CITY OF DRESDEN
SPECIAL CALLED MEETING AGENDA
June 23, 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. Input From Citizens

Moore/Johnson Family

V. Unfinished Business
- A. Storm Drain Projects Update
- B. Budget Ordinance 2025-03 – Second & Final Reading
- C. Budget Amendment Resolution 2025-19

VI. Adjournment

Outlook

Dresden Drainage Improvements

From Travis Martin <travism@a2h.com>
Date Fri 6/6/2025 10:57 AM
To lmoore6364@gmail.com <lmoore6364@gmail.com>
Cc Jennifer Branscum <cityrecorder@cityofdresden.net>

Mrs. Moore,
In response to your calls, below is an explanation of the steps being taken to develop the drainage replacement project for the City of Dresden and approximate schedule. Please note that this process is the legal procurement process that must be followed by the City.

Survey – The project areas must be surveyed in order for us to complete a design. That phase of work has been completed.

Design, Specifications, Bid Documents – Due to the cost of the project, the City is required by law to have project designed by a professional Engineer. This also includes specification manuals and bid documents.

Advertisement – The City is legally required to advertise the project to request bids.

Bid Opening – Follow the advertisement period we will open bids. The bids will be reviewed by the City, and the Council will need to approve the bid at the following board meeting.

Contract Award – Once the board has approved the bid, we will request bonds from the Contractor, prepare contracts and schedule a preconstruction meeting.

Begin construction – At the preconstruction meeting a date will be set for the start of construction. The contractor will need time to order materials and have them delivered. Please note that the date shown for construction is approximate. The contractor will have to provide a schedule at the preconstruction meeting.

Schedule

Survey	Complete
Design	June 11
Advertisement	June 18
Bid Opening	July 2
Council Approval	July 7
Preconstruction Mtg	July 22
Begin Construction	August 4

Travis Martin
Senior Associate Principal
A2H - Engineers • Architects • Planners

Office: 731.300.3050
Email: travism@a2h.com

ADVERTISEMENT FOR BIDS

CITY OF DRESDEN

2025 DRESDEN DRAINAGE IMPROVEMENTS

General Notice

CITY OF DRESDEN (Owner) is requesting Bids for the construction of the following Project:

2025 DRESDEN DRAINAGE IMPROVEMENTS

Bids for the construction of the Project will be received at the office of **Mark Maddox, Mayor**, located at the **City of Dresden, 117 West Main Street, Dresden, TN 38225**, until **July 2, 2025** at **10:00 AM** local time. At that time the Bids received will be publicly opened and read.

The Project includes the following Work:

The proposed project will replace drain pipes, inlets, and endwalls in five locations in the City of Dresden.

The Project has an expected duration of **60** days.

Obtaining the Bidding Documents

Information and Bidding Documents for the Project can be found at the following designated website:

http://www.a2hplanroom.com

Electronic files may be viewed and/or downloaded free of charge from the **A2H Planroom**. Hard copy sets of plans and specifications will also be available for purchase on the planroom at the contractor's expense. Prospective Bidders are urged to register with the A2H Planroom as a plan holder, even if Bidding Documents are obtained from a plan room or source other than the A2H Planroom. An official list of bidders will be maintained at the A2H Planroom to ensure that eligibility requirements of the bidder are met prior to bid opening. Any bid submitted from a bidder not on the official bidders list will not be opened. All official notifications, addenda, and other Bidding Documents will be offered only through the A2H Planroom. Neither Owner nor Engineer will be responsible for Bidding Documents, including addenda, if any, obtained from sources other than the A2H Planroom.

The Issuing Office for the Bidding Documents is:

A2H, Inc.
65 GERMANTOWN COURT, SUITE 300
MEMPHIS, TN 38018
(901) 372-0404

Prospective Bidders may obtain or examine the Bidding Documents at the Issuing Office by contacting **Heather Murchison, Project Coordinator**, either by phone **(901-372-0404)** or email **heatherm@a2h.com**. Partial sets of Bidding Documents will not be available from the Issuing Office. Neither Owner nor Engineer will be responsible for Bidding Documents, including addenda, if any, obtained from sources other than the Issuing Office.

Instructions to Bidders.

Bids must be submitted with envelope label (provided in the bid documents) affixed to the front of the envelope.

For all further requirements regarding bid submittal, qualifications, procedures, and contract award, refer to the Instructions to Bidders that are included in the Bidding Documents.

This Advertisement is issued by:

Owner: **City of Dresden**
By: **Mark Maddox**
Title: **Mayor**
Date: **June 18, 2025**

Public Notice

The City of Dresden, Tennessee, hereby provides certain financial information for the 2025-2026 fiscal year budget in accordance with the requirements of T.C.A. § 6-56-206. **There will be a public hearing concerning the budget at Dresden Municipal Complex (117 West Main Street) on June 23, 2025 at 5:45 p.m.** All citizens are encouraged to attend the public hearing or questions or comments may be emailed to cityrecorder@cityofdresden.net. The budget and all supporting data is available by contacting City Hall (731-364-2270) for public inspection.

