



BUDGET COMMITTEE AGENDA

January 08, 2026, at 4:00 PM, Room 312

1. Appearance of Citizens
2. Approval of Agenda
3. Contracts with Legal Approval
 - A. **The Lamar Companies, Tourism, Contract #26-0078** – One-year billboard rental for \$1323 per month.
4. Contracts Pending Legal Approval
 - A. **EMS Contracts #26-0081 – 26-0087** - Agreements to provide \$2,500 AEMT program to the following EMS employees:
Katelyn Claxton
Lily Edmonson
Misty Green
Lorelei Hefferman
Hannah Rhoton
Errionna Chadwick
Nicholas Hill

Each employee must continue full-time employment with the EMS for one year after obtaining the AEMT State EMS license or employee will be required to repay the whole amount.
5. Cash and Fund Balance Report, etc.....Robby Holbrook
6. Consent Agenda ... Transfers, not requiring Commission approval (1-3)
7. AC Schools / Marcus Bullock.....Appropriations & Transfer (4-8)
8. General Fund/Mayor Frank.....Appropriation (9-11)
9. Sheriff/Russell Barker..... Appropriation & Transfers (12-14)

10. EMS/Nathan Sweet.....	Appropriation (15)
11. Highway/Gary Long	Transfers (16-17)

SECTIONS:

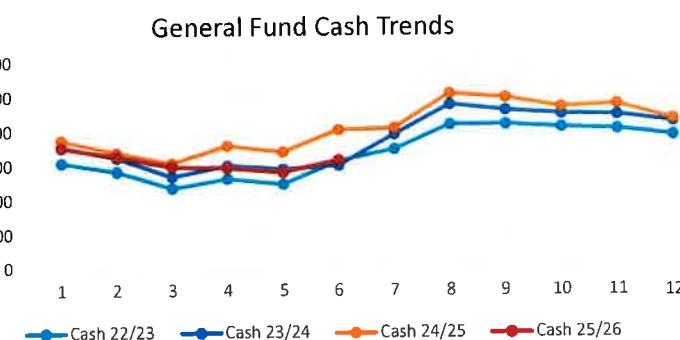
Report on Debt Obligation for Animal Shelter/Finance.....	(A)
FY 26/27 Budget Guidelines & Calendar/Finance	(B)
Unfinished Business.....	(C)
New Business	(D)

ANDERSON COUNTY GOVERNMENT
CASH AND FUND BALANCE REPORT
December 31, 2025

FUND	DESCRIPTION	NON- SPENDABLE	RESTRICTED Funds	COMMITTED Funds	ASSIGNED Funds	UNASSIGNED FUND BALANCE	TOTAL FUND BALANCE		CASH
							FUND BALANCE	CASH	
101	General Fund	\$ -	\$ 1,182,365	\$ 343,761	\$ 1,587,354	\$ 13,450,507	* \$ 16,563,987	\$ 15,722,793	
115	Library Fund	\$ -	\$ 181,320		\$ -	\$ -	\$ 181,320	\$ 228,858	
116	Solid Waste/Sanitation Fund	\$ -	\$ 703,936	\$ 17,726	\$ -	\$ -	\$ 721,662	\$ 1,070,223	
120	Opioid Abatement			\$ 752,610			\$ 795,135	\$ 795,135	
121	American Rescue Plan							\$ 1,275,018	
122	Drug Control Fund	\$ -	\$ 139,101	\$ 8,754	\$ -	\$ -	\$ 147,855	\$ 155,775	
127	Channel 95 Fund	\$ -	\$ -	\$ -	\$ 21,056	\$ -	\$ 21,056	\$ 35,489	
128	Tourism Fund	\$ -	\$ 788,306	\$ -	\$ 101,440	\$ -	\$ 889,746	\$ 931,589	
131	Highway Fund	\$ 47,550	\$ 269,737	\$ 2,387,633	\$ -	\$ -	\$ 3,582,370	\$ 4,602,650	
141	General Purpose School Fund	\$ -	\$ -	\$ 10,908,412	\$ -	\$ -	\$ 10,908,412	\$ 15,793,438	
143	Central Cafeteria	\$ 112,744	\$ 4,328,521	\$ -	\$ -	\$ -	\$ 4,328,521	\$ 4,309,138	
151	General Debt Service Fund	\$ -	\$ 872,902	\$ -	\$ -	\$ -	\$ 872,902	\$ 2,186,405	
152	Rural Debt Service Fund	\$ -	\$ 587,730	\$ -	\$ -	\$ -	\$ 587,730	\$ 1,055,815	
156	Education Debt Service Fund	\$ -	\$ 96,991	\$ -	\$ -	\$ -	\$ 96,991	\$ 936,075	
171	Capital Projects Fund	\$ -	\$ 58,600	\$ -	\$ -	\$ -	\$ 58,600	\$ 731,736	
177	Education Capital Projects Fund		\$ 64,899	\$ -	\$ -	\$ -	\$ 64,899	\$ 2,944,444	
263	Employee Benefit Fund	\$ 27,936	\$ -	\$ -	\$ 821,748	\$ -	\$ 821,748	\$ 1,153,591	
		\$ 188,230	\$ 9,274,408	\$ 14,418,896	\$ 2,531,598	\$ 13,450,507	\$ 40,642,934	\$ 53,928,172	

* General Unassigned Fund Balance limit of \$8M requiring 2/3 (11) votes for budget amendments.

