



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**

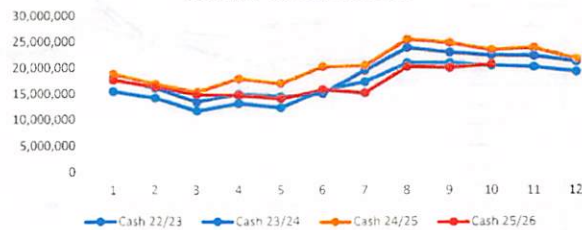
FUND	DESCRIPTION	NON-SPENDABLE	RESTRICTED FUNDS	COMMITTED FUNDS	ASSIGNED FUNDS	UNASSIGNED FUND BALANCE	TOTAL FUND BALANCE	CASH
101	General Fund	\$ -	\$ 1,064,065	\$ 333,725	\$ 1,741,730	\$ 11,335,654	* \$ 14,475,174	\$ 20,573,432
115	Library Fund	\$ -	\$ 175,633	\$ -	\$ -	\$ -	\$ 175,633	\$ 298,814
116	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

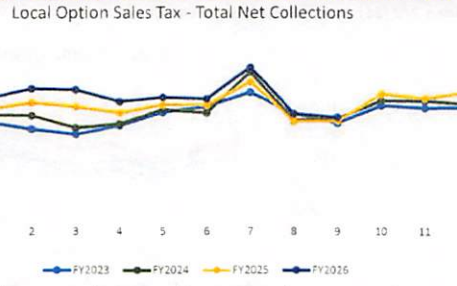
Cash 21/22	17,847,755
Cash 22/23	20,337,855
Cash 23/24	22,262,740
Cash 24/25	23,341,403
Cash 25/26	20,573,432

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	+/-
3.36%	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%
7.72%	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%
6.25%	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%
22.90%	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%
8.16%	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%
24.14%	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%
16.84%	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%
9.97%	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%
3.51%	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	



