



BUDGET COMMITTEE AGENDA

April 25, 2024 AT 4:30 PM, Room 312

Appearance of Citizens

SECTIONS:

FY 24/25 EMS Budget Discussion & Schedule/Robby Holbrook..... (A)

FY 24/25 Other Budgets..... (B)

<u>Anderson County, Tennessee</u>		FY 2024	FY 2024	FY 2025				
<u>Other Funds</u>		Original	Amended	Revenues &				
Fund		Budget	Budgeted	Expenditures				
		Amounts						
EMS/Ambulance					Option 4 No Increase	Option 3	Option 2	Option 1
118	Revenues	\$7,192,311	\$7,192,311	\$6,694,311	4 Options	\$6,694,311	\$6,694,311	\$6,694,311
	Expenditures	\$7,236,602	\$7,348,574	\$7,389,579		\$7,744,237	\$7,816,291	\$7,896,754
	Excess (Deficiency) of Revenues							
	Over Expenditures	(\$44,291)	(\$156,263)	(\$695,268)		(\$1,049,926)	(\$1,121,980)	(\$1,202,443)

SEC A



Anderson County Emergency Medical Services

We Care for Our Community

Anderson County EMS FYE 25 Budget Requests

Option #1

- Pay Adjustments (see attached pay adjustment document breaking down adjustment)
- First Responder Coordinator \$55,000 plus county benefit costs (see attachment for description and need of this position)
- Increase budget by \$660,153
- Budget deficit (revenues minus expenses) of \$1,202,443

Option #2

- Pay Adjustments (see attached pay adjustment document breaking down adjustment)
- Increase budget by \$579,689
- Budget deficit (revenues minus expenses) of \$1,121,980

Option #3

- Pay Adjustments (eliminate additional pay incentives)
- Increase budget by \$508,000
- Budget deficit (revenues minus expenses) of \$1,049,926

Option #4

- No changes
- Increase budget by \$153,000
- Budget deficit (revenues minus expenses) of \$695,268

Current FY had a deficit budget of \$760,291

Note: First three options have reflected an increase in medical benefits, the increased cost of adding a 14th paid holiday, increase to tuition to send two people to paramedic school, disposable linen code, building maintenance, and the addition of the support vehicle lease. Fourth option does reflect an increase in medical benefits, the increased cost of adding a 14th paid holiday, increase in building maintenance, and the addition of the support vehicle lease.

None of the proposed budgets include funding approved by Commission this FY (ARPA, or Opioid funds)

All four options also include continued funding of the Claxton ambulance.

Move to General fund would decrease each budget expenditures by \$306,985
Worker's Comp, Trustee fees, Vehicle Maintenance, Vehicle Parts

Nathan Sweet, B.S., EMTP
Director, Anderson County EMS

Integrity • Team • Serve • Empathy • Progressive

SEC A



Anderson County Emergency Medical Services

We Care for Our Community

February 27, 2024

FYE 25 Proposed Pay Adjustments

Propose FYE 25 Pay Adjustments for Medical Personnel

- Move EMT from \$15.83 an hour to \$16 an hour
- Move Advanced EMT from \$17.58 an hour to \$18.50 an hour ^{6%}
- Move Paramedic from \$20.08 to \$21.50 an hour ^{7%}
- Critical Care Paramedic remains at \$1 an hour more than Paramedic
- Add Community Paramedic at \$1 an hour more than Paramedic
- Add Advanced Practice Paramedic at \$2 an hour more than Paramedic (have both Critical Care and Community Paramedic)
- Move Assistant Supervisor supplement from \$0.35 to \$1 an hour increase to base pay
- Move Shift Supervisor supplement from \$0.95 to \$2 an hour increase to base pay
- **Total FYE 25 Medical Personnel changes: \$368,000 (pay and benefits)**

Longevity pay, \$100 for every consecutive full-time year, max of 20 years

- Paid on anniversary date
- **FYE 25 Cost: \$44,000 (pay and benefits)**

Replace 20 step plan with 15 step plan, fund annual increases for Medical Personnel

- Would be in addition to any cost-of-living adjustment, bonus, percentage pay raise, etc. offered to County wide employees (after FYE 25)
- Step 15 would be Top Out
- No step increase in FYE 25, will start FYE 26
- **Must meet all Key Performance Indicators**
- **Excludes admin personnel**
- **Projected increase: \$45,000 a year (pay and benefits)**

College degree incentive to mirror ACSO

- Associates: \$600 annual incentive X 12 = \$7,200
- Bachelors: \$1,200 annual incentive X 10 = \$12,000
- Masters: \$1,800 annual incentive X 3 = \$5,400
- **FYE 25 Cost: \$28,000 (pay and benefits)**

Total cost for all changes FYE 25: \$440,000 (pay and benefits)

Nathan Sweet, B.S., EMTP
Director, Anderson County EMS



Anderson County Emergency Medical Services

We Care for Our Community

February 27, 2024

First Responder Coordinator

In February 2024 Anderson County EMS was found deficient on our TN State EMS audit because we had several first responder departments that were not in compliance with what is required. Some of this was due to EMS not having all of the documents from the departments to provide the State, and after two weeks of attempting to get the documents, we were unsuccessful to alleviate all issues. We are required to correct these deficiencies; continuation of these findings could result in discipline to Anderson County EMS including fines.

