

BUDGET NOTES FOR FY 2027

- **ELECTED OFFICIALS SALARY** – Increased **2.63%** per T.C.A. § 8-24-102
- **RETIREMENT CONTRIBUTION** (*obj code 204*)
Minimum contribution increased from 6.13% to 7.30%
- **INSURANCE PREMIUMS** (*obj code 207*)
Estimated increase of 5% to premiums beginning Jan 1
\$675/mo → 709/mo

- **INSURANCE COVERAGE**

- **Proposed increase to County Contribution**

- **In lieu of salary increases, it is proposed to assist with insurance coverage**

- *LIMITED PPO EMP ONLY (low tier – Network S)* → *LIMITED PPO EMP ONLY (low tier – **Network P**)*
 - \$8,300/employee → **\$9,408/employee**
 - ADD VISION & DENTAL** → + **456/employee**
 - \$9,864/employee**

Currently, 95 employees are taking this benefit.

▪ Fund 101 – 72	8300 x 72 = 597,600 → 710,208 = 72 x 9864
▪ Fund 111 – 7	8300 x 7 = 58,100 → 69,048 = 7 x 9864
▪ Fund 116 – 5	8300 x 5 = 41,500 → 49,320 = 5 x 9864
▪ Fund 118 – 11	8300 x 11 = 91,300 → 108,504 = 11 x 9864

- **NEW / ADDED POSITIONS**

- **101-52600-105** IT Coordinator
 - Part time position dedicated staff to HTC to assist with network, AV systems, Phone systems
- **101-54110-106** Sheriff Deputies
 - Adding back a Deputy to 17

- **INCREASED HOURS**

- **101-51300-162** PT Accounting Assistant
 - Mayor’s Office assistant and Accounting Dept Increased to 20hrs/wk
 - **101-52400-106** PT Trustee Deputy
 - Increased to 20hrs/wk
 - **101-56100-103** Senior Center Assistant
 - Increased to FT – 40hrs/wk
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FUND 101 NOTABLE EXPENSES/REQUESTS

- **51100 Commission** Increased WS/Commission line due to pay increase.
- **51300 Mayor** EO salary increase, Assistant increase
- **51500 Election** Election year, Official salary increase
- **51600 Reg of Deeds** EO salary increase
- **51720 Planning** Director increase, Staff increase, computer, plat scanner
- **52300 Property Assessor** EO salary increase
- **52400 Trustee** EO salary increase, Deputy hours increase
- **52500 County Clerk** EO salary increase, added equipment (from reserves)
- **52600 Data Processing** Added PT position, added equipment
- **53100 Circuit Court** EO salary increase, Jury Expenses (several trials coming)
- **53300 General Sessions** Judge salary increase, memberships
- **53400 Chancery Court** EO salary increase, software
- **53700 Judicial Commission** Rate increase
- **53920 Courtroom Security**
- **54110 Sheriff's Department** EO salary increase, add deputy, increased OT, added data services, 2 vehicles
- **54120 Special Patrol - School Resource Officers** OT pay, training
- **54150 Drug Enforcement**
- **54160 Administration of the Sexual Offender Program**
- **54210 Jail** increased OT, data processing, food supplies, utilities
- **54220 Workhouse**
- **54240 Juvenile Services**
- **54310 Fire Prevention and Control** increased per diem, storage building, equipment
- **54420 Rescue Squad**
- **54490 Other Emergency Management**
- **55110 Local Health Center**
- **55120 Animal Shelter** Director salary increase, added Spay/Neuter Program
- **55170 Alcohol and Drug Programs**
- **55720 Sanitation Education/Information** adjusted pay ratio of guard
- **56100 Adult Activities** increased hours for assistant,
- **56300 Senior Citizens Assistance**
- **56500 Libraries**
- **56700 Parks and Fair Boards**
- **57100 Agricultural Extension Service** state employee increase
- **57500 Soil Conservation** state employee increase, contribution increase
- **58190 Other Economic and Community Development**
- **58300 Veterans Services**
- **58400 Other Charges** lease increase, memberships, insurance premiums
- **91150 Capital Projects** Ward Nature Trail (grant funded), Park Walking Trail (ARPA)

TRANSFER IN

- **FUND 128** moving \$124,000 for Park Walking Trail
- **FUND 171** moving \$600,000 for Law Enforcement

