



BUDGET COMMITTEE AGENDA

May 14, 2026, at 4:00 PM, Room 312

1. Appearance of Citizens
2. Budget Hearings
 - A. General Clark – District Attorney’s Office
 - B. Daniel Adams - Fire Commission
 - C. Mark Stephens – Election Office
 - D. Rex Lynch – Circuit Clerk
 - E. Jamie Brooks – Law Director’s Office
 - F. ACTV – Finance
 - G. Fleet Services Discussion
 - H. Departments Discussed at Prior Meetings (Sheriff, EMS etc.)
3. Property Tax Distribution
4. Summary of Proposed Budgets for all Funds
5. Current Year Revenue and Expenditure Comparison to Last April
6. Raise Scenarios
7. Other Budget Discussion

Budget Hearings Schedule 5/14/2026

Anderson County, Tennessee General Fund		With Proposed Increases					Comments
		FY2026 Original Budget	FY 2026 Amended Budgeted	No Increase FY 2027 Proposed Revenues & Expenses	FY 2027 Proposed Revenues & Expenses	Increase	
Dept							
53600	District Attorney General	\$148,369	\$148,369	\$154,782	\$159,507	\$11,138	\$2,982 pay and benefit increase, the additional increase is health insurance
54410	Fire Commission	\$550,000	\$550,000	\$550,000	\$825,000	\$275,000	Additional funding for for VFD's and City Fire Departments
51500	Election	\$532,268	\$532,268	\$610,281	\$616,675	\$84,407	Increase in Part time and Other Salaries and Wages
53100	Circuit Clerk	\$1,514,133	\$1,546,133	\$1,506,374	\$1,536,585	\$22,452	Longevity pay increase of \$17,656 salary and benefits
51400	Law Director	\$427,157	\$427,157	\$401,659	\$530,088	\$102,931	CPI 2.7% for LD, Additional funding for new position
55130	EMS	\$7,841,043	\$8,883,426	\$8,046,146	\$9,269,993	\$1,223,847	Option 1
					\$8,540,598	\$699,555	Option 2
					\$8,045,994	\$204,951	Option 3
54110	Sheriff's Department	\$7,706,319	\$8,231,294	\$7,729,068	\$8,859,340	\$1,153,021	CTAS 2.63% for Sheriff, has a 15% raise for other employees
54210	Jail	\$8,579,091	\$9,479,979	\$8,599,203	\$9,302,825	\$723,734	15% increase for all employees
54230	Correctional Incentive	\$238,878	\$238,878	\$239,561	\$249,928	\$11,050	15% salary increase, Grant not included
54490	Dispatch	\$1,211,327	\$1,211,327	\$1,220,040	\$1,387,852	\$176,525	15% increase and 2 new additional positions
		\$17,735,615	\$19,161,478	\$17,787,872	\$19,799,945	\$2,064,330	Total Increase
Others Discussed at May 7 Budget Meeting							
58300	Veterans Service	\$118,138	\$118,138	\$110,665	\$121,108	\$2,970	Request for salary increase to Director (14%) and Assistant (6.25%) Cuts made in other codes to offset increase
57100	Agricultural Extension	\$223,462	\$223,462	\$223,361	\$253,255	\$29,793	Salary increases
56300	Senior Citizens Assista	\$200,615	\$378,839	\$207,661	\$226,582	\$25,967	One part-time position to full time and other supplies & materials increase 174,574 Grants
52300	Property Assessor	\$958,043	\$959,783	\$986,471	\$986,471	\$28,428	Discussion about increasing number of employees

Fund 101 General Government
Statement of Proposed Operations

Account Number	Actual 2025	Amended Budget			Current Yr Remain	3 Year Average	Department Request	Increase
		Original Budget 2026	Thru January 2026	Est & Bgt Thru January 2026				
53600 District Attorney General								
53600-189	39,126	40,625	40,625	21,068	19,557	78,519	43,248	2,623
53600-189- FJCD	68,994	70,494	70,494	37,150	33,344	68,994	68,994	(1,500)
53600-201	5,464	2,519	2,519	1,330	1,189	5,668	2,681	162
53600-201- FJCD	916	4,371	4,371	2,311	2,060	916	4,278	(93)
53600-204	5,522	2,458	2,458	1,366	1,092	4,825	3,027	569
53600-204- FJCD	955	4,265	4,265	2,408	1,857	955	4,830	565
53600-206	165	90	90	53	37	165	90	0
53600-206- FJCD	15	90	90	53	37	15	90	0
53600-207	20,538	14,952	14,952	8,099	6,853	18,442	14,952	0
53600-207- FJCD	3,498	5,892	5,892	7,956	(2,064)	3,498	14,688	8,796
53600-208	819	204	204	111	93	829	204	0
53600-208- FJCD	176	684	684	371	313	176	360	(324)
53600-209	0	0	0	0	0	234	0	0
53600-210	60	21	21	5	16	58	21	0
53600-210- FJCD	0	21	21	8	13	0	21	0
53600-212	1,278	589	589	311	278	1,326	627	38
53600-212- FJCD	214	1,022	1,022	540	482	214	1,000	(22)
53600-299	120	24	24	13	11	60	24	0
53600-299- FJCD	17	48	48	26	22	17	48	0
Total District Attorney General	147,877	148,369	148,369	83,179	65,190	184,911	159,183	10,814

\$2,982 with benefits

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Robby Holbrook

Subject: FW: District Attorney Budget Documents
Attachments: Payroll Tax Fringe Benefit Calc Sheet 2026-27.xlsx; 53600 District Attorney
26.27.xlsx

Good afternoon Paul,

Please see attached proposed budget documents for the District Attorney General.

Thank you for providing the breakdown/allocations for our department. Considering learning the budget does not always reflect the actual amounts but rather has an accrual built in, we trust and appreciate your judgment with the numbers provided.

I want to bring to your attention that we included a request to increase Jennifer Richter's salary from \$39,126 to \$43,248. The new salary matches the State's pay scale for a third-year criminal secretary. The increase for this position to match the State funding reflects that all criminal secretary positions within our office who perform the same duties and have the same title will be paid similarly.

General Clark has a prior commitment on March 5 and is unavailable to attend the Budget Committee meeting. Do you have an alternative for presentment for this request?

Thank you,

Melanie Hobbs
Administrative Assistant
District Attorney's Office-7th Judicial District

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Budget committee of the Anderson County Commission,

The Anderson County Fire Commission would like to formally request your consideration in allocating funding to the fire service of Anderson County to aid us in our efforts to protect the citizens by way of emergency preparedness and response. This request represents a unified decision by the fire commission including the strategic approach of the request and the requested amount. Understanding the financial position of Anderson County, this amount does not represent the full needs of our departments, but we feel it would adequately meet our current needs when coupled with our frugality and financial stewardship. We feel our departments have a proven track record with the County providing a positive return on investment in the funds provided in previous years. (Our financials for every year are on file in the finance office) Just as with every department of the County, our operating costs continue to rise because of the cost of equipment and the increased services provided by the fire service.

Our request is a strategic approach to fire protection in Anderson County. As a Fire Commission comprised of every fire district in the County, volunteer and municipal, this request contributes to each department, therefore strengthening the shared mission of the entire Anderson County Fire Service. Our request is offered with two pieces. **We would respectfully request the amount of \$50,000.00 for each of the 11 departments in our county system. For the departments who maintain an emergency medical responder program to assist EMS with their mission, we request an additional \$25,000.00 for a total of \$75,000.00 for each of the 11 departments. The total requested amount is \$825,000.00.** Based on last year's County budget, this requested amount represents about one half of one percent of the county's operating budget. Based on discussion in the fire commission meetings, we feel the additional funding for the creating and maintaining of a medical responder program would assist in the additional cost and administrative efforts required to maintain the medical program that supports the needs of the County EMS system.

Our request represents all eleven agencies that make up the county fire/rescue system. As we work in unison to serve our communities, it is vital that each part of our system is included in our request. From a strategic approach, the volunteer departments provide a service the County simply cannot afford. This request will financially help each department with the ever-rising cost of maintaining stations, firetrucks, life safety equipment and operating expenses. Additionally, as the need for manpower is greater on the bigger scenes such as structure fires, the municipal departments are faithful to shore up that need on a mutual aid basis. Including every department equally in our request highlights the fact that each member department of Fire Commission is equally necessary to maintain and increase the level of fire protection our county has received for almost fifty years. As Anderson County grows, the fire departments of Anderson County, working together as one force, stand ready to continue providing lifesaving responses to emergencies of every kind. With your financial support, we can better achieve this goal and mission to protect the lives and property of every citizen of Anderson County. With your continued financial support, the hours of work done by dedicated volunteers and the support of our municipal departments, the citizens of Anderson County are safer today than they have ever been. Thank you for your long-standing support and for your consideration of this request. We are happy to answer any questions you may have.

Summary - \$75,000 for each department (11) for a total request of \$825,000.00

The Anderson County Fire Commission

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Fund 101 General Government
Statement of Proposed Operations

		Amended Budget				3 Year	Department	Increase	No
		Actual	Original Budget	Thru	Est & Bgt Thru	Average	Request	or	Increase
Account Number		2025	2026	January 2026	January 2026			Decrease	
Estimated/Appropriated/Actual									
Expenditures									
51500	Election Commission								
51500-101	County Official	100,251	103,259	103,259	59,573	95,553	105,974	2,715	105,974
51500-106	Deputy(Ies)	153,638	161,010	161,010	85,769	134,030	161,010	0	161,010
51500-169	Part-Time Help	17,870	11,025	11,025	231	18,215	12,000	975	11,025
51500-189	Other Salaries & Wages	14,958	10,000	10,000	0	10,701	15,000	5,000	10,000
51500-192	Election Commission	9,100	10,500	10,500	2,100	8,867	10,500	0	10,500
51500-193	Election Workers	117,712	60,000	60,000	0	91,630	120,000	60,000	120,000
51500-201	Social Security	22,572	20,695	20,695	9,217	19,794	21,945	1,250	21,575
51500-204	State Retirement	13,510	15,988	15,988	8,734	12,330	18,652	2,664	18,652
51500-206	Life Insurance	530	550	550	238	445	288	(262)	288
51500-207	Medical Insurance	22,936	28,764	28,764	15,397	16,976	32,520	3,756	32,520
51500-208	Dental Insurance	3,054	2,220	2,220	913	2,749	1,296	(924)	1,296
51500-209	S/T Disability Insurance	0	0	0	0	596	0	0	0
51500-210	Unemployment Compensation	158	135	135	29	172	158	23	158
51500-212	Employer Medicare	5,279	4,840	4,840	2,156	4,629	5,132	292	5,046
51500-299	Other Fringe Benefits	531	282	282	104	265	0	(282)	0
51500-307- 0100	Communication Cellular/Pager Service	2,228	3,500	3,500	874	2,871	3,500	0	3,500
51500-307- 0200	Communication Internet Service	0	0	0	0	187	0	0	0
51500-317	Data Processing Services	5,316	5,000	5,000	4,055	3,457	5,000	0	5,000
51500-320	Dues And Memberships	574	1,200	1,200	664	582	1,200	0	1,200
51500-332	Legal Notice, Recording & Court Costs	3,179	7,000	7,000	0	6,309	7,000	0	7,000
51500-334	Maintenance Agreements	25,200	20,000	20,000	19,906	19,713	22,000	2,000	22,000
51500-336	Maint & Repair Equipment	0	2,000	2,000	1,809	0	5,000	3,000	5,000
51500-348	Postal Charges	8,254	20,000	20,000	1,457	7,004	20,000	0	20,000
51500-349	Printing, Stationary & Forms	20,000	15,000	15,000	9,296	13,994	17,000	2,000	17,000
51500-351	Rentals	8,015	7,000	7,000	600	6,981	9,000	2,000	9,000
51500-355	Travel	5,350	7,000	7,000	1,851	5,072	7,000	0	7,000
51500-399	Other Contracted Services	5,760	5,000	5,000	240	4,894	6,000	1,000	6,000
51500-435	Office Supplies	3,416	6,000	6,000	2,000	4,648	6,000	0	6,000
51500-499	Other Supplies & Materials	1,296	1,000	1,000	601	973	1,000	0	1,000
51500-511	Vehicle & Equipment Insurance	0	800	800	800	0	0	(800)	0
51500-524	Staff Development	400	2,500	2,500	600	400	2,500	0	2,500
51500-709	Data Processing Equipment	0	0	0	0	1,000	0	0	0
51500-731-HAVG1	Voting Machines Help America Vote Gr	0	0	0	0	394,548	0	0	0
Total	Election Commission	571,087	532,268	532,268	229,874	889,585	616,675	84,407	610,244

Increase in Part-time and Other Salaries + Wages

2026–2027 Budget Code Increases

Explanation of Adjustments Resulting from an Additional Election

The 2026–2027 fiscal cycle includes an additional countywide election, which results in increased expenditures across several budget categories. These adjustments are necessary to meet statutory election requirements and to ensure that all operations remain compliant, secure, and accessible to voters.

Election Workers (Code 193)

Labor costs will increase due to the need to hold two elections during this budget period. This includes early voting personnel, Election Day workers, and support staff required to administer both elections.

Maintenance Agreements (Code 334)

Annual licensing and programming fees for essential election systems will increase as follows:

- HARP Licensing: \$6,200
- HARP Programming: \$11,181
- EasyVote Licensing: \$3,000
- Parallels/Adobe Licensing: \$1,000

These systems support ballot creation, vendor support, and election administration functions.

Machine Maintenance (Code 336)

Voting equipment previously covered under warranty now requires paid maintenance and service. This includes preventative maintenance, repairs, and required updates.

Printing, Stationery, and Forms (Code 349)

The additional election increases the volume of printed ballots, ballot paper, voter applications, and other required materials.

Rentals (Code 351)

Facility and equipment rental costs will rise due to the need to secure voting locations and equipment for two elections:

- Midtown Community Center: \$1,700 × 2
- Fair Building: \$1,600 × 2
- Printer Lease: \$250 × 4

- Copier: \$750

Other Contracted Services (Code 399)

Additional contracted services include:

- Crane Movers: \$2,700 × 2
- Laymance Web Hosting: \$250

Fund 101 General Government
Statement of Proposed Operations

Account Number	Estimated/Appropriated/Actual	Amended Budget			Current Yr	3 Year Average		Department	No Increases
		Actual 2025	Original Budget 2026	Thru January 2026	Est & Bgt Thru January 2026	Remain	Request	Request	
Expenditures									
53100 Circuit Court									
53100-101	County Official	111,390	114,732	114,732	66,192	48,540	106,170	114,732	114,732
53100-162	Clerical Personnel	855,349	906,279	906,279	476,282	429,997	819,483	906,279	906,279
53100-169	Part-Time Help	41,972	50,824	50,824	22,794	28,030	38,214	50,824	50,824
53100-186	Longevity Pay	0	0	0	0	0	0	15,400	0
53100-194	Jury And Witness Fees	24,194	28,000	28,000	6,921	21,079	18,403	18,000	18,000
53100-194- JURY	Jury And Witness Fees Special Jury C	29,592	0	0	0	0	29,592	0	0
53100-201	Social Security	59,192	66,454	66,454	35,054	31,400	56,945	67,596	66,641
53100-204	State Retirement	54,612	62,566	62,566	32,219	30,347	50,460	72,614	71,682
53100-206	Life Insurance	1,722	1,615	1,615	981	634	1,620	1,681	1,681
53100-207	Medical Insurance	147,746	153,192	153,192	80,424	72,768	137,073	150,288	150,288
53100-208	Dental Insurance	8,516	7,116	7,116	3,777	3,339	7,970	6,972	6,972
53100-210	Unemployment Compensation	467	441	441	123	318	523	420	420
53100-212	Employer Medicare	13,843	15,542	15,542	8,198	7,344	13,318	15,809	15,585
53100-299	Other Fringe Benefits	1,310	720	720	390	330	655	720	720
53100-307	Communication	0	500	500	0	500	303	0	0
53100-310	Contracts With Other Public Agencies	35,501	37,000	49,000	33,741	15,259	30,764	37,000	37,000
53100-320	Dues And Memberships	710	800	800	710	90	607	800	800
53100-332	Legal Notice, Recording & Court Costs	321	352	352	186	166	309	450	450
53100-334- 0100	Maintenance Agreements Copiers (5)	10,457	11,000	11,000	11,000	0	10,537	11,000	11,000
53100-337	Maintenance-Office Equipment	1,545	5,000	3,800	0	3,800	694	3,000	3,000
53100-348	Postal Charges	19,218	17,000	17,000	2,146	14,854	17,625	18,000	18,000
53100-349	Printing, Stationary & Forms	7,927	8,000	8,000	8,000	0	7,559	8,000	8,000
53100-355	Travel	450	2,000	2,000	1,375	625	679	2,000	2,000
53100-414	Duplicating Supplies	5,048	5,000	5,000	5,000	0	5,025	5,000	5,000
53100-425	Gasoline	753	1,000	1,000	464	536	828	1,000	1,000
53100-435	Office Supplies	10,124	9,000	9,000	8,000	1,000	10,523	9,000	9,000
53100-451	Uniforms	0	0	0	0	0	0	1,000	1,000
53100-499	Other Supplies & Materials	4,971	5,000	5,000	4,000	1,000	4,192	4,000	4,000
53100-511	Vehicle & Equipment Insurance	0	500	500	500	0	0	500	500
53100-524	Staff Development	1,226	1,500	1,500	200	1,300	1,334	1,500	1,500
53100-709	Data Processing Equipment	34,155	2,000	22,000	16,695	5,305	17,478	0	0
53100-711	Furniture And Fixtures	5,028	1,000	2,200	2,150	50	6,609	1,000	1,000
Total	Circuit Court	1,492,328	1,514,133	1,546,133	827,522	718,611	1,402,300	1,524,585	1,507,074