2025-2026 Grant Inventory for Anderson County Government

Account Codes (101 unless specified)	Department	Description	Amount of Grant	Amnt of matching funds	Grant begin date	Grant end Date	Fed thru State	State	Fed Direct	Grantor	Indirect Cost Recovery	
53330	Anderson County Drug Court	TN Certified Recovery Court (TCRCP)	\$ 133,500	\$ -	7/1/2025	6/30/2028		\$ 133,500		TDMHSAS	\$ 8,260	
53600-FJC	District Attorney's Office	Family Justice Center	\$ 200,000		7/1/2025	6/30/2028	\$ 200,000			OCJ/P/VOCA	\$ 3,685	
53600-VOCA	District Attorney's Office	Victim's Coordinator Grant (VOCA)	\$ 95,350	\$ -	7/1/2025	6/30/2028	\$ 76,280	\$ 19,070		OCJ/P/VOCA	\$ 11,850	
363-53600-CTF01	District Attorney's Office	JAG - 7th CTF	\$ 225,000	\$ -	7/1/2025	6/30/2028	\$ 225,000	\$ -	\$ -	OCJP		
55130-131-EMST1	EMS	EMS Training Supplement	\$ 28,800	\$ 2,203	12/31/2024	6/30/2025	\$ -	\$ 28,800		TDH		
58190-706-ARC	EMS	EMS Training Facility	\$ 857,840	\$ 857,841	10/1/2024	12/31/2027	\$ 857,840	\$ -		TEMA/DHS		
54710-790-EMSE2	EMS	EMS Equipment Grant	\$ 30,303	\$ -	7/1/2025	6/30/2028	\$ -	\$ 30,303		TDH		
55130-790-TNRMT2	EMS	TNRMT Grant	\$ 2,151		7/1/2025	6/30/2028		\$ 2,151		TNRMT2		
54410-499-DHS	Emergency Management	Homeland Security Grant 2024	\$ 28,250		9/1/2023	4/30/2026	\$ 28,250			TEMA/DHS		
54410-706-ECC	Emergency Management	Emergency Operations Center	\$ 2,942,940	\$ 980,980	9/1/2024	4/30/2027	\$ 2,942,940	\$ -		TEMA/DHS		
54410-499-EMPG	Emergency Management	Emergency Management EMPG 2023	\$ 32,024	\$ 32,024	10/1/2023	9/30/2025	\$ 32,024			TEMA		
54410-499-DCE	Emergency Management	Off-Site Emergency Planning and Response	\$ 21,000	\$ -	12/1/2024	11/30/2025	\$ 21,000	\$ -		TEMA/DHS		
54410-499-EMPG	Emergency Management	Emergency Management EMPG 2024	\$ 32,024	\$ 32,024	10/1/2023	9/30/2025	\$ 32,024			TEMA		
55110-707-SPNMG	Health Department	Health Department Renovation	\$ 849,000	\$ 816,400	1/13/2023	6/30/2026		\$ 849,000		TDH		
55190	Health Department	Reimburse County for Contract employees Salaries	\$ 684,000	\$ -	7/1/2025	6/30/2028	\$ 181,724	\$ 502,276		TDH		
55180-2001	Health Department	Safety Net Grant for Dental	\$ 4,000,000		7/1/2025	6/30/2028		\$ 4,000,000		TDH		
55160-2001	Health Department	Safety Net Grant for Dental (Emory Valley)	\$ 4,000,000		7/1/2025	6/30/2028		\$ 4,000,000		TDH		
	Hgway/Mayors Office	TDOT Old State Circle Bridge (State Run Project)	\$ 950,900				\$ 950,900			TDOT		
53500-1000	Juvenile Court	Juvenile Court State Supplement Funds	45,000.00		7/1/2024	6/30/2029		\$ 45,000		DCS		
51900-799-NWDSP	Mayors Office	TDOT Oliver Springs 1 of 2	\$ 942,020	\$ 216,580				\$ 942,020		TDOT		
51900-799-NWDSP	Mayors Office	TDOT Oliver Springs 2 of 2	\$ 711,396	\$ 177,849			\$ 711,396			TDOT		
171-91150-FLAP1	Mayors Office	Gibbs Ferry Park (FLAP Grant)	\$ 1,860,000	\$ 201,400					\$ 1,860,000	USDOT		
58190-FIG	Mayors Office	CDBG Food Insecurity	\$ 194,000		12/15/2023	3/31/2026	\$ 194,000			CDBG		
