

AGENDA

- I. CALL TO ORDER**
- II. ROLL CALL**
- III. PRAYER**
- IV. PLEDGE OF ALLEGIANCE**
- V. APPROVAL & CORRECTIONS OF THE AGENDA**
- VI. ELECTION OF OFFICERS**
 - a. Chairman
 - b. Chairman Pro Tempore
 - c. Chaplin
 - d. Parliamentarian
- VII. APPROVAL OF MINUTES**
 - a. Regular Quarterly Session for Jefferson County Board of Commissioners on Monday, July 17, 2023 (Handout)
 - b. Jefferson County Beer Board on Monday, July 17, 2023 (Handout)
 - c. Special Called Session for Jefferson County Board of Commissioners on Thursday July 27, 2023 (Handout)
 - d. Special Called Session for Jefferson County Board of Commissioners on Thursday August 31, 2023 (Handout)
- VIII. APPEARANCE OF CITIZENS**

Citizens who wish to address the County Commission 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 door and hand it to the Chairman before the meeting "Call to Order".
- IX. PROCLAMATIONS & COURTESY RESOLUTIONS**
 1. Tim Collins
 2. Ralph "Gene" Eslinger
 3. Dennis "Coach" Roach
- X. APPROVAL OF NOTARIES & BONDS (Handout)**

XI. NOMINATING COMMITTEE/ELECTION OF COMMITTEES, BOARDS & COMMISSIONS

1. Agricultural Extension Committee
 - Commissioner Austin Brooks (1st term) Dec. 2023-Dec. 2025
 - Farm Man Bill Hickman (2nd Term) Dec. 2023-Dec. 2025
 - Farm Woman Rebecca Finchum (1st Term) Dec. 2023-Dec. 2025

2. Board of Health
 - Spenser White, MD Oct. 2023-Oct. 2027
 - Rhonda Click, RN Oct. 2023-Oct. 2027
 - Mark E. Corum, Pharm.D Oct. 2023-Oct. 2027
 - Dale Bryant, D.D.S. Oct. 2023-Oct. 2027

3. Finance Committee
 - Commissioner Greg Byrd Oct. 2023-Oct. 2024
 - Commissioner Randy Bales Oct. 2023-Oct. 2024
 - Commissioner Katy Huffaker Oct. 2023-Oct. 2024
 - Commissioner Jim Snodgrass Oct. 2023-Oct. 2024

XII. REPORTS FROM ELECTED OFFICIALS, DEPARTMENT HEADS, OTHERS

1. County Mayor – Mark Potts

- a. Mayoral Appointments
 - i. E-911 Board
 - Billy John Cureton Oct. 2023 – Oct. 2027
 - ii. EMS Board
 - Beau Christian Oct. 2023 – Oct. 2026
 - iii. Ethics Committee
 - Heidi Thomas Oct. 2023 – Oct. 2024
 - Austin Brooks Oct. 2023 – Oct. 2024
 - Joe Coleman Oct. 2023 – Oct. 2024
 - Ranson Douglas Oct. 2023 – Oct. 2024
 - Charles Tipton Oct. 2023 – Oct. 2024
 - iv. Jefferson Health Care Foundation
 - John Ballinger Oct. 2023 – Oct. 2026
 - v. Nursing Home Board
 - Murrell Jarnigan Oct. 2023 – Oct. 2026
 - Linda Franklin Oct. 2023 – Oct. 2026
 - vi. Sanitation Commission
 - Jonathan Mixon Oct. 2023 – Oct. 2026

2. Other Elected Officials

- a. Circuit/Sessions Court Clerk – Kevin Poe (Handout)
- b. County Clerk – Frank Herndon (Handout)
 - i. Wheel Tax Compliance Office (Handout)
- c. Highway Department – Charles Tipton (Handout)
- d. Register of Deeds – Ed Stiner (Handout)
- e. Sheriff’s Department – Jeff Coffey (Handout)
- f. County Trustee – Jennifer Boling Hall (Handout)
- g. Jefferson County Constables – Jacob Thompson

3. County Attorney

4. Department/Director Reports

- a. Building Inspector – Rob Wilson (Handout)
- b. Sanitation Department – David Gaut
- c. Department of Education – Dr. Tommy Arnold (Handout)
- d. Emergency Communications District – Justin Crowther (Handout)
- e. Emergency Medical Services – Brad Phillips (Handout)
- f. Environmental – Tom Carter (Handout)
- g. Finance Department – Jessica Elder
 - i. August 2023 Financials
 - ii. Letters from Local Government Finance, TN Comptroller
– Information Only
 - a. FY 23/24 Budget Approval Letter 7/31/23
 - b. Landfill CON 2023 Approval Letter 8/3/23
 - c. Sanitation TRAN 2023 Approval Letter 10/5/23
 - iii. Infrastructure MOA
- h. Health Department – Ashley Lyons
- i. Jefferson Park – Roger Mynatt
- j. Office on Aging – Tracy Clayton (Handout)
- k. Soil Conservation Office (Handout)
- l. Tourism – Lauren Hurdle (Handout)

- m. UT Extension – Karen Nelms (Handout)
- n. Veterans Service – Curtis Hudson (Handout)

5. Reports of Committees, Boards & Commissions, Other

a. Budget Committee

- 1. 2023/2024 Budget Calendar
- 2. 2023/2024 Budget Assumptions
- 3. Budget amendments

a. County Fund

- 1. Fund 101 #6 Items 1-36
- 2. Fund 101 #7 Item 1
- 3. Fund 116 #1 Item 1
- 4. Fund 116 #2 Item 1 - information only
- 5. Fund 121 #2 Item 1
- 6. Fund 127 #2 Item 1
- 7. Fund 127 #3 Item 1 -new per motion made and approved by budget committee on 10/10
- 8. Fund 131 #1 Items 1-2
- 9. Fund 151 #1 Item 1 – information only
- 10. Fund 171 #1 Items 1-2
- 11. Fund 207 #1 Items 1-4

b. School

- 1. Fund 141 #2 Items 1-3
- 2. Fund 141 #3 Items 1-6
- 3. Fund 141 #4 Items 1-2
- 4. Fund 141 #5 Items 1-4
- 5. Fund 141 #6 Item 1
- 6. Fund 142 #2 Items 1-11
- 7. Fund 142 #3 Items 1-11
- 8. Fund 143 #2 Item 1
- 9. Fund 177 #2 Item 1
- 10. Fund 177 #3 Item 1

4. JCS Energy Savings Project

- a. Proposed Resolution 2023-42 - Resolution approving \$2,094,091 EESI Loan
- b. Proposed Resolution 2023-43 - Resolution approving not to exceed \$7,800,000 General Obligation Bonds for the school projects

5. Proposed Resolution 2023-44 – Wheel Tax Resolution that extends current wheel tax for both debt and capital projects
6. Sheriff's Dept – VCIFC Grant – Proposed Lease with CNU
7. Comp Pay Out Details

b. Non-Profits/Others

- i. Jefferson Alliance (Handout)
- ii. Jefferson County Chamber of Commerce (Handout)
- iii. Companion Animal Rescue & Education (Handout)
- iv. Fire & Rescue
 1. Baneberry Volunteer Fire Department
 2. Chestnut Hill Volunteer Fire Department (Handout)
 3. Dandridge Volunteer Fire Department (Handout)
 4. Jefferson City Fire Department
 5. Jefferson County Rescue Squad
 6. Kansas Talbott Volunteer Fire Department
 7. Lakeway Central Volunteer Fire Department
 8. New Market Volunteer Fire Department (Handout)
 9. Parrott's Chapel Community Fire Department (Handout)
 10. White Pine Volunteer Fire Department (Handout)

c. Libraries

- i. Jefferson County Library Board
- ii. Dandridge Memorial Public Library (Handout)
- iii. Jefferson City Public Library (Handout)
- iv. Parrot-Wood Memorial Library (Handout)
- v. White Pine Public Library (Handout)

XIII. OLD BUSINESS

XIV. NEW BUSINESS

1. Commissioner Rob Blevins - AV Department Funding – YouTube Channel
2. Commissioner Rob Blevins – Padding the seats of the Court room
3. Commissioner Terry Dockery – BESS Zoning
4. Commissioners Katy Huffaker/Jim Snodgrass Resolution 2023-49
5. Commissioner Janet Norton - Resolution 2023-47
6. Commissioner Janet Norton - Resolution 2023-48
7. Appalachian Region Wine Producers Association Permit Request – Jordan Key, Executive Director
8. Appoint County Attorney as the primary contact for the County Ethics Policy to satisfy 2023 legislature amended T.C.A 8-17-104
9. Food City Opioid Settlement
10. Military Service Credit – Circuit Court Clerk Kevin Poe
11. Surplus Resolutions
 1. Resolution 2023-41 Sheriff's office Surplus and Transfer
 2. Resolution 2023-45 Parrott-Wood Memorial Library Surplus and Dispose
 3. Resolution 2023-46 Dandridge Memorial Library Surplus and Dispose

XV. ANNOUNCEMENTS

XVI. ADJOURN

**JEFFERSON COUNTY BEER BOARD MEETING IMMEDIATELY FOLLOWING COUNTY
COMMISSION MEETING**

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 17th day of July 2023 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 169 to-wit: Katy Huffaker, Janet Norton, Joe Coleman, Jimmy Dale Patterson, Austin Brooks, Paul Lowe, Jim Snodgrass, Greg Byrd, John Johnson, Tim Seals, Sammy Solomon, Rob Blevins, Ransom Douglas, Randy Bales, John Neal Scarlett, Ronny Coleman, Terry Dockery, Jimmy Carmichael, A. J. Walker, Marcus Reed, and Hilda "Heidi" Thomas. Twenty-One (21) members were present, none (0) were absent.

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

APPROVAL & CORRECTIONS OF THE AGENDA:

Commissioner Scarlett moved to suspend the rules to allow amendments to the agenda to be made. Commissioner Dockery provided a second. A Roll Call vote was taken 19-2 (in favor: Huffaker, J. Coleman, Patterson, Brooks, Lowe, Snodgrass, Byrd, Johnson, Seals, Solomon, Douglas, Bales, Scarlett, R. Coleman, Dockery, Carmichael, Walker, Reed, and Thomas) and the rules were **suspended**. Commissioner Dockery moved to amend the agenda by adding an item of discussion concerning BESS immediately following citizen comments and requested to move Resolution 2023-16 immediately following his item of discussion. Commissioner R. Coleman provided a second. A Roll Call vote was taken 19-2 (in favor: Huffaker, J. Coleman, Patterson, Brooks, Lowe, Snodgrass, Byrd, Johnson, Seals, Solomon, Douglas, Bales, Scarlett, R. Coleman, Dockery, Carmichael, Walker, Reed, and Thomas) and the agenda was amended. Commissioner Scarlett requested to add Resolution 2023-39 and a budget amendment concerning Sheriff's Department Overtime pay that had not been heard by the budget committee. Commissioner Byrd provided a second and with a Roll Call vote 19-1-1 (in favor: Huffaker, Norton, J. Coleman, Patterson, Brooks, Lowe, Snodgrass, Byrd, Johnson, Seals, Solomon, Douglas, Bales, Scarlett, Dockery, Carmichael, Walker, Reed, and Thomas Commissioner R. Coleman Abstained), the items were **added** to the agenda.

APPROVAL OF THE MINUTES:

Commissioner Solomon moved to approve the minutes of the Jefferson County Board of Commissioners, April 17, 2023, Regular Quarterly Session, April 17, 2023, Beer Board, and June 26, 2023, Special Called Session, seconded by Commissioner Snodgrass. The minutes were **approved** on a Roll Call vote 21-0 (in favor: all present).

APPEARANCE OF CITIZENS:

Tim Seals 5th District – Spoke to explain Resolution 2023-16.

David Seal 9th District – Appreciates support of anti-gender reassignment legislation.

Stephanie Poore 7th District 2225 Piedmont Rd– Spoke in opposition to Lithium Battery Storage facilities.

Michelle Jinnette 2nd District – Spoke in opposition to Battery Storage facilities and requested the commission listen to the will of the people.

Doug Ibbetson 9th District – Spoke to relay calls received to him from area residents and attendees of Piedmont School.

James Knowlan 7th District – Spoke in opposition Battery Storage facilities.

Chris Maish 2nd District – Spoke in opposition to Battery Storage facilities and requested adequate safety measures be in place and paid for by facility owners.

Michelle Light 4th District – Spoke in opposition to Battery Storage facilities.

Melina Faye Gregg Rogers 2nd District – Spoke in opposition to Battery Storage facilities.

Jim C. Pickering 1st District – Spoke to amendments he recommends to Resolution 2023-16.

John Gunn 6th District – Spoke in opposition to Battery Storage facilities.

Annette Loy 6th District – Spoke in favor of gun safety legislation.

Marian Knight 1st District – Spoke in opposition to BESS facilities in A-1. She requested strict guidelines on any such facility.

Beth Nelson 6th District – Spoke in favor of responsible zoning and in opposition of the non-elected public serving on the BZA.

Amy Fox 8th District – Spoke to road upgrades needed to Ponderosa Rd

Jim Fox 8th District – Spoke of the need for road upgrades needed to Ponderosa Rd and requested funding of the same.

Ronald Hunter 8th District – Spoke in opposition to blanket Red Flag laws, and in opposition to the Battery Storage Facilities. States a better method of notification needs to be made.

Ken Morton 10th District – Spoke on the benefits of the Battery Storage Facilities. Requested postponement of these regulations until all information is gathered.

Katheryn Hunter 8th District – Questions why the county should proceed with a Battery Storage Facility.

Mike Foley 1st District – Request that no new land uses be added to A-1 until a comprehensive revamp of the Land Use Plan is completed.

Paul Hammer 1st District – Thanked Commissioners for their support of Pro 2nd Amendment legislation. Questioned the safety of the Battery Facility in the event of a natural disaster.

David Nelson 6th District yields to Taylor D. Forrester – Spoke to amendments needed the BESS Resolution.

Ellen E. Betts 10th District – Stated opposition to Resolution 2023-16

DOCKERY MOTION:

Commissioner Dockery made the following motion: “I Move that we request the planning commission to consider moving Battery Energy Storage System facilities from A-1 zoning to I-1 or I-2 and that they provide more stringent regulations for these facilities to help ensure the health and safety of the employees of the facility and the public.” Commissioner R. Coleman provided a second, during discussion, Commissioner Reed offered an amendment to add that they be located outside of a five-mile radius of any school. Commissioner Walker provided a second. A Roll Call vote was taken on the amendment, and it was **approved** 19-1-1 (in favor: Huffaker, Norton, J. Coleman, Patterson, Brooks, Snodgrass, Byrd, Johnson, Solomon, Blevins, Douglas, Bales, Scarlett, R. Coleman, Dockery, Carmichael, Walker, Reed, and Thomas). A Roll Call vote was taken on Commissioner Dockery’s motion as amended and it was **approved** 18-2-1 (in favor: Huffaker, Norton, J. Coleman, Patterson, Brooks, Snodgrass, Byrd, Johnson, Solomon, Blevins, Douglas, Bales, R. Coleman, Dockery, Carmichael, Walker, Reed, and Thomas, Commissioner Seals Abstained).

Commissioner Dockery made the following motion: “I move we hold a public hearing as soon as possible after public notice requirements are met, and a special called meeting thereafter for the consideration of a six-month

moratorium on the construction of Battery Energy Storage System facilities that shall be enacted to provide adequate time for the Planning Commission to conduct its work. Commissioner Walker provided a second. A Roll Call vote was taken, and the motion was **approved** 16-4-1 (in favor: Huffaker, Norton, J. Coleman, Brooks, Snodgrass, Byrd, Johnson, Solomon, Blevins, Douglas, R. Coleman, Dockery, Carmichael, Walker, Reed, and Thomas, Commissioner Seals Abstained).

RESOLUTION 2023-16:

Commissioner Scarlett moved **Resolution 2023-16** for passage, Commissioner Bales provided a second. During discussion, Commissioner Brooks moved to amend the resolution by adding Item N to Section 2 to read: “A BESS facility shall not be located within a five-mile radius of any Jefferson County School.” Commissioner Douglas provided a second. A Roll Call vote was taken, and the amendment **carried** 17-3-1 (in favor: Huffaker, Norton, J. Coleman, Patterson, Brooks, Snodgrass, Byrd, Johnson, Solomon, Blevins, Douglas, R. Coleman, Dockery, Carmichael, Walker, Reed, and Thomas, Commissioner Seals Abstained). Commissioner Huffaker moved to amend the Resolution by adding Item O to section 2 to read: “A BESS facility shall have fire hydrants installed at the site.” Commissioner R. Coleman provided a second. A Roll Call vote was taken, and the amendment **carried** 16-4-1 (in favor: Huffaker, J. Coleman, Patterson, Brooks, Snodgrass, Byrd, Johnson, Solomon, Blevins, Douglas, R. Coleman, Dockery, Carmichael, Walker, Reed, and Thomas, Commissioner Seals Abstained). Commissioner Bales moved to amend the resolution by adding Section 5 to read: “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”. Commissioner Scarlett provided a second. A Roll Call vote was taken, and the amendment **carried** 20-0-1 (in favor: all present except Commissioner Seals’ abstention). A Roll Call vote was taken on **Resolution 2023-16** as amended and it **carried** 20-0-1 (in favor: all present except Commissioner Seals’ abstention.)

APPROVAL OF NOTARIES & BONDS:

Commissioner Dockery moved to approve the list of notaries as presented, Commissioner Walker seconded the motion. The motion **carried** on a Roll Call vote 20-0-1 (in favor: all present except Commissioner Solomon’s abstention), 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.

Tami Dillon	Bethany S. Hinckley	Robert Lee Bishop	Sheri Widner
Nancy Hazelwood	Kristiana Hamilton	Shelley Garrison	Chris A. Smith
Chelesa D. Bunch	Patsy Gann	Ralph Sherrod	Larry Gourley
Randell Reed	Lisa Lackey Patterson	Melina Gregg Rogers	Katie Williams
Jill L. Molzon	Cynthia Hollett	Rebecca Malone Moak	Cathy Carter
Suzanne Kelly	Tonya Kelley	Mike French	Garrett Payne
Patricia Rada	Charles Rada	Janet Huser	Tana Benson
Mike Norton	Melissa Britt Johnson	Ashley Archer	Sammy Solomon
Michael Natzel	Pamela Walker	Nancy Leann Sutton	Carole Am Bernard
Mirranda Humbard	Phil Shoup	Farrah Newman	Carroll Newman
Megan Shelton	Carolyn C. Voiles	Dorothy Asbury	Brenda Morgan
Miranda Graybeal	Tabitha Ann Tackett	Miranda Michelle Scruggs	

NOMINATING COMMITTEE/ELECTION OF COMMITTEES, BOARDS, & COMMISSIONS

- A. Animal Control Oversight Board: CARE – Linda Helms, President CT Susan Cardwell April 23-June 26
- B. Audit Committee: Gary Jett and Dale Allen July 2023 – July 2025
- C. Building Inspection Board of Appeals: Jimmy Carmichael, Ed Franklin, Tom Lakin, and Chuck Catlett September 2023 – September 2025
- D. Conservation Board: Jimmy Dale Patterson and Bandi Hammer September 2023 – September 2028
- E. Long Range Planning Committee: Jim Snodgrass, Greg Byrd, Terry Dockery, Randy Bales, and Katy Huffaker July 2023 – July 2025

The above-named nominees were moved for approval by the nominating committee, requiring no second. Hearing no nominations from the floor, a Roll Call vote was taken, and the nominees were **approved 20-1** (in favor: Huffaker, Norton, J. Coleman, Patterson, Brooks, Lowe, Snodgrass, Byrd, Johnson, Seals, Solomon, Douglas, Bales, Scarlett, R. Coleman, Dockery, Carmichael, Walker, Reed, and Thomas.)

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

- A. County Mayor, Mark Potts
 - 1. Mayoral Appointments for Confirmation:
 - a. Jefferson Memorial Hospital – Bill Newman July 2023 – July 2026
 - b. Nursing Home Board – Carolyn Voiles July 2023 – July 2026
 - c. Regional Planning Commission/Board of Zoning Appeals – Brian Morgan September 2023 – September 2027

Commissioner Scarlett moved to confirm the above-named appointments as a group. Commissioner Douglas provided a second. A Roll Call vote was taken 17-4 (in favor: Huffaker, J. Coleman, Patterson, Lowe, Snodgrass, Byrd, Johnson, Seals, Solomon, Douglas, Bales, Scarlett, R. Coleman, Dockery, Carmichael, Walker, Reed, and Thomas), and the appointments were **confirmed**.
- B. Circuit Court Clerk, Kevin Poe – 4th Quarter FY 2022-2023 Report: Presented and Filed.
- C. County Clerk, Frank C. Herndon – 4th Quarter/Annual FY 2022-2023 Report: Presented and Filed.
4th Quarter 2022-2023 Wheel Tax Report: Presented and Filed.
- D. Highway Superintendent, Charles Tipton – 4th Quarter FY 2022-2023 Work Acc. Report: Presented and Filed.
- E. Register of Deeds, Ed Stiner – Annual FY 2022-2023 Report: Presented and Filed.
- F. Sheriff, Jeff Coffey – 4th Quarter FY 2022-2023 Report: Presented and Filed.
- G. Trustee, Jennifer Boling Hall – 4th Quarter FY 2022-2023 Report: Presented and Filed.
- H. Jefferson County Constables – 4th Quarter FY 2022-2023 Report: Presented and Filed.
- I. Building Inspector, Rob Wilson – 4th Quarter FY 2022-2023 Permit Report: Presented and Filed.
- J. Director of Schools, Dr. Tommy Arnold – 4th Quarter FY 2022-2023 Report: Presented and Filed.
- K. Emergency Communications District, Executive Director Justin Crowther – 4th Quarter FY 2022-2023 Report: Presented and Filed.
- L. Emergency Medical Services Director, Brad Phillips – 4th Quarter FY 2022-2023 Report: Presented and Filed
- M. Environmental Services Director, Tom Carter – 4th Quarter FY 2022-2023 Report: Presented and Filed.
- N. Finance Director, Jessica Elder
 - 1. May 2023 Financial Reports: Presented and Filed.
 - 2. Jefferson County Bond Rating Upgrade to Aa2: Presented and Filed.
 - 3. Jefferson County Interfund Loan:
 - a. Jefferson County Capital Outlay Note Approval Letter: Presented and Filed.
 - b. Jefferson County Debt Report: Presented and Filed.

4. Debt Management Policy 4.3 Annual Review: Moved for approval by Commissioner Solomon, seconded by Commissioner Scarlett. A Roll Call vote was taken 21-0 (in favor: all present) and the policy was **approved**.
 5. **Resolution 2023-39**, Resolution to discontinue a period of temporary employment for employees of a political subdivision participating in the Tennessee Consolidated Retirement System in accordance with Title 8 Section 34 through 37 of the Tennessee Code Annotated. **Resolution 2023-39** was moved for approval by Commissioner Solomon, seconded by Commissioner Scarlett, a Roll Call vote was taken 20-0-1 (in favor: all present except Commissioner Douglas' abstention) and **Resolution 2023-39** was **approved**.
- O. Health Department, Ashley Lyons – 4th Quarter FY 2022-2023 Report: Presented.
 - P. Office on Aging, Tracy Clayton – 4th Quarter FY 2022-2023 Report: Presented and Filed.
 - Q. Tourism Department Director, Lauren Hurdle – 4th Quarter FY 2022-2023 Report: Presented and Filed.
 - R. UT Extension Jefferson County Director, Karen Nelms – 4th Quarter FY 2022-2023 Report: Presented.
 - S. Veterans Service Office, Curtis Hudson – 4th Quarter FY 2022-2023 Report: Presented and Filed.

REPORTS OF COMMITTEES, BOARDS, & COMMISSIONS:

- A. Budget Committee – Chairman John Neal Scarlett
 1. County Amendments
 - a. General Fund 101 – Amendment #1 Items 1-5: **Approved** on a Roll Call vote 21-0 (in favor: all present).
 - b. General Fund 101 – Amendment #2 Item 1: **Approved** on a Roll Call vote 21-0 (in favor: all present).
 - c. General Fund 101 – Amendment #3 Items 1-2: **Approved** on a Roll Call vote 21-0 (in favor: all present).
 - d. General Fund 101 – Amendment #4 Item 1: **Approved** on a Roll Call vote 21-0 (in favor: all present).
 - e. Law Library Fund 114 – Amendment #1 Item 1: **Approved** on a Roll Call vote 21-0 (in favor: all present).
 - f. TN Opioid Abatement Fund 121 – Amendment #1 Item 1: **Approved** on a Roll Call vote 21-0 (in favor: all present).
 - g. ARPA Grant Fund 127 – Amendment #1 Items 1-2: **Approved** on a Roll Call vote 21-0 (in favor: all present).
 - h. Other Capital Projects Fund 189 – Amendment #1 Item 1: **Approved** on a Roll Call vote 21-0 (in favor: all present).
 - i. General Fund 101 – Amendment #5 Item 1: Sheriff's Department Overtime Pay – Moved for approval by Commissioner Scarlett, seconded by Commissioner Seals, a Roll Call vote was taken, and the amendment **carried** 19-0-2 (in favor: all present except for Commissioners Douglas' and R. Coleman's abstentions).
 2. School Amendments
 - a. General Purpose Fund 141 – Amendment #1 Items 1-5:
 - b. Federal Fund 142 – Amendment #1 Items 1-3:
 - c. Student Nutrition Fund 143 – Amendment #1 Item 1:
 - d. Capital Projects Fund 177 – Amendment #1 Item 1: Fund 141, Fund 142, Fund 143, and Fund 177 were grouped and **approved** on a Roll Call vote 21-0 (in favor: all present).
 3. **Resolution 2023-38** Jefferson County CON Resolution 2023 (Landfill \$2.2 million): A Resolution authorizing the issuance of a general obligation capital outlay note of Jefferson County Tennessee, in a principal amount not to exceed two million two hundred thousand and no/100 dollars (\$2,200,000); making provision for the issuance, sale, and payment of said note, establishing the terms thereof and the disposition of proceeds therefrom; and providing for the levy of tax, if necessary, for the payment of principal thereof and interest thereon. A motion to approve **Resolution 2023-38** was provided by Commissioner Solomon, seconded by

Commissioner R. Coleman. A Roll Call vote was taken 21-0 (in favor: all present) and **Resolution 2023-38** was approved.

NON-PROFIT REPORTS:

- A. Boys & Girls Club of Dumplin Valley CEO, Josh Yarbrough – 3rd & 4th Quarter 2022-2023 Report: Presented.
- B. Jefferson Alliance CEO, Joe Gibson – 4th Quarter 2022-2023 Report: Presented.
- C. Chamber of Commerce President & CEO, Michael Cole – 4th Quarter 2022-2023 Report: Presented.
- D. Companion Animal Rescue & Education – 4th Quarter 2022-2023 Report: Presented.
- E. Chestnut Hill Fire Department, Steve Shults – 4th Quarter 2022-2023 Report: Presented.
- F. Dandridge Fire Department, Andrew Riley – 4th Quarter 2022-2023 Report: Presented.
- G. New Market Fire Department, Frank Solomon – 4th Quarter 2022-2023 Report: Presented.
- H. Parrotts Chapel Fire Department, Marty Richard – 4th Quarter 2022-2023 Report: Presented.
- I. White Pine Fire Department, Chad Cotter – 4th Quarter 2022-2023 Report: Presented.
- J. Jefferson City Public Library – 4th Quarter 2022-2023 Report: Presented.
- K. Parrott-Wood Memorial Library – 4th Quarter 2022-2023 Report: Presented.
- L. White Pine Public Library – 4th Quarter 2022-2023 Report: Presented.

OLD BUSINESS:

None.

NEW BUSINESS:

- A. **Resolution 2023-32**, Resolution to declare as surplus and to authorize the Maintenance Department of Jefferson County to surplus and dispose of said equipment.
- B. **Resolution 2023-33**, Resolution to declare as surplus and to authorize the Maintenance Department of Jefferson County to surplus and dispose of said equipment.
- C. **Resolution 2023-34**, Resolution to declare as surplus and to authorize the Sheriff's Department of Jefferson County to surplus said equipment.
- D. **Resolution 2023-35**, Resolution to declare as surplus and to authorize the Sheriff's Department of Jefferson County to surplus said equipment.
- E. **Resolution 2023-36**, Resolution to declare as surplus and to authorize the Sheriff's Department of Jefferson County to surplus said equipment.
- F. **Resolution 2023-37**, Resolution Regarding Amerimed as to Regulations for the Operation of Ambulance, Convalescent, and Invalid Services in Jefferson County, Tennessee.

Resolutions 2023-32, 2023-33, 2023-34, 2023-35, 2023-36, and 2023-37 were moved as a group by Commissioner Solomon, seconded by Commissioner Johnson, a Roll Call vote was taken 21-0 (in favor: all present) and the **Resolutions** were approved.

- G. **Rule III– Decorum:** Commissioner Brooks proposed the following language to be added to Rule III, Section A, item 9 in the Jefferson County Commission Rules of Procedure: "Commissioners shall speak into their microphone when addressing the chairman, commissioners, and citizens". Commissioner Snodgrass provided a second. A Roll Call vote was taken 12-9 (in favor: Norton, J. Coleman, Patterson, Brooks, Lowe, Snodgrass, Blevins, Douglas, Bales, Dockery, Reed, and Thomas) and the rule change **failed** for a lack of 2/3 majority.

Hearing no further business before the commission, a motion to recess was offered by Commissioner Solomon, a second was offered by Commissioner Seals and with no objections voiced, the meeting was **in recess** at 9:38 PM. The meeting was set to reconvene for an executive session after a scheduled beer board hearing.

Beer Board was called to order at 9:38 PM and adjourned at 9:40 PM.

After the courtroom cleared, Chairman, Mayor Potts reconvened the commission into executive session at 9:41 PM. 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 Katy Huffaker, Janet Norton, Jimmy Dale Patterson, Austin Brooks, Jim Snodgrass, Greg Byrd, John Johnson, Tim Seals, Sammy Solomon, Ransom Douglas, Randy Bales, John Neal Scarlett, Ronny Coleman, Terry Dockery, Jimmy Carmichael, A. J. Walker, Marcus Reed, and Hilda "Heidi" Thomas. Eighteen (8) members were present, three (3) were absent Paul Lowe, Joe Coleman, and Rob Blevins.

County Attorney Doug Drinnon presented a litigation update to commissioners and allowed commissioners to ask questions about pending or threatened litigation. No other items were deliberated or discussed. At the completion of the executive session, and there being no further business to be heard by the board, a motion to adjourn was provided by Commissioner Seals, seconded by Commissioner Solomon, and the meeting was **adjourned** at 9:51 PM.

County Commission Chair, Mayor Mark Potts

County Clerk, Frank C. Herndon

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 27th day of July 2023 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 173 to-wit: Katy Huffaker, Janet Norton, Jimmy Dale Patterson, Austin Brooks, Jim Snodgrass, Greg Byrd, Tim Seals, Sammy Solomon, Robert Blevins, Ransom Douglas, Randy Bales, John Neal Scarlett, Ronny Coleman, Terry Dockery, Jimmy Carmichael, A. J. Walker, Marcus Reed, and Hilda "Heidi" Thomas. Eighteen (18) members were present, three (3) were absent: Joe Coleman, Paul Lowe, and John Johnson.

The Meeting was called to order by Chairman Potts at 6:30 P.M. An invocation was given by Commissioner Marcus Reed, followed by the Pledge of Allegiance led by Commissioner Sammy Solomon.

PUBLIC HEARING

As advertised, a public hearing was held on Resolution 2023-40: John Cummings, Stehpanie Poore, Gary Lindsay, Michelle Light, James Knowlan, Tommie Julian, Alicia Bonora, Chris Maish, Keith Brooks, Doug Ibbetson, Debbie Stadel-Self, Deborah Hayes, and Paul Hardy spoke in favor of the proposed moratorium. Fernando De Samaniego Steta with Plus Power, Paul Rogers with ESG, and James Prentice with Plus Power spoke in opposition to the proposed moratorium. With no further members of the public at the podium, Chairman Mayor Potts declared the public hearing closed at 7:00 P.M. and called to order the Special Called Session advertised to "immediately follow" the public hearing.

APPEARANCE OF CITIZENS

David Nelson 6th District – Spoke in favor of the proposed moratorium.

John Cummings 7th District - Spoke in favor of the proposed moratorium.

James E. Knowlan 7th District – Spoke in favor of the proposed moratorium.

Chris Maish 2nd District - Spoke in favor of the proposed moratorium.

Michelle Light 4th District - Spoke in favor of the proposed moratorium.

RESOLUTION 2023-40

A Resolution directing all county agencies, boards, and commissions not to issue permits or approvals for the development of Battery Energy Storage Systems (BESS) within Jefferson County, Tennessee and declaring a moratorium on such uses. The Resolution was sponsored by Commissioners Dockery and Walker therefore not requiring a motion or second. After discussion, a Roll Call vote was taken 16-1-1 (in favor: Huffaker, Norton, Patterson, Brooks, Snodgrass, Byrd, Solomon, Blevins, Douglas, Bales, Coleman, Dockery, Carmichael, Walker, Reed, and Thomas, Commissioner Seals Abstained) and **Resolution 2023-40** was **approved**.

There being no further business of the called agenda before the Commission, on a motion by Commissioner Norton, seconded by Commissioner Douglas, the meeting was **adjourned** with no objection voiced, 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 31st day of August 2023 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 174 to-wit: Janet Norton, Joe Coleman, Austin Brooks, Jim Snodgrass, Greg Byrd, Tim Seals, Robert Blevins, Ransom Douglas, John Neal Scarlett, Ronny Coleman, Jimmy Carmichael, and Marcus Reed. Twelve (12) members were present, nine (9) were absent: Katy Huffaker, Jimmy Dale Patterson, Paul Lowe, John Johnson, Sammy Solomon, Randy Bales, Terry Dockery, A.J. Walker, and Heidi Tomas.

The Meeting was called to order by Chairman Potts at 6:30 P.M. An invocation was given by Chaplain Joe Coleman, followed by the Pledge of Allegiance led by Commissioner Greg Byrd.

APPEARANCE OF CITIZENS

None.

APPROVAL OF NOTARIES AND BONDS

County Clerk Herndon requested to add the names of Melissa Murphy and James Ray Walker to the list of notaries submitted to commission. Commissioner R. Coleman moved to approve the list of notaries as presented with the requested additions, Commissioner Byrd seconded the motion. The motion **carried** on a Roll Call vote 12-0 (in favor: all present), 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.

Tony Thomas	Travis L. Anders	Dennis Koga	Anthony Paul Collins
Allan Harvey Bibby II	Melissa Murphy	James Ray Walker	

BUDGET AMENDMENTS

Chairman Potts announced that although budget amendments were listed on the special called agenda, none of the amendments had been presented to or approved by the Budget Committee. Action on these amendments would require suspension of the rules for the amendments to be heard. Due to only 12 members being present and 14 members required to suspend the rules, no action was taken on these amendments, and they were rolled to the next scheduled meeting.

NEW BUSINESS

Jefferson County Schools Energy Project – Director of Schools Tommy Arnold presented a proposal from The Perfection Group for lighting and HVAC upgrades for Jefferson County Schools. Director Arnold reported that the School Board had selected the Perfection Group from a pool of vendors for a project total of \$11,820,141. He stated that they additionally approved to apply for an EESI loan for up to \$5,000,000 and submit a formal request for the County Commission to fund the remainder of the project after the EESI loan amount was determined. A discussion session was held where county commissioners asked several questions of Director Arnold and representatives of the Perfection

Group for clarification. Due to a lack of a super majority present, no funding could be committed or approved and no action was taken.

There being no further business of the called agenda before the Commission, on a motion by Commissioner Carmichael, seconded by Commissioner Brooks, the meeting was **adjourned** with no objection voiced, at 7:23 PM.

County Commission Chair, Mayor Mark Potts

County Clerk, Frank C. Herndon

JEFFERSON COUNTY, TENNESSEE

BOARD OF COMMISSIONERS

HONORARY RESOLUTION

AN HONORARY RESOLUTION TO HONOR TIM COLLINS

WHEREAS: Tim Collins, with the Jefferson County Election Commission Department, retired on July 1, 2023, after serving many years of dedicated service; and

WHEREAS: Tim Collins having served the residents of Jefferson County with great dedication, professionalism, and integrity treated all with respect and dignity; and

WHEREAS: Tim Collins is worthy of special recognition and appreciation of all Jefferson County for the many years of faithful service; and

WHEREAS: Tim Collins exemplifies the Volunteer spirit and took great pride in his attention to detail in performing the duties of his job; and

WHEREAS: Tim Collins will be remembered for his outstanding work ethic and dedication to his responsibilities to the citizens of Jefferson County; and

WHEREAS: Tim Collins has served with distinction and will be remembered with appreciation and gratitude; and

BE IT RESOLVED that the Jefferson County Board of Commission present this honorary resolution to Tim Collins and a copy be spread across the minutes of this County Commission to be a permanent record of thanks and gratitude to Tim Collins.

Adopted this 16th day of October 2023

ATTEST:

Frank Herndon, Jefferson County Clerk

APPROVE:

Mark Potts, Commission Chairman and
Mayor of Jefferson County, Tennessee

BOARD OF COMMISSIONERS

HONORARY RESOLUTION

**AN HONORARY RESOLUTION TO COMMEMORATE AND HONOR
RALPH "GENE" ESLINGER FOR HIS PUBLIC SERVICE
TO THE CITIZENS OF JEFFERSON COUNTY**

WHEREAS, Gene Eslinger, served the residents of Jefferson County, Tennessee, with dedication, integrity, and uncompromising principle; and

WHEREAS, Gene Eslinger represented District 6 as a Jefferson County Commissioner for eight years in an ethical and professional manner; and

WHEREAS, Gene Eslinger has dutifully served Jefferson County and its citizens in promoting the well-being and advancement of Jefferson County during both difficult and good times; and

WHEREAS, Gene Eslinger not only loved his family, but loved God, reading his Bible, and attending his church as a longtime member.

WHEREAS, Gene Eslinger, a veteran of the United States Air Force, served his community by operating Roadside Market for 17 years, and working as a dispatcher for 33 years at Walker Trucking; and

WHEREAS, Gene Eslinger will be missed by family and friends, and is worthy of special recognition and appreciation for his years of dedicated service.

NOW, THEREFORE, BE IT RESOLVED, that the Jefferson County Board of Commissioners recognizes and gratefully acknowledges the exemplary spirit, service, leadership, and commitment of Gene Eslinger; and

BE IT FURTHER RESOLVED, that the Jefferson County legislative body commemorates the spirit of a dedicated and cherished colleague who worked tirelessly serving Jefferson County; and

BE IT FURTHER RESOLVED that this honorary resolution be presented to the family of Gene Eslinger and a copy be spread across the minutes of this County Commission meeting to be a permanent record of thanks and gratitude to Gene Eslinger.

Adopted this the 16th day of October 2023

ATTEST:

Frank Herndon, Jefferson County Clerk

APPROVE:

Mark Potts, Commission Chairman and
Mayor of Jefferson County, Tennessee

**JEFFERSON COUNTY, TENNESSEE
HONORARY RESOLUTION**

**AN HONORARY RESOLUTION TO COMMEMORATE AND HONOR
DENNIS EDWARD "COACH" ROACH FOR HIS PUBLIC SERVICE**

WHEREAS, Dennis Edward "Coach" Roach, an educator, coach, American politician, former Republican member of the Tennessee House of Representatives represented District 35 from 1995 to 2015. He faithfully served the residents of Grainger, Jefferson, and Claiborne counties with dedication, integrity, and uncompromising principal; and

WHEREAS, Dennis Roach not only loved his family but loved God and demonstrated his true Christian spirit by serving others. He was a lifelong member of Blue Springs Baptist Church where he established the nursing home ministry, served as a deacon as well as leading a weekly class with the men of the church, and an active participant of The Gideons International. He was a true public servant and example of the volunteer spirit; and

WHEREAS, Dennis Roach, as an educator, was a positive influence in the lives of the many students and athletes he taught. He was Coach of the year eleven times and will be long remembered with love, respect, and admiration; and

WHEREAS, Dennis Roach will be remembered as an exceptional member of the Republican Party, loving husband, father, grandparent, brother, uncle, and special friend. His kindness, generosity and good humor will always be cherished memories; and

NOW, THEREFORE BE IT RESOLVED that the Board of Commissioners of Jefferson County, Tennessee recognizes and gratefully acknowledges the exemplary spirit, outstanding leadership, and commitment; and

BE IT FUTHER RESOLVED that the Jefferson County legislative body commemorates a dedicated and cherished colleague who worked tirelessly serving Jefferson, Grainger, and Claiborne counties; and

BE IT FURTHER RESOLVED that this honorary resolution be presented to the family of Dennis Edward "Coach" Roach and a copy be spread across the minutes of the County Commission meeting to be a permanent record of thanks and gratitude.

Adopted this the 16th day of October 2023

ATTEST:

Frank Herndon, Jefferson County Clerk

APPROVED:

Mark Potts, Commission Chairman and
Mayor of Jefferson County, Tennessee

JEFFERSON COUNTY CLERK
 NOTARY - EXPIRATION REPORT
 10/31/2023 - 02/01/2024

NAME	EXPIRATION	HOME ADDRESS	HOME PHONE	EMPLOYER	BUSINESS ADDRESS	BUSINESS PHONE
1. YVETTE GREENE	12/2/2023	5125 COPPER RIDGE RD MORRISTOWN TN 37814	423.587.2642	TARR CHEVROLET	304 E BROADWAY JEFFERSON CITY TN 37760	865.475.3838
2. PAMELA W. ALDRED	12/2/2023	4049 WILLOW WAY MORRISTOWN TN 37814	423.581.6716	FIRST PEOPLES BANK	630 E BROADWAY BLVD JEFFERSON CITY TN 37760	865.475.4646
3. MECHELLE RENEE DOCKERY	12/23/2023	837 MINE ROAD NEW MARKET TN 37820	865-475-4731	FIVE RIVERS HYDRAULICS	1006 WEST OLD A.J. HIGHWAY NEW MARKET TN 37820	865-475-4731
4. LAURA STRANGE	12/2/2023	101 DANDELION DR NEWPORT TN 37821	423-721-0436	US BANK	149 E BROADWAY BLVD JEFFERSON CITY TN 37760	865-475-9048
5. DAVID R. LOCKHART	1/24/2024	515 BRUNER RD STRAWBERRY PLAINS TN 37871	865.933.3888	CLAUDE WILLIAMS BROKERAGE CO	1121 POPLAR VIEW LN COLLIERVILLE TN 38017	901.854.6737
6. HILLARY RENEAU	12/2/2023	628 BRIAR WOOD DR DANDRIDGE TN 37725	865-740-0036	TRUE CORE BEHAVIORAL- MOUNTAIN	809-PEAL LANE DANDRIDGE TN 37725	865-484-4124
7. DEBRA LYNN CHEEK	11/22/2023	910 NICHOLS RD DANDRIDGE TN 37725	865.567.8039	NEW VISION	PO BOX 987 WHITE PINE TN 37890	865.712.7462
8. LISA G. HUMPHREY	12/23/2023	2250 BEACON RD MORRISTOWN TN 37813	865.850.5696	FIRST PEOPLES BANK	630 E BROADWAY BLVD JEFFERSON CITY TN 37760	865.475.4646
9. RHONDA LYKE	12/13/2023	451 CASEY LN STRAWBERRY PLAINS TN 37871	865.933.1144	JEFFERSON COUNTY HIGH SCHOOL	115 W DUMPLIN VALLEY RD DANDRIDGE TN 37725	865.397.7384
10. MARY JAYNE LAMB	12/2/2023	1169 ROCKTOWN RD TALBOTT TN 37877	865.475.8923	FIRSTBANK	1013 S HWY 92 DANDRIDGE TN 37725	865.397.0050
11. MELISSA MURRAY	12/2/2023	169 BICENTENNIAL DR JEFFERSON CITY TN 37760	865.809.5992	JEFFERSON COUNTY E-911	581 W OLD AJ HWY NEW MARKET TN 37820	865.475.4911
12. ANDREA BELCHER	1/27/2024	2074 PLEASANT RIDGE SCHOOL RD TALBOTT TN 37877	865.314.3151	CONSUMER CREDIT UNION	1075 N CHUCKY PL JEFFERSON CITY TN 37760	865.475.2874
13. TANYA LOWELL	1/27/2024	468 FILET LN DANDRIDGE TN 37725	239.745.1291	WESTCARE	207 WEST MAIN ST DANDRIDGE TN 37725	865.234.7030
14. TONI A. CAPRIO	1/27/2024	550 PROVIDENCE DRIVE JEFFERSON CITY TN 37760	865-471-7793	JEFFERSON COUNTY (ENVIRONMENTA	202 W. MAIN STREET DANDRIDGE TN 37760	865-397-1617
15. AMBER BURKE	1/27/2024	406 ENGLISH DR TALBOTT TN 37877	865.363.9821	TODD MOUNTS STATE FARM	1004 N HWY 92 JEFFERSON CITY TN 37760	865.475.2282
16. JASON SLADE CLAIBORNE	1/24/2024	2642 E. HWY. 25 70 DANDRIDGE TN 37725	865-322-2211	RESTHAVEN MEMORIAL GARDENS	2642 E. HWY. 25 70 DANDRIDGE TN 37725	865-509-3263

BATCH # PENDING

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 OCTOBER 16, 2023 MEETING OF THE GOVERNING BODY:

NAME	HOME ADDRESS	HOME PHONE	BUSINESS ADDRESS	BUSINESS PHONE	SURETY
1. KEISHA MONROE	703 CYNTHIA DR JEFFERSON CITY TN 37760	865-322-2296	3107 CIRCLE DR WHITE PINE TN 37890		
2. TYLER RATLIFF	914 HIGHWAY 421 BLEDSOE KY 408108301	606-505-6127	376 MORGAN WAY DANDRIDGE TN 377253100	865-940-4222	10,000
3. CHRISTOPHER L LETO	640 COILE RD JEFFERSON CITY TN 37760	813-763-7941			
4. MELISSA BRITT	847 PARSONAGE RD WHITE PINE TN 37890	865-919-5657	721 E BROADWAY BLVD JEFFERSON CITY TN 37760	865-919-5657	
5. GINA FERRELL	1529 CLINCH VIEW CIRCLE JEFFERSON CITY TN 37760	865-282-6043	153 E BROADWAY BLVD JEFFERSON CITY TN 37760	865.475.9909	
6. ELIZABETH MCHUGH	243 EAGLE VIEW DR DANDRIDGE TN 37725	954-224-4710			
7. RICHARD SESSIONS	243 EAGLE VIEW DR DANDRIDGE TN 37725	954-553-2087			

SIGNATURE

CLERK OF THE COUNTY OF JEFFERSON, TENNESSEE

DATE

101	Account	Description	Year-To-Date			Month-To-Date		
			Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
	Revenues							
40110	40110	Current Property Tax	12,530,538.00	56,252.60	-0.45%	1,044,211.50	(1,142.40)	0.11%
40120	40120	Trustee's Collections - Prior Year	263,801.00	(76,238.58)	28.90%	21,983.42	(18,843.98)	85.72%
40125	40125	Trustee's Collections - Bankruptcy	0.00	(404.04)	0.00%	0.00	(61.17)	0.00%
40130	40130	Cir Clk/Clk & Master Collections-Pr Yr	250,000.00	(13,057.69)	5.22%	20,833.33	(13,057.69)	62.68%
40140	40140	Interest And Penalty	25,000.00	(5,610.15)	22.44%	2,083.33	(1,594.00)	76.51%
40150	40150	Pick-Up Taxes	25,000.00	(900.40)	3.60%	2,083.33	(900.40)	43.22%
40162	40162	Payments In Lieu Of Taxes-Local	35,000.00	0.00	0.00%	2,916.67	0.00	0.00%
40210	40210	Local Option Sales Tax	2,203,827.00	(224,871.49)	10.20%	183,652.25	(436,171.61)	237.50%
40220	40220	Hotel/Motel Tax	450,000.00	(54,713.31)	12.16%	37,500.00	(147,350.76)	392.94%
40250	40250	Litigation Tax - General	82,800.00	(8,353.42)	10.09%	6,900.00	(8,353.42)	121.06%
40266	40266	Litigation Tax-Jail, Wrkhs,	138,000.00	(10,680.63)	7.74%	11,500.00	(10,680.63)	92.88%
40270	40270	Business Tax	515,000.00	(8,340.02)	1.62%	-42,916.67	(8,340.02)	19.43%
40320	40320	Bank Excise Tax	20,000.00	0.00	0.00%	1,666.67	0.00	0.00%
40330	40330	Wholesale Beer Tax	185,000.00	1,141.70	-0.62%	15,416.67	(43,483.04)	282.05%
41110	41110	Marriage Licenses	2,500.00	(294.50)	11.78%	208.33	(294.50)	141.36%
41140	41140	Cable TV Franchise	110,000.00	0.00	0.00%	9,166.67	0.00	0.00%
41510	41510	Beer Permits	2,500.00	0.00	0.00%	208.33	0.00	0.00%
41520	41520	Building Permits	325,000.00	(112,234.00)	34.53%	27,083.33	(66,258.00)	244.64%
41590	41590	Other Permits	165,000.00	(28,825.00)	17.47%	13,750.00	(16,295.00)	118.51%
42110	42110	Fines - Circuit Court	46,500.00	(2,794.40)	6.01%	3,875.00	(1,765.90)	45.57%
42120	42120	Officers Costs - Sheriff Fees	10,000.00	(1,499.58)	15.00%	833.33	(653.07)	78.37%
42141	42141	Drug Court Fees - Circuit Court	5,000.00	0.00	0.00%	416.67	0.00	0.00%
42150	42150	Jail Fees - Circuit Court	3,000.00	(123.03)	4.10%	250.00	(70.54)	28.22%
42180	42180	DUI Treatment Fines	150.00	0.00	0.00%	12.50	0.00	0.00%
42190	42190	Data Entry Fee - Circuit Court	4,000.00	(482.00)	12.05%	333.33	(189.00)	56.70%
42191	42191	Courtroom Security Fee- Circuit Court	0.00	(0.95)	0.00%	0.00	(0.95)	0.00%
42310	42310	County Fines	125,000.00	(11,680.67)	9.34%	10,416.67	(6,770.25)	64.99%
42311	42311	Fines For Littering	0.00	(47.50)	0.00%	0.00	0.00	0.00%
42320	42320	Officers Costs	70,000.00	(9,001.72)	12.86%	5,833.33	(3,966.25)	67.99%
42330	42330	Games And Fish Fines	1,700.00	(81.00)	4.76%	141.67	(81.00)	57.18%
42341	42341	General Sessions Court - Drug Court	15,000.00	(1,325.72)	8.84%	1,250.00	0.00	0.00%
42350	42350	Jail Fees	50,000.00	(9,933.19)	19.87%	4,166.67	(4,847.37)	116.34%
42380	42380	DUI Treatment Fines	10,000.00	(2,091.86)	20.92%	833.33	(1,092.50)	131.10%
42390	42390	Data Entry Fee - General Sessions	20,000.00	(3,645.25)	18.23%	1,666.67	(1,637.25)	98.24%
42391	42391	Courtroom Security Fee	2,000.00	(499.22)	24.96%	166.67	(263.62)	158.17%
42410	42410	Fines - Juvenile Court	6,000.00	(912.25)	15.20%	500.00	(461.00)	92.20%
42420	42420	Officers Costs	6,500.00	(857.85)	13.20%	541.67	(587.10)	108.39%

