	TOWN OF DANDRIDGE, TN			
	PROPOSED BUDGET			
	GENERAL FUND - FUND 110			
	FISCAL YEAR 2025-2026			
	Population = 3,344	**FY 2024**	**FY 2025**	**FY 2026**
		ACTUAL	**ESTIMATED**	**BUDGET**
	ESTIMATED/ACTUAL REVENUES			
31110	REAL & PERSONAL PROPERTY TAX	1,112,276.74	1,085,000.00	1,115,087.00
31211	PROPERTY TAX DELINQUENT-1ST PRIOR YEAR	0.00	27,500.00	22,500.00
31219	PROPERTY TAX DELINQUENT-OTHER YEARS	0.00	10,000.00	10,000.00
31310	INTEREST & PENALTIES-PROPERTY TAX	3,473.94	4,575.00	3,500.00
31610	LOCAL SALES TAX-CO.TRUSTEE	2,084,190.03	2,120,432.00	2,125,800.00
31710	WHOLESALE BEER TAX	209,035.24	204,000.00	200,000.00
31720	WHOLESALE LIQUOR TAX	0.00	0.00	15,000.00
31730	MIXED DRINK TAXES	18,662.72	18,011.00	15,000.00
31740	WHOLESALE WINE TAX	34,179.98	33,198.00	30,000.00
31800	BUSINESS TAXES	157,442.27	163,000.00	135,000.00
31912	CABLE TV FRANCHISE TAX	49,253.87	45,640.00	45,000.00
32210	BEER LICENSES	2,000.00	1,800.00	2,000.00
32211	BEER PERMIT APPLICATION FEE	500.00	250.00	250.00
32212	RETAIL PACKAGE STORE APPLICATION FEE	0.00	750.00	250.00
32600	BUILDING & RELATED PERMITS	190,381.96	60,000.00	60,000.00
33190	OTHER FEDERAL GRANTS	14,709.37	61,000.00	0.00
33400	TRANSPORTATION MODERNIZATION (OLD ACCOUNT)	394.87	0.00	0.00
33410	STATE LAW ENFORCEMENT EDUC. GRANT	8,800.00	17,600.00	9,600.00
33430	STATE GRANTS	74,770.97	0.00	0.00
33490	STATE GRANTS	0.00	1,500.00	0.00
33510	STATE SALES TAX	410,689.03	416,790.00	408,000.00
33511	STATE TELECOMMUNICATIONS SALES TAX	2,976.08	2,967.00	3,000.00
33520	STATE INCOME TAX	0.00	0.00	0.00
33530	STATE BEER TAX	1,469.83	1,417.00	1,470.00
33551	STATE GASOLINE & MOTOR FUEL (STATE STREET AID)	116,948.73	118,097.00	121,250.00
33552	STATE CITY STREETS & TRANSPORTATION	6,120.62	6,298.00	6,075.00
33558	TRANSPORTATION MODERNIZATION (CORRECT ACCOUNT)	0.00	1,380.00	1,570.00
33591	GROSS RECEIPTS-TVA	41,791.31	41,435.00	42,134.00
33593	CORPORATE EXCISE TAX	23,668.37	24,194.00	20,000.00
33594	TELECOMUNICATION PRIVILEGE TAX	6,355.90	3,000.00	3,000.00
33595	SPORTS BETTING REVENUE	0.00	4,500.00	6,500.00
34121	CLERKS' FEES-BUSINESS TAX	16,594.17	17,930.00	13,750.00
34131	ADMINISTRATIVE SERVICES REIMBURSEMENT FEES	0.00	0.00	27,350.00
34190	OTHER GENERAL GOV CHARGES (PLANNING COMMISSION FEES)	517.75	255.00	800.00
34200	PUBLIC SAFETY-CHARGES FOR SERVICES	4,767.09	3,691.00	4,500.00
34210	SPECIAL POLICE SERVICE	4,530.00	3,325.00	0.00
34230	FEES AND COMMISSIONS	0.00	0.00	0.00
34240	ACCIDENT REPORT CHARGES	495.00	500.00	500.00
34311	STREETS, SIDEWALK & CURB REPAIR	31,860.32	40,000.00	40,000.00
34454	SALE OF RECYCLABLE MATERIALS	3,761.40	3,500.00	2,500.00
34721	ACTIVITY CENTER ANNUAL MEMBERSHIPS	39,570.50	39,500.00	39,000.00
34722	ACTIVITY CENTER DAILY ADMITTANCE FEES	30,074.95	25,000.00	32,500.00
34740	PARKS AND RECREATION CHARGES	4,475.00	7,000.00	7,000.00
34742	ACTIVITY CENTER LEAGUES/CAMPS	87,297.96	93,000.00	87,500.00
34745	ACTIVITY CENTER CONCESSIONS	49,624.11	49,500.00	49,000.00
34751	ACTIVITY CENTER RENTAL FEES	42,566.03	35,000.00	35,000.00
34759	ACTIVITY CENTER OTHER REVENUES	29,418.50	29,000.00	26,000.00
35000	FINES, FORFEITS & PENALTIES	2,538.75	3,000.00	3,000.00
35110	CITY COURT FINES & COSTS	28,097.97	20,000.00	36,000.00
35140	DRUG RELATED FINES	2,368.11	1,500.00	3,300.00
35300	PENALTIES	1,000.00	0.00	1,000.00
36000	OTHER REVENUES	4,498.00	7,500.00	6,000.00
36100	INTEREST EARNINGS	283,834.05	200,000.00	40,108.00
36190	INTEREST EARNINGS - ARPA	3,494.53	2,500.00	0.00
36210	RENT (BOAT DOCK LEASE)	47,934.56	68,003.00	25,000.00
36310	SALE OF LAND	0.00	0.00	0.00
36330	SALE OF EQUIPMENT	55,790.00	56,983.20	10,000.00
36350	INSURANCE RECOVERIES	43,431.07	0.00	0.00
36543	SALE OF CULTURAL SUPPLIES AND MATERIALS	2,075.00	350.00	500.00
36700	CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES	19,600.00	22,000.00	15,000.00
