

**ORDINANCE NO. 1050**

AN ORDINANCE OF THE CITY OF SWEETWATER, TENNESSEE  
ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR BEGINNING  
JULY 1, 2025 AND ENDING JUNE 30, 2026

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 statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of estimated available funds; and

WHEREAS, the 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 2026, 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 2024	Estimated FY 2025	Budget FY 2026
<b>Cash Receipts</b>			
Local Taxes	\$ 6,661,902	\$ 7,028,200	\$ 7,014,800
Licenses And Permits	\$ 56,476	\$ 40,000	\$ 25,000
Intergovernmental	\$ 3,670,916	\$ 2,136,500	\$ 2,643,700
Charges For Services	\$ 238,514	\$ 433,300	\$ 431,800
Fines And Forfeitures	\$ 26,135	\$ 30,520	\$ 30,520
Other Revenues	\$ 437,840	\$ 263,300	\$ 369,300
Debt Proceeds	\$ -	\$ 130,000	\$ -
Transfers In - from other funds	\$ -	\$ 35,000	\$ 35,000
<b>Total Cash Receipts</b>	<b>\$ 11,105,582</b>	<b>\$ 10,096,820</b>	<b>\$ 10,550,120</b>
<b>Appropriations</b>			
Judicial	\$ 2,973	\$ 2,970	\$ 2,970
Legal	\$ 42,474	\$ 46,071	\$ 48,202
Executive	\$ 63,234	\$ 78,040	\$ 68,661
Finance & Administration	\$ 318,678	\$ 377,910	\$ 385,516
Data Processing	\$ 137,408	\$ 153,882	\$ 212,200
Administrative Hearing	\$ 10	\$ 2,000	\$ 2,000
Buildings	\$ 1,207,895	\$ 518,131	\$ 730,082
Tourism	\$ 121,623	\$ 179,452	\$ 184,018
General Government	\$ 624,169	\$ 520,252	\$ 707,511
Police Department	\$ 3,056,998	\$ 2,696,872	\$ 2,565,486
Communications	\$ 87,887	\$ 86,698	\$ 86,698
Fire Department	\$ 1,391,723	\$ 1,544,250	\$ 1,524,642
Safety	\$ 6,730	\$ 14,500	\$ 14,500
Planning & Development	\$ 263,461	\$ 303,947	\$ 308,635
Highways & Streets	\$ 1,505,867	\$ 1,315,336	\$ 1,304,878
Street Lighting	\$ 207,121	\$ 210,000	\$ 210,000
Animal Control	\$ 4,373	\$ 10,600	\$ 4,600
Recreation & Parks	\$ 663,135	\$ 841,753	\$ 1,408,987
Museum	\$ 1,611	\$ 2,500	\$ 2,500
Tree Board	\$ 4,661	\$ 4,200	\$ 4,000
Education	\$ 698,443	\$ 709,000	\$ 720,000
Economic Development	\$ 31,052	\$ 4,000	\$ 4,000
Main Street	\$ 82,304	\$ 266,720	\$ 120,423
Debt Service	\$ 337,684	\$ 338,111	\$ 338,521
<b>Total Appropriations</b>	<b>\$ 10,429,360</b>	<b>\$ 10,227,195</b>	<b>\$ 10,959,029</b>
<b>Change in Cash (Receipts - Appropriations)</b>	<b>676,222</b>	<b>(130,375)</b>	<b>(408,909)</b>
<b>Beginning Cash Balance July 1</b>	<b>6,541,940</b>	<b>7,218,162</b>	<b>7,087,787</b>
<b>Ending Cash Balance June 30</b>	<b>\$ 7,218,162</b>	<b>\$ 7,087,787</b>	<b>\$ 6,678,878</b>
<b>Ending Cash as a % of Total Cash Payments/Appropriation</b>	<b>69.2%</b>	<b>69.3%</b>	<b>60.9%</b>
	<b>\$7,218,162.0</b>	<b>\$7,087,786.9</b>	<b>\$6,678,878.3</b>

Fund 121: State Street Aid

			<b>PROPOSED</b>
	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>BUDGET</b>
<b>DESCRIPTION</b>	<b>6-30-24</b>	<b>6-30-25</b>	<b>6-30-26</b>
<b>SSA FUND SUMMARY</b>			
TOTAL REVENUE	242,912	955,500	757,500
TOTAL EXPENDITURES	449,742	965,500	812,500
EXCESS (DEFICIT) OF REVENUE OVER EXPEN	(206,830)	(10,000)	(55,000)
BEGINNING FUND BALANCE	416,423	209,593	199,593
AVAILABLE FUNDS	659,335	1,165,093	957,093
ESTIMATED ENDING FUND BALANCE	209,593	199,593	144,593

Fund 122: Drug Fund

			<b>PROPOSED</b>
	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>BUDGET</b>
<b>DESCRIPTION</b>	<b>6-30-24</b>	<b>6-30-25</b>	<b>6-30-26</b>
<b>DRUG FUND SUMMARY</b>			
TOTAL REVENUE	8,353	17,500	11,500
TOTAL EXPENDITURES	11,622	13,600	11,500
EXCESS (DEFICIT) OF REVENUE OVER EXP	(3,269)	3,900	0
BEGINNING FUND BALANCE	80,255	76,986	80,886
AVAILABLE FUNDS	88,608	94,486	92,386
ESTIMATED ENDING FUND BALANCE	76,986	80,886	80,886

Fund 123 Tourism Fund:

			<b>PROPOSED</b>
	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>BUDGET</b>
<b>DESCRIPTION</b>	<b>6-30-24</b>	<b>6-30-25</b>	<b>6-30-26</b>
<b>TOURISM FUND SUMMARY</b>			
TOTAL REVENUE	94,503	112,000	90,000
TOTAL EXPENDITURES	67,291	111,000	90,000
EXCESS (DEFICIT) OF REVENUE OVER E	27,212	1,000	0
BEGINNING FUND BALANCE	69,512	61,724	62,724
AVAILABLE FUNDS	164,015	173,724	152,724
ESTIMATED ENDING FUND BALANCE	61,724	62,724	62,724

Fund 124 Library Fund:

		PROPOSED	
	ACTUAL	ESTIMATED	BUDGET
DESCRIPTION	6-30-24	6-30-25	6-30-26
<b>LIBRARY FUND SUMMARY</b>			
TOTAL REVENUE	217,320	300,100	313,601
TOTAL EXPENDITURES	214,336	300,100	313,601
EXCESS (DEFICIT) OF REVENUE OVER	2,984	0	(0)
BEGINNING FUND BALANCE	51,122	54,105	54,105
AVAILABLE FUNDS	268,442	354,205	367,706
ESTIMATED ENDING FUND BALANCE	54,105	54,105	54,105

Fund 126: LEA Fund

			PROPOSED
	ACTUAL	ESTIMATED	BUDGET
DESCRIPTION	6-30-24	6-30-25	6-30-26
<b>LEA FUND SUMMARY</b>			
TOTAL REVENUE	47,149	10,000	10,100
TOTAL EXPENDITURES	24,250	30,000	10,000
EXCESS (DEFICIT) OF REVENUE OVER EXP	22,899	(20,000)	100
BEGINNING FUND BALANCE	81,100	103,154	83,154
AVAILABLE FUNDS	127,404	113,154	93,254
ESTIMATED ENDING FUND BALANCE	103,154	83,154	83,254

Fund 132: Sanitation Fund

			PROPOSED
	ACTUAL	ESTIMATED	BUDGET
DESCRIPTION	6-30-24	6-30-25	6-30-26
<b>SANITATION FUND SUMMARY</b>			
TOTAL REVENUE	307,645	307,000	307,000
TOTAL EXPENDITURES	318,618	303,065	308,579
EXCESS (DEFICIT) OF REVENUE OVER E	(10,973)	3,935	(1,579)
BEGINNING FUND BALANCE	50,393	39,420	43,355
AVAILABLE FUNDS	358,038	346,420	350,355
ESTIMATED ENDING FUND BALANCE	39,420	43,355	41,776

## Fund 312 ECD:

		PROPOSED	
	ACTUAL	ESTIMATED	BUDGET
DESCRIPTION	6-30-24	6-30-25	6-30-26
<b>ECD FUND SUMMARY</b>			
TOTAL REVENUE	86	100	100
TOTAL EXPENDITURES	0	0	0
EXCESS (DEFICIT) OF REVENUE OVER EXPENSE	86	100	100
BEGINNING FUND BALANCE	152,337	152,424	152,524
AVAILABLE FUNDS	152,423	152,524	152,624
ESTIMATED ENDING FUND BALANCE	152,424	152,524	152,624

## Sweetwater Utilities Board Funds:

## Electric Fund:

			PROPOSED
	ACTUAL	ESTIMATED	BUDGET
DESCRIPTION	6-30-24	6-30-25	6-30-26
<b>SUB ELECTRIC FUND SUMMARY</b>			
TOTAL REVENUE	29,217,315	31,215,000	32,134,500
TOTAL EXPENDITURES	27,487,490	29,602,000	30,534,700
EXCESS (DEFICIT) OF REVENUE OVER EXPENSE	1,729,825	1,613,000	1,599,800
BEGINNING FUND BALANCE	29,073,164	30,802,989	32,415,989
AVAILABLE FUNDS	58,290,479	62,017,989	64,550,489
ESTIMATED ENDING FUND BALANCE	30,802,989	32,415,989	34,015,789

## Water &amp; Sewer Fund:

			PROPOSED
	ACTUAL	ESTIMATED	BUDGET
DESCRIPTION	6-30-24	6-30-25	6-30-26
<b>SUB WATER &amp; SEWER FUND SUMMARY</b>			
TOTAL REVENUE	4,265,139	3,914,675	6,739,500
TOTAL EXPENDITURES	3,471,767	3,385,000	3,485,500
EXCESS (DEFICIT) OF REVENUE OVER EXPENSE	793,372	529,675	3,254,000
BEGINNING FUND BALANCE	18,109,948	19,180,895	19,710,570
AVAILABLE FUNDS	22,375,087	23,095,570	26,450,070
ESTIMATED ENDING FUND BALANCE	19,180,895	19,710,570	22,964,570

Gas Fund:

	ACTUAL	ESTIMATED	PROPOSED
	6-30-24	6-30-25	BUDGET
DESCRIPTION	6-30-24	6-30-25	6-30-26
<b>SUB GAS FUND SUMMARY</b>			
TOTAL REVENUE	2,606,469	2,523,000	2,592,100
TOTAL EXPENDITURES	2,140,894	2,279,000	2,343,900
EXCESS (DEFICIT) OF REVENUE OVER EXPENSE	465,575	244,000	248,200
BEGINNING FUND BALANCE	12,100,008	12,565,583	12,809,583
AVAILABLE FUNDS	14,706,477	15,088,583	15,401,683
ESTIMATED ENDING FUND BALANCE	12,565,583	12,809,583	13,057,783

General Purpose School Fund:

<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	16,121,343	14,121,233	17,142,129	14,672,656
<b>FUND BALANCES</b>				
FUND BALANCE - Restricted for Career Ladder	208	1,916	201	201
FUND BALANCE - Restricted for Extended Contract				
FUND BALANCE - Restricted for B.E.P.				
FUND BALANCE - Restricted for Hybrid Stabilization Reserve	6,537	3,765	2,812	2,812
FUND BALANCE - Assigned for Capital Projects	740,343	740,343	740,343	740,343
FUND BALANCE - Assigned for Education			500	500
FUND BALANCE - Unassigned	14,546,918	15,180,092	17,679,046	17,527,163
<b>Total Fund Balance</b>	<b>15,294,006</b>	<b>15,926,116</b>	<b>18,422,902</b>	<b>18,271,019</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>31,415,349</b>	<b>30,047,350</b>	<b>35,565,031</b>	<b>32,943,677</b>
<b>TOTAL EXPENDITURES</b>	<b>12,515,606</b>	<b>13,328,655</b>	<b>14,013,233</b>	<b>14,824,539</b>
<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES - DOES NOT INCLUDE FUND BALANCES</b>	<b>3,605,737</b>	<b>792,578</b>	<b>3,128,896</b>	<b>(151,883)</b>

School Cafeteria Fund:

Board Approved 05/12/2025

Sweetwater City Schools  
Foodservice Budget  
2025-2026

FUND BALANCE PER AUDIT

	Actual 2023-2024 per Audit	Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
Total 46500	873,849	779,499	1,089,460	1,083,320
<b>TOTAL REVENUE</b>	<b>997,144</b>	<b>895,627</b>	<b>1,135,973</b>	<b>1,109,411</b>

TOTAL EXPENDITURES	<u>1,043,438</u>	<u>1,158,316</u>	<u>1,153,135</u>	<u>1,180,278</u>
Excess revenues over (under) expenditures	<u>(46,294)</u>	<u>(262,689)</u>	<u>(17,162)</u>	<u>(70,867)</u>
FUND BALANCE BEGINNING OF YEAR	\$431,508	\$323,795	\$61,108	\$43,944
FUND BALANCE END OF YEAR	\$323,795	\$61,108	\$43,944	(\$28,823)

School Bond Fund:

Bond Fund		Budget	Estimated	Budget
ACCOUNT NO.		2024/2025	2024/2025	2025/2026
<b>ESTIMATED REVENUES</b>				
44110	Interest Earned	5,000	27,882	24,000
49100	Bond Issuance	0	0	0
49100	Loan proceeds to be repaid			
49900	Transfer in from general fund	0	0	0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		5,000	27,882	24,000
Fund Balance Beg. Of Year		554,981	599,432	627,315
TOTAL AVAILABLE FUNDS		<u>559,981</u>	<u>627,315</u>	<u>651,315</u>
Excess Revenue over (under) Expenditures		<u>5,000</u>	<u>27,882</u>	<u>24,000</u>
Fund Balance End Of Year		<u>559,981</u>	<u>627,315</u>	<u>651,315</u>

Federal Fund:

Total Allocation: \$411,580

Title I Allocation: \$493,693.38

Title II Allocation: \$52,035.17

SECTION 2: At the end of fiscal year 2026, the governing body estimates major fund balances or deficits as follows:

Fund	Estimated Fund Balance at June 30, 2026
General Fund	\$ 5,938,780.27
State Street Aid Fund	\$ 144,593.00
Solid Waste Fund	\$ 41,776.04
Drug Fund	\$ 80,886.00
School Funds	\$ 15,920,080.00
Electric Fund	\$ 34,015,789.00
Water & Sewer Fund	\$ 22,964,570.00
Gas Fund	\$ 13,057,783.00

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:

City of Sweetwater Schedule of Outstanding Debt and Budgeted Debt Service Budget Fiscal Year June 30, 2026							
Fund	Type of Debt	Loan Name and Description	Authorized Unissued	Total	FY 2026 Budgeted Annual Debt Service		
				Principal Outstanding at 06/30/25	Principal	Interest	Total
General	Bonds	SRF Loan- Stormwater through SUB		\$ 596,633	\$ 104,172	\$ 6,900	\$ 111,072
		TML Bond Issue		622,300	83,700	\$ 15,455	99,155
	Loan	Capital Outlay for Fire Trucks		363,000	73,000	\$ 4,050	77,050
	Notes	Capital Outlay for Police Vehicles		97,400	49,715	\$ 1,028	50,743
	Leases					\$ -	-
<b>Total General Fund Debt</b>				<b>\$ -</b>	<b>\$ 1,679,333</b>	<b>\$ 310,587</b>	<b>\$ 338,020</b>
Education	Bonds	TML SJHS Bond		\$ 1,995,000	\$ 93,000	\$ 59,910	\$ 152,910
		TML Primary School		\$ 1,784,000	\$ 276,000	\$ 54,118	\$ 330,118
	<b>Total Education Fund Debt</b>				<b>\$ -</b>	<b>\$ 3,779,000</b>	<b>\$ 369,000</b>
Electric	Bonds	2004 Electric Bonds					\$ -
		2022 Electric Bonds		7,645,000	160,000	305,800	465,800
	<b>Total Electric Fund Debt</b>				<b>\$ -</b>	<b>\$ 7,645,000</b>	<b>\$ 160,000</b>
Water and Sewer	Bonds	2010 Sewer Bond		\$ 1,623,000	\$ 390,000	\$ 38,290	\$ 428,290
		Water & Sewer SRF04-177		147,599	72,840	2,796	75,636.00
		Water & Sewer SRF03-170		57,312	40,320	828	41,148.00
		Water DG3-14-148		1,052,844	91,056	10,008	101,064.00
	Loan						-
	Agreements						-
	Notes	USDA Loan		1,275,636	24,261	33,195	57,456.00
Leases						-	
<b>Total Water and Sewer Fund Debt</b>				<b>\$ -</b>	<b>\$ 4,156,391</b>	<b>\$ 618,477</b>	<b>\$ 85,117</b>
<b>Total Outstanding Debt for the Municipality</b>				<b>\$ -</b>	<b>\$ 17,259,724</b>	<b>\$ 1,089,064</b>	<b>\$ 418,350</b>

SECTION 4: During the coming fiscal year (2026) the governing body has pending and planned capital projects with proposed funding as follows:

**Capital Projects for 2025-26**

Pending Capital Projects	Total Expense	Financed by	
		Grants/Revenues/Reserves	Debt
Community Center	\$300,000.00	\$300,000.00	
Equipment Public Safety	\$172,500.00	\$172,500.00	\$126,000.00
Public Building Improvements	\$30,000.00	\$45,000.00	
Equipment Other than Public Safe	\$11,500.00	\$11,500.00	
Christmas Lighting	\$15,000.00	\$15,000.00	
Mural Grants	\$10,000.00	\$24,000.00	
Computers & Technology	\$7,200.00	\$7,200.00	
Education Technology	\$25,000.00	\$25,000.00	
Education Capital Projects	\$40,000.00	\$40,000.00	
Playground resurfacing	\$65,000.00	\$65,000.00	
Sidewalk improvements	\$565,000.00	\$565,000.00	
Street Paving	\$150,000.00	\$150,000.00	\$8,000.00
Street Equipment	\$13,000.00	\$5,000.00	
	<b>\$1,404,200.00</b>	<b>\$1,425,200.00</b>	

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 31<sup>st</sup> 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<sup>ST</sup> READING: May 5, 2025

PUBLIC NOTICE: May 16, 2025

PUBLIC HEARING: June 2, 2025

PASSED ON 2<sup>ND</sup> AND FINAL READING: *June 2, 2025*

AUTHENTICATED:

MAYOR: 

ATTEST: 

RECORDER

Seal



CITY OF SWEETWATER, TENNESSEE						
BUDGET WORKSHEET FYE 6/30/2026						
						PROPOSED
	PUB	ORD	GENERAL FUND	ACTUAL	ESTIMATED	BUDGET
ACCT #	LSFO		DESCRIPTION	6-30-24	6-30-2025	6/30/2026
110-31110	L	L	Property Taxes - Current	1,994,259	2,100,000	2,131,000
110-31211	L	L	Property Taxes -Delinquent	56,951	57,000	50,000
110-31212	L	L	Property Taxes- Delinquent filed with C&M	24,859	50,000	20,000
110-31300	L	L	Property Taxes - Penalties	25,738	25,000	18,000
110-31511	L	I	Electric - In Lieu of Taxes	550,000	575,000	648,000
110-31514	L	I	Gas- In Lieu of Taxes	92,000	95,000	96,000
110-31600	L	L	Local Sales Tax	3,938,144	4,050,000	4,050,000
110-31710	L	L	Local Wholesale Beer Tax	275,946	280,000	280,000
110-31720	L	L	Local Wholesale Liquor Tax	78,588	80,000	80,000
110-31810	L	L	Business Tax Minimum	249,766	250,000	250,000
110-31860	L	L	Online Gambling Taxes	11,718	12,000	12,000
110-31910	L	L	Charter Franchise Fees	57,608	86,000	86,000
110-31911	L	L	Cable TV Franchise Fees	224	900	500
110-31920	L	T	Transfer from Tourism	35,000	35,000	35,000
110-31930	L	L	Special Assessments	462	1,500	1,500
110-31980	L	L	Mixed Drink Tax	32,844	30,000	30,000
110-32210	L	L	Beer fees	4,142	4,200	4,200
110-32220	L	L	Liquor fees		1,000	1,000
110-32300	L	L	Peddler's permits		100	100
110-32410	L	L	Animal fees	180	500	500
110-32600	O	P	Building Permits	51,764	40,000	25,000
110-33110	S	I	Main Street grants	20,959	75,000	50,000
110-33120	S	I	LPRF Grant	8,560	75,000	288,500
110-33132	F	I	FEMA Grant	141,857		0
110-33190	F	I	CDBG Grant for Community Center			259,200
110-33191	F	I	Connected Communities Grant for Community Ctr			200,000
110-33310	F	I	Housing Authority In Lieu of Tax	45,373	45,000	45,000
110-33320	F	I	TVA In Lieu of Tax	99,252	100,000	100,000
110-33403	S	I	Police Formula Grant	55,696	39,000	0
110-33410	S	I	State Salary Supplement Police & Fire	29,600	36,000	49,800
110-33420	S	I	GHSO Grant from State	-	19,000	20,000
110-33430	S	I	Police Bullet Proof Vest grant	5,410	500	500
110-33440	S	I	Cybersecurity Grants		3,000	58,700
110-33490	S	I	Urban Forestry Grant	850	500	500

110-33492	S	I	TDOT Railroad Grant Improvements	118,418	41,000	
110-33510	S	I	State Sales Tax	774,613	799,000	799,000
110-33520	S	I	State Income Tax (Hall)	-	0	0
110-33540	S	I	State Beer Tax	2,774	3,000	3,000
110-33553	S	I	State Gas and Motor Fuel Tax	11,556	11,500	11,500
110-33593	S	I	Corporate Excise Tax	23,268	0	0
110-33700	O	O	TML Safety Grant & Property Grant	5,710	3,000	3,000
110-33710	O	I	County Contributions to Tourism	10,000	10,000	10,000
110-33800	S	I	Telecom Taxes	4,071	4,000	4,000
110-34111	O	C	Duplication services	1,114	1,000	1,000
110-34121	O	C	Clerk Fees - Business Taxes	28,500	30,000	30,000
110-34134	O	C	Police Services to School Security Grant	300,000	300,000	300,000
110-34139	O	I	From SUB for Paving	20,000	0	0
110-34200	O	C	Public Safety Charges for Service (Police Security)	93,494	70,000	70,000
110-34310	O	C	General Street Charges	8,424	1,000	1,000
110-34330	O	C	Scrap Income	1,274	2,000	500
110-34451	O	O	BOE- Gas Reimbursement	11,326	11,000	12,000
110-34722	O	C	Pool Fees	30,031	10,000	10,000
110-34723	O	C	Swimming lessons	2,440	1,000	1,000
110-34725	O	C	Concessions at Pool	8,884	2,000	2,000
110-34741	O	C	League fees	300	500	500
110-34791	O	O	Biggs Home Grant	-	0	
110-34792	S	I	Police Violent Crime Grants	940,734	205,000	
110-34794	O	C	Tree Sale			
110-35110	O	F	City Court Fines and Costs	24,342	30,000	30,000
110-35150	O	F	Diversion filing	925	500	500
110-35200	O	F	Forfeits	858		
110-35300	O	F	Penalties	10	20	20
110-36110	O	O	Interest Income on checking	7,615	20,000	20,000
110-36120	O	O	Interest Income on CD & LGIP	261,443	200,000	200,000
110-36213	O	C	Med-Trans Rent	13,800	13,800	13,800
110-36350	O	O	Insurance Proceeds (Recoveries)	15,200	2,800	2,000
110-36351	O	O	Restitution for Vandalism	0	500	500
110-36500	O	C	Proceeds from asset sales	3,240	2,000	2,000
110-36710	O	O	Contributions	0	1,000	1,000
110-36900	O	O	Other Financing Sources			60,800
110-36964	O	T	Operating Transfers from Covid fund		130,000	0
110-36965	O	T	Transfer from Cigna Rebate fund		16,000	63,000
110-36990	O	O	Miscellaneous		9,000	7,000
			<b>DO NOT USE</b>			
			<b>TOTAL GENERAL FUND REVENUE</b>	<b>11,105,582</b>	<b>10,096,820</b>	<b>10,550,120</b>

				<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
				<b>6-30-24</b>	<b>6/30/2025</b>	<b>6/30/2026</b>
<b>110-41200</b>		<b>JUDICIAL</b>				
111		Salaries		2,650	2,400	2400
134		Christmas Bonus		203	250	250
141		Payroll Taxes			200	200
143		Retirement		120	120	120
		<b>DO NOT USE</b>				
		<b>TOTAL JUDICIAL</b>		<b>2,973</b>	<b>2,970</b>	<b>2,970</b>
<b>110-41210</b>		<b>LEGAL</b>				
				<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
				<b>6-30-24</b>	<b>6/30/2025</b>	<b>6/30/2026</b>
111		City Attorney Salary		34,534	37,440	38,938
134		End of Year Bonus			250	250
141		Payroll Taxes		2,642	2,864	2,998
143		Retirement		1,727	1,872	1,372
147		Unemployment		9	70	70
230		Fees & Dues		556	1,000	1,000
252		Legal Services & Background checks		63	250	750
255		Software Lexis		1,405	1,325	1,325
280		Travel & Training		1,538	1,000	1,500
		<b>DO NOT USE</b>				
		<b>TOTAL LEGAL</b>		<b>42,474</b>	<b>46,071</b>	<b>48,202</b>
				<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>BUDGET</b>
<b>110-41300</b>		<b>EXECUTIVE</b>		<b>6-30-24</b>	<b>6-30-2025</b>	<b>6/30/2026</b>
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		1,140	1,590	1,111
172		Election			9,000	
230		Publicity		9,855	9,000	9,000
245		Telephone		531	500	600
259		Professional Services (MTAS Codification)		106	7,300	7,300
280		Travel & Training & Meals		370	1,000	1,000
299		Mayor's Operating Supplies		4,610	5,000	5,000
331		Gas			500	500
731		Commissioner's Operating Supplies		12,443	10,000	10,000
		<b>DO NOT USE</b>				
		<b>TOTAL EXECUTIVE</b>		<b>63,234</b>	<b>78,040</b>	<b>68,661</b>

			ACTUAL	ESTIMATED	BUDGET
			6-30-24	6-30-2025	6/30/2026
110-41510					
		<b>CITY ADMINISTRATOR AND FINANCE</b>			
111		Salaries - Regular	196,683	233,165	242,492
112		Overtime	638	4,500	4,500
124		Intern/Part-time		2,500	3,000
132		Merit Pay Program	2,350	2,711	3,554
134		End of Year Bonus	1,500	1,600	1,600
141		OASI	14,172	19,000	19,519
142		Health Insurance	29,744	30,000	32,523
143		Retirement	9,984	12,400	8,769
145		Life Insurance	122	308	308
147		Unemployment	58	220	220
148		Disability	325	545	570
152		Dental	912	1,200	1,200
153		Vision	182	261	261
245		Telephone	4,206	5,000	5,000
253		Accounting and Auditing	32,200	31,500	31,500
256		Reappraisal Cost Share	8,761	9,000	9,000
280		Travel, Training, Certifications & Meals	7,991	10,000	7,500
310		Office Supplies	4,490	5,000	5,000
326		Clothing & Uniforms	968	1,500	1,500
329		Operating Supplies	212	3,500	3,500
520		Surety Bonds	3,180	3,500	3,500
945		Office Machines		500	500
		<b>DO NOT USE</b>			
		<b>TOTAL FINANCE AND ADMINISTRATION</b>	<b>318,678</b>	<b>377,910</b>	<b>385,516</b>

