeting may cause the individual to be removed from the meeting.

Non-Citizen Speakers

In rare, but some cases, the Mayor* may allow for non-citizens as defined above, to speak. The Speaker must present a compelling argument as to why they should be allowed to address the Council. Such compelling arguments may include how an ordinance or resolution under consideration may have a direct impact on the person, or that the person has information that would be beneficial in the Council's decision making.

***The Council may overrule the Mayor's decision to allow or disallow a speaker or extension of time by a majority (of those members present) vote.**

Adopted By Eagleville City Council: _____

Christina Rivas, City Recorder

CITY OF EAGLEVILLE SPEAKER CARD

Please Print

DATE: _____

FIRST/LAST NAME

ADDRESS

TOPIC/AGENDA ITEM

ESTIMATED TIME NEEDED FOR COMMENT

CITY OF EAGLEVILLE SPEAKER CARD

Please Print

DATE: _____

FIRST/LAST NAME

ADDRESS

TOPIC/AGENDA ITEM

ESTIMATED TIME NEEDED FOR COMMENT

CITY OF EAGLEVILLE SPEAKER CARD

Please Print

DATE: _____

FIRST/LAST NAME

ADDRESS

TOPIC/AGENDA ITEM

ESTIMATED TIME NEEDED FOR COMMENT

CITY OF EAGLEVILLE SPEAKER CARD

Please Print

DATE: _____

FIRST/LAST NAME

ADDRESS

TOPIC/AGENDA ITEM

ESTIMATED TIME NEEDED FOR COMMENT

CITY OF EAGLEVILLE SPEAKER CARD

Please Print

DATE: _____

FIRST/LAST NAME

ADDRESS

TOPIC/AGENDA ITEM

ESTIMATED TIME NEEDED FOR COMMENT

CITY OF EAGLEVILLE SPEAKER CARD

Please Print

DATE: _____

FIRST/LAST NAME

ADDRESS

TOPIC/AGENDA ITEM

ESTIMATED TIME NEEDED FOR COMMENT

Item 11a Resolution 2026-002 with Attachment A and map

ATTACHMENT A
OF RESOLUTION 2026-002

**A PLAN OF SERVICES FOR THE ANNEXATION OF PARCEL 120 04600,
APPROXIMATELY 98.21 ACRES, LOCATED ON THE SOUTHWEST CORNER OF
COLLEGE GROVE ROAD AND US 41A**

The Tennessee Code Annotated § 6-51-102 requires that a plan of services be adopted by the municipal governing body prior to passage of an annexation ordinance; and the area proposed for annexation into the City is within the City's Urban Growth Boundary, as required by law, and is described as follows:

ANNEXATION OF PROPERTY

This annexation consists of the following property: **Parcel 120 04600, located at the southwest corner of College Grove Road and Highway 41A, approximately 98.21 acres**

Section 1. Pursuant to the provisions of T.C.A. § 6-51-102, there is hereby adopted, for the area bounded as described above, the following plan of services:

A. Police

1. Patrol, response to calls, and other routine police services, using present personnel and equipment, will be provided on the effective date of annexation in the same manner as provided to existing residents of Eagleville.

B. Fire Services

1. Fire protection by the present personnel and equipment of the fire department, within the limitations of available water and distances from fire stations, will be provided on the effective date of annexation in the same manner as provided to existing residents of Eagleville.

C. Water

1. Water is provided by the local utility company, Consolidated Utility District, with rates and conditions of approval at the discretion of the utility company.

2. Water for fire protection will be provided by the local utility company, Consolidated Utility District, with rates and conditions of approval at the discretion of the utility company.

D. Wastewater

Wastewater will be either by Septic on each parcel, or by an agreement between the property owner and the City of Eagleville for a STEP system.

E. Garbage Collection

The City does not currently offer garbage collection to its residents. There exists a county facility where trash can be taken. The property will be afforded all rights as the current Eagleville Citizens.

F. Streets

1. The City will commence maintenance any new roadway as part of the annexation upon successful completion and acceptance thereof.
2. Traffic signals, traffic signs, street markings, and other traffic control devices will be installed as the need is established by appropriate study and traffic engineering standards.

G. Schools

Area to be annexed will remain as part of the Rutherford County Schools System.

H. Inspections and Code Enforcement

Building and Municipal Code Enforcement will be provided by the City of Eagleville.

I. Zoning

The property will be assigned a zoning classification of R-1/PRD (Planned Residential District).

