



BUDGET COMMITTEE AGENDA

May 07, 2026, at 4:00 PM, Room 312

1. Appearance of Citizens
2. Approval of Agenda
3. Contracts with Legal Approval
 - A. **Dex Imaging, Clerk & Master, Contract #26-0126** – Five-year copier lease \$70 per month plus copy charges.
 - B. **Canon, Detention Facility Booking Office, Contract #26-0127** – Five-year copier lease for \$48.83 per month plus copy charges.
 - C. **Canon, Detention Facility Booking Office, Contract #26-0128** – Five-year copier lease for \$48.83 per month plus copy charges.
 - D. **City of Clinton, Office of the Mayor, Contract #26-0137** – Intergovernmental agreement for the new EOC Land/Building.
4. Contracts Pending Legal Approval
 - A. **Sysco Corporation, School Nutrition, Contract #26-0135** – Five-year contract for Food, Non-Food and Smallwares, with pricing established through a competitive bidding process.
 - B. **US Cellular, IT Department, Contract #26-0133** – Five-year phone services agreement for \$107 per month.
5. EMA Purchase Request

Request from EMA to Purchase Three demo (used for 10 hours each)
Kenwood Radios from Burrell Enterprises, a company owned by part-time

EMA employee Matt Burrell. The purchase totals \$16,362.30. State contract pricing is \$27,489.60. Per the Law Director, conflict of interest is on file.

6. Capital Asset Surplus Request

Basketball court at Clinton High School from School Maintenance. The court is operable but does not work logistically. It was purchased in September 2025. Starting bid is \$30,000.

7. Capital Assets Sold – Informational Only

Description	Department	Condition	Starting Bid	Winning Bid
2015 Ford Explorer	Sheriff	Operable	\$500	\$2,225

- 8. Cash and Fund Balance Report, etc..... Robby Holbrook
- 9. Consent Agenda Transfers, not requiring Commission approval (1-19A)
- 10.AC Schools / Marcus Bullock Appropriations & Transfers (20-26)
- 11.Highway/Gary Long..... Appropriations (27)
- 12.EMS/Nathan Sweet..... Appropriation & Transfer (28-29)
- 13.Sheriff/Russell Barker Appropriations & Transfers (30-34)
- 14.Mayor/Terry Frank Appropriations & Transfer (35-38)
- 15.Finance/Robby Holbrook Transfers (40-42)
- 16.Health/Charles Turner Transfer (43)

SECTIONS:

Grant Application (A)

FY 26/27 Budget Hearings..... (B)

New Business/Create Task Force for Sale of old Claxton School Property .. (C)

Unfinished Business/Park Road Project Funding (D)

**ANDERSON COUNTY GOVERNMENT
CASH AND FUND BALANCE REPORT
April 30, 2026**

FUND	DESCRIPTION	NON-SPENDABLE	RESTRICTED FUNDS	COMMITTED FUNDS	ASSIGNED FUNDS	UNASSIGNED FUND BALANCE	TOTAL FUND BALANCE	CASH
101	General Fund	\$ -	\$ 1,064,065	\$ 333,725	\$ 1,741,730	\$ 11,335,654 *	\$ 14,475,174	\$ 20,573,432
115	Library Fund	\$ -	\$ 175,633	\$ -	\$ -	\$ -	\$ 175,633	\$ 298,814
116	Solid Waste/Sanitation Fund	\$ -	\$ 693,436	\$ 17,726	\$ -	\$ -	\$ 711,162	\$ 1,354,460
120	Opioid Abatement	\$ -	\$ -	\$ 797,504	\$ -	\$ -	\$ 797,504	\$ 795,135
121	American Rescue Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,055,353
122	Drug Control Fund	\$ -	\$ 139,101	\$ 8,754	\$ -	\$ -	\$ 147,855	\$ 150,757
127	Channel 95 Fund	\$ -	\$ -	\$ -	\$ 21,056	\$ -	\$ 21,056	\$ 30,654
128	Tourism Fund	\$ -	\$ 788,306	\$ -	\$ 101,440	\$ -	\$ 889,746	\$ 1,071,442
131	Highway Fund	\$ 47,550	\$ 269,737	\$ 834,883	\$ -	\$ -	\$ 1,152,170	\$ 4,145,451
141	General Purpose School Fund	\$ -	\$ -	\$ 10,446,365	\$ -	\$ -	\$ 10,446,365	\$ 20,861,549
143	Central Cafeteria	\$ 112,744	\$ 4,358,986	\$ -	\$ -	\$ -	\$ 4,471,730	\$ 43,345,940
151	General Debt Service Fund	\$ -	\$ 872,902	\$ -	\$ -	\$ -	\$ 872,902	\$ 1,979,994
152	Rural Debt Service Fund	\$ -	\$ 587,730	\$ -	\$ -	\$ -	\$ 587,730	\$ 602,065
156	Education Debt Service Fund	\$ -	\$ 96,991	\$ -	\$ -	\$ -	\$ 96,991	\$ 198,383
171	Capital Projects Fund	\$ -	\$ 58,601	\$ -	\$ -	\$ -	\$ 58,601	\$ 6,548,512
177	Education Capital Projects Fund	\$ -	\$ 64,899	\$ -	\$ -	\$ -	\$ 64,899	\$ 9,568,877
263	Employee Benefit Fund	\$ 27,936	\$ -	\$ -	\$ 821,748	\$ -	\$ 849,684	\$ 1,204,906
		\$ 188,230	\$ 9,170,387	\$ 12,438,957	\$ 2,685,974	\$ 11,335,654	\$ 35,819,202	\$ 113,785,724

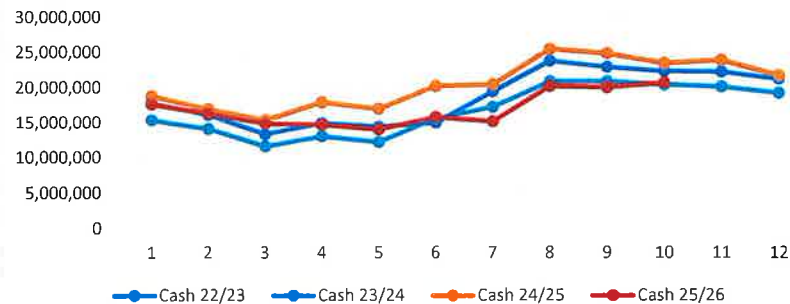
* General Unassigned Fund Balance limit of \$8M requiring 2/3 (11) votes for budget amendments.

Cash Trends

April

Cash 21/22	17,847,755
Cash 22/23	20,337,855
Cash 23/24	22,262,740
Cash 24/25	23,341,403
Cash 25/26	20,573,432

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	\$630,239.61	\$1,020,056.12	\$98,438.40	\$60,473.20	\$2,510,022.84	\$126,380.12	\$38,475.82	\$4,484,086.11	4.3%
January	\$704,177.18	\$1,155,055.15	\$116,047.87	\$67,072.80	\$3,220,646.12	\$138,691.87	\$38,075.94	\$5,439,766.93	8.7%
February	\$499,389.57	\$923,402.71	\$89,350.53	\$40,086.01	\$2,350,538.52	\$124,907.83	\$19,222.32	\$4,046,897.49	6.2%
March	\$469,982.16	\$862,100.68	\$89,004.09	\$41,914.84	\$2,331,101.06	\$116,309.71	\$34,088.05	\$3,944,500.59	3.0%
April									
May									
June									
Totals:	\$5,065,848.69	\$8,853,630.94	\$893,613.58	\$438,823.02	\$24,211,932.29	\$1,160,397.60	\$301,454.02	\$40,925,700.14	

Local Option Sales Tax - Total Net Collections

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

ARPA PROJECTS

	ARPA Funding Eligibility Category	REVENUE LOSS	OTHER ELIGIBILITIES	TOTAL			
	Total ARPA Allocation	\$ 10,000,000.00	\$ 4,952,074.00	\$ 14,952,074.00			
	-Less Budgeted To-Date	\$ (10,262,639.51)	\$ (5,120,393.55)	\$ (15,383,033.06)			
	Remaining Allocation	\$ (262,639.51)	\$ (168,319.55)	\$ (430,959.06)			
	<i>Interest earned and balance of allocations</i>	<i>\$ 468,482.27</i>	<i>\$ (430,959.06)</i>				
		Total Interest Remaining		\$ 37,523.21			
	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
31	Dental Clinic Redesign/Relocation/Bldg Improvements	\$ 604,000.00	\$ 603,999.99	\$ 0.01	Complete	YES	9/18/2023
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
37	EMS Vehicles FY25	\$ 422,819.10	\$ 422,819.10	\$ -	Complete	NO	8/19/2024
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	\$ 327,094.95	\$ 52,419.97	In Progress	YES	6/19/2023
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	\$ 14,369,317.08	\$ 1,013,715.98			

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

0084091

TRANSFER: X

APPROPRIATION:

DEPARTMENT: Finance

FROM: Robby Holbrook

INCREASE	CODE DESCRIPTION	AMOUNT
See Attached		\$ 3,301.00
		\$ -
		\$ 3,301.00
INCREASE		
See Attached		\$ 3,301.00
		\$ -
	Total	\$ 3,301.00

Motion

To Approve

To Refer

With W/O

Seconded _____

Motion _____

Detailed Justification / Explanation :

Benefit cleanup at year end. *All transfers within own department.*

Impact on 26/27 Budget - No

①

Transfers within Department
Benefit Codes BA for June

			Increase	Decrease
101	51240	204	10.00	
101	51240	207	750.00	
101	51240	208	156.00	
101	51240	299	25.00	
			<u>941.00</u>	
101	51240	201		900.00
101	51240	212		41.00
				<u>941.00</u>
HR				
101	51310	208	300.00	
101	51310	210	40.00	
			<u>340.00</u>	
101	51310	204		340.00
Planning				
101	51720	206	15.00	
101	51720	207	1,020.00	
101	51720	208	35.00	
101	51720	210	20.00	
			<u>1,090.00</u>	
101	51720	201		1,090.00
County Clerk				
101	52500	208	850.00	
101	52500	299	80.00	
			<u>930.00</u>	
101	52500	201		930.00

Total \$ 3,301.00

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TYPE OF AMENDMENT

TRANSFER: X
DEPARTMENT: Finance

APPROPRIATION:
FROM: Robby Holbrook

0084092

INCREASE	CODE DESCRIPTION	AMOUNT
101-52100-207	Finance - Health Insurance	\$ 3,000.00
101-52100-208	Finance - Dental	\$ 40.00
		\$ 3,040.00
DECREASE		
101-52100-201	Finance - Social Security	\$ 1,520.00
101-52100-204	Finance - Retirement	\$ 1,520.00
	Total	\$ 3,040.00

5,650
5,500

Motion

To Approve

To Refer

With W/O

Seconded _____

Motion

Detailed Justification / Explanation :

Health and dental budget codes are running short due to five employee changes this fiscal year, along with the selection of new, unbudgeted plans. These changes have also impacted Social Security with gaps in employment and retirement contributions, as new employees are required to wait six months before becoming eligible for retirement benefits.