101	Account	Description	Year-To-Date			Month-To-Date		
			Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
	General							
42441	Drug Court Fees		0.00	(224.20)	0.00%	0.00	0.00	0.00%
42490	Data Entry Fee - Juvenile Court		800.00	(236.00)	29.50%	66.67	(176.00)	264.00%
42520	Officers Costs - Chancery Court		1,000.00	(9.50)	0.95%	83.33	(3.80)	4.56%
42530	Data Entry Fee - Chancery Court		5,000.00	(964.00)	19.28%	416.67	(312.00)	74.88%
42872	Victims Assistance Assessments		38,000.00	(6,394.75)	16.83%	3,166.67	(3,433.25)	108.42%
42990	Other Fines, Forfeitures, And Penalties		10,000.00	0.00	0.00%	833.33	0.00	0.00%
43120	Patient Charges		3,972,404.00	(305,941.04)	7.70%	331,033.67	(282,630.01)	85.38%
43190	Other General Service Charges		2,500.00	(575.00)	23.00%	208.33	(150.00)	72.00%
43350	Copy Fees		1,000.00	(31.25)	3.13%	83.33	(17.50)	21.00%
43360	Library Fees		0.00	(297.00)	0.00%	0.00	(297.00)	0.00%
43370	Telephone Commissions		80,000.00	(8,580.19)	10.73%	6,666.67	(4,598.65)	68.98%
43383	Additional Fees - Tiling and		0.00	(9,843.00)	0.00%	0.00	(4,806.00)	0.00%
43392	Data Processing Fee -Register		15,000.00	(3,248.00)	21.65%	1,250.00	(1,738.00)	139.04%
43394	Data Processing Fee - Sheriff		7,000.00	(719.15)	10.27%	583.33	(304.95)	52.28%
43395	Sexual Offender Registration Fee-		4,000.00	(600.00)	15.00%	333.33	(300.00)	90.00%
43396	Data Processing Fee - County Clerk		1,000.00	(472.00)	47.20%	83.33	(248.00)	297.60%
43397	Subscription & Electronic Filing Fee-		12,052.00	(4,100.00)	34.02%	1,004.33	(200.00)	19.91%
43399	Vehicle Insurance Coverage and		0.00	(480.00)	0.00%	0.00	(235.00)	0.00%
44120	Lease/Rentals		7,200.00	(643.00)	8.93%	600.00	(642.00)	107.00%
44131	Commissary Sales		30,000.00	(3,788.69)	12.63%	2,500.00	(3,788.69)	151.55%
44140	Sale Of Maps		0.00	(5.25)	0.00%	0.00	(5.00)	0.00%
44146	E-Rate Funding		960.00	(3,215.99)	335.00%	80.00	(3,215.99)	4,019.99%
44170	Miscellaneous Refunds		181,671.50	(1,023.81)	0.56%	15,139.29	(1,023.81)	6.76%
44180	Expenditure Credits		0.00	(851.80)	0.00%	0.00	(467.40)	0.00%
44530	Sale Of Equipment		1,000.00	0.00	0.00%	83.33	0.00	0.00%
44570	Contributions & Gifts		0.00	(250.00)	0.00%	0.00	0.00	0.00%
44990	Other Local Revenues		648,339.00	(1,352.38)	0.21%	54,028.25	(1,352.38)	2.50%
45110	County Clerk		850,000.00	0.00	0.00%	70,833.33	0.00	0.00%
45190	Trustee		1,098,000.00	0.00	0.00%	91,500.00	0.00	0.00%
45510	County Clerk		0.00	(78,599.34)	0.00%	0.00	(78,599.34)	0.00%
45520	Circuit Court Clerk		190,000.00	(10,214.62)	5.38%	15,833.33	(10,214.62)	64.51%
45540	General Sessions Court Clerk		390,000.00	(28,480.57)	7.30%	32,500.00	(28,480.57)	87.63%
45550	Clerk And Master		125,000.00	(7,428.41)	5.94%	10,416.67	(7,428.41)	71.31%
45560	Juvenile Court Clerk		30,000.00	(1,991.26)	6.64%	2,500.00	(1,991.26)	79.65%
45580	Register of Deeds		280,000.00	(30,713.99)	10.97%	23,333.33	(30,713.99)	131.63%
45590	Sheriff		20,000.00	(1,494.48)	7.47%	1,666.67	(1,494.48)	89.67%
45610	Trustee		0.00	(43,534.04)	0.00%	0.00	(43,534.04)	0.00%
46110	Juvenile Services Program		5,000.00	0.00	0.00%	416.67	0.00	0.00%

101	General	Account	Description	Year-To-Date			Month-To-Date		
				Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
46140			Aging Programs	11,562.00	(944.00)	8.16%	963.50	(944.00)	97.98%
46210			Law Enforcement Training Programs	40,800.00	0.00	0.00%	3,400.00	0.00	0.00%
46310			Health Department Programs	331,449.00	0.00	0.00%	27,620.75	0.00	0.00%
46430			Litter Program	52,700.00	0.00	0.00%	4,391.67	0.00	0.00%
46835			Vehicle Certificate Of Title Fees	10,000.00	(974.35)	9.74%	833.33	(974.35)	116.92%
46852			State Revenue Sharing -	50,000.00	(8,609.45)	17.22%	4,166.67	(4,233.18)	101.60%
46855			State Shared Sports Gaming Privilege	0.00	(15,328.20)	0.00%	0.00	(15,328.20)	0.00%
46915			Contracted Prisoner Board	730,000.00	0.00	0.00%	60,833.33	(65,231.00)	107.23%
46960			Registrar's Salary Supplement	15,000.00	0.00	0.00%	1,250.00	0.00	0.00%
46980			Other State Grants	1,139,405.80	(135,132.90)	11.86%	94,950.48	(135,132.90)	142.32%
46990			Other State Revenues	17,700.00	(7,514.71)	42.46%	1,475.00	(7,514.71)	509.47%
47220			Civil Defense Reimbursement	39,150.00	0.00	0.00%	3,262.50	0.00	0.00%
47235			Homeland Security Grants	36,000.00	0.00	0.00%	3,000.00	0.00	0.00%
47240			Medical	150,000.00	0.00	0.00%	12,500.00	0.00	0.00%
47590			Other Federal Through State	151,998.00	(7,687.99)	5.06%	12,666.50	(7,687.99)	60.70%
47715			Tax Credit Bond Rebate	484,368.00	0.00	0.00%	40,364.00	0.00	0.00%
47990			Other Direct Federal Revenue	80,390.00	(5,743.48)	7.14%	6,699.17	(5,743.48)	85.73%
48130			Contributions	161,937.00	(5,250.00)	3.24%	13,494.75	(5,250.00)	38.90%
48610			Donations	0.00	(1,500.00)	0.00%	0.00	0.00	0.00%
48990			Other	0.00	(24.35)	0.00%	0.00	(24.35)	0.00%
48991			Opioid Settlement Funds - Past	0.00	(29,934.72)	0.00%	0.00	(29,934.72)	0.00%
49700			Insurance Recovery	60,000.00	(16,501.70)	27.50%	5,000.00	(16,501.70)	330.03%
49800			Transfers In	393,300.00	0.00	0.00%	32,775.00	0.00	0.00%
			Total Revenues	29,666,502.30	(1,323,553.68)	4.46%	2,472,208.53	(1,602,115.14)	64.81%
Expenditures									
51100			County Commission	(300,795.00)	123,578.17	41.08%	(25,066.25)	14,229.30	56.77%
51210			Board Of Equalization	(3,000.00)	0.00	0.00%	(250.00)	0.00	0.00%
51300			County Mayor/Executive	(296,653.00)	55,264.88	18.63%	(24,721.08)	24,032.15	97.21%
51500			Election Commission	(410,113.00)	76,687.06	18.70%	(34,176.08)	24,452.89	71.55%
51600			Register Of Deeds	(398,561.00)	67,538.93	16.95%	(33,213.42)	36,939.27	111.22%
51750			Zoning Compliance	(160,598.00)	33,394.88	20.79%	(13,383.17)	13,857.13	103.54%
51800			County Buildings	(1,128,580.00)	508,167.21	45.03%	(94,048.33)	126,374.66	134.37%
51810			Maintenance Garage	(544,748.00)	165,257.76	30.34%	(45,395.67)	22,271.19	49.06%
51910			Preservation Of Records	(10,500.00)	2,238.40	21.32%	(875.00)	741.40	84.73%
52100			Accounting And Budgeting	(1,122,100.00)	213,710.86	19.05%	(93,508.33)	97,120.38	103.86%
52300			Property Assessor's Office	(727,041.00)	103,758.54	14.27%	(60,586.75)	56,399.88	93.09%
52400			County Trustee's Office	(377,970.00)	74,618.27	19.74%	(31,497.50)	30,936.42	98.22%
52500			County Clerk's Office	(996,931.00)	217,131.23	21.78%	(83,077.58)	86,692.68	104.35%

101	General	Account	Description	Year-To-Date			Month-To-Date		
				Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
52600			Information Technology	(129,675.00)	58,731.03	45.29%	(10,806.25)	3,045.53	28.18%
52900			Other Finance	(654,251.00)	110,065.42	16.82%	(54,520.92)	9,146.41	16.78%
53100			Circuit Court	(979,367.32)	222,501.80	22.72%	(81,613.94)	94,308.70	115.55%
53300			General Sessions Court	(339,705.13)	80,197.53	23.61%	(28,308.76)	26,844.03	94.83%
53330			Drug Court	(30,150.00)	0.00	0.00%	(2,512.50)	0.00	0.00%
53400			Chancery Court	(291,526.00)	59,962.95	20.57%	(24,293.83)	25,215.76	103.79%
53500			Juvenile Court	(441,178.87)	112,759.17	25.56%	(36,764.91)	41,424.35	112.67%
53900			Other Administration Of Justice	(12,500.00)	0.00	0.00%	(1,041.67)	0.00	0.00%
53930			Victim Assistance Programs	(103,757.00)	10,825.05	10.43%	(8,646.42)	4,992.06	57.74%
54110			Sheriff's Department	(6,340,394.50)	1,578,524.94	24.90%	(528,366.21)	505,649.52	95.70%
54140			Wheel Tax Officer	(20,357.00)	3,002.44	14.75%	(1,696.42)	1,501.22	88.49%
54160			Administration Of The Sexual Offender	(15,000.00)	0.00	0.00%	(1,250.00)	0.00	0.00%
54210			Jail	(3,475,742.00)	1,320,097.10	37.98%	(289,645.17)	556,884.51	192.26%
54220			Workhouse	(160,494.00)	16,911.83	10.54%	(13,374.50)	7,330.02	54.81%
54410			Civil Defense	(114,656.00)	18,947.45	16.53%	(9,554.67)	10,164.30	106.38%
54510			Building Inspection	(148,075.00)	24,230.48	16.36%	(12,339.58)	13,443.94	108.95%
54710			Public Safety Grants Program	(36,000.00)	0.00	0.00%	(3,000.00)	0.00	0.00%
54900			Other Public Safety	(937,718.00)	234,429.50	25.00%	(78,143.17)	234,429.50	300.00%
55110			Local Health Center	(415,595.00)	50,626.62	12.18%	(34,632.92)	28,696.56	82.86%
55120			Rabies And Animal Control	(147,531.00)	19,689.20	13.35%	(12,294.25)	5,757.49	46.83%
55130			Ambulance/Emergency Medical	(6,262,288.00)	1,477,024.36	23.59%	(521,857.33)	461,440.30	88.42%
55720			Sanitation Education/Information	(81,640.00)	17,291.09	21.18%	(6,803.33)	6,314.57	92.82%
55900			Dept. Of Environment	(187,342.00)	28,571.53	15.25%	(15,611.83)	14,894.54	95.41%
56300			Senior Citizens Assistance	(253,403.00)	44,590.85	17.60%	(21,116.92)	24,042.66	113.85%
56500			Libraries	(651,067.80)	140,376.18	21.56%	(54,255.65)	59,092.27	108.91%
57100			Agricultural Extension Service	(199,551.00)	3,074.38	1.54%	(16,629.25)	2,894.21	17.40%
57500			Soil Conservation	(100,488.00)	9,963.68	9.92%	(8,374.00)	4,933.21	58.91%
58110			Tourism	(465,111.00)	128,886.06	27.71%	(38,759.25)	41,862.99	108.01%
58300			Veterans' Services	(50,940.00)	8,636.92	16.96%	(4,245.00)	4,851.95	114.30%
58500			Contributions To Other Agencies	(1,223,591.00)	303,158.25	24.78%	(101,965.92)	104,935.00	102.91%
99100			Transfers Out	(782,690.97)	393,322.97	50.25%	(65,224.25)	150,000.00	229.98%
Total			Expenditures	(31,529,375.59)	8,117,744.97	25.75%	(2,627,447.97)	2,978,142.95	113.35%
Total	101		General	(1,862,873.29)	6,794,191.29	364.72%	(155,239.44)	1,376,027.81	886.39%

Account	Description	Year-To-Date		Month-To-Date		% of Avg
		Budget Estimate	Actual	Estimate Avg/Mth	Actual	
112	Courthouse & Jail Maintenance					
Revenues						
40266	Litigation Tax-Jail, Wrkhse,	40,000.00	(4,059.37)	3,333.33	(4,059.37)	121.78%
Total	Revenues	40,000.00	(4,059.37)	3,333.33	(4,059.37)	121.78%
Expenditures						
52900	Other Finance	(1,000.00)	87.71	(83.33)	40.59	48.71%
Total	Expenditures	(1,000.00)	87.71	(83.33)	40.59	48.71%
Total 112	Courthouse & Jail Maintenance	39,000.00	(3,971.66)	3,250.00	(4,018.78)	123.65%

Jefferson County Finance
 Summary Financial Statement by Sub-Fund
 August 2023

Account	Description	Year-To-Date		% of Budget	Estimate Avg/Mth	Month-To-Date		% of Avg
		Budget Estimate	Actual			Actual	Actual	
114	Law Library							
Revenues								
40260	Litigation Tax - Special Purpose	11,868.00	(1,093.59)	9.21%	989.00	(1,093.59)	110.58%	
49800	Transfers In	20,000.00	0.00	0.00%	1,666.67	0.00	0.00%	
	Total Revenues	31,868.00	(1,093.59)	3.43%	2,655.67	(1,093.59)	41.18%	
Expenditures								
52900	Other Finance	(138.00)	22.19	16.08%	(11.50)	10.94	95.13%	
54210	Jail	(13,200.00)	11,730.00	88.86%	(1,100.00)	0.00	0.00%	
	Total Expenditures	(13,338.00)	11,752.19	88.11%	(1,111.50)	10.94	0.98%	
Total 114	Law Library	18,530.00	10,658.60	-57.52%	1,544.17	(1,082.65)	70.11%	

Account	Description	Year-To-Date			Month-To-Date		
		Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
116	Solid Waste/Sanitation						
Revenues							
40110	Current Property Tax	2,179,224.00	8,377.32	-0.38%	181,602.00	(198.68)	0.11%
40120	Trustee's Collections - Prior Year	51,514.00	(11,392.08)	22.11%	4,292.83	(2,815.79)	65.59%
40125	Trustee's Collections - Bankruptcy	0.00	(60.38)	0.00%	0.00	(9.14)	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	40,000.00	(1,951.15)	4.88%	3,333.33	(1,951.15)	58.53%
40140	Interest And Penalty	10,000.00	(838.31)	8.38%	833.33	(238.16)	28.58%
40150	Pick-Up Taxes	2,500.00	(156.59)	6.26%	208.33	(156.59)	75.16%
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%
44145	Sale Of Recycled Materials	140,000.00	56,863.76	-40.62%	11,666.67	0.00	0.00%
49800	Transfers In	0.00	(150,000.00)	0.00%	0.00	(150,000.00)	0.00%
Total	Revenues	2,426,238.00	(99,157.43)	4.09%	202,186.50	(155,369.51)	76.84%
Expenditures							
55731	Waste Pickup	(2,422,539.00)	281,032.82	11.60%	(201,878.25)	99,465.50	49.27%
Total	Expenditures	(2,422,539.00)	281,032.82	11.60%	(201,878.25)	99,465.50	49.27%
Total	116	3,699.00	181,875.39	-4,916.88%	308.25	(55,904.01)	18,135.

Account	Description	Year-To-Date		% of Budget	Estimate Avg/Mth	Month-To-Date		% of Avg
		Budget Estimate	Actual			Actual	Actual	
121	Special Purpose - TN Opioid Abatement Fund							
Revenues								
49800	Transfers In	243,322.97	(243,322.97)	100.00%	20,276.91	0.00	0.00%	
	Total Revenues	243,322.97	(243,322.97)	100.00%	20,276.91	0.00	0.00%	
Expenditures								
58400	Other Charges	(14,000.00)	14,000.00	100.00%	(1,166.67)	0.00	0.00%	
	Total Expenditures	(14,000.00)	14,000.00	100.00%	(1,166.67)	0.00	0.00%	
Total	121 Special Purpose - TN Opioid Abatement	229,322.97	(229,322.97)	100.00%	19,110.25	0.00	0.00%	

Account	Description	Year-To-Date		Month-To-Date		% of Avg
		Budget Estimate	Actual	Estimate Avg/Mth	Actual	
122	Drug Control					
Revenues						
42140	Drug Control Fines - Circuit Court	7,000.00	(87.40)	583.33	(87.40)	14.98%
42141	Drug Court Fees - Circuit Court	0.00	(70.30)	0.00	(70.30)	0.00%
42340	Drug Control Fines - General Sessions	10,000.00	(831.25)	833.33	(831.25)	99.75%
42341	General Sessions Court - Drug Court	0.00	(966.15)	0.00	(966.15)	0.00%
42910	Proceeds From Confiscated Property	10,000.00	0.00	833.33	0.00	0.00%
	Total Revenues	27,000.00	(1,955.10)	2,250.00	(1,955.10)	86.89%
Expenditures						
54150	Drug Enforcement	(38,400.00)	7,878.43	(3,200.00)	19.54	0.61%
	Total Expenditures	(38,400.00)	7,878.43	(3,200.00)	19.54	0.61%
Total 122	Drug Control	(11,400.00)	5,923.33	(950.00)	(1,935.56)	-203.74%

Account	Description	Year-To-Date		Month-To-Date		% of Avg
		Budget Estimate	Actual	Estimate Avg/Mth	Actual	
127	American Rescue Plan Act Grant					
Revenues						
47409	American Rescue Plan Act Grant -	5,092,740.00	0.00	424,395.00	0.00	0.00%
	Total Revenues	5,092,740.00	0.00	424,395.00	0.00	0.00%
Expenditures						
58831	American Rescue Plan Act Grant #1	(3,441,333.35)	239,300.54	(286,777.78)	28,870.54	10.07%
58836	American Rescue Plan Act Grant -	(4,982,000.00)	0.00	(415,166.67)	0.00	0.00%
91401	American Rescue Plan Act Grant #1	(41,478.25)	150.00	(3,456.52)	150.00	4.34%
91402	American Rescue Plan Act Grant #1	(5,200.00)	0.00	(433.33)	0.00	0.00%
	Total Expenditures	(8,470,011.60)	239,450.54	(705,834.30)	29,020.54	4.11%
Total 127	American Rescue Plan Act Grant	(3,377,271.60)	239,450.54	(281,439.30)	29,020.54	10.31%

Account	Description	Year-To-Date			Month-To-Date		
		Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
128	Other Special Revenue Fund						
Revenues							
44110	Interest Earned	4,000.00	(1,585.07)	39.63%	333.33	(1,585.07)	475.52%
44120	Lease/Rentals	852,002.00	(70,833.50)	8.31%	71,000.17	0.00	0.00%
	Total Revenues	856,002.00	(72,418.57)	8.46%	71,333.50	(1,585.07)	2.22%
Expenditures							
52900	Other Finance	(9,500.00)	743.42	7.83%	(791.67)	15.85	2.00%
	Total Expenditures	(9,500.00)	743.42	7.83%	(791.67)	15.85	2.00%
Total 128	Other Special Revenue Fund	846,502.00	(71,675.15)	8.47%	70,541.83	(1,569.22)	2.22%

Account	Description	Year-To-Date			Month-To-Date		
		Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
131	Highway/Public Works						
Revenues							
40110	Current Property Tax	2,860,232.00	11,614.23	-0.41%	238,352.67	(260.77)	0.11%
40120	Trustee's Collections - Prior Year	68,685.00	(15,773.57)	22.97%	5,723.75	(3,898.76)	68.12%
40125	Trustee's Collections - Bankruptcy	0.00	(83.59)	0.00%	0.00	(12.66)	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	55,790.00	(2,701.59)	4.84%	4,649.17	(2,701.59)	58.11%
40140	Interest And Penalty	13,600.00	(1,160.61)	8.53%	1,133.33	(329.72)	29.09%
40150	Pick-Up Taxes	3,000.00	(205.53)	6.85%	250.00	(205.53)	82.21%
40162	Payments In Lieu Of Taxes-Local	5,765.00	0.00	0.00%	480.42	0.00	0.00%
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	(600.00)	1.09%	4,583.33	(600.00)	13.09%
46420	State Aid Program	350,000.00	0.00	0.00%	29,166.67	0.00	0.00%
46920	Gasoline And Motor Fuel Tax	1,596,658.00	(204,676.57)	12.82%	133,054.83	(204,676.57)	153.83%
46930	Petroleum Special Tax	35,650.00	(3,019.33)	8.47%	2,970.83	(3,019.33)	101.63%
49700	Insurance Recovery	0.00	(4,750.00)	0.00%	0.00	(4,750.00)	0.00%
	Total Revenues	5,046,380.00	(221,356.56)	4.39%	420,531.67	(220,454.93)	52.42%
Expenditures							
61000	Administration	(329,745.00)	63,261.36	19.18%	(27,478.75)	27,772.93	101.07%
62000	Highway And Bridge Maintenance	(2,799,297.00)	799,089.08	28.55%	(233,274.75)	214,836.88	92.10%
63100	Operation And Maintenance Of	(1,223,872.00)	491,303.14	40.14%	(101,989.33)	44,552.75	43.68%
63400	Quarry Operations	(933,330.00)	105,235.41	11.28%	(77,777.50)	78,950.53	101.51%
63500	Asphalt Plant Operations	(32,600.00)	5,933.83	18.20%	(2,716.67)	4,333.83	159.53%
65000	Other Charges	(137,922.00)	64,860.72	47.03%	(11,493.50)	(118,946.94)	-1,034.91%
66000	Employee Benefits	(121,149.00)	121,149.00	100.00%	(10,095.75)	121,149.00	1,200.00%
68000	Capital Outlay	(91,662.00)	0.00	0.00%	(7,638.50)	0.00	0.00%
	Total Expenditures	(5,669,577.00)	1,650,832.54	29.12%	(472,464.75)	372,648.98	78.87%
Total	131 Highway/Public Works	(623,197.00)	1,429,475.98	229.38%	(51,933.08)	152,194.05	293.06%

141	Account	Description	Year-To-Date			Month-To-Date		
			Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues								
40110		Current Property Tax	11,152,979.00	52,081.42	-0.47%	929,414.92	(1,005.80)	0.11%
40120		Trustee's Collections - Prior Year	227,610.00	(70,632.06)	31.03%	18,967.50	(17,544.40)	92.50%
40125		Trustee's Collections - Bankruptcy	0.00	(376.16)	0.00%	0.00	(56.95)	0.00%
40130		Cir Clk/Clk & Master Collections-Pr Yr	341,415.00	(12,157.16)	3.56%	28,451.25	(12,157.16)	42.73%
40140		Interest And Penalty	50,000.00	(5,223.13)	10.45%	4,166.67	(1,483.95)	35.61%
40150		Pick-Up Taxes	10,000.00	(792.74)	7.93%	833.33	(792.74)	95.13%
40161		Payments In Lieu Of Taxes - T. V. A.	13,000.00	0.00	0.00%	1,083.33	0.00	0.00%
40162		Payments In Lieu Of Taxes-Local	15,000.00	(35,210.96)	234.74%	1,250.00	0.00	0.00%
40210		Local Option Sales Tax	7,721,436.00	(813,104.91)	10.53%	643,453.00	(813,104.91)	126.37%
40275		Local Option Mixed Drink Taxes	30,000.00	(3,634.25)	12.11%	2,500.00	(3,634.25)	145.37%
40320		Bank Excise Tax	25,000.00	0.00	0.00%	2,083.33	0.00	0.00%
41110		Marriage Licenses	2,400.00	(147.25)	6.14%	200.00	(147.25)	73.63%
43570		Receipts From Individual Schools	40,000.00	0.00	0.00%	3,333.33	0.00	0.00%
43581		Community Service Fees - Children	185,000.00	(22,215.68)	12.01%	15,416.67	(22,215.68)	144.10%
44170		Miscellaneous Refunds	0.00	(43.00)	0.00%	0.00	(43.00)	0.00%
44570		Contributions & Gifts	0.00	(180.00)	0.00%	0.00	0.00	0.00%
44990		Other Local Revenues	500.00	0.00	0.00%	41.67	0.00	0.00%
46510		Tennessee Investment in Student	45,964,250.00	(4,943,222.95)	10.75%	3,830,354.17	(4,943,222.95)	129.05%
46515		Early Childhood Education	765,055.00	0.00	0.00%	63,754.58	0.00	0.00%
46590		Other State Education Funds	0.00	(45,042.76)	0.00%	0.00	(45,042.76)	0.00%
46610		Career Ladder Program	33,000.00	0.00	0.00%	2,750.00	0.00	0.00%
46790		Other Vocational	2,854,185.26	0.00	0.00%	237,848.77	0.00	0.00%
46830		Beer Tax	18,500.00	0.00	0.00%	1,541.67	0.00	0.00%
46840		Alcoholic Beverage Tax	85,000.00	(12,165.46)	14.31%	7,083.33	(29,049.14)	410.11%
46851		State Revenue Sharing - T.V.A.	1,006,000.00	0.00	0.00%	83,833.33	0.00	0.00%
47143		Education Of The Handicapped Act	20,000.00	0.00	0.00%	1,666.67	0.00	0.00%
47640		ROTC Reimbursement	73,000.00	(2,728.09)	3.74%	6,083.33	(2,728.09)	44.85%
48130		Contributions	110,739.00	0.00	0.00%	9,228.25	0.00	0.00%
48990		Other	80,000.00	(3,008.82)	3.76%	6,666.67	(1,952.40)	29.29%
49800		Transfers In	101,100.00	0.00	0.00%	8,425.00	0.00	0.00%
Total Revenues			70,925,169.26	(5,917,803.96)	8.34%	5,910,430.77	(5,894,181.43)	99.73%
Expenditures								
71100		Regular Instruction Program	(33,747,393.15)	1,419,206.29	4.21%	(2,812,282.76)	821,405.63	29.21%
71150		Alternative Instruction Program	(136,054.00)	960.00	0.71%	(11,337.83)	960.00	8.47%
71200		Special Education Program	(3,977,802.00)	37,285.40	0.94%	(331,483.50)	37,285.40	11.25%
71300		Career and Technical Education	(3,732,800.98)	360,115.07	9.65%	(311,066.75)	100,378.57	32.27%
72110		Attendance	(369,958.00)	38,004.01	10.27%	(30,829.83)	20,308.78	65.87%

141	Account	Description	Year-To-Date			Month-To-Date		
			Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
	72120	Health Services	(1,026,297.00)	21,634.69	2.11%	(85,524.75)	20,010.74	23.40%
	72130	Other Student Support	(2,511,223.00)	101,582.04	4.05%	(209,268.58)	59,165.06	28.27%
	72210	Regular Instruction Program	(2,297,657.00)	102,104.66	4.44%	(191,471.42)	65,762.28	34.35%
	72215	Alternative Instruction Program	(43,651.00)	3,135.32	7.18%	(3,637.58)	3,135.32	86.19%
	72220	Special Education Program	(721,467.00)	74,578.94	10.34%	(60,122.25)	14,838.49	24.68%
	72230	Career and Technical Education	(371,639.00)	50,243.49	13.52%	(30,969.92)	21,856.59	70.57%
	72250	Education Technology	(1,525,893.00)	440,196.37	28.85%	(127,157.75)	85,612.23	67.33%
	72310	Board Of Education	(910,425.00)	334,292.11	36.72%	(75,868.75)	17,352.50	22.87%
	72320	Office Of The Superintendent	(337,909.00)	61,225.63	18.12%	(28,159.08)	25,825.32	91.71%
	72410	Office Of The Principal	(4,342,877.00)	558,643.14	12.86%	(361,906.42)	425,954.11	117.70%
	72510	Fiscal Services	(648,339.00)	0.00	0.00%	(54,028.25)	0.00	0.00%
	72520	Human Services/Personnel	(185,311.00)	35,680.49	19.25%	(15,442.58)	12,705.74	82.28%
	72610	Operation and Maintenance of Plant	(5,261,977.00)	1,343,690.83	25.54%	(438,498.08)	513,211.19	117.04%
	72620	Maintenance Of Plant	(1,950,393.00)	655,509.03	33.61%	(162,532.75)	90,495.08	55.68%
	72710	Transportation	(3,427,707.00)	868,015.93	25.32%	(285,642.25)	31,377.88	10.99%
	73100	Food Service	0.00	(37,028.67)	0.00%	0.00	0.00	0.00%
	73300	Community Services	(422,033.00)	76,773.12	18.19%	(35,169.42)	23,204.06	65.98%
	73400	Early Childhood Education	(879,344.00)	26,554.99	3.02%	(73,278.67)	6,685.09	9.12%
	76100	Regular Capital Outlay	(2,904,860.70)	154,103.81	5.31%	(242,071.73)	33,603.25	13.88%
	99100	Transfers Out	(98,464.00)	0.00	0.00%	(8,205.33)	0.00	0.00%
	Total	Expenditures	(71,831,474.83)	6,726,506.69	9.36%	(5,985,956.24)	2,431,133.31	40.61%
	Total 141	General Purpose School	(906,305.57)	808,702.73	89.23%	(75,525.46)	(3,463,048.12)	-

Account	Description	Year-To-Date		Month-To-Date		% of Budget	% of Avg
		Budget Estimate	Actual	Estimate Avg/Mth	Actual		
142	School Federal Projects						
Revenues							
44146	E-Rate Funding	0.00	0.00	0.00	0.00	0.00%	0.00%
44170	Miscellaneous Refunds	0.00	0.00	0.00	0.00	0.00%	0.00%
47131	Vocational Program Improvement	128,261.51	0.00	10,688.46	0.00	0.00%	0.00%
47141	Esea Title I	2,278,149.08	0.00	189,845.76	0.00	0.00%	0.00%
47143	Education Of The Handicapped Act	1,657,809.99	0.00	138,150.83	0.00	0.00%	0.00%
47145	Special Education Preschool Grants	63,934.00	0.00	5,327.83	0.00	0.00%	0.00%
47146	English Language Acquisition Grants	28,146.56	0.00	2,345.55	0.00	0.00%	0.00%
47189	Title II	0.00	0.00	0.00	0.00	0.00%	0.00%
47301	COVID-19 Grant #1	0.00	0.00	0.00	0.00	0.00%	0.00%
47307	CARES Grant #7	0.00	0.00	0.00	0.00	0.00%	0.00%
47309	Literacy Network (Training Stipend)	0.00	0.00	0.00	0.00	0.00%	0.00%
47313	In-Active	0.00	0.00	0.00	0.00	0.00%	0.00%
47314	School Federal Projects - ESSER 3.0	0.00	0.00	0.00	0.00	0.00%	0.00%
47315	Federal Project ESSER Planning	0.00	0.00	0.00	0.00	0.00%	0.00%
47401	American Rescue Plan Act Grant -	4,550,923.60	0.00	379,243.63	0.00	0.00%	0.00%
47402	American Rescue Plan Act Grant #2	0.00	0.00	0.00	0.00	0.00%	0.00%
47403	American Rescue Plan Act Grant #3	0.00	0.00	0.00	0.00	0.00%	0.00%
47404	American Rescue Plan Act Grant #4	0.00	0.00	0.00	0.00	0.00%	0.00%
47590	Other Federal Through State	104,425.32	0.00	8,702.11	0.00	0.00%	0.00%
49800	Transfers In	0.00	0.00	0.00	0.00	0.00%	0.00%
	Total Revenues	8,811,650.06	0.00	734,304.17	0.00	0.00%	0.00%
Expenditures							
71000	Instruction	0.00	0.00	0.00	0.00	0.00%	0.00%
71100	Regular Instruction Program	(3,255,306.37)	10,991.25	(271,275.53)	10,991.25	0.34%	4.05%
71200	Special Education Program	(1,191,155.00)	6,484.97	(99,262.92)	5,891.02	0.54%	5.93%
71300	Career and Technical Education	(95,069.01)	60,068.60	(7,922.42)	13,380.00	63.18%	168.89%
72120	Health Services	(94,513.88)	0.00	(7,876.16)	0.00	0.00%	0.00%
72130	Other Student Support	(789,153.74)	30,270.40	(65,762.81)	17,713.40	3.84%	26.94%
72210	Regular Instruction Program	(414,385.14)	48,121.91	(34,532.10)	25,533.69	11.61%	73.94%
72220	Special Education Program	(451,417.97)	3,074.50	(37,618.16)	2,125.00	0.68%	5.65%
72230	Career and Technical Education	(2,000.00)	582.63	(166.67)	286.88	29.13%	172.13%
72250	Education Technology	0.00	0.00	0.00	0.00	0.00%	0.00%
72510	Fiscal Services	0.00	0.00	0.00	0.00	0.00%	0.00%
72610	Operation and Maintenance of Plant	0.00	0.00	0.00	0.00	0.00%	0.00%
72710	Transportation	(79,284.02)	0.00	(6,607.00)	0.00	0.00%	0.00%
73100	Food Service	0.00	0.00	0.00	0.00	0.00%	0.00%
73300	Community Services	0.00	0.00	0.00	0.00	0.00%	0.00%

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Jefferson County Finance
 Summary Financial Statement
 August 2023

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 Date/Time: 10/4/2023 2:04 PM

Account	Description	Year-To-Date		% of Budget	Estimate Avg/Mth	Month-To-Date		% of AVG
		Budget Estimate	Actual			Actual	Actual	
142	School Federal Projects							
76100	Regular Capital Outlay	(2,413,977.95)	1,883,955.95	78.04%	(201,164.83)	0.00	0.00	0.00%
99000	Other Uses	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
99100	Transfers Out	(25,386.98)	0.00	0.00%	(2,115.58)	0.00	0.00	0.00%
Total	Expenditures	(8,811,650.06)	2,043,550.21	23.19%	(734,304.17)	75,921.24	10.34%	
Total	142 School Federal Projects	0.00	2,043,550.21	100.00%	0.00	75,921.24	0.00%	

Account	Description	Year-To-Date		Month-To-Date		% of Budget	Estimate Avg/Mth	% of Avg
		Budget Estimate	Actual	Actual	Actual			
143	Central Cafeteria							
Revenues								
43521	Lunch Payments - Children	625,000.00	(54,746.50)	8.76%	52,083.33	(54,746.50)	105.11%	
43522	Lunch Payments - Adults	50,000.00	(2,007.50)	4.02%	4,166.67	(2,007.50)	48.18%	
43523	Income From Breakfast	135,300.00	(11,812.20)	8.73%	11,275.00	(11,812.20)	104.76%	
43525	A La Carte Sales	390,000.00	(57,431.21)	14.73%	32,500.00	(55,580.89)	171.02%	
43990	Other Charges For Services	5,300.00	0.00	0.00%	441.67	0.00	0.00%	
44110	Interest Earned	6,600.00	(1,293.95)	19.61%	550.00	(611.73)	111.22%	
44530	Sale Of Equipment	100.00	0.00	0.00%	8.33	0.00	0.00%	
46520	School Food Service	38,500.00	0.00	0.00%	3,208.33	0.00	0.00%	
47111	Section 4 - Lunch	2,600,000.00	(225,543.85)	8.67%	216,666.67	(225,543.85)	104.10%	
47112	USDA - Commodities	337,900.00	0.00	0.00%	28,158.33	0.00	0.00%	
47113	Breakfast	696,003.00	(67,225.58)	9.66%	58,000.25	(67,225.58)	115.91%	
47114	USDA - Other	0.00	(184.86)	0.00%	0.00	(184.86)	0.00%	
	Total Revenues	4,884,703.00	(420,245.65)	8.60%	407,058.58	(417,713.11)	102.62%	
Expenditures								
73100	Food Service	(5,584,939.00)	3,084,897.03	55.24%	(465,411.58)	136,942.90	29.42%	
99100	Transfers Out	(110,739.00)	0.00	0.00%	(9,228.25)	0.00	0.00%	
	Total Expenditures	(5,695,678.00)	3,084,897.03	54.16%	(474,639.83)	136,942.90	28.85%	
Total 143	Central Cafeteria	(810,975.00)	2,664,651.38	328.57%	(67,581.25)	(280,770.21)	-415.46%	

Account	Description	Budget Estimate	Year-To-Date Actual	% of Budget	Estimate Avg/Mth	Month-To-Date Actual	% of Avg
151	General Debt Service						
Revenues							
40110	Current Property Tax	2,179,224.00	10,356.32	-0.48%	181,602.00	(198.68)	0.11%
40120	Trustee's Collections - Prior Year	57,670.00	(14,020.93)	24.31%	4,805.83	(3,466.34)	72.13%
40125	Trustee's Collections - Bankruptcy	0.00	(74.31)	0.00%	0.00	(11.25)	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	50,369.00	(2,401.42)	4.77%	4,197.42	(2,401.42)	57.21%
40140	Interest And Penalty	11,737.00	(1,031.70)	8.79%	978.08	(293.28)	29.99%
40150	Pick-Up Taxes	1,000.00	(156.59)	15.66%	83.33	(156.59)	187.91%
40162	Payments In Lieu Of Taxes-Local	5,000.00	0.00	0.00%	416.67	0.00	0.00%
40210	Local Option Sales Tax	2,069,488.00	(230,661.42)	11.15%	172,457.33	(230,661.42)	133.75%
40240	Wheel Tax	2,300,000.00	(238,499.13)	10.37%	191,666.67	(238,649.13)	124.51%
40285	Adequate Facilities/Development Tax	350,000.00	(236,701.00)	67.63%	29,166.67	(142,298.00)	487.88%
40320	Bank Excise Tax	5,000.00	0.00	0.00%	416.67	0.00	0.00%
44110	Interest Earned	225,000.00	(277,271.15)	123.23%	18,750.00	(277,271.15)	1,478.78%
44990	Other Local Revenues	931,375.00	0.00	0.00%	77,614.58	0.00	0.00%
47715	Tax Credit Bond Rebate	442,656.00	0.00	0.00%	36,888.00	0.00	0.00%
49800	Transfers In	484,368.00	0.00	0.00%	40,364.00	0.00	0.00%
	Total Revenues	9,112,887.00	(990,461.33)	10.87%	759,407.25	(895,407.26)	117.91%
Expenditures							
82110	General Government	(550,000.00)	0.00	0.00%	(45,833.33)	0.00	0.00%
82130	Education	(1,945,740.00)	225,076.47	11.57%	(162,145.00)	75,001.85	46.26%
82210	General Government	(381,375.00)	0.00	0.00%	(31,781.25)	0.00	0.00%
82230	Education	(2,646,552.00)	89,469.30	3.38%	(220,546.00)	208.00	0.09%
82310	General Government	(151,009.00)	20,062.67	13.29%	(12,584.08)	9,168.73	72.86%
	Total Expenditures	(5,674,676.00)	334,608.44	5.90%	(472,889.67)	84,378.58	17.84%
Total	General Debt Service	3,438,211.00	(655,852.89)	19.08%	286,517.58	(811,028.68)	283.06%

Account	Description	Year-To-Date		Month-To-Date		% of Budget	% of Avg
		Budget Estimate	Actual	Estimate Avg/Mth	Actual		
171	General Capital Projects						
Revenues							
40110	Current Property Tax	544,806.00	2,589.33	45,400.50	(49.67)	-0.48%	0.11%
40120	Trustee's Collections - Prior Year	6,869.00	(3,505.25)	572.42	(865.64)	51.03%	151.23%
40125	Trustee's Collections - Bankruptcy	0.00	(18.57)	0.00	(2.81)	0.00%	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	4,579.00	(600.35)	381.58	(600.35)	13.11%	157.33%
40140	Interest And Penalty	6,000.00	(257.92)	500.00	(73.10)	4.30%	14.62%
40150	Pick-Up Taxes	4,000.00	(39.15)	333.33	(39.15)	0.98%	11.75%
40162	Payments In Lieu Of Taxes-Local	2,000.00	0.00	166.67	0.00	0.00%	0.00%
40320	Bank Excise Tax	3,000.00	0.00	250.00	0.00	0.00%	0.00%
47316	CARES Grant - Health Dept Awnings	201,500.00	0.00	16,791.67	0.00	0.00%	0.00%
Total	Revenues	772,754.00	(1,831.91)	64,396.17	(1,630.72)	0.24%	2.53%
Expenditures							
91140	Public Health And Welfare Projects	(201,500.00)	8,500.00	(16,791.67)	8,500.00	4.22%	50.62%
91190	Other General Government Projects	(30,000.00)	113.04	(2,500.00)	26.13	0.38%	1.05%
91200	Highway & Street Capital Projects	(262,020.00)	0.00	(21,835.00)	0.00	0.00%	0.00%
Total	Expenditures	(493,520.00)	8,613.04	(41,126.67)	8,526.13	1.75%	20.73%
Total	171	279,234.00	6,781.13	23,269.50	6,895.41	-2.43%	-29.63%

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Jefferson County Finance
 Summary Financial Statement by Sub-Fund

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174	Nursing Home Projects	Account	Description	Year-To-Date		Budget Estimate	% of Budget	Estimate Avg/Mth	Month-To-Date	
				Actual	% of Budget				Actual	% of AVG
			No Current Control Account Activity	0.00	0.00%	0.00	0.00%	0.00	0.00	0.00%
			Total	0.00	100.00%	0.00	100.00%	0.00	0.00	0.00%
		Total	No Current Control Account Activity	0.00	100.00%	0.00	100.00%	0.00	0.00	0.00%

Account	Description	Year-To-Date		Month-To-Date		% of Budget	Estimate Avg/Mth	% of AVG
		Budget Estimate	Actual	Actual	Actual			
177	Education Capital Projects							
Expenditures								
76100	Regular Capital Outlay	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00%
91300	Education Capital Projects	(200,000.00)	0.00	0.00%	(16,666.67)	(200,000.00)	(200,000.00)	-1,200.00%
Total	Expenditures	(200,000.00)	0.00	0.00%	(16,666.67)	(200,000.00)	(200,000.00)	-
Total	177 Education Capital Projects	(200,000.00)	0.00	0.00%	(16,666.67)	(200,000.00)	(200,000.00)	-

Account	Description	Year-To-Date		% of Budget	Estimate Avg/Mth	Month-To-Date		% of Avg
		Budget Estimate	Actual			Actual	Actual	
189	Other Capital Projects - CDBG							
Revenues								
47180	Community Development	863,300.00	0.00	0.00%	71,941.67	0.00	0.00%	0.00%
Total	Revenues	863,300.00	0.00	0.00%	71,941.67	0.00	0.00%	0.00%
Expenditures								
91130	Public Safety Projects	(470,000.00)	0.00	0.00%	(39,166.67)	0.00	0.00%	0.00%
99100	Transfers Out	(393,300.00)	0.00	0.00%	(32,775.00)	0.00	0.00%	0.00%
Total	Expenditures	(863,300.00)	0.00	0.00%	(71,941.67)	0.00	0.00%	0.00%
Total 189	Other Capital Projects - CDBG	0.00	0.00	100.00%	0.00	0.00	0.00%	0.00%

Account	Description	Year-To-Date			Month-To-Date		
		Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
207	Solid Waste Disposal						
Revenues							
43106	Commercial And Industrl Waste Coll	800,000.00	(197,578.91)	24.70%	66,666.67	(97,087.44)	145.63%
43110	Tipping Fees	1,100,000.00	76,060.75	-6.91%	91,666.67	0.00	0.00%
44120	Lease/Rentals	0.00	(1,000.00)	0.00%	0.00	0.00	0.00%
44145	Sale Of Recycled Materials	145,000.00	(85,257.21)	58.80%	12,083.33	(59,846.26)	495.28%
44170	Miscellaneous Refunds	45,000.00	(4,709.93)	10.47%	3,750.00	(4,709.93)	125.60%
46990	Other State Revenues	20,000.00	(6,539.82)	32.70%	1,666.67	(6,539.82)	392.39%
49200	Note Proceeds	0.00	(2,175,000.00)	0.00%	0.00	(2,175,000.00)	0.00%
	Total Revenues	2,110,000.00	(2,394,025.12)	113.46%	175,833.33	(2,343,183.45)	1,332.
Expenditures							
55754	Landfill Operation And Maintenance	(2,213,010.00)	575,596.73	26.01%	(184,417.50)	177,129.49	96.05%
	Total Expenditures	(2,213,010.00)	575,596.73	26.01%	(184,417.50)	177,129.49	96.05%
Total 207	Solid Waste Disposal	(103,010.00)	(1,818,428.39)	-1,765.29%	(8,584.17)	(2,166,053.96)	-

Fund : 101 General

Account Number	Account Description	Assets	Balance
101-11120-	Cash On Hand		199.92
101-11130-	Cash In Bank		25,909.53
101-11140-	Cash With Trustee		12,518,365.44
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
101-12140-	Other Restricted Assets		306,707.01
101-14100-	Estimated Revenues		29,666,502.30
101-14200-	Unliquidated Encumbrances (Control)		2,224,850.47
101-14500-	Expenditures - Current Year (Control)		5,499,571.53
101-14510-	Transfers To Other Funds (Control)		393,322.97
101-14600-	Exp Chgd To Reserve For Prior Yrs Enc		220,598.39
	Total Assets		50,856,027.56
	Total Assets and Deferred Outflows of Resources		50,856,027.56
	Liabilities		
101-21100-	Accounts Payable		(72,139.76)
101-21310-	Income Tax Withheld And Unpaid		0.00
101-21310-BSGMH-	Income Tax Withheld And Unpaid - Baby Safe Grant Mental Health		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-VCG-	Income Tax Withheld And Unpaid - Victim Coordinator Grant		0.00
101-21310-WP-	Income Tax Withheld And Unpaid - White Pine Library		0.00
101-21320-	Social Security Tax		(0.07)
101-21320-BSGMH-	Social Security Tax - Baby Safe Grant Mental Health		0.00
101-21320-DA-	Social Security Tax - Dandridge Library		0.00
101-21320-JC-	Social Security Tax - Jefferson City Library		0.00
101-21320-SOILC-	Social Security Tax - Soil Conservation		0.00
101-21320-SP-	Social Security Tax - Strawberry Plains Library		0.00
101-21320-VCG-	Social Security Tax - Victim Coordinator Grant		0.00
101-21320-WP-	Social Security Tax - White Pine Library		0.00

