

- I. CALL TO ORDER
- II. ROLL CALL
- III. PRAYER
- IV. PLEDGE OF ALLEGIANCE
- V. PUBLIC HEARING - None
- VI. APPROVAL & CORRECTIONS OF THE AGENDA
- VII. APPROVAL OF THE MINUTES  
Regular Monthly (*Voting*) Session of the Jefferson County Board of Commissioners, January 22, 2019 (*Handout*)  
Special Called Session of the Jefferson County Board of Commissioners, February 19, 2019 (*Handout*)
- VIII. APPEARANCE OF CITIZENS  
*Citizens who wish to address the Board for items of concern that may or may not be on the agenda need to complete a "Citizen Input Form" located on the table just inside the courtroom and hand the completed form to the Commission Chairman before the meeting "Call to Order."*
- IX. APPROVAL OF NOTARIES & BONDS (*Handout*)
- X. REPORTS FROM ELECTED OFFICIALS, DEPARTMENT HEADS, & OTHERS
  1. County Mayor – Mark Potts
    - A. American Disabilities Act (ADA)
    - B. Mayoral Appointments (*Confirmed by County Commission*)
      - i. Jefferson County E-911 Communication Board – Appointment Colin McRae March 2019 – March 2023
      - ii. Jefferson County Solid Waste Regional Planning Board – Appointment Jimmy Henry (*Continue Hoagie Snodgrass Term Through April 2021*)
    - C. Resolution 2019-10, Resolution Supporting the Request for Tennessee Department of Transportation (TDOT) to do a Transportation Safety Study of State Route 92 in Jefferson County, Tennessee from its Intersection with U.S. Highway 411 (Near Bush Brothers Industrial Plant) then heading northward to its Intersection of U.S. Highway 25/70.
    - D. Resolution 2019-11, Resolution Regarding Local Preparations Related to the 2020 Census for Jefferson County, Tennessee.
  2. Other Elected Official
    - A. County Clerk – Frank Herndon
    - B. Sheriff – Jeff Coffey
    - C. Susan Gass, Assessor of Property, Resolution 2019-13, Resolution Authorizing a Continuous Five (5) Year Reappraisal Cycle.
  3. County Attorney – Doug Drinnon/Larry Churchwell
  4. Department / Director Reports
    - A. Director of Schools – Dr. Shane Johnston
    - B. Finance Director – Langdon Potts, (*Handouts*)
      - i. Approval of Debt Policy
      - ii. Financial Reports (*January 2019*)
      - iii. Local Government Agency Retiree Coverage Election (OPEB)
      - iv. Resolution 2019-06, Resolution to Declare as Surplus and to Authorize the Sheriff's Department of Jefferson County to Dispose of Equipment.

- v. Resolution 2019-09, Resolution to Declare as Surplus and to Authorize the Archives of Jefferson County to Dispose of Office Equipment.
- vi. Resolution 2019-12, Resolution to Declare as Surplus and to Authorize Dandridge Memorial Library of Jefferson County to Dispose of Office Equipment (*Two (2) items monitor and keyboard as County sees fit and third (3<sup>d</sup>) item Kyocera Printer to be donated to Warburg Public Library with arrangements to be delivered by Regional Library Staff*)

5. Reports of Committees, Boards & Commissions

A. Budget Committee – Chairman/Commissioner John Neal Scarlett

i. County Amendments (*Handouts*)

- a. County General Fund 101 BA # 7 1-12
- b. Capital Fund 171 BA # 2 1
- c. 207 #2 1 Landfill Class III Monitoring Well Installation (*Hand Delivered at Meeting*)
- d. 207 #3 1 Landfill Class III Cell B Closure (*Hand Delivered at Meeting*)

ii. School Amendments (*Handout*)

- a. General Purpose Fund 141 BA # 7 1-4
- b. General Purpose Fund 141 BA #8 1-7

B. Public Service Committee – Chairman/Commissioner Jimmy Carmichael, Resolution 2019-08, Resolution Adopting Regulations, Regarding Care and Restraint of Dogs and Cats in Jefferson County, Tennessee.

C. Commissioners Michael Phagan and Rob Blevins, Resolution 2019-14, Resolution in Support of Proposed Broadband Legislation to Alleviate Regulatory Barriers to Broadband Expansion and to urge the General Assembly of the State of Tennessee to Enact New Law or Amend Existing Law to Promote Broadband Expansion and Create a Competitive Broadband Market for Consumers.

XI. OLD BUSINESS

- 1. Commissioner Jimmy Carmichael – Resolution 2019-03, Resolution to Waive the County Motor Vehicle Tax for Vehicles Receiving Exemption Under Chapter 923 of the Public Acts of 2018 for Volunteer Firefighters and Rescue Squad Personnel. (*Second (2<sup>nd</sup>) Reading*).

XII. NEW BUSINESS

XIII. ANNOUNCEMENTS

A. Items of Information for Commissioners

Point of Information Packet from Lori Bryant, Greene County Clerk

Jefferson County Public Records Commission meeting **CANCELED** due to construction at the courthouse and no pressing items to discuss set for Friday, March 15. Next meeting will be set for September 20, 8:30 AM, Jefferson County Courthouse, Main Courtroom

B. Public Meetings

Jefferson County Audit Committee Meeting, Monday, March 18, 5:00 P.M., Jefferson County Courthouse, Jury Room

Jefferson County Commission Regular Monthly (*Voting*) Session, Monday, March 18, 6:30 P.M., Jefferson County Courthouse, Main Courtroom

Jefferson County Beer Board Hearing, Monday, March 18, immediately following the Jefferson County Commission Regular Monthly (*Voting*) Session at the Jefferson County Courthouse, Main Courtroom

Jefferson County Board of Zoning Appeals and Regional Planning Commission, Tuesday, March 26, 6:00 P.M., Jefferson County Courthouse, Main Courtroom

XIV. ADJOURN

## STATE OF TENNESSEE

## COUNTY OF JEFFERSON

**BE IT REMEMBERED THAT**, the Quarterly Session of the Jefferson County Board of Commissioners began and was held in and for the aforementioned State and County on the 22<sup>nd</sup> day of January 2019 A.D. at 6:30 P.M., at the Jefferson County Courthouse in Dandridge, Tennessee. Present and Presiding were Chairman, Mayor Mark Potts; County Clerk Frank Herndon; and the following County Commissioners answering to Roll Call Docket Book 4 Page 46 to-wit: Katy Huffaker, Todd Kesterson, Steve Douglas, Jimmy Dale Patterson, Randy Baxley, Paul Lowe, Michael Phagan, Greg Byrd, Edna Langley, Tim Seals, Sammy Solomon, Ralph “Gene” Eslinger, Randy Bales, John Neal Scarlett, Ronny Coleman, Terry Dockery, Jimmy Carmichael, Anthony “A.J.” Walker, Marcus Reed, and Hilda “Heidi” Thomas. Twenty (20) members were present, one (1) was absent: Robert Blevins.

The Meeting was called to order by Mayor Potts. An invocation was given by Chaplain Steve Douglas, and Commissioner Solomon led the Pledge of Allegiance.

*Commissioner Blevins arrived at this time*

**APPROVAL & CORRECTIONS OF THE AGENDA:**

Commissioner Phagan moved to approve the agenda as presented, seconded by Commissioner Solomon, the agenda was **approved** with no objection voiced.

**APPROVAL OF THE MINUTES:**

Commissioner Carmichael moved to approve the minutes of the Jefferson County Board of Commissioners, November 19, 2018 Regular Monthly Session and the December 18, 2018 Special Called Session. Commissioner Solomon seconded the motion and the minutes were **approved** with no objections voiced.

**APPEARANCE OF CITIZENS:**

Robert Lynn Hannah, District 9 – Spoke to New Market Fire Department utilizing a third-party billing company out of California and questioned why this was not done by a company within our county.

Jan Frederick, District 8 – Spoke to financial reports being submitted to the county, stating that the reports submitted complied with the request made.

Spencer Hogan, District 8 – Spoke to financial reports provided by CARE. Mr. Hogan spoke to the amount of volunteer labor that was provided by CARE volunteers.

Honey Miller, District 8 – Spoke in support of CARE and stated that the shelter was a county owned entity and the county was responsible for funding their entity. Ms. Miller addressed individual commissioners who had made accusations toward CARE.

Matthew Bobick, District 8 – Spoke to EMS service in the Parrotts Chapel Community, requesting additional funding for EMS coverage in the county so that the Chestnut Hill ambulance would be more readily available to respond to the Parrotts Chapel Community.

Steve McSmith, District 8 – Spoke in favor of David Seal’s request that the county provide a grant writer position so that additional funding can be garnered for the county.

## APPROVAL OF NOTARIES & BONDS:

Commissioner Scarlett moved to approve the list of notaries as presented, Commissioner Coleman seconded the motion. Hearing no objections, the motion **carried**, and the below named applicants for Notary Public were **approved** providing the proper bonds or property affidavits are filed in the office of the County Clerk.

Austin L Talley	A Brooke Singleton	Barbara M Moore	Candace L Davis
David Ross	Doug Manning	Freida Miller	Jerry L Boggs
Jonathan Stewart	Nevsih R Snodderly	Matthew Edward Miller	Rebecca A Thomas
Shirley See	Gilbert Atkins	Joseph Wayne Molitor	Larry Allen Riddle
Sarah Low			

## ELECTION OF COMMITTEES, BOARDS, AND COMMISSIONS

- A. Industrial Development Board: The nominating committee recommends the reappointments of Jeff Depew, Steve Hammer, and Chris Myers to six (6) year terms January 2019 – January 2025, and Mike Norton to continue the unexpired term of Greg Worley January 2019 – January 2020. Commissioner Scarlett moved the above nominations for approval, seconded by Commissioner Blevins, hearing no further nominations from the floor, the above-named nominees were **approved** with no objection voiced.

## REPORTS FROM ELECTED OFFICIALS, DEPARTMENT HEADS, AND OTHER OFFICIALS:

- A. County Mayor, Mark Potts – Mayoral Appointments
1. Jefferson County EMS Board – Eddie Woods to fulfill the unexpired term of Nina Snodgrass expiring October 2021. Moved for confirmation by Commissioner Baxley, seconded by Commissioner Phagan, with no objections voiced Eddie Woods was **confirmed**.
  2. Jefferson Memorial Hospital Oversight Board – Sue Hoke for reappointment to a three-year term expiring February 2022. Moved for confirmation by Commissioner Scarlett, seconded by Commissioner Coleman, with no objections voiced Sue Hoke was **confirmed**.
  3. Public Records Commission – Wayne Roberts for reappointment as genealogist to a four-year term expiring January 2023. Moved for confirmation by Commissioner Kesterson, seconded by Commissioner Reed, with no objections voiced Wayne Roberts was **confirmed**.
  4. Sanitation Commission – Jimmy Henry to fulfill the unexpired term of Nina Snodgrass expiring October 2021. Moved for confirmation by Commissioner Carmichael, seconded by Commissioner Dockery, with no objections voiced Jimmy Henry was **confirmed**.
- B. Circuit/Sessions Court Clerk, Kevin Poe – 2<sup>nd</sup> Quarter FY 2018-2019 Report: Presented and Filed.
- C. County Clerk, Frank C. Herndon – 2<sup>nd</sup> Quarter FY 2018-2019 Report: Presented and Filed.
- D. Highway Superintendent, Charles Tipton – 2<sup>nd</sup> Quarter FY 2018-2019 Work Acc. Report: Presented and Filed.
- E. Register of Deeds, Ed Stiner – 2<sup>nd</sup> Quarter FY 2018-2019 Financial Report: Presented and Filed.
- F. Sheriff, Jeff Coffey – 2<sup>nd</sup> Quarter FY 2018-2019 Report: Presented and Filed.
- G. Building Inspector, Rob Wilson – 2<sup>nd</sup> Quarter Permit Report & School Facilities Tax Comparison: Presented and Filed.
- H. Jefferson County Schools Director, Dr. Shane Johnston – January 2019 Report: Presented and Filed.
- I. Emergency Communications District Executive Director, Justin Crowther – 2<sup>nd</sup> Quarter Report: Presented and Filed.
- J. Emergency Medical Service Director, Brad Phillips – 2<sup>nd</sup> Quarter Report: Presented and Filed.
- K. Environmental Services Director, Tom Carter – 2<sup>nd</sup> Quarter Report: Presented and Filed.
- L. Finance Director, Langdon Potts- County & Schools Summary Financial Statements for October and November 2018: Presented and Filed.

- M. Health Department County Director, Sherrie Montgomery – 2<sup>nd</sup> Quarter Report: Presented.
- N. UT Extension Jefferson County Director, Karen Nelms – 2<sup>nd</sup> Quarter Report: Presented.
- O. Wheel Tax Compliance Officer, Tim Satterfield – 2<sup>nd</sup> Quarter Report: Presented and Filed.
- P. Chamber of Commerce President & CEO, Darrell Helton – 2<sup>nd</sup> Quarter Report: Presented.
- Q. Companion Animal Rescue and Education President, Honey Miller – 2<sup>nd</sup> Quarter Report: Presented.

#### NEW BUSINESS:

- A. Mayor Mark Potts, Commission Chairman – Jefferson County Commission Rules of Procedure Amendment: Delete from Rule XI – County Attorney Heading A, Page 10, Line 16 the wording “attend all meetings of the Board and”. Commissioner Byrd moved this item for approval, seconded by Commissioner Coleman the rule change was **approved** on a voice vote with no objections voiced.
- B. Charles Tipton, Highway Superintendent – Acceptance of County Roads: The Jefferson County Highway Commission recommended the following roads for approval as County Roads. Hilltop View Dr., Meadow Crest Ln., Low Valley Dr., Privet Dr., Carmack Ct., and Southwind Cir. Commissioner Carmichael moved to approve the listed roads as county roads, Commissioner Phagan provided a second, with no objections voiced the roads were **approved** on a voice vote.
- C. Langdon Potts, Finance Director:
  - 1. **Resolution 2019-01:** Resolution authorizing the submission of a 2019 Community Development Block Grant program application to fund a Water System Improvement Project. A motion to approve was provided by Commissioner Scarlett, seconded by Commissioner Bales, and with no objections voiced, **Resolution 2019-01** was **approved**.
  - 2. **Resolution 2019-02:** Resolution to declare as surplus and to authorize Senior Services of Jefferson County to dispose of a copy machine (Toshiba E – Studio 2330C). A motion to approve was provided by Commissioner Kesterson, seconded by Commissioner Bales, and with no objections voiced, **Resolution 2019-02** was **approved**.
  - 3. **Resolution 2019-04:** Resolution to declare as surplus and to authorize the Sanitation Department of Jefferson County to dispose of equipment (1998 Ford F-150, 2000 Ford F-350 Flatbed, and six (6) compartmental recycle trailers). A motion to approve was provided by Commissioner Seals, seconded by Commissioner Phagan, and with no objection voiced, **Resolution 2019-04** was **approved**.
  - 4. **Resolution 2019-05:** Resolution to declare as surplus and to authorize the Dandridge Memorial Library of Jefferson County to dispose of said equipment (two (2) Hewlett-Packard Computer CPUs, Mouse, Printer, and a Ricoh Copier). A motion to approve was provided by Commissioner Baxley, seconded by Commissioner Patterson, and with no objections voiced, **Resolution 2019-05** was **approved**.
- D. Budget Committee Recommendations:
  - 1. County Budget Amendments
    - a. General Fund 101, Amendment #5, Items #1-14: **Approved** on a voice vote with no objections voiced.
    - b. Highway Fund 131, Amendment #3, Item #1: **Approved** on a voice vote with no objections voiced.
    - c. Capital Fund 171, Amendment #1, Item #1: **Approved** on a voice vote with no objections voiced.
    - d. General Fund 101, Amendment #6, Item #1: **Approved** on a Roll Call vote 21-0 (in favor: all present).
  - 2. School Budget Amendments
    - a. General Purpose Fund 141, Amendment #6, Items #1-4: **Approved** on a voice vote with no objections voiced.

3. Chairman Scarlett announced that the calendar of meetings for the budget committee had been approved, he stated the committee would be on a similar schedule as last year.
4. CARE Funding: Commissioner Scarlett moved from the budget committee an additional \$10,000 in funding to CARE from fund balance to cover operating expenses for the animal shelter. Commissioner Reed amended the motion to \$20,000, seconded by Commissioner Coleman. Commissioner Scarlett amended the amendment to award \$10,000 now and revisit the additional \$10,000 next quarter. He stated that there was a change in the rate/fee structure for CARE and some donations that were historically going to CARE would be split between CARE and the Animal Shelter. He stated that if this structure had been in place since the inception of CARE, the Animal Shelter would have approximately \$26,000 in additional funding. Commissioner Douglas provided a second to the amendment of the amendment. During discussion, Commissioner Coleman applauded the efforts of CARE, Commissioner Huffaker questioned the available fund balance to which Finance Director Potts reported approximately \$846,000. Commissioner Byrd spoke in favor of the \$20,000 award. Commissioner Reed spoke to the great amount of volunteer labor that CARE volunteers have provided to the animal shelter. Commissioner Langley spoke in support of the work that CARE provided. Commissioner Huffaker requested clarification on the new fee/rate structure, Ms. Miller described that CARE would begin sharing undesignated donations and adoption fees with the Animal Shelter rather than retaining all of those on CARE's books. Commissioner Bales spoke in favor of the \$20,000 award. Commissioner Lowe asked, and it was confirmed by Ms. Miller that the shelter only accepted animals from Jefferson County residents. At the completion of discussion, a Roll Call vote was taken and the amendment to the amendment **failed** 7-14 (in favor: Kesterson, Douglas, Patterson, Baxley, Lowe, Solomon, and Scarlett). A Roll Call vote was taken on the amendment and it **carried** 13-8 (in favor: Huffaker, Phagan, Byrd, Langley, Seals, Blevins, Eslinger, Bales, Coleman, Dockery, Walker, Reed, and Thomas). A Roll Call vote was taken on the budget committee recommendation as amended and it **carried** 16-5 (in favor: Huffaker, Baxley, Lowe, Phagan, Byrd, Langley, Seals, Blevins, Eslinger, Bales, Coleman, Dockery, Carmichael, Walker, Reed, and Thomas).
- E. Jefferson County Library Board – Library Board recommendation of Arthur Bohanan as the countywide representative continuing the term of Samantha Reed expiring June 2019. A motion to approve was provided by Commissioner Seals, seconded by Commissioner Coleman, with no objections voiced on a voice vote Arthur Bohanan was **approved**.
- F. **Resolution 2019-03**: Resolution to waive the County Motor Vehicle Tax for vehicles receiving exemption under Chapter 923 of the Public Acts of 2018 for Volunteer Firefighters and Rescue Squad Personnel. Commissioner Carmichael moved this item for approval and Commissioner Coleman provided a second. A Roll Call vote was taken on **Resolution 2019-03** and it **carried** 15-3-3 (in favor: Huffaker, Kesterson, Douglas, Patterson, Baxley, Lowe, Phagan, Byrd, Seals, Bales, Scarlett, Coleman, Carmichael, Walker, and Reed, Commissioners Langley, Solomon, and Dockery abstained).

Hearing no further business before the commission, a motion to adjourn was offered by Commissioner Solomon, a second was offered by Commissioner Seals and with no objections voiced, the meeting was **adjourned** at 7:20 PM.

## STATE OF TENNESSEE

## COUNTY OF JEFFERSON

**BE IT REMEMBERED THAT**, the Special Called Session of the Jefferson County Board of Commissioners began and was held in and for the aforementioned State and County on the 19<sup>th</sup> day of February 2019 A.D. at 6:30 P.M., at the Jefferson County Courthouse in Dandridge, Tennessee. Present and Presiding were Chairman Mayor Mark Potts; County Clerk Frank Herndon; and the following County Commissioners answering to Roll Call Docket Book 4 Page 48 to-wit: Katy Huffaker, Todd Kesterson, Steve Douglas, Randy Baxley, Paul Lowe, Michael Phagan, Greg Byrd, Edna Langley, Tim Seals, Sammy Solomon, Randy Bales, Ronny Coleman, Terry Dockery, Jimmy Carmichael, Marcus Reed, and Hilda “Heidi” Thomas. Sixteen (16) members were present, five (5) were absent: Jimmy Dale Patterson, Robert Blevins, Ralph “Gene” Eslinger, John Neal Scarlett, and Anthony “A.J.” Walker.

The Meeting was called to order by Chairman Potts. An invocation was given by Chaplain Steve Douglas, followed by the Pledge of Allegiance led by Commissioner Sammy Solomon.

## CALLED BUSINESS

Chairman Potts stated the reason for the called meeting was discussion and action related to **Resolution 2019-07**, a Resolution that recognizes the need for the Housing Urban Development (HUD) Grant for low income residents within Jefferson County. Commissioner Solomon moved to approve **Resolution 2019-07**, seconded by Commissioner Carmichael. During discussion Commissioner Douglas questioned if the county had any liability for the grant money. Mayor Potts stated that there were no matching funds required and the county was only applying for the grant on behalf of an outside agency that would be administering the grant. He stated the outside agency would be held responsible to ensure that the grant was administered correctly, and guidelines were followed. With no further questions or discussion, Mayor Potts called for a Roll Call vote and **Resolution 2019-07 carried** 16-0 (in favor: all present).

Hearing no further business before the Commission, Commissioner Solomon made a motion to adjourn, seconded by Commissioner Douglas, with no objection, the meeting was **adjourned** at 6:50 PM.

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County Commission Chair, Mayor Mark Potts

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County Clerk, Frank C. Herndon

CERTIFICATE OF ELECTION OF NOTARIES PUBLIC  
 AS A CLERK OF THE COUNTY OF JEFFERSON, TENNESSEE I HEREBY CERTIFY TO  
 THE SECRETARY OF STATE THAT THE FOLLOWING WERE ELECTED TO THE OFFICE OF  
 NOTARY PUBLIC DURING THE MARCH 18, 2019 MEETING OF THE GOVERNING BODY:

BATCH # PENDING

NAME	HOME ADDRESS	HOME PHONE	BUSINESS ADDRESS	BUSINESS PHONE	SURETY
1. APRIL L WHITE	926 INGRAM RD TALBOTT TN 37877	865.475.5347	1252 GAY ST DANDRIDGE TN 37725	865.397.2367	SURETY BONDING COMPANY
2. CAROLYN L WILLIAMS	1629 DEPOT STREET NEW MARKET TN 37820	865-475-5457	1020 HWY 11E NEW MARKET TN 37820	865-475-4721	WESTERN SURETY COMPANY
3. DENISE JENKINS	1702 TILLEY RD TALBOTT 37877 TN 37877 TALBOTT	865-674-7242	510 N JACKSON ST MORRISTOWN 37813 TN 37814 MORRISTOWN	423-581-9797	STATE FARM
4. DONNA YATES	3114 DEERING STREET WHITE PINE TN 37890	865-898-2064	532 PATRIOT DR DANDRIDGE TN 37725	865-397-9642	SURETY BONDING OF AMERIC
5. DONNA D HUBBARD	2007 LAKEVIEW AVENUE JEFFERSON CITY TN 37760	865-475-4051	P.O. BOX 98 RUTLEDGE TN 37861	865-828-9046	RLI INSURANCE
6. JANIE M DOUTHAT	2205 BRIGHTS PIKE MORRISTOWN TN 37814	423-329-2148	246 E. BROADWAY BLVD JEFFERSON CITY TN 37760	865-475-2071	SENTRY SELECT INSURANCE
7. LAURA LEE HUGHES	PO BOX 983 TALBOTT TN 37877	865-475-5583	1106 GLEN HILL LANE SEVIERVILLE TN 37862	865-453-6789	STATE FARM
8. LESLIE BROCK	562 N HWY 92 JEFFERSON CITY TN 37760	865-475-5891	PO BOX 247 DANDRIDGE TN 37725	865-397-2155	WESTERN SURETY COMPANY
9. MELISSA A MASONER	963 HOLLY OAKS LN DANDRIDGE TN 37725	865.397.6509	PO BOX 754 NEWPORT TN 37822	423.623.0233	SURETY BONDING CO OF AMERICA
10. PATRICIA F WHALEY	PO BOX 334 DANDRIDGE TN 37725	865.397.3103			STATE FARM
11. PEGGY ADKINS	2019 LAKEVIEW AVE JEFFERSON CITY TN 37760	423-231-1711	2645 ASBURY RD KNOXVILLE TN 37914	865-546-0296	WESTERN SURETY COMPANY



Frank C Herndon  
 SIGNATURE

CLERK OF THE COUNTY OF JEFFERSON, TENNESSEE

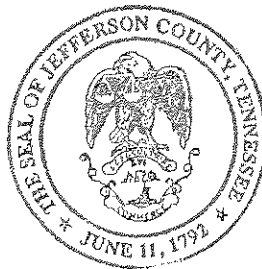
3-6-19  
 DATE

CERTIFICATE OF ELECTION OF NOTARIES PUBLIC

BATCH # PENDING

AS A CLERK OF THE COUNTY OF JEFFERSON, TENNESSEE I HEREBY CERTIFY TO  
THE SECRETARY OF STATE THAT THE FOLLOWING WERE ELECTED TO THE OFFICE OF  
NOTARY PUBLIC DURING THE MARCH 18, 2019 MEETING OF THE GOVERNING BODY:

NAME	HOME ADDRESS	HOME PHONE	BUSINESS ADDRESS	BUSINESS PHONE	SURETY
1. ASHLEY MAE FOX	8122 ROBERT WATKINS RD TALBOTT TN 378773024	423-277-2570	1126 ZIRKLE RD DANDRIDGE TN 377254234	865-622-0690	
2. CAROL W ROUSE	859 CHESTNUT GROVE CIR DANDRIDGE TN 377254251	423-231-7780	880 OLD HIGHWAY 92 DANDRIDGE TN 377254611	865-484-1594	
3. DANIEL SMITH	509 BLUE GRASS DR MORRISTOWN TN 37814	423.587.4732	1075 N CHUCKY PK JEFFERSON CITY TN 37760	423.258.8886	
4. DONNA L GREER	911 W MOUNTCASTLE ST JEFFERSON CITY TN 37760	423-748-1303	PO BOX 915 DANDRIDGE TN 37725	865-471-6000 ext 130	
5. JAMES A BARNES	661 SHUMATE ROAD RUTLEDGE TN 37861	865-705-8810	1248 GAY STREET DANDRIDGE TN 37725	865-397-1085	
6. JENNIFER L WAGNER	1019 HISTORIC HILLS DR DANDRIDGE TN 37725	865.228.3267	127 W MEETING ST DANDRIDGE TN 37725	865.397.2868	
7. JODYE G STEWART	2033 STRAWBERRY DR NEW MARKET TN 37820	865-250-6620	100 OSSIE CIR JEFFERSON CITY TN 377603875	865-471-6800	
8. KARRIE L. FOUST	1512 GEORGE AVE JEFFERSON CITY TN 377602506	865-361-9597	511 MUNICIPAL DR JEFFERSON CITY TN 377605036	865-475-5611	
9. KELSEY CANTRELL	703 PRIVET DR DANDRIDGE TN 377256390	865-963-9656	1201 GIBSON WAY DANDRIDGE TN 377254756	865-397-6690	
10. LUVERN C. MILLER	1445 RIVER RD NEW MARKET TN 378203030	865-640-7208	1129 N HIGHWAY 92 JEFFERSON CITY TN 377603805	865-475-6896	
11. SAMANTHA RIVERS	609 PRIVET DR DANDRIDGE TN 37725	615.613.2489	1201 GIBSON LN DANDRIDGE TN 37725	865.397.6690	



Frank C. Henderson  
SIGNATURE

CLERK OF THE COUNTY OF JEFFERSON, TENNESSEE

3-6-19  
DATE

**JEFFERSON COUNTY, TENNESSEE  
BOARD OF COMMISSIONERS**

**RESOLUTION 2019-10**

**RESOLUTION SUPPORTING THE REQUEST FOR TENNESSEE DEPARTMENT OF TRANSPORTATION (TDOT) TO DO A TRANSPORTATION SAFETY STUDY OF STATE ROUTE 92 IN JEFFERSON COUNTY, TENNESSEE FROM ITS INTERSECTION WITH U.S. HIGHWAY 411 (NEAR BUSH BROS. INDUSTRIAL PLANT) THEN HEADING NORTHWARD TO ITS INTERSECTION OF U.S. HIGHWAY 25/ 70**

**WHEREAS**, Governor Bill Lee in his first State of Tennessee Executive Order No. 1 requested a statement of Rural Impact and recommendations for ways to better serve Rural Tennessee;

**WHEREAS**, Jefferson County personnel and TDOT personnel met on Wednesday, February 6, 2019 to discuss traffic issues of SR92, such as S-curves, narrow lanes, intersection improvements, weight limits on bridges, vehicular blind spots, etc.; and

**WHEREAS**, intersection improvements are needed along SR92 (for improved traffic flow and safety issues) include, but not limited to: Dickey Road, Von Hill Road, Indian Creek Road, and Basswood Road, Millers Inlet Road; and

**WHEREAS**, Economic Development and Tourism will increase (such as Bush Brothers and Café as well as businesses at or near Douglas Lake) as travelers will be able to travel on a straighter, safer SR92 roadway; and

**WHEREAS**, the transportation safety study should have documentation as what improvements could be done in the short term (within three (3) years) as well as what improvements could be done within a twenty (20) year timeframe; and

**NOW, THEREFORE, BE IT RESOLVED**, that the Jefferson County Commission supports the request to TDOT to do a transportation safety study of SR92 from US Hwy 25/70 in Jefferson County, Tennessee.

