
Anderson County Board of Commissioners

Special Called Session Agenda

June 23, 2025 @ 5:30 PM

Room 312

- 1. Call To Order**
- 2. Prayer/Pledge of Allegiance**
- 3. Appearance of Citizens**
- 4. Purpose of Special Called Meeting:**
 - To deliberate and finalize passage of the FY 2025/2026 Budget.
- 5. Announcements**
- 6. Adjourn**

**Respectfully Submitted,
H. Tyler Mayes, Chairman**

ANDERSON COUNTY GOVERNMENT
ESTIMATED FUND BALANCES FOR FISCAL YEAR ENDING JUNE 30, 2026

Fund Description	Estimated Unrestricted Fund Equity July 1, 2025	Budgeted Revenues	Budgeted Expenditures	Budgeted Excess (Deficiency)	Estimated Unrestricted Fund Equity June 30, 2026
101 County General Fund	\$12,750,000	\$44,477,674	\$45,359,321	(\$881,647)	\$11,868,353
115 Library Fund	\$275,000	\$597,265	\$698,227	(\$100,962)	\$174,038
116 Solid Waste Fund	\$850,000	\$2,521,252	\$2,703,791	(\$182,539)	\$667,461
122 Drug Control Fund	\$157,131	\$62,500	\$60,000	\$2,500	\$159,631
127 Channel 95 Fund	\$55,150	\$185,000	\$198,663	(\$13,663)	\$41,487
128 Tourism Fund	\$800,000	\$849,000	\$850,961	(\$1,961)	\$798,039
131 Highway / Public Works Fund	\$3,500,000	\$7,742,948	\$7,862,448	(\$119,500)	\$3,380,500
141 General Purpose School Fund	\$10,500,000	\$77,776,647	\$78,135,202	(\$358,555)	\$10,141,445
143 Central Cafeteria Fund	\$4,475,000	\$4,226,840	\$4,802,712	(\$575,872)	\$3,899,128
151 General Debt Service Fund	\$1,075,000	\$1,949,430	\$1,797,019	\$152,411	\$1,227,411
152 Rural School Debt Service Fund	\$1,200,175	\$1,108,845	\$1,724,263	(\$615,418)	\$584,757
156 High School Debt Service Fund	\$125,000	\$1,940,484	\$1,940,006	\$478	\$125,478
171 General Capital Project Fund	\$500,000	\$430,291	\$430,291	\$0	\$500,000
177 Education Capital Project Fund	\$1,000,000	\$924,766	\$924,766	\$0	\$1,000,000
263 Anderson County Benefit Plan	\$1,175,000	\$5,450,000	\$5,578,012	(\$128,012)	\$1,046,988
TOTAL FOR ALL FUNDS	\$38,437,456	\$150,242,942	\$153,065,682	(\$2,822,740)	\$35,614,716

Budget overview FY 25-26

2024-2025 Original budget \$78,367,570.00

2024-2025 Amended budget \$80,540,784.00

2025-2026 budget 77,776,647 projected estimated deficit \$2,764,137

Budget overview

Enrollment 2024-25 5878

Enrollment 2025-26 – 5726

3% pay raise for all certified staff - estimated \$1,550,000.00

.60 per hour raise for all classified staff – estimated \$650,000.00

The loss of 152 students over the last school year and the state requirement to have starting pay of teacher with a BS degree at \$50,000 it required a 3% pay raise and cuts to the regular budget. This is a good solid budget that puts the needs of students first.

Budget cuts 2025-26 - \$2,015,000.00 almost 3% cut

Textbooks	71100-449	\$100,000.00
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Instructional supplies	71100-429	\$50,000.00
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Other supplies and materials	71100-499	\$25,000.00
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Teachers 9 teaching positions at \$75,000 4-HS, 2-MS, 2-ES	\$675,000.00
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- ACHS - 2
- CHS – 2
- NMS – 1
- LCMS – 1
- GOES – 1
- AVE – 1
- CES – 1

