



CITY OF SPARTA
6 Liberty Square
P.O. Box 30
Sparta, Tennessee 38583
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AGENDA

BOARD OF MAYOR AND ALDERMEN

Thursday, June 4, 2026 - 5:00 PM
Sparta City Hall, 2nd Floor

Invocation

Pledge of Allegiance

1. Approval of the Minutes of the May 21, 2026 regular meeting.

PUBLIC HEARINGS

2. There will be a public hearing regarding Ordinance No. 26-996, an Ordinance to rezone 427 W. Bockman Way from (R-B) Residential "B" to (C-D) Commercial "D". This was approved by the Planning Commission May 5, 2026.
3. There will be a public hearing regarding Ordinance No. 26-997, an Ordinance to rezone a parcel on N. Spring Street from (M-I) Manufacturing / Industrial to (C-D) Commercial "D". This was approved by the Planning Commission May 5, 2026.

ORDINANCES

4. Approve Ordinance No. 26-996 on second and final reading, an Ordinance to rezone 427 W. Bockman Way from (R-B) Residential "B" to (C-D) Commercial "D". This was approved by the Planning Commission May 5, 2026.
5. Approve Ordinance No. 26-997 on second and final reading, an Ordinance to rezone a parcel on N. Spring Street from (M-I) Manufacturing / Industrial to (C-D) Commercial "D". This was approved by the Planning Commission May 5, 2026.
6. Approve Ordinance No. 26-998 on second and final reading, an Ordinance to make certain amendments to Title 14 of the Sparta Municipal Code regarding the Number of Principal Structures Allowed on a Lot.
7. Approve Ordinance No. 26-999 on second and final reading, an Ordinance to amend Title 18, Chapter 3, Section 308 of the Sparta Municipal Code pertaining to Water / Sewer Tap Fees and Sprinkler Fees.
8. Approve Ordinance No. 26-1000 on first reading, An Ordinance of the City of Sparta, Tennessee to provide for the general revenue thereof for the fiscal year 2026-2027 to be known as the General Revenue Ordinance for said year.



9. Approve Ordinance No. 26-1001 on first reading, An Ordinance of the City of Sparta, Tennessee making and fixing the annual appropriations of the several departments of the city for the fiscal year, beginning July 1, 2026 and ending June 30, 2027.
10. Approve Ordinance No.26-1002 on first reading, An Ordinance of the City of Sparta, Tennessee to amend the Fiscal Year 2025/2026 Operating Budget that was adopted by Ordinance #25- 989.

RESOLUTIONS

11. Approve Resolution No. 26-624, a Resolution authorizing the appropriations for Financial Aid to Public Service, Nonprofit, and Charitable Organizations for the fiscal year ending June 30, 2027.
12. Approve Resolution No. 26-625, a Resolution establishing an allowance policy for the City of Sparta.

FINANCE

13. Approve the Finance Directors' April Financials.

PURCHASING

14. Authorize the solicitation of bids for Rock and Concrete for the next fiscal year.

PERSONNEL

15. Approve the promotion of Eric Golden to Water Plant Operator pay Grade 5-1, due to him passing his Grade IV Water Plant Operator.
16. Approve the application for Reserve Firefighter for Melvin Troyer.

BEER BOARD

*Procedural Note: Suspend meeting of Board of Mayor and Aldermen
Convene as Beer Board*

1. Application for Special Events Permits. Don Sergio, D/B/A Calfkiller Brewing Co. Chamber Business Expo – June 11, 2026 at First National Bank.

*Procedural Note: Declare business of Beer Board finished
Reconvene as Board of Mayor and Aldermen*

MISCELLANEOUS

17. Department head Reports.
18. Other NEW business.
19. UNFINISHED business
20. Citizens Comments from Sparta Citizens (3-minute limit).
21. Adjourn.

The City of Sparta is an equal opportunity provider and employer.

MINUTES

May 21, 2026

The Board of Mayor and Aldermen of the City of Sparta, White County, Tennessee, met in a scheduled meeting at Sparta City Hall, at 5:00 PM on the 21st day of May 2026, with Mayor Jerry Lowery presiding.

Members Present

Members Absent

- Vice-Mayor Bobby Officer
- Alderman Jim Floyd
- Alderman Hoyt Jones
- Alderman Travis McBride
- Alderman Judy Payne
- Alderman Brent Young

Status of other city staff members were:

Tonya R. Tindle	City Administrator / City Recorder	Present
Dillard Quick	Public Works Director	Present
Caroline Sapp	City Attorney	Present
Nick Dunn	Police Chief	Present
Kevin Powers	Fire Chief	Present
Mike O'Neal	Codes Enforcement	Present
Belva Bess	Electric Manager	Present
Tonia Wilson	Finance Director	Present

A quorum was present and notice had been previously mailed to all members and the news media. Mayor Lowery called the meeting to order. Travis McBride led a prayer and Bobby Officer led the Pledge of Allegiance.

There was a motion by Alderman Jones with a second by Alderman McBride to approve the minutes of the May 7, 2026 regular called meeting, which had been previously mailed to all board members and read by each member prior to the meeting. All voted "Aye" by voice vote. Motion passed.

There was a public hearing regarding Ordinance No. 26-995, an ordinance to make certain amendments to Title 14 of the Sparta Municipal Code regarding Laundry and Drycleaning Establishments, which was approved by the Planning Commission on April 7, 2026. No comments were heard and the public hearing was declared closed.

There was a motion by Alderman McBride with a second by Vice-Mayor Officer to approve Ordinance No. 26-995 on second and final reading, an Ordinance to make certain amendments to Title 14 of the Sparta Municipal Code regarding Laundry and Drycleaning Establishments, which was approved by the Planning Commission on April 7, 2026. The roll call was as follows:

- Alderman Floyd.....Yes
 - Alderman Jones.....Yes
 - Alderman McBride.....Yes
 - Vice-Mayor Officer.....Yes
 - Alderman Payne.....Yes
 - Alderman Young.....Yes
 - Mayor Lowery.....Yes
- The motion passed.

There was a motion by Alderman McBride with a second by Alderman Payne to approve Ordinance No. 26-996 on first reading, an Ordinance to rezone 427 W. Bockman Way from Residential "B" (R-B) to Commercial "D" (C-D), which was approved by the Planning Commission on May 5, 2026. The roll call was as follows:

- Alderman Floyd.....Yes
- Alderman Jones.....Yes
- Alderman McBride.....Yes

Vice-Mayor Officer.....Yes
 Alderman Payne.....Yes
 Alderman Young.....Yes
 Mayor Lowery.....Yes
 The motion passed.

There was a motion by Alderman Payne with a second by Alderman Floyd to approve Ordinance No. 26-997 on first reading, an Ordinance to rezone a parcel of land on North Spring Street from Manufacturing / Industrial (M-I) to Commercial "D" (C-D), which was approved by the Planning Commission on May 5, 2026. The roll call was as follows:

Alderman Floyd.....Yes
 Alderman Jones.....Yes
 Alderman McBride.....Yes
 Vice-Mayor Officer.....Yes
 Alderman Payne.....Yes
 Alderman Young.....Yes
 Mayor Lowery.....Yes
 The motion passed.

There was a motion by Alderman Floyd with a second by Alderman Payne to approve Ordinance No. 26-998 on first reading, an Ordinance to make certain amendments to Title 14 of the Sparta Municipal Code regarding the Number of Principal Structures allowed on a single lot. The roll call was as follows:

Alderman Floyd.....Yes
 Alderman Jones.....Yes
 Alderman McBride.....Yes
 Vice-Mayor Officer.....Yes
 Alderman Payne.....Yes
 Alderman Young.....Yes
 Mayor Lowery.....Yes
 The motion passed.

There was a motion by Alderman Jones with a second by Vice-Mayor Officer to approve Ordinance No. 26-999 on first reading, an Ordinance to amend Title 18, Chapter 3, Section 308 of the Sparta Municipal Code pertaining to Water / Sewer Tap Fess and Sprinkler Fees. The roll call was as follows:

Alderman Floyd.....Yes
 Alderman Jones.....Yes
 Alderman McBride.....Yes
 Vice-Mayor Officer.....Yes
 Alderman Payne.....Yes
 Alderman Young.....Yes
 Mayor Lowery.....Yes
 The motion passed.

There was a motion by Vice-Mayor Officer with a second by Alderman Payne to approve the bid for auction services to Tays Realty and Auction. The roll call was as follows:

Alderman Floyd.....Yes
 Alderman Jones.....Yes
 Alderman McBride.....Yes
 Vice-Mayor Officer.....Yes
 Alderman Payne.....Yes
 Alderman Young.....Yes
 Mayor Lowery.....Yes
 The motion passed.

There was a motion by Alderman Young with a second by Vice-Mayor Officer to authorize taking bids for the 2026 Water Line Upgrades Improvements for Hampton Drive, Pearson Street, Wall Street, W. Everett / W. Bronson Streets, Polk, and Cedar Streets. All voted "Aye" by voice vote. Motion passed.

There was a motion by Vice-Mayor Officer with a second by Alderman Payne to approve the application for Reserve Fire Fighter for Ronald Joshua Hall. All voted "Aye" by voice vote. Motion passed.

Department heads placed their reports in the agenda and Aldermen asked questions.

No citizens comments were heard.

No additional items were discussed.

There being no further business, there was a motion to adjourn by Vice-Mayor Officer with a second by Alderman Young. All voted "Aye" by voice vote. Motion passed. The meeting was adjourned at 5:14 P.M.

Read and approved this _____ day of _____, 2026

Jerry Lowery, Mayor

ATTEST:

Tonya R. Tindle, City Recorder

AGENDA ITEM #2

NOTICE OF PUBLIC HEARING

Ordinance 26-996

The Sparta Board of Mayor and Aldermen will hold a public hearing on Thursday, June 18, 2026 at 5:00 p.m. at Sparta City Hall concerning an amendment to the Sparta Zoning Map. The proposed amendment is to change the zoning of property at 427 W. Bockman Way (parcels 033.00, 028.01, & 038.00 on Tax Map 0059A, Group A) from Residential R-B to Commercial C-D. The request was submitted by Life Church Inc. The public is invited to attend.

AGENDA ITEM #3

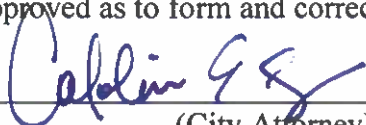
NOTICE OF PUBLIC HEARING

Ordinance 26-997

The Sparta Board of Mayor and Aldermen will hold a public hearing on Thursday, June 18, 2026 at 5:00 p.m. at Sparta City Hall concerning an amendment to the Sparta Zoning Map. The proposed amendment is to change the zoning of property located at N. Spring Street (parcel 084.00 on Tax Map 0040) from Manufacturing / Industrial M-I to Commercial C-D. The request was submitted by Sam Brown. The public is invited to attend.

AGENDA ITEM #4

ORDINANCE

<p>AN ORDINANCE AUTHORIZING THE REZONING OF 427 W BOCKMAN WAY FROM (R-B) RESIDENTIAL "B" TO (C-D) COMMERCIAL "D"</p>	ORDINANCE # 26-996
	Requested By: Sparta Municipal Planning Commission
	Prepared By: Daniel Marcum
	Approved as to form and correctness:  (City Attorney)
	Passed 1 st Reading: <i>May 21, 2026</i>
	Passed 2 nd Reading:
	Minute Book Page

WHEREAS, the Sparta Board of Mayor and Aldermen, in accordance with Section 13-7-203 and 13-7-204 of the Tennessee Code Annotated, may from time to time, amend the zoning ordinance and related maps; and

WHEREAS, the Sparta, Tennessee Municipal Planning Commission met on May 5, 2026 and voted to recommend to the Board of Mayor and Aldermen that the Zoning Map of Sparta, Tennessee be changed from R-B to C-D for a certain parcel of property; and

WHEREAS, the Sparta, Tennessee Board of Mayor and Aldermen held a public hearing on _____, after adequate public notice; and

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF MAYOR AND ALDERMEN OF THE CITY OF SPARTA, TENNESSEE THAT:

Section 1. The Zoning Map, Sparta, Tennessee March 2012" is hereby amended by changing the zoning classification of property on 427 W Bockman Way (Map 059A, Group A, Parcels 033.00, 028.01, and 038.00) from Residential R-B to Commercial C-D and;

Section 2. This ordinance shall take effect upon final passage, subsequent to a necessary public hearing, the public welfare requiring it.

Passed 1st reading May 21, 2026

Passed 2nd reading _____, 2026

Publication date _____, 2026

CITY OF SPARTA

Jerry Lowery, Mayor

ATTEST:

Tonya R. Tindle, City Recorder

NOTICE OF PUBLIC HEARING

The Sparta Board of Mayor and Aldermen will hold a public hearing on Thursday, June 18, 2026 at 5:00 p.m. at Sparta City Hall concerning an amendment to the Sparta Zoning Map. The proposed amendment is to change the zoning of property at 427 W. Bockman Way (parcels 033.00, 028.01, & 038.00 on Tax Map 0059A, Group A) from Residential R-B to Commercial C-D. The request was submitted by Life Church Inc.. The public is invited to attend.

May 5th 2026
4:00 PM

City of Sparta

Please return with \$50.00 application fee.

Request for Action of Sparta:

Municipal Planning Commission Board of Zoning Appeals Board of Codes Appeals

Owner Name: Life Church Inc Owner Phone#: 931-743-9855
Owner Address: 3223 North Washington Ave Cookeville, TN

Address of Property: 427 W Bochner Way
Parcel ID of Property: Map: 059A Group: A Parcel: 033,00,28.01, 038.00

Action Requested:

Request for Subdivision of property (Requires additional fee of \$25.00 per lot). 5 copies of subdivision plat must accompany this request.

Request for Change in Zoning Classification from R-B to C-D

Request for Variance:
Explain: _____

Request for Use Permitted on Appeal:
Explain: _____

Appeal from Interpretation:
Explain: _____

Property Identification Requirements:

Platted Land (Attach Copy of Plat):
Name of Subdivision: _____ Map: _____ Group: _____ Parcel: _____

Deed (Attach Copy of Deed)

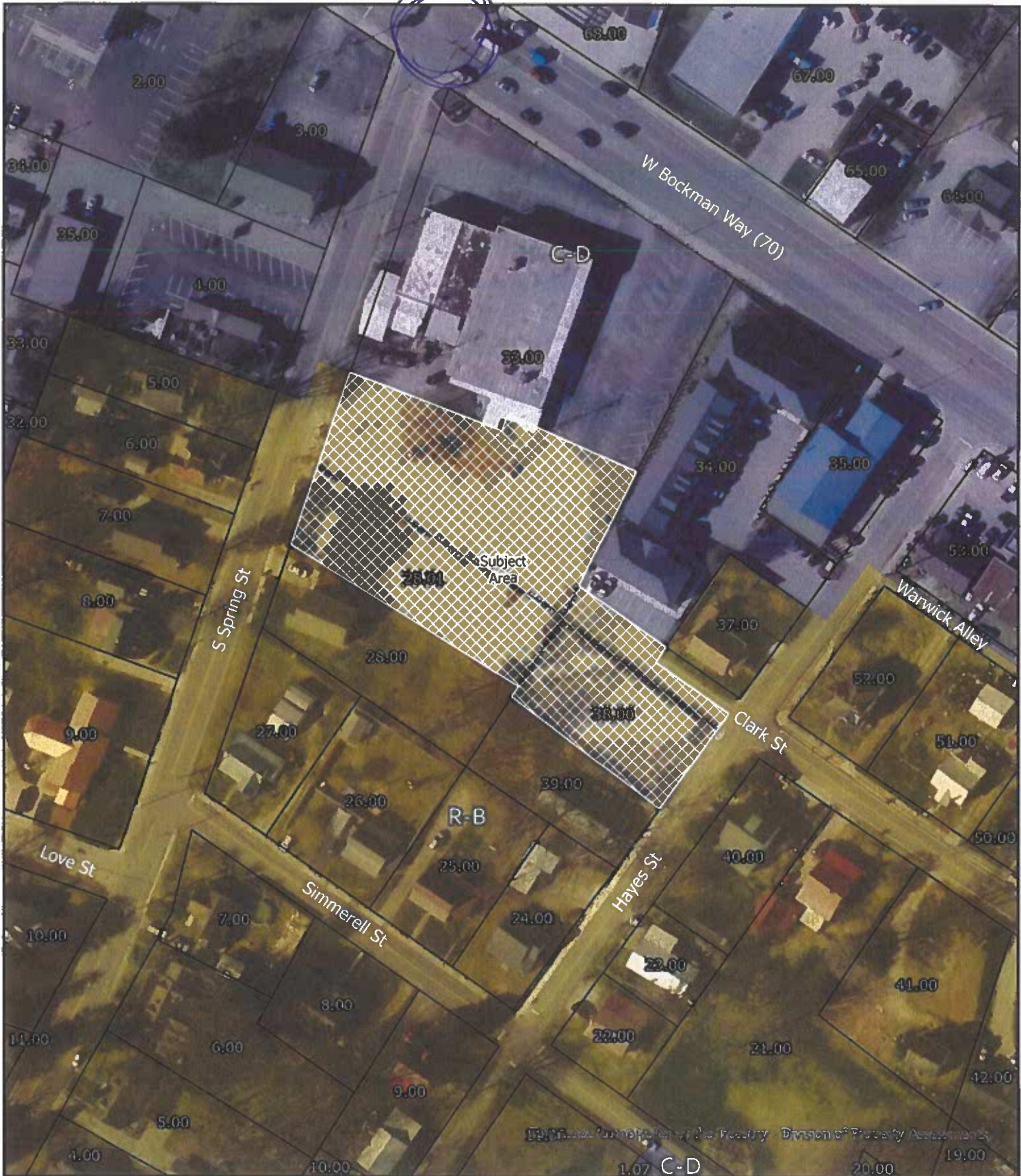
Petition: As owner/agent, I hereby petition the City of Sparta, TN for approval of the above described request as provided by the laws of the State of Tennessee and the ordinances of the City of Sparta.