36710	CONTRIBUTIONS AND DONATIONS-BUSINESSES	75.00	9,000.00	0.00
36720	CONTRIBUTIONS AND DONATIONS-ORGANIZATIONS	25,288.00	0.00	0.00
36730	CONTRIBUTIONS-INDIVIDUAL	2,411.00	1,979.00	0.00
36734	CONTRIBUTIONS AND DONATIONS - JEREMY SUTTON	0.00	0.00	0.00

36900	OTHER FINANCING SOURCES	0.00	0.00	0.00
36990	MISCELLANEOUS REFUNDS	31,729.25	29,000.00	12,000.00
	TOTAL REVENUES	**5,469,809.90**	**5,243,350.20**	**4,919,294.00**
Beginning Fund	NONSPENDABLE FUND BALANCE		0.00	0.00
Beginning Fund	RESTRICTED FUND BALANCE	18,498.00	20,174.00	23,279.00
Beginning Fund	COMMITTED FUND BALANCE	32,150.00	23,682.00	823,682.00
Beginning Fund	ASSIGNED FUND BALANCE	544,126.00	1,290,427.00	1,386,805.00
Beginning Fund	UNASSIGNED FUND BALANCE	6,412,721.00	5,962,235.00	5,580,723.00
	TOTAL AVAILABLE	**11,882,530.90**	**11,205,585.20**	**10,500,017.00**
	SUMMARY EXPENDITURES BY DEPARTMENT			
41100	TOTAL LEGISLATIVE	67,307.43	68,615.09	75,430.00
41200	TOTAL JUDICIAL	4,200.00	4,200.00	4,200.00
41600	CENTRAL STAFF AGENCIES	406,808.72	558,590.41	563,013.00
41700	BUILDING INSPECTOR/CODES ENFORCEMENT	82,619.10	102,001.07	150,765.00
41800	TOTAL GENERAL GOVERNMENT BUILDINGS	399,159.13	205,168.66	256,748.00
41990	TOTAL OTHER GENERAL GOV'T EXPENSE	218,510.39	184,737.81	191,823.00
42100	TOTAL POLICE	1,429,886.16	1,313,824.42	1,391,277.00
42200	FIRE PROTECTION AND CONTROL (Fund 133) TRANSFER	752,722.00	291,967.00	349,004.00
42250	GENERAL FUND SUPPORT SERVICES	0.00	0.00	0.00
43100	TOTAL HIGHWAYS & STREETS	739,300.48	509,161.63	489,825.00
43170	TOTAL CITY GARAGE	71,195.89	82,627.00	90,248.00
43190	TOTAL STATE STREET AID	324,032.56	308,263.00	267,350.00
43200	TOTAL SANITATION (Fund 132) TRANSFER	368,666.20	96,102.91	88,525.00
44400	TOTAL RECREATION	321,459.71	328,070.66	205,188.00
44420	TOTAL FOD ACTIVITY CENTER	546,739.39	571,419.24	597,124.00
44800	TOTAL LIBRARIES	55,747.90	56,745.00	57,497.00
46500	TOTAL COMMUNITY DEVELOPMENT PROGRAM ACTIVITIES	0.00	2,000.00	0.00
49000	TOTAL DEBT SERVICE	140,408.00	141,368.00	141,277.00
	TOTAL GENERAL FUND EXPENDITURES	**5,928,763.06**	**4,824,861.90**	**4,919,294.00**
	ENDING FUND BALANCE	**5,953,767.84**	**6,380,723.30**	**5,580,723.00**
	ESTIMATED/ACTUAL EXPENDITURES/ENCUMBRANCES			
		FY 2024	**FY 2025**	**FY 2026**
		ACTUAL	**ESTIMATED**	**BUDGET**
41100	**LEGISLATIVE**			
110	SALARIES	54,600.00	54,600.00	54,600.00
141	OASI (EMPLOYERS SHARE)	4,176.90	4,177.00	4,177.00
142	HOSPITAL AND HEALTH INSURANCE	1,102.68	1,075.00	1,200.00
143	RETIREMENT-CURRENT	3,384.00	4,230.00	5,130.00
146	WORKERS COMPENSATION	145.35	108.09	275.00
147	UNEMPLOYMENT INSURANCE	21.00	48.00	48.00
148	EMPLOYEE EDUCATION AND TRAINING	0.00	0.00	400.00
230	PUBLICITY, SUBS & DUES	1,777.50	1,777.00	2,000.00
245	TELEPHONE AND TELEGRAPH	2,100.00	2,100.00	2,100.00
252	LEGAL SERVICES	0.00	0.00	5,000.00
287	MEALS AND ENTERTAINMENT	0.00	100.00	500.00
290	ELECTION FEES	0.00	400.00	0.00
	TOTAL LEGISLATIVE	**67,307.43**	**68,615.09**	**75,430.00**
		FY 2024	**FY 2025**	**FY 2026**
		ACTUAL	**ESTIMATED**	**BUDGET**
41200	**JUDICIAL**			
252	LEGAL SERVICES	4,200.00	4,200.00	4,200.00
	TOTAL JUDICIAL	**4,200.00**	**4,200.00**	**4,200.00**
		FY 2024	**FY 2025**	**FY 2026**
		ACTUAL	**ESTIMATED**	**BUDGET**
41600	**CENTRAL STAFF AGENCIES**			
110	SALARIES	224,460.78	286,107.00	301,308.00
111	PART-TIME WAGES	15,620.65	23,750.00	29,362.00
134	SICK LEAVE INCENTIVE	600.00	1,275.00	1,800.00
139	EMPLOYEE INS/457 SALARY SUPPLEMENT	5,582.51	6,367.00	7,820.00
141	OASI	18,336.78	23,641.00	25,434.00

142	HOSPITAL AND HEALTH INSURANCE	33,599.31	42,806.00	44,200.00
143	RETIREMENT-CURRENT	26,536.30	43,637.00	45,466.00
146	WORKERS COMPENSATION	381.06	433.22	650.00
147	UNEMPLOYMENT INSURANCE	135.42	288.00	288.00
148	EMPLOYEE EDUCATION AND TRAINING	1,146.00	1,000.00	1,500.00
