

FY27 Budget

1st Draft

General Fund

	Actual 2025	Budgeted FY 2026	Estimated FY 2026	Proposed FY 2027
Revenues				
Total Property/Taxes	5,525,507	6,398,152	6,370,584	6,551,243
Total Licenses & Permits	569,008	274,100	512,688	583,000
Total Use of Services	25,571	104,550	135,102	135,200
Total Intergovernmental	2,440,420	2,553,700	2,665,937	2,759,700
Total Other Revenue	478,944	346,000	324,188	410,630
TOTAL ADMINISTRATIVE REVENUE	9,039,450	9,676,502	10,008,499	10,439,773
TOTAL FIRE DEPT REVENUE	208,272	50,000	122,472	189,000
TOTAL PARK PROJECT REVENUE	-	-	-	400,000
TOTAL POLICE DEPT REVENUE	879,964	660,200	660,154	782,469
FUTURE FIRE FEE RESERVES				450,000
TOTAL REVENUE	10,127,688	10,386,702	10,791,125	12,261,242

Special Fire Fees

ADMIN EXPENSES	1,559,764	1,679,840	1,508,916	1,570,814
CODES EXPENSES	299,318	459,902	378,987	425,159
PLANNING EXPENSES	243,475	342,347	319,090	263,879
PUBLIC WORKS EXPENSES	1,103,144	1,935,468	1,902,930	2,883,388
PARKS AND REC EXPENSES	2,174,758	5,193,889	4,975,283	1,092,667
POLICE EXPENSES	2,866,124	3,464,072	3,293,446	3,349,321
FIRE EXPENSES	1,780,152	2,329,849	1,956,304	2,578,706
TOTAL EXPENSE	10,026,735	15,405,367	14,334,956	12,163,934
GENERAL FUND PROFIT/LOSS	100,956	(5,018,665)	(3,543,831)	97,308
			0.79% Net Profit Percent	

State Street Fund

	Actual 2025	Budgeted FY 2026	Estimated FY 2026	Proposed FY 2027
Total Revenue:	362,616	364,000	386,836	388,450
Total Operational Expense:	56,239	100,000	98,053	109,000
Total Capital Expense:	0	10,000	0	10,000
Total Debt Service:	170,313	16,505	165,939	167,511
Total Expense	226,552	126,505	263,992	286,511
OPERATING INCOME (LOSS)	136,064	237,495	122,844	101,939

FY27 Budget

1st Draft

General Fund

Solid Waste Department

	Actual 2025	Budgeted FY 2026	Estimated FY 2026	Proposed FY 2027
Total Revenue:	1,661,980	1,609,000	1,696,536	1,595,159
Total Expense:	1,544,476	1,561,000	1,529,971	1,566,220
OPERATING INCOME (LOSS)	117,504	48,000	166,565	28,939

Water Fund

	Actual 2025	Budgeted FY 2026	Estimated FY 2026	Proposed FY 2027
Total Operating Revenues	2,803,782	2,469,232	2,905,714	2,469,232
Total Other Revenue	600,429	245,500	449,224	275,500
Total Non-Operating Revenue	518,721	260,000	300,638	251,000
USE OF 3 MIL RESERVES				3,000,000
Total Revenues:	3,922,932	2,974,732	3,655,576	5,995,732
Total Operational Expense:	1,427,929	1,605,131	1,524,298	1,589,310
Total Debt Service	42,120	42,120	42,120	42,120
Total Capital Expense:	245,132	3,295,000	295,000	3,255,000
540 Depreciation	941,860	941,860	941,860	941,860
Total Expense	2,367,026	5,739,267	2,643,416	5,828,290
Net Gain (+) / Loss (-)	1,555,906	(2,764,535)	1,012,160	167,443

Sewer Fund

	Actual 2025	Budgeted FY 2026	Estimated FY 2026	Proposed FY 2027
Total Operating Revenues	1,787,002	3,860,080	3,670,786	4,221,730
Total Other Revenues	681,725	432,000	631,886	681,200
Total Non-Operating Revenues	845,887	126,000	670,843	565,487
Total Revenues:	3,314,615	4,418,080	4,973,515	5,468,417
Total Operational Expense:	1,193,233	1,275,965	1,271,748	1,471,909
Total Debt Service	1,458,367	2,380,490	2,296,932	2,292,840
Total Capital Expense:	36,308	230,000	230,000	190,000
540 Depreciation	826,680	702,663	826,680	1,452,663
Total Expense	3,151,395	4,404,425	4,344,418	5,407,412
Net Gain (+) / Loss (-)	163,220	13,655	629,097	61,004

**FY27 Budget
General Fund**

Account Type/Name

Audited 2025 Budgeted FY 2026 YTD thru 01/20256 Estimated FY 2026 Proposed FY 2027

Personnel

Revenue

Taxes:

31100	Property Taxes - Current	2,178,978	3,067,152	2,347,832	3,067,152	3,198,988	
31200	Prior YR Property Tax	51,964	30,000	21,356	30,000	46,383	
31300	Interest & Penalty	11,731	9,000	3,597	9,000	10,872	
31610	Local Option Co. Trustee Sales Tax	2,720,489	2,800,000	1,630,408	2,794,985	2,800,000	
31710	Wholesale Beer Tax	265,498	250,000	125,387	214,949	230,000	
31720	Wholesale Liquor Tax	98,824	115,000	57,068	97,831	100,000	
31910	Cable Franchise Fee	32,258	39,000	6,187	25,000	30,000	
31911	Natural Gas Franchise Fee	57,203	57,000		54,823	55,000	
31510	Ad Valorem	108,562	31,000	46,383	76,844	80,000	
	PILLOT (in Lieu Of)						
	Total Taxes	5,525,507	6,398,152	6,398,152	6,370,584	6,551,243	
Licenses & Permits:							
32300	Beer Privilege tax - City tax	8,950	9,500	9,850	9,850	9,850	
32200	Alcohol Beverage License	500	500		500	500	
32610	Building Permits	306,648	20,000	122,628	260,219	280,000	
	Electrical Permits					30,000	
32612	Inspection/Reinspection Fees	40,535	80,000	46,780	62,373	60,000	
32613	Permit processing fee	2,543	4,000	6,140	8,526	7,500	
32614	Subdivision Development fee		20,000	17,000	22,000	20,000	
32616	Subdivision Dev Park Fee		10,000	13,750	13,750	10,000	
32630	Plumbing Permits	55,801	40,000	28,860	49,474	50,000	
32650	Excavating Permit	10,500	8,000	4,465	5,654	6,000	
32660	Zoning/Planning Permits	51,998	30,000	3,616	5,000	30,000	
32670	Fence Permits	3,360	3,000	4,520	5,000	5,000	
32680	Mechanical Permits	68,973	40,000	41,820	61,691	65,000	
32910	Sign Permits	50	1,000		500	500	
32920	Solicitation Permits	2,000	350	375	500	1,000	

**FY27 Budget
General Fund**

Account Type/Name

Account Type/Name	Audited 2025	Budgeted FY 2026	YTD thru 01/20256	Estimated FY 2026	Proposed FY 2027	
32992	150	250		150		150
32960	17,000	7,500	2,500	7,500		7,500
	569,008	274,100	302,304	512,688		583,000
Total Licenses & Permits						
Charges for Services						
34131		36,000		-		-
34141	308	50	171	200		200
34220		50,000	71,442	122,472		125,000
34740		1,000		-		-
34744				-		5,000
34746	24,815	7,500	7,340	11,000		5,000
34748						
34751	448	10,000	1,430	1,430		-
	25,571	104,550	80,383	135,102		135,200
Intergovernmental:						
33195	6,738	3,000	25,651	25,651		20,000
33320		110,000	60,166	110,000		62,000
33490			29,958	29,958		20,000
33510	1,127,616	1,130,000	670,252	1,149,003		1,250,000
33512	1,199,787	1,200,000	722,984	1,239,401		1,300,000
33530	3,761	4,500	1,942	3,329		3,500
33540	17,589	18,000	10,492	17,986		18,000
33552	16,312	16,000	9,478	16,248		16,000
33558	4,131	2,000	2,888	3,951		4,000
33593	17,996	14,500		14,500		14,500
33594	670	700	381	653		700
33595	20,060	15,000	8,899	15,255		16,000
33700						5,000
33710	25,760	40,000	7,500	40,000		30,000

