

**TOWN OF DANDRIDGE, TN
PROPOSED BUDGET
GENERAL FUND - FUND 110
FISCAL YEAR 2023-2024**

Population = 3,344

	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2024 BUDGET
ESTIMATED/ACTUAL REVENUES			
31110 REAL & PERSONAL PROPERTY TAX	1,075,069.17	1,051,005.00	1,031,589.00
31211 PROPERTY TAX DELINQUENT-1ST PRIOR YEAR	0.00	13,483.00	20,000.00
31219 PROPERTY TAX DELINQUENT-OTHER YEARS	0.00	6,350.00	15,000.00
31310 INTEREST & PENALTIES-PROPERTY TAX	7,736.89	2,578.00	7,500.00
31610 LOCAL SALES TAX-CO.TRUSTEE	2,022,753.58	2,001,462.00	2,041,491.00
31710 WHOLESALE BEER TAX	200,710.69	202,570.00	200,000.00
31730 MIXED DRINK TAXES	13,498.67	12,193.00	13,250.00
31740 WHOLESALE WINE TAX	28,098.86	27,937.00	27,500.00
31800 BUSINESS TAXES	117,311.88	120,000.00	105,000.00
31912 CABLE TV FRANCHISE TAX	58,187.26	56,898.00	56,500.00
32210 BEER LICENSES	1,800.00	1,900.00	2,000.00
32211 BEER PERMIT APPLICATION FEE	250.00	500.00	500.00
32600 BUILDING & RELATED PERMITS	111,970.71	103,000.00	60,000.00
33190 OTHER FEDERAL GRANTS	16,226.21	12,474.00	0.00
33200 FEDERAL REVENUE ALLOCATIONS	475,038.26	475,038.00	0.00
33410 STATE LAW ENFORCEMENT EDUC. GRANT	8,800.00	8,800.00	8,800.00
33430 STATE GRANTS	0.00	0.00	0.00
33490 STATE GRANTS	1,500.00	1,500.00	0.00
33510 STATE SALES TAX	376,628.56	383,407.00	391,248.00
33511 STATE TELECOMMUNICATIONS SALES TAX	3,368.76	3,154.00	3,000.00
33520 STATE INCOME TAX	6,975.68	6,975.00	0.00
33530 STATE BEER TAX	1,527.48	1,526.00	1,550.00
33551 STATE GASOLINE & MOTOR FUEL (STATE STREET AID)	115,448.22	114,616.00	120,000.00
33552 STATE CITY STREETS & TRANSPORTATION	6,084.35	6,637.00	6,100.00
33590 OTHER STATE REVENUE ALLOCATIONS	50,033.00	0.00	0.00
33591 GROSS RECEIPTS-TVA	35,530.15	41,000.00	40,000.00
33593 CORPORATE EXCISE TAX	17,360.21	19,358.00	17,500.00
33594 SPORTS BETTING TAX	3,362.71	4,507.00	4,000.00
34121 CLERKS' FEES-BUSINESS TAX	12,874.74	13,530.00	11,550.00
34131 ADMINISTRATIVE SERVICES REIMBURSEMENT FEES	0.00	0.00	27,350.00
34190 OTHER GENERAL GOV CHARGES (PLANNING COMMISSION FEES)	1,325.00	780.00	800.00
34200 PUBLIC SAFETY-CHARGES FOR SERVICES	3,800.15	4,250.00	4,500.00
34210 SPECIAL POLICE SERVICE	4,940.00	2,150.00	0.00
34230 FEES AND COMMISSIONS	0.00	200.00	0.00
34240 ACCIDENT REPORT CHARGES	804.00	610.00	500.00
34311 STREETS, SIDEWALK & CURB REPAIR	47,444.97	35,100.00	40,000.00
34454 SALE OF RECYCLABLE MATERIALS	3,920.00	2,450.00	2,500.00
34721 ACTIVITY CENTER ANNUAL MEMBERSHIPS	39,242.50	41,000.00	37,500.00
34722 ACTIVITY CENTER DAILY ADMITTANCE FEES	36,880.90	34,800.00	35,000.00
34740 PARKS AND RECREATION CHARGES	6,435.00	5,230.00	5,500.00
34742 ACTIVITY CENTER LEAGUES/CAMPS	81,877.00	75,613.00	75,000.00
34745 ACTIVITY CENTER CONCESSIONS	54,883.46	46,500.00	48,000.00
34751 ACTIVITY CENTER RENTAL FEES	31,787.70	38,500.00	29,625.00
34759 ACTIVITY CENTER OTHER REVENUES	22,174.00	22,000.00	21,500.00
35000 FINES, FORFEITS & PENALTIES	3,907.00	3,650.00	3,000.00
35110 CITY COURT FINES & COSTS	12,945.95	23,092.00	36,000.00
35140 DRUG RELATED FINES	1,301.50	1,594.00	3,300.00
35300 PENALTIES	0.00	1,000.00	1,000.00
36000 OTHER REVENUES	7,200.00	3,501.00	6,000.00
36100 INTEREST EARNINGS	26,409.20	54,500.00	25,000.00
36190 INTEREST EARNINGS - ARPA	287.70	3,500.00	2,000.00
36210 RENT (BOAT DOCK LEASE)	32,999.09	60,641.00	25,000.00
36310 SALE OF LAND	0.00	32,150.00	0.00
36330 SALE OF EQUIPMENT	19,768.75	35,000.00	10,000.00
36350 INSURANCE RECOVERIES	8,475.15	11,274.00	0.00
36543 SALE OF CULTURAL SUPPLIES AND MATERIALS	463.25	425.00	500.00
36700 CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES	10,250.00	21,000.00	15,000.00
36710 CONTRIBUTIONS AND DONATIONS-BUSINESSES	9,837.00	0.00	0.00
36720 CONTRIBUTIONS AND DONATIONS-ORGANIZATIONS	22,308.00	25,200.00	0.00
36730 CONTRIBUTIONS-INDIVIDUAL	2,624.00	1,806.00	0.00
36900 OTHER FINANCING SOURCES	8,566.00	4,595.00	0.00
36990 MISCELLANEOUS REFUNDS	558.73	9,926.00	7,500.00
TOTAL REVENUES	5,271,562.04	5,294,435.00	4,646,153.00

