

FISCAL YEAR

2027



Blount County Budget

with Supplemental Program Information

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Blount County Publicly Elected Officials



Roster of Publicly Elected Officials

County Mayor:

Ed Mitchell



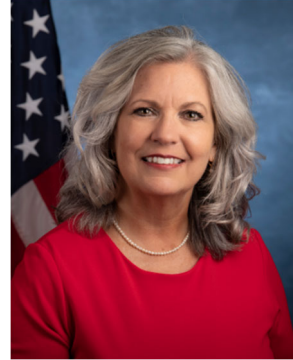
Sheriff's Office

James Berrong



County Clerk:

Gaye Hasty



Highway Department:

Jeff Headrick



Property Assessor:

Todd Orr



Register of Deeds:

Phyllis Lee Crisp



Trustee:

Scott Graves



District Attorney General: Circuit Court Clerk:

Ryan Desmond



Chris Cantrell



Judges:



Circuit Court:

Back Left

Division I: Tammy Harrington

General Sessions:

Back Middle

Division I: Michael Gallegos

Front Right

Division III: William R. Brewer Jr.

Front Left

Division II: David Duggan

Back Right

Division II: Kenlyn Foster

Front Middle

Division IV: Robert Headrick

Board of Commissioners:

District 1:

Jessica Hannah



Earl McMahan



District 2:

Mike Akard



Dyran Bledsoe



District 3:

Scott King



Mike Caylor



District 4:

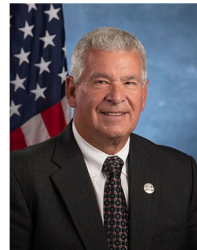
Robbie Bennett



Dawn Regan



John Giles



District 5:

Jared Anderson



Rick Carver



District 6:

Nick Bright



Misty Davis



District 7:

Quentin Caldwell



Staci Crisp Martin



District 8:

Brad Bowers



Jeff Jopling



District 9:

Ron French



Steve Mikels



District 10:

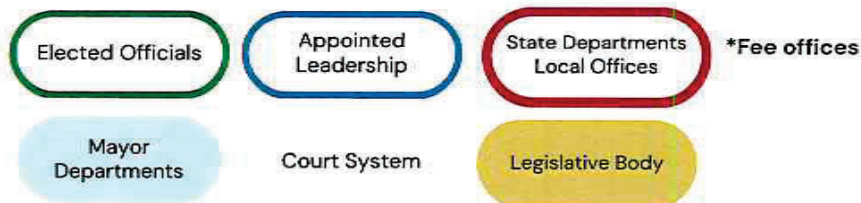
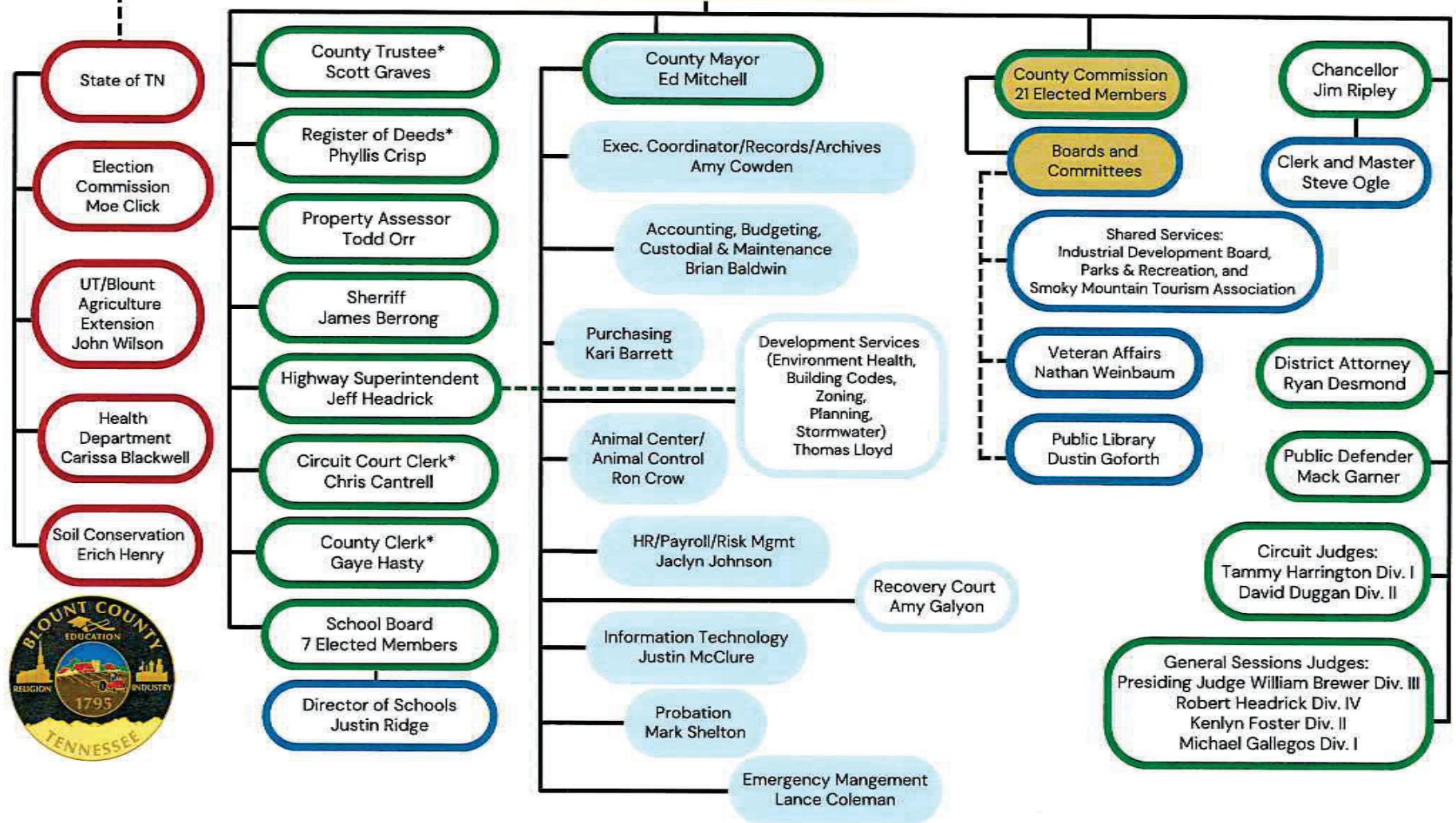
Linda Webb



David Wells



Blount County Citizens



- Boards & Committees**
- Animal Center Advisory Board
 - Audit Committee
 - Beer Board
 - Board of Commissioners
 - Board of Zoning Appeals
 - Budget Committee
 - Commission Rules Committee
 - Commission Workshop
 - Education Committee
 - Emergency Services Board
 - Finance Committee
 - Human Resources Committee
 - Insurance Committee
 - Planning Commission
 - Public Services Committee
 - Purchasing Committee
 - Technology (IT) Committee
 - Veterans Affairs Committee

Budget Overview



**RESOLUTION FIXING THE TAX LEVY IN
BLOUNT COUNTY, TENNESSEE
FOR THE YEAR BEGINNING JULY 1, 2026**

Resolution No. 26-06-001

Resolution Sponsors: Commissioners

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Blount County, Tennessee, assembled in regular session on this 18th day of June, 2026, that the combined property tax rate for Blount County, Tennessee for the year beginning July 1, 2026, shall be \$1.29 on each \$100 of assessed taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

Fund	Rate
General County	\$0.57
Debt Service	\$0.14
Gen. Admin. Capital Projects	\$0.03
General Purpose Schools	\$0.45
Education Capital Projects	<u>\$0.10</u>
Total	\$1.29

SECTION 2. BE IT FURTHER RESOLVED it is further ordered that all business and occupations that are taxable privileges by the State of Tennessee, as provided by existing State Law or laws, be, and the same are hereby declared taxable privileges for County purposes at the same rate and amounts provided by Statutes of the State for State purposes.

SECTION 3. BE IT FURTHER RESOLVED there is also imposed on the sale of beer at wholesale a tax equal to thirty-five dollars and sixty cents (\$35.60) per barrel of thirty-one liquid gallons of beer sold as provided by Chapter 189 of the Public Acts of 2013, approved April 23, 2013, effective July 1, 2013. The tax upon barrels containing more or less than thirty-one gallons shall be taxed at a proportionate rate.

SECTION 4. BE IT FURTHER RESOLVED in accordance with the Chapter 63 Private Act of 2012 there is levied a privilege tax of five percent (5%) on the occupancy of any rooms, lodgings, or accommodations furnished to transients by any hotel, inn, tourist court, tourist cabin, campground, motel or any place in which rooms, lodgings or accommodations are furnished transients for a consideration in Blount County.

SECTION 5. BE IT FURTHER RESOLVED that the Trustee may accept property taxes at any time after July 10th as prescribed in Tennessee Code Annotated in Section 67-1-702.

SECTION 6. BE IT FURTHER RESOLVED that this resolution take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Duly passed and approved on this 18th day of June, 2026.

Certification of Action

Attest

Commission Chairman

County Clerk

Approved: _____

Vetoed: _____

County Mayor

Date

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS,
OFFICES, AND AGENCIES OF
BLOUNT COUNTY, TENNESSEE FOR THE YEAR
BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027**

Resolution No. 26-06-002

Resolution Sponsors: Commissioners

Section 1. Be it resolved by the Board of County Commissioners of Blount County, Tennessee, assembled in regular session on the 18th day of June, 2026, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices, and agencies of Blount County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the year beginning July 1, 2026 and ending June 30, 2027, according to the following schedule:

<u>General Fund</u>	FY25-26 Adopted	FY26-27 Recommended
County Commission	\$139,743	\$139,743
Board of Equalization	\$4,000	\$5,000
Beer Board	\$1,250	\$1,250
Other Boards & Committees	\$162,445	\$162,307
County Mayor	\$429,735	\$440,511
Personnel	\$523,882	\$571,931
Election Commission	\$752,244	\$753,200
Register of Deeds	\$814,716	\$802,548
Planning & Development Services	\$1,458,139	\$1,606,769
County Building Maintenance	\$2,210,042	\$2,177,444
Other General Administration	\$1,152,583	\$1,972,544
Preservation of Records	\$184,793	\$190,605
Risk Management	\$220,540	\$234,107
Accounting and Budgeting	\$765,814	\$835,405
Purchasing	\$655,635	\$708,078
Central Services	\$4,434,500	\$5,198,000
Property Assessor	\$1,703,132	\$1,678,066
County Trustee	\$693,437	\$717,738
County Clerk	\$1,789,349	\$1,869,845
Data Processing	\$2,395,772	\$2,596,772
Other Finance	\$181,031	\$187,052
Circuit Court Judge	\$94,783	\$92,073
Circuit Court Clerk	\$3,471,248	\$3,551,076
Recovery/Criminal Court	\$1,079,946	\$1,127,231
General Sessions Judge	\$1,336,166	\$1,327,487
Chancery Court - Clerk and Master	\$672,861	\$672,456
Juvenile Court	\$1,220,008	\$1,249,707
Public Defender	\$49,616	\$53,528
Judicial Commissioners	\$354,448	\$351,212
Probation	\$884,588	\$846,974
Victim Assistance	\$49,000	\$52,000
Sheriff's Department	\$20,931,634	\$22,496,621
COPS Grant	\$563,987	\$314,717
Sex Offender Registry	\$45,000	\$47,500
Jail	\$14,764,482	\$15,186,315
Workhouse	\$17,444	\$19,224
Juvenile Services	\$2,499,135	\$2,590,284
Fire Prevention	\$111,250	\$111,250

Civil Defense	\$312,880	\$261,220
Other Emergency Management	\$463,994	\$463,994
Local Health Center	\$133,510	\$133,510
Local Health Center-DGA grant	\$1,522,773	\$1,522,847
Animal Control	\$834,877	\$935,326
Animal Shelter Grant - SMACF	\$182,276	\$213,121
Parks and Recreation	\$902,147	\$965,797
Agriculture Extension Service	\$320,300	\$330,973
Soil Conservation	\$193,880	\$194,410
Industrial Development	\$2,312,333	\$1,575,000
Veteran Services	\$267,222	\$278,735
Contributions to Other Agencies	\$131,928	\$140,000
Litter & Trash Grant	\$138,583	\$140,469
General Administration Projects	\$240,500	\$240,500
Public Safety Projects	\$1,929,255	\$2,043,522
Transfers Out - Library & QSCB	\$2,150,000	\$2,150,000
Total General Fund	\$80,854,835	\$84,527,990
Total Courthouse & Jail Maintenance	\$270,132	\$245,000
Total Law Library	\$12,942	\$18,188
Total Public Library	\$2,892,904	\$2,854,624
Total Drug Control Fund	\$239,670	\$273,425
Total Other General Government Special Revenue	\$623,051	\$1,288,095
<u>Highway/Public Works Fund</u>		
Administration	\$1,946,755	\$2,071,337
Highway and Bridge Maintenance	\$8,374,281	\$8,433,156
Operation and Maintenance of Equipment	\$1,213,067	\$1,225,895
Recycle	\$121,754	\$73,190
Total Highway/Public Works Fund	\$11,655,856	\$11,803,578
<u>General Purpose School Fund</u>		
Regular Education	\$60,048,931	\$62,899,387
Special Education	\$12,862,699	\$13,235,769
Vocational Education	\$5,158,157	\$4,789,968
Retiree Benefits	\$1,119,441	\$1,125,000
Attendance	\$113,436	\$150,861
Health Services-Clinic Personnel	\$1,628,513	\$1,611,007
Other Student Support-Guidance	\$3,045,021	\$3,399,740
Regular Education Support	\$2,741,556	\$3,548,063
Special Education Support	\$1,001,310	\$1,026,643
Vocational Education Support	\$129,303	\$142,153
Board of Education Services	\$2,266,664	\$2,296,778
Director of Schools	\$866,085	\$1,131,903
Office of the Principal	\$8,156,328	\$8,937,804
Fiscal Services	\$297,965	\$348,363
Operation of Plant	\$8,920,552	\$9,396,311
Maintenance of Plant	\$3,568,457	\$3,716,160

Transportation	\$6,572,397	\$7,844,218
Technology	\$2,049,239	\$2,384,707
Early Childhood Education	\$916,169	\$878,185
Regular Capital Outlay	\$2,029,918	\$382,600
Transfers Outs	\$1,180,000	\$0
Total General Purpose School Fund	\$124,672,141	\$129,245,620
<i>Federal School Projects Fund</i>		
Regular Instruction Program	\$2,080,349	\$2,131,500
Special Education Program	\$630,906	\$1,266,500
Vocational Education Program	\$204,005	\$343,400
Health Services	\$8,000	\$0
Other Student Support	\$22,000	\$48,500
Regular Education Support	\$1,071,222	\$1,170,400
Special Education Support	\$1,498,201	\$1,653,500
Vocational Education Support	\$3,000	\$5,000
Early Childhood Education	\$0	\$1,000
Transportation	\$1,900,000	\$10,000
Regular Capital Outlay	\$0	\$0
Transfers Out	\$32,500	\$4,000
Total Federal School Projects Fund	\$7,450,183	\$6,633,800
Total Central Cafeteria Fund	\$6,880,530	\$6,880,530
Total Extended Day Care Program Fund	\$1,885,454	\$2,136,309
<i>General Debt Service Fund</i>		
General Government Principal	\$11,800,000	\$11,400,000
General Government Interest	\$5,250,000	\$4,875,000
General Government Other	\$530,000	\$480,000
Total General Debt Service Fund	\$17,580,000	\$16,755,000
Total Highway & Street Capital Projects	(\$5,367)	\$230,000
Total Education Capital Projects	\$4,905,204	\$2,815,000
Total General Administration Capital Projects	\$306,525	\$490,000
Total Budget FY 25-26	\$260,224,060	\$266,197,159

Section 2. Be it further resolved that the budget for the School Federal Projects Fund shall be the budget approved for separate projects within the fund by the Tennessee Department of Education.

Section 3. Be it further resolved that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and the Sheriff and their officially-authorized deputies and assistants may severally be entitled to receive under State laws heretofore or hereafter enacted, expenditures out of commissions, and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and the Sheriff may be made for such purposes and in such amounts as may be authorized by existing laws or by valid order of any court having power to make such appropriations. Any excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the General Fund as provided by law.

Section 4. Be it further resolved that if any fee officials, as enumerated in Section 8-22-102, T.C.A., operate under provisions of Section 8-22-104, T.C.A., provisions of the preceding paragraph shall not apply to those particular officials.

Section 5. Be it further resolved, that any amendment to the budget shall be approved as provided in Section 5-9-407, T.C.A.

One copy of each amendment shall be filed with the County Clerk, one copy with the Chairman of the Budget Committee, and one copy with each divisional or departmental head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund.

Section 6. Be it further resolved that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the County shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department of the County in excess of the appropriation made herein for such office, agency, institution, division or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2026. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

Section 7. Be it further resolved that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2025-26 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made.

The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Mayor and countersigned by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2026.

Section 8. Be it further resolved that the delinquent County property taxes for the year 2023 and prior years and the interest and penalty hereon collected during the year ending June 30, 2026 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2025. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

Section 9. Be it further resolved, that all unencumbered balances of appropriations remaining at the end of the year shall lapse, and be of no further effect at the end of the year at June 30, 2026.

Section 10. Be it further resolved, that any resolution or part of a resolution which has heretofore been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

Section 11. Be it further resolved, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2025. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Section 12. Be it further resolved that the interest earned on funds held temporarily idle for the Blount County Library and Library fines collected be designated toward the Blount County Library Capital uses.

Section 13. Be it further resolved, that the property tax discounts as authorized by T.C.A. 67-5-1804 (a) for early payment for real property payments shall be 2% of the ad valorem real property taxes currently due if such taxes are paid within thirty (30) days and 1% if paid after more than thirty (30) but less than sixty (60) under the guidelines of T.C.A. 67-5-1804 (a).

Section 14. Be it further resolved, the Blount County Commission is committed to long-term solutions for the County's needs including the orderly and systematic financing and acquisition of public improvements. To achieve that goal, the Commission recognizes the value of a long-term capital plan and reaffirms its commitment to the 3-5 year capital improvements concept to address those issues.

Section 15. Be it further resolved, Interest Earnings would be credited to the General County, Library, Drug Control, Highway, General Purpose Schools, Cafeteria, Extended Care, Educ. Cap. Projects, General Liability, Worker's Compensation, Employee Health and Dental, Drug Task Force, and District Attorney Funds based on the average month-end balances per the Trustee's Report, and the interest rate earned by the Trustee for all funds. Interest Earnings not credited as above will be credited to the Debt Service Fund.

Section 16. Be it further resolved that included in this budget is a supplement for the Sheriff as approved in prior years for the workhouse and the juvenile detention center equal to 10% of his base salary, each.

Section 17. Be it further resolved that included in this budget is a supplement for the Circuit Court Clerk as approved in prior years for the serving of more than one court, equal to 10% of his base salary, as authorized by T.C.A. 8-24-102 (2).

Section 18. Be it further resolved that included in this budget is a supplement for the Highway Superintendent as approved in prior years for oversight of development equal to 20% of his base salary.

Section 19. Be it further resolved, that amounts approved and hereby appropriated for County Official salaries exceed the minimum required by state statute and are hereby approved above that minimum.

Passed this 18th day of June, 2026.

Certification of Action

Attest

Commission Chairman

County Clerk

Approved: _____

Vetoed: _____

County Mayor

Date

**A RESOLUTION ESTABLISHING CAPITAL OUTLAY PLAN IN
BLOUNT COUNTY, TENNESSEE
FOR THE YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027**

Resolution No. 26-06-003

Resolution Sponsors: Commissioners

WHEREAS, it is deemed to be in the best interest of Blount County, to adopt the Capital Outlay plan as requested.

WHEREAS, Resolution No. 25-06-003 will be superseded by this Resolution if approved for FY 26-27.

WHEREAS, attached to this resolution is the FY 26-27 Capital Exhibit.

WHEREAS, the FY 26-27 Capital Exhibit is meant to be updated and made available as requested throughout the fiscal year.

WHEREAS, approval by Blount County Budget Committee and Blount County Commission is required.

NOW THEREFORE, BE IT RESOLVED BY THE Board of Commissioners of Blount County, Tennessee assembled in regular session this 18th day of June 2026 that the capital items/projects attached hereto in the exhibit entitled “Capital Exhibit” are hereby approved and this resolution will supersede Resolution No. 25-06-003.

Duly authorized and approved this 18th day of June, 2026.

CERTIFICATION OF ACTION ATTEST

Commission Chairman

County Clerk

Approved: ____

Vetoed: ____

County Mayor

Date

Budgeted Fund Descriptions

101 - General Fund: This fund supports the core operations of county government. It finances essential services such as administration, public safety, public health, and general operations across county departments. This fund ensures the resources necessary for daily functions, regulatory compliance, and the delivery of services that support the county's overall mission.

112 – Courthouse & Jail Maintenance Fund: This fund supports the upkeep and operation of the county's courthouse and jail facilities. It finances essential repairs, maintenance, and facility operations to ensure these buildings remain safe, functional, and compliant with regulatory standards.

115 - Public Library Fund: This fund supports the core operations of the county's public library system. It finances essential services such as library administration, community programming, collection development, technology access, and general operations across library branches. This fund ensures the resources necessary for daily functions, regulatory compliance, and the delivery of educational and informational services that support the county's overall mission of learning, literacy, and community enrichment.

122 – Drug Control Fund: This fund supports efforts to reduce illegal drug activity within the county. It finances enforcement operations, prevention initiatives, and related public safety activities that help protect the community and uphold drug-control laws.

127 - Other General Government Special Revenue: This fund supports various county programs that fall outside core operating funds. It finances designated projects and services that enhance government operations and address specific community or departmental needs.

131- Highway General Fund: This fund supports the construction, maintenance, and operation of the county's road and transportation infrastructure. It finances essential services such as roadway maintenance, snow and ice control, traffic safety improvements, bridge upkeep, and general transportation operations. This fund ensures the resources necessary to maintain safe, efficient travel routes, comply with state and federal transportation regulations, and deliver services that support mobility and economic activity throughout the county.

141- General Purpose School Fund: This fund supports the core operations of the county's public-school system. It finances essential services such as classroom instruction, student support, transportation, school administration, and general educational operations across all district schools. This fund ensures the resources necessary for daily instruction, regulatory compliance, and the delivery of academic and support services that advance the county's mission to provide high-quality education for all students.

151 - Debt Service Fund: This fund supports the county's obligations related to long-term borrowing. It finances essential services such as the payment of principal, interest, and associated costs on outstanding bonds and loans issued for county facilities, infrastructure, and capital projects. This fund ensures the resources necessary to maintain the county's creditworthiness, comply with financial regulations, and uphold commitments that support the county's long-term fiscal stability and investment in public assets.

Capital Fund Descriptions

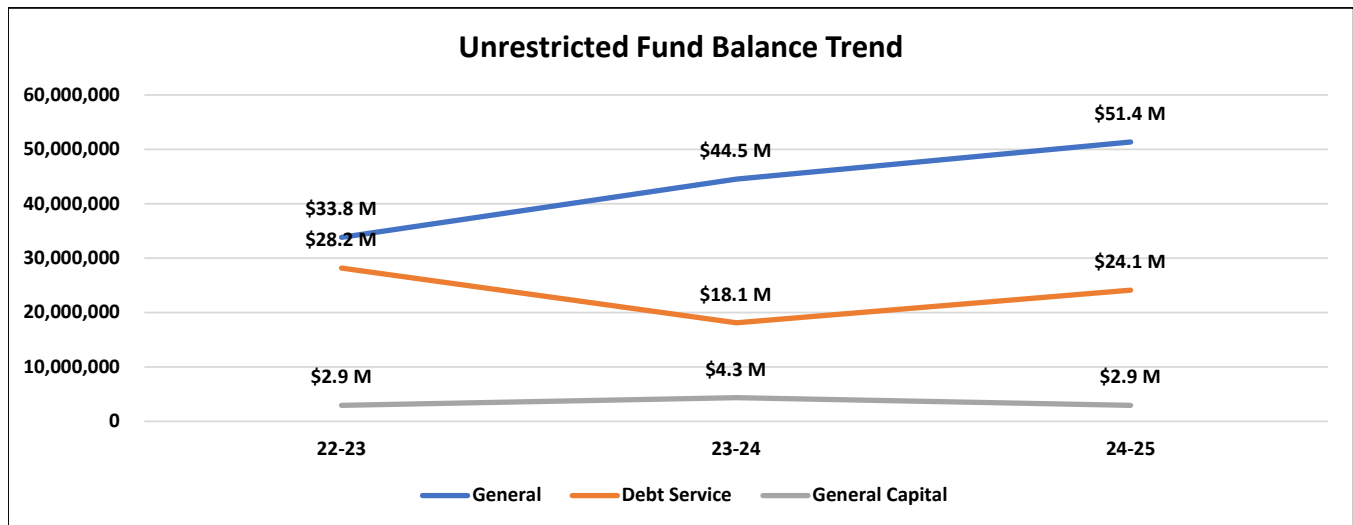
176 - Highway Capital Fund: This fund supports the county's long-term investment in transportation infrastructure. It finances major capital projects such as road construction, bridge improvements, large-scale resurfacing, equipment replacements, and other significant upgrades to the county's transportation network. This fund ensures the resources necessary to maintain safe and efficient infrastructure, comply with state and federal standards, and support the county's long-range mobility and economic development goals.

177 - School Capital Fund: This fund supports the county's long-term investment in public school facilities. It finances major capital projects such as new school construction, building expansions, large-scale renovations, safety and security upgrades, and significant repairs or replacements of critical systems and equipment. This fund ensures the resources necessary to maintain safe, modern, and functional learning environments, comply with facility standards, and support the county's long-range educational infrastructure needs.

189 - General County Capital Fund: This fund supports the county's major capital improvements across general government operations. It finances significant long-term projects such as facility construction and renovation, major equipment purchases, technology upgrades, infrastructure improvements, and other large-scale investments that extend beyond routine operating needs. This fund ensures the resources necessary to maintain safe, efficient, and modern county facilities and systems, support compliance with regulatory and safety standards, and advance the county's long-term capital planning and strategic goals.

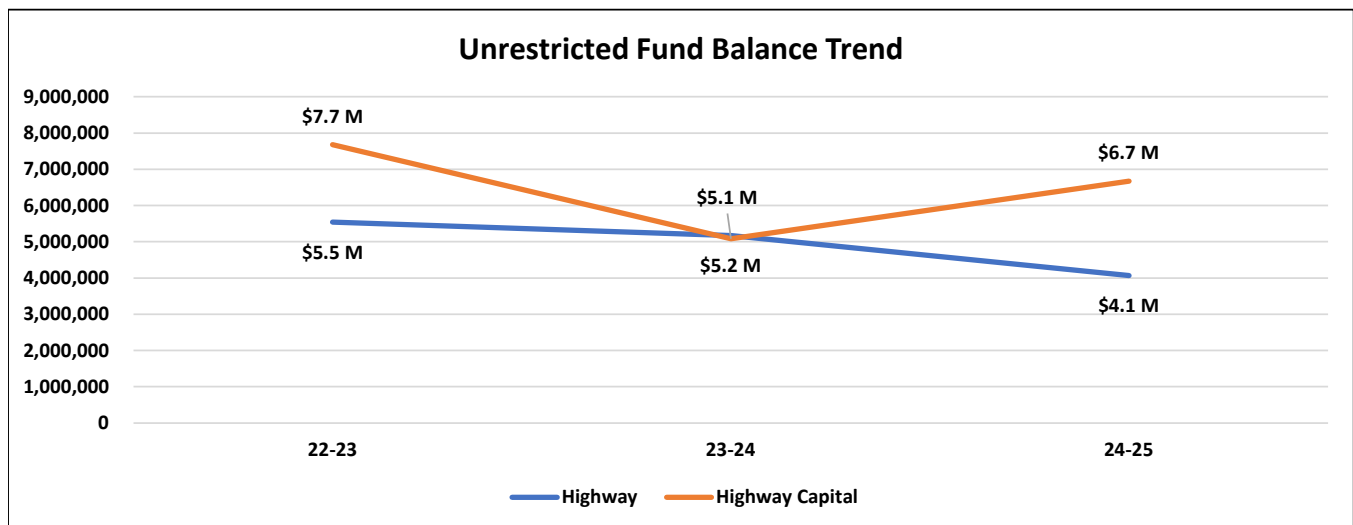
General County Fund Balances

	Fund	22-23	23-24	24-25
101	General			
	Fund Balance Unrestricted	33,794,635	44,534,530	51,350,461
	Fund Balance Restricted	15,490,958	12,032,986	11,335,895
	Total Fund Balance	49,285,593	56,567,516	62,686,356
	Total Revenue	73,116,873	82,953,940	82,397,953
	Total Expenditures	68,367,454	74,549,396	76,835,319
	Surplus/(Deficit)	4,749,419	8,404,544	5,562,634
	Net Change	4,002,225	7,281,923	6,118,840
151	Debt Service			
	Fund Balance Unrestricted	28,197,028	18,111,115	24,122,270
	Fund Balance Restricted	1,699,873	15,227,204	12,198,646
	Total Fund Balance	29,896,901	33,338,319	36,320,916
	Total Revenue	18,499,441	18,831,942	18,714,310
	Total Expenditures	17,028,766	16,448,509	13,969,683
	Surplus/(Deficit)	1,470,675	2,383,433	4,744,627
	Net Change	2,149,796	3,067,996	2,982,597
189	General Capital			
	Fund Balance Unrestricted	2,916,377	4,304,086	2,929,759
	Fund Balance Restricted	909,071	0	0
	Total Fund Balance	3,825,448	4,304,086	2,929,759
	Total Revenue	1,706,877	2,236,904	2,295,790
	Total Expenditures	1,555,507	1,690,766	3,670,117
	Surplus/(Deficit)	151,370	546,138	(1,374,327)
	Net Change	151,370	478,638	(1,374,327)



Highway Fund Balances

	Fund	22-23	23-24	24-25
131	Highway			
	Fund Balance Unrestricted	5,543,034	5,169,488	4,066,488
	Fund Balance Restricted	0	0	0
	Total Fund Balance	5,543,034	5,169,488	4,066,488
	Total Revenue	10,020,929	15,197,650	12,825,953
	Total Expenditures	12,083,604	12,093,130	13,969,683
	Surplus/(Deficit)	(2,062,675)	3,104,520	(1,143,730)
	Net Change	(6,732,881)	(373,546)	(1,103,000)
176	Highway Capital			
	Fund Balance Unrestricted	7,674,135	5,078,875	6,672,856
	Fund Balance Restricted	0	0	0
	Total Fund Balance	7,674,135	5,078,875	6,672,856
	Total Revenue	4,258,528	443,956	2,895,821
	Total Expenditures	4,087,400	6,553,677	1,301,840
	Surplus/(Deficit)	171,128	(6,109,721)	1,593,981
	Net Change	4,851,493	(2,595,260)	1,593,981

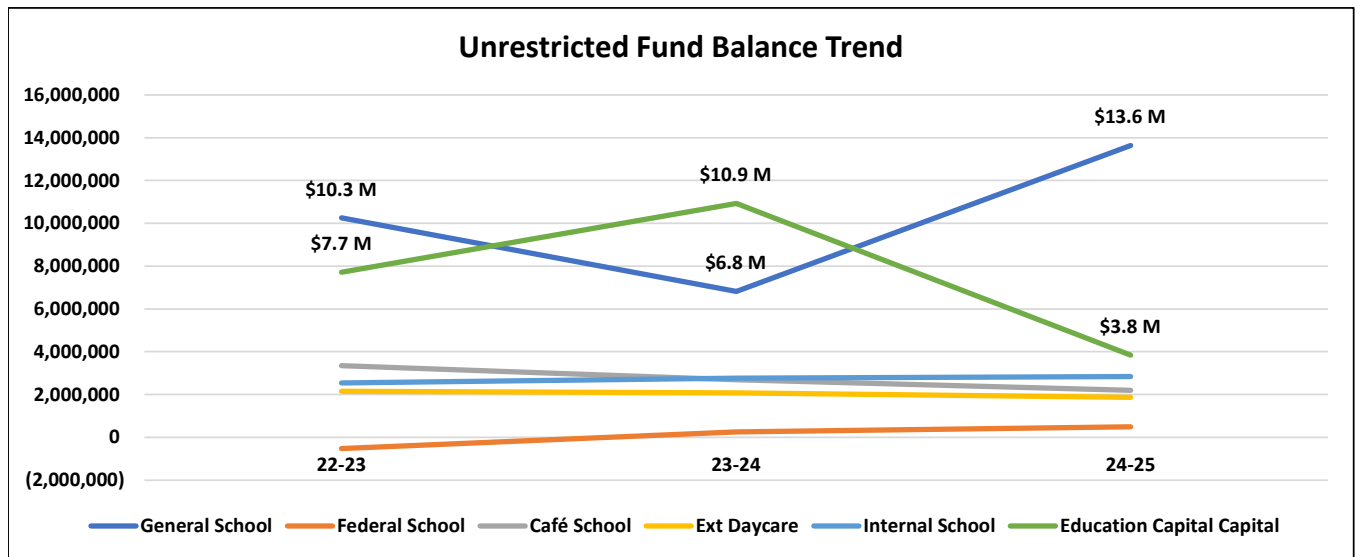


Blount County Schools Fund Balances

	Fund	22-23	23-24	24-25
141	General School			
	Fund Balance Unrestricted	10,250,865	6,818,419	13,647,149
	Fund Balance Restricted	4,512,722	7,900,838	3,230,944
	Total Fund Balance	14,763,587	14,719,257	16,878,093
	Total Revenue	103,447,560	118,165,644	122,191,028
	Total Expenditures	108,876,202	117,390,108	118,415,895
	Surplus/(Deficit)	(5,428,642)	775,536	3,775,133
	Net Change	(6,347,854)	(44,330)	2,158,836
142	Federal School			
	Fund Balance Unrestricted	(525,765)	250,000	503,421
	Fund Balance Restricted	250,000	28,787	0
	Total Fund Balance	(275,765)	278,787	503,421
	Total Revenue	17,526,806	14,051,048	8,012,163
	Total Expenditures	17,618,505	13,160,880	8,037,620
	Surplus/(Deficit)	(91,699)	890,168	(25,457)
	Net Change	(539,284)	554,643	224,543
143	Café School			
	Fund Balance Unrestricted	3,352,401	2,698,061	2,203,438
	Fund Balance Restricted	0	0	0
	Total Fund Balance	3,352,401	2,698,061	2,203,438
	Total Revenue	6,578,934	6,252,330	5,911,824
	Total Expenditures	7,095,938	6,906,670	6,524,022
	Surplus/(Deficit)	(517,004)	(654,340)	(612,198)
	Net Change	(517,004)	(654,340)	(612,198)
146	Ext Daycare			
	Fund Balance Unrestricted	2,150,522	2,072,121	1,879,003
	Fund Balance Restricted	0	0	0
	Total Fund Balance	2,150,522	2,072,121	1,879,003
	Total Revenue	3,019,118	2,366,213	1,917,366
	Total Expenditures	2,519,782	2,444,614	2,110,481
	Surplus/(Deficit)	499,336	(78,401)	(193,115)
	Net Change	499,336	(78,401)	(193,115)
	Internal School			
	Fund Balance Unrestricted	2,539,475	2,766,571	2,847,847
	Fund Balance Restricted	0	0	0
	Total Fund Balance	2,539,475	2,766,571	2,847,847
	Total Revenue	4,698,096	5,351,527	5,689,295
	Total Expenditures	4,243,963	5,124,431	5,608,019
	Surplus/(Deficit)	454,133	227,096	81,276
	Net Change	454,133	227,096	18,276

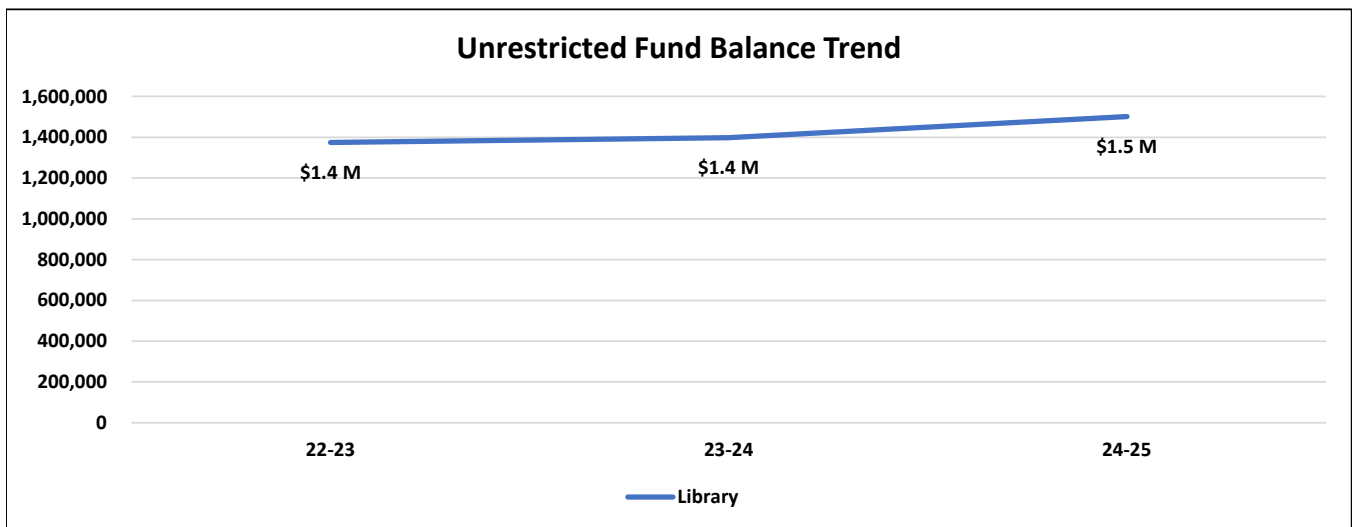
Blount County Schools Fund Balances

177	Education Capital			
	Fund Balance Unrestricted	7,717,576	10,940,843	3,849,380
	Fund Balance Restricted	1,307,727	0	0
	Total Fund Balance	9,025,303	10,940,843	3,849,380
	Total Revenue	18,735,489	7,398,368	7,530,659
	Total Expenditures	16,436,968	6,847,135	15,988,419
	Surplus/(Deficit)	2,298,521	551,233	(8,457,760)
	Net Change	3,665,318	1,915,540	(7,091,463)



Library Fund Balance

	Fund	22-23	23-24	24-25
115	Library			
	Fund Balance Unrestricted	1,374,860	1,397,623	1,500,869
	Fund Balance Restricted	0	0	0
	Total Fund Balance	1,374,860	1,397,623	1,500,869
	Total Revenue	2,819,018	2,861,854	3,103,034
	Total Expenditures	2,601,391	2,839,091	2,999,788
	Surplus/(Deficit)	217,627	22,763	103,246
	Net Change	217,627	22,763	103,246



Blount County Government

2026-27 Budget Manual



PHONE: (865) 273-5700
FAX: (865) 273-5705
EMITCHELL@BLOUNTTN.ORG



341 COURT STREET
MARYVILLE, TN 37804-5906
WWW.BLOUNTTN.ORG

BLOUNT COUNTY MAYOR
ED MITCHELL

"LET'S BE BLOUNT...WORK HARD. WORK HONEST. WORK TOGETHER"

MEMO

TO: Blount County Budget Committee
Justin Ridge, Blount County School Superintendent
Chris Pass, Blount County School Board Chair
Jeff Headrick, Blount County Highway Superintendent

FROM: Ed Mitchell, Mayor

CC: Scott Graves, Blount County Trustee
Todd Orr, Blount County Property Assessor
Brian Baldwin, Finance Director

RE: Penny Valuation for FY 26-27

DATE: March 11, 2026

Pursuant to T.C.A. 5-12-207, I am submitting an estimated value for what we expect the penny to generate in tax dollars for fiscal year ending June 30, 2027.

Based upon the property valuations submitted by the Blount County Property Assessor's Office and the Office of State Assessed Properties, the estimated value of a penny is to be approximately \$852,500. This represents our best estimate given that property appeals will not be finalized until June.



Blount County Accounting & Budgeting

Brian Baldwin, Director

341 Court Street, Maryville, TN 37804-5906

Phone: 865-273-5700

www.blounttn.org

To: Elected Officials and Department Heads

From: Brian Baldwin, Director of Accounts & Budgets

Date: January 26, 2026

RE: Budget Manual for Fiscal Year 2026-27

I want to thank you for the effort I know each of you will put into this year's budget process. We understand how much work is involved and want to express my appreciation of the work that is to come this spring. With that in mind, here are some key dates for our process:

- January 26, 2026:
- February 17, 2026:
- March 20 and 27, 2026: Budget Committee Workshop Presentations – This is when the individual departments will present their budgets. Times slots and locations to be announced later.

Second, please find attached the Budget Manual for the FY 2026-27 Budget Process.

- The Budget Process Presentation from January 20th.
- The Budget Calendar, as presented by the Mayor, recommended by the Budget Committee, and approved by the County Commission at the December, 2025 regular meeting.
- Payroll taxes and benefits rate chart.
- "ADDITIONAL BUDGET REQUEST" form is only required if you are asking for additional personnel, operating, or capital increases for the next budget cycle. *Please do not enter any additional requests into Munis. Instead, follow the budget approval process and check for verification.*
- Current Capital Plan

A new addition to our budget process this year is a draft Budget Book for your review. Please review the document for accuracy and let us know if there is additional data you would like to have included to help explain your program or show the impact your department has on Blount County citizens.

Finally, should you have any questions throughout this process, please do not hesitate to contact Tyler Hurst at thurst@blounttn.org, or 273-5718

Blount County Budget Process Calendar

FY 2025-2026

(Subject to change as needed)

December 11	December Budget Committee Meeting - Budget Calendar approval
January 8	January Budget Committee Meeting
January 20	Informational Budget Process Meetings: Budget Manual and Guidelines - session via Zoom - 11:00 AM (Session will be recorded and available online)
January 26	Budget Items From Finance to Departments: • Personnel Reconciliation: department's personnel file will be sent out. • Munis available to enter FY 26-27 operating budget requests, and Finance posts budget manual, including guidelines on the County website in accordance with TCA 5-12-206 • Budget estimates (revenues & expenditures) for the remainder of FY 25-26 to be sent out for review
February 12	February Budget Committee Meeting
February 17	Items due from Departments to Finance: • Budget entry for all operational items due and Munis no longer available to enter operating budget requests for FY 25-26 • Personnel Reconciliation: department's personnel file is due. This file should include updated information on all current staff, recent hires, terminations, vacancies, and any position changes • Additional Requests due to Finance via email
March 12	March Budget Committee Meeting
March 15	- Mayor to recommend value of penny on tax rate to the Budget Committee for approval { <i>March 15 - TCA 5-12-207 deadline for penny on tax rate recommendation</i> }
March 20 & 27	Budget Workshop Meetings at Blount County Courthouse
April 1	Deadline for the <i>Director of Schools</i> and the <i>Highway Superintendent</i> to present their proposed budgets and proposed tax rate to fund their proposed budgets to the Budget Committee (Per TCA 5-12-208(b))
April 9	April Budget Committee Meeting

- May 14** **May Budget Committee Meeting**
- The Budget Committee shall review and make the final recommendation for the following: Appropriation Resolution, Capital Outlay Resolution and Tax Rate Resolution.
- May 21** **Commission Meeting**
- Consolidated budget, appropriations and tax rate resolution shall be presented to the County Legislative Body for information only
- June 11** **Monday Public Hearing on Proposed 2026-27 Budget**

June Budget Committee Meeting
- June 18** **County Commission to vote on the 2026-2027 Appropriation Resolution, Capital Outlay Resolution and Tax Rate Resolution and the recommended 2026-2027 Budget.**

Blount County Payroll Taxes & Benefits Rates for FY 2026-2027

Rates referenced are the most recent rates made available as of January 2026. Rates are subject to change. If so, all accounts will have to compensate for any changes within their own line items.

Tax / Benefit	Object	Specific Guidelines	Rate
Social Security	520100	FOR ALL EMPLOYEES Calculate: Annual Salary up to \$142,800 per employee x Rate	6.2%
State Retirement	520400	FOR FULL-TIME EMPLOYEES ONLY Calculate: Annual Salary x Rate All General County & Highway (Excluding Sheriff's Public Safety Officers) AND Classified School Employees (Includes non-classified Federal Projects & Cafeteria Employees) AND Fund 128 Drug Court Employees Sheriff's Public Safety Officers ONLY – Retirement Bridge Plan (General County Rate + 3.5%) Professional School Teachers in GPSF 141 and Certified Federal Projects Teachers (Hybrid = 2.99%) Public Library	7.44% 10.94% 5.77% 8.82%
Employer Life Insurance	520600	FOR FULL-TIME EMPLOYEES ONLY Per full-time employee per \$1,000 of annual salary per month. Minimum Employer Liability is \$10,000 Annual Salary; Maximum Employer Liability is \$50,000 Annual Salary Calculate: Annual Salary up to \$50,000 per employee divided by 1,000 x Rate x 12 months (benefit rounded to next higher \$1000)	\$0.099
Employer Health Insurance	520700	FOR FULL-TIME EMPLOYEES ONLY · Employee Only · Employee + Spouse · Employee + Child(ren) · Family *This is employer cost regardless of Plan chosen; Employee cost varies per Plan	\$598.00 \$1,388.00 \$1,388.00 \$1,388.00
Tele-Medicine	520700	FOR FULL-TIME EMPLOYEES ONLY Monthly	\$5.00
Employer Dental Insurance	520800	FOR FULL-TIME EMPLOYEES ONLY Monthly	\$23.54
Unemployment	521000	FOR ALL EMPLOYEES Rates are applied to all employees up to \$7,000 annually. Excludes Schools, Federal Projects, Board Members, and Elected Officials General County Highway Cafeteria – (changed to reimbursement method)	0.30% 0.30% 0.00%
Employer Medicare	521200	FOR ALL EMPLOYEES Withheld on all wages earned. Calculate: Annual Salary x Rate	1.45%

Tax / Benefit	Object	Specific Guidelines	Amount
Workers Compensation Insurance	551300	FOR ALL FUNDS/EMPLOYEES	
		General County	\$47,662
		Public Library	\$6,200
		Sheriff's Department	\$432,135
		Highway Department	\$76,259
		Schools	\$504,157
General Liability Insurance	550600	FOR ALL FUNDS	
		General Fund 101-52220	\$806,189
		Library Fund 115-56500	\$36,000
		Highway Department Fund 131-61000	\$228,474
		General Purpose School Fund 141-72310	\$462,171

BUDGET REQUEST

Fund and Department:

☐ Capital Request

Elected Official or Department Head:

☐ Personnel Request

☐ Operational Request

SUMMARY

Bottom Line / Problem Statement:

Request from County Commission:

BUSINESS CASE

Cost:

Return on Investment:

Benefit:

Budget Impact:

2025 Original Budget:	\$	Revenue Request:	\$ or Use of FB
2025 Budget Estimate:	\$	Expense Request:	\$
2026 Requested Budget:	\$		

PROCUREMENT (Capital Request)

Type of Procurement Required:

Please Select One

Date Pricing Acquired:

Procurement or Contract Terms:

Please Select One

Architect or Engineer of Record

Budget Amendment Guidelines

(Revised February 11, 2013)

Blount County operates under the State of Tennessee County Budgeting Law of 1957, TCA 5-12-101 et seq. in accordance with the provisions put in place by Blount County's internal controls and the Local Option Budgeting Law of 1993 under the TCA 5-12-201 et seq.

