

**FY25–26 Budget Summary**
*Prepared for County Commission | Haywood County Tennessee*

**Budget Overview**

The proposed FY25–26 budget reflects careful planning amid cost pressures and a strategic drawdown of fund balance to maintain critical services.

* **All departmental budgets have been reviewed and approved by the Budget Committee**, **except**:
	+ **Central Dispatch (54900)**: Remains at FY24–25 amounts pending updated figures from the City.

**Cost Pressures & Increases**

* **State Retirement Rate** increased from **10.34% to 10.83%**
	+ Total County General Impact: **~$49,000**
* **Carryforward Grant Spending** from FY24–25:
	+ Fund 101: ~**$885,000**
	+ Fund 171: ~**$4.38 million**
	+ These inflate FY25–26 expenditures but are not new obligations.
* A **2.5% cost of living raise** was calculated for all **non-elected officials**
	+ Total County General Impact: **~$251,000**

**Shared Emergency Services Funding**

* **Fund 101 makes quarterly transfers to Fund 357**:
	+ **Civil Defense**: County covers 25% (TEMA pays 50%, City covers 25%)
	+ **Rescue Squad**: 50/50 split between County and City

**Megasite Adjustment**

* **Megasite-related costs have been removed** from the Sheriff’s Department budget for FY25–26, improving departmental accuracy and transparency.

**City Fire Adjustment**

* **The annual $875,000 payment to the City for fire protection services has been removed** from the FY25-26 County General budget.

**Fund Balance Forecast – County General Fund 101**

* **FY24–25 Ending Projection**:
	+ Deficit: ~**$2.2 million**
	+ Ending Fund Balance: ~**$12 million**
* **FY25–26 Projection**:
	+ Deficit: **~$2.3 million (including carryforward)**
	+ Ending Fund Balance: ~**$8.8 million**

**Fund Balance Forecast – Drug Control Fund 122**

* **FY24–25 Ending Projection**:
	+ Surplus: ~**$40,000**
	+ Ending Fund Balance: ~**$142,000**
* **FY25–26 Projection**:
	+ Surplus: **~$14,000**
	+ Ending Fund Balance: ~**$156,000**

**Fund Balance Forecast – Highway/Public Works Fund 131**

* **FY24–25 Ending Projection**:
	+ Deficit: ~**$2 million**
	+ Ending Fund Balance: ~**$2.9 million**
* **FY25–26 Projection**:
	+ Deficit: **~$2 million**
	+ Ending Fund Balance: ~**$841,000**

**Fund Balance Forecast – General Purpose School Fund 141**

* **FY24–25 Ending Projection**:
	+ Deficit: ~**$3.1 million**
	+ Ending Fund Balance: ~**$7.26 million**
* **FY25–26 Projection**:
	+ Deficit: **~$5.5 million**
	+ Ending Fund Balance: ~**$1.7 million**

**Fund Balance Forecast – Central Cafeteria Fund 143**

* **FY24–25 Ending Projection**:
	+ Deficit: ~**$448,000**
	+ Ending Fund Balance: ~**$1 million**
* **FY25–26 Projection**:
	+ Deficit: **~$457,000**
	+ Ending Fund Balance: ~**$622,000**

**Fund Balance Forecast – General Debt Service Fund 151**

* **FY24–25 Ending Projection**:
	+ Surplus: ~**$1.1 million**
	+ Ending Fund Balance: ~**$5.1 million**
* **FY25–26 Projection**:
	+ Surplus: **~$837,000**
	+ Ending Fund Balance: ~**$5.96 million**

**Fund Balance Forecast – General Capital Projects Fund 171**

* **FY24–25 Ending Projection**:
	+ Surplus: ~**$2.89 million**
	+ Ending Fund Balance: ~**$7.19 million**
* **FY25–26 Projection**:
	+ Surplus: **~$1,000 (including carryforward)**
	+ Ending Fund Balance: ~**$2.9 million**

**Fund Balance Forecast – Solid Waste/Landfill Fund 207**

* **FY24–25 Ending Projection**:
	+ Deficit: ~**$344,000**
	+ Ending Fund Balance: ~**$1.3 million**
* **FY25–26 Projection**:
	+ Surplus: **~$30,000**
	+ Ending Fund Balance: ~**$1.36 million**

**Fund Balance Forecast – Joint Venture Fund 357**

* **FY24–25 Ending Projection**:
	+ Surplus: ~**$49,000**
	+ Ending Fund Balance: ~**$178,000**
* **FY25–26 Projection**:
	+ Deficit: **~$3,000**
	+ Ending Fund Balance: ~**$175,000**

**Summary**

This budget is the result of collaborative planning and reflects realistic assumptions. While short-term fund balance usage is necessary, long-term sustainability for our county remains a priority.