

Commission
Budget Agenda
Monday, May 18, 2026
6:00 pm General Sessions Courtroom

New Business:

Item:

1. Budget Amendments – County General
2. Budget Amendments – General Purpose School and Education Capital Projects
3. Budget Amendments – General Purpose School
4. Interfund Capital Outlay Note Request from Education Debt Service Not to Exceed \$533,724.80 for School Laptops
5. Surplus – County General
6. Surplus – Other Capital Project - Vehicle

Informational Items:

7. Minutes: April 13, 2026 Budget Committee Meeting
8. Sycamore Square Rent and Expenses
9. Schools: Fund Balances (Unassigned and Assigned) and Education Capital Projects
10. Sales Tax Comparison
11. Budget, Workshop, and Commission Meeting Dates for 2026
12. Upcoming Budget Process Schedule

Item 1: Budget Amendments – County General

BE IT THEREFORE RESOLVED that the Cheatham County Legislative Body meeting in regular session this the 18th day of May 2026, in the General Sessions Courtroom at the Courthouse in Ashland City, Tennessee: Authorize the following budget amendments for the County General Fund:

NOTE: Other amendments

Sheriff's Department

101 – 47590 Other Federal through State	\$10,695.85	
101 – 54110 – 187 Overtime Pay		\$1,260.00
101 – 54110 – 790 Other Equipment		\$9,435.85

Transfer funds received from Tennessee Highway Safety Office (THSO) Teaching Teens Traffic Safety Grant to reimburse for payroll and equipment

Sheriff's Department

101 – 47590 Other Federal through State	\$3,675.00	
101 – 54110 – 187 Overtime Pay		\$3,675.00

Transfer funds received from Tennessee Highway Safety Office (THSO) Teaching Teens Traffic Safety Grant to reimburse for payroll

Sheriff's Department

101 – 47590 Other Federal through State	\$8,669.55	
101 – 54110 – 187 Overtime Pay		\$3,570.00
101 – 54110 – 790 Other Equipment		\$5,099.55

Transfer funds received from Tennessee Highway Safety Office (THSO) Driving Under Influence Grant to reimburse for payroll and equipment

Sheriff's Department

101 – 47590 Other Federal through State	\$2,409.18	
101 – 54110 – 187 Overtime Pay		\$1,400.00
101 – 54110 – 355 Travel		\$1,009.18

Transfer funds received from the Tennessee Highway Safety Office (THSO) Network Coordinator Grant to reimburse for payroll and travel

Budget Amendments – County General (continued)

NOTE: The following amendments are to move funds from a reserve for purchases in the new 2025-2026 fiscal year

County Clerk

101 – 34515 – 07	Restricted for Finance	\$18,380.75	
101 – 52500 – 335	Maintenance and Repair Services - Buildings		\$18,380.75

Transfer Additional Titling & Registration Fees reserve funds to make improvements to the Cheatham County Clerk’s Office in Pegram

Budget Vote (5/11/2026): 5 Yes 0 No 0 Absent

Funding Source: Various

Item 2: Budget Amendments – General Purpose School and Education Capital Projects

BE IT THEREFORE RESOLVED that the Cheatham County Legislative Body meeting in regular session this the 18th day of May 2026, in the General Sessions Courtroom at the Courthouse in Ashland City, Tennessee: Authorize the following budget amendments for the General Purpose School Fund and Education Capital Projects Fund:

Transfer From General Purpose School:

Transfers Out		
141 – 39000 Unassigned	\$350,000.00	
141 – 99100 – 590 Transfers to Other Funds		\$350,000.00
Transfer funds from General Purpose School Fund Balance for War Eagle Farm		

Transfer To Education Capital Projects:

Capital Outlay		
177 – 49800 Transfers In	\$350,000.00	
177 – 91300 – 799 Other Capital Outlay		\$350,000.00
Transfer funds from General Purpose School Fund Balance for War Eagle Farm		

Board of Education Vote (5/07/2026): 6 Yes 0 No 0 Absent
 Budget Vote (5/11/2026): 5 Yes 0 No 0 Absent
 Funding Source: General Purpose School Fund Balance

Item 3: Budget Amendments – General Purpose School
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BE IT THEREFORE RESOLVED that the Cheatham County Legislative Body meeting in regular session this the 18th day of May 2026, in the General Sessions Courtroom at the Courthouse in Ashland City, Tennessee: Authorize the following budget amendments for the General Purpose School Fund:

 Instruction – Regular Instruction Program (71100) / Support Services – Health Services (72120) / Support Services – Regular Instruction Program (72210) / Support Services – Transportation (72710) / Operation of Non-Instructional Services – Food Service (73100)

