

Anderson County Board of Commissioners
Financial Management Committee

Meeting Agenda

February 9, 2026
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: Terry Frank (Committee Chair)

Invitees: Tracy Wandell (Vice-Chair), Denise Palmer, Michael Foster, Tim Isbel, Gary Long, and Tim Parrott

- A. Appearance of Citizens
- B. Approval of Agenda
- C. Claxton Bond #2/Summary of Outstanding Debt
- D. Approval from Law Director of Changes made to FMPP Chapters 8, 10 & 13^{5,} from July 2025 meeting
- E. FMPP Chapter 9 Purchasing/P-Card Policy Update and Rebates
- F. Comptroller Memo Regarding Penny Discontinuance/Policy Changes
- G. FY 25 Audit Exit Policy Recommendation on County Vehicle Identification
- H. Review of Current Revenue Collections and Expenditures in the General Fund
- I. New Business
- J. Unfinished Business
- K. Adjourn

ANDERSON COUNTY, TENNESSEE

Preliminary
Funding Analysis
Claxton School

As of May 12, 2025

Prepared By:

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Risk Disclosures:		
Fixed Rate Bonds		
Material Risk Consideration	Description of Risk	Potential Consequences
Issuer Default Risk	Possibility that the issuer defaults under the authorizing documents	<ul style="list-style-type: none"> Range of available remedies may be brought against Issuer (e.g. forcing issuer to raise taxes or rates) Credit ratings negatively impacted Access to capital markets impaired Possibility of receivership or bankruptcy for certain issuers
Redemption Risk	The ability to redeem the bonds prior to maturity may be limited	<ul style="list-style-type: none"> Inability to refinance at lower interest rates
Refinancing Risk	Possibility that the bonds cannot be refinanced	<ul style="list-style-type: none"> Inability to refinance at lower interest rates
Reinvestment Risk	Possibility that the Issuer may be unable to invest unspent proceeds at or near the interest rate on the bonds	<ul style="list-style-type: none"> Negative arbitrage resulting in a higher cost of funds
Tax Compliance Risk	For tax-exempt bonds, possibility that failure to comply with tax-related covenants results in the bonds becoming taxable obligations	<ul style="list-style-type: none"> Increase in debt service costs retroactively to date of issuance Possible mandatory redemption of bonds affected Risk of IRS Audit Difficulty in refinancing the bonds Access to tax-exempt market impacted Difficulty in issuing future tax-exempt debt
Variable Rate Demand Bonds ("VRDB") / Floating Rate Notes ("FRN") / Bank Index Loan ("Index") / "Put Loan" (e.g. Fixed Rate for Five (5) Years; then Rate Resets to New Rate)		
Material Risk Consideration	Description of Risk (Type of Debt Risk Applicable to)	Potential Consequences
Interest Rate Risk	Possibility that the interest rate may increase on an interest reset date (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> Increase in debt service cost (up to maximum rate) Lower debt service coverage Lower cash reserves
Index Risk	Possibility that the method of determining the index (LIBOR or SIFMA) could change. Indices may be affected by factors unrelated to FRN's/Index Loan or the tax-exempt market (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> Increase in debt service costs Lower debt service coverage Lower cash reserves Provision should be made for alternate mechanism to determine rate
Issuer Default Risk	Possibility that the Issuer defaults under the authorizing documents (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> Range of available remedies may be brought against Issuer (e.g., forcing Issuer to raise taxes or revenues) Credit ratings negatively impacted Default could impact remarketing which could cause increase in debt service costs Access to capital markets impaired
Issuer Ratings Downgrade Risk	Possibility that a downgrade of the issuer's rating(s) may result in optional tenders or an increase in fees payable to the bank providing the liquidity facility (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> Ratings change could impact remarketing which could cause an increase in debt service cost Higher liquidity facility fees resulting in higher cost of funds
Liquidity Risk	Possibility that VRDB's cannot be successfully remarketing, resulting in Bank Bonds (VRDB)	<ul style="list-style-type: none"> Increase in debt service costs due to higher bank bond rate and accelerated principle repayment May be required to refinance or term out the VRDB's Inability to refinance or possibly higher interest rates
Liquidity Provider Default Risk	Possibility that the bank providing the liquidity facility supporting the VRDB's defaults in its obligations under the liquidity facility (VRDB)	<ul style="list-style-type: none"> Issuer required to repay principal and accrued interest if Issuer is not able to refinance Increase in debt service costs
Liquidity Provider Ratings Downgrade	Possibility that a downgrade of the liquidity provider's rating(s) may result in optional tenders (VRDB)	<ul style="list-style-type: none"> Ratings change could impact remarketing which could cause an increase in debt service cost
Refinancing Risk	Possibility that the FRN, Index or Put Loan cannot be remarketed or refinanced (FRN, Index, Put Loans)	<ul style="list-style-type: none"> Hard Put: must repay principal and accrued interest or Event of Default Soft Put: higher interest rate on debt and higher debt service costs up to maximum rate Increase in debt service costs upon any refinancing Inability to refinance or possibly higher interest rates
Regulatory Risk	Possibility that prospective regulatory requirements increase cost of obtaining and maintaining the liquidity facility (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> Increase in debt service costs Higher liquidity facility fees resulting in higher cost of funds
Reinvestment Risk	Possibility that the issuer may be unable to invest unspent proceeds at or near the interest rate on the bonds (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> Negative arbitrage resulting in higher cost of funds
Remarketing Risk	Possibility that the remarketing agent does not perform its duties in a satisfactory manner or may resign or cease its remarketing efforts (VRDB)	<ul style="list-style-type: none"> Higher interest rates Difficulty remarketing the VRDB's May require appointment of a successor remarketing agent
Renewal Risk	Possibility that the facility or loan will not be extended for a successive commitment period or not be replaced at a reasonable cost (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> Issuer required to repay principal and accrued interest on tender date if issuer is not able to refinance Increase in debt service costs
Tax Compliance Risk	For tax exempt bonds, possibility that failure to comply with tax related covenants result in the bonds becoming taxable obligations (VRDB, FRN, Index, Put Loans)	<ul style="list-style-type: none"> Increase in debt service costs retroactively to date of issuance Possible mandatory redemption of bonds affected Risk of IRS audit Difficulty in refinancing the bonds Access to tax exempt market impacted Difficulty in issuing future tax-exempt debt

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Anderson County, Tennessee

Preliminary Funding Analysis - Claxton School

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Anderson County, Tennessee
Total Combined Outstanding Debt Service
Rural School Fund - Rural Elementary School Fund