230	PUBLICITY, SUBS AND DUES	2,149.50	1,936.19	1,800.00
235	MEMBERSHIPS, REGISTRATION FEES	0.00	400.00	1,000.00
245	TELEPHONE AND TELEGRAPH	8,814.03	9,200.00	9,200.00
253	ACCOUNTING AND AUDITING SERVICES	13,119.70	21,500.00	23,500.00
255	DATA PROCESSING SERVICES	20,095.16	15,900.00	17,250.00
259	OTHER PROFESSIONAL SERVICES	339.99	46,100.00	5,000.00
267	REPAIR AND MAINTENANCE SERVICES	1,354.31	2,000.00	2,150.00
280	TRAVEL AND LODGING	1,321.18	1,200.00	3,750.00
287	MEALS AND ENTERTAINMENT	401.81	750.00	800.00
298	COLLECTION FEES	22,118.69	23,550.00	25,000.00
310	OFFICE SUPPLIES AND MATERIALS	9,092.21	5,000.00	13,000.00
350	SUPPLIES FOR RESALE	1,242.80	1,000.00	1,985.00
691	BANK SERVICE CHARGES	360.53	750.00	750.00
941	GENERAL PURPOSE MACHINERY AND EQUIPMENT	0.00	0.00	0.00
947	OFFICE MACHINERY AND EQUIPMENT	0.00	0.00	0.00
	TOTAL CENTRAL STAFF AGENCY	**406,808.72**	**558,590.41**	**563,013.00**

		FY 2024	**FY 2025**	**FY 2026**
		ACTUAL	**ESTIMATED**	**BUDGET**
41700	**BUILDING INSPECTOR/CODES ENFORCEMENT**			
110	SALARIES	55,539.66	66,622.00	98,401.00
111	SALARIES - PART-TIME	0.00	0.00	0.00
134	SICK LEAVE INCENTIVE	450.00	450.00	900.00
139	EMPLOYEE INS/457 SALARY SUPPLEMENT	0.00	0.00	1,986.00
141	OASI	4,226.09	5,023.66	7,697.00
142	HOSPITAL AND HEALTH INSURANCE	10,341.71	10,625.13	16,667.00
143	RETIREMENT-CURRENT	6,665.46	9,975.85	15,093.00
146	WORKERS COMPENSATION	1,338.37	1,481.49	1,635.00
147	UNEMPLOYMENT INSURANCE	21.01	48.00	96.00
148	EMPLOYEE EDUCATION AND TRAINING	150.00	350.00	300.00
235	MEMBERSHIP AND REGISTRATION FEES	540.00	680.00	880.00
245	TELEPHONE AND TELEGRAPH	900.00	900.00	1,350.00
259	OTHER PROFESSIONAL SERVICES	0.00	4,344.94	360.00
310	OFFICE SUPPLIES AND MATERIALS	2,255.42	1,000.00	4,500.00
326	CLOTHING AND UNIFORMS	0.00	200.00	200.00
331	GAS, OIL, ETC.	191.38	200.00	300.00
332	MOTOR VEHICLE PARTS	0.00	100.00	400.00
941	GENERAL PURPOSE MACHINERY AND EQUIPMENT	0.00	0.00	0.00
947	OFFICE MACHINERY AND EQUIPMENT	0.00	0.00	0.00
	TOTAL BUILDING INSPECTOR/CODES ENFORCEMENT	**82,619.10**	**102,001.07**	**150,765.00**

		FY 2024	**FY 2025**	**FY 2026**
		ACTUAL	**ESTIMATED**	**BUDGET**
41800	**GENERAL GOVERNMENT BUILDINGS**			
110	SALARIES	71,996.56	76,540.10	81,609.00
112	SALARIES - PERMANENT EMPLOYEES - OVERTIME	1,749.70	4,225.00	5,860.00
134	SICK LEAVE INCENTIVE	900.00	900.00	900.00
139	EMPLOYEE INS/457 SALARY SUPPLEMENT	3,246.93	3,317.17	3,455.00
141	OASI	5,466.49	6,125.00	6,760.00
142	HOSPITAL AND HEALTH INSURANCE	20,496.55	21,129.87	21,843.00
143	RETIREMENT-CURRENT	9,270.95	12,450.00	13,255.00
146	WORKERS COMPENSATION	2,358.23	2,330.60	2,575.00
147	UNEMPLOYMENT INSURANCE	42.04	42.04	96.00
241	ELECTRIC	10,684.78	10,990.00	11,460.00
242	WATER AND SEWER	3,495.21	3,270.00	3,700.00
244	GAS	1,017.14	1,370.00	1,525.00
245	TELEPHONE AND TELEGRAPH	960.00	960.00	960.00
251	MEDICAL	0.00	100.00	350.00
259	OTHER PROFESSIONAL SERVICES	3,486.50	2,400.00	2,400.00
266	REPAIR AND MAINTENANCE BUILDINGS	27,576.36	10,000.00	45,000.00
267	REPAIR AND MAINTENANCE SERVICES	8,547.53	10,000.00	12,000.00
324	HOUSEHOLD AND JANITORIAL SUPPLIES	13,448.75	15,000.00	15,000.00
326	CLOTHING AND UNIFORMS	544.86	2,000.00	2,000.00

330	REPAIR AND MAINTENANCE SUPPLIES	8,108.56	8,500.00	11,000.00
339	CITY PROPERTY BEAUTIFICATION	11,196.20	11,500.00	13,000.00
400	BUILDING MATERIALS	0.00	0.00	0.00
533	MACHINERY AND EQUIPMENT RENTAL	2,312.81	1,537.88	2,000.00
910	LAND	167,161.98	481.00	0.00
929	OTHER BUILDINGS	0.00	0.00	0.00
940	MACHINERY AND EQUIPMENT	25,091.00	0.00	0.00
941	GENERAL PURPOSE MACHINERY AND EQUIPMENT	0.00	0.00	0.00
	TOTAL GENERAL GOVERNMENT BUILDINGS	**399,159.13**	**205,168.66**	**256,748.00**

		FY 2024	**FY 2025**	**FY 2026**
		ACTUAL	**ESTIMATED**	**BUDGET**
41990	**OTHER GENERAL GOVERNMENT EXPENSE**			
