

AGENDA

- I. CALL TO ORDER**
- II. ROLL CALL**
- III. PRAYER**
- IV. PLEDGE OF ALLEGIANCE**
 - a. Grateful Nation Project – Ronald Knight
- V. PUBLIC HEARING**
- VI. APPROVAL & CORRECTIONS OF THE AGENDA**
- VII. APPROVAL OF MINUTES**
 - a. Regular Quarterly Session for Jefferson County Board of Commissioners on Monday, January 22, 2024 (Handout)
- VIII. APPEARANCE OF CITIZENS**

Citizens who wish to address the County Commission for items of concern that may or may not be on the agenda need to complete a “Citizen Input Form” located on the table just inside the door and hand it to the Chairman before the meeting “Call to Order”.
- IX. PROCLAMATIONS & COURTESY RESOLUTIONS**
 - a. Eddie Woods
 - b. Michael Romines
 - c. Johnny Carmichael
 - d. David Davenport
- X. APPROVAL OF NOTARIES & BONDS (Handout)**
- XI. NOMINATING COMMITTEE/ELECTION OF COMMITTEES, BOARDS & COMMISSIONS**
 - a. Audit Committee, Garry Jett, Chair
 - i. FY 22/23 Jefferson County Annual Financial Audit
 - b. Nominating Committee, Heidi Thomas, Chair
 - c. Long Range Planning Committee, Jim Snodgrass, Chair

XII. REPORTS FROM ELECTED OFFICIALS, DEPARTMENT HEADS, OTHERS

a. County Mayor – Mark Potts

- i. Mayoral Appointments
EMS Board Colin McRae April 2024 - October 2024
- ii. Resolution 2024-01 Updated TOSHA Plan
- iii. Resolution 2024-10 – CDBG Administrative Services
- iv. Eminent Domain Reform
- v. EV Charging Station Agreement with AEC
- vi. Opioid Press Release
- vii. TN Dept. Health Compensation Plan

b. Chairman’s Comments – Jimmy Carmichael

c. Other Elected Officials

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

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 (Handouts)
 - i. Quarterly Report
 - ii. Resolution 2024-122 (For Information only)
 - iii. Resolution 2024-123 (For Information only)
 - iv. Resolution 2024-124 (For Information only)
- d. Emergency Communications District – Justin Crowther (Handout)
- e. Emergency Medical Services – Brad Phillips (Handout)
- f. Environmental – Tom Carter (Handout)
- g. Finance Department – Jessica Elder
 - i. February 2024 Financials
 - ii. Surplus Property Policy **Budget Committee recommended to Finance Committee**
 - iii. FY 22/23 Jefferson County Annual Financial Report
 - iv. Infrastructure MOA
- h. Health Department – Ashley Lyons
- i. Jefferson Park – Roger Mynatt
- j. Office on Aging – Arlita Brisbin (Handout)
- k. Soil Conservation Office
- 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 #19, Item 1
- Fund 101 #20, Items 1-17
- Fund 101 #21, Items 1-4
- Fund 101 #22, Item 1
- Fund 101 #23, Item 1
- Fund 101 #24, Items 1-2
- Fund 116 #4, Item 1
- Fund 121 #4, Item 1
- Fund 122 #1, Item 1
- Fund 131 #2, Item 1
- Fund 151 #2, Items 1-2
- Fund 171 #3, Items 1-5
- Fund 174 #1, Item 1
- Fund 189 #2, Item 1
- Fund 207 #3, Items 1-3

ii. Budget Amendments School

- Fund 141 #13, Item 1-2
- Fund 141 #14, Item 1
- Fund 141 #15, Items 1-8
- Fund 141 #16, items 1-2
- Fund 141 #17, Item 1
- Fund 141 #18, Items 1-10
- Fund 141 #19, Item 1
- Fund 141 #20, Item 1
- Fund 142 #7, Items 1-2
- Fund 142 #8, Items 1-3
- Fund 142 #9, Items 1-3
- Fund 143 #3, Item 1
- Fund 177 #5, Item 1

iii. Resolution 2024-09 TCRS Military Service **Budget Committee postponed until 4/29/2024**

iv. Eminent Domain Reimbursement - Fund 101 BA#23, Item 1 listed with Budget Amendments

v. Policy 4.3 Debt Management Annual Review

vi. Jefferson County – Redemption Letter – 2010 Bond

- b. Non-Profits/Others
 - a. Jefferson Alliance (Handout)
 - b. Jefferson County Chamber of Commerce (Handout)
 - c. Companion Animal Rescue & Education (Handout)
 - d. Fire & Rescue
 - 1. Baneberry Volunteer Fire Department
 - 2. Chestnut Hill Volunteer Fire Department
 - 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 (Handout)
 - 10. White Pine Volunteer Fire Department (Handout)
 - e. Libraries
 - i. Jefferson County Library Board
 - a. Board Appointments (Handout)
 - ii. Dandridge Memorial Public Library (Handout)
 - iii. Jefferson City Public Library (Handout)
 - iv. Parrott-Wood Memorial Library (Handout)
 - v. White Pine Public Library (Handout)

XIII. OLD BUSINESS

- a. Eminent Domain Bills Update by David Seals, Commissioner Terry Dockery

XIV. NEW BUSINESS

- a. Consent Agenda
- b. 2024-2024 County Commission Calendar
- c. Resolution 2024-07 Increasing School/Adequate Facilities Tax

- d. Resolution 2024-16 Wheel Tax Resolution
- e. Resolution 2024-11 New C-3 Zoning, Commissioner Austin Brooks
- f. Resolution 2023-49 Special Uses and Special Use Permits
- g. Resolution 2024-04 Rezoning C-2 to A-1 Bramble Lane
- h. Resolution 2024-06 Rezoning A-1 to C-2 Lowery Loop Road
- i. Resolution 2023-62 BESS Uses only in I-2 Zone
- j. Surplus Resolutions
 - i. Resolution 2024-02 Juvenile Court Surplus & Dispose
 - ii. Resolution 2024-08 Finance Department Surplus & Dispose
 - iii. Resolution 2024-12 Sheriff's Department Surplus & Sell

XV. **ANNOUNCEMENTS**

XVI. **ADJOURN**

JEFFERSON COUNTY BEER BOARD MEETING IMMEDIATELY FOLLOWING THE REGULAR VOTING MEETING OF THE COUNTY COMMISSION ON MONDAY, APRIL 15, 2024

HONORARY PROCLAMATION
HOMETOWN HERO

WHEREAS, Ronald H, Knight, a resident of Strawberry Plains, Tennessee, graduate of Fulton High School, and the University of Tennessee, Knoxville, Tennessee joined the United States Air Force; and

WHEREAS, First Lieutenant Ronald H. Knight attended the Pilot Training Program at Moody Air Force Base in Georgia. By 1968, he was trained to fly the EC-47 that was retrofitted for electronic reconnaissance; and

WHEREAS, First Lieutenant Ronald H. Knight left for a tour of duty in Vietnam on December 13, 1968. He was assigned to the 699 4th Security Squadron, 7th Air Force, based at Phu Cat Air Base, and was awarded four Air Medals for successfully completing missions under hazardous conditions. He would later receive the Distinguished Flying Cross "for heroism or extraordinary achievements while participating in aerial flight" ; and

WHEREAS, On October 6, 1968, First Lieutenant Ronald H. Knight piloted Flight 43-4900, an EC-47 with the call sign of "Prong 33" with a crew of six to conduct a mission to help determine the locations and movements of enemy units; and

WHEREAS, First Lieutenant Ronald H. Knight and crew, despite harsh conditions, left on a mission and returned to base for repairs. However, being informed the repairs would take an inordinate amount of time to correct the problem, the crew took off again and due to an electrical fire and complete loss of the navigational instruments, the plane was lost;

WHEREAS. First Lieutenant Ronald H. Knight, age 26, was lost along with five other crew members of Prong 33. He was laid to rest at Jefferson Barracks National Cemetery in St. Louis, Missouri, and is honored on the Vietnam Veterans Memorial in Washington, D. C.; and

WHEREAS, First Lieutenant Ronald H. Knight 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, and in conjunction with the Jefferson County Commissioners express our sincere thanks, deepest sympathy and condolences to the family and friends of the late First Lieutenant Ronald H. Knight. He will always be remembered for the sacrifices 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 fifteenth day of April in the year of our Lord two thousand twenty-four.



His Honor the Mayor: Mark Potts

April 15, 2024

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 22nd day of January 2024 A.D. at 6:30 P.M. rescheduled from a cancelled meeting on the 16th day of January 2024 due to inclement weather, 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 185 to-wit: Katy Huffaker, Janet Norton, Jimmy Dale Patterson, Austin Brooks, Paul Lowe, John Johnson, Tim Seals, Sammy Solomon, Rob Blevins, Ransom Douglas, Randy Bales, John Neal Scarlett, Ronny Coleman, Terry Dockery, Jimmy Carmichael, and A. J. Walker. Sixteen (16) members were present, Five (5) were absent: Joe Coleman, Jim Snodgrass, Greg Byrd, Terry Dockery, and Hilda “Heidi” Thomas.

The Meeting was called to order by Chairman Carmichael. An invocation was given by Commissioner Reed, and Chairman Carmichael led the Pledge of Allegiance.

APPROVAL & CORRECTIONS OF THE AGENDA:

Commissioner Brooks moved to suspend the rules to add C-3 Zoning to the agenda. Commissioner Norton provided a second. A Roll Call vote was taken 10-5 (in favor: Huffaker, Norton, Patterson, Brooks, Solomon, Blevins, Douglas, R. Coleman, Walker, and Reed) and the suspension of the rules **failed**. Commissioner Solomon moved to approve the agenda as presented, Commissioner Blevins provided a second. A Roll Call vote was taken 16-0 (in favor: all present) and the agenda was approved.

APPROVAL OF THE MINUTES:

Commissioner Solomon moved to approve the minutes of the Jefferson County Board of Commissioners, October 16, 2023: Regular Quarterly Session, December 11, 2023: Special Called Session, and October 16, 2023, Beer Board, seconded by Commissioner Bales. A Roll Call vote was taken 16-0 (in favor: all present), and the above-listed minutes were **approved**.

APPEARANCE OF CITIZENS:

David L. Seal 9th District – Spoke in opposition to the renewal of the Wheel Tax and funding of the Chamber of Commerce.

Kara Campbell 5th District – Spoke in favor of the renewal of the wheel tax and funding of a new JES.

Taylor Hackbarth 10th District – Spoke in favor of a new JES being funded.

Sabrina D. Thomas 5th District – Spoke in favor of a new JES.

Kristin Depew 1st District – Invited Commission to a Candidate meet and greet January 30th held by the GOP Women of Jefferson County.

James E. Knowlan 7th District – Against the Wheel Tax being renewed.

Tina Ball 2nd District – Opposed Rock Crusher on 25/70.

Bryan Asbury 2nd District – Spoke on behalf of Jeffery McMahon and Steven & Sandra Tomberero in opposition to Rock Crusher on 25/70.

Melina Rogers 2nd District – Opposes Rock Crusher on 25/70.
 Dail Meadows 1st District - Opposes Rock Crusher on 25/70.
 Clara C. Collinsworth 6th District – Supports rezoning of Bruner Property.
 Debbie Stade-Self 6th District – Supports proper zoning and community growth and cohesiveness with proper zoning.
 Mark Lichty 1st District – Against Special Use Permits Resolution as amended.
 Marian Knight 1st District – Requested improved zoning.
 Austin Brooks 3rd District – Favors C-3 zoning.
 Jennifer Montgomery 6th District – Opposes Rezoning of Bruner Property.
 Beth Nelson 6th District – Opposes Rezoning of Bruner Property to I-1 and request County Commission to fix the zoning in Jefferson County.
 Dale A. Morgan 6th District – In favor of Rezoning Bruner Property.
 David L. Nelson 6th District – Spoke to dispel rumors surrounding the rezoning of the Bruner Property.
 Scott Hurley on behalf of Bob Berry 6th District – Spoke against “radical change” in the zoning footprint of Jefferson County.
 Robert Blevins on behalf of Annette Loy 6th District – Spoke to the corrections needed to the Planning Commission and Board of Zoning Appeals.
 Robert Bruner 6th District – Requesting approval of rezoning of his property in Strawberry Plains.

MAYORAL PROCLAMATIONS:

Mayor Potts prepared the following Honorary Resolutions that were read aloud and entered into the minutes.
 1. An Honorary Proclamation to Honor and Remember a Hometown Hero, US Army PFC John W. Watkins, as part of the Grateful Nation Project.

APPROVAL OF NOTARIES & BONDS:

Commissioner Seals moved to approve the list of notaries as presented, Commissioner Blevins seconded the motion. A Roll Call vote was taken 16-0 (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.

Kristi Coffey	Victoria Lee Coy	Aubrey Jones	Susan Stiner
Stephanie Parrish Churchwell	David Phillips	Larry Novotny	Mary Bluford
Kathleen H Lockhart	Charmaine D Stafford	Ashley Livesay	Debra Kincheloe
Dionne Reed	Tammy Loy	Jennifer Buford	Amanda Hodges
Leslie Adderhold	Samantha Pilkert	David R. Lockhart	Chesney R. Hall
Tanya Lowell	Christina Gaytan	Kathryn Hall Bennett	Janet M. Willis

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

- A. Mayor Mark Potts
 - 1. Mayoral Appointments
 - a. E-911 Board Dean Ballinger March 2024 – October 2024
 Commissioner Solomon moved that the Mayoral Appointment be confirmed, Commissioner Scarlett provided a second, and with a Roll Call vote of 16-0 (in favor: all present) the nominee was **confirmed**.

2. **Resolution 2023-64:** FY 2024 CDBG Grant Application – Commissioner Solomon moved **Resolution 2023-64** for approval, Commissioner R. Coleman provided a second, and with a Roll Call vote 16-0 (in favor: all present) **Resolution 2023-64** was **approved**.
 3. **Resolution 2023-65:** FY 2024 HOME Application – Commissioner R. Coleman moved **Resolution 2023-65** for approval, Commissioner Johnson provided a second, and with a Roll Call vote 16-0 (in favor: all present) **Resolution 2023-65** was **approved**.
 4. **Resolution 2023-71:** Planning Grant Application – Commissioner Johnson moved **Resolution 2023-71** for approval, Commissioner Solomon provided a second, and with a Roll Call vote 16-0 (in favor: all present) **Resolution 2023-71** was **approved**.
- B. Circuit/Sessions Court Clerk, Kevin Poe – 2nd Quarter FY 2023-2024 Report: Presented and Filed.
- C. County Clerk, Frank C. Herndon
1. 2nd Quarter FY 2023-2024 Report: Presented and Filed.
 2. 2nd Quarter FY 2023-2024 Wheel Tax Report: Presented and Filed.
- D. Highway Superintendent, Charles Tipton
1. 2nd Quarter FY 2023-2024 Work Acc. Report: Presented and Filed.
 2. Acceptance of New Roads: Superintendent Tipton presented the following roads to be accepted as county roads. Crosslake Ln, Anchor Ct, Conley Tr, Towers Dr, Arangio Tr, and Barry Cove. Commissioner Solomon moved to accept the new county roads; Commissioner R. Coleman provided a second. The roads were **accepted** with a Roll Call vote 16-0 (in favor: all present).
 3. Commissioner Blevins provided remarks of thanks to Superintendent Tipton and his staff for their continuous and diligent work through the recent inclement weather to improve the road conditions in Jefferson County. The remarks were followed by a round of applause from fellow commissioners and members of the audience.
- E. Register of Deeds, Ed Stiner – 2nd Quarter Report FY 2023-2024: Presented and Filed.
- F. Sheriff, Jeff Coffey – 2nd Quarter FY 2023-2024 Report: Presented and Filed.
- G. Assessor of Property, Susan Gass – **5 Year Reappraisal Plan & Resolution 2023-70:** Resolution Authorizing a Continuous Five (5) Year Reappraisal Cycle: A Motion to approve **Resolution 2023-70** and the 5 Year Reappraisal Plan was made by Commissioner Reed, seconded by Commissioner Solomon. A Roll Call vote was taken 16-0 (in favor: all present) and **Resolution 2023-70** and the 5 Year Reappraisal Plan was **approved**.
- H. Trustee, Jennifer Boling Hall – 2nd Quarter FY 2023-2024 Report: Presented and Filed.
- I. Building Inspector, Rob Wilson – 2nd Quarter FY 2023-2024 Permit Report & School Facilities Tax Comparison: Presented and Filed.
- J. Director of Schools, Tommy Arnold
1. 2nd Quarter FY 2023-2024 Commission Report: Presented and Filed.
 2. **Resolution 2023-121** Surplus Presented for Information Only. **Resolution 2023-121** was presented to the Commission for information only.
- K. Emergency Communications District Executive Director, Justin Crowther – 2nd Quarter FY 2023-2024 Report: Presented and Filed.
- L. Environmental Services Director, Tom Carter – 2nd Quarter FY 2023-2024 Report: Presented and Filed.
- M. Finance Director, Jessica Elder
1. November 2023 Financials: Presented and Filed.
 2. Grant Policy & Procedures Review:
 3. Grant Processing Request Form:

The Grant Policy & Procedure Review and Grant Processing Request Form were moved for approval by Commissioner Reed, seconded by Commissioner Huffaker, a Roll Call vote was taken 16-0 (in favor: all present) and the Grant Policy & Procedures Review and Grant Processing Request Form was **approved**.

4. Finance Director Elder requested a suspension of the rules to address the option of moving \$500,000 from General Fund 101 fund balance to 101-55130-718 to allow the EMS Director to begin the purchasing process for two new ambulances that are scheduled to be budgeted and purchased next year based on the fleet replacement schedule. Director Elder explained that this action is necessary because of the delay in the production of ambulances. She stated that these funds would be replaced when funds are budgeted for this expenditure next year but not utilized. A motion to suspend the rules was made by Commissioner Bales, a second was provided by Commissioner Reed. A Roll Call vote was taken 16-0 (in favor: all present) and the rules were **suspended**. Commissioner Bales provided a motion to move \$500,000.00 from the General Fund 101 fund balance to 101-55130-718 (EMS Vehicles), Commissioner Scarlett provided a second. A Roll Call vote was taken 16-0 (in favor: all present) and the budget amendment was **approved**.
- N. Office on Aging Director, Tracy Clayton – 2nd Quarter FY 2023-2024 Report: Presented and Filed.
- O. Soil Conservation Office, David Jessie District Tech – 2nd Quarter FY 2023-2024 Report: Presented and Filed.
- P. Tourism Department Director, Lauren Hurdle – 2nd Quarter FY 2023-2024 Report: Presented and Filed.
- Q. UT Extension Jefferson County Director, Karen Nelms – 2nd Quarter FY 2023-2024 Report: Presented.
- R. Veterans Service Officer, Curtis Hudson – 2nd Quarter FY 2023-2024 Report: Presented and Filed.

REPORTS OF COMMITTEES, BOARDS, & COMMISSIONS:

A. Budget Committee – Chairman John Neal Scarlett

2. County Amendments

- a. General Fund 101 – Amendment #15 Items 1-2
- b. General Fund 101 – Amendment #16 Item 1
- c. Sanitation Fund 101 – Amendment #17 Item 1
- d. Sanitation Fund 116 – Amendment #3 Item 1
- e. Landfill Fund 207 – Amendment #2 Item 1

The above listed budget amendments were **approved** with a Roll Call vote 16-0 (in favor: all present).

3. School Amendments

- a. General Purpose Fund 141 – Amendment #11 Item 1
- b. General Purpose Fund 141 – Amendment #12 Item 1
- c. Federal Funds 142 – Amendment #6 Item 1

The above listed budget amendments were **approved** with a Roll Call vote 15-1 (in favor: Huffaker, Norton, Patterson, Brooks, Lowe, Johnson, Solomon, Blevins, Douglas, Bales, Scarlett, Coleman, Carmichael, Walker, and Reed).

4. **Resolution 2023-68** – A Resolution authorizing an additional motor vehicle privilege tax and providing for the disposition of proceeds thereof. Commissioner Scarlett stated that some questions had been raised concerning this Resolution and he requested to postpone it until the next scheduled meeting, Commissioner Bales provided a second. A Roll Call vote was taken 8-8 (in favor: Huffaker, Patterson, Lowe, Solomon, Bales, Scarlett, Carmichael, and Walker) and the postponement **failed**. A Roll Call vote was taken 10-6 (in favor: Huffaker, Patterson, Lowe, Johnson, Seals, Solomon, Bales, Scarlett, Carmichael, and Walker) and **Resolution 2023-68 failed** for lack of 2/3rds majority.

5. 4.2 Fixed Asset Policy Update: **Approved** with a Roll Call vote 16-0 (in favor: all present).

6. Interlocal Cooperative Purchasing Agreement: Participation and Contract Signing Approval was proposed for HGAC and BuyBoard, Participation was proposed for NPP.Gov, Naspo Value Point, and Savvik Buying Group. With a motion for approval by Commissioner Douglas, seconded by Commissioner Norton, a Roll Call vote was taken 16-0 (in favor: all present) and the participation in the proposed Interlocal Cooperative Purchasing Agreements were **approved**.

NON-PROFIT REPORTS:

- A. Jefferson Alliance, Joe Gibson Director – 2nd Quarter FY 2023 – 2024 Report: Presented.
- B. Chamber of Commerce President & CEO, Shelia Wiggins – 2nd Quarter FY 2023 – 2024 Report: Presented.
- C. Companion Animal Rescue & Education – 2nd Quarter FY 2023 – 2024 Report: Presented
- D. Chestnut Hill VFD – 2nd Quarter 2023 – 2024 Report: Presented.
- E. Dandridge VFD – 2nd Quarter 2023 – 2024 Report: Presented.
- F. Jefferson County Rescue Squad – 2023 Chief’s Report: Presented.
- G. New Market VFD – 2nd Quarter 2023-2024 Report: Presented.
- H. White Pine VFD – 2nd Quarter 2023 – 2024 Report: Presented.
- I. Dandridge Memorial Library – 2nd Quarter FY 2023 – 2024 Report: Presented.
- J. Jefferson City Public Library – 2nd Quarter FY 2023 – 2024 Report: Presented.
- K. Parrott-Wood Memorial Library – 2nd Quarter FY 2023 – 2024 Report: Presented.
- L. White Pine Public Library – 2nd Quarter FY 2023 – 2024 Report: Presented.

OLD BUSINESS:

- A. **Resolution 2023-49** A Resolution amending the zoning resolution of Jefferson County, Tennessee, regarding special uses and special use permits. Commissioner Scarlett moved to amend the resolution by adding verbiage to require a special use permit for Adult Bookstores and Pain Clinics, Commissioner Walker provided a second. During discussion, Commissioner Patterson moved to remove Crushing of Rock from the Special Use Permit, Commissioner Bales provided a second, and Commissioners Scarlett and Walker accepted the second amendment. A Roll Call vote was taken 5-15-1 (in favor: Patterson, Bales, Scarlett, Carmichael, and Walker; Commissioner Seals abstained) and the amendment **failed**. During discussion with the County Attorney, it was decided that this resolution should be presented to the local city planning commissions before it comes back to the County Commission. It was mutually agreed that this Resolution should be **referred** to the cities before it comes back to the County Commission for consideration. No further action was taken.
- B. **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. Commissioner Brooks stated that he felt this item would be in the same circumstance as Resolution 2023-49 and should be stricken from the agenda with no action and **referred** to the City Planning Commissions for consideration. It was mutually agreed that this item should be stricken from the agenda and no further action was taken.

NEW BUSINESS:

- A. **Surplus 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.
- B. **Surplus 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.
- C. **Surplus 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.

- D. **Surplus 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.
- E. **Surplus 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.
- F. **Surplus Resolution 2023-63** Resolution to declare as surplus and to authorize the Circuit Court of Jefferson County to surplus and donate said equipment.
- G. **Surplus Resolution 2023-66** Resolution to declare as surplus and to authorize the Sanitation Department of Jefferson County to surplus and sell said equipment.
- H. **Surplus Resolution 2023-67** Resolution to declare as surplus and to authorize the Sanitation Department of Jefferson County to surplus and scrap said equipment.
- I. **Surplus Resolution 2023-69** Resolution to declare as surplus and to authorize Jefferson County to surplus and sell said property.
- J. **Surplus Resolution 2023-72** Resolution to declare as surplus and to authorize the Dandridge Memorial Library of Jefferson County to surplus and dispose said equipment.

Resolutions 2023-54, 2023-56, 2023-59, 2023-60, 2023-61, 2023-63, 2023-66, 2023-67, 2023-69, & 2023-72 were moved for approval by Commissioner Walker, seconded by Commissioner Solomon. A Roll Call vote was taken 16-0 (in favor: all present) and **Resolutions 2023-54, 2023-56, 2023-59, 2023-60, 2023-61, 2023-63, 2023-66, 2023-67, 2023-69, & 2023-72** were **approved**.

- K. **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. A Motion to approve was moved by Commissioner Scarlett and seconded by Commissioner R. Coleman. After discussion, Commissioner Solomon called the question. A Roll Call vote was taken 11-4-1 (in favor: Huffaker, Patterson, Lowe, Johnson, Solomon, Douglas, Bales, Scarlett, R. Coleman, Carmichael, and Walker; Commissioner Seals abstained), and **Resolution 2023-57** was **approved**.
- L. **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. A motion to approve was moved by Commissioner Scarlett seconded by Commissioner Solomon. A Roll Call vote was taken 14-1-1 (in favor: Huffaker, Norton, Patterson, Brooks, Lowe, Johnson, Solomon, Douglas, Bales, Scarlett, R. Coleman, Carmichael, Walker, and Reed), and **Resolution 2023-58** was **approved**.
- M. **Short-Term Rental Ordinance** – Commissioner Huffaker requested to send this item to the public service committee. Hearing no objection, this item was **referred** to the Public Service Committee.

Hearing no further business before the commission, on a motion from Commissioner Solomon, seconded by Commissioner Brooks, and with no objections voiced, Chairman Carmichael **adjourned** the meeting at 9:21 PM.

County Commission Chair, James E. Carmichael

County Clerk, Frank C. Herndon

PROCLAMATION

WHEREAS, Clyde Edward "Eddie" Woods, passed away suddenly in Morristown, Tennessee on Friday, January 26, 2024; and

WHEREAS, Eddie Woods, attended White Pine School twelve years before graduating in 1965; and

WHEREAS, Eddie Woods enlisted in the U. S. Army in 1968, where he would serve as a personnel specialist until his discharge in 1971; and

WHEREAS, Eddie Woods was elected Mayor of the Town of White Pine in 1977. Following his tenure as mayor, he would stay heavily involved in Jefferson County and Town of White Pine boards and committees; and

WHEREAS, Eddie Woods was appointed to the Jefferson County Emergency Medical Service Board and the Jefferson County Industrial Development Board and worked tirelessly serving Jefferson County, Tennessee, and the Town of White Pine; and

WHEREAS, Eddie Woods loved people. He enjoyed seeing and meeting friends, and could continue a conversation for hours on any subject; and

WHEREAS, Eddie Woods was admired, respected, and loved by family and friends. He loved God and was worthy of special recognition and appreciation for dedicated service to others; and

NOW THEREFORE I, Mark Potts by virtue of the authority vested in me as Mayor of Jefferson County, Tennessee, and in conjunction with the Jefferson County Commissioners express our sincere thanks, deepest sympathy, and condolences to the family of the late Eddie Woods. He will always be remembered and loved as a true volunteer. His smiling face and happy personality in Jefferson County and the Town of White Pine, Tennessee will never be forgotten.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of **JEFFERSON COUNTY, TENNESSEE** to be affixed this fifteenth day of April in the year of our Lord two thousand twenty-four.



His Honor the Mayor:

Mark Potts

April 15, 2024

PROCLAMATION

WHEREAS, Michael "Mike" Romines, a resident of White Pine, Tennessee passed away Thursday, February 15, 2024; and

WHEREAS, Mike Romines, former employee of Shady Grove Utility District and Coleman Enterprises, was employed by the Town of White Pine Water Department; and

WHEREAS, Mike Romines was the epitome of the true volunteer spirit. He was a Lifetime Member and former Captain of Jefferson County Rescue Squad where he was a loyal and diligent servant for thirty-five years; and

WHEREAS, Mike Romines was instrumental in starting the Rescue Diving Program in Jefferson County, where he was a master diver; and

WHEREAS, Mike Romines was a Lifetime Member of Dandridge Fire Department with ten years of service, former chief of the Baneberry Fire Department, and a Lifetime member of the White Pine Fire Department with thirty-nine years where he mentored several of the current fire fighters and officers. He was an Emergency Medical Technician with the Jefferson County Emergency Medical Service since 1992; and

WHEREAS, Mike Romines lived a life of servitude to Jefferson County and its citizens. He was admired, respected, and loved by family and many friends. He was worthy of special recognition and appreciation for dedicated service to others; and

NOW THEREFORE I, Mark Potts by virtue of the authority vested in me as Mayor of Jefferson County, Tennessee, and in conjunction with the Jefferson County Commissioners express our sincere thanks, deepest sympathy, and condolences to the family of the late Mike Romines. He will always be remembered and loved.

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

His Honor the Mayor: _____

Mark Potts

April 15, 2024



PROCLAMATION

WHEREAS, John " Johnny" William Carmichael, Talbott, Tennessee passed away on Tuesday, February 27, 2024; and

WHEREAS, Johnny Carmichael founded the Carmichael Excavation Business serving the Talbott Community, Jefferson County, Tennessee, and many surrounding counties; and

WHEREAS, Johnny Carmichael, a volunteer firefighter, founded the Kansas-Talbott Volunteer Fire Department; and

WHEREAS, Johnny Carmichael, a man who loved God and a helper to anyone in need, was an active member of Talbott Cumberland Presbyterian Church; and

WHEREAS, Johnny Carmichael, an Elected Constable for sixteen years served Talbott, the 9th District of Jefferson County, Tennessee; and

WHEREAS, Johnny Carmichael, the epitome of the true volunteer spirit loved helping others; and

WHEREAS, Johnny Carmichael was admired, respected, and loved by family and friends. He is worthy of special recognition and appreciation for dedicated service to others; and

NOW THEREFORE I, by virtue of the authority vested in me as Mayor of Jefferson County, Tennessee, and in conjunction with the Jefferson County Commissioners express our sincere thanks, deepest sympathy, and condolences to the family of the late Johnny Carmichael. He will always be remembered and loved as a true volunteer.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of **JEFERSON COUNTY, TENNESSEE** to be affixed this fifteenth day of April in the year of our Lord two thousand twenty-four.

His Honor the Mayor: _____

Mark Pett

April 15, 2024



PROCLAMATION

WHEREAS, David Davenport, Dandridge, Tennessee passed away on Friday, March 22, 2024; and

WHEREAS, David Davenport, after graduating from Young High School in Knoxville, Tennessee joined the United States Air Force serving four years during the Vietnam Conflict. After proudly serving his country began his life-long career in law enforcement by joining the Tennessee Highway Patrol; and

WHEREAS, David Davenport served as a State Trooper for seven years and was then appointed as a special investigator with the Tennessee Bureau of Investigation. He was recognized as the 1997 special agent of the year; and

WHEREAS, David Davenport, after his retirement from the Tennessee Bureau of Investigation, continued to stay involved in law enforcement, and was elected Sheriff by the residents of Jefferson County, Tennessee; and

WHEREAS, David Davenport served faithfully and honorably as Sheriff of Jefferson County, Tennessee for three terms and then continued to stay connected to law enforcement by assisting in television documentaries on several well-known cases; and

WHEREAS, David Davenport, loved, admired, and respected, will be missed by family and friends. He is worthy of special recognition and appreciation for his years of dedicated service; and

NOW THEREFORE I, Mark Potts by virtue of the authority vested in me as Mayor of Jefferson County, Tennessee, and in conjunction with the Jefferson County Commissioners express our sincere thanks, deepest sympathy and condolences to the family and friends of the late David Davenport.

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



His Honor the Mayor:

Mark Potts

April 15, 2024

JEFFERSON COUNTY CLERK
 NOTARY - EXPIRATION REPORT
 04/30/2024 - 08/01/2024

NAME	EXPIRATION	HOME ADDRESS	HOME PHONE	EMPLOYER	BUSINESS ADDRESS	BUSINESS PHONE
1. JUNE A GRAVES	7/7/2024	1250 RIVER RD MORRISTOWN TN 37813	423.312.5459	TOWN OF WHITE PINE	1548 MAIN ST WHITE PINE TN 37890	
2. LARRY R. CHURCHWELL	7/7/2024	116 LUXURY LN DANDRIDGE TN 37725	865-789-9789	RAINWATER,DRINNON AND CHURCHWE	DANDRIDGE TN 37725 PO BOX 1760	865.397.3939
3. JENNIFER HOLLIDAY	7/7/2024	1754 KIVETT DR NEW MARKET TN 37820	865.773.4533	FIRST PEOPLES BANK	206 W BROADWAY CITY TN 37760	865.475.9052
4. CARRIE GROOMS	7/7/2024	118 HANCE WAY NEWPORT TN 37821	423-721-1138	JASON S RANDOLPH	PO BOX 828 DANDRIDGE TN 37725	865-397-8327
5. BARRY WAKEFIELD	7/7/2024	802 W ELMWOOD ST JEFFERSON CITY TN 37760	901-509-5722	KNOXVILLE TVA CREDIT UNION	1037 MIDDLE CREEK RD SEVIERVILLE TN 37862	865-544-5400
6. YVETTE HOLT	7/7/2024	843 GREEN HILL RD DANDRIDGE TN 37725	865.603.7566	P RICHARD TALLEY	PO BOX 950 DANDRIDGE TN 37725	865.397.9878
7. DANIEL E. SMALLMAN	5/14/2024	2355 FORESTER RD NEW MARKET TN 378203502	865-591-0651	FULTON BELLOWS	2801 RED DOG LANE KNOXVILLE TN 37914	--
8. ANNE COTTER	7/7/2024	110 COUNTY ROAD 722 ATHENS TN 373035211	423-453-0319	FARRAR FUNERAL HOME	162 E MEETING ST DANDRIDGE TN 377254825	865-397-2711
9. LISA HART HODGE	7/7/2024	2223 FRANKLIN DR JEFFERSON CITY TN 37760	865.475.8387	CARSON NEWMAN COLLEGE	1646 RUSSELL AVE JEFFERSON CITY TN 37760	865.471.3320
10. AMBER MILLER	7/7/2024	603 PRINCESS WAY DANDRIDGE TN 37725	865-776-8157	BB&T	858 HWY 93 SOUTH DANDRIDGE TN 37725	865-344-3010
11. CARRIE CRUMBLEY	7/7/2024	802 QUIET OAKS WAY DANDRIDGE TN 37725	865-250-1861	BB&T	858 HWY 92 SOUTH DANDRIDGE TN 37725	865-344-1310
12. BRANDY DECKER	7/7/2024	831 DYER ST JOHNSON CITY TN 37601	910-736-5250	SELF-EMPLOYED	831 DYER ST JOHNSON CITY TN 37601	910-736-5250
13. ANGELIA L. JAMES	7/7/2024	2013 PHAGAN RD TALBOTT TN 37877	865-804-7556	B B & T	310 MERCHANT DR KNOXVILLE TN 37912	865-595-3016
14. JANET NORTON	7/7/2024	1854 INDIAN CAVE RD NEW MARKET TN 37820	865-804-4110	FLAT BROKE GARAGE & RECOVERY	1011 WEST HWY 11 E NEW MARKET TN 37820	865-255-5061
15. C DUNKLE	7/7/2024	1427 WOODS RIDGE RD DANDRIDGE TN 37725	865-805-1691	RETIRED		
16. TREVOR LEE GATES	7/7/2024	2264 DARK HOLLOW RD COSBY TN 37722	865-356-7196	FIRST HORIZON	1921 WALNUT ST WHITE PINE TN 378903469	--

JEFFERSON COUNTY CLERK
 NOTARY - EXPIRATION REPORT
 04/30/2024 - 08/01/2024

NAME	EXPIRATION	HOME ADDRESS	HOME PHONE	EMPLOYER	BUSINESS ADDRESS	BUSINESS PHONE
17. B. TOTHEROW	7/7/2024	1157 CHAMPION LN WHITE PINE TN 37890	865-696-8838	CANDICE MENDEZ ATTORNEY AT LAW	123 MCSWEEN AVE NEWPORT TN 37821	423-623-4134
18. REBECCA SAUERBREI	7/7/2024	2019 SMOKEY MEADOWS DR DANDRIDGE TN 37725	865-397-4766	AMERICA'S HOME PLACE	3414 ADVENTURE LN KODAK TN 37764	865-465-0091
19. JAMES SLAGLE	7/7/2024	2953 VALLEY HOME RD WHITE PINE TN 37890	865-599-8903			
20. CHAD F. LONG	7/7/2024	PO BOX 1485 DANDRIDGE TN	865.397.7123	HOME TEAM REAL ESTATE CO	PO BOX 1718 DANDRIDGE TN 37725	865.397.7123
21. A STRAND	7/7/2024	1130 LAKE DR DANDRIDGE TN 37725	865.397.2010	O'NEAL PARKER AND WILLIAMSON	7610 GLEASON DR KNOXVILLE TN 37919	8655469170
22. GINGER MICHELLE WEST	7/7/2024	1729 PHAGAN STORE RD TALBOTT TN 37877	865.475.2311	STATE OF TENNESSEE	1052 S HWY 92 DANDRIDGE TN 37725	865.397.9464 ext 106
23. ROBERT E. FRANKLIN	7/7/2024	1489 PERSIMMON ORCHARD DR DANDRIDGE TN	865.397.0670	FRANLIN REALTY INC	PO BOX 0667 DANDRIDGE TN 37725	865.484.0660
24. SHAJAI JACKSON	7/7/2024	1003 TATUM DR DANDRIDGE TN 37725	606-264-1844	STATE OF TENNESSEE	21ST FLOOR WILLIAM SNODGRASS T	865-429-7012
25. MARY RAUHUFF	7/7/2024	2611 FIELDS LN NEW MARKET TN 378204837	865-405-3878	TENNOVA N KNOXVILLE MEDICAL CE	NASHVILLE TN 37201 7565 DANNABER DR POWELL TN 378494029	--
26. TINA HODGES	7/30/2024	1802 CLOVER BROOK DR JEFFERSON CITY TN 37762061	423-307-3775	ALBEA COSMETICS AMERICA, INC	1350 TECHNOLOGY WAY MORRISTOWN TN 378133779	--
27. LISA A. CHAMBERS	7/7/2024	101 SCENIC SHORES DR DANDRIDGE TN	865.397.5724	KNOXVILLE TVA EMPLOYEE CU	PO BOX 727 JEFFERSON CITY TN 37760	865.475.8521
28. SARAH MORRIS	7/7/2024	974 VALLEY HOME RD DANDRIDGE TN 37725	253-279-8574	WESTON GANTTE	1205 GAY ST DANDRIDGE TN 37725	
29. LATASHA COFFEY	7/30/2024	139 BYLO RD BEAN STATION TN 37708	423-200-9538	CASH EXPRESS	460 E BROADWAY BLVD JEFFERSON CITY TN 37760	8654756272
30. JERRY ATKINSON	7/30/2024	1911 SMOKEY MEADOWS DR DANDRIDGE TN 37725	865-318-6739	SELF EMPLOYED	1911 SMOKEY MEADOWS DR DANDRIDGE TN 37725	

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 APRIL 15, 2024 MEETING OF THE GOVERNING BODY:

NAME	HOME ADDRESS	HOME PHONE	BUSINESS ADDRESS	BUSINESS PHONE	SURETY
1. THOMAS KYLE MILLER	1047 SOUTHWIND CIRCLE DANDRIDGE TN 37725	843.289.0243	222 E BROADWAY BLVD JEFFERSON CITY TN 37760	865.262.8650	
2. CHRISTINE R GOLLADAY	2039 POLLARD RD TALBOTT TN 378773725	423-353-3511	2039 POLLARD RD TALBOTT TN 378773725	--	
3. BRIDGET C CASTOR	1125 OASIS RD BULLS GAP TN 37711	423-273.4734	222 E BROADWAY BLVD JEFFERSON CITY TN 37760	865.262.8650	
4. ANGELA LINDSEY	1997 RIVER MIST CIRCLE NEW MARKET TN 37820	865-246-8854	893 E HWY 11 E JEFFERSON CITY TN 37760		
5. DEBRA K EDWARDS	790 FORGERTY RD JEFFERSON CITY TN 37760	865-801-5262			
6. LE ANNA JACOBSON	265 BATTLEFIELD DR DANDRIDGE TN 37725	909-856-6019	1115 VOLUNTEER BLVD 206 MCCCLUN KNOXVILLE TN 37996	865-974-7058	
7. BRYAN W AVERETT	2390 CARMICHAEL RD WHITE PINE TN 37890	865.206.7887	195 DURHAM DR MAYNARDVILLE TN 37807	865.992.5700	
8. BRITTANY FULTZ	PO BOX 391 DANDRIDGE TN 37725	423-736-0120	1220 GAY ST DANDRIDGE TN 37725	423-736-0120	
9. CONNOR MORGANSTEIN	2160 RANCH ROAD DANDRIDGE TN 37725	865-441-0088	2160 RANCH RD DANDRIDGE TN 37725	--	
10. MICHELLE BOYER BOYER	3021 ORCHARD RD DANDRIDGE TN 37725	865-805-8032	1114 WASTERWATER RD DANDRIDGE TN 37725	865-397-3696	WESTERN SURETY COMPANY
11. SHEILA BEACHNER	1005 BARTLETT DR JEFFERSON CITY TN 377603861	423-273-8724	1005 BARTLETT DR JEFFERSON CITY TN 377603861	--	
12. ERIC FOWLER	2722 HOPE CREEK RD LENOIR CITY TN 37771	865-310-3559	1015 N GAY ST DANDRIDGE TN 37725	865-292-0276	
13. CYNTHIA HARRISON	118 CYPRESS DR DANDRIDGE TN 37725	909-553-9586	118 CYPRESS DR DANDRIDGE TN 37725	909-553-9586	
14. AMANDA K BRANSON	422 CLEARBROOK DR JEFFERSON CITY TN 37760	865-317-0933			
15. KIMBERLY RAY	222 TRISTIAN RD DANDRIDGE TN 37725	423-277-4363	1108 GATEWAY SERVICE PARK MORRISTOWN TN 37813	423-289-0117	
16. VICKI JONES	935 MCGUIRE RD NEW MARKET TN 37820	865-640-1349	5320 S NATIONAL DR KNOXVILLE TN 37914	865-384-3585	
17. SHEILA DARLENE BROWN	1919 ROCKY FLAT RD RUTLEDGE TN 378615626	865-548-6912	2464 PINEY RD NEW MARKET TN 378204800	865-696-7512	
18. SULEIMA SILVA	3216 SEABROOK WAY WHITE PINE TN 378903445	831-585-6404	3216 SEABROOK WAY WHITE PINE TN 378903445	--	



SIGNATURE

CLERK OF THE COUNTY OF JEFFERSON, TENNESSEE

4/14/24

DATE

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2024-01

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

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

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

NOW, THEREFORE,

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

TITLE:

This section shall be known as “The Occupational Safety and Health Program Plan” for the employees of Jefferson County.