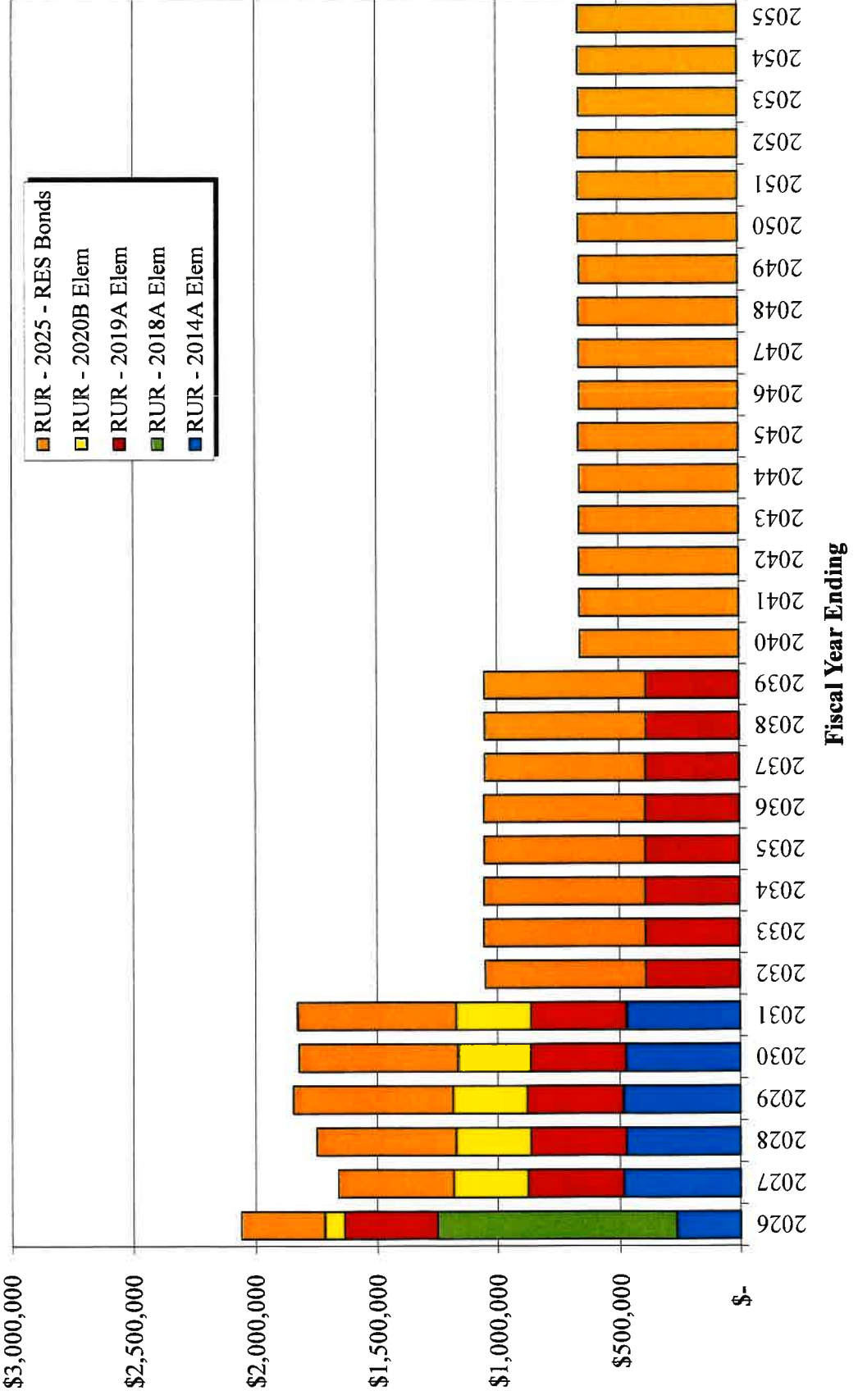
Aggregate Debt Service

Date	Principal	Interest	Total P+I
06/30/2025	-	-	2,057,753.61
06/30/2026	1,410,000.00	647,753.61	1,660,375.00
06/30/2027	940,000.00	720,375.00	1,750,887.50
06/30/2028	1,060,000.00	690,887.50	1,847,850.00
06/30/2029	1,195,000.00	652,850.00	1,823,825.00
06/30/2030	1,215,000.00	608,825.00	1,829,600.00
06/30/2031	1,260,000.00	569,600.00	1,048,850.00
06/30/2032	520,000.00	528,850.00	1,053,950.00
06/30/2033	545,000.00	508,950.00	1,053,000.00
06/30/2034	565,000.00	488,000.00	1,051,250.00
06/30/2035	585,000.00	466,250.00	1,053,700.00
06/30/2036	610,000.00	443,700.00	1,049,668.76
06/30/2037	630,000.00	419,668.76	1,049,381.26
06/30/2038	655,000.00	394,381.26	1,050,556.26
06/30/2039	680,000.00	370,556.26	659,937.50
06/30/2040	315,000.00	344,937.50	661,156.26
06/30/2041	330,000.00	331,156.26	661,718.76
06/30/2042	345,000.00	316,718.76	661,193.76
06/30/2043	360,000.00	301,193.76	659,993.76
06/30/2044	375,000.00	284,993.76	663,118.76
06/30/2045	395,000.00	268,118.76	659,850.00
06/30/2046	410,000.00	249,850.00	660,887.50
06/30/2047	430,000.00	230,887.50	660,462.50
06/30/2048	450,000.00	210,462.50	659,087.50
06/30/2049	470,000.00	189,087.50	661,762.50
06/30/2050	495,000.00	166,762.50	663,250.00
06/30/2051	520,000.00	143,250.00	662,250.00
06/30/2052	545,000.00	117,250.00	660,000.00
06/30/2053	570,000.00	90,000.00	661,500.00
06/30/2054	600,000.00	61,500.00	661,500.00
06/30/2055	630,000.00	31,500.00	
Total	\$19,110,000.00	\$10,848,316.19	\$29,958,316.19

Par Amounts Of Selected Issues

RUR - 2014A - TMBF - 5-1-2024	2,410,000.00
RUR - 2018A - 2010 Bonds - NC	935,000.00
RUR - 2019A - 5-1-2026	4,365,000.00
RUR - 2020B - 5-1-2029	1,400,000.00
RUR - 2025 - 5-1-2032	10,000,000.00
TOTAL	19,110,000.00

Anderson County, Tennessee Total Combined Outstanding Debt Service - Rural School Debt Service Fund



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\$9,995,000

Anderson County, Tennessee
Rural Elementary School Bonds, Series 2026

Estimated Debt Service - Phase 2

Date	Principal	Coupon	Interest	Total P+I	Existing Rural Debt Service + Phase 1	Estimated New Rural Debt Service
03/01/2027	-	-	436,199.96	436,199.96	1,660,375.00	2,096,574.96
03/01/2028	-	-	437,415.00	437,415.00	1,750,887.50	2,188,302.50
03/01/2029	100,000.00	5.000%	437,415.00	537,415.00	1,847,850.00	2,385,265.00
03/01/2030	200,000.00	5.000%	432,415.00	632,415.00	1,823,825.00	2,456,240.00
03/01/2031	210,000.00	5.000%	422,415.00	632,415.00	1,829,600.00	2,462,015.00
03/01/2032	220,000.00	5.000%	411,915.00	631,915.00	1,048,850.00	1,680,765.00
03/01/2033	230,000.00	5.000%	400,915.00	630,915.00	1,053,950.00	1,684,865.00
03/01/2034	240,000.00	5.000%	389,415.00	629,415.00	1,053,000.00	1,682,415.00
03/01/2035	255,000.00	4.000%	377,415.00	632,415.00	1,051,250.00	1,683,665.00
03/01/2036	265,000.00	4.000%	367,215.00	632,215.00	1,049,668.76	1,685,915.00
03/01/2037	275,000.00	4.000%	356,615.00	631,615.00	1,049,381.26	1,681,283.76
03/01/2038	285,000.00	4.000%	345,615.00	630,615.00	1,049,996.26	1,679,996.26
03/01/2039	295,000.00	4.000%	334,215.00	629,215.00	1,050,556.26	1,679,771.26
03/01/2040	305,000.00	4.000%	322,415.00	627,415.00	659,937.50	1,287,352.50
03/01/2041	320,000.00	4.000%	310,215.00	630,215.00	661,156.26	1,291,371.26
03/01/2042	330,000.00	4.050%	297,415.00	627,415.00	661,718.76	1,289,133.76
03/01/2043	345,000.00	4.100%	284,050.00	629,050.00	661,193.76	1,290,243.76
03/01/2044	360,000.00	4.150%	269,905.00	629,905.00	659,993.76	1,289,898.76
03/01/2045	375,000.00	4.200%	254,965.00	629,965.00	663,118.76	1,293,083.76
03/01/2046	390,000.00	4.250%	239,215.00	629,215.00	659,850.00	1,289,065.00
03/01/2047	410,000.00	4.300%	222,640.00	632,640.00	660,887.50	1,293,527.50
03/01/2048	425,000.00	4.350%	205,010.00	630,010.00	660,462.50	1,290,472.50
03/01/2049	445,000.00	4.400%	186,522.50	631,522.50	659,087.50	1,290,610.00
03/01/2050	465,000.00	4.450%	166,942.50	631,942.50	661,762.50	1,293,705.00
03/01/2051	485,000.00	4.500%	146,250.00	631,250.00	663,250.00	1,294,500.00
03/01/2052	505,000.00	4.500%	124,425.00	629,425.00	662,250.00	1,291,675.00
03/01/2053	530,000.00	4.500%	101,700.00	631,700.00	660,000.00	1,291,700.00
03/01/2054	550,000.00	4.500%	77,850.00	627,850.00	661,500.00	1,289,350.00
03/01/2055	575,000.00	4.500%	53,100.00	628,100.00	661,500.00*	1,289,600.00
03/01/2056	605,000.00	4.500%	27,225.00	632,225.00		632,225.00
Total	\$9,995,000.00	-	\$8,439,024.96	\$18,434,024.96	\$27,900,562.58	\$46,334,587.54