The signature of the County Mayor on transfers is a required internal control set forth by the Director of Accounts and Budgets as part of Blount County's continued commitment to accountability and transparency.

The following summarizes the guidelines on budget amendments and the TCA codes they are based on:

Requires both Budget Committee AND Commission approval:

Increases/Decreases TCA 5-12-212

Transfers between different account numbers (major category, also known as "department") TCA 5-12-213 (a)(3)

Requires Department Manager's AND County Mayor's signature (or School Board approval) only, with a copy to the Budget Committee:

All transfers involving salary and/or benefit lines TCA 5-12-213 (a)(1)

All transfers between budget lines 300-799 in the same account
Number TCA 5-12-213 (a)(1)(2)



JASON E. MUMFORD
Comptroller

March 4, 2026

Memorandum

To: County and city mayors in property tax revalue counties

From: E. Robin Pope, Executive Secretary
State Board of Equalization 

Subject: **Certified tax rate compliance**

Jurisdictions completing reappraisal or value updating programs approved by the State Board of Equalization are required by law to calculate a "certified tax rate" based upon the revalued tax base within the jurisdiction. The rate is calculated at the level which will produce the same property tax revenue from properties previously on the roll as was billed for those properties for the previous year. To comply with this law, please take note of the following actions:

1. Calculation. You will be provided a calculation form with our estimate of the certified rate through the assessor's office. Note that the law does not permit the rate to be rounded up. Tax rates may be adopted in fractions of a cent but rounding up the certified rate is not permitted. *The form should be returned to this office with your signature and the signature of the assessor.*

2. Determination. The county commission (or city council or board) must officially determine the certified rate by simple action of the body on motion and second. If the certified rate is sufficient to meet the new budget, the governing body may proceed to adopt the actual tax rate, and no further compliance steps are required. *Please note, some jurisdictions may experience a decline in reappraisal values such that the certified (tax-neutral) rate becomes higher than the year before. This does not change certified rate compliance. If the rate needed for your budget is higher than last year's rate but still lower than the certified (tax-neutral) rate, the city or county may adopt an actual rate higher than last year but lower than the certified rate, without the special newspaper notice and hearing that must normally accompany a levy in excess of the certified rate.*

3. Publication. *If the certified rate will not be sufficient to meet the new budget, the governing body should direct the clerk to arrange publication of a newspaper notice, "Notice of public hearing to consider whether to exceed the certified tax rate". A sample notice is attached and should be used.*

Page 2
Memorandum
March 4, 2026

4. Hearing and adoption of actual tax rate. At the conclusion of the public hearing, the governing body may proceed to adopt the actual tax rate.

5. Documentation. The county or city should send our office a copy of the newspaper affidavit of publication within 30 days of publication, and if the certified tax rate is exceeded, we should also be sent a certified copy of the tax rate resolution or ordinance.

This is a brief outline of the process. Please call if we may be of further assistance.

c: Assessor of Property
 Trustee
 Finance Directors/City Recorders

Enc.

Example of newspaper advertisement notifying the public of intent to exceed the certified tax rate:

NOTICE OF INTENT TO EXCEED CERTIFIED TAX RATE

The [County Commission][Board of Mayor and Aldermen] of [county or city] will conduct a public hearing on _____, at _____ p.m., on the [county's][city's] intent to exceed the certified (tax neutral) property tax rate. This public hearing will be held at _____. [*Optional:* The certified tax rate as defined by T.C.A. § 67-5-1701 is \$_____ per \$100 of assessed valuation. The City's proposed FY _____ budget, if adopted, will require a proposed tax levy of \$_____ per \$100 of assessed valuation.]

CTR Notice

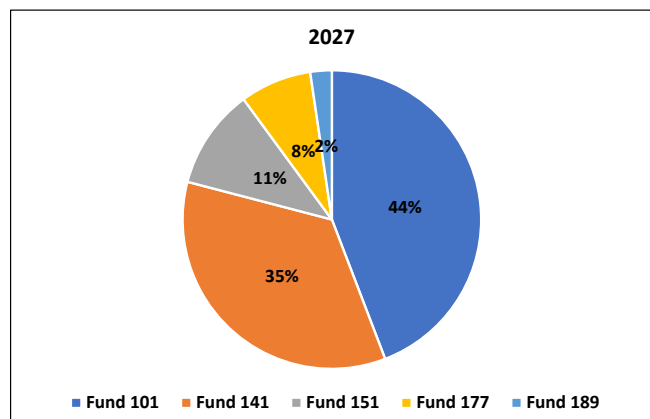
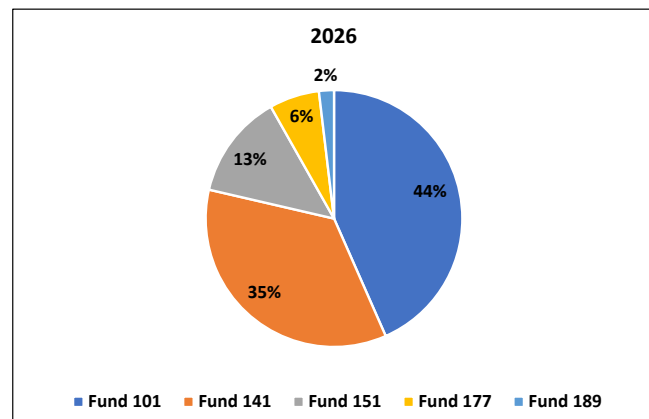
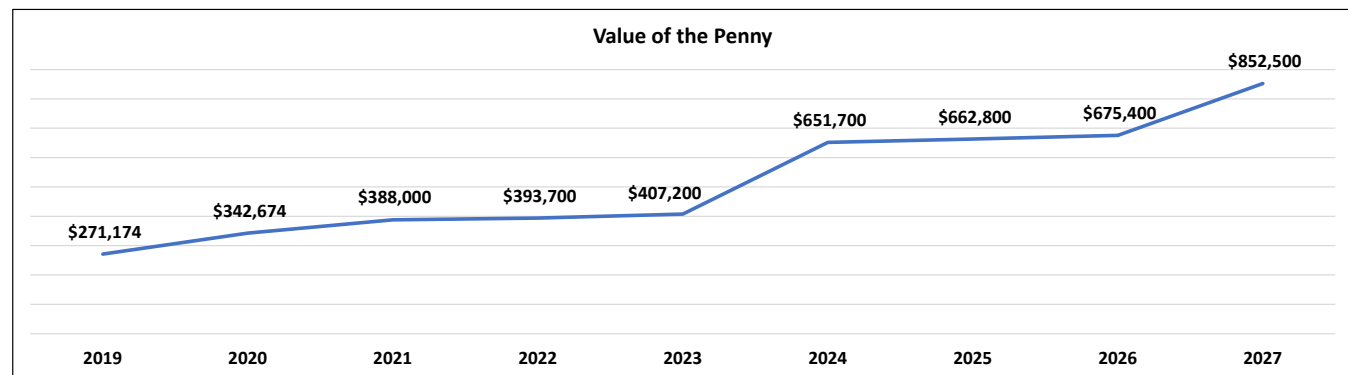
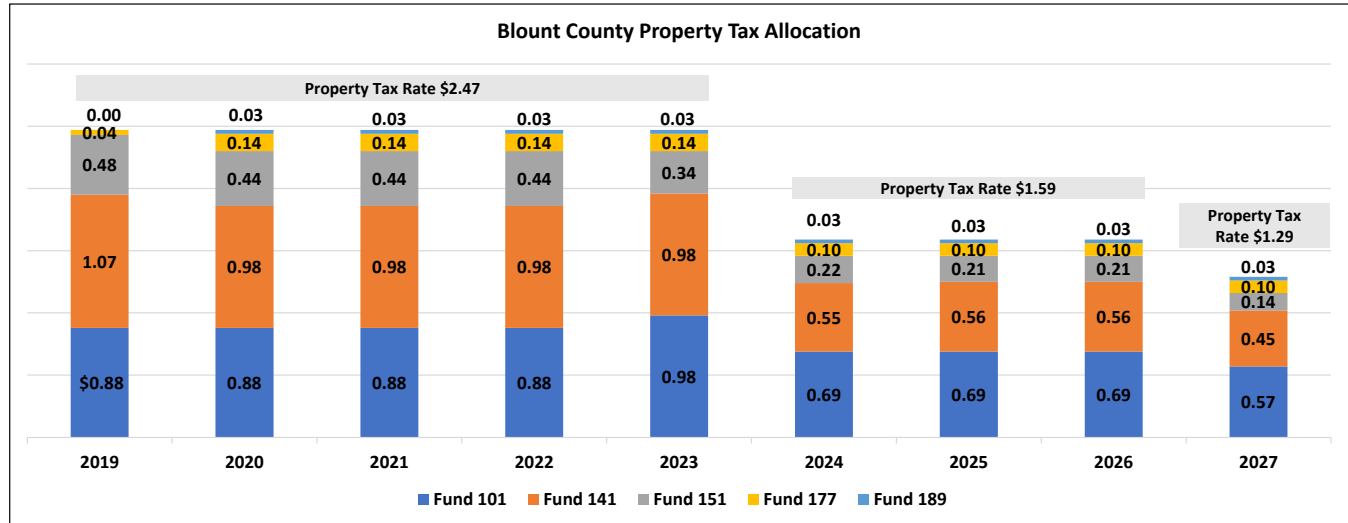
Revenue



Property Tax Revenue

The Property Assessor determines the appraised value of real estate, and properties are assessed according to state classification rates. The county commission then sets the property tax rate, which is applied to the assessed value to calculate the tax owed. Property taxes are typically due annually and are collected by the county trustee. Revenue generated at the county level primarily funds local services such as public schools, sheriff's offices, road maintenance, and other essential county operations.

Description		2024 Actual		2025 Actual		2026 Budget		2027 Budget
Property Tax Revenue	\$	108,635,878	\$	113,445,924	\$	113,340,400	\$	118,192,444
Description		2024 Actual		2025 Actual		2026 Budget		2027 Budget
Current Property Taxes	\$	102,565,014	\$	104,711,842	\$	105,909,600	\$	111,139,700
Trustee Collections - PY	\$	977,135	\$	1,425,695	\$	1,526,000	\$	1,515,000
Circuit Clerk and Clerk Master	\$	540,762	\$	690,635	\$	465,000	\$	505,000
Interest and Penalty	\$	233,159	\$	284,897	\$	242,000	\$	247,000
Payments in Lieu of Taxes	\$	4,319,808	\$	6,332,854	\$	5,197,800	\$	4,785,744

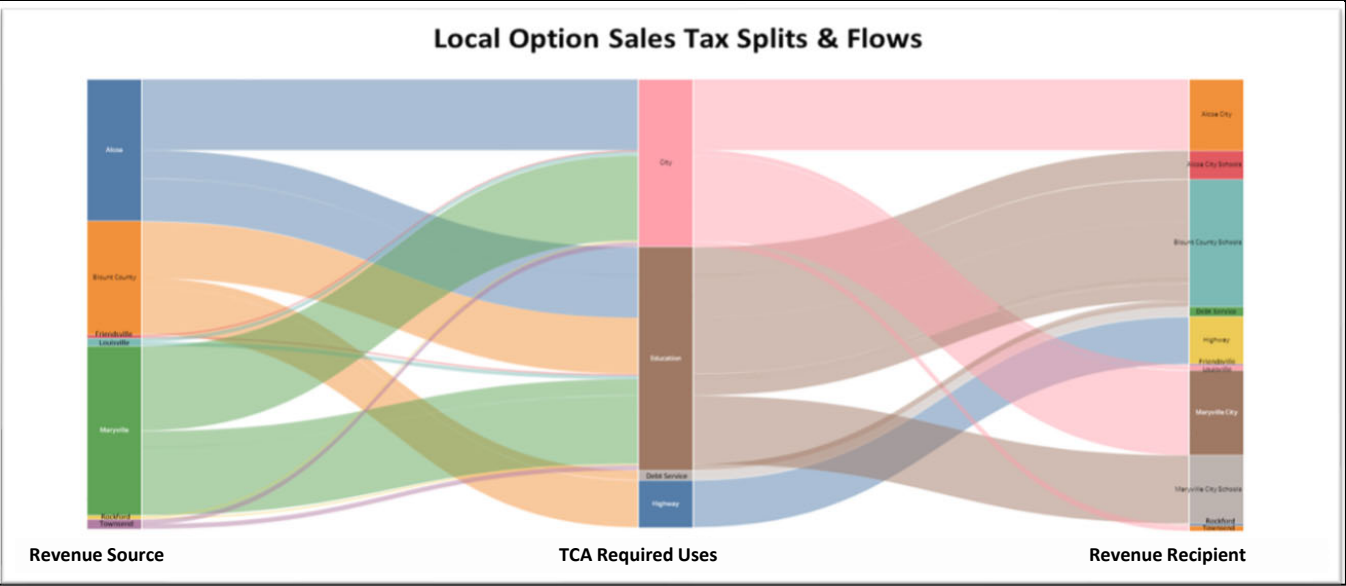
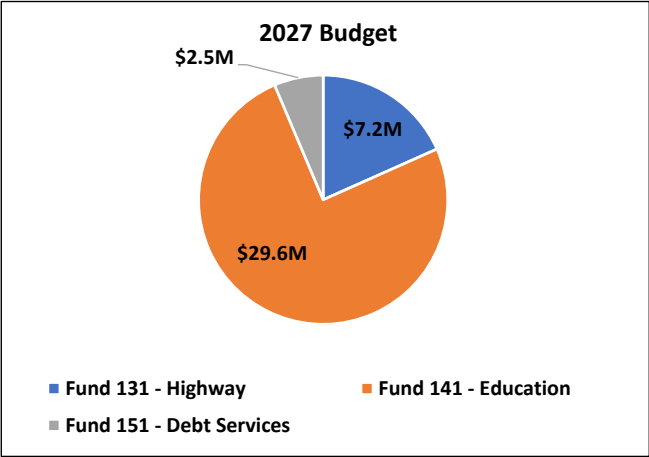
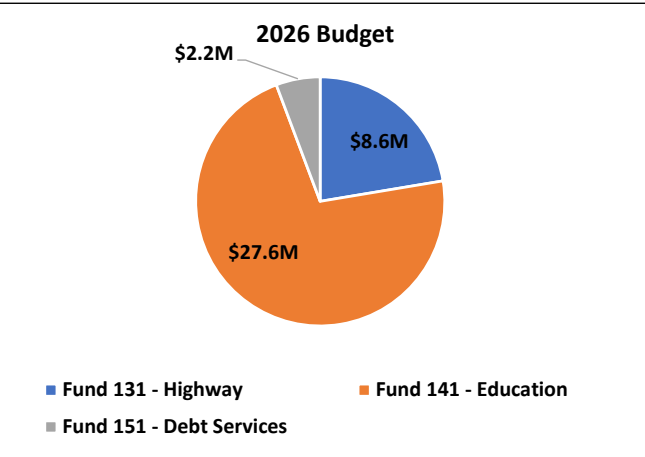


Sales Tax Revenue

While the state sets the base sales tax rate, counties may levy an additional local option sales tax—up to a state-authorized maximum—if approved by voters or the county legislative body. The combined rate (state plus local) is collected by retailers at the point of sale and remitted to the state, which then distributes the local portion back to the county. County sales tax revenue helps fund public schools, public safety, infrastructure, and other local government services.

Description	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Local Option Sales Tax	\$ 36,207,630	\$ 35,790,223	\$ 38,384,998	\$ 39,250,000

Description	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Fund 131 - Highway	\$ 9,158,203	\$ 7,110,217	\$ 8,584,998	\$ 7,200,000
Fund 141 - Education	\$ 25,014,271	\$ 26,515,661	\$ 27,600,000	\$ 29,550,000
Fund 151 - Debt Services	\$ 2,035,156	\$ 2,164,345	\$ 2,200,000	\$ 2,500,000

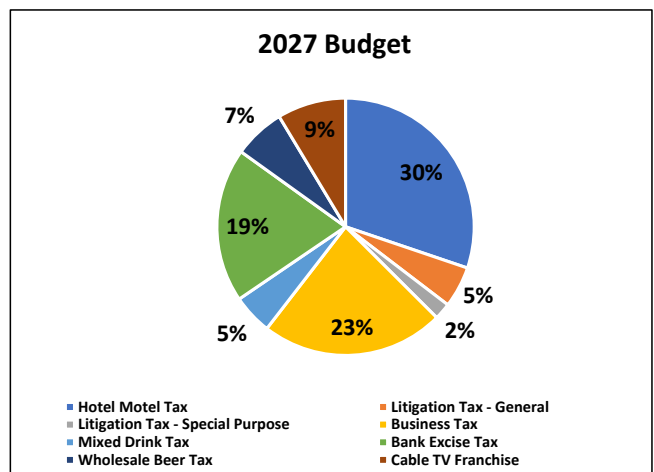
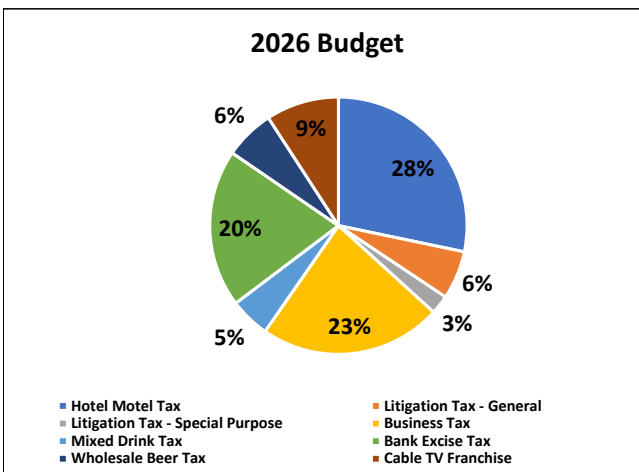
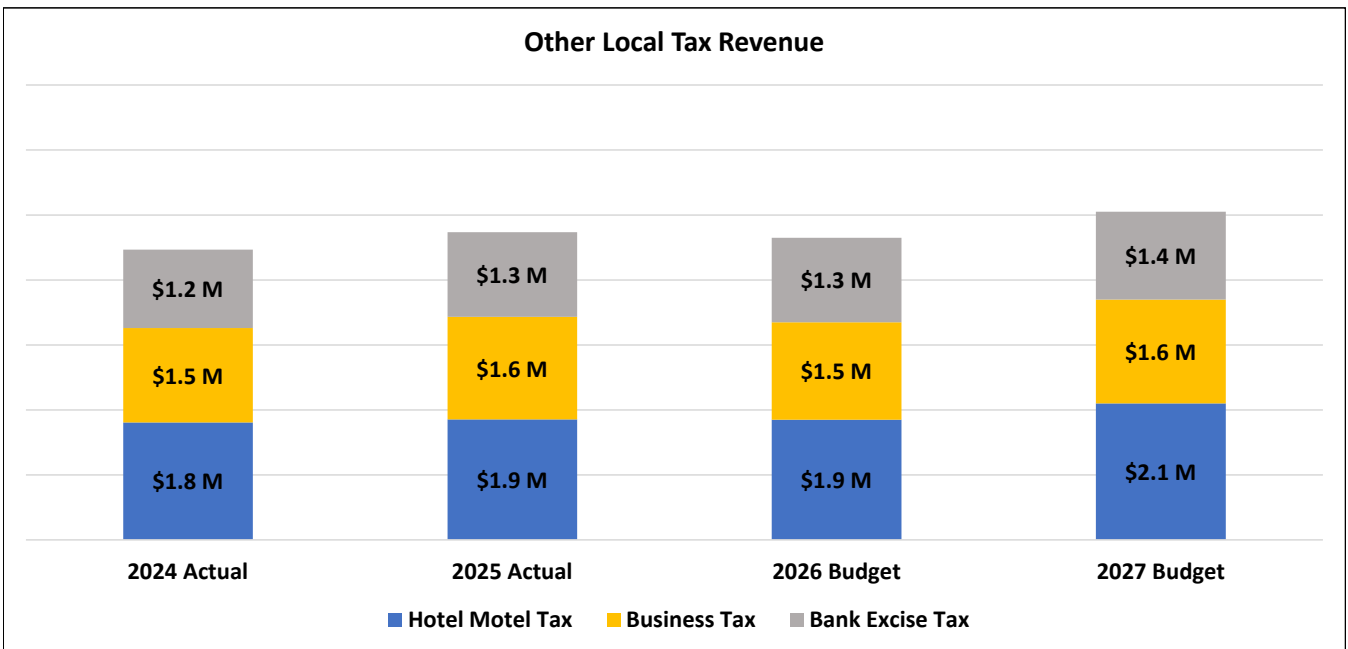


Other Local Taxes

Several other local taxes and fees may be levied to support specific services and programs. These taxes are typically authorized by state law but administered or collected locally. Together, these local taxes and fees provide counties with additional funding sources beyond property and sales taxes to support essential public services and community development.

Description	2024 Actual		2025 Actual		2026 Budget		2027 Budget	
Other Local Taxes	\$	5,844,877	\$	6,073,193	\$	5,990,000	\$	6,450,000

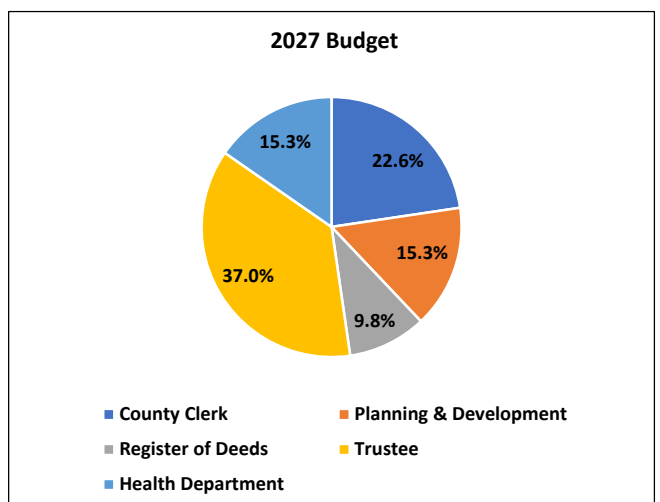
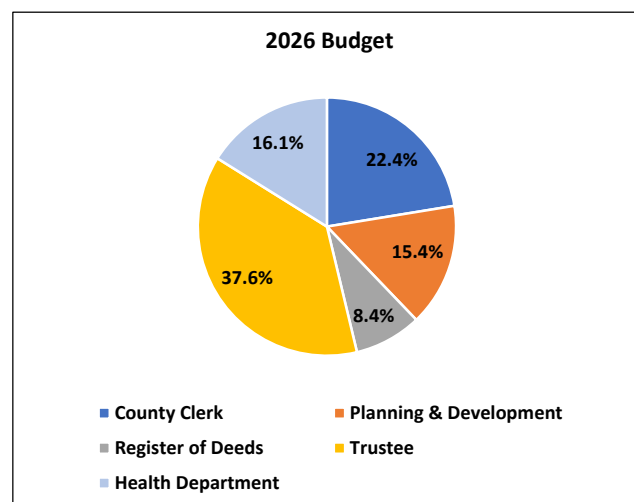
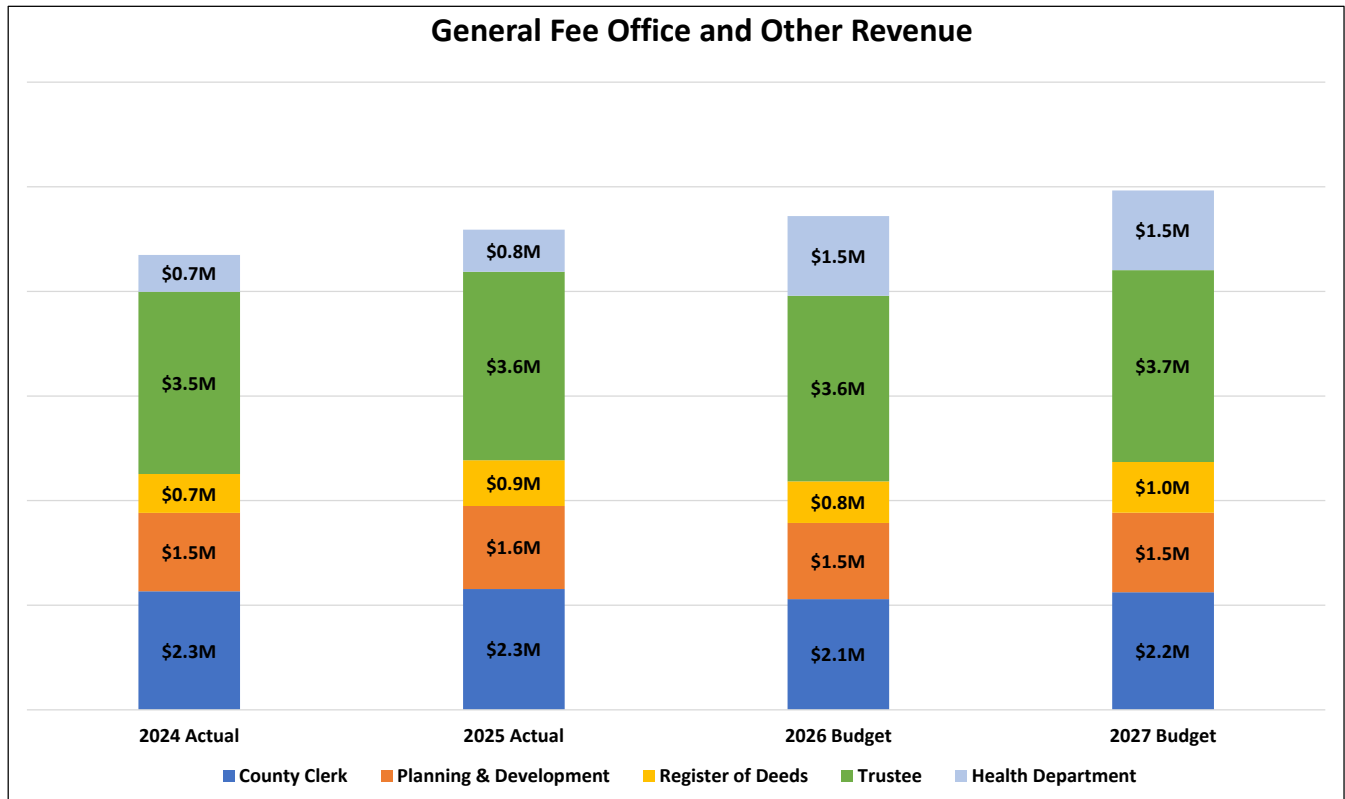
Description	2024 Actual		2025 Actual		2026 Budget		2027 Budget	
Hotel Motel Tax	\$	1,808,759	\$	1,853,952	\$	1,850,000	\$	2,100,000
Litigation Tax - General	\$	351,514	\$	369,342	\$	398,450	\$	361,300
Litigation Tax - Special Purpose	\$	136,871	\$	144,214	\$	155,000	\$	145,500
Business Tax	\$	1,451,912	\$	1,579,293	\$	1,500,000	\$	1,600,000
Mixed Drink Tax	\$	294,595	\$	313,768	\$	330,000	\$	350,000
Bank Excise Tax	\$	1,207,403	\$	1,304,743	\$	1,300,000	\$	1,350,000
Wholesale Beer Tax	\$	416,745	\$	453,270	\$	410,000	\$	450,000
Cable TV Franchise	\$	665,464	\$	568,166	\$	600,000	\$	600,000
TOTALS	\$	5,844,877	\$	6,073,193	\$	5,990,000	\$	6,450,000



General County Fee Offices & Other Revenue

General county fee offices collect various fees for services provided to residents and businesses. These offices operate under state law but serve the public locally, with revenue supporting both county operations and state-mandated functions. These general county fee offices provide essential administrative, legal, and public safety services. The fees collected help offset operational costs and reduce reliance solely on tax revenues to fund county government.

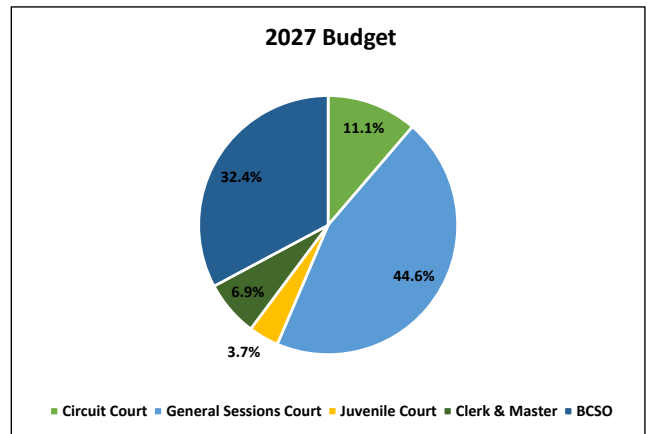
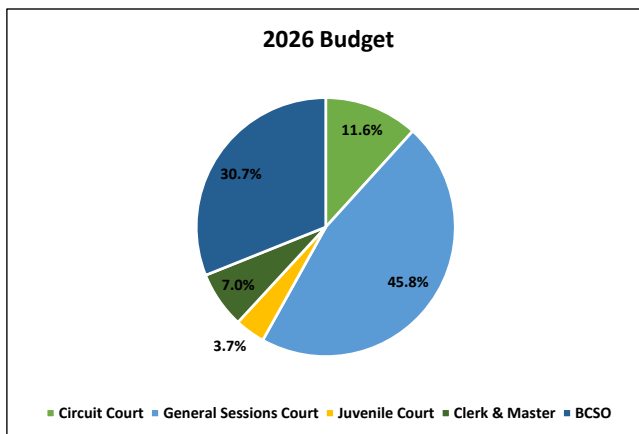
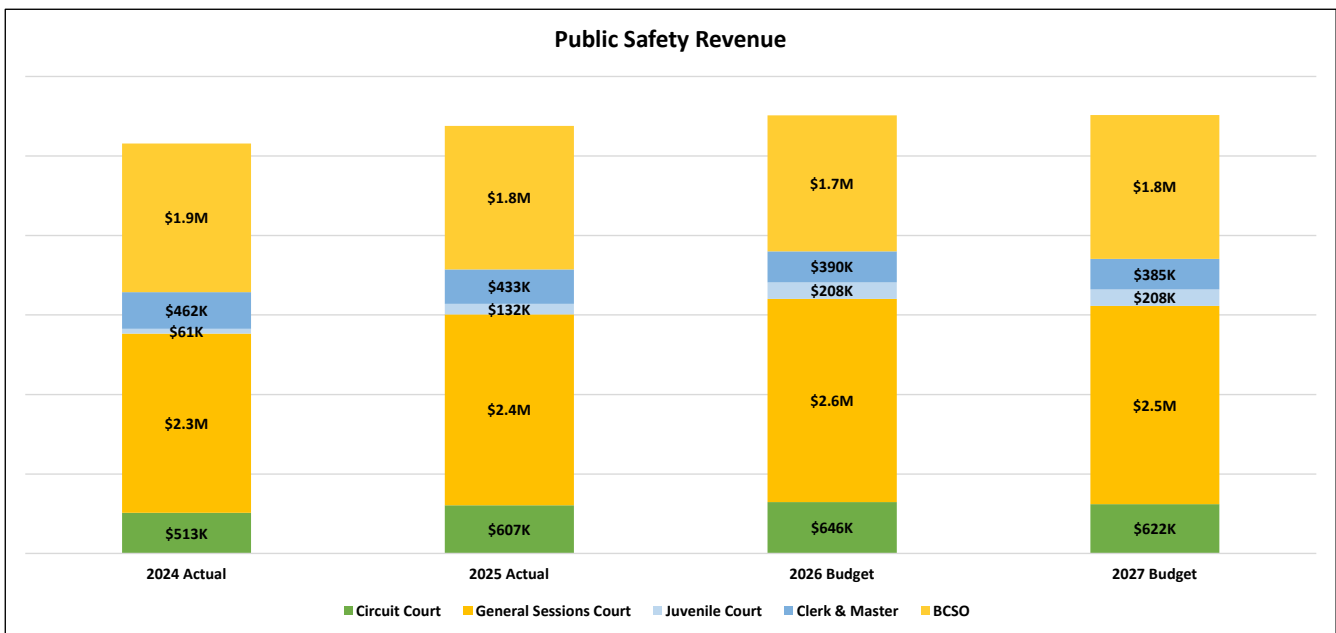
Department	2024 Actual		2025 Actual		2026 Budget		2027 Budget	
Health Department	\$	701,640	\$	805,170	\$	1,522,773	\$	1,522,773
Register of Deeds	\$	743,398	\$	873,949	\$	796,000	\$	971,000
Planning & Development	\$	1,497,286	\$	1,588,899	\$	1,455,000	\$	1,520,000
County Clerk	\$	2,266,809	\$	2,308,293	\$	2,117,000	\$	2,247,000
Trustee	\$	3,487,776	\$	3,604,876	\$	3,550,000	\$	3,670,000
Totals	\$	8,696,909	\$	9,181,186	\$	9,440,773	\$	9,930,773



Justice & Public Safety Revenue

Public safety revenue consists of taxes, fees, and intergovernmental funds dedicated to supporting law enforcement, emergency response, and correctional services. These revenues help ensure the safety and protection of county residents. Together, these public safety revenue sources provide the financial support necessary for law enforcement, emergency response, disaster preparedness, and correctional services at the county level.

Description	Department	2024 Actual	2025 Actual	2026 Budget	2027 Budget
General Sessions Court	General Sessions Court	\$ 2,251,640	\$ 2,400,110	\$ 2,555,500	\$ 2,491,050
BCSO	BCSO	\$ 1,870,957	\$ 1,806,201	\$ 1,712,300	\$ 1,809,300
Circuit Court	Circuit Court	\$ 512,752	\$ 606,955	\$ 646,300	\$ 621,510
Clerk & Master	Clerk & Master	\$ 461,590	\$ 433,328	\$ 390,000	\$ 385,000
Juvenile Court	Juvenile Court	\$ 60,877	\$ 132,389	\$ 207,668	\$ 207,668
Recovery Court	Recovery Court	\$ 9,241	\$ 10,886	\$ 11,300	\$ 9,000
Criminal Court	Criminal Court	\$ 32,636	\$ 43,870	\$ 45,500	\$ 46,200
Chancery Court	Chancery Court	\$ 13,806	\$ 13,534	\$ 12,000	\$ 14,000
TOTAL		\$ 5,213,498	\$ 5,447,273	\$ 5,580,568	\$ 5,583,728

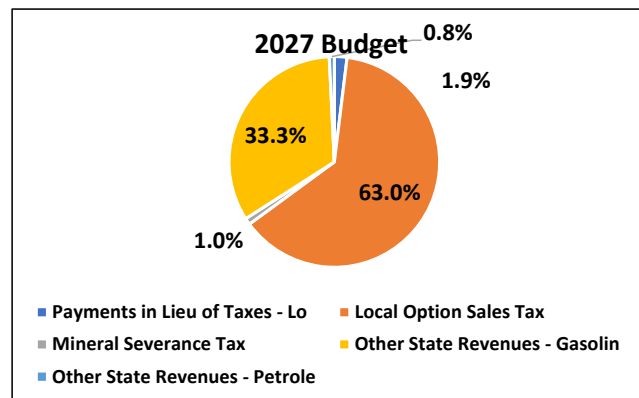
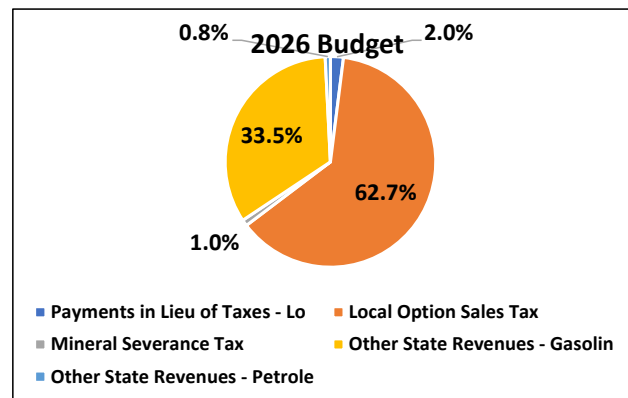
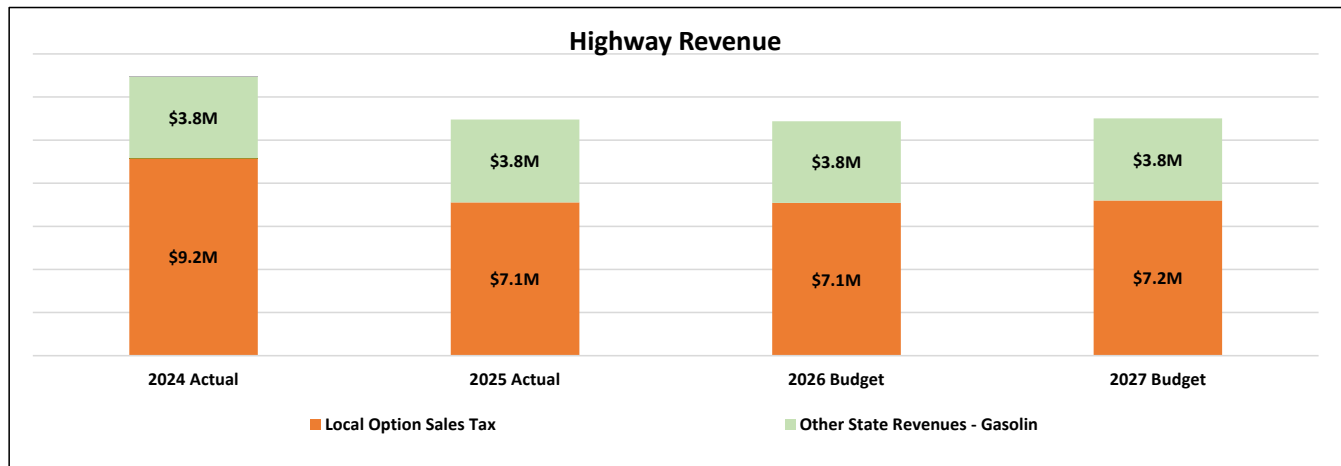


Highway Revenue

Highway revenue consists of funds dedicated to the construction, maintenance, and repair of county roads and related infrastructure. These revenues are typically restricted for transportation purposes and cannot be used for general government operations. Highway revenue at the county level ensures the ongoing upkeep and improvement of local roads, bridges, and transportation systems that support commerce, public safety, and daily travel.

Description	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Total Highway Revenue	\$ 15,234,049	\$ 15,042,232	\$ 11,655,856	\$ 11,803,578

Description	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Payments in Lieu of Taxes - Lo	\$ 151,349	\$ 455,205	\$ 225,000	\$ 222,744
Local Option Sales Tax	\$ 9,158,203	\$ 7,110,217	\$ 7,084,998	\$ 7,200,000
Mineral Severance Tax	\$ 109,684	\$ 111,195	\$ 108,500	\$ 113,000
Other Permits	\$ 171,085	\$ 201,325	\$ 194,124	\$ 195,000
Recurring Items - Investment I	\$ 111,536	\$ 154,969	\$ 120,000	\$ 135,000
Recurring Items -Sale of Mater	\$ 82	\$ 14,882	\$ -	\$ -
Sale of Recycled Materials	\$ 4,339	\$ 4,028	\$ 4,000	\$ 4,000
Nonrecurring-Sale of Equipment	\$ 4,377	\$ 35,635	\$ 20,000	\$ 10,000
Nonrecurring-Sale of Vehicle	\$ 18,560	\$ 28,320	\$ 15,000	\$ 15,000
Other Local Revenue	\$ 19,513	\$ 492	\$ 600	\$ 4,200
Public Works Grants - State Ai	\$ 1,515,774	\$ 2,925,020	\$ -	\$ -
Other State Revenues - Gasolin	\$ 3,805,896	\$ 3,845,476	\$ 3,790,000	\$ 3,805,000
Other State Revenues - Petrole	\$ 89,634	\$ 89,634	\$ 89,634	\$ 89,634
Paving and Maintenance	\$ 37,624	\$ 25,103	\$ 4,000	\$ 10,000
Insurance Recovery	\$ 36,395	\$ 40,730	\$ -	\$ -



Blount County Education Revenue

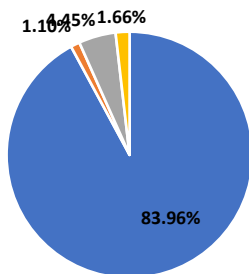
Education revenue consists of local, state, and federal funding dedicated to operating and supporting public schools. These funds are generally restricted for educational purposes and are managed through the county's school system budget. Together, these revenue streams ensure the operation of public schools, support academic achievement, and provide resources necessary for student success at the county level.

Department		2024 Actual		2025 Actual		2026 Budget		2027 Budget
141 - State Education-TISA	\$	64,212,956	\$	66,021,086	\$	67,349,062	\$	69,992,200
141 - Local Option Sales Tax	\$	25,014,571	\$	26,515,661	\$	27,600,000	\$	29,550,000
141 - Current Property Taxes	\$	19,942,152	\$	20,763,855	\$	21,120,000	\$	21,204,700
141 - All Other	\$	8,904,861	\$	8,100,560	\$	8,603,079	\$	8,498,720
142 Federal Projects - Revenues	\$	1,547,440	\$	8,104,802	\$	7,199,000	\$	6,633,800
143 Cafe - Revenues	\$	6,252,330	\$	5,911,823	\$	6,880,530	\$	6,880,530
146 Extended Daycare- Revenues	\$	2,340,670	\$	1,779,750	\$	1,885,454	\$	2,136,309
Totals	\$	128,214,980	\$	137,197,537	\$	140,637,125	\$	144,896,259

Fund 141 Revenues

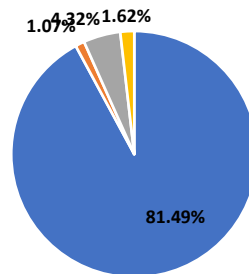


2026 Budget



■ General Purpose School Fund
 ■ Federal School
 ■ Schools - Café
 ■ Schools - Ext Daycare

2027 Budget



■ General Purpose School Fund
 ■ Federal School
 ■ Schools - Café
 ■ Schools - Ext Daycare

Operational Fund Overviews

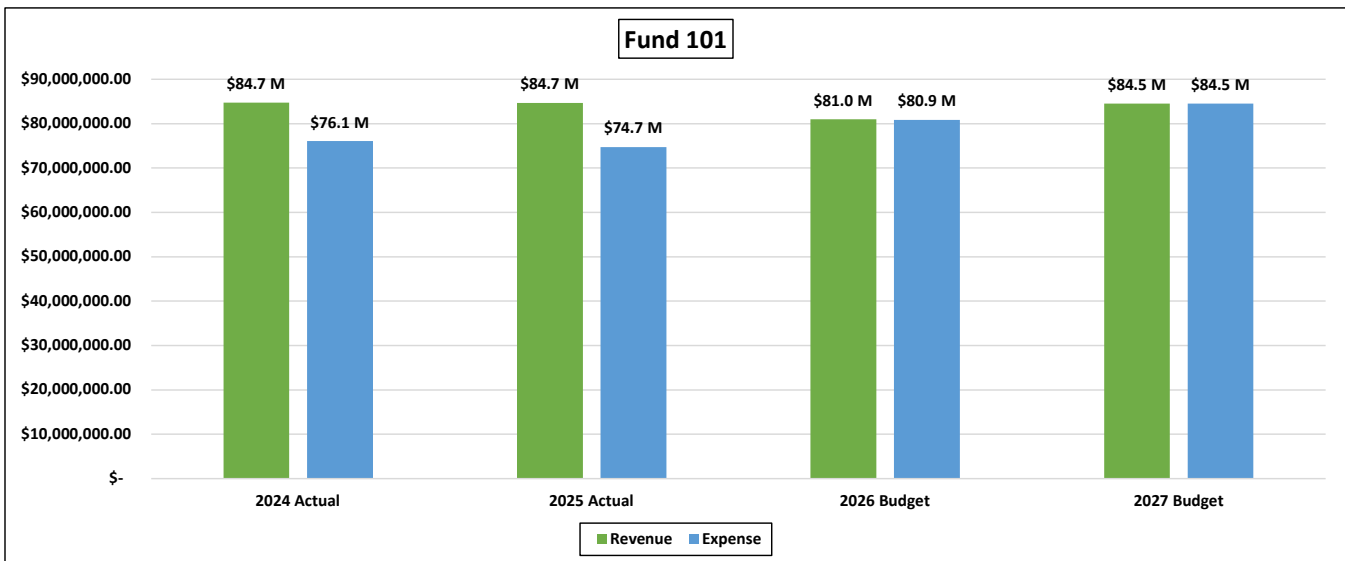


Fund 101: General County

Fund 101, the General County Fund, supports the core operations of county government. It finances essential services such as administration, public safety, public health, and general operations across county departments. This fund ensures the resources necessary for daily functions, regulatory compliance, and the delivery of services that support the county's overall mission.