2 assistant positions at 30,000	\$60,000.00
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Assistant Director of Schools	\$50,000.00
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Coordinated School Health position	\$118,000.00
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Staff development 72210-524	\$5,000.00
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Library books 72210-432	\$10,000.00
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Other supplies and materials 72210-499	\$30,000.00
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CTE	\$50,000.00
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Transportation	\$50,000.00
Health services	\$50,000.00
Special Ed	\$75,000.00
Technology	\$50,000.00
Director of Schools	\$25,000.00
Fiscal services	\$30,000.00
CRCS 1 custodian	\$40,000.00
Operation of plant	\$100,000.00
Safety	\$75,000.00
Capital outlay Architects	\$250,000.00
Building improvements	\$100,000.00

FY26 Budget Overview

- Reappraisal year for property taxes which will generate same tax revenue as last fiscal year except for new growth. Also, this is a no tax increase budget again.
- CTAS raises for elected officials were 3% and 2.9% COLA for Judges.
- Employees received a \$1,500 raise and permanent part-time received \$750.
- No increase budget except for contract increases.
- 2 new Dispatch positions added to this budget and 2 new contracts for the Property Assessor, Deckard and Eagleview, both help with assessments in the future.
- Employer health insurance cost increased 5% to help cover the 12.9% projected increase by our actuarial team from CBIZ.
- The Volunteer Fire Departments appropriation in the budget increased from \$27,000 to \$50,000 each.
- The current General Fund deficit is \$881,647.

RESOLUTION #25-06-1217

A RESOLUTION MAKING APPROPRIATION FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES, AND AGENCIES OF ANDERSON COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026

SECTION 1. BE IT RESOLVED, by the Board of County Commissioners of Anderson County, Tennessee assembled in a regular called session on the 23rd day of June, 2025 that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices, and agencies of Anderson County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt, maturing during the year beginning July 1, 2025, and ending June 30, 2026, according to the following schedule:

101 COUNTY GENERAL FUND

51100	County Commission	406,439.00
51210	Board of Equalization	31,148.00
51240	Conservation Commission	400,498.00
51300	County Mayor	345,586.00
51310	Personnel Office (HR)	229,200.00
51400	County Attorney/Law Director	427,157.00
51500	Election Commission	532,268.00
51600	Register of Deeds	516,395.00
51720	Planning and Zoning	410,880.00
51800	County Buildings	968,166.00
51810	Other Facilities	89,378.00
51900	Other General Administration	590,900.00
51910	Vault/County Historian	94,736.00
52100	Accounting	759,715.00
52200	Purchasing	221,650.00
52300	Property Assessor's Office	958,043.00
52400	County Trustee	855,638.00
52500	County Clerk's Office	1,207,771.00
52600	Data Processing	493,178.00
53100	Circuit Court	1,514,133.00
53200	Criminal Court	1,550.00
53310	General Sessions Judge	645,805.00
53330	Drug Court	134,500.00
53400	Chancery Court	618,113.00
53500	Juvenile Court	714,749.00
53600	District Attorney General	443,644.00
53610	District Public Defender	41,895.00
53700	Judicial Commissioners	2,000.00
53800	Probate Court	2,200.00
53900	Pre-Trial Release Program	217,896.00
53920	Courtroom Security	23,000.00
53930	Victims Assistance	35,000.00

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54110	Sheriff's Department	7,706,319.00
54210	Jail	8,579,091.00
54230	Alternatives to Incarceration	238,878.00
54260	Commissary	35,000.00
54410	Emergency Management	630,122.00
54420	Rescue Squad	50,000.00
54490	Emergency Communications	1,211,327.00
54610	County Coroner/Medical Examiner	400,000.00
54900	Other Public Safety – Motor Pool	605,093.00
55110	Local Health Center	671,133.00
55120	Rabies and Animal Control	462,428.00
55130	Ambulance/Emergency Medical Services	7,841,043.00
55160	Dental Health Program	524,877.00
55190	Other Local Health Service	684,000.00
55390	Appropriation to State	123,486.00
56300	Senior Citizens Assistance	200,615.00
56700	Parks and Fair Boards	3,000.00
57100	Agricultural Extension Services	223,462.00
57500	Soil Conservation	48,277.00
57800	Storm Water	35,110.00
58120	Industrial Development	7,500.00
58300	Veterans' Service	118,138.00
58400	Other Charges	664,700.00
58900	Miscellaneous	314,091.00
	TOTAL COUNTY GENERAL FUND	\$ 45,310,921.00

