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|---|---|---|---|---|
| | **TOWN OF DANDRIDGE, TN** | | | |
| | **PROPOSED BUDGET** | | | |
| | **GENERAL FUND - FUND 110** | | | |
| | **FISCAL YEAR 2026-2027** | | | |
| | | | | |
| | Population = 3,344 | **FY 2025** | **FY 2026** | **FY 2027** |
| | | **ACTUAL** | **ESTIMATED** | **BUDGET** |
| | **ESTIMATED/ACTUAL REVENUES** | | | |
| 31110 | REAL & PERSONAL PROPERTY TAX | 1,129,394.66 | 1,144,683.00 | 1,163,185.00 |
| 31211 | PROPERTY TAX DELINQUENT-1ST PRIOR YEAR | 0.00 | 48,175.00 | 22,500.00 |
| 31219 | PROPERTY TAX DELINQUENT-OTHER YEARS | 0.00 | 10,000.00 | 10,000.00 |
| 31310 | INTEREST & PENALTIES-PROPERTY TAX | 5,989.60 | 9,000.00 | 3,500.00 |
| 31610 | LOCAL SALES TAX-CO.TRUSTEE | 2,126,867.11 | 2,139,392.00 | 2,169,888.00 |
| 31710 | WHOLESALE BEER TAX | 201,510.93 | 192,255.00 | 195,000.00 |
| 31720 | WHOLESALE LIQUOR TAX | 2,845.60 | 51,225.91 | 30,000.00 |
| 31730 | MIXED DRINK TAXES | 17,040.54 | 16,500.00 | 15,000.00 |
| 31740 | WHOLESALE WINE TAX | 34,650.89 | 36,000.00 | 37,401.00 |
| 31800 | BUSINESS TAXES | 151,614.74 | 145,000.00 | 140,000.00 |
| 31912 | CABLE TV FRANCHISE TAX | 44,769.47 | 40,500.00 | 40,500.00 |
| 32210 | BEER LICENSES | 2,000.00 | 2,200.00 | 2,200.00 |
| 32211 | BEER PERMIT APPLICATION FEE | 250.00 | 250.00 | 250.00 |
| 32212 | RETAIL PACKAGE STORE APPLICATION FEE | 750.00 | 0.00 | 250.00 |
| 32600 | BUILDING & RELATED PERMITS | 109,858.00 | 160,000.00 | 93,000.00 |
| 33190 | OTHER FEDERAL GRANTS | 79,181.12 | 20,000.00 | 0.00 |
| 33410 | STATE LAW ENFORCEMENT EDUC. GRANT | 17,600.00 | 9,600.00 | 9,600.00 |
| 33430 | STATE GRANTS | 0.00 | 524,617.00 | 0.00 |
| 33490 | STATE GRANTS | 1,500.00 | 1,500.00 | 0.00 |
| 33510 | STATE SALES TAX | 421,972.76 | 430,500.00 | 487,807.00 |
| 33511 | STATE TELECOMMUNICATIONS SALES TAX | 2,950.55 | 2,600.00 | 3,000.00 |
| 33530 | STATE BEER TAX | 1,407.34 | 1,400.00 | 1,575.00 |
| 33551 | STATE GASOLINE & MOTOR FUEL (STATE STREET AID) | 116,985.83 | 120,000.00 | 135,011.00 |
| 33552 | STATE CITY STREETS & TRANSPORTATION | 6,104.13 | 6,086.00 | 6,837.00 |
| 33558 | TRANSPORTATION MODERNIZATION | 1,468.16 | 1,572.05 | 1,651.00 |
| 33591 | GROSS RECEIPTS-TVA | 41,435.83 | 42,134.00 | 50,663.00 |
| 33593 | CORPORATE EXCISE TAX | 24,194.32 | 20,613.72 | 20,000.00 |
| 33594 | TELECOMUNICATION PRIVILEGE TAX | 4,511.18 | 0.00 | 3,000.00 |
| 33595 | SPORTS BETTING REVENUE | 2,996.08 | 5,792.00 | 8,604.00 |
| 34121 | CLERKS' FEES-BUSINESS TAX | 15,736.11 | 15,950.00 | 15,950.00 |
| 34131 | ADMINISTRATIVE SERVICES REIMBURSEMENT FEES | 0.00 | 0.00 | 36,500.00 |

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|---|---|---|---|---|
| 34190 | OTHER GENERAL GOV CHARGES (PLANNING COMMISSION FEES) | 310.00 | 100.00 | 800.00 |
| 34200 | PUBLIC SAFETY-CHARGES FOR SERVICES | 4,943.80 | 4,500.00 | 4,500.00 |
| 34210 | SPECIAL POLICE SERVICE | 3,780.00 | 3,540.00 | 0.00 |
| 34230 | FEES AND COMMISSIONS | 0.00 | 100.00 | 0.00 |
| 34240 | ACCIDENT REPORT CHARGES | 550.00 | 500.00 | 500.00 |
| 34290 | OTHER PUBLIC SAFETY CHARGES | 0.00 | 70,000.00 | 0.00 |
| 34311 | STREETS, SIDEWALK & CURB REPAIR | 45,320.59 | 40,000.00 | 50,000.00 |
| 34454 | SALE OF RECYCLABLE MATERIALS | 3,843.70 | 3,153.79 | 2,500.00 |
| 34721 | ACTIVITY CENTER ANNUAL MEMBERSHIPS | 43,265.00 | 45,000.00 | 42,500.00 |
| 34722 | ACTIVITY CENTER DAILY ADMITTANCE FEES | 24,190.00 | 23,705.00 | 25,000.00 |
| 34740 | PARKS AND RECREATION CHARGES | 11,817.62 | 8,912.00 | 8,000.00 |
| 34742 | ACTIVITY CENTER LEAGUES/CAMPS | 122,757.46 | 123,500.00 | 120,000.00 |
| 34745 | ACTIVITY CENTER CONCESSIONS | 59,949.39 | 52,640.00 | 51,500.00 |
| 34751 | ACTIVITY CENTER RENTAL FEES | 39,804.51 | 32,500.00 | 35,000.00 |
| 34759 | ACTIVITY CENTER OTHER REVENUES | 33,195.34 | 32,000.00 | 28,000.00 |
| 35000 | FINES, FORFEITS & PENALTIES | 3,544.00 | 3,222.00 | 3,000.00 |
| 35110 | CITY COURT FINES & COSTS | 27,672.88 | 29,000.00 | 36,000.00 |
| 35140 | DRUG RELATED FINES | 959.49 | 2,000.00 | 3,300.00 |
| 35300 | PENALTIES | 0.00 | 2,500.00 | 1,000.00 |
| 36000 | OTHER REVENUES | 7,000.00 | 9,472.00 | 7,500.00 |
| 36100 | INTEREST EARNINGS | 261,415.26 | 220,000.00 | 75,000.00 |
| 36190 | INTEREST EARNINGS - ARPA | 2,669.04 | 1,019.95 | 0.00 |
| 36210 | RENT (BOAT DOCK LEASE) | 56,673.81 | 51,489.00 | 38,000.00 |
| 36310 | SALE OF LAND | 0.00 | 0.00 | 0.00 |
| 36330 | SALE OF EQUIPMENT | 56,983.20 | 25,287.00 | 17,500.00 |
| 36350 | INSURANCE RECOVERIES | 0.00 | 0.00 | 0.00 |
| 36543 | SALE OF CULTURAL SUPPLIES AND MATERIALS | 368.00 | 793.00 | 500.00 |
| 36700 | CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES | 22,600.00 | 26,000.00 | 0.00 |
| 36710 | CONTRIBUTIONS AND DONATIONS-BUSINESSES | 9,000.00 | 3,750.00 | 0.00 |
| 36720 | CONTRIBUTIONS AND DONATIONS-ORGANIZATIONS | 0.00 | 17,079.00 | 0.00 |
| 36721 | CONTRIBUTIONS AND DONATIONS | 1,500.00 | 0.00 | 0.00 |
| 36730 | CONTRIBUTIONS-INDIVIDUAL | 3,228.00 | 4,359.00 | 0.00 |
| 36733 | CONTRIBUTIONS AND DONATIONS - KEVIN GLENN | 3,130.00 | 200.00 | 0.00 |
| 36900 | OTHER FINANCING SOURCES | 0.00 | 0.00 | 0.00 |
| 36990 | MISCELLANEOUS REFUNDS | 29,635.51 | 7,500.00 | 10,000.00 |
| | | | | |
| | **TOTAL REVENUES** | **5,445,691.55** | **6,041,367.42** | **5,262,972.00** |
| Beginning Fund | NONSPENDABLE FUND BALANCE | | | |

