SUMNER COUNTY GOVERNMENT

Consolidated Annual Budget
for the Fiscal Year Ended
June 30, 2027

Introduction

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SUMNER COUNTY, TENNESSEE
DEPARTMENT OF FINANCE

Budget Message

June 29, 2026
To the Honorable John Isbell, County Mayor;
Board of County Commissioners; and
Citizens of Sumner County, Tennessee

General Information

A fund is a grouping of related accounts used to maintain control over resources segregated for specific activities or objectives. Sumner County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The county accounts for each fund's operations with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, expenditures, or expenses.

General Fund

Table 1. Budgeted Change in the General Fund's Total Fund Balances

	Budgets		
	Amended Fiscal Year 2026	Original Fiscal Year 2027	Difference
Budgeted Revenues	$ 118,789,496	$ 135,649,241	$ 16,859,745
Appropriations	129,101,762	135,955,966	6,854,204
Budgeted Change	$ (10,312,266)	$ (306,725)	$ 10,005,541
Beginning Budgeted Fund Balances	52,798,431	58,042,806	5,244,375
Ending Budgeted Fund Balances	$ 42,486,165	$ 57,736,081	$ 15,249,916

The unassigned fund balance is the residual classification of fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. The county desires a minimum unassigned fund balance of 16.67% of appropriations or roughly $22.7 million. The county's 2027 budget contains an ending budgeted unassigned fund balance of approximately $52.7 million.

Table 2. Details of Sumner County's General Fund's Budgeted Balances

	Budgeted Balance June 2026	Budgeted Balance June 2027	Difference
Restricted			
Sexual Offender Registration	$ 17,809	$ 18,317	$ 508
Automation - Register of Deeds	146,263	146,007	(256)
Planning Donations	425,475	449,415	23,940
County Clerk Reserves	976,518	1,154,016	177,498
Automation - Circuit Court Clerk	526,542	459,522	(67,020)
SCAAP Program	17,481	17,492	11
Opioid Settlement Funds	1,322,203	1,323,772	1,569
Contributions-Corporate Christmas	10,595	8,897	(1,698)
Donations-Other/Hendersonville Library	321,164	321,164	-
Fines for Littering	1,333	1,333	-
TN Sports Gaming	508,003	585,640	77,637
Archives Donation	250	250	-
Brown Park	587,232	29,884	(557,348)
Total Restricted	$ 4,860,868	$ 4,515,709	$ (345,159)
Un-restricted			
Committed			
Hospital Property Sale Proceeds - designated for Schools' ADA-Compliant Playgrounds	$ 797,209	$ -	$ (797,209)
Portland Airport Grant Match	101,685	-	(101,685)
Total Committed	$ 898,894	$ -	$ (898,894)
Assigned			
Medical Examiner	$ 22,541	$ 27,729	$ 5,188
Sheriff - Litter Funds Reimbursement	3,605	5,236	1,631
Emergency Management Agency (EMPG)	-	53,940	53,940
Sheriff SRO Equipment	394,578	404,316	9,738
GIS Assignment	13,000	13,000	-
Total Assigned	$ 433,724	$ 504,221	$ 70,497
Unassigned	$ 40,214,003	$ 52,716,151	$ 12,502,148
Total Un-restricted	$ 41,546,621	$ 53,220,372	$ 11,673,751

Other Governmental Funds
The courthouse and jail maintenance fund, the drug control fund, the general debt service fund, the capital projects fund, and the highway/public works fund each have available resources (including fund balances) balanced to appropriations.

Table 3. Budgeted Change in All Budgeted Funds Other Than the General Fund's Balances

	Courthouse & Jail Maintenance Fund	Drug Control Fund	General Debt Service Fund	Capital Projects Fund	Highway/Public Works Fund
Estimated Revenues	$ 952,386	$ 49,220	$ 13,417,170	$ 30,425,251	$ 10,631,162
Appropriations	1,281,856	127,881	30,939,782	37,945,150	12,087,262
Budgeted Change	$ (329,470)	$ (78,661)	$ (17,522,612)	$ (7,519,899)	$ (1,456,100)
Beginning Budgeted Fund Balances	678,344	105,511	33,471,720	41,775,149	2,506,237
Ending Budgeted Fund Balances	$ 348,874	$ 26,850	$ 15,949,108	$ 34,255,250	$ 1,050,137

The Department of Local Finance recommends that Sumner County budget an ending reserve equivalent to at least two months of expenditures (approximately 16.67% of appropriations) in operational funds that include salaries. The Highway/Public Works Fund's budgeted ending fund balance is approximately 8.7% of appropriations.

Proprietary Fund
Proprietary funds operate on the economic resources measurement focus and the accrual basis of accounting. Sumner County utilizes a proprietary fund, an internal service fund, to account for its self-insurance programs. This fund only provides services to the Sumner County Government. The financing plans for this fund, as outlined in this document, are, in some instances, labeled budgets for consistency of presentation; however, they are not legally adopted budgets. Therefore, the appropriations' resolution does not include the Internal Service Fund (self-insured program). Below is a summary of the fund.

Table 4. Planned Change in Self-insurance Fund's Net Position

	Self-Insurance
Estimated Revenues	$ 20,548,310
Estimated Expenses	22,418,291
Estimated Change	$ (1,869,981)
Beginning Estimated Net Position	24,878,057
Ending Estimated Net Position	$ 23,008,076

Table 5. County-Wide Budgeted Local Revenues

	General Fund	Courthouse and Jail Maintenance Fund	General Debt Service Fund	Capital Projects Fund	Highway/Public Works Fund	General Purpose School Fund	Total
Local Taxes							
Current Property Tax	$ 58,291,411	$ -	$ 3,462,856	$ 18,330,052	$ 1,477,485	$ 82,462,147	$ 164,023,951
Trustee Collections-Prior Years	565,254	-	-	288,799	9,533	873,119	1,736,705
Trustee Collections-Bankruptcies	3,405	-	202	1,071	86	4,817	9,581
Clerk & Master Collections-Prior Years	365,373	-	-	186,676	6,162	564,373	1,122,584
Interest and Penalty	135,095	-	-	69,022	2,278	208,674	415,069
Pmt in Lieu Taxes-TVA	1,246	-	74	392	32	1,762	3,506
Pmt in Lieu Taxes-Local Utility	234,201	-	13,913	73,646	5,936	331,313	659,009
Pmt in Lieu Taxes	582,945	-	472,343	197,503	14,116	349,148	1,616,055
Hotel/Motel Tax	1,380,047	-	-	-	-	-	1,380,047
Local Amusement Tax	10,688	-	-	-	-	-	10,688
Litigation Tax-Special	382,577	-	-	-	-	-	382,577
Litigation Tax-Special Purpose/Judge	223,717	-	-	-	-	-	223,717
Litigation Tax-Special Purpose/Security	374,468	-	-	-	-	-	374,468
Business Tax	4,584,545	-	-	-	-	-	4,584,545
Mixed Drink Tax	-	-	-	-	-	621,670	621,670
Bank Excise Tax	1,163,380	-	-	-	-	-	1,163,380
Beer Tax	693,234	-	-	-	-	-	693,234
Beer Privilege Tax	2,641	-	-	-	-	-	2,641
Non-depository Privilege Tax	2,495	-	-	-	-	-	2,495
Local Option Taxes							-
Sales Taxes	-	-	-	4,793,222	-	53,828,255	58,621,477
Litigation Tax-Special Purpose	-	340,222	-	-	-	-	340,222
Litigation Tax-Special Purpose	-	-	147,442	-	-	-	147,442
Wheel Tax	-	-	-	-	2,707,260	6,316,941	9,024,201
Mineral Severance Tax	-	-	-	-	383,052	-	383,052
Adequate Facilities Tax	-	-	3,178,675	-	-	-	3,178,675
Total Local Taxes	$ 68,996,722	$ 340,222	$ 7,275,505	$ 23,940,383	$ 4,605,940	$ 145,562,219	$ 250,720,991
Licenses and Permits							
Marriage Licenses	$ 6,390	$ -	$ -	$ -	$ -	$ 6,390	$ 12,780
Cable TV Franchise Fees	299,691	-	-	-	-	-	299,691
Beer Permits	713	-	-	-	-	-	713
Building Permits	1,846,066	-	-	-	-	-	1,846,066
Rezoning Permits	1,304	-	-	-	-	-	1,304
Highway Permits	-	-	-	-	37,150	-	37,150
Helping Schools	-	-	-	-	-	1,159	1,159
Total Licenses and Permits	$ 2,154,164	$ -	$ -	$ -	$ 37,150	$ 7,549	$ 2,198,863

Budgeted Property Tax Revenues

Table 6. Property Tax Rate

Fund	Budgeted Tax Rate
General	$ 0.5050
General Debt Service	0.0300
Highway/Public Works	0.0128
General Purpose School	0.7144
Capital Projects	0.1588
Total	$ 1.4210

Table 7. Property Tax Assessment -Used for Budgeting Purposes

Current Property Taxes	Summary Assessment Total
Real Property Assessed	$ 11,390,871,340
Personal Property Assessed	401,579,039
Public Utiltities	187,454,545
Total Assessment	$ 11,979,904,924

Table 8. Budgeted Property Tax – Calculations

Fund	Tax Rate	Estimated Gross Tax Roll	Less Uncollectible (2.5%)	Less Estimated TIF	Less Estimated Tax Freeze	Less Estimated Appeals, Exemptions, Adj(s), and Errors	Budgeted by Fund
General	$ 0.5050	$ 60,498,520	$ (1,512,463)	$ (4,966)	$ (161,168)	$ (528,511)	$ 58,291,412
General Debt Service	0.0300	3,593,971	(89,849)	(295)	(9,574)	(31,397)	3,462,856
Highway/Public Works	0.0128	1,533,428	(38,336)	(126)	(4,085)	(13,396)	1,477,485
General Purpose School	0.7144	85,584,441	(2,139,611)	(7,026)	(227,997)	(747,660)	82,462,147
Capital Projects	0.1588	19,024,089	(475,602)	(1,562)	(50,680)	(166,193)	18,330,052
Total	$ 1.4210	$ 170,234,449	$ (4,255,861)	$ (13,975)	$ (453,504)	$ (1,487,157)	$ 164,023,952

Table 9. Net Property Tax Per Penny

Classification	Estimated Revenues Non-education Per Net Penny	Estimated Revenues Education Per Net Penny
Current Property Tax	$ 1,154,285	$ 1,154,285
Trustee Coll - Bankruptcies	67	67
Pmt in Lieu Taxes - TVA	25	25
Pmt in Lieu Taxes *	12,437	4,887
Pmt in Lieu Taxes - Local Utility	4,638	4,638
Interstate Tele. Tax	1,548	1,548
Total	$ 1,173,000	$ 1,165,450

The county utilizes a 97.5 % collectability rate for budgeting current year property tax collections.

Table 10. American Recovery Plan Act (ARPA) Schedule

Description	General	Revenue Replacement	Total
Received	$ 27,154,480	$ 10,000,000	$ 37,154,480
Appropriations and estimated expenditures			
Supplements	$ 4,711,678	$ 1,409,135	$ 6,120,813
Broadband	5,000,000	-	5,000,000
Waterlines	10,000,000	142	10,000,142
Consultants	473,480	-	473,480
Health Department	661,400	46,938	708,338
EMS Buildings	3,287,669	114,575	3,402,244
Maintenance Facility	-	182,325	182,325
Highway Projects	-	2,650,000	2,650,000
AEDs	279,115	77,216	356,331
Sheriff's Office Equipment	254,510		254,510
Ashley's Place	40,250	-	40,250
Hollows Drainage Improve Project	699,675	-	699,675
Hendersonville Utility District Sewer Project	1,750,000	-	1,750,000
Millersville Wastewater/Stormwater Project	521,000	-	521,000
American Legion Post 17 Flood Relief Project	500,000	-	500,000
White House Wastewater Project	225,000	-	225,000
Economic Development	-	60,000	60,000
Ambulances	-	2,241,594	2,241,594
Highway Equipment	-	379,758	379,758
Oak Grove Volunteer Fire Department	-	399,454	399,454
Jail Roof	-	1,189,566	1,189,566
Sub-total Appropriations and estimated expenditures	$ 28,403,777	$ 8,750,703	$ 37,154,480
Unallocated	$ (1,249,297)	$ 1,249,297	$ -

Annual Debt Report

The attached budget document, along with the following additional information, will serve as the annual debt report required by Sumner County, Tennessee's Debt Management Policy.

- The county's designee, the Sumner County Finance Director, reviewed its debt management policy.
- The fiscal year 2027 budget does not include the issuance of debt. If the county issues any new debt, the county will submit cash flow forecasts for the applicable funds to the state and local finance office.
- As of July 1, 2026, the total net debt is $198,693,280, consisting of debt (principal) outstanding as of July 1, 2026, of $232,165,000 less the estimated debt service fund balance of $33,471,720.
- The net debt per capita (net debt/population), based on an estimated population of 218,895, is $908.
- The net debt per capita (net debt/population), based on the 2020 census's population of 196,281, is $1,012.
- Sumner County's most recent bond ratings are "AA+/Stable" from Standard & Poor's on May 5, 2021, and Aa2 no outlook from Moody's Investor Service on July 24, 2020.
- The county posted its most recent bond ratings on its website at the following links.
  https://sumnercountytn.gov/wp-content/uploads/2021/12/2021-letter.pdf
  https://sumnercountytn.gov/wp-content/uploads/2021/12/2020-update.pdf

Other Information

Sumner County uses the following link for its most recent financial statements on its website.
https://sumnercountytn.gov/departments/finance/central-accounting/

Sumner County posts its approved budgets on its website using the following link.
https://sumnercountytn.gov/departments/finance/budget/

Sincerely,

Bethany Browning, CCFO
Interim Finance Director

Sumner County, Tennessee
Budget Summary
Fiscal Year Ended June 30, 2027

	Actual Budgetary Fiscal Year 2024	Actual Budgetary Fiscal Year 2025	Estimated Budgetary Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Governmental Funds							
County General Fund							
Revenues/Estimated Revenues							
Local Taxes	$ 48,804,316	$ 56,831,107	$ 62,888,600	$ 61,669,825	$ 69,089,374	$ 7,419,549	12.03%
Licenses and Permits	1,816,608	2,300,507	2,195,472	2,263,119	2,154,163	(108,956)	-4.81%
Fines, Forfeitures and Penalties	644,135	805,661	682,473	654,542	692,515	37,973	5.80%
Charges for Current Services	11,299,462	11,809,470	12,188,242	12,694,114	12,369,452	(324,662)	-2.56%
Other Local Revenues	4,004,792	4,400,237	4,923,307	5,399,198	5,556,867	157,669	2.92%
Fees of County Officials	11,937,636	12,886,613	12,639,701	12,449,475	12,890,989	441,514	3.55%
State of Tennessee	13,517,714	14,078,655	13,956,971	13,683,978	25,249,047	11,565,069	84.52%
Federal Government	18,197,748	11,529,642	7,430,121	8,935,047	6,075,227	(2,859,820)	-32.01%
Other Governments and Citizens Groups	1,287,423	1,342,378	1,676,950	845,227	1,571,608	726,381	85.94%
Other Sources (Non-Revenue)	184,053	80,624	9,618	3,663	-	(3,663)	-100.00%
Total Revenues/Estimated Revenues	$ 111,693,887	$ 116,064,894	$ 118,591,454	$ 118,598,188	$ 135,649,240	$ 17,051,052	14.38%
Expenditures/Appropriations							
Salaries and Benefits	$ 59,617,200	$ 69,340,406	$ 75,581,969	$ 86,879,706	$ 95,447,102	$ 8,567,396	9.86%
Operational Costs	49,661,560	41,720,092	37,765,110	31,946,927	40,508,863	8,561,936	26.80%
Total Expenditures/Appropriations	$ 109,278,761	$ 111,060,498	$ 113,347,079	$ 118,826,633	$ 135,955,965	$ 17,129,332	14.42%
Net Change in Fund Balances/Budgeted Change	$ 2,415,126	$ 5,004,395	$ 5,244,375	$ (228,445)	$ (306,725)	$ (78,280)	34.27%
Beg Fund Balance Other Than Unassigned /Budgeted	5,033,463	6,177,183	9,462,496	6,286,573	5,513,728	(772,845)	-12.29%
Beg Unassigned Fund Balance/Budgeted	40,345,446	41,616,852	43,335,935	40,349,361	52,529,077	12,179,716	30.19%
Net Ending Fund Balances/Budgeted	$ 47,794,036	$ 52,798,431	$ 58,042,806	$ 46,407,489	$ 57,736,081	$ 11,328,592	24.41%
Courthouse and Jail Maintenance Fund							
Revenues/Estimated Revenues							
Local Taxes	$ 337,171	$ 364,217	$ 350,203	$ 336,140	$ 340,222	$ 4,082	1.21%
Charges for Current Services	598,625	710,610	629,775	600,000	612,164	12,164	2.03%
Other Local Revenues	1,769	-	-	-	-	-	N/A
Total Revenues/Estimated Revenues	$ 937,565	$ 1,074,827	$ 979,978	$ 936,140	$ 952,386	$ 16,246	1.74%
Expenditures/Appropriations							
Operational Costs	$ 675,219	$ 816,269	$ 1,183,764	$ 1,191,760	$ 1,281,856	$ 90,096	7.56%
Total Expenditures/Appropriations	$ 675,219	$ 816,269	$ 1,183,764	$ 1,191,760	$ 1,281,856	$ 90,096	7.56%
Net Change in Fund Balances/Budgeted Change	$ 262,346	$ 258,558	$ (203,786)	$ (255,620)	$ (329,470)	$ (73,850)	28.89%
Beginning Fund Balances/Budgeted	361,226	623,572	882,130	742,396	678,344	(64,052)	-8.63%
Net Ending Fund Balances/Budgeted	$ 623,572	$ 882,130	$ 678,344	$ 486,776	$ 348,873	$ (137,903)	-28.33%
Drug Control Fund							
Revenues/Estimated Revenues							
Fines, Forfeitures and Penalties	$ 52,208	$ 50,315	$ 43,970	$ 41,923	$ 49,220	$ 7,297	17.41%
Total Revenues/Estimated Revenues	$ 52,208	$ 50,315	$ 43,970	$ 41,923	$ 49,220	$ 7,297	17.41%
Expenditures/Appropriations							
Operational Costs	$ 39,466	$ 82,119	$ 100,353	$ 127,822	$ 127,881	$ 59	0.05%
Total Expenditures/Appropriations	$ 39,466	$ 82,119	$ 100,353	$ 127,822	$ 127,881	$ 59	0.05%

	Actual Budgetary Fiscal Year 2024	Actual Budgetary Fiscal Year 2025	Estimated Budgetary Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Net Change in Fund Balances/Budgeted Change	$ 12,742	$ (31,804)	$ (56,383)	$ (85,899)	$ (78,661)	$ 7,238	-8.43%
Beginning Fund Balances/Budgeted	180,956	193,698	161,894	170,011	105,511	(64,500)	-37.94%
Net Ending Fund Balances/Budgeted	$ 193,698	$ 161,894	$ 105,511	$ 84,112	$ 26,850	$ (57,262)	-68.08%
General Debt Service Fund							
Revenues/Estimated Revenues							
Local Taxes	$ 36,787,071	$ 5,377,138	$ 2,970,375	$ 3,266,622	$ 7,275,506	$ 4,008,883	122.72%
Other Local Revenues	10,002,075	11,860,347	6,454,567	5,014,586	5,352,115	337,529	6.73%
State of Tennessee	47,512	18,358	-	-	-	-	N/A
Other Governments and Citizens Groups	727,762	5,282,649	753,050	753,050	789,550	36,500	4.85%
Total Revenues/Estimated Revenues	$ 47,564,421	$ 22,538,492	$ 10,177,992	$ 9,034,258	$ 13,417,170	$ 4,382,912	48.51%
Expenditures/Appropriations							
Debt Service General Government	$ 8,523,396	$ 6,599,128	$ 6,671,445	$ 6,741,223	$ 6,646,797	$ (94,426)	-1.40%
Debt Service Education	23,288,177	15,027,737	15,024,474	15,024,474	15,047,985	23,511	0.16%
Total Expenditures/Appropriations	$ 31,811,577	$ 21,626,870	$ 21,695,925	$ 21,765,699	$ 30,939,782	$ 9,174,085	42.15%
Net Change in Fund Bal/Budgeted Change	$ 15,752,844	$ 911,622	$ (11,517,933)	$ (12,731,441)	$ (17,522,612)	$ (4,791,171)	37.63%
Beginning Fund Balances/Budgeted	28,325,172	44,078,020	44,989,647	38,756,516	33,471,720	(5,284,796)	-13.64%
Net Ending Fund Bal/Budgeted	$ 44,078,016	$ 44,989,642	$ 33,471,714	$ 26,025,075	$ 15,949,108	$ (10,075,967)	-38.72%
Capital Projects Fund							
Revenues/Estimated Revenues							
Local Taxes	$ 4,715,750	$ 35,243,696	$ 32,609,660	$ 31,705,122	$ 23,940,383	$ (7,764,739)	-24.49%
Other Local Revenue	-	223,122	-	-	-	-	N/A
Other Governments and Citizens Groups	1,492,504	-	703,420	937,496	130,000	(807,496)	-86.13%
State of Tennessee	57,089	192,490	255,402	2,014,306	2,832,844	818,538	40.64%
Federal Government	36,055	-	-	1,122,025	3,522,025	2,400,000	213.90%
Total Revenues/Estimated Revenues	$ 6,301,398	$ 35,659,308	$ 33,568,483	$ 35,778,949	$ 30,425,251	$ (5,353,698)	-14.96%
Expenditures/Appropriations							
General Administration Projects	$ 108,355	$ 642,315	$ 642,577	$ 677,652	$ 440,874	$ (236,778)	-34.94%
Other General Government Projects	(127,241)	219,207	1,750,274	5,422,791	6,286,036	863,245	15.92%
Administration of Justice Projects	1,540,513	702,908	489,993	150,000	-	(150,000)	-100.00%
Public Safety Projects	1,214,169	5,534,997	4,745,361	4,466,100	10,401,332	5,935,232	132.90%
Public Health and Welfare Projects	2,156,655	5,681,357	8,950,395	14,865,000	9,121,753	(5,743,247)	-38.64%
Social, Cultural and Recreational Projects	26,016	(8,245)	30,000	53,000	13,000	(40,000)	-75.47%
Highway and Street Capital Projects	765,176	4,999,266	6,697,949	10,910,446	11,682,155	771,709	7.07%
Education Capital Projects	9,977	5,372,583	37,572	37,572	-	(37,572)	-100.00%
Total Expenditures/Appropriations	$ 5,693,620	$ 23,144,388	$ 23,344,121	$ 36,582,561	$ 37,945,150	$ 1,362,589	3.72%
Net Change in Fund Balances/Budgeted Change	$ 607,778	$ 12,514,920	$ 10,224,362	$ (803,612)	$ (7,519,899)	$ (6,716,287)	835.76%
Beginning Fund Balances/Budgeted	18,428,090	19,035,868	31,550,787	32,740,543	41,775,149	9,034,606	27.59%
Net Ending Fund Balances/Budgeted	$ 19,035,868	$ 31,550,788	$ 41,775,149	$ 31,936,931	$ 34,255,250	$ 2,318,319	7.26%

	Actual Budgetary Fiscal Year 2024	Actual Budgetary Fiscal Year 2025	Estimated Budgetary Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Highway/Public Works Fund							
Revenues/Estimated Revenues							
Local Taxes	$ 3,757,117	$ 3,926,192	$ 3,804,207	$ 3,846,235	$ 4,605,940	$ 759,705	19.75%
Licenses and Permits	45,650	50,150	37,150	49,425	37,150	(12,275)	-24.84%
Charges for Current Services	200	4,500	-	-	-	-	N/A
Other Local Revenues	38,808	138,067	26,662	92,000	29,535	(62,465)	-67.90%
State of Tennessee	5,217,656	6,187,723	6,032,137	5,997,192	5,908,537	(88,655)	-1.48%
Other Governments and Citizens Groups	487,905	-	87,945	-	-	-	N/A
Other Sources (Non-Revenue)	47,325	110,233	44,175	-	50,000	50,000	N/A
Total Revenues/Estimated Revenues	$ 9,594,661	$ 10,582,884	$ 10,152,276	$ 9,984,852	$ 10,631,162	$ 646,310	6.47%
Expenditures/Appropriations							
Salaries and Benefits	$ 4,008,002	$ 4,564,426	$ 5,254,636	$ 5,323,571	$ 5,923,589	$ 600,018	11.27%
Operational Costs	5,387,193	5,392,710	5,753,408	6,130,310	6,163,673	33,363	0.54%
Total Expenditures/Appropriations	$ 9,395,195	$ 9,957,136	$ 11,008,044	$ 11,453,881	$ 12,087,262	$ 633,381	5.53%
Net Change in Fund Balances/Budgeted Change	$ 199,465	$ 625,748	$ (855,768)	$ (1,469,029)	$ (1,456,100)	$ 12,929	-0.88%
Beginning Fund Balances/Budgeted	2,536,793	2,736,258	3,362,006	2,939,433	2,506,237	(433,196)	-14.74%
Net Ending Fund Balances/Budgeted	$ 2,736,258	$ 3,362,006	$ 2,506,237	$ 1,470,404	$ 1,050,137	$ (420,267)	-28.58%
Total Govt Funds - Rev, Oth Sources, Est Rev	$ 176,144,139	$ 185,970,719	$ 173,514,152	$ 174,374,310	$ 191,124,430	$ 16,750,119	9.61%
Total Govt Funds - Exp, Oth Uses, and Approp	$ 156,893,838	$ 166,687,280	$ 170,679,287	$ 189,948,356	$ 218,337,896	$ 28,389,542	14.95%
Proprietary Fund							
Internal Service Fund (Self-insurance Fund)							
Revenues/Estimated Revenues							
Self-insured - Health	$ 12,716,984	$ 14,237,764	$ 14,901,664	$ 14,943,293	$ 17,440,515	$ 2,497,222	16.71%
Self-insured - Dental	505,652	532,442	526,957	529,261	543,585	14,324	2.71%
Self-insured - Casualty	2,482,419	2,388,384	2,543,773	2,435,191	2,564,210	129,019	5.30%
Total Revenues/Estimated Revenues	$ 15,705,055	$ 17,158,590	$ 17,972,394	$ 17,907,745	$ 20,548,310	$ 2,640,565	14.75%
Expenses/Estimated Expenses							
Self-insured - Health	$ 10,415,492	$ 13,624,995	$ 14,858,462	$ 15,673,893	$ 19,857,652	$ 4,183,759	26.69%
Self-insured - Dental	341,609	426,267	449,275	451,529	464,530	13,001	2.88%
Self-insured - Casualty	1,670,033	1,836,045	4,704,927	2,168,190	2,096,109	(72,081)	-3.32%
Total Expenses/Estimated Expenses	$ 12,427,134	$ 15,887,307	$ 20,012,664	$ 18,293,612	$ 22,418,291	$ 4,124,679	22.55%
Change in Net Position/Budgeted Change	$ 3,277,921	$ 1,271,283	$ (2,040,270)	$ (385,868)	$ (1,869,981)	$ (1,484,113)	384.62%
Beginning Net Position/Budgeted	22,369,123	25,647,044	26,918,327	26,735,504	24,878,057	(1,857,447)	-6.95%
Ending Net Position/Budgeted	$ 25,647,044	$ 26,918,327	$ 24,878,057	$ 26,349,636	$ 23,008,076	$ (3,341,560)	-12.68%
Total Proprietary Fund - Rev and Est Rev	$ 15,705,055	$ 17,158,590	$ 17,972,394	$ 17,907,745	$ 20,548,310	$ 2,640,565	14.75%
Total Proprietary Fund - Exp and Est Exp	$ 12,427,134	$ 15,887,307	$ 20,012,664	$ 18,293,612	$ 22,418,291	$ 4,124,679	22.55%
Total Rev, Other Sources, and Estimated Rev	$ 191,849,194	$ 203,129,309	$ 191,486,547	$ 192,282,055	$ 211,672,739	$ 19,390,685	10.08%
Total Expenses, Other Uses, and Approp	$ 169,320,971	$ 182,574,587	$ 190,691,951	$ 208,241,968	$ 240,756,187	$ 32,514,221	15.61%

General Fund

Sumner County, Tennessee
General Fund
Summary

	Actual Budgetary Fiscal Year 2024	Actual Budgetary Fiscal Year 2025	Estimated Budgetary Fiscal Year 2026	Original Budget		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Beginning Balance(s)							
Nonspendable	$ -	$ -	$ 2,108,785	$ -	$ -	$ -	N/A
Restricted	3,387,316	4,956,671	6,373,252	5,367,270	5,008,178	(359,092)	-6.69%
Committed	1,069,324	1,153,781	903,520	903,469	7,809	(895,660)	-99.14%
Assigned	576,823	66,732	76,939	15,834	497,741	481,907	3043.50%
Unassigned	40,345,446	41,616,852	43,335,935	40,349,361	52,529,077	12,179,716	30.19%
Total	$ 45,378,909	$ 47,794,036	$ 52,798,431	$ 46,635,934	$ 58,042,806	$ 11,406,872	24.46%
Revenues/Sources							
Local Taxes	$ 48,804,316	$ 56,831,107	$ 62,888,600	$ 61,669,825	$ 69,089,374	$ 7,419,549	12.03%
Licenses and Permits	1,816,608	2,300,507	2,195,472	2,263,119	2,154,163	(108,956)	-4.81%
Fines, Forfeitures and Penalties	644,135	805,661	682,473	654,542	692,515	37,973	5.80%
Charges for Current Services	11,299,462	11,809,470	12,188,242	12,694,114	12,369,452	(324,662)	-2.56%
Other Local Revenues	4,004,792	4,400,237	4,923,307	5,399,198	5,556,867	157,669	2.92%
Fees of County Officials	11,937,636	12,886,613	12,639,701	12,449,475	12,890,989	441,514	3.55%
State of Tennessee	13,517,714	14,078,655	13,956,971	13,683,978	25,249,047	11,565,069	84.52%
Federal Government	18,197,748	11,529,642	7,430,121	8,935,047	6,075,227	(2,859,820)	-32.01%
Other Governments and Citizens Groups	1,287,423	1,342,378	1,676,950	845,227	1,571,608	726,381	85.94%
Other Sources (Non-Revenue)	184,053	80,624	9,618	3,663	-	(3,663)	-100.00%
Total	$ 111,693,887	$ 116,064,894	$ 118,591,454	$ 118,598,188	$ 135,649,240	$ 17,051,052	14.38%
Expenditures/Uses or Appropriations							
General Government							
County Commission	$ 330,281	$ 336,190	$ 345,881	$ 363,144	$ 546,936	$ 183,792	50.61%
Board of Equalization	9,329	4,400	5,000	15,000	15,000	-	0.00%
Other Boards and Committees	13,082	12,655	15,000	19,000	19,000	-	0.00%
County Mayor	368,970	390,781	497,478	440,473	566,250	125,777	28.55%
Personnel Office	2,379	-	-	-	-	-	N/A
County Attorney	526,546	624,671	659,372	728,876	771,157	42,281	5.80%
Election Commission	1,053,012	1,366,479	1,304,131	1,347,403	1,824,394	476,991	35.40%
Register of Deeds	855,505	884,629	932,988	1,016,596	1,090,452	73,856	7.27%
Development Services	988,830	1,050,728	1,043,883	1,126,537	1,207,018	80,481	7.14%
Building and Codes	621,559	842,965	952,233	982,158	1,090,644	108,486	11.05%
County Buildings	1,977,885	2,191,122	2,551,589	2,705,033	2,830,716	125,683	4.65%
Archives	120,950	133,872	148,068	146,867	152,140	5,273	3.59%
Risk Management	2,097,219	2,276,642	2,337,166	2,482,509	2,597,968	115,459	4.65%
Finance							
Finance	1,255,852	1,668,937	1,750,826	2,169,615	2,000,037	(169,578)	-7.82%
Finance-Opioid/Grant Accountant	50,121	95,701	101,188	103,120	104,727	1,607	1.56%
Assessor of Property	1,758,425	1,811,114	2,036,970	2,100,717	2,244,450	143,733	6.84%
County Trustee	694,096	770,511	955,738	1,015,303	1,124,948	109,645	10.80%
County Clerk	2,026,995	2,299,816	2,425,786	2,545,385	2,718,646	173,261	6.81%
Data Processing	1,432,988	1,633,803	1,920,894	2,013,615	2,237,539	223,924	11.12%

	Actual Budgetary Fiscal Year 2024	Actual Budgetary Fiscal Year 2025	Estimated Budgetary Fiscal Year 2026	Original Budget		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Administration of Justice							
Circuit Court	2,194,098	2,566,680	2,792,235	2,739,539	3,005,986	266,447	9.73%
General Sessions Judge III	420,496	449,103	473,278	475,396	496,886	21,490	4.52%
General Sessions Judge I	411,142	438,177	419,420	448,089	457,434	9,345	2.09%
Drug Court	426,126	494,112	567,588	581,833	610,068	28,235	4.85%
Chancery Court	798,901	881,462	953,017	979,112	1,123,445	144,333	14.74%
General Sessions II	1,897,882	1,832,881	2,115,161	2,164,091	2,260,981	96,890	4.48%
District Attorney General	69,159	92,647	87,401	102,167	92,906	(9,261)	-9.06%
Office of Public Defender	-	-	87,401	102,167	92,906	(9,261)	-9.06%
Judicial Commissioners	696,018	747,903	810,609	821,488	967,368	145,880	17.76%
Other Administration of Justice	93,245	109,623	130,908	190,114	193,286	3,172	1.67%
Probation Services/CASP	451,886	531,301	592,126	609,499	584,861	(24,638)	-4.04%
Public Safety							
Sheriff's Office	18,861,265	22,678,176	26,052,019	27,119,143	29,747,048	2,627,905	9.69%
Administration of Sexual Offender Registry	14,015	12,360	16,555	18,805	18,805	-	0.00%
Jail	15,340,843	18,227,697	18,777,594	18,767,693	20,233,696	1,466,003	7.81%
Jail (GPS Monitoring Program)	1,963	22,738	22,500	5,000	20,000	15,000	300.00%
Jail (SCAAP Program)	39,555	24,425	-	-	-	-	N/A
Fire Prevention and Control (Forestry Service)	2,000	2,000	2,000	2,000	-	(2,000)	-100.00%
Rural Fire Protection	460,646	680,628	1,340,372	690,368	1,175,701	485,333	70.30%
Civil Defense/E911	348,440	390,630	411,907	404,732	426,657	21,925	5.42%
Emergency Management Agency	1,238,512	937,598	1,023,145	1,037,405	873,186	(164,219)	-15.83%
County Coroner/Medical Examiner	229,840	178,156	191,010	202,903	208,250	5,347	2.64%
Other Public Safety-Consolidated Dispatch	4,374,081	4,952,424	5,385,360	6,462,502	6,646,492	183,990	2.85%
Public Health and Welfare							
Health Department	345,812	315,867	334,053	343,860	360,852	16,992	4.94%
Health Department (DGA)	1,557,125	1,622,145	1,686,373	2,050,100	2,067,826	17,726	0.86%
Ambulance (Emergency Medical) Service	12,914,573	15,880,894	17,259,677	17,626,536	20,367,089	2,740,553	15.55%
Appropriations to State	50,000	99,753	107,980	107,980	131,195	23,215	21.50%
General Welfare Assistance	15,350	18,000	17,500	20,000	20,000	-	0.00%
Other Public Health and Welfare/Opioid-Restricted	-	434,847	1,451,235	1,725,358	1,072,369	(652,989)	-37.85%
Social, Cultural and Recreational							
Senior Citizens Assistance	204,253	223,078	289,500	250,000	250,000	-	0.00%
Libraries	2,487,760	2,645,851	2,732,357	2,893,336	3,109,713	216,377	7.48%
Other Social, Cultural and Recreational	11,200	4,515	583,097	583,097	-	(583,097)	-100.00%
Agriculture and Natural Resources							
Agriculture Extension Agency	440,085	498,499	634,457	667,298	687,246	19,948	2.99%
Soil Conservation	73,156	78,969	83,403	83,722	87,820	4,098	4.89%
Other Operations							
Tourism, Economic and Community Development	731,680	731,680	731,680	731,680	731,680	-	0.00%
Veterans Services	150,255	165,430	176,753	184,271	221,403	37,132	20.15%
Other County Expenses	1,247,097	1,413,622	1,836,399	1,880,843	1,977,788	96,945	5.15%
Contributions	212,144	422,323	222,851	168,591	142,000	(26,591)	-15.77%
Employee Benefits	146,826	153,173	277,875	278,000	278,000	-	0.00%
American Rescue Plan Act-#2	5,800,327	3,531,848	1,853,279	3,986,564	73,000	(3,913,564)	-98.17%
American Rescue Plan Act-#1	18,336,980	8,174,269	860	-	-	-	N/A
Capital Projects							
Education/ADA Playgrounds	-	-	831,954	-	-	-	N/A
Waterlines/FastTrack Grant	-	-	-	-	12,000,000	12,000,000	N/A
Total	$ 109,278,761	$ 111,060,498	$ 113,347,079	$ 118,826,633	$ 135,955,965	$ 17,129,332	14.42%

	Actual Budgetary Fiscal Year 2024	Actual Budgetary Fiscal Year 2025	Estimated Budgetary Fiscal Year 2026	Original Budget		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Ending Balance(s)							
Nonspendable	$ -	$ 2,108,785	$ -	$ -	$ -	$ -	N/A
Restricted	4,956,671	6,373,252	5,008,178	4,860,868	4,515,709	(345,159)	-7.10%
Committed	1,153,781	903,520	7,809	898,894	-	(898,894)	-100.00%
Assigned	66,732	76,939	497,741	433,724	504,220	70,496	16.25%
Unassigned	41,616,852	43,335,935	52,529,077	40,214,003	52,716,151	12,502,148	31.09%
Total	$ 47,794,036	$ 52,798,431	$ 58,042,806	$ 46,407,489	$ 57,736,081	$ 11,328,592	24.41%

Sumner County, Tennessee
General Fund
Statement of Revenues

	Revenues Fiscal Year 2024	Revenues Fiscal Year 2025	Estimated Revenues Fiscal Year 2026	Original Budget Fiscal Year 2026	Original Budget Fiscal Year 2027	Difference Dollar	Difference %
Local Taxes							
Current Property Tax	$ 39,086,045	$ 46,248,412	$ 52,614,369	$ 51,663,035	$ 58,291,411	$ 6,628,376	12.83%
Trustee Collections-Prior Years	465,669	617,203	583,188	504,364	565,254	60,890	12.07%
Trustee Collections-Bankruptcies	3,981	2,634	1,671	5,151	3,405	(1,746)	-33.90%
Clerk and Master Collections-Prior Years	168,921	545,040	305,578	311,622	365,373	53,751	17.25%
Interest and Penalty	116,344	116,484	117,005	117,005	135,095	18,090	15.46%
Payment in Lieu Taxes-TVA	915	1,056	1,156	1,156	1,246	90	7.77%
Payment in Lieu Taxes-Local Utility	142,495	200,149	234,201	240,163	234,201	(5,962)	-2.48%
Payment in Lieu Taxes	113,058	445,713	516,783	116,133	582,945	466,812	401.96%
Hotel/Motel Tax	1,508,448	1,391,227	1,303,358	1,508,717	1,380,047	(128,670)	-8.53%
Local Amusement Tax	2,013	9,189	9,252	9,189	9,252	63	0.69%
Litigation Tax-General	333,470	362,890	363,170	348,416	382,577	34,161	9.80%
Litigation Tax-Special Purpose/Judge	172,918	193,782	204,802	186,789	223,717	36,928	19.77%
Litigation Tax-Special Purpose/Security	333,455	362,534	363,005	348,794	374,468	25,674	7.36%
Business Tax	4,133,766	4,269,335	4,448,153	4,518,517	4,584,545	66,028	1.46%
Bank Excise Tax	1,605,847	1,381,179	1,163,380	1,163,380	1,257,469	94,089	8.09%
Beer Tax	606,311	671,285	654,394	614,597	693,234	78,637	12.79%
Beer Privilege Tax	2,431	2,557	2,641	2,500	2,641	141	5.64%
Non-depository Privilege Tax	8,229	10,438	2,495	10,297	2,495	(7,802)	-75.77%
Licenses and Permits							
Marriage Licenses	6,322	6,617	6,509	6,333	6,390	57	0.90%
Cable TV Franchises	561,578	379,661	340,881	362,834	299,691	(63,143)	-17.40%
Beer Permits	950	1,425	713	792	713	(80)	-10.04%
Building Permits	1,228,388	1,908,429	1,846,066	1,885,960	1,846,066	(39,894)	-2.12%
Other Permits-Rezoning and PUDS	19,370	4,375	1,304	7,200	1,304	(5,896)	-81.89%
Fines, Forfeitures and Penalties							
Circuit-Fines	17,915	37,610	40,320	18,994	23,374	4,380	23.06%
Circuit-Officer Costs	46,656	58,511	54,056	54,056	57,988	3,932	7.27%
Circuit-DUI Fees/Excess	7,902	4,860	4,824	4,824	4,824	-	0.00%
Circuit-Data Entry Fees	74,302	81,732	26,852	79,493	28,693	(50,800)	-63.90%
Circuit-Courtroom Security Fees	1,572	2,191	1,713	2,232	1,713	(519)	-23.25%
Criminal-Drug Court Fees	22,003	22,973	23,296	24,052	23,619	(433)	-1.80%
General Sessions-Fines	102,685	117,183	99,357	99,357	114,220	14,863	14.96%
General Sessions-Officers Costs	255,199	336,279	242,533	242,533	249,312	6,779	2.80%
General Sessions-Drug Court Fees	38,604	44,857	41,818	35,298	38,985	3,687	10.44%
General Sessions-DUI Fees/Excess	35,785	37,696	35,840	35,840	37,464	1,624	4.53%
General Sessions-Data Entry Fees	-	-	54,912	-	56,053	56,053	N/A
General Sessions-Courtroom Security Fees	9,042	11,603	11,574	10,418	11,112	694	6.66%
Juvenile-Fines	2,494	3,729	3,490	3,761	3,266	(495)	-13.17%
Juvenile-Officer Costs	12,801	21,822	18,727	22,223	18,727	(3,496)	-15.73%
Juvenile-Data Entry Fees	-	-	3,087	-	3,346	3,346	N/A
Chancery-Officer Costs	7,997	9,483	9,222	8,407	8,968	561	6.67%
Chancery-Data Entry Fees	9,112	15,126	10,853	13,054	10,853	(2,201)	-16.86%
Chancery-Courtroom Security Fees	-	6	-	-	-	-	N/A
Other Courts-Fines for Littering	66	-	-	-	-	-	N/A

