

***Anderson County Board of Commissioners***  
***Financial Management Committee***  
***Meeting Agenda***

April 10, 2023  
4:00 PM, Room 312

Purpose of Meeting: Regularly scheduled meetings to discuss topics as they relate to the County Financial Management System of 1981

Meeting Facilitator: Phil Yager (Committee Chair)

Invitees: Tracy Wandell, Josh Anderson, Terry Frank, Tim Isbel, Gary Long, and Tim Parrott

- I. Policy Updates
- II. Purchasing Policy
- III. Charitable Donation Policy
- IV. Investment of County Funds/ Regina Copeland
- V. Finance Committee and Finance Department Updates
- VI. Old Business
- VII. New Business
- VIII. Adjourn

## **POLICY DEVELOPMENT & UPDATES**

Travel

Grants

Inventory

- Fixed Assets Management
  - Fixed system
- Controllable Assets

Capital Assets

- Procurement
  - Useful Life
  - Thresholds
- Capital Infrastructure/Improvement Planning

Purchase of Real Estate

Revenue Generating Leases

Bid Process Confidentiality

Approval of Multi-year contracts via annual renewals (Sect. 9.7)

Revisit Fund Balance Policies:

- Fund 101
- Fund 263

Donation Policies

- County Receives
  - Cash
  - Goods (i.e., perishable/non-perishable)
  - Property
- County Provides
  - Cash
  - Goods
  - Property
  - Space, utilities, maintenance, etc.

## Chapter 9

### Purchasing

**Section 9.1 General:** The basic responsibilities and procedures for an economical and efficient purchasing system are set forth in TCA § 5-21-118 through 5-21-130. The primary objectives of centralized purchasing are cost savings through uniform consolidated purchasing practices and verification of funds availability prior to obligation.

No contract, purchase, or obligation of Anderson County Government for supplies, materials, equipment, contracted services or rentals shall be made without the prior execution of a purchase order unless the purchase falls within the narrow definition of emergency purchase (as defined in Section 9.6) or the purchase falls within the defined list of goods and services approved for direct payment method found in the Anderson County Government Purchasing Handbook.

All contracts shall be approved as to legal form by the County Law Director. The Law Director shall signify approval as to legal form by affixing approval stamp and original signature along with cover letter as needed.

A primary objective of governmental accounting is to assist the administrator in controlling expenditures, including the prevention of over-spending. In order to maintain the necessary records, encumbrances are recorded when purchase orders are issued for goods and services.

The basic principle of an organized purchasing system is to plan the County's needs, develop minimum specifications, receive bids from the most bidders possible, and make the best use of County resources.

All vendors are required to have a completed W-9 form online prior to the issuance of a purchase order for those services.

All original executed contracts are on file in the Finance Department.

**Section 9.1.1 Liability:** The County shall be liable for the payment of all purchases of supplies, materials, equipment, and contractual services made in accordance with the policies contained in this manual, but shall not be liable for payment of such purchases made contrary to its provisions.

**Section 9.2 Purchases Requiring Competitive Bids:** The cost basis for requiring competitive bids is set by the State of Tennessee and further detailed and defined by Anderson County Board of Commissioners through Resolution 15-08-551 carried by unanimous vote at the August 17, 2015 Board of Commissioners meeting.

**Section 9.2.1 All County, Highway Departments and Boards of Education:** All purchases of \$50,000 and greater require competitive bids and must be publicly advertised in the County to promote open and fair competition. Public notice shall be at least ten (10) days prior to the bid opening date.

Bidders' names and prices will be available after bids are opened. The remainder of the bid responses shall be confidential and only available to evaluators/decision makers until bids are awarded.

Requisitions for items estimated to cost more than the limit for competitive bid shall not be subdivided to circumvent the requirement for competitive bidding.

The competitive bidding process shall include the following essential elements:

- a) Completion of Request for Bid form by requesting department;
- b) Preparation of bid specifications with appropriate department;
- c) Preparation of invitation for bid including clear specifications;
- d) Posting the invitation to bid in a place(s) open to the public at least ten (10) days prior to the bid opening date. Places open to the public may include, but not be limited to, Purchasing Office bulletin board, the County website, "Vendor Registry" online, Anderson County Television (ACTV), and in newspapers of general circulation;

- e) Provision of adequate time for submission of bids consistent with the size and type of goods or service;
- f) Public opening of the bids;
- g) Pending verification of funds needed to fulfill the purchase contract or obligation, and expenditure approval by the appropriate governing board or official; an award will be made by the Finance Director (or their designee) and the appropriate department head, elected official or agency leader.
- h) Awards will be made based on the most advantageous bid under the facts and circumstances presented for the particular purchase of goods or services at that time taking into account: price, quality, delivery terms, payments and invoicing, unique qualities of goods or services, sole source and proprietary licensing, reputation within the industry or profession, past performance, references (including external input), and other factors considered;
- i) Mandatory pre-bid meetings with prospective bidders may be required as determined by the Finance Director (or their designee).
- j) Additional negotiations are allowable with the winning bidder only.
- k) Proof of liability and worker's compensation insurance must be provided to the Finance Department prior to the bid award and contract execution;
- l) Anderson County Government practices a Drug-Free Workplace policy. Use of alcohol and/or illegal substances while performing work for Anderson County Government is strictly prohibited and will result in immediate contract termination;
- m) Background checks may be required for purchases of certain goods and services as determined by the Finance Director (or their designee);
- n) Anderson County Government reserves the right to reject any and all bids.

