

**PROPOSED BUDGET FOR
GENERAL FUND ACCOUNT - INCOME**

INCOME

DESCRIPTION	2025/2026 BUDGET	Oct. 1, 2025- August 31, 2026 (11 months)		PROPOSED 2026/2027 BUDGET	APPROVED BUDGET
Franchise Tax	\$65,000.00	\$50,085.05		\$65,000.00	
Beverage Tax	\$5,000.00	\$1,794.57		\$4,000.00	
Interest	\$250.00	\$462.97		\$300.00	
Liquor License Permit	\$700.00	\$767.50		\$600.00	
Miscellaneous Income	\$100.00	\$9,370.45		\$2,500.00	
Other Income					
c/o Park Rental	\$25.00	\$75.00		\$50.00	
Noise Ordinance	\$50.00	\$0.00		\$50.00	
Sale of Property	\$0.00	\$9,240.39		\$4,000.00	
Permits					
Construction	\$300.00	\$655.75		\$500.00	
M/H	\$300.00	\$150.00		\$150.00	
Cert. of Occ.	\$30.00	\$30.00		\$30.00	
Sales Tax Earned					
City Sales Tax Retained	\$200,000.00	\$235,309.61		\$225,000.00	
JEDC Sales Tax	\$85,000.00	\$117,654.86		\$105,000.00	
Taxes					
Current	\$175,000.00	\$173,593.03		\$175,000.00	
Delinquent	\$150.00	\$1,104.31		\$150.00	
Penalty/Interest	\$6,500.00	\$4,882.10		\$6,500.00	
Trailer Park Licenses	\$1,600.00	\$1,800.00		\$1,600.00	
TOTALS	\$540,005.00	\$606,975.59		\$590,430.00	\$0.00

**PROPOSED BUDGET FOR
POLICE & MUNICIPAL COURT - INCOME**

INCOME

DESCRIPTION	2025/2026 BUDGET	Oct. 1, 2025 - August 30, 2026	PROPOSED 2026/2027 BUDGET
Administrative Cost	\$200.00	\$10.00	\$100.00
Building Security Fund	\$300.00	\$89.34	\$0.00
Copies		\$25.00	\$50.00
Court Costs	\$5,000.00	\$3,979.58	\$0.00
Failure to Appear (FTA)	\$2,800.00	\$998.08	\$1,250.00
Jury Fund	\$10.00	\$0.50	\$0.00
OMNI	\$900.00	\$376.76	\$0.00
Partial Payment Fee	\$100.00	\$15.05	\$100.00
TCLEOSE	\$1,500.00	\$0.00	\$1,500.00
Technology Fund	\$400.00	\$106.46	\$0.00
Traffic Fines			
Current	\$1,000.00	\$774.20	\$6,000.00
Old	\$5,000.00	\$5,024.28	\$7,000.00
Truancy Fund	\$100.00	\$26.90	\$0.00
Warrant Fees	\$1,500.00	\$290.80	\$500.00
TOTALS	\$18,810.00	\$11,716.95	\$16,500.00

**PROPOSED BUDGET FOR
GENERAL FUND ACCOUNT - EXPENSES**

EXPENSES

DESCRIPTION	2026/2025 BUDGET	Oct. 1, 2025- August 30, 2026 (11 months)	PROPOSED 2026/2027 BUDGET	APPROVED BUDGET
Audit	\$25,000.00	\$24,650.00	\$25,000.00	
Building Repairs	\$2,500.00	\$976.35	\$5,000.00	
Contract Labor				
Streets	\$10,000.00	\$7,200.00	\$9,000.00	
office	\$1,500.00	\$3,118.00	\$1,000.00	
Debt Service - USDA Payment				
C/O	\$28,000.00	\$35,000.00	\$28,000.00	
Equipment Exp. & Repairs				
C/O	\$7,000.00	\$10,074.94	\$10,000.00	
Streets	\$7,000.00	\$1,117.62	\$3,000.00	
Fuel/Oil-mowers,tractor	\$7,000.00	\$352.15	\$7,000.00	
Streets-maintainer/dump truck		\$1,921.45	\$5,000.00	
Insurance				
Property Liability				
C/O	\$5,000.00	\$4,424.12	\$5,000.00	
Fire	\$9,500.00	\$7,500.00	\$7,500.00	
Workers Compensation				
C/O	\$8,000.00	\$7,896.00	\$8,000.00	
Fire	\$2,000.00	\$2,000.00	\$2,000.00	
Streets				
Janitorial/Kitchen Supplies				
Janitorial	\$1,500.00	\$930.66	\$1,500.00	
kitchen	\$1,000.00	\$220.94	\$1,000.00	
Jewett Eco Dev Corp Sales Tax	\$85,000.00	\$117,654.86	\$105,000.00	
Legal Fees				
C/O - legal	\$500.00	\$4,754.00	\$5,000.00	
Miscellaneous Exp. - C/O	\$1,500.00	\$6,316.57	\$1,500.00	
Office Supplies - C/O	\$1,500.00	\$1,599.79	\$2,000.00	
Operating Cost				
C/O - Advertising	\$150.00	\$1,098.00	\$1,000.00	
C/O - Elections	\$1,500.00	\$5,612.72	\$3,000.00	
Streets	\$1,000.00	\$0.00	\$2,000.00	
Operating Supplies				