PURPOSE:

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

- 1) Provide a safe and healthful place and condition of employment that includes:
 - a) Top Management Commitment and Employee Involvement;
 - b) Continually analyze the worksite to identify all hazards and potential hazards;
 - c) Develop and maintain methods for preventing or controlling the existing or potential hazards; and
 - d) Train managers, supervisors, and employees to understand and deal with worksite hazards.

- 2) Acquire, maintain and require the use of safety equipment, personal protective equipment and devices reasonably necessary to protect employees.

3) Record, keep, preserve, and make available to the Commissioner of Labor and Workforce Development, or persons within the Department of Labor and Workforce Development to whom such responsibilities have been delegated, adequate records of all occupational accidents and illnesses and personal injuries for proper evaluation and necessary corrective action as required.

4) Consult with the Commissioner of Labor and Workforce Development with regard to the adequacy of the form and content of records.

5) Consult with the Commissioner of Labor and Workforce Development, as appropriate, regarding safety and health problems which are considered to be unusual or peculiar and are such that they cannot be achieved under a standard promulgated by the State.

6) Provide reasonable opportunity for the participation of employees in the effectuation of the objectives of this Program Plan, including the opportunity to make anonymous complaints concerning conditions or practices injurious to employee safety and health.

7) Provide for education and training of personnel for the fair and efficient administration of occupational safety and health standards and provide for education and notification of all employees of the existence of this Program Plan.

COVERAGE:

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

STANDARDS AUTHORIZED:

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

VARIANCES FROM STANDARDS AUTHORIZED:

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

representatives, or interested parties and present them with an opportunity for a hearing. The posting of notice on the main bulletin board shall be deemed sufficient notice to employees.

ADMINISTRATION:

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

FUNDING THE PROGRAM PLAN:

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

SEVERABILITY:

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

AMENDMENTS, ETC:

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

PLAN OF OPERATION FOR THE OCCUPATIONAL SAFETY AND HEALTH
PROGRAM PLAN FOR THE EMPLOYEES OF Jefferson County, Tennessee

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I. PURPOSE AND COVERAGE

The purpose of this plan is to provide guidelines and procedures for implementing the Occupational Safety and Health Program Plan for the employees of Jefferson County, Tennessee.

This plan is applicable to all employees, part-time or full-time, seasonal or permanent.

The Jefferson County Legislative Body in electing to update and maintain an effective Occupational Safety and Health Program Plan for its employees,

- a. Provide a safe and healthful place and condition of employment.
- b. Require the use of safety equipment, personal protective equipment, and other devices where reasonably necessary to protect employees.
- c. Make, keep, preserve, and make available to the Commissioner of Labor and Workforce Development, his designated representatives, or persons within the Department of Labor and Workforce Development to whom such responsibilities have been delegated, including the Safety Director of the Division of Occupational Safety and Health, adequate records of all occupational accidents and illnesses and personal injuries for proper evaluation and necessary corrective action as required.
- d. Consult with the Commissioner of Labor and Workforce Development or his designated representative with regard to the adequacy of the form and content of such records.
- e. Consult with the Commissioner of Labor and Workforce Development regarding safety and health problems which are considered to be unusual or peculiar and are such that they cannot be resolved under an occupational safety and health standard promulgated by the State.
- f. Assist the Commissioner of Labor and Workforce Development or his monitoring activities to determine Program Plan effectiveness and compliance with the occupational safety and health standards.
- g. Make a report to the Commissioner of Labor and Workforce Development annually, or as may otherwise be required, including information on occupational accidents, injuries, and illnesses and accomplishments and progress made toward achieving the goals of the Occupational Safety and Health Program Plan.
- h. Provide reasonable opportunity for and encourage the participation of employees in the effectuation of the objectives of this Program Plan, including the opportunity to make anonymous complaints concerning conditions or practices which may be injurious to employees' safety and health.

II. DEFINITIONS

For the purposes of this Program Plan, the following definitions apply:

- a. **COMMISSIONER OF LABOR and Workforce Development** means the chief executive officer of the Tennessee Department of Labor and Workforce Development. This includes any person appointed, designated, or deputized to

perform the duties or to exercise the powers assigned to the Commissioner of Labor and Workforce Development.

- b. EMPLOYER means the Jefferson County Government and includes each administrative department, board, commission, division, or other agency of the Jefferson County Government.
- c. SAFETY DIRECTOR OF OCCUPATIONAL SAFETY AND HEALTH or SAFETY SAFETY DIRECTOR means the person designated by the establishing resolution, or executive order to perform duties or to exercise powers assigned so as to plan, develop, and administer the Occupational Safety and Health Program Plan for the employees of Jefferson County Government.
- d. INSPECTOR(S) means the individual(s) appointed or designated by the Safety Director of Occupational Safety and Health to conduct inspections provided for herein. If no such compliance inspector(s) is appointed, inspections shall be conducted by the Safety Director of Occupational Safety and Health.
- e. APPOINTING AUTHORITY means any official or group of officials of the employer having legally designated powers of appointment, employment, or removal there from for a specific department, board, commission, division, or other agency of this employer.
- f. EMPLOYEE means any person performing services for this employer and listed on the payroll of this employer, either as part-time, full-time, seasonal, or permanent. It also includes any persons normally classified as “volunteers” provided such persons received remuneration of any kind for their services. This definition shall not include independent contractors, their agents, servants, and employees.
- g. PERSON means one or more individuals, partnerships, associations, corporations, business trusts, or legal representatives of any organized group of persons.
- h. STANDARD means an occupational safety and health standard promulgated by the Commissioner of Labor and Workforce Development in accordance with Section VI (6) of the Tennessee Occupational Safety and Health Act of 1972 which requires conditions or the adoption or the use of one or more practices, means, methods, operations, or processes or the use of equipment or personal protective equipment necessary or appropriate to provide safe and healthful conditions and places of employment.
- i. IMMINENT DANGER means any conditions or practices in any place of employment which are such that a hazard exists which could reasonably be expected to cause death or serious physical harm immediately or before the imminence of such hazard can be eliminated through normal compliance enforcement procedures.
- j. ESTABLISHMENT or WORKSITE means a single physical location under the control of this employer where business is conducted, services are rendered, or industrial type operations are performed.
- k. SERIOUS INJURY or HARM means that type of harm that would cause permanent or prolonged impairment of the body in that:
 - 1. A part of the body would be permanently removed (e.g., amputation of an arm, leg, finger(s); loss of an eye) or rendered functionally useless or substantially

- reduced in efficiency on or off the job (e.g., leg shattered so severely that mobility would be permanently reduced), or
2. A part of an internal body system would be inhibited in its normal performance or function to such a degree as to shorten life or cause reduction in physical or mental efficiency (e.g., lung impairment causing shortness of breath).

On the other hand, simple fractures, cuts, bruises, concussions, or similar injuries would not fit either of these categories and would not constitute serious physical harm.

- I. ACT or TOSH Act shall mean the Tennessee Occupational Safety and Health Act of 1972.
- m. GOVERNING BODY means the County Quarterly Court, Board of Aldermen, Board of Commissioners, City or Town Council, Board of Governors, etc., whichever may be applicable to the local government, government agency, or utility to which this plan applies.
- n. CHIEF EXECUTIVE OFFICER means the chief administrative official, County Judge, County Chairman, County Mayor, Mayor, City Manager, General Manager, etc., as may be applicable.

III. EMPLOYERS RIGHTS AND DUTIES

Rights and duties of the employer shall include, but are not limited to, the following provisions:

- a. Employer shall furnish to each employee conditions of employment and a place of employment free from recognized hazards that are causing or are likely to cause death or serious injury or harm to employees.
- b. Employer shall comply with occupational safety and health standards and regulations promulgated pursuant to Section VI (6) of the Tennessee Occupational Safety and Health Act of 1972.
- c. Employer shall refrain from an unreasonable restraint on the right of the Commissioner of Labor and Workforce Development to inspect the employer's place(s) of business. Employer shall assist the Commissioner of Labor and Workforce Development in the performance of their monitoring duties by supplying or by making available information, personnel, or aids reasonably necessary to the effective conduct of the monitoring activity.
- d. Employer is entitled to participate in the development of standards by submission of comments on proposed standards, participation in hearing on proposed standards, or by requesting the development of standards on a given issue under Section 6 of the Tennessee Occupational Safety and Health Act of 1972.
- e. Employer is entitled to request an order granting a variance from an occupational safety and health standard.
- f. Employer is entitled to protection of its legally privileged communication.
- g. Employer shall inspect all worksites to ensure the provisions of this Program Plan are complied with and carried out.
- h. Employer shall notify and inform any employee who has been or is being exposed

in a biologically significant manner to harmful agents or material in excess of the applicable standard and of corrective action being taken.

- i. Employer shall notify all employees of their rights and duties under this Program Plan.

IV. EMPLOYEES RIGHTS AND DUTIES

Rights and duties of employees shall include, but are not limited to, the following provisions:

- a. Each employee shall comply with occupational safety and health act standards and all rules, regulations, and orders issued pursuant to this Program Plan and the Tennessee Occupational Safety and Health Act of 1972 which are applicable to his or her own actions and conduct.
- b. Each employee shall be notified by the placing of a notice upon bulletin boards, or other places of common passage, of any application for a permanent or temporary order granting the employer a variance from any provision of the TOSH Act or any standard or regulation promulgated under the Act.
- c. Each employee shall be given the opportunity to participate in any hearing which concerns an application by the employer for a variance from a standard or regulation promulgated under the Act.
- d. Any employee who may be adversely affected by a standard or variance issued pursuant to the Act or this Program Plan may file a petition with the Commissioner of Labor and Workforce Development or whoever is responsible for the promulgation of the standard or the granting of the variance.
- e. Any employee who has been exposed or is being exposed to toxic materials or harmful physical agents in concentrations or at levels in excess of that provided for by any applicable standard shall be provided by the employer with information on any significant hazards to which they are or have been exposed, relevant symptoms, and proper conditions for safe use or exposure. Employees shall also be informed of corrective action being taken.
- f. Subject to regulations issued pursuant to this Program Plan, any employee or authorized representative of employees shall be given the right to request an inspection and to consult with the Safety Director or Inspector at the time of the physical inspection of the worksite.
- g. Any employee may bring to the attention of the Safety Director any violation or suspected violations of the standards or any other health or safety hazards.
- h. No employee shall be discharged or discriminated against because such employee has filed any complaint or instituted or caused to be instituted any proceeding or inspection under or relating to this Program Plan.
- i. Any employee who believes that he or she has been discriminated against or discharged in violation of subsection (h) of this section may file a complaint alleging such discrimination with the Safety Director. Such employee may also, within thirty (30) days after such violation occurs, file a complaint with the Commissioner of Labor and Workforce Development alleging such discrimination.

- j. Nothing in this or any other provisions of this Program Plan shall be deemed to authorize or require any employee to undergo medical examination, immunization, or treatment for those who object thereto on religious grounds, except where such is necessary for the protection of the health or safety of others or when a medical examination may be reasonably required for performance of a specific job.
- k. Employees shall report any accident, injury, or illness resulting from their job, however minor it may seem to be, to their supervisor or the Safety Director within twenty-four (24) hours after the occurrence.

V. ADMINISTRATION

- a. The Safety Director of Occupational Safety and Health is designated to perform duties or to exercise powers assigned so as to administer this Occupational Safety and Health Program Plan.
 - 1. The Safety Director may designate person or persons as he deems necessary to carry out his powers, duties, and responsibilities under this Program Plan.
 - 2. The Safety Director may delegate the power to make inspections, provided procedures employed are as effective as those employed by the Safety Director.
 - 3. The Safety Director shall employ measures to coordinate, to the extent possible, activities of all departments to promote efficiency and to minimize any inconveniences under this Program Plan.
 - 4. The Safety Director may request qualified technical personnel from any department or section of government to assist him in making compliance inspections, accident investigations, or as he may otherwise deem necessary and appropriate in order to carry out his duties under this Program Plan.
 - 5. The Safety Director shall prepare the report to the Commissioner of Labor and Workforce Development required by subsection (g) of Section 1 of this plan.
 - 6. The Safety Director shall make or cause to be made periodic and follow-up inspections of all facilities and worksites where employees of this employer are employed. He shall make recommendations to correct any hazards or exposures observed. He shall make or cause to be made any inspections required by complaints submitted by employees or inspections requested by employees.
 - 7. The Safety Director shall assist any officials of the employer in the investigation of occupational accidents or illnesses.
 - 8. The Safety Director shall maintain or cause to be maintained records required under Section VIII of this plan.
 - 9. **The Safety Director shall, in the eventuality that there is a fatality, ensure that the Commissioner of Labor and Workforce Development receives notification of the occurrence within eight (8) hours. All work-related inpatient hospitalizations, amputations, and loss of an eye must be reported to TOSHA within 24 hours.**

- b. The administrative or operational head of each department, division, board, or other agency of this employer shall be responsible for the implementation of this Occupational Safety and Health Program Plan within their respective areas.
 1. The administrative or operational head shall follow the directions of the Safety Director on all issues involving occupational safety and health of employees as set forth in this plan.
 2. The administrative or operational head shall comply with all abatement orders issued in accordance with the provisions of this plan or request a review of the order with the Safety Director within the abatement period.
 3. The administrative or operational head should make periodic safety surveys of the establishment under his jurisdiction to become aware of hazards or standards violations that may exist and make an attempt to immediately correct such hazards or violations.
 4. The administrative or operational head shall investigate all occupational accidents, injuries, or illnesses reported to him. He shall report such accidents, injuries, or illnesses to the Safety Director along with his findings and/or recommendations in accordance with APPENDIX IV of this plan.

VI. STANDARDS AUTHORIZED

The standards adopted under this Program Plan are the applicable standards developed and promulgated under Section VI (6) of the Tennessee Occupational Safety and Health Act of 1972. Additional standards may be promulgated by the governing body of this employer as that body may deem necessary for the safety and health of employees. Note: 29 CFR 1910 General Industry Regulations; 29 CFR 1926 Construction Industry Regulations; and the Rules of Tennessee Department of Labor and Workforce Development Occupational Safety and Health, CHAPTER 0800-01-1 through CHAPTER 0800-01-11 are the standards and rules invoked.

VII. VARIANCE PROCEDURE

The Safety Director may apply for a variance as a result of a complaint from an employee or of his knowledge of certain hazards or exposures. The Safety Director should definitely believe that a variance is needed before the application for a variance is submitted to the Commissioner of Labor and Workforce Development.

The procedure for applying for a variance to the adopted safety and health standards is as follows:

- a. The application for a variance shall be prepared in writing and shall contain:
 1. A specification of the standard or portion thereof from which the variance is sought.
 2. A detailed statement of the reason(s) why the employer is unable to comply with

- the standard supported by representations by qualified personnel having first-hand knowledge of the facts represented.
3. A statement of the steps employer has taken and will take (with specific date) to protect employees against the hazard covered by the standard.
 4. A statement of when the employer expects to comply and what steps have or will be taken (with dates specified) to come into compliance with the standard.
 5. A certification that the employer has informed employees, their authorized representative(s), and/or interested parties by giving them a copy of the request, posting a statement summarizing the application (to include the location of a copy available for examination) at the places where employee notices are normally posted and by other appropriate means. The certification shall contain a description of the means actually used to inform employees and that employees have been informed of their right to petition the Commissioner of Labor and Workforce Development for a hearing.
- b. The application for a variance should be sent to the Commissioner of Labor and Workforce Development by registered or certified mail.
 - c. The Commissioner of Labor and Workforce Development will review the application for a variance and may deny the request or issue an order granting the variance. An order granting a variance shall be issued only if it has been established that:
 1. The employer
 - i. Is unable to comply with the standard by the effective date because of unavailability of professional or technical personnel or materials and equipment required or necessary construction or alteration of facilities or technology.
 - ii. Has taken all available steps to safeguard employees against the hazard(s) covered by the standard.
 - iii. Has as effective Program Plan for coming into compliance with the standard as quickly as possible.
 2. The employee is engaged in an experimental Program Plan as described in subsection (b), section 13 of the Act.
 - d. A variance may be granted for a period of no longer than is required to achieve compliance or one (1) year, whichever is shorter.
 - e. Upon receipt of an application for an order granting a variance, the Commissioner to whom such application is addressed may issue an interim order granting such a variance for the purpose of permitting time for an orderly consideration of such application. No such interim order may be effective for longer than one hundred eighty (180) days.
 - f. The order or interim order granting a variance shall be posted at the worksite and employees notified of such order by the same means used to inform them of the application for said variance (see subsection (a)(5) of this section).

VIII. RECORDKEEPING AND REPORTING

Recording and reporting of all occupational accident, injuries, and illnesses shall be in accordance with instructions and on forms prescribed in the booklet. You can get a copy of the Forms for Recordkeeping from the internet. Go to www.osha.gov and type Recordkeeping Forms in the search box.

The position responsible for recordkeeping is shown on the SAFETY AND HEALTH ORGANIZATIONAL CHART, Appendix IV to this plan.

Details of how reports of occupational accidents, injuries, and illnesses will reach the recordkeeper are specified by ACCIDENT REPORTING PROCEDURES, Appendix IV to this plan. The Rule of Tennessee Department of Labor and Workforce Development Occupational Safety and Health, OCCUPATIONAL SAFETY AND HEALTH RECORD-KEEPING AND REPORTING, CHAPTER 0800-01-03, as authorized by T.C.A., Title 50.

IX. EMPLOYEE COMPLAINT PROCEDURE

If any employee feels that he is assigned to work in conditions which might affect his health, safety, or general welfare at the present time or at any time in the future, he should report the condition to the Safety Director of Occupational Safety and Health.

- a. The complaint should be in the form of a letter and give details on the condition(s) and how the employee believes it affects or will affect his health, safety, or general welfare. The employee should sign the letter but need not do so if he wishes to remain anonymous (see subsection (h) of Section 1 of this plan).
- b. Upon receipt of the complaint letter, the Safety Director will evaluate the condition(s) and institute any corrective action, if warranted. Within ten (10) working days following the receipt of the complaint, the Safety Director will answer the complaint in writing stating whether or not the complaint is deemed to be valid and if not, why not, what action has been or will be taken to correct or abate the condition(s), and giving a designated time period for correction or abatement. Answers to anonymous complaints will be posted upon bulletin boards or other places of common passage where the anonymous complaint may be reasonably expected to be seen by the complainant for a period of three (3) working days.
- c. If the complainant finds the reply not satisfactory because it was held to be invalid, the corrective action is felt to be insufficient, or the time period for correction is felt to be too long, he may forward a letter to the Chief Executive Officer or to the governing body explaining the condition(s) cited in his original complaint and why he believes the answer to be inappropriate or insufficient.
- d. The Chief Executive Officer or a representative of the governing body will evaluate the complaint and will begin to take action to correct or abate the condition(s) through arbitration or administrative sanctions or may find the complaint to be

invalid. An answer will be sent to the complainant within ten (10) working days following receipt of the complaint or the next regularly scheduled meeting of the governing body following receipt of the complaint explaining decisions made and action taken or to be taken.

- e. After the above steps have been followed and the complainant is still not satisfied with the results, he may then file a complaint with the Commissioner of Labor and Workforce Development. Any complaint filed with the Commissioner of Labor and Workforce Development in such cases shall include copies of all related correspondence with the Safety Director and the Chief Executive Officer or the representative of the governing body.
- f. Copies of all complaint and answers thereto will be filed by the Safety Director who shall make them available to the Commissioner of Labor and Workforce Development or his designated representative upon request.

X. EDUCATION AND TRAINING

- a. Safety Director and/or Compliance Inspector(s):
 - 1. Arrangements will be made for the Safety Director and/or Compliance Inspector(s) to attend training seminars, workshops, etc., conducted by the State of Tennessee or other agencies. A list of Seminars can be obtained.
 - 2. Access will be made to reference materials such as 29 CFR 1910 General Industry Regulations; 29 CFR 1926 Construction Industry Regulations; The Rules of Tennessee Department of Labor and Workforce Development Occupational Safety and Health, and other equipment/supplies, deemed necessary for use in conducting compliance inspections, conducting local training, wiring technical reports, and informing officials, supervisors, and employees of the existence of safety and health hazards will be furnished.

- b. All Employees (including supervisory personnel):

A suitable safety and health training program for employees will be established. This program will, as a minimum:

- 1. Instruct each employee in the recognition and avoidance of hazards or unsafe conditions and of standards and regulations applicable to the employee's work environment to control or eliminate any hazards, unsafe conditions, or other exposures to occupational illness or injury.
- 2. Instruct employees who are required to handle or use poisons, acids, caustics, toxicants, flammable liquids or gases, explosives, and other harmful substances in the proper handling procedures and use of such items and make them aware of the personal protective measures, person hygiene, etc., which may be required.
- 3. Instruct employees who may be exposed to environments where harmful plants

or animals are present, of the hazards of the environment, how to best avoid injury or exposure, and the first aid procedures to be followed in the event of injury or exposure.

4. Instruct all employees of the common deadly hazards and how to avoid them, such as Falls; Equipment Turnover; Electrocution; Struck by/Caught In; Trench Cave In; Heat Stress; and Drowning.
5. Instruct employees on the hazards and dangers of confined or enclosed spaces.
 - i. Confined or enclosed space means space having a limited means of egress and which is subject to the accumulation of toxic or flammable contaminants or has an oxygen deficient atmosphere. Confined or enclosed spaces include, but are not limited to, storage tanks, boilers, ventilation or exhaust ducts, sewers, underground utility accesses, tunnels, pipelines, and open top spaces more than four feet (4) in depth such as pits, tubs, vaults, and vessels.
 - ii. Employees will be given general instruction on hazards involved, precautions to be taken, and on use of personal protective and emergency equipment required. They shall also be instructed on all specific standards or regulations that apply to work in dangerous or potentially dangerous areas.
 - iii. The immediate supervisor of any employee who must perform work in a confined or enclosed space shall be responsible for instructing employees on danger of hazards which may be present, precautions to be taken, and use of personal protective and emergency equipment, immediately prior to their entry into such an area and shall require use of appropriate personal protective equipment.

XI. GENERAL INSPECTION PROCEDURES

It is the intention of the governing body and responsible officials to have an Occupational Safety and Health Program Plan that will ensure the welfare of employees. In order to be aware of hazards, periodic inspections must be performed. These inspections will enable the finding of hazards or unsafe conditions or operations that will need correction in order to maintain safe and healthful worksites. Inspections made on a pre-designated basis may not yield the desired results. Inspections will be conducted, therefore, on a random basis at intervals not to exceed thirty (30) calendar days.

- a. In order to carry out the purposes of this Resolution, the Safety Director and/or Compliance Inspector(s), if appointed, is authorized:
 1. To enter at any reasonable time, any establishment, facility, or worksite where work is being performed by an employee when such establishment, facility, or worksite is under the jurisdiction of the employer and;
 2. To inspect and investigate during regular working hours and at other reasonable times, within reasonable limits, and in a reasonable manner, any such place of

employment and all pertinent conditions, processes, structures, machines, apparatus, devices, equipment, and materials therein, and to question privately any supervisor, operator, agent, or employee working therein.

- b. If an imminent danger situation is found, alleged, or otherwise brought to the attention of the Safety Director or Inspector during a routine inspection, he shall immediately inspect the imminent danger situation in accordance with Section XII of this plan before inspecting the remaining portions of the establishment, facility, or worksite.
- c. An administrative representative of the employer and a representative authorized by the employees shall be given an opportunity to consult with and/or to accompany the Safety Director or Inspector during the physical inspection of any worksite for the purpose of aiding such inspection.
- d. The right of accompaniment may be denied any person whose conduct interferes with a full and orderly inspection.
- e. The conduct of the inspection shall be such as to preclude unreasonable disruptions of the operation(s) of the workplace.
- f. Interviews of employees during the course of the inspection may be made when such interviews are considered essential to investigative techniques.
- g. Advance Notice of Inspections.
 - 1. Generally, advance notice of inspections will not be given as this precludes the opportunity to make minor or temporary adjustments in an attempt to create misleading impression of conditions in an establishment.
 - 2. There may be occasions when advance notice of inspections will be necessary in order to conduct an effective inspection or investigation. When advance notice of inspection is given, employees or their authorized representative(s) will also be given notice of the inspection.
- h. The Safety Director need not personally make an inspection of each and every worksite once every thirty (30) days. He may delegate the responsibility for such inspections to supervisors or other personnel provided:
 - 1. Inspections conducted by supervisors or other personnel are at least as effective as those made by the Safety Director.
 - 2. Records are made of the inspections, any discrepancies found and corrective actions taken. This information is forwarded to the Safety Director.
- i. The Safety Director shall maintain records of inspections to include identification of worksite inspected, date of inspection, description of violations of standards or other

unsafe conditions or practices found, and corrective action taken toward abatement. Those inspection records shall be subject to review by the Commissioner of Labor and Workforce Development or his authorized representative.

XII. IMMEDIATE DANGER PROCEDURES

- a. Any discovery, any allegation, or any report of immediate danger shall be handled in accordance with the following procedures:
 1. The Safety Director shall immediately be informed of the alleged immediate danger situation and he shall immediately ascertain whether there is a reasonable basis for the allegation.
 2. If the alleged immediate danger situation is determined to have merit by the Safety Director, he shall make or cause to be made an immediate inspection of the alleged immediate danger location.
 3. As soon as it is concluded from such inspection that conditions or practices exist which constitutes an immediate danger, the Safety Director or Compliance Inspector shall attempt to have the danger corrected. All employees at the location shall be informed of the danger and the supervisor or person in charge of the worksite shall be requested to remove employees from the area, if deemed necessary.
 4. The administrative or operational head of the workplace in which the immediate danger exists, or his authorized representative, shall be responsible for determining the manner in which the immediate danger situation will be abated. This shall be done in cooperation with the Safety Director or Compliance Inspector and to the mutual satisfaction of all parties involved.
 5. The immediate danger shall be deemed abated if:
 - i. The imminence of the danger has been eliminated by removal of employees from the area of danger.
 - ii. Conditions or practices which resulted in the immediate danger have been eliminated or corrected to the point where an unsafe condition or practice no longer exists.
 6. A written report shall be made by or to the Safety Director describing in detail the immediate danger and its abatement. This report will be maintained by the Safety Director in accordance with subsection (i) of Section XI of this plan.
- b. Refusal to Abate.
 1. Any refusal to abate an immediate danger situation shall be reported to the Safety Director and Chief Executive Officer immediately.
 2. The Safety Director and/or Chief Executive Officer shall take whatever action may be necessary to achieve abatement.

XIII. ABATEMENT ORDERS AND HEARINGS

- a. Whenever, as a result of an inspection or investigation, the Safety Director or Compliance Inspector(s) finds that a worksite is not in compliance with the standards, rules or regulations pursuant to this plan and is unable to negotiate abatement with the administrative or operational head of the worksite within a reasonable period of time, the Safety Director shall:
 - 1. Issue an abatement order to the head of the worksite.
 - 2. Post or cause to be posted, a copy of the abatement order at or near each location referred to in the abatement order.
- b. Abatement orders shall contain the following information:
 - 1. The standard, rule, or regulation which was found to violated.
 - 2. A description of the nature and location of the violation.
 - 3. A description of what is required to abate or correct the violation.
 - 4. A reasonable period of time during which the violation must be abated or corrected.
- c. At any time within ten (10) days after receipt of an abatement order, anyone affected by the order may advise the Safety Director in writing of any objections to the terms and conditions of the order. Upon receipt of such objections, the Safety Director shall act promptly to hold a hearing with all interested and/or responsible parties in an effort to resolve any objections. Following such hearing, the Safety Director shall, within three (3) working days, issue an abatement order and such subsequent order shall be binding on all parties and shall be final.

XIV. PENALTIES

- a. No civil or criminal penalties shall be issued against any official, employee, or any other person for failure to comply with safety and health standards or any rules or regulations issued pursuant to this Program Plan.
- b. Any employee, regardless of status, who willfully and/or repeatedly violates, or causes to be violated, any safety and health standard, rule, or regulation or any abatement order shall be subject to disciplinary action by the appointing authority. It shall be the duty of the appointing authority to administer discipline by taking action in one of the following ways as appropriate and warranted:
 - 1. Oral reprimand.
 - 2. Written reprimand.
 - 3. Suspension for three (3) or more working days.
 - 4. Termination of employment.

XV. CONFIDENTIALITY OF PRIVILEGED INFORMATION

All information obtained by or reported to the Safety Director pursuant to this plan of operation or the legislation (resolution, or executive order) enabling this Occupational Safety and Health Program Plan which contains or might reveal information which is otherwise privileged shall be considered confidential. Such information may be disclosed to other officials or employees concerned with carrying out this Program Plan or when relevant in any proceeding under this Program Plan. Such information may also be disclosed to the Commissioner of Labor and Workforce Development or their authorized representatives in carrying out their duties under the Tennessee Occupational Safety and Health Act of 1972.

XVI. DISCRIMINATION INVESTIGATIONS AND SANCTIONS

The Rule of Tennessee Department of Labor and Workforce Development Occupational Safety and Health, DISCRIMINATION AGAINST EMPLOYEES EXERCISING RIGHTS UNDER THE OCCUPATIONAL SAFETY AND HEALTH ACT OF 1972 0800-01-08, as authorized by T.C.A., Title 50. The agency agrees that any employee who believes they have been discriminated against or discharged in violation of Tenn. Code Ann § 50-3-409 can file a complaint with their agency/safety Safety Director within 30 days, after the alleged discrimination occurred. Also, the agency agrees the employee has a right to file their complaint with the Commissioner of Labor and Workforce Development within the same 30 day period. The Commissioner of Labor and Workforce Development may investigate such complaints, make recommendations, and/or issue a written notification of a violation.

XVII. COMPLIANCE WITH OTHER LAWS NOT EXCUSED

- a. Compliance with any other law, statute, resolution, or executive order, which regulates safety and health in employment and places of employment, shall not excuse the employer, the employee, or any other person from compliance with the provisions of this Program Plan.
- b. Compliance with any provisions of this Program Plan or any standard, rule, regulation, or order issued pursuant to this Program Plan shall not excuse the employer, the employee, or any other person from compliance with the law, statute, resolution, or executive order, as applicable, regulating and promoting safety and health unless such law, statute, resolution, or executive order, as applicable, is specifically repealed.

Signature: Safety Director, Occupational Safety and Health and Date

**APPENDIX - I WORK LOCATIONS
(ORGANIZATIONAL CHART)**

{For this section make a list of each work location wherein (City/County/etc) your employees work, such as Street Department, Fire Hall, City Hall, Courthouse, Jail, Sheriff Department, Each School, etc. covered under this Program Plan. Include, the address for the workplace, phone number at that workplace, and number of employees who work there.}

Courthouse 49 employees
202 West Main Street
Dandridge, TN 37725
865-397-3800

Sheriff Department Workhouse 0 employees
(Currently Not in use)
1234 Main Street
Chattanooga, TN 37415
423-345-6789

Health Department/Election Commission Office/
Veteran's Affairs Office/Office on Aging 5 employees
931 Industrial Park Road
Dandridge, TN 37725
865-397-3930/865-397-3440/865-397-7228

Agriculture Extension Office 7 employees
1111 Lake Drive
Dandridge, TN 37725
865-397-2969

School Transportation/Maintenance 64 employees
207 West Dumplin Valley Road
Dandridge, TN 37725
865-397-2139

Board of Education/Central Office 46 employees
1221 Gay Street
Dandridge, TN 37725
865-397-3194

Courthouse Annex
County Clerk's Office/County Mayor's Office
214 West Main Street
Dandridge, TN 37725
865-397-3800

10 employees

Jefferson County High School
115 West Dumplin Valley Road
Dandridge, TN 37725
865-397-3182

102 employees

Dandridge Elementary School
780 South Highway 92
Dandridge, TN 37725
865-397-3127

80 employees

White Pine Elementary School
3060 Roy Messer Hwy
White Pine, TN 37890
865-674-2596

106 employees

Piedmont Elementary School
100 West Dumplin Valley Road
Dandridge, TN 37725
865-397-2939

60 employees

Rush Strong Elementary School
3081 West Old AJ Hwy
Strawberry Plains, TN 37821
865-933-5313

72 employees

Talbott Elementary School
848 Talbott Kansas Road
Talbott, TN 37877
865-475-2988

49 employees

<p>New Market Elementary School 1559 West old AJ Hwy New Market, TN 37820 865-475-3551</p>	59 employees
<p>Maury Middle School 828 Maury Circle Dandridge, TN 37725 865-397-3424</p>	68 employees
<p>Jefferson Middle School 361 West Broadway Blvd Jefferson City, TN 37760 865-475-6133</p>	74 employees
<p>Jefferson Elementary School 321 West Broadway Blvd. Jefferson City, TN 37760</p>	78 employees
<p>New Market Senior Center 1611 Depot Street New Market, TN 37820 865-475-7664</p>	1 employee
<p>Strawberry Plains Senior Center 3311 Oak Drive Strawberry Plains, TN 37821 865-933-9255</p>	1 employee
<p>Jefferson City Senior Center 807 West Jefferson Street Jefferson City, TN 37760 865-475-0702</p>	1 employee

White Pine Senior Center 1824 Maple Street White Pine, TN 37890 865-674-2827	1 employee
Dandridge Senior Center 917 Elliott Ferry Road Dandridge, TN 37725 865-397-7605	1 employee
EMS Station – Dandridge 911 Industrial Park Road Dandridge, TN 37725 865-397-6294	10 employees
EMS Station – White Pine 1104 Champion Lane White Pine, TN 37890 865-674-7518	8 employees
EMS Station – Chestnut Hill 3249 Chestnut Hill School Rd Dandridge, TN 37725 865-509-6315	6 employees
Jefferson County Emergency Services Center 581 West Old AJ Hwy New Market, TN 37820 865-475-4911/865-475-9001	53 employees
Dandridge Memorial Library 1235 Circle Drive Dandridge, TN 37725 865-397-9758	6 employees

<p>Jefferson City Public Library 108 City Center Drive Jefferson City, TN 37725 865-475-9094</p>	<p>8 employees</p>
<p>White Pine Public Library 1708 East Main Street White Pine, TN 37890 865-674-6313</p>	<p>4 employees</p>
<p>Parrott-Wood Memorial Library 3133 Old AJ Hwy Strawberry Plains, TN 37871 865-933-1311</p>	<p>5 employees</p>
<p>Sanitation Department/Landfill 650 Grove Road Dandridge, TN 37725 865-397-3544</p>	<p>18 employees</p>
<p>Jefferson County Highway Department 1011 J.C. Thomas Road Dandridge, TN 37725 865-397-2155</p>	<p>49 employees</p>
<p>Jefferson County Nursing Home 914 Industrial Park Road Dandridge, TN 37725 865-397-3163</p>	<p>252 employees</p>
<p>Jefferson County Vehicle Maintenance Facility 646 Grove Road Dandridge, TN 37725 865-397-2788</p>	<p>6 employees</p>

<p>Jefferson County Finance Department 1244 Gay Street Dandridge, TN 37725 865-397-4922</p>	<p>14 employees 1 pt employee</p>
<p>Jefferson County Justice Center 765 Justice Center Drive Dandridge, TN 37725 865-471-6000</p>	<p>213 employees</p>
<p>Jefferson County Recycle Center 330 Landfill Road Jefferson City, TN 37760</p>	<p>3 employees</p>
<p>Mount Horeb Elementary School 500 East Dumplin Valley Road Jefferson City, TN 37760</p>	<p>83 employees</p>
<p>Patriot Academy 419 West Dumplin Valley Rd Jefferson City, TN 37760</p>	<p>56 employees</p>
<p>Jefferson Academy 341 West Broadway Blvd Jefferson City, TN 37760</p>	<p>8 employees</p>
<p>Jefferson Virtual Academy 3081 West Old AJ Hwy Strawberry Plains, TN 37871</p>	<p>6 employees</p>
<p>Deep Springs Convenience Center 1349 Deep Springs Road Dandridge, TN 37725</p>	<p>1 employee</p>
<p>Indian Creek Convenience Center 1823 Indian Creek Road Dandridge, TN 37725</p>	<p>1 employee</p>

Highway 92 Convenience Center 330 Landfill Road Jefferson City, TN 37760	1 employee
Dandridge Convenience Center 1011 JC Thomas Road Dandridge, TN 37725	1 employee
White Pine Convenience Center 1376 Leadmine Road White Pine, TN 37725	1 employee
Rocktown Convenience Center 560 Rocktown Road Jefferson City, TN 37760	1 employee
New Market Convenience Center 1550 Quarry Road New Market, TN 37725	1 employee
Strawberry Plains Convenience Center 869 Old Dandridge Pike Strawberry Plains, TN 37871	1 employee
Dickie Road Convenience Center 2650 Dickie Road Dandridge, TN 37725	1 employee
Jefferson County Technology 205 West Dumplin Valley Rd Jefferson City, TN 37760	12 employees
Family resource Center 209 West Dumplin Valley Rd Jefferson City, TN 37760	4 employees

PD Center 205 West Dumplin Valley Rd Jefferson City, TN 37760	1 employee
Nutrition 1107 County Lane Dandridge, TN 37725	4 employees
Jefferson County Clerk & Election Complex Office on Aging/Veterans Affairs 760 Justice Center Drive Dandridge, TN 37725	14 employees

TOTAL NUMBER OF EMPLOYEES : 1,802

{Once each work location has been listed, record the total number of employees that the county employees.}

APPENDIX – II NOTICE TO ALL EMPLOYEES

NOTICE TO ALL EMPLOYEES OF Jefferson County, Tennessee

The Tennessee Occupational Safety and Health Act of 1972 provides job safety and health protection for Tennessee workers through the promotion of safe and healthy working conditions. Under a plan reviewed by the Tennessee Department of Labor and Workforce Development, this government, as an employer, is responsible for administering the Act to its employees. Safety and health standards are the same as State standards and jobsite inspections will be conducted to ensure compliance with the Act.

Employees shall be furnished conditions of employment and a place of employment free from recognized hazards that are causing or are likely to cause death or serious injury or harm to employees.

Each employee shall comply with occupational safety and health standards and all rules, regulations, and orders issued pursuant to this Program Plan which are applicable to his or her own actions and conduct.

Each employee shall be notified by the placing upon bulletin boards or other places of common passage of any application for a temporary variance from any standard or regulation.

Each employee shall be given the opportunity to participate in any hearing which concerns an application for a variance from a standard.

Any employee who may be adversely affected by a standard or variance issued pursuant to this Program Plan may file a petition with the Safety Director or Jefferson County Mayor.

Any employee who has been exposed or is being exposed to toxic materials or harmful physical agents in concentrations or at levels in excess of that provided for by an applicable standard shall be notified by the employer and informed of such exposure and corrective action being taken.