Sign: Mandy Regan Date: 4-15-26

DO NOT WRITE BELOW THIS LINE. FOR INTERNAL USE ONLY.

Hearing Scheduled for: 5/5/26

Disposition: Approved Denied Appeal Requested Referred to Board of Mayor/Aldermen
Date: _____



Map/Data For Illustrative Purposes Only.

City of Sparta is not responsible for misuse, misinterpretation, or inaccuracy of data.

Not a substitute for OneCall.

4/16/2026

Proposed Rezoning

427 W Bockman Way

Map: 059A Group: A Parcels: 033.00, 028.01, 038.00

R-B to C-D



1 inch = 100 feet

AGENDA ITEM #5

ORDINANCE

<p>AN ORDINANCE AUTHORIZING THE REZONING OF A PARCEL ON NORTH SPRING STREET FROM (M-I) MANUFACTURING / INDUSTRIAL TO (C-D) COMMERCIAL "D"</p>	ORDINANCE # 26-997
	Requested By: Sparta Municipal Planning Commission
	Prepared By: Daniel Marcum
	Approved as to form and correctness: _____
	(City Attorney)
	Passed 1 st Reading: <i>May 21, 2026</i>
	Passed 2 nd Reading:
Minute Book Page	

WHEREAS, the Sparta Board of Mayor and Aldermen, in accordance with Section 13-7-203 and 13-7-204 of the Tennessee Code Annotated, may from time to time, amend the zoning ordinance and related maps; and

WHEREAS, the Sparta, Tennessee Municipal Planning Commission met on May 5, 2026 and voted to recommend to the Board of Mayor and Aldermen that the Zoning Map of Sparta, Tennessee be changed from M-I to C-D for a certain parcel of property; and

WHEREAS, the Sparta, Tennessee Board of Mayor and Aldermen held a public hearing on _____, after adequate public notice; and

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF MAYOR AND ALDERMEN OF THE CITY OF SPARTA, TENNESSEE THAT:

Section 1. The Zoning Map, Sparta, Tennessee March 2012" is hereby amended by changing the zoning classification of property on N Spring St (Map 040, Parcel 084.00) from Manufacturing/Industrial M-I to Commercial C-D and;

Section 2. This ordinance shall take effect upon final passage, subsequent to a necessary public hearing, the public welfare requiring it.

Passed 1st reading May, 21, , 2026

Passed 2nd reading _____, 2026

Publication date _____, 2026

CITY OF SPARTA

Jerry Lowery, Mayor

ATTEST:

Tonya R. Tindle, City Recorder

PAID
APR 21 2026

City of Sparta

Please return with \$50.00 application fee.

Request for Action of Sparta:

Municipal Planning Commission Board of Zoning Appeals Board of Codes Appeals

Owner Name: Sam L Brown Owner Phone# _____

Owner Address: 5698 ~~Cherry~~ Cherry Creek Rd Sparta 38583

Address of Property: N Springs St

Parcel ID of Property: Map: 240 Group: - Parcel: 084.00

Action Requested:

Request for Subdivision of property (Requires additional fee of \$25.00 per lot). 5 copies of subdivision plat must accompany this request.

Request for Change in Zoning Classification from M-1 to C-D

Request for Variance:
Explain: _____

Request for Use Permitted on Appeal:
Explain: _____

Appeal from Interpretation:
Explain: _____

Property Identification Requirements:

Platted Land (Attach Copy of Plat):
Name of Subdivision: _____ Map: _____ Group: _____ Parcel: _____

Deed (Attach Copy of Deed)

Petition: As owner/agent, I hereby petition the City of Sparta, TN for approval of the above described request as provided by the laws of the State of Tennessee and the ordinances of the City of Sparta.

Sign: Sam L Brown Date: 4-21-26

----- DO NOT WRITE BELOW THIS LINE. FOR INTERNAL USE ONLY. -----

Hearing Scheduled for: 5/5/26

Disposition: Approved Denied Appeal Requested Referred to Board of Mayor/Aldermen
Date: _____



Map/Data For Illustrative Purposes Only.

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Not a substitute for OneCall.

4/20/2026

Proposed Rezoning

N Spring St
 Map: 040 Parcel: 084.00
 M-I to C-D



1 inch = 200 feet

AGENDA ITEM #6

ORDINANCE

AN ORDINANCE TO MAKE CERTAIN AMENDMENTS TO TITLE 14 OF THE SPARTA MUNICIPAL CODE REGARDING NUMBER OF PRINCIPAL STRUCTURES ALLOWED ON A LOT	ORDINANCE # 26-998
	Requested By: Planning Commission, Codes Department
	Prepared By: Daniel Marcum
	Approved as to form and correctness: _____
	(City Attorney)
	Passed 1 st Reading: <i>May 21, 2026</i>
	Passed 2 nd Reading:
Minute Book Page	

SECTION I - Title 14 of the Sparta Municipal Code is hereby amended as follows:

I. GENERAL ZONING PROVISIONS, TITLE 14, CHAPTER 2.

1. **Paragraph 14-201(11).**

Delete the following wording:

““Lot.” A piece, parcel, or plat of land in one ownership, which may include one or more lots of record, occupied or to be occupied by one principal building and its accessory buildings and including the open spaces required under chapters 2 through 14 of this title.”

Replace with the following wording:

““Lot.” A piece, parcel, or plat of land in one ownership, which may include one or more lots of record, intended to be used, developed, or built upon as a unit, including the open spaces required under this title.”

SECTION II - Title 14 of the Sparta Municipal Code is hereby amended as follows:

I. GENERAL ZONING PROVISIONS, TITLE 14, CHAPTER 2.

1. **Paragraph 14-208.**

Delete the following wording:

“**Reserved.** (1978 Code, § 11-208, as replaced by Ord. #03-764, Feb. 2003).”

Replace with the following wording:

“**Number of Principal Structures per Lot.** The number of principal structures allowed per lot shall be:

(1) Residential Districts: Within any residential zoning district, only one (1) principal structure shall be permitted on any single lot. This does not include permitted accessory structures as defined in this title.

(2) Commercial and Industrial Districts: Within any commercial or industrial zoning district, multiple principal structures may be permitted on a single lot, provided that all structures meet the required setbacks, building separation, parking, and density requirements for that specific district.”

SECTION III. This ordinance shall become effective immediately upon final adoption thereof, the public welfare requiring it.

Passed 1st reading May 21, 2026

Passed 2nd reading _____, 2026

Publication date _____, 2026

CITY OF SPARTA

Jerry Lowery, Mayor

ATTEST:

Tonya R. Tindle, City Recorder

AGENDA ITEM #7

ORDINANCE

<p>AN ORDINANCE TO AMEND TITLE 18 CHAPTER 3 SECTION 308 OF THE SPARTA MUNICIPAL CODE</p> <p>PERTAINING TO WATER AND SEWER TAP FEES, AND SPRINKLER FEES</p>	ORDINANCE #26-999
	Requested By:
	Prepared By: Tonya R. Tindle
	Approved as to form and correctness:

	(City Attorney)
	Passed 1 st Reading: <i>May 21, 2024</i>
Passed 2 nd Reading:	
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Title 18 Chapter 3 of the Sparta Municipal Code is hereby amended as follows:

Delete the following wording:

18-308. Service and Tap Fees.

Effective March 1, 2023 - Any person desiring to connect to the municipal water and sewer system shall submit a valid plumbing permit issued by the City of Sparta Codes Department and pay a connection charge as listed below provided sewer service is available:

(1) Residential ¾ inch water service.

Inside city limits	\$600
Outside city limits - in subdivision	\$800
Outside city limits - not in subdivision	\$800

A subdivision is defined as five (5) residential taps in existence with the new metering point being no more than 200 feet from the main.

(2). Commercial water service.

¾ inch - Inside city limits	\$600
¾ inch - Outside city limits	\$800

(5). Tap fees for apartment buildings

Individual Meters	
Water Tap	\$600 per unit – ¾" line
Sewer Tap	\$1,000 per unit

There will be an additional cost of \$400.00 fee for water taps requiring a road bore.

Sprinkler charges.

The charge for each sprinkler head shall be ten cents (\$0.07) per head, per month.

Replace with the following wording:

Effective July 1, 2026 - Any person desiring to connect to the municipal water and sewer system shall submit a valid plumbing permit issued by the City of Sparta Codes Department and pay a connection charge as listed below provided sewer service is available:

(1) Residential ¾ inch water service.

Inside city limits	Cost plus 10%
Outside city limits - in subdivision	Cost plus 10%
Outside city limits - not in subdivision	Cost plus 10%

A subdivision is defined as five (5) residential taps in existence with the new metering point being no more than 200 feet from the main.

(2). Commercial water service.

¾ inch - Inside city limits	Cost plus 10%
¾ inch - Outside city limits	Cost plus 10%

(5). Tap fees for apartment buildings

Individual Meters	
Water Tap	Cost plus 10%
Sewer Tap	Cost plus 10%

Any additional cost requiring a road bore will be included in the cost plus 10% fee.

Sprinkler charges.

The charge for each sprinkler head shall be ten cents (\$0.10) per head, per month.

Be it enacted by the Board of Mayor and Alderman of the city of Sparta, Tennessee. This ordinance shall become effective immediately upon final adoption thereof, the public welfare requiring it.

Passed 1st reading May 21, 2026

Passed 2nd reading _____, 2026

Publication date _____, 2026

CITY OF SPARTA

Jerry Lowery, Mayor

ATTEST:

Tonya R. Tindle, City Recorder

AGENDA ITEM #8

ORDINANCE

AN ORDINANCE OF THE CITY OF SPARTA, TENNESSEE, TO PROVIDE FOR THE GENERAL REVENUE THEREOF FOR THE FISCAL YEAR 2026 – 2027 TO BE KNOWN AS THE GENERAL REVENUE ORDINANCE FOR SAID YEAR	ORDINANCE # 26-1000
	Requested By: n/a
	Prepared By: Tonya Tindle, City Administrator
	Approved as to form and correctness: _____
	(City Attorney)
	Passed 1 st Reading: <i>May 21, 2026</i>
	Passed 2 nd Reading:
Minute Book	Page

BE IT ORDAINED BY THE BOARD OF MAYOR AND ALDERMEN OF THE CITY OF SPARTA, TENNESSEE, AS FOLLOWS:

SECTION 1. That there be and there is hereby levied upon all real property in the City of Sparta pursuant to TCA 67-5-101 et sec., a tax calculated upon the following rate for each \$100 of assessed valuation and there is hereby levied upon all taxable personal property a tax calculated upon the following rate for each \$100 of assessed valuation. This rate is for real and personal taxable property in the City of Sparta, Tennessee, as of January 1, 2026 for the fiscal year July 1, 2026 through June 30, 2027, as follows:

“General Fund Tax”	\$.5922
Total Tax	\$.5922

SECTION 2. This Ordinance shall be known as the General Revenue Ordinance for the Fiscal Year 2026 – 2027, and shall take effect from and after the date of its final passage, the public welfare of the City of Sparta, Tennessee, requiring it.

SECTION 3. All Ordinance or parts of Ordinances in conflict herewith are hereby repealed.

SECTION 4. Every section, sentence, clause, and phrase of this Ordinance is separable and severable. Should any section, sentence, clause, or phrase be declared unconstitutional or invalid by a court of competent jurisdiction, said unconstitutionality or invalidity shall not affect or impair any other section, sentence, clause, or phrase.

Passed 1st reading _____, 2026

Passed 2nd reading _____, 2026

Publication date _____, 2026

CITY OF SPARTA

Jerry Lowery, Mayor

ATTEST:

Tonya R. Tindle, City Recorder

AGENDA ITEM #9

ORDINANCE

AN ORDINANCE OF THE CITY OF SPARTA, TENNESSEE, TO AMEND MAKING AND FIXING THE ANNUAL APPROPRIATIONS OF THE SEVERAL DEPARTMENTS OF THE CITY FOR THE FISCAL YEAR 2026 – 2027 TO BE KNOWN AS THE BUDGET ORDINANCE FOR SAID YEAR	ORDINANCE # 26-1001
	Requested By: n/a
	Prepared By: Tonya Tindle, City Administrator
	Approved as to form and correctness: _____ (City Attorney)
	Passed 1 st Reading:
	Passed 2 nd Reading:
	Minute Book Page

ORDINANCE NO. 26-1001

AN ORDINANCE OF THE CITY OF SPARTA, TENNESSEE, TO AMEND MAKING AND FIXING THE ANNUAL APPROPRIATIONS OF THE SEVERAL DEPARTMENTS OF THE CITY FOR THE FISCAL YEAR, BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027

BE IT ORDAINED BY THE CITY OF SPARTA, TENNESSEE, AS FOLLOWS:

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

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

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

THE CITY COUNCIL OF THE CITY OF SPARTA, TENNESSEE HEREBY ORDAINS:

SECTION 1. Along with the noted amounts for FY 2025 and FY 2026 shown in accordance with TCA 6-56-203, the following appropriations for the fiscal year beginning July 1, 2026 and ending June 30, 2027 are hereby made for the use of the several departments to the City of Sparta, Tennessee, in the amounts, to wit:

GENERAL FUND

	FY 2025	FY 2026	FY 2027
	ACTUAL	FORECAST	REQUEST
<u>REVENUES</u>			
Local Taxes	6,098,834	5,957,710	5,575,434
Licenses and Permits	49,650	41,413	28,850
Intergovernmental Revenue	982,275	1,199,034	971,068
Charges for Services	79,364	76,617	55,850
Fines and Penalties	125,219	161,408	80,000
Other Revenue	570,901	395,677	309,624
Public Enterprise Revenue	10,373	2,514	500
Transfer In	453,828	505,222	629,282
Fund Balance	0	0	1,000,000
TOTAL REVENUES	8,370,444	8,339,595	8,650,609

EXPENDITURES

General Government:

Legislative

Board of Mayor and Aldermen	9,899	21,171	38,693
Mayor	9,003	34,824	46,472
Boards and Commissions	540	1,490	3,700
General Elections	<u>737</u>	<u>0</u>	<u>1,200</u>
TOTAL	20,179	57,485	90,065

Administration

City Administrator	109,320	287,234	308,454
Financial Administration	24,503	25,442	22,504
City Recorder	<u>40,138</u>	<u>112,214</u>	<u>113,517</u>
TOTAL	173,961	424,890	444,475

Economic Development

Economic Development	1,115	100,775	1,000
Industrial Parks	563	572	4,200
Municipal Airport	<u>35,000</u>	<u>190,000</u>	<u>70,000</u>
TOTAL	36,678	291,347	75,200

City Court	76,501	75,046	91,815
City Attorney	10,529	14,164	15,407
City Hall Building	51,752	48,814	83,332
GIS	8,138	84,993	101,328
Planning and Zoning	15,000	15,000	17,500
Historical Board	0	1,000	2,500
Codes Enforcement	118,308	89,102	131,877
Other General Gov't Expense	233,584	266,368	322,825
Contribution to Other Orgs.	60,295	91,178	107,828
Old Baker Park Building	157	0	0
Senior Citizens Activities	1,514	473	2,500
General Fund Health Insurance	381,640	451,055	551,670

Public Safety:

Police Department

Police	1,484,897	1,354,048	1,491,150
Animal Control	65,965	51,120	67,760
Contribution to E-911	<u>88,954</u>	<u>88,954</u>	<u>88,954</u>
TOTAL	1,639,816	1,494,122	1,647,864

Fire Department

Fire	648,028	764,619	719,692
Tornado Sirens	6,223	5,375	5,000
Rescue Squad	<u>3,800</u>	<u>3,800</u>	<u>4,000</u>
TOTAL	658,051	773,794	728,692

Public Service:

Parks

Parks	214,480	150,186	168,200
Conference Center	0	0	55,510
Civic Center	28,102	27,548	38,360
Oldham Theater	12,565	22,531	19,620
YMCA (Swimming Pool)	176,603	53,939	51,490
Sock Hop	2,938	3,500	3,500
Splash Park	128,234	2,978,580	1,000,000
Caboose	0	0	0
Amphitheater Concerts	16,189	23,301	26,500
TOTAL	579,111	3,259,585	1,363,180

Other General Government:

Public Works

Public Works	157,858	160,940	249,480
Highways and Streets	1,021,111	980,117	1,150,051
Traffic Control	27,024	2,016	6,000
Mosquito Control	0	0	250
TOTAL	1,205,993	1,143,073	1,405,781

Transfer Out Solid Waste Fund	0	0	150,000
Transfer Out Equipment Fund	0	200,000	200,000
Transfer Out Liberty Square Fund	20,000	20,000	30,000
Transfer Out Debt Service	277	0	0
Transfer Out Capital Projects Fd 311	1,535,375	248,257	1,000,000
Transfer Out Capital Projects Fd 313	0	58,713	0
Pilot Transfer to White County	0	23,786	23,786
TOTAL	1,555,652	550,756	1,403,786

TOTAL EXPENDITURES 6,826,858 9,132,245 8,587,627

TOTAL REVENUES 8,370,444 8,339,595 8,650,609

VARIANCE 1,543,586 (792,650) 62,983

Change in Fund Balance	1,543,586	(792,650)	62,983
Beginning Fund Balance July 1	11,545,027	13,088,613	12,295,962
Ending Fund Balance June 30	13,088,613	12,295,962	12,358,945
Ending Fund Balance as a % of Expenses	191.7%	134.6%	143.9%