FY27 Budget

General Fund

110-43000

As of 1/31/2026

1st Draft

Account Type/Name

Audited
2025

Budgeted FY
2026

YTD thru
01/20256

Estimated FY
2026

Proposed FY 2027

	Total Intergovernmental	2,440,420	2,553,700	1,550,591	2,665,937	2,759,700
Other Revenue:						
36100	Interest Earnings					
36120	Interest CD's					
36140	Interest - Checking	401,830	300,000	115,754	298,435	374,630
36152	Interest - FCB Park Project		35,000	5,908	10,128	6,000
36155	Interest - Payroll FCB		1,000	773	925	1,000
36330	Sale of Equipment					1,000
36730	Contributions/Donations					
36350	Insurance Recoveries	34,095	8,000			10,000
36990	Miscellaneous Recoveries		1,000	7,453	7,500	3,000
	TDOT Main Thoroughfare Signal Grant	7,942	-			10,000
37499	Miscellaneous	35,077	1,000	7,200	7,200	5,000
	Total Other Revenue	478,944	346,000	137,088	324,188	410,630
	TOTAL ADMINISTRATIVE REVENUE	9,039,450	9,676,502	8,468,518	10,008,499	10,439,773
	FIRE DEPARTMENT - REVENUE					
	Donations					
34220	Future Fire Fee Calls	157,872	50,000	71,442	122,472	138,000
34230	Fire Call Contract w/County	36,000				36,000
	Miscellaneous Income					
33100	Federal Grant (Fire Dept)					
	State (Fire Dept) Supplement	14,400				15,000
	TOTAL FIRE DEPT REVENUE	208,272	50,000	71,442	122,472	189,000

FY27 Budget

110-43000

1st Draft

General Fund

As of 1/31/2026

Account Type/Name

Audited
2025

Budgeted FY
2026

YTD thru
01/20256

Estimated FY
2026

Proposed FY 2027

	PUBLIC WORKS - REVENUE							
4090	Federal Grant (Public Works Dept)							
4043	Grass Cutting Revenue							
	TOTAL PUBLIC WORKS REVENUE	-	-	-	-	-	-	-
	PARK PROJECT SPEC ACCT RESERVES - REVENUE							
	RESERVES SPECIAL PARK ACCOUNT							
33491	TDEC Recreational Grant Park Reimb		2,500,000	1,812,469	2,500,000		400,000	
	TOTAL PARK PROJECT REVENUE	-	2,500,000	1,812,469	2,500,000		400,000	
	POLICE DEPARTMENT - REVENUE							
35110	City Court Fines & Cost	863,564	650,000	379,582	650,712		757,369	
35113	E-Citations Police		1,000	110	189		300	
35146	Towing drug seizures			1,500	1,500		1,500	
35160	Court fines - Higher Court		1,500	465	1,000		1,000	
35162	Circuit Court fees		1,000				-	
35163	General Sessions Court		5,000	5,689	6,753		7,000	
35165	FC Juvenile Court		200				-	
36210	State of TN Police Revenue Supplement	16,400	500				15,000	
36000	Other Revenues - Suspended license		1,000	350			300	
	TOTAL POLICE DEPT REVENUE	879,964	660,200	387,696	660,154		782,469	
	TOTAL REVENUE	10,127,688	10,386,702	8,927,656	10,791,124		11,811,242	

	ADMIN EXPENSES	1,559,764	1,679,840	643,270	1,508,916		1,570,814	
	CODES EXPENSES	299,318	459,902	246,533	378,987		425,159	
	PLANNING EXPENSES	243,475	342,347	141,299	319,090		263,879	
	PUBLIC WORKS EXPENSES	1,103,144	1,935,468	908,297	1,902,930		1,383,388	
	STEEL PAVING						1,500,000	

% of
TOT

FY27 Budget

110-43000

1st Draft

General Fund

As of 1/31/2026

Account Type/Name

	Audited 2025	Budgeted FY 2026	YTD thru 01/20256	Estimated FY 2026	Proposed FY 2027	
TOTAL	2,174,758	5,193,889	4,339,936	4,975,283	1,092,667	9%
TOTAL	2,866,124	3,464,072	2,067,298	3,293,446	3,349,321	28%
TOTAL	1,780,152	2,329,849	1,216,962	1,956,304	2,578,706	21% Purchase of Truck 500K

TOTAL EXPENSE	10,026,735	15,405,367	9,563,595	14,334,956	12,163,934	
USE OF FUTURE FIRE FEE RESERVE FUNDS FOR FIRE ENGINE					450,000	Bank Acct currently at \$450K
PROFIT/LOSS	100,956	(5,018,665)	1,227,530	(3,543,831)	97,308	

0.82% Net Profit Percent

Account Type/Name

Audited
2025

Budgeted FY
2026

YTD thru
01/2026

Estimated FY 2026

Proposed FY
2027

Account Type/Name	Audited 2025	Budgeted FY 2026	YTD thru 01/2026	Estimated FY 2026	Proposed FY 2027
Personnel					
110 Legislative salaries	33500	32600	17900	34200	34,200
111 Salaries	535,618	601,876	294,606	580,039	601,876
172 Election Officials Clerks etc	-	-	-	-	-
113 Overtime Salaries	740	4,300	11,266	11,266	4,000
134 Christmas Bonus		3,500	3,500	3,500	4,000
141 OASII (Employer's Share)	38,825	49,065	24,275	41,614	49,272
142 Hospital & Health Ins.	111,210	108,000	57,406	98,410	105,299
143 Employee Retirement Plan	36,676	39,158	18,964	32,510	39,353
145 Death Benefits Plans	422	525	290	497	525
147 Unemployment Ins.	1,601	1,000	373	639	650
148 Employee Education, Training	1,786	6,500	-516	3,500	6,000
149 Board Training		6,000		6,000	6,000
161 Board Travel / Per Diem	8,857	6,000	3,433	6,000	6,000
Total Payroll Expense:	769,235	858,524	431,497	783,976	857,175

to be done by others

Operations & Materials

200 Contractual Services	57,828	100,000	47,304	81,093	110,000
211 Postage/Box Rent	5,314	6,000	4,314	6,395	7,500
220 Printing & Duplicating	543	1,000	1,299	1,500	1,500
230 Publicity, Subscriptions, & Dues	716	2,000		2,000	1,000
231 Publication of Formal and Legal Notices	2,397	4,000	1,771	3,036	4,000
235 Memberships, Registrations Fees & Tuition	12,177	21,000	13,154	13,154	15,000
236 Public Relations	413	1,000	219	375	1,000
240 Utility Services	10,136	11,000	6,585	11,289	13,000
245 Telephone & Other Communications	20,824	23,000	15,600	26,743	27,000
250 Professional Services	3,179	5,000		5,000	5,000
252 Legal Services	24,753	40,000	425	25,000	40,000
253 Accounting and Auditing	1,753	64,000	46,332	79,426	40,000

Account Type/Name	Audited	Budgeted FY	YTD thru	Estimated FY 2026	Proposed FY
	2025	2026	01/2026		2027
254 Architectural, Engineering, & Landscaping Services	510,104	50,000	626	50,000	200,000
254 Architectural, Engineering, Fire House #2		100,000		0	0
258 Website Contractual Services	10,955	12,000	1,323	2,268	16,000
259 Other Professional Services		1,000		1,000	500
261 Repair & Maintenance Motor Vehicles		1,500		1,500	1,500
262 Repair & Maintenance other Machinery & Equipment		500			500
266 Repair and Maintenance Buildings	33,793	25,000	20,797	25,000	25,000
268 Repair & Maintenance Roads & Streets		0			
269 Repair& Maintenance Other (Drainage)					
280 Travel	8,687	12,000	2,516	6,000	6,000
287 Meals and Entertainment	1,410	3,500	1,672	2,866	3,000
291 Ambulance, Clinic, & Hospital Services Medical Exp.		100			100
295 Landfill Services					
310 Office Supplies & Materials	7,694	14,000	5,995	10,277	7,000
312 Small Items of Equipment	3,468	10,000	4,376	7,502	7,000
320 Operating Supplies	312				
321 Agriculture & Horticulture Supplies					
322 Chemical, Laboratory, & Medical Supplies					
324 Household & Janitorial Supplies		2,500	430	737	800
326 Clothing and Uniforms	1,453	1,500	667	1,143	1,200
329 Other Operating Supplies		1,000		1,000	1,000
331 Gas, Oil, Diesel Fuel, Grease, etc.	3,303	3,500	1,622	2,781	3,000
334 Tires, Tubes & Etc.		1,000		1,000	1,000
342 Sign Parts & Supplies		5,000		5,000	0
344 Safety Supplies		1,000		1,000	500
400 Building Materials		0			
410 Concrete and Clay Products					
451 Crushed Stone					
471 Asphalt & Asphalt Filler					

FY27 Budget

Admin

110-43000

As of 1/31/2026

1st Draft

Account Type/Name	Audited 2025	Budgeted FY 2026	YTD thru 01/2026	Estimated FY 2026	Proposed FY 2027
511 General Liability Insurance	8,622	10,780	7,584	7,584	7,774
514 Surety Bonds- Officials & Employees	2,625	2,500	1,575	2,500	2,500
515 Workers Compensation Insurance		1,546	1,149	1,149	1,172
521 Building Insurance		1,387	1,164	1,164	1,193
533 Machinery & Equipment Rental					500
555 Bank Service Charges	4,200	4,500	2,100	4,200	4,200
596 Penalties for Late Filings		500			0
599 Misc Expense	2,077	5,000	117	201	200
564 Annual Maintenance Loc Gov	17,922	22,000	21,058	24,058	25,000
Industrial Development Board					
47220-245 - Legal Services				10,000	10,000
47220-259 - Other Professional Services Consultant				50,000	72,000
Total Operational Expense:	756,658	571,313	211,774	474,941	663,639

