

ADMINISTRATIVE COMMITTEE

AGENDA

August 3, 2026

6:00 P.M.

RAWLINGS BUILDING

- 1.** Call to Order
- 2.** Prayer
- 3.** Roll Call
- 4.** Consideration of Previous Minutes
- 5.** Approval of Financial Reports
- 6.** County Executive Report
- 7.** Other Business
 - a. FY2026-2027 Budget Approval Letter from TCOT
 - b. School Refunding Loan Approval Letter from TCOT
- 8.** Citizen's Petitions and Grievances
- 9.** Resolutions
 - A. 202608-Health and Safety Plan Director -*A resolution to designate a new director of occupational safety and health.*
 - B. 202608-Planning Commission Member Increase - *Consideration of a resolution to increase the number of members on the Humphreys County Planning Commission from six (6) to seven (7).*
 - C. 202608-Sanitation Budget Amendment-*\$40,000-A resolution to amend the FY2026-27 budget to transfer funds to the proper expenditure line for Buffalo Convenience Center project.*
 - D. 202608-Debt Service Fund Budget Amendment-*\$2,054,000-A resolution to amend the FY2026-27 budget to appropriate the \$2,000,000 school loan into appropriate expenditure lines.*
- 10.** Notaries
- 11.** New Business
- 12.** Adjournment

Template Name: LGC Trial Balance
Created by: LGC

Humphreys County Trustee
Trial Balance
June 2026

User:
Date/Time:

Leigh Ann Stanfield
7/1/2026 1:30 PM
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Fund: 999 County Trustee

AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance	
999-11120- - -	Cash On Hand	750.00	45,773,208.94	45,773,208.94	750.00	
999-11130- - - -100	Cash In Bank - First Federal	9,468,642.32	114,373,962.88	112,071,200.50	11,771,404.70	
999-11130- - - -202	Cash In Bank - First Bank Boe Insurance	100.00	0.00	0.00	100.00	
999-11130- - - -204	Cash In Bank - First Federal Co Gen / Hwy Ins	493,782.04	0.00	37,369.78	456,412.26	
999-11130- - - -211	Cash In Bank - First Bank Co Gen Irs Acct	100.00	0.00	0.00	100.00	
999-11130- - - -212	Cash In Bank - First Bank Highway Irs Acct	100.00	0.00	0.00	100.00	
999-11130- - - -213	Cash In Bank - First Bank School Irs Acct	100.00	0.00	0.00	100.00	
999-11130- - - -300	Cash In Bank - Apex Bank CD	21,487,033.01	913,198.90	0.00	22,400,231.91	
999-11130- - - -301	Cash In Bank - 301 - First Federal CD 2	5,474,767.40	207,257.42	0.00	5,682,024.82	
999-11130- - - -302	Cash In Bank - First Federal Cd	5,126,027.40	197,816.57	0.00	5,323,843.97	
999-11130- - - -500	Cash In Bank - First Bank Cd	35,291.41	1,072.01	0.00	36,363.42	
999-11130- - - -700	Cash In Bank - First Federal Vendor Acct	1,339,262.45	67,363,172.77	67,504,277.90	1,198,157.32	
999-11130- - - -800	Cash In Bank - First Federal Bank Payroll Acct	0.00	22,473,494.12	22,473,494.12	0.00	
999-11300- - - -902	Investments - L G I P	12,991,194.14	493,509.64	1,000,000.00	12,484,703.78	
999-11300- - - -903	Investments - LGIP McEwen School Interest	5,576,504.07	91,750.64	5,668,248.45	6.26	
999-11300- - - -904	Investments - LGIP (2) Int	31,139,418.17	1,248,377.34	0.00	32,387,795.51	
999-11405- - - -	Credit Card Receivable	0.00	198,639.13	198,639.13	0.00	
999-11410- - - -	Accounts Receivable	0.00	65,225.00	65,225.00	0.00	
999-11410- -999- -	Accounts Receivable - County Trustee	287.00	64,887.00	65,174.00	0.00	
999-11441- -999- -	Due From Primary Government - County Trustee	96.00	13,235.00	13,331.00	0.00	
999-14310- - - -	Undistributed Warrants	(1,339,262.45)	70,165,164.12	70,024,058.99	(1,198,157.32)	
Total		Assets	91,794,192.96	323,643,971.48	324,894,227.81	90,543,936.63
999-21100- - - -	Accounts Payable	0.00	12,727.04	12,727.04	0.00	
999-21100- -999- -	Accounts Payable - County Trustee	0.00	11,547.04	11,547.04	0.00	
999-21500- -101- -	Due To Other Funds - General	(25,306,248.22)	23,043,921.10	16,636,538.89	(18,898,866.01)	
999-21500- -116- -	Due To Other Funds - Solid Waste/Sanitation	(4,100,403.76)	1,308,073.15	1,213,342.42	(4,005,673.03)	
999-21500- -122- -	Due To Other Funds - Drug Fund	(179,728.65)	118,918.05	180,203.83	(241,014.43)	
999-21500- -126- -	Due To Other Funds - Rural Fire	(954,263.65)	258,293.12	454,410.94	(1,150,381.47)	
999-21500- -131- -	Due To Other Funds - Highway/Public Works	(1,893,375.49)	4,692,166.73	5,641,508.11	(2,842,716.87)	
999-21500- -141- -	Due To Other Funds - General Purpose School	(11,112,234.51)	36,887,521.54	35,827,401.66	(10,052,114.63)	
999-21500- -142- -	Due To Other Funds - School Federal Projects	(1,667,093.95)	1,736,105.06	1,797,386.42	(1,728,375.31)	
999-21500- -143- -	Due To Other Funds - Central Cafeteria	(46,940.18)	2,380,214.81	2,662,548.53	(329,273.90)	
999-21500- -151- -	Due To Other Funds - General Debt Service	(11,400,138.69)	2,413,992.40	3,514,842.89	(12,500,989.18)	
999-21500- -171- -	Due To Other Funds - General Capital Projects	(4,407,456.24)	13,670,682.81	22,033,582.12	(12,770,355.55)	
999-21500- -177- -	Due To Other Funds - Education Capital Projects	(24,282,033.01)	7,093,176.63	7,961,901.92	(25,150,758.30)	
999-21500- -178- -	Due To Other Funds - School Project for Flood (County)	(5,576,504.07)	18,705,213.62	13,128,715.81	(6.26)	
999-21500- -189- -	Due To Other Funds - Hurricane Creek Watershed	(17,237.26)	224.98	0.00	(17,012.28)	
999-21500- -204- -	Due To Other Funds - Buffalo Waste Water	(822,200.80)	159,445.70	190,321.33	(853,076.43)	
999-21500- -351- -	Due To Other Funds - Cities - Sales Tax	0.00	2,979,738.54	2,979,738.52	0.02	