91170-791-CDBG1	Mayors Office	CDBG Waterlines	\$ 523,207	\$ 107,163	10/15/2020	10/14/2025	\$ 523,207			TDEC/CDBG		
58190-ARPB	Mayors Office	Broadband Accessibility Grant (BRG)	\$ 100,000		7/1/2024	12/31/2026	\$ 100,000			TNECD		
58190-BRAG1	Mayors Office	Brownfield Identification Grant	\$ 20,000	\$ -	8/1/2024	7/31/2025	\$ -	\$ 20,000	\$ -	TDEC		
58300-TCAD1	Mayors Office	Senior Center Grant (Vehicle)	\$ 45,000	\$ -	11/1/2024	3/31/2026	\$ -	\$ 45,000	\$ -	TNDDA		
56190-BRAG2	Mayors Office	ORHA Brownfield Identification Grant	\$ 100,000	\$ -	8/1/2024	7/31/2026	\$ -	\$ 100,000	\$ -	TDEC		
55120-399-ANML1	Mayors Office	Animal Friendly - Spay/Neuter	\$ 1,200		8/1/2025	6/30/2026		\$ 1,200		TDA		
171-91401-TDEC1	Mayors Office/ACWA	Water Infrastructure Investment Plan (WIIP)	\$ 3,795,149	\$ 379,515	3/3/2021	9/30/2026	\$ 3,795,149	\$ -		TDEC		
51900-ORRCA	Mayors Office/ORRCA	Oax Ridge Reservation Community Alliance	\$ 797,090	\$ -	4/15/2024	6/30/2028	\$ 797,090	\$ -		TDEC		
101-56300	Mayor's Office/Office on Aging	Office on Aging and Senior Center	\$ 196,181	\$ 28,420	7/1/2024	6/30/2026	\$ 166,419	\$ 29,762		E*HRA/ETA/AAAD		
53310-399-AE/M1	Mayor's Office/Gen Sessions	Alternate Electronic Monitoring	\$ 13,005	\$ 13,005	10/21/2024	6/30/2026		\$ 13,005		OCJP		
58300-499	Mayor's Office/Senior Center	Senior Center Sound Panels	\$ 50,000	\$ -	11/1/2025	3/31/2027	\$ -	\$ 50,000		TNDDA		
116-55739	Mayors Office/Solid Waste	Litter Grant (Pick-Up & Prevention Education)	\$ 52,100	\$ -	7/1/2025	6/30/2026		\$ 52,100		TDOT		
	Norris Library	TOP Grant	\$ 1,341	\$ 70	7/1/2025	6/30/2026		\$ 1,341		TSLA		
54230-EBP1	Sheriff's Department	Evidenced Based Programming (EBP)	\$ 317,141		5/15/2023	6/30/2027		\$ 317,141		OCJP		
54110-188-SORR1	Sheriff's Department	Sheriff's Office Recruitment and Retention	\$ 200,000		6/30/2023	3/7/2029		\$ 200,000		TDCl		
54110-9007	Sheriff's Department	Governor's Highway Safety Grant	\$ 23,800	\$ -	10/1/2024	9/30/2025	\$ 23,800			TDHS/NHSTA		
54210-SMHT4	Sheriff's Department	Mental Health Transport	\$ 290,270	\$ -	7/1/2025	6/30/2028		\$ 290,270		OCJP		
54110-170	Sheriff's Department	SRQ Grant	\$ 1,275,000		7/1/2025	6/30/2026		\$ 1,275,000		TDHS		
54110-9007	Sheriff's Department	Traffic Safety Enforcement and Education	\$ 21,760	\$ -	10/1/2025	9/30/2026	\$ 21,760	\$ -	\$ -	TDHS/NHSTA		
178-58110-ARPA	Tourism	Tourism ARPA	\$ 326,715		12/1/2021	11/30/2026	\$ 326,715			TDTD		
128-58110	Tourism	Tourism Marketing Grant	\$ 30,000	\$ 30,000	7/1/2025	6/30/2026		\$ 30,000		TDTD		
128-58110-799-TEGLB	Tourism	Tourism Enhancement Grant - Lost Bottom Park	\$ 49,000	\$ 21,000	7/1/2025	6/30/2027	\$ -	\$ 49,000	\$ -	TDTD		
	Mayor's Office	ORR Restoration Lost Bottom Park	\$ 555,000	\$ 227,550	3/1/2026	2/28/2030	\$ -	\$ 327,450		TDEC		
										Total		
							Current Year Grants	\$12,207,517	\$13,353,389	\$ 1,860,000	\$ 27,420,906	\$ 23,795
							Prior Year Grants	\$12,605,736	\$14,456,770	\$ 1,860,000	\$ 28,922,507	\$ 28,845

