

Budget Committee
Budget Agenda
Monday, March 9, 2026
4:30 pm General Sessions Courtroom

New Business:

Item:

1. Budget Amendments – County General
2. Budget Amendments – Solid Waste/Sanitation
3. Budget Amendments – County General and Other Capital Projects – Jail
4. Budget Amendments – General Purpose School
5. Discussion: Grant for Hustle Recovery
6. Discussion: Upcoming Budget Process Schedule
7. Minutes: February 17, 2026 Budget Committee Meeting

Informational Items:

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

Item 1: Budget Amendments – County General

BE IT THEREFORE RESOLVED that the Cheatham County Legislative Body meeting in regular session this the 16th day of March 2026, in the General Sessions Courtroom at the Courthouse in Ashland City, Tennessee: Authorize the following budget amendments for the County General Fund:

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

Social, Cultural, and Recreation Projects

101 – 34735 – 01	Assigned for Social, Cultural, and Recreational Services	\$15,000.00
101 – 91150 – 724	Site Development	\$15,000.00

Transfer reserved donation made by the Town of Pegram to pay architect fees associated with the new South Cheatham Library in Kingston Springs

NOTE: Other amendments

Senior Citizens Assistance

101 – 39000	Unassigned	\$44,776.62
101 – 56300 – 339	Matching Share	\$44,776.62

Transfer funds from County General Fund Balance to cover a shortage in the Senior Citizens Assistance line due to the county’s match increase from 100% to 150% that was proposed and approved by Commission on July 21, 2025

American Rescue Plan Act Expenditures / Public Utility Projects

101 – 47403	American Rescue Plan Act Grant	\$1,468.00
101 – 91170 – 799	Other Capital Outlay	\$1,468.00

Transfer ARP TDEC Utilities Grant Funds received to the expenditure line it will be paid from (payable to Cheatham County Waste Water Authority) – pass through grant

Budget Amendments – County General (continued)

Sheriff's Department

101 – 46210 Law Enforcement Training Programs	\$44,800.00	
101 – 54110 – 189 Other Salaries and Wages		\$44,800.00

Transfer Law Enforcement Training Grant funds to reimburse the payroll line officers were paid from

Budget Vote (3/09/2026): Yes No Absent

Funding Source: Various

Item 1b: Budget Amendments – County General (Salary Items Within the Same Department – Only Requires Budget Committee Approval)

BE IT THEREFORE RESOLVED that the Cheatham County Legislative Body meeting in regular session this the 16th day of March 2026, in the General Sessions Courtroom at the Courthouse in Ashland City, Tennessee: Authorize the following budget amendments for the County General Fund:

NOTE: The following amendments are to move funds from or to a payroll line due to coverage for open spots/employees out on FMLA, employee payouts, rounding errors, or other needs. They are all within the same budget and only require approval by the Budget Committee.

Jail		
101 – 54210 – 160 Guards	\$26,000.00	
101 – 54210 – 115 Sergeant(s)		\$26,000.00
Transfer unused budgeted funds due to open positions to cover the pay for the 3 Sergeants that were budgeted to begin December 1 st , but started on September 18 th in order to train prior to the opening of the new jail facility		

Budget Vote (3/09/2026): Yes No Absent

Funding Source: Unused Budgeted Funds

Item 2: Budget Amendments – Solid Waste/Sanitation (Salary Items Within the Same Department – Only Requires Budget Committee Approval)

BE IT THEREFORE RESOLVED that the Cheatham County Legislative Body meeting in regular session this the 16th day of March 2026, in the General Sessions Courtroom at the Courthouse in Ashland City, Tennessee: Authorize the following budget amendments for the Solid Waste/Sanitation Fund:

Sanitation Management		
116 – 55710 – 143	Equipment Operators	\$194.75
116 – 55710 – 162	Clerical Personnel	\$194.75
Transfer unused budgeted funds to cover a shortage in the clerical personnel line		

Budget Vote (3/09/2026): Yes No Absent

Funding Source: Unused Budgeted Funds

Item 3: Budget Amendments – County General and Other Capital Projects – Jail

BE IT THEREFORE RESOLVED that the Cheatham County Legislative Body meeting in regular session this the 16th day of March 2026, in the General Sessions Courtroom at the Courthouse in Ashland City, Tennessee: Authorize the following budget amendments for the County General and Other Capital Projects – Jail Funds:

Transfer Out of County General Fund

Transfers Out

101 – 54210 – 160 Guards	\$116,387.89	
101 – 99100 – 590 Transfers to Other Funds		\$116,387.89

Transfer unused budgeted funds from County General’s Jailer line to complete additional work for the new jail facility (see list on next page)

Transfer In to Other Capital Projects – Jail Fund

Public Safety Projects

180 – 49800 Transfers In	\$116,387.89	
180 – 91130 – 706 Building Construction		\$116,387.89

Transfer unused budgeted funds from County General’s Jailer line to complete additional work for the new jail facility (see list on next page)

Budget Vote (3/09/2026): Yes No Absent

Funding Source: County General Fund (Unused Budgeted Funds)

JJ,

You've requested all pricing for the additional items be turned around today. Most of those items have now been submitted through a formal change proposal. For the remaining items not formally sent in a change proposal, I've provided a budget to carry until the change proposal is submitted.

Below is a high-level overview of the costs – the 'item' numbering coincides with the items on the attached Owner 'Day 2' Changes spreadsheet that we reviewed over the last week. Also attached is a folder of all the pricing in one place for your convenience. Let me know if you have any questions or want to meet to discuss.

Item #3 – Kitchen Bathroom Ceiling (change to security): **\$19,000.00 (budget)**

- ROM pricing was initially sent for Owner direction on 1/15/26 @ \$22,476.97. The security ceiling cost was a little less than half the cost. After further discussions, you are okay with us using security ceiling attic stock for this change and not replacing the attic stock. This will reduce the initially proposed cost, however, I don't know exactly what that final number will be. The cost carried for this item is the projected cost that will later be submitted for approval.

Item #5 – Area 1 Level 1 Added Cameras: **\$17,436.21**

- CP 60 – Area 1 Level 1 Added Cameras: Submitted on 3/4/26 for Owner approval.

Item #12 – Booking Counter Dividers: **\$6,353.11 (budget)**

- CP 51 – Booking Acrylic Screens: Submitted on 2/9/26 and cost rejected by the Owner. Formal revised CP has not been submitted. I am negotiating with the subcontractor for the final labor cost. The cost carried for this item is the projected cost that will later be submitted for approval.
- Revised subcontractor labor cost was assumed to be \$1,500 ILO \$4,529.82.

Item #15 – Admin Corridor/Lobby Door: **\$1,399.22**

- CP 56 – Admin REX Changes: Submitted on 2/9/26 for Owner approval.

Item #16 – Master Control Room: **\$36,148.35**

- CP 61 – Area 1 Added Master Control: Submitted on 3/4/26 for Owner approval.

Item #19 – Booking Holding Cell Lighting Control: **\$3,485.78**

- CP 62 – Booking Holding Cell Lighting Control: Submitted on 3/4/26 for Owner approval.

Item #20 – Admin Temperature Control: **\$2,565.22**

- CP 55 – Admin Room Temp: Submitted on 2/12/26 for Owner approval.

Item #2 – Clear Story Window Ledge in Dayrooms

- This was not on your list to see pricing because all of us are talking through potential options that might not be netting. I do not know what the cost is going to be, however, I believe **\$30,000.00** will be more than enough if you need to assume a budget for it.