148	PLANNING COMMISSION EDUCATION & TRAINING	0.00	50.00	250.00
236	PUBLIC RELATIONS	5,699.96	10,622.00	8,000.00
237	ADVERTISING	5,768.08	7,000.00	7,000.00
246	FIRE HYDRANT RENTAL FEES TO DWD	13,800.00	13,800.00	13,800.00
257	TN STATE PLANNING OFFICE SERVICES	9,522.50	9,522.50	9,523.00
259	OTHER PROFESSIONAL SERVICES	5,159.47	6,372.00	6,500.00
490	CHRISTMAS IN DANDRIDGE	50,139.73	2,956.00	5,000.00
510	INSURANCE	69,689.67	79,654.94	86,900.00
691	BANK SERVICE CHARGES	1,559.00	1,800.00	1,800.00
722	CHAMBER OF COMMERCE	27,500.00	27,500.00	27,500.00
723	GRANTS & DONATIONS	15,496.98	14,700.00	14,000.00
724	HISTORIC PLANNING	0.00	660.37	250.00
725	SENIOR CITIZENS	0.00	2,500.00	1,300.00
726	ANIMAL CONTROL	4,800.00	4,800.00	0.00
766	APPROPRIATION TO CONTINGENCY FUND	9,375.00	2,800.00	10,000.00
767	APPROPRIATION TO FY 2021 CONTINGENCY FUND	0.00	0.00	0.00
939	OTHER IMPROVEMENTS - ECONOMIC DEVELOPMENT PROJECT	0.00	0.00	0.00
	TOTAL OTHER GENERAL GOV'T EXPENSE	**218,510.39**	**184,737.81**	**191,823.00**

		FY 2024	**FY 2025**	**FY 2026**
		ACTUAL	**ESTIMATED**	**BUDGET**
42100	**POLICE**			
110	SALARIES	652,995.05	741,842.00	743,377.00
111	PART-TIME WAGES	9,637.14	2,182.60	0.00
112	OVERTIME	16,432.30	41,000.00	32,500.00
134	SICK LEAVE INCENTIVE	4,025.00	4,275.00	5,400.00
139	EMPLOYEE INS/457 SALARY SUPPLEMENT	18,212.24	19,245.00	25,488.00
141	OASI	51,125.13	59,940.00	59,768.00
142	HOSPITAL AND HEALTH INSURANCE	124,300.43	131,860.00	142,671.00
143	RETIREMENT-CURRENT	78,511.86	118,000.00	116,886.00
146	WORKERS COMPENSATION	27,221.00	23,426.39	29,671.00
147	UNEMPLOYMENT INSURANCE	304.82	500.00	624.00
148	EMPLOYEE EDUCATION & TRAINING	2,270.50	4,000.00	4,000.00
213	AUTOMOBILE LICENSES & TITLES	192.86	50.00	100.00
230	PUBLICITY, SUBS AND DUES	4,919.67	5,011.00	5,080.00
235	MEMBERSHIP AND REGISTRATION FEES	0.00	0.00	800.00
236	PUBLIC RELATIONS	88.77	874.31	1,000.00
241	ELECTRIC	1,928.70	2,300.00	2,650.00
242	WATER & SEWER	260.05	280.00	450.00
244	GAS	716.88	500.00	760.00
245	TELEPHONE AND TELEGRAPH	14,021.38	15,100.00	16,000.00
251	MEDICAL	0.00	800.00	1,500.00
255	DATA PROCESSING SERVICES	13,279.61	13,346.79	13,600.00
259	OTHER PROFESSIONAL SERVICES	3,382.78	18,544.84	18,050.00
260	REPAIR AND MAINTENANCE SERVICES	2,257.06	3,000.00	3,100.00
280	TRAVEL	1,146.51	3,325.66	2,000.00
310	OFFICE SUPPLIES AND MATERIALS	4,495.68	4,000.00	3,000.00
326	CLOTHING AND UNIFORMS	7,730.08	8,462.65	17,300.00
327	FIRE ARM SUPPLIES	6,488.29	2,500.00	14,500.00
329	OTHER OPERATING SUPPLIES	7,786.29	2,500.00	9,850.00
331	GAS, OIL, ETC.	38,258.04	40,500.00	46,500.00
332	MOTOR VEHICLE PARTS	15,714.23	10,000.00	14,000.00
691	BANK SERVICE CHARGES	3.48	29.00	0.00
941	GENERAL PURPOSE MACHINERY AND EQUIPMENT	264,300.02	25,321.40	22,309.00
942	CONSTRUCTION AND MAINTENANCE MACHINERY AND EQUIPMENT	7,587.34	11,107.78	0.00

947	OFFICE MACHINERY AND EQUIPMENT	8,050.00	0.00	0.00
948	COMPUTER EQUIPMENT	0.00	0.00	0.00
949	OTHER MACHINERY & EQUIPMENT	42,242.97	0.00	38,343.00
	TOTAL POLICE	**1,429,886.16**	**1,313,824.42**	**1,391,277.00**
42200	**FIRE PROTECTION AND CONTROL**			
760	TRANSFER TO OTHER FUNDS-NO.2	752,722.00	291,967.00	349,004.00
	TOTAL FIRE TRANSFER	**752,722.00**	**291,967.00**	**349,004.00**
42250	**GENERAL FUND SUPPORT SERVICES**			
259	OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00
	TOTAL GENERAL FUND SUPPORT SERVICES	**0.00**	**0.00**	**0.00**
		FY 2024	**FY 2025**	**FY 2026**
		ACTUAL	**ESTIMATED**	**BUDGET**
43100	**HIGHWAYS AND STREETS**			
110	SALARIES	146,895.55	186,000.00	208,375.00
112	SALARIES-PERM.EMPLOYEES-OVERTIME	4,336.06	5,150.00	17,306.00
134	SICK LEAVE INCENTIVE	950.00	1,650.00	1,800.00
139	EMPLOYEE INS/457 SALARY SUPPLEMENT	3,901.19	4,635.00	7,799.00
141	OASI	11,283.20	15,500.00	17,402.00
142	HOSPITAL AND HEALTH INSURANCE	31,067.97	39,850.00	43,989.00