ARPA PROJECTS

ARPA Funding Eligibility Category	REVENUE LOSS	OTHER ELIGIBILITIES	TOTAL			
Total ARPA Allocation	\$ 10,000,000.00	\$ 4,952,074.00	\$ 14,952,074.00			
-Less Budgeted To-Date	\$ (10,262,639.51)	\$ (5,120,393.55)	\$ (15,383,033.06)			
Remaining Allocation	\$ (262,639.51)	\$ (168,319.55)	\$ (430,959.06)			
Interest earned and balance of allocations						
	\$ 468,482.27	\$ (430,959.06)				
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	10/23/2024
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			

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	<u>25.00</u>	
			941.00	
101	51240	201		900.00
101	51240	212		<u>41.00</u>
				941.00
HR				
101	51310	208	300.00	
101	51310	210	<u>40.00</u>	
			340.00	
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	<u>20.00</u>	
			1,090.00	
101	51720	201		1,090.00
County Clerk				
101	52500	208	850.00	
101	52500	299	<u>80.00</u>	
			930.00	
101	52500	201		930.00

Total \$ 3,301.00

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
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
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 :		
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		

5,650
5,900

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

500
250
375

Motion

To Approve

To Refer

With 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: Drug Court

FROM: Judge Spitzer **0084095**

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
1050
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

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 / Expl:

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

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:
Family Justice Center/Finance

FROM:
Joey Collins/John Prince

0084097

Decrease	CODE DESCRIPTION	AMOUNT
101-53600-415- FJC	District Attorney General - Electricity - Family Justice Center	\$ 1,800.00
TOTAL		\$ 1,800.00

3826

Increase	CODE DESCRIPTION	AMOUNT
101-53600-499- FJC	District Attorney General - Other Supplies & Materials - Family Justice Center	\$ 1,800.00
TOTAL		\$ 1,800.00

Detailed Justification / Explanation :

To purchase 1 laptop and 3 printers with ink for the FJC.

Impact on Next Year's Budget - No effect

7

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

2,700

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

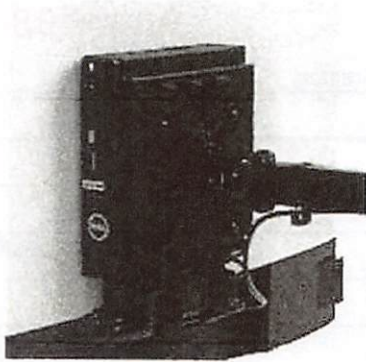
Impact on 26/27 budget - None

IT approved

price keeps increasing

8

Shopping Cart



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

Price

\$39⁹⁷

Government Price

In Stock

[Add to 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

[Add to 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:

DEPARTMENT:

FROM:

0084099

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				830,000.00
					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:

APPROPRIATION:

0084100

DEPARTMENT:

FROM:

Sheriff's Department

Russell Barker

5/1/2026

Decrease		CODE DESCRIPTION				AMOUNT
101-54210-201		Jail- Social Security				\$320.00
					TOTAL	\$320.00

20k

Increase		CODE DESCRIPTION				AMOUNT
101-54210-206		Jail- Life Insurance				\$20.00
101-54210-210		Jal- Unemployment Compensation				\$300.00
					TOTAL	\$320.00

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 jail benefit codes

10

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
DEPARTMENT: Fire Prevention & Control

APPROPRIATION:
FROM:

04101

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

600

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

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:

APPROPRIATION:

DEPARTMENT: EMA

FROM: Joe Mead

Accounting

0084102

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

ANDERSON COUNTY BUDGET AMENDMENT REQUEST

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

TYPE OF AMENDMENT

TRANSFER: X APPROPRIATION:
 DEPARTMENT: Emergency Medical Services FROM: Nathan Sweet
 April 30, 2026

0084107

INCREASE	CODE DESCRIPTION	AMOUNT
55130-434	Natural Gas	\$ 1,000.00
55310-524	Staff Development	\$ 500.00
55130-413	Drugs and Medical Supplies	\$ 9,750.00
55130-307-0100	Communication Cellular/Pager Service	\$ 2,500.00
		\$ 13,750.00

DECREASE	CODE DESCRIPTION	AMOUNT
55310-452	Utilities	\$ 2,500.00
55310-356	Tuition	\$ 5,950.00
55310-336	Maintenance and Repair Equipment	\$ 1,500.00
55310-355	Travel	\$ 2,500.00
55130-307-0200	Communication Internet Service	\$ 1,300.00
		\$ 13,750.00

7,382
 18,078
 3,500
 4,400
 1,500

Detailed Justification / Explanation :

Balancing Codes to finish the year.

