ORDINANCE NO. 1062

AN ORDINANCE OF THE CITY OF SWEETWATER, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR BEGINNING
JULY 1, 2026 AND ENDING JUNE 30, 2027

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

WHEREAS, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by that state statue, 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 governing body has published the annual operating budget and budgetary comparisons of the proposed budget with the prior year (actual) and the current year (estimated) in a newspaper of general circulation not less than ten (10) days prior to the meeting where the governing body will consider final passage of the budget.

NOW THEREFORE BE IT ORDAINED BY THE CITY OF SWEETWATER, TENNESSEE AS FOLLOWS:

SECTION 1: That the governing body projects anticipated revenues from all sources and appropriates planned expenditures for each department, board, office or other agency of the municipality, herein presented together with the actual annual receipt and expenditures of the last preceding fiscal year and the estimated annual expenditures for the current fiscal year, and from those revenues and unexpended and unencumbered funds as follows for fiscal year 2027, and including the projected ending balances for the budget year, the actual ending balances for the most recent ended fiscal year and the estimated ending balances for the current fiscal years:

Fund 110:

GENERAL FUND		Actual FY 2025		Estimated FY 2026		Budget FY 2027
Cash Receipts						
Local Taxes	$	7,088,014	$	7,068,200	$	7,192,500
Licenses And Permits	$	29,085	$	45,000	$	45,000
Intergovernmental	$	2,168,253	$	2,564,826	$	2,364,895
Charges For Services	$	433,182	$	433,500	$	536,900
Fines And Forfeitures	$	27,251	$	30,520	$	25,520
Other Revenues	$	341,982	$	388,800	$	273,170
Debt Proceeds	$	147,425	$	-	$	-
Transfers In - from other funds	$	35,000	$	35,000	$	50,000
Total Cash Receipts	$	10,270,192	$	10,565,846	$	10,487,985
Appropriations						
Judicial	$	2,973	$	2,973	$	2,970
Legal	$	45,762	$	46,704	$	48,375
Executive	$	74,174	$	68,884	$	81,884
Finance & Administration	$	360,308	$	391,064	$	472,463
			$	212,374	$	156,968
Data Processing	$	157,478	$	2,000	$	2,000
Administrative Hearing	$	160	$	739,564	$	222,000
Buildings	$	375,852	$	184,817	$	140,813
Tourism	$	195,818	$	796,011	$	840,416
General Government	$	517,818	$	2,523,274	$	2,730,155
Police Department	$	2,517,653	$	89,098	$	86,698
Communications	$	87,153	$	1,506,545	$	1,613,833
Fire Department	$	1,428,122	$	14,500	$	7,500
Safety	$	5,615	$	303,580	$	299,251
Planning & Development	$	275,573	$	1,303,590	$	1,251,460
Highways & Streets	$	1,279,624	$	212,500	$	207,500
Street Lighting	$	192,522	$	7,000	$	7,500
Animal Control	$	12,341	$	1,433,230	$	1,493,266
Recreation & Parks	$	694,734	$	3,500	$	5,000
Museum	$	1,546	$	4,000	$	4,000
Tree Board	$	5,900	$	720,000	$	1,167,197
Education	$	717,042	$	190,023	$	54,000
Economic Development	$	5,515	$	120,355	$	102,202
Main Street	$	191,095	$	338,521	$	342,128
Debt Service	$	338,111	$	-	$	-
Total Appropriations	$	9,482,889	$	11,214,106	$	11,339,578
Change in Cash (Receipts - Appropriations)		787,303		(648,260)		(851,593)
Beginning Cash Balance July 1		7,218,162		8,005,465		7,357,205
Ending Cash Balance June 30	$	8,005,465	$	7,357,205	$	6,505,612
Ending Cash as a % of Total Cash Payments/Appropi		84.4%		65.6%		57.4%
		$8,005,465.0		$7,357,205.5		$6,505,612.2

Fund 121: State Street Aid

	Actual	Estimated	Proposed
DESCRIPTION	**6-30-25**	**6-30-26**	**6-30-27**
SSA FUND SUMMARY			
TOTAL REVENUE	**524,396**	**472,500**	**697,500**
TOTAL EXPENDITURES	**551,342**	**553,000**	**799,000**
EXCESS (DEFICIT) OF REVENUE OVER EXPEN	**(26,946)**	**(80,500)**	**(101,500)**
BEGINNING FUND BALANCE	**209,593**	**182,647**	**102,147**
AVAILABLE FUNDS	**733,989**	**655,147**	**799,647**
ESTIMATED ENDING FUND BALANCE	**182,647**	**102,147**	**647**

Fund 122: Drug Fund

			PROPOSED
	Actual	**Estimated**	**BUDGET**
DESCRIPTION	**6-30-25**	**6-30-26**	**6-30-27**
DRUG FUND SUMMARY			
TOTAL REVENUE	**9,963**	**11,500**	**11,500**
TOTAL EXPENDITURES	**24,194**	**13,700**	**11,500**
EXCESS (DEFICIT) OF REVENUE OVER EXP	**(14,231)**	**(2,200)**	**0**
BEGINNING FUND BALANCE	**76,986**	**62,755**	**60,555**
AVAILABLE FUNDS	**86,949**	**74,255**	**72,055**
ESTIMATED ENDING FUND BALANCE	**62,755**	**60,555**	**60,555**

Fund 123 Tourism Fund:

			PROPOSED
	Actual	**Estimated**	**BUDGET**
DESCRIPTION	**6-30-25**	**6-30-26**	**6-30-27**
TOURISM FUND SUMMARY			
TOTAL REVENUE	**129,511**	**90,000**	**120,000**
TOTAL EXPENDITURES	**123,108**	**90,000**	**112,000**
EXCESS (DEFICIT) OF REVENUE OVER E	**6,403**	**0**	**8,000**
BEGINNING FUND BALANCE	**61,724**	**68,127**	**68,127**
AVAILABLE FUNDS	**191,235**	**158,127**	**188,127**
ESTIMATED ENDING FUND BALANCE	**68,127**	**68,127**	**76,127**

Fund 124 Library Fund:

			PROPOSED
	Actual	**Estimated**	**BUDGET**
DESCRIPTION	**6-30-25**	**6-30-26**	**6-30-27**
LIBRARY FUND SUMMARY			
TOTAL REVENUE	**350,638**	**313,601**	**341,991**
TOTAL EXPENDITURES	**285,564**	**314,923**	**342,784**
EXCESS (DEFICIT) OF REVENUE OVER	**65,074**	**(1,322)**	**(793)**
BEGINNING FUND BALANCE	**54,105**	**119,181**	**117,859**
AVAILABLE FUNDS	**404,743**	**432,782**	**459,850**
ESTIMATED ENDING FUND BALANCE	**119,181**	**117,859**	**117,067**

Fund 126: LEA Fund

			PROPOSED
	Actual	**Estimated**	**BUDGET**
DESCRIPTION	**6-30-25**	**6-30-26**	**6-30-27**
LEA FUND SUMMARY			
TOTAL REVENUE	**717**	**10,100**	**10,100**
TOTAL EXPENDITURES	**30,000**	**10,000**	**10,000**
EXCESS (DEFICIT) OF REVENUE OVER EXP	**(29,283)**	**100**	**100**
BEGINNING FUND BALANCE	**103,999**	**74,716**	**74,816**
AVAILABLE FUNDS	**104,716**	**84,816**	**84,916**
ESTIMATED ENDING FUND BALANCE	**74,716**	**74,816**	**74,916**

Fund 132: Sanitation Fund

			PROPOSED
	Actual	**Estimated**	**BUDGET**
DESCRIPTION	**6-30-25**	**6-30-26**	**6-30-27**
SANITATION FUND SUMMARY			
TOTAL REVENUE	**311,870**	**307,000**	**390,000**
TOTAL EXPENDITURES	**338,472**	**310,100**	**372,100**
EXCESS (DEFICIT) OF REVENUE OVER E	**(26,602)**	**(3,100)**	**17,900**
BEGINNING FUND BALANCE	**28,448**	**1,846**	**(1,254)**
AVAILABLE FUNDS	**340,318**	**308,846**	**388,746**
ESTIMATED ENDING FUND BALANCE	**1,846**	**(1,254)**	**16,646**

Fund 312 ECD:

	Actual	Estimated	
DESCRIPTION	6-30-25	6-30-26	
ECD FUND SUMMARY			
TOTAL REVENUE	76	100	
TOTAL EXPENDITURES	13	0	152,587
EXCESS (DEFICIT) OF REVENUE OVER E	63	100	(152,587)
BEGINNING FUND BALANCE	152,424	152,487	152,587
AVAILABLE FUNDS	152,500	152,587	152,587
ESTIMATED ENDING FUND BALANCE	152,487	152,587	0

Sweetwater Utilities Board Funds:

			PROPOSED
	ACTUAL	ESTIMATED	BUDGET
DESCRIPTION	6-30-25	6-30-26	6-30-27
SUB ELECTRIC FUND SUMMARY			
TOTAL REVENUE	30,508,270	32,369,000	33,304,000
TOTAL EXPENDITURES	29,199,551	31,842,000	32,815,220
EXCESS (DEFICIT) OF REVENUE OVER EXPENSE	1,308,719	527,000	488,780
BEGINNING FUND BALANCE	30,802,989	32,111,708	32,638,708
AVAILABLE FUNDS	61,311,259	64,480,708	65,942,708
ESTIMATED ENDING FUND BALANCE	32,111,708	32,638,708	33,127,488

			PROPOSED
	ACTUAL	ESTIMATED	BUDGET
DESCRIPTION	6/30/2025	6-30-26	6-30-27
SUB WATER & SEWER FUND SUMMARY			
TOTAL REVENUE	4,221,564	4,779,500	4,402,500
TOTAL EXPENDITURES	3,343,594	3,554,000	3,659,445
EXCESS (DEFICIT) OF REVENUE OVER EXPENSE	877,970	1,225,500	743,055
BEGINNING FUND BALANCE	19,180,895	20,058,865	21,284,365
AVAILABLE FUNDS	23,402,459	24,838,365	25,686,865
ESTIMATED ENDING FUND BALANCE	20,058,865	21,284,365	22,027,420

			PROPOSED
	ACTUAL	ESTIMATED	BUDGET
DESCRIPTION	6-30-25	6-30-26	6-30-27
SUB GAS FUND SUMMARY			
TOTAL REVENUE	2,774,187	3,037,000	3,177,000
TOTAL EXPENDITURES	2,245,779	3,018,000	3,105,570
EXCESS (DEFICIT) OF REVENUE OVER EXPENSE	528,408	19,000	71,430
BEGINNING FUND BALANCE	12,565,583	13,093,991	13,112,991
AVAILABLE FUNDS	15,339,770	16,130,991	16,289,991
ESTIMATED ENDING FUND BALANCE	13,093,991	13,112,991	13,184,421

General Purpose School Fund:

ACCOUNT NO.	DESCRIPTION	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
	GENERAL FUND				
	ESTIMATED REVENUES AND OTHER SOURCES				
40000	Local Taxes	4,649,634	2,829,800	4,652,654	3,941,431
41000	Licenses & Permits	737	700	639	700
43000	Charges for Current Services	93,334	24,900	27,060	32,580
44000	Other Local Revenues	769,479	162,085	758,755	78,030
46500	State Education Funds	11,737,371	11,552,671	12,081,814	16,795,550
46800	Other State Revenues	100,006	102,500	129,611	100,000
47100	Federal Funds Received Thru State	48,809		42,084	- 40,000
47600	Direct Federal Revenues				
49000	Other Sources	7,277		3,000	
	TOTAL ESTIMATED REVENUES AND OTHER SOURCES	17,406,647	14,672,656	17,695,618	20,988,291
	FUND BALANCES				
	FUND BALANCE - Restricted for Career Ladder	201	201	201	203
	FUND BALANCE - Restricted for Extended Contract				
	FUND BALANCE - Restricted for B.E.P.				
	FUND BALANCE - Restricted for Hybrid Stablization Reserve	2,812	2,812	2,475	2,475
	FUND BALANCE - Assigned for Capital Projects	740,343	740,343	740,343	740,343
	FUND BALANCE - Assigned for Education	500	500	5,000	5,000
	FUND BALANCE - Unassigned	18,362,695	17,527,163	20,613,073	20,704,659
	Total Fund Balance	19,106,551	18,271,019	21,361,092	21,452,680
	TOTAL AVAILABLE FUNDS	36,513,198	32,943,677	39,056,710	42,440,973

