

AGENDA

- I. CALL TO ORDER**
- II. ROLL CALL**
- III. PRAYER**
- IV. PLEDGE OF ALLEGIANCE**
- V. APPROVAL & CORRECTIONS OF THE AGENDA**
- VI. APPROVAL OF MINUTES**
 - a. Regular Quarterly Session for Jefferson County Board of Commissioners on Monday, October 16, 2023 (Handout)
 - b. Jefferson County Beer Board on Monday, October 16, 2023 (Handout)
 - c. Special Called Session for Jefferson County Board of Commissioners on Monday, December 11, 2023 (Handout)
- VII. 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".
- VIII. PROCLAMATIONS & COURTESY RESOLUTIONS**
 - a. Grateful Nation Project John W. Watkins
- IX. APPROVAL OF NOTARIES & BONDS (Handout)**
- X. NOMINATING COMMITTEE/ELECTION OF COMMITTEES, BOARDS & COMMISSIONS**
- XI. REPORTS FROM ELECTED OFFICIALS, DEPARTMENT HEADS, OTHERS**
 - a. **County Mayor – Mark Potts**
 - i. Mayoral Appointments
 - a. E-911 Board – Dean Ballinger March 2024 - October 2028
 - ii. Resolution 2023-64 FY 2024 CDBG Grant Application

iii. Resolution 2023-65 FY 2024 HOME Application

iv. Resolution 2023-71 Planning Grant Application

b. Chairman's Comments – Jimmy Carmichael

c. 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)

i. Acceptance of new roads

d. Register of Deeds – Ed Stiner (Handout)

e. Sheriff's Department – Jeff Coffey (Handout)

f. Assessor of Property – Susan Gass (Handout)

i. 5 Year Reappraisal Plan

g. County Trustee – Jennifer Boling Hall (Handout)

h. Jefferson County Constables – Jacob Thompson

b. County Attorney

c. Department/Director Reports

a. Building Inspector – Rob Wilson (Handout)

b. Sanitation Department – David Gaut

c. Department of Education – Dr. Tommy Arnold (Handout)

i. Resolution 2023-121 Surplus (**For Information Only**)

d. Emergency Communications District – Justin Crowther (Handout)

e. Emergency Medical Services – Brad Phillips

f. Environmental – Tom Carter (Handout)

g. Finance Department – Jessica Elder

i. November 2023 Financials

ii. Grant Policy & Procedure

a. Grant Request Form

- 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)

d. Reports of Committees, Boards & Commissions, Other

a. Budget Committee

i. Budget amendments County

- Fund 101 #15, Items 1-2
- Fund 101 #16, Item 1
- Fund 101 #17, Item 1
- Fund 116 #3, Item1
- Fund 207 #2, Item 1

ii. Budget Amendments School

- Fund 141 # 11, Item 1
- Fund 141 #12, Item 1
- Fund 142 #6, Item 1

iii. Resolution 2023-68 – New Wheel Tax Resolution

iv. 4.2 Fixed Asset Policy Update

v. Interlocal Cooperative Purchasing Agreement Required

- Contracts Attached & Signed Agreements Required
 - HGAC
 - BuyBoard
- Approval Only Required
 - NPP.Gov
 - Naspo Value Point
 - Savvik Buying Group

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 (Handout)
 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
 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)

XII. OLD BUSINESS

- a. Resolution 2023-49 Special Uses and Special Use Permits
- b. Resolution 2023-62 BESS A1-I2 Zoning

XIII. NEW BUSINESS

a. Surplus Resolutions

- i. Resolution 2023-54 Jefferson City Library Surplus & Dispose
- ii. Resolution 2023-56 Jefferson City Library Surplus & Donate
- iii. Resolution 2023-59 Parrott-Wood Library Surplus & Donate
- iv. Resolution 2023-60 Parrott-Wood Library Surplus & Dispose
- v. Resolution 2023-61 Parrott-Wood Library Surplus & Donate
- vi. Resolution 2023-63 Circuit Court Surplus & Donate
- vii. Resolution 2023-66 Sanitation Department Surplus & Sell
- viii. Resolution 2023-67 Sanitation Department Surplus & Scrap
- ix. Resolution 2023-69 Jefferson Co. to Surplus & Sell Property
- x. Resolution 2023-72 Dandridge Memorial Library Surplus & Dispose

b. Other Resolutions

- i. Resolution 2023-57 Rezoning Property A-1 to I-1
- ii. Resolution 2023-58 Rezoning Property A-1 to C-2

b. Short-Term Rental Ordinance – Commissioner Huffaker

XIV. ANNOUNCEMENTS

XV. ADJOURN

STATE OF TENNESSEE

COUNTY OF JEFFERSON

BE IT REMEMBERED THAT, the Quarterly Session of the Jefferson County Board of Commissioners began and was held in and for the aforementioned State and County on the 16th day of October 2023 A.D. at 6:30 P.M., at the Jefferson County Courthouse in Dandridge, Tennessee. Present and Presiding were Chairman Pro Tempore, Marcus Reed; County Clerk Frank Herndon; and the following County Commissioners answering to Roll Call Docket Book 4 Page 176 to-wit: Katy Huffaker, Janet Norton, Joe Coleman, Jimmy Dale Patterson, Austin Brooks, Paul Lowe, Jim Snodgrass, Greg Byrd, Tim Seals, Sammy Solomon, Rob Blevins, Ransom Douglas, Randy Bales, John Neal Scarlett, Ronny Coleman, Terry Dockery, Jimmy Carmichael, A. J. Walker, and Hilda "Heidi" Thomas. Twenty (20) members were present, One (1) was absent: John Johnson.

The Meeting was called to order by Chairman Pro Tempore Reed. 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 items to be added to the agenda. Commissioner Carmichael provided a second. The Rules were **suspended** on a voice vote with no objection voiced. Commissioner Scarlett requested to add **Resolutions 2023-50, 2023-51, 2023-52, and Jail Medical Invoices** to the agenda. Commissioner Brooks requested to add **General Fund 101 Amendment 8**. Commissioner Scarlett moved to approve the agenda as amended, Commissioner Brooks provided a second. A voice vote was taken, and the agenda was approved as amended without objection.

ELECTION OF OFFICERS

Chairman – Commissioner Norton nominated Commissioner Reed; Commissioner R. Coleman provided a second. Commissioner Bales nominated Commissioner Carmichael; Commissioner Byrd provided a second. Hearing no further nominations Commissioner Blevins moved that nominations cease, Commissioner J. Coleman provided a second. A voice vote was taken, and nominations **ceased** without objection. A Roll Call vote was taken for the position of Chairman and Commissioner Carmichael was **elected** Chairman 11-9. Chairman Pro-Tempore Reed stepped down and Chairman Carmichael assumed the role of Chairman.

(Carmichael: Huffaker, Patterson, Lowe, Byrd, Solomon, Bales, Scarlett, Dockery, Carmichael, Walker, and Thomas; Reed: Norton, J. Coleman, Brooks, Snodgrass, Seals, Blevins, Douglas, Coleman, and Reed.).

Chairman Pro Tempore – Commissioner R. Coleman nominated Commissioner Reed; Commissioner Norton provided a second, Commissioner Byrd nominated Commissioner Solomon; Commissioner Walker provided a second. Hearing no further nominations, Commissioner Huffaker moved that nominations cease, Commissioner Bales provided a second. A voice vote was taken, and nominations **ceased** without objection. A Roll Call vote was taken, and Commissioner Solomon was **elected** Chairman Pro Tempore 12-8.

(Solomon: Huffaker, Patterson, Lowe, Snodgrass, Byrd, Seals, Solomon, Bales, Scarlett, Carmichael, Walker, and Thomas; Reed: Norton, J. Coleman, Brooks, Blevins, Douglas, R. Coleman, Dockery, and Reed).

Chaplain – Commissioner Seals nominated Commissioner J. Coleman; Commissioner Byrd provided a second, hearing no further nominations Commissioner Dockery moved that nominations cease, and Commissioner J. Coleman be elected Chaplain by acclamation. Commissioner R. Coleman provided a second and on a voice vote without objection voiced, Commissioner J. Coleman was **elected** Chaplain.

Parliamentarian – Commissioner Brooks nominated the County Attorney to serve as Parliamentarian, Commissioner Blevins provided a second. Commissioner Huffaker nominated Commissioner Scarlett; Commissioner Solmon provided a second. Hearing no further nominations, Commissioner Brooks moved that nominations cease, Commissioner Byrd provided a second. A voice vote was taken, and nominations **ceased** without objection. A Roll Call vote was taken, and Commissioner Scarlett was **elected** Parliamentarian 13-6.

(Scarlett: Huffaker, J. Coleman, Patterson, Lowe, Snodgrass, Byrd, Seals, Solomon, Bales, Dockery, Carmichael, Walker, and Thomas; County Attorney: Norton, Brooks, Blevins, Douglas, R. Coleman, and Reed, Commissioner Scarlett Abstained).

APPROVAL OF THE MINUTES:

Commissioner Solomon moved to approve the minutes of the Jefferson County Board of Commissioners, July 17, 2023: Regular Quarterly Session, July 27, 2023: Special Called Session, August 31, 2023: Special Called Session, and July 17, 2023, Beer Board, seconded by Commissioner Seals. A voice vote was taken, and without objection voiced, the above-listed minutes were **approved**.

APPEARANCE OF CITIZENS:

Paul Hammer 1st District – Spoke in favor of and requested approval of Resolutions 2023-47 and 2023-48.

Jeff L. Lansdown 8th District – Spoke in objection to the idea of Gender Confusion.

David L. Seal 9th District – Spoke in opposition of Federal Funds 142 Budget Amendment #2 Items 4.

Douglas M. Sayers 5th District – Spoke in favor of Resolution 2023-49 stating that he is opposed to RV Parks on Agricultural land without increased regulations.

Mike Foley 1st District - Spoke in favor of Resolution 2023-49.

Carmen Lichty 1st District - Spoke in favor of Resolution 2023-49.

Karen H. Collins 3rd District – Spoke in favor of Resolution 2023-49.

MAYORAL PROCLAMATIONS:

Mayor Potts prepared the following Honorary Resolutions that were read aloud and entered into the minutes.

1. An Honorary Resolution to Honor Tim Collins.
2. An Honorary Resolution to Commemorate and Honor Ralph “Gene” Eslinger for his public service to the Citizens of Jefferson County.
3. An Honorary Resolution to Commemorate and Honor Dennis Edward “Coach” Roach for his public service.

APPROVAL OF NOTARIES & BONDS:

Commissioner Solomon moved to approve the list of notaries and public official bonds as presented, Commissioner Brooks seconded the motion. The motion **carried** with a voice vote with no objection voiced and the below named applicants for Notary Public and Public Official Bonds were **approved** providing the proper bonds or property affidavits are filed in the office of the County Clerk.

Yvette Greene

Pamela W. Aldred

Laura Strange

David R. Lockhart

Mechelle Renee Dockery	Hillary Reneau	Debra Lynn Cheek	Lisa G. Humphrey
Rhonda Lyke	Mary Jayne Lamb	Melissa Murray	Andrea Belcher
Tanya Lowell	Toni A Caprio	Jason Slade Claiborne	Amber Burke
Keisha Monroe	Tyler Ratliff	Christopher L. Leto	Melissa Britt
Gina Ferrell	Elizabeth McHugh	Richard Sessions	Lori Rose Hanawa
Morgan Jo Owens	Kelsie M. Whited	Cindy L. Coleman	Bryson McAvoy

Public Official	Term	Bond Amount
Jessica Elder	January 1 st 2024 – January 1 st 2025	\$100,000.00
Dr. Tommy Arnold	July 13 th 2022 – Indefinite	\$100,000.00
Nancy C. Humbard	January 4 th 2024 – January 4 th 2027	\$100,000.00

NOMINATING COMMITTEE/ELECTION OF COMMITTEES, BOARDS, & COMMISSIONS

A. Agricultural Extension Committee

Commissioner Austin Brooks (1 st Term)	December 2023 – December 2025
Farm Man Bill Hickman (2 nd Term)	December 2023 – December 2025
Farm Woman Rebecca Finchum (1 st Term)	December 2023 – December 2025

B. Board of Health

Spenser White, MD	October 2023 – October 2027
Rhonda Click, RN	October 2023 – October 2027
Mark E. Corum, Pharm.D	October 2023 – October 2027
Dale Bryant, D.D.S.	October 2023 – October 2027

C. Finance Committee

Commissioner Grey Byrd	October 2023 – October 2024
Commissioner Randy Bales	October 2023 – October 2024
Commissioner Katy Huffaker	October 2023 – October 2024
Commissioner Jim Snodgrass	October 2023 – October 2024

The nominating committee moved the above listed nominees for approval. Chairman Carmichael opened the floor for additional nominations, Commissioner Brooks requested to remove his name from consideration and requested to place the name of Jim Snodgrass into consideration. The replacement was accepted without opposition voiced the above listed nominees were **approved** with a Roll Call vote 20-0 (in favor: all present) with the replacement of Snodgrass for Brooks noted.

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

A. Mayor Mark Potts – Mayoral Appointments

Commissioner Seals moved that the below Mayoral Appointments be confirmed, Commissioner Huffaker provided a second and with a Roll Call vote of 20-0 (in favor: all present) the below name nominees were confirmed.

1. E-911 Board
 - a. Billy John Cureton October 2023 – October 2027
2. EMS Board
 - a. Beau Christian October 2023 – October 2026

- 3. Ethics Committee
 - a. Heidi Thomas October 2023 – October 2024
 - b. Austin Brooks October 2023 – October 2024
 - c. Joe Coleman October 2023 – October 2024
 - d. Ransom Douglas October 2023 – October 2024
 - e. Charles Tipton October 2023 – October 2024
- 4. Jefferson County Health Care Foundation Board
 - a. John Ballinger October 2023 – October 2026
- 5. Nursing Home Board
 - a. Murrell Jarnigan October 2023 – October 2026
 - b. Linda Franklin October 2023 – October 2026
- 6. Sanitation Commission
 - a. Jonathan Mixon October 2023 – October 2026
- B. Circuit/Sessions Court Clerk, Kevin Poe – 1st Quarter FY 2023-2024 Report: Presented and Filed.
- C. County Clerk, Frank C. Herndon
 - 1. 1st Quarter FY 2023-2024 Report: Presented and Filed.
 - 2. 1st Quarter FY 2023-2024 Wheel Tax Report: Presented and Filed.
- D. Highway Superintendent, Charles Tipton – 1st Quarter FY 2023-2024 Work Acc. Report: Presented and Filed.
- E. Register of Deeds, Ed Stiner – 1st Quarter Report FY 2023-2024: Presented and Filed.
- F. Sheriff, Jeff Coffey – 1st Quarter FY 2023-2024 Report: Presented and Filed.
- G. Trustee, Jennifer Boling Hall – 1st Quarter FY 2023-2024 Report: Presented and Filed.
- H. Building Inspector, Rob Wilson – 1st Quarter FY 2023-2024 Permit Report & School Facilities Tax Comparison: Presented and Filed.
- I. Sanitation Department, David Gaut – Updated Commissioners on a cost basis for increasing pay for landfill employees by 15% to bring truck drivers to \$17.00 per hour. He stated department wide with associated cost, that increase would cost approximately \$95,000 per department times two departments equaling \$190,000 needed to fulfill this increase. Mr. Gaut requested guidance from the commission regarding funding before he spent additional county resources to further investigate the matter. Commissioners encouraged Mr. Gaut to bring forth more information and pursue this through the sanitation commission and budget committee.
- J. Director of Schools, Tommy Arnold
 - 1. 1st Quarter FY 2023-2024 Commission Report: Presented and Filed.
- K. **School Board Surplus Resolutions** for information: **Resolutions 2023-117, 2023-118, 2023-120**: The above listed School Resolutions for surplus were presented to the Commission for information only.
- L. Emergency Communications District Executive Director, Justin Crowther – 1st Quarter FY 2023-2024 Report: Presented and Filed.
- M. Emergency Medical Services Director, Brad Phillips – 1st Quarter FY 2023-2024 Report: Presented and Filed.
- N. Environmental Services Director, Tom Carter – 1st Quarter FY 2023-2024 Report: Presented and Filed.
- O. Finance Director, Jessica Elder
 - 1. August 2023 Financials: Presented and Filed.
 - 2. TN Comptroller letters presented for information only, no action needed or taken:
 - 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 10/5/2023

3. **Infrastructure MOA:** Memorandum of Agreements between Jefferson County and Alpha-Talbott Utility District and Shady Grove Utility Districts presented to commissioners for information only.
4. **General Fund 101, Amendment 8, Items 1-4:** Moved for approval by Commissioner Scarlett, seconded by Commissioner Dockery. A Roll Call vote was taken 19-1 (in favor: Huffaker, Norton, J. Coleman, Brooks, Lowe, Snodgrass, Byrd, Seals, Solomon, Blevins, Douglas, Bales, Scarlett, R. Coleman, Dockery, Carmichael, Walker, Reed, and Thomas) and the amendment was **approved**.
5. **Resolution 2023-50** Resolution to declare as surplus and to authorize the Sheriff's Office of Jefferson County to surplus and transfer said equipment.
6. **Resolution 2023-51** Resolution to declare as surplus and to authorize the Sheriff's Office of Jefferson County to surplus and sale on Govdeals.com said equipment.
7. **Resolution 2023-52** Resolution to declare as surplus and to authorize the Sheriff's Office of Jefferson County to surplus to Craig's Firearms for future firearms credit said equipment.
Resolutions 2023-50, 2023-51, and 2023-52 were moved for approval by Commissioner Seals, seconded by Commissioner Reed. A Roll Call vote was taken 18-0-2 (in favor: all present except Commissioners Douglas and R. Coleman's abstentions) and **Resolutions 2023-50, 2023-51, and 2023-52** were **approved**.
8. **Medical Invoice Payments:** Invoices requiring payment for inmates in custody requiring extensive medical treatment. \$71,861.00 is requested from the General Fund fund balance. The Sheriff explained that these inmates required detention with further indictments incoming while incarcerated. He stated that there was not a good avenue for releasing these inmates prior to trial. He further stated that one of these inmates in question was recently transferred to the medical prison ward in Nashville after trial. A motion for approval was provided by Commissioner Scarlett, a second was provided by Commissioner Seals. A Roll Call vote was taken, and the expenditure was **approved** 18-0-2 (in favor: all present except Commissioners Douglas and R. Coleman's abstentions)
- P. Office on Aging Director, Tracy Clayton – 1st Quarter FY 2023-2024 Report: Presented and Filed.
- Q. Soil Conservation Office, David Jessie District Tech – 1st Quarter FY 2023-2024 Report: Presented and Filed.
- R. Tourism Department Director, Lauren Hurdle – 1st Quarter FY 2023-2024 Report: Presented and Filed.
- S. UT Extension Jefferson County Director, Karen Nelms – 1st Quarter FY 2023-2024 Report: Presented.
- T. Veterans Service Officer, Curtis Hudson – 1st Quarter FY 2023-2024 Report: Presented and Filed.

REPORTS OF COMMITTEES, BOARDS, & COMMISSIONS:

- A. Budget Committee – Chairman John Neal Scarlett
 1. FY 2023/2024 Budget Calendar
 2. FY 2023/2024 Budget Assumptions
Commissioner Scarlett presented the FY 2023-2024 Budget Calendar and Budget Assumptions for information.
 3. County Amendments
 - a. General Fund 101 – Amendment #6 Items 1-36: **Approved** with a Roll Call vote 20-0 (in favor: all present).
 - b. General Fund 101 – Amendment #7 Item 1: **Approved** with a Roll Call vote 20-0 (in favor: all present).
 - c. Sanitation Fund 116 – Amendment #1 Item 1: **Approved** with a Roll Call vote 20-0 (in favor: all present).
 - d. Sanitation Fund 116 – Amendment #2 Item 1: Presented for informational purposes only.
 - e. TN Opioid Abatement Fund 121 – Amendment #2 Item 1: **Approved** with a Roll Call vote 20-0 (in favor: all present).

- f. ARPA Grant Fund 127 – Amendment #2 Item 1: **Approved** with a Roll Call vote 20-0 (in favor: all present).
 - g. ARPA Grant Fund 127 – Amendment #3 Item 1: Commissioner Scarlett moved to amend the budget amendment to add a stipulation that if the property is sold within the next 7 years, any monies contributed by Jefferson County under this amendment would be returned to Jefferson County. Commissioner Seals provided a second to the motion and with a Roll Call vote Commissioner Scarlett's amendment was approved 13-7 (in favor: Huffaker, J. Coleman, Patterson, Snodgrass, Bryd, Seals, Solomon, Bales, Scarlett, R. Coleman, Dockery, Carmichael, and Thomas) A Roll Call vote was taken on the budget amendment as amended and it was **Approved** 19-1 (in favor: Huffaker, Norton, J. Coleman, Brooks, Lowe, Snodgrass, Byrd, Seals, Solomon, Blevins, Douglas, Bales, Scarlett, R. Coleman, Dockery, Carmichael, Walker, Reed, and Thomas).
 - h. Highway Fund 131 – Amendment #1 Items 1-2: **Approved** with a Roll Call vote 20-0 (in favor: all present).
 - i. Debt Service Fund 151 – Amendment #1 Item 1: Presented for informational purposes only.
 - j. Capital Fund 171 – Amendment #1 Items 1-2: **Approved** with a Roll Call vote 20-0 (in favor: all present).
 - k. Landfill Fund 207 – Amendment #1 Items 1-4: **Approved** with a Roll Call vote 20-0 (in favor: all present).
4. School Amendments
- a. General Purpose Fund 141 – Amendment #2 Items 1-3: **Approved** with a Roll Call vote 20-0 (in favor: all present).
 - b. General Purpose Fund 141 – Amendment #3 Items 1-6: **Approved** with a Roll Call vote 19-1 (in favor: Huffaker, Norton, Patterson, Brooks, Lowe, Snodgrass, Byrd, Seals, Solomon, Blevins, Douglas, Bales, Scarlett, R. Coleman, Dockery, Carmichael, Walker, Reed, and Thomas).
 - c. General Purpose Fund 141 – Amendment #4 Items 1-2: **Approved** with a Roll Call vote 20-0 (in favor: all present).
 - d. General Purpose Fund 141 – Amendment #5 Items 1-4: **Approved** with a Roll Call vote 17-3 (in favor: Huffaker, Norton, Patterson, Brooks, Lowe, Snodgrass, Byrd, Seals, Solomon, Douglas, Bales, Scarlett, R. Coleman, Dockery, Carmichael, Reed, and Thomas).
 - e. General Purpose Fund 141 – Amendment #6 Item 1: **Approved** with a Roll Call vote 16-4 (in favor: Huffaker, Norton, Patterson, Brooks, Lowe, Snodgrass, Byrd, Solomon, Douglas, Bales, Scarlett, Dockery, Carmichael, Walker, Reed, and Thomas).
 - f. Federal Funds 142 – Amendment #2 Items 1-3 & 5-11: **Approved** with a Roll Call vote 20-0 (in favor: all present).
 - g. Federal Funds 142 – Amendment #2 Item 4: **Failed** with a Roll Call vote 2-18 (in favor: Huffaker, Thomas).

Chairman Carmichael called a short recess at 8:49 PM and reconvened the meeting at 9:00 PM

- h. Federal Funds 142 – Amendment #3 Items 1-11: **Approved** with a Roll Call vote 20-0 (in favor: all present).
- i. Student Nutrition Fund 143 – Amendment #2 Item 1: **Approved** with a Roll Call vote 20-0 (in favor: all present).
- j. Capital Projects Fund 177 – Amendment #2 Item 1: **Approved** with a Roll Call vote 20-0 (in favor: all present).

- k. Capital Projects Fund 177 – Amendment #3 Item 1: **Approved** with a Roll Call vote 19-1 (in favor: Huffaker, Norton, J. Coleman, Patterson, Brooks, Lowe, Snodgrass, Byrd, Seals, Solomon, Blevins, Douglas, Bales, Scarlett, Dockery, Carmichael, Walker, Reed, and Thomas).
- 5. JCS Energy Savings Project
 - a. **Resolution 2023-42** – Resolution approving \$2,094,091 EESI Loan: **Approved** with a Roll Call vote 16-4 (in favor: Huffaker, Norton, Patterson, Brooks, Lowe, Snodgrass, Byrd, Solomon, Douglas, Bales, Scarlett, Dockery, Carmichael, Walker, Reed, and Thomas).
 - b. **Resolution 2023-43** – Resolution approving not to exceed \$7,800,000 General Obligation Bonds for the school projects. Commissioner Scarlett stated that no action was taken on **Resolution 2023-43** by the budget committee so it would not be presented, however the budget committee did pass a motion to extend an offer of \$2,000,000 to the school system to work on their heating and air. He stated that if the school system accepted this offer, it would come back to the commission for approval. He clarified that the motion passed by the budget committee did not authorize the disbursement of funds. A Roll Call vote was taken on the budget committee’s motion to extend an offer of \$2,000,000 to the school system to work on their heating and air and it was **approved** 14-6 (in favor: Norton, Patterson, Brooks, Lowe, Snodgrass, Byrd, Solomon, Douglas, Bales, Scarlett, Carmichael, Walker, Reed, and Thomas).
- 6. **Resolution 2023-44** – Wheel Tax Resolution that extends current wheel tax for both debt and capital projects. Commissioner Scarlett moved Resolution 2023-44 for approval on behalf of the budget committee. During discussion, Commissioner Snodgrass offered an amendment to place a sunset clause on the extension of April 2026. Commissioner Douglas provided a second. A Roll Call vote was taken, and the amendment **failed** 8-12 (in favor: Lowe, Snodgrass, Douglas, R. Coleman, Dockery, Carmichael, Walker, and Reed). A Roll Call vote was taken 13-7 (in favor: Huffaker, Patterson, Lowe, Snodgrass, Seals, Solomon, Bales, Scarlett, R. Coleman, Dockery, Carmichael, Walker, and Thomas) on the original Resolution and **Resolution 2023-44 failed** for lack of 2/3rds majority.
- 7. Sheriff’s Dept – VCIFC Grant – Proposed lease with CNU: **Approved** with a Roll Call vote 17-1-2 (in favor: Huffaker, Norton, J. Coleman, Patterson, Brooks, Lowe, Snodgrass, Byrd, Seals, Solomon, Bales, Scarlett, Dockery, Carmichael, Walker, Reed, and Thomas; Commissioners Douglas and R. Coleman abstained).
- 8. Comp Time Pay-Out Plan: Jefferson County will pay out all earned comp time in a separate paycheck in the 2nd week of November 2023, eliminating all earned comp time going forward and will only pay overtime. Approximately \$151,513.15 will be paid for the Sheriff’s Department from 101-54110-187 and approximately \$46,172.46 will be paid for the County and EMS Employees from 101-39000. These numbers may vary slightly depending on any comp time earned or taken through the end of October Payroll. The Comp Time Pay-Out Plan was **approved** with a Roll Call vote 18-0-2 (in favor: Huffaker, Norton, J. Coleman, Patterson, Brooks, Lowe, Snodgrass, Byrd, Seals, Solomon, Blevins, Bales, Scarlett, Dockery, Carmichael, Walker, Reed, and Thomas; Commissioners Douglas and R. Coleman abstained).

NON-PROFIT REPORTS:

- A. Jefferson Alliance, Joe Gibson Director – 1st Quarter FY 2023 – 2024 Report: Presented.
- B. Chamber of Commerce Interim President & CEO, Shelia Wiggins – 1st Quarter FY 2023 – 2024 Report: Presented.
- C. Companion Animal Rescue & Education – 1st Quarter FY 2023 – 2024 Report: Presented
- D. Chestnut Hill VFD – 1st Quarter 2023-2024 Report: Presented.
- E. Dandridge VFD – 1st Quarter 2023 – 2024 Report: Presented.
- F. New Market VFD – 1st Quarter 2023-2024 Report: Presented.

- G. Parrotts Chapel Community FD – 1st Quarter 2023-2024 Report: Presented.
- H. White Pine VFD – 1st Quarter 2023 – 2024 Report: Presented.
- I. Dandridge Memorial Library – 1st Quarter FY 2023 – 2024 Report: Presented.
- J. Jefferson City Public Library – 1st Quarter FY 2023 – 2024 Report: Presented.
- K. Parrot-Wood Memorial Library – 1st Quarter FY 2023 – 2024 Report: Presented.
- L. White Pine Public Library – 1st Quarter FY 2023 – 2024 Report: Presented.

NEW BUSINESS:

- A. **Commissioner Rob Blevins – AV Department Funding** – Commissioner Blevins requested the Commission Chair work with the County IT Department and facilities director to see what upgrades are needed to improve the youtube broadcast of Commission Meetings. He suggested partnering with a JCHS Class to work on improvements to the production.
- B. **Commissioner Rob Blevins – Padding the seats of the Courtroom** – Commissioner Blevins requested the Commission Chair work with the facilities director to inquire about the possibility of padding the seats in the courtroom.
- C. **Commissioner Terry Dockery – BESS Zoning**: Commissioner Dockery moved that we request the planning commission consider putting BESS facilities in I-2 zoning and I-2 only and the county attorney draft a resolution as such. Commissioner Blevins provided a second. After discussion, a Roll Call vote was taken 19-0-1 (in favor: all present except Commissioner Seals abstention) and Commissioner Dockery’s motion was **approved**. Commissioner Seals stated that he would put this on the planning commission’s November agenda.
- D. **Resolution 2023-49**: A Resolution amending the zoning resolution of Jefferson County, Tennessee, regarding special uses and special use permits. A motion to approve was provided by Commissioner Huffaker, seconded by Commissioner Snodgrass. A Roll Call vote was taken 18-1-1 (in favor: Huffaker, Norton, Coleman, Patterson, Brooks, Lowe, Snodgrass, Byrd, Solomon, Blevins, Douglas, Bales, Scarlett, Coleman, Carmichael, Walker, Reed, and Thomas; Commissioner Seals abstained) and **Resolution 2023-49** was **approved**.
- E. **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. A motion to approve was provided by Commissioner Norton, seconded by Commissioner Reed. A Roll Call vote was taken 19-1 (in favor: Huffaker, Norton, Coleman, Patterson, Brooks, Lowe, Snodgrass, Byrd, Seals, Solomon, Blevins, Douglas, Bales, Scarlett, Coleman, Dockery, Carmichael, Walker, and Reed), and **Resolution 2023-47** was **approved**.
- F. **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. A motion to approve was provided by Commissioner Norton, seconded by Commissioner Douglas. A Roll Call vote was taken 19-1 (in favor: Huffaker, Norton, Coleman, Patterson, Brooks, Lowe, Snodgrass, Byrd, Seals, Solomon, Blevins, Douglas, Bales, Scarlett, Coleman, Dockery, Carmichael, Walker, and Reed), and **Resolution 2023-48** was **approved**.
- G. **Appalachian Region Wine Producers Association Permit Request**: Jordan Key with Jefferson County Festival Charities requested approval of her notification to the CLB of her intention to apply for a permit for a Wine Garden through the Appalachian Region Wine Producers Association to be held at the Lakeside of the Smokies Balloon Festival October 28th and 29th 2023. Commissioner R. Coleman provided a motion of approval, Commissioner Walker provided a second. A Roll Call vote was taken 19-1 (in favor: Huffaker, Norton, Coleman,

Patterson, Brooks, Lowe, Byrd, Seals, Solomon, Blevins, Douglas, Bales, Scarlett, Coleman, Dockery, Carmichael, Walker, Reed, and Thomas), and the **ARWPA permit request** notification was **approved**.

- H. **Appoint County Attorney as the primary contact for the County Ethics Policy:** This action satisfies T.C.A. § 8-17-104 as amended in 2023 by the state legislature. Commissioner Brooks moved for approval, Commissioner Reed provided a second, a Roll Call vote was taken 20-0 (in favor: all present) and the appointment was **approved**.
- I. **Food City Opioid Settlement:** Moved for approval by Commissioner Solomon, seconded by Commissioner Byrd. A Roll Call vote was taken 20-0 (in favor: all present) and the Food City Opioid Settlement was approved.
- J. **Military Service Credit Study:** Approval to pay \$590 to the state for a cost analysis study of applying an employee's Military Service as credit to their TCRS Retirement Service. A motion to approve was provided by Commissioner Brooks, seconded by Commissioner Byrd. A Roll call vote was taken 20-0 (in favor: all present) and funding for the Military Service Credit Study was **approved**.
- K. **Surplus Resolution 2023-41** Resolution to declare as surplus and to authorize the Sheriff's Office of Jefferson County to surplus and transfer said equipment.
- L. **Surplus Resolution 2023-45** Resolution to declare as surplus and to authorize the Parrott-Wood Memorial Library of Jefferson County to Surplus and Dispose said equipment.
- M. **Surplus Resolution 2023-46** Resolution to declare as surplus and to authorize the Dandridge Memorial Library of Jefferson County to surplus and dispose said equipment.

Resolutions 2023-41, 2023-45, & 2023-46 were moved for approval by Commissioner Huffaker, seconded by Commissioner Solomon. A Roll Call vote was taken 18-0-2 (in favor: all present with Commissioners Douglas and Bales abstaining) and **Resolutions 2023-41, 2023-45, & 2023-46** were **approved**.

Hearing no further business before the commission and with no objections voiced, Chairman Carmichael **adjourned** the meeting at 9:53 PM.

County Commission Chair, James E. Carmichael

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 11th day of December 2023 A.D. at 6:30 P.M., at the Jefferson County Courthouse in Dandridge, Tennessee. Present and Presiding were Chairman Jimmy Carmichael; County Clerk Frank Herndon; and the following County Commissioners answering to Roll Call Docket Book 4 Page 182 to-wit: Katy Huffaker, Janet Norton, Joe Coleman, Jimmy Dale Patterson, Austin Brooks, Jim Snodgrass, Greg Byrd, John Johnson, Tim Seals, Robert Blevins, Randy Bales, John Neal Scarlett, Ronny Coleman, Terry Dockery, A.J. Walker, Marcus Reed, and Heidi Thomas. Eighteen (18) members were present, three (3) were absent: Paul Lowe, Sammy Solomon, and Ransom Douglas.

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

APPEARANCE OF CITIZENS

- David Seal 9th District – Spoke against the use of Eminent Domain by Jefferson City.
- Mike Foley 1st District – Spoke against the use of Eminent Domain by Jefferson City.

APPROVAL OF NOTARIES AND BONDS

County Clerk Frank Herndon requested to add the name of Bailey Beth Sovine to the list for approval. Commissioner Seals moved to approve the list of notaries as presented with the mentioned addition, Commissioner Byrd seconded the motion. The motion **carried** on a Roll Call vote 18-0 (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.

Claire Lieggi	Jessica E. Gray	Julia V. Lawson	Jacquelyn Nicole Ester
Vince Lee Smith	Sara Lynn Hubbard	Ted Sayer	Cheyenne S. Martin
Melissa Erbaugh	McKenzie Tucker	Bailey Beth Sovine	

NOMINATING COMMITTEE APPOINTMENTS

Chairwoman Heidi Thomas – The nominating committee recommends Austin Brooks for the agriculture extension committee. Hearing no further nominations from the floor, Commissioner Dockery provided a motion to approve, seconded by Commissioner Blevins. Commissioner Brooks was **approved** on a Roll Call vote 18-0 (in favor: all present).