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

One time amendment, Medical Supplies will need to have some increase in future years.

Cost continues to rise on supplies.

17

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:

0084108

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

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

200

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

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

INCREASE <input checked="" type="checkbox"/>	CODE DESCRIPTION	AMOUNT
DECREASE <input type="checkbox"/>		
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 remaining TISA Outcomes funding for legal fees, utilities and summer custodial help.

21

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.

22

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:

0084113

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 A
		\$ -
		\$ -
		\$ -
		\$ -
Total		\$ 260,000.00

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

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.

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: *Major Line* TYPE OF AMENDMENT
 APPROPRIATION:
 DEPARTMENT: Fiscal Services FROM: Marcus Bullock
 DATE: 4/30/2026

0084114

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

INCREASE <input type="checkbox"/>	CODE DESCRIPTION	AMOUNT
DECREASE <input checked="" type="checkbox"/>		
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	44,887
		141 71200-499 OTHER SUPPLIES & MATERIALS	\$ 3,500.00	3,753
		141 71200-725 SPECIAL EDUCATION EQUIPMENT	\$ 5,000.00	5,000
		141 72220-189 OTHER SALARIES & WAGES	\$ 62,310.00	158,730
		141 72220-206 LIFE INSURANCE	\$ 900.00	1,248
		141 72220-355 TRAVEL	\$ 2,000.00	2,000
		141 72220-399 OTHER CONTRACTED SERVICES	\$ 12,000.00	14,691
		141 72220-599 OTHER CHARGES	\$ 6,200.00	7,200
Total			\$ 126,910.00	

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

0084116

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

INCREASE <input type="checkbox"/>	CODE DESCRIPTION	AMOUNT
DECREASE <input checked="" type="checkbox"/>		
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

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:

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

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 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

0084118

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

0084119

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:

0084181

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)

31

**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: *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.

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

36

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

0084129

DEPARTMENT: Finance **Parks**

FROM: Robby Holbrook

INCREASE	CODE DESCRIPTION	AMOUNT
101-51240-434	Conservation - Natural Gas	\$ 550.00
101-51240-452	Conservation - Utilities	\$ 12,000.00
101-51240-454	Conservation - Water & Sewer	\$ 700.00
	Total	\$ 13,250.00
INCREASE		
101-43340	Recreation Fees	\$ 13,250.00
	Total	\$ 13,250.00

Motion

To Approve

To Refer

With W/O

Seconded _____

Motion

Detailed Justification / Explanation :

Both natural gas and utility costs continue to rise across all parks, particularly with Anderson County Park now open year-round.

Revenue is expected to exceed budget numbers by \$25,000.

Impact on 26/27 Budget - No

39

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*
 DEPARTMENT: Finance

APPROPRIATION:
 FROM: Robby Holbrook

0084131

INCREASE	CODE DESCRIPTION	AMOUNT
See Attached	Payroll	\$ 11,068.00
	Total	\$ 11,068.00

INCREASE	CODE DESCRIPTION	AMOUNT
See Attached	Payroll	\$ 11,068.00
	TOTAL	\$ 11,068.00

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

This amendment authorizes adjustments to multiple payroll transfers to ensure accurate accrual accounting for the current fiscal year end.

Impact on 25/26 Budget - No

41

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

41

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	Purchasing		760.00
101	52200	207	Purchasing		7,500.00
101	52300	201			1,500.00
					<u>9,760.00</u>

Fire Marshal/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

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 or 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, programing, 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@sistersincrime.org
Submitting Department Head Signature:	<i>Kimberlee Byrge</i> Date: 4/8/26
Grant Coordinator Signature:	<i>[Signature]</i> Date: 4/10/26

SECA

Budget Hearings Schedule 5/07/2026

Anderson County, Tennessee General Fund		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