The First Responder Coordinator would be tasked with working with each First Responder department, not only to maintain all files, but to inspect the files of each department three times a year, inspect department's EMS equipment, provide required training, perform quality assurance checks of patient care reports, be the liaison to address any problems, perform training to provide an "upgrade" in the care level a department can function at, perform skill verification checks for each department's responders, assist with medical equipment supply delivery, and anything else needed to equip our departments with all that is necessary to comply with TN State EMS rules.

In addition, should time permit, this individual will assist with other responsibilities within EMS, either with training, support services, operations, or other areas as needed.

Respectfully,

Nathan Sweet, B.S., EMTP
Director, Anderson County EMS



Anderson County Emergency Medical Services

We Care for Our Community

February 27, 2024

Impact of Claxton (Medic 7) ambulance

The addition of the 12-hour Claxton ambulance has been a tremendous benefit to not only the Claxton area, but to the entire county. We have seen an improvement in our response times to Claxton, with an average decrease of 1 minute in emergency situations. I am not able to select just the hours that the Claxton unit is in operation, so this 1 minute less is even including hours when it would not be in operation, which means the decrease is greater than 1 minute during the operation time of the Claxton ambulance. We have seen a dramatic decrease in the number of Code White events (no ALS ambulance available), going from an average of 59 events per month (January 2023 – August 2023), to 27 events per month (September 2023 – January 2024). In January of 2023 we had a record high of 109 Code White events, in January 2024 we dropped to 44 Code White events.

We have encountered issues in regards to staffing the Claxton ambulance, we are frequently using part-time, overtime, and mandatory overtime to staff the ambulance. Even then, sometimes we are unable to staff this ambulance. We have not generated much interest from paramedics in working the 12-hour shift. Paramedic is the hardest credentialed level to hire, not just for this ambulance.

We have been reluctant to enter into an agreement for a posting location for the main fact that this was only funded for one year, and any agreement would have extended beyond that time frame. Additionally, the need for a garage space to house the ambulance while in Claxton would be very beneficial, especially during the summer time with the heat and continued idling of the ambulance. This could have a dramatic effect on the engine and mechanical portion of the vehicle.

I do support, and request that the Board of County Commissioners continue to fund the operation of this ambulance.

Respectfully,

Nathan Sweet, B.S., EMTP
Director, Anderson County EMS



Anderson County Emergency Medical Services

We Care for Our Community

February 27, 2024

Additional Revenue Options

Rate increases:

10% = \$341,000 projected in new revenue

20% = \$470,000 projected in new revenue

30% = \$599,000 projected in new revenue

Membership:

Flat fee per household annually (\$85-\$100)

Could cover all members in household who meet specifications (single option vs. family option)

Bill insurance, write off remainder of bill, no out of pocket expense

Only applies to 911 calls

Those on Medicaid/TNCare must be legally excluded from participating

Subscription:

Similar to Shelby County TN for Fire Department and EMS, self-sustaining with fees and subscription

Based on square feet of facility, and type of facility (residential, commercial, etc.)

Still bill for services provided

Revenue generated could be significant

Grants:

Limited availability

Most are capital outlay purchases

Bad-debt Collections:

Those sent to collections that are eligible could be filed suit on in court

Initial return would be bigger than annual amount

Initial return \$100,000 - \$400,000

Annual return \$25,000 - \$100,000

Nathan Sweet, B.S., EMTP

Director, Anderson County EMS

Anderson County EMS CY 24 Rate Increase

Last increase 2017

	Current Rates	10% Increase	20% Increase	30% Increase	Inflation from 2017*
BLS E	\$991.90	\$1,091.09	\$1,190.28	\$1,289.47	\$1,259.76
BLS NE	\$619.93	\$681.92	\$743.92	\$805.91	\$787.34
ALS E	\$1,177.88	\$1,295.67	\$1,413.46	\$1,531.24	\$1,495.96
ALS NE	\$743.40	\$817.74	\$892.08	\$966.42	\$944.15
ALS 2	\$1,704.85	\$1,875.34	\$2,045.82	\$2,216.31	\$2,165.24
C/T	\$100.00	\$110.00	\$120.00	\$130.00	\$127.00
SCT	\$2,055.93	\$2,261.52	\$2,467.12	\$2,672.71	\$2,611.13
TNT	\$100.00	\$110.00	\$120.00	\$130.00	\$127.00
MILEAGE	\$21.64	\$23.80	\$25.97	\$28.13	\$27.48