Cash Trends	
November	
Cash 21/22	16,064,200
Cash 22/23	15,520,868
Cash 23/24	14,895,472
Cash 24/25	20,138,171
Cash 25/26	15,722,793



Copy of Local Option Sales Tax - Net Breakdown by FY

ARPA PROJECTS

ARPA Funding Eligibility Category		REVENUE LOSS	OTHER ELIGIBILITIES	TOTAL		
Total ARPA Allocation		\$ 10,000,000.00	\$ 4,952,074.00	\$ 14,952,074.00		
-Less Budgeted To-Date		\$ (10,262,639.51)	\$ (5,120,393.55)	\$ (15,383,033.06)		
Remaining Allocation		\$ (262,639.51)	\$ (168,319.55)	\$ (430,959.06)		
<i>Interest earned and balance of allocations</i>		\$ 454,676.23	\$ (430,959.06)			
		Total Interest Remaining		\$ 23,717.17		
Project Name		BUDGETED	EXPENDED TO-DATE	BUDGETED BUT NOT EXPENDED	PROJECT STATUS	REVENUE LOSS
1	Employee Retention Payments -Exempt	\$ 85,013.68	\$ 85,013.68	\$ -	Complete	YES
2	Employee Retention Payments -Non-Exempt	\$ 614,826.78	\$ 614,826.78	\$ -	Complete	NO
3.1	TN Emergency Broadband Fund Grants -MF Highland	\$ 11,636.84	\$ 11,636.84	\$ -	Complete	YES
4	GIS Digitized Stormwater System And Outfall Map	\$ 103,060.00	\$ 103,060.00	\$ -	Complete	YES
5	Comp/Building/Contents/MotorPool)	\$ 280,000.00	\$ 280,000.00	\$ -	Complete	YES
6	Whole Body Scanner for Jail	\$ 135,000.00	\$ 135,000.00	\$ -	Complete	YES
7	County Paving Projects	\$ 766,991.63	\$ 766,991.63	\$ -	Complete	YES
7.1	County Paving Projects - New Eligibility	\$ 1,485,844.01	\$ 1,485,844.01	\$ -	Complete	NO
8	County-wide Assessment for Water & Sewer Planning	\$ 92,000.00	\$ 92,000.00	\$ -	Complete	YES
9	Claxton Sewerline Study	\$ 30,000.00	\$ 30,000.00	\$ -	Complete	YES
10	Witness Room/Archives Relocation	\$ 1,019,170.85	\$ 1,019,170.85	\$ -	Complete	YES
11	Senior Center Kitchen Improvements	\$ 670,200.00	\$ 670,200.00	\$ -	Complete	YES
12	A/V Technology for Room 118A	\$ 15,182.53	\$ 15,182.53	\$ -	Complete	YES
13	IT Infrastructure Needs (e.g., Multi-Factor Authentication)	\$ 150,000.00	\$ 150,000.00	\$ -	Complete	YES
15	Other Vehicles on Capital Requests	\$ 224,823.00	\$ 224,823.00	\$ -	Complete	YES
16	Sheriff's Vehicles for 2 Years	\$ 899,349.03	\$ 899,349.03	\$ -	Complete	YES
18	Family Justice Center -Building Purchase	\$ 175,000.00	\$ 175,000.00	\$ -	Complete	YES
19	EMS Stretchers (12)	\$ 398,409.00	\$ 398,409.00	\$ -	Complete	YES
21	Oak Ridge Fire Dept. Training Center	\$ 273,500.00	\$ 273,500.00	\$ -	Complete	YES
22	Other County Capital Outlay Requests (e.g., \$10k Judges)	\$ 9,334.76	\$ 9,334.76	\$ -	Complete	YES
23	Repair Chimes	\$ 18,635.00	\$ 18,635.00	\$ -	Complete	YES
24	A/V Technology for Room 312	\$ 13,994.24	\$ 13,994.24	\$ -	Complete	YES
25	Jail Medical Services	\$ 250,000.00	\$ 250,000.00	\$ -	Complete	YES
26	EMS Budget Fund Balance Adjustment (FY24)	\$ 516,000.00	\$ 516,000.00	\$ -	Complete	YES
28	Fire Department/Rescue Squad Equipment	\$ 547,389.89	\$ 547,389.89	\$ -	Complete	YES
29	EMS AED's	\$ 272,669.74	\$ 272,669.74	\$ -	Complete	YES
30	Claxton Area Repeater	\$ 13,475.23	\$ 13,475.23	\$ -	Complete	YES
32	Contributions Child Advocacy Center & American Legion	\$ 18,405.00	\$ 18,405.00	\$ -	Complete	YES
33	County-wide Emergency Communications System	\$ 1,250,000.00	\$ 1,250,000.00	\$ -	Complete	NO
34	Parks Bobcat	\$ 53,161.25	\$ 53,161.25	\$ -	Complete	YES
35	Anderson County Fire Commission Funding for Departments	\$ 330,000.00	\$ 330,000.00	\$ -	Complete	YES
36	Auto Purchases	\$ 170,281.35	\$ 170,281.35	\$ -	Complete	YES
38	Sheriff's Vehicles FY25	\$ 571,962.02	\$ 571,962.02	\$ -	Complete	YES
39	Archives Security Cameras	\$ 13,802.94	\$ 13,802.94	\$ -	Complete	YES
40	Senior Center Badge System	\$ 10,888.36	\$ 10,888.36	\$ -	Complete	YES
42	County Auto Purchases	\$ 100,000.00	\$ 100,000.00	\$ -	Complete	YES
44	Employee Retention Payments 2024	\$ 469,288.25	\$ 469,288.25	\$ -	Complete	YES
3	TN Emergency Broadband Fund Grants -MF Comcast	\$ 250,000.00	\$ -	\$ 250,000.00	In Progress	YES
14	EMS Ambulances for 2 years	\$ 1,346,903.66	\$ 923,707.66	\$ 423,196.00	In Progress	NO
27	TDEC ARP Water Infrastructure Investment Plan (WIIP)	\$ 379,514.92	\$ 307,735.98	\$ 71,778.94	In Progress	YES
31	Dental Clinic Redesign/Relocation/Bldg Improvements	\$ 604,000.00	\$ 506,538.99	\$ 97,461.01	In Progress	YES
37	EMS Vehicles FY25	\$ 422,819.10	\$ 284,669.10	\$ 138,150.00	In Progress	NO
41	Blockhouse Valley Recycling Center	\$ 56,500.00	\$ 22,600.00	\$ 33,900.00	In Progress	YES
43	Blockhouse Valley Recycling Center	\$ 14,000.00	\$ 9,800.00	\$ 4,200.00	In Progress	YES
45	Health Dept Reno ARPA Interest Last Dollar	\$ 250,000.00	\$ -	\$ 250,000.00	In Progress	YES
		\$ 15,383,033.06	\$ 14,114,347.11	\$ 1,268,685.95		

