

THE CITY OF
LEWISBURG
TENNESSEE



ANNUAL BUDGET



FY 2026-2027



STRONG
COMMUNITY



RESPONSIBLE
GOVERNMENT



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STEWARDSHIP



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FUTURE



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Fiscal Year 2026-2027
Operating & Capital
Improvement *Proposed*
Budget

City Council

Jim Bingham, Mayor

Tommy G. Burns

Shannon Crutcher

Vickie Michael

Ronald Robinson

Linda Thomas

Billy Spivey
City Manager

Debbie Montgomery, CMFO
City Treasurer

TABLE OF CONTENTS

Introduction, Budget Development Factors, and Summary.....	1-4
Budget Ordinance and Budget Advertisement.....	5-12
Budget Summaries.....	13-22
Revenue Line-Item Details.....	23-30
Expenditure Line-Item Details	31-38
General Administration.....	32
Building/Codes Department	32
Appropriations to Others	32
Police Department	33
Fire Department	33
Animal Control Department	34
Street Department	34
Garage and Shop.....	35
Transfer to Sanitation.....	35
Sundry.....	35
Cemetery.....	35
Recreation Department	36
Industrial Development	37
Debt Service.....	37
Airport.....	37
Drug Fund Expenditures.....	38
Sanitation Fund Expenditures.....	38
Capital Improvement Schedule.....	39-42
City Organizational Chart.....	43
Debt Service Schedule	44-45
Utility Department Budgets.....	46-55



TO:	Mayor and Council
DATE:	June 30, 2026
FROM:	Debbie Montgomery, CMFO City Treasurer
SUBJECT:	Fiscal Year 2027 Operating and Capital Improvements Budget

INTRODUCTION

Attached to this memorandum is the Fiscal Year 2027 Operating & Capital Improvements Line-Item Budget (“Budget”) for the City of Lewisburg (“the City”). Included in this document are the following items:

1. Budget Summaries for all funds and each individual fund.
2. Department summaries by fund, which include line-item details.
3. A Five-Year Capital Improvement Program, which includes a break-down of all capital items by department for the next five years.
4. Debt Service schedule for the City’s outstanding Series 2017 Capital Improvement Bond and Series 2025 Capital Outlay Note.
5. Budgets for Lewisburg Electric System, Lewisburg Water Department, and Lewisburg Gas Department.

This Budget is submitted pursuant to Article XIII Section 2 of the Charter of the City, and as the City’s financial and spending plan for the year, is undoubtedly the single most important action taken by the City of Lewisburg City Council (“the Council”) each year. It authorizes the resources to be allocated and establishes a plan and direction for the City’s programs and services for the coming year.

SIGNIFICANT FACTORS AFFECTING BUDGET DEVELOPMENT

The formulation of the spending plan for next fiscal year was driven by the following initiatives and significant factors.

- **Capital Improvements:** Asset condition, infrastructure needs, and replacement schedules.
- **Airport Improvements:** Grant requirements and facility conditions.
- **Recreation Investments:** Community demand, facility usage, and equipment life cycle.
- **Street Department Equipment:** Asset age, maintenance costs, operational efficiency, and service demands.
- **Public Safety Investments:** Safety standards, technology needs, replacement cycles for equipment, and equipment needs.



- **Technology Enhancements:** Cybersecurity and system upgrades.
- **Employee Compensation:** Retention, cost of living, and equity considerations.
- **Property Tax Rate:** Revenue needs, property values, and taxpayer capacity.
- **Additional Revenue:** Property growth, assessment changes, reserve levels, and economic conditions.

➤ **Significant Capital and Infrastructure Investments**

The FY 2027 Proposed Budget continues the City's commitment to maintaining and improving critical infrastructure, public facilities, and municipal equipment. As facilities and assets age, strategic capital investments are necessary to sustain service levels, enhance public safety, and improve the quality of services provided to residents.

The FY 2027 Capital Improvement Program includes approximately \$737,848 in planned capital expenditures across multiple departments. Major investments focus on public safety equipment, airport infrastructure, recreation facilities, technology upgrades, and operational equipment replacements.

Within the Airport Department, the most significant project is the Taxiway Apron Rehabilitation, which supports continued improvements to airport infrastructure and positions the City to leverage state and federal aviation funding opportunities. Additional airport projects include grounds maintenance equipment, cleaning of the Jet-A fuel tank, and an approach analysis for a future instrument approach procedure.

The Recreation Department capital program includes several facility and amenity improvements, including new playground equipment at Jones Field and a Pro Shop renovation project. These investments support the City's ongoing commitment to maintaining and enhancing recreational amenities for residents and visitors.

Within the Street Department, planned capital purchases include an iWorQ pavement management module, a replacement tractor, and a plow and spreader. These investments will improve operational efficiency, enhance equipment reliability, and support the department's ongoing responsibility for maintaining the City's transportation infrastructure and public rights-of-way.

The Police Department capital budget includes Motorola body and vehicle camera systems, upgraded computers for supervisors and detectives, and Kenwood mobile radios with chargers. These investments will enhance officer safety, communications, and technology capabilities. The capital budget also includes \$40,000 for the ongoing construction project for a new police facility.

The Fire Department capital request includes \$75,000 for Phase II firefighter turnout gear replacement, ensuring personnel continue to have modern protective equipment that meets current safety standards.



Additional FY 2027 capital projects include technology upgrades within the Building and Codes Department through implementation of the iWorQ software system, improvements to Animal Control facilities including indoor kennels and outdoor holding kennels, and equipment purchases within the Cemetery Department, including a whirl wind leaf blower. General Administration also includes IT upgrades totaling.

Overall, the FY 2027 capital program reflects a balanced approach to addressing immediate equipment and facility needs while continuing investments in public safety, transportation infrastructure, recreation amenities, and operational technology improvements throughout the City.

➤ **Funding Capital Improvements and Maintaining Financial Stability**

The FY 2027 Proposed Budget utilizes a balanced funding strategy to address the City's capital improvement needs while maintaining long-term financial stability. Funding for capital projects and ongoing operations is supported through a combination of an increase in the property tax rate and the strategic use of available fund balance reserves.

➤ **Employee Compensation and Performance Management**

The FY 2027 Proposed Budget includes a salary line-item increase. This increase is intended to support the City's efforts to recruit, retain, and reward a high-quality workforce while remaining competitive within the regional labor market.

Beginning in FY 2027, salary adjustments will be administered in conjunction with the City's new employee evaluation process. The enhanced evaluation system is designed to provide a more structured and performance-based approach to employee development, accountability, and compensation. By linking salary increases to performance evaluations, the City seeks to recognize employee contributions, encourage professional growth, and align compensation decisions with organizational goals and service excellence.

➤ **Property Tax Rate**

The FY 2027 Proposed Budget includes a proposed property tax rate of \$1.43 per \$100 of assessed valuation, representing a \$0.05 increase over the current rate of \$1.38. The proposed adjustment is intended to help fund rising operational costs, employee compensation adjustments, and critical capital improvement needs while maintaining the City's long-term financial stability.

Based on preliminary estimates, each one-cent increase in the property tax rate is expected to generate approximately \$51,193 in additional annual revenue. As a result, the proposed five-cent increase has the potential to generate approximately \$255,965 in additional revenues for the General Fund.

It should be noted that these revenue estimates are preliminary and may change once updated property assessment values are certified and provided by the Tax Assessor's Office.



FY 2027 Budget Summary

The FY 2027 Proposed Budget reflects the City's commitment to maintaining essential public services, investing in critical infrastructure, supporting employee development, and preserving long-term financial stability.

- **Capital Improvements:** Planned capital projects and equipment purchases across multiple departments.
- **Employee Compensation:** Across-the-board salary increase supported by a new employee evaluation process based on job performance.
- **Property Tax Rate:** Proposed increase in the property tax rate from the current level.
- **Additional Revenue:** Estimated annual revenue increase from the proposed tax adjustment, subject to final assessments.
- **Balanced Funding Strategy:** Uses a mix of tax adjustment and fund balance reserves to support capital and operating needs while maintaining financial stability.

Overall, the FY 2027 Proposed Budget represents a balanced and responsible financial plan that invests in the City's infrastructure, workforce, and public services while maintaining a strong commitment to fiscal stewardship and long-term sustainability.

Any questions concerning the fiscal year 2027 budget should be directed to City Treasurer Debbie Montgomery, at 931-359-1544.



**BUDGET ORDINANCE AND BUDGET
ADVERTISEMENT**



ORDINANCE 26-05

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

WHEREAS, Tennessee Code Annotated § 9-1-116 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 Board of Mayor and Council 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 Board will consider final passage of the budget.

NOW THEREFORE BE IT ORDAINED BY THE BOARD OF MAYOR AND COUNCIL OF THE CITY OF LEWISBURG, 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 receipts and expenditures of the last fiscal year, the estimated annual receipts and expenditures for the current fiscal year, and from those revenues and unexpended and unencumbered funds as follows for fiscal year 2027, and including the projected ending balances for the budget year, the actual ending balances for the most recent ended fiscal year and the estimated ending balance for the current fiscal year:



GENERAL FUND	Audited FY 2025	Estimated FY 2026	Budget FY 2027
Cash Receipts			
Local Taxes	9,078,337	\$ 9,136,306	\$ *10,528,616
Intergovernmental	4,423,473	2,667,761	2,586,597
Charges for Services	1,154,860	1,209,579	1,340,070
Licenses and Permits	128,045	80,303	83,200
Fines and Fees	125,724	154,504	152,000
Miscellaneous	622,907	400,942	372,900
Transfers In - from other funds	594,974	612,093	650,000
Sale of Capital Assets	-	-	480,000
	-	1,550,000	
Total Cash Receipts	\$ 16,128,320	\$ 15,811,488	\$ 16,193,383
Appropriations			
Department of Administration	\$ 1,812,032	\$ 1,849,953	\$ 1,986,784
Police Department	3,094,578	3,400,416	3,792,112
Fire Department	2,760,728	2,969,674	3,228,360
Building and Codes Department	305,470	380,512	351,136
Recreation Department	1,618,209	1,655,219	1,897,188
Street Improvement and Maintenance	1,894,553	2,567,601	2,375,613
Debt Service	187,234	326,910	345,250
Garage and Shop	241,841	209,004	19,507
Animal Control	184,361	173,945	247,644
Municipal Airport	493,006	444,896	578,409
Industrial Development	79,697	103,227	150,637
Sundry Appropriations	54,359	72,519	61,402
Appropriations to Others	466,997	474,815	498,582
Cemetery	18,789	20,456	23,450
* Capital Outlay	1,565,494	1,784,371	1,002,848
Transfers Out - to other funds	-	110	7,000
	-	-	-
Total Appropriations	\$ 14,777,347	\$ 16,433,628	\$ 16,565,922
Excess of Revenues(expense)	1,350,973	(622,141)	(372,539)
Beginning Fund Balance July 1	9,307,455	10,658,428	10,036,287
Ending Fund Balance June 30	\$ 10,658,428	\$ 10,036,287	\$ 9,663,748
% of Fund Balance to Appropriations	72.1%	61.1%	58.3%



Debt Service to be paid out of General Fund

		Audited	Estimated	Budget
		FY 2025	FY 2026	FY 2027
Debt Management				
Series 2017 Capital Outlay	Bond Principal Paid	167,000	167,000	167,000
Series 2017 Capital Outlay	Bond Interest Paid	20,235	16,168	12,102
Series 2025 Capital Outlay	Bond Principal Paid	-	84,000	110,000
Series 2025 Capital Outlay	Bond Interest Paid	-	39,742	56,148
Total Annual Debt Service Payments		\$ 187,235	\$ 306,910	\$ 345,250

SOLID WASTE FUND

		Audited	Estimated	Budget
		FY 2025	FY 2026	FY 2027
Cash Receipts				
	Solid Waste Disposal Fees	\$ 1,111,769	\$ 1,132,807	\$ 1,133,000
	Miscellaneous Other Revenue	72	106	-
	Transfers In - from other funds	-	-	-
	Total Cash Receipts	\$ 1,111,841	\$ 1,132,913	\$ 1,133,000
Appropriations				
	Collection	\$ 1,071,996	\$ 1,126,010	\$ 1,115,000
	Landfill Remediation	440	110	-
	Total Appropriations	\$ 1,072,436	\$ 1,126,120	\$ 1,115,000
Excess of Revenues(expense)		39,405	6,794	18,000
Beginning Fund Balance July 1		176,136	215,541	222,335
Ending Fund Balance June 30		\$ 215,541	\$ 222,335	\$ 240,335
% of Fund Balance to Appropriations		20.1%	19.7%	21.6%



DRUG FUND		Audited FY 2025	Estimated FY 2026	Budget FY 2027
Cash Receipts				
Fines And Forfeitures		\$ 186,594	\$ 6,577	\$ 6,500
Miscellaneous		23	35	100
Total Cash Receipts		\$ 186,616	\$ 6,613	\$ 6,600
Appropriations				
Drug Enforcement		\$ -	\$ -	\$ 2,000
Capital Outlay		\$ 99,556	\$ 49,599	\$ 180,000
Total Appropriations		\$ 99,556	\$ 49,599	\$ 182,000
Excess of Revenues(expense)		87,061	(42,986)	(175,400)
Beginning Fund Balance July 1		304,364	391,425	348,439
Ending Fund Balance June 30		\$ 391,425	\$ 348,439	\$ 173,039
		393.2%	702.5%	95.1%

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

Fund	Estimated Fund Balance at June 30, 2026
General Fund	\$ 10,036,287
Sanitation Fund	222,335
Drug Fund	348,439

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:

Fund	Bonded or Other Indebtedness	Original Issue Amount	Principal			
			Outstanding 30-Jun-26	FY 2027 Principal	FY 2027 Interest	FY 2027 Total Payment
General Fund	Bonds - Series 2017 Capital	\$2,000,000.00	\$497,000.00	\$167,000.00	\$12,102.00	\$179,102.00
General Fund	Series 2025 Capital Outlay	\$1,550,000.00	\$1,466,000.00	\$110,000.00	\$56,147.80	\$166,147.80



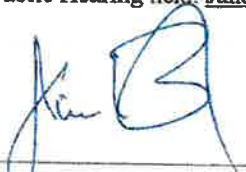
- SECTION 4: No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget Law of 1982 (TCA § 6-56-208). In addition, no appropriation may be made in excess of available funds except to provide for an actual emergency threatening the health, 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 Tennessee Code Annotated § 6-56-205.
- SECTION 5: A detailed financial plan will be attached to this budget and become part of this budget ordinance. In addition, the published operating budget and budgetary comparisons shown by fund with beginning and ending fund balances and the number of full-time equivalent employees required by Tennessee Code Annotated § 6-56-206 will be attached.
- SECTION 6: There is hereby levied a property tax of \$ 1.430 per \$100 of assessed value on all real and personal property.
- SECTION 7: 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. This budget shall not become the official budget for the fiscal year until such budget is approved by the Comptroller of the Treasury or Comptroller's Designee in accordance with Title 9, Chapter 21 of the Tennessee Code Annotated (the "Statutes".) 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. If the City does not have such debt outstanding, it will file this annual operating and capital budget ordinance and supporting documents with the Comptroller of the Treasury or Comptroller's Designee.
- SECTION 8: All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.
- SECTION 9: All ordinances or parts of ordinances in conflict with any provision of this ordinance are hereby repealed.
- SECTION 10: This ordinance shall take effect June 30, 2026, the public welfare requiring it.



Passed 1st Reading: May 12th, 2026

Passed 2nd Reading: June 30th, 2026

Public Hearing held: June 30th, 2026




Jim Bingham, Mayor



Attest: Georgina Jones, City Recorder



Approved as to legality and form:

By: 
Thomas M. Hutto, City Attorney



LOAN MORTGAGE shall be subject to all matters shown on any recorded plat; any and all liens against said property for unpaid property taxes; any restrictive covenants, easements or set-back lines that may be applicable; any prior liens or encumbrances as well as any priority created by a fixture filing; a deed of trust; and any matter than an accurate survey of the premises might disclose. All right and equity of redemption, statutory instead, and dower are expressly waived in said Deed of Trust, and the title is believed to be good, but the undersigned will sell and convey only as Substitute Trustee. The right is reserved to adjourn/postpone the day of the sale to another day, time, and place certain, by verbal announcement at the time and place for the sale set forth above; if the postponement is for five (5) days or more, the postponement announcement will also be posted on the notice required website www.foreclosurepostings.com under 26. U.S.C. 7425(b) was timely provided and the sale of the land ad-

Posting begin date: **between 10am-1pm**
4/2/2026 Posting
end date: 5/21/2026 **Monday-Friday**

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2027 PROPOSED BUDGET CITY OF LEWISBURG

The Mayor and Council will hold a Public Hearing concerning the proposed budget for the Fiscal Year 2026-2027 at 5:50 p.m. on June 09, 2025, at the City of Lewisburg City Hall located at 131 E. Church St. Lewisburg, Tennessee 37091. Immediately following the Public Hearing, the Mayor and Council will hold a regular monthly council meeting at 6:00 p.m., during which the Proposed FY 2026-2027 Budget 26-05 Ordinance is scheduled for its final reading.

The City of Lewisburg, Tennessee, hereby provides certain financial information for the Fiscal Year 2026-2027 Budget in accordance with the requirements of Tennessee Code Annotated Sec. 6-56-206. The budget and supporting data are a public record available for public inspection at the office of the City of Lewisburg City Hall.

Comments related to this notice may be mailed or hand delivered to the City of Lewisburg, 131 E. Church St. Lewisburg, Tennessee 37091.