*https://www.bls.gov/data/inflation_calculator.htm, Last rate increase January 2017

Billable Runs
14,850

Projected Collections Increase over CY 2023 (Fully Resolved Claims)



- Billable claims volume is consistent with historical claims
- Payor Mix is consistent with historical claims
- Level of service Mix is consistent with historical claims
- Medicare and Medicaid Fee Schedule remains constant
- Contracted rates remain constant

Sec A

Budget Schedule for the 2024/2025 Fiscal Year

Dates for specific activities: Tenn. Code Ann. §§ 5-21-110 and 5-21-111		
February 8 th 4:00 pm	Budget Committee	Budget Committee establishes calendar, forms and procedures as well as guidelines and direction in projecting budget needs. (TCA §-110 a)
January 29 th Through February 8 th	Finance Department	Budget forms prepared with historical data pertaining to prior and current year expenditures. Transmittal letter developed with budget guidelines and instructions. (already working on this in Finance)
February 9 th	Finance Department	Budget forms and information distributed to all departments. (TCA §-110 e 1)
February 23 rd	All Departments	All departments submit their proposed budget to Finance Director, except for Schools. (TCA §-110 b & -110 e 2)
February 23 rd through March 1 st	Finance Department	Information received from departments is reviewed and compiled. Initial revenue projections are calculated. Proposed budget document is prepared. (TCA §-110 c 1-3)
March 4 th	Finance Director	Finance Director distributes the proposed budgets to the Budget Committee. (TCA §-110 d 1-3)
March 7 th 4:00 pm	Budget Committee	Budget Committee discusses the departments' proposed budgets and determines those to present at departmental budget hearings.
March 8 th through March 15 th	Departments and Finance Director	Budget meetings between departments with Finance Department as needed, except Schools.
March 21 st 4:00 pm	Budget Committee	Budget hearings held by Budget Committee with departments/offices, except Schools at special called meeting.
April 4 th 4:00 pm	Budget Committee	Budget Committee votes to approve or reject proposed budgets, except for Schools. (TCA §-110 e 3 A & -110 e 6)
April 5 th	Finance Director	Finance Director notifies departments of rejected budgets. Finance Director notifies Commission of approved budgets, and forwards the approved, proposed budgets to Commission. (TCA §-110 c 3 B-C & 110 e 3 B)
April 11 th	Departments	If previously rejected, departments submit new budget proposals to the Finance Director. (TCA §-110 e 3 C)



Budget Schedule for the 2024/2025 Fiscal Year

April 19 th	Schools	Schools submit proposed budget to the Finance Director. (TCA §-110 e 4)
April 23 rd	Finance Director	Finance Director distributes the School's proposed budget to the Budget Committee.
May 9 th 4:00 pm	Budget Committee	Budget Committee reviews School's proposed budget and votes to approve or reject. Budget Committee also reviews resubmitted budgets from departments previously rejected and votes again to approve or reject. (TCA §-110 e 5 A)
May 9 th	Finance Director	If the Budget Committee approved the School's budget, then the School's budget will be forwarded to Commission. If the Budget Committee rejected the School's budget, then the schedule and meeting dates for the remainder of the budget process will be revised accordingly. (TCA §-110 e 5 B-C & -110 e 6) Budget Committee shall vote on the School's proposed budget no later than June 1 st . (TCA §-110 5 A)
Prior to May 15 th	Finance Director	At least 10 days prior to presentation to Commission for approval, publish proposed annual operating budget and notice of public hearing conducted by the Budget Committee. Publication shall also contain a notice recognizing citizens' right to appear and state their views with 5 days written request. (TCA §-111 a 1-2)
June 6 th 4:00 pm	Budget Committee	Budget Committee holds public hearing, including budget appropriation resolution and tax levy resolution. (TCA §-111 a 2)
June 17 th 6:00 pm	Commission	Commission discusses the budget approved by the Budget Committee, including appropriation resolution and tax levy resolution. Commission may vote to approve the proposed budgets and resolutions or defer if a special called meeting is desired. (TCA §-110 e 7 & -110 f & -111 b-e)
June 24 th 6:00 pm	Commission	Commission adopts the budget, including appropriation resolution and tax levy resolution. If necessary, Commission approves appropriations needed for fiscal year end. (TCA §-111 f-h) Commission must adopt the budget on/before August 31 st , unless an extension is approved by the Comptroller's Office of State and Local Finance. (TCA §-111 h 1-2)