| | | | | |
|---|---|---|---|---|
| Beginning Fund | RESTRICTED FUND BALANCE | 20,174.00 | 29,314.00 | 54,406.00 |
| Beginning Fund | COMMITTED FUND BALANCE | 32,150.00 | 1,264,738.00 | 1,374,261.00 |
| Beginning Fund | ASSIGNED FUND BALANCE | 1,290,427.00 | 1,215,752.00 | 1,075,897.00 |
| Beginning Fund | UNASSIGNED FUND BALANCE | 6,412,721.00 | 5,921,785.00 | 5,119,360.00 |
| | **TOTAL AVAILABLE** | **11,858,412.55** | **11,963,152.42** | **10,382,332.00** |
| | | | | |
| | **SUMMARY EXPENDITURES BY DEPARTMENT** | | | |
| 41100 | TOTAL LEGISLATIVE | 68,153.10 | 72,843.00 | 77,355.00 |
| 41200 | TOTAL JUDICIAL | 4,200.00 | 4,200.00 | 4,200.00 |
| 41600 | CENTRAL STAFF AGENCIES | 553,703.32 | 592,114.31 | 648,121.00 |
| 41700 | BUILDING INSPECTOR/CODES ENFORCEMENT | 100,663.13 | 139,717.36 | 115,823.00 |
| 41800 | TOTAL GENERAL GOVERNMENT BUILDINGS | 198,629.80 | 249,725.57 | 333,452.00 |
| 41990 | TOTAL OTHER GENERAL GOV'T EXPENSE | 179,590.84 | 185,362.99 | 172,219.00 |
| 42100 | TOTAL POLICE | 1,278,081.41 | 1,871,071.84 | 1,512,495.00 |
| 42200 | FIRE PROTECTION AND CONTROL (Fund 133) TRANSFER | 311,624.93 | 358,342.64 | 341,174.00 |
| 42250 | GENERAL FUND SUPPORT SERVICES | 0.00 | 0.00 | 0.00 |
| 43100 | TOTAL HIGHWAYS & STREETS | 454,755.43 | 489,782.39 | 533,095.00 |
| 43170 | TOTAL CITY GARAGE | 78,605.54 | 105,516.69 | 105,390.00 |
| 43190 | TOTAL STATE STREET AID | 308,291.61 | 260,600.00 | 265,000.00 |
| 43200 | TOTAL SANITATION (Fund 132) TRANSFER | 83,152.57 | 74,357.64 | 94,825.00 |
| 44400 | TOTAL RECREATION | 310,832.47 | 1,622,090.40 | 294,696.00 |
| 44420 | TOTAL FOD ACTIVITY CENTER | 547,211.61 | 616,743.34 | 565,223.00 |
| 44800 | TOTAL LIBRARIES | 57,309.46 | 58,047.00 | 58,752.00 |
| 46500 | TOTAL COMMUNITY DEVELOPMENT PROGRAM ACTIVITIES | 0.00 | 2,000.00 | 0.00 |
| 49000 | TOTAL DEBT SERVICE | 141,368.00 | 141,277.00 | 141,152.00 |
| | | | | |
| | **TOTAL GENERAL FUND EXPENDITURES** | **4,676,173.22** | **6,843,792.17** | **5,262,972.00** |
| | | | | |
| | **ENDING FUND BALANCE** | **7,182,239.33** | **5,119,360.25** | **5,119,360.00** |
| | | | | |
| | **ESTIMATED/ACTUAL EXPENDITURES/ENCUMBRANCES** | | | |
| | | **FY 2025** | **FY 2026** | **FY 2027** |
| | | **ACTUAL** | **ESTIMATED** | **BUDGET** |
| **41100** | **LEGISLATIVE** | | | |
| 110 | SALARIES | 54,350.00 | 54,600.00 | 54,600.00 |
| 141 | OASI (EMPLOYERS SHARE) | 4,157.79 | 4,223.00 | 4,269.00 |
| 142 | HOSPITAL AND HEALTH INSURANCE | 1,059.92 | 1,728.00 | 2,400.00 |
| 143 | RETIREMENT-CURRENT | 4,455.00 | 4,770.00 | 5,310.00 |

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| 146 | WORKERS COMPENSATION | 108.09 | 115.00 | 228.00 |
| 147 | UNEMPLOYMENT INSURANCE | 23.25 | 48.00 | 48.00 |
| 148 | EMPLOYEE EDUCATION AND TRAINING | 0.00 | 400.00 | 400.00 |
| 230 | PUBLICITY, SUBS & DUES | 1,381.00 | 1,609.00 | 2,000.00 |
| 245 | TELEPHONE AND TELEGRAPH | 2,100.00 | 2,100.00 | 2,100.00 |
| 252 | LEGAL SERVICES | 0.00 | 3,000.00 | 5,000.00 |
| 287 | MEALS AND ENTERTAINMENT | 80.80 | 250.00 | 500.00 |
| 290 | ELECTION FEES | 437.25 | 0.00 | 500.00 |
| | **TOTAL LEGISLATIVE** | **68,153.10** | **72,843.00** | **77,355.00** |

| | | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| | | **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 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| | | **ACTUAL** | **ESTIMATED** | **BUDGET** |
| **41600** | **CENTRAL STAFF AGENCIES** | | | |
| 110 | SALARIES | 287,038.62 | 326,566.00 | 367,901.00 |
| 111 | PART-TIME WAGES | 23,186.35 | 29,419.00 | 30,077.00 |
| 134 | SICK LEAVE INCENTIVE | 1,275.00 | 1,225.00 | 1,800.00 |
| 139 | EMPLOYEE INS/457 SALARY SUPPLEMENT | 6,386.81 | 7,000.00 | 9,850.00 |
| 141 | OASI | 23,592.38 | 26,911.00 | 30,583.00 |
| 142 | HOSPITAL AND HEALTH INSURANCE | 42,806.42 | 45,889.00 | 48,688.00 |
| 143 | RETIREMENT-CURRENT | 43,637.84 | 49,835.00 | 55,455.00 |
| 146 | WORKERS COMPENSATION | 433.22 | 401.31 | 279.00 |
| 147 | UNEMPLOYMENT INSURANCE | 232.46 | 120.00 | 288.00 |
| 148 | EMPLOYEE EDUCATION AND TRAINING | 629.00 | 1,000.00 | 1,500.00 |
| 230 | PUBLICITY, SUBS AND DUES | 1,936.19 | 1,800.00 | 1,800.00 |
| 235 | MEMBERSHIPS, REGISTRATION FEES | 219.00 | 1,000.00 | 1,000.00 |
| 245 | TELEPHONE AND TELEGRAPH | 9,112.61 | 9,200.00 | 9,200.00 |
| 253 | ACCOUNTING AND AUDITING SERVICES | 21,330.75 | 23,500.00 | 25,000.00 |
| 255 | DATA PROCESSING SERVICES | 15,421.83 | 16,748.00 | 17,250.00 |
| 259 | OTHER PROFESSIONAL SERVICES | 44,465.38 | 5,000.00 | 5,000.00 |