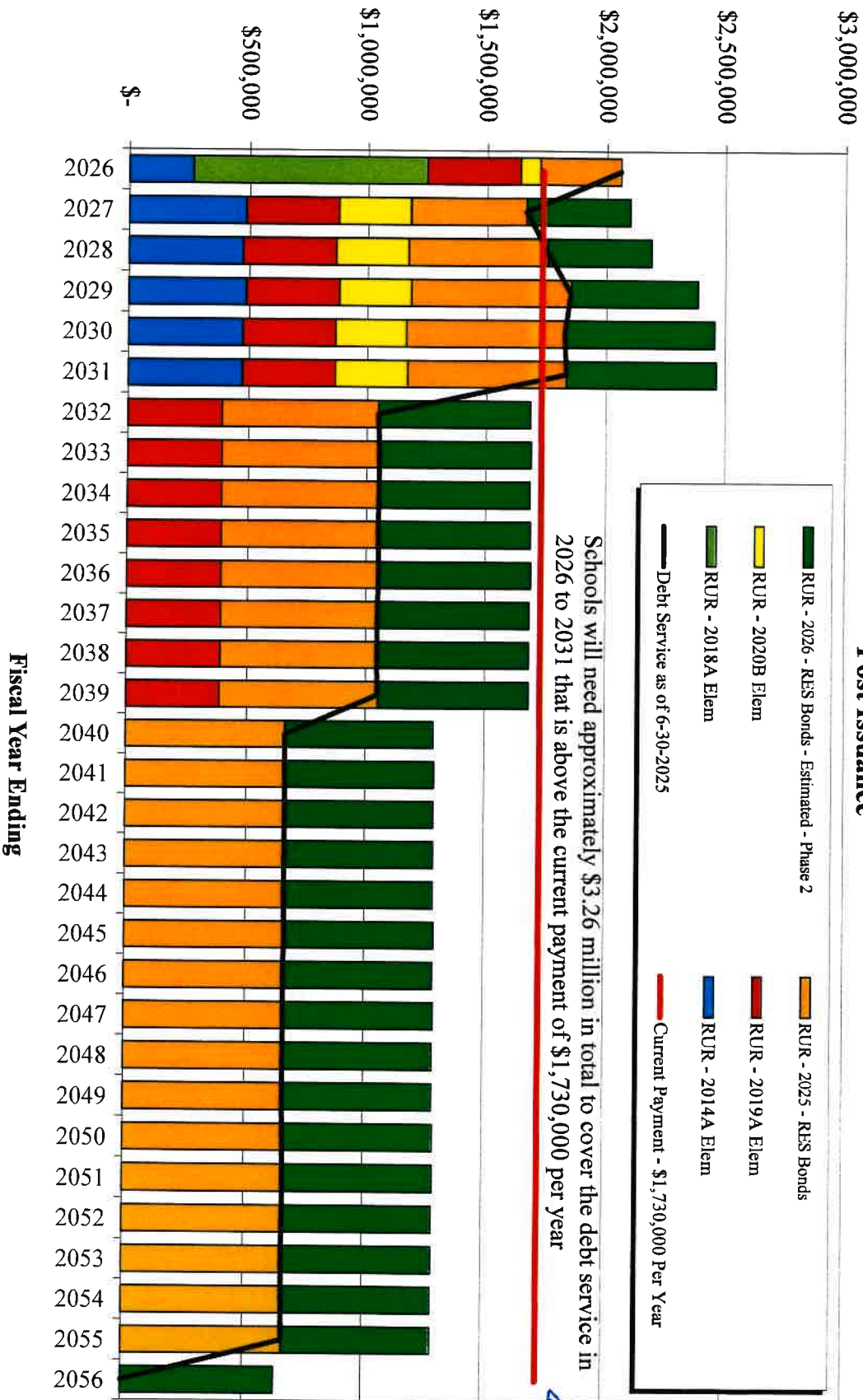
Date And Term Structure

Dated 3/02/2026
 First Coupon Date 9/01/2026
 Frequency of Interest Payments 2 Per Year
 First Serial Maturity Date 3/01/2029

Yield Statistics

Average Coupon 4.3734075%
 Weighted Average Maturity 19.306 Years

Anderson County, Tennessee **Total Combined Outstanding Debt Service - Rural Elementary School Fund** **Post Issuance**



Schools will need approximately \$3.26 million in total to cover the debt service in 2026 to 2031 that is above the current payment of \$1,730,000 per year

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Anderson County Board of Commissioners
Financial Management Committee
Meeting Minutes

July 14, 2025
4:00 PM, Room 312

Members Present: Mayor Terry Frank (Committee Chair), Commissioner Tracy Wandell (Vice-Chair), Commissioner Tim Isbel, Commissioner Phil Yager, and Director of Schools Dr. Tim Parrott

Members Absent: Highway Superintendent Gary Long, and Commissioner Josh Anderson

Others Present: Finance Director Robby Holbrook, and Assistant to the Finance Director Paul Richardson

Call to Order: Committee Chair Mayor Terry Frank called the meeting to order.

I. Appearance of Citizens: No citizens were present to speak.

II. Approval of Agenda: Motion by **Commissioner Phil Yager**, seconded by **Director of Schools Dr. Tim Parrott**, to approve the agenda as presented. *Motion passed.*

III. Financial Management Policies and Procedures updates:

Finance Director, Robby Holbrook presented proposed updates to Chapter 5 Personnel Policies, Chapter 8 Budgeting, Chapter 10 Capital Assets, and Chapter 13 Travel Regulations.

Motion by **Commissioner Tracy Wandell**, seconded by **Commissioner Tim Isbel**, to approve as a group proposed changes and forward them with a recommendation for approval to the County Commission, contingent on Law Director Brooks review and approval. *Motion passed.*

IV. Fleet Policy

Mayor Terry Frank began discussion of establishing a small pool of 3 vehicles for loan to departments with low mileage needs. This would prevent old vehicles that should be surplus, being transferred to a department for rare use. *No Motion was taken. A few policy options will be developed to bring back to the committee at a later date.*

V. IT Audit Update & Discussion

Finance Director Robby Holbrook informed the committee of the rigorous IT audit by the State Comptroller's Office at the end of June. Cyber security training, best practices, and disaster recovery plans in different offices were a few items discussed during the Audit.

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Motion by **Commissioner Tracy Wandell**, seconded by **Director of Schools Tim Parrott**, to send information from the IT audit to the IT Advisory Committee. *Motion passed.*

VI. Finance Office Updates

Finance Director Robby Holbrook mentioned the Finance Office has had 3 employees leave employment. Services provided may take slightly longer than usual as the Finance Office navigates replacement and training of new employees.

VII. New Business – None.

VIII. Unfinished Business – None.

IX. Meeting Adjourned

Sec D

Robby Holbrook

From: James Brooks
Sent: Tuesday, January 27, 2026 12:30 PM
To: Robby Holbrook
Subject: RE: Personnel policy revisions

Thanks, Robby. The revised policy is be ready for approval. If you need something more formal, let me know. We can prepare a letter.

Jamie

From: Robby Holbrook <rholbrook@andersoncountyttn.gov>
Sent: Tuesday, January 27, 2026 11:35 AM
To: James Brooks <jbrooks@andersoncountyttn.gov>; Cassandra Powell <cpowell@andersoncountyttn.gov>
Cc: Paul Richardson <prichardson@andersoncountyttn.gov>
Subject: RE: Personnel policy revisions

Mr. Brooks,

We can make an adjustment and add that language in the policy.

Robby

From: James Brooks <jbrooks@andersoncountyttn.gov>
Sent: Friday, January 23, 2026 3:06 PM
To: Robby Holbrook <rholbrook@andersoncountyttn.gov>; Cassandra Powell <cpowell@andersoncountyttn.gov>
Cc: Paul Richardson <prichardson@andersoncountyttn.gov>
Subject: RE: Personnel policy revisions

Robby,

I remember looking at the revised policies several months ago, but I though that I should review them again. I do not have an issue with the revisions except for applying the restriction against non-elected department heads making personnel policies (Section 5.1). The Law Director's department was established by a Private Act of the Legislature. The Act included language permitting the Law Director to create policy. I doubt I will do it but the next Law Director might want to create a policy.

James Brooks, Jr.

From: Robby Holbrook <rholbrook@andersoncountyttn.gov>
Sent: Thursday, January 22, 2026 9:26 AM
To: James Brooks <jbrooks@andersoncountyttn.gov>; Cassandra Powell <cpowell@andersoncountyttn.gov>
Cc: Paul Richardson <prichardson@andersoncountyttn.gov>
Subject: FW: Personnel policy revisions

Mr. Brooks,

SEC D

Anderson County Board of Commissioners
Financial Management Committee
Meeting Agenda

July 14, 2025
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: Terry Frank (Committee Chair)

Invitees: Tracy Wandell (Vice-Chair), Josh Anderson, Phil Yager, Tim Isbel, Gary Long, and Tim Parrott

- I. Appearance of Citizens
- II. Approval of Agenda
- III. FMPP/Personnel Policies, Chapter 5
- IV. FMPP/Budgeting, Chapter 8
- V. FMPP/Capital Assets, Chapter 10
- VI. FMPP/Travel Regulations, Chapter 13
- VII. Fleet Policy - Finance/Asset Management
- VIII. IT Audit Update & Discussion
- IX. Finance Office Updates
- X. New Business
- XI. Unfinished Business
- XII. Adjourn

SEC'D

Section 9.5 Requisitions and Purchase Orders

No purchase shall be made until a requisition has been properly completed and approved by the appropriate department head, elected official, or agency leader, and approved by the Finance Director (or their designee) to verify the availability of funds. Purchase orders shall not be issued without all required approvals and confirmation of sufficient budgeted funds.

Each department, office, or agency is responsible for anticipating its needs for equipment, materials, supplies, contracted services, or other requirements and for submitting requisitions with sufficient lead time to allow for an efficient and compliant purchasing process.

Blanket Purchase Orders shall be permitted only when the requisition clearly specifies the goods or services to be purchased and identifies the vendor. Partial payments must include the appropriate distribution code(s) to enable the Finance Department to verify that expenditure corresponds with the approved and appropriate budget.

Procurement cards (P-cards) shall not be used to bypass requisition or purchase order requirements, including the use of Blanket Purchase Orders. All P-card transactions must be supported by appropriate approvals and accurately coded to the correct fund, department, and account. Improper use of a P-card, including transactions made without required approvals or with inaccurate or incomplete coding, shall be considered misuse and may result in corrective action in accordance with County policy.