**ANDERSON COUNTY GOVERNMENT
ESTIMATED FUND BALANCES FOR FISCAL YEAR ENDING JUNE 30, 2024**

<u>Fund Description</u>	<u>Estimated ¹ Unrestricted Fund Equity July 1, 2024</u>	<u>Budgeted Revenues</u>	<u>Budgeted Expenditures</u>	<u>Budgeted Excess (Deficiency)</u>	<u>Estimated ¹ Unrestricted Fund Equity June 30, 2025</u>
101 County General Fund	\$10,500,000	\$34,200,591	\$34,894,921	(\$694,330)	\$9,805,670
115 Library Fund	\$345,742	\$681,945	\$675,210	\$6,735	\$352,477
116 Solid Waste Fund	\$503,654	\$2,280,135	\$2,271,151	\$8,984	\$512,638
118 EMS (Used Option 4) <i>No Income</i>	\$400,000	\$6,694,311	\$7,389,579	(\$695,268)	(\$295,268)
122 Drug Control Fund	\$145,000	\$60,000	\$60,000	\$0	\$145,000
127 Channel 95 Fund	\$63,000	\$183,400	\$195,386	(\$11,986)	\$51,014
128 Tourism Fund	\$565,500	\$742,172	\$779,439	\$778,822	\$528,233
131 Highway / Public Works Fund	\$4,000,000	\$8,216,012	\$8,194,490	\$21,522	\$4,021,522
141 General Purpose School Fund	\$9,500,000	\$77,096,828	\$78,035,593	(\$938,765)	\$8,561,235
143 Central Cafeteria Fund	\$4,300,000	\$4,482,170	\$4,829,682	(\$347,512)	\$3,952,488
151 General Debt Service Fund	\$950,000	\$1,938,866	\$1,787,119	\$151,747	\$1,101,747
152 Rural School Debt Service Fund	\$900,000	\$1,272,192	\$1,732,013	(\$459,821)	\$440,179
156 High School Debt Service Fund	\$350,000	\$1,801,950	\$1,911,194	(\$109,244)	\$240,756
171 General Capital Project Fund	\$450,000	\$437,143	\$437,143	\$0	\$450,000
177 Education Capital Project Fund	\$675,000	\$939,435	\$939,435	\$0	\$675,000
263 Anderson County Benefit Plan	\$800,000			\$0	\$800,000
TOTAL FOR ALL FUNDS	\$34,447,896	\$141,027,150	\$144,132,355	(\$2,289,116)	\$31,342,691

Anderson County, Tennessee		FY2024	FY 2024	FY 2025 #1	FY 2025	
General Fund		Original	Amended	Proposed	Approved Budget	
		Budget	Budgeted	Revenues &	Changes	
Dept			Expenses	Expenses		Comments
Revenues						
40000	Local Taxes	\$21,089,351	\$21,089,351	\$21,122,351	(\$33,000)	
41000	Licenses and Permits	\$355,950	\$355,950	\$360,950	(\$5,000)	
42000	Fines, Forfeitures, and Penalties	\$357,100	\$361,840	\$366,600	(\$9,500)	
43000	Charges for Current Services	\$922,950	\$1,003,722	\$780,200	\$142,750	
44000	Other Local Revenues	\$881,163	\$881,163	\$387,500	\$493,663	
45000	Fees Received From County Officials	\$5,055,000	\$5,059,000	\$4,680,000	\$375,000	
46000	State of Tennessee	\$3,867,340	\$5,913,248	\$5,483,581	(\$1,616,241)	
47000	Federal Government	\$938,992	\$1,901,627	\$709,669	\$229,323	
48000	Other Governments and Citizens Groups	\$252,000	\$338,825	\$309,740	(\$57,740)	
49000	Other Sources	\$0	\$10,443	\$0	\$0	
	Total Revenues	\$33,719,846	\$36,915,169	\$34,200,591	\$480,745	Total Revenues
Expenditures						
General Government						
51100	County Commission	\$374,357	\$376,357	\$409,942	\$35,585	CTAS 5%, Benefits
51210	Board of Equalization	\$14,095	\$14,095	\$16,148	\$2,053	
51240	Conservation/Parks & Recreation	\$367,491	\$446,491	\$380,069	\$12,578	Revenue up \$75,000, Benefits increase
51300	County Mayor/Executive	\$330,732	\$344,472	\$336,044	\$5,312	CTAS 5%
51310	Personnel Office	\$263,876	\$263,876	\$263,172	(\$704)	
51400	County Attorney	\$482,900	\$482,900	\$486,217	\$3,317	CPI 4.1%
51500	Election Commission	\$502,345	\$1,300,847	\$550,569	\$48,224	CTAS 5%, Increase for Pollworks \$40,000
51600	Register of Deeds	\$473,282	\$485,497	\$488,855	\$15,573	CTAS 5%, New FT Position from Part
51720	Planning	\$356,926	\$371,926	\$384,453	\$27,527	Increased Bldg. Permits \$25,000
51730	Other Buildings	\$89,757	\$89,757	\$0	(\$89,757)	No Budget, moved to 51810 \$75,500 Cut to Utilities from ESG Project, but combined part of 51730 budget
51800	County Buildings	\$974,302	\$974,302	\$949,830	(\$24,472)	
51810	Other Facilities	\$0	\$0	\$80,878	\$80,878	New Maintenance Budget in 51730 last FY
51900	Other General Administration	\$467,642	\$1,307,216	\$513,250	\$45,608	Work Comp Increase \$50,000
51910	Preservation of Records	\$59,457	\$59,457	\$66,182	\$6,725	Benefit Increase
Finance						