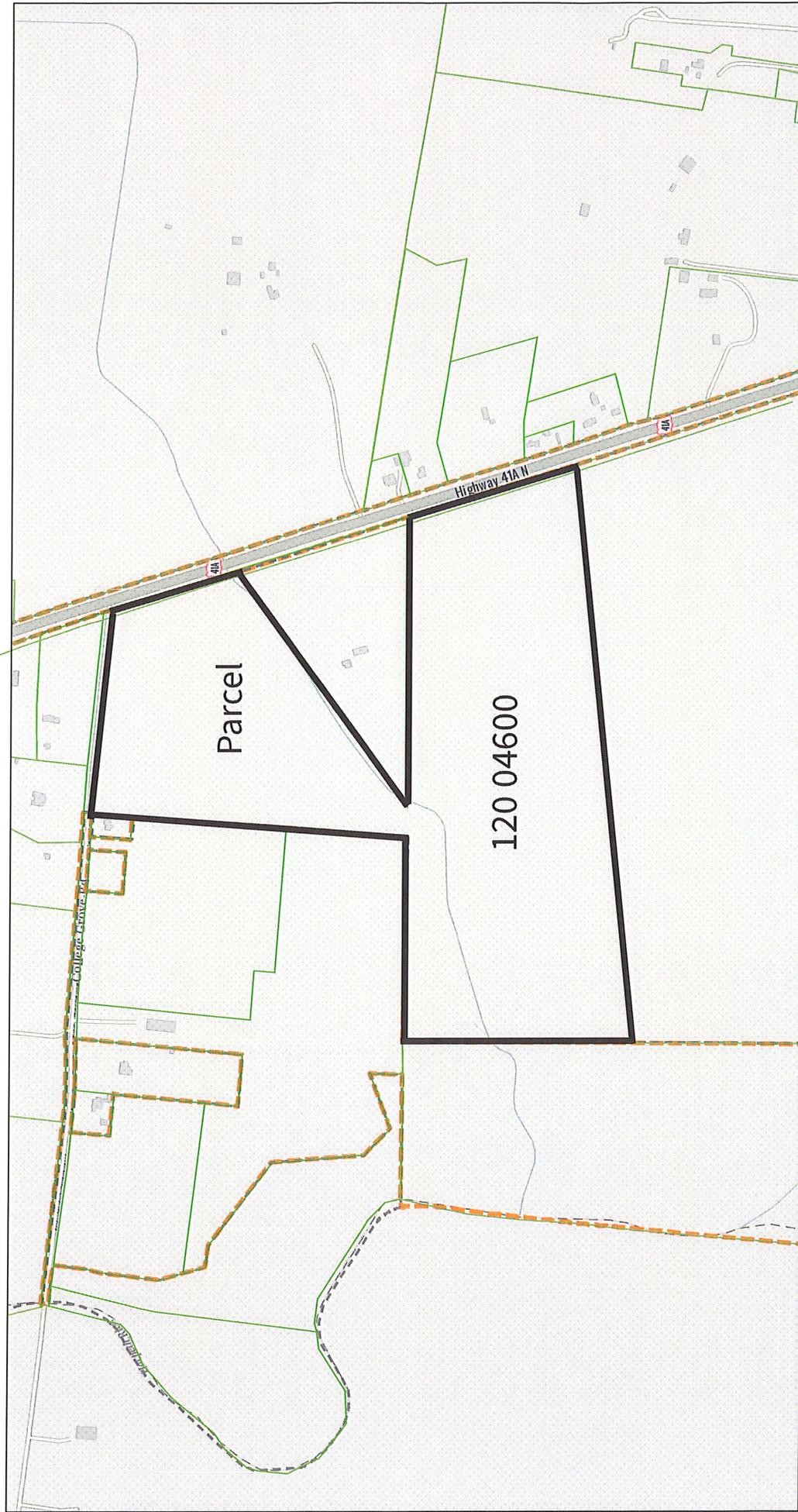
J. Street Lighting

1. As necessary, when lighting is needed, the City will work with the property owner to support adequate and necessary lighting of streets or other areas.