Rex Lynch
Circuit Court Clerk of Anderson County

Seventh Judicial District of Tennessee

100 N. Main Street, Suite 301

Clinton, TN 37716-3618

865-463-6821

865-264-6345 (fax)



General Sessions Court

Hon. Victoria Bowling, Div I Judge
Hon. Matthew Tuck, Div II Judge

Juvenile Court

Hon. Brian J Hunt, Judge

Circuit & Criminal Courts

Hon. Ryan M. Spitzer, Judge
Hon. H. Daniel Forrester, III, Chancellor

To: Anderson County Budget Committee

From: Rex Lynch, Circuit Court Clerk

Date: April 2, 2026

Re: Budget cut and one-time bonus request

Budget Committee Members:

Per the request from budget committee, I have reviewed the FY26/27 budget request submitted from my office and the only cuts that I can recommend are as follows:

101-53100-194 Jury and Witness Fees

This can be reduced by \$10,000 with the understanding that if we have an unexpected number of jury trials, I may be back asking for additional funds.

101-101-53100-709 Data Processing Equipment

This can be reduced by \$2,000. I have data processing funding available in a reserve code.

These are the only cuts that I can propose without impacting the operation of the office. I will be glad to discuss it further at your meeting.

Please add the following item to the budget meeting on April 9th:

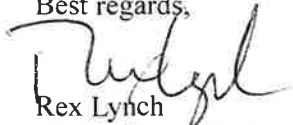
When I took office in 2018, the revenue collected by this office in line item 101-45540- In Lieu of Salary-Circuit Clerk was approximately \$620,000. In FY 12/13 revenues reached \$1M in this code for the first time and I felt that with the correct training and motivation, our office could get revenues back to this level.

In 2018 I met with my staff and court staff, we re-trained and enhanced our Collections Department and set a goal of reaching \$1M. I told my staff then if we ever reached \$1M I would do what I could to reward them for their effort.

During my tenure over the last eight years, we have been able to increase revenues for the general fund by almost \$2M. In FY 24/25, revenues were over \$1M. This had not happened since FY12/13. See attached chart.

With the increase in revenue, I recommend a one-time bonus from the balance of payroll code #101-53100 as of June 30, 2026. This will be a maximum of \$2,500 for each of the nineteen full-time employees, and \$1,000 for each of the two full-time/part-time employees.

Best regards,


Rex Lynch
Circuit Court Clerk

Attachment

* Also requesting \$15,400 additional funds for Longevity Pay
(\$17,050 total w benefits)

Fund 101 General Government
 Statement of Proposed Operations

Account Number	Estimated/ Appropriated/ Actual	Actual 2025	Amended Budget		Current Yr Remain	3 Year Average		Department Request	Additional Full Time Employee	Additional 399 Contract
			Original Budget 2026	Thru January 2026		Est & Bgt Thru January 2026	Request			
Expenditures										
51400 County Attorney										
51400-101	County Official	142,862	184,971	184,971	107,740	77,231	161,080	184,971		
51400-103	Assistant(S)	21,944	0	0	6,923	(6,923)	31,631	70,000	100,000	100,000
51400-133	Paraprofessionals	46,800	48,300	51,500	17,572	33,928	53,353	50,000		
51400-161	Secretary (S)	70,611	67,616	64,416	35,945	28,471	63,882	0		
51400-201	Social Security	21,379	18,106	18,106	9,775	8,331	19,585	18,908	6,200	
51400-204	State Retirement	15,204	18,204	18,204	10,144	8,060	17,739	21,825	6,050	
51400-206	Life Insurance	219	223	223	132	91	259	223	??	
51400-207	Medical Insurance	30,678	37,380	37,380	14,757	22,623	28,695	26,472	??	
51400-208	Dental Insurance	1,284	1,268	1,268	691	577	1,328	1,044	??	
51400-209	S/T Disability Insurance	0	0	0	0	0	714	0		
51400-210	Unemployment Compensation	91	63	63	67	(4)	86	63	21	
51400-212	Employer Medicare	4,489	4,363	4,363	2,437	1,926	4,504	4,422	1,450	
51400-299	Other Fringe Benefits	213	144	144	54	90	107	96	??	
51400-317	Data Processing Services	0	500	500	0	500	0	500		
51400-320	Dues And Memberships	1,979	2,000	2,000	340	1,660	2,363	2,000		
51400-331	Legal Services	315	10,500	10,500	3,194	7,306	3,571	10,500		
51400-332	Legal Notice, Recording & Court Costs	188	600	600	17	583	78	400		
51400-337	Maintenance-Office Equipment	0	500	500	0	500	77	500		
51400-348	Postal Charges	1,936	5,000	5,000	92	4,908	3,147	2,000		
51400-355	Travel	2,185	2,000	2,000	0	2,000	1,847	2,000		
51400-399	Other Contracted Services	5,247	19,000	19,000	2,562	16,438	4,859	7,500		
51400-399- SPC	Other Contracted Services Special Cou	45,000	0	0	0	0	45,000	0		
51400-432	Library Books	1,003	900	900	0	900	334	450		
51400-435	Office Supplies	1,867	2,000	2,000	1,000	1,000	3,199	2,000		
51400-499	Other Supplies & Materials	0	1,700	1,700	60	1,640	1,022	700		
51400-524	Staff Development	0	1,500	1,500	0	1,500	720	1,500		
51400-599	Other Charges	120	319	319	35	284	103	0		
Total	County Attorney	415,614	427,157	427,157	213,537	213,620	449,283	408,074	113,721	100,000

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Anderson County, Tennessee

Other Funds

Fund		FY 2026 Original Budget	FY 2026 Amended Budgeted Amounts	FY 2027 Revenues & Expenditures
Channel 95				
127	Revenues	\$185,000	\$185,000	\$152,000 Special Revenue
	Expenditures	\$198,663	\$198,663	\$196,231 Reserves 21,000
	Excess (Deficiency) of Revenues Over Expenditures	<u>(\$13,663)</u>	<u>(\$13,663)</u>	<u>(\$44,231)</u>

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ANDERSON COUNTY, TENNESSEE
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Actual and Budget
 Other General Government Special Revenue Fund
 For the Year Ended June 30, 2025

ACTV/Channel 195

	Actual	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		Original	Final	
Revenues				
Licenses and Permits	\$ 115,039	\$ 146,000	\$ 146,000	(30,961)
Charges for Current Services	37,000	37,000	37,000	0
Other Local Revenues	723	400	400	323
Total Revenues	\$ 152,762	\$ 183,400	\$ 183,400	(30,638)
Expenditures				
Social, Cultural, and Recreational Services	\$ 186,446	\$ 197,488	\$ 197,488	11,042
Other Social, Cultural, and Recreational				
Total Expenditures	\$ 186,446	\$ 197,488	\$ 197,488	11,042
Excess (Deficiency) of Revenues Over Expenditures	\$ (33,684)	\$ (14,088)	\$ (14,088)	(19,596)
Other Financing Sources (Uses)				
Transfers Out	\$ (800)	\$ 0	\$ (800)	0
Total Other Financing Sources	\$ (800)	\$ 0	\$ (800)	0
Net Change in Fund Balance	\$ (34,484)	\$ (14,088)	\$ (14,888)	(19,596)
Fund Balance, July 1, 2024	69,202	63,000	63,000	6,202
Fund Balance, June 30, 2025	\$ 34,718	\$ 48,912	\$ 48,112	(13,394)

① pull contract (lowest franchise fee)
 franchise fee??

60/40 split w GF

ZF

ANDERSON COUNTY, TENNESSEE
 Schedule of Detailed Expenditures -
 All Governmental Fund Types (Cont.)

Other General Government Special Revenue Fund

Social, Cultural, and Recreational Services

Other Social, Cultural, and Recreational

Audiovisual Personnel	\$ 57,866	
Clerical Personnel	3,000	
Part-time Personnel	32,300	
Social Security	5,392	
Pensions	3,467	
Life Insurance	90	
Medical Insurance	15,960	
Dental Insurance	703	
Unemployment Compensation	117	
Employer Medicare	1,261	
Other Fringe Benefits	69	
Communication	472	
Other Contracted Services	14,947	
Gasoline	606	
Uniforms	2,650	
Other Supplies and Materials	20,848	
Trustee's Commission	1,178	
Vehicle and Equipment Insurance	2,000	
Workers' Compensation Insurance	132	
Data Processing Equipment	23,388	
Total Other Social, Cultural, and Recreational	<u>186,446</u>	\$ 186,446

Total Other General Government Special Revenue Fund

\$ 186,446

ZF

Current Plan

**ANDERSON COUNTY SHERIFF'S DEPARTMENT
COMPENSATION PLAN**

BASE PAY

2025 / 2026

ALL EMPLOYEE'S HIRED PRIOR TO JULY, 1, 2019 WILL RECEIVE A \$1,000.00 (.48 PER HOUR) INCREASE TO THE STEP.

GRADE	STEP	start	2	5	8	11	13	15	18	years
		1	2	3	4	5	6	7	8	
1 Prob DEPUTY SHERIFF 1		40,437.60								
	Bailiff/Court/Civil/Dispatcher/Corrections & Maintenance Technician Trainee positions	1,555.29								
	Part-Time Reserve Deputy	19.44								
4 RECORDS CLERK		40,437.60	40,978.40	41,519.20	42,060.00	42,600.80	43,141.60	43,682.40	44,223.20	
		1,555.29	1,576.09	1,596.89	1,617.69	1,638.49	1,659.29	1,680.09	1,700.89	
		19.44	19.70	19.96	20.22	20.48	20.74	21.00	21.26	
6 DEPUTY SHERIFF 2		41,519.20	42,060.00	42,600.80	43,141.60	43,682.40	44,223.20	44,764.00	45,302.40	
	Bailiff/Court/Civil/ Communications Deputy	1,596.89	1,617.69	1,638.49	1,659.29	1,680.09	1,700.89	1,721.69	1,742.40	
	Maintenance Technician / Evidence Tech	19.96	20.22	20.48	20.74	21.00	21.26	21.52	21.78	
8 DEPUTY SHERIFF 3		47,468.00	48,008.80	48,549.60	49,090.40	49,631.20	50,172.00	50,766.88	51,253.60	
	Patrol / Detective /Corrections Deputy	1,825.69	1,846.49	1,867.29	1,888.09	1,908.89	1,929.69	1,925.57	1,971.29	
	Lead Communications Deputy	22.82	23.08	23.34	23.60	23.86	24.12	24.40	24.64	
	Records Administrator									start
	Maintenance Administrator									Patrol Positions -5 year lateral entry with POST Certified Experience \$600.00 (.28 per hour)
	Evidence Tech 2									Patrol Positions - 10 year lateral entry with POST Certified Experience \$1200.00 (.57 per hour)
7 DEPUTY SHERIFF CORPORAL EXECUTIVE ASSISTANT		50,712.80	51,253.60	51,794.40	52,335.20	52,876.00	53,416.80	53,957.60	54,498.40	
		1,950.49	1,971.29	1,992.09	2,012.89	2,033.69	2,054.49	2,075.29	2,096.09	
		24.38	24.64	24.90	25.16	25.42	25.68	25.94	26.20	
8 DEPUTY SHERIFF SERGEANT		54,498.40	55,039.20	55,580.00	56,120.80	56,661.60	57,202.40	57,743.20	58,364.00	
		2,096.09	2,116.89	2,137.69	2,158.49	2,179.29	2,200.09	2,220.89	2,244.76	
		26.20	26.46	26.72	26.98	27.24	27.50	27.76	28.05	

	start	2	5	8	11	13	15	18	years
STEP	1	2	3	4	5	6	7	8	
9 PROGRAM DIRECTOR	59,365.60	59,906.40	58,947.20	60,988.00	61,528.80	62,069.60	62,610.40	63,151.20	
Alternatives To Incarceration	2,283.29	2,304.09	2,267.20	2,345.69	2,366.49	2,387.29	2,408.09	2,428.89	
	28.54	28.08	28.80	29.32	29.58	29.84	30.10	30.36	
10 DEPUTY SHERIFF LIEUTENANT	63,692.00	64,232.80	64,773.60	65,314.40	65,855.20	66,396.00	66,936.80	67,477.60	
	2,449.69	2,470.49	2,491.29	2,512.09	2,532.89	2,553.69	2,574.49	2,595.29	
	30.62	30.88	31.14	31.40	31.66	31.92	31.18	32.44	
11 DEPUTY SHERIFF CAPTAIN	70,722.40	71,263.20	71,804.00	72,344.80	72,885.60	73,426.40	73,967.20	74,508.00	
	2,720.09	2,740.89	2,761.69	2,782.49	2,803.29	2,824.09	2,844.89	2,865.69	
	34.00	34.26	34.52	34.78	35.04	35.30	35.56	35.82	
12 ASSISTANT CHIEF	77,212.00	77,752.80	78,293.60	78,834.40	79,375.20	79,916.00	80,456.80	80,997.60	
CHIEF JAILER	2,969.69	2,990.49	3,011.29	3,032.09	3,052.88	3,073.69	3,094.49	3,115.29	
	37.12	37.38	37.64	37.90	38.16	38.42	38.68	38.94	
<i>exempt from evaluations</i>									
13 CHIEF DEPUTY SHERIFF	84,783.20	85,324.00	85,864.80	86,405.60	86,946.40	87,487.20	88,028.00	88,568.80	
	3,260.89	3,281.69	3,302.49	3,323.29	3,344.09	3,364.89	3,385.69	3,406.49	
	40.76	41.02	41.28	41.54	41.80	42.06	42.32	42.58	
<i>exempt from evaluations</i>									
SHERIFF	126,205.00	SHERIFF'S SALARY SET BY STATUTE							
	4,854.03								
	60.67								

UPON PROMOTION, AN EMPLOYEE SHALL RECEIVE A MINIMUM OF 5% INCREASE IN SALARY IN THE HIGHER GRADE.

LONG TERM EMPLOYEE'S MAY EXCEED STEPS OR GRADES.

Add ons; 2019 \$1,000.00, TCI & POST ADDITIONS will rise as cost of living increases % are given.