BUDGET AMENDMENTS

- A. Budget Committee – Chairman John Neal Scarlett
 - 1. County Amendments
 - a. General Fund 101 – Amendment #11 Items 1-19: **Approved** on a Roll Call vote 18-0 (in favor: all present).
 - b. General Fund 101 – Amendment #12 Item 1: **Approved** on a Roll Call vote 18-0 (in favor: all present).

- c. Tennessee Opioid Abatement Fund 121 – Amendment #3 Item 1: **Approved** on a Roll Call vote 18-0 (in favor: all present).
 - d. Capital Fund 171 – Amendment #2 Items 1-2: **Approved** on a Roll Call vote 16-2 (in favor: Huffaker, J. Coleman, Patterson, Brooks, Snodgrass, Byrd, Johnson, Seals, Blevins, Bales, R. Coleman, Dockery, Carmichael, Walker, Reed, and Thomas).
2. School Amendments
- a. General Purpose Fund 141 – Amendment #7 Item 1: **Approved** on a Roll Call vote 13-5 (in favor: Huffaker, Norton, Patterson, Brooks, Snodgrass, Bryd, Johnson, Bales, Scarlett, Carmichael, Walker, Reed, and Thomas).
 - b. General Purpose Fund 141 – Amendment #9 Items 1-7: **Approved** on a Roll Call vote 13-5 (in favor: Huffaker, Patterson, Brooks, Byrd, Johnson, Seals, Bales, Scarlett, R. Coleman, Dockery, Carmichael, Walker, and Thomas).
 - c. Federal Fund 142 – Amendment #4 Item 1: **Approved** on a Roll Call vote 15-3 (in favor: Huffaker, Norton, Patterson, Brooks, Snodgrass, Byrd, Johnson, Seals, Bales, Scarlett, Dockery, Carmichael, Walker, Reed, and Thomas).
 - d. Federal Fund 142 – Amendment #5 Items 1-3: **Approved** on a Roll Call vote 14-4 (in favor: Huffaker, Norton, Patterson, Brooks, Snodgrass, Byrd, Johnson, Bales, Scarlett, Dockery, Carmichael, Walker, Reed, and Thomas).
 - e. Education Capital Fund 177 – Amendment #4 Item 1: **Approved** on a Roll Call vote 11-7 (in favor: Huffaker, Patterson, Brooks, Snodgrass, Johnson, Bales, Scarlett, Carmichael, Walker, Reed, and Thomas).

General Purpose Fund 141 – Amendment #8 Item 1: Commissioner Scarlett stated that this item failed in budget committee, however he requested to move it for approval from the floor, a second was provided by Commissioner Bales. After discussion, the amendment **failed** on a Roll Call vote 7-11 (in favor: Huffaker, Byrd, Johnson, Bales, Scarlett, Carmichael, and Thomas).

RESOLUTION 2023-55 INTERFUND CAPITAL OUTLAY NOTE FOR JEFFERSON COUNTY SCHOOLS ENERGY PROJECT

Resolution of the Governing Body of Jefferson County, Tennessee, authorizing the issuance, sale, and payment of general obligation interfund capital outlay note in an aggregate principal amount of not to exceed two million dollars (\$2,000,000). Commissioner Scarlett announced that this item had been **withdrawn** by the School Board.

NEW BUSINESS

- A. **Resolution 2023-53** – A Resolution opposing Jefferson City’s Abuse of Eminent Domain against Tennova Jefferson Memorial Hospital and its parent company and urging the Tennessee General Assembly to amend Eminent Domain Law, part definition, to exclude recreational facilities from the “Public Use” definition under T.C.A. §29-17-102 and to include additional provisions as described herein. Resolution 2023-53 was moved for approval by Commissioner R. Coleman, seconded by Commissioner Byrd. A Roll Call vote was taken, and **Resolution 2023-53** was **approved** 17-1 (in favor: Huffaker, Norton, J. Coleman, Patterson, Brooks, Snodgrass, Byrd, Johnson, Seals, Blevins, Bales, Scarlett, R. Coleman, Dockery, Carmichael, Walker, and Reed).
- B. **Rule Suspension** – Commissioner Dockery moved to suspend the rules to present two funding requests that had not been presented to the budget committee. Commissioner Scarlett provided a second. A Roll Call vote was taken 18-0 in favor: all present), and the rules were **suspended**.

- C. Commissioner Dockery – Funding Request to oppose the acquisition of land owned by Tennova Jefferson Memorial Hospital. Commissioner Dockery moved “that we provide up to \$25,000 of funding for our county attorneys to represent Jefferson County in the eminent domain proceedings that Jefferson City Council has initiated and assist in every way to get the eminent domain request made by Jefferson City Council denied”. Commissioner Bales provided a second. After discussion, a Roll Call vote was taken 17-1 (in favor: Huffaker, Norton, J. Coleman, Patterson, Brooks, Snodgrass, Byrd, Johnson, Seals, Blevins, Bales, Scarlett, R. Coleman, Dockery, Carmichael, Walker, and Reed) and the funding request was **approved**.
- D. Commissioner Dockery – Funding Request to reimburse David Seal for travel expenses incurred travelling to Nashville to lobby for Eminent Domain law changes. Commissioner Dockery moved that we fund up to \$3,000 from fund balance to reimburse David Seal for Mileage, Food, Lodging, and Parking, for travel to Nashville to lobby for law changes as related to Resolution 2023-53. A second was provided by Commissioner R. Coleman. A Roll Call vote was taken 14-4 (in favor: Huffaker, Norton, J. Coleman, Patterson, Brooks, Snodgrass, Seals, Bales, Scarlett, R. Coleman, Dockery, Carmichael, Walker, and Reed) and the funding was **approved**.
- E. **Daryl Brady** - Commissioner Reed requested to allow Daryl Brady to speak on the eminent domain issue stating that he was not present during the citizen comment time due to a prior engagement. Mr. Brady addressed the body and applauded them for their passage of Resolution 2023-53 stating that he was unaware of any time that eminent domain had been used in Jefferson County for Retail, Industrial, or Recreational purposes and he thanked the commission for their support of the issue.
- F. **Grateful Nation Project** – Commissioner Reed presented information on the Grateful Nation Project and requested the Commissions support Commissioner Brooks provided a second, a voice vote was taken, and support of the project was approved with no objection voiced.

There being no further business of the called agenda before the Commission, on a motion by Commissioner Scarlett, seconded by Commissioner Bales, the meeting was **adjourned** with no objection voiced, at 7:55 PM.

County Commission Chair, James E. Carmichael

County Clerk, Frank C. Herndon

HONORARY PROCLAMATION
HOMETOWN HERO

WHEREAS: U.S. Army Private First-Class John W. Watkins, a young man who lived in Jefferson County, Tennessee answered the call to serve his country. He was drafted into the United States Army as the nation was involved in the Vietnam War (1959-1975); and

WHEREAS: U. S. Army Private First-Class John W. Watkins, an Army sharpshooter from the farm of Tennessee, sacrificed his life less than a month after being sent to Vietnam on April 11, 1966, in the Battle of Xa Cam. He was awarded posthumously the Bronze Star and Purple Heart; and

WHEREAS: U.S. Army Private First-Class John W. Watkins made the highest sacrifice so that others could live. His outstanding display of aggressiveness, devotion to duty and personal bravery is in keeping with the finest tradition of the military service and reflects major credit upon himself, the 1st Infantry Division and the United States Army; and

WHEREAS: U. S. Army Private First-Class John W. Watkins, this young Jefferson County, Tennessee Soldier exemplifies the Scripture Verse: John 15:13 "Greater love hath no man than this, that a man lay down his life for his friends;" and

WHEREAS: Family and friends loved U.S. Army Private First-Class John W. Watkins. He lived a life in service to others and is worthy of special recognition and appreciation for dedicated service; and

NOW THEREFORE I, Mark Potts by virtue of the authority vested in me as Mayor of Jefferson County, Tennessee, express our sincere thanks, deepest sympathy, and condolences to the family of the late U. S. Private First-Class John W. Watkins. He will always be remembered for the sacrifice he made to Jefferson County, Tennessee, and the United States of America; and

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of Jefferson County, Tennessee, to be affixed this sixteenth day of January in the year of our Lord two thousand twenty-four.



His Honor the Mayor: _____

Mark Potts

January 16, 2024

JEFFERSON COUNTY CLERK
 NOTARY - EXPIRATION REPORT
 01/31/2024 - 05/01/2024

NAME	EXPIRATION	HOME ADDRESS	HOME PHONE	EMPLOYER	BUSINESS ADDRESS	BUSINESS PHONE
1. VICTORIA LEE COY	2/3/2024	216 PARK STREET STRAWBERRY PLAINS TN 37871	865-680-3974	THE UNIVERSITY OF TENNESSEE	2407 RIVER DRIVE, C247 KNOXVILLE TN 37996	865-974-5503
2. KRISTI COFFEY	2/3/2024	1265 MCGUIRE RD NEW MARKET TN 37820	865-789-6309	JEFFERSON COUNTY EMS	581 W OLD A J HWY NEW MARKET TN 37820	865-471-9001
3. AUBREY JONES	3/31/2024	651 ZIRKLE RD DANDRIDGE TN 37725	865-397-9428	JEFFERSON TITLE INC	706 JUSTICE CENTER DRIVE DANDRIDGE TN 37725	8653979428
4. STEPHANIE PARRISH CHURCHWELL	3/31/2024	116 LUXURY LANE DANDRIDGE TN 37725	865-789-9788	RAINWATER DRINNON & CHURCHWELL	706 JUSTICE CENTER DR DANDRIDGE TN 37725	865-397-3939
5. SUSAN STINER	2/3/2024	PO BOX 521 NEW MARKET TN 37820	865-475-3145	LAKEWAY BROADCASTING, LLC	1481 N HWY 92 JEFFERSON CITY TN 37760	865-475-3135
6. DAVID PHILLIPS	4/9/2024	2027 BILL HICKS DR SEYMOUR TN 37865	865-228-8857	JEFFERSON CITY PUBLIC LIBRARY	108 CITY CENTER DR JEFFERSON CITY TN 37760	865-475-9094
7. LARRY NOVOTNY	3/31/2024	1734 SAMS DRIVE DANDRIDGE TN 37725	304-542-9645	EMERALD ENERGY AND EXPLORATION	3845 A SU 2 TEAYS VALLEY RD HURRICANE WV 25526	304-760-8901
8. KATHLEEN H LOCKHART	3/31/2024	709 CECIL LOCKHART RD NEW MARKET 37820 TN 37820 NEW MARKET	865-963-5456	SELF	709 CECIL LOCKHART RD NEW MARKET 37820 TN 37820 NEW MARKET	865-963-5456
9. CHARMAINE D STAFFORD	3/31/2024	580 BREEZE DR NEWPORT TN 37821	423-415-8383	INNOVATIVE MAINTENANCE	256 A E BROADWAY BLVD JEFFERSON CITY TN 37760	423-273-9000
10. MARY BLUFORD	3/31/2024	862 PALACE RD JEFFERSON CITY TN 37760	865-567-3423	KELLY HINSLEY ATTY	518 W 3RD NORTH ST MORRISTOWN TN 37814	423-587-1131
11. ASHLEY LIVESAY	3/31/2024	944 INGRAM RD TALBOTT TN 37877	865-356-6860	TENNESSEE DEPT OF CORRECTIONS	1228 CIRCLE DR DANDRIDGE TN 37725	865-471-7889
12. DEBRA KINGHELOE	3/31/2024	2363 HALE RD DANDRIDGE TN 37725	912-674-6201	WHITE & WHITE ATTORNEYS	216 PHOENIX CT STE D SEYMOUR TN 37865	865-577-1644
13. DIEGONNE REED	3/31/2024	3540 CAPE DR WHITE PINE TN 37890	423-231-5631	KNOXVILLE TVA EMPLOYEE CREDIT	662 E BROADWAY BLVD JEFFERSON CITY TN 37760	865-544-5400
14. TAMMY LOY	3/31/2024	207 W MAIN ST DANDRIDGE TN 37725	865-659-8408	WESTCARE	1205 MEETING ST DANDRIDGE TN 37725	865-278-7158
15. JENNIFER BURFORD	3/31/2024	1435 TAMPICO RD RUTLEDGE TN 37861	865-235-7063	TARR CHEVROLET CO INC	304 E BROADWAY BLVD JEFFERSON CITY TN 37760	865-475-3838
16. AMANDA HODGES	4/20/2024	539 ALPINE CIRCLE TALBOTT TN 37877	423-231-9774	FIRST PEOPLES BANK OF TENNESSE	206 W BROADWAY BLVD JEFFERSON CITY TN 37760	865-471-3146

CERTIFICATE OF ELECTION OF NOTARIES PUBLIC

BATCH # PENDING

AS A CLERK OF THE COUNTY OF JEFFERSON, TENNESSEE I HEREBY CERTIFY TO THE SECRETARY OF STATE THAT THE FOLLOWING WERE ELECTED TO THE OFFICE OF NOTARY PUBLIC DURING THE JANUARY 16, 2024 MEETING OF THE GOVERNING BODY:

NAME	HOME ADDRESS	HOME PHONE	BUSINESS ADDRESS	BUSINESS PHONE	SURETY
1. LESLIE ADDERHOLD	406 DUMPLIN VALLEY RD W JEFFERSON CITY TN 377603405	865-255-3024	149 E BROADWAY BLVD JEFFERSON CITY TN 377602517	865-475-9040	
2. SAMANTHA PILKERTON	1005 ASHLEY MEADOW DR STRAWBERRY PLAINS TN 37871	240-925-3715	706 JUSTICE CENTER DR DANDRIDGE TN 37725	865-397-9428	
3. DAVID R LOCKHART	515 BRUNER RD STRAWBERRY PLAINS TN 37871	865.933.3888	5235 MENDENHALL PARK PLACE MEMPHIS TN 38115	901-484-3172	STATE FARM
4. CHESNEY R HALL	119 HIDDEN VALLEY DR DANDRIDGE TN 37725	865-722-1314			

[Handwritten Signature]
SIGNATURE



CLERK OF THE COUNTY OF JEFFERSON, TENNESSEE

1/8/24
DATE

CERTIFICATE OF ELECTION OF NOTARIES PUBLIC

BATCH # PENDING

AS A CLERK OF THE COUNTY OF JEFFERSON, TENNESSEE I HEREBY CERTIFY TO THE SECRETARY OF STATE THAT THE FOLLOWING WERE ELECTED TO THE OFFICE OF NOTARY PUBLIC DURING THE JANUARY 16, 2024 MEETING OF THE GOVERNING BODY:

NAME	HOME ADDRESS	HOME PHONE	BUSINESS ADDRESS	BUSINESS PHONE	SURETY
1. LESLIE ADDERHOLD	406 DUMPLIN VALLEY RD W JEFFERSON CITY TN 377603405	865-265-3024	149 E BROADWAY BLVD JEFFERSON CITY TN 377602617	865-475-9040	
2. SAMANTHA PILKERTON	1005 ASHLEY MEADOW DR STRAWBERRY PLAINS TN 37871	240-925-3715	706 JUSTICE CENTER DR DANDRIDGE TN 37725	865-397-9428	
3. DAVID R LOCKHART	515 BRUNER RD STRAWBERRY PLAINS TN 37871	865-933-3888	5235 MENDENHALL PARK PLACE MEMPHIS TN 38115	901-484-3172	STATE FARM
4. CHESNEY R HALL	119 HIDDEN VALLEY DR DANDRIDGE TN 37725	865-722-1314			

[Handwritten Signature]
 SIGNATURE



CLERK OF THE COUNTY OF JEFFERSON, TENNESSEE

1/8/24
 DATE

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2023-64

WHEREAS, the Tennessee Community Development Block Grant Program has been established to assist local governments in meeting community development and housing needs consistent with the objectives as set forth in Title I of the Housing and Community Development Act of 1974, as amended; and

WHEREAS, Jefferson County acting by and through its Board of Commissioners proposes to apply for Community Development Block Grant (CDBG) funds for the purpose performing eligible community development activities that will benefit the majority of the residents in Jefferson County.

WHEREAS, Jefferson County will provide local financial support in conjunction with the CDBG funds to complete the above project; and

WHEREAS, under the terms and provisions of Title I of the Housing and Community Development Act of 1974, as amended, Jefferson County as a recipient is required to designate and appoint a Financial Officer to perform certain duties in the administration of said grant.

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

THAT, Mark Potts, County Mayor, is hereby authorized to execute and submit an application with appropriate assurances to the State of Tennessee, Department of Economic and Community Development, Office of Program Management, requesting Fiscal Year 2024 Community Development Block Grant funds in the amount not to exceed \$600,000, plus any eligible Three Star bonus allowance for a Community Livability Project; and

THAT, Jefferson County will be responsible for the local cash/match to be provided in full by the General Fund; and

THAT, Mark Potts, County Mayor, be and is hereby designated and appointed as Financial Officer under the terms and pursuant to the provisions of Title I of the Housing and Community Development Act of 1974, as amended, and to perform on behalf of Jefferson County, Tennessee, those acts and assume such duties as are consistent with said position.

Date of Adoption by County Commission: _____

Date Received by County Mayor: _____

Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Approved: _____ Date: _____
James E. Carmichael – Chairman, County Commission

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

Approved: _____ Date: _____
Mark Potts – County Mayor

Vetoed: _____ Date: _____
Mark Potts – County Mayor

Veto
Override
Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Veto
Override: _____ Date: _____
James E. Carmichael – Chairman, County Commission

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2023-65

WHEREAS, Jefferson County recognizes the need for housing rehabilitation for low income residents within the County; and

WHEREAS, the County desires to provide these services to their residents, including residents of the municipalities within the County; and

WHEREAS, the Jefferson County Commission understands that the U.S. Department of Housing and Urban Development allows for assistance through the HOME program, administered by the Tennessee Housing Development Agency (THDA), to provide housing rehabilitation for low income persons.

NOW, THEREFORE, BE IT RESOLVED, that the Jefferson County Commission does hereby authorize the County Mayor to file an Application for 2024 HOME funds with THDA in the amount of \$700,000.00 There is no county funds match requirement.

BE IT FURTHER RESOLVED, that the Jefferson County Commission does hereby authorize the County Mayor to sign any and all documents, contracts, assurances, and forms of compliance necessary to effectuate the completion and submittal of the application and that Tennessee's Community Assistance Corporation administer this grant application and grant funds on behalf of the County.

Date of Adoption by County Commission: _____

Date Received by County Mayor: _____

Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Approved: _____ Date: _____
James E. Carmichael – Chairman, County Commission

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

Approved: _____ Date: _____
Mark Potts – County Mayor

Vetoed: _____ Date: _____
Mark Potts – County Mayor

Veto
Override
Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Veto
Override: _____ Date: _____
James E. Carmichael – Chairman, County Commission

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2023-71

WHEREAS, US Department of Transportation (DOT) has responsibility for the administration of the Notice of Funding Opportunity for Fiscal Year 2024 Rebuilding American Infrastructure with Sustainability and Equity (RAISE) Grant Program which is awarded on a competitive basis, per statute, for planning or constructing surface transportation infrastructure projects that will improve safety; environmental sustainability; quality of life; mobility and community connectivity; economic competitiveness and opportunity including tourism; state of good repair; partnership and collaboration; and innovation.

WHEREAS, the Jefferson County, Tennessee, acting by and through its Mayor and County Commission proposes to apply for RAISE Grant Funds for the purpose of completing an eligible transportation planning and/or design project that will benefit the majority of the residents of Jefferson County, Tennessee.

WHEREAS, Jefferson County, Tennessee will provide local financial support in conjunction with the RAISE Grant Funds to complete the project, and,

WHEREAS, Jefferson County, Tennessee, as a recipient is required to designate and appoint a Financial Officer to perform certain duties in the administration of said grant.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and County Commission of Jefferson County, Tennessee as follows:

THAT, Mayor Mark Potts is hereby authorized to execute and submit an application with appropriate assurances to US Department of Transportation (DOT) requesting Fiscal Year 2024 RAISE Grant Funds for Jefferson County Planning and/or Design activities.

THAT, Jefferson County, Tennessee will be responsible for the local cash/match toward the project to be provided in full by the general account; and

THAT, Mayor Mark Potts be and is hereby designated and appointed as Financial Officer and to perform on behalf of Jefferson County, Tennessee, those acts and assume such duties as are consistent with said position.

Date of Adoption by County Commission: _____

Date Received by County Mayor: _____

Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Approved: _____ Date: _____
 James E. Carmichael – Chairman, County Commission

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

Approved: _____ Date: _____
 Mark Potts – County Mayor

Vetoed: _____ Date: _____
 Mark Potts – County Mayor

Veto
Override
Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Veto
Override: _____ Date: _____
 James E. Carmichael – Chairman, County Commission

**JEFFERSON COUNTY HIGHWAY DEPARTMENT
JANUARY 2024**

NEW ROADS TO BE ACCEPTED

<u>Voting District</u>	<u>Road Name</u>	<u>Mileage</u>	<u>Located off</u>
2	Crosslake Ln	.19	Hwy 139
2	Anchor Court	.04	Cross Lake Ln
2	Conley Trail	.28	Fain Cem Rd
2	Towers Dr	.36	Fain Cem Rd
2	Arangio Trai	.11	Towers Dr
2	Barry Cove	.13	Conley Trl

Charles H. Tipton
Superintendent

**5 - YEAR
REAPPRAISAL PLAN**

Jefferson County

SUBMISSION DATE:

2 January 2024

ASSESSOR OF PROPERTY

Susan Gass

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Jefferson County

4 - YEAR VISUAL INSPECTION CYCLE

START DATE OF INSPECTION CYCLE: JULY 1st, 2024

ASSESSOR: Susan Gass

URBAN 1'=50' & 100' MAPS	<u>18,464</u>	(Except C//Other)
RURAL 1'=400' MAPS	<u>15,516</u>	(Except C//Other)
COMMERCIAL/INDUSTRIAL	<u>1,463</u>	
ALL OTHER TOTAL	<u>753</u>	
PARCELS	<u>36,196</u>	
PARCELS ENTERED	<u>36,196</u>	

TOTAL MAPS	1" = 50'	<u>333</u>
	1" = 100'	<u>99</u>
	1" = 400'	<u>99</u>

1ST INSPECTION YEAR

PARCELS TO BE INSPECTED FOR 2025

URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL
4,644	2,729	657	264	8,294	22.9%

MAPS TO BE INSPECTED FOR 2025

1" = 400' Maps	1;2,3,4,5,6,7,8,11,12,13
	14,15,21,22
	23,24
	32,33,34,35

1" = 100' Maps	3-O,6-I,7H,L,8-I,J,K,L,M,O,P,12J,L,13-O
	14B,E,F,G,K,L,M,N,O,P,15B,D,G,K,O,P,22K,L,M,N,O
	23B,C,D,E,F,G,H,I,L,M,N,24A,B,G,H,I,J,K,O,P
	32E,33C,F,G,J,M,O,34C,D,E,35A,B,H,J,O,P

1" = 50' Maps	

PERCENTAGE OF TOTAL PARCELS TO BE INSPECTED THIS YEAR:	22.9%
---	--------------

% OF PARCELS CHECKED FOR QUALITY CONTROL

URBAN	RURAL	COMM/IND	OTHER	TOTAL %
5%	5%	5%	5%	5%

2ND INSPECTION YEAR

PARCELS TO BE INSPECTED FOR 2026

URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL
5,543	4,119	407	224	10,293	28.4%

MAPS TO BE INSPECTED FOR 2026

1" = 400' Maps	20,30,31,41,42,43,44,52,53,54,63
	45,55,56,64,65,66,67
	46,57,58,68
	69,77

1" = 100' Maps	41L,M,42I,J,K,L,M,O,P,44B,J,53A,B,C,D,E,F,G,K,M,N,54K
	55H,56D,56M,64J,L,O,65J,K,L,O,66I,67B,C,H,J,K,L,N,O,P
	46B,F,I,K,L,O,P,57A,F,K,L,M,58B,-58P,68C,D,E,F,G,I,J
	68K,L,N,O,P,69A-69O,77B-77P

1" = 50' Maps	

PERCENTAGE OF TOTAL PARCELS TO BE INSPECTED THIS YEAR:	28.4%
---	--------------

% OF PARCELS CHECKED FOR QUALITY CONTROL

URBAN	RURAL	COMM/IND	OTHER	TOTAL %
5%	5%	5%	5%	5%

3RD INSPECTION YEAR

PARCELS TO BE INSPECTED FOR 2027

URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL
4,320	4,458	270	184	9,232	25.5%

MAPS TO BE INSPECTED FOR 2027

1" = 400' Maps	9,10,16,17,18,19,25,26,27
	28,29,36,37,38,39
	40,47,48,49,50,59
	60,61,70,71

1" = 100' Maps	16C,M,N,18C,I,19J,25A,B,D,F,G,J,L,26A,F,K,L,O
	28D,E,G,H,I,J,N,O,P,37F,38C,D,39A,B,C
	47F,K,48E,J,50I,J,M,N,O,P,59D,J,M,N,O
	60B,G,K,M,N,O,61A-61N,70C,D,71A,C,H,P

1" = 50' Maps	

PERCENTAGE OF TOTAL PARCELS TO BE INSPECTED THIS YEAR:	25.5%
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% OF PARCELS CHECKED FOR QUALITY CONTROL

URBAN	RURAL	COMM/IND	OTHER	TOTAL %
5%	5%	5%	5%	5%

4TH INSPECTION YEAR

PARCELS TO BE INSPECTED FOR 2028

URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL
3,957	4,210	129	81	8,377	23.1%

MAPS TO BE INSPECTED FOR 2028

1" = 400' Maps	72,73,74,75,76,80,81,82
	87,88,89,93,94,95,99,101,102,103
	78,79,85,86,91,92,97,98
	83,84,90,96

1" = 100' Maps	73G,74K,75C,D,H,M,N,76B,D,H,76I,J,P,81H-P,82B-82P
	87A,B,88F,L,M,89C,-P,93C,94E,J,K,O,95A-K
	78F,G,K,O,P,79P,85E,H,I,J,86A,97O,98P
	83A-N,84A,B,D,F,G,J,90C,F,G,I,J,N,O,96H

1" = 50' Maps	

PERCENTAGE OF TOTAL PARCELS TO BE INSPECTED THIS YEAR:	23.1%
---	--------------

% OF PARCELS CHECKED FOR QUALITY CONTROL

URBAN	RURAL	COMM/IND	OTHER	TOTAL %
5%	5%	5%	5%	5%

5TH INSPECTION YEAR

PARCELS TO BE INSPECTED FOR 2029

URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL
				0	0.0%

MAPS TO BE INSPECTED FOR 2029

1" = 400' Maps	

1" = 100' Maps	

1" = 50' Maps	

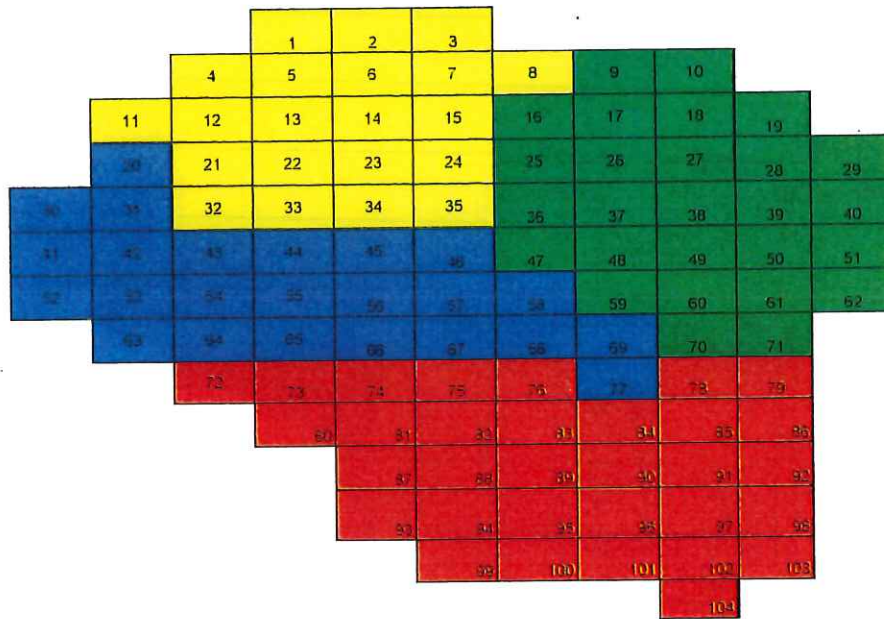
PERCENTAGE OF TOTAL PARCELS TO BE INSPECTED THIS YEAR:	0.0%
---	-------------

% OF PARCELS CHECKED FOR QUALITY CONTROL

URBAN	RURAL	COMM/IND	OTHER	TOTAL %
5%	5%	5%	5%	5%

JEFFERSON COUNTY INDEX MAP 2029

INSPECTION YEAR OF CYCLE			
YEAR1	YEAR 2	YEAR 3	YEAR 4
8294	10,293	9232	6377



NARRATIVE INFORMATION --- VISUAL INSPECTION

- A. **Field Inspectors:** The assessor's office will utilize trained, competent field personnel to measure and list all types of improvements in the field. Assistance may be requested from the Division of Property Assessments (DPA) upon encountering any special or unique improvements where additional expertise is needed.
- B. **Training Recommended:** The assessor's office will participate in DPA, CTAS, and/or TnAAO seminars, workshops, and courses relating to current procedures and valuation of properties.
- C. **Quarterly Progress Reports:** The assessor's office will provide a quarterly progress report to the DPA that accurately documents progress achieved during the reporting period. This report will show the number of parcels reviewed, current data entry status, and a listing of the maps that have been reviewed.
- D. **Accuracy of All Attributes:** Both land and improvements will be reviewed on every parcel during the review phase for accuracy and completeness. This includes the physical attributes of the land, such as topography, and tree lines that may have changed since the last inspection cycle.
- E. **Changes to Parcels:** Any new structures, additions, and remodeling will be keyed in the current file to maintain fairness and equity among all property owners. Changes held until reappraisal or future years, if any, will be nominal in nature. Review will be considered complete when changes have been entered into the CAMA system.
- D. **Geographic Areas Assigned:** Annual visual inspection of parcels are defined for each year in this report. The inspection of all rural, urban, commercial and exempt properties will be completed by the end of the cycle explained within this report.
- F. **Map Maintenance Schedule and Explanations:** Map maintenance will be worked on a daily basis, with the CAMA file being current at all times. Sales verification procedures will comply with procedures outlined in current publications of the DPA.

G. **Use of Aerial Photography for Review:** Maps may be reviewed using a combination of on-site inspection and aerial photography and/or oblique imagery for all attributes of the parcels, provided that the outcome will result in accurate assessments. On-site field review will be utilized when accurate information cannot be ascertained from the aerial and/or oblique imagery.

H. **Quality Assurance Efforts Planned:** Quality of work for visual review and data entry will be maintained by the assessor. All field review work and data entry will be subjected to quality control measures by a staff member in the office who did not complete the initial work. Additionally, assessment summaries and other tools within the CAMA system will be reviewed on a regular basis to identify any irregularities in value which may indicate significant errors.

NARRATIVE INFORMATION – REVALUATION YEAR

A. **Personnel Needs:** The assessor's office will ensure that staff adequate in quantity and training will be available to perform the functions necessary to complete a timely and acceptable revaluation program. Where additional expertise is needed, the assessor's office may request assistance from the DPA while understanding that existing DPA workload may limit the amount of resources available during the revaluation year. It is further understood that DPA assistance will generally be prioritized first for 6- and 5-year reappraisal cycle counties and lastly for 4-year reappraisal cycle counties.

B. **Office Space and Equipment Needs:** Adequate office supplies and necessary equipment for the assessor's office will be planned and budgeted for so that a timely and acceptable revaluation program can be completed.

C. **Use of Aerial Photographs / Oblique Imagery:** Aerial photography and/or oblique imagery will be utilized to review and update location, access, land grades, improvements, tree lines, acreage, etc. Additional tools that integrate CAMA data into geographic information systems (GIS) will also be used to evaluate and update the consistency of improvement types, land tables, NBHD codes, etc.

D. **Assistance of Division of Property Assessments:** Technical support in developing base rates (base house, commercial improvement types, etc.), OBY rates, small tract valuation tables, market and use farm schedules, and commercial and industrial property valuation may be requested from the DPA while understanding the constraints as mentioned in section A above.

E. **Development of Sales File:** Sales data will be entered into the CAMA system in a timely manner to ensure the most relevant, accurate information is available for revaluation purposes. It is understood and acknowledged that ninety (90) days from the date of recording should be considered the maximum amount of time for sales data entry. The assessor's office will make reasonable efforts to minimize the number of days that elapse between the recording of deeds and sales data entry during the revaluation year.

F. **Neighborhood Codes:** Neighborhood codes will be checked for consistency and delineated in a manner that is reasonable for mass appraisal purposes.

G. **Improvement Valuation:**

1. Base Rate Development: Residential improvement values (base house) will be based on the most current market derived data available. Commercial rates will be derived from Marshall & Swift Valuation Service and adjusted for the local market.
2. Out Building and Yard Items: OBY costs and depreciation tables will be derived from Marshall & Swift Valuation Service. If the local market dictates a deviation from the published cost data, sufficient evidence will be collected and maintained to support such a deviation.
3. Collection & Use of Income & Expense Information: Questionnaires will be sent to selected income producing properties during the revaluation year for use in property valuation and appeals.
4. Quality Assurance Efforts: The quality of work completed by field personnel and data entry staff will be reviewed and monitored on a regular basis by the assessor or senior staff. In addition, assessment summaries will be monitored for any irregularities.

H. **Land Valuation:**

1. Rural Land & Use Value: Market value schedules with any necessary size and location adjustments will be developed by the assessor with DPA assistance as needed. Use value schedules will be developed by the DPA pursuant to current state law.
2. Unit of Measure Tables: UM tables will be used to value residential land from 0 to 14.99 acres (small tracts). DPA assistance may be requested.
3. Commercial & Industrial: Commercial/industrial land, whether urban or rural, will be reviewed and revalued according to current market data. DPA assistance may be requested.
4. Quality Control: The assessor will conduct quality control at all times with a review of randomly selected parcels. Statistical analysis will be utilized to identify outliers and to ensure standard statistical measures are achieved.

- I. **Mineral and/or Leaseholds:** Applicable questionnaires will be mailed to identified properties in the revaluation year by the assessor's office. DPA assistance in the valuation of leaseholds or mineral interests may be requested.

J. **Valuation Analysis:** Statistical analysis will be performed by the DPA to ensure final statistics fall within acceptable standards in all categories of properties. Final value correlation will consider all approaches to value with the most applicable being utilized in each instance where sufficient data exists.

K. **Mapping and Ownership:** Mapping and ownership information will be kept as current as reasonably possible during the revaluation year understanding the importance of timely information during revaluation.

L. **New Construction:** New improvements and/or remodeling will be kept as current as reasonably possible during the revaluation year with emphasis on (including, but not limited to): effective year built (EYB) or condition, proration, and accurate OBY data.