REVENUE					
Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget	
Local Taxes	\$ 54,620,196	\$ 57,497,506	\$ 56,880,450	\$	58,924,300
License & Permits	\$ 1,898,696	\$ 1,907,760	\$ 1,815,000	\$	1,870,000
Fines, Foreitures, and Penalties	\$ 1,056,287	\$ 1,135,664	\$ 1,171,000	\$	1,154,053
Charges for Current Services	\$ 1,025,514	\$ 1,050,221	\$ 1,076,800	\$	1,036,000
Other Local Revenue	\$ 3,714,729	\$ 3,508,660	\$ 1,706,550	\$	2,674,250
Fees Received from County Officials	\$ 8,950,971	\$ 9,395,757	\$ 9,226,950	\$	9,479,000
State of Tennessee	\$ 6,172,752	\$ 5,378,752	\$ 5,414,266	\$	5,494,741
Federal Government	\$ 4,321,533	\$ 3,210,474	\$ 2,686,225	\$	2,466,225
Other Government and Citizens Groups	\$ 2,438,385	\$ 1,302,295	\$ 981,115	\$	1,119,422
Other Sources	\$ 519,506	\$ 289,108	\$ -	\$	310,000
Total	\$ 84,718,568	\$ 84,676,197	\$ 80,958,356	\$	84,527,990

EXPENSE					
Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget	
Salary	\$ 34,999,996	\$ 35,025,756	\$ 39,506,694	\$	40,919,424
Benefits	\$ 11,287,737	\$ 11,561,075	\$ 13,616,646	\$	13,870,316
Contracted Services	\$ 14,772,114	\$ 15,996,199	\$ 16,186,467	\$	17,329,787
Supplies and Materials	\$ 3,768,402	\$ 3,813,714	\$ 4,008,564	\$	4,105,171
Other Charges	\$ 4,844,698	\$ 4,655,351	\$ 4,759,461	\$	5,058,478
Debt Services	\$ 42,950	\$ 37,803	\$ 15,130	\$	27,322
Capital Outlay	\$ 6,372,760	\$ 3,647,132	\$ 2,761,874	\$	3,217,493
Total	\$ 76,088,657	\$ 74,737,030	\$ 80,854,835	\$	84,527,990

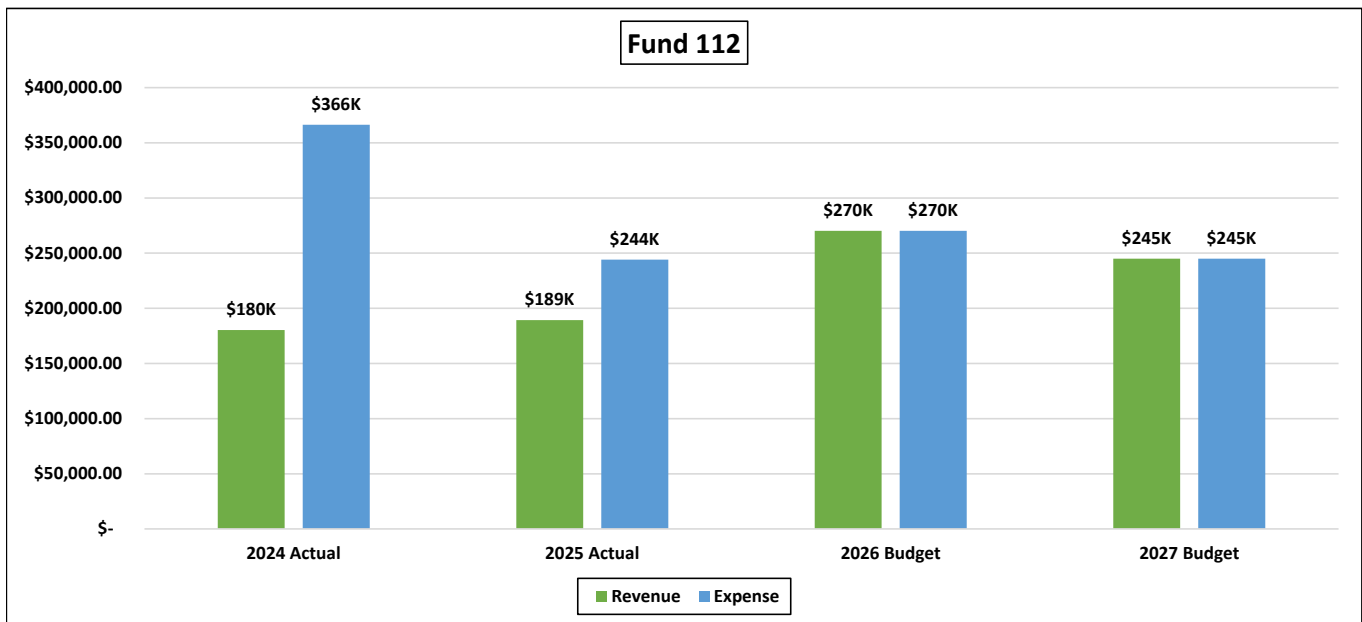


Fund 112: Courthouse & Jail Maintenance

Fund 112, the Courthouse & Jail Maintenance Fund, supports the upkeep and operation of the county's courthouse and jail facilities. It finances essential repairs, maintenance, and facility operations to ensure these buildings remain safe, functional, and compliant with regulatory standards.

REVENUE							
Account Description	2024 Actuals		2025 Actuals		2026 Budget		2027 Proposed Budget
Local Taxes	\$	180,190	\$	189,186	\$	203,300	\$ 190,500
Other Government and Citizens Groups	\$	-	\$	-	\$	66,832	\$ 54,500
Total	\$	180,190	\$	189,186	\$	270,132	\$ 245,000

EXPENSE							
Account Description	2024 Actuals		2025 Actuals		2026 Budget		2027 Proposed Budget
Other Charges	\$	1,827	\$	1,887	\$	2,500	\$ 3,000
Capital Outlay	\$	364,541	\$	242,142	\$	267,632	\$ 242,000
Total	\$	366,368	\$	244,028	\$	270,132	\$ 245,000

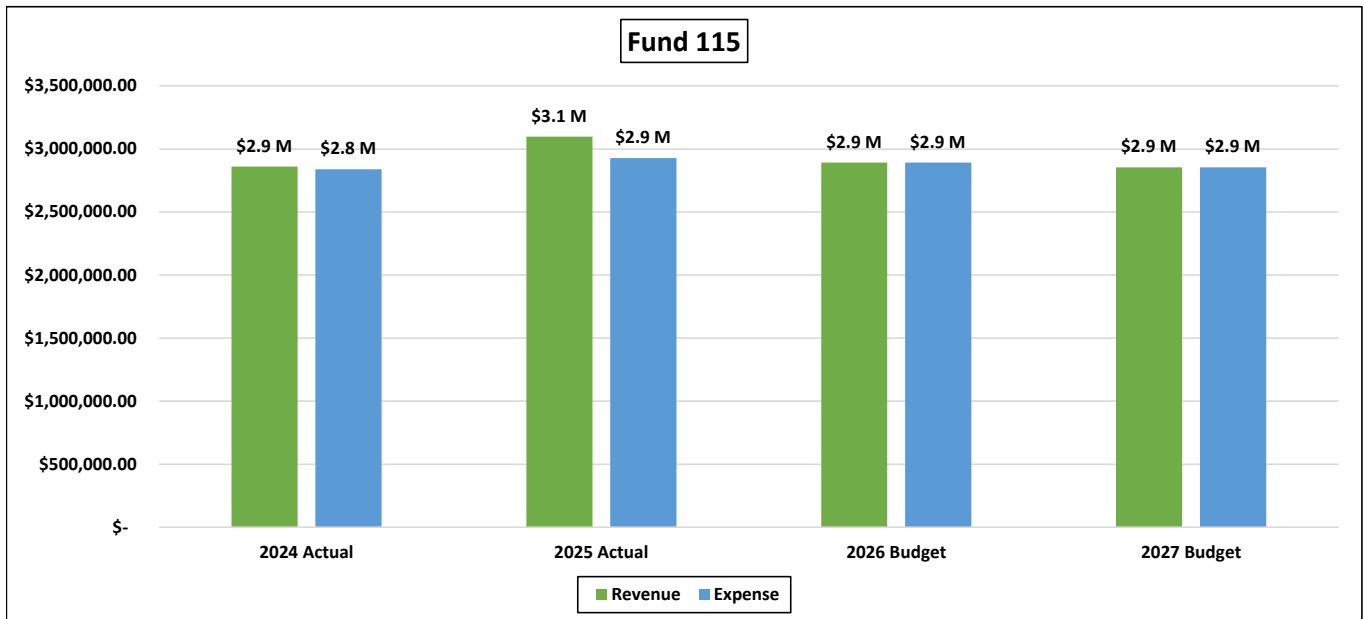


Fund 115: Library

Fund 115, the Library Fund, supports the core operations of the county's public library system. It finances essential services such as library administration, community programming, collection development, technology access, and general operations across library branches. This fund ensures the resources necessary for daily functions, regulatory compliance, and the delivery of educational and informational services that support the county's overall mission of learning, literacy, and community enrichment.

REVENUE					
Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget	
Charges for Current Services	\$ 60,008	\$ 56,797	\$ 61,500	\$ 65,500	
Other Local Revenue	\$ 198,406	\$ 437,028	\$ 228,261	\$ 185,980	
Maryville & Alcoa City Contributions	\$ 1,141,208	\$ 1,141,181	\$ 1,141,144	\$ 1,141,144	
Blount County Contribution	\$ 1,462,000	\$ 1,462,000	\$ 1,462,000	\$ 1,462,000	
Total	\$ 2,861,622	\$ 3,097,006	\$ 2,892,904	\$ 2,854,624	

EXPENSE					
Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget	
Salary	\$ 1,410,232	\$ 1,369,964	\$ 1,566,328	\$ 1,572,022	
Benefits	\$ 424,719	\$ 420,361	\$ 485,658	\$ 446,413	
Contracted Services	\$ 434,643	\$ 498,532	\$ 440,006	\$ 437,876	
Supplies and Materials	\$ 353,732	\$ 338,879	\$ 357,112	\$ 354,512	
Other Charges	\$ 43,761	\$ 43,569	\$ 43,800	\$ 43,800	
Capital Outlay	\$ 172,002	\$ 256,560	\$ -	\$ -	
Total	\$ 2,839,090	\$ 2,927,864	\$ 2,892,904	\$ 2,854,624	



Fund 122: Drug Control Fund

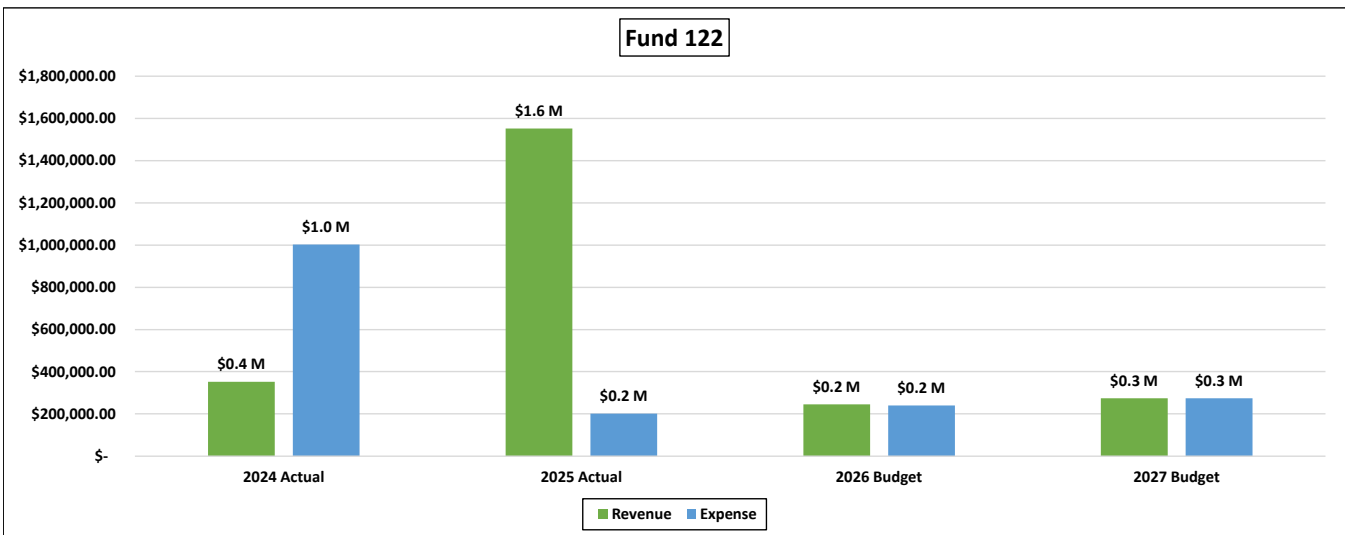
Fund 122, the Drug Control Fund, supports efforts to reduce illegal drug activity within the county. It finances enforcement operations, prevention initiatives, and related public safety activities that help protect the community and uphold drug-control laws.

REVENUE

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Fines, Foreitures, and Penalties	\$ 10,022	\$ 10,109	\$ 10,670	\$ 13,425
Charges for Current Services	\$ 162,252	\$ 157,569	\$ 134,000	\$ 160,000
Other Local Revenue	\$ 137,071	\$ 111,792	\$ 100,000	\$ 100,000
Federal Government	\$ 31,226	\$ 127,125	\$ -	\$ -
Maryville & Alcoa City Contributions	\$ 10,900	\$ 537,178	\$ -	\$ -
Blount County Contribution	\$ -	\$ 608,645	\$ -	\$ -
Total	\$ 351,471	\$ 1,552,418	\$ 244,670	\$ 273,425

EXPENSE

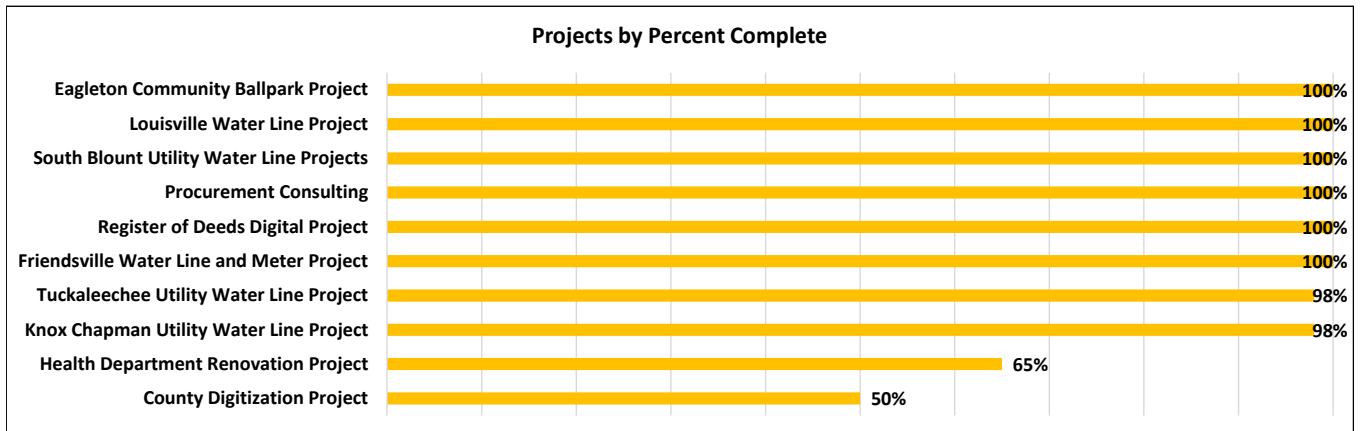
Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Contracted Services	\$ 18,050	\$ 20,685	\$ 25,000	\$ 30,000
Supplies and Materials	\$ 21,671	\$ 20,732	\$ 21,000	\$ 21,000
Other Charges	\$ 3,084	\$ 2,651	\$ 3,500	\$ 3,500
Capital Outlay	\$ 960,328	\$ 157,127	\$ 190,170	\$ 218,925
Total	\$ 1,003,133	\$ 201,196	\$ 239,670	\$ 273,425



Fund 127: Other General Government Special Revenue Fund

Fund 127, the Other General Government Special Revenue Fund, supports various county programs that fall outside core operating funds. It finances designated projects and services that enhance government operations and address specific community or departmental needs.

	Blount County Direct ARPA		State of Tennessee ARPA		
Administration Projects	Original Appropriation	Funds	Funds	Actuals or Projected	
Grant Administration	\$392,272	\$392,272	\$0	\$392,272	
Register of Deeds Digital Project	\$132,748	\$132,748	\$0	\$132,748	
Procurement Consulting	\$44,018	\$44,018	\$0	\$44,018	
Administration Sub-Total	\$569,038	\$569,038	\$0	\$569,038	
Utility Projects					
Tuckaleechee Utility Water Line Project	\$8,428,318	\$1,795,598	\$6,632,720	\$8,428,318	
South Blount Utility Water Line Projects	\$4,477,508	\$4,413,931	\$0	\$4,413,931	
Louisville Water Line Project	\$1,703,345	\$270,992	\$1,354,958	\$1,625,950	
Knox Chapman Utility Water Line Project	\$3,158,180	\$579,863	\$2,845,817	\$3,425,680	
Friendsville Water Line and Meter Project	\$1,514,575	\$324,925	\$1,189,650	\$1,514,575	
Utilities Sub-Total	\$19,281,926	\$7,385,309	\$12,023,145	\$19,408,454	
Egleton Community Ballpark Project					
Stormwater & APRA Revenue Loss Funds	\$15,262,437	\$15,262,437	\$0	\$15,262,437	
Health Department Renovation Project					
Health Department Renovation	\$4,700,000	\$1,919,970	\$2,775,000	\$4,694,970	
County Digitization Project					
County Records and Archives Digitization	\$943,323	\$714,030	\$0	\$714,030	
All ARPA Project Totals	\$40,756,724	\$25,850,784	\$14,798,145	\$40,648,929	

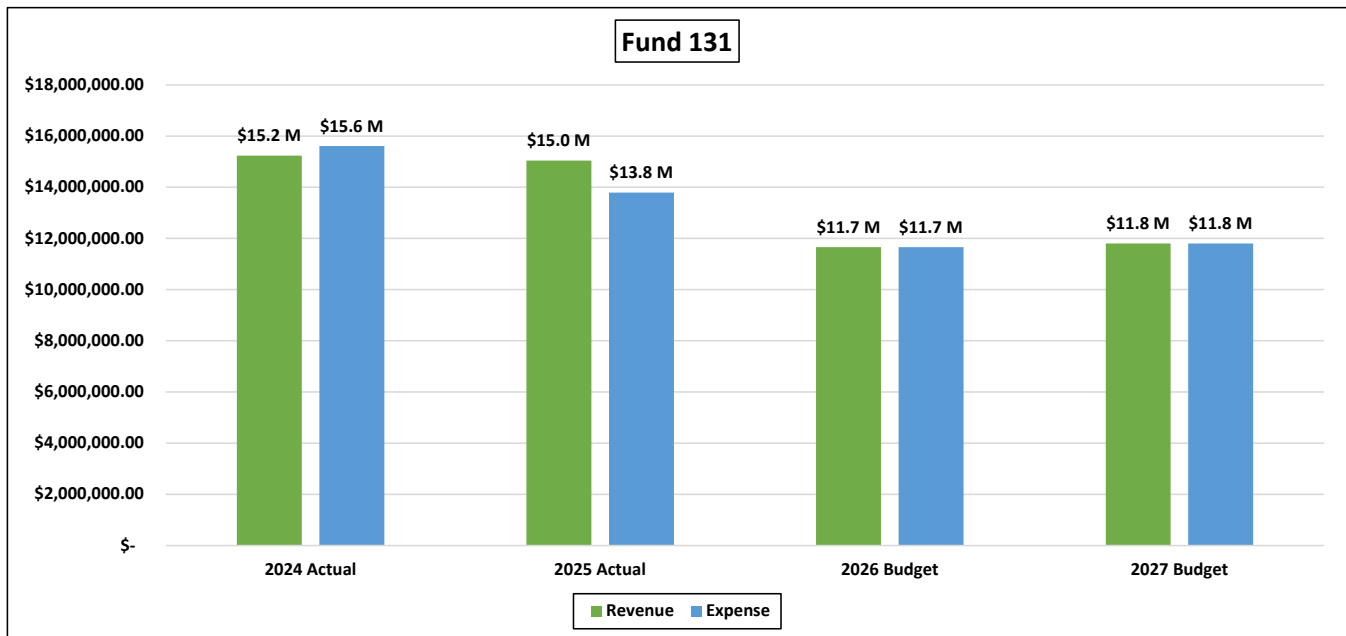


Fund 131: Highway

Fund 131, the Highway Fund, supports the construction, maintenance, and operation of the county's road and transportation infrastructure. It finances essential services such as roadway maintenance, snow and ice control, traffic safety improvements, bridge upkeep, and general transportation operations. This fund ensures the resources necessary to maintain safe, efficient travel routes, comply with state and federal transportation regulations, and deliver services that support mobility and economic activity throughout the county.

REVENUE					
Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget	
Local Taxes	\$ 9,419,235	\$ 7,676,617	\$ 7,418,498	\$ 7,535,744	
License & Permits	\$ 171,085	\$ 201,325	\$ 194,124	\$ 195,000	
Other Local Revenue	\$ 158,407	\$ 238,326	\$ 159,600	\$ 168,200	
State of Tennessee	\$ 5,411,303	\$ 6,860,131	\$ 3,879,634	\$ 3,894,634	
Other Government and Citizens Groups	\$ 37,624	\$ 25,103	\$ 4,000	\$ 10,000	
Other Sources	\$ 36,395	\$ 40,730	\$ -	\$ -	
Total	\$ 15,234,049	\$ 15,042,232	\$ 11,655,856	\$ 11,803,578	

EXPENSE					
Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget	
Salary	\$ 3,672,269	\$ 3,684,103	\$ 3,946,347	\$ 4,098,589	
Benefits	\$ 1,375,877	\$ 1,433,151	\$ 1,586,436	\$ 1,565,489	
Contracted Services	\$ 553,159	\$ 454,345	\$ 630,740	\$ 587,240	
Supplies and Materials	\$ 4,931,371	\$ 6,473,846	\$ 4,973,600	\$ 4,973,600	
Other Charges	\$ 3,939,747	\$ 448,423	\$ 434,733	\$ 494,660	
Capital Outlay	\$ 1,135,136	\$ 1,294,968	\$ 84,000	\$ 84,000	
Total	\$ 15,607,558	\$ 13,788,837	\$ 11,655,856	\$ 11,803,578	



Fund 141: General Purpose School Fund

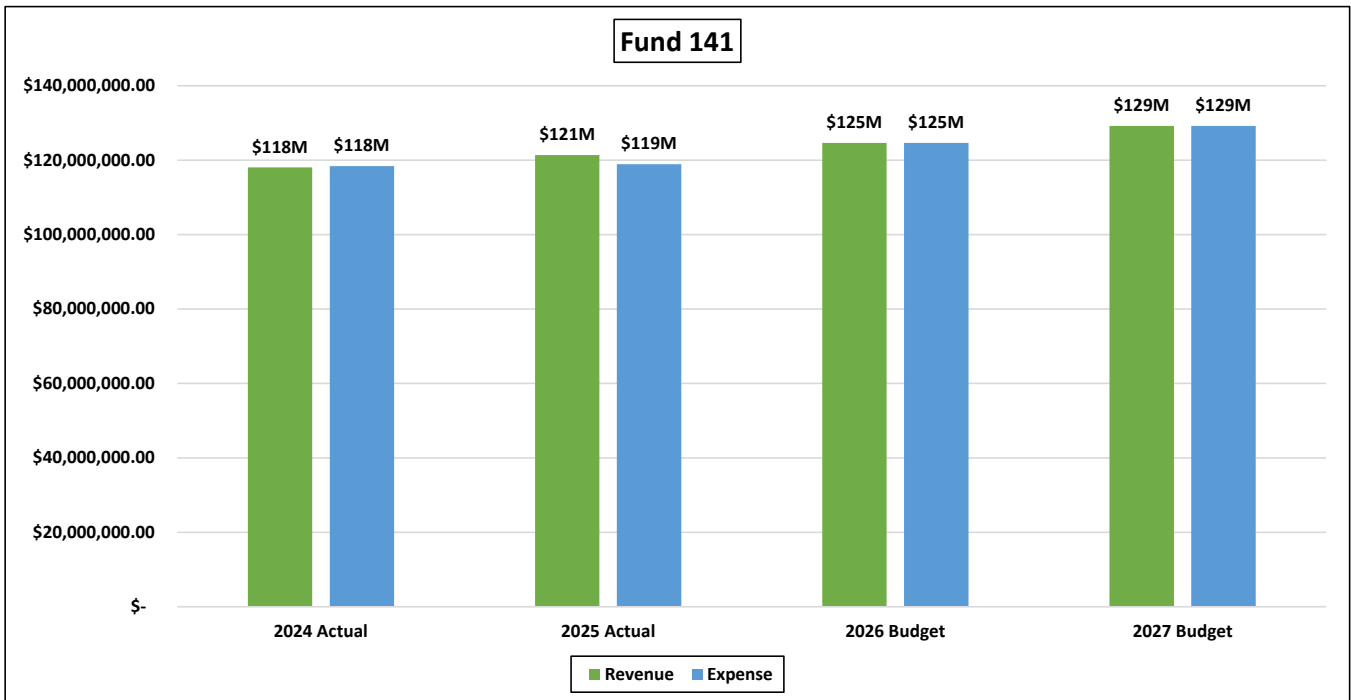
Fund 141, the General Purpose School Fund, supports the core operations of the county's public school system. It finances essential services such as classroom instruction, student support, transportation, school administration, and general educational operations across all district schools. This fund ensures the resources necessary for daily instruction, regulatory compliance, and the delivery of academic and support services that advance the county's mission to provide high-quality education for all students.

REVENUE

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Local Taxes	\$ 46,474,089	\$ 49,146,896	\$ 50,548,300	\$ 52,688,200
License & Permits	\$ 5,708	\$ 6,237	\$ 5,500	\$ 5,500
Charges for Current Services	\$ 217,122	\$ 219,675	\$ 283,500	\$ 291,250
Other Local Revenue	\$ 1,067,142	\$ 858,462	\$ 875,000	\$ 850,000
State of Tennessee	\$ 69,536,896	\$ 70,921,378	\$ 72,557,841	\$ 73,249,420
Federal Government	\$ 229,142	\$ 248,515	\$ 302,000	\$ 311,250
Other Sources	\$ 544,441	\$ -	\$ 100,000	\$ 100,000
Total	\$ 118,074,540	\$ 121,401,162	\$ 124,672,141	\$ 129,245,620

EXPENSE

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Salary	\$ 65,996,587	\$ 71,507,889	\$ 75,707,736	\$ 79,913,450
Benefits	\$ 21,310,289	\$ 22,055,125	\$ 22,839,283	\$ 25,208,897
Contracted Services	\$ 13,265,998	\$ 12,781,305	\$ 12,539,524	\$ 12,993,850
Supplies and Materials	\$ 5,955,572	\$ 7,232,418	\$ 6,023,870	\$ 7,220,950
Other Charges	\$ 3,743,414	\$ 4,256,257	\$ 6,519,907	\$ 2,591,373
Capital Outlay	\$ 8,145,444	\$ 1,099,318	\$ 1,041,821	\$ 1,317,100
Total	\$ 118,417,306	\$ 118,932,312	\$ 124,672,141	\$ 129,245,620



Fund 151: Debt Service Fund

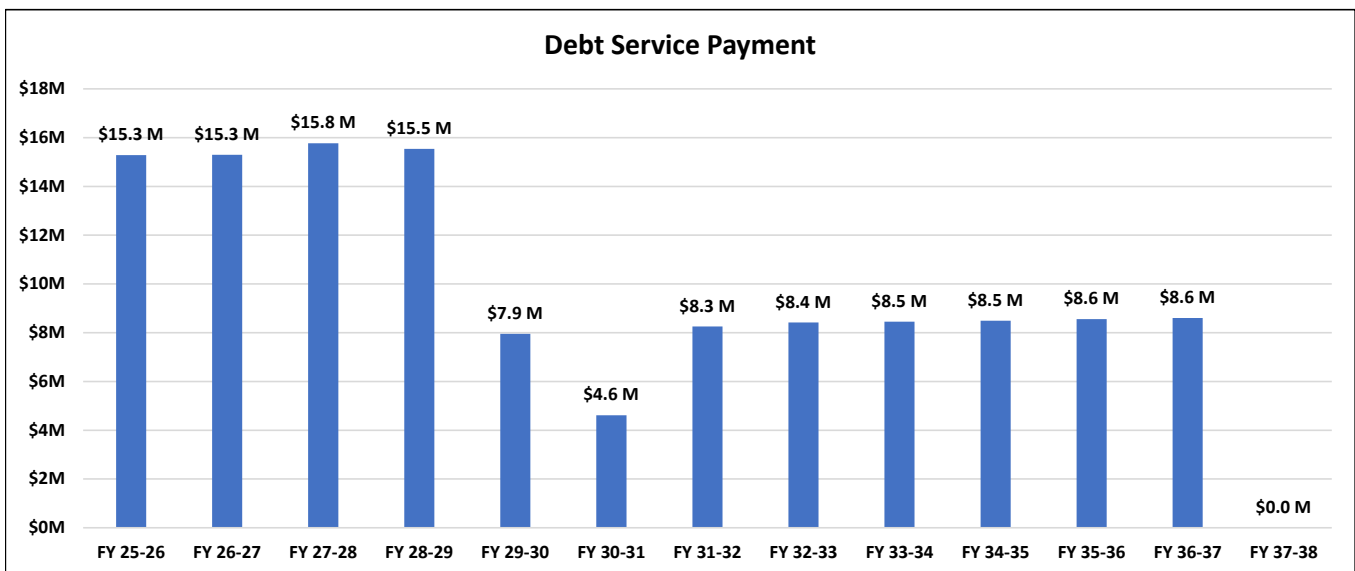
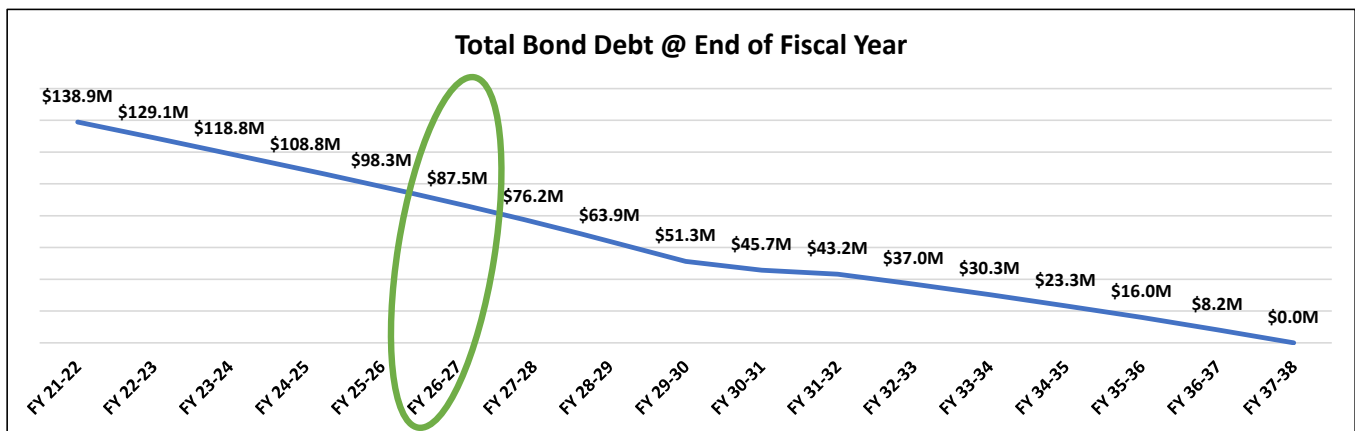
Fund 151, the Debt Service Fund, supports the county's obligations related to long-term borrowing. It finances essential services such as the payment of principal, interest, and associated costs on outstanding bonds and loans issued for county facilities, infrastructure, and capital projects. This fund ensures the resources necessary to maintain the county's creditworthiness, comply with financial regulations, and uphold commitments that support the county's long-term fiscal stability and investment in public assets.

REVENUE

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Local Taxes	\$ 17,025,684	\$ 17,013,218	\$ 16,798,400	\$ 15,020,000
Other Local Revenue	\$ 1,486,830	\$ 1,424,353	\$ 485,000	\$ 1,035,000
State of Tennessee	\$ 20,186	\$ 19,103	\$ 10,000	\$ 20,000
Other Sources	\$ 2,688,770	\$ 2,048,361	\$ 680,000	\$ 680,000
Total	\$ 21,221,470	\$ 20,505,035	\$ 17,973,400	\$ 16,755,000

EXPENSE

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Contracted Services	\$ 12,000	\$ 12,000	\$ 100,000	\$ 100,000
Other Charges	\$ 349,483	\$ 345,816	\$ 430,000	\$ 380,000
Debt Services	\$ 16,087,026	\$ 16,055,961	\$ 17,050,000	\$ 16,275,000
Total	\$ 16,448,509	\$ 16,413,777	\$ 17,580,000	\$ 16,755,000



Capital Fund Overviews



FY 2026/2027 Blount County Capital Plan		Funding	FY 25/26 Estimate	FY 25/26 Actual	FY 26/27 Estimate	FY 27/28 Estimate	FY 28/29 Estimate	FY 29/30 Estimate	FY 30/31 Estimate
Courthouse									
1	IT Servers	189	\$102,000	\$62,954	\$102,000	\$102,000	\$102,000	\$102,000	\$102,000
2	County-wide Camera/Server Replacements	189	\$127,972	\$127,972					
3	Flooring Updates	112	\$21,620	\$21,620					
4	Courthouse Roof	189	\$1,250,000						
5	Courthouse 1976 Elevator Update ADA	189	\$375,000	\$0	\$125,000				
6	Courthouse 1954 Elevator Update ADA	189	\$135,000	\$0	\$80,000				
7	Courthouse Replace 2nd Floor Fire Escape	189			\$47,000				
8	Courthouse Plumbing	189			\$850,000				
9	HVAC Replacements	189			\$1,000,000	\$500,000			
10	ACT Replacement	189			\$150,000	\$150,000			
11	Courthouse Exterior	189				\$550,000	\$550,000	\$550,000	
12	Stairwell - Stair Treads/Flooring	189				\$100,000			
13	Exterior Doors	189				\$150,000			
14	Railings and Stairs	189				\$350,000			
15	Interior Paint	189					\$250,000		
16	Flooring	189					\$300,000		
Courthouse Sub-Total			\$2,011,592	\$212,546	\$2,354,000	\$1,902,000	\$1,202,000	\$652,000	\$102,000
Justice Center									
1	Elevator Upgrades	112	\$28,245	\$28,245					
2	Jail Locks - Phase 4	112	\$172,632	\$172,632	\$172,632	\$172,632	\$172,632	\$172,632	
3	Justice Center Network Upgrades	112	\$90,000						
4	Adult Security System	189	\$99,000						
5	Chancery Door Access	189	\$7,000						
6	Courtroom Flooring	189			\$15,000				
7	Interior Paint	189			\$75,000	\$75,000	\$75,000		
8	ACT Replacement	189			\$150,000	\$150,000	\$150,000		
9	Flooring	189			\$150,000	\$75,000	\$75,000		
10	Stairwell - Stair Treads/Flooring	189			\$70,000				
11	3 Sided Building for Garage	189			\$49,895				
12	Garage Lift System	101			\$67,892				
13	Key Cafe - Garage	101			\$14,605				
14	Locker Room Remodel	189				\$250,000			
15	HVAC Replacements	189				\$400,000	\$400,000	\$400,000	\$400,000
16	Bathroom Remodels	189					\$250,000		
17	Exterior	112						\$350,000	\$350,000
18	Roof	189							
Justice Center Sub-Total			\$396,877	\$200,877	\$765,024	\$1,122,632	\$1,122,632	\$922,632	\$750,000

Library

1	Stripe Parking Lot	189	\$10,000	\$6,800					
2	Library Exterior	115			\$550,000				
3	Library Flooring	115			\$120,000	\$350,000			
4	HVAC Duct Cleaning	115			\$50,000				
5	Interior Paint	115			\$50,000	\$50,000			
6	Walkway Railing	115			\$50,000				
7	Study Rooms	115					\$150,000		
8	ACT Replacement	115							
9	HVAC Replacements	115							
10	Roof	115							
11	Plumbing	115							
12	Mobile Shelving	115							\$50,000
13	Children's Enclosure	115							\$50,000
14	Sound Mitigation	115							\$15,000
15	Digital Intercom	115							\$50,000
Library Sub-Total			\$0	\$0	\$820,000	\$400,000	\$150,000	\$0	\$0

Animal Center

1	Expanded Dog Kennels	189			\$1,000,000				
2	Remodel	Donations			\$750,000				
3	Remodel	Reserves			\$400,000				
4	Landscaping Berm	189			\$50,000				
Animal Center Sub-Total			\$0	\$0	\$2,200,000	\$0	\$0	\$0	\$0

Health Department

1	Office Space	189			\$700,000				
Health Dept Sub-Total			\$0	\$0	\$700,000	\$0	\$0	\$0	\$0

Probation/Recovery

1	Exterior	189			\$50,000	\$50,000	\$50,000		
2	Paint	189			\$25,000	\$10,000	\$5,000		
3	ACT Replacement	189				\$10,000	\$10,000	\$10,000	
4	Flooring	189				\$25,000	\$25,000		
5	HVAC Replacements	189							
6	Roof	189							
7	Plumbing	189							
Probation/Recovery Sub-Total			\$0	\$0	\$75,000	\$95,000	\$90,000	\$10,000	\$0

Parks

1	Eagleton Park Pavilion, Basketball Court, Walking Trail update	101			\$75,000				
Parks Sub-Total			\$0	\$0	\$75,000	\$0	\$0	\$0	\$0

Ops Center

1	Records High Density Shelving	189	\$156,300						
2	Facility commercial kitchen, offices	176	\$600,000						
3	Development Vehicles 3 Ford F150	189	\$144,000						
Ops Center Sub-Total			\$900,300	\$0	\$0	\$0	\$0	\$0	\$0

BCSO

1	2 K-9	101	20000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
2	AED Replacement	101	40000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
3	Tasers - Lease	101	149400	\$149,400	\$149,400	\$149,400	renew contract		
4	Smith & Wesson Gun Accessories	101			\$305,000				
5	Virtual Training Simulator	101			\$117,220				
6	New desks and furniture - 24 yr old equip	101				\$50,000			
7	Otto Lynq Pro individual accountability device	101				\$52,000			
8	10 law enforcement vehicles	101				\$750,000			
9	2 Motorcycle Replacements	101				\$70,000			
10	2 Night Vision/Thermal and Accessories	101				\$85,000			
11	Breaching Tools Equipment	101				\$15,000			
12	SWAT- Equipment for one additional sniper	101				\$102,000			
13	Horse trailer	101				\$30,000			
14	New Dive Truck	101				\$50,000			
15	Swat General Special Teams equipment	101				\$126,000			
16	Technology during SWAT tactical operations	101				\$143,000			
17	Track extension	101							
18	New Training Building	101							
BCSO Sub-Total			\$209,400	\$209,400	\$631,620	\$1,682,400	\$60,000	\$60,000	\$60,000

Highway

1	County Traffic Signal Modernization-Fairview/ONFerry	176	\$200,000					
2	County Traffic Signal Modernization-WB/County Farm	176	\$200,000					
3	County Traffic Signal Modernization-Ebroadway/DefoeCir	176	\$200,000					
4	County Traffic Signal Modernization-WB/Big Springs	176	\$200,000					
5	County Traffic Signal Modernization-WB/Morganton	176	\$200,000					
6	Blount County Greenway	State Funds	\$4,750,000					
7	Wildwood Bridge	176		\$1,013,065				
8	Rollback for Recycle Bins	176			\$225,000			
9	Butler Mill Bridge Replacement	176						
10	Alleghany Loop Road Slip	176						
11	4 Ford Explorers	176				\$154,952		\$154,952
12	Trench Compactor	176				\$45,000	\$45,000	
13	Eight passenger Golf Cart(s) for events	176				\$28,000		
14	F550 Utility Truck	176				\$98,000		
15	F550 Utility Truck	176				\$98,000		
16	Morganton Road Improvements	176				\$3,750,000		
17	Caldwell Flood Mitigation Grant	176				\$120,955		
18	Jericho Bridge Replacement	176				\$168,300		
19	Townsend Swinging Bridge Repair and Maintenance	176				\$550,000		
20	Federal Lands Access	176					\$3,400,000	
21	Asphalt Hot Mix Patch Trailer	176						\$56,860
Highway Sub-Total			\$0	\$0	\$0	\$5,013,207	\$3,400,000	\$211,812
Fund 101 Totals			\$209,400	\$209,400	\$789,117	\$1,682,400	\$60,000	\$60,000
Fund 112 Totals			\$312,497	\$222,497	\$172,632	\$172,632	\$172,632	\$350,000
Fund 115 Totals			\$0	\$0	\$820,000	\$400,000	\$150,000	\$165,000
Fund 176 Totals			\$1,600,000	\$1,013,065	\$225,000	\$5,013,207	\$3,400,000	\$211,812
Fund 189 Totals			\$2,406,272	\$197,726	\$4,688,895	\$2,947,000	\$2,242,000	\$502,000

FY 2026/2027 Blount County Education Capital Plan			FY 25/26 Estimate	FY 25/26 Actual	FY 26/27 Estimate	FY 27/28 Estimate	FY 28/29 Estimate	FY 29/30 Estimate	FY 30/31 Estimate
	Location	Funding							
1	Intercom System (25-26 WBHS)	TBD	141	\$40,000.00		\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00
2	Copiers	TBD	141	\$17,500.00		\$18,000.00	\$18,000.00	\$19,000.00	\$20,000.00
3	Furniture - Small Misc. Items	TBD	141	\$25,000.00		\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00
4	Vehicle - SPED Homebound	CO	177	\$10,000.00				\$10,000.00	

General Purpose School Fund Sub-Total				\$92,500	\$0	\$108,000	\$108,000	\$119,000	\$110,000	\$0
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Cafeteria School Fund

1	Cafeteria Kitchen Equipment	TBD	143	\$52,000.00		\$54,000.00	\$56,000.00	\$58,000.00	
2	Cafeteria Furniture	TBD	143	\$93,000.00		\$96,000.00	\$99,000.00	\$102,000.00	
3	Cafeteria Delivery Vehicles	TBD	143	\$47,000.00		\$49,000.00	\$51,000.00	\$53,000.00	
4	Misc	TBD	143	\$0.00		\$0.00	\$0.00	\$0.00	
5	Architect & Engineering	TBD	143	\$0.00		\$0.00	\$0.00	\$0.00	
6	Contingency	TBD	143	\$30,000.00		\$30,000.00	\$30,000.00	\$30,000.00	

Cafeteria School Fund Sub-Total				\$222,000	\$0	\$229,000	\$236,000	\$243,000	\$0	\$0
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Capital School Fund

1	New Construction- Baseball/Softball/Soccer Bathroom/	HHS	177			\$900,000.00				
2	New Construction - IT/Central Office Storage Structure	CO	177					\$900,000.00		
3	New Construction - Annex Building	SESI	177						\$3,000,000.00	
4	Awning - Pre-K/CDC entrance	MBES	177	-		-	\$350,000.00	-	-	-
5	Awning - Back of the Gym	MIES	177	-		-	-	\$200,000.00	-	-
6	Awning - Back Pick-Up/Drop-Off Area	EES	177	-		-	-	-	\$400,000.00	-
7	Awning - Pick-up Area	RES	177	-		-	-	-	-	\$300,000.00
9	Fire, Intruder & Freezer Alarm System	ECCA	177	\$400,000.00	\$419,980.00	-	-	-	-	-
10	Fire, Intruder & Freezer Alarm System	WBHS	177	-		\$500,000.00	-	-	-	-
11	Fire, Intruder & Freezer Alarm System	HMS	177	-		-	\$450,000.00	-	-	-
12	Fire, Intruder & Freezer Alarm System	UGMS	177	-		-	-	\$450,000.00	-	-
13	Gym Floor - Replacement	PoES	177	\$200,000.00	\$192,030.00	-	-	-	-	-
14	Gym Floor - Replacement	FrES	177	\$200,000.00	\$245,962.00	-	-	-	-	-
15	Renovation - Auditorium	HHS	177	\$810,000.00		\$810,000.00	-	-	-	-
16	Renovation - Commons Area Bathroom	HHS	177	\$100,000.00	\$239,300.00	-	-	-	-	-
17	Renovation - Handicap Stadium Access	HHS	177	-		-	-	-	\$80,000.00	-
18	Renovation - Handicap Stadium Access	WBHS	177	-		-	-	-	\$80,000.00	-
19	Renovation - Commons Area Bathroom	WBHS	177	-		\$240,000.00	-	-	-	-
20	Renovation - Auditorium	WBHS	177	-		-	\$810,000.00	-	-	-
21	Renovation - Baseball Bathroom/Concessions	WBHS	177	-		-	-	\$400,000.00	-	-
22	Renovation - Stadium Bathrooms	WBHS	177	-		-	-	-	\$200,000.00	-
23	Renovation - Stadium Bathrooms	HHS	177	-		-	-	-	\$200,000.00	-
24	Renovation - Add Office Space in Old Locker Bay	WBHS	177	-		-	\$150,000.00			
25	Renovation - Convert Planetarium	HHS	177	-		-	\$450,000.00	-	-	-
26	Renovation - Remaining Bathroom	WBHS	177	-		-	\$600,000.00	-	-	-
27	Renovation - Kitchen	CO	177	-		-	\$200,000.00	-	-	-
28	Renovation - Relocate Nurse's Station	HHS	177	-		-	\$400,000.00	-	-	-
29	Renovation - Gym Stage Area	ECCA	177	-		-	-	\$1,000,000.00	-	-
30	Renovation - Remaining Bathroom	HHS	177	-		-	-	\$600,000.00	-	-