Capital

900 Town Hall Building Renovations	33,871	250,000		250,000	50,000
931 Roads, Street, & Parking Lots					
940 Machinery & Equipment					
941 Transportation Equipment					
942 General Purpose Machinery & Equipment					
Capital Total	33,871	250,000	0	250,000	50,000

Total Admin Budget:	1,559,764	1,679,840	643,270	1,508,916	1,570,814
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FY27 Budget

110-41900

1st Draft

Building & Codes Expense

As of 1/31/25

Account Type/Name

Audited 2025 Budgeted FY 2026 YTD thru 01/2026 Estimated FY 2026 Proposed FY 2027

Account Type/Name	Audited 2025	Budgeted FY 2026	YTD thru 01/2026	Estimated FY 2026	Proposed FY 2027
Personnel					
111 Salaries Regular	161,793	208,250	117,000	200,571	214,500
112 Part- Time Salaries					
113 Overtime Salaries		1,000			500
134 Christmas Bonus		1,750	1,750	1,750	1,750
141 OASI (Employer's Share)	11,643	16,142	8,559	14,673	16,581
142 Hospital & Health Ins.	40,505	60,000	27,921	47,865	56,540
143 Employee Retirement Plan	9,836	12,892	7,279	12,478	13,299
145 Life Ins Benefits Plan	215	300	146	250	300
147 Unemployment Ins.	245	300	230	394	400
148 Employee Education & Training	958	5,500	753	2,600	5,500
150 Other Personnel Services					
Total Payroll Expense:	225,195	306,134	163,638	280,581	309,370

completed by others

Operations & Materials

200 Contractual Services	12,851	10,000	16,531	16,531	25,000
211 Postage	700	1,000	661	1,133	2,000
230 Publicity Subscriptions, & Dues					
231 Publication of Formal & Legal Notices	2,286	2,000	2,141	2,141	2,600
235 Memberships, Registration Fees & Tuition	420	2,500	250	1,500	2,500
240 Utility Services	1,441	2,500	705	1,209	2,000
245 Telephone & Other Communications	4,971	10,000	4,694	8,047	10,000
250 Professional Services	2,106	3,000	1,200	2,057	6,000
252 Legal Services	2,957	3,500			3,500
254 Architectural, Engineering		1,000			1,000
256 Consultant Services		1,000			1,000
261 Maintenance & Repairs of Vehicles		2,500	1,718	2,945	12,000
263 Repair & Maintenance Furniture, Office Machines		500			500
266 Maintenance & Repairs to Buildings	1,007	2,000	2,405	2,405	2,000
280 Travel & Business Expenses	1,516	5,000	242	415	5,000
287 Meals and Entertainment	44	2,000			2,000

Engine for Truck 10K

HVAC Contract

FY27 Budget

110-41900

1st Draft

Building & Codes Expense

As of 1/31/25

Account Type/Name	Audited	Budgeted FY	YTD thru	Estimated FY	Proposed FY 2027
	2025	2026	01/2026	2026	
291 Ambulance, Clinic, & Hospital Services (Drug Test)		150	65	150	150
310 Office Supplies	2,106	3,000	1,807	3,098	5,000
312 Small terms of Equipment	400	4,000	2,839	4,867	1,000
324 Household & Janitorial Supplies		800	285	489	800
326 Clothing & Uniforms	634	2,000	954	1,635	1,500
329 Other Operating Supplies	16,732	22,000	1,023	21,754	3,000
331 Gas, Oil, Diesel Fuel, Grease, Etc.	4,227	7,000	2,658	4,557	6,000
511 General Liability Ins.	6,416	6,873	6,003	6,003	6,606
514 Surety Bonds- Officials & Employers	700	600			600
515 Workers Comp. Ins	2,460	3,462	3,664	3,664	3,847
521 Building Insurance		183	178	178	186
530 Office Rent	10,150	10,200	7,950	13,629	10,000
533 Machinery & Equipment Rental					
599 Sundry/Misc		1000			
	41990	6,450	10,000	10,000	10,000
	41990	5,304	6,000	0	0
Total Operational Expense:	74,124	109,768	57,973	98,405	115,789
Capital					
930 Improvements other than Buildings	0	0	0	0	0
941 Transportation Equipment	0	40,000	24909	0	0
942 General Purpose Machinery/Equipment	0		0	0	0
947 Office Machinery & Equipment	0	4000	10	0	0
Total Capital Expense:	0	44,000	24,919	0	0
Total Codes Expenses:	299,318	459,902	246,533	378,987	425,159

FY27 Budget

110-41700

1st Draft

Planning Department Budget

As of 1/31/25

Account Type/Name

Audited
2025

Budgeted FY
2026

YTD thru
01/2026

Estimated FY
2026

Proposed FY
2027

Personnel

111 Salaries Regular	110,034	114,545	63,933	109,599	117,982
112 Part-Time Employee					
113 Overtime Salaries					
134 Christmas Bonus		500	750	750	750
141 OASI (Employer's Share)	8,144	8,801	4,816	8,256	9,083
142 Hospital & Health Insurance	17,522	17,000	8,366	14,342	15,418
143 Employee Retirement Plan	6653	7,029	3,965	6,797	6,870
145 Death Benefits Plan	118	200	65	111	125
147 Unemployment Insurance	105	200	85	146	150
148 Employee Education, Training, & Travel	259	1,200		600	1,000
Total Payroll Expense:	142,835	149,475	81,980	140,601	151,377

completed by someone else

Operations & Materials

200 Contractual Services	3790	53,200	3,937	53,200	5,000
	41990-220	0			
211 Postage		650			100
230 Publicity, Subscriptions, & Dues Other Services	806	500			500
231 Publication of Formal & Legal Notices	1,858	4,200	1,697	2,909	4,000
235 Memberships, Registration Fees & Tuition	520	2,400	167	2,248	2,400
236 Public Relations					
240 Utilities- Power & Water	1398	2,000	705	1,209	2,000
245 Telephone & Other Communication	3338	3,500	1,604	2,750	3,000
252 Legal Services	5,969	7,000			9,000
254 Architectural, Engineering & Landscaping Services	62,794	90,000	34,534	89,201	60,000
256 Consultant Services					
257 Sewer Module					
250 Professional Services					
261 Repairs & Maintenance - Vehicle	532	750	108	608	750
266 Repair and Maint Buildings					500

FY27 Budget

110-41700

1st Draft

Planning Department Budget

As of 1/31/25

Account Type/Name	Audited	Budgeted FY	YTD thru	Estimated FY	Proposed FY
	2025	2026	01/2026	2026	2027
41990-266 Repair and Maint	0				
280 Travel & Business Expenses		1,500		600	1,000
291 Ambulance, Clinic, Drug Test		100		65	100
310 Office Supplies	1,290	2,000	607	1,041	2,000
311 Office Stationary & Forms					500
312 Small Items of Equipment	157	2,000	448	1,961	1,000
324 Household & Janitorial Supplies		400	68	346	400
326 Clothing & Uniforms		300	169	290	300
329 Other Operating Supplies	242				
331 Gas, Oil, Diesel Fuel, Grease, Etc.	1,106	2500	850	1,457	2,500
511 General Liability	6,212	6684	5,811	5,811	6,276
514 Surety Bonds	350	400	350	350	350
515 Workmans Comp Ins	29	1440	171	171	175
521 Building Ins		148	144	144	151
530 Office Rent	10,250	10,200	7,950	13,629	10,000
599 Misc. Expense		1000		500	500
Total Operational Expenses:	100,641	192,872	59,320	178,489	112,502
Capital					
900 Capital, Equipment	0	0	0	0	0
947 Office Machinery & Equipment	0	0	0	0	0
Total Capital Expense:	0	0	0	0	0
Total Planning Expenses:	243,475	342,347	141,299	319,090	263,879