Subject to regulations issued pursuant to this Program Plan, any employee or authorized representative(s) of employees shall be given the right to request an inspection.

No employee shall be discharged or discriminated against because such employee has filed any complaint or instituted or caused to be instituted any proceedings or inspection under, or relating to, this Program Plan.

Any employee who believes he or she has been discriminated against or discharged in violation of these sections may, within thirty (30) days after such violation occurs, have an opportunity to appear in a hearing for assistance in obtaining relief or file a complaint with the Commissioner of Labor and Workforce Development alleging such discrimination.

A copy of the Occupational Safety and Health Program Plan for the Employees of Jefferson County is available for inspection by any employee at Jefferson County Mayor's office during regular office hours.

Signature: (City/County) MAYOR AND DATE

APPENDIX - III PROGRAM PLAN BUDGET

(Either answer questions 1-11 **or** fill in the statement below)

1. Prorated portion of wages, salaries, etc., for program administration and support.
2. Office space and office supplies.
3. Safety and health educational materials and support for education and training.
4. Safety devices for personnel safety and health.
5. Equipment modifications.
6. Equipment additions (facilities)
7. Protective clothing and equipment (personnel)
8. Safety and health instruments
9. Funding for projects to correct hazardous conditions.
10. Reserve fund for the Program Plan.
11. Contingencies and miscellaneous,

TOTAL ESTIMATED PROGRAM PLAN FUNDING,
ESTIMATE OF TOTAL BUDGET FOR:

OR Use This Statement:

STATEMENT OF FINANCIAL RESOURCE AVAILABILITY

Be assured that Jefferson County, Tennessee has sufficient financial resources available or will make sufficient financial resources available as may be required in order to administer and staff its Occupational Safety and Health Program Plan and to comply with standards.

APPENDIX – IV ACCIDENT REPORTING PROCEDURES

- (1-15) Employees shall report all accidents, injuries, or illnesses directly to the Safety Director as soon as possible, but not later than twenty-four (24) hours after the occurrence. Such reports may be verbal or in writing. All fatalities, inpatient hospitalizations, amputations, and losses of an eye shall be reported to the Safety Director and/or record keeper immediately, either by telephone or verbally, and will be followed by a written report within four (4) hours after their occurrence. The Safety Director will ensure completion of required reports and records in accordance with Section VIII of the basic plan.
- (16-50) Employees shall report all accidents, injuries, or illnesses to their supervisor as soon as possible, but not later than two (2) hours after the occurrence. All fatalities, inpatient hospitalizations, amputations, and losses of an eye shall be reported to the Safety Director and/or record keeper immediately, either by telephone or verbally, and will be followed by a written report within four (4) hours after their occurrence. The supervisor will investigate the accident or illness, complete an accident report, and forward the accident report to the Safety Director and/or record keeper within twenty-four (24) hours of the time the accident or injury occurred or the time of the first report of the illness.
- (51-250) Employees shall report all accidents, injuries, or illnesses to their supervisors as soon as possible, but not later than two (2) hours after the occurrence. The supervisor will provide the Safety Director and/or record keeper with the name of the injured or ill employee and a brief description of the accident or illness by telephone as soon as possible, but not later than four (4) hours, after the accident or injury occurred or the time of the first report of the illness. All fatalities, inpatient hospitalizations, amputations, and losses of an eye shall be reported to the Safety Director and/or record keeper immediately, either by telephone or verbally, and will be followed by a written report within four (4) hours after their occurrence. The supervisor will then make a thorough investigation of the accident or illness (with the assistance of the Safety Director or Compliance Inspector, if necessary) and will complete a written report on the accident or illness and forward it to the Safety Director within seventy-two (72) hours after the accident, injury, or first report of illness and will provide one (1) copy of the written report to the recordkeeper.
- (251-Plus) Employees shall report all accidents, injuries, or illnesses to their supervisors as soon as possible, but not later than two (2) hours after their occurrence. The supervisor will provide the administrative head of the

department with a verbal or telephone report of the accident as soon as possible, but not later than four (4) hours, after the accident. If the accident involves a fatality, inpatient hospitalization, amputation, loss of an eye, loss of consciousness, broken bones, or third degree burns, the Safety Director will be notified by telephone immediately and will be given the name of the injured, a description of the injury, and a brief description of how the accident occurred. The supervisor will then make a thorough investigation of the accident or illness (with the assistance of the Safety Director or Compliance Inspector, if necessary) and will complete a written report on the accident or illness and forward it to the Safety Director within seventy-two (72) hours after the accident, injury, or first report of illness and will provide one (1) copy of the written report to the record keeper.

Since Workers Compensation Form 6A or OSHA NO. 301 Form must be completed; all reports submitted in writing to the person responsible for recordkeeping shall include the following information as a minimum:

1. Accident location, if different from employer's mailing address and state whether accident occurred on premises owned or operated by employer.
2. Name, social security number, home address, age, sex, and occupation (regular job title) of injured or ill employee.
3. Title of the department or division in which the injured or ill employee is normally employed.
4. Specific description of what the employee was doing when injured.
5. Specific description of how the accident occurred.
6. A description of the injury or illness in detail and the part of the body affected.
7. Name of the object or substance which directly injured the employee.
8. Date and time of injury or diagnosis of illness.
9. Name and address of physician, if applicable.
10. If employee was hospitalized, name and address of hospital.
11. Date of report.

NOTE: A procedure such as one of those listed above or similar information is necessary to satisfy Item Number 4 listed under PROGRAM PLAN in Section V. ADMINISTRATION, Part b of the Tennessee Occupational Safety and Health Plan.

This information may be submitted in flow chart form instead of in narrative form if desired. These procedures may be modified in any way to fit local situations as they have been prepared as a guide only.

The four (4) procedures listed above are based upon the size of the work force and relative complexity of the organization. The approximate size of the organization for which each procedure is suggested is indicated in parenthesis in the left hand margin at the beginning, i.e., (1-15), (16-50), (51-250), and (251 Plus), and the figures relate to the total number of employees including the Chief Executive Officer but excluding the governing body (County Court, City Council, Board of Directors, etc.).

Generally, the more simple an accident reporting procedure is, the more effective it is. Please select the one procedure listed above, or prepare a similar procedure or flow chart, which most nearly fits what will be the most effective for your local situation. Note also that the specific information listed for written reports applies to all three of the procedures listed for those organizations with sixteen (16) or more employees.

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2024-10

RESOLUTION TO APPROVE COMMUNITY DEVELOPMENT PARTNERS, LLC FOR ADMINISTRATIVE SERVICES FOR THE STATE OF TENNESSEE'S FY 2024 SMALL CITIES COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

WHEREAS, Jefferson County, Tennessee desires to apply for financial grant assistance as provided under the State of Tennessee's FY 2024 Small Cities Community Development Block Grant (CDBG) Program; and

WHEREAS, the County Commission of Jefferson County finds it in the County's best interest to secure the assistance of an experienced and qualified administrative management services firm to assist in preparing and administering the County's 2024 Community Development Block Grant Application; and

WHEREAS, in compliance with pertinent State regulations, the County has solicited and evaluated statements of qualifications of interested professional CDBG administrative assistance firms; and

WHEREAS, the County Commission of Jefferson County has determined that Community Development Partners, LLC has the most appropriate experience, background and qualifications to provide said services; and

WHEREAS, Community Development Partners, LLC will conduct the work necessary to complete the CDBG application on a no-cost basis, and in the event the project is successfully funded, Community Development Partners, LLC will assist in the administration of the project.

NOW, THEREFORE BE IT RESOLVED that the County Commission of Jefferson County hereby selects Community Development Partners, LLC to provide assistance in the preparation and administration of the County's 2024 CDBG grant application.

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

Office of the Mayor

Mark Potts
County Mayor

P. O. Box 710 • Dandridge, Tennessee 37725 • mpotts@jeffersoncountyttn.gov

April 04, 2024

Re: Eminent Domain Reform

To Whom it may concern,

On behalf of Jefferson County, its citizens, and county commission, I am writing to express our sincere appreciation for your support of House Bill 2119 and Senate Bill 1983 relative to eminent domain. Achieving new protections for property owners was the goal of our county, expressed by County Commission Resolution 2023-53. We appreciate your efforts in getting the above referenced legislation across the finish line.

This effort took a lot of work by many people across the state of Tennessee, and we appreciate your efforts.

Sincerely,

Mark Potts
Mayor of Jefferson County

CC: County Commissioners

JEFFERSON COUNTY CLERK
GENERAL LEDGER - FINANCIAL REPORT
YEAR FORMAT
FISCAL YEAR 2024 - PERIOD ENDING 03/31/2024

ACCT	DESCRIPTION	BEGINNING BALANCE	GENERAL	RECEIPTS	DISBURSEMENTS	COMMISSIONS	ENDING BALANCE
21000	CURRENT LIABILITIES	.00	.00	.00	.00	.00	.00
	*** SUB-TOTAL ***						
22000	OTHER LIABILITIES						
22100	BUSINESS TAX REVENUE	.00	.00	.00	.00	.00	.00
22101	BUSINESS TAX INTEREST-LOCAL	.00	.00	.00	.00	.00	.00
22102	BUSINESS TAX PENALTY-LOCAL	.00	.00	.00	.00	.00	.00
22103	BUSINESS TAX ADJUSTMENTS-LOCAL	.00	.00	.00	.00	.00	.00
22500	BUSINESS TAX - STATE GROSS	.00	.00	.00	.00	.00	.00
22501	BUSINESS TAX - STATE INTEREST	.00	.00	.00	.00	.00	.00
22502	BUSINESS TAX - STATE PENALTY	.00	.00	.00	.00	.00	.00
22503	BUSINESS TAX - STATE ADJUSTS	.00	.00	.00	.00	.00	.00
	*** SUB-TOTAL ***						
23000	DUE TO STATE OF TENNESSEE						
23110	BUSINESS TAX DUE STATE	.00	.00	.00	.00	.00	.00
23120	RETIREMENT	.00	.00	.00	.00	.00	.00
23130	STATE SALES TAX - AUTO	.00	2,185,518.20	.00	2,076,242.27	109,275.93	.00
23131	STATE SALES TAX - LOCAL	.00	143,858.30	.00	136,665.40	7,192.90	.00
23132	STATE SALES TAX - BOAT	.00	142,304.36	.00	135,189.14	7,115.22	.00
23133	LOCAL SALES TAX - BOAT	.00	14,173.11	.00	13,464.44	708.67	.00
23134	AUTO - STATE SINGLE ARTICLE	.00	78,281.17	.00	74,367.12	3,914.05	.00
23135	BOAT - STATE SINGLE ARTICLE	.00	8,048.79	.00	7,646.36	402.43	.00
23145	MFG HOME INSTALLATION PERMITS	.00	370.00	.00	370.00	.00	.00
23150	MARRIAGE LICENSE - STATE	.00	3,765.00	.00	3,576.75	188.25	.00
23151	STATE PREMARITAL TRAINING	.00	12,180.00	.00	12,180.00	.00	.00
23160	MVD STATE REG ORIGINALS	.00	592,030.64	.00	592,030.64	.00	.00
23163	EVS NOTICE STATE	.00	10,375.00	.00	10,375.00	.00	.00
23165	MVD RENEWALS	.00	1,041,755.23	.00	1,041,755.23	.00	.00
23168	Electric Vehicle Fee	.00	22,266.75	.00	22,266.75	.00	.00
23169	TRANSPORT MOD E-H FEE	.00	.00	.00	.00	.00	.00
23170	MVD TITLE APPLICATION	.00	105,434.50	.00	105,434.50	.00	.00
23210	GAME & FISH	-1,249.00	.00	8,577.00	9,459.00	.00	-367.00
23300	NOTARY	-40.00	.00	559.00	514.00	.00	-85.00
23301	BIRTH CERTIFICATE DUE STATE	-110.50	.00	1,156.00	1,105.00	.00	-161.50
23405	GUN PERMIT - SAFETY	.00	.00	905.00	905.00	.00	.00
	*** SUB-TOTAL ***	-1,399.50	4,371,558.05	4,243,546.60	128,797.45	-613.50	
24000	DUE TO COUNTY TRUSTEE						
24110	BUSINESS TAX DUE COUNTY	.00	.00	.00	.00	.00	.00
24120	BEER TAX	.00	156,421.72	.00	148,600.64	7,821.08	.00
24130	WHEEL TAX	.00	2,035,347.91	.00	1,933,580.52	101,767.39	.00
24140	LITIGATION TAX	.00	.00	.00	.00	.00	.00
24142	LITIGATION TAX - COUNTY	.00	.00	.00	.00	.00	.00
24143	LITIGATION TAX - JUVENILE	.00	.00	.00	.00	.00	.00
24150	PROBATE COURT	-421,008.05	-88,036.77	437,384.69	314,206.10	.00	-632,223.41

JEFFERSON COUNTY CLERK
GENERAL LEDGER - FINANCIAL REPORT
YEAR FORMAT

FISCAL YEAR 2024 - PERIOD ENDING 03/31/2024

ACCT	DESCRIPTION	BEGINNING BALANCE	GENERAL	RECEIPTS	DISBURSEMENTS	COMMISSIONS	ENDING BALANCE
24170	HOTEL, MOTEL TAX	.00	.00	706,917.57	672,920.11	33,997.46	.00
24210	MARRIAGE LICENSE - COUNTY	.00	.00	2,761.00	2,622.95	138.05	.00
24211	MARRIAGE-GENERAL FUND	.00	.00	1,255.00	1,192.25	62.75	.00
24220	BEER APPLICATION	.00	.00	250.00	237.50	12.50	.00
24250	BUILDING PERMIT	.00	.00	.00	.00	.00	.00
24295	RACETRACK LICENSE FEE	.00	.00	.00	.00	.00	.00
24296	RACETRACK RENEWAL FEE	.00	.00	.00	.00	.00	.00
24320	JUVENILE	.00	.00	.00	.00	.00	.00
24490	OTHER COLLECTIONS-COUNTY	.00	.00	146.92	146.92	.00	.00
24492	HELPING SCHOOLS	.00	.00	884.00	845.00	.00	.00
24496	BIRTH CERTIFICATE DUE COUNTY	-84.50	.00	3,341,368.81	3,074,351.99	143,799.23	-123.50
	*** SUB-TOTAL ***	-421,092.55	-88,036.77				-632,346.91
25000	DUE TO CITY	.00	.00	.00	.00	.00	.00
25002	CHILD SUPPORT	.00	.00	.00	.00	.00	.00
25003	DHS-CHILD SUPPORT	.00	.00	.00	.00	.00	.00
	*** SUB-TOTAL ***	.00	.00	.00	.00	.00	.00
26000	DUE TO LITIGANTS, HEIRS, & OTHERS	.00	.00	.00	.00	.00	.00
26010	ML Speciality Certificate	.00	.00	.00	.00	.00	.00
26400	UNCLAIMED PROPERTY TRANSFER	.00	.00	.00	.00	.00	.00
26401	CREDIT CARD FEES - BIS	.00	.00	15,180.50	15,180.50	.00	.00
26405	CREDIT CARD - BANK	.00	.00	60,883.98	60,883.98	.00	.00
26915	MISCELLANEOUS	.00	3,616.02	12,966.88	9,350.86	.00	.00
26916	ORGAN DONOR	.00	.00	1,780.17	1,780.17	.00	.00
26917	PASSPORTS	.00	.00	.00	.00	.00	.00
26918	STATE TROOPER BLDG	.00	.00	5,778.00	5,778.00	.00	.00
26931	NOTICE TO CREDITORS	.00	.00	.00	.00	.00	.00
	*** SUB-TOTAL ***	.00	3,616.02	96,589.53	92,973.51	.00	.00
29900	FEE & COMMISSION ACCOUNT	-42.88	-4,513.76	376,252.80	653,370.24	-272,596.68	-35.88
29900	CLERK'S FEE	.00	1,681.52	2,371.17	689.65	.00	.00
29902	INTEREST ACC - 1ST TENN	.00	1,827.19	1,827.19	.00	.00	.00
29903	INTEREST - FIRST BANK	.00	.00	196.00	.00	.00	.00
29904	TWRA-CLERK FEE	.00	.00	.00	.00	.00	.00
29905	DRIVERS LICENSE CLERK FEE	.00	.00	7,945.60	7,945.60	.00	.00
29906	TITLES FOR EQUIPMENT	.00	.00	1,434.00	1,434.00	.00	.00
29910	COMPUTER CLERK FEES	.00	.00	3,690.00	3,690.00	.00	.00
29955	EIVS NOTICE COUNTY	.00	.00	38,401.50	38,401.50	.00	.00
29957	EARMARK TITLE LOCAL 3	.00	.00	.00	.00	.00	.00
29958	FINGERPRINT FEES	.00	.00	.00	.00	.00	.00
29999	OTHERS	.00	.00	.00	.00	.00	.00
	*** SUB-TOTAL ***	-42.88	-1,005.05	432,118.26	705,726.99	-272,596.68	-35.88
50000	DRIVERS LICENSE	.00	.00	48,521.50	48,521.50	.00	.00
	*** SUB-TOTAL ***	.00	.00	48,521.50	48,521.50	.00	.00

JEFFERSON COUNTY CLERK
 GENERAL LEDGER - FINANCIAL REPORT
 YEAR FORMAT
 FISCAL YEAR 2024 - PERIOD ENDING 03/31/2024

ACCT DESCRIPTION	BEGINNING BALANCE	GENERAL	RECEIPTS	DISBURSEMENTS	COMMISSIONS	ENDING BALANCE
*** TOTAL ***	-422,534.93	-85,425.80	8,290,156.15	8,165,120.59	.00	-632,996.29

JEFFERSON COUNTY CLERK
 GENERAL LEDGER - FINANCIAL REPORT
 YEAR FORMAT
 FISCAL YEAR 2024 - PERIOD ENDING 03/31/2024

ACCT	DESCRIPTION	BEGINNING BALANCE	GENERAL	RECEIPTS	DISBURSEMENTS	COMMISSIONS	ENDING BALANCE
	SUMMARY OF ASSETS:						
	CASH ON HAND	1,700.00					1,700.00
	FIRST TENN BANK	20,456.40					59,271.83
	FIRST PEOPLES BANK	.00					.00
	BANK - FIRST BANK	.00					33,274.17
	BANK-DR LICENSE	.00					.00
	BANK-DHS CHILD SUPPORT	.00					.00
	BANK-TWRA	1,249.00					367.00
	RETURNED CHECKS	708.63					990.38
	CREDIT CARD	63,129.37					118,068.22
	INVESTMENTS	335,291.53					419,324.69
	TITLE GIFT VOUCHER	.00					.00
	RENEWAL GIFT VOUCHER	.00					.00
	*** TOTAL ***	422,534.93					632,996.29

THIS REPORT IS SUBMITTED IN ACCORDANCE WITH REQUIREMENTS OF SECTION 5-8-505, AND/OR 67-5-1902, TENNESSEE CODE ANNOTATED, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF ACCURATELY REFLECTS TRANSACTIONS OF THIS OFFICE FOR THE PERIOD ENDING MARCH 31, 2024.

Frank Chalmers
 (Signature)
 County Clerk
 (Title)

4-9-24
 (Date)

This report is to be filed with the County Executive and County Clerk.

Transportation Modernization Act of 2023 Changes Electric and Hybrid Vehicle Registration Fees

Electric and Hybrid Vehicle Fees Increase

The Transportation Modernization Act of 2023, Public Chapter 159 (2023), increases the registration fee for electric vehicles, and creates a registration fee for hybrid vehicles and plug-in hybrid vehicles. The fees apply in addition to the standard registration fee and only apply at the time the vehicle registration is renewed.

Fee Schedule for All-Electric Vehicles

The registration fee for all-electric vehicles is as follows:

- For registration renewals on or after January 1, 2024, and prior to January 1, 2027: **\$200.**
- For registration renewals on or after January 1, 2027, and prior to January 1, 2028: **\$274.**
- For registration renewals on or after January 1, 2028, and thereafter: **\$274, adjusted annually for inflation.**

Fee Schedule for Hybrid Electric Vehicles and Plug-In Hybrid Electric Vehicles

The registration fee for hybrid electric vehicles and plug-in hybrid electric vehicles is as follows:

- For registration renewals on or after January 1, 2024, and prior to January 1, 2028: **\$100.**
- For registration renewals on or after January 1, 2028, and thereafter: **\$100, adjusted annually for inflation.**

For More Information

Visit www.tn.gov/revenue. Click on Revenue Help to search for answers or to submit an information request to one of our agents.

References

Pub. Ch. 159 (2023)

101	General	Account	Description	Year-To-Date		% of Budget	Month-To-Date		% of Avg
				Budget Estimate	Actual		Estimate Avg/Mth	Actual	
Revenues									
40110		Current Property Tax		12,530,538.00	(11,524,340.32)	91.97%	1,044,211.50	0.00	0.00%
40120		Trustee's Collections - Prior Year		263,801.00	(199,273.88)	75.54%	21,983.42	0.00	0.00%
40125		Trustee's Collections - Bankruptcy		0.00	(3,385.56)	0.00%	0.00	0.00	0.00%
40130		Cir Clk/Clk & Master Collections-Pr Yr		250,000.00	(95,208.96)	38.08%	20,833.33	0.00	0.00%
40140		Interest And Penalty		25,000.00	(24,048.29)	96.19%	2,083.33	0.00	0.00%
40150		Pick-Up Taxes		25,000.00	(7,850.80)	31.40%	2,083.33	0.00	0.00%
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	(1,548,607.45)	70.27%	183,652.25	0.00	0.00%
40220		Hotel/Motel Tax		450,000.00	(567,955.72)	126.21%	37,500.00	0.00	0.00%
40250		Litigation Tax - General		82,800.00	(61,786.82)	74.62%	6,900.00	0.00	0.00%
40266		Litigation Tax-Jail, Wrkhs,se,		138,000.00	(79,982.26)	57.96%	11,500.00	0.00	0.00%
40270		Business Tax		515,000.00	(143,663.58)	27.90%	42,916.67	0.00	0.00%
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	(100,708.61)	54.44%	15,416.67	0.00	0.00%
41110		Marriage Licenses		2,500.00	(1,976.00)	79.04%	208.33	0.00	0.00%
41140		Cable TV Franchise		110,000.00	(47,910.68)	43.56%	9,166.67	0.00	0.00%
41510		Beer Permits		2,500.00	(237.50)	9.50%	208.33	0.00	0.00%
41520		Building Permits		325,000.00	(314,509.00)	96.77%	27,083.33	0.00	0.00%
41590		Other Permits		165,000.00	(94,580.00)	57.32%	13,750.00	0.00	0.00%
42110		Fines - Circuit Court		46,500.00	(16,692.81)	35.90%	3,875.00	0.00	0.00%
42120		Officers Costs - Sheriff Fees		10,000.00	(4,589.91)	45.90%	833.33	0.00	0.00%
42141		Drug Court Fees - Circuit Court		5,000.00	(940.26)	18.81%	416.67	0.00	0.00%
42150		Jail Fees - Circuit Court		3,000.00	(1,673.66)	55.79%	250.00	0.00	0.00%
42180		DUI Treatment Fines		150.00	(332.50)	221.67%	12.50	0.00	0.00%
42190		Data Entry Fee - Circuit Court		4,000.00	(1,741.00)	43.53%	333.33	0.00	0.00%
42191		Courtroom Security Fee- Circuit Court		0.00	(27.55)	0.00%	0.00	0.00	0.00%
42310		County Fines		125,000.00	(54,984.20)	43.99%	10,416.67	0.00	0.00%
42311		Fines For Littering		0.00	(47.50)	0.00%	0.00	0.00	0.00%
42320		Officers Costs		70,000.00	(35,637.32)	50.91%	5,833.33	0.00	0.00%
42330		Games And Fish Fines		1,700.00	(1,014.75)	59.69%	141.67	0.00	0.00%
42341		General Sessions Court - Drug Court		15,000.00	(6,342.42)	42.28%	1,250.00	0.00	0.00%
42350		Jail Fees		50,000.00	(26,804.00)	53.61%	4,166.67	0.00	0.00%
42380		DUI Treatment Fines		10,000.00	(6,471.30)	64.71%	833.33	0.00	0.00%
42390		Data Entry Fee - General Sessions		20,000.00	(14,202.75)	71.01%	1,666.67	0.00	0.00%
42391		Courtroom Security Fee		2,000.00	(1,494.34)	74.72%	166.67	0.00	0.00%
42410		Fines - Juvenile Court		6,000.00	(2,168.75)	36.15%	500.00	0.00	0.00%
42420		Officers Costs		6,500.00	(2,842.10)	43.72%	541.67	0.00	0.00%

101	General	Account	Description	Year-To-Date		% of Budget	Estimate Avg/Mth	Month-To-Date		% of Avg
				Budget Estimate	Actual			Actual	Actual	
42441		Drug Court Fees	0.00	(224.20)	0.00%	0.00	0.00	0.00	0.00%	
42490		Data Entry Fee - Juvenile Court	800.00	(2,630.10)	328.76%	66.67	0.00	0.00	0.00%	
42520		Officers Costs - Chancery Court	1,000.00	(19.00)	1.90%	83.33	0.00	0.00	0.00%	
42530		Data Entry Fee - Chancery Court	5,000.00	(2,896.00)	57.92%	416.67	0.00	0.00	0.00%	
42872		Victims Assistance Assessments	38,000.00	(21,841.50)	57.48%	3,166.67	0.00	0.00	0.00%	
42990		Other Fines, Forfeitures, And Penalties	10,000.00	(6,650.00)	66.50%	833.33	0.00	0.00	0.00%	
43120		Patient Charges	3,972,404.00	(2,554,244.31)	64.30%	331,033.67	0.00	0.00	0.00%	
43190		Other General Service Charges	2,500.00	(2,875.00)	115.00%	208.33	0.00	0.00	0.00%	
43350		Copy Fees	1,000.00	(149.50)	14.95%	83.33	0.00	0.00	0.00%	
43360		Library Fees	5,843.44	(7,602.95)	130.11%	486.95	0.00	0.00	0.00%	
43370		Telephone Commissions	80,000.00	(31,990.59)	39.99%	6,666.67	0.00	0.00	0.00%	
43383		Additional Fees - Titing and	0.00	(33,325.50)	0.00%	0.00	0.00	0.00	0.00%	
43384		Fingerprint Fees	0.00	(405.00)	0.00%	0.00	0.00	0.00	0.00%	
43392		Data Processing Fee -Register	15,000.00	(12,100.00)	80.67%	1,250.00	0.00	0.00	0.00%	
43394		Data Processing Fee - Sheriff	7,000.00	(2,370.24)	33.86%	583.33	0.00	0.00	0.00%	
43395		Sexual Offender Registration Fee-	4,000.00	(3,150.00)	78.75%	333.33	0.00	0.00	0.00%	
43396		Data Processing Fee - County Clerk	1,000.00	(1,636.00)	163.60%	83.33	0.00	0.00	0.00%	
43397		Subscription & Electronic Filing Fee-	12,052.00	(4,260.00)	35.35%	1,004.33	0.00	0.00	0.00%	
43399		Vehicle Insurance Coverage and	0.00	(2,875.00)	0.00%	0.00	0.00	0.00	0.00%	
44120		Lease/Rentals/PPP	7,200.00	(4,495.00)	62.43%	600.00	0.00	0.00	0.00%	
44131		Commissary Sales	30,000.00	(28,218.99)	94.06%	2,500.00	0.00	0.00	0.00%	
44140		Sale Of Maps	0.00	(9.25)	0.00%	0.00	0.00	0.00	0.00%	
44146		E-Rate Funding	960.00	(4,655.93)	484.99%	80.00	0.00	0.00	0.00%	
44170		Miscellaneous Refunds	181,671.50	(31,425.09)	17.30%	15,139.29	0.00	0.00	0.00%	
44180		Expenditure Credits	0.00	(3,941.00)	0.00%	0.00	0.00	0.00	0.00%	
44530		Sale Of Equipment	2,847.00	(17,313.00)	608.11%	237.25	0.00	0.00	0.00%	
44540		Sale Of Property	0.00	(17,250.00)	0.00%	0.00	0.00	0.00	0.00%	
44570		Contributions & Gifts	250.00	(250.00)	100.00%	20.83	0.00	0.00	0.00%	
44990		Other Local Revenues	792,095.00	(145,650.05)	18.39%	66,007.92	0.00	0.00	0.00%	
45110		County Clerk	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	
45190		Trustee	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	
45510		County Clerk	850,000.00	(488,100.53)	57.42%	70,833.33	0.00	0.00	0.00%	
45520		Circuit Court Clerk	190,000.00	(77,733.17)	40.91%	15,833.33	0.00	0.00	0.00%	
45540		General Sessions Court Clerk	390,000.00	(199,984.38)	51.28%	32,500.00	0.00	0.00	0.00%	
45550		Clerk And Master	125,000.00	(64,880.80)	51.90%	10,416.67	0.00	0.00	0.00%	
45560		Juvenile Court Clerk	30,000.00	(13,610.28)	45.37%	2,500.00	0.00	0.00	0.00%	
45580		Register of Deeds	280,000.00	(181,729.46)	64.90%	23,333.33	0.00	0.00	0.00%	
45590		Sheriff	20,000.00	(9,808.31)	49.04%	1,666.67	0.00	0.00	0.00%	

101	Account	Description	Year-To-Date		% of Budget	Month-To-Date		% of Avg
			Budget Estimate	Actual		Estimate Avg/Mth	Actual	
	45610	Trustee	1,098,000.00	(932,137.79)	84.89%	91,500.00	0.00	0.00%
	46110	Juvenile Services Program	5,000.00	0.00	0.00%	416.67	0.00	0.00%
	46140	Aging Programs	11,562.00	(6,605.00)	57.13%	963.50	0.00	0.00%
	46210	Law Enforcement Training Programs	40,800.00	(37,600.00)	92.16%	3,400.00	0.00	0.00%
	46310	Health Department Programs	331,449.00	(135,996.66)	41.03%	27,620.75	0.00	0.00%
	46430	Litter Program	52,700.00	0.00	0.00%	4,391.67	0.00	0.00%
	46835	Vehicle Certificate Of Title Fees	10,000.00	(6,142.50)	61.43%	833.33	0.00	0.00%
	46852	State Revenue Sharing -	50,000.00	(35,950.90)	71.90%	4,166.67	0.00	0.00%
	46855	State Shared Sports Gaming Privilege	0.00	(51,281.15)	0.00%	0.00	0.00	0.00%
	46915	Contracted Prisoner Board	730,000.00	(426,605.00)	58.44%	60,833.33	0.00	0.00%
	46960	Registrar's Salary Supplement	15,000.00	(7,582.00)	50.55%	1,250.00	0.00	0.00%
	46980	Other State Grants	1,346,987.26	(1,261,683.33)	93.67%	112,248.94	0.00	0.00%
	46990	Other State Revenues	17,700.00	(15,393.37)	86.97%	1,475.00	0.00	0.00%
	47180	Community Development	4,250.00	(4,250.00)	100.00%	354.17	0.00	0.00%
	47220	Civil Defense Reimbursement	70,964.00	(43,333.84)	61.06%	5,913.67	0.00	0.00%
	47235	Homeland Security Grants	36,000.00	0.00	0.00%	3,000.00	0.00	0.00%
	47240	Medicaid	150,000.00	(89,275.50)	59.52%	12,500.00	0.00	0.00%
	47590	Other Federal Through State	2,117,512.00	(742,868.91)	35.08%	176,459.33	0.00	0.00%
	47715	Tax Credit Bond Rebate	484,368.00	(243,999.02)	50.37%	40,364.00	0.00	0.00%
	47905	American Rescue Plan Act Grant #10	30,482.11	0.00	0.00%	2,540.18	0.00	0.00%
	47990	Other Direct Federal Revenue	80,390.00	(41,768.13)	51.96%	6,699.17	0.00	0.00%
	48130	Contributions	161,937.00	(82,640.00)	51.03%	13,494.75	0.00	0.00%
	48610	Donations	8,558.03	(10,018.47)	117.07%	713.17	0.00	0.00%
	48990	Other	0.00	(5,085.76)	0.00%	0.00	0.00	0.00%
	48991	Opioid Settlement Funds - Past	0.00	(137,376.58)	0.00%	0.00	0.00	0.00%
	49700	Insurance Recovery	161,479.53	(116,802.71)	72.33%	13,456.63	0.00	0.00%
	49800	Transfers In	393,300.00	0.00	0.00%	32,775.00	0.00	0.00%
		Total Revenues	32,167,877.87	(23,408,729.30)	72.77%	2,680,656.49	0.00	0.00%
		Expenditures						
	51100	County Commission	(344,385.00)	245,574.65	71.31%	(28,698.75)	0.00	0.00%
	51210	Board Of Equalization	(3,000.00)	0.00	0.00%	(250.00)	0.00	0.00%
	51300	County Mayor/Executive	(438,451.00)	358,685.47	81.81%	(36,537.58)	0.00	0.00%
	51500	Election Commission	(414,613.00)	287,460.90	69.33%	(34,551.08)	0.00	0.00%
	51600	Register Of Deeds	(400,161.00)	303,611.81	75.87%	(33,346.75)	0.00	0.00%
	51750	Zoning Compliance	(160,598.00)	114,116.84	71.06%	(13,383.17)	0.00	0.00%
	51800	County Buildings	(1,170,529.63)	996,265.24	85.11%	(97,544.14)	0.00	0.00%
	51810	Maintenance Garage	(544,748.00)	367,891.26	67.53%	(45,395.67)	2,000.00	4.41%
	51910	Preservation Of Records	(10,500.00)	4,942.80	47.07%	(875.00)	0.00	0.00%

101	Account	Description	Year-To-Date		% of Budget	Month-To-Date		% of Avg
			Budget Estimate	Actual		Estimate Avg/Mth	Actual	
	General							
52100	Accounting And Budgeting		(1,122,100.00)	802,207.78	71.49%	(93,508.33)	0.00	0.00%
52300	Property Assessor's Office		(732,041.00)	510,196.21	69.70%	(61,003.42)	0.00	0.00%
52400	County Trustee's Office		(385,040.63)	297,346.34	77.22%	(32,086.72)	0.00	0.00%
52500	County Clerk's Office		(1,033,931.00)	782,020.73	75.64%	(86,160.92)	0.00	0.00%
52600	Information Technology		(129,675.00)	104,092.74	80.27%	(10,806.25)	0.00	0.00%
52900	Other Finance		(654,251.00)	458,675.64	70.11%	(54,520.92)	983.00	1.80%
53100	Circuit Court		(1,003,801.32)	749,509.38	74.67%	(83,650.11)	0.00	0.00%
53300	General Sessions Court		(339,705.13)	262,079.06	77.15%	(28,308.76)	200.00	0.71%
53330	Drug Court		(30,150.00)	10,724.21	35.57%	(2,512.50)	0.00	0.00%
53400	Chancery Court		(291,526.00)	211,247.45	72.46%	(24,293.83)	0.00	0.00%
53500	Juvenile Court		(441,178.87)	283,737.17	64.31%	(36,764.91)	0.00	0.00%
53900	Other Administration Of Justice		(12,500.00)	900.00	7.20%	(1,041.67)	0.00	0.00%
53930	Victim Assistance Programs		(103,757.00)	60,450.24	58.26%	(8,646.42)	0.00	0.00%
54110	Sheriff's Department		(8,061,176.40)	5,619,493.42	69.71%	(671,764.70)	0.00	0.00%
54140	Wheel Tax Officer		(20,357.00)	13,738.48	67.49%	(1,696.42)	0.00	0.00%
54160	Administration Of The Sexual Offender		(15,000.00)	4,800.00	32.00%	(1,250.00)	0.00	0.00%
54210	Jail		(4,038,988.73)	3,152,693.83	78.06%	(336,582.39)	0.00	0.00%
54220	Workhouse		(58,078.27)	37,061.83	63.81%	(4,839.86)	131.09	2.71%
54410	Civil Defense		(146,470.00)	84,335.31	57.58%	(12,205.83)	0.00	0.00%
54510	Building Inspection		(148,075.00)	107,687.94	72.73%	(12,339.58)	0.00	0.00%
54710	Public Safety Grants Program		(36,000.00)	18,156.00	50.43%	(3,000.00)	0.00	0.00%
54900	Other Public Safety		(937,718.00)	703,288.50	75.00%	(78,143.17)	0.00	0.00%
55110	Local Health Center		(417,095.00)	228,795.96	54.85%	(34,757.92)	0.00	0.00%
55120	Rabies And Animal Control		(147,531.00)	60,042.27	40.70%	(12,294.25)	0.00	0.00%
55130	Ambulance Service		(7,232,721.00)	5,292,667.75	73.18%	(602,726.75)	0.00	0.00%
55720	Sanitation Education/Information		(81,640.00)	54,938.89	67.29%	(6,803.33)	0.00	0.00%
55900	Dept. Of Environment		(201,721.04)	135,857.28	67.35%	(16,810.09)	0.00	0.00%
56300	Senior Citizens Assistance		(306,026.49)	195,251.63	63.80%	(25,502.21)	0.00	0.00%
56500	Libraries		(698,323.23)	532,337.74	76.23%	(58,193.60)	359.39	0.62%
57100	Agricultural Extension Service		(199,551.00)	77,824.31	39.00%	(16,629.25)	276.04	1.66%
57500	Soil Conservation		(100,488.00)	66,766.00	66.44%	(8,374.00)	0.00	0.00%
58110	Tourism		(495,593.11)	333,908.21	67.38%	(41,299.43)	0.00	0.00%
58300	Veterans' Services		(50,940.00)	37,569.37	73.75%	(4,245.00)	0.00	0.00%
58500	Contributions To Other Agencies		(1,223,591.00)	920,318.25	75.21%	(101,965.92)	0.00	0.00%
99100	Transfers Out		(950,950.55)	637,321.99	67.02%	(79,245.88)	0.00	0.00%
Total	Expenditures		(35,334,677.40)	25,526,590.88	72.24%	(2,944,556.45)	3,949.52	0.13%
Total	101	General	(3,166,799.53)	2,117,861.58	66.88%	(263,899.96)	3,949.52	1.50%

Account	Description	Year-To-Date		Estimate Avg/Mth	Month-To-Date		% of Avg
		Budget Estimate	Actual		% of Budget	Actual	
112	Courthouse & Jail Maintenance						
Revenues							
40266	Litigation Tax-Jail, Wrkhs,	40,000.00	(29,098.65)	3,333.33	0.00	0.00%	
	Total Revenues	40,000.00	(29,098.65)	3,333.33	0.00	0.00%	
Expenditures							
52900	Other Finance	(1,000.00)	338.13	(83.33)	0.00	0.00%	
	Total Expenditures	(1,000.00)	338.13	(83.33)	0.00	0.00%	
Total 112	Courthouse & Jail Maintenance	39,000.00	(28,760.52)	3,250.00	0.00	0.00%	

Account	Description	Year-To-Date		% of Budget	Month-To-Date		% of Avg
		Budget Estimate	Actual		Estimate Avg/Mth	Actual	
114	Law Library						
Revenues							
40260	Litigation Tax - Special Purpose	11,868.00	(7,215.91)	60.80%	989.00	0.00	0.00%
49800	Transfers In	20,000.00	0.00	0.00%	1,666.67	0.00	0.00%
	Total Revenues	31,868.00	(7,215.91)	22.64%	2,655.67	0.00	0.00%
Expenditures							
52900	Other Finance	(138.00)	83.42	60.45%	(11.50)	0.00	0.00%
54210	Jail	(13,200.00)	11,730.00	88.86%	(1,100.00)	0.00	0.00%
	Total Expenditures	(13,338.00)	11,813.42	88.57%	(1,111.50)	0.00	0.00%
Total 114	Law Library	18,530.00	4,597.51	-24.81%	1,544.17	0.00	0.00%

Account	Description	Year-To-Date		Month-To-Date		% of Avg
		Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	
116	Solid Waste/Sanitation					
Revenues						
40110	Current Property Tax	2,179,224.00	(2,005,641.05)	92.03%	181,602.00	0.00
40120	Trustee's Collections - Prior Year	51,514.00	(29,776.79)	57.80%	4,292.83	0.00
40125	Trustee's Collections - Bankruptcy	0.00	(559.62)	0.00%	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	40,000.00	(14,226.62)	35.57%	3,333.33	0.00
40140	Interest And Penalty	10,000.00	(3,594.24)	35.94%	833.33	0.00
40150	Pick-Up Taxes	2,500.00	(1,365.34)	54.61%	208.33	0.00
40162	Payments In Lieu Of Taxes-Local	500.00	0.00	0.00%	41.67	0.00
40320	Bank Excise Tax	2,500.00	0.00	0.00%	208.33	0.00
44145	Sale Of Recycled Materials	140,000.00	56,863.76	-40.62%	11,666.67	0.00
49800	Transfers In	666,000.00	(650,000.00)	97.60%	55,500.00	0.00
Total	Revenues	3,092,238.00	(2,648,299.90)	85.64%	257,686.50	0.00
Expenditures						
55731	Waste Pickup	(2,438,817.00)	1,668,047.68	68.40%	(203,234.75)	250.00
Total	Expenditures	(2,438,817.00)	1,668,047.68	68.40%	(203,234.75)	250.00
Total	116	653,421.00	(980,252.22)	150.02%	54,451.75	250.00
						-0.46%