Detailed bidding policies and procedures are available in the Purchasing Handbook.

**Section 9.2.2 Award Overrides:** Department heads, elected officials, and agency leaders may override the award decision of the Finance Director (or their designee) by completing and signing the bid award document identifying all reasons justifying the override. When disputes arise between the decision of the Finance Director (or their designee) and the department head, elected official or agency leader, the County Law Director shall be contacted to provide advice and consultation.

**Section 9.2.3 Construction Projects exceeding \$25,000:** In the case of construction projects that exceed \$25,000, state law requires that Anderson County Government contract with a licensed engineer or architectural firm in order to ensure compliance with state & federal regulations.

**Section 9.3 Exceptions to Bid Requirement:** State law provides several exceptions to bid requirements.

**Section 9.3.1 Professional Services:** Contracts for legal services, auditing services by certified public accountants and similar services by professional persons or groups of high ethical standards shall not be based on competitive bids, but shall be awarded on the basis of recognized qualifications, competence, and integrity. Other professional services also include, but are not limited to engineers, architects, medical doctors, MAI certified appraisers, and similar professions with high ethical standards.

Although nothing contained herein requires the bidding of professional services for the County, the County may still interview eligible persons or firms to determine the capabilities, competence and standard commission rates for the prospective service.

**Section 9.3.2 Time and Material Contracts:** While Anderson County Government does not make a habit of utilizing “Time and Material Contracts”, the County will utilize them

in situations where no other type of contract can be obtained. These contracts, and all related project activities, are closely managed to ensure the most economical outcome for the County.

**Section 9.3.3 Tennessee State Contract Pricing:** Purchases through statewide contracts meet the legal requirements for formal competitive bids. The County may purchase materials, supplies, commodities and equipment through any federal, state or local governmental unit or agency's contract or agreement, without conforming to competitive bidding requirements.

**Section 9.3.4 Perishable Goods and Commodities:** Perishable goods are exempt from competitive bidding requirements when purchases are made in the open market. This exemption is not designed to discourage competitive bidding.

Bids are not required for goods or services for which the rate or price is fixed by a public authority authorized by law to fix such rates and prices.

**Section 9.3.5 Cooperative Purchasing:** All departments, offices and agencies of Anderson County Government may engage in approved cooperative purchasing programs when goods and services are available at a cost previously negotiated by the State of Tennessee or any local government entity within the state.

**Section 9.3.6 Intergovernmental Agreements:** In order to avoid unnecessary costs, Anderson County Government, advocates intergovernmental agreements to meet the County's needs when possible. It is imperative that Anderson County Government perform due diligence to ensure the intergovernmental cooperative agreement conforms to the purchasing laws of the State of Tennessee.

**Section 9.3.7 Avoidance of Unnecessary or Duplicated Items:** To best leverage assets and resources, Anderson County Government advocates cooperation and coordination within the umbrella of Anderson County Government's programs and operations. This includes, but is not limited to: Anderson County Schools, Highway, Solid Waste, and other General Departments. Department heads, elected officials, and agency leaders shall work together in regard to this issue. Coordination on Disposal of Surplus Property shall be included in this process.

**Section 9.3.8 Procurement Card Purchases:** To help facilitate the efficient purchase of goods and services Anderson County Government has approved the use of procurement cards (P-cards). However, the P-card system shall not be used to circumvent the purchasing statutes and guidelines of the County. Each department head, elected official, and agency leader will be responsible for its proper use. Each cardholder must review and sign the procurement card agreement. The agreement is kept on file in the Finance Department.

**Section 9.4 Purchasing Thresholds:** All purchases of less than \$10,000, may be made in the open market without advertised or public notice. Purchases between \$10,000 to \$49,999, require three (3) written quotes and must be submitted with the requisition. However, competitive bids may be sought at the discretion of the Finance Director (or their designee). Competitive bids are required for purchases estimated to be \$50,000 or greater.

Requisitions for items estimated to cost more than the minimum bid requirement of \$50,000 will not be subdivided to circumvent the requirement for competitive bidding.

**Section 9.5 Requisitions and Purchase Orders:** No purchase shall be made until a requisition has been properly approved by the appropriate department head, elected official or agency leader, and approved by the Finance Director (or their designee) verifying the availability of funds. Purchase orders will not be issued without the proper approvals and without verification of available funds.



It shall be the responsibility of each department, office or agency to anticipate their needs for equipment, materials, supplies, contracted services or other requirements and submit requisitions with enough lead-time to facilitate an efficient purchasing process.

Failure to plan does not justify or constitute an emergency purchase or direct pay.

**Section 9.6 Emergency Purchases:** Emergency purchases are purchases necessary due to uncontrollable or unforeseeable circumstances where any delay would endanger the health or safety of Anderson County residents, cause additional and extensive damage to County property, or adversely affect the operations and programs of Anderson County Government. Emergencies shall not include conditions arising from neglect, poor planning or indifference in anticipating normal needs.