**ANDERSON COUNTY SHERIFF'S DEPARTMENT 2026/2027
COMPENSATION PLAN - PROPOSED**

**SIX STEP PLAN
BASE PAY**

\$1000.00 Between Steps

GRADE	STEP	start	Year 2	Year 5	Year 8	Year 12	Year 15
		1	2	3	4	5	6
1 RESERVE DEPUTY		44,491.20	45,491.20	46,491.20	47,491.20	48,491.20	49,491.20
Part Time Employee		1,711.20	1,749.66	1,788.12	1,826.58	1,865.04	1,903.50
Records Clerk 1.95 Increase		21.39	21.87	22.35	22.83	23.31	23.79
Currently \$19.44 10% Increase							
2 DEPUTY SHERIFF 1		46,508.80	47,508.80	48,508.80	49,508.80	50,508.80	51,508.80
Bailiff / Court / Civil Deputy		1,788.80	1,827.26	1,865.72	1,904.18	1,942.64	1,981.10
Evidence Tech 1 2.40 Increase		22.36	22.84	23.32	23.80	24.28	24.76
Currently \$ 19.96 10% Increase							
3 DEPUTY SHERIFF 2		48,172.80	49,172.80	50,172.80	51,172.80	52,172.80	53,172.80
Communications Deputy 3.20 Increase		1,852.80	1,891.26	1,929.72	1,968.18	2,006.64	2,045.10
		23.16	23.64	24.12	24.60	25.08	25.56
Removes dispatch supplements \$3200.00 @ 15 each							
Currently \$ 19.44 16.03% Increase							
Currently \$ 19.96 16.03% Increase / 7.77% overall 1.62 increase							
Lead Dispatch add \$ 3800.00 \$ 24.98 per hour							
Currently 7.85% Increase 1.82 Increase							
NON-POST Certified Patrol							
Probationary Corrections Employee							
Currently \$19.44 16.03 Increase							
4 DEPUTY SHERIFF 3		55,120.00	56,120.00	57,120.00	58,120.00	59,120.00	60,120.00
Patrol / Detective /Corrections Deputy		2,120.00	2,158.46	2,196.92	2,235.38	2,273.84	2,312.30
Evidence Tech 2		26.50	26.98	27.46	27.94	28.42	28.90
Technical Services Administrator							
\$3.68 Increase							
Patrol / Corrections Positions -5 year lateral entry W / POST or TCI Certified Experience \$600.00 (.28 per hour)							
Patrol / Corrections Positions - 10 year lateral entry W / POST or TCI Certified Experience \$1200.00 (.57 per hour)							
Currently \$ 22.82 16.1% Increase							
5 DEPUTY SHERIFF CORPORAL		59,072.00	60,072.00	61,072.00	62,072.00	63,072.00	64,072.00
		2,272.00	2,310.46	2,348.92	2,387.38	2,425.84	2,464.30
		28.40	28.88	29.36	29.84	30.32	30.80
\$4.02 Increase							
Currently \$24.38 Increase 16.48 %							
GRADE	STEP	1	2	3	4	5	6
6 DEPUTY SHERIFF SERGEANT		63,232.00	64,232.00	65,232.00	66,232.00	67,232.00	68,232.00
		2,432.00	2,470.46	2,508.92	2,547.38	2,585.84	2,624.30
4.20 Increase		30.40	30.88	31.36	31.84	32.32	32.80
Currently \$26.20 Increase 16%							

9	DIRECTOR	68,286.40	69,286.40	70,286.40	71,286.40	72,286.40	73,286.40
	Community Relations / Alternatives to incarceration	2,626.40	2,664.86	2,703.32	2,741.78	2,780.24	2,818.70
	Jail Maintenance Supervisor	32.83	33.31	33.79	34.27	34.74	35.23
	4.29 Increase						
	Currently \$ 28.54 Increase 15.03%						
							Community Relations removes \$3000 Supplement
							Alternatives To Incarceration removes \$2288 supplement
							Maintenance Supervisor removes \$12,600 Supplement
10	DEPUTY SHERIFF LIEUTENANT	73,257.60	74,257.60	75,257.60	76,257.60	77,257.60	78,257.60
	Currently 30.62 Increase 15.02 % / 4.60 Increase	2,817.60	2,856.06	2,894.52	2,932.98	2,971.44	3,009.90
	EXECUTIVE ASSISTANT	35.22	35.70	36.18	36.66	37.14	37.62
	7.00 Increase						
	Currently 28.22 Increase 24.80%						
							Executive Assistant Removes \$8000 supplement
11	DEPUTY SHERIFF CAPTAIN	81,328.00	82,328.00	83,328.00	84,328.00	85,328.00	86,328.00
		3,128.00	3,166.46	3,204.92	3,243.38	3,281.84	3,320.30
	5.10 Increase	39.10	39.58	40.06	40.54	41.02	41.50
	Currently 34.00 Increase 15%						
12	ASSISTANT CHIEF	88,795.20	89,795.20	90,795.20	91,795.20	92,795.20	93,795.20
	CHIEF JAILER	3,415.20	3,453.66	3,492.12	3,530.58	3,569.04	3,607.50
	5.57 Increase	42.69	43.17	43.65	44.13	44.61	45.09
	Currently 37.12 Increase 15%						
							Assistant Chief Removes \$ 3000 supplement
13	CHIEF DEPUTY SHERIFF	97,510.40	98,510.40	99,510.40	100,510.40	101,510.40	102,510.40
		3,750.40	3,788.86	3,827.32	3,865.78	3,904.24	3,942.70
	6.12 Increase	46.88	47.36	47.84	48.32	48.80	49.28
	Currently 40.76 Increase 15%						
	SHERIFF	129,524.00					
		4,981.69					
		62.27					

IN THE EVENT SOMEONE HAS TENURE IN ONE GRADE AND MOVE TO THE NEXT, THEY SHALL START IN THE GRADE THAT ALLOWS A MINIMUM OF 5% INCREASE

Local Sheriffs Offices & three Counties our population size in Tennessee

		Start	5 yr	8 yr	% increase 1-8 yr
Sevier County Sheriff	Deputy	\$ 27.98	Not obtained	\$ 33.98	13.04%
Robertson County Sherif	Deputy	\$ 27.41	\$ 31.45	\$ 34.87	23.95%
Loudon County Sheriff	Deputy	\$ 27.16	\$ 27.64	\$ 27.64	1.75%
Roane County Sheriff	Deputy	\$ 26.65	\$ 26.65	\$ 26.65	0%
Anderson County Sherif	Deputy	\$ 26.50	\$ 27.46	\$ 27.94	5.43% \$500 (5yr) / \$800 (8yr) Longevity
Knox County Sheriff	Deputy	\$ 25.99	\$ 28.12	\$ 29.84	14.81% 2% Raise 1/1/26 is included
Blount County Sheriff	Deputy	\$ 25.70	\$ 27.49	\$ 28.91	11.75%
Putnam County Sheriff	Deputy	\$ 24.03	\$ 28.84	\$ 31.73	27.61% *10 yr in 8 yr box*
Anderson County Sheriff	Deputy	\$ 22.82	\$ 23.58	\$ 23.98	4.95% Longevity included in hourly
Greene County Sheriff	Deputy	\$ 20.71	\$ 22.64	\$ 24.56	18.59% *10 yr in 8 yr box*
Anderson County is 12.62% lower than Knox County				Anderson County is 24.43% lower than Knox County	
Anderson County is 16.78% lower than Roane County				Anderson County is 10.54% lower than Roane County	
Anderson County is 19.01% lower than Loudon County				Anderson County is 14.18% lower than Loudon County	
proposed 16.1 % Increase		\$ 26.50	\$ 27.46	\$ 27.94	
Anderson County would be 1.96% higher than Knox County				Anderson County would be 6.8% lower than Knox County	
Anderson County would be .56% lower than Roane County				Anderson County would be 4.84% higher than Roane County	
Anderson County would be 2.49% lower than Loudon County				Anderson County would be 1.08% higher than Loudon County	

		Start	5 yr	8 yr	% increase 1-8 yr
Sevier County Sheriff	Sergeant	\$ 33.48	Not obtained		N/A
Blount County Sheriff	Sergeant	\$ 32.81	\$ 35.09	\$ 36.91	11.76%
Robertson County Sherif	Sergeant	\$ 31.97	\$ 36.69	\$ 40.68	23.97%
Loudon County Sheriff	Sergeant	\$ 30.52	\$ 31.25	\$ 31.25	2.36%
Anderson County Sherif	Sergeant	\$ 30.40	\$ 31.36	\$ 31.84	4.73% Longevity \$300 -\$2000
Knox County Sheriff	Sergeant	\$ 29.52	\$ 32.59	\$ 34.57	17.10% 2% Raise 1/1/26 is included
Roane County Sheriff	Sergeant	\$ 28.70	\$ 28.70	\$ 28.70	0%
Putnam County Sheriff	Sergeant	\$ 26.44	\$ 30.28	\$ 34.13	25.39% *10 yr in 8 yr box*
Anderson County Sheriff	Sergeant	\$ 26.20	\$ 26.96	\$ 27.36	4.33% Longevity included in hourly
Greene County Sheriff	Sergeant	\$ 25.06	\$ 27.39	\$ 29.72	18.59% *10 yr in 8 yr box*
Anderson County is 12.67% lower than Knox County				Anderson County is 26.35% lower than Knox County	
Anderson County is 9.10% lower than Roane County				Anderson County is 4.78% lower than Roane County	
Anderson County is 15.23% lower than Loudon County				Anderson County is 13.27% lower than Loudon County	

proposed 16 % Increase	\$ 30.40	\$ 31.36	\$ 31.84
Anderson County would be 2.98% higher than Knox County			Anderson County would be 7.89% lower than Knox County
Anderson County would be 5.92% higher than Roane County			Anderson County would be 10.94% higher than Roane County
Anderson County would be .39% lower than Loudon County			Anderson County would be 1.88% higher than Loudon County

		Start	5 yr	8 yr	% increase 1-8 yr
Robertson County Sherif	Lieutenant	\$ 37.29	\$ 42.90	\$ 47.45	23.97%
Sevier County Sheriff	Lieutenant	\$ 36.83	Not obtained		N/A
Blount County Sheriff	Lieutenant	\$ 36.17	\$ 38.69	\$ 41.39	13.46%
Anderson County Sheriff	Lieutenant	\$ 35.22	\$ 36.18	\$ 36.66	4.08% Longevity \$500 -\$2000
Knox County Sheriff	Lieutenant	\$ 34.21	\$ 37.03	\$ 39.29	14.84% 2% Raise 1/1/26 is included
Loudon County Sheriff	Lieutenant	\$ 32.93	\$ 33.65	\$ 33.65	2.16%
Putnam Co. Sheriff	Lieutenant	\$ 32.69	\$ 37.50	\$ 40.38	21.04% *10 yr in 8 yr box*
Anderson County Sheriff	Lieutenant	\$ 30.62	\$ 31.38	\$ 31.78	3.71% Longevity included in hourly
Roane County Sheriff	Lieutenant	\$ 30.23	\$ 30.23	\$ 30.23	0%
Greene County Sheriff	Lieutenant	\$ 27.56	\$ 30.13	\$ 32.69	18.61% *10 yr in 8 yr box*
Anderson County is 11.72% lower than Knox County					Anderson County is 23.63% lower than Knox County
Anderson County is 1.28% higher than Roane County					Anderson County is 4.99% higher than Roane County
Anderson County is 7.26% lower than Loudon County					Anderson County is 5.71% lower than Loudon County
proposed 15.02 % Increase	\$ 35.22	\$ 36.18	\$ 36.66		
Anderson County would be 2.95% higher than Knox County					Anderson County would be 7.17% lower than Knox County
Anderson County would be 16.5% higher than Roane County					Anderson County would be 21.27% higher than Roane County
Anderson County would be 6.95% higher than Loudon County					Anderson County would be 8.94% higher than Loudon County

Agency	deputy / officer	Start	5 + year	8 + years	Longevity	Paid Insurance
Anderson County Sheriff Deputy		\$ 22.82	\$ 23.34	\$ 23.60	\$100 year	No
8 step -18 yr topout	Sergeant	\$ 26.20	\$ 26.72	\$ 26.98	20 year max	No
COL yearly review	Lieutenant	\$ 30.62	\$ 31.14	\$ 31.40		No

Lateral add .28 to .57 hr.

Population Similar to Anderson County

Agency	deputy / officer	Start	5 + year	8 + years	14 yr topout	Longevity /Paid Insurance
Robertson County Sheriff	Deputy	\$ 27.41	\$ 31.45	\$ 34.87	\$ 42.84	No No
3.5% increase for each y	Sergeant	\$ 31.97	\$ 36.69	\$ 40.68	\$ 49.99	
COL yearly review	Lieutenant	\$ 37.29	\$ 42.90	\$ 47.45	\$ 58.33	

Agency	deputy / officer	Start	5 + year	8 + years	10 yr topout	Longevity /Paid Insurance
Putnam Co. Sheriff	Deputy	\$ 24.03	\$ 28.84	\$ 31.73	\$ 33.65	Yes, \$100. yr. / NO
COL yearly review	Sergeant	\$ 26.44	\$ 30.28	\$ 34.13	\$ 36.05	
10 yr topout	Lieutenant	\$ 32.69	\$ 37.50	\$ 40.38	\$ 42.30	

Agency	deputy / officer	Start	5 + year	10 yrs	15 yr topout	Longevity /Paid Insurance
Greene County Sheriff	Deputy	\$ 20.71	\$ 22.64	\$ 24.56	\$ 26.49	No / No
COL yearly review	Sergeant	\$ 25.06	\$ 27.39	\$ 29.72	\$ 32.05	
15 yr topout	Lieutenant	\$ 27.56	\$ 30.13	\$ 32.69	\$ 35.26	

City & State Agencies we compete with

Agency	Position	Start	5 + year	8 + years	topout	Longevity /Paid Insurance
Oak Ridge Police	Deputy	\$ 23.30	\$ 26.81	\$ 29.30		Longevity starts at year 5
	Sergeant	\$ 32.15	not requested			\$100 per yr. max 25 yrs
	Lieutenant	\$ 41.22	not requested			No paid insurance

Agency	Position	Start	1 yr.	8 + years	topout	Longevity /Paid Insurance
Tennessee Highway Patr	Trooper	\$ 32.19	\$ 33.64	not requested		No / No
	Sergeant	\$ 38.51		not request	\$ 57.23	
	Lieutenant	\$ 44.75		not request	\$ 66.50	

Agency	Position	Start	5 + year	8 + years	topout	Longevity /Paid Insurance
UT of Knoxville Police nights add \$1.50 hr.	Deputy	\$ 28.45				yes / No
	Sergeant	not requested				Starts yr 3- \$100 year
	Lieutenant	not requested				25 yr max

Agency	Position	Start	5 + year	8 + years	topout	Longevity /Paid Insurance
Knoxville Police	Deputy	\$	27.93		\$	40.84
	Sergeant		not requested			
	Lieutenant		not requested			

Longevity starts at year 4
\$120 per yr. max 25 yrs
No paid insurance

Agency	Position	Start	18 Months	8 + years	topout	Longevity /Paid Insurance
TN. Dept of Corrections	C.O.	\$	20.94	\$ 29.19	\$	31.35
	Sergeant	\$	29.42		\$	44.11
	Lieutenant	\$	32.57		\$	51.95

Agency	Position	Start	1 yr.	8 + years	topout	Longevity /Paid Insurance
TN. Bureau of Investigat	Agent 1	\$	32.57	not requested	\$	51.95
	Agent 3	\$	37.35	not requested	\$	59.78
	Agent 4	\$	43.02	not requested	\$	68.85

Agency	Position	Start	1 yr.	8 + years	topout	Longevity /Paid Insurance
Sevier County 911	Dispatcher					
Robertson County 911	Dispatcher					
Loudon County 911	Dispatcher					
Roane County 911	Dispatcher		\$19.00			
Knox County 911	Dispatcher		\$20.33			
Blount County 911	Dispatcher		\$23.87			
Putnam County 911	Dispatcher		\$18.00			
Anderson County Sheriff	Dispatcher		\$19.44		3200 supplement	
Greene County 911	Dispatcher		\$17.91			2024
THP Dispatch	Dispatcher		\$23.04			
Oak Ridge Dispatch	Dispatcher		\$19.75			2024

