

**JEFFERSON COUNTY COMMISSION
BUDGET COMMITTEE MEETING**

**MONDAY, NOVEMBER 17, 2025, 5:30 P.M.
JEFFERSON COUNTY COURTHOUSE, MAIN COURTROOM**

Voting Members

Commissioner District 5	Tim Seals, Chairman	Commissioner District 6	Rob Blevins
Commissioner District 1	Katy Huffaker, Vice Chair	Commissioner District 7	Randy Bales
Commissioner District 2	Joe Coleman	Commissioner District 8	Ronny Coleman
Commissioner District 3	Austin Brooks, Secretary	Commissioner District 9	Jimmy Carmichael
Commissioner District 4	Greg Byrd	Commissioner District 10	Heidi Thomas

Ex Officio/Non – Voting Members Mayor Mark Potts and Finance Director Jessica Elder

AGENDA

I. CALL TO ORDER

II. ROLL CALL

III. APPEARANCE OF CITIZENS

Citizens who wish to address the Budget Committee for items of concern that may or may not be on the agenda need to complete a “Citizens Input Form: located on the table just inside the courtroom door and give to Budget Chairman before the meeting is “Call to Order.”

IV. APPROVAL OF MINUTES

A. October 20, 2025

V. CHAIRMAN’S COMMENTS

VI. FINANCE DIRECTOR’S COMMENTS

VII. UNFINISHED BUSINESS

VIII. NEW BUSINESS

- A. Budget Amendments County
 - a. Fund 101 BA #9, Items 1-9
 - b. Fund 131 BA #5, Items 1-2
- B. Budget Amendments School
 - a. Fund 141 BA #6, Item 1
 - b. Fund 141 BA #7, Items 1-2
 - c. Fund 142 BA #3, Items 1-2
 - d. Fund 177 BA #3, Items 1-3

- C. Facilities Committee Updates/Recommendations
 - a. Maintenance Garage Project Update
 - b. Building Maintenance Reserves
 - c. Pew Padding
- D. Discussion for Veterans Officer Assistant Position

IX. OTHER BUSINESS

X. ANNOUNCEMENTS

Upcoming Budget Committee Meetings – Beginning at 5:30PM:

- A. Monday, December 15, 2025
- B. Tuesday, January 20, 2026
- C. Monday, February 16, 2026

XI. ADJOURN

Jefferson County Budget Committee Minutes

10/20/2025 – Regular Monthly Meeting

The Budget Committee of Jefferson County held a regular monthly meeting on 10/20/2025 at 5:30PM in the Historic Jefferson County Courthouse in Dandridge, Tennessee.

Ex officio/non-Voting member(s) present: Finance Director Jessica Elder & Mayor Mark Potts

Call to order: Chairman Seals called the meeting to order at 5:30PM.

Roll Call: Roll call was as follows: Tim Seals, Randy Bales, Katy Huffaker, Austin Brooks, Gregory Byrd, Ronny Coleman, Jimmy Carmichael, Joe Coleman, & Heidi Thomas. (9 Present, 1 Absent Rob Blevins)

Citizen Input: There was no appearance of citizens.

Approval of Minutes:

Item 1: A motion was made by Commissioner Brooks with a second by Commissioner Carmichael to approve the 9/15/2025 minutes as presented. The motion was approved unanimously with a vote of 9 in favor.

Chairman's Comments: Chairman Tim Seals had no comments.

Finance Director's Comments: Finance Director Jessica Elder had no comments.

Old Business: Maintenance Garage Project - it was reported the project is in the process of getting quotes.

New Business: County Budget Amendments

Item 2: A motion was made by Commissioner J. Coleman with a second by Commissioner Byrd to remove item #5, funding for pew padding in the main courtroom of the Jefferson County Historic Courthouse from the County Budget Amendment Fund 101 #7 and sending it back to the Facilities Committee with the request for more information about material and cost. The motion was approved unanimously with a vote of 9 in favor.

Item 3: A motion was made by Commissioner Brooks with a second by Commissioner J. Coleman to approve the County Budget Amendment Fund 101 #7, items 1-4 and 6 – 17. The motion was approved unanimously with a vote of 9 in favor.

Item 4: A motion was made by Commissioner R. Coleman with a second by Commissioner Bales to approve County Budget Amendment Fund 171 #1, items 1-2. The motion was approved with a vote of 8 in favor and 1 voting against. Commissioner Brooks voted against the motion.