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| 267 | REPAIR AND MAINTENANCE SERVICES | 2,228.80 | 2,000.00 | 2,150.00 |
| 280 | TRAVEL AND LODGING | 1,278.60 | 2,500.00 | 3,750.00 |
| 287 | MEALS AND ENTERTAINMENT | 741.49 | 500.00 | 800.00 |
| 298 | COLLECTION FEES | 22,333.74 | 26,500.00 | 25,000.00 |
| 310 | OFFICE SUPPLIES AND MATERIALS | 4,438.69 | 13,000.00 | 8,000.00 |
| 350 | SUPPLIES FOR RESALE | 272.56 | 1,500.00 | 2,000.00 |
| 691 | BANK SERVICE CHARGES | 705.58 | 500.00 | 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** | **553,703.32** | **592,114.31** | **648,121.00** |
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| | | **FY 2025** | **FY 2026** | **FY 2027** |
| | | **ACTUAL** | **ESTIMATED** | **BUDGET** |
| **41700** | **BUILDING INSPECTOR/CODES ENFORCEMENT** | | | |
| 110 | SALARIES | 66,804.77 | 69,905.00 | 74,793.00 |
| 134 | SICK LEAVE INCENTIVE | 450.00 | 450.00 | 450.00 |
| 139 | EMPLOYEE INS/457 SALARY SUPPLEMENT | 0.00 | 0.00 | 1,454.00 |
| 141 | OASI | 5,023.70 | 5,292.00 | 5,756.00 |
| 142 | HOSPITAL AND HEALTH INSURANCE | 10,660.37 | 11,364.00 | 12,093.00 |
| 143 | RETIREMENT-CURRENT | 9,975.85 | 10,503.00 | 11,286.00 |
| 146 | WORKERS COMPENSATION | 1,481.49 | 1,302.36 | 883.00 |
| 147 | UNEMPLOYMENT INSURANCE | 21.00 | 21.00 | 48.00 |
| 148 | EMPLOYEE EDUCATION AND TRAINING | 161.00 | 300.00 | 300.00 |
| 235 | MEMBERSHIP AND REGISTRATION FEES | 645.00 | 880.00 | 1,200.00 |
| 245 | TELEPHONE AND TELEGRAPH | 900.00 | 900.00 | 900.00 |
| 259 | OTHER PROFESSIONAL SERVICES | 4,044.94 | 1,200.00 | 360.00 |
| 310 | OFFICE SUPPLIES AND MATERIALS | 430.50 | 6,000.00 | 4,500.00 |
| 326 | CLOTHING AND UNIFORMS | 0.00 | 200.00 | 1,000.00 |
| 331 | GAS, OIL, ETC. | 64.51 | 200.00 | 400.00 |
| 332 | MOTOR VEHICLE PARTS | 0.00 | 200.00 | 400.00 |
| 941 | GENERAL PURPOSE MACHINERY AND EQUIPMENT | 0.00 | 31,000.00 | 0.00 |
| 947 | OFFICE MACHINERY AND EQUIPMENT | 0.00 | 0.00 | 0.00 |
| | **TOTAL BUILDING INSPECTOR/CODES ENFORCEMENT** | **100,663.13** | **139,717.36** | **115,823.00** |
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| | | **FY 2025** | **FY 2026** | **FY 2027** |

| | | ACTUAL | ESTIMATED | BUDGET |
|---|---|---|---|---|
| **41800** | **GENERAL GOVERNMENT BUILDINGS** | | | |
| 110 | SALARIES | 77,382.20 | 84,213.00 | 93,802.00 |
| 112 | SALARIES - PERMANENT EMPLOYEES - OVERTIME | 2,646.05 | 2,415.00 | 6,433.00 |
| 134 | SICK LEAVE INCENTIVE | 900.00 | 900.00 | 900.00 |
| 139 | EMPLOYEE INS/457 SALARY SUPPLEMENT | 3,347.48 | 3,911.00 | 4,417.00 |
| 141 | OASI | 5,913.40 | 6,417.00 | 7,737.00 |
| 142 | HOSPITAL AND HEALTH INSURANCE | 21,129.87 | 22,520.00 | 24,004.00 |
| 143 | RETIREMENT-CURRENT | 12,494.57 | 13,521.00 | 15,170.00 |
| 146 | WORKERS COMPENSATION | 2,330.60 | 2,226.56 | 1,588.00 |
| 147 | UNEMPLOYMENT INSURANCE | 41.99 | 42.01 | 96.00 |
| 241 | ELECTRIC | 10,580.69 | 10,750.00 | 11,300.00 |
| 242 | WATER AND SEWER | 3,115.48 | 3,500.00 | 3,710.00 |
| 244 | GAS | 1,368.01 | 1,500.00 | 1,575.00 |
| 245 | TELEPHONE AND TELEGRAPH | 960.00 | 960.00 | 960.00 |
| 251 | MEDICAL | 0.00 | 350.00 | 200.00 |
| 259 | OTHER PROFESSIONAL SERVICES | 2,141.05 | 4,000.00 | 2,560.00 |
| 266 | REPAIR AND MAINTENANCE BUILDINGS | 5,765.74 | 45,000.00 | 104,000.00 |
| 267 | REPAIR AND MAINTENANCE SERVICES | 14,666.76 | 8,000.00 | 12,000.00 |
| 324 | HOUSEHOLD AND JANITORIAL SUPPLIES | 11,057.09 | 12,500.00 | 15,000.00 |
| 326 | CLOTHING AND UNIFORMS | 189.99 | 2,000.00 | 2,000.00 |
| 330 | REPAIR AND MAINTENANCE SUPPLIES | 9,098.90 | 10,000.00 | 11,000.00 |
| 339 | CITY PROPERTY BEAUTIFICATION | 11,031.05 | 13,000.00 | 13,000.00 |
| 400 | BUILDING MATERIALS | 0.00 | 0.00 | 0.00 |
| 533 | MACHINERY AND EQUIPMENT RENTAL | 1,987.88 | 2,000.00 | 2,000.00 |
| 910 | LAND | 481.00 | 0.00 | 0.00 |
| 929 | OTHER BUILDINGS | 0.00 | 0.00 | 0.00 |
| 940 | MACHINERY AND EQUIPMENT | 0.00 | 0.00 | 0.00 |
| 941 | GENERAL PURPOSE MACHINERY AND EQUIPMENT | 0.00 | 0.00 | 0.00 |
| | **TOTAL GENERAL GOVERNMENT BUILDINGS** | **198,629.80** | **249,725.57** | **333,452.00** |

| | | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|---|
| | | ACTUAL | ESTIMATED | BUDGET |
| **41990** | **OTHER GENERAL GOVERNMENT EXPENSE** | | | |
| 148 | PLANNING COMMISSION EDUCATION & TRAINING | 0.00 | 250.00 | 250.00 |
| 236 | PUBLIC RELATIONS | 10,721.13 | 6,000.00 | 8,000.00 |
| 237 | ADVERTISING | 5,403.94 | 7,000.00 | 7,000.00 |