Template Name: LGC Trial Balance
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Humphreys County Trustee
Trial Balance
June 2026

User:
Date/Time:

Leigh Ann Stanfield
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Fund: 999 County Trustee

AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance
999-28310- - - -	Undistributed Taxes	0.00	10,005,514.03	10,005,514.03	0.00
999-29900- - - -	Fee/Commission Account	(28,334.48)	680,290.37	655,278.89	(3,323.00)
Total		(91,794,192.96)	126,157,766.72	124,907,510.39	(90,543,936.63)
Fund Totals: 999	County Trustee	0.00	449,801,738.20	449,801,738.20	0.00

Created By: Leigh Ann Stanfield

Humphreys County Trustee
Tax Aggregate Report - Detail

User:
Date/Time:

Leigh Ann Stanfield
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Tax Year: 2025

Beginning Property Tax Aggregate:	\$13,960,623.89	(+)
Additions:	\$10,440.01	(+)
Increases:	\$8,114.33	(+)
Total Taxes To Account For:	<u>\$13,979,178.23</u>	(=)
Taxes Collected:	\$13,510,964.54	(+)
Deletions:	\$1,224.00	(+)
Decreases:	\$8,177.69	(+)
Unpaid Taxes:	\$458,812.00	(+)
Bankruptcies:	\$508.00	
State Appeal:	\$0.00	
State Deferred:	\$0.00	
Total Taxes Accounted For:	<u>\$13,979,178.23</u>	(=)

Beginning Public Utility Aggregate:	\$762,907.00	(+)
Additions:	\$251,108.00	(+)
Increases:	\$0.00	(+)
Total Taxes To Account For:	<u>\$1,014,015.00</u>	(=)
Taxes Collected:	\$763,291.73	(+)
Deletions:	\$19,677.00	(+)
Decreases:	\$231,029.00	(+)
Unpaid Public Utilities:	\$17.27	(+)
Bankruptcies:	\$0.00	
State Appeal:	\$0.00	
Total Taxes Accounted For:	<u>\$1,014,015.00</u>	(=)

Thru Date: 06/30/2026
Taxing Entity:
City:
Property Type:

Created By: Leigh Ann Stanfield

Humphreys County Trustee
Tax Aggregate Report - Summary

User:
Date/Time:

Leigh Ann Stanfield
6/30/2026 3:29 PM
Page 1 of 1

Tax Year: 2025

Beginning Tax Aggregate:	\$14,723,530.89	(+)	
Total Increases:	\$269,662.34	(-)	
Total Decreases:	\$260,107.69	(+)	
Public Utilities:	0.00		
Current Aggregate:			\$14,733,085.54
Total Taxes Paid:	\$14,274,256.27		
Total Taxes Unpaid:	\$458,829.27	(+)	
Total Taxes:			\$14,733,085.54 (-)
Balance:			\$0.00

Thru Date: 06/30/2026

Taxing Entity:

City:

Property Type:

Humphreys County Trustee
RDB Report
Thru June 2026

User:
Date/Time:

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Page 1 of 3

Dept Description	Beginning Balance	Adjustments	Receipts	Transfers In	Disbursements	Transfers Out	Commisions	Ending Balance
101 General	-18,277,572.70	0.00	-1,446,089.98	0.00	803,024.68	0.00	21,771.99	-18,898,866.01
116 Solid Waste/Sanitation	-4,076,063.45	0.00	-10,008.31	0.00	80,253.30	0.00	145.43	-4,005,673.03
122 Drug Fund	-265,284.49	0.00	-4,472.61	0.00	28,708.25	0.00	34.42	-241,014.43
126 Rural Fire	-1,154,096.84	0.00	-1,677.05	0.00	5,358.89	0.00	33.53	-1,150,381.47
127 NO LONGER IN USE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
128 NO LONGER IN USE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
131 Highway/Public Works	-2,616,356.97	0.00	-577,858.89	0.00	349,160.62	0.00	2,338.37	-2,842,716.87
141 General Purpose School	-12,493,278.17	0.00	-2,130,496.38	0.00	4,564,010.12	0.00	7,649.80	-10,052,114.63
142 School Federal Projects	-1,713,406.47	0.00	-315,462.23	0.00	300,493.39	0.00	0.00	-1,728,375.31
143 Central Cafeteria	-350,793.09	0.00	-185,389.59	0.00	206,904.14	0.00	4.64	-329,273.90
151 General Debt Service	-12,493,103.61	0.00	-8,046.54	0.00	0.00	0.00	160.97	-12,500,989.18
171 General Capital Projects	-13,432,803.43	0.00	-21,843.15	0.00	684,113.07	0.00	177.96	-12,770,355.55
177 Education Capital Projects	-25,184,783.30	0.00	-229,900.00	0.00	263,925.00	0.00	0.00	-25,150,758.30
178 School Project for Flood (County)	0.00	0.00	-229,906.26	0.00	229,900.00	0.00	0.00	-6.26