New Business: School Budget Amendments

Item 5: A motion was made by Commissioner Camichael with a second by Commissioner Huffaker to approve the School Budget Amendment Fund 141 #4, items 1-5. The motion was approved unanimously with a vote of 9 in favor.

Item 6: A motion was made by Commissioner Brooks with a second by Commissioner Huffaker to approve the School Budget Amendment Fund 141 #5, item 1. The motion was approved unanimously with a vote of 9 in favor.

Item 7: A motion was made by Commissioner Brooks with a second by Commissioner Huffaker to approve the School Budget Amendment Fund 142 #2, items 1-3. The motion was approved unanimously with a vote of 9 in favor.

Item 8: A motion was made by Commissioner Brooks with a second by Commissioner Bales to approve the School Budget Amendment Fund 177 #2, items 1-4. The motion was approved unanimously with a vote of 9 in favor.

New Business: Fiscal Year 2026 – 2027 Budget Parameters & Calendar

Item 9: A motion was made by Commissioner Byrd with a second by Commissioner Carmichael to approve the Fiscal Year 2026-2027 Budget Parameters & Calendar as presented by Finance Director Jessica Elder. The motion was approved unanimously with a vote of 9 in favor.

New Business: Landfill Shredder

- a. Finance Director Jessica Elder along with Sanitation / Landfill Director Eric Large presented quotes and additional information about availability, cost, maintenance, and benefits of a new shredder system the Landfill had been trying out.
- b. The cost of the new shredder was presented to be \$775,338.00
- c. Finance Director Elder presented two scenarios on how the shredder could be purchased.
 - a. Use General 101 Fund balance to purchase the equipment outright
 - b. Use General 101 Fund balance to contribute to the purchase of the equipment with Fund 207 accepting an interfund loan

Item 10: A motion was made by Commissioner Bales with a second by Commissioner Byrd to approve the purchase of a new shredder for Fund 207 Landfill and Maintenance with a one-time contribution of half of the total amount, \$387,669, coming from Fund 101 Unassigned Fund balance, and the remaining \$387,669 to come from a 3-year interfund loan between Debt Service Fund 151 and Landfill Fund 207.

-A motion was made by Commissioner Brooks to amend the motion to use Debt Service Fund 151 instead of General Fund 101 Fund Balance. The motion failed due to lack of a second.

The original motion was approved with a vote of 8 in favor and 1 voting against. Commissioner Brooks voted against the motion.

Adjourn: Having reached the end of the agenda, a motion was made by Commissioner Carmichael with a second by Commissioner Huffaker to adjourn. The motion was approved unanimously with a vote of 9 in favor. The meeting lasted approximately 42 minutes. The next meeting is scheduled for Monday, November 17, 2025, at 5:30PM in the Historic Courthouse.

Chairman – Tim Seals

Secretary – Austin Brooks

FUND BALANCE TOTAL	-	6,123.09
RESERVE BALANCE TOTAL	-	6,035.00

County Com. App'd: _____

Item #	6	County Overtime Pay / Fund Balance		Debit	Credit
		39000	Unassigned Fund Balance	-	5,423.09
		52400	187 County Trustee - Overtime Pay	+	5,423.09
		51800	166 County Buildings - Custodial Personnel	-	406.26
		51800	187 County Buildings - Overtime Pay	+	406.26
		54210	160 Jail - Guards	-	35,948.91
		54210	187 Jail - Overtime Pay	+	35,948.91
		55120	189 Rabies and Animal Control - Other Salaries and Wages	-	475.23
		55120	187 Rabies and Animal Control - Overtime Pay	+	475.23
				42,253.49	42,253.49
Budgeting funds using fund balance and other salary lines to cover overtime pay for September 2025 through October 2025.					

Item #	7	School Resource Officer Grant		Debit	Credit
		46240	School Resource Officer Grants	+	975,000.00
		46980	SRO Other State Grants - School Resource Officer Grant	-	975,000.00
					<u>975,000.00</u> <u>975,000.00</u>
Aligning the funds budgeted from the Tennessee School Resource Officer Grant for fiscal year 2025-2026 into new revenue code as per Tennessee Chart of Accounts.					

Item #	8	<i>Jail / Alternative Electronic Monitoring Indigency Fund Grant</i>				Debit	Credit
		47590	EMIF	Other Federal Through State - EMIF	+	26,690.00	
		54210	312	EMIF Jail - Contracts With Private Agencies - EMIF	+		26,690.00
						26,690.00	26,690.00
Budgeting funds from the fiscal year 2026 Alternative Electronic Monitoring Fund Grant (EMIF) and fiscal year 2025 carryover funds of \$5,643.00 into proper expenditure line.							