Failure to plan or submit requisitions in a timely manner shall not constitute or justify an emergency purchase, direct pay, or deviation from established purchasing procedures.

Summary of Changes to Section 9.5

- Clarifies that no purchases may be made without an approved requisition and verification of available funds by the Finance Director (or designee).
- Reinforces departmental responsibility to plan ahead and submit requisitions with adequate lead time.
- Establishes limits on Blanket Purchase Orders, requiring that they:
 - Clearly specify the goods or services being purchased, and
 - Identify the vendor.
- Requires partial payments to include appropriate distribution codes so Finance can verify alignment with the approved budget.
- Explicitly states that procurement cards (P-cards) may not be used to bypass requisition or purchase order requirements, including Blanket Purchase Orders.
- Defines improper P-card use, including lack of required approvals or inaccurate/incomplete coding, as misuse subject to corrective action.
- Reaffirms that failure to plan does not constitute an emergency purchase or justify direct pay or policy exceptions.

Section 9.3.8 Procurement Card Purchases

To facilitate the efficient purchase of goods and services, Anderson County Government has approved the use of procurement cards (P-cards). The P-card program shall not be used to circumvent County purchasing statutes, policies, or guidelines. Each department head, elected official, and agency leader is responsible for ensuring the proper use of procurement cards within their respective areas.

All cardholders are required to review and sign a procurement card agreement, which shall be maintained on file in the Finance Department. Cardholders are responsible for ensuring that all P-card transactions are accurately coded to the appropriate account, fund, and department.

Improper, inaccurate, or intentional miscoding of P-card transactions shall be considered misuse of the procurement card and may result in corrective action, including card suspension, revocation, or other disciplinary measures in accordance with County policy.

Summary of Section 9.3.8

- Confirms that procurement cards (P-cards) are authorized to facilitate efficient purchasing of goods and services.
- Reinforces that P-cards may not be used to circumvent County purchasing statutes, policies, or guidelines.
- Establishes accountability by assigning responsibility for proper P-card use to department heads, elected officials, and agency leaders.
- Requires all cardholders to review and sign a procurement card agreement, maintained on file in the Finance Department.
- Clarifies that cardholders are responsible for accurate coding of all P-card transactions to the appropriate fund, department, and account.
- Defines improper, inaccurate, or intentional miscoding of P-card transactions as misuse.
- States that P-card misuse may result in corrective action, including suspension or revocation of card privileges, in accordance with County policy.

Anderson County Purchasing Card Policy

A. Introduction

Anderson County's Purchasing Card (PCard) Program allows expenses to be paid directly by Cardholders instead of through a check.

All purchases must be reasonable, allowable, and necessary with clear, documented justification that lists the benefit to the County. Tennessee Constitutional mandate under Article 2, Section 29 states all purchases made with public money must be for the good of the public.

Questions about PCard purchases should be directed to the Purchasing Office.

B. Card Administration

Obtaining a Purchasing Card

The steps required to apply for a Purchasing Card are:

1. The required Cardholder Training must be completed.
2. The "Cardholder Agreement" must be completed and submitted to the Purchasing Office. The Agreement requires approval by the Department Head.
3. The "Cardholder Profile" must be completed and submitted to the Purchasing Office. The Profile must justify the need for the PCard, provide recommended transaction limits and list the types of anticipated transactions. The Profile requires approval by the Department Head.

Spending Limits

Limits are established by the Cardholder's Department Head. There are single transaction limits and limits on how many times a card may be used per day. Funds are added to the Purchasing Card through requisitions.

Merchant Category Codes (MCC)

Vendors all register with credit card companies under specific MCCs. The code reflects the primary category in which the merchant does business. Each card will be restricted by MCCs according to the types of anticipated transactions as detailed on the Cardholder Profile.

Card Expiration

Refresher training will be required before renewal cards are issued.

Name Change/Authorization Change/Office Transfer

Name Changes, Authorization Changes (example: adding the ability to pay for travel expenses) require a new Cardholder Agreement/Application.

Sales Tax Exemption

All Purchasing Card Transactions are exempt from Tennessee Sales tax. Wallet-sized tax-exemption cards are provided by the Purchasing Card Office with new cards. Cardholders will be responsible for reimbursing the County's Finance Department for any Tennessee sales taxes charged to the PCard. Cardholders may contact the Purchasing Office for assistance with obtaining tax-exempt status for online purchases.

Billing Address

The correct billing address for all Purchasing Cards is:
100 North Main Street
Suite 214
Clinton, TN 37716

The billing cycle runs from the sixth of the month through the fifth of the next month.

Card Declines

The Purchasing Office must be contacted in the event of a card decline.

Credits

If a Cardholder returns an item to the vendor, the vendor must issue a credit to the Cardholder's account or issue a check payable to Anderson County. The Cardholder is NOT authorized to receive a cash payment for returned merchandise. The paperwork for the credit must reference the original purchase. The check and a memo of explanation that lists what the check is for, the funding and object code of the original purchase should be sent to the Finance Department.

C. Cardholder Responsibilities

A cardholder's primary responsibilities include:

- Following all Purchasing and Travel policies, laws and rules.
- Maintaining the security of the Purchasing Card and the account number.
- Immediately reporting lost/stolen cards to the bank and to the Purchasing Office.
- Obtaining itemized receipts.
- Inspecting delivered orders within 5 business days of receipt to ensure order accuracy.
- Loading Receipts into the vendor's web-based system within 48 hours after email notification.
- Ensuring the justification for each transaction provides a clear reason for the purchase.
- Resolving disputed transactions with the vendor and/or the bank.
- Following up with vendors on outstanding transactions if card is not charged within 2 weeks of purchase.
- Discontinuing use of the Purchasing Card prior to separation from the County to ensure all outstanding charges are cleared.
- Destroying card prior to separation from the County

Attachment 5

Purchasing and Travel Policies, Laws and Rules

Misuse of a Purchasing Card is the inadvertent violation of policy. Abuse is the deliberate or negligent violation of laws, rules, or policy. Fraud is the unauthorized use of the Purchasing Card or account number by someone other than the Cardholder.

The Purchasing Card is to be used for official business only. Misuse or abuse of the Purchasing Card can result in disciplinary action, including reimbursement to the County for unauthorized purchases and termination of employment in accordance with personnel rules.

Some examples of misuse or abuse of the Purchasing Card are:

- Using the card to make a personal purchase.
- Not obtaining required approvals.
- Not inspecting PCard order within five days of receipt.
- Carelessness in maintaining the security of the card.
- Splitting transactions to circumvent purchasing thresholds.
- Allowing someone besides the Cardholder to commit fraud by using the Purchasing Card or account number.
- Falsifying records.

Ethical Purchasing

As with all of the County's purchasing guidelines, cardholders shall not make purchases from friends or relatives where the cardholder has a financial interest. Cardholders may not accept gifts from any vendor.

Card Security

- The Purchasing Card shall be kept in a secure location. A sleeve is provided when the Card is issued. It should be in the sleeve in a separate location from personal credit cards to minimize the risk of accidental use for a personal purchase.
- The account number shall be redacted from receipts and other documentation.
- Online purchases are only to be made through secure payment sites (with webpage addresses that start with "https").
- The account number shall not be provided over the phone unless the Cardholder initiates the call.
- Only the person whose name is on the Purchasing Card is allowed to possess and/or use it.
- Replacement and renewal Purchasing Cards will not have new account information. When a replacement Purchasing Card is received, the Cardholder must shred or cut the old one into small pieces and toss the pieces in separate trash cans.

Lost or Stolen Cards

If the Purchasing Card is lost or stolen during normal business hours, the Cardholder must notify the Purchasing Office. If after normal business hours, the Cardholder must immediately call the bank's commercial card services department (865-495-5411) and notify the Purchasing Office the next business day. If the bank asks the Cardholder if a replacement card is needed, the Cardholder must say no. The Cardholder is not authorized to order a new Purchasing Card.

Attachment 5

Receipt Requirements

- Receipts must be itemized and include a description of the goods or services, quantity, and cost per unit.
- If the receipt does not contain itemized information, a combination of documents (such as invoice, packing lists, web page screen-prints) may be used.
- The receipt must identify the vendor.
- The Cardholder is to add any of this information if it is missing.

If the original receipt is lost and the vendor cannot provide a replacement receipt, the Cardholder must submit the "Lost Receipt Form". This form may only be used as a last resort and must fully explain the reason that a receipt is not available.

Justification

The Cardholder must provide a justification for each transaction. The justification must document the reason for the purchase. Atypical purchases must list the benefit to the County.

Vendor Disputes

The dispute process is followed when an incorrect, unauthorized, or otherwise questionable transaction is placed on the Purchasing Card. Common reasons for a dispute include:

- The Cardholder did not authorize the charge.
- Goods or services were not received.
- Goods received were damaged or defective.
- Goods or services received were not what were ordered.
- The charge amount does not agree with amount authorized.
- A credit appears as a charge.
- The charge is a duplicate charge.

If a vendor is to provide the Cardholder a credit because of the vendor's error, the dispute process must be followed until the credit is received.

