



SPECIAL CALLED BUDGET COMMITTEE AGENDA

June 16, 2026, at 4:00 PM, Room 312

Purpose of Meeting: Discuss the annual budget for FY 26/27 and any necessary budget amendments for F/Y 25/26.

1. Appearance of Citizens
2. Approval of Agenda
3. Consent Agenda...Transfers, not requiring Commission approval (1-2)
4. FY 26.27 Proposed Budget Discussion
5. Summary of Proposed Budgets for all Funds
6. Unfinished Business about FY 26.27 Budget

TYPE OF AMENDMENT

TRANSFER:

APPROPRIATION:

DEPARTMENT: EMA

FROM: Joe Mead

Accounting _____

5/27/2026

INCREASE / DECREASE (circle one)	CODE DESCRIPTION	AMOUNT
101.54410-708 - <i>POST</i>	Communication Equipment	\$900.00
10154410-719	Office Equipment	\$ 1,800.00
	TOTAL	\$2,700.00

INCREASE / DECREASE (circle one)	CODE DESCRIPTION	AMOUNT
101.54410-355	Travel	\$ 1,500.00
10154410-524	Staff Development	\$ 1,200.00
	TOTAL	\$ 2,700.00

*1,735
4,810*

Motion <input type="checkbox"/> To Approve <input type="checkbox"/> To Refer <input type="checkbox"/> With <input type="checkbox"/> W/O		
	Seconded	
	Motion	

708 POST

Detailed Justification / Explanation: SEE ATTACHED

To purchase firewall per IT recommendation and upgrade radio equipment for EMA vehicle

What Impact does this amendment/appropriation have on next year's budget? (One time amendment or permanent increase) One time

1

ANDERSON COUNTY GOVERNMENT BUDGET AMENDMENT REQUEST

Important Note: This form is due to the Budget Director's Office by 2:00 p.m. on the Tuesday before the Budget Committee meeting.

TYPE OF AMENDMENT

TRANSFER:

APPROPRIATION:

DEPARTMENT: Property Assessor

FROM: John K. Allyn Jr.
(Department Contact Person)

DATE: _____

<u>INCREASE / DECREASE CODE:</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
101 52300 - 399	Contracted Services	4,000.00

<u>INCREASE / DECREASE CODE:</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
101-52300 - 317	Data Processing	4,000.00

17,000

Justification / Explanation:

***Please attach additional sheet if necessary for additional information.*

1,250.50 in Code 399 = Need 3,750.00 to Pay
Deekard Technologies, Inc \$ 5,250.00

**Objectives for Today's Meeting
June 16, 2026**

- I. Decide if ACTV should be moved into the General Fund or School Fund or stand alone
- II. Reject or Approve all Budgets
- III. Decisions on Budget Hearings for those Department that did not meet budget guidelines
- IV. Discussion about County raises and possible funding solutions
- V. Discuss Public Notice and Public Hearing

FY27 Budget Assumptions

- CTAS raises for elected officials are 2.63% and 2.7% COLA for Judge
- The General Fund budget is currently out of balance by \$3.8 million, with several departments requesting salary increases. The Sheriff's Department alone has requested an additional \$2,043,381, which includes proposed 15% salary increases. This does not include employee raises for the Departments that met budget guidelines.
- The School System has revised its initial FY 2026–27 proposed budget, which included a \$355,555 deficit and 2% salary increases, to reflect an \$860,307 deficit. The increase in the projected deficit is primarily due to a reduction in the estimated TISA funding allocation.
- Retirement matching for General Fund and Schools increased 1% from last fiscal year
- No increase to employee healthcare insurance despite our consultant recommending an increase