This Resolution shall be effective upon its passage and approval.

## RESOLUTION REGARDING LOCAL PREPARATIONS RELATED TO THE 2020 CENSUS FOR JEFFERSON COUNTY, TENNESSEE

Approved: \_\_\_\_\_ Date: \_\_\_\_\_  
Mark Potts, Jefferson County Mayor

**RESOLUTION 2019-13**

**RESOLUTION AUTHORIZING  
A CONTINUOUS FIVE (5) YEAR REAPPRAISAL CYCLE**

WHEREAS, Tenn. Code Ann. § 67-5-1601 establishes a general six (6) year reappraisal for updating and equalizing property values for every county in Tennessee for property tax purposes, and

WHEREAS, a six (6) year reappraisal program consists of an on-site review of each parcel of real property over a five-year period followed by revaluation of all such property in the year following completion of the review period and includes a current value updating during the third year of the review cycle and sales ratio studies during the second and fifth years of the review cycle, and

WHEREAS, Tenn. Code Ann. § 67-5-1601 provides that upon the submission of a plan by the assessor and upon approval of the State Board of Equalization, a reappraisal program may be completed by a continuous five (5) year cycle comprised of an on-site review of each real property over a four (4) year period followed by revaluation of all such property in the year following completion of the review period, and

WHEREAS, the county legislative body of Jefferson County understands that by approving such a five (5) year reappraisal cycle a sales ratio study will be conducted during the second and fourth years of the review cycle, and the centrally assessed properties and commercial/industrial tangible personal property will be equalized by the sales ratio adopted by the State Board of Equalization;

NOW, THEREFORE, BE IT RESOLVED by the county legislative body of Jefferson County, meeting in \_\_\_\_\_ session on this the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, that:

PURSUANT to Tenn. Code Ann. § 67-5-1601, reappraisal shall be accomplished in Jefferson County by a continuous five (5) year cycle beginning July 1<sup>st</sup>, 2019, comprised of an on-site review of each parcel of real property over a four (4) year period followed by revaluation of all such property for tax year 2024.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

APPROVED:

\_\_\_\_\_  
County Executive

ATTEST:

\_\_\_\_\_  
County Clerk

JEFFERSON COUNTY

TENNESSEE

## DEBT MANAGEMENT POLICY

Reviewed and approved with no changes by Jefferson County Commission on 03/17/16.

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## **I. INTRODUCTION**

This debt management policy is tailored to the needs of Jefferson County and the Board of Commissioners of Jefferson County, Tennessee (hereinafter referred to as the County Legislative Body). It provides written guidance about the debt issued by Jefferson County, Tennessee, the issuance process, and the management of the debt portfolio.

## **II. PURPOSE**

The purpose of this debt management policy is to improve the quality of management and legislative decisions, to identify and disclose parameters relating to the structure and issuance of debt, identify policy goals, and provide a foundation for long-term financial planning, all of which are in the public interest of the County. Adherence to a debt management policy signals to rating agencies, investors, and capital markets that Jefferson County is well managed and prepared to meet its obligations in a timely manner.

Debt levels and their related annual costs are important long-term obligations that must be managed within available resources. An effective debt management policy provides guidelines for a government to manage its debt program in line with those resources while promoting understanding and transparency for citizens, taxpayers, businesses, investors, and other interested parties.

This Debt Management Policy (hereinafter referred to as this "Policy") is intended to comply with the debt management requirements promulgated by the Tennessee State Funding Board in December 2010. The County may, from time-to-time, review this Policy and make revisions and updates, if warranted.

## **III. GOALS AND OBJECTIVES**

The County Legislative Body is establishing a debt management policy as a tool to ensure that financial resources are adequate to meet the County's long-term capital needs. In addition, this Policy helps to ensure that financings undertaken by the County satisfy certain clear, objective standards, designed to protect the County's financial resources in order to meet its long-term capital needs.

### **A. Goals** of this Policy are to:

1. Provide management with appropriate guidelines and direction to assist in making sound debt management decisions;
2. Further demonstrate strong financial management practices for county citizens, outside investors, and credit agencies; and
3. Identify and comply with all law related to debt issuance and management.

B. **Objectives** of this Policy are to:

1. Enhance the decision process through transparency;
2. Identify and define the types of financing available for the County;
3. Evaluate those financing options by considering all risk;
4. Identify all expenditures related to the financing option including, but not limited to, principal, interest, and annual costs along with issue specific transaction costs;
5. Address the hiring of outside professionals and address any potential conflict of interest issues; and
6. Protect and enhance the County's credit rating.

#### IV. **TRANSPARENCY**

Jefferson County shall comply with legal requirements for notice and for public meetings related to debt issuance. In the interest of transparency, all costs (including interest, issuance, continuing, and one-time) shall be disclosed to the citizens/members, governing body, and other stakeholders in a timely manner. Information regarding debt issuance shall be posted on the Jefferson County website and with printed/online news outlets.

To ensure transparency of the decision process, annual budgets, annual debt reports, and issuance specific debt reports (those required by *Tennessee Code Annotated*) and all Federal and State rules and regulations shall be prepared and available for public review. Additionally, in the interest of transparency, all costs (including interest, issuance, continuing, and one-time) shall be disclosed to the County Legislative Body, citizens, and other stakeholders in a timely manner.

Jefferson County will file its Audited Financial Statements and any continuing disclosure document prepared by the County or its Dissemination Agent. To promote transparency and understanding these documents should be furnished to members of the County Legislative Body and made available electronically or by usual and customary means to its citizens, taxpayers, rate payers, businesses, investors, and other interested parties by posting such information online or in other prominent places.

It is the responsibility of the County Finance Director to see that all required reports are completed and available.

##### A. **Annual Debt Budgets**

The Annual Debt Budgets shall be adopted by the County Legislative Body and comply with the legal notice and filing requirements as promulgated by the Financial Management System of 1981 as stated in *Tennessee Code Annotated*.

## **B. Annual Debt Reports**

The County shall service all principal and interest payments through the debt service fund.

An Annual Debt Report shall be submitted by the County Finance Director to the County Legislative Body by June of each year. Generally, the report will be presented in conjunction with the Annual Debt Budgets.

The Annual Debt Report shall consist of, but not be limited to, the following:

1. Schedule of Outstanding Debt and Schedule of Budgeted Debt Payments, and any additional schedules, as required by the Tennessee Comptroller of the Treasury;
2. Net Debt Calculation (total principal outstanding less most recent year respective debt fund balance);
3. Documentation of the most recent debt rating(s) as available;
4. Percentage of fixed versus variable rate debt;
5. Multi-year budgets that include the current debt costs of principal, interest, and annual cost;
6. Debt Per Capita Ratio (total debt/population) and Net Debt Per Capita Ratio (net debt/population) ó County compared to benchmark;
7. Debt to Assessed Property Value (total debt/assessed property value) and Net Debt to Assessed Property Value (net debt/assessed property value) ó County compared to benchmark;
8. Debt as a Percentage of Personal Income (total personal income/debt per capita) Net Debt as a Percentage of Personal Income (total personal income/net debt per capita) ó County compared to benchmark; and
9. Estimated Debt Service Fund Balance.

## **C. Issuance Specific Debt Reports**

All new debt issues and renewals shall include all required forms as promulgated by *Tennessee Code Annotated* Form CT-0253 shall be provided to the County Legislative Body prior to or in conjunction to a debt issue. All documents shall be provided to the County Legislative Body and available for public inspection.

## V. **DEBT TYPES**

All debt financing shall be approved by the County Legislative Body and the Tennessee Comptroller of the Treasury within the legal guidelines of T.C.A., Internal Revenue Code (the "Code"), and the regulations promulgated by the Tennessee Comptroller of the Treasury. Additionally, all debt financing will be reviewed to ensure compliance with Tennessee Code Annotated by the County Attorney or legal bond counsel.

### A. **Long-Term Loans and Bonds**

The County may issue long-term loans and bonds to finance capital improvements and refinance outstanding debt, and all costs associated with capital improvements and refinancing. As indicated within this Policy, the costs associated with the issuance of this debt will be disclosed to ensure compliance with this Policy and to address potential conflicts of interest. The term of the debt will not exceed the expected economic life of the project(s). Additionally, long-term debt will not be issued to finance current operations. The following summarizes but does not limit the types of long-term debt that may be issued:

1. **Fixed Rate Bonds** ó Bonds that have an interest rate that remains constant throughout the life of the bond; and
2. **Variable Rate Bonds** ó Bonds that bear a variable interest rate throughout the life of the bond. Jefferson County may only use variable rate bonds for no more than 25% of total outstanding debt.

The following circumstances may result in the consideration of issuing variable rate debt:

- a. Asset-Liability Matching;
- b. Construction Period Funding;
- c. High Fixed Interest Rates. Interest rates are above historic averages;
- d. Diversification of Debt Portfolio; and
- e. Adequate Safeguard Against Risk. Financing structure and budgetary safeguards are in place to prevent adverse impacts from interest rate shifts such structures could include, but are not limited to, interest rate caps, and short-term cash investments in the County's General Fund.

## **B. Short-Term Debt**

Short-term borrowing may be utilized for the following: Financing capital assets with debt not exceeding the economic life of the assets; interim financing for the temporary funding of operational cash flow deficits or anticipated revenues subject to the following policies:

1. **Bond Anticipation Notes** (öBANsö) ó BANs may be issued instead of capitalizing interest to reduce the debt service during the construction period of a project or facility. BANs shall not mature more than two (2) years from the date of issuance. BANs can be rolled in accordance with Federal and State laws. BANs shall mature within six (6) months after substantial completion of the financed facility.
2. **Capital Outlay Notes** (öCONsö) ó CONs are short-term notes (less than twelve (12) year maturities) secured by the pledge of the County's full faith and credit.
3. **Revenue Anticipation Notes** (öRANsö) **& Tax Anticipation Notes** (öTANsö) ó RANs and TANs are to be utilized for cash flow purposes until annual revenues are received for a particular fund. All RANs and TANs will be paid in the same fiscal year in which they are issued.
4. **Grant Anticipation Notes** (öGANsö) ó GANs may be issued when the County wishes to finance projects in anticipation of a grant from a state or federal agency. The principal amount of the GANs shall not exceed the amount of the anticipated grant.

The County may undertake interfund borrowings, in which amounts on deposit in one County fund are lent to another fund. The County Legislative Body shall first approve all such interfund borrowing. Subsequently, approval of the Tennessee Comptroller of the Treasury shall be obtained prior to transfer/use of funds. All interfund borrowings shall only be issued in compliance with State regulations and limitations.

Short-term debt may be used when it provides an interest rate advantage or as interim financing until market conditions are more favorable to issue longer-term debt in a fixed or variable rate mode. The County will determine and utilize the most advantageous method for short-term borrowing. The County may issue short-term debt when there is a defined repayment source or amortization of principal.

## **C. Capital Leases**

The County may use capital leases to finance projects assuming that such an

instrument is more economically feasible than purchasing the asset. Capital leases may be considered for long-term or short-term borrowing, but the term of the lease shall not exceed the economic life of the asset.

#### **D. Refinancing Outstanding Debt**

The County Finance Director, in conjunction with Financial Professionals, if any, periodically shall have the responsibility to analyze outstanding Debt for refunding opportunities. Any proposed refinancing will be submitted to the County Legislative Body for approval.

### **VI. RISK ASSESSMENT**

The County Finance Director shall evaluate each transaction to assess the types and amounts of risk associated with each transaction, considering all available means to mitigate those risks. The County Finance Director shall evaluate all proposed transactions for consistency with the objectives and constraints defined in this Policy, *Tennessee Code Annotated*, and other regulations. The following risks shall be assessed before issuing debt:

- A. **Change in Public/Private Use** ó The change in the public/private use of a project that is funded by tax-exempt funds could potentially cause a bond issue to become taxable.
- B. **Default Risk** ó The risk that debt service payments cannot be made by the due date.
- C. **Liquidity Risk** ó The risk of having to pay a higher rate to the liquidity provider in the event of a failed remarketing.
- D. **Interest Rate Risk** ó The risk that interest rates will rise, on a sustained basis, above levels that would have been set if the issue had been fixed.
- E. **Rollover Risk** ó The risk of the inability to obtain a suitable liquidity facility at an acceptable price to replace a facility upon termination or expiration of a contract period.
- F. **Credit Risk** ó The risk that an issuer of debt securities or a borrower may default on his obligations by failing to repay principal and interest in a timely manner.
- G. **Fee Risk** ó The risk that ongoing fees may increase beyond what is initially expected.

### **VII. DEBT COSTS**

In order to assist the County Legislative Body in making better debt management decisions and to reflect the cost of debt, the following shall be completed:

- A. As previously identified in this Policy, the Annual Debt Report will be provided to the County Legislative Body;
- B. Prior to the issuance of debt, the County Finance Director shall prepare a multi-year budget to reflect the current debt cost of principal, interest, and estimated annual costs over the life of the existing debt. This will allow the County Legislative Body to determine if extra capacity exists or that additional funding will be needed;
- C. Update ratios with the issuance of new debt as noted in the Annual Debt Report.

## **VIII. PROFESSIONAL SERVICES**

Jefferson County shall require all professionals engaged in the process of issuing debt to clearly disclose all compensation and consideration received related to services provided in the debt issuance process by both Jefferson County and the lender or conduit issuer, if any. This includes soft costs or compensations in lieu of direct payments.

- A. **Counsel:** Jefferson County shall enter into an engagement letter agreement with each lawyer or law firm representing Jefferson County in a debt transaction. *(No engagement letter is required for any lawyer or law firm, which is under a general appointment or contract to serve as counsel to Jefferson County. Jefferson County does not need an engagement letter with counsel not representing Jefferson County, such as underwriters' counsel.)*
- B. **Financial Advisor:**
  - 1. If Jefferson County chooses to hire Financial Advisors, Jefferson County shall enter into a written agreement with each person or firm serving as Financial Advisor for debt management and transactions.
  - 2. Whether in a competitive or negotiated sale, the Financial Advisor shall not be permitted to bid on, privately place or underwrite an issue for which they are or have been providing advisory services for the issuance.
- C. **Underwriter:** If there is an Underwriter, Jefferson County shall require the Underwriter to clearly identify itself in writing (e.g., in a response to a request for proposals or in promotional materials provided to an issuer) as an Underwriter and not as a Financial Advisor from the earliest stages of its relationship with Jefferson County with respect to that issue. The Underwriter must clarify its primary role as a purchaser of securities in an arm's-length commercial transaction and that it has financial and other interests that differ from those of Jefferson County. The Underwriter in a publicly offered, negotiated sale shall be required to provide pricing information both as to interest rates and to takedown per maturity to the governing body *(or its designated official)* in advance of the pricing of the debt.

D. **Considerations for Hiring of Professionals for Debt Issuance Process:** In selecting financial professionals, consideration should be given with respect to:

1. Relevant experience with municipal government issuers and the public sector;
2. Indication that the firm has a broadly based background and is therefore capable of balancing the County's overall needs for continuity and innovation in capital planning and debt financing;
3. Experience and demonstrated success as indicated by the firm's experience;
4. Professional reputation; and
5. Professional qualifications and experience of principal employees.

E. **Additional Considerations for Hiring of Professionals for Debt Issuance Process:**

1. Jefferson County shall use a competitive process to hire a Financial Advisor. Contract, evaluation, and award shall be based upon paragraph VIII D 1 through 5, above.
2. The County Legislative Body shall approve all contracts for financial services longer than one (1) year.
3. Issuers shall include a provision prohibiting any firm from engaging in activities on behalf of the issuer that produce a direct or indirect financial gain for the Financial Advisor, other than the agreed upon compensation, without the County Legislative Body's approval.

## IX. **CONFLICTS**

- A. Professionals involved in a debt transaction hired or compensated by Jefferson County shall be required to disclose to Jefferson County existing client and business relationships between and among the professionals to a transaction (including but not limited to financial advisor, swap advisor, bond counsel, swap counsel, trustee, paying agent, underwriter, counterparty, and remarketing agent), as well as conduit issuers, sponsoring organizations, and program administrators. This disclosure shall include that information reasonably sufficient to allow Jefferson County to appreciate the significance of the relationships.
- B. Professionals who become involved in the debt transaction as a result of a bid submitted in a widely and publicly advertised competitive sale conducted using an industry standard, electronic bidding platform are not subject to this disclosure. No disclosure is required that would violate any rule or regulation of professional conduct.

## **X. CREDIT QUALITY AND CREDIT ENHANCEMENT**

The County's debt management activities will be conducted in order to maintain or receive the highest possible credit ratings. The County Finance Director, in conjunction with any Financial Professionals that the County may choose to engage, will be responsible for maintaining relationships and communicating with one or more rating agencies.

The County Finance Director will consider the use of credit enhancements on a case-by-case basis, evaluating the economic benefit versus cost for each case. Only when clearly demonstrable savings can be shown shall an enhancement be considered. The County Finance Director will consider each of the following enhancements as alternatives by evaluating the cost and benefit of such enhancements:

- A. **Insurance** ó The County may purchase bond insurance when such purchase is deemed prudent and advantageous. The predominant determination shall be based on such insurance being less costly than the present value of the difference in the interest on insured bonds versus uninsured bonds.
- B. **Letters of Credit** ó The County may enter into a letter-of-credit (óLOCö) agreement when such an agreement is deemed prudent and advantageous. The County Finance Director or its Financial Professionals, if any, will prepare and distribute a request for qualifications to qualified banks or other qualified financial institutions pursuant to terms and conditions that are acceptable to the County Legislative Body.

## **XI. MISCELLANEOUS**

The debt management policy guidelines outlined herein are only intended to provide general direction regarding the future use and execution of debt. A violation of the County Legislative Body's debt policy shall in no way be interpreted as a violation of law and shall have no bearing on the validity of debt issued by the County Legislative Body. The County Legislative Body maintains the right to modify this Policy (except to the extent these guidelines are mandated by applicable state law or regulation) and may make exceptions to any of its guidelines at any time to the extent that the execution of such debt achieves the goals of the County Legislative Body. Any exceptions to these policies shall be expressly acknowledged in the resolution authorizing the pertinent debt issue. In the event of a conflict between the terms of a debt resolution and this Policy, the terms of the debt resolution shall control.

This Policy will be periodically reviewed by the County Finance Committee and the County Finance Director. The County Finance Director may at any time present recommendations for any amendments, deletions, additions, improvements, or clarifications. Any changes require the approval of the Finance Committee before approval by the County Legislative Body.