The following are not valid reasons to file a dispute:

- A receipt has not been provided.
- The vendor charged taxes.
- The Cardholder ordered the wrong item.

If a vendor is to provide the Cardholder a credit because of the Cardholder's error, the charge cannot be disputed.

Steps in the Dispute Process

Upon receipt of notification of a disputed transaction Suntrust will place a provisional credit on the Cardholder's account. In order to initiate a dispute, the Cardholder is to complete the Suntrust Dispute Form through the Suntrust Enterprise Platform. The vendor has up to 45 days to respond to the dispute and 30 days after their response to generate a credit.

Attachment 5

Discontinue Usage of the Purchasing Card Prior to Separation from the County

A Cardholder who plans to leave the Department must work with their Department Head to make sure all pending transactions are properly closed out.

D. Purchasing Rules (PCard)

Specific rules for PCard purchases are provided below. Cardholders are expected to be familiar with purchasing rules. The Purchasing Office should be contacted with any questions.

County-Wide Contracts

County-Wide Contracts established by the Purchasing Office must be utilized unless that contract contains a minimum purchase amount or an exception has been authorized by the Purchasing Office.

When a Specific Vendor is Not Mandated

If a County-Wide Contract is not available, then the vendor is to be selected based on Anderson County policy. The Purchasing Office must be contacted prior to making any purchase over \$8,000. Quotes and or a formal solicitation may be required.

Splitting Transactions

It is not allowable to split a transaction in order to circumvent purchasing policy, such as the requirement to obtain quotes for purchases over \$8,000.

Agreement or Contract

All agreements and contracts must be reviewed by Purchasing Office and the Legal Department in advance. This applies to Software Agreements and Subscriptions.

Assets

The PCard may not be used to purchase assets unless prior approval is obtained from the Purchasing Office. Assets are all computers and any item that costs over \$5000 with an expected useful life of one year or more.

Conference/Convention/Training Registration

Documentation must include the class or conference agenda.

Computers and IT Services

Permission from the IT Department is required prior to purchasing computers and/or IT services. This requirement does not apply to the Board of Education.

Sec. E

Attachment 5

Travel Related Expenses

The PCard may only be used to pay for travel-related expenses that are 100% reimbursable.

Examples include but are not limited to:

ALLOWABLE	NOT ALLOWABLE
Conference Registration	Meals
Hotel Room	Movies
Airfare	Personal Phone Calls
Vehicle Rental	Gift Shop Purchases
Parking	Hotel Beauty Shop
Taxi (tip cannot exceed 15%, must be itemized)	Other Hotel Services
Business Fax	Fuel for Personal Vehicle

Gift Cards

The Purchasing Card may not be used to buy gift cards.

SECRET

E. Department Head Responsibility

Departments Heads are responsible for ensuring that all purchases paid with the PCard are made in the best interest of the County.

The Department Head must sign all Cardholder Agreements and Cardholder Profiles. The Department Head is responsible for providing internal approval requirements and delegations to the Purchasing Office in order to establish and maintain approval flows for the requisition and reconciliation processes.

The Purchasing Office will conduct an annual review of Cardholder usage in order to analyze specific account controls and report any recommended changes to Department Heads. Department Heads must review the recommendations and either confirm the changes or certify reasons the changes are not suitable.

Attachment 5

Anderson County Government Purchasing Card Agreement

This document outlines the responsibilities I have as holder/user of a purchasing card for Anderson County Government.

1. I acknowledge that the purchasing card is intended to facilitate the purchase of and payment for goods and services required for conducting Anderson County business only, I agree NOT to use the card for personal charges.
2. I agree that use of the purchasing card for personal purchases or in any other manner, which is unrelated to the conduct of Anderson County business, will be considered misappropriation of County funds. This misuse can result in my immediate and irrevocable forfeiture of the purchasing card; disciplinary action up to and including termination of employment; and such other legal action as are deemed appropriate. I agree that the full amount of any personal charges on the purchasing card may be deducted by Anderson County from my paycheck or any other amounts owing by the County to me and that I will pay promptly for such personal charges.
3. I understand that I must destroy the purchasing card upon my termination of employment with Anderson County.
4. I will maintain the purchasing card and any card information with appropriate security at all times. If the card is stolen or lost, I agree to call the Bank at **IMMEDIATELY** to report such loss and to notify the Purchasing Office the next business day.
5. I understand the authority to use this card is mine and cannot be transferred to another employee or non-employee.
6. I agree to submit all documentation and receipts as required for all charges made by me.
7. I agree to all rules and regulations of the Anderson County Purchasing Policy.

My signature below indicates that I have read and understand these responsibilities

Employee Name: _____

Employee Signature: _____

Department Head Signature: _____ Date: _____

SECF

Attachment 5

Anderson County Government Purchasing Card Cardholder Profile

Employee Name: _____

Justification for Obtaining a Purchasing Card:

Single Transaction Limit: _____

Number of Transactions Allowed per Day: _____

Types of Anticipated Purchases:

Employee Signature: _____

Department Head Signature: _____

Date: _____

SEE

Missing Receipt Form

This form is to be used as documentation for a missing receipt ONLY if the merchant cannot produce a duplicate receipt. It is allowed only in a rare circumstance. This form is to be completed and signed by the PCardholder. Repeated use of this form as may result in suspension or cancellation of the PCard.

Cardholder Name: _____

Vendor Name & Location: _____

Transaction Amount: _____

Date of Transaction: _____

Explanation of why the receipt is missing & attempts made to obtain a duplicate:

Itemized Purchase, Attach additional sheet if necessary	
Description of Item	Itemized Cost
Total Cost:	

By signing this form, I certify that:

- No original receipt is available
- I attempted to obtain an itemized receipt from the vendor
- This purchase is compliant with Anderson County Purchasing Policy

Signature _____

Date _____

Sec E

US Bank 1st QTR (July-Sept)

145.14	4,383.74	6,090.25	5,855.58	16,329.57	0.052848	\$303.56
145.15	1,434.00	1,110.00		2,544.00	0.008233	\$47.29
145.16	1,034.47	1,936.29	1,798.95	4,769.71	0.015437	\$88.67
145.17		86.97		86.97	0.000281	\$1.62
145.18				0.00	0	\$0.00
145.19				0.00	0	\$0.00
171	4,961.12		4,227.69	9,188.81	0.029738	\$170.82
177				0.00	0	\$0.00
263		139.99		139.99	0.000453	\$2.60
363				0.00	0	\$0.00
				0.00	1	\$5,743.95
				0.00		
	<u>101,198.54</u>	<u>99,572.80</u>	<u>108,217.19</u>	308,988.53	<u>5743.95</u>	

Projected for FY 23/26

Total Spent \$ 1,235,954

Rebate projections = \$ 22,975.80

Largest rebate from Truist \$ 10,168.00

US Bank Card Rebate Receipt to 44170
FY 2026 (Calendar Year)

*Billing ends 5th of next month

						Total Due Funds
	<u>Jul-25</u>	<u>Aug</u>	<u>Sept</u>	TOTAL		
101	48,212.03	53,758.43	49,589.46	151,559.92	0.490503	\$2,817.43
115	674.29	599.33	2,070.75	3,344.37	0.010824	\$62.17
116	231.38	159.40	100.00	490.78	0.001588	\$9.12
118				0.00	0	\$0.00
121	1,584.64	2,370.98		3,955.62	0.012802	\$73.53
122				0.00	0	\$0.00
127	12.00	4,825.08	732.97	5,570.05	0.018027	\$103.54
128	3,212.92	8,535.19	10,293.57	22,041.68	0.071335	\$409.74
131	707.00		169.45	876.45	0.002837	\$16.29
141	28,360.15	15,457.64	15,823.78	59,641.57	0.193022	\$1,108.71
142.011				0.00	0	\$0.00
142.101				0.00	0	\$0.00
142.171				0.00	0	\$0.00
142.201				0.00	0	\$0.00
142.301				0.00	0	\$0.00
142.433				0.00	0	\$0.00
142.441				0.00	0	\$0.00
142.701				0.00	0	\$0.00
142.802			5,075.00	5,075.00	0.016425	\$94.34
142.805				0.00	0	\$0.00
142.892				0.00	0	\$0.00
142.894				0.00	0	\$0.00
142.901		878.54	1,457.61	2,336.15	0.007561	\$43.43
142.903				0.00	0	\$0.00
142.911				0.00	0	\$0.00
142.912				0.00	0	\$0.00
142.933				0.00	0	\$0.00
142.934				0.00	0	\$0.00
142.935				0.00	0	\$0.00
142.941				0.00	0	\$0.00
142.942				0.00	0	\$0.00
142.951				0.00	0	\$0.00
142.961				0.00	0	\$0.00
142.963				0.00	0	\$0.00
142.964				0.00	0	\$0.00
142.965				0.00	0	\$0.00
142.966				0.00	0	\$0.00
143	3,649.84	413.01	6,563.50	10,626.35	0.034391	\$197.54
145.11	10.96	58.87		69.83	0.000226	\$1.30
145.12			123.00	123.00	0.000398	\$2.29
145.13	2,730.00	3,152.83	4,335.88	10,218.71	0.033071	\$189.96

SECE



JASON E. MUMPOWER
Comptroller

January 20, 2026

MEMORANDUM TO: Tennessee Local Government Entities

FROM: Jason E. Mumpower, Comptroller of the Treasury

SUBJECT: Payment Processing Information Following Penny Discontinuance

In light of the federal discontinuance of the penny, this guidance aims to assist local governments, including utilities and authorities, in adopting processing procedures that are authorized under federal and state law while maintaining fair and transparent operations.