Questions may also be directed to the City Treasurer at 931-359-1544. The public is encouraged to attend the Public Hearing and Council meeting for the proposed budget.

	AUDITED 2024-2025	ESTIMATED 2025-2026	PROPOSED 2026-2027
GENERAL FUND			
Revenues			
Taxes	\$ 9,078,337	\$ 9,136,306	\$ 9,428,616
Intergovernmental	4,423,473	2,667,761	2,586,597
Charges for Services	1,154,860	1,209,579	1,340,070
Licenses and Permits	128,045	80,303	83,200
Fines and Fees	125,724	154,604	152,000
Miscellaneous	622,907	400,942	372,900
Sale of Capital Assets	-	-	480,000
Transfers	594,974	612,093	650,000
Loan Proceeds	-	1,550,000	-
Total	\$ 16,128,320	\$ 15,811,488	\$ 15,093,383
Expenditures			
Salaries and Benefits	\$ 1,302,051	\$ 9,872,195	\$ 10,680,294
Other	13,475,266	6,561,433	5,685,628
Total	\$ 14,777,317	\$ 16,433,628	\$ 16,565,922
Fund Balance			
Beginning	\$ 9,307,455	\$ 10,658,428	\$ 10,036,287
Ending	\$ 10,658,428	\$ 10,036,287	\$ 8,563,748
Full-time Employee Positions	112	112	108
OTHER FUNDS			
Revenues			
Charges for Services	\$ 1,111,789	\$ 1,132,807	\$ 1,133,000
Fines and Fees	186,594	6,577	6,500
Miscellaneous	95	141	100
Transfers	-	-	-
Total	\$ 1,298,468	\$ 1,139,525	\$ 1,139,600
Expenditures			
Other	\$ 1,171,982	\$ 1,176,719	\$ 1,287,000
Fund Balance			
Beginning	\$ 480,600	\$ 606,966	\$ 570,772
Ending	\$ 606,966	\$ 570,772	\$ 413,372
Full-time Employee Positions	0	0	0

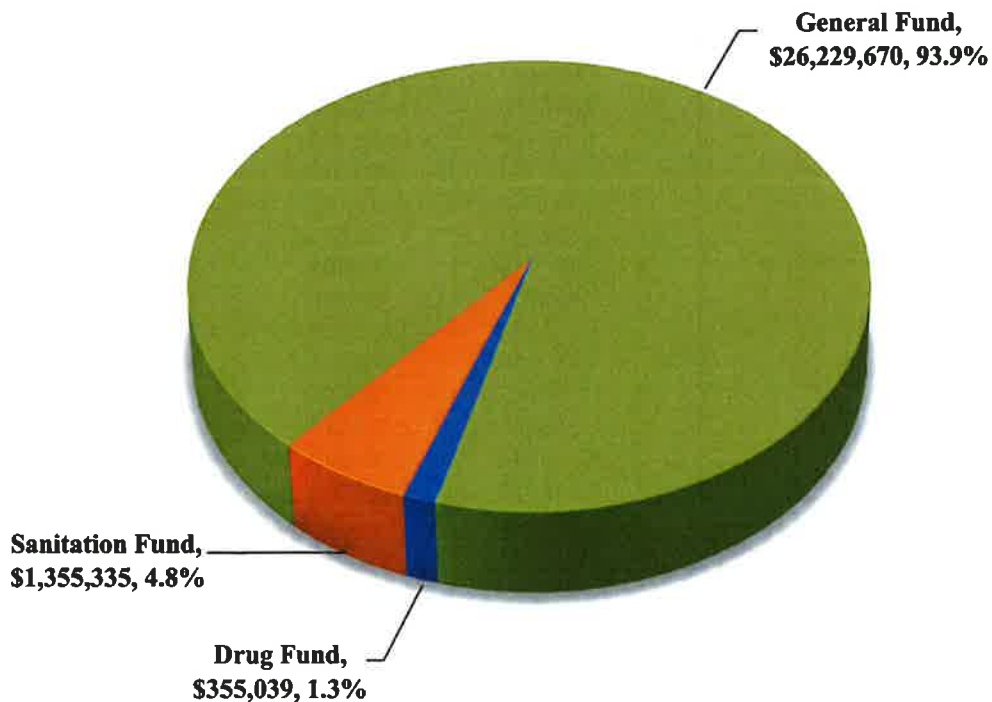


BUDGET SUMMARIES



The **General Fund** is the City's largest fund and includes governmental activities such as police, fire, recreational and other general governmental functions that are primarily funded with property taxes, charges for services, and certain state shared revenues. The General Fund activities comprise 93.9% of the City's annual budget.

Special Revenue Funds are established to account for revenues that are legally restricted by statute or Council action for a specific purpose. The City operates two Special Revenue Funds. The *Drug Fund* is used to account for revenues to be used for the receipt and expenditure of drug related fines and forfeitures and comprises 1.3% of the City's annual budget. The *Sanitation Fund* is used to account for revenues collected for the purpose of providing solid waste collection services. The Sanitation Fund comprises 4.8% of the total budget.





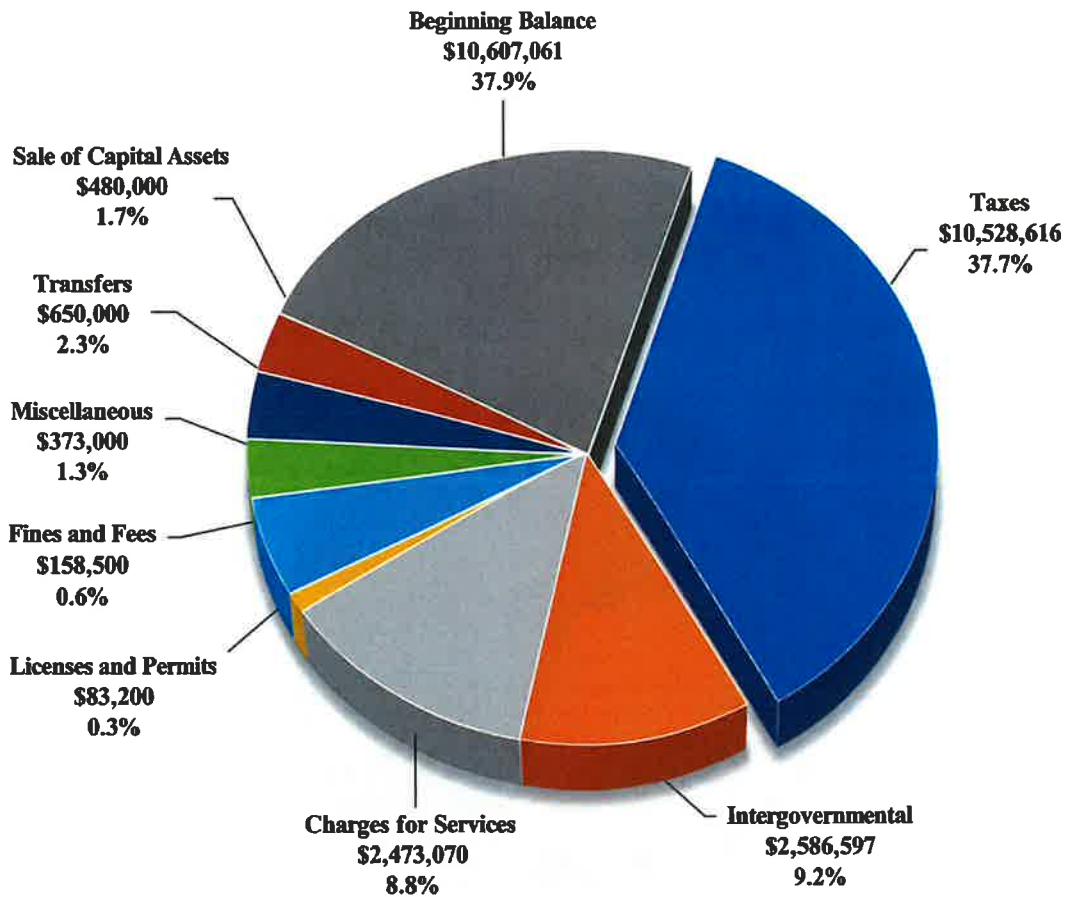
**ANALYSIS OF REVENUES/ BEGINNING BALANCES AND EXPENDITURES/ ENDING BALANCES -
ALL FUNDS COMBINED**

	Actual FY 2025	Estimated FY 2026	Adopted Budget FY 2026	Proposed Budget FY 2027
BEGINNING BALANCE	\$ 9,787,955	\$ 11,265,394	\$ 10,165,653	\$ 10,607,061
REVENUES/SOURCES				
Taxes	9,078,337	9,136,306	9,981,000	10,528,616
Intergovernmental	4,423,473	2,667,761	2,316,628	2,586,597
Charges for Services	2,266,629	2,342,386	2,379,400	2,473,070
Licenses and Permits	128,045	80,303	88,800	83,200
Fines and Fees	312,318	161,082	171,000	158,500
Miscellaneous	623,001	401,083	380,300	373,000
Transfers	594,974	612,093	688,093	650,000
Sale of Capital Assets	-	-	20,000	480,000
Loan Proceeds	-	1,550,000	1,500,000	-
TOTAL	\$ 17,426,778	\$ 16,951,014	\$ 17,525,221	\$ 17,332,983
EXPENDITURES/USES				
General Administration	1,812,032	1,849,953	1,933,083	1,986,784
Police	3,094,578	3,400,416	3,523,939	3,794,112
Fire	2,760,728	2,969,674	2,838,969	3,228,360
Building/Codes	305,470	380,512	399,798	351,136
Animal Control	184,361	173,945	196,332	247,644
Streets and Highways	2,966,989	3,693,611	3,536,834	3,490,613
Shop	241,841	209,004	276,729	19,507
Airport	493,006	444,896	497,421	578,409
Recreation	1,618,209	1,655,219	1,837,300	1,897,188
Community Service	521,356	547,334	540,334	559,984
Cemetery	18,789	20,456	29,400	23,450
Industrial Recruiting	79,697	103,227	132,665	150,637
Debt Service	187,234	326,910	351,218	345,250
Capital Outlay/Grants	1,665,050	1,834,080	2,734,173	1,182,848
Operating Transfers	-	110	76,000	7,000
TOTAL	\$ 15,949,339	\$ 17,609,347	\$ 18,904,195	\$ 17,862,922
ENDING BALANCES				
Nonspendable	249,446	249,446	249,446	249,446
Restricted	731,605	695,412	625,245	538,012
Assigned for Capital	-	338,856	338,856	-
Unassigned Fund Balance	10,284,343	9,323,346	7,573,132	9,289,663
TOTAL	\$ 11,265,394	\$ 10,607,061	\$ 8,786,679	\$ 10,077,122
CHANGE IN FUND BALANCE	\$ 1,477,439	\$ (658,333)	\$ (1,378,974)	\$ (529,939)
ENDING FUND BALANCE AS A PERCENT OF EXPENDITURES	70.6%	60.2%	46.5%	56.4%



GENERAL FUND SUMMARY

The General Fund relies on a number of revenue sources to support the City's services. Property taxes remain the primary source of revenue, providing 37.7% of total revenues. Intergovernmental revenues and charges for services are the next largest sources.



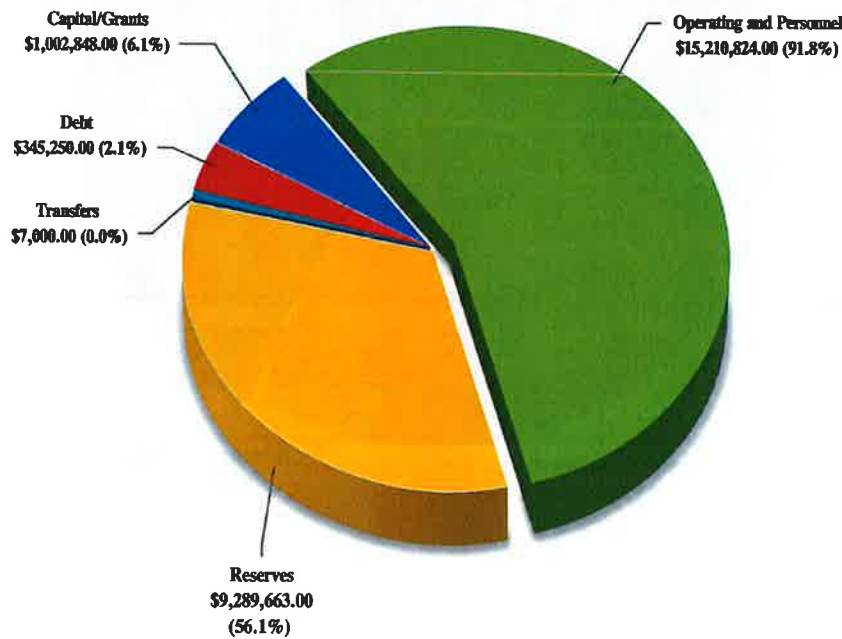
TOTAL REVENUES AND BEGINNING BALANCES
\$27,940,044



GENERAL FUND SUMMARY (Continued)

General Fund budget expenditures total \$16,565,922 with reserves of \$9,289,663.00. Operating and Personnel expenditures account for the largest share of the budget and include employee pay increases implemented through the City's new evaluation process. Capital and Grant projects account for \$1,002,848.00 and provide funding for improvements and equipment needs across all departments. The budget also includes funding for debt service requirements, operating transfers, and reserve balances to ensure continued fiscal stability and the ability to respond to future operational needs.

The chart below shows how General Fund expenditures of \$16,565,922 are planned to be used for FY 2026-2027.

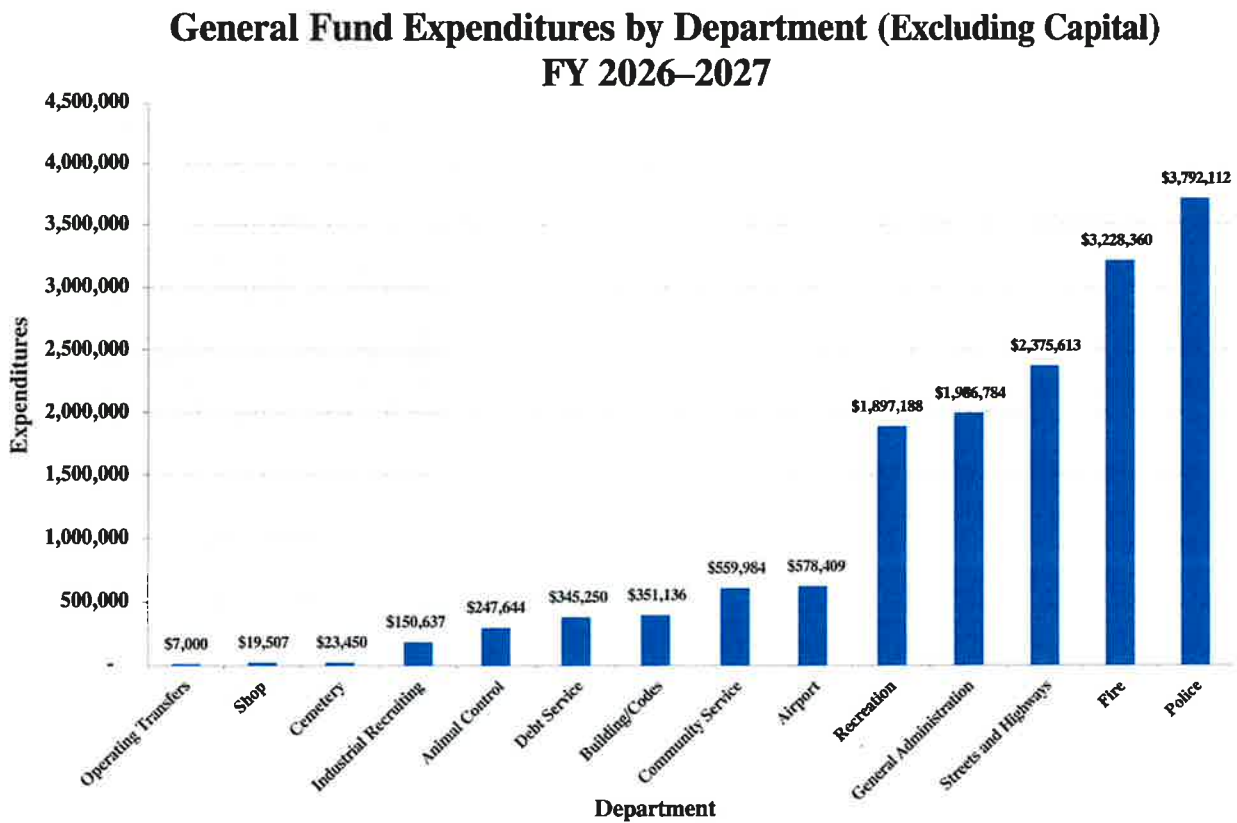




The FY 2026–2027 General Fund operating and personnel budget totals \$15,210,824, representing an increase of \$585,020, or 3.85%, over the FY 2025–2026 operating budget of \$14,625,804, excluding debt service, capital outlay, and operating transfers. The increase reflects the City's continued commitment to maintaining service levels while addressing rising personnel and operating costs.

A significant portion of the increase is attributable to employee compensation adjustments implemented through the City's new performance evaluation process. These adjustments provide a more structured and equitable approach to employee pay and help the city remain competitive in recruiting and retaining qualified personnel. In addition, increased group insurance costs have impacted personnel expenditures throughout the organization.

The FY 2026–2027 budget continues to support essential municipal services while maintaining the City's commitment to responsible financial management and the delivery of quality services to the citizens of Lewisburg.