ACCOUNT NO.	DESCRIPTION	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
	EXPENDITURES (APPROPRIATIONS)				
71100	Regular Instruction Program	7,244,266	7,653,569	7,784,599	10,591,707
71200	Special Education Program	934,871	948,160	987,399	1,429,956
71300	Vocational Education Program	270,504	66,166	136,529	724,596
71400	Student Body Education Program	64,719	78,890	78,471	194,829
71600	Adult Education Program				
72100	Students Support Services	701,422	749,031	760,054	1,252,794
72200	Instructional Staff Support	823,344	960,001	1,241,868	1,568,737
72300	General Administration	457,852	480,391	490,899	539,087
72400	School Administration - Ofc. of Principal	721,074	753,604	781,147	1,160,574
72500	Business Administration	183,342	191,759	197,340	232,019
72600	Oper. and Maint. of Plant	1,438,841	1,545,678	1,577,745	1,931,487
72700	Student Transportation	558,013	625,247	589,220	536,995
72800	Other Support Services - Central and Other	32,189	30,550	30,027	36,839
73100	Food Service	16,996	300	12,892	3,707
73300	Community Services				
73400	Early Childhood Education	372,813	395,076	405,310	394,766
76100	Regular Capital Outlay			35,370	
79100	Operating Transfers				
79200	Residual Equity Transfers				
80000	Education Debt Service	523,559	483,003	503,687	482,546
91300	Education Capital Projects				
	TOTAL EXPENDITURES	14,343,806	14,795,358	15,441,077	20,896,703
	EXCESS REVENUE OVER (UNDER) EXPENDITURES - DOES NOT INCLUDE FUND BALANCES	3,062,841	(122,702)	2,254,541	91,588

School Cafeteria Fund:

Revenues: $1,673,926
Expenditures: $1,645,887
Beginning Fund Balance: $(90,420)
Ending Fund Balance: $(62,360)

School Bond Fund:

Revenues: $24,000
Expenditures:$0
Beginning Fund Balance: $651,954
Ending Fund Balance: $675,954

Federal Fund:
ELL Budget: $12,010
Special Ed IDEA B: $411,121
IDEA Sp ED Pre-K Total Allocation: $23,463
Title I Allocation: $537,170
Title II Allocation: $46,084

SECTION 2: At the end of fiscal year 2027, the governing body estimates major fund balances or deficits as follows:

Fund	Estimated Fund Balance at June 30, 2027	
General Fund	$	5,879,368.23
State Street Aid Fund	$	647.32
Solid Waste Fund	$	16,646.00
Drug Fund	$	60,555.00
School Funds	$	21,577,480.00
Electric Fund	$	33,127,488.00
Water & Sewer Fund	$	22,027,420.00
Gas Fund	$	13,184,421.00

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

Debt Service to be paid out of General Fund

Debt Management			
Legal Services	500	500	500
Bond Principal Paid	81,900	83,700	86,400
Bond Interest Paid	17,798	15,455	15,894
Loan Agreement Principal Paid	90,816	104,172	106,272
Loan Agreement Interest Paid	20,256	6,900	4,800
Capital Outlay Note Fire Principal Paid	71,000	73,000	75,000
Capital Outlay Note Fire Interest Paid	5,605	4,050	3,262
Capital Outlay Note Police Principal Paid	48,200	49,715	45,000
Capital Outlay Note Police Interest Paid	2,036	1,028	5,000
Principal on			
Long Term Debt Retirement			
Total Annual Debt Service Payments	$ 338,111	$ 338,521	$ 342,128

SECTION 4: During the coming fiscal year (2027) the governing body has pending and planned capital projects with proposed funding as follows:

Capital Projects for 2026-2027

Pending Capital Projects	Total Expense	Financed by Grants/Revenues/Reserves	Finance by Debt	
General Fund				
Community Center			TBD	
Equipment Public Safety	$390,085.00	$102,885.00		$120,000.00
Public Building Improvemer	$60,000.00	$60,000.00		
Equipment Other than Publi	$29,000.00	$29,000.00		
Christmas Lighting	$10,000.00	$10,000.00		
Biggs Home Project	$110,000.00	$110,000.00		
Computers & Technology	$15,000.00	$15,000.00		
Education Technology	$25,000.00	$25,000.00		
Education Capital Projects	$40,000.00	$40,000.00		
Recreation projects	$656,000.00	$656,000.00		
State Street Aid				
Sidewalk improvements	$480,000.00	$480,000.00		
Street Paving	$125,000.00	$125,000.00		
Street Equipment	$110,000.00	$110,000.00		
	$2,050,085.00	**$1,762,885.00**		

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 T.C.A. Section 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 Section 6-56-205 of the *Tennessee Code Annotated.*

SECTION 6: Money may be transferred from one appropriation to another in the same fund in an amount of up to $10,000 by the Mayor, subject to such limitations and procedures as it may describe as allowed by Section 6-56-209 of the *Tennessee Code Annotated*. Any resulting transfers shall be reported to the governing body at its next regular meeting and entered into the minutes.

SECTION 7: A detailed financial plan will be attached to this budget and become part of this budget ordinance.

SECTION 8: If for any reason a budget ordinance is not adopted prior to the beginning of the next fiscal year, the appropriations in this budget ordinance shall become the appropriations for the next fiscal year until July 31st in accordance with Section 6-56-210, *Tennessee Code Annotated* provided sufficient revenues are being collected to support the continuing appropriations with no more being spent for operations than in July of the previous fiscal year. Approval of the Director of the Division of Local Finance in the Comptroller of the Treasury for a continuation budget will be requested if any indebtedness is outstanding.

SECTION 9: There is hereby levied a property tax of the certified tax rate of $0.9346 per $100 of assessed value on all real and personal property for all parcels located in McMinn County and a tax of $0.9346 of assessed value on all real and personal property for all parcels located in Monroe County.

SECTION 10: All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

SECTION 11: This annual operating and capital budget ordinance and supporting documents shall be submitted to the Comptroller of the Treasury or Comptroller's Designee for approval if the City has debt issued pursuant to Title 9, Chapter 21 of the Tennessee Code Annotated within fifteen (15) days of its adoption. If the Comptroller of the Treasury or Comptroller's Designee determines that the budget does not comply with the Statutes, the Governing Body shall adjust its estimates or make additional tax levies sufficient to comply with the Statutes or as directed by the Comptroller of the Treasury or Comptroller's designee.

SECTION 12: All ordinances or parts of ordinances in conflict with any provision of this ordinance are hereby repealed.

SECTION 13: This ordinance shall take effect immediately after passage as provided by the Sweetwater Municipal Code, the public welfare requiring it.

PASSED ON 1^{ST} READING: May 4, 2026

PUBLIC NOTICE: May 12, 2026

PUBLIC HEARING: June 1, 2026

PASSED ON 2^{ND} AND FINAL READING: June 1, 2026

AUTHENTICATED:

MAYOR: ______________________

ATTEST: ______________________
RECORDER

Seal

CITY OF SWEETWATER
INCORPORATED DECEMBER 8, 1875
TENNESSEE

			CITY OF SWEETWATER, TENNESSEE			
			BUDGET WORKSHEET FYE 6/30/2026			
						PROPOSED
	PUB	**ORD**	**GENERAL FUND**	**Actual**	**Estimated**	**BUDGET**
ACCT #	**LSFO**		**DESCRIPTION**	**6-30-2025**	**6/30/2026**	**6/30/2027**
110-31110	L	L	Property Taxes - Current	2,176,644	2,131,000	2,200,000
110-31211	L	L	Property Taxes -Delinquent	57,058	50,000	50,000
110-31212	L	L	Property Taxes- Delinquent filed with C&M	60,069	20,000	20,000
110-31300	L	L	Property Taxes - Penalties	42,222	18,000	20,000
110-31511	L	I	Electric - In Lieu of Taxes	575,000	592,616	600,000
110-31514	L	I	Gas- In Lieu of Taxes	95,000	96,000	86,000
110-31600	L	L	Local Sales Tax	3,978,976	4,100,000	4,150,000
110-31710	L	L	Local Wholesale Beer Tax	276,014	280,000	280,000
110-31720	L	L	Local Wholesale Liquor Tax	91,228	80,000	80,000
110-31810	L	L	Business Tax Minimum	268,699	250,000	270,000
110-31860	L	L	Online Gambling Taxes	14,170	12,000	15,000
110-31910	L	L	Charter Franchise Fees	67,423	86,000	67,000
110-31911	L	L	Cable TV Franchise Fees	285	500	500
110-31920	L	T	Transfer from Tourism	35,000	35,000	50,000
110-31930	L	L	Special Assessments	6,100	7,700	8,000
110-31980	L	L	Mixed Drink Tax	45,064	25,000	25,000
110-32210	L	L	Beer fees	3,967	5,000	5,000
110-32220	L	L	Liquor fees	0	1,100	100
110-32300	L	L	Peddler's permits	20	100	100
110-32410	L	L	Animal fees	75	1,800	1,800
110-32600	O	P	Building Permits	29,085	45,000	45,000
110-33110	S	I	Main Street grants	103,265	1,500	25,000
110-33120	S	I	LPRF Grant	32,750	288,500	323,000
110-33132	F	I	FEMA Grant	39,571	0	0
110-33190	F	I	CDBG Grant for Community Center		259,200	
110-33191	F	I	Connected Communities Grant for Community Ctr		200,000	0
110-33310	F	I	Housing Authority In Lieu of Tax	48,273	52,110	52,110
110-33320	F	I	TVA In Lieu of Tax	93,406	100,000	95,000
110-33400	S	I	State Fire Grant	0	8,900	102,885
110-33403	S	I	Police Formula Grant	39,000	0	0
110-33410	S	I	State Salary Supplement Police & Fire	50,800	32,800	34,400
110-33420	S	I	GHSO Grant from State	33,283	20,000	8,000
110-33430	S	I	Police Bullet Proof Vest grant	632	500	500
110-33440	S	I	Cybersecurity Grants	25,245	58,700	10,000
110-33490	S	I	Urban Forestry Grant	1,927	500	500
110-33491	S	I	Tourism Enhancement Grant (Biggs Home)			98,000

110-33492	S	I	TDOT Railroad Grant Improvements	0	0	0
110-33510	S	I	State Sales Tax	796,499	825,000	825,000
110-33520	S	I	State Income Tax (Hall)	0	0	0
110-33540	S	I	State Beer Tax	2,656	3,000	3,000
110-33553	S	I	State Gas and Motor Fuel Tax	11,522	11,500	11,500
110-33593	S	I	Corporate Excise Tax	0	0	0
110-33700	O	O	TML Safety Grant & Property Grant	2,421	3,000	3,000
110-33710	O	I	County Contributions to Tourism	10,000	10,000	10,000
110-33800	S	I	Telecom Taxes	4,040	4,000	4,000
110-34111	O	C	Duplication services	944	1,000	1,000
110-34121	O	C	Clerk Fees - Business Taxes	27,574	30,000	30,000
110-34134	O	C	Police Services to School Security Grant	300,000	300,000	375,000
110-34135	L	I	Police Services to School by BOE			76,000
110-34139	O	I	From SUB for Paving	0	0	0
110-34200	O	C	Public Safety Charges for Service (Police Security)	73,770	70,000	70,000
110-34310	O	C	General Street Charges	1,436	1,500	1,500
110-34330	O	C	Scrap Income	1,293	1,600	1,600
110-34451	O	O	BOE- Gas Reimbursement	8,809	12,000	11,000
110-34722	O	C	Pool Fees	9,953	10,000	30,000
110-34723	O	C	Swimming lessons	1,000	1,000	2,400
110-34725	O	C	Concessions at Pool	1,737	2,000	8,800
110-34741	O	C	League fees	375	500	500
110-34791	O	O	Biggs Home Grant	0	20,000	0
110-34792	S	I	Police Violent Crime Grants	205,384	0	0
110-34794	O	C	Tree Sale		100	300
110-35110	O	F	City Court Fines and Costs	25,456	30,000	25,000
110-35150	O	F	Diversion filing	1,775	500	500
110-35200	O	F	Forfeits	0	0	0
110-35300	O	F	Penalties	20	20	20
110-36110	O	O	Interest Income on checking	17,413	7,500	7,500
110-36120	O	O	Interest Income on CD & LGIP	262,829	200,000	200,000
110-36213	O	C	Med-Trans Rent	13,800	13,800	13,800
110-36350	O	O	Insurance Proceeds (Recoveries)	2,800	14,000	3,000
110-36351	O	O	Restitution for Vandalism	0	500	500
110-36500	O	C	Proceeds from asset sales	1,300	2,000	2,000
110-36710	O	O	Contributions	23,680	1,000	1,000
110-36900	O	O	Other Financing Sources		60,800	
110-36964	O	T	Operating Transfers from Covid fund	147,425	0	0
110-36965	O	T	Transfer from Cigna Rebate fund	16,000	63,000	39,170
110-36990	O	O	Miscellaneous	8,030	7,000	8,000
			DO NOT USE			
			TOTAL GENERAL FUND REVENUE	**9,464,699**	**10,565,846**	**10,487,985**