Beginning Fund	NONSPENDABLE FUND BALANCE	161,087.00	154,753.00	0.00
Beginning Fund	RESTRICTED FUND BALANCE	42,981.00	25,024.00	8,965.00
Beginning Fund	COMMITTED FUND BALANCE	0.00	0.00	32,150.00
Beginning Fund	ASSIGNED FUND BALANCE	369,443.00	482,264.00	545,605.00
Beginning Fund	UNASSIGNED FUND BALANCE	3,506,041.00	5,129,492.00	6,103,731.00
	TOTAL AVAILABLE	8,777,603.04	10,423,927.00	10,749,884.00

SUMMARY EXPENDITURES BY DEPARTMENT

41100	TOTAL LEGISLATIVE	66,832.41	67,761.00	73,979.00
41200	TOTAL JUDICIAL	4,200.00	4,200.00	4,200.00
41600	CENTRAL STAFF AGENCIES	375,163.16	421,782.46	493,831.00
41700	BUILDING INSPECTOR/CODES ENFORCEMENT	71,281.44	110,793.00	85,680.00
41800	TOTAL GENERAL GOVERNMENT BUILDINGS	194,388.49	181,413.00	201,978.00
41990	TOTAL OTHER GENERAL GOV'T EXPENSE	142,403.89	146,979.00	176,923.00
42100	TOTAL POLICE	992,809.19	1,077,125.00	1,109,741.00
42200	FIRE PROTECTION AND CONTROL (Fund 133) TRANSFER	204,671.00	264,007.00	327,722.00
42250	GENERAL FUND SUPPORT SERVICES	6,334.00	154,753.00	0.00
43100	TOTAL HIGHWAYS & STREETS	337,461.32	329,834.00	682,715.00
43170	TOTAL CITY GARAGE	58,644.55	70,276.00	76,875.00
43190	TOTAL STATE STREET AID	249,706.64	337,651.00	272,500.00
43200	TOTAL SANITATION (Fund 132) TRANSFER	48,343.88	116,577.00	82,155.00
44400	TOTAL RECREATION	194,562.30	212,326.00	278,194.00
44420	TOTAL FOD ACTIVITY CENTER	463,407.16	546,276.00	581,880.00
44800	TOTAL LIBRARIES	55,324.53	56,051.00	57,372.00
46500	TOTAL COMMUNITY DEVELOPMENT PROGRAM ACTIVITIES	0.00	1,989.00	0.00
49000	TOTAL DEBT SERVICE	188,913.00	188,253.00	140,408.00

TOTAL GENERAL FUND EXPENDITURES	3,654,446.96	4,288,046.46	4,646,153.00
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ENDING FUND BALANCE	5,284,243.08	6,290,633.54	6,103,731.00
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ESTIMATED/ACTUAL EXPENDITURES/ENCUMBRANCES

	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2024 BUDGET
41100 LEGISLATIVE			
110 SALARIES	54,600.00	54,600.00	54,600.00
141 OASI (EMPLOYERS SHARE)	4,176.90	4,177.00	4,177.00
142 HOSPITAL AND HEALTH INSURANCE	1,156.20	1,130.00	1,200.00
143 RETIREMENT-CURRENT	1,974.00	3,384.00	4,104.00
146 WORKERS COMPENSATION	158.17	1.00	250.00
147 UNEMPLOYMENT INSURANCE	28.00	21.00	48.00
148 EMPLOYEE EDUCATION AND TRAINING	680.00	0.00	0.00
230 PUBLICITY, SUBS & DUES	1,777.50	2,028.00	2,000.00
245 TELEPHONE AND TELEGRAPH	2,100.00	2,100.00	2,100.00
252 LEGAL SERVICES	0.00	0.00	5,000.00
287 MEALS AND ENTERTAINMENT	181.64	192.00	500.00
290 ELECTION FEES	0.00	128.00	0.00
TOTAL LEGISLATIVE	66,832.41	67,761.00	73,979.00

	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2024 BUDGET
41200 JUDICIAL			
252 LEGAL SERVICES	4,200.00	4,200.00	4,200.00
TOTAL JUDICIAL	4,200.00	4,200.00	4,200.00

	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2024 BUDGET
41600 CENTRAL STAFF AGENCIES			
110 SALARIES	190,217.74	204,499.00	260,835.00
111 PART-TIME WAGES	9,359.72	13,658.00	26,891.00
134 SICK LEAVE INCENTIVE/XMAS BONUS	700.00	350.00	1,800.00
139 EMPLOYEE INS/457 SALARY SUPPLEMENT	5,818.62	5,921.00	8,838.00
141 OASI	15,313.45	17,245.00	22,149.00
142 HOSPITAL AND HEALTH INSURANCE	30,365.42	30,816.00	41,614.00
143 RETIREMENT-CURRENT	13,540.96	24,993.00	31,516.00
146 WORKERS COMPENSATION	359.12	180.00	600.00
147 UNEMPLOYMENT INSURANCE	165.61	95.00	288.00