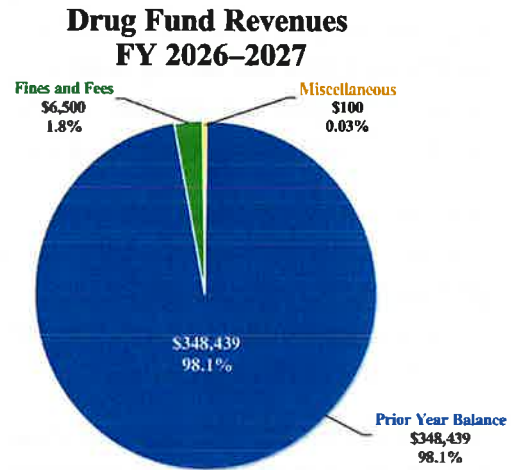




**DRUG FUND
SPECIAL REVENUE FUND**

The Drug Fund is a Special Revenue Fund established to account for revenues received from drug-related fines, fees, forfeitures, and other restricted sources. The substantial fund balance provides resources for future law enforcement equipment, investigations, training, and other eligible expenditures intended to support drug enforcement activities within the City.

The chart illustrates the sources of funding available within the Drug Fund for FY 2026–2027.

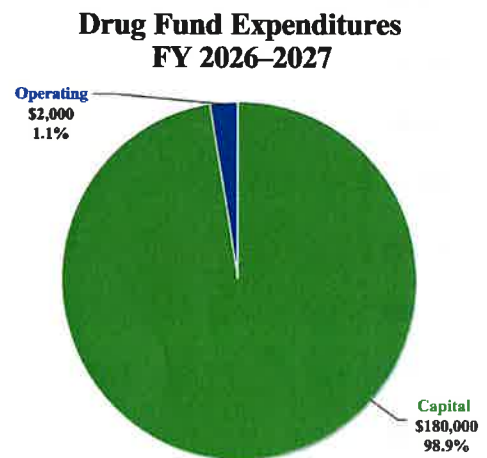


Revenue Source	Amount	Percent of Total
■ Prior Year Balance	\$348,439	98.1%
■ Fines and Fees	\$6,500	1.8%
■ Miscellaneous	\$100	0.03%
Total	\$355,039	100.0%

Total Revenues: \$355,039

The FY 2026–2027 Drug Fund expenditure budget totals \$182,000 and is primarily dedicated to capital purchases that support law enforcement operations. Capital expenditures of \$180,000 account for 98.9% of total expenditure and will be used to fund the purchase of three police vehicles. Operating expenditures total \$2,000 and provide funding for miscellaneous costs associated with Drug Fund activities.

Following the completion of the FY 2026–2027 budget, the Drug Fund is projected to maintain an ending fund balance of approximately \$117,951.



Expenditure Type	Amount	Percent of Total
■ Operating	\$2,000	1.1%
■ Capital	\$180,000	98.9%
Total	\$182,000	100.0%

Total Expenditures: \$182,000



**SUMMARY OF REVENUES/BEGINNING BALANCES AND
EXPENDITURES/ENDING BALANCES
DRUG FUND**

REVENUES/SOURCES AND EXPENDITURES/USES DRUG FUND				
FUND NUMBER 127	Actual FY 2025	Estimated FY 2026	Adopted Budget FY 2026	Proposed Budget FY 2027
BEGINNING BALANCE	\$ 304,364	\$ 391,425	\$ 348,439	\$ 348,439
REVENUES/SOURCES				
Fines and Fees	186,594	6,577	20,000	6,500
Miscellaneous	23	35	500	100
TOTAL	\$ 186,616	\$ 6,613	\$ 20,500	\$ 6,600
EXPENDITURES/USES				
Police	-	-	2,000	2,000
Capital Outlay	99,556	49,599	106,667	180,000
TOTAL	\$ 99,556	\$ 49,599	\$ 108,667	\$ 182,000
ENDING BALANCEES				
Restricted Fund Balance	391,425	348,439	260,272	173,039
TOTAL	\$ 391,425	\$ 348,439	\$ 260,272	\$ 173,039
CHANGE IN FUND BALANCE	\$ 87,061	\$ (42,986)	\$ (88,167)	\$ (175,400)
ENDING FUND BALANCE AS A PERCENT OF EXPENDITURES	393.2%	702.5%	239.5%	95.1%

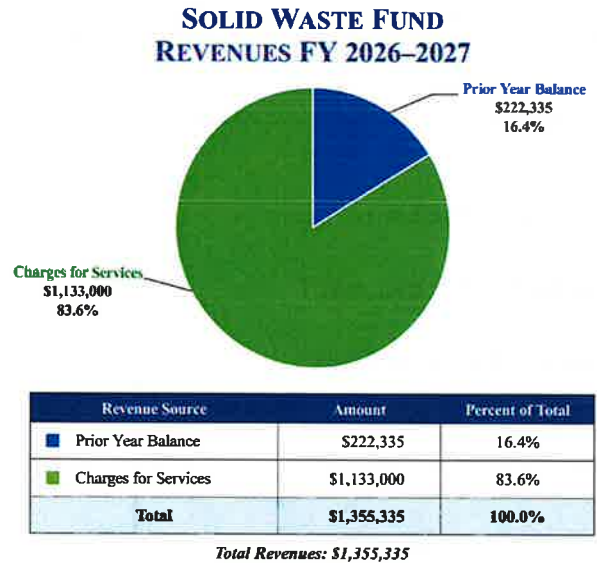


SOLID WASTE SPECIAL REVENUE FUND

The Solid Waste Fund accounts for activities related to the City's solid waste collection and disposal operations. Revenues within the fund are generated primarily through user charges and available fund balance resources.

For FY 2026–2027, total revenues are budgeted at \$1,355,335. Revenue sources include charges for services of \$1,133,000 and a prior year fund balance of \$222,335. Charges for services account for approximately 83.6% of total revenues and represent the primary funding source for solid waste operations. The prior year fund balance provides additional resources to support operational needs and maintain financial stability within the fund.

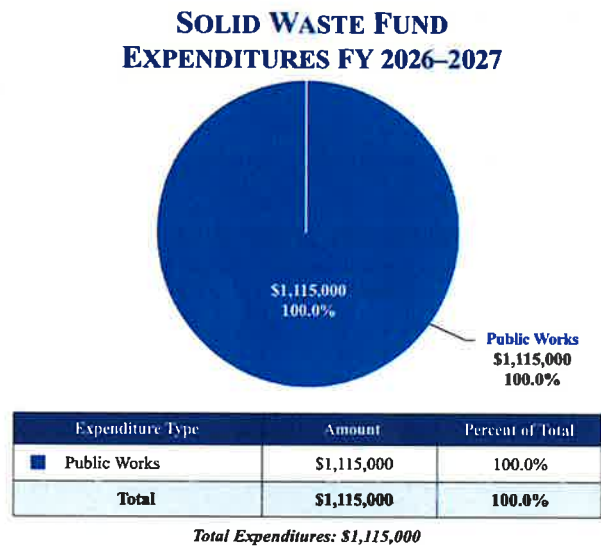
The chart illustrates the sources of funding available within the Solid Waste Fund for FY 2026–2027.



The Solid Waste Fund expenditure budget for FY 2026–2027 totals \$1,115,000 and is dedicated entirely to Public Works operations associated with the collection, transportation, and disposal of solid waste.

The FY 2026–2027 budget is funded primarily through user charges for services, supplemented by available fund balance resources. The budget maintains the City's commitment to providing efficient and cost-effective solid waste services.

Following the completion of the FY 2026–2027 budget, the Solid Waste Fund is projected to maintain an ending fund balance of approximately \$185,881.



The chart illustrates the planned uses of Solid Waste Fund resources for FY 2026–2027.



**SUMMARY OF REVENUES/BEGINNING BALANCES AND
EXPENDITURES/ENDING BALANCES
SOLID WASTE FUND**

FUND NUMBER 134	Actual FY 2025	Estimated FY 2026	Adopted Budget FY 2026	Proposed Budget FY 2027
BEGINNING BALANCE	\$ 176,136	\$ 215,541	\$ 222,335	\$ 222,335
REVENUES/SOURCES				
Charges for Services	1,111,769	1,132,807	1,133,000	1,133,000
Miscellaneous	72	106	-	-
Transfers	-	-	76,000	-
TOTAL	\$ 1,111,841	\$ 1,132,913	\$ 1,209,000	\$ 1,133,000
EXPENDITURES/USES				
Public Works	1,071,996	1,126,010	1,115,000	1,115,000
Remediation Expenses	440	110	76,000	-
TOTAL	\$ 1,072,436	\$ 1,126,120	\$ 1,191,000	\$ 1,115,000
ENDING BALANCEES				
Restricted Fund Balance	215,541	222,335	240,335	240,335
TOTAL	\$ 215,541	\$ 222,335	\$ 240,335	\$ 240,335
CHANGE IN FUND BALANCE	\$ 39,405	\$ 6,794	\$ 18,000	\$ 18,000
ENDING FUND BALANCE AS A PERCENT OF EXPENDITURES	20.1%	19.7%	20.2%	21.6%



REVENUE LINE-ITEM DETAILS



PROPERTY TAX REVENUE CALCULATIONS

Type of Property	Factor	2027 Est'd Assessment Real and Personal	2027 Revenue @1.43 Tax Rate	Penny Value
Real		417,148,241	5,965,220	51,193
Personal	0.7462	78,306,361	1,119,781	
PILOT - Real		8,351,685	119,429	
PILOT - Personal	0.7462	3,271,841	46,787	
Total Assessment/Revenue		507,078,128	7,251,217	
Proir Year Tax Collection			100,000	
			7,351,217	
Public Utilities	0.7462	4,853,636	69,407	
5.0% Allowance for Uncollected			(362,560.86)	
TOTAL PROPERTY TAX ESTIMATE			7,058,063	

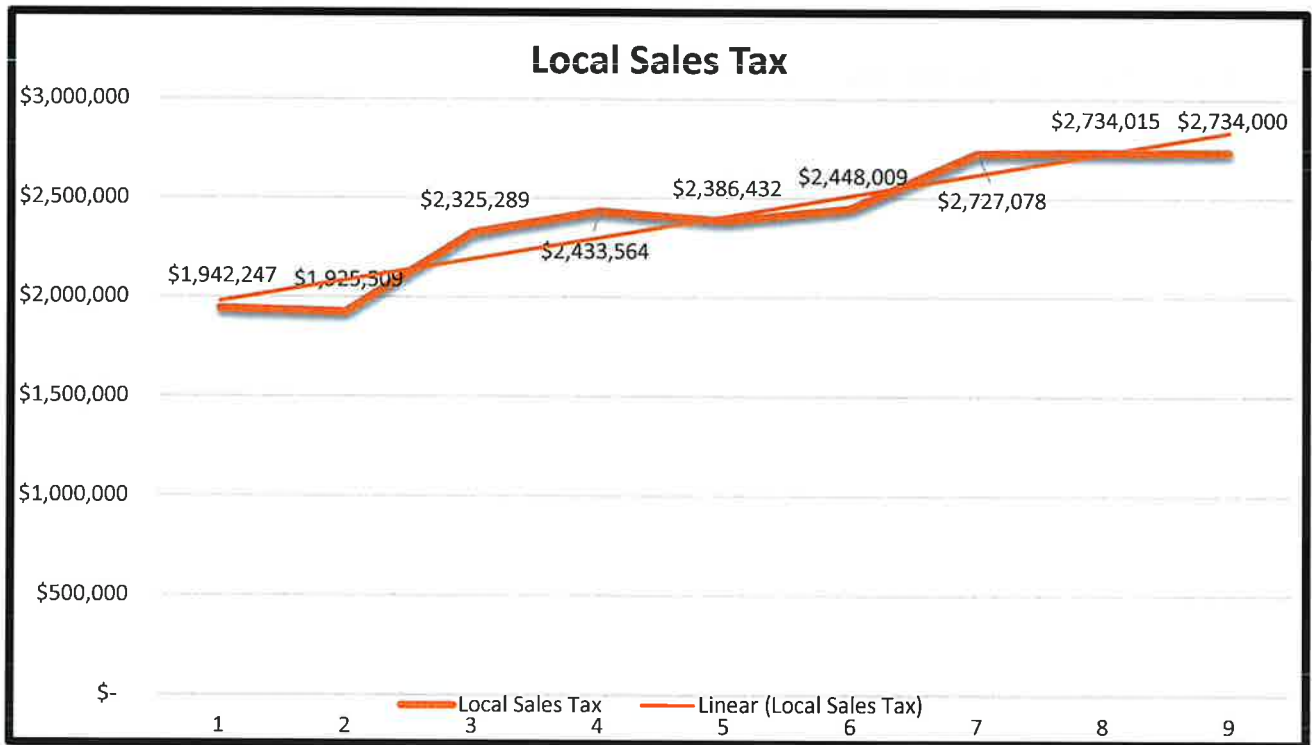
Note: Amount budgeted was \$7,049,000



LOCAL SALES TAX PROJECTION

	Actual						Estimated		
	2019	2020	2021	2022	2023	2024	2025	2026	2027
Local Option Sales Tax	\$ 1,942,247	\$ 1,925,509	\$ 2,325,289	\$ 2,433,564	\$ 2,386,432	\$ 2,448,009	\$ 2,727,078	\$ 2,734,015	\$ 2,734,000
Growth in Sales Tax over prior year		-0.86%	20.76%	4.66%	-1.94%	2.58%	11.40%	0.25%	0.00%

Average year over year Growth Rate 2020-2026	5.26%	Anticipated Growth	0.00%
Average year over year Growth Rate 2021-2026	6.29%		Estimated
Average year over year Growth Rate 2022-2026	3.39%		
Average year over year Growth Rate 2023-2026	3.07%		
Average year over year Growth Rate 2024-2026	4.74%		
Average year over year Growth Rate 2025-2026	5.83%		





GL Account #	GL Account	FY 2026		FY 2026	FY 2027
		FY 2025 Actual	Estimated Actual	Adjusted Budget	Proposed Budget
110 - General Fund					
Revenues					
110-31111-000-000000	R/PP Taxes 2024	\$5,092,043.00	\$103,411.00	\$0.00	\$0.00
110-31112-000-000000	R/PP TAX 2025	\$0.00	\$5,609,404.24	\$5,840,000.00	\$0.00
110-31120-000-000000	Property Tax Refund	-\$7,460.00	-\$4,994.62	\$0.00	\$0.00
110-31210-000-000000	REAL AND PERSONAL PROP TAX (DELINQ)	\$0.00	\$0.00	\$0.00	\$0.00
110-31211-000-000000	R/PP Taxes 2013	\$0.00	\$0.00	\$0.00	\$0.00
110-31212-000-000000	R/PP Taxes 2012	\$0.00	\$0.00	\$0.00	\$0.00
110-31213-000-000000	R/PP Taxes 2021	\$4,214.00	\$11.00	\$0.00	\$0.00
110-31214-000-000000	R/PP Taxes 2020	\$0.00	\$0.00	\$0.00	\$0.00
110-31215-000-000000	R/PP Taxes 2019	\$0.00	\$0.00	\$0.00	\$0.00
110-31216-000-000000	R/PP Taxes 2018	\$255.09	\$0.00	\$0.00	\$0.00
110-31217-000-000000	R/PP Taxes 2017	\$0.00	\$0.00	\$0.00	\$0.00
110-31218-000-000000	R/PP Taxes 2026	\$0.00	\$0.00	\$0.00	\$7,049,000.00
110-31219-000-000000	R/PP Taxes other Years	\$0.00	\$0.00	\$0.00	\$0.00
110-31222-000-000000	R/PP TAXES 2022	\$14,039.00	\$4,053.00	\$0.00	\$0.00
110-31223-000-000000	R/PP TAXES 2023	\$76,226.00	\$12,823.00	\$0.00	\$0.00
110-31610-000-000000	Local Sales Tax	\$2,673,063.76	\$2,734,015.00	\$2,810,000.00	\$2,799,616.00
110-31711-000-000000	Beer Privilege Tax	\$26,016.98	\$12,266.57	\$8,000.00	\$12,000.00
110-31720-000-000000	Alcoholic Beverage Tax	\$200,539.00	\$225,290.96	\$200,000.00	\$226,000.00
110-31730-000-000000	State of TN Mixed Drink Tax	\$40,236.99	\$32,811.80	\$30,000.00	\$33,000.00
110-31810-000-000000	Business Taxes	\$333,003.80	\$334,057.14	\$342,000.00	\$334,000.00
110-31912-000-000000	Franchise Fees Cable TV	\$78,920.89	\$73,156.81	\$93,000.00	\$75,000.00
Total Taxes		\$ 9,123,748	\$ 9,136,306	\$ 9,981,000	\$ 10,528,616
110-32610-000-000000	Fire Construction/Building Permits	\$1,150.00	\$2,133.33	\$0.00	\$5,000.00
110-32660-000-000000	Zoning Permits	\$84,250.00	\$43,800.00	\$52,000.00	\$44,000.00
110-32691-000-000000	Rental Registration/License Fee	\$0.00	\$2,030.00	\$0.00	\$2,000.00
110-32910-000-000000	Sign Permit Revenue	\$8,800.00	\$1,200.00	\$5,800.00	\$1,200.00
110-32990-000-000000	Other Permit Revenues	\$32,445.00	\$31,140.00	\$31,000.00	\$31,000.00
Total Licenses and Permits		\$ 126,645	\$ 80,303	\$ 88,800	\$ 83,200