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| 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 | 10,200.00 |
| 259 | OTHER PROFESSIONAL SERVICES | 6,385.30 | 6,772.11 | 7,000.00 |
| 490 | CHRISTMAS IN DANDRIDGE | 2,955.16 | 3,487.96 | 5,000.00 |
| 510 | INSURANCE | 79,654.94 | 83,980.42 | 88,119.00 |
| 691 | BANK SERVICE CHARGES | 1,500.00 | 1,500.00 | 1,800.00 |
| 722 | CHAMBER OF COMMERCE | 27,500.00 | 27,500.00 | 2,500.00 |
| 723 | GRANTS & DONATIONS | 13,700.00 | 14,000.00 | 17,000.00 |
| 724 | HISTORIC PLANNING | 660.37 | 250.00 | 250.00 |
| 725 | SENIOR CITIZENS | 900.00 | 1,300.00 | 1,300.00 |
| 726 | ANIMAL CONTROL | 4,600.00 | 0.00 | 0.00 |
| 766 | APPROPRIATION TO CONTINGENCY FUND | 2,287.50 | 10,000.00 | 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** | **179,590.84** | **185,362.99** | **172,219.00** |

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| | | **FY 2025** | **FY 2026** | **FY 2027** |
| | | **ACTUAL** | **ESTIMATED** | **BUDGET** |
| **42100** | **POLICE** | | | |
| 110 | SALARIES | 729,613.05 | 788,926.00 | 859,935.00 |
| 111 | PART-TIME WAGES | 1,986.60 | 0.00 | 0.00 |
| 112 | OVERTIME | 33,524.85 | 42,565.00 | 47,259.00 |
| 119 | OTHER SALARIES | 0.00 | 70,000.00 | 0.00 |
| 134 | SICK LEAVE INCENTIVE | 4,275.00 | 4,150.00 | 5,400.00 |
| 139 | EMPLOYEE INS/457 SALARY SUPPLEMENT | 19,360.03 | 23,712.00 | 32,232.00 |
| 141 | OASI | 57,651.52 | 64,566.00 | 70,770.00 |
| 142 | HOSPITAL AND HEALTH INSURANCE | 130,883.95 | 131,000.00 | 145,700.00 |
| 143 | RETIREMENT-CURRENT | 114,192.61 | 130,000.00 | 138,127.00 |
| 146 | WORKERS COMPENSATION | 23,426.39 | 26,308.81 | 19,269.00 |
| 147 | UNEMPLOYMENT INSURANCE | 300.89 | 300.00 | 624.00 |
| 148 | EMPLOYEE EDUCATION & TRAINING | 2,477.72 | 5,200.00 | 5,200.00 |
| 213 | AUTOMOBILE LICENSES & TITLES | 27.60 | 100.00 | 100.00 |
| 230 | PUBLICITY, SUBS AND DUES | 4,406.50 | 5,080.00 | 5,500.00 |
| 235 | MEMBERSHIP AND REGISTRATION FEES | 0.00 | 800.00 | 500.00 |
| 236 | PUBLIC RELATIONS | 2,148.74 | 1,000.00 | 2,000.00 |
| 241 | ELECTRIC | 2,120.93 | 2,500.00 | 2,625.00 |
| 242 | WATER & SEWER | 288.24 | 400.00 | 425.00 |

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| 244 | GAS | 371.47 | 400.00 | 420.00 |
| 245 | TELEPHONE AND TELEGRAPH | 15,728.13 | 16,000.00 | 14,300.00 |
| 251 | MEDICAL | 795.00 | 250.00 | 1,500.00 |
| 255 | DATA PROCESSING SERVICES | 13,346.79 | 13,600.00 | 11,500.00 |
| 259 | OTHER PROFESSIONAL SERVICES | 18,544.84 | 18,050.00 | 22,900.00 |
| 260 | REPAIR AND MAINTENANCE SERVICES | 2,897.75 | 3,100.00 | 2,600.00 |
| 280 | TRAVEL | 3,995.98 | 3,500.00 | 3,500.00 |
| 310 | OFFICE SUPPLIES AND MATERIALS | 3,245.94 | 3,000.00 | 4,000.00 |
| 326 | CLOTHING AND UNIFORMS | 8,954.82 | 17,300.00 | 12,800.00 |
| 327 | FIRE ARM SUPPLIES | 2,143.34 | 15,470.86 | 2,500.00 |
| 329 | OTHER OPERATING SUPPLIES | 2,519.16 | 9,850.00 | 3,000.00 |
| 331 | GAS, OIL, ETC. | 33,645.84 | 40,000.00 | 46,500.00 |
| 332 | MOTOR VEHICLE PARTS | 8,320.99 | 14,000.00 | 11,000.00 |
| 691 | BANK SERVICE CHARGES | 29.00 | 14.96 | 0.00 |
| 940 | MACHINERY AND EQUIPMENT | 0.00 | 16,779.00 | 0.00 |
| 941 | GENERAL PURPOSE MACHINERY AND EQUIPMENT | 25,321.40 | 22,309.00 | 22,309.00 |
| 942 | CONSTRUCTION AND MAINTENANCE MACHINERY AND EQUIPMENT | 11,536.34 | 8,500.00 | 0.00 |
| 944 | TRANSPORTATION EQUIPMENT | 0.00 | 333,997.92 | 0.00 |
| 947 | OFFICE MACHINERY AND EQUIPMENT | 0.00 | 0.00 | 0.00 |
| 948 | COMPUTER EQUIPMENT | 0.00 | 0.00 | 0.00 |
| 949 | OTHER MACHINERY & EQUIPMENT | 0.00 | 38,342.29 | 18,000.00 |
| | **TOTAL POLICE** | **1,278,081.41** | **1,871,071.84** | **1,512,495.00** |
| | | | | |
| **42200** | **FIRE PROTECTION AND CONTROL** | | | |
| 760 | TRANSFER TO OTHER FUNDS-NO.2 | 311,624.93 | 358,342.64 | 341,174.00 |
| | **TOTAL FIRE TRANSFER** | **311,624.93** | **358,342.64** | **341,174.00** |
| | | | | |
| **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 2025** | **FY 2026** | **FY 2027** |
| | | **ACTUAL** | **ESTIMATED** | **BUDGET** |
| **43100** | **HIGHWAYS AND STREETS** | | | |
| 110 | SALARIES | 187,061.15 | 215,921.00 | 239,534.00 |
| 112 | SALARIES-PERM.EMPLOYEES-OVERTIME | 4,759.03 | 6,000.00 | 19,676.00 |
| 134 | SICK LEAVE INCENTIVE | 1,200.00 | 1,625.00 | 1,800.00 |