Impact on 26/27 Budget - No

2

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: Finance

FROM: Robby Holbrook

0084093

INCREASE	CODE DESCRIPTION	AMOUNT
101-52200-348	Purchasing - Postage	\$ 300.00
101-52200-435	Purchasing - Office Supplies	\$ 450.00
	Total	\$ 750.00
DECREASE		
101-52200-524	Purchasing - Staff Development	\$ 300.00
101-52200-349	Purchasing - Printing, Stationery and Forms	\$ 250.00
101-52200-355	Purchasing - Travel	\$ 200.00
	Total	\$ 750.00

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 :

The Purchasing Department has experienced postage cost increases over the past two years, yet the budget has not been adjusted accordingly. We have been exploring alternative methods for sending purchase orders that don't rely on traditional mail.

Impact on 26/27 Budget - No

3

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:

4/22/2025

DEPARTMENT:

FROM:

0084095

Drug Court

Judge Spitzer

Increase	CODE DESCRIPTION	AMOUNT
101-53330-207	Drug Court - Medical Insurance	\$ 8,740.00
101-53330-208	Drug Court - Dental Insurance	\$ 450.00
101-53330-299	Drug Court - Other Fringe Benefits	\$ 46.00
	TOTAL	\$ 9,236.00

Decrease	CODE DESCRIPTION	AMOUNT
101-53330-201	Drug Court - Social Security	\$ 272.00
101-53330-204	Drug Court - State Retirement	\$ 964.00
101-53330-435	Drug Court - Office Supplies	\$ 3,000.00
101-53330-499	Drug Court - Other Supplies & Materials	\$ 5,000.00
	TOTAL	\$ 9,236.00

290
1950
3006
6,350

Detailed Justification / Explanation :

To pay for benefits not accounted for in the original budget.

Grant allowed change in budget

Impact on 26/27 budget - No effect

5

ANDERSON COUNTY BUDGET AMENDMENT REQUEST

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

TYPE OF AMENDMENT

TRANSFER:

APPROPRIATION:

0084096

DEPARTMENT:

FROM:

JUVENILE

Tracy Spitzer

04/02/05 08:42:15 AM

INCREASE / DECREASE	CODE DESCRIPTION	AMOUNT
101-53500-355	Travel	\$1,500.00
		\$ 1,500.00

268

INCREASE / DECREASE	CODE DESCRIPTION	AMOUNT
101-53500-435	Office Supplies	\$1,500.00
		\$ 1,500.00

Detailed Justification / Explain:

IT Department Head Brian Young states that the State of TN Comptroller's office is demanded that all computers be updated to Windows 11, I have 5 mandatory computers to update, however can only afford 3 at this time. I will be asking for money to update the other two.

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

For this code, this is a one time amendment.

Please attach additional sheet if more information is needed

6

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:

APPROPRIATION:

DEPARTMENT:

FROM:

0084098

Pre-Trial Release _____

Tyler Lamb, Interim Director _____

5/1/2026

Increase	CODE DESCRIPTION	AMOUNT
101-53900-709	Data Processing	2,700 ⁰⁰
TOTAL		\$ 2,700. ⁰⁰

Decrease	CODE DESCRIPTION	AMOUNT
101-53900-499	Other Supplies	2,700
TOTAL		\$ 2,700

2700

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 :

Two replacement computers are needed for current computers that are nearing end of life cycle, and are not compatible with Windows 11. These devices will no longer receive security updates, which could pose a security risk, per the comptroller. This request is a one-time budget transfer to the correct account for purchase of two new computers.

Impact on 26/27 budget - None

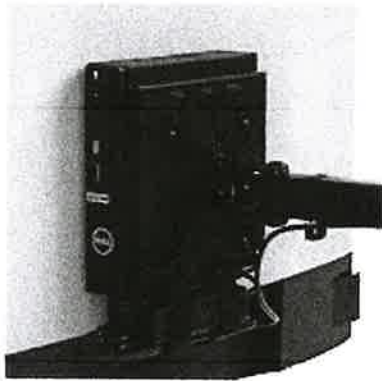
IT approved

price keeps increasing

8

Shopping Cart

Price



**HumanCentric Dual VESA Mount
Compatible with Dell OptiPlex Micro**

\$39⁹⁷

Government Price

In Stock

For 's Wish List

FREE delivery Mon, May 4

FREE Returns

Buy 5, save 3%

2

Delete

Save for
later

Need more than 295

Share



**Dell Pro Micro QCM1250 Business Mini
Desktop Computer, New OptiPlex Version,**

\$1,098⁹⁹

Business Price

In Stock

Shipped from: ProTech PC

For 's Wish List

FREE delivery Mon, May 4

FREE Returns

Size: 32GB RAM | 1TB SSD

Style: Intel Core i5-14500T

2

Delete

Save for
later

Need more than 10

Share

Subtotal (4 items): \$2,277.92

The price and availability of items at Amazon.com are subject to change. The Cart is a temporary place to store a list of your items and reflects each item's most recent price. [Learn more](#)

8

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:

0084099

DEPARTMENT:

FROM:

Sheriff's Department

Zach Allen/ Russell Barker

5/4/2026

Decrease		CODE DESCRIPTION					AMOUNT
101-54210-415		Jail- Electricity					\$80,000.00
101-54210-454		Jail- Water & Sewer					80,000.00 130,000.00
						TOTAL	\$110,000.00

108,013
43,024

Increase		CODE DESCRIPTION					AMOUNT
101-54210-399		Jail - Other Contracted Services					\$110,000.00
						TOTAL	\$110,000.00

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 cover food and pharmaceuticals for inmates

9

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: Fire Prevention & Control FROM:

0084101

DECREASE	CODE DESCRIPTION	AMOUNT
101-54310-499	Fire Prevention & Control - Other Supplies & Ma	\$ 317.16
	Total	\$ -
INCREASE	CODE DESCRIPTION	
101-54310-524	Fire Prevention & Control - Staff Development	\$ 50.00
101-54310-355	Fire Prevention & Control - Travel	\$ 245.34
101-54310-451	Fire Prevention & Control - Uniforms	\$ 21.82
	TOTAL	\$ 317.16
Motion <input type="checkbox"/> To Approve <input type="checkbox"/> To Refer <input type="checkbox"/> With <input type="checkbox"/> W/O		
Seconded Motion _____		
Cleaning up budget codes for auditing purposes.		
Impact on 25/26 Budget - No		

600

11

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

TYPE OF AMENDMENT

TRANSFER: X

APPROPRIATION:

DEPARTMENT: EMA

FROM: Joe Mead

0084102

Accounting

4/28/2026

INCREASE / DECREASE (circle one)	CODE DESCRIPTION	AMOUNT
101.54410-707	Communications Equipment	\$20,000.00
101.54410-499	Other Supplies	\$ 2,118.00
101.54410-307-0200	Internet Service	\$ 2,760.00
101.54410-719	Office Equipment	\$ 3,732.00
101.54410-434	Natural Gas	\$ 2,000.00
101.54410-450	Tires & Tubes	\$ 800.00
	TOTAL	\$31,410.00

INCREASE / DECREASE (circle one)	CODE DESCRIPTION	AMOUNT
101.54410-399-ORRCA	Other Contracted Services-ORRCA	\$ 20,000.00
101.54410-399-ORRCA	Other Contracted Services-ORRCA	\$ 2,118.00
101.54410-399-ORRCA	Other Contracted Services-ORRCA	\$ 2,760.00
101.54410-399-ORRCA	Other Contracted Services-ORRCA	\$ 3,732.00
101.54410-399	Other Contracted Services	\$ 1,300.00
101.54410-435	Office Supplies	\$ 700.00
101.54410-338	Maintenance & Repair of Vehicles	\$ 800.00
	TOTAL	\$ 31,410.00

32,026
1,300
950
4,796

Motion

To Approve

To Refer

With W/O

Seconded _____

Motion _____

Detailed Justification / Explanation: Th SEE ATTACHED

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

12

FROM	TO	AMOUNT	JUSTIFICATION
101.54410-399 ORRCA	101.54410-707 Communication Eqp	\$20,000	The purchase of triband mobile radios to allow more robust communication & interoperability
101.54410-399 ORRCA	101.54410-499 Other Supplies	\$2,118	Purchase two Starlink systems to enhance operational readiness and response capabilities
101.54410-399 ORRCA	101.54410-307-0200 Internet Service	\$2,760	Service contract – 1 year Starlink
101.54410-399 ORRCA	101.54410-719 Office Equipment	\$3,732	2 Dell laptops for EMA employees to serve as mobile workstations while on scene or traveling, replacing out of date units (IT approved)
101.54410-399 Other	101.54410-434 Natural Gas	\$1,300	Natural Gas service to finish fiscal year
101.54410-435 Office Supplies	101.54410-434 Natural Gas	\$700	Natural Gas service to finish fiscal year
101.54410-338 M&R Vehicle	101.54410-450 Tires & Tubes	\$800	To purchase tires for EMA vehicle

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:

0084103

DEPARTMENT:

FROM:

Sheriff's Department

Russell Barker

5/1/2026

Decrease		CODE DESCRIPTION						AMOUNT
101-54490-207		Other Emergency Management- Medical Insurance						\$1,350.00
						TOTAL	\$1,350.00	

12,100

Increase		CODE DESCRIPTION						AMOUNT
101-54490-204		Other Emergency Management- State Retirement						\$1,350.00
						TOTAL	\$1,350.00	

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 cover emergency management benefit codes

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:

DEPARTMENT:

FROM:

Anderson County Fleet Services

John Vickery, Fleet Service Director

DATE 4/29/2026

JV
0084104

INCREASE / DECREASE (circle one)	CODE DESCRIPTION	AMOUNT
101-54900-435	Office supplies	\$800
101-54900-452	Utilities	\$2,000
101-54900-450	Tires	\$ 4,000.00
101-54900-524	Staff Development	\$ 1,000.00
101-54900-790	other equipment	\$ 4,000.00
		\$ 11,800.00

INCREASE / DECREASE (circle one)	CODE DESCRIPTION	
101-54900-320		\$4,000
101-54900-355		\$2,000
101-54900-338		\$ 2,000.00
101-54900-453		\$ 3,800.00

Motion <input type="checkbox"/> To Approve <input type="checkbox"/> To Refer <input type="checkbox"/> With <input type="checkbox"/> W/O		
Seconded _____		
Motion		\$ 11,800.00

Detailed Justification / Explanation :

Utilities 101-54900-452, increased due to waste oil heaters being inoperative.

