CITY OF DRESDEN
BOARD MEETING AGENDA
June 2, 2025
6:00 p.m.

I. Call To Order By Mayor

II. Opening Ceremonies
- A. Welcoming Remarks
- B. Invocation
- C. Pledge of Allegiance

III. Roll Call by City Recorder

IV. Minutes of the Previous Meeting

V. Mayor's Report

VI. Input From Citizens

Moore/Johnson Family

VII. Employee's Report
- A. Carla Edwards – Finance
- B. Josh Lassiter – Public Works
- C. Jeff Pierpoint – Water Plant
- D. Bryan Chandler – Police
- E. Joey Winstead – Park
- F. Paul Hutcherson – Fire

VIII. Reports from Aldermen or Advisory Committees

IX. Unfinished Business
- A. Storm Drain Projects Update

X. New Business
- A. Budget Amendment Resolution 2025-17
- B. Budget Ordinance 2025-03

XI. Announcements

XII. Adjournment

City of Dresden
Board of Directors Meeting
May 12, 2025
6:00 p.m.

BE IT REMEMBERED that the Board of Mayor and Aldermen met in regular session on Monday, May 12, 2025 at 6:00 p.m. at Dresden Municipal Complex. Mayor Mark Maddox was present and presiding when the following was entered into record. Mayor Mark Maddox, City Recorder Jennifer Branscum, Finance Director Carla Edwards, Water Plant Operator Jeff Pierpoint, Park Director Joey Winstead, Police Chief Bryan Chandler, and Public Works Director Josh Lassiter were present. Mayor Mark Maddox called the meeting to order. Mayor Mark Maddox then asked for the roll call. Mayor Maddox gave the invocation and led the board and guests in the pledge.

Roll Call

Gwin Anderson	Present	Ralph Cobb	Present
Lyndal Dilday	Present	Curtis Doran	Absent
Kenneth Moore	Present	Jennifer Schlicht	Present

Mayor Maddox presented the minutes of the April 7, 2025 meeting. Mayor Maddox asked if there were any corrections, additions or deletions to the minutes. Mayor Maddox stated with no corrections needed, the minutes were approved as presented.

Mayor Maddox stated the Iris Festival was a success and thanked the committee for their hard work.

Mayor Maddox stated there were several lots needing to be mowed on Pikeview, Maple Lane, Morrow and Taylor Street. He stated the City would be mowing a couple of them and the property owners would be mowing the others. Kenneth Moore stated the grass around the overpass needed to be addressed as well.

Mayor Maddox stated the work on the Jones Street water tank is nearly completed. He stated the tank would be filled back up soon and the contractor would begin work on the American Drive water tank next.

Mayor Maddox stated the surveyors would be in town this week to get grade information on the storm drain projects to have information needed to write the bid specifications.

Josh Lassiter stated the sewer rehab project is about 90% completed. He stated there are some manholes that have been cut around that need some additional gravel.

Lyndal Dilday stated there were some water leaks on Mitchell Street. Josh stated there were three water leaks there that he is aware of and is working on getting those repaired. Lyndal Dilday also recommended Josh have his SUV labeled with the Public Works logo.

Gwin Anderson asked if there was a company we could use that would do patch work on the streets like the sewer rehab contractor did. Josh stated the City uses Pavement Restoration. He stated he has used all of the funding he has in his budget this fiscal year already for patch work. He stated he has some bags of coal mix on hand to use in some areas.

Mayor Maddox asked WCMES Director to update the Board on the street lights on Highway 22. Mrs. Andrea Harrington shared information with the Board on the different types of lights in Dresden and the costs associated with them. It was noted that once all of the lights on Highway 22 are repaired (since the City owns them), WCMES would look into taking them over. Should WCMES take them over, they would be treated like any other street light.

Mayor Maddox presented Resolution 2025-15 which would adopt the mitigation plan for Weakley County. Mayor Maddox asked Emergency Management Director Ray Wiggington to give an overview of the mitigation plan. Gwin Anderson made a motion to adopt Resolution 2025-15. Ralph Cobb seconded the motion. Anderson, Cobb, Dilday, Moore and Schlicht all voted yes. The motion passed with a vote of 5 to 0.

Mayor Maddox presented Budget Amendment Resolution 2025-16 for approval. Mayor Maddox asked Finance Director Carla Edwards to explain each amendment request. Gwin Anderson made a motion to approve Resolution 2025-16 as presented. Kenneth Moore seconded the motion. Anderson, Cobb, Dilday, Moore and Schlicht all voted yes. The motion passed with a vote of 5 to 0.

Mayor Maddox presented bids received for storm sirens. He stated ATI Systems submitted a bid of $156,997.55 for six sirens. This price does not include shipping of the poles, VLAN equipment, locating underground utilities or getting AC drops to the poles. Alertus submitted a bid of $338,963.84. ASC submitted a bid of $211,660.25 for six sirens. This price does not include shipping of the poles. HQE submitted a bid of $197,331.43 for seven sirens. This bid includes all shipping, utility locates, and AC drops. Mayor Maddox recommended acceptance of the bid from HQE due to the number of sirens proposed and that it is a turn-key job. He stated he checked references for this company which were highly complimentary of the staff and the service they provide. Mayor Maddox added the Rotary Club would be donating funds to cover the cost of this project. Ralph Cobb made a motion to accept the bid from HQE and move forward with the installation of the storm sirens. Lyndal Dilday seconded the motion. Anderson, Cobb, Dilday, Moore and Schlicht all voted yes. The motion passed with a vote of 5 to 0.

Jennifer Schlicht mentioned she would like to see the flower beds downtown maintained by businesses, individuals and families for a period of one year with an option to renew for the next year. She stated she would like to see the City form a beautification committee to oversee this work and to set parameters for what could be included in the flower beds. Mayor Maddox stated the Dresden High School FFA is currently overseeing the beds for a donation to their program. Gwin Anderson stated the City has tried to have businesses and individuals take over the flower beds in the past. He stated they are really energetic for the first year then it drops off after that. Gwin Anderson stated he would like to see the flower beds around the Municipal Complex professionally designed. He stated a plan was included in the drawings for the construction project. He stated he would like to see that placed in next fiscal year's budget.

Kenneth Moore stated he would like to see the City go back to recording all City meetings so the public can stay informed.

It was mentioned the sidewalk on Highway 22 needs to be repaired. Ralph Cobb stated that was the City's responsibility to repair.

Jennifer Schlicht stated she would like to see the City apply for a Parks and Rec grant for pickleball courts. Jennifer Branscum stated she would look into the requirements for a grant. Branscum stated she thought the City would need to have a master plan in place first before any grants could be applied for.

Mayor Maddox announced a grand opening for the Municipal Complex would be held on Sunday, May 18 at 2 pm with a ceremony taking place at 2:30.

Mayor Maddox stated the Board needed to hold a budget workshop. He asked the Board to let Mrs. Branscum know dates that would not work for them.

With no further business to discuss, Jennifer Schlicht made a motion to adjourn. Kenneth Moore seconded the motion. Anderson, Cobb, Dilday, Moore and Schlicht all voted yes. The motion passed with a vote of 5 to 0.

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Mayor Mark Maddox

ATTEST:

____

City Recorder Jennifer Branscum

Finance Director Report

Board Meeting 6/2/25

1. The 2024 tax data has been received and has been loaded into our Accounting system. We have received the ad valorem tax data. The original property tax revenue is $787,228.17 and has increased by $2,351.11 in tax assessment changes. The ad valorem tax revenue is $16,507.63. The current adjusted revenue amount of $806,087.24 is higher than the budget of $804,944.00 by $1,143.24. Collections to date as of 5/27/25 equal $774,137.72. The current outstanding receivable amount is $31,949.52. This amount is lower than the prior year balance by $3,429.49.
2. As of 5/27/25, the outstanding balance for 2023 Property Taxes is $5,376.62. The balance is unchanged since the previous report. The one year delinquent tax receivable at this time in the prior year was $10,860.09. Our current balance is lower than the prior year by $5,483.47.
3. As of 5/27/25, the outstanding balance for 2014 through 2022 Property Taxes is $7,344.39. The balance is unchanged since the previous report. The delinquent tax receivable for two years or more at this time in the prior year was $6,910.74. Our current balance is higher than the prior year by $433.65.
4. All property taxes for years prior to 2014 have been written off as non-collectible. All outstanding taxes are fully reserved so any collections of prior year taxes will be recognized as delinquent tax revenue.
5. Monthly activities:
   a. Processed biweekly payrolls for 5/9/25 and 5/23/25.
   b. Processed volunteer fire and monthly payroll for 5/30/25.
   c. Processed purchase orders.
   d. Coded and entered accounts payable invoices and check requests.
   e. Processed 3 weekly accounts payable check runs.
   f. Prepared monthly account reconciliations.
   g. Assisted at the counter to receipt water bill payments, property tax payments and miscellaneous receipts.

Please let me know if there is any additional information you would like for me to be presenting to you each month.

Thank you.