**FY 2026-2027 Budget
City of Lewisburg**

GL Account #	GL Account	FY 2025 Actual	FY 2026	FY 2026	FY 2027
			Estimated Actual	Adjusted Budget	Proposed Budget
110-33193-000-000000	DEA Task Force Revenues	\$26,423.84	\$48,320.34	\$50,000.00	\$48,000.00
110-33195-000-000000	State of TN Misc Grant Revenue	\$17,591.77	\$0.00	\$0.00	\$0.00
110-33196-000-000000	Federal Grant-ARPA Funds	\$1,280,813.44	\$0.00	\$0.00	\$0.00
110-33197-000-000000	Federal Grant-BVP Grant	\$6,112.50	\$0.00	\$0.00	\$0.00
110-33411-000-000000	State of TN Police Recruit & Retention Grant	\$9,000.00	\$6,000.00	\$0.00	\$0.00
110-33412-000-000000	State of TN TLETA Cost Sharing Grant	\$36,000.00	\$36,000.00	\$0.00	\$0.00
110-33433-000-000000	State of TN Surface Trans Block Grant	\$15,492.04	\$144,730.34	\$121,628.00	\$0.00
110-33434-000-000000	St of TN Downtown Improvement Grant	\$39,003.70	\$38,249.92	\$0.00	\$0.00
110-33439-000-000000	State of TN THDA HOME Program Grant	\$438,745.14	\$0.00	\$0.00	\$0.00
110-33493-000-000000	State of TN Airport Grants	\$417,391.35	\$106,373.34	\$0.00	\$20,000.00
110-33495-000-000000	Other Revenue	\$28,800.00	\$32,800.00	\$35,000.00	\$33,000.00
110-33496-000-000000	State of TN Healthy Built Environment Grant	\$0.00	\$45,367.07	\$0.00	\$0.00
110-33498-000-000000	Other Grant Rev	\$54,051.71	\$2,000.00	\$0.00	\$150,000.00
110-33510-000-000000	State of TN Sales Tax	\$1,550,598.49	\$1,582,656.09	\$1,536,000.00	\$1,709,268.57
110-33551-000-000000	State of TN State/Trans Rev	\$22,430.01	\$22,328.25	\$15,000.00	\$22,328.00
110-33552-000-000000	State of TN State Street Aid	\$318,810.64	\$319,951.10	\$310,000.00	\$320,000.00
110-33553-000-000000	State of TN 2017 Gasoline Tax	\$111,070.36	\$111,001.37	\$120,000.00	\$111,000.00
110-33558-000-000000	State of TN Trans Modernization Tax	\$5,680.85	\$6,993.82	\$0.00	\$7,000.00
110-33570-000-000000	St of TN Sport Betting Revenue	\$27,584.82	\$16,883.61	\$18,000.00	\$17,000.00
110-33590-000-000000	Other State Shared Revenue	\$14,258.70	\$22,228.72	\$12,000.00	\$23,000.00
110-33593-000-000000	State of TN Corporate Exc Tax	\$115,394.53	\$125,876.56	\$99,000.00	\$126,000.00
Total Intergovernmental		\$ 4,535,253.89	\$ 2,667,760.52	\$ 2,316,628.00	\$ 2,586,596.57



**FY 2026-2027 Budget
City of Lewisburg**

GL Account #	GL Account	FY 2025 Actual	FY 2026	FY 2026	FY 2027
			Estimated Actual	Adjusted Budget	Proposed Budget
110-34141-000-000000	Records Request Revenue	\$639.98	\$197.75	\$500.00	\$500.00
110-34231-000-000000	Planning Commision Fees	\$1,400.00	\$0.00	\$20,000.00	\$2,000.00
110-34260-000-000000	Emergency Services	\$5,000.00	\$0.00	\$0.00	\$0.00
110-34310-000-000000	Street Charges for Services_ Utilities	\$24,800.00	\$89,880.00	\$44,000.00	\$110,000.00
110-34324-000-000000	Lone Oak Contributions Rev	\$6,655.00	\$5,000.00	\$5,000.00	\$5,000.00
110-34326-000-000000	Lone Oak Monument Fees	\$6,822.00	\$6,080.00	\$7,000.00	\$6,000.00
110-34510-000-000000	Animal Control Fees	\$40,779.89	\$20,094.08	\$20,750.00	\$20,000.00
110-34511-000-000000	Animal Control Spay & Neuter Rev	\$0.00	\$0.00	\$0.00	\$0.00
110-34711-000-000000	Use of Fac. Rec Green Fees	\$149,906.52	\$171,823.03	\$158,000.00	\$187,000.00
110-34713-000-000000	Use of Fac. Rec Green Anl Fees	\$42,255.18	\$42,223.68	\$48,000.00	\$46,000.00
110-34715-000-000000	Use of Fac. Rec Concessions	\$12,410.57	\$12,722.15	\$10,000.00	\$13,200.00
110-34716-000-000000	Use of Fac. Rec Pro Shop Sales	\$3,189.39	\$2,665.39	\$4,000.00	\$3,300.00
110-34717-000-000000	Use of Fac. Rec Cart Rental	\$69,934.99	\$84,467.13	\$92,000.00	\$93,000.00
110-34718-000-000000	Use of Fac. Rec Golf Club Rev	\$0.00	\$0.00	\$150.00	\$150.00
110-34719-000-000000	Use of Fac. Rec Cart Storage	\$27,091.86	\$15,203.96	\$12,000.00	\$16,500.00
110-34721-000-000000	Use of Fac. Rec Swim Anl Fees	\$0.00	\$0.00	\$0.00	\$0.00
110-34722-000-000000	Use of Fac. Rec Swimming Fees	\$58,563.17	\$47,807.44	\$60,000.00	\$55,000.00
110-34723-000-000000	Use of Fac Tennis Toumament Rev	\$0.00	\$0.00	\$0.00	\$0.00
110-34725-000-000000	Use of Fac. Rec Snack Bar Rev	\$32,152.00	\$30,662.07	\$30,000.00	\$33,000.00
110-34742-000-000000	Use of Fac. Rec Activity Rev	\$60,984.86	\$57,976.31	\$55,000.00	\$63,000.00
110-34751-000-000000	Use of Fac. Rec Lg Mtg Room	\$20,297.97	\$25,529.92	\$19,000.00	\$22,000.00
110-34794-000-000000	Use of Fac. Rec Full An Fees	\$89,270.46	\$84,119.13	\$75,000.00	\$92,000.00
110-34795-000-000000	Use of Fac. Rec Exer Anl Fees	\$9,599.13	\$11,326.40	\$7,300.00	\$12,000.00
110-34796-000-000000	Use of Fac. Rec RB/WB Fees	\$856.75	\$1,046.93	\$500.00	\$1,100.00
110-34797-000-000000	Use of Fac. Rec Gym Fees	\$17,885.26	\$15,105.45	\$16,000.00	\$17,000.00
110-34798-000-000000	Use of Fac. Rec Track Fees	\$1,348.33	\$1,373.00	\$1,200.00	\$1,320.00
110-34799-000-000000	Use of Fac Rec Program Rev	\$0.00	\$0.00	\$0.00	\$0.00
110-37500-000-000000	Use of Fac. Rec Misc Rev	\$0.00	\$0.00	\$1,000.00	\$1,000.00
110-37512-000-000000	Aircraft Fuel Revenue	\$420,218.63	\$397,741.44	\$460,000.00	\$440,000.00
110-37515-000-000000	Use of Fac. Airport Revenue	\$101,031.31	\$86,533.33	\$100,000.00	\$100,000.00
Total Charges for Services		\$ 1,203,093	\$ 1,209,579	\$ 1,246,400	\$ 1,340,070
110-35110-000-000000	City Court Fines	\$112,973.74	\$148,324.85	\$145,000.00	\$145,000.00
110-35111-000-000000	City Court Vehicle Fees	\$7,566.49	\$6,179.35	\$5,000.00	\$6,000.00
110-35200-000-000000	Court Forfeiture Revenue	\$0.00	\$0.00	\$1,000.00	\$1,000.00
Total Court Fines and Vehicle Fees		\$ 120,540	\$ 154,504	\$ 151,000	\$ 152,000



110-35112-000-000000	Sex Offender Fees	\$1,800.00	\$2,200.00	\$1,000.00	\$2,200.00
110-35113-000-000000	Police Other Revenue	\$2,183.56	\$2,164.08	\$2,200.00	\$2,200.00
110-35114-000-000000	Police Accident Report Revenue	\$561.65	\$546.73	\$500.00	\$500.00
110-35116-000-000000	Cash Over and Short	-\$108.80	-\$0.85	\$0.00	\$0.00
110-36190-000-000000	Interest On Investments	\$359,517.32	\$297,510.73	\$310,000.00	\$300,000.00
110-36210-000-000000	Lone Oak Rev House Rent	\$1,400.00	\$0.00	\$2,100.00	\$0.00
110-36341-000-000000	Lone Oak Sale of Lots	\$17,900.00	\$33,240.00	\$15,000.00	\$30,000.00
110-36342-000-000000	Cook Memorial Sale of Lots	\$6,487.00	\$2,793.33	\$5,000.00	\$2,700.00
110-36350-000-000000	Proceeds from Insurance Recoveries	\$36,574.53	\$13,802.20	\$20,000.00	\$15,000.00
110-36351-000-000000	Proceeds National Opioids Settlement	\$1,666.89	\$2,222.52	\$0.00	\$1,500.00
110-36529-000-000000	Street Dept Scrap Sales Rev	\$2,264.40	\$5,076.67	\$2,500.00	\$5,000.00
110-36700-000-000000	Contributions Donations Misc Revenues	\$335.00	\$700.00	\$1,500.00	\$700.00
110-36732-000-000000	Contributions Donations Recreation Rev	\$2,478.32	\$100.00	\$0.00	\$100.00
110-36734-000-000000	Contributions Donations Animal Contro	\$8,458.78	\$2,586.67	\$5,000.00	\$3,000.00
110-36931-000-000000	Capital Outlay Notes 2025 Proceeds	\$0.00	\$1,550,000.00	\$1,500,000.00	\$0.00
110-36932-000-000000	Capital Outlay Note 2017 Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
110-36933-000-000000	Lease Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
110-36934-000-000000	Tax Anticipation Note 2018 Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
110-36990-000-000000	Misc Refunds_Med Ins Recoveries	\$0.00	\$19,000.00	\$0.00	\$0.00
110-37499-000-000000	Miscellaneous	\$9,840.74	\$19,000.00	\$15,000.00	\$10,000.00
Total Miscellaneous		\$ 451,359	\$ 1,950,942	\$ 1,879,800	\$ 372,900
110-36300-000-000000	Sale of Fixed Assets	\$0.00	\$0.00	\$20,000.00	\$480,000.00
Total Sale of Capital Assets		\$0.00	\$0.00	\$ 20,000	\$480,000.00
110-36960-000-000000	Transfers In from Other Funds	\$612,092.39	\$612,093.00	\$612,093.00	\$650,000.00
Total Transfers		\$ 612,092	\$ 612,093	\$ 612,093	\$ 650,000
General Fund Total		\$16,172,732	\$15,811,488	\$16,295,721	\$16,193,383



127 - Drug Fund

Revenues

127-36610-000-000000	Drug Fund Fines Revenue	\$186,593.62	\$6,577.43	\$20,000.00	\$6,500.00
127-36730-000-000000	Drug Fund Rev/Contributions	\$22.79	\$35.40	\$500.00	\$100.00
Total Revenues		\$186,616	\$6,613	\$20,500	\$6,600

134 - Solid Waste

Revenues

134-34430-000-000000	SW Refuse Collection & Disposal Charges	\$1,111,769.41	\$1,132,807.14	\$1,133,000.00	\$1,133,000.00
134-36100-000-000000	SW Interest Income	\$71.68	\$106.01	\$0.00	\$0.00
134-36961-000-000000	SW Approp from General Fund	\$0.00	\$0.00	\$76,000.00	\$0.00
Total Revenues		\$1,111,841	\$1,132,913	\$1,209,000	\$1,133,000



DEPARTMENT EXPENDITURES LINE-ITEM DETAILS



**FY 2026-2027 Budget
City of Lewisburg**

GL Account #	GL Account	FY 2025 Actual	FY 2026	FY 2026	FY 2027
			Estimated Actual	Adjusted Budget	Proposed Budget
General Administration					
110-41000-111-000000	G A Salaries	\$623,729.00	\$618,597.61	\$648,396.00	\$681,988.64
110-41000-141-000000	G A Employee Payroll Taxes	\$47,058.00	\$46,861.32	\$49,602.00	\$52,172.13
110-41000-142-000000	G A Employee Group Insurance	\$145,603.00	\$138,356.46	\$152,126.00	\$153,988.98
110-41000-143-000000	G A Employee Group Retirement	\$113,057.00	\$117,592.01	\$119,263.00	\$126,933.87
110-41000-211-000000	G A Postage	\$0.00	\$2,490.48	\$0.00	\$3,000.00
110-41000-230-000000	G A Advertising	\$3,901.00	\$2,057.93	\$7,000.00	\$5,000.00
110-41000-239-000000	G A Dues Subs Gifts	\$14,446.00	\$16,476.73	\$15,000.00	\$16,000.00
110-41000-240-000000	G A Utilities	\$27,559.00	\$31,552.60	\$25,000.00	\$30,000.00
110-41000-250-000000	G A Professional Services	\$353,585.00	\$430,000.00	\$413,196.00	\$409,000.00
110-41000-255-000000	G A Computer Upgrades	\$2,258.00	\$6,082.28	\$10,000.00	\$10,000.00
110-41000-261-000000	G A Vehicle Expenses Outside	\$0.00	\$209.32	\$500.00	\$1,700.00
110-41000-266-000000	G A Building Expense	\$30,712.86	\$11,513.69	\$20,000.00	\$20,000.00
110-41000-270-000000	G A Vehicle Expenses Shop	\$265.00	\$1,366.60	\$1,000.00	\$0.00
110-41000-280-000000	G A Travel	\$3,606.00	\$1,194.60	\$5,000.00	\$5,000.00
110-41000-287-000000	G A Industrial Development Bd	\$0.00	\$0.00	\$0.00	\$0.00
110-41000-310-000000	G A Supplies	\$32,392.00	\$24,621.51	\$21,000.00	\$25,000.00
110-41000-319-000000	G A Court Supplies and Expense	\$11,186.00	\$9,747.80	\$20,000.00	\$20,000.00
110-41000-329-000000	G A Miscellaneous	\$369.00	\$28.28	\$500.00	\$500.00
110-41000-331-000000	G A Gas/Oil Outside	\$337.00	\$263.43	\$500.00	\$500.00
110-41000-511-000000	G A General Insurance	\$385,107.00	\$377,185.00	\$400,000.00	\$400,000.00
110-41000-524-000000	G A Event/Public Mtg Refreshments	\$0.00	\$0.00	\$0.00	\$1,000.00
110-41000-559-000000	GA Traffic Fees to State	\$16,861.00	\$13,755.59	\$25,000.00	\$25,000.00
110-41000-700-000000	GA Grant Expenditures	\$438,745.00	\$0.00	\$0.00	\$0.00
110-41000-702-000000	GA ARPA Grant Expenditures	\$12,999.00	\$0.00	\$0.00	\$0.00
110-41000-900-000000	G A Capital Expenditures	\$5,600.00	\$0.00	\$0.00	\$50,000.00
	Total General Administration	\$ 2,269,376	\$ 1,849,953	\$ 1,933,083	\$ 2,036,784
Building/Codes					
110-41700-111-000000	Bdg/Codes Salaries	\$179,978.67	\$211,859.35	\$236,872.00	\$170,594.60
110-41700-141-000000	Bdg/Codes Payroll Taxes	\$13,645.93	\$15,484.62	\$18,121.00	\$13,050.49
110-41700-142-000000	Bdg/Codes Employee Group Ins	\$26,096.09	\$30,758.19	\$33,567.00	\$36,915.93
110-41700-143-000000	Bdg/Codes Employee Retirement	\$20,715.56	\$29,604.01	\$23,938.00	\$12,474.89
110-41700-211-000000	Bdg/Codes Postage	\$0.00	\$1,373.12	\$0.00	\$500.00
110-41700-230-000000	Bld/Codes Advertising	\$979.45	\$1,606.73	\$0.00	\$1,500.00
110-41700-239-000000	Bdg/Codes Dues Subs Gifts	\$0.00	\$8,964.92	\$0.00	\$4,800.00
110-41700-240-000000	Bldg Insp. utilities	\$2,663.68	\$2,218.93	\$1,500.00	\$3,000.00
110-41700-250-000000	Bdg/Codes Professional Services	\$0.00	\$0.00	\$0.00	\$20,000.00
110-41700-254-000000	Storm Water Program	\$45,162.57	\$41,646.60	\$56,000.00	\$55,000.00
110-41700-261-000000	Bldg/Codes - Vehicle Expenses Outside	\$116.97	\$0.00	\$200.00	\$5,000.00
110-41700-270-000000	Bdg/Codes Vehicle Exp Shop	\$2,870.75	\$1,140.69	\$2,500.00	\$0.00
110-41700-280-000000	Bdg/Codes Travel	\$0.00	\$1,485.44	\$0.00	\$2,300.00
110-41700-310-000000	Bdg Codes Supplies	\$10,229.25	\$32,177.17	\$25,000.00	\$20,000.00
110-41700-329-000000	Bldg/Codes - Miscellaneous	\$0.00	\$0.00	\$100.00	\$0.00
110-41700-331-000000	Bdg/Codes Gas/Oil Outside	\$3,010.47	\$2,191.99	\$2,000.00	\$3,000.00
110-41700-564-000000	Bldg/Codes Annual Maintenance Fees	\$0.00	\$0.00	\$0.00	\$3,000.00
110-41700-702-000000	Bldg/Codes ARPA Grant Expenditures	\$4,998.22	\$0.00	\$0.00	\$0.00
110-41700-900-000000	Bldg/Codes Capital Expenditure	\$16,000.00	\$0.00	\$0.00	\$16,860.00
	Total Building/Codes	\$ 326,468	\$ 380,512	\$ 399,798	\$ 367,996
Appropriations to Other Agencies					
110-41990-760-000000	Appropriation to Marshall Co	\$21,247.69	\$22,000.00	\$15,000.00	\$22,000.00
110-41990-765-000000	Appropriations to E911	\$445,749.00	\$452,815.00	\$452,815.00	\$476,582.00
	Total Appropriations	\$ 466,997	\$ 474,815	\$ 467,815	\$498,582