Veterans Service

Page Number: 1

Fund 101 General Government
Statement of Proposed Operations

Account Number	Estimated/Appropriated/Actual	Actual 2025	Original Budget 2026	Amended Budget		Est & Bgt Thru January 2026	Current Yr Remain	3 Year Average	Department Request	Increase
				Thru January 2026	January 2026					
Expenditures										
58300 Veterans Services										
58300-101	County Official	52,000	0	0	0	0	0	58,965	0	2,080
58300-103	Assistant(S)	21,695	33,280	33,280	17,520	0	15,760	22,148	35,360	2,080
58300-105	Supervisor/ Director	0	53,500	53,500	28,808	0	24,692	0	61,000	7,500
58300-201	Social Security	4,592	5,380	5,380	2,996	2,384	2,384	4,995	5,974	594
58300-204	State Retirement	3,584	5,250	5,250	2,880	2,370	2,370	4,195	5,830	580
58300-206	Life Insurance	158	1,565	1,565	98	1,467	1,467	171	180	(1,385)
58300-207	Medical Insurance	4,302	0	0	0	0	0	5,012	0	0
58300-208	Dental Insurance	218	0	0	0	0	0	292	0	(292)
58300-209	S/T Disability Insurance	0	292	292	0	0	0	553	0	0
58300-210	Unemployment Compensation	34	42	42	25	0	17	244	0	0
58300-212	Employer Medicare	1,074	1,258	1,258	701	0	557	1,168	1,397	139
58300-299	Other Fringe Benefits	31	21	21	0	0	21	76	0	(21)
58300-302	Advertising	215	700	700	100	600	600	215	500	(200)
58300-299	Communication Cellular/Paper Service	312	500	500	250	250	250	457	500	0
58300-307- 0100	Maintenance Agreements	0	500	500	0	0	0	299	500	0
58300-334	Postal Charges	21	200	200	8	192	192	93	150	(50)
58300-348	Printing, Stationary & Forms	0	350	350	0	350	350	50	250	(100)
58300-349	Rentals	532	500	500	500	0	517	517	500	0
58300-351	Travel	1,114	3,000	2,500	500	0	1,975	1,976	2,500	(500)
58300-355	Other Contracted Services	2,400	4,000	2,500	495	2,005	2,005	2,500	3,000	(1,000)
58300-411	Data Processing Supplies	0	2,800	2,800	2,349	0	451	0	500	(2,300)
58300-435	Office Supplies	2,260	2,500	1,990	500	1,490	1,490	1,795	1,000	(1,500)
58300-499	Other Supplies & Materials	0	0	3,010	1,007	2,003	2,003	0	1,000	1,000
58300-709	Data Processing Equipment	0	2,500	2,500	0	2,500	2,500	0	1,000	(2,000)
58300-320	Dues and Membership	0	0	0	0	0	0	0	500	475
Total	Veterans Services	94,562	118,138	118,138	58,762	59,376	59,376	105,455	121,108	2,970