Template Name: LGC RDB Report
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Humphreys County Trustee
RDB Report
Thru June 2026

User:
Date/Time:

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189	Hurricane Creek Watershed							
	-17,012.28	0.00	0.00	0.00	0.00	0.00	0.00	-17,012.28
204	Buffalo Waste Water							
	-864,583.57	0.00	-14,995.70	0.00	26,502.84	0.00	0.00	-853,076.43
351	Cities - Sales Tax							
	0.02	0.00	-248,086.56	0.00	245,605.69	0.00	2,480.87	0.02
21100	Accounts Payable							
	0.00	0.00	-65.34	0.00	65.34	0.00	0.00	0.00
22200	This Account Is No Longer In Use							
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28310	Undistributed Taxes							
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29900	Fee/Commission Account							
	-32,432.62	0.00	63,907.60	0.00	0.00	0.00	-34,797.98	-3,323.00
	-92,971,570.97	0.00	-5,360,390.99	0.00	7,788,025.33	0.00	0.00	-90,543,936.63

Summary Of Assets

	Beginning Balance	Ending Balance
11120 Cash On Hand	750.00	750.00
11130 Cash In Bank	48,931,023.82	46,868,838.40
11300 Investments	44,734,203.30	44,872,505.55
11405 Credit Card Receivable	0.00	0.00
11410 Accounts Receivable	338.00	0.00
11441 Due From Primary Government	113.00	0.00
14310 Undistributed Warrants	-694,857.15	-1,198,157.32
	<u>92,971,570.97</u>	<u>90,543,936.63</u>

This Report is Submitted In Accordance With Requirements Of Section S-8-505, And/Or 67-5-1902, Tennessee Code Annotated, And to The Best Of My Knowledge And Belief Accurately Reflects Transactions Of This Office For The Year Ended June 2026.

Leigh Ann Stanfield
(Signature)

7-1-26
(Date)

Trustee
(Title)

Fund: 999 County Trustee

Account Number : 999-40210- -101

Local Option Sales Tax - General

Date	Trans #	Reference #	Type	Transaction Description	Debits	Credits	Balance
07/01/2025				Beginning Balance	0.00	0.00	0.00
07/18/2025	99155351		CR	Prorate Miscellaneous Receipts	0.00	117,758.71	(117,758.71)
				Monthly Totals: 999-40210- -101	0.00	117,758.71	(117,758.71)
08/01/2025				Beginning Balance	0.00	0.00	(117,758.71)
08/20/2025	99155370		CR	Prorate Miscellaneous Receipts	0.00	122,341.10	(240,099.81)
				Monthly Totals: 999-40210- -101	0.00	122,341.10	(240,099.81)
09/01/2025				Beginning Balance	0.00	0.00	(240,099.81)
09/19/2025	99155393		CR	Prorate Miscellaneous Receipts	0.00	138,147.76	(378,247.57)
				Monthly Totals: 999-40210- -101	0.00	138,147.76	(378,247.57)
10/01/2025				Beginning Balance	0.00	0.00	(378,247.57)
10/22/2025	99155414		CR	Prorate Miscellaneous Receipts	0.00	205,693.61	(583,941.18)
				Monthly Totals: 999-40210- -101	0.00	205,693.61	(583,941.18)
11/01/2025				Beginning Balance	0.00	0.00	(583,941.18)
11/21/2025	99155433		CR	Prorate Miscellaneous Receipts	0.00	144,180.94	(728,122.12)
				Monthly Totals: 999-40210- -101	0.00	144,180.94	(728,122.12)
12/01/2025				Beginning Balance	0.00	0.00	(728,122.12)
12/19/2025	99155451		CR	Prorate Miscellaneous Receipts	0.00	139,571.27	(867,693.39)
				Monthly Totals: 999-40210- -101	0.00	139,571.27	(867,693.39)
01/01/2026				Beginning Balance	0.00	0.00	(867,693.39)
01/21/2026	99155468		CR	Prorate Miscellaneous Receipts	0.00	122,934.83	(990,628.22)
				Monthly Totals: 999-40210- -101	0.00	122,934.83	(990,628.22)
02/01/2026				Beginning Balance	0.00	0.00	(990,628.22)
02/20/2026	99155491		CR	Prorate Miscellaneous Receipts	0.00	143,912.95	(1,134,541.17)
				Monthly Totals: 999-40210- -101	0.00	143,912.95	(1,134,541.17)
03/01/2026				Beginning Balance	0.00	0.00	(1,134,541.17)
03/20/2026	99155522		CR	Prorate Miscellaneous Receipts	0.00	118,276.57	(1,252,817.74)
				Monthly Totals: 999-40210- -101	0.00	118,276.57	(1,252,817.74)
04/01/2026				Beginning Balance	0.00	0.00	(1,252,817.74)

Fund: 999 County Trustee

Account Number : 999-40210- -101

Local Option Sales Tax - General

Date	Trans #	Reference #	Type	Transaction Description	Debits	Credits	Balance
04/22/2026	99155544		CR	Prorate Miscellaneous Receipts	0.00	104,918.31	(1,357,736.05)
				Monthly Totals: 999-40210- -101	0.00	104,918.31	(1,357,736.05)
05/01/2026				Beginning Balance	0.00	0.00	(1,357,736.05)
05/20/2026	99155562		CR	Prorate Miscellaneous Receipts	0.00	142,392.83	(1,500,128.88)
				Monthly Totals: 999-40210- -101	0.00	142,392.83	(1,500,128.88)
06/01/2026				Beginning Balance	0.00	0.00	(1,500,128.88)
06/18/2026	99155583		CR	Prorate Miscellaneous Receipts	0.00	131,447.22	(1,631,576.10)
				Monthly Totals: 999-40210- -101	0.00	131,447.22	(1,631,576.10)