K. Recreation

1. Any residents of this annexed parcel will have all rights to any public parks afforded to any existing resident.

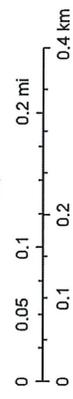
ArcGIS Web Map



1/12/2026, 4:11:07 PM

- Parcels
- RC Jurisdictions
- EagleVite
- Unincorporated

1:7,193



Sources: Esri, TomTom, Garmin, FAO, NOAA, USGS, ©
OpenStreetMap contributors, and the GIS User
Community

Item 11b Resolution 2026-004 Traffic Study

RESOLUTION No. 2026-004

**A RESOLUTION TO ACCEPT AND ADOPT THE TRAFFIC STUDY WITH REGARD TO SPEED LIMITS
AS SUBMITTED BY BURCH TRANSPORTATION FOR THE CITY OF EAGLEVILLE, TENNESSEE**

WHEREAS, the City Council of the City of Eagleville, Tennessee recognizes the importance of traffic safety;

WHEREAS, Burch Transportation has completed a comprehensive study titled "**Speed Limit Study**," as detailed in the attached report (Appendix A);

WHEREAS, the study provides valuable data and analysis on current traffic speeds, terrain, crash statistics and speed distribution;

WHEREAS, the findings directly support the City of Eagleville's responsibility for public safety by enacting speed limits that serve our growing community and increased traffic flow;

THEREFORE, BE IT RESOLVED that the City Council of the City of Eagleville formally accepts and adopts the study titled "**Speed Limit Study**" as presented;

BE IT FURTHER RESOLVED that the findings and recommendations within the study be adopted for consideration in future planning and policy development;

BE IT FINALLY RESOLVED that this resolution takes effect immediately upon passage.

Chad Leeman, Mayor

Attested by: Christina Rivas, City Recorder

Approved as to Form
this day of , 2026

Stephen Aymett, City Attorney

DRAFT
12/2/2025



BURCH
TRANSPORTATION

City of Eagleville, Tennessee

SPEED LIMIT STUDY

S Main Street and
New Highway 99

December 2025



CONTENTS

1.0 INTRODUCTION P.1

- 1.1 Existing Speed Limits
- 1.2 Speed Setting Factors

2.0 SPEED FACTORS P.4

- 2.1 Roadway Environment
- 2.2 Roadway Characteristics
- 2.3 Geographic Context
- 2.4 Crash Experience
- 2.5 Speed Distribution
- 2.6 Speed Trends

3.0 RECOMMENDATIONS P.8

- 3.1 Summary – S Main Street
- 3.2 Summary – New Highway 99

INTRODUCTION

The City of Eagleville is organized around the crossroads intersection of Main Street (US 41A, State Route 16) and State Route 269/99. Both of these routes are classified by TDOT as rural minor arterials, meaning that they are designed and intended to carry higher volumes of traffic and usually at faster speeds. However, the strict mobility-focused role of these roads changes when drivers approach the commercial center where access and slower speeds become more important.

Like all cities, Eagleville desires safe streets and has indicated concerns with speeding on these primary roads. Specifically, this study was commissioned to address speeds and the speed limits on two road segments, S Main St south of Eagleville and New Hwy 99 east of Eagleville.

As an incorporated city, Eagleville has the authority to set the speed limits on these state routes and is conducting this engineering study in accordance with state law (see TCA § 55-8-153-c-1-A, B).