SPECIAL REVENUE FUNDS

EQUIPMENT FUND

Revenue	0	0	35,000
Transfers In	0	200,000	200,000
Expenditure	0	0	230,000
VARIANCE	0	0	5,000
Change in Fund Balance	0	0	5,000
Beginning Fund Balance July 1	240,088	240,088	240,088
Ending Fund Balance June 30	240,088	240,088	245,088
Ending Fund Balance as a % of Expenses	#DIV/0!	#DIV/0!	4901.8%

STATE STREET AID FUND

Revenue	179,733	184,468	210,700
Expenditure	179,366	193,810	197,500
VARIANCE	367	(9,342)	13,200
Change in Fund Balance	367	(9,342)	13,200
Beginning Fund Balance July 1	157,429	157,796	148,454
Ending Fund Balance June 30	157,796	148,454	161,654
Ending Fund Balance as a % of Expenses	88.0%	76.6%	81.9%

INDUSTRIAL DEVELOPMENT FUND

Revenue	25,940	22,248	20,000
Expenditure	10,000	10,000	10,000
VARIANCE	15,940	12,248	10,000
Change in Fund Balance	15,940	12,248	10,000
Beginning Fund Balance July 1	555,949	571,889	584,137
Ending Fund Balance June 30	571,889	584,137	594,137
Ending Fund Balance as a % of Expenses	5718.9%	5841.4%	5941.4%

SOLID WASTE FUND

REVENUE BUDGET

Sanitation Charges	702,069	982,962	900,000
Transfers in from General Fund	425,000	150,000	0
Other	16,943	8,652	750
TOTAL REVENUES	1,144,012	1,141,614	900,750

EXPENDITURE BUDGET

Solid Waste Expenses	1,179,039	936,396	768,227
Transfers Out	0	82,489	87,876
TOTAL EXPENDITURES	1,179,039	1,018,885	856,103

	VARIANCE	(35,027)	122,729	44,647
Change in Fund Balance		(35,027)	122,729	44,647
Beginning Fund Balance July 1		215,353	180,326	303,055
Ending Fund Balance June 30		180,326	303,055	347,702
Ending Fund Balance as a % of Expenses		15.3%	32.4%	45.3%

DRUG FUND

Revenue		21,955	2,731	77,020
Expenditure		5,848	12,409	77,000
	VARIANCE	16,107	(9,678)	20
Change in Fund Balance		16,107	(9,678)	20
Beginning Fund Balance July 1		130,210	146,317	136,639
Ending Fund Balance June 30		146,317	136,639	136,659
Ending Fund Balance as a % of Expenses		2502.0%	1101.1%	177.5%

LIBERTY SQUARE FUND

Revenue		10,750	12,517	7,500
Transfers In from General Fund		20,000	20,000	30,000
Expenditure		25,874	26,717	37,500
	VARIANCE	4,876	5,800	0
Change in Fund Balance		4,876	5,800	0
Beginning Fund Balance July 1		40,453	45,329	51,129
Ending Fund Balance June 30		45,329	51,129	51,129
Ending Fund Balance as a % of Expenses		175.2%	191.4%	136.3%

CAPITAL PROJECTS FUND 311

Revenue / Transfers In		1,554,476	705,600	1,000,000
Expenditure		1,554,476	748,257	800,000
	VARIANCE	0	(42,657)	200,000
Change in Fund Balance		0	(42,657)	200,000
Beginning Fund Balance July 1		0	0	(42,657)
Ending Fund Balance June 30		0	(42,657)	157,343
Ending Fund Balance as a % of Expenses		0.0%	-5.7%	19.7%

ENTERPRISE FUNDS

WATER/SEWER FUND

Revenue	5,443,896	5,416,815	5,202,500
Expenditure	4,313,109	3,931,103	4,570,846
Transfers Out	3,800	286,932	352,246
VARIANCE	1,130,787	1,198,780	279,408
Change in Net Position	1,130,787	1,198,780	279,408
Beginning Net Position July 1	23,851,782	24,982,569	26,181,349
Ending Net Position June 30	24,982,569	26,181,349	26,460,757
Ending Net Position as a % of Expenses	579.2%	666.0%	578.9%

ELECTRIC DEPARTMENT

Revenue	14,225,282	14,564,423	14,734,734
Transfers Out	105,716	105,716	105,716
Expenditure	14,332,803	14,227,088	14,594,876
VARIANCE	(213,237)	231,620	34,142
Change in Net Position	(213,237)	231,620	34,142
Beginning Net Position July 1	15,622,791	15,409,554	15,641,174
Ending Net Position June 30	15,409,554	15,641,174	15,675,316
Ending Net Position as a % of Expenses	107.5%	109.9%	107.4%

SECTION 2. At the end of the fiscal year 2026, the governing body estimates fund balance / net position as follows:

FUND	Estimated Fund Balance / Net Position at June 30, 2026
General Fund	\$12,295,962
Equipment Fund	\$240,088
State Street Aid Fund	\$148,454
Industrial Development Fund	\$584,137
Solid Waste Fund	\$303,055
Drug Fund	\$136,639
Liberty Square Fund	\$51,129
Debt Service Fund	\$124,622
Capital Project Funds	\$0
Water & Sewer Fund	\$26,181,349
Electric Department	\$15,641,174

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

PROPRIETARY FUNDS - UTILITIES Bonded or Other Indebtedness	Principal Outstanding June 30, 2025	FY 2026 Principal Payment	FY2026 Interest Payment	
Bonds	3,752,172.00	271,300.00	76,300.00	
Notes	\$0	\$0	N/A	
Capital Leases	\$0	\$0	N/A	
Other Debt	\$0	\$0	N/A	

SECTION 4. During the coming fiscal year the Governing Body has pending and proposed capital projects and proposed funding as follows:

Pending Capital Projects	Pending Amount Financed by Appropriations	Pending Amount Financed by Debt
Paving Project	\$750,000	\$0

Proposed Capital Projects	Proposed Amount Financed by Appropriations	Proposed Amount Financed by Debt
Water Line Upgrades	\$500,000	\$0
Splash Park	\$1,000,000	\$0
Riverfront Park	\$0	\$0
Water/Sewer Plants Upgrades	\$255,000	\$0
Water Plant Upgrades	\$1,000,000	\$0

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

SECTION 6. At the end of the fiscal year which is fixed as June 30, the City Recorder/Director of Finance is hereby authorized to transfer funds as necessary in order that budgeted appropriations not be exceeded in each Department and that the transfer of funds shall not result in an increase in the total Fiscal Year 2026 budget.

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

SECTION 8. All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

SECTION 9. This Ordinance shall take effect from and after the date of its final passage, the public welfare of the City of Sparta, Tennessee, requiring it.

SECTION 10. All Ordinances or parts of Ordinances in conflict herewith are hereby repealed.

SECTION 11. There is hereby levied a property tax of \$0.5922 per \$100 of assessed value on all real and personal property.

PASSED ON FIRST READING

PASSED ON SECOND AND FINAL READING

PUBLICATION DATE

PUBLIC HEARING DATE

CITY OF SPARTA

Jerry Lowery, Mayor

ATTEST:

Tonya R. Tindle, City Recorder

AGENDA ITEM #10

Memorandum

To: Mayor and Alderman
CC:
From: Tonya R. Tindle
Date: 5/31/2026
Re: 2025/2026 June Budget Amendment Ordinance

I have broken down the following accounts to better explain the following budget amendments.

GENERAL FUND:

City Court: State fees for tickets, based on ticket counts.

Police Department: The increase is due to towing & impound charges, increased equipment cost, overtime and travel.

Fire Department: The increase is due to equipment purchased through grant and increased equipment maintenance.

Storm Sirens: The increase was due mainly to repairs and maintenance on sirens.

Street Department: The increase is due to rising equipment repairs, travel, and operating supplies.

Sock Hop: The increase was due to the purchase of T-shirts for the event.

Amphitheater Concerts: The increase was due to having bluegrass year-round.

OTHER FUNDS:

Special Revenue Fund #125 (Solid Waste Fund): Increase due to repairs and fuel cost for hauling trash, tipping fees, as well as cost of sludge disposal.

ORDINANCE

AN ORDINANCE TO AMEND THE FISCAL YEAR 2025 / 2026 OPERATING BUDGET THAT WAS ADOPTED BY ORDINANCE #25- 989	ORDINANCE # 26-1002
	Requested By: Comptroller of Treasury
	Prepared By: Tonya Tindle, City Recorder
	Approved as to form and correctness: _____
	(City Attorney)
	Passed 1 st Reading:
	Passed 2 nd Reading:
	Minute Book Page

Section 1. The following Fiscal Year 2025/2026 budget fund and function amounts are hereby amended as follows:

		FY 2025/2026 Budget	FY 2025/2026 Amended Budget Amount
	EXPENDITURES:		
Fund 110	General Fund		
41210	City Court	\$ 78,539	\$ 90,500
42100	Police Department	\$ 1,416,245	\$ 1,750,000
42200	Fire Department	\$ 815,498	\$ 950,203
42600	Storm Sirens	\$ 6,500	\$ 15,000
43100	Street Department	\$ 960,281	\$ 1,150,500
44540	Sock Hop	\$ 3,500	\$ 10,000
44600	Amphitheater Concerts	\$ 19,000	\$ 25,000
Fund 125	Solid Waste Fund	\$ 2,037,770	\$ 2,100,000

Section 2. The provisions of this ordinance shall become effective upon adoption, the public welfare requiring it.

Passed 1st reading _____

Passed 2nd reading _____

Publication date _____

CITY OF SPARTA

Jerry Lowery, Mayor

ATTEST:

Tonya R. Tindle, City Recorder

AGENDA ITEM #11

RESOLUTION

A RESOLUTION AUTHORIZING APPROPRIATIONS FOR FINANCIAL AID TO PUBLIC SERVICE, NONPROFIT, AND CHARITABLE ORGANIZATIONS FOR THE FISCAL YEAR ENDING JUNE 30, 2027	RESOLUTION # 26- 624
	Requested By: City Recorder
	Prepared By: Tonya Tindle, City Recorder
	Approved as to form and correctness:
	_____ (City Attorney)
	Date Passed:
	Minute Book Page

WHEREAS, pursuant to authority granted by Section 6-54-111, of the Tennessee Code Annotated, the City of Sparta, Tennessee is authorized to make appropriations for financial aid to any nonprofit charitable organization or a nonprofit civic organization; and

WHEREAS, the Sparta Mayor and Board of Alderman may appropriate funds, in such amounts as it deems proper, for the financial aid of public service, nonprofit charitable or nonprofit civic organizations whose year-round services benefit the general welfare of the residents of the municipality; and

WHEREAS, funds appropriated for such organizations shall only be spent for operational functions.

NOW, THEREFORE BE IT RESOLVED by the Mayor and Board of Aldermen of the City of Sparta that the following appropriations, previously approved by Budget Ordinance 26- 1001, be made upon request:

1. That \$35,000 be appropriated to the Sparta White County Chamber of Commerce to promote the economic welfare of the citizens of the city.
2. That \$1,550 be appropriated to the Upper Cumberland Development District to promote the economic welfare of the citizens of the city.
3. That \$8,000 be appropriated to White County Imagination Library Program to promote the general welfare of the citizens of the city.
4. That \$2,500 be appropriated to College Advisory Partnership / Community College to promote the general welfare of the citizens of the city.
5. That \$3,049 be appropriated to the Upper Cumberland Human Resources Agency to be used exclusively for the Meals on Wheels program.
6. That \$8,000 be appropriated to Pacesetters to promote the general welfare of the citizens of the city.

7. That \$6,000 be appropriated to the White County Library to promote the assist with the operational expenses of the library.
8. That \$5,000 be appropriated to the Sparta White County YMCA to promote the general welfare of the citizens of the city.
9. That \$28,729 be appropriated to the Sparta White County Senior Citizens to promote the general welfare of the citizens of the city with \$6,574 designated for loan payments.
10. That \$70,000 be appropriated to the Upper Cumberland Regional Airport to promote the general welfare of the citizens of the city.
11. That \$10,000 be appropriated to the Highlands Economic Initiative to promote Industrial Development.
12. That \$88,954 be appropriated to the Sparta White County E-911 to promote emergency protection services for the citizens of the city.
13. That \$4,000 be appropriated to the Sparta White County Rescue Squad to promote emergency protection services for the citizens of the city.
14. That \$5,000 be appropriated to the Sparta American Legion Post 100 to promote the general welfare of the citizens and veterans of the city.

READ AND ADOPTED THIS _____ DAY OF _____, 2026.

CITY OF SPARTA

Jerry Lowery, Mayor

ATTEST:

Tonya R. Tindle, City Recorder

AGENDA ITEM #12

RESOLUTION

A RESOLUTION ESTABLISHING AN ALLOWANCE POLICY FOR ELECTED OFFICIALS FOR THE CITY OF SPARTA, TENNESSEE	RESOLUTION # 26- 625
	Requested By:
	Prepared By: Jerry Lowery, Mayor
	Approved as to form and correctness:
	_____ (City Attorney)
	Date Passed:
Minute Book	Page

WHEREAS, the Mayor and Aldermen of the City of Sparta routinely perform official municipal duties requiring travel, transportation, attendance at governmental meetings, conferences, inspections, training sessions, community functions, and other activities on behalf of the city; and

WHEREAS, the Board of Mayor and Aldermen recognizes that elected officials incur personal expenses associated with transportation, communication, official representation, and related municipal responsibilities; and

WHEREAS, the Board of Mayor and Aldermen find it to be in the best interest of the City to establish a uniform and transparent taxable allowance structure to assist elected officials in the performance of their official duties.

WHEREAS, pursuant to authority granted by Section 6-54-905, of the Tennessee Code Annotated, the City of Sparta, Tennessee is authorized to establish a provision for the use of vehicles for elected or appointed members of the governing body; and

NOW, THEREFORE BE IT RESOLVED by the Mayor and Board of Aldermen of the City of Sparta, as follows:

SECTION 1. PURPOSE.

The purpose of this Resolution is to establish a fixed taxable vehicle and official expense allowance for the Mayor and Aldermen in connection with the performance of official municipal duties and representation of the City.

SECTION 2. ESTABLISHMENT OF ALLOWANCES.

The annual municipal budget may include appropriated funds for fixed monthly vehicle and official expense allowances for the Mayor and Aldermen. The amount of such allowances shall be established annually through the City's adopted budget ordinance and may be amended from time to time by action of the Board of Mayor and Aldermen in accordance with applicable law.

SECTION 3. INTENDED USE OF ALLOWANCES.

The allowances established herein are intended to assist elected officials with expenses incurred in the performance of official municipal duties, including but not limited to:

- Acquisition, lease, financing, maintenance, fuel, insurance, registration, and operation of personal vehicles utilized for City business;
- Travel and transportation associated with municipal duties and representation;
- Communication and technology expenses related to City business;
- Attendance at meetings, conferences, training sessions, and community events;
- Official attire and incidental expenses associated with municipal service.

SECTION 4. TAXABLE COMPENSATION.

The vehicle and official expense allowances authorized herein shall be treated as taxable compensation and shall be processed through the City payroll system in accordance with applicable federal and state tax laws, payroll withholding requirements, and municipal accounting standards. Such allowances shall not constitute reimbursement under an accountable reimbursement plan unless separately authorized by action of the Board of Mayor and Aldermen.

SECTION 5. PERSONAL OWNERSHIP.

Any vehicle acquired, leased, financed, maintained, or operated through use of the allowances established herein shall remain the personal property and responsibility of the elected official unless otherwise expressly authorized by separate action of the Board of Mayor and Aldermen.

SECTION 6. ADMINISTRATION.

The City Administrator, Finance Director, City Recorder, and other appropriate municipal officials are authorized to administer the provisions of this Resolution and ensure compliance with applicable accounting, payroll, budgeting, and financial reporting requirements.

SECTION 7. SEVERABILITY.

If any section, subsection, sentence, clause, phrase, or provision of this Resolution is held to be invalid or unconstitutional, such holding shall not affect the validity of the remaining portions of this Resolution.

SECTION 8. EFFECTIVE DATE.

This Resolution shall take effect immediately upon its final passage, the public welfare requiring it.

READ AND ADOPTED THIS _____ DAY OF _____, 2026.