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Fund : 101 General

Account Number	Account Description	Balance
101-21325 - -	Employee Medicare Deduction	0.00
101-21325 -BSGMH-	Employee Medicare Deduction - Baby Safe Grant Mental Health	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 -SOILC-	Employee Medicare Deduction - Soil Conservation	0.00
101-21325 -SP -	Employee Medicare Deduction - Strawberry Plains Library	0.00
101-21325 -VCG -	Employee Medicare Deduction - Victim Coordinator Grant	0.00
101-21325 -WP -	Employee Medicare Deduction - White Pine Library	0.00
101-21330 - -	Retirement Contributions	(118,908.61)
101-21330 -BSGMH-	Retirement Contributions - Baby Safe Grant Mental Health	(429.97)
101-21330 -DA -	Retirement Contributions - Dandridge Library	(703.21)
101-21330 -JC -	Retirement Contributions - Jefferson City Library	(1,107.25)
101-21330 -SOILC-	Retirement Contributions - Soil Conservation	0.00
101-21330 -SP -	Retirement Contributions - Strawberry Plains Library	(444.11)
101-21330 -VCG -	Retirement Contributions - Victim Coordinator Grant	(310.17)
101-21330 -WP -	Retirement Contributions - White Pine Library	(712.63)
101-21340 - -	Employee Insurance Deductions	82.14
101-21342 - -	Health Insurance	(234,299.00)
101-21343 - -	Dental / Vision	0.00
101-21344 - -	US ABLE	(0.05)
101-21345 - -	UNUM	(0.14)
101-21346 - -	Modern Woodmen	0.00
101-21350 - -	TSA - Nationwide	0.00
101-21351 - -	Medical Reimbursement Plan	0.00
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	(61,524.05)
101-21530 - -	Due To State Of Tennessee	(311.86)
101-21530 -DA -	Due To State Of Tennessee - Dandridge Library	(9.57)
101-21530 -DRUGC-	Due To State Of Tennessee - Drug Court	(21,700.00)
101-21530 -JC -	Due To State Of Tennessee - Jefferson City Library	(11.43)
101-21530 -SOILC-	Due To State Of Tennessee - Soil Conservation	(3.50)
101-21530 -SP -	Due To State Of Tennessee - Strawberry Plains Library	(5.69)
101-21530 -VCG -	Due To State Of Tennessee - Victim Coordinator Grant	0.00

Fund : 101	General	Account Number	Account Description	Balance
101-21530	-WP	-	Due To State Of Tennessee - White Pine Library	(9.83)
101-26300	-	-	Alimony/Child Support	0.00
101-28100	-	-	Appropriations (Control)	(31,529,375.59)
101-28500	-	-	Revenues (Control)	(1,307,051.98)
101-28510	-	-	Transfers From Other Funds (Control)	(16,501.70)
101-29940	-	-	Deferred Current Property Taxes	0.00
101-29945	-	-	Deferred Delinquent Property Taxes	0.00
101-29990	-	-	Other Deferred/Unavailable Revenue	87,712.82
			Total Liabilities	(33,277,765.21)
101-34110	-	-	Encumbrances - Current Year	(2,224,850.47)
101-34120	-	-	Encumbrances - Prior Year	(531,465.48)
101-34510	-ADA	-	Restricted For General Government - Americans With Disability Act	(946,605.82)
101-34510	-CoC	-	Restricted For General Government - County Clerk	(33,789.70)
101-34510	-GRANT-	-	Restricted For General Government - Health Dept Grant Funds	(25,000.00)
101-34510	-RoD	-	Restricted For General Government - Register Of Deeds	(80,934.30)
101-34515	-CoC	-	Restricted For Finance - County Clerk	(79,107.17)
101-34515	-FIN	-	Restricted For Finance - Finance	(8,229.82)
101-34520	-CC	-	Restricted For Administration Of Justice - Circuit Court	(18,123.53)
101-34520	-CHC	-	Restricted For Administration Of Justice - Chancery Court	(62,272.09)
101-34520	-CRS	-	Restricted For Administration Of Justice - Courtroom Security	(25,725.61)
101-34520	-DRUGC-	-	Restricted For Administration Of Justice - Drug Court	(2,836.04)
101-34520	-GS	-	Restricted For Administration Of Justice - General Sessions Court	(183,093.13)
101-34520	-JVC	-	Restricted For Administration Of Justice - Juvenile Court	(13,172.90)
101-34520	-LIT	-	Restricted For Administration Of Justice - Litigation Tax	(180,937.24)
101-34520	-VAA	-	Restricted For Administration Of Justice - Victims Assistance Assessments	(2,555.90)
101-34520	-CC	-	Budget Restricted For Administration Of Justice - Circuit Court	12,118.32
101-34525	-SH	-	Restricted For Public Safety - Sheriff	(17,162.98)
101-34525	-SOR	-	Restricted For Public Safety - Sexual Offender Registry	(68,829.72)
101-34530	-OPIOD-	-	Restricted For Public Health And Welfare - TN OPIOID Fund	(172,450.11)
101-34530	-TNABT-	-	Restricted For Public Health And Welfare - TN Opioid Abatement Funds	(243,322.97)
101-34530	-TNABT-	-	Budget Restricted For Public Health And Welfare - TN Opioid Abatement	243,322.97
101-34535	-DA	-	Restricted For Social, Cultural, Rec Ser - Dandridge Library	(25,281.22)
101-34535	-JC	-	Restricted For Social, Cultural, Rec Ser - Jefferson City Library	(39,519.13)
101-34535	-SP	-	Restricted For Social, Cultural, Rec Ser - Strawberry Plains Library	(6,464.50)
101-34535	-WP	-	Restricted For Social, Cultural, Rec Ser - White Pine Library	(17,355.49)

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Fund : 101		General	Account Description	Balance
Account Number				
101-34585-	-	-	Restricted For Capital Projects	(13,337.01)
101-34585-	-	-	Restricted For Capital Projects - Sport Gaming Tax	(99,805.80)
101-34587-	-	-	Restricted For Hybrid Retirement Stabilization Fnd	(306,707.01)
101-34610-	-	-	Committed For General Government - Economic Development	(1,741,946.02)
101-34630-	-	-	Committed For Public Health And Welfare - Emergency Medical Services	(295,000.00)
101-34685-	-	-	Committed For Capital Projects	(1,359,491.54)
101-34685-	-	-	Committed For Capital Projects - Jefferson County Athletic Field	(18,508.46)
101-34715-	-	-	Assigned For Finance	(44,239.95)
101-34720-	-	-	Assigned For Administration Of Justice - Circuit Court	(12,843.00)
101-34725-	-	-	Assigned For Public Safety - Sheriff	(5,169.21)
101-34730-	-	-	Assigned For Public Health And Welfare	(52,000.00)
101-39000-	-	-	Unassigned	(5,926,696.32)
101-39000-	-	-	Unassigned - Required Balance By Statute and/or Policy	(4,556,306.00)
101-39000-	-	-	Budget Unassigned	1,607,432.00
			Total Equities	(17,578,262.35)
			Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(50,856,027.56)
Fund Totals:	101	General		0.00

Fund : 112 Courthouse & Jail Maintenance			
Account Number	Account Description	Assets	Balance
112-11140-	Cash With Trustee		171,400.99
112-11180-	Cash With Clerks, Register, And Sheriff		0.00
112-14100-	Estimated Revenues		40,000.00
112-14500-	Expenditures - Current Year (Control)		87.71
	Total Assets		211,488.70
	Total Assets and Deferred Outflows of Resources		211,488.70
		Liabilities	
112-28100-	Appropriations (Control)		(1,000.00)
112-28500-	Revenues (Control)		(4,059.37)
	Total Liabilities		(5,059.37)
112-34510-	Restricted For General Government		(167,429.33)
112-39000-	Budget Unassigned		(39,000.00)
	Total Equities		(206,429.33)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(211,488.70)
Fund Totals:	112 Courthouse & Jail Maintenance		0.00

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Fund : 114 Law Library

Account Number	Account Description	Balance
Assets		
114-11140- - -	Cash With Trustee	10,865.94
114-11180- - -	Cash With Clerks, Register, And Sheriff	0.00
114-14100- - -	Estimated Revenues	31,868.00
114-14200- - -	Unliquidated Encumbrances (Control)	9,641.86
114-14500- - -	Expenditures - Current Year (Control)	2,110.33
	Total Assets	54,486.13
Liabilities		
Total Assets and Deferred Outflows of Resources		
Liabilities		
114-28100- - -	Appropriations (Control)	(13,338.00)
114-28500- - -	Revenues (Control)	(1,093.59)
	Total Liabilities	(14,431.59)
114-34110- - -	Encumbrances - Current Year	(9,641.86)
114-34520- - -	Restricted For Administration Of Justice	(11,882.68)
114-34520- - -	Budget Restricted For Administration Of Justice	(18,530.00)
	Total Equities	(40,054.54)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(54,486.13)
Fund Totals:	114 Law Library	0.00

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Fund : 116 - Solid Waste / Sanitation		Account Description	Assets	Balance
Account Number				
116-11140	-	Cash With Trustee		140,484.05
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		2,426,238.00
116-14200	-	Unliquidated Encumbrances (Control)		83,945.55
116-14500	-	Expenditures - Current Year (Control)		197,087.27
116-14600	-	Exp Chgd To Reserve For Prior Yrs Enc		4,475.89
		Total Assets		2,852,230.76
		Total Assets and Deferred Outflows of Resources		2,852,230.76
		Liabilities		
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		0.00
116-21342	-	Health Insurance		787.00
116-21343	-	Dental Insurance		0.00
116-21344	-	Usable		0.00
116-21345	-	Unum		(0.03)
116-21359	-	Great West Hybrid		0.00
116-21392	-	Direct Deposit		0.00
116-21530	-	Due To State Of Tennessee		(69.23)
116-28100	-	Appropriations (Control)		(2,422,539.00)
116-28500	-	Revenues (Control)		50,842.57
116-28510	-	Transfers From Other Funds (Control)		(150,000.00)
116-29940	-	Deferred Current Property Taxes		0.00
116-29945	-	Deferred Delinquent Property Taxes		0.00
		Total Liabilities		(2,520,978.69)
116-34110	-	Encumbrances - Current Year		(83,945.55)
116-34120	-	Encumbrances - Prior Year		(4,475.89)
116-34530	-	Restricted For Public Health And Welfare		(239,131.63)

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Fund : 116	Solid Waste/Sanitation	Account Description	Balance
Account Number		Budget Unassigned	(3,699.00)
116-39000-	- -	Total Equities	(331,252.07)
		Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(2,852,230.76)
Fund Totals:	116	Solid Waste/Sanitation	0.00

Fund : 121 Special Purpose - TN Opioid Abatement Fund

Account Number	Account Description	Assets	Balance
121-11140-	Cash With Trustee		229,322.97
121-14100-	Estimated Revenues		243,322.97
121-14500-	Expenditures - Current Year (Control)		14,000.00
	Total Assets		486,645.94
	Total Assets and Deferred Outflows of Resources		486,645.94
	Liabilities		
121-28100-	Appropriations (Control)		(14,000.00)
121-28510-	Transfers From Other Funds (Control)		(243,322.97)
	Total Liabilities		(257,322.97)
121-34530-	Budget Restricted For Public Health And Welfare - TN Opioid Abatement		(229,322.97)
	Total Equities		(229,322.97)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(486,645.94)
Fund Totals:	121 Special Purpose - TN Opioid Abatement Fund		0.00

Fund : 122	Drug Control	Account Number	Account Description	Assets	Balance
122-11140-	-	-	Cash With Trustee		48,509.57
122-11180-	-	-	Cash With Clerks, Register, And Sheriff		0.00
122-14100-	-	-	Estimated Revenues		27,000.00
122-14200-	-	-	Unliquidated Encumbrances (Control)		6,903.57
122-14500-	-	-	Expenditures - Current Year (Control)		974.86
122-14600-	-	-	Exp Chgd To Reserve For Prior Yrs Enc		61.99
			Total Assets		83,449.99
			Total Assets and Deferred Outflows of Resources		83,449.99
			Liabilities		
122-21100-	-	-	Accounts Payable		0.00
122-28100-	-	-	Appropriations (Control)		(38,400.00)
122-28500-	-	-	Revenues (Control)		(1,955.10)
			Total Liabilities		(40,355.10)
122-34110-	-	-	Encumbrances - Current Year		(6,903.57)
122-34120-	-	-	Encumbrances - Prior Year		(4,425.02)
122-34525-	-	-	Restricted For Public Safety		(43,526.12)
122-39000-	-	-	Unassigned		359.82
122-39000-	-	-	Budget Unassigned		11,400.00
			Total Equities		(43,094.89)
			Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(83,449.99)
Fund Totals:	122	Drug Control			0.00

Fund : 127 American Rescue Plan Act Grant		Account Description	Assets	Balance
Account Number				
127-11140-	-	Cash With Trustee		6,623,705.93
127-14100-	-	Estimated Revenues		5,092,740.00
127-14200-	-	Unliquidated Encumbrances (Control)		190,430.00
127-14500-	-	Expenditures - Current Year (Control)		49,020.54
127-14600-	-	Exp Chgd To Reserve For Prior Yrs Enc		1,081,748.19
		Total Assets		13,037,644.66
		Total Assets and Deferred Outflows of Resources		13,037,644.66
			Liabilities	
127-21100-	-	Accounts Payable		0.00
127-28100-	-	Appropriations (Control)		(8,470,011.60)
		Total Liabilities		(8,470,011.60)
127-34110-	-	Encumbrances - Current Year		(190,430.00)
127-34120-	-	Encumbrances - Prior Year		(4,293,507.70)
127-34512-	-	Restricted for Gen Govt - American Rescue Plan Act		(5,279,717.84)
127-34512-	-	Budget Restricted for Gen Govt - American Rescue Plan Act		(9,487,059.40)
127-39000-	-	Unassigned		4,209,007.70
127-39000-	-	Budget Unassigned		12,864,331.00
		Total Equities		(2,177,376.24)
		Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(10,647,387.84)
Fund Totals:	127	American Rescue Plan Act Grant		2,390,256.82

Fund : 128 Other Special Revenue Fund		Balance
Account Number	Account Description	
Assets		
128-11140	Cash With Trustee	10,273,084.77
128-11410	Accounts Receivable	0.00
128-12210	Leases Receivable - Long Term	22,147,961.73
128-14100	Estimated Revenues	856,002.00
128-14500	Expenditures - Current Year (Control)	743.42
	Total Assets	33,277,791.92
Liabilities		
Total Assets and Deferred Outflows of Resources		
Liabilities		
128-28100	Appropriations (Control)	(9,500.00)
128-28500	Revenues (Control)	(72,418.57)
128-29975	Deferred Leases Receivable	(22,147,961.73)
	Total Liabilities	(22,229,880.30)
128-34645	Committed For Other Operations	(10,201,409.62)
128-39000	Budget Unassigned	(846,502.00)
	Total Equities	(11,047,911.62)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(33,277,791.92)
Fund Totals:	128 Other Special Revenue Fund	0.00

Fund : 131 Highway/Public Works

Account Number	Account Description	Assets	Balance
131-11140-	Cash With Trustee		4,874,191.14
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
131-14100-	Estimated Revenues		5,046,380.00
131-14200-	Unliquidated Encumbrances (Control)		887,579.30
131-14500-	Expenditures - Current Year (Control)		763,253.24
131-14600-	Exp Chgd To Reserve For Prior Yrs Enc		13,589.95
	Total Assets		11,584,993.63
	Total Assets and Deferred Outflows of Resources		11,584,993.63
	Liabilities		
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		0.11
131-21325-	Employee Medicare Deduction		0.00
131-21330-	Retirement Contributions		(1.00)
131-21342-	Health Insurance		852.00
131-21343-	Dental Insurance		0.00
131-21344-	Usable		(1,267.60)
131-21345-	Unum		(0.08)
131-21350-	Valic Annuity		0.00
131-21359-	Great West Hybrid		0.00
131-21360-	Garnishments And Levies		0.00
131-21392-	Direct Deposit		0.00
131-21530-	Due To State Of Tennessee		(90.13)
131-26300-	Allimony/Child Support		0.00
131-28100-	Appropriations (Control)		(5,669,577.00)
131-28500-	Revenues (Control)		(216,606.56)
131-28510-	Transfers From Other Funds (Control)		(4,750.00)
131-29940-	Deferred Current Property Taxes		0.00
131-29945-	Deferred Delinquent Property Taxes		0.00

Fund : 131 Highway/Public Works		Account Description	Balance
Account Number		Other Deferred/Unavailable Revenue	0.00
131-29990-	- -	Total Liabilities	(5,891,440.26)
131-34110-	- -	Encumbrances - Current Year	(887,579.30)
131-34120-	- -	Encumbrances - Prior Year	(447,939.95)
131-34550-	- -	Restricted For Highways/Public Works	(3,752,863.53)
131-34650-	- -	Committed For Highways/Public Works	(111,990.00)
131-34650-	-POND -	Committed For Highways/Public Works - Ponderosa Dr Repair Work	(418,864.67)
131-34651-	- -	Committed For Highway Paving	(474,180.92)
131-34675-	- -	Committed For Capital Outlay	(223,332.00)
131-39000-	- -	Budget Unassigned	623,197.00
		Total Equities	(5,693,553.37)
Fund Totals:	131	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(11,584,993.63)
		Highway/Public Works	0.00

Fund : 141 General Purpose School

Account Number	Account Description	Assets	Balance
141-11140- - -	Cash With Trustee		22,050,651.16
141-11140- - -945	Cash With Trustee - Innovative Schools Model Grant		0.00
141-11180- - -	Cash With Clerks, Register, And Sheriff		0.00
141-11410- - -	Accounts Receivable		36,330.96
141-11430- - -	Due From Other Governments		0.00
141-11430- - -431	Due From Other Governments - Summer Learning Camp K-5th		0.00
141-11430- - -434	Due From Other Governments - Transportation for Summer Camps		0.00
141-11430- - -945	Due From Other Governments - Innovative Schools Model Grant		0.00
141-11500- - -	Property Taxes Receivable		0.00
141-11510- - -	Allowance For Uncollectable Property Tax		0.00
141-12140- - -	Other Restricted Assets		503,468.00
141-14100- - -	Estimated Revenues		70,925,169.26
141-14200- - -	Unliquidated Encumbrances (Control)		2,426,248.46
141-14500- - -	Expenditures - Current Year (Control)		4,300,258.23
141-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc		123,204.34
	Total Assets		100,365,330.41
	Total Assets and Deferred Outflows of Resources		100,365,330.41
	Liabilities		
141-21100- - -	Accounts Payable		37,028.67
141-21200- - -	Accrued Payroll		0.00
141-21310- - -	Income Tax Withheld And Unpaid		0.00
141-21320- - -	Social Security Tax		(0.01)
141-21325- - -	Employee Medicare Deduction		0.00
141-21330- - -	Retirement Contributions		(72,604.81)
141-21340- - -	Employee Insurance Deductions		(37,294.95)
141-21341- - -	Unum Life		(8,510.43)
141-21342- - -	State Health		(813,751.26)
141-21343- - -	AFLAC		0.00
141-21344- - -	Usable		(47,710.68)
141-21345- - -	Tasc Fsa & Ddc		(115.00)
141-21346- - -	Health Savings Account		0.00
141-21350- - -	Valic Annuity		(3,005.00)
141-21351- - -	Horace Mann Annuity		(650.00)
141-21352- - -	Equi-Vest Annuity		(740.00)

Fund : 141 General Purpose School

Account Number	Account Description	Balance
141-21354 - -	Oppenheimer Annuity	(373.00)
141-21355 - -	American Express Fidelity	(2,000.00)
141-21356 - -	National Life	(3,118.00)
141-21357 - -	Naco (Def Comp)	(376.48)
141-21358 - -	Modern Woodmen Annuity	(3,240.00)
141-21359 - -	Great West Hybrid	27,266.96
141-21360 - -	Garnishments And Levies	0.00
141-21390 - -	Professional Dues	0.00
141-21392 - -	Direct Deposit	9,021.86
141-28100 - -	Appropriations (Control)	(71,831,474.83)
141-28500 - -	Revenues (Control)	(5,917,803.96)
141-29940 - -	Deferred Current Property Taxes	0.00
141-29945 - -	Deferred Delinquent Property Taxes	0.00
141-29990 - -	Other Deferred/Unavailable Revenue	(74,296.00)
141-29990 - -431	Other Deferred/Unavailable Revenue - Summer Learning Camp K-5th	0.00
141-29990 - -434	Other Deferred/Unavailable Revenue - Transportation for Summer Camps	0.00
	Total Liabilities	(78,743,746.92)
141-34110 - -	Encumbrances - Current Year	(2,426,248.46)
141-34120 - -	Encumbrances - Prior Year	(122,311.71)
141-34555 - -002	Restricted For Education - Little Libraries	(1,452.22)
141-34555 - -305	Restricted For Education - Mt. Horeb Robotics Program	(1,603.97)
141-34555 - -345	Restricted For Education - SPARC Grant - Workforce and Economic	(95,158.00)
141-34555 - -355	Restricted For Education - JFF Grant for CTE	(44,899.00)
141-34555 - -355	Budget Restricted For Education - JFF Grant for CTE	95,158.00
141-34560 - -	Restricted For Instruction	(34,375.23)
141-34587 - -	Restricted For Hybrid Retirement Stabilization Fnd	(429,172.00)
141-34655 - -022	Committed For Education - JCHS BAND	(27,740.80)
141-34655 - -042	Committed For Education - Strong Start Tutoring	(6,100.12)
141-34655 - -201	Committed For Education - Medicaid Reimbursement	(262,336.13)
141-34655 - -301	Committed For Education - Welding Booths	(50,000.00)
141-34655 - -450	Committed For Education - CTE - SBE	(39.10)
141-34655 - -500	Committed For Education - SACC	(117,151.81)
141-34655 - -BBN	Committed For Education - Baseball Field Netting	(75,000.00)
141-34655 - -CUL	Committed For Education - Culinary Arts - CTE	(200,000.00)
141-34655 - -DUC	Committed For Education - Duct Cleaning	(19,045.00)

Fund : 141 General Purpose School

Account Number	Account Description	Balance
141-34655- -FEN	Committed For Education - Fencing	(3,200.00)
141-34655- -FLO	Committed For Education - Flooring	(285.61)
141-34655- -GHV	Committed For Education - Gym HVAC @ JMS and DES	(6,812.92)
141-34655- -HVA	Committed For Education - HVAC Systems	(67,500.00)
141-34655- -JEC	Committed For Education - Jefferson Elementary Construction	(1,000,000.00)
141-34655- -MHF	Committed For Education - MHE - Fencing Playground/Road	(11,215.00)
141-34655- -PAG	Committed For Education - Patriot Academy - Gym Floor Repairs	(1,033.64)
141-34655- -PAT	Committed For Education - Painting Projects	(160,076.40)
141-34655- -RCL	Committed For Education - RSS Clinic Area	(18,054.00)
141-34655- -TER	Committed For Education - Talbott Elementary Repairs	(40,000.00)
141-34655- -THV	Committed For Education - TES HVAC - Boiler Out	(6,425.00)
141-34655- -VEN	Committed For Education - Vent Installation @ JCHS	(150,000.00)
141-34655- -BBN	Budget Committed For Education - Baseball Field Netting	75,000.00
141-34655- -CUL	Budget Committed For Education - Culinary Arts - CTE	200,000.00
141-34655- -DUC	Budget Committed For Education - Duct Cleaning	19,045.00
141-34655- -FEN	Budget Committed For Education - Fencing	3,200.00
141-34655- -FLO	Budget Committed For Education - Flooring	285.61
141-34655- -GHV	Budget Committed For Education - Gym HVAC @ JMS and DES	6,812.92
141-34655- -MHF	Budget Committed For Education - MHE - Fencing Playground/Road	11,215.00
141-34655- -PAG	Budget Committed For Education - Patriot Academy - Gym Floor Repairs	1,033.64
141-34655- -PAT	Budget Committed For Education - Painting Projects	160,076.40
141-34655- -RCL	Budget Committed For Education - RSS Clinic Area	18,054.00
141-34655- -TER	Budget Committed For Education - Talbott Elementary Repairs	40,000.00
141-34655- -THV	Budget Committed For Education - TES HVAC - Boiler Out	6,425.00
141-34655- -VEN	Budget Committed For Education - Vent Installation @ JCHS	150,000.00
141-34685- -012	Committed For Capital Projects - RSS - Sewer Plant	(23,620.00)
141-34685- -EXL	Committed For Capital Projects - JMS, NME, RSS, PES - Exterior Lighting	(2,252.56)
141-34685- -FLO	Committed For Capital Projects - Flooring	0.00
141-34685- -MHF	Committed For Capital Projects - MHE - Fencing Playground/Road	0.00
141-34685- -PAT	Committed For Capital Projects - Painting Projects	0.00
141-34755- -	Assigned For Education	(9,357.00)
141-34755- -065	Assigned For Education - JCHS Field	(120,000.00)
141-34755- -701	Assigned For Education - United Way - Family Resource Center	(95.27)
141-34755- -BBN	Assigned For Education - Baseball Field Netting	0.00
141-34755- -CUL	Assigned For Education - Culinary Arts - CTE	0.00

Jefferson County Finance
 Balance Sheet (Landscape)
 August 2023

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Fund : 141		General Purpose School		Balance
Account Number	Account Description			
141-34755- -DUC	Assigned For Education - Duct Cleaning			0.00
141-34755- -FEN	Assigned For Education - Fencing			0.00
141-34755- -FIN	Assigned For Education - FINANCE			(32,433.50)
141-34755- -GHV	Assigned For Education - Gym HVAC @ JMS and DES			0.00
141-34755- -HVA	Assigned For Education - HVAC Systems			0.00
141-34755- -LNK	Assigned For Education - LINK at JCHS			(4,000.00)
141-34755- -PAG	Assigned For Education - Patriot Academy - Gym Floor Repairs			0.00
141-34755- -RCL	Assigned For Education - RSS Clinic Area			0.00
141-34755- -SPP	Assigned For Education - Student Protection Plan			(40,092.26)
141-34755- -TER	Assigned For Education - Talbott Elementary Repairs			0.00
141-34755- -THV	Assigned For Education - TES HVAC - Boiler Out			0.00
141-34755- -TRN	Assigned For Education - For Transportation			(29,719.11)
141-34755- -VEN	Assigned For Education - Vent Installation @ JCHS			0.00
141-34785- -PEC	Assigned For Capital Projects - Piedmont Elementary Construction			(667,380.00)
141-39000- - -	Unassigned			(14,175,973.72)
141-39000- -950 -	Unassigned - Jefferson Academy			0.00
141-39000- -REQFB-	Unassigned - Required Balance By Statute and/or Policy			(2,045,729.52)
141-39000- - -	Budget Unassigned			120,000.00
	Total Equities			(21,621,583.49)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala			(100,365,330.41)
Fund Totals:	141	General Purpose School		0.00

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Jefferson County Finance
Balance Sheet Summarized
August 2023

User: Bryant Opel
Date/Time: 10/4/2023 2:05 PM

Fund: 142	School Federal Projects	Account Description	Ending Balance
11140		Cash With Trustee	2,294,896.15
11410		Accounts Receivable	0.00
11430		Due From Other Governments	(6.35)
11440		Due From Other Funds	0.00
14100		Estimated Revenues	8,811,650.06
14200		Unliquidated Encumbrances (Control)	1,325,108.15
14500		Expenditures - Current Year (Control)	718,442.06
14600		Exp Chgd To Reserve For Prior Yrs Enc	0.00
		Total Assets	13,150,090.07
		Total Assets and Deferred Outflows of Resources	13,150,090.07
21100		Accounts Payable	0.00
21200		Accrued Payroll	0.00
21310		Income Tax Withheld And Unpaid	0.00
21320		Social Security Tax	0.00
21325		Employee Medicare Deduction	0.00
21330		Retirement Contributions	(1,718.48)
21340		Employee Insurance Deductions	(5,589.06)
21341		Afac	(175.10)
21342		Health Insurance	(5,071.50)
21343		Afac	0.00
21344		Usable	(300.30)
21345		Unum	0.00
21350		Valic Annuity	(45.00)
21352		Equi-West Annuity	(100.00)
21353		Metro Annuity	(120.00)
21354		Oppenheimer Annuity	(75.00)
21357		Naco (Def Comp)	(200.00)
21358		Modern Woodmen Annuity	(1,605.00)
21359		Great West Hybrid	0.00
21360		Garnishments And Levies	(620.00)
21390		Professional Dues	0.00
21392		Direct Deposit	2,576.90
28100		Appropriations (Control)	(8,811,650.06)
		Total Liabilities	(8,824,692.60)
34110		Encumbrances - Current Year	(1,325,108.15)
34120		Encumbrances - Prior Year	(9,360.00)
34555		Restricted For Education	9,070.68
34655		Committed For Education	(3,000,000.00)
39000		Unassigned	0.00
		Total Equities	(4,325,397.47)
		Total Liabilities, Deferred Inflows of Resources, and Fund Balances	(13,150,090.07)
			0.00
Fund Totals: 142	School Federal Projects		0.00

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Jefferson County Finance
Balance Sheet Summarized
August 2023 2023

User: Bryant Opell
Date/Time: 10/4/2023 2:05 PM

Fund:	Account Number	Account Description	Ending Balance
		No Current Control Account Activity	0.00
		No Current Control Account Activity	0.00
		Total	0.00
		Total	0.00
Fund Totals:		No Current Control Account Activity	0.00

Fund : 143 Central Cafeteria

Account Number	Account Description	Assets	Balance
143-11120-	Cash On Hand		1,100.00
143-11140-	Cash With Trustee		2,936,915.66
143-11200-DES -421	Inventories - Dandridge Elementary School - Food Preparation Supplies		2,038.66
143-11200-DES -422	Inventories - Dandridge Elementary School - Food Supplies		6,205.67
143-11200-JCHS -421	Inventories - Jefferson Co High School - Food Preparation Supplies		3,871.91
143-11200-JCHS -422	Inventories - Jefferson Co High School - Food Supplies		23,185.82
143-11200-JES -421	Inventories - Jefferson Elementary - Food Preparation Supplies		2,318.98
143-11200-JES -422	Inventories - Jefferson Elementary - Food Supplies		5,927.23
143-11200-JMS -421	Inventories - Jefferson Middle School - Food Preparation Supplies		188.11
143-11200-JMS -422	Inventories - Jefferson Middle School - Food Supplies		7,537.06
143-11200-MHE -421	Inventories - Mt Horeb Elementary School - Food Preparation Supplies		5,079.13
143-11200-MHE -422	Inventories - Mt Horeb Elementary School - Food Supplies		10,284.34
143-11200-MMS -421	Inventories - Maury Middle School - Food Preparation Supplies		2,423.77
143-11200-MMS -422	Inventories - Maury Middle School - Food Supplies		3,999.64
143-11200-NME -421	Inventories - New Market Elementary - Food Preparation Supplies		3,995.99
143-11200-NME -422	Inventories - New Market Elementary - Food Supplies		2,518.50
143-11200-PES -421	Inventories - Piedmont Elementary School - Food Preparation Supplies		1,292.36
143-11200-PES -422	Inventories - Piedmont Elementary School - Food Supplies		4,071.93
143-11200-RSS -421	Inventories - Rush Strong School - Food Preparation Supplies		3,741.98
143-11200-RSS -422	Inventories - Rush Strong School - Food Supplies		7,337.69
143-11200-TES -421	Inventories - Talbott Elementary School - Food Preparation Supplies		1,524.54
143-11200-TES -422	Inventories - Talbott Elementary School - Food Supplies		2,956.88
143-11200-WPS -421	Inventories - White Pine School - Food Preparation Supplies		1,774.71
143-11200-WPS -422	Inventories - White Pine School - Food Supplies		8,866.32
143-11410-	Accounts Receivable		0.00
143-11410- -815	Accounts Receivable - Usda Lunch Claim		225,543.85
143-11410- -816	Accounts Receivable - Usda Breakfast Claim		67,225.58
143-11410- -817	Accounts Receivable - In-Transit Deposits		26,100.73
143-11410- -818	Accounts Receivable - Usda-Other		184.86
143-14100-	Estimated Revenues		4,884,703.00
143-14200-	Unliquidated Encumbrances (Control)		2,608,253.19
143-14500-	Expenditures - Current Year (Control)		476,643.84
	Total Assets		11,337,811.93
	Total Assets and Deferred Outflows of Resources		11,337,811.93

Fund : 143 Central Cafeteria

Account Number	Account Description	Liabilities	Balance
143-21100- - -	Accounts Payable		(344.94)
143-21100- -DES -	Accounts Payable - Dandridge Elementary School		28.75
143-21100- -JCHS -	Accounts Payable - Jefferson Co High School		57.50
143-21100- -JES -	Accounts Payable - Jefferson Elementary		28.75
143-21100- -JMS -	Accounts Payable - Jefferson Middle School		28.75
143-21100- -MHE -	Accounts Payable - Mt Horeb Elementary School		28.75
143-21100- -MMS -	Accounts Payable - Maury Middle School		28.75
143-21100- -NME -	Accounts Payable - New Market Elementary		28.75
143-21100- -PES -	Accounts Payable - Piedmont Elementary School		28.75
143-21100- -RSS -	Accounts Payable - Rush Strong School		28.75
143-21100- -TES -	Accounts Payable - Talbott Elementary School		28.75
143-21100- -WPS -	Accounts Payable - White Pine School		28.69
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		(3,486.43)
143-21340- - -	Employee Insurance Deductions		(1,220.49)
143-21341- - -	Unum Life		(435.42)
143-21342- - -	State Health		(28,572.00)
143-21344- - -	Usable		(2,394.81)
143-21345- - -	Tasc Fsa & Ddc		0.00
143-21350- - -	Valic Annuity		(200.00)
143-21354- - -	Oppenheimer Annuity		(50.00)
143-21358- - -	Modern Woodmen Annuity		(100.00)
143-21359- - -	Great West Hybrid		(1,046.37)
143-21392- - -	Direct Deposit		0.00
143-28100- - -	Appropriations (Control)		(5,695,678.00)
143-28500- - -	Revenues (Control)		(420,245.65)
143-29990- - -	Other Deferred/Unavailable Revenue		0.00
	Total Liabilities		(6,153,429.17)
143-34110- - -	Encumbrances - Current Year		(2,608,253.19)
143-34120- - -	Encumbrances - Prior Year		(400.00)
143-34220- -DES -	Inventory - Dandridge Elementary School		(8,244.33)
143-34220- -JCHS -	Inventory - Jefferson Co High School		(27,057.73)

Fund : 143 Central Cafeteria

Account Number	Account Description	Balance
143-34220-JES -	Inventory - Jefferson Elementary	(8,246.21)
143-34220-JMS -	Inventory - Jefferson Middle School	(7,725.17)
143-34220-MHE -	Inventory - Mt Horeb Elementary School	(15,363.47)
143-34220-MMS -	Inventory - Maury Middle School	(6,423.41)
143-34220-NME -	Inventory - New Market Elementary	(6,514.49)
143-34220-PES -	Inventory - Piedmont Elementary School	(5,364.29)
143-34220-RSS -	Inventory - Rush Strong School	(11,079.67)
143-34220-TES -	Inventory - Talbott Elementary School	(4,481.42)
143-34220-WPS -	Inventory - White Pine School	(10,641.03)
143-34570-DES -	Restricted For Operation Of Non-Inst Ser - Dandridge Elementary School	(203,341.86)
143-34570-JCHS -	Restricted For Operation Of Non-Inst Ser - Jefferson Co High School	(747,702.09)
143-34570-JES -	Restricted For Operation Of Non-Inst Ser - Jefferson Elementary	(237,013.51)
143-34570-JMS -	Restricted For Operation Of Non-Inst Ser - Jefferson Middle School	(294,242.90)
143-34570-MHE -	Restricted For Operation Of Non-Inst Ser - Mt Horeb Elementary School	(283,500.08)
143-34570-MMS -	Restricted For Operation Of Non-Inst Ser - Maury Middle School	(223,877.97)
143-34570-NME -	Restricted For Operation Of Non-Inst Ser - New Market Elementary	(166,648.59)
143-34570-PES -	Restricted For Operation Of Non-Inst Ser - Piedmont Elementary School	(163,796.96)
143-34570-RSS -	Restricted For Operation Of Non-Inst Ser - Rush Strong School	(213,594.04)
143-34570-TES -	Restricted For Operation Of Non-Inst Ser - Talbott Elementary School	(109,878.11)
143-34570-WPS -	Restricted For Operation Of Non-Inst Ser - White Pine School	(360,486.01)
143-39000- - -	Unassigned	(271,481.23)
143-39000- - -	Budget Unassigned	810,975.00
	Total Equities	(5,184,382.76)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bal	(11,337,811.93)
Fund Totals:	143 Central Cafeteria	0.00

Fund : 151 General Debt Service

Account Number	Account Description	Assets	Balance
151-11140-	Cash With Trustee		18,989,732.24
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		500,000.00
151-11500-	Property Taxes Receivable		0.00
151-11510-	Allowance For Uncollectable Property Tax		0.00
151-14100-	Estimated Revenues		9,112,887.00
151-14500-	Expenditures - Current Year (Control)		334,608.44
	Total Assets		28,937,227.68
	Total Assets and Deferred Outflows of Resources		28,937,227.68
	Liabilities		
151-28100-	Appropriations (Control)		(5,674,676.00)
151-28500-	Revenues (Control)		(990,461.33)
151-29940-	Deferred Current Property Taxes		0.00
151-29945-	Deferred Delinquent Property Taxes		0.00
151-29990-	Other Deferred/Unavailable Revenue		0.00
	Total Liabilities		(6,665,137.33)
151-34200-	Nonexpendable		(500,000.00)
151-34680-	Committed For Debt Service		(14,484,231.35)
151-34680-REQFB-	Committed For Debt Service - Required Balance By Statute and/or Policy		(3,849,648.00)
151-34680-	Budget Committed For Debt Service		(2,266,211.00)
151-34680-RZED-	Budget Committed For Debt Service - RZED		(1,172,000.00)
	Total Equities		(22,272,090.35)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(28,937,227.68)
Fund Totals:	151 General Debt Service		0.00

Fund : 171 General Capital Projects		Account Description	Balance
Account Number		Assets	
171-11140	-	Cash With Trustee	1,221,188.56
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	772,754.00
171-14200	-	Unliquidated Encumbrances (Control)	8,500.00
171-14500	-	Expenditures - Current Year (Control)	113.04
		Total Assets	2,002,555.60
		Total Assets and Deferred Outflows of Resources	2,002,555.60
		Liabilities	
171-28100	-	Appropriations (Control)	(493,520.00)
171-28500	-	Revenues (Control)	(1,831.91)
171-29940	-	Deferred Current Property Taxes	0.00
171-29945	-	Deferred Delinquent Property Taxes	0.00
		Total Liabilities	(495,351.91)
171-34110	-	Encumbrances - Current Year	(8,500.00)
171-34120	-	Encumbrances - Prior Year	(650,748.00)
171-34685	-	Committed For Capital Projects	(542,300.32)
171-34685	-CHINT-	Committed For Capital Projects - Courthouse Interior	(1,026.00)
171-34685	-CoC -	Committed For Capital Projects - County Clerk	(5,000.00)
171-34685	-GENER-	Committed For Capital Projects - Jail Workhouse Back Up Generator	(15,567.00)
171-34685	-IT -	Committed For Capital Projects - Information Technology	(4,828.37)
171-39000	-	Budget Unassigned	(279,234.00)
		Total Equities	(1,507,203.69)
		Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(2,002,555.60)
Fund Totals:	171	General Capital Projects	0.00

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Jefferson County Finance
Balance Sheet (Landscape)
August 2023

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Fund : 174	Nursing Home Projects	Account Number	Account Description	Assets	Balance
174-11140-	-	-	Cash With Trustee		87,972.68
			Total Assets		87,972.68
			Total Assets and Deferred Outflows of Resources		87,972.68
			Equities		
174-34685-	-	-	Committed For Capital Projects		(87,972.68)
			Total Equities		(87,972.68)
			Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(87,972.68)
Fund Totals:	174	Nursing Home Projects			0.00

Account Number	Account Description	Assets	Balance
177-11140-	Cash With Trustee		2,475,895.53
177-14200-	Unliquidated Encumbrances (Control)		0.00
	Total Assets		2,475,895.53
	Total Assets and Deferred Outflows of Resources		2,475,895.53
	Liabilities		
177-28100-	Appropriations (Control)		(200,000.00)
	Total Liabilities		(200,000.00)
177-34110-	Encumbrances - Current Year		0.00
177-34120-	Encumbrances - Prior Year		(1,255,993.94)
177-34685-	Committed For Capital Projects		(22,461.06)
177-34685-	Committed For Capital Projects - Paving Projects		(581,959.62)
177-34685-	Committed For Capital Projects - Piedmont Elementary Construction		(615,480.91)
177-34685-	Budget Committed For Capital Projects - Paving Projects		200,000.00
	Total Equities		(2,275,895.53)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(2,475,895.53)
Fund Totals:	177 Education Capital Projects		0.00

Account Number	Account Description	Assets	Balance
Fund : 189	Other Capital Projects - CDBG		
189-14100-	Estimated Revenues	863,300.00	863,300.00
	Total Assets	863,300.00	863,300.00
	Total Assets and Deferred Outflows of Resources		
	Liabilities		
189-28100-	Appropriations (Control)	(863,300.00)	(863,300.00)
	Total Liabilities	(863,300.00)	
189-35220-	Designated For Purpose 12	(151,020.39)	(151,020.39)
189-39000-	Unassigned	151,020.39	151,020.39
	Total Equities	0.00	0.00
	Total Liabilities, Deferred Inflows of Resources, and Fund Bal	(863,300.00)	(863,300.00)
Fund Totals:	189 Other Capital Projects - CDBG		0.00

Jefferson County Finance
Balance Sheet (Landscape)
August 2023

User: Bryant Opell
Date/Time: 10/4/2023 2:00 PM
Page 27 of 28

Template Name: LGC
Created by:

Fund : 207 Solid Waste Disposal

Account Number	Account Description	Assets	Balance
207-11120-	Cash On Hand		100.00
207-11140-	Cash With Trustee		5,650,018.11
207-111410-	Accounts Receivable		0.00
207-111420-	Allowance For Uncollectibles-Contra Acct		(5,000.00)
207-111440-	Due From Other Funds		(81,514.86)
207-12140-	Other Restricted Assets		13,982.00
207-12250-	Net Pension Asset		220,881.00
207-13100-	Landfill Facilities And Development		1,826,100.97
207-13110-	Accum Depr - Landfill Facilities And Dev		(397,985.89)
207-13200-	Land		(349,570.00)
207-13300-	Buildings And Improvements		358,208.71
207-13310-	Accumulated Depreciation-Buildings & Impr		(563,823.27)
207-13700-	Machinery And Equipment		4,161,956.10
207-13710-	Accumulated Depreciation-Mach & Equip		(3,186,662.85)
207-13800-	Construction In Progress		154,957.50
207-14100-	Estimated Revenues		2,110,000.00
207-14200-	Unliquidated Encumbrances (Control)		297,946.03
207-14500-	Expenditures - Current Year (Control)		277,650.70
207-14600-	Exp Chgd To Reserve For Prior Yrs Enc		179,112.19
207-15400-	Pension Changes In Experience		3,096.00
207-15401-	Pension Changes in Assumptions		90,596.00
207-15404-	Pension Cont.After Measurement Date		24,757.00
207-15501-	OPEB Changes in Assumptions		5,621.00
207-15504-	OPEB Contributions After Measurement Date		520.00
	Total Assets		10,790,946.44
	Total Assets and Deferred Outflows of Resources		10,790,946.44
	Liabilities		
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		0.06
207-21325-	Employee Medicare Deduction		0.00
207-21330-	Retirement Contributions		0.02
207-21342-	Health Insurance		0.00

Template Name: LGC
Created by:

Fund : 207 Solid Waste Disposal

Account Number	Account Description	Balance
207-21343-	Dental Insurance	0.00
207-21344-	Usable	0.00
207-21345-	Unum	0.00
207-21350-	Valic Annuity	0.00
207-21359-	Great West Hybrid	0.00
207-21392-	Direct Deposit	0.00
207-21395-	Compensated Absences Payable	(2,816.63)
207-21500-	Due To Other Funds	(500,000.00)
207-21530-	Due To State Of Tennessee	(53.45)
207-22500-	Accrued Liab For Landfill Closure/Care	(3,520,064.00)
207-27560-	Net OPEB Liability	(36,454.00)
207-27600-	Accrued Leave - Long-Term	(13,122.75)
207-28100-	Appropriations (Control)	(2,213,010.00)
207-28500-	Revenues (Control)	(219,025.12)
207-28510-	Transfers From Other Funds (Control)	(2,175,000.00)
207-29980-	Pension Changes In Experience	(12,182.00)
207-29982-	Pension Changes In Investment Earnings	(183,302.00)
207-29985-	OPEB Changes in Experience	(13,983.00)
207-29986-	OPEB Changes in Assumptions	(11,588.00)
	Total Liabilities	(8,900,600.87)
207-34110-	Encumbrances - Current Year	(297,946.03)
207-34120-	Encumbrances - Prior Year	(179,112.19)
207-34685-	Committed For Capital Projects	(31,922.16)
207-39000-	Unassigned	(4,426,354.09)
207-39000-	Budget Unassigned	103,010.00
207-39110-	Net Investment In Capital Assets	(2,276,976.58)
207-39121-	Restricted For Purpose No. 1	(220,881.00)
207-39122-	Restricted For Purpose No. 2	(13,982.00)
207-39900-	Net Assets - Unrestricted	5,453,818.48
	Total Equities	(1,890,345.57)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(10,790,946.44)
Fund Totals:	207 Solid Waste Disposal	0.00



JASON E. MUMPOWER
Comptroller

July 31, 2023

Honorable Mark Potts, Mayor
and Honorable Board of Commissioners
Jefferson County
PO Box 710
Dandridge, TN 37725-0710

Dear Mayor Potts and Members of the Board:

This letter acknowledges receipt of a certified copy of the fiscal year 2024 budget.

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

This letter constitutes approval, by this office, for the County's fiscal year 2024 budget as adopted by the County Commission.

Budget Considerations

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

Structurally Balanced Budget

The County has budgeted its General Fund recurring expenditures to exceed its recurring revenues. A budget is structurally balanced when recurring revenues that can be relied on every year are sufficient to pay recurring expenditures required for normal governmental operations. As a best practice, we recommend officials adopt a structurally balanced budget that ensures there are sufficient recurring revenues to pay for recurring expenditures.

Jefferson County
Budget Approval Letter
July 31, 2023

Expenditures Not Appropriated

During our review of the budget we noted that the County's most recent audit reflected actual expenditures exceeding budget appropriations for several major categories within the General Fund. Expenditures at the major category level should be authorized in the original budget or an amendment to that budget or in a supplemental appropriation. The County's governing body needs to take steps to ensure that expenditures are closely monitored and the County stays within the budget appropriations. Future audits should reflect this has been resolved for your local government to be eligible to receive the annual budget certificate: tncot.cc/budgetcertificates.

Solid Waste Disposal Fund

During our review of the budget we noted that the County's most recent audit has a finding because the Solid Waste Disposal Fund ended the fiscal year with a deficit in unrestricted net position of \$120,231. As noted in the audit, this resulted from a failure to adequately fund the postclosure liability.

American Rescue Plan Spending

The governing body budgeted the use American Rescue Plan (ARP) funds. This budget approval is not an approval for the planned use of the ARP funds and the governing body, with the assistance of its attorney, should determine that the planned use complies with Federal regulations concerning the use of ARP funds. ARP funds spent contrary to Federal regulations must be returned.

ARP funds are non-recurring and should only be used for one-time expenses. When purchasing capital items, ongoing maintenance and operating expenses should be analyzed to show future demand on recurring revenues.

Commendation

We commend the governing body for adopting this year's budget prior to the beginning of the budget year. Timely adoption will result in better management of public dollars in the coming year by immediately instituting appropriate budgetary controls. Adopting the budget in a timely manner allows your financial staff more time to close the official accounting records and have those records available for audit no later than two months after the close of your fiscal year as required by Tenn. Code Ann. § 9-2-102.

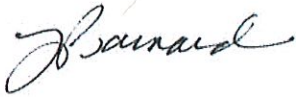
Jefferson County
Budget Approval Letter
July 31, 2023

If you should have questions or need assistance, please refer to our online resources on our website or feel free to contact your financial analyst, Lori Barnard, at 615.747.5347 or Lori.Barnard@cot.tn.gov.

Sincerely,



Sheila Reed, Director
Division of Local Government Finance



Lori Barnard, Financial Analyst
Division of Local Government Finance

cc: Jessica Elder, Finance Director, Jefferson County

SR:lb



JASON E. MUMPOWER
Comptroller

August 2, 2023

Honorable Mark Potts, Mayor
and Honorable Board of Commissioners
Jefferson County
PO Box 710
Dandridge, TN 37725-0710

Dear Mayor Potts and Members of the Board:

Thank you for your request. We acknowledge receipt on July 24, 2023, of a request from the Finance Director of Jefferson County (the "County") for approval to issue twelve-year capital outlay notes in an amount not to exceed \$2,200,000 to be known as the "General Obligation Capital Outlay Notes, Series 2023" (the "Notes").

Included with the request was a certified copy of Resolution #2023-38 adopted on July 17, 2023, authorizing the issuance of the Notes to finance the reconstruction, improvements and equipping of a garbage collection and disposal facility, including the closure of a landfill cell (the "Project"). The proposed note form was included with the resolution. Please send a copy of the executed note to us along with the completed Report on Debt Obligation within forty-five (45) days of the issuance of the debt herein approved.

Note Approval

This letter constitutes approval for the County to issue the Notes by informal bid pursuant to Title 9, Chapter 21, Part 6 of Tennessee Code Annotated. Approval of the sale of the Notes is conditioned upon the County's compliance with all relevant provisions of Tennessee law. Our office has relied upon the County's determination of the cost of the public works project.

The County is responsible for ensuring compliance with Title 9, Chapter 21, Parts 1, 4, and 6 of the Tennessee Code Annotated, its debt management policy, and timely payment of outstanding note principal and interest in accordance with the note provisions.

This letter and the approval to issue debt do not address the compliance with federal tax regulations and should not be relied upon for that purpose. The County should discuss these issues with a tax attorney or bond counsel.