TOTAL COST: \$116,387.89

Thank you,

CAMERON BERTAUSKI
ASSISTANT PROJECT MANAGER

cbertauski@bellconstructioncompany.com
Cell: 615.939.2425



Owner 'Day 2' Changes

**CHEATHAM COUNTY JAIL EXPANSION
112 Sycamore Street, Ashland City, TN 37015**

Item #	Title - Description	RFI	INCLUDED IN REVISION	Time Impact	Ball In Court	PRICING STATUS	CP #	Approval / Install Status	ARCH OMISSION	GC CHANGE	OWNER CHANGE
1	TCI Mirrors - Following TCI's final inspection, TCI contacted MBI stating the natural light requirements were not met because the inmates in the cells did not have access to the clearstory windows.	370 - Closed	No	Mirrors - 1-week. Mirrors ordered 1/14. All parts/pieces arrived on 1/29/26. Completed.	BELL	Received	49	Executed / Complete	X		
2	Netting @ Clearstory Window Ledge in Dayrooms - JJ requested additional provisions at the window ledge to keep inmates from throwing items on the ledge.	316 - Closed	No	Netting - 3-weeks	BELL - Mockup	Requested	TBD	TBD	X		
3	Kitchen Bathroom Ceiling - An inmate can climb on top of the combi unit and touch the ACT ceiling. MBI requested pricing for two different options - 1) Raise ceiling height from 10'-0" to 13'-0"; 2) Chairize ceiling to security ceiling.	358 - Closed	No	ROM provided on 1/15 for Owner to decide which option they would like to choose.	Owner	Received	TBD	TBD	X		
4	Client 1048 Security Ceiling - Current ceiling to be ACT ceiling. Request to change the ceiling to a security ceiling.	367 - Closed	No	N/A	Owner-Rejected	Rejected	N/A	N/A	X		
5	Added Cameras - 1. Remove (1) camera in Jury Deliberation Room 2109. 2. Add (2) cameras in the Admin Office Corridor 1124 down each hall. 3. Add (1) camera in the walk-in freezer and (1) camera in the walk-in cooler in Kitchen 1201. 4. Add (1) camera in Kitchen Office 1206. 5. Add (1) camera to each of the (3) Client Rooms - 1048, 1114, and 2115.	N/A	No	Cameras - 2-weeks	Owner	Received	60	Submitted			X
6	Self-Port Free Egress Door - Door submittal and install hardware allows for flow out from the Self-Port to outside the building. Crossed off the list as this is being tracked through the drawing revision.	Rev-12	No	GFH - 8-weeks	MBI - Issuing New Hardware Changes with Rev-12.	Not Requested	TBD	TBD	X		
7	MDF Emergency Circuit - Emergency power not designed to be included for any of the outlets in the MDF 1208. Request to have all outlets on emergency power.	368 - Closed	No	Complete	BELL	Received	45	Executed / Complete	X		
8	Shower Valves @ Dayrooms - Relocate shower valves in front access showers to the chase to allow rear access at (31) showers.	N/A	No	Complete	BELL	Received	40	Executed / Complete	X		
9	Admin Showers - Install commercial shower fixtures in lieu of detention shower fixtures in the (2) admin bathrooms.	364 - Closed	No	Shower Fixtures - 1-week	Owner-Rejected	Rejected	44	Rejected	X		
10	New Commercial Keying Hardware (JJ Request) - 1. Courts Admin Hallway: 1108B & 1124A are keyed M2 (2AA). To receive a separate key so they are not the same as the courts keying. Both doors are to be keyed the same off the master and not keyed alike any other keys. 2. Office 1114 Added Lock: 1114A does not have a lock, just a passage hardware set. The request is to add locking hardware. To be keyed (M2) off the master key and not keyed alike any other keys.	N/A	No	5-6-weeks	BELL	Received	48	Executed / Order			X



