

**JEFFERSON COUNTY COMMISSION  
BUDGET COMMITTEE MEETING**

**MONDAY, DECEMBER 15, 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. November 17, 2025

**V. CHAIRMAN’S COMMENTS**

**VI. FINANCE DIRECTOR’S COMMENTS**

**VII. UNFINISHED BUSINESS**

**VIII. NEW BUSINESS**

- A. Budget Amendments County
  - a. Fund 101 BA #12, Item 1
  - b. Fund 101 BA #13, Items 1-9
  - c. Fund 101 BA #14, Item 1
  - d. Fund 122 BA #2, Item 1
  - e. Fund 131 BA #4, Item 1
  - f. Fund 207 BA #5, Item 1
- B. Budget Amendments School
  - a. Fund 141 BA #8, Items 1-8

- b. Fund 141 BA #9, Items 1-2
  - c. Fund 141 BA #10, Item 1
  - d. Fund 142 BA #4, Items 1-2
  - e. Fund 143 BA #1, Item 1
- C. Short Term Rental Online Platform Funding Request – County Clerk, Frank Herndon

**IX. OTHER BUSINESS**

**X. ANNOUNCEMENTS**

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

- A. Tuesday, January 20, 2026
- B. Monday, February 16, 2026

**XI. ADJOURN**

# Jefferson County Budget Committee Minutes

## 11/17/2025 – Regular Monthly Meeting

The Budget Committee of Jefferson County held a regular monthly meeting on 11/17/2025 at 5:30PM in the Historic Jefferson County Courthouse in Dandridge, Tennessee.

### 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

**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, Rob Blevins, Jimmy Carmichael, Joe Coleman, & Heidi Thomas. (10 present, 0 absence)

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

**Citizen Input:** the following citizens signed up to speak at the meeting:

1. John M. Beers – 918 Lakewood Drive, Jefferson City, TN 37760
  - a. Subject – Additional funding for a new Veteran’s Services Officer Assistant Position
  - b. District - 10
2. Sheala E. Purkey- 823 Winstone Drive, Jefferson City, TN 37760
  - a. Subject – Additional funding for a new Veteran’s Services Officer Assistant Position
  - b. District- 4
3. Leslie A. Purser – 2250 Wild Pear Trail, Dandridge, TN 37725
  - a. Subject – Additional funding for a new Veteran’s Services Officer Assistant Position
  - b. District - 8
4. Patricia L. Bivens – 824 Rebecca Drive, Jefferson City, TN 37760
  - a. Subject – Additional funding for a new Veteran’s Services Officer Assistant Position
  - b. District - 5
5. Larry P. Lawrance – 1225 Piedmont Road, New Market, TN 37820
  - a. Subject – Additional funding for a new Veteran’s Services Officer Assistant Position
  - b. District-7
6. Jim Fox – 1909 Abilene Trail, Dandridge, TN 37725
  - a. Subject – Additional funding for a new Veteran’s Services Officer Assistant Position
  - b. District- 8

### **Approval of Minutes:**

**Item 1:** A motion was made by Commissioner Brooks with a second by Commissioner Byrd to approve the minutes from the regular meeting held on 10/20/2025 as presented with no additions or corrections. The motion was approved unanimously with a vote of 10 in favor.

**Chairman’s Comments:** Chairman Tim Seals had no comments.

**Finance Director’s Comments:** Finance Director Jessica Elder had no comments.

**Unfinished Business:** No unfinished business was presented.

### **New Business: County Budget Amendments**

**Item 2:** A motion was made by Commissioner Brooks with a second by Commissioner Blevins to approve the County Budget Amendment Fund 101 #9, items 1-9. The motion was approved unanimously with a vote of 10 in favor.

**Item 3:** A motion was made by Commissioner Carmichael with a second by Commissioner Huffaker to approve the County Budget Amendment Fund 131 #5, items 1-2. The motion was approved unanimously with a vote of 10 in favor.