Account Type/Name

Audited
2025

Budgeted FY
2026

YTD thru
01/2026

Estimated FY 2026

Proposed FY
2027

Personnel	Audited 2025	Budgeted FY 2026	YTD thru 01/2026	Estimated FY 2026	Proposed FY 2027
111 Salaries	226,609	394,510	141,380	242,366	345,528
112 Temporary Employee Salaries					
113 Overtime Salaries		10,000			10,000
134 Christmas Bonus		4,000	2,500	2,500	4,000
141 OASI (Employer's Share)	17,145	31,251	10,880	18,651	27,504
142 Hospital & Health Ins.	66,880	70,000	27,473	47,097	60,000
143 Employee Retirement Plan	13,736	24,960	8,820	15,120	21,423
145 Death Benefits Plans	355	600	218	374	400
147 Unemployment Ins.	420	575	189	324	420
148 Employee Education, Training		20,000		5,000	20,000
Total Payroll Expense:	325,145	555,896	191,460	331,431	489,275

to be done by others

Operations & Materials

200 Contractual Services	7,800	3,000	1,501	2,573	17,500
220 Printing & Duplicating					250
230 Publicity, Subscriptions, & Dues					
231 Publication of Formal and Legal Notices	915	1,000	120	500	1,000
235 Memberships, Registrations Fees & Tuition		250			250
236 Public Relations		500			500
240 Utility Services	2,894	3,000	1,928	3,305	4,000
245 Telephone & Other Communications	14,771	16,000	786	6,147	16,000
250 Professional Services		1,000			1,000
252 Legal Services	822	1,000			1,000
254 Architectural, Engineering, & Landscaping Services	30,965	45,000	14,352	40,000	30,000
256 Consultant's Services					

FY27 Budget

Public Works

110-43000

As of 1/31/2025

1st Draft

Account Type/Name	Audited	Budgeted FY	YTD thru	Estimated FY 2026	Proposed FY
	2025	2026	01/2026		2027
261 Repair & Maintenance Motor Vehicles		8,000	1,078	6,050	8,000
262 Repair & Maintenance other Machinery & Equipment		3,600	3,309	3,309	4,000
266 Repair and Maintenance Buildings		4,000	170	3,500	4,000
268 Repair & Maintenance Roads & Streets	444,619	100,000	38,109	100,000	150,000
269 Repair & Maintenance Other (Drainage)		85,000	13,210	85,000	80,000
280 Travel		500			500
291 Ambulance, Clinic, & Hospital Services Medical Exp.	90	500			500
295 Landfill Services	7,667	5,500	7,979	13,138	14,000
310 Office Supplies & Materials	18	200			200
312 Small Items of Equipment	2,448	4,000	648	2,500	4,000
320 Operating Supplies	1,768	5,000	1,014	2,000	5,000
321 Agriculture & Horticulture Supplies	419	1,200		500	1,000
322 Chemical, Laboratory, & Medical Supplies		1,500		500	1,500
324 Household & Janitorial Supplies		200			2,500
326 Clothing and Uniforms	4,520	6,000	2,665	4,569	7,000
329 Other Operating Supplies		1,000	193	2,500	1,500
331 Gas, Oil, Diesel Fuel, Grease, etc.	13,707	25,000	11,059	23,958	25,000
334 Tires, Tubes & Etc.	2,463	6,000	471	2,500	6,000
342 Sign Parts & Supplies	1,654	3,000	1,191	2,000	3,000
344 Safety Supplies		1,200			1,000
400 Building Materials		1,500	12		1,000
410 Concrete and Clay Products	280	1,500	132	500	1,000
451 Crushed Stone	1,800	4,000		3,000	1,000
471 Asphalt & Asphalt Filler	19,210	1,000,000	353,739	1,000,000	1,350,000
511 General Liability Insurance	11,452	11,567	13,531	13,531	14,884
514 Surety Bonds- Officials & Employees		200		200	200

Paving

FY27 Budget

Public Works

110-43000

As of 1/31/2025

1st Draft

Account Type/Name

Account Type/Name	Audited	Budgeted FY	YTD thru	Estimated FY 2026	Proposed FY
	2025	2026	01/2026		2027
515 Workers Compensation Insurance	13,786	23,481	19,349	19,349	22,560
521 Building Insurance	1,114	1,174	1,620	1,620	1,258
533 Machinery & Equipment Rental		500			500
560 State Fees & Charges	2,590	3,000	3,419	3,500	3,500
732 Compensation For Damages		500			500
Total Operational Expense:	587,772	1,379,572	491,585	1,346,249	1,786,602

Capital

610-640 TMBL Paving Bond	167,443	167,504	167,504	167,504	167,511
931 Roads, Street, & Parking Lots	0	0	0	0	300,000
940 Machinery & Equipment	0	0		0	
941 Transportation Equipment	22,785	62,000	48,159	48,159	55,000
942 General Purpose Machinery & Equipment	0	12,000	9,586	9,586	85,000
Capital Total	190,228	0	225,249	225,249	607,511

Clay Street Improvements
Crack Sealer

Total Public Works Budget:	1,103,144	1,935,468	908,297	1,902,930	2,883,388
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FY27 Budget

110-44000

1st Draft

Parks and Rec

As of 1/31/2025

Account Type/Name

**Audited
2025**

**Budgeted FY
2026**

**YTD thru
01/2026**

Estimated FY 2026

**Proposed FY
2027**

Account Type/Name	Audited 2025	Budgeted FY 2026	YTD thru 01/2026	Estimated FY 2026	Proposed FY 2027
Personnel					
111 Salaries	155,987	210,926	91,491	156,842	236,386
112 Temporary/PT Employee Salaries		18,000			18,000
113 Overtime Salaries	0	1,500	1,441	1,500	1,500
134 Christmas Bonus	0	2,000	1,500	1,500	3,000
141 OASI (Employer's Share)	11,337	17,781	6,965	11,940	19,805
142 Hospital & Health Ins.	42,819	45,000	24,252	41,575	44,693
143 Employee Retirement Plan	9,380	14,201	5,789	9,924	10,082
145 Death Benefits Plans	237	250	131	225	250
147 Unemployment Ins.	210	275	123	211	250
148 Employee Education, Training	475	1,400			1,400
Total Payroll Expense:	220,445	311,333	131,692	223,716	335,366

to be done by others

Operations & Materials

200 Contractual Services	18,366	15,000	13,295	22,791	25,000	Field Maint & VC3
220 Printing & Duplicating			7			
230 Publicity, Subscriptions, & Dues	1,329	1,500			2,000	
231 Publication of Formal and Legal Notices	1,230	2,000	277	475	500	
235 Memberships, Registrations Fees & Tuition		200			200	
236 Public Relations	30,075	50,000	28,927	50,000	50,000	Easter, Ath, BBQ
237 Senior Activity Programs	9,056	9,000	3,176	5,445	7,000	
240 Utility Services	9,447	11,000	5,630	9,651	30,000	This will go up with new park
245 Telephone & Other Communications	4,155	4,000	2,921	5,007	6,000	
250 Professional Services	0					
252 Legal Services	2,578	2,000			1,000	
254 Architectural, Engineering, & Landscaping Services	3,231	10,000	89		5,000	
256 Consultant's Services						
261 Repair & Maintenance Motor Vehicles	0	500	333	571	1,500	
262 Repair & Maintenance other Machinery & Equipment	0	2,000	822	1,409	2,000	
263 Repair & Maint Office Machines	0	1,000			1,000	
265 Repair & Maintenance Grounds	15,481	75,000	50,854	7,500	150,000	

FY27 Budget

110-44000

1st Draft

Parks and Rec

As of 1/31/2025

Account Type/Name	Audited 2025	Budgeted FY 2026	YTD thru 01/2026	Estimated FY 2026	Proposed FY 2027	
266 Repair and Maintenance Building	1,502	5,000	9,981	17,110	5,000	
268 Repair & Maintenance Roads & Streets						
269 Repair & Maintenance Other						
280 Travel	638	2,000		500	2,500	
291 Ambulance, Clinic, & Hospital Services Medical Exp.		300	70	200	200	
295 Landfill Services						
310 Office Supplies & Materials	255	1,000	81	500	500	
312 Small Items of Equipment	541	5,000	2,799	4,798	10,000	mower
315 Athletic Uniforms	7,767	20,000	2,847	10,000	10,000	
320 Operating Supplies	1,939	5,000	594	2,000	8,000	cession plus 3k operating exp
321 Agriculture & Horticulture Supplies		1,000			500	
322 Chemical, Laboratory, & Medical Supplies						
324 Household & Janitorial Supplies	989	1,000	297	1,000	500	
325 Recreational Supplies	2,997	10,000	3,061	4,000	55,000	New Park Supplies
326 Clothing and Uniforms	635	1,000	325	600	700	
329 Other Operating Supplies						
330 Repair & Maint Supplies						
331 Gas, Oil, Diesel Fuel, Grease, etc.	3,757	6,000	2,918	5,002	6,000	
334 Tires, Tubes & Etc.					1,000	
342 Sign Parts & Supplies		50,000	7,907	50,000	25,000	New Park Signs
344 Safety Supplies					500	
400 Building Materials		500				
410 Concrete and Clay Products						
451 Crushed Stone						
471 Asphalt & Asphalt Filler						
511 General Liability Insurance	11,086	11,196	9,618	9,618	10,387	
514 Surety Bonds- Officials & Employees	385	400		385	385	
515 Workers Compensation Insurance	3,641	3,500	4,644	4,644	4,760	
521 Building Insurance	2,273	5,000	2,300	2,300	3,358	Insure new park
533 Machinery & Equipment Rental	105	500		100	500	
560 State Fees & Charges			500	500	500	

