



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**

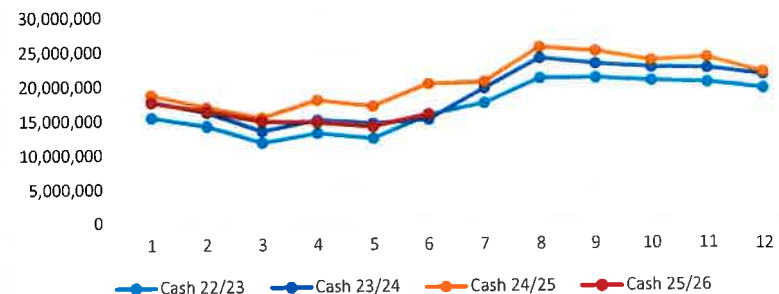
FUND	DESCRIPTION	NON-SPENDABLE	RESTRICTED FUNDS	COMMITTED FUNDS	ASSIGNED FUNDS	UNASSIGNED FUND BALANCE	TOTAL FUND BALANCE	CASH
						*		
101	General Fund	\$ -	\$ 1,182,365	\$ 343,761	\$ 1,587,354	\$ 13,450,507	\$ 16,563,987	\$ 15,722,793
115	Library Fund	\$ -	\$ 181,320		\$ -	\$ -	\$ 181,320	\$ 228,858
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

General Fund Cash Trends



Copy of Local Option Sales Tax - Net Breakdown by FY

FY2025	Anderson Co.	Clinton	Rocky Top	Norris	Oak Ridge	Oliver Springs	Out of State	Total	+/-
July	\$491,168.50	\$930,859.52	\$108,725.51	\$44,448.53	\$2,411,025.21	\$124,410.32	\$66,990.18	\$4,177,627.77	4.2%
August	\$511,851.31	\$800,787.50	\$101,851.85	\$47,875.06	\$2,774,632.51	\$124,698.62	\$15,001.64	\$4,376,662.49	9.7%
September	\$512,025.95	\$802,463.06	\$101,803.19	\$46,608.41	\$2,597,731.30	\$137,204.98	\$52,173.02	\$4,250,009.91	17.3%
October	\$497,462.45	\$887,229.76	\$100,691.60	\$41,831.66	\$2,353,123.16	\$126,512.93	\$63,185.12	\$4,070,036.68	8.9%
November	\$506,343.21	\$953,771.87	\$99,110.32	\$48,467.91	\$2,527,615.95	\$126,803.66	\$47,951.78	\$4,310,064.70	3.4%
December	\$507,665.20	\$971,899.48	\$105,362.12	\$40,481.03	\$2,490,047.05	\$136,616.12	\$46,588.25	\$4,298,659.25	5.6%
January	\$602,686.44	\$1,051,538.71	\$115,188.16	\$53,396.68	\$2,981,517.91	\$134,690.93	\$65,305.67	\$5,004,324.50	-5.5%
February	\$454,113.16	\$873,735.49	\$90,892.13	\$36,505.29	\$2,178,194.50	\$125,295.15	\$51,888.55	\$3,810,624.27	-1.1%
March	\$454,042.03	\$831,939.65	\$84,925.57	\$36,233.61	\$2,260,444.64	\$115,754.23	\$47,288.01	\$3,830,627.14	-2.1%
April	\$553,490.99	\$957,685.24	\$105,129.31	\$46,031.00	\$2,816,318.47	\$125,009.35	\$34,833.56	\$4,638,497.92	4.4%
May	\$557,524.13	\$964,901.26	\$100,437.63	\$42,535.44	\$2,632,140.41	\$133,489.15	\$80,207.03	\$4,511,235.05	1.7%
June	\$560,683.20	\$1,046,259.14	\$103,912.07	\$44,201.70	\$2,756,562.11	\$130,311.67	\$56,019.68	\$4,697,949.57	8.1%
Totals:	\$6,209,056.57	\$11,073,070.68	\$1,218,029.46	\$528,616.32	\$30,779,353.22	\$1,540,797.11	\$627,432.49	\$51,976,319.25	4.2%
FY2026	Anderson Co.	Clinton	Rocky Top	Norris	Oak Ridge	Oliver Springs	Out of State	Total	+/-
July	\$507,648.99	\$978,010.26	\$103,015.61	\$47,199.51	\$2,685,169.88	\$128,128.33	\$64,001.18	\$4,513,173.76	8.0%
August	\$551,353.91	\$1,006,909.31	\$105,299.07	\$46,667.94	\$2,941,555.02	\$127,918.15	\$19,038.15	\$4,798,741.55	9.6%
September	\$544,006.51	\$987,949.30	\$99,955.24	\$44,455.23	\$2,919,298.05	\$137,201.46	\$30,527.34	\$4,763,393.13	12.1%
October	\$611,382.00	\$927,031.25	\$100,382.46	\$47,428.45	\$2,556,417.96	\$133,076.18	\$27,730.35	\$4,403,448.65	8.2%
November	\$547,668.76	\$993,116.16	\$92,120.31	\$43,525.04	\$2,697,182.84	\$127,783.95	\$30,294.87	\$4,531,691.93	5.1%
December									
January									
February									
March									
April									
May									
June									
Totals:	\$2,762,060.17	\$4,893,016.28	\$500,772.69	\$229,276.17	\$13,799,623.75	\$654,108.07	\$171,591.89	\$23,010,449.02	