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	245,582.55	(243,322.97)	99.08%	20,465.21	0.00	0.00%
	Total Revenues	245,582.55	(243,322.97)	99.08%	20,465.21	0.00	0.00%
Expenditures							
58400	Other Charges	(243,322.97)	243,322.97	100.00%	(20,276.91)	0.00	0.00%
99100	Transfers Out	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Expenditures	(243,322.97)	243,322.97	100.00%	(20,276.91)	0.00	0.00%
Total 121	Special Purpose - TN Opioid Abatement	2,259.58	0.00	0.00%	188.30	0.00	0.00%

Account	Description	Year-To-Date		% of Budget	Month-To-Date		% of Avg
		Budget Estimate	Actual		Estimate Avg/Mth	Actual	
122	Drug Control						
Revenues							
42140	Drug Control Fines - Circuit Court	7,000.00	(1,292.45)	18.46%	583.33	0.00	0.00%
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	(5,691.45)	56.91%	833.33	0.00	0.00%
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	(8,020.35)	29.71%	2,250.00	0.00	0.00%
Expenditures							
54150	Drug Enforcement	(38,400.00)	21,063.09	54.85%	(3,200.00)	0.00	0.00%
	Total Expenditures	(38,400.00)	21,063.09	54.85%	(3,200.00)	0.00	0.00%
Total 122	Drug Control	(11,400.00)	13,042.74	114.41%	(950.00)	0.00	0.00%

127	American Rescue Plan Act Grant	Account	Description	Year-To-Date		% of Budget	Month-To-Date		% of Avg
				Budget Estimate	Actual		Estimate Avg/Mth	Actual	
Revenues									
47409		American Rescue Plan Act Grant -		0.00	0.00%	430,666.67	0.00	0.00%	
		Total	Revenues	0.00	0.00%	430,666.67	0.00	0.00%	
Expenditures									
58831		American Rescue Plan Act Grant #1		2,755,103.20	80.06%	(286,777.78)	0.00	0.00%	
58836		American Rescue Plan Act Grant -		134,926.88	2.71%	(415,166.67)	0.00	0.00%	
91401		American Rescue Plan Act Grant #1		150.00	0.36%	(3,456.52)	0.00	0.00%	
91402		American Rescue Plan Act Grant #1		80,750.00	93.95%	(7,162.50)	0.00	0.00%	
		Total	Expenditures	2,970,930.08	34.74%	(712,563.47)	0.00	0.00%	
Total	127	American Rescue Plan Act Grant		2,970,930.08	87.83%	(281,896.80)	0.00	0.00%	

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Jefferson County Finance
 Summary Financial Statement by Sub-Fund
 April 2024

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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/PPP	852,002.00	(356,167.50)	41.80%	71,000.17	0.00	0.00%	
	Total Revenues	856,002.00	(357,752.57)	41.79%	71,333.50	0.00	0.00%	
Expenditures								
52900	Other Finance	(9,500.00)	3,596.78	37.86%	(791.67)	0.00	0.00%	
	Total Expenditures	(9,500.00)	3,596.78	37.86%	(791.67)	0.00	0.00%	
Total 128	Other Special Revenue Fund	846,502.00	(354,155.79)	41.84%	70,541.83	0.00	0.00%	

Account	Description	Year-To-Date		Month-To-Date		% of Avg
		Budget Estimate	Actual	Estimate Avg/Mth	Actual	
131	Highway/Public Works					
Revenues						
40110	Current Property Tax	2,860,232.00	(2,631,782.44)	238,352.67	0.00	0.00%
40120	Trustee's Collections - Prior Year	68,685.00	(41,229.18)	5,723.75	0.00	0.00%
40125	Trustee's Collections - Bankruptcy	0.00	(747.29)	0.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	55,790.00	(19,698.39)	4,649.17	0.00	0.00%
40140	Interest And Penalty	13,600.00	(4,976.13)	1,133.33	0.00	0.00%
40150	Pick-Up Taxes	3,000.00	(1,792.06)	250.00	0.00	0.00%
40162	Payments In Lieu Of Taxes-Local	5,765.00	0.00	480.42	0.00	0.00%
40320	Bank Excise Tax	2,000.00	0.00	166.67	0.00	0.00%
43190	Other General Service Charges	55,000.00	(48,534.00)	4,583.33	0.00	0.00%
46420	State Aid Program	350,000.00	(569,579.04)	29,166.67	0.00	0.00%
46920	Gasoline And Motor Fuel Tax	1,596,658.00	(1,477,512.71)	133,054.83	0.00	0.00%
46930	Petroleum Special Tax	35,650.00	(21,135.34)	2,970.83	0.00	0.00%
49700	Insurance Recovery	4,750.00	(8,499.90)	395.83	0.00	0.00%
	Total Revenues	5,051,130.00	(4,825,486.48)	420,927.50	0.00	0.00%
Expenditures						
61000	Administration	(329,745.00)	239,317.83	(27,478.75)	0.00	0.00%
62000	Highway And Bridge Maintenance	(2,802,668.00)	1,928,737.79	(233,555.67)	0.00	0.00%
63100	Operation And Maintenance Of	(1,223,872.00)	824,524.16	(101,989.33)	(19,510.00)	-19.13%
63400	Quarry Operations	(933,330.00)	461,276.32	(77,777.50)	0.00	0.00%
63500	Asphalt Plant Operations	(32,600.00)	19,672.31	(2,716.67)	0.00	0.00%
65000	Other Charges	(139,301.00)	133,285.03	(11,608.42)	0.00	0.00%
66000	Employee Benefits	(121,149.00)	121,149.00	(10,095.75)	0.00	0.00%
68000	Capital Outlay	(91,662.00)	28,000.00	(7,638.50)	0.00	0.00%
	Total Expenditures	(5,674,327.00)	3,755,962.44	(472,860.58)	(19,510.00)	-4.13%
Total	131 Highway/Public Works	(623,197.00)	(1,069,524.04)	(51,933.08)	(19,510.00)	-37.57%

141	Account	Description	Year-To-Date		Month-To-Date		% of Budget	Estimate Avg/Mth	Actual	% of Avg
			Budget Estimate	Actual	Actual	Actual				
Revenues										
40110	Current Property Tax	11,152,979.00	(10,143,877.33)	90.95%	929,414.92	0.00	0.00%	0.00	0.00%	
40120	Trustee's Collections - Prior Year	227,610.00	(185,182.21)	81.36%	18,967.50	0.00	0.00%	0.00	0.00%	
40125	Trustee's Collections - Bankruptcy	0.00	(3,041.06)	0.00%	0.00	0.00	0.00%	0.00	0.00%	
40130	Cir Clk/Clk & Master Collections-Pr Yr	341,415.00	(88,642.81)	25.96%	28,451.25	0.00	0.00%	0.00	0.00%	
40140	Interest And Penalty	50,000.00	(22,388.29)	44.78%	4,166.67	0.00	0.00%	0.00	0.00%	
40150	Pick-Up Taxes	10,000.00	(6,912.13)	69.12%	833.33	0.00	0.00%	0.00	0.00%	
40161	Payments In Lieu Of Taxes - T. V. A.	13,000.00	(7,756.41)	59.66%	1,083.33	0.00	0.00%	0.00	0.00%	
40162	Payments In Lieu Of Taxes-Local	15,000.00	0.00	0.00%	1,250.00	0.00	0.00%	0.00	0.00%	
40210	Local Option Sales Tax	7,721,436.00	(5,666,601.62)	73.39%	643,453.00	0.00	0.00%	0.00	0.00%	
40275	Local Option Mixed Drink Taxes	30,000.00	(13,705.73)	45.69%	2,500.00	0.00	0.00%	0.00	0.00%	
40320	Bank Excise Tax	25,000.00	0.00	0.00%	2,083.33	0.00	0.00%	0.00	0.00%	
41110	Marriage Licenses	2,400.00	(988.00)	41.17%	200.00	0.00	0.00%	0.00	0.00%	
43570	Receipts From Individual Schools	40,000.00	(61,869.76)	154.67%	3,333.33	0.00	0.00%	0.00	0.00%	
43581	Community Service Fees - Children	185,000.00	(126,409.86)	68.33%	15,416.67	0.00	0.00%	0.00	0.00%	
44145	Sale Of Recycled Materials	0.00	(234.00)	0.00%	0.00	0.00	0.00%	0.00	0.00%	
44170	Miscellaneous Refunds	0.00	(7,000.49)	0.00%	0.00	0.00	0.00%	0.00	0.00%	
44540	Sale Of Property	0.00	(501.00)	0.00%	0.00	0.00	0.00%	0.00	0.00%	
44560	Damages Recovered From Individuals	0.00	(158.31)	0.00%	0.00	0.00	0.00%	0.00	0.00%	
44570	Contributions & Gifts	0.00	(540.00)	0.00%	0.00	0.00	0.00%	0.00	0.00%	
44990	Other Local Revenues	500.00	0.00	0.00%	41.67	0.00	0.00%	0.00	0.00%	
46510	Tennessee Investment in Student	47,164,250.00	(35,254,260.62)	74.75%	3,930,354.17	0.00	0.00%	0.00	0.00%	
46515	Early Childhood Education	860,713.24	(339,354.63)	39.43%	71,726.10	0.00	0.00%	0.00	0.00%	
46590	Other State Education Funds	0.00	(315,299.33)	0.00%	0.00	0.00	0.00%	0.00	0.00%	
46610	Career Ladder Program	33,000.00	(25,400.29)	76.97%	2,750.00	0.00	0.00%	0.00	0.00%	
46790	Other Vocational	2,759,625.36	(644,185.73)	23.34%	229,968.78	0.00	0.00%	0.00	0.00%	
46830	Beer Tax	18,500.00	(10,128.93)	54.75%	1,541.67	0.00	0.00%	0.00	0.00%	
46840	Alcoholic Beverage Tax	85,000.00	(70,208.16)	82.60%	7,083.33	0.00	0.00%	0.00	0.00%	
46851	State Revenue Sharing - T.V.A.	1,006,000.00	(581,980.82)	57.85%	83,833.33	0.00	0.00%	0.00	0.00%	
46980	Other State Grants	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00	0.00%	
46981	Safe Schools Grant	278,918.06	(35,406.99)	12.69%	23,243.17	0.00	0.00%	0.00	0.00%	
46990	Other State Revenues	0.00	(84,501.87)	0.00%	0.00	0.00	0.00%	0.00	0.00%	
47143	Education Of The Handicapped Act	20,000.00	0.00	0.00%	1,666.67	0.00	0.00%	0.00	0.00%	
47640	ROTC Reimbursement	73,000.00	(42,068.10)	57.63%	6,083.33	0.00	0.00%	0.00	0.00%	
48130	Contributions	110,739.00	0.00	0.00%	9,228.25	0.00	0.00%	0.00	0.00%	
48610	Donations	3,150.00	(3,150.00)	100.00%	262.50	0.00	0.00%	0.00	0.00%	
48990	Other	80,000.00	(123,630.08)	154.54%	6,666.67	0.00	0.00%	0.00	0.00%	
49700	Insurance Recovery	62,076.25	(66,700.85)	107.45%	5,173.02	0.00	0.00%	0.00	0.00%	

Account	Description	Year-To-Date		Month-To-Date		% of Avg
		Budget Estimate	Actual	Estimate Avg/Mth	Actual	
141	General Purpose School	101,100.00	0.00	8,425.00	0.00	0.00%
49800	Transfers In					
	Total Revenues	72,470,411.91	(53,932,085.41)	6,039,200.99	0.00	0.00%
	Expenditures					
71100	Regular Instruction Program	(33,821,189.22)	19,166,411.44	(2,818,432.44)	16,353.75	0.58%
71150	Alternative Instruction Program	(136,054.00)	78,281.66	(11,337.83)	0.00	0.00%
71200	Special Education Program	(4,074,195.39)	2,302,648.19	(339,516.28)	0.00	0.00%
71300	Career and Technical Education	(5,095,512.72)	2,106,091.29	(424,626.06)	0.00	0.00%
72110	Attendance	(369,958.00)	236,010.22	(30,829.83)	0.00	0.00%
72120	Health Services	(1,029,447.00)	486,807.02	(85,787.25)	0.00	0.00%
72130	Other Student Support	(2,790,141.06)	1,540,771.06	(232,511.76)	4,907.00	2.11%
72210	Regular Instruction Program	(2,297,657.00)	1,069,814.89	(191,471.42)	0.00	0.00%
72215	Alternative Instruction Program	(43,651.00)	28,697.20	(3,637.58)	0.00	0.00%
72220	Special Education Program	(720,731.85)	450,683.31	(60,060.99)	0.00	0.00%
72230	Career and Technical Education	(368,156.65)	256,525.95	(30,679.72)	1,800.00	5.87%
72250	Education Technology	(1,496,189.19)	1,043,143.52	(124,682.43)	3,512.98	2.82%
72310	Board Of Education	(910,425.00)	702,576.17	(75,868.75)	0.00	0.00%
72320	Office Of The Superintendent	(337,909.00)	229,477.89	(28,159.08)	901.73	3.20%
72410	Office Of The Principal	(4,342,877.00)	2,831,303.40	(361,906.42)	2,475.63	0.68%
72510	Fiscal Services	(648,339.00)	648,339.00	(54,028.25)	0.00	0.00%
72520	Human Services/Personnel	(185,311.00)	130,189.39	(15,442.58)	0.00	0.00%
72610	Operation and Maintenance of Plant	(5,313,571.58)	3,844,570.79	(442,797.63)	5,323.69	1.20%
72620	Maintenance Of Plant	(2,000,393.00)	1,434,081.03	(166,699.42)	0.00	0.00%
72710	Transportation	(3,423,407.78)	2,066,660.26	(285,283.98)	184.58	0.06%
73100	Food Service	0.00	0.00	0.00	0.00	0.00%
73300	Community Services	(422,128.27)	252,503.27	(35,177.36)	0.00	0.00%
73400	Early Childhood Education	(879,344.00)	481,177.21	(73,278.67)	0.00	0.00%
76100	Regular Capital Outlay	(1,600,446.94)	744,251.75	(133,370.58)	0.00	0.00%
91300	Education Capital Projects	0.00	3,646,949.00	0.00	0.00	0.00%
99100	Transfers Out	(3,745,413.00)	40,000.00	(312,117.75)	0.00	0.00%
	Total Expenditures	(76,052,448.65)	45,817,964.91	(6,337,704.05)	35,459.36	0.56%
Total 141	General Purpose School	(3,582,036.74)	(8,114,120.50)	(298,503.06)	35,459.36	11.88%

142	School Federal Projects	Account	Description	Year-To-Date		% of Budget	Estimate Avg/Mth	Month-To-Date		% of Avg
				Budget Estimate	Actual			Actual	Actual	
Revenues										
44146		E-Rate Funding	0.00	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%	0.00%
47131		Vocational Program Improvement	146,639.05	(91,611.78)	62.47%	12,219.92	(3,812.30)	0.00	0.00%	31.20%
47141		Esea Title I	2,773,207.26	(1,036,161.51)	37.36%	231,100.61	(234,230.74)	0.00	0.00%	101.35%
47143		Education Of The Handicapped Act	1,970,492.07	(722,333.73)	36.66%	164,207.67	(134,604.48)	0.00	0.00%	81.97%
47145		Special Education Preschool Grants	81,824.31	(27,379.68)	33.46%	6,818.69	(6,162.43)	0.00	0.00%	90.38%
47146		English Language Acquisition Grants	48,094.18	(11,734.36)	24.40%	4,007.85	(5,088.70)	0.00	0.00%	126.97%
47189		Title II	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00%
47301		COVID-19 Grant #1	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00%
47307		CARES Grant #7	15,295.00	0.00	0.00%	1,274.58	0.00	0.00	0.00%	0.00%
47309		Literacy Network (Training Stipend)	12,000.00	(21,000.00)	175.00%	1,000.00	0.00	0.00	0.00%	0.00%
47313		In-Active	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00%
47314		School Federal Projects - ESSER 3.0	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00%
47315		Federal Project ESSER Planning	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00%
47401		American Rescue Plan Act Grant -	4,936,184.47	(2,109,621.88)	42.74%	411,348.71	(380,586.34)	0.00	0.00%	92.52%
47402		American Rescue Plan Act Grant #2	18,526.11	(18,383.08)	99.23%	1,543.84	0.00	0.00	0.00%	0.00%
47403		American Rescue Plan Act Grant #3	4,109.78	(314.50)	7.65%	342.48	0.00	0.00	0.00%	0.00%
47404		American Rescue Plan Act Grant #4	31,398.79	(10,692.84)	34.05%	2,616.57	(1,461.59)	0.00	0.00%	55.86%
47590		Other Federal Through State	97,513.88	(38,380.66)	39.36%	8,126.16	(7,716.72)	0.00	0.00%	94.96%
49800		Transfers In	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00%
Total Revenues			10,135,284.90	(4,087,614.02)	40.33%	844,607.08	(773,663.30)	0.00	91.60%	
Expenditures										
71000		Instruction	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00%
71100		Regular Instruction Program	(3,741,553.99)	1,780,629.51	47.59%	(311,796.17)	290,200.06	0.00	0.00%	93.07%
71200		Special Education Program	(1,441,681.20)	687,872.08	47.71%	(120,140.10)	111,842.01	0.00	0.00%	93.09%
71300		Career and Technical Education	(107,980.35)	89,569.93	82.95%	(8,998.36)	11,919.64	0.00	0.00%	132.46%
72120		Health Services	(500.00)	500.00	100.00%	(41.67)	0.00	0.00	0.00%	0.00%
72130		Other Student Support	(1,052,066.97)	548,094.92	52.10%	(87,672.25)	86,630.29	0.00	0.00%	98.81%
72210		Regular Instruction Program	(480,929.30)	223,010.56	46.37%	(40,077.44)	24,977.34	0.00	0.00%	62.32%
72220		Special Education Program	(515,682.04)	232,121.65	45.01%	(42,973.50)	26,167.71	0.00	0.00%	60.89%
72230		Career and Technical Education	(4,000.00)	1,394.07	34.85%	(333.33)	0.00	0.00	0.00%	0.00%
72250		Education Technology	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00%
72510		Fiscal Services	(15,295.00)	0.00	0.00%	(1,274.58)	0.00	0.00	0.00%	0.00%
72610		Operation and Maintenance of Plant	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00%
72710		Transportation	(84,222.80)	40,839.51	48.49%	(7,018.57)	6,234.91	0.00	0.00%	88.83%
73100		Food Service	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00%
73300		Community Services	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00%

Template Name: JM - BOE Monthly
 Created by: LGC

Jefferson County Finance
 Summary Financial Statement
 February 2024

User: Bryant Opeil
 Date/Time: 4/2/2024 11:58 AM

Account	Description	Budget Estimate		Year-To-Date		% of Budget	Estimate Avg/Mth	Month-To-Date		% of Avg
				Actual				Actual		
142	School Federal Projects									
76100	Regular Capital Outlay	(2,475,346.33)	1,965,233.95	79.39%	(206,278.86)	8,278.00	4.01%			
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)	5,569,266.18	54.95%	(844,607.08)	566,249.96	67.04%			
Total	School Federal Projects	0.00	1,481,652.16	100.00%	0.00	(207,413.34)	0.00%			

Template Name: Balance Sheet
Created by: LGC

Jefferson County Finance
Balance Sheet Summarized
February 2024 2024

User: Bryant Opell
Date/Time: 4/2/2024 11:58 AM

Fund: No Current Control Account Activity

Account Number	Account Description	Ending Balance
	No Current Control Account Activity	0.00
Total		0.00
Total		0.00

Fund Totals: No Current Control Account Activity

Template Name: Balance Sheet
 Created by: LGC

Jefferson County Finance
 Balance Sheet Summarized
 February 2024

User: Bryant Oneil
 Date/Time: 4/2/2024 11:58 AM

Fund: 142	Account Number	Account Description	Ending Balance
		School Federal Projects	
11140		Cash With Trustee	2,207,151.18
11410		Accounts Receivable	0.00
11430		Due From Other Governments	0.00
11440		Due From Other Funds	3,957.42
14100		Estimated Revenues	10,123,284.90
14200		Unliquidated Encumbrances (Control)	542,501.37
14500		Expenditures - Current Year (Control)	5,026,764.81
14600		Exp Chgd To Reserve For Prior Yrs Enc	150.00
	Total Assets		17,903,809.68
	Total Assets and Deferred Outflows of Resources		17,903,809.68
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	(25,709.37)
21340		Employee Insurance Deductions	(4,948.85)
21341		Aflac	(1,313.84)
21342		Health Insurance	(111,498.80)
21343		Aflac	(21.97)
21344		Usable	(4,285.10)
21345		Unum	0.00
21350		Volic Annuity	(20.00)
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	0.00
21360		Garnishments And Levies	(620.00)
21390		Professional Dues	0.00
21392		Direct Deposit	141.75
21500		Due To Other Funds	(1,122.54)
28100		Appropriations (Control)	(10,123,284.90)
28500		Revenues (Control)	(4,087,614.02)
	Total Liabilities		(14,360,862.64)
34110		Encumbrances - Current Year	(542,501.37)
34120		Encumbrances - Prior Year	0.00
34555		Restricted For Education	(445.67)
34655		Committed For Education	(3,000,000.00)
39000		Unassigned	0.00
	Total Equities		(3,542,947.04)
	Total Liabilities, Deferred Inflows of Resources, and Fund Balances		(17,903,809.68)
	Fund Totals: 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	(288,104.10)	52,083.33	0.00	0.00%
43522	Lunch Payments - Adults	50,000.00	(16,994.40)	4,166.67	0.00	0.00%
43523	Income From Breakfast	135,300.00	(64,129.80)	11,275.00	0.00	0.00%
43525	A La Carte Sales	390,000.00	(294,556.00)	32,500.00	73.00	-0.22%
43990	Other Charges For Services	5,300.00	(3,192.36)	441.67	0.00	0.00%
44110	Interest Earned	6,600.00	(5,070.35)	550.00	0.00	0.00%
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	(1,739,245.35)	216,666.67	0.00	0.00%
47112	USDA - Commodities	337,900.00	0.00	28,158.33	0.00	0.00%
47113	Breakfast	696,003.00	(532,605.67)	58,000.25	0.00	0.00%
47114	USDA - Other	0.00	(207,581.75)	0.00	0.00	0.00%
	Total Revenues	4,906,448.49	(3,151,479.78)	408,870.71	73.00	-0.02%
Expenditures						
73100	Food Service	(5,606,684.49)	4,266,171.89	(467,223.71)	0.00	0.00%
99100	Transfers Out	(110,739.00)	110,739.00	(9,228.25)	0.00	0.00%
	Total Expenditures	(5,717,423.49)	4,376,910.89	(476,451.96)	0.00	0.00%
Total 143	Central Cafeteria	(810,975.00)	1,225,431.11	(67,581.25)	73.00	0.11%

151	Account	Description	Year-To-Date		% of Budget	Month-To-Date		% of Avg
			Budget Estimate	Actual		Estimate Avg/Mth	Actual	
Revenues								
40110	Current Property Tax		2,179,224.00	(2,003,662.04)	91.94%	181,602.00	0.00	0.00%
40120	Trustee's Collections - Prior Year		57,670.00	(36,648.22)	63.55%	4,805.83	0.00	0.00%
40125	Trustee's Collections - Bankruptcy		0.00	(600.72)	0.00%	0.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr		50,369.00	(17,509.71)	34.76%	4,197.42	0.00	0.00%
40140	Interest And Penalty		11,737.00	(4,422.32)	37.68%	978.08	0.00	0.00%
40150	Pick-Up Taxes		1,000.00	(1,365.33)	136.53%	83.33	0.00	0.00%
40162	Payments In Lieu Of Taxes-Local		5,000.00	0.00	0.00%	416.67	0.00	0.00%
40210	Local Option Sales Tax		2,069,488.00	(1,603,379.78)	77.48%	172,457.33	0.00	0.00%
40240	Wheel Tax		2,300,000.00	(1,488,144.17)	64.70%	191,666.67	0.00	0.00%
40285	Adequate Facilities/Development Tax		350,000.00	(659,117.00)	188.32%	29,166.67	0.00	0.00%
40320	Bank Excise Tax		5,000.00	0.00	0.00%	416.67	0.00	0.00%
44110	Interest Earned		225,000.00	(2,721,772.75)	1,209.68%	18,750.00	0.00	0.00%
44990	Other Local Revenues		931,375.00	(191,687.50)	20.58%	77,614.58	0.00	0.00%
47715	Tax Credit Bond Rebate		442,656.00	(221,647.47)	50.07%	36,888.00	0.00	0.00%
49800	Transfers In		484,368.00	(243,999.02)	50.37%	40,364.00	0.00	0.00%
	Total Revenues		9,112,887.00	(9,193,956.03)	100.89%	759,407.25	0.00	0.00%
Expenditures								
82110	General Government		(550,000.00)	0.00	0.00%	(45,833.33)	0.00	0.00%
82130	Education		(1,945,740.00)	651,296.05	33.47%	(162,145.00)	0.00	0.00%
82210	General Government		(381,375.00)	190,687.50	50.00%	(31,781.25)	0.00	0.00%
82230	Education		(2,646,552.00)	1,236,571.70	46.72%	(220,546.00)	0.00	0.00%
82310	General Government		(151,009.00)	119,560.81	79.17%	(12,584.08)	0.00	0.00%
99100	Transfers Out		(500,000.00)	500,000.00	100.00%	(41,666.67)	0.00	0.00%
	Total Expenditures		(6,174,676.00)	2,698,116.06	43.70%	(514,556.33)	0.00	0.00%
Total	151	General Debt Service	2,938,211.00	(6,495,839.97)	221.08%	244,850.92	0.00	0.00%

171	Account	Description	Year-To-Date		Month-To-Date		% of Avg
			Budget Estimate	Actual	Estimate Avg/Mth	Actual	
Revenues							
40110	Current Property Tax		544,806.00	(500,911.40)	91.94%	45,400.50	0.00%
40120	Trustee's Collections - Prior Year		6,869.00	(9,162.01)	133.38%	572.42	0.00%
40125	Trustee's Collections - Bankruptcy		0.00	(150.17)	0.00%	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr		4,579.00	(4,377.41)	95.60%	381.58	0.00%
40140	Interest And Penalty		6,000.00	(1,105.54)	18.43%	500.00	0.00%
40150	Pick-Up Taxes		4,000.00	(341.34)	8.53%	333.33	0.00%
40162	Payments In Lieu Of Taxes-Local		2,000.00	0.00	0.00%	166.67	0.00%
40320	Bank Excise Tax		3,000.00	0.00	0.00%	250.00	0.00%
47316	CARES Grant - Health Dept Awnings		440,500.00	0.00	0.00%	36,708.33	0.00%
49500	Other Loan Proceeds		2,094,091.00	0.00	0.00%	174,507.58	0.00%
	Total Revenues		3,105,845.00	(516,047.87)	16.62%	258,820.42	0.00%
Expenditures							
91140	Public Health And Welfare Projects		(475,500.00)	255,639.07	53.76%	(39,625.00)	-21.45%
91190	Other General Government Projects		(212,726.00)	156,630.17	73.63%	(17,727.17)	0.00%
91200	Highway & Street Capital Projects		(262,020.00)	238,407.00	90.99%	(21,835.00)	0.00%
95100	Capital Projects Donated To School		(2,094,091.00)	0.00	0.00%	(174,507.58)	0.00%
	Total Expenditures		(3,044,337.00)	650,676.24	21.37%	(253,694.75)	-3.35%
Total 171	General Capital Projects		61,508.00	134,628.37	-218.88%	5,125.67	165.83%

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

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Account	Description	Year-To-Date		% of Budget	Estimate Avg/Mth	Month-To-Date		% of Avg
		Budget Estimate	Actual			Actual	Actual	
177	Education Capital Projects							
Revenues								
44170	Miscellaneous Refunds	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
48130	Contributions	2,094,091.00	0.00	0.00%	174,507.58	0.00	0.00	0.00%
49800	Transfers In	3,646,949.00	(3,646,949.00)	100.00%	303,912.42	0.00	0.00	0.00%
	Total Revenues	5,741,040.00	(3,646,949.00)	63.52%	478,420.00	0.00	0.00	0.00%
Expenditures								
76100	Regular Capital Outlay	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
91300	Education Capital Projects	(6,656,520.91)	5,941,040.00	89.25%	(554,710.08)	0.00	0.00	0.00%
	Total Expenditures	(6,656,520.91)	5,941,040.00	89.25%	(554,710.08)	0.00	0.00	0.00%
Total 177	Education Capital Projects	(915,480.91)	2,294,091.00	250.59%	(76,290.08)	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	
189	Other Capital Projects - CDBG							
Revenues								
47180	Community Development	863,300.00	(397,578.30)	46.05%	71,941.67	0.00	0.00%	
	Total Revenues	863,300.00	(397,578.30)	46.05%	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)	393,300.00	100.00%	(32,775.00)	0.00	0.00%	
	Total Expenditures	(863,300.00)	393,300.00	45.56%	(71,941.67)	0.00	0.00%	
Total	Other Capital Projects - CDBG	0.00	(4,278.30)	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 Industrl Waste Coll	800,000.00	(860,312.93)	107.54%	66,666.67	0.00	0.00%
43110	Tipping Fees	1,100,000.00	(579,341.83)	52.67%	91,666.67	0.00	0.00%
44110	Interest Earned	0.00	(51,652.56)	0.00%	0.00	0.00	0.00%
44120	Lease/Rentals/PPP	0.00	(4,500.00)	0.00%	0.00	0.00	0.00%
44145	Sale Of Recycled Materials	145,000.00	(241,584.19)	166.61%	12,083.33	0.00	0.00%
44170	Miscellaneous Refunds	45,000.00	(40,825.10)	90.72%	3,750.00	0.00	0.00%
46990	Other State Revenues	20,000.00	(19,784.02)	98.92%	1,666.67	0.00	0.00%
49200	Note Proceeds	2,175,000.00	(2,175,000.00)	100.00%	181,250.00	0.00	0.00%
49700	Insurance Recovery	203,400.00	0.00	0.00%	16,950.00	0.00	0.00%
	Total Revenues	4,488,400.00	(3,973,000.63)	88.52%	374,033.33	0.00	0.00%
Expenditures							
55754	Landfill Operation And Maintenance	(4,693,297.45)	4,019,157.25	85.64%	(391,108.12)	0.00	0.00%
	Total Expenditures	(4,693,297.45)	4,019,157.25	85.64%	(391,108.12)	0.00	0.00%
Total 207	Solid Waste Disposal	(204,897.45)	46,156.62	22.53%	(17,074.79)	0.00	0.00%

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264	Account	Description	Year-To-Date		Estimate Avg/Mth	Month-To-Date		% of Avg
			Budget Estimate	Actual		% of Budget	Actual	
Revenues								
43101		Self-Insurance	0.00	(299,578.77)	0.00	0.00	0.00	0.00%
44170		Miscellaneous Refunds	0.00	(1,521.00)	0.00	0.00	0.00	0.00%
		Total Revenues	0.00	(301,099.77)	0.00	0.00	0.00	0.00%
Expenditures								
72810		Central And Other	0.00	354,584.30	0.00	0.00	0.00	0.00%
		Total Expenditures	0.00	354,584.30	0.00	0.00	0.00	0.00%
Total	264	Employee Insurance No. 1	0.00	53,484.53	0.00	0.00	0.00	0.00%

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Account	Description	Year-To-Date		% of Budget	Estimate Avg/Mth	Month-To-Date		% of Avg
		Budget Estimate	Actual			Actual	Actual	
265	Employee Insurance No. 2							
Revenues								
43101	Self-Insurance	0.00	(123,968.39)	0.00%	0.00	0.00	0.00	0.00%
	Total Revenues	0.00	(123,968.39)	100.00%	0.00	0.00	0.00	0.00%
Expenditures								
58600	Employee Benefits	0.00	97,104.54	0.00%	0.00	0.00	0.00	0.00%
	Total Expenditures	0.00	97,104.54	100.00%	0.00	0.00	0.00	0.00%
Total 265	Employee Insurance No. 2	0.00	(26,863.85)	100.00%	0.00	0.00	0.00	0.00%

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351	Account	Description	Year-To-Date		Estimate Avg/Mth	Month-To-Date		
			Budget Estimate	Actual		% of Budget	Actual	% of Avg
	40210	Local Option Sales Tax	0.00	(5,788,737.29)	0.00	0.00	0.00	0.00%
		Total Revenues	0.00	(5,788,737.29)	0.00	0.00	0.00	0.00%
	52900	Other Finance	0.00	57,887.34	0.00	0.00	0.00	0.00%
	58700	Payments To Cities	0.00	5,730,849.95	0.00	0.00	0.00	0.00%
		Total Expenditures	0.00	5,788,737.29	0.00	0.00	0.00	0.00%
	Total	Cities - Sales Tax	0.00	0.00	0.00	0.00	0.00	0.00%

Account	Description	Year-To-Date		Estimate Avg/Mth	Month-To-Date		% of Avg
		Budget Estimate	Actual		% of Budget	Actual	
352	City of Dandridge Property Tax						
Revenues							
40110	Current Property Tax	0.00	(993,581.00)	0.00	0.00	0.00	0.00%
40120	Trustee's Collections - Prior Year	0.00	(25,967.00)	0.00	0.00	0.00	0.00%
40125	Trustee's Collections - Bankruptcy	0.00	(82.00)	0.00	0.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(6,425.64)	0.00	0.00	0.00	0.00%
40140	Interest And Penalty	0.00	(2,849.06)	0.00	0.00	0.00	0.00%
	Total Revenues	0.00	(1,028,904.70)	0.00	0.00	0.00	0.00%
Expenditures							
52900	Other Finance	0.00	20,513.84	0.00	0.00	0.00	0.00%
58700	Payments To Cities	0.00	616,806.10	0.00	0.00	0.00	0.00%
	Total Expenditures	0.00	637,319.94	0.00	0.00	0.00	0.00%
Total	City of Dandridge Property Tax	0.00	(391,584.76)	0.00	0.00	0.00	0.00%

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Account	Description	Year-To-Date		Estimate Avg/Mth	Month-To-Date		% of Avg
		Budget Estimate	Actual		% of Budget	Actual	
353	Baneberry Property Taxes						
Revenues							
40110	Current Property Tax	0.00	(162,888.32)	0.00%	0.00	0.00	0.00%
40120	Trustee's Collections - Prior Year	0.00	(1,288.00)	0.00%	0.00	0.00	0.00%
40140	Interest And Penalty	0.00	(163.26)	0.00%	0.00	0.00	0.00%
	Total Revenues	0.00	(164,339.58)	100.00%	0.00	0.00	0.00%
Expenditures							
52900	Other Finance	0.00	3,286.80	0.00%	0.00	0.00	0.00%
58700	Payments To Cities	0.00	112,768.03	0.00%	0.00	0.00	0.00%
	Total Expenditures	0.00	116,054.83	100.00%	0.00	0.00	0.00%
Total	353 Baneberry Property Taxes	0.00	(48,284.75)	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	Actual	
354	City of New Market Property Taxes							
Revenues								
40110	Current Property Tax	0.00	(166,824.00)	0.00%	0.00	0.00	0.00	0.00%
40120	Trustee's Collections - Prior Year	0.00	(2,725.00)	0.00%	0.00	0.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(1,608.40)	0.00%	0.00	0.00	0.00	0.00%
40140	Interest And Penalty	0.00	(430.88)	0.00%	0.00	0.00	0.00	0.00%
	Total Revenues	0.00	(171,588.28)	100.00%	0.00	0.00	0.00	0.00%
Expenditures								
52900	Other Finance	0.00	3,399.57	0.00%	0.00	0.00	0.00	0.00%
58700	Payments To Cities	0.00	77,606.84	0.00%	0.00	0.00	0.00	0.00%
	Total Expenditures	0.00	81,006.41	100.00%	0.00	0.00	0.00	0.00%
Total	City of New Market Property Taxes	0.00	(90,581.87)	100.00%	0.00	0.00	0.00	0.00%

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Account	Description	Year-To-Date		% of Budget	Estimate Avg/Mth	Month-To-Date		% of Avg
		Budget Estimate	Actual			Actual	Actual	
921	Payroll Clearing Account 2							
	No Current Control Account Activity	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Total		0.00	0.00	100.00%	0.00	0.00	0.00	0.00%
Total	No Current Control Account Activity	0.00	0.00	100.00%	0.00	0.00	0.00	0.00%

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		17,222,660.55
101-11180-	Cash With Clerks, Register, And Sheriff		(29,393.37)
101-11410-	Accounts Receivable		0.00
101-11420-	Allowance For Uncollectibles-Contra Acct		0.00
101-11430-	Due From Other Governments		0.00
101-11440-	Due From Other Funds		393,300.00
101-11500-	Property Taxes Receivable		0.00
101-11510-	Allowance For Uncollectable Property Tax		0.00
101-12140-	Other Restricted Assets		417,343.01
101-14100-	Estimated Revenues		32,167,877.87
101-14200-	Unliquidated Encumbrances (Control)		2,492,057.06
101-14500-	Expenditures - Current Year (Control)		22,397,211.83
101-14510-	Transfers To Other Funds (Control)		637,321.99
101-14600-	Exp Chgd To Reserve For Prior Yrs Enc		344,768.71
	Total Assets		76,069,257.10
	Total Assets and Deferred Outflows of Resources		76,069,257.10
	Liabilities		
101-21100-	Accounts Payable		0.00
101-21310-	Income Tax Withheld And Unpaid		(0.44)
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		0.00
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

Account Number	Account Description	Balance
101-21320--SOILC-	Social Security Tax - Soil Conservation	0.00
101-21320--SP -	Social Security Tax - Strawberry Plains Library	0.00
101-21320--VCG -	Social Security Tax - Victim Coordinator Grant	0.00
101-21320--WP -	Social Security Tax - White Pine Library	0.00
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	(100,941.39)
101-21330--BSGMH-	Retirement Contributions - Baby Safe Grant Mental Health	(429.98)
101-21330--DA -	Retirement Contributions - Dandridge Library	(509.02)
101-21330--JC -	Retirement Contributions - Jefferson City Library	(914.82)
101-21330--SOILC-	Retirement Contributions - Soil Conservation	(250.13)
101-21330--SP -	Retirement Contributions - Strawberry Plains Library	(313.49)
101-21330--VCG -	Retirement Contributions - Victim Coordinator Grant	(281.97)
101-21330--WP -	Retirement Contributions - White Pine Library	(500.64)
101-21340- - -	Employee Insurance Deductions	223.19
101-21342- - -	Health Insurance	(244,710.61)
101-21343- - -	Dental / Vision	0.00
101-21344- - -	US ABLE	(0.05)
101-21345- - -	UNUM	(2,981.98)
101-21346- - -	Modern Woodmen	0.00
101-21350- - -	TSA - Nationwide	0.00
101-21351- - -	Medical Reimbursement Plan	(3,131.36)
101-21359- - -	Great West Hybrid	0.00
101-21360- - -	Garnishments And Levies	0.00
101-21390- - -	Professional Dues	33,021.60
101-21392- - -	Direct Deposit	(33,021.60)
101-21430- - -	Claims And Judgements Payable	(61,524.05)
101-21530- - -	Due To State Of Tennessee	(5,520.66)

Fund : 101 General		Account Description	Balance
Account Number			
101-21530-BSGMH-		Due To State Of Tennessee - Baby Safe Grant Mental Health	(23.04)
101-21530-COMP -		Due To State Of Tennessee - Comptime	0.00
101-21530-DA -		Due To State Of Tennessee - Dandridge Library	(57.42)
101-21530-DRUGC-		Due To State Of Tennessee - Drug Court	(21,700.00)
101-21530-JC -		Due To State Of Tennessee - Jefferson City Library	(98.73)
101-21530-SOILC-		Due To State Of Tennessee - Soil Conservation	(21.00)
101-21530-SP -		Due To State Of Tennessee - Strawberry Plains Library	(42.51)
101-21530-VCG -		Due To State Of Tennessee - Victim Coordinator Grant	(21.00)
101-21530-WP -		Due To State Of Tennessee - White Pine Library	(55.77)
101-26300- -		Alimony/Child Support	0.00
101-28100- -		Appropriations (Control)	(35,334,677.40)
101-28500- -		Revenues (Control)	(23,291,926.59)
101-28510- -		Transfers From Other Funds (Control)	(116,802.71)
101-29940- -		Deferred Current Property Taxes	0.00
101-29945- -		Deferred Delinquent Property Taxes	0.00
101-29990- -		Other Deferred/Unavailable Revenue	23,711.09
		Total Liabilities	(59,163,502.48)
101-34110- -		Encumbrances - Current Year	(2,492,057.06)
101-34120- -		Encumbrances - Prior Year	(530,965.48)
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	20,000.00
101-34515-CoC -		Restricted For Finance - County Clerk	(79,107.17)
101-34515-FIN -		Restricted For Finance - Finance	(8,229.82)
101-34515-CoC -		Budget Restricted For Finance - County Clerk	17,000.00
101-34520-CC -		Restricted For Administration Of Justice - Circuit Court	(18,123.53)
101-34520-CHC -		Restricted For Administration Of Justice - Chancery Court	(62,272.09)
101-34520-CRS -		Restricted For Administration Of Justice - Courtroom Security	(25,725.61)
101-34520-DRUGC-		Restricted For Administration Of Justice - Drug Court	(2,836.04)
101-34520-GS -		Restricted For Administration Of Justice - General Sessions Court	(183,093.13)
101-34520-JVC -		Restricted For Administration Of Justice - Juvenile Court	(13,172.90)
101-34520-LIT -		Restricted For Administration Of Justice - Litigation Tax	(180,937.24)
101-34520-VAA -		Restricted For Administration Of Justice - Victims Assistance Assessments	(2,555.90)