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|---|---|---|---|---|
| 139 | EMPLOYEE INS/457 SALARY SUPPLEMENT | 5,622.02 | 6,856.00 | 9,871.00 |
| 141 | OASI | 14,581.69 | 17,500.00 | 19,967.00 |
| 142 | HOSPITAL AND HEALTH INSURANCE | 39,752.99 | 44,966.50 | 48,468.00 |
| 143 | RETIREMENT-CURRENT | 29,432.13 | 35,000.00 | 39,151.00 |
| 146 | WORKERS COMPENSATION | 3,599.63 | 4,010.91 | 2,721.00 |
| 147 | UNEMPLOYMENT INSURANCE | 106.44 | 84.00 | 192.00 |
| 148 | EMPLOYEE EDUCATION AND TRAINING | 88.00 | 500.00 | 500.00 |
| 213 | AUTOMOBILE LICENSES AND TITLES | 0.00 | 0.00 | 0.00 |
| 230 | PUBLICITY, SUBS & DUES | 0.00 | 300.00 | 300.00 |
| 235 | MEMBERSHIPS, REGISTRATION FEES, AND TU | 50.00 | 300.00 | 300.00 |
| 241 | ELECTRIC | 3,181.39 | 3,200.00 | 3,360.00 |
| 242 | WATER AND SEWER | 432.32 | 540.00 | 575.00 |
| 244 | NATURAL GAS | 557.19 | 750.00 | 790.00 |
| 245 | TELEPHONE AND TELEGRAPH | 2,220.00 | 2,340.00 | 2,340.00 |
| 251 | MEDICAL | 344.00 | 500.00 | 1,150.00 |
| 259 | OTHER PROFESSIONAL SERVICES | 75,765.41 | 35,500.00 | 20,000.00 |
| 260 | REPAIR AND MAINTENANCE SERVICES | 5,204.17 | 3,000.00 | 3,000.00 |
| 268 | CONT.REPAIR OF STREETS | 11,716.28 | 20,000.00 | 20,000.00 |
| 287 | MEALS | 267.11 | 1,200.00 | 1,200.00 |
| 290 | OTHER CONTRACTUAL SERVICES | 0.00 | 0.00 | 10,000.00 |
| 310 | OFFICE SUPPLIES AND MATERIALS | 9.68 | 200.00 | 200.00 |
| 320 | OPERATING SUPPLIES | 18,276.50 | 24,000.00 | 24,000.00 |
| 326 | CLOTHING AND UNIFORMS | 3,276.82 | 4,000.00 | 4,000.00 |
| 331 | GAS, OIL, ETC. | 21,482.27 | 23,000.00 | 25,000.00 |
| 332 | MOTOR VEHICLE PARTS | 16,529.30 | 32,000.00 | 20,000.00 |
| 400 | BUILDING MATERIALS | 9,239.91 | 6,488.98 | 14,000.00 |
| 533 | MACHINERY AND EQUIPMENT RENTAL | 0.00 | 0.00 | 1,000.00 |
| 941 | GENERAL PURPOSE MACHINERY AND EQUIPMENT | 0.00 | 0.00 | 0.00 |
| 942 | GENERAL PURPOSE MACHINERY AND EQUIPMENT | 0.00 | 0.00 | 0.00 |
| 949 | OTHER MACHINERY AND EQUIPMENT | 0.00 | 0.00 | 0.00 |
| | **TOTAL HIGHWAYS & STREETS** | **454,755.43** | **489,782.39** | **533,095.00** |
| | | | | |
| | | | | |
| | | | | |
| | | **FY 2025** | **FY 2026** | **FY 2027** |
| | | **ACTUAL** | **ESTIMATED** | **BUDGET** |
| **43170** | **CITY GARAGE** | | | |
| 110 | SALARIES | 50,370.80 | 57,759.00 | 65,185.00 |
| 112 | OVERTIME | 358.65 | 1,975.00 | 2,752.00 |

| | | | | |
|---|---|---|---|---|
| 134 | SICK LEAVE INCENTIVE | 450.00 | 450.00 | 450.00 |
| 139 | EMPLOYEE INS/457 SALARY SUPPLEMENT | 0.00 | 0.00 | 1,292.00 |
| 141 | OASI | 3,673.87 | 4,500.00 | 5,232.00 |
| 142 | HOSPITAL AND HEALTH INSURANCE | 10,910.93 | 11,262.00 | 12,110.00 |
| 143 | RETIREMENT-CURRENT | 7,645.90 | 9,000.00 | 10,258.00 |
| 146 | WORKERS COMPENSATION | 1,351.78 | 1,179.69 | 808.00 |
| 147 | UNEMPLOYMENT INSURANCE | 21.00 | 21.00 | 48.00 |
| 245 | TELEPHONE AND TELEGRAPH | 480.00 | 480.00 | 480.00 |
| 251 | MEDICAL | 0.00 | 250.00 | 175.00 |
| 259 | OTHER PROFESSIONAL SERVICES | 2,199.00 | 3,000.00 | 2,500.00 |
| 310 | OFFICE SUPPLIES | 0.00 | 100.00 | 100.00 |
| 320 | OPERATING SUPPLIES | 1,077.81 | 3,000.00 | 3,000.00 |
| 326 | CLOTHING AND UNIFORMS | 65.80 | 1,000.00 | 1,000.00 |
| 941 | GENERAL PURPOSE MACHINERY AND EQUIPMENT | 0.00 | 11,540.00 | 0.00 |
| | **TOTAL CITY GARAGE** | **78,605.54** | **105,516.69** | **105,390.00** |

| | | **FY 2025** | **FY 2026** | **FY 2027** |
|---|---|---|---|---|
| | | **ACTUAL** | **ESTIMATED** | **BUDGET** |
| **43190** | **STATE STREET AID** | | | |
| 247 | STREET LIGHTING (ELECTRIC & MAINTENANCE) | 143,528.61 | 140,600.00 | 145,000.00 |
| 268 | CONTINUOUS REPAIR OF STREETS | 164,763.00 | 120,000.00 | 120,000.00 |
| | **TOTAL STATE STREET AID** | **308,291.61** | **260,600.00** | **265,000.00** |

| | | **FY 2025** | **FY 2026** | **FY 2027** |
|---|---|---|---|---|
| | | **ACTUAL** | **ESTIMATED** | **BUDGET** |
| **43200** | **SANITATION** | | | |
| 761 | TRANSFERS TO OTHER FUNDS NO. 1 | 83,152.57 | 74,357.64 | 94,825.00 |
| | **TOTAL SANITATION** | **83,152.57** | **74,357.64** | **94,825.00** |

| | | **FY 2025** | **FY 2026** | **FY 2027** |
|---|---|---|---|---|
| | | **ACTUAL** | **ESTIMATED** | **BUDGET** |
| **44400** | **RECREATION** | | | |
| 110 | SALARIES | 84,697.62 | 97,805.00 | 153,050.00 |

