

# 2026 General Fund Apporved Budget

Approve by Council 12/22/2025

## REVENUES

## 2026 Budget

100-031-31100-31101 - GENERAL PROPERTY TAXES	\$ 395,000
100-031-31100-31311 - AUTO TAX	\$ 8,000
100-031-31100-31315 - MOTOR VEH. TITLE AD VAL T	\$ 70,000
100-031-31100-31321 - MOBILE HOME TAX	\$ 5,000
100-031-31100-31340 - RECORDING INTANGIBLES TAX	\$ 2,100
100-031-31100-31351 - TRANSFER TAX	\$ 780
100-031-31100-31601 - PRIOR YEAR TAXES	\$ 5,000
100-031-31100-31791 - FRANCHISE & PAYMENTS	\$ 175,000
100-031-31300-33101 - L O S T RECEIVED	\$ 403,810
100-031-31400-31110 - ALCOHOLIC BEV-BEER	\$ 55,000
100-031-31400-31130 - ALCOHOLIC BEV-LIQUOR	\$ 15,000
100-031-31400-34101 - HOTEL/MOTEL TAX	
100-031-31600-36201 - INSURANCE PREMIUM TAX	\$ 260,000
100-031-31600-36300 - FINANCIAL INSTI. TAXES	\$ 58,000
100-031-31900-39901 - INTEREST & PENALTIES	\$ 3,000
100-032-32100-31291 - BUSINESS LICENSE	\$ 26,000
100-032-32100-31292 - BUSINESS LICENSE EXT	\$ 8,000
100-032-32200-32200 - REZONING FEE	
100-034-34900-39101 - CEMETERY LOT SALES	\$ 4,000
100-034-34900-39102 - CEMETERY DONATIONS	\$ 2,500
100-034-34900-39301 - POLICE REPORTS	\$ 300
100-035-35100-31021 - JAIL FINES	\$ 212,000
100-035-35100-31025 - TICKET TECHNOLOGY FEES	\$ 8,000
INTEREST EARNED	\$ 10,000
100-038-38100-31004 - TOWER RENT	\$ 17,000
100-038-38100-31010 - PARK RESERVATION FEES	\$ 500
100-038-38100-31022 - AIRCRAFT RENT	\$ 30,000
100-039-39100-31202 - SANITATION TRANSFER IN	\$ 375,000
100-038-37100-37121 - DONATIONS CHRISTMAS EVENTS	\$ 20,000
100-038-38900-39001 - MISC INCOME	\$ 15,000
100-038-38900-39003 - GOLF CART REGISTRATION	\$ 500
100-038-38900-39004 - AIRPORT FUEL TANK INCOME	\$ 55,000
100-038-38900-39008 - FUNDS FOR COUNTY FIRES	\$ 23,000
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 2,262,490</b>

## 2026 Budget

100-033-33400-34113 - LMIG PROGRAM	\$ 44,000
100-033-33100-33100 - FEDERAL GRANTS	\$ -
100-033-33400-34120 - AIRPORT GRANT REVENUES	\$ 1,989,679
100-033-33400-34122 - OTHER STATE GRANTS REC'D CHIP GRANT	\$ -
100-039-39100-31201 - OPERATING TRANSFER IN	\$ 295,000
100-038-37100-37100 - JEFFERSON EMC GRANT	\$ 10,500
100-039-39100-31203 - OPER TRANS IN-HOTEL	\$ 20,000
100-039-39200-39200 - SALE OF ASSETS	\$ 50,000
<b>TOTAL OTHER REVENUE</b>	<b>\$ 2,409,179</b>