Emergency purchases may be made by any department, office or agency in the open market without obtaining a purchase order. Every attempt must be made to obtain competitive pricing or quotes for the emergency purchase. Informal quotes based upon telephone calls are sufficient, but must be documented. Such purchases shall, whenever possible, be made with the approval of the Finance Department.

A written report of such emergency purchase shall be made to the Finance Director before the close of business the next working day following the date of purchase. A copy of the emergency purchase form is available in the exhibits section of the Purchasing Handbook.

**Section 9.7 Contract & Lease Approvals:** All unexecuted Anderson County Government contracts and lease agreements must be approved by the department head, elected official, or agency leader and shall be submitted to the Finance Director (or their designee) for review with the County Law Director.

**Section 9.7.1 Agreements of Twelve Months or Less in Duration:**

All Anderson County Government contract and lease agreements of twelve months or less that utilize funding from current year financial appropriations must

be approved by the department head, elected official, or agency leader, the Finance Director (or their designee), and the County Law Director. If such agreements require funding from future financial appropriations, they must additionally be approved by the Purchasing Committee and the Board of Commissioners, prior to commitment.

#### **Section 9.7.2 Agreements of Greater than Twelve Months in Duration:**

All Anderson County Government contract and lease agreements of more than twelve months must be approved by the Purchasing Committee and the Board of Commissioners, whether or not funding is required from future financial appropriations.

#### **Section 9.7.3 Amendments & Renewals:**

Contract and lease amendments are subject to the approval requirements detailed above. Contract and lease renewals are subject to the approval requirements detailed above, except they do not require approval by the Law Director.

If an agreement incorporates debt on behalf of the County, the certified resolution must be sent to the Tennessee State Comptroller, Division of State, and Local Finance for prior approval before execution of the document.

All such documents are kept on file with the Finance Director.

**Section 9.8 Purchasing Calendar:** In order to receive volume discounts and minimize potential delivery and storage issues, the Finance Director (or their designee) will consult with department heads, elected officials, and agency leaders to project their department's, office's, or agency's purchasing needs. From these projections, a purchasing calendar will be developed to coordinate the bidding and purchasing cycle on an annual basis.

**Section 9.9 Procedures:** The basic purchasing procedures are described in the following paragraphs. A copy of the requisition and purchase order forms, can be found in the forms section of the Purchasing Handbook.

**Section 9.9.1 County General:** All requisitions must be approved by the appropriate department head, elected official or agency leader. The requisition shall be completed by the requesting party and sent to the Purchasing Office for verification of accurate vendor information, budget codes and for purchase order assignment. The Purchasing Office will send the requisition, along with the assigned purchase order, to the Finance Director (or their designee) for verification of allocated funds and for purchase order approval and signature. Once approved and signed by the Finance Director (or their designee), the purchase order is returned to the Purchasing Office for distribution and processing.

**Section 9.9.1(a) Mayor/County Executive:** In addition to the County Law Director, Finance Director (or their designee), and appropriate department head or agency leader, all contracts and agreements for the Mayor's Office, Emergency Medical Services (EMS), Emergency Management Agency (EMA), County Historian and Records, Buildings and Grounds, Public Works (i.e., Storm Water Management, Solid Waste, Planning and Zoning, Code Enforcement), Animal Care & Control, Pre-Trial Release, Health Department, Senior Center, and Fleet Maintenance require the Mayor's approval and signature.

**Section 9.9.2 Schools:** All School requisitions must be approved by the Director of Schools (or their designee). The requisition shall be completed by the requesting party. If originating at the school level, the requisition must be approved by the principal before being forwarded to the Director of Schools (or their designee) for review and approval. Once approved by the Director of Schools (or their designee), the requisition is sent to the Purchasing Office for verification of accurate vendor information, budget codes and for purchase order assignment. The Purchasing Office will send the requisition, along with the assigned purchase order, to the Finance Director (or their designee) for verification of allocated funds and for purchase order approval and signature. Once approved and signed by the Finance Director (or their designee), the purchase order is returned to the Purchasing Office for distribution and processing.

**Section 9.9.3 Highways:** All Highway requisitions must be approved by the Superintendent of Highways. The requisition shall be completed by the requesting party and sent to the Superintendent of Highways for approval. Once approved by the Superintendent of Highways, the requisition is sent to the Purchasing Office for verification of accurate vendor information and budget codes and for purchase order assignment. The Purchasing Office will send the requisition, along with the assigned purchase order, to the Finance Director (or their designee) for verification of allocated funds and for purchase order approval and signature. Once approved and signed by the Finance Director (or their designee), the purchase order is returned to the Purchasing Office for distribution and processing.

Once the invoice from the vendor is received by the originating party, a copy of the signed purchase order, along with the vendor's invoice, shall be sent to the Finance Department for processing payment.