101-54900-435,450 office supplies and tires for the rest of budget year

101-54900-790, to purchase equipment that does not meet capital outlay

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

None / One time transfer.

14

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:

0084106

DEPARTMENT: ANIMAL CONTROL

FROM: Damon McKenna

DATE: 4/7/2026

INCREASE DECREASE (circle one)		AMOUNT
101.55120-320	Dues And Memberships	\$104.00

INCREASE DECREASE (circle one)		
101.55120-450	Tires And Tubes	\$104.00

3,724

Motion <input type="checkbox"/> To Approve <input type="checkbox"/> To Refer <input type="checkbox"/> With <input type="checkbox"/> W/O	
Seconded _____	
Motion	\$ 104.00

Detailed Justification / Explanation :

There is \$46 left in the dues and membership budget code. It is time to renew the NACA membership which is \$150.

permanent increase)

16

ANDERSON COUNTY BUDGET AMENDMENT REQUEST

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

TYPE OF AMENDMENT

DATE: 4/6/2026

0084108

TRANSFER:

APPROPRIATION:

DEPARTMENT: **AC LIBRARY BOARD**

FROM: Rocky Top Public Library

DECREASE	CODE DESCRIPTION	AMOUNT
115-56500-432-3000	Books	430.00
		\$ 430.00

6,299

INCREASE	CODE DESCRIPTION	AMOUNT
115-56500-430-3000	Data Processing	430.00
		\$ 430.00

DETAILED JUSTIFICATION/ EXPLANATION and PURPOSE OF THIS REQUEST :

Verso raised their price this year unexpectedly and I didn't have enough in the budget line to cover the increase.

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

One time amendment.

Request Approved by the ACLB
 Date:

18

ANDERSON COUNTY BUDGET AMENDMENT REQUEST

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

TYPE OF AMENDMENT

DATE: 4/6/2026

TRANSFER:

APPROPRIATION: 0084109

DEPARTMENT: **AC LIBRARY BOARD**

FROM: Rocky Top Public Library

DECREASE	CODE DESCRIPTION	AMOUNT
115-56500-432-3000	Books	800.00
		\$ 800.00

6,299

INCREASE	CODE DESCRIPTION	AMOUNT
115-56500-307-3000	Communications	800.00
		\$ 800.00

DETAILED JUSTIFICATION/ EXPLANATION and PURPOSE OF THIS REQUEST :

Transfer needed to cover extremely high communications costs.

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

One time amendment.

Request Approved by the ACLB

Date:

19

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:

0084134

DEPARTMENT: Register of Deeds

FROM: Tim Shelton Register
(Department Contact Person)

DATE: April 15, 2026

<u>INCREASE / DECREASE CODE:</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
Decrease 101-51600-709	Data Processing Equipment	\$370.00

2000

<u>INCREASE / DECREASE CODE:</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
Increase 101-51600-524	Staff Development	\$200.00
Increase 101-51600-414	Duplicating Supplies	\$20.00
Increase 101-51600-355	Travel	\$150.00

Justification / Explanation: Registration Fee for Spring Conference 2026, to give a positive balance, East TN Register's Meeting Spring 2026

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

19A

ANDERSON COUNTY BUDGET AMENDMENT REQUEST

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

TYPE OF AMENDMENT

TRANSFER:

APPROPRIATION:

DEPARTMENT: Fiscal Services

FROM: Marcus Bullock

DATE: 4/30/2026

0084110

INCREASE <input checked="" type="checkbox"/> DECREASE <input type="checkbox"/>	CODE DESCRIPTION	AMOUNT
141-46513	TISA On-behalf Payments	\$ 120,000.00
Total		\$ 120,000.00

INCREASE <input checked="" type="checkbox"/> DECREASE <input type="checkbox"/>	CODE DESCRIPTION	AMOUNT
141-71100-595	TISA On-behalf Payments	\$ 120,000.00
Total		\$ 120,000.00

Motion _____

To Approve

To Refer

With W/O

Seconded Motion _____

Detailed Justification / Explanation :

To authorize the appropriation of funds paid on-behalf of the district by the Tennessee Department of Education. This appropriation and corresponding end of fiscal year journal entry is required by TDOE under TISA guidelines for reporting purposes.



ANDERSON COUNTY BUDGET AMENDMENT REQUEST

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

TYPE OF AMENDMENT

TRANSFER: APPROPRIATION:
 DEPARTMENT: Fiscal Services FROM: Marcus Bullock
 DATE: 4/30/2026

0084111

INCREASE <input checked="" type="checkbox"/> DECREASE <input type="checkbox"/>	CODE DESCRIPTION	AMOUNT
141-46510	Tennessee Investment in Student Achievement	\$ 124,750.00
Total		\$ 124,750.00

INCREASE <input checked="" type="checkbox"/> DECREASE <input type="checkbox"/>	CODE DESCRIPTION	AMOUNT
	141-72310-331 Board of Education - Legal Services	\$ 15,000.00
	141-72610-189 Operation of Plant - Other Salaries	\$ 30,000.00
	141-72610-201 Operation of Plant - Social Security	\$ 1,900.00
	141-72610-204 Operation of Plant - Retirement	\$ 2,400.00
	141-72610-212 Operation of Plant - Medicare	\$ 450.00
	141-72610-434 Operation of Plant - Natural Gas	\$ 55,000.00
	141-72610-454 Operation of Plant - Water and Sewer	\$ 20,000.00
Total		\$ 124,750.00

Motion _____

To Approve

To Refer

With W/O

Seconded Motion _____

Detailed Justification / Explanation :
 Appropriation of remainig TISA Outcomes funding for legal fees, utilities and summer custodial help.

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:

0084112

DEPARTMENT: SPECIAL EDUCATION DEPARTMENT FROM: KIM TOWE

DATE: 4/27/2026

INCREASE <input checked="" type="checkbox"/>	DECREASE <input type="checkbox"/>	CODE DESCRIPTION	AMOUNT
141	48610	Donations	\$ 622.00
Total			\$ 622.00

INCREASE <input checked="" type="checkbox"/>	DECREASE <input type="checkbox"/>	CODE DESCRIPTION	AMOUNT
141	72220-499	Other Supplies & Materials	\$ 622.00
Total			\$ 622.00

Motion _____

To Approve

To Refer

With W/O

Seconded Motion _____

Detailed Justification / Explanation : _____

To appropriate grant award funds for the purchase of supplies and materials required by Physical Therapists to support students with disabilities who receive physical therapy services.

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

0084113

TRANSFER:

APPROPRIATION:

DEPARTMENT: School Nutrition

FROM: RaeAnn Owens

DATE: 4/27/2026

INCREASE <input checked="" type="checkbox"/> DECREASE <input type="checkbox"/>	CODE DESCRIPTION	AMOUNT
143 47114	Food Service - USDA-Other-ETHRA Summer	\$ 260,000.00
		\$ -
		\$ -
		\$ -
		\$ -
Total		\$ 260,000.00

A

INCREASE <input checked="" type="checkbox"/> DECREASE <input type="checkbox"/>	CODE DESCRIPTION	AMOUNT
143 73100 162	Food Service - Clerical Personnel	\$ 25,000.00
143 73100 165	Food Service - Cafeteria Personnel	\$ 8,500.00
143 73100 201	Food Service - Social Security	\$ 2,000.00
143 73100 204	Food Service - Retirement	\$ 1,700.00
143 73100 212	Food Service - Medicare	\$ 500.00
143 73100 421	Food Service - Food Prep Supplies	\$ 30,000.00
143 73100 422	Food Service - Food Supplies	\$ 192,300.00
Total		\$ 260,000.00

B

C

D

E

F

G

H

Motion _____

To Approve

To Refer

With W/O

Seconded Motion _____

Detailed Justification / Explanation : _____

A: Projected Revenue from ETHRA for Summer feeding

B-H: Increases based on needs for payroll and supplies for Summer school.

23

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: *Major Line* APPROPRIATION:

DEPARTMENT: Fiscal Services FROM: Marcus Bullock 0084114

DATE: 4/30/2026

INCREASE <input checked="" type="checkbox"/> DECREASE <input type="checkbox"/>	CODE DESCRIPTION	AMOUNT
141-72320-307	Director of Schools - Communication	\$ 4,000.00
Total		\$ 4,000.00

INCREASE <input type="checkbox"/> DECREASE <input checked="" type="checkbox"/>	CODE DESCRIPTION	AMOUNT
141-72410-307	Office of Principal - Communication	\$ 4,000.00
Total		\$ 4,000.00

12,283

Motion _____

To Approve

To Refer

With W/O

Seconded Motion _____

Detailed Justification / Explanation :
District cellular communications through the end of the year.