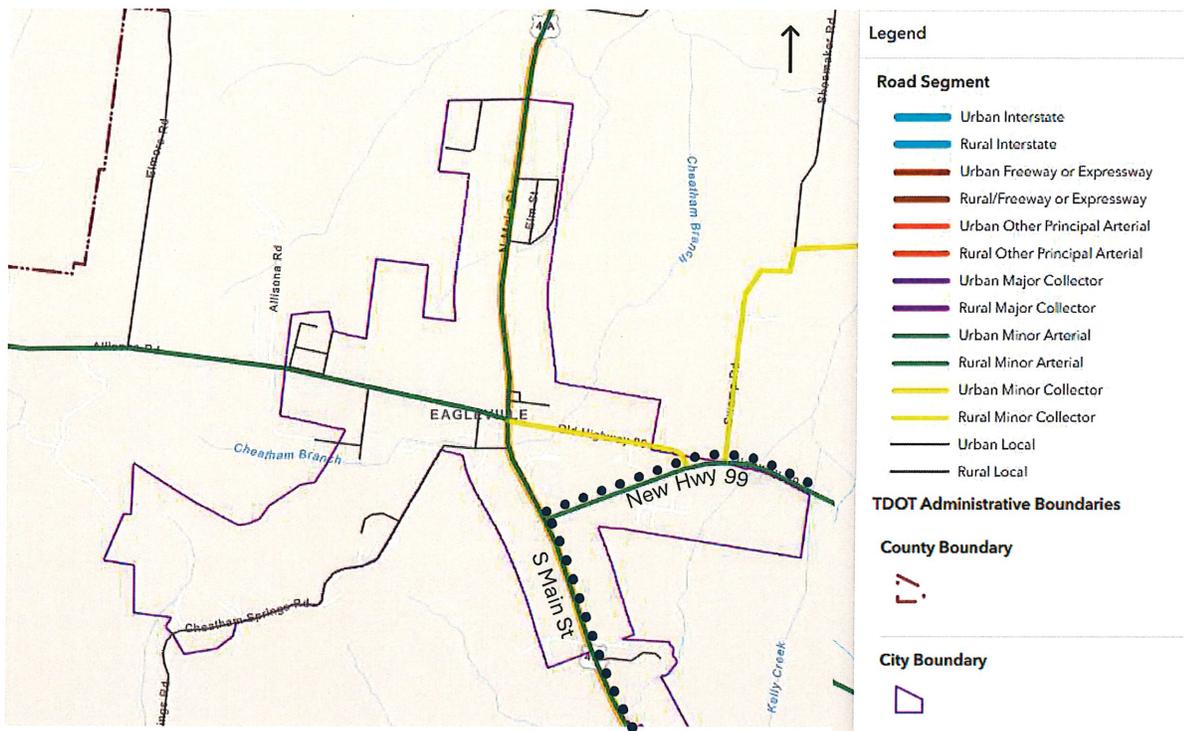


Figure 1. The city limits and functional classifications of roads in Eagleville, TN. *Source: TDOT.* The approximate study segments are dotted.

1.1 EXISTING SPEED LIMITS

The purpose of a speed limit is to communicate to drivers the maximum safe speed for driving under normal conditions. It is incumbent on drivers to slow down further under unusual conditions (weather, low visibility, adverse road conditions, the presence of traffic or other road users – pedestrians, bicyclists – etc.).

Normal conditions are defined as portions of the corridor and times of the day when congestion or traffic control does not have a major impact on the driver’s selection of a speed. Thus, the speed limit is to be set for these “free-flow” conditions so that the regulation is more consistent with the roadway context and geometry.

An appropriate speed limit is one that both contributes to safety for every road user and establishes speeds that are seen as reasonable, therefore achieving compliance.

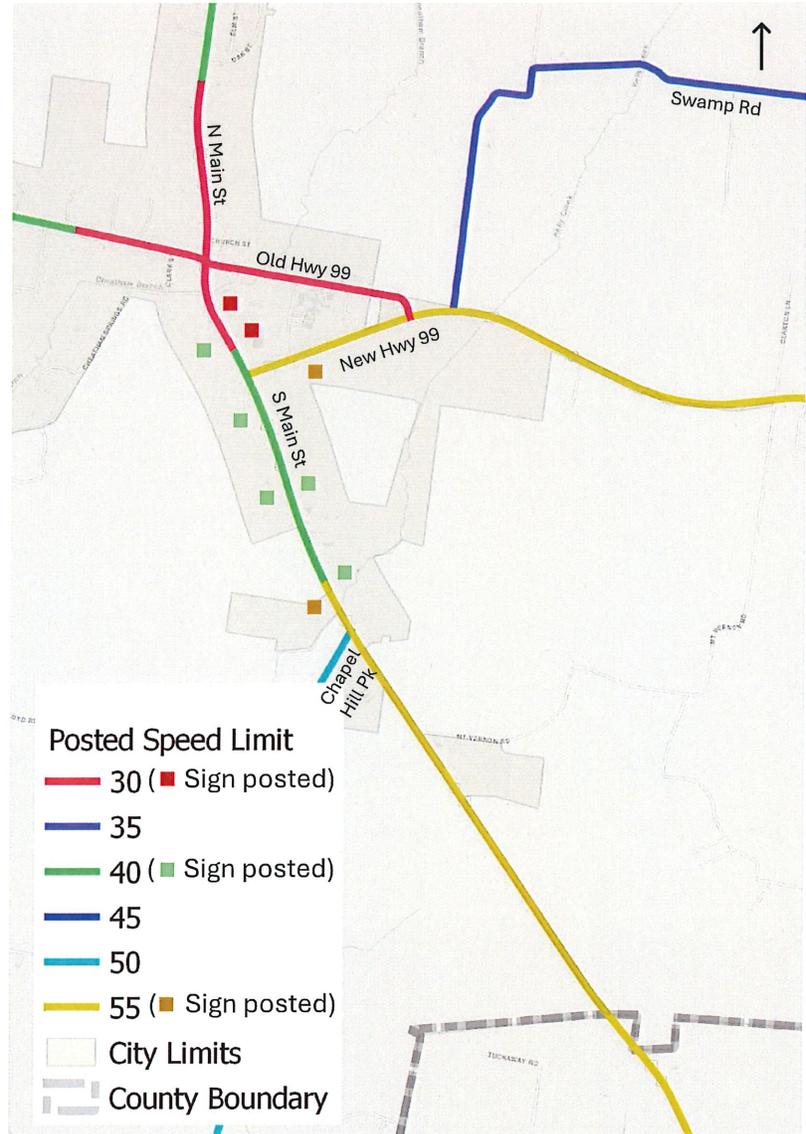


Figure 2. Existing speed limits by segment and locations of posted speed limit signs. *Source: TDOT TRIMS and field observations.*