				Actual	Estimated	PROPOSED
110-41200			**JUDICIAL**	**6/30/2025**	**6/30/2026**	**6/30/2027**
111			Salaries	2,400	2400	2400
134			Christmas Bonus	250	250	250
141			Payroll Taxes	203	200	200
143			Retirement	120	120	120
			DO NOT USE			
			TOTAL JUDICIAL	**2,973**	2,973	2,970
110-41210			**LEGAL**	**Actual**	**Estimated**	**PROPOSED**
				6/30/2025	**6/30/2026**	**6/30/2027**
111			City Attorney Salary	35,916	37,353	38,847
134			End of Year Bonus	250	250	250
141			Payroll Taxes	2,748	2,877	2,991
143			Retirement	1,796	1,579	1,642
147			Unemployment	33	70	70
230			Fees & Dues	236	1,000	1,000
252			Legal Services & Background checks	1,416	750	750
255			Software Lexis	1,310	1,325	1,325
280			Travel & Training	2,057	1,500	1,500
			DO NOT USE			
			TOTAL LEGAL	45,762	46,704	48,375
				Actual	**Estimated**	**PROPOSED**
110-41300			**EXECUTIVE**	**6-30-2025**	**6/30/2026**	**6/30/2027**
111			Mayor, Commissioners Salary	30,000	30,000	30,000
134			End of Year Bonus	1,750	1,750	1,750
141			OASI	2,429	2,400	2,400
143			Retirement	1,260	1,334	1,334
172			Election	11,346		11,500
230			Publicity	9,189	9,000	9,000
245			Telephone	521	600	600
259			Professional Services (MTAS Codification)	2,900	7,300	7,300
280			Travel & Training & Meals	227	1,000	2,500
299			Mayor's Operating Supplies	4,529	5,000	5,000
331			Gas	0	500	500
731			Commissioner's Operating Supplies	10,023	10,000	10,000
			DO NOT USE			
			TOTAL EXECUTIVE	**74,174**	**68,884**	**81,884**

				Actual	Estimated	PROPOSED
				6-30-2025	6/30/2026	6/30/2027
110-41510						
			CITY ADMINISTRATOR AND FINANCE			
111			Salaries - Regular	223,761	242,492	311,992
112			Overtime	638	4,500	2,500
124			Intern/Part-time	2,823	3,000	1,000
132			Merit Pay Program	3,600	3,554	2,162
134			End of Year Bonus	1,600	1,600	2,000
141			OASI	16,522	19,519	24,454
142			Health Insurance	30,713	31,017	42,597
143			Retirement	11,400	10,523	13,209
145			Life Insurance	169	308	180
147			Unemployment	72	220	84
148			Disability	472	570	844
152			Dental	944	1,200	1,298
153			Vision	183	261	244
245			Telephone	4,425	5,000	5,000
253			Accounting and Auditing	34,700	37,000	39,100
256			Reappraisal Cost Share	8,761	8,800	8,800
280			Travel, Training, Certifications & Meals	11,685	7,500	6,000
310			Office Supplies	7,173	5,000	5,000
326			Clothing & Uniforms	0	1,500	1,500
329			Operating Supplies	133	3,500	500
520			Surety Bonds	534	3,500	3,500
945			Office Machines	0	500	500
			DO NOT USE			
			TOTAL FINANCE AND ADMINISTRATION	**360,308**	**391,064**	**472,463**

				Actual	Estimated	PROPOSED
110-41530			**TECHNOLOGY**	**6-30-2025**	**6/30/2026**	**6/30/2027**
111			Salary	47,840	51,314	53,366
134			End of Year Bonus	500	500	500
141			OASI	3,675	3,964	4,121
142			Health Insurance	10,156	10,461	10,775
143			Retirement	2,392	2,155	2,241
145			Life Insurance	53	60	45
147			Unemployment	21	70	21
148			Disability Insurance	156	190	211
152			Dental Insurance	312	300	325
153			Vision Insurance	61	61	63
245			Telephone	522	550	550
255			Data Processing	58,695	62,000	62,000
256			Computer Tax Notices	3,742	4,250	4,250
280			Cybersecurity & Training	220	2,000	2,000
329			Operating Supplies	45	750	750
793			Grants	0	8,000	0
923			Training	190	750	750
939			Phase 3 Computer Networking	25,000	15,000	15,000
940			Cybersecurity Grants & Generator	3,898	50,000	0
			DO NOT USE			
			TOTAL DATA PROCESSING	**157,478**	**212,374**	**156,968**
				Actual	**Estimated**	**PROPOSED**
110-41620			**ADMINISTRATIVE HEARINGS**	**6-30-2025**	**6/30/2026**	**6/30/2027**
171			Hearing Officer Fee	0	500	500
252			Legal Services	0	500	500
280			Training	0	500	500
329			Operating Supplies	160	500	500
			DO NOT USE			
			TOTAL ADMINISTRATIVE HEARINGS	**160**	**2,000**	**2,000**
				Actual	**Estimated**	**PROPOSED**
110-41810			**BUILDINGS**	**6-30-2025**	**6/30/2026**	**6/30/2027**
121			Building Maintenance, Wages	47,490	47,000	53,466
124			Janitorial Wages Part Time	10,344	10,758	11,188
134			End of Year Bonus	750	750	750
141			OASI	4,327	4,476	5,003
142			Health Insurance	10,122	10,426	10,738
143			Retirement	1,300	1,995	2,246
145			Life Insurance	55	60	60
147			Unemployment Insurance	43	125	50
148			Disability Insurance	154	190	211
152			Dental Insurance	311	320	325
153			Vision Insurance	61	65	63
241			Utilities, SPD & Parks Office	24,480	23,000	25,000
242			Utilities, City Hall	11,112	11,000	11,500
243			Utilities, Community Center & A Street buildings	14,412	11,000	15,000
244			Utilities, Building Maintenance at Garage	106	2,000	2,000
245			Internet, Phone IT Building 208 Monroe & A Street	436	4,000	4,000
260			Building Maintenance	46,809	42,000	45,000
320			Janitorial Supplies	4,560	5,000	5,000
326			Uniforms, Building Maintenance	337	400	400
793			Community Center Grants (CCF & CDBG)		520,000	
937			Building Projects	10,143	40,000	30,000
940			Community Center plans	188,500	5,000	
			DO NOT USE			
			TOTAL BUILDINGS	**375,852**	**739,564**	**222,000**

				Actual	Estimated	PROPOSED
110-41920			**TOURISM & LIQUOR**	**6-30-2025**	**6/30/2026**	**6/30/2027**
111			Salaries - Regular	59114	62608	67059
112			Overtime	225	1100	1000
124			Visitor Center Wages	22,441	23,339	24,272
134			End of Year Bonus	1,250	1,250	1,250
141			OASI	6,156	6,755	7,159
142			Health Insurance	9,909	10,206	10,512
143			Retirement	2,967	2,676	2,816
145			Life Insurance	54	60	45
147			Unemployment	83	270	100
148			Disability	136	190	211
152			Dental	305	303	325
153			Vision	59	61	63
230			Publicity, Marketing	850	2,000	2,000
239			Programming Publicity	0	1,000	1,000
242			Depot Utilities	5,215	5,500	5,500
245			Depot & Traincar WIFI	8,530	12,500	12,500
280			Tourism Training & Travel & Meals	897	3,000	3,000
329			Operating Supplies	1,984	2,000	2,000
937			150th Celebration Planning Committee	75,643	50,000	0
			DO NOT USE			
			TOTAL TOURISM	**195,818**	**184,817**	**140,813**

				Actual	Estimated	PROPOSED
110-41990			GENERAL GOVERNMENT	6-30-2025	6/30/2026	6/30/2027
132			Employee awards, recognitions, retirements		2,000	2,000
146			Worker's Compensation	129,636	130,000	130,000
149			FSA Fees	5,177	0	0
235			TN Municipal League membership	3,312	3,350	3,350
241			Traincar Utilities	963	1,250	1,250
245			Fiber Internet	6,272	6,500	6,500
251			Employee Physicals	0	1,000	1,000
256			Emergency system for texts	4,995	8,000	7,000
280			Department Head Meetings, trainings, meals		1,500	1,500
299			Miscellaneous	1,170	2,000	2,000
329			Flags	315	1,000	1,000
511			Property Insurance, PE Partners	45,263	47,000	47,000
513			Liability Insurance, PE Partners	124,669	142,000	142,000
533			Christmas Decorations	16,065	10,000	10,000
534			July 4th Celebration	0	5,000	0
535			Downtown Improvement Projects	5,475	60,000	15,000
536			Copy Machines Leases all departments	15,720	14,000	15,000
700			Main Street Marketplace	11,656	25,000	25,020
701			North Monroe Volunteer Fire	0	1,000	1,000
702			Sweetwater Watershed	0	2,000	5,000
703			Christianburg Volunteer Fire	0	1,000	1,000
704			Isaiah House	1,000	1,000	1,000
721			Reverend Clinton Riddle Scholarship Award	500	500	500
722			Sweetwater Area Ministries	0	1,000	1,000
724			American Legion	1,000	1,000	1,000
734			Monroe County United Way	1,000	1,000	1,000
735			Charlotte Starnes & Tyler Blankenship Scholarship Award	500	1,500	1,500
736			SVCA	12,000	15,000	15,000
737			Monroe County Friends of Animals	4,000	4,000	6,000
740			Loss/ Claim	6,673	8,000	1,500
765			Appropriation to Sweetwater Public Library	217,660	231,161	260,046
766			Sweetwater Library Postage	200	200	200
771			Matching funds for grants	0	0	5,000
790			Boys & Girls Club	5,000	5,000	5,000
791			Monroe Senior Citizens	1,000	1,000	1,000
792			Non-profit cemetary upkeep- Westview & Willing Worker	5,000	5,800	7,800
793			ETAC	0	250	250
794			Imagination Library	2,000	2,000	2,000
798			Festival expenses	0	1,000	1,000
799			Christmas Parade Sponsorship/Kiwanis Club	3,000	3,000	3,000
937			Special Projects & Biggs Home	32,255	50,000	110,000
			DO NOT USE			
			TOTAL GENERAL GOVERNMENT	663,476	796,011	840,416

				Actual	Estimated	PROPOSED
110-42100			**POLICE DEPARTMENT**	**6-30-2025**	**6/30/2026**	**6/30/2027**
111			Salaries - Regular	1,216,464	1,337,315	1,390,808
112			Salaries - Overtime	93,948	109,000	109,000
119			State Supplement- Inservice	36,800	20,000	21,000
124			Auxiliary Police, Wages	2,104	7,500	7,500
128			Full Time Police for SRO	225,949	234,987	365,509
132			Merit Pay Program	14,748	15,742	8,782
134			End of Year Bonus	13,167	14,000	14,500
141			OASI	120,905	132,999	146,658
142			Health Insurance	236,801	243,905	251,222
143			Retirement	71,146	71,276	86,021
145			Life Insurance	1,306	1,350	1,215
147			Unemployment Insurance	627	600	567
148			Disability Insurance	3,691	4,900	5,697
152			Dental Insurance	7,446	7,800	8,775
153			Vision Insurance	1,433	1,600	1,701
239			Publications & Fees	0	500	500
245			Telephone, Cable, Internet, Cellular, mobile terminals	23,483	32,000	32,000
251			Medical Services	517	1,000	1,000
254			Lab Expense	0	500	500
255			Computer Maintenance	10,214	23,000	25,000
259			Professional Services			
261			Repairs and Maintenance - Vehicles	18,375	23,000	20,000
280			Travel & Training & Meals	12,545	13,000	13,000
292			Coffee supplies	500	500	500
310			Office Supplies	2,298	3,000	3,000
326			Clothing, Uniforms, & BP Vests	11,359	12,000	12,000
327			Firearm supplies	1,570	5,000	5,000
329			Operating Supplies	9,717	8,500	8,500
331			Gas, Oil and Diesel	46,134	38,000	45,000
520			Surety Bonds	0	400	400
569			Fee to TBI	0	100	100
742			Special Investigative Funds	14,957	500	500
939			GHSO Equipment Grant	27,902	20,000	8,000
940			SRO Grant Expenses	19,679	5,000	44,200
942			vcif Equipment Grant	63,363	4,300	0
944			Vehicles Capital purchase	130,617	0	0
949			Equipment	77,888	130,000	92,000
			DO NOT USE			
			TOTAL POLICE	**2,517,653**	**2,523,274**	**2,730,155**

