City of Smyer 2027 Fiscal Year Budget, PROPOSED August 17, 2026

	General Fund	Water Fund	Sewer Fund	TOTAL
Beginning Balance	77,830.77	51,738.50	47,806.04	177,375.31
Transfer from savings	0.00		0.00	0.00
Trans to Capital I&M	2,000.00	6,500.00	3,000.00	11,500.00
Trans to Depreciation Reserv	3,000.00	1,200.00	3,000.00	7,200.00
Trans to Wastewater Permit			6,000.00	6,000.00
Contingency Allocation	15,000.00	30,000.00	22,900.00	67,900.00
REVENUE - See attached worksheet				
Property Tax	139,463.00			139,463.00
Sales Tax 2%	60,000.00			60,000.00
Franchise Fees	15,000.00			15,000.00
Farm Lease				0.00
Garbage Fees	113,880.00			113,880.00
Site Lease/Water User Fees	5,500.00	210,780.00		210,780.00
Wastewater User Fees			124,315.00	124,315.00
TOTAL REVENUES	333,843.00	210,780.00	124,315.00	668,938.00
Total Available	426,673.77	292,518.50	195,021.04	914,213.31

EXPENDITURES	**General**	**Water**	**Sewer**	**Total**
Advertising/Promotion	2,600.00			2,600.00
Attorney Fees	3,000.00	3,000.00	3,000.00	9,000.00
Audit	4,000.00	4,000.00	4,000.00	12,000.00
Auto Expense fuel	3,800.00	2,000.00	2,200.00	8,000.00
Auto Lease	0.00	0.00	0.00	0.00
Bond Payment TWDB		9,000.00		9,000.00
Building M&R	6,500.00		2,000.00	8,500.00
Chemicals		5,000.00	8,000.00	13,000.00
Computer Expense	4,500.00	3,000.00	1,500.00	9,000.00
Dues	2,000.00			2,000.00
Election	3,000.00			3,000.00
Emergency Management	800.00			800.00
Engineer		3,000.00		3,000.00
Equipment	5,000.00	12,000.00	9,000.00	26,000.00
Equipment M&R	9,000.00	6,000.00	4,000.00	19,000.00
Garbage Collection	75,000.00			75,000.00
Grant Match	30,000.00	40,000.00		70,000.00
Mowing	5,900.00			5,900.00
Inspection Fees		4,000.00	2,000.00	6,000.00
Maintenance & Repair		6,000.00	7,000.00	13,000.00
Payroll	70,000.00	44,500.00	32,000.00	146,500.00
Payroll Taxes	5,500.00	7,000.00	2,500.00	15,000.00
Payroll Health Insurance	11,500.00	11,200.00	11,200.00	33,900.00
Payroll Retirement Benefits	4,350.00	2,500.00	2,000.00	8,850.00
Postage	1,100.00	1,400.00	900.00	3,400.00
Schools		2,000.00	2,000.00	4,000.00
Street M&R	20,000.00			20,000.00
Supplies	10,000.00	9,500.00	7,500.00	27,000.00
Tax Collection	3,500.00			3,500.00
Telephone	3,000.00			3,000.00
TML Insurance	10,000.00	6,000.00	5,750.00	21,750.00
Training & Seminars	3,500.00	2,000.00		5,500.00
Utilities	5,000.00	11,500.00	12,000.00	28,500.00
VFD M&O	25,000.00			25,000.00
Wastewater Permit			2,500.00	2,500.00
Water Well Lease		12,000.00		12,000.00
Water / Wastewater Tests		4,000.00	2,500.00	6,500.00
TOTAL EXPENSES	327,550.00	210,600.00	123,550.00	661,700.00
Contingency Allocation	15,000.00	30,000.00	22,900.00	67,900.00
Ending Balance	84,123.77	51,918.50	48,571.04	184,613.31