M. **Final Value Meeting:** A final value meeting between the assessor's office and the DPA will address all aspects of revaluation. The final analysis will be based upon standard statistical measures of performance. It is understood and acknowledged that the DPA must approve the final product of the revaluation effort.

N. **Hearings (Formal and Informal):** The assessor's staff will be responsible for informal hearings, and it is understood and acknowledged that DPA assistance for informal hearings cannot be guaranteed. Assistance with formal hearings may be requested from the DPA by submitting such requests on a parcel-by-parcel basis directly to the DPA assistant director for field operations.

Is your county currently on the IMPACT system? Yes No

Do you plan to change to another system? Yes No

If so, list the name and the date: _____

_____ Date

ASSESSOR'S PERSONNEL ASSIGNMENT

POSITION # 1	
TITLE	PROPERTY ASSESSOR
NAME	SUSAN GASS
YEARS OF SERVICE	36 YEARS
PHASE RESPONSIBILITY	ALL PHASES OF THE REAPPRAISAL PROGRAM
POSITION # 2	
TITLE	DEPUTY ASSESSOR
NAME	JOE HORNER
YEARS OF SERVICE	15 YEARS
PHASE RESPONSIBILITY	ALL PHASES OF REAPPRAISAL PROGRAM
POSITION # 3	
TITLE	PERSONAL PROPERTY/CLERK
NAME	CYNTHIA NELSON
YEARS OF SERVICE	21 YEARS
PHASE RESPONSIBILITY	PERSONAL PROPERTY, KEYPUNCH, AND CLERICAL DUTIES
POSITION # 4	
TITLE	MAPPING
NAME	MOLLY LARRANCE
YEARS OF SERVICE	12 YEARS
PHASE RESPONSIBILITY	MAPPING AND CLERICAL DUTIES AS NEEDED
POSITION # 5	
TITLE	FIELD REVIEW
NAME	Haley Pruitt
YEARS OF SERVICE	2 YEARS
PHASE RESPONSIBILITY	REVIEW OF PROPERTY AND MH PARKS
POSITION # 6	
TITLE	FIELD REVIEW
NAME	MIKE HENDERSON
YEARS OF SERVICE	16 YEARS
PHASE RESPONSIBILITY	REVIEW OF PROPERTY AND NEW CONSTRUCTION
POSITION # 7	
TITLE	CLERK
NAME	RODNEY MARTIN
YEARS OF SERVICE	7 YEARS
PHASE RESPONSIBILITY	CLERK, KEY PUNCHER, GENERAL OFFICE DUTIES

POSITION # 8	
TITLE	CLERK
NAME	MISTY BRADY
YEARS OF SERVICE	4 YEARS
PHASE RESPONSIBILITY	GENERAL OFFICE DUTIES
POSITION # 9	
TITLE	
NAME	
YEARS OF SERVICE	
PHASE RESPONSIBILITY	REVIEW OF PROPERTY AND NEW CONSTRUCTION
POSITION	
TITLE	
NAME	
YEARS OF SERVICE	
PHASE RESPONSIBILITY	
POSITION	
TITLE	
NAME	
YEARS OF SERVICE	
PHASE RESPONSIBILITY	
POSITION	
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NAME	
YEARS OF SERVICE	
PHASE RESPONSIBILITY	
POSITION	
TITLE	
NAME	
YEARS OF SERVICE	
PHASE RESPONSIBILITY	

Signature Page

ASSESSOR OF PROPERTY (Signature)

DATE

COUNTY MAYOR / EXECUTIVE (Signature)

DATE

CHAIRMAN, COUNTY COMMISSION (Signature)

DATE

ATTACHED RESOLUTION FOR 4 OR 5 YEAR CYCLES?
YES _____ NO _____

DATE SUBMITTED TO STATE BOARD OF EQUALIZATION:
DATE _____

RESOLUTION NO. _____

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

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

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

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

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

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

PURSUANT to Tenn. Code Ann. § 67-5-1601, reappraisal shall be accomplished in Jefferson County by a continuous five (5) year cycle beginning July 1st, 2024, comprised of an on-site review of each parcel of real property over a four (4) year period followed by revaluation of all such property for tax year 2029.

Adopted this _____ day of _____, _____.

APPROVED:

County Executive

ATTEST:

County Clerk

MEMORANDUM OF UNDERSTANDING

between

Jefferson County and The Division of Property Assessments

DATE: 1/2/24

TO: Susan Gass, Assessor of Property

Mark Potts, County Mayor (or Executive)

RE: Jefferson County 5 Year Reappraisal Program

**FROM: Tennessee Comptroller of the Treasury
Division of Property Assessments**

The purpose of this memorandum of understanding is to clarify the areas of responsibility for all parties involved in the reappraisal of Jefferson County. It is intended to express the requirements needed to successfully complete reappraisal and to define the extent of involvement expected of the Comptroller's Division of Property Assessments. A reappraisal program is defined as the updating of all values in the county by analyzing current information and establishing new tables, models, schedules, rates and depreciation.

Tenn. Code Ann. § 67-5-1601 provides for assessors of property to have the option to reappraise either on a 6- year cycle with an update of values in the third year or to reappraise on a 4- or 5-year cycle with no updates. Tenn. Code Ann. § 67-5-1601 (d) requires the Division of Property Assessments to provide technical assistance to counties during the year of reappraisal. The resources available to the Division of Property Assessments enable them to provide technical assistance to counties during the reappraisal year; however, the amount of division involvement will be determined by the workload resulting from all counties that are scheduled for reappraisal during each year.

The amount of Division of Property Assessments involvement must be determined and clearly understood prior to the county producing a plan for reappraisal. The assessor of property will prepare a plan that accomplishes reappraisal in accordance

with standards and procedures prescribed by the Division of Property Assessments. The reappraisal plan must include all specific items identified in this memorandum of understanding.

I. County Responsibility

The assessor of property will be responsible for ensuring that all phases of the reappraisal program are conducted in accordance with Division of Property Assessment's policies and procedures relating to **property valuation, sales verification, appeal defense and statistical standards**. The county must **resolve data quality reports, provide accurate property characteristics, provide adequate data entry, demonstrate its ability to organize and manage a program, provide adequate staffing and provide financial support**.

A. Property Valuation: All types of property will be valued following standard procedures.

1. Residential - Residential properties will be valued by determining the proper base rate for each residential improvement type in the jurisdiction. The base rates will be developed using sale properties with recently constructed improvements whenever possible to reduce the difficulties of estimating depreciation and to increase the accuracy of the land values. The base rate analysis will consider the new depreciation that will automatically be calculated when the year of reappraisal changes. The assessor of property shall retain all base rate analyses for appeal purposes. Appropriate depreciation and/or effective age will be used to adjust groups of parcels where market evidence supports it. When additional depreciation or effective age changes are used to adjust values, market analysis must be retained to support the adjustments. Individual property characteristics will not be improperly altered to achieve acceptable analysis results. Outbuildings and Yard Items (OBYs) will be valued using standard abbreviations and updated cost tables. The cost tables will be developed from nationally recognized cost services and calibrated to the local market. The assessor of property will retain all necessary supporting documentation for review and appeal purposes. Residential land will be valued using accepted appraisal practices and available computer techniques. All residential market area (neighborhood) delineation codes will be reviewed to determine their accuracy, and the necessary action will be taken to correct any changes indicated by the market since the last reappraisal program.

2. Rural Land - Rural land will be valued using standard rural land valuation procedures. Rural sales will be located and verified to determine if they meet the requirements of a valid transaction. All rural sales will be reviewed by the assessor of property or a staff member

with either the buyer, seller, or agent to determine the conditions of the sale and if any adjustments are needed. A rural land sales verification form will be completed on all rural sales. These forms will be maintained in the assessor of property's office for review and use in appeals. Rural land will be valued using the rural land valuation tables. Appropriate sales analysis must be conducted to produce a rural land schedule and to determine all factors affecting value. Areas of the county that cannot be valued using the base rural land schedule will be valued using the rural land schedule adjusted to the appropriate level of value. Land grade maps will be used to determine the appropriate land grade for each parcel. The land grade maps, if not already available, will be constructed by using Natural Resources Conservation Service (NRCS) soil survey information. All maps will be updated to reflect the most current base features such as wooded areas and areas that have been cleared since the last reappraisal program. All rural market area (neighborhood) delineation codes will be reviewed to insure they conform to current market conditions.

3. Commercial/Industrial Property - All commercial and industrial property shall be valued using standard valuation procedures. The listing of commercial and industrial properties will be reviewed for accuracy. All commercial property will be reviewed to determine if valuation by the income approach is the most appropriate method. In these instances, it will be necessary to gather sufficient income and expense data from the market to calculate an indication of value by the income approach. Completed income and expense forms will be retained for review and appeal purposes. All income data must be analyzed by making comparisons with like properties such as comparing offices to offices, warehouses to warehouses, and restaurants to restaurants. All commercial sales will be verified to determine if any special circumstances such as personal property or unusual financing are included. Commercial and industrial base rates will be developed for each type of commercial and industrial improvement in the jurisdiction. This is typically accomplished using a combination of local information and a professional cost service. All industrial properties shall be revalued using the most appropriate method, typically the cost approach. All commercial and industrial land will be revalued using the most appropriate unit of comparison, and all pertinent information such as zoning will be indicated on the land valuation maps. All analyses and sales information used to determine the commercial and industrial land values will be retained by the assessor of property for review and appeal purposes. All commercial and industrial market area (neighborhood) delineation codes will be verified to determine if they need to be revised due to changes in the market.

4. Small Tracts - Land that does not qualify as a farm and is not part of an organized development is considered a small tract. It is typically valued as an individual unit and priced per unit or per acre. A total countywide small tract analysis must be accomplished in order to determine reasonable values. After the analysis has been accomplished and a pricing guide developed, the existing small tracts are to be reviewed to determine consistency. After making any needed adjustments to improve consistency, the small tracts will be revalued using accepted appraisal practices and any appropriate computer-assisted techniques. The assessor of property will maintain all analyses and sales information used in the valuation of small tracts for review and appeal purposes. All market area (neighborhood) delineation codes that influence the valuation of small tracts will be reviewed to determine accuracy, and any adjustments needed will be made.

5. Unique Properties - Usually, unique properties will exist in a county that will require special treatment. These can be lake properties, mobile homes, large industrial complexes, mineral interest, leasehold interest, etc. The reappraisal plan will address these properties and explain how they will be valued.

B. Sales Verification: A major element in the success of a reappraisal program is the completeness and accuracy of the sales file. The Division of Property Assessments maintains a publication entitled *Property Assessor's Procedures for Sales Data Collection and Verification* to guide assessors through this process. These procedures will be followed to ensure the necessary accuracy in sales analysis. Any attempt to influence the results of the analysis by inaccurate sales verification must be avoided. The quality of the final statistical analysis depends on the integrity of the sales file, and every effort should be made to ensure its accuracy. The assessor of property will maintain records on the verification of sales for review and appeal purposes.

C. Appeal Defense: Any reappraisal program must have the necessary data and information to defend the appraisals. The assessor of property and staff must have the ability to present the value-supporting data in a manner that provides the property owners and appeal boards with the information necessary to understand how and why the value conclusions were determined. The assessor of property and staff will resist making unnecessary changes just to satisfy the property owner when the appraisal is otherwise correct. All elements of the valuation process must consider the appeal process. An effort must be made to maintain sufficient data to defend the values, and this data includes the following: base rate analysis; sales analysis;

cost information; land valuation information; adjustments to sales; income and expense information; and any other information that will be useful in the appeal process.

D. Statistical Standards for Reappraisal: The Division of Property Assessments utilizes statistical standards developed by the International Association of Assessing Officers (IAAO) for evaluating the results of reappraisal programs. The reappraisal program should be completed with these standards as the goal. Failure to meet these standards indicate the reappraisal program may be flawed and unacceptable. The standards apply to property by its statutory classification such as residential, commercial/industrial, and farm. Within each classification, properties may be further stratified based on a detailed analysis of the information available. The data used to produce the analysis must be accurate and uninfluenced by personal bias. The discovery of inaccurate data that has an influence on the results of the statistical analysis will be considered in the overall evaluation of the program. If the results of the statistical analysis fail to meet acceptable standards, said results will be reported to the State Board of Equalization for appropriate action.

E. Data Quality Reports: Data quality reports include edits that enable the assessor to identify data problems. Since the success of a reappraisal program is determined by the accuracy of the data, each county must identify and resolve errors found on data quality reports. Typically, this information is produced from the assessor of property's computer file and analyzed locally. Counties utilizing the state computer-assisted mass appraisal (CAMA) system may contact Division of Property Assessments staff for assistance as needed to generate data quality reports. Counties operating independent CAMA systems are expected to accomplish this without Division assistance.

F. Data Entry: A reappraisal increases the amount of data entry because of changes and adjustments to the file, especially where extensive field reviews are required. Any plan for reappraisal must consider this additional data entry workload.

G. Organization and Management: The completion of a successful reappraisal program is dependent upon the ability of the assessor of property to organize work activities and to manage employees throughout the reappraisal cycle. Any reappraisal plan must consider topics including but not limited to: staffing (both in quantity and in assignment of duties), training, quality control, and office space.

H. Approval for 4-Year and 5-Year Cycles: The assessor of property in any county that plans a 4- or 5-year reappraisal program must have approval by resolution from the county legislative body. The plan for reappraisal prepared by the assessor of property must be submitted for review to the county executive and the county legislative body. The county legislative body must provide the funding to accomplish the reappraisal program as outlined in the plan for reappraisal.

II. Division of Property Assessments' Responsibility:

Tenn. Code Ann. § 67-5-1601 provides that all work (accomplished by the assessor of property) is subject to the supervision and approval of the director of the Division of Property Assessments. The Division of Property Assessments is required to supervise and direct all reappraisal and revaluation programs. The Division of Property Assessments' statutory responsibilities include providing technical assistance and ensuring the accuracy of the reappraisal program. All counties conducting reappraisal programs accept the condition of limited involvement from the Division of Property Assessments and agree to maintain records and provide sufficient data and reports to enable the Division of Property Assessments to evaluate the quality of the reappraisal program.

A. Technical Assistance: Technical assistance is provided to a county by staff members of the Division of Property Assessments. The amount of technical assistance to be provided by the Division of Property Assessments will be determined after considering available resources and existing workload of county reappraisal programs scheduled during each year.

Examples of technical assistance to the assessor's office may include:

- Residential Base Rate Development
- Residential Analysis
- OBY Cost Tables Development
- Rural Land Schedule Development
- Homesite Analysis
- Commercial & Industrial Base Rate Development
- Income & Expense Analysis
- Commercial Market Analysis
- Industrial Property Appraisal
- Small Tract Sales Analysis
- Small Tract Pricing Guide Development
- Sales Adjustments Determination
- Sales Verification Instruction
- Unique Properties Appeal Preparation
- Data Preparation for Appeals Defense
- Overall Statistical Results Review
- Data Quality Reports Production
- Assessable Mineral Interest Valuation
- Assessable Leasehold Interest Valuation
- On-The-Job Training for Assessor's Staff
- Market Area (Neighborhood) Delineation Codes Review

B. Modification of Responsibility

Due to level of expertise, number of staff members, and resources available to the assessor of property, there may be a need to modify areas of responsibility in the memorandum of understanding. The purpose of the modification of responsibility is to provide latitude between the assessor and the division regarding the identified areas of responsibility. The following are specific modifications to this agreement that will be mutually beneficial for both parties and allow for better utilization of resources during the revaluation program:

III. Accuracy of Program

The assessor of property will prepare a final value report at the end of the revaluation year that will give an overview of the reappraisal program and support the value indications. The accuracy of the reappraisal program shall be determined by a review of the supporting documentation for the following: base rate development; land valuation; application of market adjustments; market area (neighborhood) delineation codes analysis; rural land sales analysis; small tract analysis; identification and valuation of unique properties; completeness of the sales file; quality of records developed for appeal defense; results of the statistical analysis; resolution of the data quality reports; and correctness of property characteristic data.

IV. Computer Appraisal System

In the event the assessor of property chooses to change the current CAMA system, information regarding the new system and a detailed plan of implementation must be included with the reappraisal plan for approval by the State Board of Equalization.

V. Failure to Comply

It is the expressed intent of this memorandum of understanding to provide the county and the Division of Property Assessments with a clear understanding of the responsibility of each party

regarding the completion of the next reappraisal program. It is the intent of the Division of Property Assessments to take whatever action necessary to ensure the accurate and timely completion of the reappraisal program. Failure on the part of the county on any of the items agreed to herein shall result in the reporting of said failure to the State Board of Equalization for appropriate action.

It is with full understanding that we accept the conditions identified in this memorandum of understanding and accept responsibility to accomplish all items identified herein. We recognize that failure on the part of the county legislative body or the assessor of property to complete the agreed to requirements will result in the action identified herein.

County Mayor (or Executive) _____
Signature _____
Date

Assessor of Property _____
Signature _____
Date

Manager
Div. of Property Assessments _____
Signature _____
Date

Senior Manager
Div. of Property Assessments _____
Signature _____
Date

Assistant Director
Div. of Property Assessments _____
Signature _____
Date

101	General	Account	Description	Year-To-Date			Month-To-Date		
				Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues									
40110			Current Property Tax	12,530,538.00	(2,293,652.88)	18.30%	1,044,211.50	(733,509.89)	70.25%
40120			Trustee's Collections - Prior Year	263,801.00	(126,668.36)	48.02%	21,983.42	(11,617.31)	52.85%
40125			Trustee's Collections - Bankruptcy	0.00	(928.83)	0.00%	0.00	(149.63)	0.00%
40130			Cir Clk/Clk & Master Collections-Pr Yr	250,000.00	(63,913.09)	25.57%	20,833.33	(17,951.19)	86.17%
40140			Interest And Penalty	25,000.00	(11,653.26)	46.61%	2,083.33	(1,486.95)	71.37%
40150			Pick-Up Taxes	25,000.00	(3,646.80)	14.59%	2,083.33	(967.20)	46.43%
40162			Payments In Lieu Of Taxes-Local	35,000.00	0.00	0.00%	2,916.67	0.00	0.00%
40210			Local Option Sales Tax	2,203,827.00	(881,922.35)	40.02%	183,652.25	(204,394.72)	111.29%
40220			Hotel/Motel Tax	450,000.00	(348,631.57)	77.47%	37,500.00	(79,367.10)	211.65%
40250			Litigation Tax - General	82,800.00	(34,511.66)	41.68%	6,900.00	(8,351.53)	121.04%
40266			Litigation Tax-Jail, Wrkhs,	138,000.00	(44,590.79)	32.31%	11,500.00	(10,893.13)	94.72%
40270			Business Tax	515,000.00	(60,738.20)	11.79%	42,916.67	(17,522.56)	40.83%
40320			Bank Excise Tax	20,000.00	0.00	0.00%	1,666.67	0.00	0.00%
40330			Wholesale Beer Tax	185,000.00	(56,366.83)	30.47%	15,416.67	(15,918.30)	103.25%
41110			Marriage Licenses	2,500.00	(1,453.50)	58.14%	208.33	(418.00)	200.64%
41140			Cable TV Franchise	110,000.00	(24,552.60)	22.32%	9,166.67	(24,552.60)	267.85%
41510			Beer Permits	2,500.00	(237.50)	9.50%	208.33	0.00	0.00%
41520			Building Permits	325,000.00	(237,130.00)	72.96%	27,083.33	(40,589.00)	149.87%
41590			Other Permits	165,000.00	(58,505.00)	35.46%	13,750.00	(8,215.00)	59.75%
42110			Fines - Circuit Court	46,500.00	(10,689.57)	22.99%	3,875.00	(985.00)	25.42%
42120			Officers Costs - Sheriff Fees	10,000.00	(3,223.58)	32.24%	833.33	(564.77)	67.77%
42141			Drug Court Fees - Circuit Court	5,000.00	(606.10)	12.12%	416.67	(52.25)	12.54%
42150			Jail Fees - Circuit Court	3,000.00	(1,155.20)	38.51%	250.00	(416.10)	166.44%
42180			DUI Treatment Fines	150.00	(95.00)	63.33%	12.50	0.00	0.00%
42190			Data Entry Fee - Circuit Court	4,000.00	(1,164.00)	29.10%	333.33	(227.00)	68.10%
42191			Courtroom Security Fee- Circuit Court	0.00	(12.35)	0.00%	0.00	0.00	0.00%
42310			County Fines	125,000.00	(34,754.29)	27.80%	10,416.67	(6,855.54)	65.81%
42311			Fines For Littering	0.00	(47.50)	0.00%	0.00	0.00	0.00%
42320			Officers Costs	70,000.00	(22,930.61)	32.76%	5,833.33	(4,723.39)	80.97%
42330			Games And Fish Fines	1,700.00	(524.25)	30.84%	141.67	(58.50)	41.29%
42341			General Sessions Court - Drug Court	15,000.00	(3,916.84)	26.11%	1,250.00	(1,198.90)	95.91%
42350			Jail Fees	50,000.00	(17,419.19)	34.84%	4,166.67	(1,749.43)	41.99%
42380			DUI Treatment Fines	10,000.00	(4,704.31)	47.04%	833.33	(793.25)	95.19%
42390			Data Entry Fee - General Sessions	20,000.00	(8,689.75)	43.45%	1,666.67	(1,648.00)	98.88%
42391			Courtroom Security Fee	2,000.00	(1,001.77)	50.09%	166.67	(150.10)	90.06%
42410			Fines - Juvenile Court	6,000.00	(1,749.75)	29.16%	500.00	(150.00)	30.00%
42420			Officers Costs	6,500.00	(2,181.35)	33.56%	541.67	(428.40)	79.09%

101	General	Account	Description	Year-To-Date		Month-To-Date		% of Budget	Estimate Avg/Mth	Actual	% of Avg
				Budget Estimate	Actual	Estimate Avg/Mth	Actual				
42441			Drug Court Fees	0.00	(224.20)	0.00%	0.00	0.00	0.00%		
42490			Data Entry Fee - Juvenile Court	800.00	(2,224.25)	278.03%	66.67	(321.05)	481.58%		
42520			Officers Costs - Chancery Court	1,000.00	(15.20)	1.52%	83.33	0.00	0.00%		
42530			Data Entry Fee - Chancery Court	5,000.00	(2,100.00)	42.00%	416.67	(512.00)	122.88%		
42872			Victims Assistance Assessments	38,000.00	(15,282.50)	40.22%	3,166.67	(2,452.50)	77.45%		
42990			Other Fines, Forfeitures, And Penalties	10,000.00	(6,650.00)	66.50%	833.33	(1,900.00)	228.00%		
43120			Patient Charges	3,972,404.00	(1,549,565.37)	39.01%	331,033.67	(412,648.67)	124.65%		
43190			Other General Service Charges	2,500.00	(1,700.00)	68.00%	208.33	(150.00)	72.00%		
43350			Copy Fees	1,000.00	(99.50)	9.95%	83.33	0.00	0.00%		
43360			Library Fees	5,843.44	(6,870.14)	117.57%	486.95	(307.00)	63.05%		
43370			Telephone Commissions	80,000.00	(22,623.86)	28.28%	6,666.67	(4,183.95)	62.76%		
43383			Additional Fees - Tiding and	0.00	(22,618.50)	0.00%	0.00	(4,062.00)	0.00%		
43392			Data Processing Fee -Register	15,000.00	(8,096.00)	53.97%	1,250.00	(1,532.00)	122.56%		
43394			Data Processing Fee - Sheriff	7,000.00	(1,575.57)	22.51%	583.33	(264.10)	45.27%		
43395			Sexual Offender Registration Fee-	4,000.00	(1,800.00)	45.00%	333.33	(300.00)	90.00%		
43396			Data Processing Fee - County Clerk	1,000.00	(1,024.00)	102.40%	83.33	(177.00)	212.40%		
43397			Subscription & Electronic Filing Fee-	12,052.00	(4,260.00)	35.35%	1,004.33	(160.00)	15.83%		
43399			Vehicle Insurance Coverage and	0.00	(1,635.00)	0.00%	0.00	(330.00)	0.00%		
44120			Lease/Rentals	7,200.00	(2,569.00)	35.68%	600.00	(642.00)	107.00%		
44131			Commissary Sales	30,000.00	(17,374.59)	57.92%	2,500.00	(9,080.49)	363.22%		
44140			Sale Of Maps	0.00	(7.75)	0.00%	0.00	0.00	0.00%		
44146			E-Rate Funding	960.00	(3,935.96)	410.00%	80.00	(239.99)	299.99%		
44170			Miscellaneous Refunds	181,671.50	(30,419.89)	16.74%	15,139.29	(29,390.88)	194.14%		
44180			Expenditure Credits	0.00	(3,335.20)	0.00%	0.00	(1,314.20)	0.00%		
44530			Sale Of Equipment	1,000.00	(6,217.00)	621.70%	83.33	(1,756.00)	2,107.20%		
44570			Contributions & Gifts	250.00	(250.00)	100.00%	20.83	0.00	0.00%		
44990			Other Local Revenues	648,339.00	(133,395.05)	20.57%	54,028.25	(131,542.92)	243.47%		
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	(301,029.31)	0.00%	0.00	(67,358.14)	0.00%		
45520			Circuit Court Clerk	190,000.00	(45,490.61)	23.94%	15,833.33	(11,680.13)	73.77%		
45540			General Sessions Court Clerk	390,000.00	(113,170.51)	29.02%	32,500.00	(27,776.93)	85.47%		
45550			Clerk And Master	125,000.00	(39,646.98)	31.72%	10,416.67	(12,659.55)	121.53%		
45560			Juvenile Court Clerk	30,000.00	(7,345.42)	24.48%	2,500.00	(2,577.84)	103.11%		
45580			Register of Deeds	280,000.00	(110,621.27)	39.51%	23,333.33	(24,296.38)	104.13%		
45590			Sheriff	20,000.00	(6,339.57)	31.70%	1,666.67	(1,802.97)	108.18%		
45610			Trustee	0.00	(304,299.94)	0.00%	0.00	(83,657.74)	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		% of Avg
				Budget Estimate	Actual	Estimate Avg/Mth	Actual	
46140		Aging Programs	11,562.00	(3,774.00)	963.50	(943.00)	97.87%	
46210		Law Enforcement Training Programs	40,800.00	0.00	3,400.00	0.00	0.00%	
46310		Health Department Programs	331,449.00	(69,221.71)	27,620.75	(69,221.71)	250.61%	
46430		Litter Program	52,700.00	0.00	4,391.67	0.00	0.00%	
46835		Vehicle Certificate Of Title Fees	10,000.00	(3,726.25)	833.33	(849.40)	101.93%	
46852		State Revenue Sharing -	50,000.00	(23,061.81)	4,166.67	(4,673.74)	112.17%	
46855		State Shared Sports Gaming Privilege	0.00	(28,834.14)	0.00	(13,505.94)	0.00%	
46915		Contracted Prisoner Board	730,000.00	(214,102.00)	60,833.33	(72,898.00)	119.83%	
46960		Registrar's Salary Supplement	15,000.00	(3,791.00)	1,250.00	0.00	0.00%	
46980		Other State Grants	1,345,787.26	(1,129,830.90)	112,148.94	(57,807.86)	51.55%	
46990		Other State Revenues	17,700.00	(11,406.74)	1,475.00	(1,362.39)	92.37%	
47180		Community Development	4,250.00	0.00	354.17	0.00	0.00%	
47220		Civil Defense Reimbursement	70,964.00	0.00	5,913.67	0.00	0.00%	
47235		Homeland Security Grants	36,000.00	0.00	3,000.00	0.00	0.00%	
47240		Medicaid	150,000.00	(74,587.50)	12,500.00	(31,441.50)	251.53%	
47590		Other Federal Through State	2,117,512.00	(159,638.70)	176,459.33	(48,463.25)	27.46%	
47715		Tax Credit Bond Rebate	484,368.00	(243,999.02)	40,364.00	0.00	0.00%	
47905		American Rescue Plan Act Grant #10	30,482.11	0.00	2,540.18	0.00	0.00%	
47990		Other Direct Federal Revenue	80,390.00	(14,639.54)	6,699.17	(800.00)	11.94%	
48130		Contributions	161,937.00	(7,875.00)	13,494.75	0.00	0.00%	
48610		Donations	8,344.58	(9,870.14)	695.38	(142.80)	20.54%	
48990		Other	0.00	(4,605.01)	0.00	(142.85)	0.00%	
48991		Opioid Settlement Funds - Past	0.00	(29,934.72)	0.00	0.00	0.00%	
49700		Insurance Recovery	77,001.70	(32,696.90)	6,416.81	(7,626.00)	118.84%	
49800		Transfers In	393,300.00	0.00	32,775.00	0.00	0.00%	
		Total Revenues	31,936,383.59	(9,203,375.85)	2,661,365.30	(2,340,859.61)	87.96%	
		Expenditures						
51100		County Commission	(316,385.00)	175,869.67	(26,365.42)	16,163.55	61.31%	
51210		Board Of Equalization	(3,000.00)	0.00	(250.00)	0.00	0.00%	
51300		County Mayor/Executive	(438,451.00)	260,868.84	(36,537.58)	21,840.35	59.78%	
51500		Election Commission	(414,613.00)	150,093.99	(34,551.08)	30,613.18	88.60%	
51600		Register Of Deeds	(400,161.00)	176,484.98	(33,346.75)	30,593.94	91.74%	
51750		Zoning Compliance	(160,598.00)	66,742.00	(13,383.17)	11,073.82	82.74%	
51800		County Buildings	(1,147,680.00)	702,043.12	(95,640.00)	54,283.42	56.76%	
51810		Maintenance Garage	(544,748.00)	240,495.26	(45,395.67)	22,953.24	50.56%	
51910		Preservation Of Records	(10,500.00)	2,238.40	(875.00)	0.00	0.00%	
52100		Accounting And Budgeting	(1,122,100.00)	464,290.16	(93,508.33)	81,839.91	87.52%	
52300		Property Assessor's Office	(727,041.00)	262,117.67	(60,586.75)	52,589.64	86.80%	

101	Account	Description	Year-To-Date		Month-To-Date		% of Budget	% of Avg
			Budget Estimate	Actual	Estimate Avg/Mth	Actual		
	General							
52400	County Trustee's Office		(385,040.63)	172,955.23	(32,086.72)	44.92%	42,489.27	132.42%
52500	County Clerk's Office		(996,931.00)	448,479.20	(83,077.58)	44.99%	72,488.27	87.25%
52600	Information Technology		(129,675.00)	71,831.07	(10,806.25)	55.39%	8,064.00	74.62%
52900	Other Finance		(654,251.00)	195,138.97	(54,520.92)	29.83%	30,136.72	55.28%
53100	Circuit Court		(999,367.32)	455,538.85	(83,280.61)	45.58%	70,486.03	84.64%
53300	General Sessions Court		(339,705.13)	156,603.56	(28,308.76)	46.10%	24,883.96	87.90%
53330	Drug Court		(30,150.00)	5,395.43	(2,512.50)	17.90%	0.00	0.00%
53400	Chancery Court		(291,526.00)	124,579.61	(24,293.83)	42.73%	21,177.22	87.17%
53500	Juvenile Court		(441,178.87)	194,789.47	(36,764.91)	44.15%	29,278.92	79.64%
53900	Other Administration Of Justice		(12,500.00)	0.00	(1,041.67)	0.00%	0.00	0.00%
53930	Victim Assistance Programs		(103,757.00)	34,034.84	(8,646.42)	32.80%	4,513.88	52.21%
54110	Sheriff's Department		(7,963,233.20)	3,541,998.62	(663,602.77)	44.48%	1,029,191.77	155.09%
54140	Wheel Tax Officer		(20,357.00)	7,536.75	(1,696.42)	37.02%	1,501.22	88.49%
54160	Administration Of The Sexual Offender		(15,000.00)	0.00	(1,250.00)	0.00%	0.00	0.00%
54210	Jail		(4,038,988.73)	2,234,679.48	(336,582.39)	55.33%	230,027.73	68.34%
54220	Workhouse		(58,078.27)	29,472.90	(4,839.86)	50.75%	1,882.41	38.89%
54410	Civil Defense		(146,470.00)	45,119.83	(12,205.83)	30.80%	9,273.52	75.98%
54510	Building Inspection		(148,075.00)	60,551.82	(12,339.58)	40.89%	10,907.63	88.40%
54710	Public Safety Grants Program		(36,000.00)	18,156.00	(3,000.00)	50.43%	0.00	0.00%
54900	Other Public Safety		(937,718.00)	468,859.00	(78,143.17)	50.00%	234,429.50	300.00%
55110	Local Health Center		(417,095.00)	125,777.16	(34,757.92)	30.16%	24,474.80	70.42%
55120	Rabies And Animal Control		(147,531.00)	34,666.87	(12,294.25)	23.50%	5,244.20	42.66%
55130	Ambulance/Emergency Medical		(6,617,288.00)	3,097,298.85	(551,440.67)	46.81%	435,513.85	78.98%
55720	Sanitation Education/Information		(81,640.00)	32,674.69	(6,803.33)	40.02%	5,044.53	74.15%
55900	Dept. Of Environment		(201,721.04)	69,030.19	(16,810.09)	34.22%	15,812.80	94.07%
56300	Senior Citizens Assistance		(293,558.04)	101,536.23	(24,463.17)	34.59%	16,716.72	68.33%
56500	Libraries		(683,631.23)	305,852.80	(56,969.27)	44.74%	52,297.41	91.80%
57100	Agricultural Extension Service		(199,551.00)	36,358.05	(16,629.25)	18.22%	1,416.97	8.52%
57500	Soil Conservation		(100,488.00)	32,972.23	(8,374.00)	32.81%	9,233.35	110.26%
58110	Tourism		(495,593.11)	205,164.29	(41,299.43)	41.40%	14,260.56	34.53%
58300	Veterans' Services		(50,940.00)	21,341.09	(4,245.00)	41.89%	3,785.10	89.17%
58500	Contributions To Other Agencies		(1,223,591.00)	548,735.50	(101,965.92)	44.85%	48,964.50	48.02%
99100	Transfers Out		(932,690.97)	637,321.99	(77,724.25)	68.33%	0.00	0.00%
Total	Expenditures		(34,478,597.54)	16,015,694.66	(2,873,216.46)	46.45%	2,775,447.89	96.60%
Total	General		(2,542,213.95)	6,812,318.81	(211,851.16)	267.97%	434,588.28	205.14%

Account	Description	Year-To-Date		% of Budget	Month-To-Date		% of Avg
		Budget Estimate	Actual		Estimate Avg/Mth	Actual	
Revenues							
40266	Litigation Tax-Jail, Wrkhs,	40,000.00	(16,136.87)	40.34%	3,333.33	(3,900.60)	117.02%
	Total Revenues	40,000.00	(16,136.87)	40.34%	3,333.33	(3,900.60)	117.02%
Expenditures							
52900	Other Finance	(1,000.00)	208.49	20.85%	(83.33)	39.01	46.81%
	Total Expenditures	(1,000.00)	208.49	20.85%	(83.33)	39.01	46.81%
Total 112	Courthouse & Jail Maintenance	39,000.00	(15,928.38)	40.84%	3,250.00	(3,861.59)	118.82%