Carla R Edwards

Finance Director

City of Dresden

Dresden Public Works
May 2025

Daily Checking of 25 Lift Stations
Cleaning of Sewer Lines
Read Water Meters & Checked High Readings
Repaired Multiple Water Lines & Water Mains
Installed New Remote Read Meters
Turn Ons & Offs
Picked up bulk items
Picked up brush
Routine Maintenance of Equipment & made necessary repairs
Picked Up Trash
Working with contractor on sewer rehab project
Worked with contractors on water tank painting project
Assisted with getting the Jones Street water tank back in service
Preparing to drain the American Drive water tank for it to be painted

DRESDEN POLICE DEPARTMENT
April 16, 2025 - May 15, 2025

Calls: 335

Roadway Accidents: 4 **Private Property Accidents: 0**

Citations

Kirk	1	Stop Sign Violation
	1	Financial Responsibility
	2	Speeding
	1	Driving on Susp/Rev DL
	1	Simple Possession
	1	Pos Drug Paraphernalia
Simmons	1	Animal @ large
	1	Financial Responsibility
	3	Speeding
Travis	4	Speeding
	2	Driving on Susp/Rev DL
	1	Financial Responsibility
	1	Stop Sign Violation
Watkins		Animal @ large
	4	Speeding
	1	Driving on Susp/Rev DL
	1	Pos of Suspended DL
	1	Pos Drug Paraphernalia
	2	Simple Possession
Total Offenses	**29**	**Citations** **23**

Citation Collections: $2,085.20

Residence	#	Percentage
Dresden	6	26%
Weakley Co	6	26%
Out of county	11	48%
TOTAL	**23**	**100%**

Location	Citations Written	Percentage
Dresden	1	
E Main St	2	9%
Gaylord St	1	
Hwy 54	1	
Hwy 22	10	43%
Hwy 118	1	
Morrow St	1	
Oak Dr	1	
Pikeview St	3	13%
S Poplar St	1	
W Main St	1	
TOTAL	**23**	

City Court Docket: 5/20/25 27

10 Failure to Appear

3 Continued

8 Pd before court (guilty plea per pmt)

5 Dismissed and ordered to pay court cost (no driving school).

0 Guilty

1 Warning

Arrests:

Kirk

Simple Assault (domestic) X 2
Shoplifting (warrant on file)

Watkins

Pos Methamphetamine
Simple Assault, Resisting Stop, Frisk, Arrest
Disorderly Conduct, Driving on Susp/Rev DL
Fabricating/Tampering with Evidence, Pos Methamphetamine (warrant on file)

Resolution 2025-17

WHEREAS, the City of Dresden has adopted a budget for Fiscal Year 2025 that defines line-item budgets for the Water Fund and General Fund and,

WHEREAS, there is need to amend the budget to reallocate funds and expenses.

NOW, THERFORE BE IT RESOLVED, the Dresden Board of Mayor and Aldermen authorize the following:

General Fund – Donation from Rotary Club for storm sirens.

DB	110-36710	Donations - Business	$197,331.43
CR	110-43100-900	Capital Outlay	$197,331.43

General Fund – Assistance to Fire Fighters Grant from FEMA for turnout gear.

DB	110-33190	Federal Grant	$26,400.00
CR	110-42200-326	Clothing & Uniforms	$26,400.00

This resolution shall take effect upon its passage, the public welfare requiring it.

________ Anderson ________ Cobb ________ Dilday
________ Doran ________ Moore ________ Schlicht

____ Passed / ___ Failed with a vote of ____ to ____ this 2nd day of June, 2025.

____
Mayor Mark Maddox

____
ATTEST: Jennifer Branscum, City Recorder

	CITY OF DRESDEN						
	Revenue Budget						
110 GENERAL FUND						Estimated	Proposed
		FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET
31100	PROPERTY TAXES (CURRENT)	$ 701,446.60	$ 654,234.09	$ 661,505.54	$ 804,944.00	$ 774,127.00	$ 838,284.00
31200	PROPERTY TAXES (DELINQUENT)	$ 16,723.34	$ 15,776.78	$ 22,778.60	$ 16,000.00	$ 27,441.00	$ 25,000.00
31300	INT, PENALTY, AND COURT COST ON PROP	$ 3,876.97	$ 3,871.62	$ 3,903.11	$ 3,700.00	$ 6,000.00	$ 6,000.00
31500	PAYMENTS IN LIEU OF PROPERTY TAXES	$ 5,986.98	$ 2,359.05	$ -	$ 2,300.00	$ 6,505.00	$ 4,500.00
31510	PAYMENTS IN LIEU OF TAXES- UTLITIES	$ 14,963.09	$ 12,087.99	$ 12,087.99	$ 12,000.00	$ 12,087.00	$ 12,000.00
31600	LOCAL OPTION SALES TAX	$ 685,919.71	$ 801,783.51	$ 821,011.37	$ 866,000.00	$ 799,000.00	$ 825,000.00
31710	WHOLESALE BEER TAX	$ 107,642.23	$ 108,484.64	$ 102,544.00	$ 105,000.00	$ 106,000.00	$ 106,000.00
31810	MINIMUM BUSINESS TAX	$ 47,231.33	$ 51,053.23	$ 44,958.12	$ 48,000.00	$ 48,000.00	$ 48,000.00
31912	CABLE TV FRANCHISE TAX						
32110	AUTOMOBILE REGISTRATION (CITY STICKERS)	$ 32,340.85	$ 31,251.20	$ 31,250.25	$ 30,000.00	$ 31,000.00	$ 31,000.00
32210	BEER LICENSES	$ 900.00	$ 2,650.00	$ 1,100.00	$ 1,200.00	$ 2,200.00	$ 1,200.00
32610	BUILDING PERMITS	$ 1,157.20	$ 3,834.50	$ 500.00	$ 500.00	$ 100.00	$ 500.00
32660	FILING FEES						
	LOCAL TAXES SUBTOTAL:	**$ 1,618,188.30**	**$ 1,687,386.61**	**$ 1,701,638.98**	**$ 1,889,644.00**	**$ 1,812,460.00**	**$ 1,897,484.00**
33190	OTHER FEDERAL GRANTS					$ 3,000,000.00	
33320	TVA PAYMENTS IN LIEU OF TAXES	$ 31,345.44	$ 36,298.24	$ 36,998.08	$ 36,750.00	$ 36,670.00	$ 37,800.00
33400	STATE GRANTS		$ 123,842.77	$ 221,593.67		$ 116,579.68	
33410	STATE LAW ENFORCEMENT EDUCATION GRANT	$ 6,400.00	$ 6,400.00	$ 4,800.00		$ 9,600.00	
33440	STATE GRANT HIGHWAY SAFETY	$ 4,623.65	$ 4,565.38	$ 4,313.53		$ 169.80	
33450	STATE GRANT NO 5	$ 47,133.00					
33510	STATE SALES TAX	$ 345,868.83	$ 358,296.05	$ 371,493.79	$ 369,126.00	$ 374,000.00	$ 376,500.00
33511	STATE TELECOMMUNICATIONS TAX	$ 9,862.94	$ 8,731.89	$ 8,535.57	$ 8,600.00	$ 8,600.00	$ 8,600.00
33512	TELECOM PRIVILEGE TAX	$ 272.69	$ 8.54	$ 0.01		$ 1.28	
33513	STATE SPORTSBETTING TAX	$ 2,924.63	$ 4,923.88	$ 5,604.70	$ 5,400.00	$ 6,500.00	$ 6,300.00
33520	STATE INCOME TAX	$ 275.57	$ 472.79				
33530	STATE BEER TAX	$ 1,379.03	$ 1,378.52	$ 1,326.98	$ 1,380.00	$ 1,245.00	$ 1,320.00
33540	STATE ALCOHOLIC BEVERAGE TAX	$ 1,318.25	$ 1,293.25	$ 1,347.50	$ 1,000.00	$ 1,200.00	$ 1,100.00
33551	STATE GASOLINE AND MOTOR FUEL TAX	$ 54,882.89	$ 54,049.82	$ 53,702.57	$ 54,000.00	$ 54,100.00	$ 55,478.00
33552	STATE-CITY STREETS AND TRANSPORTATION	$ 5,576.41	$ 5,540.81	$ 5,527.28	$ 5,500.00	$ 5,500.00	$ 5,490.00
33553	STATE 1989 GAS TAX	$ 8,440.11	$ 8,457.61	$ 8,423.77	$ 8,400.00	$ 8,550.00	$ 8,702.00
33554	STATE 3 CENTS GAS TAX	$ 15,724.22	$ 15,716.94	$ 15,554.43	$ 15,500.00	$ 15,840.00	$ 16,317.00
33556	STATE GAS 2017 CITY	$ 27,611.84	$ 27,287.05	$ 27,279.26	$ 27,200.00	$ 27,500.00	$ 28,283.00
33559	STATE TRANSPORTATION MODERNIZATION			$ 544.13	$ 930.00	$ 1,250.00	$ 1,410.00
33593	CORPORATE EXCISE TAX	$ 12,218.37	$ 8,354.72	$ 16,031.88	$ 8,300.00	$ 10,500.00	$ 10,500.00
	STATE OF TN REVENUE SUBTOTAL:	**$ 575,857.87**	**$ 665,618.26**	**$ 783,077.15**	**$ 542,086.00**	**$ 3,677,805.76**	**$ 557,800.00**
34112	CITY HALL VENDING	$ (105.10)	$ (159.88)	$ (94.60)		$ (200.00)	
34121	CLERKS' FEES - BUSINESS TAX	$ 5,826.18	$ 6,154.89	$ 5,274.27	$ 5,000.00	$ 6,000.00	$ 6,000.00
34220	SPECIAL FIRE PROTECTION FEES	$ 30,100.00	$ 35,314.86	$ 30,550.00	$ 34,000.00	$ 32,000.00	$ 34,000.00
34240	ACCIDENT REPORT CHARGES	$ 145.00	$ 114.00	$ 113.00	$ 100.00	$ 105.00	$ 100.00