	Revenues Fiscal Year 2024	Revenues Fiscal Year 2025	Estimated Revenues Fiscal Year 2026	Original Budget		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Charges for Current Services							
Self-Insurance Contribution-Legal	54,429	150,022	87,538	95,414	95,414	-	0.00%
Patient Charge-Ambulance	9,224,534	9,557,547	10,089,647	10,265,088	10,265,088	-	0.00%
Patient Charge-Ambulance (TennCare Reimb)	453,263	409,343	381,765	489,935	349,709	(140,227)	-28.62%
Zoning Studies-ZBA	109,615	109,175	106,683	106,683	111,095	4,412	4.14%
Other General Service Charges-GPS Monitoring	670	9,324	7,831	5,000	8,028	3,028	60.56%
Subdivision-MS4 Stormwater	277,900	268,875	250,500	250,500	248,393	(2,107)	-0.84%
Engineer Fees & Plat Reviews	171,580	157,550	134,010	170,153	134,010	(36,143)	-21.24%
Copy Fees-Archives	1,597	2,026	1,663	1,738	1,663	(75)	-4.34%
Library Fees-Gallatin	12,337	10,837	10,219	12,933	11,041	(1,892)	-14.63%
Library Fees-Hendersonville	17,260	17,114	16,085	16,085	15,186	(899)	-5.59%
Library Fees-Portland	7,960	7,162	6,218	9,288	6,693	(2,595)	-27.94%
Library Fees-Westmoreland	3,361	4,247	3,559	4,146	4,197	51	1.23%
Library Fees-Millersville	1,760	1,352	1,421	1,421	1,524	103	7.25%
Greenbelt Late Application Fees	1,550	1,150	1,150	1,475	1,150	(325)	-22.03%
Add'l fees Titling and Registration (55-6-104)	161,739	169,029	162,500	162,500	170,775	8,275	5.09%
Data Processing Fees-Register of Deeds	58,498	65,256	61,384	61,384	64,393	3,009	4.90%
Data Processing Fees-Probation/CASP	536,976	643,234	650,384	815,000	657,613	(157,387)	-19.31%
Data Processing Fees-Sheriff	15,664	17,279	15,871	15,871	17,081	1,210	7.62%
Sexual Offender Registration Fees-Sheriff	13,200	10,950	12,728	13,200	13,190	(10)	-0.08%
Data Processing Fees-County Clerk	95,948	96,208	95,280	105,950	95,280	(10,670)	-10.07%
Vehicle Registration Reinstatements	27,520	39,870	27,520	30,597	30,597	-	0.00%
Other Charges for Services-Sheriff	40,360	50,090	52,458	45,768	55,504	9,736	21.27%
Other Charges for Services-Tax Freeze	11,740	11,830	11,830	13,985	11,830	(2,155)	-15.41%
Other Local Revenues							
Investment Income-EMS Credit Card	15	-	-	-	-	-	N/A
Investment Income-CAP Fund	77,443	36,405	24,515	4,316	-	(4,316)	-100.00%
Investment Income-25% Excess	27,389	12,370	8,356	1,439	-	(1,439)	-100.00%
Investment Income-Opioid Restricted	3,446	5,843	5,881	2,704	5,881	3,177	117.50%
Investment Income-Brown House	-	5,603	12,330	3,500	12,330	8,830	252.30%
Property Rent	9,700	9,800	9,700	9,700	9,700	-	0.00%
Property Rent/E911	388,440	410,629	431,907	424,732	446,657	21,925	5.16%
Sale of Materials and Supplies-Workbooks	5,290	6,170	6,396	10,000	6,714	(3,286)	-32.86%
Commissary Sales-Inmates	299,446	311,028	300,000	300,000	300,000	-	0.00%
Sale of Recycled Materials/Mayor	-	53	-	-	-	-	N/A
Sale of Recycled Materials/Sheriff	5,819	1,321	1,237	2,515	1,237	(1,278)	-50.81%
Animal Control Fees	14,295	6,602	2,878	6,787	2,878	(3,909)	-57.59%
Miscellaneous Refunds/Trustee	-	291	-	-	-	-	N/A
Miscellaneous Refunds/EMS	182	1,400	-	-	-	-	N/A
Miscellaneous Refunds	59,696	45,344	51,071	61,645	51,071	(10,574)	-17.15%
Sale of Equipment	-	14,291	-	-	-	-	N/A
Sale of Property	4,381	-	187,000	-	-	-	N/A
Damages Received from Individuals	5,714	860	421	-	-	-	N/A
Contributions-Sheriff	1,000	1,025	1,000	1,000	1,000	-	0.00%
Contributions-Animal Control	2,426	1,527	1,527	-	1,527	1,527	N/A
Contributions-Gallatin Library	35,000	35,000	35,000	35,000	35,000	-	0.00%
Contributions-Hendersonville Library	50,000	50,000	50,000	50,000	70,000	20,000	40.00%
Contributions-Portland Library	27,500	27,500	27,500	27,500	27,500	-	0.00%
Contributions-Westmoreland Library	2,000	2,000	2,000	2,000	2,000	-	0.00%

	Revenues Fiscal Year 2024	Revenues Fiscal Year 2025	Estimated Revenues Fiscal Year 2026	Original Budget Fiscal Year 2026	Original Budget Fiscal Year 2027	Difference Dollar	Difference %
Contributions-Millersville Library	2,500	5,000	5,000	5,000	5,000	-	0.00%
Contributions-Planning/Walkability	18,103	58,140	23,940	-	-	-	N/A
Contributions-Planning/Norman Farms	56,700	29,700	-	-	-	-	N/A
Other Local Revenue-Miscellaneous	553	957	1,000	250	500	250	100.00%
Other Local Revenue-Planning	37	66	20	-	-	-	N/A
Other Local Revenue-Sheriff/Litter Funds	1,911	1,600	1,488	1,488	1,488	-	0.00%
Other Local Revenue-Sheriff	2	19	-	-	-	-	N/A
Other Local Revenue-EMS	1,021	936	739	739	870	131	17.66%
Other Local Revenue-Portland Health Utilities	12,000	12,000	12,000	12,000	12,000	-	0.00%
Other Local Revenue-Voting	1,306	1,310	1,310	1,310	1,310	-	0.00%
Other Local Revenue-Consolidated Dispatch	2,891,476	3,305,447	3,719,091	4,435,573	4,562,203	126,630	2.85%
Fees Received From Officials							
Fees-County Clerk	2,972,939	3,046,696	3,127,857	3,127,857	3,127,857	-	0.00%
Fees-Circuit Court Clerk	2,310,258	2,611,602	769,207	2,401,576	769,207	(1,632,369)	-67.97%
Fees-General Sessions Clerk	-	-	1,757,858	-	1,757,858	1,757,858	N/A
Fees-Clerk and Master	452,312	609,221	440,120	440,120	440,120	-	0.00%
Fees-Juvenile Court Clerk	-	-	64,827	-	64,827	64,827	N/A
Fees-Register of Deeds	1,221,653	1,419,407	1,257,756	1,257,756	1,324,842	67,086	5.33%
Fees-Sheriff	69,152	112,563	92,724	92,724	98,217	5,493	5.92%
Fees-Trustee	4,910,822	5,086,784	5,129,012	5,129,012	5,307,721	178,709	3.48%
Fees-Trustee (Returned Checks)	500	340	340	430	340	(90)	-20.93%
State Revenues							
Juvenile Services Program/DCS Grant	9,000	9,000	6,581	9,000	9,000	-	0.00%
Other General Government Grant/Voting Machines	27,500	-	-	2,500	-	(2,500)	-100.00%
Other General Government Grant/HAVA	-	-	103	103	-	(103)	-100.00%
Law Enforcement Training Program	106,400	217,600	209,600	209,600	209,600	-	0.00%
Law Enforcement Training Program/SO Equipment	14,571	14,858	14,952	-	-	-	N/A
Law Enforcement Training Program/SRO	-	39,200	40,800	-	-	-	N/A
Law Enforcement Training/TLETA Grant-Retention	9,000	26,500	60,000	-	-	-	N/A
Law Enforcement Training/TLETA Grant-Training	5,000	15,000	60,000	-	-	-	N/A
Other Public Safety Grant/DMHSAS-RC	145,666	213,481	242,909	244,343	246,026	1,683	0.69%
Other Public Safety Grant/DMHSAS-RCMHC	96,253	124,078	172,609	179,180	180,014	834	0.47%
Other Public Safety Grant/Sheriff Mental Health	164,124	117,786	335,269	335,269	335,269	-	0.00%
Other Public Safety Grant/Sheriff SRO	3,600,000	3,712,643	3,750,000	3,750,000	3,750,000	-	0.00%
Other Public Safety Grant/Sheriff VCIF	212,200	13,720	-	-	-	-	N/A
Other Public Safety Grant/Juv Safe Baby Court	87,324	96,293	100,000	100,000	100,000	-	0.00%
Other Public Safety Grant/Jail EBP	-	55,492	417,672	435,941	228,232	(207,709)	-47.65%
Health Department Programs/DGA	1,826,441	1,622,144	1,686,373	2,050,100	2,067,826	17,726	0.86%
Health Department Programs/TN Child Safety	-	1,928	4,576	-	-	-	N/A
Other Health & Welfare Grant/EMS Training Supp	-	51,200	20,000	51,200	51,200	-	0.00%
Other Health & Welfare Grant/FastTrack Waterlines	-	-	-	-	12,000,000	12,000,000	N/A
Flood Control	214,545	192,649	177,329	203,597	155,882	(47,715)	-23.44%
Beer Tax	18,498	17,752	18,749	18,749	17,889	(860)	-4.59%
Vehicle Certificate of Title	22,861	23,718	23,233	23,233	24,453	1,220	5.25%
Alcoholic Beverage Tax	361,553	353,061	353,061	353,061	333,173	(19,888)	-5.63%
Opioid Settlement Funds-Restricted	891,526	709,633	454,644	595,311	487,476	(107,835)	-18.11%
State Revenue Sharing-TVA	2,103,707	2,029,643	2,298,902	2,007,379	2,007,379	-	0.00%
State Revenue Sharing-Telecommunications	59,747	68,443	73,233	72,505	78,160	5,655	7.80%
TN Sports Gaming Act	103,929	122,167	99,902	122,167	99,902	(22,265)	-18.23%

	Revenues Fiscal Year 2024	Revenues Fiscal Year 2025	Estimated Revenues Fiscal Year 2026	Original Budget		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Emergency Hospital-Prisoners	567,372	1,231,109	432,579	-	-	-	N/A
Prisoner Board	2,511,947	2,646,837	2,492,240	2,492,240	2,562,501	70,261	2.82%
Registrar's Salary Supplement	15,164	15,164	15,164	15,164	15,164	-	0.00%
Other State Grant/Assessor's Office Supplements	-	-	-	1,000	1,000	-	0.00%
Other State Grant/TNECD Broadband Ready	-	3,047	96,953	100,000	-	(100,000)	-100.00%
Other State Grant/Drug Court THSO	56,565	34,151	25,616	10,569	15,000	4,431	41.92%
Other State Grant/GS2 SCYE	96,392	97,220	100,000	100,316	100,000	(316)	-0.32%
Other State Revenues/Sheriff Reimbursements	520	420	520	503	500	(3)	-0.60%
Other State Revenue/Medical Examiner Fees	8,725	8,075	8,015	8,948	8,015	(933)	-10.43%
Other State Revenue/Miscellaneous	774	13,739	2,000	2,000	2,000	-	0.00%
Other State Revenue/State Tire Disposal Grant	180,409	180,904	163,386	190,000	163,386	(26,614)	-14.01%
Federal Government							
Disaster Relief /EMS	41,024	-	-	-	-	-	N/A
Homeland Security Grant/EMPG	51,303	90,947	44,307	44,307	44,307	-	0.00%
Homeland Security Grant/EMA EMW "A"	121,577	-	-	-	-	-	N/A
Homeland Security Grant/EMA EMW "B"	-	125,940	-	-	-	-	N/A
Homeland Security Grant/EMA EMW "C"	-	-	396,846	396,846	-	(396,846)	-100.00%
Homeland Security Grant/EMA EMW "D"	-	-	151,975	-	-	-	N/A
Homeland Security Grant/EMA EMW "E"	-	-	42,529	-	-	-	N/A
Law Enforcement Grant-Sheriff THSO	27,500	56,820	50,000	-	-	-	N/A
Health Department Grant for H'ville Construction	-	112,050	1,000,000	1,934,240	1,401,150	(533,090)	-27.56%
Other Federal Through State/Jail TN DOH-ELC	226,052	-	-	-	-	-	N/A
Other Federal Through State/Elec Pres Pref	200,152	-	-	-	-	-	N/A
Other Federal Through State/Elec HAVA	-	14,789	-	-	-	-	N/A
Other Federal Through State/Gallatin Library	2,168	3,103	-	-	-	-	N/A
Other Federal Through State/Hendersonville Lib	1,011	4,647	-	-	-	-	N/A
Other Federal Through State/Portland Library	1,215	2,872	-	-	-	-	N/A
Other Federal Through State/Westmoreland Lib	566	826	-	-	-	-	N/A
Other Federal Through State/Millersville Library	767	850	-	-	-	-	N/A
Other Federal Through State/Water Grant-SWIG	-	2,699,155	3,500,000	4,283,627	2,368,099	(1,915,528)	-44.72%
Police Service-Sheriff (Lake Area)	20,436	18,392	43,193	17,776	18,128	352	1.98%
Other Direct Federal Revenue/PILT Payment	35,541	36,709	37,558	37,558	39,108	1,550	4.13%
Other Direct Federal Revenue/SCAAP	39,972	24,436	-	-	-	-	N/A
Drug Task Force-Justice Funds	1,355	75,666	16,020	-	-	-	N/A
ARPA Funds-LACTF	16,973	5,000	-	73,000	73,000	-	0.00%
ARPA Funds #6	17,384,879	8,230,341	2,124,765	2,124,765	2,107,218	(17,547)	-0.83%
Other Direct Federal Revenue/Jail Soc Sec Pmts	25,257	27,099	22,928	22,928	24,217	1,289	5.62%
Other Government and Citizen Groups							
Contributions/City Reappraisals	702,168	297,008	1,260,430	-	1,346,670	1,346,670	N/A
Contributions-Brown Park @ Liberty Creek	-	587,232	-	582,717	-	(582,717)	-100.00%
Other Contracted Services-Abatement	1,425	-	-	19,671	22,191	2,520	12.81%
Other Governments-Millersville Election	46,687	-	-	-	-	-	N/A
Other Contracted Services-Juvenile Program	4,480	4,760	4,760	4,760	4,760	-	0.00%
Other Contracted Services-Sheriff	6,928	-	14,960	-	-	-	N/A
Other Contracted Services-Communications System	111,751	179,519	207,970	213,079	172,987	(40,092)	-18.82%
Donations-Other/Health Department	-	1,000	-	-	-	-	N/A
Donations-Draper House	3,515	-	-	-	-	-	N/A
Donations-Hendersonville Library	323	-	-	-	-	-	N/A
Donations-Hendersonville Library City Maint	841	-	-	-	-	-	N/A

	Revenues Fiscal Year 2024	Revenues Fiscal Year 2025	Estimated Revenues Fiscal Year 2026	Original Budget		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Contributions-Corporate Christmas	5,500	15,500	8,000	25,000	25,000	-	0.00%
Other/Sheriff COSSAP Grant	13,177	-	-	-	-	-	N/A
Opioid Settlement Funds-Past Remediation	390,628	-	-	-	-	-	N/A
Opioid Settlement Funds-Past Remed/Allergan	-	21,440	21,440	-	-	-	N/A
Opioid Settlement Funds-Past Remed/CVS	-	18,998	37,967	-	-	-	N/A
Opioid Settlement Funds-Past Remed/McKensey	-	85,285	-	-	-	-	N/A
Opioid Settlement Funds-Past Remed/TEVA	-	19,378	19,378	-	-	-	N/A
Opioid Settlement Funds-Past Remed/Walgreens	-	18,454	18,454	-	-	-	N/A
Opioid Settlement Funds-Past Remed/Wilmington	-	73,357	73,357	-	-	-	N/A
Opioid Settlement Funds-Past Remed/Kroger	-	20,447	10,234	-	-	-	N/A
Other Sources							
Proceeds from Sale of Capital Assets	-	25,225	9,618	-	-	-	N/A
Insurance Recovery	184,053	55,399	-	3,663	-	(3,663)	-100.00%
Total Revenues	$ 111,693,887	$ 116,064,894	$ 118,591,454	$ 118,598,188	$ 135,649,240	$ 17,051,052	14.38%

Sumner County, Tennessee
General Fund
Statement of Appropriations

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets Fiscal Year 2026	Original Budgets Fiscal Year 2027	Difference Dollar	Difference %
County Commission							
Other Salaries and Wages	$ 21,000	$ 19,050	$ 24,500	$ 30,000	$ 30,000	$ -	0.00%
County Commissioners	144,000	144,000	144,000	144,000	273,600	129,600	90.00%
Commissioners' Stipend	-	-	-	-	14,400	14,400	N/A
Social Security	9,021	8,588	8,614	10,788	19,716	8,928	82.76%
Retirement	14,396	14,501	15,630	16,864	42,924	26,060	154.53%
Employer Medicare	2,297	2,269	2,344	2,523	4,611	2,088	82.76%
Advertising	-	173	-	-	-	-	N/A
Audit Services (State Audit)	84,401	86,364	88,326	90,519	93,235	2,716	3.00%
Data Processing Services	9,953	10,040	10,075	10,200	10,200	-	0.00%
Dues and Memberships	38,718	36,368	38,000	40,000	40,000	-	0.00%
Evaluation and Testing	2,400	12,150	5,500	5,500	5,500	-	0.00%
Legal Notices and Court Costs	-	252	500	1,000	1,000	-	0.00%
Printing, Stationery and Forms	2,020	-	3,142	2,500	2,000	(500)	-20.00%
Travel-Commissioners	-	-	1,000	5,000	5,000	-	0.00%
Electricity-109 Bridge	395	574	600	750	750	-	0.00%
Food Supplies	416	699	650	500	1,000	500	100.00%
In Service/Staff Development	-	1,145	-	-	-	-	N/A
Other Charges	1,264	17	3,000	3,000	3,000	-	0.00%
Sub-total	$ 330,281	$ 336,190	$ 345,881	$ 363,144	$ 546,936	$ 183,792	50.61%
Board of Equalization							
Board of Equalization	$ 9,200	$ 4,400	$ 5,000	$ 15,000	$ 15,000	$ -	0.00%
Legal Notices and Court Costs	79	-	-	-	-	-	N/A
Postal Charges	50	-	-	-	-	-	N/A
Sub-total	$ 9,329	$ 4,400	$ 5,000	$ 15,000	$ 15,000	$ -	0.00%
Other Boards & Committees/Civil Service							
Civil Service Commission	$ 8,200	$ 9,300	$ 10,000	$ 9,000	$ 12,000	$ 3,000	33.33%
Evaluation and Testing	4,882	3,355	5,000	10,000	7,000	(3,000)	-30.00%
Sub-total	$ 13,082	$ 12,655	$ 15,000	$ 19,000	$ 19,000	$ -	0.00%
County Mayor							
County Mayor	$ 142,150	$ 149,259	$ 153,737	$ 153,737	$ 157,780	$ 4,043	2.63%
Educational Incentive-CPA	1,500	1,500	1,500	1,500	1,500	-	0.00%
Administrative Assistants	113,363	122,071	127,701	125,286	130,345	5,059	4.04%
Other Salaries and Wages	-	-	-	-	71,400	71,400	N/A
Longevity	600	375	900	900	1,050	150	16.67%
Overtime Pay	-	806	-	-	-	-	N/A
Social Security	15,473	16,338	16,845	16,705	21,368	4,663	27.91%
Retirement	28,899	31,504	34,517	34,390	50,480	16,090	46.79%
Group Life Insurance	410	423	433	438	547	109	24.89%
Health Insurance	32,633	39,981	45,241	45,241	65,946	20,705	45.77%
Dental Insurance	981	1,152	1,244	1,244	1,747	503	40.43%
Employer Medicare	3,619	3,821	3,939	3,907	4,997	1,090	27.90%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Communication	1,191	969	550	800	800	-	0.00%
Data Processing Services	74	-	150	1,500	1,500	-	0.00%
Dues and Memberships	4,715	5,202	5,153	4,600	5,000	400	8.70%
Maintenance Agreements	1,920	1,714	3,113	1,300	2,500	1,200	92.31%
Postal Charges	-	271	325	325	325	-	0.00%
Printing, Stationery and Forms	2,563	39	1,500	5,000	5,000	-	0.00%
Travel	5,350	1,509	4,672	6,000	6,000	-	0.00%
Tuition	1,750	-	-	-	-	-	N/A
Data Processing Supplies	381	-	500	1,000	1,000	-	0.00%
Food Supplies	1,136	749	1,000	1,000	1,000	-	0.00%
Gasoline	604	97	-	-	-	-	N/A
Office Supplies	453	590	1,200	1,500	1,500	-	0.00%
Periodicals	30	35	50	200	200	-	0.00%
Other Supplies and Materials	100	-	-	-	-	-	N/A
In-service/Staff Development	970	3,395	2,000	2,000	2,000	-	0.00%
Other Charges/Park Maintenance	2,500	2,500	2,500	2,000	2,500	500	25.00%
Other Charges/Civil War Trail Signs	400	400	500	400	500	100	25.00%
Other Charges/Celebrate America 250	-	-	75,000	-	-	-	N/A
Communication Equipment	-	-	100	500	-	(500)	-100.00%
Data Processing Equipment	-	-	300	1,500	1,265	(235)	-15.67%
Food ServiceEquipment	-	-	728	-	-	-	N/A
Furniture and Fixtures	300	-	1,850	2,500	3,000	500	20.00%
Office Equipment	-	-	532	-	-	-	N/A
Other Equipment	378	-	-	-	-	-	N/A
Printing Stationery and Forms-Corporate Christmas	33	-	-	-	-	-	N/A
Rentals-Corporate Christmas	594	655	660	-	-	-	N/A
Other Contracted Services-Corporate Christmas	2,790	3,060	3,360	25,000	25,000	-	0.00%
Custodial Supplies-Corporate Christmas	-	45	-	-	-	-	N/A
Fertilizer, Lime, and Seed-Corporate Christmas	-	362	294	-	-	-	N/A
Food Preparation Supplies-Corporate Christmas	4	105	124	-	-	-	N/A
Food Supples-Corporate Christmas	201	251	189	-	-	-	N/A
General Construction Materials-Corporate Christmas	-	220	-	-	-	-	N/A
Office Supplies-Corporate Christmas	-	-	48	-	-	-	N/A
Sand-Corporate Christmas	-	33	-	-	-	-	N/A
Other Supplies and Materials-Corprate Christmas	905	1,350	5,023	-	-	-	N/A
Sub-total	$ 368,970	$ 390,781	$ 497,478	$ 440,473	$ 566,250	$ 125,777	28.55%
Personnel Office							
Human Resources Director	$ 2,192	$ -	$ -	$ -	$ -	$ -	N/A
Social Security	145	-	-	-	-	-	N/A
Group Life Insurance	8	-	-	-	-	-	N/A
Employer Medicare	34	-	-	-	-	-	N/A
Sub-total	$ 2,379	$ -	$ -	$ -	$ -	$ -	N/A
County Attorney							
County Attorney	$ 195,883	$ 209,620	$ 219,893	$ 217,901	$ 225,528	$ 7,627	3.50%
Assistant Attorney	87,550	114,999	120,719	118,449	123,034	4,585	3.87%
Paraprofessional	44,889	68,256	71,650	70,304	73,202	2,898	4.12%
Other Legal Personnel	35,916	47,001	52,371	54,075	56,324	2,249	4.16%
Overtime	-	-	-	12,316	12,562	246	2.00%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Longevity	600	1,350	1,650	1,650	1,950	300	18.18%
Social Security	20,333	24,651	25,514	27,212	28,583	1,371	5.04%
Retirement	40,768	51,579	56,059	58,008	68,964	10,956	18.89%
Group Life Insurance	530	601	619	670	635	(35)	-5.22%
Health Insurance	47,494	55,551	55,241	58,329	60,662	2,333	4.00%
Dental Insurance	1,439	1,401	1,314	1,401	1,401	-	0.00%
Employer Medicare	5,098	6,172	6,534	6,661	6,912	251	3.77%
Advertising	352	-	300	1,000	500	(500)	-50.00%
Communication	1,977	1,821	2,500	3,000	3,000	-	0.00%
Contracts with Private Agency	743	-	250	1,000	1,000	-	0.00%
Data Processing Services	11,550	7,839	12,500	7,500	16,000	8,500	113.33%
Dues and Memberships	2,036	2,236	2,500	3,000	3,000	-	0.00%
Legal Notices and Court Costs	404	311	250	2,000	1,000	(1,000)	-50.00%
Maintenance Agreements	3,262	1,560	1,650	2,000	2,000	-	0.00%
Maint and Repair-Equipment	1,602	-	-	-	-	-	N/A
Maint and Repair-Office Equipment	-	-	100	300	300	-	0.00%
Postal Charges	184	462	350	2,000	1,500	(500)	-25.00%
Printing, Stationery and Forms	50	96	400	1,500	1,000	(500)	-33.33%
Travel	995	1,161	1,300	2,000	2,000	-	0.00%
Maint and Repair-Records	-	-	100	300	300	-	0.00%
Other Contracted Services	839	-	5,000	50,000	50,000	-	0.00%
Custodial Supplies	108	190	200	300	300	-	0.00%
Data Processing Supplies	462	1,009	750	1,500	1,500	-	0.00%
Food Preparation Supplies	30	79	100	100	100	-	0.00%
Food Supplies	320	539	800	1,000	1,000	-	0.00%
General Construction Materials	-	3	50	100	100	-	0.00%
Lubricants	-	-	10	-	-	-	N/A
Office Supplies	1,519	1,586	1,700	2,200	2,200	-	0.00%
Periodicals	8,808	9,523	11,000	11,000	14,000	3,000	27.27%
Other Supplies and Materials	50	12	100	200	200	-	0.00%
In-service/Staff Development	9,516	1,761	2,000	2,000	2,000	-	0.00%
Other Charges	1,029	818	900	500	1,000	500	100.00%
Data Processing Equipment	-	12,484	2,000	4,000	4,000	-	0.00%
Food Service Equipment	-	-	-	-	1,000	1,000	N/A
Furniture and Fixtures	210	-	500	1,400	1,400	-	0.00%
Office Equipment	-	-	500	2,000	1,000	(1,000)	-50.00%
Sub-total	$ 526,546	$ 624,671	$ 659,372	$ 728,876	$ 771,157	$ 42,281	5.80%
Election Commission							
Registrar	$ 110,767	$ 116,305	$ 119,795	$ 119,795	$ 122,945	$ 3,150	2.63%
Deputy(ies)	290,534	318,735	336,382	331,371	390,268	58,897	17.77%
Part-time Personnel	67,764	95,997	104,907	113,002	131,670	18,668	16.52%
Overtime	7,902	35,784	15,738	21,000	57,200	36,200	172.38%
Election Commission	8,100	10,900	12,400	16,494	18,000	1,506	9.13%
Election Workers	129,647	332,721	180,000	180,000	367,200	187,200	104.00%
Longevity	3,525	3,675	4,425	4,425	4,875	450	10.17%
Social Security	32,295	43,816	41,723	47,048	65,405	18,357	39.02%
Retirement	46,617	55,572	58,067	58,239	80,540	22,301	38.29%
Group Life Insurance	753	781	832	837	886	49	5.85%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Health Insurance	82,693	96,679	98,286	103,211	140,219	37,008	35.86%
Dental Insurance	2,464	2,689	2,946	2,703	4,047	1,344	49.72%
Employer Medicare	7,809	10,626	10,087	11,003	15,296	4,293	39.02%
PT Personnel/Millersville	8,802	-	-	-	-	-	N/A
Overtime Pay/Millersville	1,679	-	-	-	-	-	N/A
Election Commission/Millersville	1,600	-	-	-	-	-	N/A
Election Worker/Millersville	20,120	-	-	-	-	-	N/A
Social Security/Millersville	962	-	-	-	-	-	N/A
State Retirement/Millersville	218	-	-	-	-	-	N/A
Employer Medicare/Millersville	236	-	-	-	-	-	N/A
Data Processing Services/Millersville	10,810	-	-	-	-	-	N/A
Legal Notices and Court Costs/Millersville	914	-	-	-	-	-	N/A
Postal Charges/Millersville	17	-	-	-	-	-	N/A
Rentals/Millersville	413	-	-	-	-	-	N/A
Travel/Millersville	72	-	-	-	-	-	N/A
Data Processing Supplies/Millersville	467	-	-	-	-	-	N/A
Office Supplies/Millersville	379	-	-	-	-	-	N/A
Communication	1,815	3,106	3,000	2,700	2,970	270	10.00%
Data Processing Services	73,146	98,425	120,000	122,000	157,910	35,910	29.43%
Dues and Memberships	-	-	200	715	1,000	285	39.86%
Janitorial Services	2,550	2,500	2,500	14,500	13,200	(1,300)	-8.97%
Legal Notices and Court Costs	17,433	13,215	16,000	21,000	25,434	4,434	21.11%
Maintenance Agreements	15,553	16,703	12,000	11,640	19,509	7,869	67.60%
Maint and Repair-Buildings	-	325	1,395	1,000	1,000	-	0.00%
Maint and Repair-Equipment	440	-	300	1,000	1,500	500	50.00%
Maint and Repair-Office Equipment	-	-	300	1,000	1,500	500	50.00%
Postal Charges	8,307	31,784	45,000	52,000	57,200	5,200	10.00%
Printing, Stationery and Forms	10,044	14,437	27,472	23,722	27,600	3,878	16.35%
Rentals	4,957	11,258	12,906	12,906	18,425	5,519	42.76%
Travel	2,092	2,567	3,000	3,000	3,600	600	20.00%
Maint and Repair-Records	-	420	2,925	1,650	2,000	350	21.21%
Other Contracted Services	1,414	748	2,500	2,205	2,500	295	13.38%
Custodial Supplies	1,866	315	2,500	4,250	1,750	(2,500)	-58.82%
Data Processing Supplies	9,254	11,874	10,091	10,091	11,100	1,009	10.00%
Drugs and Medical Supplies	134	-	110	850	850	-	0.00%
Food Preparation Supplies	339	648	750	750	825	75	10.00%
Food Supplies	901	863	1,000	1,584	1,920	336	21.21%
Gasoline	20	271	330	330	-	(330)	-100.00%
General Construction Materials	2,664	881	3,049	-	1,000	1,000	N/A
Instructional Supplies and Materials	-	-	250	1,000	1,000	-	0.00%
Office Supplies	10,392	10,167	12,000	12,000	16,800	4,800	40.00%
Periodicals	1,044	537	1,993	1,993	1,200	(793)	-39.79%
Sand	-	101	125	350	250	(100)	-28.57%
Small Tools	228	25	700	350	-	(350)	-100.00%
Uniforms	1,500	1,934	3,508	2,321	2,500	179	7.71%
Software	2,398	460	-	8,500	2,500	(6,000)	-70.59%
Other Supplies and Materials	3,312	2,747	9,835	5,000	5,000	-	0.00%
In-service/Staff Development	23	-	-	990	-	(990)	-100.00%
Other Charges	-	-	525	275	300	25	9.09%
Communication Equipment	1,397	243	1,250	1,250	2,500	1,250	100.00%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets Fiscal Year 2026	Original Budgets Fiscal Year 2027	Difference Dollar	Difference %
Data Processing Equipment	15,416	4,129	5,575	7,500	32,500	25,000	333.33%
Food Service Equipment	98	-	400	250	-	(250)	-100.00%
Furniture and Fixtures	13,140	236	8,750	3,500	7,500	4,000	114.29%
Heat and Air Equipment	-	2,200	-	-	-	-	N/A
Maintenance Equipment	499	-	500	1,000	1,000	-	0.00%
Office Equipment	343	113	-	-	-	-	N/A
Other Equipment	12,734	417	5,700	500	-	(500)	-100.00%
Other Equipment/Voting Machines	-	-	-	2,500	-	(2,500)	-100.00%
Sub-total	$ 1,053,012	$ 1,357,929	$ 1,304,028	$ 1,347,300	$ 1,824,394	$ 477,094	35.41%
Election Commission/HAVA Grant							
Data Processing Services	$ -	$ 6,231	$ -	$ -	$ -	$ -	N/A
Data Processing Equipment	-	2,319	103	103	-	(103)	-100.00%
Sub-total	$ -	$ 8,550	$ 103	$ 103	$ -	$ (103)	-100.00%
Register of Deeds							
Register of Deeds	$ 124,574	$ 129,228	$ 133,105	$ 133,105	$ 136,606	$ 3,501	2.63%
Educational Incentive-CPA	-	1,500	1,500	1,500	1,500	-	0.00%
Educational Incentive-CPA/Chief Deputy	-	-	-	1,500	1,500	-	0.00%
Deputy Clerks	352,895	416,448	426,737	434,258	481,746	47,488	10.94%
Part-time Personnel	15,827	29,546	19,082	54,170	25,000	(29,170)	-53.85%
Longevity	5,775	6,525	4,800	6,900	5,475	(1,425)	-20.65%
Overtime Pay	-	-	146	-	-	-	N/A
Social Security	29,519	34,469	34,524	37,454	38,272	818	2.18%
Retirement	54,338	64,552	68,469	70,542	87,546	17,004	24.10%
Group Life Insurance	899	996	998	1,037	1,051	14	1.35%
Health Insurance	81,847	98,296	102,469	103,211	130,585	27,374	26.52%
Dental Insurance	2,760	2,860	2,840	2,860	3,520	660	23.08%
Employer Medicare	6,904	8,061	8,074	8,759	8,951	192	2.19%
Advertising	-	-	-	-	1,500	1,500	N/A
Communication	1,619	1,629	1,650	2,000	2,000	-	0.00%
Data Processing Services	73,734	63,630	72,100	71,800	74,000	2,200	3.06%
Dues and Memberships	1,405	1,272	1,392	1,500	2,000	500	33.33%
Maintenance Agreements	7,576	7,542	7,700	9,000	9,000	-	0.00%
Maint and Repair-Office Equipment	-	-	200	1,000	1,000	-	0.00%
Postal Charges	508	648	750	1,000	1,000	-	0.00%
Printing, Stationery and Forms	1,917	1,600	2,000	2,500	2,500	-	0.00%
Travel	2,008	1,779	3,000	2,725	5,500	2,775	101.83%
Maint and Repair-Records	9,298	3,651	10,000	15,000	15,000	-	0.00%
Custodial Supplies	76	113	250	500	500	-	0.00%
Data Processing Supplies	916	2,044	2,050	3,000	3,000	-	0.00%
Food Preparation Supplies	75	102	150	500	500	-	0.00%
Food Supplies	684	792	800	800	800	-	0.00%
Office Supplies	1,449	3,297	3,000	6,100	6,100	-	0.00%
In-service/Staff Development	725	1,610	1,375	1,375	1,800	425	30.91%
Other Charges	-	-	5,000	10,000	10,000	-	0.00%
Data Processing Equipment	76,417	1,224	15,000	25,000	25,000	-	0.00%
Food Service Equipment	-	-	25	-	-	-	N/A
Furniture and Fixtures	1,653	-	2,500	4,000	4,000	-	0.00%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Office Equipment	107	1,215	1,300	3,000	3,000	-	0.00%
Other Capital Outlay	-	-	-	500	500	-	0.00%
Sub-total	$ 855,505	$ 884,629	$ 932,988	$ 1,016,596	$ 1,090,452	$ 73,856	7.27%
Planning and Engineering (Development Services)							
Planner	$ 133,435	$ 140,107	$ 161,589	$ 144,310	$ 149,361	$ 5,051	3.50%
Assistants	231,627	230,594	194,249	237,521	245,827	8,306	3.50%
Inspector/Manager/MS4	190,779	210,678	215,623	222,000	232,069	10,069	4.54%
Paraprofessional/Dept Technician	64,329	72,599	73,606	74,778	77,395	2,617	3.50%
Planning Assistant/Secretary(s)	12,576	-	-	-	-	-	N/A
Part-time Personnel	-	-	-	-	30,000	30,000	N/A
Longevity	2,775	2,100	1,950	2,400	1,350	(1,050)	-43.75%
Longevity/MS4	1,725	1,875	1,725	2,100	2,325	225	10.71%
Overtime	354	-	-	-	-	-	N/A
Overtime/MS4	605	-	-	-	-	-	N/A
Social Security	26,329	26,396	25,650	27,125	30,141	3,016	11.12%
Social Security/MS4	10,947	12,141	12,534	12,794	13,441	647	5.06%
State Retirement	50,107	52,067	50,997	56,091	66,351	10,260	18.29%
State Retirement/MS4	21,633	24,847	26,586	27,385	32,815	5,430	19.83%
Group Life Insurance	748	713	640	722	695	(27)	-3.74%
Group Life Insurance/MS4	363	404	421	430	421	(9)	-2.09%
Health Insurance	78,971	77,901	72,657	81,039	70,296	(10,743)	-13.26%
Health Insurance/MS4	60,819	63,860	60,535	67,054	69,736	2,682	4.00%
Dental Insurance	2,490	2,346	2,077	2,325	1,904	(421)	-18.11%
Dental Insurance/MS4	1,822	1,822	1,685	1,822	1,822	-	0.00%
Employer Medicare	6,158	6,173	5,999	6,344	7,062	718	11.32%
Employer Medicare/MS4	2,560	2,839	2,931	2,992	3,157	165	5.51%
Advertising	-	-	295	-	500	500	N/A
Advertising/MS4	2,050	2,667	2,450	2,500	3,000	500	20.00%
Communication	3,549	3,233	3,100	3,000	4,000	1,000	33.33%
Consultants	-	-	250	1,000	1,000	-	0.00%
Data Processing Services	4,857	5,695	6,500	13,000	13,000	-	0.00%
Dues and Memberships	17,459	18,304	19,500	19,500	22,000	2,500	12.82%
Dues and Memberships/MS4	-	300	300	1,500	1,500	-	0.00%
Legal Notices and Court Costs	1,521	1,101	1,300	2,000	2,000	-	0.00%
Licenses	255	610	350	650	650	-	0.00%
Maintenance Agreements	7,273	7,454	9,000	8,000	10,000	2,000	25.00%
Maint and Repair-Office Equipment	-	-	500	1,000	1,000	-	0.00%
Maint and Repair-Vehicles	600	140	3,250	3,500	5,000	1,500	42.86%
Postal Charges	1,967	1,320	1,700	2,500	2,500	-	0.00%
Postal Charges/MS4	150	-	150	200	200	-	0.00%
Printing, Stationery and Forms	1,555	1,051	1,350	2,000	2,000	-	0.00%
Printing, Stationery and Forms/MS4	1,234	-	1,000	1,400	1,400	-	0.00%
Rentals/MS4	-	100	100	100	100	-	0.00%
Travel	1,389	674	1,500	2,500	2,500	-	0.00%
Travel/MS4	798	906	1,700	2,000	2,000	-	0.00%
Permits/MS4	3,460	3,460	3,460	4,000	4,000	-	0.00%
Other Contracted Services	2,970	3,485	2,500	5,000	10,000	5,000	100.00%
Other Contracted Services/MS4	25,000	49,992	50,000	50,000	50,000	-	0.00%
Custodial Supplies	2	55	50	100	100	-	0.00%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Data Processing Supplies	79	325	300	500	500	-	0.00%
Food Prepration Supplies	124	122	200	300	300	-	0.00%
Food Supplies	1,106	1,066	1,200	1,500	1,500	-	0.00%
Food Supplies/MS4	-	-	100	400	400	-	0.00%
Gasoline	6,135	5,335	6,500	8,000	8,000	-	0.00%
General Construction Materials	-	-	70	-	-	-	N/A
Instructional Supplies and Materials	-	-	200	500	500	-	0.00%
Instructional Supplies and Materials/MS4	-	44	100	500	500	-	0.00%
Lubricants	345	525	350	500	500	-	0.00%
Office Supplies	1,268	1,096	2,000	3,000	3,000	-	0.00%
Periodicals	88	-	75	150	150	-	0.00%
Small Tools	-	-	100	300	300	-	0.00%
Small Tools/MS4	-	-	100	300	300	-	0.00%
Uniforms	-	1,500	1,000	1,500	1,500	-	0.00%
Uniforms/MS4	-	1,329	500	750	750	-	0.00%
Vehicle Parts	90	306	400	400	400	-	0.00%
Software	-	-	200	500	500	-	0.00%
Other Supplies and Materials	198	162	200	400	400	-	0.00%
Refunds	100	-	-	-	-	-	N/A
In-service/Staff Development	1,095	1,443	2,500	3,000	3,000	-	0.00%
In-service/Staff Development/MS4	900	875	2,500	2,500	2,500	-	0.00%
Other Charges	52	-	100	205	250	45	21.95%
Other Charges/MS4	-	-	55	150	150	-	0.00%
Communication Equipment	-	33	200	500	500	-	0.00%
Data Processing Equipment	-	5,995	1,000	2,000	2,500	500	25.00%
Data Processing Equipment/MS4	-	-	500	1,000	1,000	-	0.00%
Food Service Equipment	-	-	125	250	250	-	0.00%
Furniture and Fixtures	-	563	850	750	750	-	0.00%
Office Equipment	9	-	200	1,000	1,000	-	0.00%
Other Equipment	-	-	500	1,000	1,000	-	0.00%
Sub-total	$ 988,830	$ 1,050,728	$ 1,043,883	$ 1,126,537	$ 1,207,018	$ 80,481	7.14%
Building and Codes							
Building Commissioner	$ 98,220	$ 113,131	$ 118,757	$ 116,525	$ 120,932	$ 4,407	3.78%
Building Inspectors	230,543	312,498	343,395	336,938	350,378	13,440	3.99%
Secretary(s)	90,412	141,726	155,004	161,807	175,017	13,210	8.16%
Longevity	5,325	5,850	6,600	6,750	7,575	825	12.22%
Overtime	7	157	11	-	-	-	N/A
Social Security	25,149	33,929	36,445	36,718	38,242	1,524	4.15%
Retirement	47,674	66,976	76,281	76,011	91,546	15,535	20.44%
Group Life Insurance	816	1,056	1,152	1,158	1,143	(15)	-1.30%
Health Insurance	76,513	102,119	134,826	112,475	140,219	27,744	24.67%
Dental Insurance	2,343	2,983	3,783	3,124	3,783	659	21.09%
Employer Medicare	5,882	7,935	8,523	8,587	8,944	357	4.16%
Advertising	-	-	350	800	-	(800)	-100.00%
Communication	3,308	2,489	3,000	5,500	5,500	-	0.00%
Consultants	-	-	300	1,000	1,000	-	0.00%
Contracts w/Government Agencies	-	-	250	500	500	-	0.00%
Data Processing Services	3,360	3,358	4,000	4,500	4,500	-	0.00%
Dues and Memberships	650	1,020	1,200	2,250	2,250	-	0.00%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Evaluation and Testing	840	1,669	1,500	3,000	3,000	-	0.00%
Legal Notices and Court Costs	-	-	250	1,500	1,500	-	0.00%
Licenses	310	270	300	800	1,500	700	87.50%
Maintenance Agreements	1,679	1,933	2,300	2,500	2,500	-	0.00%
Maint and Repair-Office Equipment	-	-	150	450	450	-	0.00%
Maint and Repair-Vehicles	2,596	10,104	14,500	6,500	25,000	18,500	284.62%
Postal Charges	946	1,023	1,000	1,500	2,500	1,000	66.67%
Printing, Stationery and Forms	3,546	3,270	3,500	3,500	4,500	1,000	28.57%
Towing Services	-	-	180	180	180	-	0.00%
Travel	790	869	900	2,500	2,500	-	0.00%
Maint and Repair-Records	-	-	150	500	400	(100)	-20.00%
Other Contracted Services	-	145	1,000	2,885	2,885	-	0.00%
Other Contracted Services-Abatement	-	-	2,520	30,000	30,000	-	0.00%
Custodial Supplies	59	97	125	400	400	-	0.00%
Data Processing Supplies	16	272	380	300	300	-	0.00%
Drugs and Medical Supplies	-	11	25	50	50	-	0.00%
Duplicating Supplies	-	-	75	200	200	-	0.00%
Food Preparation Supplies	57	124	200	400	400	-	0.00%
Food Supplies	1,285	1,572	1,800	1,800	1,800	-	0.00%
Gasoline	10,721	9,408	11,000	18,800	18,800	-	0.00%
General Construction Materials	10	285	250	500	500	-	0.00%
Lubricants	465	663	700	1,000	2,500	1,500	150.00%
Office Supplies	2,226	3,219	3,000	5,000	5,000	-	0.00%
Periodicals	861	456	750	2,000	2,000	-	0.00%
Small Tools	30	120	250	750	750	-	0.00%
Uniforms	1,536	1,942	2,500	2,500	3,500	1,000	40.00%
Vehicle Parts	353	321	1,000	3,000	4,000	1,000	33.33%
Other Supplies and Materials	704	1,224	1,300	1,500	2,500	1,000	66.67%
In-service/Staff Development	1,328	379	1,500	3,000	8,000	5,000	166.67%
Other Charges	-	200	250	500	500	-	0.00%
Communication Equipment	89	720	1,000	2,500	2,500	-	0.00%
Data Processing Equipment	-	4,479	1,250	2,000	2,000	-	0.00%
Furniture and Fixtures	910	2,873	2,000	3,500	3,500	-	0.00%
Office Equipment	-	90	500	1,500	2,500	1,000	66.67%
Other Equipment	-	-	250	500	500	-	0.00%
Sub-total	$ 621,559	$ 842,965	$ 952,233	$ 982,158	$ 1,090,644	$ 108,486	11.05%
County Buildings							
Maintenance Personnel	$ 411,127	$ 438,127	$ 493,111	$ 491,750	$ 519,096	$ 27,346	5.56%
Part-time Personnel	-	-	-	9,844	10,041	197	2.00%
Longevity	4,050	4,725	4,950	5,475	6,300	825	15.07%
Overtime	-	5,710	20	-	-	-	N/A
Social Security	24,108	26,027	28,978	29,462	31,297	1,835	6.23%
Retirement	46,376	51,223	60,745	60,761	73,555	12,794	21.06%
Group Life Insurance	786	794	903	950	938	(12)	-1.26%
Health Insurance	89,414	98,296	111,673	121,380	116,974	(4,406)	-3.63%
Dental Insurance	2,864	2,333	2,573	2,836	2,597	(239)	-8.43%
Employer Medicare	5,638	6,087	6,777	6,890	7,320	430	6.24%
Advertising	79	-	-	-	-	-	N/A
Architects	-	20,000	-	-	-	-	N/A