Local Option Sales Tax - Total Net Collections

Legend: FY2023 (blue), FY2024 (green), FY2025 (yellow), FY2026 (dark blue)

8.16%

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)			
	Interest earned and balance of allocations	\$ 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	Date Approved by Commission
1	Employee Retention Payments -Exempt	\$ 85,013.68	\$ 85,013.68	\$ -	Complete	YES	4/18/2022
2	Employee Retention Payments -Non-Exempt	\$ 614,826.78	\$ 614,826.78	\$ -	Complete	NO	4/18/2022
3.1	TN Emergency Broadband Fund Grants -MF Highland	\$ 11,636.84	\$ 11,636.84	\$ -	Complete	YES	2/22/2022
4	GIS Digitized Stormwater System And Outfall Map	\$ 103,060.00	\$ 103,060.00	\$ -	Complete	YES	11/21/2022
5	Comp/Building/Contents/MotorPool)	\$ 280,000.00	\$ 280,000.00	\$ -	Complete	YES	8/15/2022
6	Whole Body Scanner for Jail	\$ 135,000.00	\$ 135,000.00	\$ -	Complete	YES	9/20/2021
7	County Paving Projects	\$ 766,991.63	\$ 766,991.63	\$ -	Complete	YES	8/15/2022
7.1	County Paving Projects - New Eligibility	\$ 1,485,844.01	\$ 1,485,844.01	\$ -	Complete	NO	8/15/2022
8	County-wide Assessment for Water & Sewer Planning	\$ 92,000.00	\$ 92,000.00	\$ -	Complete	YES	3/10/2022
9	Claxton Sewerline Study	\$ 30,000.00	\$ 30,000.00	\$ -	Complete	YES	8/15/2022
10	Witness Room/Archives Relocation	\$ 1,019,170.85	\$ 1,019,170.85	\$ -	Complete	YES	8/15/2022
11	Senior Center Kitchen Improvements	\$ 670,200.00	\$ 670,200.00	\$ -	Complete	YES	5/16/2022
12	A/V Technology for Room 118A	\$ 15,182.53	\$ 15,182.53	\$ -	Complete	YES	5/16/2022
13	IT Infrastructure Needs (e.g., Multi-Factor Authentication)	\$ 150,000.00	\$ 150,000.00	\$ -	Complete	YES	8/15/2022
15	Other Vehicles on Capital Requests	\$ 224,823.00	\$ 224,823.00	\$ -	Complete	YES	8/15/2022
16	Sheriff's Vehicles for 2 Years	\$ 899,349.03	\$ 899,349.03	\$ -	Complete	YES	8/15/2022
18	Family Justice Center -Building Purchase	\$ 175,000.00	\$ 175,000.00	\$ -	Complete	YES	8/15/2022
19	EMS Stretchers (12)	\$ 398,409.00	\$ 398,409.00	\$ -	Complete	YES	11/21/2022
21	Oak Ridge Fire Dept. Training Center	\$ 273,500.00	\$ 273,500.00	\$ -	Complete	YES	8/15/2022
22	Other County Capital Outlay Requests (e.g., \$10k Judges)	\$ 9,334.76	\$ 9,334.76	\$ -	Complete	YES	8/15/2022
23	Repair Chimes	\$ 18,635.00	\$ 18,635.00	\$ -	Complete	YES	1/17/2023
24	A/V Technology for Room 312	\$ 13,994.24	\$ 13,994.24	\$ -	Complete	YES	3/20/2023
25	Jail Medical Services	\$ 250,000.00	\$ 250,000.00	\$ -	Complete	YES	5/15/2023
26	EMS Budget Fund Balance Adjustment (FY24)	\$ 516,000.00	\$ 516,000.00	\$ -	Complete	YES	6/19/2023
28	Fire Department/Rescue Squad Equipment	\$ 547,389.89	\$ 547,389.89	\$ -	Complete	YES	8/21/2023
29	EMS AED's	\$ 272,669.74	\$ 272,669.74	\$ -	Complete	YES	8/21/2023
30	Claxton Area Repeater	\$ 13,475.23	\$ 13,475.23	\$ -	Complete	YES	8/21/2023
32	Contributions Child Advocacy Center & American Legion	\$ 18,405.00	\$ 18,405.00	\$ -	Complete	YES	3/18/2024
33	County-wide Emergency Communications System	\$ 1,250,000.00	\$ 1,250,000.00	\$ -	Complete	NO	12/18/2023
34	Parks Bobcat	\$ 53,161.25	\$ 53,161.25	\$ -	Complete	YES	5/20/2024
35	Anderson County Fire Commission Funding for Departments	\$ 330,000.00	\$ 330,000.00	\$ -	Complete	YES	5/20/2024
36	Auto Purchases	\$ 170,281.35	\$ 170,281.35	\$ -	Complete	YES	6/17/2024
38	Sheriff's Vehicles FY25	\$ 571,962.02	\$ 571,962.02	\$ -	Complete	YES	8/19/2024
39	Archives Security Cameras	\$ 13,802.94	\$ 13,802.94	\$ -	Complete	YES	8/19/2024
40	Senior Center Badge System	\$ 10,888.36	\$ 10,888.36	\$ -	Complete	YES	9/16/2024
42	County Auto Purchases	\$ 100,000.00	\$ 100,000.00	\$ -	Complete	YES	11/18/2024
44	Employee Retention Payments 2024	\$ 469,288.25	\$ 469,288.25	\$ -	Complete	YES	12/16/2024
3	TN Emergency Broadband Fund Grants -MF Comcast	\$ 250,000.00	\$ -	\$ 250,000.00	In Progress	YES	2/22/2022
14	EMS Ambulances for 2 years	\$ 1,346,903.66	\$ 923,707.66	\$ 423,196.00	In Progress	NO	8/15/2022
27	TDEC ARP Water Infrastructure Investment Plan (WIIP)	\$ 379,514.92	\$ 307,735.98	\$ 71,778.94	In Progress	YES	6/19/2023
31	Dental Clinic Redesign/Relocation/Bldg Improvements	\$ 604,000.00	\$ 506,538.99	\$ 97,461.01	In Progress	YES	9/18/2023
37	EMS Vehicles FY25	\$ 422,819.10	\$ 284,669.10	\$ 138,150.00	In Progress	NO	8/19/2024
41	Blockhouse Valley Recycling Center	\$ 56,500.00	\$ 22,600.00	\$ 33,900.00	In Progress	YES	10/21/2024
43	Blockhouse Valley Recycling Center	\$ 14,000.00	\$ 9,800.00	\$ 4,200.00	In Progress	YES	12/16/2024
45	Health Dept Reno ARPA Interest Last Dollar	\$ 250,000.00	\$ -	\$ 250,000.00	In Progress	YES	9/15/2025
		\$ 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		TDMHSAS	\$ 8,260
53600-FJC	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 AMENDMENT