1.2 SPEED SETTING FACTORS

The *Manual on Uniform Traffic Control Devices (MUTCD)* sets forth six factors which are to be considered when setting speed limits. These are:

1. ROADWAY ENVIRONMENT

Describes the nature of the road and its users.



2. ROADWAY CHARACTERISTICS

Design features that influence speed.

3. GEOGRAPHIC CONTEXT

Contributing factors of the surrounding land area.



4. REPORTED CRASH EXPERIENCE

Considers how safety has been influenced by speed.

5. SPEED DISTRIBUTION

Quantifies drivers' comfort with speed.

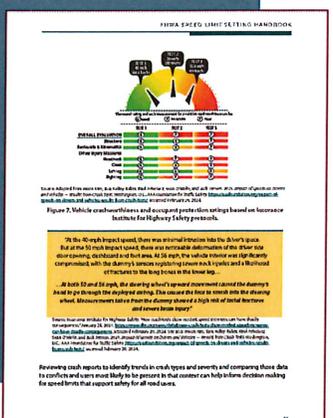
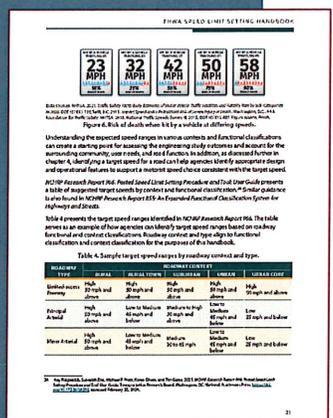
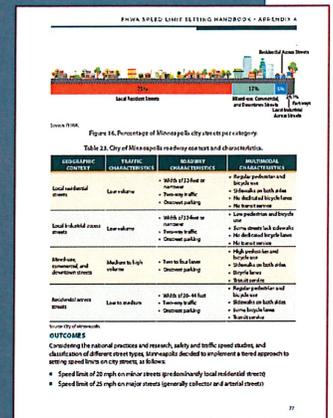
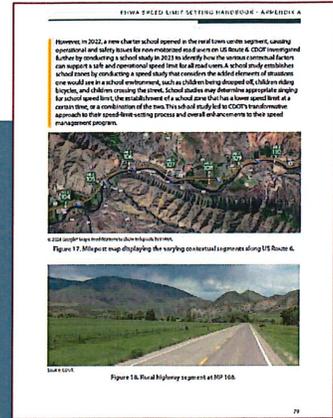


6. PAST SPEED TRENDS

Looks at trends which predict where speeds are headed.

A subsequent document published by the Federal Highway Administration, the *Speed Limit Setting Handbook* (Report #FHWA-SA-24-063) was published in January 2025 and further defines each of these six factors. This investigation into EagleVillage's speed limit condition follows the guidance of FHWA's *Handbook*.

The *Speed Limit Setting Handbook* also contains background information like definitions, basic study principles, and regulatory considerations that should be reviewed as a precursor to this report.



2.0

SPEED FACTORS

2.1 Roadway Environment

The roadway environment factors are similar for both roads:

- Both are rural minor arterials
- Driveway access density is low, reflecting the large-lot rural condition
- No transit service and low pedestrian and bicycle activity
- No curbside activity
- Both roads under capacity, but S Main St traffic is higher and growing faster.

Figure 3. 10-year traffic trends (average annual daily traffic). S Main St traffic (blue) is growing at 4.6% annually, more than double the 2.0% rate on New Hwy 99. Traffic volumes are still not high enough to really impact travel speeds.