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	(4,016.05)	33.84%	989.00	(1,010.83)	102.21%	
49800	Transfers In	20,000.00	0.00	0.00%	1,666.67	0.00	0.00%	
	Total Revenues	31,868.00	(4,016.05)	12.60%	2,655.67	(1,010.83)	38.06%	
Expenditures								
52900	Other Finance	(138.00)	51.42	37.26%	(11.50)	10.11	87.91%	
54210	Jail	(13,200.00)	11,730.00	88.86%	(1,100.00)	0.00	0.00%	
	Total Expenditures	(13,338.00)	11,781.42	88.33%	(1,111.50)	10.11	0.91%	
Total 114	Law Library	18,530.00	7,765.37	-41.91%	1,544.17	(1,000.72)	64.81%	

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

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Account	Description	Year-To-Date		% of Budget	Estimate Avg/Mth	Month-To-Date		% of Avg
		Budget Estimate	Actual			Actual	Actual	
116	Solid Waste/Sanitation							
Revenues								
40110	Current Property Tax	2,179,224.00	(400,302.87)	18.37%	181,602.00	(127,567.04)	70.25%	
40120	Trustee's Collections - Prior Year	51,514.00	(18,927.58)	36.74%	4,292.83	(1,735.95)	40.44%	
40125	Trustee's Collections - Bankruptcy	0.00	(138.80)	0.00%	0.00	(22.36)	0.00%	
40130	Cir Clk/Clk & Master Collections-Pr Yr	40,000.00	(9,550.23)	23.88%	3,333.33	(2,682.36)	80.47%	
40140	Interest And Penalty	10,000.00	(1,741.60)	17.42%	833.33	(222.20)	26.66%	
40150	Pick-Up Taxes	2,500.00	(634.21)	25.37%	208.33	(168.20)	80.74%	
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	650,000.00	(650,000.00)	100.00%	54,166.67	0.00	0.00%	
Total Revenues		3,076,238.00	(1,024,431.53)	33.30%	256,353.17	(132,398.11)	51.65%	
Expenditures								
55731	Waste Pickup	(2,422,539.00)	512,393.87	21.15%	(201,878.25)	74,406.94	36.86%	
Total Expenditures		(2,422,539.00)	512,393.87	21.15%	(201,878.25)	74,406.94	36.86%	
Total 116	Solid Waste/Sanitation	653,699.00	(512,037.66)	78.33%	54,474.92	(57,991.17)	106.45%	

Account	Description	Year-To-Date		% of Budget	Month-To-Date		% of Avg
		Budget Estimate	Actual		Estimate Avg/Mth	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%
99100	Transfers Out	(29,322.97)	0.00	0.00%	(19,110.25)	0.00	0.00%
	Total Expenditures	(243,322.97)	14,000.00	5.75%	(20,276.91)	0.00	0.00%
Total	121 Special Purpose - TN Opioid Abatement	0.00	(229,322.97)	100.00%	0.00	0.00	0.00%

Account	Description	Year-To-Date		% of Budget	Estimate Avg/Mth	Month-To-Date		% of Avg
		Budget Estimate	Actual			Actual		
122	Drug Control							
Revenues								
42140	Drug Control Fines - Circuit Court	7,000.00	(970.17)	13.86%	583.33	(28.50)	4.89%	
42141	Drug Court Fees - Circuit Court	0.00	(70.30)	0.00%	0.00	0.00	0.00%	
42340	Drug Control Fines - General Sessions	10,000.00	(3,530.20)	35.30%	833.33	(1,368.95)	164.27%	
42341	General Sessions Court - Drug Court	0.00	(966.15)	0.00%	0.00	0.00	0.00%	
42910	Proceeds From Confiscated Property	10,000.00	0.00	0.00%	833.33	0.00	0.00%	
	Total Revenues	27,000.00	(5,536.82)	20.51%	2,250.00	(1,397.45)	62.11%	
Expenditures								
54150	Drug Enforcement	(38,400.00)	10,478.25	27.29%	(3,200.00)	13.98	0.44%	
	Total Expenditures	(38,400.00)	10,478.25	27.29%	(3,200.00)	13.98	0.44%	
Total 122	Drug Control	(11,400.00)	4,941.43	43.35%	(950.00)	(1,383.47)	-145.63%	

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Jefferson County Finance
 Summary Financial Statement by Sub-Fund
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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 -	5,168,000.00	0.00	430,666.67	0.00	0.00%
	Total Revenues	5,168,000.00	0.00	430,666.67	0.00	0.00%
Expenditures						
58831	American Rescue Plan Act Grant #1	(3,441,333.35)	1,208,057.12	(286,777.78)	8,000.00	2.79%
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)	0.00	0.00%
91402	American Rescue Plan Act Grant #1	(85,950.00)	80,750.00	(7,162.50)	0.00	0.00%
	Total Expenditures	(8,550,761.60)	1,288,957.12	(712,563.47)	8,000.00	1.12%
Total 127	American Rescue Plan Act Grant	(3,382,761.60)	1,288,957.12	(281,896.80)	8,000.00	2.84%

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Jefferson County Finance
 Summary Financial Statement by Sub-Fund
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Account	Description	Year-To-Date		% of Budget	Estimate Avg/Mth	Month-To-Date		% of Avg
		Budget Estimate	Actual			Actual	Actual	
128	Other Special Revenue Fund							
Revenues								
44110	Interest Earned	4,000.00	(1,585.07)	39.63%	333.33	0.00	0.00%	
44120	Lease/Rentals	852,002.00	(214,500.50)	25.18%	71,000.17	(2,000.00)	2.82%	
	Total Revenues	856,002.00	(216,085.57)	25.24%	71,333.50	(2,000.00)	2.80%	
Expenditures								
52900	Other Finance	(9,500.00)	2,180.10	22.95%	(791.67)	20.00	2.53%	
	Total Expenditures	(9,500.00)	2,180.10	22.95%	(791.67)	20.00	2.53%	
Total 128	Other Special Revenue Fund	846,502.00	(213,905.47)	25.27%	70,541.83	(1,980.00)	2.81%	

Account	Description	Year-To-Date			Month-To-Date			% of Avg
		Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual		
131	Highway/Public Works							
Revenues								
40110	Current Property Tax	2,860,232.00	(524,777.32)	18.35%	238,352.67	(167,431.82)	70.25%	
40120	Trustee's Collections - Prior Year	68,685.00	(26,207.32)	38.16%	5,723.75	(2,403.59)	41.99%	
40125	Trustee's Collections - Bankruptcy	0.00	(192.17)	0.00%	0.00	(30.96)	0.00%	
40130	Cir Clk/Cik & Master Collections-Pr Yr	55,790.00	(13,223.39)	23.70%	4,649.17	(3,714.04)	79.89%	
40140	Interest And Penalty	13,600.00	(2,411.17)	17.73%	1,133.33	(307.67)	27.15%	
40150	Pick-Up Taxes	3,000.00	(832.44)	27.75%	250.00	(220.78)	88.31%	
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	(13,193.00)	23.99%	4,583.33	(1,688.00)	36.83%	
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	(857,315.75)	53.69%	133,054.83	(209,002.31)	157.08%	
46930	Petroleum Special Tax	35,650.00	(12,077.35)	33.88%	2,970.83	(3,019.33)	101.63%	
49700	Insurance Recovery	4,750.00	(4,750.00)	100.00%	395.83	0.00	0.00%	
Total Revenues		5,051,130.00	(1,454,979.91)	28.81%	420,927.50	(387,818.50)	92.13%	
Expenditures								
61000	Administration	(329,745.00)	136,823.67	41.49%	(27,478.75)	25,020.12	91.05%	
62000	Highway And Bridge Maintenance	(2,802,668.00)	1,302,776.27	46.48%	(233,555.67)	236,178.03	101.12%	
63100	Operation And Maintenance Of	(1,223,872.00)	632,384.15	51.67%	(101,989.33)	58,939.93	57.79%	
63400	Quarry Operations	(933,330.00)	251,771.17	26.98%	(77,777.50)	47,606.09	61.21%	
63500	Asphalt Plant Operations	(32,600.00)	12,803.30	39.27%	(2,716.67)	32.55	1.20%	
65000	Other Charges	(139,301.00)	84,059.34	60.34%	(11,608.42)	5,580.23	48.07%	
66000	Employee Benefits	(121,149.00)	121,149.00	100.00%	(10,095.75)	0.00	0.00%	
68000	Capital Outlay	(91,662.00)	0.00	0.00%	(7,638.50)	0.00	0.00%	
Total Expenditures		(5,674,327.00)	2,541,766.90	44.79%	(472,860.58)	373,356.95	78.96%	
Total 131	Highway/Public Works	(623,197.00)	1,086,786.99	174.39%	(51,933.08)	(14,461.55)	-27.85%	

Jefferson County Finance
Summary Financial Statement by Sub-Fund
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141 General Purpose School

Account	Description	Year-To-Date		% of Budget	Estimate Avg/Mth	Month-To-Date		% of Avg
		Budget Estimate	Actual			Actual	Actual	
Revenues								
40110	Current Property Tax	11,152,979.00	(2,016,857.99)	18.08%	929,414.92	(645,808.41)	69.49%	
40120	Trustee's Collections - Prior Year	227,610.00	(117,584.00)	51.66%	18,967.50	(10,816.15)	57.02%	
40125	Trustee's Collections - Bankruptcy	0.00	(864.75)	0.00%	0.00	(139.31)	0.00%	
40130	Cir Clk/Clk & Master Collections-Pt Yr	341,415.00	(59,505.29)	17.43%	28,451.25	(16,713.18)	58.74%	
40140	Interest And Penalty	50,000.00	(10,849.10)	21.70%	4,166.67	(1,384.41)	33.23%	
40150	Pick-Up Taxes	10,000.00	(3,210.78)	32.11%	833.33	(851.56)	102.19%	
40161	Payments In Lieu Of Taxes - T. V. A.	13,000.00	(4,432.23)	34.09%	1,083.33	(1,108.06)	102.28%	
40162	Payments In Lieu Of Taxes-Local	15,000.00	0.00	0.00%	1,250.00	0.00	0.00%	
40210	Local Option Sales Tax	7,721,436.00	(3,156,877.12)	40.88%	643,453.00	(722,359.49)	112.26%	
40275	Local Option Mixed Drink Taxes	30,000.00	(10,856.00)	36.19%	2,500.00	(1,005.00)	40.20%	
40320	Bank Excise Tax	25,000.00	0.00	0.00%	2,083.33	0.00	0.00%	
41110	Marriage Licenses	2,400.00	(726.75)	30.28%	200.00	(209.00)	104.50%	
43570	Receipts From Individual Schools	40,000.00	(15,472.47)	38.68%	3,333.33	(9,551.48)	286.54%	
43581	Community Service Fees - Children	185,000.00	(77,447.14)	41.86%	15,416.67	(18,792.32)	121.90%	
44145	Sale Of Recycled Materials	0.00	(234.00)	0.00%	0.00	0.00	0.00%	
44170	Miscellaneous Refunds	0.00	(7,417.78)	0.00%	0.00	0.00	0.00%	
44560	Damages Recovered From Individuals	0.00	(126.31)	0.00%	0.00	(38.00)	0.00%	
44570	Contributions & Gifts	0.00	(360.00)	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	47,164,250.00	(19,772,891.78)	41.92%	3,930,354.17	(4,943,222.94)	125.77%	
46515	Early Childhood Education	765,055.00	(130,228.78)	17.02%	63,754.58	0.00	0.00%	
46590	Other State Education Funds	0.00	(180,171.04)	0.00%	0.00	(45,042.76)	0.00%	
46610	Career Ladder Program	33,000.00	(25,400.29)	76.97%	2,750.00	0.00	0.00%	
46790	Other Vocational	2,759,625.36	(326,220.61)	11.82%	229,968.78	0.00	0.00%	
46830	Beer Tax	18,500.00	(10,128.93)	54.75%	1,541.67	0.00	0.00%	
46840	Alcoholic Beverage Tax	85,000.00	(39,453.85)	46.42%	7,083.33	(27,288.39)	385.25%	
46851	State Revenue Sharing -T.V.A.	1,006,000.00	(290,990.41)	28.93%	83,833.33	(290,990.41)	347.11%	
46980	Other State Grants	95,658.24	0.00	0.00%	7,971.52	0.00	0.00%	
46981	Safe Schools Grant	278,918.06	(16,779.83)	6.02%	23,243.17	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	(22,168.70)	30.37%	6,083.33	(6,480.95)	106.54%	
48130	Contributions	110,739.00	0.00	0.00%	9,228.25	0.00	0.00%	
48990	Other	80,000.00	(47,240.25)	59.05%	6,666.67	(33,631.38)	504.47%	
49700	Insurance Recovery	62,076.25	(66,700.85)	107.45%	5,173.02	0.00	0.00%	
49800	Transfers In	101,100.00	0.00	0.00%	8,425.00	0.00	0.00%	
Total Revenues		72,467,261.91	(26,411,197.03)	36.45%	6,038,938.49	(6,775,433.20)	112.20%	
Expenditures								

Account	Description	Year-To-Date			Month-To-Date			% of Avg
		Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg	
141	General Purpose School							
71100	Regular Instruction Program	(33,791,485.41)	8,959,992.69	26.52%	(2,815,957.12)	2,472,879.83	87.82%	
71150	Alternative Instruction Program	(136,054.00)	33,616.88	24.71%	(11,337.83)	10,789.23	95.16%	
71200	Special Education Program	(4,074,195.39)	995,197.76	24.43%	(339,516.28)	331,385.07	97.61%	
71300	Career and Technical Education	(5,134,481.67)	1,109,369.39	21.61%	(427,873.47)	237,566.98	55.52%	
72110	Attendance	(369,958.00)	122,172.24	33.02%	(30,829.83)	28,097.97	91.14%	
72120	Health Services	(1,026,297.00)	208,673.97	20.33%	(85,524.75)	63,490.03	74.24%	
72130	Other Student Support	(2,790,141.06)	611,254.16	21.91%	(232,511.76)	159,392.39	68.55%	
72210	Regular Instruction Program	(2,297,657.00)	510,834.26	22.23%	(191,471.42)	104,851.64	54.76%	
72215	Alternative Instruction Program	(43,651.00)	12,697.70	29.09%	(3,637.58)	3,459.52	95.10%	
72220	Special Education Program	(720,731.85)	232,405.27	32.25%	(60,060.99)	52,998.38	88.24%	
72230	Career and Technical Education	(365,942.97)	128,997.55	35.25%	(30,495.25)	22,373.61	73.37%	
72250	Education Technology	(1,525,893.00)	754,171.10	49.43%	(127,157.75)	79,425.05	62.46%	
72310	Board Of Education	(910,425.00)	447,024.95	49.10%	(75,868.75)	42,730.92	56.32%	
72320	Office Of The Superintendent	(337,909.00)	134,153.38	39.70%	(28,159.08)	23,908.60	84.91%	
72410	Office Of The Principal	(4,342,877.00)	1,545,100.16	35.58%	(361,906.42)	316,351.42	87.41%	
72510	Fiscal Services	(648,339.00)	0.00	0.00%	(54,028.25)	0.00	0.00%	
72520	Human Services/Personnel	(185,311.00)	77,938.77	42.06%	(15,442.58)	12,734.14	82.46%	
72610	Operation and Maintenance of Plant	(5,313,571.58)	2,459,608.96	46.29%	(442,797.63)	404,831.13	91.43%	
72620	Maintenance Of Plant	(1,950,393.00)	978,007.06	50.14%	(162,532.75)	106,361.88	65.44%	
72710	Transportation	(3,473,407.78)	1,361,599.04	39.20%	(289,450.65)	196,384.13	67.85%	
73100	Food Service	0.00	0.00	0.00%	0.00	0.00	0.00%	
73300	Community Services	(422,128.27)	154,101.95	36.51%	(35,177.36)	25,405.43	72.22%	
73400	Early Childhood Education	(879,344.00)	221,919.75	25.24%	(73,278.67)	64,975.98	88.67%	
76100	Regular Capital Outlay	(1,593,590.67)	450,951.75	28.30%	(132,799.22)	127,882.44	96.30%	
99100	Transfers Out	(1,298,464.00)	0.00	0.00%	(108,205.33)	0.00	0.00%	
Total	Expenditures	(73,632,248.65)	21,509,794.74	29.21%	(6,136,020.72)	4,888,275.77	79.67%	
Total	General Purpose School	(1,164,986.74)	(4,901,402.29)	-420.73%	(97,082.23)	(1,887,157.43)	-	

Jefferson County Finance
Summary Financial Statement
November 2023

Account	Description	Year-To-Date		% of Budget	Estimate Avg/Mth	Month-To-Date		% of Avg
		Budget Estimate	Actual			Actual	Actual	
142	School Federal Projects							
Revenues								
44146	E-Rate Funding	0.00	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	0.00%
47131	Vocational Program Improvement	146,639.05	(81,868.14)	55.83%	12,219.92	0.00	0.00	0.00%
47141	Esea Title I	2,773,207.26	(378,424.38)	13.65%	231,100.61	(45,208.38)	(45,208.38)	369.96%
47143	Education Of The Handicapped Act	1,970,492.07	(293,131.10)	14.88%	164,207.67	(172,130.83)	(172,130.83)	74.48%
47145	Special Education Preschool Grants	81,824.31	(12,226.51)	14.94%	6,818.69	(149,766.01)	(149,766.01)	91.21%
47146	English Language Acquisition Grants	48,094.18	(2,175.71)	4.52%	4,007.85	(6,113.26)	(6,113.26)	89.65%
47189	Title II	0.00	0.00	0.00%	0.00	0.00	0.00	25.46%
47301	COVID-19 Grant #1	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
47307	CARES Grant #7	15,295.00	0.00	0.00%	0.00	0.00	0.00	0.00%
47309	Literacy Network (Training Stipend)	12,000.00	0.00	0.00%	1,274.58	0.00	0.00	0.00%
47313	In-Active	0.00	(21,000.00)	175.00%	1,000.00	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	0.00%
47315	Federal Project ESSER Planning	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
47401	American Rescue Plan Act Grant -	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
47402	American Rescue Plan Act Grant #2	4,936,184.47	(1,336,616.12)	27.08%	411,348.71	(163,899.77)	(163,899.77)	39.84%
47403	American Rescue Plan Act Grant #3	18,526.11	0.00	0.00%	1,543.84	0.00	0.00	0.00%
47404	American Rescue Plan Act Grant #4	4,109.78	(314.50)	7.65%	342.48	(314.50)	(314.50)	91.83%
47590	Other Federal Through State	31,398.79	(2,427.18)	7.73%	2,616.57	(1,378.12)	(1,378.12)	52.67%
49800	Transfers In	97,513.88	(15,298.14)	15.69%	8,126.16	(7,649.08)	(7,649.08)	94.13%
	Total Revenues	10,135,284.90	(2,143,481.78)	21.15%	844,607.08	(547,480.53)	(547,480.53)	64.82%
Expenditures								
71000	Instruction	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
71100	Regular Instruction Program	(3,745,753.99)	992,790.36	26.50%	(312,146.17)	0.00	0.00	0.00%
71200	Special Education Program	(1,441,681.20)	365,814.70	25.37%	(120,140.10)	319,545.05	319,545.05	102.37%
71300	Career and Technical Education	(113,446.55)	74,846.35	65.97%	(9,453.88)	102,183.17	102,183.17	85.05%
72120	Health Services	(500.00)	500.00	100.00%	(41.67)	4,493.53	4,493.53	47.53%
72130	Other Student Support	(1,048,280.37)	293,928.95	28.04%	(87,356.70)	500.00	500.00	1,200.00%
72210	Regular Instruction Program	(475,049.70)	143,925.31	30.30%	(39,587.48)	87,750.17	87,750.17	100.45%
72220	Special Education Program	(515,682.04)	119,822.57	23.24%	(42,973.50)	44,070.67	44,070.67	111.32%
72230	Career and Technical Education	(4,000.00)	911.36	22.78%	(333.33)	27,335.56	27,335.56	63.61%
72250	Education Technology	0.00	0.00	0.00%	0.00	100.00	100.00	30.00%
72510	Fiscal Services	(15,295.00)	0.00	0.00%	(1,274.58)	0.00	0.00	0.00%
72610	Operation and Maintenance of Plant	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
72710	Transportation	(84,222.80)	23,247.67	27.60%	(7,018.57)	0.00	0.00	0.00%
73100	Food Service	0.00	0.00	0.00%	0.00	4,625.75	4,625.75	65.91%
73300	Community Services	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%

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	(2,475,346.33)	1,956,955.95	79.06%	(206,278.86)	0.00	0.00%	
99000	Other Uses	0.00	0.00	0.00%	0.00	0.00	0.00%	
99100	Transfers Out	(177,608.91)	0.00	0.00%	(14,800.74)	0.00	0.00%	
99110	Operating Transfers To Primary Govts	(38,418.01)	0.00	0.00%	(3,201.50)	0.00	0.00%	
Total	Expenditures	(10,135,284.90)	3,972,743.22	39.20%	(844,607.08)	590,603.90	69.93%	
Total	School Federal Projects	0.00	1,829,261.44	100.00%	0.00	43,123.37	0.00%	

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Jefferson County Finance
Balance Sheet Summarized
November 2023 2023

User: Bryant Opell
Date/Time: 1/4/2024 10:25 AM

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

Template Name: Balance Sheet
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Jefferson County Finance
Balance Sheet Summarized
November 2023

User: Bryant Opell
Date/Time: 1/4/2024 10:25 AM

Account Number	Account Description	Ending Balance
Fund: 142 School Federal Projects		
11140	Cash With Trustee	2,464,663.58
11410	Accounts Receivable	0.00
11430	Due From Other Governments	0.00
11440	Due From Other Funds	5,457.03
14100	Estimated Revenues	10,123,284.90
14200	Unliquidated Encumbrances (Control)	1,152,106.46
14500	Expenditures - Current Year (Control)	2,820,636.76
14600	Exp Chgd To Reserve For Prior Yrs Enc	150.00
	Total Assets	16,566,298.73
	Total Assets and Deferred Outflows of Resources	16,566,298.73
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	(27,645.59)
21340	Employee Insurance Deductions	(4,620.32)
21341	Aflac	(1,368.54)
21342	Health Insurance	(106,097.55)
21343	Aflac	0.00
21344	Usable	(4,312.80)
21345	Unum	0.00
21350	Volic Annuity	(320.00)
21352	Equi-Vest Annuity	(100.00)
21353	Metro Annuity	(120.00)
21354	Oppenheimer Annuity	0.00
21357	Naco (Def Comp)	(200.00)
21358	Modern Woodmen Annuity	(145.00)
21359	Great West Hybrid	(620.00)
21360	Garnishments And Levies	0.00
21390	Professional Dues	141.75
21392	Direct Deposit	(1,571.87)
21500	Due To Other Funds	(10,123,284.90)
28100	Appropriations (Control)	(2,143,481.78)
28500	Revenues (Control)	(12,413,746.60)
	Total Liabilities	(1,152,106.46)
34110	Encumbrances - Current Year	(9,360.00)
34120	Encumbrances - Prior Year	8,914.33
34555	Restricted For Education	(3,000,000.00)
34655	Committed For Education	0.00
39000	Unassigned	(4,152,552.13)
	Total Equities	(16,566,298.73)
	Total Liabilities, Deferred Inflows of Resources, and Fund Balances	0.00
Fund Total: 142	School Federal Projects	0.00

Account	Description	Year-To-Date		Month-To-Date		% of Avg
		Budget Estimate	Actual	Estimate Avg/Mth	Actual	
143	Central Cafeteria					
Revenues						
43521	Lunch Payments - Children	625,000.00	(216,420.70)	52,083.33	(51,175.20)	98.26%
43522	Lunch Payments - Adults	50,000.00	(10,679.90)	4,166.67	(3,642.70)	87.42%
43523	Income From Breakfast	135,300.00	(46,179.80)	11,275.00	(10,374.55)	92.01%
43525	A La Carte Sales	390,000.00	(225,839.15)	32,500.00	(58,401.78)	179.70%
43990	Other Charges For Services	5,300.00	(1,377.85)	441.67	(1,377.85)	311.97%
44110	Interest Earned	6,600.00	(3,122.39)	550.00	(574.18)	104.40%
44530	Sale Of Equipment	100.00	0.00	8.33	0.00	0.00%
46520	School Food Service	38,500.00	0.00	3,208.33	0.00	0.00%
47100	Federal Through State	21,745.49	0.00	1,812.12	0.00	0.00%
47111	Section 4 - Lunch	2,600,000.00	(998,106.05)	216,666.67	(261,426.35)	120.66%
47112	USDA - Commodities	337,900.00	0.00	28,158.33	0.00	0.00%
47113	Breakfast	696,003.00	(318,044.40)	58,000.25	(84,646.95)	145.94%
47114	USDA - Other	0.00	(5,345.62)	0.00	(649.35)	0.00%
	Total Revenues	4,906,448.49	(1,825,115.86)	408,870.71	(472,268.91)	115.51%
Expenditures						
73100	Food Service	(5,606,684.49)	3,543,289.68	(467,223.71)	173,488.00	37.13%
99100	Transfers Out	(110,739.00)	0.00	(9,228.25)	0.00	0.00%
	Total Expenditures	(5,717,423.49)	3,543,289.68	(476,451.96)	173,488.00	36.41%
Total 143	Central Cafeteria	(810,975.00)	1,718,173.82	(67,581.25)	(298,780.91)	-442.11%

171	Account	Description	Year-To-Date		% of Budget	Estimate Avg/Mth	Month-To-Date		% of Avg
			Budget Estimate	Actual			Actual	Actual	
Revenues									
40110	Current Property Tax		544,806.00	(99,579.46)	18.28%	45,400.50	(31,891.74)	70.25%	
40120	Trustee's Collections - Prior Year		6,869.00	(5,823.84)	84.78%	572.42	(534.11)	93.31%	
40125	Trustee's Collections - Bankruptcy		0.00	(42.70)	0.00%	0.00	(6.88)	0.00%	
40130	Cir Clk/Clk & Master Collections-Pr Yr		4,579.00	(2,938.52)	64.17%	381.58	(825.34)	216.29%	
40140	Interest And Penalty		6,000.00	(535.74)	8.93%	500.00	(68.38)	13.68%	
40150	Pick-Up Taxes		4,000.00	(158.55)	3.96%	333.33	(42.05)	12.62%	
40162	Payments In Lieu Of Taxes-Local		2,000.00	0.00	0.00%	166.67	0.00	0.00%	
40320	Bank Excise Tax		3,000.00	0.00	0.00%	250.00	0.00	0.00%	
47316	CARES Grant - Health Dept Awnings		440,500.00	0.00	0.00%	36,708.33	0.00	0.00%	
	Total Revenues		1,011,754.00	(109,078.81)	10.78%	84,312.83	(33,368.50)	39.58%	
Expenditures									
91140	Public Health And Welfare Projects		(475,500.00)	43,244.07	9.09%	(39,625.00)	0.00	0.00%	
91190	Other General Government Projects		(30,000.00)	2,234.94	7.45%	(2,500.00)	658.92	26.36%	
91200	Highway & Street Capital Projects		(262,020.00)	218,745.40	83.48%	(21,835.00)	218,745.40	1,001.81%	
	Total Expenditures		(767,520.00)	264,224.41	34.43%	(63,960.00)	219,404.32	343.03%	
Total	171	General Capital Projects	244,234.00	155,145.60	-63.52%	20,352.83	186,035.82	-914.05%	

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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%

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

User: Bryant Opel
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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	(915,480.91)	0.00	0.00%	(76,290.08)	0.00%	0.00	0.00%
Total	Expenditures	(915,480.91)	0.00	0.00%	(76,290.08)	0.00%	0.00	0.00%
Total	177 Education Capital Projects	(915,480.91)	0.00	0.00%	(76,290.08)	0.00%	0.00	0.00%

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

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

Account	Description	Year-To-Date		% of Budget	Month-To-Date		% of Avg
		Budget Estimate	Actual		Estimate Avg/Mth	Actual	
207	Solid Waste Disposal						
Revenues							
43106	Commercial And Industri Waste Coll	800,000.00	(598,554.26)	74.82%	66,666.67	(117,987.79)	176.98%
43110	Tipping Fees	1,100,000.00	76,060.75	-6.91%	91,666.67	0.00	0.00%
44110	Interest Earned	0.00	(24,220.50)	0.00%	0.00	(9,783.32)	0.00%
44120	Lease/Rentals	0.00	(2,500.00)	0.00%	0.00	0.00	0.00%
44145	Sale Of Recycled Materials	145,000.00	(167,676.47)	115.64%	12,083.33	(18,827.29)	155.81%
44170	Miscellaneous Refunds	45,000.00	(19,966.20)	44.37%	3,750.00	(6,109.26)	162.91%
46990	Other State Revenues	20,000.00	(13,750.54)	68.75%	1,666.67	(7,210.72)	432.64%
49200	Note Proceeds	2,175,000.00	(2,175,000.00)	100.00%	181,250.00	0.00	0.00%
	Total Revenues	4,285,000.00	(2,925,607.22)	68.28%	357,083.33	(159,918.38)	44.78%
Expenditures							
55754	Landfill Operation And Maintenance	(4,472,813.45)	2,711,569.11	60.62%	(372,734.45)	967,643.13	259.61%
	Total Expenditures	(4,472,813.45)	2,711,569.11	60.62%	(372,734.45)	967,643.13	259.61%
Total 207	Solid Waste Disposal	(187,813.45)	(214,038.11)	-113.96%	(15,651.12)	807,724.75	5,160.

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Jefferson County Finance
 Balance Sheet (Landscape)
 November 2023

User: Bryant Opell
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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		12,786,683.66
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		0.00
101-14100-	Estimated Revenues		306,707.01
101-14200-	Unliquidated Encumbrances (Control)		31,936,383.59
101-14500-	Expenditures - Current Year (Control)		2,604,507.47
101-14510-	Transfers To Other Funds (Control)		12,773,865.20
101-14600-	Exp Chgd To Reserve For Prior Yrs Enc		637,321.99
	Total Assets		297,331.43
	Total Assets and Deferred Outflows of Resources		61,368,909.80
	Liabilities		
101-21100-	Accounts Payable		0.00
101-21310-	Income Tax Withheld And Unpaid		0.00
101-21310-	Income Tax Withheld And Unpaid - Baby Safe Grant Mental Health		0.00
101-21310-	Income Tax Withheld And Unpaid - Comptime		0.00
101-21310-	Income Tax Withheld And Unpaid - Dandridge Library		0.00
101-21310-	Income Tax Withheld And Unpaid - Jefferson City Library		0.00
101-21310-	Income Tax Withheld And Unpaid - Soil Conservation		0.00
101-21310-	Income Tax Withheld And Unpaid - Strawberry Plains Library		0.00
101-21310-	Income Tax Withheld And Unpaid - Victim Coordinator Grant		0.00
101-21310-	Income Tax Withheld And Unpaid - White Pine Library		0.00
101-21320-	Social Security Tax		(0.04)
101-21320-	Social Security Tax - Baby Safe Grant Mental Health		0.00
101-21320-	Social Security Tax - Comptime		0.00
101-21320-	Social Security Tax - Dandridge Library		0.00
101-21320-	Social Security Tax - Jefferson City Library		0.00
101-21320-	Social Security Tax - Soil Conservation		0.00

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Jefferson County Finance
 Balance Sheet (Landscape)
 November 2023

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Fund : 101 General

Account Number	Account Description	Balance
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
101-21325- -	Employee Medicare Deduction	0.00
101-21325-BSGMH-	Employee Medicare Deduction - Baby Safe Grant Mental Health	0.00
101-21325-COMP -	Employee Medicare Deduction - Comptime	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	0.00
101-21330-BSGMH-	Retirement Contributions - Baby Safe Grant Mental Health	(104,044.70)
101-21330-DA -	Retirement Contributions - Dandridge Library	(429.98)
101-21330-JC -	Retirement Contributions - Jefferson City Library	(523.72)
101-21330-SOILC-	Retirement Contributions - Soil Conservation	(964.94)
101-21330-SP -	Retirement Contributions - Strawberry Plains Library	(502.76)
101-21330-VCG -	Retirement Contributions - Victim Coordinator Grant	(84.50)
101-21330-WP -	Retirement Contributions - White Pine Library	(281.97)
101-21340- -	Employee Insurance Deductions	(532.21)
101-21342- -	Health Insurance	103.10
101-21343- -	Dental / Vision	(228,940.80)
101-21344- -	US ABLE	(9,345.13)
101-21345- -	UNLUM	(9,651.37)
101-21346- -	Modern Woodmen	(2,930.75)
101-21350- -	TSA - Nationwide	(923.68)
101-21351- -	Medical Reimbursement Plan	(3,148.52)
101-21359- -	Great West Hybrid	(3,256.36)
101-21360- -	Garnishments And Levies	0.00
101-21392- -	Direct Deposit	0.00
101-21430- -	Claims And Judgements Payable	0.00
101-21530- -	Due To State Of Tennessee	(61,524.05)
101-21530-COMP -	Due To State Of Tennessee - Comptime	(237.52)
101-21530-DA -	Due To State Of Tennessee - Dandridge Library	(0.32)
		(2.82)

Jefferson County Finance
 Balance Sheet (Landscape)
 November 2023

Template Name: LGC
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Fund : 101 General

Account Number	Account Description	Balance
101-21530-DRUGG-	Due To State Of Tennessee - Drug Court	(21,700.00)
101-21530-JC -	Due To State Of Tennessee - Jefferson City Library	(19.43)
101-21530-SOILC-	Due To State Of Tennessee - Soil Conservation	(14.97)
101-21530-SP -	Due To State Of Tennessee - Strawberry Plains Library	(4.32)
101-21530-VCG -	Due To State Of Tennessee - Victim Coordinator Grant	0.00
101-21530-WP -	Due To State Of Tennessee - White Pine Library	(4.81)
101-26300- -	Alimony/Child Support	0.00
101-28100- -	Appropriations (Control)	(34,478,597.54)
101-28500- -	Revenues (Control)	(9,170,678.95)
101-28510- -	Transfers From Other Funds (Control)	(32,696.90)
101-29940- -	Deferred Current Property Taxes	0.00
101-29945- -	Deferred Delinquent Property Taxes	0.00
101-29990- -	Other Deferred/Unavailable Revenue	40,558.85
	Total Liabilities	(44,090,381.11)
101-34110- -	Encumbrances - Current Year	(2,604,507.47)
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)
101-34510-CoC -	Budget Restricted For General Government - County Clerk	0.00
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-DRUGG-	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
101-34520-GS -	Budget Restricted For Administration Of Justice - General Sessions Court	20,000.00
101-34525-SH -	Restricted For Public Safety - Sheriff	(17,162.98)
101-34525-SOR -	Restricted For Public Safety - Sexual Offender Registry	(68,829.72)