Jefferson County
Capital Outlay Note Approval Letter
August 2, 2023

This approval is valid for six months after the date of this letter. If the Notes have not been issued within that time, a new request must be submitted to our office for approval. Please notify us if the County decides not to issue the Notes.

Purpose, Terms, and Life

This Project meets the definition of a public works project in Tenn. Code Ann. § 9-21-105, and the County may issue notes under the authority of Title 9, Chapter 21 of the Tennessee Code Annotated to finance such Project.

The maturity of the Notes does not exceed the life of the proposed Project as attested by the local governing body. The maximum maturity for the Notes as authorized by the governing body is twelve fiscal years after the fiscal year the Notes are issued.

In its resolution, the County committed to amortize the Notes in a manner that reflects level debt service.

The submitted resolution and supporting documents appear to meet the requirements for the issuance of notes in Title 9, Chapter 21 Parts 1, 4, and 6 of the Tennessee Code Annotated.

After Issuance

Our website contains specific compliance requirements your local government will be responsible for once the notes are issued: <http://tncot.cc/debt>. The listing is not all inclusive.

If you should have questions or need assistance, please refer to our online resources on our website or feel free to contact your financial analyst, Lori Barnard, at 615.747.5347 or Lori.Barnard@cot.tn.gov.

Sincerely,



Sheila Reed, Director
Division of Local Government Finance

cc: Jessica Elder, Finance Director, Jefferson County

SR:lb



JASON E. MUMPOWER
Comptroller

October 5, 2023

Honorable Mark Potts, Mayor
and Honorable Board of Commissioners
Jefferson County
P.O. Box 710
Dandridge, TN 37725-0710

Dear Mayor Potts and Members of the Board:

We received a request on October 3, 2023, from the Finance Director of Jefferson County (the "County") for approval to issue tax and revenue anticipation notes (TRANs) for fiscal year 2024 as an interfund loan from the Debt Service Fund to the Sanitation Fund in the amount of \$500,000.

The TRANs are authorized by the governing body in Section 6 of the County's Appropriations Resolution adopted on June 26, 2023. The County provided cash flow forecasts which support the need to issue TRANs for the Sanitation Fund as well as the ability of the County to make an interfund loan from its Debt Service Fund. The executed note form for the TRAN should be submitted when you file the required debt report: mncot.cc/debt-report.

Limitations

Local governments in Tennessee are authorized to issue TRANs pursuant to Tenn. Code Ann. Title 9, Chapter 21 for the purpose of meeting appropriations made for the current fiscal year in anticipation of the collection of taxes and revenues of that fiscal year, subject to the prior approval of the Comptroller of the Treasury.

The authorized amount of TRANs must not exceed 60% of the annual appropriation for the fund receiving proceeds from the loan and future revenues projected must be sufficient to provide for the payment of the TRANs by June 30, 2024. We have determined that your request is within the percentage limitation described above. Additionally, the cash flow forecast for the Sanitation Fund supports the County's ability to repay the TRANs by June 30, 2024.

Approval

This letter constitutes approval pursuant to Tenn. Code Ann. §§ 9-21-801 and 9-21-408 for the County to issue TRANs in the total amount of \$500,000 for the Sanitation Fund as an interfund loan from the Debt Service Fund.

Jefferson County
Tax and Revenue Anticipation Note
Interfund Loan Approval
October 5, 2023

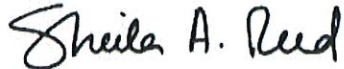
This letter and the approval to issue debt do not address compliance with federal tax regulations and should not be relied upon for that purpose. These issues should be discussed with a tax attorney or bond counsel.

After Issuance

Our website contains specific compliance requirements your local government will be responsible for once the TRANs are issued: tncot.cc/debt. These requirements are not all inclusive and you should work with legal counsel to ensure compliance with legal and regulatory requirements related to the proposed debt.

If you should have questions or need assistance, please refer to our online resources or feel free to contact your financial analyst, Lori Barnard, at 615.747.5347 or Lori.Barnard@cot.tn.gov.

Sincerely,



Sheila Reed, Director
Division of Local Government Finance

cc: Jessica Elder, Finance Director, Jefferson County

SR:lb

MEMORANDUM OF AGREEMENT

This agreement made and entered into by and between Jefferson County, Tennessee hereinafter referred to as the "County" and the Alpha-Talbott Utility District, hereinafter referred to as the "Utility" is as follows:

WHEREAS, the County is a recipient of Tennessee Department of Environment and Conservation's (TDEC) American Rescue Plan (ARP) Fiscal Recovery Funds for the provision of drinking water and wastewater infrastructure projects to benefit residents of Jefferson County; and,

WHEREAS, the TDEC-ARP funds are designated for and on behalf of the Utility for specific water and wastewater projects as approved by TDEC; and

WHEREAS, the County is also a recipient of Coronavirus State and Local Fiscal Recovery Funds (SLFRF) to be utilized in accordance with requirements of the Department of Treasury's Final Rule, dated April 1, 2022; and

WHEREAS, the County and the Utility desire to enter into a written agreement specifying the terms and conditions of the relationship of the County and Utility;

NOW, THEREFORE, for good and valuable consideration, the receipt and adequacy of which are acknowledged, the County and Utility agrees as follows:

1. The County's responsibilities shall be the following:
 - a) The County awards an amount of \$502,453.00 from the County's TDEC-ARP allocation to the Utility for the construction of projects specified in the County's application. These funds will be a pass-through to the Utility. The Utility will be responsible for cost overruns exceeding this allocation.
 - b) The County will provide a lump sum amount of \$161,774.00 from the County's direct SLFRF ARPA funding to the Utility for the construction of projects also specified in the County TDEC-ARP application.
 - c) The County agrees to prepare and submit applicable Requests for Reimbursement to the State requesting the TDEC-ARP funding on behalf of the Utility.
 - d) The County agrees to abide by all rules, regulations, terms, and conditions of the TDEC-ARP Program, as well as the SLFRF Final Rule.
 - e) The County will maintain files and adequate bookkeeping records related to the project.
2. The Utility's responsibilities shall be the following:
 - a) The Utility will accept the pass through of TDEC-ARP funds from the County.

- b) The Utility shall be responsible for payment of all invoices and submitting proof of payment and invoices for presenting reimbursement requests to TDEC.
 - c) The Utility shall contract for engineering services as necessary for carrying out the proposed projects.
 - d) The Utility agrees to abide by all rules, regulations, terms, and conditions of the TDEC-ARP and SLFRF programs.
 - e) The Utility will maintain files and adequate bookkeeping records related to the project.
 - f) Following the completion of the project activities, the Utility agrees to operate and maintain the water and wastewater infrastructure systems associated with the project.
3. If for any reason whatsoever, the Utility does not adhere to the commitments as contemplated in this agreement, the County's sole remedy, and the limit of the County's liability under this agreement, will be for the Utility to reimburse the County the amount contemplated by this agreement.
4. This agreement is subject to the terms and conditions of Jefferson County TDEC State of Tennessee Governmental Contract. The contract Terms and conditions, Tennessee State and local law, and applicable Federal Guidance are binding upon the County and the Utility.

IN WITNESS THEREOF, the County and the Utility have executed this Agreement this the _____ day of _____, 2023.

Mark Potts
Jefferson County Executive

Mike Jones
Alpha-Talbott Utility District

Attest

Attest

MEMORANDUM OF AGREEMENT

This agreement made and entered into by and between Jefferson County, Tennessee hereinafter referred to as the "County" and the Shady Grove Utility District, hereinafter referred to as the "Utility" is as follows:

WHEREAS, the County is a recipient of Tennessee Department of Environment and Conservation's (TDEC) American Rescue Plan (ARP) Fiscal Recovery Funds for the provision of drinking water and wastewater infrastructure projects to benefit residents of Jefferson County; and,

WHEREAS, the TDEC-ARP funds are designated for and on behalf of the Utility for specific water and wastewater projects as approved by TDEC; and

WHEREAS, the County is also a recipient of Coronavirus State and Local Fiscal Recovery Funds (SLFRF) to be utilized in accordance with requirements of the Department of Treasury's Final Rule, dated April 1, 2022; and

WHEREAS, the County and the Utility desire to enter into a written agreement specifying the terms and conditions of the relationship of the County and Utility;

NOW, THEREFORE, for good and valuable consideration, the receipt and adequacy of which are acknowledged, the County and Utility agrees as follows:

1. The County's responsibilities shall be the following:
 - a) The County awards an amount of \$532,701.00 from the County's TDEC-ARP allocation to the Utility for the construction of projects specified in the County's application. These funds will be a pass-through to the Utility. The Utility will be responsible for cost overruns exceeding this allocation.
 - b) The County will provide a lump sum amount of \$171,512.00 from the County's direct SLFRF ARPA funding to the Utility for the construction of projects also specified in the County TDEC-ARP application.
 - c) The County agrees to prepare and submit applicable Requests for Reimbursement to the State requesting the TDEC-ARP funding on behalf of the Utility.
 - d) The County agrees to abide by all rules, regulations, terms, and conditions of the TDEC-ARP Program, as well as the SLFRF Final Rule.
 - e) The County will maintain files and adequate bookkeeping records related to the project.
2. The Utility's responsibilities shall be the following:
 - a) The Utility will accept the pass through of TDEC-ARP funds from the County.

- b) The Utility shall be responsible for payment of all invoices and submitting proof of payment and invoices for presenting reimbursement requests to TDEC.
 - c) The Utility shall contract for engineering services as necessary for carrying out the proposed projects.
 - d) The Utility agrees to abide by all rules, regulations, terms, and conditions of the TDEC-ARP and SLFRF programs.
 - e) The Utility will maintain files and adequate bookkeeping records related to the project.
 - f) Following the completion of the project activities, the Utility agrees to operate and maintain the water and wastewater infrastructure systems associated with the project.
3. If for any reason whatsoever, the Utility does not adhere to the commitments as contemplated in this agreement, the County's sole remedy, and the limit of the County's liability under this agreement, will be for the Utility to reimburse the County the amount contemplated by this agreement.
4. This agreement is subject to the terms and conditions of Jefferson County TDEC State of Tennessee Governmental Contract. The contract Terms and conditions, Tennessee State and local law, and applicable Federal Guidance are binding upon the County and the Utility.

IN WITNESS THEREOF, the County and the Utility have executed this Agreement this the _____ day of _____, 2023.

Mark Potts
Jefferson County Executive

Mike Jones
Shady Grove Utility District

Attest

Attest

MEMORANDUM OF AGREEMENT

This agreement made and entered into by and between Jefferson County, Tennessee hereinafter referred to as the "County" and the New Market Utility District, hereinafter referred to as the "Utility" is as follows:

WHEREAS, the County is a recipient of Tennessee Department of Environment and Conservation's (TDEC) American Rescue Plan (ARP) Fiscal Recovery Funds for the provision of drinking water and wastewater infrastructure projects to benefit residents of Jefferson County; and,

WHEREAS, the TDEC-ARP funds are designated for and on behalf of the Utility for specific water and wastewater projects as approved by TDEC; and

WHEREAS, the County is also a recipient of Coronavirus State and Local Fiscal Recovery Funds (SLFRF) to be utilized in accordance with requirements of the Department of Treasury's Final Rule, dated April 1, 2022; and

WHEREAS, the County and the Utility desire to enter into a written agreement specifying the terms and conditions of the relationship of the County and Utility;

NOW, THEREFORE, for good and valuable consideration, the receipt and adequacy of which are acknowledged, the County and Utility agrees as follows:

1. The County's responsibilities shall be the following:
 - a) The County awards an amount of \$1,512,896.00 from the County's TDEC-ARP allocation to the Utility for the construction of projects specified in the County's application. These funds will be a pass-through to the Utility. The Utility will be responsible for cost overruns exceeding this allocation.
 - b) The County will provide a lump sum amount of \$487,104.00 from the County's direct SLFRF ARPA funding to the Utility for the construction of projects also specified in the County TDEC-ARP application.
 - c) The County agrees to prepare and submit applicable Requests for Reimbursement to the State requesting the TDEC-ARP funding on behalf of the Utility.
 - d) The County agrees to abide by all rules, regulations, terms, and conditions of the TDEC-ARP Program, as well as the SLFRF Final Rule.
 - e) The County will maintain files and adequate bookkeeping records related to the project.
2. The Utility's responsibilities shall be the following:
 - a) The Utility will accept the pass through of TDEC-ARP funds from the County.

- b) The Utility shall be responsible for payment of all invoices and submitting proof of payment and invoices for presenting reimbursement requests to TDEC.
 - c) The Utility shall contract for engineering services as necessary for carrying out the proposed projects.
 - d) The Utility agrees to abide by all rules, regulations, terms, and conditions of the TDEC-ARP and SLFRF programs.
 - e) The Utility will maintain files and adequate bookkeeping records related to the project.
 - f) Following the completion of the project activities, the Utility agrees to operate and maintain the water and wastewater infrastructure systems associated with the project.
3. If for any reason whatsoever, the Utility does not adhere to the commitments as contemplated in this agreement, the County's sole remedy, and the limit of the County's liability under this agreement, will be for the Utility to reimburse the County the amount contemplated by this agreement.
4. This agreement is subject to the terms and conditions of Jefferson County TDEC State of Tennessee Governmental Contract. The contract Terms and conditions, Tennessee State and local law, and applicable Federal Guidance are binding upon the County and the Utility.

IN WITNESS THEREOF, the County and the Utility have executed this Agreement this the _____ day of _____, 2023.

Mark Potts
Jefferson County Executive

John Alan Larrance
New Market Utility District

Attest

Attest

JEFFERSON COUNTY, TENNESSEE
2023-2024
GENERAL FUND 101 - AMENDMENT #8
October 2023

FUND BALANCE TOTAL	-	13,000.00
RESERVE BALANCE TOTAL	-	0.00

Budget Com. App'd: _____
County Com. App'd: _____

Item #	1	County Commission / Long Range Planning Committee / Fund Balance				Debit	Credit
		39000			Unassigned Fund Balance	-	10,000.00
		51100	302	LTPLN	Advertising - LTPLN	+	10,000.00
					Total		10,000.00 10,000.00
Budgeting funds approved FY 22/23 for Long Range Planning Advertising to FY 23/24 Budget.							

Item #	2	Sheriff's Department / Mental Health Patients Transportation Grant				Debit	Credit
		47590		MHPT	Other Federal Through the State - MHPT	+	61,764.00
		54110	599	MHPT	Other Charges - MHPT	+	61,764.00
					Total		61,764.00 61,764.00
Budgeting funds received from the state for transportation of mentally ill patients for FY 23/24.							

Item #	3	2020 Home Grant				Debit	Credit
		39000			Unassigned Fund Balance	-	3,000.00
		51300	399	THDA	Other Contracted Services - 2020 HOME Grant	+	3,000.00
					Total		3,000.00 3,000.00
Budgeting funds received in February 2022 for Jefferson County to hold as cash bonds until three projects completed for the 2020 HOME Grant for FY 23/24. All work has been certified as satisfactorily complete and any warranty claims complete per TN Community Assistance Corporation (TCAC). Each company to receive \$1,000 per bond release: ABC Weatherization, Brooks Construction, & Carl Gibson Construction.							

Item #	4	Sheriff's Department / Electronic Monitoring Indigency Fund Grant				Debit	Credit
		47590		EMIF	Other Federal Through the State - EMIR	+	24,055.00
		54110	312	EMIF	Contracts with Private Agencies - EMIR	+	24,055.00
					Total		24,055.00 24,055.00
Budgeting funds received from the state for reimbursement of inmate ankle monitors for FY 23/24.							

DRAFT CALENDAR - NOT APPROVED

**Jefferson County Budget 2024-2025
Calendar of Meetings and Deadlines
Courthouse Main Courtroom**

<u>Date</u>	<u>Day</u>	<u>Time</u>	<u>Purpose</u>
October 10, 2023	Tuesday	5:00 P.M.	Budget Committee meets to set procedures and approve meeting calendar and guidelines
January 10, 2024	Wednesday	9:00 A.M.	Finance Director, County Mayor, Director of Schools and Budget Committee Chair to meet with Department Heads to provide budget assumptions and budget rules
February 20, 2024	Tuesday	4:00 P.M.	1st draft of County Capital projects due to Finance Department
March 4, 2024	Monday	4:00 P.M.	1st draft of Operating Budget (School and County) due to Finance Department
* March 11, 2024	Monday	5:30 P.M.	Budget Committee meeting to review Capital Projects & Debt Service Fund. Non-Profits requests will be provided in packet for information only.
March 28, 2024	Thursday	8:00 A.M.	School Board to pick up 1st draft of school budget at Central Office
April 4, 2024	Thursday	5:30 P.M.	School Board to review budget
April 8, 2024	Monday	5:00 P.M.	Non-Profits presentations to Budget Committee
April 11, 2024	Thursday	5:30 P.M.	Special Called School Board Meeting to approve budget
April 19, 2024	Friday	8:00 A.M.	Budget Committee members will be emailed 1st consolidated budget (including schools) as well as paper copies available upon request in County Mayor's Office between 8:00 A.M. and 4:00 P.M.
* April 29, 2024	Monday	5:30 P.M.	1st Budget Committee meeting to review all budgets (including Schools)
* May 13, 2024	Monday	5:30 P.M.	2nd Budget Committee meeting to review all budgets (including Schools)
* May 20, 2024	Monday	5:30 P.M.	3rd Budget Committee meeting for final review of all budgets and prepare recommendations to CLB
May 30, 2024	Thursday	11:00 A.M.	Notice of Public Hearing published in local paper
June 7, 2024	Friday	8:00 A.M.	County Commission members will be emailed consolidated budget (including schools) as well as paper copies available upon request in County Mayor's Office between 8:00 A.M. - 4:00 P.M. Proposed budget published in local paper
* June 24, 2024	Monday	6:15 P.M.	Budget Committee special called meeting - Public Hearing
** June 24, 2024	Monday	6:30 P.M.	County Commission Special Called Meeting - Budget passed by CLB & Approval of Final Budget Amendments for FY 22-23

Budget Committee meeting

* *Budget Committee meeting on day other than a schedule County Commission meeting*

** *County Commission meeting on day other than a quarterly scheduled County Commission meeting*

All Budget Committee meetings will be at the County Courthouse

Jefferson County, TN

2024-2025

Budget Assumptions and Guidelines

The Finance Director and Budget Committee request that Department Heads and Elected Officials submit a zero-based budget. This will require you to thoroughly re-evaluate each individual line item.

A complete justification of your proposed staffing level will be required.

The Finance Office will calculate all related payroll lines after your staffing has been established.

All capital expenditures for the county facilities should be coordinated through David Longmire. A 3-year projection of capital expenditures is required along with forms required by the Capital Projects Policy.

Assumptions (compared to 23-24 estimated actual unless otherwise noted)

- 5.0% increase for property/casualty and workers compensation insurance.
- 5.0% increase for employee health insurance for the second half of 2024-2025.
- Cost of Living Adjustment will be applied to employees, with the exception of elected and appointed officials as guided by CTAS.
- 3.0% average increase in Utilities.
- Contact your major vendors for other estimates.

Finance Director will present a proposed balanced County budget to the Budget Committee on April 29, 2024.

JEFFERSON COUNTY, TENNESSEE
2023-2024
GENERAL FUND 101 - AMENDMENT #6
October 2023

FUND BALANCE TOTAL	-	96,977.56
RESERVE BALANCE TOTAL	-	509,030.42

Budget Com. App'd: 10/10/2023
County Com. App'd: _____

Item #	1			Debit	Credit
		Sheriff's Department			
		44570	AMMO Contributions and Gifts	250.00	
		54110	790 AMMO Other Equipment - Ammunition		250.00
			Total	250.00	250.00
Budgeting contributions to Sheriff's Department for FY 23/24 ammunition purchases.					

Item #	2			Debit	Credit
		Tourism / Tennessee Tourism ARP Grant			
		47905	TTARP ARPA - Grant	30,482.11	
		58110	302 TTARP Advertising - TN Tourism ARP Grant		30,482.11
			Total	30,482.11	30,482.11
Budgeting TN Tourism to budget for ARP Grant FY 23/24.					

Item #	3			Debit	Credit
		Sheriff's Department / VCIFC Grant			
		47590	VCIFC Other Federal through State - VCIFC	1,478,449.00	
		54110	189 VCIFC Other Salaries and Wages - VCIFC		49,010.65
		54110	201 VCIFC Social Security - VCIFC		3,038.66
		54110	210 VCIFC Unemployment Compensation - VCIFC		196.04
		54110	212 VCIFC Employer Medicare Liability - VCIFC		710.65
		54110	351 VCIFC Rent - VCIFC		58,260.00
		54110	355 VCIFC Travel - VCIFC		139,088.00
		54110	415 VCIFC Electricity - VCIFC		3,300.00
		54110	435 VCIFC Office Supplies - VCIFC		9,140.00
		54110	471 VCIFC Software - VCIFC		249,882.99
		54110	599 VCIFC Other Charges - VCIFC		228,875.00
		54110	711 VCIFC Furniture and Fixtures - VCIFC		78,678.00
		54110	718 VCIFC Motor Vehicles - VCIFC		481,629.00
		54110	790 VCIFC Other Equipment - VCIFC		176,640.00
			Total	1,478,449.00	1,478,449.00
Budgeting for VCIFC Competitive Collaborative Enhancement Grant FY 23/24.					

Item #	4			Debit	Credit
		County Trustee's Office / Fund Balance			
		39000	Unassigned Fund Balance	4,570.63	
		52400	103 Deputies		3,820.00
		52400	201 Social Security		236.84
		52400	204 State Retirement		420.20
		52400	210 Unemployment Compensation		38.20
		52400	212 Employer Medicare Liability		55.39
			Total	4,570.63	4,570.63
Adjusting Trustee Budget for Salary Agreement for FY 23/24.					

Item #	5	Health Department / JCHD				Debit	Credit
		48610	JCHD	Donations - JCHD	+	1,500.00	
		55110	599 JCHD	Other Charges - JCHD	+		1,500.00
				Total		1,500.00	1,500.00
Budgeting funds donated to the Jefferson County Health Department.							

Item #	6	Circuit Court / Reserves				Debit	Credit
		34520	CC	Restricted for Administration of Justice - CC	-	12,118.32	
		53100	709	Data Processing Equipment	+		12,118.32
				Total		12,118.32	12,118.32
Budgeting for digital document transfer in FY 23/24 to continue FY 22/23 approved project.							

Item #	7	Senior Citizens Assistance / Fund Balance				Debit	Credit
		39000		Unassigned Fund Balance	-	2,000.00	
		56300	425	Fuel	+		2,000.00
				Total		2,000.00	2,000.00
Adjusting Senior Citizens Assistance fuel budget for FY 23/24 to omit fuel charges for Jefferson County Seniors.							

Item #	8	Election Commission / Fund Balance				Debit	Credit
		39000		Unassigned Fund Balance	-	4,500.00	
		51500	302	Advertising	+		4,500.00
				Total		4,500.00	4,500.00
Adjusting Election Commission Budget for election cycle advertising expenses in FY 23/24.							

Item #	9	Sheriff's Department				Debit	Credit
		49700		Insurance Recovery	+	17,001.70	
		54110	718	Motor Vehicles	+		17,001.70
				Total		17,001.70	17,001.70
Allocating funds from Insurance recovery due to Claim#VA103279 Asset 1302, VIN 1FTEW1P44, Claim # VA103251, Asset #1216, VIN 1NA20587 for purchase of new Ford Interceptors.							

Item #	10	Jail / ELC Body Scanner Grant				Debit	Credit
		47590	ELC	Other Federal through State - ELC	+	350,000.00	
		54210	435 ELC	Supplies - ELC	+		40,000.00
		54210	718 ELC	Motor Vehicles - ELC	+		77,000.00
		54210	790 ELC	Other Equipment - ELC	+		233,000.00
				Total		350,000.00	350,000.00
Budgeting for Jail ELC Body Scanner Grant FY 23/24.							

Item #	11	Sheriff's Department / Project Safe Neighborhood Grant				Debit	Credit
		47590	PSN	Other Federal through State - PSN	+	49,633.00	
		54110	790 PSN	Other Equipment - PSN	+		49,633.00
				Total		49,633.00	49,633.00
Budgeting for Project Safe Neighborhood Grant for FY 23/24.							

Item #	12	Sheriff's Department / VCIF Grant				Debit	Credit
		47590		VCIF	Other Federal through State - VCIF	+	1,613.00
		54110	471	VCIF	Software - VCIF	+	1,613.00
					Total		1,613.00 1,613.00
Budgeting for software VCIF grant for FY 23/24.							

Item #	13	2020 Home Grant				Debit	Credit
		46980		THDA	Other State Grants - 2020 HOME Grant	+	138,798.00
		51300	399	THDA	Other Contracted Services - 2020 HOME Grant	+	138,798.00
					Total		138,798.00 138,798.00
Budgeting funds from the 2020 HOME Grant for FY 23/24.							

Item #	14	County Buildings / Fund Balance				Debit	Credit
		39000			Unassigned Fund Balance	-	15,000.00
		51800	399	HVACC	Other Contracted Services - HVACC	+	15,000.00
					Total		15,000.00 15,000.00
Budgeting fund balance for County Buildings cost of cleaning Court House HVAC system and HEPA certification under NADCA standards for FY 23-24 as recommended by Facilities Committee on 8/21/23.							

Item #	15	Register of Deeds / Reserves				Debit	Credit
		34570		ROD	Restricted for Gen. Gov. Automation - ROD	-	1,600.00
		51600	317		Data Processing Services	+	1,600.00
					Total		1,600.00 1,600.00
Budgeting funds from reserves to purchase data processing fraud prevention software for FY 23/24.							

Item #	16	Circuit Court / Reserves				Debit	Credit
		34520		GS	Restricted for Gen. Gov. Automation - GS	-	20,000.00
		53100	334		Maintenance Agreements	+	20,000.00
					Total		20,000.00 20,000.00
Budgeting funds from reserves for partial payment of Local Government Software for FY 23/24.							

Item #	17	Senior Citizens Assistance / Special Grant				Debit	Credit
		46980			Other State Grants	+	33,810.46
		56300	302	SPEC	Advertising - OOA Special Grant	+	33,810.46
					Total		33,810.46 33,810.46
Budgeting for Office on Aging Special Grant for FY 23/24.							

Item #	18	Reserves / Fund Balance / EMS				Debit	Credit
		34530		OPOID	Rest. for Public Health & Welfare - Opioid Funds	-	172,450.11
		39000			Unassigned Fund Balance	+	112,450.11
		55130	790		EMS - Equipment	+	60,000.00
					Total		172,450.11 172,450.11
Budgeting Jefferson County Opioid funds received as recommendation from Jefferson County's Opioid Taskforce on 8/2/2023 to reimburse General Fund 101 (EMS) for cost of Narcan and fuel for EMS to administer Narcan in 2022.							

Item #	19	County Commission / CDBG / Fund Balance				Debit	Credit
		39000		Unassigned Fund Balance	-	750.00	
		47180	CDBG	Community Development - CDBG Revenue	+	4,250.00	
		51100	399 CDBG	Other Contracted Services - CDBG	+	5,000.00	
				Total		5,000.00 5,000.00	

Budgeting County CDBG Match (\$750) and Grant (\$4,250) for administration services provided 7/1/23-8/23/23 by East TN Development District for 2021 Jefferson County Emergency System Improvements CDBG Grant #14764.

Item #	20	Finance Department				Debit	Credit
		52100	103	Assistant(s)	+	81,466.70	
		52100	106	Deput(ies)	-	42,300.00	
		52100	189	Other Salaries & Wages	-	39,166.70	
				Total		81,466.70 81,466.70	

Moving budget to adjust personnel coding.

Item #	21	Senior Citizens Assistance				Debit	Credit
		48610		Donations	+	4,344.58	
		56300	599	Other Charges	+	4,344.58	
				Total		4,344.58 4,344.58	

Budgeting funds donated to the Jefferson County Senior Citizens Assistance.

Item #	22	Jefferson City Public Library / LSTA Technology Grant / Top Grant / Reserves				Debit	Credit
		46980	JC	LSTA Grant - JC	+	1,528.00	
		46980	JC	Top Grant - JC	+	8,689.00	
		34535	JC	Restricted for Social, Cultural, Rec Ser- JC	-	9,101.44	
		56500	432 JC	Library Books	+	8,000.00	
		56500	709 JC	Data Processing Equipment	+	1,850.00	
		56500	790 JC	Other Equipment	+	9,468.44	
				Total		19,318.44 19,318.44	

Budgeting funds from the LSTA and Top Grants and moving funds from reserves for library books, data processing expenditure line for LSTA Technology Grant FY 23/24 matching portion and other equipment line for Top Grant 23/24 matching portion.

Item #	23	Dandridge Memorial Library / Reserves				Debit	Credit
		34535	DA	Restricted for Social, Cultural, Rec Ser-DA	-	1,010.99	
		56500	709 DA	Data Processing Equipment	+	1,010.99	
				Total		1,010.99 1,010.99	

Moving funds from reserves to purchase two new computers not covered by grant.

Item #	24	White Pine Library / LSTA Tech Grant / Top Grant / Arts Build Communities Grant / Reserves				Debit	Credit
		46980	WP	LSTA Grant - WP	+	434.00	
		46980	WP	Top Grant - WP	+	1,677.00	
		46980	WP	Arts Build Communities Grant - WP	+	3,000.00	
		34535	WP	Restricted for Social, Cultural, Rec Ser- WP	-	3,593.00	
		56500	709 WP	Data Processing Equipment	+	868.00	
		56500	471 WP	Software	+	1,836.00	
		56500	599 WP	Other Charges	+	6,000.00	
				Total		8,704.00 8,704.00	

Budgeting funds from the LSTA Technology Grant, Top Grant, and Arts Build Communities Grant and moving funds from reserves to cover matching portions of each grant for FY 23/24.

Item #	25	Parrott-Wood Memorial Library / LSTA Tech Grant / E-Rate				Debit	Credit
		46980	SP	LSTA Grant - SP	+	554.00	
		46980	SP	E-Rate Funds - SP	+	2,976.00	
		56500	307	SP	+		2,976.00
		56500	709	SP	+		554.00
						Total	3,530.00
							3,530.00
Budgeting funds from the LSTA Technology Grant and E-Rate for FY 23/24.							

Item #	26	County Buildings / Fund Balance				Debit	Credit
		39000		Unassigned Fund Balance	-	4,100.00	
		51800	335	Maintenance & Repair Services - Buildings	+		4,100.00
						Total	4,100.00
							4,100.00
Budgeting funds as recommended from Facilities Committee on 10/2/2023 from fund balance to cover new awning for court house entrance of Highway Department per quote received.							

Item #	27	Trustee				Debit	Credit
		48610		Donations	+	2,500.00	
		52400	103	Assistants	+		607.12
		52400	201	Social Security	+		46.50
		52400	204	State Retirement	+		82.50
		52400	210	Unemployment Compensation	+		3.00
		52400	212	Employer Medicare Liability	+		10.88
		52400	317	Data Processing Services	+		1,750.00
						Total	2,500.00
							2,500.00
Allocating funds from Dandridge and New Market City Tax collection as per resolution to cover increased cost of data processing services and provide bonuses for Trustee employees.							

Item #	28	Sheriff Department East TN Foundation Grant / Fund Balance				Debit	Credit
		39000		Unassigned Fund Balance	-	14,128.00	
		54110	790	ETNSH	+		14,128.00
						Total	14,128.00
							14,128.00
Increasing budget line using fund balance for East Tennessee Foundation grant expenditures for FY 23/24.							

Item # 29

Workhouse / Jail			Debit	Credit
54220	160	Guards	- 58,723.98	
54220	188	Bonus Payment	- 2,730.00	
54220	201	Social Security	- 3,773.57	
54220	204	State Retirement	- 5,983.00	
54220	206	Life Insurance	- 122.60	
54220	207	Medical Insurance	- 15,173.00	
54220	208	Dental Insurance	- 380.00	
54220	210	Unemployment Compensation	- 306.00	
54220	212	Employer Medicare Liability	- 882.98	
54220	299	Other Fringe Benefits	- 14,340.60	
54210	160	Guards	+ 58,723.98	
54210	188	Bonus Payment	+ 2,730.00	
54210	201	Social Security	+ 3,773.57	
54210	204	State Retirement	+ 5,983.00	
54210	206	Life Insurance	+ 122.60	
54210	207	Medical Insurance	+ 15,173.00	
54210	208	Dental Insurance	+ 380.00	
54210	210	Unemployment Compensation	+ 306.00	
54210	212	Employer Medicare Liability	+ 882.98	
54210	299	Other Fringe Benefits	+ 14,340.60	
Total			102,415.73	102,415.73

Moving remaining Workhouse budget for salaries and associated payroll costs to Jail budget due to Workhouse no longer being considered open.

Item # 30

Libraries / Reserves			Debit	Credit
43360	DA	Library Fees - Dandridge Library	- 297.00	
34535	DA	Restricted for Social, Cultural, Rec. Ser - Dandridge Library	+ 297.00	
43360	JC	Library Fees - Jefferson City Library	- 4,798.69	
34535	JC	Restricted for Social, Cultural, Rec. Ser - Jefferson City Library	+ 4,798.69	
43360	SP	Library Fees - Parrott-Wood Library	- 112.50	
34535	SP	Restricted for Social, Cultural, Rec. Ser - Parrott-Wood Library	+ 112.50	
43360	WP	Library Fees - White Pine Library	- 635.25	
34535	WP	Restricted for Social, Cultural, Rec. Ser - White Pine Library	+ 635.25	
Total			5,843.44	5,843.44

Moving library fees collected during the first quarter of FY 23-24 through September 2023 from revenue to reserves.

Item # 31

Jail / TCI Grant			Debit	Credit
46980		TCI Other State Grants	- 14,915.00	
54210	790	TCI Jail-Training Equipment Grant - Other Equipment	+ 14,915.00	
Total			14,915.00	14,915.00

Budgeting funds awarded to Jail from Training Equipment Grant FY 23/24.

Item # 32

Civil Defense / 2023 Hazardous Materials Emergency Preparedness Grant			Debit	Credit
47220		HMEPG Civil Defense - HMEPG	+ 31,814.00	
54410	599	HMEPG Civil Defense - Other Charges	+ 31,814.00	
Total			31,814.00	31,814.00

Budgeting reimbursement funds from 2023 HMEPG pass through grant into expenditure line for FY23/24.

Item # 33

Tourism			Debit	Credit
58110	169	Tourism - Part-time Personnel	-	36,553.00
58110	189	Tourism - Other Salaries & Wages	+	25,334.00
58110	201	Tourism - Social Security	+	1,571.00
58110	204	Tourism - State Retirement	+	2,693.00
58110	206	Tourism - Life Insurance	+	49.00
58110	207	Tourism - Medical Insurance	+	6,110.00
58110	208	Tourism - Dental/Vision Insurance	+	152.00
58110	210	Tourism - Unemployment	+	254.00
58110	212	Tourism - Employer Medicare Liability	+	370.00
Total			36,553.00	36,533.00

As per recommended by Personnel Committee on 10/3/2023, budgeting one full-time Tourism assistant/coordinator by eliminating two part-time employee budgets. Full-time position is being budgeted for remainder of fiscal year - November 2023-June 2024.

Item # 34

Fund Balance / Dept. of Environment			Debit	Credit
39000		Unassigned Fund Balance	-	14,379.04
55900	169	Dept of Environment - Part-time Personnel	-	26,396.96
55900	189	Dept of Environment - Other Salaries & Wages	+	26,667.00
55900	201	Dept of Environment - Social Security	+	563.00
55900	204	Dept of Environment - State Retirement	+	2,835.00
55900	206	Dept of Environment - Life Insurance	+	49.00
55900	207	Dept of Environment - Medical Insurance	+	10,300.00
55900	208	Dept of Environment - Dental/Vision Insurance	+	152.00
55900	210	Dept of Environment - Unemployment	+	78.00
55900	212	Dept of Environment - Employer Medicare Liability	+	132.00
Total			40,776.00	40,776.00

As per recommended by Personnel Committee on 10/3/2023, budgeting one full-time Environmental Specialist Assistant by eliminating one part-time employee budget. Full-time position is being budgeted for remainder of fiscal year - November 2023-June 2024.

Item # 35

Reserves / Ambulance (EMS)			Debit	Credit
34630	EMS	Committed Reserves for Public Health & Welfare - EMS	-	295,000.00
55130	164	EMS - Attendants	+	183,040.00
55130	187	EMS - Overtime	+	2,800.00
55130	201	EMS - Social Security	+	12,070.00
55130	204	EMS - State Retirement	+	20,695.00
55130	206	EMS - Life Insurance	+	293.00
55130	207	EMS - Medical Insurance	+	61,616.00
55130	208	EMS - Dental/Vision Insurance	+	912.00
55130	210	EMS - Unemployment	+	1,950.00
55130	212	EMS - Employer Medicare Liability	+	2,824.00
55130	299	EMS - Other Fringe Benefits	+	8,800.00
Total			295,000.00	295,000.00

Budgeting Committed Reserves for 6 Full-time EMS Attendants (approved June 27, 2019) with associated payroll costs for remainder of fiscal year - November 2023-June 2024.

Item # 36

Fund 101 / Fund Balance			Debit	Credit
39000	SANIT	Fund Balance	-	150,000.00
99100	590	SANIT Transfers Out - Transfers to Other Funds	+	150,000.00
Total			150,000.00	150,000.00

Moving excess sales tax funds from General Fund 101 to increase Sanitation Fund 116 cash balance.

JEFFERSON COUNTY, TENNESSEE
2023-2024
GENERAL FUND 101 - AMENDMENT #7
October 2023

FUND BALANCE TOTAL	+	0.00
RESERVE BALANCE TOTAL	-	0.00

Budget Com. App'd: 10/10/2023
County Com. App'd: _____

Item #	1	<i>Sheriff's Department / SRO Grant</i>	Debit	Credit
54110	106	DES SRO Deput(ies)	-	36,285.00
54110	170	DES SRO School Resource Officers	+	36,285.00
54110	170	DES SRO School Resource Officers	+	5,999.26
54110	201	DES SRO Social Security	+	371.95
54110	204	DES SRO State Retirement	+	659.92
54110	210	DES SRO Unemployment Compensation	+	24.00
54110	212	DES SRO Employer Medicare Liability	+	86.99
54110	790	DES SRO Other Equipment	-	7,142.12
54110	106	JCHS SRO Deput(ies)	-	37,973.00
54110	170	JCHS SRO School Resource Officers	+	37,973.00
54110	170	JCHS SRO School Resource Officers	+	7,147.23
54110	201	JCHS SRO Social Security	+	443.13
54110	204	JCHS SRO State Retirement	+	786.20
54110	210	JCHS SRO Unemployment Compensation	+	28.59
54110	212	JCHS SRO Employer Medicare Liability	+	103.63
54110	790	JCHS SRO Other Equipment	-	8,508.78
54110	106	175 SRO Deput(ies)	-	36,284.00
54110	170	175 SRO School Resource Officers	+	36,284.00
54110	170	175 SRO School Resource Officers	+	6,000.26
54110	201	175 SRO Social Security	+	372.02
54110	204	175 SRO State Retirement	+	660.03
54110	210	175 SRO Unemployment Compensation	+	24.00
54110	212	175 SRO Employer Medicare Liability	+	87.00
54110	790	175 SRO Other Equipment	-	7,143.31
54110	106	JES SRO Deput(ies)	-	37,668.00
54110	170	JES SRO School Resource Officers	+	37,668.00
54110	170	JES SRO School Resource Officers	+	4,700.00
54110	201	JES SRO Social Security	+	291.40
54110	204	JES SRO State Retirement	+	517.00
54110	210	JES SRO Unemployment Compensation	+	18.80
54110	212	JES SRO Employer Medicare Liability	+	68.15
54110	790	JES SRO Other Equipment	-	5,595.35
54110	106	JMS SRO Deput(ies)	-	38,120.23
54110	170	JMS SRO School Resource Officers	+	38,120.23
54110	170	JMS SRO School Resource Officers	+	4,000.00
54110	201	JMS SRO Social Security	+	248.00
54110	204	JMS SRO State Retirement	+	440.00
54110	210	JMS SRO Unemployment Compensation	+	16.00
54110	212	JMS SRO Employer Medicare Liability	+	58.00
54110	790	JMS SRO Other Equipment	-	4,762.00

54110	106	PES	SRO	Deput(ies)	-	36,285.00	
54110	170	PES	SRO	School Resource Officers	+		36,285.00
54110	170	PES	SRO	School Resource Officers	+		5,999.26
54110	201	PES	SRO	Social Security	+		371.95
54110	204	PES	SRO	State Retirement	+		659.92
54110	210	PES	SRO	Unemployment Compensation	+		24.00
54110	212	PES	SRO	Employer Medicare Liability	+		86.99
54110	790	PES	SRO	Other Equipment	-	7,142.12	
54110	106	NME	SRO	Deput(ies)	-	36,284.00	
54110	170	NME	SRO	School Resource Officers	+		36,284.00
54110	170	NME	SRO	School Resource Officers	+		6,000.26
54110	201	NME	SRO	Social Security	+		372.02
54110	204	NME	SRO	State Retirement	+		660.03
54110	210	NME	SRO	Unemployment Compensation	+		24.00
54110	212	NME	SRO	Employer Medicare Liability	+		87.00
54110	790	NME	SRO	Other Equipment	-	7,143.31	
54110	106	MMS	SRO	Deput(ies)	-	42,292.00	
54110	170	MMS	SRO	School Resource Officers	+		42,292.00
54110	170	MMS	SRO	School Resource Officers	+		1,999.76
54110	201	MMS	SRO	Social Security	+		123.99
54110	204	MMS	SRO	State Retirement	+		219.97
54110	210	MMS	SRO	Unemployment Compensation	+		8.00
54110	212	MMS	SRO	Employer Medicare Liability	+		29.00
54110	790	MMS	SRO	Other Equipment	-	2,380.71	
54110	106	TES	SRO	Deput(ies)	-	30,940.00	
54110	170	TES	SRO	School Resource Officers	+		30,940.00
54110	170	TES	SRO	School Resource Officers	+		10,000.00
54110	201	TES	SRO	Social Security	+		620.00
54110	204	TES	SRO	State Retirement	+		1,100.00
54110	210	TES	SRO	Unemployment Compensation	+		40.00
54110	212	TES	SRO	Employer Medicare Liability	+		145.00
54110	790	TES	SRO	Other Equipment	-	11,905.00	
54110	106	MHE	SRO	Deput(ies)	-	39,220.00	
54110	170	MHE	SRO	School Resource Officers	+		39,220.00
54110	170	MHE	SRO	School Resource Officers	+		3,064.26
54110	201	MHE	SRO	Social Security	+		189.98
54110	204	MHE	SRO	State Retirement	+		337.07
54110	210	MHE	SRO	Unemployment Compensation	+		12.26
54110	212	MHE	SRO	Employer Medicare Liability	+		44.43
54110	790	MHE	SRO	Other Equipment	-	3,648.00	
54110	106	RSS	SRO	Deput(ies)	-	36,285.00	
54110	170	RSS	SRO	School Resource Officers	+		36,285.00
54110	170	RSS	SRO	School Resource Officers	+		5,999.26
54110	201	RSS	SRO	Social Security	+		371.95
54110	204	RSS	SRO	State Retirement	+		659.92
54110	210	RSS	SRO	Unemployment Compensation	+		24.00
54110	212	RSS	SRO	Employer Medicare Liability	+		86.99
54110	790	RSS	SRO	Other Equipment	-	7,142.12	
54110	106	WPS	SRO	Deput(ies)	-	36,585.00	
54110	170	WPS	SRO	School Resource Officers	+		36,585.00
54110	170	WPS	SRO	School Resource Officers	+		5,690.52
54110	201	WPS	SRO	Social Security	+		352.81
54110	204	WPS	SRO	State Retirement	+		625.96
54110	210	WPS	SRO	Unemployment Compensation	+		22.76
54110	212	WPS	SRO	Employer Medicare Liability	+		82.51

54110	790	WPS	SRO	Other Equipment	-	6,774.56	
54110	106	JA	SRO	Deput(ies)	-	40,277.87	
54110	170	JA	SRO	School Resource Officers	+		40,277.87
54110	106	JCHS	SRO	Deput(ies)	-	43,372.74	
54110	170	JCHS	SRO	School Resource Officers	+		43,372.74
Total						607,159.22	607,159.22

Moving funds from object code 106 Deputies to object code 170 School Resource Officer to align with updated State Chart of Accounts and budgeting for increased salaries and associated costs for FY 23/24.

JEFFERSON COUNTY, TENNESSEE
2023-2024
SANITATION FUND 116 - AMENDMENT #1
October 2023

FUND BALANCE TOTAL	+	150,000.00
RESERVE BALANCE TOTAL	-	0.00

Budget Com. App'd: 10/10/2023
 County Com. App'd: _____

Item #	1	<i>Tranfers-In / Fund Balance</i>		Debit	Credit
		49800	Transfers In - From General Fund 101	+	150,000.00
		39000	Fund Balance	+	150,000.00
		Total			150,000.00 150,000.00

Moving excess sales tax funds from General Fund 101 to increase Sanitation Fund 116 cash balance.

JEFFERSON COUNTY, TENNESSEE
 2023-2024
 SANITATION FUND 116 - AMENDMENT #2
 October 2023

FUND BALANCE TOTAL	+	500,000.00
RESERVE BALANCE TOTAL	-	0.00

Budget Com. App'd: For Information Only
 County Com. App'd: For Information Only

Item #	1	<i>Jefferson County Sanitation / Fund Balance</i>		Debit	Credit
		49800	Transfers In - From General Fund 151	+	500,000.00
		39000	Fund Balance	+	500,000.00
			Total		<u>500,000.00</u> <u>500,000.00</u>

Per Local Government Finance approval of Tax Anticipation Note 2023 - Will be paid back in full no later than June 30, 2024.

JEFFERSON COUNTY, TENNESSEE
2023-2024
TN OPIOID ABATEMENT FUND 121 - AMENDMENT #2
October 2023

FUND BALANCE TOTAL	+	0.00
RESERVE BALANCE TOTAL	-	229,322.97

Budget Com. App'd: 10/10/2023
County Com. App'd: _____

Item #	1	TN Opioid Abatement Settlement Funds		Debit	Credit
		34530 TNABT Restricted for Public Health & Welfare - TN Opioid Abatement	-	229,322.97	
		58400 316 TNABT Contributions	+		229,322.97
		Total		229,322.97	229,322.97

Budgeting Jefferson County Opioid funds received as recommendation from Jefferson County's Opioid Taskforce on 10/4/2023 for contributions to the following Non-Profits. Details are Rescue 180 (\$59,060), Jefferson Co. Sheriff's Department (\$42,000), Jefferson Co. EMS Training Center (\$58,103.97), 4th Judicial Recovery Services (\$29,235), Lakeway CASA (\$4,750), Boys & Girls Club of Dumplin Valley (\$5,974), & Renovatus (\$30,200).

Details on Applicants for Opioid Funds		
Applicants	Funding Request	Funded Amount
Rescue 180	\$59,060.00	\$59,060.00
Jefferson Co. Sheriff's Dept	\$40,000.00	\$42,000.00
Jefferson County EMS Training Center	\$75,000.00	\$58,103.97
Allied Behavior Health	\$77,000.00	\$0.00
4th Judicial Recovery Services	\$29,235.00	\$29,235.00
Lakeway CASA	\$4,750.00	\$4,750.00
Boys & Girls Club of Dumplin Valley	\$60,000.00	\$5,974.00
Renovatus	\$113,736.00	\$30,200.00
Total Request	\$458,781.00	\$229,322.97
Funds Available	\$229,322.97	\$229,322.97
Over/Under	-229,458.03	-

JEFFERSON COUNTY, TENNESSEE
 2023-2024
 ARPA GRANT FUND 127 - AMENDMENT #2
 October 2023

FUND BALANCE TOTAL	+	0.00
RESERVE BALANCE TOTAL	-	5,490.00

Budget Com. App'd: 10/10/2023
 County Com. App'd: _____

Item #	1		Debit	Credit
<i>American Rescue Plan Act Grants - TDEC</i>				
		47409 TDEC American Rescue Plan Act - TDEC	+ 75,260.00	
		91402 706 TES ARPA - BOE Roofing Projects - Building Construction - TES	+	80,750.00
		34512 Restricted for Gen Govt - ARPA	-	5,490.00
		Total	80,750.00	80,750.00
<i>Adjusting budgeted revenue, reserves & expenditure lines.</i>				

JEFFERSON COUNTY, TENNESSEE
 2023-2024
 ARPA GRANT FUND 127 - AMENDMENT #3
 October 2023

FUND BALANCE TOTAL	+	0.00
RESERVE BALANCE TOTAL	-	0.00

Budget Com. App'd: 10/10/2023
 County Com. App'd: _____

Item #	1		Debit	Credit
<i>American Rescue Plan Act Grants</i>				
	58831	316 Contributions	-	8,000.00
	58831	316 SPSNR Contributions - Strawberry Plains Senior Center	+	8,000.00
		Total	8,000.00	8,000.00
Budgeting funds from ARPA Grant to contribute funds to paving Strawberry Plains Senior Center parking lot.				

JEFFERSON COUNTY, TENNESSEE
 2023-2024
 HIGHWAY FUND 131 - AMENDMENT #1
 October 2023

FUND BALANCE TOTAL - 0.00
 RESERVE BALANCE TOTAL - 0.00

Budget Com. App'd: 10/10/2023
 County Com. App'd: _____

Item#	1	<i>Highway Department</i>		Debit	Credit
		49700	Insurance Recovery	+	4,750.00
		62000 405	Asphalt - Liquid	+	4,750.00
			Total		<u>4,750.00</u> <u>4,750.00</u>
Budgeting funds received due to lawsuit settlement.					