FY 2026/2027 Blount County Education Capital Plan			FY 25/26 Estimate	FY 25/26 Actual	FY 26/27 Estimate	FY 27/28 Estimate	FY 28/29 Estimate	FY 29/30 Estimate	FY 30/31 Estimate
	Location	Funding							
Capital School Fund Continued									
31	Renovation - Replace Skylights in Common Area	HHS	177	-	-	-	-	\$200,000.00	-
32	Renovation - Expand Band Room	WBHS	177	-	-	-	-	-	\$1,500,000.00
33	Security Vestibule	CES	177	-	\$250,000.00	-	-	-	-
34	Security Vestibule	UGES	177	-	\$250,000.00	-	-	-	-
35	Security Vestibule	WBHS	177	-	\$250,000.00	-	-	-	-
36	Security Vestibule	SESI	177	-	\$100,000.00	-	-	-	-
37	Security Vestibule	RES	177	-	-	-	-	-	\$100,000.00
39	Roof - Repair/Replacement (Main Classrooms)	HMS	177	\$2,500,000.00	-	-	-	-	-
40	Roof - Repair/Replacement	WB9th	177	-	\$2,500,000.00	-	-	-	-
41	Roof - Replacement	HHS	177	-	-	\$3,000,000.00	-	-	-
42	Roof - Replacement	CMS	177	-	-	-	\$3,000,000.00	-	-
43	Roof - Replacement	PoES	177	-	-	-	-	\$1,300,000.00	-
44	Roof - Replacement (Main)	WES	177	-	-	-	-	-	\$1,300,000.00
45	Roof - Replacement	RES	177	-	-	-	-	-	\$1,500,000.00
46	Roof - Repair (Full Seal)	CO	177	-	-	-	-	\$500,000.00	-
47	Windows - Repair/Replace	HHS	177	-	-	-	-	\$1,000,000.00	-
48	Windows - Repair/Replace	WBHS	177	-	-	-	-	-	\$1,000,000.00
49	Cafeteria Kitchen Equipment	DW	177	\$308,190.00	\$261,460.00	\$266,690.00	\$272,030.00	\$277,470.00	\$283,020.00
50	Cafeteria Furniture	DW	177	-	-	\$96,000.00	\$97,920.00	\$99,880.00	\$101,880.00
51	Furniture High School (CTE, Elementary)	DW	177	\$200,000.00	\$311,270.00	\$250,000.00	\$255,000.00	\$260,100.00	\$265,300.00
52	Chiller System - Replacement	WBHS	177	-	-	\$500,000.00	-	-	-
53	HVAC Replacement	ECCA	177	\$500,000.00	\$377,975.00	-	-	-	-
54	HVAC Controls	WB9th	177	\$325,000.00	-	-	-	-	-
55	HVAC Controls	CMS	177	\$415,000.00	-	-	-	-	-
56	HVAC Replacement	HMS	177	-	\$750,000.00	-	-	-	-
57	HVAC Replacement	CO	177	-	\$200,000.00	-	-	-	-
58	HVAC Controls	CES	177	-	-	-	-	-	-
59	HVAC Controls	UGES	177	-	-	-	-	-	-
60	HVAC Replacement	TES	177	-	-	\$600,000.00	-	-	-
61	HVAC Controls	MBES	177	-	-	\$400,000.00	-	-	-
62	HVAC Controls	MiES	177	-	-	\$200,000.00	-	-	-
63	HVAC Controls	CO	177	-	-	\$50,000.00	-	-	-
64	HVAC Replacement	RES	177	-	-	-	\$800,000.00	-	-
65	HVAC Controls	EES	177	-	-	-	\$400,000.00	-	-
66	HVAC Controls	FaES	177	-	-	-	\$300,000.00	-	-
67	HVAC Controls	FrES	177	-	-	-	\$300,000.00	-	-
68	HVAC Replacement	MoES	177	-	-	-	-	\$500,000.00	-
69	HVAC Controls	RES	177	-	-	-	-	\$250,000.00	-
70	HVAC Controls	LES	177	-	-	-	-	\$300,000.00	-
71	HVAC Controls	TES	177	-	-	-	-	\$250,000.00	-
72	Motor Vehicles Purchased	CO	177	\$75,000.00	\$74,850.00	-	-	-	-
73	Bleachers - Baseball & Softball	WBHS	177	-	-	\$200,000.00	-	-	-
74	Bleachers - Baseball & Softball	HHS	177	-	-	-	-	\$200,000.00	-
75	Drainage Improvements - Athletics	HHS	177	-	\$500,000.00	-	-	-	-
76	Drainage Improvements	MBES	177	-	-	-	-	-	-
77	Guard Shack	ECCA	177	-	\$50,000.00	-	-	-	-

FY 2026/2027 Blount County Education Capital Plan				FY 25/26 Estimate	FY 25/26 Actual	FY 26/27 Estimate	FY 27/28 Estimate	FY 28/29 Estimate	FY 29/30 Estimate	FY 30/31 Estimate
	Location	Funding								
Capital School Fund Continued										
78	Intercom System	MoEs	177			\$25,000.00				
79	Intercom System	PoES	177				\$25,000.00			
80	Intercom System	MBES	177					\$25,000.00		
81	Lighting - Baseball & Softball Fields	HHS	177	-	\$559,000.00	-	-	-	-	-
82	Lighting - Baseball & Softball Fields	WBHS	177	-		-	\$559,000.00	-	-	-
83	Playground Replacement	TDB	177			-	\$260,000.00			
84	Phone System	DW	177			\$500,000.00				
85	Routers	DW	177	-	\$86,530.00					
86	Tennis Courts - Replacement	HHS	177	-		-	\$600,000.00	-	-	-
87	Track Resurface	HHS	177	\$550,000.00		\$550,000.00	-	-	-	-
88	Track Resurface	WBHS	177	\$550,000.00		\$550,000.00	-	-	-	-
89	Architect & Engineering	DW	177	\$204,600.00	\$602,658.00	\$209,400.00	\$306,000.00	\$342,000.00	\$314,000.00	\$336,000.00
90	Contingency - Other Improvements	DW	177	\$850,000.00	\$1,225,729.00					
91	Trustees Commissions	CO	177	\$175,620.00	\$150,000.00	\$149,870.00	\$154,370.00	\$159,000.00	\$163,770.00	\$168,680.00
92	Notes Payable Principal & Interest		177	\$1,178,000.00						
Capital School Fund Sub-Total				\$9,541,410	\$4,746,744	\$9,896,960	\$10,889,320	\$9,513,450	\$9,587,970	
Fund 141 Totals				\$82,500	\$0	\$108,000	\$108,000	\$109,000	\$110,000	\$0
Fund 143 Totals				\$222,000	\$0	\$229,000	\$236,000	\$243,000	\$0	\$0
Fund 177 Totals				\$9,551,410	\$4,746,744	\$9,896,960	\$10,889,320	\$9,523,450	\$9,587,970	\$6,867,880
Total Capital Projects				\$9,855,910	\$4,746,744	\$10,233,960	\$11,233,320	\$9,875,450	\$9,697,970	\$6,867,880

Fund 176: Highway Capital Fund

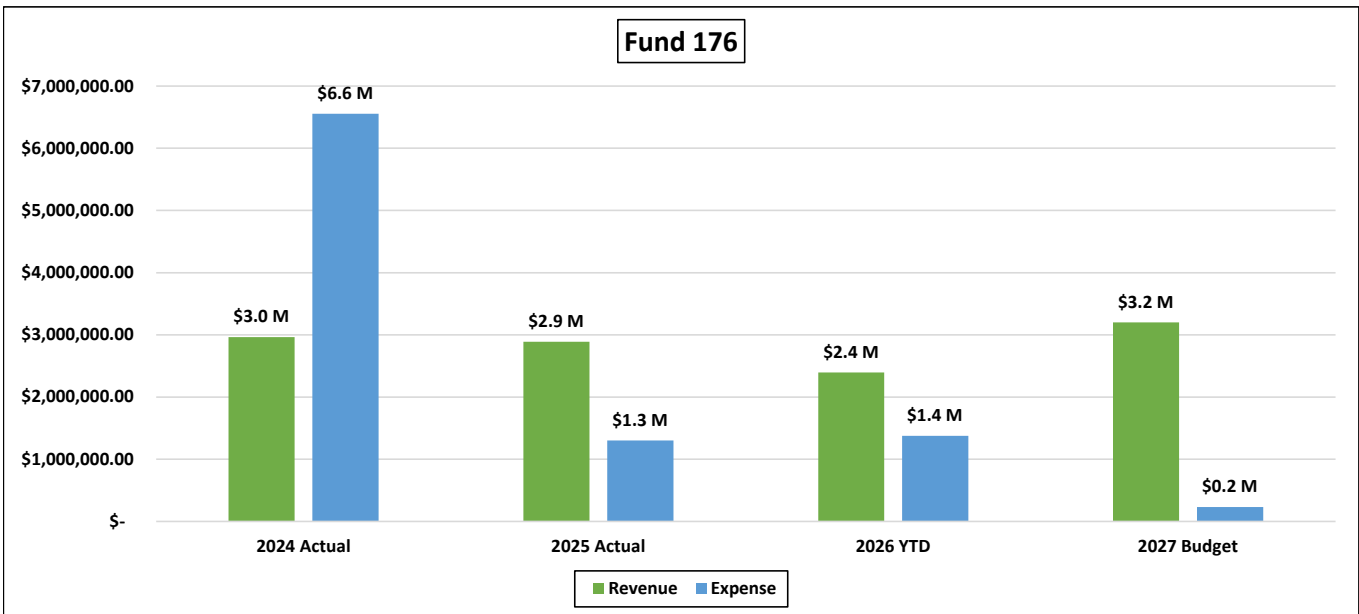
Fund 176, the Highway Capital Fund, supports the county's long-term investment in transportation infrastructure. It finances major capital projects such as road construction, bridge improvements, large-scale resurfacing, equipment replacements, and other significant upgrades to the county's transportation network. This fund ensures the resources necessary to maintain safe and efficient infrastructure, comply with state and federal standards, and support the county's long-range mobility and economic development goals.

REVENUE

Account Description	2024 Actuals	2025 Actuals	2026 Actual YTD	2027 Proposed Budget
Local Taxes	\$ -	\$ 2,629,337	\$ 1,500,000	\$ 3,000,000
Other Local Revenue	\$ 249,119	\$ 221,042	\$ 179,949	\$ 200,000
Federal Government	\$ 200,125	\$ 2,868	\$ 357,164	\$ -
Other Sources	\$ 2,514,461	\$ -	\$ 358,860	\$ -
Total	\$ 2,963,706	\$ 2,890,534	\$ 2,395,973	\$ 3,200,000

EXPENSE

Account Description	2024 Actuals	2025 Actuals	2026 Actual YTD	2027 Proposed Budget
Contracted Services	\$ 19,125	\$ 40,864	\$ (2,100)	\$ -
Other Charges	\$ 2,237	\$ 2,282	\$ 1,421	\$ -
Capital Outlay	\$ 6,532,315	\$ 1,258,695	\$ 1,375,824	\$ 230,000
Total	\$ 6,553,677	\$ 1,301,841	\$ 1,375,145	\$ 230,000



Fund 177: School Capital Fund

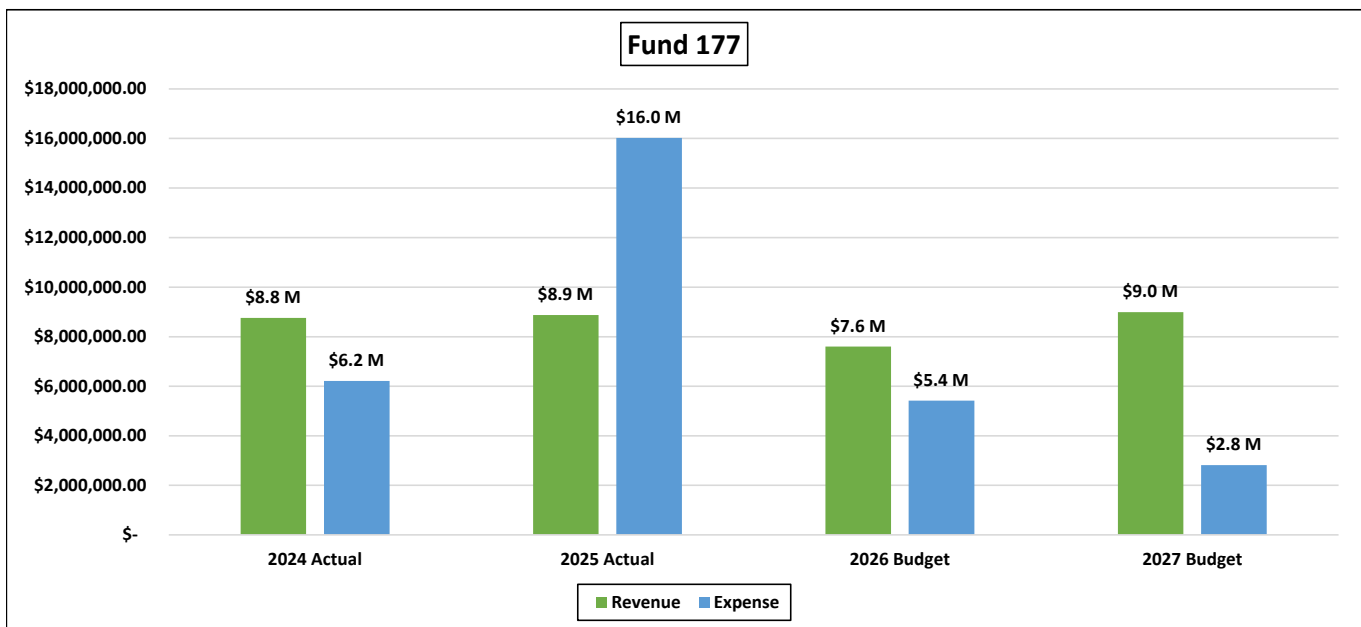
Fund 177, the School Capital Fund, supports the county's long-term investment in public school facilities. It finances major capital projects such as new school construction, building expansions, large-scale renovations, safety and security upgrades, and significant repairs or replacements of critical systems and equipment. This fund ensures the resources necessary to maintain safe, modern, and functional learning environments, comply with facility standards, and support the county's long-range educational infrastructure needs.

REVENUE

Account Description	2024 Actuals	2025 Actuals	2026 Actual YTD	2027 Proposed Budget
Local Taxes	\$ 6,816,712	\$ 7,038,001	\$ 6,747,076	\$ 8,735,000
Other Local Revenue	\$ 570,913	\$ 460,113	\$ 172,397	\$ 250,000
State of Tennessee	\$ 9,175	\$ 9,097	\$ 5,886	\$ 10,000
Other Sources	\$ 1,364,307	\$ 1,366,297	\$ 677,311	\$ -
Total	\$ 8,761,107	\$ 8,873,508	\$ 7,602,669	\$ 8,995,000

EXPENSE

Account Description	2024 Actuals	2025 Actuals	2026 Actual YTD	2027 Proposed Budget
Contracted Services	\$ 99,975	\$ 151,141	\$ 214,094	\$ 250,000
Other Charges	\$ 142,030	\$ 145,414	\$ 139,306	\$ 185,000
Debt Services	\$ 1,364,307	\$ 1,366,297	\$ 1,177,840	\$ 1,180,000
Capital Outlay	\$ 4,603,904	\$ 14,358,198	\$ 3,887,983	\$ 1,200,000
Total	\$ 6,210,216	\$ 16,021,049	\$ 5,419,223	\$ 2,815,000



Fund 189: General County Capital Fund

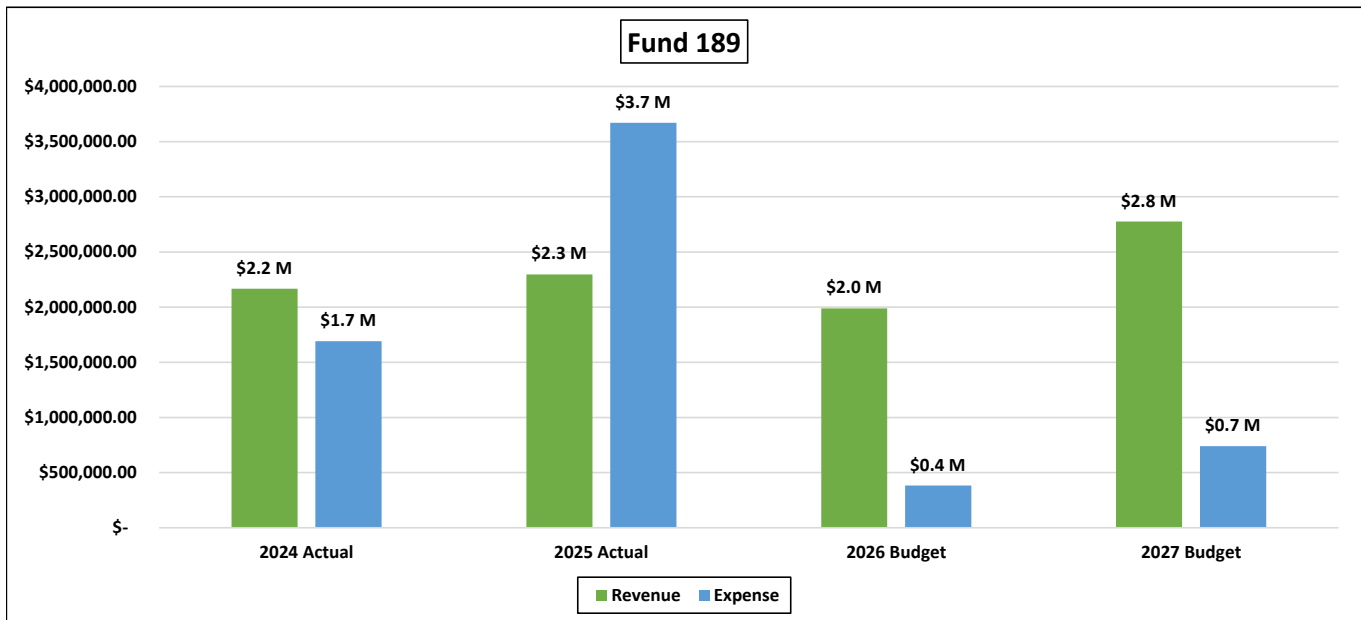
Fund 189, the General County Capital Fund, supports the county's major capital improvements across general government operations. It finances significant long-term projects such as facility construction and renovation, major equipment purchases, technology upgrades, infrastructure improvements, and other large-scale investments that extend beyond routine operating needs. This fund ensures the resources necessary to maintain safe, efficient, and modern county facilities and systems, support compliance with regulatory and safety standards, and advance the county's long-term capital planning and strategic goals.

REVENUE

Account Description	2024 Actuals	2025 Actuals	2026 Actual YTD	2027 Proposed Budget
Local Taxes	\$ 2,038,723	\$ 2,119,996	\$ 2,025,283	\$ 2,670,000
Other Local Revenue	\$ 192,944	\$ 174,408	\$ 122,296	\$ 104,000
State of Tennessee	\$ 2,753	\$ 2,729	\$ 1,766	\$ 2,000
Total	\$ 2,166,919	\$ 2,297,133	\$ 1,989,379	\$ 2,776,000

EXPENSE

Account Description	2024 Actuals	2025 Actuals	2026 Actual YTD	2027 Proposed Budget
Other Charges	\$ 39,856	\$ 41,061	\$ 40,974	\$ 65,000
Capital Outlay	\$ 1,650,910	\$ 3,629,056	\$ 341,341	\$ 675,000
Total	\$ 1,690,767	\$ 3,670,117	\$ 382,315	\$ 740,000



Department Overviews

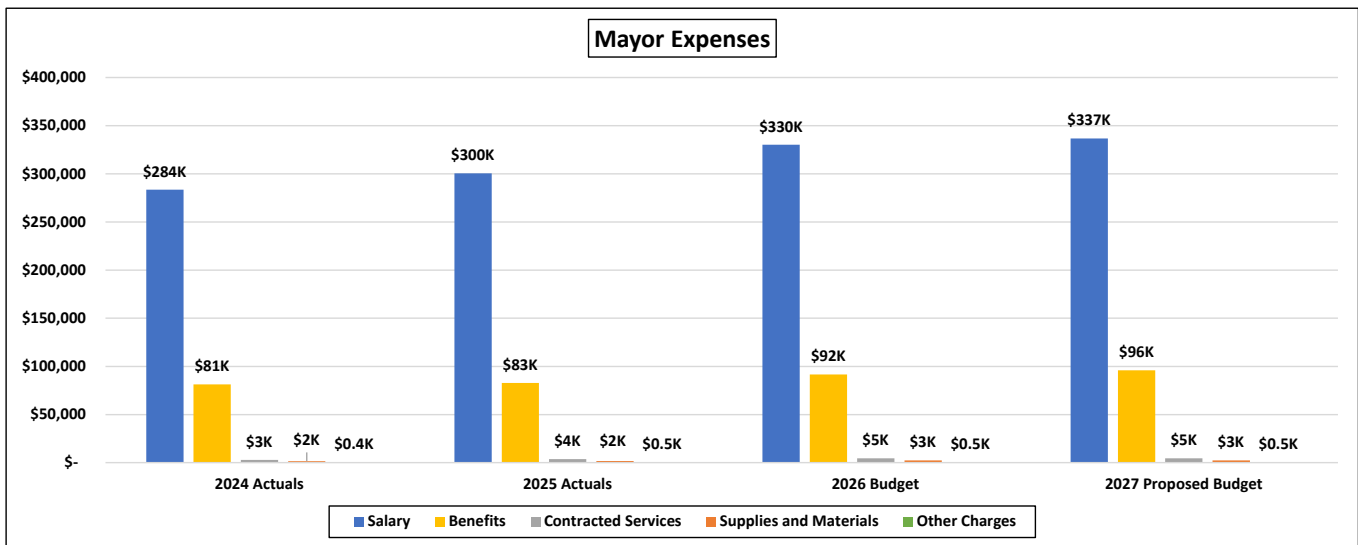


Mayor's Office

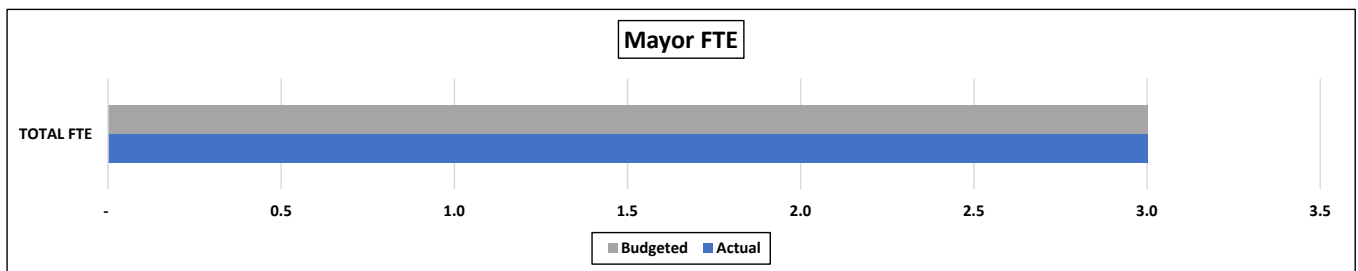
Ed Mitchell

The Mayor's Office provides executive leadership for county government, overseeing daily operations and ensuring the effective implementation of policies and programs. It coordinates with all departments, manages public communication, and supports initiatives that promote community development, transparency, and efficient service delivery. Through strategic direction and administrative oversight, the Mayor's Office plays a central role in guiding the county's vision and serving its citizens.

EXPENSE								
Account Description	2024 Actuals		2025 Actuals		2026 Budget		2027 Proposed Budget	
Salary	\$	283,566	\$	300,429	\$	330,284	\$	336,810
Benefits	\$	81,353	\$	82,979	\$	91,778	\$	96,048
Contracted Services	\$	3,017	\$	3,707	\$	4,665	\$	4,665
Supplies and Materials	\$	1,586	\$	1,852	\$	2,500	\$	2,500
Other Charges	\$	432	\$	509	\$	509	\$	488
Total	\$	369,954	\$	389,477	\$	429,735	\$	440,511



FTE COUNT				
Position Description	Actual	Budgeted	Variance	Position Request
County Official/Admin Office	1.00	1.00	-	
Secretaries	1.00	1.00	-	
Clerical Personnel	1.00	1.00	-	
TOTAL FTE	3.00	3.00	-	



Blount County Sheriff's Office

James L. Berrong

EXPENSE - BCSO - Workhouse

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Salary	\$ 13,717	\$ 14,412	\$ 14,835	\$ 15,225
Benefits	\$ 2,462	\$ 3,064	\$ 2,609	\$ 3,999
Total	\$ 16,179	\$ 17,476	\$ 17,444	\$ 19,224

EXPENSE - BCSO - Juvenile Services

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Salary	\$ 1,618,442	\$ 1,609,214	\$ 1,785,389	\$ 1,862,134
Benefits	\$ 486,383	\$ 500,499	\$ 614,041	\$ 633,400
Contracted Services	\$ 9,683	\$ 14,527	\$ 12,000	\$ 9,000
Supplies and Materials	\$ 24,172	\$ 34,177	\$ 30,500	\$ 30,750
Other Charges	\$ 35,000	\$ 35,000	\$ 37,204	\$ 35,000
Capital Outlay	\$ 61,597	\$ 118,941	\$ 20,000	\$ 20,000
Total	\$ 2,235,277	\$ 2,312,358	\$ 2,499,135	\$ 2,590,284

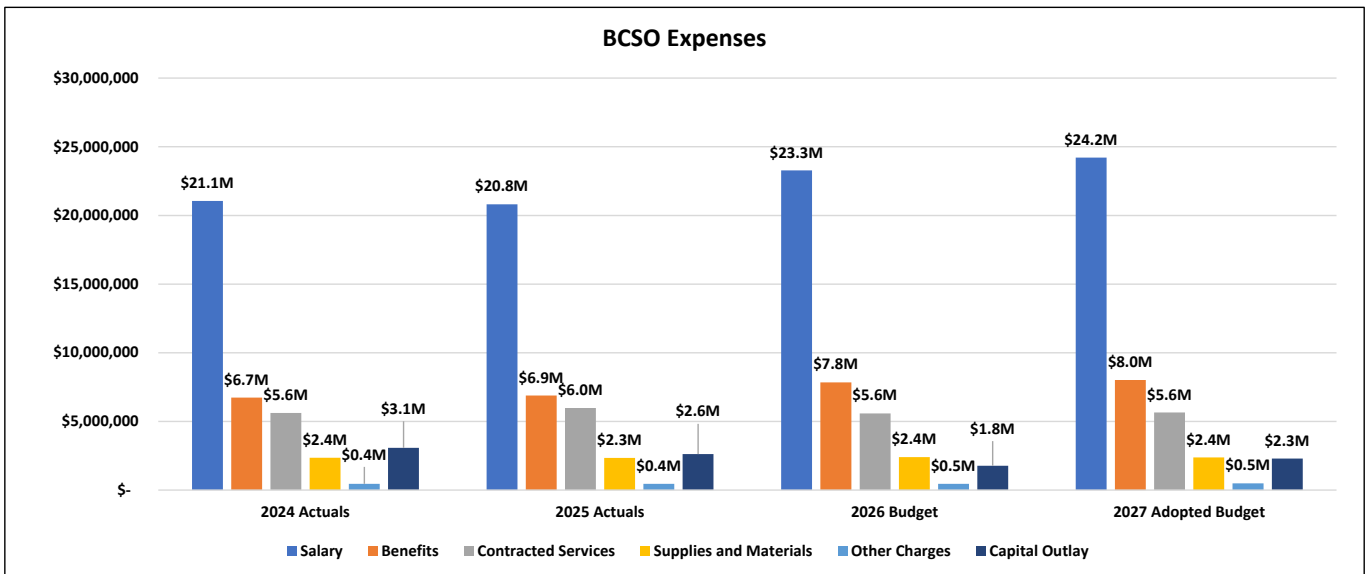
EXPENSE - BCSO - Litter & Trash Grant

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Salary	\$ 61,565	\$ 63,376	\$ 67,574	\$ 70,067
Benefits	\$ 19,647	\$ 25,430	\$ 29,574	\$ 27,733
Contracted Services	\$ 40,061	\$ 35,526	\$ 41,265	\$ 41,265
Other Charges	\$ 1,224	\$ 170	\$ 170	\$ 1,404
Total	\$ 122,497	\$ 124,502	\$ 138,583	\$ 140,469

EXPENSE - BCSO - Public Safety Projects

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Contracted Services	\$ 782,027	\$ 724,996	\$ 725,000	\$ 775,000
Debt Services	\$ 42,950	\$ 37,803	\$ 15,130	\$ 27,322
Capital Outlay	\$ 477,036	\$ 1,601,900	\$ 1,189,125	\$ 1,241,200
Total	\$ 1,302,012	\$ 2,364,698	\$ 1,929,255	\$ 2,043,522

TOTAL EXPENSES	\$ 39,315,156	\$ 39,118,961	\$ 41,259,979	\$ 42,967,577
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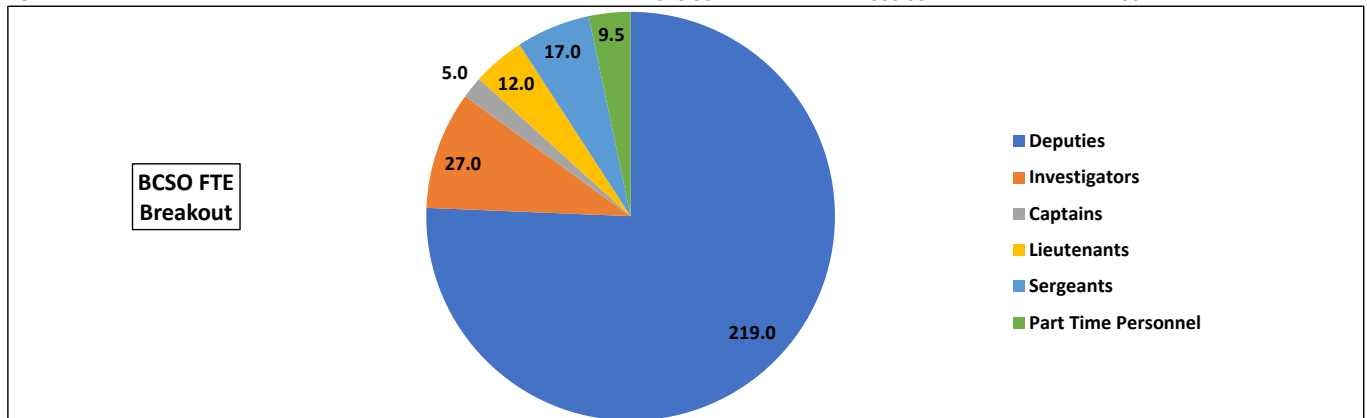


Blount County Sheriff's Office

James L. Berrong

FTE COUNT		Sheriff Department		
Position Description	Actual	Budgeted	Variance	Position Request
County Official/Admin Offic	1.00	1.00	-	
Assistants	4.00	4.00	-	
Supervisor/Director	5.00	5.00	-	
Deputies	109.00	109.00	-	
Investigators	21.00	21.00	-	
Captains	3.00	3.00	-	
Lieutenants	9.00	9.00	-	
Sergeants	11.00	11.00	-	
Computer Programmers	6.00	6.00	-	
Mechanics	2.00	2.00	-	
Clerical Personnel	12.00	12.00	-	
Attendants	1.00	1.00	-	
Part Time Personnel	5.50	5.50	-	
TOTAL FTE	189.50	189.50	-	
FTE COUNT		COPS Grant		
Position Description	Actual	Budgeted	Variance	Position Request
Deputies	4.00	6.00	2.00	
TOTAL FTE	4.00	6.00	2.00	
FTE COUNT		Jail		
Position Description	Actual	Budgeted	Variance	Position Request
Deputies	88.00	88.00	-	
Investigators	2.00	2.00	-	
Captains	1.00	1.00	-	
Lieutenants	5.00	5.00	-	
Sergeants	6.00	6.00	-	
Social Workers	1.00	1.00	-	
Clerical Personnel	6.00	6.00	-	
TOTAL FTE	109.00	109.00	-	
FTE COUNT		Juvenile Services		
Position Description	Actual	Budgeted	Variance	Position Request
Deputies	20.00	20.00	-	
Captains	1.00	1.00	-	
Lieutenants	1.00	1.00	-	
Sergeants	3.00	3.00	-	
TOTAL FTE	25.00	25.00	-	
FTE COUNT		Litter & Trash		
Position Description	Actual	Budgeted	Variance	Position Request
Attendants	1.00	1.00	-	
TOTAL FTE	1.00	1.00	-	

TOTAL FTE	328.50	330.50	2.00
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Blount County Sheriff's Office

James L. Berrong

The Sheriff's Office is responsible for law enforcement and public safety throughout the county. It oversees patrol operations, criminal investigations, court security, and the county jail, ensuring compliance with state and local laws. Through its commitment to safety, professionalism, and community service, the Sheriff's Office protects citizens and supports the overall security of the county.

REVENUE

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Other - BCSO Training	\$ 271,313	\$ 221,799	\$ 240,000	\$ 220,000
Donations-BCSO	\$ 250	\$ 475	\$ -	\$ -
Contracted Services	\$ 3,375	\$ 4,650	\$ 60,000	\$ 81,700
Prisoner Board	\$ 119,000	\$ 183,240	\$ 75,000	\$ 120,000
Direct Federal Revenue - Other	\$ 1,779,985	\$ 1,404,348	\$ 1,300,000	\$ 1,300,000
Fed. Through State - Other	\$ 2,152,809	\$ 1,126,931	\$ 1,075,349	\$ 482,225
Other State Revenues	\$ 410,295	\$ 326,697	\$ 355,000	\$ 350,000
Other State Revenues - Contrac	\$ 919,931	\$ 1,040,345	\$ 925,000	\$ 1,200,000
Public Works Grants - Litter P	\$ 73,700	\$ 73,077	\$ 74,300	\$ 74,300
Other Public Safety Grants	\$ 144,459	\$ 89,832	\$ -	\$ 75,000
School Resource Officer Grants	\$ 1,575,000	\$ 1,575,000	\$ 1,575,000	\$ 1,575,000
Law Enforcemnt Train Prgm	\$ 14,595	\$ -	\$ -	\$ 15,000
Excess Fees - Sheriff Fees	\$ 63,202	\$ 68,292	\$ 63,000	\$ 70,000
Other Local Revenue	\$ 317,472	\$ 261,286	\$ 275,950	\$ 119,600
Sexual Offender Registration F	\$ 20,850	\$ 19,350	\$ 21,000	\$ 18,000
Fingerprint Fees	\$ 1,210	\$ 1,030	\$ -	\$ 1,000
Telephone Commissions	\$ 324,504	\$ 315,139	\$ 284,000	\$ 310,000
Copy Fees	\$ 19,988	\$ 25,167	\$ 20,000	\$ 23,000
Sale of Recycled Materials	\$ 5,429	\$ 12,429	\$ 4,000	\$ 4,000
Other General Service Charges	\$ 6,847	\$ 6,495	\$ 7,500	\$ 5,000
Total	\$ 8,224,214	\$ 6,755,581	\$ 6,355,099	\$ 6,043,825

EXPENSE - BCSO - Sheriff Dept

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Salary	\$ 12,573,565	\$ 12,214,725	\$ 13,551,453	\$ 14,262,058
Benefits	\$ 4,168,017	\$ 4,176,029	\$ 4,447,831	\$ 4,739,663
Contracted Services	\$ 1,015,190	\$ 1,208,673	\$ 1,202,000	\$ 1,239,750
Supplies and Materials	\$ 1,234,049	\$ 1,270,324	\$ 1,166,000	\$ 1,163,000
Other Charges	\$ 247,284	\$ 243,017	\$ 236,100	\$ 268,900
Capital Outlay	\$ 1,473,645	\$ 484,851	\$ 328,250	\$ 823,250
Total	\$ 20,711,750	\$ 19,597,618	\$ 20,931,634	\$ 22,496,621

EXPENSE - BCSO - COPs Grant

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Salary	\$ 144,541	\$ 269,161	\$ 388,791	\$ 235,826
Benefits	\$ 43,182	\$ 80,015	\$ 175,197	\$ 78,892
Total	\$ 187,722	\$ 349,177	\$ 563,987	\$ 314,717

EXPENSE - BCSO - Sex Offender Registry

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Contracted Services	\$ 25,000	\$ 25,000	\$ 35,000	\$ 35,000
Other Charges	\$ 7,800	\$ 12,184	\$ 10,000	\$ 12,500
Total	\$ 32,800	\$ 37,184	\$ 45,000	\$ 47,500

EXPENSE - BCSO - Jail

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Salary	\$ 6,646,119	\$ 6,647,195	\$ 7,463,044	\$ 7,763,971
Benefits	\$ 2,008,606	\$ 2,103,182	\$ 2,575,641	\$ 2,535,369
Contracted Services	\$ 3,606,970	\$ 3,853,842	\$ 3,313,000	\$ 3,463,375
Supplies and Materials	\$ 1,073,712	\$ 1,012,136	\$ 1,173,965	\$ 1,174,000
Other Charges	\$ 154,000	\$ 155,238	\$ 158,831	\$ 166,600
Capital Outlay	\$ 99,078	\$ 211,175	\$ 80,000	\$ 83,000
Total	\$ 13,588,485	\$ 13,982,768	\$ 14,764,482	\$ 15,186,315

County Clerk

Gaye Hasty

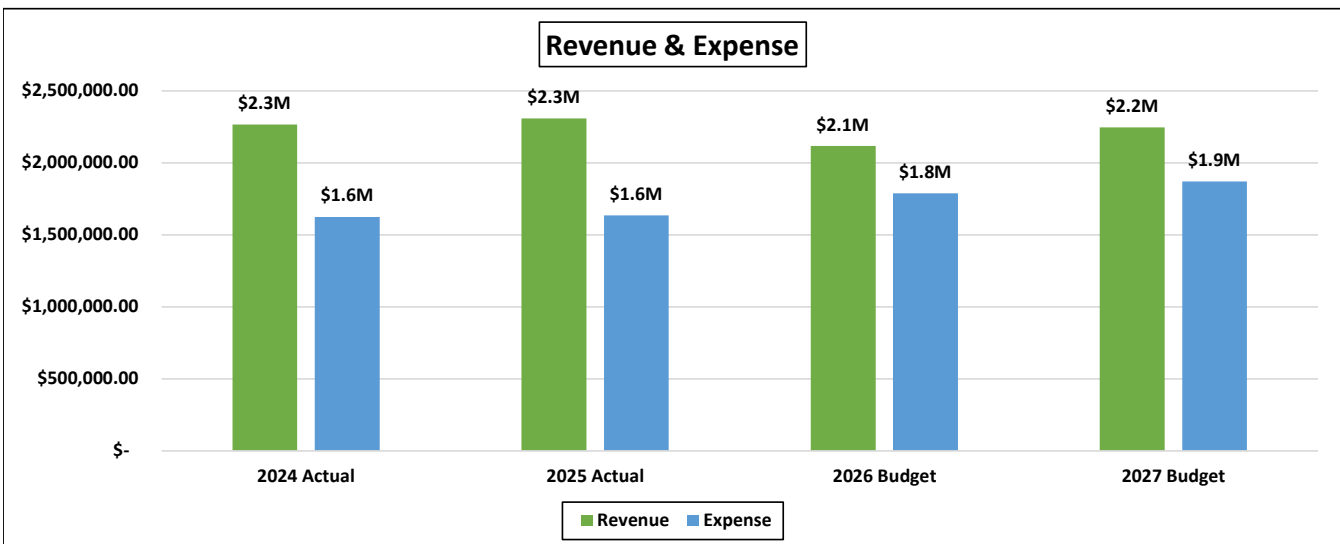
The County Clerk serves as the official record-keeper and clerk of the county's legislative body, responsible for maintaining and preserving vital public records, issuing licenses, and supporting the administrative functions of county government. The clerk records and files minutes of county commission meetings, resolutions, and ordinances, ensuring transparency and legal compliance in the legislative process. Additionally, the County Clerk issues marriage licenses, business licenses, vehicle registrations, and other legal documents as required by state and local law. Under applicable statutory frameworks, the clerk may also be responsible for coordinating local elections in cooperation with the county election commission. The clerk's duties center on accuracy, accessibility, and public service, making the office a critical link between the county government and its citizens.

REVENUE

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Other State Revenues - Vehicle	\$ 107,502	\$ 112,116	\$ 102,000	\$ 112,000
Excess Fees - County Clerk Int	\$ 12,411	\$ 4,650	\$ 6,000	\$ 6,000
Excess Fees - County Clerk	\$ 1,959,576	\$ 1,991,548	\$ 1,850,000	\$ 1,950,000
Electronic Ins Verification	\$ 15,608	\$ 22,365	\$ -	\$ 15,000
Data Processing Fee - County C	\$ 14,874	\$ 14,695	\$ 15,000	\$ 14,000
Addl Fees-Title & Registration	\$ 156,839	\$ 162,918	\$ 144,000	\$ 150,000
Total	\$ 2,266,809	\$ 2,308,293	\$ 2,117,000	\$ 2,247,000

EXPENSE

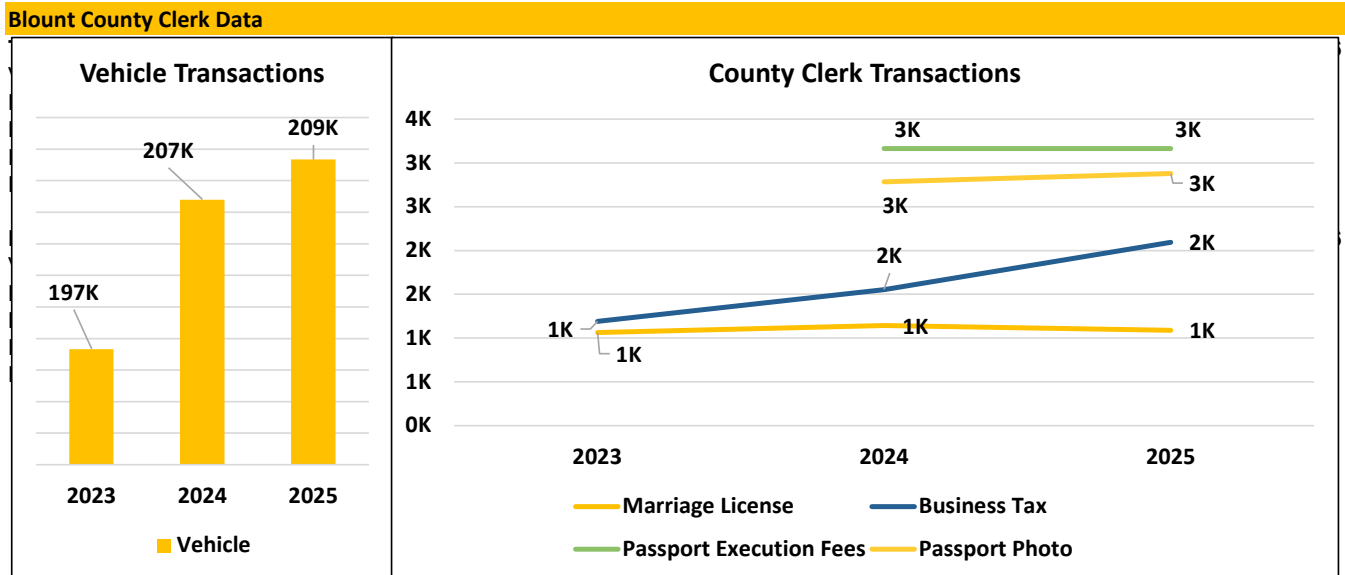
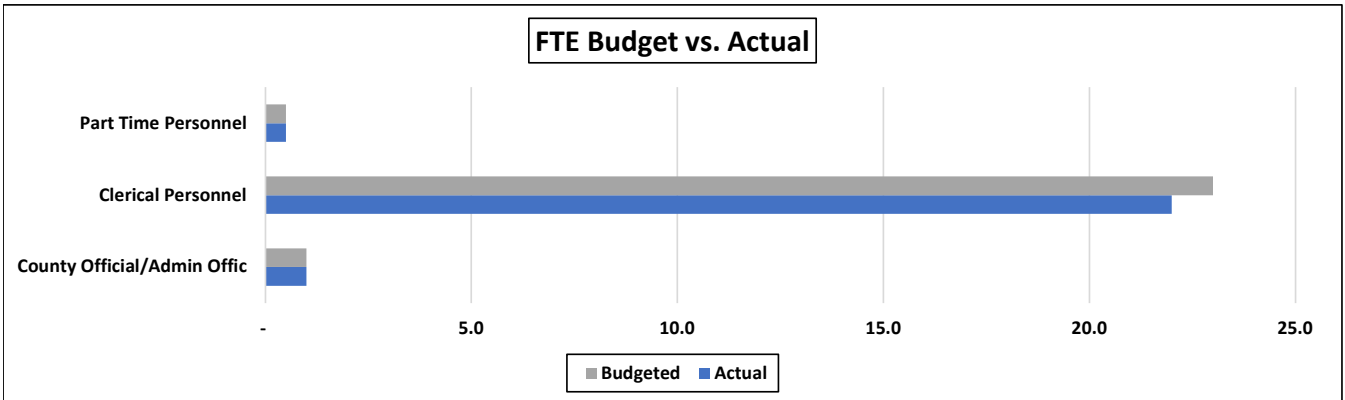
Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Salary	\$ 1,088,719	\$ 1,094,773	\$ 1,212,699	\$ 1,260,154
Benefits	\$ 408,914	\$ 399,216	\$ 430,680	\$ 451,116
Contracted Services	\$ 99,881	\$ 110,525	\$ 117,750	\$ 130,850
Supplies and Materials	\$ 17,032	\$ 21,460	\$ 16,980	\$ 16,980
Other Charges	\$ 3,920	\$ 4,426	\$ 4,740	\$ 4,244
Capital Outlay	\$ 5,796	\$ 3,550	\$ 6,500	\$ 6,500
Total	\$ 1,624,263	\$ 1,633,951	\$ 1,789,349	\$ 1,869,845



County Clerk

Gaye Hasty

FTE COUNT				
Position Description	Actual	Budgeted	Variance	Position Request
County Official/Admin Offic	1.00	1.00	-	
Clerical Personnel	22.00	23.00	1.00	
Part Time Personnel	0.50	0.50	-	
TOTAL FTE	23.50	24.50	1.00	



Register of Deeds

Phyllis Lee Crisp

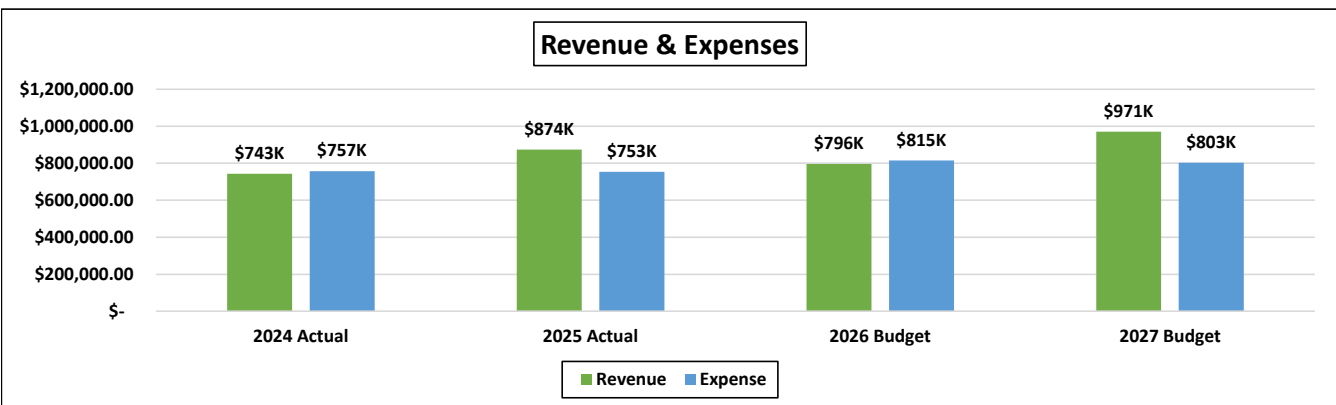
The Register of Deeds serves as the official custodian of land and property records in the State of Tennessee, responsible for recording and preserving deeds, liens, plats, and other documents related to real estate transactions. The office ensures the accuracy, legality, and accessibility of property records in accordance with state law, providing an essential public service to citizens, legal professionals, and government agencies. The Register of Deeds upholds integrity and transparency in property recordkeeping, making the office a vital link in Tennessee's system of local government.