Payment Procedures

Local governments should consider implementing procedures for all customer transactions in response to the discontinuation of the penny. Below are options that local governments may wish to consider:

- Requiring or encouraging customers to provide exact change when making cash payments;
- Offering alternative payment methods including debit cards, credit cards, electronic checks, or online payment portals;
- Establishing protocols for crediting a customer's account when a customer is paying non-exact cash for recurring payments;
- Declining to accept non-exact cash payments, when authorized; and
- Adjusting rates, fees, and charges within the local government's legal authority to multiples of \$0.05 or \$0.10.

Implementation Considerations

Prior to implementing any new or amended policies or procedures related to the discontinuance of the penny, local governments should remember these important considerations:

- Consult with your attorney to ensure you are acting within your legal authority;
- Ensure that any new policies and procedures are reasonable as applied to your local community;
- Refrain from adopting policies and procedures that provide a benefit to one type of payment over another;
- Apply new policies and procedures uniformly;
- Clearly communicate any new policies and procedures to the local community through appropriate channels;
- Train all staff as necessary; and
- Ensure all policies and procedures comply with government accounting standards and that accounting systems can appropriately address the new policies and procedures.

Robby Holbrook

From: James Brooks
Sent: Friday, January 23, 2026 11:21 AM
To: Robby Holbrook; Cassandra Powell
Subject: RE: Penny Guidance Memo

Robby,

I looked at the Memorandum sent by the Comptroller's office. I favor the procedure of adjusting fees and charges, which are allowed to be adjusted, to multiples of .05 or .10 cents or requiring exact change. Neither change benefits one type of payment; it is uniform across the board with respect to payments by cash, money orders, credit and debit cards.

I will need to research the legalities of rounding to .05 or .10.

Jamie

From: Robby Holbrook <rholbrook@andersoncountyttn.gov>
Sent: Thursday, January 22, 2026 8:43 AM
To: James Brooks <jbrooks@andersoncountyttn.gov>; Cassandra Powell <cpowell@andersoncountyttn.gov>
Subject: Penny Guidance Memo

Mr. Brooks,

We received this memo from the State of Tennessee Comptroller, Jason Mumpower regarding the discontinuance of the penny . I wanted to put this on your radar since we will probably have to adjust some of our policies going forward.
Let me know if you have any thoughts or concerns.



Robert J. Holbrook
Anderson County Finance Director
100 N Main St, Suite 212
Clinton, TN 37716
P: 865-264-6311 F: 865-264-6254

From: Robby Holbrook
Sent: Tuesday, January 20, 2026 1:02 PM
To: Katherine Kleehammer <kkleehammer@andersoncountyttn.gov>
Subject: FW: Penny Guidance Memo

From: Robby Holbrook
Sent: Tuesday, January 20, 2026 9:27 AM
To: Paul Richardson <prichardson@andersoncountyttn.gov>
Subject: FW: Penny Guidance Memo

Sec F

From: Comptroller Mumpower <Comptroller.Mumpower@cot.tn.gov>
Sent: Tuesday, January 20, 2026 9:22 AM
Subject: Penny Guidance Memo

Good morning leaders of Local Government entities,

Attached to this email is a Memorandum providing guidance related to the discontinuance of the penny.

Please remember to consult with your attorney as you consider implementing new policies or procedures.

Sincerely,

Jason E. Mumpower

Comptroller

Comptroller of the Treasury

State Capitol, 1st Floor | Nashville, TN 37243

Comptroller.Mumpower@cot.tn.gov | Direct Line 615.741.2501



Mission: Make Government Work Better

SECF

4. Pursuant to TCA 8-7-114 and TCA 55-4-103, all motor vehicles owned by the county are required to be clearly identified as county property. This is typically accomplished through the use of permanent decals or other identifying markings that include the name of the county and the office or department to which the vehicle is assigned. The purpose of these markings is to promote transparency and accountability in the use of public assets. The county should review its policies and procedures to ensure that all vehicles are properly marked in accordance with state law.

"DRAFT"

**THIS IS A CONFIDENTIAL DOCUMENT UNDER SECTION 10-7-504(a)(22),
TCA, AND MAY NOT BE LEGALLY COPIED OR DISSEMINATED TO ANY
OTHER PARTIES"**

Anderson County, Tennessee
Offices of Mayor, Highway Superintendent, and Director of Finance
Review of Audit Findings and Recommendations
For the Year Ended June 30, 2025

A review of our findings and recommendations as a result of our audit of the office of
the Mayor and Director of Finance is presented below.

NO FINDINGS NOTED

This is to acknowledge that the preceding findings and recommendations have been
reviewed with me on this date by auditors of the Office of Comptroller of the Treasury,
Division of Local Government Audit.

October 17, 2025

Date of Review

Official

Auditor

Official

Auditor

Official

Official

SECG

Motor Vehicle Identification Policy

Pursuant to Tennessee Code Annotated (TCA) §§ 8-7-114 and 55-4-103, all motor vehicles owned, leased, or otherwise operated by the County shall be clearly identified as County property. Each vehicle shall display permanent decals or other durable identifying markings that include, at a minimum, the name of the County and the office or department to which the vehicle is assigned.

Vehicle identification markings shall be affixed in a visible location and maintained in a condition that ensures legibility at all times. Removal, concealment, or alteration of required identification markings is prohibited unless expressly authorized by the County Mayor, County Commission, or other authorized official for law enforcement, public safety, or other legally permissible purposes.

Each department head, elected official, or agency leader is responsible for ensuring that vehicles assigned to their department comply with this policy and applicable state law. The County shall periodically review its vehicle inventory and related procedures to confirm ongoing compliance with identification requirements and to promote transparency, accountability, and the proper use of public assets.

Failure to comply with this policy may result in corrective action in accordance with County policy and applicable law and audit findings.

Anderson County, Tennessee County Vehicle Identification Policy

1. POLICY PURPOSE

The purpose of this policy is to establish uniform standards for the identification of all motor vehicles owned or leased by Anderson County. This policy is designed to ensure that vehicles used for official county business are readily identifiable by the public and other government entities. The proper identification of county vehicles is crucial for several reasons: accountability, visibility, public trust, and security.

2. POLICY SCOPE

This policy applies to all departments and agencies of Anderson County, including elected officials and their departments, that utilize vehicles purchased with county funds or leased by the county. This includes sedans, vans, SUVs, trucks, special purpose vehicles, and any other motorized vehicles.

3. POLICY

A. Identification Markings

All Anderson County vehicles shall be marked with government-issued license plates and a County decal to ensure that they are easily identifiable as belonging to Anderson County. The standard identification package must include:

- The official Anderson County seal prominently displayed.
- A unique vehicle unit number assigned by the relevant Department Head, Elected Official, or Agency Leader.
- The department name or abbreviation to which the vehicle is assigned.
- An emergency contact phone number for the county.

Exceptions:

- Undercover vehicles operated by the Sheriff's Department may remain unmarked at the Sheriff's discretion.

B. Design, Placement, and Maintenance

- The design and placement of the identification markings must be consistent across all county vehicles.
- All markings and decals should be placed on both sides of the vehicle.
- All markings and decals must be made of high-quality materials suitable for long-term use and outdoor exposure, with reflective properties to ensure visibility at night.
- The condition of vehicle identification markings and decals must be maintained to a high standard. Any worn, damaged, or defaced markings must be repaired or replaced without delay.

4. Responsibilities

Department Heads, Elected Officials, and Agency Leaders are responsible for ensuring that all vehicles under their jurisdiction are in compliance with this policy.

SEC G

IV. Wireless Device Policy, Attachment 7 to Purchasing Policy

Finance Director Robby Holbrook presented Finance Director Robby Holbrook presented proposed changes to the Wireless Device Policy for county-owned property.

Motion by Commission Yeager, seconded by Commissioner Isbel, and passed to approve all changes as presented.

V. County Vehicle Identification Policy

Finance Director Robby Holbrook presented a proposed County Vehicle Identification Policy for review and approval.

Motion by Commissioner Wandell, seconded by Commissioner Yeager, and passed to approve the policy with the specification of “departmental county vehicles” in Section 3.B of the policy.

VI. Travel Policy

Finance Director Robby Holbrook presented a revised Travel Policy with multiple items for discussion and consideration.

Motion by Commissioner Wandell, seconded by Commissioner Yeager, and passed to strike Section 13.10(d) related to “fees, tips, and gratuities”.

Motion by Commissioner Isbel, seconded by Commissioner Yeager, and passed to approve all outlined changes.