CITY OF SPARTA

Jerry Lowery, Mayor

ATTEST:

Tonya R. Tindle, City Recorder

AGENDA ITEM #13

UTILITY PLANT

Description	Item	April 2026	April 2025
Electric Plant	1	\$15,093,818.62	\$14,434,482.01
Less Depreciation	2	\$7,852,944.11	\$7,539,859.58
TOTAL	3	\$7,240,874.51	\$6,894,622.43
Unamortized Acquisition Adjustment	4		
Other Utility Plant - Net	5		
TOTAL PLANT - NET	6	\$7,240,874.51	\$6,894,622.43

OTHER PROPERTY AND INVESTMENTS

Description	Item	April 2026	April 2025
Non-Utility Property - Net	7		
Other Investments	8	\$26,226.14	\$22,648.60
Sinking Funds	9		
Depreciation Funds	10		
Other Special Funds	12	\$6,762,529.10	\$6,498,348.17
TOTAL	13	\$6,788,755.24	\$6,520,996.77

CURRENT AND ACCRUED ASSETS

Description	Item	April 2026	April 2025
General Cash and Temporary Cash Investments	14	\$3,076,879.32	\$2,348,493.14
Accounts Receivable	15	\$1,378,361.31	\$1,202,537.34
Materials and Supplies	16	\$629,607.77	\$615,253.99
Prepayments	17	\$81,596.41	\$1,226,107.39
Other Current Assets	18	\$485,567.10	\$437,316.63
TOTAL	19	\$5,652,011.91	\$5,829,708.49

DEFERRED DEBITS

Description	Item	April 2026	April 2025
Debt Expense	20		
Preliminary Survey	21		
Clearing Accounts	22		
Energy Service Loans Receivables	24		
Deferred Costs on TVA Leases	25		
Other Deferred Debits	26	\$400,704.00	\$425,671.70
TOTAL	27	\$400,704.00	\$425,671.70

TOTAL ASSETS AND OTHER DEBITS

Description	Item	April 2026	April 2025
TOTAL ASSETS AND OTHER DEBITS	28	\$20,082,345.66	\$19,670,999.39

ADDITIONAL INFORMATION

Description	Amount
CFC or CoBank Investments Included in Item No. 8	
Construction Work In-Progress Included in Item No. 1	\$746,656.65
Construction Fund Included in Item No. 12	
Total Miles of Distribution Lines	100.00
Total Miles of Transmission Lines	

CAPITAL

Description	Item	April 2026	April 2025
Membership Certificates	30		

UNAPPROPRIATED EARNINGS

Description	Item	April 2026	April 2025
End of Previous Year	--	\$16,901,463.38	\$15,503,379.21
Retained Earnings Adjustment	--	(\$34,614.54)	\$0.00
Beginning of Year	33A	\$16,866,848.84	\$15,503,379.21
Current Year	34A	\$1,062,654.68	\$1,187,568.01
TOTAL	35A	\$17,929,503.52	\$16,690,947.22

UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS

Description	Item	April 2026	April 2025
End of Previous Year	--		
Retained Earnings Adjustment	--		
Beginning of Year	33B		
Current Year	34B		
TOTAL	35B		

TOTAL UNAPPROPRIATED EARNINGS AND UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS

Description	Item	April 2026	April 2025
Total	--	\$17,929,503.52	\$16,690,947.22

LONG-TERM DEBT

Description	Item	April 2026	April 2025
RUS	36		
CFC	37		
CoBank	38		
Bonds and Other Long-Term Debt	39.1		
TVA	39.3		
Debt Premium and Discount	40		
TOTAL	41		

OTHER NON-CURRENT LIABILITIES

Description	Item	April 2026	April 2025
Postretirement Benefits	39.2	(\$277,954.15)	\$65,851.21
Energy Service Loans - Advances	42		
Energy Service Loans - Other	43		
TOTAL	44	(\$277,954.15)	\$65,851.21

CURRENT AND ACCRUED LIABILITIES

Description	Item	April 2026	April 2025
TVA Notes Payable	45.1		
Other Notes Payable	45.2		
Accounts Payable	46	\$1,394,465.04	\$2,079,479.71
Customer Deposits	47	\$676,190.00	\$666,235.00
Taxes and Equivalents Accrued	48		
Interest Accrued - RUS	49		
Interest Accrued - CFC	50		
Interest Accrued - CoBank	51		
Interest Accrued - TVA	52.1		
Interest Accrued - Other	52.2		
Other Current Liabilities	53	\$153,969.56	\$100,100.31
TOTAL	54	\$2,224,624.60	\$2,845,815.02

DEFERRED CREDITS

Description	Item	April 2026	April 2025
Advances for Construction - Refundable	55		\$2,579.96
Other Deferred Credits	56	\$206,171.69	\$65,805.98
TOTAL	57	\$206,171.69	\$68,385.94

TOTAL LIABILITIES AND OTHER CREDITS

Description	Item	April 2026	April 2025
TOTAL LIABILITIES AND OTHER CREDITS	58	\$20,082,345.66	\$19,670,999.39

OPERATING REVENUE

Description	Item	April 2026	Year to Date
Electric Sales Revenue (Page 7, Item 332)	59	\$1,204,314.95	\$11,645,354.95
Revenue From Late Payments	60	\$2,867.73	\$35,690.46
Miscellaneous Service Revenue	61	\$3,219.13	\$25,726.37
Rent From Electric Property	62	\$29,933.40	\$299,508.81
Other Electric Revenue	63		\$5,319.07
TOTAL OPERATING REVENUE	64	\$1,240,335.21	\$12,011,599.66

PURCHASED POWER

Description	Item	April 2026	Year to Date
TOTAL POWER COST (PAGE 7, ITEM 342)	65	\$946,315.88	\$9,080,942.20

OPERATING EXPENSE

Description	Item	April 2026	Year to Date
Power Production Expense	65.5		
Transmission Expense	66		
Energy Storage Expenses	66.5		
Distribution Expense	67	\$21,956.96	\$251,241.22
Customer Accounts Expense	68	\$18,186.66	\$162,800.47
Customer Service and Informational Expense	69	\$416.66	\$4,419.71
Sales Expense	70	\$39.95	\$9,734.17
Administrative and General Expense	71	\$54,828.17	\$545,148.32
OPERATING EXPENSE	72	\$95,428.40	\$973,343.89

MAINTENANCE EXPENSE

Description	Item	April 2026	Year to Date
Power Production Expense	72.5		
Transmission Expense	73		
Energy Storage Expenses	73.5		
Distribution Expense	74	\$49,250.18	\$639,654.35
Administrative and General Expense	75	\$3,639.88	\$30,908.44
MAINTENANCE EXPENSE	76	\$52,890.06	\$670,562.79

OTHER OPERATING EXPENSE

Description	Item	April 2026	Year to Date
Depreciation Expense	77	\$32,599.00	\$325,990.00
Amortization of Acquisition Adjustment	78		
Taxes and Tax Equivalents	79	\$14,064.20	\$148,563.20
OTHER OPERATING EXPENSE	80	\$46,663.20	\$474,553.20

TOTAL OPERATING EXPENSE AND PURCHASED POWER

Description	Item	April 2026	Year to Date
TOTAL OPERATING EXPENSE AND PURCHASED POWER	81	\$1,141,297.54	\$11,199,402.08

INCOME

Description	Item	April 2026	Year to Date
Operating Income (Item 64, Less Item 81)	82	\$99,037.67	\$812,197.58
Other Income	83	\$22,537.00	\$251,326.50
TOTAL INCOME	84	\$121,574.67	\$1,063,524.08
Miscellaneous Income Deductions	85		
NET INCOME BEFORE DEBT EXPENSE	86	\$121,574.67	\$1,063,524.08

DEBT EXPENSE

Description	Item	April 2026	Year to Date
Interest on Long-Term Debt - RUS	87		
Interest on Long-Term Debt - CFC	88		
Interest on Long-Term Debt - CoBank	89		
Interest on Long-Term Debt - Other	90.1		
Interest - TVA	90.2		
Other Interest Expense	92	\$150.33	\$869.40
Amortization of Debt Discount and Expense	93		
Amortization of Premium on Debt - Credit	94		
TOTAL DEBT EXPENSE	95	\$150.33	\$869.40

NET INCOME

Description	Item	April 2026	Year to Date
Net Income Before Extraordinary Items and Subsidiary Earnings (Item 86, Less Item 95)	96	\$121,424.34	\$1,062,654.68
Extraordinary Items	97		
Subsidiary Earnings	97.1		
NET INCOME	98	\$121,424.34	\$1,062,654.68

POWER PRODUCTION EXPENSES

Acct.	Operating Expense Description	Expenses April 2026	Expenses April 2025	Payroll April 2026	Payroll April 2025
550.1	Other Power Generation Operation Supplies and Expenses				
558.5	Solar Operation Supplies and Expenses				
558.17	Wind Generation Operation Supplies and Expenses				
559.5	Other Renewables Operation Supplies and Expenses				
(599)	Total Power Production Operating Expenses (Page 3, Item 65.5)				

TRANSMISSION

Acct.	Operating Expense Description	Expenses April 2026	Expenses April 2025	Payroll April 2026	Payroll April 2025
560	Supervision and Engineering				
561	Load Dispatching				
562	Station Expense				
563	Overhead Line Expense				
564	Underground Line Expense				
566	Miscellaneous				
567	Rents				
(600)	TOTAL TRANSMISSION OPERATING EXPENSE (PAGE 3, ITEM 66)				

ENERGY STORAGE EXPENSES

Acct.	Operating Expense Description	Expenses April 2026	Expenses April 2025	Payroll April 2026	Payroll April 2025
577.5	Energy Storage Operation Supplies and Expenses				
(601)	TOTAL ENERGY STORAGE OPERATING EXPENSE (PAGE 3, ITEM 66.5)				

DISTRIBUTION

Acct.	Operating Expense Description	Expenses April 2026	Expenses April 2025	Payroll April 2026	Payroll April 2025
580	Supervision and Engineering	\$11,863.40	\$10,519.22		
581	Load Dispatching				
582	Station Expense				
583	Overhead Line Expense	\$402.25	\$0.00		
584	Underground Line Expense				
585	Street Lighting and Signal System Expense				
586	Meter Expense	\$365.94	(\$89.04)		
587	Customer Installation Expense				
588	Miscellaneous	\$9,173.37	\$8,031.39		
589	Rents	\$152.00	\$152.00		
(605)	TOTAL DISTRIBUTION OPERATING EXPENSE (PAGE 3, ITEM 67)	\$21,956.96	\$18,613.57		

CUSTOMER ACCOUNTS EXPENSE

Acct.	Operating Expense Description	Expenses April 2026	Expenses April 2025	Payroll April 2026	Payroll April 2025
901	Supervision				
902	Meter Reading Expense	\$4,449.42	(\$1,596.76)		
903	Customer Records and Collection Expense	\$13,244.14	\$11,563.21		
904	Uncollectible Accounts	\$493.10	\$489.58		
905	Miscellaneous				
(610)	TOTAL CUSTOMER ACCOUNTS EXPENSE (PAGE 3, ITEM 68)	\$18,186.66	\$10,456.03		

CUSTOMER SERVICES & INFORMATIONAL EXPENSE

Acct.	Operating Expense Description	Expenses April 2026	Expenses April 2025	Payroll April 2026	Payroll April 2025
907	Supervision				
908	Customer Assistance Expense	\$416.66	\$416.66		
909	Informational and Instructional Advertising Expense				
910	Miscellaneous Customer Service and Informational Expense				
(615)	TOTAL CUSTOMER SERVICES AND INFORMATIONAL EXPENSE (PAGE 3, ITEM 69)	\$416.66	\$416.66		

SALES EXPENSE

Acct.	Operating Expense Description	Expenses April 2026	Expenses April 2025	Payroll April 2026	Payroll April 2025
911	Supervision				
912	Demonstrating and Selling Expense				
913	Advertising Expense	\$39.95	\$0.00		
916	Miscellaneous				
(620)	TOTAL SALES EXPENSE (PAGE 3, ITEM 70)	\$39.95	\$0.00		

ADMINISTRATIVE & GENERAL

Acct.	Operating Expense Description	Expenses April 2026	Expenses April 2025	Payroll April 2026	Payroll April 2025
920	Administrative and General Salaries	\$6,929.00	\$7,889.98		
921	Office Supplies and Expense	\$7,494.76	\$4,857.19		
922	Administrative Expense Transferred - Credit				
923	Outside Services Employed	\$662.89	\$1,452.00		
924	Property Insurance	\$2,574.00	\$2,321.55		
925	Injuries and Damages	\$4,425.47	\$5,923.50		
926	Employee Pensions and Benefits	\$32,419.65	\$25,480.20		
927	Franchise Requirements				
928	Regulatory Commission Expense				
929	Duplicate Charges - Credit	(\$359.13)	(\$289.68)		
930	Miscellaneous General Expense	\$681.53	\$1,270.20		
931	Rents				
(625)	TOTAL ADMINISTRATIVE AND GENERAL EXPENSE (PAGE 3, ITEM 71)	\$54,828.17	\$48,904.94		
(630)	TOTAL OPERATING EXPENSE (PAGE 3, ITEM 72)	\$95,428.40	\$78,391.20		

ADMINISTRATIVE & GENERAL

Acct.	Maintenance Expense Description	Expenses April 2026	Expenses April 2025	Payroll April 2026	Payroll April 2025
935	Maintenance of General Plant (Page 3, Item 75)	\$3,639.88	\$1,469.30		
935.1	Maintenance of Computer Hardware				
935.2	Maintenance of Computer Software				
935.3	Maintenance of Communication Equipment				
(641)	TOTAL ADMINISTRATIVE & GENERAL MAINTENANCE OF GENERAL PLANT (PAGE 3, ITEM 75)	\$3,639.88	\$1,469.30		
(645)	TOTAL MAINTENANCE EXPENSE (PAGE 3, ITEM 76)	\$52,890.06	\$63,806.65		
(650)	TOTAL OPERATING AND MAINTENANCE EXPENSE	\$148,318.46	\$142,197.85		
(655)	Total Direct and Indirect Payroll Charged to Construction and Retirements				
(660)	Payroll Charged to Other Accounts				
(662)	Fiscal Year Net Change in Accrued Leave Account - (Increase) Decrease				
(665)	TOTAL PAYROLL DISTRIBUTION FOR YEAR				

POWER PRODUCTION EXPENSES

Acct.	Operating Expense Description	Expenses April 2026	Expenses April 2025	Payroll April 2026	Payroll April 2025
554.1	Maintenance of Other Power Production Plant				
558.12	Solar Generation Maintenance Expenses				
558.24	Wind Generation Maintenance Expenses				
559.16	Other Renewables Maintenance Expenses				
(634)	Total Power Production Maintenance Expense (Page 3, Item 72.5)				

TRANSMISSION

Acct.	Maintenance Expense Description	Expenses April 2026	Expenses April 2025	Payroll April 2026	Payroll April 2025
568	Supervision and Engineering				
569	Maintenance of Structures				
570	Maintenance of Station Equipment				
571	Maintenance of Overhead Lines				
572	Maintenance of Underground Lines				
573	Miscellaneous				
(635)	TOTAL TRANSMISSION MAINTENANCE EXPENSE (PAGE 3, ITEM 73)				

ENERGY STORAGE EXPENSES

Acct.	Operating Expense Description	Expenses April 2026	Expenses April 2025	Payroll April 2026	Payroll April 2025
578.7	Maintenance of Other Energy Storage Plant				
(636)	TOTAL ENERGY STORAGE MAINTENANCE EXPENSE (PAGE 3, ITEM 73.5)				

DISTRIBUTION

Acct.	Maintenance Expense Description	Expenses April 2026	Expenses April 2025	Payroll April 2026	Payroll April 2025
590	Supervision and Engineering				
591	Maintenance of Structures				
592	Maintenance of Station Equipment				
592.2	Maintenance of Computer Hardware				
592.3	Maintenance of Computer Software				
592.4	Maintenance of Communication Equipment				
593	Maintenance of Overhead Lines	\$38,196.92	\$46,903.91		
594	Maintenance of Underground Lines	\$1,140.75	\$5,297.41		
595	Maintenance of Line Transformers				
596	Street Lighting and Signal Systems	\$2,376.80	\$2,822.03		
597	Maintenance of Meters	\$7,405.49	\$6,676.87		
598	Maintenance of Miscellaneous Distribution Plant	\$130.22	\$637.13		
(640)	TOTAL DISTRIBUTION MAINTENANCE EXPENSE (PAGE 3, ITEM 74)	\$49,250.18	\$62,337.35		

STATISTICAL DATA - REVENUE

Class of Service	Item	April 2026	Year to Date
Residential	100	\$242,647.40	\$2,803,181.24
Gen. Power - 50 kW & Under	101	\$119,562.96	\$1,291,399.17
Gen. Power - Over 50 kW	102	\$810,640.67	\$7,256,068.45
Electric Vehicles	102.1		
Street and Athletic - Codes 72, 73 & 74	103	\$14,307.32	\$132,661.33
Outdoor Lighting - Codes 75, 77 & 78	104	\$17,156.60	\$162,044.76
SUBTOTAL	330	\$1,204,314.95	\$11,645,354.95
Unbilled Revenue	331		
TOTAL (PAGE 3, ITEM 59)	332	\$1,204,314.95	\$11,645,354.95

STATISTICAL DATA - KILOWATT-HOURS SOLD

Class of Service	Item	April 2026	Year to Date
Residential	107	1,709,522	22,307,514
Gen. Power - 50 kW & Under	108	749,183	8,862,022
Gen. Power - Over 50 kW	109	7,470,052	70,880,607
Electric Vehicles	109.1		
Street and Athletic - Codes 72, 73 & 74	110	121,742	1,238,583
Outdoor Lighting - Codes 75, 77 & 78	111	94,906	973,761
TOTAL	335	10,145,405	104,262,487
Kilowatt-hours for Own Use	113	12,610	120,923
TOTAL KILOWATT-HOURS SOLD AND USED	114	10,158,015	104,383,410
Kilowatt-hours in Unbilled Revenue (Items 331) Above	336		

STATE & LOCAL SALES TAX ON ABOVE REVENUE (OPTIONAL)

	State	Sales Tax
Total		

AMOUNTS EXCLUDED FROM RATE SCHEDULE REVENUE

Description	Item	Credits	Green Power Revenue
Green Power-Res	807		
Green Power-GP < 50kW	808		
Green Power-GP > 50kW	809		
Gen Partners-Res	800	\$218.92	
Gen Partners-GP < 50kW	801		
Gen Partners-GP > 50kW	802		
SMC/GMC	803	\$56,746.82	
EGC	804		
VCP	805		
VII/VIP (IC)	806	\$6,779.00	

PURCHASED POWER - AMOUNT

Description	Item	April 2026	Year to Date
Purchased Power (TVA)	115	\$946,315.88	\$9,080,942.20
Facilities Rental (TVA)	116		
Other Charges/Credits (TVA)	117		
TOTAL FROM TVA	118	\$946,315.88	\$9,080,942.20
Other Purchased Power	218		
SUBTOTAL	340	\$946,315.88	\$9,080,942.20
Unbilled Purchases	341		
TOTAL (PAGE 3, ITEM 65)	342	\$946,315.88	\$9,080,942.20