FY27 Budget

Parks and Rec

110-44000

As of 1/31/2025

1st Draft

Account Type/Name	Audited 2025	Budgeted FY 2026	YTD thru 01/2026	Estimated FY 2026	Proposed FY 2027
599 Misc Expense		500			
Total Operational Expense:	133,458	312,096	154,273	216,108	426,490

Account Type/Name	Audited 2025	Budgeted FY 2026	YTD thru 01/2026	Estimated FY 2026	Proposed FY 2027
44720					
252 Legal Services Park Project	0	1,000			1,000
231 Publications and Legal Notices	0	0			
254 Architectural, Engineering Future Town Hall	4,544	0			
555 Bank Service Fees	0	0			
611 Principal Park Project	215,000	221,000	221,000	221,000	226,000
641 Park Project Note Interest	106,618	105,886	105,886	105,886	104,811
900 Park Capital Project	1,491,863	4,207,574	3,727,086	4,207,574	
931 Roads, Streets, Parking lot	0	35,000			
937 Parks and Rec Facility	2,830				0
937 Parks and Rec Facility	0				0
Capital Total	1,820,855	4,570,460	4,053,972	4,535,460	330,811
Total Park and Rec Budget:	2,174,758	5,193,889	4,339,936	4,975,283	1,092,667

FY27 Budget
Police Department

110-42100
As of 1/31/2025

Account Type/Name

Audited
2025

Budgeted FY 2026 YTD thru 01/2026

Estimated FY
2026

Proposed FY 2027

Personnel		Audited 2025	Budgeted FY 2026 YTD thru 01/2026	Estimated FY 2026	Proposed FY 2027
111	Salaries	1,580,145	1,763,617	1,831,479	1,778,306
113	Overtime Wages		73,690	19,977	48,353
119	Other Wages		20,000		
134	Christmas Bonus		12,500	12,000	12,500
141	OASI (Employer Share)	113,020	143,040	80,391	140,696
142	Hospital and Health Insurance	340,411	350,000	195,317	359,941
143	Employee Retirement	94,079	124,245	67,561	109,418
145	Life Ins. Benefits Plan	1,978	2,000	1,069	2,041
147	Unemployment Insurance	1,944	2,500	1,367	2,343
148	Employee Education, Training, Travel	3,456	12,000	966	3,500
	Total Payroll Expense	2,135,033	2,503,592	1,447,011	2,453,598

Completed by someone else

Operations & Materials

200	Contractual Services	89,060	111,266	74,699	110,055	111,266
210	Dispatch Services	2,067	2,500	2,067	2,067	2,500
211	Postage, Box Rent	1,498	1,200	803	1,200	1,200
220	Printing, Duplicating		600			600
230	Publicity, Subscriptions	300	1,200			1,200
231	Publications and Legal Notices		600			600
235	Memberships, Registration Fees	1,120	3,600	1,120	1,120	3,600
236	Public Relations			45	45	
240	Utility Services	6,567	7,500	2,980	5,109	7,500
245	Telephone & Other Communications	23,076	21,500	14,089	24,153	24,000
250	Professional Services					
252	Legal Services	352	14,000			10,000
261	Repair and Maintenance vehicles	60,295	60,000	17,466	49,942	60,000
262	Repair and Maintenance Machinery & Equip					
263	Repair and Maint. Office Machines		100			100
265	Repair and Maint. Grounds		8,000			8,000
266	Repair and Maintenance Buildings		15,000	7,348	15,000	15,000
280	Travel	374		124		5,000
281	Motor Pool Towing	7,240	10,000	2,645	6,000	10,000
291	Ambulance, Clinic, Hospital (Drug Test)	2,422	2,000	155	2,000	2,000
310	Office Supplies	3,941	6,000	1,708	3,416	6,000

FY27 Budget

110-42100

1st Draft

Police Department

As of 1/31/2025

Account Type/Name	Audited	Budgeted FY 2026	YTD thru 01/2026	Estimated FY	Proposed FY 2027
	2025			2026	
312 Small items of Equipments	47,404	110,000	43,909	43,909	100,000
320 Operating supplies	5,609	6,000	36	6,000	6,000
324 Janitorial Supplies	908	1,200	438	1,000	1,200
326 Uniforms	415	20,000	16,863	20,000	20,000
327 Fire Arm Supplies		10,000	160	10,000	20,000
329 Other operating supplies		1,000			1,000
331 Gas, Oil Diesel Fuel,	96,397	110,000	58,178	99,734	110,000
334 Tires, Tubes & Etc	7,763	12,000	2,052	7,500	15,000
344 Safety Supplies		300			300
511 General Liability Ins	129,430	142,000	149,065	149,065	161,530
514 Surety Bonds	753	1,000	578	800	1,000
515 Workmans Comp Ins	43,177	58,000	52,789	52,789	57,012
519 Other Liability - Law Enforcement					
521 Property Insurance	2,360	2,384	2,522	2,522	2,585
530 Office Rent					
599 Misc. Expense	253	600	130	600	600
41210-200 Judge Prosecutor (P.D.)	33,750	34,930	16,875	34,930	34,930
41210-560 State fees and Charges (P.D.)	39,198	36,000	16,815	36,000	36,000
Total Operational Expenses	605,729	810,480	485,659	684,955	835,723
Capital					
900 Capital Outlay	-		-		
940 Capital Outlay	16,079	-	-		10,000
941 Transportation Equipment	109,284	150,000	134,628	134,628	50,000
Total Capital Expense	125,363	150,000	134,628	134,628	60,000
Total Police Dept Expenditures	2,866,124	3,464,072	2,067,298	3,293,446	3,349,321

Sky Cop

FY27 Budget

110-42200

1st Draft

Fire Department

As of 1/31/2025

Account Type/Name

Audited
2025

Budgeted FY 2026 YTD thru 01/2026

Estimated FY
2026

Proposed FY 2027

Personnel									
111	Salaries	1,165,593	1,481,581	735,569	1,260,975	1,298,804			
113	Overtime Wages		47,000	492	843	8,000			
119	Other Wages		14,000			14,000			
162	Volunteer Firemen	480	1,500	1,605	1,605	2,000			
134	Christmas Bonus		12,000	8,875	8,875	9,000			
141	OASl (Employer Share)	85,479	119,040	55,211	94,647	101,883			
142	Hospital and Health Insurance	219,958	215,000	125,471	215,093	231,225			
143	Employee Retirement	69,632	95,077	45,664	78,281	79,809			
145	Life Ins. Benefits Plan	1,368	1,225	801	1,373	1,421			
147	Unemployment Insurance	1,846	2,367	1,201	2,059	2,254			
148	Employee Education, Training, Travel	5,329	9,500	5,450	5,450	9,500			
	Total Payroll Expense	1,549,685	1,998,290	980,339	1,669,203	1,757,896			

Completed by someone else

Operations & Materials

200	Contractual Services	27,733	20,000	21,661	27,133	27,000			
210	Dispatch Services		-	-					
211	Postage, Box Rent	55	100	47	100	100			
220	Printing, Duplicating		-	-					
230	Publicity, Subscriptions	2,562	3,000	1,466	2,513	3,000			
231	Publications and Legal Notices		300			300			
235	Memberships, Registration Fees	3,871	7,600	980	5,000	7,600			
236	Public Relations								
240	Utility Services	6,971	8,000	4,082	6,998	8,000			
245	Telephone & Other Communications	14,479	14,000	9,151	15,687	16,600			
249	Warning Sirens	2,177	4,000	1,180	2,023	4,000			
252	Legal Services		500			500			
261	Repair and Maintenance vehicles	27,785	25,000	9,644	16,533	25,000			
262	Repair and Maintenance Machinery & Equip		6,000	4,516	5,742	6,000			
269	Repair and Maint. Warning Sirens		3,000						
265	Repair and Maint. Grounds								
266	Repair and Maintenance Buildings		6,300	5,425		6,300			
280	Travel	5,392	4,000	1,752	3,003	3,000			
291	Ambulance, Clinic, Hospital (Drug Test)	1,696	1,800	450	771	1,800			
310	Office Supplies	844	1,000	499	855	1,000			