	Actual 2023-2024	Estimated 2024-2025	Proposed 2025-2026
GENERAL FUND			
Revenues			
Local Taxes	$1,706,877	$1,779,160	$1,864,748
State of Tennessee	$746,081	$3,677,806	$557,800
Federal Government	$0	$0	$0
Other Sources	$7,350,039	$277,872	$213,350
Total	$9,802,997	$5,734,838	$2,635,934
Expenditures			
Salaries	$905,846	$989,794	$1,006,179
Other Costs	$6,958,528	$4,800,083	$1,629,755
Total	$7,864,374	$5,789,877	$2,635,934
Fund Balance			
Beginning	$537,428	$2,476,051	$2,421,012
Ending	$2,476,051	$2,421,012	$2,421,012
Employee Positions	21	21	22
DRUG FUND			
Revenues			
State of Tennessee	$0	$0	$0
Other Sources	$16,575	$16,429	$13,700
Total	$16,575	$16,429	$13,700
Expenditures			
Salaries	$0	$0	$0
Other Costs	$45,839	$11,000	$4,000
Total	$45,839	$11,000	$4,000
Fund Balance			
Beginning	$62,502	$33,238	$38,667
Ending	$33,238	$38,667	$48,367
Employee Positions	0	0	0

Budget Ordinance 2025-03

AN ORDINANCE OF THE CITY OF DRESDEN, TENNESSEE ADOPTING THE ANNUAL OPERATING AND CAPITAL BUDGET AND TAX RATE FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026.

WHEREAS, Tennessee Code Annotated Title 9 Chapter 1 Section 116 requires that all funds of the State of Tennessee and all its political subdivisions shall fist be appropriated before being expended and that only funds that are available shall be appropriated; and

WHEREAS, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by that state statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriate in excess of estimated available funds; and

WHEREAS, the governing body has published the annual operating budget and budgetary comparisons of the proposed budget with the prior year (actual) and the current year (estimated) in a newspaper of general circulation not less than ten (10) days prior to the meeting where the governing body will consider final passage of the budget.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF DRESDEN, TENNESSEE AS FOLLOWS:

Section 1: That the governing body estimates anticipated revenues of the municipality from all sources to be as follows.

GENERAL FUND	2023-2024 ACTUAL	2024-2025 ESTIMATED	2025-2026 PROPOSED
Local Taxes	$1,706,877	$1,779,160	$1,864,784
License and Permits	$31,750	$33,300	$32,700
Intergovernmental	$746,081	$3,677,806	$557,800
Charge for Services	$39,661	$70,380	$71,625
Other	$7,278,628	$174,192	$109,025
Total Revenues	$9,802,997	$5,734,838	$2,635,934
Beginning Fund Balance	$537,428	$2,476,051	$2,421,012
Total Available Funds	$10,340,425	$8,210,889	$5,056,946

SOLID WASTE FUNDS	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed
Charges for Services	$366,382	$406,832	$419,037
Miscellaneous Revenues	$20,175	$19,376	$16,000
Total Revenues	$386,557	$426,208	$435,037

Beginning Fund Balance	$330,962	$416,224	$417,127
Total Available Funds	$717,519	$842,432	$852,164

Water & Sewer Fund	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed
Operating Revenues	$1,092,868	$1,196,380	$1,378,850
Total Revenues	$1,167,529	$1,551,254	$1,433,850
Beginning Fund Balance	$5,254,618	$5,241,655	$5,512,851
Total Available Funds	$6,422,147	$6,792,909	$6,946,701

DRUG FUND	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed
Court Fines	$16,575	$16,429	$13,700
Beginning Fund Balance	$62,502	$33,238	$38,667
Total Available Funds	$79,077	$49,667	$52,367

Section 2: That the governing body appropriates from these anticipated revenues and unexpended and unencumbered funds as follows:

General Fund	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed
Administration	$5,860,400	$3,506,860	$455,073
Police Department	$764,139	$786,778	$766,492
Fire Department	$88,288	$121,256	$68,212
Public Works	$723,097	$583,203	$601,573
Parks & Recreation	$266,003	$331,779	$285,562
Debt Service	$162,447	$460,001	$459,022
Total Appropriations	$7,864,374	$5,789,877	$2,635,934

Solid Waste Fund	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed
Solid Waste	$301,295	$425,305	$426,285
Total Appropriations	$301,295	$425,305	$426,285

Water & Sewer Fund	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed
Water & Sewer	$1,180,492	$1,280,058	$1,373,736
Total Appropriations	$1,180,492	$1,280,058	$1,373,736

Drug Fund	2023-2024 Actual	2024-2025 Estimated	2025-2026 Proposed
Police	$45,839	$11,000	$4,000
Total Appropriations	$45,839	$11,000	$4,000

Section 3: At the end of the current fiscal year, the governing body estimates balances/(deficits) as follows:

General Fund	$2,421,012
Solid Waste Fund	$417,127
Drug Fund	$38,667
Water & Sewer Fund	$5,512,851