Current Projects as of 12-31-25

2025-2026 Grant Inventory for Anderson County Government

Account Codes (101 unless specified)	Department	Description	Amount of Grant	Amnt of matching funds	Grant begin date	Grant end Date	Fed thru State	State	Fed Direct	Grantor	Indirect Cost Recovery	
53330	Anderson County Drug Court	TN Certified Recovery Court (TCRCP)	\$ 133,500	\$ -	7/1/2025	6/30/2026		\$ 133,500		TDHSAS	\$ 8,260	
53600-F-JC	District Attorney's Office	Family Justice Center	\$ 200,000		7/1/2025	6/30/2026	\$ 200,000			OCJP/VOCA	\$ 3,685	
53600-VOCA	District Attorney's Office	Victim's Coordinator Grant (VOCA)	\$ 95,350	\$ -	7/1/2025	6/30/2026	\$ 76,280	\$ 19,070		OCJP/VOCA	\$ 11,850	
363-53600-CTF01	District Attorney's Office	JAG - 7th CTF	\$ 225,000	\$ -	7/1/2025	6/30/2028	\$ 225,000	\$ -	\$ -	OCJP		
55130-131-EMST1	EMS	EMS Training Supplement	\$ 28,800	\$ 2,203	12/31/2024	6/30/2025	\$ -	\$ 28,800		TDH		
58190-706-ARC	EMS	EMS Training Facility	\$ 857,840	\$ 857,841	10/1/2024	12/31/2027	\$ 857,840	\$ -		TEMA/DHS		
54410-499-DHS	Emergency Management	Homeland Security Grant 2024	\$ 28,250		9/1/2023	4/30/2026	\$ 28,250			TEMA/DHS		
54410-706-EOC	Emergency Management	Emergency Operations Center	\$ 2,942,940	\$ 980,980	9/1/2024	4/30/2027	\$ 2,942,940	\$ -		TEMA/DHS		
54410-499-EMPG	Emergency Management	Emergency Management EMPG 2023	\$ 32,024	\$ 32,024	10/1/2023	9/30/2025	\$ 32,024			TEMA		
54410-499-DOE	Emergency Management	Off-Site Emergency Planning and Response	\$ 21,000	\$ -	12/1/2024	11/30/2025	\$ 21,000	\$ -		TEMA/DHS		
54410-499-EMPG	Emergency Management	Emergency Management EMPG 2024	\$ 32,024	\$ 32,024	10/1/2023	9/30/2025	\$ 32,024			TEMA		
55110-707-SPNMG	Health Department	Health Department Renovation	\$ 699,000	\$ 616,400	1/13/2023	6/30/2026		\$ 1,315,400		TDH		
55190	Health Department	Reimburse County for Contract employees Salaries	\$ 684,000	\$ -	7/1/2025	6/30/2026	\$ 181,724	\$ 502,276		TDH		
55160-2001	Health Department	Safety Net Grant for Dental	\$ 4,000,000			7/1/2025	6/30/2028		\$ 4,000,000		TDH	
55160-2001	Health Department	Safety Net Grant for Dental (Emory Valley)	\$ 4,000,000			7/1/2025	6/30/2028		\$ 4,000,000		TDH	
	Highway/Mayors Office	TDOT Old State Circle Bridge (State Run Project)	\$ 950,900					\$ 950,900			TDOT	
53500-1000	Juvenile Court	Juvenile Court State Supplement Funds	\$ 45,000.00			7/1/2024	6/30/2029		\$ 45,000		DCS	
51900-799-NWDSP	Mayors Office	TDOT Oliver Springs 1 of 2	\$ 942,020	\$ 216,580					\$ 942,020		TDOT	
51900-799-NWDSP	Mayors Office	TDOT Oliver Springs 2 of 2	\$ 711,396	\$ 177,849				\$ 711,396			TDOT	
171-91150-FLAP1	Mayors Office	Gibbs Ferry Park (FLAP Grant)	\$ 1,860,000	\$ 201,400						\$ 1,860,000	USDOT	
58190-FIG	Mayors Office	CDBG Food Insecurity	\$ 194,000		12/15/2023	3/31/2026	\$ 194,000				CDBG	
91170-791-CDBG1	Mayor's Office	CDBG Waterlines	\$ 523,207	\$ 107,163	10/15/2020	10/14/2025	\$ 523,207				TDEC/CDBG	
58190-ARPBR	Mayor's Office	Broadband Accessibility Grant (BRC)	\$ 100,000			7/1/2024	12/31/2026	\$ 100,000			TNECD	
58190-BRAG1	Mayors Office	Brownfield Identification Grant	\$ 20,000	\$ -	8/1/2024	7/31/2025	\$ -	\$ 20,000	\$ -	TDEC		
56300-TCAD1	Mayors Office	Senior Center Grant (Vehicle)	\$ 45,000	\$ -	11/1/2024	3/31/2026	\$ -	\$ 45,000	\$ -	TNDDA		
58190-BRAG2	Mayors Office	ORHA Brownfield Identification Grant	\$ 100,000	\$ -	8/1/2024	7/31/2026	\$ -	\$ 100,000	\$ -	TDEC		
55120-399-ANML1	Mayors Office	Animal Friendly - Spay/Neuter	\$ 1,200		8/1/2025	6/30/2026		\$ 1,200		TDA		
171-91401-TDEC1	Mayors Office/ACWA	Water Infrastructure Investment Plan (WIIP)	\$ 3,795,149	\$ 379,515	3/3/2021	9/30/2026	\$ 3,795,149	\$ -		TDEC		
51900-ORRCA	Mayors Office/ORRCA	Oak Ridge Reservation Community Alliance	\$ 797,090	\$ -	4/15/2024	6/30/2028	\$ 797,090	\$ -		TDEC		
101-56300	Mayor's Office/Office on Aging	Office on Aging and Senior Center	\$ 196,181	\$ 28,420	7/1/2024	6/30/2026	\$ 166,419	\$ 29,762		ETHRA/ETAAAD		
53310-399-AEM1	Mayor's Office/Gen Sessions	Alternate Electronic Monitoring	\$ 13,005	\$ 13,005	10/21/2024	6/30/2026		\$ 13,005		OCJP		
56300-499	Mayor's Office/Senior Center	Senior Center Sound Panels	\$ 48,000	\$ -	11/1/2025	3/31/2027	\$ -	\$ 48,000		TNDDA		
	Norris Library	TOP Grant	\$ 1,341	\$ 70	7/1/2025	6/30/2026		\$ 1,341		TSLA		
54230-EBP1	Sheriff's Department	Evidenced Based Programming (EBP)	\$ 317,141			5/15/2023	6/30/2027		\$ 317,141		OCJP	
54110-188-SORR1	Sheriff's Department	Sheriff's Office Recruitment and Retention	\$ 200,000			6/30/2023	3/7/2029		\$ 200,000		TDCI	
54110-9007	Sheriff's Department	Governor's Highway Safety Grant	\$ 23,800	\$ -	10/1/2024	9/30/2025	\$ 23,800			TDSHS/ NHSTA		
54210-SMHT4	Sheriff's Department	Mental Health Transport	\$ 290,270	\$ -	7/1/2025	6/30/2026		\$ 290,270		OCJP		
54110-170	Sheriff's Department	SRO Grant	\$ 1,275,000			7/1/2025	6/30/2026		\$ 1,275,000		TDHS	
54110-9007	Sheriff's Department	Traffic Safety Enforcement and Education	\$ 27,200	\$ -	10/1/2025	9/30/2026	\$ 27,200	\$ -	\$ -	TDSHS/ NHSTA		
128-58110-ARPA	Tourism	Tourism ARPA	\$ 326,715		12/1/2021	11/30/2026	\$ 326,715			TDTD		
128-58110	Tourism	Tourism Marketing Grant	\$ 30,000	\$ 30,000	7/1/2025	6/30/2026		\$ 30,000		TDTD		
128-58110-799-TEGLB	Tourism	Tourism Enhancement Grant - Lost Bottom Park	\$ 49,000	\$ 21,000	7/1/2025	6/30/2027	\$ -	\$ 49,000	\$ -	TDTD		
											Total	
							Current Year Grants	\$12,212,957	\$13,405,785	\$ 1,860,000	\$ 27,478,742	\$ 23,795
							Prior Year Grants	\$12,605,736	\$14,456,770	\$ 1,860,000	\$ 28,922,507	\$ 28,845