Fund : 101 General

Account Number	Account Description	Balance
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	24,434.00
101-34525-SH -	Restricted For Public Safety - Sheriff	(17,162.98)
101-34525-SOR -	Restricted For Public Safety - Sexual Offender Registry	(68,829.72)
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	2,605.99
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	(417,343.01)
101-34610-ECDEV-	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	(6,180,772.24)
101-39000-REQFB-	Unassigned - Required Balance By Statue and/or Policy	(4,556,306.00)
101-39000- - -	Budget Unassigned	2,221,120.14
101-39000-SANIT-	Budget Unassigned - Sanitation	150,000.00
	Total Equities	(16,905,754.62)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(76,069,257.10)

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Fund Totals: 101 General

0.00

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Fund : 112 Courthouse & Jail Maintenance		Account Description	Balance
Account Number			
Assets			
112-11140-	-	Cash With Trustee	196,189.85
112-11180-	-	Cash With Clerks, Register, And Sheriff	0.00
112-14100-	-	Estimated Revenues	40,000.00
112-14500-	-	Expenditures - Current Year (Control)	338.13
		Total Assets	236,527.98
Total Assets and Deferred Outflows of Resources			
			236,527.98
Liabilities			
112-28100-	-	Appropriations (Control)	(1,000.00)
112-28500-	-	Revenues (Control)	(29,098.65)
		Total Liabilities	(30,098.65)
112-34510-	-	Restricted For General Government	(167,429.33)
112-39000-	-	Budget Unassigned	(39,000.00)
		Total Equities	(206,429.33)
		Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(236,527.98)
Fund Totals:	112	Courthouse & Jail Maintenance	0.00

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Account Number	Account Description	Balance
Fund : 114 Law Library		
Assets		
114-11140- - -	Cash With Trustee	9,357.54
114-11180- - -	Cash With Clerks, Register, And Sheriff	0.00
114-14100- - -	Estimated Revenues	31,868.00
114-14200- - -	Unliquidated Encumbrances (Control)	2,072.37
114-14500- - -	Expenditures - Current Year (Control)	9,741.05
	Total Assets	53,038.96
Total Assets and Deferred Outflows of Resources		
		53,038.96
Liabilities		
114-28100- - -	Appropriations (Control)	(13,338.00)
114-28500- - -	Revenues (Control)	(7,215.91)
	Total Liabilities	(20,553.91)
114-34110- - -	Encumbrances - Current Year	(2,072.37)
114-34520- - -	Restricted For Administration Of Justice	(11,882.68)
114-34520- - -	Budget Restricted For Administration Of Justice	(18,530.00)
	Total Equities	(32,485.05)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(53,038.96)
Fund Totals:	114 Law Library	0.00

Fund : 116 Solid Waste/ Sanitation

Account Number	Account Description	Assets	Balance
116-11140- - -	Cash With Trustee		1,293,528.07
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		3,092,238.00
116-14200- - -	Unliquidated Encumbrances (Control)		73,042.03
116-14500- - -	Expenditures - Current Year (Control)		1,595,005.65
116-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc		4,475.89
	Total Assets		6,058,289.64
	Total Assets and Deferred Outflows of Resources		6,058,289.64
	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		(445.71)
116-21345- - -	Unum		(118.38)
116-21359- - -	Great West Hybrid		0.00
116-21392- - -	Direct Deposit		0.00
116-21500- - -	Due To Other Funds		(500,000.00)
116-21530- - -	Due To State Of Tennessee		(538.10)
116-28100- - -	Appropriations (Control)		(2,438,817.00)
116-28500- - -	Revenues (Control)		(1,998,299.90)
116-28510- - -	Transfers From Other Funds (Control)		(650,000.00)
116-29940- - -	Deferred Current Property Taxes		0.00
116-29945- - -	Deferred Delinquent Property Taxes		0.00
	Total Liabilities		(5,588,219.09)
116-34110- - -	Encumbrances - Current Year		(73,042.03)
116-34120- - -	Encumbrances - Prior Year		(4,475.89)

Fund : 116 Solid Waste / Sanitation			Balance
Account Number	Account Description		
116-34530- - -	Restricted For Public Health And Welfare		(239,131.63)
116-39000- - -	Unassigned		500,000.00
116-39000- - -	Budget Unassigned		(653,421.00)
	Total Equities		(470,070.55)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(6,058,289.64)
Fund Totals:	116 Solid Waste / Sanitation		0.00

Fund : 121 Special Purpose - TN Opioid Abatement Fund		Balance
Account Number	Account Description	
Assets		
121-11140- - -	Cash With Trustee	0.00
121-14100- - -	Estimated Revenues	245,582.55
121-14500- - -	Expenditures - Current Year (Control)	243,322.97
	Total Assets	488,905.52
Liabilities		
Total Assets and Deferred Outflows of Resources		
		488,905.52
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- -TNABT-	Budget Restricted For Public Health And Welfare - TN Opioid Abatement	(2,259.58)
	Total Equities	(2,259.58)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(488,905.52)
Fund Totals:	121 Special Purpose - TN Opioid Abatement Fund	0.00

Fund : 122 Drug Control		Account Description	Balance
Account Number			
Assets			
122-11140- - -		Cash With Trustee	40,279.93
122-11180- - -		Cash With Clerks, Register, And Sheriff	0.00
122-14100- - -		Estimated Revenues	27,000.00
122-14200- - -		Unliquidated Encumbrances (Control)	5,793.34
122-14500- - -		Expenditures - Current Year (Control)	15,269.75
122-14600- - -		Exp Chgd To Reserve For Prior Yrs Enc	61.99
		Total Assets	88,405.01
Liabilities			
Total Assets and Deferred Outflows of Resources			
		88,405.01	88,405.01
Liabilities			
122-21100- - -		Accounts Payable	0.00
122-28100- - -		Appropriations (Control)	(38,400.00)
122-28500- - -		Revenues (Control)	(8,020.35)
		Total Liabilities	(46,420.35)
122-34110- - -		Encumbrances - Current Year	(5,793.34)
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	(41,984.66)
		Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(88,405.01)
Fund Totals:	122 Drug Control		0.00

Fund : 127 American Rescue Plan Act Grant		
Account Number	Account Description	Balance
Assets		
127-11140-	Cash With Trustee	1,249,982.57
127-14100-	Estimated Revenues	5,168,000.00
127-14200-	Unliquidated Encumbrances (Control)	60,930.20
127-14500-	Expenditures - Current Year (Control)	2,909,999.88
127-14600-	Exp Chgd To Reserve For Prior Yrs Enc	3,752,112.53
	Total Assets	13,141,025.18
Liabilities		
Total Assets and Deferred Outflows of Resources		
	Total Assets and Deferred Outflows of Resources	13,141,025.18
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	(60,930.20)
127-34120-	Encumbrances - Prior Year	(4,270,969.70)
127-34512-	Restricted for Gen Govt - American Rescue Plan Act	(1,228,330.46)
127-34512-	Budget Restricted for Gen Govt - American Rescue Plan Act	(9,481,569.40)
127-39000-	Unassigned	(22,538.00)
127-39000-	Budget Unassigned	12,864,331.00
	Total Equities	(2,200,006.76)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(10,750,768.36)
Fund Totals:	127 American Rescue Plan Act Grant	2,390,256.82

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Fund : 128 Other Special Revenue Fund		Balance
Account Number	Account Description	
Assets		
128-11140-	Cash With Trustee	10,555,565.41
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)	3,596.78
	Total Assets	33,563,125.92
Liabilities		
Total Assets and Deferred Outflows of Resources		
128-28100-	Appropriations (Control)	(9,500.00)
128-28500-	Revenues (Control)	(357,752.57)
128-29975-	Deferred Leases Receivable	(22,147,961.73)
	Total Liabilities	(22,515,214.30)
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	(33,563,125.92)
Fund Totals:	128 Other Special Revenue Fund	0.00

Fund : 131 Highway/Public Works		Account Description	Assets	Balance
Account Number				
131-11140-	-	Cash With Trustee		6,637,966.09
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)		388,942.34
131-14500-	-	Expenditures - Current Year (Control)		3,367,020.10
131-14600-	-	Exp Chgd To Reserve For Prior Yrs Enc		254,187.95
		Total Assets		15,699,246.48
		Total Assets and Deferred Outflows of Resources		15,699,246.48
		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		(1.10)
131-21342-	-	Health Insurance		(1,906.61)
131-21343-	-	Dental Insurance		0.00
131-21344-	-	Usable		(1,144.38)
131-21345-	-	Unum		(490.67)
131-21350-	-	Valic Annuity		0.00
131-21359-	-	Great West Hybrid		(9.77)
131-21360-	-	Garnishments And Levies		0.00
131-21392-	-	Direct Deposit		0.00
131-21530-	-	Due To State Of Tennessee		(964.07)
131-26300-	-	Alimony/Child Support		0.00
131-28100-	-	Appropriations (Control)		(5,674,327.00)
131-28500-	-	Revenues (Control)		(4,816,986.58)
131-28510-	-	Transfers From Other Funds (Control)		(8,499.90)
131-29940-	-	Deferred Current Property Taxes		0.00
131-29945-	-	Deferred Delinquent Property Taxes		0.00

Fund : 131 Highway/Public Works		Account Description	Balance
Account Number			
131-29990-	- -	Other Deferred/Unavailable Revenue	0.00
		Total Liabilities	(10,504,330.07)
131-34110-	- -	Encumbrances - Current Year	(388,942.34)
131-34120-	- -	Encumbrances - Prior Year	(435,845.95)
131-34550-	- -	Restricted For Highways/Public Works	(3,764,957.53)
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	(5,194,916.41)
Fund Totals:	131	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(15,699,246.48)
		Highway/Public Works	0.00

Fund : 141 General Purpose School

Account Number	Account Description	Assets	Balance
141-11140- -	Cash With Trustee		27,977,252.30
141-11140- -945	Cash With Trustee - Innovative Schools Model Grant		0.00
141-11140- -ESI	Cash With Trustee - EESI Loan - Energy Lighting project		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		1,110.15
141-11440- -ESI	Due From Other Funds - EESI Loan - Energy Lighting project		2,094,091.00
141-11500- -	Property Taxes Receivable		0.00
141-11510- -	Allowance For Uncollectable Property Tax		0.00
141-12140- -	Other Restricted Assets		877,369.30
141-14100- -	Estimated Revenues		72,470,411.91
141-14200- -	Unliquidated Encumbrances (Control)		1,176,379.18
141-14500- -	Expenditures - Current Year (Control)		44,601,585.73
141-14510- -	Transfers To Other Funds (Control)		40,000.00
141-14600- -	Exp Chgd To Reserve For Prior Yrs Enc		123,285.34
	Total Assets		149,361,484.91
	Total Assets and Deferred Outflows of Resources		149,361,484.91
	Liabilities		
141-21100- -	Accounts Payable		0.00
141-21200- -	Accrued Payroll		0.00
141-21310- -	Income Tax Withheld And Unpaid		0.00
141-21320- -	Social Security Tax		0.94
141-21325- -	Employee Medicare Deduction		0.00
141-21330- -	Retirement Contributions		(316,150.77)
141-21340- -	Employee Insurance Deductions		(36,577.85)
141-21341- -	Unum Life		1,671.93
141-21342- -	State Health		(733,009.49)
141-21343- -	AFLAC		0.00
141-21344- -	Usable		(42,605.30)
141-21345- -	Tasc Fsa & Ddc		0.00

Fund : 141		General Purpose School		
Account Number	Account Description		Balance	
141-21346-	Health Savings Account	-	0.00	
141-21350-	Valic Annuity	-	0.00	
141-21351-	Horace Mann Annuity	-	0.00	
141-21352-	Equi-Vest Annuity	-	0.00	
141-21354-	Oppenheimer Annuity	-	0.00	
141-21355-	American Express Fidelity	-	0.00	
141-21356-	National Life	-	(100.00)	
141-21357-	Naco (Def Comp)	-	0.00	
141-21358-	Modern Woodmen Annuity	-	0.00	
141-21359-	Great West Hybrid	-	214.58	
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	-	(5,362.47)	
141-26300-	Alimony/Child Support	-	0.00	
141-28100-	Appropriations (Control)	-	(76,052,448.65)	
141-28500-	Revenues (Control)	-	(53,865,384.56)	
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	-	(16,883.68)	
141-29990-	Other Deferred/Unavailable Revenue - Summer Learning Camp K-5th	-431	0.00	
141-29990-	Other Deferred/Unavailable Revenue - Transportation for Summer Camps	-434	0.00	
	Total Liabilities		(131,133,438.44)	
141-34110-	Encumbrances - Current Year	-	(1,176,379.18)	
141-34120-	Encumbrances - Prior Year	-	(117,936.15)	
141-34555-	Restricted For Education - Little Libraries	-002	(1,452.22)	
141-34555-	Restricted For Education - Mt. Horeb Robotics Program	-305	(1,603.97)	
141-34555-	Restricted For Education - SPARC Grant - Workforce and Economic	-345	(95,158.00)	
141-34555-	Restricted For Education - JFF Grant for CTE	-355	(44,899.00)	
141-34555-	Budget Restricted For Education - Mt. Horeb Robotics Program	-305	1,603.97	
141-34555-	Budget Restricted For Education - SPARC Grant - Workforce and Economic	-345	95,158.00	
141-34555-	Budget Restricted For Education - JFF Grant for CTE	-355	44,899.00	
141-34560-	Restricted For Instruction	-	0.00	
141-34560-	Restricted For Instruction - Career Ladder	-117	(1,582.77)	

Fund : 141		General Purpose School		Account Description	Balance
Account Number					
141-34587-	-	-		Restricted For Hybrid Retirement Stabilization Fnd	(877,369.30)
141-34655-	-	-022		Committed For Education - JCHS BAND	(27,740.80)
141-34655-	-	-042		Committed For Education - Strong Start Tutoring	(6,100.12)
141-34655-	-	-201		Committed For Education - Medicaid Reimbursement	(262,336.13)
141-34655-	-	-301		Committed For Education - Welding Booths	(50,000.00)
141-34655-	-	-450		Committed For Education - CTE - SBE	(39.10)
141-34655-	-	-500		Committed For Education - SACC	(117,151.81)
141-34655-	-	-BBN		Committed For Education - Baseball Field Netting	(75,000.00)
141-34655-	-	-CUL		Committed For Education - Culinary Arts - CTE	(200,000.00)
141-34655-	-	-DUC		Committed For Education - Duct Cleaning	(19,045.00)
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

Fund : 141		General Purpose School	Account Description	Balance
Account Number				
141-34655-	-VEN		Budget Committed For Education - Vent Installation @ JCHS	150,000.00
141-34675-	-TER		Budget Committed For Capital Outlay - Talbott Elementary Repairs	(1,000,000.00)
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)
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-	-LINK		Assigned For Education - LINK at JCHS	0.00
141-34755-	-PAG		Assigned For Education - Patriot Academy - Gym Floor Repairs	(4,000.00)
141-34755-	-RCL		Assigned For Education - RSS Clinic Area	0.00
141-34755-	-SPP		Assigned For Education - Student Protection Plan	0.00
141-34755-	-TER		Assigned For Education - Talbott Elementary Repairs	(40,092.26)
141-34755-	-THV		Assigned For Education - TES HVAC - Boiler Out	0.00
141-34755-	-TRN		Assigned For Education - For Transportation	0.00
141-34755-	-VEN		Assigned For Education - Vent Installation @ JCHS	(29,719.11)
141-34755-	-701		Budget Assigned For Education - United Way - Family Resource Center	0.00
141-34755-	-LINK		Budget Assigned For Education - LINK at JCHS	95.27
141-34755-	-SPP		Budget Assigned For Education - Student Protection Plan	4,000.00
141-34755-	-TRN		Budget Assigned For Education - For Transportation	40,092.26
141-34785-	-PEC		Assigned For Capital Projects - Piedmont Elementary Construction	29,719.11
141-39000-	-		Unassigned	(667,380.00)
141-39000-	-950		Unassigned - Jefferson Academy	(14,297,007.87)
141-39000-	-REQFB-		Unassigned - Required Balance By Statute and/or Policy	0.00
				(2,045,729.52)

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Fund : 141		General Purpose School	
Account Number	Account Description		Balance
141-39000-	Budget Unassigned		3,581,949.00
	Total Equities		(18,228,046.47)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(149,361,484.91)
Fund Totals:	141	General Purpose School	0.00

Account Number	Account Description	Assets	Balance
143-11120-	Cash On Hand		1,100.00
143-11140-	Cash With Trustee		2,573,735.50
143-11200-	DEES -421	Inventories - Dandridge Elementary School - Food Preparation Supplies	1,524.23
143-11200-	DEES -422	Inventories - Dandridge Elementary School - Food Supplies	8,411.75
143-11200-	-JCHS -421	Inventories - Jefferson Co High School - Food Preparation Supplies	2,298.79
143-11200-	-JCHS -422	Inventories - Jefferson Co High School - Food Supplies	18,325.84
143-11200-	-JES -421	Inventories - Jefferson Elementary - Food Preparation Supplies	1,418.25
143-11200-	-JES -422	Inventories - Jefferson Elementary - Food Supplies	6,853.22
143-11200-	-JMS -421	Inventories - Jefferson Middle School - Food Preparation Supplies	1,657.69
143-11200-	-JMS -422	Inventories - Jefferson Middle School - Food Supplies	14,473.97
143-11200-	-MHE -421	Inventories - Mt Horeb Elementary School - Food Preparation Supplies	2,653.32
143-11200-	-MHE -422	Inventories - Mt Horeb Elementary School - Food Supplies	9,462.74
143-11200-	-MMS -421	Inventories - Maury Middle School - Food Preparation Supplies	1,273.85
143-11200-	-MMS -422	Inventories - Maury Middle School - Food Supplies	8,085.66
143-11200-	-NME -421	Inventories - New Market Elementary - Food Preparation Supplies	1,176.27
143-11200-	-NME -422	Inventories - New Market Elementary - Food Supplies	3,993.29
143-11200-	-PES -421	Inventories - Piedmont Elementary School - Food Preparation Supplies	736.21
143-11200-	-PES -422	Inventories - Piedmont Elementary School - Food Supplies	5,553.64
143-11200-	-RSS -421	Inventories - Rush Strong School - Food Preparation Supplies	1,469.23
143-11200-	-RSS -422	Inventories - Rush Strong School - Food Supplies	6,075.06
143-11200-	-TES -421	Inventories - Talbott Elementary School - Food Preparation Supplies	206.82
143-11200-	-TES -422	Inventories - Talbott Elementary School - Food Supplies	3,811.18
143-11200-	-WPS -421	Inventories - White Pine School - Food Preparation Supplies	679.55
143-11200-	-WPS -422	Inventories - White Pine School - Food Supplies	10,776.98
143-11410-	-	Accounts Receivable	0.00
143-11410-	-815	Accounts Receivable - Usda Lunch Claim	360,166.90
143-11410-	-816	Accounts Receivable - Usda Breakfast Claim	103,714.50
143-11410-	-817	Accounts Receivable - In-Transit Deposits	12,094.29
143-11410-	-818	Accounts Receivable - Usda-Other	656.35
143-14100-	-	Estimated Revenues	4,906,448.49
143-14200-	-	Unliquidated Encumbrances (Control)	957,209.73
143-14500-	-	Expenditures - Current Year (Control)	3,308,962.16
143-14510-	-	Transfers To Other Funds (Control)	110,739.00
		Total Assets	12,445,744.46

Total Assets and Deferred Outflows of Resources **12,445,744.46**

Liabilities

143-21100- - -	Accounts Payable	(344.94)
143-21100- -DES -	Accounts Payable - Dandridge Elementary School	28.75
143-21100- -JCHS -	Accounts Payable - Jefferson Co High School	57.50
143-21100- -JES -	Accounts Payable - Jefferson Elementary	28.75
143-21100- -JMS -	Accounts Payable - Jefferson Middle School	28.75
143-21100- -MHE -	Accounts Payable - Mt Horeb Elementary School	28.75
143-21100- -MMS -	Accounts Payable - Maury Middle School	28.75
143-21100- -NME -	Accounts Payable - New Market Elementary	28.75
143-21100- -PES -	Accounts Payable - Piedmont Elementary School	28.75
143-21100- -RSS -	Accounts Payable - Rush Strong School	28.75
143-21100- -TES -	Accounts Payable - Talbott Elementary School	28.75
143-21100- -WPS -	Accounts Payable - White Pine School	28.69
143-21310- - -	Income Tax Withheld And Unpaid	0.00
143-21320- - -	Social Security Tax	0.00
143-21325- - -	Employee Medicare Deduction	0.00
143-21330- - -	Retirement Contributions	(7,297.98)
143-21340- - -	Employee Insurance Deductions	(1,305.34)
143-21341- - -	Unum Life	(447.99)
143-21342- - -	State Health	(32,915.00)
143-21344- - -	Usable	(2,109.26)
143-21345- - -	Tasc Fsa & Ddc	0.00
143-21350- - -	Valic Annuity	200.00
143-21354- - -	Oppenheimer Annuity	50.00
143-21358- - -	Modern Woodmen Annuity	100.00
143-21359- - -	Great West Hybrid	0.00
143-21392- - -	Direct Deposit	0.00
143-28100- - -	Appropriations (Control)	(5,717,423.49)
143-28500- - -	Revenues (Control)	(3,151,479.78)
143-29990- - -	Other Deferred/Unavailable Revenue	0.00
	Total Liabilities	(8,912,628.84)
143-34110- - -	Encumbrances - Current Year	(957,209.73)
143-34120- - -	Encumbrances - Prior Year	0.00
143-34220- -DES -	Inventory - Dandridge Elementary School	(9,935.98)
143-34220- -JCHS -	Inventory - Jefferson Co High School	(20,624.63)
143-34220- -JES -	Inventory - Jefferson Elementary	(8,271.47)

Fund : 143 Central Cafeteria

Account Number	Account Description	Balance
143-34220- JMS -	Inventory - Jefferson Middle School	(16,131.66)
143-34220- MHE -	Inventory - Mt Horeb Elementary School	(12,116.06)
143-34220- MMS -	Inventory - Maury Middle School	(9,359.51)
143-34220- NME -	Inventory - New Market Elementary	(5,169.56)
143-34220- PES -	Inventory - Piedmont Elementary School	(6,289.85)
143-34220- RSS -	Inventory - Rush Strong School	(7,544.29)
143-34220- TES -	Inventory - Talbott Elementary School	(4,018.00)
143-34220- WPS -	Inventory - White Pine School	(11,456.53)
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 (3,533,115.62)

Total Liabilities, Deferred Inflows of Resources, and Fund Bala (12,445,744.46)

Fund Totals: 143 Central Cafeteria 0.00

Fund : 151 General Debt Service		Account Description	Balance
Account Number			
Assets			
151-11140-	-	Cash With Trustee	24,829,719.32
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	1,000,000.00
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)	2,198,116.06
151-14510-	-	Transfers To Other Funds (Control)	500,000.00
		Total Assets	37,640,722.38
		Total Assets and Deferred Outflows of Resources	37,640,722.38
Liabilities			
151-28100-	-	Appropriations (Control)	(6,174,676.00)
151-28500-	-	Revenues (Control)	(8,949,957.01)
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	(15,368,632.03)
151-34200-	-	Nonexpendable	(1,000,000.00)
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	(22,272,090.35)
		Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(37,640,722.38)
Fund Totals:	151	General Debt Service	0.00

Fund : 171 General Capital Projects		Account Description	Assets	Balance
Account Number				
171-11140-	-	Cash With Trustee		928,618.72
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		3,105,845.00
171-14200-	-	Unliquidated Encumbrances (Control)		356,447.90
171-14500-	-	Expenditures - Current Year (Control)		294,228.34
171-14600-	-	Exp Chgd To Reserve For Prior Yrs Enc		512,670.50
		Total Assets		5,197,810.46
		Total Assets and Deferred Outflows of Resources		5,197,810.46
		Liabilities		
171-21500-	-	Due To Other Funds		(393,300.00)
171-28100-	-	Appropriations (Control)		(3,044,337.00)
171-28500-	-	Revenues (Control)		(516,047.87)
171-29940-	-	Deferred Current Property Taxes		0.00
171-29945-	-	Deferred Delinquent Property Taxes		0.00
		Total Liabilities		(3,953,684.87)
171-34110-	-	Encumbrances - Current Year		(356,447.90)
171-34120-	-	Encumbrances - Prior Year		(650,748.00)
171-34685-	-	Committed For Capital Projects		(392,300.32)
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-	-JCOB -	Committed For Capital Projects - Jefferson County Office Building		(150,000.00)
171-34685-	-	Budget Committed For Capital Projects		67,726.00
171-34685-	-JCOB -	Budget Committed For Capital Projects - Jefferson County Office Building		150,000.00
171-39000-	-	Unassigned		393,300.00
171-39000-	-	Budget Unassigned		(279,234.00)
		Total Equities		(1,244,125.59)
		Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(5,197,810.46)
Fund Totals:	171	General Capital Projects		0.00

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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

Fund : 177 Education Capital Projects		Account Description	Assets	Balance
Account Number				
177-11140-	-	Cash With Trustee		4,855,454.06
177-14100-	-	Estimated Revenues		5,741,040.00
177-14200-	-	Unliquidated Encumbrances (Control)		3,784,520.20
177-14500-	-	Expenditures - Current Year (Control)		2,156,519.80
177-14600-	-	Exp Chgd To Reserve For Prior Yrs Enc		1,204,961.67
		Total Assets		17,742,495.73
		Total Assets and Deferred Outflows of Resources		17,742,495.73
		Liabilities		
177-21500-	-	Due To Other Funds - EESI Loan - Energy Lighting project		(2,094,091.00)
177-28100-	-	Appropriations (Control)		(6,656,520.91)
177-28500-	-	Revenues (Control)		0.00
177-28510-	-	Transfers From Other Funds (Control)		(3,646,949.00)
		Total Liabilities		(12,397,560.91)
177-34110-	-	Encumbrances - Current Year		(3,784,520.20)
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		(5,344,934.82)
		Total Liabilities, Deferred Inflows of Resources, and Fund Bal		(17,742,495.73)
Fund Totals:	177	Education Capital Projects		0.00

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Fund : 189 Other Capital Projects - CDBG		Account Description	Assets	Balance
Account Number				
189-11140-	-	Cash With Trustee		4,278.30
189-14100-	-	Estimated Revenues		863,300.00
189-14510-	-	Transfers To Other Funds (Control)		393,300.00
		Total Assets		1,260,878.30
		Total Assets and Deferred Outflows of Resources		1,260,878.30
		Liabilities		
189-28100-	-	Appropriations (Control)		(863,300.00)
189-28500-	-	Revenues (Control)		(397,578.30)
		Total Liabilities		(1,260,878.30)
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		(1,260,878.30)
Fund Totals:	189	Other Capital Projects - CDBG		0.00

Fund : 207 Solid Waste Disposal		Account Description	Balance
Account Number			
Assets			
207-11120-	-	Cash On Hand	100.00
207-11140-	-	Cash With Trustee	5,398,357.61
207-11410-	-	Accounts Receivable	0.00
207-11420-	-	Allowance For Uncollectibles-Contr A	(37,657.00)
207-11440-	-	Due From Other Funds	(81,514.86)
207-12140-	-	Other Restricted Assets	23,032.00
207-12250-	-	Net Pension Asset	32,815.00
207-13100-	-	Landfill Facilities And Development	1,826,100.97
207-13110-	-	Accum Depr - Landfill Facilities And Dev	(594,740.89)
207-13200-	-	Land	1,370,430.00
207-13300-	-	Buildings And Improvements	659,214.71
207-13310-	-	Accumulated Depreciation-Buildings & Impr	(563,823.27)
207-13700-	-	Machinery And Equipment	4,179,956.10
207-13710-	-	Accumulated Depreciation-Mach & Equip	(3,186,662.85)
207-13800-	-	Construction In Progress	166,130.50
207-14100-	-	Estimated Revenues	4,488,400.00
207-14200-	-	Unliquidated Encumbrances (Control)	1,812,534.98
207-14500-	-	Expenditures - Current Year (Control)	2,206,622.27
207-14600-	-	Exp Chgd To Reserve For Prior Yrs Enc	179,112.19
207-15400-	-	Pension Changes In Experience	21,943.00
207-15401-	-	Pension Changes in Assumptions	57,262.00
207-15402-	-	Pension Changes in Investment Earnings	2,776.00
207-15404-	-	Pension Cont. After Measurement Date	29,291.00
207-15501-	-	OPEB Changes in Assumptions	4,022.00
207-15504-	-	OPEB Contributions After Measurement Date	1,012.00
		Total Assets	17,994,713.46
Liabilities			
		Total Assets and Deferred Outflows of Resources	17,994,713.46
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	(0.04)
207-21325-	-	Employee Medicare Deduction	0.00
207-21330-	-	Retirement Contributions	0.01

Fund : 207		Solid Waste Disposal		
Account Number	Account Description		Balance	
207-21342-	Health Insurance		0.00	
207-21343-	Dental Insurance		0.00	
207-21344-	Usable		(231.92)	
207-21345-	Unum		(162.40)	
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		(438.58)	
207-22500-	Accrued Liab For Landfill Closure/Care		(3,345,832.00)	
207-27560-	Net OPEB Liability		(24,038.00)	
207-27600-	Accrued Leave - Long-Term		(13,122.75)	
207-28100-	Appropriations (Control)		(4,693,297.45)	
207-28500-	Revenues (Control)		(1,798,000.63)	
207-28510-	Transfers From Other Funds (Control)		(2,175,000.00)	
207-29980-	Pension Changes in Experience		(5,859.00)	
207-29982-	Pension Changes In Investment Earnings		0.00	
207-29985-	OPEB Changes in Experience		(11,079.00)	
207-29986-	OPEB Changes in Assumptions		(18,451.00)	
	Total Liabilities		(12,588,329.39)	
207-34110-	Encumbrances - Current Year		(1,812,534.98)	
207-34120-	Encumbrances - Prior Year		(179,112.19)	
207-34685-	Committed For Capital Projects		(31,922.16)	
207-39000-	Unassigned		(6,526,259.09)	
207-39000-	Budget Unassigned		204,897.45	
207-39110-	Net Investment In Capital Assets		(2,276,976.58)	
207-39121-	Restricted For Purpose No. 1		(215,263.00)	
207-39122-	Restricted For Purpose No. 2		(23,032.00)	
207-39900-	Net Assets - Unrestricted		5,453,818.48	
	Total Equities		(5,406,384.07)	
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(17,994,713.46)	
Fund Totals:	207	Solid Waste Disposal	0.00	

Account Number	Account Description	Balance
Assets		
264-11140-	Cash With Trustee	115,498.62
264-14500-	Expenditures - Current Year (Control)	354,584.30
	Total Assets	470,082.92
Liabilities		
Total Assets and Deferred Outflows of Resources		
		470,082.92
Liabilities		
264-28500-	Revenues (Control)	(301,099.77)
	Total Liabilities	(301,099.77)
264-39000-	Unassigned	(168,983.15)
	Total Equities	(168,983.15)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(470,082.92)
Fund Totals:	264 Employee Insurance No. 1	0.00

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Jefferson County Finance
 Balance Sheet (Landscape)
 April 2024

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Fund : 265 Employee Insurance No. 2			
Account Number	Account Description	Assets	Balance
265-11140-	- - Cash With Trustee		115,040.02
265-14500-	- - Expenditures - Current Year (Control)		97,104.54
	Total Assets		212,144.56
	Total Assets and Deferred Outflows of Resources		212,144.56
	Liabilities		
265-28500-	- - Revenues (Control)		(123,968.39)
	Total Liabilities		(123,968.39)
265-39000-	- - Unassigned		(74,204.39)
265-39900-	- - Net Assets - Unrestricted		(13,971.78)
	Total Equities		(88,176.17)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(212,144.56)
Fund Totals:	265 Employee Insurance No. 2		0.00

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Jefferson County Finance
 Balance Sheet (Landscape)
 April 2024

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Fund : 351 Cities - Sales Tax

Account Number	Account Description	Assets	Balance
351-11140-	Cash With Trustee		0.00
351-11430-	Due From Other Governments		0.00
351-14500-	Expenditures - Current Year (Control)		5,788,737.29
	Total Assets		5,788,737.29
	Total Assets and Deferred Outflows of Resources		5,788,737.29
	Liabilities		
351-21550-	Due To Other Taxing Units		0.00
351-28500-	Revenues (Control)		(5,788,737.29)
	Total Liabilities		(5,788,737.29)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(5,788,737.29)
Fund Totals:	351 Cities - Sales Tax		0.00

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Jefferson County Finance
 Balance Sheet (Landscape)
 April 2024

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Fund : 352 City of Dandridge Property Tax			
Account Number	Account Description	Assets	Balance
352-11140-	Cash With Trustee		391,957.73
352-11500-	Taxes Receivable		0.00
352-11510-	Allowance For Uncollectable Property Tax		0.00
352-14500-	Expenditures - Current Year (Control)		637,319.94
	Total Assets		1,029,277.67
	Total Assets and Deferred Outflows of Resources		1,029,277.67
	Liabilities		
352-21550-	Due To Other Taxing Units		(4,515.18)
352-28500-	Revenues (Control)		(1,028,904.70)
	Total Liabilities		(1,033,419.88)
352-39000-	Unassigned		4,142.21
	Total Equities		4,142.21
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(1,029,277.67)
Fund Totals:	352 City of Dandridge Property Tax		0.00

Fund : 353 Baneberry Property Taxes		Account Description	Balance
Account Number			
Assets			
353-11140-	-	Cash With Trustee	48,338.73
353-11500-	-	Taxes Receivable	0.00
353-11510-	-	Allowance For Uncollectable Property Tax	0.00
353-14500-	-	Expenditures - Current Year (Control)	116,054.83
		Total Assets	164,393.56
Total Assets and Deferred Outflows of Resources			
			164,393.56
Liabilities			
353-21550-	-	Due To Other Taxing Units	(456.42)
353-28500-	-	Revenues (Control)	(164,339.58)
		Total Liabilities	(164,796.00)
353-39000-	-	Unassigned	402.44
		Total Equities	402.44
		Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(164,393.56)
Fund Totals:	353	Baneberry Property Taxes	0.00

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Jefferson County Finance
 Balance Sheet (Landscape)
 April 2024

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Fund : 354		City of New Market Property Taxes		
Account Number	Account Description	Assets		Balance
354-11140-	Cash With Trustee			91,324.57
354-11500-	Taxes Receivable			0.00
354-11510-	Allowance For Uncollectable Property Tax			0.00
354-14500-	Expenditures - Current Year (Control)			81,006.41
	Total Assets			172,330.98
	Total Assets and Deferred Outflows of Resources			172,330.98
	Liabilities			
354-21550-	Due To Other Taxing Units			0.00
354-28500-	Revenues (Control)			(171,588.28)
	Total Liabilities			(171,588.28)
354-39000-	Unassigned			(742.70)
	Total Equities			(742.70)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala			(172,330.98)
Fund Totals:	354	City of New Market Property Taxes		0.00

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Jefferson County Finance
Balance Sheet (Landscape)
April 2024 2024

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Fund : 921	Payroll Clearing Account 2	Account Description	Balance
		No Current Control Account Activity	
		Total	0.00
		Total	0.00
Fund Totals:	921	Payroll Clearing Account 2	0.00

MEMORANDUM OF AGREEMENT

This agreement made and entered into by and between Jefferson County, Tennessee hereinafter referred to as the “County” and the Witt Utility District, hereinafter referred to as the “Utility” is as follows:

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

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

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

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

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

1. The County’s responsibilities shall be the following:
 - a) The County awards an amount of \$576,426.00 from the County’s TDEC-ARP allocation to the Utility for the construction of projects specified in the County’s application. These funds will be a pass-through to the Utility. The Utility will be responsible for cost overruns exceeding this allocation.
 - b) The County will provide a lump sum amount of \$185,590.00 from the County’s direct SLFRF ARPA funding to the Utility for the construction of projects also specified in the County TDEC-ARP application.
 - c) The County agrees to prepare and submit applicable Requests for Reimbursement to the State requesting the TDEC-ARP funding on behalf of the Utility.
 - d) The County agrees to abide by all rules, regulations, terms, and conditions of the TDEC-ARP Program, as well as the SLFRF Final Rule.
 - e) The County will maintain files and adequate bookkeeping records related to the project.
2. The Utility’s responsibilities shall be the following:
 - a) The Utility will accept the pass through of TDEC-ARP funds from the County.

- b) The Utility shall be responsible for payment of all invoices and submitting proof of payment and invoices for presenting reimbursement requests to TDEC.
 - c) The Utility shall submit to the County \$6,037.22, to be held in an escrow account by the County, to cover their local match portion of their amount allocated for administration.
 - d) The Utility shall contract for engineering services as necessary for carrying out the proposed projects.
 - e) The Utility agrees to abide by all rules, regulations, terms, and conditions of the TDEC-ARP and SLFRF programs.
 - f) The Utility will maintain files and adequate bookkeeping records related to the project.
 - g) Following the completion of the project activities, the Utility agrees to operate and maintain the water and wastewater infrastructure systems associated with the project.
3. If for any reason whatsoever, the Utility does not adhere to the commitments as contemplated in this agreement, the County’s sole remedy, and the limit of the County’s liability under this agreement, will be for the Utility to reimburse the County the amount contemplated by this agreement.
4. This agreement is subject to the terms and conditions of Jefferson County TDEC State of Tennessee Governmental Contract. The contract Terms and conditions, Tennessee State and local law, and applicable Federal Guidance are binding upon the County and the Utility.

IN WITNESS THEREROF, the County and the Utility have executed this Agreement this the _____ day of _____, 2024.

 Mark Potts
 Jefferson County Executive

 Brad Collier
 Witt Utility District

 Attest

 Attest



Jefferson County

Office of the Mayor

Mark Potts
County Mayor

P. O. Box 710 • Dandridge, Tennessee 37725 • mpotts@jeffersoncountyttn.gov

April 3, 2024

Mr. Daniel R. Olson
Regions Bank
Corporate Trust
150 Fourth Avenue North, Suite 1500
Nashville, Tennessee 37219

Re: Jefferson County, Tennessee
General Obligation Bonds, Series 2010, (Federally Taxable Recovery Zone
Economic Development Bonds), dated December 20, 2010 (the "Bonds")

Dear Mr. Olson:

The County hereby exercises its option to partially redeem the outstanding principal portion of the above referenced Bonds in the aggregate principal amount of \$1,175,000, on June 1, 2024, at a redemption price of 100% of par plus accrued interest thereon.

You are hereby directed to apply the principal prepayment to the following mandatory redemption dates as follows:

June 1, 2037	\$0
June 1, 2038	\$350,000
June 1, 2039	\$375,000
June 1, 2040	\$450,000

Very truly,

JEFFERSON COUNTY, TENNESSEE

By:

Mark Potts, County Mayor



**STATE OF TENNESSEE
DEPARTMENT OF ENVIRONMENT AND CONSERVATION**

Division of Water Resources
William R. Snodgrass Tennessee Tower
312 Rosa L. Parks Avenue, 12th Floor
Nashville, Tennessee 37243

April 5, 2024

Mark Potts
P.O. Box 710
Dandridge TN 37725
United States

RE: Jefferson County
ARP Non-Competitive Grant Contract Change Request
Application ID: 2022-8904
Project ID: DW-PDC-04

Dear Mark Potts,

Thank you for submitting your grant contract change request for Jefferson County. The Tennessee Department of Environment and Conservation (TDEC) and the State Water Infrastructure Grants (SWIG) Program has thoroughly reviewed your request detailed below and your request has been **approved**.

Revision Request Type

Scope change for the project, DW-PDC-04.

Revision Request Description and Budget

The Grantee is requesting a scope of change for the project, DW-PDC-04, to address two new scopes with ARPA funding: GIS Mapping on the Jefferson County portion of their system and changing water meters to new AMI meters. The amount of the budget will remain the same.