Fund : 101 General

Account Number	Account Description	Balance
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- OPOID-	Budget Restricted For Public Health And Welfare - Opioid Funds - Public	172,450.11
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)
101-34535- DA -	Budget Restricted For Social, Cultural, Rec Ser - Dandridge Library	713.99
101-34535- JC -	Budget Restricted For Social, Cultural, Rec Ser - Jefferson City Library	4,302.75
101-34535- SP -	Budget Restricted For Social, Cultural, Rec Ser - Strawberry Plains Library	(112.50)
101-34535- WP -	Budget Restricted For Social, Cultural, Rec Ser - White Pine Library	2,957.75
101-34570- RoD -	Budget Restricted For Operation Of Non-Inst Ser - Register Of Deeds	1,600.00
101-34585- - -	Restricted For Capital Projects	(13,337.01)
101-34585- SPORT-	Restricted For Capital Projects - Sport Gaming Tax	(99,805.80)
101-34587- - -	Restricted For Hybrid Retirement Stabilization Fnd	(306,707.01)
101-34610- ECEDEV-	Committed For General Government - Economic Development	(1,741,946.02)
101-34630- EMS -	Committed For Public Health And Welfare - Emergency Medical Services	(295,000.00)
101-34630- EMS -	Budget Committed For Public Health And Welfare - Emergency Medical	295,000.00
101-34685- - -	Committed For Capital Projects	(1,359,491.54)
101-34685- JCAF -	Committed For Capital Projects - Jefferson County Athletic Field	(18,508.46)
101-34715- - -	Assigned For Finance	(44,239.95)
101-34720- CC -	Assigned For Administration Of Justice - Circuit Court	(12,843.00)
101-34725- SH -	Assigned For Public Safety - Sheriff	(5,169.21)
101-34730- - -	Assigned For Public Health And Welfare	(52,000.00)
101-39000- - -	Unassigned	(5,926,646.32)
101-39000- REQFB-	Unassigned - Required Balance By Statute and/or Policy	(4,556,306.00)
101-39000- - -	Budget Unassigned	1,639,860.56
101-39000- SANIT-	Budget Unassigned - Sanitation	150,000.00
	Total Equities	(17,278,528.69)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(61,368,909.80)
Fund Totals:	101 General	0.00

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Fund : 112 Courthouse & Jail Maintenance

Account Number	Account Description	Assets	Balance
112-11140-	-	Cash With Trustee	183,357.71
112-11180-	-	Cash With Clerks, Register, And Sheriff	0.00
112-14100-	-	Estimated Revenues	40,000.00
112-14500-	-	Expenditures - Current Year (Control)	208.49
		Total Assets	223,566.20
		Total Assets and Deferred Outflows of Resources	223,566.20
		Liabilities	
112-28100-	-	Appropriations (Control)	(1,000.00)
112-28500-	-	Revenues (Control)	(16,136.87)
		Total Liabilities	(17,136.87)
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 Bal	(223,566.20)
Fund Totals:	112	Courthouse & Jail Maintenance	0.00

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Account Number	Account Description	Assets	Balance
114-11140-	Cash With Trustee		10,574.76
114-11180-	Cash With Clerks, Register, And Sheriff		0.00
114-14100-	Estimated Revenues		31,868.00
114-14200-	Unliquidated Encumbrances (Control)		6,457.45
114-14500-	Expenditures - Current Year (Control)		5,323.97
	Total Assets		54,224.18
	Total Assets and Deferred Outflows of Resources		54,224.18
	Liabilities		
114-28100-	Appropriations (Control)		(13,338.00)
114-28500-	Revenues (Control)		(4,016.05)
	Total Liabilities		(17,354.05)
114-34110-	Encumbrances - Current Year		(6,457.45)
114-34520-	Restricted For Administration Of Justice		(11,882.68)
114-34520-	Budget Restricted For Administration Of Justice		(18,530.00)
	Total Equities		(36,870.13)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(54,224.18)
Fund Totals:	114 Law Library		0.00

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Fund : 116 Solid Waste/Sanitation

Account Number	Account Description	Balance
Assets		
116-11140	Cash With Trustee	832,709.98
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	3,076,238.00
116-14200	Unliquidated Encumbrances (Control)	81,389.42
116-14500	Expenditures - Current Year (Control)	431,004.45
116-14600	Exp Chgd To Reserve For Prior Yrs Enc	4,475.89
	Total Assets	4,425,817.74
Liabilities		
Total Assets and Deferred Outflows of Resources		
		4,425,817.74
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	0.00
116-21343	Dental Insurance	0.00
116-21344	Usable	0.00
116-21345	Unlum	0.00
116-21359	Great West Hybrid	(125.49)
116-21392	Direct Deposit	0.00
116-21530	Due To State Of Tennessee	0.00
116-28100	Appropriations (Control)	(25.78)
116-28500	Revenues (Control)	(2,422,539.00)
116-28510	Transfers From Other Funds (Control)	(374,431.53)
116-29940	Deferred Current Property Taxes	(650,000.00)
116-29945	Deferred Delinquent Property Taxes	0.00
	Total Liabilities	0.00
116-34110	Encumbrances - Current Year	(3,447,121.80)
116-34120	Encumbrances - Prior Year	(81,389.42)
116-34550	Restricted For Public Health And Welfare	(4,475.89)
		(239,131.63)

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Fund : 116 Solid Waste/Sanitaton

Account Number
116-39000- - -

Account Description

Budget Unassigned

Total Equities

Total Liabilities, Deferred Inflows of Resources, and Fund Bala
Solid Waste/Sanitaton

Fund Totals: 116

Balance

(653,699.00)

(978,695.94)

(4,425,817.74)

0.00

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Fund : 121 Special Purpose - TN Opioid Abatement Fund

Account Number	Account Description	Balance
	Assets	
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)	(243,322.97)
121-28510- - -	Transfers From Other Funds (Control)	(243,322.97)
	Total Liabilities	(486,645.94)
121-34530- -TNAET-	Budget Restricted For Public Health And Welfare - TN Opioid Abatement	0.00
	Total Equities	0.00
	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		49,948.85
122-11180-	Cash With Clerks, Register, And Sheriff		0.00
122-14100-	Estimated Revenues		27,000.00
122-14200-	Unliquidated Encumbrances (Control)		7,360.95
122-14500-	Expenditures - Current Year (Control)		3,117.30
122-14600-	Exp Chgd To Reserve For Prior Yrs Enc		61.99
	Total Assets		87,489.09
	Total Assets and Deferred Outflows of Resources		87,489.09
	Liabilities		
122-21100-	Accounts Payable		0.00
122-28100-	Appropriations (Control)		(38,400.00)
122-28500-	Revenues (Control)		(5,536.82)
	Total Liabilities		(43,936.82)
122-34110-	Encumbrances - Current Year		(7,360.95)
122-34120-	Encumbrances - Prior Year		(61.99)
122-34525-	Restricted For Public Safety		(47,889.15)
122-39000-	Unassigned		359.82
122-39000-	Budget Unassigned		11,400.00
	Total Equities		(43,552.27)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(87,489.09)
Fund Totals:	122 Drug Control		0.00

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Fund : 127 American Rescue Plan Act Grant

Account Number	Account Description	Assets	Balance
127-11140-	Cash With Trustee		4,263,186.00
127-14100-	Estimated Revenues		5,168,000.00
127-14200-	Unliquidated Encumbrances (Control)		60,000.00
127-14500-	Expenditures - Current Year (Control)		1,228,957.12
127-14600-	Exp Chgd To Reserve For Prior Yrs Enc		2,262,331.54
	Total Assets		12,982,474.66
	Total Assets and Deferred Outflows of Resources		12,982,474.66
	Liabilities		
127-21100-	Accounts Payable		0.00
127-28100-	Appropriations (Control)		(8,550,761.60)
127-29990-	Other Deferred/Unavailable Revenue		0.00
	Total Liabilities		(8,550,761.60)
127-34110-	Encumbrances - Current Year		(60,000.00)
127-34120-	Encumbrances - Prior Year		(4,315,434.70)
127-34512-	Restricted for Gen Govt - American Rescue Plan Act		(1,070,710.14)
127-34512-	Budget Restricted for Gen Govt - American Rescue Plan Act		(9,481,569.40)
127-39000-	Unassigned		21,927.00
127-39000-	Budget Unassigned		12,864,331.00
	Total Equities		(2,041,456.24)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(10,592,217.84)
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	10,415,315.09
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)	2,180.10
	Total Assets	33,421,458.92
Liabilities		
Total Assets and Deferred Outflows of Resources		
Liabilities		
128-28100-	Appropriations (Control)	(9,500.00)
128-28500-	Revenues (Control)	(216,085.57)
128-29975-	Deferred Leases Receivable	(22,147,961.73)
	Total Liabilities	(22,373,547.30)
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	(33,421,458.92)
Fund Totals:	128 Other Special Revenue Fund	0.00

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Fund : 131 Highway/Public Works

Account Number	Account Description	Assets	Balance
131-11140-	Cash With Trustee		4,620,963.54
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		5,051,130.00
131-14200-	Unliquidated Encumbrances (Control)		530,575.94
131-14500-	Expenditures - Current Year (Control)		2,011,190.96
131-14600-	Exp Chgd To Reserve For Prior Yrs Enc		253,331.95
	Total Assets		12,467,192.39
	Total Assets and Deferred Outflows of Resources		12,467,192.39
	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		0.01
131-21325-	Employee Medicare Deduction		0.00
131-21330-	Retirement Contributions		(1.06)
131-21342-	Health Insurance		(787.00)
131-21343-	Dental Insurance		0.00
131-21344-	Usable		0.00
131-21345-	Unum		(490.69)
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		(56.73)
131-26300-	Alimony/Child Support		0.00
131-28100-	Appropriations (Control)		(5,674,327.00)
131-28500-	Revenues (Control)		(1,450,229.91)
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

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Account Number	Account Description	Balance
131-29990-	Other Deferred/Unavailable Revenue	0.00
	Total Liabilities	(7,130,642.38)
131-34110-	Encumbrances - Current Year	(530,575.94)
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	(5,336,550.01)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bal	(12,467,192.39)
Fund Totals:	131 Highway/Public Works	0.00

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Fund : 141 General Purpose School		Account Description	Balance
Account Number			
Assets			
141-11140-	-	Cash With Trustee	27,494,500.15
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	0.00
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
141-11440-	-	Due From Other Funds	1,065.15
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	72,467,261.91
141-14200-	-	Unliquidated Encumbrances (Control)	1,819,482.58
141-14500-	-	Expenditures - Current Year (Control)	19,690,312.16
141-14600-	-	Exp Chgd To Reserve For Prior Yrs Enc	123,285.34
		Total Assets	122,099,375.29
Total Assets and Deferred Outflows of Resources			
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	(0.47)
141-21325-	-	Employee Medicare Deduction	0.00
141-21330-	-	Retirement Contributions	(317,430.73)
141-21340-	-	Employee Insurance Deductions	(37,162.01)
141-21341-	-	Unum Life	1,841.31
141-21342-	-	State Health	(710,305.10)
141-21343-	-	AFLAC	0.00
141-21344-	-	Usable	(43,320.30)
141-21345-	-	Tasc Fsa & Ddc	0.00
141-21346-	-	Health Savings Account	0.00
141-21350-	-	Valic Annuity	(3,155.00)
141-21351-	-	Horace Mann Annuity	(650.00)

Fund : 141 General Purpose School

Account Number	Account Description	Balance
141-21352-	Equi-Vest Annuity	(250.00)
141-21354-	Oppenheimer Annuity	(348.00)
141-21355-	American Express Fidelity	(2,000.00)
141-21356-	National Life	(2,278.00)
141-21357-	Naco (Def Comp)	(376.48)
141-21358-	Modern Woodmen Annuity	(3,420.00)
141-21359-	Great West Hybrid	0.00
141-21360-	Garnishments And Levies	(102.27)
141-21390-	Professional Dues	0.00
141-21392-	Direct Deposit	0.00
141-21500-	Due To Other Funds	(4,950.31)
141-26300-	Alimony/Child Support	(620.00)
141-28100-	Appropriations (Control)	(73,632,248.65)
141-28500-	Revenues (Control)	(26,344,496.18)
141-28510-	Transfers From Other Funds (Control)	(66,700.85)
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	(101,205,240.37)
141-34110-	Encumbrances - Current Year	(1,819,482.58)
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- -305	Budget Restricted For Education - Mt. Horeb Robotics Program	1,603.97
141-34555- -345	Budget Restricted For Education - SPARC Grant - Workforce and Economic	95,158.00
141-34555- -355	Budget Restricted For Education - JFF Grant for CTE	89,798.00
141-34560-	Restricted For Instruction	0.00
141-34560- -117	Restricted For Instruction - Career Ladder	(1,582.77)
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)

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Fund : 141 General Purpose School

Account Number	Account Description	Balance
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)
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- -HVA	Budget Committed For Education - HVAC Systems	67,500.00
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 - Sewer Plant	(23,620.00)
141-34685- -EXL	Committed For Capital Projects - JMS, NME, RSS, PES - Exterior Lighting	(2,252.56)

Fund : 141 General Purpose School

Account Number	Account Description	Balance
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
141-34685- - 012	Budget Committed For Capital Projects - Sewer Plant	23,620.00
141-34685- - EXL	Budget Committed For Capital Projects - JMS, NME, RSS, PES - Exterior	2,252.56
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
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	0.00
141-34755- - GHV	Assigned For Education - Gym HVAC @ JMS and DES	(32,433.50)
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
141-34755- - 701	Budget Assigned For Education - United Way - Family Resource Center	95.27
141-34755- - LNK	Budget Assigned For Education - LINK at JCHS	4,000.00
141-34755- - SPP	Budget Assigned For Education - Student Protection Plan	40,092.26
141-34755- - TRN	Budget Assigned For Education - For Transportation	29,719.11
141-34785- - PEC	Assigned For Capital Projects - Piedmont Elementary Construction	(667,380.00)
141-39000- - -	Unassigned	(14,346,764.66)
141-39000- -950 -	Unassigned - Jefferson Academy	0.00
141-39000- -REQFB-	Unassigned - Required Balance By Statue and/or Policy	(2,045,729.52)
141-39000- - -	Budget Unassigned	120,000.00
	Total Equities	(20,894,134.92)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(122,099,375.29)
Fund Totals:	141 General Purpose School	0.00

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Fund : 143 Central Cafeteria

Account Number	Account Description	Assets	Balance
143-11120-	Cash On Hand		1,100.00
143-11140-	Cash With Trustee		2,756,651.14
143-11200-DES -421	Inventories - Dandridge Elementary School - Food Preparation Supplies		1,624.71
143-11200-DES -422	Inventories - Dandridge Elementary School - Food Supplies		10,954.52
143-11200-JCHS -421	Inventories - Jefferson Co High School - Food Preparation Supplies		3,991.95
143-11200-JCHS -422	Inventories - Jefferson Co High School - Food Supplies		16,598.00
143-11200-JES -421	Inventories - Jefferson Elementary - Food Preparation Supplies		3,033.15
143-11200-JES -422	Inventories - Jefferson Elementary - Food Supplies		12,255.83
143-11200-JMS -421	Inventories - Jefferson Middle School - Food Preparation Supplies		1,783.80
143-11200-JMS -422	Inventories - Jefferson Middle School - Food Supplies		15,322.93
143-11200-MHE -421	Inventories - Mt Horeb Elementary School - Food Preparation Supplies		2,302.82
143-11200-MHE -422	Inventories - Mt Horeb Elementary School - Food Supplies		10,980.66
143-11200-MMS -421	Inventories - Maury Middle School - Food Preparation Supplies		1,051.25
143-11200-MMS -422	Inventories - Maury Middle School - Food Supplies		11,809.62
143-11200-NME -421	Inventories - New Market Elementary - Food Preparation Supplies		2,347.69
143-11200-NME -422	Inventories - New Market Elementary - Food Supplies		4,404.89
143-11200-PES -421	Inventories - Piedmont Elementary School - Food Preparation Supplies		457.43
143-11200-PES -422	Inventories - Piedmont Elementary School - Food Supplies		4,914.04
143-11200-RSS -421	Inventories - Rush Strong School - Food Preparation Supplies		1,730.89
143-11200-RSS -422	Inventories - Rush Strong School - Food Supplies		5,228.97
143-11200-TES -421	Inventories - Talbott Elementary School - Food Preparation Supplies		284.54
143-11200-TES -422	Inventories - Talbott Elementary School - Food Supplies		7,058.11
143-11200-WPS -421	Inventories - White Pine School - Food Preparation Supplies		700.98
143-11200-WPS -422	Inventories - White Pine School - Food Supplies		13,069.25
143-11410-	Accounts Receivable		0.00
143-11410- -815	Accounts Receivable - Usda Lunch Claim		494,969.30
143-11410- -816	Accounts Receivable - Usda Breakfast Claim		159,992.91
143-11410- -817	Accounts Receivable - In-Transit Deposits		33,803.72
143-11410- -818	Accounts Receivable - Usda-Other		1,207.42
143-14100-	Estimated Revenues		4,906,448.49
143-14200-	Unliquidated Encumbrances (Control)		1,846,089.99
143-14500-	Expenditures - Current Year (Control)		1,697,199.69
	Total Assets		12,029,368.69
	Total Assets and Deferred Outflows of Resources		12,029,368.69

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Fund : 143 Central Cafeteria

Account Number	Account Description	Balance
143-21100- - -	Accounts Payable	
143-21100- -DIES -	Accounts Payable - Dandridge Elementary School	(344.94)
143-21100- -JCHS -	Accounts Payable - Jefferson Co High School	28.75
143-21100- -JES -	Accounts Payable - Jefferson Elementary	57.50
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	28.75
143-21310- - -	Income Tax Withheld And Unpaid	28.69
143-21320- - -	Social Security Tax	0.00
143-21325- - -	Employee Medicare Deduction	0.00
143-21330- - -	Retirement Contributions	0.00
143-21340- - -	Employee Insurance Deductions	(6,831.94)
143-21341- - -	Unum Life	(1,304.31)
143-21342- - -	State Health	(430.42)
143-21344- - -	Usable	(31,473.00)
143-21345- - -	Tasc Fsa & Ddc	(2,408.93)
143-21350- - -	Valic Annuity	0.00
143-21354- - -	Oppenheimer Annuity	(200.00)
143-21358- - -	Modern Woodmen Annuity	(50.00)
143-21359- - -	Great West Hybrid	(100.00)
143-21392- - -	Direct Deposit	(1,046.37)
143-28100- - -	Appropriations (Control)	0.00
143-28500- - -	Revenues (Control)	(5,717,423.49)
143-29990- - -	Other Deferred/Unavailable Revenue	(1,825,115.86)
	Total Liabilities	0.00
143-34110- - -	Encumbrances - Current Year	(7,586,384.32)
143-34120- - -	Encumbrances - Prior Year	(1,846,089.99)
143-34220- -DES -	Inventory - Dandridge Elementary School	0.00
143-34220- -JCHS -	Inventory - Jefferson Co High School	(12,579.23)
		(20,589.95)

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Fund : 143 Central Cafeteria

Account Number	Account Description	Balance
143-34220- JES -	Inventory - Jefferson Elementary	(15,288.98)
143-34220- JMS -	Inventory - Jefferson Middle School	(17,106.73)
143-34220- MHE -	Inventory - Mt Horeb Elementary School	(13,283.48)
143-34220- MMS -	Inventory - Maury Middle School	(12,860.87)
143-34220- NME -	Inventory - New Market Elementary	(6,752.58)
143-34220- PES -	Inventory - Piedmont Elementary School	(5,371.47)
143-34220- RSS -	Inventory - Rush Strong School	(6,959.86)
143-34220- TES -	Inventory - Talbott Elementary School	(7,342.65)
143-34220- WPS -	Inventory - White Pine School	(13,770.23)
143-34570- DES -	Restricted For Operation Of Non-Inst Ser - Dandridge Elementary School	(225,060.36)
143-34570- JCHS -	Restricted For Operation Of Non-Inst Ser - Jefferson Co High School	(826,431.65)
143-34570- JES -	Restricted For Operation Of Non-Inst Ser - Jefferson Elementary	(256,017.20)
143-34570- JMS -	Restricted For Operation Of Non-Inst Ser - Jefferson Middle School	(315,961.40)
143-34570- MHE -	Restricted For Operation Of Non-Inst Ser - Mt Horeb Elementary School	(307,933.39)
143-34570- MMS -	Restricted For Operation Of Non-Inst Ser - Maury Middle School	(245,596.47)
143-34570- NME -	Restricted For Operation Of Non-Inst Ser - New Market Elementary	(177,507.84)
143-34570- PES -	Restricted For Operation Of Non-Inst Ser - Piedmont Elementary School	(177,371.02)
143-34570- RSS -	Restricted For Operation Of Non-Inst Ser - Rush Strong School	(235,312.54)
143-34570- TES -	Restricted For Operation Of Non-Inst Ser - Talbott Elementary School	(120,737.36)
143-34570- WPS -	Restricted For Operation Of Non-Inst Ser - White Pine School	(387,634.12)
143-39000- - -	Unassigned	(400.00)
143-39000- - -	Budget Unassigned	810,975.00
	Total Equities	(4,442,984.37)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(12,029,368.69)
Fund Totals:	143 Central Cafeteria	0.00

Fund : 151		General Debt Service		Balance
Account Number	Account Description	Assets		
151-11140-	Cash With Trustee			20,760,810.79
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)			1,711,046.81
151-14510-	Transfers To Other Funds (Control)			500,000.00
	Total Assets			32,584,744.60
	Total Assets and Deferred Outflows of Resources			32,584,744.60
		Liabilities		
151-28100-	Appropriations (Control)			(6,174,676.00)
151-28500-	Revenues (Control)			(4,393,979.23)
151-28510-	Transfers From Other Funds (Control)			(243,999.02)
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			(10,812,654.25)
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			(1,766,211.00)
151-34680-RZED-	Budget Committed For Debt Service - RZED			(1,172,000.00)
	Total Equities			(21,772,090.35)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bal			(32,584,744.60)
Fund Totals:	151	General Debt Service		0.00

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Fund : 171 General Capital Projects

Account Number	Account Description	Balance
Assets		
171-11140- - -	Cash With Trustee	873,076.06
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	1,011,754.00
171-14200- - -	Unliquidated Encumbrances (Control)	261,989.47
171-14500- - -	Expenditures - Current Year (Control)	2,234.94
171-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	453,237.50
	Total Assets	2,602,291.97
	Total Assets and Deferred Outflows of Resources	2,602,291.97
Liabilities		
171-28100- - -	Appropriations (Control)	(767,520.00)
171-28500- - -	Revenues (Control)	(109,078.81)
171-29940- - -	Deferred Current Property Taxes	0.00
171-29945- - -	Deferred Delinquent Property Taxes	0.00
	Total Liabilities	(876,598.81)
171-34110- - -	Encumbrances - Current Year	(261,989.47)
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)
171-34685- - - -	Budget Committed For Capital Projects	35,000.00
171-39000- - - -	Budget Unassigned	(279,234.00)
	Total Equities	(1,725,693.16)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(2,602,291.97)
Fund Totals:	171 General Capital Projects	0.00

Fund : 174 Nursing Home Projects		Account Description	Balance
Account Number			
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

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Fund : 177 Education Capital Projects		Account Description	Assets	Balance
Account Number				
177-11140-	-	Cash With Trustee		1,452,053.53
177-14200-	-	Unliquidated Encumbrances (Control)		0.00
177-14600-	-	Exp Chgd To Reserve For Prior Yrs Enc		1,023,842.00
		Total Assets		2,475,895.53
		Total Assets and Deferred Outflows of Resources		2,475,895.53
		Liabilities		
177-28100-	-	Appropriations (Control)		(915,480.91)
		Total Liabilities		(915,480.91)
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		300,000.00
177-34685-	-	Budget Committed For Capital Projects - Piedmont Elementary Construction		615,480.91
		Total Equities		(1,560,414.62)
		Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(2,475,895.53)
		Fund Totals:	177 Education Capital Projects	0.00

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Fund : 189 Other Capital Projects - CDBG

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

Jefferson County Finance
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Fund : 207 Solid Waste Disposal		Account Description	Assets	Balance
Account Number				
207-11120-	-	Cash On Hand		100.00
207-11140-	-	Cash With Trustee		5,715,199.67
207-11410-	-	Accounts Receivable		0.00
207-11420-	-	Allowance For Uncollectibles-Contra Acct		(5,000.00)
207-11440-	-	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		4,285,000.00
207-14200-	-	Unliquidated Encumbrances (Control)		1,967,358.18
207-14500-	-	Expenditures - Current Year (Control)		744,210.93
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		15,167,100.38
		Total Assets and Deferred Outflows of Resources		15,167,100.38
		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		0.01
207-21325-	-	Employee Medicare Deduction		0.00
207-21330-	-	Retirement Contributions		0.00
207-21342-	-	Health Insurance		0.00

Fund : 207 Solid Waste Disposal

Account Number	Account Description	Balance
207-21343-	Dental Insurance	0.00
207-21344-	Usable	0.00
207-21345-	Unum	(138.30)
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	(74.77)
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)	(4,472,813.45)
207-28500-	Revenues (Control)	(750,607.22)
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	(11,692,146.11)
207-34110-	Encumbrances - Current Year	(1,967,358.18)
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	187,813.45
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	(3,474,954.27)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(15,167,100.38)
Fund Totals:	207 Solid Waste Disposal	0.00

Jefferson County Government

Monitoring: Review: annually	Grant Policy & Procedures	Policy #	Issued Date: 1/8/24
			Review Date:

Grant Policies and Procedures

SECTION 1: DEFINITION AND PURPOSE

The definition of a grant for purposes of this policy is as follows: An award of financial assistance in the form of money or property by a funding source including the federal government, state government, other local governments, non-profit agencies, and private businesses and citizens that the County has the ability to accept or reject.

The purpose of the grant procedures outlined in this document is:

1. To ensure proper oversight of all funds appropriated to the County.
2. To minimize the County's risk of non-compliance with grant requirements.
3. To ensure proper administration and accounting of all grants.

SECTION 2: SCOPE

This policy is applicable to any Jefferson County program, department, Elected Official, or Department Head preparing and submitting grant applications to agencies outside the County government for funds, materials, or equipment to be received and administered by the County or by an agency for which the County acts as fiscal agent. The goals and objectives of the County departments should be established early in the planning process and should not change based on changes in the availability of different funding sources sought and received. If grant polices and regulations conflict with regulations and policies of the County, the federal and state regulations will prevail unless they are less restrictive than County policies-where County policy prevails.

No grant will be accepted that will incur management reporting costs greater than the grant amount, unless otherwise approved. Such costs include, but are not limited to, indirect costs, overhead and any other items needed to administer the grant. Any unapproved submittal by any County program, department, Elected Official, or Department Head in violation of these grant procedures shall not bind the County.

SECTION 3: CENTRAL RESPONSIBILITY

The County Mayor authorizes the Finance Department to promulgate any procedures that minimize the County's risk for non-compliance with grant requirements and for providing support to requesting agencies. The Finance Department will maintain the back-up file for all grants in order to facilitate management reporting and overall monitoring. The required central grant file will be maintained by the department seeking grant funds and must be retained in accordance with Federal, State, and Grantor's standards and requirements.

For Federal Grants, the department should ensure compliance with the Federal Office of Management and Budget (OMB) general requirements and any other state and/or federal requirements specified in the grant conditions. The Finance Department will review expenditures for obvious non-compliance and will act as liaison with independent auditors. All County programs, departments, Elected Officials, and divisions shall submit any/all grant information required by the Finance Department to carry out its oversight responsibilities.

SECTION 4: GRANT APPLICATION PROCEDURES

4.1

The County program, department, Elected Official, or Department Head desiring to submit a grant application soliciting funds will prepare the request as outlined by the grantor's requirements. Grant applications will be reviewed by the departments seeking grants in order to make an independent assessment of all financial aspects of the application to ensure funds availability. The department director or their designee should sign the grant application as approval that funds are available and that they are supportive of the fiscal impacts to their department. The department applying for the grant should make every effort to project all initial and ongoing costs associated with the grant program including but not limited to: staff support, needed assistance for computer systems, office space, utilities, systems furniture, vehicles, office equipment, office supplies, computer software and hardware, and/or telephone charges.

4.2

Upon the department completing its financial assessment, they shall prepare and submit a Grant Processing Request Form (Appendix A) to the Finance Department with the original grant application, along with any required assurances and conditions prior to submitting the application to the grantor agency for approval. The purpose of this application notification to Finance is to eliminate duplication of submissions by County agencies for the same grant, to allow Finance to maintain a comprehensive list of pending grant applications as well as active grants, to provide assistance as appropriate to departments in the preparation and administration of grants, and to ensure availability of matching funds, where applicable. The Finance department will obtain the County Mayor's approval and notify the department that the application has been approved. Finance will also send a Memorandum of Understanding if necessary on the Grant's requirements to the department applying for the grant and will assist departments on inquiries concerning compliance issues.

4.3

The Finance Department will request additional information or revised submittals if needed.

The Finance Department will work with the departments to ensure the availability of funds. For those grant applications where a report has not been submitted within a reasonable time, Finance will follow up with the applicable department to see that the proper procedures are followed.

4.4

The Information Technology Department (IT) should be consulted on any grant pertaining to technology before applying for the grant. Jefferson County's Software/Hardware standards and staffing must be considered for any software/hardware purchases. IT must make assurances that any equipment/software purchased will be technologically compatible and can be supported in years to come.

4.5

If the grant is incorporated into the adopted Jefferson County Budget and appropriated, then no additional Board approval is required for the application and acceptance of the grant; however, supporting documentation to assist in monitoring of the grant should be forwarded to the Finance Department.

4.6

All grant award acceptances must have approval from the County Mayor and the County Commission (or School Board, if for Schools), under the provisions of this policy. This action will involve preparation of a County Commission (or School Board, if for Schools) agenda item for inclusion on the next regular meeting agenda for consideration. In order for an item to be considered at a board meeting, the department must prepare a budget amendment and provide any necessary documentation to the Clerk to the County Commission (or School Board, if for Schools) office in accordance with agenda procedures.

4.7

In the event that a grant application is denied by the grantor, a copy of the letter of denial shall be forwarded to the Finance Department for their records.

SECTION 5: GRANT ACCEPTANCE PROCEDURES

5.1

Whenever possible, all requests for acceptance of grants of a recurring nature should be submitted to the Budget Department through the normal budget process that must be approved by the County Commission (or School Board, if for Schools).

5.2

The grant award letter/acceptance agreement (notification received detailing the amount of the grant awarded, grant assurances and special conditions, and the guidelines that must be followed to comply with the grant requirements) will be forwarded to the Finance Department, who will review the grant

award for reporting requirements, special conditions, and deadlines related to administering the grant.

5.3

If deemed necessary by Finance Director and time permits, the Finance Department may forward the grant award letter/agreement to the County Attorney for legal review of any clauses or grant special conditions to ensure compliance with particular federal or state laws.

5.4

In order for expenditures to be processed against a grant, a budget appropriation must be established through Board Action. The department requesting a grant will prepare a County Commission (or School Board, if for Schools) agenda item requesting appropriation of grant funds, unless the grant has already been approved by the County Commission (or School Board, if for Schools) as part of the adopted annual budget process. The County Mayor will authorize the grant acceptance.

5.5

Upon obtaining a copy of the Board action approving a grant, the Finance Department will assign an account code to the grant and the applicable department will be notified of the account code. For reimbursable grants, Finance will work with the departments to submit timely reimbursement requests and to track receipt of funds.

Finance will notify the Trustee of such anticipated receipts of revenue for those reimbursements made to the County.

5.6

Departments should notify the Finance Department if:

- (a) There is a subsequent alteration in the funding configuration;
- (b) There is a subsequent alteration in the County's financial obligation;
- (c) Grant funds will be carried forward into the next fiscal year;
- (d) There is any notification that the grant will be terminated.

5.7

Departments shall process Personnel action/status forms at year end for those grants that have new account numbers each year, to eliminate necessary future adjustments.

5.8

Departments are responsible for ensuring that all funds are expended or encumbered prior to the end of the grant period in order for funds to be used adequately and not lost in future award periods.

SECTION 6: GRANT MONITORING AND REPORTING

6.1 *Monitoring of Grants*

6.1.1

Departments are responsible for continuous monitoring of the financial status of grants. The Finance Department will provide departments with access of monthly financial reports for such monitoring. Departments must review the monthly financial reports and notify the Finance Department promptly of any discrepancies noted and/or any additional reports needed.

6.1.2

Line item budget amendments must be approved prior to grant expenditures being made in order to avoid lost grant funds when/if amendments are denied. Line items can go negative as long as the grant account is not negative in total (if grant allows), but the department should remember that expenditures must be reported to the grantor by line item and must be allowable in the line item reported and spent.

6.1.3

Departments must also monitor grants for compliance with all applicable federal, state, and local regulations and ensure that grant expenditures are in compliance with grant procurement policies and procedures. For example, equipment procured with grant funds must be disposed of in accordance with the terms of the grant and OMB Circular A-87 requires payroll costs to be supported properly based on the percentage worked on the grant. Federal grants must meet requirements set out in OMB Circulars A-87, A-102, and A-133 or the Uniform Grant Guidance, as applicable. Departments should contact Finance if assistance is needed with compliance issues.

6.2 *Grant Reporting*

6.2.1

The requesting department is responsible for providing financial reports to grantors. If it is determined that the report preparation is to be handled by the Finance Department, this must be indicated on the Grant Processing Request Form.

6.2.2

Departments handling grant reporting are responsible for complying by the due dates with all reporting requirements of the grant (Monthly, Quarterly, Annual, etc). Reimbursement requests should be handled by the Finance department unless delegated to the department, for review and monitoring purposes.

6.2.3

Timely requests for reimbursements are crucial to maximize the financial benefits of the grants to the County. Grant reimbursements should be completed timely and in accordance with the requirements of the specific grant.

SECTION 7: INDIRECT COSTS

Grant applicants may request indirect costs if the application guidelines do not require a federally approved indirect cost rate and indirect cost are allowed in the grant. Departments should contact the Finance Department for assistance with identifying and calculating indirect costs for inclusion in grant applications. These funds may be used by the Finance Department to offset costs in overseeing the grant including staff time, external auditor expenditures, Trustee's commission, etc.

SECTION 8: NEW PERSONNEL

Any new personnel positions to be created as a result of grant funding must be approved by the Finance Committee, Personnel Committee, Budget Committee, and County Commission and properly classified by Finance. Departments are to promptly notify Payroll each July of coding changes needed for those persons being charged to grants since grant codes may change each year. (Coding changes are noted on personnel action/status forms and turned into Human Resources by the applicable departments.)

Where employees are 100% federally funded by a grant, salaries and wages will be supported by semi-annual certifications stating that the employee worked solely on that program for the period covered by the certification. The certification must be signed by the supervisory official having firsthand knowledge of the work performed by the employee. Where employees are partially federally funded, their daily tasks must be listed on Daily Activity Logs provided by the grantor to support the percentage of time spent working on the grant. Distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards. For example, someone working 75% out of federal funding and 25% out of local funding must complete the daily activity log to substantiate the percentages.

SECTION 9: GRANT-RELATED PROCUREMENT AND POLICY ISSUES

The Purchasing Agent must be notified that federal funds are involved for all purchases with federally funded grants, regardless of the dollar amount involved.