Data source: TDOT

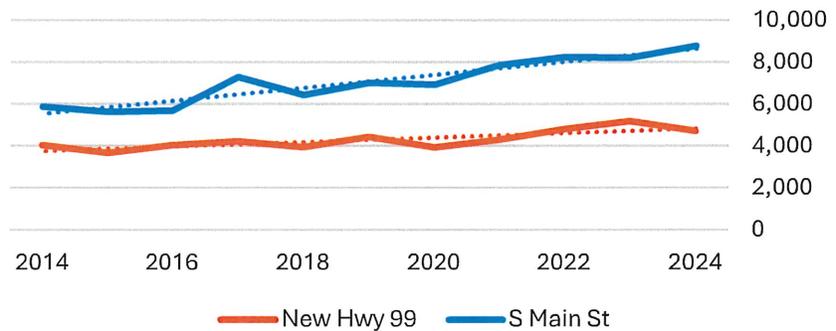
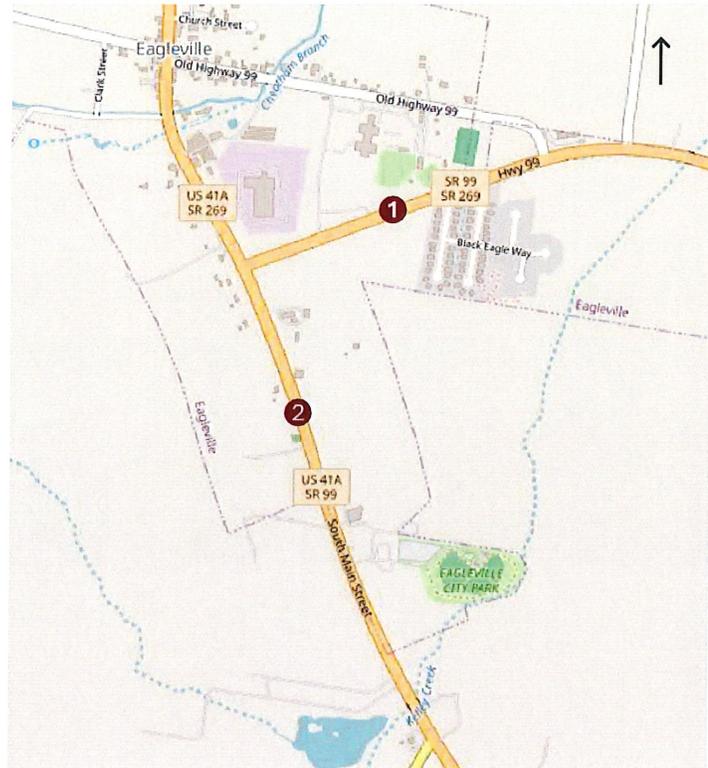


Figure 4. Locations and select volume data from special counts made on Thursday, October 2, 2025.

Free-flow ⁴ speed data	New Hwy 99	S Main St
	1	2
AM Peak Hour Volume	286	824
PM Peak Hour Volume	444	872
24-Hour Volume	4,625	10,154
Truck %	4%	4%



2.2 Roadway Characteristics

The roads have many similarities in roadway characteristics as well:

- Two-lane highways with 12' lanes and wide (10-12') paved shoulders
- Left turn lanes only at a few key intersections
- Generally, no passing allowed
- Few warning and no advisory speed conditions
- No traffic signals or mainline stop conditions
- Large roadside setbacks
- Some street lighting
- No significant sight distance obstructions or horizontal or vertical curvature

Above. *Wide pavement, open roadsides, and sparse land use results in the rural context still prevalent on these roads in the outer areas of the city limits. (On S Main St)*

Below. *New development, a center turn lane, and lighting all contribute to a less rural (and slower) context. (On New Hwy 99)*



2.3 Geographic Context

Both roads have the same rural context, but here are a few differences which might impact speeds:

- New Hwy 99 has a few more new residential developments directly along the corridor.
- The Eagleville school complex is served more directly from New Hwy 99.
- S Main St has more commercial property including the Eagleville Market and several rural-oriented businesses.

- City Park is located off of S Main Street. However, there are no land uses on either road which produce any notable amount of pedestrian or biking trips.



New Hwy 99 has seen a few developments like this one, but with limited impact to the rural context.

2.4 Crash Experience

Speed is often at least a partial factor in crashes, and safety is an important part of the speed limit recommendations.