GENERAL FUND 101

	Budgeted FY26	PROPOSED FY27	Difference	NOTES
REVENUES				
40100 Local Taxes	5,595,272	5,940,569	345,297	
41000 Licenses and Permits	165,100	180,100	15,000	
42000 FINES FORFEITURES AND PENALTIES	77,300	74,700	(2,600)	
43100 Charges for Current Services	55,150	64,550	9,400	
44000 Other Local Revenues	374,000	364,000	(10,000)	
45500 Fees in Lieu of Salary	609,000	609,000	-	
46000 State of Tennessee Grants	841,124	778,024	(63,100)	Expired Grants
47000 Federal Government Funding	2,037,039	932,840	(1,104,199)	Expired Grants
48000 Other Government and Citizens Groups	39,569	15,000	(24,569)	
TOTAL REVENUES	9,793,554	8,958,783	(834,771)	

	Budgeted FY26	PROPOSED FY27	Difference	
EXPENSES				
51100 County Commission	91,505	96,888	5,383	Salaries
51220 Beer Board	1,792	1,792	-	- No overall increases
51300 County Mayor	451,961	457,328	5,367	
51400 County Attorney	52,000	42,000	(10,000)	Benefits
51500 Election Commission	176,197	183,988	7,792	- TCRS increased from 6.13% to 7.30%
51600 Register of Deeds	181,406	185,993	4,588	- Insurance Benefits
51720 Planning	209,333	225,572	16,239	- Employee Only, Network P
51800 County Buildings	393,099	369,786	(23,313)	- Add Dental - Employee Only
51910 Preservation of Records	7,650	7,650	-	- Add Vision - Employee Only
52300 Property Assessor's Office	183,214	190,347	7,133	
52400 County Trustee's Office	204,912	213,152	8,240	
52500 County Clerk's Office	232,013	234,095	2,082	
52600 Data Processing	130,000	160,913	30,913	
53100 Circuit Court	253,581	267,610	14,029	
53300 General Sessions Court	153,501	160,404	6,903	
53400 Chancery Court	172,858	179,534	6,676	
53700 Judicial Commissioners	50,057	55,224	5,167	
53920 Courtroom Security	152,323	147,539	(4,783)	
54110 Sheriff's Department	2,255,354	2,591,393	336,039	
54120 Special Patrol - School Resource Officers	260,722	276,992	16,270	
54150 Drug Enforcement	88,991	89,455	464	
54160 Administration of the Sexual Offender Program	4,400	4,400	-	
54210 Jail	1,703,079	1,783,226	80,147	
54220 Workhouse	208,772	140,465	(68,307)	
54240 Juvenile Services	60,577	62,409	1,832	
54310 Fire Prevention and Control	194,217	367,525	173,308	
54420 Rescue Squad	131,926	70,090	(61,836)	
54490 Other Emergency Management	103,268	98,080	(5,187)	
54610 County Coroner/Medical Examiner	23,200	13,200	(10,000)	
55110 Local Health Center	32,600	32,600	-	
55120 Animal Shelter	61,004	85,646	24,642	
55170 Alcohol and Drug Programs	73,980	12,500	(61,480)	
55720 Sanitation Education/Information	55,240	47,553	(7,687)	
56100 Adult Activities	103,273	117,125	13,852	
56300 Senior Citizens Assistance	71,683	51,620	(20,064)	
56500 Libraries	177,333	180,968	3,635	
56700 Parks and Fair Boards	368,473	281,483	(86,990)	
57100 Agricultural Extension Service	92,830	97,665	4,835	
57500 Soil Conservation	61,453	65,760	4,307	
58190 Other Economic and Community Development	1,458,606	875,500	(583,106)	grant funded
58300 Veterans Services	21,865	20,701	(1,164)	
58400 Other Charges	514,900	574,000	59,100	
58600 Employee Benefits	15,000	2,500	(12,500)	
58900 Miscellaneous	52,500	42,000	(10,500)	
91150 Capital Projects - Ward Trail	500	217,500	217,000	grant funded
Total Budgeted Expenses	11,293,147	11,382,172	89,025	

	Budgeted	Proposed
Beginning Fund Balance	3,078,914	2,526,895
Net Position	(1,600,251)	(1,821,705)
Ending Fund Balance	1,478,663	705,190
RESERVED FUNDS	514,909	514,909
UNASSIGNED FUND BALANCE	963,754	190,281