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Communication	41,073	41,756	40,000	42,900	42,900	-	0.00%
Communication-ECC	749	-	-	-	-	-	N/A
Data Processing Services	19,237	9,285	4,000	-	5,000	5,000	N/A
Dues and Memberships	50	50	50	-	50	50	N/A
Engineering Services	-	1,400	-	-	-	-	N/A
Evaluation and Testing	-	149	-	-	-	-	N/A
Janitorial Services	760	2,550	-	-	-	-	N/A
Legal Notices, Recording and Court Costs	42	-	-	100	-	(100)	-100.00%
Maintenance Agreements	195,063	190,361	240,000	281,000	281,000	-	0.00%
Maintenance Agreements (112)	(2,890)	-	-	-	-	-	N/A
Maintenance Agreements-ECC	20,826	16,982	18,000	-	-	-	N/A
Maint and Repair-Building	23,499	32,169	75,000	18,000	90,000	72,000	400.00%
Maint and Repair-Building-ECC	3,548	10,200	5,000	-	-	-	N/A
Maint and Repair-Equipment	76,718	81,107	100,000	40,000	100,000	60,000	150.00%
Maint and Repair-Equipment (112)	(1,500)	-	-	-	-	-	N/A
Maint and Repair-Equipment-ECC	38,794	4,591	1,327	-	-	-	N/A
Maint and Repair-Office Equipment	-	1,623	-	-	-	-	N/A
Maint and Repair-Vehicles	16	3,946	3,000	3,000	3,000	-	0.00%
Pest Control	12,070	12,870	14,000	15,420	15,420	-	0.00%
Pest Control-ECC	322	330	360	-	-	-	N/A
Postal Charges	-	292	-	-	-	-	N/A
Printing, Stationery and Forms	545	2,052	1,000	1,000	1,000	-	0.00%
Rentals	8,694	33,213	38,000	42,000	42,000	-	0.00%
Towing Services	-	473	-	-	-	-	N/A
Disposal Fees	21,987	19,207	26,000	23,000	55,000	32,000	139.13%
Permits	2,188	902	1,000	200	1,000	800	400.00%
Other Contracted Services	62,240	71,815	92,190	65,000	95,000	30,000	46.15%
Other Contracted Services-Resource Authority	23,550	12,073	12,500	25,000	25,000	-	0.00%
Asphalt-Cold Mix	166	-	-	-	-	-	N/A
Concrete	-	32	283	-	-	-	N/A
Crushed Stone	-	-	47	-	-	-	N/A
Custodial Supplies	27,147	27,876	30,000	30,000	30,000	-	0.00%
Custodial Supplies-ECC	-	46	-	-	-	-	N/A
Data Processing Supplies	57	852	314	-	-	-	N/A
Diesel Fuel	38	-	-	-	-	-	N/A
Drug and Medical Supplies	-	1,878	1,500	400	2,000	1,600	400.00%
Electricity	426,730	574,511	630,000	614,000	629,350	15,350	2.50%
Electricity-Juv Court Leased Space	25,051	-	-	-	-	-	N/A
Electricity-ECC	45,978	51,512	53,000	56,000	57,400	1,400	2.50%
Equipment and Machinery Parts	300	30	1,113	1,000	1,000	-	0.00%
Fertilizer Lime and Seed	244	148	182	-	-	-	N/A
Food Preparation Supplies	-	84	145	-	-	-	N/A
Food Supplies	148	812	-	-	-	-	N/A
Fuel Oil	-	46	-	-	-	-	N/A
Gasoline	5,080	4,738	5,000	4,700	6,000	1,300	27.66%
General Construction Materials	17,232	17,921	100,000	303,300	222,583	(80,717)	-26.61%
General Construction Materials-ECC	21	-	5	-	-	-	N/A
Lubricants	201	198	9	-	-	-	N/A
Natural Gas	121,630	188,685	230,000	239,000	235,000	(4,000)	-1.67%
Natural Gas-Juv Court Leased Space	3,829	-	-	-	-	-	N/A

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets Fiscal Year 2026	Original Budgets Fiscal Year 2027	Difference Dollar	Difference %
Natural Gas-ECC	388	3,457	5,000	3,200	4,000	800	25.00%
Office Supplies	1,883	551	231	-	500	500	N/A
Propane Gas	5,887	4,845	9,000	2,100	10,000	7,900	376.19%
Small Tools	3,520	802	3,750	7,500	5,000	(2,500)	-33.33%
Uniforms	1,547	410	1,500	1,500	1,500	-	0.00%
Vehicle Parts	208	80	280	280	280	-	0.00%
Water and Sewer	42,514	59,452	60,000	108,000	80,000	(28,000)	-25.93%
Water and Sewer-Juv Court Leased Space	1,509	14	-	-	-	-	N/A
Water and Sewer-ECC	994	1,162	1,200	1,200	1,230	30	2.50%
Gravel and Chert	-	-	596	-	-	-	N/A
Chemicals	85	84	160	160	160	-	0.00%
Other Supplies and Materials	7,598	1,617	3,750	4,375	4,375	-	0.00%
In Service/Staff Development	-	-	250	500	500	-	0.00%
Fines, Assessments, and Penalties	-	50	150	-	-	-	N/A
Other Charges/Relocation to New Courthouse Costs	58,885	(1,775)	-	-	-	-	N/A
Building Improvements	1,611	-	23,138	-	-	-	N/A
Building Improvements/Draper House	3,515	-	-	-	-	-	N/A
Furniture and Fixtures	434	366	293	-	500	500	N/A
Heat and Air Equipment	37,020	38,356	-	37,000	-	(37,000)	-100.00%
Maintenance Equipment	3,256	503	3,500	4,850	4,850	-	0.00%
Health Equipment	-	520	-	-	-	-	N/A
Other Equipment	1,157	8,540	6,037	-	10,000	10,000	N/A
Sub-total	$ 1,977,885	$ 2,191,122	$ 2,551,589	$ 2,705,033	$ 2,830,716	$ 125,683	4.65%
Archives							
Supervisor/Director	$ 45,677	$ 50,697	$ 55,881	$ 54,834	$ 57,079	$ 2,245	4.09%
Clerical Personnel	37,107	41,195	43,241	42,432	44,242	1,810	4.27%
Longevity	1,875	2,025	2,175	2,175	2,400	225	10.34%
Social Security	4,939	5,501	5,976	5,873	6,128	255	4.34%
Retirement	9,556	10,979	12,390	12,152	14,521	2,369	19.49%
Group Life Insurance	117	128	134	190	187	(3)	-1.58%
Health Insurance	16,153	16,961	17,809	17,809	18,522	713	4.00%
Dental Insurance	478	478	478	478	478	-	0.00%
Employer Medicare	1,155	1,286	1,398	1,374	1,433	59	4.29%
Communication	68	814	825	900	900	-	0.00%
Data Processing Services	-	676	200	400	500	100	25.00%
Dues and Memberships	55	130	130	130	130	-	0.00%
Maintenance Agreements	1,186	1,186	1,200	1,200	1,200	-	0.00%
Maint and Repair-Office Equipment	-	-	100	200	200	-	0.00%
Postal Charges	120	120	120	120	120	-	0.00%
Printing, Stationery and Forms	65	-	75	100	100	-	0.00%
Travel	99	-	50	100	100	-	0.00%
Data Processing Supplies	656	431	700	700	700	-	0.00%
Office Supplies	1,569	1,233	1,000	1,500	1,500	-	0.00%
Other Supplies and Materials	-	32	-	100	100	-	0.00%
In-service/Staff Development	75	-	85	100	100	-	0.00%
Data Processing Equipment	-	-	4,100	4,000	1,500	(2,500)	-62.50%
Sub-total	$ 120,950	$ 133,872	$ 148,068	$ 146,867	$ 152,140	$ 5,273	3.59%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Risk Management							
Building and Contents Insurance	$ 324,124	$ 422,702	$ 435,190	$ 486,107	$ 500,469	$ 14,362	2.95%
Building and Contents Ins-EMS6	3,236	-	4,281	4,600	4,923	323	7.02%
Liability Ins-Cyber Crime Policy	37,524	38,032	36,106	43,737	41,522	(2,215)	-5.06%
Liability Insurance	1,231,507	1,314,502	1,334,635	1,420,019	1,448,172	28,153	1.98%
Premium on Surety Bonds	410	410	400	2,000	50,000	48,000	2400.00%
Workers' Compensation Insurance	500,418	500,996	526,554	526,046	552,882	26,836	5.10%
Sub-total	$ 2,097,219	$ 2,276,642	$ 2,337,166	$ 2,482,509	$ 2,597,968	$ 115,459	4.65%
Finance							
Finance Director	$ 176,438	$ 193,200	$ 194,086	$ 211,554	$ 200,000	$ (11,554)	-5.46%
Finance Director (Vacation Payout)	-	-	25,127	40,528	-	(40,528)	-100.00%
Accountants/Bookkeepers	660,584	860,284	900,966	1,085,362	1,051,646	(33,716)	-3.11%
Educational Incentives	-	1,559	1,606	3,151	3,000	(151)	-4.79%
Overtime	24,554	36,554	25,600	25,600	25,000	(600)	-2.34%
Longevity	9,525	9,307	9,627	11,277	11,298	21	0.19%
Social Security	50,649	63,512	66,563	80,117	76,077	(4,040)	-5.04%
Retirement	95,562	126,886	138,435	163,374	180,732	17,358	10.62%
Group Life Insurance	1,438	1,833	1,899	2,248	2,061	(187)	-8.32%
Health Insurance	168,276	204,196	225,024	249,917	254,245	4,328	1.73%
Dental Insurance	5,576	6,405	6,903	7,971	7,468	(503)	-6.31%
Employer Medicare	11,827	14,980	15,787	18,959	17,792	(1,167)	-6.16%
Advertising	1,654	2,468	3,500	4,000	4,000	-	0.00%
Communication	3,103	3,041	3,400	3,024	3,500	476	15.74%
Consultants	-	89,248	11,000	60,000	60,000	-	0.00%
Contracts with Private Agency	1,910	853	50,000	5,500	1,200	(4,300)	-78.18%
Data Processing Services	11,493	13,982	15,500	131,825	25,000	(106,825)	-81.04%
Dues and Memberships	590	510	30	1,200	1,000	(200)	-16.67%
Evaluation and Testing	261	174	116	58	58	-	0.00%
Licenses	-	110	-	-	110	110	N/A
Maintenance Agreements	6,547	7,977	10,000	12,000	12,000	-	0.00%
Postal Charges	4,364	5,586	6,000	6,000	6,500	500	8.33%
Printing, Stationery and Forms	30	27	150	-	50	50	N/A
Travel	-	424	400	500	500	-	0.00%
Maint and Repair-Records	240	400	345	400	500	100	25.00%
Custodial Supplies	274	113	500	500	400	(100)	-20.00%
Data Processing Supplies	1,414	2,172	4,000	5,000	5,000	-	0.00%
Food Preparation Supplies	385	451	800	400	700	300	75.00%
Food Supplies	1,247	1,156	1,400	2,000	1,700	(300)	-15.00%
General Construction Supplies	213	160	100	150	150	-	0.00%
Instructional Supplies and Materials	-	14	-	-	-	-	N/A
Office Supplies	6,414	7,728	7,200	7,000	7,500	500	7.14%
Periodicals	567	600	1,186	1,000	1,000	-	0.00%
Small Tools	16	-	12	-	-	-	N/A
Software	-	-	-	500	-	(500)	-100.00%
Other Supplies and Materials	25	47	16	-	50	50	N/A
In-service/Staff Development	2,488	2,223	3,350	5,500	5,000	(500)	-9.09%
Other Charges	-	-	-	-	15,000	15,000	N/A
Communication Equipment	130	13	48	-	50	50	N/A
Data Processing Equipment	5,798	8,426	15,000	15,000	12,000	(3,000)	-20.00%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets Fiscal Year 2026	Original Budgets Fiscal Year 2027	Difference Dollar	Difference %
Furniture and Fixtures	2,049	2,288	5,000	7,500	7,500	-	0.00%
Office Equipment	169	30	150	500	250	(250)	-50.00%
Other Equipment	42	-	-	-	-	-	N/A
Sub-total	$ 1,255,852	$ 1,668,937	$ 1,750,826	$ 2,169,615	$ 2,000,037	$ (169,578)	-7.82%
Finance/Opioid-Grant Accountant							
Accountants/Bookkeepers	$ 35,769	$ 73,238	$ 76,880	$ 75,435	$ 78,076	$ 2,641	3.50%
Educational Incentives	-	1,559	1,606	1,606	1,500	(106)	-6.60%
Longevity	-	218	273	273	327	54	19.78%
Overtime Pay/Minutes	14	131	-	3,150	500	(2,650)	-84.13%
Social Security	2,172	4,414	4,759	4,883	4,875	(8)	-0.16%
State Retirement	4,044	8,474	9,766	9,833	11,256	1,423	14.47%
Life Insurance	60	140	140	146	142	(4)	-2.74%
Medical Insurance	2,692	6,281	6,478	6,478	6,737	259	4.00%
Dental Insurance	80	177	174	174	174	-	0.00%
Employer Medicare	508	1,033	1,113	1,142	1,140	(2)	-0.18%
Postal Charges	-	36	-	-	-	-	N/A
Data Processing Equipment	2,502	-	-	-	-	-	N/A
Furniture and Fixtures	2,280	-	-	-	-	-	N/A
Sub-total	$ 50,121	$ 95,701	$ 101,188	$ 103,120	$ 104,727	$ 1,607	1.56%
Assessor of Property							
Assessor of Property	$ 120,574	$ 129,228	$ 133,105	$ 133,105	$ 136,606	$ 3,501	2.63%
Educational Incentives-CPA & Master Assessor	1,500	-	-	2,500	2,500	-	0.00%
Master Assessor Supplement	1,000	-	-	-	-	-	N/A
Data Processing Personnel	348,511	367,594	-	406,368	-	(406,368)	-100.00%
Assessment Personnel	-	-	1,027,396	-	1,069,459	1,069,459	N/A
Educational Incentives-Class Reimbursement	-	1,500	1,500	1,500	1,500	-	0.00%
Part-time Personnel	44,812	39,925	35,668	77,796	79,352	1,556	2.00%
Other Salaries/Mapping Tech & Field Rep	444,267	547,557	-	620,879	-	(620,879)	-100.00%
Longevity	23,475	20,550	19,500	20,400	18,975	(1,425)	-6.99%
Social Security	54,886	62,501	69,379	74,449	76,673	2,224	2.99%
Retirement	105,623	124,366	143,149	144,777	171,856	27,079	18.70%
Group Life Insurance	1,655	1,883	2,103	2,187	2,119	(68)	-3.11%
Health Insurance	234,138	221,901	251,286	229,850	267,573	37,723	16.41%
Dental Insurance	8,271	8,113	8,803	7,986	8,991	1,005	12.58%
Employer Medicare	13,185	14,953	16,493	17,411	17,932	521	2.99%
Advertising	-	142	150	200	200	-	0.00%
Audit Services	117,855	77,605	97,925	97,925	110,000	12,075	12.33%
Communication	2,883	3,077	3,100	3,564	3,564	-	0.00%
Data Processing Services	128,305	135,738	162,070	156,070	189,000	32,930	21.10%
Dues and Memberships	2,440	2,680	3,172	3,500	3,500	-	0.00%
Maintenance Agreements	4,523	4,691	6,000	6,600	6,600	-	0.00%
Maint and Repair-Vehicles	1,820	5,182	4,000	4,000	4,000	-	0.00%
Postal Charges	53,085	14,497	20,000	40,000	25,000	(15,000)	-37.50%
Printing, Stationery and Forms	1,290	2,542	2,700	3,000	3,000	-	0.00%
Travel	1,117	2,207	3,000	7,000	7,000	-	0.00%
Other Contracted Services	195	-	-	-	-	-	N/A
Custoidal Supplies	-	-	25	-	-	-	N/A

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Data Processing Supplies	1,208	1,929	2,000	2,000	2,000	-	0.00%
Food Supplies	779	750	1,200	800	800	-	0.00%
Gasoline	10,093	7,229	7,500	10,000	10,000	-	0.00%
General Construction Materials	-	12	-	-	-	-	N/A
Lubricants	19	15	75	-	-	-	N/A
Office Supplies	3,163	3,283	3,500	4,000	4,000	-	0.00%
Periodicals	681	35	50	700	100	(600)	-85.71%
Small Tools	65	246	400	200	200	-	0.00%
Uniforms	-	13	200	-	-	-	N/A
Vehicle Parts	58	327	250	250	250	-	0.00%
Software	120	-	2,500	10,500	10,500	-	0.00%
Other Supplies and Materials	-	130	50	-	-	-	N/A
Surety Bonds	-	680	-	-	-	-	N/A
In-service/Staff Development	225	1,330	2,500	4,000	4,000	-	0.00%
Other Charges	62	62	120	-	-	-	N/A
Communication Equipment	-	52	100	200	200	-	0.00%
Data Processing Equipment	19,148	2,706	3,000	3,000	3,000	-	0.00%
Furniture and Fixtures	7,394	3,883	3,000	4,000	4,000	-	0.00%
Sub-total	$ 1,758,425	$ 1,811,114	$ 2,036,970	$ 2,100,717	$ 2,244,450	$ 143,733	6.84%
County Trustee							
Trustee	$ 123,074	$ 129,228	$ 133,105	$ 133,105	$ 136,606	$ 3,501	2.63%
Educational Incentive-CPA	-	-	-	1,500	1,500	-	0.00%
Deputy Clerks	247,436	278,560	403,596	358,539	428,230	69,691	19.44%
Part-time Personnel	33,069	35,966	20,866	66,408	67,736	1,328	2.00%
Longevity	4,650	5,325	5,100	5,850	6,300	450	7.69%
Overtime Pay	-	4,522	-	-	-	-	N/A
Social Security	23,463	26,159	32,644	33,283	37,935	4,652	13.98%
Retirement	42,338	47,767	66,243	60,977	80,169	19,192	31.47%
Group Life Insurance	664	729	952	887	961	74	8.34%
Health Insurance	80,583	83,545	100,985	107,753	107,340	(413)	-0.38%
Dental Insurance	2,519	2,484	3,064	3,042	3,124	82	2.70%
Employer Medicare	5,531	6,145	7,714	7,784	8,872	1,088	13.98%
Communication	1,714	1,955	2,000	1,500	1,500	-	0.00%
Data Processing Services	37,594	37,295	45,000	57,000	57,000	-	0.00%
Dues and Memberships	1,220	1,282	1,500	2,200	2,200	-	0.00%
Legal Notices and Court Costs	189	189	200	300	300	-	0.00%
Maintenance Agreements	1,920	2,535	3,500	3,500	3,500	-	0.00%
Maint and Repair-Office Equipment	-	-	500	1,000	1,000	-	0.00%
Postal Charges	55,573	69,291	80,000	90,000	95,000	5,000	5.56%
Printing, Stationery and Forms	20,307	21,234	25,000	35,000	40,000	5,000	14.29%
Travel	2,345	2,131	2,500	2,500	2,500	-	0.00%
Custodial Supplies	259	216	250	300	300	-	0.00%
Data Processing Supplies	1,553	471	1,500	3,500	3,500	-	0.00%
Drugs and Medical Supplies	13	-	-	25	25	-	0.00%
Food Preparation Supplies	489	326	400	525	525	-	0.00%
Food Supplies	1,057	1,139	1,200	1,200	1,200	-	0.00%
Instructional Supplies and Materials	-	-	25	-	-	-	N/A
Office Supplies	4,265	1,844	2,500	5,000	5,000	-	0.00%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
In-service/Staff Development	490	405	500	1,250	1,250	-	0.00%
Building Improvements	-	-	11,393	20,000	20,000	-	0.00%
Data Processing Equipment	1,348	4,848	2,500	8,875	8,875	-	0.00%
Furniture and Fixtures	433	4,920	500	1,000	1,000	-	0.00%
Office Equipment	-	-	500	1,500	1,500	-	0.00%
Sub-total	$ 694,096	$ 770,511	$ 955,738	$ 1,015,303	$ 1,124,948	$ 109,645	10.80%
County Clerk							
County Clerk	$ 123,074	$ 129,228	$ 133,105	$ 133,105	$ 136,606	$ 3,501	2.63%
Educational Incentive-CPA	1,500	1,500	1,500	1,500	1,500	-	0.00%
Deputy Clerks	1,036,471	1,177,912	1,240,806	1,313,748	1,390,128	76,380	5.81%
Part-time Personnel	70,729	78,414	80,374	85,442	87,151	1,709	2.00%
Overtime	3,290	2,960	16,582	12,590	12,842	252	2.00%
Longevity	22,650	22,800	21,300	23,700	21,300	(2,400)	-10.13%
Social Security	70,057	78,605	83,299	90,895	95,959	5,064	5.57%
Retirement	134,235	156,976	172,746	181,423	218,523	37,100	20.45%
Group Life Insurance	2,149	2,356	2,434	2,742	2,705	(37)	-1.35%
Health Insurance	309,567	340,607	363,573	391,749	383,240	(8,509)	-2.17%
Dental Insurance	9,700	10,598	10,817	11,324	11,136	(188)	-1.66%
Employer Medicare	16,797	18,924	20,080	21,258	22,442	1,184	5.57%
Communication	1,840	2,118	3,000	4,800	6,000	1,200	25.00%
Communication-Hendersonville	2,042	2,298	2,500	2,100	2,100	-	0.00%
Data Processing Services	56,115	68,351	81,900	72,000	85,105	13,105	18.20%
Dues and Memberships	1,225	1,287	1,352	1,500	2,000	500	33.33%
Legal Notices and Court Costs	-	-	-	100	100	-	0.00%
Maintenance Agreements	3,822	3,787	4,000	5,200	5,400	200	3.85%
Maintenance Agreements-Hendersonville	457	499	500	500	500	-	0.00%
Maint and Repair-Equipment	-	210	400	400	400	-	0.00%
Postal Charges	90,425	99,876	108,489	105,000	135,000	30,000	28.57%
Printing, Stationery and Forms	7,688	8,900	11,000	11,000	14,000	3,000	27.27%
Travel	6,147	6,506	7,000	7,300	8,000	700	9.59%
Maint and Repair-Records	575	575	725	800	900	100	12.50%
Custodial Supplies	-	114	-	290	290	-	0.00%
Data Processing Supplies	17,157	16,069	17,500	20,000	25,000	5,000	25.00%
Food Preparation Supplies	46	42	34	50	50	-	0.00%
Food Supplies	53	25	-	100	100	-	0.00%
General Construction Materials	-	469	25	50	50	-	0.00%
Office Supplies	9,254	11,161	12,000	12,000	15,000	3,000	25.00%
Periodicals	908	1,074	1,193	1,200	1,500	300	25.00%
Software	-	166	166	600	600	-	0.00%
In-service/Staff Development	440	440	750	900	1,000	100	11.11%
Other Charges	-	-	-	299	299	-	0.00%
Communication Equipment	-	7,236	150	150	150	-	0.00%
Data Processing Equipment	27,176	46,744	25,000	28,000	30,000	2,000	7.14%
Furniture and Fixtures	983	989	1,036	1,020	1,020	-	0.00%
Office Equipment	423	-	450	550	550	-	0.00%
Sub-total	$ 2,026,995	$ 2,299,816	$ 2,425,786	$ 2,545,385	$ 2,718,646	$ 173,261	6.81%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Data Processing							
IT Director	$ 130,621	$ 135,465	$ 142,201	$ 139,529	$ 144,412	$ 4,883	3.50%
Data Processing Personnel	439,171	492,395	484,039	507,196	527,909	20,713	4.08%
Overtime	951	-	93	-	-	-	N/A
Longevity	2,325	3,375	4,050	4,050	4,575	525	12.96%
Social Security	33,984	37,272	37,516	38,492	40,417	1,925	5.00%
Retirement	64,425	73,791	76,957	79,525	94,765	15,240	19.16%
Group Life Insurance	1,019	1,132	1,103	1,175	1,147	(28)	-2.38%
Health Insurance	80,971	102,929	88,130	111,936	93,168	(18,768)	-16.77%
Dental Insurance	2,884	3,510	3,180	3,620	3,199	(421)	-11.63%
Employer Medicare	7,948	8,717	8,774	9,002	9,452	450	5.00%
Communication	14,164	5,725	10,000	38,000	38,000	-	0.00%
Consultants	-	-	210	1,000	1,000	-	0.00%
Data Processing Services	603,387	675,281	995,545	995,545	1,060,000	64,455	6.47%
Dues and Memberships	349	139	139	350	350	-	0.00%
Evaluation and Testing	-	-	250	500	500	-	0.00%
Maintenance Agreement	848	1,647	1,666	1,945	136,945	135,000	6940.87%
Maint and Repair-Equipment	301	-	1,139	350	-	(350)	-100.00%
Postal Charges	-	40	50	100	100	-	0.00%
Printing, Stationery and Forms	-	694	700	700	700	-	0.00%
Travel	1,931	2,375	3,000	6,500	6,500	-	0.00%
Other Contracted Services	-	-	1,000	2,000	2,000	-	0.00%
Custodial Supplies	139	168	175	250	250	-	0.00%
Data Processing Supplies	4,256	5,743	8,000	12,000	12,000	-	0.00%
Food Preparation Supplies	225	254	275	500	500	-	0.00%
Food Supplies	1,189	915	1,200	1,500	1,500	-	0.00%
General Construction Materials	41	415	250	250	250	-	0.00%
Instructional Supplies and Materials	-	-	50	100	100	-	0.00%
Office Supplies	531	793	1,000	2,000	2,000	-	0.00%
Small Tools	766	303	350	1,000	1,000	-	0.00%
Software	1,391	8,624	2,827	-	-	-	N/A
Other Supplies and Materials	831	863	600	1,000	1,000	-	0.00%
In-service/Staff Development	7,547	9,745	10,000	12,000	12,000	-	0.00%
Communication Equipment	-	163	250	2,500	2,500	-	0.00%
Data Processing Equipment	28,475	58,441	32,000	32,000	32,000	-	0.00%
Food Service Equipment	-	90	-	-	300	300	N/A
Furniture and Fixtures	1,888	1,990	2,000	2,000	2,000	-	0.00%
Office Equipment	-	46	-	-	-	-	N/A
Other Equipment	430	763	2,173	5,000	5,000	-	0.00%
Sub-total	$ 1,432,988	$ 1,633,803	$ 1,920,894	$ 2,013,615	$ 2,237,539	$ 223,924	11.12%
Circuit Court							
Circuit Court Clerk	$ 123,074	$ 129,228	$ 133,105	$ 133,105	$ 136,606	$ 3,501	2.63%
Educational Incentive-CPA	1,500	1,500	1,500	1,500	1,500	-	0.00%
Clerical Personnel	1,255,035	1,454,184	1,533,880	1,515,673	1,626,262	110,589	7.30%
Part-time Personnel	35,270	81,918	90,624	115,253	117,558	2,305	2.00%
Longevity	24,600	25,500	23,850	27,825	26,550	(1,275)	-4.58%
Overtime Pay	-	17	-	-	-	-	N/A
Jury and Witness Fees	22,603	45,454	50,050	40,000	40,000	-	0.00%
Social Security	83,233	97,674	102,541	105,066	111,206	6,140	5.84%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Retirement	158,239	188,011	206,240	205,064	250,519	45,455	22.17%
Group Life Insurance	2,502	2,865	3,064	3,124	3,125	1	0.03%
Health Insurance	305,578	354,257	398,227	372,683	434,641	61,958	16.62%
Dental Insurance	9,695	10,162	10,731	10,369	11,456	1,087	10.48%
Employer Medicare	19,466	22,843	24,111	24,572	26,008	1,436	5.84%
Communication	4,587	6,467	6,300	6,555	6,555	-	0.00%
Data Processing Services	75,883	72,404	129,500	70,000	95,000	25,000	35.71%
Dues and Memberships	1,514	1,516	1,507	1,500	1,500	-	0.00%
Legal Notices and Court Costs	373	320	350	500	500	-	0.00%
Maintenance Agreements	8,329	8,837	8,500	8,000	9,000	1,000	12.50%
Maint and Repair-Equipment	570	-	-	-	-	-	N/A
Postal Charges	12,681	19,951	24,200	20,000	30,000	10,000	50.00%
Printing, Stationery and Forms	13,937	2,132	3,805	10,000	10,000	-	0.00%
Travel	237	73	100	1,500	1,000	(500)	-33.33%
Maint and Repair-Records	1,428	1,545	1,600	1,500	1,500	-	0.00%
Custodial Supplies	104	322	250	400	400	-	0.00%
Data Processing Supplies	3,256	2,717	2,500	5,000	5,000	-	0.00%
Drugs and Medical Supplies	19	-	-	-	-	-	N/A
Food Preparation Supplies	290	262	100	350	300	(50)	-14.29%
Food Supplies	2,145	1,400	1,000	2,000	1,800	(200)	-10.00%
Office Supplies	21,336	22,498	17,460	23,000	23,000	-	0.00%
Periodicals	644	-	50	1,000	1,000	-	0.00%
Other Supplies and Materials	-	13	40	-	-	-	N/A
In-service/Staff Development	1,100	85	1,000	1,000	1,000	-	0.00%
Other Charges	-	-	50	-	-	-	N/A
Data Processing Equipment	2,887	11,612	12,500	30,000	30,000	-	0.00%
Furniture and Fixtures	1,983	913	3,500	3,000	3,000	-	0.00%
Sub-total	$ 2,194,098	$ 2,566,680	$ 2,792,235	$ 2,739,539	$ 3,005,986	$ 266,447	9.73%
General Sessions Judge III							
Judge	$ 193,526	$ 201,460	$ 207,302	$ 207,302	$ 212,899	$ 5,597	2.70%
Secretary(s)	111,550	122,127	131,218	125,792	134,169	8,377	6.66%
Longevity	2,775	3,000	3,075	3,075	2,400	(675)	-21.95%
Overtime Pay	-	-	1,275	-	-	-	N/A
Social Security	16,662	17,758	18,458	19,224	20,402	1,178	6.13%
Retirement	34,734	38,145	41,168	41,080	48,926	7,846	19.10%
Group Life Insurance	407	425	437	436	425	(11)	-2.52%
Health Insurance	44,829	47,070	41,705	49,424	41,767	(7,657)	-15.49%
Dental Insurance	1,401	1,401	1,182	1,401	1,138	(263)	-18.77%
Employer Medicare	4,290	4,552	4,800	4,684	4,907	223	4.76%
Communication	374	652	700	950	950	-	0.00%
Data Processing Services	775	423	800	600	1,000	400	66.67%
Dues and Memberships	174	1,660	1,550	1,000	1,000	-	0.00%
Legal Services	-	-	-	-	10,000	10,000	N/A
Legal Notices and Court Costs	17	-	20	34	34	-	0.00%
Maintenance Agreements	1,328	1,936	2,000	2,379	2,379	-	0.00%
Postal Charges	50	50	50	50	50	-	0.00%
Printing, Stationery and Forms	-	15	1,200	2,600	2,600	-	0.00%
Travel	1,374	631	1,500	2,000	2,500	500	25.00%
Other Contracted Services/Interpreter	600	320	1,200	1,500	1,500	-	0.00%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Custodial Supplies	214	238	250	250	250	-	0.00%
Data Processing Supplies	638	1,614	1,925	625	1,000	375	60.00%
Food Preparation Supplies	18	96	125	190	190	-	0.00%
Food Supplies	-	22	-	-	-	-	N/A
Office Supplies	1,435	1,649	1,800	1,500	1,500	-	0.00%
Periodicals	670	662	1,000	1,500	1,500	-	0.00%
Software	-	240	240	500	500	-	0.00%
Prem on Corporate Surety Bond	153	100	100	200	200	-	0.00%
In-service/Staff Development	360	378	1,500	500	1,100	600	120.00%
Other Charges	421	-	300	500	500	-	0.00%
Data Processing Equipment	100	2,020	6,000	6,000	1,000	(5,000)	-83.33%
Furniture and Fixtures	1,621	459	400	100	100	-	0.00%
Sub-total	$ 420,496	$ 449,103	$ 473,278	$ 475,396	$ 496,886	$ 21,490	4.52%
General Sessions Judge I							
Judge	$ 193,526	$ 201,460	$ 207,302	$ 207,302	$ 212,899	$ 5,597	2.70%
Secretary(s)	111,238	122,898	115,168	112,000	116,579	4,579	4.09%
Longevity	2,475	2,550	825	525	975	450	85.71%
Social Security	17,212	18,157	17,803	18,509	19,757	1,248	6.74%
Retirement	34,665	38,150	39,479	39,083	46,263	7,180	18.37%
Group Life Insurance	406	425	406	407	394	(13)	-3.19%
Health Insurance	31,219	34,606	18,168	40,519	18,895	(21,624)	-53.37%
Dental Insurance	851	1,005	503	1,162	503	(659)	-56.71%
Employer Medicare	4,330	4,601	4,613	4,482	4,719	237	5.29%
Communication	518	652	750	1,800	1,800	-	0.00%
Data Processing Services	665	665	1,150	700	1,500	800	114.29%
Dues and Memberships	250	479	479	600	600	-	0.00%
Laundry Service	13	-	-	-	-	-	N/A
Legal Services	-	-	-	-	10,000	10,000	N/A
Legal Notices and Court Costs	17	-	-	-	-	-	N/A
Licenses/DIC Instructor	50	-	-	-	-	-	N/A
Maintenance Agreements	1,905	999	1,500	2,500	2,500	-	0.00%
Postal Charges	-	-	50	100	100	-	0.00%
Printing, Stationery and Forms	444	116	250	500	500	-	0.00%
Travel	1,536	1,015	1,500	2,500	3,000	500	20.00%
Maint and Repair-Records	-	-	-	-	1,000	1,000	N/A
Other Contracted Services/DIC Instructor	2,040	1,020	-	-	-	-	N/A
Other Contracted Services/Interpreter	640	-	500	2,500	2,500	-	0.00%
Custodial Supplies	-	12	100	100	150	50	50.00%
Data Processing Supplies	1,307	584	1,000	1,500	1,500	-	0.00%
Food Supplies	402	237	500	1,000	1,000	-	0.00%
Office Supplies	1,244	1,330	2,000	2,000	2,000	-	0.00%
Periodicals	1,318	1,492	1,575	2,000	2,000	-	0.00%
Uniforms	-	369	-	-	-	-	N/A
Software	-	-	150	300	300	-	0.00%
In-service/Staff Development	75	378	450	800	800	-	0.00%
Other Charges	600	700	700	700	700	-	0.00%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets Fiscal Year 2026	Original Budgets Fiscal Year 2027	Difference Dollar	Difference %
Data Processing Equipment	1,671	4,212	1,500	2,500	2,500	-	0.00%
Furniture and Fixtures	525	65	1,000	2,000	2,000	-	0.00%
Sub-total	$ 411,142	$ 438,177	$ 419,420	$ 448,089	$ 457,434	$ 9,345	2.09%
Recovery (Drug) Court							
Administrator	$ 72,467	$ 76,087	$ 79,885	$ 78,374	$ 81,456	$ 3,082	3.93%
Assistant	12,147	-	-	18,009	-	(18,009)	-100.00%
Part-time Personnel	16,016	16,897	16,881	17,386	53,386	36,000	207.06%
Longevity	2,100	2,100	2,100	2,100	2,100	-	0.00%
Social Security	6,216	5,740	5,975	7,020	8,339	1,319	18.79%
Retirement	9,791	9,140	10,028	12,035	11,698	(337)	-2.80%
Group Life Insurance	154	147	165	188	149	(39)	-20.74%
Health Insurance	8,077	8,481	8,905	10,018	9,261	(757)	-7.56%
Dental Insurance	259	239	239	269	239	(30)	-11.15%
Employer Medicare	1,454	1,342	1,575	1,642	1,950	308	18.76%
Dues and Memberships	200	200	200	200	200	-	0.00%
Food Supplies	-	-	500	500	250	(250)	-50.00%
Sub-total	$ 128,881	$ 120,373	$ 126,453	$ 147,741	$ 169,028	$ 21,287	14.41%
Recovery (Drug) Court (DMHSAS-RC Grant)							
Assistants	$ 81,792	$ 115,426	$ 132,015	$ 143,157	$ 126,524	$ (16,633)	-11.62%
Longevity	420	2,100	2,325	2,325	2,550	225	9.68%
Social Security	5,085	7,038	8,043	8,793	7,843	(950)	-10.80%
Retirement	9,292	13,739	16,418	17,778	18,070	292	1.64%
Life Insurance	155	220	253	278	230	(48)	-17.27%
Medical Insurance	-	8,410	10,760	13,357	9,261	(4,096)	-30.67%
Dental Insurance	-	476	478	598	478	(120)	-20.07%
Employer Medicare	1,189	1,646	1,881	2,056	1,834	(222)	-10.80%
Communication	300	814	840	840	840	-	0.00%
Evaluation and Testing	6,000	8,391	7,000	7,000	8,000	1,000	14.29%
Maintenance Agreements	911	1,718	1,500	2,011	2,000	(11)	-0.55%
Postal Charges	177	292	200	200	100	(100)	-50.00%
Printing, Stationery and Forms	276	1,294	500	1,500	1,500	-	0.00%
Travel	779	2,768	3,000	3,400	4,500	1,100	32.35%
Other Contracted Services	11,150	7,350	8,500	8,750	16,450	7,700	88.00%
Custodial Supplies	-	94	1,000	1,000	2,000	1,000	100.00%
Data Processing Supplies	544	460	1,000	1,000	2,000	1,000	100.00%
Instructional Supplies and Materials	3,237	3,396	1,000	-	3,000	3,000	N/A
Office Supplies	964	3,000	2,000	2,000	3,000	1,000	50.00%
Testing	21,249	29,609	37,896	21,900	19,346	(2,554)	-11.66%
Software	-	-	-	1,000	500	(500)	-50.00%
In-service/Staff Development	1,050	2,000	2,300	2,400	4,500	2,100	87.50%
Data Processing Equipment	-	2,769	4,000	2,000	3,000	1,000	50.00%
Furniture and Fixtures	-	989	-	1,000	8,500	7,500	750.00%
Sub-total	$ 144,570	$ 213,999	$ 242,909	$ 244,343	$ 246,026	$ 1,683	0.69%
Recovery (Drug) Court (DMHSAS-MHC Grant)							
Probation Officer	$ 46,129	$ 62,994	$ 71,331	$ 70,000	$ 71,400	$ 1,400	2.00%
Part-time Personnel	-	10,908	20,061	26,100	26,622	522	2.00%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Longevity	105	300	375	375	450	75	20.00%
Social Security	2,786	4,447	5,535	5,835	5,954	119	2.04%
Retirement	5,209	7,399	8,770	8,600	10,059	1,459	16.97%
Life Insurance	83	120	132	134	131	(3)	-2.24%
Medical Insurance	4,038	8,551	8,905	8,905	9,261	356	4.00%
Dental Insurance	120	241	239	239	239	-	0.00%
Employer Medicare	651	1,040	1,295	1,365	1,392	27	1.98%
Dues and Memberships	-	-	200	-	-	-	N/A
Evaluation and Testing	3,000	2,296	3,000	5,000	5,000	-	0.00%
Maintenance Agreements	480	632	1,150	1,500	1,500	-	0.00%
Postal Charges	95	-	250	250	250	-	0.00%
Printing, Stationery and Forms	993	443	550	700	700	-	0.00%
Travel	340	4,366	4,000	5,000	3,997	(1,003)	-20.06%
Custodial Supplies	34	529	700	700	700	-	0.00%
Data Processing Supplies	991	279	300	300	300	-	0.00%
Instructional Supplies and Materials	1,707	-	2,000	2,000	2,000	-	0.00%
Office Supplies	1,944	150	1,000	1,900	1,900	-	0.00%
Testing	15,000	2,308	12,000	12,000	9,982	(2,018)	-16.82%
Software	-	-	20	-	-	-	N/A
In Service/Staff Development	450	3,385	2,500	3,000	3,000	-	0.00%
Other Charges	7,657	12,623	26,997	21,577	21,477	(100)	-0.46%
Data Processing Equipment	2,020	1,102	1,000	3,000	3,000	-	0.00%
Furniture and Fixtures	2,278	382	300	700	700	-	0.00%
Office Equipment	-	492	-	-	-	-	N/A
Sub-total	$ 96,110	$ 124,987	$ 172,609	$ 179,180	$ 180,014	$ 834	0.47%
Recovery (Drug) Court (THSO Grant)							
Assistant	$ 45,989	$ 3,730	$ 10,592	$ 6,003	$ -	$ (6,003)	-100.00%
Part-time Personnel	-	26,494	10,311	-	13,934	13,934	N/A
Longevity	1,350	300	-	-	-	-	N/A
Overtime	-	1,410	-	-	-	-	N/A
Social Security	2,892	1,979	1,259	317	864	547	172.56%
Retirement	5,340	369	1,282	734	-	(734)	-100.00%
Group Life Insurance	99	8	24	12	-	(12)	-100.00%
Health Insurance	-	-	1,855	3,339	-	(3,339)	-100.00%
Dental Insurance	219	-	-	90	-	(90)	-100.00%
Employer Medicare	676	463	295	74	202	128	172.97%
Sub-total	$ 56,565	$ 34,753	$ 25,616	$ 10,569	$ 15,000	$ 4,431	41.92%
Chancery Court							
Clerk and Master	$ 123,074	$ 129,228	$ 133,105	$ 133,105	$ 136,606	$ 3,501	2.63%
Educational Incentive-CPA	1,500	1,500	1,500	1,500	1,500	-	0.00%
Clerical Personnel	370,569	398,278	434,722	434,967	516,318	81,351	18.70%
Part-time Personnel	24,901	46,183	43,896	41,896	45,000	3,104	7.41%
Overtime	-	-	450	5,408	5,516	108	2.00%
Longevity	11,250	10,875	11,100	11,400	11,625	225	1.97%
Social Security	30,889	34,246	36,482	36,944	41,651	4,707	12.74%
Retirement	56,569	62,937	70,803	71,656	93,809	22,153	30.92%
Group Life Insurance	824	858	923	1,039	1,118	79	7.60%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Health Insurance	113,221	119,474	135,365	139,906	168,748	28,842	20.62%
Dental Insurance	3,651	3,698	3,940	3,651	4,813	1,162	31.83%
Employer Medicare	7,224	8,009	8,532	8,640	9,741	1,101	12.74%
Communication	2,980	2,118	2,500	5,000	3,500	(1,500)	-30.00%
Data Processing Services	22,544	24,131	26,500	26,500	27,500	1,000	3.77%
Dues and Memberships	1,594	1,992	2,000	2,500	2,500	-	0.00%
Maintenance Agreements	2,082	2,017	2,500	5,000	5,000	-	0.00%
Postal Charges	2,847	13,734	16,000	18,000	18,000	-	0.00%
Printing, Stationery and Forms	1,550	2,196	2,200	4,000	2,000	(2,000)	-50.00%
Maint and Repair-Records	426	516	750	1,000	1,000	-	0.00%
Data Processing Supplies	2,126	4,031	3,500	5,000	5,000	-	0.00%
Food Preparation Supplies	-	75	-	-	-	-	N/A
Food Supplies	1,273	766	1,000	1,500	1,000	(500)	-33.33%
Office Supplies	8,297	9,087	8,000	8,000	10,000	2,000	25.00%
Periodicals	670	907	1,200	1,500	2,000	500	33.33%
Other Supplies and Materials	-	56	750	2,500	1,000	(1,500)	-60.00%
In-service/Staff Development	85	75	200	500	500	-	0.00%
Other Charges	409	471	600	1,000	1,000	-	0.00%
Data Processing Equipment	8,222	3,886	2,000	4,000	4,000	-	0.00%
Furniture and Fixtures	124	-	2,000	2,000	2,000	-	0.00%
Office Equipment	-	118	500	1,000	1,000	-	0.00%
Sub-total	$ 798,901	$ 881,462	$ 953,017	$ 979,112	$ 1,123,445	$ 144,333	14.74%
General Sessions II							
Judge	$ 193,526	$ 201,460	$ 207,302	$ 207,302	$ 212,899	$ 5,597	2.70%
Assistants	177,631	210,117	227,881	223,599	232,082	8,483	3.79%
Youth Services Personnel	568,841	605,235	763,395	752,923	783,556	30,633	4.07%
Secretary(s)	108,098	113,504	105,824	118,044	122,824	4,780	4.05%
Longevity	13,800	13,875	15,750	15,300	17,100	1,800	11.76%
Social Security	61,488	65,885	75,534	76,959	80,223	3,264	4.24%
Retirement	119,088	133,756	161,438	160,958	191,585	30,627	19.03%
Group Life Insurance	1,831	1,916	2,200	2,243	2,182	(61)	-2.72%
Health Insurance	155,591	192,180	241,791	250,945	260,982	10,037	4.00%
Dental Insurance	4,865	5,583	6,595	6,982	6,825	(157)	-2.25%
Employer Medicare	14,691	15,755	18,102	18,135	18,843	708	3.90%
Communication	11,225	8,345	9,000	10,650	10,750	100	0.94%
Data Processing Services	18,454	12,483	10,000	17,800	17,800	-	0.00%
Dues and Memberships	1,065	970	1,250	1,000	1,200	200	20.00%
Maintenance Agreements	3,772	6,744	8,500	10,100	10,100	-	0.00%
Maint and Repair-Buildings	-	-	-	118	118	-	0.00%
Maint and Repair-Equipment	71	-	50	100	100	-	0.00%
Postal Charges	952	-	1,250	4,400	4,400	-	0.00%
Printing, Stationery and Forms	1,803	1,499	2,000	5,500	5,500	-	0.00%
Rentals-Juvenile Court Leased Space	209,010	-	-	-	-	-	N/A
Travel	5,608	1,838	7,000	9,500	9,600	100	1.05%
Maint and Repair-Records	300	300	450	600	600	-	0.00%
Other Contracted Services	-	797	2,000	5,750	5,750	-	0.00%
Data Processing Supplies	511	1,891	2,200	4,500	4,500	-	0.00%
Food Supplies	1,228	-	1,000	1,600	1,600	-	0.00%
Office Supplies	1,927	532	3,000	4,600	4,600	-	0.00%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Periodicals	1,032	744	1,200	1,200	1,200	-	0.00%
Uniforms	448	899	-	-	-	-	N/A
Testing	2,000	1,076	3,500	3,500	3,600	100	2.86%
Software	840	840	1,000	1,500	1,500	-	0.00%
In-service/Staff Development	1,540	2,015	4,500	2,500	3,000	500	20.00%
Other Charges	-	-	1,200	2,400	2,400	-	0.00%
Communication Equipment	45	-	-	-	-	-	N/A
Data Processing Equipment	3,635	7,936	8,050	7,750	7,750	-	0.00%
Furnitures and Fixtures	254	-	600	1,200	1,200	-	0.00%
Other Equipment	-	988	-	-	-	-	N/A
Sub-total	$ 1,685,171	$ 1,609,163	$ 1,893,563	$ 1,929,658	$ 2,026,369	$ 96,711	5.01%
General Sessions II (Safe Baby Court Grant)							
Youth Services Officer	$ 68,424	$ 68,464	$ 71,408	$ 70,224	$ 71,460	$ 1,236	1.76%
Longevity	2,100	2,100	2,100	2,100	2,100	-	0.00%
Social Security	4,098	4,086	4,264	4,186	4,251	65	1.55%
State Retirement	7,960	8,249	8,990	8,838	10,298	1,460	16.52%
Life Insurance	117	117	119	119	131	12	10.08%
Medical Insurance	16,479	17,303	18,168	18,168	18,895	727	4.00%
Dental Insurance	503	503	503	503	503	-	0.00%
Employer Medicare	959	955	997	979	994	15	1.53%
Dues and Memberships	10	-	-	-	-	-	N/A
Printing, Stationery and Forms	23	-	-	-	-	-	N/A
Travel	1,472	3,508	5,000	5,000	5,500	500	10.00%
Data Processing Supplies	-	230	-	-	-	-	N/A
Food Supplies	59	-	-	-	-	-	N/A
Other Supplies & Materials	3,034	4,546	5,000	5,000	3,500	(1,500)	-30.00%
Other Charges	2,641	6,176	8,451	10,000	6,118	(3,882)	-38.82%
Data Processing Equipment	-	1,318	-	-	-	-	N/A
Sub-total	$ 107,878	$ 117,555	$ 125,000	$ 125,117	$ 123,750	$ (1,367)	-1.09%
General Sessions II (SCYE Grant)							
Youth Services Officer	$ 63,000	$ 63,042	$ 57,715	$ 63,000	$ 58,000	$ (5,000)	-7.94%
Part-time Personnel/SCYE	-	-	-	-	1,154	1,154	N/A
Longevity	300	375	-	450	300	(150)	-33.33%
Social Security	3,516	3,503	3,250	3,565	3,304	(261)	-7.32%
Retirement	7,145	7,413	7,060	7,754	8,162	408	5.26%
Life Insurance	123	121	97	121	104	(17)	-14.05%
Medical Insurance	20,273	21,287	19,557	22,351	23,245	894	4.00%
Dental Insurance	660	660	577	660	660	-	0.00%
Employer Medicare	822	819	760	834	773	(61)	-7.31%
Other Charges	-	-	1,000	1,581	6,160	4,579	289.63%
Sub-total	$ 95,839	$ 97,220	$ 90,018	$ 100,316	$ 101,862	$ 1,546	1.54%
General Sessions II (TCCY/DCS Grant)							
Salary Supplement	$ 5,196	$ 5,196	$ 3,109	$ 5,356	$ 4,000	$ (1,356)	-25.32%
Social Security	322	322	193	332	248	(84)	-25.30%
Retirement	586	152	-	-	560	560	N/A
Life Insurance	-	-	-	-	7	7	N/A

