



# Blount County Budget Committee Memo

TO: Blount County Commissioners

FROM: Blount County Schools

DATE: January 27, 2026

RE: Budget Transfer - Fund 141 Operating Expenses

1. Proposal (what is the new item/service being requested) A budget transfer from Gen. Education, Other Charges to other non-salary operating accounts throughout the general purpose school fund. To provide additional oversight while BCS was without a CFO the FY26 budget was designed to hold large balances in Other Charges that would be transferred out as needed throughout the fiscal year. This transfer would reassign funding where it is needed most.
2. Current Operations (how are operations without the request and impact if not funded) The funding is available in the current budget but without the transfer a large portion of expenditures will have to be coded to Other Charges. This would impact the accuracy of financial statements and create reporting issues. The requested transfer has a net zero effect on the budget as it does not increase or decrease total expenditures.
3. Impact if funded (provide summary if the request is approved) This transfer will allow BCS to appropriately code all invoices. This improves financial reporting, State reporting, and the accuracy of information used in budget planning.

Budget Impact	
Original Budget	\$ 534,550.00
Amendment Impact	-\$ 534,550.00
Proposed Revised Budget	\$ 0.00

Signature from Department Head/Elected (or designee)

Reset Form