	A	B	C	D	E	F	G
1		Non- Probationary Starting Pay		Area			Area
2	Grade	Position	Current Start	Current Market	Proposed Start	Increase %	Market
3		3 Reserve	\$ 19.44	Average	\$ 21.39	10%	Above average
4		Part time					
5		Records Clerk					
6		Reserves are volunteers with the exception of working assignments not typically filled by reserves.					
7		Records Clerk 2 receives and processes all records, Including Incident, Offense, Arrest and compiles record					
8		keeping statistics and enters information into databases including TIBERS. Clerks process civil warrants					
9		& papers and assigned them to the respected officers. They are also tasked with processing fees and					
10		cash bond and make bank deposits.					
11							
12							
13		4 Bailiff	\$ 19.96	Average	\$ 22.36	10%	Above average
14		Court Security					
15		Civil Process					
16		*Some Counties require POST and pay more*					
17		These positions are similar to deputies; however, they are not POST certified and provide a different					
18		type of service to the county. These positions have law enforcement powers; however, they handle calls					
19		and situations in their assigned area instead of responding to dispatched calls in the community.					
20							
21		5 Dispatcher	\$ 21.49	Above Average	\$ 23.16	7.77%	Above average
22		Receives calls for service, dispatches Sheriff, EMS, Fire, Rescue and Norris, Rocky Top, Oliver Springs Cities					
23		Lead Dispatcher	\$ 22.82	Above Average	\$ 24.98	7.85%	Above average
24		This position serves as a dispatcher and shift OIC in the absence of a supervisor. Supervises 2-3 on shift					
25							
26							
27							
28							
29							
30							
31							
32							
33							

	A	B	C	D	E	F	G
34							
35		6 Patrol / SRO	\$ 22.82 Below Average		\$ 26.50	16.10% Average	
36		Detective					
37		Performs law enforcement services by patrolling and investigating calls for service. Responds to all types					
38		of calls. Performs community service and serves warrants, summonses and face high risk situations.					
39							
40		Corrections Officer / Transportation deputy					
41		Performs corrections work ensuring the safety and welfare of adult inmates & court					
42		remanded juveniles and staff while maintaining security control and custody within the Detention Facility					
43		and to and from and during court.					
44							
45		Evidence Tech 2					
46		Maintains evidence that has been recovered or seized by the department. Process evidence to crime lab					
47		submissions. Processes crime scenes to aid in the investigations and prosecution of suspects.					
48							
49		Tech Serv. Administrator					
50		Issues, installs computers, hardware, software and other devices for office and vehicle use. Ensures					
51		all equipment is functioning properly and meets agency standards. Assists the fleet manager in ordering					
52		emergency equipment and installing the equipment as needed. Prepares vehicle and equipment for					
53		surplus.					
54							
55							
56		7 Corporal	\$ 24.38 Below Average		\$ 28.40	\$ 16.10 Average	
57		Provides the duties of grade 6 which includes Patrol, SRO, Detective, Corrections and Court services, but					
58		has the duty to supervise others in their respected area. Supervises 3-12 employees					
59							
60							
61		8 Sergeant	\$ 26.20 Below Average		\$ 30.40	16% Average	
62		Provides the duties of grade 6 which includes Patrol, SRO, Detective, Corrections and Court services, but					
63		has the duty to supervise others in their respected area. Supervises 6-18 employees					
64							
65							
66							

	A	B	C	D	E	F	G
67							
68							
69	9 Director		\$ 28.54 Below Average		\$ 32.83	15.03% Average	
70	* Comparable to Administrative Assistants in the Law Enforcement Field*						
71							
72	Alternatives Director						
73	Responsible for the management & development of all programs, policies and procedures for the program.						
74	Plans, organizes, budgets and implementing and coordinates programs and directing subordinates.						
75	Supervises caseloads of low-risk offenders who have been sentenced to the program. Works well with						
76	Pre-Trial Release.						
77							
78	Community Relations Director						
79	Responsible for the management and development of community relations. Assisting citizens in the						
80	community as needed. Assisting the Clinton and Oak Ridge Senior centers. Sheriff liaison for setting up						
81	neighborhood watch and providing resources to the community.						
82							
83	Jail Maintenance Supervisor						
84	Responsible for the Detention Facility regular and un scheduled maintenance. Performs the duties of						
85	a corrections officer as needed. Oversees and requests and spend maintenance funds as needed.						
86							
87							
88	10 Lieutenant		\$30.62 Below Average		\$ 35.22	15.02% Average	
89	Provides the duties of grade 6 which includes Patrol, Detective, & Corrections but						
90	has the duty to supervise others in their respected area. Supervises 1-10 supervisors with less rank						
91	and 7-30 other employees depending on section assignment.						
92							
93	Executive Assistant						
94	Receives and Processes all invoices and accounting paperwork, forwards requests for payment						
95	Accounting office. Processes and forwards all payroll for the Sheriffs Office. Purchases all supplies and						
96	services. Oversees petty cash, deposits, checks, office supplies and other department accounts.						
97	Maintains ledger for accounts including cash bonds, civil process and the drug fund.						
98							
99							

	A	B	C	D	E	F	G
100							
101							
102							
103	11 Captain		\$ 34.00	Below Average		\$39.10	15% Average
104	Operations Captain						
105	Provides the duties of grade 6 which includes Patrol, Detective, Civil Process, & Administrative duties.						
106	This position directly supervises 3 Lieutenants, 1 Director, 1 Sergeant and 1 Corporal, but has 75 other employees that fall under the captains command. This position applies for and administors grants.						
107	This position oversees Patrol, Criminal Investigations, Training, Communications, Court						
108	security, records, and administrative positions in the operations division. This position oversees the						
109	department budget and establishes department policies and procedures. Reviews citizen complaints.						
110							
111							
112	Corrections Captain						
113	Performs the duties of grade 6. Recommends disciplinary actions and handles Detention Facility complaints						
114	Performs corrections work of moderate difficulty ensuring the safety and welfare of adult inmates & court						
115	remanded juveniles and staff while maintaining security control and custody within the Detention Facility						
116	and to and from and during court . Directly supervises Detention Facility Lieutenants and Alternatives						
117	Director. Works closely with all judges, clerks, attorneys, board of commissioners, communities						
118	groups and other departments. Proposes changes for the Detention Facility. Ensures the facility meets						
119	or exceeds all TCI minimum standards. Has about 77 other employees under their supervision.						
120							
121							
122	12 Assistant Chief		\$ 37.12	Below Average		\$ 42.69	15% Average
123	Operations Asst. Chief						
124	Provides the duties of grade 6 which includes Patrol, Detective, Civil Process, & Administrative duties.						
125	This position directly supervises 1 Captain and the Technical Service administrator, but has 85 other						
126	positions under their command. This does not included the Reserve Division. This position duties include						
127	being Fleet Manager, which includes purchasing, equipping, issuing, maintaining and suplusing of motor						
128	vehicles. This position makes decisions on Uniforms, Fuel cards, and other vendors services to cut costs						
129	This positions orders and issues all deputy equipment, citations, and communications devises with the						
130	assistance of the Technical Services Administrator. This position is on call 24 /7 and is over the operations						
131	section in the absence of the Sheriff and Chief Deputy.						
132							

	A	B	C	D	E	F	G
133							
134							
135							
136							
137							
138		Chief Jailor					
139		Performs the duties of grade 6. Recommends disciplinary actions and handles Detention Facility complaints					
140		Performs corrections work ensuring the safety and welfare of adult inmates & court					
141		remanded juveniles and staff while maintaining security control and custody within the Detention Facility					
142		and to and from and during court . Directly supervises the Detention Facility Captain. Works closely with					
143		judges, clerks, attorneys, board of commissioners, communities groups and all other department.					
144		Makes all changes for the Detention Facility. Ensures the facility meets or exceeds all TCI standards.					
145		Makes recommendations on employee discipline and terminations. Approves new employee's.					
146		Makes budget requests and oversees all purchasing requests and transfers for the Detention Facility. This					
147		position is on call 24/7 and the position serves as the department head for the detention facility at the					
148		direction of the sheriff. This position also oversees the Inmate Work Program, 83 employees and 12 contract employees.					
149							
150							
151							
152		13 Chief Deputy	\$ 40.76	Below Average	\$ 46.88	15%	Average
153		Responsible to the Sheriff to plan, organize, implement, administer, and evaluate Sheriff's Office operations					
154		and programs. Assumes the duties, responsibilities and the authority of the Sheriff in the Sheriffs absence.					
155		Ensures continuous leadership consistent with the Sheriff's Office procedures. Evaluates staffing needs,					
156		assists in preparing budget, and administers budget resources. Manages and directs personnel under their					
157		command to include, discipline transfers, suspensions, evaluation, and recommendations for hiring,					
158		discharge, and promotion. This position directly supervises the operations assistant chief, chief jailer and					
159		the sergeant over the school resources officers section.					
160							
161							
162							
163							
164							
165							

Anderson County, Tennessee

Other Funds

FY 2027	FY 2027	FY 2027
Revenues &	Revenues &	Revenues &
Expenditures	Expenditures	Expenditures

Fund				
EMS	Options	1	2	3
	Request	\$9,269,934	\$8,540,598	\$8,045,994
	Last Year's Budget	\$7,896,453	\$7,896,453	\$7,896,453
		\$1,373,481	\$644,145	\$149,541



Anderson County Emergency Medical Services

We Care for Our Community

Anderson County EMS FYE 27 Budget Requests

FYE 26 Original Budget: \$7,896,543

Option #1 Budget: \$9,214,716 (increase \$1,318,173 over FYE 26 Budget)

- Staffing for additional 12-hour Oak Ridge AEMT ambulance. Projected net cost: \$165,000
- Add a new SUV to replace our current supervisor SUV. \$18,080.50 is due in the first year and then \$12,500 per year for the remainder of the agreement (5-year agreement)
- Full funding of pay increases: \$730,000
 - Admin pay will follow the same increase for other County employees
- Mandatory, Holiday, Weather, Longevity, Degree pay, and recognition banquets. Projected cost: \$156,000
- Increase transport rates to match 3% Medicare increase, this would generate an additional \$100,000 of revenue a year

Option #2 Budget: \$8,490,972 (increase \$594,429 over FYE 26 Budget)

- Add a new SUV to replace our current supervisor SUV. \$18,080.50 is due in the first year and then \$12,500 per year for the remainder of the agreement (5-year agreement)
- Spread 15% AEMT and Paramedic pay increase over two years. FYE 27 7.5% pay increase for AEMT and Paramedic cost: \$352,000
 - EMT and admin pay will follow the same increase as other County employees
- Mandatory, Holiday, Weather pay, and recognition banquets Projected cost: \$77,000
- Increase transport rates to match 3% Medicare increase, this would generate an additional \$100,000 of revenue a year

Option #3 Budget: \$7,999,879 (increase \$103,336 over FYE 26 Budget)

- No operational changes and no pay increases
- Increase transport rates to match 3% Medicare increase, this is projected to generate an additional \$100,000 of revenue a year
- This option is detrimental to emergency responses, staffing, recruitment, and retention



Anderson County Emergency Medical Services

We Care for Our Community

Additional 12-Hour AEMT Ambulance in Oak Ridge

Code White events increased in FYE 26 by over 90 events from the previous year. Call volume increased by about 1,000 in 2025 over 2024. The population increase in Oak Ridge City and throughout the County, is a cause for concern regarding response capabilities and readiness. A 12-hour daytime ambulance in Oak Ridge would:

- Help with lower-acuity calls and help with hospital transfers/discharges, keeping paramedic-staffed units available in their area for critical emergencies
- Reduce Code White events
- Improves overall coverage and response times across all of Anderson County
- Further reduce the use of 911 ambulances for non-emergency scheduled transports
- Projected to increase revenues by \$125,000 due to adding 400 more convalescent calls
- Projected net cost is \$165,000 for payroll and benefits
 - Staffing cost \$290,000 – Increased revenues \$125,000 = Net cost \$165,000

Shift Supervisor SUV

Our Shift Supervisors share an SUV. This unit was purchased in 2021 and has almost 100,000 miles on it and was involved in an accident that almost totaled the vehicle (it has been repaired). We would like to add a new SUV to our Enterprise plan, with \$18,080.50 being due in the first year and then \$12,500 per year for the remainder of the agreement (5-year agreement). The current Supervisor SUV will become a backup SUV, which we currently do not have, but is needed.

****Claxton Ambulance Operational Change FYE 28****

We are planning to request asking for four more personnel in the FYE 28 budget. This is to move the Claxton ambulance from its current 12-hour operation to a 24-hour operation. A station is necessary to accommodate this change.



Anderson County Emergency Medical Services

We Care for Our Community

FYE 27 Proposed Recruitment/Retention Options

Pay Increases:

Level	Current Level 1 Pay	Requested Increase	% Increase
EMT	\$16.61	\$18.00	8.36%
AEMT	\$19.11	\$21.98	15%
Paramedic	\$22.11	\$25.43	15%

Total Cost (pay, social security, retirement, Medicare): \$730,000

*Option to implement half of the raise now for AEMT and Paramedic and the other half in FYE 28. Projected FYE 27 cost: \$352,000

*Does not include raises for Admin personnel, theirs should match any raise for general fund employees



Anderson County Emergency Medical Services

We Care for Our Community

"Outside the Box" Ideas:

- Biannual recognition banquet: Event to recognize advancements such as promotions, CPR saves, baby deliveries, significant events, annual awards. Held during EMS Week (May) and week of September 11th. Projected cost: \$3,000 each, total of \$6,000
- Employee of the Year reward: EMT of the Year, Paramedic of the Year, Officer of the Year, and Director's Award* recipients receive a \$250 award for their achievements and recognition (*Only offered if the recipient is an Anderson County EMS employee). Cost: \$1,140
- Holiday Pay: EMS policy is to pay all hourly EMS personnel an additional 8 hours of straight pay for every County holiday, regardless of working the holiday. This practice has been in place for over 25 years. County policy is to pay anyone who works a holiday 1.5 hour additional pay for hours worked. We are requesting to add a supplement of \$75 per 12 hours worked for each non-exempt employee for holidays (actual holiday day). Projected cost: \$36,000
- Weather "Hazard" Pay: Presently when the courthouse is shut down due to weather conditions all EMS personnel who work that day currently get an additional 8 hours of regular pay (or equivalent hours the courthouse was closed). County policy is to give the employee comp time for the hours worked. We are requesting to maintain the current practice and add an additional \$75 per 12 hours worked for each non-exempt employee. This pay would apply to times that the courthouse would have been shut down, but they were already closed (weekends). Our personnel are working on these days and facing increased threats and dangerous operating conditions. Any employee who is off on these days does not get paid for any extra time. Admin reporting into work and are not exempt would receive the same pay benefit. Projected cost: \$17,000



Anderson County Emergency Medical Services

We Care for Our Community

- **Mandatory Overtime Pay:** For any employee who is required to work mandatory overtime they are currently paid \$75 in addition to their hourly pay. Mandatory assignment is for a max of 12 hours. In 2025 we used mandatory overtime 133 times, in 2024 it was used 152 times, and 131 times in 2023. The practice of mandatory overtime is poorly received, and harmful to morale, this would provide good financial offset and help decrease the negative morale impact. We are requesting to increase this from \$75 to \$150. Projected cost: \$10,500
- **Longevity Pay:** Mirroring the plan ACSO already has. Provide \$100 a year for every year full-time with Anderson County. This will have greater impact in later years of employment. This includes admin personnel. Projected cost: \$51,200
- **Degree Pay:** Mirroring the plan ACSO already has. Provide an annual bonus for degree level employee has completed. \$600 for an Associates, \$1,200 for a Bachelors, \$1,800 for a Masters. This includes admin personnel. Projected cost: \$34,110
- **Employee Health Benefits Cost Reduction:** After a set of time as a full-time employee the employee's cost for health benefits would start to decrease, to where they would eventually not pay anything for their health benefits. No impact to deductibles or copay, all that is still the employee's responsibility. This includes admin personnel. Further discussion is necessary.
- **Earned Retirement Rewards:** Every 5 years working full-time at Anderson County EMS the employee would earn 1 year toward retirement. County would pay the cost for that one year. Max of 5 years earned. Years worked should be consecutive and only apply if they remain with Anderson County EMS full-time. This includes admin personnel. Further discussion is necessary.