Jefferson County Finance  
Summary Financial Statment by Sub-Fund  
January 2019

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40110	Current Property Tax	10,188,274.00	(5,368,546.43)	52.69 %	849,022.83	(1,016,976.85)	119.78 %
40120	Trustee's Collections - Prior Year	321,735.00	(114,394.50)	35.56 %	26,811.25	(21,886.50)	81.63 %
40125	Trustee's Collections - Bankruptcy	0.00	(296.39)	0.00 %	0.00	(12.98)	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	214,490.00	(87,883.21)	40.97 %	17,874.17	(15,464.53)	86.52 %
40140	Interest And Penalty	60,000.00	(22,415.70)	37.36 %	5,000.00	(3,447.55)	68.95 %
40150	Pick-Up Taxes	15,000.00	(11,472.33)	76.48 %	1,250.00	(130.66)	10.45 %
40162	Payments In Lieu Of Taxes-Local	20,000.00	0.00	0.00 %	1,666.67	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	0.00	(2,370.83)	0.00 %	0.00	(2,370.83)	0.00 %
40210	Local Option Sales Tax	820,000.00	(549,036.99)	66.96 %	68,333.33	(82,378.42)	120.55 %
40220	Hotel/Motel Tax	345,000.00	(214,368.33)	62.14 %	28,750.00	(36,568.64)	127.20 %
40250	Litigation Tax - General	100,000.00	(57,912.18)	57.91 %	8,333.33	(6,894.41)	82.73 %
40266	Litigation Tax-Jail, Wrkhs,	138,000.00	(72,828.83)	52.77 %	11,500.00	(8,654.53)	75.26 %
40270	Business Tax	400,000.00	(64,759.20)	16.19 %	33,333.33	(18,465.00)	55.40 %
40320	Bank Excise Tax	15,000.00	0.00	0.00 %	1,250.00	0.00	0.00 %
40330	Wholesale Beer Tax	160,000.00	(71,299.47)	44.56 %	13,333.33	(11,952.60)	89.64 %
40350	Interstate Telecommunications Tax	0.00	(96.43)	0.00 %	0.00	0.00	0.00 %
41110	Marriage Licenses	1,500.00	(769.50)	51.30 %	125.00	(85.50)	68.40 %
41140	Cable TV Franchise	85,000.00	(42,666.87)	50.20 %	7,083.33	(4,592.76)	64.84 %
41510	Beer Permits	1,500.00	(237.50)	15.83 %	125.00	0.00	0.00 %
41520	Building Permits	200,000.00	(121,121.70)	60.56 %	16,666.67	(14,814.00)	88.88 %
41590	Other Permits	75,000.00	(56,451.00)	75.27 %	6,250.00	(11,125.00)	178.00 %
42110	Fines	18,000.00	(29,082.55)	161.57 %	1,500.00	(2,656.61)	177.11 %
42120	Officers Costs	15,000.00	(7,033.26)	46.89 %	1,250.00	(786.64)	62.93 %
42141	Drug Court Fees	7,000.00	(1,677.45)	23.96 %	583.33	(116.14)	19.91 %
42150	Jail Fees	3,000.00	(1,677.44)	55.91 %	250.00	(105.45)	42.18 %
42180	DUI Treatment Fines	1,500.00	(47.50)	3.17 %	125.00	0.00	0.00 %
42190	Data Entry Fee - Circuit Court	4,000.00	(2,082.00)	52.05 %	333.33	(204.50)	61.35 %
42191	Courtroom Security Fee	0.00	(2.85)	0.00 %	0.00	(0.95)	0.00 %
42310	Fines	60,000.00	(73,157.90)	121.93 %	5,000.00	(8,248.91)	164.98 %
42311	Fines For Littering	0.00	(19.00)	0.00 %	0.00	0.00	0.00 %
42320	Officers Costs	60,000.00	(42,506.54)	70.84 %	5,000.00	(5,028.82)	100.58 %
42330	Games And Fish Fines	1,700.00	(961.87)	56.58 %	141.67	(42.75)	30.18 %
42341	Drug Court Fees	18,000.00	(9,677.39)	53.76 %	1,500.00	(672.12)	44.81 %
42350	Jail Fees	65,000.00	(26,768.04)	41.18 %	5,416.67	(2,144.15)	39.58 %
42380	DUI Treatment Fines	13,000.00	(5,956.90)	45.82 %	1,083.33	(617.50)	57.00 %
42390	Data Entry Fee - General Sessions	20,000.00	(14,013.65)	70.07 %	1,666.67	(1,382.50)	82.95 %
42391	Courtroom Security Fee	2,000.00	(1,143.08)	57.15 %	166.67	(179.55)	107.73 %

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Jefferson County Finance  
Summary Financial Statement by Sub-Fund  
January 2019

User: Joan McCoig  
Date/Time: 2/13/2019 10:35 AM  
Page 2 of 13

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
42410	Fines	6,500.00	(3,790.50)	58.32 %	541.67	(607.05)	112.07 %
42420	Officers Costs	6,500.00	(4,296.85)	66.11 %	541.67	(518.70)	95.76 %
42490	Data Entry Fee - Juvenile Court	1,000.00	(532.00)	53.20 %	83.33	(80.00)	96.00 %
42520	Officers Costs	5,000.00	(362.90)	7.26 %	416.67	(5.70)	1.37 %
42530	Data Entry Fee - Chancery Court	3,000.00	(3,222.00)	107.40 %	250.00	(164.00)	65.60 %
42872	Victims Assistance Assessments	48,500.00	(19,566.25)	40.34 %	4,041.67	(1,992.50)	49.30 %
42990	Other Fines, Forfeitures, And Penalties	0.00	(1,425.00)	0.00 %	0.00	0.00	0.00 %
43120	Patient Charges	3,400,000.00	(1,628,358.06)	47.89 %	283,333.33	(227,958.82)	80.46 %
43190	Other General Service Charges	2,500.00	(2,225.00)	89.00 %	208.33	(225.00)	108.00 %
43350	Copy Fees	1,500.00	(592.00)	39.47 %	125.00	(27.50)	22.00 %
43360	Library Fees	25,236.39	(14,682.31)	58.18 %	2,103.03	(356.75)	16.96 %
43370	Telephone Commissions	93,000.00	(41,814.29)	44.96 %	7,750.00	(6,116.66)	78.92 %
43380	Vending Machine Collections	0.00	(119.65)	0.00 %	0.00	(48.64)	0.00 %
43392	Data Processing Fee -Register	15,000.00	(11,180.00)	74.53 %	1,250.00	(1,158.00)	92.64 %
43394	Data Processing Fee - Sheriff	7,000.00	(4,248.62)	60.69 %	583.33	(302.57)	51.87 %
43395	Sexual Offender Registration Fee-	4,000.00	(2,250.00)	56.25 %	333.33	(450.00)	135.00 %
43396	Data Processing Fee - County Clerk	1,000.00	(549.00)	54.90 %	83.33	(48.00)	57.60 %
43397	Subscription & Doc Retrieval Fee-	9,108.00	(8,535.00)	93.71 %	759.00	(215.00)	28.33 %
44120	Lease/Rentals	7,200.00	(4,201.00)	58.35 %	600.00	(600.00)	100.00 %
44131	Commissary Sales	25,000.00	(18,549.97)	74.20 %	2,083.33	(2,898.71)	139.14 %
44140	Sale Of Maps	0.00	(15.00)	0.00 %	0.00	0.00	0.00 %
44145	Sale Of Recycled Materials	0.00	(3,351.72)	0.00 %	0.00	0.00	0.00 %
44170	Miscellaneous Refunds	208,799.00	(80,113.13)	38.37 %	17,399.92	(40,614.88)	233.42 %
44180	Expenditure Credits	0.00	(477.50)	0.00 %	0.00	(73.80)	0.00 %
44530	Sale Of Equipment	0.00	(1,300.00)	0.00 %	0.00	0.00	0.00 %
44540	Sale Of Property	0.00	(5,101.00)	0.00 %	0.00	0.00	0.00 %
44570	Contributions & Gifts	179,183.00	(81,736.85)	45.62 %	14,931.92	(276.85)	1.85 %
44990	Other Local Revenues	405,208.00	(1,449.96)	0.36 %	33,767.33	(1,449.96)	4.29 %
45110	County Clerk	100,000.00	(61,000.00)	61.00 %	8,333.33	0.00	0.00 %
45190	Trustee	673,000.00	(336,130.75)	49.95 %	56,083.33	(120,000.00)	213.97 %
45520	Circuit Court Clerk	160,000.00	(87,526.95)	54.70 %	13,333.33	(15,022.39)	112.67 %
45540	General Sessions Court Clerk	390,000.00	(187,553.91)	48.09 %	32,500.00	(23,398.64)	72.00 %
45550	Clerk And Master	125,000.00	(46,956.73)	37.57 %	10,416.67	(5,289.54)	50.78 %
45560	Juvenile Court Clerk	35,000.00	(15,746.52)	44.99 %	2,916.67	(3,322.57)	113.92 %
45580	Register	230,000.00	(131,657.75)	57.24 %	19,166.67	(16,416.48)	85.65 %
45590	Sheriff	15,000.00	(10,926.58)	72.84 %	1,250.00	(2,267.39)	181.39 %
46110	Juvenile Services Program	5,000.00	(5,040.00)	100.80 %	416.67	(5,040.00)	1,209.60 %
46140	Aging Programs	10,000.00	(5,781.00)	57.81 %	833.33	(963.00)	115.56 %

Jefferson County Finance  
Summary Financial Statment by Sub-Fund  
January 2019

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
46210	Law Enforcement Training Programs	22,000.00	0.00	0.00 %	1,833.33	0.00	0.00 %
46310	Health Department Programs	279,761.00	(90,900.81)	32.49 %	23,313.42	(19,376.22)	83.11 %
46430	Litter Program	44,300.00	(24,741.94)	55.85 %	3,691.67	(5,399.52)	146.26 %
46835	Vehicle Certificate Of Title Fees	0.00	(5,329.15)	0.00 %	0.00	(729.70)	0.00 %
46852	State Revenue Sharing -	0.00	(24,936.11)	0.00 %	0.00	(3,728.01)	0.00 %
46915	Contracted Prisoner Board	1,650,000.00	(684,411.00)	41.48 %	137,500.00	(131,001.00)	95.27 %
46960	Registrar's Salary Supplement	15,000.00	(7,582.00)	50.55 %	1,250.00	0.00	0.00 %
46990	Other State Revenues	8,100.00	(5,705.91)	70.44 %	675.00	(675.05)	100.01 %
47220	Civil Defense Reimbursement	0.00	(13,500.00)	0.00 %	0.00	0.00	0.00 %
47235	Homeland Security Grants	32,500.00	0.00	0.00 %	2,708.33	0.00	0.00 %
47240	Medicaid	0.00	(44,667.14)	0.00 %	0.00	(44,667.14)	0.00 %
47590	Other Federal Through State	70,140.00	(35,053.20)	49.98 %	5,845.00	(10,651.45)	182.23 %
47715	Tax Credit Bond Rebate	476,663.00	(241,454.85)	50.66 %	39,721.92	0.00	0.00 %
47990	Other Direct Federal Revenue	0.00	(15,930.87)	0.00 %	0.00	(4,446.26)	0.00 %
48130	Contributions	162,300.00	(45,960.00)	28.32 %	13,525.00	(2,625.00)	19.41 %
48990	Other	0.00	(364.05)	0.00 %	0.00	(47.00)	0.00 %
49700	Insurance Recovery	884.00	(3,615.64)	409.01 %	73.67	(2,731.64)	3,708.11 %
49800	Transfers In	0.00	0.00	0.00 %	0.00	0.00	0.00 %
<b>Total Revenues</b>		<b>22,407,581.39</b>	<b>(11,151,253.23)</b>	<b>49.77 %</b>	<b>1,867,298.45</b>	<b>(1,981,994.44)</b>	<b>106.14 %</b>
<b>Expenditures</b>							
51100	County Commission	(310,906.00)	137,007.02	44.07 %	(25,908.83)	31,068.47	119.91 %
51210	Board Of Equalization	(3,775.00)	850.00	22.52 %	(314.58)	0.00	0.00 %
51300	County Mayor/Executive	(269,828.00)	135,907.94	50.37 %	(22,485.67)	19,254.87	85.63 %
51500	Election Commission	(367,258.00)	237,718.18	64.73 %	(30,604.83)	10,123.00	33.08 %
51600	Register Of Deeds	(320,850.00)	184,054.22	57.36 %	(26,737.50)	25,399.20	94.99 %
51750	Zoning Compliance	(117,970.00)	65,658.05	55.66 %	(9,830.83)	9,443.02	96.06 %
51800	County Buildings	(1,028,852.00)	731,290.26	71.08 %	(85,737.67)	69,628.98	81.21 %
51810	Maintenance Garage	(403,468.00)	256,888.06	63.67 %	(33,622.33)	10,659.95	31.70 %
51900	Other General Administration	(2,500.00)	0.00	0.00 %	(208.33)	0.00	0.00 %
51910	Preservation Of Records	(11,561.13)	3,455.60	29.89 %	(963.43)	0.00	0.00 %
52100	Accounting And Budgeting	(737,496.00)	392,058.26	53.16 %	(61,458.00)	52,460.41	85.36 %
52300	Property Assessor's Office	(570,017.00)	314,000.60	55.09 %	(47,501.42)	56,483.37	118.91 %
52400	County Trustee's Office	(77,045.00)	47,874.83	62.14 %	(6,420.42)	3,464.57	53.96 %
52500	County Clerk's Office	(130,429.00)	71,736.22	55.00 %	(10,869.08)	6,997.71	64.38 %
52600	Data Processing	(160,009.00)	60,241.97	37.65 %	(13,334.08)	7,688.85	57.66 %
52900	Other Finance	(614,991.00)	299,904.59	48.77 %	(51,249.25)	20,626.33	40.25 %
53100	Circuit Court	(784,654.42)	433,947.59	55.30 %	(65,387.87)	55,927.59	85.53 %
53300	General Sessions Court	(299,016.00)	170,206.69	56.92 %	(24,918.00)	25,141.24	100.90 %

Jefferson County Finance  
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January 2019

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
53330	Drug Court	(39,500.00)	15,953.48	40.39 %	(3,291.67)	7,545.48	229.23 %
53400	Chancery Court	(237,718.94)	140,708.04	59.19 %	(19,809.91)	24,438.12	123.36 %
53500	Juvenile Court	(277,154.00)	145,860.07	52.63 %	(23,096.17)	21,043.85	91.11 %
53900	Other Administration Of Justice	(3,500.00)	0.00	0.00 %	(291.67)	0.00	0.00 %
53930	Victim Assistance Programs	(111,175.00)	45,687.41	41.10 %	(9,264.58)	12,902.37	139.27 %
54110	Sheriff's Department	(4,229,406.20)	2,559,881.32	60.53 %	(352,450.52)	293,809.68	83.36 %
54140	Wheel Tax Officer	(19,336.00)	9,324.49	48.22 %	(1,611.33)	1,266.66	78.61 %
54160	Administration Of The Sexual Offender	(20,000.00)	10,473.64	52.37 %	(1,666.67)	250.00	15.00 %
54210	Jail	(2,869,345.00)	1,762,447.29	61.42 %	(239,112.08)	252,075.08	105.42 %
54220	Workhouse	(386,250.00)	187,578.41	48.56 %	(32,187.50)	28,960.96	89.98 %
54510	Building Inspection	(80,270.00)	41,179.60	51.30 %	(6,689.17)	5,924.84	88.57 %
54710	Public Safety Grants Program	(32,500.00)	13,500.00	41.54 %	(2,708.33)	0.00	0.00 %
54900	Other Public Safety	(619,829.00)	309,914.50	50.00 %	(51,652.42)	0.00	0.00 %
55110	Local Health Center	(350,440.00)	142,463.36	40.65 %	(29,203.33)	23,417.11	80.19 %
55120	Rabies And Animal Control	(132,512.00)	68,205.65	51.47 %	(11,042.67)	9,096.72	82.38 %
55130	Ambulance Service	(5,013,265.00)	3,257,694.24	64.98 %	(417,772.08)	549,544.94	131.54 %
55720	Sanitaion Education/Information	(69,835.00)	35,783.76	51.24 %	(5,819.58)	4,280.36	73.55 %
55900	Dept. Of Environment	(113,952.00)	59,426.42	52.15 %	(9,496.00)	8,294.62	87.35 %
56300	Senior Citizens Assistance	(224,679.00)	124,682.72	55.49 %	(18,723.25)	16,924.19	90.39 %
56500	Libraries	(472,685.00)	275,733.38	58.33 %	(39,390.42)	44,867.81	113.91 %
57100	Agricultural Extension Service	(113,269.00)	33,687.19	29.74 %	(9,439.08)	814.56	8.63 %
57500	Soil Conservation	(40,295.00)	23,176.46	57.52 %	(3,357.92)	3,974.74	118.37 %
58300	Veterans' Services	(43,683.00)	23,076.55	52.83 %	(3,640.25)	3,264.11	89.67 %
58500	Contributions To Other Agencies	(1,266,601.00)	643,697.95	50.82 %	(105,550.08)	16,250.00	15.40 %
99100	Transfers Out	(806,053.00)	0.00	0.00 %	(67,171.08)	0.00	0.00 %
	<b>Total Expenditures</b>	<b>(23,783,878.69)</b>	<b>13,472,936.01</b>	<b>56.65 %</b>	<b>(1,981,989.89)</b>	<b>1,733,313.76</b>	<b>87.45 %</b>
<b>Total</b>	<b>101 General</b>	<b>(1,376,297.30)</b>	<b>2,321,682.78</b>	<b>168.69 %</b>	<b>(114,691.44)</b>	<b>(248,680.68)</b>	<b>-216.83</b>

Jefferson County Finance  
Summary Financial Statement by Sub-Fund  
January 2019

116 Solid Waste/Sanitation		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40110	Current Property Tax	1,717,125.00	(904,811.59)	52.69 %	143,093.75	(171,400.63)	119.78 %
40120	Trustee's Collections - Prior Year	54,225.00	(21,449.38)	39.56 %	4,518.75	(4,103.74)	90.82 %
40125	Trustee's Collections - Bankruptcy	0.00	(55.57)	0.00 %	0.00	(2.43)	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	36,150.00	(16,478.14)	45.58 %	3,012.50	(2,899.60)	96.25 %
40140	Interest And Penalty	10,000.00	(4,202.87)	42.03 %	833.33	(646.42)	77.57 %
40150	Pick-Up Taxes	2,500.00	(2,011.81)	80.47 %	208.33	(22.02)	10.57 %
40162	Payments In Lieu Of Taxes-Local	500.00	0.00	0.00 %	41.67	0.00	0.00 %
40320	Bank Excise Tax	2,500.00	0.00	0.00 %	208.33	0.00	0.00 %
<b>Total Revenues</b>		<b>1,823,000.00</b>	<b>(949,009.36)</b>	<b>52.06 %</b>	<b>151,916.67</b>	<b>(179,074.84)</b>	<b>117.88 %</b>
<b>Expenditures</b>							
55731	Waste Pickup	(1,961,938.00)	991,255.15	50.52 %	(163,494.83)	266,547.48	163.03 %
<b>Total Expenditures</b>		<b>(1,961,938.00)</b>	<b>991,255.15</b>	<b>50.52 %</b>	<b>(163,494.83)</b>	<b>266,547.48</b>	<b>163.03 %</b>
<b>Total 116</b>	<b>Solid Waste/Sanitation</b>	<b>(138,938.00)</b>	<b>42,245.79</b>	<b>30.41 %</b>	<b>(11,578.17)</b>	<b>87,472.64</b>	<b>755.50 %</b>

Jefferson County Finance  
Summary Financial Statment by Sub-Fund  
January 2019

131 Highway/Public Works		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40110	Current Property Tax	2,289,500.00	(1,206,417.64)	52.69 %	190,791.67	(228,535.02)	119.78 %
40120	Trustee's Collections - Prior Year	72,300.00	(28,599.16)	39.56 %	6,025.00	(5,471.63)	90.82 %
40125	Trustee's Collections - Bankruptcy	0.00	(74.11)	0.00 %	0.00	(3.25)	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	48,200.00	(21,970.68)	45.58 %	4,016.67	(3,866.11)	96.25 %
40140	Interest And Penalty	13,600.00	(5,603.92)	41.21 %	1,133.33	(861.91)	76.05 %
40150	Pick-Up Taxes	3,000.00	(2,682.38)	89.41 %	250.00	(29.36)	11.74 %
40320	Bank Excise Tax	2,000.00	0.00	0.00 %	166.67	0.00	0.00 %
43190	Other General Service Charges	55,000.00	(109,378.00)	198.87 %	4,583.33	(885.00)	19.31 %
46420	State Aid Program	350,000.00	(74,769.27)	21.36 %	29,166.67	0.00	0.00 %
46920	Gasoline And Motor Fuel Tax	1,596,658.00	(1,175,813.56)	73.64 %	133,054.83	(189,305.08)	142.28 %
46930	Petroleum Special Tax	35,650.00	(18,546.27)	52.02 %	2,970.83	(3,091.04)	104.05 %
47990	Other Direct Federal Revenue	61,858.00	0.00	0.00 %	5,154.83	0.00	0.00 %
49700	Insurance Recovery	3,910.71	(3,910.71)	100.00 %	325.89	0.00	0.00 %
<b>Total Revenues</b>		<b>4,531,676.71</b>	<b>(2,647,765.70)</b>	<b>58.43 %</b>	<b>377,639.73</b>	<b>(432,048.40)</b>	<b>114.41 %</b>
<b>Expenditures</b>							
61000	Administration	(297,162.00)	161,114.23	54.22 %	(24,763.50)	21,585.60	87.17 %
62000	Highway And Bridge Maintenance	(2,464,933.00)	1,687,550.15	68.46 %	(205,411.08)	170,564.33	83.04 %
63100	Operation And Maintenance Of	(1,042,893.71)	857,294.64	82.20 %	(86,907.81)	34,044.62	39.17 %
63400	Quarry Operations	(792,453.00)	450,242.54	56.82 %	(66,037.75)	52,177.31	79.01 %
63500	Asphalt Plant Operations	(32,600.00)	20,730.38	63.59 %	(2,716.67)	0.00	0.00 %
65000	Other Charges	(103,185.00)	76,337.58	73.98 %	(8,598.75)	(123,324.38)	-1,434.21 %
66000	Employee Benefits	(129,993.00)	129,994.00	100.00 %	(10,832.75)	129,994.00	1,200.01 %
68000	Capital Outlay	(91,662.00)	7,500.00	8.18 %	(7,638.50)	6,000.00	78.55 %
<b>Total Expenditures</b>		<b>(4,954,881.71)</b>	<b>3,390,763.52</b>	<b>68.43 %</b>	<b>(412,906.81)</b>	<b>291,041.48</b>	<b>70.49 %</b>
<b>Total</b>	<b>131 Highway/Public Works</b>	<b>(423,205.00)</b>	<b>742,997.82</b>	<b>175.56 %</b>	<b>(35,267.08)</b>	<b>(141,006.92)</b>	<b>-399.83</b>

Jefferson County Finance  
Summary Financial Statment by Sub-Fund  
January 2019

141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40110	Current Property Tax	9,959,325.00	(5,247,906.54)	52.69 %	829,943.75	(994,123.78)	119.78 %
40120	Trustee's Collections - Prior Year	314,505.00	(124,405.25)	39.56 %	26,208.75	(23,801.61)	90.82 %
40125	Trustee's Collections - Bankruptcy	0.00	(322.31)	0.00 %	0.00	(14.12)	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	209,670.00	(95,572.91)	45.58 %	17,472.50	(16,817.66)	96.25 %
40140	Interest And Penalty	50,000.00	(24,377.33)	48.75 %	4,166.67	(3,749.30)	89.98 %
40150	Pick-Up Taxes	10,000.00	(11,668.35)	116.68 %	833.33	(127.72)	15.33 %
40161	Payments In Lieu Of Taxes - T. V. A.	13,000.00	(6,648.35)	51.14 %	1,083.33	0.00	0.00 %
40162	Payments In Lieu Of Taxes-Local	15,000.00	(2,032.34)	13.55 %	1,250.00	0.00	0.00 %
40210	Local Option Sales Tax	5,123,000.00	(2,801,050.60)	54.68 %	426,916.67	(455,844.73)	106.78 %
40275	Local Option Mixed Drink Taxes	30,000.00	(9,362.57)	31.21 %	2,500.00	(5,920.56)	236.82 %
40320	Bank Excise Tax	15,000.00	0.00	0.00 %	1,250.00	0.00	0.00 %
40350	Interstate Telecommunications Tax	7,000.00	0.00	0.00 %	583.33	0.00	0.00 %
41110	Marriage Licenses	2,400.00	(1,539.00)	64.13 %	200.00	(171.00)	85.50 %
43570	Recelpts From Individual Schools	60,000.00	(109,862.34)	183.10 %	5,000.00	(4,854.16)	97.08 %
43581	Community Service Fees - Children	202,963.00	(88,695.50)	43.70 %	16,913.58	(9,893.70)	58.50 %
44145	Sale Of Recycled Materials	0.00	(1,649.70)	0.00 %	0.00	0.00	0.00 %
44170	Miscellaneous Refunds	0.00	(782.08)	0.00 %	0.00	0.00	0.00 %
44560	Damages Recovered From Individuals	0.00	(140.00)	0.00 %	0.00	(70.00)	0.00 %
44570	Contributions & Gifts	0.00	(10,000.00)	0.00 %	0.00	(10,000.00)	0.00 %
44990	Other Local Revenues	1,000.00	(206.20)	20.62 %	83.33	0.00	0.00 %
46511	Basic Education Program	37,378,270.00	(22,339,200.00)	59.77 %	3,114,855.83	(3,750,200.00)	120.40 %
46515	Early Childhood Education	792,835.22	(256,254.37)	32.32 %	66,069.60	(54,733.95)	82.84 %
46590	Other State Education Funds	461,663.83	(275,280.85)	59.63 %	38,471.99	(45,378.36)	117.95 %
46591	Coordinated School Health	110,000.00	(45,500.39)	41.36 %	9,166.67	(9,314.63)	101.61 %
46594	Family Resource Center	89,835.00	(60,925.79)	67.82 %	7,486.25	0.00	0.00 %
46610	Career Ladder Program	119,132.00	(73,093.41)	61.35 %	9,927.67	0.00	0.00 %
46820	Income Tax	100,000.00	0.00	0.00 %	8,333.33	0.00	0.00 %
46830	Beer Tax	18,487.00	(9,734.36)	52.66 %	1,540.58	0.00	0.00 %
46840	Alcoholic Beverage Tax	80,000.00	(44,098.44)	55.12 %	6,666.67	0.00	0.00 %
46851	State Revenue Sharing -T.V.A.	975,000.00	(527,842.04)	54.14 %	81,250.00	(263,921.02)	324.83 %
46980	Other State Grants	28,500.00	(1,000.00)	3.51 %	2,375.00	(1,000.00)	42.11 %
46981	Safe Schools Grant	278,316.37	(5,948.70)	2.14 %	23,193.03	0.00	0.00 %
47143	Education Of The Handicapped Act	20,000.00	(23,814.00)	119.07 %	1,666.67	0.00	0.00 %
47640	Rotc Reimbursement	58,525.00	(25,899.72)	44.25 %	4,877.08	(5,538.45)	113.56 %
48990	Other	62,657.48	(51,968.54)	82.94 %	5,221.46	(33,590.04)	643.31 %
49700	Insurance Recovery	13,538.63	(13,538.63)	100.00 %	1,128.22	0.00	0.00 %
49800	Transfers In	90,435.00	0.00	0.00 %	7,536.25	0.00	0.00 %

Jefferson County Finance  
Summary Financial Statement by Sub-Fund  
January 2019