148 EMPLOYEE EDUCATION AND TRAINING	1,535.00	1,842.00	2,600.00
230 PUBLICITY, SUBS AND DUES	1,215.70	1,254.00	1,800.00
235 MEMBERSHIPS, REGISTRATION FEES	496.00	545.00	1,000.00
245 TELEPHONE AND TELEGRAPH	6,601.64	8,571.00	9,500.00
253 ACCOUNTING AND AUDITING SERVICES	16,375.52	18,328.00	21,000.00
255 DATA PROCESSING SERVICES	13,103.00	14,530.00	19,400.00
259 OTHER PROFESSIONAL SERVICES	464.99	750.00	2,000.00
267 REPAIR AND MAINTENANCE SERVICES	2,487.79	1,766.00	2,000.00
280 TRAVEL AND LODGING	2,707.25	2,116.46	3,750.00
287 MEALS AND ENTERTAINMENT	513.72	610.00	800.00
298 COLLECTION FEES	22,176.15	23,706.00	23,200.00
310 OFFICE SUPPLIES AND MATERIALS	7,734.10	14,090.00	10,500.00
350 SUPPLIES FOR RESALE	0.00	192.00	1,000.00
691 BANK SERVICE CHARGES	698.66	725.00	750.00
941 GENERAL PURPOSE MACHINERY AND EQUIPMENT	8,566.00	35,000.00	0.00
947 OFFICE MACHINERY AND EQUIPMENT	24,647.00	0.00	0.00
TOTAL CENTRAL STAFF AGENCY	375,163.16	421,782.46	493,831.00

	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2024 BUDGET
41700 BUILDING INSPECTOR/CODES ENFORCEMENT			
110 SALARIES	48,111.75	52,412.00	55,696.00
111 SALARIES - PART-TIME	1,573.16	0.00	0.00
134 SICK LEAVE INCENTIVE/XMAS BONUS	200.00	450.00	450.00
139 EMPLOYEE INS/457 SALARY SUPPLEMENT	0.00	0.00	1,102.00
141 OASI	3,844.06	4,147.00	4,295.00
142 HOSPITAL AND HEALTH INSURANCE	9,164.80	10,219.00	10,391.00
143 RETIREMENT-CURRENT	3,366.16	6,537.00	6,738.00
146 WORKERS COMPENSATION	907.68	756.00	1,500.00
147 UNEMPLOYMENT INSURANCE	37.11	21.00	48.00
148 EMPLOYEE EDUCATION AND TRAINING	178.00	253.00	500.00
235 MEMBERSHIP AND REGISTRATION FEES	755.00	625.00	640.00
245 TELEPHONE AND TELEGRAPH	900.00	900.00	900.00
259 OTHER PROFESSIONAL SERVICES	0.00	305.00	360.00
310 OFFICE SUPPLIES AND MATERIALS	2,243.72	780.00	2,160.00
326 CLOTHING AND UNIFORMS	0.00	100.00	200.00
331 GAS, OIL, ETC.	0.00	182.00	300.00
332 MOTOR VEHICLE PARTS	0.00	200.00	400.00
941 GENERAL PURPOSE MACHINERY AND EQUIPMENT	0.00	30,000.00	0.00
947 OFFICE MACHINERY AND EQUIPMENT	0.00	2,906.00	0.00
TOTAL BUILDING INSPECTOR/CODES ENFORCEMENT	71,281.44	110,793.00	85,680.00

	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2024 BUDGET
41800 GENERAL GOVERNMENT BUILDINGS			
110 SALARIES	54,973.84	68,329.00	72,163.00
112 SALARIES - PERMANENT EMPLOYEES - OVERTIME	1,609.09	2,452.00	5,294.00
134 SICK LEAVE INCENTIVE/XMAS BONUS	900.00	900.00	900.00
139 EMPLOYEE INS/457 SALARY SUPPLEMENT	2,356.44	2,540.00	3,269.00
141 OASI	4,152.80	5,381.00	5,994.00
142 HOSPITAL AND HEALTH INSURANCE	18,155.12	20,233.00	20,589.00
143 RETIREMENT-CURRENT	4,162.10	9,118.00	9,403.00
146 WORKERS COMPENSATION	1,401.08	1,290.00	2,200.00
147 UNEMPLOYMENT INSURANCE	55.97	42.00	96.00
241 ELECTRIC	9,520.77	11,127.00	11,460.00
242 WATER AND SEWER	2,120.08	2,740.00	2,875.00
244 GAS	1,181.48	1,450.00	1,525.00
245 TELEPHONE AND TELEGRAPH	480.00	840.00	960.00
251 MEDICAL	0.00	150.00	350.00
259 OTHER PROFESSIONAL SERVICES	1,311.36	1,351.00	2,400.00
266 REPAIR AND MAINTENANCE BUILDINGS	6,170.95	9,467.00	10,000.00
267 REPAIR AND MAINTENANCE SERVICES	15,698.06	9,868.00	12,000.00
324 HOUSEHOLD AND JANITORIAL SUPPLIES	13,939.78	15,881.00	16,500.00
326 CLOTHING AND UNIFORMS	279.95	804.00	2,000.00
330 REPAIR AND MAINTENANCE SUPPLIES	5,945.44	6,890.00	11,000.00
339 CITY PROPERTY BEAUTIFICATION	8,659.99	9,762.00	10,000.00
400 BUILDING MATERIALS	0.00	0.00	0.00
533 MACHINERY AND EQUIPMENT RENTAL	659.50	798.00	1,000.00

910 LAND	0.00	0.00	0.00
929 OTHER BUILDINGS	40,654.69	0.00	0.00
TOTAL GENERAL GOVERNMENT BUILDINGS	194,388.49	181,413.00	201,978.00