Fund: 999 County Trustee

Account Number : 999-40210- -141

Local Option Sales Tax - General Purpose School

Date	Trans #	Reference #	Type	Transaction Description	Debits	Credits	Balance
07/01/2025				Beginning Balance	0.00	0.00	0.00
07/18/2025	99155351		CR	Prorate Miscellaneous Receipts	0.00	379,101.61	(379,101.61)
				Monthly Totals: 999-40210- -141	0.00	379,101.61	(379,101.61)
08/01/2025				Beginning Balance	0.00	0.00	(379,101.61)
08/20/2025	99155370		CR	Prorate Miscellaneous Receipts	0.00	375,941.41	(755,043.02)
				Monthly Totals: 999-40210- -141	0.00	375,941.41	(755,043.02)
09/01/2025				Beginning Balance	0.00	0.00	(755,043.02)
09/19/2025	99155393		CR	Prorate Miscellaneous Receipts	0.00	399,716.91	(1,154,759.93)
				Monthly Totals: 999-40210- -141	0.00	399,716.91	(1,154,759.93)
10/01/2025				Beginning Balance	0.00	0.00	(1,154,759.93)
10/22/2025	99155414		CR	Prorate Miscellaneous Receipts	0.00	452,216.98	(1,606,976.91)
				Monthly Totals: 999-40210- -141	0.00	452,216.98	(1,606,976.91)
11/01/2025				Beginning Balance	0.00	0.00	(1,606,976.91)
11/21/2025	99155433		CR	Prorate Miscellaneous Receipts	0.00	379,267.67	(1,986,244.58)
				Monthly Totals: 999-40210- -141	0.00	379,267.67	(1,986,244.58)
12/01/2025				Beginning Balance	0.00	0.00	(1,986,244.58)
12/19/2025	99155451		CR	Prorate Miscellaneous Receipts	0.00	388,721.01	(2,374,965.59)

Template Name: LGC Account Analysis
Created By: LGC

Humphreys County Trustee
Account Analysis
July 2025 - June 2026

User:
Date/Time:

Leigh Ann Stanfield
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Fund: 999 County Trustee

Account Number : 999-40210- -141

Local Option Sales Tax - General Purpose School

Date	Trans #	Reference #	Type	Transaction Description	Debits	Credits	Balance
01/01/2026				Monthly Totals: 999-40210- -141	0.00	388,721.01	(2,374,965.59)
01/21/2026	99155468		CR	Beginning Balance	0.00	0.00	(2,374,965.59)
				Prorate Miscellaneous Receipts	0.00	369,144.51	(2,744,110.10)
02/01/2026				Monthly Totals: 999-40210- -141	0.00	369,144.51	(2,744,110.10)
02/20/2026	99155491		CR	Beginning Balance	0.00	0.00	(2,744,110.10)
				Prorate Miscellaneous Receipts	0.00	427,833.84	(3,171,943.94)
03/01/2026				Monthly Totals: 999-40210- -141	0.00	427,833.84	(3,171,943.94)
03/20/2026	99155522		CR	Beginning Balance	0.00	0.00	(3,171,943.94)
				Prorate Miscellaneous Receipts	0.00	332,615.97	(3,504,559.91)
04/01/2026				Monthly Totals: 999-40210- -141	0.00	332,615.97	(3,504,559.91)
04/22/2026	99155544		CR	Beginning Balance	0.00	0.00	(3,504,559.91)
				Prorate Miscellaneous Receipts	0.00	324,568.97	(3,829,128.88)
05/01/2026				Monthly Totals: 999-40210- -141	0.00	324,568.97	(3,829,128.88)
05/20/2026	99155562		CR	Beginning Balance	0.00	0.00	(3,829,128.88)
				Prorate Miscellaneous Receipts	0.00	402,651.99	(4,231,780.87)
06/01/2026				Monthly Totals: 999-40210- -141	0.00	402,651.99	(4,231,780.87)
06/18/2026	99155583		CR	Beginning Balance	0.00	0.00	(4,231,780.87)
				Prorate Miscellaneous Receipts	0.00	379,533.77	(4,611,314.64)
				Monthly Totals: 999-40210- -141	0.00	379,533.77	(4,611,314.64)
Fund Totals:		999			0.00	6,242,890.74	

MINUTES
ADMINISTRATIVE COMMITTEE MEETING

July 6, 2026

6:00 P.M.

RAWLINGS BUILDING

CALL TO ORDER

Chairman D. Waggoner called the meeting to order at 6:00 p.m. The following members were present: Messrs. Coleman, Curtis, Daniel, J. Hooper, Hurt, Malone, Mayberry, Rochelle, Tidwell, Waggoner, Mrs. McClanahan, Mrs. Phillips and Mrs. Turner. Mr. R Hooper was absent. There was a quorum. Also present were Mr. Pogreba, Humphreys County Executive; Mr. John Lee Williams, County Attorney; Sheriff Chris Davis; Alyssa Gunderson, Administrative Committee Secretary.

APPROVAL OF THE PREVIOUS MINUTES

A motion was made by Mr. Daniel and seconded by Mr. Malone to accept the minutes from the previous meeting. All members voted aye on a roll call vote. The minutes from the Administrative Committee meeting on June 1, 2026 were approved.

FINANCIAL REPORT

A motion was made by Mr. Daniel and seconded by Coleman to accept the financial report. All members voted aye on a roll call vote. The May 2026 Financial Reports were approved.