Request Approval Status and Next Steps

The County's grant contract change request as described above has been approved. No grant contract amendment is needed at this time. Project implementation is not on hold, and you should continue to submit procurements and reimbursement requests as needed.

If the County has any questions concerning this request or the County's grant, please contact the SWIG team via email at tdec.arp@tn.gov.

JEFFERSON COUNTY, TENNESSEE
2023-2024
GENERAL FUND 101 - AMENDMENT #19
April 2024

FUND BALANCE TOTAL	-	25,000.00
RESERVE BALANCE TOTAL	-	0.00

Budget Com. App'd: 3/11/2024
 County Com. App'd: _____

Item #	1	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr style="border-bottom: 1px solid black;"> <th colspan="3" style="text-align: left; padding-left: 5px;">Maintenance Garage / Fund Balance</th> <th style="width: 10%; text-align: center; padding: 2px;">Debit</th> <th style="width: 10%; text-align: center; padding: 2px;">Credit</th> </tr> </thead> <tbody> <tr> <td style="padding-left: 20px;">39000</td> <td></td> <td>Fund Balance</td> <td style="text-align: center;">-</td> <td style="text-align: right;">25,000.00</td> </tr> <tr> <td style="padding-left: 20px;">51810</td> <td style="padding-left: 10px;">321</td> <td>Maintenance Garage - Engineering Services</td> <td style="text-align: center;">+</td> <td style="text-align: right;">25,000.00</td> </tr> <tr style="border-top: 1px solid black; border-bottom: 3px double black;"> <td></td> <td></td> <td></td> <td style="text-align: center;">25,000.00</td> <td style="text-align: right;">25,000.00</td> </tr> </tbody> </table>	Maintenance Garage / Fund Balance			Debit	Credit	39000		Fund Balance	-	25,000.00	51810	321	Maintenance Garage - Engineering Services	+	25,000.00				25,000.00	25,000.00
Maintenance Garage / Fund Balance			Debit	Credit																		
39000		Fund Balance	-	25,000.00																		
51810	321	Maintenance Garage - Engineering Services	+	25,000.00																		
			25,000.00	25,000.00																		
		Budgeting funds using fund balance to obtain engineering specs with a professional engineer or PE stamped plan for the FY 24/25 Maintenance Garage addition in coordination with the Fleet Director to obtain an estimated cost for budgeting purposes.																				

JEFFERSON COUNTY, TENNESSEE
2023-2024
GENERAL FUND 101 - AMENDMENT #20
April 2024

FUND BALANCE TOTAL	+	62,286.05
RESERVE BALANCE TOTAL	-	6,858.92

Budget Com. App'd: 4/8/2024
County Com. App'd: _____

Item #	1	Sheriff Department / Insurance Recovery	Debit	Credit
		49700 Insurance Recovery	+	15,144.92
		54110 338 Repair of Vehicles	+	15,144.92
		Total		15,144.92 15,144.92
Allocating funds received from Tennessee Risk Management and Trust for Claim # VA102279, #106387 VIN #B11727, Asset #1403, Claim #VA106386, VIN #E66356, Asset #1404, Claim #VA106385, VIN #B11696, Asset #1486, Claim #VA105810, VIN 151181, Asset 1209, into expenditure line for Fiscal Year 2023-2024.				

Item #	2	Senior Citizens Assistance	Debit	Credit
		48610 Contributions	+	117.64
		56300 355 OOA Senior - Travel - Office On Aging	+	117.64
		Total		117.64 117.64
Allocating funds contributed from Dandridge Senior Center for reimbursement of travel expenses in Fiscal Year 2023-2024.				

Item #	3	Sheriff Department	Debit	Credit
		44530 Sale of Equipment	+	5,296.64
		54110 790 AMMO Other Equipment - AMMO	+	5,296.64
		Total		5,296.64 5,296.64
Allocating funds from sale of equipment on GovDeals invoices #60-0118242000-8654, #60-0118242000-6753, 60-0118242000-2774, (2006 Ford Econoline Ambulance VIN#1FDSE35PX6HA39704), 55-0129241631-2774, into expenditure line for purchase of ammunition in fiscal year 2023-2024.				

Item #	4	EMS Ambulance / Insurance recovery	Debit	Credit
		49700 Insurance Recovery	+	678.86
		55130 338 Maintenance of Vehicles - Repairs	+	678.86
		Total		678.86 678.86
Allocating funds received from Tennessee Risk Management and Trust for claim #VA106125, VIN #202902, Asset #1441 into expenditure line for Fiscal Year 2023-2024.				

Item #	Libraries / Reserves				Debit	Credit
5	43360	DA	Library Fees - Dandridge Library	-	2,056.51	
	34535	DA	Restricted for Social, Cultural, Rec. Ser - Dandridge Library	+		2,056.51
	43360	JC	Library Fees - Jefferson City Library	-	6,187.54	
	34535	JC	Restricted for Social, Cultural, Rec. Ser - Jefferson City Libra	+		6,187.54
	43360	SP	Library Fees - Parrott-Wood Library	-	758.15	
	34535	SP	Restricted for Social, Cultural, Rec. Ser - Parrott-Wood Libra	+		758.15
	43360	WP	Library Fees - White Pine Library	-	1,138.88	
	34535	WP	Restricted for Social, Cultural, Rec. Ser - White Pine Library	+		1,138.88
			Total		10,141.08	10,141.08

Moving library fees collected during the 2nd quarter of Fiscal Year 2023-2024 through March 2024 from revenue to reserves.

Item #	County Clerk / Reserves				Debit	Credit
6	34515	CoC	Restricted for Finance Automation - County Clerk	-	17,000.00	
	52500	709 JCOB	Data Processing Equipment	+		17,000.00
			Total		17,000.00	17,000.00

Budgeting funds using reserves for data processing equipment for the new Jefferson County Office Building.

Item #	Capital Outlay Interfund Note, Series 2023				Debit	Credit
7	49800	CDBG	Transfers In - CDBG Fund 189	+	397,305.00	
	39000		Fund Balance	+		397,305.00
			Total		397,305.00	397,305.00

Budgeting reimbursement payment for Capital Outlay Interfund Note, Series 2023, from CDBG Fund 189 now that grant reimbursement has been received.

Item #	County Buildings / Fund Balance				Debit	Credit
8	39000			-	73,847.00	
	51800	502	Building and Contents Insurance	+		7,735.00
	51800	415	Electricity	+		32,212.00
	51800	335	Maintenance and Repair Services - Buildings	+		33,900.00
			Total		73,847.00	73,847.00

Budgeting funds from Fund Balance to supplement County Buildings expenditure line due to increase in building and contents premium, to replace storm damage costs incurred to County Buildings on 8/07/2023, and increase electricity budget for remaining of fiscal year 2023-2024.

Item #	White Pine Library / Arts Build Communities Grant				Debit	Credit
9	48610	WP	Donations - White Pine Library	+	1,800.00	
	56500	599 WP	Other Charges - White Pine Library	+		1,800.00
			Total		1,800.00	1,800.00

Budgeting funds received from the Arts Build Communities grant through the Tennessee Arts Commission a mural on the outside the building completed on 9/21/2024 for fiscal year 2023-2024.

Item #	Tourism Department / Major League Fishing - All American Event Sponsorship				Debit	Credit
10	48990		Other Revenue	+	25,000.00	
	58110	312	Contracts with Private Agencies	+		25,000.00
			Total		25,000.00	25,000.00

Budgeting funds received from sponsorship payment for Major League Fishing All - American Event: Tennessee Tourist Development into expenditure line for Fiscal year 2023-2024.

Item #	11	Jail / Fund Balance			Debit	Credit
		39000		Fund Balance	-	200,000.00
		54210	340	Medical and Dental Services	+	200,000.00
						200,000.00
						200,000.00
Budgeting funds using fund balance to cover medical and dental services for inmates through the end of fiscal year 2023-2024 due to increased medical costs for inmates.						

Item #	12	Juvenile Court / Insurance Recovery			Debit	Credit
		49700		Insurance Recovery	+	500.00
		53500	718	Motor Vehicles	+	500.00
						500.00
						500.00
Budgeting funds received from Tennessee Risk Management and Trust for deductible reimbursement on Asset 824, VIN 2B3KA43H48H2858888 into expenditure line for fiscal year 2023-2024.						

Item #	13	County Overtime / County Bonus / Fund Balance			Debit	Credit
		39000		Fund Balance	-	28,250.25
		51600	188	Register of Deeds - Bonus Payments	+	126.00
		51800	187	County Buildings - Overtime Pay	+	7,424.24
		52100	187	Accounting and Budgeting - Overtime Pay	+	1,166.43
		52100	188	Accounting and Budgeting - Bonus Payments	+	0.02
		52300	187	Property Assessor's Office - Overtime Pay	+	12,257.58
		52400	188	Property Assessor's Office - Bonus Payments	+	749.18
		53100	187	Circuit court - Overtime Pay	+	1,350.24
		53300	187	General Sessions Court - Overtime Pay	+	18.05
		53500	187	Juvenile Court - Overtime Pay	+	624.75
		55110	188	Local Health Center - Overtime Pay	+	1,353.18
		56500	187	Libraries - Overtime Pay	+	1,056.78
		57500	187	Soil Conservation - Overtime Pay	+	2,123.80
						28,250.25
						28,250.25
Budgeting funds to cover County Overtime Pay as of March 2024 Payroll and final Bonus Payment in January 2024.						

Item #	14	Transfers In / Fund Balance			Debit	Credit
		49800		Transfers In - CDBG Fund 189	+	4,278.30
		39000		Fund Balance	+	4,278.30
						4,278.30
						4,278.30
Budgeting additional funds reimbursed to Jefferson County for portion of CDBG Grant FY 22/23 to purchase ambulances from CDBG Fund 189 for partial match portion from General Fund 101.						

Item #	15	County Commission / Fund Balance			Debit	Credit
		39000		Fund Balance	-	17,200.00
		51100	331	Legal Services	+	17,200.00
						17,200.00
						17,200.00
Budgeting additional funds to cover legal services for County Commission through year-end.						

Item #	16	Sheriff's Department			Debit	Credit
		39000		Fund Balance	- 20,000.00	
		54110	399	Other Contracted Services	+	20,000.00
						20,000.00
						20,000.00
		Budgeting additional funds from fund balance for autopsies from Knox County Regional Forensic Center for the remaining of fiscal year 2023-2024.				

Item #	17	Tennessee Opioid Abatement / Transfers Out			Debit	Credit
		48991		Opioid Settlement Funds - Past Remediation	+ 107,441.86	
		99100	590	TNABT Transfers Out - Transfers to Other Funds (Opioid Fund 121)	+	107,441.86
						107,441.86
						107,441.86
		Moving Jefferson County Opioid Abatement K-VA-T interest funds received March 2024 to Tennessee Opioid Abatement Fund 121.				

JEFFERSON COUNTY, TENNESSEE
2023-2024
GENERAL FUND 101 - AMENDMENT #21
April 2024

FUND BALANCE TOTAL	-	0.00
RESERVE BALANCE TOTAL	-	398,050.00

Budget Com. App'd: 4/8/2024
County Com. App'd: _____

Item #	1	Transfers Out / Americans with Disabilities Act Reserves / Health Department				Debit	Credit
		34510	ADA	Restricted for General Government - ADA	-	125,000.00	
		99100	590	ADA	+		125,000.00
					Total	125,000.00	125,000.00
Budgeting funds from Restricted for General Government Americans Disabilities Act Reserves to Capital Projects for Health Department Americans with Disability Act project for Fiscal year 2023-2024.							

Item #	2	Transfers Out / Americans with Disabilities Act Reserves / White Pine EMS				Debit	Credit
		34510	ADA	Restricted for General Government - ADA	-	134,550.00	
		99100	590	ADA	+		134,550.00
					Total	134,550.00	134,550.00
Budgeting funds from Restricted for General Government Americans Disabilities Act to Capital Projects for White Pine EMS 03 Americans with Disability Act project for Fiscal year 2023-2024.							

Item #	3	Transfers Out / Americans with Disabilities Act Reserves / Finance Dept. & Annex				Debit	Credit
		34510	ADA	Restricted for General Government - ADA	-	93,500.00	
		99100	590	ADA	+		93,500.00
					Total	93,500.00	93,500.00
Budgeting funds from Restricted for General Government Americans Disabilities Act to Capital Projects for Jefferson County Finance Department and Annex Offices for Americans with Disability Act projects Fiscal year 2023-2024.							

Item #	4	Transfers Out / Americans with Disabilities Act Reserves / Justice Center				Debit	Credit
		34510	ADA	Restricted for General Government - ADA	-	45,000.00	
		99100	590	ADA	+		45,000.00
					Total	45,000.00	45,000.00
Budgeting funds from Restricted for General Government Americans Disabilities Act to Capital Projects for Jefferson County Justice Center for Americans with Disability Act projects Fiscal year 2023-2024.							

JEFFERSON COUNTY, TENNESSEE
2023-2024
GENERAL FUND 101 - AMENDMENT #22
April 2024

FUND BALANCE TOTAL	-	0.00
RESERVE BALANCE TOTAL	-	0.00

Budget Com. App'd: 4/8/2024
 County Com. App'd: _____

Item #	1	Senior Center / Office on Aging Grant		Debit	Credit
		47590 OOA Other Federal Through State - Office on Aging	+	54,618.00	
		56300 599 OOA Other Charges	+		54,618.00
				54,618.00	54,618.00
Budgeting increased funds received from Office on Aging Grant 2024 Amendment into expenditure lines for fiscal year 2023-2024.					

JEFFERSON COUNTY, TENNESSEE
2023-2024
GENERAL FUND 101 - AMENDMENT #23
April 2024

FUND BALANCE TOTAL	-	396.44
RESERVE BALANCE TOTAL	-	0.00

Budget Com. App'd: 4/8/2024
County Com. App'd: _____

Item #	1	County Commission	Debit	Credit
		39000 Unassigned Fund Balance	-	396.44
		51100 599 LOBBY Other Charges - LOBBY	+	396.44
			396.44	396.44
Budgeting additional funds using Fund Balance into expenditure line for Fiscal Year 2023-2024 to reimburse travel expenses incurred by David Seal while lobbying Tennessee State General Assembly to adopt Jefferson County Resolution 2023-53 and/or amend Eminent Domain law T.C.A Law 29-17-102 (Eminent Domain Part Definition) to exclude "recreational facilities", "recreational purposes", and "parks" from the definition of "Public Use" and to amend any other statutes as necessary that might conflict with such an exclusion as per directed by resolution 2023-53 approved by county commission on 12/11/2023.				

JEFFERSON COUNTY, TENNESSEE
2023-2024
GENERAL FUND 101 - AMENDMENT #24
April 2024

FUND BALANCE TOTAL	-	0.00
RESERVE BALANCE TOTAL	-	2,500.00

Budget Com. App'd: Not Presented
County Com. App'd:

Item #	1	Jefferson City Public Library / Reserves	Debit	Credit
		34535 JC Restricted for Social, Cultural, Rec Ser -JC	-	2,500.00
		56500 429 JC Instructional Supplies - JC	+	500.00
		56500 432 JC Library Books - JC	+	2,000.00
			2,500.00	2,500.00
Budgeting funds using reserves to cover book and instructional supply purchases for the remainder of fiscal year 2023-2024 and additional purchase for a summer reading program.				

Item #	2	QSCB Series 2021 Interest / Transfer Out	Debit	Credit
		47715 Tax Credit Bond Rebate - QSCB	+	3,881.11
		99100 590 Transfers Out - Transfers to other Funds	+	3,881.11
			3,881.11	3,881.11
Allocating Qualified School Construction Bonds (QSCB) Series 2021 rebate funds not budgeted for fiscal year 2023-2024.				

JEFFERSON COUNTY, TENNESSEE
2023-2024
SANITATION FUND 116 - AMENDMENT #4
April 2024

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

Budget Com. App'd: 4/8/2024
County Com. App'd: _____

Item #	1	Jefferson County Sanitation / Fund Balance		Debit	Credit
		39000	Fund Balance	-	500,000.00
		99100	590 Transfers Out - Debt Service Fund 151	+	500,000.00
			Total		500,000.00 500,000.00
Budgeting funds for Payback of Tax Anticipation Note 2023 Interfund loan approved by Local Government Finance for FY 23/24.					

JEFFERSON COUNTY, TENNESSEE
 2023-2024
 TN OPIOID ABATEMENT FUND 121 - AMENDMENT #4
 April 2024

FUND BALANCE TOTAL	+	0.00
RESERVE BALANCE TOTAL	+	<u>107,441.86</u>

Budget Com. App'd: 4/8/2024
 County Com. App'd: _____

Item #	1	<i>TN Opioid Abatement Settlement Funds / Transfers in</i>		Debit	Credit
		49800 FDCTY Transfers In (from General Fund 101)	+	107,441.86	
		34530 FDCTY Restricted for Public Health & Welfare - Tennessee Opioid Abatement Fund	+		107,441.86
		Total		<u>107,441.86</u>	<u>107,441.86</u>
Moving Jefferson County Opioid Abatement K-VA-T interest funds received February 16, 2024 to TN Opioid Abatement Fund 121 from General Fund 101.					

JEFFERSON COUNTY, TENNESSEE
 2023-2024
 DRUG ENFORCEMENT FUND 122 - AMENDMENT #1
 April 2024

FUND BALANCE TOTAL	-	0.00
RESERVE BALANCE TOTAL	-	0.00

Budget Com. App'd: 4/8/2024
 County Com. App'd: _____

Item #	1	<i>Drug Enforcement/Other Fines, Forfeitures & Penalties</i>		Debit	Credit
		42865	Drug Task Force Forfeitures and Seizures	+	15,816.00
		54150	319 Confidential Drug Enforcement Payments	+	15,816.00
			Total		15,816.00 15,816.00
Budgeting funds from drug task force forfeitures and seizures to expenditure line for confidential drug enforcement payments for fiscal year 2023-2024.					

JEFFERSON COUNTY, TENNESSEE
 2023-2024
 HIGHWAY FUND 131 - AMENDMENT #2
 April 2024

FUND BALANCE TOTAL - 0.00
 RESERVE BALANCE TOTAL - 0.00

Budget Com. App'd: 4/8/2024
 County Com. App'd: _____

Item#	1	Operation and Maintenance of Equipment / Insurance Recovery	Debit	Credit
		49700 Insurance Recovery	+	3,749.90
		63100 336 Maintenance and Repair	+	3,749.90
		Total		3,749.90 3,749.90
Budgeting funds received from Tennessee Risk Management and Trust due to Claim #VA-25116 for 2002 Chevrolet 2500 VIN#1GCHC23U12F210207 to maintenance and repair for fiscal year 2023-2024.				

JEFFERSON COUNTY, TENNESSEE
2023-2024
Debt Service Fund 151 - Amendment #2
April 2024

FUND BALANCE TOTAL - 0.00
RESERVE BALANCE TOTAL - 675,000.00

Budget Com. App'd: 4/8/2024
County Com. App'd: _____

Item #	1	Debt Service / Reserves	Debit	Credit
		34680 Committed for Debt Service	-	3,000.00
		34680 RZED Committed for Debt Service - RZED	-	1,172,000.00
		82130 601 RZED Education - Principal on Bonds	+	1,175,000.00
		Total	1,175,000.00	1,175,000.00
Budgeting funds using reserves to pay a principle payment towards GOB Series 2010 RZED Bond per Fiscal Year 2023-2024.				

Item #	2	Reserves / Transfers In	Debit	Credit
		49800 Transfers in (Sanitation Fund 116)	+	500,000.00
		34680 Committed for Debt Service	+	500,000.00
		Total	500,000.00	500,000.00
Budgeting funds for Payback of Tax Anticipation Note 2023 Interfund loan approved by Local Government Finance for Fiscal Year 2023/2024.				

JEFFERSON COUNTY, TENNESSEE
2023-2024
CAPITAL FUND 171 - AMENDMENT #3
April 2024

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

Budget Com. App'd: 4/8/2024
County Com. App'd: _____

Item #	1	Transfers In / Jefferson County Health Department Americans with Disabilities Project				Debit	Credit
	49800	HDADA	Transfers In (General Fund 101) - Health Department - ADA		+	125,000.00	
	91190	706	HDADA	Other General Government Projects - Building Construction - HDADA	+		125,000.00
				Total		125,000.00	125,000.00
Budgeting funds from Restricted for General Government Americans Disabilities Act Reserves to Capital Projects for Health Department Americans with Disability Act project for Fiscal year 2023-2024.							

Item #	2	Transfers In / Jefferson County White Pine EMS 03 Americans with Disabilities Project				Debit	Credit
	49800	WPADA	Transfers In (General Fund 101) - White Pine EMS 03 - WPADA		+	134,550.00	
	91190	706	WPADA	Other General Government Projects - Building Construction - WPADA	+		134,550.00
				Total		134,550.00	134,550.00
Budgeting funds from Restricted for General Government Americans Disabilities Act to Capital Projects for White Pine EMS 03 Americans with Disability Act project for Fiscal year 2023-2024.							

Item #	3	Jefferson County Office Building / Reserves				Debit	Credit
	34685	JCOB	Committed for Capital Projects - JCOB		-	150,000.00	
	91190	706	JCOB	Other General Government Projects - Building Construction - JCOB	+		35,000.00
	91190	711	JCOB	Other General Government Projects - Furniture and Fixtures - JCOB	+		115,000.00
				Total		150,000.00	150,000.00
Budgeting funds from reserves into expenditure lines to complete the Jefferson County Office Building project for fiscal year 2023-2024.							

Item #	4	Transfers In / Jefferson County Finance & Annex Americans with Disabilities Projects				Debit	Credit
	49800	FDADA	Transfers In (General Fund 101) - FDADA		+	93,500.00	
	91190	706	FDADA	Other General Government Projects - Building Construction - FDADA	+		93,500.00
				Total		93,500.00	93,500.00
Budgeting funds from Restricted for General Government Americans Disabilities Act Reserves to Capital Projects for Finance Department and Annex Offices Americans with Disability Act project for Fiscal year 2023-2024.							

Item #	5	Transfers In / Jefferson County Justice Center Americans with Disabilities Projects				Debit	Credit
	49800	JCADA	Transfers In (General Fund 101) - JCADA		+	45,000.00	
	91190	706	JCADA	Other General Government Projects - Building Construction - JCADA	+		45,000.00
				Total		45,000.00	45,000.00
Budgeting funds from Restricted for General Government Americans Disabilities Act Reserves to Capital Projects for Justice Center Americans with Disability Act project for Fiscal year 2023-2024.							

JEFFERSON COUNTY, TENNESSEE
2023-2024
NURSING HOME CAPITAL FUND 174 - AMENDMENT #1
April 2024

FUND BALANCE TOTAL	-	0.00
RESERVE BALANCE TOTAL	-	87,972.68

Budget Com. App'd: 4/8/2024
County Com. App'd: _____

Item #			Debit	Credit
1		<i>Nursing Home/Public Health & Welfare Projects</i>		
	34685	Committed for Capital Projects - Nursing Home Project	-	87,972.68
	91140 601	Public Health & Welfare - Principal on Debt	+	87,972.69
		Total		87,972.68 87,972.69
Funds remaining from Nursing Home Bond for Construction of White Pine Homes moved to expenditure line to reimburse County for Debt Payment on Bond in 2024 in lieu of requesting reimbursement from Jefferson County Nursing Home.				

JEFFERSON COUNTY, TENNESSEE
2023-2024
OTHER CAPITAL PROJECTS FUND 189 - AMENDMENT #2
April 2024

FUND BALANCE TOTAL	-	0.00
RESERVE BALANCE TOTAL	-	0.00

Budget Com. App'd: 4/8/2024
 County Com. App'd: _____

Item #	1	Other Capital Projects - CDBG	Debit	Credit
		47180 Community Development	+ 4,278.30	
		91190 590 Transfers to Other Funds - General Fund 101	+	4,278.30
			4,278.30	4,278.30
Budgeting additional funds reimbursed to Jefferson County for portion of CDBG Grant FY 22/23 to purchase ambulances and reimbursing General Fund 101 for partial match portion.				

**JEFFERSON COUNTY, TENNESSEE
2023-2024
LANDFILL FUND 207 - AMENDMENT #3
April 2024**

FUND BALANCE TOTAL	-	100,000.00
RESERVE BALANCE TOTAL	-	0.00

Budget Com. App'd: 4/8/2024
County Com. App'd: _____

Item #	1	Jefferson County Sanitation / Insurance Recovery	Debit	Credit
		49700 Insurance Recovery	+	203,400.00
		55754 718 Motor Vehicles	+	203,400.00
		Total		203,400.00 203,400.00
Budgeting funds received from Tennessee Risk Management and Trust for the total loss payout for claim # VA106033, VIN # 1M2AV02C2CM009112, Asset #1152 for fiscal year 2023-2024				

Item #	2	Jefferson County Sanitation	Debit	Credit
		55754 733 Solid Waste Equipment	-	141,304.00
		55754 718 Motor Vehicles	+	141,304.00
		Total		141,304.00 141,304.00
Moving funds into motor vehicles line to purchase replacement vehicle due to the total loss of Asset #1152 incurred in fiscal year 2023-2024.				

Item #	3	Jefferson County Sanitation / Fund Balance	Debit	Credit
		39000 Fund Balance	-	100,000.00
		55754 733 Solid Waste Equipment	+	53,000.00
		55754 718 Motor Vehicles	+	47,000.00
		Total		100,000.00 100,000.00
Moving funds from Sanitation Fund 207 fund balance to replenish funds taken from solid waste equipment and motor vehicles expenditure lines used to replace the total loss of Asset #1152 incurred in fiscal year 2023-2024.				

JEFFERSON COUNTY SCHOOLS
Fund 141 - General Purpose Funds
Budget Amendment #13
February 1, 2024

School Board Approved: 2/1/2024
Budget Com. Approved: 4/8/2024
County Commission Approved: _____

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

Item 1	Health Services				Debit	Credit
	48160		241	Revenue - Donations	+	950.00
	72120	499	241	Other Materials and Supplies	+	950.00
						950.00
						950.00
Donation by Knoxville TVA Credit Union to assist Coordinated School Health with County wide Field Day.						

Item 2	Special Education				Debit	Credit
	43990		201	Revenue	+	101,932.91
	72210	399	201	Other Contracted Services	+	101,932.91
						101,932.91
						101,932.91
Additional earned revenue from Medicaid Reimbursement programs for physical therapy, vision services & other special education student needs.						

JEFFERSON COUNTY SCHOOLS
Fund 141 - General Purpose Funds
Budget Amendment #14
February, 2024

School Board Approved:	<u>2/1/2024</u>	FUND BALANCE TOTAL	\$ -
Budget Com. Approved:	<u>4/8/2024</u>	RESERVE BALANCE TOTAL	+ \$ 660,618.00
County Commission Approved:	<u> </u>		

Item 1	Committed for Education		Debit	Credit
	46510 Revenue - TISA Outcomes	+	660,618.00	
	34655 Committed for Education	+		660,618.00
			660,618.00	660,618.00
Approved motion by Board of School Commissioners that TISA Outcomes funding should be reserved for 2024-2025 use.				

JEFFERSON COUNTY SCHOOLS
Fund 141 - General Purpose Funds
Budget Amendment #15
March 2024

School Board Approved:	<u>3/7/2024</u>	FUND BALANCE TOTAL	\$	-
Budget Com. Approved:	<u>4/8/2024</u>	RESERVE BALANCE TOTAL	\$	-
County Commission Approved:	<u> </u>			

Item 1	Regular Instruction Program					Debit	Credit
	72130	322	020	Evaluation and Testing	-	12,900.00	
	71100	399	035	Other Contracted Services	+		12,900.00
						12,900.00	12,900.00
	To purchase BrainPop Science subscription for school year 2024-2025						

Item 2	Other Student Support					Debit	Credit
	72130	300	020	Evaluation and Testing	-	3,000.00	
	72210	399	020	Other Contracted Services	+		3,000.00
						3,000.00	3,000.00
	Funds to customize high school transcripts to reflect middle school credits						

Item 3	Regular Instruction Program					Debit	Credit
	43570		SPP	Student Protection Plans revenue	-	32,664.00	
	71100	722	250	Student Equipment	+		32,664.00
						32,664.00	32,664.00
	To purchase student devices and replacement parts with technology insurance fees paid to JCHS by students						

Item 4	Operation and Maintenance of Plant					Debit	Credit
	49700			Insurance Recovery	-	4,624.60	
	72610	399		Other Contracted Services	+		4,624.60
						4,624.60	4,624.60
	Reimbursement for repairs due to lightening strike on White Pine school sign						

Item 5	Special Education					Debit	Credit
	71200	204	201	State Retirement	-	696.00	
	71200	207	201	Employer Medicare	-	39.15	
	72220	204	201	State Retirement	+		696.00
	72220	207	201	Employer Medicare	+		39.15
						735.15	735.15
	To align benefits with correct function of employee's salary						

Item 6	Board of Education					Debit	Credit
	72310	399		Other Contracted Services	-	2,386.00	
	72310	513		Worker's Compensation Insurance	+		2,386.00
						2,386.00	2,386.00
	Increase in Worker's Compensation insurance						

Item 7	Health Services - Coordinated School Health - local funds					Debit	Credit
	48610		241	Revenue - Donations	+	3,150.00	
	72120	499	241	Other Supplies and Materials	+		3,150.00
						3,150.00	3,150.00
	Community donations for Special Olympics, Countywide Field Day and 5K for Staff "Spring Into Shape"						

JEFFERSON COUNTY SCHOOLS
Fund 141 - General Purpose Funds
Budget Amendment #15
March 2024

School Board Approved:	<u>3/7/2024</u>	FUND BALANCE TOTAL	\$ -
Budget Com. Approved:	<u>4/8/2024</u>	RESERVE BALANCE TOTAL	\$ -
County Commission Approved:			

Item 8	Career and Technical Education Program				Debit	Credit
	72230	336	300	-	1,250.00	
	72230	399	300	+		1250.00
	72230	790	300	-	370.00	
	72230	524	300	+		370.00
					1,620.00	1,620.00
Funds to pay Educator Prep program fees and to purchase welding materials						

JEFFERSON COUNTY SCHOOLS
Fund 141 - General Purpose Funds
Budget Amendment #16
March 2024

School Board Approved:	3/7/2024	FUND BALANCE TOTAL	\$ -
Budget Com. Approved:	4/8/2024	RESERVE BALANCE TOTAL	\$ -
County Commission Approved:			

Item 1	Regular Instruction Program - Summer Programs K-8				Debit	Credit
	46590		424	Revenue - Other State Education Funds	702,350.89	
	71100	116	424	Teachers		345,980.00
	71100	163	424	Instructional Assistants		94,350.00
	71100	201	424	Social Security		27,300.46
	71100	204	424	State Retirement		39,629.70
	71100	212	424	Employer Medicare		6,384.79
	71100	429	424	Instructional Supplies		54,983.26
	71100	599	424	Other Charges		15,961.30
	72120	131	424	Nurses		10,200.00
	72120	201	424	Social Security		632.40
	72120	204	424	State Retirement		1,020.00
	72120	212	424	Employer Medicare		147.90
	72210	189	424	Other Salaries and Wages		42,720.00
	72210	201	424	Social Security		2,648.64
	72210	204	424	State Retirement		4,272.00
	72210	212	424	Employer Medicare		619.44
	72610	410	424	Custodial Supplies		15,500.00
	73100	165	424	Cafeteria Personnel		34,000.00
	73100	201	424	Social Security		2,108.00
	73100	204	424	State Retirement		3,400.00
	73100	204	424	Employer Medicare		493.00
					702,350.89	702,350.89
To recognize state grant revenue for all summer camps and to allocate funds to operate the camps						

Item 2	Transportation - Summer Camp Transportation				Debit	Credit
	46590		427	Revenue - Other State Education Funds	127,387.17	
	72710	105	427	Supervisor/Director		\$2,000.00
	72710	146	427	Bus Drivers		\$63,750.00
	72710	201	427	Social Security		\$4,076.50
	72710	204	427	State Retirement		\$941.40
	72710	212	427	Employer Medicare		\$953.38
	72710	412	427	Diesel Fuel		\$10,000.00
	72710	425	427	Gas		\$10,000.00
	72710	450	427	Tires and Tubes		\$30,000.00
	72710	729	427	Transportation Equipment		\$5,665.89
					127,387.17	127,387.17
To recognize state grant revenue for Transportation services for all summer programs						

JEFFERSON COUNTY SCHOOLS
Fund 141 - General Purpose Funds
Budget Amendment #17
March 2024

School Board Approved:	<u>3/7/2024</u>	FUND BALANCE TOTAL	-	\$ 250,000.00
Budget Com. Approved:	<u>4/8/2024</u>	RESERVE BALANCE TOTAL		\$ -
County Commission Approved:	<u> </u>			

	Maintenance of Plant		Debit	Credit
Item 1	72620 399 PLY Other Contracted Services - Playground Maintenance	+		250,000.00
	39000 Undesignated Fund Balance	-	250,000.00	
			250,000.00	250,000.00
Use of Undesignated Fund Balance for upkeep and maintenance services for all elementary and K-8 school playgrounds.				

JEFFERSON COUNTY SCHOOLS
Fund 141 - General Purpose Funds
Budget Amendment #18
April 2024

School Board Approved:	<u>4/4/2024</u>	FUND BALANCE TOTAL	-	\$ -
Budget Com. Approved:	<u>4/8/2024</u>	RESERVE BALANCE TOTAL	-	\$ -
County Commission Approved:	<u> </u>			

Item 1	Education Technology				Debit	Credit
	72250	524	Staff Development	-	850.00	
	72250	307	Communications	+		300.00
	72250	790	Equipment	+		550.00
					850.00	850.00
Use remaining funds to cover cell phone costs and new devices						

Item 2	Other Student Support - Family Resource Center				Debit	Credit
	44570		701 Revenue - Contributions and Gifts	+	540.00	
	72130	499	701 Other Supplies and Materials	+		540.00
					540.00	540.00
Receipt of donations from United Way designated for Family Resource Center						

Item 3	Maintenance of Plant/Operation and Maintenance of Plant				Debit	Credit
	72620	335	Maintenance and Repair Services - Building	-	45,000.00	
	72610	399	Other Contracted Services	+		45,000.00
					45,000.00	45,000.00
Add funds to cover HVAC across the district due to increase in cost of equipment and large number of system components failing.						

Item 4	Health Services - Coordinated School Health				Debit	Credit
	72120	355	241 Travel	-	647.00	
	72120	524	241 Professional Development	-	466.00	
	72120	790	241 Equipment	-	500.00	
	72120	499	241 Other Materials and Supplies	+		1,613.00
					1,613.00	1,613.00
To purchase supplies for PE departments and School Age Childcare classrooms						

Item 5	Health Services - Nursing				Debit	Credit
	72120	790	Other Equipment	-	1,500.00	
	72120	499	Other Materials and Supplies	+		1,500.00
					1,500.00	1,500.00
To purchase supplies for nursing clinics at all schools						

Item 6	Special Education				Debit	Credit
	48990		201 Other Revenue - Medicaid reimbursement	+	21,697.17	
	72220	399	201 Other Contracted Services	+		21,697.17
					21,697.17	21,697.17
Reimbursements from Medicaid for vision and occupational therapy for students						

Item 7	Summer Camp Transportation				Debit	Credit
	72710	450	434 Tires and Tubes	-	2,333.00	
	72710	189	434 Other Salaries and Wages	+		2,000.00
	72710	201	434 Social Security	+		124.00
	72710	204	434 State Retirement	+		180.00
	72710	212	434 Employer Medicare	+		29.00
					2,333.00	2,333.00
To pay for security guard for summer camps						

JEFFERSON COUNTY SCHOOLS
Fund 141 - General Purpose Funds
Budget Amendment #18
April 2024

School Board Approved:	<u>4/4/2024</u>	FUND BALANCE TOTAL	-	\$ -
Budget Com. Approved:	<u>4/8/2024</u>	RESERVE BALANCE TOTAL	-	\$ -
County Commission Approved:	<u> </u>			

Item 8	Career and Technical Education - Innovative School Models Grant				Debit	Credit
71300	499	945	Other Supplies and Materials	-	7,000.00	
71300	355	945	Travel	+		7,000.00
71300	730	945	Vocational Instruction Equipment	-	4,500.00	
76100	706	945	Building Construction	+		4,500.00
71300	429	945	Instructional Supplies	-	2,500.00	
76100	706	945	Building Construction	+		2,500.00
71300	730	945	Vocational Instruction Equipment	-	3,500.00	
76100	706	945	Building Construction	+		3,500.00
71300	198	945	Non-certified Substitute Teachers	-	2,154.00	
71300	189	945	Other Salaries and Wages	+		2,000.00
71300	201	945	Social Security	+		124.00
71300	212	945	Employer Medicare	+		30.00
72230	599	945	Other Charges	-	0.54	
71300	599	945	Other Charges	+		0.54
					19,654.54	19,654.54
To add funds for Career and Technical Student Organizations travel, purchase a storage building and to pay for greenhouses and summer camp for middle schools.						

Item 9	Career and Technical Education				Debit	Credit
71300	730	300	Vacational Instructional Equipment	-	1,497.00	
71300	336	300	Maint. and repair - Equipment	-	1,000.00	
72230	599	300	Other Charges	-	893.00	
72230	790	300	Other Equipment	-	4,341.00	
71300	189	300	Other Salaries and Wages	+		2,331.00
72230	355	300	Travel	+		5,400.00
72230	499	300	Other Supplies and Materials	-	1,000.00	
71300	422	300	Food	+		1,000.00
					8,731.00	8,731.00
For Career and Technical Student organizations travel to state and national championships and for middle school after school programs and CTE summer camps						

Item 10	Special Education				Debit	Credit
71200	399	200	Other Contracted Services	-	83,923.30	
71200	171	200	Other Salaries and Wages	+		62,300.00
71200	201	200	Social Security	+		3,862.60
71200	204	200	State Retirement	+		6,853.00
71200	206	200	Life Insurance	+		73.20
71200	207	200	Medical Insurance	+		10,582.50
71200	208	200	Dental Insurance	+		252.00
72220	599		Other Charges	-	25,000.00	
72220	312		Contracts with Private Agencies	+		5,000.00
72220	725		SPED Equipment	+		20,000.00
					108,923.30	108,923.30
For salaries for a part-time Speech and Language Pathologist and a full-time Speech and Language Pathologist.						

JEFFERSON COUNTY SCHOOLS
Fund 141 - General Purpose Funds
Budget Amendment #19
April 2024

School Board Approved:	<u>4/4/2024</u>	FUND BALANCE TOTAL	-	<u>\$ -</u>
Budget Com. Approved:	<u>4/8/2024</u>	RESERVE BALANCE TOTAL	-	<u>\$ -</u>
County Commission Approved:	<u> </u>			

	Transportation			Debit	Credit
Item 1	49700	Revenue - Insurance payment	+	31,609.37	
	72710 338	Maintenance & Repair Services- Vehicles	+		31,609.37
				31,609.37	31,609.37
Payments by TN Risk Management for repairs to Bus #94 and Bus #76					

JEFFERSON COUNTY SCHOOLS
Fund 141 - General Purpose Funds
Budget Amendment #20
April 2024

School Board Approved:	<u>4/4/2024</u>	FUND BALANCE TOTAL	-	\$ 3,782,992.00
Budget Com. Approved:	<u>4/8/2024</u>	RESERVE BALANCE TOTAL	-	\$ -
County Commission Approved:	<u> </u>			

	Capital Projects						Debit	Credit
Item 1	76100	707	RHV	Building Improvements - RSS HVAC replacement	+			3,782,992.00
	39000			Undesignated Fund Balance	-	3,782,992.00		
						3,782,992.00	3,782,992.00	
Use of Undesignated Fund Balance to replace HVAC system at Rush Strong School.								