REVENUE

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Excess Fees - Register of Deed	\$ 150,616	\$ 174,121	\$ 150,000	\$ 200,000
Ex Fees - ROD	\$ 1,951	\$ 651	\$ 1,000	\$ 1,000
Ex Fees - ROD	\$ 541,998	\$ 639,203	\$ 600,000	\$ 710,000
Data Processing Fee - Register	\$ 48,833	\$ 59,974	\$ 45,000	\$ 60,000
Total	\$ 743,398	\$ 873,949	\$ 796,000	\$ 971,000

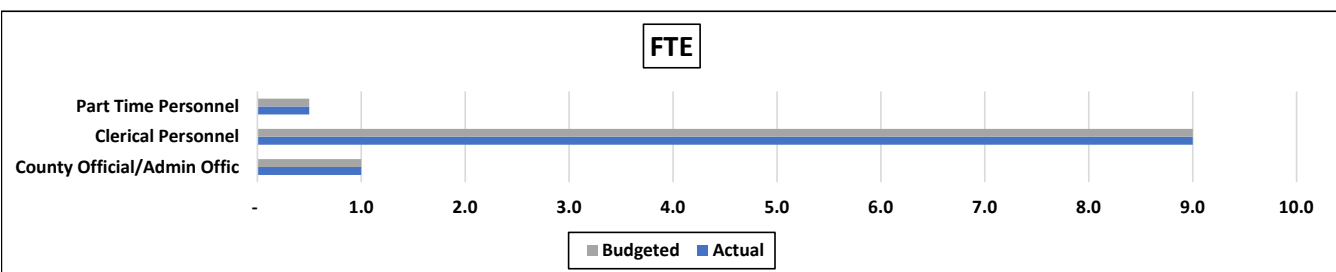
EXPENSE

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Salary	\$ 515,923	\$ 510,010	\$ 553,337	\$ 570,458
Benefits	\$ 172,843	\$ 163,598	\$ 184,963	\$ 156,962
Contracted Services	\$ 64,210	\$ 41,523	\$ 63,300	\$ 63,600
Supplies and Materials	\$ 1,986	\$ 1,044	\$ 4,500	\$ 3,900
Other Charges	\$ 1,872	\$ 1,866	\$ 2,616	\$ 1,628
Capital Outlay	\$ 461	\$ 35,044	\$ 6,000	\$ 6,000
Total	\$ 757,294	\$ 753,084	\$ 814,716	\$ 802,548



FTE COUNT

Position Description	Actual	Budgeted	Variance	Position Request
County Official/Admin Office	1.00	1.00	-	
Clerical Personnel	9.00	9.00	-	
Part Time Personnel	0.50	0.50	-	
TOTAL FTE	10.50	10.50	-	

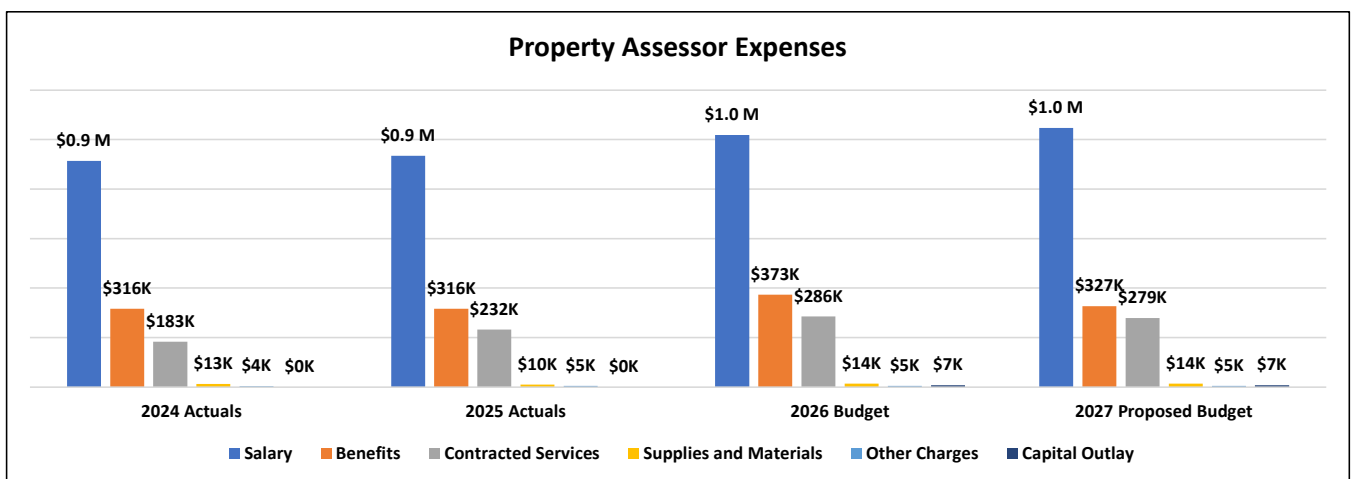


Property Assessor

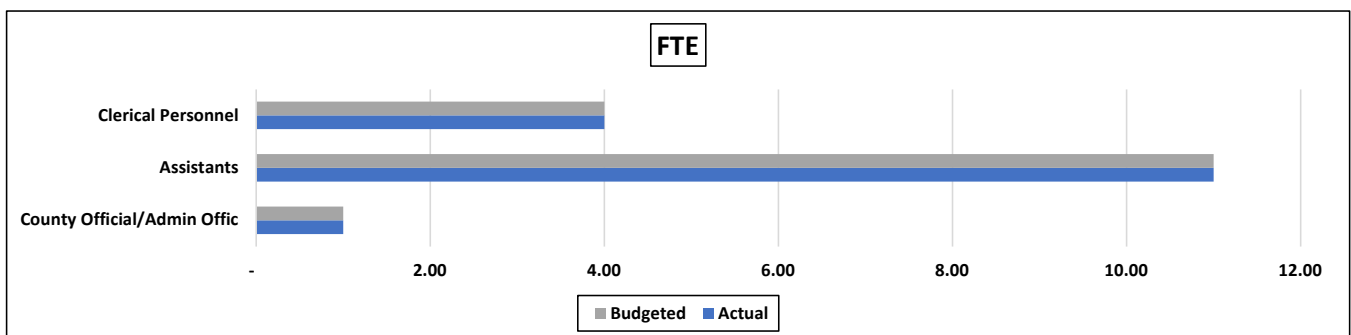
Todd Orr

The Property Assessor's Office is responsible for identifying, classifying, and appraising all taxable property within the county. It maintains accurate property records, ensures assessments comply with state regulations, and supports the fair distribution of the tax burden. By providing reliable valuation data, the office helps fund essential county services and promotes transparency in the property tax process.

EXPENSE								
Account Description	2024 Actuals		2025 Actuals		2026 Budget	2027 Proposed Budget		
Salary	\$	912,983	\$	933,918	\$	1,018,581	\$	1,046,411
Benefits	\$	316,229	\$	316,227	\$	373,168	\$	326,777
Contracted Services	\$	183,019	\$	232,257	\$	285,500	\$	278,910
Supplies and Materials	\$	13,226	\$	9,714	\$	14,000	\$	14,200
Other Charges	\$	3,964	\$	5,271	\$	4,883	\$	4,767
Capital Outlay	\$	-	\$	-	\$	7,000	\$	7,000
Total	\$	1,429,421	\$	1,497,386	\$	1,703,132	\$	1,678,066



FTE COUNT					
Position Description	Actual	Budgeted	Variance	Position Request	
County Official/Admin Office	1.00	1.00	-		
Assistants	11.00	11.00	-		
Clerical Personnel	4.00	4.00	-		
TOTAL FTE	16.00	16.00	-		

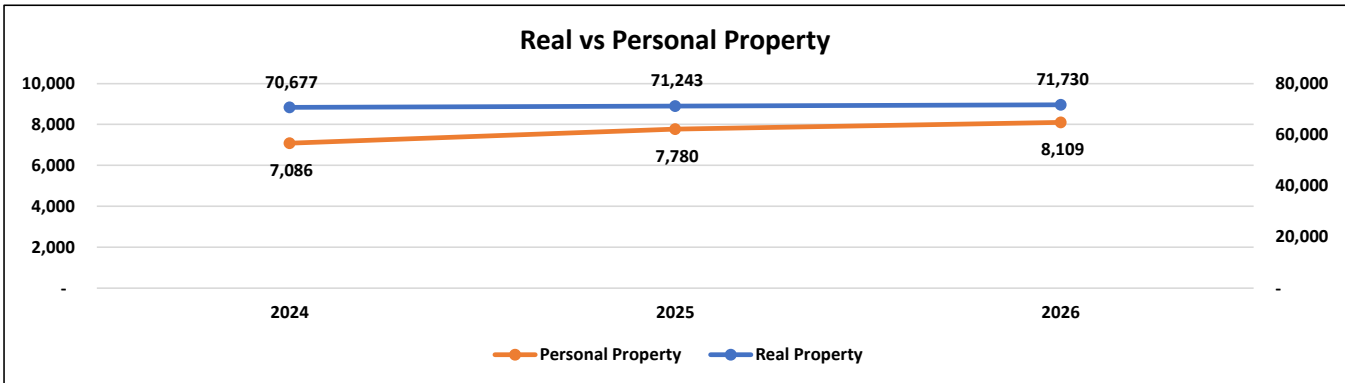


Property Assessor

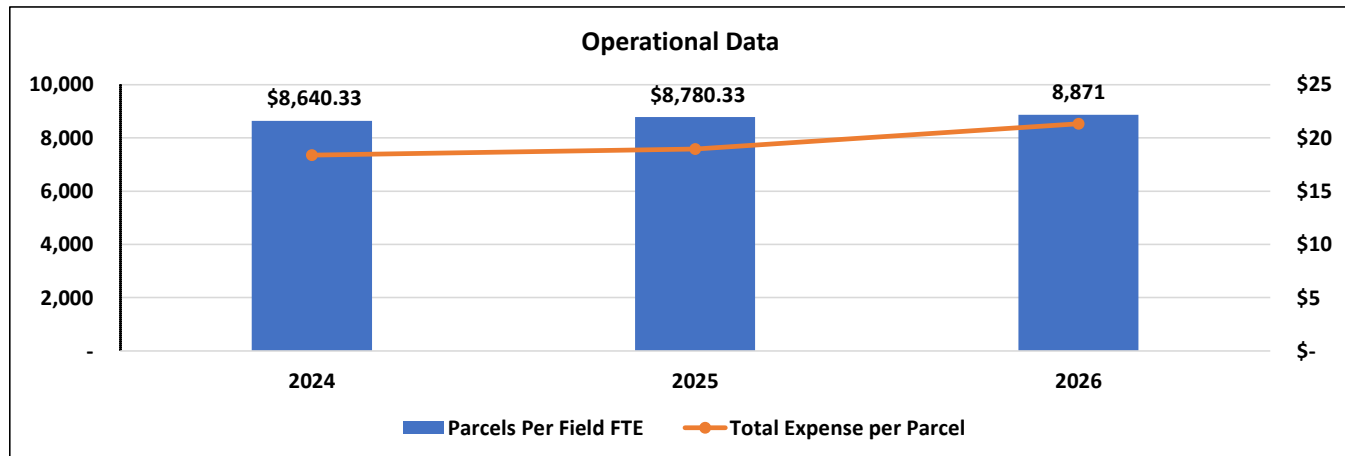
Todd Orr

Property Assessor Data

	2024	2025	2026	2027
Real Property	70,677	71,243	71,730	-
Personal Property	7,086	7,780	8,109	-
	77,763.00	79,023.00	79,839.00	



	2024	2025	2026	2027
Parcels Per Field FTE	8,640	8,780	8,871	-
Parcels Per FTE	4,860	4,939	4,990	-
Total Expense per Parcel	\$ 18.38	\$ 18.95	\$ 21.33	-



County Trustee

Scott Graves

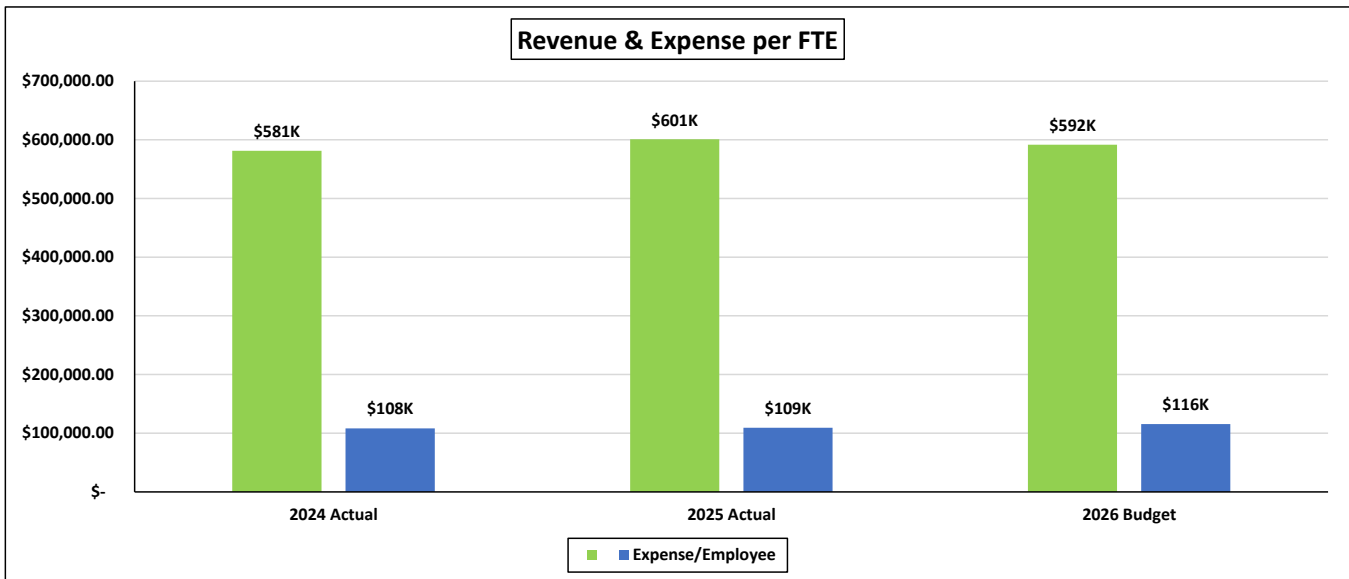
The County Trustee serves as the county's treasurer and chief revenue collector, responsible for receiving, managing, and disbursing all county funds in accordance with budgetary procedures established by the county legislative body. The trustee collects property taxes and other local revenues, maintains detailed financial records, and deposits all receipts into approved depositories. Under the 1957 Act system, the trustee works closely with the director of accounts and budgets to ensure all receipts and disbursements are properly recorded and that no county funds are spent without lawful authorization. The trustee's duties emphasize accountability, transparency, and compliance with state fiscal standards, serving as a key financial safeguard in the county's budget and audit process.

REVENUE

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Excess Fees - Trustee	\$ 3,487,776	\$ 3,604,876	\$ 3,550,000	\$ 3,670,000
Total	\$ 3,487,776	\$ 3,604,876	\$ 3,550,000	\$ 3,670,000

EXPENSE

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Salary	\$ 428,900	\$ 438,649	\$ 468,612	\$ 484,687
Benefits	\$ 133,985	\$ 138,321	\$ 143,403	\$ 150,217
Contracted Services	\$ 64,638	\$ 72,300	\$ 77,045	\$ 78,845
Supplies and Materials	\$ 5,518	\$ 3,883	\$ 2,850	\$ 2,850
Other Charges	\$ 1,152	\$ 1,526	\$ 1,526	\$ 1,140
Capital Outlay	\$ 14,683	\$ -	\$ -	\$ -
Total	\$ 648,875	\$ 654,680	\$ 693,437	\$ 717,738

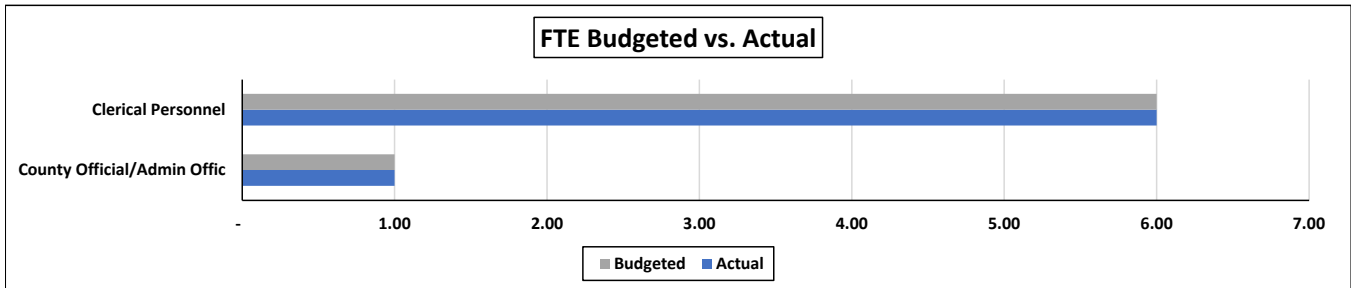


County Trustee

Scott Graves

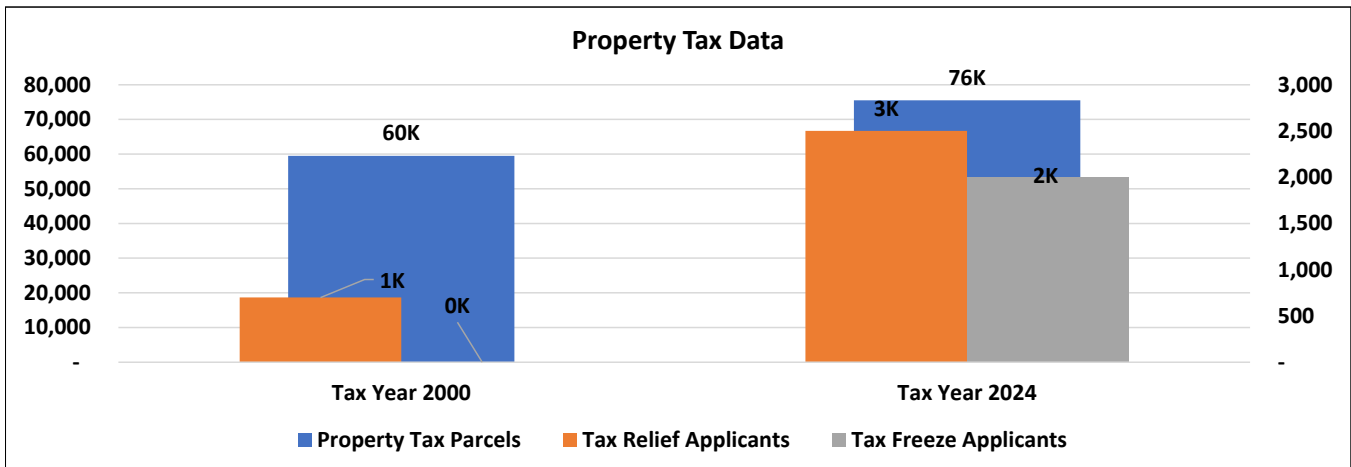
FTE COUNT

Position Description	Actual	Budgeted	Variance	Position Request
County Official/Admin Offic	1.00	1.00	-	
Clerical Personnel	6.00	6.00	-	
TOTAL FTE	7.00	7.00	-	



County Trustee Data

Operational	Property Tax Parcels	Tax Relief Applicants	Tax Freeze Applicants
Tax Year 2000	59,500	700	-
Tax Year 2024	75,500	2,500	2,000

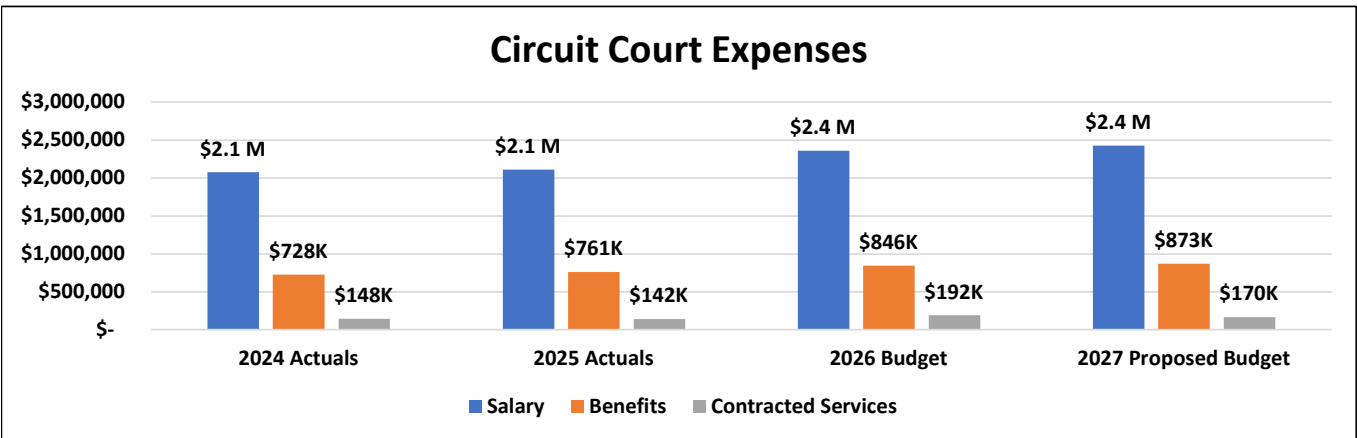


Circuit Court

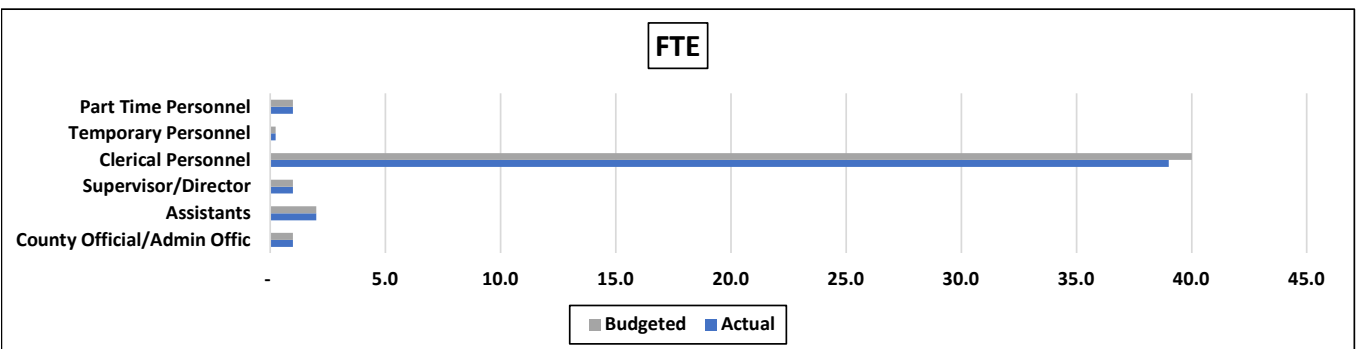
Chris Cantrell

The Circuit Court in the State of Tennessee serves as a court of general jurisdiction, handling a broad range of civil and criminal cases. The court hears felony criminal matters, significant civil disputes, and appeals from lower courts such as General Sessions and Juvenile Courts. Circuit Court judges preside over jury and non-jury trials, ensuring that proceedings are conducted fairly and in accordance with Tennessee law. As a cornerstone of the state's judicial system, the Circuit Court provides citizens with access to justice through impartial adjudication and the protection of legal rights.

EXPENSE					
Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget	
Salary	\$ 2,076,193	\$ 2,112,183	\$ 2,357,632	\$ 2,424,908	
Benefits	\$ 728,494	\$ 760,663	\$ 845,966	\$ 872,943	
Contracted Services	\$ 148,118	\$ 142,479	\$ 192,000	\$ 169,500	
Supplies and Materials	\$ 30,152	\$ 33,103	\$ 40,400	\$ 45,200	
Other Charges	\$ 8,514	\$ 9,400	\$ 12,250	\$ 10,925	
Capital Outlay	\$ 20,666	\$ 18,354	\$ 23,000	\$ 27,600	
Total	\$ 3,012,136	\$ 3,076,181	\$ 3,471,248	\$ 3,551,076	



FTE COUNT					
Position Description	Actual	Budgeted	Variance	Position Request	
County Official/Admin Offic	1.00	1.00	-		
Assistants	2.00	2.00	-		
Supervisor/Director	1.00	1.00	-		
Clerical Personnel	39.00	40.00	1.00		
Temporary Personnel	0.25	0.25	-		
Part Time Personnel	1.00	1.00	-		
TOTAL FTE	44.25	45.25	1.00		



Juvenile Court

Judge Foster

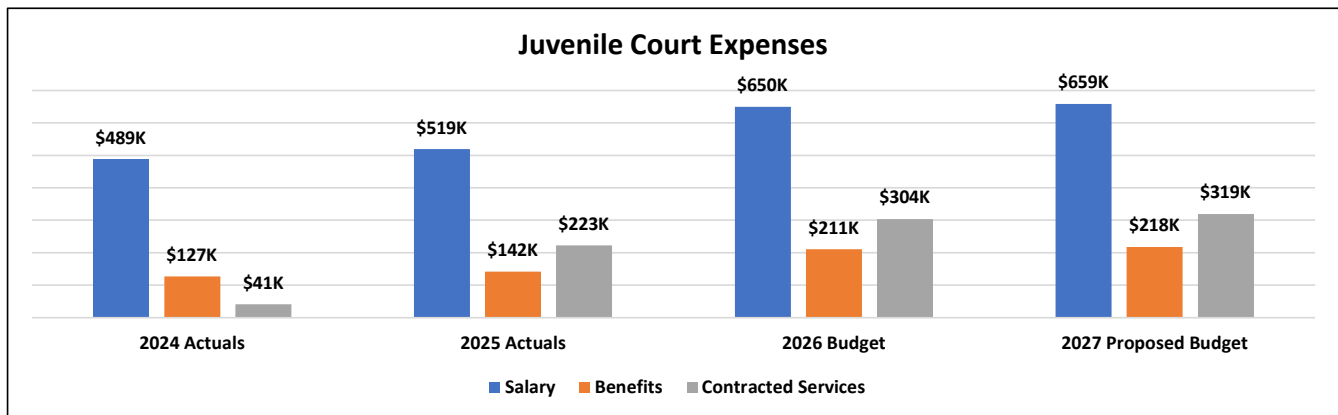
The Juvenile Court in the State of Tennessee is responsible for hearing cases involving minors, including matters of delinquency, unruly behavior, dependency and neglect, and child custody or support. The court's mission is to protect the welfare of children while promoting accountability and rehabilitation rather than punishment. Working in coordination

REVENUE

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Other State Revenues - Other S	\$ -	\$ 51,065	\$ 100,000	\$ 100,000
Other State Revenues - Other S	\$ 51,877	\$ 72,325	\$ 98,668	\$ 98,668
Gen Govt Grants - Juvenile Ser	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Total	\$ 60,877	\$ 132,389	\$ 207,668	\$ 207,668

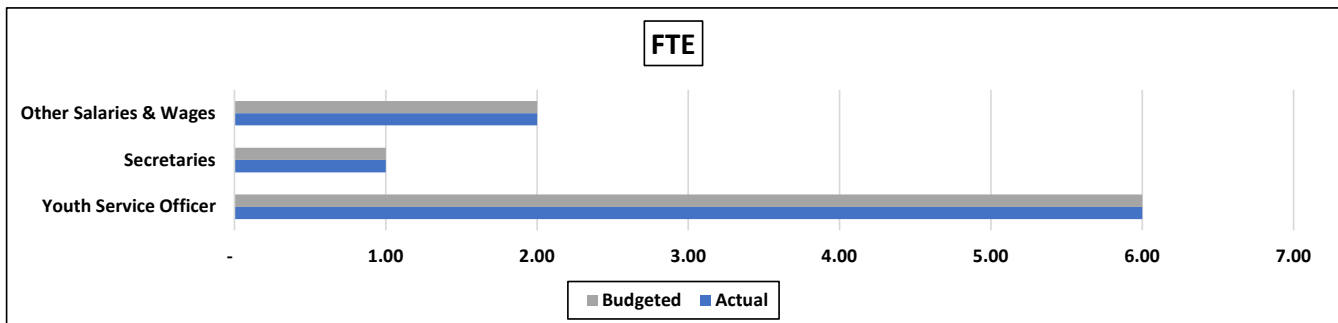
EXPENSE

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Salary	\$ 488,529	\$ 518,991	\$ 649,832	\$ 658,704
Benefits	\$ 126,762	\$ 141,962	\$ 211,071	\$ 218,017
Contracted Services	\$ 41,174	\$ 222,702	\$ 303,562	\$ 319,462
Supplies and Materials	\$ 14,247	\$ 65,429	\$ 28,314	\$ 33,699
Other Charges	\$ 1,152	\$ 1,357	\$ 16,069	\$ 16,465
Capital Outlay	\$ 4,552	\$ 9,940	\$ 11,160	\$ 3,360
Total	\$ 676,417	\$ 960,381	\$ 1,220,008	\$ 1,249,707



FTE COUNT

Position Description	Actual	Budgeted	Variance	Position Request
Youth Service Officer	6.00	6.00	-	
Secretaries	1.00	1.00	-	
Other Salaries & Wages	2.00	2.00	-	
TOTAL FTE	9.00	9.00	-	



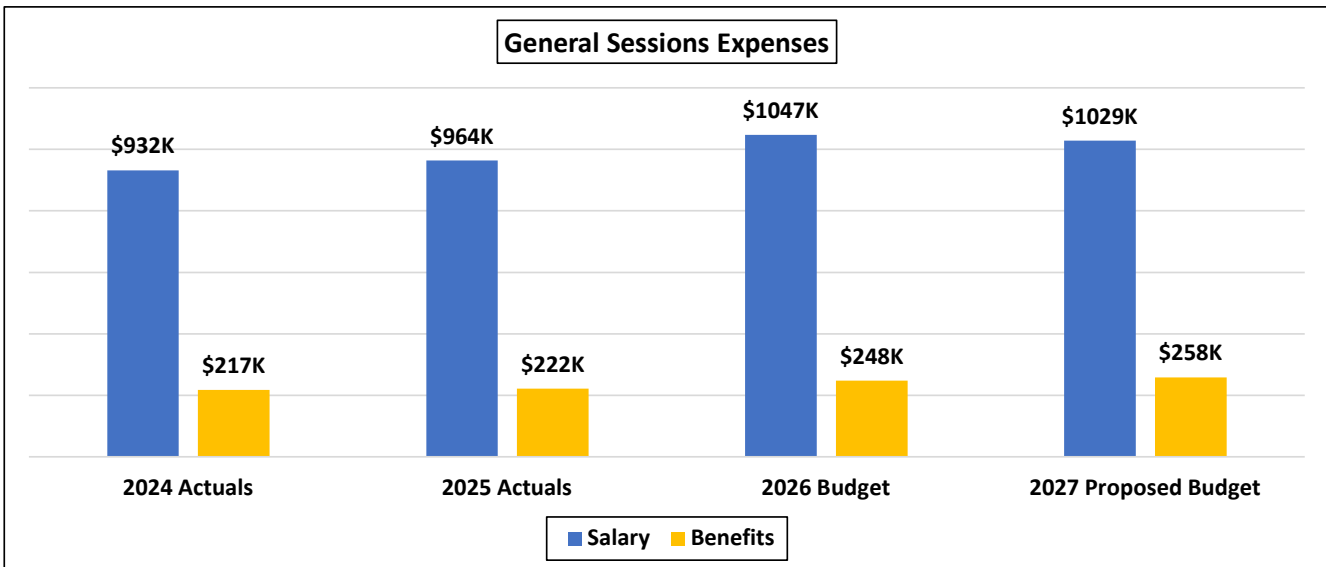
General Sessions Court

Judge Brewer

The General Sessions Court in the State of Tennessee serves as the court of limited jurisdiction, handling both civil and criminal matters as prescribed by state law. The court hears misdemeanor cases, preliminary hearings in felony cases, traffic violations, and a variety of civil disputes involving limited monetary amounts. In addition, the General Sessions Court may handle orders of protection, evictions, and small claims. Designed to provide accessible and efficient justice, the court ensures that legal matters are resolved promptly and fairly. The General Sessions Court plays a vital role in Tennessee's judicial system as the first level of the state's trial courts.

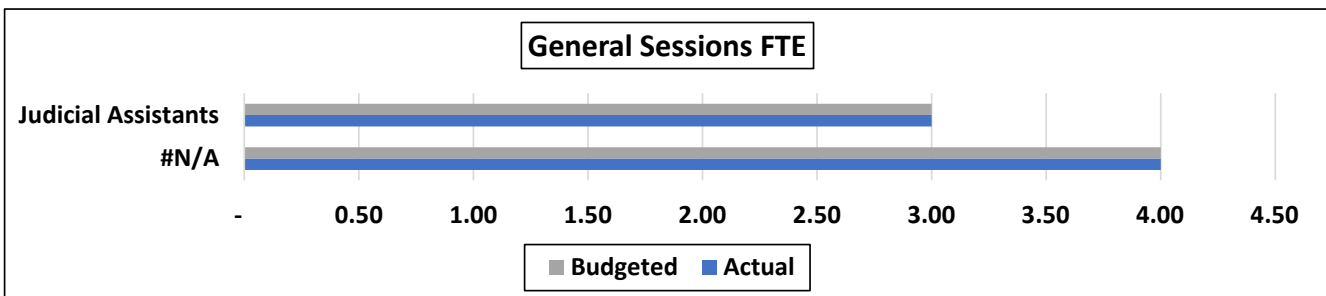
EXPENSE

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Salary	\$ 932,053	\$ 964,190	\$ 1,047,478	\$ 1,028,761
Benefits	\$ 217,111	\$ 221,705	\$ 247,696	\$ 257,747
Contracted Services	\$ 16,518	\$ 16,926	\$ 25,990	\$ 25,990
Supplies and Materials	\$ 9,519	\$ 9,019	\$ 12,350	\$ 12,350
Other Charges	\$ 1,152	\$ 1,152	\$ 1,152	\$ 1,140
Capital Outlay	\$ -	\$ 2,759	\$ 1,500	\$ 1,500
Total	\$ 1,176,353	\$ 1,215,751	\$ 1,336,166	\$ 1,327,487



FTE COUNT

Position Description	Actual	Budgeted	Variance	Position Request
#N/A	4.00	4.00	-	
Judicial Assistants	3.00	3.00	-	
TOTAL FTE	7.00	7.00	-	

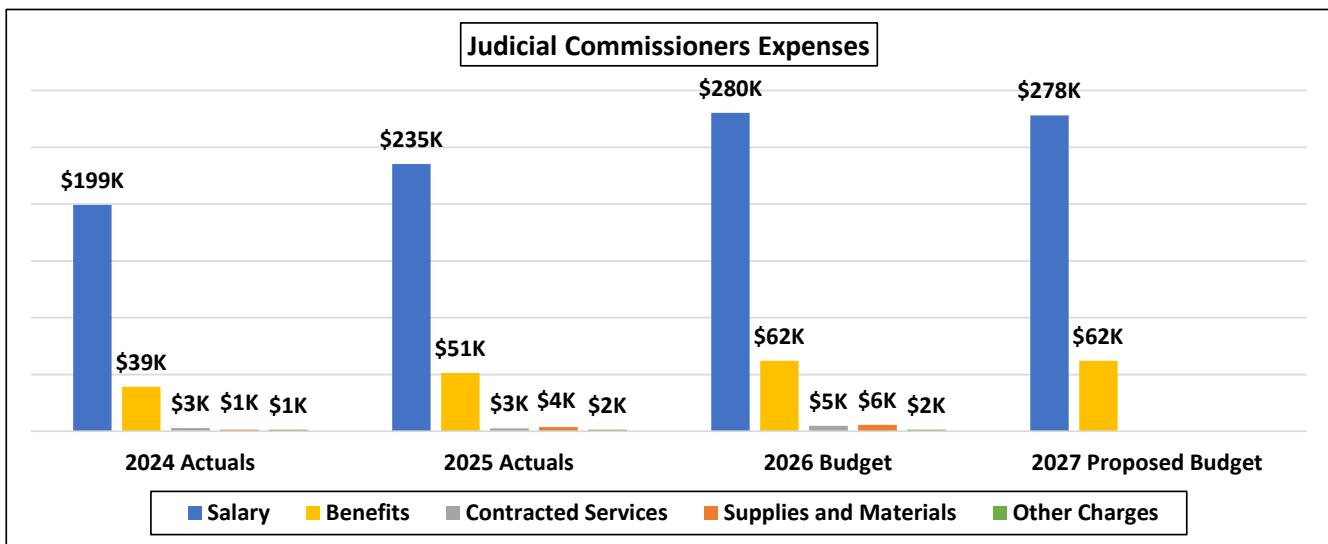


Judicial Commissioners

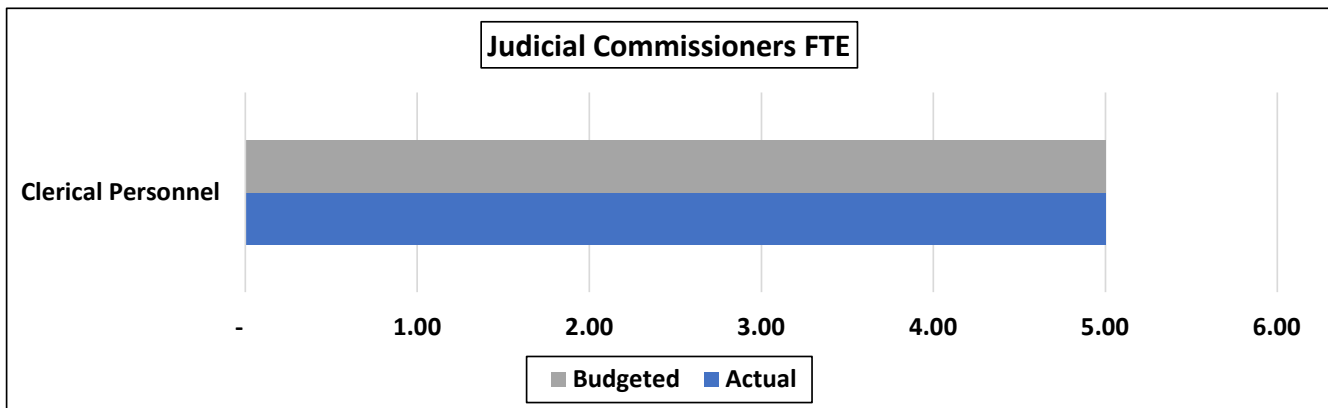
Judge Brewer

Judicial Commissioners in the State of Tennessee serve as judicial officers with limited authority, handling specific criminal and civil matters as permitted by state law. Their duties include issuing warrants, setting bonds, conducting initial appearances, and making probable cause determinations. Judicial Commissioners play a vital role in ensuring timely access to justice, particularly during the early stages of legal proceedings.

EXPENSE				
Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Salary	\$ 199,283	\$ 235,273	\$ 280,396	\$ 278,187
Benefits	\$ 39,027	\$ 51,340	\$ 61,976	\$ 61,986
Contracted Services	\$ 2,721	\$ 2,563	\$ 4,800	\$ 4,800
Supplies and Materials	\$ 1,435	\$ 3,667	\$ 5,750	\$ 5,750
Other Charges	\$ 1,440	\$ 1,526	\$ 1,526	\$ 488
Total	\$ 243,905	\$ 294,369	\$ 354,448	\$ 351,212



FTE COUNT				
Position Description	Actual	Budgeted	Variance	Position Request
Clerical Personnel	5.00	5.00	-	
TOTAL FTE	5.00	5.00	-	



Recovery Court

Amy Galyon

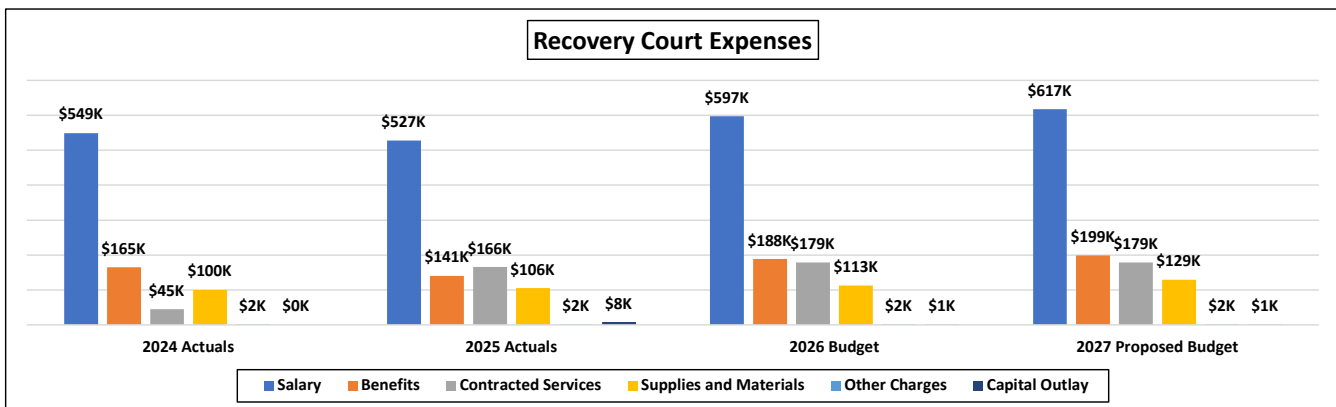
The Recovery Court Fund supports the operations and therapeutic services provided by Tennessee's Recovery Court programs. It finances treatment planning, case management, substance-use monitoring, counseling, and support services that help participants meet court-ordered recovery goals. By funding these services, the program promotes accountability, reduces recidivism, strengthens public safety, and supports long-term recovery and successful reintegration into the community.