ANDERSON COUNTY BUDGET AMENDMENT REQUEST

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

TRANSFER: *Payroll/Major Line* TYPE OF AMENDMENT
 APPROPRIATION:

0084115

DEPARTMENT: SPECIAL EDUCATION DEPARTMENT FROM: KIM TOWE

DATE: 4/27/2026

	INCREASE <input type="checkbox"/>	DECREASE <input checked="" type="checkbox"/>		CODE DESCRIPTION	AMOUNT	
			141	71200-399	OTHER CONTRACTED SERVICES	\$ 35,000.00
			141	71200-499	OTHER SUPPLIES & MATERIALS	\$ 3,500.00
			141	71200-725	SPECIAL EDUCATION EQUIPMENT	\$ 5,000.00
			141	72220-189	OTHER SALARIES & WAGES	\$ 62,310.00
			141	72220-206	LIFE INSURANCE	\$ 900.00
			141	72220-355	TRAVEL	\$ 2,000.00
			141	72220-399	OTHER CONTRACTED SERVICES	\$ 12,000.00
			141	72220-599	OTHER CHARGES	\$ 6,200.00
Total					\$ 126,910.00	

44,887
3,753
5,000
158,730
1,248
2,000
14,691
7,200

	INCREASE <input checked="" type="checkbox"/>	DECREASE <input type="checkbox"/>		CODE DESCRIPTION	AMOUNT	
			141	71200-206	LIFE INSURANCE	\$ 400.00
			141	71200-207	MEDICAL INSURANCE	\$ 90,000.00
			141	72220-131	MEDICAL PERSONNEL	\$ 30,452.00
			141	72220-172	INSTRUCTIONAL COACHES	\$ 6,058.00
Total					\$ 126,910.00	

Motion _____

To Approve

To Refer

With W/O

Seconded Motion _____

Detailed Justification / Explanation : _____

To transfer funds into 71200 to cover life insurance and medical insurance for the remainder of the fiscal year.

To transfer funds into 72220 to cover Medical Personnel and Instructional Coaches salary for the remainder of the fiscal year.

25

ANDERSON COUNTY BUDGET AMENDMENT REQUEST

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

TRANSFER: *Payroll*

TYPE OF AMENDMENT

APPROPRIATION:

0084116

DEPARTMENT: Fiscal Services

FROM: Marcus Bullock

DATE: 4/30/2026

INCREASE <input checked="" type="checkbox"/> DECREASE <input type="checkbox"/>	CODE DESCRIPTION	AMOUNT
141-72110-207	Attendance - Medical Insurance	\$ 1,200.00
Total		\$ 1,200.00

INCREASE <input type="checkbox"/> DECREASE <input checked="" type="checkbox"/>	CODE DESCRIPTION	AMOUNT
141-72110-189	Attendance - Other Salaries	\$ 1,200.00
Total		\$ 1,200.00

11,936

Motion _____

To Approve

To Refer

With W/O

Seconded Motion _____

Detailed Justification / Explanation :
Health insurance costs through the end of the year.

26

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

TYPE OF AMENDMENT

TRANSFER:

APPROPRIATION:

0084117

DEPARTMENT:

FROM: Gary Long

131- ACHD

DATE 4/29/2026

INCREASE / DECREASE (circle one)	CODE DESCRIPTION	AMOUNT
131-65000-510	Trustee Commission	\$ 20,000.00
Total		\$ 20,000.00

INCREASE / DECREASE (circle one)	CODE DESCF	
131-34550	Restricted for Highway	\$ 20,000.00
Total		\$ 20,000.00

l.m

<p>Motion</p> <p><input type="checkbox"/> To Approve</p> <p><input type="checkbox"/> To Refer</p> <p style="margin-left: 40px;"><input type="checkbox"/> With <input type="checkbox"/> W/O</p> <p>Seconded _____</p> <p>Motion _____</p>	
---	--

Detailed Justification / Explanation :

To balance Trustee Commission

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

27

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: _____ APPROPRIATION: **X**
 DEPARTMENT: Emergency Medical Services FROM: Nathan Sweet

0089118

DECREASE	CODE DESCRIPTION	AMOUNT
101-34630-EMS	Committed For Public Health & Welfare - EMS	\$ 4,379.64
		\$ 4,379.64

INCREASE	CODE DESCRIPTION	AMOUNT
101-55130-524-TRMT1	Other Equipment TMRT Grant FYE 25	\$ 4,379.64
		\$ 4,379.64

Detailed Justification / Explanation :

Transferring funds from grant received in FYE 25 to a different expense code to purchase equipment applied for on the FYE 26 grant submitted with Tennessee Risk Management Trust that was not funded. Written approval received from the grantor to make this transfer.

Funds were in 24/25 524 code but restricted at year end.

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

One time amendment

28

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 *Payroll* APPROPRIATION: 0084119
 DEPARTMENT: Emergency Medical Services FROM: Nathan Sweet

April 30, 2026

INCREASE	CODE DESCRIPTION	AMOUNT
55130-119	Bookkeepers	\$ 2,250.00
55130-131	Medical Personnel	\$ 40,000.00
55130-169	Part Time	\$ 10,000.00
55130-187	Over Time	\$ 40,000.00
55130-210	Unemployment	\$ 625.00
		\$ 92,875.00

DECREASE	CODE DESCRIPTION	AMOUNT
55310-201	Social Security	\$ 10,000.00
55310-204	State Retirement	\$ 13,000.00
55310-207	Medical Insurance	\$ 31,000.00
55310-208	Dental Insurance	\$ 1,500.00
55310-212	Employer Medicare	\$ 2,500.00
55310-309-Kick	Contracts with Governmental Agencies Kicker	\$ 25,500.00
55310-329	Laundry	\$ 9,375.00
		\$ 92,875.00

15,000
 16,000
 32,500
 1,650
 2,600
 38,000
 25,870

Detailed Justification / Explanation :

Balancing budget codes to finish the year. Payroll expenses are due to turnover and filling vacant positions on ambulances. Using projected "savings" in benefits to offset the increase. Due to turnover some benefits are usually less than budgeted.

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

One time amendment

29

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:

0084120

DEPARTMENT:

FROM:

Sheriff's Department

Zach Allen /Russell Barker

4/28/2026

Increase		CODE DESCRIPTION					AMOUNT
34520-4000		Sexual Offender- restricted funds					\$2,000.00
					TOTAL	\$2,000.00	

35501

Increase		CODE DESCRIPTION					AMOUNT
101-54210-599-5700		Sexual Offender- Other charges					\$2,000.00
					TOTAL	\$2,000.00	

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 :

This appropriation is needed to pay the TBI the sexual offender registry collection fees

30

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:

0089121

DEPARTMENT:

FROM:

Sheriff's Department

Russell Barker

4/29/2026

Increase		CODE DESCRIPTION					AMOUNT
101-46210			Law Enforcement Training Program			\$49,600.00	
					TOTAL	\$49,600.00	

Increase		CODE DESCRIPTION					AMOUNT
101-54110-188			Sheriff Department- Bonus Payments			\$49,600.00	
					TOTAL	\$49,600.00	

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 :
 2025 Salary Supplement from the Tennessee Peace Officers Standards (POST)

Anderson County Miscellaneous Receipt

Misc. Receipt No: 38635
POS Receipt No: 135654
Receipt Date: 03/13/2026

Received By: Savannah Sutton
Received On: 03/13/2026 9:24 AM

Customer ID: 1055
Name: STATE-TN PAY
Description: 2025 POLICE SALARY SUPPLEMENTS

Miscellaneous Receipt Total
\$49,600.00

GL Account Number	GL Account Description	Debit	Credit
101. -46210	Law Enforcement Training Progr	\$0.00	\$49,600.00
Miscellaneous Receipt Totals:		\$0.00	\$49,600.00

Thank You!

31

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:

0084122

DEPARTMENT:

FROM:

Sheriff's Department

Russell Barker

4/29/2026

Increase		CODE DESCRIPTION						AMOUNT
10-46290-SORR1		Other Public Safety Grants- Sheriff's Office Recruitment						\$7,000.00
		and Retention						
						TOTAL	\$7,000.00	

Increase		CODE DESCRIPTION						AMOUNT
101-54110-188-SORR1		Sheriff Department- Sheriff's Office Recruitment						\$7,000.00
		and Retention						
						TOTAL	\$7,000.00	

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 allocate funds for the Tennessee Law Enforcement Hiring, Training, and Recruitment Grant
 administered by the Tennessee Department of Commerce and Insurance

(32)

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*
 DEPARTMENT: Sheriff's Department

APPROPRIATION: **0084123**
 FROM: Russell Barker

5/1/2026

Decrease		CODE DESCRIPTION	AMOUNT
101-54230-207-EBP1		Correct Incentive Program Improvements-Medical Insurance	\$890.00
		TOTAL	\$890.00

27,000

Increase		CODE DESCRIPTION	AMOUNT
101-54230-204-EBP1		Correct Incentive Program Improvements-State Retirement	\$35.00
101-54230-189-EBP1		Correct Incentive Program Improvements-Other Salaries	\$705.00
101-54230-212-EBP1		Correct Incentive Program Improvement-Employer Medicare	\$150.00
		TOTAL	\$890.00

Motion To Approve
 To Refer
 With W/O

Seconded _____

Motion _____

Detailed Justification / Explanation :
 To cover payroll and benefits for the EBP1 codes.

33

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*
 DEPARTMENT: Sheriff's Department

APPROPRIATION:
 FROM: Russell Barker 0084124

5/1/2026

Decrease	CODE DESCRIPTION	AMOUNT
101-54230-399	Correct Incentive Program Improvements-Other Contracted	\$3,955.00
	Services	
	TOTAL	\$3,955.00

14,297

Increase	CODE DESCRIPTION	AMOUNT
101-54230-105	Correct Incentive Program Improvements-Supervisor	\$3,550.00
101-54230-201	Correct Incentive Program Improvements- Social Security	\$125.00
101-54230-204	Correct Incentive Program Improvements-State Retirement	\$250.00
101-54230-212	Correct Incentive Program Improvements-Employer Medicare	\$30.00
	TOTAL	\$3,955.00

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 cover payroll and benefits for Correct Incentive Program

34

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

TYPE OF AMENDMENT

TRANSFER:

APPROPRIATION:

0084126

DEPARTMENT:

FROM:

Office on Aging & Senior Center

Mayor Frank

5/4/26

DECREASE	CODE DESCRIPTION	AMOUNT
101-48610-SENR	Donations - Office on Aging	\$700.00
		\$700.00

INCREASE	CODE DESCRIPTION	AMOUNT
101-56300-335	Senior Citizens Assistance - Maintenance & Repair - Building	\$250.00
101-56300-348	Senior Citizens Assistance - Postal Charges	\$200.00
101-56300-454	Senior Citizens Assistance - Water & Sewer	\$250.00
Motion <input type="checkbox"/> To Approve <input type="checkbox"/> To Refer <input type="checkbox"/> With <input type="checkbox"/> W/O		
Seconded _____ Motion		\$700.00

Detailed Justification / Explanation This request is to allocate restricted funds donated for use by the Senior Center & Office on Aging to finish the current fiscal year.