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Employer Medicare	75	75	45	78	58	(20)	-25.64%
Custodial Supplies	294	328	353	-	-	-	N/A
Food Preparation Supplies	565	484	443	-	-	-	N/A
Office Supplies	1,956	2,386	2,438	3,234	4,127	893	27.61%
Sub-total	$ 8,994	$ 8,943	$ 6,581	$ 9,000	$ 9,000	$ -	0.00%
District Attorney General							
Other Contracted Services	$ 69,159	$ 92,647	$ 87,401	$ 102,167	$ 92,906	$ (9,261)	-9.06%
Sub-total	$ 69,159	$ 92,647	$ 87,401	$ 102,167	$ 92,906	$ (9,261)	-9.06%
Office of Public Defender							
Other Contracted Services	$ -	$ -	$ 87,401	$ 102,167	$ 92,906	$ (9,261)	-9.06%
Sub-total	$ -	$ -	$ 87,401	$ 102,167	$ 92,906	$ (9,261)	-9.06%
Judicial Commissioners							
Supervisor/Director	$ 101,397	$ 102,905	$ 108,023	$ 105,992	$ 109,702	$ 3,710	3.50%
Judicial Commissioners	398,100	438,836	462,936	461,011	544,777	83,766	18.17%
Part-time Personnel	21,075	13,419	27,473	34,755	35,450	695	2.00%
Longevity	5,475	5,100	4,575	5,175	5,625	450	8.70%
Social Security	31,601	33,543	36,119	36,602	41,675	5,073	13.86%
Retirement	55,674	63,503	70,246	69,920	92,415	22,495	32.17%
Group Life Insurance	954	1,043	1,069	1,083	1,174	91	8.40%
Health Insurance	48,113	55,466	61,950	62,692	88,445	25,753	41.08%
Dental Insurance	1,503	1,578	1,678	1,698	2,358	660	38.87%
Employer Medicare	7,391	7,845	8,447	8,560	9,747	1,187	13.87%
Communication	1,085	1,404	2,000	2,000	2,000	-	0.00%
Data Processing Services	1,744	4,700	2,293	2,500	2,500	-	0.00%
Dues and Memberships	700	900	1,000	1,500	1,500	-	0.00%
Maintenance Agreements	3,394	3,767	3,500	4,000	4,000	-	0.00%
Maint and Repair-Buildings	1,394	-	-	-	-	-	N/A
Postal Charges	17	-	-	-	-	-	N/A
Maint and Repair-Records	360	512	700	700	700	-	0.00%
Other Contracted Services	1,798	3,895	4,500	6,000	6,000	-	0.00%
Custodial Supplies	496	488	500	500	500	-	0.00%
Data Processing Supplies	255	280	300	300	300	-	0.00%
Drugs and Medical Supplies	47	-	-	-	-	-	N/A
General Construction Materials	480	111	500	500	500	-	0.00%
Office Supplies	3,896	2,645	3,000	3,000	3,000	-	0.00%
Periodicals	1,047	1,192	2,000	2,000	2,000	-	0.00%
Software	-	-	1,500	5,000	5,000	-	0.00%
Other Supplies and Materials	45	-	-	-	-	-	N/A
Communication Equipment	117	450	500	1,000	1,000	-	0.00%
Data Processing Equipment	1,291	2,921	3,800	3,000	5,000	2,000	66.67%
Furniture and Fixtures	6,533	1,400	2,000	2,000	2,000	-	0.00%
Office Equipment	36	-	-	-	-	-	N/A
Sub-total	$ 696,018	$ 747,903	$ 810,609	$ 821,488	$ 967,368	$ 145,880	17.76%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Other Administration of Justice							
Part-time Personnel/Parenting Coordinator	$ 14,545	$ 21,004	$ 21,809	$ 21,936	$ 22,375	$ 439	2.00%
Social Security	-	-	-	1,360	1,387	27	1.99%
Employer Medicare	211	305	316	318	324	6	1.89%
Postal Charges	516	523	600	700	700	-	0.00%
Data Processing Supplies	-	227	250	250	250	-	0.00%
Drugs and Medical Supplies	-	-	25	50	50	-	0.00%
Office Supplies	56	89	250	500	500	-	0.00%
Data Processing Equipment	-	-	-	-	142	142	N/A
Contract w/Other Public Agencies-Juveniles	74,075	83,955	100,000	150,000	150,000	-	0.00%
Communication/Judges Discretionary	855	2,216	2,500	5,000	5,000	-	0.00%
Printing, Stationery and Forms/Judges Discretionary	-	241	-	-	-	-	N/A
Other Contr Services/Judges Discretionary	2,333	840	1,000	4,500	7,200	2,700	60.00%
Food Supplies/Judges Discretionary	448	223	1,080	500	1,080	580	116.00%
Testing/Judges Discretionary	150	-	-	-	-	-	N/A
Other Supplies/Judges Discretionary	56	-	2,000	5,000	3,342	(1,658)	-33.16%
Data Processing Equipment/Judges Discretionary	-	-	142	-	-	-	N/A
Other Equipment/Judges Discretionary	-	-	936	-	936	936	N/A
Sub-total	$ 93,245	$ 109,623	$ 130,908	$ 190,114	$ 193,286	$ 3,172	1.67%
Probation Services/CASP							
Probation Officers	$ 250,078	$ 308,427	$ 320,535	$ 319,994	$ 307,803	$ (12,191)	-3.81%
Clerical Personnel	37,066	36,662	34,121	40,087	41,389	1,302	3.25%
Longevity	5,550	6,000	5,100	5,100	3,750	(1,350)	-26.47%
Overtime Pay	-	398	169	-	-	-	N/A
Social Security	16,498	20,203	20,533	20,952	20,129	(823)	-3.93%
Retirement	33,039	39,933	42,714	44,625	49,412	4,787	10.73%
Group Life Insurance	555	655	668	699	641	(58)	-8.30%
Health Insurance	72,853	83,578	102,672	102,672	106,779	4,107	4.00%
Dental Insurance	2,170	2,380	2,891	2,935	2,935	-	0.00%
Employer Medicare	3,858	4,725	4,802	4,900	4,708	(192)	-3.92%
Communication	1,657	1,099	1,300	1,820	1,820	-	0.00%
Data Processing Services	2,500	-	-	-	2,500	2,500	N/A
Dues and Memberships	-	-	-	1,000	-	(1,000)	-100.00%
Legal Notices, Recording and Court Costs	85	34	-	-	-	-	N/A
Maintenance Agreements	1,732	1,258	1,500	2,000	2,000	-	0.00%
Postal Charges	533	438	300	300	300	-	0.00%
Printing, Stationery and Forms	2,673	1,192	1,500	2,000	2,000	-	0.00%
Travel	-	314	350	1,000	500	(500)	-50.00%
Maint and Repair-Records	-	270	400	500	500	-	0.00%
Other Contracted Services	-	-	250	500	500	-	0.00%
Custodial Supplies	113	191	245	200	300	100	50.00%
Data Processing Supplies	635	581	1,300	700	1,300	600	85.71%
Drugs and Medical Supplies	-	38	65	65	65	-	0.00%
Food Preparation Supplies	96	247	200	300	150	(150)	-50.00%
Food Supplies	925	1,235	830	1,000	830	(170)	-17.00%
General Construction Materials	-	9	25	50	50	-	0.00%
Instructional Supplies and Materials-Workbooks	7,964	9,016	10,000	10,000	12,000	2,000	20.00%
Office Supplies	2,103	2,621	3,000	3,000	3,000	-	0.00%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Testing	-	5,000	7,500	10,000	10,000	-	0.00%
Software	-	2,500	2,500	2,500	3,500	1,000	40.00%
Other Supplies and Materials	-	28	23,000	25,000	-	(25,000)	-100.00%
In-service/Staff Development	-	-	500	1,000	2,000	1,000	100.00%
Other Charges	506	613	700	1,000	1,000	-	0.00%
Data Processing Equipment	8,697	1,460	2,000	3,100	2,500	(600)	-19.35%
Furniture and Fixtures	-	196	455	500	500	-	0.00%
Sub-total	$ 451,886	$ 531,301	$ 592,126	$ 609,499	$ 584,861	$ (24,638)	-4.04%
Sheriff's Office							
Sheriff	$ 135,381	$ 129,578	$ 146,416	$ 146,416	$ 150,267	$ 3,851	2.63%
Deputies	3,313,425	3,853,162	4,320,249	4,732,071	5,236,144	504,073	10.65%
Deputies/Lake Area	11,557	17,014	43,193	18,128	18,128	-	0.00%
Detectives	695,955	764,730	776,364	776,336	1,056,688	280,352	36.11%
Captains	93,762	168,410	214,573	214,566	218,865	4,299	2.00%
Lieutenants	597,304	727,506	796,843	794,765	810,623	15,858	2.00%
Sergeants	375,889	394,501	424,331	422,240	626,047	203,807	48.27%
Data Processing Personnel	84,963	141,268	164,639	164,649	174,652	10,003	6.08%
Clerical Personnel	1,004,914	1,233,208	1,251,673	1,329,601	1,369,710	40,109	3.02%
Maintenance Personnel	274,174	304,242	388,482	397,323	408,174	10,851	2.73%
Part-time Personnel	52,444	62,375	60,669	336,703	250,000	(86,703)	-25.75%
Longevity	105,225	108,450	112,575	115,575	120,600	5,025	4.35%
Overtime	149,123	159,848	321,008	221,066	250,000	28,934	13.09%
Training Supplement	106,400	216,800	209,600	209,600	209,600	-	0.00%
Social Security	407,419	482,576	533,834	576,239	639,634	63,395	11.00%
Retirement	784,796	944,284	1,094,424	1,129,406	1,459,048	329,642	29.19%
Group Life Insurance	12,510	14,522	16,298	16,955	18,043	1,088	6.42%
Health Insurance	1,394,530	1,564,217	1,812,453	1,871,421	2,131,116	259,695	13.88%
Dental Insurance	44,229	46,582	52,413	53,064	59,298	6,234	11.75%
Employer Medicare	95,440	113,018	125,022	134,765	149,592	14,827	11.00%
Guards-Court Officers/Security	895,998	1,488,220	1,897,500	1,986,126	2,035,504	49,378	2.49%
Part-time Personnel/Security	49,730	59,485	5,547	70,014	10,000	(60,014)	-85.72%
Overtime/Security	15,612	25,471	2,232	37,800	38,556	756	2.00%
Longevity/Security	18,075	15,750	18,075	18,750	21,075	2,325	12.40%
Social Security/Security	51,537	86,413	112,208	125,018	123,962	(1,056)	-0.84%
Retirement/Security	100,034	175,971	235,137	249,615	293,319	43,704	17.51%
Group Life Insurance/Security	1,718	2,780	3,636	3,844	3,704	(140)	-3.64%
Health Insurance/Security	184,527	274,025	359,303	363,779	401,201	37,422	10.29%
Dental Insurance/Security	5,912	7,748	9,409	9,891	10,130	239	2.42%
Employer Medicare/Security	13,366	21,824	26,443	29,238	28,991	(247)	-0.84%
Bonus Payments/TLETA Grant-Retention	9,000	22,067	50,054	-	-	-	N/A
Social Security/TLETA Grant-Retention	-	1,411	3,103	-	-	-	N/A
Retirement/TLETA Grant-Retention	-	2,692	6,117	-	-	-	N/A
Employer Medicare/TLETA Grant-Retention	-	330	726	-	-	-	N/A
Deputies/TLETA Grant-Training	-	-	60,000	-	-	-	N/A
Deputies/SRO	3,097,992	3,737,498	4,041,950	4,123,431	4,541,865	418,434	10.15%
Captains/SRO	93,751	100,345	107,287	107,283	109,432	2,149	2.00%
Lieutenants/SRO	90,215	96,464	99,344	99,359	101,331	1,972	1.98%
Sergeants/SRO	159,217	167,741	172,755	172,773	176,210	3,437	1.99%
Longevity/SRO	53,175	55,050	57,900	61,650	64,950	3,300	5.35%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Overtime/SRO	6,805	15,885	12,760	-	-	-	N/A
Bonus Payments/SRO	-	32,847	34,037	-	-	-	N/A
Social Security/SRO	196,237	243,997	263,415	266,832	291,924	25,092	9.40%
Retirement/SRO	382,379	491,245	552,386	557,781	699,130	141,349	25.34%
Group Life Insurance/SRO	6,395	7,797	8,508	8,698	8,950	252	2.90%
Health Insurance/SRO	739,574	869,076	958,427	981,067	1,076,433	95,366	9.72%
Dental Insurance/SRO	24,611	27,027	28,208	28,774	30,149	1,375	4.78%
Employer Medicare/SRO	45,894	57,064	61,605	62,404	68,272	5,868	9.40%
Travel/SRO	15,788	12,614	-	-	-	-	N/A
Law Enforcement Supplies/SRO	1,092	-	-	-	-	-	N/A
Uniforms/SRO	15,699	(5,443)	-	-	-	-	N/A
In Service-Staff Development/SRO	1,995	225	-	-	-	-	N/A
Motor Vehicles/SRO	100,355	-	-	-	-	-	N/A
Law Enforcement Equipment/SRO	9,984	-	-	-	-	-	N/A
Advertising	50	-	500	2,000	2,000	-	0.00%
Communication	38,461	42,905	92,000	110,548	110,548	-	0.00%
Communication System-Maintenance	31,261	28,980	46,816	46,816	38,243	(8,573)	-18.31%
Data Processing Services	431,927	452,975	650,000	705,526	755,526	50,000	7.09%
Dues and Memberships	3,946	3,771	5,500	7,500	7,500	-	0.00%
Evaluation and Testing	15,236	19,982	33,250	31,000	31,000	-	0.00%
Licenses	590	360	1,200	2,400	2,400	-	0.00%
Maintenance Agreements	11,359	7,083	8,500	10,500	10,500	-	0.00%
Maintenance Agreements/SO Training	197	627	750	-	-	-	N/A
Maint and Repair-Building	-	90	-	-	-	-	N/A
Maint and Repair-Equipment	26,668	20,378	43,494	42,561	42,561	-	0.00%
Maint and Repair-Equipment/Odoms Bend	3,231	2,594	6,470	-	-	-	N/A
Maint and Repair-Equipment/SO Training	1,236	-	3,277	-	-	-	N/A
Maint and Repair-Vehicles	78,885	140,249	165,000	185,250	185,250	-	0.00%
Postal Charges	1,351	2,624	3,296	10,000	10,000	-	0.00%
Printing, Stationery, and Forms	19,861	20,703	21,500	24,500	24,500	-	0.00%
Rentals	-	-	2,100	4,600	1,500	(3,100)	-67.39%
Towing Services	1,772	1,361	6,000	5,000	5,000	-	0.00%
Transportation	106,640	84,433	109,000	109,000	109,000	-	0.00%
Travel	36,500	26,300	48,000	48,000	48,000	-	0.00%
Veterinary Services-K9	4,515	16,884	20,000	20,000	20,000	-	0.00%
Veterinary Services-K9/Lake Area	2,996	-	-	-	-	-	N/A
Disposal Fees	75	-	800	300	300	-	0.00%
Maint and Repair-Records	4,163	2,168	55,850	3,000	3,000	-	0.00%
Other Contracted Services	6,949	5,896	25,000	107,500	107,500	-	0.00%
Animal Food & Supplies-K9	307	206	500	1,000	1,000	-	0.00%
Animal Food & Supplies-K9/Lake Area	638	1,290	-	-	-	-	N/A
Custodial Supplies	803	2,127	2,000	2,000	2,000	-	0.00%
Data Processing Supplies	17,240	25,792	32,000	30,000	30,000	-	0.00%
Diesel Fuel	798	-	1,000	3,000	3,000	-	0.00%
Drugs and Medical Supplies	180	5,408	20,305	12,000	22,000	10,000	83.33%
Electricity/License Plate Readers	548	289	-	-	-	-	N/A
Equipment and Machinery Parts	1,729	2,405	1,000	1,000	1,000	-	0.00%
Food Supplies	317	325	1,000	1,000	1,000	-	0.00%
Gasoline	386,424	337,366	440,000	450,000	450,000	-	0.00%
General Construction Materials	12,244	8,941	5,000	5,000	5,000	-	0.00%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Instructional Supplies and Materials	3,574	7,905	10,500	4,500	4,500	-	0.00%
Law Enforcement Supplies	43,681	65,660	79,500	67,500	67,500	-	0.00%
Lubricants	7,815	8,665	10,000	14,000	14,000	-	0.00%
Office Supplies	18,486	20,848	25,000	25,000	25,000	-	0.00%
Periodicals	-	-	125	250	-	(250)	-100.00%
Propane Gas	3,157	3,340	7,500	10,000	7,000	(3,000)	-30.00%
Propane Gas-Firing Range	-	-	1,067	-	3,000	3,000	N/A
Small Tools	3,605	2,527	4,000	4,000	4,000	-	0.00%
Tires and Tubes	34,273	39,754	50,000	60,000	60,000	-	0.00%
Uniforms	91,800	223,794	120,000	100,000	100,000	-	0.00%
Vehicle Parts	49,639	100,081	70,000	70,000	70,000	-	0.00%
Chemicals	56	40	75	150	150	-	0.00%
Software	4,313	1,035	10,500	21,000	21,000	-	0.00%
Communication System-Software	12,563	14,490	18,206	18,206	16,390	(1,816)	-9.97%
Other Supplies and Materials	2,139	3,487	7,500	10,500	10,500	-	0.00%
Premium on Corporate Surety Bond	-	300	300	1,065	1,065	-	0.00%
In-service/Staff Development	43,723	55,433	57,500	57,500	57,500	-	0.00%
Other Charges	477	3,091	1,000	4,000	4,000	-	0.00%
Communication Equipment	24,865	28,409	32,000	28,000	28,000	-	0.00%
Data Processing Equipment	75,667	113,748	123,105	118,571	128,571	10,000	8.43%
Food Service Equipment	-	147	129	-	-	-	N/A
Furniture and Fixtures	9,338	12,865	17,500	16,000	16,000	-	0.00%
Heat and Air Equipment	-	489	-	-	-	-	N/A
Law Enforcement Equipment	71,387	99,712	162,250	149,750	204,250	54,500	36.39%
Law Enforcement Equipment/Lake Area	4,104	-	-	-	-	-	N/A
Maintenance Equipment	-	-	289	-	-	-	N/A
Office Equipment	524	-	1,000	4,500	4,500	-	0.00%
Health Equipment	-	-	-	3,500	3,500	-	0.00%
Other Equipment	13,460	29,848	10,469	31,500	31,500	-	0.00%
Law Enforcement Equipment/Training Equip Grant	14,571	14,858	14,952	-	-	-	N/A
Rentals/TN Underground	1,400	-	-	-	-	-	N/A
Instructional Supplies and Materials/TN Underground	16,054	-	-	-	-	-	N/A
Travel/VCIF Grant	14,000	13,720	-	-	-	-	N/A
Law Enforcement Equipment/VCIF Grant	128,700	-	-	-	-	-	N/A
Other Equipment/VCIF Grant	69,500	-	-	-	-	-	N/A
Sub-total	$ 18,138,070	$ 21,668,668	$ 24,738,707	$ 25,825,509	$ 28,402,571	$ 2,577,062	9.98%
Sheriff's Office (DTF Funds)							
Communication/DTF Justice	$ 1,616	$ -	$ -	$ -	$ -	$ -	N/A
Vehicle Parts/DTF Justice	-	-	1,000	-	-	-	N/A
Building and Contents Ins/DTF Justice	-	-	18,837	-	-	-	N/A
Data Processing Equip/DTF Justice	-	1,114	-	-	-	-	N/A
Motor Vehicle/DTF Justice	-	-	73,783	77,598	-	(77,598)	-100.00%
Sub-total	$ 1,616	$ 1,114	$ 93,620	$ 77,598	$ -	$ (77,598)	-100.00%
Sheriff's Office (THSO Grant)							
Overtime	$ 15,455	$ 28,643	$ 20,856	$ -	$ -	$ -	N/A
Social Security	925	1,818	1,293	-	-	-	N/A
Retirement	1,743	1,734	989	-	-	-	N/A

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Health Insurance	1,806	745	-	-	-	-	N/A
Dental Insurance	56	118	-	-	-	-	N/A
Employer Medicare	216	425	302	-	-	-	N/A
Data Processing Equipment	-	32,000	24,534	-	-	-	N/A
Law Enforcement Equipment	14,000	-	-	-	-	-	N/A
Sub-total	$ 34,202	$ 65,483	$ 47,974	$ -	$ -	$ -	N/A
Sheriff's Office (Mental Health Transport Grant)							
Transportation	$ 84,931	$ 196,979	$ 263,301	$ 335,269	$ 335,269	$ -	0.00%
Law Enforcement Equipment	-	-	4,800	-	-	-	N/A
Motor Vehicles	-	-	67,168	-	-	-	N/A
Sub-total	$ 84,931	$ 196,979	$ 335,269	$ 335,269	$ 335,269	$ -	0.00%
Sheriff's Office (Animal Control Program)							
Deputies	$ 147,091	$ 191,593	$ 190,523	$ 205,396	$ 212,375	$ 6,979	3.40%
Lieutenants	87,216	96,460	99,344	99,354	101,331	1,977	1.99%
Clerical Personnel	96,999	118,696	124,236	124,241	194,373	70,132	56.45%
Part-time Personnel	-	25,630	57,612	66,977	40,000	(26,977)	-40.28%
Longevity	4,500	5,250	5,625	5,625	6,000	375	6.67%
Overtime Pay	11,569	669	-	-	-	-	N/A
Social Security	20,277	25,635	27,994	29,700	32,592	2,892	9.74%
Retirement	39,241	48,277	51,380	53,110	71,971	18,861	35.51%
Group Life Insurance	635	773	798	831	918	87	10.47%
Health Insurance	66,754	80,168	82,428	85,222	107,526	22,304	26.17%
Dental Insurance	2,118	2,325	2,262	2,325	2,827	502	21.59%
Employer Medicare	4,742	5,995	6,547	6,946	7,622	676	9.73%
Data Processing Services	125	1,467	1,000	2,040	-	(2,040)	-100.00%
Licenses	480	317	500	500	500	-	0.00%
Maintenance Agreements	524	666	650	-	700	700	N/A
Maint and Repair-Equipment	51	-	17,798	17,798	17,798	-	0.00%
Maint and Repair-Vehicles	-	-	1,500	3,000	3,000	-	0.00%
Printing, Stationery, and Forms	-	2,539	1,000	1,327	3,000	1,673	126.07%
Rentals	-	13	400	-	300	300	N/A
Travel	-	448	5,000	6,000	6,000	-	0.00%
Veterinary Services	72,178	82,442	85,000	85,000	115,000	30,000	35.29%
Animal Food and Supplies	27,920	25,772	40,000	45,000	45,000	-	0.00%
Custodial Supplies	8,525	2,786	13,000	10,000	10,000	-	0.00%
Drugs and Medical Supplies	-	13	-	-	-	-	N/A
Gasoline	9,665	8,546	11,000	19,125	19,125	-	0.00%
General Construction Material	700	-	126	-	-	-	N/A
Other Supplies and Materials	572	2,508	624	5,250	5,250	-	0.00%
In-service/Staff Development	565	580	4,500	6,000	6,000	-	0.00%
Data Processing Equipment	-	-	1,001	-	-	-	N/A
Furniture and Fixtures	-	4,643	-	-	-	-	N/A
Health Equipment	-	11,721	4,600	-	-	-	N/A
Sub-total	$ 602,446	$ 745,932	$ 836,449	$ 880,767	$ 1,009,208	$ 128,441	14.58%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Administration of Sexual Offender Registry							
Data Processing Services	$ -	$ 7,419	$ 2,200	$ 4,200	$ 4,200	$ -	0.00%
Maint and Repair-Records	-	-	250	500	500	-	0.00%
Data Processing Supplies	1,790	874	1,621	2,500	2,500	-	0.00%
Office Supplies	-	-	-	1,000	1,000	-	0.00%
Other Charges	4,400	3,100	4,022	9,105	9,105	-	0.00%
Data Processing Equipment	-	967	6,065	1,500	1,500	-	0.00%
Other Equipment	7,825	-	2,397	-	-	-	N/A
Sub-total	$ 14,015	$ 12,360	$ 16,555	$ 18,805	$ 18,805	$ -	0.00%
Jail							
Administrator	$ 98,364	$ 109,377	$ 112,659	$ 112,659	$ 114,912	$ 2,253	2.00%
Captains	187,524	208,317	214,573	214,567	328,297	113,730	53.00%
Lieutenants	296,884	335,513	349,763	348,526	356,368	7,842	2.25%
Sergeants	481,896	540,295	621,277	633,574	579,530	(54,044)	-8.53%
Guards	5,224,601	6,118,379	6,815,268	8,263,543	8,636,717	373,174	4.52%
Cafeteria Personnel	94,583	112,137	-	-	-	-	N/A
Part-time Personnel	17,044	27,304	20,577	40,093	40,895	802	2.00%
Longevity	65,325	74,925	82,350	92,625	101,325	8,700	9.39%
Overtime	1,044,009	808,986	781,209	83,770	250,000	166,230	198.44%
Social Security	440,864	485,500	526,553	576,846	609,722	32,876	5.70%
Retirement	845,501	964,322	1,101,024	1,191,360	1,451,401	260,041	21.83%
Group Life Insurance	12,366	14,716	15,846	18,545	18,097	(448)	-2.42%
Health Insurance	1,215,424	1,521,640	1,662,745	1,832,219	1,956,158	123,939	6.76%
Dental Insurance	37,262	44,408	45,821	50,860	51,816	956	1.88%
Employer Medicare	103,105	113,544	123,145	134,907	142,596	7,689	5.70%
Audit Services	-	-	3,500	3,500	3,500	-	0.00%
Communication	634	-	-	-	-	-	N/A
Contracts w/Government Agencies	-	-	50	100	100	-	0.00%
Contracts w/Private Agencies (SCAAP Fee)	8,794	5,376	6,500	6,500	6,500	-	0.00%
Maint and Repair-Equipment	-	-	34,750	34,750	34,750	-	0.00%
Medical and Dental Services	3,171,063	4,434,488	3,752,311	2,605,267	2,985,530	380,263	14.60%
Custodial Supplies	120,951	120,471	138,161	120,750	120,750	-	0.00%
Drugs and Medical Supplies	425	-	-	-	-	-	N/A
Electricity	423,639	468,155	520,000	420,000	420,000	-	0.00%
Equipment and Machinery Parts	962	-	-	-	-	-	N/A
Food Preparation Supplies	4,445	15,150	25,000	18,000	23,000	5,000	27.78%
Food Supplies	766,177	884,901	1,000,000	1,100,000	1,100,000	-	0.00%
General Construction Materials	-	-	-	-	25,000	25,000	N/A
Natural Gas	134,157	161,674	185,000	150,000	150,000	-	0.00%
Prisoners Clothing	25,865	27,498	30,500	27,500	27,500	-	0.00%
Uniforms	-	-	50,000	50,000	50,000	-	0.00%
Water/Sewer	215,431	213,437	220,000	237,000	237,000	-	0.00%
Testing	-	948	2,000	2,000	2,000	-	0.00%
Other Supplies and Materials	59,506	225,194	92,342	150,000	150,000	-	0.00%
Refunds	-	89,468	-	-	-	-	N/A
Communication Equipment	-	3,676	-	-	-	-	N/A
Data Processing Equipment	17,990	-	21,000	20,000	20,000	-	0.00%
Furniture and Fixtures	-	2,153	-	-	-	-	N/A