Item#	2	<i>Highway Department</i>		Debit	Credit
		62000 440	Highway & Bridget Maintenance - Pipe-Metal	-	1,379.00
		65000 511	Other Charges - Vehicle and Equipment Insurance	+	1,379.00
			Total		<u>1,379.00</u> <u>4,750.00</u>
Moving funds to cover insurance expense of new 2023 Kenworth Dump truck.					

JEFFERSON COUNTY, TENNESSEE
 2023-2024
 Debt Service Fund 151 - Amendment #1
 October 2023

FUND BALANCE TOTAL - _____
 RESERVE BALANCE TOTAL - 500,000.00

Budget Com. App'd: For Information Only
 County Com. App'd: For Information Only

Item # 1

<i>Reserves / Transfers Out</i>			Debit	Credit
34680		Committed for Debt Service	- 500,000.00	
99100	590	SANIT Transfers Out - To Fund 116	+	500,000.00
		Total	<u>500,000.00</u>	<u>500,000.00</u>

Per Local Government Finance approval of Tax Anticipation Note 2023 - Will be paid back in full no later than June 30, 2024.

JEFFERSON COUNTY, TENNESSEE
 2023-2024
 CAPITAL FUND 171 - AMENDMENT #1
 October 2023

FUND BALANCE TOTAL - -
 RESERVE BALANCE TOTAL - 35,000.00

Budget Com. App'd: 10/10/2023
 County Com. App'd: _____

Item #	1 <i>Health Department / CARES Grant Amendment</i>		<u>Debit</u>	<u>Credit</u>
	47316 CARES Federal through the State	+	239,000.00	
	91140 707 CARES Public Health and Welfare Projects - Building Improvements	+		239,000.00
	Total		<u>239,000.00</u>	<u>239,000.00</u>
<i>Allocated additional funds due to FY 2024 Amendment to the CARES Grant for the Health Department Awning.</i>				

Item #	2 <i>E-911 / Fund Balance</i>		<u>Debit</u>	<u>Credit</u>
	34685 Committed for Capital Projects	-	35,000.00	
	91140 790 Public Health and Welfare Projects -Other Equipment -E911C	+		35,000.00
	Total		<u>35,000.00</u>	<u>35,000.00</u>
<i>Budgeting as recommended by Facilities Committee on 8/21/23 for purchase and installation of new camera security system for E-911.</i>				

JEFFERSON COUNTY, TENNESSEE
2023-2024
LANDFILL FUND 207 - AMENDMENT #1
October 2023

FUND BALANCE TOTAL	-	84,803.45
RESERVE BALANCE TOTAL	-	0.00

Budget Com. App'd: 10/10/2023
County Com. App'd: _____

Item #	1	Landfill / Fund Balance		Debit	Credit
		39000	Fund Balance	-	416.67
		55754	603 Interest on Bonds	+	416.67
			Total	416.67	416.67
Increasing expenditure line using fund balance for Interfund CON Series 2023 loan FY 23/24.					

Item #	2	Landfill / General Obligation Capital Outlay Note Series 2023		Debit	Credit
		49200	Notes Issued	+	2,175,000.00
		55754	364 Contracts for Development Costs	+	2,175,000.00
			Total	2,175,000.00	2,175,000.00
Budgeting funds from General Obligation Capital Outlay Notes, Series 2023 to finance the reconstruction improvements and equipping of a garbage collection and disposal facility per Resolution 2023-38 adopted of July 17, 2023.					

Item #	3	Fund Balance / Interest on Bonds		Debit	Credit
		39000	Fund Balance	-	69,386.78
		55754	603 Interest on Bonds	+	69,386.78
			Total	69,386.78	69,386.78
Budgeting General Obligation Capital Outlay Notes, Series 2023, interest payments for December 2023 & June 2024.					

Item #	4	Fund Balance / Staff Development		Debit	Credit
		39000	Fund Balance	-	15,000.00
		55754	524 Staff Development	+	15,000.00
			Total	15,000.00	15,000.00
Budgeting expenditure line using fund balance for FY 23-24 In Service / Staff Development to provide training for employees.					

JEFFERSON COUNTY SCHOOLS
Fund 141 - General Purpose Funds
Budget Amendment #2
Thursday, July 20, 2023

School Board Approved:	7/20/2023	FUND BALANCE TOTAL	+	\$	-
Budget Com. Approved:	10/10/2023	RESERVE BALANCE TOTAL	-		691,147.57
County Commission Approved:					

Item 1	Regular Capital Outlay					Debit	Credit
	34655		BBN	Committed - Baseball Netting	-	75,000.00	
	34655		CUL	Committed - Culinary Arts - CTE	-	200,000.00	
	34655		DUC	Committed - Duct Cleaning	-	19,045.00	
	34655		FEN	Committed - Fencing	-	3,200.00	
	34655		FLO	Committed - Flooring	-	285.61	
	34655		GHV	Committed - Gym HVAC at JMS and DES	-	6,812.92	
	34655		MHF	Committed - MHE - Fencing Playground	-	11,215.00	
	34655		PAG	Committed - Patriot Academy- Gym Floor rep	-	1,033.64	
	34655		PAT	Committed - Painting Projects	-	160,076.40	
	34655		RCL	Committed - RSS Clinic Area	-	18,054.00	
	34655		THV	Committed - Talbott HVAC - Boiler Out	-	6,425.00	
	34655		TER	Committed - Talbott Elementary	-	40,000.00	
	34655		VEN	Committed - Vent Installation at JCHS	-	150,000.00	
	76100	707	BBN	Baseball Netting	+		75,000.00
	76100	707	CUL	Culinary Arts - CTE	+		200,000.00
	76100	707	DUC	Duct Cleaning	+		19,045.00
	76100	707	FEN	Fencing	+		3,200.00
	76100	707	FLO	Flooring	+		285.61
	76100	707	GHV	Gym HVAC at JMS and DES	+		6,812.92
	76100	707	MHF	MHE - Fencing Playground	+		11,215.00
	76100	707	PAG	Patriot Academy- Gym Floor repairs	+		1,033.64
	76100	707	PAT	Painting Projects	+		160,076.40
	76100	707	RCL	RSS Clinic Area	+		18,054.00
	76100	707	THV	Talbott HVAC - Boiler Out	+		6,425.00
	72620	718		Motor vehicles	+		40,000.00
	76100	707	VEN	Vent Installation at JCHS	+		150,000.00
						691,147.57	691,147.57

To move approved project balances remaining in FY23 to FY24 expenditure line and to utilize unused funds from TES for maintenance and technology vehicle.

Item 2	Special Education					Debit	Credit
	72220	399	201	Other Contracted Services	-	77,902.60	
	72220	189	201	Other Salaries and Wages	+		56,900.00
	72220	201	201	Social Security	+		3,527.80
	72220	204	201	State Retirement	+		5,860.70
	72220	206	201	Life Insurance	+		73.20
	72220	207	201	Medical Insurance	+		10,463.85
	72220	208	201	Dental Insurance	+		252.00
	72220	212	201	Employer Medicare	+		825.05
						77,902.60	77,902.60

To allocate money for salary and benefits for Behavior and Student Support Coordinator

JEFFERSON COUNTY SCHOOLS
Fund 141 - General Purpose Funds
Budget Amendment #2
Thursday, July 20, 2023

School Board Approved:	7/20/2023	FUND BALANCE TOTAL	+	\$	-
Budget Com. Approved:	10/10/2023	RESERVE BALANCE TOTAL	-		691,147.57
County Commission Approved:					

Item 3	Regular Capital Outlay - Operation Upgrade Phase V				Debit	Credit
	76100	707	Capital Outlay	-	812,570.00	
	76100	707	LVS JCHS Livestock Pavilion	+		200,000.00
	76100	707	AWN Awnings for car riders	+		190,000.00
	76100	707	OAK Roofing and windows at Oakland Ctr	+		30,000.00
	76100	707	ROF Roofing Maintenance	+		20,000.00
	76100	707	KEY Key Machine/Cores	+		123,000.00
	76100	707	RFL RSS -Gym Floor Refinishing	+		20,000.00
	76100	707	BBN Baseball Netting	+		44,570.00
	76100	707	NMR NME-New roof-section C	+		185,000.00
					812,570.00	812,570.00

Allocation of Capital Outlay funds in FY24 budget approved by School Board as Operation Upgrade - Phase V - May 4, 2023

JEFFERSON COUNTY SCHOOLS
Fund 141 - General Purpose Funds
Budget Amendment #3
Thursday, September 7, 2023

School Board Approved:	<u>9/7/2023</u>	FUND BALANCE TOTAL	+	\$ -
Budget Com. Approved:	<u>10/10/2023</u>	RESERVE BALANCE TOTAL	-	\$ 167,279.20
County Commission Approved:	<u> </u>			

Item 1	Special Education					Debit	Credit
	71200	171	200	Speech Pathologist	-	62,300.00	
	71200	201	200	Social Security	-	3,862.60	
	71200	204	200	State Retirement	-	6,853.00	
	71200	206	200	Life Insurance	-	73.20	
	71200	207	200	Health Insurance	-	10,582.50	
	71200	208	200	Dental Insurance	-	252.00	
	71200	399	200	Other Contracted Services	+		83,923.30
						83,923.30	83,923.30

To add to contracted services speech pathologist services because JCS unable to fill current open position.

Item 2	Reserved Funds - Committed and Assigned					Debit	Credit
	34685		012	Committed- Rush Strong Sewer	-	23,620.00	
	34655		HVA	Committed - HVAC Systems	-	67,500.00	
	34685		EXL	Committed - Exterior Lighting projects	-	2,252.56	
	34755		LNK	Assigned - LINK Activities at JCHS	-	4,000.00	
	34755		TRN	Assigned - Insurance funds for bus repairs	-	29,719.11	
	34755		701	Assigned - United Way for FRC	-	95.27	
	34755		SPP	Assigned - Student Protection Plan	-	40,092.26	
	76100	707	012	Committed - Rush Strong Sewer	+		23,620.00
	76100	707	HVA	HVAC Systems	+		67,500.00
	76100	707	EXL	Exterior Lighting	+		2,252.56
	71100	599	LNK	Other Charges - LINK at JCHS	+		4,000.00
	72710	338		Maintenance & Repair Services - Transportation	+		29,719.11
	73300	499	701	Other Supplies and Materials - FRC	+		95.27
	71100	722	250	Regular Instruction Equipment - Student Devices	+		40,092.26
						167,279.20	167,279.20

Reserved funds from FY23 moving to expenditure lines.

Item 3	Career and Technical Education - Grants					Debit	Credit
	34555		305	Reserve - Restricted for Education - MHE Robotics	-	1,603.97	
	72230	524	305	Staff Development - MHE Robotics	+		999.00
	72230	189	305	Other Salaries & Wages - MHE Robotics	+		500.00
	72230	429	305	Instructional Supplies - MHE Robotics	+		104.97
	34555		355	Reserve - Restricted for Education - JFF Grant	-	44,899.00	
	71300	189	355	Other Salaries and Wages - JFF	+		35,078.00
	71300	201	355	Social Security	+		2,174.84
	71300	212	355	Employer Medicare Liability	+		508.63
	71300	355	355	Travel - JFF	+		4,000.00
	71300	499	355	Other Supplies and Materials -JFF	+		1,228.00
	71300	599	355	Other Charges -JFF	+		1,909.53
						46,502.97	46,502.97

Funds received in FY23 for JFF and MHE Robotics grants and reserved for FY24 are moving to expenditure line.

JEFFERSON COUNTY SCHOOLS
Fund 141 - General Purpose Funds
Budget Amendment #3
Thursday, September 7, 2023

School Board Approved:	<u>9/7/2023</u>	FUND BALANCE TOTAL	+	\$ -
Budget Com. Approved:	<u>10/10/2023</u>	RESERVE BALANCE TOTAL	-	\$ 167,279.20
County Commission Approved:	<u> </u>			

Item 4	Public School Security Grant					Debit	Credit
	46981		825	Revenue - Safe Schools Grant	+	278,918.06	
	72130	399	825	Other Contracted Services	+		278,918.06
						278,918.06	278,918.06
A state funded grant to add safety measures to address Priority Safety Standard deficits.							

Item 5	Career and Technical Education					Debit	Credit
	72230	599	300	Other Charges	-	5,300.00	
	71300	189	300	Other Salaries and Wages	+		5,300.00
	71300	730	301	Vocational Instruction Equipment	-	10,000.00	
	71300	429	301	Instructional Supplies	+		10,000.00
						15,300.00	15,300.00
To support Career Teacher and Student Support Organizations and to purchase welding supplies							

Item 6	Innovative School Models Grant					Debit	Credit
	46790			945	Revenue	-	49,660.90
	76100	599		945	Other Charges (holding for FY25)	-	49,660.90
	71300	730	WPS	945	Vocational Instruction Equipment	-	10,000.00
	71300	429	WPS	945	Instructional Supplies	+	10,000.00
	71300	730	MMS	945	Vocational Instruction Equipment	-	5,000.00
	71300	429	MMS	945	Instructional Supplies	+	5,000.00
	72230	399	JCHS	945	Vocational Instruction Equipment	-	2,000.00
	71300	429	JCHS	945	Instructional Supplies	+	2,000.00
						66,660.90	66,660.90
To update allocations for Innovative Schools Models Grant and align with ePlan.							

JEFFERSON COUNTY SCHOOLS
Fund 141 - General Purpose Funds
Budget Amendment #4
Thursday, September 7, 2023

School Board Approved:	<u>9/7/2023</u>	FUND BALANCE TOTAL	+	\$ -
Budget Com. Approved:	<u>10/10/2023</u>	RESERVE BALANCE TOTAL	-	\$ -
County Commission Approved:	<u> </u>			

Item 1	Operation and Maintenance of Plant		Debit	Credit
	49700 Insurance Recovery	+	51,594.58	
	72610 399 Other Contracted Services	+		51,594.58
			51,594.58	51,594.58
	Insurance recovery payment for storm damages on August 7, 2023.			

Item 2	Transporation		Debit	Credit
	49700 Insurance Recovery	+	10,481.67	
	72710 338 Maintenance & Repair Services	+		10,481.67
			10,481.67	10,481.67
	Insurance recovery payment for total loss on Bus #86.			

JEFFERSON COUNTY SCHOOLS
Fund 141 - General Purpose Funds
Budget Amendment #5
Thursday, October 5, 2023

School Board Approved:	10/5/2023	FUND BALANCE TOTAL	+	\$ -
Budget Com. Approved:	10/10/2023	RESERVE BALANCE TOTAL	-	\$ -
County Commission Approved:				

Item 1	Career and Technical Education - Innovative School Model Grant				Debit	Credit
	71300	116	945	Teachers	-	10,013.63
	71300	201	945	Social Security	+	0.10
	71300	212	945	Employer Medicare	-	0.93
	71300	355	945	Travel	-	9,500.00
	71300	429	945	Instructional Supplies	+	42,000.00
	71300	599	945	Other Charges (next year's salaries)	+	1,354,981.15
	71300	730	945	Vocational Instruction Equipment	-	27,985.00
	72230	355	945	Travel	+	9,500.00
	72230	399	945	Other Contracted Services	-	9,500.00
	76100	599	945	Other Charges (move next year's salaries)	-	1,354,981.69
	72710	729	945	Transportation Equipment	+	5,500.00
					1,411,981.25	1,411,981.25
To update the ISM allocation for FY24 and to purchase a golf cart for use of criminal justice CTE						

Item 2	Education Technology				Debit	Credit
	72250	790		Equipment	-	10,000.00
	72250	399		Other Contracted Services	+	10,000.00
					10,000.00	10,000.00
Cabling for new rooms at Piedmont Elementary						

Item 3	Special Education Program - State Pre-school Grant				Debit	Credit
	46890		845	Revenue - State Special Ed Pre-school	+	95,658.24
	71200	163	845	Educational Assistants	+	58,859.96
	71200	201	845	Social Security	+	3,623.24
	71200	204	845	State Retirement	+	3,096.12
	71200	206	845	Life Insurance	+	219.60
	71200	207	845	Medical Insurance	+	24,012.00
	71200	212	845	Employer Medicare	+	847.32
	71200	322	845	Evaluation and Testing	+	2,500.00
	71200	429	845	Instructional Supplies	+	2,500.00
					95,658.24	95,658.24
To allocate salary and benefits for educational assistants paid for by a new state grant						

Item 4	Special Education Program - Medicaid Reimbursement program				Debit	Credit
	72220	399	201	Other Contracted Services	-	3,602.55
	72220	189	201	Other Salaries and Wages	+	2,700.00
	72220	201	201	Social Security	+	167.40
	71200	204	201	State Retirement	+	696.00
	71200	212	201	Employer Medicare	+	39.15
					3,602.55	3,602.55
Adjustment to salary and benefits for Behavior & Student Support Coordinator						

JEFFERSON COUNTY SCHOOLS
Fund 141 - General Purpose Funds
Budget Amendment #6
Thursday, October 5, 2023

School Board Approved:	9.7.2023	FUND BALANCE TOTAL	+	\$ -
Budget Com. Approved:	10/10/2023	RESERVE BALANCE TOTAL	-	\$ -
County Commission Approved:				

Item 1

					Debit	Credit
46510		Revenue - TISA	+		1,200,000.00	
99100	590	Transfers to Other Funds - Debt Service	+			1,200,000.00
					1,200,000.00	1,200,000.00
Amount of new TISA revenue to be applied to Perfection Group Energy Project Funding as approved by School Board at September 7, 2023 meeting.						

JEFFERSON COUNTY SCHOOLS
Fund 142 - Federal Funds
Budget Amendment #2
Thursday, September 7, 2023

School Board Approved: 9/8/2023
 Budget Com. Approved: 10/10/2023
 County Commission Approved: _____

Item 1	2023 Summer Literacy Training Stipend				Debit	Credit
	953	47309	Literacy Network (Training Stipend) Grant	+	12,000.00	
	953	71100	189 Other Salaries & Wages	+		12,000.00
					12,000.00	12,000.00
Grant Funding for Summer Literacy Training						

Item 2	ARP Homeless 2.0				Debit	Credit
	710	47404	Revenue - American Rescue Plan Grant #4	+	31,398.79	
	710	72120	399 Other Contracted Services	+		500.00
	710	72130	499 Other Supplies and Mataerials	+		16,361.79
	710	72210	189 Other Salaries & Wages	+		6,500.00
	710	72210	201 Social Security	+		403.00
	710	72210	204 State Retirement	+		715.00
	710	72210	212 Employer Medicare	+		94.25
	710	72210	399 Other Contracted Services	+		1,872.00
	710	72710	146 Bus Drivers	+		3,500.00
	710	72710	201 Social Security	+		217.00
	710	72710	204 State Retirement	+		385.00
	710	72710	212 Employer Medicare	+		50.75
	710	72710	425 Gasoline	+		800.00
					31,398.79	31,398.79
Grant Funding for ARP Homeless 2.0 Grant FY24						

Item 3	Carl Perkins				Debit	Credit
	801	47131	Revenue	+	18,377.54	
	801	71300	429 Instructional Supplies	+		8,377.54
	801	71300	499 Other Supplies and Mataerials	+		6,000.00
	801	71300	730 Vocational Instructional Equipment	+		4,000.00
	801	72130	524 Staff Development	-	2,000.00	
	801	72230	524 Staff Development	+		2,000.00
					20,377.54	20,377.54
Amendment to add additional funds from TDOE Reallocation in Eplan and align staff development with Eplan						

Item 4	Resilient School Communities Grant				Debit	Credit
	945	47590	Revenue - Other Federal thru State Revenue	+	17,404.93	
	945		399 Other Contracted Services	+		17,404.93
					17,404.93	17,404.93
Grant Funding for Resilient Schools Communities Grant						

Item 5	Consolidated Administration				Debit	Credit
	012	47141	Revenue	+	3,000.00	
	012	72210	186 Longevity Pay	+		650.00
	012	72210	499 Other Supplies And Materials	+		300.00
	012	72210	524 Staff Development	+		700.00
	012	99100	504 Indirect Cost			1,350.00
					3,000.00	3,000.00
Allocate additional revenue and include longevity.						

JEFFERSON COUNTY SCHOOLS
Fund 142 - Federal Funds
Budget Amendment #2
Thursday, September 7, 2023

School Board Approved: 9/8/2023
 Budget Com. Approved: 10/10/2023
 County Commission Approved: _____

Item 6					Debit	Credit
Consolidated Title I						
102	47141	Revenue		294,971.43		
102	71100	163 Educational Assistants	+		0.01	
102	71100	204 State Retirement	+		87.49	
102	71100	207 Medical Insurance	-	8,503.35		
102	71100	429 Instructional Supplies & Materials	+		16,311.35	
102	71100	722 Regular Instruction Equipment	+		162,589.11	
102	72130	186 Longevity Pay	+		1,607.69	
102	72130	189 Other Salaries & Wages	+		58,670.70	
102	72130	201 Social Security	+		3,737.26	
102	72130	204 State Retirement	+		9,726.19	
102	72130	206 Life Insurance	+		157.38	
102	72130	207 Medical Insurance	+		16,888.67	
102	72130	208 Dental Insurance	+		352.80	
102	72130	212 Employer Medicare Liability	+		904.18	
102	72130	399 Other Contracted Services	+		700.00	
102	72130	524 Staff Development	+		1,200.00	
102	72130	599 Other Charges	+		3,474.42	
102	72130	790 Other Equipment	+		700.00	
102	72210	524 Staff Development	+		3,590.25	
102	99100	504 Indirect Cost	+		22,777.28	
					303,474.78	303,474.78
Allocation of additional revenue, salary adjustments, and school-level allocations.						

Item 7					Debit	Credit
Consolidated Title I-D						
104	47141	Revenue	+	25,620.96		
104	71100	399 Other Contracted Services	+		4,000.00	
104	71100	429 Instructional Supplies	-	342.10		
104	71100	722 Regular Instruction Equipment	-	2,500.00		
104	72130	524 Staff Development	-	8,000.00		
104	72210	399 Other Contracted Services	+		29,163.06	
104	72210	524 Staff Development	+		2,500.00	
104	99100	504 Indirect Cost	+		800.00	
					36,463.06	36,463.06
Allocation of additional revenue and alignment with Mtn. View Budget Requests.						

JEFFERSON COUNTY SCHOOLS
Fund 142 - Federal Funds
Budget Amendment #2
Thursday, September 7, 2023

School Board Approved: 9/8/2023
 Budget Com. Approved: 10/10/2023
 County Commission Approved:

Item 8 Consolidated Title III				Debit	Credit
302	47146	Revenue	+	8,307.91	
302	72130	186 Longevity Pay	+		33.88
302	72130	189 Other Salaries & Wages	-	992.16	
302	72130	201 Social Security	-	61.85	
302	72130	204 State Retirement	-	140.69	
302	72130	206 Life Insurance	-	1.18	
302	72130	207 Medical Insurance	+		998.00
302	72130	208 Dental Insurance	-	4.00	
302	72130	212 Employer Medicare Liability	-	6.41	
302	72130	499 Other Supplies And Materials	+		8,519.48
302	72130	524 Staff Development	-	319.56	
302	72130	790 Other Equipment	-	500.00	
302	72710	146 Bus Drivers	-	8.00	
302	72710	201 Social Security	-	4.30	
302	72710	212 Employer Medicare Liability	-	1.67	
302	99100	504 Indirect Cost	+		796.37
				10,347.73	10,347.73
Allocation additional revenue and salary adjustments					

Item 9 Consolidated Title I-C				Debit	Credit
304	47141	Revenue	-		15,750.00
304	72130	499 Other Supplies And Materials	-	15,000.00	
304	72130	790 Other Equipment	-	500.00	
304	99100	504 Indirect Cost	-	250.00	
				15,750.00	15,750.00
Release of Title I-C Funds					

JEFFERSON COUNTY SCHOOLS
Fund 142 - Federal Funds
Budget Amendment #2
Thursday, September 7, 2023

School Board Approved: 9/8/2023
Budget Com. Approved: 10/10/2023
County Commission Approved: _____

Item 10	Consolidated Title IV			Debit	Credit
402	47590	Revenue	-		6,911.44
402	71100	499 Other Supplies And Materials	-	5,000.00	
402	71100	722 Regular Instruction Equipment	-	2,000.00	
402	72120	189 Other Salaries & Wages	-	62,880.00	
402	72120	201 Social Security	-	3,898.56	
402	72120	204 State Retirement	-	6,916.80	
402	72120	206 Life Insurance	-	73.20	
402	72120	207 Medical Insurance	-	19,298.12	
402	72120	208 Dental Insurance	-	504.00	
402	72120	212 Employer Medicare Liability	-	943.20	
402	72130	189 Other Salaries & Wages	+		62,880.00
402	72130	201 Social Security	+		3,898.56
402	72130	204 State Retirement	+		6,916.80
402	72130	206 Life Insurance	+		73.20
402	72130	207 Medical Insurance	+		19,298.12
402	72130	208 Dental Insurance	+		504.00
402	72130	212 Employer Medicare Liability	+		943.20
402	72210	524 Professional Develoment	+		854.77
402	99100	504 Indirect Cost	-	766.21	
				<u>102,280.09</u>	<u>102,280.09</u>
Funding code adjustments and reallocation based on reduced revenue.					

JEFFERSON COUNTY SCHOOLS
Fund 142 - Federal Funds
Budget Amendment #2
Thursday, September 7, 2023

School Board Approved: 9/8/2023
Budget Com. Approved: 10/10/2023
County Commission Approved: _____

Item 11	ESSER 3.0			Debit	Credit
	937	71100	116 Teachers	-	35,851.49
	937	71100	163 Aids	+	333,257.28
	937	71100	186 Longevity Pay	+	867.69
	937	71100	189 Other Salaries & Wages	-	903,343.56
	937	71100	201 Social Security	-	47,650.87
	937	71100	204 State Retirement	-	95,793.65
	937	71100	206 Life Insurance	+	208.14
	937	71100	207 Medical Insurance	+	19,214.15
	937	71100	208 Dental Insurance	+	534.68
	937	71100	212 Employer Medicare	+	2,762.59
	937	71100	722 Regular Instruction Equipment	+	499,800.73
	937	72130	189 Other Salaries & Wages	-	109,679.07
	937	72130	201 Social Security	-	6,157.42
	937	72130	204 State Retirement	-	13,533.69
	937	72130	206 Life Insurance	-	80.59
	937	72130	207 Medical Insurance	-	7,467.14
	937	72130	208 Dental Insurance	-	285.73
	937	72130	212 Employer Medicare	-	1,720.59
	937	72130	399 Other Contracted Services	+	6,600.00
	937	72210	105 Supervisor/Director	+	4,320.46
	937	72210	201 Social Security	+	2,755.03
	937	72210	204 State Retirement	+	634.75
	937	72210	206 Life Insurance	+	1.22
	937	72210	207 Medical Insurance	+	974.40
	937	72210	208 Dental Insurance	+	4.20
	937	72210	212 Employer Medicare	+	111.99
	937	76100	308 Consultants	+	39,119.00
	937	76100	321 Engineering Services	-	64,100.00
	937	76100	399 Other Contracted Services	-	465,922.00
	937	76100	707 Building Improvements	+	840,419.49
				1,751,585.80	1,751,585.80

FY23 Salary and Employer cost updates & allocation of carryover funds.

2,304,082.72 2,304,082.72

JEFFERSON COUNTY SCHOOLS
Fund 142 - Federal Funds
Budget Amendment #3
Thursday, October 5, 2023

School Board Approved: 10/5/2023
 Budget Com. Approved: 10/10/2023
 Co. Com. Approved: _____

Item 1	ARP IDEA Pre-School	Debit	Credit
	910 47403 Revenue	+	4,109.78
	910 71200 429 Instructional Supplies and Materials	+	4,109.78
		4,109.78	4,109.78
Amend in prior year funding for the curent year			

Item 2	ARP IDEA	Debit	Credit
	900 47402 Revenue	+	18,526.11
	900 71200 429 Instructional Supplies and Materials	+	11,526.11
	900 71200 725 Special Education Equipment	+	7,000.00
		18,526.11	18,526.11
Amend in prior year funding for the curent year			

Item 3	IDEA, Part B Preschool	Debit	Credit
	911 47145 Revenue	+	17,890.31
	911 71200 116 Teachers	+	7,000.00
	911 71200 429 Instructional Supplies	+	5,445.16
	911 71200 725 Special Education Equipment	+	5,445.15
		17,890.31	17,890.31
Align funding with ePlan allocation			

Item 4	IDEA, Part B	Debit	Credit
	902 47143 Revenue	+	312,682.08
	902 71200 163 Educational Assistants	+	150,000.00
	902 71200 429 Instructional Supplies	+	25,000.00
	902 71200 499 Other Supplies & Materials	+	10,000.00
	902 71200 725 Special Education Equipment	+	25,000.00
	902 72220 312 Contracts with Other Agencies	+	50,000.00
	902 72220 322 Other Supplies & Materials	+	10,000.00
	902 72220 524 Professional Development	+	4,264.07
	902 99110 504 Indirect Costs	+	38,418.01
		312,682.08	312,682.08
Align funding with ePlan allocation			

JEFFERSON COUNTY SCHOOLS
Fund 142 - Federal Funds
Budget Amendment #3
Thursday, October 5, 2023

School Board Approved: 10/5/2023
 Budget Com. Approved: 10/10/2023
 Co. Com. Approved: _____

Item 5	Consolidated Administration				Debit	Credit
	012	47141	Revenue	+	1,300.00	
	012	72210	524 Staff Development	+		1,300.00
					1,300.00	1,300.00
	FY23 Carryover Allocation					

Item 6	Consolidated - Title I				Debit	Credit
	102	47143	Revenue	+	102,166.69	
	102	71100	429 Instructional Supplies & Materials	+		14,212.08
	102	71100	722 Regular Instruction Equipment	+		87,255.19
	102	72210	524 Staff Development	+		699.57
	102	99100	504 Indirect Cost	-	0.15	
					102,166.84	102,166.84
	FY23 Carryover Allocation					

Item 7	Consolidated - Title I-D				Debit	Credit
	104	47141	Revenue	+	83,749.10	
	104	71100	399 Other Contracted Services	+		2,000.00
	104	71100	429 Instructional Supplies	+		60,018.76
	104	71100	722 Regular Instruction Equipment	+		15,000.00
	104	72210	524 Staff Development	+		4,000.00
	104	99100	504 Indirect Cost	+		2,730.34
					83,749.10	83,749.10
	FY23 Carryover Allocation					

Item 8	Consolidated - Title III				Debit	Credit
	302	47146	Revenue	+	11,639.71	
	302	72130	499 Other Supplies and Materials	+		11,321.58
	302	99100	504 Indirect Costs	+		318.13
					11,639.71	11,639.71
	FY23 Carryover Allocation					

JEFFERSON COUNTY SCHOOLS
Fund 142 - Federal Funds
Budget Amendment #3
Thursday, October 5, 2023

School Board Approved: 10/5/2023
 Budget Com. Approved: 10/10/2023
 Co. Com. Approved: _____

Item 9	TN All Corps			Debit	Credit
	930 47401	Revenue	+	359,834.00	
	930 71100 189	Other Salaries & Wages	+		295,118.82
	930 71100 201	Social Security	+		12,693.81
	930 71100 204	State Retirement	-	6,300.00	
	930 71100 206	Life Insurance	+		341.19
	930 71100 207	Medical Insurance	+		58,861.37
	930 71100 208	Dental Insurance	+		857.10
	930 71100 212	Employer Medicare	+		2,761.19
	930 71100 429	Instructional Supplies & Materials	-	7,000.00	
	930 71100 599	Other Charges	+		3,979.91
	930 72210 189	Other Salaries & Wages	+		120.61
	930 72210 201	Social Security	-	2,500.00	
	930 72210 212	Employer Medicare	-	600.00	
	930 72210 599	Other Charges	+		1,500.00
				376,234.00	376,234.00
FY23 Carryover Allocation					

Item 10	ESSER 3.0			Debit	Credit
	937 47401	Revenue	+	25,426.87	
	937 72130 189	Other Salaries & Wages	+		142,445.00
	937 72130 201	Social Security	+		8,831.59
	937 72130 204	State Retirement	+		15,668.95
	937 72130 206	Life Insurance	+		146.40
	937 72130 207	Medical Insurance	+		19,376.19
	937 72130 208	Dental Insurance	+		504.00
	937 72130 212	Employer Medicare	+		2,136.68
	937 76100 707	Building Improvements	-	288,148.11	
	937 99100 504	Indirect Costs	+		124,466.17
				313,574.98	313,574.98
FY23 Salary and Employer cost updates & allocation of carryover funds.					

Item 11	Fiscal Pre-Monitoring Supports Grant			Debit	Credit
	934 47307	Revenue	+	15,295.00	
	934 72510 399	Other Contracted Services	+		15,295.00
				15,295.00	15,295.00
FY23 Carryover Allocation					

1,257,167.91 1,257,167.91

JEFFERSON COUNTY SCHOOLS
Fund 143 - Student Nutrition Funds
Budget Amendment #2
Thursday, October 5, 2023

School Board Approved:	<u>10/5/2023</u>	FUND BALANCE TOTAL	+	\$ -
Budget Com. Approved:	<u>10/10/2023</u>	RESERVE BALANCE TOTAL	-	<u>\$ -</u>
County Commission Approved:	<u> </u>			

Item 1	Food Service					Debit	Credit
	47100		Federal thru State	+		21,745.49	
	73100	710	NME Food Service Equipment	+			21,745.49
						<u>21,745.49</u>	<u>21,745.49</u>
USDA Grant for equipment assistance for schools to be used to purchase a new double stack convection oven at NME.							

JEFFERSON COUNTY SCHOOLS
Fund 177 - Capital Projects Funds
Budget Amendment #2
Thursday, September 7, 2023

School Board Approved:	<u>9/7/2023</u>	FUND BALANCE TOTAL	+	\$ -
Budget Com. Approved:	<u>10/10/2023</u>	RESERVE BALANCE TOTAL	-	<u>100,000.00</u>
County Commission Approved:	<u> </u>			

Item 1	Regular Instructional Program				Debit	Credit
	34685	PAV	Committed for Capital Projects - Paving	-	100,000.00	
	91300	707 PAV	Building Improvements - Paving Projects	+		100,000.00
					<u>100,000.00</u>	<u>100,000.00</u>
To move additional funds for paving to expenditure line.						

JEFFERSON COUNTY SCHOOLS
Fund 177 - Capital Projects Funds
Budget Amendment #3
Thursday, October 5, 2023

School Board Approved:	<u>10.5.23</u>	FUND BALANCE TOTAL	+	\$ -
Budget Com. Approved:	<u>10.10.23</u>	RESERVE BALANCE TOTAL	-	<u>\$ 615,480.91</u>
County Commission Approved:	<u> </u>			

Item 1	Committed for Capital Projects					Debit	Credit
	34685	PEC	Committed for Capital Projects - Piedmont Construction	-		615,480.91	
	91300	707	PEC Building Improvements - Piedmont Construction	+			615,480.91
						<u>615,480.91</u>	<u>615,480.91</u>
To move reserved funds to an expenditure line for Piedmont Elementary Construction in FY 23-24							

RESOLUTION NO. 2023-42

A RESOLUTION TO ALLOW THE COUNTY MAYOR TO ENTER INTO AN AGREEMENT WITH THE ENERGY EFFICIENT SCHOOLS COUNCIL AND JEFFERSON COUNTY, TENNESSEE FOR THE BENEFIT OF JEFFERSON COUNTY SCHOOLS, TO PROVIDE FOR THE FINANCING OF ALL OR A PORTION OF THE QUALIFYING CAPITAL OUTLAY PROJECTS

WHEREAS, 49-17-101, et seq., inclusive, Tennessee Code Annotated, as amended, authorizes Jefferson County, Tennessee (the "County"), by resolution of the Board of County Commissioners, to enter into a loan agreement with the Energy Efficient Schools Initiative (EESI) for the purpose of financing, in whole or in part the improving, renovating and equipping of County schools (the "Projects"); and

WHEREAS, the scope of the work will be limited to plan approved by the Energy Efficient Schools Initiative; and

WHEREAS, the loan would be repaid over twelve (12) years at 0.50% interest; and

WHEREAS, it is the intention of the Board of County Commissioners of the County to adopt this resolution for the purpose of authorizing not to exceed \$2,094,091 in aggregate principal amount of a loan agreement for the above-described purposes.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Jefferson County, Tennessee, approves the entering into of an Energy Efficient Schools Initiative loan agreement by the County and the Jefferson County School Board in the amount of \$2,094,091 under T.C.A. 49-17-101, et seq., inclusive, to be paid to the Energy Efficient Schools Council of the State of Tennessee at 0.50% to be paid over twelve (12) years in equal payments.

Duly adopted and approved on this 16th day of October, 2023.

County Mayor

Attested:

County Clerk

STATE OF TENNESSEE)

COUNTY OF JEFFERSON)

I, Frank Herndon, certify that I am the duly qualified and acting County Clerk of Jefferson County, Tennessee, and as such official I further certify that attached hereto is a copy of excerpts from the minutes of a meeting of the governing body of the County held on October 16, 2023; that these minutes were promptly and fully recorded and are open to public inspection; that I have compared said copy with the original minute record of said meeting in my official custody; and that said copy is a true, correct and complete transcript from said original minute record insofar as said original record relates to EESI loan agreement of said County.

WITNESS my official signature of said County on this 16th day of October, 2023.

County Clerk

ENERGY EFFICIENT SCHOOLS INITIATIVE LOAN AGREEMENT

This Loan Agreement is made and entered into as of the ___ day of _____, 2023, by and between the Energy Efficient Schools Council (the “Lender”) and Jefferson County, Tennessee (the “Borrower”) for the benefit of Jefferson County Schools, to provide for the financing of all or a portion of a qualifying capital outlay project (the “Project”).

ARTICLE 1 Definitions

Section 1.01. Defined Terms. The following words, terms and phrases shall have the following respective meanings:

“Act” means the Energy Efficient Schools Initiative (EESI) of 2008, Tennessee Code Annotated §§ 49-17-101 *et seq.*, as amended from time to time.

“Authorized Borrower Representative” means any Person from time to time authorized to act on behalf of a Borrower pursuant to the Charter, or ordinance or resolution of the governing body of such Borrower, a copy of which is filed with the Lender, to perform such act or execute such document on behalf of the Borrower pursuant to a certificate signed by the Person executing this Loan Agreement or his successor in office and giving the name and specimen signature of the Person or Persons so designated

“Borrower” means Jefferson County, Tennessee.

“Borrower Request”, “Borrower Order” and “Borrower Consent” means, respectively, a written request, order or consent signed by an Authorized Borrower Representative and delivered to the Authority.

“Business Day” means any day other than (a) a Saturday or Sunday, (b) a day on which banking institutions located in the State are required or authorized by law or executive order to close, or (c) a day on which the New York Stock Exchange is closed.

“Cost” or “Cost of the Project” means the following:

(a) The cost of improving, equipping, and repairing the Project, or any combination of such purposes, and demolishing structures on the Project sites;

(b) The cost of labor, materials, machinery and equipment as payable to contractors, builders and materialmen in connection with the Project;

(c) Governmental charges levied or assessed during equipping of the Projects or upon any property acquired therefor, and premiums on insurance in connection with the Projects during construction;

(d) Fees and expenses of architects and engineers for estimates, surveys and other preliminary investigations, environmental tests, soil borings, appraisals, preparation of plans, drawings and specifications and supervision of the Project properly chargeable to the Project, as well as for the performance of all other duties of architects and engineers in relation to the construction and installation of the Project;

(e) Expenses of administration, supervision and inspection properly chargeable to the acquisition and construction of Project, including the fees of the Borrower relating to the design, construction and equipping of the Project and all other items of expense, not elsewhere specified herein, incident to the construction, installation and placing in operation of the Project; and

(f) Any other cost of the Project permitted to be financed by the Lender pursuant to the Act.

“Date of Disbursement” means the date funds are disbursed by the Lender to the Borrower, by check or wire, whether or not the Borrower receives them on that date.

“Event of Default” means any event defined in Section 6.01 hereof.

“Fund” means the energy efficient schools council fund established as a separate account in the State treasury.

“Lender” means the twelve (12) member energy efficient schools council established by the Act.

“Loan” means the loan made by the Lender to the Borrower pursuant to this Loan Agreement as described in Section 3.01 hereof.

“Loan Administrator” means initially the Division of State Government Finance, which will perform certain functions in administering this Loan as requested from time to time by the Lender, or any successor Loan Administrator.

“Loan Agreement” means this Loan Agreement as it now exists and as it may thereafter be amended.

“Loan Repayments” means the payments on account of principal of and interest on the Loan and any and all other amounts payable by the Borrower hereunder.

“Loan Repayment Dates” means: (i) with respect to Loan Repayments attributable to any payment of principal and interest monthly on the first day of the month, and continuing on the first day of each month thereafter until the Loan is paid in full, or if such day is not a Business Day, then on the next preceding Business Day and as more fully described on **Exhibit D** attached hereto; and (ii) with respect to all other Loan Repayments, at any time on demand by the Authority.

“Person” means any individual, corporation, partnership, limited partnership, joint venture, association, joint-stock company, trust, unincorporated association, limited liability corporation or partnership, or government or any agency or subdivision thereof, or other legal entity or group of entities.

“Project” or “Projects” means the construction, rehabilitation or repair of public school facilities, and equipment for public school facilities as described in **Exhibit C** hereto. **Exhibit C** shall be amended automatically, and without further action required by the Borrower, to conform **Exhibit C** to any additional project that is approved by the Lender. Where more than one Project is being financed, Project applies to each Project individually or collectively, as the context requires.

“State” means the State of Tennessee.

Section 1.02. Interpretation. Words of the masculine gender shall be deemed and construed to include correlative words of the feminine and neuter genders. The word “person” shall include the plural as well as the singular number unless the context shall otherwise indicate; the word “person” also shall include corporations, associations, natural persons and public bodies unless the context shall otherwise indicate.

ARTICLE 2 Project

Section 2.01. Description. Attach proposal submitted to Lender for approval.

Section 2.02. Funding. The Project is to be funded as follows:

Loan from the Fund	\$2,094,091.00
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ARTICLE 3
The Loan

Section 3.01. Loan. The Lender hereby agrees to lend and advance to the Borrower and the Borrower hereby agrees to borrow and accept from the Lender, the Loan in the principal amount of \$2,094,091 for a term of twelve (12) Years at 0.5%. The Lender shall disburse the proceeds of the Loan to the Borrower from amounts on deposit in the Fund. The Loan shall bear interest at the rate established by the Lender at its meeting at which this Loan was approved; such interest rate is stated on the repayment schedule attached hereto as **Exhibit D**. Amounts disbursed during construction shall bear interest at such rate, and such interest shall accrue and be added to principal for the periods from the Dates of Disbursement through the first Loan Repayment Date.

Section 3.02. Use of Proceeds by the Borrower. The Borrower will use the funds lent to it by the Authority pursuant to Section 3.01 hereof solely to pay the Costs of the Project.

Section 3.03. Disbursements of Loan Proceeds. The Lender shall disburse funds from the Fund only upon receipt of a requisition, appropriately completed and signed by an Authorized Borrower Representative in the form attached hereto as **Exhibit A**. Each request by the Borrower for disbursement shall constitute a certification by the Borrower that all representations made by the Borrower in this Loan Agreement remain true as of the date of the request and that no material adverse developments affecting the financial condition of the Borrower or its ability to complete the Project or repay the Loan have occurred since the date of this Loan Agreement unless specifically disclosed in writing by the Borrower with the request of disbursement. Proper invoices and other documentation reasonably required by and acceptable to the Lender must be submitted with each request for disbursement. The Lender may conduct audits or request documentation to determine the cost incurred by the Borrower for the Project. No more than ninety (90%) percent of the Loan shall be disbursed to the Borrower prior to the time the Project has been completed and approved by the Lender. After approval by the Lender, the remaining ten (10%) percent of the Loan will be disbursed to the Borrower.

Section 3.04. Completion of the Projects. When requesting final payment from the Fund, the Borrower shall cause to be submitted the requisition required by Section 3.03 hereof and a certificate signed by an Authorized Borrower Representative in the form attached hereto as **Exhibit B**. Said certificate shall state that no further funds will be withdrawn from the Fund to pay the Cost of the Project. The Lender does not make any warranty, either express or implied, that the moneys which, under provisions of this Loan Agreement, will be available for payment of the Costs of the Project, will be sufficient to pay all of the Costs of the Project.

ARTICLE 4
Payment Obligations of Borrower

Section 4.01. Loan Repayments. The Borrower agrees to pay to the Lender all Loan Repayments on each Loan Repayment Date, in the amounts and in the manner hereinafter provided. The repayment schedule requires payments of principal and interest to begin on the first Loan Repayment Date following the passage of sixty (60) days after the Project is completed. The repayment schedule initially attached hereto as **Exhibit D** is based on certain assumptions regarding disbursed principal amounts, the completion date and zero accrued interest. After the completion of the Project and prior to the first Loan Repayment Date thereafter, the Lender will furnish the Borrower a revised repayment schedule reflecting the actual principal amount disbursed together with the accrued interest thereon and the actual Loan Repayment Dates. This revised repayment schedule is to be substituted for the one initially attached hereto as **Exhibit D** and shall be conclusive absent manifest error. The revised repayment schedule shall not constitute an amendment of this Loan Agreement requiring approval by the parties hereto.

Section 4.02. Time and Manner of Payment. Except as provided in Section 4.05 hereof, the Borrower agrees to make each Loan Repayment directly to the Loan Administrator on or before each Loan Repayment Date in lawful money of the United States of America by electronic funds transfer of immediately available funds in accordance with instructions supplied from time to time by the Lender or the Loan Administrator.

Section 4.03. Payments; Obligation of Borrower Unconditional. The obligation of the Borrower to make payments hereunder and to perform and observe all other covenants, conditions and agreements hereunder shall be absolute and unconditional until payment of all Borrower obligations hereunder, irrespective of any defense or any rights of setoff, recoupment or counterclaim which the Borrower might otherwise have against the Lender. Until payment of all Borrower obligations hereunder, the Borrower shall not suspend or discontinue any such payment hereunder or fail to observe and perform any of their other covenants, conditions and agreements hereunder for any cause, including without limitation failure of consideration, failure of title to any part of all of the Projects, or commercial frustration of purpose, or any damages to or destruction or condemnation of all or any part of the Projects, or any change in the tax or other laws of the United States of America, the State of Tennessee or any political subdivision of either, or any failure of the Lender to observe and perform any covenant, condition or agreement, whether express or implied, or any duty, liability or obligation arising out of or in connection with any document in connection with the financing of the Project. Nothing contained in this Section, however, shall be construed to release the Lender from the performance of any of its obligations hereunder or under any documents related hereto.

Section 4.04. Reduction of Principal. The Loan will be reduced, and a new repayment schedule shall be provided to the Borrower as provided in Section 4.01, if less than the full amount of the Loan is disbursed to the Borrower.

Section 4.05. Prepayment. The Borrower may prepay all or any portion of the Loan and any accrued interest thereon at any time without penalty.

ARTICLE 5
Representations and Covenants of Borrower

The Borrower makes the following representations and covenants, in addition to those elsewhere set forth herein, as the basis for the undertakings on the part of the Lender contained herein:

(a) The Borrower is a municipal corporation or political subdivision, as appropriate, duly created and existing under the laws of the State of Tennessee, and has full legal right, power and authority (i) to conduct its business and own its properties, (ii) to enter into this Loan Agreement, and (iii) to carry out and consummate all other transactions contemplated by this Loan Agreement.

(b) With respect to the authorization, execution and delivery of this Loan Agreement, the Borrower has complied and will comply with all applicable laws of the State of Tennessee.

(c) The Borrower has duly approved the execution and delivery of this Loan Agreement and has authorized the taking of any and all action as may be required on the part of the Borrower to carry out, give effect to and consummate the transactions contemplated by this Loan Agreement.

(d) This Loan Agreement has been duly authorized, executed and delivered by the Borrower and, assuming due authorization, execution and delivery by the Lender, will constitute a legal, valid and binding obligation of the Borrower enforceable in accordance with its terms, subject to bankruptcy, insolvency, moratorium, reorganization or other similar laws affecting the enforcement of creditors' rights generally or by such principles of equity as the court having jurisdiction may impose with respect to certain remedies which require or may require enforcement by a court of equity and no other authorization is required.

(e) There is no action, suit, proceedings, inquiry on investigation, at law or in equity, before or by any court, public board or body, pending or, to the knowledge of the Borrower, threatened against the Borrower, nor is there any basis therefor, (i) affecting the creation, organization or existence of the Borrower or the title of its officers to their respective offices, (ii) seeking to prohibit, restrain or enjoin the execution or delivery of this Loan Agreement or (iii) in any way contesting or affecting the validity or enforceability of this Loan Agreement or any agreement or instrument relating to any of the foregoing or used or contemplated for use in the consummation of the transactions contemplated by any of the foregoing.

(f) The Borrower is not in any material respect in breach of or in default under any applicable law or administrative regulation of the State or the United States of America or any applicable judgment or decree or any agreement or other instrument to which the Borrower is a party or by which it or any of its properties is bound, and no event has occurred which with the

passage of time, the giving of notice or both would constitute such a breach or default; and the execution and delivery of this Loan Agreement and compliance with the respective provisions thereof will not conflict with or constitute a breach of or default under any applicable law or administrative regulation of the State or of the United States of America or any applicable judgment or decree or any agreement or other instrument to which the Borrower is a party or by which it or any of its property is bound.