# ANDERSON COUNTY, TENNESSEE

## CHARITABLE DONATION POLICY



Originally Adopted by County Commission: December 20, 2021  
Approved by Finance Committee: December 13, 2021  
Approved by Nonprofit Committee: November 9, 2021

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## **Anderson County, Tennessee Charitable Donation Policy**

### **INTRODUCTION**

Pursuant to Tenn. Code Ann. § 5-9-109, the County Legislative Body may appropriate funds for the financial aid of any nonprofit charitable organization, any chamber of commerce, exempt from taxation pursuant to the Internal Revenue Code of 1954, § 501(c)(6) (26 U.S.C. § 501(c) (6)), or any nonprofit civic organization exempt from taxation pursuant to § 501 (c) (4) of the Internal Revenue Service Code (26 U.S.C. § 501 (c) (4)), that operates primarily in the county for the purpose of bringing about civic betterments and social improvements through efforts to maintain and increase employment opportunities in the county by promoting industry, trade, commerce, tourism and recreation by inducing manufacturing, industrial, governmental, educational, financial, service, commercial, recreational and agricultural enterprises to locate in or remain in the county.

This Charitable Donation Policy document is a written guideline with parameters that affect how donations are appropriated. The purpose of the Donation and Policy document is to improve the quality of management and legislative decisions when appropriating donations, to provide justification for the donations, and ensure furtherance of benefitting the general welfare of the residents of Anderson County. In addition, the Charitable Donation Policy assists Anderson County in ensuring that appropriations are made in accordance with Tenn. Code Ann. §5-9-109 and Chapter 0380-2-7 of the Rules of the Comptroller of the Treasury.

Anderson County may, from time to time, review the Charitable Donation Policy and make revisions and updates, if warranted.

Relevant Tenn. Code Ann. is attached to this policy as Exhibit A.

## PROCEDURES FOR APPROPRIATION TO NON-PROFIT

1. Authority
  - a. Anderson County will only appropriate funds by utilizing the statutory authority provided by Tennessee Code Annotated.
2. Qualifying Agencies:
  - a. Nonprofit charitable organizations, any chamber of commerce, exempt from taxation pursuant to the Internal Revenue Code of 1954, § 501(c)(6) (26 U.S.C. § 501(c) (6))
  - b. or any nonprofit civic organization exempt from taxation pursuant to § 501 (c) (4) of the Internal Revenue Service Code (26 U.S.C. § 501 (c) (4)), that operates primarily in the county for the purpose of bringing about civic betterments and social improvements through efforts to maintain and increase employment opportunities in the county by promoting industry, trade, commerce, tourism and recreation by inducing manufacturing, industrial, governmental, educational, financial, service, commercial, recreational and agricultural enterprises to locate in or remain in the county
  - c. No part of net earnings inures to the benefit of any individual
  - d. Must provide year-round services
3. Further Qualifications for Funding Consideration:
  - a. Must have a physical presence in Anderson County
4. Application Time Period:
  - a. Application period: Applications may be considered any time during the year, but must be submitted 90 days in advance of expected final hearing/vote.
5. Application Submittal Process:
  - a. Each applicant must fully complete a charitable donation application form. Exhibit B.
  - b. Applicant must provide proof of nonprofit registration.
  - c. Applicant must provide copy of the most recent annual audit (must be within 2 years of current).
  - d. Applicant must provide description of program that serves residents of Anderson County and the proposed use of county assistance.
  - e. Applicant must provide the amount requested.
6. Review of Requests:
  - a. Applications will be received by the Finance Director, 100 N. Main Street, Room 212, Clinton, Tennessee, 37716.
  - b. The Finance Director shall review the applications for completeness and compliance with policy.
  - c. Following review by the Finance Director, applications deemed eligible for consideration will be forwarded to the County Nonprofit Committee for consideration. The Nonprofit Committee serves as a subcommittee of Anderson County Commission.



- d. At a meeting of the Nonprofit Committee, members will review applications and requests and, at the same meeting, make recommendations to the Budget Committee.
  - e. Applicants will be allowed seven (7) minutes for an oral presentation to the Nonprofit Committee, and five (5) minutes for Questions and Answers.
  - f. Following the Nonprofit Committee meeting, recommendations will be forwarded to the Budget Committee and may include:
    - i. Recommendation for approval
    - ii. Recommendation for alternate funding level
    - iii. Recommendation for more information
    - iv. Recommendation for applicant to return at a later date (e.g. capital project request, matching contribution where county may wish to see more progress on nonprofit's fundraising)
    - v. No recommendation
  - g. The Nonprofit Committee shall meet quarterly for purposes of review.
7. Funding of Requests:
- a. Budget Committee will review application requests and recommendations from the Nonprofit Committee.
  - b. Appropriations to nonprofit organizations other than charitable organizations will be published in a newspaper of general circulation in the county of the intent to make an appropriation to a nonprofit but not charitable organization, specifying the intended amount of the appropriation and the purposes for which the appropriation will be spent.
  - c. Approved requests will be forwarded to full commission for approval.
  - d. Commission will make final decision to approve funding recommended by Budget Committee.
  - e. All proposed requests will be approved by resolution. Sample resolution attached as Exhibit C.
8. Report on use of funds
- a. At each quarterly meeting the Finance Committee will present a year-to-date itemization of contributions.
  - b. In compliance with the Appropriation Agreement, the nonprofit will submit a report to the Finance Director by June 30<sup>th</sup> on the expenditure of the funds appropriated by Anderson County.
  - c. The Finance Director will review all expenditures for compliance and submit an annual report to the Nonprofit Committee by June 30<sup>th</sup>.