	CITY OF DRESDEN						
	Revenue Budget						
110 GENERAL FUND						Estimated	Proposed
		FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET
34310	BRUSH PICKUP	$ 12,040.00	$ 8,425.00	$ 7,965.00	$ 8,000.00	$ 8,400.00	$ 8,400.00
34314	MOWING	$ 80.00	$ 15.00	$ -			
34510	ANIMAL CONTROL CHARGES FOR SERVICES						
34745	PARK & REC CONCESSIONS	$ 1,452.45	$ 347.30	$ 2,477.80	$ 1,000.00	$ 1,500.00	$ 1,000.00
34746	FARMER'S MARKET MERCHANDISE SALES	$ 23.25	$ 150.00	$ 50.00	$ 50.00	$ 375.00	$ 100.00
34747	PARK SPECIAL ACTIVITIES FEES	$ 75.00	$ -	$ -			
35110	CITY COURT FINES AND COSTS	$ 45,299.10	$ 45,033.71	$ 37,760.75	$ 35,000.00	$ 28,000.00	$ 28,000.00
35111	JAIL FEES						
35120	DRIVING SCHOOL FEES	$ 2,900.00	$ 600.00	$ 1,900.00	$ 1,500.00		
35130	IMPOUNDMENT CHARGES	$ -					
35140	DOG IMPOUNDMENT	$ 15.00	$ 195.00	$ -	$ 100.00		$ 25.00
	FINES/FORFEITURES/SERVICES SUBTOTAL:	**$ 97,850.88**	**$ 96,189.88**	**$ 85,996.22**	**$ 84,750.00**	**$ 76,180.00**	**$ 77,625.00**
36100	INTEREST EARNINGS	$ 6,085.22	$ 79,323.43	$ 174,945.48	$ 125,000.00	$ 80,000.00	$ 80,000.00
36214	RENT-PARK BUILDING	$ 75.00	$ 50.00	$ 100.00		$ 25.00	$ 25.00
36217	RENT MCWHERTER CIVIC CENTER	$ 11,850.00	$ 11,950.00	$ 11,725.00	$ 11,000.00	$ 11,000.00	$ 11,000.00
36220	LEASE OF PROPERTY Kenn/Tenn Wireless	$ 1,800.00	$ 1,800.00				
36330	SALE OF EQUIPMENT		$ 9,062.13				
36350	INSURANCE RECOVERIES	$ 322,414.07	$ 29,377.45	$ 957,222.50		$ 57,364.40	
36500	SALE OF MATERIALS AND SUPPLIES	$ 2,856.00	$ 365.00	$ 392.40		$ 1,672.20	
36710	CONTRIBUTIONS AND DONATIONS - BUSINESSES	$ 4,330.00	$ 4,330.00	$ 69,502.10		$ 3,330.00	
36720	DONATIONS-SR. CTZ/ PARK					$ 1,000.00	
36730	DONATIONS - INDIVIDUALS	$ 300.00	$ 215.00	$ 7,055.00			
36900	OTHER FINANCING SOURCES			$ 6,000,000.00			
36930	SALE OF NOTES - LOAN REFUNDING						
36950	BAD DEBT COLLECTION						
36975	DRUG FUND REVENUE	$ 12,939.57	$ 10,310.35	$ 11,646.74	$ 10,000.00	$ 14,000.00	$ 12,000.00
37193	SERVICING CUSTOMER INSTALLATIONS						
37199	MISCELLANEOUS	$ 484.80	$ 5,980.69	$ 70.18			
37800	OPERATING TRANFER IN						
	OTHER LOCAL REVENUES SUBTOTAL:	**$ 363,134.66**	**$ 152,764.05**	**$ 7,232,659.40**	**$ 146,000.00**	**$ 168,391.60**	**$ 103,025.00**
	TOTAL GENERAL FUND REVENUES	**$ 2,655,031.71**	**$ 2,601,958.80**	**$ 9,803,371.75**	**$ 2,662,480.00**	**$ 5,734,837.36**	**$ 2,635,934.00**
	TOTAL GENERAL FUND EXPENDITURES	**$ 2,496,249.57**	**$ 3,023,092.82**	**$ 7,390,398.48**	**$ 2,662,480.00**	**$ 5,789,877.49**	**$ 2,635,934.00**
	APPROPRIATED FUND BALANCE	**$ 158,782.14**	**$ (421,134.02)**	**$ 2,412,973.27**	**$ -**	**$ (55,040.13)**	**$ -**

	CITY OF DRESDEN Revenue Budget							
131 SOLID WASTE FUND							**Estimated**	**Proposed**
		FY21 ACTUAL	**FY22 ACTUAL**	**FY23 ACTUAL**	**FY24 ACTUAL**	**FY25 BUDGET**	**FY25 ACTUAL**	**FY26 BUDGET**
34400	SANITATION-CHARGES FOR SERVICES	$ 396,590.13	$ 334,031.15	$ 362,685.12	$ 366,789.00	$ 405,072.00	$ 406,832.00	$ 419,037.00
36100	INTEREST EARNINGS	$ 2,235.05	$ 1,880.67	$ 4,724.61	$ 9,500.00	$ 5,000.00	$ 10,500.00	$ 8,000.00
	TOTAL SOLID WASTE REVENUE	**$ 398,825.18**	**$ 335,911.82**	**$ 367,409.73**	**$ 376,289.00**	**$ 410,072.00**	**$ 417,332.00**	**$ 427,037.00**
	TOTAL SOLID WASTE EXPENDITURES	**$ 290,264.99**	**$ 491,389.14**	**$ 718,946.77**	**$ 295,212.44**	**$ 379,785.00**	**$ 399,305.00**	**$ 411,285.00**
	APPROPRIATED FUND BALANCE	**$ 108,560.19**	**$ (155,477.32)**	**$ (351,537.04)**	**$ 81,076.56**	**$ 30,287.00**	**$ 18,027.00**	**$ 15,752.00**
132 SOLID WASTE SPECIAL ACCOUNT REVENUE							**Estimated**	**Proposed**
		FY21 ACTUAL	**FY22 ACTUAL**	**FY23 ACTUAL**	**FY24 ACTUAL**	**FY25 BUDGET**	**FY25 ACTUAL**	**FY26 BUDGET**
36100	INTEREST EARNINGS	$ 1,074.39	$ 754.07	$ 7,488.74	$ 10,000.00	$ 8,000.00	$ 8,876.00	$ 8,000.00
37800	OPERATING TRANSFER IN (LGIP Reimbursement)		$ 15,722.33					
	TOTAL SW SPECIAL ACCT. REVENUE	**$ 1,074.39**	**$ 16,476.40**	**$ 7,488.74**	**$ 10,000.00**	**$ 8,000.00**	**$ 8,876.00**	**$ 8,000.00**
	TOTAL SOLID WASTE SPECIAL EXPENDITURES	**$ 9,496.64**	**$ 194,154.45**	**$ 20,610.27**	**$ 18,074.00**	**$ 28,499.00**	**$ 26,000.00**	**$ 15,000.00**
	APPROPRIATED FUND BALANCE	**$ (8,422.25)**	**$ (177,678.05)**	**$ (13,121.53)**	**$ (8,074.00)**	**$ (20,499.00)**	**$ (17,124.00)**	**$ (7,000.00)**
413 WATER AND SEWER FUND							**Estimated**	**Proposed**
		FY21 ACTUAL	**FY22 ACTUAL**	**FY23 ACTUAL**	**FY24 ACTUAL**	**FY25 BUDGET**	**FY25 ACTUAL**	**FY26 BUDGET**
33110	COMMUNITY DEVELOPMENT BLOCK GRANT							
33400	STATE GRANTS			$ 511,817.06	$ 5,000.00		$ 286,174.27	
36330	SALE OF EQUIPMENT							
36350	INSURANCE RECOVERIES	$ 669.35	$ 35,082.16		$ 2,507.39			
36950	BAD DEBT COLLECTIONS	$ 50.00	$ 319.47	$ 285.96	$ 50.00	$ 100.00	$ 250.00	$ 200.00
37110	METERED WATER SALES	$ 433,813.57	$ 381,854.05	$ 454,406.77	$ 472,000.00	$ 549,688.00	$ 514,774.00	$ 603,000.00
37191	FORFEITED DISCOUNTS/PENALTIES	$ 27,665.13	$ 22,209.50	$ 24,213.57	$ 27,000.00	$ 27,000.00	$ 27,985.00	$ 28,000.00
37193	SERVICING CUST INSTALLATIONS	$ 6,398.29	$ 3,538.72	$ 8,708.62	$ 3,600.00	$ 5,000.00	$ 4,680.00	$ 5,000.00
37196	CONNECTION CHARGES	$ 18,204.36	$ 16,145.86	$ 18,860.10	$ 15,218.00	$ 15,000.00	$ 18,195.00	$ 17,500.00
37199	MISCELLANEOUS	$ 1,287.71	$ 1,318.11	$ 248.66	$ 200.00	$ 300.00	$ 157.00	$ 150.00
37230	SEWER USER FEE	$ 508,289.69	$ 476,716.93	$ 560,821.45	$ 574,800.00	$ 669,292.00	$ 630,339.00	$ 725,000.00
37900	NON-OPERATING REV- PUBLIC ENT							
37910	INTEREST EARNINGS	$ 7,769.08	$ 4,694.36	$ 40,616.52	$ 67,154.00	$ 30,000.00	$ 68,700.00	$ 55,000.00
	TOTAL WATER AND SEWER REVENUES	**$ 1,004,147.18**	**$ 941,879.16**	**$ 1,619,978.71**	**$ 1,167,529.39**	**$ 1,296,380.00**	**$ 1,551,254.27**	**$ 1,433,850.00**
	TOTAL WATER AND SEWER EXPENDITURES	**$ 903,357.40**	**$ 1,438,869.62**	**$ 1,175,259.21**	**$ 1,223,661.46**	**$ 1,279,442.00**	**$ 1,264,464.00**	**$ 1,373,736.00**
	APPROPRIATED FUND BALANCE	**$ 100,789.78**	**$ (496,990.46)**	**$ 444,719.50**	**$ (56,132.07)**	**$ 16,938.00**	**$ 286,790.27**	**$ 5,114.00**

CITY OF DRESDEN								
Revenue Budget								
619 DRUG ENFORCEMENT FUND							Estimated	Proposed
		FY21 ACTUAL	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 BUDGET	FY25 ACTUAL	FY26 BUDGET
35130	IMPOUNDMENT CHARGES							
36100	INTEREST EARNINGS	$ 144.67	$ 158.85	$ 2,086.89	$ 3,318.23	$ 1,500.00	$ 1,429.00	$ 1,700.00
36975	DRUG FUND REVENUE	$ 13,585.46	$ 13,539.61	$ 10,310.32	$ 13,256.73	$ 10,000.00	$ 15,000.00	$ 12,000.00
	TOTAL DRUG ENFORCEMENT FUND REVENUES	**$ 13,730.13**	**$ 13,698.46**	**$ 12,397.21**	**$ 16,574.96**	**$ 11,500.00**	**$ 16,429.00**	**$ 13,700.00**
	TOTAL DRUG ENFORCEMENT FUND EXPENDITURES	**$ 4,393.64**	**$ 1,922.02**	**$ 2,462.97**	**$ 43,688.30**	**$ 4,000.00**	**$ 11,000.00**	**$ 4,000.00**
	APPROPRIATED FUND BALANCE	**$ 9,336.49**	**$ 11,776.44**	**$ 9,934.24**	**$ (27,113.34)**	**$ 7,500.00**	**$ 5,429.00**	**$ 9,700.00**