36

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

Please attach additional sheet if more information is needed

Payroll BA's

				Increase	Decrease
101	51240	105	C	200.00	
101	51240	167	C	250.00	
101	51240	160			D 550.00
101	51800	166	C	300.00	
101	51800	167	C	150.00	
101	51800	187			D 450.00
101	53900	105	C	5,343.00	
101	53900	111			D 5,343.00
101	54410	189	C	3,075.00	
101	54410	105			D 3,075.00
101	55120	189	C	1,650.00	
101	55120	169			D 1,650.00

Total \$11,068

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 Payroll, Major Line Item

APPROPRIATION:

DEPARTMENT: Finance

FROM: Robby Holbrook

0084132

INCREASE	CODE DESCRIPTION	AMOUNT
See Attached		\$ 61,384.00
		\$ 61,384.00
INCREASE		
See Attached		\$ 61,384.00
	Total	\$ 61,384.00

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 :

Benefit cleanup at year end using payroll or a differnet department.

Impact on 26/27 Budget - No

42

Benefit Codes BA for June Payroll/Major Line Item

			Increase	Decrease
Property Assessor/ Major Line Item				
101	52300	206	20.00	
101	52300	207	9,530.00	
101	52300	208	160.00	
101	52300	299	50.00	
			<u>9,760.00</u>	
101	52200	204		760.00
101	52200	207		7,500.00
101	52300	201		1,500.00
				<u>9,760.00</u>
Fire Marshall/Payroll				
101	54310	206	25.00	
101	54310	207	2,000.00	
101	54310	208	70.00	
101	54310	299	8.00	
			<u>2,103.00</u>	
101	54310	105		2,103.00
Animal Control/Major Line Item				
101	55120	207	10,455.00	
101	55120	208	400.00	
101	55120	210	45.00	
101	55120	299	25.00	
			<u>10,925.00</u>	
101	55120	201		750.00
101	55120	204		1,500.00
101	55120	212		150.00
101	51100	207	Commission	8,525.00
				<u>10,925.00</u>
Juvenile/Payroll				
101	53500	204	26,600.00	
101	53500	189		26,600.00
Soil Conservation/Major Line Item				
101	57500	204	18.00	
101	57500	207	11,900.00	
101	57500	599	78.00	
			<u>11,996.00</u>	
101	57500	201		273.00
101	57500	212		50.00
101	55110	207	Health	4,700.00
101	53500	207	Juvenile	6,973.00
				<u>11,996.00</u>

*Employee started health insurance for the first time this year

Total
\$ 61,384

42

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

TRANSFER: *Payroll*

APPROPRIATION: **0084133**

DEPARTMENT: Health

FROM:

Budget 101-55110

Charles Turner

Increase	CODE DESCRIPTION	AMOUNT
101-55110-707	Building Improvements	\$ 35,000.00
TOTAL		\$ 35,000.00

Decrease	CODE DESCRIPTION	AMOUNT
101-55110-162	Clerical Personnel	\$ 35,000.00 <i>89,500</i>
TOTAL		\$ 35,000.00

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 :

Transfer funds for key card update and change due to renovation not included in the renovation contract

Impact on 25/26 budget - NO

43

ANDERSON County Government Grant Pre-Application Notification Form	
Department/Office/Agency Applying for Grant: Norris Community Library	Application Deadline: no deadline
Fund Source Type (i.e. State-Direct, Federal thru State, Federal-Direct, Other): Other	
Funding Agency Name: Sisters in Crime SINC	
Grant/Program Title: The Doris Ann Norris We Love Libraries Prize	
Grant Period Begins: no official timeline	
Grant Period Ends: no official timeline	
Total Grant Project Costs: \$500	
Grant Amount Provided by Funding Agency: \$500	
Is a County Match Required? (Yes/No): No Cash <input type="checkbox"/> or In-Kind <input type="checkbox"/> or Both <input type="checkbox"/>	
County Matching Amount Required: \$ 0	
Grant Revenue Type (Advance Payment or Reimbursement) :	
Indirect Cost Availability (Yes/No): No	
Purpose of Grant:	
\$500 to be used per grant requirements to purchase library materials for public programming. This \$500 would go towards purchasing foreign language book titles for both kids and adults for the Norris Community Library.	
Person Responsible for Grant Program Management (Program Manager): Kimberlee Byrge, Norris Community Library	
Person Responsible for Approving Allowable Costs: Kimberlee Byrge, Norris Community Library	
Person Responsible for Requesting Revenue Claims: Kimberlee Byrge, Norris Community Library	
Post Grant Obligations(Yes/No): No	
Post Grant Obligation Information (ongoing staffing, programming, maintenance, etc.):	
Items will be cataloged into the library's regular collection and be available for check out to patrons with library cards.	
Grant Requirements for Equipment, Ownership & Insurance :	
Items will be cataloged into the library's regular collection. Nothing further is required.	
Grant Requirements for Annual Cost of Upgrade/Maintenance, etc.:	
No ongoing costs expected for upgrade or maintenance of items.	
Grant Requirements for Contracted Services:	
No additional employment or contracted services are required for this grant.	
Will this grant add Value to Anderson County Fixed Assets? (Yes/ No): No	
Will this grant add Expense to Anderson County's Insurance Expense? (Yes/No): No	
Funding Agency Contact Information	
Contact Name/Title	Sisters in Crime
Phone	833-492-7463
Email	admin@sistersincrim.org
Submitting Department Head Signature:	<i>Kimberlee Byrge</i>
Grant Coordinator Signature:	<i>[Signature]</i>
Date:	4/8/26
Date:	4/10/26

SEC A

Budget Hearings Schedule 5/07/2026

<u>Anderson County, Tennessee</u> <u>General Fund</u>		With Proposed Increases					Comments
		FY2026 Original Budget	FY 2026 Amended Budgeted	No Increase FY 2027 Proposed Revenues & Expenses	FY 2027 Proposed Revenues & Expenses	Increase	
Dept							
58300	Veterans Service	\$118,138	\$118,138	\$117,845	\$121,108	\$2,970	Request for salary increase to Director (14%) and Assistant (6.25%) Cuts made in other codes to offset increase
57100	Agricultural Extension Service	\$223,462	\$223,462	\$223,462	\$253,255	\$29,793	Salary increases
56300	Senior Citizens Assistance	\$200,615	\$378,839 174,574 Grants	\$200,615	\$226,582	\$25,967	One part-time position to full time and other supplies & materials increase
52300	Property Assessor	\$958,043	\$959,783	\$963,743	\$986,471	\$28,428	Discussion about increasing employees

SEC B

Fund 101 General Government
Statement of Proposed Operations

Account Number	Actual 2025	Amended Budget			Current Yr Remain	3 Year Average	Department Request	Increase	
		Original Budget 2026	Thru January 2026	Est & Bgt Thru January 2026					
Estimated/Appropriated/Actual									
Expenditures									
58300	Veterans Services								
58300-101	County Official	52,000	0	0	0	58,965	0	0	
58300-103	Assistant(S)	21,695	33,280	33,280	17,520	22,148	35,360	2,080	
58300-105	Supervisor/ Director	0	53,500	53,500	28,808	24,692	61,000	7,500	
58300-201	Social Security	4,592	5,380	5,380	2,996	2,384	5,974	594	
58300-204	State Retirement	3,584	5,250	5,250	2,880	2,370	5,830	580	
58300-206	Life Insurance	158	1,565	1,565	98	1,467	180	(1,385)	
58300-207	Medical Insurance	4,302	0	0	0	0	5,012	0	
58300-208	Dental Insurance	218	292	292	0	292	553	0	
58300-209	S/T Disability Insurance	0	0	0	0	0	244	0	
58300-210	Unemployment Compensation	34	42	42	25	17	46	42	
58300-212	Employer Medicare	1,074	1,258	1,258	701	557	1,168	1,397	
58300-299	Other Fringe Benefits	51	21	21	0	21	26	0	
58300-302	Advertising	215	700	700	100	600	215	500	
58300-307- 0100	Communication Cellular/Pager Service	312	500	500	250	250	437	500	
58300-334	Maintenance Agreements	0	500	0	0	0	299	500	
58300-348	Postal Charges	21	200	200	8	192	93	150	
58300-349	Printing, Stationary & Forms	0	350	350	0	350	50	250	
58300-351	Rentals	532	500	500	500	0	517	500	
58300-355	Travel	1,114	3,000	2,500	525	1,975	1,976	2,500	
58300-399	Other Contracted Services	2,400	4,000	2,500	495	2,005	2,550	3,000	
58300-411	Data Processing Supplies	0	2,800	2,800	2,349	451	0	500	
58300-435	Office Supplies	2,260	2,500	1,990	500	1,490	1,795	1,000	
58300-499	Other Supplies & Materials	0	0	3,010	1,007	2,003	0	1,000	
58300-709	Data Processing Equipment	0	2,500	2,500	0	2,500	0	500	
58300-320	Dues and Membership						425	425	
Total	Veterans Services	94,562	118,138	118,138	58,762	59,376	105,455	121,108	2,970

105 14% increase

103 6.25 increase

Anderson County Director, Seth Whitehouse, is requesting an increase of \$29,792.79 for Fiscal Year 26-27, which includes the following:

- 8.3% increase for 4-H program assistant to accommodate the minimum rate for regular UT employees. From \$16.50/hour to \$18.00/hour.
- 4.5% increase for Family & Consumer Sciences Agent promoted from level I to level II extension agent. Note that UT is providing 5.5% increase.
- 6% increase for all employee salaries to keep up with cost of inflation and merit raises.
- FY 24-25 & FY 25-26 budget remained at \$223,462.73 with no increase

Current staff including cost-share between University of Tennessee/Tennessee State University and Anderson County Government

- Agriculture Extension Agent: Seth Whitehouse (55% UT, 45% county)
- 4-H & Agriculture Extension Agent: Breeanna Stanford (55% TSU, 45% county)
- 4-H Extension Agent: Madlen Conley (55% UT, 45% county)
- Family & Consumer Sciences Extension Agent: Patricia Paden (55% UT, 45% county)
- 4-H Program Assistant: Natalie Lindsay (100% county)
- Administrative Assistant: Angela Elliott (55% UT, 45% county)

Operating Supplies in budget:

FY27 University of Tennessee: \$10,500

FY27 Tennessee State University: \$1,000

FY27 Anderson County total operating expenditures: \$12,250

The value of our impact within the county can be showcased in various avenues and the county director would be happy to provide further details on how these dollars directly impact Anderson County taxpayers through program delivery.