**TOTAL REVENUE \$ 4,671,669**

<b>515 ADMIN EXPENSES</b>		<b>2026 Budget</b>
100-515-51000-51101 - SALARIES	\$	120,000
100-515-51000-52102 - MEDICAL INSURANCE	\$	11,000
100-515-51000-52201 - FICA PAID	\$	9,000
100-515-51000-52402 - RETIREMENT	\$	10,000
100-515-52000-51201 - LEGAL AND AUDIT	\$	14,000
100-515-52000-52204 - MUNICIPAL BLDG REPAIRS	\$	5,000
100-515-52000-52206 - PEST CONTROL	\$	1,000
100-515-52000-52222 - VEHICLE REPAIRS	\$	2,500
100-515-52000-52223 - TIRE AND REPAIRS	\$	1,000
100-515-52000-53101 - INSURANCE	\$	25,000
100-515-52000-53301 - ADVERTISING	\$	1,000
100-515-52000-53501 - TRAVEL & TRAINING	\$	15,000
100-515-52000-53601 - DUES, FEES & SUBSCRIPTIONS	\$	15,000
100-515-52000-53851 - CONTRACTS	\$	20,000
100-515-52000-53901 - MISCELLANEOUS	\$	100
100-515-52000-53908 - CONTRIBUTIONS	\$	10,000
100-515-53000-51110 - SUPPLIES	\$	5,000
100-515-53000-51130 - POSTAGE RENT & POSTAGE	\$	3,000
100-515-53000-51230 - UTILITES-ELECTRICITY	\$	9,000
100-515-53000-51231 - UTILITIES-TELEPHONE	\$	5,000
100-515-53000-51250 - UTILITIES-NATL GAS	\$	1,500
100-515-53000-51270 - ENERGY-GASOLINE/DIESEL	\$	6,000
100-515-54200-54000 - CAPITAL OUTLAY		
<b>TOTAL ADMIN EXPENSES</b>	<b>\$</b>	<b>289,100</b>

<b>520 STREETS EXPENSES</b>		<b>2026 Budget</b>
100-520-51000-51101 - SALARIES	\$	265,000
100-520-51000-52102 - MEDICAL INSURANCE	\$	38,500
100-520-51000-52201 - FICA PAID	\$	18,500
100-520-51000-52402 - RETIREMENT	\$	15,000
100-520-52000-51203 - MACHINERY/EQUIP REPAIRS	\$	10,000
100-520-52000-52206 - PEST CONTROL	\$	1,000
100-520-52000-52222 - VEHICLE REPAIRS	\$	15,000
100-520-52000-52223 - TIRE AND REPAIRS	\$	7,500
100-520-52000-53101 - INSURANCE	\$	16,000
100-520-52000-53501 - TRAVEL & TRAINING	\$	1,000
100-520-52000-53601 - DUES, FEES & SUBSCRIPTIONS	\$	1,000
100-520-52000-53851 - CONTRACTS (Trees & Plants)	\$	10,000
100-520-52000-53901 - MISCELLANEOUS	\$	500
100-520-52000-53905 - ANIMAL CONTROL	\$	2,000
100-520-53000-51102 - CHEMICALS	\$	25,000
100-520-53000-51230 - UTILITES-ELECTRICITY	\$	2,000
100-520-53000-51231 - UTILITIES-TELEPHONE	\$	1,500
100-520-53000-51250 - UTILITIES-NATL GAS	\$	750
100-520-53000-51270 - ENERGY-GASOLINE/DIESEL	\$	30,000
100-520-53000-51232 - UTILITIES-STREET LIGHTS	\$	100,000
<b>TOTAL STREETS EXPENSES</b>	<b>\$</b>	<b>560,250</b>

	<b>2026 Budget</b>
<b>SANITATION EXPENSES</b>	
100-530-52000-53601 - DUES, FEES & SUBSCRIPTIONS	\$ 2,000
100-530-52000-53851 - CONTRACTS	\$ 285,000
100-530-52000-53901 - MISCELLANEOUS	\$ 1,500
100-530-53000-51110 - SUPPLIES	\$ 3,500
<b>TOTAL SANITATION EXPENSES</b>	<b>\$ 292,000</b>