PURCHASED POWER - KILOWATT-HOURS PURCHASED

Description	Item	April 2026	Year to Date
Purchased Power (TVA)	119	10,254,222	105,995,157
TOTAL FROM TVA	122	10,254,222	105,995,157
Other Purchased Power	222		
TOTAL	345	10,254,222	105,995,157
Less Kilowatt-hours Sold and Used (Item 114)	123	10,158,015	104,383,410
Line Losses and Kilowatt-hours Unaccounted for	124	96,207	1,611,747
Percent of Losses to Purchases (2 Decimal Places)	125	0.94%	1.52%
Cost per Kilowatt-hour Including Facilities Rental (cents)	127	9.23	8.57
Kilowatt-hours in Unbilled Purchases (Item 341) Above	346		

OTHER PURCHASED POWER

Purchased Power From	Contract No.	Dates

NUMBER OF CUSTOMERS

Class of Service	Item	April 2026	April 2025
Residential	675	2,276	2,263
Gen. Power - 50 kW & Under	680	687	677
Gen. Power - Over 50 kW	685	117	118
Electric Vehicles	685.1		
Street and Athletic - Codes 72, 73 & 74	690	27	27
Outdoor Lighting - Code 78	693	8	7
TOTAL	694	3,115	3,092
Special Outdoor Lighting - Code 75	696	0	
Outdoor Lighting - Code 77	697	401	396

Fund : 413 Water & Sewer

Account Number	Account Description	Balance
	Asset	
413-11211-	Cash On Hand	0.00
413-11213-	Water Fund Checking Acct	659,448.39
413-12120-	Lgip - Investments	6,652,571.39
413-12121-	Lgip-Series'17 Restricted 2034	310,109.65
413-13210-	Accounts Rec	0.00
413-13212-	Accounts Receivable Elect	445,184.49
413-13215-	Unbilled Revenue	234,512.24
413-13611-	A/R - City Of Sparta	0.00
413-14130-	Plant Materials	264,419.88
413-15110-	Prepaid Insurance	103,125.91
413-15290-	Lgip - Customer Deposits	225,549.27
413-15490-	Deferred Outflows Of Resource	497,642.00
413-16513-	Arpa Sewery System Rehab	309,345.16
413-16515-	2023 Water Model Update	49,464.50
413-16527-	Water Plant Flocculators	295,059.22
413-16528-	Story Mountain Water Booster Station Upgrades	398,685.11
413-16610-	Water Plant	17,267,214.44
413-16611-	Depreiciation - Water Plant	(8,848,592.20)
413-16620-	Sewer Plant	22,308,609.85
413-16621-	Depreciation - Sewer Plant	(11,338,880.42)
	Total Asset	\$29,833,468.88
	Total Assets and Deferred Outflows of Resources	\$29,833,468.88
	Liability	
413-216.899	Net Revenue\Expenditure Total	(528,324.90)
413-21120-	Accounts Payable	0.00
413-21125-	Accounts Payable Electric	(6,247.74)
413-21127-	A/P City Of Sparta	60.00
413-21211-	Taxes Fica Employee	0.00
413-21212-	Tax Withholding Federal	0.00
413-21213-	Tenn Sales Tax Utility	0.00
413-21221-	Garnishment/Child Support	0.00
413-21224-	Blue Cross/Blue Shield Family	0.00
413-21225-	Delta Dental	261.48
413-21227-	Assurant Employee Benefits	0.00
413-21228-	Vision	50.28
413-21229-	Ltd - Lincoln	462.27
413-21241-	Retirement Withheld	0.00
413-21242-	Tcrs - Hybrid	0.00
413-21610-	Original Issue Premium	(15,701.04)
413-21619-	2013 Usda Loan	(1,277,171.66)
413-21620-	2017 Bond	(2,665,000.00)
413-21810-	Accrued Interest Payable	(49,112.99)
413-21820-	Accrued Payroll	(18,058.16)
413-21825-	Employee Accrued Vacation	(81,233.61)
413-21911-	Customer Deposits	(223,765.00)
413-21920-	Auditors Charge	(7,416.67)
413-23900-	Deferred Inflows Of Resources	(262,991.00)

Fund : **413** **Water & Sewer** Monthly Comparative: 83.33%

Account Number	Account Description	MTD Actual	Total Budget	YTD Actual	Budget Balance
413-52110-111	Regular Salaries	33,043.15	382,022.00	320,213.81	61,808.19
413-52110-114	Temporary Salaries	111.00	1,500.00	1,390.58	109.42
413-52110-117	On Call Pay	1,080.00	11,000.00	10,020.00	980.00
413-52110-118	Personal Days	408.08	3,856.00	2,062.34	1,793.66
413-52110-119	Holiday & Birthday	1,255.40	25,067.00	16,006.14	9,060.86
413-52110-122	Overtime	1,708.14	30,000.00	23,387.44	6,612.56
413-52110-132	Employee Bonus	0.00	461.00	461.27	(0.27)
413-52110-134	Christmas Bonus (\$50/Employee	0.00	3,600.00	2,739.00	861.00
413-52110-141	Fica	2,576.03	34,999.00	29,067.53	5,931.47
413-52110-142	Health Insurance	8,946.35	85,126.00	84,740.54	385.46
413-52110-143	Retirement	4,775.05	63,841.00	53,239.53	10,601.47
413-52110-144	Long Term Disability	256.70	2,958.00	2,444.65	513.35
413-52110-145	Dental Benefits	297.07	2,981.00	2,953.13	27.87
413-52110-147	Vision Insurance - Vision Insurance	50.32	505.00	473.22	31.78
413-52110-148	Employee Training	137.34	2,000.00	437.34	1,562.66
413-52110-149	Health Ins Reimbursements	0.00	10,000.00	63.35	9,936.65
413-52110-200	Contract Services	83.33	66,140.00	53,391.87	12,748.13
413-52110-211	Postage	0.00	1,500.00	10.48	1,489.52
413-52110-231	Publication Of Legal Notices	0.00	1,500.00	266.03	1,233.97
413-52110-235	Memberships, Registration Fees	0.00	2,000.00	0.00	2,000.00
413-52110-236	Public Relations	0.00	3,500.00	1,250.00	2,250.00
413-52110-240	Natural Gas	23.90	1,200.00	492.36	707.64
413-52110-241	Electric	607.70	6,500.00	3,358.41	3,141.59
413-52110-242	Water	0.00	0.00	0.00	0.00
413-52110-245	Telephone	570.25	8,500.00	5,729.79	2,770.21
413-52110-252	Legal & Professional	150.00	2,000.00	1,762.50	237.50
413-52110-253	Auditors Charge	187.50	6,000.00	1,875.00	4,125.00
413-52110-254	Engineering Ancillary Services	0.00	20,000.00	11,846.87	8,153.13
413-52110-255	Computer Services	2,011.87	35,000.00	19,765.51	15,234.49
413-52110-261	Repair & Maintenance - Vehicle	0.00	15,000.00	475.00	14,525.00
413-52110-262	Repair & Maintenance - Other	0.00	10,000.00	0.00	10,000.00
413-52110-269	Repair & Maintenance - Other	0.00	7,000.00	330.00	6,670.00
413-52110-280	Travel	46.31	1,000.00	1,080.51	(80.51)
413-52110-310	Office Supplies & Equipment	68.90	3,500.00	5,754.83	(2,254.83)
413-52110-312	Small Items Of Equipment	0.00	8,000.00	8,760.78	(760.78)
413-52110-320	Operating Supplies	434.80	10,000.00	4,760.06	5,239.94
413-52110-322	Lab Testing	434.97	1,500.00	2,212.52	(712.52)
413-52110-324	Janitorial Supplies	0.00	1,000.00	113.79	886.21
413-52110-326	Uniforms	536.49	5,000.00	6,118.46	(1,118.46)
413-52110-331	Fuel & Oil	2,959.90	25,000.00	15,130.53	9,869.47
413-52110-332	Motor Vehicle Parts	338.60	7,500.00	2,957.12	4,542.88
413-52110-333	Machinery & Equipment Parts	257.94	5,000.00	4,198.25	801.75

Fund : **413** **Water & Sewer** Monthly Comparative: 83.33%

Account Number	Account Description	MTD Actual	Total Budget	YTD Actual	Budget Balance
413-52110-334	Tires, Tubes, & Etc.	0.00	5,000.00	2,220.71	2,779.29
413-52110-338	Water Lines (Inventory Items)	10,696.65	50,000.00	67,698.40	(17,698.40)
413-52110-339	Water Lines - (Non-Inventory)	0.00	3,000.00	4,610.12	(1,610.12)
413-52110-340	Other Repair & Maint Supplies	0.00	0.00	0.00	0.00
413-52110-341	Tool Expense	856.64	5,000.00	2,699.65	2,300.35
413-52110-344	Safety Supplies	0.00	2,500.00	654.92	1,845.08
413-52110-353	Water Purchased	1,292.47	17,000.00	12,609.60	4,390.40
413-52110-391	Water Meters	0.00	35,000.00	31,137.84	3,862.16
413-52110-412	Ready Mixed Concrete	0.00	2,500.00	0.00	2,500.00
413-52110-451	Crushed Stone	327.99	8,000.00	2,765.52	5,234.48
413-52110-454	Sodium Chloride	0.00	1,500.00	1,065.00	435.00
413-52110-471	Asphalt	0.00	3,500.00	1,328.40	2,171.60
413-52110-510	Insurance	3,025.89	40,000.00	30,258.77	9,741.23
413-52110-530	Rent/Property Expenses	713.00	9,000.00	7,130.00	1,870.00
413-52110-533	Machinery & Equipment Rental	0.00	5,000.00	0.00	5,000.00
413-52110-540	Depreciation	8,780.57	104,356.00	87,805.70	16,550.30
413-52110-560	State Of Tn Fees	0.00	7,500.00	950.00	6,550.00
413-52110-565	Permits	0.00	600.00	0.00	600.00
413-52110-592	Tax Equivalent	1,333.33	16,000.00	13,333.30	2,666.70
413-52110-640	Customer Deposit Interest	35.29	10,000.00	368.45	9,631.55
413-52110-760	Transfers To Gf For Salaries	0.00	148,586.00	106,017.61	42,568.39
413-52110-934	Water Line Improvements	0.00	116,141.00	0.00	116,141.00
413-52110-940	Water Operating-Machinery And	0.00	0.00	4,999.50	(4,999.50)
413-52110-941	Gen Purpose Machinery	11,578.00	0.00	127,719.08	(127,719.08)
	Water Operating Total	101,996.92	1,503,439.00	1,206,713.11	296,725.89
	Water Treatment Plant				
413-52111-111	Regular Salaries	21,708.28	235,529.00	208,480.65	27,048.35
413-52111-118	Personal Days	186.56	1,923.00	1,918.40	4.60
413-52111-119	Holiday & Birthday	812.42	12,497.00	10,200.45	2,296.55
413-52111-122	Overtime	465.41	17,500.00	1,438.21	16,061.79
413-52111-134	Christmas Bonus	0.00	1,500.00	1,650.00	(150.00)
413-52111-141	Fica	1,611.24	20,460.00	17,263.24	3,196.76
413-52111-142	Health Insurance	4,642.35	44,777.00	46,423.44	(1,646.44)
413-52111-143	Retirement	2,948.73	37,443.00	31,592.97	5,850.03
413-52111-144	Long Term Disability	138.61	1,475.00	1,343.68	131.32
413-52111-145	Dental Benefits	158.79	1,905.00	1,429.11	475.89
413-52111-147	Vision Insurance -	26.90	323.00	242.10	80.90
413-52111-148	Employee Education	238.00	3,000.00	1,644.00	1,356.00
413-52111-149	Health Ins Reimbursements	628.59	7,500.00	7,693.62	(193.62)
413-52111-200	Contract Services	14,961.96	66,000.00	17,270.66	48,729.34
413-52111-211	Postage	10.65	500.00	99.20	400.80
413-52111-241	Electric	16,011.70	180,000.00	148,586.76	31,413.24

Fund : **413** **Water & Sewer** Monthly Comparative: 83.33%

Account Number	Account Description	MTD Actual	Total Budget	YTD Actual	Budget Balance
413-52111-244	Gas	34.22	4,000.00	1,663.68	2,336.32
413-52111-245	Telephone	141.23	2,200.00	1,405.93	794.07
413-52111-249	Trash	60.50	1,100.00	544.50	555.50
413-52111-254	Architectural, Engineering	0.00	30,000.00	0.00	30,000.00
413-52111-261	Vehicle Maintenance	0.00	500.00	0.00	500.00
413-52111-265	R & M - Grounds	0.00	5,000.00	0.00	5,000.00
413-52111-266	R & M - Buildings	375.00	4,000.00	1,381.61	2,618.39
413-52111-269	Repair And Maintenance Other	1,216.75	30,000.00	30,604.05	(604.05)
413-52111-280	Travel	517.13	6,000.00	577.90	5,422.10
413-52111-310	Office Supplie & Equip	0.00	1,500.00	504.72	995.28
413-52111-320	Operating Supplies	100.00	2,500.00	248.89	2,251.11
413-52111-321	Chemicals	0.00	0.00	3,416.00	(3,416.00)
413-52111-322	Chemicals & Lab Testing	26,056.58	240,000.00	199,565.37	40,434.63
413-52111-324	Household & Janitorial	165.46	1,000.00	1,561.37	(561.37)
413-52111-326	Uniforms	215.03	3,000.00	2,986.94	13.06
413-52111-331	Fuel & Oil	71.44	5,000.00	572.22	4,427.78
413-52111-333	Machinery & Equip Parts	0.00	65,000.00	389.97	64,610.03
413-52111-334	Tire, Tubes, Etc	0.00	250.00	0.00	250.00
413-52111-341	Consumable Tools	467.86	1,000.00	467.86	532.14
413-52111-344	Safety Supplies	0.00	1,000.00	373.90	626.10
413-52111-451	Crushed Stone	0.00	1,000.00	0.00	1,000.00
413-52111-510	Insurance	3,025.89	40,000.00	30,258.90	9,741.10
413-52111-540	Depreciation	21,109.65	253,649.00	211,096.50	42,552.50
413-52111-560	Permits & Fees	0.00	7,000.00	6,188.80	811.20
413-52111-565	Permits	0.00	500.00	0.00	500.00
413-52111-613	17 Bond Fee Expense	(118.05)	0.00	(1,180.50)	1,180.50
413-52111-630	N/P Interest (04,06,08)	6,706.67	80,480.00	67,066.70	13,413.30
413-52111-631	Principal	0.00	190,000.00	0.00	190,000.00
413-52111-940	Plant Equipment	7,496.08	7,513.00	7,496.08	16.92
413-52111-948	Computer Equipment	0.00	35,000.00	30,657.13	4,342.87
Water Treatment Plant Total		132,191.63	1,650,524.00	1,095,125.01	555,398.99
Sewer Operating					
413-52310-111	Regular Salaries	18,990.61	220,855.00	187,712.84	33,142.16
413-52310-114	Temporary Salaries	111.00	1,500.00	1,390.58	109.42
413-52310-117	On Call Pay	240.00	7,500.00	3,060.00	4,440.00
413-52310-118	Personal Days	168.72	2,541.00	1,838.17	702.83
413-52310-119	Holiday & Birthday	722.26	16,515.00	8,766.50	7,748.50
413-52310-122	Overtime	469.06	20,000.00	7,492.68	12,507.32
413-52310-132	Employee Bonus	0.00	2,247.00	2,246.75	0.25
413-52310-134	Christmas Bonus (\$50/Employee)	0.00	1,200.00	1,539.00	(339.00)
413-52310-141	Fica	1,456.72	20,835.00	16,545.15	4,289.85
413-52310-142	Health Insurance	5,151.79	80,151.00	46,824.03	33,326.97