CITY OF DRESDEN

FY 2025-2026 LINE ITEM WORKSHEET BUDGET

110 GENERAL FUND

		FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	Estimated FY25 Actual	Proposed FY26 Budget
41300	EXECUTIVE						
111	SALARIES-PERMANENT EMPLOYEES-REG.	$ 2,400.00	$ 2,400.00	$ 2,400.00	$ 2,400.00	$ 2,400.00	$ 2,400.00
141	OASI (EMPLOYER'S SHARE @ 7.65%)	$ 642.60	$ 642.62	$ 642.60	$ 643.00	$ 785.00	$ 827.00
147	UNEMPLOYMENT INSURANCE						
161	BOARD AND COMMITTEE MEMBERS	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 7,850.00	$ 8,400.00
200	ELECTION EXPENSE						
231	PUBLICATION OF FORMAL AND L	$ 1,725.69	$ 1,331.32	$ 1,038.63	$ 750.00	$ 750.00	$ 500.00
234	TAX REAPPRAISAL	$ 3,931.08	$ 3,144.90	$ 5,282.39	$ 5,383.00	$ 5,382.66	$ 6,540.00
235	MEMBERSHIPS, REGISTRATION FEES	$ 2,757.40	$ 3,017.32	$ 2,199.32	$ 3,000.00	$ 3,000.00	$ 466.00
250	PROFESSIONAL SERVICES		$ 1,285.00				
252	LEGAL SERVICES	$ 6,060.00	$ 8,062.26	$ 6,330.00	$ 8,000.00	$ 8,000.00	$ 8,000.00
253	ACCOUNTING AND AUDITING SERV	$ 8,139.58	$ 7,500.00	$ 8,100.00	$ 9,000.00	$ 9,000.00	$ 9,000.00
260	REPAIR AND MAINTENANCE SERV		$ -				
283	OUT-OF-TOWN EXPENSE	$ -	$ 120.52			$ 19.96	
311	OFFICE STATIONERY AND FORMS	$ 11.50	$ 201.88	$ 110.59	$ 500.00	$ 500.00	$ 200.00
323	FOOD	$ 491.92	$ 721.26	$ 300.68	$ 750.00	$ 750.00	$ -
324	HOUSEHOLD & JANITORIAL SUPPLIES						
510	INSURANCE	$ 48,796.98	$ 53,362.00	$ 74,167.31	$ 82,000.00	$ 82,462.00	$ 89,000.00
726	WC CHAMBER OF COMMERCE/ ECONOMIC DEVEL.	$ 18,057.70	$ 18,058.00	$ 18,058.00	$ 18,100.00	$ 18,058.00	$ 18,100.00
727	DRESDEN ATHLETIC CENTER						
790	IRIS FESTIVAL	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00
799	SUNDRY	$ 10,950.47	$ 13,009.06	$ 7,134.97	$ 9,000.00	$ 7,500.00	$ 5,000.00
900	CAPITAL OUTLAY	$ -	$ 114,875.75		$ 6,500.00	$ 6,500.00	$ -
916	DOWNTOWN BEAUTIFICATION		$ 15,000.00	$ 27,015.75			
	TOTAL EXECUTIVE EXPENDITURES:	$ 112,464.92	$ 251,231.89	$ 161,280.24	$ 154,526.00	$ 155,457.62	$ 150,933.00

CITY OF DRESDEN

FY 2025-2026 LINE ITEM WORKSHEET BUDGET

110 GENERAL FUND

41510	**CITY RECORDER**	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	Estimated FY25 Actiual	Proposed FY26 Budget
111	SALARIES- CITY RECORDER/FIN. DIRECTOR	$ 108,575.76	$ 110,041.46	$ 116,746.00	$ 120,411.00	$ 121,843.00	$ 124,125.00
121	WAGES - PERMANENT EMPLOYESS						
122	OVERTIME - PERMANENT EMPLOYEES						
141	OASI (EMPLOYER'S SHARE @ 7.65%)	$ 7,653.34	$ 7,723.53	$ 8,228.81	$ 9,211.00	$ 9,321.00	$ 9,496.00
142	HOSPITAL AND HEALTH INSURANCE	$ 33,987.24	$ 32,328.32	$ 31,763.16	$ 35,593.00	$ 33,350.16	$ 36,111.00
143	RETIREMENT - CURRENT	$ 15,563.00	$ 16,295.00	$ 16,511.40	$ 16,859.00	$ 16,858.20	$ 17,480.00
145	LIFE INSURANCE	$ 1,137.72	$ 1,137.72	$ 1,137.72	$ 1,138.00	$ 1,137.72	$ 1,138.00
146	WORKMEN'S COMPENSATION	$ 530.07	$ 349.53	$ 386.54	$ 500.00	$ 357.66	$ 500.00
147	UNEMPLOYMENT INSURANCE	$ 4,110.00					
148	EMPLOYEE TRAINING	$ 290.00	$ 110.00		$ 500.00	$ 250.00	$ 100.00
149	DISABILITY INS.	$ 1,116.00	$ 1,116.00	$ 1,116.00	$ 1,150.00	$ 1,116.00	$ 1,150.00
211	POSTAGE, BOX RENT, ETC.	$ 2,020.74	$ 2,581.89	$ 2,941.33	$ 2,800.00	$ 2,800.00	$ 2,000.00
235	MEMBERSHIPS, REGISTRATION FEES, AND	$ 166.00	$ 185.00	$ 103.00	$ 200.00	$ 200.00	$ 100.00
241	ELECTRIC	$ 2,837.69		$ 403.18	$ 4,250.00	$ 4,250.00	$ 4,000.00
244	GAS	$ 649.94			$ 1,750.00	$ 4,800.00	$ 4,000.00
245	TELEPHONE	$ 3,646.88	$ 4,120.57	$ 4,130.26	$ 5,000.00	$ 4,230.00	$ 4,000.00
250	PROFESSIONAL SERVICES	$ 4,537.12	$ 824.00	$ 1,034.00	$ 1,200.00	$ 1,200.00	$ 7,800.00
251	EMPLOYEE PHYSICALS	$ 770.00					
255	DATA PROCESSING SERVICES	$ 30,183.08	$ 29,949.50	$ 35,610.50	$ 38,672.00	$ 38,672.00	$ 41,180.00
260	REPAIR AND MAINTENANCE SERVICES	$ 2,312.54	$ 1,254.92	$ 1,004.42	$ 1,000.00	$ 1,000.00	$ 250.00
283	OUT-OF-TOWN EXPENSE	$ 418.85	$ 602.67			$ 50.00	
311	OFFICE STATIONERY AND FORMS	$ 6,672.75	$ 6,048.02	$ 5,854.61	$ 7,500.00	$ 7,500.00	$ 4,575.00
323	FOOD						
324	HOUSEHOLD AND JANITORIAL SUPPLIES	$ 808.39	$ 1,049.61	$ 250.37	$ 1,000.00	$ 1,000.00	$ 700.00
750	TORNADO RECOVERY EXPENDITURES	$ 136,407.42	$ 376,041.35				
800	GROSS RECEIPTS PAYBACK						
900	CAPITAL OUTLAY		$ 985.00				
921	ADMINISTRATIVE - OFFICE BUILDING			$ 4,990,327.36		$ 3,000,000.00	
	TOTAL CITY RECORDER EXPENDITURES:	$ 364,394.53	$ 592,744.09	$ 5,217,548.66	$ 248,734.00	$ 3,249,935.74	$ 258,705.00

CITY OF DRESDEN

FY 2025-2026 LINE ITEM WORKSHEET BUDGET

110 GENERAL FUND							
						Estimated	Proposed
41700	**PLANNING AND ZONING**	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Actiual	FY26 Budget
257	TENNESSEE DEVELOPMENT DISTRICT	$ 7,000.00	$ 7,000.00	$ 7,000.00	$ 7,000.00	$ 7,000.00	$ 7,000.00
287	MEALS	$ 231.45	$ 103.39	$ 150.06	$ 400.00	$ 200.00	
	TOTAL PLANNING AND ZONING EXPENDITURES:	$ 7,231.45	$ 7,103.39	$ 7,150.06	$ 7,400.00	$ 7,200.00	$ 7,000.00