JEFFERSON COUNTY SCHOOLS
Fund 142 - Federal Funds
Budget Amendment #7
February 2024

School Board Approved: 2/1/2024
 Budget Com. Approved: 4/8/2024
 County Commission Approved: _____

Item 1	Title I	Debit	Credit
102	71100 429 Instructional Supplies	+	482.90
102	72210 524 Staff Development	-	482.90
		482.90	482.90
TES remaining staff development not needed; transferring to supplies			

Item 2	Fiscal Pre-Monitoring	Debit	Credit
934	47307 Cares Grant #7	-	15,295.00
934	72510 399 Other Contracted Services	-	15,295.00
		15,295.00	15,295.00
Release of unused grant funds			

JEFFERSON COUNTY SCHOOLS
Fund 142 - Federal Funds
Budget Amendment #8
March 2024

School Board Approved: 3/7/2024
 Budget Com. Approved: 4/8/2024
 County Commission Approved: _____

Item 1	Math Implementation Support Grant				Debit	Credit
938	47307		CARES Grant #7	+	71,250.00	
938	72210	399	Other Contracted Services	+		71,250.00
					71,250.00	71,250.00
Recognizing funds from Math Support Grant						

Item 2	ARP Homeless 2.0				Debit	Credit
710	72710	146	Transportation Bus Driver	+		1,350.00
710	72710	201	Bus Driver SS	+		44.00
710	72710	212	Bus Driver Employer Medicare	+		20.00
710	72710	204	Bus Driver Retirement	+		77.00
710	72210	206	Life Insurance	+		1.00
710	72210	207	Medical Insurance	+		550.00
710	72210	208	Dental Insurance	+		1.00
710	72210	189	Other Salaries & Wages	-	3,342.00	
710	72130	499	Other Supplies and Materials	+		2,384.00
710	72120	399	Other Contracted Services	-	500.00	
710	72210	399	Other Contracted Services	-	585.00	
					4,427.00	4,427.00
Amendment covers cost of bus driver plus benefits through end of March, amending salary for coverage until end of year and using left over funds to purchase supplies						

Item 3	Carl Perkins				Debit	Credit
801	71300	499	Other Supplies and Materials	-	90.00	
801	71300	429	Instructional Supplies	+		90.00
					90.00	90.00
Moved to spend down grant on Instuctional Supplies						

JEFFERSON COUNTY SCHOOLS
Fund 142 - Federal Funds
Budget Amendment #9
April 2024

School Board Approved: 4/4/2024
 Budget Com. Approved: 4/9/2024
 County Commission Approved: _____

Item 1	Consolidated Title III - English Second Language grant				Debit	Credit
	302	72130	499	Other Supplies And Materials	+	814.50
	302	99100	504	Indirect Cost	-	814.50
						814.50
						814.50
Required reduction due to maximum indirect cost allowance						

Item 2	TN All Corp grant				Debit	Credit
	930	71100	189	Other Salaries & Wages	+	1,580.00
	930	71100	429	Instructional Supplies & Materials	-	1,580.00
						1,580.00
						1,580.00
Unused supplies and material funds						

Item 3	ESSER 3.0 grant				Debit	Credit
	937	71100	163	Aids	-	56,293.95
	937	71100	186	Longevity Pay	-	867.69
	937	71100	188	Bonus Payments	+	867.69
	937	71100	201	Social Security	-	3,956.84
	937	71100	204	State Retirement	-	15,510.05
	937	71100	206	Life Insurance	+	856.71
	937	71100	207	Medical Insurance	+	50,352.97
	937	71100	208	Dental Insurance	+	1,020.96
	937	71100	212	Employer Medicare	-	1,107.67
	937	72130	189	Other Salaries & Wages	+	4,850.08
	937	72130	201	Social Security	+	177.69
	937	72130	204	State Retirement	-	5,226.59
	937	72130	206	Life Insurance	+	149.50
	931	72210	189	Other Salaries & Wages	+	64,432.50
	937	72210	201	Social Security	+	3,984.71
	937	72210	204	State Retirement	+	5,798.98
	937	72210	206	Life Insurance	+	83.88
	937	72210	207	Medical Insurance	+	7,372.20
	937	72210	212	Employer Medicare	+	931.92
	937	99100	504	Indirect Cost	-	57,917.00
						140,879.79
						140,879.79
FY23 Salary and Employer Cost updates & Allocations of Carryover funds						

JEFFERSON COUNTY SCHOOLS
Fund 143 - Student Nutrition Funds
Budget Amendment #3
February 1, 2024

School Board Approved:	<u>2/1/2024</u>	FUND BALANCE TOTAL	+	\$ -
Budget Com. Approved:	<u>4/8/2024</u>	RESERVE BALANCE TOTAL	-	\$ -
County Commission Approved:	<u> </u>			

Item 1	Food Service			Debit	Credit
	47114		USDA - Federal Through State revenue	179,162.69	
	73100	422	Food		172,162.69
				179,162.69	172,162.69
USDA Grant for assistance for schools for allowable dairy foods, fruits and vegetables, grains, meats and legumes.					

JEFFERSON COUNTY SCHOOLS
Fund 177 - Education Capital Projects Fund
Budget Amendment #5
April 2024

School Board Approved:	<u>4/4/2024</u>	FUND BALANCE TOTAL	+	\$ -
Budget Com. Approved:	<u>4/8/2024</u>	RESERVE BALANCE TOTAL	-	<u>\$ 281,959.62</u>
County Commission Approved:	<u> </u>			

Item 1	Education Capital Projects				Debit	Credit
	34685	PAV	Committed for Capital Projects - Paving	-	281,959.62	
	91300	707	PAV Education Capital Projects - Paving	+		281,959.62
					<u>281,959.62</u>	<u>281,959.62</u>
Move funds to expenditure line, prepare to issue a purchase order						

Jefferson County Government			
Monitoring: Review: Annually	Debt Management Policy	Policy # 4.3	Issued Date: 1/17/12
			Reviewed: 4/2024

A. INTRODUCTION

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

B. PURPOSE

1. The purpose of this debt management policy is to improve the quality of management and legislative decisions, to identify and disclose parameters relating to the structure and issuance of debt, identify policy goals, and provide a foundation for long-term financial planning, all of which are in the public interest of the County. Adherence to a debt management policy signals to rating agencies, investors, and capital markets that Jefferson County is well managed and prepared to meet its obligations in a timely manner.
2. Debt levels and their related annual costs are important long-term obligations that must be managed within available resources. An effective debt management policy provides guidelines for a government to manage its debt program in line with those resources while promoting understanding and transparency for citizens, taxpayers, businesses, investors, and other interested parties.
3. This Debt Management Policy (hereinafter referred to as this “Policy”) is intended to comply with the debt management requirements promulgated by the Tennessee State Funding Board in December 2010. The County may, from time-to-time, review this Policy and make revisions and updates, if warranted.

C. **GOALS AND OBJECTIVES**

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

1. **Goals** of this Policy are to:
 - a. Provide management with appropriate guidelines and direction to assist in making sound debt management decisions;
 - b. Further demonstrate strong financial management practices for county citizens, outside investors, and credit agencies; and
 - c. Identify and comply with all law related to debt issuance and management.

2. **Objectives** of this Policy are to:
 - a. Enhance the decision process through transparency;
 - b. Identify and define the types of financing available for the County;
 - c. Evaluate those financing options by considering all risk;
 - d. Identify all expenditures related to the financing option including, but not limited to, principal, interest, and annual costs along with issue specific transaction costs;
 - e. Address the hiring of outside professionals and address any potential conflict of interest issues; and
 - f. Protect and enhance the County's credit rating.

D. **TRANSPARENCY**

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

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

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

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

1. Annual Debt Budgets

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

2. Annual Debt Reports

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

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

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

- a. Schedule of Outstanding Debt and Schedule of Budgeted Debt Payments, and any additional schedules, as required by the Tennessee Comptroller of the Treasury;
- b. Net Debt Calculation (total principal outstanding less most recent year respective debt fund balance);

- c. Documentation of the most recent debt rating(s) as available;
- d. Percentage of fixed versus variable rate debt;
- e. Multi-year budgets that include the current debt costs of principal, interest, and annual cost;
- f. Debt Per Capita Ratio (total debt/population) and Net Debt Per Capita Ratio (net debt/population) – County compared to benchmark;
- g. Debt to Assessed Property Value (total debt/assessed property value) and Net Debt to Assessed Property Value (net debt/assessed property value) – County compared to benchmark;
- h. Debt as a Percentage of Personal Income (total personal income/debt per capita) Net Debt as a Percentage of Personal Income (total personal income/net debt per capita) – County compared to benchmark; and
- i. Estimated Debt Service Fund Balance.

3. **Issuance Specific Debt Reports**

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

E. DEBT TYPES

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

1. **Long-Term Loans and Bonds**

The County may issue long-term loans and bonds to finance capital improvements and refinance outstanding debt, and all costs associated with capital improvements and refinancing. As indicated within this Policy, the costs associated with the issuance of this debt will be disclosed to ensure compliance with this Policy and to address potential conflicts of interest. The

term of the debt will not exceed the expected economic life of the project(s). Additionally, long-term debt will not be issued to finance current operations. The following summarizes but does not limit the types of long-term debt that may be issued:

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

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

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

2. **Short-Term Debt**

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

- a. **Bond Anticipation Notes** ("BANs") – BANs may be issued instead of capitalizing interest to reduce the debt service during the construction period of a project or facility. BANs shall not mature more than two (2) years from the date of issuance. BANs can be rolled in accordance with Federal and State laws. BANs shall

mature within six (6) months after substantial completion of the financed facility.

- b. **Capital Outlay Notes** (“CONs”) – CONs are short-term notes (less than twelve (12) year maturities) secured by the pledge of the County’s full faith and credit.
- c. **Revenue Anticipation Notes** (“RANs”) **& Tax Anticipation Notes** (“TANs”) – RANs and TANs are to be utilized for cash flow purposes until annual revenues are received for a particular fund. All RANs and TANs will be paid in the same fiscal year in which they are issued.
- d. **Grant Anticipation Notes** (“GANs”) – GANs may be issued when the County wishes to finance projects in anticipation of a grant from a state or federal agency. The principal amount of the GANs shall not exceed the amount of the anticipated grant.

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

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

3. **Capital Leases**

The County may use capital leases to finance projects assuming that such an instrument is more economically feasible than purchasing the asset. Capital leases may be considered for long-term or short-term borrowing, but the term of the lease shall not exceed the economic life of the asset.

4. **Refinancing Outstanding Debt**

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

F. **RISK ASSESSMENT**

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

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

G. **DEBT COSTS**

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

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

3. Update ratios with the issuance of new debt as noted in the Annual Debt Report.

H. **PROFESSIONAL SERVICES**

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

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

- b. Indication that the firm has a broadly based background and is therefore capable of balancing the County's overall needs for continuity and innovation in capital planning and debt financing;
 - c. Experienced and demonstrated success as indicated by the firm's experience;
 - d. Professional reputation; and
 - e. Professional qualifications and experience of principal employees.
5. **Additional Considerations for Hiring of Professionals for Debt Issuance Process:**
- a. Jefferson County shall use a competitive process to hire a Financial Advisor. Contract, evaluation, and award shall be based upon paragraph VIII D 1 through 5, above.
 - b. The County Legislative Body shall approve all contracts for financial services longer than one (1) year.
 - c. Issuers shall include a provision prohibiting any firm from engaging in activities on behalf of the issuer that produce a direct or indirect financial gain for the Financial Advisor, other than the agreed upon compensation, without the County Legislative Body's approval.

I. CONFLICTS

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

J. CREDIT QUALITY AND CREDIT ENHANCEMENT

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

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

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

K. MISCELLANEOUS

1. The debt management policy guidelines outlined herein are only intended to provide general direction regarding the future use and execution of debt. A violation of the County Legislative Body’s debt policy shall in no way be interpreted as a violation of law and shall have no bearing on the validity of debt issued by the County Legislative Body. The County Legislative Body maintains the right to modify this Policy (except to the extent these guidelines are mandated by applicable state law or regulation) and may make exceptions to any of its guidelines at any time to the extent that the execution of such debt achieves the goals of the County Legislative Body. Any exceptions to these policies shall be expressly acknowledged in the resolution authorizing the pertinent debt issue. In the event of a conflict between the terms of a debt resolution and this Policy, the terms of the debt resolution shall control.
2. This Policy will be periodically reviewed by the County Finance Committee and the County Finance Director. The County Finance Director may at any time present recommendations for any amendments, deletions, additions, improvements, or clarifications. Any changes require the approval of the Finance Committee before approval by the County Legislative Body.



Jefferson County

Office of the Mayor

Mark Potts
County Mayor

P. O. Box 710 • Dandridge, Tennessee 37725 • mpotts@jeffersoncountyttn.gov

April 3, 2024

Mr. Daniel R. Olson
Regions Bank
Corporate Trust
150 Fourth Avenue North, Suite 1500
Nashville, Tennessee 37219

Re: Jefferson County, Tennessee
General Obligation Bonds, Series 2010, (Federally Taxable Recovery Zone
Economic Development Bonds), dated December 20, 2010 (the "Bonds")

Dear Mr. Olson:

The County hereby exercises its option to partially redeem the outstanding principal portion of the above referenced Bonds in the aggregate principal amount of \$1,175,000, on June 1, 2024, at a redemption price of 100% of par plus accrued interest thereon.

You are hereby directed to apply the principal prepayment to the following mandatory redemption dates as follows:

June 1, 2037	\$0
June 1, 2038	\$350,000
June 1, 2039	\$375,000
June 1, 2040	\$450,000

Very truly,

JEFFERSON COUNTY, TENNESSEE

By:

Mark Potts, County Mayor

**JEFFERSON COUNTY COMMISSION
RULES OF PROCEDURE**

1 **A RESOLUTION TO ADOPT RULES REGULATING THE PROCEDURES OF THE BOARD OF COUNTY COMMISSIONERS OF**
2 **JEFFERSON COUNTY, TENNESSEE**

3
4 **WHEREAS**, the Jefferson County Board of County Commissioners has need to operate in an orderly fashion
5 carrying out the various legislative duties on the Commission; and

6 **WHEREAS**, the existing rules regulating the procedures of the Jefferson County Board of
7 County Commissioners are in need of revision;

8 **NOW THEREFORE, BE IT RESOLVED** by the Jefferson County Legislative Body meeting in regular session
9 in Dandridge, Tennessee, on this 15th day of January 2007 that the following rules regulating the procedures
10 of the Board of County Commissioners of Jefferson County are adopted, superseding "Rules Regulating
11 Board of County Commissioners, Resolution 81-17."
12

13 **Rule I -- Meetings**

- 14 **A. Regular Meetings Day / Dates / Times** - The Board of Commissioners shall meet at 6:30 p.m. on the
15 third Mondays of any month in which they meet. They shall adopt a Schedule of Meeting Months at the
16 April Regular Meeting of the preceding fiscal year. Should a Monday fall on a legal holiday, Commission
17 shall meet on the following day or on a date agreed to by the majority. The June meeting may be
18 scheduled to accommodate the fiscal year-end Budget Process.
- 19 **B. Committee Meetings** – Standing and Special Committees shall meet as needed. Committee meeting
20 dates will be published in a timely manner and also posted on the County website.
- 21 **C. Work Sessions** – If the Commission also approves Work Sessions as a part of the Schedule of Meeting
22 Months, then the Commission shall meet at 6:30 p.m. on the Monday of the week prior to any Regular
23 Meeting for the sole purpose of information dissemination and discussion on agenda items. No
24 enactment of legislation or votes will be taken on any items of business.scheduled.
25 The Commission Chair/County Clerk shall prepare and distribute an agenda listing the items of business
26 in their proper order, along with a complete packet of supporting informational documents by 4:00 p.m. on
27 Friday of the week preceding a Work Session. These items shall include a listing of the committees,
28 boards, and commissions scheduled to report with the names of those who will present the report;
29 elections to be held; and resolutions/motions under old business and new business. For items to be
30 included on the Work Session agenda, they must be submitted to the County Clerk by 12:00 noon on the
31 Thursday preceding the Work Session. During the Work Session, County Commissioners may add items
32 to the agenda for consideration at the Regular Meeting. The Commission Chair/County Clerk shall
33 distribute the final agenda to Commissioners within 48 hours of the conclusion of the Work Session.
- 34 **D. No Work Session** - If the Commission does not approve Work Sessions as part of the Schedule of
35 Meeting Months or if a scheduled Work Session cannot be held prior to a Regular Meeting. The
36 Commission Chair/County Clerk shall prepare and distribute an agenda listing the items of business in
37 their proper order, along with a completed packet of supporting informational documents, by 4:00 p.m. on
38 the (6th) business day prior to the Regular Meeting. These items shall include a listing of the committees,
39 boards, and commissions scheduled to report with the names of those who will present the report;

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1 elections to be held; and resolutions/motions under old business and new business. For items to be
2 included on the Meeting Agenda, they must be submitted to the County Clerk by 12:00 noon on the (7th)
3 workday preceding the Regular Meeting.

- 4 **E. Election of Chairman** - The Commission shall elect a Chairman and a Chairman Pro Tempore at its first
5 meeting on or after the first of September. This chairman shall preside over sessions of the Board
- 6 **F. Called Meetings / Special Meetings** -- Called Meeting may be called by the Mayor or by a majority
7 request of the commission submitted in writing to the Chairman. All called meetings will be held at the
8 time specified in the public notice.
- 9 **G. Place of Meetings** – All meetings of the Board shall be held at the Jefferson County Courthouse,
10 Dandridge, Tennessee, unless otherwise specified.
- 11 **H. Quorum** -- A quorum for the transaction of business shall be a majority (11) of the duly qualified and
12 acting members of the Board of County Commissioners. Vacancies shall not be included in determining
13 the membership of the Board.
- 14 **I. No Quorum** – Should no quorum attend within thirty (30) minutes after the hour appointed for the meeting
15 of the Commission, or upon a meeting where a quorum shall have been lost, the Chair shall adjourn the
16 meeting. The names of the members present and their attendance at such meeting shall be recorded in
17 the minutes by the Clerk.
- 18 **J. Cancellation of Meetings for Weather Conditions** - The Chairperson may cancel any meeting for
19 severe weather or weather in which travel may place a person at risk of personal injury or jeopardize
20 public safety. Such cancellation would be based on the chairman's consultation with local law
21 enforcement officials and the current weather advisory forecast published by the local office of the
22 National Weather Service.
23 In such case, the Chairperson or a designee shall give notice of the cancellation of the meeting to all
24 Commission members by phone or e-mail; notify the press and general public with as much advance
25 notice as possible through public notice announcements on local media outlets and the county website.
26 In the case of a meeting cancelled for overnight occurrence of snow or ice conditions, or fast development
27 of any severe weather, notice shall be given at the earliest practical time.
- 28 **K. Cancellation of Meetings for Non-weather Causes** - In the event a meeting is cancelled for non-
29 weather related reasons such as hazmat incident, power outages, or other catastrophic events; the
30 decision to cancel will be made by the Chairman in consultation with the Chairman Pro Tempore and the
31 County Emergency Management Director.
- 32 **L. Rescheduling of a Cancelled Meeting** - A meeting cancelled for climatic conditions or other causes will
33 be rescheduled as early as possible, allowing for public notice of all interested parties. Should the
34 duration of the severe weather persist beyond one week, additional rescheduling information will be
35 provided to commission members and the general public.

36 37 **Rule II -- Order of Business:**

- 38 **A. Call to Order** – In the absence of the Chairman and Chairman Pro Tempore, the County Clerk shall call
39 the meeting to order for the purpose of a roll call and the election of a Chairman Pro Tempore to serve as
40 moderator for that meeting.

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1 B. Roll Call

2 C. Prayer

3 D. Pledge of Allegiance

4 E. **Proclamations / Courtesy Resolutions (if any) - Courtesy or Honorary Proclamations shall be**
5 **distributed to commissioners for information only.**

6 F. **Public Hearing** – In the event there is an item of business which requires a public hearing of any kind,
7 said public hearing shall be held at this point in the order of business. At the conclusion of the public
8 hearing, the meeting will reconvene in regular session of the Commission.

9 G. **Approval & Corrections of the Agenda** –

10 *Work Session Held- The final agenda derived from the Work Session shall be presented to the*
11 *Commission for approval as the Regular Meeting agenda. Any Commissioner wanting to bring a matter*
12 *before the Commission that was not included in the Work Session final agenda can rise to a Point of*
13 *Privilege and request that a matter be placed on the agenda. Commission shall allow the item to be*
14 *discussed and acted upon under new business if addition of the item is approved by a two-thirds majority*
15 *vote of (14) Commissioners.*

16 *No Work Session Held- The agenda provided as part of the Regular Meeting packet will be presented to*
17 *the Commission for approval as the Regular Meeting agenda. Any Commissioner wanting to bring a*
18 *matter before the Commission that was not included in the presented agenda can rise to a Point of*
19 *Privilege, and request that a matter be placed on the agenda. Commission shall allow the item to be*
20 *discussed and acted upon under new business if addition of the item is approved by a two-thirds*
21 *majority vote of (14) Commissioners.*

22 H. **Consent Agenda** – Any items placed on the consent agenda and not withdrawn shall be considered with
23 one Roll Call vote at this time. Items considered for approval on the consent agenda, will be recorded as
24 such in the minutes with the results of the vote.

25 I. **Approval of Minutes**

26 J. **Appearance of Citizens** – *The purpose of this portion is to provide citizens an opportunity to address*
27 *their government for items of concern that may or may not be on the agenda. Citizens must follow Rule*
28 *IX in order to speak. Commission will not take any action at this time other than to refer the item to a*
29 *committee or, by a vote of two-third majority, place it on the agenda under New Business.*

30 K. **Proclamations / Courtesy Resolutions (if any)** – ~~*Courtesy or Honorary Proclamations shall be*~~
31 ~~*distributed to commissioners for information only.*~~

32 L. **Approval of Notaries & Bonds**

33 M. **Election of Committees, Boards & Commissions/ Nominating Committee**

34 N. **Reports from Elected Officials, Department Heads, Others**

- 35 1. County Mayor
- 36 2. Other Elected Officials
- 37 3. County Attorney
- 38 4. Department/ Director Reports

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1 5. Reports of Committees, Boards & Commissions – *Reports may be presented in writing or orally by the*
2 *Committee Chair. During this time, only motions relative to the item in the committee report may be*
3 *offered.*

4 **O. Old Business**

5 **P. New Business**

6 **Q. Announcements**

7 **R. Adjourn** - *No meeting should be permitted to continue beyond 11:00 p.m. without the approval of a*
8 *majority of the Commission. A new time limit must be established before taking a Commission vote to*
9 *extend the meeting. No new item shall be introduced later than 10:30 p.m.*

10
11 **Rule III – Rules of Debate**

12 **A. Decorum.**

- 13 1. Every Commissioner desiring to speak shall address the Chairman, and upon said recognition by
- 14 the Chairman, shall confine discussion to the question under debate, and shall avoid taking up any
- 15 personal arguments, or the use of indecorous language.
- 16 2. Commissioners shall refrain from: attacking a member’s motives; speaking adversely on a prior
- 17 motion not pending; speaking while the Chairman or any Commissioner is speaking.
- 18 3. A member once recognized should not be interrupted when speaking unless said member is being
- 19 called to order. The member should then cease speaking until the question of order is determined,
- 20 without debate, by the Chairman. If in order, said member shall be at liberty to proceed.
- 21 4. A member shall be deemed to have yielded the floor when he or she has finished speaking. A
- 22 member may claim the floor only when recognized by the Chairman.
- 23 5. No member of the Commission shall speak more than once or more than six consecutive minutes
- 24 on the same motion – except the Chairman of the Committee or the maker of a motion, who shall
- 25 have the right to answer questions. The maker of the motion shall have the right to make closing
- 26 comments prior to taking the vote on such motion. However, by majority vote, Commission may
- 27 extend the length of time and the number of times a member may speak on a given motion.
- 28 6. Appeals on Rulings that were made by the Chairman may be made by any Commissioner. A
- 29 majority vote of the members present shall decide the appeal.
- 30 7. Any elected official, county department head, or person appointed by the Board of Commissioners
- 31 shall be allowed to address the Board in response to commission questions as needed for
- 32 clarification, without suspension of the rules.
- 33 8. Observers in Commission Chambers shall have the right to address the board at the time
- 34 designated for “Citizen Input” if they have complied with **Rule IX**. The Chairman may rule out of
- 35 order any speaker failing to adhere to this rule. Observers may have the right to address the
- 36 Commission during the meeting upon suspension of the rules by the Commission for this purpose.

37
38 **B. Motions**

- 39 1. A motion and a second to the motion are to precede any vote on an agenda item.
- 40 2. Any motion shall be made and seconded before it is opened for debate.

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- 1 3. Any motion, not coming from committee, which fails to receive a second is not open to debate. The
- 2 lack of a second indicates only one person of the commission favors the issue and it does not merit
- 3 the time of the full body.
- 4 4. A Motion coming from a committee needs no second, but is immediately open to debate until such
- 5 time comes for the question.
- 6 5. **Motions in Writing** – When a motion is made and seconded, it shall be reduced to writing by the
- 7 Clerk or by the maker of the motion, and repeated by the Chairman prior to any debate or the taking
- 8 of a vote.
- 9 6. When a motion is presented and seconded, it is under consideration and no other motion shall be
- 10 received thereafter, except to: adjourn, to lay on the table, to postpone, to substitute, or to amend
- 11 until the question is decided. These motions shall have preference in the order in which they are
- 12 mentioned.
- 13 7. **Call for the Question** - Any Commissioner, once recognized by the Chairman, may move to close
- 14 debate and call the question on the motion being considered which shall be non-debatable. A
- 15 successful vote on the motion to close debate will end discussion of the item. The Commissioner
- 16 moving the adoption of an ordinance, resolution or motion shall have the privilege of closing the
- 17 debate.
- 18 8. If the Chairman wishes to put forth or second a motion, he or she shall relinquish the Chair to the
- 19 Chairman Pro Tempore until the main motion, on which he or she spoke, has been disposed.
- 20 9. The following motions are not debatable: to adjourn; to lay on the table; to take from the table; to
- 21 call the question.

C. Motions to Amend

- 25 1. An amendment to a motion must be germane, that is, it must relate to the substance of the main
- 26 motion. An amendment may not introduce an independent question, and an amendment may not
- 27 serve as the equivalent of rejecting the original motion.
- 28 2. **A Commissioner may amend** the main motion in either of the following two ways:
- 29 i. **By Consent of the Members**. The Chairman, or another Commissioner through the
- 30 Chairman, may ask for certain changes to be made to the main motion. If there are no
- 31 objections from the maker of the motion, the motion shall stand as amended.
- 32 ii. **Formal Amendment**. An amendment may be presented formally by moving to amend the
- 33 motion in some way. If it is in the form of a formal motion to amend, a second shall be
- 34 required and discussion shall follow on the amendment. If an amendment passes, the main
- 35 motion shall be the motion as amended. If an amendment fails, the motion shall be the
- 36 motion as it was before the amendment was presented.

Rule IV – Resolutions

- 39 A. **Introduction:** Any proposed resolution may be introduced only by a member of the Board, and the
- 40 Clerk or Chairman shall not receive any resolution that is not reduced to writing and signed by at least

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1 two (2) members of the Board. In the absence of two signers to a resolution, a motion and second for
2 adoption of the resolution shall satisfy this requirement. A resolution requiring the appropriation of
3 funds from county resources shall not be introduced unless it has been reduced to writing and met the
4 Appropriation requirements set forth in **Rule VIII**.

5 **B. Author:** A resolution may have as many signatures as there are members of the Board.
6 However, the first two (2) signatures on the resolution shall be deemed the authors for the purpose of
7 debate.

8 **C. Roll Call Vote:** Resolutions shall be put to the Board for a roll call vote by the Clerk. If more than one
9 (1) resolution is introduced in the same meeting, each should be voted on independently. Successful
10 resolutions require a majority of the Commission body voting in favor of the resolution.

11 **D. Successful Resolutions:** All resolutions which are passed by the Board shall be submitted to the
12 Chairman of the Board for his signature and attested by the signature of the Clerk.

13 **If the County Mayor does not preside**, the resolution along with the vote of the Commissioners shall
14 then be submitted to him/her, within five (5) days of its passage, for his/her consideration in accordance
15 with law. If the Mayor signs it, the resolution shall become effective immediately or on the date
16 specified in the resolution.

17 **If the County Mayor vetoes the resolution**, he shall return it to the Board of Commissioners for action
18 on his veto, by transmitting the disapproved resolution to the Clerk, together with any written veto
19 message the County Mayor chooses to provide. The Clerk shall thereafter immediately provide the
20 Chairman of the Board and each Commissioner with a copy of the resolution so disapproved by the
21 Mayor, together with whatever written veto message accompanies it. Any matter vetoed by the County
22 Mayor shall automatically be placed on the Agenda of the next regularly scheduled meeting of the
23 Board of Commissioners to consider such vetoed resolution. A motion to "override" the County Mayor's
24 veto shall be the appropriate motion to such matter before the Board of Commissioners. As with all
25 resolutions it must be seconded, but shall not be subject to amendment. It shall require a Majority Vote
26 of the full Board of Commissioners to override a veto by the County Mayor. Such veto override must
27 take place within twenty (20) days of the Clerk's receiving the written message of veto for the County
28 Mayor, or at the next regular meeting of the Commission, whichever is later. If the County
29 Mayor fails to either sign or to veto a resolution and to report his action to the Board of County
30 Commissioners as herein prescribed within ten (10) days after the resolution is submitted to him, the
31 resolution shall become effective without his signature upon the expiration of the ten (10) day period or
32 at a later date if the resolution so provides. The veto may not be exercised with respect to specific
33 items or parts of items in the annual county budget, and may only be exercised with respect to the
34 whole.

35 **Rule V - Duties of the Chair**

36 **A.** The Board shall be called to order by the Chairman. In the Chair's absence, the Chair Pro Tempore shall
37 preside. In the Chair Pro Tempore's absence, the Commission shall be called to order by the Clerk for the
38 purpose of electing one of its members to preside.
39

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- 1 **B.** Should the Chairman desire to speak on any subject on the floor to debate, he may do so, provided he
2 vacates the chair. The Chair Pro Tempore shall preside until the matter under consideration is disposed of
3 by the Commission. However, the Chair may answer questions, provide information, and give explanations
4 from the chair, the Board not objecting.
- 5 **C.** The Chairman shall preserve order and decorum. He shall decide questions of order, subject to an appeal
6 to the Board by any member.
- 7 **D. Points of Order** –If any member, speaking or otherwise, transgresses the rules of the
8 Commission, the Chairman or any member shall call him to order, in which case the member so called to
9 order shall immediately cease his debate or action. The point of order shall at once be decided by the
10 Chairman, the member having the floor may proceed, subject to the decision made.
- 11 **E.** Once a motion has been made and seconded, the Chairman shall state the motion so that debate on the
12 motion may begin.
- 13 **F.** The Chairman shall clearly state to the Commission the question under consideration before the vote on the
14 question is taken. A member may ask for clarification of the question up until that time at which the result of
15 the vote is announced.
- 16 **G.** The Chairman will present at the Work Session or in a pre-meeting packet a copy of each resolution to be
17 presented to and the tentative agenda of the next regular meeting.
- 18 **H.** The Chairman shall refer to committee any matter he deems necessary, subject to majority approval by the
19 Board.

23 **Rule VI - Committee Structure and Elections & Appointments and Confirmations**

24 **A. Committee Structure and Elections**

- 25 **1. Every four years**, after the County Commissioners have been elected and take office, but prior to
26 the regularly scheduled September meeting, the Chairman, if re-elected, or the Chairman Pro
27 Tempore, in his absence and if re-elected, or in his absence, the County Clerk shall convene
28 Commission to select a Nominating Committee and to conduct any other business deemed
29 necessary. All Standing and Special committees shall serve a two (2) year term.
- 30 **2. The Nominating Committee** shall be composed of one member from each Commission District.
31 Members will serve two (2) years in each four (4) year-term and will only serve longer with the
32 consent of the other member from the same district. It shall be the duty of the Nominating
33 Committee to recommend members for all Commission appointments to committees, boards, and
34 commissions.
- 35 **3. The Nominating Committee** will make recommendations for identified vacancies or rotations as
36 needed for any statutory, standing, and special committee memberships unless the appointment or
37 nomination is within the domain of the County Mayor or stipulated by statutory law. The
38 recommendation of the names of new appointments will be made at the October meeting or upon
39 the first meeting following the vacancy.

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- 4. **All committee memberships, boards, and commissions** will be subject to a majority vote of the Commission at the October Quarterly Meeting or upon the first meeting following the vacancy.
- 5. **Committee Officer Election and Duties:** Upon election of a Committee, the members of the committee shall convene and elect a Chairman, Vice-Chair, and Secretary from its membership. The Committee Chairman is responsible for adequate and timely public notices of committee meetings. The Chairman of the committee is responsible for filing a copy of any minutes rendered to the County Clerk’s Office.
- 6. **Minutes shall be maintained** for all committee meetings by an elected secretary (optional) or the Committee Chairperson. Minutes shall be given to the County Clerk and included as an addendum to regular Commission minutes appropriate to the time frame in which the committee meeting(s) and regular commission meeting(s) were held.
- 7. **Jurisdiction of a committee** should be identified for statutory committees from TCA; for Standing Committees by definition as adopted by the County Commission; for Special Committees as prescribed in the “charge to the Committee” at its formation. Questions of committee jurisdiction will be referred to the Chairman and/or County Attorney for determination, subject to an appeal to the Board at its next regular meeting.
- 8. **Report and Referrals:** The committee to which a request or resolution has been referred shall make a report at the next regular meeting after the referral unless the Board has specified otherwise in its request or resolution. It is the responsibility of the Chairman of the Committee to see that this is listed on the agenda.
- 9. **Committee Reports** will be made by the Committee Chairman or his designee in an open meeting of the Board. Upon completion of a report, the speaker will yield to questions and discussion.
- 10. **Committee Recommendations** that call for Board action should be presented to the Board as a Motion or Resolution per the procedures heretofore specified. Committee recommendations do not need a second and will be open for debate until there is a “Call for the Question” by the Board.
- 11. **Committee Member Attendance** is expected at all meetings. However, should a committee member be unable to attend a committee or board meeting on which every district is represented, he/she may send the other/another commissioner from his/her District to serve as his/her proxy for that meeting. The proxy representative would have the same voting and representation privileges as the named member of said committee.
- 12. **Committee Quorum** is defined as no less than three (3) members present or a majority of the membership, whichever is greater.
- 13. **Failure to Meet** If for any reason a Committee Chair fails or refuses to call a meeting, the Chairman of the Board, or a majority of committee membership may do so.

B. Appointments & Confirmations

- 1. **When the Board is required or requested to confirm an appointee** of the County Mayor then the name of such proposed appointee of those being considered for the position shall be read to the membership and discussion of each such appointee shall follow. In the event nominations are submitted for more than one (1) position on the same board or committee, where the incumbent board or committee members serve until their successor is appointed and confirmed, the appointing authority

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1 shall designate the name of each nominee separately and shall indicate which incumbent he/she will be
2 replacing or shall otherwise clearly indicate which specific opening on the board or committee for which
3 the person is being nominated.

4 **2. Election or Confirmation:** All ballots for election or confirmation shall be cast by roll call vote as each
5 member’s name is called by the Clerk. If the vote is on confirmation of an appointment, each Board
6 Member will vote either “Yes” or “No” on the confirmation. A majority of the membership of the full
7 board is required for election or confirmation.

8
9 **Rule VII - Voting**

10 **A. Stating the Motion:** Prior to any vote, the Chairman shall read the motion as rendered by the maker of
11 the motion and ask if everyone understands the motion.

12 **B. General Consent -** Business can be expedited greatly by avoiding the formality of motions and voting in
13 routine business (*as in approving minutes & other reports*) and on questions of little importance, the
14 chair assuming general (unanimous) consent until someone objects. If at any time objection is made
15 with reasonable promptness, the chair ignores what has been done in that case even if he has
16 announced the result, and requires a regular vote.

17 **C. Voice Vote -** All votes shall be taken by voice unless otherwise directed by the Chairman.

18 **D. Roll Call Vote -** A roll call vote shall be taken if any one of the members so moves, and in all instances
19 involving authorization to spend public funds, and in all elections and appointments coming before the
20 Board. The Clerk shall call the roll of “Yes” and “No” votes on any Roll Call Vote and in all instances
21 involving authorization to expend public funds. Upon any roll call, there shall be no discussion by any
22 commissioner prior to voting, and each commissioner shall vote “Yes” or “No.” A Commissioner may
23 ask for a clarification or restatement of the question until such time the vote results are announced.

24 **E. Tabulating the Votes -** It shall be the duty of the Clerk, at the end of each roll call vote, to inquire of all
25 those who passed or were absent from chambers when the roll was called if they desire to vote. The
26 Chairman and Clerk shall tabulate the votes and the Chairman shall announce the results.

27 **F. Voting Required -** Every member who was in the Commission Chambers when the question was put
28 must give his or her vote, unless the member has publicly stated that he or she is abstaining from voting
29 due to a conflict of interest pursuant to Tennessee Code as defined in **T.C.A. 12-4-101**.

30 **G. Abstaining based on Personal Preference -** While it is the duty of every member who has an opinion
31 on the question to express it by his/her vote, yet he/she cannot be compelled to do so. He/She may
32 prefer to abstain from voting, though he/she knows the effect is the same as if he voted on the prevailing
33 side.

34 **H. Abstaining based on Personal Interest –** Any Commissioner who abstains for cause, as defined in
35 **T.C.A. 12-4-101**, or otherwise determined by state law, on any motion coming to a vote before the
36 Commission shall not be counted in determining the number of votes needed for a simple majority, a
37 two-third majority or a three-fourths majority.

38 **I. Tie Votes –** Should a tie vote occur, the motion is lost. Action on the immediate motion ends. The
39 motion may be restated and introduced again as a new motion with a proper second and debate, then
40 move forward under a new vote.

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- 1 **J. Enactment** - A simple majority of the Board shall be required for the enactment of most legislation; to
2 elect county officials, boards, and committees; to fix salaries and to appropriate money. In some
3 instances, enactment of legislation may require a two-thirds or three-fourths majority vote, if such a
4 majority vote is stipulated in the statute or resolution.
- 5 **K. Consent Agenda** - Business can be expedited greatly by avoiding the formality of separate motions and
6 voting in routine business (as in approving minutes & other reports) and on questions of little importance
7 or controversy. Items may be placed on the Consent Agenda at the Work Session by request of any
8 Commissioner unless someone objects. Any item can be withdrawn from the Consent Agenda by simple
9 request of any Commissioner during the "Approval and Corrections of the Agenda", and if done, that
10 item shall be placed on the heel of the Agenda. All items placed on the Consent Agenda shall be
11 considered on one singular vote after "Approval and Corrections of the Agenda".
12

Rule VIII - Appropriations Request

- 13
- 14 **A. All Requests for Appropriations** in addition to those within the annual budget and all proposed
15 amendments to the annual budget shall be submitted to the Budget Committee which shall consider the
16 request and recommend appropriate action to the County Commission.
- 17 **B. All Requests for Appropriations** in the various funds of the county which are not itemized in the
18 original fiscal year budget document shall indicate the total dollar expenditure requested for the current
19 fiscal year and the source of revenue or reduction of expenditure to offset the appropriation. If the
20 request is of a recurring nature over more than one (1) fiscal year, estimates for the next two (2) full
21 fiscal years expenditures shall be given in the appropriation resolution.
- 22 **C. Request for Expenditures** requiring the use of fund balance reserves to fund the appropriation, which
23 were not included in the original budget appropriation, shall not be effective unless approved by a
24 majority vote of the commission.
25

Rule IX - Citizen Input: Addressing the Board

- 26
- 27 **A. Citizen Input** - The Board recognizes the importance of protecting the right of all citizens to express
28 their opinions on the operation of County government and encourage citizen participation in the local
29 government process. The Board also recognizes the necessity for conducting orderly and efficient
30 meetings in order to complete County business in a timely manner.
- 31 **B. Citizen Input Card** - Citizens wishing to make public comments to the Board at the prescribed agenda
32 time should complete a "**Citizen Input Card**" prior to the meeting "**Call to Order**" and present the card
33 to the **Chairman or Clerk**.
- 34 **C. Time Allowed to Speak** - Citizens speaking will be allowed up to three (3) minutes for their comments.
35 The Chairman has the discretion to either extend or reduce time limits, based on the number of
36 speakers and the will of the Commission.
- 37 **D. Addressing the Commission** - When a person's name is called, the person shall step to the
38 speaker's floor lectern and shall give the following information in an audible tone of voice for the minutes
39 provided:

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- 1 1. Name
- 2 2. Place of Residence or Business address
- 3 3. Make note if they speak as an individual, for a group, or represent a third party

4 **E. All remarks shall be addressed to the Commission** as a body and not to any individual member
5 thereof.

6 **F. No Person**, other than a member of the Commission, and the person having the floor, may be permitted
7 to enter into discussion without permission of the Chairman.

8 **G. Speakers should make their comments concise and to the point**, and present any data or evidence
9 they wish the commission to consider. No person may speak more than once on the same subject
10 unless granted permission by the Chairman.

11 12 **Rule X - Sheriff**

13 **The Sheriff or his designee** should attend all Board of Commissioners meetings, and shall attend
14 committee meetings upon request of the committee Chairman. If any person becomes disorderly or refuses
15 to be in order, the Chairman shall call upon the Sheriff, Deputy Sheriff, or officer for assistance. If such
16 person refuses to come to order or to be seated, the Chairman shall declare such person disorderly and
17 order his or her detention until such time as the Chairman deems that said person is willing to be orderly.
18 Any Committee Chairman may invoke the same authority.

19 20 **Rule XI – County Attorney**

21 **A. The County Attorney** shall prepare resolutions for action of the Board and respond to questions of the
22 Board as well as perform such duties as the Board, County Mayor, or other County Officials require. The
23 County Attorney shall further represent the County in all litigation pursuant to his/her arrangement with
24 the County and on the authority of the Board of Commissioners, except when prevented by a conflict of
25 interest or other ethical considerations.