COUNTY EXECUTIVE'S REPORT

Mr. Pogreba recognized the work accomplished by the current County Commission during its term and thanked commissioners for their service. He stated that the Commission had addressed regular county operations in addition to substantial flood recovery work following the 2021 flood.

Mr. Pogreba highlighted accomplishments including maintaining structurally balanced budgets; improving the county's banking strategy; repairing and improving county buildings; obtaining grant funding for the airport hangar, library, Health Department, convenience center, parks, and other projects; completing the McEwen High School project; advancing the new jail project; improving county technology and public access through Open Meetings software and livestreaming; restructuring tourism and economic development operations; and securing funding for CDBG-DR projects.

Mr. Pogreba encouraged qualified citizens to consider public service and stated that county offices and boards depend on residents being willing to serve their communities.

OTHER BUSINESS

No other business was brought before the Committee.

CITIZEN'S PETITIONS AND GRIEVANCES

Mike Barron of District Five addressed the Committee regarding his prior request for signage near the Buffalo KOA campground to reduce noise from unmuffled engine brakes. Mr. Pogreba stated that he had attempted to contact the TDOT representative previously identified by Mr. Barron but had not received a response. He stated that he would contact other TDOT representatives, including the regional office, to seek assistance. Sheriff Davis stated that the Sheriff's Office would assist with placement of signage if it is obtained.

Jan Williams of District Seven addressed the Committee regarding the Planning Commission reorganization approved in May. Ms. Williams expressed concern about the way the resolution was described on the agenda, the reduction in membership, and the removal of existing members. She requested greater transparency regarding resolutions and encouraged commissioners to review resolutions fully before voting.

Lori Humphrey of District Six addressed the Committee regarding her opposition to the former Water Authority proposal and stated that she believed local government should respond to the wishes of county residents.

Barbara Smith of District Seven addressed the Committee regarding public concerns about rapid change and development in the county. She requested that the Commission consider a temporary moratorium or other action related to potential data center development.

RESOLUTIONS

Library Director Appointment

Chairman Waggoner brought forth the resolution accepting the Humphreys County Library Board of Trustees' recommendation to appoint Sherry Miller as Director of the Humphreys County Public Library. Mr. Pogreba stated that Library Board approval was sufficient for the appointment but that the resolution was brought before the Commission to demonstrate support for the Library Board and Ms. Miller. He recognized Ms. Miller for her work as interim director and stated that the library had continued to provide strong

programming and services under her leadership. Ms. Miller addressed the Committee and thanked the Library Board, staff, community partners, and citizens for the opportunity to serve as Library Director. A motion was made by Mr. Daniel and seconded by Mrs. Phillips. All members voted aye on a roll call vote. The resolution will proceed to the full Commission with a favorable recommendation.

School Refunding Loan \$2,060,000

Chairman Waggoner brought forth the resolution to authorize refunding of the loan for design, planning, and engineering services for the construction of the new elementary and junior high school. Mr. Pogreba explained that the original loan was taken out for school design costs. He stated that the proposed refunding loan would have a three-year term and that the county expects FEMA reimbursement for the eligible project costs. He also noted that the issuance cost would be approximately \$60,000. A motion was made by Mr. Coleman and seconded by Mrs. McClanahan. All members voted aye on a roll call vote. The resolution will proceed to the full Commission with a favorable recommendation.

Capital Projects Budget Amendment \$4,953,371

Chairman Waggoner brought forth the resolution to amend the Fiscal Year 2026-2027 Capital Projects budget for jail construction and related capital projects. Mr. Pogreba explained that \$2,165,108 would be transferred from restricted funds accumulated from housing state inmates and \$2,788,263 would be transferred from the Debt Service Fund. He stated that both amounts would be applied to Capital Projects Fund for construction of the new jail. A motion was made by Mr. Daniel and seconded by Mr. Malone. All members voted aye on a roll call vote. The resolution will proceed to the full Commission with a favorable recommendation.

Local Health Services Grant \$225,100

Chairman Waggoner brought forth the resolution to authorize acceptance of the Fiscal Year 2026-2027 Local Health Services Grant in the amount of \$225,100. Mr. Pogreba stated that the annual grant requires no county match and assists with funding Health Department operations. A motion was made by Mr. Daniel and seconded by Mr. Rochelle. All members voted aye on a roll call vote. The resolution will proceed to the full Commission with a favorable recommendation.

ELECTION OF NOTARIES

Chairman Waggoner presented six Notary Public applications. The new applicant was Kaitlyn M. Boroughs. The renewal applicants were Nancy M. Turner, Amanda P. Lyell,

Penney Hensley, Leslie D. Malkowski and Laura F. Fowlkes. A motion was made by Mr. Daniel and seconded by Mr. Hurt to approve the applications. All members voted aye on a roll call vote. The applications will proceed to the full Commission with a favorable recommendation.

NEW BUSINESS

Under new business, discussion occurred regarding the Planning Commission reorganization and whether membership should include representation from each commission district. Mr. Rochelle stated that the Planning Commission had recently met with all members present and that he believed the current six-member structure was functioning effectively. Several commissioners and members of the public discussed whether additional representation from Districts Six and Seven should be considered. Mr. Pogreba stated that Planning Commission regulations apply countywide and that the Committee's purpose is to assist applicants in meeting established subdivision regulations efficiently. Following discussion, the Committee agreed to place Planning Commission membership and potential district representation on the August 3, 2026, Administrative Committee agenda for further discussion. Interested residents from Districts Six and Seven were encouraged to contact their commissioners regarding possible service on the Planning Commission.

ADJOURNMENT

Mr. Rochelle made a motion to adjourn with a second by Mr. Daniel. After a voice vote, the meeting was adjourned at approximately 7:00 p.m.