### **New Business: School Budget Amendments**

**Item 4:** A motion was made by Commissioner Huffaker with a second by Commissioner Byrd to approve the School Budget Amendment Fund 141 #6, item 1. The motion was approved unanimously with a vote of 10 in favor.

**Item 5:** A motion was made by Commissioner Bales with a second by Commissioner Huffaker to approve the School Budget Amendment Fund 141 #7, items 1-2. The motion was approved unanimously with a vote of 10 in favor.

**Item 6:** A motion was made by Commissioner Brooks with a second by Commissioner Brooks to approve the School Budget Amendment Fund 142 #3, items 1-2. The motion was approved unanimously with a vote of 10 in favor.

**Item 7:** A motion was made by Commissioner Brooks with a second by Commissioner J. Coleman to approve the School Budget Amendment Fund 177 #3, items 1-3. The motion was approved unanimously with a vote of 10 in favor.

### **New Business: Facilities Committee Updates/Recommendations**

**Item 8:** A motion was made by Commissioner Brooks with a second by Commissioner Blevins to approve funding of up to \$3,604.50 from General Fund 101 Fund Balance for the purchase and installation of pew padding for the Jefferson County Historic Courthouse Main Courtroom. The motion was approved with a vote of 7 in favor and 3 against. Commissioners Byrd, R. Coleman, and Carmichael voted against.

### **New Business: Veteran's Services Officer Assistant New Position**

**Item 9:** A motion was made by Commissioner Brooks with a second by Commissioner J. Coleman to approve funding from General Fund 101 Fund Balance of up to \$53,095 for a new full-time Veteran Services Officer Assistant position, \$51,095 for Assistant salary and associated costs, \$2,000 for staff development including training for all accreditation requirements needed for the position instead of sending it back to Personnel Committee. The motion passed unanimously with a vote of 10 in favor.

**Adjourn:** Having reached the end of the agenda, a motion was made by Commissioner Brooks with a second by Commissioner J. Coleman to adjourn. The motion was approved unanimously with a vote of 10 in favor. The meeting lasted approximately 39 minutes. The next meeting is scheduled for Monday, December 15, 2025, at 5:30PM in the Historic Courthouse.

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Chairman – Tim Seals

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Secretary – Austin Brooks

# JEFFERSON COUNTY COMMISSION

## CITIZEN INPUT FORM

**IMPORTANT:** Turn in the completed form to the Commission Chair or County Clerk before the meeting Call to Order.

**Appearance of Citizens** – Citizens are provided an opportunity to address the County Commission for items of concern that may or may not be on the agenda. Citizens must follow Rule IX below, Jefferson County Commission Rules of Procedure, approved as amended on 3/21/2011. Commission will not take any action at this time other than to refer the item to a committee or by two-thirds vote (14 votes), add it to the agenda under New Business.

### Rule IX - Citizen Input: Addressing the Board

- A. **Citizen Input.** The Board recognizes the importance of protecting the right of all citizens to express their opinions on the operation of County government and encourage citizen participation in the local government process. The Board also recognizes the necessity for conducting orderly and efficient meetings in order to complete County business in a timely manner.
- B. **Time Allowed to Speak** - Citizens speaking will be allowed up to three (3) minutes for their comments. The Chairman has the discretion to either extend or reduce time limits, based on the number of speakers and the will of the Commission.
- C. **Addressing the Commission** - When a person's name is called, the person shall step to the speaker's floor lectern and give the following information in an audible tone of voice for the minutes provided:
  - a. Name
  - b. Place of Residence or Business address
  - c. Make note if they speak as an individual, for a group, or represent a third party
- D. **All remarks shall be addressed to the Commission as a body and not to any individual member thereof.**
- E. **No person, other than a member of the Commission, and the person having the floor, may be permitted to enter into discussion without permission of the Chairman.**
- F. **Speakers should make their comments concise and to the point, and present any data or evidence they wish the commission to consider. No person may speak more than once on the same subject unless granted permission by the Chairman.**

PLEASE PRINT

Date 11/17/25

Name: John M. Beers  
First MI Last

Residential Address: 918 Lakewood Dr. Jeff City 37760  
Street Address City Zip

10  
County Commission District #

619-931-8970  
(Area Code) Tel. (For follow-up)

jm.beers@outlook.com  
Email (For follow-up)

I am speaking representing (check as many as appropriate below):

Myself as an individual or my family.