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|---|---|---|---|---|
| 112 | SALARIES-PERM.EMPLOYEES-OVERTIME | 2,026.27 | 3,745.00 | 10,728.00 |
| 134 | SICK LEAVE INCENTIVE | 900.00 | 900.00 | 1,350.00 |
| 139 | EMPLOYEE INS/457 SALARY SUPPLEMENT | 1,672.15 | 1,915.00 | 3,021.00 |
| 141 | OASI | 6,746.39 | 8,245.00 | 12,632.00 |
| 142 | HOSPITAL AND HEALTH INSURANCE | 21,194.02 | 22,289.00 | 24,195.00 |
| 143 | RETIREMENT-CURRENT | 13,228.16 | 15,745.00 | 24,769.00 |
| 146 | WORKERS COMPENSATION | 1,302.58 | 1,308.03 | 895.00 |
| 147 | UNEMPLOYMENT INSURANCE | 42.02 | 42.02 | 144.00 |
| 148 | EMPLOYEE EDUCATION & TRAINING | 22.00 | 300.00 | 450.00 |
| 230 | PUBLICITY, SUBS & DUES | 0.00 | 100.00 | 100.00 |
| 235 | MEMBERSHIPS, REGISTRATION FEES | 0.00 | 200.00 | 200.00 |
| 241 | ELECTRIC | 16,801.00 | 17,900.00 | 18,797.00 |
| 242 | WATER AND SEWER | 3,457.20 | 4,500.00 | 4,770.00 |
| 244 | NATURAL GAS | 1,856.82 | 2,100.00 | 2,205.00 |
| 245 | TELEPHONE AND TELEGRAPH | 960.00 | 960.00 | 1,440.00 |
| 251 | MEDICAL | 0.00 | 200.00 | 200.00 |
| 259 | OTHER PROFESSIONAL SERVICES | 4,020.91 | 1,500.00 | 1,500.00 |
| 260 | REPAIR AND MAINTENANCE SERVICES | 9,085.45 | 32,000.00 | 11,000.00 |
| 280 | TRAVEL | 0.00 | 0.00 | 650.00 |
| 287 | MEALS | 0.00 | 100.00 | 100.00 |
| 320 | OPERATING SUPPLIES | 13,718.63 | 13,000.00 | 11,000.00 |
| 326 | CLOTHING AND UNIFORMS | 449.90 | 2,000.00 | 3,000.00 |
| 331 | GAS,OIL, ETC. | 5,104.06 | 5,200.00 | 6,500.00 |
| 332 | MOTOR VEHICLE PARTS | 201.63 | 1,500.00 | 1,500.00 |
| 533 | MACHINERY AND EQUIPMENT RENTAL | 150.00 | 500.00 | 500.00 |
| 937 | PARKS AND RECREATION FACILITIES | 95,352.00 | 1,388,036.35 | 0.00 |
| 941 | GENERAL PURPOSE MACHINERY AND EQUIPMENT | 0.00 | 0.00 | 0.00 |
| 942 | GENERAL PURPOSE MACHINERY AND EQUIPMENT | 27,843.66 | 0.00 | 0.00 |
| 949 | OTHER MACHINERY AND EQUIPMENT | 0.00 | 0.00 | 0.00 |
| | **TOTAL RECREATION** | **310,832.47** | **1,622,090.40** | **294,696.00** |
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| | | **FY 2025** | **FY 2026** | **FY 2027** |
| | | **ACTUAL** | **ESTIMATED** | **BUDGET** |
| **44420** | **FOD ACTIVITY CENTER** | | | |
| 110 | SALARIES | 111,236.70 | 122,470.00 | 133,753.00 |
| 111 | PART TIME WAGES | 122,723.28 | 128,379.00 | 124,870.00 |
| 112 | SALARIES-PERM.EMPLOYEES-OVERTIME | 328.31 | 313.50 | 500.00 |

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| 119 | OTHER SALARIES - INSTRUCTORS | 14,271.94 | 16,500.00 | 16,500.00 |
| 134 | SICK LEAVE INCENTIVE | 900.00 | 600.00 | 900.00 |
| 139 | EMPLOYEE INS/457 SALARY SUPPLEMENT | 3,126.02 | 4,198.00 | 5,233.00 |
| 141 | OASI | 18,979.69 | 20,705.00 | 21,345.00 |
| 142 | HOSPITAL AND HEALTH INSURANCE | 19,747.61 | 23,035.00 | 24,306.00 |
| 143 | RETIREMENT-CURRENT | 17,252.12 | 19,665.00 | 20,198.00 |
| 146 | WORKERS COMPENSATION | 3,532.76 | 7,706.92 | 6,014.00 |
| 147 | UNEMPLOYMENT INSURANCE | 280.57 | 400.00 | 720.00 |
| 148 | EMPLOYEE EDUCATION & TRAINING | 77.00 | 300.00 | 600.00 |
| 235 | MEMBERSHIPS, REGISTRATION FEES | 60.00 | 250.00 | 250.00 |
| 237 | ADVERTISING | 420.92 | 0.00 | 6,000.00 |
| 241 | ELECTRIC | 34,507.92 | 42,125.00 | 44,231.00 |
| 242 | WATER & SEWER | 2,653.82 | 2,550.00 | 2,703.00 |
| 244 | GAS | 9,960.25 | 4,500.00 | 10,500.00 |
| 245 | TELEPHONE | 3,771.52 | 3,900.00 | 4,400.00 |
| 251 | MEDICAL | 0.00 | 200.00 | 200.00 |
| 259 | OTHER PROFESSIONAL SERVICES | 69,942.29 | 70,000.00 | 72,000.00 |
| 260 | REPAIR & MAINTENANCE SERVICES | 2,262.70 | 35,133.88 | 10,600.00 |
| 280 | TRAVEL | 0.00 | 400.00 | 600.00 |
| 287 | MEALS AND ENTERTAINMENT | 53.77 | 462.04 | 200.00 |
| 290 | OTHER CONTRACTURAL SERVICES | 67,362.78 | 67,000.00 | 6,000.00 |
| 310 | OFFICE SUPPLIES & MATERIALS | 326.88 | 3,000.00 | 1,700.00 |
| 320 | OPERATING SUPPLIES | 150.00 | 400.00 | 400.00 |
| 323 | MEALS (Concession Stand) | 38,374.31 | 35,000.00 | 39,500.00 |
| 325 | RECREATION SUPPLIES | 3,134.96 | 5,000.00 | 8,000.00 |
| 326 | CLOTHING & UNIFORMS | 738.00 | 1,800.00 | 1,800.00 |
| 331 | GAS, OIL, ETC | 1,035.49 | 750.00 | 1,200.00 |
| 941 | GENERAL PURPOSE MACHINERY AND EQUIPMENT | 0.00 | 0.00 | 0.00 |
| 947 | OFFICE MACHINERY & EQUIPMENT | 0.00 | 0.00 | 0.00 |
| 949 | OTHER MACHINERY & EQUIPMENT | 0.00 | 0.00 | 0.00 |
| | **TOTAL FOD ACTIVITY CENTER** | **547,211.61** | **616,743.34** | **565,223.00** |
| | | | | |
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| | | **FY 2025** | **FY 2026** | **FY 2027** |
| | | **ACTUAL** | **ESTIMATED** | **BUDGET** |
| **44800** | **LIBRARIES** | | | |
| 241 | ELECTRIC | 4,682.31 | 4,750.00 | 5,250.00 |
| 242 | WATER AND SEWER | 821.52 | 875.00 | 930.00 |

| | | | | |
|---|---|---|---|---|
| 244 | GAS | 1,156.13 | 1,250.00 | 1,400.00 |
| 245 | TELEPHONE AND TELEGRAPH | 0.00 | 0.00 | 0.00 |
| 259 | OTHER PROFESSIONAL SERVICES | 183.50 | 500.00 | 500.00 |
| 510 | INSURANCE | 2,794.00 | 3,000.00 | 3,000.00 |
| 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** | **57,309.46** | **58,047.00** | **58,752.00** |
| | | | | |
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| | | **FY 2025** | **FY 2026** | **FY 2027** |
| | | **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** |
| | | | | |
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| | | **FY 2025** | **FY 2026** | **FY 2027** |
| | | **ACTUAL** | **ESTIMATED** | **BUDGET** |
| **49000** | **DEBT SERVICE** | | | |
| 610 | BOND PRINCIPAL (TN State Bank/Activity Center $1,374,000) | 123,000.00 | 125,000.00 | 127,000.00 |
| 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) | 15,368.00 | 13,277.00 | 11,152.00 |
| 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** | **141,368.00** | **141,277.00** | **141,152.00** |
| | | | | |
| | | | | |
| | **SANITATION-FUND 132** | | | |
| | | **FY 2025** | **FY 2026** | **FY 2027** |
| | | **ACTUAL** | **ESTIMATED** | **BUDGET** |
| | **REVENUE** | | | |
| 34400 | SANITATION CHARGES FOR SERVICE | 139,219.52 | 145,855.00 | 173,464.00 |
| 36533 | SALE OF SANITATION SUPPLIES (GARBAGE CANS) | 1,885.00 | 2,535.00 | 0.00 |
| 36961 | OPERATING TRANSFER IN FROM GEN.FUND | 83,152.57 | 74,357.64 | 94,825.00 |
| | **TOTAL REVENUES AND TRANSFERS** | **224,257.09** | **222,747.64** | **268,289.00** |