Jason E. Mumpower
Comptroller

July 24, 2026

Honorable Mr. Mike Pogreba, County Executive
and Honorable Board of Commissioners
Humphreys County
102 Thompson St, Rawlings Building RM 1
Waverly, Tennessee 37185

Dear Mr. Pogreba and Board of Commissioners:

This letter acknowledges receipt of a certified copy of the fiscal year 2027 budget.

We have reviewed the budget and have determined that projected revenues and other available funds are sufficient to meet anticipated expenditures. Our review of the budget is based solely on the information we have received. With regard to programs included in the budget such as education, roads, and corrections, we have not attempted to determine that the local government has complied with specific program statutes or guidelines, or with any financing requirements prescribed by any state or federal agency. Please note local officials are required to ensure the budget remains balanced throughout the fiscal year and that all maintenance of effort requirements are met – our office has not reviewed or approved any maintenance of effort programs in this budget. Budget amendments must be uploaded to our online portal for formal acknowledgement after they are approved by the local governing body: tncot.cc/budget-submission.

This letter constitutes approval, by this office, for the County's fiscal year 2027 budget as adopted by the County Commission.

Budget Considerations

During our review of the budget we identified the following items for your attention.

General Purpose School Fund

During our review of the budget, we noted that the General Purpose School Fund is budgeted to use \$1,565,918, or 14 percent of its fund balance. Proper financial management calls for recurring expenditures to be funded by recurring revenues. This is the second consecutive year that the County Commission and Board of Education have approved the use of reserves to balance the General Purpose School Fund budget. As you are aware, this approach is not sustainable over the long term. While the use of reserves does not make the fund unstable for FY 2027, we bring this matter to your attention to help prevent future financial instability. Please see our paper, Seven Keys to a Fiscally Well-Managed Government (tncot.cc/7keys), for guidance on a structurally balanced budget.

This letter should be shared with appropriate officials from the Board of Education.

July 24, 2026
Humphreys County

Highway Fund

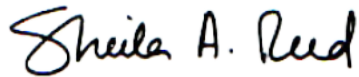
During a review of the budget we noted that the Highway Fund is budgeted to use \$1,245,602, or 30% of its fund balance. Proper financial management calls for recurring expenditures to be funded by recurring revenue. The use of fund balance does not make the fund unstable for FY 2027, but we bring this to the attention of the governing body to prevent future financial instability. Please see our paper: Seven Keys to a Fiscally Well-Managed Government (tncot.cc/7keys) for guidance on a structurally balanced budget.

Required Budget Worksheet

For all future submissions, please be sure to include beginning cash balances for all funds in the required budget worksheet. A fillable PDF form of the required worksheet is available on our website at tncot.cc/budget.

If you should have questions or need assistance, please refer to our online resources or feel free to contact your financial analyst, Benjamin Johnson, at 615.747.8831 or Benjamin.S.Johnson@cot.tn.gov.

Sincerely,



Sheila Reed, Director
Division of Local Government Finance



Benjamin Johnson, Senior Financial Analyst
Division of Local Government Finance

SR:bj



Jason E. Mumpower
Comptroller

July 24, 2026

Honorable Mr. Mike Pogreba, County Executive
and Honorable Board of Commissioners
Humphreys County
102 Thompson St, Rawlings Building RM 1
Waverly, Tennessee 37185

Thank you for your request. We acknowledge receipt on July 14, 2026, of a request for approval for Humphreys County to enter into a 3-year refunding loan agreement with the Public Building Authority of Clarksville, Tennessee (the "PBA") in an amount not to exceed \$2,060,000 (the "2026A Refunding PBA Loan Agreement").

Included with the request letter was a certified copy of Resolution No. 202607-1, adopted on July 13, 2026, authorizing the County to enter into the 2026A Refunding PBA Loan Agreement to refund the County's existing 2024 PBA Loan Agreement, the proceeds which were used to finance the design, planning, and engineering services for the construction of a new elementary school and a new junior high school for the County to replace the schools that were destroyed by the Trace Creek flooding disaster of August 2021, and to pay costs in connection with the loan.

Report on Refunding Plan

As required by state law, our office recently issued a report dated June 19, 2026, on the County's plan to refund its existing 2024 PBA Loan Agreement.

Purpose, Terms, and Life

Pursuant to Tenn. Code Ann. § 12-10-111, the County may enter into a refunding loan agreement with a public building authority for the payment and retirement of the obligations being refunded. The submitted certified resolution appears to meet the requirements for entering into such a loan agreement. The maximum term for the 2026A Refunding PBA Loan Agreement authorized by the governing body is 3 years. The interest rate is fixed for the entirety of the term.

Approval

This letter constitutes approval for the County to enter into the 2026A Refunding PBA Loan Agreement pursuant to Tenn. Code Ann. § 12-10-109. Please notify us if the County decides not to enter into the loan agreement.

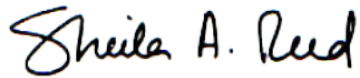
July 24, 2026
Humphreys County

Requirements After the Loan Has Been Executed

Our website contains specific compliance requirements your local government will be responsible for once the loan agreement has been executed: <http://tncot.cc/debt>.

If you should have questions or need assistance, please refer to our online resources or feel free to contact your financial analyst, Benjamin Johnson, at 615.747.8831 or Benjamin.S.Johnson@cot.tn.gov.

Sincerely,

A handwritten signature in black ink that reads "Sheila A. Reed". The signature is written in a cursive, flowing style.