Anderson County Emergency Medical Services

We Care for Our Community

Projected Revenues FYE 27

Transport \$6,800,000
 Kicker \$320,000
 Roane County Contract \$59,000
 MMC Contract \$65,000
 Training \$20,000

Total Revenues: \$7,264,000

Additional options:

- Transport Rate increase 3%: Add \$100,000 to projected revenues
- Addition of 12-hour ambulance: Add \$125,000 to projected revenues

Total projected revenues with additions: \$7,489,000

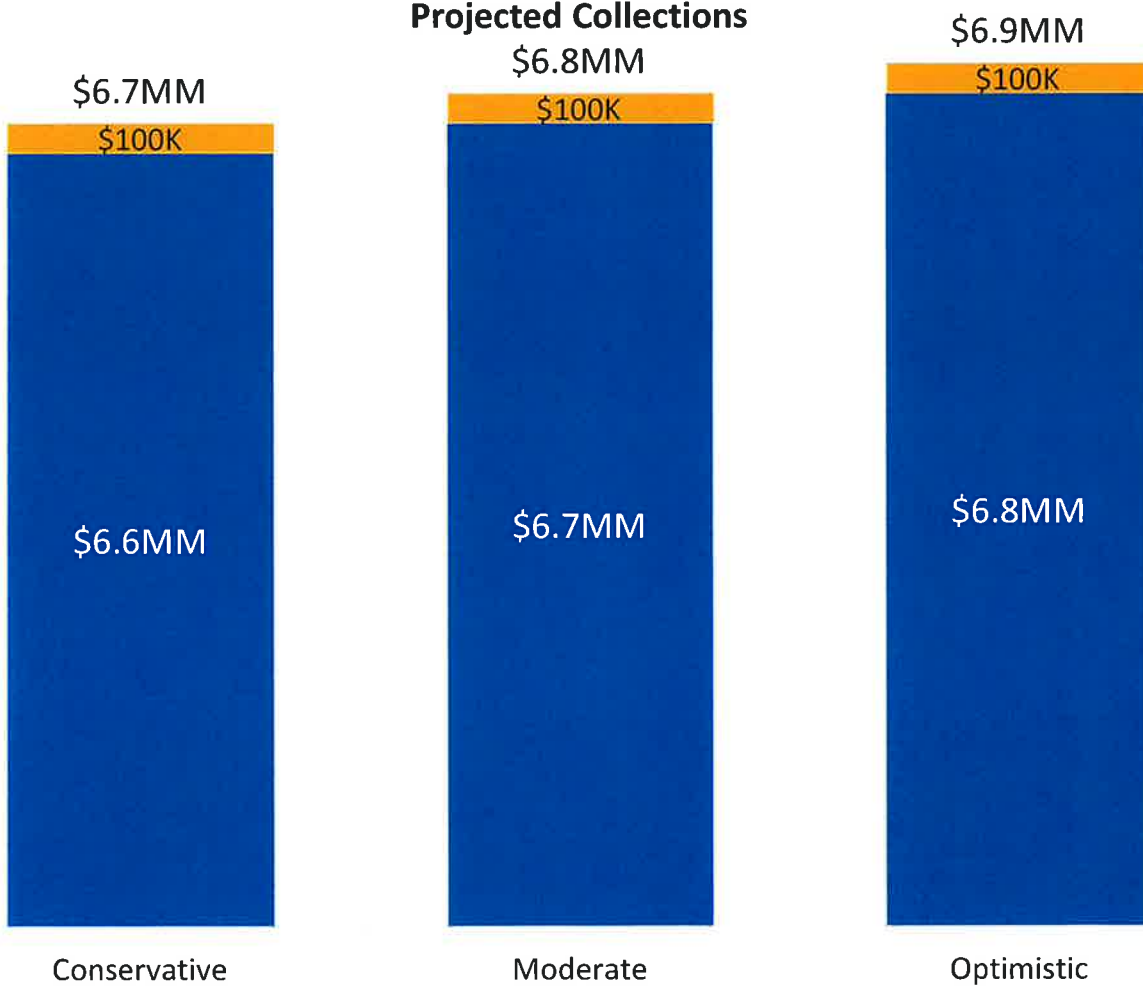
<u>Transport Rates</u>	<u>Current</u>	<u>3% increase</u>
Mileage	\$28.13	\$28.97
ALS 1 NE	\$966.42	\$995.41
ALS 1	\$1,531.24	\$1,577.18
BLS NE	\$743.92	\$766.24
BLS	\$1,289.47	\$1,328.39
ALS 2	\$2,216.31	\$2,282.80
SCT	\$2,672.71	\$2,752.89
TNT	\$130	\$134

20

Anderson County EMS Rate Increase Projection

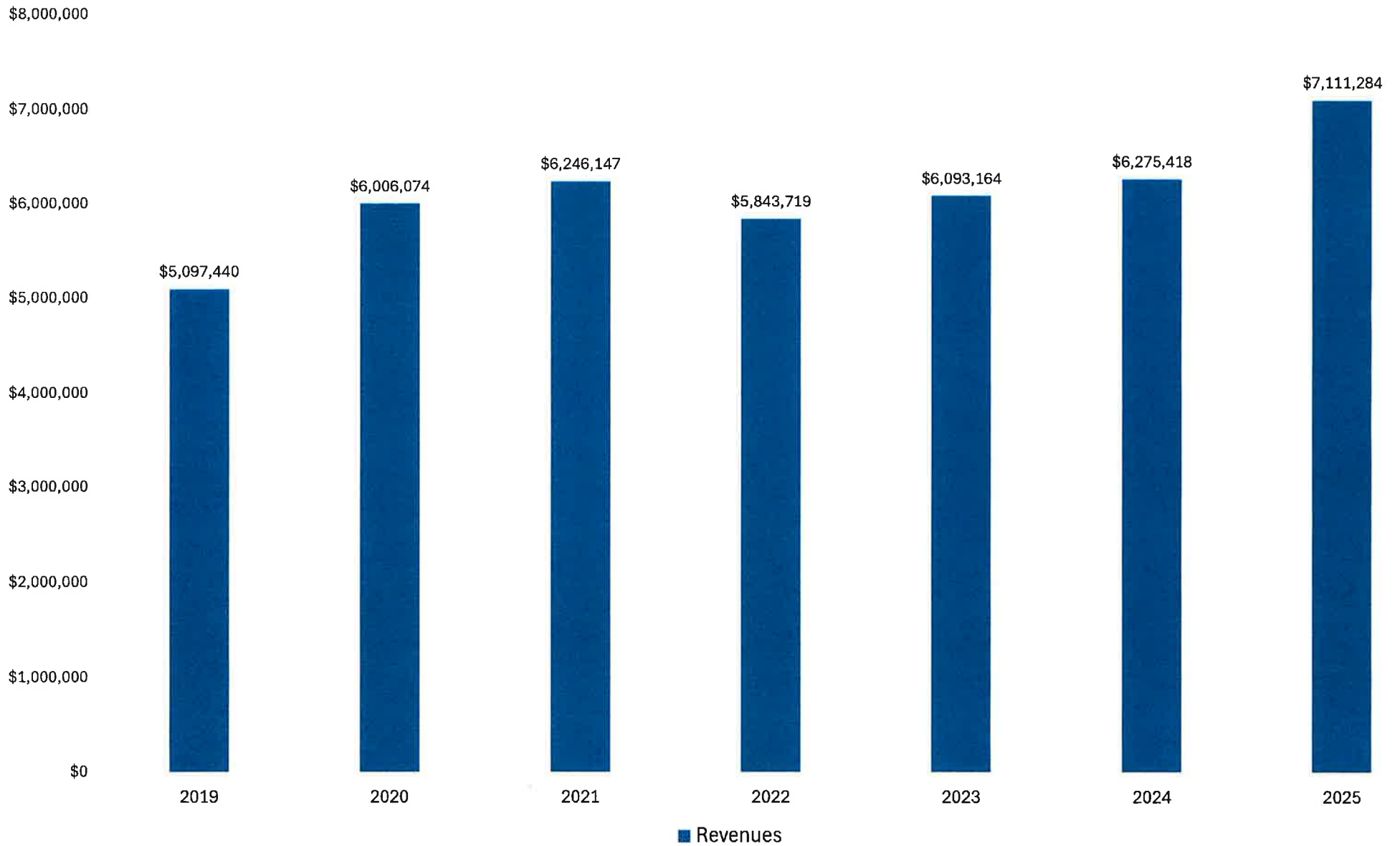
Level of Service	Current Rates	New Rates
BLS E (A0429)	\$1,289.47	\$1,328.15
BLS NE (A0428)	\$805.91	\$830.09
ALS E (A0427)	\$1,531.24	\$1,577.18
ALS NE (A0426)	\$966.42	\$995.41
ALS 2 (A0433)	\$2,216.31	\$2,282.80
SCT (A0434)	\$2,672.71	\$2,752.89
TNT (A0998)	\$130.00	\$133.90
Mileage	\$28.13	\$28.97

Projected Collections

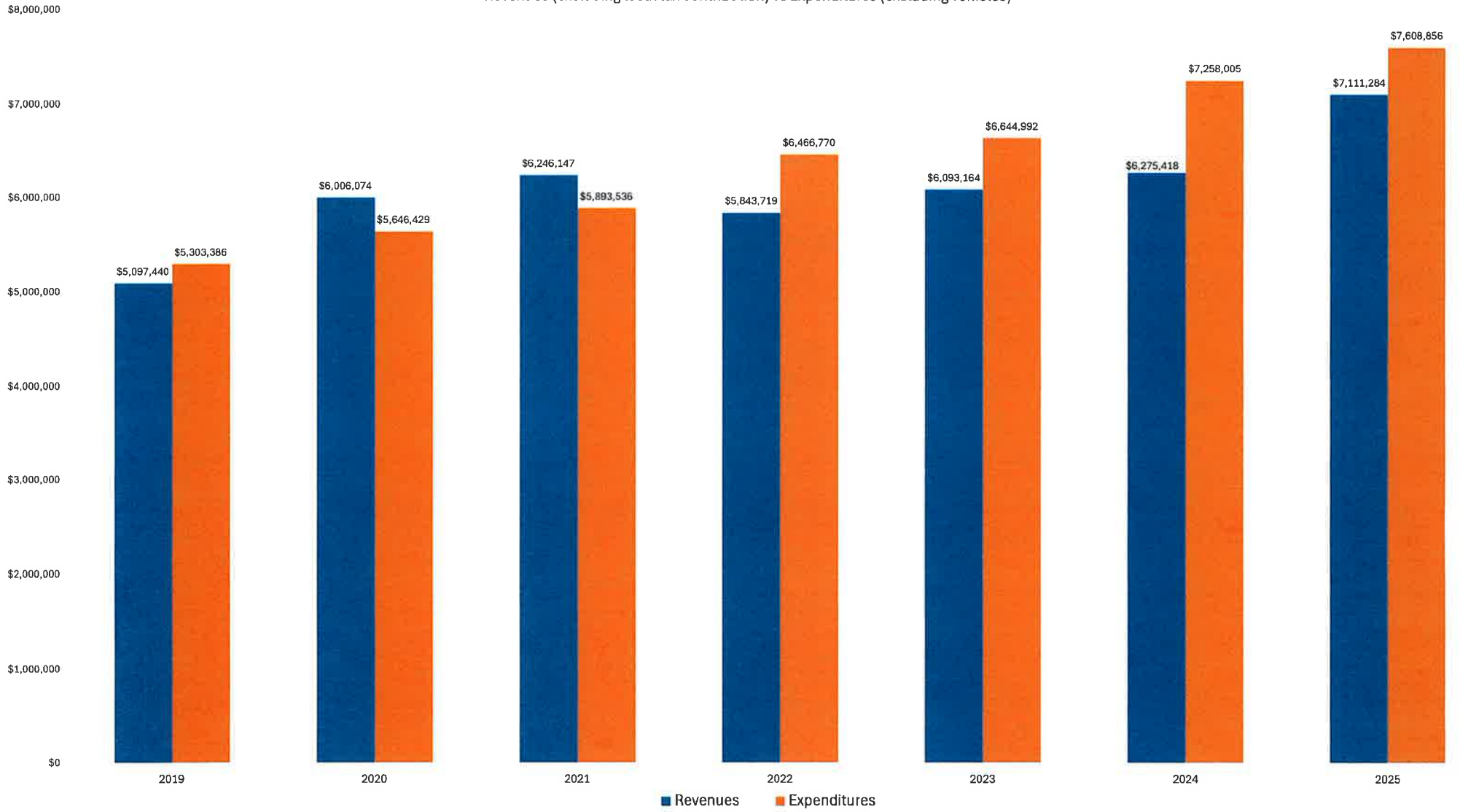


- Billable claims volume is consistent with historical claims
- Payor Mix is consistent with historical claims
- Level of Service Mix is consistent with historical claims
- Medicare and Medicaid Fee Schedule remains constant
- Contracted rates remain constant

Revenues (excluding local tax contribution)



Revenues (excluding local tax contribution) vs Expenditures (excluding vehicles)



25



Anderson County Emergency Medical Services

We Care for Our Community

FYE 27 Budget Code Increase Explanation

Payroll codes fluctuate due to staffing changes. Overtime budget for current fiscal year was not increased when pay increases were implemented, that is why it has the biggest increase of all the payroll codes. Medical insurance increase is due to staffing changes, new personnel taking different medical benefit coverage. Option 1 has pay and staffing increases. Option 2 has pay increases only. Option 3 has no pay or staffing increases

338-1000: We were requested to add \$50,000 back in our budget for paying motor pool for maintenance. It was lowered in option 3 to \$40,000 due to the request to make cuts in budget proposals.

399: Due to projected increases in revenue what we pay for billing services will increase.

451: Option 1 and 2 have an increase for uniforms, we are looking to require wearing boots for ambulance personnel. If it is required, we wish to provide for purchase of boots like other uniforms. This change is supported by HR due to history of ankle injuries on the job.

711: Option 1 and 2 have an increase for furniture. It is time to replace mattresses at each station, this increase is to pay for them.