CITY OF DRESDEN

FY 2025-2026 LINE ITEM WORKSHEET BUDGET

110 GENERAL FUND

42100	POLICE DEPARTMENT	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	Estimated FY25 Actual	Proposed FY26 Budget
111	SALARIES-POLICE CHIEF/ASST CHIEF/CLERK	$ 91,580.63	$ 86,661.85	$ 94,044.46	$ 101,812.00	$ 101,812.00	$ 106,025.00
112	SALARIES-OVERTIME						
121	WAGES-POLICE OFFICERS	$ 274,110.00	$ 293,720.85	$ 323,606.40	$ 339,207.00	$ 346,575.00	$ 347,500.00
122	WAGES - OVERTIME	$ 14,665.41	$ 12,086.11	$ 11,343.51	$ 12,000.00	$ 12,000.00	$ 10,000.00
141	OASI (EMPLOYER'S SHARE)	$ 27,980.60	$ 28,374.50	$ 31,152.51	$ 34,656.00	$ 34,985.00	$ 35,689.00
142	HOSPITAL AND HEALTH INSURANCE	$ 74,487.52	$ 81,693.68	$ 80,882.90	$ 110,769.00	$ 98,005.00	$ 121,142.00
143	RETIREMENT-CURRENT	$ 46,894.00	$ 49,290.00	$ 56,619.36	$ 53,330.00	$ 53,329.68	$ 59,433.00
145	LIFE INSURANCE	$ 3,424.37	$ 2,806.58	$ 3,511.22	$ 4,435.00	$ 3,975.42	$ 4,314.00
146	WORMEN'S COMPENSATION	$ 20,217.72	$ 16,342.01	$ 15,842.11	$ 17,000.00	$ 15,185.02	$ 17,000.00
147	UNEMPLOYMENT INSURANCE						
148	EMPLOYEE TRAINING	$ 1,230.54	$ 283.82	$ 3,195.54	$ -	$ 964.22	$ 1,000.00
149	DISABILITY INS.	$ 3,403.81	$ 3,243.99	$ 3,443.34	$ 4,331.00	$ 3,970.76	$ 4,504.00
211	POSTAGE, BOX RENT, ERC.	$ 96.55	$ 60.00	$ 171.70	$ 200.00	$ 200.00	$ 100.00
216	RADIO AND TV SERVICES						
235	MEMBERSHIPS, REGISTRATION FEES	$ 537.50	$ 1,195.00	$ 335.00	$ 1,000.00	$ 1,000.00	$ 500.00
245	TELEPHONE	$ 2,527.28	$ 3,091.05	$ 3,674.77	$ 4,000.00	$ 2,795.00	$ 2,910.00
250	PROFESSIONAL SERVICES	$ 1,112.73					
251	EMPLOYEE PHYSICALS	$ 280.00	$ 2,115.00	$ 1,122.00	$ 500.00	$ 500.00	$ 500.00
252	LEGAL SERVICES						
261	REPAIR AND MAINT MOTOR VEHICLE	$ 7,825.31	$ 10,121.28	$ 12,233.05	$ 15,000.00	$ 20,239.40	$ 20,000.00
283	OUT-OF-TOWN EXPENSE	$ 885.93	$ 222.70	$ 3,316.59	$ 2,000.00	$ 2,210.32	$ 375.00
292	BOARDING PRISONERS	$ -	$ 565.25	$ 190.00	$ 1,500.00	$ 1,500.00	$ 750.00
311	OFFICE STATIONERY AND FORMS	$ 3,790.63	$ 6,188.84	$ 3,035.31	$ 6,000.00	$ 6,000.00	$ 2,650.00
312	SMALL ITEMS OF EQUIPMENT	$ 10,231.90	$ 1,165.00	$ 39,475.61	$ 5,000.00	$ 40,000.00	$ 1,000.00
322	CHEMICAL, LABORATORY, AND ME	$ 563.31		$ 1,133.84			
323	FOOD	$ 166.30	$ 569.31	$ 342.91	$ 500.00	$ 500.00	$ -
326	CLOTHING AND UNIFORMS	$ 8,398.92	$ 3,880.11	$ 2,418.72	$ 2,045.00	$ 4,031.00	$ 2,000.00
327	FIRE ARM SUPPLIES	$ 1,079.26	$ 849.99	$ 1,309.42	$ 1,000.00	$ 1,000.00	$ 850.00
331	GAS, OIL, DIESEL FUEL, GREASE	$ 24,510.48	$ 21,732.86	$ 23,235.06	$ 30,000.00	$ 30,000.00	$ 25,000.00
334	TIRES, TUBES AND ETC.	$ 1,735.99	$ 1,433.00	$ 1,582.37	$ 5,000.00	$ 5,000.00	$ 2,500.00
339	SUNDRY REPAIR AND MAINTENANCE	$ 289.91	$ 249.14	$ 557.87	$ 1,000.00	$ 1,000.00	$ 750.00
510	INSURANCE						
750	TORNADO RECOVERY EXPENDITURES	$ 125,667.46	$ 2,050.00				
900	CAPITAL OUTLAY	$ 23,920.00	$ 22.50	$ -	$ -	$ -	$ -
	TOTAL POLICE EXPENDITURES:	$ 771,614.06	$ 630,014.42	$ 717,775.57	$ 752,285.00	$ 786,777.82	$ 766,492.00

CITY OF DRESDEN

FY 2025-2026 LINE ITEM WORKSHEET BUDGET

110 GENERAL FUND							
						Estimated	Proposed
42200	FIRE PROTECTION AND CONTROL	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget
111	SALARIES- VOLUNTEER FIRE CHIEF	$ 3,780.00	$ 3,780.00	$ 3,780.00	$ 3,780.00	$ 3,780.00	$ 3,780.00
141	OASI (EMPOLYER'S SHARE)	$ 1,716.66	$ 1,468.80	$ 1,465.74	$ 1,972.00	$ 1,820.00	$ 1,972.00
146	WORKMEN'S COMP INSURANCE	$ 2,854.24	$ 2,675.55	$ 971.69	$ 2,700.00	$ 1,401.91	$ 2,700.00
147	UNEMPLOYMENT INSURANCE						
148	EMPLOYEE TRAINING		$ 231.00		$ 700.00	$ 700.00	$ -
162	VOLUNTEER FIREMEN	$ 18,660.00	$ 15,420.00	$ 15,380.00	$ 22,000.00	$ 20,000.00	$ 17,500.00
211	POSTAGE, BOX RENT, ETC.	$ 104.50	$ 10.93		$ 150.00	$ 150.00	$ 100.00
216	RADIO AND TV SERVICES						
231	PUBLICATION OF FORMAL AND LEGAL NOTI				$ 200.00	$ 200.00	$ 100.00
235	MEMBERSHIPS, REGISTRATION FEES, AND	$ 100.00	$ 50.00	$ 50.00	$ 200.00	$ 200.00	$ 200.00
241	ELECTRIC	$ 1,169.19			$ -		
244	GAS	$ 255.65			$ -		
245	TELEPHONE AND TELEGRAPH	$ 794.75			$ -	$ 405.00	$ 810.00
250	PROFESSIONAL SERVICES						
251	EMPLOYEE PHYSICALS				$ 100.00	$ 100.00	$ 150.00
261	REPAIR AND MAINTENANCE MOTOR VEHICL	$ 11,762.21	$ 8,862.13	$ 1,895.57	$ 10,000.00	$ 12,025.00	$ 10,500.00
269	REPAIR AND MAINTENANCE OTHER REPAIR	$ 4,701.49	$ 3,164.00	$ 2,183.51	$ 9,000.00	$ 9,069.31	$ 7,250.00
283	OUT-OF-TOWN EXPENSE		$ 252.26				
310	OFFICE SUPPLIES AND MATERIALS	$ 1,723.55	$ 1,855.28	$ 2,668.34	$ 3,000.00	$ 3,000.00	$ 1,500.00
311	OFFICE STATIONERY AND FORMS						$ 250.00
312	SMALL ITEMS OF EQUIPMENT	$ 7,697.25	$ 2,139.15	$ 1,171.10	$ 5,000.00	$ 8,780.00	$ 4,750.00
322	CHEMICAL, LABORATORY, AND MEDICAL SU						
323	FOOD	$ 274.52		$ 640.00	$ 650.00	$ 775.00	$ -
324	HOUSEHOLD AND JANITORIAL SUPPLIES		$ 93.78		$ 200.00	$ 200.00	$ 150.00
326	CLOTHING AND UNIFORMS	$ 582.30	$ 11,668.67	$ 15,320.00	$ 10,000.00	$ 11,446.05	$ 9,000.00
331	GAS, OIL, DIESEL FUEL, GREASE, ETC.	$ 845.78	$ 266.02	$ 493.83	$ 2,000.00	$ 2,000.00	$ 2,000.00
333	MACHINERY & EQUIPMENT	$ 3,600.81	$ 1,322.70	$ 174.48	$ 3,600.00	$ 3,600.00	$ 2,500.00
334	TIRES, TUBES AND ETC.				$ 3,500.00	$ 3,500.00	$ 3,000.00
510	INSURANCE					$ 2,500.00	
750	TORNADO RECOVERY EXPENDITURES	$ 32,650.79	$ 26,661.85				
900	CAPITAL OUTLAY		$ 129,666.62	$ 42,093.45	$ -	$ 35,604.04	
	TOTAL FIRE PROTECTION EXPENDITURES:	$ 93,273.69	$ 209,588.74	$ 88,287.71	$ 78,752.00	$ 121,256.31	$ 68,212.00

	CITY OF DRESDEN						
	FY 2025-2026 LINE ITEM WORKSHEET BUDGET						
110 GENERAL FUND							
						Estimated	Proposed
42420	**BUILDING INSPECTION**	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Actiual	FY26 Budget
111	SALARIES-CODE INSPECTION PART-TIME						
141	OASI (EMPLOYER'S SHARE)						
142	HOSPITAL AND HEALTH INSURANCE						
148	EMPLOYEE TRAINING						
290	OTHER CONTRACTUAL SERVICES	$ 1,310.00	$ 1,725.00	$ 875.00	$ 1,500.00	$ 1,000.00	$ 500.00
311	OFFICE STATIONERY AND FORMS						
	TOTAL BUILDING INSPECTION EXPENDITURES:	$ 1,310.00	$ 1,725.00	$ 875.00	$ 1,500.00	$ 1,000.00	$ 500.00