				Actual	Estimated	PROPOSED
110-42151			**COMMUNICATIONS**	**6-30-2025**	**6/30/2026**	**6/30/2027**
241			911 Equipment Bldg Utilties	777	750	750
290			911 Contract	82,700	82,948	82,948
645			EOC Center expenses	0	2,400	500
939			Communication Equipment	3,676	3,000	2,500
			DO NOT USE			
			TOTAL COMMUNICATIONS	**87,153**	**89,098**	**86,698**
				Actual	**Estimated**	**PROPOSED**
110-42200			**FIRE DEPARTMENT**	**6-30-2025**	**6/30/2026**	**6/30/2027**
111			Salaries - Regular	854,630	892,000	927,680
112			Salaries - Overtime	42,761	60,000	30,000
119			State Supplement, Inservice	15,600	12,800	13,400
121			Wages			
132			Merit Pay Program	1,200	9,601	4,638
134			End of Year Bonus	7,583	8,000	8,500
141			OASI	69,959	75,154	75,293
142			Health Insurance	148,315	152,764	157,347
143			Retirement	38,728	40,925	44,785
145			Life Insurance	778	920	720
147			Unemployment Insurance	426	1,200	500
148			Disability Insurance	2,215	3,000	3,376
152			Dental Insurance	4,469	5,151	5,200
153			Vision Insurance	805	1,030	1,008
162			Volunteer & PT Firemen	12,297	15,000	15,000
241			Utilities	18,305	16,500	18,000
245			Telephone, Cable, Internet, Cellular	12,117	8,500	12,000
246			Fire Hydrant Rental	27,504	28,000	28,000
251			Medical Services	960	10,000	10,000
260			Firehall Maintenance	18,958	23,000	41,000
261			Repairs and Maintenance - Vehicles	21,305	40,000	30,000
262			Equipment Repair	7,027	6,000	6,000
280			Travel & Training & Meals	11,983	15,000	15,000
326			Clothing and Uniforms	14,022	15,000	15,000
329			Other Operating Supplies	7,581	15,000	12,000
331			Gas, Oil and Diesel	12,109	12,000	13,500
939			School programming equipment/Tango Software	192	8,000	8,000
940			Equipment	76,293	32,000	117,885
			DO NOT USE			
			DO NOT USE			
			TOTAL FIRE DEPARTMENT	**1,428,122**	**1,506,545**	**1,613,833**

				Actual	Estimated	PROPOSED
110-42410			SAFETY DEPARTMENT	6-30-2025	6/30/2026	6/30/2027
251			Random Drug Testing	95	500	500
280			Safety Training	517	500	500
340			Safety Supplies	632	2,500	500
344			TML Safety Grant & Property Grant	4,371	6,000	6,000
937			ADA Improvements	0	5,000	0
			DO NOT USE			
			TOTAL SAFETY DEPARTMENT	5,615	14,500	7,500
				Actual	Estimated	PROPOSED
110-42420			PLANNING & DEVELOPMENT	6-30-2025	6/30/2026	6/30/2027
111			Wages	174,214	182,183	186,154
124			Part-time Interns	531	2,000	1,000
132			Merit Pay Program	2,149	2,313	1,163
134			End of Year Bonus	1,500	1,500	1,500
141			OASI	13,262	14,382	14,521
142			Health Insurance	30,584	31,502	32,447
143			Retirement	8,845	7,896	7,972
145			Life Insurance	168	180	135
147			Unemployment	63	310	63
148			Disability	454	600	633
152			DENTAL	966	915	975
153			Vision	187	300	189
239			Software and Safety Training	1,100	3,000	1,500
245			CEO Telephone	983	2,000	1,500
254			Professional & Engineering Fees	12,903	5,000	5,000
256			Inspection fees on contract	550	7,500	3,500
259			ETDD Fee & Planning contract	12,952	13,000	13,000
261			Car Repair	896	500	1,000
280			Travel Training & Meals	1,342	3,500	2,000
298			Assessments for Mowing & Demolition	5,586	15,000	15,000
310			Membership IBC and Supplies	1,993	3,000	3,000
319			Historic Zoning Commission	92	1,000	1,000
326			Uniforms	535	750	750
329			Planning Commission	188	750	750
331			Gas	3,530	2,500	2,500
941			Vehicle/Equipment	0	2,000	2,000
			DO NOT USE			
		TOTAL PLANNING & DEVELOPMENT DEPARTMENT		275,573	303,580	299,251

				Actual	Estimated	PROPOSED
110-43100			**HIGHWAYS & STREETS**	**6-30-2025**	**6/30/2026**	**6/30/2027**
111			Salaries - Regular	751,299	761,699	792,167
112			Salaries - Overtime	6,894	15,000	15,000
124			Part-time/Intern	6,962	12,500	16,500
132			Merit Pay Program	4,500	8,166	4,228
134			End of Year Bonus	7,938	8,000	8,000
141			OASI	57,479	61,610	63,946
142			Health Insurance	144,170	156,000	160,680
143			Retirement	35,443	32,964	34,079
145			Life Insurance	780	900	675
147			Unemployment Insurance	403	1,200	500
148			Disability Insurance	2,194	2,850	3,165
152			Dental Insurance	4,427	4,600	4,875
153			Vision Insurance	856	900	945
230			Publicity , Memberships	0	500	500
241			Utilities	8,257	9,000	9,000
245			Telephone, Cable, Internet, Cellular	12,420	11,000	12,000
251			Medical/Physicals	3,369	500	1,000
260			Building Maintenance	16,010	30,000	30,000
261			Vehicle Maintenance	4,886	8,000	8,000
262			Equipment Maintenance	6,146	15,000	15,000
280			Travel , Training & Meals & CDL	7,159	5,500	5,500
295			Landfill Fees *	47,690	45,000	
326			Uniforms	10,555	10,200	10,200
329			Operating Supplies	15,832	11,500	9,500
331			Gas	44,655	40,000	45,000
341			Tools	1,893	1,000	1,000
410			Sidewalks	0	25,000	0
450			Stone	0	0	0
922			Landscaping	14,101	0	0
931			Contract Paving	63,306	25,000	0
939			Equipment Capital Purchases	0	0	0
			DO NOT USE			
			TOTAL HIGHWAYS & STREETS	**1,279,624**	**1,303,590**	**1,251,460**
				Actual	**Estimated**	**PROPOSED**
110-43160			**STREET LIGHTING**	**6-30-2025**	**6/30/2026**	**6/30/2027**
241			Street Lighting, Traffic Signals, High Mast	192,522	190,000	195,000
259			Traffic Signal Maintenance		15,000	5,000
280			Traffic Signal Training		7,500	7,500
			DO NOT USE			
			TOTAL STREET LIGHTING	**192,522**	**212,500**	**207,500**
				Actual	**Estimated**	**PROPOSED**
110-44143			**ANIMAL CONTROL**	**6-30-2025**	**6/30/2026**	**6/30/2027**
241			Shelter Utilities	4,516	4,500	4,500
329			Operating Supplies	1,825	2,500	3,000
937			Security Cameras	6,000	0	0
			DO NOT USE			
			TOTAL ANIMAL CONTROL	**12,341**	**7,000**	**7,500**

				Actual	Estimated	PROPOSED
110-44400			**RECREATION & PARKS**	**6-30-2025**	**6/30/2026**	**6/30/2027**
111			Wages	365,167	438,296	456,867
112			Overtime	18	4,500	4,500
114			Summer Staff	17,735	17,000	30,000
124			Part-Time/ Interns	0	2,000	15,000
132			Merit Pay Program	0	4,383	2,284
134			End of Year Bonus	3,000	3,500	3,750
141			OASI	28,521	35,930	39,199
142			Health Insurance	71,097	82,713	85,195
143			Retirement	18,109	18,781	19,377
145			Life Insurance	388	500	360
147			Unemployment	190	1,000	350
148			Disability	1,084	1,520	1,680
152			Dental	2,210	2,424	2,600
153			Vision	427	483	504
230			Publicity	0	500	500
235			License Fees	0	1,000	1,000
241			Utilities	56,080	58,000	58,000
245			Telephone & Internet	7,967	7,500	7,500
251			Medical / First Aid supplies	398	1,500	1,500
254			Planning	0	500	500
256			Swimming lessons	0	800	800
261			Truck Maint.	2,172	4,000	4,000
262			Equipment Maintenance	1,675	10,000	5,000
265			Park Maintenance- Grounds & Dog Park			1,000
280			Travel, Training & Meals	140	2,600	2,000
299			Miscellaneous	994	2,500	1,000
320			Repair Supplies- Pool	888	0	1,000
322			Chemicals	941	500	3,000
326			Uniforms	2,036	3,200	3,200
329			Operating Supplies	3,781	4,000	4,000
330-10			Baseball	1,038	5,000	10,000
330-11			Football	4,600	5,000	8,000
330-12			Soccer	1,109	21,000	8,000
330-13			Softball	2,055	5,000	8,000
330-14			Playground	2,553	500	500
330-15			Splash Pad/Fitness Court Maintenance	1,936	2,500	2,500
331			Gas	9,520	9,500	10,000
341			Tools	2,374	1,000	500
342			Signage	238	600	600
350			Concessions at Pool	437	1,500	3,500
430			Homecoming Bridge	11,266		
740			Vandalism cost	997	1,000	1,000
922			Landscaping	74	9,000	10,000
937			Improvements & LPRF Grant	71,519	646,000	646,000
939			Equipment	0	16,000	29,000
			DO NOT USE			
			TOTAL RECREATION	**694,734**	**1,433,230**	**1,493,266**

				Actual	Estimated	PROPOSED
110-44520			**MUSEUM**	**6-30-2025**	**6/30/2026**	**6/30/2027**
124			Part Time Wages			1,500
241			Utilities	1,521	3,000	3,000
260			Bldg Maintenance	0	250	250
329			Operating Supplies	25	250	250
			DO NOT USE			
			TOTAL MUSEUM	**1,546**	**3,500**	**5,000**
				Actual	**Estimated**	**PROPOSED**
110-44790			**TREE BOARD**	**6-30-2025**	**6/30/2026**	**6/30/2027**
240			Tree Board Expense	4,735	3,000	3,000
329			Tree Sale & Grant	1,165	1,000	1,000
			DO NOT USE			
			TOTAL TREE BOARD	**5,900**	**4,000**	**4,000**
				Actual	**Estimated**	**PROPOSED**
44900			**EDUCATION**	**6-30-2025**	**6/30/2026**	**6/30/2027**
331			Gas Charges	9,748	12,000	11,000
761			Mixed Drink Tax	22,294	3,000	12,500
769			Education Appropriation	615,000	635,000	1,078,697
770			Grant to Sweetwater High School	5,000	5,000	0
937			Designated to Capital Debt	40,000	40,000	40,000
939			Technology Addition	25,000	25,000	25,000
			DO NOT USE			
			TOTAL EDUCATION	**717,042**	**720,000**	**1,167,197**
				Actual	**Estimated**	**PROPOSED**
47200			**ECONOMIC DEVELOPMENT**	**6-30-2025**	**6/30/2026**	**6/30/2027**
254			Retail Recruitment		50000	50000
280			Board Expense & Training & Meals	2,234	3,000	3,000
329			Supplies & Recruiting Materials	3,281	1,000	1,000
931			Roads, Streets, Lots		136,023	
939			Infrastructure Expansion	0	0	
			DO NOT USE			
			TOTAL ECONOMIC DEVELOPMENT	**5,515**	**190,023**	**54,000**

