

Budget Proposal Highlights

FY 2024 – 2025

1. Property Tax

The increase in the value of the property tax penny contributes to the Budget Committee’s recommendation to maintain the current county tax rate. The proposed redistribution of the property tax pennies will provide additional revenue for the Schools and the County General.

	CURRENT		PROPOSED	
	Outside	Inside	Outside	Inside
	Lenoir City	Lenoir City	Lenoir City	Lenoir City
<i>County General</i>	0.5747	0.5747	0.5753	0.5753
<i>Public Libraries</i>	0.0129	0.0129	0.0123	0.0123
<i>Highway</i>	0.0244	0.0244	0.0244	0.0244
<i>Gen Purpose School</i>	0.7327	0.7327	0.7127	0.7127
<i>Gen Debt Service</i>	0.0384	0.0384	0.0384	0.0384
<i>Edu Cap Projects</i>	0.0000	0.0000	0.0200	0.0200
<i>Hwy Cap Projects</i>	0.0052	0.0052	0.0052	0.0052
<i>Educ. Debt Service</i>	0.1300		0.1300	
	1.5183	1.3883	1.5183	1.3883

2. ARPA Appropriation

The proposal includes the following appropriations for the remaining un-appropriated portion of the ARPA grant:

- \$250,000 – Highway Dept – Rubber Tired Loader
- \$95,600 – Animal Shelter – New Truck
- \$63,318 – Election Office – 3 New Voting Machines

3. Sales Tax

The discretionary portion of Local Option Sales Tax contributes to the total estimate of \$2,000,000, providing revenue streams as follows:

- 73% County General Fund
- 27% Recycling Center Fund

4. Telephone Commissions

Telephone Commissions revenue is estimated at a total of \$100,000. Beginning in FY 2025, this revenue is proposed to be moved to the Drug Fund 122. *(Prior to FY 2025, this revenue was shared with County General Fund 101.)*

5. Legal Fees

The appropriation for legal fees has increased in FY 2025 to a total of \$380,000.

6. Fire Protection

There is an increase in the contributions to fire safety in the amount of \$85,000. There was a commitment set-up for fire protection in FY 2024. Distributions were based on specific requests from fire safety agencies. The amount of this commitment will be replenished to \$560,000 in FY 2025.

7. Wage Adjustments:

County Commission's salary will remain at the same rate as FY 2023 = \$11,224.60 annually

Full-time employees increase = \$1,200 annually*

Regular part-time employees = 5% increase

Sheriff's Department – \$492,969 wage/benefit increases (*in-lieu of COLA*)

Jail Department - \$328,756 wage/benefit increases (*in-lieu of COLA*)

**This amount is based on a 40 hour work week.*

8. Seven (7) additional employees recommended:

2 full-time in County Clerk (*requested and approved in FY 2024*)

1 part-time in County Clerk (*requested and approved in FY 2024*)

1 part-time in Property Assessor (*requested and approved in FY 2024*)

3 full-time in the Sheriff/Jail Department (inclusive of wages, benefits, uniform, and a vehicle):

Their respective positions are:

1 full-time Patrol Corporal

1 full-time Support Services Supervisor

1 full-time Corrections Corporal