CITY OF DRESDEN

FY 2025-2026 LINE ITEM WORKSHEET BUDGET

110 GENERAL FUND

						Estimated	Proposed
43100	**HIGHWAYS AND STREETS**	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget
111	SALARIES-PUBLIC WORKS SUPERVISOR	$ 45,177.05	$ 46,469.79	$ 48,667.12	$ 50,204.00	$ 50,013.00	$ 54,220.00
112	SALARIES-OVERTIME						
121	WAGES-FULL TIME EMPLOYEES	$ 129,945.50	$ 140,256.39	$ 148,747.20	$ 157,067.00	$ 157,137.00	$ 171,777.00
122	WAGES-FULL TIME EMPLOYEES-OVERTIME	$ 4,852.60	$ 2,367.99	$ 1,440.09	$ 2,500.00	$ 2,000.00	$ 2,000.00
141	OASI (EMPLOYER'S SHARE)	$ 12,059.43	$ 12,623.86	$ 13,297.95	$ 16,048.00	$ 16,000.00	$ 17,442.00
142	HOSPITAL AND HEALTH INSURANCE	$ 75,076.15	$ 81,287.02	$ 82,705.44	$ 92,849.00	$ 86,831.00	$ 94,561.00
143	RETIREMENT-CURRENT	$ 31,261.00	$ 32,349.00	$ 36,676.32	$ 37,381.00	$ 37,381.00	$ 38,892.00
145	LIFE INSURANCE	$ 1,814.66	$ 1,869.60	$ 1,869.60	$ 1,870.00	$ 1,870.00	$ 1,870.00
146	WORKMEN'S COMPENSATION	$ 17,921.26	$ 13,529.76	$ 15,762.97	$ 17,000.00	$ 11,825.00	$ 17,000.00
147	UNEMPLOYMENT INSURANCE						
148	EMPLOYEE TRAINING	$ -	$ 160.00				
149	DISABILITY INS.	$ 1,777.36	$ 1,830.96	$ 1,830.96	$ 1,886.00	$ 1,886.00	$ 1,886.00
211	POSTAGE, BOX RENT						
244	GAS	$ 3,379.26	$ 2,886.39	$ 2,722.46	$ 3,400.00	$ 3,300.00	$ 3,000.00
245	TELEPHONE AND TELEGRAPH	$ 1,927.37	$ 2,074.01	$ 2,071.19	$ 2,100.00	$ 2,360.00	$ 2,200.00
261	REPAIR AND MAINTENANCE MOTOR VEHICLE	$ 2,811.18	$ 5,344.16	$ 3,160.99	$ 6,000.00	$ 10,500.00	$ 9,950.00
262	REPAIR AND MAINTENANCE OTHER MACHINERY	$ 10,706.42	$ 15,506.02	$ 14,209.48	$ 15,000.00	$ 27,000.00	$ 19,660.00
265	REPAIR AND MAINTENANCE GROUNDS	$ 972.63	$ 73.95	$ 70.00			
268	REPAIR AND MAINTENANCE ROADS AND STREETS	$ 5,579.28	$ 21,904.02	$ 25,620.27	$ 45,000.00	$ 35,000.00	$ 45,000.00
283	OUT-OF-TOWN EXPENSE						
299	SUNDRY						
311	OFFICE STATIONERY AND FORMS	$ 95.40	$ 417.42	$ 219.79	$ 400.00	$ 500.00	$ 300.00
312	SMALL ITEMS OF EQUIPMENT	$ 1,994.51	$ 579.99	$ 3,066.86	$ 2,500.00	$ 5,100.00	$ 2,950.00
322	CHEMICAL, LABORATORY, AND MEDICAL SUPPLIES	$ 1,103.90	$ 1,431.31	$ 1,185.50	$ 1,500.00	$ 500.00	$ 500.00
324	HOUSEHOLD AND JANITORIAL SUPPLIES	$ 602.41	$ 925.94	$ 790.43	$ 600.00	$ 2,000.00	$ 500.00
326	CLOTHING AND UNIFORMS	$ 910.85	$ 1,546.24	$ 1,009.88	$ 3,000.00	$ 1,500.00	$ 1,350.00
331	GAS, OIL, DIESEL FUEL, GREASE, ETC.	$ 20,827.34	$ 20,125.99	$ 19,807.57	$ 25,000.00	$ 20,000.00	$ 19,750.00
334	TIRES, TUBES AND ETC.	$ 2,863.72	$ 4,809.34	$ 2,597.30	$ 4,000.00	$ 3,000.00	$ 2,450.00
339	SUNDRY REPAIR AND MAINTENANCE SUPPLIES	$ 3,416.47	$ 3,006.69	$ 3,254.00	$ 3,000.00	$ 3,000.00	$ 1,950.00
342	SIGN PARTS AND SUPPLIES	$ 238.76	$ 181.60	$ 905.38	$ 3,000.00	$ 3,500.00	$ 2,700.00
510	INSURANCE						
750	TORNADO RECOVERY EXPENDITURES	$ 14,277.42	$ 225.00				
900	STREET PAVING/CAPITAL OUTLAY	$ 219,482.39	$ 304,563.33	$ 173,644.80	$ -		$ -
932	BRIDGES AND TUNNELS						
940	MACHINERY/BLDG/EQUIPMENT	$ 35,000.00	$ 122,399.51	$ 45,196.98	$ -	$ -	$ -
	TOTAL HIGHWAYS AND STREETS EXPENDITURES:	$ 646,074.32	$ 840,745.28	$ 650,530.53	$ 491,305.00	$ 482,203.00	$ 511,908.00

						Estimated	Proposed
43120	**STATE STREET AID**	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget
247	STREET LIGHTING (ELECTRIC AND MAINT.)	$ 66,599.94	$ 63,519.61	$ 65,445.77	$ 68,000.00	$ 68,000.00	$ 66,820.00
900	CAPITAL OUTLAY SIDEWALK REPAIRS	$ 660.00	$ 63,675.51		$ 15,000.00	$ 26,500.00	$ 18,845.00
	TOTAL STREET LIGHTING EXPENDITURES:	$ 67,259.94	$ 127,195.12	$ 65,445.77	$ 83,000.00	$ 94,500.00	$ 85,665.00

						Estimated	Proposed
44140	**ANIMAL CONTROL**	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget
300	SUPPLIES	$ 781.95	$ 1,560.70	$ 12,167.83	$ 6,500.00	$ 6,500.00	$ 4,000.00
	TOTAL ANIMAL CONTROL EXPENDITURES:	$ 781.95	$ 1,560.70	$ 12,167.83	$ 6,500.00	$ 6,500.00	$ 4,000.00

CITY OF DRESDEN

FY 2025-2026 LINE ITEM WORKSHEET BUDGET

110 GENERAL FUND

						Estimated	Proposed
44420	**HARMON AND LUCILLE MCWHERTER CIVIC CENTER**	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Actiual	FY26 Budget
241	ELECTRIC	$ 9,083.25	$ 12,707.04	$ 10,027.48	$ 10,000.00	$ 10,000.00	$ 8,985.00
244	GAS	$ 2,068.46	$ 1,599.19	$ 2,018.65	$ 2,100.00	$ 2,100.00	$ 1,100.00
260	REPAIR AND MAINTENANCE SERVICES	$ 4,055.20	$ 8,142.90	$ 4,785.19	$ 2,500.00	$ 8,947.00	$ 2,750.00
287	MEALS						
324	HOUSEHOLD AND JANITORIAL SUPPLIES		$ 276.36	$ 253.31	$ 100.00	$ 100.00	$ 100.00
900	CAPITAL OUTLAY	$ 7,580.37	$ 24,500.00			$ 47,120.00	
	TOTAL MCWHERTER CIVIC CENTER EXPENDITURES:	$ 22,787.28	$ 47,225.49	$ 17,084.63	$ 14,700.00	$ 68,267.00	$ 12,935.00

						Estimated	Proposed
44430	**PLAYGROUNDS**	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Actiual	FY26 Budget
111	SALARIES-PARK SUPERVISOR	$ 44,732.00	$ 45,464.82	$ 48,241.28	$ 49,790.00	$ 49,586.00	$ 51,347.00
121	WAGES-PARK EMPLOYEES-2 FULLTIME	$ 52,274.10	$ 64,106.70	$ 75,434.73	$ 97,837.00	$ 94,798.00	$ 64,015.00
122	WAGES-OVERTIME	$ 1,726.70	$ 1,076.12	$ 1,197.98	$ 2,000.00	$ 1,000.00	$ 1,500.00
124	WAGES-TEMPORARY EMPLOYEES	$ 14,205.97	$ 16,712.15	$ 7,412.84	$ 13,568.00	$ 16,000.00	$ 37,840.00
141	OASI (EMPLOYER'S SHARE)	$ 7,789.23	$ 8,556.16	$ 9,300.15	$ 12,485.00	$ 12,346.00	$ 11,835.00
142	HOSPITAL AND HEALTH INSURANCE	$ 58,426.68	$ 53,210.90	$ 38,001.39	$ 62,578.00	$ 56,227.00	$ 36,633.00
143	RETIREMENT-CURRENT	$ 15,527.00	$ 16,283.00	$ 20,026.40	$ 20,447.00	$ 20,447.00	$ 17,619.00
145	LIFE INSURANCE	$ 1,069.44	$ 1,003.41	$ 901.89	$ 1,661.00	$ 1,661.00	$ 1,215.00
146	WORKMEN'S COMPENSATION	$ 3,633.28	$ 2,336.44	$ 3,118.30	$ 4,000.00	$ 3,509.00	$ 4,500.00
147	UNEMPLOYMENT INSURANCE						
148	EMPLOYEE TRAINING						
149	DISABILITY INS.	$ 963.15	$ 981.03	$ 883.86	$ 1,674.00	$ 1,674.00	$ 1,226.00
231	PUBLICATION OF FORMAL AND LEGAL NOTICE						
235	MEMBERSHIPS, REGISTRATION FEES, AND TU	$ 480.00			$ 500.00	$ 250.00	$ 100.00
241	ELECTRIC	$ 5,974.77	$ 7,408.66	$ 7,557.82	$ 7,000.00	$ 7,621.00	$ 5,020.00
244	GAS	$ 333.62	$ 403.35	$ 232.00	$ 400.00	$ 200.00	$ 300.00
245	TELEPHONE AND TELEGRAPH	$ 1,769.82	$ 1,800.52	$ 1,810.52	$ 1,800.00	$ 1,800.00	$ 1,000.00
251	EMPLOYEE PHYSICALS						
260	REPAIR AND MAINTENANCE SERVICES	$ 751.65	$ 27.50	$ 32.00	$ 1,000.00	$ 500.00	$ 750.00
261	REPAIR AND MAINTENANCE MOTOR VEHICLES	$ 2,353.96	$ 4,834.81	$ 2,337.59	$ 2,000.00	$ 1,000.00	$ 1,100.00
262	REPAIR AND MAINTENANCE OTHER MACHINERY	$ 5,512.35	$ 1,485.71	$ 10,746.59	$ 1,500.00	$ 3,300.00	$ 2,975.00
265	REPAIR AND MAINTENANCE GROUNDS AND GRO	$ 11,492.67	$ 10,662.53	$ 14,467.52	$ 15,000.00	$ 19,200.00	$ 13,000.00
283	OUT-OF-TOWN EXPENSE				$ 750.00		
290	OTHER CONTRACTUAL SERVICES = FM						
311	OFFICE STATIONERY AND FORMS	$ 65.53	$ 603.80	$ 149.29	$ 200.00	$ 200.00	$ 100.00
312	SMALL ITEMS OF EQUIPMENT	$ 5,728.99	$ 1,925.84	$ 2,032.89	$ 5,000.00	$ 5,000.00	$ 2,700.00
321	SUPPLIES - FM						
324	HOUSEHOLD AND JANITORIAL SUPPLIES	$ 815.15	$ 1,027.77	$ 906.62	$ 850.00	$ 850.00	$ 700.00
325	RECREATION SUPPLIES	$ 4,808.94	$ 7,896.39	$ 4,945.91	$ 15,000.00	$ 10,800.00	$ 9,000.00
326	CLOTHING AND UNIFORMS	$ 606.15	$ 1,348.95	$ 1,445.84	$ 1,200.00	$ 1,200.00	$ 1,200.00
331	GAS, OIL, DIESEL FUEL, GREASE, ETC.	$ 4,986.28	$ 4,976.22	$ 6,517.79	$ 6,000.00	$ 6,000.00	$ 6,000.00
334	TIRES, TUBES AND ETC.	$ 369.99	$ 282.56	$ 1,198.79	$ 750.00	$ 750.00	$ 900.00
339	SUNDRY REPAIR AND MAINTENANCE SUPPLIES	$ 1,002.21	$ 920.83	$ 2,101.37	$ 1,200.00	$ 1,200.00	$ 1,500.00
342	SIGN PARTS = FM						
510	INSURANCE					$ 2,460.00	
727	DRESDEN ATHLETIC CENTER	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
750	TORNADO RECOVERY EXPENDITURES	$ 700.00					
900	CAPITAL OUTLAY	$ 22,448.20	$ 26,997.10		$ -		$ -
901	WILSON PARK BEAUTIFICATION						$ -
940	MACHINERY AND EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL PLAYGROUNDS EXPENDITURES:	$ 275,547.83	$ 287,333.27	$ 266,001.36	$ 331,190.00	$ 324,579.00	$ 279,075.00