A group of individuals identified as Veteran's of Jeff Co.  
Name of Group/Subdivision/Other

A Third Party \_\_\_\_\_  
Name of Third Party

Item of Concern: Hiring a VSO assistant





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- A. **Citizen Input.** The Board recognizes the importance of protecting the right of all citizens to express their opinions on the operation of County government and encourage citizen participation in the local government process. The Board also recognizes the necessity for conducting orderly and efficient meetings in order to complete County business in a timely manner.
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PLEASE PRINT

Date 11/17/25

Name: Patricia Bivens  
First MI Last

Residential Address: 824 Rebecca Jefferson City 37760  
Street Address City Zip

5 423-312-5985  
County Commission District # (Area Code) Tel. (For follow-up)  
pbivens@cn.edu  
Email (For follow-up)

I am speaking representing (check as many as appropriate below):

Myself as an individual or my family.

A group of individuals identified as Jefferson County Veterans  
Name of Group/Subdivision/Other

A Third Party \_\_\_\_\_  
Name of Third Party

Item of Concern: Assistant for VSO

# JEFFERSON COUNTY COMMISSION

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PLEASE PRINT

Date 11/17/2025

Name: Larry P Lawrence  
First MI Last

Residential Address: 1225 Piedmont Rd, New Market 37820  
Street Address City Zip

27  
County Commission District #

865-789-6888  
(Area Code) Tel. (For follow-up)  
larranla@gmail.com  
Email (For follow-up)

I am speaking representing (check as many as appropriate below):

Myself as an individual or my family.

A group of individuals identified as American Legion Post 113  
Name of Group/Subdivision/Other

A Third Party \_\_\_\_\_  
Name of Third Party

Item of Concern: \_\_\_\_\_

# JEFFERSON COUNTY COMMISSION

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PLEASE PRINT

Date 11-17-25

Name: Jim Fox  
First MI Last

Residential Address: 1909 Abilene Tr Dandridge 37725  
Street Address City Zip

8 865 765 0571  
County Commission District # (Area Code) Tel. (For follow-up)

Email (For follow-up)

I am speaking representing (check as many as appropriate below):

Myself as an individual or my family.

A group of individuals identified as \_\_\_\_\_  
Name of Group/Subdivision/Other

A Third Party \_\_\_\_\_  
Name of Third Party

Item of Concern: Item D

**JEFFERSON COUNTY, TENNESSEE**  
**2025-2026**  
**GENERAL FUND 101 - AMENDMENT #12**  
**December 2025**

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

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

| Item #   | 1 | <b>White Pine Library</b>  | Debit            | Credit           |
|--|---|--|------------------|------------------|
|  |   | 56500 599 WP White Pine Library - Other Charges - WP               | -                | 10,000.00        |
|  |   | 56500 169 WP White Pine Library - Part-Time Personnel - WP         | +                | 9,105.00         |
|  |   | 56500 201 WP White Pine Library - Social Security -WP              | +                | 650.00           |
|  |   | 56500 210 WP White Pine Library - Unemployment Compensation - WP   | +                | 100.00           |
|  |   | 56500 212 WP White Pine Library - Employer Medicare Liability - WP | +                | 145.00           |
|  |   | <b>Total</b>   | <b>10,000.00</b> | <b>10,000.00</b> |
| Reallocating additional contribution funds received from the Town of White Pine into part-time line less associated cost for additional part-time hours. |   |  |                  |                  |