143	RETIREMENT-CURRENT	18,586.92	30,000.00	34,122.00
146	WORKERS COMPENSATION	3,522.02	3,599.63	5,500.00
147	UNEMPLOYMENT INSURANCE	71.78	192.00	192.00
148	EMPLOYEE EDUCATION AND TRAINING	134.00	350.00	500.00
213	AUTOMOBILE LICENSES AND TITLES	0.00	0.00	0.00
230	PUBLICITY, SUBS & DUES	0.00	0.00	300.00
235	MEMBERSHIPS, REGISTRATION FEES, AND TU	71.22	300.00	300.00
241	ELECTRIC	2,893.07	3,500.00	3,650.00
242	WATER AND SEWER	390.08	415.00	500.00
244	NATURAL GAS	1,075.26	600.00	1,200.00
245	TELEPHONE AND TELEGRAPH	1,860.00	2,220.00	2,340.00
251	MEDICAL	828.04	500.00	1,150.00
259	OTHER PROFESSIONAL SERVICES	39,833.04	99,500.00	20,000.00
260	REPAIR AND MAINTENANCE SERVICES	4,433.17	4,500.00	3,000.00
268	CONT.REPAIR OF STREETS	19,826.65	20,000.00	20,000.00
287	MEALS	594.74	600.00	1,200.00
290	OTHER CONTRACTUAL SERVICES	0.00	10,000.00	10,000.00
310	OFFICE SUPPLIES AND MATERIALS	0.00	100.00	200.00
320	OPERATING SUPPLIES	10,835.68	24,000.00	24,000.00
326	CLOTHING AND UNIFORMS	1,448.55	3,000.00	4,000.00
331	GAS, OIL, ETC.	23,691.05	23,000.00	26,000.00
332	MOTOR VEHICLE PARTS	22,288.91	20,000.00	20,000.00
400	BUILDING MATERIALS	13,813.63	10,000.00	14,000.00
533	MACHINERY AND EQUIPMENT RENTAL	0.00	0.00	1,000.00
941	GENERAL PURPOSE MACHINERY AND EQUIPMENT	70,121.00	0.00	0.00
942	GENERAL PURPOSE MACHINERY AND EQUIPMENT	152,795.00	0.00	0.00
949	OTHER MACHINERY AND EQUIPMENT	151,752.70	0.00	0.00
	TOTAL HIGHWAYS & STREETS	**739,300.48**	**509,161.63**	**489,825.00**
		FY 2024	**FY 2025**	**FY 2026**
		ACTUAL	**ESTIMATED**	**BUDGET**
43170	**CITY GARAGE**			
110	SALARIES	47,012.64	50,164.00	53,666.00
112	OVERTIME	1,032.00	1,050.00	2,287.00
134	SICK LEAVE INCENTIVE	450.00	450.00	450.00
139	EMPLOYEE INS/457 SALARY SUPPLEMENT	0.00	0.00	1,082.00
141	OASI	3,497.72	3,700.00	4,315.00
142	HOSPITAL AND HEALTH INSURANCE	10,304.77	10,910.00	11,010.00
143	RETIREMENT-CURRENT	5,781.94	7,650.00	8,460.00
146	WORKERS COMPENSATION	1,333.84	1,352.00	1,600.00
147	UNEMPLOYMENT INSURANCE	21.01	21.00	48.00
245	TELEPHONE AND TELEGRAPH	480.00	480.00	480.00
251	MEDICAL	0.00	250.00	250.00
259	OTHER PROFESSIONAL SERVICES	0.00	2,500.00	2,500.00
310	OFFICE SUPPLIES	0.00	100.00	100.00
320	OPERATING SUPPLIES	1,052.49	3,000.00	3,000.00

326	CLOTHING AND UNIFORMS	229.48	1,000.00	1,000.00
941	GENERAL PURPOSE MACHINERY AND EQUIPMENT	0.00	0.00	0.00
	TOTAL CITY GARAGE	**71,195.89**	**82,627.00**	**90,248.00**
		FY 2024	**FY 2025**	**FY 2026**
		ACTUAL	**ESTIMATED**	**BUDGET**
43190	**STATE STREET AID**			
247	STREET LIGHTING (ELECTRIC & MAINTENANCE)	137,521.34	143,500.00	147,350.00
268	CONTINUOUS REPAIR OF STREETS	186,511.22	164,763.00	120,000.00
	TOTAL STATE STREET AID	**324,032.56**	**308,263.00**	**267,350.00**
		FY 2024	**FY 2025**	**FY 2026**
		ACTUAL	**ESTIMATED**	**BUDGET**
43200	**SANITATION**			
761	TRANSFERS TO OTHER FUNDS NO. 1	368,666.20	96,102.91	88,525.00
	TOTAL SANITATION	**368,666.20**	**96,102.91**	**88,525.00**
		FY 2024	**FY 2025**	**FY 2026**
		ACTUAL	**ESTIMATED**	**BUDGET**
44400	**RECREATION**			
110	SALARIES	81,811.49	83,700.00	88,070.00
112	SALARIES-PERM.EMPLOYEES-OVERTIME	1,194.37	1,500.00	6,255.00
134	SICK LEAVE INCENTIVE	550.00	900.00	900.00
139	EMPLOYEE INS/457 SALARY SUPPLEMENT	1,534.71	1,700.00	1,780.00
141	OASI	6,456.87	6,650.00	7,285.00
142	HOSPITAL AND HEALTH INSURANCE	20,478.70	21,100.00	21,933.00
143	RETIREMENT-CURRENT	10,128.41	12,975.00	14,284.00
146	WORKERS COMPENSATION	1,643.67	1,303.00	2,250.00
147	UNEMPLOYMENT INSURANCE	54.67	60.00	96.00
148	EMPLOYEE EDUCATION & TRAINING	0.00	300.00	300.00
230	PUBLICITY, SUBS & DUES	0.00	100.00	100.00
235	MEMBERSHIPS, REGISTRATION FEES	50.00	200.00	200.00
241	ELECTRIC	16,805.14	17,850.00	19,000.00
242	WATER AND SEWER	3,769.50	3,877.00	4,000.00
244	NATURAL GAS	1,635.23	2,000.00	1,825.00