	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2024 BUDGET
41990 OTHER GENERAL GOVERNMENT EXPENSE			
148 PLANNING COMMISSION EDUCATION & TRAINING	65.00	50.00	250.00
236 PUBLIC RELATIONS	6,353.16	8,779.00	8,000.00
237 ADVERTISING	4,092.85	5,958.00	7,000.00
246 FIRE HYDRANT RENTAL FEES TO DWD	13,800.00	13,800.00	13,800.00
257 TN STATE PLANNING OFFICE SERVICES	7,425.00	7,425.00	9,523.00
259 OTHER PROFESSIONAL SERVICES	2,389.89	2,869.00	5,200.00
490 CHRISTMAS IN DANDRIDGE	2,936.28	1,140.00	2,500.00
510 INSURANCE	52,080.19	56,929.00	62,050.00
691 BANK SERVICE CHARGES	1,711.52	1,699.00	1,800.00
722 CHAMBER OF COMMERCE	26,250.00	27,500.00	36,250.00
723 GRANTS & DONATIONS	18,000.00	13,000.00	13,000.00
724 HISTORIC PLANNING	0.00	28.00	250.00
725 SENIOR CITIZENS	2,500.00	2,500.00	2,500.00
726 ANIMAL CONTROL	4,800.00	4,800.00	4,800.00
766 APPROPRIATION TO CONTINGENCY FUND	0.00	502.00	10,000.00
767 APPROPRIATION TO FY 2021 CONTINGENCY FUND	0.00	0.00	0.00
939 OTHER IMPROVEMENTS - ECONOMIC DEVELOPMENT PROJECT	0.00	0.00	0.00
TOTAL OTHER GENERAL GOV'T EXPENSE	142,403.89	146,979.00	176,923.00

	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2024 BUDGET
42100 POLICE			
110 SALARIES	578,211.12	626,281.00	642,686.00
111 PART-TIME WAGES	0.00	5,897.00	8,930.00
112 OVERTIME	15,220.14	22,500.00	20,000.00
134 SICK LEAVE INCENTIVE/XMAS BONUS	3,675.00	3,550.00	5,400.00
139 EMPLOYEE INS/457 SALARY SUPPLEMENT	15,840.74	15,955.00	19,703.00
141 OASI	45,700.04	51,188.00	51,792.00
142 HOSPITAL AND HEALTH INSURANCE	109,038.98	117,431.00	124,264.00
143 RETIREMENT-CURRENT	41,507.40	77,007.00	79,044.00
146 WORKERS COMPENSATION	18,321.91	15,349.00	25,000.00
147 UNEMPLOYMENT INSURANCE	408.97	515.00	672.00
148 EMPLOYEE EDUCATION & TRAINING	1,416.00	1,680.00	4,000.00
213 AUTOMOBILE LICENSES & TITLES	42.67	62.00	100.00
230 PUBLICITY, SUBS AND DUES	3,608.00	4,234.00	4,600.00
236 PUBLIC RELATIONS	70.66	250.00	500.00
241 ELECTRIC	1,929.62	2,366.00	2,650.00
242 WATER & SEWER	734.33	325.00	450.00
244 GAS	288.19	623.00	650.00
245 TELEPHONE AND TELEGRAPH	14,728.53	14,582.00	14,000.00
251 MEDICAL	377.36	2,766.00	1,500.00
255 DATA PROCESSING SERVICES	6,723.24	12,203.00	12,600.00
259 OTHER PROFESSIONAL SERVICES	3,130.48	3,680.00	3,700.00
260 REPAIR AND MAINTENANCE SERVICES	1,184.72	3,766.00	3,500.00
280 TRAVEL	1,273.70	1,125.00	1,500.00
310 OFFICE SUPPLIES AND MATERIALS	5,783.90	2,698.00	3,000.00
326 CLOTHING AND UNIFORMS	5,700.62	6,764.00	8,000.00
327 FIRE ARM SUPPLIES	1,821.06	1,430.00	2,500.00
329 OTHER OPERATING SUPPLIES	4,862.75	3,269.00	3,000.00
331 GAS, OIL, ETC.	41,636.39	43,940.00	46,500.00
332 MOTOR VEHICLE PARTS	15,725.76	12,815.00	14,000.00
941 GENERAL PURPOSE MACHINERY AND EQUIPMENT	46,749.00	9,253.00	0.00
942 CONSTRUCTION AND MAINTENANCE MACHINERY AND EQUIPMENT	0.00	7,726.00	0.00
947 OFFICE MACHINERY AND EQUIPMENT	0.00	1,300.00	5,500.00
948 COMPUTER EQUIPMENT	0.00	4,595.00	0.00
949 OTHER MACHINERY & EQUIPMENT	7,097.91	0.00	0.00
TOTAL POLICE	992,809.19	1,077,125.00	1,109,741.00

42200 FIRE PROTECTION AND CONTROL			
760 TRANSFER TO OTHER FUNDS-NO.2	204,671.00	264,007.00	327,722.00
TOTAL FIRE TRANSFER	204,671.00	264,007.00	327,722.00

42250 GENERAL FUND SUPPORT SERVICES			
259 OTHER PROFESSIONAL SERVICES	6,334.00	154,753.00	0.00
TOTAL GENERAL FUND SUPPORT SERVICES	6,334.00	154,753.00	0.00