#### PROCEDURES FOR APPROVING IN-KIND DONATIONS

- 1. In-Kind Donations shall follow the same application process as Procedures for Appropriation to Nonprofits. In-Kind Donations include but are not limited to below market value lease of land, below market value lease of space, utilities, lease/use of equipment.

## EXHIBIT A

### Tenn. Code Ann. § 5-9-109

Current through the 2021 First Extraordinary and the 2021 Regular Sessions.

- **TN - Tennessee Code Annotated**
- **Title 5 Counties**
- **Chapter 9 Appropriation and Disbursement of Funds**
- **Part 1 Authorized Appropriations Generally**

#### 5-9-109. Charitable and civic organizations.

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**(a)**

**(1)** The county legislative body or governing body of each county may appropriate funds for the financial aid of any nonprofit charitable organization, any chamber of commerce, exempt from taxation pursuant to the Internal Revenue Code of 1954, § 501(c)(6) (26 U.S.C. § 501(c)(6)), or any nonprofit civic organization in accordance with the guidelines required by subsection (b).

**(2)** For the purposes of this section:

**(A)** A nonprofit charitable organization is one in which no part of the net earnings inures or may lawfully inure to the benefit of any private shareholder or individual and that provides services benefiting the general welfare of the residents of the county; and

**(B)** A nonprofit civic organization means a civic organization exempt from taxation pursuant to § 501(c)(4) of the Internal Revenue Code (26 U.S.C. § 501(c)(4)), that operates primarily in the county for the purpose of bringing about civic betterments and social improvements through efforts to maintain and increase employment opportunities in the county by promoting industry, trade, commerce, tourism and recreation by inducing manufacturing, industrial, governmental, educational, financial, service, commercial, recreational and agricultural enterprises to locate in or remain in the county.

**(3)** The statement of public policy set forth in Acts 1955, chapter 209, § 3 is hereby incorporated into and made a part of this section, and it is hereby determined and declared that appropriations authorized by this section are needed to relieve the emergency created by the continuing migration from Tennessee and its counties of a large number of its citizens in order to find employment elsewhere, and to enable the counties of the state to assist nonprofit organizations in furthering the economic development, social welfare and common good of its residents.

**(b)** Each county legislative body shall devise guidelines directing for what purposes the appropriated money may be spent. These guidelines shall provide generally that any funds appropriated shall be used to promote the general welfare

of the residents of the county. Any funds appropriated under this section shall be used and expended under the direction and control of the county legislative bodies.

**(c)**

**(1)** Any nonprofit organization that desires financial assistance from the county legislative body or the governing body of the county shall file with the county clerk a copy of an annual report of its business affairs and transactions, which includes, but is not limited to, a copy of an annual audit, a description of the program that serves the residents of the county, and the proposed use of the county assistance.

**(2)** Such report will be open for public inspection during the regular business hours of the county clerk's office.

**(3)** Any nonprofit organization that desires such financial assistance may file, in lieu of the annual audit, an annual report detailing all receipts and expenditures in a form prescribed by the comptroller of the treasury.

**(4)** Such report shall be prepared and certified by the chief financial officer of such nonprofit organization.

**(5)** Financial reports shall be available to fiscal officers of the county and shall be subject to audit under § 4-3-304.

**(d)** Appropriations to nonprofit organizations other than charitable organizations may be made only when notices have been published in a newspaper of general circulation in the county of the intent to make an appropriation to a nonprofit but not charitable organization, specifying the intended amount of the appropriation and the purposes for which the appropriation will be spent.

## History

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Acts 1976, ch. 696, § 1; 1977, ch. 120, § 1; impl. am. Acts 1978, ch. 934, §§ 7, 22, 36; Acts 1979, ch. 132, § 1; T.C.A., § 5-932; Acts 1984, ch. 820, §§ 1, 3; 1989, ch. 62, § 1; 1992, ch. 545, §§ 1, 2; 1995, ch. 106, § 1; 1999, ch. 38, § 1; 2010, ch. 740, § 1; 2017, ch. 123, § 1.

TENNESSEE CODE ANNOTATED

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III

EXHIBIT B



**ANDERSON COUNTY GOVERNMENT**  
**CHARITABLE DONATION APPLICATION FORM**

Name of Organization: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Contact Person: \_\_\_\_\_

Phone: \_\_\_\_\_ E-mail: \_\_\_\_\_

Type of Agency (Please mark one):

☐

**Non-Profit Charitable Organization**

- \* No part of net earnings inures to the benefit of any individual
- \* Must provide year-round services

☐

**Non-Profit Civic Organization (26 U.S.C.A. § 501(c)(4) or (c)(6))**

- \* Operates primarily for civic betterments and social improvements through efforts to maintain and increase employment opportunities by promoting industry, trade, commerce, tourism, and recreation

*If NOT a non-profit charitable or civic organization - STOP. You are not eligible for funding.*

**Do you have proof of nonprofit registration?      YES                      NO**

*If NO - STOP. You are not eligible for funding.*

Are you based in, or are your activities closely aligned with Anderson County? Explain.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