141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
	<b>Total Revenues</b>	<b>56,690,058.53</b>	<b>(32,290,320.61)</b>	<b>56.96 %</b>	<b>4,724,171.54</b>	<b>(5,689,064.79)</b>	<b>120.42 %</b>
<b>Expenditures</b>							
71100	Regular Instruction Program	(28,555,472.24)	12,362,549.10	43.29 %	(2,379,622.69)	1,823,250.08	76.62 %
71150	Alternative Instruction Program	(219,611.00)	83,067.20	37.82 %	(18,300.92)	16,676.05	91.12 %
71200	Special Education Program	(3,701,461.50)	1,460,339.36	39.45 %	(308,455.13)	288,779.35	93.62 %
71300	Career and Technical Education	(1,693,104.00)	797,851.32	47.12 %	(141,092.00)	140,770.52	99.77 %
72110	Attendance	(255,732.00)	136,655.18	53.44 %	(21,311.00)	21,775.32	102.18 %
72120	Health Services	(757,047.47)	320,556.51	42.34 %	(63,087.29)	56,132.16	88.98 %
72130	Other Student Support	(2,029,846.37)	850,982.85	41.92 %	(169,153.86)	187,093.41	110.61 %
72210	Regular Instruction Program	(2,262,674.07)	1,032,321.50	45.62 %	(188,556.17)	177,618.18	94.20 %
72215	Alternative Instruction Program	(125,670.00)	54,372.79	43.27 %	(10,472.50)	11,875.99	113.40 %
72220	Special Education Program	(599,537.53)	248,240.06	41.41 %	(49,961.46)	37,284.73	74.63 %
72230	Career and Technical Education	(297,033.00)	124,638.69	41.96 %	(24,752.75)	22,625.22	91.40 %
72250	Education Technology	(1,550,575.00)	1,119,434.16	72.19 %	(129,214.58)	50,052.31	38.74 %
72310	Board Of Education	(728,045.00)	483,551.96	66.42 %	(60,670.42)	26,451.89	43.60 %
72320	Office Of The Superintendent	(369,170.00)	187,402.43	50.76 %	(30,764.17)	27,706.30	90.06 %
72410	Office Of The Principal	(3,580,697.00)	1,683,466.75	47.02 %	(298,391.42)	276,536.16	92.68 %
72510	Fiscal Services	(405,480.00)	0.00	0.00 %	(33,790.00)	0.00	0.00 %
72520	Human Services/Personnel	(142,030.00)	80,180.39	56.45 %	(11,835.83)	11,702.23	98.87 %
72610	Operation Of Plant	(4,661,874.00)	2,893,247.88	62.06 %	(388,489.50)	427,678.06	110.09 %
72620	Maintenance Of Plant	(1,473,545.00)	1,126,307.78	76.44 %	(122,795.42)	74,758.69	60.88 %
72710	Transportation	(2,618,136.63)	1,629,717.40	62.25 %	(218,178.05)	171,704.02	78.70 %
73300	Community Services	(214,697.00)	133,754.36	62.30 %	(17,891.42)	16,065.57	89.79 %
73400	Early Childhood Education	(778,023.00)	312,932.66	40.22 %	(64,835.25)	55,279.20	85.26 %
76100	Regular Capital Outlay	(209,250.00)	9,250.00	4.42 %	(17,437.50)	0.00	0.00 %
99100	Transfers Out	(2,414,861.22)	0.00	0.00 %	(201,238.44)	0.00	0.00 %
	<b>Total Expenditures</b>	<b>(59,643,573.03)</b>	<b>27,130,820.33</b>	<b>45.49 %</b>	<b>(4,970,297.75)</b>	<b>3,921,815.44</b>	<b>78.91 %</b>
<b>Total</b>	<b>141 General Purpose School</b>	<b>(2,953,514.50)</b>	<b>(5,159,500.28)</b>	<b>-174.69 %</b>	<b>(246,126.21)</b>	<b>(1,767,249.35)</b>	<b>-718.03</b>

Jefferson County Finance  
Summary Financial Statement by Fund  
January 2019

142 School Federal Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
47131	Vocational Program Improvement	133,449.49	(65,307.61)	48.94 %	11,120.79	(25,014.32)	224.93 %
47141	Esea Title I	1,943,988.41	(604,759.79)	31.11 %	161,999.03	(258,575.41)	159.62 %
47143	Education Of The Handicapped Act	1,980,393.70	(555,800.40)	28.07 %	165,032.81	(248,341.73)	150.48 %
47145	Special Education Preschool Grants	58,701.34	(16,777.07)	28.58 %	4,891.78	(8,582.66)	175.45 %
47146	English Language Acquisition Grants	42,396.73	(16,304.92)	38.46 %	3,533.06	(4,267.01)	120.77 %
47189	Title II	276,787.02	(57,850.29)	20.90 %	23,065.59	(28,666.87)	124.28 %
47590	Other Federal Through State	509,055.32	(43,836.47)	8.61 %	42,421.28	(33,730.22)	79.51 %
<b>Total Revenues</b>		<b>4,944,772.01</b>	<b>(1,360,636.55)</b>	<b>27.52 %</b>	<b>412,064.33</b>	<b>(607,178.22)</b>	<b>147.35 %</b>
<b>Expenditures</b>							
71100	Regular Instruction Program	(1,729,315.07)	623,436.34	36.05 %	(144,109.59)	131,128.69	90.99 %
71200	Special Education Program	(1,367,949.74)	492,050.05	35.97 %	(113,995.81)	92,859.05	81.46 %
71300	Career and Technical Education	(90,327.73)	50,904.92	56.36 %	(7,527.31)	3,432.50	45.60 %
72120	Health Services	(54,919.94)	22,077.47	40.20 %	(4,576.66)	4,286.41	93.66 %
72130	Other Student Support	(617,519.20)	229,878.86	37.23 %	(51,459.93)	38,441.77	74.70 %
72210	Regular Instruction Program	(269,248.26)	82,784.80	30.75 %	(22,437.36)	13,155.32	58.63 %
72220	Special Education Program	(566,168.30)	191,689.64	33.86 %	(47,180.69)	33,212.81	70.39 %
72230	Career and Technical Education	(4,950.55)	3,201.64	64.67 %	(412.55)	505.68	122.58 %
72310	Board Of Education	(592.40)	0.00	0.00 %	(49.37)	0.00	0.00 %
72710	Transportation	(91,694.10)	26,740.23	29.16 %	(7,641.18)	5,329.75	69.75 %
73100	Food Service	(1,963.54)	0.00	0.00 %	(163.63)	0.00	0.00 %
73300	Community Services	(72,281.69)	35,870.37	49.63 %	(6,023.47)	4,985.81	82.77 %
99100	Transfers Out	(77,841.49)	0.00	0.00 %	(6,486.79)	0.00	0.00 %
<b>Total Expenditures</b>		<b>(4,944,772.01)</b>	<b>1,758,634.32</b>	<b>35.57 %</b>	<b>(412,064.33)</b>	<b>327,337.79</b>	<b>79.44 %</b>
<b>Total</b>	<b>142 School Federal Projects</b>	<b>0.00</b>	<b>397,997.77</b>	<b>100.00 %</b>	<b>0.00</b>	<b>(279,840.43)</b>	<b>0.00 %</b>

Jefferson County Finance  
Summary Financial Statement by Sub-Fund  
January 2019

143 Central Cafeteria		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
43521	Lunch Payments - Children	500,000.00	(276,313.60)	55.26 %	41,666.67	(42,372.10)	101.69 %
43522	Lunch Payments - Adults	52,000.00	(21,845.25)	42.01 %	4,333.33	(2,872.55)	66.29 %
43523	Income From Breakfast	82,500.00	(53,748.75)	65.15 %	6,875.00	(7,455.85)	108.45 %
43525	A La Carte Sales	380,000.00	(235,893.10)	62.08 %	31,666.67	(39,174.84)	123.71 %
43990	Other Charges For Services	10,000.00	(1,478.22)	14.78 %	833.33	0.00	0.00 %
44110	Interest Earned	5,000.00	(4,274.57)	85.49 %	416.67	(627.48)	150.60 %
44530	Sale Of Equipment	100.00	(293.70)	293.70 %	8.33	0.00	0.00 %
46520	School Food Service	32,000.00	0.00	0.00 %	2,666.67	0.00	0.00 %
47111	Section 4 - Lunch	1,816,582.00	(1,099,180.63)	60.51 %	151,381.83	(175,079.63)	115.65 %
47112	USDA - Commodities	239,092.00	0.00	0.00 %	19,924.33	0.00	0.00 %
47113	Breakfast	650,266.00	(390,754.39)	60.09 %	54,188.83	(57,903.51)	106.86 %
47114	USDA - Other	0.00	(2,724.54)	0.00 %	0.00	(543.27)	0.00 %
<b>Total Revenues</b>		<b>3,767,540.00</b>	<b>(2,086,506.75)</b>	<b>55.38 %</b>	<b>313,961.67</b>	<b>(326,029.23)</b>	<b>103.84 %</b>
<b>Expenditures</b>							
71300	Career and Technical Education	0.00	0.00	0.00 %	0.00	0.00	0.00 %
73100	Food Service	(4,537,077.00)	1,888,772.57	41.63 %	(378,089.75)	318,355.59	84.20 %
<b>Total Expenditures</b>		<b>(4,537,077.00)</b>	<b>1,888,772.57</b>	<b>41.63 %</b>	<b>(378,089.75)</b>	<b>318,355.59</b>	<b>84.20 %</b>
<b>Total</b>	<b>143 Central Cafeteria</b>	<b>(769,537.00)</b>	<b>(197,734.18)</b>	<b>-25.70 %</b>	<b>(64,128.08)</b>	<b>(7,673.64)</b>	<b>-11.97 %</b>

Jefferson County Finance  
Summary Financial Statment by Sub-Fund  
January 2019

151 General Debt Service		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40110	Current Property Tax	2,518,450.00	(1,327,058.45)	52.69 %	209,870.83	(251,387.83)	119.78 %
40120	Trustee's Collections - Prior Year	79,530.00	(31,458.94)	39.56 %	6,627.50	(6,018.78)	90.82 %
40125	Trustee's Collections - Bankruptcy	0.00	(81.51)	0.00 %	0.00	(3.58)	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	53,020.00	(24,167.84)	45.58 %	4,418.33	(4,252.74)	96.25 %
40140	Interest And Penalty	12,440.00	(6,164.33)	49.55 %	1,036.67	(948.06)	91.45 %
40150	Pick-Up Taxes	1,480.00	(2,950.64)	199.37 %	123.33	(32.30)	26.19 %
40162	Payments In Lieu Of Taxes-Local	4,602.00	0.00	0.00 %	383.50	0.00	0.00 %
40210	Local Option Sales Tax	1,335,909.00	(744,463.89)	55.73 %	111,325.75	(119,605.14)	107.44 %
40240	Wheel Tax	2,163,369.00	(1,104,258.12)	51.04 %	180,280.75	(123,064.90)	68.26 %
40285	Adequate Facilities/Development Tax	313,295.00	(153,082.00)	48.86 %	26,107.92	(17,806.00)	68.20 %
40320	Bank Excise Tax	5,323.00	0.00	0.00 %	443.58	0.00	0.00 %
44110	Interest Earned	121,810.00	(248,674.37)	204.15 %	10,150.83	(67,979.23)	669.69 %
44990	Other Local Revenues	414,787.00	(77,393.75)	18.66 %	34,565.58	(77,393.75)	223.90 %
49800	Transfers In	506,663.00	0.00	0.00 %	42,221.92	0.00	0.00 %
<b>Total Revenues</b>		<b>7,530,678.00</b>	<b>(3,719,753.84)</b>	<b>49.39 %</b>	<b>627,556.50</b>	<b>(668,492.31)</b>	<b>106.52 %</b>
<b>Expenditures</b>							
82110	General Government	(1,220,000.00)	4,375.76	0.36 %	(101,666.67)	0.00	0.00 %
82130	Education	(3,208,128.00)	469,112.00	14.62 %	(267,344.00)	72,740.14	27.21 %
82210	General Government	(512,338.00)	159,548.07	31.14 %	(42,694.83)	0.00	0.00 %
82230	Education	(2,246,081.00)	1,193,239.66	53.13 %	(187,173.42)	48,827.69	26.09 %
82310	General Government	(125,110.00)	63,375.53	50.66 %	(10,425.83)	9,206.54	88.31 %
<b>Total Expenditures</b>		<b>(7,311,657.00)</b>	<b>1,889,651.02</b>	<b>25.84 %</b>	<b>(609,304.75)</b>	<b>130,774.37</b>	<b>21.46 %</b>
<b>Total</b>	<b>151 General Debt Service</b>	<b>219,021.00</b>	<b>(1,830,102.82)</b>	<b>835.58 %</b>	<b>18,251.75</b>	<b>(537,717.94)</b>	<b>2,946.12</b>

Jefferson County Finance  
Summary Financial Statment by Sub-Fund  
January 2019

171 General Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40110	Current Property Tax	228,950.00	(120,639.03)	52.69 %	19,079.17	(22,852.99)	119.78 %
40120	Trustee's Collections - Prior Year	7,230.00	(15,729.44)	217.56 %	602.50	(3,009.39)	499.48 %
40125	Trustee's Collections - Bankruptcy	0.00	(40.77)	0.00 %	0.00	(1.79)	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	4,820.00	(12,083.78)	250.70 %	401.67	(2,126.35)	529.38 %
40140	Interest And Penalty	3,400.00	(3,082.15)	90.65 %	283.33	(474.02)	167.30 %
40150	Pick-Up Taxes	500.00	(732.49)	146.50 %	41.67	(2.94)	7.06 %
40162	Payments In Lieu Of Taxes-Local	700.00	0.00	0.00 %	58.33	0.00	0.00 %
40320	Bank Excise Tax	700.00	0.00	0.00 %	58.33	0.00	0.00 %
46990	Other State Revenues	26,100.00	0.00	0.00 %	2,175.00	0.00	0.00 %
47590	Other Federal Through State	217,000.00	0.00	0.00 %	18,083.33	0.00	0.00 %
49800	Transfers In	399,390.00	0.00	0.00 %	33,282.50	0.00	0.00 %
<b>Total Revenues</b>		<b>888,790.00</b>	<b>(152,307.66)</b>	<b>17.14 %</b>	<b>74,065.83</b>	<b>(28,467.48)</b>	<b>38.44 %</b>
<b>Expenditures</b>							
91130	Public Safety Projects	(140,900.00)	20,679.00	14.68 %	(11,741.67)	20,679.00	176.12 %
91140	Public Health And Welfare Projects	(217,000.00)	4,427.42	2.04 %	(18,083.33)	0.00	0.00 %
91160	Agriculture & Natural Resources	(52,500.00)	0.00	0.00 %	(4,375.00)	0.00	0.00 %
91190	Other General Government Projects	(1,723,882.17)	318,868.63	18.50 %	(143,656.85)	233,178.64	162.32 %
<b>Total Expenditures</b>		<b>(2,134,282.17)</b>	<b>343,975.05</b>	<b>16.12 %</b>	<b>(177,856.85)</b>	<b>253,857.64</b>	<b>142.73 %</b>
<b>Total</b>	<b>171 General Capital Projects</b>	<b>(1,245,492.17)</b>	<b>191,667.39</b>	<b>15.39 %</b>	<b>(103,791.01)</b>	<b>225,390.16</b>	<b>217.16 %</b>

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Jefferson County Finance  
Summary Financial Statment by Sub-Fund  
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177 Education Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
49700	Insurance Recovery	0.00	(737,508.67)	0.00 %	0.00	0.00	0.00 %
	<b>Total Revenues</b>	<b>0.00</b>	<b>(737,508.67)</b>	<b>100.00 %</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00 %</b>
<b>Expenditures</b>							
91300	Education Capital Projects	(266,300.99)	174,000.04	65.34 %	(22,191.75)	25,518.42	114.99 %
	<b>Total Expenditures</b>	<b>(266,300.99)</b>	<b>174,000.04</b>	<b>65.34 %</b>	<b>(22,191.75)</b>	<b>25,518.42</b>	<b>114.99 %</b>
<b>Total</b>	<b>177 Education Capital Projects</b>	<b>(266,300.99)</b>	<b>(563,508.63)</b>	<b>-211.61 %</b>	<b>(22,191.75)</b>	<b>25,518.42</b>	<b>114.99 %</b>

Jefferson County Finance  
Summary Financial Statment by Sub-Fund  
January 2019

207 Solid Waste Disposal		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
43106	Commercial And Industrl Waste Coll	650,000.00	0.00	0.00 %	54,166.67	0.00	0.00 %
43110	Tipping Fees	775,000.00	(573,461.56)	74.00 %	64,583.33	(280,184.62)	433.83 %
44120	Lease/Rentals	875.00	(12.00)	1.37 %	72.92	0.00	0.00 %
44145	Sale Of Recycled Materials	270,000.00	(157,431.58)	58.31 %	22,500.00	(16,624.12)	73.88 %
44170	Miscellaneous Refunds	45,000.00	(21,201.97)	47.12 %	3,750.00	(2,399.34)	63.98 %
44530	Sale Of Equipment	0.00	(146,215.00)	0.00 %	0.00	0.00	0.00 %
46170	Solid Waste Grants	20,000.00	(44,557.00)	222.79 %	1,666.67	(44,557.00)	2,673.42 %
46990	Other State Revenues	0.00	(13,319.46)	0.00 %	0.00	0.00	0.00 %
<b>Total Revenues</b>		<b>1,760,875.00</b>	<b>(956,198.57)</b>	<b>54.30 %</b>	<b>146,739.58</b>	<b>(343,765.08)</b>	<b>234.27 %</b>
<b>Expenditures</b>							
55754	Landfill Operation And Maintenance	(1,914,633.00)	1,111,026.04	58.03 %	(159,552.75)	79,702.72	49.95 %
<b>Total Expenditures</b>		<b>(1,914,633.00)</b>	<b>1,111,026.04</b>	<b>58.03 %</b>	<b>(159,552.75)</b>	<b>79,702.72</b>	<b>49.95 %</b>
<b>Total 207</b>	<b>Solid Waste Disposal</b>	<b>(153,758.00)</b>	<b>154,827.47</b>	<b>100.70 %</b>	<b>(12,813.17)</b>	<b>(264,062.36)</b>	<b>-2,060.87</b>

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Jefferson County Finance  
Balance Sheet (Landscape)  
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Fund : 101 General

Account Number	Account Description	Balance
<b>Assets</b>		
101-11120- - -	Cash On Hand	199.92
101-11130- - -	Cash In Bank	25,909.53
101-11140- - -	Cash With Trustee	7,029,588.67
101-11180- - -	Cash With Clerks, Register, And Sheriff	0.00
101-11410- - -	Accounts Receivable	0.00
101-11420- - -	Allowance For Uncollectibles-Contra Acct	0.00
101-11430- - -	Due From Other Governments	0.00
101-11500- - -	Property Taxes Receivable	0.00
101-11510- - -	Allowance For Uncollectable Property Tax	0.00
101-14100- - -	Estimated Revenues	22,407,581.39
101-14200- - -	Unliquidated Encumbrances (Control)	845,696.43
101-14500- - -	Expenditures - Current Year (Control)	12,627,239.58
101-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	2,172.76
<b>Total Assets</b>		<b>42,938,388.28</b>
<b>Total Assets and Deferred Outflows of Resources</b>		<b>42,938,388.28</b>
<b>Liabilities</b>		
101-21100- - -	Accounts Payable	1,372.28
101-21310- - -	Income Tax Withheld And Unpaid	0.00
101-21310- -DA -	Income Tax Withheld And Unpaid - Dandridge Library	0.00
101-21310- -JC -	Income Tax Withheld And Unpaid - Jefferson City Library	0.00
101-21310- -SP -	Income Tax Withheld And Unpaid - Strawberry Plains Library	0.00
101-21310- -WP -	Income Tax Withheld And Unpaid - White Pine Library	0.00
101-21320- - -	Social Security Tax	(0.33)
101-21320- -DA -	Social Security Tax - Dandridge Library	0.00
101-21320- -JC -	Social Security Tax - Jefferson City Library	0.00
101-21320- -SP -	Social Security Tax - Strawberry Plains Library	0.00
101-21320- -WP -	Social Security Tax - White Pine Library	0.00
101-21325- - -	Employee Medicare Deduction	0.00
101-21325- -DA -	Employee Medicare Deduction - Dandridge Library	0.00
101-21325- -JC -	Employee Medicare Deduction - Jefferson City Library	0.00
101-21325- -SP -	Employee Medicare Deduction - Strawberry Plains Library	0.00
101-21325- -WP -	Employee Medicare Deduction - White Pine Library	0.00
101-21330- - -	Retirement Contributions	(81,152.04)
101-21330- -DA -	Retirement Contributions - Dandridge Library	(497.65)

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Jefferson County Finance  
Balance Sheet (Landscape)  
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Fund : 101 General

Account Number	Account Description	Balance
101-21330- -JC -	Retirement Contributions - Jefferson City Library	(756.11)
101-21330- -SP -	Retirement Contributions - Strawberry Plains Library	(262.00)
101-21330- -WP -	Retirement Contributions - White Pine Library	(435.21)
101-21341- - -	AFLAC	0.00
101-21342- - -	Health Insurance	(178,457.01)
101-21343- - -	Dental / Vision	(7,443.29)
101-21344- - -	US ABLE	(5,940.47)
101-21345- - -	UNUM	(2,819.08)
101-21346- - -	Modern Woodmen	0.00
101-21348- - -	Life of Alabama	0.00
101-21349- - -	Transamerica	0.00
101-21350- - -	TSA - Nationwide	0.00
101-21351- - -	Medical Reimbursement Plan	(1,904.12)
101-21359- - -	Great West Hybrid	0.00
101-21360- - -	Garnishments And Levies	0.00
101-21392- - -	Direct Deposit	0.00
101-21430- - -	Claims And Judgements Payable	(59,732.26)
101-21530- - -	Due To State Of Tennessee	(4,708.62)
101-21530- -DA -	Due To State Of Tennessee - Dandridge Library	(40.22)
101-21530- -DRUGC-	Due To State Of Tennessee - Drug Court	(21,700.00)
101-21530- -JC -	Due To State Of Tennessee - Jefferson City Library	(57.19)
101-21530- -SP -	Due To State Of Tennessee - Strawberry Plains Library	(22.09)
101-21530- -WP -	Due To State Of Tennessee - White Pine Library	(27.67)
101-26300- - -	Alimony/Child Support	0.00
101-28100- - -	Appropriations (Control)	(23,783,878.69)
101-28500- - -	Revenues (Control)	(11,147,637.59)
101-28510- - -	Transfers From Other Funds (Control)	(3,615.64)
101-29940- - -	Deferred Current Property Taxes	0.00
101-29945- - -	Deferred Delinquent Property Taxes	0.00
101-29990- - -	Other Deferred/Unavallabe Revenue	0.00
	<b>Total Liabilities</b>	<b>(35,299,715.00)</b>
101-34110- - -	Encumbrances - Current Year	(845,696.43)
101-34120- - -	Encumbrances - Prior Year	(2,155.76)
101-34510- -ADA -	Restricted For General Government - Americans With Disability Act	(500,000.00)
101-34510- -CoC -	Restricted For General Government - County Clerk	(49,608.85)

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Fund : 101 General

Account Number	Account Description	Balance
101-34510- GRANT-	Restricted For General Government - Grant Funds	(25,000.00)
101-34510- -RoD -	Restricted For General Government - Register Of Deeds	(13,541.62)
101-34510- -ADA -	Budget Restricted For General Government - Americans With Disability Act	75,000.00
101-34515- -CoC -	Restricted For Finance - County Clerk	(4,510.17)
101-34515- -FIN -	Restricted For Finance - Finance	(6,166.89)
101-34520- -CC -	Restricted For Administration Of Justice - Circuit Court	(35,351.56)
101-34520- -CHC -	Restricted For Administration Of Justice - Chancery Court	(37,137.03)
101-34520- -CRS -	Restricted For Administration Of Justice - Courtroom Security	(15,357.40)
101-34520- -DRUGC-	Restricted For Administration Of Justice - Drug Court	(2,836.04)
101-34520- -GS -	Restricted For Administration Of Justice - General Sessions Court	(146,604.12)
101-34520- -JVC -	Restricted For Administration Of Justice - Juvenile Court	(8,962.90)
101-34520- -LIT -	Restricted For Administration Of Justice - Litigation Tax	(215,107.56)
101-34520- -VAA -	Restricted For Administration Of Justice - Victims Assistance Assessments	(3,417.74)
101-34520- -CC -	Budget Restricted For Administration Of Justice - Circuit Court	25,620.00
101-34520- -CHC -	Budget Restricted For Administration Of Justice - Chancery Court	6,086.94
101-34520- -LIT -	Budget Restricted For Administration Of Justice - Litigation Tax	254,390.00
101-34525- -SH -	Restricted For Public Safety - Sheriff	(84,888.89)
101-34525- -SOR -	Restricted For Public Safety - Sexual Offender Registry	(52,030.38)
101-34530- -SA/LD-	Restricted For Public Health And Welfare - Sanitation/Landfill	(500,000.00)
101-34530- -TOBG -	Restricted For Public Health And Welfare - Tobacco Grant-Health Dept.	(7,583.26)
101-34530- -TOBG -	Budget Restricted For Public Health And Welfare - Tobacco Grant-Health	2,500.00
101-34535- -DA -	Restricted For Social, Cultural, Rec Ser - Dandridge Library	(10,966.86)
101-34535- -JC -	Restricted For Social, Cultural, Rec Ser - Jefferson City Library	(40,648.75)
101-34535- -LIB -	Restricted For Social, Cultural, Rec Ser - County Libraries	0.00
101-34535- -LIBDA-	Restricted For Social, Cultural, Rec Ser - Dandridge Library	0.00
101-34535- -LIBJC-	Restricted For Social, Cultural, Rec Ser - Jefferson City Library	0.00
101-34535- -LIBSP-	Restricted For Social, Cultural, Rec Ser - Strawberry Plains - Parrott Wood	0.00
101-34535- -LIBWP-	Restricted For Social, Cultural, Rec Ser - White Pine Library	0.00
101-34535- -SP -	Restricted For Social, Cultural, Rec Ser - Strawberry Plains Library	(5,514.58)
101-34535- -WP -	Restricted For Social, Cultural, Rec Ser - White Pine Library	(31,525.34)
101-34535- -DA -	Budget Restricted For Social, Cultural, Rec Ser - Dandridge Library	2,500.00
101-34535- -JC -	Budget Restricted For Social, Cultural, Rec Ser - Jefferson City Library	(218.10)
101-34535- -SP -	Budget Restricted For Social, Cultural, Rec Ser - Strawberry Plains Library	2,256.85
101-34535- -WP -	Budget Restricted For Social, Cultural, Rec Ser - White Pine Library	674.86
101-34610- -ECDEV-	Committed For General Government - Economic Development	(1,000,000.00)