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

Fund Description	Estimated Unrestricted Fund Equity July 1, 2026	Budgeted Revenues	Budgeted Expenditures	Budgeted Excess (Deficiency)	Estimated Unrestricted Fund Equity June 30, 2027
101 County General Fund	\$12,000,000	\$45,537,416	\$49,374,557	(\$3,837,141)	\$8,162,859
115 Library Fund	\$175,000	\$592,913	\$691,413	(\$98,500)	\$76,500
116 Solid Waste Fund	\$750,000	\$2,440,619	\$2,669,635	(\$229,016)	\$520,984
122 Drug Control Fund	\$150,000	\$60,000	\$60,000	\$0	\$150,000
127 Channel 95 Fund	\$21,000	\$152,000	\$196,231	(\$44,231)	(\$23,231)
128 Tourism Fund	\$800,000	\$1,047,285	\$1,039,157	\$8,128	\$808,128
131 Highway / Public Works Fund	\$3,500,000	\$6,888,051	\$6,935,276	(\$47,225)	\$3,452,775
141 General Purpose School Fund	\$13,000,000	\$80,382,063	\$81,242,370	(\$860,307)	\$12,139,693
143 Central Cafeteria Fund	\$4,500,000	\$5,493,595	\$5,493,595	\$0	\$4,500,000
151 General Debt Service Fund	\$1,000,000	\$1,977,654	\$1,987,099	(\$9,445)	\$990,555
152 Rural School Debt Service Fund	\$600,000	\$1,836,182	\$2,065,690	(\$229,508)	\$370,492
156 High School Debt Service Fund	\$100,000	\$1,927,788	\$1,951,820	(\$24,032)	\$75,968
171 General Capital Project Fund	\$58,650	\$437,237	\$437,237	\$0	\$58,650
177 Education Capital Project Fund	\$64,899	\$934,450	\$934,450	\$0	\$64,899
263 Anderson County Benefit Plan	\$900,000	\$5,450,000	\$5,478,012	(\$28,012)	\$871,988
TOTAL FOR ALL FUNDS	\$37,619,549	\$155,157,253	\$160,556,542	(\$5,223,919)	\$12,455,630

Anderson County, Tennessee		FY2026	FY 2026	FY 2027	FY 2027		
General Fund		Original	Amended	Proposed	2% Cut	No Increase	
Dept		Budget	Budgeted	Revenues & Expenses	Revenues & Expenses		
Revenues							
40000	Local Taxes	\$21,533,120	\$21,533,120	\$21,744,156	\$21,744,156		
41000	Licenses and Permits	\$361,000	\$361,000	\$386,000	\$386,000		
42000	Fines, Forfeitures, and Penalties	\$369,600	\$369,600	\$369,600	\$369,600		
43000	Charges for Current Services	\$8,049,700	\$8,119,700	\$8,119,700	\$8,119,700		
44000	Other Local Revenues	\$930,500	\$930,500	\$962,000	\$962,000		
45000	Fees Received From County Officials	\$5,150,000	\$5,150,000	\$5,110,000	\$5,110,000		
46000	State of Tennessee	\$6,951,217	\$7,605,539	\$7,726,243	\$7,726,243		
47000	Federal Government	\$717,397	\$5,954,090	\$694,577	\$694,577		
48000	Other Governments and Citizens Groups	\$415,140	\$491,421	\$425,140	\$425,140		
49000	Other Sources	\$0	\$32,768	\$0	\$0		
	Total Revenues	\$44,477,674	\$50,547,738	\$45,537,416	\$45,537,416	\$45,537,416	
Expenditures							
General Government							
51100	County Commission	\$406,439	\$406,439	\$392,942	\$383,983	\$383,983	<input type="checkbox"/> 2.63% CTAS
51210	Board of Equalization	\$31,148	\$31,148	\$21,530	\$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	\$400,209	\$406,361	\$406,361	<input type="checkbox"/> \$15,000 utilities increase
51300	County Mayor/Executive	\$345,586	\$345,586	\$348,544	\$349,326	\$349,326	<input type="checkbox"/> 2.63% CTAS Raise
51310	Personnel Office	\$229,200	\$229,200	\$228,062	\$226,488	\$226,488	<input type="checkbox"/>
51400	County Attorney	\$427,157	\$427,157	\$529,138	\$528,686	\$401,207	<input type="checkbox"/> 2.7% COL Raise for LD, Added Position additional \$113,721 + benefits?
51500	Election Commission	\$532,268	\$532,268	\$625,448	\$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	\$519,759	\$503,107	\$503,107	<input type="checkbox"/>
51720	Planning	\$410,880	\$410,880	\$413,830	\$413,830	\$413,830	<input type="checkbox"/>
51800	County Buildings	\$968,166	\$968,166	\$997,729	\$980,567	\$980,567	<input type="checkbox"/> Utility increases
51810	Other Facilities	\$89,378	\$91,878	\$93,665	\$92,260	\$92,260	<input type="checkbox"/>
51900	Other General Administration	\$590,900	\$1,108,868	\$644,500	\$819,500	\$819,500	<input type="checkbox"/>
51910	Preservation of Records	\$94,736	\$117,833	\$93,337	\$93,188	\$93,188	<input type="checkbox"/>
Finance							
52100	Accounting	\$759,715	\$815,465	\$781,320	\$780,537	\$780,537	<input type="checkbox"/> 2.63% CTAS for Director
52200	Purchasing	\$221,650	\$221,650	\$200,061	\$194,235	\$194,235	<input type="checkbox"/> Cut 11.5%
52300	Property Assessor's Office	\$958,043	\$958,043	\$986,471	\$986,471	\$986,471	<input type="checkbox"/> 2.63% CTAS
52400	County Trustee's Office	\$855,638	\$855,638	\$862,896	\$853,650	\$853,650	<input type="checkbox"/> 2.63% CTAS
52500	County Clerk's Office	\$1,207,771	\$1,262,771	\$1,229,259	\$1,211,785	\$1,211,785	<input type="checkbox"/> 2.63% CTAS
52600	Data Processing	\$493,178	\$552,370	\$492,918	\$488,382	\$488,382	<input type="checkbox"/>
Administration of Justice							
53100	Circuit Court	\$1,514,133	\$1,546,133	\$1,536,585	\$1,524,585	\$1,506,374	<input type="checkbox"/> 2.63% CTAS