REVENUE

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Fed. Through State - Other	\$ 8,994	\$ -	\$ -	\$ -
Other State Revenues - Other	\$ 104,000	\$ 102,537	\$ 104,000	\$ 104,000
Other Local Revenue - Recovery	\$ 1,830	\$ 3,755	\$ 2,000	\$ 2,500
Other Local Revenue - Recovery	\$ 27,945	\$ 8,783	\$ 11,380	\$ 11,380
Recovery Court - Participant C	\$ 9,241	\$ 10,886	\$ 11,300	\$ 9,000
General Sessions - DUI Treatme	\$ 15,093	\$ 18,302	\$ 19,800	\$ 15,000
DUI Excess - Circuit Court	\$ 1,534	\$ 2,299	\$ 1,800	\$ 2,500
Drug Court Fees	\$ 22,481	\$ 21,196	\$ 20,700	\$ 19,500
Other State Revenues Opioid	\$ -	\$ -	\$ 149,000	\$ 149,000
Litigation Tax General - Sessi	\$ 45,773	\$ 51,572	\$ 53,500	\$ 48,000
Total	\$ 236,890	\$ 219,331	\$ 373,480	\$ 360,880

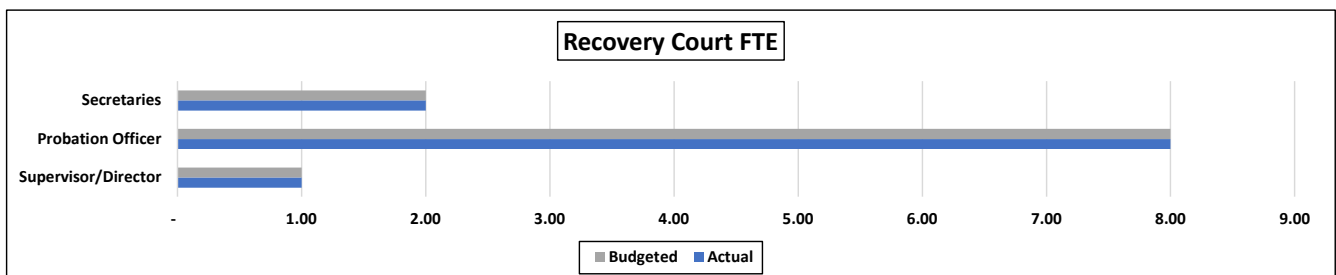
EXPENSES

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Salary	\$ 548,963	\$ 527,329	\$ 596,864	\$ 617,179
Benefits	\$ 164,924	\$ 140,519	\$ 188,393	\$ 199,297
Contracted Services	\$ 44,964	\$ 165,551	\$ 179,123	\$ 178,664
Supplies and Materials	\$ 100,293	\$ 105,667	\$ 112,700	\$ 129,300
Other Charges	\$ 1,728	\$ 1,866	\$ 1,866	\$ 1,791
Capital Outlay	\$ -	\$ 8,300	\$ 1,000	\$ 1,000
Total	\$ 860,872	\$ 949,232	\$ 1,079,946	\$ 1,127,231



FTE COUNT

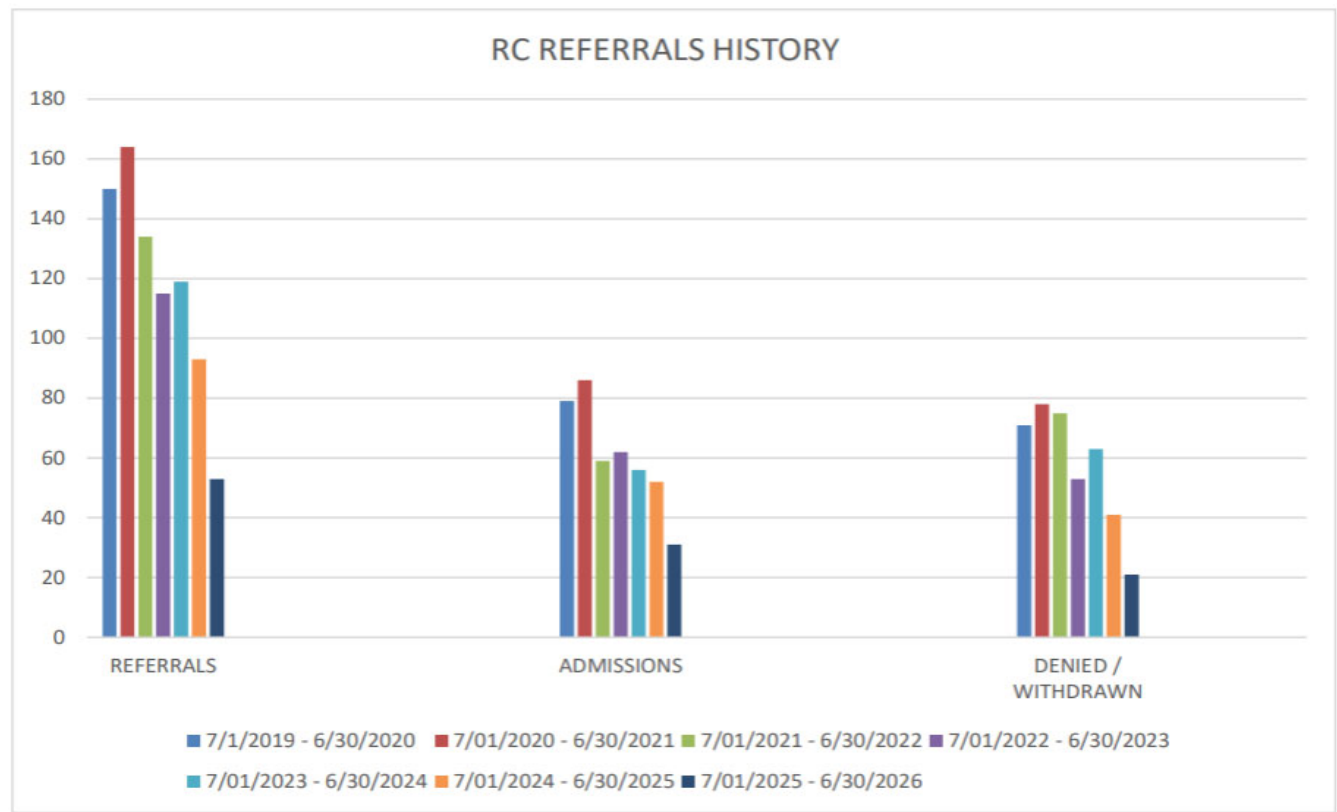
Position Description	Actual	Budgeted	Variance	Position Request
Supervisor/Director	1.00	1.00	-	
Probation Officer	8.00	8.00	-	
Secretaries	2.00	2.00	-	
TOTAL FTE	9.00	9.00	-	



Recovery Court

Amy Galyon

Recovery Court Data



Clerk & Master

Stephen Ogle

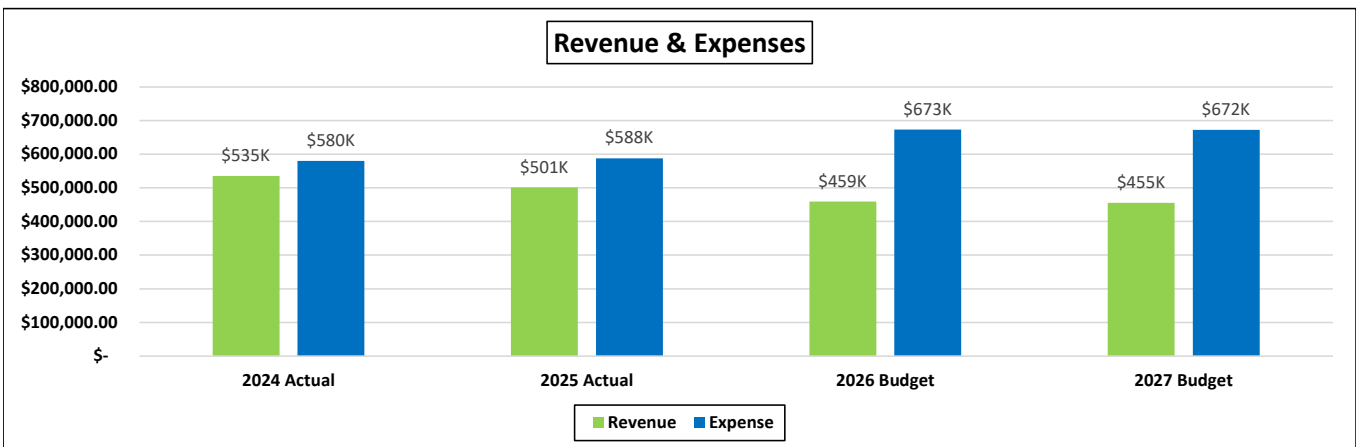
The Clerk and Master serves as the official record-keeper and administrative officer of the Chancery Court in the State of Tennessee, responsible for maintaining court records, filings, and proceedings in accordance with state law. The Clerk and Master assists the Chancellor in managing the court's docket, recording decrees and judgments, and ensuring legal and procedural compliance. Additionally, the office handles the collection and disbursement of court fees, taxes, and trust funds, and conducts judicial sales as ordered by the court. In some cases, the Clerk and Master may act as a special master to hear evidence and make recommendations to the court. The duties of the Clerk and Master emphasize integrity, accuracy, and public service, making the office an essential part of Tennessee's Chancery Court system.

REVENUE

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Litigation Tax General - Clerk	\$ 62,324	\$ 58,116	\$ 60,000	\$ 60,000
Data Processing Fee - Clerk an	\$ 11,043	\$ 9,640	\$ 9,000	\$ 10,000
Excess Fees - Clerk and Master	\$ 461,590	\$ 433,328	\$ 390,000	\$ 385,000
Total	\$ 534,957	\$ 501,084	\$ 459,000	\$ 455,000

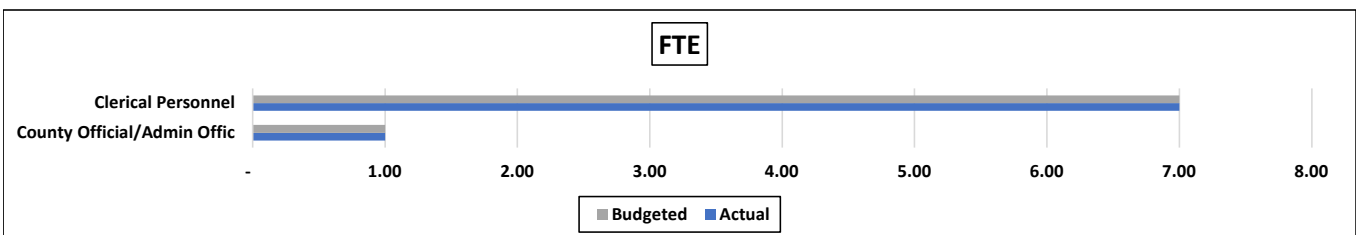
EXPENSE

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Salary	\$ 394,698	\$ 407,994	\$ 442,719	\$ 460,653
Benefits	\$ 121,110	\$ 124,874	\$ 143,926	\$ 124,376
Contracted Services	\$ 54,295	\$ 44,882	\$ 74,604	\$ 75,579
Supplies and Materials	\$ 8,478	\$ 8,696	\$ 9,898	\$ 9,900
Other Charges	\$ 1,152	\$ 1,357	\$ 1,069	\$ 1,302
Capital Outlay	\$ 462	\$ -	\$ 646	\$ 646
Total	\$ 580,195	\$ 587,803	\$ 672,861	\$ 672,456



FTE COUNT

Position Description	Actual	Budgeted	Variance	Position Request
County Official/Admin Offic	1.00	1.00	-	
Clerical Personnel	7.00	7.00	-	
TOTAL FTE	8.00	8.00	-	



Animal Center

Ron Crowe

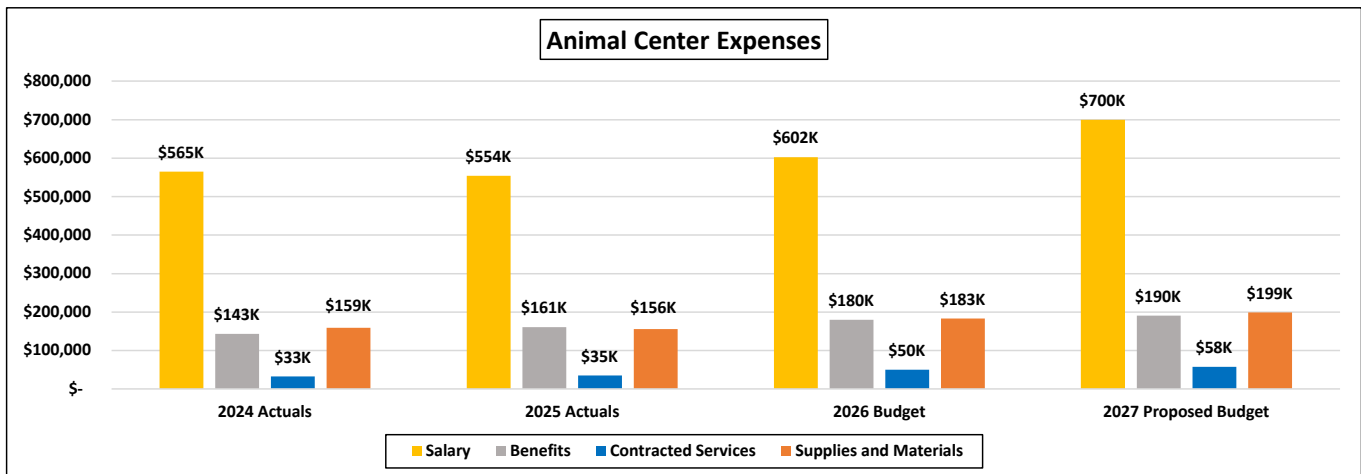
The Animal Center provides care, shelter, and adoption services for the county's homeless and stray animals. It oversees animal intake, veterinary care, public education, and community outreach programs that promote responsible pet ownership. By maintaining a safe and compassionate environment, the Animal Center supports public safety, reduces animal homelessness, and helps connect animals with permanent homes.

REVENUE

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Donations	\$ 208,866	\$ 159,031	\$ 182,276	\$ 146,682
Contracted Svcs - Louisville	\$ -	\$ -	\$ -	\$ 165,000
Other Local Revenue - Animal S	\$ 36,666	\$ 28,573	\$ 35,000	\$ 35,000
Total	\$ 245,532	\$ 187,604	\$ 217,276	\$ 346,682

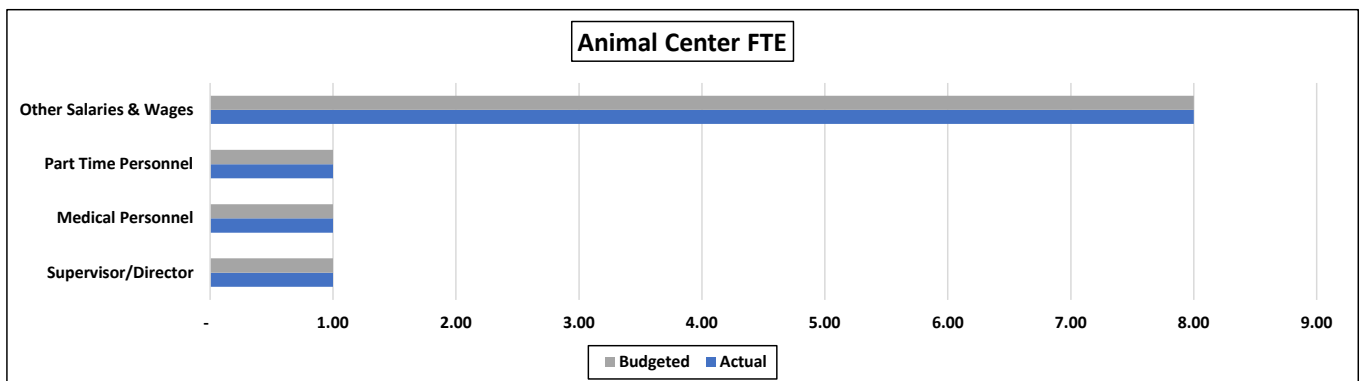
EXPENSE

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Salary	\$ 565,076	\$ 554,426	\$ 602,058	\$ 699,562
Benefits	\$ 143,163	\$ 160,716	\$ 179,951	\$ 190,406
Contracted Services	\$ 32,519	\$ 35,252	\$ 49,875	\$ 57,571
Supplies and Materials	\$ 159,239	\$ 155,908	\$ 183,064	\$ 199,117
Other Charges	\$ 1,728	\$ 2,205	\$ 2,205	\$ 1,791
Total	\$ 901,725	\$ 908,506	\$ 1,017,153	\$ 1,148,446



FTE COUNT

Position Description	Actual	Budgeted	Variance	Position Request
Supervisor/Director	1.00	1.00	-	
Medical Personnel	1.00	1.00	-	
Part Time Personnel	1.00	1.00	-	
Other Salaries & Wages	8.00	8.00	-	
TOTAL FTE	11.00	11.00	-	



Probation Services

Mark Shelton

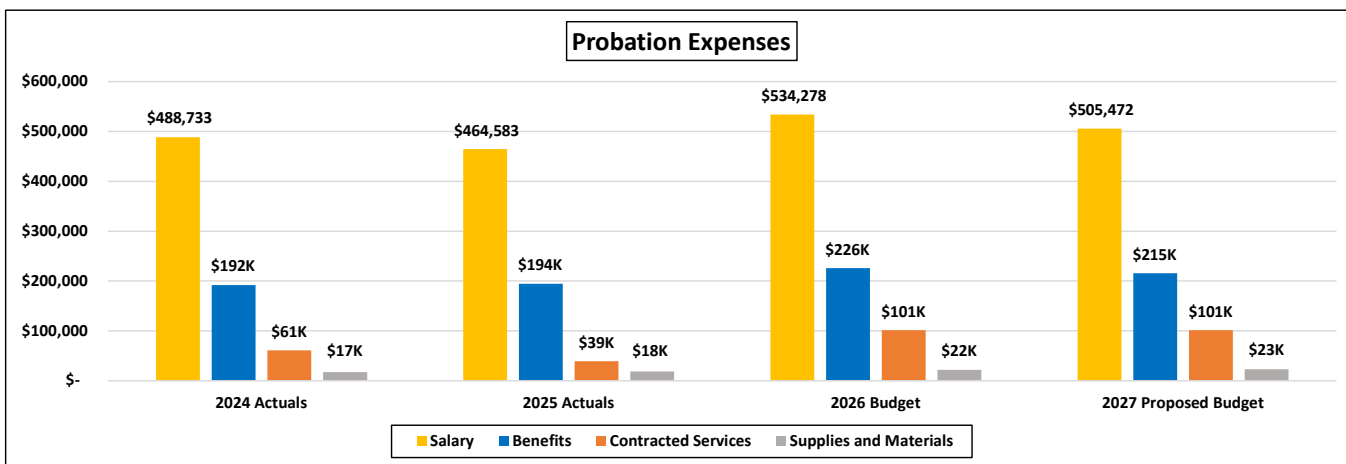
The Probation Expenses Fund supports the operations and supervision services provided by the county's probation program. It finances case management, monitoring, rehabilitation services, and compliance activities that assist individuals in meeting court-ordered requirements. By supporting these functions, the fund helps promote accountability, public safety, and successful community reintegration.

REVENUE

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Other Public Safety Grants - 629	\$ 31,025	\$ -	\$ -	\$ -
Other Public Safety Grants	\$ 31,025	\$ -	\$ 31,025	\$ -
Probation Fees	\$ 299,161	\$ 330,254	\$ 425,000	\$ 350,000
Total	\$ 361,387	\$ 330,254	\$ 456,025	\$ 350,000

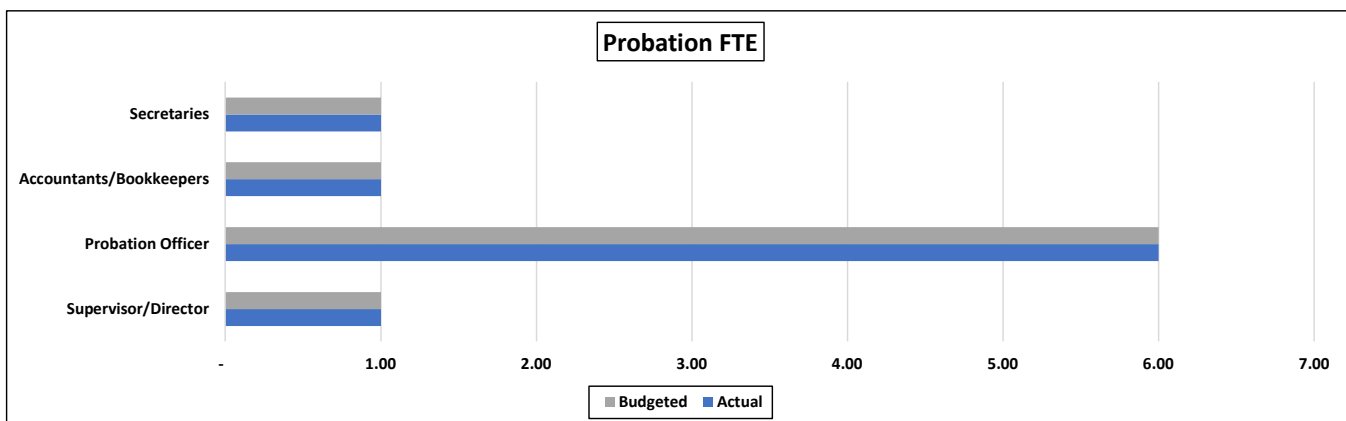
EXPENSES

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Salary	\$ 488,733	\$ 464,583	\$ 534,278	\$ 505,472
Benefits	\$ 192,152	\$ 194,098	\$ 225,603	\$ 215,413
Contracted Services	\$ 60,579	\$ 39,092	\$ 101,011	\$ 101,361
Supplies and Materials	\$ 17,354	\$ 18,296	\$ 22,000	\$ 23,100
Other Charges	\$ 1,440	\$ 1,696	\$ 1,696	\$ 1,628
Total	\$ 760,258	\$ 717,765	\$ 884,588	\$ 846,974



FTE COUNT

Position Description	Actual	Budgeted	Variance	Position Request
Supervisor/Director	1.00	1.00	-	
Probation Officer	6.00	6.00	-	
Accountants/Bookkeepers	1.00	1.00	-	
Secretaries	1.00	1.00	-	
TOTAL FTE	9.00	9.00	-	



Health Department

Carissa Blackwell

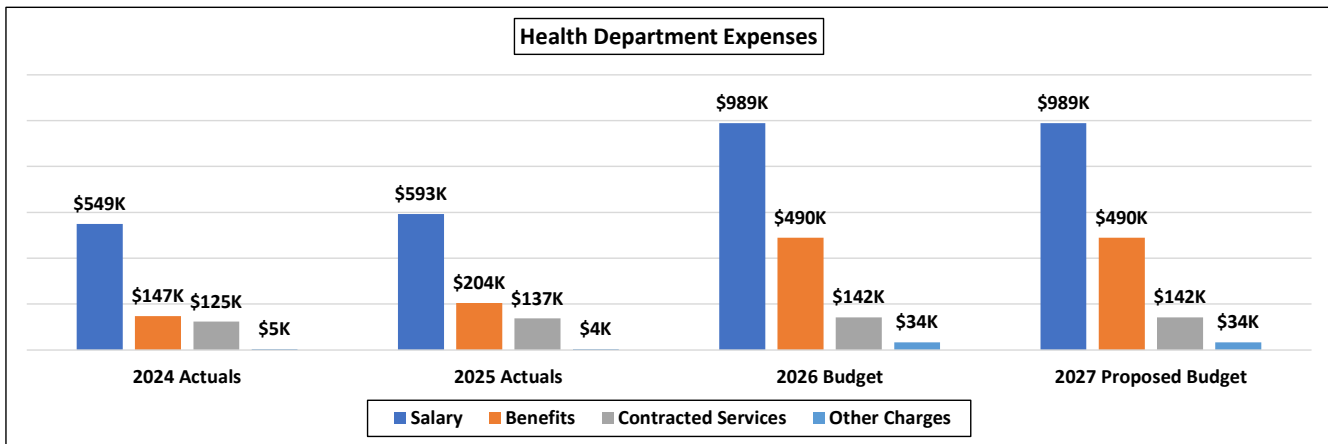
The Health Department Fund supports the operations and public health services provided by the county's health department. It finances essential activities such as disease prevention, health education, clinical services, community outreach, and environmental health monitoring. By supporting these functions, the fund helps promote community wellness, protect public safety, and ensure access to vital health resources for all residents.

REVENUE

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Other Public Safety Grants	\$ 701,640	\$ 805,170	\$ 1,522,773	\$ 1,522,773
Total	\$ 701,640	\$ 805,170	\$ 1,522,773	\$ 1,522,773

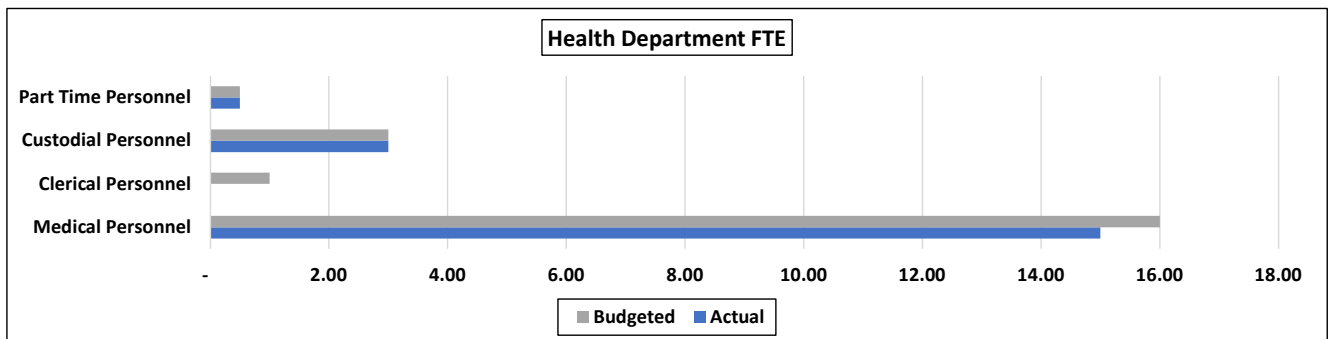
EXPENSE

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Salary	\$ 549,146	\$ 593,004	\$ 988,700	\$ 988,700
Benefits	\$ 147,191	\$ 204,263	\$ 489,968	\$ 489,968
Contracted Services	\$ 124,583	\$ 137,426	\$ 142,210	\$ 142,210
Supplies and Materials	\$ 865	\$ 1,581	\$ 1,800	\$ 1,800
Other Charges	\$ 4,611	\$ 3,765	\$ 33,605	\$ 33,679
Total	\$ 826,396	\$ 940,039	\$ 1,656,283	\$ 1,656,357



FTE COUNT

Position Description	Actual	Budgeted	Variance	Position Request
Medical Personnel	15.00	16.00	1.00	
Clerical Personnel	-	1.00	1.00	
Custodial Personnel	3.00	3.00	-	
Part Time Personnel	0.50	0.50	-	
TOTAL FTE	15.00	17.00	2.00	

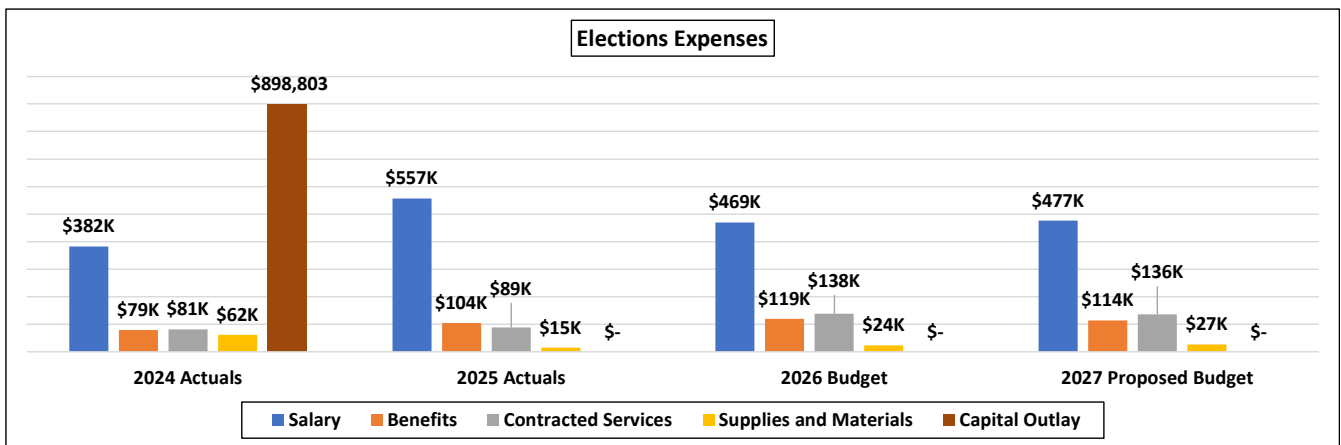


Elections

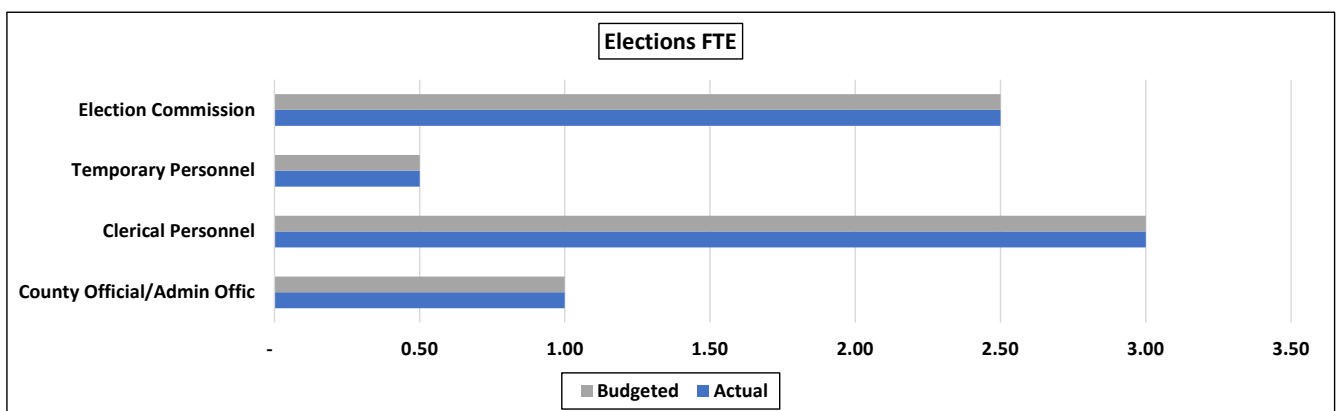
Moe Click

The Elections Office Fund supports the operations and administrative services required to conduct fair, accurate, and accessible elections. It finances voter registration activities, poll worker training, election equipment, ballot preparation, and compliance procedures that ensure adherence to state and federal election laws. By supporting these functions, the fund helps promote transparency, protect election integrity, and ensure that every eligible voter has the opportunity to participate in the democratic process.

EXPENSE								
Account Description	2024 Actuals		2025 Actuals		2026 Budget		2027 Proposed Budget	
Salary	\$	382,089	\$	556,802	\$	469,279	\$	476,564
Benefits	\$	78,912	\$	104,338	\$	119,100	\$	113,548
Contracted Services	\$	81,207	\$	88,596	\$	138,400	\$	136,000
Supplies and Materials	\$	61,740	\$	15,315	\$	23,600	\$	26,600
Other Charges	\$	1,152	\$	1,866	\$	1,866	\$	488
Capital Outlay	\$	898,803	\$	-	\$	-	\$	-
Total	\$	1,503,903	\$	766,917	\$	752,244	\$	753,200



FTE COUNT					
Position Description	Actual	Budgeted	Variance	Position Request	
County Official/Admin Office	1.00	1.00	-		
Clerical Personnel	3.00	3.00	-		
Temporary Personnel	0.50	0.50	-		
Election Commission	2.50	2.50	-		
TOTAL FTE	7.00	7.00	-	-	

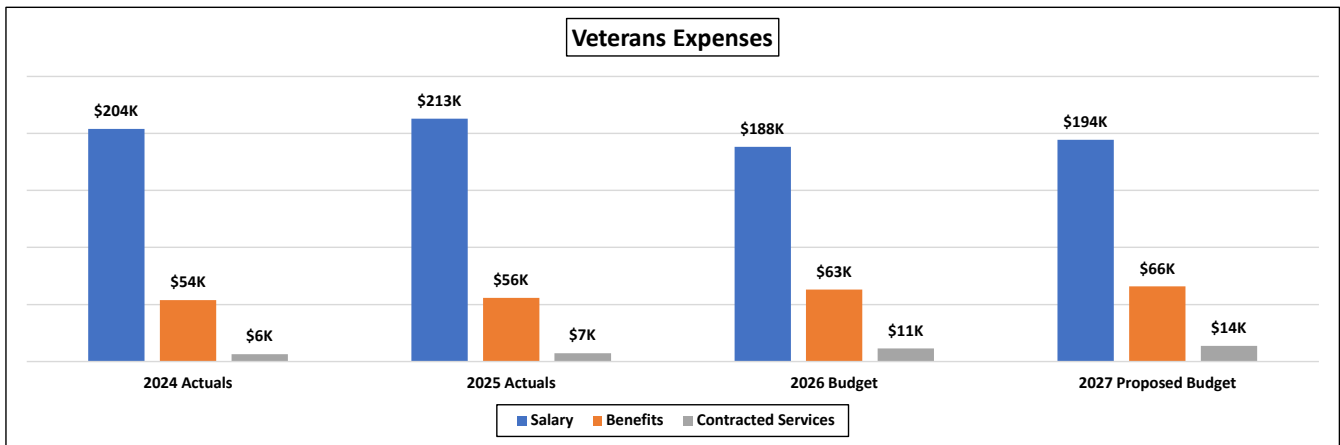


Veterans Affairs

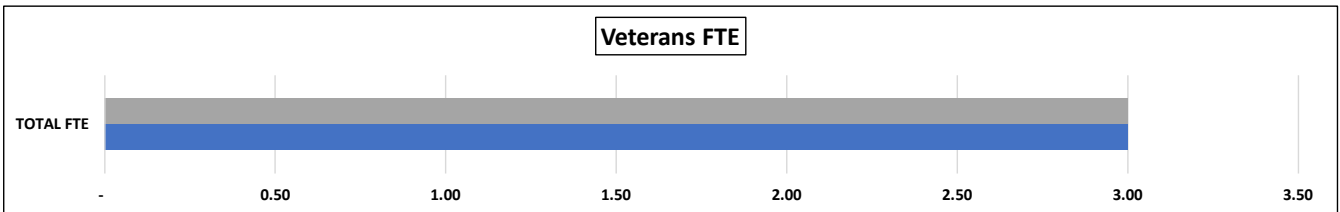
Nathan Weinbaum

The Veterans Office Fund supports the operations and services provided by the county's veterans office. It finances assistance with benefits claims, case management, outreach activities, and supportive services that help veterans access the resources and programs available to them. By supporting these functions, the fund helps promote veteran well-being, enhance access to earned benefits, and support successful reintegration and quality of life for those who have served.

EXPENSE					
Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget	
Salary	\$ 204,026	\$ 212,983	\$ 188,250	\$ 194,382	
Benefits	\$ 53,784	\$ 55,710	\$ 63,027	\$ 65,837	
Contracted Services	\$ 6,421	\$ 7,107	\$ 11,307	\$ 13,623	
Supplies and Materials	\$ 3,659	\$ 1,659	\$ 3,950	\$ 4,005	
Other Charges	\$ 432	\$ 509	\$ 488	\$ 688	
Capital Outlay	\$ -	\$ -	\$ 200	\$ 200	
Total	\$ 268,322	\$ 277,967	\$ 267,222	\$ 278,735	



FTE COUNT					
Position Description	Actual	Budgeted	Variance	Position Request	
Supervisor/Director	1.00	1.00	-		
Clerical Personnel	2.00	2.00	-		
TOTAL FTE	3.00	3.00	-		

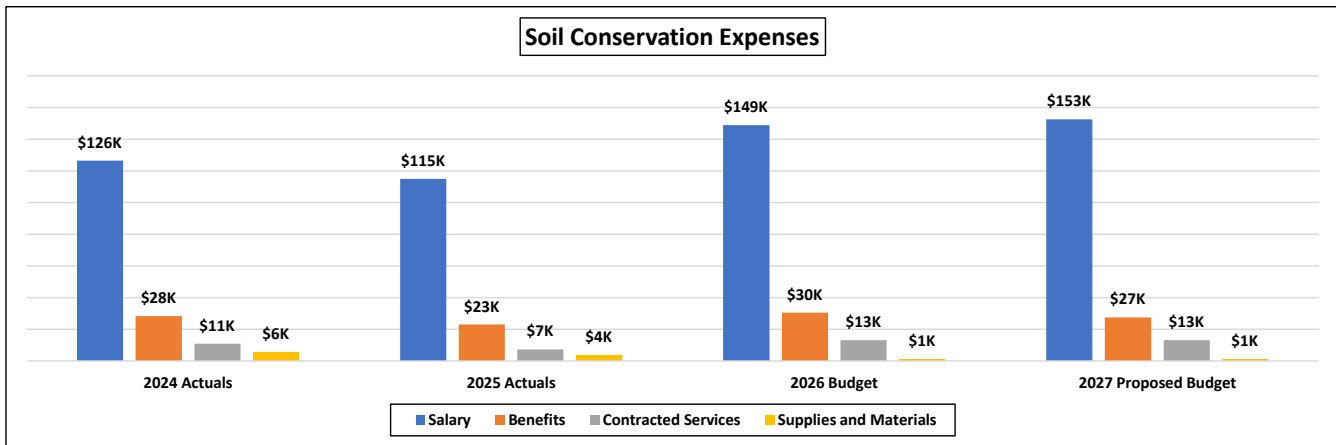


Soil Conservation

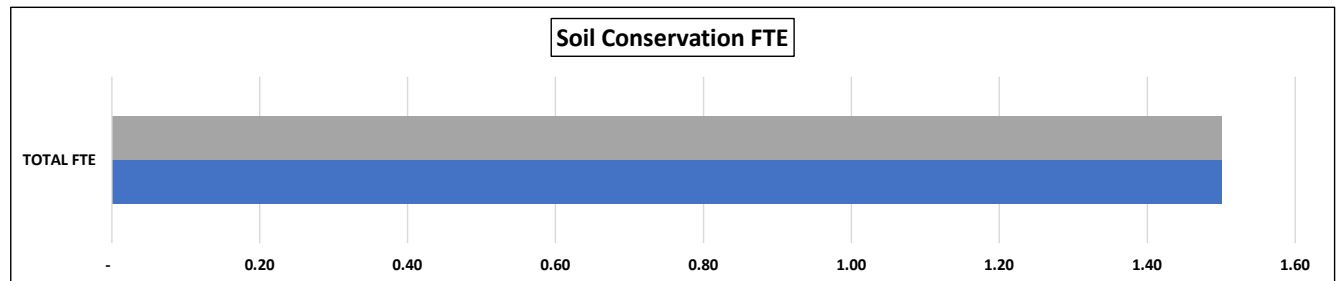
Erich Henry

The Soil Conservation Fund supports the operations and resource-management services provided by the county's soil conservation office. It finances technical assistance, land-use planning, erosion control efforts, educational programs, and conservation projects that help landowners protect and improve soil and water resources. By supporting these functions, the fund promotes sustainable agriculture, environmental stewardship, and long-term natural resource conservation within the community.

EXPENSE								
Account Description	2024 Actuals		2025 Actuals		2026 Budget		2027 Proposed Budget	
Salary	\$	126,473	\$	114,865	\$	148,947	\$	152,558
Benefits	\$	28,160	\$	22,955	\$	30,441	\$	27,485
Contracted Services	\$	10,930	\$	7,232	\$	13,100	\$	13,100
Supplies and Materials	\$	5,557	\$	3,719	\$	1,104	\$	1,104
Other Charges	\$	288	\$	509	\$	288	\$	163
Total	\$	171,407	\$	149,280	\$	193,880	\$	194,410



FTE COUNT					
Position Description	Actual	Budgeted	Variance	Position Request	
Supervisor/Director	1.00	1.00	-		
Aides	0.50	0.50	-		
TOTAL FTE	1.50	1.50	-	-	

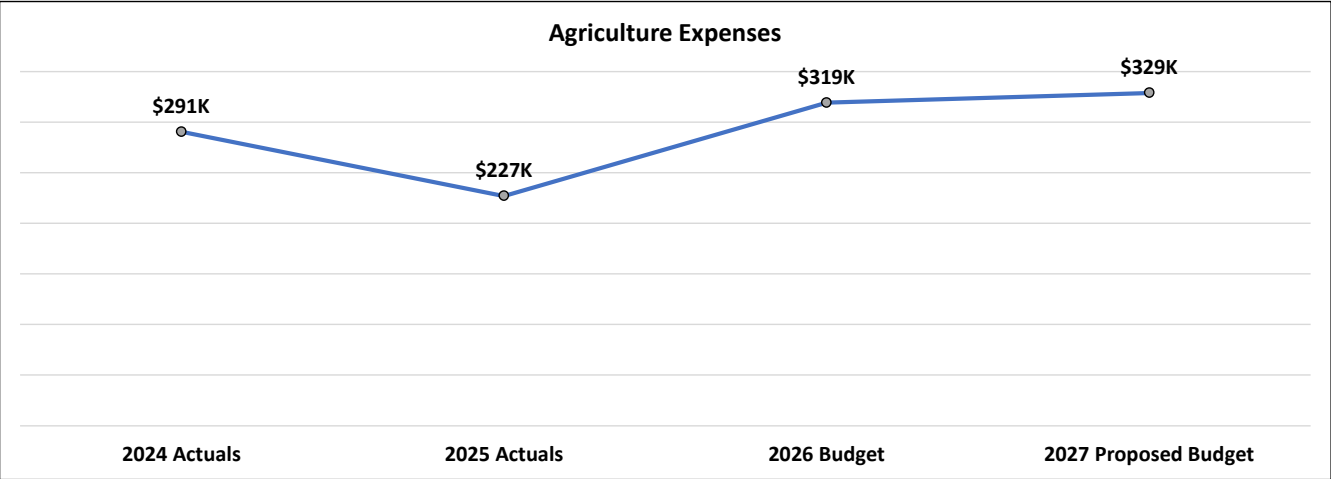


Agriculture

John Wilson

The Blount County Agriculture Department supports local farmers, landowners, and residents by promoting sustainable agriculture, natural resource conservation, and responsible land use. The department works closely with agricultural extension services, community organizations, and state agencies to provide education, technical assistance, and programs that strengthen the county’s agricultural economy. Through outreach, workshops, and resource management initiatives, it helps preserve Blount County’s rural heritage while supporting the growth and resilience of its farming community.

EXPENSE							
Account Description	2024 Actuals		2025 Actuals		2026 Budget		2027 Proposed Budget
Contracted Services	\$	290,569	\$	227,067	\$	319,300	\$ 328,973
Capital Outlay	\$	600	\$	1,000	\$	1,000	\$ 2,000
Total	\$	291,169	\$	228,067	\$	320,300	\$ 330,973



Civil Defense

Lance Coleman

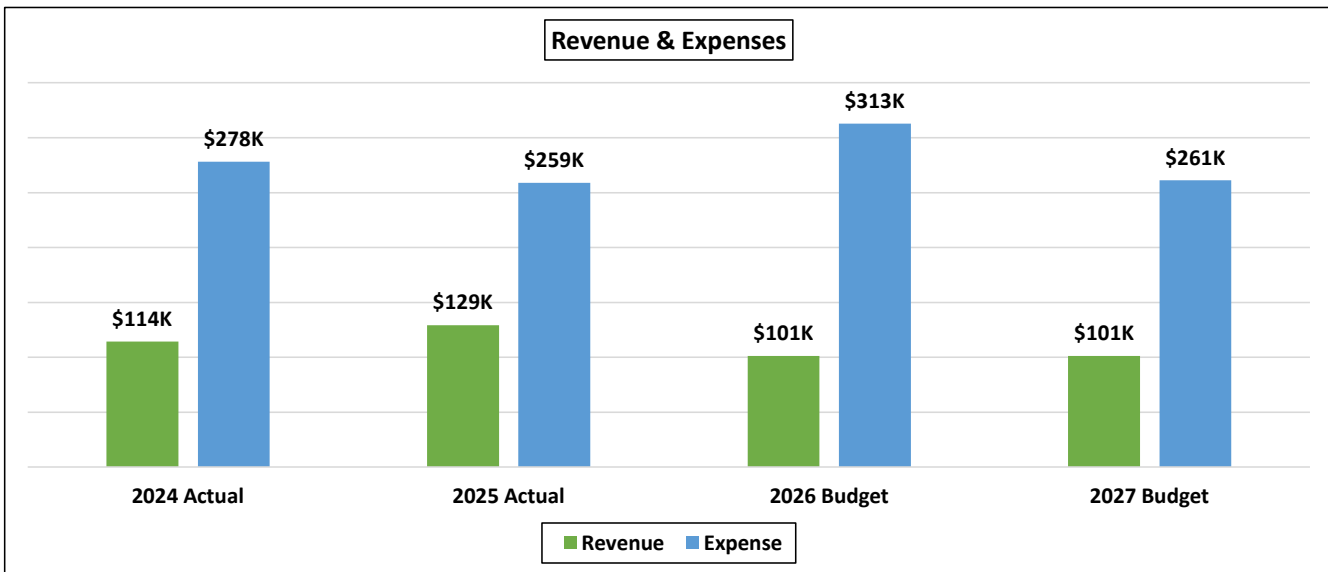
The Civil Defense Department protects the community by preparing for, responding to, and recovering from emergencies. It maintains emergency plans, coordinates with agencies, and provides reliable safety information to strengthen community resilience and support public safety services.