Item #	9	Senior Citizens Assistance / Health Fair		Debit	Credit
		48610	Donations	+	40.00
		56300	599 Senior Citizens Assistance - Other Charges	+	40.00
			Total		40.00 40.00
Budgeting funds donated during Health Fair to Jefferson County Senior Citizens Assistance into expenditure account.					

FUND BALANCE TOTAL	-	0.00
RESERVE BALANCE TOTAL	-	166,315.90

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

Item#	1	Operations and Maintenance of Equipment / Reserves				Debit	Credit
		34550		Restricted for Highways/Public Works	-	166,315.90	
		63100	790	Operation and Maintenance of Equipment - Other Equipment	+	166,315.90	
						166,315.90	
						166,315.90	
		Budgeting funds using reserves to purchase new TD600 Tack Distributor via Sourcewell contract #060122-VTL used for paving.					

Item#	2	Quarry Operations				Debit	Credit
		62000	790	Highway and Bridget Maintenance - Other Equipment	-	70,530.00	
		63400	790	Quarry Operations - Other Equipment	+	70,530.00	
						70,530.00	
						70,530.00	
		Budgeting funds to cover the remainder of cost for new diesel water pump for the quarry.					

School Board Approved:	<u>11/6/2025</u>	FUND BALANCE TOTAL	-	<u> </u>
Budget Com. Approved:	<u> </u>	RESERVE BALANCE TOTAL	-	<u> </u>
County Commission Approved:	<u> </u>			

Item 1	Technology				Debit	Credit
	71100	722	250	Student Equipment	-	164,000.00
	72250	790		Equipment	+	164,000.00
					164,000.00	164,000.00
	Network Infrastructer equipment to replace servers at the end of their lifecycle					

School Board Approved:	<u>11/6/2025</u>	FUND BALANCE TOTAL	-	<u>\$ 5,400,538.00</u>
Budget Com. Approved:	<u> </u>	RESERVE BALANCE TOTAL	-	<u> </u>
County Commission Approved:	<u> </u>			

Item 2	Capital Projects Transfer					Debit	Credit
	141	39000	Unassigned Fund Balance		-	4,804,082.00	
	141	99100	590	Transfers to Other Funds	+		4,804,082.00
						4,804,082.00	4,804,082.00
	Provide funding for Jefferson Middle School HVAC Energy Upgrade Project						

JEFFERSON COUNTY SCHOOLS
Fund 142 - Federal Funds
Budget Amendment #3
November 2025

School Board Approved: 11/6/2025
Budget Com. Approved: _____
County Commission Approved: _____

Item 1	Title I, Part A			Debit	Credit
	71100	163 Educational Assistants	-	20,747.28	
	71100	186 Longevity Pay	-	347.08	
	71100	189 Other Salaries & Wages	+		3,780.00
	71100	201 Social Security	-	1,051.97	
	71100	204 State Retirement	-	1,539.40	
	71100	206 Life Insurance	-	87.84	
	71100	207 Medical Insurance	-	12,923.47	
	71100	212 Employer Medicare Liability	-	231.28	
	71100	429 Instructional Supplies & Materials	+		11,048.51
	71100	722 Regular Instruction Equipment	+		6,625.00
	72130	186 Longevity Pay	+		347.08
	72130	189 Other Salaries & Wages	+		10,882.08
	72130	201 Social Security	+		674.69
	72130	204 State Retirement	+		1,010.63
	72130	206 Life Insurance	+		43.92
	72130	207 Medical Insurance	+		7,283.62
	72130	212 Employer Medicare Liability	+		157.79
	72210	524 Staff Development	-	4,925.00	
				41,853.32	41,853.32
Principal requested adjustments to school-level allocations.					

Item 2	Title III			Debit	Credit
	47146	Revenue	+	440.76	
	72130	499 Other Materials and Supplies	+		440.76
				440.76	440.76
Recognize Carryover funds from Prior Year					

School Board Approved:	<u>11/6/2025</u>	FUND BALANCE TOTAL	\$ -
Budget Com. Approved:	<u></u>	RESERVE BALANCE TOTAL +	\$ -

Item 2	Education Capital Projects					Debit	Credit
177	49800			Transfers In - General Schools Fund	+	4,804,082.00	
177	91300	707	HVA	Building Improvements	+		4,804,082.00
						4,804,082.00	4,804,082.00
Fund Jefferson Middle School HVAC Energy Upgrade Project							