141 – 46590 Other State Education Funds	\$651,717.97	
141 – 71100 – 116 Teachers		\$302,040.00
141 – 71100 – 163 Educational Assistants		\$47,250.00
141 – 71100 – 201 Social Security		\$21,655.98
141 – 71100 – 204 Pensions		\$20,154.03
141 – 71100 – 212 Employer Medicare		\$5,064.71
141 – 71100 – 217 Retirement - Hybrid Stabilization		\$9,000.00
141 – 71100 – 429 Instructional Supplies and Materials		\$3,903.16
141 – 71100 – 499 Other Supplies and Materials		\$8,000.00
141 – 72120 – 131 Medical Personnel		\$25,920.00
141 – 72120 – 201 Social Security		\$669.60
141 – 72120 – 204 Pensions		\$623.16
141 – 72120 – 212 Employer Medicare		\$156.60
141 – 72120 – 217 Retirement - Hybrid Stabilization		\$1,000.00
141 – 72120 – 499 Other Supplies and Materials		\$3,000.00
141 – 72210 – 105 Supervisor/Director		\$500.00
141 – 72710 – 201 Social Security		\$3,392.64
141 – 72710 – 204 Pensions		\$3,157.34
141 – 72710 – 212 Employer Medicare		\$793.44
141 – 72710 – 217 Retirement - Hybrid Stabilization		\$500.00
141 – 72710 – 412 Diesel Fuel		\$31,500.00
141 – 73100 – 165 Cafeteria Personnel		\$45,360.00
141 – 73100 – 201 Social Security		\$2,812.32

Budget Amendments – General Purpose School (continued)

141 – 73100 – 204 Pensions	\$2,617.27
141 – 73100 – 212 Employer Medicare	\$657.72
141 – 73100 – 217 Retirement - Hybrid Stabilization	\$350.00
141 – 73100 – 422 Food Supplies	\$4,000.00
141 – 72710 – 146 Bus Drivers	\$107,640.00

Transfer Summer Learning Camp Grant to fund the operation costs for the program

Board of Education Vote (5/07/2026): 6 Yes 0 No 0 Absent

Budget Vote (5/11/2026): 4 Yes 0 No 0 Absent 1 Abstain

Funding Source: Summer Learning Camp Grant

Item 4: Interfund Capital Outlay Note Request from Education Debt Service Not to Exceed \$533,724.80 for School Laptops

Interfund Capital Outlay Note Resolution

Resolution No. _____

RESOLUTION OF THE GOVERNING BODY OF
CHEATHAM COUNTY, TENNESSEE,
AUTHORIZING THE ISSUANCE, SALE, AND PAYMENT OF
SCHOOL LAPTOPS INTERFUND CAPITAL OUTLAY NOTES
NOT TO EXCEED \$ 533,724.80

WHEREAS, the Governing Body of the Cheatham County Tennessee, (the "Local Government") has determined that it is necessary and desirable to issue interfund capital outlay notes in order to provide funds for the following public works project: School Laptops (the "Project"); and

WHEREAS, the Governing Body has determined that the Project is a public works project within the meaning of the Act (as defined below); and

WHEREAS, under the provisions of Parts I, IV and VI of Title 9, Chapter 21, Tennessee Code Annotated (the "Act"), local governments in Tennessee are authorized to finance the cost of this Project through the issuance and sale of interest-bearing interfund capital outlay notes upon the approval of the Comptroller of the Treasury or Comptroller's designee; and

WHEREAS, the Governing Body finds that it is advantageous to the Local Government to authorize the issuance of capital outlay notes to finance the cost of the Project;

NOW THEREFORE, BE IT RESOLVED by the Governing Body of Cheatham County Tennessee, as follows:

Section 1. For the purpose of providing funds to finance the cost of the Project, the chief executive officer of the Local Government is hereby authorized in accordance with the terms of this resolution, and upon approval of the Comptroller of the Treasury or Comptroller's designee, to issue and sell interest-bearing capital outlay notes in a principal amount not to exceed Five Hundred Thirty-Three Thousand Seven Hundred Twenty-Four Dollars and Eighty Cents (\$533,724.80) (the "Notes"). The Notes shall be designated "School Laptops Interfund Capital Outlay Notes, Series 2026"; shall be numbered serially from 1 upwards; shall be dated as of the date of issuance; shall be in denomination(s) as agreed upon with the purchaser; shall be sold at not less than 99% of par value plus accrued interest if any; and shall bear interest at a rate or rates not to exceed zero per cent (0%) per annum, and in no event shall the rate exceed the legal limit provided by law.

Section 2. The Notes shall mature not later than three (3) fiscal years after the fiscal year of issuance and, unless otherwise approved by the Comptroller of the Treasury or Comptroller's designee, the Notes shall be amortized through mandatory redemption in amounts reflecting level debt service on the Notes or an equal amount of principal paid in each fiscal year as is agreed upon by the chief executive officer and the Purchaser. The principal amount paid in each fiscal year shall be set forth in the form of the Note. The weighted average maturity of the Notes shall not exceed the reasonably expected weighted average life of the Project which is hereby estimated to be 10 years.