**FY 2026-2027 Budget
City of Lewisburg**

GL Account #	GL Account	FY 2025 Actual	FY 2026 Estimated Actual	FY 2026 Adjusted Budget	FY 2027 Proposed Budget
Police					
110-42100-111-000000	Police Salaries	\$1,902,929.00	\$2,103,483.71	\$2,140,860.00	\$2,284,453.10
110-42100-141-000000	Police Payroll Taxes	\$143,045.00	\$159,238.97	\$163,776.00	\$178,260.66
110-42100-142-000000	Police Employee Group Ins	\$445,075.00	\$486,084.42	\$481,173.00	\$560,805.44
110-42100-143-000000	Police Employee Retirement	\$330,648.00	\$371,703.79	\$363,630.00	\$412,092.51
110-42100-148-000000	Police School	\$2,791.00	\$3,673.76	\$20,000.00	\$15,000.00
110-42100-237-000000	Police Sex Offender Expenses	\$948.00	\$3,342.03	\$1,500.00	\$2,500.00
110-42100-239-000000	Police Dues/Subs	\$1,200.00	\$4,146.35	\$2,500.00	\$4,000.00
110-42100-240-000000	Police Utilities	\$47,196.00	\$47,809.19	\$50,000.00	\$50,000.00
110-42100-261-000000	Police Vehicle Expense Outside/Shop	\$48,968.00	\$24,739.29	\$35,000.00	\$60,000.00
110-42100-262-000000	Police Radio Maintenance	\$2,223.00	\$3,000.00	\$3,000.00	\$3,000.00
110-42100-266-000000	Police Repairs and Maintenance	\$25,855.00	\$31,179.57	\$30,000.00	\$30,000.00
110-42100-270-000000	Police Vehicle Expenses Shop	\$0.00	\$27,100.23	\$25,000.00	\$0.00
110-42100-296-000000	Police Prisoner Care	\$41,156.00	\$38,423.87	\$48,000.00	\$48,000.00
110-42100-310-000000	Police Supplies	\$22,809.00	\$20,853.76	\$25,000.00	\$25,000.00
110-42100-326-000000	Police Uniforms	\$14,571.00	\$20,336.71	\$25,000.00	\$30,000.00
110-42100-329-000000	Police Miscellaneous	\$1,607.00	\$267.09	\$2,500.00	\$2,500.00
110-42100-331-000000	Police Gas/Oil Outside	\$63,557.00	\$55,033.79	\$90,000.00	\$70,000.00
110-42100-564-000000	Police Annual Maintenance Fees	\$0.00	\$0.00	\$15,000.00	\$16,500.00
110-42100-700-000000	Police Grant Expenditures	\$175.00	\$0.00	\$0.00	\$0.00
110-42100-900-000000	Police Capital Expenditures	\$0.00	\$321,363.92	\$330,523.00	\$88,500
	Total Police	\$ 3,094,753	\$ 3,721,780	\$ 3,852,462	\$ 3,880,612
Fire					
110-42200-111-000000	Fire Salaries	\$1,649,668.00	\$1,714,507.86	\$1,599,625.00	\$1,791,658.29
110-42200-141-000000	Fire Payroll Taxes	\$120,125.00	\$125,427.20	\$122,371.00	\$137,061.86
110-42200-142-000000	Fire Employee Group Ins	\$561,634.00	\$646,031.61	\$648,210.00	\$766,031.15
110-42200-143-000000	Fire Employee Retirement	\$272,552.00	\$319,413.54	\$296,263.00	\$343,108.48
110-42200-148-000000	Fire School	\$6,744.00	\$10,000.00	\$10,000.00	\$12,000.00
110-42200-240-000000	Fire Utilities	\$32,767.00	\$34,009.39	\$35,000.00	\$35,000.00
110-42200-250-000000	Fire Annual Testing	\$27,245.00	\$24,500.00	\$25,000.00	\$27,500.00
110-42200-260-000000	Fire Repairs and Maintenance	\$11,079.00	\$12,000.00	\$11,500.00	\$13,000.00
110-42200-261-000000	Fire Vehicle Expense Outside	\$28,145.00	\$32,439.24	\$30,000.00	\$40,000.00
110-42200-262-000000	Fire Radio Maintenance	\$1,031.00	\$2,845.38	\$3,000.00	\$3,000.00
110-42200-270-000000	Fire Vehicle Expense Shop	\$0.00	\$500.00	\$500.00	\$0.00
110-42200-310-000000	Fire Supplies	\$31,344.00	\$26,500.00	\$30,500.00	\$33,000.00
110-42200-326-000000	Fire Uniforms	\$3,223.00	\$7,000.00	\$7,000.00	\$7,000.00
110-42200-331-000000	Fire Gas/Oil Outside	\$15,171.00	\$14,500.00	\$20,000.00	\$20,000.00
110-42200-700-000000	Fire Grant Expenditures	\$16,380.00	\$0.00	\$5,931.00	\$0.00
110-42200-702-000000	Fire ARPA Grant Expenditures	\$0.00	\$298,701.00	\$298,701.00	\$0.00
110-42200-900-000000	Fire Capital Expenditures	\$426,884.00	\$143,793.00	\$145,000.00	\$75,000.00
	Total Fire	\$ 3,203,992	\$ 3,412,168	\$ 3,288,601	\$ 3,303,360



**FY 2026-2027 Budget
City of Lewisburg**

GL Account #	GL Account	FY 2026		FY 2026	FY 2027
		FY 2025 Actual	Estimated Actual	Adjusted Budget	Proposed Budget
Animal Control					
110-42300-111-000000	Animal Control Salaries	\$92,307.00	\$93,544.54	\$105,772.00	\$150,306.75
110-42300-141-000000	Animal Control Payroll Taxes	\$6,784.00	\$6,945.16	\$8,092.00	\$11,498.47
110-42300-142-000000	Animal Control Emp Grp Ins	\$19,894.00	\$22,956.35	\$23,151.00	\$25,622.75
110-42300-143-000000	Animal Control Emp Retirement	\$17,568.00	\$11,341.26	\$12,817.00	\$15,215.95
110-42300-240-000000	Animal Control Utilities	\$9,252.00	\$9,787.19	\$10,000.00	\$10,000.00
110-42300-251-000000	Animal Control Vet Expenses	\$14,357.00	\$10,837.72	\$10,000.00	\$13,000.00
110-42300-261-000000	Animal Control Veh ExpOutside	\$0.00	\$6,287.11	\$6,000.00	\$6,000.00
110-42300-266-000000	Animal Control Repairs & Maint	\$8,723.00	\$3,887.51	\$9,500.00	\$5,000.00
110-42300-269-000000	Animal Control Veh Exp Shop	\$4,688.00	\$240.29	\$500.00	\$0.00
110-42300-310-000000	Animal Control Supplies	\$7,817.00	\$6,391.59	\$7,000.00	\$8,000.00
110-42300-331-000000	Animal Control Gas/Oil Outside	\$2,971.00	\$1,726.41	\$3,500.00	\$3,000.00
110-42300-900-000000	Animal Control Capital Expenditures	\$0.00	\$0.00	\$0.00	\$17,500.00
	Total Animal Control	\$ 184,361	\$ 173,945	\$ 196,332	\$ 265,144
Streets & Highways					
110-43100-111-000000	Street Salaries	\$775,755.00	\$846,212.22	\$861,441.00	\$912,954.13
110-43100-141-000000	Street Payroll Taxes	\$57,704.00	\$63,507.00	\$65,900.00	\$69,840.99
110-43100-142-000000	Street Employee Group Ins	\$210,851.00	\$205,780.60	\$209,797.00	\$239,166.77
110-43100-143-000000	Street Employee Retirement	\$151,872.00	\$138,210.16	\$145,568.00	\$171,351.57
110-43100-240-000000	Street Utilities	\$0.00	\$5,566.91	\$7,500.00	\$24,500.00
110-43100-247-000000	Street - State Street Aid Lighths	\$377,836.00	\$360,000.00	\$360,000.00	\$370,300.00
110-43100-249-000000	Street - State Street Aid Repairs	\$0.00	\$198,863.08	\$300,000.00	\$8,000.00
110-43100-250-000000	Street Professional Services	\$21,755.00	\$397,083.89	\$121,628.00	\$15,000.00
110-43100-261-000000	Street Vehicle Expense Outside	\$25,490.00	\$9,690.95	\$5,000.00	\$55,000.00
110-43100-262-000000	Street Equipment Repair	\$36,945.00	\$44,000.00	\$35,000.00	\$15,000.00
110-43100-269-000000	Street Sidewalk Repairs	\$1,585.00	\$7,139.63	\$5,000.00	\$8,000.00
110-43100-270-000000	Street Vehicle Expense Shop	\$0.00	\$24,132.99	\$30,000.00	\$0.00
110-43100-310-000000	Street Supplies	\$182,446.00	\$189,180.27	\$175,000.00	\$195,000.00
110-43100-329-000000	Streets Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
110-43100-331-000000	Street Gas/Oil Outside	\$47,630.00	\$43,712.69	\$55,000.00	\$55,000.00
110-43100-390-000000	Street Scrap Rev Expenditures	\$0.00	\$0.00	\$1,000.00	\$0.00
110-43100-470-000000	Street Paving-Inside	\$4,684.00	\$11,601.40	\$22,000.00	\$214,000.00
110-43100-471-000000	Street Paving/Contracts SSA Ex	\$0.00	\$22,919.27	\$22,000.00	\$22,000.00
110-43100-524-000000	Street Emergency Response Food Supplies	\$0.00	\$0.00	\$0.00	\$500.00
110-43100-702-000000	Street ARPA Grant Expenditures	\$10,821.00	\$0.00	\$0.00	\$0.00
110-43100-900-000000	Street Capital Expenditures	\$232,576.00	\$117,551.99	\$580,776.00	\$82,632.00
	Total Streets	\$ 2,137,950	\$ 2,685,153	\$ 3,002,610	\$ 2,458,245.46



**FY 2026-2027 Budget
City of Lewisburg**

GL Account #	GL Account	FY 2026		FY 2026	FY 2027
		FY 2025 Actual	Estimated Actual	Adjusted Budget	Proposed Budget
Shop & Garage					
110-43170-111-000000	Shop Salaries	\$129,232.00	\$95,039.63	\$148,811.00	\$0.00
110-43170-141-000000	Shop Payroll Taxes	\$10,805.00	\$8,193.50	\$11,384.00	\$0.00
110-43170-142-000000	Shop Employee Group Ins	\$44,945.00	\$45,528.05	\$51,742.00	\$19,506.86
110-43170-143-000000	Shop Employee Group Retirement	\$32,741.00	\$31,349.75	\$36,792.00	\$0.00
110-43170-240-000000	Shop Utilities	\$15,571.00	\$16,422.44	\$15,000.00	\$0.00
110-43170-270-000000	Shop Vehicle Expenses Shop	\$223.00	\$827.23	\$1,000.00	\$0.00
110-43170-329-000000	Shop Miscellaneous	\$15.00	\$0.00	\$0.00	\$0.00
110-43170-331-000000	Shop Gas/Oil Outside	\$1,321.00	\$1,151.93	\$2,000.00	\$0.00
110-43170-332-000000	Shop Supplies	\$6,988.00	\$10,491.60	\$10,000.00	\$0.00
110-43170-900-000000	Shop Capital Expenditures	\$0.00	\$0.00	\$0.00	\$0.00
	Total Shop	\$ 241,841.00	\$ 209,004.13	\$ 276,729.00	\$19,506.86
Transfers					
110-43252-435-000000	Sanitation Appropriation	\$0.00	\$0.00	\$76,000.00	\$7,000.00
	Total Sanitation Appropriation	\$0.00	\$0.00	\$ 76,000.00	\$ 7,000.00
Sundry Appropriations					
110-44300-710-000000	Sdry Appr Historical Society	\$3,500.00	\$3,500.00	\$3,500.00	\$2,000.00
110-44300-711-000000	Sdry Appr JECDB	\$23,519.00	\$26,519.00	\$26,519.00	\$29,652.00
110-44300-712-000000	Sdry Appr CSCC	-\$219.75	\$0.00	\$0.00	\$0.00
110-44300-716-000000	Sdry Appr Fireworks/Xmas Light	\$1,477.50	\$2,500.00	\$2,500.00	\$2,500.00
110-44300-717-000000	Sdry Community Beautification	\$111.44	\$500.00	\$500.00	\$1,000.00
110-44300-719-000000	Sdry Appr Discretionary Funds	\$6,991.23	\$9,000.00	\$9,000.00	\$9,000.00
110-44300-720-000000	Sdry Appr MC Theater	\$10,000.00	\$10,000.00	\$10,000.00	\$5,000.00
110-44300-721-000000	Sdry Appr Tree City	\$1,963.31	\$2,000.00	\$2,000.00	\$1,000.00
110-44300-722-000000	Sdry Appr Veterans Association	\$5,634.50	\$15,000.00	\$15,000.00	\$10,000.00
110-44300-723-000000	Sdry Appr Chamber of Commerce	\$1,381.94	\$3,500.00	\$3,500.00	\$1,250.00
	Total Sundry	\$ 54,359	\$ 72,519	\$ 72,519	\$ 61,402
Cemetery					
110-44320-240-000000	Cemetery Lone Oak Utilities	\$3,522.00	\$3,684.31	\$3,500.00	\$4,000.00
110-44320-260-000000	Cemetery Repairs and Maint	\$3,041.00	\$2,004.52	\$5,000.00	\$4,000.00
110-44320-261-000000	Cemetery Vehicle Expense Outside	\$2,101.00	\$3,325.45	\$0.00	\$3,000.00
110-44320-269-000000	Cemetery Shop Charges	\$0.00	\$0.00	\$2,000.00	\$0.00
110-44320-270-000000	Cemetery Vehicle Expense Shop	\$0.00	\$3,325.45	\$1,000.00	\$0.00
110-44320-310-000000	Cemetery Supplies	\$6,570.00	\$5,278.13	\$10,000.00	\$8,000.00
110-44320-331-000000	Cemetery Gas/Oil Outside	\$2,581.00	\$2,430.15	\$7,500.00	\$4,000.00
110-44320-900-000000	Cemetery Capital Expenditures	\$0.00	\$0.00	\$0.00	\$13,500.00
110-44321-240-000000	Cemetery Cook Utilities	\$405.00	\$408.03	\$400.00	\$450.00
110-44321-310-000000	Cemetery Cook Supplies	\$569.17	\$0.00	\$0.00	\$0.00
	Total Cemetery	\$ 18,789	\$ 20,456	\$ 29,400	\$ 36,950