**PROPOSED BUDGET FOR
GENERAL FUND ACCOUNT - EXPENSES**

EXPENSES

DESCRIPTION	2026/2025 BUDGET	Oct. 1, 2025- August 30, 2026 (11 months)	PROPOSED 2026/2027 BUDGET	APPROVED BUDGET
Streets	\$8,000.00	\$671.10	\$8,000.00	
Park Expenses				
Events	\$6,000.00	\$335.94	\$10,000.00	
Maintenance	\$15,000.00	\$1,124.31	\$20,000.00	
Payroll				
Mayor	\$14,880.00	\$13,640.00	\$14,880.00	
City Secretary	\$51,000.00	\$47,911.98	\$33,280.00	
Payroll Taxes				
FICA-Medicare & Social Security				
Mayor	\$1,800.00	\$1,579.03	\$1,140.00	
City Secretary	\$6,100.00		\$2,550.00	
Personnel Health Insurance				
City Secretary	\$11,000.00	\$10,162.57	\$14,400.00	
Personnel Retirement				
City Secretary	\$8,500.00	\$7,829.86	\$8,320.00	
Mayor		\$86.42	\$3,700.00	
Personnel TWC Payments				
Mayor	\$400.00	\$1,046.67	\$200.00	
City Secretary	\$100.00		\$600.00	
Postage - C/O	\$1,500.00	\$511.40	\$750.00	
Rent - Railroad	\$10.00	\$0.00	\$300.00	
Road Repairs	\$52,630.00	\$11,095.85	\$56,500.00	
Tax Service - C/O	\$4,200.00	\$4,176.72	\$5,000.00	
Telephone				
C/O	\$3,800.00	\$3,110.04	\$2,000.00	
Travel, Fees, Dues				
C/O	\$6,000.00	\$3,009.93	\$4,000.00	
Other	\$0.00	\$188.58	\$500.00	
Utilities				
C/O	\$6,000.00	\$4,599.23	\$6,000.00	
Fire	\$1,500.00	\$1,133.99	\$1,500.00	
Park	\$15,000.00	\$13,046.21	\$16,000.00	
Streets	\$28,000.00	\$19,667.89	\$26,000.00	

**PROPOSED BUDGET FOR
GENERAL FUND ACCOUNT - EXPENSES**

EXPENSES

DESCRIPTION	2026/2025 BUDGET	Oct. 1, 2025- August 30, 2026 (11 months)	PROPOSED 2026/2027 BUDGET	APPROVED BUDGET
TOTALS	\$447,570.00	\$389,345.89	\$473,120.00	

**PROPOSED BUDGET FOR
MUNICIPAL COURT - EXPENSES**

EXPENSES

DESCRIPTION	2025/2026 BUDGET	Oct. 1, 2025 - August 30, 2026	PROPOSED 2026/2027 BUDGET
Books			
Mun. Court	\$100.00	\$59.00	\$500.00
Collection Fee	\$1,000.00	\$652.00	\$500.00
Payroll			
Municipal Judge	\$9,500.00	\$7,478.00	\$9,800.00
FICA			\$750.00
Retirement			\$2,450.00
Equipment Exp. & Repairs			
Mun. Court	\$1,000.00	\$670.00	\$2,000.00
Insurance			
Property/Liability			
Judge	\$1,000.00	\$937.00	\$1,000.00
Legal Fees			
Court Prosecutor	\$1,300.00	\$1,190.00	\$1,500.00
Jury Fees	\$100.00	\$0.00	\$0.00
Office Supplies			
Mun. Court	\$100.00		\$100.00
OMNI Fees			
Postage			
Court	\$200.00	\$157.00	\$100.00
State Fees Paid Out			
Bldg. Security Fund	\$350.00	\$217.00	\$0.00
Police & Court System	\$2,000.00	\$1,056.00	\$2,000.00
Technology Fund	\$350.00	\$219.00	\$0.00
Telephone			
Municipal Court	\$2,800.00	\$3,361.00	\$300.00
Travel, Fees, Dues			
Mun. Court System	\$500.00	\$332.50	\$500.00
Vehicle Operating Supplies			
Judge	\$100.00	\$0.00	\$0.00
TOTALS	\$20,400.00	\$16,328.50	\$21,500.00

