

Benton County, Tennessee

PROPOSED BUDGET FOR THE YEAR ENDING JUNE 30, 2027

Benton County, Tennessee hereby provides certain financial information for the Fiscal Year 2027 Budget in accordance with the requirements of Tennessee Private Acts of 1939, Chapter 541 and as amended in Tennessee Private Acts of 1999, Chapter 32. **There will be a public hearing concerning the budget at the Courthouse of Benton County on July 15, 2026 at 5:00 p.m.** All citizens are welcome to participate. The budget and all supporting data are a public record and are available for public inspection by anyone at the office of the County Mayor.

GENERAL FUND

	AUDIT 2025	ESTIMATED 2026	PROPOSED 2027
ESTIMATED REVENUES & OTHER SOURCES			
LOCAL TAXES	\$ 6,547,818	\$ 6,460,838	\$ 6,719,901
STATE OF TENNESSEE	2,880,703	2,956,999	2,776,662
FEDERAL GOVERNMENT	87,294	15,500	-
OTHER SOURCES	5,207,814	4,288,433	3,953,565
TOTAL ESTIMATED REVENUES	<u>\$ 14,723,629</u>	<u>\$ 13,721,770</u>	<u>\$ 13,450,128</u>
ESTIMATED EXPENDITURES & OTHER USES			
SALARIES	\$ 6,141,295	\$ 7,242,372	\$ 7,089,543
OTHER COSTS	7,980,029	5,890,288	6,264,088
TOTAL ESTIMATED EXPENDITURES	<u>\$ 14,121,324</u>	<u>\$ 13,132,660</u>	<u>\$ 13,353,631</u>
ESTIMATED BEGINNING BALANCE, JULY 1	\$ 15,018,712	\$ 15,621,018	\$ 16,210,127
ESTIMATED ENDING BALANCE, JUNE 30	\$ 15,621,018	\$ 16,210,127	\$ 16,306,624

HIGHWAY/PUBLIC WORKS FUND

	AUDIT 2025	ESTIMATED 2026	PROPOSED 2027
ESTIMATED REVENUES & OTHER SOURCES			
LOCAL TAXES	\$ 423,816	\$ 486,648	\$ 501,317
STATE OF TENNESSEE	3,518,437	2,397,986	2,922,584
FEDERAL GOVERNMENT	42,697	-	-
OTHER SOURCES	71,790	376,443	65,500
TOTAL ESTIMATED REVENUES	<u>\$ 4,056,740</u>	<u>\$ 3,261,077</u>	<u>\$ 3,489,401</u>
ESTIMATED EXPENDITURES & OTHER USES			
SALARIES	\$ 1,245,423	\$ 1,208,574	\$ 1,412,848
OTHER COSTS	2,622,451	1,276,237	2,262,857
TOTAL ESTIMATED EXPENDITURES	<u>\$ 3,867,874</u>	<u>\$ 2,484,811</u>	<u>\$ 3,675,705</u>
ESTIMATED BEGINNING BALANCE, JULY 1	\$ 1,012,115	\$ 1,200,981	\$ 1,977,247
ESTIMATED ENDING BALANCE, JUNE 30	\$ 1,200,981	\$ 1,977,247	\$ 1,790,944

GENERAL PURPOSE SCHOOL FUND

	AUDIT 2025	ESTIMATED 2026	PROPOSED 2027
ESTIMATED REVENUES & OTHER SOURCES			
LOCAL TAXES	\$ 7,115,843	\$ 7,193,006	\$ 6,487,907
STATE OF TENNESSEE	19,012,300	18,622,599	18,112,469
FEDERAL GOVERNMENT	419,211	96,486	112,000
OTHER SOURCES	285,640	185,725	93,200
TOTAL ESTIMATED REVENUES	<u>\$ 26,832,994</u>	<u>\$ 26,097,816</u>	<u>\$ 24,805,576</u>
ESTIMATED EXPENDITURES & OTHER USES			
SALARIES	\$ 13,301,187	\$ 13,895,359	\$ 15,967,540
OTHER COSTS	12,981,768	11,035,284	12,756,622
TOTAL ESTIMATED EXPENDITURES	<u>\$ 26,282,955</u>	<u>\$ 24,930,643</u>	<u>\$ 28,724,162</u>
ESTIMATED BEGINNING BALANCE, JULY 1	\$ 14,483,028	\$ 15,033,067	\$ 16,200,240
ESTIMATED ENDING BALANCE, JUNE 30	\$ 15,033,067	\$ 16,200,240	\$ 12,281,655

DEBT SERVICE FUND

	AUDIT 2025	ESTIMATED 2026	PROPOSED 2027
ESTIMATED REVENUES & OTHER SOURCES			
LOCAL TAXES	\$ 757,747	\$ 748,335	\$ 1,349,232
STATE OF TENNESSEE	-	-	-
FEDERAL GOVERNMENT	-	-	-
OTHER SOURCES	1,708,891	1,342,031	377,978
TOTAL ESTIMATED REVENUES	<u>\$ 2,466,638</u>	<u>\$ 2,090,366</u>	<u>\$ 1,727,209</u>
ESTIMATED EXPENDITURES & OTHER USES			
SALARIES	\$ -	\$ -	\$ -
OTHER COSTS	1,380,404	1,782,240	2,696,870
TOTAL ESTIMATED EXPENDITURES	<u>\$ 1,380,404</u>	<u>\$ 1,782,240</u>	<u>\$ 2,696,870</u>
ESTIMATED BEGINNING BALANCE, JULY 1	\$ 2,859,989	\$ 3,946,223	\$ 4,254,349
ESTIMATED ENDING BALANCE, JUNE 30	\$ 3,946,223	\$ 4,254,349	\$ 3,284,689