			ACTUAL	ESTIMATED	BUDGET
110-41530		TECHNOLOGY	6-30-24	6-30-2025	6/30/2026
111		Salary	44083	47,840	51,314
134		End of Year Bonus	250	500	500
141		OASI	3376	3,660	3,964
142		Health Insurance	9043	10,089	10,896
143		Retirement	1054	2,417	1,796
145		Life Insurance	21	55	60
147		Unemployment	41	70	70
148		Disability Insurance	56	140	190
152		Dental Insurance	279	300	300
153		Vision Insurance	56	61	61
245		Telephone	559	550	550
255		Data Processing	56,207	58,000	58,000
256		Computer Tax Notices	3,926	4,000	4,000
280		Cybersecurity & Training	3,656	6,000	6,000
329		Operating Supplies	638	750	750
793		Grants		3,700	8,000
923		Training		750	750
939		Phase 3 Computer Networking	14,163	15,000	15,000
939		Cybersecurity Grants & Generator			50,000
		DO NOT USE			
		TOTAL DATA PROCESSING	137,408	153,882	212,200
			ACTUAL	ESTIMATED	BUDGET
110-41620		ADMINISTRATIVE HEARINGS	6-30-24	6-30-2025	6/30/2026
171		Hearing Officer Fee		500	500
252		Legal Services		500	500
280		Training		500	500
329		Operating Supplies	10	500	500
		DO NOT USE	-		
		TOTAL ADMINISTRATIVE HEARINGS	10	2,000	2,000
			ACTUAL	ESTIMATED	BUDGET
110-41810		BUILDINGS	6-30-24	6-30-2025	6/30/2026
121		Building Maintenance, Wages	50,280	52,271	47,000
124		Janitorial Wages Part Time	9,946	10,683	11,110
134		End of Year Bonus	850	750	750
141		OASI	4,449	4,873	4,503
142		Health Insurance	9,906	10,089	10,896
143		Retirement	2,519	2,639	1,663
145		Life Insurance	51	51	60
147		Unemployment Insurance	45	90	125
148		Disability Insurance	135	150	190
152		Dental Insurance	304	320	320
153		Vision Insurance	60	65	65
241		Utilities, SPD & Parks Office	19,519	22,000	23,000
242		Utilities, City Hall	10,601	10,800	11,000
243		Utilities, Community Center & A Street buildings	2,212	10,000	11,000
244		Utilities, Building Maintenance at Garage			2,000
245		Internet, Phone IT Building 208 Monroe & A Street		1,000	4,000
260		Building Maintenance	47,700	42,000	42,000
320		Janitorial Supplies	5,618	5,000	5,000
326		Uniforms, Building Maintenance		350	400
793		Community Center Grants (CCF & CDBG)			520,000
937		Building Projects	7,940	45,000	30,000
940		Community Center plans	1,035,760	300,000	5,000
		DO NOT USE			
		TOTAL BUILDINGS	1,207,895	518,131	730,082

			<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>BUDGET</b>
<b>110-41920</b>		<b>TOURISM &amp; LIQUOR</b>	<b>6-30-24</b>	<b>6-30-2025</b>	<b>6/30/2026</b>
111		Salaries - Regular		58240	61608
112		Overtime		250	250
124		Visitor Center Wages	76,664	23,346	24,280
134		End of Year Bonus	750	1,400	1,250
141		OASI	5,861	6,368	6,685
142		Health Insurance	9,819	10,089	10,896
143		Retirement	2,757	2,925	2,165
145		Life Insurance	50	60	60
147		Unemployment	155	270	270
148		Disability	133	140	190
152		Dental	301	303	303
153		Vision	60	61	61
230		Publicity, Marketing	1,300	2,000	2,000
239		Programming Publicity		1,000	1,000
242		Depot Utilities	4,864	5,500	5,500
245		Depot & Traincar WIFI	10,889	12,500	12,500
280		Tourism Training & Travel & Meals	1,226	3,000	3,000
329		Operating Supplies	3,493	2,000	2,000
937		150th Celebration Planning Committee	3,301	50,000	50,000
		<b>DO NOT USE</b>			
		<b>TOTAL TOURISM</b>	<b>121,623</b>	<b>179,452</b>	<b>184,018</b>

			ACTUAL	ESTIMATED	BUDGET
110-41990		GENERAL GOVERNMENT	6-30-24	6-30-2025	6/30/2026
132		Employee awards, recognitions, retirements			2,000
146		Worker's Compensation	119,937	130,000	130,000
149		FSA Fees	5,703	6,000	1,000
235		TN Municipal League membership	3,247	3,300	3,350
241		Traincar Utilities	837	1,200	1,250
245		Fiber Internet	6,241	6,500	6,500
251		Employee Physicals		1,000	1,000
256		Emergency system for texts	2,506	5,000	8,000
280		Department Head Meetings, trainings, meals			1,500
299		Miscellaneous	4,415	2,000	2,000
329		Flags	608	1,500	1,000
511		Property Insurance, PE Partners	41,890	40,000	45,000
513		Liability Insurance, PE Partners	111,441	100,000	125,000
533		Christmas Decorations	18,896	15,000	10,000
534		July 4th Celebration	3,000	3,000	5,000
535		Downtown Improvement Projects	95,424	10,000	60,000
536		Copy Machines Leases all departments	15,107	14,000	14,000
700		Main Street Marketplace	10,500	12,000	12,000
701		North Monroe Volunteer Fire		1,000	1,000
702		Sweetwater Watershed		2,000	2,000
703		Christianburg Volunteer Fire	1,000	1,000	1,000
704		Isaiah House		1,000	1,000
721		Reverend Clinton Riddle Scholarship Award	500	500	500
722		Sweetwater Area Ministries	1,000	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 Scholarship Award	500	500	500
736		SVCA	15,000	15,000	15,000
737		Monroe County Friends of Animals	4,000	4,000	4,000
740		Loss/ Claim	4,449	1,500	1,500
765		Appropriation to Sweetwater Public Library	145,658	217,660	231,161
766		Sweetwater Library Postage	200	200	200
771		Matching funds for grants		0	0
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 Worke	5,000	5,800	5,800
793		ETAC		250	250
794		Imagination Library		2,000	2,000
798		Festival expenses		1,000	1,000
799		Christmas Parade Sponsorship/Kiwanis Club	2,000	3,000	3,000
930		TDOT Railroad Grant Improvements	134,852	0	0
937		Special Projects & Biggs Home	7,916	50,000	0
		<b>DO NOT USE</b>			
		<b>TOTAL GENERAL GOVERNMENT</b>	<b>769827</b>	<b>665,910</b>	<b>707,511</b>

			ACTUAL	ESTIMATED	BUDGET
110-42100		POLICE DEPARTMENT	6-30-24	6-30-2025	6/30/2026
111		Salaries - Regular	1,110,813	1,295,880	1,337,315
112		Salaries - Overtime	100,939	114,000	109,000
119		State Supplement- Inservice	16,800	37,000	37,000
124		Auxiliary Police, Wages	10,203	15,000	15,000
128		Full Time Police for SRO	220,173	227,760	236,870
132		Merit Pay Program	13,900	14,936	15,742
134		End of Year Bonus	12,188	13,200	14,000
141		OASI	110,557	127,355	135,017
142		Health Insurance	219,378	250,953	271,029
143		Retirement	65,774	81,579	59,462
145		Life Insurance	1,087	1,210	1,350
147		Unemployment Insurance	618	2,380	2,400
148		Disability Insurance	2,754	3,360	4,900
152		Dental Insurance	6,730	7,750	7,800
153		Vision Insurance	1,327	1,509	1,600
239		Publications & Fees		500	500
245		Telephone, Cable, Internet, Cellular, mobile terminals	28,777	26,000	32,000
251		Medical Services	801	1,000	1,000
254		Lab Expense		500	500
255		Computer Maintenance	10,084	14,000	23,000
259		Professional Services			
261		Repairs and Maintenance - Vehicles	27,572	15,000	15,000
280		Travel & Training & Meals	14,414	16,000	18,000
292		Coffee supplies		500	500
310		Office Supplies	2,459	3,000	3,000
326		Clothing, Uniforms, & BP Vests	17,138	16,000	16,000
327		Firearm supplies	3,012	5,000	5,000
329		Operating Supplies	9,173	8,500	8,500
331		Gas, Oil and Diesel	46,692	38,000	38,000
520		Surety Bonds		400	400
569		Fee to TBI		100	100
742		Special Investigative Funds	293	500	500
939		GHSO Equipment Grant	1,401	18,000	20,000
940		SRO Grant Expenses	1,985	5,000	5,000
942		vcif Equipment Grant	738,650	205,000	
944		Vehicles Capital lease/purchase	52,347	105,000	85,000
949		Equipment & Entry Team Equipment	113,463	25,000	45,000
		<b>DO NOT USE</b>			
		<b>TOTAL POLICE</b>	<b>3,056,998</b>	<b>2,696,872</b>	<b>2,565,486</b>

			ACTUAL	ESTIMATED	BUDGET
110-42151		COMMUNICATIONS	6-30-24	6-30-2025	6/30/2026
241		911 Equipment Bldg Utilties	513	750	750
290		911 Contract	82,700	82,948	82,948
645		EOC Center expenses	299	500	500
939		Communication Equipment	4,375	2,500	2,500
		DO NOT USE			
		TOTAL COMMUNICATIONS	87,887	86,698	86,698
			ACTUAL	ESTIMATED	BUDGET
110-42200		FIRE DEPARTMENT	6-30-24	6-30-2025	6/30/2026
111		Salaries - Regular	741,640	923,156	960,082
112		Salaries - Overtime	54,830	26,000	26,000
119		State Supplement, Inservice	12,800	12,800	12,800
121		Wages	2,954		
132		Merit Pay Program		9,732	9,601
134		End of Year Bonus	6,771	8,000	8,000
141		OASI	62,417	78,190	77,761
142		Health Insurance	114,522	170,648	184,300
143		Retirement	38,453	49,658	35,297
145		Life Insurance	552	900	920
147		Unemployment Insurance	378	1,200	1,200
148		Disability Insurance	1,414	2,285	3,000
152		Dental Insurance	3,565	5,151	5,151
153		Vision Insurance	770	1,030	1,030
162		Volunteer & PT Firemen	11,765	18,000	15,000
241		Utilities	15,809	16,500	16,500
245		Telephone, Cable, Internet, Cellular	9,125	8,500	8,500
246		Fire Hydrant Rental	25,212	28,000	28,000
251		Medical Services	5,651	10,000	10,000
260		Firehall Maintenance	24,306	23,000	23,000
261		Repairs and Maintenance - Vehicles	22,326	15,000	15,000
262		Equipment Repair	7,875	6,000	6,000
280		Travel & Training & Meals	10,140	15,000	15,000
326		Clothing and Uniforms	7,040	14,000	8,000
329		Other Operating Supplies	6,952	8,000	8,000
331		Gas, Oil and Diesel	15,602	13,500	13,500
939		School programming equipment/Tango Software	11,195	5,000	8,000
940		Equipment	177,659	75,000	25,000
		DO NOT USE			
		DO NOT USE			
		TOTAL FIRE DEPARTMENT	1,391,723	1,544,250	1,524,642

			ACTUAL	ESTIMATED	BUDGET
110-42410		SAFETY DEPARTMENT	6-30-24	6-30-2025	6/30/2026
251		Random Drug Testing		500	500
280		Safety Training	43	500	500
340		Safety Supplies	3,643	2,500	2,500
344		TML Safety Grant & Property Grant	3,044	6,000	6,000
937		ADA Improvements		5,000	5,000
		DO NOT USE			
		TOTAL SAFETY DEPARTMENT	6,730	14,500	14,500
			ACTUAL	ESTIMATED	BUDGET
110-42420		PLANNING & DEVELOPMENT	6-30-24	6-30-2025	6/30/2026
111		Wages	167,514	178,700	186,848
124		Part-time Interns	2,473	2,000	2,000
132		Merit Pay Program		2,149	2,313
134		End of Year Bonus	1,500	1,500	1,500
141		OASI	12,769	13,527	14,739
142		Health Insurance	29,790	30,266	32,687
143		Retirement	8,499	8,841	6,743
145		Life Insurance	93	150	180
147		Unemployment	63	310	310
148		Disability	247	295	600
152		DENTAL	915	909	915
153		Vision	243	300	300
239		Software and Safety Training		3,000	3,000
245		CEO Telephone	1,547	2,000	2,000
254		Professional & Engineering Fees	4,000	11,000	5,000
256		Inspection fees on contract	7,289	7,500	7,500
257		Planning Contract & Inspections	725		
259		ETDD Fee & Planning contract	12,952	13,000	13,000
261		Car Repair	73	500	500
280		Travel Training & Meals	2,520	3,500	3,500
298		Assessments for Mowing & Demolition	644	15,000	15,000
310		Membership IBC and Supplies	1,785	3,000	3,000
319		Historic Zoning Commission		1,000	1,000
326		Uniforms	456	750	750
329		Planning Commission	288	750	750
331		Gas	3,126	2,000	2,500
941		Vehicle/Equipment	3,950	2,000	2,000
		DO NOT USE			
		TOTAL PLANNING & DEVELOPMENT DEPARTMENT	263,461	303,947	308,635