115 ANDERSON COUNTY LIBRARY BOARD

56500	Libraries	\$ 698,227.00
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116 SOLID WASTE FUND

55710	Sanitation Management	240,740.00
55732	Convenience Centers	1,273,400.00
55739	Other Waste Collection	92,651.00
55751	Recycling Centers	25,000.00
55754	Landfill Operation	952,000.00
55759	Other Waste Disposal	<u>120,000.00</u>
	TOTAL SOLID WASTE FUND	\$ 2,703,791.00

RESOLUTION #25-06-1217

122 DRUG CONTROL FUND

54150	Drug Enforcement	\$	60,000.00
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127 CHANNEL 95 ENTERPRISE FUND

56900	Other Social, Cultural & Recreational	\$	198,663.00
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128 TOURISM COUNCIL FUND

58110	Tourism	\$	850,961.00
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131 HIGHWAY/PUBLIC WORKS FUND

61000	Administration	411,355.00
62000	Highway and Bridge Maintenance	2,840,608.00
63100	Operation & Maintenance Equipment	1,115,466.00
65000	Other Charges	271,375.00
68000	Capital Outlay	<u>3,223,644.00</u>
	TOTAL HIGHWAY/PUBLIC WORKS FUND	\$ 7,862,448.00

141 GENERAL PURPOSE SCHOOL FUND

71100	Regular Instruction Program	33,060,302.00
71200	Special Education Instruction Program	8,355,500.00
71300	Vocational Educational Instruction Program	3723,500.00
72110	Support Services – Attendance	305,900.00
72120	Support Services – Health	1,533,100.00
72130	Support Services – Other Student Support	2,178,450.00
72210	Support Services – Regular Instruction Staff	1,398,000.00
72220	Support Services – Special Education Instructional	1,686,300.00
72230	Support Services – Vocational Instructional Staff	365,600.00
72250	Support Services – Technology	1,949,195.00
72310	Support Services – General Administration – BOE	2,131,975.00
72320	Support Services – Director of Schools	421,800.00
72410	Support Services – Office of Principal	5,714,750.00
72510	Support Services – Fiscal Services	724,300.00
72520	Support Services – Human Resources	148,530.00
72610	Support Services – Operation of Plant	5,784,250.00
72620	Support Services – Maintenance of Plant	1,849,200.00
72710	Support Services – Student Transportation	4,035,050.00
72810	Central & Other	189,500.00
76100	Regular Capital Outlay	1,030,000.00
82330	Debt – Contributions	1,500,000.00
99100	Transfers Out	<u>50,000.00</u>
	TOTAL GENERAL PURPOSE SCHOOL FUND	\$78,135,202.00

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143	CENTRAL CAFETERIA FUND		
73100	Food Services	\$	4,802,712.00
DEBT SERVICE FUNDS			
151	General Debt Service Fund	\$	1,797,019.00
152	Rural School Debt Service Fund	\$	1,724,263.00
156	High School Debt Service Fund	\$	1,940,006.00
171	GENERAL CAPITAL PROJECT FUND		
91100	Capital Projects	\$	430,291.00
177	EDUCATIONAL CAPITAL PROJECT FUND		
91100	Capital Projects	\$	924,766.00
263	ANDERSON COUNTY BENEFIT PLAN FUND		
51900	Anderson County Benefit Plan	\$	5,5787,012.00
TOTAL ALL FUNDS		\$	153,017,282.00

SECTION 2. BE IT FURTHER RESOLVED, that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and Sheriff and their officially authorized deputies and assistants may severally be entitled to receive under State laws heretofore or hereafter enacted. Expenditures out of commissions and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the General Fund as provided by law.

BE IT FURTHER RESOLVED, that if any officials, as enumerated in Section 8-22-102, T.C.A. (Tennessee code Annotated), operate under provisions of Section 8-22-104 T.C.A., provisions of the preceding paragraph shall not apply to those particular officials.

SECTION 3. BE IF FURTHER RESOLVED, that any amendment to the budget shall be approved as provided in Section 5-9-407 T.C.A. One copy of each amendment shall be filed with the County Clerk, one copy with Chairman of the Budget Committee, and with each divisional or departmental head concerned. Under Section 5-21-113(e)(1) T.C.A. the Budget Committee, with the consent of any official, head of any department or division that may be affected, may make transfers and adjustments within the smallest budgetary itemization of any subdivision. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund.