TRANSFER: X

APPROPRIATION:

DEPARTMENT: Emergency Medical Services

FROM: Nathan Sweet

January 5, 2026

83946

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 AssessorFROM: John K. Alley Jr.
(Department Contact Person)

0083947

DATE: 12-4-25

INCREASE / DECREASE CODE:	DESCRIPTION	AMOUNT
10152300 - 320	Memberships	373.00

INCREASE / DECREASE CODE:	DESCRIPTION	AMOUNT
10152300 - 451	Uniforms	373.00

Justification / Explanation: ETAAO - TNAAO \$2360.00 - Membership Increase
75.00

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

TIAAO - 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 NutritionFROM: RaeAnn OwensDATE: 12/22/2025

INCREASE <input checked="" type="checkbox"/> DECREASE <input type="checkbox"/>	CODE DESCRIPTION	AMOUNT
143-73100-336	Food Service - Maint & Repair Equipment (A)	\$ 6,500.00
Total		\$ 6,500.00

INCREASE <input type="checkbox"/> DECREASE <input checked="" type="checkbox"/>	CODE DESCRIPTION	AMOUNT
143-73100-718	Food Service - Motor Vehicles (B)	\$ 6,500.00
Total		\$ 6,500.00

6,500

Motion _____

☐ To Approve

☐ To Refer

☐ With ☐ W/O

Seconded Motion _____

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

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: School Nutrition

FROM: RaeAnn Owens

0083949

DATE: 12/22/2025

INCREASE DECREASE	<input checked="" type="checkbox"/> <input type="checkbox"/>	CODE DESCRIPTION	AMOUNT
143 47114-RBATE		Food Service - USDA OTHER Rebate of Costs for Storage A	\$ 5,151.08
Total			\$ 5,151.08