Senior Center Assistance

Account Number	Actual 2025	Amended Budget			Current Yr Remain	3 Year Average	Department Request	Increase	
		Original Budget 2026	Thru January 2026	Est & Bgt Thru January 2026					
Expenditures									
56300 Senior Citizens Assistance									
56300-105	Supervisor/ Director	49,293	57,613	57,613	29,344	28,269	53,091	56,000	(1,613)
56300-162	Clerical Personnel	2,000	2,000	2,000	1,097	903	2,000	38,000	36,000
56300-169	Part-Time Help	15,700	64,060	64,060	38,911	25,149	20,434	37,550	(26,510)
56300-169- OAA	Part-Time Help Older Americans Act	3,593	0	0	0	0	14,215	0	0
56300-169-OAASS	Part-Time Help Office on Aging Suppo	7,564	0	0	0	0	7,564	0	0
56300-169-SCEBH	Part-Time Help Senior Center Evidence	2,720	0	0	0	0	2,720	0	0
56300-169-SCHWI	Part-Time Help Senior Center Health &	13,940	0	0	0	0	13,940	0	0
56300-201	Social Security	3,892	7,668	7,668	4,342	3,326	4,624	8,156	488
56300-201- OAA	Social Security Older Americans Act	223	0	0	0	0	881	0	0
56300-201-OAASS	Social Security Office on Aging Suppor	469	0	0	0	0	469	0	0
56300-201-SCEBH	Social Security Senior Center Evidence	169	0	0	0	0	169	0	0
56300-201-SCHWI	Social Security Senior Center Health &	864	0	0	0	0	864	0	0
56300-204	State Retirement	1,494	3,607	3,607	1,965	1,642	2,686	6,580	2,973
56300-206	Life Insurance	80	90	90	54	36	87	156	66
56300-207	Medical Insurance	5,138	5,892	5,892	3,319	2,573	1,712	11,784	5,892
56300-208	Dental Insurance	266	204	204	115	89	286	408	204
56300-209	S/T Disability Insurance	0	0	0	0	0	168	0	0
56300-210	Unemployment Compensation	135	111	111	39	72	91	90	(21)
56300-210- OAA	Unemployment Compensation Older A	11	0	0	0	0	30	0	0
56300-210-OAASS	Unemployment Compensation Office o	1	0	0	0	0	1	0	0
56300-210-SCEBH	Unemployment Compensation Senior (3	0	0	0	0	3	0	0
56300-212	Employer Medicare	910	1,793	1,793	1,016	777	1,081	1,907	114
56300-212- OAA	Employer Medicare Older Americans A	52	0	0	0	0	206	0	0
56300-212-OAASS	Employer Medicare Office on Aging Su	110	0	0	0	0	110	0	0
56300-212-SCEBH	Employer Medicare Senior Center Evidi	39	0	0	0	0	39	0	0
56300-212-SCHWI	Employer Medicare Senior Center Heal	202	0	0	0	0	202	0	0
56300-299	Other Fringe Benefits	63	24	24	14	10	31	48	24
56300-307	Communication	0	0	0	196	(196)	615	0	0
56300-307- 0100	Communication Cellular/Pager Service	801	690	690	294	396	603	800	110
56300-307- 0200	Communication Internet Service	3,998	5,460	5,460	1,547	3,913	4,230	4,500	(960)
56300-333	Licenses	0	200	200	0	200	0	200	0
56300-335	Maint & Repair -- Building	2,786	4,000	4,000	2,560	1,440	2,597	4,000	0
56300-338	Repairs And Maintenance Vehicles	0	750	750	0	750	207	750	0
56300-348	Postal Charges	37	150	150	15	135	12	400	250
56300-349	Printing, Stationary & Forms	0	500	500	0	500	24	500	0
56300-355	Travel	31	500	500	166	334	159	500	0
56300-359	Disposal Fees	1,050	1,200	1,200	842	358	1,011	1,200	0
56300-399	Other Contracted Services	6,787	5,878	10,378	3,935	6,443	4,834	9,278	3,400
56300-410	Custodial Supplies	1,461	3,000	3,000	2,000	1,000	1,571	3,000	0
56300-415	Electricity	9,729	13,500	13,500	5,425	8,075	10,576	13,500	0
56300-425	Gasoline	12	1,150	1,150	0	1,150	403	1,150	0
56300-425-tcad1	Gasoline Aging Programs	0	0	2,024	2,024	0	0	0	0
56300-434	Natural Gas	3,334	3,500	3,500	1,262	2,238	3,051	3,500	0
56300-435	Office Supplies	959	1,500	1,500	945	555	874	1,500	0
56300-450	Tires And Tubes	0	1,500	1,500	0	1,500	0	1,500	0
56300-454	Water & Sewer	568	850	850	613	237	662	1,300	450
56300-499	Other Supplies & Materials	7,943	3,800	11,100	7,335	3,765	4,054	12,300	8,500
56300-499- TCAD	Other Supplies & Materials Tn Commis	0	0	0	0	0	2,454	0	0
56300-499-46845	Other Supplies & Materials Opioid/TN .	0	0	10,000	9,667	333	0	0	0
56300-499-PRGFE	Other Supplies & Materials Senior Cenl	855	2,000	7,000	2,370	4,630	1,313	2,000	0

Page 64 of 79

56300-499-SCEBH	Other Supplies & Materials Senior Cent	3,292	0	0	0	0	3,292	0	0
56300-499-SCNWI	Other Supplies & Materials Senior Cent	1,040	0	0	0	0	1,040	0	0
56300-499-TDDA1	Other Supplies & Materials TN Depart	0	0	48,000	1,663	46,337	0	0	0
56300-502	Building & Contents Insurance	0	3,025	3,025	3,025	0	0	3,025	0
56300-511	Vehicle & Equipment Insurance	0	500	500	500	0	0	500	0
56300-524	Staff Development	300	1,000	1,000	8	992	300	1,000	0
56300-706-ENTR1	Building Construction Senior Center Gr	0	0	99,900	99,900	0	0	0	0
56300-709	Data Processing Equipment	863	1,200	1,200	119	1,081	646	1,200	0
56300-711	Furniture And Fixtures	0	1,200	1,200	0	1,200	116	1,200	0
56300-718-tcad1	Motor Vehicle Aging Programs	41,476	0	1,500	1,500	0	41,476	0	0
56300-790	Other Equipment	4,550	500	500	385	115	4,550	500	0
Total Senior Citizens Assistance		200,803	200,615	378,839	228,512	150,327	218,374	229,982	29,367

**ANDERSON COUNTY GOVERNMENT
EXPLANATION OF EXPENSE CODES
BUDGET YEAR 2026/2027**

DEPARTMENT: AC Office on Aging and Senior Center

PREPARED BY: _____

ACCOUNT CODE (300-999)	DETAILS RELATED TO THE EXPENDITURES, SUCH AS VENDOR, PURPOSE AND AMOUNTS
101-56300-162	<p>Requesting to increase Program Administrative Assistant from 29.5 hours per week to 40 hours per week. The addition of administrative processes and duties as a direct result of the grantor and the nature of the direct and indirect services offered by the Office on Aging and Senior Center are justification for an FTE request for Administrative Assistant/Office Manager. We have experienced an increase in administrative duties that are requirements of the grantor and state that include but are not limited to: data entry of 2 auditable systems of record for grantor; reconciliation of these 2 systems daily; increase of time due to conversion of data entry type from 15 seconds per log of activity to 1m20s per log of activity; daily audit of 2 systems of record for recording of daily activities; change of date by grantor for earlier data entry deadlines; increase in direct services are performed here such as housing applications, ADFAC applications, LIHEAP applications, homeless emergency placement, financial assistance/review, Medicare review, and more which need administrative support; direct and indirect referrals made under director's certification and supervision; assists in mediation processes when needed and/or when director not available; attends training for data mining/system of record;, inputs <u>all</u> the data for health education, group activities, individual activities and referrals made by director and health educator; assists with inventory of weekly meal deliveries; increased phone calls into the center; application assistance; follow up for direct services; front desk duties are increased; increased activity offerings at center leading to increased data entry; back up for kitchen duties for daily meals with the deletion of the kitchen county part time position; one of two approved drivers for the van for pick up of donations and seniors; oversees new daily logs; increased duties for timesheets from the SCSEP (title V) program of employment, and more. Preference is to convert current PTE to FTE due to the extensive training already received.</p> <p align="center">COST OF FTE ESTIMATED SALARY IS \$36,000 PLUS OTHER BUDGET PERSONNEL CONTINUED AT \$2,000.</p>

56300-169	Includes 2 part time employees (janitorial services and health educator)
56300-307- 0100	Estimated based upon cellphone contract YTD
56300-307- 0200	Based upon renegotiated contract through IT
56300-335	Kington Sewer Septic from 56300-399 \$1,100 contract; manufacturer's warranties have expired for large kitchen appliances, HVAC, commercial fridge and freezer for maintenance and repair
56300-348	Increased postage for direct services applications (Postage is eligible for grant reimbursement)
56300-399	includes costs for Canon copier, badge system monitoring, fire and burglar alarm monitoring
56300-454	Water/Sewer costs based upon 25/26 usage
56300-499	Anderson County contracts with ETHRA for unlimited meals five days a week at no cost to the county. For special events, the center prepares on-site w/ purchased ingredients. Seniors have requested more onsite for increased variety. Budget increase reflects request for ingredient purchases, based on fire & health regulations, at 2 days per week.
56300-499-PRGFE	Activity costs - tangible items (canvases, paints, assorted non donated materials)
56300-790	4imprint costs for in-person attendance at health fairs and senior rewards; additional \$300 for rewards