	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2024 BUDGET
43100 HIGHWAYS AND STREETS			
110 SALARIES	130,007.53	132,051.00	185,188.00
112 SALARIES-PERM.EMPLOYEES-OVERTIME	4,094.05	2,762.00	15,298.00
134 SICK LEAVE INCENTIVE	1,475.00	675.00	1,800.00
139 EMPLOYEE INS/457 SALARY SUPPLEMENT	1,800.77	1,787.00	3,715.00
141 OASI	10,546.69	10,696.00	15,475.00
142 HOSPITAL AND HEALTH INSURANCE	27,084.47	29,921.00	41,368.00
143 RETIREMENT-CURRENT	9,701.44	16,885.00	24,274.00
146 WORKERS COMPENSATION	2,790.98	1,954.00	5,500.00
147 UNEMPLOYMENT INSURANCE	90.40	92.00	192.00
148 EMPLOYEE EDUCATION AND TRAINING	0.00	225.00	500.00
213 AUTOMOBILE LICENSES AND TITLES	0.00	0.00	0.00
230 PUBLICITY, SUBS & DUES	47.50	75.00	300.00
235 MEMBERSHIPS, REGISTRATION FEES, AND TU	40.00	45.00	300.00
241 ELECTRIC	2,894.42	3,350.00	3,650.00
242 WATER AND SEWER	598.69	397.00	500.00
244 NATURAL GAS	432.25	745.00	765.00
245 TELEPHONE AND TELEGRAPH	2,366.44	2,340.00	2,340.00
251 MEDICAL	0.00	912.00	1,150.00
259 OTHER PROFESSIONAL SERVICES	19,094.68	13,036.00	18,000.00
260 REPAIR AND MAINTENANCE SERVICES	4,757.20	4,200.00	3,000.00
268 CONT.REPAIR OF STREETS	8,887.28	7,640.00	20,000.00
287 MEALS	373.06	118.00	1,200.00
290 OTHER CONTRACTUAL SERVICES	10,653.90	4,850.00	10,000.00
310 OFFICE SUPPLIES AND MATERIALS	119.34	100.00	200.00
320 OPERATING SUPPLIES	29,905.31	25,500.00	24,000.00
326 CLOTHING AND UNIFORMS	1,751.31	1,570.00	4,000.00
331 GAS, OIL, ETC.	19,132.54	21,915.00	26,000.00
332 MOTOR VEHICLE PARTS	5,978.77	31,200.00	20,000.00
400 BUILDING MATERIALS	6,545.25	14,543.00	14,000.00
533 MACHINERY AND EQUIPMENT RENTAL	0.00	250.00	1,000.00
941 GENERAL PURPOSE MACHINERY AND EQUIPMENT	36,292.05	0.00	55,000.00
942 GENERAL PURPOSE MACHINERY AND EQUIPMENT	0.00	0.00	175,000.00
949 OTHER MACHINERY AND EQUIPMENT	0.00	0.00	9,000.00
TOTAL HIGHWAYS & STREETS	337,461.32	329,834.00	682,715.00

	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2024 BUDGET
43170 CITY GARAGE			
110 SALARIES	39,950.88	44,549.00	46,865.00
112 OVERTIME	810.37	1,182.00	1,997.00
134 SICK LEAVE INCENTIVE	275.00	250.00	450.00
139 EMPLOYEE INS/457 SALARY SUPPLEMENT	0.00	0.00	946.00
141 OASI	2,918.62	3,550.00	3,772.00
142 HOSPITAL AND HEALTH INSURANCE	9,123.88	10,168.00	10,350.00
143 RETIREMENT-CURRENT	2,861.10	5,887.00	5,917.00
146 WORKERS COMPENSATION	926.20	717.00	1,600.00
147 UNEMPLOYMENT INSURANCE	28.00	21.00	48.00
245 TELEPHONE AND TELEGRAPH	480.00	480.00	480.00
251 MEDICAL	0.00	130.00	350.00
310 OFFICE SUPPLIES	0.00	50.00	100.00
320 OPERATING SUPPLIES	715.59	2,542.00	3,000.00
326 CLOTHING AND UNIFORMS	554.91	750.00	1,000.00
941 GENERAL PURPOSE MACHINERY AND EQUIPMENT	0.00	0.00	0.00
TOTAL CITY GARAGE	58,644.55	70,276.00	76,875.00

	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2024 BUDGET
43190 STATE STREET AID			

247 STREET LIGHTING (ELECTRIC & MAINTENANCE)	136,013.64	148,100.00	152,500.00
268 CONTINUOUS REPAIR OF STREETS	113,693.00	189,551.00	120,000.00
TOTAL STATE STREET AID	249,706.64	337,651.00	272,500.00

	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2024 BUDGET
43200 SANITATION			
761 TRANSFERS TO OTHER FUNDS NO. 1	48,343.88	116,577.00	82,155.00
TOTAL SANITATION	48,343.88	116,577.00	82,155.00