				Actual	Estimated	PROPOSED
47210			MAIN STREET PROGRAM	6-30-2025	6/30/2026	6/30/2027
114			Salary	41,858	44,572	46,355
124			Wages for Farmers Market			3,500
134			End of Year Bonus	500	500	500
141			OASI	3,012	3,448	3,584
142			Health Insurance	10,039	10,340	10,650
143			Retirement	2,093	1,872	1,947
145			Life Insurance	55	45	45
147			Unemployment	21	21	21
148			Disability Insurance	153	190	211
152			Dental Insurance	321	305	325
153			Vision Insurance	65	61	63
280			Travel & Training & Meals	1,042	3,000	4,000
326			Uniforms	481	500	500
329			Operating Supplies & Jr Board expenses	7,390	5,000	5,000
793			Other Grants	123,083	50,000	25,000
937			Equipment/Improvements	982	500	500
			DO NOT USE			
			TOTAL MAIN STREET PROGRAM	191,095	120,355	102,202
			DEBT SERVICE	Actual	Estimated	PROPOSED
110-49430				6-30-2025	6/30/2026	6/30/2027
252			Legal Services	500	500	500
610			Principal on SRF Loan (Stormwater)	90,816	104,172	106,272
611			Principal on Bond TML-2016	81,900	83,700	86,400
612			Principal on Capital Outlay Note Fire Trucks	71,000	73,000	75,000
613			Principal on Capital Lease for Police Vehicles	48,200	49,715	45,000
614			Principal on Community Center Bond	0	0	0
630			Interest on SRF Loan	20,256	6,900	4,800
631			Interest on TML Bond	17,798	15,455	15,894
632			Interest on Capital Outlay Note Fire Trucks	5,605	4,050	3,262
633			Interest on Capital Lease for Police Vehicles	2,036	1,028	5,000
634			Interest on Community Center Bond	0	0	0
			DO NOT USE			
			TOTAL DEBT SERVICE	338,111	338,521	342,128

			Judicial	2,973	2,973	2,970
			Legal	45,762	46,704	48,375
			Executive	74,174	68,884	81,884
			Finance and Administration	360,308	391,064	472,463
			Data Processing	157,478	212,374	156,968
			Administrative Hearing Proceeding	160	2,000	2,000
			Buildings	375,852	739,564	222,000
			Tourism	195,818	184,817	140,813
			General Government	517,818	796,011	840,416
			Police Department	2,517,653	2,523,274	2,730,155
			Communications	87,153	89,098	86,698
			Fire Department	1,428,122	1,506,545	1,613,833
			Safety	5,615	14,500	7,500
			Planning & Development	275,573	303,580	299,251
			Highways & Streets	1,279,624	1,303,590	1,251,460
			Street Lighting	192,522	212,500	207,500
			Animal Control	12,341	7,000	7,500
			Recreation & Parks	694,734	1,433,230	1,493,266
			Museum	1,546	3,500	5,000
			Tree Board	5,900	4,000	4,000
			Education & Appropriation from General Fund	717,042	720,000	1,167,197
			Economic Development	5,515	190,023	54,000
			Main Street	191,095	120,355	102,202
			Debt Service	338,111	338,521	342,128
			Less transfers out from audit			
			TOTAL EXPENDITURES	**8,790,040**	**11,214,106**	**11,339,578**

						PROPOSED
				Actual	**Estimated**	**Budget**
			DESCRIPTION	**6-30-2025**	**6/30/2026**	**6/30/2027**
			GENERAL FUND SUMMARY			
			TOTAL REVENUE	**9,464,699**	**10,565,846**	**10,487,985**
			TOTAL EXPENDITURES	**8,790,040**	**11,214,106**	**11,339,578**
			EXCESS (DEFICIT) OF REVENUE OVER EXPENSES	**674,659**	**-648,260**	**-851,593**
			BEGINNING FUND BALANCE	**6,897,222**	**7,379,221**	**6,730,961**
			AVAILABLE FUNDS	**16,361,921**	**17,945,067**	**17,218,946**
			ESTIMATED ENDING FUND BALANCE	**7,379,221**	**6,730,961**	**5,879,368**

			CITY OF SWEETWATER, TENNESSEE			
			BUDGET WORKSHEET FYE 6/30/2027			
						PROPOSED
	PUB	**ORD**	**STATE STREET AID**	**Actual**	**Estimated**	**BUDGET**
ACCT #	**LSFO**		**DESCRIPTION**	**6/30/2025**	**6-30-26**	**6-30-27**
121-						
33551	L	L	Gasoline Tax	223,736	230,000	230,000
33430	S	I	STP Revenue/State Grant Revenue	280,660	222,500	447,500
34139	L	I	From SUB for street cuts	20,000	20,000	20,000
36500	L	C	Sale of Equipment on Gov Deals			
			DO NOT USE			
			TOTAL SSA REVENUE	**524,396**	**472,500**	**697,500**
			STATE STREET AID			
121-43120						
254			Professional Services	0		
261			Vehicle Maintenance	1,458	7,500	7,500
262			Equipment Maintenance	32,539	40,000	20,000
268			Paint	2,601	8,000	8,000
322			Chemicals	781	500	500
333			Broom replacements	0	1,000	1,000
341			Tools	2,059	500	500
342			Signs	10,583	16,000	5,000
410			Sidewalk	1,113	15,000	5,000
426			Metal catch basin covers	5,966	500	500
450			Stone	9,912	16,000	10,000
454			Salt	8,133	6,000	6,000
470			Asphalt for repairs	3,535	10,000	25,000
490			Other Materials		47,000	0
931			Contract Paving	113,742	120,000	125,000
937			STP Project Incl Engineering	304,611	0	0
938			TAP Grant Project	38,800	100,000	25,000
939			Multimodal Phase 1 Grant	13,509	150,000	450,000
940			Equipment Capital Purchases	2,000	15,000	110,000
			DO NOT USE			
			TOTAL STATE STREET AID	**551,342**	**553,000**	**799,000**
			TOTAL EXPENDITURES	**551,342**	**553,000**	**799,000**
				Actual	**Estimated**	**Proposed**
			DESCRIPTION	**6-30-25**	**6-30-26**	**6-30-27**
			SSA FUND SUMMARY			
			TOTAL REVENUE	**524,396**	**472,500**	**697,500**
			TOTAL EXPENDITURES	**551,342**	**553,000**	**799,000**
			EXCESS (DEFICIT) OF REVENUE OVER EXPENSES	**(26,946)**	**(80,500)**	**(101,500)**
			BEGINNING FUND BALANCE	**209,593**	**182,647**	**102,147**
			AVAILABLE FUNDS	**733,989**	**655,147**	**799,647**
			ESTIMATED ENDING FUND BALANCE	**182,647**	**102,147**	**647**

CITY OF SWEETWATER, TENNESSEE
BUDGET WORKSHEET FYE 6/30/2027

				PROPOSED
	DRUG FUND	Actual	Estimated	BUDGET
ACCT #	DESCRIPTION	6/30/2025	6-30-26	6-30-27
122- 35140	Drug Fines	7,858	10,000	10000
35200	Drug Forfeitures/Seizures	2,105	1,000	1000
36500	Sale of Materials and Supplies- Gov Deals	-	500	500
	DO NOT USE			
	TOTAL DRUG FUND REVENUE	9,963	11,500	11,500
122-42129	Expenditures:			
121	Wages	0	1,000	1000
245	Telephone	1,530	2,000	2000
254	Lab Expense	0	100	100
259	Professional Services		500	500
261	Vehicle Maintenance		500	500
299	National Night Out & Misc	150	4,000	3000
320	Supplies		1,000	1000
326	Uniforms		700	200
329	Operating Supplies	1,172	900	200
742	Investigative Funds		3,000	3000
939	Improvements	21,342		
	DO NOT USE			
	TOTAL DRUG FUND EXPENDITURES	24,194	13,700	11,500
				PROPOSED
		Actual	Estimated	BUDGET
	DESCRIPTION	6-30-25	6-30-26	6-30-27
	DRUG FUND SUMMARY			
	TOTAL REVENUE	9,963	11,500	11,500
	TOTAL EXPENDITURES	24,194	13,700	11,500
	EXCESS (DEFICIT) OF REVENUE OVER EXPEN	(14,231)	(2,200)	0
	BEGINNING FUND BALANCE	76,986	62,755	60,555
	AVAILABLE FUNDS	86,949	74,255	72,055
	ESTIMATED ENDING FUND BALANCE	62,755	60,555	60,555
	SALARY SUMMARY			
		0	1,000	1,000
	TOTAL SALARIES	0	1,000	1,000
	Total Other Expenditures	24,194	12,700	10,500
	Total expenditures	24,194	13,700	11,500

				PROPOSED
Fund 126	Law Enforcement Agency Fund	Actual	Estimated	BUDGET
	DESCRIPTION	6-30-25	6-30-26	6-30-27
36500	Sale of Materials and Supplies		10000	10000
36110	Interest Earned	717	100	100
	DO NOT USE			
	TOTAL REVENUE	717	10,100	10,100
42100-	Expenditures:			
230	Publicity			
329	Operating Supplies	5,000	5,000	5,000
939	Equipment	25,000	5,000	5,000
	DO NOT USE			
	TOTAL EXPENDITURES	30,000	10,000	10,000

			PROPOSED
	Actual	Estimated	BUDGET
DESCRIPTION	6-30-25	6-30-26	6-30-27
LEA FUND SUMMARY			
TOTAL REVENUE	717	10,100	10,100
TOTAL EXPENDITURES	30,000	10,000	10,000
EXCESS (DEFICIT) OF REVENUE OVER EXPENS	(29,283)	100	100
BEGINNING FUND BALANCE	103,999	74,716	74,816
AVAILABLE FUNDS	104,716	84,816	84,916
ESTIMATED ENDING FUND BALANCE	74,716	74,816	74,916

			CITY OF SWEETWATER, TENNESSEE			
			BUDGET WORKSHEET FYE 6/30/2027			
						PROPOSED
	PUB	ORD		Actual	Estimated	BUDGET
ACCT #	LSFO		DESCRIPTION	6/30/2025	6-30-26	6-30-27
132-34400	L	C	GARBAGE FEE REVENUE	311,870	307,000	390000
			DO NOT USE			
			TOTAL SANITATION REVENUE	311,870	307,000	390,000
132- 43200			Expenditures:			
290			WCI GARBAGE CONTRACT	335,240	310,000	319000
295			Landfill charges & Improvements	3,232	0	53000
329			Refunds		100	100
			DO NOT USE			
			TOTAL SANITATION EXPENDITURES	338,472	310,100	372,100
						PROPOSED
				Actual	Estimated	BUDGET
			DESCRIPTION	6-30-25	6-30-26	6-30-27
			SANITATION FUND SUMMARY			
			TOTAL REVENUE	311,870	307,000	390,000
			TOTAL EXPENDITURES	338,472	310,100	372,100
			EXCESS (DEFICIT) OF REVENUE OVER EXP	(26,602)	(3,100)	17,900
			BEGINNING FUND BALANCE	28,448	1,846	(1,254)
			AVAILABLE FUNDS	340,318	308,846	388,746
			ESTIMATED ENDING FUND BALANCE	1,846	(1,254)	16,646