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Fund : 101 General

Account Number	Account Description	Balance
101-34690- -ARC -	Committed For Other Purposes - Archives	(1,261.13)
101-34690- -ARC -	Budget Committed For Other Purposes - Archives	1,261.13
101-34710- - -	Assigned For General Government	(25,000.00)
101-34710- - -	Budget Assigned For General Government	25,000.00
101-34715- - -	Assigned For Finance	(13,000.00)
101-34715- - -	Budget Assigned For Finance	3,069.00
101-34720- - -	Assigned For Administration Of Justice	(7,200.00)
101-34720- -CC -	Assigned For Administration Of Justice - Circuit Court	(5,330.42)
101-34720- - -	Budget Assigned For Administration Of Justice	7,200.00
101-34720- -CC -	Budget Assigned For Administration Of Justice - Circuit Court	390.42
101-34725- - -	Assigned For Public Safety	(10,000.00)
101-34725- - -	Budget Assigned For Public Safety	10,000.00
101-34730- - -	Assigned For Public Health And Welfare	(110,000.00)
101-34730- - -	Budget Assigned For Public Health And Welfare	110,000.00
101-39000- - -	Unassigned	(1,676,815.90)
101-39000- -REQFB-	Unassigned - Required Balance By Statue and/or Policy	(3,521,751.00)
101-39000- - -	Budget Unassigned	850,566.20
	<b>Total Equities</b>	<b>(7,638,673.28)</b>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Bala</b>	<b>(42,938,388.28)</b>
<b>Fund Totals:</b>	<b>101 General</b>	<b>0.00</b>

**Fund : 116 Solid Waste/Sanitation**

Account Number	Account Description	Balance
<b>Assets</b>		
116-11140- - -	Cash With Trustee	584,285.59
116-11180- - -	Cash With Clerks, Register, And Sheriff	0.00
116-11410- - -	Accounts Receivable	0.00
116-11500- - -	Taxes Receivable	0.00
116-11510- - -	Allowance For Uncollectable Property Tax	0.00
116-14100- - -	Estimated Revenues	1,823,000.00
116-14200- - -	Unliquidated Encumbrances (Control)	105,522.66
116-14500- - -	Expenditures - Current Year (Control)	885,732.49
	<b>Total Assets</b>	<b>3,398,540.74</b>
	<b>Total Assets and Deferred Outflows of Resources</b>	<b>3,398,540.74</b>
<b>Liabilities</b>		
116-21100- - -	Accounts Payable	0.00
116-21200- - -	Accrued Payroll	0.00
116-21310- - -	Income Tax Withheld And Unpaid	0.00
116-21320- - -	Social Security Tax	0.00
116-21325- - -	Employee Medicare Deduction	0.00
116-21330- - -	Retirement Contributions	(3,402.15)
116-21341- - -	Aflac	0.00
116-21342- - -	Health Insurance	0.00
116-21343- - -	Dental Insurance	0.00
116-21344- - -	Usable	0.00
116-21345- - -	Unum	0.00
116-21359- - -	Great West Hybrid	0.00
116-21360- - -	Garnishments And Levies	0.00
116-21392- - -	Direct Deposit	0.00
116-21530- - -	Due To State Of Tennessee	(613.77)
116-28100- - -	Appropriations (Control)	(1,961,938.00)
116-28500- - -	Revenues (Control)	(949,009.36)
116-29940- - -	Deferred Current Property Taxes	0.00
116-29945- - -	Deferred Delinquent Property Taxes	0.00
	<b>Total Liabilities</b>	<b>(2,914,963.28)</b>
116-34110- - -	Encumbrances - Current Year	(105,522.66)
116-34530- - -	Restricted For Public Health And Welfare	(516,992.80)
116-39000- - -	Unassigned	0.00

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Fund : 116 Solid Waste/Sanitation

Account Number	Account Description	Balance
116-39000- - -	Budget Unassigned	138,938.00
	<b>Total Equities</b>	<b>(483,577.46)</b>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Bala</b>	<b>(3,398,540.74)</b>
<b>Fund Totals:</b>	<b>116 Solid Waste/Sanitation</b>	<b>0.00</b>

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Fund : 131 Highway/Public Works

Account Number	Account Description	Balance
<b>Assets</b>		
131-11140- - -	Cash With Trustee	2,531,821.69
131-11180- - -	Cash With Clerks, Register, And Sheriff	0.00
131-11410- - -	Accounts Receivable	0.00
131-11430- - -	Due From Other Governments	0.00
131-11500- - -	Property Taxes Receivable	0.00
131-11510- - -	Allowance For Uncollectable Property Tax	0.00
131-11820- - -	Cash Shortage	(0.46)
131-14100- - -	Estimated Revenues	4,531,676.71
131-14200- - -	Unliquidated Encumbrances (Control)	585,357.87
131-14500- - -	Expenditures - Current Year (Control)	2,805,405.65
131-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	16,083.27
<b>Total Assets</b>		<b>10,470,344.73</b>
<b>Total Assets and Deferred Outflows of Resources</b>		<b>10,470,344.73</b>
<b>Liabilities</b>		
131-21100- - -	Accounts Payable	0.00
131-21200- - -	Accrued Payroll	0.00
131-21310- - -	Income Tax Withheld And Unpaid	0.00
131-21320- - -	Social Security Tax	0.07
131-21325- - -	Employee Medicare Deduction	0.00
131-21330- - -	Retirement Contributions	(14,287.11)
131-21341- - -	Aflac	0.00
131-21342- - -	Health Insurance	0.00
131-21343- - -	Dental Insurance	0.00
131-21344- - -	Usable	0.00
131-21345- - -	Unum	(0.01)
131-21348- - -	Life Of Alabama	0.00
131-21350- - -	Tsa - Nationwide	0.00
131-21359- - -	Great West Hybrid	0.00
131-21360- - -	Garnishments And Levies	0.00
131-21530- - -	Due To State Of Tennessee	(389.15)
131-26300- - -	Alimony/Child Support	0.00
131-28100- - -	Appropriations (Control)	(4,954,881.71)
131-28500- - -	Revenues (Control)	(2,643,854.99)
131-28510- - -	Transfers From Other Funds (Control)	(3,910.71)

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Fund : 131 Highway/Public Works

Account Number	Account Description	Balance
131-29940- - -	Deferred Current Property Taxes	0.00
131-29945- - -	Deferred Delinquent Property Taxes	0.00
131-29990- - -	Other Deferred/Unavailabe Revenue	0.00
	<b>Total Liabilities</b>	<b>(7,617,323.61)</b>
131-34110- - -	Encumbrances - Current Year	(585,357.87)
131-34120- - -	Encumbrances - Prior Year	(16,083.27)
131-34550- - -	Restricted For Highways/Public Works	(2,001,877.73)
131-34550- - -	Budget Restricted For Highways/Public Works	27,054.00
131-34651- - -	Committed For Highway Paving	(181,299.10)
131-34651- -PAVPC-	Committed For Highway Paving - Paving Parrott's Chapel	(400,000.00)
131-34651- - -	Budget Committed For Highway Paving	50,000.00
131-34675- - -	Committed For Capital Outlay	(91,608.00)
131-39000- - -	Unassigned	(0.15)
131-39000- - -	Budget Unassigned	346,151.00
	<b>Total Equities</b>	<b>(2,853,021.12)</b>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Bala</b>	<b>(10,470,344.73)</b>
<b>Fund Totals:</b>	<b>131 Highway/Public Works</b>	<b>0.00</b>

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Fund : 141 General Purpose School

Account Number	Account Description	Balance
<b>Assets</b>		
141-11140- - -	Cash With Trustee	12,028,370.55
141-11180- - -	Cash With Clerks, Register, And Sheriff	0.00
141-11410- - -	Accounts Receivable	0.00
141-11430- - -	Due From Other Governments	0.00
141-11500- - -	Property Taxes Receivable	0.00
141-11510- - -	Allowance For Uncollectable Property Tax	0.00
141-14100- - -	Estimated Revenues	56,690,058.53
141-14200- - -	Unliquidated Encumbrances (Control)	767,175.39
141-14500- - -	Expenditures - Current Year (Control)	26,363,644.94
141-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	96,615.90
<b>Total Assets</b>		<b>95,945,865.31</b>
<b>Total Assets and Deferred Outflows of Resources</b>		<b>95,945,865.31</b>
<b>Liabilities</b>		
141-21100- - -	Accounts Payable	0.00
141-21200- - -	Accrued Payroll	0.00
141-21310- - -	Income Tax Withheld And Unpaid	0.00
141-21320- - -	Social Security Tax	(1.12)
141-21325- - -	Employee Medicare Deduction	0.00
141-21330- - -	Retirement Contributions	(368,421.38)
141-21340- - -	Employee Insurance Deductions	(35,429.03)
141-21341- - -	Unum Life	(7,721.24)
141-21342- - -	State Health	(623,752.73)
141-21343- - -	AFLAC	0.00
141-21344- - -	Usable	(38,258.07)
141-21345- - -	Tasc Fsa & Ddc	0.00
141-21346- - -	Health Savings Account	0.00
141-21350- - -	Valic Annuity	(3,784.00)
141-21351- - -	Horace Mann Annuity	(1,280.00)
141-21352- - -	Equi-Vest Annuity	(850.00)
141-21353- - -	Metro Annuity	(50.00)
141-21354- - -	Oppenheimer Annuity	(3,918.00)
141-21355- - -	American Express Fidelity	(2,000.00)
141-21356- - -	National Life	(1,048.00)
141-21357- - -	Naco (Def Comp)	(1,859.48)

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Fund : 141 General Purpose School

Account Number	Account Description	Balance
141-21358- - -	Modern Woodmen Annuity	(5,710.00)
141-21359- - -	Great West Hybrid	0.00
141-21360- - -	Garnishments And Levies	(9,518.80)
141-21390- - -	Professional Dues	(10,305.56)
141-21391- - -	United Way	(734.00)
141-21392- - -	Direct Deposit	0.00
141-28100- - -	Appropriations (Control)	(59,643,573.03)
141-28500- - -	Revenues (Control)	(32,276,781.98)
141-28510- - -	Transfers From Other Funds (Control)	(13,538.63)
141-29940- - -	Deferred Current Property Taxes	0.00
141-29945- - -	Deferred Delinquent Property Taxes	0.00
141-29990- - -	Other Deferred/Unavallabe Revenue	0.00
	<b>Total Liabilities</b>	<b>(93,048,535.05)</b>
141-34110- - -	Encumbrances - Current Year	(767,175.39)
141-34120- - -	Encumbrances - Prior Year	(96,615.90)
141-34555- -002 -	Restricted For Education - Little Libraries	(2,452.22)
141-34555- -003 -	Restricted For Education - Differentiated Pay	(140,000.00)
141-34555- -201 -	Restricted For Education - Medicaid Reimbursement	(100,268.67)
141-34555- -251 -	Restricted For Education - Jefferson Health Care Foundation Fund Grant	(29.83)
141-34555- -625 -	Restricted For Education - Local Technology	(18,849.31)
141-34555- -003 -	Budget Restricted For Education - Differentiated Pay	140,000.00
141-34555- -201 -	Budget Restricted For Education - Medicaid Reimbursement	100,268.67
141-34555- -251 -	Budget Restricted For Education - Jefferson Health Care Foundation Fund	29.83
141-34655- -500 -	Committed For Education - Sacc	(152,166.38)
141-34655- -500 -	Budget Committed For Education - Sacc	13,966.00
141-34685- -012 -	Committed For Capital Projects - Rush Strong School Sewer Plant	(119,468.05)
141-34685- -RSS -	Committed For Capital Projects - Rush Strong School	(15,000.00)
141-34755- - - -	Assigned For Education	(3,122.62)
141-34755- -013 -	Assigned For Education - Textbooks	0.00
141-34755- -015 -	Assigned For Education - Primary Instruction	(290,000.00)
141-34755- -JCBAS-	Assigned For Education - JCHS Baseball Stadium	(9,250.00)
141-34755- -015 -	Budget Assigned For Education - Primary Instruction	290,000.00
141-34755- -JCBAS-	Budget Assigned For Education - JCHS Baseball Stadium	9,250.00
141-39000- - - -	Unassigned	(2,430,673.39)
141-39000- -015 -	Unassigned - Primary Instruction	0.00

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Fund : 141 General Purpose School

Account Number	Account Description	Balance
141-39000- -020 -	Unassigned - Secondary Instruction	0.00
141-39000- -240 -	Unassigned - Wellness Program	0.00
141-39000- -625 -	Unassigned - Local Technology	0.00
141-39000- -950 -	Unassigned - Jefferson Academy	0.00
141-39000- -REQFB-	Unassigned - Required Balance By Statue and/or Policy	(1,705,773.00)
141-39000- - -	Budget Unassigned	2,400,000.00
	<b>Total Equities</b>	<b>(2,897,330.26)</b>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Bala</b>	<b>(95,945,865.31)</b>
<b>Fund Totals:</b>	<b>141 General Purpose School</b>	<b>0.00</b>

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<b>Fund: 142</b>	School Federal Projects	
AccountNumber	Account Description	Ending Balance
11140	Cash With Trustee	546,914.64
11410	Accounts Receivable	0.00
14100	Estimated Revenues	4,944,772.01
14200	Unliquidated Encumbrances (Control)	80,442.76
14500	Expenditures - Current Year (Control)	1,678,191.56
	<b>Total Assets</b>	<b>7,250,320.97</b>
	<b>Total Assets and Deferred Outflows of Resources</b>	<b>7,250,320.97</b>
21310	Income Tax Withheld And Unpaid	0.00
21320	Social Security Tax	0.00
21325	Employee Medicare Deduction	0.00
21330	Retirement Contributions	(19,502.23)
21340	Employee Insurance Deductions	(4,017.08)
21341	Unum Life	(999.20)
21342	State Health	(85,058.35)
21343	Aflac	0.00
21344	Usable	(3,160.50)
21345	Tasc Fsa & Ddc	0.00
21351	Horace Mann Annuity	(50.00)
21353	Company #3	(70.00)
21358	Modern Woodmen Annuity	(500.00)
21359	Great West Hybrid	0.00
21360	Garnishments And Levies	(578.99)
21390	Professional Dues	(506.30)
21391	United Way	(27.00)
21392	Direct Deposit	0.00
28100	Appropriations (Control)	(4,944,772.01)
28500	Revenues (Control)	(1,360,636.55)
	<b>Total Liabilities</b>	<b>(6,419,878.21)</b>
34110	Encumbrances - Current Year	(80,442.76)
34655	Committed For Education	(750,000.00)
	<b>Total Equities</b>	<b>(830,442.76)</b>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>(7,250,320.97)</b>
<b>Fund Totals: 142</b>	School Federal Projects	<b>0.00</b>

Fund : 143 Central Cafeteria

Account Number	Account Description	Balance
<b>Assets</b>		
143-11120- - -	Cash On Hand	1,700.00
143-11140- - -	Cash With Trustee	1,366,422.45
143-11200- -DES -421	Inventories - Dandridge Elementary School - Food Preparation Supplies	476.31
143-11200- -DES -422	Inventories - Dandridge Elementary School - Food Supplies	5,886.09
143-11200- -JCHS -421	Inventories - Jefferson Co High School - Food Preparation Supplies	689.26
143-11200- -JCHS -422	Inventories - Jefferson Co High School - Food Supplies	12,844.60
143-11200- -JES -421	Inventories - Jefferson Elementary - Food Preparation Supplies	86.11
143-11200- -JES -422	Inventories - Jefferson Elementary - Food Supplies	2,123.42
143-11200- -JMS -421	Inventories - Jefferson Middle School - Food Preparation Supplies	469.54
143-11200- -JMS -422	Inventories - Jefferson Middle School - Food Supplies	5,103.51
143-11200- -MHE -421	Inventories - Mt Horeb Elementary School - Food Preparation Supplies	624.31
143-11200- -MHE -422	Inventories - Mt Horeb Elementary School - Food Supplies	8,002.51
143-11200- -MMS -421	Inventories - Maury Middle School - Food Preparation Supplies	807.99
143-11200- -MMS -422	Inventories - Maury Middle School - Food Supplies	5,404.16
143-11200- -NME -421	Inventories - New Market Elementary - Food Preparation Supplies	549.76
143-11200- -NME -422	Inventories - New Market Elementary - Food Supplies	4,414.81
143-11200- -PES -421	Inventories - Piedmont Elementary School - Food Preparation Supplies	99.12
143-11200- -PES -422	Inventories - Piedmont Elementary School - Food Supplies	3,223.59
143-11200- -RSS -421	Inventories - Rush Strong School - Food Preparation Supplies	313.76
143-11200- -RSS -422	Inventories - Rush Strong School - Food Supplies	3,388.86
143-11200- -TES -421	Inventories - Talbott Elementary School - Food Preparation Supplies	154.63
143-11200- -TES -422	Inventories - Talbott Elementary School - Food Supplies	2,680.45
143-11200- -WPS -421	Inventories - White Pine School - Food Preparation Supplies	154.78
143-11200- -WPS -422	Inventories - White Pine School - Food Supplies	8,883.27
143-11410- - -815	Accounts Receivable - Usda Lunch Claim	175,079.63
143-11410- - -816	Accounts Receivable - Usda Breakfast Claim	57,903.51
143-11410- - -817	Accounts Receivable - In-Transit Deposits	84,700.67
143-11410- - -818	Accounts Receivable - Usda-Other	543.27
143-14100- - -	Estimated Revenues	3,767,540.00
143-14500- - -	Expenditures - Current Year (Control)	1,888,772.57
<b>Total Assets</b>		<b>7,409,042.94</b>
<b>Total Assets and Deferred Outflows of Resources</b>		<b>7,409,042.94</b>
<b>Liabilities</b>		
143-21100- - -	Accounts Payable	0.00

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Fund : 143 Central Cafeteria

Account Number	Account Description	Balance
143-21310- - -	Income Tax Withheld And Unpaid	0.00
143-21320- - -	Social Security Tax	0.00
143-21325- - -	Employee Medicare Deduction	0.00
143-21330- - -	Retirement Contributions	(6,550.32)
143-21340- - -	Employee Insurance Deductions	(1,375.63)
143-21341- - -	Unum Life	(416.01)
143-21342- - -	State Health	(23,733.00)
143-21344- - -	Usable	(1,632.62)
143-21345- - -	Tasc Fsa & Ddc	0.00
143-21350- - -	Valic Annuity	(200.00)
143-21354- - -	Oppenheimer Annuity	(50.00)
143-21357- - -	Naco (Def Comp)	(41.66)
143-21358- - -	Modern Woodmen Annuity	(230.00)
143-21359- - -	Great West Hybrid	0.00
143-21360- - -	Garnishments And Levies	(16.68)
143-21390- - -	Professional Dues	0.00
143-21392- - -	Direct Deposit	0.00
143-28100- - -	Appropriations (Control)	(4,537,077.00)
143-28500- - -	Revenues (Control)	(2,086,506.75)
	<b>Total Liabilities</b>	<b>(6,657,829.67)</b>
143-34220- -DES -	Inventory - Dandridge Elementary School	(6,362.40)
143-34220- -JCHS -	Inventory - Jefferson Co High School	(13,533.86)
143-34220- -JES -	Inventory - Jefferson Elementary	(2,209.53)
143-34220- -JMS -	Inventory - Jefferson Middle School	(5,573.05)
143-34220- -MHE -	Inventory - Mt Horeb Elementary School	(8,626.82)
143-34220- -MMS -	Inventory - Maury Middle School	(6,212.15)
143-34220- -NME -	Inventory - New Market Elementary	(4,964.57)
143-34220- -PES -	Inventory - Piedmont Elementary School	(3,322.71)
143-34220- -RSS -	Inventory - Rush Strong School	(3,702.62)
143-34220- -TES -	Inventory - Talbott Elementary School	(2,835.08)
143-34220- -WPS -	Inventory - White Pine School	(9,038.05)
143-34570- -DES -	Restricted For Operation Of Non-Inst Ser - Dandridge Elementary School	(94,861.97)
143-34570- -JCHS -	Restricted For Operation Of Non-Inst Ser - Jefferson Co High School	(360,273.91)
143-34570- -JES -	Restricted For Operation Of Non-Inst Ser - Jefferson Elementary	(113,036.50)
143-34570- -JMS -	Restricted For Operation Of Non-Inst Ser - Jefferson Middle School	(154,768.76)

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Fund : 143 Central Cafeteria

Account Number	Account Description	Balance
143-34570- -MHE -	Restricted For Operation Of Non-Inst Ser - Mt Horeb Elementary School	(128,528.82)
143-34570- -MMS -	Restricted For Operation Of Non-Inst Ser - Maury Middle School	(115,398.08)
143-34570- -NME -	Restricted For Operation Of Non-Inst Ser - New Market Elementary	(73,665.82)
143-34570- -PES -	Restricted For Operation Of Non-Inst Ser - Piedmont Elementary School	(86,311.32)
143-34570- -RSS -	Restricted For Operation Of Non-Inst Ser - Rush Strong School	(105,114.15)
143-34570- -TES -	Restricted For Operation Of Non-Inst Ser - Talbott Elementary School	(47,889.58)
143-34570- -WPS -	Restricted For Operation Of Non-Inst Ser - White Pine School	(174,520.52)
143-39000- - - -	Unassigned	0.00
143-39000- - - -	Budget Unassigned	769,537.00
	<b>Total Equities</b>	<b>(751,213.27)</b>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Bala</b>	<b>(7,409,042.94)</b>
<b>Fund Totals:</b>	<b>143 Central Cafeteria</b>	<b>0.00</b>

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Fund : 151 General Debt Service

Account Number	Account Description	Balance
<b>Assets</b>		
151-11140- - -	Cash With Trustee	9,468,457.05
151-11180- - -	Cash With Clerks, Register, And Sheriff	0.00
151-11410- - -	Accounts Receivable	0.00
151-11430- - -	Due From Other Governments	0.00
151-11440- - -	Due From Other Funds	586,150.80
151-11500- - -	Property Taxes Receivable	0.00
151-11510- - -	Allowance For Uncollectable Property Tax	0.00
151-11810- - -	Accrued Interest Receivable	0.00
151-14100- - -	Estimated Revenues	7,530,678.00
151-14500- - -	Expenditures - Current Year (Control)	1,889,651.02
<b>Total Assets</b>		<b>19,474,936.87</b>
<b>Total Assets and Deferred Outflows of Resources</b>		<b>19,474,936.87</b>
<b>Liabilities</b>		
151-28100- - -	Appropriations (Control)	(7,311,657.00)
151-28500- - -	Revenues (Control)	(3,719,753.84)
151-29940- - -	Deferred Current Property Taxes	0.00
151-29945- - -	Deferred Delinquent Property Taxes	0.00
151-29990- - -	Other Deferred/Unavailabe Revenue	0.00
<b>Total Liabilities</b>		<b>(11,031,410.84)</b>
151-34680- - -	Committed For Debt Service	(8,224,505.03)
151-39000- - -	Unassigned	0.00
151-39000- - -	Budget Unassigned	(219,021.00)
<b>Total Equities</b>		<b>(8,443,526.03)</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Bala</b>		<b>(19,474,936.87)</b>
<b>Fund Totals:</b>	<b>151 General Debt Service</b>	<b>0.00</b>

Fund : 171 General Capital Projects

Account Number	Account Description	Balance
<b>Assets</b>		
171-11140- - -	Cash With Trustee	609,145.36
171-11180- - -	Cash With Clerks, Register, And Sheriff	0.00
171-11410- - -	Accounts Receivable	0.00
171-11500- - -	Property Taxes Receivable	0.00
171-11510- - -	Allowance For Uncollectable Property Tax	0.00
171-14100- - -	Estimated Revenues	888,790.00
171-14200- - -	Unliquidated Encumbrances (Control)	236,799.24
171-14500- - -	Expenditures - Current Year (Control)	107,175.81
171-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	716,641.25
	<b>Total Assets</b>	<b>2,558,551.66</b>
	<b>Total Assets and Deferred Outflows of Resources</b>	<b>2,558,551.66</b>
<b>Liabilities</b>		
171-28100- - -	Appropriations (Control)	(2,134,282.17)
171-28500- - -	Revenues (Control)	(152,307.66)
171-29940- - -	Deferred Current Property Taxes	0.00
171-29945- - -	Deferred Delinquent Property Taxes	0.00
	<b>Total Liabilities</b>	<b>(2,286,589.83)</b>
171-34110- - -	Encumbrances - Current Year	(236,799.24)
171-34120- - -	Encumbrances - Prior Year	(809,190.64)
171-34585- - -	Restricted For Capital Projects	(264,479.16)
171-34585- -ADA -	Restricted For Capital Projects - Americans With Disability Act	(11,992.00)
171-34585- -CARPT-	Restricted For Capital Projects - CARPET	(33,605.00)
171-34585- -CHBLD-	Restricted For Capital Projects - Courthouse Building	(30,000.00)
171-34585- -CHEXT-	Restricted For Capital Projects - Courthouse Exterior	(115,000.00)
171-34585- -CHINT-	Restricted For Capital Projects - Courthouse Interior	(97,758.00)
171-34585- -CHWIN-	Restricted For Capital Projects - Courthouse Windows	(67,669.00)
171-34585- -CO -	Restricted For Capital Projects - Central Office	(850,915.80)
171-34585- -FIN -	Restricted For Capital Projects - Finance	(3,050.00)
171-34585- -IT -	Restricted For Capital Projects - Information Technology	(9,472.37)
171-34585- -ADA -	Budget Restricted For Capital Projects - Americans With Disability Act	11,992.00
171-34585- -CARPT-	Budget Restricted For Capital Projects - CARPET	33,605.00
171-34585- -CHBLD-	Budget Restricted For Capital Projects - Courthouse Building	30,000.00
171-34585- -CHEXT-	Budget Restricted For Capital Projects - Courthouse Exterior	115,000.00
171-34585- -CHINT-	Budget Restricted For Capital Projects - Courthouse Interior	97,758.00

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**Fund : 171      General Capital Projects**