			ACTUAL	ESTIMATED	BUDGET
			6-30-24	6-30-2025	6/30/2026
<b>110-43100</b>		<b>HIGHWAYS &amp; STREETS</b>			
111		Salaries - Regular	693,271	759,200	769,600
112		Salaries - Overtime	15,844	15,000	15,000
124		Part-time/Intern	53,841	3,500	12,500
132		Merit Pay Program	3,250	7,592	8,166
134		End of Year Bonus	6,375	8,000	8,000
141		OASI	57,130	60,343	62,215
142		Health Insurance	155,875	155,000	156,000
143		Retirement	33,002	38,710	27,747
145		Life Insurance	753	626	900
147		Unemployment Insurance	425	1,200	1,200
148		Disability Insurance	1,549	2,020	2,850
152		Dental Insurance	4,381	4,545	4,600
153		Vision Insurance	1,215	900	900
230		Publicity , Memberships		500	500
241		Utilities	9,525	9,000	9,000
245		Telephone, Cable, Internet, Cellular	11,526	11,000	11,000
251		Medical/Physicals	1,415	500	500
260		Building Maintenance	8,666	30,000	30,000
261		Vehicle Maintenance	5,793	8,000	8,000
262		Equipment Maintenance	13,765	15,000	15,000
280		Travel , Training & Meals & CDL	345	2,000	5,500
295		Landfill Fees *	115,661	65,000	45,000
326		Uniforms	10,179	10,200	10,200
329		Operating Supplies	13,038	9,500	9,500
331		Gas	50,338	39,000	40,000
341		Tools	1,922	1,000	1,000
410		Sidewalks	454	25,000	25,000
450		Stone	5,999	0	0
922		Landscaping	13,836	8,000	0
931		Contract Paving	55,329	25,000	25,000
939		Equipment Capital Purchases	161,165	0	0
		<b>DO NOT USE</b>			
		<b>TOTAL HIGHWAYS &amp; STREETS</b>	<b>1,505,867</b>	<b>1,315,336</b>	<b>1,304,878</b>
			<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
<b>110-43160</b>		<b>STREET LIGHTING</b>	<b>6-30-24</b>	<b>6-30-2025</b>	<b>6/30/2026</b>
241		Street Lighting, Traffic Signals, High Mast	207,121	210,000	190,000
259		Traffic Signal Maintenance			15,000
280		Traffic Signal Training			5,000
		<b>DO NOT USE</b>			
		<b>TOTAL STREET LIGHTING</b>	<b>207,121</b>	<b>210,000</b>	<b>210,000</b>
			<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>BUDGET</b>
<b>110-44143</b>		<b>ANIMAL CONTROL</b>	<b>6-30-24</b>	<b>6-30-2025</b>	<b>6/30/2026</b>
241		Shelter Utilities	3,016	3,100	3,100
329		Operating Supplies	1,357	1,500	1,500
937		Security Cameras		6,000	0
		<b>DO NOT USE</b>			
		<b>TOTAL ANIMAL CONTROL</b>	<b>4,373</b>	<b>10,600</b>	<b>4,600</b>

			ACTUAL	ESTIMATED	BUDGET
110-44400		RECREATION & PARKS	6-30-24	6-30-2025	6/30/2026
111		Wages	330553	374,932	438,296
112		Overtime	1,035	2,000	2,000
114		Summer Staff	36,826	37,000	17,000
124		Part-Time Interns		2,000	2,000
132		Merit Pay Program	400	4,272	4,383
134		End of Year Bonus	3,083	3,000	3,500
141		OASI	27,650	32,337	35,739
142		Health Insurance	59,004	60,229	86,728
143		Retirement	13,096	19,160	15,564
145		Life Insurance	288	302	500
147		Unemployment	167	1,090	1,000
148		Disability	730	806	1,520
152		Dntal	1,671	1,850	2,424
153		Vision	534	375	483
230		Publicity		500	500
235		License Fees	890	900	1,000
241		Utilities	61,935	62,000	62,000
245		Telephone & Internet	7,080	7,500	7,500
251		Medical / First Aid supplies	1,478	1,500	1,500
254		Planning		500	500
256		Swimming lessons		800	800
261		Truck Maint.	2,733	3,000	3,000
262		Equipment Maintenance	3,647	3,000	3,000
280		Travel, Training & Meals	3,954	1,500	1,500
299		Miscellaneous	705	200	750
320		Repair Supplies- Pool	1,760	5,000	0
322		Chemicals	1,760	2,500	500
326		Uniforms	2,898	2,400	3,200
329		Operating Supplies	4,201	2,000	2,000
330-10		Baseball	3,357	5,000	5,000
330-11		Football	1,401	5,000	5,000
330-12		Soccer	3,413	5,000	8,000
330-13		Softball	720	5,000	5,000
330-14		Playground	33	500	500
330-15		Splash Pad/Fitness Court Maintenance	2,400	2,500	2,500
331		Gas	10,488	10,000	10,000
341		Tools	1,259	500	500
342		Signage	32	600	600
350		Concessions at Pool	4,446	3,000	1,500
430		Homecoming Bridge		10,000	
740		Vandalism cost	393	1,000	500
922		Landscaping	4,660	1,000	9,000
937		Improvements & LPRF Grant	62,455	156,000	646,000
939		Equipment		4,000	16,000
		<b>DO NOT USE</b>			
		<b>TOTAL RECREATION</b>	<b>663,135</b>	<b>841,753</b>	<b>1,408,987</b>

			ACTUAL	ESTIMATED	BUDGET
<b>110-44520</b>		<b>MUSEUM</b>	<b>6-30-24</b>	<b>6-30-2025</b>	<b>6/30/2026</b>
241		Utilities	1,611	2,000	2,000
260		Bldg Maintenance		250	250
329		Operating Supplies		250	250
		<b>DO NOT USE</b>			
		<b>TOTAL MUSEUM</b>	<b>1,611</b>	<b>2,500</b>	<b>2,500</b>
			<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>BUDGET</b>
<b>110-44790</b>		<b>TREE BOARD</b>	<b>6-30-24</b>	<b>6-30-2025</b>	<b>6/30/2026</b>
240		Tree Board Expense	2,961	3,000	3,000
329		Tree Sale & Grant	1,700	1,200	1,000
		<b>DO NOT USE</b>			
		<b>TOTAL TREE BOARD</b>	<b>4,661</b>	<b>4,200</b>	<b>4,000</b>
			<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>BUDGET</b>
<b>44900</b>		<b>EDUCATION</b>	<b>6-30-24</b>	<b>6-30-2025</b>	<b>6/30/2026</b>
331		Gas Charges	12,021	11,000	12,000
761		Mixed Drink Tax	16422	3,000	3,000
769		Education Appropriation	600,000	625,000	635,000
770		Grant to Sweetwater High School	5,000	5,000	5,000
937		Designated to Capital Debt	40,000	40,000	40,000
939		Technology Addition	25,000	25,000	25,000
		<b>DO NOT USE</b>			
		<b>TOTAL EDUCATION</b>	<b>698,443</b>	<b>709,000</b>	<b>720,000</b>
			<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>BUDGET</b>
<b>47200</b>		<b>ECONOMIC DEVELOPMENT</b>	<b>6-30-24</b>	<b>6-30-2025</b>	<b>6/30/2026</b>
280		Board Expense & Training & Meals	3,227	3,000	3,000
329		Supplies & Recruiting Materials	2,129	1,000	1,000
939		Infrastructure Expansion	25,696	0	0
		<b>DO NOT USE</b>			
		<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>31,052</b>	<b>4,000</b>	<b>4,000</b>

			ACTUAL	ESTIMATED	BUDGET
47210		<b>MAIN STREET PROGRAM</b>	<b>6-30-24</b>	<b>6-30-2025</b>	<b>6/30/2026</b>
114		Salary	39,174	41,737	44,446
134		End of Year Bonus	500	500	500
141		OASI	2,807	3,231	3,438
142		Health Insurance	9,838	10,089	10,896
143		Retirement	1,959	2,112	1,556
145		Life Insurance	21	50	60
147		Unemployment	20	45	70
148		Disability Insurance	55	90	190
152		Dental Insurance	301	305	305
153		Vision Insurance	120	61	61
280		Travel & Training & Meals	5,814	3,000	3,000
326		Uniforms	264	500	400
329		Operating Supplies & Jr Board expenses	5,872	5,000	5,000
793		Other Grants	8,500	200,000	50,000
937		Equipment/Improvements	7,059	0	500
		<b>DO NOT USE</b>			
		<b>TOTAL MAIN STREET PROGRAM</b>	<b>82,304</b>	<b>266,720</b>	<b>120,423</b>
		<b>DEBT SERVICE</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>BUDGET</b>
110-49430			<b>6-30-24</b>	<b>6-30-2025</b>	<b>6/30/2026</b>
252		Legal Services		500	500
610		Principal on SRF Loan (Stormwater)	90,816	102,108	104,172
611		Principal on Bond TML-2016	79,100	81,900	83,700
612		Principal on Capital Outlay Note Fire Trucks	70,000	71,000	73,000
613		Principal on Capital Lease for Police Vehicles	47,300	48,200	49,715
614		Principal on Community Center Bond	0	0	0
630		Interest on SRF Loan	20,256	8,964	6,900
631		Interest on TML Bond	20,060	17,798	15,455
632		Interest on Capital Outlay Note Fire Trucks	7,128	5,605	4,050
633		Interest on Capital Lease for Police Vehicles	3,024	2,036	1,028
634		Interest on Community Center Bond	0	0	0
		<b>DO NOT USE</b>			
		<b>TOTAL DEBT SERVICE</b>	<b>337,684</b>	<b>338,111</b>	<b>338,521</b>

		Judicial	2,973	2,970	2,970
		Legal	42,474	46,071	48,202
		Executive	63,234	78,040	68,661
		Finance and Administration	318,678	377,910	385,516
		Data Processing	137,408	153,882	212,200
		Administrative Hearing Proceeding	10	2,000	2,000
		Buildings	1,207,895	518,131	730,082
		Tourism	121,623	179,452	184,018
		General Government	624,169	520,252	707,511
		Police Department	3,056,998	2,696,872	2,565,486
		Communications	87,887	86,698	86,698
		Fire Department	1,391,723	1,544,250	1,524,642
		Safety	6,730	14,500	14,500
		Planning & Development	263,461	303,947	308,635
		Highways & Streets	1,505,867	1,315,336	1,304,878
		Street Lighting	207,121	210,000	210,000
		Animal Control	4,373	10,600	4,600
		Recreation & Parks	663,135	841,753	1,408,987
		Museum	1,611	2,500	2,500
		Tree Board	4,661	4,200	4,000
		Education & Appropriation from General Fund	698,443	709,000	720,000
		Economic Development	31,052	4,000	4,000
		Main Street	82,304	266,720	120,423
		Debt Service	337,684	338,111	338,521
		Less transfers out from audit			
		<b>TOTAL EXPENDITURES</b>	<b>10,429,360</b>	<b>10,227,195</b>	<b>10,959,029</b>

			ACTUAL	ESTIMATED	PROPOSED
			6-30-24	6-30-2025	BUDGET
		DESCRIPTION			46,203
		<b>GENERAL FUND SUMMARY</b>			
		TOTAL REVENUE	11,105,582	10,096,820	10,550,120
		TOTAL EXPENDITURES	10,429,360	10,227,195	10,959,029
		EXCESS (DEFICIT) OF REVENUE OVER EXPENSES	676,222	-130,375	-408,909
		BEGINNING FUND BALANCE	5,611,232	6,478,064	6,347,689
		AVAILABLE FUNDS	16,716,814	16,574,884	16,897,809
		ESTIMATED ENDING FUND BALANCE	6,478,064	6,347,689	5,938,780
		<b>SALARY SUMMARY</b>			
		Judicial	2,650	2,400	2,400
		Legal	4,800	37,440	38,938
		Executive	30,000	31,750	31,750
		Finance and Administration	198,183	234,765	252,146
		Data Processing	0	48,340	51,814
		Buildings	61,076	63,704	58,860
		Tourism	77,414	24,746	25,530
Public Safety		Police Department	1,569,485	1,702,840	1,764,927
		Fire Department	816,041	969,956	1,016,483
		Planning & Development	169,014	180,200	190,661
		Highways & Streets	715,490	782,200	800,766
		Recreation & Parks	479,240	418,932	467,178
		Main Street	39,674	42,237	44,946
		<b>For Newspaper:</b>			
		<b>TOTAL SALARIES</b>	<b>4,163,066</b>	<b>4,539,510</b>	<b>4,746,400</b>
		<b>Total Other Expenditures</b>	<b>6,266,294</b>	<b>5,687,685</b>	<b>6,212,629</b>
		<b>Total expenditures for newspaper</b>	<b>10,429,360</b>	<b>10,227,195</b>	<b>10,959,029</b>
			10,429,360	10,227,195	10,959,029
			0	0	0

		<b>Revenue breakdown for newspaper publication:</b>			
		Local Taxes	6,406,438	7,733,200	7,793,800
		State	1,055,775	1,311,500	1,285,500
		Federal	286,482	145,000	604,200
		Other	900,694	907,120	866,620
		Subtotal:	8,649,389	10,096,820	10,550,120
			<b>11,105,582</b>	<b>10,096,820</b>	<b>10,550,120</b>
		TEST:		TRUE	TRUE
			11,105,582	10,096,819	10,550,119
		<b>Breakdown for Ordinance Tab:</b>			
		Local Taxes	6,661,902	7,028,200	7,014,800
		Licenses And Permits	56,476	40,000	25,000
		Intergovernmental	3,670,916	2,136,500	2,643,700
		Charges For Services	238,514	433,300	431,800
		Fines And Forfeitures	26,135	30,520	30,520
		Other Revenues	437,840	263,300	369,300
		Debt Proceeds	0	130,000	0
		Transfers In - from other funds		35,000	35,000
			<b>11,105,582</b>	<b>10,096,820</b>	<b>10,550,120</b>
		Test:		TRUE	TRUE

CITY OF SWEETWATER, TENNESSEE						
BUDGET WORKSHEET FYE 6/30/2026						
						PROPOSED
	PUB	ORD	STATE STREET AID	ACTUAL	ESTIMATED	BUDGET
ACCT #	LSFO		DESCRIPTION	6-30-24	6/30/2025	6-30-26
121-						
33551	L	L	Gasoline Tax	219,655	228,000	230,000
33430	S	I	STP Revenue/State Grant Revenue	3,663	707,500	507,500
34139	L	I	From SUB for street cuts		20,000	20,000
36500	L	C	Sale of Equipment on Gov Deals	15,800		

DO NOT USE						
TOTAL SSA REVENUE				242,912	955,500	757,500

STATE STREET AID						
121-43120						
254			Professional Services	3,358	5,000	
261			Vehicle Maintenance	7,565	7,500	7,500
262			Equipment Maintenance	21,831	25,000	20,000
268			Paint	10,622	8,000	8,000
322			Chemicals	1,096	1,000	500
333			Broom replacements	940	1,000	1,000
341			Tools	1,591	1,000	500
342			Signs	18,829	10,000	5,000
410			Sidewalk	19,043	17,000	15,000
426			Metal catch basin covers	2,332	1,000	500
450			Stone		5,000	500
454			Salt	4,560	4,000	4,000
470			Asphalt for repairs	16,881	5,000	10,000
490			Other Materials			55,000
931			Contract Paving	39,818	75,000	120,000
937			STP Project Incl Engineering	6,052	250,000	0
938			TAP Grant Project	9,000	100,000	100,000
939			Multimodal Phase 1 Grant	16,200	450,000	450,000
940			Equipment Capital Purchases	268,492	5,000	15,000
DO NOT USE						
TOTAL STATE STREET AID				449,742	965,500	812,500
TOTAL EXPENDITURES				449,742	965,500	812,500
						PROPOSED
				ACTUAL	ESTIMATED	BUDGET
DESCRIPTION				6-30-24	6-30-25	6-30-26
SSA FUND SUMMARY						
TOTAL REVENUE				242,912	955,500	757,500
TOTAL EXPENDITURES				449,742	965,500	812,500
EXCESS (DEFICIT) OF REVENUE OVER EXPENSES				(206,830)	(10,000)	(55,000)
BEGINNING FUND BALANCE				416,423	209,593	199,593
AVAILABLE FUNDS				659,335	1,165,093	957,093
ESTIMATED ENDING FUND BALANCE				209,593	199,593	144,593