Fund 101 General Government
Statement of Proposed Operations

Account Number	Estimated/Appropriated/Actual Expenditures	Amended Budget				Current Yr	3 Year Average		Department	Increases
		Actual 2025	Original Budget 2026	Thru January 2026	Est & Bgt Thru January 2026	Remain			Request	
52300	Property Assessor's Office									
52300-101	County Official	111,390	114,732	114,732	66,192	48,540	106,170	117,749		3,017
52300-106	Deputy(Ies)	417,066	429,654	429,654	228,349	201,305	373,136	429,654		0
52300-201	Social Security	29,730	33,752	33,752	18,473	15,279	27,856	33,815		63
52300-204	State Retirement	27,682	32,935	32,935	18,784	14,151	25,891	38,178		5,243
52300-206	Life Insurance	639	677	677	405	272	632	701		24
52300-207	Medical Insurance	60,980	69,240	69,240	42,666	26,574	46,822	78,768		9,528
52300-208	Dental Insurance	3,546	3,156	3,156	1,794	1,362	3,287	3,312		156
52300-209	S/T Disability Insurance	0	0	0	0	0	1,000	0		0
52300-210	Unemployment Compensation	248	210	210	48	162	229	210		0
52300-212	Employer Medicare	7,430	7,894	7,894	4,320	3,574	6,742	7,908		14
52300-299	Other Fringe Benefits	658	360	360	221	139	329	408		48
52300-305	Audit Services	51,750	61,600	61,600	54,000	7,600	50,025	61,600		0
52300-307- 0100	Communication Cellular/Pager Service	1,290	2,600	2,600	688	1,912	1,446	2,600		0
52300-317	Data Processing Services	45,233	45,000	45,000	13,246	31,754	29,585	50,700	Comptroller Increasa mailing	5,700
52300-320	Dues And Memberships	2,120	2,232	2,605	2,435	170	2,235	3,000		768
52300-330	Operating Lease Payments	0	5,000	5,000	4,108	892	363	5,500		500
52300-331	Legal Services	16,884	15,000	15,000	8,306	6,694	32,376	15,000		0
52300-334	Maintenance Agreements	4,608	8,640	8,640	2,400	6,240	4,118	8,640		0
52300-338	Repairs And Maintenance Vehicles	3,221	2,295	2,295	1,589	706	1,415	2,500	tire price increase	205
52300-348	Postal Charges	4,272	3,300	3,300	250	3,050	3,209	4,000		700
52300-349	Printing, Stationary & Forms	1,607	1,500	1,500	1,500	0	1,206	1,500		0
52300-355	Travel	5,376	6,300	6,300	4,518	1,782	3,261	8,000	Training in Mt Julet	1,700
52300-399	Other Contracted Services	5,785	93,013	93,013	3,750	89,263	5,285	93,013		0
52300-425	Gasoline	1,083	2,500	2,500	818	1,682	1,579	2,500		0
52300-435	Office Supplies	937	6,253	6,253	4,014	2,239	3,057	6,253		0
52300-451	Uniforms	0	600	227	0	227	0	600		0
52300-499	Other Supplies & Materials	2,086	1,000	1,000	0	1,000	915	1,762		762
52300-511	Vehicle & Equipment Insurance	0	1,000	1,000	1,000	0	0	1,000		0
52300-524	Staff Development	1,985	2,600	2,600	1,610	990	2,781	2,600	Training in Mt Julet	0
52300-709	Data Processing Equipment	2,972	0	0	0	0	991	0		0
52300-719	Office Equipment	0	5,000	5,000	4,396	604	3,751	5,000		0
Total	Property Assessor's Office	810,578	958,043	958,043	489,880	468,163	739,692	986,471		28,428

9 employees

Increase Expenditure Code:

101-56300-499	Senior Citizens Assistance-Other Supplies & Materials	\$5,000.00
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Decrease Reserve Code:

101-39000	Unassigned Fund Balance	\$5,000.00
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(Amendment will be from 101-34635-SENR Committed for Social, Cultural, Recreation-Office on Aging and a JE will replenish the reserve for 39000)

Increase Expenditure Code:

128-58110-316-ASPIR	Tourism Fund-Contributions	\$101,440.00
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Decrease Reserve Code:

128-34535	Reserve for Social Cultural & Recreation	\$101,440.00
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9. Commissioner Beauchamp made a motion to approve the following Non School transfer. Seconded by Commissioner Allen. Voting Aye: Anderson, Isbel, White, Mayes, McKamey, Allen, Palmer, Yager, Vowell, Vandagriff, Verran, Beauchamp, Smallridge, Wandell and Capshaw. Voting No: None. Absent: Foster. Motion passed.

Decrease Expenditure Code:

101-53100-194-JURY	Jury Expenses	\$5,000.00
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Increase Expenditure Code:

101-53100-187	Overtime	\$5,000.00
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10. Commissioner Smallridge made a motion to approve two requests from EMS and one request from the Sheriff's Department to apply for grants that require no matching funds. Seconded by Commissioner Allen. Voting Aye: Anderson, Isbel, White, Mayes, McKamey, Allen, Palmer, Yager, Vowell, Vandagriff, Verran, Beauchamp, Smallridge, Wandell and Capshaw. Voting No: None. Absent: Foster. Motion passed.

11. Commissioner McKamey made a motion to approve the mayor's request to appropriate \$56,500.00, from Fund 121 ARPA, for survey and design services for a Blockhouse Valley Recycling Center. Seconded by Commissioner Allen. Voting Aye: Anderson, Isbel, White, Mayes, McKamey, Allen, Palmer, Yager, Vowell, Vandagriff, Verran, Beauchamp, Smallridge, Wandell and Capshaw. Voting No: None. Absent: Foster. Motion passed.

Finance

12. Commissioner Yager made a motion to approve to allocate all proceeds from the sale of the old Claxton School property to offset the cost of the Claxton Elementary Project, with the sales and timing to be determined. Seconded by Commissioner Isbel. Motion carries by voice vote.

13. Commissioner Wandell made a motion to approve Resolution No. 24-10-1188 Authorizing the Issuance of Rural Elementary School Bonds in the Aggregate Principal Amount not to Exceed Twenty Million Dollars (\$20,000,000) of Anderson County, Tennessee: Making Provisions for the Issuance, Sale and Payment of Said Bonds (EXHIBIT B). Seconded by Commissioner Allen. Voting Aye: Anderson, Isbel, White, Mayes, McKamey, Allen, Palmer, Yager, Vowell, Vandagriff, Verran, Beauchamp, Smallridge, Wandell and Capshaw. Voting No: None. Absent: Foster. Motion passed.

Anderson County Board of Commissioners
Financial Management Committee
Meeting Minutes

October 14, 2024
3:00 PM, Room 312

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

Members Absent: Highway Superintendent Gary Long

Meeting Facilitator: Mayor Terry Frank (Committee Chair)

Call to Order: The meeting was called to order by Mayor Terry Frank (Committee Chair).

I. Appearance of Citizens: No citizens appeared.

II. Approval of Agenda: Motion by Commissioner Tim Isbel, second by Commissioner Tracy Wandell, and passed to approve the agenda.

III. Claxton Elementary Project/Funding

Director of Schools Dr. Tim Parrott presented an overview of the construction project design, plan, and cost analysis for discussion.

Scott Gibson, Senior Vice-President of Cumberland Securities, presented an overview of the “Summary of Debt” report for the County and an update on financing possibilities for the Claxton Elementary School construction project.

Motion by Commissioner Tracy Wandell, second by Director of Schools Dr. Tim Parrott, and passed to refer to the Anderson County Board of Commissioners with a recommendation for approval to allocate all proceeds from the sale of the old Claxton school property to offset the cost of the Claxton Elementary Project, with the sales process and timing to be determined.

Scott Gibson, Senior Vice-President of Cumberland Securities, presented a draft resolution authorizing the issuance of Rural Elementary School bonds in the aggregate principal amount of not to exceed twenty million dollars (\$20,000,000).

Motion by Director of Schools Dr. Tim Parrott, second by Commissioner Tracy Wandell, and passed to refer to the Anderson County Board of Commissioners with a recommendation for approval of the resolution as presented.

Motion by Commissioner Tracy Wandell, second by Director of Schools Dr. Tim Parrott, and passed to start discussions on the sale of the old Claxton School property on the agendas of the Budget, Finance, and Operations Committees.

Park Road Erosion Project

After receiving updated guidance regarding Park Road and the use of General Fund unassigned funds, it has been determined that these funds cannot be collected for ad valorem purposes, as outlined in attached opinion.

The quote from the Highway Department for the Park Road project is \$395,000.

Funding Possibilities for Park Road:

- 1. Sports Gaming Revenue**

We currently have \$90,000 in sports gaming revenue for this fiscal year. Earlier in the fiscal year, \$50,000 of this revenue was allocated as a match for the FLAP Grant, and \$113,500 was allocated to the shoreline erosion project in the park.

If both allocations were reclassified to unassigned funds, it would free up \$163,500, bringing the total available sports gaming revenue to \$253,500.

- 2. ARP Interest Funds**

After discussion with the Mayor, she offered the \$250,000 in ARP interest funds that had previously been committed to the Health Department project as “last-dollar-in” funding. These funds have no restrictions on their use. We could change that appropriation to unassigned and use the ARP funds for the road project.

Unfinished business

Stabilization at Anderson County Park

Quotes:

GSI (GeoStabilization International)

Phase 1	\$295,190.95
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Phase 2	\$569,904.35
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Anderson County Highway Dept.

	\$395,000.00
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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:
DEPARTMENT: Finance

APPROPRIATION: X
FROM: Robby Holbrook

0084080

reserve - Debit

DECREASE	CODE DESCRIPTION	AMOUNT
121-34512	Restricted for General Gov. - ARPA Funds	\$ 250,000.00
	Total	\$ 250,000.00
INCREASE	<i>expenditure - credit</i>	
121-91401-707 ^{HLTH} HEALT	Repairs And Maintenance Vehicles	\$ 250,000.00
	Total	\$ 250,000.00

Motion

To Approve

To Refer

With W/O

Seconded _____

Motion

Detailed Justification / Explanation :

See attached minutes from September 25 budget meeting.

Impact on 26/27 Budget - No

Decrease Reserve Codes:

101-39000	Unassigned Fund Balance	\$50,000.00
128-34535	Restricted for Tourism	\$151,400.00
		<u>\$201,400.00</u>

(Amendment will be from 101-34510-SBGT Restricted for General Government-Sports Gaming and a JE will replenish the reserve for 39000)

Increase Expenditure Codes:

101-99100-590-FLAP1	Transfers Out-FLAP Grant Matching Funds	\$50,000.00
128-99100-590-FLAP1	Transfers Out-FLAP Grant Matching Funds	\$151,400.00
		<u>\$201,400.00</u>

Justification: Contribution of matching funds for the Gibbs Ferry FLAP Grant.