**JEFFERSON COUNTY, TENNESSEE**  
**2025-2026**  
**GENERAL FUND 101 - AMENDMENT #13**  
**December 2025**

|                              |   |                  |
|------------------------------|---|------------------|
| <b>FUND BALANCE TOTAL</b>    | - | <b>44,000.00</b> |
| <b>RESERVE BALANCE TOTAL</b> | - | <b>60,065.00</b> |

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

|  |   |                             |     |  |   |                  |                  |
|--|---|-----------------------------|-----|--|---|------------------|------------------|
| Item #   | 1 | <b>Sheriff's Department</b> |     |  |   | <b>Debit</b>     | <b>Credit</b>    |
|  |   | 44530                       |     | Sheriff's Department - Sale of Equipment | + | 19,935.00        |                  |
|  |   | 54110                       | 718 | Sheriff's Department - Motor Vehicles    | + |                  | 19,935.00        |
|  |   |                             |     | <b>Total</b>                             |   | <b>19,935.00</b> | <b>19,935.00</b> |
| Budgeting funds received from sale of surplus equipment and vehicles including; Asset 888, 2014 Ford Explorer, VIN 1FM5K8AR7EGB02515, Asset 877, 2011 Dodge Charger, VIN 2B3CL1CGXBH574530, Asset 1040, 2007 Chevrolet Express Bus VIN 1GBJG316071220588, Asset 881, 2013 Ford Explorer, VIN 1FM5KAR1DGC30800, Asset 921, 2016 Dodge Charger, VIN 2C3CDXKR9GH324303, Asset 910, 2016 Ford Explorer, VIN 1FM5K8AR7GGD04595, Asset 875, 2011 Dodge Charger, VIN 2B3CL1CG1BH574531, and assorted rear seats from multiple Ford Explorers. |   |                             |     |  |   |                  |                  |

|  |   |                                  |     |  |   |                 |                 |
|--|---|----------------------------------|-----|--|---|-----------------|-----------------|
| Item #   | 2 | <b>Chancery Court / Reserves</b> |     |  |   | <b>Debit</b>    | <b>Credit</b>   |
|  |   | 34520                            | CHC | Restricted for Admin. Justice Automation - CHC | - | 2,700.00        |                 |
|  |   | 53400                            | 709 | Chancery Court - Data Processing Equipment     | + |                 | 2,700.00        |
|  |   |                                  |     | <b>Total</b>                                   |   | <b>2,700.00</b> | <b>2,700.00</b> |
| Budgeting funds using reserves to cover license and renewals of software and to purchase new hardware. |   |                                  |     |  |   |                 |                 |

|  |   |   |     |                                |   |                 |                 |
|--|---|---|-----|--------------------------------|---|-----------------|-----------------|
| Item #   | 3 | <b>Dandridge Memorial Library / 2026 Library Services and Technology Act (LSAT) Grant</b> |     |                                |   | <b>Debit</b>    | <b>Credit</b>   |
|  |   | 48690   | DA  | Other State Grants             | + | 2,354.00        |                 |
|  |   | 56500   | 599 | Libraries - Other Charges - DA | + |                 | 2,354.00        |
|  |   |   |     | <b>Total</b>                   |   | <b>2,354.00</b> | <b>2,354.00</b> |
| Budget funds received from the 2026 Library Services and Technology Act (LSAT) Grant into the proper expenditure line. |   |   |     |                                |   |                 |                 |