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SECTION 4. BE IT FURTHER RESOLVED, that any appropriation made by this resolution that covers the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee or agent of the county shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division, or department of the county in excess of the appropriation made herein for such office, agency, institution, division, or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division, or department for the year ending June 30, 2026. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FUTHER RESOLVED, that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the year in which the expenditures is to be made to meet such additional appropriation. Said appropriation resolution shall be submitted to and approved by the State Director of Local Finance after its adoption as provided by Section 9-21-403, T.C. A.

SECTION 6. BE IT FURTHER RESOLVED, whereas Section 5-9-109, T.C.A., authorized the county legislative body to make appropriation to nonprofit charitable organizations; and,

WHEREAS, the Anderson County Board of County Commissioners recognized the various nonprofit charitable organizations located in Anderson County have great need for funds to carry out their nonprofit charitable work,

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Anderson County, on this 23rd day of June, 2025.

SECTION 6.1 That the following list of nonprofit organizations and amounts be appropriated to promote the economic welfare of Anderson County.

Anderson County Economic Development Association (58110)	124,500.00
Anderson County Fair Association (56700)	3,000.00
Anderson County Rescue Squad, Inc. (54420)	50,000.00
East Tennessee Economic Development Association (58120)	7,500.00
East Tennessee Human Resource Agency, Inc. (58400)	11,000.00
Volunteer Fire Departments (54410)	<u>250,000.00</u>
Total	\$446,000.00

SECTION 6.2. That these amounts listed be appropriated to the various nonprofit organizations listed to promote funds for the ongoing programs of the organizations.

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BE IT FURTHER RESOLVED, that all appropriations enumerated in Sections 6.1 through 6.2 above are made subject to the following conditions.

1. That the nonprofit charitable organizations to which funds are appropriated shall file with the County Clerk and disbursing officials the proposed use of the County's funds in accordance with rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall be prepared and certified by the chief financial officer of such nonprofit organizations in accordance with Section 5-9-109(c), T.C.A.
2. That said funds must only be used by the named nonprofit charitable organizations in furtherance of their nonprofit charitable purpose benefiting the general welfare of the residents of Anderson County.
3. That it is the expressed interest of the County Commission of Anderson County in providing these funds to the above-named nonprofit charitable organizations to be fully in compliance with chapter 0390-2-7 of the rules of the Comptroller of the Treasury and Section 5-9-109 of the T.C.A. and any and all other laws which may apply to county appropriation to nonprofit organizations, and so this appropriation is made subject to compliance with any and all of these laws by regulations.

SECTION 7. BE IT FURTHER RESOLVED, that the County Mayor and the Director of Finance and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of Finance, to pay for the expenses herein authorized until the taxes and other revenue for year 2025-2026 have been collected. The proceeds of loans for each individual fund shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which the money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, T.C.A. Said notes shall be signed by the County Mayor and countersigned by the County Clerk and shall mature and be paid in full without renewal not later the June 30, 2026.

SECTION 8. BE IT FURTHER RESOLVED, that the delinquent County property taxes collected by the Clerk and Master for the year 2023 and prior years and the interest and penalty thereon collected during the year ending June 30, 2026, shall be apportioned to the General Purpose School Fund at 60% (subject to apportionment requirement on the basis of WFTEADA) and to the General Fund at 40%. The delinquent County property taxes collected by the Trustee for the year 2024 and the interest and penalty thereon collected during the year ending June 30, 2026, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2024. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 9. BE IT FURTHER RESOLVED, that the Local Option Sales tax portion that is split between the County General Fund and the Highway Fund should be 63% and 37% respectively.

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SECTION 10. BE IT FURTHER RESOLVED, that the budget for the School Federal Projects Funds and Other Education Special Revenue Funds shall be the budget and any related amendments or transfers approved by the Anderson County Board of Education for the separate projects within the funds 142 and 145.

SECTION 11. BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the year shall lapse and be of no further effect at the end of the year at June 30, 2026.

SECTION 12. BE IT FURTHER RESOLVED, that any resolution or part of a resolution, which has heretofore been passed by the board of County Commissioners, which is in conflict with any provision in this resolution, be and the same is hereby repealed.

SECTION 13. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2025. This resolution shall be spread upon the minutes of the board of County Commissioners.

Terry Frank, County Mayor

Tyler Mayes, Commission Chairman

Jeff Cole, County Clerk