Motion by **Commissioner Sabra Beauchamp**, seconded by **Commissioner Denise Palmer**, and passed to refer to the Anderson County Board of County Commissioners with a recommendation for approval.

SECTION A EMS / Stryker Equipment

EMS Director Nathan Sweet presented capital outlay requests for EMS equipment. Director Sweet identified the highest priority requests that can be fulfilled for \$255,000 a year through a Stryker program for three years. The next priorities Director Sweet identified were data processing hardware, terminals, tablet mounts, and training equipment. This request would be a one-time cost of \$105,000

The EMS capital outlay request is reflected as “The 25th ITEM” above.

SECTION B, Health Department Renovation Bids/ Mayor Frank

Mayor Terry Frank discussed funding was approved for the Health Department renovation for \$500,000 if the State would provide the extra funding required for the renovation. The State has agreed to provide a total of \$350,000 additional funding. Mayor Frank mentioned different funding sources. The funding source decided upon by the committee is \$250,000 out of Assigned for Capital Projects to be spent first, and the second funding source is \$250,000 out of ARP interest to be used last so more interest is accrued.

The Health Department renovation funding is reflected as “The 26th ITEM” above.

JAMES W. BROOKS, JR.
ANDERSON COUNTY LAW DIRECTOR

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DENISE R. JUSTICE, LEGAL ASSISTANT
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April 22, 2026

Honorable Terry Frank
Anderson County Mayor

Denise Palmer, Chair and
Members of the Anderson County Commission

Robert Holbrook
Anderson County Finance Director

Gary Long, Superintendent
Anderson County Highway Department

RE: Park Lane project– General Fund

I have obtained additional facts which will affect the Opinion I sent to Finance Director Holbrook on Monday before the County Commission meeting. A copy of that Opinion is attached. I need to clarify my conclusion that unrestricted funds in the County General Fund can be applied to the Park Lane project. The General Fund can be tapped for this project; however, in addition to being unrestricted, the available source cannot include funds collected from ad valorem (property/sales) taxes which are sometimes referred to as a "County general purpose levy".

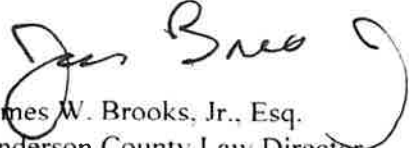
General purpose levies may be used for all county purposes except roads, bridges, schools, debt service, sinking funds and levies pursuant to special tax laws. I have attached a copy of Tenn. Code Ann. § 67-5-102(1)(3) which is the statute setting out the restriction. Obviously, this limits the source of funds available from the General Fund and will impact all or a portion of the \$312,000.00 needed to complete the Park Lane project.

Consequently, the Motion passed on April 20, 2026, should be:

1. Amended to clearly identify the amount of unrestricted, non-ad valorem tax funds to be applied to the Park Lane Project if sufficient to complete the funding, or

2. If unrestricted available funds in the General Fund are insufficient to cover the \$312,000.00 needed, then an amended motion should be passed which sets each source of funds in addition to the General Fund that will be used to fund the shortfall.

Sincerely,


James W. Brooks, Jr., Esq.
Anderson County Law Director

JWB/drj
Attachments

JAMES W. BROOKS, JR.
ANDERSON COUNTY LAW DIRECTOR

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OPINION

TO : Robby Holbrook, Director of Finance
FROM : James W. Brooks, Jr. Esq., Anderson County Law Director
RE : Appropriation of funds for Park-Lane Road Repair and Shoreline Stabilization
DATE : April 20, 2026

QUESTION

Whether the Anderson County Highway Department or the County is legally responsible for the repair of Park Road located within Anderson County Park, and whether unrestricted County General Fund revenues may be used to fund all or a portion of the project.

ANSWER

The right of way (ROW) for Park Lane is 50' wide, is maintained by the Highway Department and is part of the County's official road system, the Highway Department bears statutory responsibility for construction, maintenance, and repair pursuant to Tennessee law.

Expenditures for such work are properly made from the Highway Fund. However, the County Legislative Body may appropriate unrestricted General Fund revenues to support the project, provided those funds are used to repair the unexpected damage to Park Lane and its ROW.

Responsibility for the project should not be divided based on the type of work performed; rather, it follows the legal classification of the roadway.

FACTS

The County has received an estimate of approximately \$395,000 from the Highway Department for repairs to Park Road within Anderson County Park.

The Highway Department has confirmed that it has maintained Park Road for a number of years; and the road is part of the County road system.

State auditors have raised concerns regarding how General Fund revenues may be transferred to support the project, and whether portions of the project may fall under different funding responsibilities.

APPLICABLE LAW

1. Responsibility for County Roads

Under T.C.A. § 54-7-109, the chief administrative officer of the county highway department. “shall have general control over the... construction, reconstruction, repair and maintenance of the county road systems of the county.” This statute places responsibility for all roads within the **county road system** with the Highway Department. Additionally, under T.C.A. § 54-10-103, the county legislative body is responsible for the classification of public roads, and roads that are accepted into the system become part of the official county road system. Acceptance of roads into the system is further addressed in T.C.A. § 13-3-406.

2. Restrictions on Use of Highway Resources

Under T.C.A. § 54-7-202, county highway department resources may not be used for private or non-public road purposes. Taken together with T.C.A. § 54-7-109, this establishes that highway funds and resources are restricted to Construction , maintenance and repair of roads within the county road system and related highway purposes.

3. County Authority to Appropriate Funds

County legislative bodies have general authority under Tennessee law to appropriate funds for lawful county purposes. There is no statutory prohibition against appropriating unrestricted General Fund revenues for the repairs.

ANALYSIS

A. Responsibility for Park Road

The determinative legal question is whether Park Road is part of the county road system.

Based on the facts presented – The Anderson County Commission accepted the road into the County pursuant to T.C.A. § 13-3-406 and the road is recognized as part of the county system. Under T.C.A. § 54-7-109, responsibility for its repair rests with the Highway Department.

B. Proper Funding Source

Because Park Road is part of the county road system, the **Highway Fund** is the primary and appropriate funding source. Highway funds are restricted to road-related purposes and are properly used for this project.

C. Use of General Fund Revenues

While Highway Fund revenues are restricted, the County is not prohibited from appropriating unrestricted General Fund revenues to support highway projects.

The County Legislative Body has authority to appropriate funds pursuant to T.C.A. § 5-9-401. While revenues allocated to the Highway Fund are restricted to highway purposes, there is no statutory prohibition against the County appropriating unrestricted General Fund revenues to the Highway Department, provided such funds are used for purposes authorized under T.C.A. § 54-7-109. Additionally,

T.C.A. § 54-7-202 requires that highway resources be used only for public road purposes, thereby ensuring that any such appropriated funds remain restricted to lawful highway uses.

Therefore, Such appropriations are permissible where approved by the County Legislative Body; and used strictly for lawful highway purposes. Accordingly, the County may supplement funding for this project through the General Fund if necessary.

D. Division of Project Components

It has been suggested that, bank stabilization may be a County responsibility and road repair may be a Highway Department responsibility, but this distinction is not supported by statute.

Responsibility follows the **classification of the roadway**, not the type of work performed. Because Park Road is part of the county road system all components of the project necessary to restore and maintain the roadway fall within the Highway Department's statutory responsibility.

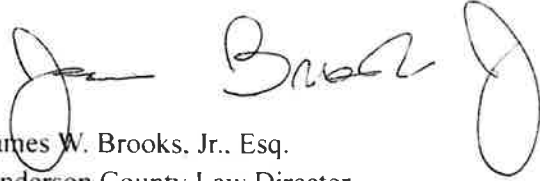
Based on consultation with the Highway Superintendent, the roadway cannot be repaired without stabilization of the adjacent shoreline, as continued erosion is directly impacting and undermining the stability of the roadbed. Accordingly, the stabilization work is functionally inseparable from the repair of Park Road and must be considered part of the overall road project falling within the Highway Department's statutory responsibility under T.C.A. § 54-7-109.

CONCLUSION

Park Road is part of the Anderson County road system and is therefore under the statutory authority and responsibility of the County Highway Department pursuant to T.C.A. § 54-7-109.

The Highway Fund is the proper funding source for the proposed repairs. However, the County Legislative Body may lawfully appropriate unrestricted General Fund revenues to stabilization and repair of the road and ROW.

Responsibility for the project should not be divided based on the nature of the work, as all necessary repairs to a county road fall within the Highway Department's statutory duties.



James W. Brooks, Jr., Esq.
Anderson County Law Director

JWB/cmp

Tenn. Code Ann. § 67-5-102

Current through Act 646 of the 2026 Regular Session.

TN - Tennessee Code Annotated > Title 67 Taxes And Licenses > Chapter 5 Property Taxes > Part 1 Levy of Tax

67-5-102. Taxation by county.

(a)

(1) For county general purposes, the various counties are authorized to levy an ad valorem tax upon all property subject to this form of taxation.

(2) The amount of such tax shall be fixed by the county legislative body of each county.

(3) "County general purpose levy" means a levy for all county purposes, except roads, bridges, schools, debt service, sinking funds and levies pursuant to special tax laws not included in the above.

(b) Taxes on property for county purposes shall be imposed on the value of the property, as defined and determined in this chapter and as otherwise provided by law.

(c) All existing limitations and restrictions, whether restrictive as to total dollar amount or restrictive as to specific uses, or a combination of the two (2), whether imposed by general or private act, or home rule charter, upon the maximum rate or amount of any county, municipality or metropolitan government ad valorem tax levy, are repealed effective January 1, 1973.

History

Code 1858, § 490; Shan., § 650; Acts 1931 (1st Ex. Sess.), ch. 3, § 1; Code 1932, § 1049; C. Supp. 1950, § 1045.1; Acts 1957, ch. 328, § 1; 1973, ch. 226, § 6; T.C.A. (orig. ed.), §§ 67-643, 67-1001, 67-1007; Acts 2015, ch. 44, § 1.

Annotations

Case Notes

NOTES TO DECISIONS

1. Federal Law.