FY27 Budget

Fire Department

110-42200

As of 1/31/2025

1st Draft

Account Type/Name	Audited	Budgeted FY 2026	YTD thru 01/2026	Estimated FY	Proposed FY 2027
	2025			2026	
312 Small items of Equipments	26,781	25,000	12,819	21,975	25,000
320 Operating supplies	705	2,000	876	1,502	2,000
322 Chemical Medical Supplies	5,246	7,000	3,056	5,239	22,000
324 Janitorial Supplies	2,315	3,000	1,154	1,978	3,000
326 Uniforms	17,427	25,000	18,128	21,077	41,000
341 Consumables		500			500
329 Other operating supplies		6,000			5,000
331 Gas, Oil Diesel Fuel,		15,000	7,718	13,231	15,000
334 Tires, Tubes & Etc					
344 Safety Supplies		400			
511 General Liability Ins	23,490	23,725	32,607	32,607	35,216
514 Surety Bonds					100
515 Workmans Comp Ins	21,894	29,000	25,801	25,801	26,446
521 Property Insurance	2,122	2,334	2,291	2,291	2,348
530 Office Rent					
599 Misc. Expense	21	5,000	21	100	5,000
Total Operational Expenses	205,595	248,559	165,324	212,160	292,810

Includes 5 turn out

Capital

900 Capital Outlay	-	-	-			
939 Other Improvements	-					turn out moves to 326
947 Office Machinery & Equip	-	8,000				
949 Other Machinery & Equipment	-	13,000	9,299	12,941	18,000	Used Cardiac Monitor
940 Capital Outlay	-	-	-			
941 Transportation Equipment	24,872	62,000	62,000	62,000	450,000	Use of Future Fire Funds \$450K
941 Transportation Equipment	24,872	62,000	62,000	62,000	60,000	
Total Capital Expense	24,872	83,000	71,299	74,941	528,000	
Total Fire Dept Expenditures	1,780,152	2,329,849	1,216,962	1,956,304	2,578,706	

1st Draft

FY27 Budget

1/31/2025

Account Type/Name

Audited
2025

Budgeted FY 2026

YTD thru
01/2026

Estimated FY
2026

Proposed FY
2027

Revenues

34220 Special Fire Protection Fees Transfer from General Fund	157,872	50,000	71,442	80,403	100,000
Transfer from General Balance					
Interest Earnings	7,470		7,842	13,443	
Total Annual Revenues:	165,342	50,000	79,284	93,846	100,000

completed by someone else

Expenses

254 Architectural Engineering Services FS #1 Design	0	0	0	0	0
254 Architectural Engineering Services FS #2 Design	0	0	0	0	0
911 Site Acquisition FS#2	0	0	0	0	0
912 Training Center	0	0	0	0	0
922 Operational Buildings FS#1 Addition	0	0	0	0	0
940 Machinery & Equipment	0	0	0	0	0
941 Transportation Equipment Vehicle	0	0	0	0	0
941 Transportation Equipment Pumper	0	0	0	0	450,000
Total Expenses:	0	0	0	0	450,000

Fund currently has 450K

OPERATING INCOME (LOSS)	165,342	50,000	79,284	93,846	(350,000)
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FY27 Budget 127-42129
 Drug Fund as of 1/31/2025

Account Type/Name Audited Budgeted FY YTD thru Estimated FY Proposed FY
 2025 2026 01/2026 2026 2027

Revenues						
Account Type/Name	Audited 2025	Budgeted FY 2026	YTD thru 01/2026	Estimated FY 2026	Proposed FY 2027	
35142 General Sessions Court Fines and Costs	3,743	3,000	4,238	5,265	4,000	
35140 Drug Related Fines		140	1,174	1,174	500	
35141 Circuit Court Fees - Drug Funds	1,115					
35143 Drug Revenue - Drug Fund						
35114 DUI Revenue						
Total Fines & Fees	4,858	3,140	5,412	6,439	4,500	

35145 Sale of Assets/Seizures	11,791	5,000				
34290 Other Public Safety Charges- Towing		1,000				
36100 Interest Earnings	10,965	8,000	4,193	7,188	3,000	
Total Other Revenue	22,756	14,000	4,193	7,188	3,000	
Total Revenues:	27,614	17,140	9,605	13,627	7,500	

Expenses						
Account Type/Name	Audited 2025	Budgeted FY 2026	YTD thru 01/2026	Estimated FY 2026	Proposed FY 2027	
245 Telephone	0		0	0	0	
259-Special Investigations						
299 Sundry	0		0	0	0	
320 Operating Supplies- Dog	0		0	0	5000	
230 Publicity, Subscriptions, and Dues- Awareness Program	0					
380 - Drug Dog						
390-Other Supply Items						
281 Motor Pool - Towing	0			0	1000	
329 Other Operating Supplies	0			0		
312 Small Items of Equipment	0	0		7,500	10,000	
259 Other Professional Services Special Investigation	0			0	1000	
Total Operating Expense:	0	0	0	7,500	17,000	

Capital						
Account Type/Name	Audited 2025	Budgeted FY 2026	YTD thru 01/2026	Estimated FY 2026	Proposed FY 2027	
941 Transportation Equipment Replacement Vehicles	99,790	120,000	98,062	98,062	0	
922-Operational - K-9					16,000	
Total Capital Expense:	99,790	120,000	98,062	114,062	0	
Total Expense:	99,790	120,000	98,062	121,562	17,000	
OPERATING INCOME (LOSS)	(72,176)	(102,860)	(88,457)	(107,935)	(9,500)	

FY27 Budget

1st Draft

State Street Fund

As of 1/31/2025

Account Type/Name

Audited 2025 Budgeted FY 2026 YTD thru 01/2026 Estimated FY 2026 Proposed FY 2027

Revenues

33551 State Gasoline & Motor Fuel Tax	160,741	183,000	95,831	191,662	190,000
33555 1989 Tax	25,189	28,000	15,029	30,058	30,100
33556 - 3 Cents Tax	46,511	52,000	27,750	55,500	55,800
33557 2017 Tax	80,970	91,000	48,279	96,558	96,900
Subtotal Gas Tax Increase	152,670	171,000	91,058	182,116	182,800

completed by someone else

36100 Interest Checking	9,517	8,000	7,617	13,058	13,650
36120 Interest Earnings- Cert of Deposits	39,688	2,000			2,000
Total Other Revenue	49,205	10,000	7,617	13,058	15,650
37721 Capital Outlay Note Proceeds	0	0	0	0	0
Total Capital Proceeds	0	0	0	0	0
Total Revenue:	362,616	364,000	194,506	386,836	388,450

Expenses

200 Contractual Sums	0	0			
231 Publication of Legal Notices	0	0			
240 Utilities	22,175	24,000	11,406	23,553	26,000
247 Street Lighting (Electrical & Maintenance)		3,000		3,000	3,000
252 Legal Fees					
254 Engineering Services	26,828	10,000		0	25,000
264 Repair & Maintenance Traffic Lights	7,326	25,000	4,500	25,000	25,000
268 Repair & Maintenance Roads & Streets		30,000	800	25,000	10,000
312 Small Items & Equipment		2,500		2,500	5,000
454 Sodium Chloride		1,500		15,000	5,000
471 Asphalt & Asphalt Filler		4,000		4,000	10,000

FY27 Budget

1st Draft

State Street Fund

As of 1/31/2025

Account Type/Name	Audited	Budgeted FY	YTD thru	Estimated FY	Proposed FY
	2025	2026	01/2026	2026	2027
599 Miscellaneous Expenses					
Total Operational Expense:	56,329	100,000	16,706	98,053	109,000

Capital

931 Roads, Streets, & Parking Lots	0	0		0	0
932 Street Improvement Note	0				
934 Drainage, Water Supply & Storage Sewage Disposal	0				
939 Other Improvements	0				0
940 Machinery & Equipment	0	10,000			10,000
941 Transportation Equipment	0				
Total Capital Expense:	0	10,000	0	0	10,000

Salt Dog

10,000

Debt Service (800,000.00 Street Paving Loan) Trustmark

49430 -610 Principle-Series 2021	163,000	163,000	163,000	163,000	166,000
49430- 640 Interest- Series 2021	7,313	4,505	2,939	2,939	1,511
Total Debt Service:	170,313	167,505	165,939	165,939	167,511

Total Expense	226,642	277,505	182,645	263,992	286,511
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OPERATING INCOME (LOSS)	135,974	86,495	11,861	122,844	101,939
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FY27 Budget

131-43200

1st Draft

Solid Waste Department

As of 1/31/2025

Account Type/Name

Audited
2025

Budgeted FY
2026

YTD thru
01/2026

Estimated FY
2026

Proposed FY
2027

Revenues

Rates were lowered

34410 Collection Charges	1,606,466	1,575,500	956,404	1,639,550	1,595,159
34425 Solid Waste Surcharge - Special					
13219 Uncollectible Amounts					
36100 Interest Earnings	31,764	20,000	17,688	30,322	
37191 Forfeited Discounts & Penalties	23,750	13,500	15,554	26,664	
36990 Misc Refund					
Total Revenue:	1,661,980	1,609,000	989,646	1,696,536	1,595,159