Account Number	Account Description	Balance
171-34585- -CHWIN-	Budget Restricted For Capital Projects - Courthouse Windows	67,669.00
171-34585- -CO -	Budget Restricted For Capital Projects - Central Office	850,915.80
171-34585- -FIN -	Budget Restricted For Capital Projects - Finance	3,050.00
171-34585- -IT -	Budget Restricted For Capital Projects - Information Technology	9,472.37
171-39000- - -	Unassigned	1,012,477.21
171-39000- - -	Budget Unassigned	26,030.00
	<b>Total Equities</b>	<b>(271,961.83)</b>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Bala</b>	<b>(2,558,551.66)</b>
<b>Fund Totals:      171      General Capital Projects</b>		<b>0.00</b>

**Fund : 177 Education Capital Projects**

Account Number	Account Description	Balance
<b>Assets</b>		
177-11140- - -	Cash With Trustee	984,560.59
177-14500- - -	Expenditures - Current Year (Control)	174,000.04
177-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	258,340.79
	<b>Total Assets</b>	<b>1,416,901.42</b>
	<b>Total Assets and Deferred Outflows of Resources</b>	<b>1,416,901.42</b>
<b>Liabilities</b>		
177-21100- - -	Accounts Payable	0.00
177-28100- - -	Appropriations (Control)	(266,300.99)
177-28510- - -	Transfers From Other Funds (Control)	(737,508.67)
	<b>Total Liabilities</b>	<b>(1,003,809.66)</b>
177-34120- - -	Encumbrances - Prior Year	(262,366.05)
177-34655- -950 -	Committed For Education - Jefferson Academy	(3,000.00)
177-34655- -DES -	Committed For Education - Dandridge Elementary School	(3,000.00)
177-34655- -DES-W-	Committed For Education - Dandridge Elementary School-Window Repla	(9,618.00)
177-34655- -JES -	Committed For Education - Jefferson Elementary	(20,000.00)
177-34655- -JMS-W-	Committed For Education - Jefferson Middle School-Window Replaceme	(64,600.00)
177-34655- -MMS -	Committed For Education - Maury Middle School	(8,000.00)
177-34655- -MMS-W-	Committed For Education - Maury Middle School-Window Replacement	(18,320.00)
177-34655- -NME -	Committed For Education - New Market Elementary	(25,000.00)
177-34655- -NME-W-	Committed For Education - New Market Elementary-Window Replacement	(14,500.00)
177-34655- -RSS-W-	Committed For Education - Rush Strong School-Window Replacement	(26,750.00)
177-34655- -TES-W-	Committed For Education - Talbott Elementary School-Window Replace	(22,000.00)
177-34785- -PAVHS-	Assigned For Capital Projects - Paving Jchs	(23,571.99)
177-34785- -WPS -	Assigned For Capital Projects - White Pine School	(242,729.00)
177-34785- -PAVHS-	Budget Assigned For Capital Projects - Paving Jchs	23,571.99
177-34785- -WPS -	Budget Assigned For Capital Projects - White Pine School	242,729.00
177-39000- - -	Unassigned	64,062.29
	<b>Total Equities</b>	<b>(413,091.76)</b>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Bala</b>	<b>(1,416,901.42)</b>
<b>Fund Totals:</b>	<b>177 Education Capital Projects</b>	<b>0.00</b>

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Fund : 207 Solid Waste Disposal

Account Number	Account Description	Balance
<b>Assets</b>		
207-11120- - -	Cash On Hand	25.00
207-11140- - -	Cash With Trustee	1,653,811.31
207-11410- - -	Accounts Receivable	0.00
207-11420- - -	Allowance For Uncollectibles-Contra Acct	(5,000.00)
207-11430- - -	Due From Other Governments	0.00
207-11440- - -	Due From Other Funds	0.00
207-12250- - -	Net Pension Asset	5,314.00
207-13100- - -	Landfill Facilities And Development	458,228.00
207-13110- - -	Accum Depr - Landfill Facilities And Dev	(391,883.00)
207-13200- - -	Land	510,430.00
207-13300- - -	Buildings And Improvements	367,166.31
207-13310- - -	Accumulated Depreciation-Buildings & Impr	(299,245.88)
207-13700- - -	Machinery And Equipment	4,332,486.19
207-13710- - -	Accumulated Depreciation-Mach & Equip	(2,692,735.00)
207-13800- - -	Construction In Progress	332,025.82
207-14100- - -	Estimated Revenues	1,760,875.00
207-14200- - -	Unliquidated Encumbrances (Control)	189,146.44
207-14500- - -	Expenditures - Current Year (Control)	921,879.60
207-15400- - -	Pension Changes In Experience	1,278.00
207-15402- - -	Pension Changes in Investment Earnings	51,043.00
207-15404- - -	Pension Cont.After Measurement Date	51,738.00
<b>Total Assets</b>		<b>7,246,582.79</b>
<b>Total Assets and Deferred Outflows of Resources</b>		<b>7,246,582.79</b>
<b>Liabilities</b>		
207-21100- - -	Accounts Payable	0.00
207-21200- - -	Accrued Payroll	0.00
207-21310- - -	Income Tax Withheld And Unpaid	0.00
207-21320- - -	Social Security Tax	0.00
207-21325- - -	Employee Medicare Deduction	0.00
207-21330- - -	Retirement Contributions	(3,387.98)
207-21341- - -	Aflac	0.00
207-21342- - -	Health Insurance	0.00
207-21343- - -	Dental Insurance	0.00
207-21344- - -	Usable	0.00

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Fund : 207 Solid Waste Disposal

Account Number	Account Description	Balance
207-21345- - -	Unum	0.00
207-21348- - -	Life Of Alabama	0.00
207-21350- - -	Tsa - Nationwide	0.00
207-21359- - -	Great West Hybrid	0.00
207-21360- - -	Garnishments And Levies	0.00
207-21392- - -	Direct Deposit	0.00
207-21395- - -	Compensated Absences Payable	(2,954.75)
207-21500- - -	Due To Other Funds	(586,150.80)
207-21530- - -	Due To State Of Tennessee	(620.41)
207-22500- - -	Accrued Liab For Landfill Closure/Care	(4,755,410.00)
207-27600- - -	Accrued Leave - Long-Term	(5,556.03)
207-28100- - -	Appropriations (Control)	(1,914,633.00)
207-28500- - -	Revenues (Control)	(956,198.57)
207-29980- - -	Pension Changes in Experience	(20,708.00)
	<b>Total Liabilities</b>	<b>(8,245,619.54)</b>
207-34110- - -	Encumbrances - Current Year	(189,146.44)
207-39000- - -	Unassigned	(218,174.63)
207-39000- - -	Budget Unassigned	153,758.00
207-39110- - -	Net Investment In Capital Assets	(106,956.00)
207-39121- - -	Restricted For Purpose No. 1	(5,314.00)
207-39900- - -	Net Assets - Unrestricted	1,364,869.82
	<b>Total Equities</b>	<b>999,036.75</b>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Bala</b>	<b>(7,246,582.79)</b>
<b>Fund Totals:</b>	<b>207 Solid Waste Disposal</b>	<b>0.00</b>

**Division of Benefits Administration**  
**Local Government Agency--Retiree Coverage Election Form**

On January 17, 2019, the Local Government Insurance Committee adopted final amendments to the Plan Document that allow each local government agency to decide whether or not to offer the State Insurance Plan's pre-65 retiree health coverage to its members. Each agency has the choice to either (1) "opt in" and continue to offer retiree coverage to its active employees and retirees; (2) "opt out" and no longer offer retiree coverage to its active employees or its current retirees; or (3) "opt out" on a limited basis and no longer offer retiree coverage to its active employees, but continue to offer retiree coverage to retirees having health insurance coverage on the Plan beginning on or before June 1 of the year in which the agency signs this Election Form. This form must be filled out and returned by each agency to record its choice of one of these three options.

- An agency election to opt out of offering retiree health coverage will also prohibit the agency from offering retiree vision coverage, if applicable, because a retired person may not be enrolled in retiree vision coverage unless they are also enrolled in retiree health coverage.
- The agency is responsible for securing any necessary board, commission or governing body authorization, if needed, prior to submitting the Election Form.
- The agency is also responsible for communicating all decisions regarding retiree coverage to its employees and retirees.

**Terms and Conditions**

1. Page Two of this form must be returned to the Division of Benefits Administration on or before March 31, 2019. The form must identify the local government agency, be signed by the local government agency head and fiscal officer, and clearly designate an election of one of the three available options. **An agency which has not submitted a form by the required date will be treated as having chosen option number one (1), which is the election to "opt in" to continue to offer retiree health insurance to all eligible active employees and current retirees.** The opt-in election will be effective June 30 of the year in which the election form is signed. Such election is binding for the Other Postemployment Benefits (OPEB) liability determination for the entire upcoming state fiscal year ending June 30, and will continue to be effective until such election is changed in writing at the time designated for submitting such notice. The agency will not be permitted to change its retiree coverage status until the selection period for the following fiscal year.

2. An agency's choice to opt out and no longer offer retiree coverage to its active employees or to its active employees and retirees is irrevocable. An agency which has elected either option number two (2) or three (3) above will not be permitted to offer retiree health coverage (or retiree vision coverage) after June 30 of the year in which the agency signs the Election Form, except to retirees having insurance coverage on the retiree plan effective on or before June 1 of that year if option three (3) is selected.

3. Neither the Local Government Insurance Committee nor the Division of Benefits Administration is responsible for the determination of an agency's total OPEB liability as prescribed by the statements of the Government Accounting Standards Board (GASB) or Financial Accounting Standards Board (FASB). Benefits Administration valuations of OPEB liability are limited to plans administered by Benefits Administration. Agencies are responsible for the valuation of OPEB benefits not offered by Benefits Administration. Each agency's management is strongly urged to consult with its independent auditors to ensure the proper and complete reporting of its OPEB liability.

4. Individual agencies may have a binding legal obligation, through local ordinance, resolution, contract or other arrangement, to offer retiree health insurance coverage to some or all of its retirees. Each agency must determine whether or not such obligation exists and neither the Insurance Committee nor Benefits Administration will provide advice regarding whether such obligation exists. This is a legal issue and each agency is strongly urged to consult with its legal counsel. If an agency elects option two (2) or three (3), it will bear all risks of a legal challenge to this decision, including any damages that may be awarded. An agency that opts out will not be allowed to return to retiree health or vision coverage under the Local Government Plan even if it is determined that it has a legal obligation to continue to offer retiree coverage.

## ELECTION

Local Government Agency \_\_\_\_\_ hereby makes the following election concerning health insurance coverage for retirees under the Local Government Insurance Plan:

☒ OPT IN (1) This agency elects to continue to offer pre-65 retiree health insurance coverage under the Local Government Insurance Plan to all eligible active employees and retirees. We understand that this decision is effective as of June 30 of the year in which this election form is signed, that it is binding for the OPEB liability determination for the upcoming fiscal year ending June 30, and that we will be given another opportunity to choose whether or not to continue to offer retiree coverage for the following fiscal year. We understand that our election to opt in will continue to be effective until such election is changed in writing at the time designated for submitting such notice. We further understand that the agency is responsible for communicating all decisions regarding retiree coverage to its employees and retirees.

☐ OPT OUT (2) This agency elects to no longer offer pre-65 retiree health insurance coverage and retiree vision insurance (if applicable) under the Local Government Insurance Plan to our active employees or to our retirees. We understand that this means that no current employees or retirees will be eligible for retiree health or vision coverage as of June 30 of the year in which this election form is signed. We understand and acknowledge that we have been advised to consult legal counsel concerning this decision. We acknowledge that this election to opt out is permanent, and that this agency is not permitted to offer retiree health or vision coverage under the state insurance plan after June 30 of the year of the agency's election to opt out. We further understand that the agency is responsible for communicating all decisions regarding retiree coverage to its employees and retirees.

☐ LIMITED OPT OUT WITH CONTINUED COVERAGE FOR CURRENT RETIREES (3) This agency elects to opt out of offering pre-65 retiree health insurance coverage and retiree vision insurance (if applicable) under the Local Government Insurance Plan to our active employees, but to continue to offer retiree health coverage and retiree vision coverage (if applicable) to all current retirees.

We understand that this means that no active employees will be eligible for retiree health or vision coverage (if applicable) as of June 30 of the year in which this election form is signed, but that all retirees having insurance coverage on the retiree plan effective on or before June 1 of that year will remain eligible to continue retiree coverage subject to Plan rules. We understand that coverage starts on the first day of the month and that June 1 of the year in which this election form is signed is the last effective date which will qualify a retiree as a current retiree eligible to continue coverage prior to the June 30 opt out date.

We understand and acknowledge that we have been advised to consult legal counsel concerning this decision. We acknowledge that this agency is not permitted to offer retiree health or vision coverage under the State Insurance Plan to active employees after June 30 of the year of the agency's election to opt out. However, an agency may elect to opt out of continuing coverage for current retirees by timely submitting an election for option two (2) in a subsequent plan year. We further understand that the agency is responsible for communicating all decisions regarding retiree coverage to its employees and retirees.

\_\_\_\_\_  
Name of Local Government Agency

\_\_\_\_\_  
Head of Agency (printed name/signature) REQUIRED

\_\_\_\_\_  
DATE

\_\_\_\_\_  
Fiscal Officer (printed name/signature) REQUIRED

\_\_\_\_\_  
DATE

Check one option box, sign the form, and return by email to [Benefits.Administration@tn.gov](mailto:Benefits.Administration@tn.gov) by March 31<sup>st</sup>, 2019.

JEFFERSON COUNTY, TENNESSEE  
BOARD OF COMMISSIONERS

RESOLUTION 2019-06

**RESOLUTION TO DECLARE AS SURPLUS AND TO AUTHORIZE THE SHERIFF'S  
DEPARTMENT OF JEFFERSON COUNTY TO DISPOSE OF SAID EQUIPMENT**

**WHEREAS**, The Sheriff's Department of Jefferson County desires to declare surplus and dispose of certain equipment, which is more particularly described and itemized in the attachment hereto as Exhibit A; and

**WHEREAS**, the Board of Commissioners of Jefferson County, Tennessee, find that the equipment described and itemized in the attachment hereto as Exhibit A should be declared surplus and said surplus equipment should be disposed of in order to promote public welfare and safety.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Jefferson County, Tennessee, meeting in regular session on the 18th day of March 2019, in Dandridge, Tennessee, that the equipment described and itemized in the attachment hereto as Exhibit A, is hereby declared to be surplus equipment and The Sheriff's Department is hereby authorized to dispose said property in accordance with state law.

**IT IS FURTHER RESOLVED** that this resolution shall take effect upon passage, the public welfare requiring it.

Date of Adoption by County Commission: \_\_\_\_\_

Votes: \_\_\_\_\_  
Yes No Abstain

Attest: \_\_\_\_\_ Date: \_\_\_\_\_  
Frank C. Herndon, County Clerk

Approved: \_\_\_\_\_ Date: \_\_\_\_\_  
Mark Potts, County Mayor



**Jeff Coffey**  
**Sheriff**

## JEFFERSON COUNTY SHERIFF'S OFFICE



January 9, 2019

Langdon Potts  
Jefferson County Finance Director  
P O Box 1749  
Dandridge, Tn. 37725

The Jefferson County Sheriff's Office has thirteen (13) desktop computers, five (5) monitors, four (4) printers, one (1) all purpose printer, four (4) phones, one (1) VPN switch, one (1) VCR, three (3) paper shredders, two (2) firewall modems, eight (8) laptop computers and one (1) wireless access point that are no longer in use. I am requesting that County Commission surplus the attached list of the above items.

Thank you,

A handwritten signature in blue ink, appearing to read "Jeff Coffey".

Jeff Coffey  
Sheriff

Item	Manufacturer	Model #	Serial #	Misc #
Monitor	Hyundai	L70S	L71SEB5951903004	L17A0080
Monitor	KDS	RAD-7C	E7YZCB27084U	
Monitor	Gateway	500G	MZK6550V09969	FFD1565
Monitor	ViewSonic	VS10795	Q9FD73400121	E70FB
Monitor	Gateway	VX730	MU17089A0039278	
Printer	HP	LASERJET 4	JPBJ056590	C2001A
Printer	HP	LASERJET 2550M	JPGLP03232	Q3704A
Printer	Epson	STYLUS C88	GS6Y145233	B251A
Printer	Lexmark	T642	7914YLM4	4061-210
MFP / All-In-One	HP	F335	CN68HJZ1812	Q8131A
MFP / All-In-One	HP	F340	CN650FY23W	Q8130A
MFP / All-In-One	Brother	INTELLIFAX 2820	U613225A9N804379	
MFP / All-In-One	HP	F335	CN68LJV082	Q8131A
MFP / All-In-One	HP	OFFICEJET 6310	CN68FCH2P5	Q8071A
MFP / All-In-One	HP	LASERJET PRO 200	CNF8G4HKP3	CF145A
Phone	NEC	DTH-32D-1 (WH)	HK00529589	785081
Phone	NEC	DTH-8D-2 (BK)	2660393800	780571
Phone	NEC	DTH-16D-2 (BK)	2651365A	780575
Phone	NEC	DTR-20T-1 (BK)	165G	780030
Switch / VPN	Awacs/Juniper	SRX100	B75013AF229	
VCR	Orion	VR0211A	7.55805E+11	
Paper Shredder	Champion	WQ120D		
Paper Shredder	AURORA ELECTRONICS	Paper Shredder WM6X	AAG0658026740	
Paper Shredder	@ The Office	WM662CE	ACJ0662031975	
Firewall / Modem	Cisco	CISCO 837	1096-02-1802	
Firewall / Modem	Cisco	CISCO 1814	IPM7T00CRA	
Laptop Computer	HP	PAVILLION ZE4800	CNF42409T6	PF176UA
Laptop Computer	DELL	INSPIRON 6000	J99SP71	41919515533
Laptop Computer	DELL	INSPIRON 7000-PPI	V7B9G	52409284
Laptop Computer	AVERATEC	5400 SERIES	NG02CU040709012	
Laptop Computer	DELL	INSPIRON 1525-PP297	HFY2NDI	37969522805
Laptop Computer	COMPAQ	PRESARIO V2000	CNF6060HV5	EP386UA
Laptop Computer	AVERATEC	5400 SERIES	N/A	N/A
Laptop Computer	HP	PAVILLION ZE4800	CNF4208WZ	PF176UA
Wireless Access Point	Linksys	WAP54G	MDG30JA07016	
Desktop Computer	?	N/A	N/A	N/A
Desktop Computer	HP COMPAQ	DC5750	MXMB1206DQ	RT741UT
Desktop Computer	?	N/A	N/A	N/A
Desktop Computer	COMPAQ	PRESARIO S7300CL	MXK41419W1	DW263A
Desktop Computer	PCS	PA7576	62327183	
Desktop Computer	DELL	DIMENSION 2350	2PBF821	5879366281
Desktop Computer	ANTEC			8081616
Desktop Computer	DELL	OPTIPLEX GX260	8JZCY21	18575477353

Item	Manufacturer	Model #	Serial #	Misc #
Desktop Computer	ACER	512SB		HLZV12LC-JET-MT
Desktop Computer	DELL	OPTIPLEX 745	2L8W9C1	5638296385
Desktop Computer	DELL	OPTIPLEX 745	598W9C1	11443049281
Desktop Computer	DELL	OPTIPLEX 745	B68W9C1	24322344769
Desktop Computer	DELL	OPTIPLEX GX260	72JPX21	15391530649

JEFFERSON COUNTY, TENNESSEE  
BOARD OF COMMISSIONERS

**RESOLUTION 2019-09**

**RESOLUTION TO DECLARE AS SURPLUS AND TO AUTHORIZE THE ARCHIVES  
OF JEFFERSON COUNTY TO DISPOSE OF SAID EQUIPMENT**

**WHEREAS**, The Archives of Jefferson County desires to declare surplus and dispose of certain equipment, which is more particularly described and itemized in the attachment hereto as Exhibit A; and

**WHEREAS**, the Board of Commissioners of Jefferson County, Tennessee, find that the equipment described and itemized in the attachment hereto as Exhibit A should be declared surplus and said surplus equipment should be disposed of in order to promote public welfare and safety.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Jefferson County, Tennessee, meeting in regular session on the 18th day of March 2019, in Dandridge, Tennessee, that the equipment described and itemized in the attachment hereto as Exhibit A, is hereby declared to be surplus equipment and the Archives is hereby authorized to dispose said property in accordance with state law.

**IT IS FURTHER RESOLVED** that this resolution shall take effect upon passage, the public welfare requiring it.

Date of Adoption by County Commission: \_\_\_\_\_

Votes: \_\_\_\_\_  
Yes No Abstain

Attest: \_\_\_\_\_ Date: \_\_\_\_\_  
Frank C. Herndon, County Clerk

Approved: \_\_\_\_\_ Date: \_\_\_\_\_  
Mark Potts, County Mayor

## **COMPUTER EQUIPMENT TO BE DECLARIED SURPLUS**

DELL COMPUTER OPTIPLEX 330 CPU  
SERIAL NUMBER 1FWN9G1

WINDOWS MULTIMEDA KEYBOARD MODEL KR-2616  
SERIAL NUMBER 01408340

MICROSOFT MULTIMEDA KEYBOARD MODEL 1.0A  
SERIAL NUMBER 59919501026170

AMD ATHLON XP CPU (EQUIPMENT TAG #000588)

HEWLETT PACKARD CD-WRITER (EQUIPMENT TAG #000762)

DELL WINDOWS XP PROFESSIONAL CPU  
SERIAL NUMBER GDDO1G1

## **COMPUTER EQUIPMENT TO BE SCRAPED (UNREPAIRABLE)**

PLUSTEK OPTIC PRO A320 SCANNER  
SERIAL NUMBER 52618700108

PLUSTEK OPTIC PRO A320 SCANNER  
SERIAL NUMBER 526187001046

ILO MONITOR

## **SURPLUS OFFICE EQUIPMENT**

OFFICE CHAIR  
MODEL NUMBER 9401 SKU NUMBER 21919015

OFFICE CHAIR  
SKU NUMBER 583069

JEFFERSON COUNTY, TENNESSEE  
BOARD OF COMMISSIONERS

**RESOLUTION 2019-12**

**RESOLUTION TO DECLARE AS SURPLUS AND TO AUTHORIZE THE  
DANDRIDGE MEMORIAL LIBRARY OF JEFFERSON COUNTY TO DISPOSE OF  
SAID EQUIPMENT**

**WHEREAS**, The Dandridge Memorial Library of Jefferson County desires to declare surplus and dispose of certain equipment, which is more particularly described and itemized in the attachment hereto as Exhibit A; and

**WHEREAS**, the Board of Commissioners of Jefferson County, Tennessee, find that the equipment described and itemized in the attachment hereto as Exhibit A should be declared surplus and said surplus equipment should be disposed of in order to promote public welfare and safety.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Jefferson County, Tennessee, meeting in regular session on the 18th day of March 2019, in Dandridge, Tennessee, that the equipment described and itemized in the attachment hereto as Exhibit A, is hereby declared to be surplus equipment and the Dandridge Memorial Library is hereby authorized to dispose said property in accordance with state law.

**IT IS FURTHER RESOLVED** that this resolution shall take effect upon passage, the public welfare requiring it.

Date of Adoption by County Commission: \_\_\_\_\_

Votes: \_\_\_\_\_  
Yes No Abstain

Attest: \_\_\_\_\_ Date: \_\_\_\_\_  
Frank C. Herndon, County Clerk

Approved: \_\_\_\_\_ Date: \_\_\_\_\_  
Mark Potts, County Mayor

Jefferson City Public Library  
108 City Center Drive  
Jefferson City, TN 37760  
865-475-9094  
jcpl@jcpls.org

Dandridge Memorial Public Library  
1235 Circle Drive  
Dandridge, TN 37725  
865-397-9758  
danmemlibrary@gmail.com



JEFFERSON COUNTY  
PUBLIC LIBRARY SYSTEM

White Pine Public Library  
1708 E. Main Street  
White Pine, TN 37890  
865-674-6313  
director@wppl.net

Parrott-Wood Memorial Library  
3133 W. Old A.J. Highway  
Strawberry Plains, TN 37871  
865-933-1311  
dphillips@jcpls.org

March 1, 2019

To Whom It May Concern:

Dandridge Memorial Library would like permission to declare three items as salvage. Two items (monitor and keyboard) are to be disposed of as the county sees fit. The third (a Kyocera color printer) is in good working condition but no longer needed. The library would like to donate this item to Wartburg Public Library and will arranged for it to be delivered by regional library staff.

Sincerely,

A handwritten signature in dark ink, appearing to read "Bethany Hopkins". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Bethany Hopkins

## Dandridge Memorial Library

1235 Circle Drive  
Dandridge, TN 37725  
865-397-9758

### Surplus List Request Disposal

Quantity	Manufacturer	Device Type	Model	Serial Number	Purchase Date
1	Hewlett-Packard	computer monitor	L1750	3CQ9211YLH	2011
1	AWE Learning	computer keyboard	LB2B-AWE	LB2BAWE120302949	2013

## Dandridge Memorial Library

1235 Circle Drive  
Dandridge, TN 37725  
865-397-9758

### Surplus List Request

#### Donate

Quantity	Manufacturer	Device Type	Model	Serial Number	Purchase Date
1	Kyocera	printer	ECOSYS P602cdn	LW35804952	Dec 2015

*This item is to be donated to Wartburg Public Library*

**JEFFERSON COUNTY, TENNESSEE  
GENERAL FUND 101 - AMENDMENT #7  
March 2019**

<b>FUND BALANCE TOTAL</b>	<b>-</b>	<b>0.00</b>
<b>RESERVE BALANCE TOTAL</b>	<b>-</b>	<b>7,750.00</b>

Budget Com. App'd: \_\_\_\_\_  
County Com. App'd: \_\_\_\_\_

Item #	1	<b>Jefferson City Library</b>			Debit	Credit
		44570	JC	Contributions & Gifts	-	276.85
		56500	435 JC	Office Supplies	+	276.85
				<b>Total</b>		<b>276.85 276.85</b>
		To amend a monetary gift from Friends of the Library.				