	<b>2026 Budget</b>
<b>532 POLICE EXPENSES</b>	
100-532-51000-51101 - SALARIES	\$ 495,000
100-532-51000-52102 - MEDICAL INSURANCE	\$ 53,000
100-532-51000-52201 - FICA PAID	\$ 37,500
100-532-51000-52402 - RETIREMENT	\$ 15,000
100-532-52000-51201 - LEGAL AND AUDIT	\$ 20,000
100-532-52000-52103 - MACHINERY/EQUIP REPAIRS	\$ 5,000
100-532-52000-52223 - TIRE AND REPAIRS	\$ 10,000
100-532-52000-52222 - VEHICLE REPAIRS	\$ 6,000
100-532-52000-53101 - INSURANCE	\$ 35,000
100-532-52000-53603 - TECHNOLOGY FEE EXPENSES	\$ 15,000
100-532-52000-53501 - TRAVEL & TRAINING	\$ 5,500
100-532-52000-53601 - DUES, FEES & SUBSCRIPTIONS	\$ 5,000
100-532-52000-53851 - CONTRACTS	\$ 9,000
100-532-52000-53901 - MISCELLANEOUS	\$ 1,000
100-532-53000-51110 - SUPPLIES	\$ 10,000
100-532-53000-51130 - POSTAGE RENT & POSTAGE	\$ 500
100-532-53000-51230 - UTILITES-ELECTRICITY	\$ 7,000
100-532-53000-51231 - UTILITIES-TELEPHONE	\$ 6,500
100-532-53000-51250 - UTILITIES-NATL GAS	\$ 2,000
100-532-53000-51270 - ENERGY-GASOLINE/DIESEL	\$ 25,000
100-532-53000-51701 - UNIFORMS	\$ 7,500
<b>TOTAL POLICE EXPENSES</b>	<b>\$ 770,500</b>

	<b>2026 Budget</b>
<b>FIRE EXPENSES</b>	
100-535-51000-51101 - SALARIES	\$ 250,000
100-535-51000-52102 - MEDICAL INSURANCE	\$ 42,250
100-535-51000-52201 - FICA PAID	\$ 18,750
100-535-51000-52401 - PENSIONS	\$ 8,500
100-535-51000-52402 - RETIREMENT	\$ 15,000
100-535-52000-51201 - LEGAL AND AUDIT	\$ 8,000
100-535-52000-52222 - VEHICLE REPAIRS	\$ 10,000
100-535-52000-52223 - TIRE AND REPAIRS	\$ 3,500
100-535-52000-53101 - INSURANCE	\$ 21,000
100-535-52000-53501 - TRAVEL & TRAINING	\$ 10,000
100-535-52000-53601 - DUES, FEES & SUBSCRIPTIONS	\$ 5,000
100-535-52000-53851 - CONTRACTS	\$ 12,000
100-535-52000-53901 - MISCELLANEOUS	\$ 5,000
100-535-52000-53903 - FIREMEN Y'END SALARY PD%	\$ 20,000
100-535-53000-51110 - SUPPLIES	\$ 20,000
100-535-53000-51230 - UTILITES-ELECTRICITY	\$ 7,000
100-535-53000-51231 - UTILITIES-TELEPHONE	\$ 4,000
100-535-53000-51250 - UTILITIES-NATL GAS	\$ 1,500
100-535-53000-51270 - ENERGY-GASOLINE/DIESEL	\$ 10,000
100-535-53000-51701 - UNIFORMS	\$ 15,000
<b>TOTAL FIRE EXPENSES</b>	<b>\$ 486,500</b>

	<b>2026 Budget</b>
<b>RECREATION EXPENSES</b>	
100-561-52000-53101 - INSURANCE	\$ 2,500
100-561-53000-51110 - SUPPLIES	\$ 2,000
100-561-53000-51230 - UTILITES-ELECTRICITY	\$ 3,500
100-561-57300-53001 - RECREATION - Jefferson County	\$ 6,100
<b>TOTAL REC EXPENSES</b>	<b>\$ 14,100</b>

	<b>2026 Budget</b>
<b>SHOP EXPENSES</b>	
100-590-52000-52222 - VEHICLE REPAIRS	\$ 1,000
100-590-52000-53101 - INSURANCE	\$ 2,000
100-590-52000-53851 - CONTRACTS	\$ 3,000
100-590-52000-53901 - MISCELLANEOUS	
100-590-53000-51110 - SUPPLIES	\$ 10,000
100-590-53000-51231 - UTILITIES-TELEPHONE	\$ 1,000
100-590-53000-51270 - ENERGY-GASOLINE/DIESEL	\$ 2,500
<b>TOTAL SHOP EXPENSES</b>	<b>\$ 19,500</b>