*If NOT - STOP. You are not eligible for funding.*

III

## Questionnaire

1. Is your organization a recipient of United Way funding? If so, how much? How often?  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
2. What group of citizens benefits from this organization's service (e.g. all residents, age group, particular community)?  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
3. Is Anderson County's portion of the money being matched from elsewhere? If yes, from where and what is the matching ratio?  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
4. If a previous appropriation has been received from Anderson County, for how much and how long?  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
5. Does your organization support an existing countywide function of government (e.g. health, legal education, public safety, court mediation services)? If yes, describe.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
6. Is this an operational request, special project, infrastructure?  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
7. Is your organization receiving funds from another county or municipality? If yes, how much and from which other entities?  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
8. Is your organization a recipient of taxes, fees, or in-kind services or support authorized by Anderson County for the benefit of your organization (e.g. court fees for providing mediation for the courts, leased space, utilities)?  
\_\_\_\_\_  
\_\_\_\_\_

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### **Submittal Requirements**

Eligible agencies MUST attach the following materials to this application:

- ☐ Proof of Non-Profit Registration
- ☐ A copy of the most recent annual audit (must be within 2 years of current)
- ☐ A description of the program that serves the residents of Anderson County and the proposed use of county assistance
- ☐ The amount requested
- ☐ Proof of physical location in Anderson County

***If ALL of the items required are not submitted – STOP. You will not be eligible for funding.***

Signature of Person Applying: \_\_\_\_\_

Title: \_\_\_\_\_

**Applications, with all accompanying attachments, should be sent to the following address:**

Anderson County Government  
Office of the Finance Director  
100 North Main Street, Suite 212  
Clinton, Tennessee 37716

III

**EXHIBIT C**

**SAMPLE RESOLUTION**

**A RESOLUTION MAKING APPROPRIATIONS TO NONPROFIT CHARITABLE ORGANIZATIONS OF ANDERSON COUNTY, TENNESSEE**

**WHEREAS**, Section 5-0-109, Tennessee Code Annotated, authorizes the Anderson County Legislative Body to make appropriations to various nonprofit charitable organizations; and

**WHEREAS**, the Anderson County Legislative Body recognizes the various nonprofit charitable organizations providing services in Anderson County have great need of funds to carry on their nonprofit charitable work.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Anderson County, Tennessee, on this \_\_\_\_ day of \_\_\_\_\_ 2021.

**SECTION 1.** That \_\_\_\_\_ dollars be appropriated to nonprofit organizations in Anderson County as reflected below.

Nonprofit Charitable Organization "ABC"	\$0000.00
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**BE IT FURTHER RESOLVED** that all appropriations enumerated in Section 1 above are subject to the following conditions:

1. That the nonprofit charitable organization to which funds are appropriated shall file with the County Clerk and the disbursing official a copy of an annual report of its business affairs and transactions and the proposed use of the County's funds in accordance with rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall be prepared and certified by the Chief Financial Officer of such nonprofit organization in accordance with Section 5-9-109(c), Tennessee Code Annotated.
2. That said funds must only be used by the named nonprofit charitable organization in furtherance of their nonprofit charitable purpose benefitting the general welfare of the residents of Anderson County.
3. That it is the expressed interest of the County Commission of Anderson County providing these funds to the above name nonprofit charitable organization to be fully in compliance with Chapter 0380-2-7 of the Rules of the Comptroller of the Treasury, and Section 5-9-109 of Tennessee Code Annotated and any and all other laws which may apply to county appropriations to nonprofit organizations and so this appropriation is made subject to compliance with any and all of these laws and regulations.

**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, 2022. This resolution shall be spread upon the minutes of the Board of County Commissioners for Anderson County, Tennessee.

**PASSED** this \_\_\_\_ day of \_\_\_\_\_ 2021.

**APPROVED:**

\_\_\_\_\_  
Josh Anderson, Commission Chairman

\_\_\_\_\_  
Terry Frank, Anderson County Mayor

**ATTEST:**

\_\_\_\_\_  
Jeff Cole, Anderson County Clerk

III

## **Tenn. Code Ann. § 5-8-302**

### **Copy Citation**

Current through the 2022 Regular Session.

**TN - Tennessee Code Annotated   Title 5 Counties   Chapter 8 Receipt and Management of Funds   Part  
3 Investment in Bonds or Notes**

### **5-8-302. Committee on investment.**

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**(a)** For the purpose of carrying out § 5-8-301, the county legislative body of the several counties may appoint a committee with authority to designate the types of investments, the amounts of those investments and the maturity of those investments.

**(b)** No liability shall attach to any member of a committee selected for the purpose mentioned in subsection (a), except for misfeasance or malfeasance in the performance of the duties imposed on the committee.

### **History**

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Acts 1943, ch. 23, § 2; C. Supp. 1950, § 1044.2 (Williams, § 1080.2); impl. am. Acts 1978, ch. 934, §§ 7, 36; T.C.A. (orig. ed.), § 5-820; Acts 2006, ch. 693, § 3.

TENNESSEE CODE ANNOTATED

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**Content Type:**


**Terms:**

**Narrow By:** -None-

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place for the Anderson County employee's payroll as well as Anderson County School employee's payroll, and these accounts are separate from other disbursement accounts. Anderson County has been and will continue to comply with this statute.