**FY 2026-2027 Budget
City of Lewisburg**

GL Account #	GL Account	FY 2025 Actual	FY 2026	FY 2026	FY 2027
			Estimated Actual	Adjusted Budget	Proposed Budget
110-44400-111-000000	Recreation Salaries	\$824,509.00	\$822,637.52	\$865,187.00	\$901,166.84
110-44400-141-000000	Recreation Employee PR Tax	\$62,897.00	\$62,516.17	\$66,187.00	\$68,939.26
110-44400-142-000000	Recreation Employee Group Ins	\$128,616.00	\$151,335.83	\$138,846.00	\$193,693.54
110-44400-143-000000	Recreation Employee Retirement	\$94,322.00	\$88,306.70	\$93,392.00	\$111,800.80
110-44400-239-000000	Recreation Dues/Travel Exp	\$2,731.00	\$4,710.37	\$7,000.00	\$5,000.00
110-44400-240-000000	Recreation Utilities	\$205,215.00	\$222,974.56	\$185,000.00	\$225,000.00
110-44400-261-000000	Recreation Veh Expense Outside	\$0.00	\$0.00	\$0.00	\$5,000.00
110-44400-262-000000	Recreation Equipment Exp	\$3,454.04	\$10,097.27	\$16,000.00	\$10,000.00
110-44400-265-000000	Recreation Golf Course Exp	\$42,556.00	\$46,980.87	\$51,000.00	\$51,000.00
110-44400-266-000000	Recreation Building Expense	\$68,774.00	\$71,974.09	\$80,000.00	\$80,000.00
110-44400-267-000000	Recreation Sports Complex Exp	\$3,991.00	\$12,826.24	\$15,000.00	\$15,000.00
110-44400-269-000000	Recreation Tennis Court Exp	\$1,296.00	\$1,268.63	\$60,000.00	\$2,500.00
110-44400-270-000000	Recreation Expense Shop	\$788.96	\$0.00	\$1,750.00	\$0.00
110-44400-286-000000	Recreation Golf Cart Lease	\$6,240.00	\$7,488.00	\$7,488.00	\$7,488.00
110-44400-292-000000	Recreation Activity Instructor	\$6,864.00	\$7,266.67	\$10,000.00	\$10,000.00
110-44400-299-000000	Recreation Lake Supplies	\$2,224.93	\$2,466.67	\$2,000.00	\$0.00
110-44400-310-000000	Recreation Office Supplies	\$7,622.00	\$4,856.09	\$18,000.00	\$17,000.00
110-44400-314-000000	Recreation Swimming Pool Exp	\$32,802.00	\$29,875.25	\$62,000.00	\$50,000.00
110-44400-325-000000	Recreation Program Supplies	\$6,779.00	\$10,164.01	\$15,000.00	\$15,000.00
110-44400-326-000000	Recreation Uniforms	\$3,084.00	\$416.00	\$3,700.00	\$5,000.00
110-44400-329-000000	Recreation Miscellaneous	\$9,574.00	\$10,216.87	\$10,000.00	\$10,000.00
110-44400-331-000000	Recreation Gas/Oil Outside	\$12,769.00	\$11,466.91	\$18,000.00	\$15,000.00
110-44400-354-000000	Recreation Pro Shop Purchases	\$2,825.00	\$2,665.31	\$5,000.00	\$5,000.00
110-44400-355-000000	Recreation Concession Purchase	\$7,754.00	\$6,322.00	\$6,000.00	\$0.00
110-44400-356-000000	Recreation SnackBar Purchase	\$20,447.00	\$19,500.00	\$22,000.00	\$29,000.00
110-44400-700-000000	Recreation Grant Expenditures	\$65,568.00	\$45,367.07	\$30,000.00	\$150,000.00
110-44400-900-000000	Recreation Capital Expenditure	\$16,653.00	\$762,000.00	\$762,000.00	\$95,000.00
110-44720-240-000000	Recreation RockCreek Utilitie	\$4,445.52	\$7,190.11	\$8,500.00	\$8,500.00
110-44720-310-000000	Recreation Rock Creek Supplies	\$14,849.18	\$2,512.87	\$5,000.00	\$5,000.00
110-44721-240-000000	Recreation Harmon Utilities	\$2,368.73	\$2,490.96	\$3,000.00	\$3,000.00
110-44721-310-000000	Recreation Harmon Supplies	\$1,471.35	\$825.33	\$5,600.00	\$1,500.00
110-44722-240-000000	Recreation Jones Utilities	\$3,293.70	\$3,817.91	\$5,000.00	\$4,000.00
110-44722-310-000000	Recreation Jones Supplies	\$1,414.71	\$6,521.07	\$8,500.00	\$7,500.00
110-44724-240-000000	Recreation Southside Utilities	\$5,148.38	\$4,159.24	\$5,500.00	\$4,500.00
110-44724-310-000000	Recreation Southside Supplies	\$2,820.00	\$2,820.00	\$4,000.00	\$4,000.00
110-44725-240-000000	Recreation SS Soccer Util	\$3,453.67	\$2,608.59	\$10,000.00	\$5,000.00
110-44725-310-000000	Recreation SS Soccer Supplies	\$7,122.00	\$186.51	\$8,400.00	\$5,000.00
110-44726-240-000000	Recreation SS Little L Util	\$10,250.85	\$10,139.88	\$7,500.00	\$11,000.00
110-44727-240-000000	Recreation PW Ftbl Utilities	\$3,008.58	\$3,566.19	\$2,750.00	\$3,600.00
110-44727-310-000000	Recreation PW Ftbl Supplies	\$428.32	\$48.27	\$5,000.00	\$2,000.00
Total Recreation		\$ 1,700,431	\$ 2,462,586	\$ 2,629,300	\$ 2,142,188



FY 2026-2027 Budget
City of Lewisburg

GL Account #	GL Account	FY 2026		FY 2026	FY 2027
		FY 2025 Actual	Estimated Actual	Adjusted Budget	Proposed Budget
Industrial Development					
110-47200-111-000000	Ind Dev Salaries	\$49,818.00	\$67,080.56	\$79,600.00	\$90,977.00
110-47200-141-000000	Ind Dev Payroll Taxes	\$3,653.00	\$4,995.72	\$6,089.00	\$6,959.74
110-47200-142-000000	Ind Dev Employee Group Ins	\$11,978.00	\$14,879.74	\$23,139.00	\$15,979.23
110-47200-143-000000	Ind Dev Employee Retirement	\$4,375.00	\$4,321.45	\$5,587.00	\$6,720.77
110-47200-230-000000	Ind Dev Advertising	\$1,846.00	\$0.00	\$3,000.00	\$5,000.00
110-47200-239-000000	Ind Dev Print/Post/Equip/Dues	\$375.00	\$3,804.00	\$5,000.00	\$5,000.00
110-47200-240-000000	Ind Dev Utilities	\$584.00	\$516.61	\$1,000.00	\$1,000.00
110-47200-261-000000	Ind Dev Vehicle Expense Outside	\$0.00	\$0.00	\$0.00	\$2,500.00
110-47200-287-000000	Ind Dev Travel/Lodge/M meal	\$3,761.00	\$5,330.24	\$4,000.00	\$7,000.00
110-47200-310-000000	Ind Dev Supplies	\$3,307.00	\$2,298.84	\$5,250.00	\$8,000.00
110-47200-331-000000	Ind Dev Gas /Oil Outside	\$0.00	\$0.00	\$0.00	\$1,500.00
110-47200-564-000000	Ind Dev Annual Maintenance Fees	\$0.00	\$0.00	\$0.00	\$0.00
110-47200-700-000000	Ind Dev Grant Expenditures	\$39,691.00	\$39,000.00	\$3,125.00	\$75,000.00
	Total Industrial Development	\$ 119,388	\$ 142,227	\$ 135,790	\$ 225,637
Debt Service					
110-49000-612-000000	2025 Capital Outlay Notes	\$0.00	\$123,741.57	\$168,050.00	\$166,147.80
110-49000-614-000000	Capital Outlay Notes Series 2017	\$187,234.00	\$183,168.00	\$183,168.00	\$179,101.96
110-49000-631-000000	Debt Service - Bond Issue Cost	\$0.00	\$20,000.00	\$0.00	\$0.00
	Total Debt Service	\$ 187,234	\$ 326,910	\$ 351,218	\$ 345,250
Airport					
110-52500-111-000000	Airport Salaries	\$69,526.00	\$78,414.09	\$78,110.00	\$101,221.21
110-52500-141-000000	Airport Payroll Taxes	\$5,102.00	\$5,809.00	\$5,975.00	\$7,743.42
110-52500-142-000000	Airport Employee Group Ins	\$30,700.00	\$32,164.94	\$34,390.00	\$37,612.53
110-52500-143-000000	Airport Employee Retirement	\$16,555.00	\$16,231.61	\$16,650.00	\$19,932.14
110-52500-219-000000	Airport Fuel Fees	\$23,357.00	\$20,327.64	\$20,000.00	\$20,000.00
110-52500-240-000000	Airport Utilities	\$17,022.00	\$18,553.64	\$20,616.00	\$20,000.00
110-52500-262-000000	Airport Radio Maintenance	\$67.00	\$0.00	\$500.00	\$500.00
110-52500-265-000000	Airport Ground Maintenance	\$18,579.00	\$14,412.75	\$15,000.00	\$15,000.00
110-52500-266-000000	Airport Building Maintenance	\$4,141.00	\$4,026.83	\$5,000.00	\$5,000.00
110-52500-269-000000	Airport Runway/Driveway Maint	\$0.00	\$2,000.00	\$2,000.00	\$0.00
110-52500-270-000000	Airport Vehicle Expense Shop	\$802.00	\$0.00	\$500.00	\$500.00
110-52500-280-000000	Airport Travel	\$0.00	\$1,105.77	\$0.00	\$1,500.00
110-52500-286-000000	Airport Vehicle Lease Rental	\$0.00	\$0.00	\$14,400.00	\$14,400.00
110-52500-310-000000	Airport Supplies	\$3,152.00	\$3,122.65	\$5,780.00	\$3,500.00
110-52500-329-000000	Airport Miscellaneous	\$525.00	\$0.00	\$2,000.00	\$0.00
110-52500-331-000000	Airport Gas/Oil Outside	\$1,066.00	\$1,062.61	\$1,500.00	\$1,500.00
110-52500-350-000000	Purchased Aircraft Fuel for Resale	\$302,412.00	\$247,664.45	\$275,000.00	\$330,000.00
110-52500-900-000000	Airport Capital Expenditures	\$278,404.00	\$56,594.00	\$395,450.00	\$338,856.00
	Total Airport	\$ 771,410	\$ 501,490	\$ 892,871	\$ 917,265
	Grand Totals	\$14,777,348	\$16,433,519	\$17,604,528	\$16,565,922



GL Account #	GL Account	FY 2025 Actual	FY 2026 Estimated Actual	FY 2026 Adjusted Budget	FY 2027 Proposed Budget
127 - Drug Fund					
Expenses					
127-42129-266-00000	Drug Fund Building Expense	\$0.00	\$0.00	\$0.00	\$0.00
127-42129-310-00000	Drug Fund Supplies	\$0.00	\$0.00	\$2,000.00	\$2,000.00
127-42129-319-00000	Drug Fund Confidential Expense	\$0.00	\$0.00	\$0.00	\$0.00
127-42129-320-00000	Drug Fund Canine Expenditures	\$0.00	\$0.00	\$0.00	\$0.00
127-42129-564-00000	Drug Fund Annual Maintenance Fees	\$0.00	\$0.00	\$0.00	\$0.00
127-42129-766-00000	Transfer to General Fund	\$0.00	\$0.00	\$0.00	\$0.00
127-42129-900-00000	Drug Fund Capital Expenditures	\$99,555.74	\$49,598.90	\$106,667.00	\$180,000.00
Total Drug Fund		\$ 99,555.74	\$ 49,598.90	\$ 108,667.00	\$ 182,000.00
134 - Solid Waste					
Expenses					
134-43260-295-00000	SW Collection Contract PU/Disp	\$1,071,995.75	\$1,126,009.61	\$1,115,000.00	\$1,115,000.00
134-43270-295-00000	SW Landfill Remediation Exp	\$440.00	\$110.00	\$76,000.00	\$0.00
Total Solid Waste		\$ 1,072,435.75	\$ 1,126,119.61	\$ 1,191,000.00	\$ 1,115,000.00



CAPITAL IMPROVEMENT SCHEDULE



CAPITAL OUTLAY DISCUSSION

The City's Five-Year Capital Improvement Plan serves as a planning tool to identify and prioritize major capital investments needed to maintain and improve public infrastructure, facilities, equipment, and municipal services. The plan reflects current project needs and anticipated funding availability while providing flexibility to address changing priorities and operational requirements.

Several Airport projects originally planned for FY 2025–2026 were not completed during the fiscal year and have been carried forward into FY 2026–2027. As a result, Airport-related capital expenditures represent a significant portion of the FY 2026–2027 capital program. These projects remain important to maintaining and improving airport facilities and supporting future aviation-related growth opportunities.

The Capital Improvement Plan also includes preliminary funding for the development of a new Police Station. Because planning and project scope development are still underway, the amount included in the plan is intended for budgeting purposes only. The Capital Improvement Plan will be amended as project planning progresses, funding sources are identified, and a comprehensive project budget is developed.

The Five-Year Capital Improvement Plan is intended to be a living document and will continue to be reviewed and updated annually to reflect changing community needs, project priorities, funding opportunities, and the City's long-term strategic objectives.



Five Year Capital Improvement Program

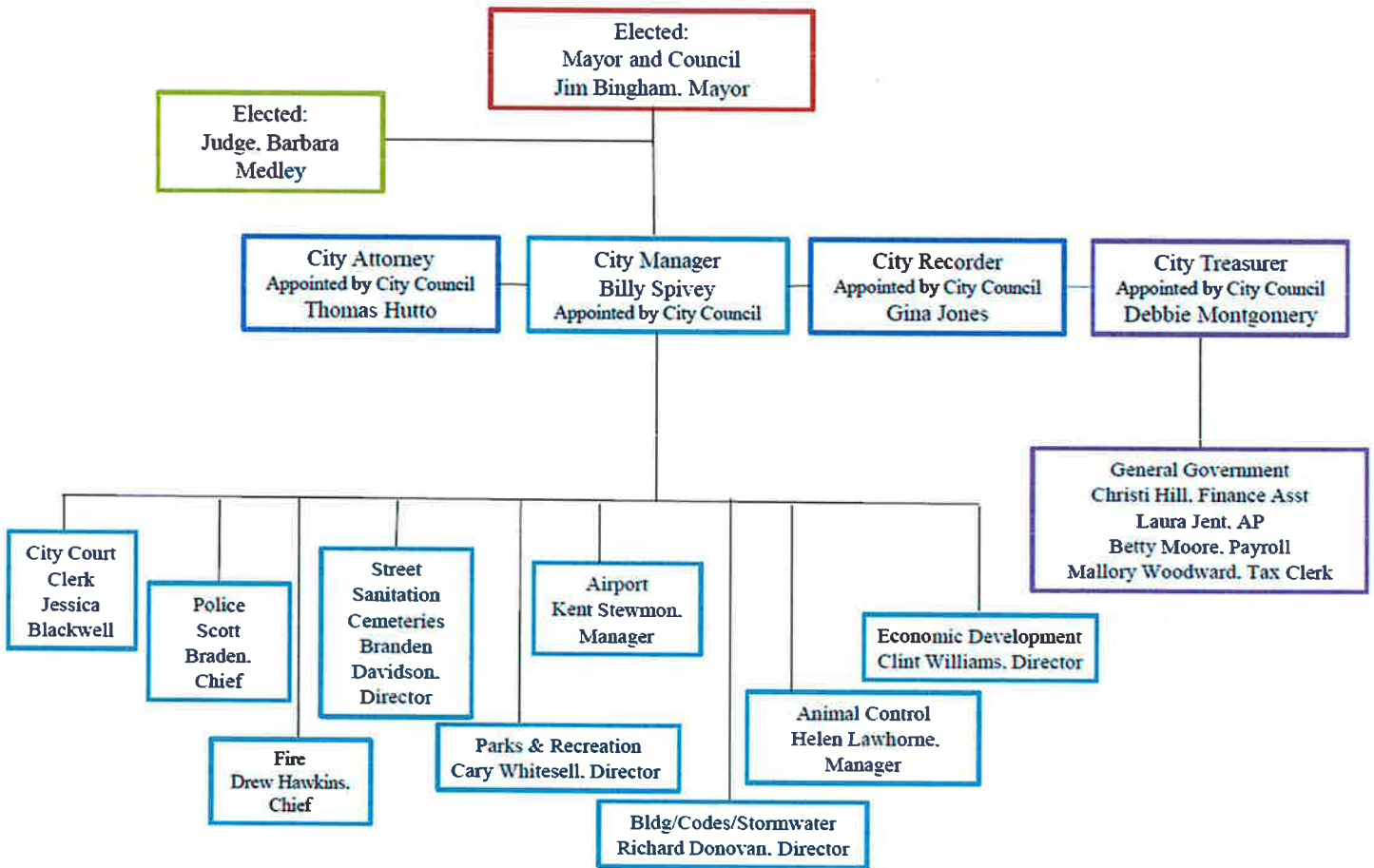
	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
Gadmin					
IT Upgrades	\$ 50,000.00				
	\$ 50,000.00				
Fire Department					
Half Dept Turnout Gear (Phase 2)	\$ 75,000				
Training Facility (Phase 1)	\$ -				
RIT Equipment	\$ -				
x1 Personnel Gear		\$ 25,000			
Gear Extractor		\$ 18,000			
Hose Replacement		\$ 9,800			
Training Facility (Phase 2)		\$ 10,000			
x4 Personnel Gear			\$ 30,000		
New Engine			\$ 800,000		
Training Facility (Phase 3)			\$ 15,000		
x4 Personnel Gear				\$ 35,000	
Radios				\$ 10,000	
New Station					\$ 750,000
x8 Personnel Gear					\$ 75,000
SCBA Cylinders (x52)					\$ 47,000
Total - Fire Department	\$ 75,000	\$ 62,800	\$ 845,000	\$ 45,000	\$ 872,000
Police Department					
3 Police vehicles/yr to sustain current fleet	\$ -	\$ 185,000	\$ 185,000	\$ 185,000	
Kenwood mobile police radios with chargers	\$ 10,000				
Motorola Car Cams and Body Cams	\$ 31,500	\$ 32,000	\$ 25,000	\$ 25,000	
PC's for Sergeants and Detectives	\$ 7,000		\$ 5,000		
New Police Station	\$ 40,000	\$ 15,000,000			
License Plate Readers					\$ 80,000
Total - Police Department	\$ 88,500	\$ 15,217,000	\$ 215,000	\$ 210,000	\$ 80,000
Airport - Department					
Grounds Maintenance Equipment	\$ 20,000				
Clean Inside Jet A Tank	\$ 15,000				
Replace Wiring to Segmented Circle/Sign	\$ 10,000				
Clean Inside AVGAS Tank	\$ -	\$ 15,000			
Approach Analysis for Instrument Approach	\$ 16,700				
Taxiway Apron Rehabilitation Matching Funds	\$ 277,156				
Acquire Land in RPZ		\$ 20,450			
Reconfigure Access Road			\$ 62,500		
Final Phase Parallel Taxiway				\$ 100,000	
Rehabilitate Terminal				\$ 50,000	
Total - Airport Department	\$ 338,856	\$ 35,450	\$ 62,500	\$ 150,000	\$ -