VII. New Business –None

VIII. Adjourned

General Fund Revenue/Expenditure Comparison

January 2026

101

Account	Description	Budget	25/26 Actual	24/25 Actual	Difference
Revenue					
40110	Current Property Taxes	13,922,328.00	(8,002,594.68)	(8,017,433.47)	(14,838.79)
40120	Trustee's Collection-Prior Yr	375,000.00	(205,111.73)	(205,651.70)	(539.97)
40125	Trustee's Collections - Bankruptcy	4,000.00	(1,895.17)	(1,927.95)	(32.78)
40130	Circuit C/M Collection-Pr Yr	250,000.00	(140,849.18)	(93,743.18)	47,106.00
40140	Interest & Penalty/Prior Yr	175,000.00	(109,438.75)	(62,265.96)	47,172.79
40161	Payments In Lieu Of Taxes-Tva	33,500.00	(19,453.38)	(19,453.38)	0.00
40162	In Lieu Of Tax-Local Utilities	804,000.00	(223,267.44)	(129,962.00)	93,305.44
40163	In Lieu Of Taxes-Other	1,278,292.00	(24,541.00)	(709,549.64)	(685,008.64)
40210	Local Option Sales Tax	2,110,000.00	(1,152,277.92)	(987,011.73)	165,266.19
40220	Hotel/Motel Tax	0.00	(639.54)	(284.07)	355.47
40250	Litigation Tax-Gen.	137,500.00	(84,273.78)	(65,461.94)	18,811.84
40260	Litigation Tax-Special Purpose	17,000.00	(9,565.72)	(8,790.94)	774.78
40265	Litigation Tax - Public Defender	5,000.00	(1,729.85)	(2,933.47)	(1,203.62)
40266	Litigation Tax - Jail	10,000.00	(4,403.95)	(4,694.67)	(290.72)
40267	Litigation Tax-Victim Offender	10,000.00	(5,201.30)	(4,702.73)	498.57
40268	Litigation Tax - Courtroom Security	80,000.00	(43,751.05)	(39,489.59)	4,261.46
40270	Business Tax	1,800,000.00	(209,701.44)	(206,256.58)	3,444.86
40275	Mixed Drink Tax - Cities	10,000.00	0.00	0.00	0.00
40320	Bank Excise Tax	315,000.00	(92,538.36)	(98,423.87)	(5,885.51)
40330	Wholesale Beer Tax	185,000.00	(1,825.18)	(2,029.01)	(203.83)
40390	Other Statutory Local Taxes	11,500.00	(54,205.35)	(79,850.60)	(25,645.25)
41140	Cable Tv Franchise	160,000.00	(712.50)	(237.50)	475.00
41510	Beer Permits	1,000.00	(120,893.75)	(111,856.16)	9,037.59
41520	Building Permits	200,000.00	(4,146.84)	(4,495.04)	(348.20)
42110	Fines	10,000.00	(6,830.28)	(11,542.45)	(4,712.17)
42120	Officers Costs	20,000.00	(1,618.46)	(3,281.56)	(1,663.10)
42140	Drug Control Fines	4,000.00	(2,678.71)	(2,805.53)	(126.82)
42141	Drug Court Fees	5,500.00	(5,532.63)	(4,946.41)	586.22
42150	Jail Fees	10,000.00	(17.79)	(11.85)	5.94
42160	District Attorney General Fees	0.00	(705.01)	(488.77)	216.24
42180	Dui Treatment Fines	1,000.00	(1,417.35)	(4,398.43)	(2,981.08)
42190	Data Entry Fee - Circuit Court	8,000.00	(18.05)	(28.97)	(10.92)
42191	Courtroom Security Fee	0.00	(2,288.21)	(2,606.37)	(318.16)
42192	Victims Assistance Assessments	5,000.00	(10,146.08)	(6,838.13)	3,307.95
42310	Fines	15,000.00	(36,726.86)	(37,377.86)	(651.00)
42320	Officers Costs	72,000.00	(2,378.40)	(1,060.86)	1,317.54
42340	Drug Control Fines	5,000.00	(945.94)	(1,473.32)	(527.38)
42341	Drug Court Fees	2,500.00	(44,081.76)	(39,333.36)	4,748.40
42350	Jail Fees	80,000.00	(142.38)	(140.06)	2.32
42360	District Attorney General Fees	500.00	(2,228.59)	(2,116.72)	111.87
42380	Dui Treatment Fines	5,000.00	(10,690.43)	(9,513.00)	1,177.43
42390	Data Entry Fee/General Sessions Court	20,000.00	(152.00)	(44.65)	107.35
42391	Courtroom Security Fee	100.00			

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42392	Victims Assistance Assessments	30,000.00	(10,193.38)	(12,471.37)	(2,277.99)
42410	Fines	3,500.00	(905.35)	(1,709.29)	(803.94)
42420	Officers Costs	20,000.00	(9,889.84)	(8,308.21)	1,581.63
42450	Jail Fees - Juvenile Court	10,000.00	(4,153.75)	(3,595.25)	558.50
42490	Data Entry Fee - Juvenile Court	2,750.00	(1,309.59)	(1,403.29)	(93.70)
42520	Officers Costs	25,000.00	(11,753.39)	(13,911.00)	(2,157.61)
42530	Date Entry Fee - Chancery Court	10,750.00	(6,224.00)	(5,749.95)	474.05
42591	Courtroom Security Fee	2,500.00	(2,097.60)	(2,001.65)	95.95
42610	Fines	1,500.00	(1,995.00)	(1,140.00)	855.00
42910	Proceeds From Confiscated Property	0.00	(7,528.32)	0.00	7,528.32
42990	Other Fines, Forfeitures, & Penalties	0.00	0.00	0.00	0.00
43120	Patient Charges	6,955,000.00	(3,717,999.13)	(3,776,131.86)	(58,132.73)
43170	Work Release Charges For Board	0.00	(24,415.00)	0.00	24,415.00
43180	Health Department Collections	253,000.00	(102,819.54)	(127,404.36)	(24,584.82)
43190	Other General Service Charges	176,500.00	(27,450.03)	(74,834.30)	(47,384.27)
43194	Service Charges	35,000.00	(18,971.04)	(18,955.00)	16.04
43340	Recreation Fees	200,000.00	(137,643.10)	(70,301.74)	67,341.36
43350	Copy Fees	1,400.00	(1,000.00)	(924.50)	75.50
43365	Archives & Records Management Fee	30,000.00	(15,790.34)	(14,664.33)	1,126.01
43370	Telephone Commissions	185,000.00	(103,701.31)	(94,040.76)	9,660.55
43383	Additional Fees - Titling and	180,000.00	(59,727.00)	(61,965.00)	(2,238.00)
43392	Data Processing Fee - Register	20,000.00	(11,792.00)	(11,030.00)	762.00
43394	Data Processing Fees - Sheriff	12,000.00	(6,368.24)	(6,249.77)	118.47
43395	Sexual Offender Registration Fee -	8,000.00	(1,200.00)	(1,800.00)	(600.00)
43396	Data Processing Fee - Co Clerk	14,800.00	(4,461.00)	(4,788.00)	(327.00)
43399	Vehicle Regis Reinstatement Fees	10,000.00	(6,157.63)	(6,567.53)	(409.90)
43517	Tuition-Other	15,000.00	(21,415.00)	(2,065.00)	19,350.00
43990	Other Charges For Services	9,000.00	(3,558.00)	(3,573.00)	(15.00)
44110	Investment Income	700,000.00	(51.80)	(49.00)	2.80
44120	Lease/Rentals/PPP	84,500.00	(49,481.02)	(46,080.02)	3,401.00
44130	Sale Of Materials And Supplies	5,500.00	(1,975.47)	(1,915.71)	59.76
44131	Commissary Sales	60,000.00	(40,317.52)	(36,761.93)	3,555.59
44170	Miscellaneous Refunds	10,500.00	(7,638.30)	(14,690.77)	(7,052.47)
44530	Sale Of Equipment	17,500.00	(15,032.98)	(9,623.22)	5,409.76
44560	Damages Recovered From Individuals	500.00	(110.00)	(267.50)	(157.50)
44570	Contributions & Gifts	2,500.00	(5,173.00)	(28,055.50)	(22,882.50)
44990	Other Local Revenues	49,500.00	(65,430.41)	(130,021.28)	(64,590.87)
45510	County Clerk	1,355,000.00	(559,165.71)	(538,881.23)	20,284.48
45540	General Sessions Court Clerk	1,100,000.00	(438,226.74)	(528,323.18)	(90,096.44)
45550	Clerk And Master	350,000.00	(196,277.74)	(168,824.23)	27,453.51
45580	Register	375,000.00	(229,799.40)	(200,847.69)	28,951.71
45590	Sheriff	70,000.00	(42,015.25)	(38,786.00)	3,229.25
45610	Trustee	1,900,000.00	(1,119,533.79)	(1,094,346.03)	25,187.76
46110	Juvenile Services Program	9,000.00	0.00	(9,000.00)	(9,000.00)
46140	Aging Programs	93,000.00	0.00	0.00	0.00
46190	Other General Government Grants	327,970.63	(73,975.00)	0.00	73,975.00
46210	Law Enforcement Training Program	48,000.00	0.00	(54,400.00)	(54,400.00)
46220	Drug Control Grants	133,500.00	0.00	(73,624.96)	(73,624.96)
46240	School Resource Officer Grants	1,275,000.00	0.00	(1,275,000.00)	(1,275,000.00)
46290	Other Public Safety Grants	140,573.00	0.00	(453,836.56)	(453,836.56)
46310	Health Department Programs	744,000.00	(100,782.04)	(166,081.01)	(65,298.97)
46390	Other Health & Welfare Grants	277,000.00	0.00	0.00	0.00
46490	Other Public Works Grants	0.00	(39,681.26)	(41,334.41)	(1,653.15)