CITY OF DRESDEN

FY 2025-2026 LINE ITEM WORKSHEET BUDGET

110 GENERAL FUND

44460	OTHER RECREATION FACILITIES - FARMER'S MARKET	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	Estimated FY25 Actiual	Proposed FY26 Budget
124	WAGES-TEMPORARY EMPLOYEES	$ 1,347.00	$ 1,176.00	$ 1,404.00	$ 3,750.00	$ 3,000.00	$ 3,750.00
141	OASI (EMPLOYER'S SHARE)	$ 98.01	$ 88.13	$ 104.65	$ 287.00	$ 230.00	$ 287.00
142	HOSPITAL AND HEALTH INSURANCE						
146	WORKMEN'S COMPENSATION						
148	EMPLOYEE TRAINING						
211	POSTAGE, BOX RENT, ETC						
231	PUBLICATION OF FORMAL AND LEGAL NOTICE	$ 37.50		$ 240.00	$ 500.00	$ 500.00	$ 250.00
235	MEMBERSHIPS, REGISTRATION FEES, AND TU						
236	PUBLIC RELATIONS				$ 250.00	$ 250.00	$ 200.00
241	ELECTRIC	$ 649.69	$ 2,350.34	$ 1,310.72	$ 900.00	$ 1,200.00	$ 1,000.00
245	TELEPHONE AND TELEGRAPH						
250	PROFESSIONAL SERVICES	$ 100.00			$ 250.00	$ 250.00	$ 200.00
260	REPAIR AND MAINTENANCE SERVICES	$ 857.44	$ 17.98	$ 10.18	$ 200.00	$ 200.00	$ 150.00
265	REPAIR AND MAINTENANCE GROUNDS AND GRO	$ 649.20	$ 712.85	$ 278.04	$ 400.00	$ 400.00	$ 200.00
283	OUT-OF-TOWN EXPENSE						
290	OTHER CONTRACTUAL SERVICES	$ 400.00		$ 150.00	$ 250.00	$ 200.00	
311	OFFICE STATIONERY AND FORMS						
312	SMALL ITEMS OF EQUIPMENT	$ 65.97	$ 270.32				
321	AGRICULTURE AND HORTICULTURAL SUPPLIES		$ 635.00		$ 250.00	$ 720.00	$ 250.00
323	FOOD	$ 135.67	$ 44.65		$ 150.00	$ 50.00	
324	HOUSEHOLD AND JANITORIAL SUPPLIES	$ 219.42	$ 85.58	$ 177.23	$ 100.00	$ 100.00	$ 100.00
325	RECREATION SUPPLIES	$ 697.45	$ 347.93	$ 128.99	$ 300.00	$ 100.00	$ 100.00
326	CLOTHING AND UNIFORMS						
339	SUNDRY REPAIR AND MAINTENANCE SUPPLIES						
510	INSURANCE						
900	CAPITAL OUTLAY						
	TOTAL OTHER REC FACILITIES EXPENDITURES:	$ 5,257.35	$ 5,728.78	$ 3,803.81	$ 7,587.00	$ 7,200.00	$ 6,487.00

CITY OF DRESDEN

FY 2025-2026 LINE ITEM WORKSHEET BUDGET

110 GENERAL FUND							
						Estimated	Proposed
44800	**LIBRARIES**	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Actiual	FY26 Budget
722	CONTRIBUTIONS	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00
	TOTAL LIBRARIES EXPENDITURES:	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00
						Estimated	Proposed
49000	**DEBT SERVICE**	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Actiual	FY26 Budget
601	BANK NOTES	$ 105,991.34					
610	BONDS				$ 112,000.00	$ 112,000.00	$ 118,000.00
631	INTEREST ON BONDED DEBT						
633	INTEREST ON BANK DEBT	$ 2,260.91	$ 896.65	$ 162,447.31	$ 348,001.00	$ 348,001.00	$ 341,022.00
	TOTAL DEBT SERVICE EXPENDITURES:	$ 108,252.25	$ 896.65	$ 162,447.31	$ 460,001.00	$ 460,001.00	$ 459,022.00
	TOTAL GENERAL FUND EXPENDITURES:	$ 2,496,249.57	$ 3,023,092.82	$ 7,390,398.48	$ 2,662,480.00	$ 5,789,877.49	$ 2,635,934.00

131 SOLID WASTE FUND							
						Estimated	Proposed
43210	**SOLID WASTE**	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Actiual	FY26 Budget
295	SOLID WASTE COLLECTION	$ 292,242.44	$ 299,574.69	$ 298,430.09	$ 379,785.00	$ 399,305.00	$ 411,285.00
750	TORNADO RECOVERY EXPENDITURES	$ 199,146.70	$ 419,372.08				
	TOTAL SOLID WASTE EXPENDITURES:	$ 491,389.14	$ 718,946.77	$ 298,430.09	$ 379,785.00	$ 399,305.00	$ 411,285.00
132 SOLID WASTE SPECIAL FUND - Street Sweeper/Grapple/Landfill							
						Estimated	Proposed
43240	**WASTE DISPOSAL**	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Actiual	FY26 Budget
121	Wages - Permanent Employees	580.09					
141	OASI - Employer's Share	44.38					
250	Professional Services	10,375.23	9,713.00		15,000.00	22,000.00	15,000.00
262	Repair & Maintenance Other Machinery	488.71	6,965.31	252.41	4,000.00		
290	Other Contractual Services	(553.80)			4,999.00		
331	Gas, Oil, Diesel Fuel Etc	3,484.84	3,931.96	2,612.12	4,000.00	4,000.00	
339	Sundry Repair and Maintenance Supplies	1,815.00			500.00		
900	Capital Outlay	177,920.00					
	TOTAL SOLID WASTE EXPENDITURES:	$ 194,154.45	$ 20,610.27	$ 2,864.53	$ 28,499.00	$ 26,000.00	$ 15,000.00

413 WATER & SEWER EXPENDITURES							
						Estimated	Proposed
52100	WATER EXPENDITURES:	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget
111	SALARIES-WATER PLANT SUPERVISOR	$ 46,543.68	$ 46,491.00	$ 49,915.36	$ 48,741.00	$ 49,000.00	$ 50,233.00
112	SALARIES-OVERTIME						
121	WAGES-FULL TIME EMPLOYEES	$ 137,351.06	$ 140,639.98	$ 145,356.09	$ 150,484.00	$ 150,484.00	$ 152,712.00
122	WAGES-FULL TIME EMPLOYEES-OVERTIME	$ 3,715.73	$ 1,970.50	$ 1,950.26	$ 2,500.00	$ 2,500.00	$ 2,500.00
141	OASI (EMPLOYER'S SHARE)	$ 13,246.77	$ 13,085.16	$ 14,719.70	$ 15,432.00	$ 15,452.00	$ 15,717.00
142	HOSPITAL AND HEALTH INSURANCE	$ 50,107.59	$ 46,864.84	$ 42,065.74	$ 52,185.00	$ 41,000.00	$ 45,907.00
143	RETIREMENT-CURRENT	$ 30,574.00	$ 31,909.00	$ 30,488.16	$ 30,793.00	$ 30,793.00	$ 31,688.00
145	LIFE INSURANCE	$ 1,662.00	$ 1,662.00	$ 1,588.99	$ 1,605.00	$ 1,605.00	$ 1,528.00
146	WORKMEN'S COMPENSATION	$ 8,287.96	$ 4,957.43	$ 4,094.92	$ 5,000.00	$ 4,102.00	$ 5,000.00
148	EMPLOYEE TRAINING	$ 400.00	$ 320.00	$ 160.00	$ 350.00	$ 160.00	
149	DISABILITY INSURANCE	$ 1,759.56	$ 1,759.56	$ 1,727.36	$ 1,813.00	$ 1,813.00	$ 1,734.00
211	POSTAGE,BOX RENT, ETC.	$ 6,789.53	$ 8,907.74	$ 8,243.28	$ 8,500.00	$ 10,000.00	$ 10,000.00
231	PUBLICATION OF FORMAL AND LEGAL NOTI	$ 631.62	$ 728.50	$ 540.32	$ 700.00	$ 700.00	$ 600.00
235	MEMBERSHIPS, REGISTRATION FEES, ETC.	$ 4,571.02	$ 3,550.28	$ 4,394.42	$ 5,000.00	$ 5,000.00	$ 5,000.00
241	ELECTRIC	$ 47,588.06	$ 48,732.78	$ 47,161.78	$ 47,500.00	$ 47,500.00	$ 48,000.00
245	TELEPHONE AND TELEGRAPH						
250	PROFESSIONAL SERVICES	$ 444,479.00	$ 3,733.00	$ 3,153.30	$ 5,000.00	$ 5,000.00	$ 5,000.00
253	ACCOUNTING AND AUDITING SERVICES						
259	LAB AND TESTING	$ 2,760.60	$ 3,036.37	$ 5,761.40	$ 3,500.00	$ 3,500.00	$ 3,500.00
261	REPAIR AND MAINTENANCE MOTOR VEHICLE	$ 1,434.73	$ 1,391.20	$ 282.57	$ 2,500.00	$ 5,000.00	$ 5,000.00
262	REPAIR AND MAINTENANCE OTHER MACHINE	$ 21,243.60	$ 23,418.63	$ 8,530.84	$ 30,000.00	$ 30,000.00	$ 29,000.00
265	REPAIR AND MAINTENANCE GROUNDS						
283	OUT-OF-TOWN EXPENSES				$ 500.00		$ 500.00
311	OFFICE STATIONERY AND FORMS						
312	SMALL ITEMS OF EQUIPMENT	$ 834.67		$ 199.98	$ 2,000.00	$ 3,000.00	$ 3,000.00
322	CHEMICAL, LABORATORY, AND MEDICAL SUPPLIES	$ 20,457.18	$ 25,078.89	$ 23,120.01	$ 19,500.00	$ 30,000.00	$ 30,000.00
324	HOUSEHOLD AND JANITORIAL SUPPLIES			$ 91.48			
326	CLOTHING AND UNIFORMS	$ 369.99	$ 609.00	$ 77.92	$ 2,000.00	$ 1,000.00	$ 1,000.00
331	GAS, OIL, DIESEL FUEL, GREASE, ETC.						
334	TIRES, TUBES, ETC.			$ 36.76			
338	REPAIR PARTS FOR WATER OR SEWER LINE	$ 44,423.72	$ 63,128.16	$ 51,538.13	$ 65,000.00	$ 71,300.00	$ 75,000.00
510	INSURANCE						
540	DEPRECIATION						
550	AMORTIZATION		$ 109,590.00	$ 109,590.00	$ 109,590.00	$ 109,590.00	$ 109,590.00
631	INT ON BONDED DEBT		$ 60,793.00	$ 59,073.00	$ 57,319.00	$ 57,319.00	$ 55,529.00
750	TORNADO RECOVERY EXPENDITURES	$ 11,260.15					
900	CAPITAL OUTLAY	$ -		$ -	$ 135,000.00		
940	MACHINERY & EQUIPMENT	$ -		$ -	$ 150,000.00		$ 154,000.00
	TOTAL WATER EXPENDITURES:	$ 900,492.22	$ 642,357.02	$ 613,861.77	$ 952,512.00	$ 675,818.00	$ 841,738.00