Street Department					
iworqs pavment modual	\$ 31,000				
Replace an old tractor	\$ 25,000				
used side by side		\$ 12,000			
Plow and Spreader	\$ 26,632				
10,500 Gallon Tank		\$ 17,000			
Total - Street Department	\$ 82,632	\$ 29,000	\$ -	\$ -	\$ -
Cemetery Department					
whirl wind_Leaf Blower	\$ 13,500				
Replace 2007 Truck		\$ 25,000			
Replace 3 mowers			\$ 30,000		
Used Bobcat				\$ 35,000	
Total - Cemetery Department	\$ 13,500	\$ 25,000	\$ 30,000	\$ 35,000	\$ -
Recreation Department					
*New Chairs for Lg Mtg Rm- \$12,000	\$ -	\$ 12,000.00			
Bermuda Sprigs for Golf Course		\$ 25,000.00			
Resurface Tennis Courts (2026 paid for with Project Diabetes grant 2027)			\$ 60,000.00		
Office Build Out				\$ 300,000.00	
Revamp Pro Shop	\$ 50,000.00				
New Playground Equipment at Jones	\$ 45,000.00				
Mowers (2)		\$ 30,000.00			
Concrete Outdoor Walking track (Asphalt overlay: ~\$13,000 – \$26,000; Concrete resurface: ~\$66,000)	\$ -	\$ -			
Used Vehicle for maintenance	\$ -	\$ 30,000.00			
Gym Floor- Sand completely down and repaint all lines, seal and finish	\$ -	\$ 40,000.00			
Vending Machine	\$ -	\$ -			
LED lighting around outdoor walking track (LES)		\$ 40,000.00			
New Entrance Sign			\$ 50,000.00		
slide restoration polish, repair fiberglass & paint slide flume			\$ 30,000.00		
Tree removal (6)	\$ -	\$ 15,000.00			
Total - Recreation Department	\$ 95,000.00	\$ 192,000.00	\$ 140,000.00	\$ 300,000.00	\$ -
Building/Codes Department					
lworq	\$ 16,860				
Comprehensive Plan		\$ 100,000	\$ 100,000		
Zoning Ordiance Update				\$ 100,000	\$ 100,000
Total - Building/Codes Department	\$ 16,860.00	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Animal Control					
Indoor Kennels (9)	\$ 16,500				
Animal Control Truck upfitted	\$ -				
Outside holding kennels (9)	\$ 1,000				
Animal Shelter			\$ 75,000		
Total - Animal Control	\$ 17,500	\$ -	\$ 75,000	\$ -	\$ -
Total - General Fund	\$ 737,848.00	\$ 15,661,250.00	\$ 1,467,500.00	\$ 840,000.00	\$ 1,052,000.00



City of Lewisburg Organizational Chart





DEBT SUMMARY



SUMMARY OF OUTSTANDING DEBT

Fund	Bonded or Other Indebtedness	Original Issue Amount	Principal			FY 2027 Total Payment	Budget Page Number
			Outstanding 30-Jun-26	FY 2027 Principal	FY 2027 Interest		
General Fund	Bonds - Series 2017 Capital	\$2,000,000.00	\$497,000.00	\$167,000.00	\$12,102.00	\$179,102.00	37
General Fund	Series 2025 Capital Outlay	\$1,550,000.00	\$1,466,000.00	\$110,000.00	\$56,147.80	\$166,147.80	37



LEWISBURG ELECTRIC SYSTEM BUDGET



Lewisburg Electric System
Budget for the Fiscal Year Ending June 30, 2027

		ACTUAL	ACTUAL	PROJECTED	3 YR	3.0%
		FY2024	FY2025	FY 2026	AVERAGE	2026-2027 BUDGET
OPERATING REVENUE						
Electrical Sales Revenue	(59)	\$28,509,282.63	\$30,157,311.17	\$31,498,484.63	\$30,064,633.69	\$31,143,539
Forfeited Discounts	(60)	\$82,284.37	\$90,973.41	\$79,665.74	\$88,046.57	\$89,808
Misc. Service Revenue	(61)	\$79,093.01	\$87,126.64	\$88,654.45	\$84,958.03	\$86,657
Rent from Electric Property	(62)	\$370,907.01	\$390,104.21	\$407,890.45	\$389,633.89	\$415,000
Total Operating Revenue		\$29,041,567.02	\$30,725,515.43	\$32,074,695.27	\$30,627,272.18	\$31,735,004
PURCHASED Power						
Purchased Power	(65)	\$23,160,105.33	\$24,592,029.14	\$25,742,782.33	\$24,498,305.60	\$25,061,767
OPERATING EXPENSE						
Distribution Expense	(67)	\$1,014,109.42	\$1,529,076.66	\$1,713,155.74	\$1,552,113.93	\$1,703,119
Customers Account Expense	(68)	\$527,471.18	\$576,634.52	\$660,625.65	\$588,243.78	\$706,694
Customer Services & Inform Expense	(69)	\$37,201.76	\$32,287.29	\$35,279.64	\$34,922.89	\$33,945
Sales Expense	(70)	\$60.00	\$60.00	\$0.00	\$40.00	\$100
Administration & General Expenses	(71)	\$1,005,151.57	\$1,061,110.93	\$1,305,964.33	\$1,124,075.61	\$1,368,838
Total Operating Expense		\$2,983,993.93	\$3,199,169.40	\$3,715,025.36	\$3,299,396.21	\$3,812,696
MAINTENANCE EXPENSE						
Distribution Expense	(74)	\$493,988.56	\$493,275.09	\$531,262.02	\$506,175.23	\$543,718
Maintenance of General Plant	(75)	\$97,346.23	\$148,113.41	\$114,401.98	\$119,953.87	\$117,834
Total Maintenance Expense		\$591,334.79	\$641,388.50	\$645,664.00	\$626,129.10	\$661,552
OTHER OPERATING EXPENSES						
Depreciation Expense	(77)	\$1,075,445.48	\$1,148,998.29	\$1,213,214.92	\$1,145,886.23	\$1,509,650
Amortization of Acquisition Adjust	(78)	\$10,207.68	\$10,207.68	\$10,207.68	\$10,207.68	\$10,208
Taxes & Tax Equivalents	(79)	\$565,555.40	\$587,154.80	\$498,256.84	\$550,322.35	\$577,838
Total Other Operating Expenses		\$1,651,208.56	\$1,746,360.77	\$1,721,679.44	\$1,706,416.26	\$2,097,696
Total Operating Exp & Purchase Power		\$28,386,642.61	\$30,178,947.81	\$31,825,151.13	\$30,130,247.17	\$31,633,710
INCOME						
Operating Income		\$654,924.41	\$546,567.62	\$249,544.14	\$497,025.01	\$101,294
Other Income	(83)	\$249,469.37	\$254,662.95	\$237,721.90	\$248,466.56	\$225,000
Miscellaneous Income Deductions	(85)	(\$7,282.13)	(\$9,062.84)	(\$11,993.62)	(\$9,446.20)	(\$9,730)
		\$897,111.65	\$792,167.73	\$475,272.42	\$736,045.37	\$316,564
DEBT EXPENSE						
Interest on Long Term Debt-Other	(90)	\$2,851.06	\$3,216.06	\$4,496.76	\$3,521.29	\$4,500
Interest on Customer Deposits	(92)	\$140.48	\$7,566.24	\$2,629.83	\$3,445.52	\$3,500
Total Debt Expenses		\$3,001.54	\$10,782.30	\$7,126.59	\$6,966.81	\$8,000
Unbilled Revenue		\$58,253.25	\$20,000.00	\$20,000.00	\$21,984.94	\$30,000
NET INCOME		\$952,373.36	\$801,385.43	\$488,145.83	\$751,063.50	\$338,564



**LEWISBURG
WATER AND WASTEWATER
BUDGET**



Budget Inputs	Actual from Most Recent Audit	Estimated Actual for Last Fiscal Year	Projected Budget
Operating Revenues (by source)			
Utility Sales	\$ 9,721,280.00	\$ 10,138,000.00	\$ 9,700,000.00
Tap Fees	\$ 465,770.00	\$ 487,000.00	\$ 360,000.00
Reconnect Fees	\$ 125,681.00	\$ 110,600.00	\$ 102,500.00
Penalties	\$ 111,949.00	\$ 118,000.00	\$ 105,000.00
Operating Grants			
Other Operating Revenue	\$ 430,522.00	\$ 491,000.00	\$ 308,000.00
Miscellaneous			
Total Operating Revenues	\$ 10,855,202.00	\$ 11,344,600.00	\$ 10,575,500.00
Operating Expenses (by type)			
Wages	\$ 2,331,867.00	\$ 2,421,000.00	\$ 2,407,100.00
FICA	\$ 170,386.00	\$ 186,908.00	\$ 175,180.00
Pension Expense	\$ 532,155.00	\$ 544,696.00	\$ 470,749.00
Electricity	\$ 671,742.00	\$ 616,825.00	\$ 678,894.00
Materials and Supplies	\$ 309,876.00	\$ 355,530.00	\$ 362,500.00
Chemicals	\$ 595,225.00	\$ 571,000.00	\$ 628,200.00
Professional Fees (Legal, Accounting)	\$ 50,906.00	\$ 35,000.00	\$ 38,500.00
Training	\$ 1,700.00	\$ 17,488.00	\$ 31,600.00
Insurance - Property	\$ 157,509.00	\$ 173,400.00	\$ 182,100.00
Insurance - Health	\$ 480,232.00	\$ 537,242.00	\$ 597,172.00
Travel	\$ 4,000.00	\$ 7,495.00	\$ 7,900.00
Contract Labor	\$ 23,453.00	\$ 38,000.00	\$ 56,000.00
System Repair and Maintenance	\$ 959,858.00	\$ 786,800.00	\$ 753,000.00
Telephone and Internet	\$ 16,033.00	\$ 10,279.00	\$ 11,328.00
Fuel and Vehicle Maintenance	\$ 82,343.00	\$ 71,900.00	\$ 89,000.00
Other Operating Expenses	\$ 525,733.00	\$ 274,478.00	\$ 204,097.00
Depreciation	\$ 2,190,527.00	\$ 2,210,200.00	\$ 2,579,500.00
Total Operating Expenses	\$ 9,103,545.00	\$ 8,858,241.00	\$ 9,272,820.00
Operating Income (Loss)	\$ 1,751,657.00	\$ 2,486,359.00	\$ 1,302,680.00
Debt Service			
Principal Payment	\$ 1,236,856.00	\$ 1,262,596.00	\$ 1,208,612.00
Interest Expense	\$ 165,792.00	\$ 139,552.00	\$ 112,736.00
Nonoperating Revenues			
Interest Income	\$ 407,086.00	\$ 424,000.00	\$ 390,000.00
Other Nonoperating Income	\$ 396,925.00	\$ 720,000.00	\$ 200,000.00
Nonoperating Expenses			
Capital Purchases			
Other Nonoperating Expense	\$ 204,467.00	\$ 179,759.00	\$ 152,943.00
Capital Contributions			
Capital Contributions - Tap Fees in Excess of Cost			
Capital Contributions - Grants			
Capital Contributions - Other			
Transfers In - from Other Funds			
Transfers Out - to Other Funds (Payments in Lieu of Taxes)			
Total Capital Contributions and Transfers	\$ -	\$ -	\$ -
Beginning Net Position	\$ 43,599,068.00		



**FY 2026-2027 Budget
City of Lewisburg**

Utility Fund- GAAP Basis	Actual from Most Recent Audit	Estimated Actual for Last Fiscal Year	Projected Budget
Operating Revenues (by source)			
Utility Sales	\$ 9,721,280.00	\$ 10,138,000.00	\$ 9,700,000.00
Tap Fees	\$ 465,770.00	\$ 487,000.00	\$ 360,000.00
Reconnect Fees	\$ 125,681.00	\$ 110,600.00	\$ 102,500.00
Penalties	\$ 111,949.00	\$ 118,000.00	\$ 105,000.00
Operating Grants	\$ -	\$ -	\$ -
Other Operating Revenue	\$ 430,522.00	\$ 491,000.00	\$ 308,000.00
Miscellaneous	\$ -	\$ -	\$ -
Total Operating Revenues	\$ 10,855,202.00	\$ 11,344,600.00	\$ 10,575,500.00
Operating Expenses (by type)			
Wages	\$ 2,331,867.00	\$ 2,421,000.00	\$ 2,407,100.00
FICA	\$ 170,386.00	\$ 186,908.00	\$ 175,180.00
Pension Expense	\$ 532,155.00	\$ 544,696.00	\$ 470,749.00
Electricity	\$ 671,742.00	\$ 616,825.00	\$ 678,894.00
Materials and Supplies	\$ 309,876.00	\$ 355,530.00	\$ 362,500.00
Chemicals	\$ 595,225.00	\$ 571,000.00	\$ 628,200.00
Professional Fees (Legal, Accounting)	\$ 50,906.00	\$ 35,000.00	\$ 38,500.00
Training	\$ 1,700.00	\$ 17,488.00	\$ 31,600.00
Insurance - Property	\$ 157,509.00	\$ 173,400.00	\$ 182,100.00
Insurance - Health	\$ 480,232.00	\$ 537,242.00	\$ 597,172.00
Travel	\$ 4,000.00	\$ 7,495.00	\$ 7,900.00
Contract Labor	\$ 23,453.00	\$ 38,000.00	\$ 56,000.00
System Repair and Maintenance	\$ 959,858.00	\$ 786,800.00	\$ 753,000.00
Telephone and Internet	\$ 16,033.00	\$ 10,279.00	\$ 11,328.00
Fuel and Vehicle Maintenance	\$ 82,343.00	\$ 71,900.00	\$ 89,000.00
Other Operating Expenses	\$ 525,733.00	\$ 274,478.00	\$ 204,097.00
Depreciation	\$ 2,190,527.00	\$ 2,210,200.00	\$ 2,579,500.00
Total Operating Expenses	\$ 9,103,545.00	\$ 8,858,241.00	\$ 9,272,820.00
Operating Income (Loss)	\$ 1,751,657.00	\$ 2,486,359.00	\$ 1,302,680.00
Nonoperating Revenues (Expenses)			
Revenue: Interest Income	\$ 407,086.00	\$ 424,000.00	\$ 390,000.00
Other Nonoperating Income	\$ 396,925.00	\$ 720,000.00	\$ 200,000.00
Expense: Debt Service - Interest Expense	\$ 165,792.00	\$ 139,552.00	\$ 112,736.00
Other Nonoperating Expense	\$ 204,467.00	\$ 179,759.00	\$ 152,943.00
Total Nonoperating Revenue (Expenses)	\$ 433,752.00	\$ 824,689.00	\$ 324,321.00
Income (Loss) Before Capital Contributions and Transfers	\$ 2,185,409.00	\$ 3,311,048.00	\$ 1,627,001.00
Capital Contributions			
Capital Contributions - Tap Fees in Excess of Cost	\$ -	\$ -	\$ -
Capital Contributions - Grants	\$ -	\$ -	\$ -
Capital Contributions - Other	\$ -	\$ -	\$ -
Transfers In - from Other Funds	\$ -	\$ -	\$ -
Transfers Out - to Other Funds (Payments in Lieu of Taxes)	\$ -	\$ -	\$ -
Total Capital Contributions and Transfers	\$ -	\$ -	\$ -
Change in Net Position	\$ 2,185,409.00	\$ 3,311,048.00	\$ 1,627,001.00
Beginning Net Position	\$ 43,599,068.00	\$ 45,784,477.00	\$ 49,095,525.00
Ending Net Position	\$ 45,784,477.00	\$ 49,095,525.00	\$ 50,722,526.00
Statutory Change in Net Position Reconciliation:			
Change in Net Position	\$ 2,185,409.00	\$ 3,311,048.00	\$ 1,627,001.00
Subtract:			
Capital Contributions - Tap Fees in Excess of Cost	\$ -	\$ -	\$ -
Capital Contributions - Grants	\$ -	\$ -	\$ -
Capital Contributions - Other	\$ -	\$ -	\$ -
Operating Grants	\$ -	\$ -	\$ -
Transfers In- from Other Funds	\$ -	\$ -	\$ -
Total amount subtracted for statutory change	\$ -	\$ -	\$ -
Statutory Change in Net Position*	\$ 2,185,409.00	\$ 3,311,048.00	\$ 1,627,001.00