245	TELEPHONE AND TELEGRAPH	960.00	960.00	960.00
251	MEDICAL	0.00	200.00	200.00
259	OTHER PROFESSIONAL SERVICES	4,859.40	3,500.00	1,500.00
260	REPAIR AND MAINTENANCE SERVICES	8,270.44	11,000.00	11,000.00
280	TRAVEL	0.00	0.00	650.00
287	MEALS	0.00	0.00	100.00
320	OPERATING SUPPLIES	12,704.50	11,000.00	11,000.00
326	CLOTHING AND UNIFORMS	1,369.72	1,500.00	2,000.00
331	GAS,OIL, ETC.	5,532.16	5,500.00	7,500.00
332	MOTOR VEHICLE PARTS	2,633.50	1,500.00	1,500.00
533	MACHINERY AND EQUIPMENT RENTAL	275.00	500.00	500.00
937	PARKS AND RECREATION FACILITIES	105,200.00	110,352.00	0.00
941	GENERAL PURPOSE MACHINERY AND EQUIPMENT	11,861.42	0.00	0.00
942	GENERAL PURPOSE MACHINERY AND EQUIPMENT	7,628.78	27,843.66	0.00
949	OTHER MACHINERY AND EQUIPMENT	14,052.03	0.00	0.00
	TOTAL RECREATION	**321,459.71**	**328,070.66**	**205,188.00**
		FY 2024	**FY 2025**	**FY 2026**
		ACTUAL	**ESTIMATED**	**BUDGET**
44420	**FOD ACTIVITY CENTER**			
110	SALARIES	100,754.34	117,557.25	116,966.00
111	PART TIME WAGES	103,015.93	124,802.00	125,263.00
112	SALARIES-PERM.EMPLOYEES-OVERTIME	415.82	295.80	500.00
119	OTHER SALARIES - INSTRUCTORS	14,699.45	14,000.00	19,000.00
134	SICK LEAVE INCENTIVE	675.00	900.00	900.00
139	EMPLOYEE INS/457 SALARY SUPPLEMENT	2,943.14	4,010.30	4,133.00
141	OASI	16,817.44	20,053.00	20,091.00
142	HOSPITAL AND HEALTH INSURANCE	20,642.30	21,716.13	22,061.00
143	RETIREMENT-CURRENT	12,462.77	18,068.00	17,680.00

146	WORKERS COMPENSATION	6,973.49	3,532.76	7,600.00
147	UNEMPLOYMENT INSURANCE	265.81	328.00	720.00
148	EMPLOYEE EDUCATION & TRAINING	100.00	200.00	300.00
235	MEMBERSHIPS, REGISTRATION FEES	60.00	100.00	250.00
237	ADVERTISING	321.08	450.00	6,000.00
241	ELECTRIC	38,039.09	38,000.00	40,000.00
242	WATER & SEWER	2,819.39	2,600.00	2,860.00
244	GAS	6,950.85	10,000.00	11,000.00
245	TELEPHONE	3,743.52	3,851.00	3,900.00
251	MEDICAL	0.00	200.00	200.00
259	OTHER PROFESSIONAL SERVICES	69,900.32	69,900.00	70,000.00
260	REPAIR & MAINTENANCE SERVICES	10,056.18	5,000.00	7,000.00
280	TRAVEL	131.96	400.00	400.00
287	MEALS AND ENTERTAINMENT	44.71	60.00	200.00
290	OTHER CONTRACTURAL SERVICES	64,860.66	67,000.00	67,000.00
310	OFFICE SUPPLIES & MATERIALS	638.28	1,000.00	4,700.00
320	OPERATING SUPPLIES	0.00	200.00	400.00
323	MEALS (Concession Stand)	39,085.69	37,000.00	37,000.00
325	RECREATION SUPPLIES	4,444.45	8,000.00	8,000.00
326	CLOTHING & UNIFORMS	908.00	1,000.00	1,800.00
331	GAS, OIL, ETC	833.37	1,195.00	1,200.00
941	GENERAL PURPOSE MACHINERY AND EQUIPMENT	8,776.00	0.00	0.00
947	OFFICE MACHINERY & EQUIPMENT	15,360.35	0.00	0.00
949	OTHER MACHINERY & EQUIPMENT	0.00	0.00	0.00
	TOTAL FOD ACTIVITY CENTER	**546,739.39**	**571,419.24**	**597,124.00**
		FY 2024	**FY 2025**	**FY 2026**
		ACTUAL	**ESTIMATED**	**BUDGET**
44800	**LIBRARIES**			
241	ELECTRIC	4,097.14	4,951.00	5,250.00
242	WATER AND SEWER	818.26	822.00	875.00
244	GAS	1,160.00	1,250.00	1,400.00
245	TELEPHONE AND TELEGRAPH	0.00	0.00	0.00
259	OTHER PROFESSIONAL SERVICES	220.50	250.00	500.00
510	INSURANCE	1,780.00	1,800.00	1,800.00
721	LIBRARY APPROPRIATION	47,672.00	47,672.00	47,672.00
941	GENERAL PURPOSE MACHINERY AND EQUIPMENT	0.00	0.00	0.00
	TOTAL LIBRARIES	**55,747.90**	**56,745.00**	**57,497.00**
		FY 2024	**FY 2025**	**FY 2026**
		ACTUAL	**ESTIMATED**	**BUDGET**
46500	**COMMUNITY DEVELOPMENT PROGRAM ACTIVITIES**			
690	OTHER DEBT SERVICE	0.00	2,000.00	0.00
	TOTAL COMMUNITY DEVELOPMENT PROGRAM ACTIVITIES	**0.00**	**2,000.00**	**0.00**
		FY 2024	**FY 2025**	**FY 2026**
		ACTUAL	**ESTIMATED**	**BUDGET**
49000	**DEBT SERVICE**			
610	BOND PRINCIPAL (TN State Bank/Activity Center $1,374,000)	120,000.00	123,000.00	125,000.00
621	LEASE-COPY MACHINE (Town Hall)	1,932.00	1,932.00	1,932.00
622	NOTE PRINCIPAL (Series 2018 $465,000)	0.00	0.00	0.00
623	LEASE-COPY MACHINE (Public Works/Police Dept)	1,068.00	1,068.00	1,068.00