EXPENSES OF POLICE

DESCRIPTION	2025/2026 BUDGET	Oct. 1, 2025 - August 30, 2026	PROPOSED 2026/2027 BUDGET	APPROVED BUDGET
Equipment Exp. & Repairs				
Police	\$1,500.00	\$287.61	\$750.00	
Insurance				
<u>Property/Liability</u>				
Police	\$3,800.00	\$3,800.00	\$3,800.00	
<u>Workers Compensation</u>				
Police	\$ 1,000.00	\$1,000.00	\$ 1,500.00	
Office Supplies				
Police	\$200.00	\$158.77	\$200.00	
Operating Supplies				
Police	\$1,000.00	\$4,928.28	\$1,500.00	
Payroll				
Police Chief	\$53,045.00	\$53,466.60	\$54,700.00	
Officer			\$16,800.00	
Payroll Taxes				
FICA				
Police Chief	\$7,500.00	\$7,211.51	\$7,500.00	
Officer			\$1,250.00	
Medicare				
Police Chief	\$2,000.00	\$1,320.56	\$2,000.00	
Officer			\$300.00	
Personnel Health Insurance				
Police Chief	\$0.00	\$0.00	\$0.00	
Personnel Retirement				
Police Chief	\$11,000.00	\$8,764.40	\$11,000.00	
Officer			\$4,160.00	
Personnel TWC Payment				
Police Chief	\$200.00	\$0.00	\$300.00	
Officer			\$150.00	
Telephone				

Police	\$2,800.00	\$2,202.67	\$300.00	
Travel, Fees, Dues				
Police	\$1,500.00	\$596.38	\$600.00	
Uniforms				
Police	\$500.00	\$0.00	\$500.00	
Vehicle Operating Supplies				
Police	\$3,000.00	\$2,541.34	\$5,000.00	
TOTALS	\$89,045.00	\$83,736.78	\$112,310.00	

**PROPOSED BUDGET FOR
WATER & SEWER ACCOUNT - INCOME**

INCOME

DESCRIPTION	2025-2026 BUDGET	Oct. 1, 2025 to Aug. 30, 2026	PROPOSED 2026/2027 BUDGET
AIR EVAC	\$600.00	\$640.00	\$600.00
Commercial Water App Fee	\$300.00	\$100.00	\$300.00
Garbage Contract	\$55,000.00	\$58,847.25	\$60,000.00
Garbage Sales Tax	\$4,500.00	\$5,096.11	\$4,500.00
Interest on Account	\$150.00	\$343.06	\$300.00
Late Charge	\$8,500.00	\$7,941.39	\$8,000.00
Other Income - Water			
Sewer	\$100.00	\$354.00	\$150.00
Water	\$100.00	\$150.00	\$150.00
Service Fees	\$1,200.00	\$1,675.00	\$1,500.00
Sewer Inspection Fees	\$100.00	\$150.00	\$150.00
Sewer Sales	\$220,000.00	\$209,817.63	\$225,000.00
Taps- Water/Sewer	\$5,000.00	\$6,250.00	\$6,000.00
Water Customer Ser. Insp	\$500.00	\$600.00	\$600.00
Water District Fee	\$1,000.00	\$1,757.33	\$1,750.00
Water Sales	\$300,000.00	\$272,530.42	\$300,000.00
TOTALS	\$597,050.00	\$566,252.19	\$609,000.00