Fund : **413** **Water & Sewer** Monthly Comparative: 83.33%

Account Number	Account Description	MTD Actual	Total Budget	YTD Actual	Budget Balance
413-52310-143	Retirement	2,650.41	37,752.00	30,071.80	7,680.20
413-52310-144	Long Term Disability	161.43	1,949.00	1,535.93	413.07
413-52310-145	Dental Benefits	167.16	2,808.00	1,552.92	1,255.08
413-52310-147	Vision Insurance - Vision Insurance	28.31	476.00	289.89	186.11
413-52310-148	Employee Training	18.34	1,550.00	213.34	1,336.66
413-52310-149	Health Ins Reimbursements	0.00	7,000.00	63.35	6,936.65
413-52310-200	Contract Services	83.34	25,080.00	11,064.73	14,015.27
413-52310-211	Postage	0.00	1,000.00	0.00	1,000.00
413-52310-231	Publication Of Public Notices	0.00	500.00	55.50	444.50
413-52310-235	Memberships, Registrations	0.00	1,500.00	0.00	1,500.00
413-52310-236	Public Relation	0.00	3,250.00	1,306.98	1,943.02
413-52310-240	Natural Gas	23.90	500.00	492.32	7.68
413-52310-241	Electric	7,112.10	85,000.00	63,091.56	21,908.44
413-52310-242	Water	40.51	500.00	379.29	120.71
413-52310-245	Telephone	172.60	3,000.00	1,739.25	1,260.75
413-52310-252	Legal & Professional	0.00	5,000.00	97.50	4,902.50
413-52310-253	Auditors Charge	187.50	6,000.00	1,875.00	4,125.00
413-52310-254	Engineering Ancillary Services	1,063.75	35,000.00	11,423.13	23,576.87
413-52310-255	Computer Service	2,011.87	30,000.00	19,765.42	10,234.58
413-52310-261	R & M - Vehicle	0.00	5,000.00	205.00	4,795.00
413-52310-269	R & M - Other	8,690.00	40,000.00	11,756.79	28,243.21
413-52310-280	Travel	0.00	750.00	9.90	740.10
413-52310-310	Office Supplies & Equipment	0.00	1,000.00	133.32	866.68
413-52310-312	Small Items Of Equipment	148.99	3,500.00	1,287.51	2,212.49
413-52310-320	Operating Supplies	341.35	7,000.00	3,155.05	3,844.95
413-52310-322	Lab Testing	434.97	12,000.00	23,044.81	(11,044.81)
413-52310-324	Janitorial Supplies	0.00	500.00	36.26	463.74
413-52310-326	Uniforms	416.50	3,500.00	4,705.37	(1,205.37)
413-52310-331	Fuel & Oil	587.77	12,500.00	6,300.92	6,199.08
413-52310-332	Motor Vehicle Parts	582.99	5,000.00	2,607.66	2,392.34
413-52310-333	Machinery & Equipment Parts	0.00	7,500.00	2,599.31	4,900.69
413-52310-334	Tires	0.00	2,000.00	673.62	1,326.38
413-52310-338	Sewer Lines, Manholes, Pumps	595.38	12,000.00	9,822.15	2,177.85
413-52310-339	Sewer Lines - (Non-Inventory)	0.00	3,500.00	508.79	2,991.21
413-52310-341	Tool Expense	499.00	3,500.00	2,606.83	893.17
413-52310-344	Safety Supplies	0.00	1,500.00	2,101.72	(601.72)
413-52310-412	Ready Mixed Concrete	0.00	500.00	0.00	500.00
413-52310-451	Crushed Stone	0.00	2,000.00	387.51	1,612.49
413-52310-471	Sewer - Cold Mix	0.00	1,500.00	1,328.40	171.60
413-52310-510	Insurance	3,025.89	40,000.00	30,258.90	9,741.10
413-52310-530	Rent/Property Expenses	713.00	8,556.00	7,130.00	1,426.00
413-52310-533	Machinery & Equipment Rental	0.00	2,000.00	0.00	2,000.00

Fund : **413** **Water & Sewer** Monthly Comparative: 83.33%

Account Number	Account Description	MTD Actual	Total Budget	YTD Actual	Budget Balance
413-52310-540	Depreciation	25,707.81	298,637.00	257,078.10	41,558.90
413-52310-560	State Of Tn Fees	0.00	500.00	50.00	450.00
413-52310-592	Tax Equivalent	1,333.33	16,000.00	13,333.30	2,666.70
413-52310-630	Interest (Short Term)	3,051.17	34,373.00	30,511.70	3,861.30
413-52310-631	Principal	0.00	32,264.00	0.00	32,264.00
413-52310-760	Transfers To Gf For Salaries	0.00	148,586.00	106,017.61	42,568.39
413-52310-930	Sewer - Buildings	0.00	54,000.00	0.00	54,000.00
413-52310-940	Machinery & Equipment	0.00	0.00	4,999.50	(4,999.50)
413-52310-941	Other Machinery & Equipment	11,578.00	0.00	69,522.00	(69,522.00)
413-52310-944	Sewer Operating - Transportation Equipment	0.00	0.00	44,269.64	(44,269.64)
	Sewer Operating Total	98,737.53	1,380,875.00	1,058,875.28	321,999.72
	Sewer Treatment Plant				
413-52311-111	Regular Salaries	15,511.07	181,544.00	148,044.76	33,499.24
413-52311-117	On Call Pay	660.00	7,500.00	6,540.00	960.00
413-52311-118	Personal Days	170.72	1,396.00	1,911.44	(515.44)
413-52311-119	Holiday & Birthday	581.76	9,077.00	7,184.94	1,892.06
413-52311-122	Overtime	2,414.94	26,000.00	22,355.92	3,644.08
413-52311-134	Christmas Bonus	0.00	1,200.00	1,050.00	150.00
413-52311-141	Fica	1,320.61	17,252.00	14,204.93	3,047.07
413-52311-142	Health Insurance	2,956.77	34,827.00	29,567.67	5,259.33
413-52311-143	Retirement	2,494.14	30,106.00	26,482.46	3,623.54
413-52311-144	Long Term Disability	99.26	1,071.00	969.39	101.61
413-52311-145	Dental Benefits	101.05	1,213.00	1,010.50	202.50
413-52311-147	Vision Insurance - Vision Insurance	17.12	205.00	171.16	33.84
413-52311-148	Employee Education	0.00	2,000.00	834.00	1,166.00
413-52311-149	Health Insurance Reimbursement	0.00	5,000.00	0.00	5,000.00
413-52311-200	Contract Services	2,361.20	60,000.00	33,493.55	26,506.45
413-52311-211	Postage	389.47	3,000.00	1,915.15	1,084.85
413-52311-241	Electric	16,210.95	95,000.00	76,692.51	18,307.49
413-52311-242	Water	0.00	0.00	0.00	0.00
413-52311-245	Telephone	169.75	2,200.00	1,700.31	499.69
413-52311-249	Trash	20.00	1,000.00	436.00	564.00
413-52311-252	Legal & Professional	0.00	0.00	360.00	(360.00)
413-52311-254	Architectural, Engineering	0.00	15,000.00	0.00	15,000.00
413-52311-261	R & M - Motor Vehicles	0.00	500.00	1,340.13	(840.13)
413-52311-265	R & M - Grounds	0.00	2,500.00	0.00	2,500.00
413-52311-266	R & M - Buildings	0.00	10,000.00	4,258.75	5,741.25
413-52311-269	R & M - Other	0.00	18,000.00	4,584.18	13,415.82
413-52311-280	Travel	0.00	1,500.00	859.95	640.05
413-52311-310	Office Supplies & Equipment	32.83	2,000.00	3,334.21	(1,334.21)
413-52311-312	Small Items Of Equipment	362.43	3,500.00	836.61	2,663.39

Fund : **413** **Water & Sewer** Monthly Comparative: 83.33%

Account Number	Account Description	MTD Actual	Total Budget	YTD Actual	Budget Balance
413-52311-320	Materials & Supplies	346.04	7,000.00	3,862.56	3,137.44
413-52311-322	Lab Expense	5.87	100,000.00	52,136.35	47,863.65
413-52311-324	Janitorial Supplies	0.00	1,500.00	599.52	900.48
413-52311-326	Uniforms	192.11	2,500.00	2,245.39	254.61
413-52311-331	Fuel & Oil	217.60	5,500.00	3,507.40	1,992.60
413-52311-333	Machinery & Equipment Parts	9,635.96	40,000.00	42,429.99	(2,429.99)
413-52311-334	Tires, Tubes	0.00	500.00	645.64	(145.64)
413-52311-341	Consumable Tools	405.92	2,500.00	3,948.48	(1,448.48)
413-52311-344	Safety Supplies	409.78	1,500.00	1,830.66	(330.66)
413-52311-510	Insurance	3,025.89	35,000.00	30,258.90	4,741.10
413-52311-540	Depreciation	13,099.81	157,198.00	130,998.10	26,199.90
413-52311-560	Fees	0.00	8,000.00	7,370.00	630.00
	Sewer Treatment Plant Total	73,213.05	893,789.00	669,971.51	223,817.49
	Net Profit or (-Loss)	(406,139.13)	(5,428,627.00)	(4,030,684.91)	(1,397,942.09)

SPARTA SEWER

STATISTICS

APRIL

2026

CLASS OF SERVICE	REVENUE			GALLONS		SOLD	
	THIS MONTH	BUDGET YEAR TO DATE	LAST YEAR MONTH	THIS MONTH	BUDGET YEAR TO DATE	LAST YEAR MONTH	
RESIDENTIAL-OUTSIDE	\$378.95	\$3,574.84	\$372.74	16,900	143,000	16,200	
COMMERCIAL-OUTSIDE	\$1,204.12	\$11,561.53	\$1,102.37	79,700	737,700	67,700	
RESIDENTIAL-INSIDE	\$56,096.67	\$560,680.12	\$55,010.97	4,729,500	47,261,900	4,541,000	
COMMERCIAL-INSIDE	\$53,122.41	\$519,278.12	\$53,878.26	5,653,800	53,484,200	5,706,700	
INDUSTRIAL - OUTSIDE	\$18,184.21	\$125,238.78	\$12,833.09	3,425,700	17,598,900	2,273,700	
INDUSTRIAL - INSIDE	\$3,947.57	\$36,004.27	\$3,765.95	728,400	6,520,700	687,500	
TOTAL	\$132,933.93	\$1,256,337.66	\$126,963.38	14,634,000	125,746,400	13,292,800	

COST OF SEWER SOLD	\$171,950.58	\$1,669,661.02	\$177,294.44	11.75		\$13.34
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CUSTOMER DATA

CLASS OF SERVICE	THIS MONTH	MONTH LAST YEAR
RESIDENTIAL - OUTSIDE	5	5
COMMERCIAL - OUTSIDE	9	9
RESIDENTIAL - INSIDE	1,535	1,530
COMMERCIAL - INSIDE	487	482
INDUSTRIAL - OUTSIDE	16	16
INDUSTRIAL - INSIDE	12	12
TOTAL	2,064	2,054

SEWER OPER	98737.53
SEWER PLANT	73213.05
	171950.58

SPARTA WATER WORKS

STATISTICS

APRIL

2026

CLASS OF SERVICE	REVENUE			GALLONS SOLD		
	THIS MONTH	BUDGET YEAR TO DATE	LAST YEAR MONTH	THIS MONTH	BUDGET YEAR TO DATE	LAST YEAR MONTH
RESIDENTIAL-OUTSIDE	\$43,496.99	\$440,816.54	\$42,144.25	3,072,700	31,918,800	2,898,400
COMMERCIAL-OUTSIDE	\$9,464.89	\$87,526.89	\$8,656.81	897,400	7,584,300	736,100
RESIDENTIAL-INSIDE	\$56,711.31	\$568,512.51	\$55,226.82	5,940,000	60,213,900	5,639,400
COMMERCIAL-INSIDE	\$45,999.98	\$450,992.57	\$45,343.30	5,945,500	57,289,200	5,805,300
UTILITY DISTRICTS	\$111,708.69	\$1,203,971.78	\$102,853.49	43,979,800	474,006,200	40,493,500
INDUSTRIAL - OUTSIDE	\$11,953.60	\$75,676.61	\$8,043.23	3,192,400	19,687,300	2,098,900
INDUSTRIAL - INSIDE	\$2,974.91	\$26,651.98	\$2,823.63	687,600	6,002,800	641,700
TOTAL	\$282,310.37	\$2,854,148.88	\$265,091.53	63,715,400	656,702,500	58,313,300

COST OF WATER SOLD \$213,342.80 \$2,277,458.69 \$213,342.80

COST PER 1000 GALLON SOLD \$3.35 \$3.43 \$3.66
 COST PER 1000 GALLON PRODUCED \$2.60 \$2.72 \$2.94

CUSTOMER DATA

CLASS OF SERVICE	THIS MONTH	MONTH LAST YEAR
RESIDENTIAL - OUTSIDE	978	969
COMMERCIAL - OUTSIDE	88	90
RESIDENTIAL - INSIDE	1,852	1,839
COMMERCIAL - INSIDE	544	539
UTILITY DISTRICTS	7	7
INDUSTRIAL - OUTSIDE	14	14
INDUSTRIAL - INSIDE	11	11
TOTAL	3,494	3,469

	THIS MONTH	BUDGET YEAF TO DATE	LAST YEAR MONTH		
TOTAL GALLONS PRODUCED	81,983,000	836,323,000	72,468,000	0	SOLD
GALLONS BACKWASHED	794,080	8,367,570	764,920	0	VACANT
TOTAL GALLONS SOLD	63,715,400	664,481,500	58,313,300	0	
COMPANY METERED FOR CONSUMPTION	874,200	10,025,303	1,554,804	3200	204011
TOTAL GALLONS SOLD, USED & BACKWASHED	65,383,680	682,874,373	60,633,024	89700	201376
TOTAL GALLONS UNACCOUNTED FOR & NOT BILLED	16,599,320	153,448,627	11,834,976	0	282
PERCENT OF LOSSES	20.25%	18.35%	16.33%	92900	

(240,000 GALS FOR SLUDGE PRESS)

PERCENT OF REVENUE FROM UTILITY DISTRICTS AND GALLONS SOLD	THIS MONTH	LAST YEAR
REVENUE	39.57%	38.80%
GALLONS	69.03%	69.44%

WATER OPER 118911.66
 WATER PLANT 94431.14
 213342.8

800 SEWER
 479476 WATER DEPT
 29000 FIRE DEPT
 0 STREET
 272024 WATER PLANT
 874200

City Of Sparta
 Summary Financial Statement - City
 April 2026

					Monthly Comparative:		83.33%
110 General Fund		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Expenditure							
41112	Bd Of Alderman - Uniforms	(24,293.00)	14,548.71	59.89%	(2,024.42)	1,291.80	63.81%
41210	City Court	(78,539.00)	66,611.31	84.81%	(6,544.92)	7,134.24	109.00%
41310	Mayor	(37,429.00)	18,787.35	50.19%	(3,119.08)	2,210.51	70.87%
41330	Bd And Commissions	(1,700.00)	190.00	11.18%	(141.67)	0.00	0.00%
41340	City Administrator	(293,884.00)	239,387.90	81.46%	(24,490.33)	22,327.92	91.17%
41500	Financial Admin	(22,504.00)	29,852.99	132.66%	(1,875.33)	406.40	21.67%
41510	City Recorder	(112,345.00)	92,166.85	82.04%	(9,362.08)	8,365.13	89.35%
41520	City Attorney	(15,479.00)	8,269.50	53.42%	(1,289.92)	1,624.95	125.97%
41670	Gis	(90,428.00)	73,750.78	81.56%	(7,535.67)	5,445.11	72.26%
41700	Planning	(17,500.00)	11,250.00	64.29%	(1,458.33)	0.00	0.00%
41810	City Hall Buildings	(82,831.00)	35,955.28	43.41%	(6,902.58)	3,665.95	53.11%
41860	Industrial Parks	(2,200.00)	485.19	22.05%	(183.33)	47.38	25.84%
41990	Gen Govern	(287,825.00)	246,369.53	85.60%	(23,985.42)	10,517.46	43.85%
42100	Police	(1,416,245.00)	1,430,372.29	101.00%	(118,020.42)	212,956.27	180.44%
42130	Traffic Signals	(6,000.00)	1,790.18	29.84%	(500.00)	181.10	36.22%
42151	Contribution To E911 Costs	(88,954.00)	88,954.00	100.00%	(7,412.83)	0.00	0.00%
42200	Fire	(815,498.00)	739,411.80	90.67%	(67,958.17)	70,230.09	103.34%
42400	Codes	(123,144.00)	78,790.57	63.98%	(10,262.00)	6,833.42	66.59%
42600	Storm Sirens	(6,500.00)	8,541.56	131.41%	(541.67)	3,166.56	584.60%
42620	Rescue Squad - Donation	(3,800.00)	0.00	0.00%	(316.67)	0.00	0.00%
43000	Public Works	(186,448.00)	147,683.59	79.21%	(15,537.33)	26,723.64	172.00%
43100	Street - Other Machinery & Equ	(960,281.00)	866,773.75	90.26%	(80,023.42)	94,967.52	118.67%
43200	Transfers To Solid Waste Fund	(150,000.00)	0.00	0.00%	(12,500.00)	0.00	0.00%

		Year-To-Date			Monthly Comparative:		
110 General Fund					83.33%		
					Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
43300	Mosquito Spraying Supplies	(250.00)	0.00	0.00%	(20.83)	0.00	0.00%
44143	Animal Control - Tires, Tubes	(63,884.00)	38,756.52	60.67%	(5,323.67)	3,249.42	61.04%
44230	Contributions to Other Organizations	(101,536.00)	77,963.45	76.78%	(8,461.33)	1,288.31	15.23%
44310	Senior Citizens - Repair Build	(5,000.00)	291.20	5.82%	(416.67)	0.00	0.00%
44400	Civic Center	(38,450.00)	22,026.97	57.29%	(3,204.17)	3,924.39	122.48%
44420	Liberty Square Conference Center	0.00	1,206,203.00	0.00%	0.00	0.00	0.00%
44421	Oldhams	(19,370.00)	19,224.83	99.25%	(1,614.17)	1,370.32	84.89%
44441	Ymca - Repair & Maint Other	(53,710.00)	47,205.28	87.89%	(4,475.83)	13,441.21	300.31%
44540	Sock Hop	(3,500.00)	99.75	2.85%	(291.67)	99.75	34.20%
44550	Liberty Sq - Public Relation	(20,000.00)	20,000.00	100.00%	(1,666.67)	0.00	0.00%
44600	Amphitheater	(19,000.00)	14,679.23	77.26%	(1,583.33)	1,804.00	113.94%
44700	Parks	(238,700.00)	148,199.92	62.09%	(19,891.67)	24,251.80	121.92%
44721	Splash Park	(3,300,000.00)	2,480,747.78	75.17%	(275,000.00)	3,463.32	1.26%
44725	Caboose	(500.00)	0.00	0.00%	(41.67)	0.00	0.00%
46513	Historical Board	(2,500.00)	0.00	0.00%	(208.33)	0.00	0.00%
47200	Web Site - Marketing & Design	(101,000.00)	78,665.11	77.89%	(8,416.67)	5,000.00	59.41%
51520	Health Insurance	(465,830.00)	370,510.52	79.54%	(38,819.17)	42,909.38	110.54%
51600	Transfers To Other Funds	0.00	0.00	0.00%	0.00	0.00	0.00%
51620	Transfers To Equipment Fd	(200,000.00)	200,000.00	100.00%	(16,666.67)	0.00	0.00%
51626	Operating Trans To Spec Rev Fu	0.00	98.76	0.00%	0.00	98.76	0.00%
51627	Operating Trans To Spec Rev Fu	0.00	0.00	0.00%	0.00	0.00	0.00%
51640	Operating Transfer To Capital Projects	(1,000,000.00)	249,052.47	24.91%	(83,333.33)	0.00	0.00%
51643	Transfers To Fund 313 Arpa	(58,713.00)	0.00	0.00%	(4,892.75)	0.00	0.00%
51700	Residual Eq Transfers Pilot Transfer to	(23,786.00)	0.00	0.00%	(1,982.17)	0.00	0.00%

		Year-To-Date			Monthly Comparative:		
110 General Fund					83.33%		
		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
52500	Other Improvements	(190,000.00)	190,000.00	100.00%	(15,833.33)	0.00	0.00%
	Total Expenditure	(10,729,556.00)	9,363,667.92	87.27%	(894,129.67)	578,996.11	64.76%
Total	110 General Fund	(10,729,556.00)	9,363,667.92	87.27%	(894,129.67)	578,996.11	64.76%

AGENDA ITEM #14

We need to authorize taking sealed bids for gravel, rock and concrete for the fiscal year from July 1, 2026 to June 30, 2027.