Section 3. The Notes shall be subject to redemption at the option of the Local Government, in whole or in part, at any time, at the principal amount and accrued interest to the date of redemption, without a premium, or, if sold at par, with or without a premium of not exceeding one percent (1%) of the principal amount as determined with the purchaser.

Section 4. The Notes shall be direct general obligations of the Local Government, for which the punctual payment of the principal and interest on the Notes, the full faith and credit of the Local Government is irrevocably pledged, and the Local Government hereby pledges its taxing power as to all taxable property in the Local Government for the purpose of providing funds for the payment of principal of and interest on the Notes. The Governing Body of the Local Government hereby authorizes the levy and collection of a special tax on all taxable property of the Local Government over and above all other taxes authorized by the Local Government to create a sinking fund to retire the Notes with interest as they mature in an amount necessary for that purpose.

Section 5. The Notes shall be executed in the name of the Local Government; shall bear the signature of the chief executive officer of the Local Government and the signature of the recording officer of the Local Government and shall be payable as to principal and interest at the office of recording officer of the Local Government or at the office of the paying agent duly appointed by the Local Government. Proceeds of the Notes shall be deposited with the official designated by law as custodian of the funds of the Local Government. All proceeds shall be paid out for financing the Project pursuant to this Resolution and as required by law.

Section 6. The Notes will be issued in fully registered form and that at all times during which any Note remains outstanding and unpaid, the Local Government or its agent shall keep or cause to be kept at its office a note register for the registration, exchange or transfer of the Notes. The note register, if held by an agent of the Local Government, shall at all times be open for inspection by the Local Government or any duly authorized officer of the Local Government. Each Note shall have the qualities and incidents of a negotiable instrument and shall be transferable only upon the note register kept by the Local Government or its agent, by the registered owner of the Note in person or by the registered owner's attorney duly authorized in writing, upon presentation and surrender to the Local Government or its agent together with a written instrument or transfer satisfactory to the Local Government duly executed by the registered owner or the registered owner's duly authorized attorney. Upon the transfer of any such Note, the Local Government shall issue in the name of the transferee a new registered note or notes of the same aggregate principal amount and maturity as the surrendered Notes. The Local Government shall not be obligated to make any such Note transfer during the fifteen (15) days next preceding an interest payment date on the Notes or, in the case of any redemption of the Notes, during the forty-five (45) days next preceding the date of redemption.

Section 7. The Notes shall be in substantially the form attached as Attachment 1 with only changes as are necessary or appropriate to comply with the requirements of the purchaser thereof as determined by the chief executive officer.

Section 8. The Notes shall be issued as an interfund loan from the Education Debt Service Fund to the Education Capital Projects Fund, as authorized in T.C.A. § 9-21-408.

Section 9. The Notes shall not be sold until receipt of the Comptroller of the Treasury or Comptroller’s Designee’s written approval for the sale of the Notes.

Section 10. The chief executive officer is authorized to designate the Notes as qualified tax-exempt obligations for the purpose of Section 265(b) (3) of the Internal Revenue Code of 1986 if so eligible to be designated.

Section 11. After the sale of the Notes, and for each year that any of the Notes are outstanding, the Local Government shall prepare an annual budget and budget ordinance in a form consistent with accepted governmental standards and as approved by the Comptroller of the Treasury or Comptroller’s designee. The budget shall be kept balanced during the life of the Notes and shall appropriate sufficient monies to pay all annual debt service. The annual budget and ordinance shall be submitted to the Comptroller of the Treasury or Comptroller’s designee immediately upon its adoption; however, it shall not become the official budget for the fiscal year until such budget is approved by the Comptroller of the Treasury or Comptroller’s Designee in accordance with Title 9, Chapter 21, Tennessee Code Annotated (the “Statutes”). If the Comptroller of the Treasury or Comptroller’s designee determines that the budget does not comply with the Statutes, the Governing Body shall adjust its estimates or make additional tax levies sufficient to comply with the Statutes, or as directed by the Comptroller of the Treasury or Comptroller’s designee.

Section 12. All orders or resolutions in conflict with this Resolution are hereby repealed insofar as such conflict exists and this Resolution shall become effective immediately upon its passage.

Duly passed and approved this 18th day of May, 2026.

(Local Government Chief Executive)

ATTESTED:

(Recording Officer)

Attachment 1
CAPITAL OUTLAY NOTE FORM

Registered Note No. _____

Registered \$ _____

(Name of Local Government)

of the State of Tennessee

Capital Outlay Notes, Series 20__

DATED: _____

INTEREST RATE: _____

MATURITY DATE: _____

Registered Owner: _____

Principal Sum: _____

_____, Tennessee (the Local Government) hereby acknowledges itself indebted, and for value received hereby promises to pay to the Registered Owner hereof (named above), or registered assigns, the Principal Sum specified above on the Maturity Date specified above or according to an amortization schedule attached hereto (unless this note shall have been duly called for prior redemption and payment of the redemption price shall have been duly made or provided for), upon presentation and surrender to the Local Government or its agent, and to pay interest on the Principal Sum on _____ and thereafter on _____ of each year at the Interest Rate per annum specified above or according to an amortization schedule attached hereto, by check, draft, or warrant mailed to the Registered Owner at the address of the Registered Owner as it appears on the fifteenth (15th) calendar day of the month next preceding the applicable payment date in the note register maintained by or on behalf of the _____ Local Government. Both principal of and interest on this note are payable at the office of the Of the Local Government or a paying agent duly appointed by the Local Government in lawful money of the United States of America.