CITY OF SWEETWATER, TENNESSEE
BUDGET WORKSHEET FYE 6/30/2027

			Sweetwater Public Library Fund 124			**PROPOSED**
	PUB	**ORD**		**Actual**	**Estimated**	**BUDGET**
ACCT #	**LSFO**		**DESCRIPTION**	**6-30-25**	**6-30-26**	**6-30-27**
33710	L	I	Monroe County	56,511	57,625	57,625
33720	L	I	City of Sweetwater	217,660	231,161	260,046
34701	O	C	Restricted Donations	66,000	12,000	12,505
34704	O	O	Grants	1,777	2,000	1,000
34760	O	F	Library Charges	4,680	5,000	5,000
34761	O	F	Damaged/Lost fees	1,411	1,000	1,000
36730	O	O	Donations	2,253	4,315	4,315
36990	O	O	Other - Misc. Income	346	500	500
			DO NOT USE			
			TOTAL	350,638	313,601	341,991
			TOTAL REVENUES	**350,638**	**313,601**	**341,991**
44800-			**Sweetwater Public Library Expenditures**			
132			Salaries & Wages	166,030	169,240	191,405
134			Christmas Bonus	2,000	2,500	2,500
141			Payroll Taxes - Fica/Mcare	12,810	13,138	14,834
142			Health Insurance	31,728	54,478	56,112
143			TCRS Retirement	5,549	6,300	7,470
145			Life Insurance	165	303	225
147			Unemployment	160	300	160
148			Disability Premium	486	420	1,050
152			Dental Premium	937	900	1,560
153			Vision Insurance	181	183	302
241			Utilities	10,254	11,600	11,000
245			Telephone	2,243	3,000	2,250
251			Medical Services/Physical			175
255			Software	507	1,500	1,500
256			Security Monitoring	0	100	0
260			Building Repairs	5,366	6,500	6,000
280			Travel & Training & Meals	3,237	1,000	1,000
319			Summer Reading Program	2,203	2,000	2,000
323			Combined Programs	1,232	1,000	1,000
329			Operating Supplies	9,032	7,000	8,000
397			Collection Development	27,726	28,961	31,741
490			Grant Expenses	3,718	4,000	2,000
942			Other Equipment	0	500	500
			DO NOT USE			
			TOTAL	285,564	314,923	342,784
			TOTAL EXPENDITURES	**285,564**	**314,923**	**342,784**
						PROPOSED
				Actual	**Estimated**	**BUDGET**
			DESCRIPTION	**6-30-25**	**6-30-26**	**6-30-27**
			LIBRARY FUND SUMMARY			
			TOTAL REVENUE	**350,638**	**313,601**	**341,991**
			TOTAL EXPENDITURES	**285,564**	**314,923**	**342,784**
			EXCESS (DEFICIT) OF REVENUE OVER EXI	**65,074**	**(1,322)**	**(793)**
			BEGINNING FUND BALANCE	**54,105**	**119,181**	**117,859**
			AVAILABLE FUNDS	**404,743**	**432,782**	**459,850**
			ESTIMATED ENDING FUND BALANCE	**119,181**	**117,859**	**117,067**

			CITY OF SWEETWATER, TENNESSEE			
			BUDGET WORKSHEET FYE 6/30/2027			
						PROPOSED
	PUB	**ORD**	**TOURISM FUND**	**Actual**	**Estimated**	**BUDGET**
ACCT #	**LSFO**		**DESCRIPTION**	**6/30/2025**	**6-30-26**	**6-30-27**
123-31920	L	L	Occupancy Tax Revenue	107,511	90,000	**120000**
33710	O	O	Mural Grant Revenue/Contributions	10,000		
36710	O	O	Contributions	12000		
			DO NOT USE			
			TOTAL REVENUE	**129,511**	**90,000**	**120,000**
123-41920			**Expenditures:**			
230			Programming Publicity & Subscription	20,708	20000	20000
241			Transfer to GF	35,000	35000	50000
254			Murals	23,800	10000	10000
599			Sports Tourism Assistance		500	500
280			Tourism Training & Travel	4,461	3000	3000
289			Special Events & Projects	36,655	18000	25000
329			Operating Supplies	2,484	3500	3500
			DO NOT USE			
			TOTAL	**123,108**	**90,000**	**112,000**
			TOTAL EXPENDITURES	**123,108**	**90,000**	**112,000**
						PROPOSED
				Actual	**Estimated**	**BUDGET**
			DESCRIPTION	**6-30-25**	**6-30-26**	**6-30-27**
			TOURISM FUND SUMMARY			
			TOTAL REVENUE	**129,511**	**90,000**	**120,000**
			TOTAL EXPENDITURES	**123,108**	**90,000**	**112,000**
			EXCESS (DEFICIT) OF REVENUE OVER EXP	**6,403**	**0**	**8,000**
			BEGINNING FUND BALANCE	**61,724**	**68,127**	**68,127**
			AVAILABLE FUNDS	**191,235**	**158,127**	**188,127**
			ESTIMATED ENDING FUND BALANCE	**68,127**	**68,127**	**76,127**

			CITY OF SWEETWATER, TENNESSEE			
			BUDGET WORKSHEET FYE 6/30/2027			
						PROPOSED
	PUB	**ORD**	**ECONOMIC DEV FUND**	**Actual**	**Estimated**	**BUDGET**
ACCT #	**LSFO**		**DESCRIPTION**	**6-30-25**	**6-30-26**	**6-30-27**
312						
36120	L	O	Interest	76	100	100
	L	I	Contributions	-	-	
			DO NOT USE			
			TOTAL REVENUE	**76**	**100**	**100**
312-47210			**Expenditures:**			
329			Operating Supplies	13	0	
793			Grants & Contributions		0	
939			Capitol Outlay		0	152587
			DO NOT USE			
			TOTAL	**13**	**0**	**152,587**
			TOTAL EXPENDITURES	**13**	**0**	**152,587**
				Actual	**Estimated**	
			DESCRIPTION	**6-30-25**	**6-30-26**	
			ECD FUND SUMMARY			
			TOTAL REVENUE	**76**	**100**	
			TOTAL EXPENDITURES	**13**	**0**	**152,587**
			EXCESS (DEFICIT) OF REVENUE OVER EXP	**63**	**100**	**(152,587)**
			BEGINNING FUND BALANCE	**152,424**	**152,487**	**152,587**
			AVAILABLE FUNDS	**152,500**	**152,587**	**152,587**
			ESTIMATED ENDING FUND BALANCE	**152,487**	**152,587**	**0**

			CITY OF SWEETWATER, TENNESSEE			
			BUDGET WORKSHEET FYE 6/30/2027			
						PROPOSED
	PUB	**ORD**	**COVID FUND**	**Actual**	**Estimated**	**BUDGET**
ACCT #	**LSFO**		**DESCRIPTION**	**6/30/2025**	**6-30-26**	**6-30-27**
311-33200	F	I	Federal Covid Funds	-	0	0
36120	O	O	Interest Earned	6,615	-	0
			DO NOT USE			
			TOTAL REVENUE	**6,615**	**-**	0
311- 41920			**Expenditures:**			
111			Salaries		0	0
259			Administration ETDD		0	0
720			Grants to Non-profits	5,000	0	0
763			Transfer to Other funds	147,425	0	0
912			Capital Projects		0	0
937			Faclities		0	0
939			Communications Equipment		0	0
940			Equipment		0	0
			DO NOT USE		-	
			TOTAL	**152,425**	**0**	0
			TOTAL EXPENDITURES	**152,425**	**0**	0
						PROPOSED
				Actual	**Estimated**	**BUDGET**
			DESCRIPTION	**6-30-25**	**6-30-26**	**6-30-27**
			COVID FUND SUMMARY			
			TOTAL REVENUE	**6,615**	**0**	0
			TOTAL EXPENDITURES	**152,425**	**0**	0
			EXCESS (DEFICIT) OF REVENUE OVER EX	**(145,810)**	**0**	0
			BEGINNING FUND BALANCE	**145,810**	**0**	0
			AVAILABLE FUNDS	**152,425**	**0**	0
			ESTIMATED ENDING FUND BALANCE	**0**	**0**	0

CITY OF SWEETWATER, TENNESSEE			
BUDGET WORKSHEET FYE 6/30/2027			
			PROPOSED
Sweetwater Utilities Board	**ACTUAL**	**ESTIMATED**	**BUDGET**
DESCRIPTION	**6-30-25**	**6/30/2026**	**6-30-27**
TOTAL REVENUE	**30,508,270**	**32,369,000**	**33,304,000**
TOTAL EXPENDITURES	**29,199,551**	**31,842,000**	**32,815,220**
			PROPOSED
	ACTUAL	**ESTIMATED**	**BUDGET**
DESCRIPTION	**6-30-25**	**6-30-26**	**6-30-27**
SUB ELECTRIC FUND SUMMARY			
TOTAL REVENUE	**30,508,270**	**32,369,000**	**33,304,000**
TOTAL EXPENDITURES	**29,199,551**	**31,842,000**	**32,815,220**
EXCESS (DEFICIT) OF REVENUE OVER EXPENSES	**1,308,719**	**527,000**	**488,780**
BEGINNING FUND BALANCE	**30,802,989**	**32,111,708**	**32,638,708**
AVAILABLE FUNDS	**61,311,259**	**64,480,708**	**65,942,708**
ESTIMATED ENDING FUND BALANCE	**32,111,708**	**32,638,708**	**33,127,488**

CITY OF SWEETWATER, TENNESSEE			
BUDGET WORKSHEET FYE 6/30/2027			
			PROPOSED
Sweetwater Utilities Board W&S	**ACTUAL**	**ESTIMATED**	**BUDGET**
DESCRIPTION	**6-30-25**	**6-30-26**	**6-30-27**
TOTAL REVENUE	4,221,564	4,779,500	4,402,500

DO NOT USE			
TOTAL REVENUE	**4,221,564**	**4,779,500**	**4,402,500**
TOTAL EXPENDITURES	**3,343,594**	**3,554,000**	**3,659,445**
			PROPOSED
	ACTUAL	**ESTIMATED**	**BUDGET**
DESCRIPTION	**6/30/2025**	**6-30-26**	**6-30-27**
SUB WATER & SEWER FUND SUMMARY			
TOTAL REVENUE	**4,221,564**	**4,779,500**	**4,402,500**
TOTAL EXPENDITURES	**3,343,594**	**3,554,000**	**3,659,445**
EXCESS (DEFICIT) OF REVENUE OVER EXPENSES	**877,970**	**1,225,500**	**743,055**
BEGINNING FUND BALANCE	**19,180,895**	**20,058,865**	**21,284,365**
AVAILABLE FUNDS	**23,402,459**	**24,838,365**	**25,686,865**
ESTIMATED ENDING FUND BALANCE	**20,058,865**	**21,284,365**	**22,027,420**

CITY OF SWEETWATER, TENNESSEE			
BUDGET WORKSHEET FYE 6/30/2027			
			PROPOSED
Sweetwater Utilities Board - Gas	ACTUAL	ESTIMATED	BUDGET
DESCRIPTION	6-30-25	6-30-26	6-30-27
TOTAL REVENUE	2,774,187	3,037,000	3,177,000

TOTAL EXPENDITURES	2,245,779	3,018,000	3,105,570
			PROPOSED
	ACTUAL	ESTIMATED	BUDGET
DESCRIPTION	6-30-25	6-30-26	6-30-27
SUB GAS FUND SUMMARY			
TOTAL REVENUE	2,774,187	3,037,000	3,177,000
TOTAL EXPENDITURES	2,245,779	3,018,000	3,105,570
EXCESS (DEFICIT) OF REVENUE OVER EXPENSES	528,408	19,000	71,430
BEGINNING FUND BALANCE	12,565,583	13,093,991	13,112,991
AVAILABLE FUNDS	15,339,770	16,130,991	16,289,991
ESTIMATED ENDING FUND BALANCE	13,093,991	13,112,991	13,184,421

SWEETWATER UTILITIES BOARD
BUDGET FOR THE YEAR ENDING JUNE 30, 2027
Electric Fund Detail

	Actual FY2025 from audit	Estimated FY2026	3% Budget FY2027
Operating Revenue			
--			
Electric Revenue	29,283,685	31,216,000	32,152,500
Forfeited Discounts	186,896	193,000	198,800
Rent From Electric Property	756,649	694,000	714,800
Other Electric Revenue	56,506	65,000	66,900
Less Provision for uncollectible accounts	-28,500	-50,000	-50,000
Subtotal	30,255,236	32,118,000	33,083,000
Other Revenue			
--			
Interest Earned	231,520	230,000	200,000
Misc. Service Revenue	21,514	21,000	21,000
Subtotal	253,034	251,000	221,000
TOTAL REVENUE	30,508,270	32,369,000	33,304,000
Expenses			
--			
Purchased Power	22,767,445	24,504,000	25,239,120
Distribution Expense	2,268,894	2,540,000	2,616,200
Customer Accounts Expense	455,336	496,000	510,900
Customer Services Expense	18,905	19,000	19,600
Industrial Development Expense	10,469	29,000	29,900
Administrative Expense	916,789	1,244,000	1,281,300
Interest & Debt Expense	360,654	349,000	405,000
Depreciation	1,686,898	1,906,000	1,963,200
Taxes & Tax Equivalent	714,161	755,000	750,000
TOTAL EXPENSES	29,199,551	31,842,000	32,815,220
REVENUE OVER EXPENSES	1,308,719	527,000	488,780
NET ASSETS	42,686,286	43,300,000	44,800,000
CASH & TEMP. INVESTMENTS	3,903,181	3,500,000	3,900,000
PRINCIPAL PAYMENT ON			
2004 BOND	96,000	0	0
AMIN BLDG LOAN FROM GAS	34,900	41,826	44,500
2022 BOND	155,000	160,000	170,000
AMI LOAN FROM GAS	0	0	69,000
ELECTRIC CUSTOMERS	9,901	10,025	10,100