**PROPOSED BUDGET FOR
WATER & SEWER ACCOUNT - EXPENSES**

EXPENSES

DESCRIPTION	2025-2026 BUDGET	Oct. 1, 2025-Aug. 30, 2026	PROPOSED 2026/2027 BUDGET
AIR EVAC	\$760.00	\$826.50	\$600.00
CAPITAL OUTLAY			
Water & Sewer	\$2,690.00	\$53.21	\$650.00
Contract Labor			
Water clerk	\$4,500.00	\$4,224.00	\$1,000.00
Debt Service			
USDA Account	\$56,000.00	\$35,000.00	\$56,000.00
Equipment Exp. & Repair			
Sewer	\$35,000.00	\$34,401.46	\$36,000.00
Water	\$10,000.00	\$46,461.83	\$10,500.00
Garbage Contractor	\$60,000.00	\$63,787.14	\$60,000.00
Garbage Sales Tax Paid Out	\$5,500.00	\$3,425.92	\$5,000.00
Insurance			
Property Liability - W/S	\$13,500.00	\$13,700.00	\$13,800.00
Workers Compensation			
Sewer	\$3,400.00	\$3,600.00	\$3,600.00
Water	\$2,400.00	\$2,500.00	\$2,500.00
Lab Testing			
Water/Sewer	\$15,000.00	\$14,327.42	\$15,000.00
Office Supplies			
Water	\$4,000.00	\$544.18	\$2,000.00
Operating Cost			
Sewer	\$12,000.00	\$6,312.50	\$12,000.00
Water	\$25,000.00	\$20,570.95	\$25,000.00
Operating Supplies			
Sewer	\$4,000.00	-\$2,344.06	\$4,000.00
Water	\$5,500.00	\$6,961.83	\$5,500.00
Payroll - 3% increase			
Crew Member	\$80,000.00	\$56,034.80	\$33,000.00
Sewer	\$57,000.00	\$59,028.78	\$60,000.00
Water	\$54,000.00	\$56,492.53	\$57,000.00
Utilities Clerk			\$31,000.00

**PROPOSED BUDGET FOR
WATER & SEWER ACCOUNT - EXPENSES**

EXPENSES

DESCRIPTION	2025-2026 BUDGET	Oct. 1, 2025-Aug. 30, 2026	PROPOSED 2026/2027 BUDGET
Payroll Taxes			
FICA			
Crew Member	\$2,300.00	\$0.00	\$1,200.00
Sewer	\$1,800.00	\$0.00	\$2,300.00
Water	\$1,500.00	\$0.00	\$1,800.00
Utilities Clerk			\$1,200.00
Medicare			
Crew Member	\$500.00	\$0.00	\$300.00
Sewer	\$350.00	\$0.00	\$300.00
Water	\$300.00	\$0.00	\$300.00
Utilities Clerk			\$300.00
Personnel Health Insurance			
Crew Member	\$11,000.00	\$10,162.57	\$12,000.00
Sewer	\$11,000.00	\$12,575.47	\$12,000.00
Water	\$11,000.00	\$10,162.57	\$12,000.00
Utilities Clerk			\$12,000.00
Personnel Retirement			
Crew Member	\$13,000.00	\$9,001.67	\$8,250.00
Sewer	\$10,500.00	\$11,538.07	\$15,000.00
Water	\$9,500.00	\$7,777.33	\$14,250.00
Utilities Clerk			\$7,750.00
Personnel TWC Payments			
Crew Member	\$550.00	\$0.00	\$550.00
Sewer	\$550.00	\$0.00	\$550.00
Water	\$550.00	\$0.00	\$550.00
Utilities Clerk			\$550.00
Postage			
Water	\$4,000.00	\$3,253.42	\$5,500.00
Telephone - Water	\$2,300.00	\$2,406.79	\$600.00
Travel, Fees, Dues			
Sewer	\$2,500.00	\$2,762.38	\$2,500.00
Water	\$2,500.00	\$968.60	\$2,500.00
Uniforms Service	\$2,000.00	\$2,951.11	\$3,000.00
Utilities			
Sewer	\$18,000.00	\$18,556.46	\$20,400.00
Water	\$25,000.00	\$22,891.14	\$25,200.00
Utilities-W&S		\$6.19	
Vehicle Operating Supplies	\$10,000.00	\$8,695.03	\$10,000.00
Water District Fee	\$1,500.00	\$79.68	\$2,000.00

**PROPOSED BUDGET FOR
WATER & SEWER ACCOUNT - EXPENSES**

EXPENSES

DESCRIPTION	2025-2026 BUDGET	Oct. 1, 2025-Aug. 30, 2026	PROPOSED 2026/2027 BUDGET
TOTALS			
	\$592,450.00	\$549,697.47	\$609,000.00

INCOME

GENERAL FUND	\$ 590,430.00
MUNICIPAL COURT	\$ 16,500.00
TOTAL INCOME	\$ 606,930.00

EXPENSES

GENERAL FUND	\$ 473,120.00
MUNICIPAL COURT	\$ 21,500.00
POLICE	\$ 112,310.00
TOTAL EXPENSES	\$ 606,930.00

INCOME

WATER/SEWER	\$ 609,000.00
<u>EXPENSES</u>	\$ 609,000.00
WATER/SEWER	\$ -