631	INTEREST ON BOND (Activity Center $1,374,000)	17,408.00	15,368.00	13,277.00
641	INTEREST ON NOTE (Series 2018 $465,000)	0.00	0.00	0.00
642	INTEREST ON NOTE	0.00	0.00	0.00
	TOTAL DEBT SERVICE	**140,408.00**	**141,368.00**	**141,277.00**
	SANITATION-FUND 132			
		FY 2024	**FY 2025**	**FY 2026**
		ACTUAL	**ESTIMATED**	**BUDGET**
	REVENUE			
34400	SANITATION CHARGES FOR SERVICE	129,633.12	136,000.00	136,000.00
36533	SALE OF SANITATION SUPPLIES (GARBAGE CANS)	4,680.00	1,000.00	0.00
36961	OPERATING TRANSFER IN FROM GEN.FUND	368,666.20	96,102.91	88,525.00
	TOTAL REVENUES AND TRANSFERS	**502,979.32**	**233,102.91**	**224,525.00**

	ESTIMATED/ACTUAL EXPENDITURES/ENCUMBRANCES			
		FY 2024	**FY 2025**	**FY 2026**
		ACTUAL	**ESTIMATED**	**BUDGET**
43200	**SANITATION**			
110	SALARIES	90,721.52	80,465.00	92,865.00
112	SALARIES-PERM.EMPLOYEES-OVERTIME	2,884.55	3,000.00	6,596.00
134	SICK LEAVE INCENTIVE	900.00	500.00	900.00
139	EMPLOYEE INSURANCE/457 SALARY SUPP	2,657.81	2,895.00	3,695.00
141	OASI	6,611.54	6,011.33	7,678.00
142	HOSPITAL AND HEALTH INSURANCE	20,638.66	19,242.68	21,955.00
143	RETIREMENT-CURRENT	11,672.23	12,300.00	15,055.00
146	WORKERS COMPENSATION	4,429.07	4,051.84	4,828.00
147	UNEMPLOYMENT INSURANCE	42.00	96.00	96.00
148	EMPLOYEE EDUCATION & TRAINING	0.00	150.00	150.00
213	AUTOMOBILE LICENSES AND TITLES	21.22	0.00	0.00
230	PUBLICITY, SUBSCRIPTION, DUES	0.00	150.00	150.00
241	ELECTRIC	2,893.03	3,380.00	3,650.00
242	WATER AND SEWER	390.04	405.00	500.00
244	NATURAL GAS	1,075.24	1,100.00	1,155.00
245	TELEPHONE & TELEGRAPH	960.00	840.00	960.00
251	MEDICAL	287.00	300.00	500.00
260	REPAIR AND MAINTENANCE SERVICES	438.09	500.00	1,300.00
295	TIPPING FEES	12,911.64	11,300.00	12,500.00
298	COLLECTION FEES	4,211.75	4,369.00	4,500.00
320	OPERATING SUPPLIES	1,430.04	2,500.00	4,000.00
326	CLOTHING AND UNIFORMS	1,111.84	1,500.00	2,000.00
331	GAS, OIL, ETC.	12,898.99	13,000.00	15,000.00
332	MOTOR VEHICLE PARTS	20,555.61	14,000.00	14,000.00
393	GARBAGE CANS	0.00	41,421.36	0.00
510	INSURANCE	6,943.28	9,625.70	10,492.00
533	MACHINERY AND EQUIPMENT RENTAL	12,935.71	0.00	0.00
941	GENERAL PURPOSE MACHINERY AND EQUIPMENT	279,403.02	0.00	0.00
949	OTHER MACHINERY AND EQUIPMENT	0.00	0.00	0.00
	TOTAL SANITATION FUND	**499,023.88**	**233,102.91**	**224,525.00**
	VOLUNTEER FIRE DEPARTMENT-FUND 133			
		FY 2024	**FY 2025**	**FY 2026**
		ACTUAL	**ESTIMATED**	**BUDGET**
	REVENUE			
33190	OTHER FEDERAL GRANTS	0.00	15,123.69	0.00
33400	STATE GRANT	44,651.72	40,796.74	0.00
33410	STATE SALARY SUPPLEMENT	4,200.00	4,200.00	0.00
33490	STATE GRANT NO. -9	39,850.00	0.00	0.00
33710	LOCAL GRANT NO. 1	83,518.50	111,358.00	111,358.00
34230	INSPECTION FEES	900.00	4,800.00	1,800.00
34240	ACCIDENT REPORT CHARGES	125.00	100.00	100.00
36000	OTHER REVENUES	26,441.68	24,475.77	0.00
36100	INTEREST EARNINGS	25,290.06	25,000.00	0.00
36330	SALE OF EQUIPMENT	12,500.00	11,500.00	0.00
36350	INSURANCE RECOVERIES	62,485.74	163,824.96	26,000.00
36700	CONTRIBUTIONS - PRIVATE SOURCES	0.00	0.00	0.00
36720	CONTRIBUTIONS-ORGANIZATIONS	0.00	18,615.00	0.00
36732	DONATIONS-VFD DONATION FUND	118,313.50	55,500.00	40,000.00
36961	OPERATING TRANSFERS FROM GENERAL FUND	752,722.00	291,967.00	349,004.00
36990	MISCELLANEOUS REFUNDS	0.00	396.03	0.00
	TOTAL REVENUES	**1,170,998.20**	**767,657.19**	**528,262.00**
	ESTIMATED/ACTUAL EXPENDITURES/ENCUMBRANCES			
		FY 2024	**FY 2025**	**FY 2026**
42200	**FIRE DEPARTMENT**	**ACTUAL**	**ESTIMATED**	**BUDGET**
110	SALARIES	182,654.65	211,199.00	240,000.00
141	OASI	13,947.97	15,468.00	18,002.00
146	WORKERS COMPENSATION	3,015.22	2,997.11	4,000.00
147	UNEMPLOYMENT INSURANCE	293.04	350.00	1,100.00
148	EMPLOYEE EDUCATION & TRAINING	6,404.23	7,000.00	8,500.00
170	INSPECTION FEES	2,700.00	4,800.00	1,800.00
210	COMMUNICATION	10,283.78	10,500.00	9,950.00