-  e. Investment Committee – As detailed in the *Implementation Plan*, Natalie Erb sought the advice of the Trustee, Rodney Archer, in determining whether a separate Investment Committee was needed. A separate Investment Committee is not needed. The State mandates authorized investments and approves the respective financial institutions that the Trustee may consider for investments. Additionally, since current interest rates are so low, the Trustee holds excess cash in Money Market accounts and Certificates of Deposit. For these reasons, a separate Investment Committee is not needed. Tim Isbel made a motion to approve that not needing to separate Investment Committee. Phil Warfield seconded the motion. Motion passed by voice vote.
- f. Project Management – Natalie Erb updated the Committee on several projects/topics and discussed the growing need for project management resources.
  - i. Skyward – A group consisting of Natalie Erb, Jim Woodward, Tony Foremen, Libby Smith and Hazel Gibson recently met to discuss the status of the existing agreement in purchasing the Skyward Finance and Human Resource modules. Jay Yeager is being consulted in an effort to advise the group of the contractual status and possible options available.
  - ii. BCTI – Natalie Erb reported that many questions have been directed to her as of late regarding the management of the BCTI lease. With IT becoming a full-time, in-house position reporting to the Finance Director, she discussed the coordination between BCTI's leased equipment and the County's IT systems and network, the need to ensure the County is complying with the terms of the lease, as well as management of the agreement. Phil Warfield made a motion recommending that the management of BCTI be moved under the control of the Finance Department. Tim Isbel seconded the motion. Motion passed by voice vote.
  - iii. Gallaher Badge System (Human Resources) – Natalie Erb mentioned, that in light of the other technology projects, there is a growing need for project management expertise and resources. Russell Bearden, the Director of Human Resources, discussed the challenges in managing the existing badge system. Natalie Erb mentioned that there may be a need

**Anderson County Board of Commissioners**  
**Financial Management Committee**  
**Minutes**

October 10, 2016  
3:00 PM, Room 312

Members Present: Myron Iwanski (Committee Chair), Chuck Fritts, Terry Frank, Tim Isbel, Gary Long, Jim Woodward (for Tim Parrott), Phil Warfield

Members Absent: none

Call to Order: The meeting was called to order by Chairman Iwanski.

I. Finance Department – Implementation.

- a. Restructuring the Department – Natalie Erb discussed the need to restructure the department given the resignation of Connie Aytes and the vacancy of that position. Beginning in November, the Finance staff will have responsibilities based on Fund(s) rather than accounting function or task. An updated organizational chart for the department as well as updated job descriptions will be presented to the Committee for their approval as the implementation nears completion.
- b. Centralization with Schools and Highways – Natalie Erb informed the Committee of her assessment that the accounting and finance staff were centralized under the County Fiscal Procedural Law of 1957, especially as it relates to schools and highways. Thus, the transition to the County Financial Management System of 1981 will not require the transfer of other functions or personnel in order to be compliant with the law. The assessment was sent to CTAS, the Department of Education and the Comptroller of the Treasury, Audit Division, seeking their recommendations in affirming that Anderson County is complying with the 1981 law. CTAS responded saying they “see no issues with Anderson County complying with the 1981 Act.”
- c. Monthly Reports TCA § 5-21-114. This statute requires financial reports of revenues and encumbrances to be distributed monthly. These financial reports are available on the Anderson County website under the Finance tab on the right hand of the page. The Finance Department can also provide hardcopies upon request. Anderson County is now complying with this statute.
- d. Payroll Accounts TCA § 5-21-117. This statute requires a special bank account for payroll, so it is separate from disbursements. A separate bank account is in