(g) The Borrower is not in default under any loan agreement, note, bond, mortgage or other instrument evidencing or securing indebtedness.

(h) All information provided to the Lender in this Loan Agreement or in any other document or instrument with respect to the Loan, this Loan Agreement or the Project, was at the time provided, and is now, true, correct and complete, and such information does not omit to state any material fact necessary to make the statements therein, in light of the circumstances under which they were made, not misleading.

(i) The Borrower covenants to complete the Project in a timely fashion in accordance with the project schedule provided to the Lender and to comply with all applicable State statutes, rules, and regulations pertaining to this Loan Agreement and the Project as well as with any conditions that may have been established by the Lender when it approved this Loan.

(j) The Borrower covenants to establish and maintain adequate financial records for the Project in accordance with generally accepted government accounting principles; to allow for an audit by the State of financial records and transactions covering any fiscal year for which a Project Loan has been approved and not yet repaid in full.

ARTICLE 6 Events of Default

Section 6.01. Events of Default. An Event of Default shall occur hereunder if any one or more of the following events shall happen:

(a) payments required by Sections 4.01 through 4.04 are not paid punctually when due;

(b) default shall be made by the Borrower in the due performance of or compliance with any of the terms hereof, other than those referred to in the foregoing subdivision (a), and such default shall continue for sixty (60) days after the Lender shall have given the Borrower written notice of such default (or in the case of any such default which cannot with due diligence be cured within such 60-day period, if the Borrower shall fail to proceed promptly to commence curing the same and thereafter prosecute the curing of such default with due diligence, it being intended in connection with any such default not susceptible of being cured with due diligence within the 60 days that the time to cure the same shall be extended for such period as may be reasonably necessary to complete the curing of the same with all due diligence);

(c) the Borrower shall file a voluntary petition in bankruptcy, or shall be adjudicated a bankrupt or insolvent, or shall file any petition or answer seeking any reorganization, composition, readjustment, liquidation or similar relief for itself under any present or future statute, law or regulation, or shall seek or consent to or acquiesce in the appointment of any trustee, receiver or liquidator of the Borrower or of all or any substantial part of its properties or of the Projects or shall make any general assignment for the benefit of creditors, or shall admit in writing its inability to pay its debts generally as they become due; or

(d) a petition shall be filed against the Borrower seeking any reorganization, composition, readjustment, liquidation or similar relief under any present or future statute, law or regulation and shall remain undismissed or unstayed for an aggregate of 90 days (whether or not consecutive), or if any trustee, receiver or liquidator of the Borrower or of all or any substantial part of its properties or of the Projects shall be appointed without the consent or acquiescence of the Borrower and such appointment shall remain unvacated or unstayed for an aggregate of 90 days (whether or not consecutive).

Section 6.02. Remedies. Upon the continuing occurrence of an Event of Default, regardless of the pendency of any proceeding which has or might have the effect of preventing the Borrower from complying with the terms of this Loan Agreement, the Lender, or any other Person who has succeeded to the rights of the Lender hereunder, at any time thereafter and while such Event of Default shall continue, may, at its option, take any action at law or in equity to collect amounts then due and thereafter to become due hereunder, including without limitation declaring the unpaid principal and interest to be immediately due and payable, or to enforce performance and observance of any obligation, agreement or covenant of the Borrower under this Loan Agreement.

ARTICLE 7 Conditions Precedent to Loan

Section 7.01. Borrower's Certificate. Prior to execution of the Loan Agreement by the Lender, the Borrower shall have furnished to the Lender, in form and substance satisfactory to the Lender, a certificate of the Borrower certifying the resolution authorizing the Borrower to enter into this Loan Agreement.

Section 7.02. Attorney's Opinion. Prior to execution of the Loan Agreement by the Lender, the Borrower also shall have furnished to the Lender, in form and substance satisfactory to the Lender, an opinion of Borrower's counsel to the effect that: (1) the Borrower has been duly created and is validly existing and has full power and authority (under its Charter and By-Laws or general law, if applicable, and other applicable statutes) to enter into and carry out the terms of this Loan Agreement; (2) this Loan Agreement is duly executed and constitutes a valid and binding contract of the Borrower, enforceable in accordance with its terms except as the enforceability thereof may be limited by bankruptcy, reorganization, insolvency, moratorium, or similar laws affecting the enforcement of creditors' rights generally; (3) this Loan Agreement is not in conflict in any material way with any contracts or ordinances of the Borrower; and (4) there is no litigation materially adversely affecting this Agreement or the financial condition of the Borrower.

ARTICLE 8
Miscellaneous

Section 8.01. Waiver of Statutory Rights. The rights and remedies of the Lender and the Borrower under this Loan Agreement shall not be adversely affected by any laws, ordinances, or regulations, whether federal, state, county, city, municipal or otherwise, which may be enacted or become effective from and after the date of this Loan Agreement affecting or regulating or attempting to affect or regulate any amounts payable hereunder.

Section 8.02. Non-Waiver by Lender. No failure by Lender or by any assignee to insist upon the strict performance of any term hereof or to exercise any right, power or remedy consequent upon a breach thereof, and no acceptance of any payment hereunder, in full or in part, during the continuance of such breach, shall constitute waiver of such breach or of such term. No waiver of any breach shall affect or alter this Loan Agreement or constitute a waiver of a then existing or subsequent breach.

Section 8.03. Remedies Cumulative. Each right, power and remedy of Lender provided for in this Loan Agreement shall be cumulative and concurrent and shall be in addition to every other right, power or remedy provided for in this Loan Agreement, or now or hereafter existing at law or in equity or by statute or otherwise, in any jurisdiction where such rights, powers or remedies are sought to be enforced, and the exercise or beginning of the exercise by the Lender of any one or more of the rights, powers or remedies provided for in this Loan Agreement or now or hereafter existing at law or in equity or by statute, or otherwise shall not preclude the simultaneous or later exercise by the Lender of any or all such other rights, powers or remedies.

Section 8.04. Amendments, Changes and Modification. This Loan Agreement may not be effectively amended, changed, modified, altered or terminated without the written agreement of each of the parties hereto, provided, however, that changes by the Lender to the repayment schedule attached hereto as **Exhibit D** after completion of construction as provided in Section 4.01 shall not be deemed an amendment, change or modification or alteration hereof.

Section 8.05. Applicable Law - Entire Understanding. This Loan Agreement shall be governed exclusively by the applicable laws of the State of Tennessee. This Loan Agreement expresses the entire understanding and all agreements of the parties hereto with each other and neither party hereto has made or shall be bound by any agreement or any representation to the other party which is not expressly set forth in this Loan Agreement.

Section 8.06. Severability. In the event that any clause or provision of this Loan Agreement shall be held to be invalid by any court of competent jurisdiction, the invalidity of such clause or provisions shall not affect any of the remaining provisions of such instrument.

Section 8.07. Notices and Demands. All notices, certificates, demands, requests, consents, approvals and other similar instruments under this Loan Agreement shall be in writing, and shall be deemed to have been properly given and received if sent by United States certified or registered

mail, postage prepaid, (a) if to the Borrower, addressed to the Borrower, Mayor, P. O. Box 1726, Dandridge, TN 37725 or (b) if to the Lender, Energy Efficient Schools Initiative, Andrew Johnson Tower – 10th Floor, 710 James Robertson Parkway, Nashville, TN 37243, ATTN: Executive Director, with a copy to Division of State Government Finance, Cordell Hull Building, 425 Rep. John Lewis Way North, Nashville, Tennessee 37243-3400, or at such other addresses as any addressee from time to time may have designated by written notice to the other addressees named above.

Section 8.08. Headings and References. The headings in this Loan Agreement are for the convenience of reference only and shall not define or limit the provisions thereof. All references in this Loan Agreement to particular Articles or Sections are references to Articles or Sections of this Loan Agreement, unless otherwise indicated.

Section 8.09. Successors and Assigns. The terms and provisions of this Loan Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors and permitted assigns.

Section 8.10. Multiple Counterparts. This Loan Agreement may be executed in multiple counterparts, each of which shall be an original but all of which together shall constitute but one and the same instrument.

Section 8.11. No Liability of Lender's and Borrower's Officers. No recourse under or upon any obligation, covenant or agreement contained in this Loan Agreement shall be had against any incorporator, member, director or officer, as such, past, present or future, of the Lender or the Borrower, either directly or through the Lender or the Borrower. Any and all personal liability of every nature, whether at common law or in equity, or by statute or by constitution or otherwise, of any such incorporator, member, director or officer is hereby expressly waived and released by the Borrower and the Lender against the other's incorporators, members, directors or officers as a condition of and consideration for the execution of this Loan Agreement.

Section 8.12. Loan Administrator. Any function required or permitted to be performed hereunder by the Lender may, in the Lender's sole determination and upon notice to the Borrower, be performed by the Loan Administrator. After such notice to the Borrower, the Borrower shall deal solely with the Loan Administrator with respect to such matters.

Signatures on Following Page

IN WITNESS WHEREOF, the parties to this Agreement have caused the Agreement to be executed by their respective duly authorized representatives.

BORROWER

NAME: _____ (County)

BY: _____ (Signature)

TITLE: _____

DATE: _____

SCHOOL BOARD

NAME: _____

BY: _____ (Signature)

TITLE: _____

DATE: _____

SCHOOL DIRECTOR

NAME: _____

BY: _____ (Signature)

TITLE: _____

DATE: _____

LENDER:

ENERGY EFFICIENT SCHOOLS COUNCIL

BY: _____ (Signature)

TITLE: _____

DATE: _____

EXHIBIT A
REQUISITION

REQUISITION NO. _____

Energy Efficient Schools Council

The undersigned, being an Authorized Borrower Representative within the meaning of that term as set forth in a loan agreement (the "Loan Agreement"), dated _____, 2023, by and between the Energy Efficient Schools Council and Jefferson County, Tennessee (the "Borrower"), submits this Requisition on behalf of the Borrower pursuant to Section 3.03 of the Loan Agreement, as follows:

1. Borrower hereby requests disbursement to the Borrower pursuant to the Loan Agreement of \$ _____.
2. All amounts advanced hereunder will be used to pay Cost of the Project, as defined in the Loan Agreement.
3. The amounts requested hereunder have not been the subject of a previous request for disbursement of funds.
4. The subject of this request is a proper Costs of the Project, as described in the Loan Agreement.
5. The amount requested should be wired to:

Bank: _____
ABA Number: _____
Account Name: _____
Account Number: _____

It is understood that your duties will be discharged with respect to the disbursement requested hereunder if payment is made as provided herein.

IN WITNESS WHEREOF, the undersigned has hereunto set his (her) hand, this _____ day of _____, _____.

Name: _____

Title: _____

Funding Date: _____, _____, _____.

EXHIBIT B

COMPLETION CERTIFICATE

The undersigned, being an Authorized Borrower Representative within the meaning of that Loan Agreement (“Loan Agreement”), dated _____, 2023, by and between the Energy Efficient Schools Council and Jefferson County, Tennessee (the “Borrower”), submits this Completion Certificate on behalf of the Borrower pursuant to Section 3.04 of the Loan Agreement, as follows:

1. No additional advances of funds under the Loan Agreement will be requested from the Trustee, and no additional Requisitions for disbursement of funds will be presented to the Trustee;

2. The Project or Projects to be financed with the proceeds of the Loan under the Loan Agreement have been completed or sufficient funds are available to complete the Project or Projects to the satisfaction of the Borrower; and

Notwithstanding the foregoing, this Certificate is given without prejudice to any rights against third parties which exist as of the date hereof or which may subsequently come into being.

IN WITNESS WHEREOF, the undersigned has hereunto set his (her) hand this _____ day of _____.

Jefferson County

Name: _____

Title: _____

EXHIBIT C

DESCRIPTION OF PROJECT

Jefferson County Schools is seeking to complete a 12 Year, \$2,094,091 Guaranteed Self-Funding Contract with the Perfection Group. With 11 schools and 1 support facilities, JCS has decided to upgrade lighting district wide and utilize realized savings to retro-commission HVAC equipment with useful life and replace units.

EXHIBIT D
REPAYMENT SCHEDULE

Jefferson County

Estimated**

Loan No. 450-002

PRINCIPAL	\$	2,094,091	
ACCRUED INTEREST			*
TOTAL AMORTIZED	\$	2,094,091	
RATE OF INTEREST		0.50%	
MONTHS		144	
MONTHLY PAYMENTS	\$	14,980	***
TOTAL INTEREST	\$	62,988	
TOTAL PAYMENTS	\$	2,157,079	

	PERIOD	BEGINNING PRINCIPAL BALANCE	PRINCIPAL REQUIREMENT (PER MONTH)	INTEREST REQUIREMENT (PER MONTH)	TOTAL DEBT SERVICE REQUIREMENT (PER MONTH)	ENDING PRINCIPAL BALANCE

Payment 1	** TO Payment 12	\$ 2,094,091	\$ 14,146	\$ 834	\$ 14,980	\$ 1,924,339
Payment 13	TO Payment 24	1,924,339	14,217	763	14,980	1,753,735
Payment 25	TO Payment 36	1,753,735	14,288	692	14,980	1,582,279
Payment 37	TO Payment 48	1,582,279	14,360	620	14,980	1,409,959
Payment 49	TO Payment 60	1,409,959	14,432	548	14,980	1,236,775
Payment 61	TO Payment 72	1,236,775	14,504	476	14,980	1,062,727
Payment 73	TO Payment 84	1,062,727	14,577	403	14,980	887,803
Payment 85	TO Payment 96	887,803	14,650	330	14,980	712,003
Payment 97	TO Payment 108	712,003	14,723	257	14,980	535,327
Payment 109	TO Payment 120	535,327	14,797	183	14,980	357,763
Payment 121	TO Payment 132	357,763	14,871	109	14,980	179,311
Payment 133	TO Payment 144	179,311	14,946	34	14,980	14,905
Payment 192		14,905	14,905	34	14,939	-

Total			\$ 2,094,091	\$ 62,988	\$ 2,157,079	

* Total amount of accrued interest to be determined at the completion of the project.

** Actual payment and date to be determined upon completion of project.

*** Please note that the final payment may differ slightly from the regularly scheduled monthly payment.

RESOLUTION NO. 2023-43

A RESOLUTION AUTHORIZING THE ISSUANCE OF GENERAL OBLIGATION SCHOOL BONDS OF JEFFERSON COUNTY, TENNESSEE IN THE AGGREGATE PRINCIPAL AMOUNT OF NOT TO EXCEED \$7,800,000, IN ONE OR MORE SERIES; MAKING PROVISION FOR THE ISSUANCE, SALE AND PAYMENT OF SAID BONDS, ESTABLISHING THE TERMS THEREOF AND THE DISPOSITION OF PROCEEDS THEREFROM; AND PROVIDING FOR THE LEVY OF TAXES FOR THE PAYMENT OF PRINCIPAL OF, PREMIUM, IF ANY, AND INTEREST ON THE BONDS.

WHEREAS, Sections 9-21-101, et seq., inclusive, Tennessee Code Annotated, as amended, and Sections 49-3-1001, et seq., inclusive, Tennessee Code Annotated, as amended, authorizes Jefferson County, Tennessee (the "County"), by resolution of the Board of County Commissioners, to issue and sell bonds for the purpose of financing, in whole or in part, (i) the acquisition of land for, design, site development, constructing, improving, renovating and equipping of County schools (the "Projects"); (ii) payment of architectural, engineering, legal, fiscal and administrative costs incident to the Projects; (iii) reimbursement to the County for funds previously expended for any of the foregoing; (iv) payment of capitalized interest during construction of the Project and for up to six months thereafter; and (v) payment of costs incident to the issuance and sale of the bonds authorized herein; and

WHEREAS, the Board of County Commissioners of the County hereby determines that it is necessary and advisable to issue General Obligation School Bonds, in one or more series, for the purpose of financing the Projects and the foregoing described costs; and

WHEREAS, it is the intention of the Board of County Commissioners of the County to adopt this resolution for the purpose of authorizing not to exceed \$7,800,000 in aggregate principal amount of bonds for the above-described purposes, providing for the issuance, sale and payment of said bonds, establishing the terms thereof, and the disposition of proceeds therefrom, and providing for the levy of a tax for the payment of principal thereof, premium, if any, and interest thereon.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Jefferson County, Tennessee, as follows:

Section 1. Authority. The bonds authorized by this resolution are issued pursuant to Sections 9-21-101, et seq., Tennessee Code Annotated, as amended, and Sections 49-3-1001, et seq., inclusive, Tennessee Code Annotated, as amended, and other applicable provisions of law.

Section 2. Definitions. In addition to the terms defined in the preamble above, the following terms shall have the following meanings in this resolution unless the text expressly or by necessary implication requires otherwise:

(a) "Bonds" means the not to exceed \$7,800,000 General Obligation School Bonds of the County, to be dated their date of issuance, and having such series designation or such other dated date as shall be determined by the County Mayor pursuant to Section 8 hereof.

(b) "Book-Entry Form" or "Book-Entry System" means a form or system, as applicable, under which physical bond certificates in fully registered form are issued to a Depository, or to its nominee as Registered Owner, with the certificate of bonds being held by and "immobilized" in the custody of such Depository, and under which records maintained by persons, other than the County or the Registration

Agent, constitute the written record that identifies, and records the transfer of, the beneficial "book-entry" interests in those bonds.

(c) "Code" means the Internal Revenue Code of 1986, as amended, and all regulations promulgated thereunder.

(d) "County Mayor" shall mean the County Mayor of the County.

(e) "Depository" means any securities depository that is a clearing agency under federal laws operating and maintaining, with its participants or otherwise, a Book-Entry System, including, but not limited to, DTC.

(f) "DTC" means the Depository Trust Company, a limited purpose company organized under the laws of the State of New York, and its successors and assigns.

(g) "DTC Participant(s)" means securities brokers and dealers, banks, trust companies and clearing corporations that have access to the DTC System.

(h) "Governing Body" means the Board of County Commissioners.

(i) "Municipal Advisor" for the Bonds authorized herein means Cumberland Securities Company, Inc., Knoxville, Tennessee.

(j) "Projects" means: (i) the acquisition of land for, design, site development, constructing, improving, renovating and equipping of County schools; (ii) payment of architectural, engineering, legal, fiscal and administrative costs incident to the Projects; (iii) reimbursement to the County for funds previously expended for any of the foregoing; and (iv) payment of capitalized interest during construction and for up to six months thereafter.

(k) "Registration Agent" means the registration and paying agent appointed by the County Mayor pursuant to the terms hereof, or any successor designated by the Governing Body.

Section 3. Findings of the Governing Body; Compliance with Debt Management Policy.

(a) In conformance with the directive of the State Funding Board of the State of Tennessee, the County has heretofore adopted its Debt Management Policy. The Governing Body hereby finds that the issuance and sale of the Bonds, as proposed herein, is consistent with the County's Debt Management Policy.

(b) The Governing Body finds that the Municipal Advisor has provided the Governing Body with sufficient information regarding the estimated interest expense relating to the Bonds and costs of issuance of the Bonds for the Governing Body to make an informed decision in connection with the issuance of the Bonds in compliance with the County's Debt Management Policy.

Section 4. Authorization and Terms of the Bonds.

(a) For the purpose of providing funds to finance, in whole or in part, the cost of the Projects and costs incident thereto; reimbursement to the appropriate fund of the County for prior expenditures for the foregoing costs, if applicable; and payment of costs incident to the issuance and sale of the Bonds, there is hereby authorized to be issued bonds, in one or more series, of the County in the aggregate principal amount of not to exceed \$7,800,000. The Bonds shall be issued in one or more series, in fully registered,

book-entry form (except as otherwise set forth herein), without coupons, and subject to the adjustments permitted hereunder, shall be known as "General Obligation School Bonds", shall be dated their date of issuance, and shall have such series designation or such other dated date as shall be determined by the County Mayor pursuant to the terms hereof. The Bonds shall bear interest at a rate or rates not to exceed six percent (6.00%) per annum, payable (subject to the adjustments permitted hereunder) semi-annually on June 1 and December 1 in each year, commencing June 1, 2024. The Bonds shall be issued initially in \$5,000 denominations or integral multiples thereof, as shall be requested by the original purchaser thereof. Subject to the adjustments permitted pursuant to the terms hereof, the Bonds shall mature serially or be subject to mandatory redemption and shall be payable on June 1 of each year, subject to prior optional redemption as hereinafter provided and subject to adjustment as provided herein, in the years 2024 through 2040, inclusive. The Mayor is hereby directed to establish the annual principal payments and final debt service schedule for the Bonds as is authorized by Section 8 hereof.

(b) Subject to the adjustments permitted under Section 8 hereof, Bonds maturing on June 1, 2033 and thereafter shall be subject to redemption prior to maturity at the option of the County on June 1, 2032 and thereafter, as a whole or in part at any time at the redemption price of par plus accrued interest to the redemption date.

If less than all the Bonds shall be called for redemption, the maturities to be redeemed shall be selected by the Governing Body in its discretion. If less than all of the Bonds within a single maturity shall be called for redemption, the interests within the maturity to be redeemed shall be selected as follows:

(i) if the Bonds are being held under a Book-Entry System by DTC, or a successor Depository, the Bonds to be redeemed shall be determined by DTC, or such successor Depository, by lot or such other manner as DTC, or such successor Depository, shall determine; or

(ii) if the Bonds are not being held under a Book-Entry System by DTC, or a successor Depository, the Bonds within the maturity to be redeemed shall be selected by the Registration Agent by lot or such other random manner as the Registration Agent in its discretion shall determine.

(c) Pursuant to the terms hereof, the County Mayor is authorized to sell the Bonds, or any maturities thereof, as term bonds ("Term Bonds") with mandatory redemption requirements corresponding to the maturities set forth herein or as determined by the County Mayor. In the event any or all the Bonds are sold as Term Bonds, the County shall redeem Term Bonds on redemption dates corresponding to the maturity dates set forth herein, in aggregate principal amounts equal to the maturity amounts established pursuant to the terms hereof for each redemption date, as such maturity amounts may be adjusted pursuant to the terms hereof, at a price of par plus accrued interest thereon to the date of redemption. The Term Bonds to be redeemed within a single maturity shall be selected as follows:

(i) if the Bonds are being held under a Book-Entry System by DTC, or a successor Depository, the Bonds to be redeemed shall be determined by DTC, or such successor Depository, by lot or such other manner as DTC, or such successor Depository, shall determine; or

(ii) if the Bonds are not being held under a Book-Entry System by DTC, or a successor Depository, the Bonds within the maturity to be redeemed shall be selected by the Registration Agent by lot or such other random manner as the Registration Agent in its discretion shall determine.

At its option, to be exercised on or before the forty-fifth (45th) day next preceding any such mandatory redemption date, the County may (i) deliver to the Registration Agent for cancellation Bonds to

be redeemed, in any aggregate principal amount desired, and/or (ii) receive a credit in respect of its redemption obligation under this mandatory redemption provision for any Bonds of the maturity to be redeemed which prior to said date have been purchased or redeemed (otherwise than through the operation of this mandatory sinking fund redemption provision) and cancelled by the Registration Agent and not theretofore applied as a credit against any redemption obligation under this mandatory sinking fund provision. Each Bond so delivered or previously purchased or redeemed shall be credited by the Registration Agent at 100% of the principal amount thereof on the obligation of the County on such payment date and any excess shall be credited on future redemption obligations in chronological order, and the principal amount of Bonds to be redeemed by operation of this mandatory sinking fund provision shall be accordingly reduced. The County shall on or before the forty-fifth (45th) day next preceding each payment date furnish the Registration Agent with its certificate indicating whether or not and to what extent the provisions of clauses (i) and (ii) of this subsection are to be availed of with respect to such payment and confirm that funds for the balance of the next succeeding prescribed payment will be paid on or before the next succeeding payment date.

(d) Notice of any call for redemption shall be given by the Registration Agent on behalf of the County not less than twenty (20) nor more than sixty (60) days prior to the date fixed for redemption by sending an appropriate notice to the registered owners of the Bonds to be redeemed by first-class mail, postage prepaid, at the addresses shown on the Bond registration records of the Registration Agent as of the date of the notice; but neither failure to mail such notice nor any defect in any such notice so mailed shall affect the sufficiency of the proceedings for redemption of any of the Bonds for which proper notice was given. The notice may state that it is conditioned upon the deposit of moneys in an amount equal to the amount necessary to effect the redemption with the Registration Agent no later than the redemption date ("Conditional Redemption"). As long as DTC, or a successor Depository, is the registered owner of the Bonds, all redemption notices shall be mailed by the Registration Agent to DTC, or such successor Depository, as the registered owner of the Bonds, as and when above provided, and neither the County nor the Registration Agent shall be responsible for mailing notices of redemption to DTC Participants or Beneficial Owners. Failure of DTC, or any successor Depository, to provide notice to any DTC Participant or Beneficial Owner will not affect the validity of such redemption. The Registration Agent shall mail said notices as and when directed by the County pursuant to written instructions from an authorized representative of the County (other than for a mandatory sinking fund redemption, notices of which shall be given on the dates provided herein) given at least forty-five (45) days prior to the redemption date (unless a shorter notice period shall be satisfactory to the Registration Agent). From and after the redemption date, all Bonds called for redemption shall cease to bear interest if funds are available at the office of the Registration Agent for the payment thereof and if notice has been duly provided as set forth herein. In the case of a Conditional Redemption, the failure of the County to make funds available in part or in whole on or before the redemption date shall not constitute an event of default, and the Registration Agent shall give immediate notice to the Depository, if applicable, or the affected Bondholders that the redemption did not occur and that the Bonds called for redemption and not so paid remain outstanding.

(e) The Governing Body hereby authorizes and directs the County Mayor to appoint the Registration Agent for the Bonds and hereby authorizes the Registration Agent so appointed or the Registration Agent for the Bonds to maintain Bond registration records with respect to the Bonds, to authenticate and deliver the Bonds as provided herein, either at original issuance or upon transfer, to effect transfers of the Bonds, to give all notices of redemption as required herein, to make all payments of principal and interest with respect to the Bonds as provided herein, to cancel and destroy Bonds which have been paid at maturity or upon earlier redemption or submitted for exchange or transfer, to furnish the County at least annually a certificate of destruction with respect to Bonds cancelled and destroyed, and to furnish the County at least annually an audit confirmation of Bonds paid, Bonds outstanding and payments made with respect to interest on the Bonds. The County Mayor is hereby authorized to execute and the County Clerk is hereby authorized to attest such written agreement between the County and the Registration Agent as

they shall deem necessary and proper with respect to the obligations, duties and rights of the Registration Agent. The payment of all reasonable fees and expenses of the Registration Agent for the discharge of its duties and obligations hereunder or under any such agreement is hereby authorized and directed.

(f) The Bonds shall be payable, both principal and interest, in lawful money of the United States of America at the main office of the Registration Agent. The Registration Agent shall make all interest payments with respect to the Bonds by check or draft on each interest payment date directly to the registered owners as shown on the Bond registration records maintained by the Registration Agent as of the close of business on the fifteenth day of the month next preceding the interest payment date (the "Regular Record Date") by depositing said payment in the United States mail, postage prepaid, addressed to such owners at their addresses shown on said Bond registration records, without, except for final payment, the presentation or surrender of such registered Bonds, and all such payments shall discharge the obligations of the County in respect of such Bonds to the extent of the payments so made. Payment of principal of and premium, if any, on the Bonds shall be made upon presentation and surrender of such Bonds to the Registration Agent as the same shall become due and payable. All rates of interest specified herein shall be computed on the basis of a three hundred sixty (360) day year composed of twelve (12) months of thirty (30) days each. In the event the Bonds are no longer registered in the name of DTC, or a successor Depository, if requested by the Owner of at least \$1,000,000 in aggregate principal amount of the Bonds, payment of interest on such Bonds shall be paid by wire transfer to a bank within the continental United States or deposited to a designated account if such account is maintained with the Registration Agent and written notice of any such election and designated account is given to the Registration Agent prior to the record date.

(g) Any interest on any Bond that is payable but is not punctually paid or duly provided for on any interest payment date (hereinafter "Defaulted Interest") shall forthwith cease to be payable to the registered owner on the relevant Regular Record Date; and, in lieu thereof, such Defaulted Interest shall be paid by the County to the persons in whose names the Bonds are registered at the close of business on a date (the "Special Record Date") for the payment of such Defaulted Interest, which shall be fixed in the following manner: the County shall notify the Registration Agent in writing of the amount of Defaulted Interest proposed to be paid on each Bond and the date of the proposed payment, and at the same time the County shall deposit with the Registration Agent an amount of money equal to the aggregate amount proposed to be paid in respect of such Defaulted Interest or shall make arrangements satisfactory to the Registration Agent for such deposit prior to the date of the proposed payment, such money when deposited to be held in trust for the benefit of the persons entitled to such Defaulted Interest as in this Section provided. Thereupon, not less than ten (10) days after the receipt by the Registration Agent of the notice of the proposed payment, the Registration Agent shall fix a Special Record Date for the payment of such Defaulted Interest which date shall be not more than fifteen (15) nor less than ten (10) days prior to the date of the proposed payment to the registered Owners. The Registration Agent shall promptly notify the County of such Special Record Date and, in the name and at the expense of the County, not less than ten (10) days prior to such Special Record Date, shall cause notice of the proposed payment of such Defaulted Interest and the Special Record Date therefor to be mailed, first-class postage prepaid, to each registered owner at the address thereof as it appears in the Bond registration records maintained by the Registration Agent as of the date of such notice. Nothing contained in this Section or in the Bonds shall impair any statutory or other rights in law or in equity of any registered owner arising as a result of the failure of the County to punctually pay or duly provide for the payment of principal of, premium, if any, and interest on the Bonds when due.

(h) The Bonds are transferable only by presentation to the Registration Agent by the registered owner, or his legal representative duly authorized in writing, of the registered Bond(s) to be transferred with the form of assignment included therein completed in full and signed with the name of the registered owner as it appears upon the face of the Bond(s) accompanied by appropriate documentation necessary to

prove the legal capacity of any legal representative of the registered owner. Upon receipt of the Bond(s) in such form and with such documentation, if any, the Registration Agent shall issue a new Bond or the Bond to the assignee(s) in \$5,000 denominations, or integral multiples thereof, as requested by the registered owner requesting transfer. The Registration Agent shall not be required to transfer or exchange any Bond during the period commencing on a Regular or Special Record Date and ending on the corresponding interest payment date of such Bond, nor to transfer or exchange any Bond after calling such Bond for redemption has been given, nor to transfer or exchange any Bond during the period following the receipt of instructions from the County to call such Bond for redemption; provided, the Registration Agent, at its option, may make transfers after any of said dates. No charge shall be made to any registered owner for the privilege of transferring any Bond, provided that any transfer tax relating to such transaction shall be paid by the registered owner requesting transfer. The person in whose name any Bond shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes and neither the County nor the Registration Agent shall be affected by any notice to the contrary whether or not any payments due on the Bonds shall be overdue. The Bonds, upon surrender to the Registration Agent, may, at the option of the registered owner, be exchanged for an equal aggregate principal amount of the Bonds of the same maturity in any authorized denomination or denominations.

(i) The Bonds shall be executed in such manner as may be prescribed by applicable law, in the name, and on behalf, of the County with the signature of the County Mayor and the attestation of the County Clerk.

(j) Except as otherwise provided in this resolution, the Bonds shall be registered in the name of Cede & Co., as nominee of DTC, which will act as securities depository for the Bonds. References in this Section to a Bond or the Bonds shall be construed to mean the Bond or the Bonds that are held under the Book-Entry System. One Bond for each maturity shall be issued to DTC and immobilized in its custody or a custodian of DTC. The Registration Agent is a custodian and agent for DTC, and the Bond will be immobilized in its custody. A Book-Entry System shall be employed, evidencing ownership of the Bonds in authorized denominations, with transfers of beneficial ownership effected on the records of DTC and the DTC Participants pursuant to rules and procedures established by DTC.

Each DTC Participant shall be credited in the records of DTC with the amount of such DTC Participant's interest in the Bonds. Beneficial ownership interests in the Bonds may be purchased by or through DTC Participants. The holders of these beneficial ownership interests are hereinafter referred to as the "Beneficial Owners." The Beneficial Owners shall not receive the Bonds representing their beneficial ownership interests. The ownership interests of each Beneficial Owner shall be recorded through the records of the DTC Participant from which such Beneficial Owner purchased its Bonds. Transfers of ownership interests in the Bonds shall be accomplished by book entries made by DTC and, in turn, by DTC Participants acting on behalf of Beneficial Owners. SO LONG AS CEDE & CO., AS NOMINEE FOR DTC, IS THE REGISTERED OWNER OF THE BONDS, THE REGISTRATION AGENT SHALL TREAT CEDE & CO. AS THE ONLY HOLDER OF THE BONDS FOR ALL PURPOSES UNDER THIS RESOLUTION, INCLUDING RECEIPT OF ALL PRINCIPAL OF, PREMIUM, IF ANY, AND INTEREST ON THE BONDS, RECEIPT OF NOTICES, VOTING AND REQUESTING OR DIRECTING THE REGISTRATION AGENT TO TAKE OR NOT TO TAKE, OR CONSENTING TO, CERTAIN ACTIONS UNDER THIS RESOLUTION.

Payments of principal, interest, and redemption premium, if any, with respect to the Bonds, so long as DTC is the only owner of the Bonds, shall be paid by the Registration Agent directly to DTC or its nominee, Cede & Co., as provided in the Letter of Representation relating to the Bonds from the County and the Registration Agent to DTC (the "Letter of Representation"). DTC shall remit such payments to DTC Participants, and such payments thereafter shall be paid by DTC Participants to the Beneficial Owners. The County and the Registration Agent shall not be responsible or liable for payment by DTC or DTC

Participants for sending transaction statements or for maintaining, supervising or reviewing records maintained by DTC or DTC Participants.

In the event that (1) DTC determines not to continue to act as securities depository for the Bonds, or (2) to the extent permitted by the rules of DTC, the County determines that the continuation of the Book-Entry System of evidence and transfer of ownership of the Bonds would adversely affect their interests or the interests of the Beneficial Owners of the Bonds, then the County shall discontinue the Book-Entry System with DTC or, upon request of such original purchaser, deliver the Bonds to the original purchaser in the form of fully-registered Bonds, as the case may be. If the County fails to identify another qualified securities depository to replace DTC, the County shall cause the Registration Agent to authenticate and deliver replacement Bonds in the form of fully-registered Bonds to each Beneficial Owner. If the purchaser(s) certifies that it intends to hold the Bonds for its own account, then the County may issue certificated Bonds without the utilization of DTC and the Book-Entry System.

THE COUNTY AND THE REGISTRATION AGENT SHALL NOT HAVE ANY RESPONSIBILITY OR OBLIGATIONS TO ANY PARTICIPANT OR ANY BENEFICIAL OWNER WITH RESPECT TO (i) THE BONDS; (ii) THE ACCURACY OF ANY RECORDS MAINTAINED BY DTC OR ANY DTC PARTICIPANT; (iii) THE PAYMENT BY DTC OR ANY DTC PARTICIPANT OF ANY AMOUNT DUE TO ANY BENEFICIAL OWNER IN RESPECT OF THE PRINCIPAL OF AND INTEREST ON THE BONDS; (iv) THE DELIVERY OR TIMELINESS OF DELIVERY BY DTC OR ANY DTC PARTICIPANT OF ANY NOTICE DUE TO ANY BENEFICIAL OWNER THAT IS REQUIRED OR PERMITTED UNDER THE TERMS OF THIS RESOLUTION TO BE GIVEN TO BENEFICIAL OWNERS; (v) THE SELECTION OF BENEFICIAL OWNERS TO RECEIVE PAYMENTS IN THE EVENT OF ANY PARTIAL REDEMPTION OF THE BONDS; OR (vi) ANY CONSENT GIVEN OR OTHER ACTION TAKEN BY DTC OR ITS NOMINEE, CEDE & CO., AS OWNER.

(k) The Registration Agent is hereby authorized to take such action as may be necessary from time to time to qualify and maintain the Bonds for deposit with DTC, including but not limited to, wire transfers of interest and principal payments with respect to the Bonds, utilization of electronic book entry data received from DTC in place of actual delivery of Bonds and provision of notices with respect to Bonds registered by DTC (or any of its designees identified to the Registration Agent) by overnight delivery, courier service, telegram, teletype or other similar means of communication. No such arrangements with DTC may adversely affect the interest of any of the owners of the Bonds; provided, however, that the Registration Agent shall not be liable with respect to any such arrangements it may make pursuant to this Section.

(l) The Registration Agent is hereby authorized to authenticate and deliver the Bonds to the original purchaser, upon receipt by the County of the proceeds of the sale thereof and to authenticate and deliver Bonds in exchange for Bonds of the same principal amount delivered for transfer upon receipt of the Bond(s) to be transferred in proper form with proper documentation as hereinabove described. The Bonds shall not be valid for any purpose unless authenticated by the Registration Agent by the manual signature of an officer thereof on the certificate set forth herein on the Bond form.

(m) In case any Bond shall become mutilated, or be lost, stolen, or destroyed, the County, in its discretion, shall issue, and the Registration Agent, upon written direction from the County, shall authenticate and deliver, a new Bond of like tenor, amount, maturity and date, in exchange and substitution for, and upon the cancellation of, the mutilated Bond, or in lieu of and in substitution for such lost, stolen or destroyed Bond, or if any such Bond shall have matured or shall be able to mature, instead of issuing a substituted Bond the County may pay or authorize payment of such Bond without surrender thereof. In every case, the applicant shall furnish evidence satisfactory to the County and the Registration Agent of the

destruction, theft or loss of such Bond, and indemnify satisfactory to the County and the Registration Agent; and the County may charge the applicant for the issue of such new Bond an amount sufficient to reimburse the County for the expense incurred by it in the issue thereof.

Section 5. Source of Payment. The Bonds shall be payable from unlimited ad valorem taxes to be levied on all taxable property within the County. For the prompt payment of the principal of, premium, if any, and interest on the Bonds, the full faith and credit of the County are hereby irrevocably pledged. In addition, the Bonds shall be payable from a pledge of certain motor vehicle taxes, to the extent permitted by law, as provided in Section 7 hereof.

Section 6. Form of Bonds. The Bonds shall be in substantially the following form, the omissions to be appropriate completed when the Bonds are prepared and delivered:

(Form of Bond)

REGISTERED
Number _____

REGISTERED
\$ _____

UNITED STATES OF AMERICA
STATE OF TENNESSEE
COUNTY OF JEFFERSON
GENERAL OBLIGATION SCHOOL BOND, SERIES 2023

Interest Rate: Maturity Date: Date of Bond: CUSIP No.:

Registered Owner:

Principal Amount:

FOR VALUE RECEIVED, Jefferson County, Tennessee (the "County") hereby promises to pay to the registered owner hereof, hereinabove named, or registered assigns, in the manner hereinafter provided, the principal amount hereinabove set forth on the maturity date hereinabove set forth (or upon earlier redemption as set forth herein), and to pay interest (computed on the basis of a 360-day year of twelve 30-day months) on said principal amount at the annual rate interest hereinabove set forth from the date hereof until said maturity date or redemption date, said interest being payable on June 1, 2024, and semi-annually thereafter on the first day of June and December in each year until this Bond matures or is redeemed. The principal hereof and interest hereon are payable in lawful money of the United States of America by check or draft at the designated office of _____, _____, _____, as registration agent and paying agent (the "Registration Agent"). The Registration Agent shall make all interest payments with respect to this Bond on each interest payment date directly to the registered owner hereof shown on the Bond registration records maintained by the Registration Agent as of the close of business on the fifteenth day of the month next preceding the interest payment date (the "Regular Record Date") by check or draft mailed to such owner at such owner's address shown on said Bond registration records, without, except for final payment, the presentation or surrender of this Bond, and all such payments shall discharge the obligations of the County to the extent of the payments so made. Any such interest not so punctually paid or duly provided for on any interest payment date shall forthwith cease to be payable to the registered owner on the relevant Regular Record Date; and, in lieu thereof, such defaulted interest shall be payable to the person in whose name this Bond is registered at the close of business on the date (the "Special Record Date") for payment of such defaulted interest to be fixed by the Registration Agent, notice of which shall be given to the owners of the Bonds of the issue of which this Bond is one not less than ten

(10) days prior to such Special Record Date. Payment of principal of and premium, if any, on this Bond shall be made when due upon presentation and surrender of this Bond to the Registration Agent.

Except as otherwise provided herein or in the Resolution, as hereinafter defined, this Bond shall be registered in the name of Cede & Co., as nominee of The Depository Trust Company, New York, New York ("DTC"), which will act as securities depository for the Bonds of the series of which this Bond is one. One Bond for each maturity of the Bonds shall be issued to DTC and immobilized in its custody or a custodian of DTC. The Registration Agent is a custodian and agent for DTC, and the Bond will be immobilized in its custody. A book-entry system shall be employed, evidencing ownership of the Bonds in \$5,000 denominations, or multiples thereof, with transfers of beneficial ownership effected on the records of DTC and the DTC Participants, as defined in the Resolution, pursuant to rules and procedures established by DTC. So long as Cede & Co., as nominee for DTC, is the registered owner of the Bonds, the County and the Registration Agent shall treat Cede & Co. as the only owner of the Bonds for all purposes under the Resolution, including receipt of all principal and maturity amounts of, premium, if any, and interest on the Bonds, receipt of notices, voting and requesting or taking or not taking, or consenting to, certain actions hereunder. Payments of principal, maturity amounts, interest, and redemption premium, if any, with respect to the Bonds, so long as DTC is the only owner of the Bonds, shall be paid directly to DTC or its nominee, Cede & Co. DTC shall remit such payments to DTC Participants, and such payments thereafter shall be paid by DTC Participants to the Beneficial Owners, as defined in the Resolution. Neither the County nor the Registration Agent shall be responsible or liable for payment by DTC or DTC Participants, for sending transaction statements or for maintaining, supervising or reviewing records maintained by DTC or DTC Participants. In the event that (1) DTC determines not to continue to act as securities depository for the Bonds or (2) to the extent permitted by the rules of DTC, the County determines that the continuation of the book-entry system of evidence and transfer of ownership of the Bonds would adversely affect its interests or the interests of the Beneficial Owners of the Bonds, the County may discontinue the book-entry system with DTC. If the County fails to identify another qualified securities depository to replace DTC, the County shall cause the Registration Agent to authenticate and deliver replacement Bonds in the form of fully-registered Bonds to each Beneficial Owner. Neither the County nor the Registration Agent shall have any responsibility or obligations to DTC Participant or any Beneficial Owner with respect to (i) the Bonds; (ii) the accuracy or any records maintained by DTC or any DTC Participant; (iii) the payment by DTC or any DTC Participant of any amount due to any Beneficial Owner in respect of the principal or maturity amounts of and interest on the Bonds; (iv) the delivery or timeliness of delivery by DTC or any DTC Participant of any notice due to any Beneficial Owner that is required or permitted under the terms of the Resolution to be given to Beneficial Owners; (v) the selection of Beneficial Owners to receive payments in the event of any partial redemption of the Bonds; or (vi) any consent given or other action taken by DTC, or its nominee, Cede & Co., as owner.

Bonds of the issue of which this Bond is one maturing June 1, 2033 and thereafter shall be subject to redemption prior to maturity at the option of the County on June 1, 2032 and thereafter, as a whole or in part at any time at the redemption price of par plus accrued interest to the redemption date.

If less than all the Bonds shall be called for redemption, the maturities to be redeemed shall be designated by the Board of County Commissioners of the County, in its discretion. If less than all the principal amount of the Bonds of a maturity shall be called for redemption, the interests within the maturity to be redeemed shall be selected as follows:

- (i) if the Bonds are being held under a Book-Entry System by DTC, or a successor Depository, the amount of the interest of each DTC Participant in the Bonds to be redeemed shall be determined by DTC, or such successor Depository, by lot or such other manner as DTC, or such successor Depository, shall determine; or

(ii) if the Bonds are not being held under a Book-Entry System by DTC, or a successor Depository, the Bonds within the maturity to be redeemed shall be selected by the Registration Agent by lot or such other random manner as the Registration Agent in its discretion shall determine.

[Subject to the credit hereinafter provided, the County shall redeem Bonds maturing _____ on the redemption dates set forth below opposite the maturity dates, in aggregate principal amounts equal to the respective dollar amounts set forth below opposite the respective redemption dates at a price of par plus accrued interest thereon to the date of redemption. DTC, as securities depository for the series of Bonds of which this Bond is one, or such Person as shall then be serving as the securities depository for the Bonds, shall determine the interest of each Participant in the Bonds to be redeemed using its procedures generally in use at that time. If DTC or another securities depository is no longer serving as securities depository for the Bonds, the Bonds to be redeemed within a maturity shall be selected by the Registration Agent in the same manner as is described above for optional redemption. The dates of redemption and principal amount of Bonds to be redeemed on said dates are as follows:

<u>Final Maturity</u>	<u>Redemption Date</u>	<u>Principal Amount of Bonds Redeemed</u>
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*Final Maturity

At its option, to be exercised on or before the forty-fifth (45th) day next preceding any such redemption date, the County may (i) deliver to the Registration Agent for cancellation Bonds to be redeemed, in any aggregate principal amount desired, and/or (ii) receive a credit in respect of its redemption obligation under this mandatory redemption provision for any Bonds of the maturity to be redeemed which prior to said date have been purchased or redeemed (otherwise than through the operation of this mandatory sinking fund redemption provision) and cancelled by the Registration Agent and not theretofore applied as a credit against any redemption obligation under this mandatory sinking fund provision. Each Bond so delivered or previously purchased or redeemed shall be credited by the Registration Agent at 100% of the principal amount thereof on the obligation of the County on such payment date and any excess shall be credited on future redemption obligations in chronological order, and the principal amount of Bonds to be redeemed by operation of this mandatory sinking fund provision shall be accordingly reduced. The County shall on or before the forty-fifth (45th) day next preceding each payment date furnish the Registration Agent with its certificate indicating whether or not and to what extent the provisions of clauses (i) and (ii) of this subsection are to be availed of with respect to such payment and confirm that funds for the balance of the next succeeding prescribed payment will be paid on or before the next succeeding payment date.]

Notice of any call for redemption shall be given by the Registration Agent on behalf of the County not less than twenty (20) nor more than sixty (60) days prior to the date fixed for redemption by sending an appropriate notice to the registered owners of the Bonds to be redeemed by first-class mail, postage prepaid, at the addresses shown on the Bond registration records of the Registration Agent as of the date of the notice; but neither failure to mail such notice nor any defect in any such notice so mailed shall affect the sufficiency of the proceedings for the redemption of any of the Bonds for which proper notice was given. The notice may state that it is conditioned upon the deposit of moneys in an amount equal to the amount

necessary to effect the redemption with the Registration Agent no later than the redemption date ("Conditional Redemption"). As long as DTC, or a successor Depository, is the registered owner of the Bonds, all redemption notices shall be mailed by the Registration Agent to DTC, or such successor Depository, as the registered owner of the Bonds, as and when above provided, and neither the County nor the Registration Agent shall be responsible for mailing notices of redemption to DTC Participants or Beneficial Owners. Failure of DTC, or any successor Depository, to provide notice to any DTC Participant will not affect the validity of such redemption. From and after any redemption date, all Bonds called for redemption shall cease to bear interest if funds are available at the office of the Registration Agent for the payment thereof and it notice has been duly provided as set forth in the Resolution, as hereafter defined. In the case of a Conditional Redemption, the failure of the County to make funds available in part or in whole on or before the redemption date shall not constitute an event of default, and the Registration Agent shall give immediate notice to the Depository, if applicable, or the affected Bondholders that the redemption did not occur and that the Bonds called for redemption and not so paid remain outstanding.

This Bond is transferable by the registered owner hereof in person or by such owner's attorney duly authorized in writing at the designated trust office of the Registration Agent set forth on the front side hereof, but only in the manner, subject to limitations and upon payment of the charges provided in the Resolution, as hereafter defined, and upon surrender and cancellation of this Bond. Upon such transfer, a new Bond or Bonds of authorized denominations of the same maturity and interest rate for the same aggregate principal amount will be issued to the transferee in exchange therefor. The person in whose name this Bond is registered shall be deemed and regarded as the absolute owner thereof for all purposes and neither the County nor the Registration Agent shall be affected by any notice to the contrary whether or not any payments due on the Bond shall be overdue. Bonds, upon surrender to the Registration Agent, may, at the option of the registered owner thereof, be exchanged for an equal aggregate principal amount of the Bonds of the same maturity in authorized denomination or denominations, upon the terms set forth in the Resolution. The Registration Agent shall not be required to transfer or exchange any Bond during the period commencing on a Regular Record Date or Special Record Date and ending on the corresponding interest payment date of such Bond, nor to transfer or exchange any Bond after the notice calling such Bond for redemption has been made, nor during a period following the receipt of instructions from the County to call such Bond for redemption.

This Bond is one of a total authorized issue aggregating \$ _____ and issued by the County for the purpose of financing, in whole or in part, (i) the acquisition of land for, design, site development, constructing, improving, renovating and equipping of County schools; (ii) payment of architectural, engineering, legal, fiscal and administrative costs incident thereto; (iii) reimbursement to the County for funds previously expended for any of the foregoing; (iv) payment of capitalized interest during construction and for up to six months thereafter; and (v) payment of costs incident to the issuance and sale of the bonds authorized herein, pursuant to Sections 9-21-101, et seq., Tennessee Code Annotated, as amended, and Sections 49-3-1001, et seq., inclusive, Tennessee Code Annotated, as amended, and pursuant to a resolution adopted by the Board of County Commissioners of the County on October 16, 2023 (the "Resolution").