REVENUE

Account Description	2024 Actuals		2025 Actuals		2026 Budget		2027 Proposed Budget	
Other Public Safety Grants	\$	63,645	\$	57,859	\$	55,100	\$	55,100
Other Public Safety Grants	\$	50,678	\$	48,538	\$	46,125	\$	46,125
Other Public Safety Grants	\$	-	\$	22,927	\$	-	\$	-
Total	\$	114,322	\$	129,324	\$	101,225	\$	101,225

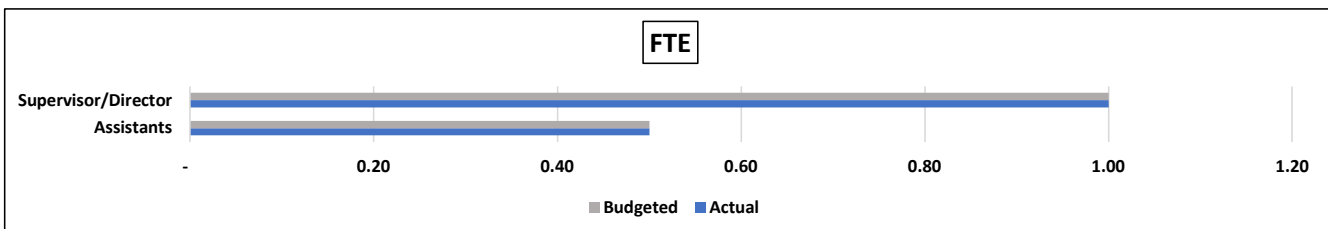
EXPENSE

Account Description	2024 Actuals		2025 Actuals		2026 Budget		2027 Proposed Budget	
Salary	\$	110,802	\$	111,832	\$	116,900	\$	124,979
Benefits	\$	23,533	\$	23,663	\$	25,568	\$	27,685
Contracted Services	\$	90,013	\$	80,658	\$	137,875	\$	43,430
Supplies and Materials	\$	43,023	\$	41,551	\$	28,719	\$	58,463
Other Charges	\$	288	\$	339	\$	288	\$	5,163
Capital Outlay	\$	10,526	\$	812	\$	3,530	\$	1,500
Total	\$	278,184	\$	258,855	\$	312,880	\$	261,220



FTE COUNT

Position Description	Actual	Budgeted	Variance	Position Request
Assistants	0.50	0.50	-	
Supervisor/Director	1.00	1.00	-	
TOTAL FTE	1.50	1.50	-	

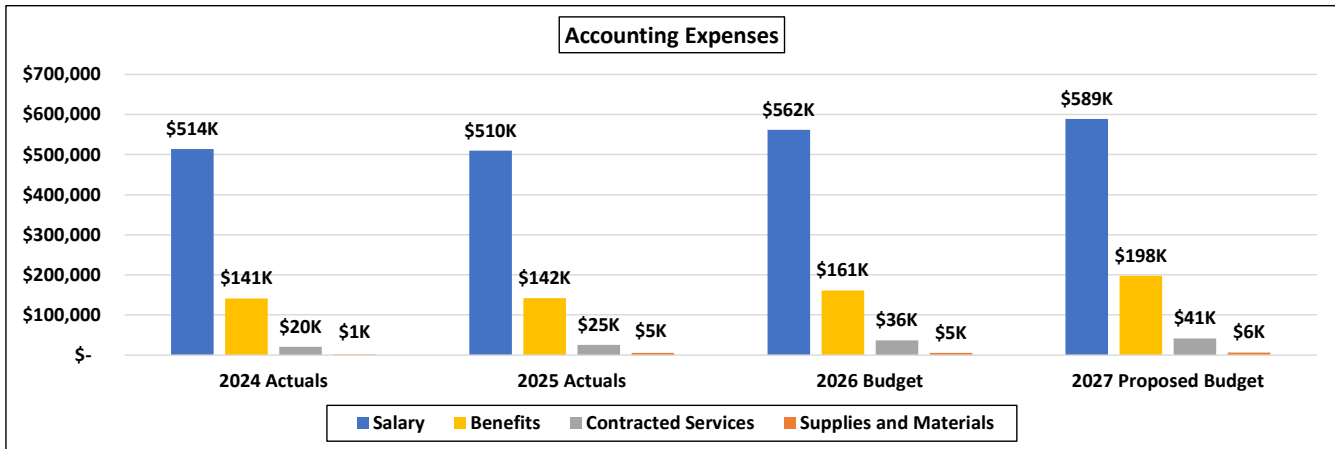


Accounting & Budgeting

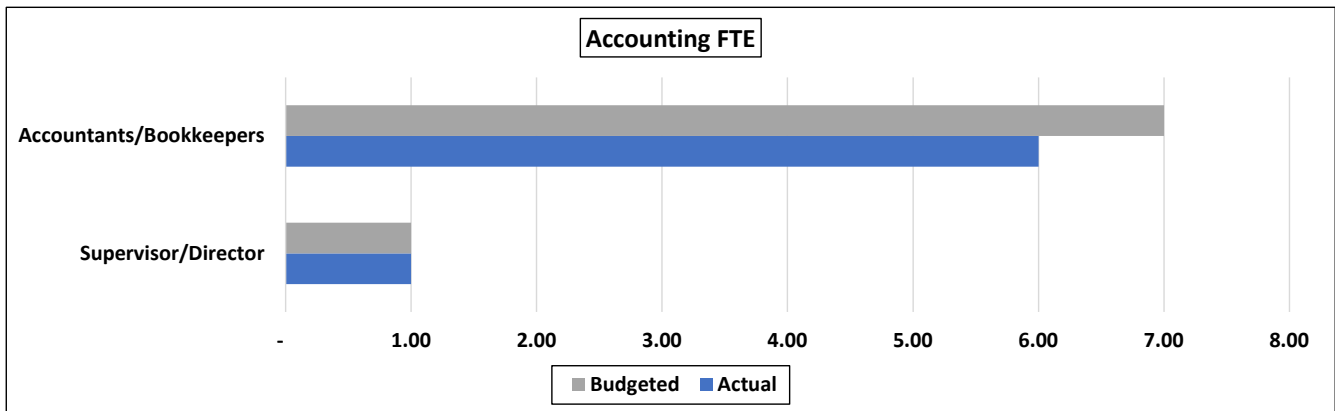
Brian Baldwin

The Accounting Department manages the county's financial records and ensures all fiscal activities comply with local, state, and federal regulations. It oversees budgeting, payroll, accounts payable and receivable, financial reporting, and audit preparation. By maintaining accurate and transparent financial data, the Accounting Department supports responsible stewardship of public funds and helps ensure the efficient operation of all county departments.

EXPENSE								
Account Description	2024 Actuals		2025 Actuals		2026 Budget		2027 Proposed Budget	
Salary	\$	514,117	\$	509,939	\$	561,831	\$	589,180
Benefits	\$	140,869	\$	141,732	\$	160,914	\$	197,785
Contracted Services	\$	20,238	\$	25,297	\$	36,414	\$	41,200
Supplies and Materials	\$	1,467	\$	5,124	\$	5,400	\$	6,100
Other Charges	\$	1,262	\$	1,357	\$	1,256	\$	1,140
Total	\$	677,953	\$	683,449	\$	765,814	\$	835,405



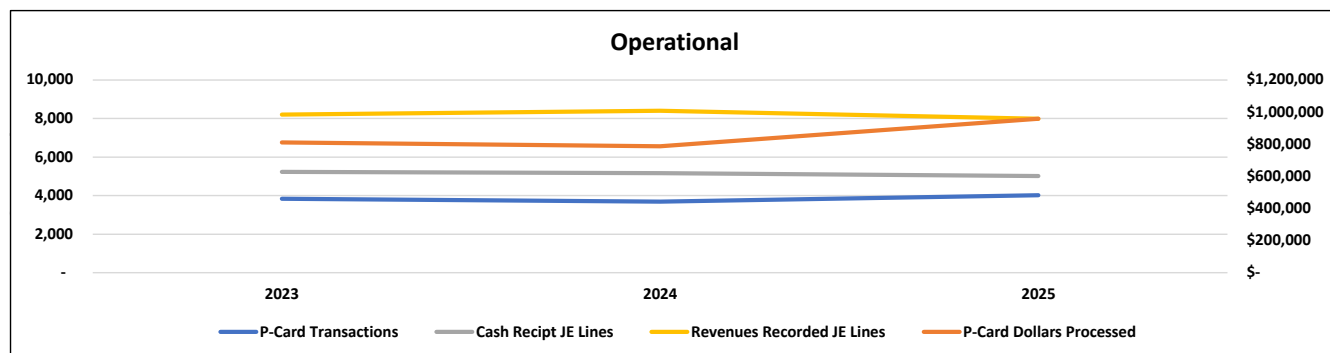
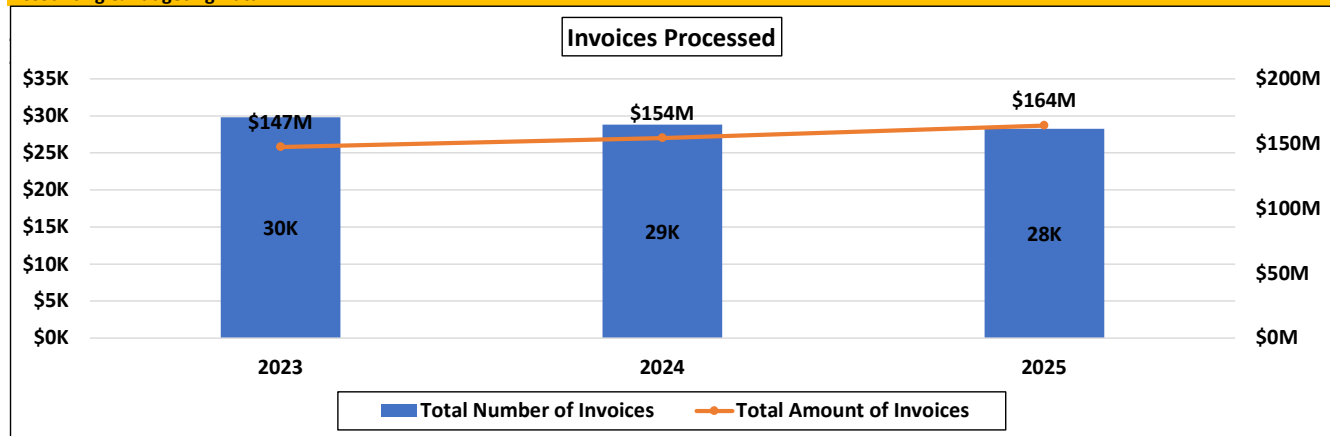
FTE COUNT				
Position Description	Actual	Budgeted	Variance	Position Request
Supervisor/Director	1.00	1.00	-	
Accountants/Bookkeepers	6.00	7.00	1.00	
TOTAL FTE	7.00	8.00	1.00	



Accounting & Budgeting

Brian Baldwin

Accounting & Budgeting Data

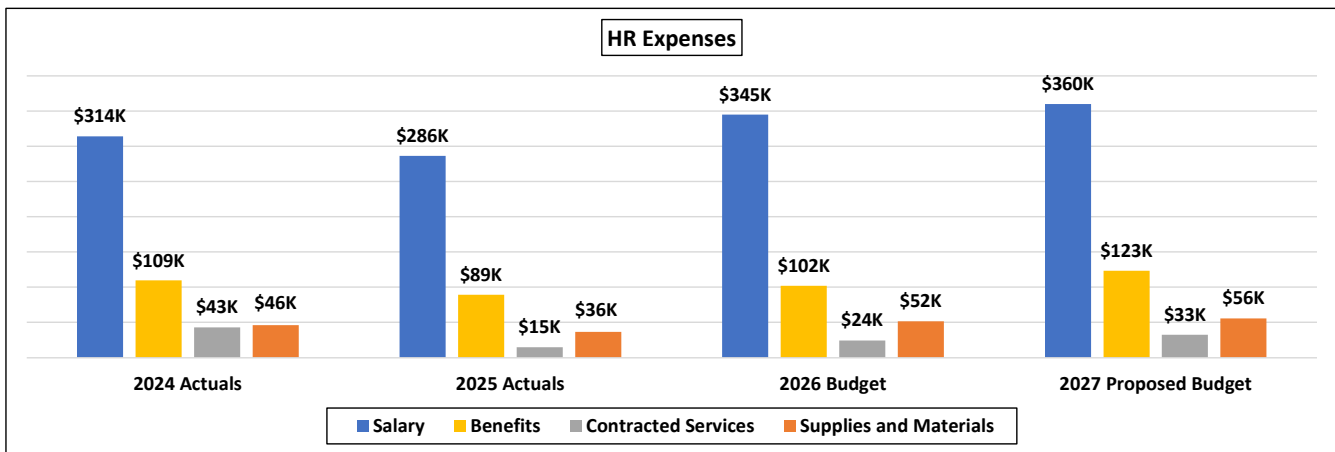


Human Resources

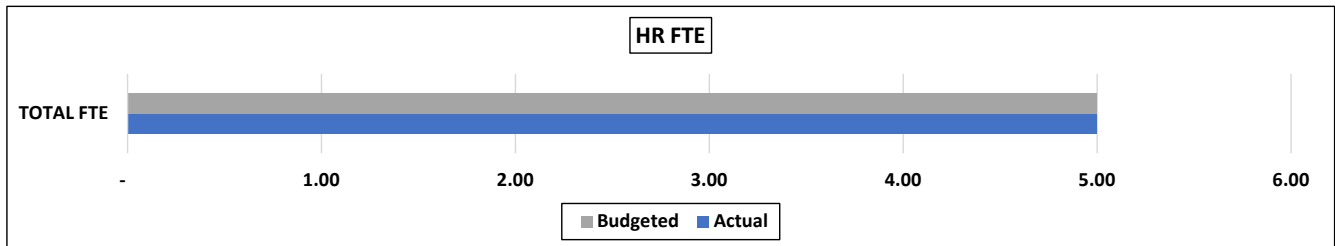
Jaclyn Johnson

The Human Resources Department manages the county's workforce and ensures compliance with employment laws and policies. It oversees recruitment, hiring, employee benefits, training, payroll support, and personnel records. By promoting fair practices, professional development, and a supportive work environment, Human Resources helps maintain an effective workforce and supports the county's mission to serve its citizens.

EXPENSE					
Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget	
Salary	\$ 314,130	\$ 286,394	\$ 344,965	\$ 359,763	
Benefits	\$ 109,429	\$ 89,164	\$ 101,844	\$ 123,054	
Contracted Services	\$ 42,988	\$ 14,889	\$ 24,300	\$ 32,500	
Supplies and Materials	\$ 45,857	\$ 36,469	\$ 51,550	\$ 55,800	
Other Charges	\$ 933	\$ 848	\$ 1,223	\$ 814	
Total	\$ 513,337	\$ 427,763	\$ 523,882	\$ 571,931	



FTE COUNT					
Position Description	Actual	Budgeted	Variance	Position Request	
Supervisor/Director	1.00	1.00	-		
Clerical Personnel	4.00	4.00	-		
TOTAL FTE	5.00	5.00	-		

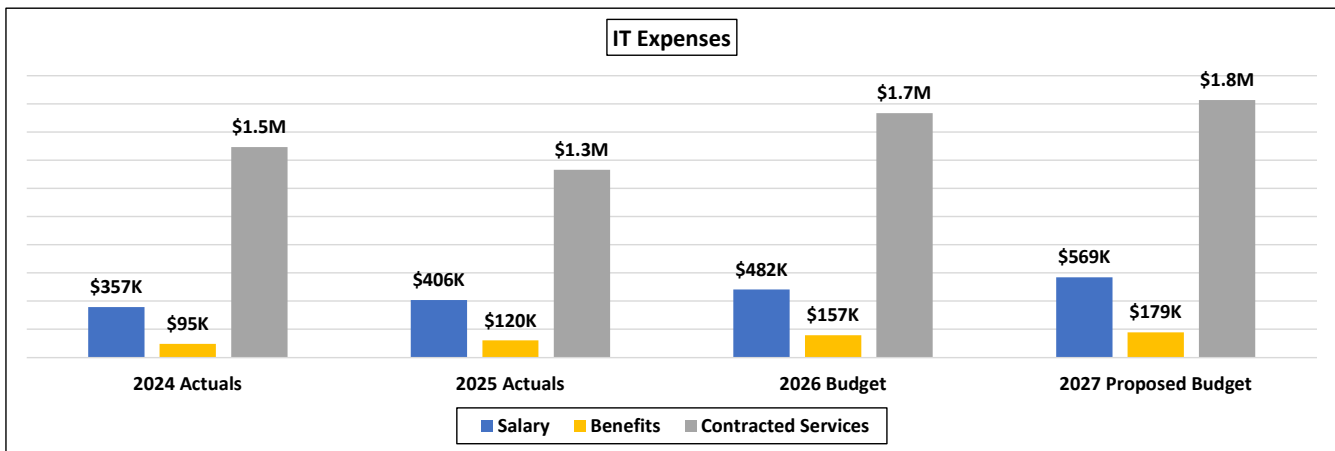


Information Technology

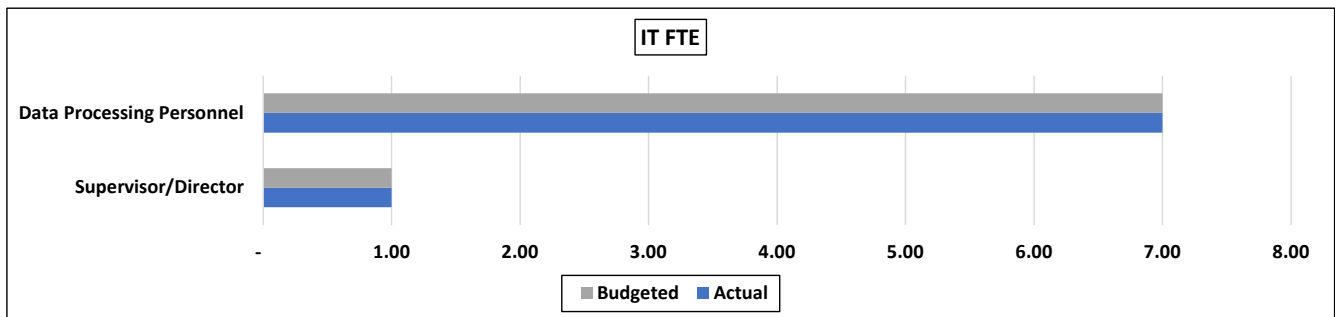
Justin McClure

The Information Technology Department manages the county's technology systems and ensures all digital operations are secure, reliable, and efficient. It oversees network infrastructure, hardware and software support, cybersecurity, data management, and technology planning. By maintaining robust and secure IT services, the Information Technology Department supports effective communication, protects critical information, and helps ensure the smooth operation of all county departments.

EXPENSE					
Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget	
Salary	\$ 357,023	\$ 406,337	\$ 481,833	\$ 568,595	
Benefits	\$ 95,323	\$ 120,441	\$ 156,515	\$ 178,578	
Contracted Services	\$ 1,493,613	\$ 1,332,428	\$ 1,732,855	\$ 1,826,119	
Supplies and Materials	\$ 17,170	\$ 19,279	\$ 21,500	\$ 22,340	
Other Charges	\$ 720	\$ 1,187	\$ 1,069	\$ 1,140	
Capital Outlay	\$ 6,066	\$ 3,447	\$ 2,000	\$ -	
Total	\$ 1,969,914	\$ 1,883,119	\$ 2,395,772	\$ 2,596,772	



FTE COUNT					
Position Description	Actual	Budgeted	Variance	Position Request	
Supervisor/Director	1.00	1.00	-		
Data Processing Personnel	7.00	7.00	-		
TOTAL FTE	8.00	8.00	-		

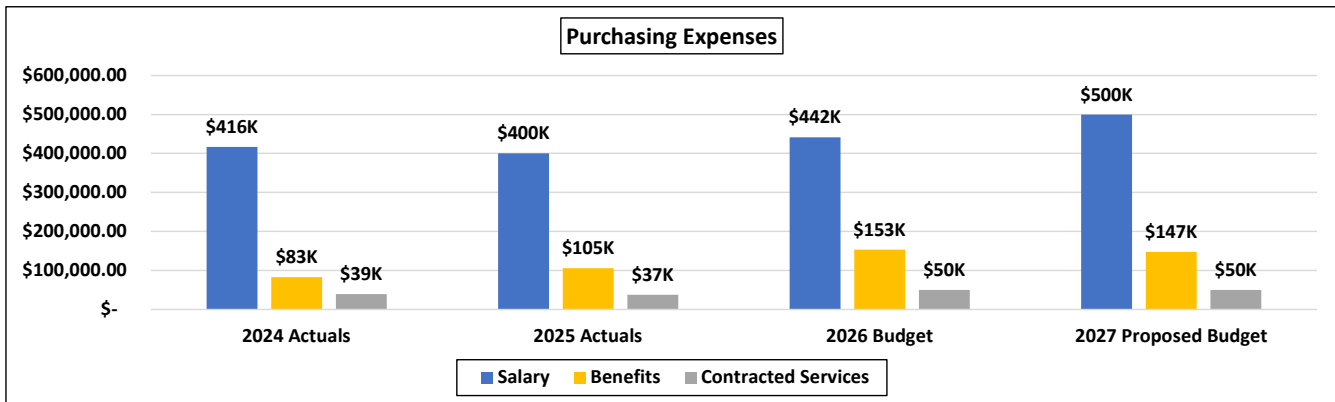


Purchasing

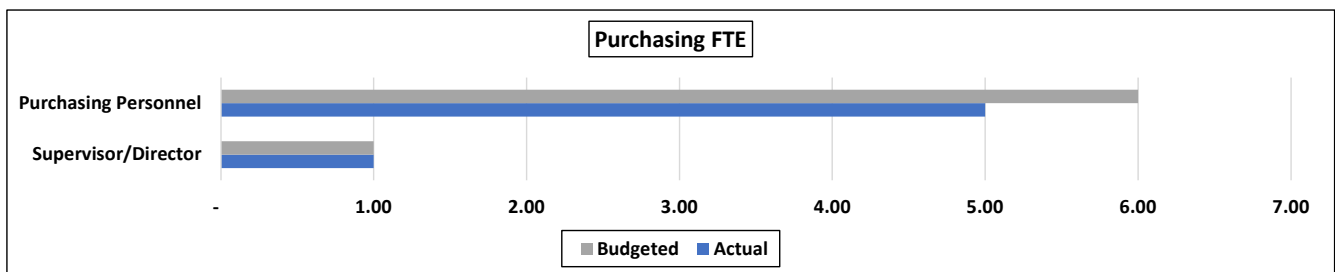
Kari Barrett

The Purchasing Department oversees the procurement of goods, services, and equipment needed for county operations. It manages competitive bidding, evaluates vendor proposals, negotiates contracts, and maintains accurate purchasing records to ensure transparency and compliance with local, state, and federal regulations. By securing cost-effective and reliable resources for all county departments, the Purchasing Department supports efficient operations and responsible stewardship of public funds.

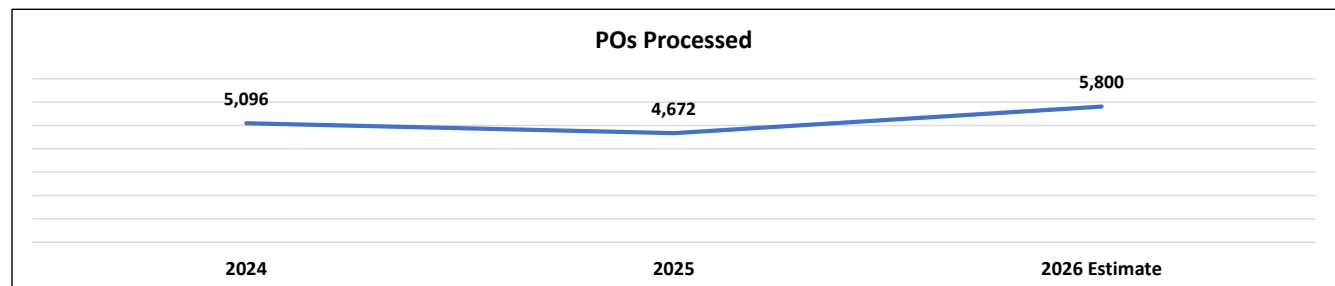
EXPENSE						
Account Description	2024 Actuals		2025 Actuals		2026 Budget	
Salary	\$	416,404.78	\$	400,467.53	\$	441,800.57
Benefits	\$	82,852.14	\$	105,143.20	\$	152,722.22
Contracted Services	\$	38,674.33	\$	36,913.50	\$	49,650.00
Supplies and Materials	\$	7,022.85	\$	4,475.45	\$	7,700.00
Other Charges	\$	864.00	\$	1,200.56	\$	1,462.27
Capital Outlay	\$	173.01	\$	-	\$	2,300.00
Total	\$	545,991.11	\$	548,200.24	\$	655,635.06



FTE COUNT				
Position Description	Actual	Budgeted	Variance	Position Request
Supervisor/Director	1.00	1.00	-	
Purchasing Personnel	5.00	6.00	1.00	
TOTAL FTE	6.00	7.00	1.00	



Purchasing Data				
Purchase Orders Processed	2024	2025	2026 Estimate	
POs Processed	\$ 5,096	\$ 4,672	\$ 5,800	

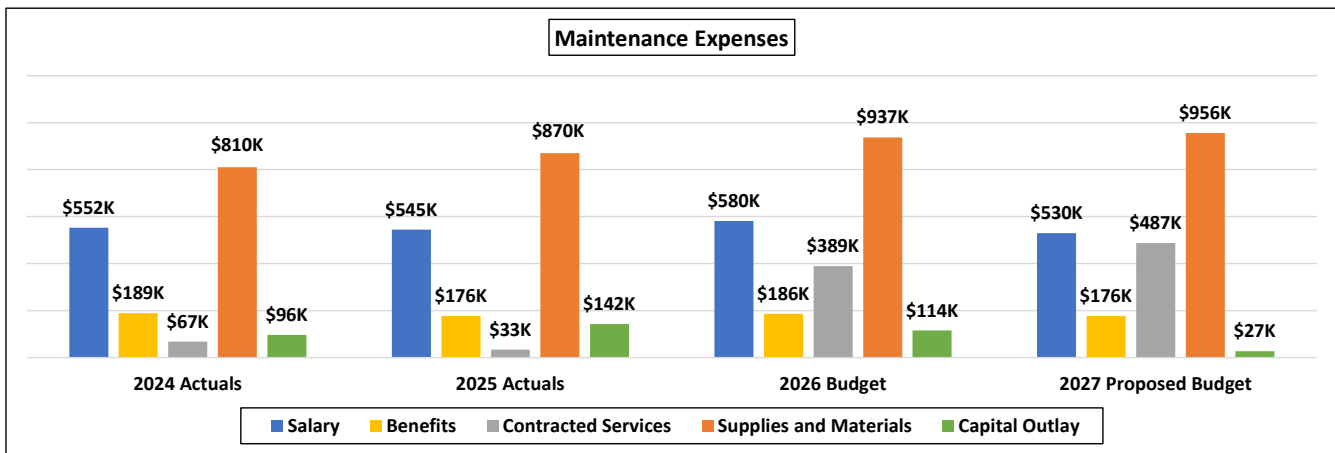


General County Buildings

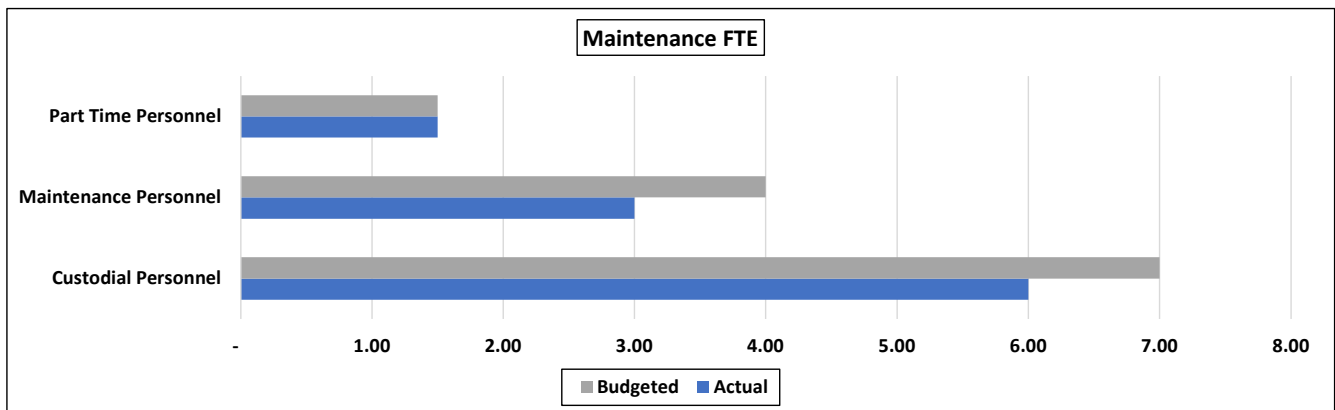
Brian Baldwin

The General County Maintenance Department preserves county infrastructure by maintaining roads, public buildings, and essential facilities. It ensures safe, functional spaces for residents and supports reliable delivery of county services through routine upkeep and timely repairs.

EXPENSE					
Account Description	2024 Actuals		2025 Actuals		2026 Budget
Salary	\$	552,108.75	\$	544,687.45	\$ 580,491.15
Benefits	\$	188,754.37	\$	176,361.78	\$ 186,425.64
Contracted Services	\$	67,408.16	\$	32,754.34	\$ 388,952.46
Supplies and Materials	\$	809,738.53	\$	870,227.72	\$ 937,046.00
Other Charges	\$	2,448.00	\$	2,713.76	\$ 2,713.76
Capital Outlay	\$	96,099.48	\$	142,462.97	\$ 114,412.50
Total	\$	1,716,557.29	\$	1,769,208.02	\$ 2,210,041.51



FTE COUNT					
Position Description	Actual	Budgeted	Variance	Position Request	
Custodial Personnel	6.00	7.00	1.00		
Maintenance Personnel	3.00	4.00	1.00		
Part Time Personnel	1.50	1.50	-		
TOTAL FTE	10.50	12.50	2.00		

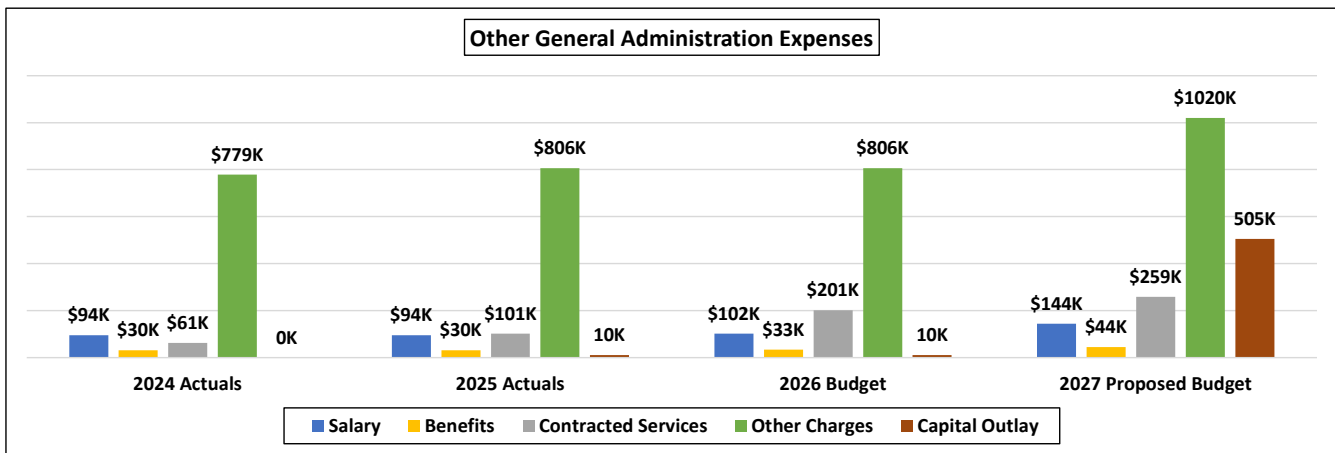


Other General Projects

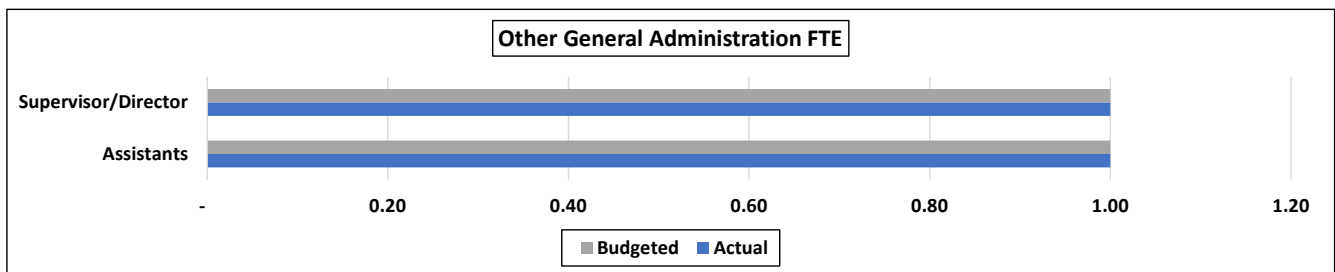
Brian Baldwin

The General Administration Department supports county operations by coordinating administrative functions, policies, and internal services. It ensures efficient, organized government operations and helps departments deliver consistent and reliable services to the public.

EXPENSE							
Account Description	2024 Actuals		2025 Actuals		2026 Budget		2027 Proposed Budget
Salary	\$	93,912.00	\$	94,132.11	\$	101,552.73	\$ 144,200.76
Benefits	\$	30,304.53	\$	30,490.28	\$	32,626.96	\$ 44,426.07
Contracted Services	\$	61,452.43	\$	100,819.94	\$	201,445.00	\$ 258,600.00
Supplies and Materials	\$	-	\$	-	\$	600.00	\$ 500.00
Other Charges	\$	778,610.00	\$	806,358.61	\$	806,358.61	\$ 1,019,817.58
Capital Outlay	\$	-	\$	9,963.43	\$	10,000.00	\$ 505,000.00
Total	\$	964,278.96	\$	1,041,764.37	\$	1,152,583.30	\$ 1,972,544.41



FTE COUNT					
Position Description	Actual	Budgeted	Variance	Position Request	
Assistants	1.00	1.00	-		
Supervisor/Director	1.00	1.00	-		
TOTAL FTE	2.00	2.00	-		

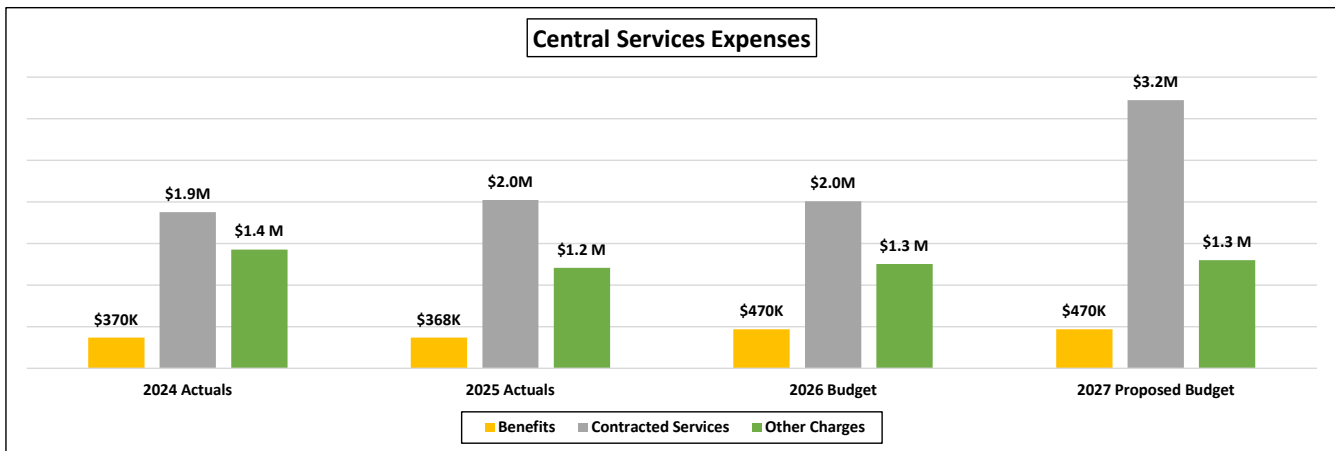


Central Services

Brian Baldwin

The Central Services Department provides essential support functions that help county operations run smoothly and efficiently. It oversees purchasing, facilities management, mail services, and other internal support activities that assist all departments. By delivering reliable administrative and operational services, Central Services helps maintain effective workflows and ensures the county's resources are used responsibly.

EXPENSE					
Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget	
Benefits	\$ 369,772	\$ 368,356	\$ 470,000	\$ 470,000	
Contracted Services	\$ 1,876,963	\$ 2,023,047	\$ 2,005,700	\$ 3,223,000	
Supplies and Materials	\$ 4,495	\$ 1,407	\$ 6,800	\$ 5,000	
Other Charges	\$ 1,428,411	\$ 1,205,814	\$ 1,252,000	\$ 1,300,000	
Capital Outlay	\$ 828,837	\$ 586,781	\$ 700,000	\$ 200,000	
Total	\$ 4,508,478	\$ 4,185,404	\$ 4,434,500	\$ 5,198,000	



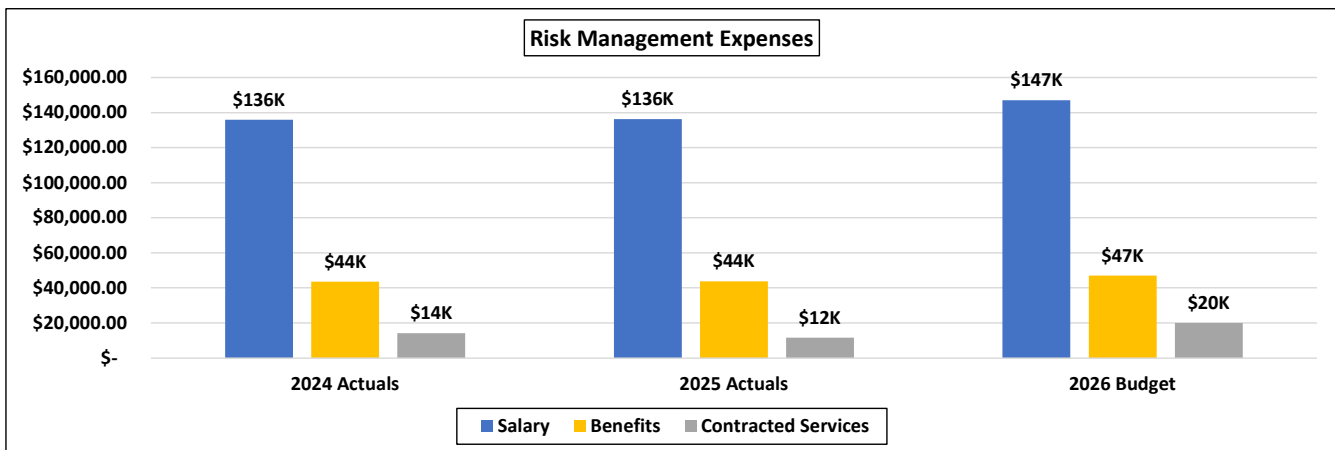
Risk Management

Jaclyn Johnson

The Risk Management Department protects county resources by identifying potential risks, promoting safety practices, and managing claims. It works to reduce losses, ensure regulatory compliance, and support a safe environment for employees and the public.

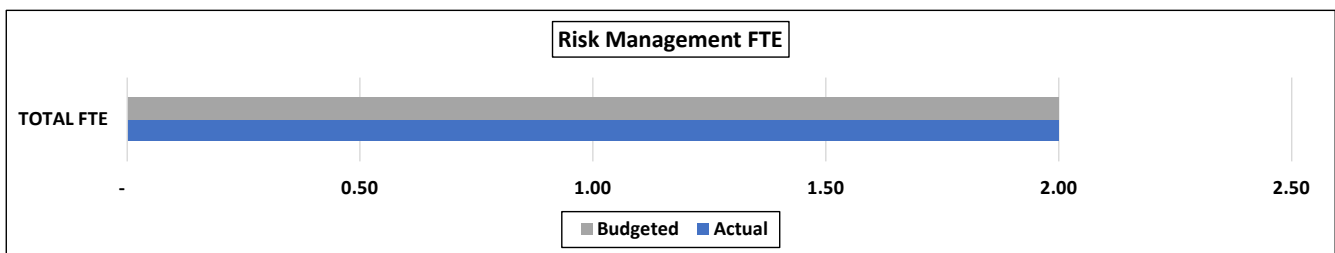
EXPENSE

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Salary	\$ 135,951.48	\$ 136,267.81	\$ 147,010.50	\$ 152,493.89
Benefits	\$ 43,609.57	\$ 43,757.31	\$ 47,021.87	\$ 49,556.49
Contracted Services	\$ 14,194.44	\$ 11,639.10	\$ 20,030.32	\$ 21,266.34
Supplies and Materials	\$ 2,255.36	\$ 3,101.19	\$ 3,388.14	\$ 3,527.72
Other Charges	\$ 288.00	\$ 339.22	\$ 339.22	\$ 325.58
Capital Outlay	\$ -	\$ 1,199.99	\$ 2,750.00	\$ 6,936.81
Total	\$ 196,298.85	\$ 196,304.62	\$ 220,540.05	\$ 234,106.83



FTE COUNT

Position Description	Actual	Budgeted	Variance	Position Request
Supervisor/Director	1.00	1.00	-	
Other Salaries & Wages	1.00	1.00	-	
TOTAL FTE	2.00	2.00	-	

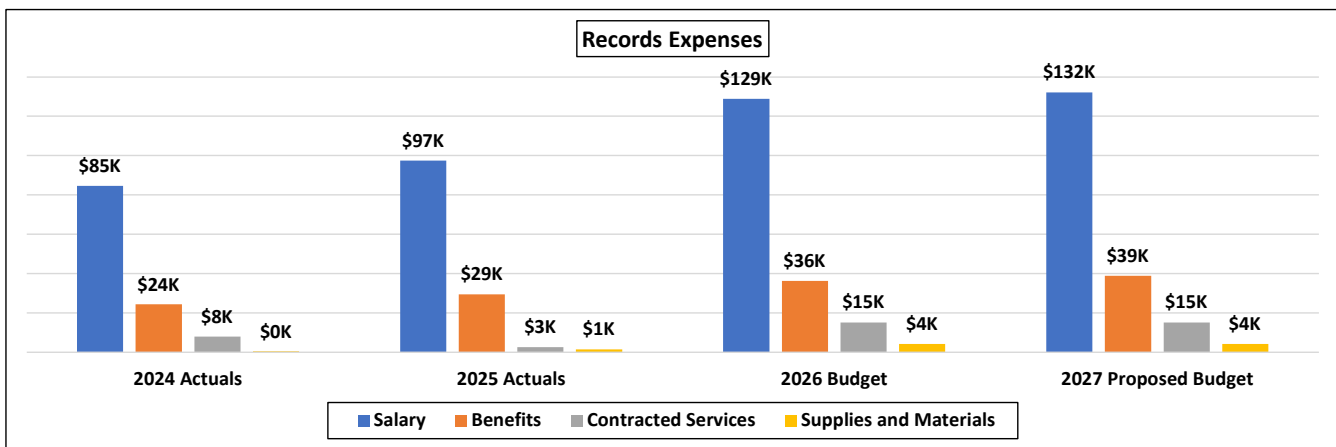


Preservation of Records

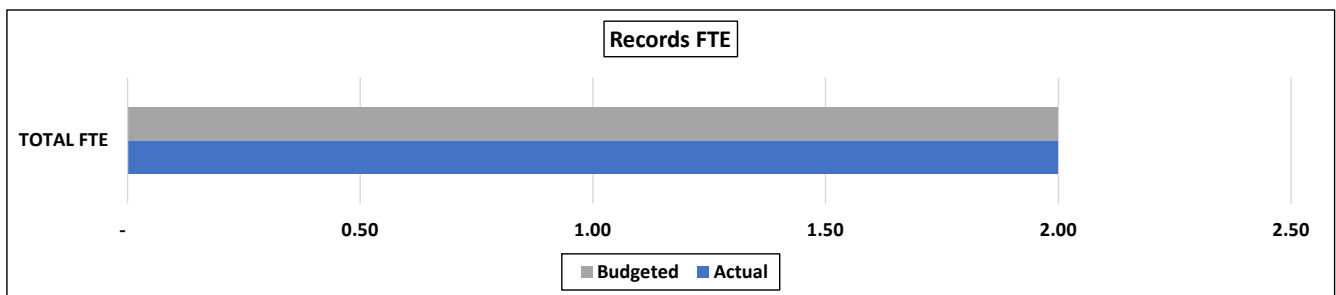
Amy Cowden / Joni Seratt

The Preservation of Records division ensures that Blount County's official documents are properly maintained, protected, and accessible. It oversees the organization, storage, and retention of records in accordance with state laws and county policies. By safeguarding vital information and supporting transparent government operations, the division helps preserve the county's history and ensures that important records remain available for public access and administrative use.