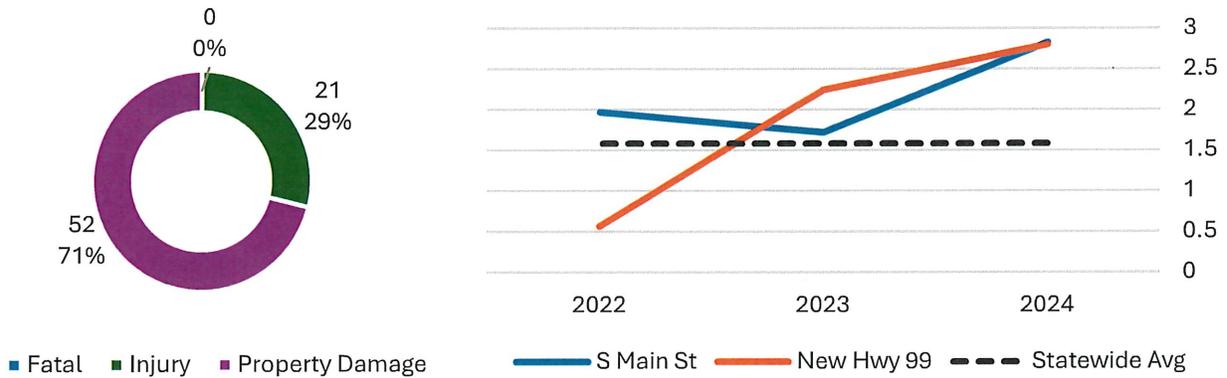


Figure 5 (Above). Crash severity: Combined routes, 2022-2024. Data Source: TDOT. With 71% of crashes being property damage only, these routes are exactly at the statewide average for severity. No fatalities were documented during these years.

Figure 6 (Above right). Crash rates by route, 2022-2024. Data Source: TDOT. Crash rates are growing, and significantly exceeded the statewide average rate for similar roads in 2024.

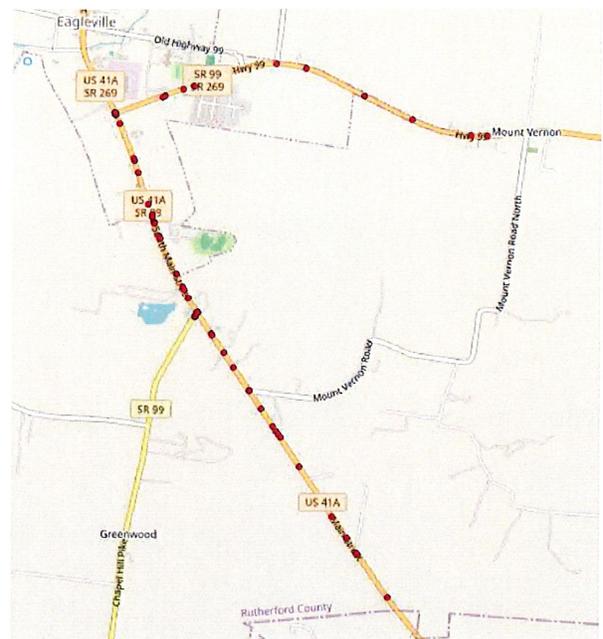


Figure 7 (Right). Crash locations, 2022-2024. Data Source: TDOT. Crashes are fairly evenly distributed, though hotspots existed on S Main St at the New Hwy 99 intersection (25 crashes), the Chapel Hill Pike intersection (17 crashes), and the Eagleville Market driveways (5 crashes).

The northbound approach to Chapel Hill Pike on S Main Street. The speed limit is currently 55 mph here and the intersection is the second most frequent crash location.



2.5 Speed Distribution

Traditionally considered the best way to determine prudent and reasonable speed limits, the free-flow speed of traffic is still an important factor in setting speed limits.

Free-flow ⁴ speed data	New Hwy 99	S Main St
	1	2
Average speed	49.5	43.0
50 th % speed	49.6	42.7
85 th % speed	55.2	47.8
Pace speed	41-50	38-47
USLIMITS ⁵	55	45



Figure 8. Locations of speed data collected by tube counts on Thursday, October 2, 2025.

2.6 Speed Trends

Cell phone data gives us a picture of the history of overall speeds on these roads.