The Bonds shall be payable from unlimited ad valorem taxes to be levied on all taxable property within the County. For the prompt payment of the principal of, premium, if any, and interest on the Bonds, the full faith and credit of the County are hereby irrevocably pledged. To the extent permitted by law, the Bonds are also payable from a pledge of certain special motor vehicle taxes imposed by the County pursuant to Section 5-8-102, Tennessee Code Annotated, as amended.

This Bond and the income therefrom are exempt from all present state, county and municipal taxes in Tennessee except (a) Tennessee excise taxes on interest on the Bond during the period the Bond is held or beneficially owned by any organization or entity, other than a sole proprietorship or general partnership, doing business in the State of Tennessee, and (b) Tennessee franchise taxes by reason of the inclusion of

the book value of the Bond in Tennessee franchise tax base of any organization or entity, other than a sole proprietorship or general partnership, doing business in the State of Tennessee.

It is hereby certified, recited, and declared that all acts, conditions and things required to exist, happen and be performed precedent to the issuance of this Bond exist, have happened and have been performed in due time, form and manner as required by law, and that the amount of this Bond, together with all other indebtedness of the County, does not exceed any limitation prescribed by the constitution and statutes of the State of Tennessee.

IN WITNESS WHEREOF, the County has caused this Bond to be signed by its County Mayor and attested by its County Clerk as of the date hereinabove set forth.

JEFFERSON COUNTY, TENNESSEE

By: FORM OF BOND – DO NOT SIGN
County Mayor

ATTESTED:

FORM OF BOND – DO NOT SIGN
County Clerk

Transferable and payable at the following designated office of: _____
_____, _____

Date of Registration: _____

This Bond is one of the issue of Bonds issued pursuant to the Resolution hereinabove described.

Registration Agent

By: _____
Authorized Officer

(FORM OF ASSIGNMENT)

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto _____, whose address is _____ (Please insert Federal Identification or Social Security Number of Assignee _____), the within Bond of Jefferson County, Tennessee, and does hereby irrevocably constitute and appoint _____, attorney, to transfer the said Bond on the records kept for registration thereof with full power of substitution in the premises.

Dated: _____

NOTICE: The signature to this assignment must correspond with the name of the registered owner as it appears on the face of the within Bond in every particular, without alteration or enlargement or any change whatsoever.

Signature guaranteed:

NOTICE: Signature(s) must be guaranteed by a member firm of a Medallion Program acceptable to the Registration Agent

Section 7. Levy of Tax. The County, through its Governing Body, shall annually levy and collect a tax upon all taxable property within the County, in addition to all other taxes authorized by law, sufficient to pay principal of, premium, if any, and interest on the Bonds when due, and for that purpose there is hereby levied a direct annual tax in such amount as may be found necessary each year to pay principal and interest coming due on the Bonds in said year. Principal and interest falling due at any time when there are insufficient funds from this tax levy on hand shall be paid from the current funds of the County and reimbursement therefor shall be made out of the taxes hereby provided to the levied when the same shall have been collected. The tax herein provided may be reduced to the extent of any direct appropriations from other funds, taxes and revenues of the County, including the motor vehicle taxes referred to below, to the payment of debt service on the Bonds.

To the fullest extent permitted by law, the County hereby pledges as additional security for the payment of the Bonds such revenues as are received by the County from the motor vehicle tax imposed pursuant to Section 5-8-102, Tennessee Code Annotated, as amended, to the extent the County has authorized such revenues to be applied for such purpose. To the extent that such monies are actually on hand for the payment of principal and interest on the Bonds, the ad valorem taxes herein provided to be levied may be reduced to the extent thereof.

Section 8. Sale of Bonds.

(a) The Bonds shall be offered for competitive public sale in one or more series, at a price of not less than 98.0% of par, plus accrued interest, as a whole or in part from time to time as shall be determined by the County Mayor, in consultation with the Municipal Advisor. The Bonds, or any series thereof, shall be sold by delivery of bids via physical delivery, mail, fax, or telephone or by electronic bidding means of an internet bidding service as shall be determined by the County Mayor, in consultation with the Municipal Advisor.

(b) If the Bonds are sold in more than one series, the County Mayor is authorized to cause to be sold in each series an aggregate principal amount of Bonds less than that shown in Section 4 hereof for each series, so long as the total aggregate principal amount of all series issued does not exceed the total aggregate of Bonds authorized to be issued herein.

(c) The County Mayor is further authorized with respect to each series of Bonds to:

(1) change the dated date of the Bonds, or any series thereof, to a date other than the date of issuance of the Bonds;

(2) change the designation of the Bonds, or any series thereof, to a designation other than "General Obligation School Bonds" and to specify the series designation of the Bonds, or any series thereof;

(3) change the first interest payment date on the Bonds, or any series thereof, to a date other than June 1, 2024, provided that such date is not later than twelve months from the dated date of such series of Bonds;

(4) establish and adjust the principal and interest payment dates and the maturity amounts of the Bonds, or any series thereof, provided that (A) the total principal amount of all series of the Bonds does not exceed the total amount of Bonds authorized herein; and (B) the debt service on the Bonds shall not result in balloon indebtedness that requires the approval of the Director of the Division of Local Government Finance;

(5) adjust or remove the County's optional redemption provisions of the Bonds, provided that the premium amount to be paid on Bonds or any series thereof does not exceed two percent (2%) of the principal amount thereof;

(6) sell the Bonds, or any series thereof, or any maturities thereof as Term Bonds with mandatory redemption requirements corresponding to the maturities set forth herein or as otherwise determined by the County Mayor, as he shall deem most advantageous to the County; and

(7) cause all or a portion of the Bonds to be insured by a bond insurance policy issued by a nationally recognized bond insurance company if such insurance is requested and paid for by the winning bidder of the Bonds, or any series thereof.

The form of the Bond set forth in Section 6 hereof shall be conformed to reflect any changes made pursuant to this Section 8 hereof.

(d) The County Mayor is authorized to sell the Bonds, or any series thereof, simultaneously with any other bonds or notes authorized by resolution or resolutions of the Governing Body. The County Mayor is further authorized to sell the Bonds, or any series thereof, as a single issue of bonds with any other bonds with substantially similar terms authorized by resolution or resolutions of the Governing Body, in one or more series as the County Mayor shall deem to be advantageous to the County and in doing so, the County Mayor is authorized to change the designation of the Bonds to a designation other than "General Obligation School Bonds"; provided, however, that the total aggregate principal amount of combined bonds to be sold does not exceed the total aggregate principal amount of Bonds authorized by this resolution or bonds authorized by any other resolution or resolutions adopted by the Governing Body.

(e) The County Mayor is authorized to award the Bonds, or any series thereof, in each case to the bidder whose bid results in the lowest true interest cost to the County, provided the rate or rates on the Bonds does not exceed the maximum rate prescribed by Section 4 hereof. The award of the Bonds by the County Mayor to the lowest bidder shall be binding on the County, and no further action of the Governing Body with respect thereto shall be required.

(f) The County Mayor and County Clerk are authorized to cause the Bonds, in book-entry form (except as otherwise permitted herein), to be authenticated and delivered by the Registration Agent to the successful bidder and to execute, publish, and deliver all certificates and documents, including an official statement and closing certificates, as they shall deem necessary in connection with the sale and delivery of the Bonds. The Mayor is hereby authorized to enter into a contract with the Municipal Advisor,

for Municipal Advisory services in connection with the sale of the Bonds and to enter into an engagement letter with Bass, Berry & Sims PLC to serve as bond counsel in connection with the Bonds, and all actions heretofore taken by the officers of the County in that regard are hereby ratified and approved.

Section 9. Disposition of Bond Proceeds. The proceeds of the sale of the Bonds shall be disbursed as follows:

(a) all accrued interest, if any, shall be deposited to the appropriate fund of the County to be used to pay interest on the Bonds on the first interest payment date following delivery of the Bonds; and

(b) the remainder of the proceeds of the sale of the Bonds shall be deposited with a financial institution regulated by the Federal Deposit Insurance Corporation or similar federal agency in a special fund known as the 2023 School Project Fund (the "Project Fund"), or such other designation as shall be determined by the County Mayor to be kept separate and apart from all other funds of the County. The County shall disburse funds in the Project Fund to pay costs of issuance of the Bonds, including necessary legal, accounting and fiscal expenses, printing, engraving, advertising and similar expenses, administrative and clerical costs, Registration Agent fees, bond insurance premiums, if any, and other necessary miscellaneous expenses incurred in connection with the issuance and sale of the Bonds. Notwithstanding the foregoing, costs of issuance of the Bonds may be withheld from the good faith deposit or purchase price of the Bonds and paid to the Municipal Advisor to be used to pay costs of issuance of the Bonds. The remaining funds in the Project Fund shall be disbursed solely to pay the costs of the Projects and to reimburse the County for any funds previously expended for costs of the Projects. Money in the Project Fund shall be secured in the manner prescribed by applicable statutes relative to the securing of public or trust funds, if any, or, in the absence of such a statute, by a pledge of readily marketable securities having at all times a market value of not less than the amount in said Project Fund. Money in the Project Fund shall be invested at the direction of the County Mayor in such investments as shall be permitted by applicable law to the extent permitted by applicable law.

Section 10. Official Statement. The officers of the County, or any of them, are hereby authorized and directed to provide for the preparation and distribution of a Preliminary Official Statement describing the Bonds. After bids have been received and the Bonds have been awarded, the officers of the County, or any of them, shall make such completions, omissions, insertions and changes in the Preliminary Official Statement not inconsistent with this resolution as are necessary or desirable to complete it as a final Official Statement for purposes of Rule 15c2-12(e)(3) of the Securities and Exchange Commission. The officers of the County, or any of them, shall arrange for the delivery to the successful bidder on the Bonds of a reasonable number of copies of the Official Statement within seven business days after the Bonds have been awarded for delivery, by the successful bidder on the Bonds, to each potential investor requesting a copy of the Official Statement and to each person to whom such bidder and members of his bidding group initially sell the Bonds.

The County Mayor and the County Clerk, or either of them, are authorized, on behalf of the County, to deem the Preliminary Official Statement and the Official Statement in final form, each to be final as of its date within the meaning of Rule 15c2-12(b)(1), except for the omission in the Preliminary Official Statement of certain pricing and other information allowed to be omitted pursuant to such Rule 15c2-12(b)(1). The distribution of the Preliminary Official Statement and the Official Statement in final form shall be conclusive evidence that each has been deemed in final form as of its date by the County except for the omission in the Preliminary Official Statement of such pricing and other information.

Notwithstanding the foregoing, no Official Statement is required to be prepared if the Bonds, or any series thereof, are purchased by a purchaser that certifies that such purchaser intends to hold the Bonds,

or any series thereof, for its own account and has no present intention to reoffer the Bonds, or any series thereof.

Section 11. Discharge and Satisfaction of Bonds. If the County shall pay and discharge the indebtedness evidenced by any series of the Bonds in any one or more of the following ways:

(a) By paying or causing to be paid, by deposit of sufficient funds as and when required with the Registration Agent, the principal of and interest on such Bonds as and when the same become due and payable;

(b) By depositing or causing to be deposited with any trust company or financial institution whose deposits are insured by the Federal Deposit Insurance Corporation or similar federal agency and which has trust powers (an "Agent"; which Agent may be the Registration Agent) in trust or escrow, on or before the date of maturity or redemption, sufficient money or Defeasance Obligations, as hereafter defined, the principal of and interest on which, when due and payable, will provide sufficient moneys to pay or redeem such Bonds and to pay interest thereon when due until the maturity or redemption date (provided, if such Bonds are to be redeemed prior to maturity thereof, proper notice of such redemption shall have been given or adequate provision shall have been made for the giving of such notice); or

(c) By delivering such Bonds to the Registration Agent for cancellation by it;

and if the County shall also pay or cause to be paid all other sums payable hereunder by the County with respect to such Bonds, or make adequate provision therefor, and by resolution of the Governing Body instruct any such Escrow Agent to pay amounts when and as required to the Registration Agent for the payment of principal of and interest on such Bonds when due, then and in that case the indebtedness evidenced by such Bonds shall be discharged and satisfied and all covenants, agreements and obligations of the County to the holders of such Bonds shall be fully discharged and satisfied and shall thereupon cease, terminate and become void.

If the County shall pay and discharge the indebtedness evidenced by any of the Bonds in the manner provided in either clause (a) or clause (b) above, then the registered owners thereof shall thereafter be entitled only to payment out of the money or Defeasance Obligations deposited as aforesaid.

Except as otherwise provided in this Section, neither Defeasance Obligations nor moneys deposited with the Registration Agent pursuant to this Section nor principal or interest payments on any such Defeasance Obligations shall be withdrawn or used for any purpose other than, and shall be held in trust for, the payment of the principal and interest on said Bonds; provided that any cash received from such principal or interest payments on such Defeasance Obligations deposited with the Registration Agent, (A) to the extent such cash will not be required at any time for such purpose, shall be paid over to the County as received by the Registration Agent and (B) to the extent such cash will be required for such purpose at a later date, shall, to the extent practicable, be reinvested in Defeasance Obligations maturing at times and in amounts sufficient to pay when due the principal and interest to become due on said Bonds on or prior to such redemption date or maturity date thereof, as the case may be, and interest earned from such reinvestments shall be paid over to the County, as received by the Registration Agent. For the purposes of this Section, Defeasance Obligations shall mean direct obligations of, or obligations, the principal of and interest on which are guaranteed by, the United States of America, or obligations of any agency or instrumentality of the United States, which obligations shall not be subject to redemption prior to their maturity other than at the option of the registered owner thereof.

Section 12. Federal Tax Matters Related to the Bonds.

(a) The County expects that the Bonds will be issued as tax-exempt bonds under the Code. If so issued, the County hereby covenants that it will take all such actions as are necessary under the Code so that the Bonds will qualify and continue to qualify for such tax-exemption, including, without limitation, not permitting the use of any proceeds of the Bonds in a manner that would cause the Bonds to be subjected to treatment under Section 148 of the Code, and applicable regulations thereunder, as an "arbitrage bond". To that end, the County shall comply with applicable regulations adopted under said Section 148. The County further covenants with the registered owners from time to time of the Bonds that it will, throughout the term of the Bonds and through the date that the final rebate, if any, must be made to the United States in accordance with Section 148 of the Code, comply with the provisions of Sections 103 and 141 through 150 of the Code and all regulations proposed and promulgated thereunder that must be satisfied in order that interest on the Bonds shall be and continue to be excluded from gross income for federal income tax purposes under Section 103 of the Code.

(b) It is reasonably expected that the County will reimburse itself for certain expenditures made by it in connection with the Projects by issuing the Bonds. This resolution shall be placed in the minutes of the Governing Body and shall be made available for inspection by the general public at the office of the Governing Body. This resolution constitutes a declaration of official intent under Treas. Reg. §1.150-2.

(c) The Governing Body hereby delegates to the Mayor the authority to designate, and determine whether to designate, any series of the Bonds as "qualified tax exempt obligations," as defined in Section 265 of the Code, to the extent such series of the Bonds may be so designated under the Code.

(d) The appropriate officers of the County are authorized and directed, on behalf of the County, to execute and deliver all such certificates and documents that may be required of the County in order to comply with the provisions of this Section related to the issuance of the Bonds and to administer the County's Federal Tax Compliance Policies and Procedures with respect to the Bonds.

Section 13. Continuing Disclosure. The County hereby covenants and agrees that it will provide annual financial information and material event notices if and as required by Rule 15c2-12 of the Securities Exchange Commission for the Bonds. The County Mayor is authorized to execute at the Closing of the sale of the Bonds an agreement for the benefit of and enforceable by the owners of the Bonds specifying the details of the financial information and material event notices to be provided and its obligations relating thereto. Failure of the County to comply with the undertaking herein described and to be detailed in said closing agreement shall not be a default hereunder, but any such failure shall entitle the owner or owners of any of the Bonds to take such actions and to initiate such proceedings as shall be necessary and appropriate to cause the County to comply with their undertaking as set forth herein and in said agreement, including the remedies of mandamus and specific performance.

Section 14. Reasonably Expected Economic Life. The "reasonably expected economic life" of the Project within the meaning of Sections 9-21-101, et seq., Tennessee Code Annotated, is greater than the term of the Bonds authorized herein.

Section 15. Resolution a Contract. The provisions of this resolution shall constitute a contract between the County and the registered owners of the Bonds, and after the issuance of the Bonds, no change, variation or alteration of any kind in the provisions of this resolution shall be made in any manner until such time as the Bonds and interest due thereon shall have been paid in full.

Section 16. Separability. If any section, paragraph or provision of this resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this resolution.

Section 17. Repeal of Conflicting Resolutions and Effective Date. All other resolutions and orders, or parts thereof in conflict with the provisions of this resolution, are, to the extent of such conflict, hereby repealed and this resolution shall be in immediate effect from and after its adoption.

This Resolution shall be in immediate effect from and after its adoption, the public welfare requiring it.

(Signature Page to Follow)

Duly adopted and approved on this 16th day of October, 2023.

County Mayor

Attested:

County Clerk

STATE OF TENNESSEE)

COUNTY OF JEFFERSON)

I, Frank Herndon, certify that I am the duly qualified and acting County Clerk of Jefferson County, Tennessee, and as such official I further certify that attached hereto is a copy of a resolution duly adopted at a specially called meeting of the governing body of the County held on October 16, 2023; that this resolution will be included in the minutes of the governing body and will be open to public inspection; and that I have compared said copy with the original minute record of said meeting in my official custody; and that said copy is a true, correct and complete copy of the resolution adopted on such date relating to not to exceed \$7,800,000 General Obligation School Bonds, Series 2023 of said County.

WITNESS my official signature of said County on this 16th day of October, 2023.

County Clerk

36202538.2

RESOLUTION NO. 2023-44

A RESOLUTION AUTHORIZING THE EXTENSION OF A MOTOR VEHICLE PRIVILEGE TAX AND PROVIDING FOR THE DISPOSITION OF THE PROCEEDS THEREOF.

WHEREAS, pursuant to Section 5-8-102, Tennessee Code Annotated, as amended (the "Wheel Tax Act"), counties in Tennessee are authorized by resolution or referendum to levy and collect a motor vehicle privilege tax as a condition precedent to the operation of a motor vehicle within Jefferson County, Tennessee (the "County"); and

WHEREAS, pursuant to Resolution 2015-05 of the Board of Commissioners of the County, the County has previously authorized a motor vehicle privilege tax pursuant to the Act in the amount of \$25.00 for each motor-driven vehicle and \$15.00 for each motorcycle, motor-driven bicycle, and scooter (the "2015 Wheel Tax"), which 2015 Wheel Tax supplemented a preexisting and still existing motor vehicle privilege tax in the same amounts; and

WHEREAS, the 2015 Wheel Tax presently expires on April 1, 2024 pursuant to the terms of Resolution 2015-05, and the 2015 Wheel Tax is authorized only to be applied to pay debt service on the County's debt; and

WHEREAS, it is deemed necessary and advisable to extend the 2015 Wheel Tax for an indefinite term and to permit the proceeds of the 2015 Wheel Tax to be used to pay the cost of capital projects in addition to debt service.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Jefferson County, Tennessee, as follows:

1. Section 11 of Resolution 2015-05 is hereby deleted, and the motor vehicle privilege tax imposed by Resolution 2015-05, as amended by this resolution, shall not be subject to an expiration date except by action of the Board of Commissioners taken in accordance with applicable law.

2. Section 7 of Resolution 2015-05 is hereby amended and restated to provide as follows:

SECTION 7. The proceeds of the motor vehicle privilege tax herein levied shall be used to repay interest and principal on any and all debt obligations of the County whether secured or unsecured and/or to pay the cost of capital projects of the County.

3. Except as modified hereby, Resolution 2015-05 shall remain in full force and effect.

4. This resolution shall be in immediate effect from and after its adoption, provided such adoption is by two-thirds (2/3) vote of the Board of County Commissioners at two (2) consecutive, regularly scheduled meetings as provided in Section 5-8-102(c)(1), Tennessee Code Annotated, provided, however, the implementation of the motor vehicle privilege tax pursuant to this resolution is subject to the right of ten percent (10%) of the qualified voters who voted in the County in the last gubernatorial election to petition the County Election Commission within thirty (30) days of final approval of this resolution to hold an election on whether or not the tax should be levied as provided herein, which petition is authorized by Section 5-8-102(c), Tennessee Code Annotated.

ADOPTED AND APPROVED ON FIRST READING THIS 16th day of October, 2023 by a vote of __ in favor, __ against, __ abstaining with __ members absent.

ADOPTED AND APPROVED ON SECOND READING THIS _____ day of January, 2024 by a vote of __ in favor, __ against, __ abstaining with __ members absent..

County Mayor

ATTEST:

County Clerk

36512929.2



DRAFT

FACILITY LEASE AGREEMENT

THE PARTIES: This Agreement, dated September 1, 2023, by and between:

Landlord: The Landlord is a business entity known as Carson-Newman University of 1646 Russell Ave., Jefferson City, Tennessee, 37760, hereinafter known as the "Landlord", and

Tenant(s): Jefferson County Government / Jefferson County Sheriff's Department, hereinafter known as the "Tenant(s)", agree to the following:

OCCUPANT(S): The Premises is to be occupied strictly as a crime lab and training facility with the following Occupant(s) to occupy the Premises in addition to the Tenant(s) mentioned above: members of the program task force, which currently include: Carson-Newman University Department of Public Safety, Dandridge Police Department, Grainger County Sheriff's Office, Hawkins County Sheriff's Office, Jefferson City Police Department, Jefferson County Sheriff's Office, and White Pine Police Department, hereinafter known as the "Occupant(s)".

OFFER TO RENT: The Landlord hereby rents to the Tenant(s), subject to the following terms and conditions of this Agreement, the below list of rooms located in the 4th floor of the Henderson Humanities Building located at 1640 Russell Avenue, Jefferson City, TN 37760, leased hereinafter known as the "Premises".

Room(s): 401, 421, 424, 426, 430, 432, and 435.

PURPOSE: The Tenant(s) and any Occupant(s) may only use the Premises for the purpose of a criminal forensics laboratory and training program operated by the Tenant. It may not be used for storage other than digital forensic case-related evidence, manufacturing of any type of food or product, or for any commercial use unless otherwise stated in this Agreement.

FURNISHINGS: The Premises is furnished with various types of tables, desks, and chairs. All other furnishings to be provided by the Tenant(s). Any damage to the Landlord's furnishings shall be the liability of the Tenant(s), reasonable wear-and-tear excepted, to be billed directly.

LEASE TERM: This Agreement shall be a fixed-period arrangement beginning on September 1, 2023 and ending on June 30, 2024. If VCIF Grant funding is available for FY 24-25, the option will be there to renew the lease for twelve (12) additional months and continue to occupy the Premises under the same terms and conditions of this Agreement. For the Tenant to continue to occupy the Premises at the expiration of the Lease Term, the Landlord must be notified within sixty (60) days before the end of the Lease Term. Hereinafter known as the "Lease Term".

RENT: Tenant(s) shall pay the Landlord in equal monthly installments of \$5,160 (US Dollars) hereinafter known as the "Rent". The Rent will be paid in arrears and will be due on the First (1st) of each month following and be paid via one the following instructions:

Payment by check either mailed or in-person at the following address:

Carson-Newman University
Attn: Finance Office
1646 Russell Ave.
Jefferson City, TN 37760

Direct Deposit/ACH
Instructions available upon request

NON-SUFFICIENT FUNDS (NSF CHECKS): If the Tenant(s) attempts to pay the rent with a check or an electronic transaction (ACH) that is not honored due to insufficient funds (NSF) there shall be a fee of \$25.00 (US Dollars).

LATE FEE: If rent is not paid on the due date, there shall be a late fee assessed by the Landlord in the amount of \$75.00 (US Dollars) per occurrence for each month payment that is late after the 15th Day rent is due.

PRE-PAYMENT: The Landlord shall not require any pre-payment of rent by the Tenant(s).

SECURITY DEPOSIT: The Tenant(s) shall not be obligated to pay a Security Deposit as part of this Agreement.

POSSESSION: Tenant(s) has examined the condition of the Premises and by taking possession acknowledges that they have accepted the Premises in good order and in its current condition except as herein otherwise stated. Failure of the Landlord to deliver possession of the Premises at the start of the Lease Term to the Tenant(s) shall terminate this Agreement at the option of the Tenant(s). Furthermore, under such failure to deliver possession by the Landlord, and if the Tenant(s) cancels this Agreement, the Security Deposit (if any) shall be returned to the Tenant(s) along with any other pre-paid rent, fees, including if the Tenant(s) paid a fee during the application process before the execution of this Agreement.

ACCESS: Upon the beginning of the Proration Period or the start of the Lease Term, whichever is earlier, the Landlord agrees to give access to the Tenant(s) in the form of keys, fobs, cards, or any type of keyless security entry as needed to enter the common areas and the Premises. Duplicate copies of the access provided may only be authorized under the consent of the Landlord and, if any replacements are needed, the Landlord may provide them for a fee. At the end of this Agreement all access provided to the Tenant(s) shall be returned to the Landlord or a fee will be charged to the Tenant(s) or the fee will be subtracted from the Security Deposit.

MOVE-IN INSPECTION: Before, at the time of the Tenant(s) accepting possession, or shortly thereafter, the Landlord and Tenant(s) shall perform an inspection of the Premises, if requested.

INSURANCE REQUIREMENTS: The Tenant(s) will hold and maintain general liability and professional liability for itself, its agents, officers, directors, and employees. In no event shall the general liability insurance be less than One Million Dollars (\$1,000,000) per claim and Three Million Dollars (\$3,000,000) in the aggregate. Tenant(s) will name Carson-Newman University as a secondary location and provide proof of insurance coverage prior to this Facility Lease Agreement acceptance and upon Tenant(s) policy renewal.

SUBLETTING: The Tenant(s) shall not have the right to sub-let the Premises or any part thereof without the prior written consent of the Landlord. If consent is granted by the Landlord, the Tenant(s) will be responsible for all actions and liabilities of the Sublessee including but not limited to: damage to the Premises, non-payment of rent, and any eviction process (In the event of an eviction the Tenant(s) shall be responsible for all court filing fee(s), representation, and any other fee(s) associated with removing the Sublessee). The consent by the Landlord to one sub-let shall not be deemed to be consent to any subsequent subletting.

ABANDONMENT: If the Tenant(s) vacates or abandons the property for a time-period that is the minimum set by State law or seven (7) days, whichever is less, the Landlord shall have the right to terminate this Agreement immediately and remove all belongings including any personal property off of the Premises. If the Tenant(s) vacates or abandons the property, the Landlord shall immediately have the right to terminate this Agreement.

ASSIGNMENT: Tenant(s) shall not assign this Lease without the prior written consent of the Landlord. The consent by the Landlord to one assignment shall not be deemed to be consent to any subsequent assignment.

PARKING: The Landlord shall provide the Tenant(s) unlimited parking at designated parking locations. The Landlord shall not charge a fee for the unlimited parking.

RIGHT OF ENTRY: Given the nature of business being conducted in the Premises, The Landlord shall only have the right to enter the Premises while accompanied by the Tenant(s) and/or Occupant(s), with the exception of life-safety emergencies or concerns.

SALE OF PROPERTY: If the Premises is sold, the Tenant(s) is to be notified of the new Owner, and if there is a new Manager, their contact details for repairs and maintenance shall be forwarded. If the Premises is conveyed to another party, the new owner shall not have the right to terminate this Agreement and it shall continue under the terms and conditions agreed upon by the Landlord and Tenant(s).

UTILITIES: The Landlord agrees to pay for the following utilities and services:

Air Conditioning (AC), Electricity, Heat, Water, Trash with all other utilities and services to be the responsibility of the Tenant(s).

MAINTENANCE, REPAIRS, OR ALTERATIONS: The Tenant(s) shall, at their own expense and at all times, maintain premises in a clean and sanitary manner, and shall surrender the same at termination hereof, in as good condition as received, normal wear and tear excepted. The Tenant(s) may not make any alterations to the leased premises without the consent in writing of the Landlord. The Landlord shall be responsible for repairs to the interior and exterior of the building. A monthly "cursory" inspection, conducted with a tenant escort through the secure portion of premises, may be required for all fire extinguishers to make sure they are fully charged.

NOISE/WASTE: The Tenant(s) agrees not to commit waste on the premises, maintain, or permit to be maintained, a nuisance thereon, or use, or permit the premises to be used, in an unlawful manner. The Tenant(s) further agrees to abide by any and all local, county, and State noise ordinances.

SMOKING POLICY: Smoking on the Premises is prohibited on the entire property, including individual units, common areas, every building and adjoining properties.

COMPLIANCE WITH LAW: The Tenant(s) agrees that during the term of the Agreement, to promptly comply with any present and future laws, ordinances, orders, rules, regulations, and requirements of the Federal, State, County, City, and Municipal government or any of their departments, bureaus, boards, commissions and officials thereof with respect to the premises, or the use or occupancy thereof, whether said compliance shall be ordered or directed to or against the Tenant(s), the Landlord, or both.

DEFAULT: If the Tenant(s) fails to comply with any of the financial or material provisions of this Agreement, or of any present rules and regulations or any that may be hereafter prescribed by the Landlord, or materially fails to comply with any duties imposed on the Tenant(s) by statute or State laws, within the time period after delivery of written notice by the Landlord specifying the non-compliance and indicating the intention of the Landlord to terminate the Agreement by reason thereof, the Landlord may terminate this Agreement. If the Tenant(s) fails to pay rent when due and the default continues for the time-period specified in the written notice thereafter, the Landlord may, at their option, declare the entire balance (compiling all months applicable to this Agreement) of rent payable hereunder to be immediately due and payable and may exercise any and all rights and remedies available to the Landlord at law or in equity and may immediately terminate this Agreement.

The Tenant(s) will be in default if: (a) Tenant(s) does not pay rent or other amounts that are owed in accordance with respective State laws; (b) Tenant(s), their guests, or the Occupant(s) violate this Agreement, rules, or fire, safety, health, or criminal laws, regardless of whether arrest or conviction occurs; (c) Tenant(s) abandons the Premises; (d) Tenant(s) gives incorrect or false information in the rental application; (e) Tenant(s), or any Occupant(s) is arrested, convicted, or given deferred adjudication for a criminal offense involving actual or potential physical harm to a person, or involving possession, manufacture, or delivery of a controlled substance, marijuana, or drug paraphernalia under state statute; (f) any illegal drugs or paraphernalia are found in the Premises or on the person of the Tenant(s), guests, or Occupant(s) while on the Premises and/or; (g) as otherwise allowed by law.

MULTIPLE TENANT(S) OR OCCUPANT(S): Each individual that is considered a Tenant(s) is jointly and individually liable for all of this Agreement's obligations, including but not limited to rent monies. If any Tenant(s), guest, or Occupant(s) violates this Agreement, the Tenant(s) is considered to have violated this Agreement. Landlord's requests and notices to the Tenant(s) or any of the Occupant(s) of legal age constitutes notice to the Tenant(s). Notices and requests from the Tenant(s) or any one of the Occupant(s) (including repair requests and entry permissions) constitutes notice from the Tenant(s). In eviction suits, the Tenant(s) is considered the agent of the Premise for the service of process.

DISPUTES: If a dispute arises during or after the term of this Agreement between the Landlord and Tenant(s), they shall agree to hold negotiations amongst themselves, in "good faith", before any litigation.

SEVERABILITY: If any provision of this Agreement or the application thereof shall, for any reason and to any extent, be invalid or unenforceable, neither the remainder of this Agreement nor the application of the provision to other persons, entities or circumstances shall be affected thereby, but instead shall be enforced to the maximum extent permitted by law.

SURRENDER OF PREMISES: The Tenant(s) has surrendered the Premises when (a) the move-out date has passed and no one is living in the Premise within the Landlord's reasonable judgment; or (b) Access to the Premise have been turned in to Landlord – whichever comes first. Upon the expiration of the term hereof, the Tenant(s) shall surrender the Premise in better or equal condition as it were at the commencement of this Agreement, reasonable use, wear and tear thereof, and damages by the elements excepted.

RETALIATION: The Landlord is prohibited from making any type of retaliatory acts against the Tenant(s) including but not limited to restricting access to the Premises, decreasing or cancelling services or utilities, or any other type of act that could be considered unjustified.

WAIVER: A Waiver by the Landlord for a breach of any covenant or duty by the Tenant(s), under this Agreement is not a waiver for a breach of any other covenant or duty by the Tenant(s), or of any subsequent breach of the same covenant or duty. No provision of this Agreement shall be considered waived unless such a waiver shall be expressed in writing as a formal amendment to this Agreement and executed by the Tenant(s) and Landlord.

HAZARDOUS MATERIALS: The Tenant(s) agrees to not possess any type of personal property that could be considered a fire hazard such as a substance having flammable or explosive characteristics on the Premises. Items that are prohibited to be brought into the Premises includes but is not limited to gas (compressed), gasoline, fuel, propane, kerosene, motor oil, fireworks, or any other related content in the form of a liquid, solid, or gas.

INDEMNIFICATION: The Landlord shall not be liable for any damage or injury to the Tenant(s), or any other person, or to any property, occurring on the Premises, or any part thereof, or in common areas thereof, and the Tenant(s) agrees to hold the Landlord harmless from any claims or damages unless caused solely by the Landlord's negligence. It is recommended that renter's insurance be purchased at the Tenant(s)'s expense.

COVENANTS: The covenants and conditions herein contained shall apply to and bind the heirs, legal representatives, and assigns of the parties hereto, and all covenants are to be construed as conditions of this Agreement.

NOTICES: Any notice to be sent by the Landlord or the Tenant(s) to each other shall use the following mailing addresses:

Landlord's/Agent's Mailing Address

Carson-Newman University
Attn: Robert Key
1646 Russell Ave.
Jefferson City, TN 37760

Tenant(s)'s Mailing Address

Jefferson County Sheriff's Office
Attn: East Tennessee Forensic Facility and High Technology Crimes Training Program
PO Box 915
765 Justice Center Dr.
Dandridge, TN 37725

AGENT/MANAGER: The Landlord does not have an Agent or Manager and all contact in regards to any repair, maintenance, or complaint must go through the Landlord through the following contact information:

Landlord's Phone Number: (865) 471-2000 Email: cfo@cn.edu.

PREMISES DEEMED UNINHABITABLE: If the Property is deemed uninhabitable due to damage beyond reasonable repair the Tenant(s) will be able to terminate this Agreement by written notice to the Landlord. If said damage was due to the negligence of the Tenant(s), the Tenant(s) shall be liable to the Landlord for all repairs and for the loss of income due to restoring the Premises back to a livable condition in addition to any other losses that can be proved by the Landlord.

GOVERNING LAW: This Agreement is to be governed under the laws located in the State of Tennessee.

ADDITIONAL TERMS AND CONDITIONS: There are no further terms or conditions that will be added to this Agreement other than any attachments or addendums attached.

ENTIRE AGREEMENT: This Agreement contains all the terms agreed to by the parties relating to its subject matter including any attachments or addendums. This Agreement replaces all previous discussions, understandings, and oral agreements. The Landlord and Tenant(s) agree to the terms and conditions and shall be bound until the end of the Lease Term.

The parties have agreed and executed this agreement on September 1, 2023.

LANDLORD(S) SIGNATURE

Landlord's Signature _____

Robert Key as Vice President of Carson-Newman University

Date

TENANT(S) SIGNATURE

Tenant's Signature _____

Date

DRAFT

Estimate Total Payout Comp Time						
		6.20%	1.45%	11%	0.40%	
	Payout	SS	Med	Retirement	Unemployment	Total w/ Associated PR Costs
County	20,795.05	1,289.29	301.53	2,287.46	83.18	\$ 24,756.51
Sheriff	127,268.50	7,890.65	1,845.39	13,999.54	509.07	\$ 151,513.15
EMS	17,989.04	1,115.32	260.84	1,978.79	71.96	\$ 21,415.95
						\$ 197,685.61

Details for Compensation Earned Time Payout

County will pay out all earned comp time in a separate pay 2nd week of November 2023.

County will eliminate all earned comp time going forward and will only pay overtime.

Sheriff Dept Comp time will be paid from 101-54110-187 funds.

EMS/County Comp time will be paid from 101-39000 Unassigned Fund Balance.

LeAnn Sutton

From: blevins3ntn@aol.com
Sent: Friday, July 28, 2023 8:58 AM
To: LeAnn Sutton
Subject: Next work session agenda

CAUTION: This email originated from outside of Jefferson County Government. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good morning LeAnn I hope that You are well.
Will you please add to our next agenda, AV Dept (Whoever runs the YouTube Video) Funding.

Thank You
Rob Blevins
Commissioner 6th District
865-409-9046

[Sent from the all new AOL app for iOS](#)

LeAnn Sutton

From: blevins3ntn@aol.com
Sent: Thursday, August 17, 2023 7:47 AM
To: LeAnn Sutton
Subject: Old Court House seating

CAUTION: This email originated from outside of Jefferson County Government. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good Morning LeAnn,

Will you please add to the next quarterly agenda:
Discussion on Padding the seats of the Courtroom.

Thank you
Rob Blevins
6th District

[Sent from the all new AOL app for iOS](#)

From: Terry Dockery <JCComm17@jeffersoncountytn.gov>
Sent: Monday, August 28, 2023 8:50:56 AM
To: Mark Potts <mpotts@jeffersoncountytn.gov>
Cc: Katy Huffaker <Jccomm01@jeffersoncountytn.gov>; Janet Norton <JCComm02@jeffersoncountytn.gov>; Jimmy Patterson <JCComm04@jeffersoncountytn.gov>; Joe Coleman <JCComm03@jeffersoncountytn.gov>; Paul Lowe <JCComm06@jeffersoncountytn.gov>; Austin Brooks <JCComm07@jeffersoncountytn.gov>; Jim Snodgrass <JCComm05@jeffersoncountytn.gov>; Greg Byrd <JCComm08@jeffersoncountytn.gov>; John Johnson <JCComm09@jeffersoncountytn.gov>; Tim Seals <JCComm10@jeffersoncountytn.gov>; Sammy Solomon <JCComm11@jeffersoncountytn.gov>; Rob Blevins <blevins3ntn@aol.com>; Ransom Douglas <JCComm13@jeffersoncountytn.gov>; Randy Bales <JCComm14@jeffersoncountytn.gov>; John Neal Scarlett <JCComm15@jeffersoncountytn.gov>; Ronny Coleman <JCComm16@jeffersoncountytn.gov>; Jimmy Carmichael <JCComm18@jeffersoncountytn.gov>; Anthony Walker <JCComm19@jeffersoncountytn.gov>; Heidi Thomas <JCComm21@jeffersoncountytn.gov>; Marcus Reed <JCComm20@jeffersoncountytn.gov>
Subject: Oct meeting agenda item

Mayor Potts,

The planning committee has been asked to consider placing Battery Energy Storage Systems in I1 or I2 zoning. I'd like to put BESS zoning on the agenda to get a response from them, and possibly offer a motion.

Thanks, Terry

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2023-49

**A RESOLUTION AMENDMENING THE ZONING RESOLUTION OF JEFFERSON
COUNTY, TENNESSEE, REGARDING SPECIAL USES AND SPECIAL USE PERMITS**

**Prime Sponsor, Commissioner Katy Huffaker
Commission Co-Sponsors: Jim Snodgrass and Jimmy Dale Patterson**

WHEREAS, *Tennessee Code Annotated* § 13-7-105 authorizes county legislative bodies to amend their zoning resolutions; and

WHEREAS, the Board of Commissioners of Jefferson County (hereinafter referred to as the “CLB”) desires to submit certain amendments to the Jefferson County Zoning Resolution (hereinafter referred to as “Zoning Resolution”) to the Jefferson County Regional Planning Commission (hereinafter referred to as the “JCRPC”) for their consideration and approval or denial; and

WHEREAS, *Tennessee Code Annotated* § 13-7-105 requires that amendments to the Zoning Resolution be first submitted to the JCRPC for approval, disapproval or suggestions;

NOW THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Jefferson County, Tennessee (“CLB”), meeting in regular session on the 16th day of October, 2023, as follows:

Section 1: Pursuant to *Tennessee Code Annotated* §13-7-105, the CLB submits to the JCRPC for disapproval or approval the following amendments to the Zoning Resolution:

A new section in Article 9, Section 9.12- (“SPECIAL USES AND SPECIAL USE PERMITS”), which states:

9.12 Special Uses/ Special Use Permits

This section of the regulations allows for the following special uses in any district as a Special Use approved by the Jefferson County Board of Zoning Appeals, after public hearing, notification of adjacent and abutting property owners, and after review of such conditions as to operation, site development, signs, access, ingress/ egress, infrastructure, safety, health, and time limit as may be deemed necessary in order that such use will not seriously or significantly injure the appropriate use of the neighboring property, and will conform to the general intent and purpose of this title and shall comply with the height and area regulations of the district in which they may be located as well as any other regulations and sections in this Zoning Resolution,

addressing such uses.

(a) Campgrounds, RV Parks, and travel trailer parks;

BE IT FURTHER RESOLVED that these regulations shall take effect immediately upon passage, the public welfare requiring it.

Jefferson County Regional Planning Commission: Approved: __ Disapproved: __ this resolution.

Chairman Jefferson County Regional Planning Commission Date: _____

Secretary Jefferson County Regional Planning Commission Date: _____

Jefferson City Regional Planning Commission: Approved: __ Disapproved: __ this resolution.

Chairman Jefferson City Regional Planning Commission Date: _____

Secretary Jefferson City Regional Planning Commission Date: _____

Town of Dandridge Regional Planning Commission: Approved: __ Disapproved: __ this resolution.

Chairman Dandridge Regional Planning Commission Date: _____

Secretary Dandridge Regional Planning Commission Date: _____

Votes: _____
 Yes No Abstain

Attest: _____ Date: _____
 Frank C. Herndon, County Clerk

Approved: _____ Date: _____
 Mark Potts, County Mayor

JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS

RESOLUTION 2023-47

A RESOLUTION REQUESTING THAT THE GOVERNOR OF THE STATE OF TENNESSEE REFRAIN FROM IMPOSING MANDATES BY EXECUTIVE ORDER RELATIVE TO T.C.A. § 58-2-107 THAT ARE IN CONFLICT WITH ARTICLE 2, SECTIONS 1-2 OF THE TENNESSEE CONSTITUTION

AND

THAT THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE IS URGED TO REPEAL T.C.A. § 58-2-107, EMERGENCY POWERS OF THE GOVERNOR

Prime Sponsor, Commissioner Janet Norton

Commission Co-Sponsors: Marcus Reed, Joe Coleman, Rob Blevins, Austin Brooks, Terry Dockery, Paul Lowe, Ronny Coleman, Ransom Douglas, Jimmy Dale Patterson, Jimmy Carmichael, Jim Snodgrass, Tim Seals, AJ Walker

WHEREAS, The Tennessee Constitution states as follows: *ARTICLE II., Distribution of Powers., Section 1. "The powers of the government shall be divided into three distinct departments: legislative, executive, and judicial. Section 2. No person or persons belonging to one of these departments shall exercise any of the powers properly belonging to either of the others, except in the cases herein directed or permitted"* and

WHEREAS, suspending of laws or the making of laws, or the making of rules and regulations having the force and effect of law is the business of the legislative department; and

WHEREAS, the authority of the Governor of Tennessee is limited to the executive department of government by the **Tennessee Constitution**; and

WHEREAS, the **Tennessee Constitution** has no provision for the legislature to delegate its authority to the governor; and

WHEREAS, the citizens, public schools, and businesses of the state of Tennessee have had to endure: mask mandates, school closures, business closures, limitations on their right to peaceably assemble in public places and hold private functions, business entities being determined as essential or non-essential, imposition of

bureaucratic rules and regulations having the effect of law, suspension of certain laws, and other unconstitutional limitations of freedom as a result of executive orders by the Governor of Tennessee.

NOW, THEREFORE, BE IT RESOLVED by the Jefferson County, Tennessee Board of Commissioners meeting this 16th day of October 2023 as follows:

SECTION 1, That the Governor of Tennessee is urged to refrain from issuing executive orders that fall outside the constitutional authority of the executive department of Tennessee government that are based on so-called “emergency powers” under T.C.A. § 58-2-107, more specifically any orders that purport to impose any of the following: mask mandates, school closures, business closures, limitations on citizen’s right to peaceably assemble in public places, hold church services and other private functions, making determinations that business entities are determined as essential or non-essential, imposition of bureaucratic rules and regulations having the effect of law, suspension of certain laws, and creating other unconstitutional limitations of freedom, or “delegation” of authority of the same to any political subdivision.

SECTION 2, that the General Assembly is urged to repeal T.C.A. § 58-2-107 for the purpose of protecting individual freedom, preventing the attempted unconstitutional delegation of legislative authority by the legislature to the Governor of Tennessee, and to uphold all provisions of the Tennessee Constitution, including Article II, separation of powers.

SECTION 3, That upon approval and signing of this resolution, the Jefferson County Clerk is requested to transmit a copy of this resolution to the governor of the state of Tennessee, the state representatives and state senator that represent Jefferson County, Tennessee, the speaker of the Tennessee House of Representatives, and the Lieutenant Governor of Tennessee.

Votes: _____
 Yes No Abstain

Attest: _____ Date: _____
 Frank C. Herndon, County Clerk

Approved: _____ Date: _____
 Mark Potts, County Mayor

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2023-48

**A RESOLUTION URGING THE GENERAL ASSEMBLY OF THE STATE
OF TENNESSEE TO ENACT LAW TO FACILITATE NULLIFICATION OF
CERTAIN FEDERAL ACTION AND FEDERAL OVERREACH TO
UPHOLD STATE SOVEREIGNTY**

Prime Sponsor, Commissioner Janet Norton

**Commission Co-Sponsors: Marcus Reed, Joe Coleman, Rob Blevins, Austin
Brooks, Terry Dockery, Paul Lowe, Ronny Coleman, Ransom Douglas, Jimmy
Dale Patterson, Jimmy Carmichael, Jim Snodgrass, Tim Seals, AJ Walker**

WHEREAS, Federal overreach is running rampant in the United States of America impacting all aspects of life and governance; and

WHEREAS, all three branches of the United States government, executive, legislative, and judicial have, at times, exceeded their constitutional authority; and

WHEREAS, state and local governments suffer from interference by: federal actions, federal court decisions made concerning state and local affairs of government, bureaucratic rulemaking by federal agencies, and by federal law making outside of constitutional boundaries; and

WHEREAS, state and local government departments are often held hostage by federal funding mandates that are designed to control state and local policies by the power of the federal purse; and

WHEREAS, it may be necessary and proper from time to time for the state of Tennessee to nullify federal actions and overreach to maintain state sovereignty in areas of authority that are reserved to the states by the Tenth Amendment to the United States Constitution, which reads as follows: *“The powers not delegated to the United States by the Constitution, nor prohibited by it to the states, are reserved to the states respectively, or to the people.”*

Exhibit A

HB 726

Type text here

HOUSE BILL 726

By Hulseley

AN ACT to amend Tennessee Code Annotated, Title 3 and
Title 4, relative to nullification.

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

SECTION 1. Tennessee Code Annotated, Title 4, is amended by adding Sections 2 through 13 as a new chapter.

SECTION 2. This chapter is known and may be cited as the "Restoring State Sovereignty Through Nullification Act."