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46830	Beer Tax	20,000.00	(16,273.14)	(9,684.50)	6,588.64
46840	Alcoholic Beverage Tax	160,000.00	(75,927.66)	(75,391.32)	536.34
46845	Opioid Settlement Funds - TN	75,000.00	(75,000.00)	0.00	75,000.00
46850	Mixed Drink Tax	5,000.00	(12,728.50)	(7,089.50)	5,639.00
46851	State Revenue Sharing - TVA	280,000.00	(155,203.22)	(139,398.46)	15,804.76
46852	State Revenue Sharing -	115,000.00	(53,267.22)	(53,283.35)	(16.13)
46855	State Shared Sports Gaming Privilege	50,000.00	(33,648.45)	(30,271.59)	3,376.86
46870	Emergency Hospital - Prisoners	0.00	(86,172.24)	0.00	86,172.24
46915	Contracted Prisoner Boarding	3,500,000.00	(958,346.00)	(1,823,036.00)	(864,690.00)
46960	Registrar's Salary Supplement	16,000.00	(7,582.00)	(7,582.00)	0.00
46980	Other State Grants	260,944.00	(171,444.00)	(172,324.97)	(880.97)
46990	Other State Revenues	73,400.00	(37,191.51)	(37,569.99)	(378.48)
47220	Civil Defense Reimbursement	16,373.91	0.00	0.00	0.00
47235	Homeland Security Grants	25,425.00	0.00	0.00	0.00
47240	Medicaid	275,000.00	(151,590.00)	(130,126.50)	21,463.50
47590	Other Fed. Thru State	5,154,461.25	(181,535.17)	(159,265.65)	22,269.52
47990	Other Direct Federal Revenue	327,730.00	(351,149.36)	(24,756.33)	326,393.03
48130	Contributions	2,500.00	(16,334.25)	(11,819.60)	4,514.65
48140	Contracted Services	464,400.00	(174,523.51)	(62,090.71)	112,432.80
48610	Donations	13,300.00	(20,075.35)	(17,321.21)	2,754.14
48990	Other	11,220.63	(9,980.63)	(835.78)	9,144.85
48991	Opioid Settlement Funds - Past	0.00	(105,181.45)	(151,028.58)	(45,847.13)
49600	Proceeds From Sale Of Capital Assets	0.00	(35,916.00)	(22,606.65)	13,309.35
49700	Insurance Recovery	32,767.54	(38,244.89)	(20,443.66)	17,801.23
Total Revenue		50,375,485.96	(20,773,793.99)	(23,176,775.22)	(2,462,657.87)
					Short from 24/25

Expenditures					
51100	County Commission	(406,439.00)	218,829.66	233,127.98	(14,298.32)
51210	Board Of Equalization	(31,148.00)	1,614.75	501.18	1,113.57
51240	Other Boards & Committees	(400,498.00)	244,733.24	231,430.36	13,302.88
51300	County Mayor/Executive	(345,586.00)	171,932.94	143,578.79	28,354.15
51310	Personnel Office	(229,200.00)	125,373.98	123,035.70	2,338.28
51400	County Attorney	(427,157.00)	229,973.37	254,889.97	(24,916.60)
51500	Election Commission	(532,268.00)	252,015.72	417,630.50	(165,614.78)
51600	Register Of Deeds	(566,395.00)	347,957.37	297,686.46	50,270.91
51720	Planning	(410,880.00)	214,159.51	221,719.17	(7,559.66)
51730	Building	0.00	0.00	2,007.74	(2,007.74)
51800	County Buildings	(968,166.00)	510,684.07	485,412.46	25,271.61
51810	Other Facilities	(91,878.00)	46,157.67	35,555.18	10,602.49
51900	Other General Administration	(1,108,868.11)	795,519.33	813,225.09	(17,705.76)
51910	Preservation Of Records	(117,833.14)	71,876.20	34,294.88	37,581.32
52100	Accounting & Budgeting	(815,465.00)	471,254.69	446,512.36	24,742.33
52200	Purchasing	(221,650.00)	122,154.99	104,612.25	17,542.74
52300	Property Assessor's Office	(958,043.00)	522,342.59	492,211.58	30,131.01
52400	County Trustee's Office	(855,638.00)	514,722.28	476,068.11	38,654.17
52500	County Clerk's Office	(1,262,771.00)	721,517.38	668,504.13	53,013.25
52600	Data Processing	(493,178.00)	349,323.48	288,643.77	60,679.71
53100	Circuit Court	(1,546,133.00)	887,331.37	922,553.09	(35,221.72)
53200	Criminal Court	(1,550.00)	1,000.00	1,000.00	0.00
53310	General Sessions Judge	(652,178.00)	391,697.42	398,510.45	(6,813.03)
53330	Drug Court	(199,500.00)	92,291.96	74,772.98	17,518.98
53400	Chancery Court	(619,613.00)	367,775.99	360,104.78	7,671.21
53500	Juvenile Court	(714,749.00)	426,693.27	470,790.26	(44,096.99)

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53600	District Attorney General	(443,644.00)	233,677.24	237,553.52	(3,876.28)
53610	Office Of Public Defender	(41,895.00)	23,393.75	19,800.85	3,592.90
53700	Judicial Commissioners	(2,000.00)	107.13	693.00	(585.87)
53800	Probate Court	(2,200.00)	469.32	380.85	88.47
53900	Other Admin Of Justice (Pre-Trial	(217,896.00)	117,250.01	77,655.22	39,594.79
53920	Courtroom Security	(23,000.00)	7,667.56	3,934.08	3,733.48
53930	Victim Assistance Programs	(35,000.00)	12,481.59	12,890.57	(408.98)
54110	Sheriff Department	(8,231,293.75)	4,773,691.39	4,638,423.20	135,268.19
54210	Jail	(9,464,979.00)	6,120,487.13	4,819,442.38	1,301,044.75
54230	Correct Incentive Program	(238,878.00)	110,982.72	104,169.55	6,813.17
54260	Commissary	(35,000.00)	27,325.84	12,312.30	15,013.54
54310	Fire Prevention & Control	(39,799.00)	0.00	0.00	0.00
54410	Civil Defense	(4,877,867.68)	1,041,099.10	491,821.49	549,277.61
54420	Rescue Squad	(50,000.00)	0.00	27,500.00	(27,500.00)
54490	Other Emergency Management	(1,211,327.00)	748,314.48	594,621.42	153,693.06
54610	County Coroner/Medical Exam.	(400,000.00)	400,000.00	400,000.00	0.00
54900	Fleet Service	(660,093.00)	396,816.63	387,434.02	9,382.61
55110	Local Health Center	(1,870,133.00)	1,397,248.73	67,540.19	1,329,708.54
55120	Rabies And Animal Control	(481,936.00)	266,130.11	245,683.27	20,446.84
55130	Ambulance/Emergency Medical	(8,881,275.29)	5,613,119.17	4,882,618.68	730,500.49
55160	Dental Health Program	(524,877.00)	280,459.80	293,174.42	(12,714.62)
55190	Other Local Health Services	(684,000.00)	269,372.36	205,680.41	63,691.95
55390	Appropriation To State	(123,486.00)	0.00	0.00	0.00
56300	Senior Citizens Assistance	(378,839.00)	234,395.43	93,841.63	140,553.80
56700	Parks & Fair Boards	(303,000.00)	0.00	0.00	0.00
57100	Agricultural Ext. Service	(223,462.00)	97,074.47	82,788.61	14,285.86
57500	Soil Conservation	(48,277.00)	33,035.33	26,951.68	6,083.65
57800	Storm Water Management	(35,110.00)	32,950.00	32,950.00	0.00
58120	Industrial Development	(7,500.00)	7,500.00	7,500.00	0.00
58190	Other Economic & Comm Develop	(2,143,651.63)	291,979.20	0.00	291,979.20
58300	Veterans Services	(118,138.00)	62,572.66	62,355.55	217.11
58400	Other Charges	(664,700.00)	481,761.67	416,845.22	64,916.45
58500	Contributions to Other Agency	0.00	0.00	130.53	(130.53)
58900	Miscellaneous	(314,091.00)	234,208.11	145,320.18	88,887.93
59100	Transfers Out	(50,000.00)	50,000.00	0.00	50,000.00
Total	Expenditures	(56,804,132.60)	31,464,504.16	26,390,392.04	5,074,112.12
101	General Government		10,690,710.17	3,213,616.82	

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