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Law Enforcement Equipment	-	26,849	24,896	-	-	-	N/A
Health Equipment	-	-	1,000	2,000	2,000	-	0.00%
Data Processing Services/ELC Grant	32,000	-	-	-	-	-	N/A
Software/ELC Grant	86,000	-	-	-	-	-	N/A
Data Processing Equipment/ELC Grant	25,000	-	-	-	-	-	N/A
Motor Vehicle/ELC Grant	83,052	-	-	-	-	-	N/A
Overtime/EBP Grant	-	-	-	10,056	10,056	-	0.00%
Social Security/EBP Grant	-	-	-	623	623	-	0.00%
Retirement/EBP Grant	-	-	-	1,176	1,176	-	0.00%
Employer Medicare/EBP Grant	-	-	-	145	145	-	0.00%
Consultant/EBP Grant	-	35,750	115,000	120,000	132,000	12,000	10.00%
Travel/EBP Grant	-	-	1,550	134	-	(134)	-100.00%
Data Processing Supplies/EBP Grant	-	468	-	-	-	-	N/A
Instructional Supplies and Materials/EBP Grant	-	5,131	8,723	8,423	8,423	-	0.00%
In Service/Staff Development/EBP Grant	-	-	5,000	18,175	18,309	134	0.74%
Other Charges/EBP Grant	-	-	63,484	67,500	67,500	-	0.00%
Building Improvements/EBP Grant	-	23,601	4,016	-	-	-	N/A
Data Processing Equipment/EBP Grant	-	1,689	-	-	-	-	N/A
Other Equipment/EBP Grant	-	2,256	-	-	-	-	N/A
Sub-total	$ 15,340,843	$ 18,227,697	$ 18,777,594	$ 18,767,693	$ 20,233,696	$ 1,466,003	7.81%
Jail (GPS Monitoring Program)							
Data Processing Services	$ 1,963	$ 22,738	$ 22,500	$ 5,000	$ 20,000	$ 15,000	300.00%
Sub-total	$ 1,963	$ 22,738	$ 22,500	$ 5,000	$ 20,000	$ 15,000	300.00%
Jail (SCAAP Program)							
Advertising	$ 10,813	$ -	$ -	$ -	$ -	$ -	N/A
Medical and Dental Services	28,742	-	-	-	-	-	N/A
Data Processing Equipment	-	24,425	-	-	-	-	N/A
Sub-total	$ 39,555	$ 24,425	$ -	$ -	$ -	$ -	N/A
Forestry Service							
Contract w/Government Agencies-Forestry	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ -	$ (2,000)	-100.00%
Sub-total	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ -	$ (2,000)	-100.00%
Rural Fire Protection							
Cottontown Fire Department	$ 35,652	$ 61,555	$ 111,556	$ 24,000	$ 100,000	$ 76,000	316.67%
Gallatin Fire Department	33,955	61,555	111,556	24,000	100,000	76,000	316.67%
Highland Fire Station 1	35,652	61,555	111,556	24,000	100,000	76,000	316.67%
Highland Fire Station 2	24,000	24,000	74,000	24,000	60,000	36,000	150.00%
Number One Fire Department	35,652	61,555	111,556	24,000	100,000	76,000	316.67%
Oak Grove Fire Department	35,652	61,555	111,556	24,000	100,000	76,000	316.67%
Southeast Fire Dept-Bethpage	41,152	61,555	111,556	24,000	100,000	76,000	316.67%
Southeast Fire Dept-Castalian Springs	24,000	24,000	74,000	24,000	60,000	36,000	150.00%
Shackle Island Fire Department	35,652	61,555	111,556	24,000	100,000	76,000	316.67%
White House Fire Department 1	35,652	61,555	111,556	24,000	100,000	76,000	316.67%
White House Fire Department 2	24,000	24,000	74,000	24,000	60,000	36,000	150.00%
Highland Fire Station 3	24,000	24,000	74,000	24,000	60,000	36,000	150.00%
City of Westmoreland Rural Fire	35,652	61,555	111,556	24,000	100,000	76,000	316.67%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Temporary county appropriation for Volunteer Fire	-	-	-	200,000	-	(200,000)	-100.00%
Communication System-Maintenance	28,562	20,422	29,065	29,065	24,991	(4,074)	-14.02%
Communication System-Software	11,413	10,211	11,303	11,303	10,710	(593)	-5.25%
Rural Fire Protection Appropriation	-	-	-	138,000	-	(138,000)	-100.00%
Sub-total	$ 460,646	$ 680,628	$ 1,340,372	$ 690,368	$ 1,175,701	$ 485,333	70.30%
Civil Defense/ECD							
Director	$ 100,780	$ 103,803	$ 108,966	$ 106,918	$ 111,092	$ 4,174	3.90%
GIS Paraprofessional	136,873	162,528	170,623	167,406	173,953	6,547	3.91%
Administrative Assistant	44,491	49,382	51,838	50,867	52,850	1,983	3.90%
Longevity	3,450	3,900	4,125	4,125	4,350	225	5.45%
Social Security	17,293	19,385	20,405	20,257	21,054	797	3.93%
Retirement	32,238	37,363	41,003	40,242	47,914	7,672	19.06%
Group Life Insurance	534	594	611	614	599	(15)	-2.44%
Health Insurance	8,077	8,481	8,905	8,905	9,261	356	4.00%
Dental Insurance	660	660	660	660	660	-	0.00%
Employer Medicare	4,044	4,534	4,772	4,738	4,924	186	3.93%
Sub-total	$ 348,440	$ 390,630	$ 411,907	$ 404,732	$ 426,657	$ 21,925	5.42%
Emergency Management Agency							
Emergency Management Director	$ 102,345	$ 110,010	$ 115,481	$ 113,311	$ 117,605	$ 4,294	3.79%
Deputy Director	80,665	89,461	93,935	92,158	95,715	3,557	3.86%
Clerical Personnel	45,529	99,182	116,158	113,953	118,606	4,653	4.08%
Longevity	2,925	3,225	3,937	3,937	4,150	213	5.41%
Overtime Pay	-	10,035	-	-	-	-	N/A
Social Security	13,820	18,342	19,395	19,253	20,011	758	3.94%
Retirement	26,127	36,466	40,318	39,514	47,051	7,537	19.07%
Group Life Insurance	431	552	589	591	580	(11)	-1.86%
Health Insurance	30,157	42,915	48,359	48,359	50,293	1,934	4.00%
Dental Insurance	742	1,273	1,373	1,373	1,373	-	0.00%
Employer Medicare	3,232	4,288	4,536	4,503	4,680	177	3.93%
Communication	3,582	3,077	5,937	10,750	14,750	4,000	37.21%
Communication System-Maintenance	19,473	16,402	24,558	24,558	22,471	(2,087)	-8.50%
Communication System-Maint/Outside Agencies	136,403	119,938	149,738	149,738	121,091	(28,647)	-19.13%
Data Processing Services	7,654	10,493	8,000	16,050	16,050	-	0.00%
Dues and Memberships	249	249	414	314	450	136	43.31%
Licenses	-	100	-	100	100	-	0.00%
Maintenance Agreements	973	874	1,200	2,140	2,140	-	0.00%
Maint and Repair-Music Mtn Tower	52,664	-	-	-	-	-	N/A
Maint and Repair-Equipment	33,911	26,014	25,901	21,196	21,196	-	0.00%
Maint and Repair-Vehicles	5,485	9,772	6,000	8,872	14,000	5,128	57.80%
Postal Charges	113	-	-	-	-	-	N/A
Printing, Stationery and Forms	2,498	1,498	2,000	2,500	2,500	-	0.00%
Travel	240	-	630	700	700	-	0.00%
Other Contracted Services	2,878	2,478	10,000	15,953	16,953	1,000	6.27%
Custodial Supplies	676	692	700	700	700	-	0.00%
Data Processing Supplies	1,400	585	1,826	500	1,500	1,000	200.00%
Diesel Fuel	4,558	2,622	3,000	3,000	3,000	-	0.00%
Equipment and Machinery Parts	2,706	432	2,903	800	4,300	3,500	437.50%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Food Preparation Supplies	47	-	84	-	-	-	N/A
Food Supplies	1,000	1,327	916	1,000	1,500	500	50.00%
Gasoline	12,343	9,417	10,000	10,000	12,000	2,000	20.00%
General Construction Materials	585	1,446	834	-	600	600	N/A
Lubricants	441	1,250	450	500	1,000	500	100.00%
Office Supplies	629	825	900	1,000	1,200	200	20.00%
Propane Gas	23	43	100	100	100	-	0.00%
Small Tools	3,707	2,076	2,000	2,000	2,000	-	0.00%
Uniforms	2,994	2,950	3,000	3,000	10,000	7,000	233.33%
Vehicle Parts	4,218	3,461	6,717	3,000	5,000	2,000	66.67%
Chemicals	984	1,473	1,170	1,500	1,500	-	0.00%
Software	-	-	336	-	-	-	N/A
Communication System-Software	7,669	8,201	9,550	9,550	9,631	81	0.85%
Communication System-Software/Outside Agencies	55,741	59,969	58,232	58,231	51,896	(6,335)	-10.88%
Other Supplies and Materials	2,285	6,590	4,895	6,000	6,000	-	0.00%
Vehicle and Equipment Insurance	38,361	-	-	-	-	-	N/A
Workers' Compensation Insurance	2,283	-	-	-	-	-	N/A
In-service/Staff Development	1,650	875	1,313	1,313	1,313	-	0.00%
Other Charges	12,000	12,000	12,000	15,000	15,000	-	0.00%
Communication Equipment	-	1,151	-	-	-	-	N/A
Data Processing Equipment	4,051	10,463	5,000	7,500	16,300	8,800	117.33%
Food Service Equipment	-	-	140	-	-	-	N/A
Furniture and Fixtures	69	380	43	-	-	-	N/A
Heating and Air Equipment	340	-	-	350	350	-	0.00%
Other Equipment	24,041	4,328	3,144	-	-	-	N/A
Sub-total	$ 756,896	$ 739,200	$ 807,711	$ 814,867	$ 837,355	$ 22,488	2.76%
Emergency Management Agency (EMPG Grant)							
Deputy Director	$ 2,806	$ 3,226	$ 3,380	$ 3,316	$ 3,382	$ 66	1.99%
Clerical Personnel	6,205	6,902	7,202	7,084	7,224	140	1.98%
Part-time Personnel	17,335	18,899	13,248	19,708	20,102	394	2.00%
Longevity	-	-	113	113	125	12	10.62%
Social Security	1,628	1,796	1,465	1,856	1,894	38	2.05%
Retirement	1,017	1,533	945	1,285	1,502	217	16.89%
Life Insurance	17	19	20	23	22	(1)	-4.35%
Health Insurance	-	-	1,065	1,065	1,108	43	4.04%
Dental Insurance	-	-	29	29	29	-	0.00%
Employer Medicare	381	420	343	434	443	9	2.07%
Maint and Repair-Equipment	250	-	-	-	-	-	N/A
Other Equipment	500	-	-	-	-	-	N/A
Sub-total	$ 30,140	$ 32,795	$ 27,809	$ 34,913	$ 35,831	$ 918	2.63%
Emergency Management Agency (Other Grants)							
Instructional Supplies and Materials/EMW2021 "A"	$ 8,738	$ -	$ -	$ -	$ -	$ -	N/A
Law Enforcement Supplies/EMW2021 "A"	15,677	-	-	-	-	-	N/A
Law Enforcement Equipment/EMW2021 "A"	39,000	-	-	-	-	-	N/A
Other Equipment/EMW2021 "A"	24,000	-	-	-	-	-	N/A
Instructional Supplies and Materials/EMW2022 "B"	-	8,129	-	-	-	-	N/A
Communication Equipment/EMW2022 "B"	-	43,148	-	-	-	-	N/A

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Law Enforcement Equipment/EMW2022 "B"	29,188	20,442	-	-	-	-	N/A
Other Equipment/EMW2022 "B"	4,429	20,605	-	-	-	-	N/A
Uniforms/EMW2023 "C"	-	-	5,950	5,950	-	(5,950)	-100.00%
Communication Equipment/EMW2023 "C"	-	54,320	2,480	2,480	-	(2,480)	-100.00%
Motor Vehicles/EMW2023 "C"	330,446	-	-	-	-	-	N/A
Other Equipment/EMW2023 "C"	-	3,650	-	-	-	-	N/A
Communications Equipment/EMW2019 "D"	-	-	58,700	58,700	-	(58,700)	-100.00%
Other Equipment/EMW2019 "D"	-	15,309	77,966	77,966	-	(77,966)	-100.00%
Uniforms/EMW2024 "E"	-	-	5,950	-	-	-	N/A
Law Enforcement Equipment/EMW2024 "E"	-	-	-	3,579	-	(3,579)	-100.00%
Other Equipment/EMW2024 "E"	-	-	36,579	38,950	-	(38,950)	-100.00%
Sub-total	$ 451,477	$ 165,603	$ 187,625	$ 187,625	$ -	$ (187,625)	-100.00%
County Coroner/Medical Examiner							
Medical and Dental Services/Autopsies	$ 182,675	$ 141,950	$ 150,000	$ 160,000	$ 165,000	$ 5,000	3.13%
Other Contracted Services/Medical Examiner	29,500	30,000	30,000	30,000	30,000	-	0.00%
Other Charges/ME Malpractice Insurance	937	1,424	2,085	1,403	1,750	347	24.73%
Dues and Memberships/EMS Med Ex Fee	-	-	-	75	75	-	0.00%
Travel/EMS Med Ex Fee	10,178	2,157	3,500	6,000	6,000	-	0.00%
In-service/Staff Development/EMS Med Ex Fee	6,550	2,625	5,425	5,425	5,425	-	0.00%
Sub-total	$ 229,840	$ 178,156	$ 191,010	$ 202,903	$ 208,250	$ 5,347	2.64%
Other Public Safety-Consolidated Dispatch							
Director	$ 84,578	$ 24,806	$ 28,557	$ 128,750	$ 34,240	$ (94,510)	-73.41%
Deputy Director	60,379	87,780	97,383	94,433	104,118	9,685	10.26%
Data Processing Personnel	68,666	66,665	68,796	68,863	71,667	2,804	4.07%
Salary Supplements	-	1,084	3,144	4,698	4,698	-	0.00%
Dispatchers/Radio Operators	2,170,037	2,539,699	2,678,360	3,372,287	3,507,758	135,471	4.02%
Clerical Personnel	70,672	72,644	91,280	78,598	139,097	60,499	76.97%
Part-time Personnel	55,300	37,627	26,769	83,926	85,605	1,679	2.00%
Overtime	367,353	356,672	464,727	389,727	425,722	35,995	9.24%
Overtime/On Call Stipend	-	-	36,500	-	36,500	36,500	N/A
Other Salaries and Wages/Minutes	350	350	450	1,200	1,200	-	0.00%
Other Salaries and Wages/Holiday Pay	115,222	144,149	158,939	198,433	201,595	3,162	1.59%
Longevity	23,325	24,375	27,825	30,825	36,300	5,475	17.76%
Social Security	176,322	196,757	216,423	262,704	277,292	14,588	5.55%
Retirement	325,254	406,381	449,819	533,747	638,805	105,058	19.68%
Group Life Insurance	4,744	5,404	5,817	7,319	7,040	(279)	-3.81%
Health Insurance	523,184	594,469	613,000	811,883	665,788	(146,095)	-17.99%
Dental Insurance	15,671	16,935	17,047	21,597	17,847	(3,750)	-17.36%
Employer Medicare	41,542	46,016	50,619	61,439	64,851	3,412	5.55%
Advertising	1,506	1,094	2,440	2,800	2,800	-	0.00%
Communication System-Maintenance	6,988	5,511	8,002	8,002	6,513	(1,489)	-18.61%
Communication	7,340	5,637	5,000	32,474	32,475	1	0.00%
Data Processing Services	58,374	61,234	75,000	89,000	99,150	10,150	11.40%
Dues and Memberships	4,503	4,468	4,500	4,500	4,500	-	0.00%
Evaluation and Testing	1,300	650	-	8,100	8,100	-	0.00%
Janitorial Services	-	3,600	4,000	5,000	5,000	-	0.00%
Laundry Services	309	-	1,000	1,500	1,500	-	0.00%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Maintenance Agreements	47,144	49,876	54,000	55,105	57,860	2,755	5.00%
Maint and Repair-Building	13	-	1,000	3,000	3,000	-	0.00%
Maint and Repair-Equipment	1,690	62,321	10,000	1,000	2,000	1,000	100.00%
Maint and Repair-Vehicles	997	-	3,000	3,000	3,000	-	0.00%
Postal Charges	243	-	250	250	250	-	0.00%
Printing, Stationery and Forms	2,975	5,020	3,000	3,000	4,000	1,000	33.33%
Travel	15,585	21,975	20,000	20,000	20,000	-	0.00%
Maint and Repair-Records	455	455	600	600	600	-	0.00%
Other Contracted Services	3,805	1,477	3,300	2,730	2,730	-	0.00%
Custodial Supplies	8,903	6,497	5,000	5,000	5,500	500	10.00%
Data Processing Supplies	5,968	17,258	11,000	6,000	6,000	-	0.00%
Diesel Fuel	578	-	750	1,000	1,000	-	0.00%
Drugs and Medical Supplies	1,585	3,087	2,800	1,300	1,500	200	15.38%
Duplicating Supplies	-	-	-	1,500	1,500	-	0.00%
Equipment and Machinery Parts	1,326	507	750	1,250	1,250	-	0.00%
Food Preparation Supplies	1,497	1,791	1,500	1,500	1,500	-	0.00%
Food Supplies	2,000	2,697	2,000	2,000	2,000	-	0.00%
Gasoline	1,571	915	850	2,500	2,000	(500)	-20.00%
General Construction Materials	2,448	699	600	1,000	1,000	-	0.00%
Instructional Supplies and Materials	8,503	9,316	10,000	2,500	2,500	-	0.00%
Office Supplies	3,464	4,005	3,500	3,500	3,500	-	0.00%
Propane Gas	-	905	1,200	1,200	1,200	-	0.00%
Small Tools	168	59	150	200	200	-	0.00%
Tires and Tubes	-	540	1,000	1,000	1,000	-	0.00%
Uniforms	7,480	8,300	12,000	7,500	7,500	-	0.00%
Vehicle Parts	1,054	166	500	500	500	-	0.00%
Software	1,840	-	2,000	4,000	4,000	-	0.00%
Communication System-Software	2,846	2,755	3,112	3,112	2,791	(321)	-10.31%
Other Supplies and Materials	2,499	1,177	2,500	2,500	2,500	-	0.00%
In-service/Staff Development	8,578	9,278	18,000	8,500	9,500	1,000	11.76%
Other Charges	-	-	50	100	100	-	0.00%
Communication Equipment	4,376	23,848	20,000	3,000	3,000	-	0.00%
Data Processing Equipment	11,279	7,503	50,000	4,500	4,500	-	0.00%
Food Service Equipment	1,381	966	500	500	500	-	0.00%
Furniture and Fixtures	37,174	4,027	2,000	2,000	2,000	-	0.00%
Office Equipment	-	-	300	850	850	-	0.00%
Health Equipment	-	-	750	1,500	1,500	-	0.00%
Other Equipment	1,737	997	2,000	2,000	2,000	-	0.00%
Sub-total	$ 4,374,081	$ 4,952,424	$ 5,385,360	$ 6,462,502	$ 6,646,492	$ 183,990	2.85%
Health Department							
Custodial Personnel	$ 35,373	$ 37,529	$ 40,028	$ 40,274	$ 42,004	$ 1,730	4.30%
Other Salaries and Wages	64,761	68,454	73,935	73,929	77,180	3,251	4.40%
Part-time Personnel	4,353	-	-	-	-	-	N/A
Longevity	3,000	3,225	3,450	3,450	3,675	225	6.52%
Social Security	6,094	6,085	6,579	6,698	6,998	300	4.48%
Retirement	11,649	12,766	14,373	14,377	17,200	2,823	19.64%
Group Life Insurance	199	203	218	223	223	-	0.00%
Health Insurance	26,092	34,606	36,336	36,336	37,790	1,454	4.00%
Dental Insurance	1,244	1,005	1,005	1,005	1,005	-	0.00%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Employer Medicare	1,425	1,423	1,539	1,566	1,637	71	4.53%
Communication	-	3,119	3,500	-	2,880	2,880	N/A
G-Communication	12,947	7,080	7,500	11,000	9,800	(1,200)	-10.91%
H-Communication	5,082	4,496	5,000	7,000	9,000	2,000	28.57%
P-Communication	5,771	5,045	5,000	8,400	8,400	-	0.00%
G-Data Processing Services	8,010	8,194	8,300	1,080	1,200	120	11.11%
H-Data Processing Services	1,689	81	-	1,240	1,100	(140)	-11.29%
P-Data Processing Services	7,139	7,925	8,200	1,080	1,200	120	11.11%
Dues and Memberships	1,085	975	1,100	1,100	1,100	-	0.00%
G-Maintenance Agreements	1,433	2,460	2,599	2,800	2,800	-	0.00%
H-Maintenance Agreements	518	-	-	500	2,200	1,700	340.00%
P-Maintenance Agreements	704	1,449	1,100	700	700	-	0.00%
G-Maint and Repair-Building	4,280	1,433	8,401	3,800	3,800	-	0.00%
H-Maint and Repair-Building	858	-	-	1,000	1,000	-	0.00%
P-Maint and Repair-Building	1,800	500	500	1,700	1,700	-	0.00%
Maint and Repair-Equipment	-	-	100	3,500	3,500	-	0.00%
G-Maint and Repair-Equipment	649	1,475	2,250	500	1,800	1,300	260.00%
H-Maint and Repair-Equipment	299	-	-	1,300	1,800	500	38.46%
P-Maint and Repair-Equipment	822	857	750	750	750	-	0.00%
Postal Charges	554	68	150	200	200	-	0.00%
Printing, Stationery and Forms	369	963	1,500	1,500	1,500	-	0.00%
Rentals	328	-	125	125	-	(125)	-100.00%
Travel	5,400	3,366	5,000	5,000	5,000	-	0.00%
G-Disposal Fees	1,739	1,682	2,050	1,800	1,800	-	0.00%
H-Disposal Fees	889	948	140	1,100	1,100	-	0.00%
P-Disposal Fees	1,144	1,120	1,250	1,500	1,500	-	0.00%
G-Other Contracted Services	462	-	-	2,375	2,375	-	0.00%
H-Other Contracted Services	475	953	-	600	1,600	1,000	166.67%
P-Other Contracted Services	320	-	375	900	900	-	0.00%
Custodial Supplies	2,466	1,222	2,200	2,200	2,200	-	0.00%
Data Processing Supplies	715	2,288	760	760	760	-	0.00%
Drugs and Medical Supplies	233	282	300	500	500	-	0.00%
G-Electricity	34,588	39,897	37,295	38,595	38,595	-	0.00%
H-Electricity	13,988	6,064	1,000	12,250	12,250	-	0.00%
P-Electricity	9,465	9,398	9,450	9,750	9,750	-	0.00%
Equipment and Machinery Parts	-	23	250	533	530	(3)	-0.56%
Fertilizer, Lime and Seed	20	75	600	100	100	-	0.00%
Food Preparation Supplies	474	354	382	382	375	(7)	-1.83%
Food Supplies	2,363	1,444	1,498	2,033	1,100	(933)	-45.89%
General Construction Materials	1,656	1,409	1,750	2,000	2,000	-	0.00%
Instructional Supplies and Materials	1,001	1,473	2,241	2,285	2,200	(85)	-3.72%
Lubricants	-	4,485	-	-	-	-	N/A
G-Natural Gas	2,153	2,886	4,750	8,500	6,500	(2,000)	-23.53%
H-Natural Gas	-	-	-	-	2,400	2,400	N/A
P-Natural Gas	832	1,045	1,400	1,500	1,500	-	0.00%
Office Supplies	899	1,685	2,000	2,000	2,000	-	0.00%
Periodicals	202	105	105	200	200	-	0.00%
Small Tools	66	182	200	250	250	-	0.00%
Uniforms	585	-	-	-	-	-	N/A
G-Water and Sewer	2,453	2,608	2,500	2,000	2,000	-	0.00%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets Fiscal Year 2026	Original Budgets Fiscal Year 2027	Difference Dollar	Difference %
H-Water and Sewer	678	435	-	2,000	2,000	-	0.00%
P-Water and Sewer	1,445	1,767	2,100	1,650	1,650	-	0.00%
Chemicals	287	269	300	200	200	-	0.00%
Other Supplies and Materials	1,129	1,201	1,823	957	1,400	443	46.29%
Other Supplies and Materials/TN Child Safety	-	1,928	4,576	-	-	-	N/A
In-service/Staff Development	100	-	300	600	600	-	0.00%
Other Charges	438	62	450	1,000	1,000	-	0.00%
Building Improvements	23,100	-	-	-	-	-	N/A
Communication Equipment	180	-	363	200	200	-	0.00%
Data Processing Equipment	477	1,690	2,240	2,400	2,400	-	0.00%
Food Service Equipment	599	469	4,436	201	200	(1)	-0.50%
Furniture and Fixtures	8,974	358	5,851	3,247	2,500	(747)	-23.01%
Heat and Air Equipment	638	6,727	-	-	-	-	N/A
Maintenance Equipment	218	4,045	5	4,584	4,500	(84)	-1.83%
Health Equipment	-	287	300	300	300	-	0.00%
Other Equipment	497	219	275	275	275	-	0.00%
Other Equipment	13,936	-	-	-	-	-	N/A
Sub-total	$ 345,812	$ 315,867	$ 334,053	$ 343,860	$ 360,852	$ 16,992	4.94%
Health Department (DGA)							
Other Salaries and Wages	$ 1,096,329	$ 1,062,322	$ 1,080,883	$ 1,290,383	$ 1,294,470	$ 4,087	0.32%
Part Time Personnel	-	60,355	66,998	102,067	117,204	15,137	14.83%
Longevity	21,525	23,175	23,550	24,450	25,725	1,275	5.21%
Overtime Pay	-	28	-	-	-	-	N/A
Bonus Payments	-	2,422	11,779	-	-	-	N/A
Social Security	64,873	66,257	68,453	87,848	89,977	2,129	2.42%
Retirement	115,394	124,737	136,362	160,673	197,373	36,700	22.84%
Group Life Insurance	1,928	2,041	2,109	2,400	2,421	21	0.88%
Health Insurance	221,639	244,356	255,942	327,834	299,333	(28,501)	-8.69%
Dental Insurance	5,811	6,866	6,770	10,000	7,649	(2,351)	-23.51%
Employer Medicare	15,172	15,496	16,009	20,545	20,874	329	1.60%
Evaluation and Testing	261	116	319	500	500	-	0.00%
Travel	10,784	9,409	11,000	17,500	10,000	(7,500)	-42.86%
Other Contracted Services	2,650	4,172	4,900	3,600	-	(3,600)	-100.00%
Other Supplies and Materials	-	-	250	500	500	-	0.00%
Liability Insurance	761	393	550	800	800	-	0.00%
Inservice/Staff Development	-	-	500	1,000	1,000	-	0.00%
Sub-total	$ 1,557,125	$ 1,622,145	$ 1,686,373	$ 2,050,100	$ 2,067,826	$ 17,726	0.86%
Ambulance (Emergency Medical) Service							
Ambulance Service Director	$ 127,852	$ 145,058	$ 149,412	$ 149,412	$ 154,641	$ 5,229	3.50%
Assistant(s)-Command Staff	617,796	814,063	832,536	838,837	867,457	28,620	3.41%
Captain(s)-ALS	284,310	438,675	461,499	464,009	484,584	20,575	4.43%
Captain(s)-BLS	45,557	45,153	61,331	61,431	63,579	2,148	3.50%
Lieutenant(s)-ALS	151,833	180,466	181,827	184,912	191,385	6,473	3.50%
Mechanics	108,100	132,400	136,800	137,193	141,983	4,790	3.49%
Clerical Personnel	305,888	364,803	375,486	434,655	389,171	(45,484)	-10.46%
Attendants/Paramedic(s)-ALS	1,860,982	2,441,771	2,594,261	2,911,769	3,692,691	780,922	26.82%
Attendants/AEMT(s)-ALS	1,344,266	1,753,172	1,821,686	1,775,414	2,094,936	319,522	18.00%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Attendants/AEMT(s)-BLS	269,364	431,788	450,790	571,630	605,849	34,219	5.99%
Part-time Personnel/Paramedic(s)-ALS	75,234	92,522	138,780	124,310	139,476	15,166	12.20%
Part-time Personnel/AEMT(s)-ALS	108,473	122,690	95,375	127,362	142,900	15,538	12.20%
Overtime	5,802	7,735	12,505	3,241,149	3,896,502	655,353	20.22%
Overtime/ALS	2,319,105	3,060,149	3,304,783	-	-	-	N/A
Overtime/BLS	113,195	197,053	258,081	-	-	-	N/A
Other Wages/Training Supplement	-	51,200	20,000	51,200	51,200	-	0.00%
Other Wages/Holiday Pay	20,203	10,294	650	62,215	78,134	15,919	25.59%
Other Wages/Holiday Pay-ALS	10,630	34,629	48,081	-	-	-	N/A
Other Wages/Holiday Pay-BLS	-	-	1,021	-	-	-	N/A
Longevity	78,300	26,025	21,600	21,600	22,500	900	4.17%
Longevity-ALS	-	56,175	65,775	70,650	74,925	4,275	6.05%
Longevity-BLS	-	1,875	3,750	4,350	6,300	1,950	44.83%
Bonus Payments	4,500	-	-	-	-	-	N/A
Bonus Payments-ALS	123,000	-	-	-	-	-	N/A
Bonus Payments-BLS	13,500	-	-	-	-	-	N/A
Social Security	89,126	93,337	90,930	317,140	110,683	(206,457)	-65.10%
Social Security-ALS	352,590	482,977	516,593	314,387	626,901	312,514	99.40%
Social Security-BLS	25,425	40,059	46,129	37,462	43,000	5,538	14.78%
Retirement	171,710	179,992	187,257	596,954	220,605	(376,349)	-63.04%
Retirement-ALS	655,240	909,298	1,046,236	660,705	1,471,842	811,137	122.77%
Retirement-BLS	48,483	76,808	95,983	77,892	94,602	16,710	21.45%
Group Life Insurance	2,154	2,461	3,771	8,995	2,435	(6,560)	-72.93%
Group Life Insurance-ALS	9,784	12,299	13,127	10,208	18,846	8,638	84.62%
Group Life Insurance-BLS	791	1,147	1,332	1,235	1,219	(16)	-1.30%
Health Insurance	288,692	264,217	267,718	273,655	275,340	1,685	0.62%
Health Insurance-ALS	1,006,758	1,106,250	1,217,335	1,267,634	1,490,503	222,869	17.58%
Health Insurance-BLS	76,685	91,808	107,282	125,204	125,861	657	0.52%
Dental Insurance	9,030	8,081	7,686	8,087	7,585	(502)	-6.21%
Dental Insurance-ALS	31,390	32,336	34,188	35,473	40,706	5,233	14.75%
Dental Insurance-BLS	2,770	2,703	3,063	3,495	3,577	82	2.35%
Employer Medicare	20,844	21,829	21,266	74,170	25,886	(48,284)	-65.10%
Employer Medicare-ALS	82,556	112,703	120,816	73,526	146,614	73,088	99.40%
Employer Medicare-BLS	5,946	9,369	10,788	8,761	10,056	1,295	14.78%
Advertising	684	-	795	1,500	1,500	-	0.00%
Bank Charges	1,421	-	-	-	-	-	N/A
Communication	33,789	33,916	36,000	39,500	39,500	-	0.00%
Communication System-Maintenance	13,924	11,670	15,912	15,912	12,117	(3,795)	-23.85%
Communication-EMS7	585	589	600	600	-	(600)	-100.00%
Communication-EMS8	519	523	550	550	-	(550)	-100.00%
Contract w/Govt Agency-EMS Supplemental Pmt	277,600	265,580	300,000	300,000	300,000	-	0.00%
Contract w/Private Agency	-	446	705	-	-	-	N/A
Data Processing Services	35,653	29,026	45,500	50,510	50,510	-	0.00%
Data Processing Services-EMS6	1,709	1,709	1,750	2,000	2,000	-	0.00%
Data Processing Services-EMS7	704	729	1,090	710	1,325	615	86.62%
Data Processing Services-EMS8	-	-	600	-	1,325	1,325	N/A
Data Processing Services-EMS9	1,295	1,205	1,000	1,400	1,400	-	0.00%
Debt Collection Services	367,696	374,200	400,000	410,000	430,000	20,000	4.88%
Dues and Memberships	1,133	1,293	1,350	1,700	1,700	-	0.00%
Evaluation and Testing	3,967	6,632	7,000	7,000	7,000	-	0.00%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Laundry Service	-	-	250	500	500	-	0.00%
Licenses	7,250	7,886	9,000	15,000	15,000	-	0.00%
Maintenance Agreements	6,883	6,910	8,500	7,000	7,000	-	0.00%
Maintenance Agreements-EMS6	421	436	500	500	500	-	0.00%
Maint and Repair-Building	-	-	-	500	500	-	0.00%
Maint and Repair-Equipment	10,810	12,054	20,000	35,000	35,000	-	0.00%
Maint and Repair-Office Equipment	-	-	-	500	500	-	0.00%
Maint and Repair-Vehicles	7,321	6,821	27,104	15,000	15,000	-	0.00%
Pest Control-EMS6	109	110	110	110	110	-	0.00%
Postal Charges	557	500	2,000	1,500	1,500	-	0.00%
Printing, Stationery and Forms	1,254	703	1,350	1,500	1,500	-	0.00%
Printing, Stationery and Forms-EMS9	-	225	-	-	-	-	N/A
Rentals	10,876	11,552	14,000	12,000	13,000	1,000	8.33%
Towing Services	250	450	1,750	1,750	1,750	-	0.00%
Travel	8,832	7,838	10,500	12,500	12,500	-	0.00%
Tuition	16,171	7,955	20,800	20,000	20,000	-	0.00%
Disposal Fees	1,380	1,180	2,100	2,000	2,000	-	0.00%
Disposal Fees-EMS8	325	275	325	300	325	25	8.33%
Disposal Fees-EMS9	325	275	325	300	325	25	8.33%
Maint and Repair-Records	-	750	1,000	1,000	1,000	-	0.00%
Other Contracted Services	-	-	2,088	1,000	1,000	-	0.00%
Other Contracted Services-EMS6	1,464	1,454	1,525	1,525	1,525	-	0.00%
Other Contracted Services-EMS8	2,034	2,059	2,200	2,050	2,160	110	5.37%
Custodial Supplies	9,838	8,246	13,000	13,000	13,000	-	0.00%
Data Processing Supplies	2,296	2,833	4,000	4,000	4,000	-	0.00%
Diesel Fuel	196,947	176,326	221,874	300,000	300,000	-	0.00%
Drugs and Medical Supplies	552,798	541,910	600,000	650,000	650,000	-	0.00%
Equipment and Machinery Parts	10,432	27,908	20,000	26,000	26,000	-	0.00%
Food Preparation Supplies	70	140	250	500	500	-	0.00%
Food Supplies	369	387	750	1,500	1,500	-	0.00%
Gasoline	51,012	40,077	52,000	60,000	60,000	-	0.00%
General Construction Materials	1,841	2,247	2,300	2,600	2,600	-	0.00%
Instructional Supplies and Materials	4,143	8,135	4,500	7,500	7,500	-	0.00%
Lubricants	7,645	11,098	12,000	12,000	12,000	-	0.00%
Office Supplies	2,767	1,314	3,000	3,000	3,000	-	0.00%
Propane	92	200	500	1,000	1,000	-	0.00%
Small Tools	2,507	4,907	3,500	5,000	5,000	-	0.00%
Textbooks	3,925	443	1,750	3,500	3,500	-	0.00%
Tires and Tubes	30,764	29,243	35,000	35,000	40,000	5,000	14.29%
Uniforms	57,221	102,834	110,000	110,000	125,000	15,000	13.64%
Vehicle Parts	72,491	76,367	82,000	82,000	82,000	-	0.00%
Chemicals	247	-	125	250	250	-	0.00%
Software	2,383	-	1,000	2,000	2,000	-	0.00%
Communication System-Software	5,695	5,835	6,188	6,188	5,193	(995)	-16.08%
Other Supplies and Materials	5,411	5,643	6,000	6,000	6,000	-	0.00%
Liability Insurance	39,720	46,825	62,832	72,000	80,000	8,000	11.11%
Refunds	31,153	55,724	50,000	40,000	40,000	-	0.00%
In-service/Staff Development	14,781	14,588	20,000	25,000	25,000	-	0.00%
Other Charges	-	-	250	500	500	-	0.00%
Communication Equipment	5,064	8,615	81,500	9,500	15,000	5,500	57.89%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Data Processing Equipment	23,762	19,870	20,000	20,000	20,000	-	0.00%
Food Service Equipment	1,689	3,460	1,750	2,500	2,500	-	0.00%
Furniture and Fixtures	9,919	8,758	10,000	10,000	12,500	2,500	25.00%
Office Equipment	1,763	279	500	1,000	1,000	-	0.00%
Health Equipment	22,260	16,612	56,000	15,000	15,000	-	0.00%
Other Equipment	58,756	7,749	11,300	10,000	10,000	-	0.00%
Sub-total	$ 12,914,573	$ 15,880,894	$ 17,259,677	$ 17,626,536	$ 20,367,089	$ 2,740,553	15.55%
Appropriations to State							
Health Department	$ -	$ 49,753	$ 56,480	$ 56,480	$ 56,480	$ -	0.00%
Vocational/TN Rehabilitation Training Center	50,000	50,000	51,500	51,500	74,715	23,215	45.08%
Sub-total	$ 50,000	$ 99,753	$ 107,980	$ 107,980	$ 131,195	$ 23,215	21.50%
General Welfare Assistance							
Pauper Burials	$ 15,350	$ 18,000	$ 17,500	$ 20,000	$ 20,000	$ -	0.00%
Sub-total	$ 15,350	$ 18,000	$ 17,500	$ 20,000	$ 20,000	$ -	0.00%
Other Public Health and Welfare/Opioid-Restricted							
Advertising	$ -	$ 147	$ 250	$ 500	$ 500	$ -	0.00%
Opioid Direct Appropriation	-	40	-	-	-	-	N/A
Printing Stationery and Forms	-	1,125	-	-	-	-	N/A
Software/EMS	-	995	1,025	-	1,180	1,180	N/A
Other Charges-Not Allocated	-	-	-	1,141,897	454,644	(687,253)	-60.19%
Health Equipment	-	13,227	-	-	-	-	N/A
Other Contracted Svcs/SO & VBH	-	-	15,264	-	100,000	100,000	N/A
Law Enforcement Equipment/SO & VBH	-	-	258,880	-	158,120	158,120	N/A
Building Improvements/Old GS1 Remodel	-	-	500,000	-	-	-	N/A
CASA-Grant	-	2,450	-	-	-	-	N/A
United Neighborhood Health (Salvus)-Grant	-	7,563	-	-	-	-	N/A
Sumner Prevention Coalition-Grant	-	101,074	73,838	73,838	-	(73,838)	-100.00%
Sumner Prevention Coalition-Direct	-	40,000	100,000	100,000	-	(100,000)	-100.00%
Sumner Prevention Coalition-Other Contracted Services	-	9,750	19,500	9,750	9,750	-	0.00%
Cumberland Heights Foundation-Grant	-	25,187	50,000	50,000	-	(50,000)	-100.00%
Recovery Court-Direct	-	40,000	-	-	-	-	N/A
Recovery Court-Grant	-	79,339	132,000	132,000	-	(132,000)	-100.00%
Volunteer Behavioral Health-Other Contracted Services	-	15,250	30,500	15,250	15,250	-	0.00%
Highpoint Health-Other Contracted Services	-	98,700	166,084	98,700	332,925	234,225	237.31%
Drugs and Medical Supplies/Risk Management	-	-	1,150	-	-	-	N/A
Sumner County Risk Management-Grant	-	-	48,747	49,423	-	(49,423)	-100.00%
Sumner County Health Department-Grant	-	-	3,997	4,000	-	(4,000)	-100.00%
Safe Baby Court (GS2)-Grant	-	-	50,000	50,000	-	(50,000)	-100.00%
Sub-total	$ -	$ 434,847	$ 1,451,235	$ 1,725,358	$ 1,072,369	$ (652,989)	-37.85%
Senior Citizens Assistance							
Gallatin Senior Citizens Center	$ 12,000	$ 5,000	$ 5,000	$ -	$ -	$ -	N/A
Hendersonville Senior Citizens Center	16,000	18,000	18,000	-	-	-	N/A
Portland Senior Citizens Center	10,000	11,000	10,000	-	-	-	N/A
Westmoreland Senior Citizens Center	1,000	3,500	4,000	-	-	-	N/A