**Anderson County
Property Tax Distribution
Tax Levy 2026 for Fiscal Year 2026/2027**

5/5/2026

District	Assessment			Tax Levy		TOTAL LEVY
	Real	Personal	Utilities	Real & Pers	Utilities	
Unincorporated County	1,204,742,770	23,084,599	39,638,690	18,462,840	596,069	19,058,909
Clinton	550,932,180	193,102,836	4,472,150	11,077,937	66,586	11,144,523
Rocky Top	46,605,500	5,981,350	1,544,098	790,748	23,220	813,968
Norris	87,373,245	1,569,107	387,814	1,337,426	5,832	1,343,258
Oak Ridge	1,352,594,500	79,255,755	8,437,532	20,138,974	118,674	20,257,648
Oliver Springs	79,894,365	3,663,673	3,917,642	1,256,462	58,909	1,315,371
TOTAL	3,322,142,560	306,657,320	58,397,926	53,064,388	869,290	53,933,678

XXX-40110	Tax Levy	Collection Rate	Delinquency	Net Tax Collections
County General	14,997,315	0.9500	749,866	14,247,449
Library	447,133	0.9500	22,357	424,777
Solid Waste	1,495,365	0.9500	74,768	1,420,597
Highway	561,026	0.9500	28,051	532,974
Tourism	0	0.9500	0	-
Public Schools	31,020,922	0.9500	1,551,046	29,469,876
Debt Service	1,929,844	0.9500	96,492	1,833,352
Elem Debt Service	222,513	0.9500	11,126	211,387
HS Debt Service	1,850,332	0.9500	92,517	1,757,815
Capital Projects	449,242	0.9500	22,462	426,780
Educational Projects Fund	961,758	0.9500	48,088	913,670
TOTAL	53,935,450		2,696,773	51,238,678

	*Value of a penny		
	Tax Rate	Levy per .01	Net Levy
County General	0.40674	368,720	350,284
Library	0.01213	368,720	350,284
Solid Waste	0.04056	368,720	350,284
Highway	0.01522	368,720	350,284
Tourism	0.00000	#DIV/0!	#DIV/0!
Public Schools	0.84131	368,720	350,284
Debt Service	0.05234	368,720	350,284
Rural Debt Service	0.01485	149,840	142,348
HS Debt Service	0.08235	224,691	213,457
Capital Projects Fund	0.01218	368,720	350,284
Educational Projects Fund	0.02608	368,720	350,284
TOTAL	1.50376		

Section 3

Department Request

Anderson County, Tennessee		FY2026	FY 2026	FY 2027		
General Fund		Original	Amended	2% Cut	No Increase	
Dept		Budget	Budgeted	Revenues & Expenses		
	Revenues					
40000	Local Taxes	\$21,533,120	\$21,533,120	\$22,063,241		
41000	Licenses and Permits	\$361,000	\$361,000	\$376,000		
42000	Fines, Forfeitures, and Penalties	\$369,600	\$369,600	\$369,600		
43000	Charges for Current Services	\$8,049,700	\$8,119,700	\$8,084,700		
44000	Other Local Revenues	\$930,500	\$930,500	\$957,000		
45000	Fees Received From County Officials	\$5,150,000	\$5,150,000	\$5,110,000		
46000	State of Tennessee	\$6,951,217	\$7,605,539	\$7,682,723		
47000	Federal Government	\$717,397	\$5,954,090	\$694,577		
48000	Other Governments and Citizens Groups	\$415,140	\$491,421	\$425,140		
49000	Other Sources	\$0	\$32,768	\$0		
	Total Revenues	\$44,477,674	\$50,547,738	\$45,762,981	\$45,762,981	
	Expenditures					
	General Government					
51100	County Commission	\$406,439	\$406,439	\$383,983	\$383,983	<input type="checkbox"/> 2.63% CTAS
51210	Board of Equalization	\$31,148	\$31,148	\$21,530	\$21,530	<input type="checkbox"/> Never spent more than \$6,000 in a fiscal year even reappraisal years
51240	Conservation/Parks & Recreation	\$400,498	\$555,498	\$406,361	\$406,361	<input type="checkbox"/> \$15,000 utilities increase
51300	County Mayor/Executive	\$345,586	\$345,586	\$349,326	\$349,326	<input type="checkbox"/> 2.63% CTAS Raise
51310	Personnel Office	\$229,200	\$229,200	\$226,488	\$226,488	<input type="checkbox"/>
51400	County Attorney	\$427,157	\$427,157	\$530,088	\$401,659	<input type="checkbox"/> 2.7% COL Raise for LD, Added Position additional \$113,721 + benefits
51500	Election Commission	\$532,268	\$532,268	\$616,675	\$610,281	<input type="checkbox"/> 2.63% ctas \$60,000 Pollworker Increase, 2 elections this FY
51600	Register of Deeds	\$516,395	\$566,395	\$503,107	\$503,107	<input type="checkbox"/>
51720	Planning	\$410,880	\$410,880	\$413,830	\$413,830	<input type="checkbox"/>
51800	County Buildings	\$968,166	\$968,166	\$980,567	\$980,567	<input type="checkbox"/> Utility increases
51810	Other Facilities	\$89,378	\$91,878	\$92,260	\$92,260	<input type="checkbox"/>
51900	Other General Administration	\$590,900	\$1,108,868	\$819,500	\$819,500	<input type="checkbox"/>
51910	Preservation of Records	\$94,736	\$117,833	\$93,188	\$93,188	<input type="checkbox"/>
	Finance					
52100	Accounting	\$759,715	\$815,465	\$780,537	\$780,537	<input type="checkbox"/> 2.63% CTAS for Director \$34,000 for EUNA Grant contract, cut \$13,178
52200	Purchasing	\$221,650	\$221,650	\$194,235	\$194,235	<input type="checkbox"/> Cut 11.5%
52300	Property Assessor's Office	\$958,043	\$958,043	\$986,471	\$986,471	<input type="checkbox"/> 2.63% CTAS
52400	County Trustee's Office	\$855,638	\$855,638	\$853,650	\$853,650	<input type="checkbox"/> 2.63% CTAS
52500	County Clerk's Office	\$1,207,771	\$1,262,771	\$1,211,785	\$1,211,785	<input type="checkbox"/> 2.63% CTAS
52600	Data Processing	\$493,178	\$552,370	\$488,382	\$488,382	<input type="checkbox"/>
	Administration of Justice					
53100	Circuit Court	\$1,514,133	\$1,546,133	\$1,524,585	\$1,506,374	<input type="checkbox"/> 2.63% CTAS

Section 4

Dept Request

Anderson County, Tennessee		FY2026	FY 2026	FY 2027		
General Fund		Original	Amended	2% Cut	No Increase	
Dept		Budget	Budgeted	Revenues &		
			Expenses	Expenses		
53200	Criminal Court	\$1,550	\$1,550	\$1,200	\$1,200	<input type="checkbox"/>
53310	General Sessions Judge	\$645,805	\$652,178	\$667,070	\$667,070	<input type="checkbox"/> 2.7 % COL Adjustment for Judges
53330	Drug Court	\$134,500	\$199,500	\$219,929	\$219,929	<input type="checkbox"/> Grant Funds
53400	Chancery Court	\$618,113	\$620,913	\$623,368	\$623,368	<input type="checkbox"/> 2.63% CTAS increase for Director
53500	Juvenile Court	\$714,749	\$714,749	\$694,197	\$694,197	<input type="checkbox"/> 2.7% COL Adjustment for Judges
53600	District Attorney General	\$148,369	\$148,369	\$159,507	\$154,782	<input type="checkbox"/>
53600	DA'S Office Grants	\$295,350		\$295,350	\$295,350	<input type="checkbox"/> Grant Funds
53610	Office of Public Defender	\$41,895	\$41,895	\$41,895	\$41,895	<input type="checkbox"/>
53700	Judicial Commissioners	\$2,000	\$2,000	\$2,000	\$2,000	<input type="checkbox"/>
53800	Probate Court	\$2,200	\$2,200	\$1,800	\$1,800	<input type="checkbox"/>
53900	Pre-Trial/Other Administration of Justice	\$217,896	\$217,896	\$206,590	\$206,590	<input type="checkbox"/>
53920	Courtroom Security	\$23,000	\$23,000	\$19,000	\$19,000	<input type="checkbox"/>
53930	Victim Assistance Programs	\$35,000	\$35,000	\$35,000	\$35,000	<input type="checkbox"/> Revenue codes 42192 & 42932
Public Safety						
54110	Sheriff's Department	\$7,706,319	\$8,231,294	\$8,859,340	\$7,729,068	<input type="checkbox"/> 2.63% CTAS, 15% salary increases
54210	Jail	\$8,579,091	\$9,479,979	\$9,302,825	\$8,599,203	<input checked="" type="checkbox"/> 15% salary increases
54230	Correctional Incentive Prog Improvements	\$238,878	\$238,878	\$239,561	\$239,561	<input type="checkbox"/> 15% salary increases
54260	Commissary	\$35,000	\$35,000	\$35,000	\$35,000	<input type="checkbox"/>
54310	Fire Prevention & Control	\$0	\$42,799	\$88,520	\$88,520	<input type="checkbox"/> Opioid Funds for Salary and Benefits in FY 26/27
54410	Civil Defense	\$880,122	\$4,882,968	\$890,591	\$890,591	<input type="checkbox"/> EMA Director salary increase from last FY
54420	Rescue Squad	\$50,000	\$50,000	\$50,000	\$50,000	<input type="checkbox"/>
54490	Dispatch/Other Emergency Management	\$1,211,327	\$1,211,327	\$1,387,852	\$1,220,040	<input type="checkbox"/> 15% salary increases
54610	County Coroner/Medical Examiner	\$400,000	\$400,000	\$400,000	\$400,000	<input type="checkbox"/>
54900	Other Public Safety/Fleet Services	\$605,093	\$660,093	\$587,990	\$587,990	<input type="checkbox"/>
Public Health and Welfare						
55110	Local Health Center	\$671,133	\$2,020,133	\$271,715	\$271,715	<input type="checkbox"/>
55120	Rabies and Animal Control	\$462,428	\$481,936	\$480,666	\$480,666	<input type="checkbox"/> Benefits increased \$12,650
55130	EMS	\$7,841,043	\$8,883,426	\$9,269,993	\$8,046,146	<input type="checkbox"/> 3 Options, Budget Hearings
55160	Dental Health Program	\$524,877	\$524,877	\$517,042	\$517,042	<input type="checkbox"/>
55190	Other Local Health Services	\$684,000	\$684,000	\$684,000	\$684,000	<input type="checkbox"/> All Grant funded
55390	Appropriation to State	\$123,486	\$123,486	\$123,486	\$123,486	<input type="checkbox"/>
Social, Cultural, and Recreational Services						
56300	Senior Citizens Assistance	\$200,615	\$378,839	\$229,982	\$207,661	<input type="checkbox"/> Adding FT position
56700	Parks and Fair Boards	\$3,000	\$303,000	\$3,000	\$3,000	<input type="checkbox"/>
Agriculture and Natural Resources						
57100	Agricultural Extension Service	\$223,462	\$223,462	\$253,255	\$223,361	<input type="checkbox"/> Raises
57500	Soil Conservation	\$48,277	\$48,277	\$65,496	\$65,496	<input type="checkbox"/> Only Payroll & Benefits Benefit Increase

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Dept. Request

Anderson County, Tennessee		FY2026	FY 2026	FY 2027		
General Fund		Original	Amended	2% Cut	No Increase	
Dept		Budget	Budgeted	Revenues &		
			Expenses	Expenses		
57800	Storm Water Management	\$35,110	\$35,110	\$33,460	\$33,460	<input type="checkbox"/>
	Other Operations					
58120	Industrial Development	\$7,500	\$7,500	\$7,500	\$7,500	<input type="checkbox"/>
58190	Other Economic & Comm Development	\$0	\$2,143,652			<input type="checkbox"/>
58300	Veterans' Services	\$118,138	\$118,138	\$117,845	\$110,665	<input type="checkbox"/> Salary increases Budget Hearings
58400	Other Charges	\$664,700	\$664,700	\$734,700	\$734,700	<input type="checkbox"/> TNRMT invocie increase
58500	Contributions to Other Agencies	\$0	\$0			<input type="checkbox"/>
58900	Miscellaneous	\$314,091	\$314,091	298,686	\$298,686	<input type="checkbox"/>
	Capital Projects					<input type="checkbox"/>
91130	Public Safety Projects	\$0	\$0			<input type="checkbox"/>
91170	Public Utility Projects	\$0	\$0			<input type="checkbox"/>
99100	Transfers Out	\$0	\$50,000			<input type="checkbox"/>
	Total Expenditures	\$45,560,996	\$56,899,601	\$49,375,959	\$45,933,252	
	Excess (Deficiency) of Revenues					
	Over Expenditures	(\$1,083,322)	(\$6,351,863)	(\$3,612,978)	(\$170,271)	
					\$793,282	3% Raise for General Fund
					(\$963,553)	

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Anderson County, Tennessee

Other Funds

Fund		FY 2026 Original Budget	FY 2026 Amended Budgeted Amounts	FY 2027 Revenues & Expenditures	
Libraries					
115	Revenues	\$597,265	\$601,713	\$589,692	Property Tax and City Contribution
	Expenditures	\$698,227	\$702,875	\$691,413	Projected Reserves of \$180,000
	Excess (Deficiency) of Revenues Over Expenditures	(\$100,962)	(\$101,162)	(\$101,721)	
Solid Waste/Sanitation					
116	Revenues	\$2,521,252	\$2,521,252	\$2,429,847	Property Tax and Other Revenues
	Expenditures	\$2,703,791	\$2,741,291	\$2,669,635	Reserves of \$750,000
	Excess (Deficiency) of Revenues Over Expenditures	(\$182,539)	(\$220,039)	(\$239,788)	
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 \$148,000
	Excess (Deficiency) of Revenues Over Expenditures	\$0	\$0	\$0	
Channel 95					
127	Revenues	\$185,000	\$185,000	\$152,000	Special Revenue
	Expenditures	\$198,663	\$198,663	\$196,231	Reserves 21,000
	Excess (Deficiency) of Revenues Over Expenditures	(\$13,663)	(\$13,663)	(\$44,231)	
Tourism (Financially Healthy Fund)					
128	Revenues	\$849,000	\$898,000	\$1,047,285	Hotel Motel Tax
	Expenditures	\$850,961	\$921,150	\$1,039,157	Projected Reserves \$900,000
	Excess (Deficiency) of Revenues Over Expenditures	(\$1,961)	(\$23,150)	\$8,128	
Highways (Financially Healthy Fund)					
131	Revenues	\$7,742,948	\$7,756,386	\$6,884,009	Property & Sales Tax, State Revenues
	Expenditures	\$7,862,448	\$9,879,886	\$6,935,276	Projected Fund Balance over \$3,000,000
	Excess (Deficiency) of Revenues Over Expenditures	(\$119,500)	(\$2,123,500)	(\$51,267)	
EMS	Options	1	2	3	
	Request	\$9,269,934	\$8,540,598	\$8,045,994	
	Last Year's Budget	\$7,896,453	\$7,896,453	\$7,896,453	
		\$1,373,481	\$644,145	\$149,541	

<u>Anderson County, Tennessee</u>		FY 2026	FY 2026	\$2,027	
<u>Other Funds</u>		Original	Amended	Revenues &	
Fund		Budget	Budgeted	Expenditures	Comments
			Amounts		
General Debt Service					
151	Revenues	\$1,949,430	\$1,909,430	\$1,963,752	
	Expenditures	\$1,797,019	\$1,787,119	\$1,987,099	
	Excess (Deficiency) of Revenues				
	Over Expenditures	\$152,411	\$122,311	(\$23,347)	Projected Reserves over 975,000
Rural School Debt Service					
152	Revenues	\$1,220,845	\$1,220,845	\$1,835,987	
	Expenditures	\$1,732,013	\$1,732,013	\$2,065,690	
	Excess (Deficiency) of Revenues				
	Over Expenditures	(\$511,168)	(\$511,168)	(\$229,703)	Projected Reserves over \$600,000
High School Debt Service					
156	Revenues	\$1,777,484	\$1,777,484	\$1,907,315	
	Expenditures	\$1,911,194	\$1,911,194	\$1,951,820	
	Excess (Deficiency) of Revenues				
	Over Expenditures	(\$133,710)	(\$133,710)	(\$44,505)	Projected Reserves \$225,000
General Capital Projects					
171	Revenues	\$430,291	\$3,857,070	\$437,237	
	Expenditures	\$430,291	\$3,857,070	\$437,237	
	Excess (Deficiency) of Revenues				
	Over Expenditures	\$0	\$0	\$0	Projected Reserves over \$50,000
Educational Capital Projects					
177	Revenues	\$924,766	\$924,766	\$934,450	
	Expenditures	\$924,766	\$924,766	\$934,450	
	Excess (Deficiency) of Revenues				
	Over Expenditures	\$0	\$0	\$0	Projected Reserves \$65,000
Anderson County Benefit Plan					
263	Revenues	\$5,250,406	\$5,250,406	\$5,450,000	
	Expenditures	\$5,263,666	\$5,267,416	\$5,478,012	
	Excess (Deficiency) of Revenues				
	Over Expenditures	(\$13,260)	(\$17,010)	(\$28,012)	Projected Reserves \$900,000

General Purpose School

<u>Anderson County, Tennessee</u>		<u>FY 2026</u>	<u>FY 2026</u>	<u>FY 2027</u>	
<u>Fund 141</u>		<u>Original</u>	<u>Amended</u>	<u>Proposed</u>	<u>Increase</u>
<u>Dept</u>		<u>Budget</u>	<u>Budgeted</u>	<u>Revenues & Expenses</u>	<u>or Decrease</u>
<u>Revenues</u>					
40000	Local Taxes	\$31,572,500	\$31,572,500	\$31,573,356	\$856
41000	Licenses and Permits	\$2,500	\$2,500	\$2,500	\$0
43000	Charges for Current Services	\$79,000	\$79,000	\$79,000	\$0
44000	Other Local Revenues	\$210,000	\$239,840	\$210,000	\$0
46000	State of Tennessee	\$45,487,647	\$47,485,802	\$48,432,207	\$2,944,560
47000	Federal Government	\$175,000	\$175,000	\$175,000	\$0
48000	Other Governments and Citizens Groups	\$0	\$28,589	\$0	\$0
49000	Other Sources	\$250,000	\$250,000	\$210,000	(\$40,000)
Total Revenues		\$77,776,647	\$79,833,231	\$80,682,063	\$2,905,416