This note is a direct obligation of the Local Government for the payment of which as to both principal and interest the full faith and credit of the Local Government is pledged.

[This note is subject to redemption prior to its stated maturity in whole or in part at any time at the option of the Local Government upon payment of the principal amount of the note together with the interest accrued thereon to the date of redemption with a premium of _____% of par value.][This note is not subject to redemption prior to maturity.] [Select one option.]

This note is issued under the authority of Parts I, IV, and VI of Title 9, Chapter 21, Tennessee Code Annotated, and a Resolution duly adopted by the Governing Body of the Local Government meeting on the _____ day of _____, 20____(the "Resolution") to provide funds to finance the cost of public works projects referenced in the Resolution.

This note shall have the qualities and incidents of a negotiable instrument and shall be transferable only upon the note register kept by the Local Government or its agent, by the Registered Owner of the note in person or by the Registered Owner's attorney duly authorized in writing, upon presentation and surrender to the Local Government or its agent of the note together with a written instrument of transfer satisfactory to the Local Government duly executed by the Registered Owner or the Registered Owner's duly authorized attorney but only in the manner as provided in the Resolution of the Local Government authorizing the issuance of this note and upon surrender hereof for cancellation. Upon the transfer of any such note, the Local Government or its agent shall issue in the name of the transferee a new registered note or notes of the same aggregate principal amount and maturity as the surrendered note. The Local Government shall not be obligated to make any such Note transfer during the fifteen (15) days next preceding an interest payment date on the Notes or, in the case of any redemption of the Notes, during the forty-five (45) days next preceding the date of redemption.

Pursuant to Tenn. Code Ann. Section 9-21-117, this note and interest thereon are exempt from all state, county, and municipal taxation except for inheritance, transfer and estate taxes and except as otherwise provided under the laws of the State of Tennessee.

IT IS HEREBY CERTIFIED, RECITED AND DECLARED that all acts, conditions and things required to exist, happen and be performed precedent to and in the issuance of this note exist, have happened and have been performed in due time, form and manner as required by the Constitution and laws of the State of Tennessee, and that the amount of this note, together with all other indebtedness of the Local Government, does not exceed any constitutional or statutory limitation thereon, and that this note is within every constitutional and statutory limitation.

IN WITNESS WHEREOF, the Governing Body of the Local Government has caused this note to be executed in the name of the Local Government by the signature of the _____and attested by the signature of the _____ with the Seal of the Local Government affixed hereto or imprinted hereon, and this note to be dated as of the _____ day of 20_____.

(Local Government Chief Executive)

ATTESTED:

(Recording Officer)

ASSIGNMENT

Note No. _____

Amount: \$ _____

For value received, the undersigned hereby sells, assigns, and transfers unto

(Name and Address of assignee)

(Please indicate social security or other tax identifying number of assignee)

The within-mentioned note and hereby irrevocably constitutes and appoints _____ attorney-in-fact, to transfer the same on the note register in the office of the _____ or the agent of the Local Government with full power of substitution in the premises.

Date: _____

Assignor: _____

Address: _____

School Board Vote (5/07/2026): 6 Yes 0 No 0 Absent

Budget Vote (5/11/2026): 5 Yes 0 No 0 Absent

Funding Source: Note Proceeds / Education Debt Service

*Approval of this note also provides approval of the following Budget Amendments:

Education Debt Service

156 – 34580 Restricted for Education Debt Service	\$533,724.80	
156 – 99100 – 590 Transfers to Other Funds		\$533,724.80

Education Capital Projects

177 – 49800 Transfers In	\$533,724.80	
177 – 91300 – 799 Other Capital Outlay		\$533,724.80

Item 5: Surplus – County General

BE IT THEREFORE RESOLVED that the Cheatham County Legislative Body meeting in regular session this the 18th day of May 2026, in the General Sessions Courtroom at the Courthouse in Ashland City, Tennessee: Authorize the surplus of the following county assets to be disposed of, recycled, or sold and/or receipt proceeds of sale to County General Fund: 101-44530 (Sale of Equipment):

Department: Accounting

Item(s): 5 Timeclocks

Other Information: Timeclocks are no longer supported by Andrews Technology software and are obsolete

Items have reached end of life. Once approved for surplus, items will be disposed of.