SCB

<u>Anderson County, Tennessee</u>		FY2024	FY 2024	FY 2025 #1	FY 2025	
<u>General Fund</u>		Original	Amended	Proposed	Approved Budget	
		Budget	Budgeted	Revenues &	Changes	
Dept			Expenses	Expenses		Comments
52100	Accounting	\$695,045	\$695,045	\$711,364	\$16,319	CTAS 5%, Medical Insurance
52200	Purchasing	\$199,976	\$199,976	\$209,974	\$9,998	Medical Insurance
52300	Property Assessor's Office	\$758,614	\$758,614	\$808,615	\$50,001	CTAS 5%, Medical Ins., Audit, Data Procs.
52400	County Trustee's Office	\$778,285	\$778,285	\$787,290	\$9,005	CTAS 5%, Benefits
52500	County Clerk's Office	\$1,050,021	\$1,091,421	\$1,083,183	\$33,162	CTAS 5%, Increased postage \$25,000, revenue too
52600	Data Processing	\$449,341	\$449,341	\$444,915	(\$4,426)	
	<u>Administration of Justice</u>					
53100	Circuit Court	\$1,372,406	\$1,392,406	\$1,433,346	\$60,940	CTAS 5%, Benefits \$25,000 Jury \$13,500
53200	Criminal Court	\$1,550	\$79,050	\$1,550	\$0	
53310	General Sessions Judge	\$612,379	\$710,979	\$707,450	\$95,071	CPI 4.1%, DVCC Grant \$89,334
53330	Drug Court	\$101,250	\$122,370	\$104,434	\$3,184	\$103K Grant Revenue.
53400	Chancery Court	\$568,200	\$568,200	\$587,721	\$19,521	CTAS 5%, Postage Increase
53500	Juvenile Court	\$696,218	\$700,811	\$724,872	\$28,654	CPI 4.1%, Medical Ins. \$10,000, Postage
53600	District Attorney General	\$475,196	\$475,196	\$469,829	(\$5,367)	
53610	Office of Public Defender	\$41,895	\$41,895	\$41,895	\$0	
53700	Judicial Commissioners	\$2,154	\$2,154	\$2,000	(\$154)	
53800	Probate Court	\$3,500	\$3,500	\$2,200	(\$1,300)	
53900	Pre-Trial/Other Administration of Justice	\$146,266	\$146,266	\$143,003	(\$3,263)	
53920	Courtroom Security	\$30,400	\$30,400	\$23,000	(\$7,400)	
53930	Victim Assistance Programs	\$31,000	\$31,000	\$35,000	\$4,000	Revenue Backed
	<u>Public Safety</u>					
54110	Sheriff's Department	\$6,816,563	\$8,375,025	\$7,239,051	\$422,488	CTAS 5%, \$845,275 in Grants, \$140,000 MI
54210	Jail	\$7,889,504	\$8,232,786	\$8,180,801	\$291,297	\$250,000 in 399, used ARP Funds last year
54230	Correctional Incentive Prog Improvement	\$121,750	\$252,273	\$235,360	\$113,610	\$126,873 EBP Grant
54260	Commissary	\$35,000	\$35,000	\$35,000	\$0	
54410	Civil Defense	\$615,636	\$698,823	\$639,614	\$23,978	Increase in Radio Maint \$28,000 for new radios
54420	Rescue Squad	\$27,500	\$27,500	\$27,500	\$0	
54490	Dispatch/Other Emergency Management	\$949,606	\$1,007,190	\$935,422	(\$14,184)	
54610	County Coroner/Medical Examiner	\$400,000	\$400,000	\$400,000	\$0	
54900	Other Public Safety/Fleet Services	\$549,869	\$572,730	\$564,560	\$14,691	Added \$25,000 revenue from other sources
	<u>Public Health and Welfare</u>					