26 **B. No person shall be confirmed to serve as County Attorney** unless he is a duly licensed attorney. If
27 a parliamentarian is not elected from the Commission membership, the County Attorney will serve as
28 the parliamentarian.

29 **C. Except for opinions** pertaining to matters under current or threatened litigation, any advisory opinion
30 issued by the County Attorney at the request of any county official shall be filed with the County Clerk
31 and be available for public inspection.

32 33 **Rule XII – The County Clerk shall be responsible for:**

34 **A. Notifying all Commission members and the press** of all meetings in the manner prescribed by law.
35 Notification should be in a timely manner, but no less than five (5) days in advance of the meeting.

36 **B. Preparation and distribution of minutes** of Commission meetings and meeting packets as defined in
37 **Rule I-D** and **Rule II-F**. The Clerk will maintain files of minutes of all standing and special committees.

38 **C. Resolutions:** A copy of all resolutions approved by the Board shall be submitted to the County Mayor
39 by the Clerk after such approval, for his/her consideration and signature.

Updated on 3/19/2007
Amended on 10/18/2010
Amended on 3/21/2011
Amended on 01/22/2019
Amended on 11/18/2019
Amended on 06/29/2020
Amended on 07/19/21

JEFFERSON COUNTY COMMISSION RULES OF PROCEDURE

- 1 **D. Maintain official records** of the county legislative body
 2 **E. Other Duties** as defined by TCA 18-6-101 and other TCA references.

3 4 **Rule XIII – Robert’s Rules**

- 5 **A. All matters** not covered in these rules or state law, shall be governed by the latest edition of Robert’s
 6 Rules of Order.
 7 **B. The Board shall Elect a Parliamentarian.** The parliamentarian shall either be a member of the
 8 Commission or the County Attorney. If the parliamentarian is a Commissioner, the parliamentarian shall
 9 be allowed the same rights to debate and vote on motions as any Commissioner.

10 11 **Rule XIV – Rule Repeal & Suspension of Rules**

- 12 **A. The foregoing Rules of Procedures** may be amended or repealed by a vote of two-third majority of
 13 Commission. Rules shall be effective at the next meeting after approval.
 14 **B. A Rule** may be temporarily suspended by a vote of two-third majority vote of the Commission.

15 16 **Rule XV – Private Acts**

17 **All proposed Private Acts** forwarded to the Tennessee General Assembly for passage must be
 18 previously approved by the County Commission by a two-thirds majority vote prior to being sent to the
 19 General Assembly, the County Commission must subsequently approve the Private Act again at a
 20 regular or special called meeting, after approval by the General Assembly, by a two-thirds majority vote
 21 prior to the implementation of the Private Act.

22 23 **Rule XVI – Rescind Actions**

24 **Motions to Rescind or Amend Something Adopted** at a previous meeting require a two-thirds
 25 majority vote by the Commission for approval, unless prior notice has been provided by having it in a
 26 committee report or placing it on the agenda by noon on the Tuesday of the week preceding the
 27 meeting that it will be voted on, in which case a majority of the commission can approve or placing it on
 28 the agenda in accordance with Rule I of these Rules of Procedure.

29 30 **Rule XVII – Renewal Actions**

31 Motions to renew a defeated motion from a previous meeting may be made by any Commissioner if the
 32 topic has been properly included on the agenda. A defeated item may not be included on the agenda of
 33 the next meeting. An item that is defeated twice may not be included on the agenda for 6 months.
 34 Each defeat thereafter will preclude the item from inclusion on a meeting agenda for another 6 months.
 35 However, nothing in this section will limit a Commissioner’s privilege under Rule II, Item f.

36 37 **Rule XVIII – Conflict with Statutory Provisions Clause**

38 **In the Event any of the Foregoing Rules** are determined to be in conflict with statutory provisions,
 39 then only that part in conflict shall be null and void. The remainder shall remain in full force and effect.

Updated on 3/19/2007
 Amended on 10/18/2010
 Amended on 3/21/2011
 Amended on 01/22/2019
 Amended on 11/18/2019
 Amended on 06/29/2020
 Amended on 07/19/21

County Commission Calendar 2024-2025

July 08	Work Session	6:30
July 15	Regular Meeting	6:30
October 15	Work Session	6:30
October 21	Regular Meeting	6:30
January 13	Work Session	6:30
January 20	Regular Meeting	6:30
April 14	Work Session	6:30
April 21	Regular Meeting	6:30
June 23	Special Called Budget Approval	6:30

**Jefferson County, Tennessee
Board of Commissioners**

RESOLUTION 2024-07

**RESOLUTION LEVYING AND INCREASING THE SCHOOL/ ADEQUATE
FACILITIES TAX ON THE PRIVILEGE OF RESIDENTIAL DEVELOPMENT IN
JEFFERSON COUNTY**

WHEREAS, the General Assembly, in passing the County Powers Relief Act, Chapter 953 of the Public Acts of 2006, provided authority for counties which qualify under the act to levy a tax on the privilege of residential development to be known as a school facilities tax;

WHEREAS, the Board of Commissioners of Jefferson County, Tennessee adopted the County Powers Relief Act and levied a School and/ or “Adequate” Facilities Tax on the privilege of residential development in Jefferson County;

WHEREAS, *Tennessee Code Annotated* §67-4-2901 *et seq.* and §67-4-2908 authorizes counties to levy and increase such taxes after four (4) years from the date the county initially levies the tax or from the date of the last increase in the rate of the tax by a percentage not to exceed ten percent (10%);

WHEREAS, the Board of Commissioners of Jefferson County, Tennessee desires to increase the amount/ rate of the School and/ or Adequate Facilities Tax on the privilege of residential development in Jefferson County from one dollar (\$1.00) per square foot of floor area for residential buildings by a percentage of ten percent (10%) to one dollar and ten cents (\$1.10) per square foot of floor area for residential buildings;

NOW THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Jefferson County, Tennessee, meeting in regular session on the 15th day of April, 2024, in Dandridge, Tennessee as follows:

SECTION 1. For the exercise of the privilege of residential development in Jefferson County, Tennessee, Jefferson County imposes a tax on residential development, including residential development in incorporated municipalities in the County. The tax shall be in the amount of one dollar and ten cents (\$1.10) per square foot of floor area for residential buildings.

SECTION 2. If any provision of this resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this resolution which can be given effect without the invalid provision or application and to that end the provisions of this resolution are declared to be severable.

BE IT FURTEHR RESOLVED, that, this resolution shall become effective after its adoption by a two-thirds (2/3) vote of this legislative body at two (2) consecutive, regularly scheduled meetings and this shall tax be levied beginning on the first day of the month following

at least thirty (30) days after the second vote, the public welfare requiring it.
This resolution passed first reading at the regular April 15, 2024, meeting of the Board of Commissioners of Jefferson County by a vote of:

YEAS _____ NAYS _____ PASSED _____ ABSENT _____

This resolution passed second reading at the regular July 15, 2024, meeting of the Board of Commissioners of Jefferson County by a vote of:

YEAS _____ NAYS _____ PASSED _____ 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, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2024-16

**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 did 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 \$30.00 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 Clerk 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 October 1, 2024, and terminate and cease on September 30, 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 SECOND READING THIS 15th day of April, 2024 by a vote of ___ in favor, ___ against, ___ abstaining with ___ members absent..

ADOPTED AND APPROVED ON SECOND READING THIS 15th day of July, 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.

County	Year	Rate
Campbell	2024	\$45.00
Cannon	2024	\$50.25
Carroll	2024	\$45.00
Cheatham	2024	\$51.00
Chester	2024	\$65.35
Claiborne	2024	\$50.00
Clay	2024	\$75.00
Crockett	2024	\$73.50
Davidson	2024	\$55.00
Decatur	2024	\$50.00
Dickson	2024	\$60.00
Dyer	2024	\$90.15
Fayette	2024	\$71.00
Fentress	2024	\$25.00
Gibson	2024	\$50.75
Greene	2024	\$55.00
Hamblen	2024	\$50.00
Hancock	2024	\$41.00
Hardeman	2024	\$80.00
Hardin	2024	\$47.00
Hawkins	2024	\$67.00
Haywood	2024	\$90.00
Henderson	2024	\$40.00
Henry	2024	\$40.50
Hickman	2024	\$50.50
Houston	2024	\$71.00
Jefferson	2024	\$25.00
Johnson	2024	\$40.00
Knox	2024	\$36.00

County	Year	Rate
Lake	2024	\$100.00
Lauderdale	2024	\$65.00
Lawrence	2024	\$25.00
Lewis	2024	\$65.00
Lincoln	2024	\$75.00
Macon	2024	\$65.00
Marshall	2024	\$50.00
Maury	2024	\$25.00
Monroe	2024	\$50.00
Montgomery	2024	\$74.00
Obion	2024	\$47.00
Overton	2024	\$30.50
Pickett	2024	\$10.00
Robertson	2024	\$85.25
Rutherford	2024	\$52.50
Scott	2024	\$30.00
Shelby	2024	\$75.00
Smith	2024	\$15.00
Stewart	2024	\$35.00
Sumner	2024	\$51.00
Tipton	2024	\$61.00
Trousdale	2024	\$40.00
Union	2024	\$30.00
Warren	2024	\$30.00
Wayne	2024	\$61.00
Weakley	2024	\$40.00
White	2024	\$42.00
Williamson	2024	\$25.75
Wilson	2024	\$25.00

Wheel Tax Facts

58 Counties with a Wheel Tax
37 Counties without a Wheel Tax
\$51.21 Average of Counties with a Wheel Tax
51 Counties Higher than Jefferson Co.
6 Equal to or Less than Jefferson Co.
Highest County Lake \$100.00
Lowest County Pickett \$10.00

Proposed \$55.00 Rate
20 Higher than Jeff Co.
37 Equal to or Lesser than Jeff Co.

Prior \$50.00 Rate
28 Higher than Jeff Co.
29 Equal to or Lesser than Jeff Co.

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2024-11

**A RESOLUTION AMENDING THE ZONING RESOLUTION OF JEFFERSON
COUNTY, TENNESSEE, REGARDING A NEW C-3- WHOLESALE AND
WAREHOUSE COMMERCIAL DISTRICT.**

**Commission Prime Sponsor: Austin Brooks
Commission Co-Sponsor: Marcus Reed, Jim Snodgrass, Rob Blevins, Ransom Douglas,
Janet Norton, Terry Dockery, Heidi Thomas, Katy Huffaker and Ronny Coleman**

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 15th day of April, 2024, as follows:

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

A new section in Article 9, Section 9.8a- C-3, Wholesale and Warehouse Commercial District, which states:

9.8a C-3, Wholesale and Warehouse Commercial District. The intent of this district is to provide for wholesaling, warehousing, and storage. Establishments within this district should focus on supportive uses to both industrial and residential needs and should act as a buffer between more intense and less intense land uses. Consideration should be given to the relationship of this district to the surrounding land uses and the adequacy of the street system to

serve the anticipated traffic needs. This district should be established in accordance with

the Goals, Objectives, Policies, and Development Criteria of the Urban Growth Plan and Land Use Plan (Comprehensive Plan).

A. Permitted Uses: To achieve the intent of this district, the following uses are permitted:

1. Wholesale establishment, wholesale establishment with warehouses, storage, and warehousing.
2. Shops of special trade and general contractors.
3. Machine shops.
4. Garden centers.
5. Automobile service stations.
6. Major or minor automobile and truck repair.
7. Office/warehouse facilities.

B. Prohibited Uses: All uses other those listed as permitted uses shall be prohibited. The uses below are prohibited in this zoning district The uses listed below are provided for illustration purposes and for the purpose of limiting permitted uses and are not intended to be a total listing of all the uses that are prohibited.

1. Heavy manufacturing, heavy assembling, compounding, packaging, bottling, processing, and other industrial uses.
2. Refuse dumps, landfills, transfer stations, and incinerators.
3. Smelting plants, asphalt plants, chemical plants, and solar or wind energy systems.
4. The above-or below-ground storage of any flammable material in gaseous form, including compressed natural gas.
5. Value-added processing and product sales, slaughterhouses, and custom slaughterhouses.
6. Adult oriented businesses and methadone/pain management facilities.

C. Minimum Lot Size – Two (2) Acres.

D. Minimum Lot Frontage - Two hundred (200) feet.

E. Minimum Building Setbacks:

1. Principal building/structure: Front – sixty (60) feet; Rear – twenty (20) feet; Side – fifty (50) feet, provided that a setback of one hundred (100) feet is required from any lot line for which there is a dwelling unit located on the adjoining property.
2. Accessory building: Not permitted in front yards. Must be located fifty (50) feet from side property lines and twenty (20) feet from rear property line, provided that a setback of one hundred (100) feet is required from any lot line for which there is a dwelling unit located on the adjoining property.

F. Maximum structure size: Combined principal and accessory building – ten thousand (10,000) square feet.

G. Buffer Strip: A buffer strip (as defined in Article 5) is required on both side property lines; a buffer strip also is required on the rear property line, if there is a dwelling unit located on the adjoining property.

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: _____

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 2023-49

A RESOLUTION AMENDING 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 the listed zones as a Special Use approved by the Jefferson County Board of Zoning Appeals, after notification of 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

Denied by the Jefferson County Regional Planning Commission: November 28, 2023

Denied by the Dandridge Regional Planning Commission: February 13, 2024.

Denied by the Jefferson City Regional Planning Commission: February 26, 2024

Denied by the White Pine Regional Planning Commission: March 19, 2024.

Public hearing held: April 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

JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS

RESOLUTION 2024-04

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

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 022.02 and a portion of 022.00 (5.76 acres) of Jefferson County Tax Map 058 as depicted on the attached map, from to C-2, General Commercial to A-1, Agricultural Forestry.

Section 2. The property to be rezoned is located on Bramble Lane in Dandridge, TN, and is owned by James Dale Franklin, Trustee and Paul & Sabrina Tartarilla.

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

Approved by the Dandridge Regional Planning Commission: March 12, 2024. Public

hearing held: April 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

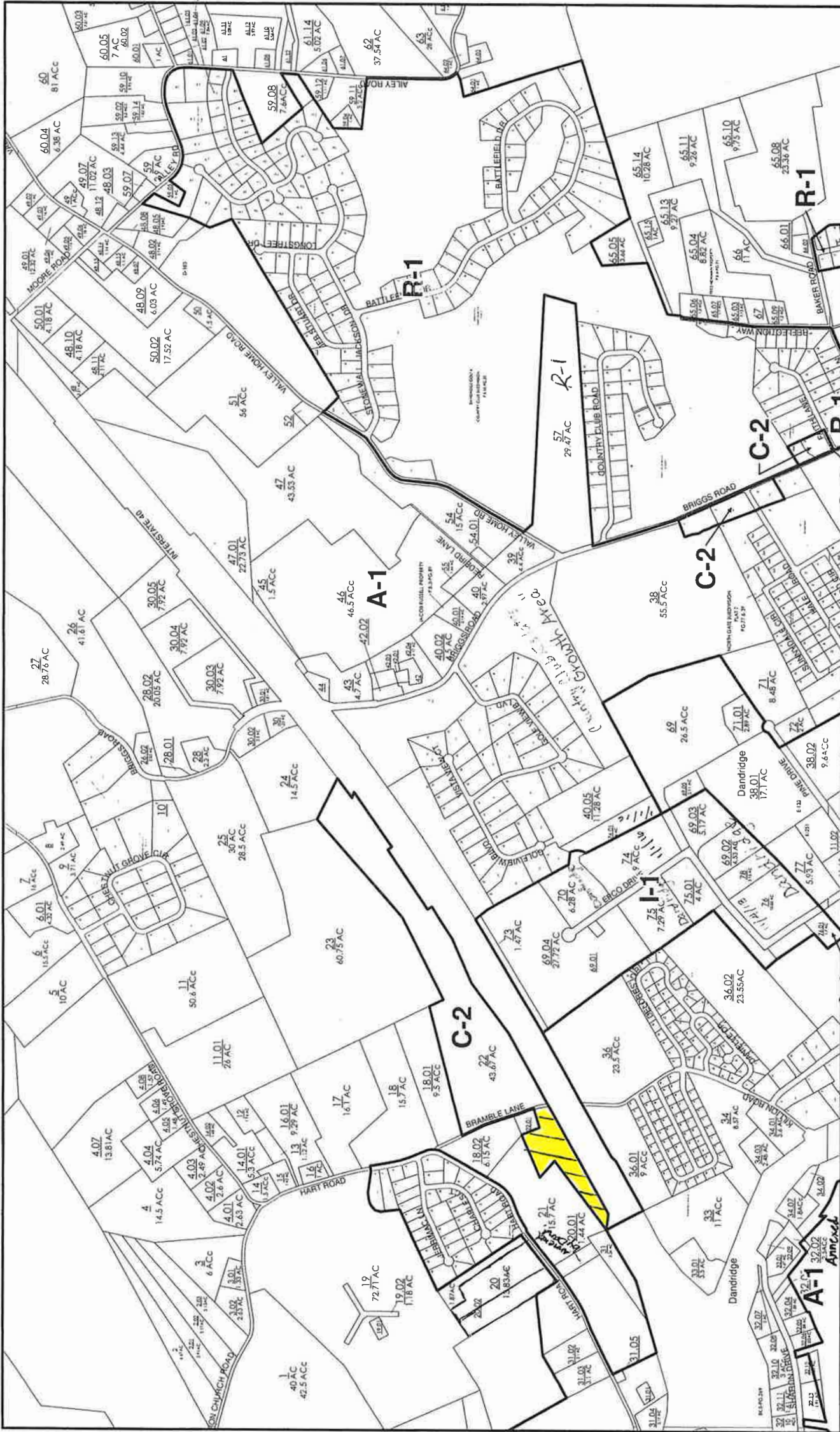
Attest: _____ Date: _____
Frank C. Herndon – County Clerk

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



ZONING MAP
JEFFERSON COUNTY, TENNESSEE
ATLAS TILE: 058

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




Legend

A-1	Agricultural - Forestry	C-1	Neighborhood Commercial	I-2	Environmental Industrial
R-1	Rural Residential	C-2	General Commercial	R-R	Rural Resort
R-2	High Density Residential	I-1	Industrial	[Symbol]	Incorporated Area

57 returned to R-1 4/10/17

021.07 Annexed by Dandridge

080.00 Annexed by Dandridge

JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS

RESOLUTION 2024-06

**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 a portion of parcel 060.00 (approx. 1.035 acres) of Jefferson County Tax Map 032 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 Lowery Loop Road / W. Highway 11-E in New Market, TN, and is owned by Edward F., III and Lisa Otis.

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: March 26, 2024.

Public hearing held: April 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

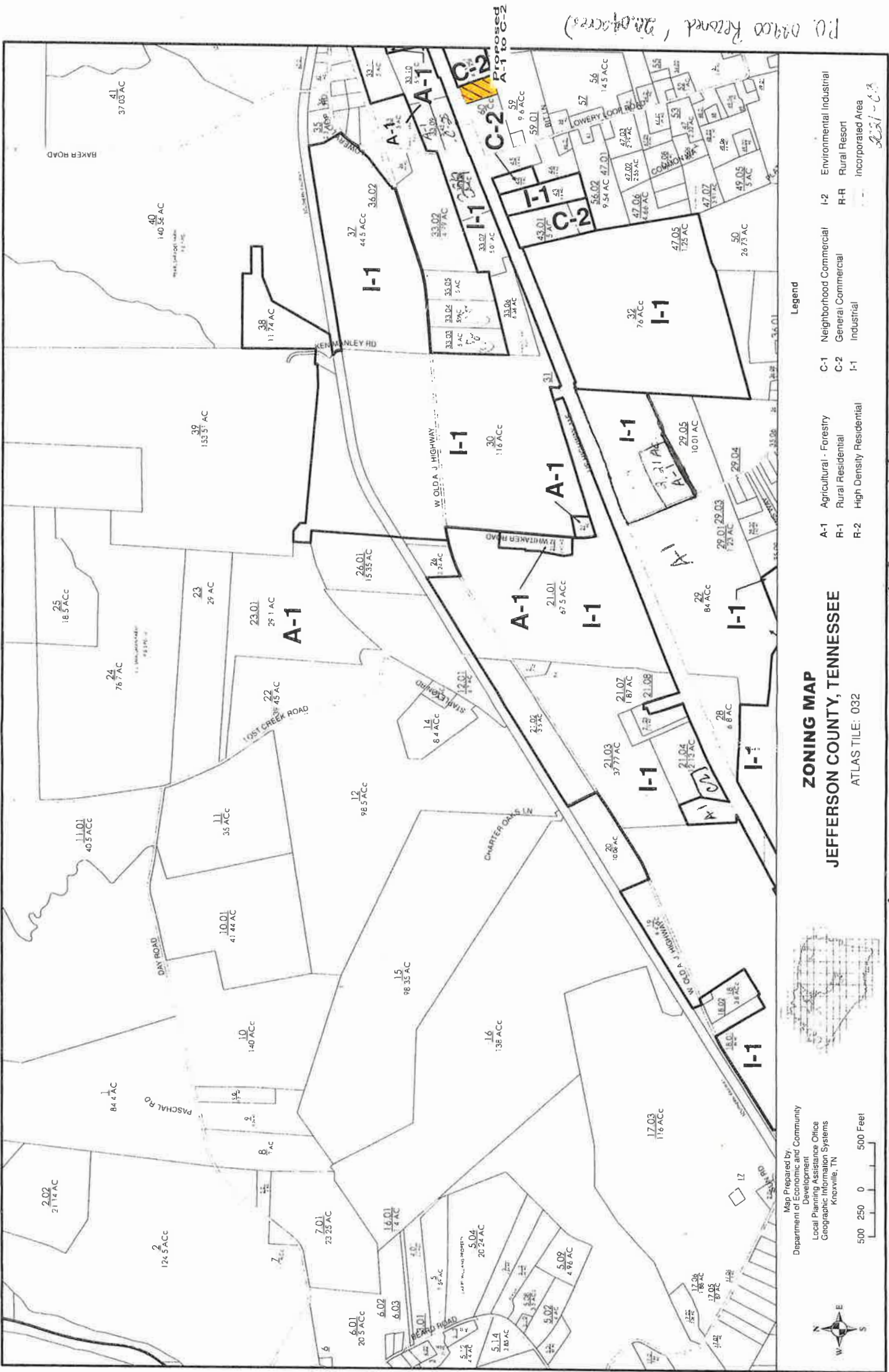
Attest: _____ Date: _____
Frank C. Herndon – County Clerk

Approved: _____ Date: _____
Mark Potts – County Mayor

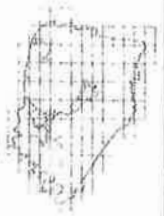
Vetoed: _____ Date: _____
Mark Potts – County Mayor

Veto
Override
Votes: _____
 Yes No Abstain Absent

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



ZONING MAP
JEFFERSON COUNTY, TENNESSEE
 ATLAS TILE: 032



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



P.O. 01900 Revised (2/20/02)

22.05 revised 6/8/17 A-1 to C-2
 22.09 revised 1/1 to A-1 to C-2
 22.10 - C-2

Legend

- A-1 Agricultural - Forestry
- I-1 Industrial
- C-1 Neighborhood Commercial
- C-2 General Commercial
- R-1 Rural Residential
- R-2 High Density Residential
- I-2 Environmental Industrial
- R-R Rural Resort
- Incorporated Area

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

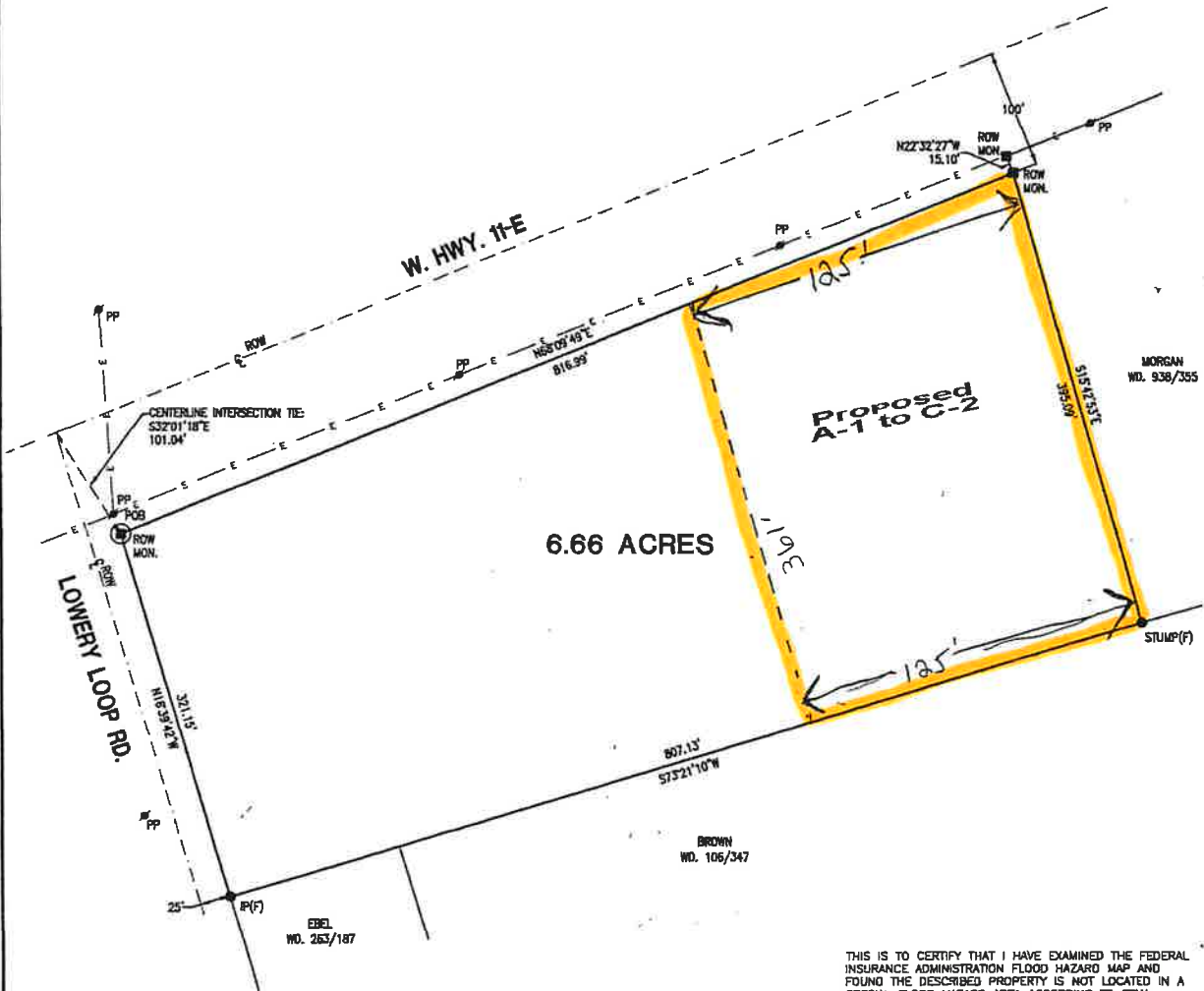


NOTES:
NEW IRON PINS SET AT ALL CORNERS UNLESS OTHERWISE NOTED.

WD. 938/355

LEGEND

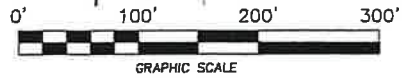
- IP IRON PIN
- (F) FOUND
- (S) SET
- ROW MON. RIGHT OF WAY MONUMENT
- ⊙ POB POINT OF BEGINNING
- ⚡ PP ELECTRIC POLE



THIS IS TO CERTIFY THAT I HAVE EXAMINED THE FEDERAL INSURANCE ADMINISTRATION FLOOD HAZARD MAP AND FOUND THE DESCRIBED PROPERTY IS NOT LOCATED IN A SPECIAL FLOOD HAZARD AREA ACCORDING TO FEMA COMMUNITY PANEL NO. 47088D0130D BEARING AN EFFECTIVE DATE OF 12/16/2008.

I HEREBY CERTIFY THAT THIS IS A CATEGORY 1 SURVEY AND THE RATIO PRECISION OF THE UNADJUSTED SURVEY IS 1:15,000 AS SHOWN THEREON.

Eddy R. Garrett
EDDY R. GARRETT, TENNESSEE CERTIFICATE NO. 1544



GARRETT & ASSOCIATES
EDDY R. GARRETT R.L.S. #1544
4839 SHADY RD.
STRAWBERRY PLAINS, TN 37871
PHONE: (865)-933-5622
FAX: (865)-933-1277

SURVEY FOR **EDWARD F OTIS, III AND LISA OTIS**
LOCATED WITHIN THE 7th DISTRICT OF JEFFERSON COUNTY, TENNESSEE
TAX MAP 032 GROUP PARCEL 60.00
WARRANTY DEED BK/PG 618/455
BEARING BASE WD. 938/355

DATE 09/06/2011 SCALE 1"=100'
REVISIONS 5/8/2023
DRAWN BY _____

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 15th day of April, 2024, 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.

Denied by the Jefferson County Regional Planning Commission: November 28, 2023

Denied by the Dandridge Regional Planning Commission: February 13, 2024.

Denied by the Jefferson City Regional Planning Commission: February 26, 2024

Denied by the White Pine Regional Planning Commission: March 19, 2024.

Public hearing held: April 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

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2024-02

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

WHEREAS, the Juvenile Court 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 15th day of April 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 Juvenile Court 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



Juvenile Court of Jefferson County

State of Tennessee

765 Justice Center Drive, Suite 3, Dandridge, TN 37725
Phone (865) 397-2906 – Fax (865) 397-2705

Dennis “Will” Roach, II
Juvenile Judge

Teresa M. Moyers
Director

Barry G. Fain
Youth Services Officer

Michelle Nix
Youth Services Officer

Garet Keller
Youth Services Officer

Pamela Zaiger
Juvenile Court Deputy Clerk

Kandace Roberts
Juvenile Court Deputy Clerk

Tommy Clapp
Safe Baby Court Coordinator

To: LeAnn Sutton – Jefferson County Mayor’s Office
From: Teresa Moyers – Juvenile Court Director
Reference: Jefferson County Juvenile Court – Surplus Equipment
Date: March 18, 2024

I would like to request that an outdated and unreliable vehicle be declared as surplus and taken off the inventory of the Jefferson County Juvenile Court.

**JUVENILE COURT PURCHASED THE FOLLOWING VEHICLE IN
MAY OF 2003:**

**2004 CHEVEROLET IMPALA – WHITE
VIN # 2G1WF52K649455542
TAG # GW-4773**

Per County Policy, the attached email was sent out to all County departments on May 11, 2023 and no response was received.

If this surplus inventory is approved, this vehicle will be given to the Jefferson County Garage to be evaluated and redistributed for further use, donated to other institutions, salvaged for parts, disposed of, or sold.

Thank you so much for your consideration and assistance.

Teresa Moyers

From: Teresa Moyers
Sent: Monday, March 11, 2024 3:36 PM
To: LeAnn Sutton; Mark Potts; Charles Gibson; Ed Stiner; T seals; David Longmire; Eric Large; Wayne Roberts; Jessica Elder; Susan Gass; trustee; Frank Herndon; dpullen@jcboe.net; Kevin Poe; Will Roach; Nancy Humbard; Jeff Coffey; Tim Satterfield; Ronnie Phipps; T Wilder; Rob Wilson; Justin Crowther; Ashley Lyons; B Phillips; Toni Caprio; Arlita Brisbin; abcdallen@hotmail.com; Ben Jones; D. Phillips; smottern@tn.nacdnet.net; Lauren Hurdle; Curtis Hudson; L Brock; David Gaut; Debbie Estes; Jeff Denton; Bryant Opeil; Cindy Sherry
Subject: surplus vehicle

Good Afternoon,
Per County Policy, I am notifying all Jefferson County departments that Juvenile Court Services has a 2004 Chevy Impala to surplus. The vehicle has roughly 147,000 miles on it and still kind of runs. I'm available if anyone would like to look at it. Also, Eric Large at the county garage could provide additional information. If you are interested, please contact me by Friday, March 15th.
Thank you,

Teresa M. Moyers
Director of Juvenile Court Services
Jefferson County Juvenile Court
765 Justice Center Drive, Suite 3
Dandridge, TN 37725
865-397-2906 x3
865-397-2705 – fax

This message is confidential, intended only for the named recipient(s) and may contain information that is privileged or exempt from disclosure under applicable law. If you are not the intended recipient(s), you are notified that the dissemination, distribution or copying of this message is strictly prohibited. If you receive this message in error, or are not the named recipient(s), please notify the sender by return email and shred this information. Thank you for your cooperation.

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2024-08

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

WHEREAS, the Finance Department 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 15th day of April 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 Finance Department 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

From: [Jessica Elder](#)
To: [LeAnn Sutton](#)
Subject: Surplus Chairs
Date: Monday, April 1, 2024 5:29:38 PM

LeAnn,

The Finance Department would like to surplus 3 office chairs that are no longer needed. We have checked with other departments within the county, and no one has responded back to wanting them. They can be surplused as the County Building Director, David Longmire, sees needed.

Thank you,

Jessica Elder

Finance Director
Jefferson County
865.397.4922 ext.2101

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2024-12

**RESOLUTION TO DECLARE AS SURPLUS AND TO AUTHORIZE THE SHERIFF'S
OFFICE OF JEFFERSON COUNTY TO SURPLUS AND SELL ON GOVDEALS.COM
SAID EQUIPMENT**

WHEREAS, the Sheriff's Department of Jefferson County desires to declare surplus and sell on GovDeals.com 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 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 15th day of April 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 Sheriff's Department is hereby authorized to surplus and sell on GovDeals.com 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



Jeff Coffey
Sheriff

JEFFERSON COUNTY SHERIFF'S OFFICE

April 4, 2024

Jessica Elder
Jefferson County Finance Director
P.O. Box 1749
Dandridge, Tennessee 37725

The Jefferson County Sheriff's Office has the following vehicle no longer in use and would request the County Commission to surplus the vehicle listed. The vehicle will be placed on GovDeals.com.

2011 Dodge Charger VIN:2B3CL1CG1BH574528

Thank you,


Jeff Coffey
Sheriff

JEFFERSON COUNTY BEER BOARD

Monday, April 15, 2024

Immediately Following Jefferson County Commission Meeting @ 6:30 P.M.

Jefferson County Courthouse Court Room

AGENDA

- I. Call to Order**
- II. Roll Call**
- III. Approval of Minutes - None**
- IV. Item for Consideration and Action**

Application: On & Off Premises Permits (Handout)
Said Applicant: Mark Deift
Doing Business as: Lake 17 LLC, DBA Indian Creek Dock
Located at: 2321 Norman Way
Dandridge, TN 37725

- V. Adjourn**

Application for a Beer Permit
Jefferson County
State of Tennessee

Application for (check one)

- ON PREMISES PERMIT
- OFF PREMISES PERMIT
- ON AND OFF PREMISES PERMIT
- MANUFACTURER'S OR DISTRIBUTOR'S PERMIT
- SPECIAL EVENTS PERMIT

I HEREBY MAKE APPLICATION FOR A PERMIT TO SELL, STORE, MANUFACTURE, OR DISTRIBUTE BEER OR OTHER BEVERAGES AUTHORIZED TO BE SOLD, STORED, MANUFACTURED OR DISTRIBUTED UNDER THE PROVISIONS OF TENNESSEE CODE ANNOTATED §§ 57-5-101 ET SEQ. AND BASE MY APPLICATION UPON THE ANSWERS TO THE FOLLOWING QUESTIONS:

1. Full name of applicant (owner of business) MARK DEIFT

2. Type of applicant (check one): Person Firm Corporation Syndicate
Joint Stock Company Association

3. List all persons, firms, corporations, joint-stock companies, syndicates, or associations having at least a 5% ownership interest in the business (attach additional sheet if needed).

- 1) MARK DEIFT 3) _____ 5) _____
- 2) ERICA DEIFT 4) _____ 6) _____

(If the owner is an individual, answer questions 4, 5, and 6. Otherwise, proceed to question 7.)

4. What is your present home address? 560 NW 118TH AVE PLANTATION FLORIDA 33325

5. Previous address(es) (within last 10 years)1) _____
2) _____

6. Date of Birth: 8/14/1970 Home Phone: 954-448-9413 Other Phone: _____

7. Under what name will the business operate? LAKE 17 LLC DBA INDIAN CREEK DOCK

8. Business address and telephone number or geographical location of business.

Business Address: 2321 NORMAN WAY DANDRIDGE, TN 37725

Business Phone: 865-397-7286

9. Specify the identity and address of the person to receive annual tax notices and any other communications.

Name MARK DEIFT

Address 560 NW 118TH AVE, PLANTATION, FL, 33325

10. Give the name and address of real estate (property) owner if other than business owner.

Name DEN HOLDINGS 21 LLC

Address 2321 NORMAN WAY DANDRIDGE, TN 37725

11. Will permit be used to operate two or more restaurants or other businesses within the same building? Yes No Specify Number and list (on an attached sheet) the names of the restaurants or other businesses. Describe all locations:

12. Give name, date of birth and address of manager other than applicant:

Name NATHANIEL DEIFT Date of Birth 7/17/2000

Address 560 NW 118TH AVE, PLANTATION FL 33325

13. Has any person having at least a 5% ownership interest, any manager listed in response to question 12, or any other employee of the business been convicted of any violation of the beer or alcoholic beverage laws or any crime (other than minor traffic violations) within the last ten (10) years? Yes No If Yes, give particulars of each charge, court, and date convicted.

14. Have you or your organization ever had a beer permit revoked, suspended, or denied in the State of Tennessee? Yes No If Yes, specify where, when, and why.

15. Give the name, relationship to applicant (if applicable) and address of the former beer permittee at this location: Name KURT SMIALEK Relationship to Applicant SELLER

Address 2321 NORMAN WAY DANDRIDGE, TN 37725

16. What is the name and address of the church (or other place of worship nearest to your business)?

Church or Place of Worship Name TRINITY METHODIST CHURCH

Address INDIAN CREEK RD, DANDRIDGE, TN, 37725

Jefferson County has adopted a rule of forbidding the sale, storage and manufacture of beer and like beverages within 2,000 feet (or some lesser distance) of schools, churches and other places of public gathering.

17. What is the name and address of the school nearest to your business?

School Name MAURY MIDDLE SCHOOL

Address 965 MAURY CIR, DANDRIDGE, TN 37725

18. What is the name of the owner and address of the nearest residential dwelling to your business?

Nearest Residential Owner CASSONDRA R. SMITH

Address 2341 NORMAN WAY, DANDRIDGE, TN, 37725

Jefferson County has adopted a rule of forbidding the sale of beer and like beverages within 300 feet (or some lesser distance) of a residential dwelling if the owner of the dwelling objects to the issuance of a beer permit.

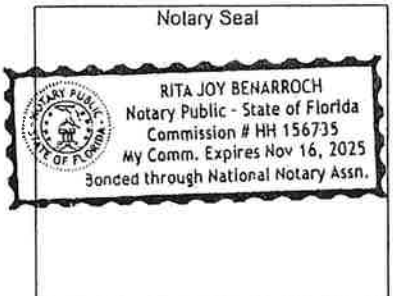
I certify that I am knowledgeable of the laws prohibiting the sale of beer to minors and that this application contains true information to the best of my knowledge and belief. I am also aware that I shall not be issued a permit or my permit shall be revoked if my business location causes traffic congestion or interferes with schools, churches, or other place so public gathering, or otherwise interferes with public health, safety and morals.

Signature of Applicant/Owner (or Authorized Corporate Officer)

Sworn to and subscribed before me this 2nd day of APRIL, 2024

Signature Notary Public

Commission Expires: 11-16-2025



NOTICE: A non-refundable \$250 fee must accompany this application. If the application is approved you are required to provide documentation of sales tax registration to the County within ten days of approval. Any applicant making any false statement in this application shall forfeit his permit and shall not be eligible to receive any permit for a period of ten years.

A privilege tax of \$100 is imposed on the business of selling, distributing, storing or manufacturing beer in this state effective January 1, 1994 and each successive January 1st. Any holder of a beer permit issued after January 1, 1994 shall pay a pro rata portion of this annual tax when the permit is issued.

APPLICATION FEE. Each applicant is required to pay an application fee of \$250 to the County in which the business is located prior to consideration of an application to sell beer. No portion of this fee can be refunded to the applicant regardless of whether the application is approved or denied. T.C.A. §57-5-104(a). An application can be denied on the basis that it does not meet the requirements of state and local statutes.

NOTICE OF PUBLIC HEARING

The Jefferson County Beer Board will hear the following application for a permit to sell beer: LAKE 17 LLC DBA Indian Creek Dock by: Mark Deift for an on/off-premises permit located at 2321 Norman Way, Dandridge, TN 37725. Said application will be heard at the Jefferson County Courthouse on Monday April 15, 2024 immediately following the meeting of the Jefferson County Commission to begin at 6:30 P.M.

Frank C. Herndon
Jefferson County Clerk