Budget Vote (5/11/2026): 5 Yes 0 No 0 Absent

Funding Source: None

Item 6: Surplus – Other Capital Projects - Vehicles

BE IT THEREFORE RESOLVED that the Cheatham County Legislative Body meeting in regular session this the 18th day of May 2026, in the General Sessions Courtroom at the Courthouse in Ashland City, Tennessee: Authorize the surplus of the following county assets to be disposed of, recycled, or sold and/or receipt proceeds of sale to Other Capital Projects - Vehicles Fund: 178-44530 (Sale of Equipment):

Department: Animal Control

Make/Model: 2006 Chevrolet 2500 (white)

VIN: 1GCHK23U76F251286

Mileage: 138,428

Other: Does not run well / in need of maintenance

Once approved for surplus, it will be sold on GovDeals.

Budget Vote (5/11/2026): 5 Yes 0 No 0 Absent

Funding Source: None

MINUTES

THE CHEATHAM COUNTY BUDGET COMMITTEE MET APRIL 13, 2026 AT 4:30 P.M. IN THE GENERAL SESSIONS COURTROOM. THE FOLLOWING MEMBERS WERE PRESENT: MAYOR KERRY McCARVER, TIM WILLIAMSON, DIANA LOVELL, AND DAVID ANDERSON. CHRIS GILMORE WAS ABSENT.

New Business:

1. 1a. Budget Amendments – County General

Mr. Williamson made the motion to approve the budget amendments as presented. Mrs. Lovell seconded.

Budget Vote: 4 Yes 0 No 1 Absent

1b. Budget Amendments – County General

Mr. Williamson made the motion to approve the budget amendments as presented. Mr. Anderson seconded.

Budget Vote: 4 Yes 0 No 1 Absent

2. 2a. Budget Amendments – Solid Waste/Sanitation

Mrs. Lovell made the motion to approve the budget amendment as presented. Mr. Williamson seconded.

Budget Vote: 4 Yes 0 No 1 Absent

2b. Budget Amendments – Solid Waste/Sanitation

Mr. Williamson made the motion to approve the budget amendment as presented. Mr. Anderson seconded.

Budget Vote: 4 Yes 0 No 1 Absent

3. Budget Amendments – Highway

Mrs. Lovell made the motion to approve the budget amendments as presented. Mr. Anderson seconded.

Budget Vote: 4 Yes 0 No 1 Absent

4. Budget Amendments – Other Capital Projects - Vehicles

Mrs. Lovell made the motion to approve the budget amendments as presented. Mr. Williamson seconded.

Budget Vote: 4 Yes 0 No 1 Absent

5. Budget Amendments – General Purpose School

Mr. Anderson made the motion to approve the budget amendment as presented. Mrs. Lovell seconded.

Budget Vote: 4 Yes 0 No 1 Absent

6. Budget Amendments – General Purpose School

Mrs. Lovell made the motion to approve the budget amendments as presented. Mr. Williamson seconded.

Budget Vote: 4 Yes 0 No 1 Absent

7. Surplus Items – Drug Control

Mr. Williamson made the motion to approve the presented items for surplus. Mr. Anderson seconded.

Budget Vote: 4 Yes 0 No 1 Absent

8. Resolution to Increase the Threshold Over Which Quotes Are Required

Mr. Williamson made the motion to approve the resolution to increase the threshold over which quotes are required. Mr. Anderson seconded.

Budget Vote: 4 Yes 0 No 1 Absent

9. Minutes: March 9, 2026 Budget Committee Meeting

Mrs. Lovell made a motion to approve minutes as presented. Mr. Anderson seconded.

Budget Vote: 4 Yes 0 No 1 Absent

There being no further business, the meeting adjourned at 5:06 P.M.

Motion to adjourn by Mr. Williamson / seconded by Mr. Anderson.

Budget Vote: 4 Yes 0 No 1 Absent

Item 8: Sycamore Square Rent and Expenses

Sycamore Square

Rent July 1, 2024 - May 7, 2026	Expenses July 1, 2024 - May 7, 2026
State Farm	Custodial Personnel
38,121.17	57,297.10
Family Health Center	Advertising
110,171.18	-
Food Lion	Communication
439,949.48	-
H&R Block	Contracts with Private Agencies
39,986.63	42,263.97
China Star	Legal Services
31,554.69	1,600.00
Subway	Maintenance & Repair - Buildings
41,285.89	58,180.60
Tractor Supply	Maintenance & Repair - Office Equipment
243,844.85	6,612.33
Chamber of Commerce	Rentals
11,766.70	443.60
\$ 956,680.59	Pest Control
	4,710.00
	Remittance of Revenue Collected
	87,144.00
	Permits
	-
	Other Contracted Services
	-
	Custodial Supplies
	6,889.25
	Drugs & Medical Supplies
	1,497.90
	Electricity
	103,675.06
	Landscaping
	2,040.00
	Natural Gas
	7,479.48
	Water & Sewer
	8,719.18
	Other Supplies & Materials
	1,269.50
	Building & Contents Insurance
	226,115.00
	Liability Insurance
	20,075.81
	In Service/Staff Development
	506.00
	Other Charges
	-
	Building Improvements
	15,395.07
	Heating & Air Conditioning Equipment
	-
	Office Equipment
	2,992.72
	Site Development
	-
	Other Equipment
	-
	Other Construction
	-
	\$ 654,906.57