AGENDA ITEM #15

Tonya Tindle

From: Lorie Jeffries
Sent: Thursday, May 21, 2026 2:38 PM
To: Tonya Tindle
Subject: Personnel Item for June agenda
Attachments: Scanned from Sparta City Hall Upstairs Xerox.pdf

Eric Golden passed the Grade IV Water Operator test and needs to be promoted to 5-1 Water Plant Operator.

Lorie S. Jeffries
Personnel/Accounts Payable Clerk

City of Sparta
Phone: 931-836-3248 Direct: 931-837-1189
6 Liberty Square Sparta TN 38583
Email: l.jeffries@spartatn.gov

"Be the Example"

THIS MESSAGE CONTAINS CONFIDENTIAL INFORMATION OF THE CITY OF SPARTA. UNAUTHORIZED USE OR DISCLOSURE IS PROHIBITED.

-----Original Message-----

From: spartainfo@benlomand.net <spartainfo@benlomand.net>
Sent: Thursday, May 21, 2026 2:43 PM
To: Lorie Jeffries <l.jeffries@spartatn.gov>
Subject: Scanned from Sparta City Hall Upstairs Xerox

Please open the attached document. It was sent to you using a Xerox multifunction printer.

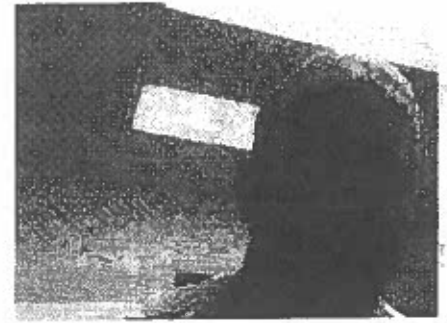
Attachment File Type: pdf, Multi-Page

Multifunction Printer Location:
Multifunction Printer Name: Xerox upstairs



The Association of Boards of Certification
for the Tennessee Department of Environment & Conservation

SCORE REPORT



TENNESSEE WATER TREATMENT GRADE 4 EXAMINATION

Golden, Eric A
93 Molloy St
McMinnville, TN 37110-1909
US

CANDIDATE ID NUMBER: 115934
EXAMINATION DATE: 05/19/2026
CONTROL ID: 505558794
PID: 115934

You have passed this examination.
Your score is 74 scaled score units.
The passing score is 70 scaled score units.

Content Area	Weaker	Stronger
1 Treatment Process		
2 Laboratory Analysis		
3 Equipment Operation and Maintenance		
4 Source Water Characteristics		
5 Security, Safety, and Administrative Procedures		

Congratulations on passing this examination. Certificates will be issued at the completion of the testing period. If you have any questions, please contact the Operator Certification Program of the Tennessee Department of Environment & Conservation.

Fleming Training Center
Tennessee Department of Environment & Conservation
2022 Blanton Drive
Murfreesboro, TN 37129
Telephone: (615) 898-8090
Email: FTCAOperator.Renewal@tn.gov

How to interpret your scaled score

Scale scores are used to transform raw scores to a common scale. The transformation of the raw scores into the scale scores permits candidate performance to be described in terms of a common scale score distribution, ranging from 0 to 99. Scaled scores provide a consistent metric from one examination to the next leading to consistent interpretation across time. Scale scores are not "number correct" or "percent correct" scores.

How to interpret your content area table

The bar graphs represent an approximation of performance in each content area, not an actual score. This information is descriptive only and is provided to aid in self-assessment. For more information about the content of the examination, please review the Candidate Handbook.

AGENDA ITEM #16

APPLICATION FOR RESERVE POLICE/FIREFIGHTER

with the

CITY OF SPARTA, TENNESSEE

6 Liberty Square, PO Box 30, Sparta, Tennessee 38583

THE CITY OF SPARTA IS AN EQUAL OPPORTUNITY EMPLOYER.

The City of Sparta does not discriminate in any of its employment practices or benefits on the basis of race, sex, color, religion, national origin, age, disability or veterans status.

Overview of the hiring and employment process: This application is but one part of the hiring and employment process. Other parts may include an interview, an employment examination or test, and a demonstration of an ability to perform the essential functions of the job. If you need an accommodation in order to complete any part of the hiring and employment process, please call the following number: (931) 836-3248.

As you complete this Application, please bear in mind the following:

- We reserve the right to check all information for accuracy and completeness.
All Applications are a matter of public record.
If you need accommodation in order to complete this Application, please notify the City of Sparta.

GENERAL INFORMATION

DATE 5/19/21

Have you applied with the city before? [] Yes [x] No

PERSONAL INFORMATION

NAME Troyer Last Melvin First Lamar Middle

PHONE #: Home () Cell

ADDRESS: Street City State ZIP Code

Do you have a legal right to work in the U.S.? [x] Yes [] No

Are you over the age of 18? [x] Yes [] No

Are you currently a certified law enforcement officer/ firefighter in the state of Tennessee? [] Yes [x] No

Are you currently or have you ever been a certified law enforcement officer/firefighter in another state? If yes, list where you attended the academy, the date, the state, and your P.O.S.T. certificate number/ProBoard and include a copy of your certificate. yes - Indiana

BEER BOARD

CITY OF SPARTA, TENNESSEE
APPLICATION FOR SPECIAL EVENT/TEMPORARY BEER PERMIT

I hereby, as an owner or agent/representative of the organization, make application to the Sparta Beer Board for a Special Event/Temporary Beer Permit pursuant to the Sparta City Code and Tennessee law. This application is based upon the following information:

1. Name of Organization: Calfkiller Brewing Company

2. Type of Organization (Check one and submit proof of such statue with the application):

Bonafide charitable organization recognized under Section 501(c) of the Internal Revenue Code

Bonafide non-profit organization recognized under Section 501(c) of the internal Revenue Code

Bonafide political organization recognized under Tennessee Code Annotated

§2-10-101(a) (political campaign) or §2-13-101 (political party)

Business with On-Premises Beer License

3. General Information -

Organization

Address of Organization 1839 Blue Springs Telephone Number 734-2337

Contact Person Don Sergio

Event

Name of Event Sparta Business Expo

Type of Event Expo

Date(s) of Event June 11

Time(s) of Event 5:30

Sponsor of Event Sparta Chamber

Address of Sponsor 117 East Beckman Way Telephone Number 836-3552

Contact Person Brent Young

Dates of Previous events held within the City of Sparta within the past twelve (12) months:

Green Mkt every year / Every Expo in the past.

PAID

MAY 29 2026

Time during which applicant desires to sell / distribute Beer: June 11
5:30-8 pm

Specific location where beer will be sold / distributed and consumed.
Upstairs in the 1st National bank

4. Full Name of Individual Responsible for Supervising the Sale / Distribution of Beer during Event:

Donald Joseph Sergio

5. Individual's prior experience selling / serving beer or other alcoholic beverage.

16 years of Brewing / distributing / selling
Califfiller Beer

6. Name, mailing address and telephone number of the property owner, if other than the business owner:

SZMC

NOTE: If the organization is not the property owner, you must submit a signed written statement from the property owner giving the organization permission to sell or serve beer on the premises for the event. Include this statement with the application.

If the property owner is the City of Sparta, the written statement is not required; however, prior permission for the event and beer sales/ distribution is required before beer can be served.

7. Has the organization or the individual responsible for supervising beer during the event ever had a liquor license or beer permit suspended, revoked or denied? no

If yes, where and under what business /organization name? _____

8. Has the organization or the individual responsible for supervising beer during the event been convicted of violating any law against possession, sale, manufacture or transportation of beer or intoxicating liquor, drugs, or narcotics or of a crime involving moral turpitude within the last ten (10) years? no

If so, give particulars of each charge, court and date convicted:

9. Detail plans for security and policing of the area where the beer will be sold and describe steps which will be taken to prevent the sale of beer to persons under twenty-one (21):

We will ID people we need to
there will be someone at the door downstairs
to make sure no one leaves with beer

INFORMATION REQUIRED FOR BACKGROUND INVESTIGATION

In accordance with City Code, the criminal background of all Beer Permit Applicants will be investigated by the City of Sparta, Tennessee. For Special Event Beer Permits, the background of the individual(s) responsible for supervising the sale/distribution of beer during the event will be checked. The following information is required to complete said background investigation(s). Any information that is confidential by Tennessee law will not be disclosed to the public in the event of a public records request for the beer permit application.

Organization Name: Czlfkiller Brewing Co.
 Organization Address: _____

Only one individual must be names to be responsible for the supervision of beer sales/distribution during the event. However, the organization may submit an additional individual as an assistant supervisor if desired.

Supervisor:
 Full Name Donald Joseph Sergio Date of Birth 10-19-74
 Home Address 1839 Blue Springs Rd Sex male
 _____ Race native

Previous Address (within the last ten (10) years)
Same

Social Security Number _____
 Driver's License Numbr _____ State TN
 Telephone Number _____

Assistant Supervisor:
 Full Name _____ Date of Birth _____
 Home Address _____ Sex _____
 _____ Race _____

Previous Address (within the last ten (10) years)

Social Security Number _____
 Driver's License Number _____ State _____
 Telephone Number _____

Applicant hereby solemnly swears or affirms the following:

- Every statement in this application is true and correct, and if any statement therein is false, the permit issued thereto may be revoked by the Beer Board, after notice of a hearing, in which event the burden shall be on the applicant to prove the correctness of all statements in the application.
- The applicant is of good moral character and has sufficient legal interest in a suitable location as would entitle him/her/they to conduct the sale of beer.
- The City has my full authorization and release to obtain all relevant information to investigate and determine my character, qualification, and suitability for the issuance of a beer permit.
- Neither myself nor any official of the organization has been convicted of driving under the influence within the past ten (10) years.
- Unlawful gambling and gaming devices will not be allowed during the event
- Beer will not be sold or served to a person who appears to be intoxicated
- Beer will not be sold or served to a person under the age of twenty-one (21).
- Persons under the age of twenty-one (21) will not be allowed to consume beer or other alcoholic beverage, nor will they be allowed to loiter on the premises.
- Persons under the age on twenty-one (21) will not be directly employed in the sale/distribution of beer
- All laws, ordinances, rules, and regulations governing the sale or distribution of beer will be observed and complied with, and all employees will be trained accordingly.
- Clean, sanitary facilities will be provided.
- The event will be conducted in an orderly, peaceable and lawful manner and no loud or obnoxious noises will be allowed
- No beer or other alcoholic beverages will be sold or consumed on the premises except during lawful hours as set by City Ordinance.
- The City Administrator (through the Sparta Police Department) has full power, including right of entry, to enforce the beer ordinances and to inspect and investigate any reported or alleged violations without the necessity of a search warrant.
- The Beer Permit, once obtained, shall at all times be posted in a conspicuous place at the event that is easily seen by patrons, if available, and if not it shall be on site for inspection.
- The applicant has ensured the business is in compliance with all zoning requirements for the event location.

I hereby release, absolved and hold harmless the City of Sparta, the Sparta Beer Board, Sparta Police Department, its employees, agents and representatives (hereinafter the "City") from any and all liability of whatever type for any damages, causes of action, personal property injuries which may result as a consequence of my application. I hereby waive all possible liability of the City as stated above.

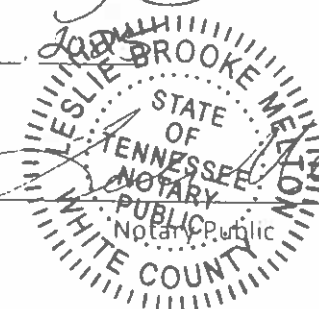
This the 29 day of May, 2025



Signature of Applicant

Sworn to and subscribed before me this 1 day of May

My commission Expires: March 21, 2028



Notary Public

Miscellaneous Information

CODES Departmental Report

June 4, 2026

COMMERCIAL –

- Waffle House making progress.
- Health Department making progress.
- Rocking Smiles Dental submitted plans for expansion
- Dometic (Moller) submitted plans for expansion

RESIDENTIAL –

- Slow at this time.

MUNICIPAL CODES –

- 10 cases in various stages.

Sparta Electric System

5/15/2026 to 5/29/2026

- Outages-519 Wright St- squirrel, 334 Gaines St – bird, 229 Cherokee Circle and 341 Sugar Hill – squirrel, 362 Wagoner – fuse, Walker St- tree fell broke lines, Citizens Bank & Sonic – fuse, 254 Mayberry St- underground primary cut by TDOT, Walker Cove Rd- squirrel, W Everett St – crow, W. Bronson St – jumper, Traffic Light Turn Table Rd- tripped, Traffic Light Taft Church & 111 & Bockman Way & 111 – Load Switches, House Fire – 201 S Oak St
- Load Switching for Contractors
- Completed transfer of primary underground to transformer at new location for Inca /Dometic
- Cut dead tree under lines and trimmed out service lines – Knollcrest Dr., Randles St, West Bronson St, and Church St.
- Reworked 3 poles on Oakland Dr to allow Spectrum to add addition
- Run new lines and installed permanent service- Waffle House
- Repaired AMI collectors
- Replaced and reworked service pole – 334 Clark St
- Opened breakers & completed switching at Sub-Station to repair breakers
- Ran new service lines and connected service – New Construction 218 Oakwood St.
- Replaced Service Pole – 574 W Charlene Dr.
- Spraying right of ways and bush hogging
- Pulled old poles
- Repaired & Replaced Numerous Street Lights and Security Lights- replacing bad heads with new LED
- 811- Underground Locates



Fire Department Updates

Submitted on: June 1, 2026

- New Firefighter Mel Troyer joins the department.
- Last month had 123 calls for service
 - 55 on the West side of the City
 - 54 on the East side of the City
 - 8 Mutual-aid



SPARTA FIRE DEPARTMENT

715 N SPRING ST, SPARTA, TENNESSEE, 38583
931-738-7380

MAY RESPONSE SUMMARY

May 1, 2026 - May 31, 2026

Page 1 of 1

Call Type Breakdown



GIS Departmental Report

June 4, 2026

GIS

- Regular updates to Electric System data (pole replacements, light replacements, etc)
- Regular updates to Water System data (line size, location adjustments, etc)
- Mostly completed rebuild of the online mapping system due to cloud updates (just fixing minor bugs)
- Working on inventory of sewer grinder pumps and associated easements
- Abandoned ROWs submitted to Register of Deeds and Assessor (waiting for changes to be made on their end)
- Staked points for splash pad installation and additional storm drain lines at new Splash Pad Park

Codes

- Filled in for Mike during absences
- Assisted Codes Dept with various research items and inspections

IT

- Gathered additional information regarding potential changes to our email hosting
- Met with Ben Lomand regarding networking and equipment needs at new Splash Pad Park

Miscellaneous

- Getting daily photos of splash park construction progress for future slideshow

Public Works

June 4, 2026

WATER OPERATING

Several water leak repairs.

Worked on yard repairs due to leaks.

Repaired roads and streets due to water line repairs.

Painting fire hydrants and completed flush of all hydrants.

Several in housework orders.

Set 2 meter taps.

Meter change out program ongoing.

811 locates.

Training for meter tech reading routes.

Collected water samples and took to state lab.

Ongoing cross connection program and testing.

Performed monthly inspections on vehicles and equipment.

Serviced trucks and equipment.

Mowed and weed eat areas around town.

Ongoing lead and copper survey per EPA.

Met with engineer on water project for bid.

Working on inventory.

WATER PLANT

Had issues with high service 3 pump. A solenoid was bad on the check valve.

Working on new lead and copper identification per TDEC & EPA.

Delivery of materials for flocculator project has started.

Mowed and trimmed yard.

Working on lead and copper survey per EPA.

SEWER OPERATING

Mowed and sprayed lift stations.

811 locates for contractors.

Assisting contractors with ongoing sewer project.

Serviced trucks and installed parts on trucks.

Maintenance on equipment.

Serviced underground pump stations.

Serviced above ground stations.

Yard repairs due to repairs to sewer lines.

Jet several lines with truck to clean debris from sewer lines.

Having issues with abundance of grease and flushable wipes.

Flushable wipes are not friendly with pump stations. We have had many problems with pumps due to wipes being flushed. Cleaning pumps and lines to ensure sewer system to work as designed.

SEWER PLANT

Maintenance on equipment.

Sludge has started going to landfill here in White co.