Anderson County, Tennessee		FY2026	FY 2026	FY 2027	FY 2027		
General Fund		Original	Amended	Proposed	2% Cut	No Increase	
Dept		Budget	Budgeted	Revenues & Expenses	Revenues & Expenses		
53200	Criminal Court	\$1,550	\$1,550	\$1,550	\$1,200	\$1,200	<input type="checkbox"/>
53310	General Sessions Judge	\$645,805	\$652,178	\$667,070	\$667,070	\$667,070	<input type="checkbox"/> 2.7 % COL Adjustment for Judges
53330	Drug Court	\$134,500	\$199,500	\$218,829	\$219,929	\$219,929	<input type="checkbox"/> Grant Funds
53400	Chancery Court	\$618,113	\$620,913	\$625,168	\$623,368	\$623,368	<input type="checkbox"/> 2.63% CTAS increase for Director
53500	Juvenile Court	\$714,749	\$714,749	\$694,198	\$694,197	\$694,197	<input type="checkbox"/> 2.7% COL Adjustment for Judges
53600	District Attorney General	\$148,369	\$148,369	\$159,507	\$159,507	\$154,782	<input type="checkbox"/>
53600	DA'S Office Grants	\$295,350		\$295,350	\$295,350	\$295,350	<input type="checkbox"/> Grant Funds
53610	Office of Public Defender	\$41,895	\$41,895	\$41,895	\$41,895	\$41,895	<input type="checkbox"/>
53700	Judicial Commissioners	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	<input type="checkbox"/>
53800	Probate Court	\$2,200	\$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	\$206,590	<input type="checkbox"/>
53920	Courtroom Security	\$23,000	\$23,000	\$23,000	\$19,000	\$19,000	<input type="checkbox"/>
53930	Victim Assistance Programs	\$35,000	\$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	\$8,870,840	\$8,859,340	\$7,729,068	<input type="checkbox"/> 2.63% CTAS, 15% salary increases
54210	Jail	\$8,579,091	\$9,479,979	\$9,363,625	\$9,302,825	\$8,599,203	<input checked="" type="checkbox"/> 15% salary increases
54230	Correctional Incentive Prog Improvements	\$238,878	\$238,878	\$249,928	\$239,561	\$239,561	<input type="checkbox"/> 15% salary increases
54260	Commissary	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	<input type="checkbox"/>
54310	Fire Prevention & Control	\$0	\$42,799	\$88,520	\$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	\$927,052	\$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	\$50,000	<input type="checkbox"/>
54490	Dispatch/Other Emergency Management	\$1,211,327	\$1,211,327	\$1,377,270	\$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	\$400,000	<input type="checkbox"/>
54900	Other Public Safety/Fleet Services	\$605,093	\$660,093	\$605,066	\$587,990	\$587,990	<input type="checkbox"/>
Public Health and Welfare							
55110	Local Health Center	\$671,133	\$2,020,133	\$277,733	\$271,715	\$271,715	<input type="checkbox"/>
55120	Rabies and Animal Control	\$462,428	\$481,936	\$487,971	\$480,666	\$480,666	<input type="checkbox"/> Benefits increased \$12,650
55130	EMS	\$7,841,043	\$8,883,426	\$9,269,993	\$9,269,993	\$8,046,146	<input type="checkbox"/> 3 Options, Budget Hearings
55160	Dental Health Program	\$524,877	\$524,877	\$516,541	\$517,042	\$517,042	<input type="checkbox"/>
55190	Other Local Health Services	\$684,000	\$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	\$123,486	<input type="checkbox"/>
Social, Cultural, and Recreational Services							
56300	Senior Citizens Assistance	\$200,615	\$378,839	\$228,811	\$229,982	\$207,661	<input type="checkbox"/> Adding FT position
56700	Parks and Fair Boards	\$3,000	\$303,000	\$3,000	\$3,000	\$3,000	<input type="checkbox"/>
Agriculture and Natural Resources							
57100	Agricultural Extension Service	\$223,462	\$223,462	\$253,255	\$253,255	\$223,361	<input type="checkbox"/> Raises