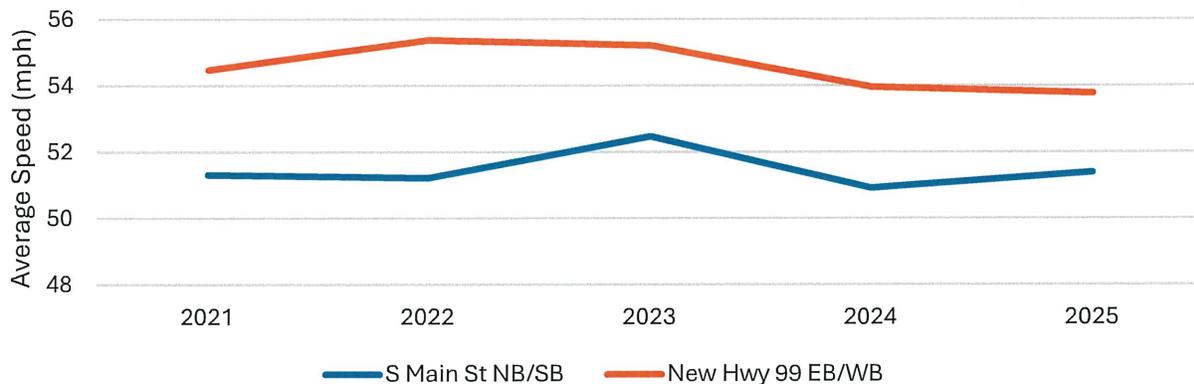


Figure 9. Average Speed Trend, 2021-2025.

These are the average speeds during the period 12:00 AM – 5:00 AM during every day of the year from 2021-October 2025 over the whole length of the study segments. A very slight decreasing speed trend shows that land use and other conditions affecting speeds have not changed much over the past five years. *Data source: RITIS*

⁴Free-flow speed conditions estimated to be all hours except 7:00-10:00 AM and 2:00-7:00 PM.

⁵USLIMITS is FHWA’s expert-system tool to suggest reasonable, safe, and consistent speed limits.

3.0

RECOMMENDATIONS

3.1 Summary – S Main Street

Generally, this segment of US 41A stretching across the Rutherford-Bedford County line is a typical rural two-lane highway, designed for speeds of at least 55 mph. The statutory speed limit of 55 mph is appropriate for much of this segment. However, this road also serves as Eagleville’s main street, and as such, the speed limit slows to 30 mph through the core business district area, also appropriate.

In between the 55 mph and 30 mph zones, a transition is advisable as drivers naturally slow down upon entering the more developed area of Eagleville. Based on the six factors presented here, it is recommended that the existing 40 mph speed limit be extended approximately 0.3 mile south with signage located approximately even with the Eagleville signage south of Chapel Hill Pike. South of this location, the speed limit should remain at 55 mph to the Bedford County line.

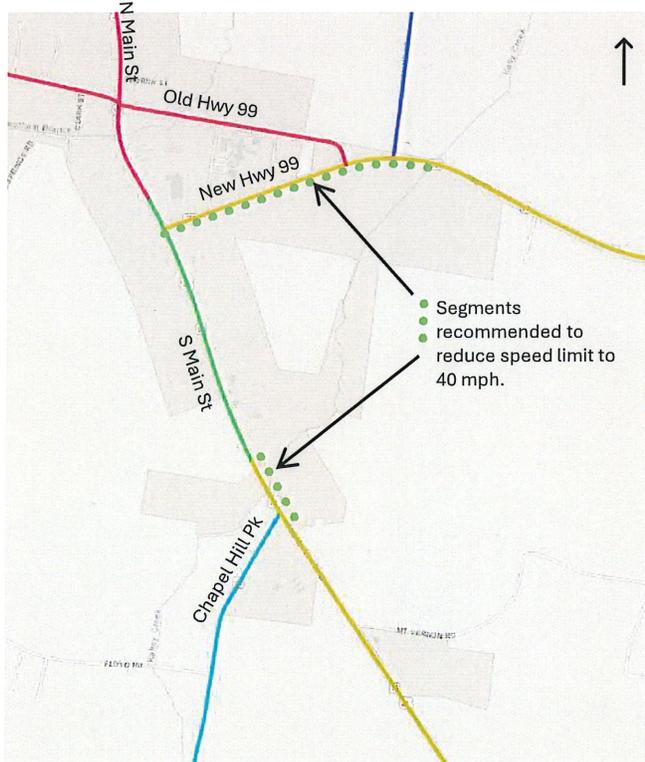


Figure 10. Recommended speed limit changes.

3.2 Summary – New Highway 99

This highway between Rockvale and Eagleville remains rural and should mostly retain its 55 mph speed limit. However, just west of Kelley Creek, development patterns change, and drivers begin entering a more suburban area. Eagleville School is located here (with a 25 mph school speed zone) as well as the stop condition at S Main Street. For these reasons, it is recommended that New Highway 99, from approximately Kelley Creek to S Main Street have a reduced posted speed limit of 40 mph. The existing 25 mph school speed zone should remain in effect.



The reduced speed ahead signs should be used anytime the speed limit reduction is 10 mph or more. The sign style (R2-5a) in use on S Main St, however, has been discontinued, and should be replaced with the new W3-5 style.



W3-5