**CITY OF SWEETWATER, TENNESSEE**  
**BUDGET WORKSHEET FYE 6/30/2026**

		ACTUAL	ESTIMATED	PROPOSED
ACCT #	DESCRIPTION	6/30/2024	6/30/2025	6-30-26
122- 35140	Drug Fines	7,323	12,000	10,000
35200	Drug Forfeitures/Seizures	1,030	5,000	1,000
36500	Sale of Materials and Supplies- Gov Deals		500	500
	DO NOT USE			
	<b>TOTAL DRUG FUND REVENUE</b>	<b>8,353</b>	<b>17,500</b>	<b>11,500</b>

122-42129	<b>Expenditures:</b>			
121	Wages		1,000	1,000
245	Telephone	1,863	2,000	2,000
254	Lab Expense		100	100
259	Professional Services		500	500
261	Vehicle Maintenance		500	500
299	National Night Out & Misc		3,000	3,000
320	Supplies		1,000	1,000
326	Uniforms		250	200
329	Operating Supplies	9,759	250	200
742	Investigative Funds		5,000	3,000
939	Improvements			
	DO NOT USE			
	<b>TOTAL DRUG FUND EXPENDITURES</b>	<b>11,622</b>	<b>13,600</b>	<b>11,500</b>

		ACTUAL	ESTIMATED	PROPOSED
	DESCRIPTION	6-30-24	6-30-25	6-30-26
	<b>DRUG FUND SUMMARY</b>			
	TOTAL REVENUE	8,353	17,500	11,500
	TOTAL EXPENDITURES	11,622	13,600	11,500
	EXCESS (DEFICIT) OF REVENUE OVER EXPENS	(3,269)	3,900	0
	BEGINNING FUND BALANCE	80,255	76,986	80,886
	AVAILABLE FUNDS	88,608	94,486	92,386
	ESTIMATED ENDING FUND BALANCE	76,986	80,886	80,886
	<b>SALARY SUMMARY</b>			
		0	1,000	1,000
	<b>TOTAL SALARIES</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>
	<b>Total Other Expenditures</b>	<b>11,622</b>	<b>12,600</b>	<b>10,500</b>
	<b>Total expenditures</b>	<b>11,622</b>	<b>13,600</b>	<b>11,500</b>

				PROPOSED
Fund 126	Law Enforcement Agency Fund	ACTUAL	ESTIMATED	BUDGET
	DESCRIPTION	6-30-24	6-30-25	6-30-26
36500	Sale of Materials and Supplies	46712	10000	10000
36110	Interest Earned	437		100
	DO NOT USE			
	<b>TOTAL REVENUE</b>	<b>47,149</b>	<b>10,000</b>	<b>10,100</b>

42100-

	<b>Expenditures:</b>			
230	Publicity			
329	Operating Supplies	11,427	5,000	5,000
939	Equipment	12,823	25,000	5,000
	DO NOT USE			
	<b>TOTAL EXPENDITURES</b>	<b>24,250</b>	<b>30,000</b>	<b>10,000</b>
				<b>PROPOSED</b>
		<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>BUDGET</b>
	<b>DESCRIPTION</b>	<b>6-30-24</b>	<b>6-30-25</b>	<b>6-30-26</b>
	<b>LEA FUND SUMMARY</b>			
	TOTAL REVENUE	47,149	10,000	10,100
	TOTAL EXPENDITURES	24,250	30,000	10,000
	EXCESS (DEFICIT) OF REVENUE OVER EXPENSES	22,899	(20,000)	100
	BEGINNING FUND BALANCE	81,100	103,154	83,154
	AVAILABLE FUNDS	127,404	113,154	93,254
	ESTIMATED ENDING FUND BALANCE	103,154	83,154	83,254

**CITY OF SWEETWATER, TENNESSEE  
BUDGET WORKSHEET FYE 6/30/2026**

					PROPOSED	
	PUB	ORD		ACTUAL	ESTIMATED	BUDGET
ACCT #	LSFO		DESCRIPTION	6-30-24	6/30/2025	6-30-26
132-34400	L	C	GARBAGE FEE REVENUE	307,645	307,000	307,000
			<b>DO NOT USE</b>			
			<b>TOTAL SANITATION REVENUE</b>	<b>307,645</b>	<b>307,000</b>	<b>307,000</b>
132- 43200			<b>Expenditures:</b>			
290			WCI GARBAGE CONTRACT	290,144	302,965	308,479
295			Landfill charges & Improvements	28,474	0	0
329			Refunds		100	100
			<b>DO NOT USE</b>			
			<b>TOTAL SANITATION EXPENDITURES</b>	<b>318,618</b>	<b>303,065</b>	<b>308,579</b>
						<b>PROPOSED</b>
				<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>BUDGET</b>
			<b>DESCRIPTION</b>	<b>6-30-24</b>	<b>6-30-25</b>	<b>6-30-26</b>
			<b>SANITATION FUND SUMMARY</b>			
			TOTAL REVENUE	307,645	307,000	307,000
			TOTAL EXPENDITURES	318,618	303,065	308,579
			EXCESS (DEFICIT) OF REVENUE OVER EXP	(10,973)	3,935	(1,579)
			BEGINNING FUND BALANCE	50,393	39,420	43,355
			AVAILABLE FUNDS	358,038	346,420	350,355
			ESTIMATED ENDING FUND BALANCE	39,420	43,355	41,776

**CITY OF SWEETWATER, TENNESSEE  
BUDGET WORKSHEET FYE 6/30/2026**

				Sweetwater Public Library Fund 124		
	PUB	ORD		ACTUAL	ESTIMATED	PROPOSED
ACCT #	LSFO		DESCRIPTION	6-30-24	6-30-25	6-30-26
33710	L	I	Monroe County	49,036	57,625	57,625
33720	L	I	City of Sweetwater	145,000	217,660	231,161
34701	O	C	Restricted Donations	14,282	12,000	12,000
34704	O	O	Grants	1,741	2,000	2,000
34760	O	F	Library Charges	4,710	5,000	5,000
34761	O	F	Damaged/Lost fees	751	1,000	1,000
36730	O	O	Donations	1,732	4,315	4,315
36990	O	O	Other - Misc. Income	68	500	500

				DO NOT USE			
				TOTAL	217,320	300,100	313,601
				TOTAL REVENUES	217,320	300,100	313,601
44800-			<b>Sweetwater Public Library Expenditures</b>				
132			Salaries & Wages	153,174	162,758	169,240	
134			Christmas Bonus		2,250	2,500	
141			Payroll Taxes - Fica/Mcare	11,718	12,623	13,138	
142			Health Insurance		50,191	54,206	
143			TCRS Retirement		4,600	5,250	
145			Life Insurance		165	303	
147			Payroll Taxes - SUTA	151	270	300	
148			Disability Premium		420	420	
152			Dental Premium		900	900	
153			Vision Insurance		183	183	
241			Utilities	9,466	11,600	11,600	
245			Telephone	2,243	3,000	3,000	
255			Software	1,238	1,500	1,500	
256			Security Monitoring	303	112	100	
260			Building Repairs	2,486	6,500	6,500	
280			Travel & Training & Meals	837	1,000	1,000	
319			Summer Reading Program	1,877	2,000	2,000	
323			Combined Programs	1,009	1,000	1,000	
329			Operating Supplies	6,425	7,000	7,000	
397			Collection Development	20,838	27,528	28,961	
490			Grant Expenses	2,570	4,000	4,000	
942			Other Equipment		500	500	
				DO NOT USE			
				TOTAL	214,336	300,100	313,601
				TOTAL EXPENDITURES	214,336	300,100	313,601
							PROPOSED
				ACTUAL	ESTIMATED	BUDGET	
				6-30-24	6-30-25	6-30-26	
				DESCRIPTION			
				LIBRARY FUND SUMMARY			
				TOTAL REVENUE	217,320	300,100	313,601
				TOTAL EXPENDITURES	214,336	300,100	313,601
				EXCESS (DEFICIT) OF REVENUE OVER EXI	2,984	0	(0)
				BEGINNING FUND BALANCE	51,122	54,105	54,105
				AVAILABLE FUNDS	268,442	354,205	367,706
				ESTIMATED ENDING FUND BALANCE	54,105	54,105	54,105

			<b>CITY OF SWEETWATER, TENNESSEE</b>			
			<b>BUDGET WORKSHEET FYE 6/30/2026</b>			
						<b>PROPOSED</b>
	<b>PUB</b>	<b>ORD</b>	<b>TOURISM FUND</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>BUDGET</b>
<b>ACCT #</b>	<b>LSFO</b>		<b>DESCRIPTION</b>	<b>6-30-24</b>	<b>6/30/2025</b>	<b>6-30-26</b>
123-31920	L	L	Occupancy Tax Revenue	84,603	90,000	90,000
36710			Mural Grant Revenue	9,900	22,000	

			<b>DO NOT USE</b>			
			<b>TOTAL REVENUE</b>	<b>94,503</b>	<b>112,000</b>	<b>90,000</b>

<b>123-41920</b>			<b>Expenditures:</b>			
230			Programming Publicity & Subscription	18,760	20,000	20000
241			Transfer to GF	35,000	35,000	35000
254			Murals	26,593	24,000	10000
599			Sports Tourism Assistance	1,134	500	500
280			Tourism Training & Travel	3,212	3,000	3000
289			Special Events & Projects	17,396	25,000	18000
329			Operating Supplies	200	3,500	3500
			<b>DO NOT USE</b>			
			<b>TOTAL</b>	<b>67,291</b>	<b>111,000</b>	<b>90,000</b>
			<b>TOTAL EXPENDITURES</b>	<b>67,291</b>	<b>111,000</b>	<b>90,000</b>
						<b>PROPOSED</b>
				<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>BUDGET</b>
			<b>DESCRIPTION</b>	<b>6-30-24</b>	<b>6-30-25</b>	<b>6-30-26</b>
			<b>TOURISM FUND SUMMARY</b>			
			TOTAL REVENUE	94,503	112,000	90,000
			TOTAL EXPENDITURES	67,291	111,000	90,000
			EXCESS (DEFICIT) OF REVENUE OVER EXP	27,212	1,000	0
			BEGINNING FUND BALANCE	69,512	61,724	62,724
			AVAILABLE FUNDS	164,015	173,724	152,724
			ESTIMATED ENDING FUND BALANCE	61,724	62,724	62,724



CITY OF SWEETWATER, TENNESSEE						
BUDGET WORKSHEET FYE 6/30/2026						
						PROPOSED
	PUB	ORD	COVID FUND	ACTUAL	ESTIMATED	BUDGET
ACCT #	LSFO		DESCRIPTION	6-30-24	6/30/2025	6-30-26
311-33200	F	I	Federal Covid Funds		-	0
36120	O	O	Interest Earned	54,035	50,000	-

DO NOT USE						
TOTAL REVENUE				54,035	50,000	-

311- 41920			Expenditures:			
111			Salaries			0
259			Administration ETDD			0
720			Grants to Non-profits			0
763			Transfer to Other funds	276,400	195,810	0
912			Capital Projects	1,025,000		0
937			Facilities			0
939			Communications Equipment			0
940			Equipment			0
			DO NOT USE			-
TOTAL				1,301,400	195,810	0
TOTAL EXPENDITURES				1,301,400	195,810	0
						PROPOSED
				ACTUAL	ESTIMATED	BUDGET
DESCRIPTION				6-30-24	6-30-25	6-30-26
<b>COVID FUND SUMMARY</b>						
TOTAL REVENUE				54,035	50,000	0
TOTAL EXPENDITURES				1,301,400	195,810	0
EXCESS (DEFICIT) OF REVENUE OVER EXP				(1,247,365)	(145,810)	0
BEGINNING FUND BALANCE				1,393,175	145,810	0
AVAILABLE FUNDS				1,447,210	195,810	0
ESTIMATED ENDING FUND BALANCE				145,810	0	0

**CITY OF SWEETWATER, TENNESSEE**  
**BUDGET WORKSHEET FYE 6/30/2026**

			<b>PROPOSED</b>
Sweetwater Utilities Board	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>BUDGET</b>
<u>DESCRIPTION</u>	<b>6-30-24</b>	<b>6/30/2025</b>	<b>6-30-26</b>
<b>TOTAL REVENUE</b>	<b>29,217,315</b>	<b>31,215,000</b>	<b>32,134,500</b>

<b>TOTAL EXPENDITURES</b>	<b>27,487,490</b>	<b>29,602,000</b>	<b>30,534,700</b>
			<b>PROPOSED</b>
	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>BUDGET</b>
<b>DESCRIPTION</b>	<b>6-30-24</b>	<b>6-30-25</b>	<b>6-30-26</b>
<b>SUB ELECTRIC FUND SUMMARY</b>			
TOTAL REVENUE	29,217,315	31,215,000	32,134,500
TOTAL EXPENDITURES	27,487,490	29,602,000	30,534,700
EXCESS (DEFICIT) OF REVENUE OVER EXPENSES	1,729,825	1,613,000	1,599,800
BEGINNING FUND BALANCE	29,073,164	30,802,989	32,415,989
AVAILABLE FUNDS	58,290,479	62,017,989	64,550,489
ESTIMATED ENDING FUND BALANCE	30,802,989	32,415,989	34,015,789