ANDERSON COUNTY BUDGET AMENDMENT REQUEST

Important Note: this form is due to the budget Director's Office by 2:00 P.M. ON Monday before the Budget Committee meeting.

TYPE OF AMENDMENTTRANSFER:

APPROPRIATION:

83946

DEPARTMENT: Emergency Medical Services

FROM: Nathan Sweet

January 5, 2026

INCREASE	CODE DESCRIPTION	AMOUNT
101-55130-338	Maintenance and Repairs and Maintenance	\$ 5,000.00
101-55130-499	Other Supplies and Materials	\$ 2,500.00
101-55130-524	Staff Development	\$ 4,500.00
		\$ 12,000.00

DECREASE	CODE DESCRIPTION	
101-55130-309-KICK	Contracts with Governmental Agencies Kicker Payment	\$ 12,000.00
		\$ 12,000.00

109,400

Detailed Justification / Explanation :

Increasing vehicle maintenance code for needed repairs to ambulances. Increasing other supplies to purchase front cab consoles for ambulances. Transferring funds to staff development to send 12 staff to a Peer Support Provider course with the Oak Ridge Fire Fighter's Association. This course is to help develop our peer support team in our response to helping personnel deal with mental health and post traumatic stress.

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

One time transfer

①

ANDERSON COUNTY GOVERNMENT BUDGET AMENDMENT REQUEST

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

TYPE OF AMENDMENT

TRANSFER:

APPROPRIATION:

DEPARTMENT: Property Assessor

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

0083947

DATE: 12-4-25

Justification / Explanation: **ETAAO - TNAAO 2360.00 - Membership Increase
75.00**

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

TIAGO-Dues 170"

2

ANDERSON COUNTY BUDGET AMENDMENT REQUEST

IMPORTANT NOTE: This form is due to the Budget Director's Office by 2:00 P.M. on the Monday before the Budget Committee meeting.

TYPE OF AMENDMENT

TRANSFER:

APPROPRIATION:

0083948

DEPARTMENT: School Nutrition

FROM: RaeAnn Owens

DATE: 12/22/2025

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

Detailed Justification / Explanation :

- A. Increase based on the projected needs for the remainder of the school year to cover equipment maintenance.
- B. Decrease based on the projected needs for the remainder of the school year.

③

ANDERSON COUNTY BUDGET AMENDMENT REQUEST

This form is due to the Budget Director's Office by 2:00 P.M.

IMPORTANT NOTE: on the Monday before the Budget Committee meeting.

TYPE OF AMENDMENT

TRANSFER: APPROPRIATION:
 DEPARTMENT: School Nutrition FROM: RaeAnn Owens 0083949
 DATE: 12/22/2025

INCREASE DECREASE	CODE DESCRIPTION	AMOUNT
<input checked="" type="checkbox"/>	Food Service - USDA OTHER Rebate of Costs for Storage A	\$ 5,151.08
<input type="checkbox"/>		
	Total	\$ 5,151.08

INCREASE DECREASE	CODE DESCRIPTION	AMOUNT
<input checked="" type="checkbox"/>	Food Service-Repair and Maintenance B	\$ 5,151.08
<input type="checkbox"/>		
	Total	\$ 5,151.08

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

Detailed Justification / Explanation :

A. Increase based on the increased reimbursement for storing USDA foods.

B. Increase for repair and maintenance on storage units.

ANDERSON COUNTY BUDGET AMENDMENT REQUEST

IMPORTANT NOTE: This form is due to the Budget Director's Office by 2:00 P.M. on the Monday before the Budget Committee meeting.

TYPE OF AMENDMENT

TRANSFER:

APPROPRIATION:

DEPARTMENT: Fiscal Services

FROM: Marcus Bullock

DATE: 1/8/2026

0083950

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

Detailed Justification / Explanation :

Appropriation of additional TISA revenue to include stipends for individual schools based on academic performance and the remaining funding needed for Food Truck Bid 2606.

⑤

ANDERSON COUNTY BUDGET AMENDMENT REQUEST

IMPORTANT NOTE: This form is due to the Budget Director's Office by 2:00 P.M. on the Monday before the Budget Committee meeting.