STREET DEPARTMENT/MECHANICS

Worked on site work at playground.

Playground work is underway.

Splash pad is still at subgrade for contractor to begin work. Crew was on site end of last week.

Maintaining silt fence for splash pad.

Installing pipe for storm drain at splashpad park.

Worked on sanitation trucks, trailers, oil changes, rubber tire loader, john deere tractor, and other equipment, etc.

Weeded parks and sidewalks, mowed and sprayed for weeds.

Worked around shop cleaning.

Mowed parks and other properties.

Installed new banners on poles around square.

Took trench box back to Nashville. All pipe over 5 ft. at splash pad is complete.

Started mowing right of ways. Purchased new bushhog for tractor from Lesso program to mow right of ways. Used this week and works as it should.

Patched holes with cold mix.

SANITATION

Brush is picked up from a list call (738-2281) in to the PW office. Pick up is in the order called in. Please do not put debris in the road. It will not be picked up any faster because it is placed in the road.

Trash can repairs such as lids and wheels require work orders through the PW office. Any repairs need to be directed to 931-738-2281.

Both sidearm trucks have been repaired and in service.

Front load is running normal routes.

Brush truck is picking up as calls come in.

All trash is hauled to Waste Management here in white county.

Projects

Flocculator project is underway.

Sewer construction project has started and will continue until finished. Working in Gillen subdivision and on Mayberry. All pipe bursting is complete. Yard work and seal manholes is next. Point repairs on several locations is next. With all the rain in the last two weeks not much has changed.

Sewer Grinder project at Mayberry to start in May 2026. 9 month lead time for equipment.

Silt fence has been installed for Splash pad park. Splash pad crew is finally on site. Playground crew is continuing to work. Our guys have installed storm drain pipe and will start on sidewalks.

Met with Engineer on water line replacement for city streets. Plans have been submitted for approval. Will bid these lines and when finished we can pave streets.

Working with engineers for CDBG grant for the water lines inside the city of Doyle.

City Administrator Report

June 4, 2026

2022 Community Development Block Grant (CDBG)

Communities Development Grant – Administered by UCDD

***** NO Status change since the May 21, 2026 meeting.**

- Project Description – Perform smoke testing and closed- circuit television (CCTV) inspection of sewer lines and manholes, followed by rehab of identified sewer lines and manholes in three target areas, S. Carter Street, Highway 111 and Vista/ Drive Turntable Road.
- Budget (Total - \$884,000.00) (CDBG portion - \$600,000.00) (City portion - \$284,000.00)
- Smoke testing completed April 2023.
- CCTV camera bids opened August 10, 2023, to be approved at August 17 meeting.
- CCTV camera bid awarded to Pipeworks, LLC. Amount of \$68,750.00
- Pre-construction meeting went well.
- Pipeworks, LLC has started camera work.
- Change order #1 to be approved for additional CCTV work.
- Pipeworks, LLC have completed the camera work.
- CCTV camera bids to be opened August 10, 2023.
- Board to award low bidder Video Industrial Services, LLC contract.
- Contracts out to Video Industrial Services, LLC for signatures.
- CCTV work underway on selected sewers.
- Sewer Rehab bids out.
- Low bid to be awarded to John T. Hall Construction.
- Pre-bid meeting on August 4, 2025. Work to begin in November.
- UCDD requested deadline extension for grant. It was extended to December 16, 2026.
- Bids submitted over budget by significant amount. John T. Hall to reduce scope to stay in budget. Amendments signed February 26, 2026.
- John Hall has started work on upgrades.

2024 Historic Preservation Grant

Historic Preservation Grant

*****No Status change since the May 21, 2026 meeting.**

- Project Description – Grant to help purchase property for a potential park expansion.
- Application completed.
- Awaiting invitation for interview.
- Interview was on April 9, 2024.
- Awarded \$650,000 grant for land preservation.
- Contract signed July 18, 2024
- Contract extended till July 18, 2026.
- Received signed extension August 4, 2025 for one year.

2024 Traffic Signal Maintenance Program Grant 100% Funded

TDOT TSMP Grant- Add Turn signals at the Traffic Lights at Bockman and S. Spring and Bockman and Moore Streets.

***** No Status change on this project since the May 21, 2026 meeting.**

- Project Description – Add turn signals at S. Spring and Bockman and Moore and Bockman. Turn lanes already exist.
- Funding will be at 100% of project. No cost estimates at this time.
- Application submitted on June 5, 2024.
- Grant awarded December 26, 2024.
- The Plan-in-hand stage are anticipated to be completed in 4th quarter of 2025.
- Construction letting for the project is anticipated for 4th quarter of 2025.
- Anticipated project completion in 4th quarter of 2026.
- Contracts signed for construction and maintenance.

2024 TDEC / ARP BROADBAND GRANT 100% Funded

Grant- To provide or improve internet access for citizens of Sparta and White County, through wi-fi upgrades, ipads, laptops, hearing devices, speakers and health devices.

***** NO Status change on this project since the May 21, 2026 meeting.**

- Project Description – To provide or improve internet access for citizens of Sparta and White County. (Items purchased cannot be used for Government business)
- Funding will be at 100% of project. Grant is for \$100,000. No city match required.
- Application submitted on June 5, 2024.
- Grant awarded October 28, 2024.
- Contracts signed.
- Upgraded wi-fi at the civic center and Oldham's theater.
- Purchased 30 Ipads and donated to school libraries, museums, and senior citizens center.
- Filed first reimbursement request to the State and it was approved for 11,500.00.
- Purchased 4 T.V.'s and Apple T.V. for the YMCA for members to access YMCA 360 in the group fitness room.
- Received 1st payment request. Getting quotes for Chromebooks.
- Purchased additional 45 Ipads, 2 Smart T.V.'s with stands, and Smart Scales for YMCA.

- Purchased an interactive Lobby Kiosk and Smart touch board for public meetings.
- Filed second reimbursement request to the State for \$15,275.34.
- Received 2nd pay request.
- Needs approval for Chrome books.
- Received 3rd pay request.
- Purchased 80 Chromebooks, waiting delivery.

2025 USDA Downtown Revitalization & Small Business Development Grant 100% Funded

USDA Grant- to Provide Market Research, the creation of a 5-year Strategic Action Plan and in-market Strategic Visioning Workshop for the Sparta Community, launch local action teams, and implement the Jumpstart for the Downtown, with small business training for small business owners for 12 months.

***** NO Status change on this project since the May 21, 2026 meeting.**

- Funding will be at 100% of project. \$99,500.
- Application submitted on February 28, 2025.
- Grant awarded October 1, 2025.
- Anticipated project completion in 3rd quarter of 2026.
- Contracts to be signed when received.
- Kick-Off meeting held January 7, 2026, Webinar February 25, 2026
- Communication with business leaders regarding stakeholders' session.
- Stakeholders Input Session planned for March 19, 2026.
- Stakeholders' session and downtown tour was a success.
- Survey being conducted by citizens.
- Market Analysis Presentation scheduled for May 15, 2026 @ 11:00.

2025 TDEC Parks and Recreation Systemwide Master Plan 80% Funded

TDEC Grant- Develop a comprehensive system-wide 10-year parks and recreation master plan for the city of Sparta.

*****NO Status change on this project since the May 21, 2026 meeting.**

- Project Description – Develop a comprehensive system-wide 10-year parks and recreation master plan for the city of Sparta.
- Funding will be at 80% of project. Total cost \$60,000. City's match \$12,000.
- Application submitted on June 5, 2025.
- Grant awarded September 24, 2025.
- Conducted interviews of four State pre-approved "Recreational Planning Firms" on October 9, 2025.
- Board Approval for McGill Associates, P.A., Inc. on November 6th agenda.
- Anticipated project completion in 2nd quarter of 2026.
- Kick-off meeting on February 6, 2026.
- Site Visit set for February 12, 2026, to review our current park inventory.
- Questionnaire filled out and sent to McGill Associates. Survey's being prepared.
- Focus groups being compiled for input sessions.
- Focus groups had Zoom meetings and have received a great response.

2025 ARC Grant 50% Funded

ARC Grant- Upgrade of sewer lift stations located at Cragrock Drive and Elmwood Drive.

*****No Status change on this project since the May 21, 2026 meeting.**

- Project Description – Design and upgrade lift stations that are in critical shape of disrepair.
- Funding will be at 50% of project. Total cost \$2,120,000. City's match \$1,226,000.
- Pre-Application submitted on December 5, 2025 for consideration of full application.

2025 TN Dept of Tourism Hotel Feasibility Study Program 100% Funded

To Provide Detailed Market Analysis, Brand-Specific Financial Projections, and recommendations tailored to our communities needs in regards to the feasibility of a hotel for Sparta.

*****NO Status change on this project since the May 21, 2026 meeting.**

- Funding will be at 100% of project.
- Program awarded December 10, 2025.
- Anticipated project completed by June of 2026.
- Contracts to be signed when received.
- Site Visit scheduled for February 23, 2026. Met with Sara McKay. Meeting went well.

- Surveys completed and the determination has been made that a hotel between 64 and 74 upscale hotel rooms would be a good fit for Sparta. We determined a brand to pursue and will have Core Distinction Group to contact the developer.
- Financial Proforma draft submitted for review.
- Cobblestones Inn and Suites reached out for a conversation regarding Hotel.

2026 STATE Volunteer Firefighter Equipment & Training Grant 100% Funded

To Provide much needed Equipment and Training for the Sparta Fire Department.

*****NO Status change on this project since the May 21, 2026 meeting.**

- Funding will be at 100% of project, Total of \$35,400.00.
- Program awarded January 27,2026.
- Anticipated project completed by June of 2026.
- Contracts to be signed when received.
- Plan on purchasing 3 new SCBA's for the Fire fighters.
- SCBAs on the agenda for purchase from Siddons-Martin.
- Purchased SCBAs, delivery estimated in July 2026.

2025 TDEC / BRAG GRANT #13335 100% Funded

Grant- To assess the soil and groundwater quality and to determining mutually agreeable locations for installing groundwater wells or soil borings and installing, operating, and maintaining all monitoring for the site located at State Lane @ Roosevelt Drive for possible contaminates.

***** NO Status change on this project since the May 21, 2026 meeting.**

- Project Description – To assess soil as described above.
- Funding will be at 100% of project. Grant is for \$70,000. No city match required.
- Application submitted in September, 2025.
- Grant awarded November 2025.
- Contracts signed.
- RFQs sent out and received.
- RFQs evaluated and firm selected.
- Contracts signed by Pinchin LLC. To perform work.
- April 14, 2026 meeting with Pinchin, LLC to discuss scope of project.

2025 TDEC / BRAG GRANT #13262 100% Funded

Grant- To assess Asbestos Abatement, engage licensed and certified asbestos abatement professionals to perform the removal of ACMs, dispose of asbestos-containing materials at an approved hazardous waste facility with proper documentation to the building located at 321 E. Bronson Street.

**** Status change on this project since the May 21, 2026 meeting.**

- Project Description – To abate asbestos in building.
- Funding will be at 100% of project. Grant is for \$209,680.10. No city match required.
- Application submitted in August, 2025.
- Grant awarded November 2025.
- Contracts signed.
- RFQs sent out and received.
- RFQs being evaluated and scored.
- Pinchin LLC selected to perform work.

Railroad Walking Bridge Rehab

***** NO Status change since the May 21, 2026 meeting.**

- The railroad timbers on the Railroad Walking Bridge need to be replaced due to much needed repairs. The city will install them. Sealed bids were approved and sent out with no replies.
- Redesigning of timber system to a concrete walkway undergoing evaluation.
- In contact with structural engineer regarding stamped design
- Tentative Completion Schedule – Spring 2025
- Engineer quoted design for construction.
- Engineer started design.
- Design complete and engineer estimate is approximately \$200,000.
- Bridge closed due to vandalism. Looking at other means of repair.

YMCA Generator

***** No Status change since the May 21, 2026 meeting.**

- We are asking the board for sealed bid proposals for installation.
- Bid opening February 4, 2025.
- Requesting to reject the one bid and rebid at meeting.
- New bids to be sent out.
- Bids to be opened April 1, 2025. Will present at board meeting.

- No bids received.

Water Plant Flocculators Upgrade

*** No Status change since the May 21, 2026 meeting.

- Contract with Hethcoat & Davis Engineers to design and bid the project was approved at the March 19, 2026 board meeting.
- Structural Engineers inspected water plant for design.
- Proposal has been submitted by Hethcoat & Davis.
- Process and Structural design completed.
- Electrical design in progress then will await TDEC design approval.
- Authorization of taking bids to Board for approval on March 19, 2026.
- Plans submitted to TDEC for approval, should be back by December 3, 2024.
- TDEC required an adjustment to the plans. Will resubmit when completed.
- Plans returned from TDEC and have been put out for bids.
- Engineer has sent Amendment #1 to bid specs.
- Bids were opened and on March 19, 2026 agenda and approved.
- Engineer amendment to contract on March 19, 2026 agenda.
- Awaiting materials to start construction.

Water Plant Sludge Box

*** No Status change since the May 21, 2026 meeting.

- Contract with Hethcoat & Davis Engineers to design and bid the project was approved.
- Design process has started.

Splash Pad Park

*** Status change since the May 21, 2026 meeting.

- Gresham Smith & Partners engineers selected through RFQ process and their contract under evaluation.
- Allen Maples contracted to do the land survey required.
- Survey completed and meeting with Gresham Smith on Thursday 2/1/24 for design meeting.
- Demolition of old ball field completed.
- Gresham Smith contract approved by Board with amendments.
- Design team to set date for kick-off meeting.
- Had several meetings with Gresham Smith since August 30, 2024.
- Preliminary designs completed.

- Cost proposal was submitted and is being reviewed.
- TDEC permit is in progress for stormwater and retention pond construction.
- Parks & Recreation meeting regarding design met on May 19th.
- SWIFF Permit granted by TDEC. Work can begin.
- Ground breaking ceremony set for March 19, 2026.
- Board approved taking bids for the concrete stormwater pipe.
- Board approval for playground and splashpad equipment on August 21, agenda.
- Equipment ordered and scheduled for delivery week of October 6th.
- Playground equipment and Stormwater Pipe delivered October 8-13.
- Received the rest of the stormwater pipe.
- Grading points made by GIS department.
- Equipment moved to site and started dirt work, installed silt fencing.
- Splashpad site prepared, waiting on install from RecConcepts.
- Splash pad tank hole dug and set on January 30, 2026. Rest to be delivered February 25, 2026.
- Playground site prepared and RecConcepts have secured the site and have started unpacking the equipment.
- Playground equipment continues to be installed.
- Stormwater drain being installed.

Street Paving

*** No Status change since the May 21, 2026 meeting.

- Needing to get authorization to take sealed bids for paving.
- Got authorization to take sealed bids for hot mix.
- Bids opened and presented at meeting tonight.

Remaining roads will be evaluated for the next years paving schedule and an updated list will be made available as soon as it is completed.

Sewer

Consent Order

- September 17, 2022 - \$4,514.50 (25% of Up-front penalty) paid

- **3 Manhole Rehab project on S.R. 111 (\$60,000 to Norris Brothers) should count as Supplemental Environmental Project (SEP) and if counted, the city will not have to pay any additional Up-front penalty. The city is to notify TDEC when (SEP) is complete.
- September 19 and September 21, 2022 – Hethcoat-Davis submitted Overflow Reports to TDEC outlining extenuating and mitigating circumstances for review to possibly gain minimization or outright relief from the sewer availability moratorium.
- October 14, 2022 – Sewer Overflow Response Plan (SORP) was submitted to TDEC by Hethcoat-Davis. If initially approved, must be implemented by December 12, 2022. If modified, then must be implemented within 60 days of state approval.
- eMor- electronic Monthly Operating Report starts this month. Per Dillard, Fred Currier (Sewer Plant Manager) is working on this.
- November 10, 2022 meeting with TDEC with Hethcoat & Davis to go over Overflow Reports and possibly gain minimization or relief from the moratorium. Waiting response from TDEC.
- Mid-December, 2022 - Sewer Overflow Response Plan to be implemented if initially approved.
- December 14, 2022 – Collection System Corrective Action Plan/Engineering Report completed. It is a description of completed projects and future plans to correct problems and establishes timelines for both interim and permanent plans. (Must implement within 120 days of approval, expect mid-late 2023). City to notify TDEC of implementation date in writing. The city has 5 years to complete the corrective action plan (mid-late 2028).
- Annual Report due March 31, 2023 and March 31 each year thereafter.
- Mid-April, 2023 – Corrective Action Plan implementation expected.
- April 13, 2023 – Summary of Capacity, Management, Operations, and Maintenance programs (CMOM) has been filed with TDEC.
- May 26, 2023 – SEP verification submitted
- August 29, 2023 – CAP/ER and SORP approved. CMOM still under review.
- DL Every 30 Days – submit a report of each overflow and release reported to TDEC
- DL Before 12/27/2023 – at the time of initiation of CAP/ER – notify TDEC in writing
- DL 12/27/2023 – initiate actions outlined in CAP/ER
- DL 06/20/2027 – Achieve substantial compliance with the Permit – Consent Order closed.
- DL 08/29/2028 – CAP/ER scheduled activities completed within 5 years – TDEC notified.
- DL 02/25/2029 – final report to TDEC on completion of CAP/ER.
- Letter received from TDEC granting the City sewer credits to allow connections at the City's discretion.
- Quarterly CMOM filed.

Legal and Contracts

- Senior Citizens Building Lease agreement – Approved at February 15, 2024 meeting. Comments from Senior Board are needing review by Board.
- Subdivision Regulations updated from 1992 version. This is currently being reviewed by UCDD and going over monthly at Planning Commission Meetings.