213	AUTOMOBILE LICENSES AND TITLES	0.00	0.00	50.00
230	PUBLICITY, SUBS AND DUES	7,015.89	10,000.00	10,000.00
235	MEMBERSHIPS, REGISTRATION FEES	951.00	2,400.00	2,300.00
236	PUBLIC RELATIONS	12,861.25	6,000.00	6,000.00
241	ELECTRIC	11,867.09	13,150.00	13,500.00
242	WATER AND SEWER	5,286.03	5,000.00	5,300.00
244	NATURAL GAS	2,380.72	3,075.00	3,075.00
245	TELEPHONE AND TELEGRAPH	6,379.75	7,500.00	8,000.00
251	MEDICAL	2,939.00	5,000.00	7,500.00
253	ACCOUNTING AND AUDITING SERVICES	1,850.51	2,300.00	2,300.00
260	REPAIR AND MAINTENANCE SERVICES	39,610.42	32,000.00	33,500.00
280	TRAVEL	0.00	0.00	750.00
287	MEALS AND ENTERTAINMENT	811.46	500.00	900.00
290	OTHER CONTRACTURAL SERVICES	179.40	300.00	250.00
310	OFFICE SUPPLIES AND MATERIALS	8,436.59	4,500.00	19,700.00
320	OPERATING SUPPLIES	30,699.40	17,500.00	17,500.00
323	MEALS	768.99	450.00	850.00
326	CLOTHING AND UNIFORMS	29,966.15	49,125.00	30,500.00
331	GAS, OIL, ETC.	15,873.56	20,000.00	20,000.00
332	MOTOR VEHICLE PARTS	27,369.87	26,500.00	26,500.00
350	SUPPLIES FOR RESALE	12,945.26	14,958.99	0.00
510	INSURANCE	33,198.13	33,116.75	36,185.00
691	BANK SERVICE CHARGES	803.28	650.00	250.00
940	MACHINERY AND EQUIPMENT	0.00	25,000.00	0.00
941	GENERAL PURPOSE MACHINERY AND EQUIPMENT	67,065.00	15,357.19	0.00
942	CONSTRUCTION & MAINTENANCE MACHINERY AND EQUIPMENT	0.00	15,500.00	0.00
943	AGRICULTURAL MACHINERY AND EQUIPMENT	37,191.00	0.00	0.00
944	TRANSPORTATION EQUIPMENT	0.00	93,000.00	0.00
947	OFFICE MACHINERY AND EQUIPMENT	0.00	12,342.00	0.00
949	OTHER MACHINERY AND EQUIPMENT	0.00	25,429.55	0.00
49000	**DEBT SERVICE**			
621	NOTE PRINCIPAL (Series 2018 $465,000)	0.00	0.00	0.00
641	INTEREST ON NOTE (Series 2018 $465,000)	0.00	0.00	0.00
	TOTAL FIRE PROTECTION & CONTROL	**575,748.64**	**692,968.59**	**528,262.00**
	DRUG FUND - FUND 611			
		FY 2024	**FY 2025**	**FY 2026**
		ACTUAL	**ESTIMATED**	**BUDGET**
	REVENUE			
27100	FUND BALANCE - UNAPPROPRIATED	0.00	0.00	0.00
33190	OTHER FEDERAL GRANTS	0.00	2,820.03	0.00
35120	DRUG FUND PENDING	2,353.00	389.00	0.00
35140	DRUG RELATED FINES	1,397.21	1,600.00	3,300.00
35200	FORFEITS	0.00	0.00	0.00
36000	OTHER REVENUES	2,442.15	1,365.78	0.00
36330	SALE OF EQUIPMENT	3,086.00	0.00	0.00
36700	CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES	0.00	0.00	0.00
	TOTAL REVENUES	**9,278.36**	**6,174.81**	**3,300.00**
	ESTIMATED/ACTUAL EXPENDITURES/ENCUMBRANCES			
		FY 2024	**FY 2025**	**FY 2026**
42100	**POLICE**	**ACTUAL**	**ESTIMATED**	**BUDGET**
310	OFFICE SUPPLIES & MATERIALS	0.00	0.00	0.00
320	OPERATING SUPPLIES	0.00	0.00	0.00
326	CLOTHING AND UNIFORMS	1,258.20	2,820.03	3,000.00
327	FIRE ARM SUPPLIES	6,093.54	0.00	0.00
742	SPECIAL INVESTIGATIVE FUNDS	250.00	250.00	300.00
49000	**DEBT SERVICE**			
622	NOTE PRINCIPAL	0.00	0.00	0.00
642	INTEREST ON NOTES	0.00	0.00	0.00
	TOTAL DRUG FUND	**7,601.74**	**3,070.03**	**3,300.00**
	TOURISM FUND - FUND 135			
		FY 2024	**FY 2025**	**FY 2026**
		ACTUAL	**ESTIMATED**	**BUDGET**
	REVENUE			
31920	ROOM OCCUPANCY TAX	152,857.62	200,000.00	190,000.00
36000	OTHER REVENUES	0.00	4,000.00	0.00
33490	TOURISM GRANT	0.00	100,000.00	0.00

	TOTAL REVENUES	**152,857.62**	**304,000.00**	**190,000.00**
	ESTIMATED/ACTUAL EXPENDITURES/ENCUMBRANCES			
		FY 2024	**FY 2025**	**FY 2026**
47210	**TOURISM**	**ACTUAL**	**ESTIMATED**	**BUDGET**
245	TELEPHONE AND TELEGRAPH	1,019.88	1,200.00	1,200.00
260	REPAIR AND MAINTENANCE SERVICES	3,492.80	10,000.00	20,000.00
320	OPERATING SUPPLIES	0.00	0.00	0.00
937	PARKS AND RECREATION FACILITIES	1,250.00	255,000.00	100,000.00
941	GENERAL PURPOSE MACHINERY AND EQUIPMENT	0.00	16,111.05	0.00
49000	**DEBT SERVICE**			
621	CAPITAL OUTLAY NOTE - PRINCIPAL	0.00	0.00	0.00
641	CAPITAL OUTLAY NOTE - INTEREST	0.00	0.00	0.00
	TOTAL TOURISM FUND	**5,762.68**	**282,311.05**	**121,200.00**