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
White House Senior Citizens Center	2,500	2,500	2,500	-	-	-	N/A
Elderly Tax Relief	162,753	183,078	250,000	250,000	250,000	-	0.00%
Sub-total	$ 204,253	$ 223,078	$ 289,500	$ 250,000	$ 250,000	$ -	0.00%
Libraries							
Gallatin Library							
Supervisor/Director	$ 50,773	$ 58,859	$ 61,349	$ 60,416	$ 62,860	$ 2,444	4.05%
Librarians	216,992	232,526	238,383	244,118	254,965	10,847	4.44%
Part-time Personnel	88,306	87,189	100,184	103,022	105,082	2,060	2.00%
Longevity	3,375	4,050	3,450	3,825	4,275	450	11.76%
Overtime Pay	759	3,915	51	-	-	-	N/A
Social Security	21,125	22,301	22,395	24,331	25,244	913	3.75%
State Retirement	30,359	34,031	36,983	37,679	45,094	7,415	19.68%
Group Life Insurance	524	568	594	593	583	(10)	-1.69%
Health Insurance	64,722	83,938	75,134	71,417	74,273	2,856	4.00%
Dental Insurance	1,958	2,500	2,416	2,037	2,696	659	32.35%
Employer Medicare	4,941	5,257	5,530	5,690	5,904	214	3.76%
Advertising	200	-	-	200	200	-	0.00%
Communication	2,631	2,735	3,000	2,720	2,720	-	0.00%
Data Processing Services	10,618	16,170	12,000	13,752	11,750	(2,002)	-14.56%
Dues and Memberships	554	504	554	554	554	-	0.00%
Evaluation and Testing	58	58	-	116	58	(58)	-50.00%
Janitorial Services	16,200	16,200	16,200	16,200	17,000	800	4.94%
Licenses	943	961	1,000	1,000	1,000	-	0.00%
Maintenance Agreements	5,590	5,789	6,000	6,000	6,000	-	0.00%
Maint and Repair-Building	602	-	118	118	118	-	0.00%
Maint and Repair-Equipment	717	312	350	393	393	-	0.00%
Maint and Repair-Vehicles	520	156	1,446	520	300	(220)	-42.31%
Postal Charges	143	100	146	146	156	10	6.85%
Printing, Stationery and Forms	2,847	3,019	3,000	3,000	3,000	-	0.00%
Travel	1,341	330	600	600	600	-	0.00%
Disposal Fees	768	768	1,050	791	1,128	337	42.60%
Permits	55	55	55	55	55	-	0.00%
Other Contracted Services	6,258	5,078	6,300	6,625	6,625	-	0.00%
Custodial Supplies	727	206	335	300	300	-	0.00%
Data Processing Supplies	257	573	565	765	565	(200)	-26.14%
Drugs and Medical Supplies	104	103	75	100	100	-	0.00%
Electricity	28,997	31,777	33,000	30,000	32,175	2,175	7.25%
Food Preparation Supplies	449	250	250	250	250	-	0.00%
Food Supplies	1,040	1,038	1,040	1,040	1,040	-	0.00%
Gasoline	174	122	160	500	260	(240)	-48.00%
General Construction Materials	624	192	250	500	300	(200)	-40.00%
Instructional Supplies and Materials	3,335	3,093	5,257	3,753	3,753	-	0.00%
Library Books/Media	37,652	38,501	38,480	38,480	50,443	11,963	31.09%
Office Supplies	5,555	5,349	6,809	5,400	5,400	-	0.00%
Periodicals	1,747	1,584	1,525	1,755	1,755	-	0.00%
Small Tools	102	82	260	100	100	-	0.00%
Vehicle Parts	673	-	-	520	400	(120)	-23.08%
Water and Sewer	1,857	2,581	2,800	3,000	3,000	-	0.00%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Chemicals	54	48	43	50	50	-	0.00%
Other Supplies and Materials	800	360	740	360	555	195	54.17%
In-service/Staff Development	-	79	94	94	94	-	0.00%
Communication Equipment	20	-	-	25	25	-	0.00%
Data Processing Equipment	3,354	2,983	2,135	2,500	2,000	(500)	-20.00%
Data Processing Equipment/Tech Grant	2,055	3,193	-	-	-	-	N/A
Food Service Equipment	97	-	137	250	250	-	0.00%
Furniture and Fixtures	425	150	279	-	150	150	N/A
Office Equipment	88	84	50	50	50	-	0.00%
Other Equipment	-	246	316	50	50	-	0.00%
Sub-total	$ 624,062	$ 679,963	$ 692,887	$ 695,760	$ 735,698	$ 39,938	5.74%
Hendersonville Library							
Supervisor/Director	$ 56,394	$ 56,569	$ 40,470	$ 61,322	$ 63,797	$ 2,475	4.04%
Librarians	267,783	280,179	283,631	297,446	310,158	12,712	4.27%
Part-time Personnel	147,213	160,840	131,258	212,485	261,816	49,331	23.22%
Longevity	2,475	2,925	2,175	3,750	3,900	150	4.00%
Overtime Pay	-	1,553	1,200	-	-	-	N/A
Other Salaries and Wages	200	700	600	618	600	(18)	-2.91%
Social Security	27,822	29,899	26,682	34,444	38,096	3,652	10.60%
Retirement	37,042	38,918	39,418	44,375	52,984	8,609	19.40%
Group Life Insurance	652	639	626	697	686	(11)	-1.58%
Health Insurance	81,522	77,938	92,093	75,780	97,705	21,925	28.93%
Dental Insurance	2,532	2,262	2,547	2,094	2,597	503	24.02%
Employer Medicare	6,510	6,993	6,276	8,055	8,910	855	10.61%
Communication	4,567	4,624	4,000	5,000	8,900	3,900	78.00%
Data Processing Services	12,396	27,095	34,700	32,000	28,000	(4,000)	-12.50%
Dues and Memberships	514	-	400	400	500	100	25.00%
Janitorial Services	8,410	2,477	-	-	-	-	N/A
Licenses	990	-	-	-	-	-	N/A
Maintenance Agreements	7,594	7,966	12,232	8,632	19,000	10,368	120.11%
Maint and Repair-Equipment	3,147	585	1,360	860	1,000	140	16.28%
Pest Control	10	-	50	104	200	96	92.31%
Postal Charges	1,245	989	575	1,303	1,500	197	15.12%
Printing, Stationery and Forms	3,278	2,196	5,700	4,920	8,500	3,580	72.76%
Travel	77	80	300	1,560	1,560	-	0.00%
Disposal Fees	1,461	2,038	3,560	2,160	2,160	-	0.00%
Permits	110	110	110	110	110	-	0.00%
Other Contracted Services	1,106	789	1,100	1,052	1,052	-	0.00%
Animal Food and Supplies	9	26	-	-	500	500	N/A
Custodial Supplies	6,242	4,623	4,500	6,000	6,000	-	0.00%
Data Processing Supplies	514	277	550	800	800	-	0.00%
Drugs and Medical Supplies	150	81	150	200	300	100	50.00%
Electricity	47,562	52,532	60,000	55,200	62,400	7,200	13.04%
Equipment and Machinery Parts	138	-	-	-	-	-	N/A
Fertilizer Lime and Seed	1,204	-	-	-	-	-	N/A
Food Preparation Supplies	594	13	150	350	350	-	0.00%
Food Supplies	1,875	733	990	500	700	200	40.00%
General Construction Materials	191	15	100	170	170	-	0.00%
Instructional Supplies and Materials	1,899	2,883	3,725	4,000	6,000	2,000	50.00%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Library Books/Media	63,269	65,015	70,834	62,400	71,200	8,800	14.10%
Office Supplies	9,418	5,833	4,555	7,000	8,000	1,000	14.29%
Periodicals	1,194	2,156	2,500	2,800	3,000	200	7.14%
Small Tools	-	16	30	52	150	98	188.46%
Water and Sewer	4,681	5,897	6,000	6,240	6,240	-	0.00%
Chemicals	-	-	-	-	100	100	N/A
Other Supplies and Materials	866	302	510	1,000	1,000	-	0.00%
In-service/Staff Development	290	165	350	600	750	150	25.00%
Communication Equipment	-	15	25	50	50	-	0.00%
Data Processing Equipment	1,253	4,979	-	1,300	1,300	-	0.00%
Data Processing Equipment/Tech Grant	-	4,647	-	-	4,647	4,647	N/A
Furniture and Fixtures	396	-	7,121	5,500	5,500	-	0.00%
Office Equipment	40	-	-	-	500	500	N/A
Office Equipment/Tech Grant	1,011	-	-	-	-	-	N/A
Other Equipment	-	-	-	-	1,000	1,000	N/A
Sub-total	$ 817,845	$ 858,572	$ 853,152	$ 953,329	$ 1,094,388	$ 141,059	14.80%
Portland Library							
Supervisor/Director	$ 50,773	$ 58,754	$ 61,464	$ 60,416	$ 62,531	$ 2,115	3.50%
Librarians	115,720	121,879	127,405	125,253	130,959	5,706	4.56%
Custodial Personnel	9,751	10,239	10,618	10,587	10,799	212	2.00%
Part-time Personnel	100,261	111,368	112,691	117,903	120,261	2,358	2.00%
Longevity	4,350	4,500	3,150	3,150	3,450	300	9.52%
Overtime Pay	-	70	-	-	-	-	N/A
Social Security	16,135	17,554	17,793	19,021	19,659	638	3.35%
Retirement	19,135	21,639	23,648	23,074	27,572	4,498	19.49%
Group Life Insurance	311	345	359	361	355	(6)	-1.66%
Health Insurance	30,988	30,778	40,161	40,161	41,767	1,606	4.00%
Dental Insurance	659	653	899	899	899	-	0.00%
Employer Medicare	3,955	4,329	4,415	4,448	4,598	150	3.37%
Advertising	170	360	550	400	500	100	25.00%
Communication	1,748	2,038	2,150	2,300	2,300	-	0.00%
Data Processing Services	7,727	10,096	6,500	7,800	7,800	-	0.00%
Dues and Memberships	450	475	550	550	800	250	45.45%
Licenses	418	-	-	-	-	-	N/A
Maintenance Agreements	3,622	3,631	4,000	4,000	4,000	-	0.00%
Maint and Repair-Building	25	-	350	1,350	1,350	-	0.00%
Maint and Repair-Equipment	3,158	4,204	4,000	2,000	4,000	2,000	100.00%
Pest Control	1,434	1,466	1,600	1,700	1,700	-	0.00%
Postal Charges	408	419	300	300	250	(50)	-16.67%
Printing, Stationery and Forms	612	749	1,000	1,000	1,000	-	0.00%
Travel	480	378	400	400	400	-	0.00%
Maint and Repair-Records	70	70	210	100	140	40	40.00%
Other Contracted Services	2,489	1,777	2,000	2,500	2,500	-	0.00%
Custodial Supplies	2,609	2,716	2,821	2,821	2,821	-	0.00%
Data Processing Supplies	558	621	1,000	500	500	-	0.00%
Drugs and Medical Supplies	97	72	100	100	100	-	0.00%
Electricity	14,423	14,359	18,000	18,000	19,000	1,000	5.56%
Food Preparation Supplies	277	199	200	200	200	-	0.00%
Food Supplies	263	231	300	300	300	-	0.00%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
General Construction Materials	407	194	400	500	400	(100)	-20.00%
Instructional Supplies and Materials	494	392	250	250	200	(50)	-20.00%
Library Books/Media	34,865	39,183	38,140	30,000	35,000	5,000	16.67%
Natural Gas	2,339	2,984	3,500	4,000	4,000	-	0.00%
Office Supplies	3,747	4,187	3,900	3,900	3,900	-	0.00%
Periodicals	1,443	1,113	1,250	1,250	1,250	-	0.00%
Small Tools	56	-	350	100	100	-	0.00%
Water and Sewer	559	492	525	1,000	1,000	-	0.00%
Software	-	-	-	200	100	(100)	-50.00%
Other Supplies and Materials	759	289	1,000	2,000	2,000	-	0.00%
In-service/Staff Development	95	-	-	250	250	-	0.00%
Other Charges	-	-	50	100	100	-	0.00%
Communication Equipment	284	40	60	60	100	40	66.67%
Data Processing Equipment	4,741	3,541	1,000	3,000	1,500	(1,500)	-50.00%
Data Processing Equipment/Tech Grant	954	2,872	-	-	-	-	N/A
Food Service Equipment	-	1,313	-	-	-	-	N/A
Furniture and Fixtures	257	1,496	1,500	1,500	1,500	-	0.00%
Office Equipment	-	-	250	500	500	-	0.00%
Health Equipment	-	-	-	3,000	-	(3,000)	-100.00%
Other Equipment	821	639	1,000	1,000	500	(500)	-50.00%
Other Equipment/Tech Grant	261	-	-	-	-	-	N/A
Sub-total	$ 445,158	$ 484,704	$ 501,809	$ 504,204	$ 524,911	$ 20,707	4.11%
Westmoreland Library							
Supervisor/Director	$ 46,349	$ 45,795	$ 57,119	$ 60,416	$ 62,531	$ 2,115	3.50%
Librarians	114,092	116,717	115,714	129,466	129,195	(271)	-0.21%
Part-time Personnel	11,751	11,498	11,290	14,166	14,449	283	2.00%
Longevity	1,875	2,475	1,125	2,325	1,500	(825)	-35.48%
Overtime	-	-	513	-	-	-	N/A
Social Security	9,888	9,948	11,066	11,760	12,421	661	5.62%
Retirement	18,209	19,287	20,392	23,488	27,052	3,564	15.17%
Group Life Insurance	332	312	342	372	353	(19)	-5.11%
Health Insurance	54,708	55,162	27,486	63,051	27,783	(35,268)	-55.94%
Dental Insurance	1,684	1,605	739	1,722	717	(1,005)	-58.36%
Employer Medicare	2,313	2,327	2,588	2,750	2,905	155	5.64%
Communication	2,064	1,781	1,200	2,050	2,050	-	0.00%
Data Processing Services	3,821	7,166	5,250	5,415	5,415	-	0.00%
Dues and Memberships	528	275	300	365	365	-	0.00%
Janitorial Services	2,000	-	-	-	15,000	15,000	N/A
Licenses	373	362	373	373	373	-	0.00%
Maintenance Agreements	1,131	1,225	1,500	3,650	3,650	-	0.00%
Maint and Repair-Equipment	-	-	270	270	270	-	0.00%
Periodicals	-	-	-	-	200	200	N/A
Postal Charges	83	8	70	70	70	-	0.00%
Printing Stationary and Forms	487	533	650	600	600	-	0.00%
Travel	681	461	350	700	700	-	0.00%
Disposal Fees	263	216	288	288	288	-	0.00%
Other Contracted Services	2,539	1,128	2,000	2,000	5,000	3,000	150.00%
Custodial Supplies	568	869	600	600	100	(500)	-83.33%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Data Processing Supplies	348	243	300	500	500	-	0.00%
Data Processing Supplies/Tech Grant	-	279	-	-	280	280	N/A
Drugs and Medical Supplies	49	-	52	52	52	-	0.00%
Electricity	6,793	7,760	8,500	7,500	7,500	-	0.00%
Food Preparation Supplies	37	-	20	20	20	-	0.00%
Food Supplies	152	-	100	100	100	-	0.00%
General Construction Materials	146	267	100	100	100	-	0.00%
Instructional Supplies and Materials	32	119	1,100	750	750	-	0.00%
Library Books/Media	7,086	4,468	7,500	7,500	7,500	-	0.00%
Office Supplies	1,101	1,199	1,000	1,000	1,000	-	0.00%
Water and Sewer	1,437	1,643	2,000	1,900	1,900	-	0.00%
Chemicals	-	20	-	-	-	-	N/A
Other Supplies and Materials	170	124	250	250	250	-	0.00%
Inservice/Staff Development	195	100	190	190	590	400	210.53%
Communication Equipment	-	-	-	-	575	575	N/A
Data Processing Equipment	532	937	3,020	3,020	3,020	-	0.00%
Data Processing Equipment/Tech Grant	566	137	-	-	-	-	N/A
Food Service Equipment	371	-	-	-	-	-	N/A
Furniture and Fixtures	4,909	1,185	1,300	1,500	6,000	4,500	300.00%
Other Equipment	406	100	-	-	-	-	N/A
Other Equipment/Tech Grant	-	200	-	-	-	-	N/A
Sub-total	$ 300,067	$ 297,931	$ 286,655	$ 350,279	$ 343,124	$ (7,155)	-2.04%
Millersville Library							
Supervisor/Director	$ 50,773	$ 58,775	$ 61,436	$ 60,416	$ 62,684	$ 2,268	3.75%
Librarians	66,785	72,182	103,247	106,649	111,550	4,901	4.60%
Part-time Personnel	69,260	73,812	62,144	66,629	67,962	1,333	2.00%
Longevity	975	750	900	1,275	1,725	450	35.29%
Overtime	346	596	562	-	-	-	N/A
Social Security	11,540	12,499	13,690	14,130	14,669	539	3.81%
Retirement	13,263	15,321	20,252	20,571	24,634	4,063	19.75%
Group Life Insurance	232	257	325	324	320	(4)	-1.23%
Health Insurance	7,404	16,961	23,746	26,714	27,783	1,069	4.00%
Dental Insurance	219	478	637	717	717	-	0.00%
Employer Medicare	2,699	2,923	3,221	3,305	3,431	126	3.81%
Communication	1,753	1,866	20,234	2,440	2,440	-	0.00%
Data Processing Services	6,487	11,269	8,775	9,500	10,000	500	5.26%
Dues and Memberships	464	464	464	550	500	(50)	-9.09%
Evaluation and Testing	-	29	-	60	-	(60)	-100.00%
Janitorial Services	7,802	6,438	6,600	8,400	7,800	(600)	-7.14%
Licenses	576	400	408	577	500	(77)	-13.34%
Maintenance Agreements	2,210	2,179	2,300	3,100	3,100	-	0.00%
Maint and Repair-Building	-	479	-	600	300	(300)	-50.00%
Maint and Repair-Equipment	488	-	130	500	300	(200)	-40.00%
Postal Charges	200	146	150	150	160	10	6.67%
Printing, Stationery and Forms	675	524	1,024	1,100	1,400	300	27.27%
Travel	322	361	343	520	300	(220)	-42.31%
Disposal Fees	504	316	575	482	482	-	0.00%
Other Contracted Services	5,408	7,569	7,001	7,500	9,000	1,500	20.00%
Custodial Supplies	1,406	892	1,025	900	900	-	0.00%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Data Processing Supplies	131	145	235	250	250	-	0.00%
Date Processing Supplies/Tech Grant	28	-	-	-	-	-	N/A
Drugs and Medical Supplies	30	-	119	125	52	(73)	-58.40%
Electricity	7,610	8,052	8,000	10,000	12,000	2,000	20.00%
Fertilizer Lime and Seed	478	256	500	700	500	(200)	-28.57%
Food Preparation Supplies	67	31	100	200	200	-	0.00%
Food Supplies	573	348	360	260	300	40	15.38%
General Construction Materials	112	507	595	750	150	(600)	-80.00%
Instructional Supplies and Materials	1,766	1,533	4,007	1,700	3,400	1,700	100.00%
Library Books/Media	24,013	17,690	31,048	18,200	32,483	14,283	78.48%
Natural Gas	1,323	1,486	1,830	1,900	2,000	100	5.26%
Office Supplies	5,663	3,099	2,326	3,500	3,500	-	0.00%
Office Supplies/Tech Grant	35	-	-	-	-	-	N/A
Periodicals	1,320	178	-	250	-	(250)	-100.00%
Small Tools	-	26	265	100	100	-	0.00%
Water and Sewer	909	966	1,000	1,600	1,000	(600)	-37.50%
Other Supplies and Materials	1,761	324	1,514	520	1,000	480	92.31%
In-service/Staff Development	195	200	161	300	300	-	0.00%
Other Charges	-	-	-	500	-	(500)	-100.00%
Communication Equipment	35	39	-	-	-	-	N/A
Data Processing Equipment	941	967	6,195	10,200	1,200	(9,000)	-88.24%
Data Processing Equipment/Tech Grant	703	850	-	-	-	-	N/A
Furniture and Fixtures	1,147	498	43	1,500	500	(1,000)	-66.67%
Office Equipment	-	-	280	50	-	(50)	-100.00%
Other Equipment	-	-	86	50	-	(50)	-100.00%
Sub-total	$ 300,628	$ 324,681	$ 397,854	$ 389,764	$ 411,592	$ 21,828	5.60%
Other Social, Cultural and Recreational							
Other Charges/Civil War Signs/Refund	$ 11,200	$ -	$ -	$ -	$ -	$ -	N/A
Architects/Brown Park	-	-	15,000	-	-	-	N/A
Building Improvements/Brown Park	-	4,515	568,097	583,097	-	(583,097)	-100.00%
Sub-total	$ 11,200	$ 4,515	$ 583,097	$ 583,097	$ -	$ (583,097)	-100.00%
Agriculture Extension Agency							
Assistants 4-H Program	$ 31,982	$ 32,925	$ 34,593	$ 33,930	$ 35,460	$ 1,530	4.51%
Longevity	2,949	2,100	2,397	7,528	8,604	1,076	14.29%
Other Salaries and Wages/Extension Agents	281,579	318,867	405,084	430,084	445,442	15,358	3.57%
Social Security	18,760	21,251	24,224	24,224	24,361	137	0.57%
Retirement	42,713	44,732	55,607	57,907	56,006	(1,901)	-3.28%
Group Life Insurance	61	63	278	278	278	-	0.00%
Health Insurance	39,351	49,417	79,008	79,008	77,370	(1,638)	-2.07%
Dental Insurance	239	239	1,141	1,141	1,342	201	17.62%
Unemployment Compensation	28	8	166	166	191	25	15.06%
Employer Medicare	4,388	5,014	5,681	5,681	5,542	(139)	-2.45%
Other Fringe Benefits	485	581	651	651	650	(1)	-0.15%
Communication	3,286	3,772	4,500	2,500	4,500	2,000	80.00%
Data Processing Services	883	1,014	1,250	1,300	1,300	-	0.00%
Dues and Memberships	590	800	1,000	1,000	1,200	200	20.00%
Maintenance Agreements	1,051	1,296	1,300	1,500	1,500	-	0.00%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets Fiscal Year 2026	Original Budgets Fiscal Year 2027	Difference Dollar	Difference %
Maint and Repair-Buildings	93	-	-	-	-	-	N/A
Travel	6,276	8,129	9,500	10,000	12,000	2,000	20.00%
Data Processing Supplies	-	610	750	1,400	1,500	100	7.14%
Office Supplies	4,591	4,856	3,225	5,000	5,500	500	10.00%
Data Processing Equipment	780	2,825	4,102	4,000	4,500	500	12.50%
Sub-total	$ 440,085	$ 498,499	$ 634,457	$ 667,298	$ 687,246	$ 19,948	2.99%
Soil Conservation							
Secretary(s)	$ 44,408	$ 47,627	$ 49,612	$ 49,057	$ 51,093	$ 2,036	4.15%
Longevity	2,100	2,100	2,100	2,100	2,100	-	0.00%
Social Security	2,577	2,762	2,855	2,873	2,988	115	4.00%
Retirement	5,250	5,736	6,402	6,251	7,447	1,196	19.13%
Group Life Insurance	86	91	95	98	95	(3)	-3.06%
Health Insurance	16,479	17,303	18,168	18,168	18,895	727	4.00%
Dental Insurance	503	503	503	503	503	-	0.00%
Employer Medicare	603	646	668	672	699	27	4.02%
Dues and Memberships	1,150	1,150	1,200	1,200	1,200	-	0.00%
Postal Charges	-	-	300	350	350	-	0.00%
Office Supplies	-	1,051	1,100	1,650	1,650	-	0.00%
In-service/Staff Development	-	-	400	800	800	-	0.00%
Sub-total	$ 73,156	$ 78,969	$ 83,403	$ 83,722	$ 87,820	$ 4,098	4.89%
Tourism, Economic and Community Dev							
Sumner County Tourism	$ 731,680	$ 731,680	$ 731,680	$ 731,680	$ 731,680	$ -	0.00%
Sub-total	$ 731,680	$ 731,680	$ 731,680	$ 731,680	$ 731,680	$ -	0.00%
Veterans Services							
Veterans Service Director	$ 55,569	$ 58,703	$ 60,698	$ 62,624	$ 65,027	$ 2,403	3.84%
Veterans Service Officer Assistant	43,052	50,885	53,413	52,419	54,690	2,271	4.33%
Part-time Personnel	17,899	20,112	20,642	22,866	48,323	25,457	111.33%
Longevity	675	825	975	975	1,125	150	15.38%
Social Security	7,267	8,094	8,410	8,611	10,480	1,869	21.70%
Retirement	11,209	12,907	14,077	14,177	16,918	2,741	19.33%
Group Life Insurance	196	212	221	225	220	(5)	-2.22%
Dental Insurance	-	-	239	-	239	239	N/A
Employer Medicare	1,700	1,893	1,967	2,014	2,451	437	21.70%
Communication	1,420	1,382	1,800	2,500	2,500	-	0.00%
Data Processing Services	1,649	716	600	600	900	300	50.00%
Dues and Memberships	-	-	100	200	600	400	200.00%
Maintenance Agreements	898	898	1,000	1,080	1,080	-	0.00%
Postal Charges	24	30	100	150	150	-	0.00%
Printing, Stationery and Forms	208	1,026	1,000	1,200	1,200	-	0.00%
Travel	5,099	3,689	7,000	8,800	9,600	800	9.09%
Maint and Repair-Records	240	240	300	400	500	100	25.00%
Custodial Supplies	-	10	80	-	50	50	N/A
Data Processing Supplies	305	451	450	450	450	-	0.00%
Food Preparation Supplies	35	-	40	60	60	-	0.00%
Food Supplies	250	218	360	240	240	-	0.00%
Office Supplies	292	366	400	600	600	-	0.00%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Uniforms	277	307	400	400	400	-	0.00%
Other Supplies and Materials	10	92	100	180	180	-	0.00%
Communication Equipment	212	64	400	1,200	1,200	-	0.00%
Data Processing Equipment	1,295	2,022	1,500	1,500	1,500	-	0.00%
Food Service Equipment	-	-	120	200	120	(80)	-40.00%
Furniture and Fixtures	474	288	261	400	400	-	0.00%
Other Equipment	-	-	100	200	200	-	0.00%
Sub-total	$ 150,255	$ 165,430	$ 176,753	$ 184,271	$ 221,403	$ 37,132	20.15%
Other County Expenses							
Disposal Fees/State Tire Disposal Grant	$ 180,409	$ 180,904	$ 185,000	$ 190,000	$ 190,000	$ -	0.00%
Other Salaries plus Benefits for Step Increases	-	-	-	70,000	-	(70,000)	-100.00%
Trustee's Commission	1,066,688	1,232,718	1,651,399	1,620,843	1,787,788	166,945	10.30%
Sub-total	$ 1,247,097	$ 1,413,622	$ 1,836,399	$ 1,880,843	$ 1,977,788	$ 96,945	5.15%
Contributions							
Portland Airport	$ 18,456	$ 21,960	$ 93,760	$ -	$ -	$ -	N/A
Sumner County CASA	7,500	7,500	7,500	-	-	-	N/A
Ashley's Place (Child Advocacy Center)	7,000	7,000	7,000	7,000	7,000	-	0.00%
Cumberland Crisis Pregnancy Center	2,500	2,500	-	-	-	-	N/A
Hope Family Health	-	-	-	-	2,500	2,500	N/A
HomeSafe	1,500	-	2,500	-	-	-	N/A
Mid-Cumberland HRA Dues	20,591	21,591	21,591	21,591	-	(21,591)	-100.00%
Regional Transportation Authority	55,597	-	-	-	-	-	N/A
Salvus Center Inc/United Health	2,500	2,500	1,000	-	-	-	N/A
Sumner County Resource Authority	25,000	-	-	-	-	-	N/A
TN Small Business Development Center	7,500	10,000	10,000	10,000	10,000	-	0.00%
Sumner County Museum	12,500	15,000	15,000	15,000	17,500	2,500	16.67%
Habitat for Humanity	-	2,500	3,500	-	-	-	N/A
Mid-Cumberland Meals-on-Wheels	7,500	10,000	10,000	10,000	-	(10,000)	-100.00%
Habilitation and Training Services Inc	-	2,500	1,000	-	-	-	N/A
Sumner Spay and Neuter Alliance	-	14,000	13,500	-	-	-	N/A
Community Child Care Services	7,500	7,500	7,500	-	-	-	N/A
Decisions, Choices, and Options Inc	15,000	15,000	15,000	-	-	-	N/A
Gallatin Daycare Center	7,500	-	-	-	-	-	N/A
Recovery Court	5,000	-	-	-	-	-	N/A
UT Extension Sumner County 4H	2,500	5,000	5,000	-	-	-	N/A
Grace Place Ministry	2,500	2,500	-	-	-	-	N/A
Community Life Bridge	1,500	-	2,500	-	-	-	N/A
Monthaven	2,500	-	1,000	-	-	-	N/A
Gallatin Childcare	-	1,000	3,500	-	-	-	N/A
Area 21 Special Olympics	-	-	1,000	-	-	-	N/A
Jason Foundation	-	-	1,000	-	-	-	N/A
Westmoreland Quarterback Club	-	274,272	-	-	-	-	N/A
Charitable Nonprofits Not Allocated	-	-	-	105,000	105,000	-	0.00%
Sub-total	$ 212,144	$ 422,323	$ 222,851	$ 168,591	$ 142,000	$ (26,591)	-15.77%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets Fiscal Year 2026	Original Budgets Fiscal Year 2027	Difference Dollar	Difference %
Employee Benefits							
Retirement/Retirees' Employer Medicare Supp	$ 6,900	$ 6,450	$ 8,000	$ 8,000	$ 8,000	$ -	0.00%
Health Insurance - Retirees	108,530	111,308	130,000	130,000	130,000	-	0.00%
Health Insurance - Changes	-	-	105,000	100,000	100,000	-	0.00%
Unemployment Compensation	-	-	-	40,000	40,000	-	0.00%
Unemp Comp-General Government	7,030	6,290	7,000	-	-	-	N/A
Unemp Comp-Finance	1,300	975	300	-	-	-	N/A
Unemp Comp-Admin of Justice	-	1,391	300	-	-	-	N/A
Unemp Comp-Public Safety	15,240	18,634	12,125	-	-	-	N/A
Unemp Comp-Public Safety/ECC	-	7,475	9,000	-	-	-	N/A
Unemp Comp-Public Health and Welfare	510	-	6,000	-	-	-	N/A
Unemp Comp-Social, Cultural and Recreational	7,317	650	150	-	-	-	N/A
Sub-total	$ 146,826	$ 153,173	$ 277,875	$ 278,000	$ 278,000	$ -	0.00%
American Rescue Plan Act-Other							
Architects/Hville Health	$ 114,524	$ -	$ -	$ -	$ -	$ -	N/A
Other Contracted Services/Hville Health	2,475	788	-	-	-	-	N/A
Other Construction/Hville Health	-	1,606,863	788,550	935,686	-	(935,686)	-100.00%
Advertising/Broadband	-	47	-	-	-	-	N/A
Contr w/ Oth Pub Agy/Broadband	-	6,000	-	-	-	-	N/A
Data Processing Services/Broadband	-	-	93,953	93,953	-	(93,953)	-100.00%
Engineering Service/SWIG	191,769	-	-	-	-	-	N/A
Other Construction/SWIG	5,491,559	1,913,150	970,776	2,883,925	-	(2,883,925)	-100.00%
Other Contracted Services/Tribal Funds	-	5,000	-	73,000	73,000	-	0.00%
Sub-total	$ 5,800,327	$ 3,531,848	$ 1,853,279	$ 3,986,564	$ 73,000	$ (3,913,564)	-98.17%
American Rescue Plan Act-#1							
Other Salaries/Hazard Pay	$ 613,512	$ -	$ -	$ -	$ -	$ -	N/A
Social Security/Hazard Pay	36,762	-	-	-	-	-	N/A
State Retirement/Hazard Pay	66,987	-	-	-	-	-	N/A
Life Insurance/Hazard Pay	1,464	-	-	-	-	-	N/A
Medicare/Hazard Pay	8,628	-	-	-	-	-	N/A
Data Processing Services/Broadband	5,000,000	-	-	-	-	-	N/A
Other Contracted Services/Hville Health Department	825	263	-	-	-	-	N/A
Architects/Hville Health Department	38,175	-	-	-	-	-	N/A
Building Improvements/Hville Health Dept Grant Match	-	622,138	-	-	-	-	N/A
Engineering Service/Waterlines	28,231	-	-	-	-	-	N/A
Other Construction/Waterlines	9,808,441	163,107	-	-	-	-	N/A
Advertising/Jail Roof	315	-	-	-	-	-	N/A
Building Improvements/Jail Roof	1,269,000	(79,749)	-	-	-	-	N/A
Legal Notice/Hollows Drainage Imp Project	100	22	-	-	-	-	N/A
Permits/Hollows Drainage Imp Project	1,000	-	-	-	-	-	N/A
Other Construction/Hollows Drainage Imp Project	-	613,553	-	-	-	-	N/A
Architect/EMS Facility Shackle Island	-	(113,575)	-	-	-	-	N/A
Architect/EMS Facility Westmoreland	-	292,604	-	-	-	-	N/A
Other Contracted Services/EMS Facility Westmoreland	1,000	27,800	-	-	-	-	N/A
Building Construction/EMS Facility Westmoreland	-	2,681,394	-	-	-	-	N/A
Land/EMS Facility Westmoreland	-	279,467	-	-	-	-	N/A
Motor Vehicles/EMS Ambulances	-	132,809	-	-	-	-	N/A
Architect/Maintenance Facility	-	(38,675)	-	-	-	-	N/A

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Other Construction/Highway Asphalt	1,400,000	(860)	860	-	-	-	N/A
Law Enforcement Equipment/SO vests and tasers	56,740	197,770	-	-	-	-	N/A
Other Construction/Hville Utility District Sewer Project	-	1,750,000	-	-	-	-	N/A
Other Construction/Mville Wastewater-Stormwater Proj	-	521,000	-	-	-	-	N/A
Other Construction/Am Legion Post 17 Flood Relief Proje	-	500,000	-	-	-	-	N/A
Other Construction/White House Wastewater Project	-	225,000	-	-	-	-	N/A
Architects/Oak Grove Volunteer Fire Dept	-	109,031	-	-	-	-	N/A
Other Contracted Services/Oak Grove Volunteer Fire De	5,800	18,000	-	-	-	-	N/A
Building Construction/Oak Grove Volunteer Fire Dept	-	273,169	-	-	-	-	N/A
Sub-total	$ 18,336,980	$ 8,174,269	$ 860	$ -	$ -	$ -	N/A
Capital Projects							N/A
Other Construction/BOE ADA Playgrounds	$ -	$ -	$ 831,954	$ -	$ -	$ -	N/A
Other Construction/FastTrack Waterlines	-	-	-	-	12,000,000	12,000,000	N/A
Sub-total	$ -	$ -	$ 831,954	$ -	$ 12,000,000	$ 12,000,000	N/A
Total Appropriations	$ 109,278,761	$ 111,060,498	$ 113,347,079	$ 118,826,633	$ 135,955,965	$ 17,129,332	14.42%

Courthouse and Jail Maintenance Fund

Sumner County, Tennessee
Courthouse and Jail Maintenance Fund
Summary

	Actual Budgetary Fiscal Year 2024	Budgetary Fiscal Year 2025	Estimated Budgetary Fiscal Year 2026	Original Budget		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Beginning Balance							
Restricted	$ 361,226	$ 623,572	$ 882,130	$ 742,396	$ 678,344	$ (64,052)	-8.63%
Total	$ 361,226	$ 623,572	$ 882,130	$ 742,396	$ 678,344	$ (64,052)	-8.63%
Revenues/Sources							
Local Taxes	$ 337,171	$ 364,217	$ 350,203	$ 336,140	$ 340,222	$ 4,082	1.21%
Charges for Current Services	598,625	710,610	629,775	600,000	612,164	12,164	2.03%
Other Local Revenues	1,769	-	-	-	-	-	N/A
Total	$ 937,565	$ 1,074,827	$ 979,978	$ 936,140	$ 952,386	$ 16,246	1.74%
Expenditures/Uses							
General Government	$ 675,219	$ 816,269	$ 1,183,764	$ 1,191,760	$ 1,281,856	$ 90,096	7.56%
Total	$ 675,219	$ 816,269	$ 1,183,764	$ 1,191,760	$ 1,281,856	$ 90,096	7.56%
Ending Balance							
Restricted	$ 623,572	$ 882,130	$ 678,344	$ 486,776	$ 348,873	$ (137,903)	-28.33%
Total	$ 623,572	$ 882,130	$ 678,344	$ 486,776	$ 348,873	$ (137,903)	-28.33%

Sumner County, Tennessee
Courthouse and Jail Maintenance Fund
Statement of Revenues

	Revenues Fiscal Year 2024	Revenues Fiscal Year 2025	Estimated Revenues Fiscal Year 2026	Original Budget		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Local Taxes							
Litigation Tax	$ 337,171	$ 364,217	$ 350,203	$ 336,140	$ 340,222	$ 4,082	1.21%
Telephone Commissions	598,625	710,610	629,775	600,000	612,164	12,164	2.03%
Other Local Revenues	1,668	-	-	-	-	-	N/A
Miscellaneous Refunds	101	-	-	-	-	-	N/A
Total Revenues	$ 937,565	$ 1,074,827	$ 979,978	$ 936,140	$ 952,386	$ 16,246	1.74%

Sumner County, Tennessee
Courthouse and Jail Maintenance Fund
Statement of Appropriations

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets Fiscal Year 2026	Original Budgets Fiscal Year 2027	Difference Dollar	Difference %
County Buildings							
Communications	$ 998	$ -	$ -	$ -	$ -	$ -	N/A
Data Processing Services	-	-	2,926	-	-	-	N/A
Janitorial Services	-	-	53,630	-	54,000	54,000	N/A
Maintenance Agreements	386,989	504,740	570,270	475,000	556,000	81,000	17.05%
Maint and Repair-Buildings	43,057	5,100	65,000	80,000	165,350	85,350	106.69%
Maint and Repair-Equipment	38,179	43,934	89,580	130,000	130,000	-	0.00%
Pest Control	4,610	4,020	5,000	13,604	13,604	-	0.00%
Printing, Stationery and Forms	-	-	86	-	-	-	N/A
Rentals	5,119	1,088	2,000	2,000	2,000	-	0.00%
Disposal Fees	18,258	19,554	24,000	20,700	25,000	4,300	20.77%
Permits	1,065	1,926	2,000	1,125	2,000	875	77.78%
Other Contracted Services	2,167	2,500	15,000	56,420	20,000	(36,420)	-64.55%
Concrete	-	466	364	-	-	-	N/A
Custodial Supplies	14,227	22,748	25,000	177,500	35,000	(142,500)	-80.28%
Data Processing Supplies	-	4,073	50	-	-	-	N/A
Equipment and Machinery Parts	23,060	22,748	14,263	20,000	20,000	-	0.00%
Fertilizer, Lime, and Seed	-	24	84	-	-	-	N/A
Fuel Oil	-	10	180	-	-	-	N/A
General Construction Materials	59,843	71,328	207,216	156,150	156,150	-	0.00%
Lubricants	580	627	500	-	-	-	N/A
Office Supplies	160	700	4,000	-	-	-	N/A
Propane Gas	-	-	-	2,000	2,050	50	2.50%
Sand	74	20	-	-	-	-	N/A
Small Tools	4,993	7,106	11,500	5,400	12,000	6,600	122.22%
Gravel and Chert	-	-	300	1,000	1,000	-	0.00%
Chemicals	274	605	388	250	250	-	0.00%
Other Supplies and Materials	509	1,165	5,000	1,000	5,000	4,000	400.00%
Trustee's Commission	9,362	10,514	10,780	10,813	10,952	139	1.29%
Data Processing Equipment	-	-	18,571	-	-	-	N/A
Food Service Equipment	1,495	8,139	4,342	1,500	5,000	3,500	233.33%
Furniture and Fixtures	12,878	22,958	3,000	16,823	16,500	(323)	-1.92%
Heating and Air Equipment	8,025	-	-	8,025	-	(8,025)	-100.00%
Maintenance Equipment	1,550	440	3,600	-	-	-	N/A
Health Equipment	-	-	134	-	-	-	N/A
Other Equipment	37,748	59,736	45,000	12,450	50,000	37,550	301.61%
Total Appropriations	$ 675,219	$ 816,269	$ 1,183,764	$ 1,191,760	$ 1,281,856	$ 90,096	7.56%

Drug Control Fund

Sumner County, Tennessee
Drug Control Fund
Summary

	Actual Budgetary Fiscal Year 2024	Actual Budgetary Fiscal Year 2025	Estimated Budgetary Fiscal Year 2026	Original Budget		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Beginning Balance							
Restricted	$ 180,956	$ 193,698	$ 161,894	$ 170,011	$ 105,511	$ (64,500)	-37.94%
Total	$ 180,956	$ 193,698	$ 161,894	$ 170,011	$ 105,511	$ (64,500)	-37.94%
Revenues/Sources							
Fines, Forfeitures and Penalties	$ 52,208	$ 50,315	$ 43,970	$ 41,923	$ 49,220	$ 7,297	17.41%
Total	$ 52,208	$ 50,315	$ 43,970	$ 41,923	$ 49,220	$ 7,297	17.41%
Expenditures/Uses							
Drug Enforcement	$ 39,466	$ 82,119	$ 100,353	$ 127,822	$ 127,881	$ 59	0.05%
Total	$ 39,466	$ 82,119	$ 100,353	$ 127,822	$ 127,881	$ 59	0.05%
Ending Balance							
Restricted	$ 193,698	$ 161,894	$ 105,511	$ 84,112	$ 26,850	$ (57,262)	-68.08%
Total	$ 193,698	$ 161,894	$ 105,511	$ 84,112	$ 26,850	$ (57,262)	-68.08%

Sumner County, Tennessee
Drug Control Fund
Statement of Revenues

	Revenues Fiscal Year 2024	Revenues Fiscal Year 2025	Estimated Revenues Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Fines, Forfeitures and Penalties							
Drug Control Fines-Circuit	$ 4,652	$ 4,089	$ 3,562	$ 5,190	$ 3,032	$ (2,158)	-41.57%
Drug Control Fines-General Sessions	15,832	21,941	21,907	8,733	21,874	13,141	150.48%
Proceeds from Confiscated Property	15,724	8,285	2,500	12,000	8,314	(3,686)	-30.72%
Other General Service Charges/Livescan	16,000	16,000	16,000	16,000	16,000	-	0.00%
Total Revenues	$ 52,208	$ 50,315	$ 43,970	$ 41,923	$ 49,220	$ 7,297	17.41%

Sumner County, Tennessee
Drug Control Fund
Statement of Appropriations

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Drug Enforcement							
Contract with Government Agencies	$ 2,680	$ 3,350	$ 3,350	$ 5,340	$ 5,340	$ -	0.00%
Data Processing Services-Livescan	800	-	2,500	21,500	21,500	-	0.00%
Confidential Drug Enforcement Payments	-	-	5,500	-	-	-	N/A
Law Enforcement Supplies	-	-	2,500	6,500	6,500	-	0.00%
Vehicle Parts	137	-	-	-	-	-	N/A
Testing	3,615	1,843	3,500	3,500	3,500	-	0.00%
Trustee's Commissions	361	426	484	482	541	59	12.24%
Law Enforcement Equipment	31,873	-	5,000	6,500	6,500	-	0.00%
Motor Vehicles	-	76,500	77,519	84,000	84,000	-	0.00%
Total Appropriations	$ 39,466	$ 82,119	$ 100,353	$ 127,822	$ 127,881	$ 59	0.05%