FY 2026-2027 Budget
City of Lewisburg

Utility Fund- Cash Basis Reconciled to GAAP	Actual from Most Recent Audit	Estimated Actual for Last Fiscal Year	Projected Budget
Operating Revenue - CASH Basis (by source)			
Utility Sales	\$ 9,721,280.00	\$ 10,138,000.00	\$ 9,700,000.00
Tap Fees	\$ 465,770.00	\$ 487,000.00	\$ 360,000.00
Reconnect Fees	\$ 125,681.00	\$ 110,600.00	\$ 102,500.00
Penalties	\$ 111,949.00	\$ 118,000.00	\$ 105,000.00
Operating Grants	\$ -	\$ -	\$ -
Other Operating Revenue	\$ 430,522.00	\$ 491,000.00	\$ 308,000.00
Miscellaneous	\$ -	\$ -	\$ -
Total Operating Revenues	\$ 10,855,202.00	\$ 11,344,600.00	\$ 10,575,500.00
Operating Expenses - CASH Basis (by type)			
Wages	\$ 2,331,867.00	\$ 2,421,000.00	\$ 2,407,100.00
FICA	\$ 170,386.00	\$ 186,908.00	\$ 175,180.00
Pension Expense	\$ 532,155.00	\$ 544,696.00	\$ 470,749.00
Electricity	\$ 671,742.00	\$ 616,825.00	\$ 678,894.00
Materials and Supplies	\$ 309,876.00	\$ 355,530.00	\$ 362,500.00
Chemicals	\$ 595,225.00	\$ 571,000.00	\$ 628,200.00
Professional Fees (Legal, Accounting)	\$ 50,906.00	\$ 35,000.00	\$ 38,500.00
Training	\$ 1,700.00	\$ 17,488.00	\$ 31,600.00
Insurance - Property	\$ 157,509.00	\$ 173,400.00	\$ 182,100.00
Insurance - Health	\$ 480,232.00	\$ 537,242.00	\$ 597,172.00
Travel	\$ 4,000.00	\$ 7,495.00	\$ 7,900.00
Contract Labor	\$ 23,453.00	\$ 38,000.00	\$ 56,000.00
System Repair and Maintenance	\$ 959,858.00	\$ 786,800.00	\$ 753,000.00
Telephone and Internet	\$ 16,033.00	\$ 10,279.00	\$ 11,328.00
Fuel and Vehicle Maintenance	\$ 82,343.00	\$ 71,900.00	\$ 89,000.00
Other Operating Expenses	\$ 525,733.00	\$ 274,478.00	\$ 204,097.00
Total Operating Expenses	\$ 6,913,018.00	\$ 6,648,041.00	\$ 6,693,320.00
Operating Income (Loss)	\$ 3,942,184.00	\$ 4,696,559.00	\$ 3,882,180.00
Nonoperating Revenues (Expenses) - CASH Basis			
Revenue: Interest Income	\$ 407,086.00	\$ 424,000.00	\$ 390,000.00
Other Nonoperating Income	\$ 396,925.00	\$ 720,000.00	\$ 200,000.00
Expense: Debt Service - Interest Payment	\$ 165,792.00	\$ 139,552.00	\$ 112,736.00
Debt Service - Principal Payment	\$ 1,236,856.00	\$ 1,262,596.00	\$ 1,208,612.00
Capital Purchases	\$ -	\$ -	\$ -
Other Nonoperating Expenses	\$ 204,467.00	\$ 179,759.00	\$ 152,943.00
Total Nonoperating Revenue (Expenses)	\$ (803,104.00)	\$ (437,907.00)	\$ (884,291.00)
Income (Loss) Before Capital Contributions and Transfers	\$ 3,139,080.00	\$ 4,258,652.00	\$ 2,997,889.00
Capital Contributions - CASH Basis			
Capital Contributions - Tap Fees in Excess of Cost	\$ -	\$ -	\$ -
Capital Contributions - Grants	\$ -	\$ -	\$ -
Capital Contributions - Other	\$ -	\$ -	\$ -
Transfers In - from Other Funds	\$ -	\$ -	\$ -
Transfers Out - to Other Funds (Payments in Lieu of Taxes)	\$ -	\$ -	\$ -
Total Capital Contributions and Transfers	\$ -	\$ -	\$ -
Change in Net Position - CASH Basis	\$ 3,139,080.00	\$ 4,258,652.00	\$ 2,997,889.00
Beginning Net Position	\$ 43,599,068.00	\$ 46,738,148.00	\$ 50,996,800.00
Ending Net Position	\$ 46,738,148.00	\$ 50,996,800.00	\$ 53,994,689.00
GAAP Reconciliation			
Change in Net Position - CASH Basis	\$ 3,139,080.00	\$ 4,258,652.00	\$ 2,997,889.00
Add:			
Debt Service - Principal	\$ 1,236,856.00	\$ 1,262,596.00	\$ 1,208,612.00
Capital Purchases	\$ -	\$ -	\$ -
Subtract:			
Depreciation Expense	\$ 2,190,527.00	\$ 2,210,200.00	\$ 2,579,500.00
Change in Net Position GAAP Basis	\$ 2,185,409.00	\$ 3,311,048.00	\$ 1,627,001.00
Statutory Change in Net Position Reconciliation:			
Change in Net Position GAAP Basis	\$ 2,185,409.00	\$ 3,311,048.00	\$ 1,627,001.00
Subtract:			
Capital Contributions - Tap Fees in Excess of Cost	\$ -	\$ -	\$ -
Capital Contributions - Grants	\$ -	\$ -	\$ -
Capital Contributions - Other	\$ -	\$ -	\$ -
Operating Grants	\$ -	\$ -	\$ -
Transfers In - from Other Funds	\$ -	\$ -	\$ -
Total amount subtracted for statutory change	\$ -	\$ -	\$ -
Statutory Change in Net Position*	\$ 2,185,409.00	\$ 3,311,048.00	\$ 1,627,001.00



LEWISBURG GAS DEPARTMENT BUDGET



Utility Sales	\$ 6,461,620.00	\$ 6,854,639.00	\$ 7,463,510.00
Tap Fees			
Reconnect Fees			
Penalties			
Operating Grants			
Other Operating Revenue	\$ 60,086.00	\$ 56,200.00	\$ 82,800.00
Uncollectible Accounts	\$ (5,532.00)	\$ 4,000.00	\$ 6,500.00
Total Operating Revenues	\$ 6,516,174.00	\$ 6,914,839.00	\$ 7,552,810.00
Operating Expenses (by type)			
Wages	\$ 824,533.00	\$ 653,500.00	\$ 625,000.00
FICA	\$ 61,976.00	\$ 50,000.00	\$ 50,000.00
Pension Expense	\$ 47,213.00	\$ 35,000.00	\$ 43,000.00
Supplies & Utilities	\$ 75,076.00	\$ 72,000.00	\$ 90,000.00
Materials and Supplies (921)	\$ 9,953.00	\$ 15,000.00	\$ 15,000.00
Chemicals			
Professional Fees (Legal, Accounting)	\$ 11,025.00	\$ 15,000.00	\$ 15,000.00
Safety Expense	\$ 2,091.00	\$ 4,500.00	\$ 4,500.00
Insurance - Property	\$ 46,482.00	\$ 65,000.00	\$ 60,000.00
Insurance - Health	\$ 227,513.00	\$ 185,000.00	\$ 190,000.00
Miscellaneous General Exp - Travel	\$ 36,488.00	\$ 35,000.00	\$ 35,000.00
Contract Labor			
System Repair and Maintenance	\$ 239,809.00	\$ 106,000.00	\$ 311,600.00
Telephone and Internet			
Fuel and Vehicle Maintenance			
Other Operating Expenses	\$ 3,038,213.00	\$ 4,645,350.00	\$ 5,009,125.00
Depreciation	\$ 639,103.00	\$ 670,000.00	\$ 610,000.00
Total Operating Expenses	\$ 5,259,475.00	\$ 6,551,350.00	\$ 7,058,225.00
Operating Income (Loss)	\$ 1,256,699.00	\$ 363,489.00	\$ 494,585.00
Debt Service			
Principal Payment			
Interest Expense	\$ 35,263.00	\$ 20,000.00	\$ 35,000.00
Nonoperating Revenues			
Interest Income	\$ 471,724.00	\$ 318,025.00	\$ 338,045.00
Other Nonoperating Income	\$ -		
Nonoperating Expenses			
Capital Purchases			
Other Nonoperating Expense			
Capital Contributions			
Capital Contributions - Tap Fees in Excess of Cost			
Capital Contributions - Grants			
Capital Contributions - Other	\$ 55,386.00	\$ 33,200.00	\$ 33,200.00
Transfers In - from Other Funds			
Transfers Out - to Other Funds (Payments in Lieu of Taxes)	\$ 201,654.00	\$ 150,000.00	\$ 225,000.00
Total Capital Contributions and Transfers	\$ (146,268.00)	\$ (116,800.00)	\$ (191,800.00)
Beginning Net Position	\$ 22,795,085.00		



Utility Fund- GAAP Basis	Actual from Most Recent Audit	Estimated Actual for Last Fiscal Year	Projected Budget
Operating Revenues (by source)			
Utility Sales	\$ 6,461,620.00	\$ 6,854,639.00	\$ 7,463,510.00
Tap Fees	\$ -	\$ -	\$ -
Reconnect Fees	\$ -	\$ -	\$ -
Penalties	\$ -	\$ -	\$ -
Operating Grants	\$ -	\$ -	\$ -
Other Operating Revenue	\$ 60,086.00	\$ 56,200.00	\$ 82,800.00
Miscellaneous	\$ (5,532.00)	\$ 4,000.00	\$ 6,500.00
Total Operating Revenues	\$ 6,516,174.00	\$ 6,914,839.00	\$ 7,552,810.00
Operating Expenses (by type)			
Wages	\$ 824,533.00	\$ 653,500.00	\$ 625,000.00
FICA	\$ 61,976.00	\$ 50,000.00	\$ 50,000.00
Pension Expense	\$ 47,213.00	\$ 35,000.00	\$ 43,000.00
Electricity	\$ 75,076.00	\$ 72,000.00	\$ 90,000.00
Materials and Supplies	\$ 9,953.00	\$ 15,000.00	\$ 15,000.00
Chemicals	\$ -	\$ -	\$ -
Professional Fees (Legal, Accounting)	\$ 11,025.00	\$ 15,000.00	\$ 15,000.00
Training	\$ 2,091.00	\$ 4,500.00	\$ 4,500.00
Insurance - Property	\$ 46,482.00	\$ 65,000.00	\$ 60,000.00
Insurance - Health	\$ 227,513.00	\$ 185,000.00	\$ 190,000.00
Travel	\$ 36,488.00	\$ 35,000.00	\$ 35,000.00
Contract Labor	\$ -	\$ -	\$ -
System Repair and Maintenance	\$ 239,809.00	\$ 106,000.00	\$ 311,600.00
Telephone and Internet	\$ -	\$ -	\$ -
Fuel and Vehicle Maintenance	\$ -	\$ -	\$ -
Other Operating Expenses	\$ 3,038,213.00	\$ 4,645,350.00	\$ 5,009,125.00
Depreciation	\$ 639,103.00	\$ 670,000.00	\$ 610,000.00
Total Operating Expenses	\$ 5,259,475.00	\$ 6,551,350.00	\$ 7,058,225.00
Operating Income (Loss)	\$ 1,256,699.00	\$ 363,489.00	\$ 494,585.00
Nonoperating Revenues (Expenses)			
Revenue: Interest Income	\$ 471,724.00	\$ 318,025.00	\$ 338,045.00
Other Nonoperating Income	\$ -	\$ -	\$ -
Expense: Debt Service - Interest Expense	\$ 35,263.00	\$ 20,000.00	\$ 35,000.00
Other Nonoperating Expense	\$ -	\$ -	\$ -
Total Nonoperating Revenue (Expenses)	\$ 436,461.00	\$ 298,025.00	\$ 303,045.00
Income (Loss) Before Capital Contributions and Transfers	\$ 1,693,160.00	\$ 661,514.00	\$ 797,630.00
Capital Contributions			
Capital Contributions - Tap Fees in Excess of Cost	\$ -	\$ -	\$ -
Capital Contributions - Grants	\$ -	\$ -	\$ -
Capital Contributions - Other	\$ 55,386.00	\$ 33,200.00	\$ 33,200.00
Transfers In - from Other Funds	\$ -	\$ -	\$ -
Transfers Out - to Other Funds (Payments in Lieu of Taxes)	\$ 201,654.00	\$ 150,000.00	\$ 225,000.00
Total Capital Contributions and Transfers	\$ (146,268.00)	\$ (116,800.00)	\$ (191,800.00)
Change in Net Position	\$ 1,546,892.00	\$ 544,714.00	\$ 605,830.00
Beginning Net Position	\$ 22,795,085.00	\$ 24,341,977.00	\$ 24,886,691.00
Ending Net Position	\$ 24,341,977.00	\$ 24,886,691.00	\$ 25,492,521.00
Statutory Change in Net Position Reconciliation:			
Change in Net Position	\$ 1,546,892.00	\$ 544,714.00	\$ 605,830.00
Subtract:			
Capital Contributions - Tap Fees in Excess of Cost	\$ -	\$ -	\$ -
Capital Contributions - Grants	\$ -	\$ -	\$ -
Capital Contributions - Other	\$ 55,386.00	\$ 33,200.00	\$ 33,200.00
Operating Grants	\$ -	\$ -	\$ -
Transfers In- from Other Funds	\$ -	\$ -	\$ -
Total amount subtracted for statutory change	\$ 55,386.00	\$ 33,200.00	\$ 33,200.00
Statutory Change in Net Position*	\$ 1,491,506.00	\$ 511,514.00	\$ 572,630.00



Utility Fund- Cash Basis Reconciled to GAAP	Actual from Most Recent Audit	Estimated Actual for Last Fiscal Year	Projected Budget
Operating Revenue - CASH Basis (by source)			
Utility Sales	\$ 6,461,620.00	\$ 6,854,639.00	\$ 7,463,510.00
Tap Fees	\$ -	\$ -	\$ -
Reconnect Fees	\$ -	\$ -	\$ -
Penalties	\$ -	\$ -	\$ -
Operating Grants	\$ -	\$ -	\$ -
Other Operating Revenue	\$ 60,086.00	\$ 56,200.00	\$ 82,800.00
Miscellaneous	\$ (5,532.00)	\$ 4,000.00	\$ 6,500.00
Total Operating Revenues	\$ 6,516,174.00	\$ 6,914,839.00	\$ 7,552,810.00
Operating Expenses - CASH Basis (by type)			
Wages	\$ 824,533.00	\$ 653,500.00	\$ 625,000.00
FICA	\$ 61,976.00	\$ 50,000.00	\$ 50,000.00
Pension Expense	\$ 47,213.00	\$ 35,000.00	\$ 43,000.00
Electricity	\$ 75,076.00	\$ 72,000.00	\$ 90,000.00
Materials and Supplies	\$ 9,953.00	\$ 15,000.00	\$ 15,000.00
Chemicals	\$ -	\$ -	\$ -
Professional Fees (Legal, Accounting)	\$ 11,025.00	\$ 15,000.00	\$ 15,000.00
Training	\$ 2,091.00	\$ 4,500.00	\$ 4,500.00
Insurance - Property	\$ 46,482.00	\$ 65,000.00	\$ 60,000.00
Insurance - Health	\$ 227,513.00	\$ 185,000.00	\$ 190,000.00
Travel	\$ 36,488.00	\$ 35,000.00	\$ 35,000.00
Contract Labor	\$ -	\$ -	\$ -
System Repair and Maintenance	\$ 239,809.00	\$ 106,000.00	\$ 311,600.00
Telephone and Internet	\$ -	\$ -	\$ -
Fuel and Vehicle Maintenance	\$ -	\$ -	\$ -
Other Operating Expenses	\$ 3,038,213.00	\$ 4,645,350.00	\$ 5,009,125.00
Total Operating Expenses	\$ 4,620,372.00	\$ 5,881,350.00	\$ 6,448,225.00
Operating Income (Loss)	\$ 1,895,802.00	\$ 1,033,489.00	\$ 1,104,585.00
Nonoperating Revenues (Expenses) - CASH Basis			
Revenue: Interest Income	\$ 471,724.00	\$ 318,025.00	\$ 338,045.00
Other Nonoperating Income	\$ -	\$ -	\$ -
Expense: Debt Service - Interest Payment	\$ 35,263.00	\$ 20,000.00	\$ 35,000.00
Debt Service - Principal Payment	\$ -	\$ -	\$ -
Capital Purchases	\$ -	\$ -	\$ -
Other Nonoperating Expenses	\$ -	\$ -	\$ -
Total Nonoperating Revenue (Expenses)	\$ 436,461.00	\$ 298,025.00	\$ 303,045.00
Income (Loss) Before Capital Contributions and Transfers	\$ 2,332,263.00	\$ 1,331,514.00	\$ 1,407,630.00
Capital Contributions - CASH Basis			
Capital Contributions - Tap Fees in Excess of Cost	\$ -	\$ -	\$ -
Capital Contributions - Grants	\$ -	\$ -	\$ -
Capital Contributions - Other	\$ 55,386.00	\$ 33,200.00	\$ 33,200.00
Transfers In - from Other Funds	\$ -	\$ -	\$ -
Transfers Out - to Other Funds (Payments in Lieu of Taxes)	\$ 201,654.00	\$ 150,000.00	\$ 225,000.00
Total Capital Contributions and Transfers	\$ (146,268.00)	\$ (116,800.00)	\$ (191,800.00)
Change in Net Position - CASH Basis	\$ 2,185,995.00	\$ 1,214,714.00	\$ 1,215,830.00
Beginning Net Position	\$ 22,795,085.00	\$ 24,981,080.00	\$ 26,195,794.00
Ending Net Position	\$ 24,981,080.00	\$ 26,195,794.00	\$ 27,411,624.00
GAAP Reconciliation			
Change in Net Position - CASH Basis	\$ 2,185,995.00	\$ 1,214,714.00	\$ 1,215,830.00
Add:			
Debt Service - Principal	\$ -	\$ -	\$ -
Capital Purchases	\$ -	\$ -	\$ -
Subtract:			
Depreciation Expense	\$ 639,103.00	\$ 670,000.00	\$ 610,000.00
Change in Net Position GAAP Basis	\$ 1,546,892.00	\$ 544,714.00	\$ 605,830.00
Statutory Change in Net Position Reconciliation:			
Change in Net Position GAAP Basis	\$ 1,546,892.00	\$ 544,714.00	\$ 605,830.00
Subtract:			
Capital Contributions - Tap Fees in Excess of Cost	\$ -	\$ -	\$ -
Capital Contributions - Grants	\$ -	\$ -	\$ -
Capital Contributions - Other	\$ 55,386.00	\$ 33,200.00	\$ 33,200.00
Operating Grants	\$ -	\$ -	\$ -
Transfers In - from Other Funds	\$ -	\$ -	\$ -
Total amount subtracted for statutory change	\$ 55,386.00	\$ 33,200.00	\$ 33,200.00
Statutory Change in Net Position*	\$ 1,491,506.00	\$ 511,514.00	\$ 572,630.00