105 14% increase
103 0.25 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	Original Budget 2026	Amended Budget		Current Yr Remain	3 Year Average	Department Request	Increase
			Thru January 2026	Est & Bgt Thru January 2026				
Expenditures								
56300 Senior Citizens Assistance								
56300-105	49,293	57,613	57,613	29,344	28,269	53,091	56,000	(1,613)
56300-162	2,000	2,000	2,000	1,097	903	2,000	38,000	36,000
56300-169	15,700	64,060	64,060	38,911	25,149	20,434	37,550	(26,510)
56300-169- OAA	3,593	0	0	0	0	14,215	0	0
56300-169-OAASS	7,564	0	0	0	0	7,564	0	0
56300-169-SCEBH	2,720	0	0	0	0	2,720	0	0
56300-169-SCHWI	13,940	0	0	0	0	13,940	0	0
56300-201	3,892	7,668	7,668	4,342	3,326	4,624	8,156	488
56300-201- OAA	223	0	0	0	0	881	0	0
56300-201-OAASS	469	0	0	0	0	469	0	0
56300-201-SCEBH	169	0	0	0	0	169	0	0
56300-201-SCHWI	864	0	0	0	0	864	0	0
56300-204	1,494	3,607	3,607	1,965	1,642	2,686	6,580	2,973
56300-206	80	90	90	54	36	87	156	66
56300-207	5,138	5,892	5,892	3,319	2,573	1,712	11,784	5,892
56300-208	266	204	204	115	89	286	408	204
56300-209	0	0	0	0	0	168	0	0
56300-210	135	111	111	39	72	91	90	(21)
56300-210- OAA	11	0	0	0	0	30	0	0
56300-210-OAASS	1	0	0	0	0	1	0	0
56300-210-SCEBH	3	0	0	0	0	3	0	0
56300-212	910	1,793	1,793	1,016	777	1,081	1,907	114
56300-212- OAA	52	0	0	0	0	206	0	0
56300-212-OAASS	110	0	0	0	0	110	0	0
56300-212-SCEBH	39	0	0	0	0	39	0	0
56300-212-SCHWI	202	0	0	0	0	202	0	0
56300-299	63	24	24	14	10	31	48	24
56300-307	0	0	0	196	(196)	615	0	0
56300-307- 0100	801	690	690	294	396	603	800	110
56300-307- 0200	3,998	5,460	5,460	1,547	3,913	4,230	4,500	(960)
56300-333	0	200	200	0	260	0	200	0
56300-335	2,786	4,000	4,000	2,560	1,440	2,597	4,000	0
56300-338	0	750	750	0	750	207	750	0
56300-348	37	150	150	15	135	12	400	250
56300-349	0	500	500	0	500	24	500	0
56300-355	31	500	500	166	334	159	500	0
56300-359	1,050	1,200	1,200	842	358	1,011	1,200	0
56300-399	6,787	5,878	10,378	3,935	6,443	4,834	9,278	3,400
56300-410	1,461	3,000	3,000	2,000	1,000	1,571	3,000	0
56300-415	9,729	13,500	13,500	5,425	8,075	10,576	13,500	0
56300-425	12	1,150	1,150	0	1,150	403	1,150	0
56300-425-tcad1	0	0	2,024	2,024	0	0	0	0
56300-434	3,334	3,500	3,500	1,262	2,238	3,051	3,500	0
56300-435	959	1,500	1,500	945	555	874	1,500	0
56300-450	0	1,500	1,500	0	1,500	0	1,500	0
56300-454	568	850	850	613	237	662	1,300	450
56300-499	7,943	3,800	11,100	7,335	3,765	4,054	12,300	8,500
56300-499- TCAD	0	0	0	0	0	2,454	0	0
56300-499-46845	0	0	10,000	9,667	333	0	0	0
56300-499-PRGFE	855	2,000	7,000	2,370	4,630	1,313	2,000	0

56300-499-SCFBH	Other Supplies & Materials Senior Cen	3,292	0	0	0	0	3,292	0	0
56300-499-SCDA1	Other Supplies & Materials Senior Cen	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. 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