Additional Revenue:	\$	301,774.02
Actual Reserves at 6/30/2024:	\$	260,828.02
Total Additional Revenue:	\$	562,602.04

Item 9: Schools: Fund Balances (Unassigned and Assigned) and Education Capital Projects

Budget Summary as of April 22, 2026

Capital Projects	Project Code	Appropriation	ED Debt Funds	As of April 22, 2026
FY24 Education Debt Request: Athletic Mowers, Awnings (ACES, HMS, ECES), CCCHS Storefront, BOE Encapsulation, Fencing (KSES, ACES, PVES & WCES), Fire Alarm Panel & System, HMS Floor Drains, SHS Baseball Drainage	Approved by County Commission June 2023		\$ 1,693,000	\$ 105,690
FY24 HVAC Repairs	Approved by CC 3/18/2024		\$ 250,000	\$ 6,732
FY26 Athletic Lighting - HMS/HMS	Approved by CC - July 2025		\$ 450,000	\$ 52,958
FY26 Paving & Restriping	Approved by CC - July 2025	Allocation - \$237,500 - requested \$60,700	\$ 160,700	\$ 33,440
FY26 School Safety	Approved by CC - July 2025	Allocation - \$50,000 - requested \$248	\$ 224,000	\$ 7,426

UnAssigned Fund Balance		\$ 10,606,893	Estimated Fund Balance FY26: (021 K) Holiday Bonuses, (142K) Athletic Supplements, SESI Contract (480K)
Committed		\$ 2,999,574	FY26 Budget Deficit
Restricted			Hybrid Stabilization
Fund 143	Restricted	\$ 1,449,700	
Fund 146	Assigned Funds	\$ 1,178,304	
Fund 177	Restricted		

Item 10: Sales Tax Comparison

Cheatham County Sales Tax Report												
March 2026	Total		County Outside Cities		Ashland City		Kingston Springs		Pegram		Pleasant View	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Collections Reported	1,147,190.39	1,151,375.64	334,817.14	286,595.28	453,799.56	521,237.14	97,492.48	101,403.03	37,502.02	39,817.68	223,579.19	202,322.51
Out of State Collections Reported	16,968.03	22,730.55	7,426.91	9,251.33	4,425.26	5,723.55	1,623.84	2,659.47	980.75	1,650.24	2,511.27	3,445.95
TOTAL COLLECTIONS REPORTED	1,164,158.42	1,174,106.19	342,244.05	295,846.61	458,224.82	526,960.69	99,116.32	104,062.50	38,482.77	41,467.92	226,090.46	205,768.46
Less: State Admin Cost (0.75%)	8,731.19	13,208.69	2,566.83	3,328.27	3,436.69	5,928.31	743.37	1,170.70	288.62	466.51	1,695.68	2,314.90
Remitted to County Trustee	1,155,427.23	1,160,897.50	339,677.22	292,518.34	454,788.14	521,032.38	98,372.95	102,891.80	38,194.15	41,001.40	224,394.78	203,453.57
First 1% of Sales Tax	332,245.40	322,981.26	150,967.64	130,008.14	101,064.02	115,784.96	21,860.65	22,864.84	8,487.59	9,111.42	49,865.50	45,211.90
Cities Share	181,277.76	192,973.13			101,064.02	115,784.96	21,860.65	22,864.84	8,487.59	9,111.42	49,865.50	45,211.90
Next 1/2% and last 3/4%												
First 1/2 School	320,952.03	322,471.55	94,354.79	81,255.10	126,330.05	144,731.23	27,325.82	28,581.06	10,609.49	11,389.28	62,331.89	56,514.88
Second 1/2 - County to School	320,952.03	322,471.55	94,354.79	81,255.10	126,330.05	144,731.23	27,325.82	28,581.06	10,609.49	11,389.28	62,331.89	56,514.88
County School - Cities	641,904.07	644,943.10	415,306.82	403,726.65	126,330.05	144,731.23	27,325.82	28,581.06	10,609.49	11,389.28	62,331.89	56,514.88
Education Debt Service												
Schools												
Ashland City												
Kingston Springs												
Pegram												
Pleasant View												
Total - D.S., School, Cities	332,245.40	322,981.26	415,306.82	403,726.65	227,394.07	260,516.19	49,186.47	51,445.90	19,097.08	20,500.70	112,197.39	101,726.78
Less Trustee Commission (1%)	3,322.45	3,229.81	4,153.07	4,037.27	2,273.94	2,605.16	491.86	514.46	190.97	205.01	1,121.97	1,017.27
Net Proceeds	\$328,922.95	\$319,751.45	\$411,153.76	\$399,689.39	\$225,120.13	\$257,911.03	\$48,694.61	\$50,931.44	\$18,906.10	\$20,295.69	\$111,075.42	\$100,709.52
YTD	\$3,409,176.21	\$3,146,430.15	\$4,261,471.06	\$3,933,038.39	\$2,456,543.58	\$2,416,540.92	\$548,237.23	\$554,460.59	\$191,507.11	\$185,844.78	\$1,081,014.83	\$1,017,488.87