Section 4: That the governing body recognizes that the municipality has bonded and other indebtedness as follows:

Bonded or Other Indebtedness	Debt Redemption	Interest Requirements	Debt Authorized and Unissued	Condition of Sinking Fund
Bonds	$5,888,000	$5,044,396	$0	
Notes	$0	$0	$0	
Capital Leases	$2,776,470	$746,611	$0	
Other Debt	$15,091	$22	$0	

Section 5: During the coming fiscal year, the governing body has planned capital projects and proposed funding as follows:

Proposed Capital Projects	Proposed Amount Financed by Appropriations	Proposed Amount Financed by Debt
Sidewalk Repair	$18,845	$0
Mower	$25,000	$0
Mini Excavator w/Trailer	$84,000	$0
Service Truck	$45,000	$0
Sewer Rehab	$145,000	$0

Section 6: No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget Law of 1982 T.C.A. Section 6-56-208. In addition, no appropriation may be made in excess of available funds except to provide for an actual emergency threatening the health, property or lives of the inhabitants of the municipality and declared by a two-thirds (2/3) vote of at least a quorum of the governing body in accord with Section 6-56-205 of the Tennessee Code Annotated.

Section 7: Money may be transferred from one appropriation to another in the same fund only by appropriate ordinance by the governing body, subject to such limitations and procedures as it may describe as allowed by Section 6-56-209 of the Tennessee Code Annotated. Any resulting transfers shall be reported to the governing body at its next regular meeting and entered into the minutes.

Section 8: A detailed financial plan will be attached to this budget and become part of this budget ordinance. In addition, the published operating budget and budgetary comparisons shown by fund with beginning and ending fund balances and the number of full-time equivalent employees required by Section 6-56-206, Tennessee Code Annotated will be attached.

Section 9: If for any reason a budget ordinance is not adopted prior to the beginning of the next fiscal year, the appropriations in this budget ordinance shall become the appropriations for the next fiscal year until the adoption of the new budget ordinance in accordance with Section 6-56-210, Tennessee Code Annotated provided sufficient revenues are being collected to support the continuing appropriations. Approval of the Director of the Office of State and Local Finance in the Comptroller of the Treasury for a continuation budget will be requested if any indebtedness is outstanding.

Section 10: There is hereby levied a property tax of $1.27 per $100 of assessed value on all real and personal property.

Section 11: The water and sewer rates will be as follows.

Water Base Rate:
$16.80 (Inside City Limits)
$31.95 (Outside City Limits)

Sewer Base Rate: (1.5 times the water rate
$25.20 (Inside City Limits)
$47.93 (Outside City Limits)

Water Usage over 2,000 gallons $3.82 per 1,000
(Inside & Outside City Limits)

Section 12: All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

Section 13: This ordinance shall take effect July 1, 2025, the public welfare requiring it.

____
Mayor Mark Maddox

____
Attest: Jennifer Branscum, City Recorder

First Reading: 6/2/2025

Second Reading: ____________

Public Hearing: ________________

	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

						Estimated	Proposed
		FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Actual	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

41700	PLANNING AND ZONING	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	Estimated FY25 Actiual	Proposed 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 Actiual	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

42200	FIRE PROTECTION AND CONTROL	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	Estimated FY25 Actual	Proposed 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

42420	**BUILDING INSPECTION**	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	Estimated FY25 Actiual	Proposed 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

43100	HIGHWAYS AND STREETS	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	Estimated FY25 Actual	Proposed 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

43120	STATE STREET AID	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	Estimated FY25 Actual	Proposed 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

44140	ANIMAL CONTROL	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	Estimated FY25 Actual	Proposed 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

Code	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	Estimated FY25 Actiual	Proposed FY26 Budget
44420	**HARMON AND LUCILLE MCWHERTER CIVIC CENTER**						
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

Code	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	Estimated FY25 Actual	Proposed FY26 Budget
44430	**PLAYGROUNDS**						
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 Actual	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

Resolution 2025-19

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 – Insurance – Property & Liability coverage for new building.

DB	110-27000	Fund Balance	$2,482.95
CR	110-41300-510	Insurance	$2,482.95

General Fund – Adding funding to telephone and office supplies as year end cleanup and adding expenses to building expense since we have not received FEMA funding yet.

DB	110-27000	Fund Balance	$503,600.00
CR	110-41510-245	Telephone	$800.00
CR	110-41510-311	Office Supplies	$800.00
CR	110-41510-921	Administrative – Office Building	$502,000.00

General Fund – Interest on bank notes – fire engine note payments made later than estimated caused a small increase in interest expense over budget.

DB	110-27000	Fund Balance	$6.00
CR	110-49000-633	Interest on Bank Notes	$6.00

Water Fund – Higher than budgeted assets moving from CIP to active assets – ARPA project.

DB	413-28000	Fund Balance	$20,000.00
CR	413-52300-540	Depreciation	$20,000.00

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 23rd day of June, 2025.

____
Mayor Mark Maddox

____
ATTEST: Jennifer Branscum, City Recorder