Item #	2	<b>Jefferson City Library</b>			Debit	Credit
		44170	JC	Miscellaneous Refunds	-	2,445.00
		56500	336 JC	Maintenance and Repair Services - Equipment	+	500.00
		56500	599 JC	Other Charges	+	1,945.00
				<b>Total</b>		<b>2,445.00 2,445.00</b>
		To amend funds received by signing a new copier lease with RJ Young to pay for the remaining expense of the current copier lease.				

Item #	3	<b>Sheriff's Department</b>			Debit	Credit
		49700		Insurance Recovery	-	2,231.64
		54110	338	Maintenance and Repair Services - Vehicles	+	2,231.64
				<b>Total</b>		<b>2,231.64 2,231.64</b>
		To amend insurance recovery funds from TN Risk Management Trust for Sheriff's Dept 2017 Ford Interceptor (Asset #919) VIN #8984 Claim # VA-080122.				

Item #	4	<b>Sheriff's Department</b>			Debit	Credit
		49700		Insurance Recovery	-	10,104.38
		54110	338	Maintenance and Repair Services - Vehicles	+	10,104.38
				<b>Total</b>		<b>10,104.38 10,104.38</b>
		To amend insurance recovery funds from TN Risk Management Trust for 2015 GMC Sheriff's Animal Control Truck (Asset #901) VIN #5230 Claim # VA-080120.				

Item #	5	<b>Jefferson City Library - Reserves</b>			Debit	Credit
		34535	JC	Restricted for Social, Cultural, Rec Ser - Jefferson City Library	-	1,150.00
		56500	307 JC	Communication	+	500.00
		56500	429 JC	Instructional Supplies	+	650.00
				<b>Total</b>		<b>1,150.00 1,150.00</b>
		To amend reserves into expenditure line items for internet and phone services due to loss of E-rate funding for the year since the appeal was not approved and to cover expenses associated with the annual summer reading program including educational supplies, materials and performance fees of guest entertainers.				

Item #	6	<table border="1"> <tr> <th colspan="4"><b>Sheriff's Department</b></th><th>Debit</th><th>Credit</th></tr> <tr> <td>49700</td><td></td><td>Insurance Recovery</td><td></td><td>-</td><td>32.00</td></tr> <tr> <td>54110</td><td>338</td><td>Maintenance and Repair Services - Vehicles</td><td></td><td>+</td><td>32.00</td></tr> <tr> <td colspan="4"><b>Total</b></td><td><b>32.00</b></td><td><b>32.00</b></td></tr> </table> <p>To amend insurance recovery funds from TN Risk Management Trust for Sheriff's Dept 2018 Ford Explorer (Asset #1216) VIN #0587 Claim # VA-080525.</p>				<b>Sheriff's Department</b>				Debit	Credit	49700		Insurance Recovery		-	32.00	54110	338	Maintenance and Repair Services - Vehicles		+	32.00	<b>Total</b>				<b>32.00</b>	<b>32.00</b>
<b>Sheriff's Department</b>				Debit	Credit																								
49700		Insurance Recovery		-	32.00																								
54110	338	Maintenance and Repair Services - Vehicles		+	32.00																								
<b>Total</b>				<b>32.00</b>	<b>32.00</b>																								
Item #	7	<table border="1"> <tr> <th colspan="4"><b>Sheriff's Department</b></th><th>Debit</th><th>Credit</th></tr> <tr> <td>49700</td><td></td><td>Insurance Recovery</td><td></td><td>-</td><td>6,817.57</td></tr> <tr> <td>54110</td><td>338</td><td>Maintenance and Repair Services - Vehicles</td><td></td><td>+</td><td>6,817.57</td></tr> <tr> <td colspan="4"><b>Total</b></td><td><b>6,817.57</b></td><td><b>6,817.57</b></td></tr> </table> <p>To amend insurance recovery funds from TN Risk Management Trust for Sheriff's Dept 2018 Ford Explorer VIN #1709 Claim # VA-080525.</p>				<b>Sheriff's Department</b>				Debit	Credit	49700		Insurance Recovery		-	6,817.57	54110	338	Maintenance and Repair Services - Vehicles		+	6,817.57	<b>Total</b>				<b>6,817.57</b>	<b>6,817.57</b>
<b>Sheriff's Department</b>				Debit	Credit																								
49700		Insurance Recovery		-	6,817.57																								
54110	338	Maintenance and Repair Services - Vehicles		+	6,817.57																								
<b>Total</b>				<b>6,817.57</b>	<b>6,817.57</b>																								
Item #	8	<table border="1"> <tr> <th colspan="4"><b>White Pine Library - Reserves</b></th><th>Debit</th><th>Credit</th></tr> <tr> <td>34535</td><td>WP</td><td>Restricted for Social, Cultural, Rec Ser - White Pine Library</td><td></td><td>-</td><td>2,000.00</td></tr> <tr> <td>56500</td><td>599</td><td>WP Other Charges</td><td></td><td>+</td><td>2,000.00</td></tr> <tr> <td colspan="4"><b>Total</b></td><td><b>2,000.00</b></td><td><b>2,000.00</b></td></tr> </table> <p>To amend funds from reserves to purchase a Color Laser Multifunction Printer to replace the old pinter and copier, which will enable the library to meet State Standards for Libraries.</p>				<b>White Pine Library - Reserves</b>				Debit	Credit	34535	WP	Restricted for Social, Cultural, Rec Ser - White Pine Library		-	2,000.00	56500	599	WP Other Charges		+	2,000.00	<b>Total</b>				<b>2,000.00</b>	<b>2,000.00</b>
<b>White Pine Library - Reserves</b>				Debit	Credit																								
34535	WP	Restricted for Social, Cultural, Rec Ser - White Pine Library		-	2,000.00																								
56500	599	WP Other Charges		+	2,000.00																								
<b>Total</b>				<b>2,000.00</b>	<b>2,000.00</b>																								
Item #	9	<table border="1"> <tr> <th colspan="4"><b>Sheriff's Department</b></th><th>Debit</th><th>Credit</th></tr> <tr> <td>49700</td><td></td><td>Insurance Recovery</td><td></td><td>-</td><td>6,845.61</td></tr> <tr> <td>54110</td><td>338</td><td>Maintenance and Repair Services - Vehicles</td><td></td><td>+</td><td>6,845.61</td></tr> <tr> <td colspan="4"><b>Total</b></td><td><b>6,845.61</b></td><td><b>6,845.61</b></td></tr> </table> <p>To amend insurance recovery funds from TN Risk Management Trust for Sheriff's Dept 2017 Ford Explorer VIN #8985 Claim # VA-080717.</p>				<b>Sheriff's Department</b>				Debit	Credit	49700		Insurance Recovery		-	6,845.61	54110	338	Maintenance and Repair Services - Vehicles		+	6,845.61	<b>Total</b>				<b>6,845.61</b>	<b>6,845.61</b>
<b>Sheriff's Department</b>				Debit	Credit																								
49700		Insurance Recovery		-	6,845.61																								
54110	338	Maintenance and Repair Services - Vehicles		+	6,845.61																								
<b>Total</b>				<b>6,845.61</b>	<b>6,845.61</b>																								
Item #	10	<table border="1"> <tr> <th colspan="4"><b>Sheriff's Department</b></th><th>Debit</th><th>Credit</th></tr> <tr> <td>49700</td><td></td><td>Insurance Recovery</td><td></td><td>-</td><td>503.70</td></tr> <tr> <td>54110</td><td>338</td><td>Maintenance and Repair Services - Vehicles</td><td></td><td>+</td><td>503.70</td></tr> <tr> <td colspan="4"><b>Total</b></td><td><b>503.70</b></td><td><b>503.70</b></td></tr> </table> <p>To amend insurance recovery funds from TN Risk Management Trust for Sheriff's Dept 2018 Ford Explorer (Asset 916) VIN #1709 Claim # VA-080525.</p>				<b>Sheriff's Department</b>				Debit	Credit	49700		Insurance Recovery		-	503.70	54110	338	Maintenance and Repair Services - Vehicles		+	503.70	<b>Total</b>				<b>503.70</b>	<b>503.70</b>
<b>Sheriff's Department</b>				Debit	Credit																								
49700		Insurance Recovery		-	503.70																								
54110	338	Maintenance and Repair Services - Vehicles		+	503.70																								
<b>Total</b>				<b>503.70</b>	<b>503.70</b>																								
Item #	11	<table border="1"> <tr> <th colspan="4"><b>Sheriff's Department</b></th><th>Debit</th><th>Credit</th></tr> <tr> <td>49700</td><td></td><td>Insurance Recovery</td><td></td><td>-</td><td>656.88</td></tr> <tr> <td>54110</td><td>338</td><td>Maintenance and Repair Services - Vehicles</td><td></td><td>+</td><td>656.88</td></tr> <tr> <td colspan="4"><b>Total</b></td><td><b>656.88</b></td><td><b>656.88</b></td></tr> </table> <p>To amend insurance recovery funds from TN Risk Management Trust for Sheriff's Dept 2018 Ford Explorer (Asset #916) VIN #1709 Claim # VA-080525.</p>				<b>Sheriff's Department</b>				Debit	Credit	49700		Insurance Recovery		-	656.88	54110	338	Maintenance and Repair Services - Vehicles		+	656.88	<b>Total</b>				<b>656.88</b>	<b>656.88</b>
<b>Sheriff's Department</b>				Debit	Credit																								
49700		Insurance Recovery		-	656.88																								
54110	338	Maintenance and Repair Services - Vehicles		+	656.88																								
<b>Total</b>				<b>656.88</b>	<b>656.88</b>																								
Item #	12	<table border="1"> <tr> <th colspan="4"><b>County Clerks - Reserves</b></th><th>Debit</th><th>Credit</th></tr> <tr> <td>34510</td><td>CoC</td><td>Restricted for General Government - County Clerk</td><td></td><td>-</td><td>4,600.00</td></tr> <tr> <td>52500</td><td>709</td><td>Data Processing</td><td></td><td>+</td><td>4,600.00</td></tr> <tr> <td colspan="4"><b>Total</b></td><td><b>4,600.00</b></td><td><b>4,600.00</b></td></tr> </table> <p>To amend funds from reserves to purchase credit card chip readers that are required for increased credit card security.</p>				<b>County Clerks - Reserves</b>				Debit	Credit	34510	CoC	Restricted for General Government - County Clerk		-	4,600.00	52500	709	Data Processing		+	4,600.00	<b>Total</b>				<b>4,600.00</b>	<b>4,600.00</b>
<b>County Clerks - Reserves</b>				Debit	Credit																								
34510	CoC	Restricted for General Government - County Clerk		-	4,600.00																								
52500	709	Data Processing		+	4,600.00																								
<b>Total</b>				<b>4,600.00</b>	<b>4,600.00</b>																								

<b>FUND BALANCE TOTAL</b>	-	0.00
<b>RESERVE BALANCE TOTAL</b>	-	0.00

Item #	1	<b>Capital Project (Jefferson County Security System)/AOC Court Security Grant Program</b>				Debit	Credit
		46990	JCSEC	Other State Revenues	+	26,100.00	
		91130	707	JCSEC	Jefferson County Security System	+	26,100.00
		<b>Total</b>				<b>26,100.00</b>	<b>26,100.00</b>
Amendment to allocate 18-19 Administrative Office of the Courts Court Security Grant Program funds for the purchase of a bulletproof Judge's bench, walk-through detectors, and a panic alarm.							

**JEFFERSON COUNTY SCHOOLS  
GENERAL PURPOSE FUND 141  
BUDGET AMENDMENT #7  
January, 2019**

<b>FUND BALANCE TOTAL</b>	-	<b>0.00</b>
<b>RESERVE BALANCE TOTAL</b>	+	<b>9,250.00</b>

School Board Approved: 01/24/19  
 Budget Com. Approved: \_\_\_\_\_  
 Co. Com Approved: \_\_\_\_\_

<b>1. Exceptional Children Services</b>						<b>Debit</b>	<b>Credit</b>
47143			Education of the Handicapped Act	-		3,814.00	
71200	725	200	Special Education Equipment	+			3,814.00
<b>Total</b>						<b>3,814.00</b>	<b>3,814.00</b>
Amendment to allocate additional funds received for the High Cost Reimbursement.							

<b>2. Reserve/Regular Capital Outlay</b>						<b>Debit</b>	<b>Credit</b>
34755		JCBAS	Assigned For Education-JCHS Baseball Sta	+		9,250.00	
73100	707	JCBAS	Building Improvements	+			9,250.00
<b>Total</b>						<b>9,250.00</b>	<b>9,250.00</b>
Move assigned funds from reserve account into expenditure account for the baseball stadium.							

<b>3. Health Services</b>						<b>Debit</b>	<b>Credit</b>
48990		251	Other State Grants	+		12,000.00	
72120	499	251	Other Supplies and Materials	+			12,000.00
<b>Total</b>						<b>12,000.00</b>	<b>12,000.00</b>
Amendment to budget additional funds received for Active Seating Grant.							

<b>4. Exceptional Children Services</b>						<b>Debit</b>	<b>Credit</b>
71200	599	200	Other Charges	+		6,200.00	
71200	128	200	Homebound Teachers	-			3,000.00
71200	725	200	Special Education Equipment	-			3,200.00
<b>Total</b>						<b>6,200.00</b>	<b>6,200.00</b>
Amendment to reallocate monies for additional services and equipment.							

**JEFFERSON COUNTY SCHOOLS  
GENERAL PURPOSE FUND 141  
BUDGET AMENDMENT #8  
February, 2019**

<b>FUND BALANCE TOTAL</b>	-
<b>RESERVE BALANCE TOTAL</b>	+ 3,122.62

School Board Approved: 02/21/19  
Budget Com. Approved: \_\_\_\_\_  
Co. Com Approved: \_\_\_\_\_

<b>1. Education Technology/Student Protection Plan</b>	<b>Debit</b>	<b>Credit</b>
43570 SPP Receipts from Individual Schools-SPP	40,000.00	
72250 790 SPP Education Technology-Other Equipment-SPP		40,000.00
<b>Total</b>	<b>40,000.00</b>	<b>40,000.00</b>
Amendment to record Student Protection Plan revenue and the corresponding expense account.		

<b>2. Regular Instruction/Career &amp; Technical Education Programs</b>	<b>Debit</b>	<b>Credit</b>
71100 116 Teachers	27,123.00	
71100 201 Social Security	1,681.63	
71100 204 State Retirement	2,837.07	
71100 206 Life Insurance	36.60	
71100 207 Medical Insurance	3,754.62	
71100 208 Dental	114.96	
71100 212 Employer Medicare	393.28	
71300 116 300 Teachers		27,501.00
71300 201 300 Social Security		1,705.06
71300 204 300 State Retirement		2,876.60
71300 206 300 Life Insurance		36.60
71300 207 300 Medical Insurance		3,754.62
71300 208 300 Dental		114.96
71300 212 300 Employer Medicare		398.76
71300 499 300 Other Supplies and Materials	446.45	
<b>Total</b>	<b>36,387.61</b>	<b>36,387.60</b>
Amendment is needed to transfer CTE employee to full CTE program.		

<b>3. Transportation</b>	<b>Debit</b>	<b>Credit</b>
34755 Assigned For Education	3,122.62	
72710 338 Maintenance & Repair Services-Vehicles		3,122.62
<b>Total</b>	<b>3,122.62</b>	<b>3,122.62</b>
Amendment to budget insurance recovery for repair of JCHS Band Truck.		

<b>4. Regular Instruction</b>	<b>Debit</b>	<b>Credit</b>
72210 790 035 Other Equipment	2,000.00	
72210 524 035 Staff Development	3,000.00	
71100 399 035 Other Contracted Services		5,000.00
<b>Total</b>	<b>5,000.00</b>	<b>0.00</b>
Website redesign scheduled for July 2019 requires prior design, development, and holding costs.		

<b>5. Regular Instruction</b>	<b>Debit</b>	<b>Credit</b>
44570 077 Contributions and Gifts	100.00	
72210 524 077 Staff Development		100.00
<b>Total</b>	<b>100.00</b>	<b>100.00</b>
Amendment needed to recognize donation from TVA for Ed Camp PD Training.		

<b>6. Other Student Support</b>	<b>Debit</b>	<b>Credit</b>
44570 701 Contributions and Gifts	500.00	
72130 499 701 Other Supplies and Materials		500.00
<b>Total</b>	<b>500.00</b>	<b>500.00</b>
Awarded as United Way partner. Will receive grant monies to help Jefferson County students and families with basic needs as last resort.		

<b>7. Career &amp; Technical Education Programs</b>	<b>Debit</b>	<b>Credit</b>
44570 301 Contributions and Gifts	10,000.00	
71300 730 301 CTE Equipment		10,000.00
<b>Total</b>	<b>10,000.00</b>	<b>10,000.00</b>
Amendment for private donations for JCHS welding booths.		

**JEFFERSON COUNTY, TENNESSEE  
BOARD OF COMMISSIONERS**

**RESOLUTION 2019-08**

**RESOLUTION ADOPTING REGULATIONS, REGARDING CARE AND RESTRAINT OF  
DOGS AND CATS IN JEFFERSON COUNTY, TENNESSEE**

**WHEREAS**, the Board of Commissioners of Jefferson County, Tennessee (hereinafter referred to as the "Board") adopted the provisions of Tennessee Code Annotated, § 5-1-118, which authorizes counties to exercise powers granted all or certain municipalities in Tennessee;

**WHEREAS**, pursuant to its adoption of Tennessee Code Annotated § 5-1-118, the Board is authorized to exercise powers described in Tennessee Code Annotated § 6-2-201(22) to define, prohibit, abate, suppress, prevent and regulate all acts, practices, conduct, businesses, occupations, callings, trades, uses of property and all other things whatsoever detrimental, or liable to be detrimental, to the health, morals, comfort, safety, convenience or welfare of the inhabitants of the municipality, and exercise general police powers;

**WHEREAS**, pursuant to its adoption of Tennessee Code Annotated § 5-1-118, the Board is authorized to exercise powers described in Tennessee Code Annotated § 6-2-201(23) to prescribe limits within which business occupations and practices liable to be nuisances or detrimental to the health, morals, security or general welfare of the people may lawfully be established, conducted or maintained;

**WHEREAS**, pursuant to Tennessee Code Annotated § 5-1-120, Counties, by resolution of their respective legislative bodies, may license and regulate dogs and cats, establish and operate shelters and other animal control facilities, and regulate, capture, impound and dispose of stray dogs, stray cats and other stray animals;

**WHEREAS**, pursuant to Tennessee Code Annotated § 5-1-121, Counties, by resolution of their respective legislative bodies, may establish a monetary penalty not to exceed five hundred dollars (\$500) for each violation of a rule or regulation that the county legislative body is authorized to adopt.

**WHEREAS**, the purpose of this resolution is regulation of the care and restraint of Dogs and Cats, which impact the health, safety, welfare and environmental well-being of the residents of Jefferson County; and

**WHEREAS**, there is a need in Jefferson County for the regulation of the care and restraint of Dogs and Cats;

**NOW THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Jefferson County, Tennessee, meeting in regular session on the 18<sup>th</sup> day of March, 2019, in Dandridge, Tennessee, that the following regulations be adopted:

**Article I-       Jurisdiction.**

This resolution shall apply to all the land in Jefferson County lying outside the incorporated boundaries of any municipality.

**Article II-       Definitions.**

With respect to this resolution, "Animals" shall be defined as dogs and cats. This resolution shall not apply to livestock or any agricultural use.

### **Article III- Care of Dogs and Cats.**

Every owner or keeper of a dog or cat shall see that such animal:

- (1) Is kept in a clean, sanitary, and healthy manner and is not confined so as to be forced to stand, sit or lie in its own excrement;
- (2) Has food that is appropriate for the species in adequate amounts to maintain good health, fresh potable drinking water, shelter and ventilation, including quarters that are protected from excessive heat and cold and are of sufficient size to permit the animal to exercise and move about freely;
- (3) Is protected against abuse, cruelty, neglect, torment, overload, overwork, or any other mistreatment; and
- (4) Has the required rabies vaccination.

### **Article IV. Restraint of Dogs and Cats**

(a) No animal shall be tethered by use of a choke collar, or on any collar too small for the size and age of the animal, or by any rope, chain, or cord directly attached to the animal's neck or by a leash less than fifteen (15) feet long, or by any leash or tether without swivels on both ends, or of such unreasonable weight as to prevent the animal from moving about freely. Any tether, rope, chain, or cord must be attached to the animal by an appropriate collar or harness, and must remain free from possible entanglement.

(b) Animals shall be kept in a building, structure, corral, pen, or other enclosures which shall be at all times maintained in a clean and sanitary condition and free from excessive feces.

### **Article V- Violation and Remedies of the County.**

- (a) First Offense- The animal control officer or other enforcement or law enforcement official of the County shall issue a written or oral warning and explanation of the ordinance and/or a \$50.00 fine. The offender shall have seven (7) days to comply with this resolution.
- (b) Second Offense- \$50.00 civil fine.
- (c) Third Offense- Removal of the animal and impoundment in the local animal shelter. The offender shall be responsible for all costs and expenses, regarding the housing, feeding, care and veterinary treatment and charges associated with impoundment and care of the animal. The offender may also lose ownership of the animal.
- (d) Each day any violation of this resolution occurs shall constitute a separate civil offense.
- (e) The remedies provided pursuant to this resolution are in addition to any other remedies provided by law. The County also retains any and all civil remedies, which may be available.

**BE IT FURTHER RESOLVED**, the powers granted pursuant to this resolution apply only within the unincorporated areas of Jefferson County.

**BE IT FURTHER RESOLVED**, if any provision of this resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this resolution which can be given effect without the invalid provision or application and to that end the provisions of this resolution are declared to be severable.

**BE IT FURTHER RESOLVED**, the provisions of any resolution in conflict herewith are hereby repealed.

**BE IT FURTHER RESOLVED**, this resolution shall take effect immediately upon passage, the public welfare requiring it.

\* You should be advised that any regulations, forms, rules, and procedures described above must be enacted by a resolution passed by a two-thirds (2/3) vote of the county legislative body.

**Votes:**

\_\_\_\_\_  
Yes

\_\_\_\_\_  
No

\_\_\_\_\_  
Abstain

**Attest:**

\_\_\_\_\_  
Frank Herndon County Clerk

**Date:** \_\_\_\_\_

**Approved:**

\_\_\_\_\_  
Mark Potts County Mayor

**Date:** \_\_\_\_\_

**Jefferson County, Tennessee  
Board of Commissioners**

**RESOLUTION 2019-14**

**RESOLUTION IN SUPPORT OF PROPOSED BROADBAND  
LEGISLATION TO ALLEVIATE REGULATORY BARRIERS TO BROADBAND EXPANSION  
AND  
TO URGE THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE TO ENACT  
NEW LAW OR AMEND EXISTING LAW TO PROMOTE BROADBAND EXPANSION  
AND  
CREATE A COMPETITIVE BROADBAND MARKET FOR CONSUMERS**

**WHEREAS**, certain citizens of the state of Tennessee continue to lack affordable access to the essential utility of broadband internet service as defined by the Federal Communications Commission benchmark transmission speed of twenty-five (25) Megabits per second download and three (3) Megabits per second upload; and

**WHEREAS**, students, businesses, and consumers continue to suffer the consequences of regulatory barriers that create a lack of competition among internet service providers and that suppress the expansion of essential broadband internet service to rural areas of the state, including Jefferson County, Tennessee; and

**WHEREAS**, all citizens of the state of Tennessee deserve to have access to broadband internet service within a competitively priced market and have the confidence that the state of Tennessee has defined broadband internet service in terms of transmission speed for consumer protection; and

**WHEREAS**, local communities deserve the freedom to determine their own destiny in terms of providing broadband internet service through public and private utilities, municipal utilities, cooperative utilities, community broadband initiatives, private business, and other entities through joint ventures and joint ventures with multiple third parties; and

**WHEREAS**, Tennessee does not currently define broadband internet service in terms of transmission speed or delivery medium; and

**WHEREAS**, the Broadband Accessibility Act of 2017, Public Chapter 228 prioritizes the awarding of grant funding through the Tennessee Department of Economic and Community Development for geographic areas having less than ten (10) Megabits per second download speed and one A(1) Megabits per second upload speed, rendering certain geographic areas served by fixed terrestrial internet service, meeting the above transmission speed threshold, ineligible for grant funding for fiber-to-the-premises broadband internet service expansion; and

**WHEREAS**, the Broadband Accessibility Act of 2017, Public Chapter 228 authorizes the Tennessee Department of Economic and Community Development to prioritize the awarding of state grant funding for broadband projects that are not designated to receive federal or other state grant funding, further limiting the available funding for broadband internet service expansion; and

**WHEREAS**, certain communities within the state of Tennessee may have access to transmitted fixed terrestrial internet service with transmission speeds as low as ten (10) megabits per second download speed and one (1) Megabits per second upload speed; and

**WHEREAS**, internet capable municipal utilities that may be able provide competitively priced broadband internet service to rural consumers are currently restricted to their established service areas by T.C.A. § 7-52-103; and

**WHEREAS**, municipalities, municipal utilities, counties, and cooperative utilities may be prohibited from forming business relationships to provide broadband internet service with multiple third parties by T.C.A § 7-59-316; and

**WHEREAS**, electric cooperative utilities may be restricted from providing broadband internet service on their own or by joint venture within or without their established service area with multiple third parties by T.C.A § 65-25-105; and

**WHEREAS**, T.C.A § 7-59-305 may disqualify applicants for franchise authority that have provided fiber-to-the-premises for at least 1000 customers for a period of one year prior to the application for a state-issued franchise.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Jefferson County Tennessee, meeting on this 18<sup>th</sup> day of March, 2019, in Dandridge, Tennessee, as follows:

**SECTION 1:** That the General Assembly of the State of Tennessee is urged to make new law, or amend existing law to:

- a. Enable local citizens of the state of Tennessee to determine their own destiny for expanding broadband internet service by removing regulatory barriers that limit municipalities, cooperatives, counties, municipal electric utilities, and other utility services from expanding broadband internet service; and
- b. Define broadband internet service in terms of transmission speed and delivery medium, with the minimum transmission speed of twenty-five (25) Megabits per second download and twenty-five (25) Megabits per second upload (symmetrical) and the delivery medium as wireline access; and
- c. Authorize utilities, municipalities, counties, electric cooperatives, private businesses, and municipal electric utilities to provide broadband internet services through joint ventures and with joint ventures with multiple third parties to create a more competitive marketplace for consumers to purchase internet services; and
- d. Make broadband expansion grant funding available to service providers that provide minimum transmission speeds of twenty-five (25) Megabits per second download and twenty-five (25) Megabits upload (symmetrical), delivered by wireline access, for geographic areas already having access to transmission speeds of ten (10) Megabits per second download and one (1) Megabits per second upload

- e. Authorize municipal and cooperative electric utilities to provide internet service within and without their established service areas on their own or by joint venture or other business relationship with one or more third parties.
- f. Authorize the Tennessee Department of Economic and Community Development to award grants for broadband expansion to qualified entities under the provisions of the Broadband Accessibility Act of 2017 that may already be receiving, or eligible to receive, other state or federal grants for broadband expansion.