<b>CITY OF SWEETWATER, TENNESSEE</b>			
<b>BUDGET WORKSHEET FYE 6/30/2026</b>			
			<b>PROPOSED</b>
<b>Sweetwater Utilities Board W&amp;S</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>BUDGET</b>
<b><u>DESCRIPTION</u></b>	<b>6-30-24</b>	<b>6-30-25</b>	<b>6-30-26</b>
TOTAL REVENUE	4,265,139	3,914,675	6,739,500

<b>DO NOT USE</b>			
<b>TOTAL REVENUE</b>	<b>4,265,139</b>	<b>3,914,675</b>	<b>6,739,500</b>
<b>TOTAL EXPENDITURES</b>	<b>3,471,767</b>	<b>3,385,000</b>	<b>3,485,500</b>
			<b>PROPOSED</b>
	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>BUDGET</b>
<b>DESCRIPTION</b>	<b>6-30-24</b>	<b>6-30-25</b>	<b>6-30-26</b>
<b>SUB WATER &amp; SEWER FUND SUMMARY</b>			
TOTAL REVENUE	4,265,139	3,914,675	6,739,500
TOTAL EXPENDITURES	3,471,767	3,385,000	3,485,500
EXCESS (DEFICIT) OF REVENUE OVER EXPENSES	793,372	529,675	3,254,000
BEGINNING FUND BALANCE	18,109,948	19,180,895	19,710,570
AVAILABLE FUNDS	22,375,087	23,095,570	26,450,070
ESTIMATED ENDING FUND BALANCE	19,180,895	19,710,570	22,964,570

<b>CITY OF SWEETWATER, TENNESSEE</b>			
<b>BUDGET WORKSHEET FYE 6/30/2026</b>			
			<b>PROPOSED</b>
<b>Sweetwater Utilities Board - Gas</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>BUDGET</b>
<b>DESCRIPTION</b>	<b>6-30-24</b>	<b>6-30-25</b>	<b>6-30-26</b>
<b>TOTAL REVENUE</b>	<b>2,606,469</b>	<b>2,523,000</b>	<b>2,592,100</b>

<b>TOTAL EXPENDITURES</b>	<b>2,140,894</b>	<b>2,279,000</b>	<b>2,343,900</b>
			<b>PROPOSED</b>
	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>BUDGET</b>
<b>DESCRIPTION</b>	<b>6-30-24</b>	<b>6-30-25</b>	<b>6-30-26</b>
<b>SUB GAS FUND SUMMARY</b>			
TOTAL REVENUE	2,606,469	2,523,000	2,592,100
TOTAL EXPENDITURES	2,140,894	2,279,000	2,343,900
EXCESS (DEFICIT) OF REVENUE OVER EXPENSES	465,575	244,000	248,200
BEGINNING FUND BALANCE	12,100,008	12,565,583	12,809,583
AVAILABLE FUNDS	14,706,477	15,088,583	15,401,683
ESTIMATED ENDING FUND BALANCE	12,565,583	12,809,583	13,057,783

**SWEETWATER UTILITIES BOARD  
BUDGET FOR THE YEAR ENDING JUNE 30, 2026**

Electric Fund Detail

	Actual FY2024 from audit	Estimated FY2025	3% Budget FY2026
<i>Operating Revenue</i>			
-----			
Electric Revenue	27,090,037	30,076,000	30,978,300
Forfeited Discounts	176,860	190,000	195,700
Rent From Electric Property	642,871	663,000	682,900
Other Electric Revenue	55,801	55,000	56,600
 Subtotal	 27,965,569	 30,984,000	 31,913,500
 <i>Other Revenue</i>			
-----			
Interest Earned	245,340	210,000	200,000
Misc. Service Revenue	22,425	21,000	21,000
Gain on Sale of Capital Assets	983,981		
Subtotal	1,251,746	231,000	221,000
 <b>TOTAL REVENUE</b>	 29,217,315	 31,215,000	 32,134,500
 <i>Expenses</i>			
-----			
Purchased Power	21,056,427	23,000,000	23,690,000
Distribution Expense	2,404,166	2,264,000	2,331,900
Customer Accounts Expense	453,379	455,000	468,700
Customer Services Expense	19,034	19,000	19,600
Industrial Development Expense	10,449	29,000	29,900
Administrative Expense	875,419	1,071,000	1,103,100
Interest & Debt Expense	388,405	370,000	370,000
Depreciation	1,588,839	1,682,000	1,732,500
Taxes & Tax Equivalent	691,372	712,000	789,000
 <b>TOTAL EXPENSES</b>	 27,487,490	 29,602,000	 30,534,700
 <b>REVENUE OVER EXPENSES</b>	 1,729,825	 1,613,000	 1,599,800
 NET ASSETS	 40,862,219	 42,000,000	 42,500,000
CASH & TEMP. INVESTMENTS	4,692,295	4,000,000	4,000,000
 PRINCIPAL PAYMENT ON			
2004 BOND	463,000	96,000	0
AMIN BLDG LOAN FROM GAS	35,564	35,000	43,000
2022 BOND	155,000	155,000	160,000
ELECTRIC CUSTOMERS	9,797	9,895	9,900

**SWEETWATER UTILITIES BOARD  
BUDGET FOR THE YEAR ENDING JUNE 30, 2026**

Water & Sewer Fund Detail

	Actual FY2024 from audit	Estimated FY2025	3% Budget FY2026
<i>Operating Revenue</i>			
-----			
Water Sales	2,583,544	2,450,000	2,523,500
Sewer Sales	1,441,457	1,250,000	1,287,500
 Subtotal	 4,025,001	 3,700,000	 3,811,000
 <i>Other Revenue</i>			
-----			
Interest Earned	130,941	125,000	100,000
Fire Hydrant Fees	27,504	27,500	27,500
Tap Fees	75,000	55,000	55,000
Misc. Service Revenue	6,693	6,000	6,000
Contributed Capital/Grant Revenue	0	1,175	2,740,000
 Subtotal	 240,138	 214,675	 2,928,500
 <b>TOTAL REVENUE</b>	 <b>4,265,139</b>	 <b>3,914,675</b>	 <b>6,739,500</b>
 <i>Expenses</i>			
-----			
Purchased Water	218,199	219,000	224,500
Pumping and Treatment	1,212,918	1,201,000	1,237,000
Transmission and Distribution	478,156	439,000	452,200
Customer Accounts Expense	242,715	223,000	229,700
Administrative Expense	422,902	404,000	416,100
Interest Expense	112,952	102,000	105,100
Depreciation	719,966	727,000	748,800
Taxes & Tax Equivalent	63,959	70,000	72,100
 <b>TOTAL EXPENSES</b>	 <b>3,471,767</b>	 <b>3,385,000</b>	 <b>3,485,500</b>
 <b>REVENUE OVER EXPENSES</b>	 <b>793,372</b>	 <b>529,675</b>	 <b>3,254,000</b>
 <b>NET ASSETS</b>	 <b>18,731,252</b>	 <b>18,100,000</b>	 <b>20,500,000</b>
<b>CASH &amp; TEMP. INVESTMENTS</b>	<b>6,205,650</b>	<b>7,100,000</b>	<b>7,000,000</b>
 <b>PRINCIPAL PAYMENT ON</b>			
SRF03-170 & SRF04-177	108,000	110,545	113,160
2010 SEWER BOND	362,000	376,000	390,000
WATER PLANT REHAB DG 14-148	89,268	90,156	91,056
USDA LOAN	23,022	23,633	24,261
 <b>WATER CUSTOMERS</b>	 <b>4,952</b>	 <b>5,010</b>	 <b>5,050</b>
<b>SEWER CUSTOMERS</b>	<b>2,423</b>	<b>2,445</b>	<b>2,450</b>

**SWEETWATER UTILITIES BOARD  
BUDGET FOR THE YEAR ENDING JUNE 30, 2026**

Gas Fund Detail

	Actual FY2024 from audit	Estimated FY2025	3% Budget FY2026
<i>Operating Revenue</i>			
-----			
Gas Sales	2,364,723	2,300,000	2,369,000
Misc. Service Revenue	4,977	3,000	3,100
 Subtotal	 2,369,700	 2,303,000	 2,372,100
 <i>Other Revenue</i>			
-----			
Interest Earned	216,949	220,000	220,000
Purchase Gas Refund	19,820		
Subtotal	236,769	220,000	220,000
 <b>TOTAL REVENUE</b>	 2,606,469	 2,523,000	 2,592,100
 <i>Expenses</i>			
-----			
Purchased Gas	1,306,760	1,380,000	1,421,400
Distribution Expense	265,672	261,000	268,800
Customer Accounts Expense	126,106	137,000	141,100
Administrative Expense	161,857	212,000	218,400
Depreciation	169,071	172,000	177,200
Taxes & Tax Equivalent	111,428	117,000	117,000
 <b>TOTAL EXPENSES</b>	 2,140,894	 2,279,000	 2,343,900
 <b>REVENUE OVER EXPENSES</b>	 465,575	 244,000	 248,200
 <b>NET ASSETS</b>	 6,083,135	 5,175,000	 5,175,000
<b>CASH &amp; TEMP. INVESTMENTS</b>	<b>7,131,149</b>	<b>8,400,000</b>	<b>8,500,000</b>
  <b>GAS CUSTOMERS</b>	  1,591	  1,610	  1,610

Sweetwater Board of Education  
 General Fund

ACCOUNT NO.	DESCRIPTION	ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	BUDGET 2025-2026
<b>GENERAL FUND</b>					
<b>ESTIMATED REVENUES AND OTHER SOURCES</b>					
40000	Local Taxes . . . . .	4,462,650	2,832,800	4,621,999	2,829,800
41000	Licenses & Permits . . . . .	684	700	713	700
43000	Charges for Current Services . . . . .	78,258	30,000	27,480	24,900
44000	Other Local Revenues . . . . .	586,321	65,530	679,751	162,085
46500	State Education Funds . . . . .	10,754,327	11,089,703	11,708,119	11,552,671
46800	Other State Revenues . . . . .	175,674	102,500	100,006	102,500
47100	Federal Funds Received Thru State . . . . .	47,899			
47600	Direct Federal Revenues . . . . .				
49000	Other Sources . . . . .	15,530		4,061	
	<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>16,121,343</b>	<b>14,121,233</b>	<b>17,142,129</b>	<b>14,672,656</b>
<b>FUND BALANCES</b>					
	FUND BALANCE - Restricted for Career Ladder	208	1,916	201	201
	FUND BALANCE - Restricted for Extended Contract				
	FUND BALANCE - Restricted for B.E.P.				
	FUND BALANCE - Restricted for Hybrid Stabilization Reserve	6,537	3,765	2,812	2,812
	FUND BALANCE - Assigned for Capital Projects	740,343	740,343	740,343	740,343
	FUND BALANCE - Assigned for Education			500	500
	FUND BALANCE - Unassigned	14,546,918	15,180,092	17,679,046	17,527,163
	<b>Total Fund Balance</b>	<b>15,294,006</b>	<b>15,926,116</b>	<b>18,422,902</b>	<b>18,271,019</b>
	<b>TOTAL AVAILABLE FUNDS</b>	<b>31,415,349</b>	<b>30,047,350</b>	<b>35,565,031</b>	<b>32,943,677</b>

ACCOUNT NO.	DESCRIPTION	ACTUAL 2023-2024	BUDGET 2024-2025	ESTIMATED 2024-2025	BUDGET 2025-2026
<b>EXPENDITURES (APPROPRIATIONS)</b>					
71100	Regular Instruction Program .....	6,650,865	7,122,004	7,018,482	7,653,569
71200	Special Education Program .....	780,634	876,734	950,846	977,207
71300	Vocational Education Program .....		63,041	392,183	66,166
71400	Student Body Education Program .....	19,591	22,892	66,798	78,890
71600	Adult Education Program .....				
72100	Students Support Services .....	451,345	751,595	719,453	749,031
72200	Instructional Staff Support .....	870,035	732,906	796,334	960,001
72300	General Administration .....	457,239	208,662	457,821	480,391
72400	School Administration - Ofc. of Principal .....	697,754	723,163	718,419	753,604
72500	Business Administration .....	152,491	184,699	185,119	191,759
72600	Oper. and Maint. of Plant .....	1,096,806	1,404,736	1,394,407	1,545,678
72700	Student Transportation .....	329,955	315,998	535,908	625,382
72800	Other Support Services - Central and Other .....	18,128	29,639	32,742	30,550
73100	Food Service .....	20,916	250	1,377	300
73300	Community Services .....				
73400	Early Childhood Education .....	364,602	376,571	377,937	395,076
76100	Regular Capital Outlay .....			13,289	
79100	Operating Transfers .....				
79200	Residual Equity Transfers .....				
80000	Education Debt Service .....	546,774	483,128	513,031	483,003
91300	Education Capital Projects .....				
<b>TOTAL EXPENDITURES</b>		<b>12,515,606</b>	<b>13,328,655</b>	<b>14,013,233</b>	<b>14,824,539</b>
<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES - DOES NOT INCLUDE FUND BALANCES</b>		<b>3,605,737</b>	<b>792,578</b>	<b>3,128,896</b>	<b>(151,883)</b>

Cafeteria Fund:

Board Approved 05/12/2025

Sweetwater City Schools  
Foodservice Budget  
2025-2026

FUND BALANCE PER AUDIT

ACCOUNT NO.		Actual 2023-2024 per Audit	Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
<b>Revenues:</b>					
43521-10	Lunch Payments - SES	16,420	16,500	-	-
43521-20	Lunch Payments - BIS	21,404	16,500	-	-
43521-30	Lunch Payments - SJHS	21,284	21,000	-	-
43521-40	Lunch Payments - SPS	33,448	33,000	-	-
43522	Lunch Payments - SYS Adult	3	-	-	-
43522-10	Lunch Payments - SES Adult	3,097	4,000	3,644	3,600
43522-20	Lunch Payments - BIS Adult	2,845	2,500	3,992	4,000
43522-30	Lunch Payments - SJHS Adult	5,281	5,000	3,935	4,000
43522-40	Lunch Payments - SPS Adult	5,751	5,500	6,246	6,200
43523-10	Income-Breakfast - SES	-	-	-	-
43523-20	Income-Breakfast - BIS	-	-	60	-
43523-30	Income-Breakfast - SJHS	-	-	-	-
43523-40	Income-Breakfast - SPS	1,369	1,350	-	-
43525-10	A La Carte Sales - SES	1,047	500	5,026	5,000
43525-20	A La Carte Sales - BIS	33	300	6,020	6,000
43525-30	A La Carte Sales - SJHS	233	300	3,626	3,600
43525-40	A La Carte Sales - SPS	1,427	500	4,713	4,700
	<b>Total 43500</b>	<b>113,651</b>	<b>108,950</b>	<b>37,261</b>	<b>37,100</b>
44110-30	Investment Income - SJHS	607	460	336	336
44170-30	Misc. Refunds - SJHS	-	-	-	-
	<b>Total 44100</b>	<b>607</b>	<b>460</b>	<b>336</b>	<b>336</b>
44990	Other Local Revenues - SYS	653	-	-	-
44990-10	Other Local Revenues - SES	1,080	-	-	-
44990-20	Other Local Revenues - BIS	-	-	1	-
44990-30	Other Local Revenues - SJHS	1	-	172	-
44990-40	Other Local Revenues - SPS	673	-	1,996	1,900
	<b>Total 44900</b>	<b>2,407</b>	<b>-</b>	<b>2,170</b>	<b>1,900</b>
46520-10	State Matching-SES	1,682	1,682	1,689	1,689
46520-20	State Matching-BIS	1,682	1,682	1,689	1,689
46520-30	State Matching-SJHS	1,682	1,682	1,689	1,689
46520-40	State Matching-SPS	1,682	1,682	1,689	1,689
	<b>Total 46500</b>	<b>6,730</b>	<b>6,728</b>	<b>6,767</b>	<b>6,766</b>
47111-10	USDA Lunch - SES	143,768	130,000	181,768	180,000
47111-20	USDA Lunch - BIS	121,391	110,000	140,049	140,000
47111-30	USDA Lunch - SJHS	101,782	95,000	144,906	145,000
47111-40	USDA Lunch - SPS	211,399	192,000	276,369	276,000
47112-10	USDA Commodities - SES	-	-	-	-
47112-20	USDA Commodities - BIS	-	-	-	-
47112-30	USDA Commodities - SJHS	-	-	-	-
47112-40	USDA Commodities - SPS	-	-	-	-
47113-10	USDA Breakfast - SES	57,095	53,000	70,375	70,000
47113-20	USDA Breakfast - BIS	46,071	44,000	52,375	52,000
47113-30	USDA Breakfast - SJHS	32,494	30,000	67,035	57,000
47113-40	USDA Breakfast - SPS	95,165	83,000	122,401	122,000
47114	USDA Other	-	-	-	-
47114-LFS	USDA Other Local Schools for Schools	20,854	-	-	-
47114-SCAG	USDA-Supply Chain Assistance Grant	39,681	-	-	-
47114-TDA	USDA-Tr Dept of Agriculture	1,999	1,999	3,232	3,000
47114-10	USDA Other - SES	2,331	2,500	2,187	2,100
47114-20	USDA Other - BIS	-	-	-	-
47114-30	USDA Other - SJHS	-	-	-	-
47114-40	USDA Other - SPS	-	-	-	-
47115-10	EQUIPMENT GRANT SES	-	-	-	-
47115-20	EQUIPMENT GRANT BIS	-	-	-	16,220
47115-40	EQUIPMENT GRANT SPS	-	38,000	38,754	-
	<b>Total 46500</b>	<b>873,849</b>	<b>779,499</b>	<b>1,089,450</b>	<b>1,063,320</b>
	<b>TOTAL REVENUE</b>	<b>997,144</b>	<b>895,627</b>	<b>1,135,973</b>	<b>1,109,411</b>

Sweetwater City Schools  
 Foodservice Budget  
 2025-2026

Actual 2023- 2024 per Audit	Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
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ACCOUNT NO.

Expenditures:

73100-105	Supervisor SYS	30,897	42,625	41,046	44,330
73100-105-40	Supervisor - SPS	-	-	-	-
73100-165	Cafeteria Personnel - SYS	5,745	-	147	-
73100-165-10	Cafeteria Personnel - SES	72,158	76,268	73,836	81,368
73100-165-20	Cafeteria Personnel - BIS	73,751	79,827	75,012	83,132
73100-165-30	Cafeteria Personnel - SJHS	73,908	80,391	75,748	84,496
73100-165-40	Cafeteria Personnel - SPS	97,828	126,232	111,674	132,417
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	870	360	360	390
73100-189-10	Other Salaries & Wages SES	1,410	1,500	1,360	1,420
73100-189-20	Other Salaries & Wages BIS	690	740	460	620
73100-189-30	Other Salaries & Wages SJHS	1,770	1,630	1,270	1,430
73100-189-40	Other Salaries & Wages SPS	1,030	1,190	1,190	830
73100-201	Social Security - SYS	2,236	2,666	2,576	2,782
73100-201-10	Social Security - SES	4,388	4,821	4,650	5,142
73100-201-20	Social Security - BIS	4,434	4,885	4,679	5,202
73100-201-30	Social Security - SJHS	4,176	5,085	4,775	5,238
73100-201-40	Social Security - SPS	5,806	7,900	6,998	8,210
73100-204	Pensions - SYS	1,588	2,132	2,070	1,865
73100-204-10	Pensions - SES	2,575	2,780	3,750	2,061
73100-204-20	Pensions - BIS	3,291	3,534	3,774	2,571
73100-204-30	Pensions - SJHS	3,088	3,606	3,851	2,597
73100-204-40	Pensions - SPS	2,658	3,685	5,643	2,710
73100-206	Life Insurance - SYS	25	80	35	50
73100-206-10	Life Insurance - SES	93	150	101	150
73100-206-20	Life Insurance - BIS	121	200	126	200
73100-206-30	Life Insurance - SJHS	135	200	123	200
73100-206-40	Life Insurance - SPS	121	200	121	250
73100-207	Medical Insurance - SYS	7,058	8,225	8,216	8,710
73100-207-10	Medical Insurance - SES	23,377	24,875	24,821	26,130
73100-207-20	Medical Insurance - BIS	23,377	24,875	24,873	26,130
73100-207-30	Medical Insurance - SJHS	7,792	8,225	15,431	17,420
73100-207-40	Medical Insurance - SPS	13,897	18,101	16,168	11,230
73100-212	Medicare - SYS	523	623	603	651
73100-212-10	Medicare - SES	1,028	1,127	1,087	1,203
73100-212-20	Medicare - BIS	1,027	1,188	1,094	1,217
73100-212-30	Medicare - SJHS	1,076	1,189	1,117	1,249
73100-212-40	Medicare - SPS	1,357	1,848	1,837	1,934
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	75	150	150	150
73100-299-40	Other Fringe Benefits - SPS	150	150	150	150
73100-306	Bank Charges	-	-	-	-
73100-307	Communication - SYS	-	616	582	622
73100-307-10	Communication - SES	126	-	-	-
73100-307-20	Communication - BIS	126	-	-	-
73100-307-30	Communication - SJHS	126	-	-	-
73100-307-40	Communication - SPS	126	-	45	-
73100-336-10	Maintenance & Repair Equip - SES	7,918	10,000	4,148	10,000
73100-336-20	Maintenance & Repair Equip - BIS	8,944	10,000	10,808	10,000
73100-336-30	Maintenance & Repair Equip - SJHS	20,247	10,000	8,514	10,000
73100-336-40	Maintenance & Repair Equip - SPS	13,264	12,000	16,759	12,000
73100-338	Postal Charges - SYS	-	300	-	300
73100-346-20	Postal Charges - BIS	334	-	-	-

	Actual 2023- 2024 per Audit	Budget 2024-2025	Estimated 2024-2025	Budget 2025-2026
73100-355-30 Travel - SJHS	-	-	-	-
73100-399 Other Contracted Svcs - SYS	422	-	-	-
73100-399-10 Other Contracted Svcs. - SES	4,034	3,000	4,782	5,000
73100-399-20 Other Contracted Svcs. - BIS	3,733	3,000	7,091	5,000
73100-399-30 Other Contracted Svcs. - SJHS	3,733	3,000	3,384	5,000
73100-399-40 Other Contracted Svcs. - SPS	19,078	15,000	11,849	15,000
73100-421-10 Food Prep. Supplies - SES	-	-	-	-
73100-421-20 Food Prep. Supplies - BIS	-	-	-	-
73100-421-30 Food Prep. Supplies - SJHS	-	-	-	-
73100-421-40 Food Prep. Supplies - SPS	-	-	-	-
73100-422-10 Food Supplies - SES	99,941	90,000	93,894	95,000
73100-422-20 Food Supplies - BIS	77,489	82,000	101,508	100,000
73100-422-30 Food Supplies - SJHS	79,702	82,000	101,993	100,000
73100-422-40 Food Supplies - SPS	160,351	152,000	164,948	165,000
73100-422 Office Supplies - SYS	472	-	-	-
73100-435 Office Supplies - SYS	-	350	499	350
73100-435-10 Office Supplies - SES	307	350	213	350
73100-435-20 Office Supplies - BIS	307	350	213	350
73100-435-30 Office Supplies - SJHS	307	350	337	350
73100-435-40 Office Supplies - SPS	307	350	258	350
73100-435 Uniforms - SYS	-	-	-	-
73100-451-10 Uniforms - SES	600	600	598	600
73100-451-20 Uniforms - BIS	600	600	581	600
73100-451-30 Uniforms - SJHS	708	600	591	600
73100-451-40 Uniforms - SPS	599	1,080	943	1,080
73100-499-10 Other Supplies & Materials - SES	12,980	13,500	12,384	12,500
73100-499-20 Other Supplies & Materials - BIS	12,523	13,500	11,818	12,500
73100-499-30 Other Supplies & Materials - SJHS	10,188	11,500	11,131	12,500
73100-499-40 Other Supplies & Materials - SPS	21,080	21,000	20,864	21,000
73100-599 Other Charges - SYS	-	-	486	400
73100-599-10 Other Charges - SES	80	400	356	400
73100-599-20 Other Charges - BIS	188	400	672	400
73100-599-30 Other Charges - SJHS	1,741	400	227	400
73100-599-40 Other Charges - SPS	493	400	345	400
73100-710-10 Food Service Equipment - SES	-	-	-	-
73100-710-10 Food Service Equipment - SES	-	-	-	-
73100-710-20 Food Service Equipment - BIS	-	1,100	1,100	16,220
73100-710-30 Food Service Equipment - SJHS	-	2,200	1,100	-
73100-710-40 Food Service Equipment - SPS	5,414	73,000	38,754	-
<b>TOTAL EXPENDITURES</b>	<b>1,043,438</b>	<b>1,158,316</b>	<b>1,163,136</b>	<b>1,180,276</b>

Excess revenues over (under)  
expenditures

(46,294)	(262,689)	(17,162)	(70,867)
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FUND BALANCE BEGINNING  
OF YEAR

\$431,506	\$323,795	\$61,106	\$43,944
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FUND BALANCE END OF YEAR

\$323,795	\$61,106	\$43,944	(\$26,923)
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Bond Fund:

Bond Fund

ACCOUNT NO.		Budget 2024/2025	Estimated 2024/2025	Budget 2025/2026
<b>ESTIMATED REVENUES</b>				
44110	Interest Earned	5,000	27,882	24,000
49100	Bond Issuance	0	0	0
49100	Loan proceeds to be repaid			
49800	Transfer in from general fund	0	0	0
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>5,000</b>	<b>27,882</b>	<b>24,000</b>
Fund Balance Beg. Of Year		554,981	589,432	627,315
<b>TOTAL AVAILABLE FUNDS</b>		<b>559,981</b>	<b>627,315</b>	<b>651,315</b>
<b>EXPENDITURES (APPROPRIATIONS)</b>				
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	<b>TOTAL EXPENDITURES FOR EDUCATION CAPITAL PROJECTS</b>	<b>0</b>	<b>0</b>	<b>0</b>
99100 590	Transfer to Other Funds			
Excess Revenue over (under) Expenditures		<u>5,000</u>	<u>27,882</u>	<u>24,000</u>
Fund Balance End Of Year		<u>559,981</u>	<u>627,315</u>	<u>651,315</u>

Special Education Budget:

**2025-2026 Special Education Budget Presentation**

**Total Allocation: \$411,580.00**

**Function Code Description Total**

71200 Special Education Program \$223,283.00

72220 Support Services – Special Education \$148,627.00

72710 Transportation \$39,670.00

**Total \$411,580.00**

**Personnel-Focused Investments**

<b>Position</b>	<b>Amount</b>
Educational Assistants	\$111,550.00
Speech Pathologist	\$68,140.00
Psychological Personnel	\$37,545.00
Medical Personnel	\$39,155.00
Homebound Teachers	\$1,000.00
Supervisor/Director	\$12,189.00
Bus Drivers	\$14,705.00
Other Salaries & Wages	\$17,600.00
<b>Total Personnel Costs</b>	<b>\$301,884.00</b>

**Services, Supplies & Development**

<b>Category</b>	<b>Amount</b>
Contracts with Other Public Agencies	\$22,000.00
Evaluation & Testing	\$2,000.00
Instructional Supplies & Materials	\$6,500.00
Other Supplies and Materials	\$1,002.00
In-Service / Staff Development	\$2,966.00
Special Education Equipment	\$1.00
Other Equipment	\$1.00
<b>Total</b>	<b>\$34,470.00</b>

Title I Allocation

**Total Title I Allocation: \$493,693.38**

<b>Function Code</b>	<b>Program Description</b>	<b>Total</b>
71100	Regular Instruction	\$221,352.00
72130	Other Student Support	\$4,000.00
72210	Instructional Support Services	\$268,341.38
<b>Total</b>		<b>\$493,693.38</b>

**Staff-Focused Expenditures**

- **Teachers: \$52,889.00**
- **Educational Assistants: \$139,380.00**
- **Instructional Coaches: \$195,793.38**
- **Bonus Payments: \$460.00**
- **Total Staff-Related Costs: \$388,522.38**

**Benefits and Insurance**

- **Social Security: \$23,141.00**
- **Pensions: \$16,825.00**
- **Life Insurance: \$325.00**
- **Medical Insurance: \$47,490.00**
- **Medicare: \$5,890.00**
- **Total Benefits: \$93,671.00**