<u>Anderson County, Tennessee</u>		FY2024	FY 2024	FY 2025 #1	FY 2025	
<u>General Fund</u>		Original	Amended	Proposed	Approved Budget	
		Budget	Budgeted	Revenues &	Changes	
Dept			Expenses	Expenses		Comments
55110	Local Health Center	\$499,438	\$615,838	\$290,980	(\$208,458)	Awning Grant not reflected
55120	Rabies and Animal Control	\$382,535	\$414,190	\$417,508	\$34,973	Benefits
55160	Dental Health Program	\$438,601	\$505,173	\$570,536	\$131,935	304,000 Rev & Grants, added Hygiene Position
55190	Other Local Health Services	\$515,400	\$515,400	\$605,600	\$90,200	605,600 DGA Grant
55390	Appropriation to State	\$123,486	\$123,486	\$123,486	\$0	
	<u>Social, Cultural, and Recreational Services</u>					
56300	Senior Citizens Assistance	\$176,285	\$184,285	\$178,479	\$2,194	75,000 in Grants, 18,658 OAA Grant
56700	Parks and Fair Boards	\$3,000	\$3,000	\$3,000	\$0	
	<u>Agriculture and Natural Resources</u>					
57100	Agricultural Extension Service	\$215,827	\$215,827	\$215,827	\$0	
57500	Soil Conservation	\$44,953	\$44,953	\$45,088	\$135	
57800	Storm Water Management	\$35,110	\$35,110	\$35,110	\$0	
	<u>Other Operations</u>					
58120	Industrial Development	\$7,500	\$7,500	\$7,500	\$0	
58190	Other Economic & Comm Developmen	\$0	\$0	\$0	\$0	
58300	Veterans' Services	\$118,858	\$115,858	\$113,702	(\$5,156)	
58400	Other Charges	\$533,600	\$533,600	\$535,000	\$1,400	Increase in Trustee Commission
58500	Contributions to Other Agencies	\$0	\$0	\$0	\$0	
58802	COVID	\$0	\$0	0	\$0	
58900	Miscellaneous	\$248,170	\$291,504	248,547	\$377	
	<u>General Government</u>					
82210	Debt Service Contribution	\$0	\$0	\$0	\$0	
	<u>Capital Projects</u>					
90000	Capital Projects	\$0	\$0	\$0	\$0	
91130	Public Safety Projects	\$0	\$0	\$0	\$0	
91170	Public Utility Projects	\$630,370	\$630,370	\$0	(\$630,370)	Grant
91190	Land	\$0	\$0	\$0	\$0	
99100	Transfers Out	\$0	\$200,000	\$0	\$0	
	Total Expenditures	\$34,149,419	\$38,831,523	\$34,894,921	\$745,502	
	Excess (Deficiency) of Revenues					

SEC B

	Anderson County, Tennessee	FY2024	FY 2024	FY 2025 #1	FY 2025	
	General Fund	Original	Amended	Proposed	Approved Budget	
		Budget	Budgeted	Revenues &	Changes	
Dept			Expenses	Expenses		Comments
	Over Expenditures	(\$429,573)	(\$1,916,354)	(\$694,330)		

SEC B

<u>Anderson County, Tennessee</u>		FY 2024	FY 2024	FY 2025	
<u>Other Funds</u>		Original	Amended	Revenues &	
Fund		Budget	Budgeted	Expenditures	
			Amounts		
Libraries					
115	Revenues	\$678,595	\$683,093	\$681,945	Property Tax and City Contribution
	Expenditures	\$691,743	\$703,271	\$675,210	Projected Reserves of \$338,942
	Excess (Deficiency) of Revenues Over Expenditures	(\$13,148)	(\$20,178)	\$6,735	
Solid Waste/Sanitation					
116	Revenues	\$2,130,635	\$2,130,635	\$2,280,135	Property Tax and Other Revenues
	Expenditures	\$2,104,488	\$2,123,835	\$2,271,151	Reserves of \$503,654
	Excess (Deficiency) of Revenues Over Expenditures	\$26,147	\$6,800	\$8,984	
EMS/Ambulance					
			Option 4 No Increase	Option 3	Option 2
118	Revenues	\$7,192,311	\$7,192,311	\$6,694,311	4 Options
	Expenditures	\$7,236,602	\$7,348,574	\$7,389,579	Option 3
	Excess (Deficiency) of Revenues Over Expenditures	(\$44,291)	(\$156,263)	(\$695,268)	Option 2
				(\$1,049,926)	Option 1
				(\$1,121,980)	(\$1,202,443)
Drug Control (Financially Healthy Fund)					
122	Revenues	\$60,000	\$60,000	\$60,000	Fines, Proceeds from Confiscated Property
	Expenditures	\$60,000	\$60,000	\$60,000	Reserves \$153,727
	Excess (Deficiency) of Revenues Over Expenditures	\$0	\$0	\$0	3
Channel 95					
127	Revenues	\$181,100	\$181,100	\$183,400	Special Revenue
	Expenditures	\$193,500	\$193,500	\$195,386	Reserves \$62,950
	Excess (Deficiency) of Revenues				

SEC B

Over Expenditures	<u>(\$12,400)</u>	<u>(\$12,400)</u>	<u>(\$11,986)</u>
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Tourism (Financially Healthy Fund)

128	Revenues	\$662,671	\$939,401	\$742,172	Hotel Motel Tax
	Expenditures	\$833,413	\$1,222,118	\$778,822	Projected Reserves \$650,000
	Excess (Deficiency) of Revenues				
	Over Expenditures	<u>(\$170,742)</u>	<u>(\$282,717)</u>	<u>(\$36,650)</u>	

Highways (Financially Healthy Fund)