TYPE OF AMENDMENT

TRANSFER: APPROPRIATION:

DEPARTMENT: Fiscal Services

FROM: Marcus Bullock

DATE: 1/8/2026

0083951

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

Detailed Justification / Explanation :

Grant funds received at the district level from Battelle will be allocated and disbursed to individual schools in accordance with the specific Battelle award letters.

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ANDERSON COUNTY BUDGET AMENDMENT REQUEST

IMPORTANT NOTE: This form is due to the Budget Director's Office by 2:00 P.M. on the Monday before the Budget Committee meeting.

TYPE OF AMENDMENT
TRANSFER: APPROPRIATION:
DEPARTMENT: Fiscal Services FROM: Marcus Bullock
DATE: 1/8/2026

0083952

INCREASE <input checked="" type="checkbox"/> DECREASE <input type="checkbox"/>	CODE DESCRIPTION	AMOUNT
141-46790-ISM	Other Vocational - Innovative School Models Grant	\$ 50,000.00

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

Detailed Justification / Explanation :

Detailed Justification/Explanation: Innovative School Models Grant funds to be paid as a contribution to Tennessee College of Applied Technology(TCAT). In return, TCAT agrees to provide an instructor,paid by TCAT, for the welding program at CHS.

7

ANDERSON COUNTY BUDGET AMENDMENT REQUEST

IMPORTANT NOTE: This form is due to the Budget Director's Office by 2:00 P.M. on the Monday before the Budget Committee meeting.

TRANSFER: APPROPRIATION: TYPE: *major liaison*

DEPARTMENT: Fiscal Services

FROM: Marcus Bullock

DATE: 1/8/2026

0083953

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

Detailed Justification / Explanation :
To transfer local funds in support of the State Public School Security Grant door lock project.

80

Important Note: this form is due to the budget Director's Office by 2:00 P.M. ON Tuesday before the Budget Committee meeting.

TYPE OF AMENDMENT

TRANSFER:

APPROPRIATION:

0083954

DEPARTMENT:

FROM:

General Administration

Mayor Frank

12/5/25

Detailed Justification / Explanation Accounting for reimbursement revenue from the TN Department of Environment

and Conservation - Office of Remediation for the Oak Ridge Reservation Communities Alliance (ORRCA) Grant, for which

Anderson County Government services as fiscal agent.

DEC 9 '25 PM12:08 FINANCE

What Impact does this amendment/appropriation have on next year's budget (one-time amendment or permanent increase)? None

Please attach additional sheet if more information is needed

Important Note: this form is due to the budget Director's Office by 2:00 P.M. ON Tuesday before the Budget Committee meeting.

TYPE OF AMENDMENT

TRANSFER:

APPROPRIATION: X

DEPARTMENT:

FROM:

Animal Care & Control

Mayor Frank

1/5/26

0083955

Detailed Justification / Explanation additional funds needed for miscellaneous supplies for the animal shelter

JAN 5 '26 PM 2:49 FINANCE

volunteer identifiable T-shirts with logo, table covers, tent with logo for community adoption events, and brochures.

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

Important Note: this form is due to the budget Director's Office by 2:00 P.M. ON Tuesday before the Budget Committee meeting.

TYPE OF AMENDMENT

TRANSFER:

APPROPRIATION: X

DEPARTMENT:

FROM:

Office on Aging & Senior Center

Mayor Frank

1/5/26

0083956

Detailed Justification / Explanation Grant funds received from the East Tennessee Foundation to the Anderson County Senior

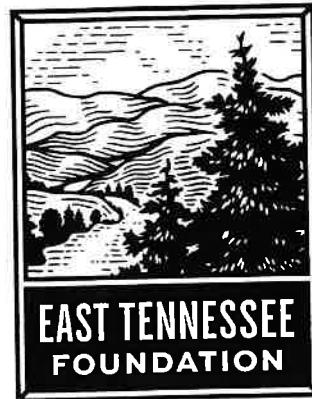
Center for supporting senior citizens

What Impact does this amendment/appropriation have on next year's budget (one-time amendment or permanent increase)? None

Please attach additional sheet if more information is needed

December 30, 2025

The Honorable Terry Frank
Anderson County Mayor
Anderson County Government
100 North Main Street, Room 210
Attn: Finance Department
Clinton, TN 37716



Dear Mayor Frank:

The Board of Directors of the East Tennessee Foundation (ETF) is pleased to inform you that **Anderson County Government** has been approved to receive a grant in the amount of **\$2,800.00** from our **John A. and Helen M. Kapral Fund**. This grant is for the Anderson County Office on Aging and Senior Center and its work supporting seniors. By accepting this grant award, you are certifying these funds will be used to exclusively support the purpose for which the grant was made. In the absence of a stated purpose, these funds shall be used to exclusively support the exempt purpose of your organization.

Please carefully read your grant award letter. If you have questions about its terms or conditions or any other aspect of John A. and Helen M. Kapral Fund, please contact ETF's Grantmaking Team at grantmaking@etf.org. Any change in the use of funds must be approved in advance.

The terms and conditions of this award are as follows:

1. **Grant Number:** Please refer to this grant as **grant number 75483** in all correspondence regarding this award.
2. **General Terms and Conditions:** Your organization agrees:

- To use the funds from this award only for the designated purposes and not for any other purpose without advance written approval from ETF;
- To notify ETF of any change in your organization's legal or tax status, any changes in executive staff or in key staff for this project, or any other change that impairs your organization's ability to utilize the grant as intended;
- To maintain books and records adequate to demonstrate that the funds were expended for the purpose intended;
- To give ETF reasonable access to your organization's files and records for the purposes of making audits and verifications as it deems necessary concerning the grant; and
- To return to ETF any unexpended funds or any portion of the grant that is not used for the purposes specified in this grant award letter.

3. **Public Acknowledgement:** Raising public awareness of John A. and Helen M. Kapral Fund, a fund of the East Tennessee Foundation, is a grant requirement. The East Tennessee Foundation:

- Requires your organization to acknowledge this grant and the support of John A. and Helen M. Kapral Fund on all listings of your annual funders.
- Requires your organization to acknowledge John A. and Helen M. Kapral Fund in all appropriate programs and publications, printed materials, press releases, or media coverage pertaining to this project.
- Requests that your organization display a link to the East Tennessee Foundation's website (www.easttennesseefoundation.org) on its website.