As of 3.31.2026 Billing 4802 + 30 new cust
completed by someone else

Expenses

200 Contractual Services	1,544,476	1,561,000	923,534	1,529,971	1,566,220
Total Solid Waste Expense:	1,544,476	1,561,000	923,534	1,529,971	1,566,220
211 Postage		19,300			
236 Public Relations	243	1500			
252 Legal Fees		1500			
253 Accounting & Audit Services		600			
310 Office Supplies & Materials		250			
555 Bank Service Charges					
599 Misc	243	23,150			
Total Other Expense:		24,900			0
Total Operating Expense:	1,544,719	1,584,150	923,534	1,529,971	1,566,220

Capital

941 Transportation Equipment- Knuckle Boom	0	0	0	0	0
Total Capital Expense:	-	-	-	-	-
Total Expense:	1,544,719	1,584,150	923,534	1,529,971	1,566,220
OPERATING INCOME (LOSS)	117,261	24,850	66,112	166,565	28,939

FY27 Budget

1st Draft

Water Fund

Account Type/Name	Audited 2025	Budgeted FY 2026	YTD thru 01/2026	Estimated FY 2026	Proposed FY 2027
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Revenue					
Operating Revenue					
37100 Water Revenue	2,689,047	2,369,232	1,613,813	2,766,537	2,369,232
37191 Forfeited Discounts & Penalties	114,735	100,000	81,187	139,178	100,000
Total Operating Revenues	2,803,782	2,469,232	1,695,000	2,905,714	2,469,232

completed by someone else

Other Revenue					
33193 Fayette Ct. Share of ARPA	-				
37119 Raw Water Sales	502	500			500
37193 Servicing Customer Installations	60,825	50,000	37,575	54,414	50,000
37194 Water Meter Installations	23,500	20,000	19,225	22,957	20,000
37196 Water Tap Fees	513,100	170,000	368,775	368,775	200,000
37199 Miscellaneous Water	2,502	5,000	1,795	3,077	5,000
Total Other Revenue	600,429	245,500	427,370	449,224	275,500

Non-Operating Revenues					
36100 Interest Earnings	461,702	260,000	177,848	300,038	250,000
36350 Insurance Recoveries	57,019		600	600	1,000
37721 Capital Note Proceeds					
Total Non-Operating Revenue	518,721	260,000	178,448	300,638	251,000

Total Revenues:	3,922,933	2,974,732	2,300,818	3,655,576	2,995,732
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EXPENSES					
Personnel					
111 Salaries	534,852	567,133	317,603	544,462	612,775
113 Overtime Salaries	27,564	33,500	25,425	33,586	34,000
134 Christmas Bonus	4,667	5,750	5,000	5,000	5,500
141 OASI (Employer's Share)	40,652	46,392	24,797	42,509	49,899
142 Hospital & Health Ins	138,588	140,000	87,820	141,549	144,165
143 Employee Retirement Plan	33,866	36,992	21,334	36,573	39,789
145 Life Ins Benefits Plan	754	700	436	747	750

FY27 Budget
Water Fund

Account Type/Name	Audited 2025	Budgeted FY 2026	YTD thru 01/2026	Estimated FY 2026	Proposed FY 2027
147 Unemployment Ins.	966	1,000	536	919	1,000
148 Employee Education & Training	1,060	5,000			5,000
Total Payroll Expense:	782,969	836,467	482,951	805,345	892,877

Operations & Materials					
200 Contractual Services	126,430	117,000	46,564	109,824	120,000
211 Postage, Box Rent, Etc.	25,879	20,000	15,093	25,874	26,000
230 Publicity, Subscriptions, & Dues	2,923	5,000	3,048	5,225	5,500
231 Publication of Formal & Legal Notices	944	1,000			1,000
235 Memberships, Registration Fees & Tuition	590	1,000	605	1,037	1,100
236 Public Relations	144	2,500	110	189	2,500
240 Utility Services	138,554	132,000	79,066	135,542	136,000
041-00523-0000-241	-				
041-00523-0000-244	-				
245 Telephone & Other Communications	35,096	38,000	14,213	24,365	25,000
249 Other Utility Services	-				
250 Other Professional Services- Admin	18,600	18,000		18,000	18,000
252 Legal Services		1,500		1,500	1,500
253 Accounting & Auditing Services		6,000		6,000	6,000
254 Architectural, Engineering & Landscaping Services	15,088	25,000	4,433	25,000	25,000
259 Other Professional Services- Online Fees	4,300	14,000	5,880	14,000	14,000
261 Repair & Maintenance Vehicles	7,678				10,000
262 Repair & Maintenance Other Machinery & Equipment	2,655	5,000	1,556	3,667	5,000
263 Repair & Maintenance Furniture, Office Machines	543	1,000		500	
265 Repair & Maintenance Grounds	1,525	1,000		1,500	1,500
266 Repair & Maintenance Buildings	9,471	24,000	9,825	16,843	24,000
268 Repair & Maintenance Roads & Streets		3,000	560	3,000	3,000
269 Repair & Maintenance		10,000	7,113	10,000	30,000
280 Travel	1,719	5,000	606	2,000	5,000
290 Other Contractual Services					
291 Ambulance, Clinic, & Hospital Services (Drug Tests)	180	120	90	120	120
299 Miscellaneous					
310 Office Supplies & Materials	6,342	8,000	2,294	6,548	7,000

Well #2

FY27 Budget

1st Draft

Water Fund

Account Type/Name	Audited 2025	Budgeted FY 2026	YTD thru 01/2026	Estimated FY 2026	Proposed FY 2027
312 Small Items of Equipment	14,309	10,000	4,970	10,000	10,000
320 Operating Supplies	47,700	56,000	29,304	54,235	56,000
322 Chemical, Laboratory, & Medical Supplies	51,569	45,000	29,372	44,352	45,000
324 Household & Janitorial Supplies	2,026	2,200	782	1,341	2,200
326 Clothing & Uniforms	7,675	10,000	3,687	8,321	9,000
331 Gas, Oil, Diesel, Fuel Grease, Etc	19,690	25,000	9,589	22,438	25,000
333 Other Equipment Parts & Repairs					
334 Tires Tubes, etc.					
338 Repair Water/Sewer Lines	13,364	25,000	23,455	27,209	30,000
344 Safety Supplies	1,074	3,000	2,155	2,946	3,000
390 Other Supply Items					
391 Water Meters	9,894	50,000		50,000	30,000
400 Building Materials					
452 Sand		5,000	840	5,000	2,500
487 Testing Supplies					
511 General Liability Ins.	14,415	27,182	13,119	13,119	14,234
514 Surety Bonds- Officials & Employees	950	600	175	600	600
515 Workers Compensation Ins.	4,992	13,000	6,877	6,877	7,049
521 Building Ins.		24,062	24,702	24,702	25,320
533 Machinery & Equipment Rental	22,738				
560 State Fee & Charges	11,965	12,000	6,588	11,994	12,000
564 Annual Maint Fee	22,741	22,500	23,086	23,086	23,100
596 Penalties for Late Filing					
599 Miscellaneous	348		1,535	2,000	2,500
695 Collection Fees From Agency	849				500
Total Operational Expense:	644,960	768,664	371,292	718,953	762,223
Debt Service					
23102 SRF DG5-179 Bond	-		-		
620 Note Principal	36,720	36,720		36,720	36,720
640 Interest on Notes (23102) SRF	5,508	5,100	2,975	5,100	5,100
690 Other Debt Service- Administrative Fee (23102)	396	360	210	360	300
Total Debt Service	42,624	42,180	3,185	42,180	42,120

FY27 Budget

1st Draft

Water Fund

Account Type/Name	Audited 2025	Budgeted FY 2026	YTD thru 01/2026	Estimated FY 2026	Proposed FY 2027
Capital					
930 Improvements Other than Buildings		80,000	-	80,000	80,000
934 Drainage, Water Supply, Well	147,906	215,000	126,750	215,000	-
939 Other Improvements		3,000,000		-	3,000,000
940 Machinery & Equipment					100,000
941 Transportation Equipment	97,226				100,000
942 General Purpose Machinery & Equipment					
947 Office Machinery & Equipment - Software/MDT					
Total Capital Expense:	245,132	3,295,000	126,750	295,000	3,280,000

Change over to AMI Readers

Total Expense	1,715,685	4,942,311	984,178	1,861,477	4,977,220
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	Actual 2024	Budgeted FY 2025	YTD thru 01/2025	Estimated FY 2025	Proposed FY 2026
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Net Gain (+) / Loss (-)	2,207,248	(1,967,579)	1,316,640	1,794,098	(1,981,488)
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540 Depreciation	941,860	941,860	941,860	941,860	941,860
USE OF 3 MIL RESERVES					(3,000,000)

Less Depreciation/Convert to Cash Basis	773,825	(2,909,439)	374,780	3,852,238	76,652
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FY27 Budget