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## **Chapter 7**

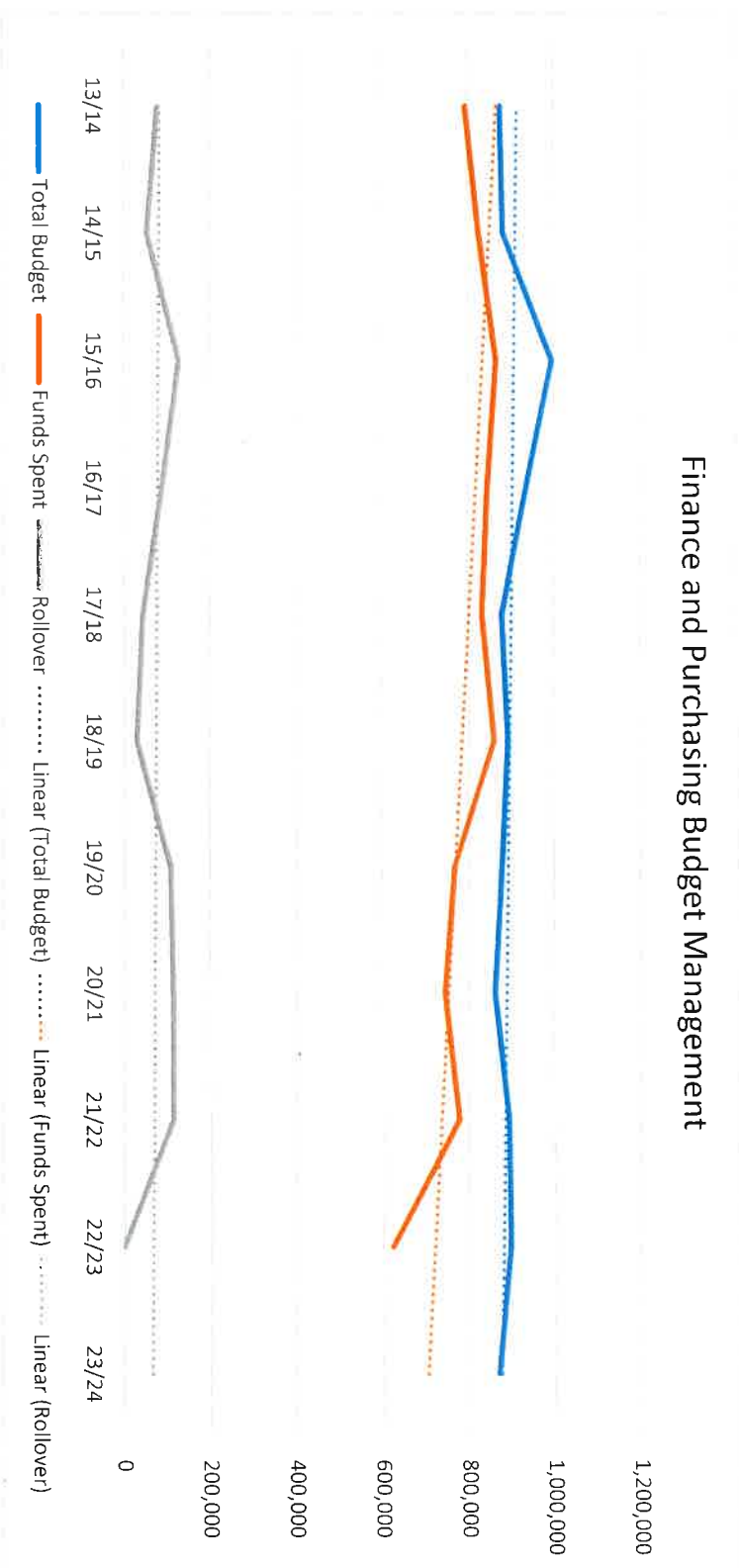
### **Cash & Debt Management**

**Section 7.1 General:** The Finance Department shall assist the Trustee in projecting cash flow resources and uses, and shall provide information to facilitate the investment of idle funds. The Anderson County Board of Commissioners is responsible for establishing policies and procedures for the investment of idle funds. The Trustee is given the authority to make the investments within the guidelines set by the state and the Commission's policies. TCA § 5-8-301

**Section 7.2 Debt Management:** In an effort to establish best practice methods in regard to Anderson County Government's debt management, the Anderson County Board of Commissioners on November 21, 2016 adopted a revised "Debt Management Policy". This policy provides guidelines for transparency in decision making, hiring outside professionals, potential conflict of interest issues and all other requirements for new debt. The Debt Management Policy is available on the Anderson County Government website.

Department	23/24	22/23	21/22	20/21	19/20	18/19	17/18	16/17	15/16	14/15	13/14
Finance	667,027	669,929	671,980	627,988	636,001	654,289	638,884	695,140	737,288	633,598	638,065
Purchasing	202,739	226,601	220,781	232,544	241,708	237,238	238,382	240,492	259,021	249,023	237,983
<b>Total Budget</b>	<b>869,766</b>	<b>896,530</b>	<b>892,761</b>	<b>860,532</b>	<b>877,709</b>	<b>891,527</b>	<b>877,266</b>	<b>935,632</b>	<b>996,309</b>	<b>882,621</b>	<b>876,048</b>
Funds Spent		625,490	778,703	746,034	768,427	860,816	832,340	846,113	866,563	826,944	795,772
Rollover			<b>114,058</b>	<b>114,498</b>	<b>109,282</b>	<b>30,711</b>	<b>44,926</b>	<b>89,519</b>	<b>129,746</b>	<b>55,677</b>	<b>80,276</b>

### Finance and Purchasing Budget Management



## **Robby Holbrook**

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Please see the TCA regarding the composition and selection of Finance Committee members. Let's discuss if you have any questions, especially if the current member change and/or resign. Thanks.

### **5-21-104. Financial management committee -- General provisions.**

(a) A county financial management committee is hereby created.

(b)

(1) The committee shall consist of the county mayor, supervisor of highways, director of schools, and four (4) members elected by the county legislative body at its regular September session of each year or at any subsequent session.

(2) The four (4) members elected by the county legislative body need not be members of such body.

(c) Such committee shall elect its own chair and shall meet from time to time as it may deem necessary for the discharge of its duties as provided in this section.

(d) The director shall be the ex officio secretary of such committee.

(e)

(1) The committee shall establish and approve policies, procedures and regulations in addition to the specific provisions of this chapter, for implementing a sound and efficient financial system for administering the funds of the county.

(2) Such system shall include budgeting, accounting, purchasing, payroll, cash management and such other financial matters necessary to an efficient system.

Robert J. Holbrook  
Anderson County Finance Director  
100 N Main St, Suite 212  
Clinton, TN 37716  
Direct 865-264-6311 Fax 865-264-6254  
[rholtbrook@andersoncountyttn.gov](mailto:rholtbrook@andersoncountyttn.gov)