Any purchases, of any amount, made with Federal grant funds must comply with the following requirement:

A copy of the required certification related to the suspension and disbarment of the vendor **MUST** be obtained before any funds are spent. This copy must be kept with the grant Central file and be available for the County auditors when requested. This information is available on the System for Award Management web page and can be accessed at the following address: <http://www.sam.gov/>. From there, go to Search Records at the top left of the page, and search for your vendor by name.

You will receive a message showing whether or not your vendor is excluded. If excluded, you may not purchase from that source. If there are no records matching the search request, you may purchase from that vendor, assuming all other purchasing and grant requirements have been met. In either case, please print out the pages for your grant file, to show compliance with this requirement.

The Finance Department also needs to be notified so that assets acquired using Federal funds can be properly identified. Equipment items purchased with Federal funds that cost \$5,000 or more are to be tagged when purchased so that proper disposal procedures can be followed when items are sold or sent to surplus. Federal equipment should be inventoried at least every 2 years in order to be properly safeguarded against theft, damage, or loss. Inventory records should be maintained in accordance with State Library Regulations. Also, land purchases made with grant funds often have land use restrictions which will be discussed with the County Attorney's office to ensure restriction compliance. When assets acquired with Federal funds are no longer used in the grant program (i.e., grant has expired, asset was lost, stolen, or damaged, or asset became idle) the grantor must be notified. The Federal Government may be due a portion of the proceeds for equipment items with a book value of \$5,000 or more at the time of disposition. If the federal agency is compensated for the current fair market value of the item, the equipment may be retained by the agency.

Grantees should follow the County's and/or grantor's policies and procedures for all practices including procurement for the selection of contractors and vendors. If grant applications have special conditions, a copy of such must be given to Procurement and Finance for assistance in compliance monitoring. If grant guidelines require grantees to abide by different procurement procedures other than those adopted by the County, the grantee should resolve the situation with the Purchasing Agent and Finance Director prior to submitting the application. As a rule, the federal and state regulations prevail unless less restrictive than County policies-where County policy prevails.

SECTION 10: CLASSIFICATION OF GRANT REVENUE

All federal, state and local grant revenue should be receipted as revenue as opposed to as expenditure refunds in order to be in compliance with approved grant policies. Budgets of expenditures for revenues received are obtained through action as previously described in above paragraphs.

**SECTION 11:
YEAR-END PROCEDURES**

Indicate clearly on July and August vouchers/invoices which fiscal year (prior or current) they are to be posted to. Only goods and services received prior to June 30th can be posted back to the prior year. Reconcile July and August expenditures promptly since these adjustments can only be made until the end of August, this is due to audit timing and materiality of expenditures.

Ensure all funds are expended or encumbered prior to the end of the grant period in order for funds to be used adequately and not lost in future award periods.

**SECTION 12:
COUNTY MAYOR AND FINANCE DIRECTOR EXEMPTION**

The County Mayor and/or Finance Director may exempt any grants from this policy at his/her sole discretion.

Jefferson County Government

GRANT PROCESSING REQUEST FORM

Department of Finance

Appendix A

DATE :				
DEPARTMENT:				
GRANT PROGRAM:				
GRANTING AGENCY:		AGENCY CONTACT:		AGENCY PHONE NO:
IF FEDERAL GRANT... CFDA #			EXAMPLE OF NUMBER Dept: Department of Education (Agency No.) 84.XXX (Grant Program No.)	
PROGRAM TITLE:				
FUNDING REQUEST:				
FEDERAL	STATE	LOCAL MATCH	OTHER	TOTAL REQUEST
IF LOCAL MATCH IS REQUIRED, ARE FUNDS AVAILABLE IN DEPARTMENT BUDGET? Y/N				
ACCOUNT TO WHICH THE MATCH WILL BE CODED:				
INDIRECT COSTS? Y/N			AMOUNT	
REIMBURSEMENT GRANT? Y/N				
FINANCIAL & PROGRESS REPORTS PREPARED BY:			REQUEST FOR FUNDS SUBMITTED BY:	
Department	Finance	Department	Finance	
PROJECT DIRECTOR:				
PHONE:		FAX:		EMAIL:

DEPT. DIRECTOR OR THEIR DESIGNEE APPROVING SUBMISSION:	SIGNATURE:	DATE:
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REVIEWED & APPROVED BY FINANCE:	SIGNATURE:	DATE:
--	-------------------	--------------

REVIEWED & APPROVED BY COUNTY ADMINISTRATION:	SIGNATURE:	DATE:
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JEFFERSON COUNTY, TENNESSEE
 2023-2024
 GENERAL FUND 101 - AMENDMENT #15
 January 2024

FUND BALANCE TOTAL	+	0.00
RESERVE BALANCE TOTAL	+	0.00

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

Item #	1			Debit	Credit	
		Jail				
		54210	196	In-Service Training	-	1,000.00
		54210	524	In-Service / Staff Development	+	1,000.00
				Total	1,000.00	1,000.00

Budgeting funds used to cover per diem expenses into the in-service / staff development expense line for fiscal year 2023-2024.

Item #	2			Debit	Credit		
		Jail / Epidemiology and Laboratory Capacity Grant					
		54210	435	ELC	Supplies - ELC	-	30,000.00
		54210	399	ELC	Other Contracted Services - ELC	+	30,000.00
				Total	30,000.00	30,000.00	

Budgeting funds from the ELC Grant for the purchase of an electronic health records system for the jail with funds saved after purchasing a body scanner.

JEFFERSON COUNTY, TENNESSEE
 2023-2024
 GENERAL FUND 101 - AMENDMENT #16
 January 2024

FUND BALANCE TOTAL	+	0.00
RESERVE BALANCE TOTAL	+	0.00

Budget Com. App'd: 1/8/2024
 County Com. App'd: _____

Item #	1	<i>County Buildings / Insurance Recovery / Courthouse Flood Damage</i>		Debit	Credit
		49700 CHWD Insurance Recovery - Courthouse Water Damage	+	22,849.63	
		51800 790 CHWD Other Equipment - Courthouse Water Damage	+		22,849.63
		Total		22,849.63	22,849.63

Budgeting funds from Tennessee Risk Management and Trust for purchasing replacement furniture and equipment damaged and/or destroyed due to December 2022 Courthouse water damage.

JEFFERSON COUNTY, TENNESSEE
 2023-2024
 GENERAL FUND 101 - AMENDMENT #17
 January 2024

	FUND BALANCE TOTAL	-	16,000.00
	RESERVE BALANCE TOTAL	+	0.00

Budget Com. App'd: 1/8/2024
 County Com. App'd: _____

Item # 1

<i>Transfers Out / Fund Balance</i>		Debit	Credit
39000	Fund Balance	-	16,000.00
99100 590	Transfers Out - Transfers to Other Funds	+	16,000.00
Total		16,000.00	16,000.00

Moving funds from General Fund 101 fund balance to Sanitation Fund 116 for requested salary and associated cost adjustments to part-time and full-time personnel for payrolls within the dates of 1/1/2024 through 6/30/2024.

JEFFERSON COUNTY, TENNESSEE
2023-2024
SANITATION FUND 116 - AMENDMENT #3
January 2024

FUND BALANCE TOTAL	-	278.00
RESERVE BALANCE TOTAL	+	0.00

Budget Com. App'd: 1/8/2024
County Com. App'd: _____

Item #	1	<i>Jefferson County Sanitation / Fund Balance</i>		Debit		Credit
		49800	Transfers In - From General Fund 101	+	16,000.00	
		39000	Fund Balance	-	278.00	
		55731	189 Other Salaries & Wages	+		14,234.00
		55731	201 Social Security	+		645.00
		55731	204 State Retirement	+		1,144.00
		55731	210 Unemployment Compensation	+		104.00
		55731	212 Employer Medicare Liability	+		151.00
			Total		16,278.00	16,278.00

Budgeting supplementary funds from General Fund 101 and Fund 116 Fund Balance into expenditure lines for a salary adjustment requested by Sanitation /Landfill for payrolls within the dates of 1/1/2024 through 6/30/2024.

JEFFERSON COUNTY, TENNESSEE
 2023-2024
 LANDFILL FUND 207 - AMENDMENT #2
 January 2024

FUND BALANCE TOTAL	-	17,084.00
RESERVE BALANCE TOTAL	-	0.00

Budget Com. App'd: 1/8/2024
 County Com. App'd: _____

Item #	1	<i>Landfill / Fund Balance</i>		Debit	Credit
		39000	Fund Balance	-	17,084.00
		55754	169 Part-Time Personnel	+	3,057.00
		55754	189 Other Salaries & Wages	+	11,723.00
		55754	201 Social Security	+	727.00
		55754	204 State Retirement	+	1,290.00
		55754	210 Unemployment Compensation	+	117.00
		55754	212 Employer Medicare Liability	+	170.00
			Total	17,084.00	17,084.00
Budgeting using fund balance for requested landfill salary increases and associated costs for payrolls within the dates of 1/1/2024 through 6/30/2024.					

JEFFERSON COUNTY SCHOOLS
Fund 141 - General Purpose Funds
Budget Amendment #11
January 4, 2024

School Board Approved: 1/4/2024
Budget Com. Approved: 1/8/2024
County Commission Approved: _____

FUND BALANCE TOTAL \$ -
RESERVE BALANCE TOTAL \$ -

Item 1

Committed for Capital Projects			Debit	Credit
46515	Revenue - State Education Preschool Grant	+	95,658.24	
46980	Revenue	-		95,658.24
			95,658.24	95,658.24
Revenue code updated in ePlan for State Education Preschool Grant				

JEFFERSON COUNTY SCHOOLS
Fund 141 - General Purpose Funds
Budget Amendment #12
January 4, 2024

School Board Approved: 1/4/2024
 Budget Com. Approved: 1/8/2024
 County Commission Approved: _____

FUND BALANCE TOTAL - \$ 1,015,000.00
 RESERVE BALANCE TOTAL \$ -

Item 1	Regular Capital Outlay				Debit	Credit
	39000			Unassigned Fund Balance	-	1,015,000.00
	76100	304	TER	Architects - Talbott Elementary Renovations	+	15,000.00
	34675		TER	Committed for Capital Outlay - TES Renovations	+	1,000,000.00
					<u>1,015,000.00</u>	<u>1,015,000.00</u>
Motions as approved in School Board meeting 1/4/2024 to set aside funds from Fund Balance (\$15,000 for architectural drawings and and \$1,000,000 for renovations) at Talbott Elementary School						

JEFFERSON COUNTY SCHOOLS
Fund 142 - Federal Funds
Budget Amendment #6
January 2024

School Board Approved: 1/4/2024
 Budget Com. Approved: 1/8/2024
 County Commission Approved: _____

Item 1	Carl Perkins				Debit	Credit
801	71300	429	Instructional Supplies & Materials	-	3,370.20	
801	71300	524	Staff Development	-	2,096.00	
801	72130	524	Staff Development	+		5,466.20
					5,466.20	5,466.20
To increase funds for teacher training to meet Perkins grant training requirements.						

RESOLUTION NO. 2023-68

A RESOLUTION AUTHORIZING AN ADDITIONAL 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, under the provisions of Resolution 99-11 adopted by the Board of Commissioners, the total motor vehicle privilege tax in Jefferson County currently is \$25.00 for each motor-driven vehicle and \$15.00 for each motorcycle, motor-driven bicycle and scooter (the "1999 Wheel Tax"); and

WHEREAS, an additional motor vehicle privilege approved by the Board of Commissioners pursuant to Resolution 2015-05 will expire on April 1, 2024, and the need for ongoing revenue sources continues to be very important to the County; and

WHEREAS, it is therefore deemed necessary and advisable to provide for the adoption of an additional motor vehicle privilege tax be authorized pursuant to the Wheel Tax Act.

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

1. A motor vehicle privilege tax, in addition to the 1999 Wheel Tax, is hereby levied and shall be collected by the County pursuant to the Wheel Tax Act of \$25.00 for each motor-driven vehicle and \$15.00 for each motorcycle, motor-driven bicycle and scooter. Such motor vehicle privilege tax shall be paid in addition to all other taxes and shall apply and be paid on each motor driven vehicle whose owner resides in the County for the privilege of using the public roads and highways of the County. Such tax shall not apply to farm tractors, self-propelled farm machines not usually used for operation upon public highways or roads, and motor-driven vehicles owned by any governmental agency or governmental instrumentality, nor shall such tax be required to be paid by any disabled veteran who has one hundred percent (100%) permanent total disability from a service-connected cause or any former prisoner-of-war, as determined by the United States Veteran's Administration or by any other person or entity except under applicable state law.

2. That the duration or term for which the motor vehicle privilege tax is issued, the method of collection, the proration of the amount chargeable for a period of either more or less than a calendar year interval, and the grace period allowable shall be the same as that provided for in Section 55-4-104, Tennessee Code Annotated, as amended, for payment of state motor vehicle registration fees for all such vehicles described therein. The payment of the motor vehicle privilege tax shall be evidenced by an emblem, sticker or receipt in the form of a decal to be appropriately displayed by affixing the same on the state license plate of such motor driven

vehicle. The design of the emblem, sticker or decal shall be determined by the County Commission and the expense incident thereto, including obtaining proper receipts and other records necessary for the performance of the duties herein incumbent upon the County Clerk, shall be paid from the County general funds.

3. The tax herein levied shall be paid to and collected by the County Clerk of the County, who is authorized by Tennessee Code Annotated, Section 67-4-103, to collect such privilege taxes. The County Clerk shall collect this tax at the same time he or she collects the state privilege tax levied upon the operation of a motor-driven vehicle over the public highways of this state. The County Clerk shall deduct a fee of five percent (5%) as authorized in Tennessee Code Annotated, as amended, Section 8-21-701, from the amount of taxes collected and paid over to the County Trustee. Any motor driven vehicle upon which a current license fee has been paid, should such motor driven vehicle be sold, traded, demolished, destroyed or otherwise change ownership, or if a decal has been damaged or destroyed, the current license holder may obtain from the County Clerk a current replacement emblem, sticker or decal, upon the payment of a fee of two dollars (\$2.00), and the County Clerk shall be entitled to such fee for the issuance of the replacement decal. The County Clerk shall report all funds collected monthly and pay the same over to the Trustee of the County. In the event a wheel tax decal or emblem is sold by the County Clerk for a period of less than one (1) year, the tax imposed shall be proportionate to the annual tax fixed for the vehicle and modified in no other manner, except that the proportional tax shall be rounded off to the nearest quarter of a dollar.

4. Any person who fails to display the decal or emblem required by the County Commission commits a Class C misdemeanor as provided in Section 5-8-102(d)(3), Tennessee Code Annotated, as amended.

5. The motor vehicle privilege tax to be levied hereby shall commence on July 1, 2024, and terminate and cease on July 1, 2034, provided that if this tax is approved by election of the voters, it shall terminate and cease ten (10) years after the tax takes effect.

6. 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 by such tax, and/or to pay the cost of capital projects of the County.

7. 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, provided such adoption is by two-thirds (2/3) vote of the Board of County Commissioners at two (2) consecutive meetings as provided in Section 5-8-102(c)(1), Tennessee Code Annotated, and provided the implementation of the tax 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 in Section 5-8-102(c), Tennessee Code Annotated.

ADOPTED AND APPROVED ON FIRST READING THIS 16th day of January, 2024
by a vote of ___ in favor, ___ against, ___ abstaining with ___ members absent.

ADOPTED AND APPROVED ON SECOND READING THIS 15th day of April, 2024
by a vote of ___ in favor, ___ against, ___ abstaining with ___ members absent..

Date of Adoption by County Commission: _____

Date Received by County Mayor: _____

Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Approved: _____ Date: _____
 James E. Carmichael – Chairman, County Commission

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

Approved: _____ Date: _____
 Mark Potts – County Mayor

Vetoed: _____ Date: _____
 Mark Potts – County Mayor

Veto
Override
Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Veto
Override: _____ Date: _____
 James E. Carmichael – Chairman, County Commission

Jefferson County Government			
Monitoring:	Fixed Asset Policy	Policy # 4.2	Date Issued 1/21/14
Review: Annually			Date Reviewed 1/16/24

A. The Jefferson County Legislative Body has established the minimum capitalization threshold to be \$20,000 for fixed assets with a useful life of more than 1 year. Therefore, by definition, fixed assets are those items purchased that:

- are expected to last for more than 1 year and
- individually cost more than \$20,000
- the asset is tangible and complete
- used in the operation of the county government activities
- excludes Office equipment (printers, copiers, faxes, computers, laptops, software, etc) unless item has a lifespan of over 5 years.

The cost generally to include the purchase price and other acquisition costs such as installation costs, freight charges, transportation, etc.

B. Jefferson County Legislative Body further establishes the following lives will be assumed for capital assets and infrastructure:

- Buildings and Improvements – 40 years
- Portables – 25 years
- Energy Management Systems – 25 years
- Improvements other than buildings (including parking lots, fencing, etc.) – 15 years
- Vehicles – 7 years
- Machinery and Equipment – 10 years
- Food Service Equipment – 12 years
- Telephone & Communication Systems – 3 years
- File Servers – 5 years

C. Process:

1. Each January, each department head shall begin updating their Fixed Assets & Inventory Reports - up-to-date as of December 31. All new equipment received through stock issues, purchase orders and requisitions before that date that have not been Included should be added to include all documents supporting the purchase.
2. Submit copies to the Finance Office by March 15; retain the originals on site.
3. A physical count of all such property should be taken at the end of each fiscal year, and these FA & Inventory Reports shall be updated and properly entered on the appropriate records for accounting purposes and copies submitted to the finance office no later than September 15; retain the originals on site. If no changes exist, initial the report and submit to the finance office by September 15.

D. Responsibility for Additions to and Deletions from Fixed Assets

1. County Facilities and Director of Safety will provide, to Finance, information on new buildings, additions, remodeling, and county-built equipment along with documents supporting the purchase (please see "additions" in bold face below). The Director of Facilities and Safety shall be notified when any equipment is moved or transferred. It will be the responsibility of the Director of Facilities and Safety to notify the Finance Department when transfer is complete. Finance will update the Insurance Property and Fixed Asset Master Report for the locations involved in the transfer. Any equipment lost through vandalism or theft is to be reported to police. Director of Facilities and Safety will submit copies of these reports to Finance for use in updating the asset listing.
2. County Director of Facilities and Safety or County Fleet Director will provide, to Finance, information on all vehicle/equipment purchases, including documents supporting the purchase (please see "additions" in bold face below), OR any property destroyed, traded in, salvaged for parts, or otherwise disposed of since the last report for use in updating the asset listing.
3. Accounts Payable will provide, to appropriate individual(s), all equipment acquired - identified through purchase orders- that meets the above requirements.
4. Department Heads are to verify the asset listing annually and make any necessary corrections. The corrections/changes must be submitted to Finance on schedule. The county will submit information, with supporting documentation included, on equipment donated, disposed of, sold or purchased with county funds at the time the equipment is delivered to the county.

E. Making Corrections

1. Deletions - Any property lost, stolen, destroyed, traded in, salvaged for parts, or otherwise disposed of since the last report. Write "delete" next to the asset on your Fixed Assets Report. Attach all pertinent records associated with the removal of the item. Do not delete items transferred to another location. Simply make a notation of new location next to the asset,

2. Many stolen items are recovered by authorities and cannot be reclaimed because of lack of identification. Serial and model numbers are usually the only acceptable form of identification. Ascertain that all assets subject to theft have serial and model numbers engraved and that those numbers are listed on the printout.
3. Additions - Any asset acquired since the previous report through purchase orders, requisitions, stock issues, county funds, or donation to the county should already be shown on the Fixed Assets Report if the county has followed the proper procedure. Any equipment additions which are not shown on the Fixed Assets Report should be manually added, and a copy of the appropriate purchase order or requisition, or a bid summary form attached. Fill out all available information, including manufacturer, model, and cost. All inventory/equipment must be tagged with inventory tags or labels.
4. Changes - Alter any incorrect data (except money fields) in the existing record. Money fields should be changed only by the Finance Department.



**INTERLOCAL CONTRACT
FOR COOPERATIVE PURCHASING**

ILC
No.: _____
Permanent Number assigned by H-GAC

THIS INTERLOCAL CONTRACT ("Contract"), made and entered into pursuant to the Texas Interlocal Cooperation Act, Chapter 791, Texas Government Code (the "Act"), by and between the Houston-Galveston Area Council, hereinafter referred to as "H-GAC," having its principal place of business at 3555 Timmons Lane, Suite 120, Houston, Texas 77027, and * _____, a local government, a state agency, or a non-profit corporation created and operated to provide one or more governmental functions and services, hereinafter referred to as "End User," having its principal place of business at * _____

WITNESSETH

WHEREAS, H-GAC is a regional planning commission and political subdivision of the State of Texas operating under Chapter 391, Texas Local Government Code; and

WHEREAS, pursuant to the Act, H-GAC is authorized to contract with eligible entities to perform governmental functions and services, including the purchase of goods and services; and

WHEREAS, in reliance on such authority, H-GAC has instituted a cooperative purchasing program under which it contracts with eligible entities under the Act; and

WHEREAS, End User has represented that it is an eligible entity under the Act, that its governing body has authorized this Contract on * _____, and that it desires to contract with H-GAC on the terms set forth below;

NOW, THEREFORE, H-GAC and the End User do hereby agree as follows:

ARTICLE 1: LEGAL AUTHORITY

The End User represents and warrants to H-GAC that (1) it is eligible to contract with H-GAC under the Act because it is one of the following: a local government, as defined in the Act (a county, a municipality, a special district, or other political subdivision of the State of Texas or any other state), or a combination of two or more of those entities, a state agency (an agency of the State of Texas as defined in Section 771.002 of the Texas Government Code, or a similar agency of another state), or a non-profit corporation created and operated to provide one or more governmental functions and services, and (2) it possesses adequate legal authority to enter into this Contract.

ARTICLE 2: APPLICABLE LAWS

H-GAC and the End User agree to conduct all activities under this Contract in accordance with all applicable rules, regulations, and ordinances and laws in effect or promulgated during the term of this Contract.

ARTICLE 3: WHOLE AGREEMENT

This Contract and any attachments, as provided herein, constitute the complete contract between the parties hereto, and supersede any and all oral and written agreements between the parties relating to matters herein.

ARTICLE 4: PERFORMANCE PERIOD

The period of this Contract shall be for the balance of the fiscal year of the End User, which began * _____ and ends * _____. This Contract shall thereafter automatically be renewed annually for each succeeding fiscal year, provided that such renewal shall not have the effect of extending the period in which the End User may make any payment due an H-GAC contractor beyond the fiscal year in which such obligation was incurred under this Contract.

ARTICLE 5: SCOPE OF SERVICES

The End User appoints H-GAC its true and lawful purchasing agent for the purchase of certain products and services through the H-GAC Cooperative Purchasing Program. End User will access the Program through *HGACBuy.com* and by submission of any duly executed purchase order, in the form prescribed by H-GAC to a contractor having a valid contract with H-GAC. All purchases hereunder shall be in accordance with specifications and contract terms and pricing established by H-GAC. Ownership (title) to products purchased through H-GAC shall transfer directly from the contractor to the End User.

(over)

ARTICLE 6: PAYMENTS

H-GAC will confirm each order and issue notice to contractor to proceed. Upon delivery of goods or services purchased, and presentation of a properly documented invoice, the End User shall promptly, and in any case within thirty (30) days, pay H-GAC's contractor the full amount of the invoice. All payments for goods or services will be made from current revenues available to the paying party. In no event shall H-GAC have any financial liability to the End User for any goods or services End User procures from an H-GAC contractor.

ARTICLE 7: CHANGES AND AMENDMENTS

This Contract may be amended only by a written amendment executed by both parties, except that any alterations, additions, or deletions to the terms of this Contract which are required by changes in Federal and State law or regulations are automatically incorporated into this Contract without written amendment hereto and shall become effective on the date designated by such law or regulation.

H-GAC reserves the right to make changes in the scope of products and services offered through the H-GAC Cooperative Purchasing Program to be performed hereunder.

ARTICLE 8: TERMINATION PROCEDURES

H-GAC or the End User may cancel this Contract at any time upon thirty (30) days written notice by certified mail to the other party to this Contract. The obligations of the End User, including its obligation to pay H-GAC's contractor for all costs incurred under this Contract prior to such notice shall survive such cancellation, as well as any other obligation incurred under this Contract, until performed or discharged by the End User.

ARTICLE 9: SEVERABILITY

All parties agree that should any provision of this Contract be determined to be invalid or unenforceable, such determination shall not affect any other term of this Contract, which shall continue in full force and effect.

ARTICLE 10: FORCE MAJEURE

To the extent that either party to this Contract shall be wholly or partially prevented from the performance within the term specified of any obligation or duty placed on such party by reason of or through strikes, stoppage of labor, riot, fire, flood, acts of war, insurrection, accident, order of any court, act of God, or specific cause reasonably beyond the party's control and not attributable to its neglect or nonfeasance, in such event, the time for the performance of such obligation or duty shall be suspended until such disability to perform is removed; provided, however, force majeure shall not excuse an obligation solely to pay funds. Determination of force majeure shall rest solely with H-GAC.

ARTICLE 11: VENUE

Disputes between procuring party and Vendor are to be resolved in accord with the law and venue rules of the State of purchase.

THIS INSTRUMENT HAS BEEN EXECUTED BY THE PARTIES HERETO AS FOLLOWS:

*
Name of End User (local government, agency, or non-profit corporation)

Houston-Galveston Area Council
3555 Timmons Lane, Suite 120, Houston, TX 77027

*
Mailing Address

By: _____
Executive Director

*
City State ZIP Code

Date: _____

*By: _____
Signature of chief elected or appointed official

*
Typed Name & Title of Signatory

*
Date

*Denotes required fields

END USER DATA

Please sign and return the Interlocal Contract, along with this completed form, to H-GAC by emailing it to cpcontractfax@h-gac.com or by faxing it to 713-993-2424. The contract may also be mailed to:

H-GAC Cooperative Purchasing Program
P.O. Box 22777, Houston, TX 77227-2777

Name of End User Agency: _____ County Name: _____
(Municipality/County/District/etc.)

Mailing Address: _____
(Street Address/P.O. Box) (City) (State) (ZIP Code)

Main Telephone Number: _____ FAX Number: _____

Physical Address: _____
(Street Address, if different from mailing address) (City) (State) (ZIP Code)

Web Site Address: _____

Official Contact: _____ Title: _____
(Point of Contact for HGACBuy Interlocal Contract) Ph No: _____

Mailing Address: _____ Fx No. : _____
(Street Address/P.O. Box) E-Mail Address: _____

(City) (State) (ZIP Code)

Authorized Official: _____ Title: _____
(Mayor/City Manager/Executive Director/etc.) Ph No.: _____

Mailing Address: _____ Fx No. _____
(Street Address/P.O. Box) E-Mail Address: _____

(City) (State) (ZIP Code)

Official Contact: _____ Title: _____
(Purchasing Agent/Auditor etc.) Ph No.: _____

Mailing Address: _____ Fx No. : _____
(Street Address/P.O. Box) E-Mail Address: _____

(City) (State) (ZIP Code)

Official Contact: _____ Title: _____
(Public Works Director/Police Chief etc.) Ph No.: _____

Mailing Address: _____ Fx No. : _____
(Street Address/P.O. Box) E-Mail Address: _____

(City) (State) (ZIP Code)

Official Contact: _____ Title: _____
(EMS Director/Fire Chief etc.) Ph No.: _____

Mailing Address: _____ Fx No. : _____
(Street Address/P.O. Box) E-Mail Address: _____

(City) (State) (ZIP Code)

* denotes required fields



NATIONAL PURCHASING COOPERATIVE INTERLOCAL PARTICIPATION AGREEMENT

This Interlocal Participation Agreement (“Agreement”) is made and entered into on the date indicated below by and between the National Purchasing Cooperative (“Cooperative”), an administrative agency of cooperating local governments and other governmental entities, acting on its own behalf and the behalf of all participating governmental entities, and the undersigned governmental entity (“Cooperative Member”).

I. RECITALS

WHEREAS, the National Purchasing Cooperative was formed on May 26, 2010, by certain local governments that entered into an Organizational Interlocal Agreement; and

WHEREAS, the purpose of the Cooperative is to facilitate compliance with state procurement requirements, to identify qualified vendors of commodities, goods and services, to relieve the burdens of the governmental purchasing function, and to realize potential economies of scale, including administrative cost savings, for Cooperative Members;

NOW THEREFORE, in consideration of the mutual covenants, promises and obligations contained herein, the undersigned Cooperative Member and the Cooperative agree as follows:

II. TERMS AND CONDITIONS

- 1. Adopt Organizational Interlocal Cooperation Agreement.** The Cooperative Member by the execution or acceptance of this Agreement hereby adopts and approves the Organizational Interlocal Agreement, as last amended and restated, which agreement is incorporated herein by reference (and is available from the Cooperative upon request). The Organizational Interlocal Agreement establishes the Cooperative as an administrative agency of its collective participants, and Cooperative Member agrees to become a participant or additional party to the Organizational Interlocal Agreement.
- 2. Term.** The initial term of this Agreement shall commence on the date it is executed by both parties and shall automatically renew for successive one-year terms unless sooner terminated in accordance with the provisions of this Agreement. If the Cooperative Member is an existing Cooperative Member that joined the Cooperative by executing a participation agreement which authorized amendment upon the Cooperative providing prior written notice, then this Agreement will be deemed an Amendment by Notice, effective on the 61st day that the Cooperative Member is sent notice of this Agreement. In addition, this Agreement will continue to automatically renew for successive one-year terms on the anniversary date of the Cooperative Member’s initial term (not the effective date of the amendment), unless the Agreement is sooner terminated in accordance with the provisions herein.

3. **Termination.**

(a) **By the Cooperative Member.** This Agreement may be terminated by the Cooperative Member at any time by 30 days prior written notice to the Cooperative as provided in Article III, Section 14, provided any amounts owed to any vendor have been fully paid.

(b) **By the Cooperative.** The Cooperative may terminate this Agreement by:

(1) Giving 10 days notice as provided in Article III, Section 14, to the Cooperative Member if the Cooperative Member breaches this Agreement; or

(2) Giving 30 days notice as provided in Article III, Section 14, to the Cooperative Member with or without cause.

(c) **Termination Procedure.** If the Cooperative Member terminates its participation under this Agreement or breaches this Agreement, or if the Cooperative terminates participation of the Cooperative Member, the Cooperative Member shall bear the full financial responsibility for all of its purchases made from vendors under or through this Agreement. The Cooperative may seek the whole amount due, if any, from the terminated Cooperative Member. In addition, the Cooperative Member agrees it will not be entitled to any distribution which may occur after the Cooperative Member terminates from the Cooperative.

4. **Payments by Cooperative Member.** The Cooperative Member will make timely payments to the vendor for the goods, materials and services received in accordance with the terms and conditions of the bid invitation, instructions, and all other applicable procurement documents. Payment for goods, materials and services and inspections and acceptance of goods, materials and services ordered by the procuring Cooperative Member shall be the exclusive obligation of the procuring Cooperative Member, and not the Cooperative. Furthermore, the Cooperative Member is solely responsible for negotiating and securing ancillary agreements from the vendor on such other terms and conditions, including provisions relating to insurance or bonding, that the Cooperative Member deems necessary or desirable under federal, state or local law, local policy or rule, or within its business judgment.

5. **Payments by Vendors.** The parties agree that the Cooperative will require payment from vendors which are selected to provide goods, materials or services to Cooperative Members. Such payment (hereafter "Vendor Fees") may be up to two percent (2%) of the purchase price paid by Cooperative Members or a flat fee amount that may be set from time to time by the Cooperative Board of Directors. Cooperative Member agrees that these Vendor Fees fairly compensate the Cooperative for the services and functions performed under this Agreement and that these Vendor Fees enable the Cooperative to pay the administrative, licensing, marketing, and other expenses involved in successfully operating a program of electronic commerce for the Cooperative Members. Further, Cooperative Member affirmatively disclaims any rights to such Vendor Fees, acknowledging all such fees are the property of the Cooperative. Similarly, in no event shall a Cooperative Member be responsible for payment of Vendor Fees.

6. **Distribution.** From time to time, and at the sole discretion of the Cooperative Board of Directors, the Cooperative may issue a distribution to Cooperative Members under a plan developed by the Cooperative Board of Directors. The Cooperative Member acknowledges that a distribution is never guaranteed and will depend on the overall financial condition of the Cooperative at the time of the distribution and the purchases made by the Cooperative Member.

7. **Administration.** The Cooperative may enter into contracts with others, including non-profit associations, for the administration, operation and sponsorship of the purchasing program provided through this Agreement. The Cooperative will provide reports, at least annually, to the Cooperative Member electronically or by mail. Cooperative Member will report purchase orders generated under this Agreement to the Cooperative or its designee, in accordance with instructions of the Cooperative.

8. **BuyBoard®.** Cooperative Member will have a non-exclusive license to use the BuyBoard electronic purchasing application during the term of this Agreement. Cooperative Member acknowledges and agrees that the BuyBoard electronic application and BuyBoard trade name are owned by the Texas Association of School Boards, Inc. ("TASB"), and that neither the Cooperative nor the Cooperative Member has any proprietary rights in the BuyBoard electronic application or trade name. The Cooperative Member will not attempt to resell, rent, or otherwise distribute any part of BuyBoard to any other party; nor will it attempt to modify the BuyBoard programs on the server or acquire the programming code. The Cooperative Member may not attempt to modify, adapt, translate, distribute, reverse engineer, decompile, or disassemble any component of the application. The Cooperative Member will use BuyBoard in accordance with instructions from the Cooperative (or its designee) and will discontinue use upon termination of participation in the Cooperative. The Cooperative Member will maintain equipment, software and conduct testing to operate the BuyBoard system at its own expense.

III. GENERAL PROVISIONS

1. **Amendment by Notice.** The Board may amend this Agreement, provided that prior written notice is sent to the Cooperative Member at least 60 days prior to the effective date of any change described in such amendment and provided that the Cooperative Member does not terminate its participation in the Cooperative before the expiration of said 60 days.

2. **Authorization to Participate and Compliance with Local Policies.** Each Cooperative Member represents that its governing body has duly authorized its participation in the Cooperative and that the Cooperative Member will comply with all state and local laws and policies pertaining to purchasing of goods and services through its membership in the Cooperative.

3. **Bylaws.** The Cooperative Member agrees to abide by the Bylaws of the Cooperative, as they may be amended, and any and all written policies and procedures established by the Cooperative that apply to Cooperative Members. The Cooperative shall provide written notice to the Cooperative Member of any amendment to the Bylaws of the Cooperative and any written policy or procedure of the Cooperative that is intended to be binding on and applicable to the Cooperative Member. In addition to any other notice method specified in this Agreement, notice under this Section may be satisfied by posting of the applicable bylaws,

policy, or procedure on the Cooperative's website or BuyBoard application landing page for Cooperative Members.

4. **Cooperation and Access.** The Cooperative Member agrees that it will cooperate in compliance with any reasonable requests for information and/or records made by the Cooperative. The Cooperative reserves the right to review and audit the relevant and available records of any Cooperative Member. Any breach of this provision shall be considered material and shall make the Agreement subject to termination on 10 days written notice to the Cooperative Member.