	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2024 BUDGET
44400 RECREATION			
110 SALARIES	71,092.03	78,964.00	83,403.00
112 SALARIES-PERM.EMPLOYEES-OVERTIME	601.64	1,715.00	5,923.00
134 SICK LEAVE INCENTIVE	550.00	725.00	900.00
139 EMPLOYEE INS/457 SALARY SUPPLEMENT	1,360.11	1,576.00	1,686.00
141 OASI	5,608.39	6,448.00	6,902.00
142 HOSPITAL AND HEALTH INSURANCE	18,207.32	20,274.00	20,647.00
143 RETIREMENT-CURRENT	5,131.81	10,238.00	10,827.00
146 WORKERS COMPENSATION	1,134.06	987.00	2,000.00
147 UNEMPLOYMENT INSURANCE	56.00	42.00	96.00
148 EMPLOYEE EDUCATION & TRAINING	60.00	220.00	300.00
230 PUBLICITY, SUBS & DUES	0.00	577.00	100.00
235 MEMBERSHIPS, REGISTRATION FEES	0.00	100.00	200.00
241 ELECTRIC	16,209.41	18,525.00	19,000.00
242 WATER AND SEWER	3,261.94	3,408.00	3,475.00
244 NATURAL GAS	1,192.69	1,775.00	1,825.00
245 TELEPHONE AND TELEGRAPH	1,145.96	960.00	960.00
251 MEDICAL	0.00	100.00	200.00
259 OTHER PROFESSIONAL SERVICES	9,209.40	3,519.00	5,000.00
260 REPAIR AND MAINTENANCE SERVICES	17,686.03	12,229.00	27,500.00
280 TRAVEL	0.00	150.00	650.00
287 MEALS	0.00	79.00	100.00
320 OPERATING SUPPLIES	3,217.67	10,133.00	11,000.00
326 CLOTHING AND UNIFORMS	1,494.78	1,099.00	2,000.00
331 GAS,OIL, ETC.	6,461.40	6,850.00	7,500.00
332 MOTOR VEHICLE PARTS	3,313.48	1,322.00	1,500.00
533 MACHINERY AND EQUIPMENT RENTAL	290.00	520.00	500.00
941 GENERAL PURPOSE MACHINERY AND EQUIPMENT	27,278.18	0.00	17,500.00
942 GENERAL PURPOSE MACHINERY AND EQUIPMENT	0.00	26,054.00	36,500.00
949 OTHER MACHINERY AND EQUIPMENT	0.00	3,737.00	10,000.00
TOTAL RECREATION	194,562.30	212,326.00	278,194.00

	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2024 BUDGET
44420 FOD ACTIVITY CENTER			
110 SALARIES	97,862.10	107,661.00	100,951.00
111 PART TIME WAGES	69,750.98	99,551.00	117,772.00
112 SALARIES-PERM.EMPLOYEES-OVERTIME	718.75	216.00	500.00
119 OTHER SALARIES - INSTRUCTORS	17,946.51	20,901.00	19,000.00
134 SICK LEAVE INCENTIVE	900.00	900.00	900.00
139 EMPLOYEE INS/457 SALARY SUPPLEMENT	1,864.43	2,104.00	1,999.00
141 OASI	14,383.99	18,003.00	18,293.00
142 HOSPITAL AND HEALTH INSURANCE	18,359.58	20,470.00	20,704.00
143 RETIREMENT-CURRENT	7,035.68	13,650.00	12,222.00
146 WORKERS COMPENSATION	3,800.17	3,137.00	6,000.00
147 UNEMPLOYMENT INSURANCE	315.11	320.00	624.00
148 EMPLOYEE EDUCATION & TRAINING	118.64	125.00	300.00
235 MEMBERSHIPS, REGISTRATION FEES	100.00	155.00	250.00
237 ADVERTISING	1,831.38	3,213.00	6,000.00
241 ELECTRIC	36,922.08	41,895.00	43,500.00
242 WATER & SEWER	2,607.94	2,534.00	2,850.00
244 GAS	8,586.11	14,253.00	14,965.00
245 TELEPHONE	5,302.46	3,648.00	3,750.00
251 MEDICAL	0.00	100.00	200.00

259 OTHER PROFESSIONAL SERVICES	53,732.53	67,786.00	67,000.00
260 REPAIR & MAINTENANCE SERVICES	3,634.68	5,554.00	12,500.00
280 TRAVEL	0.00	150.00	400.00
287 MEALS AND ENTERTAINMENT	167.91	152.00	200.00
290 OTHER CONTRACTURAL SERVICES	39,366.72	62,258.00	63,500.00
310 OFFICE SUPPLIES & MATERIALS	950.93	825.00	1,700.00
320 OPERATING SUPPLIES	150.00	175.00	400.00
323 MEALS (Concession Stand)	33,621.50	34,860.00	30,000.00
325 RECREATION SUPPLIES	762.91	3,800.00	17,400.00
326 CLOTHING & UNIFORMS	284.00	1,162.00	1,800.00
331 GAS, OIL, ETC	922.07	803.00	1,200.00
941 GENERAL PURPOSE MACHINERY AND EQUIPMENT	24,588.00	7,597.00	0.00
947 OFFICE MACHINERY & EQUIPMENT	0.00	0.00	15,000.00
949 OTHER MACHINERY & EQUIPMENT	16,820.00	8,318.00	0.00
TOTAL FOD ACTIVITY CENTER	463,407.16	546,276.00	581,880.00

	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2024 BUDGET
44800 LIBRARIES			
241 ELECTRIC	4,084.06	4,381.00	5,250.00
242 WATER AND SEWER	742.12	780.00	850.00
244 GAS	739.63	1,339.00	1,400.00
245 TELEPHONE AND TELEGRAPH	595.72	0.00	0.00
259 OTHER PROFESSIONAL SERVICES	0.00	239.00	500.00
510 INSURANCE	1,491.00	1,640.00	1,700.00
721 LIBRARY APPROPRIATION	47,672.00	47,672.00	47,672.00
941 GENERAL PURPOSE MACHINERY AND EQUIPMENT	0.00	0.00	0.00
TOTAL LIBRARIES	55,324.53	56,051.00	57,372.00

	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2024 BUDGET
46500 COMMUNITY DEVELOPMENT PROGRAM ACTIVITIES			
690 OTHER DEBT SERVICE	0.00	1,989.00	0.00
TOTAL COMMUNITY DEVELOPMENT PROGRAM ACTIVITIES	0.00	1,989.00	0.00