SWEETWATER UTILITIES BOARD
BUDGET FOR THE YEAR ENDING JUNE 30, 2027
Water & Sewer Fund Detail

	Actual FY2025 from audit	Estimated FY2026	3% Budget FY2027
Operating Revenue			
--			
Water Sales	2,528,088	2,500,000	2,575,000
Sewer Sales	1,336,900	1,300,000	1,339,000
Subtotal	3,864,988	3,800,000	3,914,000
Other Revenue			
--			
Interest Earned	151,809	140,000	100,000
Fire Hydrant Fees	27,504	27,500	27,500
Tap Fees	50,025	55,000	55,000
Misc. Service Revenue	24,134	7,000	6,000
Contributed Capital/Grant Revenue	103,104	750,000	300,000
Subtotal	356,576	979,500	488,500
TOTAL REVENUE	4,221,564	4,779,500	4,402,500
Expenses			
--			
Purchased Water	218,025	244,000	250,125
Pumping and Treatment	1,179,392	1,185,000	1,220,520
Transmission and Distribution	477,098	538,000	554,170
Customer Accounts Expense	222,716	227,000	233,820
Administrative Expense	349,212	479,000	493,350
Interest Expense	99,663	88,000	90,680
Depreciation	727,802	730,000	751,890
Taxes & Tax Equivalent	69,686	63,000	64,890
TOTAL EXPENSES	3,343,594	3,554,000	3,659,445
REVENUE OVER EXPENSES	877,970	1,225,500	743,055
NET ASSETS	18,156,346	19,270,000	20,270,000
CASH & TEMP. INVESTMENTS	7,025,204	6,770,000	6,470,000
PRINCIPAL PAYMENT ON			
SRF03-170 & SRF04-177	110,545	110,545	113,160
2010 SEWER BOND	376,000	376,000	390,000
WATER PLANT REHAB DG 14-148	90,156	90,156	91,056
USDA LOAN	23,633	23,633	24,261
WATER CUSTOMERS	5,006	5,010	5,050
SEWER CUSTOMERS	2,440	2,445	2,450

SWEETWATER UTILITIES BOARD
BUDGET FOR THE YEAR ENDING JUNE 30, 2027
Gas Fund Detail

	Actual FY2025 from audit	Estimated FY2026	3% Budget FY2027
Operating Revenue			
--			
Gas Sales	2,520,100	2,800,000	2,884,000
Misc. Service Revenue	2,217	18,000	3,000
Subtotal	2,522,317	2,818,000	2,887,000
Other Revenue			
--			
Interest Earned	238,228	219,000	290,000
Purchase Gas Refund	13,642		
Subtotal	251,870	219,000	290,000
TOTAL REVENUE	2,774,187	3,037,000	3,177,000
Expenses			
--			
Purchased Gas	1,342,322	2,100,000	2,163,000
Distribution Expense	298,496	250,000	257,470
Customer Accounts Expense	139,334	139,000	143,160
Administrative Expense	175,855	240,000	247,240
Depreciation	172,509	172,000	177,200
Taxes & Tax Equivalent	117,263	117,000	117,500
TOTAL EXPENSES	2,245,779	3,018,000	3,105,570
REVENUE OVER EXPENSES	528,408	19,000	71,430
NET ASSETS	5,987,180	5,175,000	5,675,000
CASH & TEMP. INVESTMENTS	7,765,695	8,800,000	6,870,000
GAS CUSTOMERS	1,581	1,610	1,610

Sweetwater Board of Education
General Fund

ACCOUNT NO.	DESCRIPTION	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
	GENERAL FUND				
	ESTIMATED REVENUES AND OTHER SOURCES				
40000	Local Taxes	4,649,634	2,829,800	4,652,654	3,941,431
41000	Licenses & Permits	737	700	639	700
43000	Charges for Current Services	93,334	24,900	27,060	32,580
44000	Other Local Revenues	769,479	162,085	758,755	78,030
46500	State Education Funds	11,737,371	11,552,671	12,081,814	16,795,550
46800	Other State Revenues	100,006	102,500	129,611	100,000
47100	Federal Funds Received Thru State	48,809		42,084	- 40,000
47600	Direct Federal Revenues				
49000	Other Sources	7,277		3,000	
	TOTAL ESTIMATED REVENUES AND OTHER SOURCES	17,406,647	14,672,656	17,695,618	20,988,291
	FUND BALANCES				
	FUND BALANCE - Restricted for Career Ladder	201	201	201	203
	FUND BALANCE - Restricted for Extended Contract				
	FUND BALANCE - Restricted for B.E.P.				
	FUND BALANCE - Restricted for Hybrid Stabilization Reserve	2,812	2,812	2,475	2,475
	FUND BALANCE - Assigned for Capital Projects	740,343	740,343	740,343	740,343
	FUND BALANCE - Assigned for Education	500	500	5,000	5,000
	FUND BALANCE - Unassigned	18,362,695	17,527,163	20,613,073	20,704,659
	Total Fund Balance	19,106,551	18,271,019	21,361,092	21,452,680
	TOTAL AVAILABLE FUNDS	36,513,198	32,943,677	39,056,710	42,440,973

ACCOUNT NO.	DESCRIPTION	ACTUAL 2024-2025	BUDGET 2025-2026	ESTIMATED 2025-2026	BUDGET 2026-2027
	EXPENDITURES (APPROPRIATIONS)				
71100	Regular Instruction Program	7,244,266	7,653,569	7,784,599	10,591,707
71200	Special Education Program	934,871	948,160	987,399	1,429,956
71300	Vocational Education Program	270,504	66,166	136,529	724,596
71400	Student Body Education Program	64,719	78,890	78,471	194,829
71600	Adult Education Program				
72100	Students Support Services	701,422	749,031	760,054	1,252,794
72200	Instructional Staff Support	823,344	960,001	1,241,868	1,568,737
72300	General Administration	457,852	480,391	490,899	539,087
72400	School Administration - Ofc. of Principal	721,074	753,604	781,147	1,160,574
72500	Business Administration	183,342	191,759	197,340	232,019
72600	Oper. and Maint. of Plant	1,438,841	1,545,678	1,577,745	1,931,487
72700	Student Transportation	558,013	625,247	589,220	536,995
72800	Other Support Services - Central and Other	32,189	30,550	30,027	36,839
73100	Food Service	16,996	300	12,892	3,707
73300	Community Services				
73400	Early Childhood Education	372,813	395,076	405,310	394,766
76100	Regular Capital Outlay			35,370	
79100	Operating Transfers				
79200	Residual Equity Transfers				
80000	Education Debt Service	523,559	483,003	503,687	482,546
91300	Education Capital Projects				
	TOTAL EXPENDITURES	14,343,806	14,795,358	15,441,077	20,896,703
	EXCESS REVENUE OVER (UNDER) EXPENDITURES - DOES NOT INCLUDE FUND BALANCES	3,062,841	(122,702)	2,254,541	91,588

Bond Fund

ACCOUNT NO.		Budget 2025/2026	Estimated 2025/2026	Budget 2026/2027
	ESTIMATED REVENUES			
44110	Interest Earned	24,000	24,639	24,000
49100	Bond Issuance	0	0	0
49100	Loan proceeds to be repaid			
49800	Transfer in from general fund	0	0	0
	TOTAL ESTIMATED REVENUES AND OTHER SOURCES	24,000	24,639	24,000
	Fund Balance Beg. Of Year	627,315	627,315	651,954
	TOTAL AVAILABLE FUNDS	651,315	651,954	675,954
	EXPENDITURES (APPROPRIATIONS)			
91300 304	Architects	0	0	0
91300 308	Consultants			
91300 321	Engineering Services			
91300 325	Fiscal Agent Charges			
91300 331	Legal Services			
91300 599	Other Charges			
91300 604	Interest on Loan			
91300 606	Debt Issuance Charges			
91300 701	Administration Equipment			
91300 704	Attendance and Health Equipment			
91300 706	Building Construction	0	0	0
91300 707	Building Improvements	0	0	0
91300 709	Data Processing Equipment			
91300 710	Food Service Equipment			
91300 711	Furniture and Fixtures			
91300 715	Land			
91300 717	Maintenance Equipment			
91300 718	Motor Vehicles			
91300 720	Plant Operation Equipment			
91300 722	Regular Instruction Equipment			
91300 724	Site Development			
91300 729	Transportation Equipment			
91300	TOTAL EXPENDITURES FOR EDUCATION CAPITAL PROJECTS	0	0	0
99100 590	Transfer to Other Funds			
	Excess Revenue over (under) Expenditures	24,000	24,639	24,000
	Fund Balance End Of Year	651,315	651,954	675,954

Board Approved 05/11/2026

FUND BALANCE PER AUDIT

Sweetwater City Schools
Foodservice Budget
2026-2027

ACCOUNT NO.		Actual 2024-2025 per Audit	Budget 2025-2026	Estimated 2025-2026	Budget 2026-2027
	Revenues:				
43521-10	Lunch Payments - SES	-	-	-	-
43521-20	Lunch Payments - BIS	-	-	-	-
43521-30	Lunch Payments - SJHS	-	-	-	-
43521-40	Lunch Payments - SPS	-	-	-	-
43521-50	Lunch Payments - SHS	-	-	-	-
43522	Lunch Payments - SYS Adult	-		-	-
43522-10	Lunch Payments - SES Adult	3,416	3,600	2,919	3,200
43522-20	Lunch Payments - BIS Adult	4,012	4,000	4,558	4,300
43522-30	Lunch Payments - SJHS Adult	3,585	4,000	3,219	3,200
43522-40	Lunch Payments - SPS Adult	6,082	6,200	6,130	6,200
43522-50	Lunch Payments - SHS Adult			-	6,200
43523-10	Income-Breakfast - SES	-	-	-	-
43523-20	Income-Breakfast - BIS	60	-	-	-
43523-30	Income-Breakfast - SJHS	-	-	-	-
43523-40	Income-Breakfast - SPS	-	-	-	-
43523-50	Income-Breakfast - SHS			-	
43525-10	A La Carte Sales - SES	5,645	5,000	5,825	5,500
43525-20	A La Carte Sales - BIS	6,668	6,000	4,982	5,500
43525-30	A La Carte Sales - SJHS	4,064	3,600	3,420	3,500
43525-40	A La Carte Sales - SPS	5,367	4,700	5,518	5,500
43525-50	A La Carte Sales - SHS				1,213
	Total 43500	**38,617**	**37,100**	**38,672**	**44,313**
44170	Investment Income - SJHS				
44110-30	Investment Income - SJHS	448	335	471	450
44170-30	Misc. Refunds - SJHS	-			
	Total 44100	**448**	**335**	**471**	**450**
44990	Other Local Revenues - SYS	-			
44990-10	Other Local Revenues - SES	22	-	252	-
44990-20	Other Local Revenues - BIS	1	-	754	-
44990-30	Other Local Revenues - SJHS	233	-	246	-
44990-40	Other Local Revenues - SPS	2,040	1,900	1,967	1,900
44990-50	Other Local Revenues - SHS				
	Total 44900	**2,296**	**1,900**	**3,218**	**1,900**
46520-10	State Matching-SES	1,689	1,689	1,951	1,951
46520-20	State Matching-BIS	1,689	1,689	1,951	1,951
46520-30	State Matching-SJHS	1,689	1,689	1,951	1,951
46520-40	State Matching-SPS	1,689	1,689	1,951	1,951
46520-50	State Matching-SHS				1,951
	Total 46500	**6,757**	**6,756**	**7,804**	**9,755**
47111-10	USDA Lunch - SES	166,498	180,000	171,332	171,332
47111-10-SSO	USDA Lunch - SES-Seamless Summer Option	17,638		17,638	17,638
47111-20	USDA Lunch - BIS	152,210	140,000	161,633	161,633
47111-30	USDA Lunch - SJHS	161,195	145,000	168,669	168,669
47111-40	USDA Lunch - SPS	300,228	276,000	321,735	321,735
47111-50	USDA Lunch - SHS				352,518
47112	USDA Commodities	73,385			
47112-10	USDA Commodities - SES	-	-	-	-
47112-20	USDA Commodities - BIS	-	-	-	-
47112-30	USDA Commodities - SJHS	-	-	-	-
47112-40	USDA Commodities - SPS	-	-	-	-
47112-50	USDA Commodities - SHS				
47113-10	USDA Breakfast - SES	70,050	70,000	70,221	70,221
47113-10-SSO	USDA Breakfast - SES-Seamless Summer Option	5,598		5,598	5,598
47113-20	USDA Breakfast - BIS	57,175	52,000	59,014	59,014
47113-30	USDA Breakfast - SJHS	66,385	57,000	65,464	65,464
47113-40	USDA Breakfast - SPS	132,659	122,000	134,724	134,724
47113-50	USDA Breakfast - SHS				85,463
47114	USDA Other			-	-
47114--LFS	USDA Other Local Schools for Schools	-		-	
47114-SCAG	USDA-Supply Chain Assistance Grant	-		-	
47114-TDA	USDA-Tn Dept of Agricultura	3,232	3,000	2,337	3,500
47114-10	USDA Other - SES	2,291	2,100	2,671	-
47114-20	USDA Other - BIS			-	-
47114-30	USDA Other - SJHS				
47114-40	USDA Other - SPS			4,187	
47114-50	USDA Other - SHS				
47115-10	EQUIPMENT GRANT SES		-		-
47115-20	EQUIPMENT GRANT BIS		18,220	16,597	-
47115-40	EQUIPMENT GRANT SPS	38,754		-	
47115-50	EQUIPMENT GRANT SHS				
	Total 46500	**1,247,284**	**1,063,320**	**1,201,826**	**1,617,608**
	TOTAL REVENUE	**1,295,612**	**1,109,411**	**1,249,888**	**1,673,926**