EXPENSE					
Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget	
Salary	\$ 84,561	\$ 97,414	\$ 128,803	\$ 132,159	
Benefits	\$ 24,350	\$ 29,455	\$ 36,339	\$ 38,808	
Contracted Services	\$ 7,961	\$ 2,562	\$ 15,162	\$ 15,162	
Supplies and Materials	\$ 402	\$ 1,455	\$ 4,150	\$ 4,150	
Other Charges	\$ 289	\$ 339	\$ 339	\$ 326	
Total	\$ 117,564	\$ 131,225	\$ 184,793	\$ 190,605	

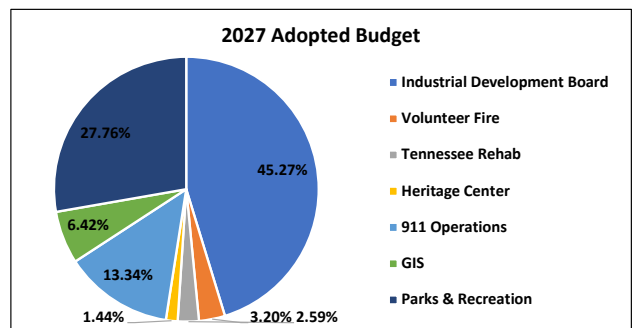
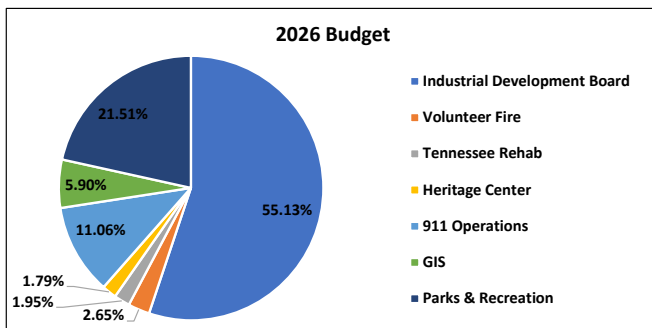
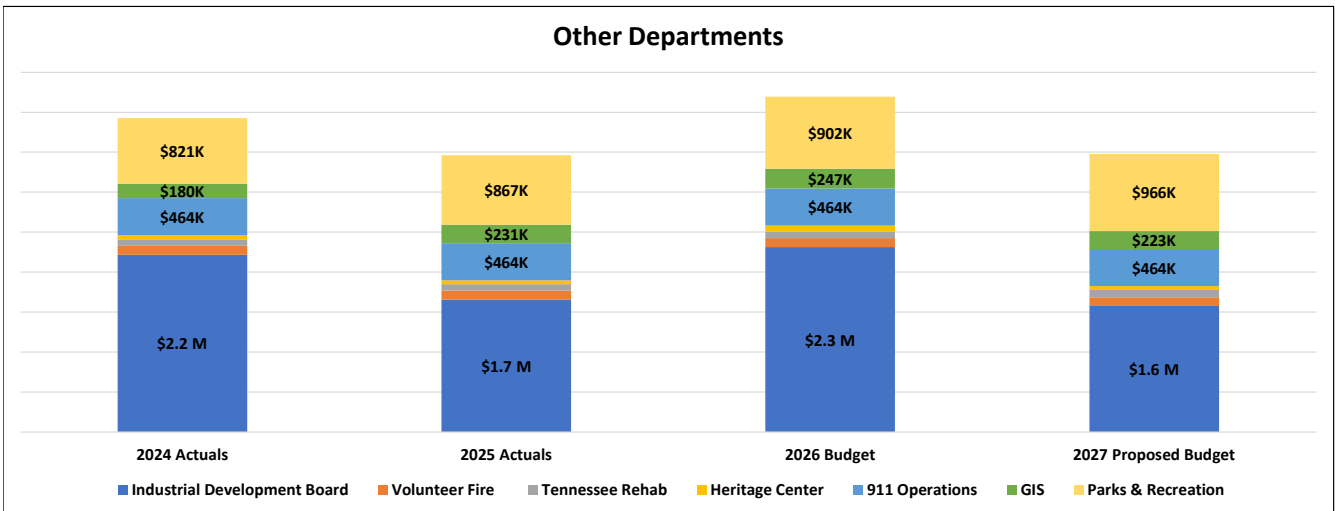


FTE COUNT					
Position Description	Actual	Budgeted	Variance	Position Request	
Supervisor/Director	1.00	1.00	-		
Other Salaries & Wages	1.00	1.00	-		
TOTAL FTE	2.00	2.00	-	-	



Other Departments

EXPENSE						
Account Description	2024 Actuals		2025 Actuals		2026 Budget	
					2027 Proposed Budget	
Industrial Development Board	\$	2,216,700	\$	1,655,381	\$	2,312,333
Volunteer Fire	\$	111,250	\$	111,250	\$	111,250
Tennessee Rehab	\$	81,928	\$	81,928	\$	81,928
Heritage Center	\$	50,000	\$	50,000	\$	75,000
911 Operations	\$	463,994	\$	463,994	\$	463,994
GIS	\$	180,422	\$	231,350	\$	247,368
Parks & Recreation	\$	820,944	\$	867,449	\$	902,147
Totals	\$	3,925,238	\$	3,461,352	\$	4,194,020



Planning & Development

Jeff Headrick

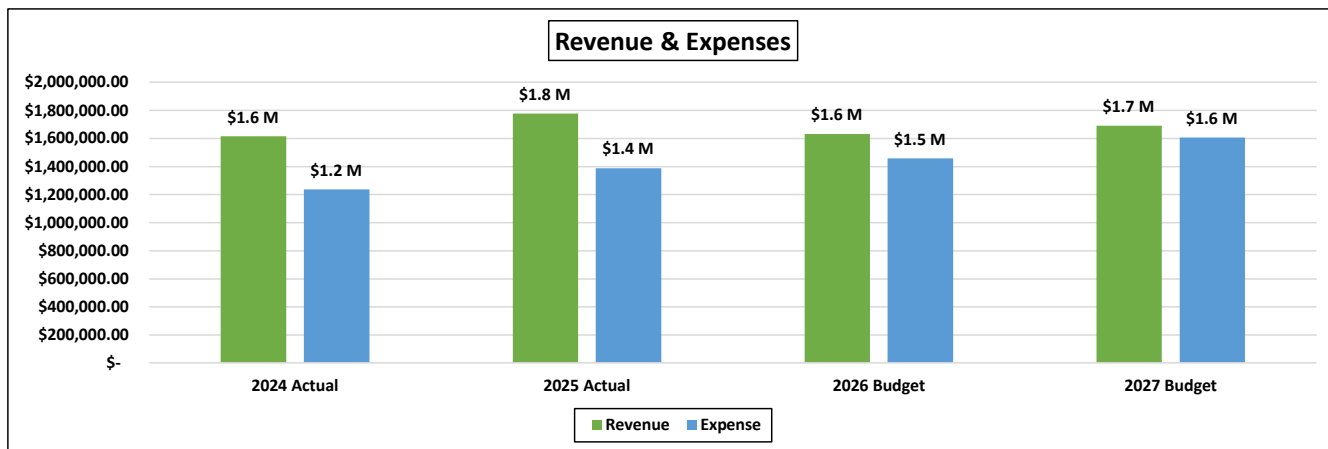
The Planning & Development Department guides the growth and development of the county by managing land-use planning, zoning, and development review processes. It ensures projects comply with local ordinances and state regulations, maintains accurate planning records, and supports responsible, well-balanced community development. By providing reliable data and thoughtful planning guidance, the department helps shape sustainable neighborhoods, supports essential county services, and promotes transparency in the development process.

REVENUE

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Building Permits	\$ 1,213,567	\$ 1,317,629	\$ 1,200,000	\$ 1,250,000
Other Permits	\$ 190,275	\$ 223,190	\$ 209,124	\$ 215,000
Other License Revenue	\$ 475	\$ 100	\$ -	\$ -
Other Permits	\$ 190,275	\$ 223,190	\$ 209,124	\$ 215,000
Other License Revenue	\$ 475	\$ 100	\$ -	\$ -
Other General Service Charges	\$ 11,595	\$ 12,240	\$ 10,000	\$ 10,000
Other General Service Charges	\$ 9,250	\$ -	\$ 4,000	\$ -
Total	\$ 1,615,912	\$ 1,776,448	\$ 1,632,248	\$ 1,690,000

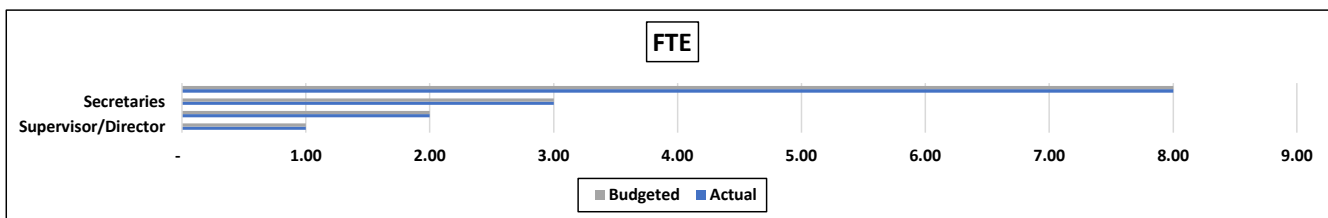
EXPENSE

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Salary	\$ 872,033	\$ 833,026	\$ 983,127	\$ 964,155
Benefits	\$ 243,739	\$ 223,244	\$ 284,868	\$ 287,736
Contracted Services	\$ 63,251	\$ 111,445	\$ 111,100	\$ 276,100
Supplies and Materials	\$ 48,229	\$ 48,179	\$ 65,500	\$ 65,500
Other Charges	\$ 2,304	\$ 2,544	\$ 2,544	\$ 2,279
Capital Outlay	\$ 8,228	\$ 170,285	\$ 11,000	\$ 11,000
Total	\$ 1,237,785	\$ 1,388,724	\$ 1,458,139	\$ 1,606,769



FTE COUNT

Position Description	Actual	Budgeted	Variance	Position Request
Supervisor/Director	1.00	1.00	-	
Foremen	2.00	2.00	-	
Secretaries	3.00	3.00	-	
Other Salaries & Wages	8.00	8.00	-	
TOTAL FTE	14.00	14.00	-	



Fund 131: Highway Department

Jeff Headrick

Fund 131 – Highway Department Fund is primarily responsible for supporting the day-to-day operational needs of a county’s highway and public works system in Tennessee. This includes funding for staff salaries and benefits, the purchase of equipment and materials, road maintenance and repair, infrastructure improvements, and transportation-related services. The fund ensures the county can provide safe and efficient roadways, maintain public infrastructure, and comply with state and local regulations. It also provides the financial support necessary to maintain facilities, support construction and improvement projects, and uphold the administrative and governance functions essential to fulfilling the department’s mission of serving the public through reliable and well-maintained transportation systems.

REVENUE - ALL

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Local Taxes	\$ 9,419,235	\$ 7,676,617	\$ 7,418,498	\$ 7,535,744
License & Permits	\$ 171,085	\$ 201,325	\$ 194,124	\$ 195,000
Other Local Revenue	\$ 158,407	\$ 238,326	\$ 159,600	\$ 168,200
State of Tennessee	\$ 5,411,303	\$ 6,860,131	\$ 3,879,634	\$ 3,894,634
Other Government and Citizens Groups	\$ 37,624	\$ 25,103	\$ 4,000	\$ 10,000
Other Sources	\$ 36,395	\$ 40,730	\$ -	\$ -
Total	\$ 15,234,049	\$ 15,042,232	\$ 11,655,856	\$ 11,803,578

EXPENSE - Admin

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Salary	\$ 721,081	\$ 834,901	\$ 898,718	\$ 972,262
Benefits	\$ 298,677	\$ 361,846	\$ 400,714	\$ 412,414
Contracted Services	\$ 62,722	\$ 71,164	\$ 143,750	\$ 150,250
Supplies and Materials	\$ 54,703	\$ 57,332	\$ 78,700	\$ 78,700
Other Charges	\$ 358,481	\$ 382,563	\$ 368,873	\$ 401,711
Capital Outlay	\$ 47,236	\$ 99,681	\$ 56,000	\$ 56,000
Total	\$ 1,542,899	\$ 1,807,488	\$ 1,946,755	\$ 2,071,337

EXPENSE - HWY & BDGE MAINT

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Salary	\$ 2,574,279	\$ 2,482,971	\$ 2,657,359	\$ 2,721,631
Benefits	\$ 945,001	\$ 930,648	\$ 1,027,149	\$ 1,000,096
Contracted Services	\$ 437,602	\$ 316,476	\$ 407,500	\$ 407,500
Supplies and Materials	\$ 4,185,725	\$ 5,677,128	\$ 4,211,500	\$ 4,211,500
Other Charges	\$ 59,339	\$ 57,772	\$ 57,772	\$ 79,429
Capital Outlay	\$ 1,083,403	\$ 1,185,147	\$ 13,000	\$ 13,000
Total	\$ 9,285,348	\$ 10,650,142	\$ 8,374,281	\$ 8,433,156

EXPENSE - Maintenance of Equip

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Salary	\$ 353,635	\$ 336,583	\$ 356,265	\$ 370,001
Benefits	\$ 129,535	\$ 133,524	\$ 145,870	\$ 140,064
Contracted Services	\$ 11,665	\$ 11,407	\$ 15,000	\$ 15,000
Supplies and Materials	\$ 690,906	\$ 737,119	\$ 681,000	\$ 681,000
Other Charges	\$ 7,266	\$ 6,933	\$ 6,933	\$ 11,830
Capital Outlay	\$ 1,223	\$ 2,953	\$ 8,000	\$ 8,000
Total	\$ 1,194,230	\$ 1,228,518	\$ 1,213,067	\$ 1,225,895

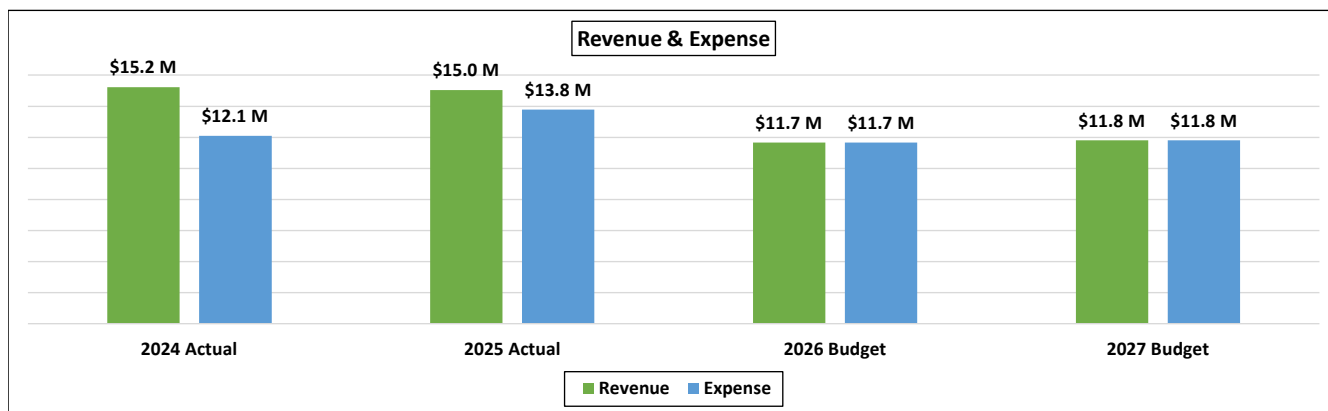
EXPENSE - Litter & Trash

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Salary	\$ 23,273	\$ 29,647	\$ 34,005	\$ 34,695
Benefits	\$ 2,664	\$ 7,134	\$ 12,703	\$ 12,915
Contracted Services	\$ 41,171	\$ 55,298	\$ 64,490	\$ 14,490
Supplies and Materials	\$ 38	\$ 2,267	\$ 2,400	\$ 2,400
Other Charges	\$ 200	\$ 1,155	\$ 1,155	\$ 1,690
Capital Outlay	\$ 3,274	\$ 7,188	\$ 7,000	\$ 7,000
Total	\$ 70,620	\$ 102,689	\$ 121,754	\$ 73,190

TOTAL EXPENSES	\$ 12,093,097	\$ 13,788,837	\$ 11,655,856	\$ 11,803,578
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Fund 131: Highway Department

Jeff Headrick

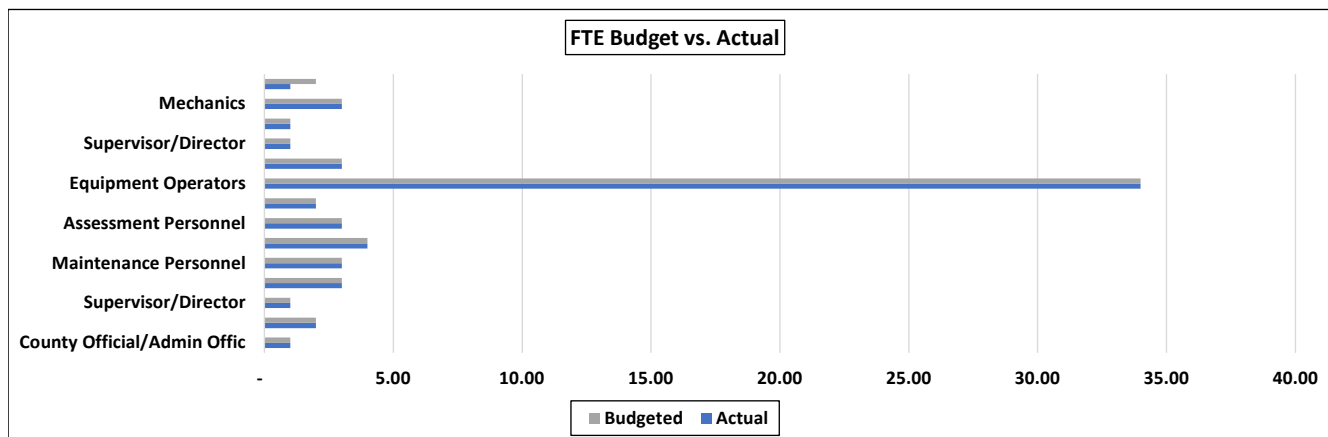


FTE COUNT				
Position Description	Actual	Budgeted	Variance	Position Request
County Official/Admin Offic	1.00	1.00	-	
Assistants	2.00	2.00	-	
Supervisor/Director	1.00	1.00	-	
Accountants/Bookkeepers	3.00	3.00	-	
Maintenance Personnel	3.00	3.00	-	
Other Salaries & Wages	1.00	1.00	-	
TOTAL FTE	11.00	11.00	-	

FTE COUNT				
Position Description	Actual	Budgeted	Variance	Position Request
Supervisor/Director	4.00	4.00	-	
Assessment Personnel	3.00	3.00	-	
Foremen	2.00	2.00	-	
Equipment Operators	34.00	34.00	-	
Laborers	3.00	3.00	-	
TOTAL FTE	46.00	46.00	-	

FTE COUNT				
Position Description	Actual	Budgeted	Variance	Position Request
Supervisor/Director	1.00	1.00	-	
Materials Supervisor	1.00	1.00	-	
Mechanics	3.00	3.00	-	
TOTAL FTE	5.00	5.00	-	

FTE COUNT				
Position Description	Actual	Budgeted	Variance	Position Request
Attendants	1.00	2.00	1.00	
Other Salaries & Wages	1.00	1.00	-	
TOTAL FTE	2.00	3.00	1.00	



Fund 115: Library

Dustin Goforth

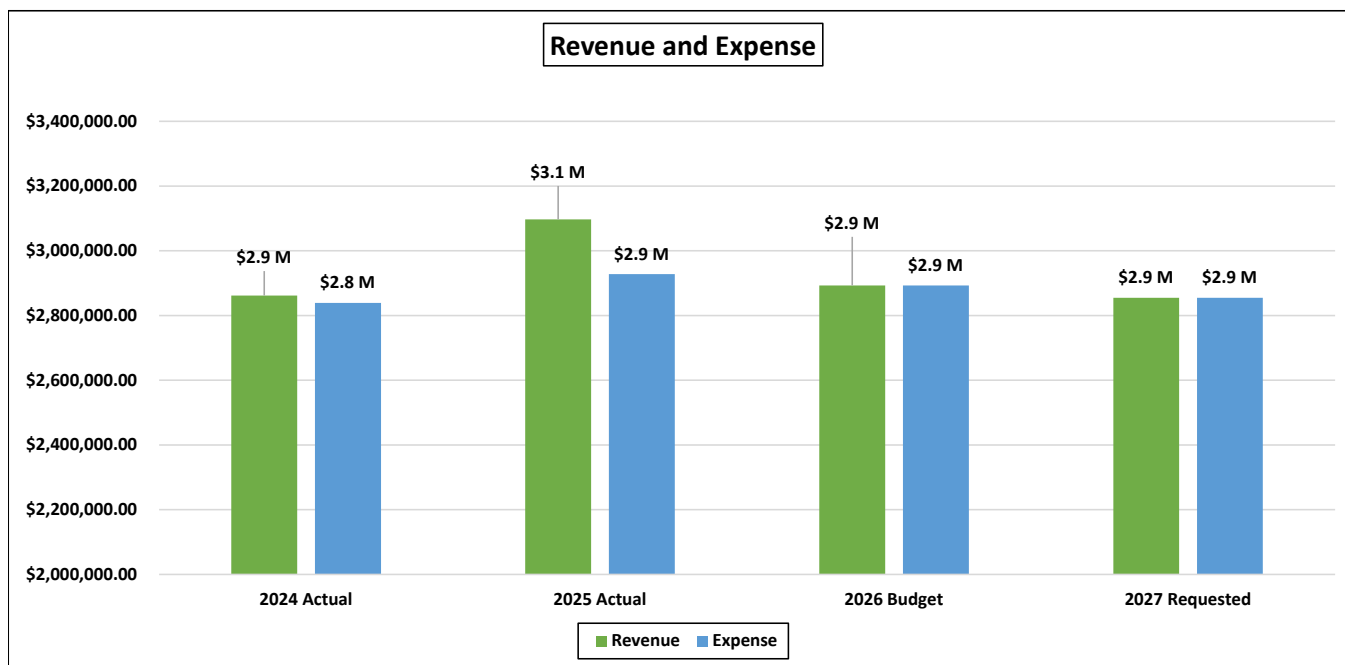
The Fund 115 Library Fund is primarily responsible for supporting the day-to-day operational needs of a county's public library system in Tennessee. This includes funding for library staff salaries and benefits, the purchase of books and other materials, technology and digital resources, facility maintenance, and public programs and services. The fund ensures that the library can provide free and equitable access to information, educational resources, and community programs in compliance with state and local regulations. It also provides the financial support necessary to maintain library facilities, support outreach initiatives, and uphold the administrative and governance functions essential to fulfilling the library's mission of serving the public.

REVENUE

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Charges for Current Services	\$ 60,008	\$ 56,797	\$ 61,500	\$ 65,500
Other Local Revenue	\$ 198,406	\$ 437,028	\$ 228,261	\$ 185,980
Other Government and Citizens Groups	\$ 1,141,208	\$ 1,141,181	\$ 1,141,144	\$ 1,141,144
Other Sources	\$ 1,462,000	\$ 1,462,000	\$ 1,462,000	\$ 1,462,000
Total	\$ 2,861,622	\$ 3,097,006	\$ 2,892,904	\$ 2,854,624

EXPENSE

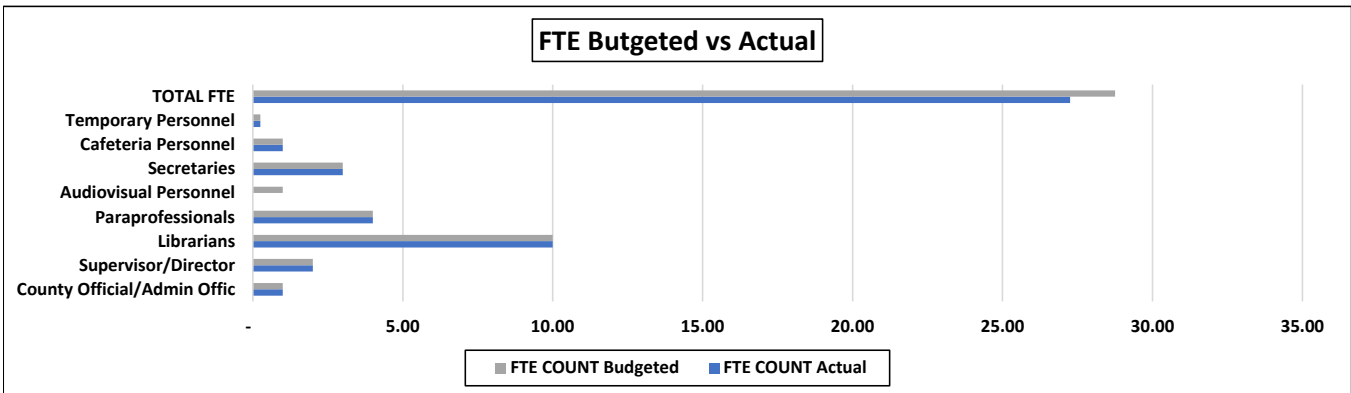
Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Salary	\$ 1,410,232	\$ 1,369,964	\$ 1,566,328	\$ 1,572,022
Benefits	\$ 424,719	\$ 420,361	\$ 485,658	\$ 446,413
Contracted Services	\$ 434,643	\$ 498,532	\$ 440,006	\$ 437,876
Supplies and Materials	\$ 353,732	\$ 338,879	\$ 357,112	\$ 354,512
Other Charges	\$ 43,761	\$ 43,569	\$ 43,800	\$ 43,800
Capital Outlay	\$ 172,002	\$ 256,560	\$ -	\$ -
Total	\$ 2,839,090	\$ 2,927,864	\$ 2,892,904	\$ 2,854,624



Fund 115: Library

Dustin Goforth

FTE COUNT				
Position Description	Actual	Budgeted	Variance	Position Request
County Official/Admin Offic	1.00	1.00	-	
Supervisor/Director	2.00	2.00	-	
Librarians	10.00	10.00	-	
Paraprofessionals	4.00	4.00	-	
Audiovisual Personnel	-	1.00	1.00	
Secretaries	3.00	3.00	-	
Cafeteria Personnel	1.00	1.00	-	
Temporary Personnel	0.25	0.25	-	
Part Time Personnel	6.00	6.50	0.50	
TOTAL FTE	27.25	28.75	1.50	



Fund 141: General Purpose School Fund

Justin Ridge

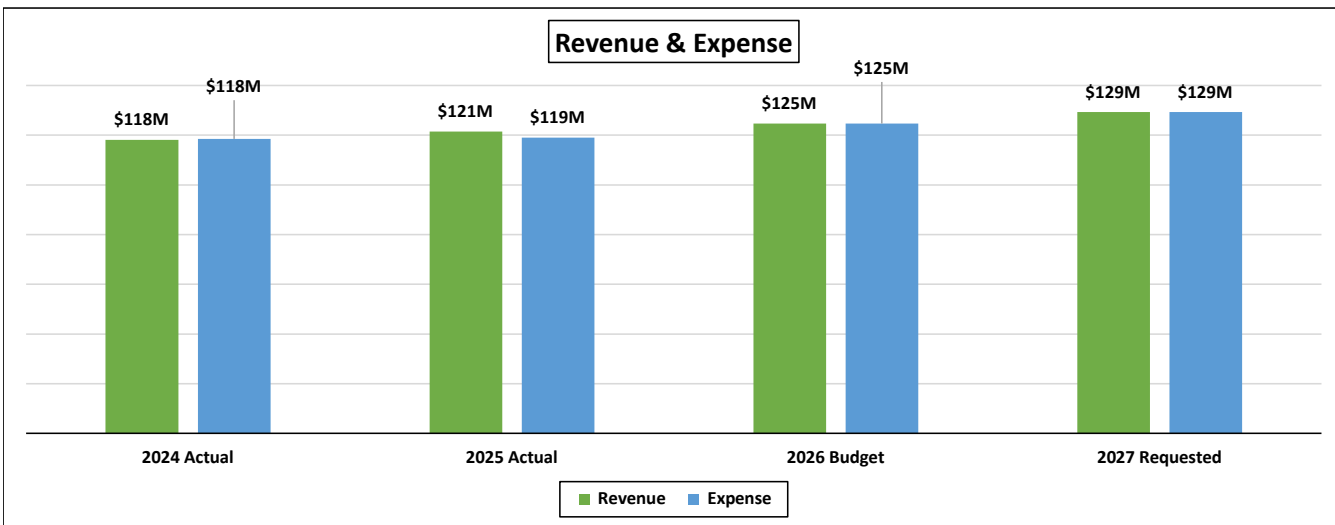
The Fund 141 General Purpose School Fund is primarily responsible for supporting the day-to-day operational needs of a public school district. This includes funding for instructional services, salaries and benefits for teachers and staff, classroom materials, transportation, maintenance of school facilities, and various student support services. The fund ensures that core educational programs are adequately financed in compliance with local, state, and federal guidelines. It also provides the financial resources necessary to implement curriculum standards, maintain safe learning environments, and support administrative functions essential to the district's educational mission.

REVENUE

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Local Taxes	\$ 46,474,089	\$ 49,146,896	\$ 50,548,300	\$ 52,688,200
License & Permits	\$ 5,708	\$ 6,237	\$ 5,500	\$ 5,500
Charges for Current Services	\$ 217,122	\$ 219,675	\$ 283,500	\$ 291,250
Other Local Revenue	\$ 1,067,142	\$ 858,462	\$ 875,000	\$ 850,000
State of Tennessee	\$ 69,536,896	\$ 70,921,378	\$ 72,557,841	\$ 73,249,420
Federal Government	\$ 229,142	\$ 248,515	\$ 302,000	\$ 311,250
Other Government and Citizens Groups	\$ -	\$ -	\$ -	\$ 1,750,000
Other Sources	\$ 544,441	\$ -	\$ 100,000	\$ 100,000
Total	\$ 118,074,540	\$ 121,401,162	\$ 124,672,141	\$ 129,245,620

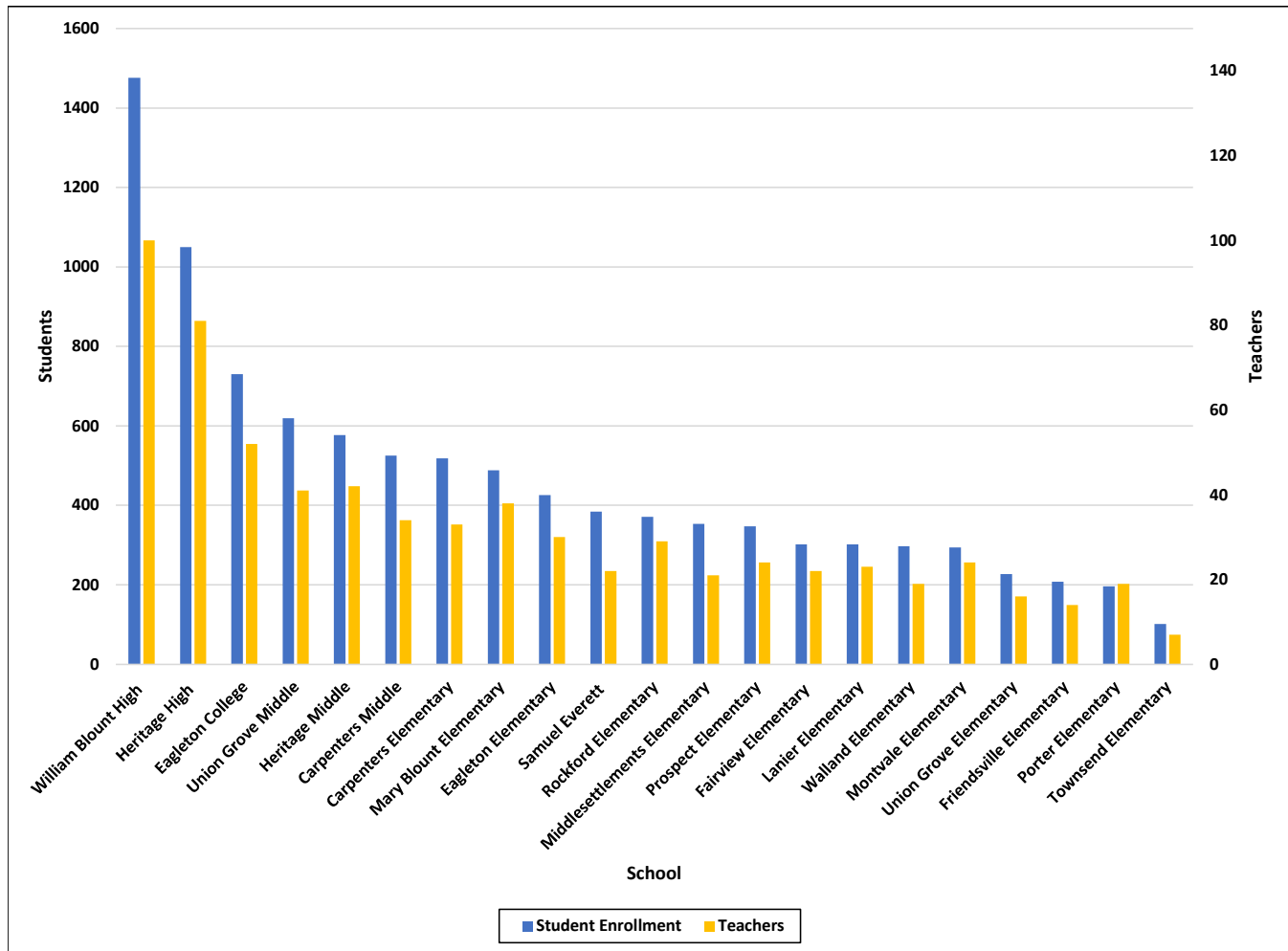
EXPENSE

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Salary	\$ 65,996,587	\$ 71,507,889	\$ 75,707,736	\$ 79,913,450
Benefits	\$ 21,310,289	\$ 22,055,125	\$ 22,839,283	\$ 25,208,897
Contracted Services	\$ 13,265,998	\$ 12,781,305	\$ 12,539,524	\$ 12,993,850
Supplies and Materials	\$ 5,955,572	\$ 7,232,418	\$ 6,023,870	\$ 7,220,950
Other Charges	\$ 3,743,414	\$ 4,256,257	\$ 6,519,907	\$ 2,591,373
Capital Outlay	\$ 8,145,444	\$ 1,099,318	\$ 1,041,821	\$ 1,317,100
Total	\$ 118,417,306	\$ 118,932,312	\$ 124,672,141	\$ 129,245,620



Fund 141 General Purpose School Fund

Justin Ridge



School Name	School Type	Student Enrollment	Teachers	Ratio
William Blount High	High School	1,476	100	14.76
Heritage High	High School	1,050	81	12.96
Eagleton College	Hybrid	730	52	14.04
Union Grove Middle	Middle School	619	41	15.10
Heritage Middle	Middle School	577	42	13.74
Carpenters Middle	Middle School	525	34	15.44
Carpenters Elementary	Elementary School	518	33	15.70
Mary Blount Elementary	Elementary School	488	38	12.84
Eagleton Elementary	Elementary School	426	30	14.20
Samuel Everett	Hybrid	384	22	17.45
Rockford Elementary	Elementary School	371	29	12.79
Middlesettlements Elementary	Elementary School	353	21	16.81
Prospect Elementary	Elementary School	347	24	14.46
Fairview Elementary	Elementary School	302	22	13.73
Lanier Elementary	Elementary School	302	23	13.13
Walland Elementary	Elementary School	297	19	15.63
Montvale Elementary	Elementary School	294	24	12.25
Union Grove Elementary	Elementary School	227	16	14.19
Friendsville Elementary	Elementary School	208	14	14.86
Porter Elementary	Elementary School	196	19	10.32
Townsend Elementary	Elementary School	101	7	14.43
TOTAL		9,791.00	691	14.17

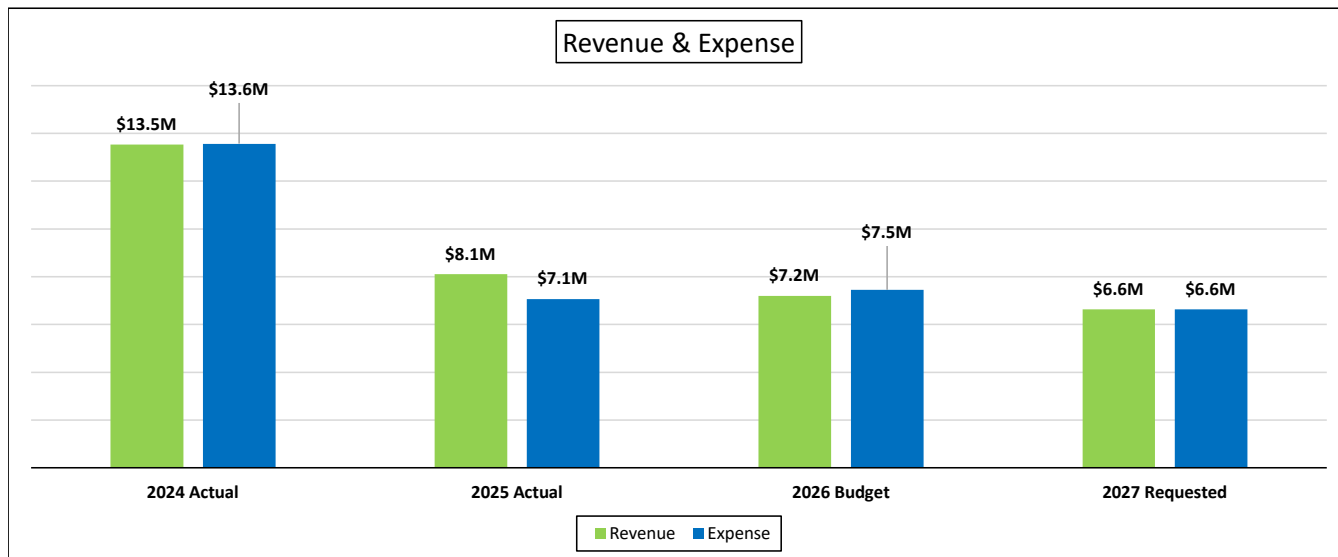
Fund 142: School Federal Projects Fund

Justin Ridge

Fund 142 is primarily responsible for managing and supporting federally funded programs within a public school district. This includes funding for instructional programs, salaries and benefits for staff working on federal projects, specialized student support services, professional development, curriculum enhancements, and program-specific materials and resources. The fund ensures that all federally funded initiatives are implemented in compliance with federal regulations and grant requirements. It also provides the financial resources necessary to monitor program performance, maintain accurate reporting and accountability, and support administrative functions required for proper management of federal grants.

REVENUE					
Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget	
Federal Government	\$ 13,533,623	\$ 7,854,802	\$ 7,199,000	\$	6,633,800
Other Sources	\$ -	\$ 250,000	\$ -	\$	-
Total	\$ 13,533,623	\$ 8,104,802	\$ 7,199,000	\$	6,633,800

EXPENSE					
Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget	
Salary	\$ 7,564,851	\$ 3,415,579	\$ 3,612,607	\$	4,022,000
Benefits	\$ 2,068,288	\$ 836,544	\$ 891,876	\$	1,064,500
Contracted Services	\$ 418,295	\$ 2,206,734	\$ 2,621,200	\$	994,300
Supplies and Materials	\$ 813,893	\$ 379,856	\$ 146,000	\$	283,000
Other Charges	\$ 490,707	\$ 108,478	\$ 96,500	\$	157,000
Capital Outlay	\$ 2,207,088	\$ 119,044	\$ 82,000	\$	113,000
Total	\$ 13,563,122	\$ 7,066,234	\$ 7,450,183	\$	6,633,800



Fund 143: School Cafeteria Fund

Justin Ridge

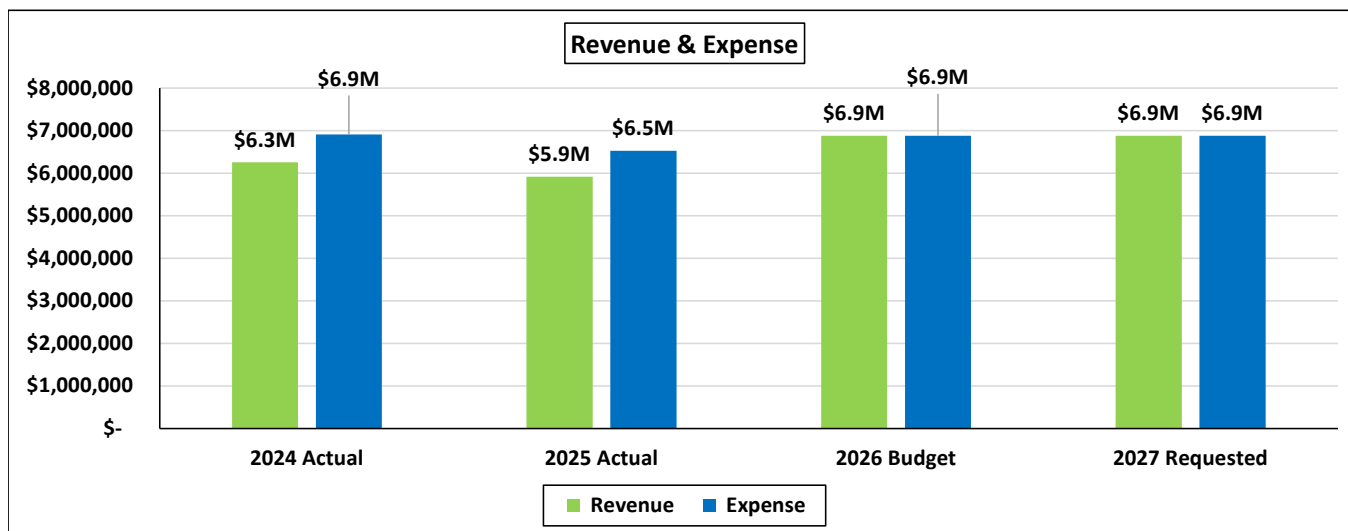
Fund 143 is primarily responsible for supporting the operation of school nutrition programs within a public school district. This includes funding for food purchases, salaries and benefits for cafeteria staff, kitchen supplies and equipment, and maintenance of food service facilities. The fund ensures that meals provided to students meet federal and state nutrition standards while remaining financially sustainable. It also provides resources for administrative functions related to meal program management, such as recordkeeping, reporting, and compliance with the National School Lunch Program and other federal or state guidelines.

REVENUE

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Charges for Current Services	\$ 2,061,143	\$ 1,760,790	\$ 2,100,000	\$ 2,100,000
Other Local Revenue	\$ 173,662	\$ 121,395	\$ 108,500	\$ 108,500
State of Tennessee	\$ 40,382	\$ 40,134	\$ 45,000	\$ 45,000
Federal Government	\$ 3,975,771	\$ 3,989,504	\$ 4,245,000	\$ 4,245,000
Other Government and Citizens Groups	\$ -	\$ -	\$ 382,030	\$ 382,030
Other Sources	\$ 1,372	\$ -	\$ -	\$ -
Total	\$ 6,252,330	\$ 5,911,823	\$ 6,880,530	\$ 6,880,530

EXPENSE

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Salary	\$ 2,519,307	\$ 2,491,532	\$ 2,683,237	\$ 2,804,879
Benefits	\$ 509,402	\$ 512,053	\$ 539,793	\$ 538,151
Contracted Services	\$ 478,188	\$ 445,164	\$ 492,000	\$ 487,000
Supplies and Materials	\$ 2,910,924	\$ 2,788,693	\$ 2,918,500	\$ 2,918,500
Other Charges	\$ 85,344	\$ 100,803	\$ 92,000	\$ 92,000
Capital Outlay	\$ 403,505	\$ 185,777	\$ 155,000	\$ 40,000
Total	\$ 6,906,670	\$ 6,524,022	\$ 6,880,530	\$ 6,880,530



Fund 146: Extended School Program Fund

Justin Ridge

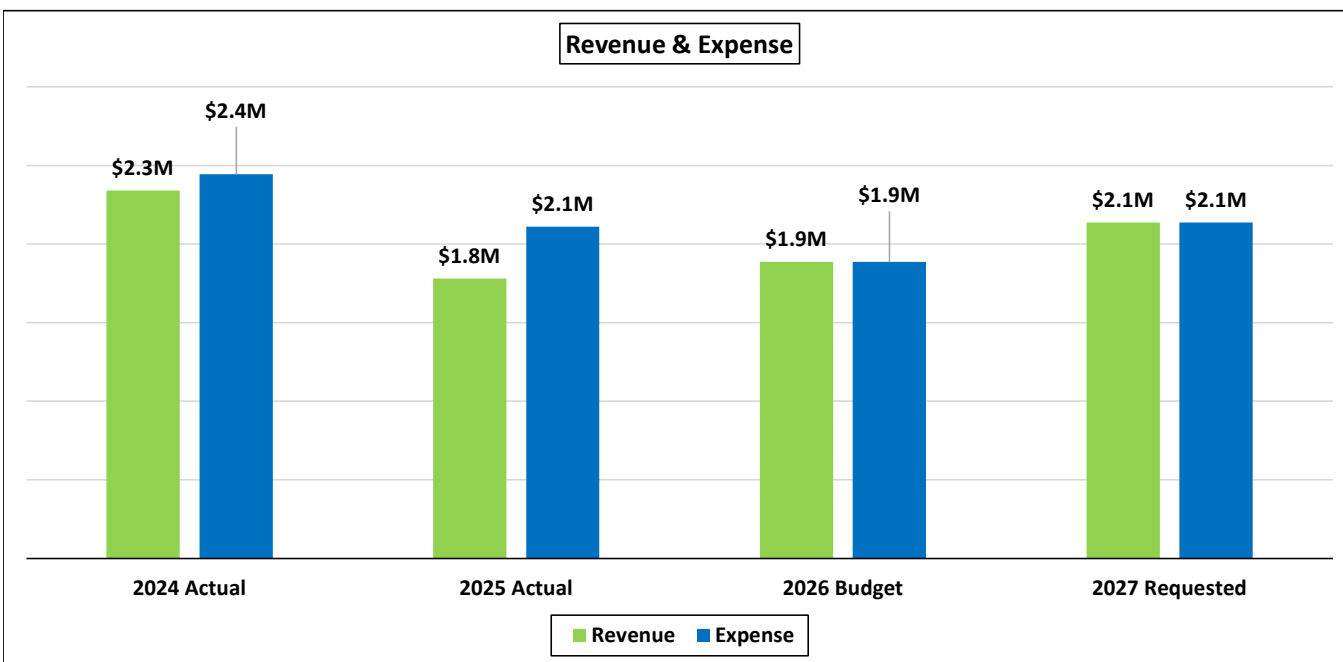
Fund 146 is primarily responsible for supporting extended school programs that operate beyond the regular school day or school year. This includes funding for before- and after-school programs, summer enrichment activities, extracurricular academic programs, and other supplemental educational services. The fund covers salaries and benefits for program staff, instructional materials, supplies, and facility costs associated with these programs. It ensures that extended learning opportunities are delivered in compliance with district policies and relevant regulations, while providing the financial resources needed to maintain high-quality, safe, and engaging programs for students.

REVENUE

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Charges for Current Services	\$ 1,510,894	\$ 1,456,464	\$ 1,550,000	\$ 1,555,000
Other Local Revenue	\$ 152,290	\$ 111,161	\$ 101,000	\$ 101,000
State of Tennessee	\$ 171,750	\$ 212,124	\$ 185,000	\$ 185,000
Federal Government	\$ 505,737	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ 49,454	\$ -
Total	\$ 2,340,670	\$ 1,779,750	\$ 1,885,454	\$ 2,136,309

EXPENSE

Account Description	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget
Salary	\$ 1,833,796	\$ 1,565,794	\$ 1,377,047	\$ 1,582,910
Benefits	\$ 368,685	\$ 332,806	\$ 314,407	\$ 334,399
Contracted Services	\$ 106,284	\$ 84,140	\$ 71,000	\$ 91,000
Supplies and Materials	\$ 114,196	\$ 109,804	\$ 107,500	\$ 107,500
Other Charges	\$ 16,970	\$ 15,886	\$ 10,500	\$ 15,500
Capital Outlay	\$ 4,686	\$ 2,051	\$ 5,000	\$ 5,000
Total	\$ 2,444,617	\$ 2,110,481	\$ 1,885,454	\$ 2,136,309



Fiscal Year 2027