**Supplies, Services, & Development**

- **Instructional Supplies & Materials: \$100.00**
- **Other Supplies & Materials: \$1,500.00**
- **Contracted Services: \$6,000.00**
- **Staff Development: \$100.00**
- **Other Charges (e.g., travel, etc.): \$3,700.00**
- **Other Equipment: \$100.00**
- **Total Non-Personnel Costs: \$11,500.00**

**Total Title II Allocation: \$52,035.17**

**Category Amount**

Non-Indirect Cost Categories \$0.00

Eligible for Indirect Cost \$52,035.17

Indirect Costs Budgeted \$0.00

**Total Budgeted \$52,035.17**

**Function Code Program Description Amount**

72210 Support Services – Regular Instruction \$52,035.17

<b>Line Item</b>	<b>Description</b>	<b>Amount</b>
172	Instructional Coaches	\$7,500.00
189	Other Salaries & Wages	\$100.00
201	Social Security	\$744.00
204	Pensions	\$915.75
212	Employer Medicare	\$174.00
524	In-Service / Staff Development	\$42,601.42
<b>Total</b>		<b>\$52,035.17</b>

# Revenue Forecasts

City of Sweetwater

Budget Fiscal Year July 1, 2025-2026

Comments

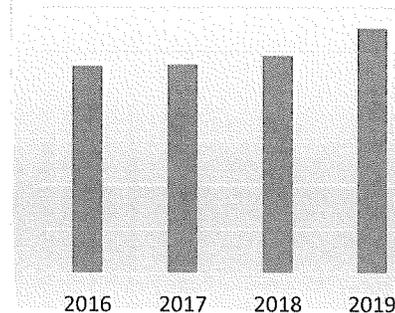
## Local Sales Tax

<b>2025-2026</b>	4,050,000	Budgeted
2024/25	4,050,000	Budgeted
2023/24	3,938,144	Audited
2022/23	3,744,101	Audited
2021/22	3,545,546	Audited
2020	2,906,254	Audited
2019	2,765,921	Audited
2018	2,457,543	Audited
2017	2,355,593	Audited
2016	2,338,729	Audited

## Local Property Taxes

<b>2025/26</b>	2,131,000	Budgeted
<b>2024/25</b>	2,100,000	Estimated
2023/24	1,994,259	Actual
2022/23	1,939,017	Audited
2021/22	2,038,982	Audited
2020	2,033,106	Audited
2019	1,936,786	Audited
2018	1,531,237	Audited
2017	1,536,962	Audited
2016	1,555,594	Audited

Actual Local Opti





City Hall	budget/debt		\$	40,000				\$	5,000,000				
School technology upgrades	budget	\$	25,000	\$	25,000	\$	25,000	\$	25,000				
ADA upgrades	budget/grant	\$	10,000	\$	10,000	\$	10,000	\$	10,000				
ADA Duck Park Homecoming bridge	budget/grant			\$	50,000	\$	50,000						
Access Road I-75 exits	Grants						\$	6,000,000					
TOTALS		\$	2,440,000	\$	3,085,000	\$	1,510,000	\$	7,415,000	\$	5,200,000	\$	19,650,000
SUMMARY													
Fire		\$	45,000	\$	85,000	\$	1,115,000	\$	35,000	\$	335,000		

**PUBLICATION POSTED IN THE ADVOCATE/DEMOCRAT NEWSPAPER ON Wednesday, May 15, 2024,**  
 The City of Sweetwater, Tennessee, hereby provides certain financial information for the Fiscal Year 2025/26 budget in accordance with the requirements of Tennessee Code Annotated Title 6, Chapter 56, Section 206. There will be a public hearing concerning the budget at City Hall on June 3, 2024, at 5:00 p.m. All citizens are welcome to participate. The budget and all supporting data are a public record and will be available for public inspection by anyone ten days prior to the public hearing at the office of the Chief Financial Officer/City Recorder. City Hall is located at 203 Monroe Street and is open Monday through Friday, 8:30am - 4:30 pm.

**City of Sweetwater  
 Proposed Budget  
 For Fiscal Year Ending June 30, 2026**

	<u>Actual 2023/2024</u>	<u>Estimated 2024/2025</u>	<u>Proposed 2025/2026</u>
<b>General Fund:</b>			
<b>Estimated Revenue:</b>			
Local Taxes	\$ 6,406,438	\$ 7,733,200	\$ 7,793,800
State of Tennessee	\$ 1,055,775	\$ 1,311,500	\$ 1,285,500
Federal Government	\$ 286,482	\$ 145,000	\$ 604,200
Other Sources	\$ 900,694	\$ 907,120	\$ 866,620
<b>Total Estimated Revenues</b>	<u>\$ 8,649,389</u>	<u>\$ 10,096,820</u>	<u>\$ 10,550,120</u>
<b>Estimated Expenditures:</b>			
Salaries	\$ 4,163,066	\$ 4,539,510	\$ 4,746,400
Other Costs	6,266,294	5,687,685	6,212,629
<b>Total Estimated Expenditures</b>	<u>\$ 10,429,360</u>	<u>\$ 10,227,195</u>	<u>\$ 10,959,029</u>
Estimated Beginning Fund Balance		\$ 6,478,064	\$ 6,347,689
Estimated Ending Fund Balance		\$ 6,347,689	\$ 5,938,780
Number of full-time equivalent positions	87	88	89
<b>State Street Aid:</b>			
<b>Estimated Revenue:</b>			
Local Taxes	219,655	228,000	230,000
State of Tennessee	3,663	707,500	507,500
Federal Government	-	-	-
Other Sources			\$ -
<b>Total Estimated Revenues</b>	223,318	935,500	737,500
<b>Estimated Expenditures:</b>			
Salaries	-	-	-
Other Costs	449,742	965,500	812,500
<b>Total Estimated Expenditures</b>	<u>449,742</u>	<u>\$965,500</u>	<u>\$812,500</u>
Estimated Beginning Fund Balance	416,423	209,593	199,593
Estimated Ending Fund Balance	209,593	199,593	144,593
Number of full-time equivalent positions	0	0	0

**General Purpose School Fund:**

**Estimated Revenue:**

Local Taxes  
 State of Tennessee  
 Federal Government  
 Other Sources

**Total Estimated Revenues**

0	0	

**Estimated Expenditures:**

Salaries  
 Other Costs

**Total Estimated Expenditures**

	8,250,169	
	5,084,521	
11,649,280	13,334,690	

Estimated Beginning Fund Balance

Estimated Ending Fund Balance

Number of full-time equivalent positions

9,248,642	11,828,782	15,133,538
11,828,782	15,133,538	15,920,080
175	190	190

The City of Sweetwater proposes to provide funding to non-profit organizations.

A list of potential non-profits to receive funding includes:

- Sweetwater sports, booster clubs, and little league organizations
- Sweetwater city schools and Sweetwater High School and affiliated school clubs
- Sweetwater Area Ministries, local animal shelters and non-profit organizations
- Local volunteer fire departments providing assistance to SFD, Westview Cemetary, Willing Workers through United Way,
- Isaiah House, Watershed, SMPOA and Sweetwater Main Street, Sweetwater City PTO, American Legion, Imagination Library,
- United Way, SVCA, Boys & Girls Club, Monroe Senior Citizens, Marcella Center, Homeless Management, and Monroe County Chamber of Commerce

Budget Summary  
 City of Sweetwater  
 Budget Fiscal Year June 30, 2026

Fund	Estimated Beginning Fund Balance/Net Position 07/01/2025	Revenues			Estimated Receipts	Expenditures		Transfers-Out	Appropriations	Increase or (use) of Fund Balance	Estimated Ending Fund Balance/Net Position 06/30/2026
		Revenues	Debt Proceeds	Transfers-In		Expenditures	Transfers-Out				
General Fund	\$ 6,347,689	\$ 10,515,120		\$ 35,000	\$ 10,550,120	\$ 10,106,368.60	\$ 852,660	\$ 10,959,029	\$ (408,909)	\$ 5,938,780	
State Street Aid Fund	199,593	757,500			757,500	812,500		812,500	(55,000)	144,593	
Drug Fund	80,886	11,500			11,500	11,500		11,500	-	80,886	
LEA Fund	83,154	10,100			10,100	10,000		10,000	100	83,254	
Sanitation Fund	43,355	307,000			307,000	308,579		308,579	(1,579)	41,776	
Library Fund	54,105	313,601			313,601	313,601		313,601	(0)	54,105	
Tourism Fund	62,724	90,000			90,000	59,000	35,000	94,000	(4,000)	58,724	
ECD Fund	152,524	100			100	-		-	100	152,624	
General Purpose School	15,133,538	15,926,116			15,926,116	13,328,655		13,328,655	2,597,461	15,920,080	
Electric Fund	32,415,989	32,134,500			32,134,500	30,534,700		30,534,700	1,599,800	34,015,789	
Water & Sewer Fund	19,710,570	6,739,500			6,739,500	3,485,500		3,485,500	3,254,000	22,964,570	
Gns Fund	12,809,583	2,592,100			2,592,100	2,343,900		2,343,900	248,200	13,057,783	
Covid Fund	1,110,814	-			-	-		-	-	1,110,814	
<b>Totals</b>	<b>\$ 88,204,524</b>	<b>\$ 69,397,137</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ 69,432,137</b>	<b>\$ 61,314,304</b>	<b>\$ 887,660</b>	<b>\$ 62,201,964</b>	<b>\$ 7,230,173</b>	<b>\$ 93,623,778</b>	

Fund	Estimated Beginning Cash 07/01/2025	Revenues			Estimated Receipts	Expenditures		Transfers-Out	Appropriations	Increase or (use) of Cash Balance	Estimated Ending Cash 06/30/2026
		Revenues	Debt Proceeds	Transfers-In		Expenditures	Transfers-Out				
General Fund	\$ 7,087,787	\$ 10,515,120	\$ -	\$ 35,000	\$ 10,550,120	\$ 10,106,369	\$ 852,660	10,959,029	\$ (408,909)	\$ 6,678,878	
State Street Aid Fund	199,593	757,500	\$ -	-	757,500	812,500	\$ -	812,500	(55,000)	144,593	
Drug Fund	80,886	11,500	\$ -	-	11,500	11,500	\$ -	11,500	-	80,886	
Sanitation Fund	43,355	307,000	\$ -	-	307,000	308,579	\$ -	308,579	(1,579)	41,776	
Library Fund	54,105	313,601	\$ -	-	313,601	313,601	\$ -	313,601	(0)	54,105	
Tourism Fund	62,724	90,000	\$ -	-	90,000	59,000	\$ 35,000	94,000	(4,000)	58,724	
ECD Fund	152,524	100	\$ -	-	100	-		-	100	152,624	
Covid Fund	-	-	\$ -	-	-	-		-	-	-	
		\$ -	\$ -	-	-	-		-	-	-	
		\$ -	\$ -	-	-	-		-	-	-	
		\$ -	\$ -	-	-	-		-	-	-	
		\$ -	\$ -	-	-	-		-	-	-	
		\$ -	\$ -	-	-	-		-	-	-	
		\$ -	\$ -	35,000	35,000	-		-	35,000	35,000	
		\$ -	\$ -	-	-	-		-	-	-	
		\$ -	\$ -	-	-	-		-	-	-	
<b>Totals</b>	<b>\$ 7,680,974</b>	<b>\$ 11,994,821</b>	<b>\$ -</b>	<b>\$ 70,000</b>	<b>\$ 12,064,821</b>	<b>\$ 11,611,549</b>	<b>\$ 887,660</b>	<b>\$ 12,499,209</b>	<b>\$ (434,388)</b>	<b>\$ 7,246,586</b>	

Note: There are hidden rows for both sections of this schedule that can be unhidden for municipalities with additional funds.

# City of Sweetwater

## Schedule of Outstanding Debt and Budgeted Debt Service Budget Fiscal Year June 30, 2026

Fund	Type of Debt	Loan Name and Description	Authorized Unissued	Outstanding at 06/30/25	FY 2026 Budgeted Annual Debt Service		
					Principal	Interest	Total
General	Bonds	SRF Loan- Stormwater through SUB	\$ 596,633	\$ 104,172	\$ 6,900	\$ 111,072	
		TML Bond Issue	622,300	83,700	15,455	99,155	
	Loan Agreements						
	Notes	Capital Outlay for Fire Trucks	363,000	73,000	4,050	77,050	
Leases	Capital Outlay for Police Vehicles	97,400	49,715	1,028	50,743		
		<b>Total General Fund Debt</b>	\$ -	\$ 1,679,333	\$ 310,587	\$ 27,433	\$ 338,020
Education	Bonds	TML SJHS Bond	\$ 1,904,000	\$ 95,000	\$ 57,120	\$ 152,120	
		TML Primary School	\$ 1,516,000	\$ 285,000	\$ 45,783	\$ 330,783	
		<b>Total Education Fund Debt</b>	\$ -	\$ 3,420,000	\$ 380,000	\$ 102,903	\$ 482,903
Electric	Bonds	2004 Electric Bonds			\$ -	\$ -	
		2022 Electric Bonds	7,645,000	160,000	305,800	465,800	
		<b>Total Electric Fund Debt</b>	\$ -	\$ 7,645,000	\$ 160,000	\$ 305,800	\$ 465,800
Water and Sewer	Bonds	2010 Sewer Bond	\$ 1,623,000	\$ 390,000	\$ 38,290	\$ 428,290	
		Water & Sewer SRF04-177	147,599	72,840	2,796	75,636.00	
		Water & Sewer SRF03-170	57,312	40,320	828	41,148.00	
	Water DG3-14-148	1,052,844	91,056	10,008	101,064.00		
	Loan Agreements						
	Notes	USDA Loan	1,275,636	24,261	33,195	57,456.00	
	Leases						
		<b>Total Water and Sewer Fund Debt</b>	\$ -	\$ 4,156,391	\$ 618,477	\$ 85,117	\$ 703,594
		<b>Total Outstanding Debt for the Municipality</b>	\$ -	\$ 16,900,724	\$ 1,089,064	\$ 418,350	\$ 1,507,414