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| | **ESTIMATED/ACTUAL EXPENDITURES/ENCUMBRANCES** | | | |
| | | **FY 2025** | **FY 2026** | **FY 2027** |
| | | **ACTUAL** | **ESTIMATED** | **BUDGET** |
| **43200** | **SANITATION** | | | |
| 110 | SALARIES | 80,031.45 | 96,761.00 | 106,844.00 |
| 112 | SALARIES-PERM.EMPLOYEES-OVERTIME | 2,524.39 | 4,158.00 | 7,531.00 |
| 134 | SICK LEAVE INCENTIVE | 500.00 | 625.00 | 900.00 |
| 139 | EMPLOYEE INSURANCE/457 SALARY SUPP | 2,066.59 | 3,169.73 | 4,721.00 |
| 141 | OASI | 6,051.40 | 7,696.00 | 8,819.00 |
| 142 | HOSPITAL AND HEALTH INSURANCE | 19,633.51 | 22,234.00 | 24,243.00 |
| 143 | RETIREMENT-CURRENT | 12,189.76 | 15,900.00 | 17,291.00 |
| 146 | WORKERS COMPENSATION | 4,051.84 | 3,136.05 | 2,118.00 |
| 147 | UNEMPLOYMENT INSURANCE | 72.13 | 42.01 | 96.00 |
| 148 | EMPLOYEE EDUCATION & TRAINING | 0.00 | 150.00 | 150.00 |
| 213 | AUTOMOBILE LICENSES AND TITLES | 0.00 | 0.00 | 0.00 |
| 230 | PUBLICITY, SUBSCRIPTION, DUES | 0.00 | 150.00 | 150.00 |
| 241 | ELECTRIC | 3,181.36 | 3,250.00 | 3,500.00 |
| 242 | WATER AND SEWER | 432.31 | 550.00 | 600.00 |
| 244 | NATURAL GAS | 557.14 | 575.00 | 750.00 |
| 245 | TELEPHONE & TELEGRAPH | 840.00 | 960.00 | 960.00 |
| 251 | MEDICAL | 209.00 | 300.00 | 500.00 |
| 260 | REPAIR AND MAINTENANCE SERVICES | 197.75 | 1,300.00 | 1,300.00 |
| 295 | TIPPING FEES | 12,045.47 | 12,579.00 | 12,500.00 |
| 298 | COLLECTION FEES | 4,376.90 | 4,380.00 | 4,500.00 |
| 320 | OPERATING SUPPLIES | 1,076.19 | 4,000.00 | 4,000.00 |
| 326 | CLOTHING AND UNIFORMS | 1,075.46 | 2,000.00 | 2,000.00 |
| 331 | GAS, OIL, ETC. | 11,021.20 | 12,000.00 | 15,000.00 |
| 332 | MOTOR VEHICLE PARTS | 6,219.20 | 14,000.00 | 14,000.00 |
| 393 | GARBAGE CANS | 41,421.36 | 0.00 | 22,500.00 |
| 510 | INSURANCE | 9,625.70 | 12,831.85 | 13,316.00 |
| 533 | MACHINERY AND EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 |
| 941 | GENERAL PURPOSE MACHINERY AND EQUIPMENT | 0.00 | 0.00 | 0.00 |
| 949 | OTHER MACHINERY AND EQUIPMENT | 0.00 | 0.00 | 0.00 |
| | **TOTAL SANITATION FUND** | **219,400.11** | **222,747.64** | **268,289.00** |

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|---|---|---|---|---|
| | **VOLUNTEER FIRE DEPARTMENT-FUND 133** | | | |
| | | **FY 2025** | **FY 2026** | **FY 2027** |
| | | **ACTUAL** | **ESTIMATED** | **BUDGET** |
| | **REVENUE** | | | |
| 33190 | OTHER FEDERAL GRANTS | 15,123.69 | 68,145.45 | 0.00 |
| 33400 | STATE GRANT | 25,439.55 | 15,357.19 | 0.00 |
| 33410 | STATE SALARY SUPPLEMENT | 3,000.00 | 3,000.00 | 0.00 |
| 33490 | STATE GRANT NO. -9 | 0.00 | 0.00 | 0.00 |
| 33710 | LOCAL GRANT NO. 1 | 139,197.50 | 136,358.00 | 136,358.00 |
| 34230 | INSPECTION FEES | 4,700.00 | 1,800.00 | 1,800.00 |
| 34260 | EMERGENCY SERVICES | 0.00 | 0.00 | 26,000.00 |
| 34240 | ACCIDENT REPORT CHARGES | 100.00 | 100.00 | 100.00 |
| 36000 | OTHER REVENUES | 28,334.11 | 21,768.81 | 0.00 |
| 36100 | INTEREST EARNINGS | 39,335.27 | 36,000.00 | 3,600.00 |
| 36330 | SALE OF EQUIPMENT | 15,000.00 | 0.00 | 0.00 |
| 36350 | INSURANCE RECOVERIES | 198,296.60 | 39,000.00 | 0.00 |
| 36700 | CONTRIBUTIONS - PRIVATE SOURCES | 0.00 | 0.00 | 0.00 |
| 36720 | CONTRIBUTIONS-ORGANIZATIONS | 18,615.00 | 25,000.00 | 0.00 |
| 36732 | DONATIONS-VFD DONATION FUND | 127,551.26 | 40,000.00 | 40,000.00 |
| 36961 | OPERATING TRANSFERS FROM GENERAL FUND | 311,624.93 | 358,342.64 | 341,174.00 |
| 36990 | MISCELLANEOUS REFUNDS | 396.03 | 0.00 | 0.00 |
| | **TOTAL REVENUES** | **926,713.94** | **744,872.09** | **549,032.00** |
| | | | | |
| | | | | |
| | **ESTIMATED/ACTUAL EXPENDITURES/ENCUMBRANCES** | | | |
| | | **FY 2025** | **FY 2026** | **FY 2027** |
| **42200** | **FIRE DEPARTMENT** | **ACTUAL** | **ESTIMATED** | **BUDGET** |
| 110 | SALARIES | 205,837.87 | 221,255.00 | 237,902.00 |
| 141 | OASI | 15,707.81 | 16,693.00 | 18,200.00 |
| 146 | WORKERS COMPENSATION | 2,797.11 | 4,162.86 | 3,423.00 |
| 147 | UNEMPLOYMENT INSURANCE | 263.76 | 300.00 | 1,100.00 |
| 148 | EMPLOYEE EDUCATION & TRAINING | 5,273.97 | 7,500.00 | 8,500.00 |
| 170 | INSPECTION FEES | 4,600.00 | 2,500.00 | 1,800.00 |
| 210 | COMMUNICATION | 11,510.98 | 10,970.00 | 11,500.00 |
| 213 | AUTOMOBILE LICENSES AND TITLES | 0.00 | 0.00 | 50.00 |
| 230 | PUBLICITY, SUBS AND DUES | 9,474.28 | 11,215.00 | 11,000.00 |
| 235 | MEMBERSHIPS, REGISTRATION FEES | 2,569.94 | 2,300.00 | 2,300.00 |
| 236 | PUBLIC RELATIONS | 4,707.69 | 5,000.00 | 6,000.00 |
| 241 | ELECTRIC | 12,496.93 | 12,750.00 | 13,500.00 |