Item 11: Budget, Workshop, and Commission Regular Meeting Dates for 2026

2026 Budget Meetings:

- | | |
|----------------------------|----------------------------|
| Tuesday, January 20, 2026 | Monday, July 13, 2026 |
| Tuesday, February 17, 2026 | Monday, August 10, 2026 |
| Monday, March 9, 2026 | Monday, September 14, 2026 |
| Monday, April 13, 2026 | Thursday, October 8, 2026 |
| Monday, May 11, 2026 | Monday, November 9, 2026 |
| Monday, June 22, 2026 | Monday, December 14, 2026 |

All Budget Meetings begin at 4:30 pm in the General Sessions Courtroom

2026 Commission Workshops:

- | | |
|----------------------------|----------------------------|
| Tuesday, January 20, 2026 | Monday, July 13, 2026 |
| Tuesday, February 17, 2026 | Monday, August 10, 2026 |
| Monday, March 9, 2026 | Monday, September 14, 2026 |
| Monday, April 13, 2026 | Thursday, October 8, 2026 |
| Monday, May 11, 2026 | Monday, November 9, 2026 |
| Monday, June 22, 2026 | Monday, December 14, 2026 |

All Commission Workshops begin at 6:00 pm in the General Sessions Courtroom

2026 Commission Meetings:

- | | |
|---------------------------|----------------------------|
| Monday, January 26, 2026 | Monday, July 20, 2026 |
| Monday, February 23, 2026 | Monday, August 17, 2026 |
| Monday, March 16, 2026 | Monday, September 21, 2026 |
| Monday, April 20, 2026 | Monday, October 19, 2026 |
| Monday, May 18, 2026 | Monday, November 16, 2026 |
| Monday, June 29, 2026 | Monday, December 21, 2026 |

All Commission Meetings begin at 6:00 pm in the General Sessions Courtroom

BUDGET WORKSHOP & BUDGET MEETING SCHEDULE FOR FY 2026-2027 BUDGET



Budgetary Timeline

Resolution Adopted on January 22, 2018

<u>On or Before</u>	<u>Event</u>
April 1	Departments to provide Accounting Office a detailed estimate of expenditures and revenues.
April 30	Director of Accounts and Budgets to file consolidated budget document with Budget Committee.
May 1-20	Budget Committee meets to consider the budget. The Budget Committee may revise the budget as it deems necessary, but any county officials shall be entitled to a hearing before the Budget Committee regarding any contemplated change to the official's budget. Budget Committee must adopt the budget with such revisions as deemed necessary by May 20 th .
June 1-8	Publish notice of Public Hearing in newspapers of general circulation (10 days prior to Public Hearing).
Last Monday in June	Public hearing before County Commission Meeting (5:00 pm)
June 30	County Commission MUST have a budget adopted no later than June 30th

April 30 - May 20: Budget Committee meets to consider the budget

Process:

1. By or before April 30th of each year, the Director and Assistant Director of Accounts and Budgets will hand out a budget workbook to all Budget Committee members showing the entire county budget as approved for the last 2 fiscal years, along with the requested budget for the upcoming budget year. This workbook will show LINE BY LINE detail for each department.
2. A presentation of all NEW REQUESTS ONLY will be presented to the Budget Committee showing each request and the total dollar amount needed for each fund that has new requests to increase expenditures. A report will be provided of explanations from all department heads and elected officials on any new requests by line, how much the requested increases will cost, and why they need it.
3. The Budget Committee will begin discussion on the requests and determine which items they feel are necessary and which are not. Once a determination has been made for all departments, the proposed numbers will be sent back to all department heads and elected officials. If the Budget Committee does not approve a budget as requested, the department heads and elected officials will all be given the opportunity of a hearing before the Budget Committee regarding their requested budget.
4. After all department heads and elected officials that requested a hearing have been heard, a final determination will be made by the Budget Committee NO LATER THAN May 20th.

June 1 - 8: Publish notice of Public Hearing in newspapers

5. The Accounting Office will send advertisement of the proposed budget to all required newspapers in order for it to print at least 10 days prior to the Public Hearing scheduled for 5:00 pm on the last Monday in June.
6. The Budget Committee chair may present their recommendations to the full Commission via workshop(s).