412-52200

1st Draft

Sewer Fund

As of 1/31/25

Account Type/Name	Audited 2025	Budgeted FY 2026	YTD thru 01/2026	Estimated FY 2026	Proposed FY 2027
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Revenue	Audited 2025	Budgeted FY 2026	YTD thru 01/2026	Estimated FY 2026	Proposed FY 2027
Operating Revenue					
37200 Sewer Operating Revenues	1,759,531	3,925,080	2,105,890	3,610,097	4,181,160
37291 Forfeited Discounts & Penalties	27,471	35,000	35,402	60,689	40,570
Total Operating Revenues	1,787,002	3,960,080	2,141,292	3,670,786	4,221,730

Other Revenue					
37210 Sewer Inspection Fee	35,625				60,000
37230 Sewer Revenue (STEP)	33,600	60,000	46,200	79,200	46,200
37296 Sewer Tap Fee	612,500	372,000	322,400	552,686	575,000
Total Other Revenues	681,725	432,000	368,600	631,886	681,200

Non-Operating Revenues					
36120 Interes C.O.D.	147,637		534,348	534,348	
36140 Interest Earnings	103,357		124,419	213,290	199,400
36170 Interest Rev WWTP ARPA	24,768		10,651	18,259	18,500
37711 WWTP American Rescue Plan	569,000				
33196 Grant Proceeds		125,000	300.00	125,000	346,587.00
37499 Miscellaneous Revenue	1,125	1,000	1,125	1,125	1,000
37724 Contributed Capital		-		-	
Total Non-Operating Revenues	845,887	126,000	670,843	765,897	565,487
Total Revenues:	3,314,614	4,518,080	3,180,735	5,068,569	5,468,417

EXPENSES

Personnel					
111 Salaries	368,043	429,580	225,824	387,127	434,935
113 Overtime Salaries	22,927	16,578	15,043	25,788	22,444
113 Overtime Salaries - Back Pay					17,800
119 Other Salary (admin)					18,000
119 Increase for License					10,000
134 Christmas Bonus	3,000	3,500	3,000	3,000	4,000
141 OASI (Employer's Share)	29,032	34,399	16,638	31,588	38,799
142 Hospital & Health Ins	91,938	90,000	51,988	89,122	95,796
143 Employee Retirement Plan	24,165	27,429	14,027	24,046	30,938

FY27 Budget

412-52200

1st Draft

Sewer Fund

As of 1/31/25

Account Type/Name	Audited 2025	Budgeted FY 2026	YTD thru 01/2026	Estimated FY 2026	Proposed FY 2027
145 Life Ins. Benefits Plan	548	550	274	470	550
147 Unemployment Ins.	538	600	283	485	550
148 Employee Education & Training	3,148	3,500	1,426	3,500	6,000
Total Payroll Expense:	543,339	606,136	328,503	565,126	679,812

Operations & Materials

200 Contractual Services	99,891	100,000	114,915	134,915	150,000	LMartin Contract
211 Postage, Box Rent, Etc.	21,200	9,000	11,228	12,228	15,000	
235 Memberships, Registration Fees & Tuition	792	3,000	119	3,000	5,000	
230 Dues and Subscriptions		500	150	500	600	
231 Publication of Formal & Legal Notices	100	150	-	150	200	
235 Memberships, Registration Fees & Tuition					-	
236 Public Relations					-	
236 Public Relations		500	45	500	500	
240 Utility Services	166,485	142,000	91,233	156,399	175,000	20% Increase
041-00523-0000-241						
041-00523-0000-244						
245 Telephone & Other Communications	21,207	20,000	10,437	17,892	20,000	
249 Other Utility Services	18,000				-	
250 Other Professional Services- Admin		18,000	6,138	18,000	10,000	
252 Legal Services		2,000		2,000	2,000	
253 Accounting & Auditing Services		6,000		6,000	13,500	To Include Single Audit
254 Architectural, Engineering & Landscaping Services	7,871	10,000	3,218	10,000	10,000	Waterworth
259 Professional Services		5,000			6,000	
260 Repairs and Maintenance - Services	34,166	20,000	22,888	26,688	40,000	LMartin Contract
261 Repair & Maintenance Motor Vehicles	3,388	6,500	1,720	5,160	4,000	
262 Repair & Maintenance Other Machinery & Equipment	47,131	40,000	18,608	37,216	40,000	
263 Repair & Maintenance Furniture, Office Machines		500		500	1,500	
265 Repair & Maintenance Grounds and Ground Improvements	75	10,000		10,000	10,000	Fencing etc New Plant
266 Repair & Maintenance Buildings	338	2,400		2,400	2,400	
268 Repair & Maintenance Roads & Streets					-	
280 Travel	4,756	2,500	1,922	2,500	4,000	
290 Other Contractual Services	29,367	5,000	15,137		25,000	MSSeptic
291 Ambulance, Clinic, & Hospital Services (Drug Test)	30	500			200	
295 Landfill Services	25	1,500		1,500	1,500	
310 Office Supplies & Materials	1,221	1,500	247	823	1,500	
312 Small Items of Equipment	3,122	2,500	1,259	2,518	3,000	

FY27 Budget

412-52200

1st Draft

Sewer Fund

As of 1/31/25

Account Type/Name	Audited	Budgeted FY	YTD thru	Estimated FY	Proposed FY
	2025	2026	01/2026	2026	2027
320 Operating Supplies	7,975	30,000	24,268	30,000	30,000
322 Chemical, Laboratory, & Medical Supplies	75,666	100,000	29,907	101,269	50,000
324 Household & Janitorial Supplies	2,606	2,500	598	2,500	2,500
326 Clothing & Uniforms	4,975	5,500	3,687	6,321	5,000
329 Other Operating Supplies					-
330 Repair & Maintenance Supplies	1,155	1,500	440	1,320	1,000
331 Gas, Oil, Diesel, Fuel Grease, Etc	14,783	20,000	8,887	15,235	18,000
333 Other Equipment Parts & Repairs	2,761	5,000		5,000	-
344 Safety Supplies	678	1,000	1,149	1,149	1,000
400 Building Materials		500		500	500
487 Testing Supplies	31,589	40,000	29,209	40,073	50,000
511 General Liability Ins.	5,870	6,200	6,269	6,269	8,771
514 Surety Bonds- Officials & Employees	175	200		200	200
515 Workers Compensation Ins.	9,356	11,500	8,390	8,390	8,600
521 Building Ins.	27,579	29,679	29,559	29,559	38,427
533 Machinery & Equipment Rental		1,200		1,200	1,200
560 State Fee & Charges	5,540	6,000	6,748	6,748	36,000
596 Penalties for Late Filing					
599 Miscellaneous	21				
Total Operational Expense:	649,894	669,829	448,375	706,622	792,097

25% increase to cover plant addit

Debt Service					
620 23100 SRF 2016-369		129,000		45,452	47,208
640 Interest on Notes (23100) SRF	12,816	12,090	7,049	12,090	11,328
690 Other Debt Service- Administrative Fee (23100) SRF	636	600	350	600	564
610 23101 Bond Principal - 900,000 TMBL 7Yr	126,000	129,000	129,000	129,000	131,000
630 Interest on Bond Debt (23101) TMBL 900,000	11,662	9,151	9,151	9,151	6,590
23102 7M WWTP Expansion					
635 Interest on Note 18million WWTP	140,370	909,789	909,789	909,789	877,478
636 Bond Principal 18mil WWTP Loan	569,000	595,000	595,000	595,000	622,000
645 Interest on Note (23102) 7m	442,883	393,850	393,850	393,850	381,673
646 Bond Principal 7mil WWTP - Loan	155,000	202,000	202,000	202,000	215,000
389 Other Debt Service - Admin Fee 7m (23102)	-	-			
Total Debt Service	1,458,367	2,380,480	2,246,189	2,296,932	2,292,840

FY27 Budget

412-52200

1st Draft

Sewer Fund

As of 1/31/25

Account Type/Name	Audited 2025	Budgeted FY 2026	YTD thru 01/2026	Estimated FY 2026	Proposed FY 2027
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Capital					
930 Improvements Other than Buildings		80,000		80,000	80,000
934 Drainage, Water Supply & Storage, Sewage Disposal			7,809		-
939 Other Improvements		50,000		50,000	50,000
940 Machinery & Equipment		60,000		60,000	60,000
941 Transportation Equipment	36,308	40,000		40,000	-
942 General Purpose Machinery & Equipment					
945 WWTP Renovation & Expansion (ARP)					
947 Office Machinery & Equipment - Software/MDT					
Total Capital Expense:	36,308	230,000	7,809	230,000	190,000
Total Expense	2,687,909	3,886,445	3,030,877	3,798,680	3,954,750

Approx 2.5 million in notes and interest payments annually

	Actual 2024	Budgeted FY 2025	YTD thru 01/2025	Estimated FY 2025	Proposed FY 2026
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Net Gain (+) / Loss (-)	626,705	631,635	149,859	1,269,889	1,513,667
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540 Depreciation	826,680	702,663	702,663	826,680	1,452,663
Net Gain (+) / Loss (-) incl. Depreciation					61,004

Paddle Wheel
Cat Failure
sewer cam
truck