| | | | | |
|---|---|---|---|---|
| 242 | WATER AND SEWER | 4,874.18 | 5,000.00 | 5,300.00 |
| 244 | NATURAL GAS | 2,988.74 | 3,500.00 | 3,675.00 |
| 245 | TELEPHONE AND TELEGRAPH | 7,040.94 | 7,900.00 | 8,500.00 |
| 251 | MEDICAL | 3,956.00 | 5,000.00 | 7,500.00 |
| 253 | ACCOUNTING AND AUDITING SERVICES | 2,945.51 | 2,500.00 | 3,000.00 |
| 260 | REPAIR AND MAINTENANCE SERVICES | 45,446.00 | 65,000.00 | 41,000.00 |
| 280 | TRAVEL | 0.00 | 500.00 | 750.00 |
| 287 | MEALS AND ENTERTAINMENT | 257.97 | 750.00 | 900.00 |
| 290 | OTHER CONTRACTURAL SERVICES | 294.40 | 250.00 | 300.00 |
| 310 | OFFICE SUPPLIES AND MATERIALS | 9,322.67 | 17,500.00 | 9,700.00 |
| 320 | OPERATING SUPPLIES | 24,427.49 | 17,500.00 | 18,500.00 |
| 323 | MEALS | 339.21 | 500.00 | 850.00 |
| 326 | CLOTHING AND UNIFORMS | 25,313.64 | 30,500.00 | 30,500.00 |
| 331 | GAS, OIL, ETC. | 13,728.53 | 15,000.00 | 20,000.00 |
| 332 | MOTOR VEHICLE PARTS | 33,047.89 | 75,000.00 | 31,500.00 |
| 350 | SUPPLIES FOR RESALE | 14,958.99 | 17,000.00 | 0.00 |
| 510 | INSURANCE | 33,116.75 | 37,744.46 | 39,532.00 |
| 691 | BANK SERVICE CHARGES | 583.13 | 100.00 | 250.00 |
| 940 | MACHINERY AND EQUIPMENT | 2,935.10 | 39,302.01 | 0.00 |
| 941 | GENERAL PURPOSE MACHINERY AND EQUIPMENT | 15,357.19 | 74,960.00 | 0.00 |
| 942 | CONSTRUCTION & MAINTENANCE MACHINERY AND EQUIPMENT | 9,900.00 | 10,174.32 | 0.00 |
| 943 | AGRICULTURAL MACHINERY AND EQUIPMENT | 0.00 | 0.00 | 0.00 |
| 944 | TRANSPORTATION EQUIPMENT | 90,741.02 | 119,166.55 | 0.00 |
| 947 | OFFICE MACHINERY AND EQUIPMENT | 12,342.00 | 0.00 | 0.00 |
| 949 | OTHER MACHINERY AND EQUIPMENT | 18,615.00 | 25,400.00 | 12,000.00 |
| **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** | **647,772.69** | **864,893.20** | **549,032.00** |
| | | | 0.00 | |
| | | | | |
| | **DRUG FUND - FUND 611** | | | |
| | | **FY 2025** | **FY 2026** | **FY 2027** |
| | | **ACTUAL** | **ESTIMATED** | **BUDGET** |
| | **REVENUE** | | | |
| 27100 | FUND BALANCE - UNAPPROPRIATED | 0.00 | 2,753.64 | 0.00 |
| 33190 | OTHER FEDERAL GRANTS | 1,822.35 | 232.65 | 0.00 |
| 35120 | DRUG FUND PENDING | 7,486.50 | 3,027.00 | 0.00 |
| 35140 | DRUG RELATED FINES | 959.49 | 2,000.00 | 3,300.00 |

| | | | | |
|---|---|---|---|---|
| 35200 | FORFEITS | 0.00 | 0.00 | 0.00 |
| 36000 | OTHER REVENUES | 1,767.22 | 1,066.54 | 0.00 |
| 36330 | SALE OF EQUIPMENT | 0.00 | 20,527.06 | 0.00 |
| 36700 | CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES | 0.00 | 0.00 | 0.00 |
| | **TOTAL REVENUES** | **12,035.56** | **29,606.89** | **3,300.00** |
| | | | | |
| | **ESTIMATED/ACTUAL EXPENDITURES/ENCUMBRANCES** | | | |
| | | | | |
| | | | | |
| | | **FY 2025** | **FY 2026** | **FY 2027** |
| **42100** | **POLICE** | **ACTUAL** | **ESTIMATED** | **BUDGET** |
| 310 | OFFICE SUPPLIES & MATERIALS | 0.00 | 0.00 | 0.00 |
| 320 | OPERATING SUPPLIES | 0.00 | 3,820.18 | 0.00 |
| 326 | CLOTHING AND UNIFORMS | 2,820.03 | 0.00 | 3,000.00 |
| 327 | FIRE ARM SUPPLIES | 75.00 | 0.00 | 0.00 |
| 332 | MOTOR VEHICLE PARTS | 0.00 | 445.00 | 0.00 |
| 742 | SPECIAL INVESTIGATIVE FUNDS | 0.00 | 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** | **2,895.03** | **4,515.18** | **3,300.00** |
| | | | | |
| | | | | |
| | **TOURISM FUND - FUND 135** | | | |
| | | **FY 2025** | **FY 2026** | **FY 2027** |
| | | **ACTUAL** | **ESTIMATED** | **BUDGET** |
| | **REVENUE** | | | |
| 31920 | ROOM OCCUPANCY TAX | 247,054.31 | 230,000.00 | 218,500.00 |
| 33490 | TOURISM GRANT | 100,000.00 | 92,971.00 | 0.00 |
| 36000 | OTHER REVENUES | 4,000.00 | 0.00 | 0.00 |
| 36700 | CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES | 0.00 | 0.00 | 25,000.00 |
| | | | | |
| | **TOTAL REVENUES** | **351,054.31** | **322,971.00** | **243,500.00** |
| | | | | |
| | **ESTIMATED/ACTUAL EXPENDITURES/ENCUMBRANCES** | | | |
| | | | | |
| | | **FY 2025** | **FY 2026** | **FY 2027** |
| **47210** | **TOURISM** | **ACTUAL** | **ESTIMATED** | **BUDGET** |
| 245 | TELEPHONE AND TELEGRAPH | 1,209.65 | 1,200.00 | 1,200.00 |
| 260 | REPAIR AND MAINTENANCE SERVICES | 7,002.56 | 7,500.00 | 20,000.00 |

| | | | | |
|---|---|---|---|---|
| 290 | OTHER CONTRACTUAL SERVICES | 0.00 | 60,000.00 | 87,900.00 |
| 320 | OPERATING SUPPLIES | 0.00 | 0.00 | 0.00 |
| 937 | PARKS AND RECREATION FACILITIES | 254,117.09 | 137,030.00 | 0.00 |
| 941 | GENERAL PURPOSE MACHINERY AND EQUIPMENT | 16,111.05 | 0.00 | 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** | **278,440.35** | **205,730.00** | **109,100.00** |