Expenditures

<u>General Purpose Fund</u>					
71100	Regular Instruction	\$33,060,302	\$34,495,053	\$34,134,400	\$1,074,098
71200	Special Education Program	\$8,355,500	\$8,470,757	\$8,913,050	\$557,550
71300	Voc Education Program	\$3,723,500	\$3,872,931	\$3,468,000	(\$255,500)
71400	Student Body Education Program	\$0	\$325,001	\$0	\$0
71900	Other	\$0	\$758,953	\$0	\$0
72110	Attendance	305,900	307,272	296,975	\$10,222
72120	Health Services	\$1,533,100	\$1,550,437	\$1,626,100	\$93,000
72130	Other Student Support	\$2,178,450	\$2,231,463	\$2,500,000	\$321,550
72210	Regular Instruction Program	\$1,398,000	\$1,418,943	\$1,432,800	\$34,800
72220	Special Education Program	\$1,686,300	\$2,279,050	\$1,939,850	\$253,550
72230	Vocational Education Program	\$365,600	\$365,600	\$341,300	\$24,300
72250	Technology	\$1,949,195	\$1,949,195	\$1,994,550	\$45,355
72310	Board of Education	\$2,131,975	\$2,181,975	\$2,247,150	\$115,175
72320	Director of Schools	\$421,800	\$421,800	\$434,075	\$12,275
72410	Office of Principal	\$5,714,750	\$5,714,750	\$6,084,800	\$370,050
72510	Fiscal Services	\$724,300	\$724,300	\$747,590	\$23,290
72520	Human Services/Personnel	\$148,530	\$168,530	\$163,605	\$15,075
72610	Operation of Plant	\$5,784,250	\$5,982,513	\$6,093,800	\$309,550
72620	Maintenance of Plant	\$1,849,200	\$2,016,990	\$1,877,975	\$28,775
72710	Transportation	\$4,035,050	\$4,035,050	\$4,143,850	\$108,800
72810	Central & Other	\$189,500	\$150,117	\$157,500	(\$32,000)
73300	Community Services	\$0	\$11,407	\$0	\$0
73400	Early Childhood Education	\$0	\$11,471	\$0	\$0
76100	Regular Capital Outlay	\$1,030,000	\$2,149,174	\$880,000	(\$150,000)
82330	Education	\$1,500,000	\$1,500,000	\$1,700,000	\$200,000
99100	Transfer Out	\$50,000	\$1,050,000	\$65,000	\$15,000
Total Expenditures		\$78,135,202	\$84,142,732	\$81,242,370	\$3,107,168

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

	(\$358,555)	(\$4,309,501)	(\$560,307)
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Central Cafeteria

<u>Anderson County, Tennessee</u>		<u>FY 2026</u>	<u>FY 2026</u>	<u>FY 2027</u>
<u>Fund 143</u>		<u>Original</u>	<u>Amended</u>	<u>Proposed</u>
<u>Dept</u>		<u>Budget</u>	<u>Budgeted</u>	<u>Revenues & Expenses</u>
Revenue		\$4,226,840	\$4,231,991	\$5,493,595
Expenditures		\$4,802,712	\$4,807,863	\$5,493,595
Excess (Deficiency) of Revenues Over Expenditures		(\$575,872)	(\$575,872)	\$0

Teacher Retention

Past Three Years Data
2022–2023, 2023–2024, and 2024–2025 School Years

	Total # of Teachers	Total # Retained	Total # Left	Total # NRH	% of Teachers Retained
Elementary	77	48	29	N/A	62.3%
Middle	62	43	11	8	69.4%
High	60	39	21	N/A	65%

Salary Comparison 2025-26

System	0 yrs	0 yrs +Masters	0 years +EdS	10 years	10 years +Masters	10 years + EdS	20 years	20 years +Masters	20 years +EdS
Anderson Co	50,000	51,875	56,438	54,487	59,352	64,538	61,849	67,240	72,621
Roane Co	51,151	56,365	62,309	59,704	66,056	72,906	65,958	73,134	80,717
Campbell Co	50,250	53,057	56,728	55,376	59,955	64,508	60,312	65,492	70,537
Knox Co	48,531	52,376	54,876	62,326	66,171	68,671	76,044	79,888	82,388
Sullivan Co	51,022	56,062	60,715	59,993	65,350	70,861	68,087	74,145	79,772
Loudon Co	48,911	53,355	61,534	58,856	62,914	71,019	68,802	72,473	80,503
Blount Co	50,000	55,500	58,275	58,027	64,410	67,631	64,074	71,123	74,679
Oak Ridge	54,838	61,745	67,697	66,372	73,647	79,595	75,676	82,805	88,837
Avarage salary	50,588	55,042	59,822	59,393	64,732	69,966	67,600	73,288	78,757
\$ to average	-588	-3,167	-3,384	-4,906	-5,380	-5,428	-5,751	-6,048	-6,136
	Oak Ridge	Oak Ridge	Oak Ridge	Oak Ridge	Oak Ridge	Oak Ridge	Knox	Oak Ridge	Oak Ridge
	Roane	Roane	Roane	Knox	Knox	Roane	Oak Ridge	Knox	Knox
	Sullivan	Sullivan	Loudon	Sullivan	Roane	Loudon	Loudon	Sullivan	Roane
	Campbell	Blount	Sullivan	Roane	Sullivan	Sullivan	Sullivan	Roane	Loudon
	T-Blount	Loudon	Blount	Loudon	Blount	Knox	Roane	Loudon	Sullivan
	T-Anderson	Campbell	Cambell	Blount	Loudon	Blount	Blount	Blount	Blount
	Loudon	Knox	Anderson	Campbell	Campbell	Anderson	Anderson	Anderson	Anderson
	Knox	Anderson	Knox	Anderson	Anderson	Campbell	Campbell	Campbell	Campbell

Template Name: LGC Summary
 Created by: LGC

Anderson County
 Summary Financial Statement
 April 2026
 Year-To-Date

101 General Government

Account	Description	25.26 BUDGET	FY 25/26 YTD	FY 24/25 April YTD	DIFFERENCE
Revenue					
40110	Current Property Taxes	13,922,328.00	(13,508,624.41)	(12,867,522.74)	641,101.67
40120	Trustee's Collection-Prior Yr	375,000.00	(311,485.75)	(321,431.75)	(9,946.00)
40125	Trustee's Collections - Bankruptcy	4,000.00	(2,734.52)	(2,898.42)	(163.90)
40130	Circuit C/M Collection-Pr Yr	250,000.00	(169,311.94)	(120,912.09)	48,399.85
40140	Interest & Penalty/Prior Yr	175,000.00	(155,416.66)	(106,508.83)	48,907.83
40161	Payments In Lieu Of Taxes-Tva	33,500.00	(27,790.53)	(25,011.48)	2,779.05
40162	In Lieu Of Tax-Local Utilities	804,000.00	(331,830.90)	(320,280.72)	11,550.18
40163	In Lieu Of Taxes-Other	1,278,292.00	(1,150,648.61)	(1,282,729.83)	(132,081.22)
40210	Local Option Sales Tax	2,110,000.00	(1,689,244.14)	(1,480,637.38)	208,606.76
40220	Hotel/Motel Tax	0.00	(1,119.97)	(671.95)	448.02
40250	Litigation Tax-Gen.	137,500.00	(131,639.62)	(100,444.83)	31,194.79
40260	Litigation Tax-Special Purpose	17,000.00	(14,403.15)	(13,242.74)	1,160.41
40265	Litigation Tax - Public Defender	5,000.00	(2,462.01)	(4,002.82)	(1,540.81)
40266	Litigation Tax - Jail	10,000.00	(6,536.81)	(6,785.08)	(248.27)
40267	Litigation Tax-Victim Offender	10,000.00	(7,871.00)	(7,148.46)	722.54
40268	Litigation Tax - Courtroom Security	80,000.00	(66,536.61)	(59,905.00)	6,631.61
40270	Business Tax	1,800,000.00	(601,066.15)	(620,869.52)	(19,803.37)
40275	Mixed Drink Tax - Cities	10,000.00	(12,728.50)	(7,104.50)	5,624.00
40320	Bank Excise Tax	315,000.00	(200,490.30)	(240,727.99)	(40,237.69)
40330	Wholesale Beer Tax	185,000.00	(138,704.45)	(142,071.87)	(3,367.42)
40390	Other Statutory Local Taxes	11,500.00	(5,413.03)	(6,209.01)	(795.98)
41140	Cable Tv Franchise	160,000.00	(100,032.54)	(79,850.60)	20,181.94
41510	Beer Permits	1,000.00	(950.01)	(237.50)	712.51
41520	Building Permits	200,000.00	(202,250.25)	(169,534.66)	32,715.59
42110	Fines	10,000.00	(5,074.14)	(6,359.86)	(1,285.72)
42120	Officers Costs	20,000.00	(9,907.18)	(16,280.10)	(6,372.92)
42140	Druq Control Fines	4,000.00	(2,399.78)	(4,640.05)	(2,240.27)
42141	Druq Court Fees	5,500.00	(4,556.40)	(4,347.46)	208.94
42150	Jail Fees	10,000.00	(6,114.98)	(7,372.94)	(1,257.96)
42160	District Attorney General Fees	0.00	(24.90)	(14.22)	10.68
42180	Dui Treatment Fines	1,000.00	(1,060.31)	(731.02)	329.29
42190	Data Entry Fee - Circuit Court	8,000.00	(2,589.90)	(5,705.11)	(3,115.21)
42191	Courtroom Security Fee	0.00	(30.40)	(32.77)	(2.37)
42192	Victims Assistance Assessments	5,000.00	(3,440.79)	(3,651.98)	(211.19)
42310	Fines	15,000.00	(14,203.65)	(14,075.73)	127.92
42320	Officers Costs	72,000.00	(58,806.09)	(53,284.95)	5,521.14
42340	Druq Control Fines	5,000.00	(3,929.39)	(4,575.91)	(646.52)
42341	Druq Court Fees	2,500.00	(1,531.98)	(2,318.57)	(786.59)
42350	Jail Fees	80,000.00	(71,245.63)	(64,974.36)	6,271.27
42360	District Attorney General Fees	500.00	(223.08)	(238.58)	(15.50)
42380	Dui Treatment Fines	5,000.00	(3,528.06)	(3,596.83)	(68.77)
42390	Data Entry Fee/General Sessions Court	20,000.00	(18,546.52)	(14,696.73)	3,849.79
42391	Courtroom Security Fee	100.00	(256.02)	(84.55)	171.47
42392	Victims Assistance Assessments	30,000.00	(15,745.79)	(18,713.83)	(2,968.04)
42410	Fines	3,500.00	(1,097.25)	(2,915.79)	(1,818.54)
42420	Officers Costs	20,000.00	(13,169.22)	(12,320.45)	848.77
42450	Jail Fees - Juvenile Court	10,000.00	(8,148.11)	(6,109.75)	2,038.36
42490	Data Entry Fee - Juvenile Court	2,750.00	(2,281.19)	(2,180.04)	101.15
42491	Courtroom Security Fee	0.00	0.00	0.00	0.00
42520	Officers Costs	25,000.00	(14,183.96)	(19,311.74)	(5,127.78)
42530	Date Entry Fee - Chancery Court	10,750.00	(8,160.00)	(8,531.45)	(371.45)
42591	Courtroom Security Fee	2,500.00	(3,922.55)	(3,847.50)	75.05
42610	Fines	1,500.00	(1,995.00)	(1,377.50)	617.50

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42910	Proceeds From Confiscated Property	0.00	(7,528.32)	(900.00)	6,628.32
43120	Patient Charges	6,955,000.00	(5,395,985.45)	(5,428,353.84)	(32,368.39)
43170	Work Release Charges For Board	15,000.00	(37,310.00)	(189,623.47)	(152,313.47)
43180	Health Department Collections	253,000.00	(147,830.75)	(113,846.83)	33,983.92
43190	Other General Service Charges	176,500.00	(120,121.08)	(23,738.00)	96,383.08
43194	Service Charges	35,000.00	(25,639.06)	(128,819.14)	(103,180.08)
43340	Recreation Fees	200,000.00	(174,148.88)	(1,069.50)	173,079.38
43350	Copy Fees	1,400.00	(2,045.00)	(22,105.50)	(20,060.50)
43365	Archives & Records Managment Fee	30,000.00	(23,881.21)	(50.00)	23,831.21
43370	Telephone Commissions	185,000.00	(129,648.15)	(132,950.10)	(3,301.95)
43383	Additional Fees - Titling and	187,960.00	(88,020.00)	(91,749.00)	(3,729.00)
43392	Data Processing Fee - Register	20,000.00	(17,622.00)	(16,212.00)	1,410.00
43394	Data Processing Fees - Sheriff	12,000.00	(8,560.67)	(9,287.32)	(726.65)
43395	Sexual Offender Registration Fee -	8,000.00	(6,700.00)	(7,350.00)	(650.00)
43396	Data Processing Fee - Co Clerk	14,800.00	(7,140.00)	(7,896.00)	(756.00)
43399	Vehicle Reqs Reinstatement Fees	10,000.00	(9,464.35)	(10,821.02)	(1,356.67)
43517	Tuition-Other	15,000.00	(34,828.00)	(7,508.00)	27,320.00
43990	Other Charges For Services	9,000.00	(4,638.00)	(5,673.00)	(1,035.00)
44110	Investment Income	700,000.00	(78.40)	(74.20)	4.20
44120	Lease/Rentals/PPP	84,500.00	(69,679.60)	(70,328.60)	(649.00)
44130	Sale Of Materials And Supplies	5,500.00	(2,015.47)	(3,435.89)	(1,420.42)
44131	Commissary Sales	60,000.00	(55,635.54)	(51,787.66)	3,847.88
44170	Miscellaneous Refunds	10,500.00	(12,331.82)	(9,812.64)	2,519.18
44530	Sale Of Equipment	17,500.00	(18,148.75)	(15,322.71)	2,826.04
44560	Damages Recovered From Individuals	500.00	(110.00)	(292.50)	(182.50)
44570	Contributions & Gifts	2,500.00	(5,829.00)	(29,015.50)	(23,186.50)
44990	Other Local Revenues	49,500.00	(148,656.89)	(292,070.78)	(143,413.89)
45510	County Clerk	1,370,000.00	(857,420.04)	(835,484.81)	21,935.23
45540	General Sessions Court Clerk	1,100,000.00	(650,200.81)	(781,444.24)	(131,243.43)
45550	Clerk And Master	350,000.00	(271,185.88)	(256,664.22)	14,521.66
45580	Register	375,000.00	(326,027.00)	(284,461.56)	41,565.44
45590	Shieriff	70,000.00	(57,050.05)	(60,759.35)	(3,709.30)
45610	Trustee	1,900,000.00	(1,758,850.59)	(1,693,724.12)	65,126.47
46110	Juvenile Services Program	9,000.00	(4,500.00)	(13,500.00)	(9,000.00)
46140	Aging Programs	93,000.00	(482.28)	(45,000.00)	(44,517.72)
46190	Other General Government Grants	327,970.63	(73,975.00)	0.00	73,975.00
46210	Law Enforcement Training Program	48,000.00	(49,600.00)	(105,600.00)	(56,000.00)
46220	Drug Control Grants	133,500.00	(101,750.86)	(115,897.02)	(14,146.16)
46240	School Resource Officer Grants	1,275,000.00	(1,275,000.00)	(1,275,000.00)	0.00
46290	Other Public Safety Grants	170,876.03	(84,755.50)	(501,738.48)	(416,982.98)
46310	Health Department Programs	744,000.00	(280,518.56)	(300,873.30)	(20,354.74)
46390	Other Health & Welfare Grants	321,800.00	(44,800.00)	(28,800.00)	16,000.00
46490	Other Public Works Grants	0.00	(39,681.26)	(44,652.56)	(4,971.30)
46830	Beer Tax	20,000.00	(16,956.23)	(17,752.37)	(796.14)
46840	Alcoholic Beverage Tax	160,000.00	(117,673.83)	(118,141.25)	(467.42)
46845	Opioid Settlement Funds - Past	0.00	(251,568.73)	(334,626.84)	(83,058.11)
46850	Mixed Drink Tax	5,000.00	0.00	0.00	0.00
46851	State Revenue Sharing - Tva	280,000.00	(232,804.83)	(208,881.36)	23,923.47
46852	State Revenue Sharing -	115,000.00	(78,973.53)	(82,480.93)	(3,507.40)
46855	State Shared Sports Gaming Privilege	50,000.00	(58,524.39)	(53,441.41)	5,082.98
46870	Emergency Hospital - Prosoners	0.00	(86,172.24)	0.00	86,172.24
46915	Contracted Prisoner Boarding	3,500,000.00	(2,953,902.00)	(2,338,767.00)	615,135.00
46960	Registrar's Salary Supplement	16,000.00	(11,373.00)	(11,373.00)	0.00
46980	Other State Grants	263,095.00	(200,031.00)	(179,183.97)	20,847.03
46990	Other State Revenues	73,400.00	(51,056.87)	(47,305.47)	3,751.40
47220	Civil Defense Reimbursement	16,373.91	0.00	0.00	0.00
47235	Homeland Security Grants	25,425.00	0.00	0.00	0.00
47240	Medicaid	275,000.00	(224,595.00)	(170,977.50)	53,617.50
47590	Other Fed. Thru State	5,319,541.88	(602,559.57)	(205,114.06)	397,445.51
47990	Other Direct Federal Revenue	327,730.00	(389,196.77)	(48,484.08)	340,712.69