131	Revenues	\$9,097,655	\$9,104,355	\$8,216,012	Property & Sales Tax, State Revenues
	Expenditures	\$9,179,869	\$10,737,269	\$8,194,490	Projected Fund Balance \$2,500,000
	Excess (Deficiency) of Revenues				
	Over Expenditures	<u>(\$82,214)</u>	<u>(\$1,632,914)</u>	<u>\$21,522</u>	

Sec B

<u>Anderson County, Tennessee</u> <u>Other Funds</u>		FY 2024 Original Budget	FY 2024 Amended Budgeted Amounts	FY 2025 Revenues & Expenditures	Comments
General Debt Service					
151	Revenues	\$1,943,866	\$1,943,866	\$1,938,866	
	Expenditures	\$1,784,609	\$1,784,609	\$1,787,119	
	Excess (Deficiency) of Revenues Over Expenditures	\$159,257	\$159,257	\$151,747	Projected Reserves \$950,000
Rural School Debt Service					
152	Revenues	\$2,171,192	\$2,171,192	\$1,272,192	
	Expenditures	\$1,730,513	\$1,737,012	\$1,732,013	
	Excess (Deficiency) of Revenues Over Expenditures	\$440,680	\$434,180	(\$459,821)	Projected Reserves \$900,000
High School Debt Service					
156	Revenues	\$1,919,950	\$1,919,950	\$1,801,950	
	Expenditures	\$1,925,132	\$1,925,132	\$1,911,194	
	Excess (Deficiency) of Revenues Over Expenditures	(\$5,182)	(\$5,182)	(\$109,244)	Projected Reserves \$350,000
General Capital Projects					
171	Revenues	\$414,838	\$4,611,807	\$437,143	
	Expenditures	\$414,838	\$4,611,807	\$437,143	
	Excess (Deficiency) of Revenues Over Expenditures	\$0	\$0	\$0	Projected Reserves \$450,000

SEC B

Educational Capital Projects

177	Revenues	\$939,235	\$939,235	\$939,435	
	Expenditures	\$939,235	\$939,235	\$939,435	
	Excess (Deficiency) of Revenues Over Expenditures	\$0	\$0	\$0	Projected Reserves \$675,000

General Purpose Schools

141	Revenues	\$76,173,000	\$79,951,739	\$77,096,828	
	Expenditures	\$77,670,455	\$84,202,511	\$78,035,593	
	Excess (Deficiency) of Revenues Over Expenditures	(\$1,497,455)	(\$4,250,772)	(\$938,765)	Projected Reserves \$8,000,000

Central Cafeteria Plan

143	Revenues	\$4,585,500	\$4,714,004	\$4,482,170	
	Expenditures	\$5,649,369	\$4,714,004	\$4,829,682	
	Excess (Deficiency) of Revenues Over Expenditures	(\$1,063,869)	\$0	(\$347,512)	Projected Reserves \$4,300,000

Anderson County Benefit Plan

263	Revenues	\$4,804,028	\$4,804,028	\$0	
	Expenditures	\$5,115,016	\$5,160,016	\$0	
	Excess (Deficiency) of Revenues Over Expenditures	(\$310,988)	(\$355,988)	\$0	Projected Reserves \$800,000

SFCB

General Purpose School

Anderson County, Tennessee

Fund 141

FY 2024 **FY 2024** **FY 2025**
Original **Amended** **Proposed**
Budget **Budgeted** **Revenues &**

Dept

Expenses

Revenues

40000	Local Taxes	\$31,272,500	\$31,272,500	\$31,272,500	\$0
41000	Licenses and Permits	\$2,500	\$2,500	\$2,500	\$0
43000	Charges for Current Services	\$79,000	\$288,537	\$79,000	\$0
44000	Other Local Revenues	\$10,000	\$27,500	\$10,000	\$0
46000	State of Tennessee	\$44,334,000	\$47,861,877	\$45,257,828	\$923,828
47000	Federal Government	\$175,000	\$175,000	\$175,000	\$0
48000	Other Governments and Citizens Groups	\$0	\$23,825	\$0	\$0
49000	Other Sources	\$300,000	\$300,000	\$300,000	\$0
Total Revenues		\$76,173,000	\$79,951,739	\$77,096,828	\$923,828