Owner 'Day 2' Changes

**CHEATHAM COUNTY JAIL EXPANSION
112 Sycamore Street, Ashland City, TN 37015**

Item #	Title - Description	RFI	INCLUDED IN REVISION	Time Impact	Ball in Court	PRICING STATUS	CP #	Approval / Install Status	ARCH OMISSION	GC CHANGE	OWNER CHANGE
11	New Commercial Keying/Hardware (Holly Request) - 1. Jury Deliberation 2109- 2109A is keyed M2 (2AA). The request is for this door to be keyed separate so they are not the same as the courts keying. To be keyed (Mx) off the master key and not keyed alike the other keys. 2. AV Closets: 2107 and 2122 are keyed M10 (10AA). The request is for these two doors to receive a separate key so they are not the same as the courts keying. Both doors are to be keyed the same off the master and not keyed alike any other keys. 3. Judges Bathroom 2134: Hardware is set up to where you can only unlock/lock the door from the outside. To be locked from inside without being unlocked from the outside. 4. Conference 2136: 2136 does not have a lock, just a passage hardware set. The request is to add locking hardware. To be keyed (Mx) off the master key and not keyed alike any other keys.	N/A	No	5-6-weeks.	BELL	Received	48	Executed / Ordered			X
12	Booking Counter Dividers - Designed dividers were rejected by Ownership as they could be removed by an inmate. New design requested by Owner.	360.1 - Closed	No	1-week	BELL (RESUBMIT)	Received	51	Submitted	X		
13	Control Tower Light Switches - Designed not to have light switches to operate the on/off function for the lighting in the control towers.	369 - Closed	No	1.5-weeks	BELL	Received	46	Executed / Complete			X
14	Detention Bathroom Hardware - 1. 1120A: Remove the cylinder and install plate over hole. Replace handle with active handle. Add barrel lock. Door will be free entrance/egress and lockable only by the barrel lock per Owner request in 1/9/26 meeting. 2. 1705A & 1718A: Add barrel lock. Door will be able to be locked from the inside and not allow another staff member open the door if they present a key per Owner request 1/9/26 meeting.	N/A	No	Complete	BELL	N/A	N/A	Complete			X
15	Admin Corridor/Lobby Door - Owner requested admin side of 1124A to be a request to exit function in lieu of the installed card reader. Owner requested to remove request to exit function from 1400A that is currently in the Admin Office 1101 and install a blank cover plate.	N/A	No	1-week	Owner	Received	56	Submitted			X
16	Master Control Room - Owner requested pricing to change Search/Dress Out 1119 into a master control room.	N/A	No	Misc Materials - 3-weeks.	BELL	Received	61	Submitted			X
17	Jury Deliberation Bathroom Door - Design had glass in the bathroom door. Owner requested replacing the flush wood door to fix the issue.	334.1	No	8-10-Weeks. New wood door ordered mid-December. Install date 3/12/26.	BELL	Received	39	Executed / Pending Material	X		
18	Detention Pond Rip Rap - Owner requested rip rap added to the detention pond beneath the concrete flumes.	N/A	No	No lead time.	Owner	Received	50	Submitted	X		X
19	Booking Holding Cell Lighting Control - Owner requested each booking cell lighting to be controlled separately from each other.	N/A	No	Light Switches & Relay Modules - 3-weeks	Owner	Received	62	Submitted	X		X
20	Admin Temperature Control - Owner requested better temperature controls due to major differences in temperature throughout the admin office space.	N/A	No	Return Air Sensors - 2-weeks.	Owner	Received	55	Submitted	X		X
21											
22											
23											

Item 4: Budget Amendments – General Purpose School

BE IT THEREFORE RESOLVED that the Cheatham County Legislative Body meeting in regular session this the 16th day of March 2026, in the General Sessions Courtroom at the Courthouse in Ashland City, Tennessee: Authorize the following budget amendments for the General Purpose School Fund:

Regular Instruction Program

141 – 46590 Other State Education Funds	\$74,600.00	
141 – 71100 – 189 Other Salaries and Wages		\$6,800.00
141 – 71100 – 201 Social Security		\$421.60
141 – 71100 – 204 Pensions		\$98.60
141 – 71100 – 429 Instructional Supplies and Materials		\$67,279.80

Transfer Tennessee Tutoring Innovation Grant revenue to the expenditure lines for tutoring

Board of Education Vote (3/05/2026): Yes No Absent

Budget Vote (3/09/2026): Yes No Absent

Funding Source: Tennessee Tutoring Innovation Grant

Item 5: Discussion: Grant for Hustle Recovery, Inc.

Troy with Hustle Recovery to present

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



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

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 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: 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: Present FY26-27 Penny Value

Discussion Item 4: 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: Finalize Decision on Fire Tax Levy, Budget Document, and Tax Levy

Discussion Item 2: 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 29 th Commission Agenda:
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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)**

MINUTES

THE CHEATHAM COUNTY BUDGET COMMITTEE MET FEBRUARY 17, 2026 AT 4:30 P.M. IN THE GENERAL SESSIONS COURTROOM. THE FOLLOWING MEMBERS WERE PRESENT: MAYOR KERRY McCARVER, TIM WILLIAMSON, DIANA LOVELL, DAVID ANDERSON AND CHRIS GILMORE.