Debt Service Fund

Sumner County, Tennessee
General Debt Service Fund
Summary

	Actual Budgetary Fiscal Year 2024	Actual Budgetary Fiscal Year 2025	Estimated Budgetary Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Beginning Balance							
Restricted	$ 16,581,786	$ 23,301,871	$ 7,947,715	$ 7,712,229	$ -	$ (7,712,229)	-100.00%
Restricted/Resource Authority	157,792	120,004	4,642,978	120,004	4,642,978	4,522,974	3769.02%
Committed	11,585,595	20,656,145	32,398,954	30,924,283	28,828,742	(2,095,541)	-6.78%
Total	$ 28,325,172	$ 44,078,020	$ 44,989,647	$ 38,756,516	$ 33,471,720	$ (5,284,796)	-13.64%
Revenues/Sources							
Local Taxes	$ 36,787,071	$ 5,377,138	$ 2,970,375	$ 3,266,622	$ 7,275,506	$ 4,008,883	122.72%
Other Local Revenues	10,002,075	11,860,347	6,454,567	5,014,586	5,352,115	337,529	6.73%
Other Government and Citizens Groups	727,762	5,282,649	753,050	753,050	789,550	36,500	4.85%
State of Tennessee	47,512	18,358	-	-	-	-	N/A
Total	$ 47,564,421	$ 22,538,492	$ 10,177,992	$ 9,034,258	$ 13,417,170	$ 4,382,912	48.51%
Expenditures/Uses							
Other Operations							
General Government - Principal	$ 5,114,854	$ 3,815,940	$ 4,005,785	$ 4,005,785	$ 4,249,648	$ 243,863	6.09%
Education - Principal	16,545,146	8,919,060	9,369,215	9,369,215	9,840,352	471,137	5.03%
General Government - Interest	2,789,173	2,565,903	2,370,359	2,370,359	2,168,436	(201,923)	-8.52%
Education - Interest	6,740,695	6,106,341	5,651,259	5,651,259	5,203,633	(447,626)	-7.92%
General Government - Other	619,369	217,285	295,301	365,079	228,713	(136,366)	-37.35%
Education - Other	2,336	2,336	4,000	4,000	4,000	-	0.00%
Other Financing Uses	-	-	-	-	9,245,000	9,245,000	N/A
Total	$ 31,811,573	$ 21,626,865	$ 21,695,919	$ 21,765,697	$ 30,939,782	$ 9,174,085	42.15%
Ending Balance							
Restricted	$ 23,301,871	$ 7,947,715	$ -	$ -	$ -	$ -	N/A
Restricted/Resource Authority	120,004	4,642,978	4,642,978	120,004	4,642,978	4,522,974	3769.02%
Committed	20,656,145	32,398,954	28,828,742	25,905,073	11,306,130	(14,598,943)	-56.36%
Total	$ 44,078,020	$ 44,989,647	$ 33,471,720	$ 26,025,077	$ 15,949,108	$ (10,075,969)	-38.72%

Sumner County, Tennessee
General Debt Service Fund
Statement of Revenues

	Revenues Fiscal Year 2024	Revenues Fiscal Year 2025	Estimated Revenues Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Local Taxes							
Current Property Taxes	$ 14,981,867	$ 252,794	$ -	$ -	$ 3,462,856	$ 3,462,856	N/A
Trustee Collections-Prior Years	117,258	169,587	3,175	2,746	-	(2,746)	-100.00%
Trustee Collections-Bankruptcies	1,528	860	9	-	202	202	N/A
Clerk and Master Collections-Prior Years	35,111	208,901	1,664	1,696	-	(1,696)	-100.00%
Interest and Penalty	24,326	27,279	663	637	-	(637)	-100.00%
Payment in Lieu Taxes-TVA	351	6	-	-	74	74	N/A
Payment in Lieu Taxes-Local Utility	54,615	1,090	-	-	13,913	13,913	N/A
Payment in Lieu Taxes	41,924	2,406	-	-	472,343	472,343	N/A
County Local Option Taxes							
Local Option Sales Tax	17,371,643	-	-	-	-	-	N/A
Litigation Tax	135,423	147,383	147,688	142,608	147,442	4,834	3.39%
Adequate Facility Tax - Zone A	686,398	559,179	520,268	493,212	484,717	(8,494)	-1.72%
Adequate Facility Tax - Zone B	2,893,101	3,039,625	1,315,574	2,295,668	1,894,233	(401,435)	-17.49%
Adequate Facility Tax - Zone C	-	639,160	486,067	-	486,067	486,067	N/A
Adequate Facility Tax - Zone D	443,526	328,868	495,268	330,055	313,658	(16,398)	-4.97%
Other Local Revenues							
Investment Income	8,503,572	10,335,973	5,599,576	4,486,651	4,799,137	312,487	6.96%
Investment Income/Direct Interest	566,978	1,406,836	806,561	517,935	527,977	10,042	1.94%
2019 Bond MM Interest	7,411	1,585	880	-	-	-	N/A
2020 Bond MM Interest	346,956	10,572	1,700	-	-	-	N/A
2021 Bond MM Interest	423,326	7,313	850	-	-	-	N/A
2021A-2 Bond MM Interest	153,832	98,068	45,000	10,000	25,000	15,000	150.00%
State Revenues							
State Revenue Sharing-Telecommunications	22,900	373	-	-	-	-	N/A
Other State Revenue	24,612	17,985	-	-	-	-	N/A
Other Government and Citizens Groups							
Contributions-Resource Authority Bond	765,550	759,675	753,050	753,050	789,550	36,500	4.85%
Contributions-Resource Authority Bond Rec	(37,788)	4,522,974	-	-	-	-	N/A
Total Revenues	$ 47,564,421	$ 22,538,492	$ 10,177,992	$ 9,034,258	$ 13,417,170	$ 4,382,912	48.51%

Sumner County, Tennessee
General Debt Service Fund
Statement of Appropriations

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Principal on Debt							
General Government							
Principal on 2015 Bonds	$ 387,000	$ 405,643	$ 425,571	$ 425,571	$ 446,143	$ 20,572	4.83%
Principal on 2020 Bonds	2,842,941	2,985,297	3,140,214	3,140,214	3,303,505	163,291	5.20%
Principal on 2021A-1 Refunding	1,474,913	-	-	-	-	-	N/A
Principal on 2021A-2 Bonds	410,000	425,000	440,000	440,000	500,000	60,000	13.64%
Education							
Principal on 2015 Bonds	2,623,000	2,749,357	2,884,429	2,884,429	3,023,857	139,428	4.83%
Principal on 2019 Bonds	3,655,000	3,840,000	4,040,000	4,040,000	4,245,000	205,000	5.07%
Principal on 2020 Bonds	552,059	579,703	609,786	609,786	641,495	31,709	5.20%
Principal on 2021-1 Refunding	-	-	-	-	-	-	N/A
Principal on 2021-2 Bonds	1,660,000	1,750,000	1,835,000	1,835,000	1,930,000	95,000	5.18%
Principal on 2021A-1 Refunding	8,055,087	-	-	-	-	-	N/A
Interest on Debt							
General Government							
Interest on 2015 Bonds	214,966	195,150	174,369	174,369	157,038	(17,331)	-9.94%
Interest on 2020 Bonds	2,181,784	2,036,078	1,882,940	1,882,940	1,721,848	(161,092)	-8.56%
Interest on 2021A-1 Refunding	36,873	-	-	-	-	-	N/A
Interest on 2021A-2 Bonds	355,550	334,675	313,050	313,050	289,550	(23,500)	-7.51%
Education							
Interest on 2015 Bonds	1,456,990	1,322,682	1,181,837	1,181,837	1,064,368	(117,469)	-9.94%
Interest on 2019 Bonds	3,265,806	3,078,431	2,881,431	2,881,431	2,674,306	(207,125)	-7.19%
Interest on 2020 Bonds	423,672	395,378	365,641	365,641	334,359	(31,282)	-8.56%
Interest on 2021-2 Bonds	1,392,850	1,309,850	1,222,350	1,222,350	1,130,600	(91,750)	-7.51%
Interest on 2021A-1 Refunding	201,377	-	-	-	-	-	N/A
Other Debt Service							
General Government							
Refunds	-	-	10,802	-	-	-	N/A
Trustee's Commission	618,619	207,585	117,881	103,579	207,213	103,634	100.05%
Other Charges/Paying Agent Fee	750	750	1,500	1,500	1,500	-	0.00%
Other Debt Service/Rebate and Costs	-	8,950	165,118	260,000	20,000	(240,000)	-92.31%
Education							
Other Charges/Paying Agent Fees	2,336	2,336	4,000	4,000	4,000	-	0.00%
Other Financing Uses							
Payment on 2015 Bond	-	-	-	-	9,245,000	9,245,000	N/A
Total Appropriations	$ 31,811,573	$ 21,626,865	$ 21,695,919	$ 21,765,697	$ 30,939,782	$ 9,174,085	42.15%

Capital Projects Fund

Sumner County, Tennessee
Capital Projects Fund
Summary

	Actual Budgetary Fiscal Year 2024	Actual Budgetary Fiscal Year 2025	Estimated Budgetary Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Beginning Balance							
Direct - Education (5713)	$ 1,639	$ -	$ -	$ -	$ -	$ -	N/A
Indirect - Education (proj 80005)	8,064	-	2,340	2,340	-	(2,340)	-100.00%
Restricted for 2020 Bond Projects (5714/5715)							
Non-education (5715)	51,795	8,100	152,714	-	-	-	N/A
Education (5714)	3,006	2,732	2,732	2,732	-	(2,732)	-100.00%
Restricted for 2021 Bond Projects (5716)							
Education	32,500	32,500	32,500	32,500	-	(32,500)	-100.00%
Restricted for Resource Authority (5703)	12,427,208	11,423,024	7,107,022	10,000,000	-	(10,000,000)	-100.00%
Restricted for Cap Proj-Local Funding (5701)	8,370,048	8,589,382	9,683,327	8,188,548	31,378,230	23,189,682	283.20%
Assigned for Highway-Local Funding (5701)	-	-	15,500,000	15,500,000	10,500,000	(5,000,000)	-32.26%
Restricted for Other Capital Projects (5702)							
Nonspendable-Prepaid	-	8,624	-	-	-	-	N/A
Highway Construction/SR258 Intersection	17,234	(31,217)	(21,336)	(21,336)	(46,336)	(25,000)	117.17%
CDBG Waterlines	648	-	-	-	-	-	N/A
Local Government Recovery Grant	145,577	94,785	50,000	-	-	-	N/A
Flood Hazard Mitigation	(138,221)	(138,221)	-	-	-	-	N/A
ADA Grant	(92,800)	(56,745)	(56,745)	(56,745)	(56,745)	-	0.00%
Parking Garage	(2,400,000)	(907,496)	(907,496)	(907,496)	-	907,496	-100.00%
Brown Park @ Liberty Creek	-	10,400	5,729	-	-	-	N/A
Greenway Projects-Tree Planting	78	-	-	-	-	-	N/A
Clark House Grant	1,314	-	-	-	-	-	N/A
Total	$ 18,428,090	$ 19,035,868	$ 31,550,787	$ 32,740,543	$ 41,775,149	$ 9,034,606	27.59%
Revenues/Sources							
Local Taxes	$ 4,715,750	$ 35,243,696	$ 32,609,660	$ 31,705,122	$ 23,940,383	$ (7,764,739)	-24.49%
Other Local Revenues	-	223,122	-	-	-	-	N/A
State of Tennessee	57,089	192,490	255,402	2,014,306	2,832,844	818,538	40.64%
Federal Government	36,055	-	-	1,122,025	3,522,025	2,400,000	213.90%
Other Governments and Citizens Groups	1,492,504	-	703,420	937,496	130,000	(807,496)	-86.13%
Total	$ 6,301,398	$ 35,659,308	$ 33,568,483	$ 35,778,949	$ 30,425,251	$ (5,353,698)	-93.61%
Expenditures/Uses							
General Administration Projects	$ 108,355	$ 642,315	$ 642,577	$ 677,652	$ 440,874	$ (236,778)	-34.94%
Other General Government Projects	(127,241)	219,207	1,750,274	5,422,791	6,286,036	863,245	15.92%
Administration of Justice Projects	1,540,513	702,908	489,993	150,000	-	(150,000)	-100.00%
Public Safety Projects	1,214,169	5,534,997	4,745,361	4,466,100	10,401,332	5,935,232	132.90%
Public Health and Welfare Projects	2,156,655	5,681,357	8,950,395	14,865,000	9,121,753	(5,743,247)	-38.64%
Social, Cultural and Recreational Projects	26,016	(8,245)	30,000	53,000	13,000	(40,000)	-75.47%
Highway and Street Capital Projects	765,176	4,999,266	6,697,949	10,910,446	11,682,155	771,709	7.07%
Education Capital Projects	9,977	5,372,583	37,572	37,572	-	(37,572)	-100.00%
Total	$ 5,693,620	$ 23,144,388	$ 23,344,121	$ 36,582,561	$ 37,945,150	$ 1,362,589	3.72%

	Actual Budgetary Fiscal Year 2024	Actual Budgetary Fiscal Year 2025	Estimated Budgetary Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Ending Balance							
Restricted for 2019 Bond Projects							
Indirect - Education (proj 80005)	$ -	$ 2,340	$ -	$ -	$ -	$ -	N/A
Restricted for 2020 Bond Projects (5714/5715)							
Non-education (5715)	8,100	152,714	-	-	-	-	N/A
Education (5714)	2,732	2,732	-	-	-	-	N/A
Restricted for 2021 Bond Projects (5716)							
Education	32,500	32,500	-	-	-	-	N/A
Restricted for Resource Authority (5703)	11,423,024	7,107,022	-	-	-	-	N/A
Restricted for Cap Proj-Local Funding (5701)	8,589,382	9,683,327	31,378,230	21,436,932	28,755,250	7,318,318	34.14%
Assigned for Highway-Local Funding (5701)	-	15,500,000	10,500,000	10,500,000	5,500,000	(5,000,000)	-47.62%
Restricted for Other Capital Projects (5702)							
Nonspendable-Prepaid	8,624	-	-	-	-	-	N/A
Highway Construction/SR258 Intersection	(31,217)	(21,336)	(46,336)	-	-	-	N/A
Local Government Recovery Grant	94,785	50,000	-	-	-	-	N/A
Flood Hazard Mitigation	(138,221)	-	-	-	-	-	N/A
ADA Grant	(56,745)	(56,745)	(56,745)	-	-	-	N/A
Parking Garage	(907,496)	(907,496)	-	-	-	-	N/A
Brown Park @ Liberty Creek	10,400	5,729	-	-	-	-	N/A
Total	$ 19,035,868	$ 31,550,787	$ 41,775,149	$ 31,936,932	$ 34,255,250	$ 2,318,318	7.26%

Sumner County, Tennessee
Capital Projects Fund
Statement of Revenues

	Revenues Fiscal Year 2024	Revenues Fiscal Year 2025	Estimated Revenues Fiscal Year 2026	Original Budget Fiscal Year 2026	Original Budget Fiscal Year 2027	Difference Dollar	Difference %
Local Taxes							
Current Property Taxes	$ 4,481,897	$ 29,992,092	$ 26,881,677	$ 26,395,622	$ 18,330,052	$ (8,065,570)	-30.56%
Trustee Collections-Prior Years	123,562	173,606	378,210	327,091	288,799	(38,292)	-11.71%
Trustee Collections-Bankruptcies	1,304	761	1,084	2,632	1,071	(1,561)	-59.32%
Clerk and Master Collections-Prior Years	50,552	62,492	198,174	202,094	186,676	(15,418)	-7.63%
Interest and Penalty	29,450	38,330	79,006	75,880	69,022	(6,858)	-9.04%
Payment in Lieu Taxes-TVA	105	685	590	590	392	(198)	-33.60%
Payment in Lieu Taxes-Local Utility	16,338	129,801	109,587	122,704	73,646	(49,058)	-39.98%
Payment in Lieu Taxes	12,542	286,593	262,096	57,458	197,503	140,045	243.74%
Local Option Sales Tax	-	4,559,336	4,699,237	4,521,051	4,793,222	272,171	6.02%
Other Local Revenues							
Miscellaneous Refunds	-	122	-	-	-	-	N/A
Miscellaneous Refunds/CH Project	-	223,000	-	-	-	-	N/A
State of Tennessee							
State Revenue Sharing-Telecommunications	6,850	44,387	37,416	37,044	24,578	(12,466)	-33.65%
Other State Revenue (State Sales)	-	-	17,986	26,982	17,986	(8,996)	-33.34%
Gen Govt Grant/Brown Park	10,400	-	-	-	-	-	N/A
Gen Govt Grant/SR258 Intersection	39,839	9,881	200,000	1,950,280	2,790,280	840,000	43.07%
Flood Control/Flood Hazard Mit	-	138,222	-	-	-	-	N/A
Federal Government							
CDBG Waterline Grant	-	-	-	-	2,400,000	2,400,000	N/A
COVID19 Grant 1/CRRSAA ADA	36,055	-	-	1,122,025	1,122,025	-	0.00%
Contributions-City of Hendersonville for SR258 Int	-	-	-	30,000	130,000	100,000	333.33%
Contributions-City of Gallatin for Parking Garage	1,492,504	-	703,420	907,496	-	(907,496)	-100.00%
Total Revenues	$ 6,301,398	$ 35,659,308	$ 33,568,483	$ 35,778,949	$ 30,425,251	$ (5,353,698)	-14.96%

Sumner County, Tennessee
Capital Projects Fund
Statement of Appropriations

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets Fiscal Year 2026	Original Budgets Fiscal Year 2027	Difference Dollar	Difference %
Local							
General Administration Projects							
Trustee's Commission	$ 108,355	$ 642,315	$ 642,577	$ 677,652	$ 440,874	$ (236,778)	-34.94%
Total General Administration Projects	$ 108,355	$ 642,315	$ 642,577	$ 677,652	$ 440,874	$ (236,778)	-34.94%
Other General Government Projects							
Waterline Projects	$ -	$ -	$ -	$ -	$ 600,000	$ 600,000	N/A
ERP Data Processing Services	-	(70,898)	-	-	-	-	N/A
Phone System	12,619	-	-	-	-	-	N/A
Architects (Archives Roof)	9,000	-	-	-	-	-	N/A
Software (Planning & Engineering/Codes)	-	-	-	-	150,000	150,000	N/A
Comprehensive Plan (Planning & Engineering)	(213,461)	-	-	113,461	213,461	100,000	88.14%
Bldg Improvements (Admin Bldg Roof)	-	-	10,000	1,500,000	100,000	(1,400,000)	-93.33%
Maintenance Plan for all County Buildings	-	-	150,000	150,000	-	(150,000)	-100.00%
Bldg Improvements (Finance Office Remodel)	6,427	-	-	-	-	-	N/A
Bldg Improvements (ADA)	-	-	100,000	150,000	150,000	-	0.00%
Bldg Improvements (New Courthouse)	-	-	-	-	40,000	40,000	N/A
Bldg Improvements (Archives Roof)	-	98,514	-	-	-	-	N/A
Heat and Air Equip (Various County Buildings)	16,006	59,075	200,000	777,445	577,445	(200,000)	-25.73%
Motor Vehicles (Building and Codes)	-	-	37,588	38,000	-	(38,000)	-100.00%
Motor Vehicles (Maintenance)	-	-	-	-	49,000	49,000	N/A
Motor Vehicles (Assessor of Property)	-	73,567	-	-	36,000	36,000	N/A
Other Construction (ADA Grant Match-Rolling Acres Sidewalks)	-	-	-	257,350	257,350	-	0.00%
Other Construction (Hollows Drainage-Phase 2)	-	50,325	971,255	971,255	-	(971,255)	-100.00%
Other Construction (Hollows Drainage-Phase 3)	-	-	-	-	250,000	250,000	N/A
Other Contracted Services (Flood Hazard Mitigation)	-	-	2,500	-	-	-	N/A
Other Construction (Flood Hazard Mitigation)	-	-	75,000	200,000	222,500	22,500	11.25%
Other Construction (Various County Bldg Parking Lot Imp)	-	-	203,931	200,000	175,000	(25,000)	-12.50%
Total Other General Government Projects	$ (169,409)	$ 210,583	$ 1,750,274	$ 4,357,511	$ 2,820,756	$ (1,536,755)	-35.27%
Administration of Justice Projects							
Architects (New Courthouse)	$ 93,000	$ 85,000	$ -	$ -	$ -	$ -	N/A
Printing (New Courthouse)	-	2,656	-	-	-	-	N/A
Permits (New Courthouse)	165	-	-	-	-	-	N/A
Other Contracted Services (New Courthouse)	4,875	(28,560)	-	-	-	-	N/A
Data Processing Supplies (New Courthouse)	983	-	-	-	-	-	N/A
General Construction Materials (New Courthouse)	1,523	(1,523)	-	-	-	-	N/A
Office Supplies (New Courthouse)	1,956	-	-	-	-	-	N/A
Software (New Courthouse)	5,181	-	-	-	-	-	N/A
Other Supplies & Materials (New Courthouse)	3,075	2,351	-	-	-	-	N/A
Building Construction (New Courthouse)	691,125	21,846	-	-	-	-	N/A
Building Improvements (New Courtroom)	-	-	724,685	-	-	-	N/A
Communication Equipment (New Courthouse)	3,942	980	-	-	-	-	N/A
Data Processing Equipment (New Courthouse)	61,090	-	-	-	-	-	N/A
Food Service Equipment (New Courthouse)	10,243	-	-	-	-	-	N/A
Furniture & Fixtures (New Courthouse)	53,024	(1,580)	-	-	-	-	N/A
Architect (Parking Garage)	31,250	(5,750)	-	-	-	-	N/A
Data Processing Services (Parking Garage)	1,986	-	-	-	-	-	N/A
Engineering Services (Parking Garage)	10,000	20,000	(4,383)	-	-	-	N/A

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Printing (Parking Garage)	1,513	-	-	-	-	-	N/A
Office Supplies (Parking Garage)	260	-	-	-	-	-	N/A
Other Supplies & Materials (Parking Garage)	205	-	-	-	-	-	N/A
Building Construction (Parking Garage)	521,422	(18,418)	-	-	-	-	N/A
Other Equipment (Parking Garage)	-	105,552	-	-	-	-	N/A
Other Contracted Services (Franklin Street Stormwater)	-	400,450	(286,957)	-	-	-	N/A
Other Construction (Franklin Street Stormwater)	-	264,519	(8,352)	-	-	-	N/A
Building Imp (Former General Sessions Courtroom)	-	-	-	150,000	-	(150,000)	-100.00%
Architects (Former General Sessions Courtroom)	-	-	65,000	-	-	-	N/A
Total Administration of Justice Projects	$ 1,496,818	$ 847,522	$ 489,993	$ 150,000	$ -	$ (150,000)	-100.00%
Public Safety Projects							
Building Imp (Ballistic Barrier at Courthouse)	$ -	$ -	$ -	$ -	$ 50,000	$ 50,000	N/A
Architects (Former General Sessions Courtroom)	-	-	320,000	-	-	-	N/A
Building Imp (Former General Sessions Courtroom)	-	-	-	100,000	6,280,253	6,180,253	6180.25%
Food Service Equipment (Animal Control)	-	-	-	-	35,000	35,000	N/A
Other Equipment (Animal Control)	38,500	16,425	15,873	-	125,000	125,000	N/A
Other Construction (Animal Control)	-	19,400	-	-	-	-	N/A
Architects (Sheriff)	122,208	(500)	-	-	-	-	N/A
Law Enforcement Supplies (Sheriff)	-	-	-	-	35,000	35,000	N/A
Software (Sheriff)	-	117,759	-	-	-	-	N/A
Building Improvements (Sheriff)	-	-	87,019	-	-	-	N/A
Communication Equipment (Sheriff)	-	-	75,005	-	-	-	N/A
Data Processing Equipment (Sheriff)	(355)	759,873	97,215	100,000	-	(100,000)	-100.00%
Law Enforcement Equipment (Sheriff)	5,781	-	88,057	88,200	906,769	818,569	928.08%
Maintenance Equipment (Sheriff)	-	-	-	-	15,000	15,000	N/A
Motor Vehicles (Sheriff)	1,021,360	1,558,858	2,685,371	2,686,000	2,500,000	(186,000)	-6.92%
Other Equipment (Sheriff)	-	-	-	77,000	-	(77,000)	-100.00%
Building Improvements (Range)	-	-	10,000	100,000	20,000	(80,000)	-80.00%
Other Construction (Range)	-	-	-	-	25,000	25,000	N/A
Building Improvements (Sheriff's Training Center)	-	17,214	-	-	10,000	10,000	N/A
Data Processing Services (Jail)	-	-	42,275	-	-	-	N/A
Maint and Repair-Building (Jail)	-	-	337,725	380,000	-	(380,000)	-100.00%
Building Improvements (Jail)	-	115,729	41,228	128,000	-	(128,000)	-100.00%
Communication Equipment (Jail)	-	179,992	-	-	-	-	N/A
Data Processing Equipment (Jail)	-	-	5,100	-	100,000	100,000	N/A
Food Service Equipment (Jail)	26,675	-	50,000	50,000	50,000	-	0.00%
Heat and Air Equipment (Jail)	-	-	550,000	675,000	-	(675,000)	-100.00%
Other Equipment (Jail)	-	1,790,256	209,743	-	100,000	100,000	N/A
Legal Notices (Oak Grove VFD)	-	17	-	-	-	-	N/A
Permits (Oak Grove VFD)	-	6,563	-	-	-	-	N/A
Other Contracted Services (Oak Grove VFD)	-	25,424	(15,160)	-	-	-	N/A
Building Construction (Oak Grove VFD)	-	804,646	64,010	-	-	-	N/A
Maint and Repair-Equipment (EMA)	-	-	-	-	19,000	19,000	N/A
Furniture and Fixtures (EMA)	-	-	14,000	14,000	-	(14,000)	-100.00%
Motor Vehicles (EMA)	-	79,937	-	-	88,000	88,000	N/A
Other Equipment (EMA)	-	43,403	67,900	67,900	42,310	(25,590)	-37.69%
Total Public Safety Projects	$ 1,214,169	$ 5,534,997	$ 4,745,361	$ 4,466,100	$ 10,401,332	$ 5,935,232	132.90%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Public Health and Welfare Projects							
Architects (EMS7 Westmoreland)	$ -	$ 35,115	$ 64,337	$ -	$ -	$ -	N/A
Permits (EMS7 Westmoreland)	-	-	125	-	-	-	N/A
Building Construction (EMS7 Westmoreland)	-	865,881	255,241	-	31,753	31,753	N/A
Other Contracted Services (EMS7 Westmoreland)	-	21,142	9,300	-	-	-	N/A
Building Construction (EMS8 Oak Grove)	-	-	-	-	4,000,000	4,000,000	N/A
Building Construction (EMS14 White House)	-	-	10,000	3,500,000	3,490,000	(10,000)	-0.29%
Maint & Repair-Vehicles (EMS)	-	-	139,370	-	-	-	N/A
Data Processing Equipment (EMS)	-	-	70,000	-	-	-	N/A
Law Enforcement Equipment (EMS)	-	-	70,000	70,000	-	(70,000)	-100.00%
Maintenance Equipment (EMS)	-	-	60,000	60,000	-	(60,000)	-100.00%
Motor Vehicles (EMS)	-	-	-	160,000	-	(160,000)	-100.00%
Motor Vehicles-Ambulances (EMS)	883,987	-	960,000	800,000	1,350,000	550,000	68.75%
Health Equipment (EMS)	268,484	164,968	205,000	205,000	250,000	45,000	21.95%
Other Equipment (EMS)	-	178,694	-	70,000	-	(70,000)	-100.00%
Heat and Air Equip (Gallatin Health)	-	99,555	-	-	-	-	N/A
Total Public Health and Welfare Projects	$ 1,152,471	$ 1,365,355	$ 1,843,373	$ 4,865,000	$ 9,121,753	$ 4,256,753	87.50%
Social, Cultural, and Recreational Projects							
Building Improvements (Bridal House)	$ -	$ -	$ 5,000	$ -	$ 13,000	$ 13,000	N/A
Building Improvements (Gallatin Library)	30,607	-	25,000	53,000	-	(53,000)	-100.00%
Building Improvements (Millersville Library)	-	1,977	-	-	-	-	N/A
Other Construction (Brown Park @ Liberty Creek)	-	(9,164)	-	-	-	-	N/A
Other Construction (Brown Park Grant Match)	-	(5,729)	-	-	-	-	N/A
Other Construction (Sumner Parks and Recreation)	(4,591)	-	-	-	-	-	N/A
Total Social, Cultural, and Recreational Projects	$ 26,016	$ (12,916)	$ 30,000	$ 53,000	$ 13,000	$ (40,000)	-75.47%
Highway and Street Capital Projects							
Other Contract Services	$ -	$ 1,000,000	$ 3,000,000	$ -	$ -	$ -	N/A
Asphalt-Hot Mix	-	3,000,000	2,000,000	5,000,000	5,000,000	-	N/A
Highway Const/LHP-Latimer Lane Intersection	-	-	250,000	3,000,000	2,750,000	(250,000)	-8.33%
Highway Const/SR258 Intersection	9,810	175	25,000	217,486	292,486	75,000	34.48%
Highway Equipment	548,965	696,879	412,015	734,015	765,725	31,709	4.32%
Motor Vehicles	58,743	302,213	785,934	-	-	-	N/A
Other Equipment	24,987	-	-	-	-	-	N/A
Traffic Control Equipment	34,381	-	-	-	-	-	N/A
Total Highway and Street Capital Projects	$ 676,886	$ 4,999,266	$ 6,472,949	$ 8,951,501	$ 8,808,211	$ (143,291)	-1.60%
Education Projects							
Building Construction (White House Intermediate)	$ -	$ (2,986)	$ -	$ -	$ -	$ -	N/A
Furniture and Fixtures (White House Intermediate)	-	2,909	-	-	-	-	N/A
Other Construction (Libery Creek Utilities)	-	(25,000)	-	-	-	-	N/A
Building Construction (BHS Stadium)	-	1,800,000	-	-	-	-	N/A
Building Construction (HHS Stadium)	-	1,800,000	-	-	-	-	N/A
Building Construction (PHS Stadium)	-	1,800,000	-	-	-	-	N/A
Total Education Projects	$ -	$ 5,374,923	$ -	$ -	$ -	$ -	N/A
Total Local (5701)	$ 4,505,306	$ 18,962,045	$ 15,974,527	$ 23,520,764	$ 31,605,926	$ 8,085,162	34.37%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets Fiscal Year 2026	Original Budgets Fiscal Year 2027	Difference Dollar	Difference %
Bond Proceeds 2019							
Education Capital Projects							
Liberty Creek Schools Other Equipment	$ 9,702	$ -	$ -	$ -	$ -	$ -	N/A
Liberty Creek Schools Off-campus Utilities	-	(2,340)	2,340	2,340	-	(2,340)	-100.00%
Total Bond Proceeds 2019 (5713)	$ 9,702	$ (2,340)	$ 2,340	$ 2,340	$ -	$ (2,340)	-100.00%
Bond Proceeds 2020							
Administration of Justice Projects							
Data Processing Services (New Courthouse)	$ 114,471	$ -	$ -	$ -	$ -	$ -	N/A
Other Contracted Services (New Courthouse)	-	(106,686)	-	-	-	-	N/A
Building Construction (New Courthouse)	(77,185)	(48,560)	-	-	-	-	N/A
Data Processing Equipment (New Courthouse)	6,409	(290)	-	-	-	-	N/A
Furniture and Fixtures (New Courthouse)	-	(6,883)	-	-	-	-	N/A
Other Contracted Services (Parking Garage)	-	(30,756)	-	-	-	-	N/A
Other Construction (Franklin Street)	-	48,560	-	-	-	-	N/A
Total Administration of Justice Projects	$ 43,695	$ (144,614)	$ -	$ -	$ -	$ -	N/A
Education Projects							
Furniture and Fixtures/Liberty Creek Schools	$ -	$ -	$ 2,732	$ 2,732	$ -	$ (2,732)	-100.00%
Other Equipment/Liberty Creek Schools	275	-	-	-	-	-	N/A
Total Education Projects	$ 275	$ -	$ 2,732	$ 2,732	$ -	$ (2,732)	-100.00%
Total Bond Proceeds 2020 (5714/5715)	$ 43,970	$ (144,614)	$ 2,732	$ 2,732	$ -	$ (2,732)	-100.00%
Bond Proceeds 2021							
Education Projects							
Printing Stationary/Liberty Creek Middle School	$ -	$ 1,401	$ -	$ -	$ -	$ -	N/A
Other Contracted Services/Liberty Creek Middle School	-	-	32,500	32,500	-	(32,500)	-100.00%
Building Construction/Liberty Creek Middle School	-	(1,401)	-	-	-	-	N/A
Total Education Projects	$ -	$ -	$ 32,500	$ 32,500	$ -	$ (32,500)	-100.00%
Total Bond Proceeds 2021 (5716)	$ -	$ -	$ 32,500	$ 32,500	$ -	$ (32,500)	-100.00%
Bond Proceeds Resource Authority							
Public Health and Welfare Projects							
Building Construction	$ 631,972	$ 4,228,872	$ 7,107,022	$ 10,000,000	$ -	$ (10,000,000)	-100.00%
Engineering Services	372,212	87,130	-	-	-	-	N/A
Total Public Health and Welfare Projects	$ 1,004,184	$ 4,316,002	$ 7,107,022	$ 10,000,000	$ -	$ (10,000,000)	-100.00%
Total Bond Proceeds Resource Authority (5703)	$ 1,004,184	$ 4,316,002	$ 7,107,022	$ 10,000,000	$ -	$ (10,000,000)	-100.00%
Other Sources							
Other General Government Projects							
CDBG Waterline Grant	$ -	$ -	$ -	$ -	$ 2,400,000	$ 2,400,000	N/A
Loc Recov/Disaster Recovery IT Upgrades	40,777	-	-	-	-	-	N/A
Software/Disaster Recovery IT Upgrades	1,391	8,624	-	-	-	-	N/A
Other Construction/ADA Grant (Rolling Acres Sidewalks)	-	-	-	1,065,280	1,065,280	-	0.00%
Total Other General Government Projects	$ 42,168	$ 8,624	$ -	$ 1,065,280	$ 3,465,280	$ 2,400,000	225.29%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Social, Cultural, and Recreational Projects							
Refunds/Brown Park Grant	$ -	$ 10,400	$ -	$ -	$ -	$ -	N/A
Other Construction/Brown Park Grant	-	(5,729)	-	-	-	-	N/A
Total Social, Cultural, and Recreational Projects	$ -	$ 4,671	$ -	$ -	$ -	$ -	N/A
Highway and Street Capital Projects							
Highway Construction/SR258 Intersection	$ 78,480	$ -	$ 200,000	$ 1,741,284	$ 2,581,284	$ 840,000	48.24%
Highway Construction/SR258 Intersection-Hendersonville	9,810	-	25,000	217,660	292,660	75,000	34.46%
Total Highway and Street Capital Projects	$ 88,290	$ -	$ 225,000	$ 1,958,944	$ 2,873,944	$ 915,000	46.71%
Total Other Sources (5702)	$ 130,458	$ 13,295	$ 225,000	$ 3,024,224	$ 6,339,224	$ 3,315,000	109.61%
Total Appropriations	$ 5,693,620	$ 23,144,388	$ 23,344,121	$ 36,582,561	$ 37,945,150	$ 1,362,589	3.72%

Highway/Public Works Fund

Sumner County, Tennessee
Highway/Public Works Fund
Summary

	Actual Budgetary Fiscal Year 2024	Actual Budgetary Fiscal Year 2025	Estimated Budgetary Fiscal Year 2026	Original Budgets		Difference	
				Fiscal year 2026	Fiscal year 2027	Dollar	%
Beginning Balance							
Restricted	$ 2,536,793	$ 2,736,258	$ 3,362,006	$ 2,939,433	$ 2,506,237	$ (433,196)	-14.74%
Total	$ 2,536,793	$ 2,736,258	$ 3,362,006	$ 2,939,433	$ 2,506,237	$ (433,196)	-14.74%
Revenues/Sources							
Local Taxes	$ 3,757,117	$ 3,926,192	$ 3,804,207	$ 3,846,235	$ 4,605,940	$ 759,705	19.75%
Licenses and Permits	45,650	50,150	37,150	49,425	37,150	(12,275)	-24.84%
Charges for Current Services	200	4,500	-	-	-	-	N/A
Other Local Revenues	38,808	138,067	26,662	92,000	29,535	(62,465)	-67.90%
State of Tennessee	5,217,656	6,187,723	6,032,137	5,997,192	5,908,537	(88,655)	-1.48%
Federal Government	-	166,019	120,000	-	-	-	N/A
Other Governments and Citizens Groups	487,905	-	87,945	-	-	-	N/A
Other Sources (Non-Revenue)	47,325	110,233	44,175	-	50,000	50,000	N/A
Total	$ 9,594,661	$ 10,582,884	$ 10,152,276	$ 9,984,852	$ 10,631,162	$ 646,310	6.47%
Expenditures/Uses							
Administration	$ 281,042	$ 316,278	$ 310,347	$ 342,135	$ 356,836	$ 14,701	4.30%
Highway and Bridge Maintenance	5,749,612	6,061,417	6,499,923	6,759,976	7,104,183	344,207	5.09%
Equipment Operation/Maintenance	1,128,584	1,150,220	1,357,218	1,375,916	1,489,768	113,852	8.27%
Quarry Operation	7,336	6,774	24,313	83,030	89,460	6,430	7.74%
Litter Collection	81,611	66,234	79,604	87,800	87,800	-	0.00%
Other Charges	637,378	673,683	703,462	766,620	865,717	99,097	12.93%
Employee Benefits	1,503,494	1,600,042	1,833,497	1,828,748	2,088,498	259,750	14.20%
Capital Outlay	6,139	82,488	199,681	209,656	5,000	(204,656)	-97.62%
Total	$ 9,395,195	$ 9,957,136	$ 11,008,044	$ 11,453,881	$ 12,087,262	$ 633,381	5.53%
Ending Balance							
Restricted	$ 2,736,258	$ 3,362,006	$ 2,506,237	$ 1,470,404	$ 1,050,137	$ (420,267)	-28.58%
Total	$ 2,736,258	$ 3,362,006	$ 2,506,237	$ 1,470,404	$ 1,050,137	$ (420,267)	-28.58%

Sumner County, Tennessee
Highway/Public Works Fund
Statement of Revenues

	Revenues Fiscal Year 2024	Revenues Fiscal Year 2025	Estimated Revenues Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Local Taxes							
Current Property Tax	$ 828,902	$ 853,829	$ 887,334	$ 871,290	$ 1,477,485	$ 606,195	69.57%
Trustee Collections-Prior Years	9,910	12,693	10,767	9,311	9,533	222	2.38%
Trustee Collections-Bankruptcies	94	59	31	87	86	(1)	-1.15%
Clerk and Master Collections-Prior Years	3,563	11,559	5,641	5,753	6,162	409	7.11%
Interest and Penalty	2,433	2,368	2,249	2,160	2,278	118	5.46%
Payment in Lieu Taxes-TVA	19	19	19	19	32	13.000	68.42%
Payment in Lieu Taxes-Local Utility	3,022	3,695	3,617	4,050	5,936	1,886	46.57%
Payment in Lieu Taxes	2,320	8,158	8,651	1,897	14,116	12,219	644.12%
Wheel Tax	2,620,908	2,753,918	2,581,904	2,661,630	2,707,260	45,630	1.71%
Mineral Severance Tax	285,944	279,894	303,993	290,038	383,052	93,014	32.07%
Licenses and Permits							
Other Permits	45,650	50,150	37,150	49,425	37,150	(12,275)	-24.84%
Charges for Current Services							
Residential Waste Collection	200	-	-	-	-	-	N/A
Other General Service Charges	-	4,500	-	-	-	-	N/A
Other Local Revenues							
Sale of Supplies and Materials	2,875	104,777	750	500	601	101	20.20%
Sale of Gasoline	35,408	27,106	25,187	36,000	27,434	(8,566)	-23.79%
Sale of Recycled Materials	-	552	500	3,500	500	(3,000)	-85.71%
Miscellaneous Refunds	526	2,882	225	2,000	1,000	(1,000)	-50.00%
Sale of Equipment	-	-	-	50,000	-	(50,000)	-100.00%
Damages Recovered from Individuals	-	2,750	-	-	-	-	N/A
State Revenues							
State Road Program-State Aid	694,892	1,534,036	1,400,792	1,400,792	1,268,729	(132,063)	-9.43%
State Litter Program	43,547	60,707	79,604	87,800	87,800	-	0.00%
Other Public Work Grants	-	27,137	-	-	-	-	N/A
State Revenue Sharing-Telecommunications	1,267	1,264	1,235	1,223	1,981	758	61.98%
State Gas and Motor Fuel Tax	4,330,372	4,381,712	4,358,329	4,330,900	4,349,653	18,753	0.43%
Hybrid/Electric Vehicle Registration Fee	17,525	52,815	62,125	46,425	70,322	23,897	51.47%
State Gasoline Inspection Fees	130,052	130,052	130,052	130,052	130,052	-	0.00%
Federal Government						-	N/A
Disaster Relief	-	166,019	120,000	-	-	-	N/A
Other Government and Citizen Groups							
Paving Projects	487,905	-	87,945	-	-	-	N/A
Other Sources (Non-Revenue)							
Proceeds from Sale of Capital Assets	-	107,900	44,175	-	50,000	50,000	N/A
Insurance Recovery	47,325	2,333	-	-	-	-	N/A
Total Revenues	$ 9,594,661	$ 10,582,884	$ 10,152,276	$ 9,984,852	$ 10,631,162	$ 646,310	6.47%