Sweetwater City Schools
Foodservice Budget
2026-2027

ACCOUNT NO.		Actual 2024-2025 per Audit	Budget 2025-2026	Estimated 2025-2026	Budget 2026-2027
	Expenditures:				
73100-105	Supervisor SYS	41,063	44,330	43,599	47,877
73100-165	Cafeteria Personnel - SYS	1,367		1,104	-
73100-165-10	Cafeteria Personnel - SES	77,582	81,368	80,869	85,396
73100-165-20	Cafeteria Personnel - BIS	76,225	83,132	80,323	87,324
73100-165-30	Cafeteria Personnel - SJHS	80,510	84,496	83,792	86,928
73100-165-40	Cafeteria Personnel - SPS	114,704	132,417	129,052	140,840
73100-165-50	Cafeteria Personnel - SHS				87,532
73100-188-10	Bonus Payments - SES	-	-	-	-
73100-188-20	Bonus Payments - BIS	-	-	-	-
73100-188-30	Bonus Payments - SJHS	-	-	-	-
73100-188-40	Bonus Payments - SPS	-	-	-	-
73100-189	Other Salaries & Wages SYS	360	390	390	420
73100-189-10	Other Salaries & Wages SES	1,360	1,420	1,420	1,500
73100-189-20	Other Salaries & Wages BIS	460	620	620	420
73100-189-30	Other Salaries & Wages SJHS	1,270	1,430	1,430	750
73100-189-40	Other Salaries & Wages SPS	1,190	830	730	790
73100-189-50	Other Salaries & Wages SHS				1,040
73100-201	Social Security - SYS	2,470	2,782	2,796	3,004
73100-201-10	Social Security - SES	4,623	5,142	5,102	5,397
73100-201-20	Social Security - BIS	4,557	5,202	5,018	5,449
73100-201-30	Social Security - SJHS	4,256	5,239	5,284	5,445
73100-201-40	Social Security - SPS	6,841	8,210	8,047	8,790
73100-201-50	Social Security - SHS				5,501
73100-204	Pensions - SYS	2,108	1,565	1,578	2,028
73100-204-10	Pensions - SES	2,836	2,081	2,163	2,611
73100-204-20	Pensions - BIS	3,011	2,571	2,621	3,250
73100-204-30	Pensions - SJHS	3,253	2,597	2,795	3,237
73100-204-40	Pensions - SPS	3,218	2,710	2,656	2,734
73100-204-50	Pensions - SHS				3,285
73100-206	Life Insurance - SYS	35	50	31	50
73100-206-10	Life Insurance - SES	101	150	92	150
73100-206-20	Life Insurance - BIS	126	200	107	200
73100-206-30	Life Insurance - SJHS	123	200	108	200
73100-206-40	Life Insurance - SPS	115	250	107	150
73100-206-50	Life Insurance - SPS				200
73100-207	Medical Insurance - SYS	8,216	8,710	8,742	9,719
73100-207-10	Medical Insurance - SES	24,670	26,130	26,226	29,157
73100-207-20	Medical Insurance - BIS	24,624	26,130	19,307	38,876
73100-207-30	Medical Insurance - SJHS	16,431	17,420	17,484	9,719
73100-207-40	Medical Insurance - SPS	14,416	11,230	20,057	13,488
73100-207-50	Medical Insurance - SHS				29,157
73100-212	Medicare - SYS	578	651	654	702
73100-212-10	Medicare - SES	1,081	1,203	1,193	1,262
73100-212-20	Medicare - BIS	1,066	1,217	1,174	1,274
73100-212-30	Medicare - SJHS	1,133	1,249	1,236	1,275
73100-212-40	Medicare - SPS	1,600	1,934	1,882	2,056
73100-212-50	Medicare - SHS				1,287
73100-299	Other Fringe Benefits - SYS	150	150	150	150
73100-299-10	Other Fringe Benefits - SES	150	150	150	150
73100-299-20	Other Fringe Benefits - BIS	150	150	150	150
73100-299-30	Other Fringe Benefits - SJHS	150	150	150	150
73100-299-40	Other Fringe Benefits - SPS	150	150	150	150
73100-299-50	Other Fringe Benefits - SHS				150
73100-306	Bank Charges	-		-	-
73100-307	Communication - SYS	679	622	617	617
73100-307-10	Communication - SES	-	-	-	-
73100-307-20	Communication - BIS	-	-	-	-
73100-307-30	Communication - SJHS	-	-	-	-
73100-307-40	Communication - SPS	45	-	-	-
73100-336-10	Maintenance & Repair Equip - SES	4,146	10,000	4,917	8,000
73100-336-20	Maintenance & Repair Equip - BIS	10,490	10,000	6,139	8,000
73100-336-30	Maintenance & Repair Equip - SJHS	6,614	10,000	1,913	8,000

73100-336-40	Maintenance & Repair Equip - SPS	15,960	12,000	12,211	12,000
73100-336-50	Maintenance & Repair Equip - SHS				
73100-336	Postal Charges - SYS		300	300	300
73100-348-20	Postal Charges - BIS	-	-	-	-
73100-355-30	Travel - SJHS	-	-	-	-
73100-399	Other Contracted Svcs - SYS	-			
73100-399-10	Other Contracted Svcs. - SES	3,016	5,000	4,434	5,000
73100-399-20	Other Contracted Svcs. - BIS	5,518	5,000	4,463	5,000
73100-399-30	Other Contracted Svcs. - SJHS	1,963	5,000	6,614	5,000
73100-399-40	Other Contracted Svcs. - SPS	9,120	15,000	7,845	8,000
73100-399-50	Other Contracted Svcs. - SHS				8,000
73100-421-10	Food Prep. Supplies - SES	-			1,000
73100-421-20	Food Prep. Supplies - BIS				1,000
73100-421-30	Food Prep. Supplies - SJHS	-	-	-	1,000
73100-421-40	Food Prep. Supplies - SPS			-	1,000
73100-421-50	Food Prep. Supplies - SHS				1,000
73100-422-10	Food Supplies - SES	102,608	95,000	143,455	120,000
73100-422-20	Food Supplies - BIS	108,186	100,000	137,408	120,000
73100-422-30	Food Supplies - SJHS	112,405	100,000	135,661	120,000
73100-422-40	Food Supplies - SPS	172,569	165,000	221,248	190,000
73100-422-50	Food Supplies - SHS				138,000
73100-435	Office Supplies - SYS	734	350	305	11,350
73100-435-10	Office Supplies - SES	186	350	348	350
73100-435-20	Office Supplies - BIS	186	350	348	350
73100-435-30	Office Supplies - SJHS	444	350	284	350
73100-435-40	Office Supplies - SPS	247	350	348	350
73100-435-50	Office Supplies - SHS				350
73100-435	Uniforms - SYS	-		-	-
73100-451-10	Uniforms - SES	598	600	600	600
73100-451-20	Uniforms - BIS	581	600	595	600
73100-451-30	Uniforms - SJHS	591	600	599	600
73100-451-40	Uniforms - SPS	943	1,080	1,076	1,080
73100-451-50	Uniforms - SHS				600
73100-469	USDA -Commodities	73,355			
73100-499-10	Other Supplies & Materials - SES	12,151	12,500	9,436	11,000
73100-499-20	Other Supplies & Materials - BIS	10,844	12,500	9,075	10,200
73100-499-30	Other Supplies & Materials - SJHS	10,261	12,500	9,106	10,005
73100-499-40	Other Supplies & Materials - SPS	19,681	21,000	14,832	15,200
73100-499-50	Other Supplies & Materials - SHS				15,000
73100-599	Other Charges - SYS	486	400	246	400
73100-599-10	Other Charges - SES	(584)	400	114	400
73100-599-20	Other Charges - BIS	732	400	114	400
73100-599-30	Other Charges - SJHS	286	400	114	400
73100-599-40	Other Charges - SPS	405	400	114	4,000
73100-599-50	Other Charges - SHS				
73100-710-10	Food Service Equipment - SES	-		17,036	
73100-710-20	Food Service Equipment - BIS	1,100	16,220	16,597	-
73100-710-30	Food Service Equipment - SJHS	1,100			35,000
73100-710-40	Food Service Equipment - SPS	43,754		2,290	
73100-710-50	Food Service Equipment - SHS				35,000
	TOTAL EXPENDITURES	**1,257,657**	**1,160,278**	**1,330,544**	**1,645,887**
	Excess revenues over (under) expenditures	**37,955**	**(70,867)**	**(80,659)**	**28,059**
	FUND BALANCE BEGINNING OF YEAR	$323,795	**$61,106**	($9,781)	**($90,420)**
	FUND BALANCE END OF YEAR	$61,106	**($9,781)**	($90,420)	**($62,360)**

Sweetwater City Schools

ESEA Budget Allocation Summary

Budget Summary

Total Allocation: $537,170.04

Title I Budget Allocation Summary

Account Number	Line Item	71100	72130	Total
116	Teachers	60332.00		60332.00
163	Educational Assistants	146040.00		146040.00
172	Instructional Coaches		218605.00	218605.00
188	Bonus Payments	400.00	0.00	400.00
201	Social Security	10533.00	13554.00	24087.00
204	Pensions	5286.00	14735.00	20021.00
206	Life Insurance	200.00	150.00	350.00
207	Medical Insurance	4860.00	41885.00	46745.00
212	Medicare	2950.00	3170.00	6120.00
429	Instructional Supplies	100.00		100.00
499	Other Supplies	0.00	2462.34	2463.34
599	Other Charges	0.00	5371.70	5371.70
790	Other Equipment		6535.00	6535.00

Title II Budget Allocation Summary

Budget Summary
Total Allocation: $46,083.77

Budget Detail by Account (All funding supports 72210)

Account Number	Line Item	Amount	Total
172	Instructional Coaches	12,000.00	12,000.00
189	Other Salaries & Wages	12,000.00	12,000.00
201	Social Security	1,488.00	1,488.00
204	Pensions	1,736.00	1,736.00
212	Medicare	348.00	348.00
524	In-Service / Staff Development	18,511.77	18,511.77

Title IV Budget Allocation Summary

Account Number	Line Item	Amount	Total
71100-399	Other Contracts	3,200.00	3,200
72130-499	Other Supplies	5,100	5,100
72210-399	Regular Instr.	2,100	2,100
72210-499	Regular Instr.	4,100	4,100
72710-315	Transportation	1,000	1,000

Federal Programs Budget
2026-2027

ELL Budget
Total Allocation- $12,010

Special Education IDEA B:
Total Allocation- $411,121

IDEA Special Education Pre-K
Total Allocation- $23,463