48130	Contributions	2,500.00	(16,334.25)	(11,819.60)	4,514.65
48140	Contracted Services	473,400.00	(292,930.72)	(259,480.81)	33,449.91
48610	Donations	13,300.00	(35,364.64)	(21,298.17)	14,066.47
48990	Other	1,240.00	0.00	(6,912.78)	(6,912.78)
48991	Opioid Settlement Funds - Past	0.00	(105,181.45)	(151,028.58)	(45,847.13)
49600	Proceeds From Sale Of Capital Assets	0.00	(44,236.00)	(36,725.85)	7,510.15
49700	Insurance Recovery	34,507.54	(42,567.89)	(35,756.94)	6,810.95
49800	Transfers In	75,000.00	(75,000.00)	0.00	75,000.00
	Total Revenue	50,656,539.99	(37,431,861.29)	(35,622,274.37)	1,809,586.92
Expenditures					
51100	County Commission	(406,439.00)	305,002.72	320,851.09	15,848.37
51210	Board Of Equalization	(31,148.00)	1,614.75	501.18	(1,113.57)
51240	Other Boards & Committees	(562,998.00)	469,534.36	345,620.93	(123,913.43)
51300	County Mayor/Executive	(345,586.00)	241,128.55	198,347.67	(42,780.88)
51310	Personnel Office	(229,200.00)	166,102.96	154,146.61	(11,956.35)
51400	County Attorney	(427,157.00)	316,669.60	347,592.22	30,922.62
51500	Election Commission	(532,268.00)	339,901.20	503,490.28	163,589.08
51600	Register Of Deeds	(566,395.00)	453,853.66	406,142.32	(47,711.34)
51720	Planning	(410,880.00)	297,302.34	304,920.18	7,617.84
51800	County Buildings	(968,166.00)	691,823.23	676,100.08	(15,723.15)
51810	Other Facilities	(91,878.00)	69,298.27	51,463.38	(17,834.89)
51900	Other General Administration	(1,108,868.11)	865,335.06	810,948.67	(54,386.39)
51910	Preservation Of Records	(117,833.14)	92,236.20	53,354.65	(38,881.55)
52100	Accounting & Budgeting	(815,465.00)	614,753.74	590,707.46	(24,046.28)
52200	Purchasing	(221,650.00)	162,555.28	154,887.35	(7,667.93)
52300	Property Assessor's Office	(959,783.00)	691,955.84	654,799.03	(37,156.81)
52400	County Trustee's Office	(855,638.00)	682,611.11	642,177.82	(40,433.29)
52500	County Clerk's Office	(1,285,731.00)	1,007,044.73	923,406.67	(83,638.06)
52600	Data Processing	(552,370.00)	483,167.52	357,257.02	(125,910.50)
53100	Circuit Court	(1,554,633.00)	1,213,473.21	1,234,034.17	20,560.96
53200	Criminal Court	(1,550.00)	1,000.00	1,000.00	0.00
53310	General Sessions Judge	(652,178.00)	542,736.89	545,800.28	3,063.39
53330	Drug Court	(199,500.00)	136,898.76	101,472.99	(35,425.77)
53400	Chancery Court	(620,913.00)	499,769.20	502,297.04	2,527.84
53500	Juvenile Court	(714,749.00)	550,826.55	619,087.00	68,260.45
53600	District Attorney General	(443,644.00)	317,717.11	325,202.09	7,484.98
53610	Office Of Public Defender	(41,895.00)	32,705.24	27,350.05	(5,355.19)
53700	Judicial Commissioners	(2,000.00)	155.38	726.55	571.17
53800	Probate Court	(2,200.00)	571.32	880.79	309.47
53900	Other Admin Of Justice (Pre-Trial	(217,896.00)	168,572.52	110,322.93	(58,249.59)
53920	Courtroom Security	(23,000.00)	13,939.14	5,060.67	(8,878.47)
53930	Victim Assistance Programs	(35,000.00)	19,186.58	19,928.87	742.29
54110	Sheriff Department	(8,171,293.75)	6,383,719.55	6,380,051.59	(3,667.96)
54210	Jail	(9,479,979.00)	7,781,323.40	6,520,827.06	(1,260,496.34)
54230	Correct Incentive Program	(238,878.00)	151,118.88	143,198.63	(7,920.25)
54260	Commissary	(35,000.00)	27,325.84	28,210.43	884.59
54310	Fire Prevention & Control	(42,799.00)	18,661.38	0.00	(18,661.38)
54410	Civil Defense	(4,882,967.68)	1,141,893.17	575,738.13	(566,155.04)
54420	Rescue Squad	(50,000.00)	0.00	27,500.00	27,500.00
54490	Other Emergency Management	(1,271,327.00)	1,043,283.20	860,559.45	(182,723.75)
54610	County Coroner/Medical Exam.	(400,000.00)	400,000.00	400,000.00	0.00
54900	Fleet Service	(669,093.00)	538,834.04	492,608.34	(46,225.70)
55110	Local Health Center	(2,020,133.00)	1,570,887.76	96,851.78	(1,474,035.98)
55120	Rabies And Animal Control	(505,436.00)	388,031.35	337,911.90	(50,119.45)
55130	Ambulance/Emergency Medical	(8,958,529.32)	7,328,250.30	6,448,926.96	(879,323.34)
55160	Dental Health Program	(524,877.00)	392,261.05	407,756.13	15,495.08
55190	Other Local Health Services	(684,000.00)	366,308.14	313,069.03	(53,239.11)
55390	Appropriation To State	(123,486.00)	0.00	0.00	0.00
56300	Senior Citizens Assistance	(378,839.00)	281,663.77	135,766.02	(145,897.75)
56700	Parks & Fair Boards	(303,000.00)	3,000.00	0.00	(3,000.00)

57100	Agricultural Ext. Service	(223,462.00)	159,964.98	120,003.37	(39,961.61)
57500	Soil Conservation	(48,277.00)	48,205.37	37,673.35	(10,532.02)
57800	Storm Water Management	(35,110.00)	32,950.00	33,035.00	85.00
58120	Industrial Development	(7,500.00)	7,500.00	7,500.00	0.00
58190	Other Economic & Comm Develop	(2,161,151.63)	357,400.00	0.00	(357,400.00)
58300	Veterans Services	(118,138.00)	88,178.88	79,947.33	(8,231.55)
58400	Other Charges	(664,700.00)	658,901.60	590,508.96	(68,392.64)
58900	Miscellaneous	(314,091.00)	298,229.27	2,500.00	(295,729.27)
99100	Transfers Out	(50,000.00)	50,000.00	207,800.09	157,800.09
	Total Expenditures	(57,360,678.63)	40,967,334.95	35,237,821.59	(5,729,513.36)
Total	101 General Government				

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

FUND	INCREASE									
	PAYROLL	1%	2%	3%	4%	5%	6%	7%	10%	15%
GENERAL	\$21,697,842	\$246,704	\$493,409	\$740,113	\$986,818	\$1,233,522	\$1,480,227	\$1,726,931	\$2,467,045	\$3,700,567
LIBRARY	\$301,785	\$3,431	\$6,863	\$10,294	\$13,725	\$17,156	\$20,588	\$24,019	\$34,313	\$27,450
SOLID WASTE	\$133,884	\$1,522	\$3,045	\$4,567	\$6,089	\$7,611	\$9,134	\$10,656	\$15,223	\$12,178
TOURISM	\$125,888	\$1,431	\$2,863	\$4,294	\$5,725	\$7,157	\$8,588	\$10,019	\$14,313	\$11,451
HIGHWAY	\$1,805,054	\$20,523	\$41,047	\$61,570	\$82,094	\$102,617	\$123,141	\$143,664	\$205,235	\$164,188
CHANNEL 95	\$59,366	\$675	\$1,350	\$2,025	\$2,700	\$3,375	\$4,050	\$4,725	\$6,750	\$5,400
TOTAL	\$24,123,819	\$274,288	\$548,576	\$822,863	\$1,097,151	\$1,371,439	\$1,645,727	\$1,920,015	\$2,742,878	\$3,921,234

FUND	INCREASE									
	PAYROLL	1%	2%	3%	4%	5%	6%	7%	10%	15%
Sheriff	\$10,310,010	\$117,225	\$234,450	\$351,674	\$468,899	\$586,124	\$703,349	\$820,574	\$1,172,248	\$1,758,372
54110 Sheriff	\$4,863,696	\$55,300	\$110,600	\$165,901	\$221,201	\$276,501	\$331,801	\$387,102	\$553,002	\$442,402
54210 Detention	\$4,538,466	\$51,602	\$103,205	\$154,807	\$206,409	\$258,012	\$309,614	\$361,217	\$516,024	\$412,819
54230 Corrections Inc	\$61,300	\$697	\$1,394	\$2,091	\$2,788	\$3,485	\$4,182	\$4,879	\$6,970	\$5,576
54490 Dispatch	\$846,548	\$9,625	\$19,251	\$28,876	\$38,501	\$48,126	\$57,752	\$67,377	\$96,253	\$77,002
EMS	\$3,666,357	\$41,686	\$83,373	\$125,059	\$166,746	\$208,432	\$250,119	\$291,805	\$416,865	\$333,492
Other GF	\$7,721,475	\$87,793	\$175,586	\$263,380	\$351,173	\$438,966	\$526,759	\$614,552	\$877,932	\$702,345
TOTAL	\$13,976,367	\$246,704	\$493,409	\$740,113	\$986,818	\$1,233,522	\$1,480,227	\$1,726,931	\$2,467,045	\$2,794,209

FUND	INCREASE									
	PAYROLL	500	750	1,000	1,200	1,500	1,750	2,000	2,500	2,500
GENERAL	385	\$218,873	\$328,309	\$437,745	\$525,294	\$656,618	\$766,054	\$875,490	\$1,094,363	\$1,094,363
LIBRARY	9	\$5,117	\$7,675	\$10,233	\$12,280	\$15,350	\$17,908	\$20,466	\$25,583	\$25,583
SOLID WASTE	2	\$1,137	\$1,706	\$2,274	\$2,729	\$3,411	\$3,980	\$4,548	\$5,685	\$5,685
TOURISM	2	\$1,137	\$1,706	\$2,274	\$2,729	\$3,411	\$3,980	\$4,548	\$5,685	\$5,685
HIGHWAY	24	\$13,644	\$20,466	\$27,288	\$32,746	\$40,932	\$47,754	\$54,576	\$68,220	\$68,220
CHANNEL 95	1	\$569	\$853	\$1,137	\$1,368	\$1,706	\$1,990	\$2,274	\$2,843	\$2,843
TOTAL	423	\$240,476	\$360,713	\$480,951	\$577,145	\$721,427	\$841,664	\$961,902	\$1,202,378	\$1,202,378

**ANDERSON COUNTY, TN
HISTORY OF RAISES**

FISCAL YEAR	Δ	DESCRIPTION
2025/2026	\$1,500	\$1,500 annual increase. Less than \$30k = 5% \$30k-\$50k = 3+% \$50k+ = less than 3%
2024/2025	4% & \$1,000	ARP Retention Payment of \$1,000 and 4% annual increase
2023/2024	7.00%	Sheriff raises averaged 13.03%
2022/2023	5.00%	Detention Facility increase was 19% for starting salaries, and started in April of 2022
2021/2022	4% & Ret. Pymt.	ARP Retention Payment (greatest amount to Public Safety) and 4% annual increase
2020/2021	0.00%	\$1,000 Bonus FT, \$250 PT
2019/2020	\$1,000	
2018/2019	3%-.5%	Tiered<\$40K=\$1,000 and \$40K-\$60K =\$250
2017/2018	0.00%	Given 2 floating holidays
2016/2017	1.24%	
2015/2016	2.00%	
2014/2015	0.00%	\$775 bonus for FT EEs with 1 full year of service
2013/2014	0.00%	No increase
2012/2013	1.00%	
2011/2012	1.00%	
2010/2013	0.50%	
2009/2010	-	Raises varied by postion using the pay scale
2008/2009	3.00%	
2007/2008	3.00%	
2006/2007	3.00%	
2005/2006	3.00%	
* Last 5 Years	County employees have received atleast 23% in annual increase and 2 retention payment checks	
* Last 5 Years	Sheriff employees have received atleast 29% (some up to 35%) increases, 2 retention payment checks, longevity, performance pay and equal pay for Detention and Deputies.	



SUPREME COURT OF TENNESSEE
ADMINISTRATIVE OFFICE OF THE COURTS
511 Union Street, Suite 600, Nashville, TN 37219

MICHELLE J. LONG
Director

RACHEL HARMON
Deputy Director

MEMORANDUM

TO: All General Sessions Judges
FROM: Michelle J. Long *MJL*
DATE: February 17, 2026
RE: **Cost of Living Adjustment for General Sessions Judges**



The United States Department of Labor, Bureau of Labor Statistics, reported an average 2.7% change in the Consumer Price Index for 2025. Governed by TCA § 16-15-5003, the minimum base salary calculations for General Sessions judges should be adjusted by 2.7% COLA for the upcoming fiscal year starting on July 1, 2026, and the maximum cap for all General Sessions judges is \$225,048.

Pay determinations below the cap are made exclusively by the county, subject to various caveats within TCA § 16-15-5003. Consequently, questions regarding the increase must be directed to your county attorney.

If you have general questions, please contact AOC Human Resources Manager Stephanie Holliday at stephanie.holliday@tncourts.gov or (615) 741-2687, ext. 1070.




**STATE OF TENNESSEE
DEPARTMENT OF FINANCE AND ADMINISTRATION
STATE CAPITOL
NASHVILLE, TENNESSEE 37243-0285**

**JIM BRYSON
COMMISSIONER**

MEMORANDUM

TO: The Honorable Jason E. Mumpower,
Comptroller of the Treasury

FROM: Jim Bryson, 
Commissioner of Finance and Administration

DATE: July 28, 2025

SUBJECT: Compensation of County Officials

Under Provisions of Tennessee Code Annotated, Section 8-24-102, I certify that the average annualized general increase in state employee compensation is 2.63% in fiscal year 2025-2026. Tennessee Code Annotated Section 8-24-102(d) provides that the annualized general salary increase for certain county officials shall not exceed five percent (5%) in any given year.

There are no other recurring compensation or benefits adjustments for state employees in the appropriations act which would affect the county officials salary adjustment pursuant to the law cited above.

JB:DT:ag:rn

Attachment

cc: Jim Arnette
Director, Local Government Audit

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