Letter to The Honorable Terry Frank

December 30, 2025

Grant Number 75483

Page 2

4. **Grant Reporting:** Once the funds are fully expended, your organization will provide a summary report sharing the impact of the grant award. The report should provide an overview of the award, including but not limited to: an explanation of how the funds were used, what your organization was able to achieve, any lessons learned and/or plans for the future. You are welcome to include any other information the organization would like to share. Send the report via email to grantmaking@etf.org.
5. **Equal Opportunity:** By accepting this grant award, your organization certifies that it is an equal opportunity employer and provider of services, in compliance with federal and state law.

Congratulations on the award and best wishes for your program's success.

Sincerely,



Dr. Keith D. Barber
President & CEO

KDB:asb

Enclosure

cc: Robyn Poppick, Director

(11)

Important Note: this form is due to the budget Director's Office by 2:00 P.M. ON Monday before the Budget Committee meeting.

TYPE OF AMENDMENT

TRANSFER: APPROPRIATION:

0083957

DEPARTMENT:

FROM:

Sheriff's Department

Kenny Sharp / Russell Barker

12/19/2025

Increase		CODE DESCRIPTION				AMOUNT
101-49700		Insurance Recovery				\$8,675.25
TOTAL						\$8,675.25

Increase		CODE DESCRIPTION				
101-54110-338		Sheriff's Dept- Vehicle Repairs & Maintenance				\$8,675.25
TOTAL						\$8,675.25
Motion						
<input type="checkbox"/>	To Approve					
<input type="checkbox"/>	To Refer					
	<input type="checkbox"/> With		<input type="checkbox"/> W/O			
Seconded						
Motion						

Detailed Justification / Explanation :

Insurance recovery for ACSD vehicles30-Nov-2025 101-54110-338, 8675.25

(12)

Important Note: this form is due to the budget Director's Office by 2:00 P.M. ON Monday before the Budget Committee meeting.

TYPE OF AMENDMENT

TRANSFER: payroll

APPROPRIATION:

0083958

DEPARTMENT:

FROM:

Finance Sheriff

Robby Holbrook

12/8/2025

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

Detailed Justification / Explanation :

| longevity pay was included in regular salary code in budget prep.

This separates it into its own object code.

Impact on 26/27 budget - yes

13

Important Note: this form is due to the budget Director's Office by 2:00 P.M. ON Monday before the Budget Committee meeting.

TYPE OF AMENDMENT

TRANSFER: *Payrol*

APPROPRIATION:

0083959

DEPARTMENT:

FROM:

Sheriff's Department

Zach Allen / Russell Barker

12/19/2025

2.6 m

Detailed Justification / Explanation:

30MNT-001Z HD GZ, 61 030

This transfer is needed to cover overtime pay at ACDF due to staff shortages

Important Note: this form is due to the budget Director's Office by 2:00 P.M. ON Monday before the Budget Committee meeting.

TYPE OF AMENDMENT

TRANSFER:

APPROPRIATION:

DEPARTMENT: EMS

FROM: Nathan Sweet

0083960

January 5, 2026

DECREASE	CODE DESCRIPTION	AMOUNT
101-34630-EMS	Committed for Public Health & Welfare	\$ 2,536.00
	Tuition funds from Lash Grant	
		\$ 2,536.00

2536

INCREASE	CODE DESCRIPTION	
101-55130-524-LASH	Staff Development LASH Grant	\$ 2,536.00
		\$ 2,536.00

Detailed Justification / Explanation :

Transferring grant funds to purchase books for upcoming class

Grant funds received last FY and committed at year end.

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

*One time transfer**(15)*

Important Note: this form is due to the budget Director's Office by 2:00 P.M. ON Tuesday before the Budget Committee meeting.

TYPE OF AMENDMENT

TRANSFER:

Payroll

APPROPRIATION:

DEPARTMENT:

FROM: Gary Long

0083961

131- ACHDDATE 1/5/2026

INCREASE / DECREASE (circle one)	CODE DESCRIPTION	AMOUNT
131-62000-149	Laborers	\$ 120,000.00
131-62000-206	Life insurance	\$ 500.00
131-62000-207	Medical Insurance	\$ 65,000.00
131-62000-208	Dental Insurance	\$ 1,800.00
131-62000-299	Other Fringe Benefits	\$ 500.00
131-62000-451	Uniforms	\$ 3,000.00
Total		\$ 190,800.00

INCREASE / DECREASE (circle one)	CODE DESC	
131-62000-147	Truck Drivers	\$ 190,800.00
Total		\$ 190,800.00

320,284

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

Detailed Justification / Explanation:

To adjust to proper pay codes. Due to new hires

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

(6)

Please attach additional sheet if more information is needed

Important Note: this form is due to the budget Director's Office by 2:00 P.M. ON Tuesday before the Budget Committee meeting.

TYPE OF AMENDMENT

TRANSFER:

X

APPROPRIATION

DEPARTMENT

FROM: Gary Long

0083962

131- ACHD

DATE 1/5/2026

INCREASE / DECREASE (circle one)	CODE DESCRIPTION	AMOUNT
131-63100-207	Medical Insurance	\$ 15,000.00
Total		

INCREASE / DECREASE (circle one)	CODE DESCRIPTOR	
131-63100-142	Mechanics Salary	\$ 15,000.00
Total		
Motion		
<input type="checkbox"/> To Approve		
<input type="checkbox"/> To Refer		
<input type="checkbox"/> With	<input type="checkbox"/> W/O	
Seconded		
Motion		

Detailed Justification / Explanation :