Deadline

County Commission MUST have a budget adopted no later than June 30th.

School Revenue

Public Chapter 576 (SB1962/HB2001) specifies that a county legislative body shall provide the revenue estimates for preparing the county school budget. It further provides that the local board of education prepare its budget using the revenue estimates provided by the county legislative body. This act was effective upon becoming law on March 19, 2020.

Budget Committee Workshop: Monday, April 13, 2026
2:30 pm Sycamore Square Conference Room
(prior to the 4:30 pm Budget Meeting in General Sessions)

Discussion Item 1: Budget Timeline (attached)

Discussion Item 2: Presentation of ALL Requests (excluding schools)

Discussion Item 3: Budget Discussion: Review of Presented Requests

Budget Committee Workshop: Monday, April 20, 2026
2:30 pm Sycamore Square Conference Room
(prior to the 6:00 pm Commission Meeting in General Sessions)

Discussion Item 1: Continue Budget Discussion: Review of Presented Requests

Discussion Item 2: Make Recommendations for Funding to Set Necessary Budget Hearings

Budget Committee Workshop: Wednesday, April 22, 2026
2:30 pm Sycamore Square Conference Room

Discussion Item 1: Budget Hearings to begin at 2:30

Discussion Item 2: Continue Budget Discussion: Review of Presented Requests

Budget Committee Workshop: Monday, May 11, 2026
2:30 pm David McCullough Community Room
(prior to the 4:30 pm Budget Meeting in General Sessions)

Discussion Item 1: Present FY26-27 Penny Value

Discussion Item 2: Discuss Fire Tax Levy, Budget Document, and Tax Levy Options

Budget Committee Meeting: Monday, May 18, 2026
2:30 pm David McCullough Community Room
(prior to the 6:00 pm Commission Meeting in General Sessions)

Discussion Item 1: Presentation of School Requests (NOTE: if TISA funding decreases from the state's latest projections, the schools will correct with a budget amendment from fund balance once they receive actual numbers in August or September)

Discussion Item 2: Budget Discussion: Review of Presented School Requests

Discussion Item 3: Finalize Decision on Fire Tax Levy, Budget Document, and Tax Levy

Discussion Item 4: Vote for Recommendation of Fire Tax Levy, Budget Document, and Tax Levy

Commission Workshop for FY26-27 Budget:
Monday, June 15, 2026
6:00 pm General Sessions Courtroom

Discussion Item 1: Workshop Rules

Discussion Item 2: Penny Value

Discussion Item 3: Fire Tax Rates and Fire Tax Levy

Discussion Item 4: FY26-27 Budget / Options

Discussion Item 5: Tax Rate and Proposed Tax Levy / Options

Discussion Item 6: General Purpose School

Discussion Item 7: How Budget Will Be Presented at June 29th Commission Meeting

Discussion Item 8: Special Rules for County Commissioners who are County Employees

Budget Items as they will appear on the June 29th Commission Agenda:

1. 2026-2027 Fire Tax Levy
2. 2026-2027 Budget Document, Appropriations Document, Non-Profit Document (these items shall be voted on as a whole)
 - a. County General – Fund 101
 - b. Courthouse and Jail Maintenance – Fund 112 (not funded by tax levy)
 - c. Solid Waste/Sanitation – Fund 116
 - d. Drug Control – Fund 122 (not funded by tax levy)
 - e. Unemployment Compensation – Fund 130 (not funded by tax levy)
 - f. Highway/Public Works – Fund 131
 - g. General Purpose School – Fund 141
 - h. Central Cafeteria – Fund 143 (not funded by tax levy)
 - i. Extended School Program – Daycare – Fund 146 (not funded by tax levy)
 - j. General Debt Service – Fund 151
 - k. Education Debt – Fund 156
 - l. General Capital Projects – Fund 171
 - m. Education Capital Projects – Fund 177 (not funded by tax levy)
 - n. Other Capital Projects – Vehicles – Fund 178
 - o. Other Capital Projects – Jail – Fund 180
 - p. Appropriations Document and Non-Profit Document: These documents are a summary of all of the above funds. Any changes made to the above funds will be changed / reflected in these documents.
3. 2026-2027 Tax Levy

June Commission Workshops, Budget Committee Meeting, and Commission Meeting:

**MONDAY, JUNE 15TH at 6:00 pm: Commission Workshop to Discuss FY26-27
Budget**

MONDAY, JUNE 22ND at 4:30 pm: June Budget Committee Meeting (regular monthly business)

MONDAY, JUNE 22ND at 6:00 pm: June Commission Workshop (regular monthly business)

MONDAY, JUNE 29TH at 5:00 pm: Public Hearing for FY26-27 Budget (with full Commission)

**MONDAY, JUNE 29TH at 6:00 pm: June Commission Meeting (regular monthly business &
vote on fire tax levy, tax levy, and budget documents)**