	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2024 BUDGET
49000 DEBT SERVICE			
610 BOND PRINCIPAL (TN State Bank/Activity Center \$1,374,000)	116,000.00	118,000.00	120,000.00
621 LEASE-COPY MACHINE (Town Hall)	1,980.00	1,932.00	1,932.00
622 NOTE PRINCIPAL (Series 2018 \$465,000)	46,000.00	47,000.00	0.00
623 LEASE-COPY MACHINE (Public Works/Police Dept)	1,104.00	1,086.00	1,068.00
631 INTEREST ON BOND (Activity Center \$1,374,000)	21,386.00	19,414.00	17,408.00
641 INTEREST ON NOTE (Series 2018 \$465,000)	2,443.00	821.00	0.00
642 INTEREST ON NOTE	0.00	0.00	0.00
TOTAL DEBT SERVICE	188,913.00	188,253.00	140,408.00

SANITATION-FUND 132

	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2024 BUDGET
REVENUE			
34400 SANITATION CHARGES FOR SERVICE	124,884.54	126,140.00	126,000.00
36533 SALE OF SANITATION SUPPLIES (GARBAGE CANS)	2,210.00	1,365.00	0.00
36961 OPERATING TRANSFER IN FROM GEN.FUND	48,343.88	116,577.00	82,155.00
TOTAL REVENUES AND TRANSFERS	175,438.42	244,082.00	208,155.00

ESTIMATED/ACTUAL EXPENDITURES/ENCUMBRANCES

	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2024 BUDGET
43200 SANITATION			
110 SALARIES	74,551.89	84,031.00	87,564.00
112 SALARIES-PERM.EMPLOYEES-OVERTIME	2,019.56	1,200.00	6,219.00
134 SICK LEAVE INCENTIVE	675.00	675.00	900.00

139 EMPLOYEE INSURANCE/457 SALARY SUPP	2,553.64	2,787.00	3,589.00
141 OASI	5,345.79	6,234.00	7,243.00
142 HOSPITAL AND HEALTH INSURANCE	18,282.16	19,952.00	20,672.00
143 RETIREMENT-CURRENT	5,532.47	10,973.00	11,362.00
146 WORKERS COMPENSATION	2,844.62	2,245.00	4,000.00
147 UNEMPLOYMENT INSURANCE	56.03	48.00	96.00
148 EMPLOYEE EDUCATION & TRAINING	0.00	100.00	150.00
213 AUTOMOBILE LICENSES AND TITLES	0.00	0.00	0.00
230 PUBLICITY, SUBSCRIPTION, DUES	0.00	100.00	150.00
241 ELECTRIC	2,894.37	3,350.00	3,650.00
242 WATER AND SEWER	598.65	405.00	500.00
244 NATURAL GAS	432.19	760.00	785.00
245 TELEPHONE & TELEGRAPH	1,466.38	960.00	960.00
251 MEDICAL	347.32	250.00	700.00
260 REPAIR AND MAINTENANCE SERVICES	212.80	295.00	1,300.00
295 TIPPING FEES	6,630.00	8,886.00	11,300.00
298 COLLECTION FEES	4,027.72	4,150.00	4,350.00
320 OPERATING SUPPLIES	3,179.57	2,604.00	4,000.00
326 CLOTHING AND UNIFORMS	867.73	700.00	2,000.00
331 GAS, OIL, ETC.	13,545.32	14,475.00	15,500.00
332 MOTOR VEHICLE PARTS	24,728.78	8,860.00	14,000.00
393 GARBAGE CANS	0.00	22,272.00	1,365.00
510 INSURANCE	4,361.65	5,136.00	5,800.00
941 GENERAL PURPOSE MACHINERY AND EQUIPMENT	0.00	0.00	0.00
949 OTHER MACHINERY AND EQUIPMENT	0.00	42,634.00	0.00
TOTAL SANITATION FUND	175,153.64	244,082.00	208,155.00

VOLUNTEER FIRE DEPARTMENT-FUND 133

	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2024 BUDGET
REVENUE			
33190 OTHER FEDERAL GRANTS	0.00		0.00
33490 STATE GRANT	0.00		0.00
33710 LOCAL GRANT NO. 1	85,660.00	85,660.00	85,660.00
34230 INSPECTION FEES	2,100.00	2,525.00	1,800.00
34240 ACCIDENT REPORT CHARGES	125.00	175.00	100.00
36000 OTHER REVENUES	4,421.38	19,744.00	0.00
36100 INTEREST EARNINGS	25.54	275.00	30.00
36330 SALE OF EQUIPMENT	2,200.00	0.00	500.00
36350 INSURANCE RECOVERIES	21,842.82	24,541.00	20,000.00
36700 CONTRIBUTIONS - PRIVATE SOURCES	0.00	0.00	0.00
36720 CONTRIBUTIONS-ORGANIZATIONS	0.00	0.00	0.00
36732 DONATIONS-VFD DONATION FUND	91,335.53	83,364.00	40,000.00
36961 OPERATING TRANSFERS FROM GENERAL FUND	204,671.00	264,007.00	327,722.00
36990 MISCELLANEOUS REFUNDS	0.00	0.00	0.00
TOTAL REVENUES	412,381.27	480,291.00	475,812.00