Sumner County, Tennessee
Highway/Public Works Fund
Statement of Appropriations

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budget Fiscal Year 2026	Original Budget Fiscal Year 2027	Difference Dollar	Difference %
Administration							
Highway Superintendent	$ 135,381	$ 142,151	$ 146,416	$ 146,416	$ 150,267	$ 3,851	2.63%
Educational Incentive-CPA	-	1,500	1,500	1,500	1,500	-	0.00%
Administrative Assistant	110,587	121,722	129,470	132,410	136,793	4,383	3.31%
Part time personnel	-	21,345	951	6,614	6,746	132	2.00%
Overtime	-	340	-	-	-	-	N/A
Other Salaries and Wages/Minutes	400	600	600	1,200	1,200	-	0.00%
Advertising	221	32	100	580	580	-	0.00%
Data Processing Services	15,401	9,494	7,500	22,400	22,400	-	0.00%
Dues and Memberships	5,015	5,015	5,015	5,600	5,600	-	0.00%
Legal Services	5,092	4,700	4,700	10,000	10,000	-	0.00%
Legal Notices and Court Costs	-	-	-	500	500	-	0.00%
Maintenance Agreements	1,824	3,199	2,300	1,800	4,500	2,700	150.00%
Maint and Repair-Buildings	1,140	115	3,000	3,000	3,000	-	0.00%
Maint and Repair-Office Equipment	-	-	-	100	100	-	0.00%
Pest Control	400	440	480	500	500	-	0.00%
Postal Charges	-	13	50	500	500	-	0.00%
Printing, Stationery and Forms	416	317	415	415	850	435	104.82%
Rentals	-	100	-	-	-	-	N/A
Travel	1,814	1,821	2,500	1,500	2,500	1,000	66.67%
Other Contracted Services	-	-	-	500	500	-	0.00%
Data Processing Supplies	815	910	1,000	1,000	1,500	500	50.00%
Drugs and Medical Supplies	132	-	250	1,000	1,000	-	0.00%
Food Preparation Supplies	26	36	100	-	200	200	N/A
Food Supplies	245	194	800	300	800	500	166.67%
Office Supplies	1,059	1,114	1,500	2,500	2,500	-	0.00%
Other Supplies and Materials	-	687	-	-	1,000	1,000	N/A
In-service/Staff Development	1,075	371	1,500	1,500	1,500	-	0.00%
Other Charges	-	62	200	300	300	-	0.00%
Sub-total	$ 281,042	$ 316,278	$ 310,347	$ 342,135	$ 356,836	$ 14,701	4.30%
Highway and Bridge Maintenance							
Foremen	$ 305,115	$ 351,649	$ 362,155	$ 362,127	$ 374,831	$ 12,704	3.51%
Equipment Operators	980,108	1,205,556	1,305,758	1,325,653	1,419,236	93,583	7.06%
Truck Drivers	593,093	682,074	847,255	868,495	896,107	27,612	3.18%
Laborers	113,355	164,601	225,947	269,436	323,485	54,049	20.06%
Litter Guard Truck Driver/Non-grant	-	-	1,649	3,200	3,312	112	3.50%
Seasonal	25,279	37,250	59,735	117,692	120,046	2,354	2.00%
Overtime	706	29,983	117,459	31,007	80,000	48,993	158.01%
Bonus Payments	97,750	-	-	-	-	-	N/A
Consultants	-	-	1,500	5,000	5,000	-	0.00%
Data Processing Services	2,740	2,860	3,000	3,000	5,300	2,300	76.67%
Engineering Services	-	-	3,000	20,000	20,000	-	0.00%
Evaluation and Testing	3,034	3,061	3,000	3,000	3,000	-	0.00%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budget		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Rentals	817	-	1,000	1,500	1,500	-	0.00%
Travel	-	-	250	500	500	-	0.00%
Disposal Fees	-	-	-	-	10,000	10,000	N/A
Permits	-	-	250	500	500	-	0.00%
Other Contracted Services	23,446	41,298	35,000	50,000	60,000	10,000	20.00%
Asphalt Cold Mix	-	833	2,000	10,500	10,500	-	0.00%
Asphalt Hot Mix	2,262,741	1,175,880	1,214,286	1,214,286	1,349,045	134,759	11.10%
Asphalt Hot Mix/State Aid	656,213	1,503,052	1,429,380	1,429,380	1,294,621	(134,759)	-9.43%
Asphalt Liquid	109,173	125,619	150,000	235,000	285,000	50,000	21.28%
Asphalt Liquid/State Aid	32,644	-	-	-	-	-	N/A
Concrete	16,609	25,147	40,000	60,000	65,000	5,000	8.33%
Crushed Stone	309,464	373,713	350,000	340,000	350,000	10,000	2.94%
Fertilizer, Lime and Seed	1,759	3,153	3,250	5,000	7,000	2,000	40.00%
Food Supplies	94	368	1,500	500	1,000	500	100.00%
General Construction Materials	19,468	15,805	20,000	30,000	25,000	(5,000)	-16.67%
Other Road Materials	27,199	15,271	25,000	50,000	50,000	-	0.00%
Pipe-Plastic	7,461	28,725	25,000	25,000	25,000	-	0.00%
Pipe-Concrete	44,082	73,355	85,000	120,000	120,000	-	0.00%
Pipe-Metal	6,120	451	3,000	10,000	10,000	-	0.00%
Propane Gas	530	560	500	500	800	300	60.00%
Road Signs	19,066	28,712	41,000	28,500	35,000	6,500	22.81%
Salt	51,404	133,169	88,250	95,000	95,000	-	0.00%
Sand	-	1,059	-	10,000	7,500	(2,500)	-25.00%
Small Tools	10,964	5,764	11,500	5,000	8,000	3,000	60.00%
Structural Steel	2,078	9,602	5,800	2,500	7,000	4,500	180.00%
Uniforms	3,637	4,369	5,000	6,500	7,500	1,000	15.38%
Wood Products	-	2,845	8,000	5,000	5,000	-	0.00%
Chemicals	18,939	11,651	19,000	9,000	12,000	3,000	33.33%
Other Supplies and Materials	23	2,970	3,000	-	4,200	4,200	N/A
In-service/Staff Development	4,500	1,012	2,500	7,200	7,200	-	0.00%
Sub-total	$ 5,749,612	$ 6,061,417	$ 6,499,923	$ 6,759,976	$ 7,104,183	$ 344,207	5.09%
Equipment Operation/Maintenance							
Foremen	$ 66,726	$ 76,305	$ 78,605	$ 78,595	$ 81,356	$ 2,761	3.51%
Mechanics	201,809	237,534	247,497	249,734	321,153	71,419	28.60%
Laborers	43,701	52,125	53,461	53,690	55,571	1,881	3.50%
Custodial Personnel	908	12,725	14,354	31,165	31,788	623	2.00%
Overtime	-	4,988	11,252	5,232	20,000	14,768	282.26%
Bonus Payments	14,750	-	-	-	-	-	N/A
Laundry Service	1,808	1,608	1,700	2,500	2,500	-	0.00%
Maint and Repair-Equipment	12,920	34,840	15,200	35,000	40,000	5,000	14.29%
Maint and Repair-Vehicles	21,824	17,430	18,300	25,000	25,000	-	0.00%
Rentals	1,688	1,822	12,000	2,000	2,000	-	0.00%
Towing Services	225	734	2,300	2,000	2,000	-	0.00%
Travel	-	-	-	500	500	-	0.00%
Disposal Fees	1,217	2,969	2,800	2,800	3,500	700	25.00%
Permits	-	120	250	500	500	-	0.00%
Other Contracted Services	-	-	2,200	-	2,200	2,200	N/A

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budget Fiscal Year 2026	Original Budget Fiscal Year 2027	Difference Dollar	Difference %
Custodial Supplies	3,404	4,741	7,000	4,000	5,000	1,000	25.00%
Diesel Fuel	295,111	248,555	350,000	380,000	380,000	-	0.00%
Equipment and Machinery Parts	166,110	152,214	188,800	165,000	175,000	10,000	6.06%
Garage Supplies	10,616	10,134	12,000	17,500	19,000	1,500	8.57%
Gasoline	84,183	70,168	71,400	100,000	100,000	-	0.00%
General Construction Materials	4,787	5,463	7,000	6,000	6,000	-	0.00%
Lubricants	34,942	35,532	51,400	35,000	35,000	-	0.00%
Small Tools	4,394	6,793	10,800	5,000	5,000	-	0.00%
Tires and Tubes	68,848	69,054	75,000	75,000	75,000	-	0.00%
Vehicle Parts	88,613	103,929	122,800	97,000	97,000	-	0.00%
Other Supplies and Materials	-	322	1,100	1,000	3,000	2,000	200.00%
In-service/Staff Development	-	115	-	1,500	1,500	-	0.00%
Other Charges	-	-	-	200	200	-	0.00%
Sub-total	$ 1,128,584	$ 1,150,220	$ 1,357,218	$ 1,375,916	$ 1,489,768	$ 113,852	8.27%
Quarry Operation							
Rentals	$ -	$ -	$ 10,000	$ 35,000	$ 35,000	$ -	0.00%
Permits	2,080	2,080	2,080	2,500	2,500	-	0.00%
Penalties	-	151	250	500	500	-	0.00%
Other Contracted Services	1,800	1,800	5,000	30,000	35,000	5,000	16.67%
Electricity-Quarry	690	833	1,000	1,320	1,500	180	13.64%
Explosives and Drilling Supplies	-	-	1,000	5,000	5,000	-	0.00%
General Construction Materials	-	-	2,000	5,000	5,000	-	0.00%
Propane Gas-Quarry	1,717	876	1,633	2,000	2,200	200	10.00%
Water and Sewer-Quarry	449	434	350	500	550	50	10.00%
Other Supplies and Materials	-	-	-	60	60	-	0.00%
In-service/Staff Development	600	600	1,000	1,000	2,000	1,000	100.00%
Other Charges	-	-	-	150	150	-	0.00%
Sub-total	$ 7,336	$ 6,774	$ 24,313	$ 83,030	$ 89,460	$ 6,430	7.74%
Litter Collection							
Guard	$ 33,279	$ 41,162	$ 47,373	$ 47,314	$ 48,260	$ 946	2.00%
Clerical Personnel	4,478	4,703	4,831	4,843	4,940	97	2.00%
Bonus Payments	1,012	-	-	-	-	-	N/A
Travel	61	-	-	-	-	-	N/A
Gasoline	7,980	6,000	2,400	2,400	2,000	(400)	-16.67%
Instructional Supplies and Materials	29,226	11,006	20,000	26,430	26,430	-	0.00%
Other Supplies and Materials	3,664	1,763	2,500	4,000	1,500	(2,500)	-62.50%
Other Charges	1,911	1,600	2,500	2,813	4,670	1,857	66.01%
Sub-total	$ 81,611	$ 66,234	$ 79,604	$ 87,800	$ 87,800	$ -	0.00%
Other Charges							
Communications	$ 6,204	$ 6,035	$ 6,500	$ 13,053	$ 20,549	$ 7,496	57.43%
Communications System-Maintenance	9,357	8,947	12,693	17,629	10,451	(7,178)	-40.72%
Data Processing Services	2,281	2,851	3,500	3,800	3,800	-	0.00%
Disposal Fees	-	237	300	-	25,396	25,396	N/A
Other Contracted Services	-	1,881	2,500	5,000	5,000	-	0.00%

	Expenditures Fiscal Year 2024	Expenditures Fiscal Year 2025	Estimated Expenditures Fiscal Year 2026	Original Budget Fiscal Year 2026	Original Budget Fiscal Year 2027	Difference Dollar	Difference %
Electricity	19,065	21,401	25,000	24,200	26,620	2,420	10.00%
Natural Gas	3,548	4,156	7,000	4,400	6,700	2,300	52.27%
Propane Gas	930	596	970	1,650	1,815	165	10.00%
Water and Sewer	4,846	5,233	5,500	4,400	5,000	600	13.64%
Communications System-Software	-	4,473	4,936	4,473	4,479	6	0.13%
Building and Contents Insurance	6,964	13,031	11,443	14,335	15,768	1,433	10.00%
Liability Insurance	376,882	395,221	399,652	434,743	477,309	42,566	9.79%
Trustee's Commission	95,786	98,777	107,081	106,937	117,630	10,693	10.00%
Vehicle and Equipment Insurance	110,844	110,844	116,387	132,000	145,200	13,200	10.00%
Other Charges	671	-	-	-	-	-	N/A
Sub-total	$ 637,378	$ 673,683	$ 703,462	$ 766,620	$ 865,717	$ 99,097	12.93%
Employee Benefits							
Longevity	$ 37,875	$ 37,575	$ 41,475	$ 45,491	$ 47,025	$ 1,534	3.37%
Social Security	158,403	187,273	213,570	221,679	240,725	19,046	8.59%
Retirement	309,428	365,636	446,234	438,789	554,895	116,106	26.46%
Group Life Insurance	4,924	5,926	6,598	6,716	6,849	133	1.98%
Health Insurance	711,802	716,513	818,707	799,154	915,959	116,805	14.62%
Dental Insurance	19,871	19,275	20,405	20,584	22,255	1,671	8.12%
Unemployment Compensation	-	-	1,000	2,991	2,991	-	0.00%
Employer Medicare	37,261	43,915	50,382	51,844	56,299	4,455	8.59%
Workers' Compensation Insurance	223,929	223,929	235,126	241,500	241,500	-	0.00%
Sub-total	$ 1,503,494	$ 1,600,042	$ 1,833,497	$ 1,828,748	$ 2,088,498	$ 259,750	14.20%
Capital Outlay							
Communication Equipment	$ -	$ 831	$ -	$ 12,000	$ 1,000	$ (11,000)	-91.67%
Data Processing Equipment	670	2,856	1,000	1,000	3,000	2,000	200.00%
Furniture and Fixtures	-	384	500	500	500	-	0.00%
Heat and Air Equipment	-	9,200	12,200	-	-	-	N/A
Highway Equipment	-	2,015	150,000	193,156	-	(193,156)	-100.00%
Maintenance Equipment	-	-	35,731	-	-	-	N/A
Motor Vehicles	-	66,569	-	-	-	-	N/A
Office Equipment	169	75	250	500	500	-	0.00%
Health Equipment	5,300	-	-	2,500	-	(2,500)	-100.00%
Other Equipment	-	558	-	-	-	-	N/A
Sub-total	$ 6,139	$ 82,488	$ 199,681	$ 209,656	$ 5,000	$ (204,656)	-97.62%
Total Appropriations	$ 9,395,195	$ 9,957,136	$ 11,008,044	$ 11,453,881	$ 12,087,262	$ 633,381	5.53%

Miscellaneous Schedules

Self-Insurance Fund

Sumner County, Tennessee
Self-Insurance
Summary

	Actual Budgetary Fiscal Year 2024	Actual Budgetary Fiscal Year 2025	Estimated Budgetary Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Beginning Balances							
Net Position - Health	$ 16,757,585	$ 19,059,078	$ 19,671,847	$ 19,798,487	$ 19,715,050	$ (83,437)	-0.42%
Net Position - Dental	1,236,170	1,400,213	1,506,388	1,480,259	1,584,070	103,811	7.01%
Net Postion - Casualty	4,375,367	5,187,753	5,740,092	5,456,758	3,578,938	(1,877,820)	-34.41%
Total	$ 22,369,123	$ 25,647,044	$ 26,918,327	$ 26,735,504	$ 24,878,057	$ (1,857,446)	-6.95%
Revenues and Estimated Revenues							
Self-Insured - Health	$ 12,716,984	$ 14,237,764	$ 14,901,664	$ 14,943,293	$ 17,440,515	$ 2,497,222	16.71%
Self-Insured - Dental	505,652	532,442	526,957	529,261	543,585	14,324	2.71%
Self-Insured - Casualty	2,482,419	2,388,384	2,543,773	2,435,191	2,564,210	129,019	5.30%
Total	$ 15,705,055	$ 17,158,590	$ 17,972,394	$ 17,907,745	$ 20,548,310	$ 2,640,565	14.75%
Expenses and Estimated Expenses							
Self-Insured - Health	$ 10,415,492	$ 13,624,995	$ 14,858,462	$ 15,673,893	$ 19,857,652	$ 4,183,759	26.69%
Self-Insured - Dental	341,609	426,267	449,275	451,529	464,530	13,001	2.88%
Self-Insured - Casualty	1,670,033	1,836,045	4,704,927	2,168,190	2,096,109	(72,081)	-3.32%
Total	$ 12,427,134	$ 15,887,307	$ 20,012,664	$ 18,293,612	$ 22,418,291	$ 4,124,679	22.55%
Ending Balances							
Net Position - Health	$ 19,059,078	$ 19,671,847	$ 19,715,050	$ 19,067,887	$ 17,297,913	$ (1,769,974)	-9.28%
Net Position - Dental	1,400,213	1,506,388	1,584,070	1,557,991	1,663,125	105,134	6.75%
Net Position - Casualty	5,187,753	5,740,092	3,578,938	5,723,759	4,047,039	(1,676,720)	-29.29%
Total	$ 25,647,044	$ 26,918,327	$ 24,878,057	$ 26,349,636	$ 23,008,076	$ (3,341,560)	-12.68%

Sumner County, Tennessee
Self-Insurance
Statement of Revenues and Estimated Revenues

	Revenues Fiscal Year 2024	Revenues Fiscal Year 2025	Estimated Revenues Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Self-Insurance - Health							
Charges for Current Services	$ 11,290,019	$ 12,850,338	$ 13,686,207	$ 13,570,894	$ 16,338,914	$ 2,768,020	20.40%
Other Local Revenues	1,426,966	1,387,426	1,215,457	1,372,399	1,101,601	(270,798)	-19.73%
Self-Insurance - Dental							
Charges for Current Services	434,605	467,105	474,960	471,146	496,788	25,642	5.44%
Other Local Revenues	71,047	65,337	51,997	58,115	46,797	(11,318)	-19.48%
Self-Insurance - Casualty							
Charges for Current Services	2,093,808	2,093,808	2,198,498	2,198,498	2,308,423	109,925	5.00%
Other Local Revenues	388,611	294,576	345,275	236,692	255,787	19,094	8.07%
Total	$ 15,705,055	$ 17,158,590	$ 17,972,394	$ 17,907,745	$ 20,548,310	$ 2,640,565	14.75%

Sumner County, Tennessee
Self-Insurance
Statement of Expenses and Estimated Expenses

	Expenses Fiscal Year 2024	Expenses Fiscal Year 2025	Estimated Expenses Fiscal Year 2026	Original Budgets		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Other Charges							
Self-Insured - Health	$ 10,415,492	$ 13,624,995	$ 14,858,462	$ 15,673,893	$ 19,857,652	$ 4,183,759	26.69%
Self-Insured - Dental	341,609	426,267	449,275	451,529	464,530	13,001	2.88%
Self-Insured - Casualty	1,670,033	1,836,045	4,704,927	2,168,190	2,096,109	(72,081)	-3.32%
Total	$ 12,427,134	$ 15,887,307	$ 20,012,664	$ 18,293,612	$ 22,418,291	$ 4,124,679	22.55%

Sumner County, Tennessee
Self-Insurance Health
Summary

	Actual Budgetary Fiscal Year 2024	Actual Budgetary Fiscal Year 2025	Estimated Budgetary Fiscal Year 2026	Original Budget		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Beginning Balance							
Net Position-Health	$ 15,913,877	$ 17,979,815	$ 18,514,513	$ 18,427,538	$ 18,422,172	$ (5,366)	-0.03%
Net Position-Catastrophic Claims Reserve	843,708	1,079,263	1,157,334	1,370,949	1,292,878	(78,071)	-5.69%
Total	$ 16,757,585	$ 19,059,078	$ 19,671,847	$ 19,798,487	$ 19,715,050	$ (83,437)	-0.42%
Revenues							
Charges for Current Services	$ 11,290,019	$ 12,850,338	$ 13,686,207	$ 13,570,894	$ 16,338,914	$ 2,768,020	20.40%
Other Local Revenues	1,426,966	1,387,426	1,215,457	1,372,399	1,101,601	(270,798)	-19.73%
Total	$ 12,716,984	$ 14,237,764	$ 14,901,664	$ 14,943,293	$ 17,440,515	$ 2,497,222	16.71%
Expenses							
Other Charges	$ 10,415,492	$ 13,624,995	$ 14,858,462	$ 15,673,893	$ 19,857,652	$ 4,183,759	26.69%
Total	$ 10,415,492	$ 13,624,995	$ 14,858,462	$ 15,673,893	$ 19,857,652	$ 4,183,759	26.69%
Ending Balance							
Net Position-Health	$ 17,979,815	$ 18,514,513	$ 18,422,172	$ 18,727,633	$ 15,644,076	$ (3,083,557)	-16.47%
Net Position-Catastrophic Claims Reserve	1,079,263	1,157,334	1,292,878	340,254	1,653,837	1,313,583	386.06%
Total	$ 19,059,078	$ 19,671,847	$ 19,715,050	$ 19,067,887	$ 17,297,913	$ (1,769,974)	-9.28%

Sumner County, Tennessee
Self-Insurance Health
Statement of Revenues and Estimated Revenues

	Revenues Fiscal Year 2024	Revenues Fiscal Year 2025	Estimated Revenues Fiscal Year 2026	Original Budget Fiscal Year 2026	Original Budget Fiscal Year 2027	Difference Dollar	Difference %
Charges for Current Services							
Health Ins Premiums-County	$ 10,419,172	$ 11,966,290	$ 12,712,548	$ 12,650,763	$ 15,212,614	$ 2,561,851	20.25%
Health Ins Premiums-Highway	870,847	884,048	973,659	920,131	1,126,300	206,169	22.41%
Other Local Revenues							
Spousal Surcharge-County	93,250	109,300	109,250	107,314	111,300	3,986	3.71%
Smoking Surcharge-County	111,000	137,150	148,800	137,914	151,350	13,436	9.74%
Spousal Surcharge-Highway	4,400	5,900	8,400	6,300	8,400	2,100	33.33%
Smoking Surcharge-Highway	7,500	8,150	9,400	8,486	9,675	1,189	14.01%
Interest Earned	1,014,433	933,419	732,793	900,000	600,000	(300,000)	-33.33%
Retiree Ins Premiums-County	155,210	159,439	182,515	166,964	173,639	6,675	4.00%
Retiree Ins Premiums-Highway	41,172	34,068	24,300	45,420	47,237	1,817	4.00%
Total	$ 12,716,984	$ 14,237,764	$ 14,901,664	$ 14,943,293	$ 17,440,515	$ 2,497,223	16.71%

Sumner County, Tennessee
Self-Insurance Health
Statement of Expenses and Estimated Expenses

	Expenses Fiscal Year 2024	Expenses Fiscal Year 2025	Estimated Expenses Fiscal Year 2026	Original Budget		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Other Charges							
Medical Administration	$ 369,929	$ 410,297	$ 462,467	$ 394,980	$ 463,197	$ 68,217	17.27%
Vision Administration	6,526	6,942	7,365	-	7,500	7,500	N/A
Consultants	27,050	15,250	23,125	27,100	21,700	(5,400)	-19.93%
Medical Claims - County	5,859,202	7,020,339	8,242,219	9,935,307	13,584,843	3,649,536	36.73%
Medical Claims - County COBRA	124,407	21,027	55,443	-	-	-	N/A
Medical Claims - County Retirees	97,391	246,834	146,391	-	-	-	N/A
Medical Claims - Highway	671,010	1,562,512	943,730	-	-	-	N/A
Medical Claims - Highway COBRA	127	237,726	203,380	-	-	-	N/A
Medical Claims - Highway Retirees	40,576	71,586	287,401	-	-	-	N/A
Vision Claims - County	42,426	47,495	63,622	77,283	92,011	14,728	19.06%
Vision Claims - County COBRA	185	189	200	-	-	-	N/A
Vision Claims - County Retirees	1,205	757	1,091	-	-	-	N/A
Vision Claims - Highway	4,276	3,365	3,423	-	-	-	N/A
Vision Claims - Highway Retirees	35	160	151	-	-	-	N/A
RX Claims - County	2,191,652	3,003,694	3,357,468	4,111,543	4,795,931	684,388	16.65%
RX Claims - County COBRA	3,714	8,326	10,956	-	-	-	N/A
RX Claims - County Retirees	14,708	13,654	6,565	-	-	-	N/A
RX Claims - Highway	243,628	93,076	129,784	-	-	-	N/A
RX Claims - Highway COBRA	-	100,294	125,444	-	-	-	N/A
RX Claims - Highway Retirees	7,582	14,769	5,000	-	-	-	N/A
Trustee's Commission	10,119	9,416	10,086	147,309	8,807	(138,502)	-94.02%
Patient Centered Outcome Reinsurance Fee	4,625	5,340	5,785	5,785	6,000	215	3.72%
On-site Medical and RX	695,119	731,946	767,366	974,587	877,662	(96,925)	-9.95%
Total	$ 10,415,492	$ 13,624,995	$ 14,858,462	$ 15,673,893	$ 19,857,652	$ 4,183,757	26.69%

Sumner County, Tennessee
Self-Insurance Dental
Summary

	Actual Budgetary Fiscal Year 2024	Actual Budgetary Fiscal Year 2025	Estimated Budgetary Fiscal Year 2026	Original Budget		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Beginning Balance							
Net Position- Dental	$ 1,236,170	$ 1,400,213	$ 1,506,388	$ 1,480,259	$ 1,584,070	$ 103,811	7.01%
Total	$ 1,236,170	$ 1,400,213	$ 1,506,388	$ 1,480,259	$ 1,584,070	$ 103,811	7.01%
Revenues							
Charges for Current Services	$ 434,605	$ 467,105	$ 474,960	$ 471,146	$ 496,788	$ 25,642	5.44%
Other Local Revenues	71,047	65,337	51,997	58,115	46,797	(11,318)	-19.48%
Total	$ 505,652	$ 532,442	$ 526,957	$ 529,261	$ 543,585	$ 14,324	2.71%
Expenses							
Other Charges	$ 341,609	$ 426,267	$ 449,275	$ 451,529	$ 464,530	$ 13,001	2.88%
Total	$ 341,609	$ 426,267	$ 449,275	$ 451,529	$ 464,530	$ 13,001	2.88%
Ending Balance							
Net Position - Dental	$ 1,400,213	$ 1,506,388	$ 1,584,070	$ 1,557,991	$ 1,663,125	$ 105,134	6.75%
Total	$ 1,400,213	$ 1,506,388	$ 1,584,070	$ 1,557,991	$ 1,663,125	$ 105,134	6.75%

Sumner County, Tennessee
Self-Insurance Dental
Statement of Revenues and Estimated Revenues

	Revenues Fiscal Year 2024	Revenues Fiscal Year 2025	Estimated Revenues Fiscal Year 2026	Original Budget Fiscal Year 2026	Original Budget Fiscal Year 2027	Difference Dollar	Difference %
Charges for Current Services							
Dental Ins Premiums-County	$ 404,043	$ 437,460	$ 444,729	$ 441,365	$ 470,710	$ 29,345	6.65%
Dental Ins Premiums-Highway	30,562	29,645	30,231	29,781	26,078	(3,703)	-12.43%
Other Local Revenues							
Interest Earned	71,047	65,337	51,997	58,115	46,797	(11,318)	-19.48%
Total	$ 505,652	$ 532,442	$ 526,957	$ 529,261	$ 543,585	$ 14,324	2.71%

Sumner County, Tennessee
Self-Insurance Dental
Statement of Expenses and Estimated Expenses

	Expenses Fiscal Year 2024	Expenses Fiscal Year 2025	Estimated Expenses Fiscal Year 2026	Original Budget		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Other Charges							
Dental Administration	$ 30,724	$ 35,171	$ 38,058	$ 36,567	$ 43,454	$ 6,887	18.83%
Dental Claims - County	283,523	363,478	380,874	382,913	393,103	10,190	2.66%
Dental Claims - County COBRA	6,290	2,986	2,211	895	5,388	4,493	502.03%
Dental Claims - Highway	20,237	23,333	27,612	25,861	22,117	(3,744)	-14.48%
Dental Claims - Highway COBRA	127	641	-	-	-	-	N/A
Trustee's Commission	709	658	520	5,293	468	(4,825)	-91.16%
Total	$ 341,609	$ 426,267	$ 449,275	$ 451,529	$ 464,530	$ 13,001	2.88%

Sumner County, Tennessee
Self-Insurance Casualty
Summary

	Actual Budgetary Fiscal Year 2024	Actual Budgetary Fiscal Year 2025	Estimated Budgetary Fiscal Year 2026	Original Budget		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Beginning Balance							
Net Position- Casualty	$ 4,375,367	$ 5,187,753	$ 5,740,092	$ 5,456,758	$ 3,578,938	$ (1,877,820)	-34.41%
Total	$ 4,375,367	$ 5,187,753	$ 5,740,092	$ 5,456,758	$ 3,578,938	$ (1,877,820)	-34.41%
Revenues							
Charges for Current Services	$ 2,093,808	$ 2,093,808	$ 2,198,498	$ 2,198,498	$ 2,308,423	$ 109,925	5.00%
Other Local Revenues	388,611	294,576	345,275	236,692	255,787	19,094	8.07%
Total	$ 2,482,419	$ 2,388,384	$ 2,543,773	$ 2,435,191	$ 2,564,210	$ 129,019	5.30%
Expenses							
Other Charges	$ 1,670,033	$ 1,836,045	$ 4,704,927	$ 2,168,190	$ 2,096,109	$ (72,081)	-3.32%
Total	$ 1,670,033	$ 1,836,045	$ 4,704,927	$ 2,168,190	$ 2,096,109	$ (72,081)	-3.32%
Ending Balance							
Net Position - Casualty	$ 5,187,753	$ 5,740,092	$ 3,578,938	$ 5,723,759	$ 4,047,039	$ (1,676,720)	-29.29%
Total	$ 5,187,753	$ 5,740,092	$ 3,578,938	$ 5,723,759	$ 4,047,039	$ (1,676,720)	-29.29%

Sumner County, Tennessee
Self-Insurance Casualty
Statement of Revenues and Estimated Revenues

	Revenues Fiscal Year 2024	Revenues Fiscal Year 2025	Estimated Revenues Fiscal Year 2026	Original Budget		Difference	
				Fiscal Year 2026	Fiscal Year 2027	Dollar	%
Charges for Current Services							
Premiums-County	$ 1,417,001	$ 1,417,001	$ 1,487,851	$ 1,487,851	$ 1,562,244	$ 74,393	5.00%
Premiums-Highway	676,807	676,807	710,647	710,647	746,179	35,532	5.00%
Other Local Revenues						-	
Interest Earned	354,335	293,072	284,207	236,692	255,787	19,094	8.07%
Miscellaneous Revenues	33,776	885	2,568	-	-	-	N/A
Damages Recovered from Individuals	500	619	333	-	-	-	N/A
Insurance Recovery	-	-	58,167	-	-	-	N/A
Total	$ 2,482,419	$ 2,388,384	$ 2,543,773	$ 2,435,191	$ 2,564,210	$ 129,019	5.30%

Sumner County, Tennessee
Self-Insurance Casualty
Statement of Expenses and Estimated Expenses

	Expenses Fiscal Year 2024	Expenses Fiscal Year 2025	Estimated Expenses Fiscal Year 2026	Original Budget Fiscal Year 2026	Original Budget Fiscal Year 2027	Difference Dollar	Difference %
Other Charges							
Paraprofessional	$ 67,708	$ 86,175	$ 71,522	$ 70,185	$ 72,634	$ 2,449	3.49%
Longevity	2,100	2,100	2,100	2,100	2,100	-	0.00%
Social Security	3,814	5,729	4,213	4,183	4,324	141	3.37%
Retirement	7,562	8,210	9,005	8,833	10,463	1,630	18.45%
Group Life Insurance	125	131	136	138	133	(5)	-3.62%
Health Insurance	16,479	17,303	18,168	18,168	18,895	727	4.00%
Dental Insurance	503	503	503	503	503	-	0.00%
Employer Medicare	892	1,340	979	978	1,011	33	3.37%
Communication	898	614	700	1,300	1,300	-	0.00%
Consultants	69,200	73,406	30,000	70,000	70,000	-	0.00%
Data Processing Services	1,444	1,588	1,747	2,250	2,250	-	0.00%
Dues and Memberships	100	100	100	300	300	-	0.00%
Legal Services	813,230	758,603	811,183	907,004	851,742	(55,262)	-6.09%
Legal Services-Schools	63,230	5,795	-	-	-	-	N/A
Legal Notice/Recording/Court Costs	-	-	-	200	200	-	0.00%
Maintenance Agreement	748	668	600	1,000	1,000	-	0.00%
Postal Charges	5	385	724	800	800	-	0.00%
Printing Stationery and Forms	40	82	100	500	500	-	0.00%
Travel	254	1,060	500	1,000	1,000	-	0.00%
Other Contracted Services	-	-	500	2,000	2,000	-	0.00%
Custodial Supplies	-	-	25	50	50	-	0.00%
Data Processing Supplies	277	332	750	1,000	1,000	-	0.00%
Drugs and Medical Supplies	431	491	500	500	500	-	0.00%
Food Supplies	14	56	200	175	175	-	0.00%
Instructional Supplies and Materials	23	-	23	250	250	-	0.00%
Office Supplies	362	186	500	500	500	-	0.00%
Trustee's Commission	3,533	2,947	2,842	24,352	2,558	(21,794)	-89.50%
Liability Claims	104,340	266,010	165,919	560,000	250,000	(310,000)	-55.36%
WC Claims-County	434,301	568,437	3,488,592	225,000	685,000	460,000	204.44%
WC Claims-Highway	42,745	9,303	50,851	162,621	62,621	(100,000)	-61.49%
WC Claims-Schools	35,480	23,907	38,869	100,000	50,000	(50,000)	-50.00%
In Service/Staff Development	195	195	250	1,000	1,000	-	0.00%
Other Charges	-	10	50	100	100	-	0.00%
Data Processing Equipment	-	380	2,700	1,200	1,200	-	0.00%
Other Equipment	-	-	76	-	-	-	N/A
Total	$ 1,670,033	$ 1,836,045	$ 4,704,927	$ 2,168,190	$ 2,096,109	$ (72,081)	-3.32%

Sumner County, Tennessee
General Debt Service Fund

Bonded Debt Principal Only

Fiscal	2021-2	General Obligation 2015		2019 Bond	2020		2021A-2	
Year	Education	General	Education	Education	General	Education	Res Authority	Total
2027	$ 1,930,000	$ 446,143	$ 3,023,857	$ 4,245,000	$ 3,303,505	$ 641,495	$ 500,000	$ 14,090,000
2028	2,025,000	467,357	3,167,643	4,465,000	3,470,983	674,017	495,000	14,765,000
2029	2,125,000	485,357	3,289,643	4,690,000	3,646,835	708,165	520,000	15,465,000
2030	2,230,000	499,500	3,385,500	4,935,000	3,835,248	744,752	550,000	16,180,000
2031	2,345,000	514,929	3,490,071	5,185,000	4,011,100	778,900	575,000	16,900,000
2032	2,460,000	531,000	3,599,000	5,395,000	4,174,391	810,609	605,000	17,575,000
2033	2,535,000	547,714	3,712,286	5,560,000	4,325,122	839,878	635,000	18,155,000
2034	2,610,000	565,714	3,834,286	5,735,000	4,429,796	860,204	650,000	18,685,000
2035	2,660,000	584,357	3,960,643	5,920,000	4,513,535	876,465	660,000	19,175,000
2036	2,715,000	604,286	4,095,714	6,115,000	4,601,461	893,539	675,000	19,700,000
2037	2,770,000	-	-	6,320,000	4,693,574	911,426	690,000	15,385,000
2038	2,825,000	-	-	6,540,000	4,781,500	928,500	700,000	15,775,000
2039	2,880,000	-	-	6,785,000	4,873,612	946,388	715,000	16,200,000
2040	2,940,000	-	-	-	4,974,099	965,901	730,000	9,610,000
2041	3,000,000	-	-	-	-	-	745,000	3,745,000
2042	-	-	-	-	-	-	760,000	760,000
Total	$ 38,050,000	$ 5,246,357	$ 35,558,643	$ 71,890,000	$ 59,634,761	$ 11,580,239	$ 10,205,000	$ 232,165,000

Bonded Debt Interest Only

Fiscal	2021-2	General Obligation 2015		2019 Bond	2020		2021A-2	
Year	Education	General	Education	Education	General	Education	Res Authority	Total
2027	$ 1,130,600	$ 157,038	$ 1,064,368	$ 2,674,306	$ 1,721,848	$ 334,359	$ 289,550	$ 7,372,069
2028	1,034,100	143,335	971,496	2,456,556	1,552,485	301,471	264,675	6,724,118
2029	932,850	126,618	858,188	2,227,681	1,374,540	266,916	239,300	6,026,093
2030	826,600	109,418	741,613	1,987,056	1,187,488	230,594	212,550	5,295,319
2031	715,100	94,202	638,479	1,734,056	1,011,384	196,397	184,425	4,574,043
2032	597,850	78,513	532,143	1,523,506	847,675	164,607	154,925	3,899,219
2033	524,050	62,332	422,474	1,359,181	699,310	135,796	130,275	3,333,418
2034	448,000	45,631	309,275	1,186,172	595,673	115,671	115,063	2,815,485
2035	395,800	28,015	189,876	1,000,363	511,776	99,380	103,600	2,328,810
2036	342,600	9,442	63,996	804,794	420,626	81,680	91,919	1,815,057
2037	288,300	-	-	598,775	330,609	64,200	79,543	1,361,427
2038	232,900	-	-	381,763	241,781	46,950	66,512	969,906
2039	176,400	-	-	135,700	148,218	28,782	52,800	541,900
2040	118,800	-	-	-	49,741	9,659	38,350	216,550
2041	60,000	-	-	-	-	-	23,600	83,600
2042	-	-	-	-	-	-	8,075	8,075
Total	$ 7,823,950	$ 854,544	$ 5,791,908	$ 18,069,909	$ 10,693,155	$ 2,076,461	$ 2,055,162	$ 47,365,089

Sumner County, Tennessee
General Debt Service Fund

Bonded Debt

Fiscal	2021-2	General Obligation 2015		2019 Bond	2020		2021A-2	
Year	Education	General	Education	Education	General	Education	Res Authority	Total
2027	$ 3,060,600	$ 603,181	$ 4,088,225	$ 6,919,306	$ 5,025,353	$ 975,854	$ 789,550	$ 21,462,069
2028	3,059,100	610,692	4,139,139	6,921,556	5,023,469	975,487	759,675	21,489,118
2029	3,057,850	611,975	4,147,831	6,917,681	5,021,375	975,081	759,300	21,491,093
2030	3,056,600	608,918	4,127,113	6,922,056	5,022,737	975,345	762,550	21,475,319
2031	3,060,100	609,131	4,128,550	6,919,056	5,022,485	975,296	759,425	21,474,043
2032	3,057,850	609,513	4,131,143	6,918,506	5,022,067	975,215	759,925	21,474,219
2033	3,059,050	610,046	4,134,760	6,919,181	5,024,432	975,674	765,275	21,488,418
2034	3,058,000	611,345	4,143,561	6,921,172	5,025,468	975,876	765,063	21,500,485
2035	3,055,800	612,372	4,150,519	6,920,363	5,025,311	975,845	763,600	21,503,810
2036	3,057,600	613,728	4,159,710	6,919,794	5,022,087	975,219	766,919	21,515,057
2037	3,058,300	-	-	6,918,775	5,024,183	975,626	769,543	16,746,427
2038	3,057,900	-	-	6,921,763	5,023,280	975,451	766,512	16,744,906
2039	3,056,400	-	-	6,920,700	5,021,831	975,169	767,800	16,741,900
2040	3,058,800	-	-	-	5,023,840	975,560	768,350	9,826,550
2041	3,060,000	-	-	-	-	-	768,600	3,828,600
2042	-	-	-	-	-	-	768,075	768,075
Total	$ 45,873,950	$ 6,100,901	$ 41,350,551	$ 89,959,909	$ 70,327,916	$ 13,656,700	$ 12,260,162	$ 279,530,089

Notes

For the 2015 Series, bonds maturing on December 1, 2025, and thereafter are subject to redemption prior to maturity on December 1, 2024, and thereafter. All maturities are December 1.

For the 2019 Series, bonds maturing on December 1, 2029, and thereafter are subject to redemption prior to maturity on December 1, 2028, and thereafter. All maturities are December 1.

For the 2020 Series, bonds maturing on December 1, 2030, and thereafter are subject to redemption prior to maturity on December 1, 2029, and thereafter. All maturities are December 1.

For the 2021-2 Series, bonds maturing on June 1, 2032, and thereafter are subject to redemption prior to maturity on June 1, 2031, and thereafter. All maturities are June 1.

For the 2021-A2 Series, bonds maturing on December 1, 2032, and thereafter are subject to redemption prior to maturity on December 1, 2031, and thereafter. All maturities are December 1.

*All noted redemptions are at par plus accrued interest.

Sumner County, Tennessee
Non-Profit Organizations Worksheet (not including opioid settlement funding donations)

	Fiscal Year 2026 Budget	Fiscal Year 2027 Budget	Difference
Rural Fire Protection			
Cottontown Fire Department	$ 24,000	$ 100,000	$ 76,000
Gallatin Fire Department	24,000	100,000	76,000
Highland Fire Department 1	24,000	100,000	76,000
Highland Fire Department 2	24,000	60,000	36,000
Highland Fire Department 3	24,000	60,000	36,000
Number One Fire Department	24,000	100,000	76,000
Oak Grove Fire Department	24,000	100,000	76,000
Shackle Island Fire Department	24,000	100,000	76,000
Southeast Fire Department-Bethpage	24,000	100,000	76,000
Southeast Fire Department-Castalian Springs	24,000	60,000	36,000
City of Westmoreland/Rural Fire Protection	24,000	100,000	76,000
White House Fire Department 1	24,000	100,000	76,000
White House Fire Department 2	24,000	60,000	36,000
One-time county appropriation	200,000	-	(200,000)
County radio system maintenance and support	20,422	24,991	4,569
Communication System-Software	10,211	10,710	499
Rural Fire Protection	138,000	-	(138,000)
Total Fire Departments	$ 680,633	$ 1,175,701	$ 495,068
Senior Citizens			
Gallatin Senior Citizens	$ 14,000	$ -	$ (14,000)
Hendersonville Senior Citizens	15,000	-	(15,000)
Portland Senior Citizens	9,000	-	(9,000)
Westmoreland Senior Citizens	3,000	-	(3,000)
White House Senior Citizens	9,500	-	(9,500)
Total Senior Citizens	$ 50,500	$ -	$ (50,500)
Other			
Vocational/TN Rehabilitation Center	$ 50,000	$ 74,715	$ 24,715
Sumner County Tourism	731,680	731,680	-
State Forestry Division	2,000	-	(2,000)
Sumner County Resource Authority	100,000	-	(100,000)
Ashley's Place (Child Advocacy Center)	7,000	7,000	-
Cumberland Crisis Pregnancy Center	2,500	-	(2,500)
Hope Family Health	-	2,500	2,500
Mid-Cumberland HRA Dues	21,591	-	(21,591)
Mid-Cumberland Meals on Wheels	10,000	-	(10,000)
TN Small Business Development Center (thru VSCF)	10,000	10,000	-
Sumner County Museum	15,000	17,500	2,500
Charitable Nonprofits Not Allocated	105,000	105,000	-
Total Other	$ 1,054,771	$ 948,395	$ (106,376)
Grand Total	$ 1,785,904	$ 2,124,096	$ 338,192