Sheila Reed, Director
Division of Local Government Finance

SR:bj

HUMPHREYS COUNTY BOARD OF COMMISSIONERS

RESOLUTION

No. 202608-

RESOLUTION TO ESTABLISH AN UPDATED OCCUPATIONAL SAFETY AND HEALTH PROGRAM PLAN, DEVISE RULES AND REGULATIONS, AND TO PROVIDE FOR A SAFETY DIRECTOR AND THE IMPLEMENTATION OF SUCH PROGRAM PLAN

WHEREAS, in compliance with Public Chapter 561 of the General Assembly of the State of Tennessee for the year 1972, Humphreys County hereby updates the Occupational Safety and Health Program Plan for our employees.

WHEREAS, due to various changes in subsequent years, it has become necessary to amend the program plan to comply with more recent state requirements.

NOW, THEREFORE,

SECTION 1. BE IT RESOLVED BY THE Humphreys County Commission that there be and is hereby amended as follows:

TITLE:

This section shall be known as "The Occupational Safety and Health Program Plan" for the employees of Humphreys County.

PURPOSE:

Humphreys County in electing to update the established Program Plan will maintain an effective and comprehensive Occupational Safety and Health Program Plan for its employees and shall:

- a. Provide a safe and healthful place and condition of employment that includes
 1. Top Management Commitment and Employee Involvement;
 2. Continually analyze the worksite to identify all hazards and potential hazards;
 3. Develop and maintain methods for preventing or controlling the existing or potential hazards; and
 4. Train managers, supervisors, and employees to understand and deal with worksite hazards.
- b. Acquire, maintain and require the use of safety equipment, personal protective equipment and devices reasonably necessary to protect employees.
- c. Record, keep, preserve, and make available to the Commissioner of Labor and Workforce Development, or persons within the Department of Labor and Workforce Development to whom such responsibilities have been delegated, adequate records of all occupational accidents and illnesses and personal injuries for proper evaluation and necessary corrective action as required.
- d. Consult with the Commissioner of Labor and Workforce Development with regard to the adequacy of the form and content of records.
- e. Consult with the Commissioner of Labor and Workforce Development, as appropriate, regarding safety and health problems which are considered to be unusual or peculiar and are such that they cannot be achieved under a standard promulgated by the State.
- f. Provide reasonable opportunity for the participation of employees in the effectuation of the objectives of this Program Plan, including the opportunity to make anonymous complaints concerning conditions or practices injurious to employee safety and health.
- g. Provide for education and training of personnel for the fair and efficient administration of occupational safety and health standards, and provide for education and notification of all employees of the existence of this Program Plan.

COVERAGE:

The provisions of the Occupational Safety and Health Program Plan for the employees of Humphreys County shall apply to all employees of each administrative department, commission, board, division, or other agency whether part-time or full-time, seasonal or permanent.

STANDARDS AUTHORIZED:

The Occupational Safety and Health standards adopted by Humphreys County are the same as, but not limited to, the State of Tennessee Occupational Safety and Health Standards promulgated, or which may be promulgated, in accordance with Section 6 of the Tennessee Occupational Safety and Health Act of 1972 (T.C.A. Title 50, Chapter 3).

VARIANCES FROM STANDARDS AUTHORIZED:

Upon written application to the Commissioner of Labor and Workforce Development of the State of Tennessee, we may request an order granting a temporary variance from any approved standards. Applications for variances shall be in accordance with Rules of Tennessee Department of Labor and Workforce Development Occupational Safety and Health, VARIANCES FROM OCCUPATIONAL SAFETY AND HEALTH STANDARDS, CHAPTER 0800-01-02, as authorized by T.C.A., Title 50. Prior to requesting such temporary variance, we will notify or serve notice to our employees, their designated representatives, or interested parties and present them with an opportunity for a hearing. The posting of notice on the main bulletin board shall be deemed sufficient notice to employees.

ADMINISTRATION:

For the purposes of this resolution, Nioka Curtis is designated as the Director of Occupational Safety and Health to perform duties and to exercise powers assigned to plan, develop, and administer this Program Plan. The Safety Director shall develop a plan of operation for the Program Plan in accordance with Rules of Tennessee Department of Labor and Workforce Development Occupational Safety and Health, SAFETY AND HEALTH PROVISIONS FOR THE PUBLIC SECTOR, CHAPTER 0800-01-05, as authorized by T.C.A., Title 50.

FUNDING THE PROGRAM PLAN:

Sufficient funds for administering and staffing the Program Plan pursuant to this resolution shall be made available as authorized by Humphreys County.

SEVERABILITY:

SECTION 2. BE IT FURTHER RESOLVED that if any section, sub-section, sentence, clause, phrase, or portion of this resolution is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions hereof.

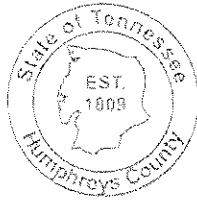
AMENDMENTS, ETC:

SECTION 3. BE IT FURTHER RESOLVED that this resolution shall take effect from and after the date it shall have been passed, properly signed, certified, and has met all other legal requirements, and as otherwise provided by law, the general welfare of Humphreys County requiring it.

Signature: County Executive

Date

(Date) (Passed First Reading)



STATE OF TENNESSEE • COUNTY OF HUMPHREYS
BOARD OF COUNTY COMMISSIONERS

No. _____

A Resolution

To amend Resolution No 202605-7 and all prior legislation relative to organization, number of members, appointments and terms of members of the Humphreys County, Tennessee Regional Planning Commission.