SECTION 3. The general assembly makes the following findings:

(1) Article I, Section 1 of the Constitution of Tennessee (All power is inherent in the people) declares: "That all power is inherent in the people, and all free governments are founded on their authority, and instituted for their peace, safety, and happiness; for the advancement of those ends they have at all times, an unalienable and inalienable right to alter, reform, or abolish the government in such manner as they may think proper.";

(2) Article I, Section 2 of the Constitution of Tennessee (Doctrine of nonresistance condemned) declares: "That government being instituted for the common benefit, the doctrine of nonresistance against arbitrary power and oppression is absurd, slavish, and destructive of the good and happiness of mankind.";

(3) When "We the People" ordained and established the Constitution of the United States of America, the people and the states granted only specific, limited powers to the federal government, with those areas of federal powers being enumerated in Article I, Section 8 of the Constitution of the United States;

(4) Articles I, II, and III of the Constitution of the United States, respectively, vest the legislative, executive, and judicial powers to and within separate branches of the federal government (horizontal separation of powers), such that lawmaking powers are vested only in the legislative branch of the United States congress, that enforcement powers are vested only in the executive branch (president and executive agencies), and that judicial powers are vested only in the judicial branch (supreme court of the United States and other inferior federal courts created by the United States congress);

(5) This horizontal separation of powers in the Constitution of the United States reflects the understanding that our federal founding fathers had derived from both scripture and experience that sinful man could not be trusted to always be virtuous and public-minded, and as such, they did not want undue power to be combined in any branch of government where, if left unchecked, it could become tyrannical;

(6) Nothing in the Constitution of the United States permits congress to delegate or confer any lawmaking power to any other branch of government, because it has no enumerated powers to create lawmakers. When the president and federal courts are vested, respectively, with the executive and judicial powers, neither of those branches are granted general powers of lawmaking. Therefore, no person, agency, or department of any other branch of the federal government, not even the supreme court or the president of the United States, has any lawmaking power under the Constitution of the United States;

(7) In Article I, Section 7, paragraph 2 of the Constitution of the United States, the text describes how federal laws are to be made. Bills must be passed by both houses of congress and then approved by the president (or by a presidential veto by congress). This is the only method of lawmaking under the Constitution of the United States. Thus, contrary to popular opinion, federal executive orders, federal agency rules

and regulations, and federal court opinions are not laws at all, and they are certainly not settled law or the supreme law of the land. Instead, any action by the executive branch or the judicial branch that purports to be law, or that purports to be treated as law, is a usurpation of powers not delegated to it;

(8) It is not uncommon for congress and the federal executive branch to erroneously elevate federal court opinions to the status of "law," sometimes even regarding court opinions as having amended the language of the Constitution of the United States;

(9) It is not uncommon for congress and the federal courts to erroneously elevate federal executive orders to the status of "law," sometimes even regarding executive orders as having amended the language of the Constitution of the United States;

(10) The principle of "separation of powers" is so innately representative of a republican form of government that the Constitution of Tennessee (Article II, Sections 1 and 2) upholds and reinforces this principle of horizontal "separation of powers" within the three departments of our Tennessee state government;

(11) When creating a federal government by ratifying the Constitution of the United States, the people and the states also designed a second, and more important, "separation of powers," that being a vertical separation of powers between the superior sovereign states and the inferior federal government;

(12) A vertical "separation of powers" was explicitly set out in Article I, Section 8 of the Constitution of the United States, wherein only limited, enumerated, lawmaking powers were granted to the federal government;

(13) This vertical "separation of powers" was also incorporated into the United States bill of rights, whereby (a) in the first amendment, congress was specifically denied

lawmaking power within those fields listed in the first amendment; (b) in the ninth amendment, the federal government was specifically prohibited from interfering with rights not mentioned in the Constitution of the United States; and (c) in the tenth amendment, the federal government was specifically denied powers not delegated to it in the Constitution of the United States;

(14) This vertical "separation of powers" was generally well-known by the people and the states, and was known and respected by the federal government, for over one hundred (100) years of our nation's history, but the principle has in more recent decades been first disregarded, and subsequently even disbelieved, as if the federal government was supreme in all areas and was unlimited in its jurisdiction. Whether this shift in jurisprudence was intentional or accidental, active or passive, the shift is nevertheless not supported by the Constitution of the United States, by the laws of the United States, or by the constitutions of any of the sovereign states. The shift is thus an illegal usurpation of the Constitution of the United States, of the various state constitutions, and of the unalienable rights of the people;

(15) Any federal action that violates the horizontal "separation of powers" imposed by the Constitution of the United States, or that exceeds the jurisdictional limits imposed by the vertical "separation of powers," is therefore void, since the Constitution of the United States is the supreme law of the land;

(16) "[A] law repugnant to the Constitution is void." An act of congress repugnant to the Constitution of the United States cannot become a law. The Constitution supersedes all other laws and the individual's rights shall be liberally enforced in favor of him, the clearly intended and expressly designated beneficiary. *Marbury v. Madison*, 5 U.S. 137 (1803);

(17) "An unconstitutional law is void and is as no law. An offense created by it is not crime. A conviction under it is not merely erroneous but is illegal and void and cannot be used as a legal cause of imprisonment." *Ex parte Siebold*, 100 U.S. 371 (1879);

(18) "An unconstitutional act is not law; it confers no rights; it imposes no duties; it affords no protection; it creates no office; it is, in legal contemplation, as inoperative as though it had never been passed." *Norton v. Shelby County*, 118 U.S. 425 (1886);

(19) "Where rights secured by the Constitution are involved, there can be no rule-making or legislation which would abrogate them." *Miranda v. Arizona*, 384 U.S. 436 (1966);

(20) As Thomas Jefferson explained in the Kentucky Resolution of 1798: "When-so-ever the [Federal] government assumes undelegated power, its acts are unauthoritative, void and of no force." He added, "Where powers are assumed which have not been delegated, a nullification of the act is the remedy. That every state has a natural right and duty in cases not within [the authority of the Constitution]... to nullify of their own authority all assumptions of powers by others within their own states boundaries." The Constitution of the United States binds federal lawmakers by oath to support the Constitution, and when they fail to do so, the rightful remedy is for states to nullify their usurpations and to declare their acts void;

(21) Every constitutional officeholder, whether local, state, or federal, must first know and understand these important constitutional limitations of power, and thereafter, must determine individually how best to defend the rights of the people and to fulfill the oath of office. As illustrative of this principle, in 1832, Tennessee's own Andrew Jackson, as president, vetoed a bill to recharter the Bank of the United States. President Jackson opposed the bank's political power and financial influence, but his

veto was based substantially on constitutional grounds, notwithstanding the judgment of prior presidents and congress, not to mention the supreme court's decision upholding the bank's validity. President Jackson argued that the "separation of powers" principle meant that none of the branches of the federal government can pretend to have exclusive or supreme right to settle constitutional differences of opinion among them, since each public officer who takes an oath to support the Constitution swears that he will support it as he understands it, and not as it is understood by others. He further said the opinion of judges has no more authority over congress than the opinion of congress has over judges, and on that point, the president is independent of both of them;

(22) President Andrew Jackson's veto illustrates that every officeholder must reach an independent judgment about the jurisdictional scope of the federal government under the Constitution of the United States and must thereafter act consistently on those judgments;

(23) The Constitution of the United States assures the people and the states that their respective rights and powers will be respected by the federal government;

(24) Each member of the general assembly shall, before they proceed to business, take an oath or affirmation to support the Constitution of Tennessee, and of the United States, and also the following oath: "I _____do solemnly swear (or affirm) that as a member of this General Assembly, I will, in all appointments, vote without favor, affection, partiality, or prejudice; and that I will not propose or assent to any bill, vote, or resolution, which shall appear to me injurious to the people, or consent to any act or thing, whatever, that shall have a tendency to lessen or abridge their rights and privileges, as declared by the Constitution of this state." (Tennessee Constitution, Article X, Section 2);

(25) The people are the ultimate source of human governmental power under our constitutions, and the states, through their elected officers, are dutybound to fulfill their oath of office to preserve the rights of the people, it is therefore long overdue, and therefore urgently necessary, for this state to prescribe the manner in which, under the authority of the Constitutions of the United States and of Tennessee, the people's rights and the state's sovereignty may be asserted as against federal officeholders, whether individually or collectively; and

(26) This act is written to aid the people and the government of this state in the implementation and enforcement of the various provisions of the Constitution of the United States that expressly limit federal power and federal jurisdiction, and in furtherance of the rights of the people as set forth in Article I, Section 1 and Article I, Section 2 of the Constitution of Tennessee.

SECTION 4. As used in this chapter:

(1) "Federal action" includes federal law; a federal agency rule, policy, or standard; an executive order of the president of the United States; an order or decision of a federal court; and the making or enforcing of a treaty; and

(2) "Unconstitutional federal action" means a federal action enacted, adopted, or implemented without authority specifically delegated to the federal government by the people and the states through the United States Constitution.

SECTION 5. This chapter contemplates the review of any federal action to determine whether the action is an unconstitutional federal action. When evaluating a federal action, the general assembly shall consider the plain reading and reasoning of the text of the United States Constitution and the understood definitions at the time of the framing and construction of the Constitution by the framers before making a final declaration of constitutionality, as demonstrated by:

- (1) The ratifying debates in the several states;
- (2) The understanding of the leading participants at the constitutional convention;
- (3) The understanding of the doctrine in question by the constitutions of the several states in existence at the time the United States Constitution was adopted;
- (4) The understanding of the United States Constitution by the first United States congress;
- (5) The opinions of the first chief justice of the United States supreme court;
- (6) The background understanding of the doctrine in question under the English Constitution of the time; and
- (7) The statements of support for natural law and natural rights by the framers and the philosophers admired by the framers.

SECTION 6. It is declared that federal laws, federal executive actions, and federal court opinions must comply with the jurisdictional limitations of the United States Constitution. It is further declared that any federal action outside the enumerated powers set forth in the United States Constitution are in violation of the peace and safety of the people of this state, and therefore, said acts are declared void and must be resisted.

SECTION 7. The proper manner of resistance is a state action of nullification of the federal action.

SECTION 8.

(a) Nullification is the process whereby this state makes an official declaration that:

- (1) A specific federal action has exceeded the prescribed authority under the United States Constitution;

(2) That said action, as being *ultra vires*, will not be recognized as valid within the bounds of this state;

(3) That said action, as being *ultra vires*, is null and void in this state;

(4) That an officeholder, agency, or government employee, whether state, county, or city, serving under the authority of the Constitution of Tennessee shall not assist in any attempted enforcement of said federal action; and

(5) That state or local funds collected under the authority of the Constitution of Tennessee shall not be used to assist in any attempted enforcement of said federal action.

(b) The general assembly has sole authority to prescribe the crimes, penalties, fines, or other consequences of the violation of a bill of nullification by any person found within the boundary of this state. Said consequences must be specified in the bill of nullification before a final vote is taken on its passage.

SECTION 9. State nullification of federal action may be accomplished in any of the following ways:

(1) The governor may, by the governor's own executive authority, issue an executive order nullifying the same, whereby all executive departments of the state are bound by said order;

(2) Any member of the general assembly may introduce a bill of nullification in the general assembly. For any such proposed bill of nullification, the bill is not subject to debate or passage in committees, and proceeds directly to the floor of each house, where said bill shall, within five (5) legislative days, be scheduled for debate on the floor of each house, and thereafter, within three (3) legislative days after the debate is closed, shall be presented for a roll call vote on each floor. The bill, if passed in the same manner as other general law, has the force and effect of law, and becomes effective

immediately upon enactment. The time constraints listed in this subdivision (2) may be changed by majority vote of any house of subsequent general assemblies;

(3) Any court operating under the authority of the Constitution of Tennessee may render a finding or a holding of nullification in any case of which it otherwise has proper venue and jurisdiction, wherein the parties to said case will, upon final judgment, be bound thereby in the same manner as in other cases;

(4) Any combination of ten (10) counties and municipalities may, through the action of the executive or through the action of a majority of the governing legislative body, submit a petition of nullification to the speaker of the house of representatives, with a copy to the office of the attorney general and reporter, and upon satisfactory proof that said petitions are valid, the speaker of the house of representatives shall proceed to introduce the bill and follow the same methods and protocols as described in subdivision (2); and

(5) The signed petitions of two thousand (2,000) registered voters of this state may submit a petition of nullification to the speaker of the house of representatives, with a copy to the office of the attorney general and reporter, and upon satisfactory proof that said signatures are valid, the speaker of the house of representatives shall proceed to introduce the bill and follow the same methods and protocols as described in subdivision (2). Said voter petitions must not be submitted individually, but said petitions must be coordinated and compiled in batches, by county of voter registration, of not less than twenty-five (25) voters per county in a bundled batch.

SECTION 10. Before conducting a roll call vote on the floor of each house of the general assembly, the several committees of the general assembly may debate any bill of nullification, express its approval or disapproval, and add any penalty for violations of the bill. The results of all committee actions, as well as the result of the roll call vote on each house

floor, shall be published in the official records of each house and disseminated to the people in the same manner as with other bills.

SECTION 11. The procedures contained in this chapter are available to challenge any federal action, whether said action is past, present, or future. A bill of nullification must not be rejected because of any perceived statute of limitation or because said federal action was taken in the distant past. Any federal action may be considered, or reconsidered, as the people or their representatives may think proper.

SECTION 12. Regarding the same federal action, a bill of nullification must not be considered by the general assembly more than once each year. If said bill fails, then it may be considered again in any succeeding year, but not more than once per year. If said bill passes, then the provisions of Section 8 become the law of this state.

SECTION 13. Formal pleadings or petitions are not required for a bill of nullification. It is sufficient if the pleading or petition is in substantially the form as set forth below:

Petition for Action Under the

"Restoring State Sovereignty Through Nullification Act."

Regarding your claim that the federal government has exceeded its authority under the U.S. Constitution, please list the following:

1. Date or Year of federal action: _____
2. Identify the federal branch, official, or agency: _____
3. Give the official name of the action, if known. If not known, then give the name by which the action is commonly known or identified: _____

4. Identify the specific action, or part of the action, that you assert is unconstitutional:

Identification of Petitioner (Registered Voter):

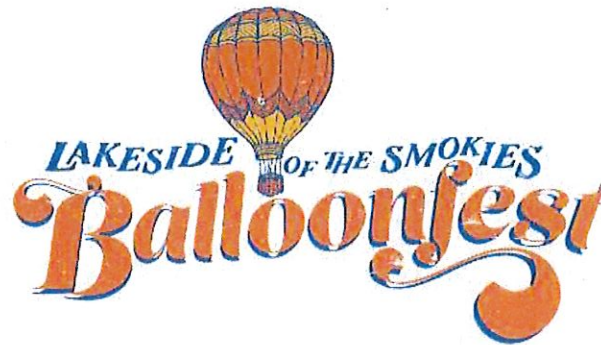
Signature

Printed Name

Street Address, City, County — Must match voter registration.

SECTION 14. If any provision of this act or its application to any person or circumstance is held invalid, then the invalidity does not affect other provisions or applications of the act that can be given effect without the invalid provision or application, and to that end, the provisions of this act are severable.

SECTION 15. This act takes effect upon becoming a law, the public welfare requiring it.



The Lakeside of the Smokies Balloon Festival will take place October 28 & 29, 2023.

The festival is a fundraising event for Jefferson County Festival Charities that gives back to local Jefferson County non-profits through grants, sponsorships and donations. To date the festival has donated over \$10,000 since 2019.

The festival has over 200 volunteers, many of which are local and college aged students gaining valuable experience as well as required hours to complete various courses.

In 2022 there was an estimated attendance of 24,000 people over the two-day event and played a vital role in generating valuable tourism expenditures and tax revenue for Jefferson County, while also providing a wonderful family event to our local communities.

The Festival also acts as a platform to showcase local crafters and artisans, non-profits, and small businesses.

- 18 Hot Air Balloons from Across the Country
- Tethered and Untethered Balloon Rides
- Balloon Glow Light Show
- Food Truck Court
- Live Music
- Children's Activities
- Wine Garden - Appalachia Region Wine Producers Association
- Beer Garden - Knoxville Area Brewers Association
- Antique Tractor Show - TN Smoky Mountains
- Artisan Craft Vendors - Over 50 Vendors both locally and regionally
- Petting Zoo

Festival Director: Jordan Key
Phone Number: 865-674-5276
Email: Jordan@LOTSBalloonFest.com
Website: LOTSBalloonFest.com

Meet Our Consultants!



Wesley Robertson

County Government Consultant

Counties served: Cheatham, Dickson, Houston, Humphreys, Macon, Montgomery, Robertson, Rutherford, Stewart, Sumner, Trousdale, Williamson, Wilson

Wesley joined CTAS in 2011. Previously, he worked for the State of Tennessee Department of Education. Wesley is a people-person and

Enforcement of County's Ethics Policy

In 2023, the legislature amended T.C.A. § 8-17-104. By no later than January 1, 2024, counties are required to notify the State Ethics Commission, either in writing or electronically by email, of the primary person responsible for administering and enforcing the county's ethical standards. The county must also provide the Commission with the person's contact information, including the person's business address, phone number, and email address. The county must notify the Commission of any change in such responsibility within 30 calendar days of such change and must provide the name and contact information for an interim official serving in this capacity until such time as a permanent successor can be identified.

Because there is no single person in the county that has statutory authority to administer and enforce the county's ethical standards, CTAS suggests that counties name either the County Attorney or the County Mayor.

Subdivision Participation and Release Form for Food City Settlement

Governmental Entity:
Authorized Signatory:
Address 1:
Address 2:
City, State, Zip:
Phone:
Email:

The governmental entity identified above (“Governmental Entity”), in order to obtain and in consideration for the benefits provided to the Governmental Entity pursuant to the Settlement Agreement with K-VA-T Food Stores, Inc. (d/b/a Food City) (“Food City Settlement”), and acting through the undersigned authorized official, hereby elects to participate in the Food City Settlement, release all Released Claims against all Released Entities, and agrees as follows:

1. The Governmental Entity is aware of and has reviewed the Food City Settlement, understands that all terms in the Participation and Release Form have the meanings defined therein, and agrees that by executing this Participation and Release Form, the Governmental Entity elects to participate in the Food City Settlement and become a Participating Subdivision as provided therein.

2. The Governmental Entity agrees to the terms of the Food City Settlement pertaining to Participating Subdivisions as defined therein.

3. By agreeing to the terms of the Food City Settlement and becoming a Releasor, the Governmental Entity is entitled to the benefits provided therein, including the monetary payment set out in Exhibit F to be paid after the Effective Date.

4. The Governmental Entity agrees to use any monies it receives through the Food City Settlement solely for the purposes provided therein.

5. The Governmental Entity submits to the jurisdiction of the Knox County Circuit Court, where the Consent Judgment is to be filed, for purposes limited to that court’s role as provided in, and for resolving disputes to the extent provided in, the Food City Settlement.

6. The Governmental Entity has the right to enforce the Food City Settlement as provided therein.

7. The Governmental Entity, as a Participating Subdivision, hereby becomes a Releasor for all purposes in the Food City Settlement, including without limitation all provisions of Section IX (Release), and along with all departments, agencies, divisions, boards, commissions, districts, instrumentalities of any kind and attorneys, and any person in their official capacity elected or appointed to serve any of the foregoing and any agency, person, or other entity claiming by or through any of the foregoing, and any other entity identified in the definition of Releasor, provides for a release to the fullest extent of its authority. As a Releasor, the Governmental Entity hereby absolutely, unconditionally, and irrevocably covenants not to bring, file, or claim, or to cause, assist, or permit to be brought, filed, or claimed, or to otherwise seek to establish liability for any Released Claims against any Released Entity in any forum whatsoever. The releases provided for in the Food City Settlement are intended by the Parties to be broad and shall be interpreted so as to give the Released Entities the broadest possible bar against any liability relating in any way to Released Claims and extend to the full extent of the power of the Governmental Entity to release claims. The Food City Settlement shall be a complete bar to any Released Claims.

8. The Governmental Entity hereby takes on all rights and obligations of a Participating Subdivision as set forth in the Food City Settlement.

9. In connection with the releases provided for in the Food City Settlement, each Governmental Entity expressly waives, releases, and forever discharges any and all provisions, rights, and benefits conferred by any law of any state or territory of the United States or other jurisdiction, or principle of common law. A Releasor may hereafter discover facts other than or different from those which it knows, believes, or assumes to be true with respect to the Released Claims, but each Governmental Entity hereby expressly waives and fully, finally, and forever settles, releases, and discharges upon the Effective Date, any and all Released Claims that may exist as of such date but which Releasors do not know or suspect to exist, whether through ignorance, oversight, error, negligence, or through no fault whatsoever, and which, if known, would materially affect the Governmental Entities' decision to participate in the Food City Settlement.

10. Nothing herein is intended to modify in any way the terms of the Food City Settlement, to which Governmental Entity hereby agrees. To the extent this Participation and Release Form is interpreted differently from the Food City Settlement in any respect, the Food City Settlement controls.

I have all necessary power and authorization to execute this Participation and Release Form on behalf of the Governmental Entity.

Signature: _____

Name: _____

Title: _____

Date: _____

Governmental Entity Contacts for Payment Information

K-VA-T will be directly paying certain Participating Subdivisions their Food City Subdivision Payment. Please provide the following information for two contacts who, upon request, can provide payment information for the Governmental Entity:

Contact #1:

Name: _____

Telephone number: _____

Email address: _____

Contact #2:

Name: _____

Telephone number: _____

Email address: _____

Food City Settlement: Summary for Tennessee Counties

Tennessee and a coalition of litigating subdivisions have reached a settlement agreement with K-VA-T Food Stores, Inc., commonly known as Food City, arising out of Food City's conduct relating to the sale of opioids. As you may know, Food City is a grocery store chain that operates primarily in East Tennessee.

The \$44.5 million settlement addresses the claims of all public entities in Tennessee, with a structure that generally follows the one used in the national opioid agreements. Settlement funds are allocated as follows: \$6,000,000 in direct payments to Knoxville,¹ counties in East Tennessee, and a handful of counties in Middle Tennessee that either have a Food City location or that were litigating against Food City as of December 2022 (collectively the "Food City Subdivisions"); \$6,000,000 to the State's General Fund; \$28,000,000 to the State's Opioid Abatement Fund; and \$4,500,000 to litigation fees and costs.

- The \$28,000,000 directed to the State's Opioid Abatement Fund will be paid in five \$5,600,000 installments annually, beginning in 2025. By statute, 35% of the funds paid into the Opioid Abatement Fund will be distributed to the State's counties to be spent on future opioid abatement and remediation. All 95 counties will get an allocation. A county does not need to be a "Food City Subdivision" or to sign-on to this agreement to receive its share of these funds. The county allocation percentages for these distributions will be the same as those set for other settlements addressed by the opioid settlement statutes and the Tennessee State-Subdivision Opioid Abatement Agreement. The remaining amounts paid into the Opioid Abatement Fund will be spent at the Opioid Abatement Council's discretion.
- The \$6,000,000 allocated to Food City Subdivisions will likely be paid in early 2024, with each participating Food City Subdivision receiving its full payment at that time. The Food City Subdivisions eligible to receive a portion of this \$6 million are: the City of Knoxville and the following counties: Anderson, Bledsoe, Blount, Bradley, Campbell, Carter, Claiborne, Cocke, Cumberland, Franklin, Grainger, Greene, Grundy, Hamblen, Hamilton, Hancock, Hawkins, Jefferson, Johnson, Knox, Loudon, Marion, McMinn, Meigs, Monroe, Morgan, Polk, Putnam, Rhea, Roane, Scott, Sevier, Sequatchie, Sullivan, Unicoi, Union, and Washington.
- This Settlement Agreement is contingent upon a declaration of a statewide opioid settlement release by the Attorney General, with the approval of the Governor and Comptroller. This declaration will release all State and Subdivision claims against Food City. A statute allowing for such a release for this settlement was enacted earlier this year and the declaration is expected to be issued shortly. (Statutory releases have also been used for the other opioid settlements in order to maximize payments.) The settlement will become effective upon the court's entry of a consent judgment.
- The Food City Settlement Agreement, the Tennessee State-Subdivision Agreement, the FAQs, and additional information can be found on the Attorney General website: <https://www.tn.gov/attorneygeneral/working-for-tennessee/filings-of-interest/opioids.html>.

¹ Knoxville is a plaintiff in the existing subdivision lawsuit against Food City.

FAQs for Tennessee's Food City Settlement

As a guide to the Tennessee settlement with K-VA-T Food Stores, Inc., which does business as Food City, information about the agreement is set out below in a Frequently Asked Questions format. The settlement agreement¹ and other information can be found on the Tennessee Attorney General's opioid settlement webpage: [Opioid Settlements \(tn.gov\); \(https://www.tn.gov/attorneygeneral/working-for-tennessee/filings-of-interest/opioids.html\)](https://www.tn.gov/attorneygeneral/working-for-tennessee/filings-of-interest/opioids.html).

1. *How is the Food City settlement similar to the national settlements?*

While the Food City settlement is a one-state agreement, the structure generally follows the national settlements with opioid manufacturers, distributors, and pharmacies. The \$40 million in abatement funds are split three ways: 15% paid directly to subdivisions; 15% paid to the State's General Fund; and 70% paid into the State's Opioid Abatement Fund. By statute, 35% of the Opioid Abatement Fund payment will be allocated to the State's 95 counties. The rules regarding the use of the settlement funds are generally the same as with the national agreements.

2. *How is the Food City settlement different from the national settlements?*

There are two key differences between the Food City settlement and the national settlements. First, the Food City agreement is entirely contingent on a statutory bar of public entity claims. Second, the direct payments to subdivisions are generally limited to Knoxville and counties in East Tennessee, where Food City stores are located.

While the national settlements have a complicated mix of incentives and penalties to encourage the resolution of governmental claims, the Food City agreement simply requires that a declaration of a statewide opioid settlement agreement release be issued in order for the settlement to become effective and for full payments to be made. As a practical matter, this is not a significant difference because Tennessee has used such a statutory bar in the national agreements to earn the maximum payments in those settlements. A statute allowing for such a statewide release of public entity claims for this settlement was enacted earlier this year and the declaration is expected to be issued shortly by the Attorney General, with the approval of the Governor and Comptroller.

Food City is a regional grocery and pharmacy chain and doesn't have a statewide presence in Tennessee. Almost all its stores in the state are in East Tennessee, with a couple in eastern Middle Tennessee. Because of this regional impact, the direct payments to subdivisions are focused on subdivisions in that region. (However, as addressed in FAQ #7 below, the county share of the Abatement Fund payments is allocated among all 95 counties, as with other settlements.)

3. *Which local governments are eligible to receive direct payments to subdivisions?*

The local governments receiving direct subdivision payments are the East Tennessee counties plus four Middle Tennessee counties that either have a Food City pharmacy or have filed suit against the company. Additionally, Knoxville will receive a direct subdivision payment as it is also a plaintiff in an existing lawsuit against the company. Knoxville and these counties are

¹ The terms of the settlement agreement are controlling and are not in any way affected by this document.

“Food City Subdivisions” in the settlement agreement, each with a “Food City Subdivision Allocation” of the “Food City Subdivision Payment.”² The list of counties receiving these payments are:

Anderson	Cumberland	Hawkins	Meigs	Scott
Bledsoe	Franklin	Jefferson	Monroe	Sevier
Blount	Grainger	Johnson	Morgan	Sequatchie
Bradley	Greene	Knox	Polk	Sullivan
Campbell	Grundy	Loudon	Putnam	Unicoi
Carter	Hamblen	Marion	Rhea	Union
Claiborne	Hamilton	McMinn	Roane	Washington
Cocke	Hancock			

4. *How much will each Food City Subdivision be paid from the Food City Subdivision Payment?*

The total Food City Subdivision Payment is \$6 million. The allocation percentage and payment amount for each Food City Subdivision is listed in Exhibit F to the settlement agreement. (The allocation percentages were calculated using the same formula used for allocating county shares of the Opioid Abatement Fund, set out in the Tennessee State-Subdivision Agreement.) A copy of Exhibit F is **Attachment 1** to this document.

5. *When will the Food City Subdivision Payments be made to the Food City Subdivisions?*

The full amount of the Food City Subdivision Payment is being made at one time, 45 days after the entry of the Consent Judgment by the court approving the settlement. If things stay on track, the judgment will likely be entered by the end of the year with the payments following in early 2024. There is not a settlement administrator, so the payments will come directly from the company. The Participation Forms for the Food City Subdivisions request contact information so the company can reach out to receive payment instructions.

6. *What does a Food City Subdivision have to do to receive its direct payment?*

To receive a Subdivision Payment, a Food City Subdivision must join the settlement as set out in Section VII of the agreement. The joinder requirements and process are slightly different for Food City Subdivisions that are a party to the existing lawsuit against Food City³ (“Litigating Subdivisions”) compared to those that are not Litigating Subdivisions. However, all Food City Subdivisions are being asked to complete a Participation Form. The form is Exhibit E to the settlement agreement and a copy is **Attachment 2** to this document.

² The Food City Subdivision Payment is the equivalent of the Subdivision Fund payment in the national settlement agreements with other companies.

³ *Anderson County, et al., v. Bearden Healthcare Associates, Inc., et al.*, Sevier County Circuit Court Case No. 78CC1-2022-CV-138-III.

- Food City Subdivisions that are Litigating Subdivisions: Food City Subdivisions that are Litigating Subdivisions⁴ have the resolution of their claims directly addressed in the settlement agreement. They are parties to the agreement and join the settlement through their litigating counsel signing the agreement. However, to provide contact information for payment and other documentation, Litigating Subdivisions are also being asked to provide Participation Forms. Completed forms should be sent to: J. Gerard Stranch, IV at: gstranch@stranchlaw.com.

- Food City Subdivisions that are not Litigating Subdivisions: Food City Subdivisions that are not Litigating Subdivisions⁵ will need to complete a Participation Form to formally join the settlement and receive a Subdivision Payment. Completed forms should be sent to Daimon Duggar at the Attorney General’s Office at: Daimon.Duggar@ag.tn.gov.

Both sets of completed forms will be shared with the other parties and become part of the agreement upon the settlement becoming effective.

7. *How much will each county receive through the Opioid Abatement Fund?*

All Tennessee counties will receive disbursements through the Opioid Abatement Fund, just as with the national settlements. The allocation percentages for each county are the same as those used for all county payments from the Abatement Fund. As with the other agreements, 35% of the funds paid into the Abatement Fund are directed to the counties to be spent on future opioid abatement expenditures approved by the Opioid Abatement Council. The remaining 65% of the funds will be allocated by the Opioid Abatement Council.

The scheduled payments by the company to the Opioid Abatement Fund are made annually from 2025-2029 as set out in the chart below. These figures assume all payments are made as scheduled. The actual amounts disbursed may be slightly lower to reflect the administrative costs of the Council. The county share of these Abatement Fund payments will likely be combined with funds from other settlements being disbursed by the Council and on a schedule determined by the Council.

Food City Abatement Fund Payments

Payment Year	Total Abatement Fund Payment	65% Share Allocated by Council	County 35% Share of Payment
2025	\$5,600,000.00	\$3,640,000.00	\$1,960,000.00
2026	\$5,600,000.00	\$3,640,000.00	\$1,960,000.00
2027	\$5,600,000.00	\$3,640,000.00	\$1,960,000.00
2028	\$5,600,000.00	\$3,640,000.00	\$1,960,000.00
2029	\$5,600,000.00	\$3,640,000.00	\$1,960,000.00
Total	\$28,000,000.00	\$18,200,00.00	\$9,800,000.00

⁴ These Litigating Subdivisions are: the City of Knoxville and the following counties: Anderson, Bledsoe, Bradley, Claiborne, Cocke, Franklin, Grainger, Grundy, Knox, Loudon, Marion, McMinn, Meigs, Monroe, Polk, Rhea, Roane, Sevier, Sequatchie, and Union.

⁵ The non-Litigating counties that need to complete and return Participation Forms to formally join the settlement are: Blount, Campbell, Carter, Cumberland, Greene, Hamblen, Hamilton, Hancock, Hawkins, Jefferson, Johnson, Morgan, Putnam, Scott, Sullivan, Unicoi, and Washington.

Because the Abatement Fund county allocation percentages will be updated every four years, calculations of future payments are just estimates. A county can determine its estimated Food City Abatement Fund payments by taking the relevant dollar amount from the last column and multiplying it by the county's Opioid Abatement Fund allocation percentage. A list of these allocation percentages is **Attachment 3** to this document. For example, Anderson County's allocation percentage is 1.3529267%, so its estimated Food City Opioid Abatement Fund payment in 2025 would be 1.3529267% of \$1,960,000.00, which is \$26,517.36. Additional information regarding payments from the Opioid Abatement Fund can be found in the Tennessee Opioid Settlement Guide for Local Governments.⁶

8. *How can the settlement payments be used?*

As with the national settlements, there are differences in how the direct payments to Food City subdivisions and the county payments from the Opioid Abatement Fund may be used. Please refer to the use of payment subsections of Section IV of the Tennessee Opioid Settlement Guide for details. The Food City settlement uses the same definition of "Opioid Remediation" used in the national agreements, including the initial settlements with the distributors and J&J.

The Food City settlement is different from the national agreements in that outside counsel attorneys' fees and litigation costs cannot be paid from Subdivision Payments. Such payments are discouraged, but technically possible, in the national agreements. In the Food City agreement, all fees and costs for the active litigation against the company are addressed through a separate cost and fee fund.

9. *What are the reporting requirements for the use of funds?*

Reporting requirements for the county allocations from the Opioid Abatement Fund will be the same as for all other amounts paid to counties from the Abatement Fund. See Section IV. B.5 in the Tennessee Opioid Settlement Guide for details.

The settlement agreement does not have a reporting requirement for the direct payments to Food City Subdivisions. However, as has been the case with other settlements, there is a good possibility that there will be inquiries by the press, public interest groups, and others concerning how settlement funds are used.

⁶ The Tennessee Opioid Settlement Guide can be found of the Attorney General's opioid settlement webpage.

Attachment 1

Food City Subdivision Name	Food City Subdivision Allocation Percentage	Food City Subdivision
Anderson County	3.1395348837%	\$ 188,372.09
Bledsoe County	0.5116279070%	\$ 30,697.67
Blount County	4.7674418605%	\$ 286,046.51
Bradley County	3.3953488372%	\$ 203,720.93
Campbell County	1.7441860465%	\$ 104,651.16
Carter County	1.8837209302%	\$ 113,023.26
Claiborne County	1.2558139535%	\$ 75,348.84
Cocke County	1.5116279070%	\$ 90,697.67
Cumberland County	2.1860465116%	\$ 131,162.79
Franklin County	1.4418604651%	\$ 86,511.63
Grainger County	0.8372093023%	\$ 50,232.56
Greene County	2.4651162791%	\$ 147,906.98
Grundy County	0.6279069767%	\$ 37,674.42
Hamblen County	2.1627906977%	\$ 129,767.44
Hamilton County	11.1395348837%	\$ 668,372.09
Hancock County	0.2558139535%	\$ 15,348.84
Hawkins County	2.1395348837%	\$ 128,372.09
Jefferson County	1.7906976744%	\$ 107,441.86
Johnson County	0.5116279070%	\$ 30,697.67
Knox County	18.6046511628%	\$ 1,116,279.07
Loudon County	1.8139534884%	\$ 108,837.21
Marion County	1.0697674419%	\$ 64,186.05
McMinn County	1.9069767442%	\$ 114,418.60
Meigs County	0.4418604651%	\$ 26,511.63
Monroe County	1.5813953488%	\$ 94,883.72
Morgan County	0.9069767442%	\$ 54,418.60
Polk County	0.5813953488%	\$ 34,883.72
Putnam County	2.6046511628%	\$ 156,279.07
Rhea County	1.1860465116%	\$ 71,162.79
Roane County	2.2558139535%	\$ 135,348.84
Scott County	0.7906976744%	\$ 47,441.86
Sevier County	3.6744186047%	\$ 220,465.12
Sequatchie County	0.5813953488%	\$ 34,883.72
Sullivan County	5.4418604651%	\$ 326,511.63
Unicoi County	0.6744186047%	\$ 40,465.12
Union County	0.7674418605%	\$ 46,046.51
Washington County	3.9302325581%	\$ 235,813.95
Knoxville	7.4186046512%	\$ 445,116.28
	100.0000000000%	\$ 6,000,000.00

Attachment 2

Exhibit E

Subdivision Participation and Release Form for Food City Settlement

Governmental Entity:
Authorized Signatory:
Address 1:
Address 2:
City, State, Zip:
Phone:
Email:

The governmental entity identified above (“Governmental Entity”), in order to obtain and in consideration for the benefits provided to the Governmental Entity pursuant to the Settlement Agreement with K-VA-T Food Stores, Inc. (d/b/a Food City) (“Food City Settlement”), and acting through the undersigned authorized official, hereby elects to participate in the Food City Settlement, release all Released Claims against all Released Entities, and agrees as follows:

1. The Governmental Entity is aware of and has reviewed the Food City Settlement, understands that all terms in the Participation and Release Form have the meanings defined therein, and agrees that by executing this Participation and Release Form, the Governmental Entity elects to participate in the Food City Settlement and become a Participating Subdivision as provided therein.

2. The Governmental Entity agrees to the terms of the Food City Settlement pertaining to Participating Subdivisions as defined therein.

3. By agreeing to the terms of the Food City Settlement and becoming a Releasor, the Governmental Entity is entitled to the benefits provided therein, including the monetary payment set out in Exhibit F to be paid after the Effective Date.

4. The Governmental Entity agrees to use any monies it receives through the Food City Settlement solely for the purposes provided therein.

5. The Governmental Entity submits to the jurisdiction of the Knox County Circuit Court, where the Consent Judgment is to be filed, for purposes limited to that court’s role as provided in, and for resolving disputes to the extent provided in, the Food City Settlement.

6. The Governmental Entity has the right to enforce the Food City Settlement as provided therein.

7. The Governmental Entity, as a Participating Subdivision, hereby becomes a Releasor for all purposes in the Food City Settlement, including without limitation all provisions of Section IX (Release), and along with all departments, agencies, divisions, boards, commissions, districts, instrumentalities of any kind and attorneys, and any person in their official capacity elected or appointed to serve any of the foregoing and any agency, person, or other entity claiming by or through any of the foregoing, and any other entity identified in the definition of Releasor, provides for a release to the fullest extent of its authority. As a Releasor, the Governmental Entity hereby absolutely, unconditionally, and irrevocably covenants not to bring, file, or claim, or to cause, assist, or permit to be brought, filed, or claimed, or to otherwise seek to establish liability for any Released Claims against any Released Entity in any forum whatsoever. The releases provided for in the Food City Settlement are intended by the Parties to be broad and shall be interpreted so as to give the Released Entities the broadest possible bar against any liability relating in any way to Released Claims and extend to the full extent of the power of the Governmental Entity to release claims. The Food City Settlement shall be a complete bar to any Released Claims.

8. The Governmental Entity hereby takes on all rights and obligations of a Participating Subdivision as set forth in the Food City Settlement.

9. In connection with the releases provided for in the Food City Settlement, each Governmental Entity expressly waives, releases, and forever discharges any and all provisions, rights, and benefits conferred by any law of any state or territory of the United States or other jurisdiction, or principle of common law. A Releasor may hereafter discover facts other than or different from those which it knows, believes, or assumes to be true with respect to the Released Claims, but each Governmental Entity hereby expressly waives and fully, finally, and forever settles, releases, and discharges upon the Effective Date, any and all Released Claims that may exist as of such date but which Releasors do not know or suspect to exist, whether through ignorance, oversight, error, negligence, or through no fault whatsoever, and which, if known, would materially affect the Governmental Entities' decision to participate in the Food City Settlement.

10. Nothing herein is intended to modify in any way the terms of the Food City Settlement, to which Governmental Entity hereby agrees. To the extent this Participation and

Release Form is interpreted differently from the Food City Settlement in any respect, the Food City Settlement controls.

I have all necessary power and authorization to execute this Participation and Release Form on behalf of the Governmental Entity.

Signature: _____

Name: _____

Title: _____

Date: _____

Governmental Entity Contacts for Payment Information

K-VA-T will be directly paying certain Participating Subdivisions their Food City Subdivision Payment. Please provide the following information for two contacts who, upon request, can provide payment information for the Governmental Entity:

Contact #1:

Name: _____

Telephone number: _____

Email address: _____

Contact #2:

Name: _____

Telephone number: _____

Email address: _____

Attachment 3

Tennessee Initial Opioid Abatement Fund County Allocation Percentages

County	Allocation Percentage
Anderson	1.3529267%
Bedford	0.7147711%
Benton	0.2558695%
Bledsoe	0.2225720%
Blount	2.0533524%
Bradley	1.4648524%
Campbell	0.7492480%
Cannon	0.2830317%
Carroll	0.3845316%
Carter	0.8133771%
Cheatham	0.9247968%
Chester	0.2164707%
Claiborne	0.5410868%
Clay	0.1396219%
Cocke	0.6453452%
Coffee	0.9292878%
Crockett	0.1655486%
Cumberland	0.9377659%
Davidson	10.8999846%
Decatur	0.1784083%
DeKalb	0.3791980%
Dickson	0.9733390%
Dyer	0.4779140%
Fayette	0.5229554%
Fentress	0.3672900%
Franklin	0.6164429%
Gibson	0.6441719%
Giles	0.4460273%
Grainger	0.3563783%
Greene	1.0622152%
Grundy	0.2677408%
Hamblen	0.9270873%
Hamilton	4.7857829%
Hancock	0.1108552%
Hardeman	0.3326917%
Hardin	0.4285971%
Hawkins	0.9214592%
Haywood	0.1952676%
Henderson	0.3890979%
Henry	0.4744302%

Hickman	0.4816033%
Houston	0.1578236%
Humphreys	0.2902618%
Jackson	0.2202072%
Jefferson	0.7742937%
Johnson	0.2220085%
Knox	7.9971725%
Lake	0.1130733%
Lauderdale	0.3225823%
Lawrence	0.6708883%
Lewis	0.2126860%
Lincoln	0.4758274%
Loudon	0.7783832%
Macon	0.3743831%
Madison	1.1728499%
Marion	0.4562305%
Marshall	0.5351692%
Maury	1.3766506%
McMinn	0.8186667%
McNairy	0.3515796%
Meigs	0.1905215%
Monroe	0.6757426%
Montgomery	3.1176576%
Moore	0.0950776%
Morgan	0.3914142%
Obion	0.4278681%
Overton	0.3774135%
Perry	0.1400999%
Pickett	0.0775687%
Polk	0.2477589%
Putnam	1.1154615%
Rhea	0.5123362%
Roane	0.9738860%
Robertson	1.2118923%
Rutherford	4.8157438%
Scott	0.3389911%
Sequatchie	0.2451811%
Sevier	1.5771190%
Shelby	11.3894382%
Smith	0.3466744%
Stewart	0.2587489%
Sullivan	2.3419111%
Sumner	2.8691118%
Tipton	0.8476023%
Trousdale	0.2031046%
Unicoi	0.2910812%

Union	0.3348429%
Van Buren	0.0893332%
Warren	0.6471045%
Washington	1.6866631%
Wayne	0.2500918%
Weakley	0.4660285%
White	0.4417949%
Williamson	2.4813940%
Wilson	2.1692092%
Total	100.0000000%



JEFFERSON COUNTY SHERIFF'S OFFICE

Jeff Coffey
Sheriff

July 19, 2023

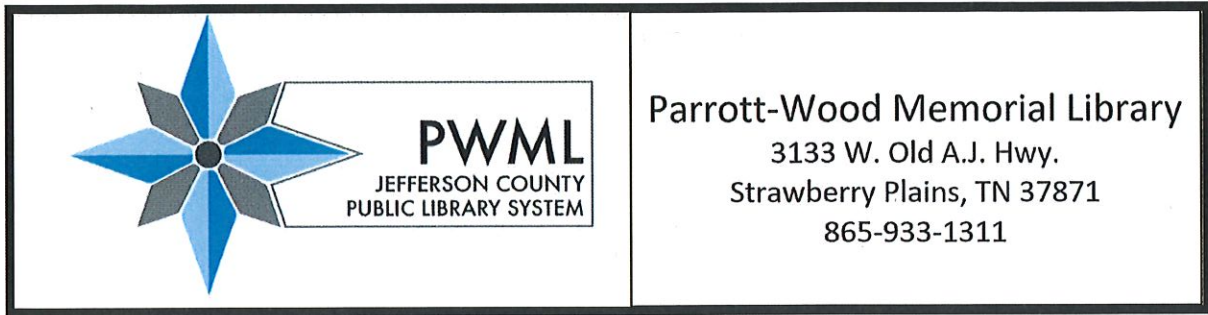
Jessica Elder
Jefferson County Finance Director
P.O. Box 1749
Dandridge, Tennessee 37725

The Jefferson County Sheriff's Office has the following vehicle no longer in use and would request the County Commission to surplus it to White Pine School.

2011 Dodge Charger 2B3CL1CGXBH574527.

Thank you,


Jeff Coffey
Sheriff



9/7/2023

To whom it concerns:

We need to surplus the following items The camera system is broken and the desk is falling apart and would like the county to dispose of these items.

Altra Chadwick Collection Corner Desk	Chadwick	1	8/3/2017	Staples	PLA0039755
Altra Chadwick Collection Hutch	Chadwick	1	8/3/2017	Staples	PLA0039753
Camera System with (8 cameras)	Arris	B89BPG4BN341549	1/25/2018	Advanced Security Concepts	PLA0039755

Sincerely,

Donna Phillips, Director

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
danmemliblibrary@gmail.com



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

September 7, 2023

To Whom It May Concern:

Dandridge Memorial Library would like permission to declare five items as salvage. These two tables, a computer monitor, childrens' chair and all-in-one printer, all of which have broken or been replaced.

These items may be disposed of as the county sees fit.

Sincerely,



Bethany Jones

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 ?		accent table	none	none	1986?	
1	HP	all in one	OfficeJet Pro 8610 #A7F64A#B1H	CN5B2FWOWH	2016	
1	Pillowfort	childrens chair	Lounge Chair	none	2020	
1	HP	computer monitor	V193b	3CQ53932SM	2016	
1	Southgate Woodwork	foyer table	none	none	2012	

Application for a Beer Permit
Jefferson County
State of Tennessee

Rect# 80
0120439

10/16/23

Application for (check one)

- ON PREMISES PERMIT
 OFF PREMISES PERMIT
 ON AND OFF PREMISES PERMIT
 MANUFACTURER'S OR DISTRIBUTOR'S PERMIT
 SPECIAL EVENTS PERMIT

I HEREBY MAKE APPLICATION FOR A PERMIT TO SELL, STORE, MANUFACTURE, OR DISTRIBUTE BEER OR OTHER BEVERAGES AUTHORIZED TO BE SOLD, STORED, MANUFACTURED OR DISTRIBUTED UNDER THE PROVISIONS OF TENNESSEE CODE ANNOTATED §§ 57-5-101 ET SEQ. AND BASE MY APPLICATION UPON THE ANSWERS TO THE FOLLOWING QUESTIONS:

1. Full name of applicant (owner of business) Jordan Marie Key

2. Type of applicant (check one): *Person* *Firm* *Corporation* *Syndicate*
Joint Stock Company *Association*

3. List all persons, firms, corporations, joint-stock companies, syndicates, or associations having at least a 5% ownership interest in the business (attach additional sheet if needed).

1) _____ 3) _____ 5) _____
2) _____ 4) _____ 6) _____

(If the owner is an individual, answer questions 4, 5, and 6. Otherwise, proceed to question 7.)

4. What is your present home address? 1116 Hill Street Dandridge, TN 37725

5. Previous address(es) (within last 10 years) 1) 1053 Old Witt Rd. Morristown, TN 37813

2) 3504 Curtis Lane Knoxville, TN 37918

6. Date of Birth: 08/14/1998 Home Phone: 865-951-4936 Other Phone: _____

7. Under what name will the business operate? Jefferson County Festival Charities

8. Business address and telephone number or geographical location of business.

Business Address: Same as above

Business Phone: Same as above

9. Specify the identity and address of the person to receive annual tax notices and any other communications.

Name Jordan Marie Key

Address 1116 Hill St. Dandridge, TN 37725

10. Give the name and address of real estate (property) owner if other than business owner.

Name Danny Shrader

Address 318 Nursery Rd Dandridge, TN 37725

11. Will permit be used to operate two or more restaurants or other businesses within the same building? Yes No Specify Number and list (on an attached sheet) the names of the restaurants or other businesses. Describe all locations:

12. Give name, date of birth and address of manager other than applicant:

Name N/A

Date of Birth

Address

13. Has any person having at least a 5% ownership interest, any manager listed in response to question 12, or any other employee of the business been convicted of any violation of the beer or alcoholic beverage laws or any crime (other than minor traffic violations) within the last ten (10) years? Yes No If Yes, give particulars of each charge, court, and date convicted.

14. Have you or your organization ever had a beer permit revoked, suspended, or denied in the State of Tennessee? Yes No If Yes, specify where, when, and why.

15. Give the name, relationship to applicant (if applicable) and address of the former beer permittee at this location: Name Sarah Mills Relationship to Applicant Former Director
Address

16. What is the name and address of the church (or other place of worship nearest to your business)?
Church or Place of Worship Name Oakland United Methodist Church
Address 158 W. Dumplin Valley Rd. Jefferson City, 37760

Jefferson County has adopted a rule of forbidding the sale, storage and manufacture of beer and like beverages within 2,000 feet (or some lesser distance) of schools, churches and other places of public gathering.

17. What is the name and address of the school nearest to your business?

School Name Patriot Academy

Address 419 W. Dumplin Valley Rd Dandridge, TN 37725

18. What is the name of the owner and address of the nearest residential dwelling to your business?

Nearest Residential Owner Daniel Shrader

Address 318 Nursery Rd Dandridge, TN 37725

Jefferson County has adopted a rule of forbidding the sale of beer and like beverages within 300 feet (or some lesser distance) of a residential dwelling if the owner of the dwelling objects to the issuance of a beer permit.

I certify that I am knowledgeable of the laws prohibiting the sale of beer to minors and that this application contains true information to the best of my knowledge and belief. I am also aware that I shall not be issued a permit or my permit shall be revoked if my business location causes traffic congestion or interferes with schools, churches, or other place so public gathering, or otherwise interferes with public health, safety and morals.

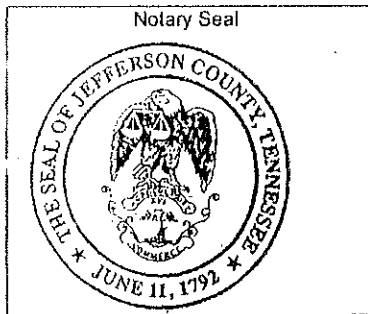
Jordan Key

Signature of Applicant/Owner (or Authorized Corporate Officer)

Sworn to and subscribed before me this 17th day of August, 20 23

[Signature]
Signature Notary Public

Commission Expires: 9-1-26



NOTICE: A non-refundable \$250 fee must accompany this application. If the application is approved you are required to provide documentation of sales tax registration to the County within ten days of approval. Any applicant making any false statement in this application shall forfeit his permit and shall not be eligible to receive any permit for a period of ten years.

A privilege tax of \$100 is imposed on the business of selling, distributing, storing or manufacturing beer in this state effective January 1, 1994 and each successive January 1st. Any holder of a beer permit issued after January 1, 1994 shall pay a pro rata portion of this annual tax when the permit is issued.

APPLICATION FEE. Each applicant is required to pay an application fee of \$250 to the County in which the business is located prior to consideration of an application to sell beer. No portion of this fee can be refunded to the applicant regardless of whether the application is approved or denied.
T.C.A. §57-5-104(a). An application can be denied on the basis that it does not meet the requirements of state and local statutes.