Anderson County, Tennessee		FY2026	FY 2026	FY 2027	FY 2027		
General Fund		Original	Amended	Proposed	2% Cut	No Increase	
Dept		Budget	Budgeted	Revenues &	Revenues &		
			Expenses	Expenses	Expenses		
57500	Soil Conservation	\$48,277	\$48,277	\$65,077	\$65,496	\$65,496	<input type="checkbox"/> Only Payroll & Benefits Benefit Increase
57800	Storm Water Management	\$35,110	\$35,110	\$35,110	\$33,460	\$33,460	<input type="checkbox"/>
<u>Other Operations</u>							
58120	Industrial Development	\$7,500	\$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	\$121,108	\$117,845	\$110,665	<input type="checkbox"/> Salary increases Budget Hearings
58400	Other Charges	\$664,700	\$664,700	\$813,500	\$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	314,091	298,686	\$298,686	<input type="checkbox"/>
<u>Capital Projects</u>							<input type="checkbox"/>
91130	Public Safety Projects	\$0	\$0	\$0			<input type="checkbox"/>
91170	Public Utility Projects	\$0	\$0	\$0			<input type="checkbox"/>
99100	Transfers Out	\$0	\$50,000	\$0			<input type="checkbox"/>
Total Expenditures		\$45,560,996	\$56,899,601	\$49,539,037	\$49,374,557	\$45,932,800	
Excess (Deficiency) of Revenues							
Over Expenditures		(\$1,083,322)	(\$6,351,863)	(\$4,001,621)	(\$3,837,141)	(\$395,384)	
						\$792,468	3% Raise for General Fund
						\$132,000	EMS AEMT & Paramedic positions to have 3% more
						\$354,149	Sheriff additional 3%
						(\$1,674,001)	

Other Funds		FY 2026 Original Budget	FY 2026 Amended Budgeted Amounts	FY 2027 Revenues & Expenditures	
Fund					
Libraries					
115	Revenues	\$597,265	\$601,713	\$592,913	Property Tax and City Contribution
	Expenditures	\$698,227	\$702,875	\$691,413	Projected Reserves of \$180,000
	Excess (Deficiency) of Revenues Over Expenditures	<u>(\$100,962)</u>	<u>(\$101,162)</u>	<u>(\$98,500)</u>	
Solid Waste/Sanitation					
116	Revenues	\$2,521,252	\$2,521,252	\$2,440,619	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	<u>(\$182,539)</u>	<u>(\$220,039)</u>	<u>(\$229,016)</u>	
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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
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>	
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	<u>(\$1,961)</u>	<u>(\$23,150)</u>	<u>\$8,128</u>	
Highways (Financially Healthy Fund)					
131	Revenues	\$7,742,948	\$7,756,386	\$6,888,051	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	<u>(\$119,500)</u>	<u>(\$2,123,500)</u>	<u>(\$47,225)</u>	