To adjust to proper pay codes. Medical Insurance

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

Please attach additional sheet if more information is needed



Report On Debt Obligation

Entity and Debt Information		
Entity Name	Anderson County	
Entity Address	100 Main Street, Room 208 Clinton, Tennessee 37716-3687	
Debt Issue Name	General Obligation Bond Anticipation Note, Series 2025	
Series Year	2025	
Debt Issue Face Amount	\$5,900,000.00	
Face Amount Premium or Discount?	N/A	
Tax Status	Tax - Exempt	
Interest Type	True Interest Cost(TIC)	
True Interest Cost (TIC)	3.27%	
Debt Obligation		
Note - Bond Anticipation Note		
Moody's Rating	Standard & Poor's Rating	Fitch Rating
Unrated	Unrated	Unrated
Other Rating Agency Name	Other Rating Agency Rating	
N/A	N/A	
Security		
General Obligation		
Type of Sale Per Authorizing Document	Loan Program Name	
State or Federal Loan Program	USDA Rural Development	
Dated Date	Issue/Closing Date	Final Maturity Date
12/18/2025	12/18/2025	12/18/2027

Sec A

Debt Purpose		
Purpose	Percentage	Description
Other	100%	Capital improvements to the County animal shelter
Education	0%	N/A
General Government	0%	N/A
Refunding	0%	N/A
Utilities	0%	N/A

Cost of Issuance and Professionals			
Does your Debt Issue have costs or professionals?			
Description	Amount	Recurring Portion	Firm Name
Financial Advisor Fees	\$29,500.00	N/A	Cumberland Securities Company, Inc.
Legal Fees - Bond Counsel	\$12,000.00	N/A	Bass, Berry & Sims PLC
Legal Fees - Bank Counsel	\$5,000.00	N/A	Maynard Nexsen, P.C.
TOTAL COSTS	\$46,500.00		

Maturity Dates, Amounts, and Interest Rates		
Comments		
Year	Amount	Interest Rate
2027	\$5,900,000.00	3.27%
TOTAL AMOUNT	\$5,900,000.00	

See final page for Submission Details and Signatures

SEC A

Submission Details and Signatures

Is there an official statement or disclosure document, as applicable, that will be posted to EMMA: <https://emma.msrb.org/>?

No

Signature - Chief Executive or Finance Officer of the Public Entity

Name	Title/Position
Terry Frank	County Mayor
Email	Alternate Email
tfrank@andersontn.org	rholbrook@andersontn.org

Signature - Preparer (Submitter) of This Form

Name	Title/Position
Lillian M. Blackshear	Member
Email	Alternate Email
lblackshear@bassberry.com	alex.samber@bassberry.com
Relationship to Public Entity	Organization
Bond Counsel	Bass, Berry & Sims PLC

Verification of Form Accuracy

By checking the box below as the signing of this form, I attest the following:

1. I certify that to the best of my knowledge the information in this form is accurate.
2. The debt herein complies with the approved Debt Management Policy of the public entity.
3. If the form has been prepared by someone other than the CEO or CFO, the CEO or CFO has authorized the submission of this document.

Verify Form Accuracy

Date to be Presented at Public Meeting

01/20/2026

Date to be emailed/mailed to members of the governing body

N/A

Final Confirmation:

I hereby submit this report to the Division of Local Government Finance of the Tennessee Comptroller of the Treasury and understand my legal responsibility to: File this report with the members of the governing body no later than 45 days after the issuance or execution of the debt disclosed on this form. The Report is to be delivered to each member of the Governing Body and presented at a public meeting of the body. If there is not a scheduled public meeting of the governing body within forty-five (45) days, the report will be delivered by email or regular US mail to meet the 45-day requirement and also presented at the next scheduled meeting.

SEC A

Robby Holbrook

From: Samber, Alex R. <alex.samber@bassberry.com>
Sent: Thursday, December 18, 2025 11:45 AM
To: Mayor Terry Frank; Leean Tupper; Robby Holbrook
Cc: Scott Gibson
Subject: RE: Anderson County - Closing Wire
Attachments: Debt Report - Anderson County 2025 (1).pdf

Good morning,

I've attached the report on debt obligation that I filed for the County today with the Comptroller's office. To comply with state law, please present this report at your January commission meeting and provide a copy to each commissioner. No action item is required, but I recommend noting in the meeting minutes that the report was presented. Please let me know if you have any questions. Thank you, Alex

B A S S B E R R Y + S I M S

Alexandrea (Alex) Samber
Attorney

Bass, Berry & Sims PLC
1700 Riverview Tower 900 S. Gay Street • Knoxville, TN 37902
865-521-2038 phone

alex.samber@bassberry.com • <http://www.bassberry.com>

Sec A

ANDERSON COUNTY GOVERNMENT

BUDGET GUIDELINES – FISCAL YEAR 2026–2027

1. Objective

Anderson County is committed to preparing a structurally balanced budget, meaning annual revenues should be sufficient to cover planned expenditures without relying on fund balance reserves. Budgets balanced through one-time use of fund balance are not sustainable and should be avoided.

To achieve a structurally balanced budget, departments may need to identify reductions in certain areas to offset increases in others. Departments are encouraged to proactively seek cost-saving measures and improve operational efficiencies.

2. Guidelines

Departments should prepare their Fiscal Year 2026–2027 budgets in accordance with the following principles:

- Revenue Projections: Forecast revenues using verifiable trends, historical data, and confirmed commitments.
- Expense Estimates: Base expenditure estimates on actual prior-year spending, adjusted only for anticipated and documented changes. Any increase over prior-year expenditures must include a written justification.
- No-Increase Budgets: Departments should submit a “no-increase budget” unless mandated cost changes require otherwise.
- Health Insurance: Health insurance costs will be budgeted centrally by the Finance Department.
- Capital Outlay: Capital equipment purchases should not be included in departmental operating budgets and will be addressed separately through the capital budgeting process.

3. Budget Process

The Finance Department serves as a resource for all departments throughout the budget cycle.

Departments are encouraged to involve the Finance Director and staff early in the development of their budgets. Assistance is available for:

- Constructing proposed departmental budgets
- Reviewing supporting documentation
- Preparing for Budget Committee presentations and discussions

The Budget Committee will review and vote to approve or reject proposed budgets before submission to the County Commission. Budgets that comply with these guidelines may move forward with minimal discussion, while those requiring clarification or not adhering to the guidelines may undergo further review during Budget Committee meetings or scheduled hearings.

A detailed schedule of budget activities and deadlines is provided in the "Budget Schedule for the 2026–2027 Fiscal Year." This schedule outlines all tentative dates needed to ensure compliance with state law.