Expenditures

General Purpose Fund

71100	Regular Instruction	\$31,253,213	\$31,741,206	\$32,179,856	\$926,643
71150	Alternative Instruction Program	\$0	\$544,937	\$0	\$0
71200	Special Education Program	\$7,818,550	\$8,339,110	\$7,905,829	\$87,279
71300	Voc Education Program	\$3,959,015	\$3,990,440	\$3,912,610	(\$46,405)
71400	Student Body Education Program	\$0	\$325,000	\$0	\$0
72110	Attendance	355,550	343,550	294,800	(\$60,750)
72120	Health Services	\$1,612,975	1,674,890	\$1,602,860	(\$10,115)
72130	Other Student Support	\$2,274,850	2,294,450	\$2,131,122	(\$143,728)
72210	Regular Instruction Program	\$1,102,590	1,301,780	\$1,549,925	\$447,335
72220	Special Education Program	\$1,497,950	1,786,656	\$1,634,175	\$136,225
72230	Vocational Education Program	\$205,570	222,220	\$337,325	\$131,755
72250	Technology	\$1,989,420	1,989,420	\$1,948,770	(\$40,650)
72310	Board of Education	\$1,809,609	1,875,082	\$1,937,709	\$128,100
72320	Director of Schools	\$613,975	619,625	\$423,640	(\$190,335)
72410	Office of Principal	\$5,739,714	5,769,214	\$5,610,610	(\$129,104)
72510	Fiscal Services	\$734,260	747,600	\$747,135	\$12,875
72520	Human Services/Personnel	\$112,100	114,836	\$127,380	\$15,280
72610	Operation of Plant	\$5,515,422	5,576,612	\$5,768,385	\$252,963
72620	Maintenance of Plant	\$1,924,867	1,944,192	\$1,886,315	(\$38,552)
72710	Transportation	\$4,250,975	4,226,841	\$4,084,432	(\$166,543)
72810	Central & Other	\$392,500	392,500	\$242,500	(\$150,000)
73100	Food Service	\$7,350	7,350	\$0	(\$7,350)
76100	Regular Capital Outlay	\$2,500,000	4,750,000	\$2,710,215	\$210,215
82230	Education	\$2,000,000	2,500,000	\$1,000,000	(\$1,000,000)
99100	Transfer Out	\$0	1,125,000	\$0	\$0
Total Expenditures		\$77,670,455	\$84,202,511	\$78,035,593	\$365,138

**Excess (Deficiency) of Revenues
Over Expenditures**

(\$1,497,455) (\$4,250,772) (\$938,765)

SFC B

**ANDERSON COUNTY, TN
SCENARIOS FOR COMPENSATION INCREASES**

FUND	INCREASE								
	PAYROLL	1%	2%	3%	4%	5%	6%	7%	13%
GENERAL	\$14,565,282	\$166,030	\$332,059	\$498,089	\$664,119	\$830,148	\$996,178	\$1,162,208	\$2,163,366
LIBRARY	\$313,410	\$3,573	\$7,145	\$10,718	\$14,290	\$17,863	\$21,435	\$25,008	\$46,550
SOLID WASTE	\$152,956	\$1,744	\$3,487	\$5,231	\$6,974	\$8,718	\$10,461	\$12,205	\$22,718
EMS	\$4,292,052	\$48,925	\$97,850	\$146,775	\$195,700	\$244,626	\$293,551	\$342,476	\$637,494
TOURISM	\$120,085	\$1,369	\$2,738	\$4,107	\$5,475	\$6,844	\$8,213	\$9,582	\$17,836
HIGHWAY	\$1,639,445	\$18,688	\$37,376	\$56,064	\$74,752	\$93,440	\$112,128	\$130,816	\$243,505
CHANNEL 95	\$56,069	\$639	\$1,278	\$1,917	\$2,557	\$3,196	\$3,835	\$4,474	\$8,328
TOTAL	\$21,139,299	\$240,967	\$481,934	\$722,901	\$963,867	\$1,204,834	\$1,445,801	\$1,686,768	\$3,139,798

FUND	PAYROLL	INCREASE							
		500	750	1,000	1,250	1,500	1,750	2,000	2,500
GENERAL	327	\$186,374	\$279,560	\$372,747	\$465,934	\$559,121	\$652,308	\$745,495	\$931,868
LIBRARY	9	\$5,130	\$7,694	\$10,259	\$12,824	\$15,389	\$17,953	\$20,518	\$25,648
SOLID WASTE	3	\$1,710	\$2,565	\$3,420	\$4,275	\$5,130	\$5,984	\$6,839	\$8,549
EMS	70	\$39,897	\$59,845	\$79,793	\$99,741	\$119,690	\$139,638	\$159,586	\$199,483
TOURISM	2	\$1,140	\$1,710	\$2,280	\$2,850	\$3,420	\$3,990	\$4,560	\$5,700
HIGHWAY	22	\$12,539	\$18,808	\$25,078	\$31,347	\$37,617	\$43,886	\$50,156	\$62,695
CHANNEL 95	1	\$570	\$855	\$1,140	\$1,425	\$1,710	\$1,995	\$2,280	\$2,850
TOTAL	434	\$247,358	\$371,037	\$494,717	\$618,396	\$742,075	\$865,754	\$989,433	\$1,236,792

	Full Time	Part Time	Elected	
			CTAS, Judges 5% or 4.1%	Perm P-T
GF	327	62	29	
Library	9	10		
Solid Waste	3	0		
EMS	70	19		
Tourism	2	0	1	
Highway	22	8		
ACTV	1	21		322 Male
Total	434	120	30	Maybe 25 261 Female

SEC B