<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	\$1,977,654	
	Expenditures	\$1,797,019	\$1,787,119	\$1,987,099	
	Excess (Deficiency) of Revenues				
	Over Expenditures	\$152,411	\$122,311	(\$9,445)	Projected Reserves over 975,000
Rural School Debt Service					
152	Revenues	\$1,220,845	\$1,220,845	\$1,836,182	
	Expenditures	\$1,732,013	\$1,732,013	\$2,065,690	
	Excess (Deficiency) of Revenues				
	Over Expenditures	(\$511,168)	(\$511,168)	(\$229,508)	Projected Reserves over \$600,000
High School Debt Service					
156	Revenues	\$1,777,484	\$1,777,484	\$1,927,788	
	Expenditures	\$1,911,194	\$1,911,194	\$1,951,820	
	Excess (Deficiency) of Revenues				
	Over Expenditures	(\$133,710)	(\$133,710)	(\$24,032)	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

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<u>Anderson County, Tennessee</u>		FY 2025	FY 2025	FY 2026	
<u>Other Funds</u>		Original	Amended	Revenues &	
		Budget	Budgeted	Expenditures	
			Amounts		Comments
<hr/>					
Fund					
General Purpose Schools					
141	Revenues	\$77,776,647	\$79,958,603	\$80,382,063	
	Expenditures	\$78,135,202	\$84,257,604	\$81,242,370	
	Excess (Deficiency) of Revenues				
	Over Expenditures	(\$358,555)	(\$4,299,001)	(\$860,307)	Projected Reserves \$13,000,000
<hr/>					
Central Cafeteria Plan					
143	Revenues	\$4,226,840	\$4,491,991	\$5,493,595	
	Expenditures	\$4,802,712	\$5,067,863	\$5,493,595	
	Excess (Deficiency) of Revenues				Projected Reserves \$4,500,000
	Over Expenditures	(\$575,872)	(\$575,872)	\$0	
<hr/>					

General Purpose School

<u>Anderson County, Tennessee</u>		FY 2026	FY 2026	FY 2027	
<u>Fund 141</u>		Original	Amended	Proposed	Increase
Dept		Budget	Budgeted	Revenues & Expenses	or Decrease
<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	\$48,132,207	\$2,644,560
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	\$80,382,063	\$2,605,416
<u>Expenditures</u>					
<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	(\$8,925)
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)	(\$860,307)	

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

FUND	INCREASE									
	PAYROLL	1%	2%	3%	4%	5%	6%	7%	10%	15%
GENERAL	\$23,070,403	\$264,156	\$528,312	\$792,468	\$1,056,624	\$1,320,781	\$1,584,937	\$1,849,093	\$2,641,561	\$3,962,342
LIBRARY	\$301,785	\$3,455	\$6,911	\$10,366	\$13,822	\$17,277	\$20,733	\$24,188	\$34,554	\$51,832
SOLID WASTE	\$133,884	\$1,533	\$3,066	\$4,599	\$6,132	\$7,665	\$9,198	\$10,731	\$15,330	\$22,995
TOURISM	\$125,888	\$1,441	\$2,883	\$4,324	\$5,766	\$7,207	\$8,649	\$10,090	\$14,414	\$21,621
HIGHWAY	\$1,805,054	\$20,668	\$41,336	\$62,004	\$82,671	\$103,339	\$124,007	\$144,675	\$206,679	\$310,018
CHANNEL 95	\$59,366	\$680	\$1,359	\$2,039	\$2,719	\$3,399	\$4,078	\$4,758	\$6,797	\$10,196
TOTAL	\$25,496,380	\$291,934	\$583,867	\$875,801	\$1,167,734	\$1,459,668	\$1,751,601	\$2,043,535	\$2,919,336	\$4,379,003

FUND	INCREASE									
	PAYROLL	1%	2%	3%	4%	5%	6%	7%	10%	15%
Sheriff	\$10,310,010	\$118,050	\$236,099	\$354,149	\$472,198	\$590,248	\$708,298	\$826,347	\$1,180,496	\$1,770,744
Deputies	\$4,159,785	\$47,630	\$95,259	\$142,889	\$190,518	\$238,148	\$285,777	\$333,407	\$476,295	\$714,443
54110 Sheriff	\$4,863,696	\$55,689	\$111,379	\$167,068	\$222,757	\$278,447	\$334,136	\$389,825	\$556,893	\$835,340
54210 Detention	\$4,538,466	\$51,965	\$103,931	\$155,896	\$207,862	\$259,827	\$311,793	\$363,758	\$519,654	\$779,482
54230 Corrections Inc	\$61,300	\$702	\$1,404	\$2,106	\$2,808	\$3,509	\$4,211	\$4,913	\$7,019	\$10,528
54490 Dispatch	\$846,548	\$9,693	\$19,386	\$29,079	\$38,772	\$48,465	\$58,158	\$67,851	\$96,930	\$145,395
EMS	\$5,046,317	\$57,780	\$115,561	\$173,341	\$231,121	\$288,902	\$346,682	\$404,462	\$577,803	\$866,705
Other GF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$23,070,403	\$175,830	\$351,660	\$527,490	\$703,320	\$879,150	\$1,054,980	\$1,230,810	\$1,758,299	\$2,637,449