SEC B

Budget Schedule for the 2026/2027 Fiscal Year

Dates for specific activities: Tenn. Code Ann. §§ 5-21-110 and 5-21-111		
January 8 th 4:00 pm	Budget Committee	Budget Committee establishes calendar, forms and procedures as well as guidelines and direction in projecting budget needs. (TCA §-110 a)
January	Finance Department	Budget forms prepared with historical data pertaining to prior and current year expenditures. Transmittal letter developed with budget guidelines and instructions. (already working on this in Finance)
January 19 th - 23 rd	Finance Department	Budget forms and information distributed to all departments. (TCA §-110 e 1)
February 27 th	All Departments	By February 27 th All departments submit their proposed budget to Finance Director, except for Schools. (TCA §-110 b & -110 e 2)
February 9 th through March 1 st	Finance Department	Information received from departments is reviewed and compiled. Initial revenue projections are calculated. Proposed budget document is prepared. (TCA §-110 c 1-3)
March 3 rd	Finance Director	Finance Director distributes the proposed budgets to the Budget Committee. (TCA §-110 d 1-3)
March 5 th 4:00 pm	Budget Committee	Budget Committee discusses the departments' proposed budgets and determines those to present at departmental budget hearings.
March 7 th through March 14 th	Departments and Finance Director	Budget meetings between departments with Finance Department as needed, except Schools.
April 9 th 4:00 pm	Budget Committee	Budget Hearings and Budget Committee votes to approve or reject proposed budgets, except for Schools. (TCA §-110 e 3 A & -110 e 6)
April 10 th	Finance Director	Finance Director notifies departments of rejected budgets. Finance Director notifies Commission of approved budgets, and forwards the approved, proposed budgets to Commission. (TCA §-110 c 3 B-C & 110 e 3 B)
April 17 th	Departments	If previously rejected, departments submit new budget proposals to the Finance Director. (TCA §-110 e 3 C)
April 20 th	Schools	Schools submit proposed budget to the Finance Director. (TCA §-110 e 4)

Budget Schedule for the 2026/2027 Fiscal Year

April 24 th	Finance Director	Finance Director distributes the School's proposed budget to the Budget Committee.
May 7 th 4:00 pm	Budget Committee	Budget Committee reviews School's proposed budget and votes to approve or reject. Budget Committee also reviews resubmitted budgets from departments previously rejected and votes again to approve or reject. (TCA §-110 e 5 A)
May 8 th	Finance Director	If the Budget Committee approves the School's budget, then the School's budget will be forwarded to Commission. If the Budget Committee rejected the School's budget, then the schedule and meeting dates for the remainder of the budget process will be revised accordingly. (TCA §-110 e 5 B-C & -110 e 6) Budget Committee shall vote on the School's proposed budget no later than June 1 st . (TCA §-110 5 A)
Prior to May 19 th	Finance Director	At least 10 days prior to presentation to Commission for approval, publish proposed annual operating budget and notice of public hearing conducted by the Budget Committee. Publication shall also contain a notice recognizing citizens' right to appear and state their views with 5 days written request. (TCA §-111 a 1-2)
June 4 th 4:00 pm	Budget Committee	Budget Committee holds public hearing, including budget appropriation resolution and tax levy resolution. (TCA §-111 a 2)
June 15 th 6:00 pm	Commission	Commission discusses the budget approved by the Budget Committee, including appropriation resolution and tax levy resolution. Commission may vote to approve the proposed budgets and resolutions or defer if a special called meeting is desired. (TCA §-110 e 7 & -110 f & -111 b-e)
June 22 nd 6:00 pm	Commission	Commission adopts the budget, including appropriation resolution and tax levy resolution. If necessary, Commission approves appropriations needed for fiscal year end. (TCA §-111 f-h) Commission must adopt the budget on/before August 31 st , unless an extension is approved by the Comptroller's Office of State and Local Finance. (TCA §-111 h 1-2)

Appendix 2

Budget Calendar Examples**Counties**

Date	Budget Cycle Phase	Responsible Party	Procedure
January By March 1	Preparation Preparation	Budget Director Departments	Deliver forms for all budget requests to all departments. All departments except the local board of education shall deliver the appropriate estimates and budget request to the Budget Director.
By April 1	Preparation	Budget Committee and Budget Director	The county Budget Committee shall vote upon the proposed budget and the Budget Director shall notify the departments if the committee approves or rejects the proposed budget.
Immediately After Prior	Preparation	Budget Director	If approved, the Budget Director shall immediately forward the proposed budget to the county legislative body for consideration;
Immediately After Prior	Preparation	Departments	If rejected, the department, commission, institution, board, office, or agency shall submit a revised budget proposal to the Director of Accounts and Budgets within ten (10) business days after receipt of notice that the budget proposal was rejected.
By May 1	Preparation	School Department	The Local Education Agency (LEA) shall submit a proposed budget to the Budget Director, provided that the LEA may amend the proposed budget after May 1.
By June 1	Adoption	Budget Committee and Budget Director	The county Budget Committee shall vote upon the proposed budget and the Budget Director shall notify the LEA if the Budget Committee approves or rejects the LEA budget.
Immediately After Prior	Adoption	Budget Director	If approved, the Budget Director shall immediately forward the proposed budget to the county legislative body for consideration
Immediately After Prior	Adoption	School Department	If rejected, the LEA shall submit a revised budget proposal to the Budget Director within ten (10) business days after receipt of notice that the budget proposal was rejected.
Immediately After Prior	Adoption	County Commission	If the Budget Committee rejects the first or second budget proposals of a department, then the third and subsequent proposals shall be sent directly to the County Commission which shall approve or reject it within ten (10) business days.
On or Before June 30 Within 15 days of Adoption	Adoption Oversight	County Commission Budget Director	Adopt the fiscal year budget. Submit the budget to the Comptroller's Division of Local Government Finance for approval.
After Adoption July 1 through June 30	Execution Execution	Finance Staff Finance Staff	Implement the budget. The Finance Staff shall monitor the budget and make any recommended amendments to the County Commission prior to overspending an appropriation.
After the Budget Year	Oversight	County Commission	Implement policies and procedures to address audit findings related to the budget process.
After the Budget Year	Oversight	County Commission and/or Utility Board	Implement directives from the Tennessee Board of Utility Regulation.

ScB