New Business:

1. 1a. Budget Amendments – County General

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

Budget Vote: 5 Yes 0 No 0 Absent

1b. Budget Amendments – County General

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

Budget Vote: 5 Yes 0 No 0 Absent

2. Budget Amendments – Highway/Public Works

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

Budget Vote: 5 Yes 0 No 0 Absent

3. Budget Amendments – County General and Highway/Public Works

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

Budget Vote: 5 Yes 0 No 0 Absent

4. Budget Amendments – General Purpose School and Education Capital Projects
Mrs. Lovell made the motion to approve the budget amendments as presented. Mr. Gilmore seconded.

Budget Vote: 5 Yes 0 No 0 Absent

5. Budget Amendments – General Purpose School
Mr. Anderson made the motion to approve the budget amendment as presented. Mrs. Lovell seconded.

Budget Vote: 5 Yes 0 No 0 Absent

6. Budget Amendments – County General

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

Budget Vote: 5 Yes 0 No 0 Absent

7. Discussion: Sheriff StarChase Contract
This item was discussion only.

8. Budget Amendments – County General and Other Capital Projects - Jail

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

Budget Vote: 5 Yes 0 No 0 Absent

9. Minutes: January 20, 2026 Budget Committee Meeting

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

Budget Vote: 5 Yes 0 No 0 Absent

There being no further business, the meeting adjourned at 5:25 P.M.

Motion to adjourn by Mrs. Lovell / seconded by Mr. Anderson.

Budget Vote: 5 Yes 0 No 0 Absent

Item 7: Sycamore Square Rent and Expenses

Sycamore Square

Rent July 1, 2024 - March 5, 2026		Expenses July 1, 2024 - March 5, 2026	
State Farm	35,014.31	Custodial Personnel	50,721.10
Family Health Center	96,609.38	Advertising	-
Food Lion	324,899.68	Communication	-
H&R Block	34,616.54	Contracts with Private Agencies	37,290.15
China Star	29,068.69	Legal Services	1,350.00
Subway	36,330.58	Maintenance & Repair - Buildings	52,050.60
Tractor Supply	222,979.85	Maintenance & Repair - Office Equipment	6,612.33
Chamber of Commerce	11,766.70	Rentals	-
\$ 791,285.73		Pest Control	4,440.00
		Remittance of Revenue Collected	87,144.00
		Permits	-
		Other Contracted Services	-
		Custodial Supplies	5,975.88
		Drugs & Medical Supplies	1,324.75
		Electricity	93,709.08
		Landscaping	2,040.00
		Natural Gas	6,781.13
		Water & Sewer	7,930.16
		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	-
		\$ 623,723.28	

Additional Revenue:	\$	167,562.45
Actual Reserves at 6/30/2024:	\$	260,828.02
Total Additional Revenue:	\$	428,390.47

Item 8: Schools: Fund Balances (Unassigned and Assigned) and Education Capital Projects

Budget Summary as of February 24, 2026

Capital Projects	Project Code	Appropriation	ED Debt Funds	As of Feb 24, 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	\$ 212,110
FY24 Restroom/Concession Stands	Approved by CC 5/20/2024	Fund Balance approved - 5584,462	\$ 2,460,000	\$ (158,749)
FY24 HVAC Repairs	Approved by CC 3/18/2024		\$ 250,000	\$ 5,492
FY24 CCCHS Stadium Project (Fund Balance) Request	Approved by CC on 6/24/2024		\$ 1,000,000	\$ (22,661)
FY26 Athletic Lighting - HHS/HMS	Approved by CC - July 2025		\$ 450,000	\$ 66,618
FY26 Paving & Restriping	Approved by CC - July 2025	Allocation - \$257,500 - requested \$160,700	\$ 160,700	\$ 32,190
FY26 School Safety	Approved by CC - July 2025	Allocation - \$540,000 - requested \$224K	\$ 224,000	\$ 7,426

UnAssigned Fund Balance	\$ 10,606,893	Estimated Fund Balance FY26: (921K) Holiday Bonuses, (342K) Athletic Supplements, SESI Contract (486K)
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 9: Sales Tax Comparison

JANUARY SALES TAX REPORTS WERE NOT READY BY THE BUDGET AGENDA DEADLINE, BUT WILL BE ADDED TO THE COMMISSION AENDA

Item 10: 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