**SECTION 2:** In considering the amendment or passage of such proposed legislation as described above, that the General Assembly of the state of Tennessee give deference to proposed legislation by State Senator Janice Bowling in the form of Senate Bills 489, 490, and 494, and corresponding House Bills 821, 820, and 819.

**SECTION 3:** That upon approval of this resolution and its signing, the board of Commissioners of Jefferson County, Tennessee, directs the County Clerk to mail a copy of this resolution to Jefferson County's State Representatives and State Senator, and transmit an electronic copy to the Tennessee County Clerk's Association for distribution to other county legislative bodies in Tennessee for their consideration.

Date of Adoption by County Commission: \_\_\_\_\_

Votes: \_\_\_\_\_

Yes

No

Abstain

Attest: \_\_\_\_\_ Date: \_\_\_\_\_

Frank C. Herndon, County Clerk

Approved: \_\_\_\_\_ Date: \_\_\_\_\_

Mark Potts, County Mayor

## **Senate Bills 489, 490, 494**

### **Relative to Broadband**

#### **Collective features of bills**

##### **SB 489**

1 Provides regulatory relief from protectionist laws created to favor legacy carriers

2 Create a competitive environment for ISPs

3 Empower local communities to determine broadband destiny and policy

- a) Authorize municipalities to enter business relationships with multiple third parties
- b) Define broadband service (delivery medium) (transmission speed 25/25)
- c) Authorizes counties and municipalities + agents to engage with multiple 3<sup>rd</sup> parties
- d) Authorizes counties and municipalities as ISPs outside their jurisdiction
- e) Authorizes cooperatives to provide internet outside service areas by joint venture
- f) Authorizes municipalities to provide internet outside service areas by joint venture
- g) Prohibits cross-subsides with electric plant operations (member and citizen protection)

##### **SB 490**

4 Streamlines franchise application process for applicants having provided FTTP internet service to at least 1000 customers for a period of 1 year

- a) Rewards and encourages small businesses that already provide FTTP
- b) Applies to all ISPs, municipal, cooperative, private

##### **SB 494**

5 Clarifies state code to permit internet expansion outside established service boundaries for telephone exchanges, cooperatives, and municipals – by written consent, the “good neighbor provision”.

SENATE BILL 489

By Bowling

AN ACT to amend Tennessee Code Annotated, Title 4;  
Title 6; Title 7; Title 10; Title 65; Title 67 and Title  
68, relative to broadband fiber services.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 7-52-103, is amended by deleting subsections (c), (d), and (f) and substituting instead the following:

(c)

(1) Each municipality operating an electric plant has the power and is authorized, acting through the authorization of the board or supervisory body having responsibility for the municipal electric plant, to provide telecommunication service, including broadband service, pursuant to this title, either on its own or by joint venture or other business relationship with one (1) or more third parties and in geographical areas that are inside and outside the electric plant's service area.

(2) For purposes of this subsection (c), "broadband service" means wireline access to the internet of speeds at least twenty-five megabits per second (25 Mbps) for download transmission and twenty-five megabits per second (25 Mbps) for upload transmission (25 symmetrical), or the current definition of "broadband" according to the federal communications commission (FCC), whichever is higher, and includes other related services, including, but not limited to, video programming, cable television, and similar services.

SECTION 2. Tennessee Code Annotated, Section 7-52-601(a), is amended by deleting the language "within its service area".

SECTION 3. Tennessee Code Annotated, Section 7-59-316, is amended by adding the following language as a new subsection:

(f)

(1) This section does not prohibit a county or municipality, or any entity otherwise authorized by law from acting on behalf of a county or municipality, or a cooperative to provide telecommunication service, including broadband service, pursuant to this title, either on its own or through other business relationships with one (1) or more third parties in any geographical areas that are inside and outside the jurisdiction or service area of the county or municipality, or with any entity otherwise authorized by law to act on behalf of a county or municipality, or a cooperative.

(2) For purposes of this subsection (f), "broadband service" means wireline access to the internet of speeds at least twenty-five megabits per second (25 Mbps) for download transmission and twenty-five megabits per second (25 Mbps) for upload transmission (25 symmetrical), or the current definition of "broadband" according to the federal communications commission (FCC), whichever is higher, and includes other related services, including, but not limited to, video programming, cable television, and similar services.

SECTION 4. Tennessee Code Annotated, Section 7-59-316(a)(1), is amended by deleting the subdivision and substituting instead the following:

Except as otherwise provided in this section, notwithstanding chapter 52 of this title and title 65, chapter 25, or any other state law to the contrary, a county or municipality, or any entity otherwise authorized by law to act on behalf of a county or municipality, or a cooperative, is authorized to provide broadband services.

SECTION 5. Tennessee Code Annotated, Section 65-25-104(a)(2), is amended by adding the following language as a new subdivision:

(D) Supplying or furnishing broadband service, or constructing and maintaining infrastructure and equipment necessary for supplying or furnishing broadband service. For purposes of this subdivision (a)(2)(D), "broadband service" means wireline access to the internet of speeds at least twenty-five megabits per second (25 Mbps) for download transmission and twenty-five megabits per second (25 Mbps) for upload transmission (25 symmetrical), or the current definition of "broadband" according to the federal communications commission (FCC), whichever is higher, and includes other related services, including, but not limited to, video programming, cable television, and similar services.

SECTION 6. Tennessee Code Annotated, Section 65-25-105, is amended by adding the following new subsection:

(e)

(1) In addition to all other powers set forth in this chapter, a cooperative has the power and is authorized, acting through the authorization of its supervisory body, to provide telecommunication service, including broadband service, either on its own or by joint venture or other business relationship with one (1) or more third parties and in geographical areas that are inside and outside the cooperative's service area.

(2) For purposes of this subsection (e), "broadband service" means wireline access to the internet of speeds at least twenty-five megabits per second (25 Mbps) for download transmission and twenty-five megabits per second (25 Mbps) for upload transmission (25 symmetrical), or the current definition of "broadband" according to the federal communications commission (FCC), whichever is higher, and includes other related services, including, but not limited to, video programming, cable television, and similar services.

SECTION 7. Tennessee Code Annotated, Section 65-25-134(a)(1), is amended by deleting the language "telephone, telegraph, voice over internet protocol, telecommunications services" and substituting instead the language "telegraph, telecommunications, broadband internet access service, television programming".

SECTION 8. Tennessee Code Annotated, Section 65-25-134(b), is amended by deleting the subsection and substituting instead the following:

(b) A cooperative providing any of the services authorized by subsection (a) shall not provide subsidies for such services and shall comply with any applicable provisions of contracts with suppliers of electricity prohibiting or otherwise limiting cross-subsidies with electricity revenues. Notwithstanding that limitation, a cooperative providing such services is authorized to:

(1) Dedicate a reasonable portion of the electric plant to the provision of such services, the costs of which must be allocated to such services for regulatory purposes; and

(2) Lend funds, at a rate of interest not less than the highest rate then earned by the cooperative on invested electric plant funds, to acquire, construct, and provide working capital for the system, plant, and equipment necessary to provide any of the services authorized under subsection (a); provided, that such interest costs must be allocated to the cost of such services for regulatory purposes.

SECTION 9. Tennessee Code Annotated, Section 65-29-104, is amended by adding the following language as a new subdivision:

(16)

(A) Supply or furnish broadband service, or construct and maintain infrastructure and equipment necessary for supplying or furnishing broadband service within or outside of its historic service area;

(B) For purposes of this subdivision (16), "broadband service" means wireline access to the internet of speeds at least twenty-five megabits per second (25 Mbps) for download transmission and twenty-five megabits per second (25 Mbps) for upload transmission (25 symmetrical), or the current definition of "broadband" according to the federal communications commission (FCC), whichever is higher, and includes other related services, including, but not limited to, video programming, cable television, and similar services.

SECTION 10. Tennessee Code Annotated, Section 65-36-108, is amended by deleting from subsection (b) the language "operate a cable system as defined by § 7-59-201 for the provision of cable service, to provide pager services, or to operate as an internet service provider." and by substituting instead "to provide pager services."

SECTION 11. This act shall take effect upon becoming a law, the public welfare requiring it.

SENATE BILL 490

By Bowling

AN ACT to amend Tennessee Code Annotated, Title 4;  
Title 5; Title 6; Title 7; Title 10; Title 65; Title 67  
and Title 68, relative to communications service.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 7-59-305(d)(2), is amended by  
adding the following language to the end of the subdivision:

This subdivision (d)(2) does not apply to an applicant that establishes it has provided  
fiber-to-the-premises (FTTP) to at least one thousand (1,000) customers for a period of  
at least one (1) year prior to the application for a state-issued franchise.

SECTION 2. Tennessee Code Annotated, Section 7-59-305, is amended by adding the  
following new subsection:

(m) Notwithstanding any law to the contrary:

(1) An applicant shall be deemed by the department to have satisfied all  
of the requirements necessary for approval of a state-issued certificate of  
franchise authority if the applicant has provided FTTP to at least one thousand  
(1,000) customers for a period of at least one (1) year prior to the application;

(2) An applicant satisfying the requirements of this subsection (m) and  
obtaining a state-issued certificate of franchise authority is authorized to provide  
service outside the applicant's existing service area;

(3) This subsection (m) applies to all providers, including, but not limited  
to, private providers of broadband internet service; electric cooperatives  
operating pursuant to the Rural Electric and Community Services Cooperative

Act, compiled in title 65, chapter 25; and municipal electric systems operating pursuant to chapter 52 of this title or any other applicable law;

(4) No provider who receives a state-issued certificate of franchise authority pursuant to this subsection (m) shall overbuild existing infrastructure designed to deliver FTTP; and

(5) There are no regulatory restrictions regarding collaboration, cooperation, or partnering between providers of FTTP that receive a state-issued certificate of franchise authority pursuant to this subsection (m).

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring

it.

<BillNo> <Sponsor>

SENATE BILL 494

By Bowling

AN ACT to amend Tennessee Code Annotated, Title 7,  
Chapter 52, relative to additional authorization to  
provide broadband, internet, and related services.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 7-52-103(c), is amended by deleting the language "within its service area and".

SECTION 2. Tennessee Code Annotated, Section 7-52-601(a), is amended by deleting the language "within its service area".

SECTION 3. Tennessee Code Annotated, Section 7-52-601, is amended by adding the following as a new subsection:

( ) Prior to providing any such services outside of its electric system service area, the system shall obtain the written consent of each electric cooperative, municipal electric system, or telephone cooperative in whose territory the system will provide such services.

SECTION 4. This act shall take effect upon becoming a law, the public welfare requiring it.

RECEIVED

JEFFERSON COUNTY, TENNESSEE  
BOARD OF COMMISSIONERS

SEP 21 2017  
BY: *P.W.*

**RESOLUTION 2017-44**

**A RESOLUTION URGING THE GENERAL ASSEMBLY OF TENNESSEE TO  
MAKE NEW LAW OR AMEND EXISTING LAW TO PERMIT ELECTRICAL  
POWER UTILITIES TO PARTICIPATE IN THE FREE MARKET  
DISTRIBUTION OF BROADBAND INTERNET SERVICES AND TO DEFINE  
BROADBAND SERVICE**

**WHEREAS**, broadband internet service is an essential utility that is increasingly necessary for modern life, business, and education; and

**WHEREAS**, business expansion and investment, educational opportunities, and many other aspects of modern daily life is limited because high speed broadband internet service may be available only in certain geographical areas; and

**WHEREAS**, students, educators, and school administrators increasingly depend on internet service to administer standardized tests, comply with curriculum requirements, comply with state-mandated reporting standards, and conduct basic educational and instructional activities; and

**WHEREAS**, many Tennessee consumers, educators, and businesses do not have access to competitively priced high speed broadband internet services; and

**WHEREAS**, broadband internet distribution, sales, and services may be limited by existing law; and

**WHEREAS**, broadband internet providers, utilities, consumers, educators, businesses, and all electrical power utilities deserve to participate in a free-market environment that is permissive and unencumbered by overreaching state regulations; and

**WHEREAS**, electrical power utilities may be able to best provide efficient and competitively priced broadband internet services within and without their established service areas because said electrical power utilities have established easements that provide immediate access to consumers, students, and businesses; and

**WHEREAS**, Tennessee consumers, students, educators, and businesses deserve to have access to competing broadband internet providers that are served by public and private utilities, cooperative utilities, municipal utilities, as well as legacy providers; and

**WHEREAS**, existing law in Tennessee imposes artificial limits on certain electrical power utilities by requiring that they provide broadband services only "within" their established electrical service boundaries, and not outside their established service boundaries; and

**WHEREAS**, certain electrical power utilities could provide broadband services to hundreds of thousands of Tennessee consumers, businesses, and students outside their historic service areas at a competitive price; and

**WHEREAS**, certain electric utilities whose broadband internet service areas may be limited by current state law may result in higher premiums being charged to consumers because of limited competition in the broadband internet market; and

**WHEREAS**, consumers that have limited access to competing broadband internet providers may only have access to broadband internet services that are below the FCC minimum definition of transmission speed; and

**WHEREAS**, without a clear definition of broadband in terms of transmission speed and connection medium, consumers are at the mercy of providers that may, or may not, provide internet service at the minimum FCC definition of broadband.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Jefferson County, Tennessee, meeting in its regular session on this 18th day of September, 2017, in Dandridge, Tennessee, as follows:

**SECTION 1:** That the General Assembly of the State of Tennessee is urged to make law, or amend existing law to:

- a. enable all electrical power utilities, municipal, public, cooperative, and others to provide broadband internet services **inside their historic service areas and/or outside** their established electrical service areas by agreement with other electrical utilities; and
- b. **define broadband service** as wireline or optical fiber access to the internet as 25 Megabits/second download transmission speed and 3 Megabits/second upload transmission speed or by the FCC definition, whichever is greater; and
- c. **permit all electrical utilities** the option of providing broadband services on their own or by joint venture, including ventures with other electrical utilities, or with a contracted third party, or multiple third parties, that may be organized as for-profit or non-profit under U.S. Tax Code.

**SECTION 2:** In considering the amendment or passage of such legislation, it is urged that the General Assembly of the State of Tennessee give deference to the provisions of proposed legislation in Senate Bill 1045, introduced and filed for consideration by Tennessee Senator Janice Bowling, and companion House Bill 1410 filed by Representative Terri Lynn Weaver on February 9, 2017, attached hereto as **EXHIBIT A**.

**SECTION 3:** That upon approval of this resolution and its signing, the Board of Commissioners of Jefferson County, Tennessee, directs the County Clerk to mail a copy of this resolution to Jefferson County's State Representatives and State Senator, and transmit an electronic copy to the Tennessee County Clerk's Association for distribution to other County Legislative Bodies in Tennessee for their consideration.

Resolution 2017-44

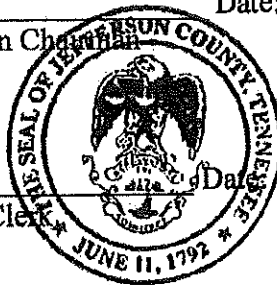
Date of Adoption by County Commission: 9/18/2017 **RECEIVED**

Date Received by County Mayor: SEP 21 2017  
PW.

Votes: 18 0 0  
Yes No Abstain

Approved: Robert S. Tucker Date: 9/21/17  
Robert S. Tucker, County Commission Chairman

Attest: Frank C. Herndon Date: 9/21/17  
Frank C. Herndon, County Clerk



Approved: Alan Palmieri Date: 9-25-17  
Alan Palmieri, County Mayor

Vetoed: \_\_\_\_\_ Date: \_\_\_\_\_  
Alan Palmieri, County Mayor

Veto  
Override  
Votes: \_\_\_\_\_  
Yes No Abstain

Veto  
Override: \_\_\_\_\_ Date: \_\_\_\_\_  
Robert S. Tucker, County Commission Chairman

**EXHIBIT A**  
**TO**  
**JEFFERSON COUNTY, TENNESSEE**  
**BOARD OF COMMISSIONERS**  
**RESOLUTION 2017-44**

**SENATE BILL 1045**

**By Bowling**

**An Act to amend Tennessee Code Annotated,  
Title 4; Title 6; Title 7; Title 10; Title 65; Title 67  
And Title 68, relative to telecommunications,  
broadband, and related services.**

SENATE BILL 1045

By Bowling

AN ACT to amend Tennessee Code Annotated, Title 4;  
Title 6; Title 7; Title 10; Title 65; Title 67 and Title  
68, relative to telecommunications, broadband,  
and related services.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 7-52-103, is amended by deleting subsections (c), (d), and (f) and substituting instead the following:

(c)

(1) Each municipality operating an electric plant has the power and is authorized, acting through the authorization of the board or supervisory body having responsibility for the municipal electric plant, to provide telecommunication service, including broadband service, pursuant to this title, either on its own or by joint venture or other business relationship with one (1) or more third parties and in geographical areas that are inside and outside the electric plant's service area.

(2) For purposes of this subsection (c), "broadband service" means wireline access to the internet of speeds at least twenty-five megabits per second (25 Mbps) for download transmission and three megabits per second (3 Mbps) for upload transmission (25/3), or the current definition of broadband according to the Federal Communications Commission (FCC), whichever is higher, and includes other related services, including, but not limited to, video programming, cable television, and similar services.

SECTION 2. Tennessee Code Annotated, Section 7-52-601(a), is amended by deleting the language "within its service area".

SECTION 3. Tennessee Code Annotated, Section 7-59-316, is amended by adding the following language as a new subsection:

(f)

(1) Nothing in this section prohibits a county or municipality, or any entity otherwise authorized by law to act on a county or municipality's behalf, or a cooperative to provide telecommunication service, including broadband service, pursuant to this title, either on its own or through other business relationships with one (1) or more third parties in any geographical areas that are inside and outside the jurisdiction or service area of the county or municipality or any entity otherwise authorized by law to act on a county or municipality's behalf, or a cooperative.

(2) For purposes of this subsection (f), "broadband service" means wireline access to the internet of speeds at least twenty-five megabits per second (25 Mbps) for download transmission and three megabits per second (3 Mbps) for upload transmission (25/3), or the current definition of broadband according to the Federal Communications Commission (FCC), whichever is higher, and includes other related services, including, but not limited to, video programming, cable television, and similar services.

SECTION 4. Tennessee Code Annotated, Section 7-59-316(a)(1), is amended by deleting the language "to participate in a telecommunications joint venture that is created" and further amended by deleting the language:

to areas within the jurisdiction of the municipality, county or cooperative that has been determined to be an historically unserved area, meaning that the area does not have access to broadband Internet services, has been an area developed for residential use for more than five (5) years, and is outside the service area of a video or cable service local franchise holder or the franchise area of a holder of a state-issued certificate of franchise authority

SECTION 5. Tennessee Code Annotated, Section 65-25-104(a)(2), is amended by adding the following language as a new subdivision:

(D)

(i) Supplying or furnishing broadband service, or constructing and maintaining infrastructure and equipment necessary for supplying or furnishing broadband service;

(ii) For purposes of this subdivision (a)(2)(D), "broadband service" means wireline access to the internet of speeds at least twenty-five megabits per second (25 Mbps) for download transmission and three megabits per second (3 Mbps) for upload transmission (25/3), or the current definition of broadband according to the Federal Communications Commission (FCC), whichever is higher, and includes other related services, including, but not limited to, video programming, cable television, and similar services.

SECTION 6. Tennessee Code Annotated, Section 65-25-105(c), is amended by deleting the subsection and substituting instead the following:

(c)

(1) In addition to all other powers set forth in this chapter, a cooperative has the power and is authorized, acting through the authorization of its supervisory body, to provide telecommunication service, including broadband service, either on its own or by joint venture or other business relationship with one (1) or more third parties and in geographical areas that are inside and outside the electric plant's service area.

(2) For purposes of this subsection (c), "broadband service" means wireline access to the internet of speeds at least twenty-five megabits per second (25 Mbps) for download transmission and three megabits per second (3 Mbps)

for upload transmission (25/3), or the current definition of broadband according to the Federal Communications Commission (FCC), whichever is higher, and includes other related services, including, but not limited to, video programming, cable television, and similar services.

SECTION 7. Tennessee Code Annotated, Section 65-25-127, is amended by deleting the section.

SECTION 8. Tennessee Code Annotated, Section 65-25-134(a), is amended by deleting the language "telegraph, telecommunications" and substituting instead the language "telegraph, telecommunications, broadband internet access service, television programming, or other like".

SECTION 9. Tennessee Code Annotated, Section 65-25-134(b), is amended by deleting the language "for such services" and substituting instead the language "for such services and shall comply with any applicable provisions of contracts with suppliers of electricity prohibiting or otherwise limiting cross-subsidies of services with electricity revenues".

SECTION 10. Tennessee Code Annotated, Section 65-25-134(e)(2), is amended by deleting the language ",or to operate a cable system as defined by § 7-59-201, except as permitted by Acts 1999, ch. 430,".

SECTION 11. Tennessee Code Annotated, Section 65-29-104, is amended by adding the following language as a new subdivision:

(16)

(A) Supply or furnish broadband service, or construct and maintain infrastructure and equipment necessary for supplying or furnishing broadband service within or outside of its historic service area;

(B) For purposes of this subdivision (16), "broadband service" means wireline access to the Internet of speeds at least twenty-five megabits per second

(25 Mbps) for download transmission and three megabits per second (3 Mbps) for upload transmission (25/3), or the current definition of broadband according to the Federal Communications Commission (FCC), whichever is higher, and includes other related services, including, but not limited to, video programming, cable television, and similar services.

SECTION 12. Tennessee Code Annotated, Section 65-36-108, is amended by deleting the following language from subsection (b):

operate a cable system as defined by § 7-59-201 for the provision of cable service, to provide pager services, or to operate as an internet service provider

and substitute instead the language:

to provide pager services

SECTION 13. This act shall take effect upon becoming a law, the public welfare requiring it.

**RESOLUTION NO. 2019-03**

**RESOLUTION TO WAIVE THE COUNTY MOTOR VEHICLE TAX  
FOR VEHICLES RECEIVING EXEMPTION  
UNDER CHAPTER 923 OF THE PUBLIC ACTS OF 2018  
FOR VOLUNTEER FIREFIGHTERS AND RESCUE SQUAD PERSONNEL**

**WHEREAS**, the General Assembly of the State of Tennessee has enacted an exemption from the applicable motor vehicle registration fee and renewal fee for one motor vehicle owned or used by a volunteer firefighter or a member of a volunteer local rescue squad having at least one year of service, as provided in Chapter 923 of the Public Acts of 2018; and

**WHEREAS**, the General Assembly, in passing Chapter 923 of the Public Acts of 2018, amended *Tennessee Code Annotated* §§ 55-4-241 and 55-4-222, and enacted a new section in Title 55, Chapter 4, Part 1, authorizing a county legislative body to waive the county motor vehicle tax for motor vehicles receiving an exemption from the state registration and renewal fees under those statutes if the waiver is approved in the same manner as the adoption of the motor vehicle tax under *Tennessee Code Annotated* § 5-8-102; and

**WHEREAS**, the county legislative body of Jefferson County has determined it to be in the best interest of Jefferson County that the county's motor vehicle tax be waived for one motor vehicle owned or used by a volunteer firefighter or a member of a volunteer local rescue squad having at least one year of service, as provided in Chapter 923 of the Public Acts of 2018;

**NOW, THEREFORE BE IT RESOLVED**, by the County Legislative Body of Jefferson County, Tennessee, meeting in Regular Quarterly session on this 22nd day of January, 2019, at Dandridge, Tennessee, that:

**SECTION 1.** The county motor vehicle tax is hereby waived for one motor vehicle owned or used by a volunteer firefighter or a member of a volunteer local rescue squad having at least one year of service, which vehicle meets the requirements for exemption from the state registration and renewal fees as provided in Chapter 923 of the Public Acts of 2018.

**SECTION 2.** This Resolution shall be effective upon its passage and approval at two consecutive, regularly scheduled meetings of the county legislative body, the public welfare requiring it.

Passed 1st reading at the Regular Quarterly January 22, 2019 meeting of the Jefferson County legislative body:

YES: 15 NO: 3 ABSTAIN: 3

Passed 2nd reading at the Regular Monthly, March 18, 2019 meeting of the Jefferson County legislative body.

YES: \_\_\_\_\_ NO: \_\_\_\_\_ ABSTAIN: \_\_\_\_\_

\_\_\_\_\_  
Mark Potts, County Mayor

\_\_\_\_\_  
Frank Herndon, County Clerk