TOWN OF STEM

Budget Summary — Fiscal Year 2026–2027

Tax Rate of $.35/$100

Category	Proposed Budget
REVENUES	
Total Revenues	**$949,250**
EXPENDITURES	
Community Donations	$37,000
Governing Body	$268,650
Facilities	$56,200
Culture & Recreation	$35,200
Board of Adjustments	$500
Stormwater	$68,050
Finance & Administration	$122,900
Public Safety	$280,550
Transportation	$35,000
Debt Service	$45,200
Total Expenditures	**$949,250**
NET SURPLUS / (DEFICIT)	**-**

See 'Budget Detail' sheet for full line-item detail.

TOWN OF STEM

Proposed Budget — Fiscal Year 2026–2027

Tax Rate of $.35/$100

Account	Description	Proposed Budget
REVENUES		
10-0300-000	Ad Valorem Taxes — Current	$431,000
10-0300-001	Vehicle Tax	$40,000
10-0304-000	County ABC Board	$1,000
10-0306-000	Local Option Sales Tax	$310,000
10-0308-000	Franchise Tax	$25,000
10-0310-000	Beer and Wine Tax	$2,500
10-0318-001	Zoning Permit Revenue	$3,000
10-0314-000	State Street Aid Grant	$35,000
	Dept of Commerce Grant	$5,000
10-0324-001	Mowing Revenue	$1,500
10-0324-000	Miscellaneous Revenue	$100
30-0330-000	Storm Water Fees	$45,000
10-0326-000	Investment Earnings — General	$10,000
10-0328-000	Investment Earnings — Powell	$100
30-0340-000	Investment Earnings — Stormwater	$2,000
10-0340-000	Rental of House	$15,000
	Storm Water Fund	$23,050
	TOTAL REVENUES	**$949,250**
EXPENDITURES		
Community Donations		
3000000590-000	Stem Fire Dept	$31,000
5000000557-001	Stem Ruritan Club	$1,000
5000000557-002	FLVF	$500
5000000557-006	ACIM	$500
50010-0557-012	Crime Stoppers	$500
5000000557-008	TRLC	$2,500
	Historical Society	$500
5000000557-007	Miscellaneous Events	$500
	Subtotal — Community Donations	**$37,000**
Governing Body		
10010-0500-001	Mayor	$11,700
10010-0501-001	Board of Commissioners	$30,000

10010-0622-500	Zoning Administrator	$15,000
10010-0505-000	Town Administrator	$80,000
3000000556-000	Licenses	$100
10010-0550-001	Payroll Taxes — Governing Body	$8,000
10010-0510-005	Education/Travel	$6,000
10010-0509-000	Master Plan	$5,000
10010-0553-000	Capital Outlay — GB	$14,550
10010-0561-001	Dues and Subscriptions	$3,000
10010-0508-000	Banner Project	$6,000
10010-0513-001	Legal Fees	$56,000
10-0512-001	Telephone Landline	$2,500
	Encode Plus Project	$24,000
	Revolution Data	$6,800
	Subtotal — Governing Body	**$268,650**
Facilities		
10010-0540-001	Building Maintenance	$2,000
10010-0541-001	Mowing — Town Hall	$50,000
10010-0540-005	Improvements	$2,000
	Contract Services	$1,000
10010-0540-006	Portable Restroom	$1,200
	Subtotal — Facilities	**$56,200**
Culture & Recreation		
10010-0577-000	Park Maintenance and Mowing	$10,000
10010-0066-250	Cemetery Mowing	$3,500
5000000568-001	Christmas Parade	$8,500
1006641	Event Candy	$1,200
5000000567-000	Easter Egg Hunt	$3,000
10010-0557-009	July 4th Fireworks	$1,500
10010-0575-001	Park Improvements	$7,500
	Subtotal — Culture & Recreation	**$35,200**
Board of Adjustments		
1000000980-000	Board of Adjustments	$500
	Subtotal — Board of Adjustments	**$500**
Stormwater		
10130-0630-000	Stormwater Expense	$12,000
	Mgmt Fees — Interlocal Agmt	$2,500
	Capital Outlay	$42,550
10130-0615-000	Stormwater Engineering	$5,000
10130-0627-000	UNRBA Dues	$6,000

	Subtotal — Stormwater	**$68,050**
Finance & Administration		
10010-0503-002	Postage	$400
20010-0513-002	Professional Services	$49,000
	Advertising	$1,000
	Hospitality	$500
20010-0500-002	Town Clerk	$30,000
20010-0521-002	Utilities	$20,000
10010-0511-002	Office Supplies	$2,500
10010-0514-002	Website Expense	$4,000
20010-0711-000	Software License	$11,000
	Computer Hardware	$3,500
20010-0550-002	Payroll Taxes — Finance	$1,000
	Subtotal — Finance & Administration	**$122,900**
Public Safety		
30010-0534-003	Gas & Oil	$20,000
3000000501-003	Salaries	$190,000
3006230	Wireless Data	$1,000
10010-0512-002	Telephone Wireless	$3,200
3000000525-003	Uniforms & Laundry	$750
3000000537-003	Insurance — Liability	$14,900
3000000538-003	Insurance — Workers' Comp	$3,900
	Insurance Deductible	$2,500
	Workers Comp Deductible	$1,000
3000000533-003	Equipment and Supplies	$3,000
3000000541-003	Maintenance (Vehicles)	$10,000
	Capital Outlay	$15,000
	Physicals/Drug Screens	$300
3000000550-003	Payroll Taxes	$15,000
	Subtotal — Public Safety	**$280,550**
Transportation		
4000000582-006	Street Maintenance	$30,000
4000000583-004	Snow Removal	$5,000
	Subtotal — Transportation	**$35,000**
Debt Service		
6000000770-000	Principal Retirement	$36,000
6000000775-000	Interest	$2,000
	Capital Reserve Fund — General	$7,200
	Subtotal — Debt Service	**$45,200**

	TOTAL EXPENDITURES	**$949,250**
	NET SURPLUS / (DEFICIT)	**-**