ESTIMATED/ACTUAL EXPENDITURES/ENCUMBRANCES

	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2024 BUDGET
42200 FIRE DEPARTMENT			
110 SALARIES	114,301.75	144,120.00	181,092.00
141 OASI	8,730.26	11,270.00	12,103.00
146 WORKERS COMPENSATION	2,543.51	3,819.00	4,000.00
147 UNEMPLOYMENT INSURANCE	305.65	280.00	742.00
148 EMPLOYEE EDUCATION & TRAINING	6,634.08	7,700.00	8,500.00
170 INSPECTION FEES	1,400.00	2,525.00	1,800.00
210 COMMUNICATION	8,757.96	9,375.00	9,900.00
213 AUTOMOBILE LICENSES AND TITLES	0.00	0.00	0.00
230 PUBLICITY, SUBS AND DUES	6,955.69	8,103.00	9,000.00
235 MEMBERSHIPS, REGISTRATION FEES	820.00	1,343.00	1,250.00
236 PUBLIC RELATIONS	4,608.45	4,950.00	5,500.00
241 ELECTRIC	10,840.00	12,775.00	13,150.00
242 WATER AND SEWER	3,106.47	3,788.00	4,300.00
244 NATURAL GAS	2,622.68	2,972.00	3,075.00
245 TELEPHONE AND TELEGRAPH	5,743.03	6,312.00	7,000.00
251 MEDICAL	3,780.00	5,350.00	7,950.00
253 ACCOUNTING AND AUDITING SERVICES	1,604.40	2,100.00	2,300.00
260 REPAIR AND MAINTENANCE SERVICES	31,268.77	31,000.00	32,000.00
280 TRAVEL	0.00	600.00	750.00
287 MEALS AND ENTERTAINMENT	866.03	800.00	900.00

290 OTHER CONTRACTURAL SERVICES	179.40	180.00	200.00
310 OFFICE SUPPLIES AND MATERIALS	2,603.95	2,100.00	4,200.00
320 OPERATING SUPPLIES	12,809.56	13,200.00	15,000.00
323 MEALS	359.36	885.00	600.00
326 CLOTHING AND UNIFORMS	11,044.39	21,660.00	30,500.00
331 GAS, OIL, ETC.	14,563.90	16,648.00	20,000.00
332 MOTOR VEHICLE PARTS	15,211.63	26,000.00	20,000.00
350 SUPPLIES FOR RESALE	9,990.97	10,000.00	0.00
510 INSURANCE	23,939.26	26,303.00	29,500.00
691 BANK SERVICE CHARGES	325.58	79.00	250.00
941 GENERAL PURPOSE MACHINERY AND EQUIPMENT	4,997.00	23,350.00	50,250.00
942 CONSTRUCTION & MAINTENANCE MACHINERY AND EQUIPMENT	0.00	0.00	0.00
943 AGRICULTURAL MACHINERY AND EQUIPMENT	0.00	0.00	0.00
944 TRANSPORTATION EQUIPMENT	0.00	0.00	0.00
949 OTHER MACHINERY AND EQUIPMENT	0.00	33,426.00	0.00
49000 DEBT SERVICE			
621 NOTE PRINCIPAL (Series 2018 \$465,000)	30,000.00	31,000.00	0.00
641 INTEREST ON NOTE (Series 2018 \$465,000)	1,605.40	541.00	0.00
TOTAL FIRE PROTECTION & CONTROL	342,519.13	464,554.00	475,812.00

DRUG FUND - FUND 611

	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2024 BUDGET
REVENUE			
27100 FUND BALANCE - UNAPPROPRIATED	0.00	0.00	0.00
33190 OTHER FEDERAL GRANTS	1,497.75	0.00	0.00
35120 DRUG FUND PENDING	0.00	3,193.00	0.00
35140 DRUG RELATED FINES	1,301.49	1,855.00	3,300.00
35200 FORFEITS	0.00	0.00	0.00
36000 OTHER REVENUES	1,500.00	2,111.00	0.00
36330 SALE OF EQUIPMENT	2,730.00	0.00	0.00
36700 CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES	300.00	0.00	0.00
TOTAL REVENUES	7,329.24	7,159.00	3,300.00

ESTIMATED/ACTUAL EXPENDITURES/ENCUMBRANCES

	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2024 BUDGET
42100 POLICE			
310 OFFICE SUPPLIES & MATERIALS	0.00	0.00	0.00
320 OPERATING SUPPLIES	0.00	0.00	0.00
326 CLOTHING AND UNIFORMS	3,221.50	2,744.00	3,000.00
327 FIRE ARM SUPPLIES	0.00	0.00	0.00
742 SPECIAL INVESTIGATIVE FUNDS	0.00	125.00	300.00
49000 DEBT SERVICE			
622 NOTE PRINCIPAL	21,000.00	20,000.00	0.00
642 INTEREST ON NOTES	1,064.45	349.00	0.00
TOTAL DRUG FUND	25,285.95	23,218.00	3,300.00

TOURISM FUND - FUND 135

	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2024 BUDGET
REVENUE			
31920 ROOM OCCUPANCY TAX	144,268.32	150,000.00	142,500.00
36000 OTHER REVENUES	0.00	0.00	0.00
TOTAL REVENUES	144,268.32	150,000.00	142,500.00

ESTIMATED/ACTUAL EXPENDITURES/ENCUMBRANCES

	FY 2022 ACTUAL	FY 2023 ESTIMATED	FY 2024 BUDGET
47210 TOURISM			
245 TELEPHONE AND TELEGRAPH	629.91	840.00	1,000.00
260 REPAIR AND MAINTENANCE SERVICES	0.00	959.00	25,000.00
320 OPERATING SUPPLIES	850.00	0.00	0.00
941 GENERAL PURPOSE MACHINERY AND EQUIPMENT	0.00	0.00	116,500.00
49000 DEBT SERVICE			
621 CAPITAL OUTLAY NOTE - PRINCIPAL	95,000.00	98,000.00	0.00
641 CAPITAL OUTLAY NOTE - INTEREST	5,114.50	2,597.00	0.00
TOTAL TOURISM FUND	101,594.41	102,396.00	142,500.00