Property Assessor

Fund 101 General Government
Statement of Proposed Operations

Page Number: 1

Account Number	Estimated/Appropriated/Actual Expenditures	Actual 2025	Original Budget 2026	Amended Budget		Est. & Bgt Thru January 2026	Current Yr Remain	3 Year Average	Department Request	INCREASES
				Thru January 2026	January 2026					
52300	Property Assessor's Office									
52300-101	County Official	111,390	114,272	114,272	114,272	66,192	48,540	106,170	117,749	3,017
52300-106	Denial/Votes)	417,086	429,654	429,654	429,654	228,349	201,305	372,139	429,654	0
52300-201	Social Security	237,730	337,952	337,952	337,952	18,472	15,279	47,856	33,915	63
52300-204	State Retirement	27,882	32,935	32,935	32,935	18,764	14,151	23,891	38,178	5,243
52300-206	Life Insurance	6,639	6,677	6,677	6,677	405	272	632	701	74
52300-207	Medical Insurance	60,980	69,240	69,240	69,240	42,666	26,574	46,822	78,768	9,528
52300-208	Dental Insurance	3,546	3,156	3,156	3,156	1,794	1,362	3,287	3,312	196
52300-209	S/T Disability Insurance	0	0	0	0	0	0	1,000	0	0
52300-210	Unemployment Compensation	248	210	210	210	48	162	229	210	0
52300-212	Employer Medicare	7,430	7,894	7,894	7,894	4,320	3,574	6,742	7,908	14
52300-299	Other Fringe Benefits	658	360	360	360	221	139	329	408	48
52300-305	Audit Services	51,750	61,600	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	2,600	688	1,912	1,446	2,600	0
52300-317	Data Processing Services	45,233	45,000	45,000	45,000	13,246	31,754	29,585	50,700	5,700
52300-320	Dues And Memberships	2,120	2,232	2,232	2,232	2,435	170	2,235	3,000	768
52300-330	Operating Lease Payments	0	5,000	5,000	5,000	4,108	892	363	5,500	500
52300-331	Legal Services	16,884	15,000	15,000	15,000	8,306	6,694	32,376	15,000	0
52300-334	Maintenance Agreements	4,608	8,640	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	2,295	1,589	706	1,415	2,500	205
52300-348	Printing, Stationary & Furnis	4,272	3,300	3,300	3,300	250	3,050	3,209	4,000	700
52300-349	Travel	1,607	1,500	1,500	1,500	1,500	0	1,206	1,500	0
52300-355	Gasoline	5,376	6,300	6,300	6,300	4,518	1,782	3,261	8,000	1,700
52300-425	Other Contracted Services	5,785	93,013	93,013	93,013	3,750	89,263	5,285	93,013	0
52300-435	Gasoline	1,083	2,500	2,500	2,500	818	1,682	1,579	2,500	0
52300-451	Office Supplies	937	6,253	6,253	6,253	4,014	2,239	3,057	6,253	0
52300-499	Uniforms	0	600	600	600	227	227	0	600	0
52300-511	Other Supplies & Materials	2,086	1,000	1,000	1,000	0	1,000	915	1,762	762
52300-524	Vehicle & Equipment Insurance	0	1,000	1,000	1,000	1,000	0	2,281	1,000	0
52300-534	Staff Development	1,985	2,600	2,600	2,600	1,610	990	991	2,600	0
52300-709	Data Processing Equipment	2,972	0	0	0	0	0	0	0	0
52300-719	Office Equipment	0	5,000	5,000	5,000	4,396	604	3,751	5,000	0
Total	Property Assessor's Office	810,578	958,043	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

Phase 2 \$569,904.35

Anderson County Highway Dept.

\$395,000.00

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 <input type="checkbox"/> To Approve <input type="checkbox"/> To Refer <input type="checkbox"/> With <input type="checkbox"/> 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
		\$201,400.00

(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
		\$201,400.00

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

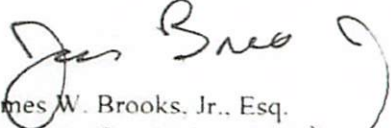
I have obtained additional facts which will affect the Opinion I sent to Finance Director Holbrook on Monday before the County Commission meeting. A copy of that Opinion is attached. I need to clarify my conclusion that unrestricted funds in the County General Fund can be applied to the Park Lane project. 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

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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.

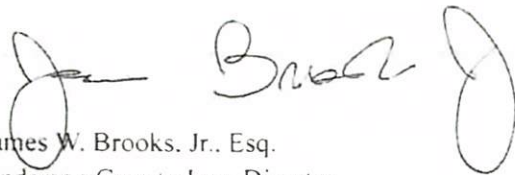
Based on consultation with the Highway Superintendent, the roadway cannot be repaired without stabilization of the adjacent shoreline, as continued erosion is directly impacting and undermining the stability of the roadbed. Accordingly, the stabilization work is functionally inseparable from the repair 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.