FUND	INCREASE									
	PAYROLL	500	750	1,000	1,200	1,500	1,750	2,000	2,500	2,500
GENERAL	385	\$220,413	\$330,619	\$440,825	\$528,990	\$661,238	\$771,444	\$881,650	\$1,102,063	\$1,102,063
LIBRARY	9	\$5,153	\$7,729	\$10,305	\$12,366	\$15,458	\$18,034	\$20,610	\$25,763	\$25,763
SOLID WASTE	2	\$1,145	\$1,718	\$2,290	\$2,748	\$3,435	\$4,008	\$4,580	\$5,725	\$5,725
TOURISM	2	\$1,145	\$1,718	\$2,290	\$2,748	\$3,435	\$4,008	\$4,580	\$5,725	\$5,725
HIGHWAY	24	\$13,740	\$20,610	\$27,480	\$32,976	\$41,220	\$48,090	\$54,960	\$68,700	\$68,700
CHANNEL 95	1	\$573	\$859	\$1,145	\$1,374	\$1,718	\$2,004	\$2,290	\$2,863	\$2,863
TOTAL	423	\$242,168	\$363,251	\$484,335	\$581,202	\$726,503	\$847,586	\$968,670	\$1,210,838	\$1,210,838

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

5/29/2026

District	Assessment			Tax Levy		TOTAL LEVY
	Real	Personal	Utilities	Real & Pers	Utilities	
Unincorporated County	1,206,236,120	22,973,193	39,638,690	18,483,620	596,069	19,079,689
Clinton	575,672,720	193,149,152	4,472,150	11,446,989	66,586	11,513,575
Rocky Top	46,605,500	5,981,005	1,544,098	790,743	23,220	813,963
Norris	87,373,245	1,569,145	387,814	1,337,427	5,832	1,343,259
Oak Ridge	1,353,665,520	79,974,531	8,437,532	20,164,147	118,674	20,282,821
Oliver Springs	79,890,440	3,668,699	3,917,642	1,256,479	58,909	1,315,388
TOTAL	3,349,443,545	307,315,725	58,397,926	53,479,405	869,290	54,348,695

XXX-40110	Tax Levy	Collection Rate	Delinquency	Net Tax Collections
County General	15,111,037	0.9500	755,552	14,355,485
Library	450,524	0.9500	22,526	427,998
Solid Waste	1,506,704	0.9500	75,335	1,431,369
Highway	565,280	0.9500	28,264	537,016
Tourism	0	0.9500	0	-
Public Schools	31,256,148	0.9500	1,562,807	29,693,341
Debt Service	1,944,478	0.9500	97,224	1,847,254
Elem Debt Service	222,718	0.9500	11,136	211,582
HS Debt Service	1,871,882	0.9500	93,594	1,778,288
Capital Projects	452,649	0.9500	22,632	430,016
Educational Projects Fund	969,051	0.9500	48,453	920,599
TOTAL	54,350,471		2,717,524	51,632,948

	*Value of a penny		
	Tax Rate	Levy per .01	Net Levy
County General	0.40674	371,516	352,940
Library	0.01213	371,516	352,940
Solid Waste	0.04056	371,516	352,940
Highway	0.01522	371,516	352,940
Tourism	0.00000	#DIV/0!	#DIV/0!
Public Schools	0.84131	371,516	352,940
Debt Service	0.05234	371,516	352,940
Rural Debt Service	0.01485	149,979	142,480
HS Debt Service	0.08235	227,308	215,943
Capital Projects Fund	0.01218	371,516	352,940
Educational Projects Fund	0.02608	371,516	352,940
TOTAL	1.50376		