5. **Coordinator.** The Cooperative Member agrees to appoint a program coordinator who shall have express authority to represent and bind the Cooperative Member, and the Cooperative will not be required to contact any other individual regarding program matters. Any notice to or any agreements with the coordinator shall be binding upon the Cooperative Member. The Cooperative Member reserves the right to change the coordinator as needed by giving written notice to the Cooperative. Such notice is not effective until actually received by the Cooperative.

6. **Current Revenue.** The Cooperative Member hereby represents that all payments, fees, and disbursements required of it hereunder shall be made from current revenues budgeted and available to the Cooperative Member.

7. **Defense and Prosecution of Claims.** The Cooperative Member authorizes the Cooperative to handle the commencement, defense, intervention, or participation in a judicial, administrative, or other governmental proceeding or in an arbitration, mediation, or any other form of alternative dispute resolution, or other appearances of the Cooperative (as an entity) in any litigation, claim or dispute which arises from the services provided by the Cooperative. Neither this provision nor any other provision in this Agreement will create a legal duty for the Cooperative to provide a defense or prosecute a claim; rather, the Cooperative may exercise this right in its sole discretion and to the extent permitted or authorized by law. The Cooperative Member shall reasonably cooperate and supply any information necessary or helpful in such prosecution or defense. Subject to specific revocation, the Cooperative Member hereby designates the Cooperative to act as a class representative on its behalf in matters arising out of this Agreement and pertaining to the collective or predominant interest of Cooperative Members. Nothing herein grants the Cooperative any rights to file, defend, or settle any claim on behalf of the Cooperative Member in its individual capacity.

8. **Governance.** The Board of Directors (Board) will govern the Cooperative in accordance with the Bylaws.

9. **Legal Authority.** The Cooperative Member represents to the Cooperative the following:

a) The Cooperative Member has conferred with legal counsel and determined it is duly authorized by the laws of the jurisdiction in which the Cooperative Member lies to participate in cooperative purchasing, and specifically, the National Purchasing Cooperative.

b) The Cooperative Member possesses the legal authority to enter into this Agreement and can allow this Agreement to automatically renew without subsequent action of its governing body.

c) Purchases made under this Agreement will satisfy all procedural procurement requirements that the Cooperative Member must meet under all applicable local policy, regulation, or state law.

d) All requirements—local or state—for a third party to approve, record or authorize the Agreement have been met.

10. **Disclaimer.** THE COOPERATIVE, ITS ENDORSERS, SPONSORS, AND SERVICING CONTRACTORS, WHETHER CURRENT OR FORMER AND INCLUDING TASB, (“COOPERATIVE AND ASSOCIATES”) DO NOT WARRANT THAT THE OPERATION OR USE OF COOPERATIVE SERVICES WILL BE UNINTERRUPTED OR ERROR FREE.

THE COOPERATIVE AND ASSOCIATES HEREBY DISCLAIM ANY AND ALL WARRANTIES, EXPRESS OR IMPLIED, IN REGARD TO ANY INFORMATION, PRODUCT OR SERVICE FURNISHED UNDER THIS AGREEMENT, INCLUDING WITHOUT LIMITATION, ANY AND ALL IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.

11. **Limitation of Liability.** To the extent permitted by law and without waiver of the disclaimer or other limitation of liability in this Agreement, the parties agree that:

- a) Neither party waives any immunity from liability afforded under law;
- b) In regard to any lawsuit or formal adjudication arising out of or relating to this Agreement, neither party shall be liable to the other under any circumstance for special, incidental, consequential, or exemplary damages;
- c) The maximum amount of damages recoverable will be limited to the amount of fees which the Cooperative received as a direct result of the Cooperative Member’s purchase activity, within 12 months of when the lawsuit or action was filed; and
- d) In the event of a lawsuit or formal adjudication the prevailing party will be entitled to recover reasonable attorney’s fees.

Without waiver of the disclaimer or other limitation of liability in this Agreement, the parties further agree to limit the liability of Cooperative and Associates up to the maximum amount each received from or through the Cooperative, as a direct result of the undersigned Cooperative Member’s purchase activity, within 12 months of the filing of any lawsuit or action.

12. **Limitation of Rights.** Except as otherwise expressly provided in this Agreement, nothing in this Agreement is intended to confer upon any person, other than the parties hereto, any benefits, rights, or remedies under or by reason of this Agreement.

13. **Merger/Entirety.** This Agreement, together with the Cooperative’s Bylaws and Organizational Interlocal Agreement, as amended and restated, represents the complete understanding of the Cooperative and Cooperative Member. To the extent there exists any conflict between the terms of this Agreement and that of prior agreements, the terms of this Agreement shall control and take precedence over all prior participation agreements.

14. **Notice.** Any written notice to the Cooperative may be given by email to BuyBoard Administrator at membership@buyboard.com; by U.S. mail, postage prepaid, and delivered to the National Purchasing Cooperative, P.O. Box 400, Austin, Texas 78767-0400; by overnight courier or hand delivery to National Purchasing Cooperative, 12007 Research Blvd., Austin, Texas 78759; or by other mode of delivery typically

used in commerce and accessible to the intended recipient. Notices to Cooperative Member may be given by email to the Cooperative Member's Coordinator or other email address of record provided by the Cooperative Member; by U.S. mail, postage prepaid, and delivered to the Cooperative Member's Coordinator or chief executive officer (e.g., superintendent, city manager, county judge or mayor); or by other mode of delivery typically used in commerce and accessible to the intended recipient.

15. **Severability.** If any portion of this Agreement shall be declared illegal or held unenforceable for any reason, the remaining portions shall continue in full force and effect.

16. **Signatures/Counterparts.** The failure of a party to provide an original, manually executed signature to the other party will not affect the validity, enforceability or binding effect of this Agreement because either party may rely upon an electronic or facsimile signature as if it were an original, including any Cooperative Member signature executed by click and accept or similar electronic signature and acceptance. Furthermore, this Agreement may be executed in several separate counterparts, each of which shall be an original and all of which shall constitute one and the same instrument.

17. **Authority.** By the execution and delivery of this Agreement, the undersigned individual represents that the individual is duly authorized by all requisite administrative action required to enter into and bind the entity that is a party to this Agreement.

[Signature page follows.]



WHEREFORE, the parties, acting through their duly authorized representatives, accept this Agreement.

NATIONAL PURCHASING COOPERATIVE:

By: _____ Date: _____
Dan Troxell, Ph.D.
Assistant Secretary

COOPERATIVE MEMBER:

[Signature required unless accepted as an Amendment by Notice as described in the Agreement.]

(Government Entity Name)

By: _____ Date: _____
Signature of authorized representative of Cooperative Member

Printed name and title of authorized representative

Coordinator for the Cooperative Member is:

Name

Title

Mailing Address

City

State

Zip Code

Telephone

Fax

Email

JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS

RESOLUTION 2023-49

A RESOLUTION AMENDMENEING 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~~ **the listed zones** as a Special Use approved by the Jefferson County Board of Zoning Appeals, after notification of adjacent and abutting property owners **via certified mail at least 15 days before the public hearing**, after public hearing **before the Board of Zoning Appeals**, and after review of such conditions as to operation, site development, signage, 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 **or cause nuisance**, 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: A-1 and RR zones
- (b) Value-added agricultural processing activities: A-1
- (c) Crushing of Rock: A-1

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.

_____ Date: _____
Chairman Jefferson County Regional Planning Commission

_____ Date: _____
Secretary Jefferson County Regional Planning Commission

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

_____ Date: _____
Chairman Jefferson City Regional Planning Commission

p _____ Date: _____
Secretary Jefferson City Regional Planning Commission

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

_____ Date: _____
Chairman Dandridge Regional Planning Commission

_____ Date: _____
Secretary Dandridge Regional Planning Commission

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

_____ Date: _____
Chairman White Pine Regional Planning Commission

_____ Date: _____
Secretary White Pine Regional Planning Commission

Date of Adoption by County Commission: _____

Date Received by County Mayor: _____

Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Approved: _____ Date: _____
 James E. Carmichael – Chairman, County Commission

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

Approved: _____ Date: _____
 Mark Potts – County Mayor

Vetoed: _____ Date: _____
 Mark Potts – County Mayor

Veto
Override
Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Veto
Override: _____ Date: _____
 James E. Carmichael – Chairman, County Commission

RESOLUTION 2023-62

A RESOLUTION AMENDING THE ZONING RESOLUTION OF JEFFERSON COUNTY, TENNESSEE, PERMITTING BATTERY ENERGY STORAGE SYSTEMS (BESS) USES ONLY WITHIN THE I-2 (ENVIRONMENTAL DISTRICT) ZONE

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 ____ day of _____, 20__, 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:

Section 9.10. I-2, Environmental District is amended by adding a new subsection to section A. Permitted Uses:

10. *Battery Energy Storage Systems (BESS). BESS uses shall only be permitted in I-2 zoned property.*

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

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.

Jefferson County Regional Planning Commission:
resolution.

Approved: __ Disapproved: __ this

Chairman Jefferson County Regional Planning Commission

Date: _____

Secretary Jefferson County Regional Planning Commission

Date: _____

Jefferson City Regional Planning Commission:
resolution.

Approved: __ Disapproved: __ this

Chairman Jefferson City Regional Planning Commission

Date: _____

Secretary Jefferson City Regional Planning Commission

Date: _____

Town of Dandridge Regional Planning Commission:
resolution.

Approved: __ Disapproved: __ this

Chairman Dandridge Regional Planning Commission

Date: _____

Secretary Dandridge Regional Planning Commission

Date: _____

Town of White Pine Regional Planning Commission:
resolution.

Approved: __ Disapproved: __ this

Chairman White Pine Regional Planning Commission

Date: _____

Secretary White Pine Regional Planning Commission

Date: _____

Date of Adoption by County Commission: _____

Date Received by County Mayor: _____

Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Approved: _____ Date: _____
James E. Carmichael – Chairman, County Commission

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

Approved: _____ Date: _____
Mark Potts – County Mayor

Vetoed: _____ Date: _____
Mark Potts – County Mayor

Veto
Override
Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Veto
Override: _____ Date: _____
James E. Carmichael – Chairman, County Commission

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2023-54

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

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

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

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Jefferson County, Tennessee, meeting in regular session on the 16th day of January 2024, in Dandridge, Tennessee, that the equipment described and itemized in the attachment hereto as Exhibit A, is hereby declared to be surplus equipment and the Jefferson City Public Library is hereby authorized to surplus and donate said property in accordance with state law.

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

Resolution 2023-54

Date of Adoption by County Commission: _____

Date Received by County Mayor: _____

Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Approved: _____ Date: _____
James E. Carmichael – Chairman, County Commission

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

Approved: _____ Date: _____
Mark Potts – County Mayor

Vetoed: _____ Date: _____
Mark Potts – County Mayor

Veto
Override
Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Veto
Override: _____ Date: _____
James E. Carmichael – Chairman, County Commission

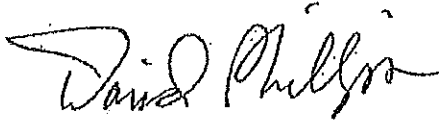
November 14, 2023

Jefferson County Government
P.O. Box 710
Dandridge, TN 37725

Dear County Commissioners,

I am writing to notify you of my intent to surplus some items from the Jefferson City Public Library. At its November 9, 2023 meeting, the Jefferson County Public Library System's Board of Trustees approved surplus of the items listed on the accompanying Surplus List Request. The adding machine, mobile hotspots, and the AWE children's computer are no longer operable. The vinyl cutter is obsolete and has been replaced with newer technology. The Apple computer is very old, runs slowly, and has been replaced as well. These items will be turned over to David Longmire, County Director of Facilities and Safety, for disposal. The Victory electromagnetic sprayer was purchased during the peak of COVID to disinfect the computer stations and other high traffic areas. Since COVID has subsided, we no longer need this item. The Jefferson City Fire Department can use it for HAZMAT cleanup, so I would like to donate it to them.

Thank you,

A handwritten signature in black ink, appearing to read "David Phillips". The signature is written in a cursive style with a large initial "D".

David Phillips, Director
Jefferson City Public Library

Jefferson City Public Library

108 City Center
Jefferson City, TN 37760
865-475-9094

Surplus List Request

Disposal

Quantity	Manufacturer	Device Type	Model	Serial Number	Purchase Date
1	Apple	Desktop Computer	iMac	D25R90TGGG7F	Unknown
1	Apple	Keyboard	iMac	DG755102VHGV6GA1	Unknown
1	Casio	Adding Machine	HR8TM	N/A	2018
1	T-Mobile	Mobile Wi-fi Hotspot	Coolpad Surf	TK1074618B225375	2019
1	T-Mobile	Mobile Wi-fi Hotspot	Alcatel Linkzone 2	6409ACC78BFE141	8/3/2021
1	US Cutter Vinylmaster	Vinyl Cutting Machine	MH721-MK2	MH18070239B	Unknown
1	AWE Workstation	Children's Educational Computer	Asus	D2PTBX003501	Unknown

Jefferson City Public Library

108 City Center Drive
Jefferson City, TN 37760
865-475-9094

Surplus List Request

Donate

Quantity	Manufacturer	Device Type	Model	Serial Number	Purchase Date
1	Victory	Electromagnetic Sprayer	Victory	H12020367530	Dec-20

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2023-56

**RESOLUTION TO DECLARE AS SURPLUS AND TO AUTHORIZE THE JEFFERSON
CITY PUBLIC LIBRARY OF JEFFERSON COUNTY TO SURPLUS AND DONATE
SAID EQUIPMENT**

WHEREAS, the Jefferson City Public Library of Jefferson County desires to declare surplus and donate certain equipment, which is more particularly described and itemized in the attachment hereto as Exhibit A; and

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

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Jefferson County, Tennessee, meeting in regular session on the 16th day of January 2024, in Dandridge, Tennessee, that the equipment described and itemized in the attachment hereto as Exhibit A, is hereby declared to be surplus equipment and the Jefferson City Public Library is hereby authorized to surplus and donate said property in accordance with state law.

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

Resolution 2023-56

Date of Adoption by County Commission: _____

Date Received by County Mayor: _____

Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Approved: _____ Date: _____
 James E. Carmichael – Chairman, County Commission

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

Approved: _____ Date: _____
 Mark Potts – County Mayor

Vetoed: _____ Date: _____
 Mark Potts – County Mayor

Veto
Override
Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Veto
Override: _____ Date: _____
 James E. Carmichael – Chairman, County Commission

November 14, 2023

Jefferson County Government
P.O. Box 710
Dandridge, TN 37725

Dear County Commissioners,

I am writing to notify you of my intent to surplus some items from the Jefferson City Public Library. At its November 9, 2023 meeting, the Jefferson County Public Library System's Board of Trustees approved surplus of the items listed on the accompanying Surplus List Request. The adding machine, mobile hotspots, and the AWE children's computer are no longer operable. The vinyl cutter is obsolete and has been replaced with newer technology. The Apple computer is very old, runs slowly, and has been replaced as well. These items will be turned over to David Longmire, County Director of Facilities and Safety, for disposal. The Victory electromagnetic sprayer was purchased during the peak of COVID to disinfect the computer stations and other high traffic areas. Since COVID has subsided, we no longer need this item. The Jefferson City Fire Department can use it for HAZMAT cleanup, so I would like to donate it to them.

Thank you,

A handwritten signature in blue ink that reads "David Phillips". The signature is written in a cursive, flowing style.

David Phillips, Director
Jefferson City Public Library

Jefferson City Public Library

108 City Center
Jefferson City, TN 37760
865-475-9094

Surplus List Request

Disposal

Quantity	Manufacturer	Device Type	Model	Serial Number	Purchase Date
1	Apple	Desktop Computer	iMac	D25R90TGGG7F	Unknown
1	Apple	Keyboard	iMac	DG755102VHGV6GA1	Unknown
1	Casio	Adding Machine	HR8TM	N/A	2018
1	T-Mobile	Mobile Wi-fi Hotspot	Coolpad Surf	TK1074618B225376	2019
1	T-Mobile	Mobile Wi-fi Hotspot	Alcatel Linkzone 2	6409ACC78BFE141	8/3/2021
1	US Cutter Vinylmaster	Vinyl Cutting Machine	MH721-MK2	MH18070239B	Unknown
1	AWE Workstation	Children's Educational Computer	Asus	D2PTBX003501	Unknown

Jefferson City Public Library

108 City Center Drive
Jefferson City, TN 37760
865-475-9094

Surplus List Request

Donate

Quantity	Manufacturer	Device Type	Model	Serial Number	Purchase Date
1	Victory	Electromagnetic Sprayer	Victory	H2020367530	Dec-20

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2023-59

**RESOLUTION TO DECLARE AS SURPLUS AND TO AUTHORIZE THE PARROTT-
WOOD MEMORIAL LIBRARY OF JEFFERSON COUNTY TO SURPLUS AND
DONATE SAID EQUIPMENT**

WHEREAS, the Parrott-Wood Memorial Library of Jefferson County desires to declare surplus and donate certain equipment, which is more particularly described and itemized in the attachment hereto as Exhibit A; and

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

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Jefferson County, Tennessee, meeting in regular session on the 16th day of January 2024, in Dandridge, Tennessee, that the equipment described and itemized in the attachment hereto as Exhibit A, is hereby declared to be surplus equipment and the Parrott-Wood Memorial Library is hereby authorized to surplus and donate said property in accordance with state law.

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

Date of Adoption by County Commission: _____

Date Received by County Mayor: _____

Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Approved: _____ Date: _____
James E. Carmichael – Chairman, County Commission

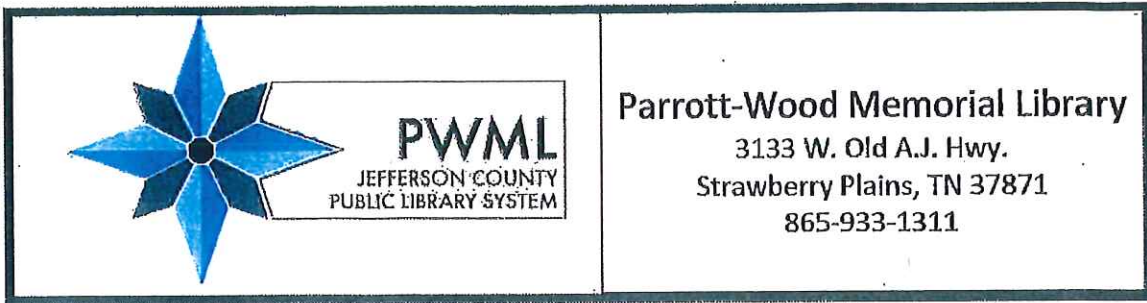
Attest: _____ Date: _____
Frank C. Herndon – County Clerk

Approved: _____ Date: _____
Mark Potts – County Mayor

Vetoed: _____ Date: _____
Mark Potts – County Mayor

Veto
Override
Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Veto
Override: _____ Date: _____
James E. Carmichael – Chairman, County Commission



11/27/2023

To whom it concerns:

Surplus List

We need to surplus the following items. We want to donate the 4 folding heavy tables to Jefferson City Public Library.

Item	Brand	Serial Number	QY.	Date	Vendor	Label
Folding Heavy Tables	Quill		4	Unknown	Quill	Unknown


 Donna Phillips, Director

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2023-60

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

WHEREAS, the Parrott-Wood Memorial Library of Jefferson County desires to declare surplus and donate certain equipment, which is more particularly described and itemized in the attachment hereto as Exhibit A; and

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

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Jefferson County, Tennessee, meeting in regular session on the 16th day of January 2024, in Dandridge, Tennessee, that the equipment described and itemized in the attachment hereto as Exhibit A, is hereby declared to be surplus equipment and the Parrott-Wood Memorial Library is hereby authorized to surplus and dispose said property in accordance with state law.

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

Date of Adoption by County Commission: _____

Date Received by County Mayor: _____

Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Approved: _____ Date: _____
James E. Carmichael – Chairman, County Commission


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

Approved: _____ Date: _____
Mark Potts – County Mayor

Vetoed: _____ Date: _____
Mark Potts – County Mayor

Veto
Override
Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Veto
Override: _____ Date: _____
James E. Carmichael – Chairman, County Commission

	<p>Parrott-Wood Memorial Library 3133 W. Old A.J. Hwy. Strawberry Plains, TN 37871 865-933-1311</p>
---	---

To whom it concerns:

We need to surplus the following item. ATT Telephone System will be given to the county for disposal.

Item	Brand	Serial Number	QY.	Date	Vendor	Label
ATT Telephone System 3 handsets	ATT	QE206357922	3	12/1/2014	Walmart	0000053



Donna Phillips, Director

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2023-61

**RESOLUTION TO DECLARE AS SURPLUS AND TO AUTHORIZE THE PARROTT-
WOOD MEMORIAL LIBRARY OF JEFFERSON COUNTY TO SURPLUS AND
DONATE SAID EQUIPMENT**

WHEREAS, the Parrott-Wood Memorial Library of Jefferson County desires to declare surplus and donate certain equipment, which is more particularly described and itemized in the attachment hereto as Exhibit A; and

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

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Jefferson County, Tennessee, meeting in regular session on the 16th day of January 2024, in Dandridge, Tennessee, that the equipment described and itemized in the attachment hereto as Exhibit A, is hereby declared to be surplus equipment and the Parrott-Wood Memorial Library is hereby authorized to surplus and donate said property in accordance with state law.

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

Date of Adoption by County Commission: _____

Date Received by County Mayor: _____

Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Approved: _____ Date: _____
James E. Carmichael – Chairman, County Commission

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


Approved: _____ Date: _____
Mark Potts – County Mayor

Vetoed: _____ Date: _____
Mark Potts – County Mayor

Veto
Override
Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Veto
Override: _____ Date: _____
James E. Carmichael – Chairman, County Commission




	<p>Parrott-Wood Memorial Library 3133 W. Old A.J. Hwy. Strawberry Plains, TN 37871 865-933-1311</p>
---	---

11/27/2023

To whom it concerns:

We need to surplus the following items. We want to donate the 35 white folding chairs to the New Market Fire Department. We need to re allocate these chairs from a previous resolution. Resolution 2022-37. We were unable to give the chairs to the ones listed on the surplus request.

Item	Brand	Serial Number	QY.	Date	Vendor	Label
White Folding Chairs			35	Unknown		Unknown



Donna Phillips, Director

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2022-37

**RESOLUTION TO DECLARE AS SURPLUS AND TO AUTHORIZE PARROTT-
WOOD MEMORIAL LIBRARY TO SURPLUS AND DONATE SAID EQUIPMENT**

WHEREAS, Parrott-Wood Memorial Library of Jefferson County desires to declare surplus and donate certain equipment, which is more particularly described and itemized in the attachment hereto as Exhibit A; and

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

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Jefferson County, Tennessee, meeting in regular session on the 27th day of June 2022, in Dandridge, Tennessee, that the equipment described and itemized in the attachment hereto as Exhibit A, is hereby declared to be surplus equipment and Parrott-Wood Memorial Library is hereby authorized to surplus and donate said property in accordance with state law.

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

Resolution 2022-37

Votes: 13 0 0
Yes No Abstain

Attest: *Frank C. Herndon* Date: 7/7/22
Frank C. Herndon, County Clerk



Approved: *Mark Potts* Date: 7/7/22
Mark Potts, County Mayor

5/11/2022

To Whom it Concerns:

Parrott-Wood Memorial Library would like to surplus 35 white folding chair. We would like to give them to the Jefferson County Senior Centers and part of them to the New Market Town Hall. We just don't have the space for them in storage.

Thank you for considering to surplus these folding chairs.

Donna Phillips, Director

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2023-63

RESOLUTION TO DECLARE AS SURPLUS AND TO AUTHORIZE THE CIRCUIT COURT OF JEFFERSON COUNTY TO SURPLUS AND DONATE SAID EQUIPMENT

WHEREAS, the Circuit Court of Jefferson County desires to declare surplus and donate certain equipment, which is more particularly described and itemized in the attachment hereto as Exhibit A; and

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

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Jefferson County, Tennessee, meeting in regular session on the 16th day of January 2024, in Dandridge, Tennessee, that the equipment described and itemized in the attachment hereto as Exhibit A, is hereby declared to be surplus equipment and the Circuit Court of Jefferson County is hereby authorized to surplus and donate said property in accordance with state law.

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

Resolution 2023-63

Date of Adoption by County Commission: _____

Date Received by County Mayor: _____

Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Approved: _____ Date: _____
James E. Carmichael – Chairman, County Commission

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

Approved: _____ Date: _____
Mark Potts – County Mayor

Vetoed: _____ Date: _____
Mark Potts – County Mayor

Veto
Override
Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Veto
Override: _____ Date: _____
James E. Carmichael – Chairman, County Commission



765 JUSTICE CENTER DR. SUITE 2
DANDRIDGE TENNESSEE 37725

CIRCUIT, GENERAL SESSIONS
& JUVENILE COURT SYSTEM

TELEPHONE 865.471.6000
FACSIMILE 865.397.4894

JeffersonCircuit.com

November 28, 2023

To: County Commission

Re: Surplus Equipment

I request the following equipment currently in the possession of the Jefferson County Circuit Court Clerk's Office be deemed surplus and transferred to the Property Assessor's Office.

- HP Laser Jet 600 M605 S/N CNDCK51054

Kevin Poe
Circuit Court Clerk
Jefferson County

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2023-66

**RESOLUTION TO DECLARE AS SURPLUS AND TO AUTHORIZE THE
SANITATION DEPARTMENT OF JEFFERSON COUNTY TO SURPLUS AND SELL
SAID EQUIPMENT**

WHEREAS, the Sanitation Department of Jefferson County desires to declare surplus and sell certain equipment on Gov Deals, which is more particularly described and itemized in the attachment hereto as Exhibit A; and

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

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Jefferson County, Tennessee, meeting in regular session on the 16th day of January 2024, in Dandridge, Tennessee, that the equipment described and itemized in the attachment hereto as Exhibit A, is hereby declared to be surplus equipment and the Sanitation Department is hereby authorized to surplus and sell on Gov Deals said property in accordance with state law.

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

Date of Adoption by County Commission: _____

Date Received by County Mayor: _____

Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Approved: _____ Date: _____
James E. Carmichael – Chairman, County Commission

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

Approved: _____ Date: _____
Mark Potts – County Mayor

Vetoed: _____ Date: _____
Mark Potts – County Mayor

Veto
Override
Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Veto
Override: _____ Date: _____
James E. Carmichael – Chairman, County Commission



Jefferson County Sanitation Department

P.O. Box 127, Dandridge, TN 37725



December 12, 2023

Jefferson County Sanitation would like to surplus and dispose by sale and /or scrap the following equipment:

Sell on Gov Deals

- Asset 1131 2002 Chevrolet Blazer VIN# 1GNDDT13W8K219561
- Asset 1153 2002 Dodge Ram 1500 VIN# 1D7HU16N62J217183
- Asset 716 2001 Mack DM690S VIN# 1M2B209C9TM018733
- 2 Barns on Malone Property

Scrap

- 1996 Dodge 3500 Ram Van VIN# 2B5WB3524TKI25091
- Asset 1104 1989 GMC Pickup VIN# 2GTEC14H3K1542431

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2023-67

**RESOLUTION TO DECLARE AS SURPLUS AND TO AUTHORIZE THE
SANITATION DEPARTMENT OF JEFFERSON COUNTY TO SURPLUS AND SCRAP
SAID EQUIPMENT**

WHEREAS, the Sanitation Department of Jefferson County desires to declare surplus and scrap certain equipment, which is more particularly described and itemized in the attachment hereto as Exhibit A; and

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

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Jefferson County, Tennessee, meeting in regular session on the 16th day of January 2024, in Dandridge, Tennessee, that the equipment described and itemized in the attachment hereto as Exhibit A, is hereby declared to be surplus equipment and the Sanitation Department is hereby authorized to surplus and scrap said property in accordance with state law.

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

Date of Adoption by County Commission: _____

Date Received by County Mayor: _____

Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Approved: _____ Date: _____
James E. Carmichael – Chairman, County Commission

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

Approved: _____ Date: _____
Mark Potts – County Mayor

Vetoed: _____ Date: _____
Mark Potts – County Mayor

Veto
Override
Votes:

_____ _____ _____ _____
 Yes No Abstain Absent

Veto
Override: _____ Date: _____
James E. Carmichael – Chairman, County Commission



Jefferson County Sanitation Department

P.O. Box 127, Dandridge, TN 37725



December 12, 2023

Jefferson County Sanitation would like to surplus and dispose by sale and /or scrap the following equipment:

Sell on Gov Deals

- Asset 1131 2002 Chevrolet Blazer VIN# 1GNLT13W8K219561
- Asset 1153 2002 Dodge Ram 1500 VIN# 1D7HU16N62J217183
- Asset 716 2001 Mack DM690S VIN# 1M2B209C9TM018733
- 2 Barns on Malone Property

Scrap

- 1996 Dodge 3500 Ram Van VIN# 2B5WB3524TKI25091
- Asset 1104 1989 GMC Pickup VIN# 2GTEC14H3K1542431

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2023-69

**RESOLUTION TO DECLARE AS SURPLUS AND TO AUTHORIZE THE JEFFERSON
COUNTY TO SURPLUS AND SELL SAID PROPERTY**

WHEREAS, the Jefferson County desires to declare surplus and sell certain land located at Talbott-Kansas Road referred to as 045 008K C 001.00, which is more particularly described and itemized in the attachment hereto as Exhibit A; and

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

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Jefferson County, Tennessee, meeting in regular session on the 16th day of January 2024, in Dandridge, Tennessee, that the property described and itemized in the attachment hereto as Exhibit A, is hereby declared to be surplus property and Jefferson County is hereby authorized to surplus and sell said property in accordance with state law.

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

Date of Adoption by County Commission: _____

Date Received by County Mayor: _____

Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Approved: _____ Date: _____
James E. Carmichael – Chairman, County Commission

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

Approved: _____ Date: _____
Mark Potts – County Mayor

Vetoed: _____ Date: _____
Mark Potts – County Mayor

Veto
Override
Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Veto
Override: _____ Date: _____
James E. Carmichael – Chairman, County Commission

Property Type: UT County

TALBOT-JOHNASAS RD
Property Address
Ownership and Mailing Address
JEFFERSON COUNTY TENNESSEE
P O BOX 710
DANDRIDGE TN 37725

Subdivision BK PG BLOCK LOT TRACT
Alt Subdiv BK PG BLOCK LOT TRACT
Additional Description
Dimensions 56x41 IRR

TAX YEAR 2023
JEFFERSON
City
SSD1
SSD2
Total Land Units
Dead Acres
Calculated Acres

045 008K C 001.00 000
JUR CONTROL MAP GROUP PARCEL P/L S/I
Map 008K Updated 09/19/2022
Dist 09 Printed 12/13/2023

Card: 1 of 1
Page: 1 of 1
APPRaised VALUES
LAND 700
IMPROVEMENTS 0
TOTAL APPRAISAL 700
GREENBELT APR 0
ASSESSMENT @ 0%
APPROACH COST VALUE
Value Correlation
COST INCOME 700
MARKET
NBHD Review Flag R01
Living Units
Water/Sewer 03 Public / Individual
Electricity 01 Public
Gas 00 None
Topo 0 Level
Road Type 3 Paved
Delete Next Year
Greenbelt Review N
Land Apr Date 05/20/2018 By JP
Improvements 0
Mobile Homes 0
NH Trend 0 STABLE
Other Land Use Code 11
Zoning
GREENBELT
Year Recorded
App# Book/Pg
ENTRANCES
Date Code ID
02/17/2009 00 Pcl Review 99
BUILDING PERMITS
Date Type Status Last Visit

DWELLING DATA

Improv Type Lower Level Heating/Air
Stores Attic
Exterior Wall
Heating Fuel
Year Built Eff Yr Built Rooms Bedrooms
Full Baths Half Baths Add'l Fixtures Total Fixtures
Wood FP Stacks Openings Prefab Add'l Sty
Info Src Rental: Src Year Amount Sched
Foundation Floor Finish Interior Finish
Floor System Paint/Decor
Party Wall Struct. Frame Bath Tile
Roof Framing Electrical
Roof Cov/Deck Electrical Shape
Cabinetry

Condition

Quality Date Factor % Comp Class: Cost & Design 0
Proble Date Other Phys Functional External % Good 100
Depr: Physical Factors Const Grade SFLA Dep Yr Eff Age County Factor
GFLA Area Story Const Grade SFLA 2019
Base Dwelling Add'l Areas Total \$/SqFt % Complete Dwelling Factor
RCNLD Dwelling Value
AREAS: Lower Floor First & Above Area % SFLA Rate RCN

OUTBUILDINGS and YARD ITEMS

Code Description Yr Bld Eff Yr Area Grade Units Add'l Description Class Rate Grd RCN % Good Prot Adj Fact Value

Table with columns: #, Type, Table Code, Acc Front, Depth, Units, Rate, Inlt, Fld Topo, Loc, Size, Mkt, Dep, Adj Rate, Value Class, #, Mkt Line, Use Type, Soil Type, Access, Value

Totals: 1 1 650.00 650

MARKETLAND
Date Book Page Price Adj Price V/I Instr AIR Owner
02/27/2018 1406 725
01/24/1964 129 56
JEFFERSON COUNTY TENNESSEE
CARTER G L JR

AGRICULTURAL/GREENBELT LAND
Acres Rate Use Value

NOTES



**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2023-72

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

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

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

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Jefferson County, Tennessee, meeting in regular session on the 16th day of January 2024, in Dandridge, Tennessee, that the equipment described and itemized in the attachment hereto as Exhibit A, is hereby declared to be surplus equipment and the Dandridge Memorial Library is hereby authorized to surplus and dispose said property in accordance with state law.

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

Date of Adoption by County Commission: _____

Date Received by County Mayor: _____

Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Approved: _____ Date: _____
James E. Carmichael – Chairman, County Commission

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

Approved: _____ Date: _____
Mark Potts – County Mayor

Vetoed: _____ Date: _____
Mark Potts – County Mayor

Veto
Override
Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Veto
Override: _____ Date: _____
James E. Carmichael – Chairman, County Commission

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
danmemllibrary@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

January 4, 2024

To Whom It May Concern:

Dandridge Memorial Library would like permission to declare several items as salvage. None of these items are in usable condition. These items may be disposed of as the county sees fit. Arrangements have been made to store the items in city storage in the meantime.

Sincerely,

A handwritten signature in black ink that reads "Bethany Jones". The signature is written in a cursive style.

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	none - made by Maynard	circulation desk	n/a	n/a	1986
1	?	computer desk	n/a	n/a	2004?
1	HP	desktop computer	ProDesk 600 G3 SFF	2UA8021W3L	2017
1	HP	desktop computer	ProDesk 600 G3 SFF	2UA8031IQ8	2017
1	Dell	desktop computer	OptiPlex 3050	GNX49M2	2017
2	Furmax	office chair	OC002	n/a	2021
1	Soldsun	patio bench		n/a	2020
1	Epson	projector	EX5220 V11H551020 Model#H551A	V9EK4X03896	2015

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2023-57

**A RESOLUTION AMENDING THE “ZONING MAP OF
JEFFERSON COUNTY, TENNESSEE” BY REZONING
PROPERTY FROM A-1, AGRICULTURAL-FORESTRY
TO I-1, INDUSTRIAL**

WHEREAS, the Jefferson County Board of Commissioners, in accordance with Section 13-7-105 of the Tennessee Code Annotated, may amend the zoning resolution and the “Zoning Map of Jefferson County, Tennessee”; and

WHEREAS, the Jefferson County Regional Planning Commission has reviewed and made a recommendation regarding the proposed amendment of the “Zoning Map of Jefferson County, Tennessee.”