413 WATER & SEWER EXPENDITURES							
						Estimated	Proposed
52100	WATER EXPENDITURES:	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget
						Estimated	Proposed
52200	SEWER EXPENDITURES:	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget
111	SALARIES-SEWER SUPERVISOR	$ (18,632.16)					
112	SALARIES-OVERTIME						
121	WAGES-FULL TIME EMPLOYEES	$ 74,974.93	$ 74,535.79	$ 80,085.06	$ 76,656.00	$ 76,656.00	$ 77,756.00
122	WAGES-FULL TIME EMPLOYEES-OVERTIME	$ 4,019.02	$ 3,827.84	$ 3,886.50	$ 3,800.00	$ 3,800.00	$ 4,000.00
141	OASI (EMPLOYER'S SHARE)	$ 5,030.52	$ 5,157.37	$ 5,502.11	$ 6,155.00	$ 6,155.00	$ 6,255.00
142	HOSPITAL AND HEALTH INSURANCE	$ 26,020.97	$ 25,337.61	$ 25,435.92	$ 28,553.00	$ 21,007.00	$ 21,164.00
143	RETIREMENT-CURRENT	$ 15,047.00	$ 15,696.50	$ 13,182.36	$ 13,429.00	$ 13,429.00	$ 13,811.00
145	LIFE INSURANCE	$ 683.52	$ 683.52	$ 683.52	$ 684.00	$ 684.00	$ 752.00
146	WORKMEN'S COMPENSATION	$ 4,144.47	$ 2,475.28	$ 2,047.47	$ 2,500.00	$ 2,051.00	$ 2,500.00
148	EMPLOYEE TRAINING	$ 600.00			$ 1,000.00	$ 600.00	$ 800.00
149	DISABILITY INSURANCE	$ 670.56	$ 670.56	$ 670.56	$ 691.00	$ 691.00	$ 762.00
211	POSTAGE,BOX RENT, ETC.	$ 300.00		$ 268.00	$ 350.00	$ 350.00	$ 350.00
231	PUBLICATION OF FORMAL AND LEGAL NOTI	$ 127.88				$ 269.00	$ 300.00
235	MEMBERSHIPS, REGISTRATION FEES, ETC.	$ 5,930.00	$ 4,500.00	$ 4,500.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
241	ELECTRIC	$ 44,704.23	$ 39,478.48	$ 39,128.62	$ 38,500.00	$ 38,500.00	$ 39,000.00
250	PROFESSIONAL SERVICES	$ 8,649.36					
259	LAB AND TESTING	$ 1,560.00	$ 2,270.13	$ 1,592.00	$ 3,500.00	$ 3,900.00	$ 4,000.00
261	REPAIR AND MAINTENANCE MOTOR VEHICLE	$ 130.93	$ 1,076.00	$ 440.31	$ 2,000.00	$ 1,500.00	$ 2,000.00
262	REPAIR AND MAINTENANCE OTHER MACHINE	$ 17,120.89	$ 23,517.86	$ 11,910.24	$ 25,000.00	$ 21,250.00	$ 23,000.00
283	OUT-OF-TOWN EXPENSES	$ 199.11					
312	SMALL ITEMS OF EQUIPMENT	$ 498.96	$ 220.96	$ 233.96	$ 1,000.00	$ 500.00	$ 1,500.00
322	CHEMICAL, LABORATORY, AND MEDICAL SUPPLIES	$ 13,371.74	$ 15,084.21	$ 18,262.45	$ 19,000.00	$ 13,000.00	$ 16,000.00
326	CLOTHING AND UNIFORMS	$ 368.01	$ 546.99	$ 288.96	$ 1,500.00	$ 1,500.00	$ 500.00
338	REPAIR PARTS FOR WATER OR SEWER LINE	$ 18,891.54	$ 20,647.88	$ 9,122.51	$ 20,000.00	$ 16,000.00	$ 20,000.00
510	INSURANCE			$ 2,500.00			
550	AMORTIZATION						
631	INTEREST ON BONDED DEBT						
750	TORNADO RECOVERY EXPENDITURES	$ 34,790.28					
900	CAPITAL OUTLAY	$ -	$ 668.58		$ 15,000.00		$ 145,000.00
	TOTAL SEWER EXPENDITURES:	$ 259,201.76	$ 236,395.56	$ 219,740.55	$ 264,318.00	$ 226,842.00	$ 384,450.00

413 WATER & SEWER EXPENDITURES							
						Estimated	Proposed
52100	**WATER EXPENDITURES:**	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget
						Estimated	Proposed
52300	**WATER AND SEWER EXPENDITURES:**	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget
235	MEMBERSHIPS, REGISTRATION FEES, ETC.	$ 1,501.04	$ 1,902.44	$ 1,925.60	$ 3,000.00	$ 3,000.00	$ 2,500.00
245	TELEPHONE AND TELEGRAPH	$ 4,270.50	$ 4,317.54	$ 5,934.56	$ 4,700.00	$ 4,300.00	$ 4,300.00
311	OFFICE STATIONERY AND FORMS	$ 3,143.96	$ 3,589.01	$ 3,199.46	$ 4,500.00	$ 4,500.00	$ 4,500.00
312	SMALL ITEMS OF EQUIPMENT						
324	HOUSEHOLD AND JANITORIAL SUPPLIES	$ 7.88	$ 75.40	$ 59.81	$ 150.00	$ 100.00	$ 125.00
331	GAS, OIL, DIESEL FUEL, GREASE, ETC.	$ 8,652.89	$ 7,438.83	$ 9,514.27	$ 10,000.00	$ 10,000.00	$ 10,000.00
334	TIRES, TUBES, ETC.	$ 860.40	$ 1,175.84	$ 1,630.72	$ 2,500.00	$ 1,700.00	$ 2,500.00
510	INSURANCE	$ 47,965.00	$ 53,362.00	$ 73,985.50	$ 82,000.00	$ 82,462.00	$ 89,000.00
540	DEPRECIATION	$ 211,193.34	$ 224,645.57	$ 243,530.31	$ 255,762.00	$ 271,336.00	$ 333,623.00
541	PROVISION FOR DEPRECIATION						
750	TORNADO RECOVERY EXPENDITURES	$ 1,580.63					
	TOTAL WATER AND SEWER EXPENDITURES:	$ 279,175.64	$ 296,506.63	$ 339,780.23	$ 362,612.00	$ 377,398.00	$ 446,548.00
						Estimated	Proposed
52329	**OTHER NON-OPERATING EXPENSES**	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget
601	BANK NOTES						
611	RETIREMENT OF BONDS						
631	INTEREST ON BONDED DEBT						
633	INTEREST ON BANK NOTES						
900	CDBG GRANT MATCH						
	TOTAL OTHER NON-OPERATING EXPENSES:	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL WATER AND SEWER FUND EXPENDITURES:	$ 1,438,869.62	$ 1,175,259.21	$ 1,173,382.55	$ 1,579,442.00	$ 1,280,058.00	$ 1,672,736.00
	(ALL DEPARTMENTS)			$ 1,173,382.55	$ 1,279,442.00	$ 1,280,058.00	$ 1,373,736.00

619 DRUG FUND							
						Estimated	Proposed
45000	**DRUG FUND EXPENSE**	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Actual	FY26 Budget
599	DRUG EXPENSE	$ 1,922.02	$ 2,462.97	$ 4,145.05	$ 4,000.00	$ 4,000.00	$ 4,000.00
900	CAPITAL OUTLAY			$ 41,694.00		$ 7,000.00	
	TOTAL DRUG FUND EXPENDITURES:	$ 1,922.02	$ 2,462.97	$ 45,839.05	$ 4,000.00	$ 11,000.00	$ 4,000.00