**CEMETERY EXPENSES**

100-595-52000-53101 - INSURANCE	\$	5,000
100-595-52000-53901 - MISCELLANEOUS	\$	7,500
100-595-53000-51270 - ENERGY-GASOLINE/DIESEL	\$	10,000
<b>TOTAL CEMETERY EXPENSES</b>	<b>\$</b>	<b>22,500</b>

**599 AIRPORT EXPENSES**

100-596-52000-53907 - AIRPORT MAINTENANCE	\$	40,000
100-596-53000-51271 - OFF ROAD DIESEL	\$	5,000
100-596-53000-51272 - JET FUEL PURCHASE	\$	40,000
100-596-53000-51230 - UTILITES-ELECTRICITY	\$	10,000
100-596-52000-53601 - DUES, FEES & SUBSCRIPTIONS	\$	1,500
<b>TOTAL CEMETERY EXPENSES</b>	<b>\$</b>	<b>96,500</b>

**599 AIRPORT EXPENSES**

100-600-57100-51005 - CONTRIBUTION JEFF LIBRAR	\$	22,500
100-600-57200-52003 - JEFF CO LIBRARY INSURANC		
100-600-57200-52006 - JEFF CO CHAMBER	\$	2,500
<b>TOTAL INTERGOV EXPENSES</b>	<b>\$</b>	<b>25,000</b>

**2026****GRANT EXPENSES****Budget**

100-600-57100-51003 - AIRPORT PROJECTS	\$	2,041,219
100-600-57200-52021 - FEMA HURRICANE HELENE DR-4830		
100-600-57200-52018 - LMIG FUNDS	\$	44,000
100-600-57200-52020 - CHIP		
100-600-57200-52010 - USDA GRANT		
100-600-57200--00000 JEFFERSON EMC GRANT	\$	10,500
<b>TOTAL GRANT EXPENSES</b>	<b>\$</b>	<b>2,095,719</b>

	<b>2026</b>
<b>TOTAL EXPENSES</b>	<b>Budget</b>
SALARIES	\$ 1,130,000
MED INSURANCE	\$ 144,750
FICA	\$ 83,750
PENSION	\$ 8,500
RETIREMENT	\$ 55,000
UNEMPLOYMENT	
LEGAL & AUDIT	\$ 42,000
BLD REPAIRS	\$ 20,000
PEST CONTROL	\$ 2,000
VEHICLE REPAIRS	\$ 38,500
TIRE REPAIRS	\$ 18,000
INSURANCE	\$ 106,500
Technology fee Expenses	\$ 16,000
TRAVEL & TRAINING	\$ 31,500
DUES, FEES, SUBSCRIPTIONS	\$ 28,000
CONTRACTS	\$ 339,000
MISC	\$ 15,600
CONTRIBUTIONS/ANIMAL CONTROL	\$ 32,000
SUPPLIES	\$ 75,500
POSTAGE	\$ 3,500
ELECTRICITY	\$ 38,500
TELEPHONE	\$ 19,500
NAT GAS	\$ 5,750
MOTOR FUEL	\$ 88,500
UNIFORMS	\$ 22,500
JEFF CO RECREATION	\$ 6,100
OTHER AIRPORT COST	\$ 80,000
STREET LIGHTS	\$ 100,000
INTERGOVERNMENT EXP	\$ 25,000
Capital expenditures	
<b>TOTAL EXPENSES</b>	<b>\$ 2,575,950</b>
<i>Operating Revenues</i>	<i>\$ 2,262,490</i>
<b>REV/EXP OVER/UNDER</b>	<b>\$ (313,460)</b>
<b>TOTAL EXPENSES W/GRANTS</b>	<b>\$ 4,671,669</b>
<i>Gen Fund Revenues W/Grants</i>	<i>\$ 4,671,669</i>
<b>REV/EXP OVER/UNDER W/GRANTS &amp; TRANSFERS</b>	<b>\$ (0)</b>