INCREASE DECREASE	<input checked="" type="checkbox"/> <input type="checkbox"/>	CODE DESCRIPTION	AMOUNT
143-73100-336		Food Service-Repair and Maintenance B	\$ 5,151.08
Total			\$ 5,151.08

Motion _____

☐ To Approve

☐ To Refer

☐ With ☐ W/O

Seconded Motion _____

☐ ☐

Detailed Justification / Explanation : _____

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

B. Increase for repair and maintenance on storage units.

4

5

6

7

TYPE OF AMENDMENT

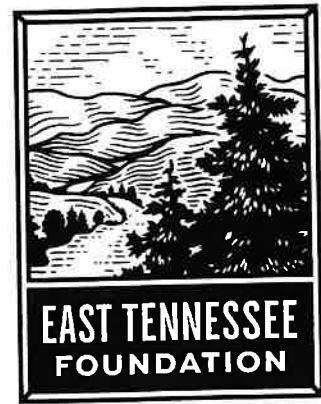
0083954

12/5/25

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.

520 W. SUMMIT HILL DRIVE
SUITE N9 1101
KNOXVILLE, TN 37902
easttennesseefoundation.org

865 524-1223
877 524-1223 TOLL-FREE
865 637-6039 FAX
EMAIL etf@etf.org

Confirmed in compliance
with Community
Foundations National
Standards

CFNS
ACCREDITED
FOUNDATION

(11)

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

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: ☒

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

☐

To Approve

☐

To Refer

☐

With

☐

W/O

Seconded

Motion

Detailed Justification / Explanation :

Insurance recovery for ACSD vehicles

DEC 19, 2025 PM 2:01 FINANCE

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: ☐

DEPARTMENT:

FROM:

0083958

Fianance *Sheriff*

Robby Holbrook

12/8/2025

Increase			CODE DESCRIPTION				AMOUNT
101-54490-186			Dispatch - Longevity Pay				8,000.00
						TOTAL	\$ 8,000.00

Decrease			CODE DESCRIPTION				
101-54490-148			Dispatch - Radio Operators				8,000.00
						TOTAL	\$ 8,000.00

Motion

☐

To Approve

☐

To Refer

☐

With

☐

W/O

Seconded

Motion

Detailed Justification / Explanation :

Longevity pay was included in regular salary code in budget prep.

This seperates 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:

APPROPRIATION: X

DEPARTMENT: EMS

FROM: Nathan Sweet

0023960

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 AMENDMENTTRANSFER: ☒APPROPRIATION: ☐

DEPARTMENT:

FROM: Gary Long

131- ACHDDATE 1/5/2026

0083961

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 DESCR	
131-62000-147	Truck Drivers	\$ 190,800.00
Total		\$ 190,800.00

320,284

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. Due to new hires

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

163

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 AMENDMENTTRANSFER: ☒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 / <u>DECREASE</u> (circle one)	CODE DESCR	
131-63100-142	Mechanics Salary	\$ 15,000.00
Total		

Motion

☐ To Approve☐ To Refer☐ With☐ 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

17



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?

Yes

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		

SECA

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

Terry Frank

Title/Position

County Mayor

Email

tfrank@andersontn.org

Alternate Email

rholbrook@andersontn.org

Signature - Preparer (Submitter) of This Form

Name

Lillian M. Blackshear

Title/Position

Member

Email

lblackshear@bassberry.com

Alternate Email

alex.samber@bassberry.com

Relationship to Public Entity

Bond Counsel

Organization

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

BASS BERRY + SIMS

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 • 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.

SECB

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	<p>If the Budget Committee approves the School's budget, then the School's budget will be forwarded to Commission.</p> <p>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)</p> <p>Budget Committee shall vote on the School's proposed budget no later than June 1st. (TCA §-110 5 A)</p>
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	<p>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)</p> <p>Commission must adopt the budget on/before August 31st, unless an extension is approved by the Comptroller's Office of State and Local Finance. (TCA §-111 h 1-2)</p>

Appendix 2

Budget Calendar Examples

Counties

Date	Budget Cycle Phase	Responsible Party	Procedure
January	Preparation	Budget Director	Deliver forms for all budget requests to all departments.
By March 1	Preparation	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; or
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	Adoption	County Commission	Adopt the fiscal year budget.
Within 15 days of Adoption	Oversight	Budget Director	Submit the budget to the Comptroller's Division of Local Government Finance for approval.
After Adoption	Execution	Finance Staff	Implement the budget.
July 1 through June 30	Execution	Finance Staff	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.

SFCB