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

Section 1. The “Zoning Map of Jefferson County, Tennessee” is hereby amended by rezoning a 2-acre portion of parcel 067.02 of Jefferson County Tax Map 042 as depicted on the attached map, from to A-1, Agricultural Forestry to I-1, Industrial.

Section 2. The property to be rezoned is located at the corner of Highway 11E and Bruner Road in Strawberry Plains, TN, and is owned by Robert C. Bruner.

Section 3. This resolution shall become effective from and after its passage, the public welfare requiring it.

Approved by the Jefferson County Regional Planning Commission: October 24, 2023.

Public hearing held: January 8, 2024.

Date of Adoption by County Commission: _____

Date Received by County Mayor: _____

Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Approved: _____ Date: _____
James E. Carmichael – Chairman, County Commission

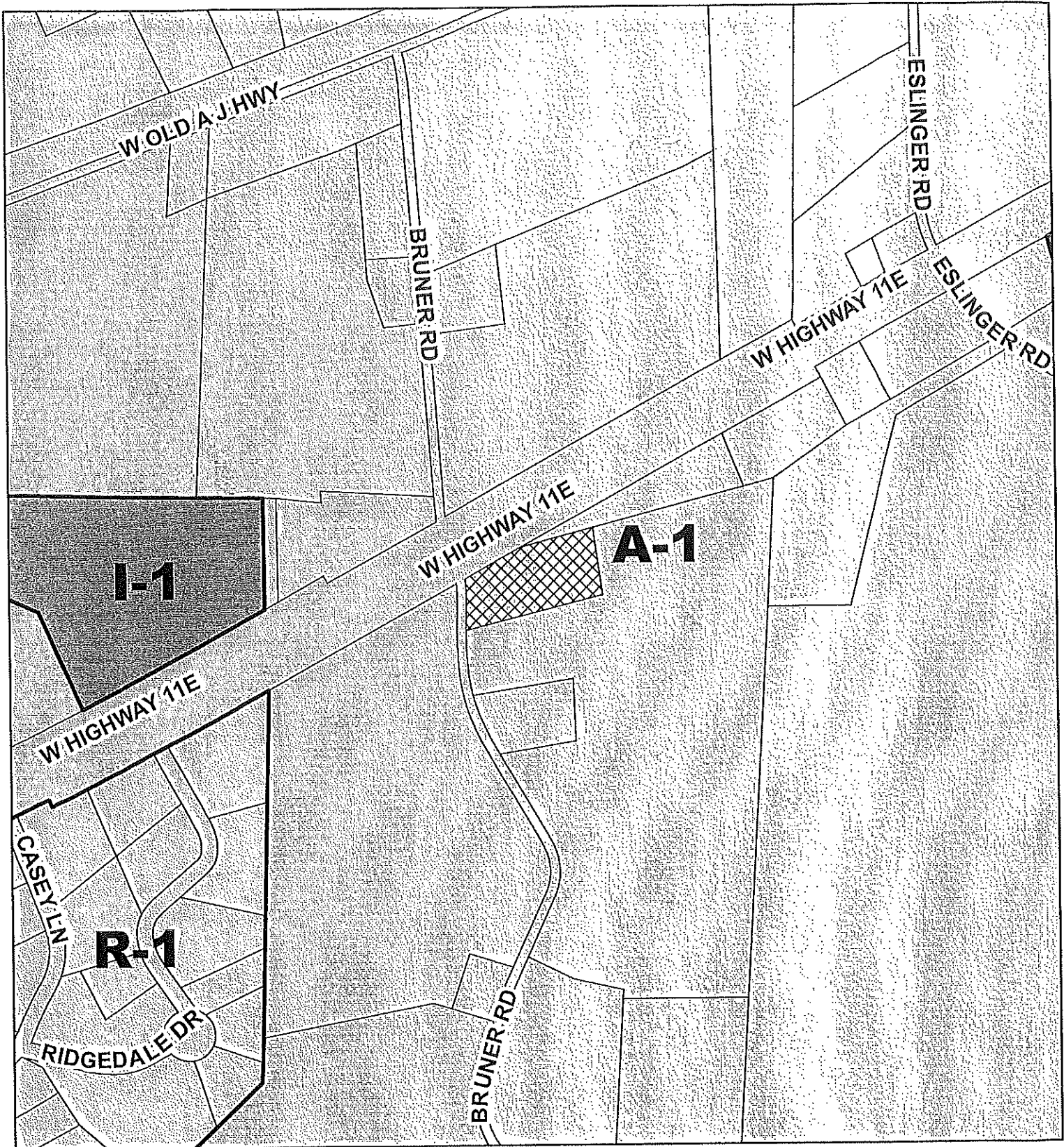
Attest: _____ Date: _____
Frank C. Herndon – County Clerk

Approved: _____ Date: _____
Mark Potts – County Mayor

Vetoed: _____ Date: _____
Mark Potts – County Mayor

Veto
Override
Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Veto
Override: _____ Date: _____
James E. Carmichael – Chairman, County Commission

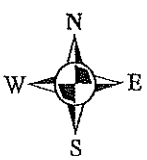


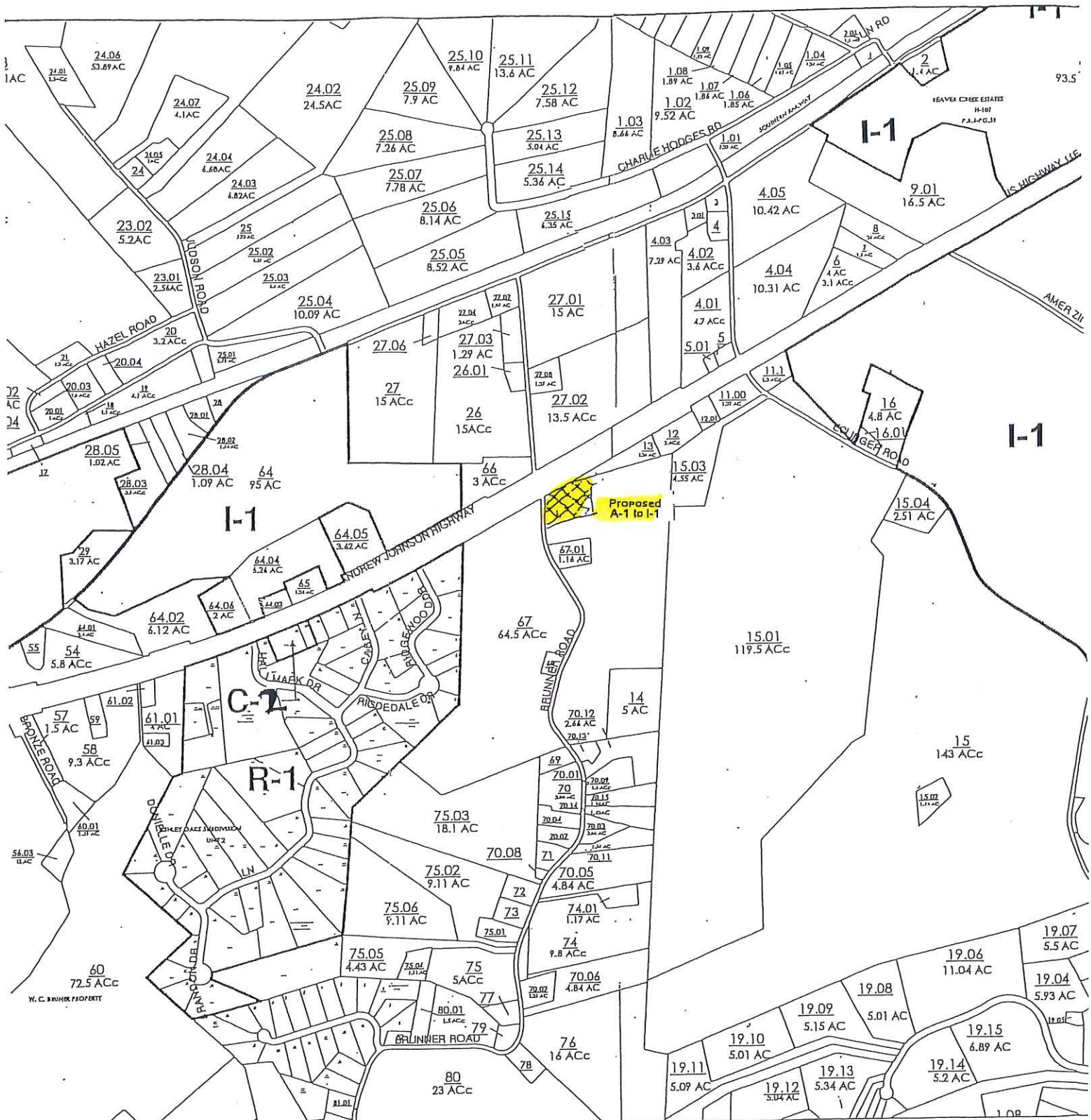
PROPOSED REZONING: A-1 to I-1

Jefferson County, Tennessee

Map Attachment For Resolution #2023-57

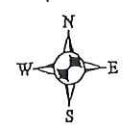
Map prepared by:
 East Tennessee Development District
 Geographic Information Systems
 Alcoa, TN
 Map printed: November 27, 2023
 This is not an engineering map.



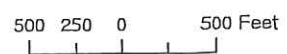


Legend

- | | | |
|---------------------|-----------------------------|---|
| ultural - Forestry | C-1 Neighborhood Commercial | I-2 Environmental Industrial |
| I Residential | C-2 General Commercial | R-R Rural Resort |
| Density Residential | I-1 Industrial |  Incorporated Area |

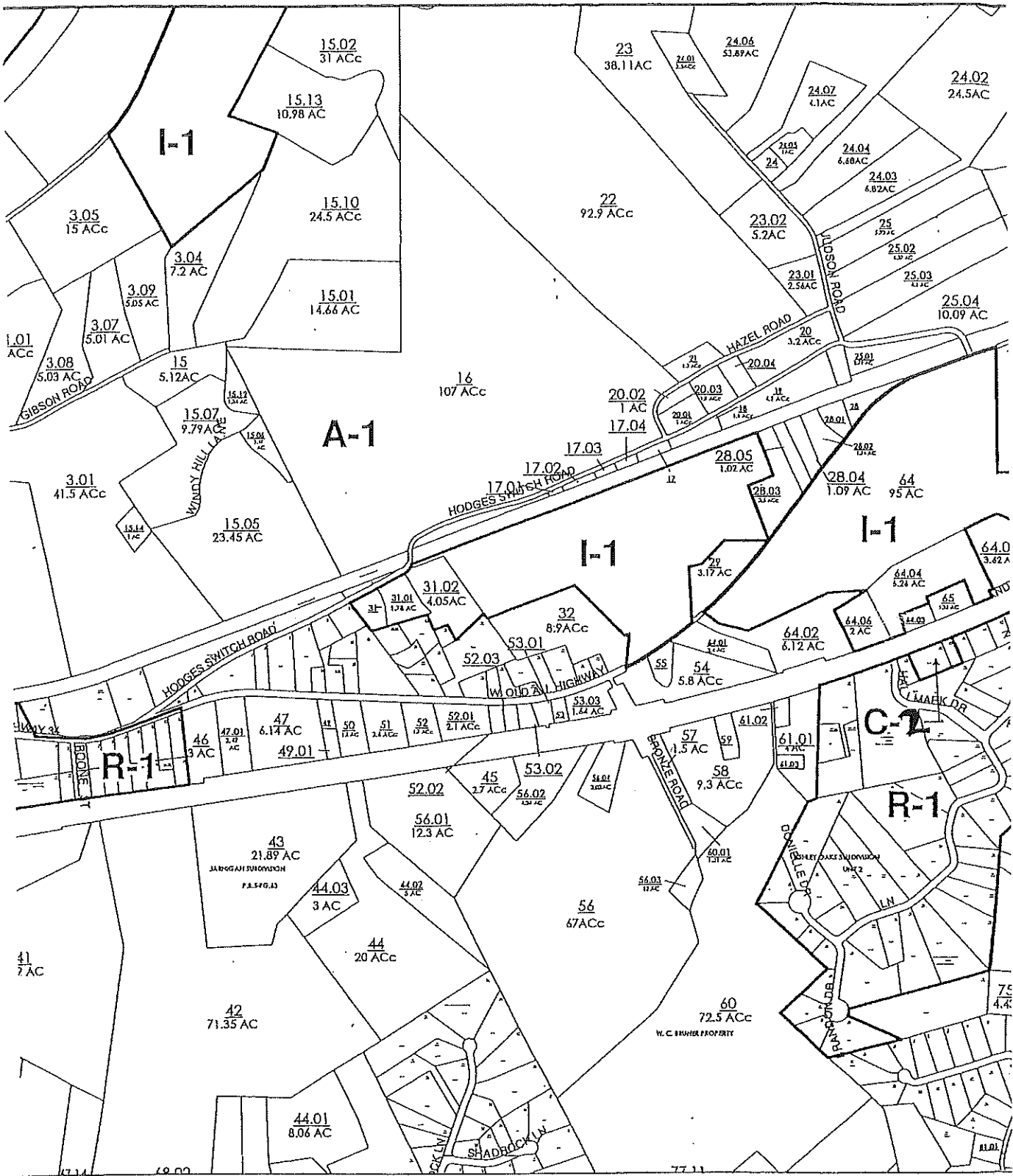


Map Prepared by:
 Department of Economic and Community
 Development
 Local Planning Assistance Office
 Geographic Information Systems
 Knoxville, TN



Full Practice

Resolution 2023-57



ZONING MAP
JEFFERSON COUNTY, TENNESSEE
 ATLAS TILE: 042

- | | | | |
|-----|--------------------------|-----|-------------------------|
| A-1 | Agricultural - Forestry | C-1 | Neighborhood Commercial |
| R-1 | Rural Residential | C-2 | General Commercial |
| R-2 | High Density Residential | I-1 | Industrial |

018-22 042 I D 0003 & 001.64 received to C-2 Dental Practice

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2023-58

**A RESOLUTION AMENDING THE “ZONING MAP OF
JEFFERSON COUNTY, TENNESSEE” BY REZONING
PROPERTY FROM A-1, AGRICULTURAL-FORESTRY
TO C-2, GENERAL COMMERCIAL**

WHEREAS, the Jefferson County Board of Commissioners, in accordance with Section 13-7-105 of the Tennessee Code Annotated, may amend the zoning resolution and the “Zoning Map of Jefferson County, Tennessee”; and

WHEREAS, the Jefferson County Regional Planning Commission has reviewed and made a recommendation regarding the proposed amendment of the “Zoning Map of Jefferson County, Tennessee.”

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

Section 1. The “Zoning Map of Jefferson County, Tennessee” is hereby amended by rezoning parcel 079.00 of Jefferson County Tax Map 067 as depicted on the attached map, from to A-1, Agricultural Forestry to C-2, General Commercial.

Section 2. The property to be rezoned is located at 505 W. Hwy 25-70 in Dandridge, TN, and is owned by Mazler Holdings, LLC.

Section 3. This resolution shall become effective from and after its passage, the public welfare requiring it.

Approved by the Dandridge Regional Planning Commission: December 12, 2023.

Public hearing held: January 8, 2024.

Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Approved: _____ Date: _____
 James E. Carmichael – Chairman, County Commission

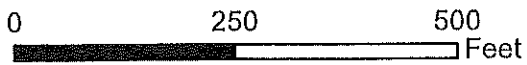
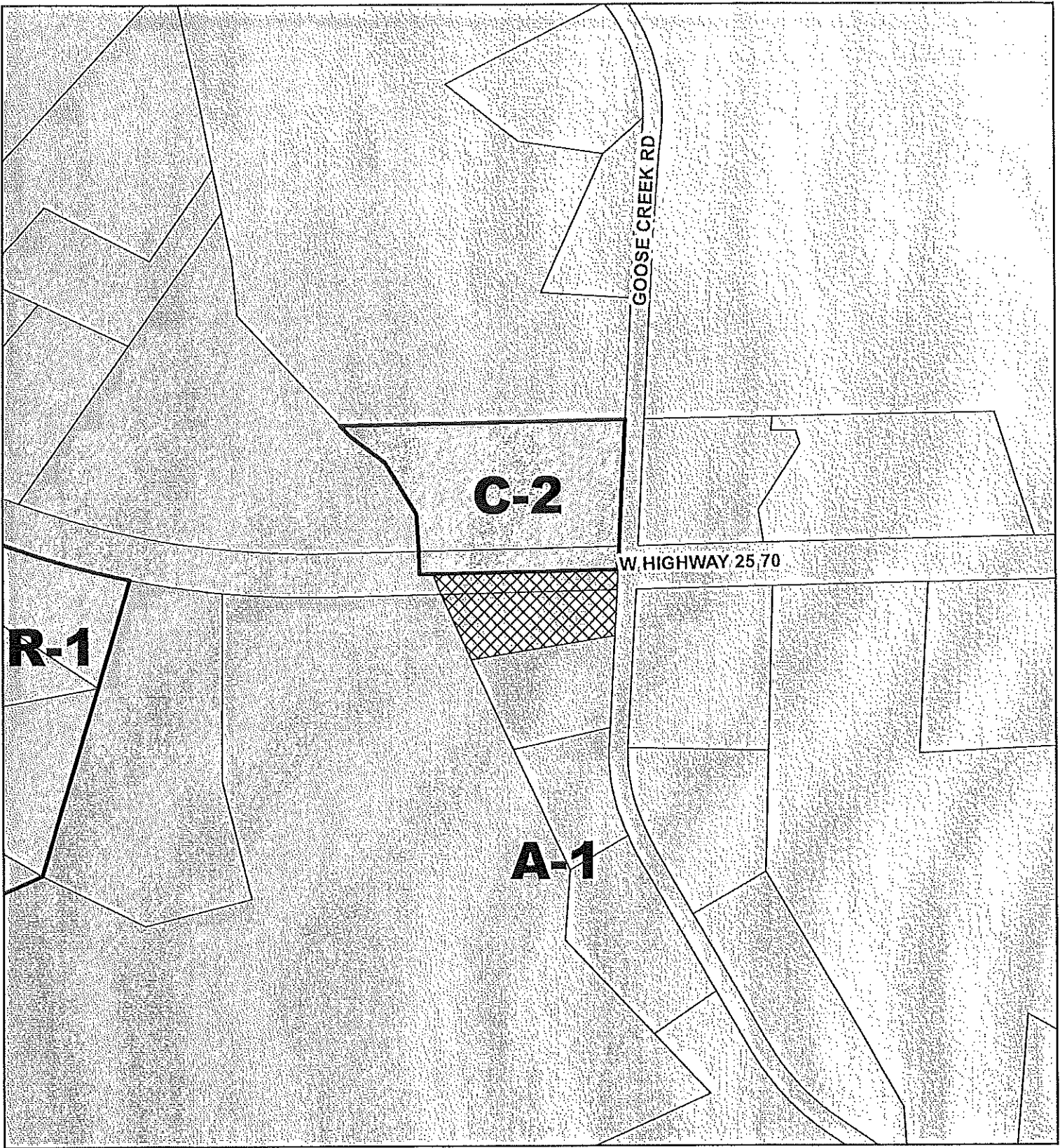
Attest: _____ Date: _____
 Frank C. Herndon – County Clerk

Approved: _____ Date: _____
 Mark Potts – County Mayor

Vetoed: _____ Date: _____
 Mark Potts – County Mayor

Veto
Override
Votes: _____ _____ _____ _____
 Yes No Abstain Absent

Veto
Override: _____ Date: _____
 James E. Carmichael – Chairman, County Commission



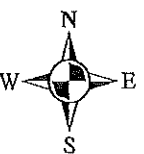
 PROPOSED REZONING AREA

PROPOSED REZONING: A-1 to C-2

Jefferson County, Tennessee

Map prepared by:
 East Tennessee Development District
 Geographic Information Systems
 Alcoa, TN
 Map printed: December 1, 2023
 This is not an engineering map.

Map Attachment For Resolution # **2023-58**



UNION COUNTY, GEORGIA
SHORT-TERM RENTAL ORDINANCE

Sec. I Purpose

The purpose of this ordinance is to establish regulations for the use of an accommodation as a short-term rental (STR) in order to support the health, well-being, and safety of guests and residents while minimizing the negative secondary effects on surrounding properties, to ensure proper safety precautions are in place, and to facilitate the collection and payment of STR taxes and related fees according to O.C.G.A. Title 48, Chapter 13, Article 3, Section 51(a)(3).

Sec. Definitions.

As used in this ordinance, the following terms shall have the meanings ascribed to them in this section:

Accommodation. Any single or multifamily home, or any portion thereof, studio, condominium, townhouse, duplex, guest house, tiny home, cabin, tent, yurt, treehouse, container, cave, houseboat, hostel, bunkhouse, or recreational vehicle. The term accommodation shall not include land leases providing sites for camping, RVs or similar non-permanently affixed lodging.

Bedroom. A room that is intended primarily for sleeping as reflected on the building permit, tax assessors' records and/or site inspection. It must have its own access door and means of emergency egress.

Union County. Unincorporated Union County.

Code Enforcement Officer. Any person contracted with or employed by a state, county or municipality who has enforcement authority for health, safety, or welfare requirements and is authorized to issue citations or file formal complaints regarding the same O.C.G.A. 36-74-21 (1).

Fee Schedule. Official document established by resolution outlining fees associated with STR licensing and regulations.

Good Neighbor Notification. A document provided by the property owner/registered agent to surrounding properties annually.

Guest. Any person or persons renting a short-term rental.

Daytime Occupancy. Daytime occupancy not to exceed twice overnight occupancy.

Overnight Occupancy. Sleeping capacity based on number of bedrooms permitted by the on-site septic permit as approved by Union County Environmental Health.

Property Owner. The person(s) or entity that holds legal title to the property as registered with Union County to include:

- a) An Individual;
- b) A Business Entity to include corporations, general partnerships, limited partnerships, joint ventures, limited liability companies, and trusts. In the case of a Business Entity, the owner shall be the majority shareholder or partner and will be responsible for any violations. However, all shareholders, partners, and members must be disclosed for the purposes of this ordinance; and

-
- C. Upon the expiration of the initial terms specified in (A.) and (B.) above, of this subsection, all terms shall be for three years.
 - D. A member may be reappointed upon approval of the local governing body.
 - E. An appointment to fill any vacancy on the STR Board shall be for the remainder of the unexpired term of office. If any member fails to attend two of three successive meetings without cause and without prior approval of the chairperson, the Board shall declare the member's office vacant, and the local governing body shall promptly fill such vacancy.
 - F. The members of the STR Board shall elect a chairperson, who shall be a voting member from among the members of the STR Board. The presence of four or more members shall constitute a quorum. Members shall serve without compensation. O.C.G.A. 36-74-22.

The members of the STR Board:

- a) Shall meet at such times as may be deemed necessary or appropriate with adequate notice given with a minimum of 6 times per year. All meetings shall be open to the public consistent with the Georgia Open Meetings Law.
- b) The STR Officer shall serve as secretary and shall make a full and complete record of all proceedings consistent with the Georgia Open Meetings Law and shall retain all relevant documents to meetings.

SEC. Operational Requirements for Owners.

All short-term rentals applications must provide required documentation and a signed Declaration of Compliance with subsections (1) through (16) below:

Regulations. Compliance with all applicable laws, rules and regulations pertaining to the use and occupancy of a short-term rental.

1. **Address.** Identification of each STR with a unique 911 address for the purpose of emergency services response.
2. **License Limitations.** Acknowledgement that a property owner can hold a maximum of two STR licenses in Union County. Any individual listed as a member in a business entity owning an STR property is considered an owner of the STR as it pertains to this ordinance.
3. **Registered Agent.** Identification of a local registered agent who will serve as the primary contact in cases of violations of this ordinance. Owner shall provide County with any changes to contact information for the local registered agent within 48 hours of change. The person designated by the owner as the local registered agent shall be available twenty-four hours per day, seven days per week for the purpose of violation resolution. The registered agent shall respond within two (2) hours to violations of this ordinance.
4. **Neighbor Notification.** Attest to distributing a *Good Neighbor Notification* letter to those within 100 feet of the short-term rental's property boundary. Owner shall provide

-
- b. Any licensee has knowingly allowed the violation of a county ordinance or a violation of any criminal law of the state to occur on the premises, to include the entire owned parcel;
 - c. Violation of any of the provisions of this article by the holder of a license issued under this article or its agents or employees, whether compensated or not;
 - d. Any licensee fails to pay any fee, tax, fine or other amount of money due to the county under this article or any other ordinance provision of the county;
 - e. The performance of any act prohibited by this article or the failure to perform any act required by this article as well as the violation of any law, state or federal, relating to the business of the licensee. If such act, omission or violation is done by an agent, servant, employee, or officer of the licensee, whether paid or unpaid, the lack of knowledge on the part of the licensee or the lack of authorization for such act or omission or violation shall be no defense;
 - f. Any other act or omission with respect to the operation of a business licensed under this article which the STR Board shall find to be contrary to the public interest, health or welfare, or which shall render the licensee or the business location unfit for the continued operation of the business.
 - g. In the event the STR Board shall suspend any license under this article, the suspension shall be for a period of not less than one day or more than one year, within the discretion of the STR Board. The STR Board shall forward to the county clerk the establishment's license which shall be retained as revoked by the clerk until final adjudication of the suspension of the license by the STR Board any license suspended for more than one year shall be considered revoked. The STR Board has the authority to permanently revoke a license for good cause shown.
 - h. No applicant may apply for a license during any period of suspension or revocation.
 - i. The STR Board shall have the power to assess civil penalties for any violation of this article after a hearing. For a first violation of any provision of this article, a civil fine shall be at least in the amount of \$150.00 for each violation and no more than \$1,000.00. For a second and any subsequent violation of any provision of this article the civil fine shall be at least in the amount of \$500.00 and no more than \$1,000.00. Such civil fines shall be in addition to any suspension or revocation of a license as provided in this article and in addition to any fines imposed by the Magistrate Court of Union County.

Sec. - Hearing; basis of determination.

1. Whenever the STR Board finds preliminary cause to suspend or revoke any license issued under this article, there shall be a hearing before the STR Board on the matter of which at least ten days' written notice shall be given to the licensee in person by a Union County Code Enforcement Officer, by certified mail or by sheriff's service.
2. Such notice shall specify the time, place and purpose of the hearing and a statement of the charges upon which such hearing shall be held. At such hearing, the licensee shall have the right to appear in person and by attorney, and both the county attorney or his designee and the licensee shall have the right to present evidence under oath, introduce documentary evidence, subpoena and cross examine witnesses and generally present evidence of violation



SEVIER COUNTY BOARD OF COMMISSIONERS
RESOLUTION

No. 2023-04-03

A RESOLUTION TO AFFIRM TENNESSEE CODE ANNOTATED 67-5-801 AND CONCUR WITH THE PROPERTY ASSESSOR THE REQUIREMENT TO PROPER CLASSIFICATION OF SHORT-TERM RENTALS

WHEREAS, the Tennessee General Assembly passed Public Chapter 787 in 2020 which became effective January 1, 2021 that amended Tennessee Code Annotated, Section 67-5-801(b); and,

WHEREAS, the General Counsel of the Tennessee Comptroller of the Treasury issued Bulletin 2021-01 offering guidance to counties and Property Assessors on the implementation of these changes and the handling of short-term rentals with regards to classification as commercial; and,

WHEREAS, the guidance states that *if an assessor discovers that a parcel of property is used for short-term rental, and the requirements for residential classification enumerated in this statute are not met, then the assessor should assess the property commercially*; and,

WHEREAS, the county attorney for Sevier County provided an opinion in April 2023 that Sevier County and the Assessor of Property must follow the statute in TCA 67-5-801; and,

WHEREAS, statute further enumerates that a parcel owner may be allowed up to two (2) residential classifications instead of commercial classification for parcels owned in the State of Tennessee and used as a short-term if the following requirements are met: Exception 1 - a) when a parcel of real property is the principal residence of its owner, b) contains not more than one (1) rental unit, and c) is used as a short-term rental unit as defined in 13-7-602; and further if the same owner meets the requirements of Exception 1 then that same owner may qualify for an additional residential classification if the second parcel meets the following conditions: Exception 2 - a) the parcel of real property contains not more than one (1) rental unit, b) the property is used as a short-term rental unit as defined by 13-7-602, c) the owner of the property lives on the property a minimum of fourteen (14) days each year or at least ten percent (10%) of the number of days the property is rented as a short-term unit, whichever is greater, and d) the owner of the property annually files a written affidavit with the assessor of property by September 1 of the prior year verifying that the property meets all requirements and the owner has no more than one (1) additional parcel in addition to their principal residence under this section; and,

NOW, THEREFORE, BE IT RESOLVED BY THE SEVIER COUNTY, TENNESSEE BOARD OF COMMISSIONERS THAT:

The Commission concurs with the County Attorney and Property Assessor that the county must follow Tennessee Code Annotated 67-5-801 and classify all short-term rentals, as defined in 13-7-602, in Sevier County as commercial unless the enumerated exceptions are met.

BE IT FURTHERED RESOLVED THAT:

The Commission requests the Sevier County Mayor, Sevier County Assessor of Property, Sevier County Trustee, Sevier County Clerk, and other divisions and departments of the county to work together to assess parcels in the county and determine whether a parcel is conducting any short-term rental as defined in 13-7-602 to ensure the proper classification is used in assessing property values, applicable business tax licenses are issued, and applicable taxes such as hotel/motel tax and sales tax are assessed.

BE IT FURTHERED RESOLVED THAT THIS RESOLUTION TAKE EFFECT FROM AND AFTER ITS PASSAGE, THE PUBLIC WELFARE REQUIRING IT.

Done this 17th day of April 2023, in Sevier County, Tennessee.

Honorable Mayor Waters
County Mayor

Attest: _____
Adra Rowland
County Clerk

Tenn. Code Ann. § 67-5-801

Copy Citation

Current through the 2022 Regular Session.

TN - Tennessee Code Annotated Title 67 Taxes And Licenses Chapter 5 Property
Taxes Part 8 Classification and Assessment — Real Property

67-5-801. Classification and rate of assessment.

(a) For the purposes of taxation, all real property, except vacant or unused property or property held for use, shall be classified according to use and assessed as provided in this section:

(1) Public Utility Property. Public utility property shall be assessed at fifty-five percent (55%) of its value;

(2) Industrial and Commercial Property. Industrial and commercial property shall be assessed at forty percent (40%) of its value;

(3) Residential Property. Residential property shall be assessed at twenty-five percent (25%) of its value; and

(4) Farm Property. Farm property shall be assessed at twenty-five percent (25%) of its value.

(b)

(1) Where a parcel of real property is used for more than one (1) purpose, which would result in different subclassifications and different assessment percentages, then it shall be apportioned among the subclasses according to guidelines established by rules and regulations of the state board of equalization.

(2) Notwithstanding subdivision (b)(1), when a parcel of real property is the principal residence of its owner, contains not more than one (1) rental unit, and is used as a short-term rental unit, as defined by § 13-7-602, the assessor of property should presume the classification of the property is residential.

(3) When a parcel is classified as residential under subdivision (b)(2), the same owner of the property may request residential classification for a maximum of one (1) additional parcel in this state and the assessor of property should presume residential classification when the one (1) additional parcel meets the following conditions:

(A) The parcel of real property contains not more than one (1) rental unit;

Tenn. Code Ann. § 13-7-602

Copy Citation

Current through the 2022 Regular Session.

TN - Tennessee Code Annotated Title 13 Public Planning And Housing Chapter 7
Zoning Part 6 Short-Term Rental Unit Act

13-7-602. Part definitions.

As used in this part:

- (1)** "Effectively prohibit" means a local governing body acts or fails to act in a manner that prevents a property owner from using the owner's property as a short-term rental unit after reasonable compliance with generally applicable local laws;
- (2)** "Generally applicable local law" means an ordinance, resolution, regulation, rule, or other requirement of any type other than zoning enacted, maintained, or enforced by a local governing body that applies to all property or use of all property and does not apply only to property used as a short-term rental unit;
- (3)** "Local governing body" means the legislative body of a city, municipality, county, or other political subdivision of this state that has authority to enact a zoning ordinance, resolution, regulation, rule, or other requirement of any type regarding land use in its jurisdiction;
- (4)** "Prohibit" means to forbid or ban the operation of short-term rental units, either permanently or temporarily, within a local governing body's jurisdiction, portion of the local governing body's jurisdiction, or a portion of an owner's property;
- (5)** "Property" means a tract of land as recorded with the register of deeds office of the county where the property is located;
- (6)** "Provider" means any person engaged in renting a short-term rental unit and includes an owner of a residential unit that is made available through a vacation lodging service as that term is defined in § 62-13-104;
- (7)** "Residential dwelling" means a cabin, house, or structure used or designed to be used as an abode or home of a person, family, or household, and includes a single-family dwelling, a portion of a single-

family dwelling, or an individual residential dwelling in a multi-dwelling building, such as an apartment building, condominium, cooperative, or timeshare;

(8) "Short-term rental unit" or "unit" means a residential dwelling that is rented wholly or partially for a fee for a period of less than thirty (30) continuous days and does not include a hotel as defined in § 68-14-302 or a bed and breakfast establishment or a bed and breakfast homestay as those terms are defined in § 68-14-502;

(9) "Transferred" means:

(A) An interest in real estate was conveyed on or after May 17, 2018; and

(B) The conveyance is exempt from the recordation tax pursuant to § 67-4-409(a)(1)(C)(i)(a), (v), and (vii); and

(10) "Used as a short-term rental unit" means the property was held out to the public for use as a short-term rental unit, and:

(A) For property that began being held out to the public for use as a short-term rental unit within the jurisdiction of a local governing body that required a permit to be issued or an application to be approved pursuant to an ordinance specifically governing short-term rental units prior to using the property as a short-term rental unit, a permit was issued or an application was approved by the local governing body for the property; or

(B) For property that began being held out to the public for use as a short-term rental unit within the jurisdiction of a local governing body that did not require a permit to be issued or an application to be approved pursuant to an ordinance specifically governing short-term rental units, the provider remitted taxes due on renting the unit pursuant to title 67, chapter 6, part 5 for filing periods that cover at least six (6) months within the twelve-month period immediately preceding the later of:

(i) May 17, 2018; or

(ii) The effective date of an ordinance, resolution, regulation, rule, or other requirement by a local governing body having jurisdiction over the property requiring a permit or an application to be approved pursuant to an ordinance specifically governing short-term rental units.

History

Acts 2018, ch. 972, § 1; 2020, ch. 787, § 5.

Content Type: Statutes and Legislation

Terms: 13-7-602

Narrow By: custom: custom Sources: TN - Tennessee Code Annotated

Date and Time: Apr 24, 2023 03:42:11 p.m, EDT



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