Whereas, Resolution No. 202605-7 was enacted on 11 May 2026 by the County Legislative Body ("Board") to revise and reorganize the number of members ("Members") of the Humphreys County, Tennessee Regional Planning Commission ("Planning Commission") so as to initiate and comply with the requirement that the terms of appointed Members be for four (4) year terms and to comply with the requirement that terms of appointed Members be staggered and decreasing the total number of Members from nine (9) to six (6) to include the seat to be occupied by an incumbent member of the Board to facilitate routinely having enough Members present to constitute a quorum to transact business; and

Whereas, we now find on revisiting the reorganization plan as adopted by Resolution 202605-7 that the total number of Members ought be changed to seven (7) to include six (6) appointed by the County Executive subject to confirmation by the Board for terms of four (4) years and for those initially appointed for shorter terms of one (1), two (2), three (3) and four (4) years as determined by the County Executive and with the seventh position to continue to be held by a member of the Board as

designated by the body; and

Whereas, the purpose of Resolution 202605-7 was to amend all prior local legislation and to reorganize the Planning Commission to bring it into compliance with State law; and

Whereas, we further observed that reducing, the total number of Members from the statutorily allowed nine (9) to a lesser number reduces the quorum requirement to conduct meetings and thus permits the functioning of the Planning Commission more timely and efficiently to the benefit of the public having business to present;

Now, therefore, Resolved by the Board of County Commissioners as follows; *to-wit*:

Section 1. The Planning Commission will consist of seven (7) Members each of whom will at all times will be a citizen and resident of Humphreys County and who at the time of appointment had been a citizen of and resided in Humphreys County for not less than one (1) year next prior to his or her appointment. Members at all times must remain *bonafide* residents of Humphreys County, Tennessee.

Section 2. The County Executive by State law will appoint Members for terms of office of four years running commensurate with the County's fiscal year beginning on 1 July and ending at Midnight on the following 30 June of the final year of the appointment. Appointments to fill a vacancy will be made for the remainder of an unexpired term. To accomplish and perpetuate the mandatory statutory requirement that Members to occupy staggered four year terms to assure continuity of experience and knowledge in land use planning the Initial appointments as designated by the County Executive after 1 July 2026 NC for the County Executive to designate the initial appointments will be three (3) Members whose terms expire 30 June 2027; one (1) member whose term expires 30 June 2028; one (1) member whose term expires 30 June 2029; and one (1) Member whose term expires 30 June 2030. As each term

expires the term of a Member expires the personal appointed will be appointed for a term of four (4) years expiring on 30 June of the fourth year or the new term of the appointment. If a vacancy occurs in the term of a Member the appointment to fill the vacancy will be for the balance of the unexpired term. All appointments are subject to confirmation by the Board.

Section 3, The seventh Member will be an incumbent member of the Board designated by the Board whose term as a Member will be coterminous with his or her term as a member of the Board.

Section 4. All resolves, orders, enactments and legislation by the Board heretofore adopted and now in force and effect as of the date of this enactment are deemed amended, restated and replaced hereby consistent with and in accordance with the provisions hereof.

Section 5. All prior resolves and actions heretofore enacted are amended, restated and superseded by the terms of this Resolution.

Section 6. If a provision of this legislation is held invalid then such provision shall be elided and the remainder of the provisions hereof will remain in full force and effect.

Section 7. This resolution takes effect immediately from and after its passage, the welfare of the County requiring it.

HUMPHREYS COUNTY BOARD OF COMMISSIONERS

RESOLUTION

No. 202608-

A RESOLUTION TO AMEND THE BUDGET OF HUMPHREYS COUNTY, TENNESSEE ADOPTED ON JUNE 22, 2026 FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF HUMPHREYS COUNTY, TENNESSEE, that the Resolution of June 22, 2026, making appropriations for the various funds, departments, Institutions, offices and Agencies of Humphreys County, Tennessee, beginning July 1, 2026 and ending June 30, 2027, is amended in the fund thereof and according to the following schedule:

116-SOLID WASTE/SANITATION FUND

Account 39000 entitled **Unassigned** is decreased by **\$40,000.00**.

Account 55732 entitled **Convenience Centers** is increased by **\$40, 000.00** at Line Item **724** entitled **Site Development**.

FURHER RESOLVED, that all totals as required be changed and amended accordingly.

FURTHER RESOLVED, that this Resolution take effect immediately.

HUMPHREYS COUNTY BOARD OF COMMISSIONERS

RESOLUTION

No. 202608-

A RESOLUTION TO AMEND THE BUDGET OF HUMPHREYS COUNTY, TENNESSEE ADOPTED ON JUNE 22, 2026 FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF HUMPHREYS COUNTY, TENNESSEE, that the Resolution of June 22, 2026, making appropriations for the various funds, departments, Institutions, offices and Agencies of Humphreys County, Tennessee, beginning July 1, 2026 and ending June 30, 2027, is amended in the fund thereof and according to the following schedule:

151-DEBT SERVICE FUND

Revenue Account 49500 entitled **Other Loan Proceeds** is increased by **\$2,054,000**.

Account 82130 entitled **Education** is increased by **\$2,000,000** at Line Item **612** entitled **Principal on Other Loans**.

Account 82230 entitled **Education** is increased by **\$54,000** at Line Item **613** entitled **Interest on Other Loans**.

FURHER RESOLVED, that all totals as required be changed and amended accordingly.

FURTHER RESOLVED, that this Resolution take effect immediately.

HUMPHREYS COUNTY BOARD OF COMMISSIONERS

**ELECTION OF NOTARY PUBLIC AND APPROVING SURETY
BOND GIVEN AS A CONDITION THEREFORE.**

RESOLVED, that pursuant to the nomination by the stated member of the Board of County Commissioners and upon consideration of the application submitted and the surety bond presented, the following applicant is elected to the office of Notary Public in the State of Tennessee from Humphreys County, Tennessee, for a term of four (4) years and the proffered surety bond is approved, to-wit:

<u>APPLICANT</u>		<u>NOMINATED BY</u>
Tori D. Granthan	<u>New</u>	Marilyn Phillips
Kennedy R. Lofton	<u>New</u>	Kathie McClanahan
Jana B. Conway	<u>New</u>	Kathie McClanahan