|   |   |   |     |  |   |               |               |
|---|---|---|-----|--|---|---------------|---------------|
| Item #  | 4 | <b>Jefferson City Public Library / Reserves</b> |     |  |   | <b>Debit</b>  | <b>Credit</b> |
|   |   | 34535   | JC  | Restricted for Social, Cultural, Rec. Ser - Jefferson City Library | - | 665.00        |               |
|   |   | 48610   |     | Jefferson City Public Library - Donations                          | + | 175.00        |               |
|   |   | 56500   | 429 | Jefferson City Public Library - Instructional Supplies - JC        | + |               | 840.00        |
|   |   |   |     | <b>Total</b>   |   | <b>840.00</b> | <b>840.00</b> |
| Budgeting funds from reserves and donations into instructional supplies for children's programs and literacy initiatives. |   |   |     |  |   |               |               |

|  |   |   |     |                                    |   |                  |                  |
|--|---|---|-----|------------------------------------|---|------------------|------------------|
| Item #   | 5 | <b>County Commission / Fund Balance</b> |     |                                    |   | <b>Debit</b>     | <b>Credit</b>    |
|  |   | 39000                                   |     | Unassigned Fund Balance            | - | 40,000.00        |                  |
|  |   | 51100                                   | 331 | County Commission - Legal Services | + |                  | 40,000.00        |
|  |   |   |     | <b>Total</b>                       |   | <b>40,000.00</b> | <b>40,000.00</b> |
| Budgeting funds from unassigned fund balance to supplement legal services budget line due to increased legal expenses. |   |   |     |                                    |   |                  |                  |

|  |   |  |     |  |   |                 |                 |
|--|---|--|-----|--|---|-----------------|-----------------|
| Item #   | 6 | <b>County Buildings / Fund Balance</b> |     |  |   | <b>Debit</b>    | <b>Credit</b>   |
|  |   | 39000                                  |     | Unassigned fund balance                      | - | 4,000.00        |                 |
|  |   | 51800                                  | 399 | County Buildings - Other Contracted Services | + |                 | 4,000.00        |
|  |   |  |     | <b>Total</b>                                 |   | <b>4,000.00</b> | <b>4,000.00</b> |
| Budgeting funds using fund balance for tree removal of two trees located in the Courthouse and Department of Education lawn. |   |  |     |  |   |                 |                 |

|  |   |   |     |                                   |   |                  |                  |
|--|---|---|-----|-----------------------------------|---|------------------|------------------|
| Item #   | 7 | <b>Sheriff's Department / School Resource Officer</b> |     |                                   |   | Debit            | Credit           |
|  |   | 46980   |     | Other Federal Through the State   | + | 12,000.00        |                  |
|  |   | 54110   | 196 | Sheriff's Department - In-Service | + |                  | 12,000.00        |
|  |   |   |     |                                   |   | <b>12,000.00</b> | <b>12,000.00</b> |
| <p>Budgeting funds received from the state as defined in Tennessee Code Annotated - 38-8-103(3) for payment to full-time police officers who were assigned to be a School Resource Officer and completed the forty hour school policing training, or the sixteen hour in-service School Resource Officer training.</p> |   |   |     |                                   |   |                  |                  |

|   |   |   |     |  |   |                  |                  |
|---|---|---|-----|--|---|------------------|------------------|
| Item #  | 8 | <b>Ambulance / Emergency Medical Services / East Tennessee Foundation</b> |     |  |   | Debit            | Credit           |
|   |   | 44570   |     | Contributions and Gifts                                | + | 35,000.00        |                  |
|   |   | 55130   | 790 | Ambulance/Emergency Medical Services - Other Equipment | + |                  | 35,000.00        |
|   |   |   |     | <b>Total</b>   |   | <b>35,000.00</b> | <b>35,000.00</b> |
| <p>Budgeting funds received from The East Tennessee Foundation into expenditure line.</p> |   |   |     |  |   |                  |                  |

|   |   |   |     |   |   |                  |                  |
|---|---|---|-----|---|---|------------------|------------------|
| Item #  | 9 | <b>Opioid Settlement Funds Past Remediation Reserve Funds / Contributions</b> |     |   |   | Debit            | Credit           |
|   |   | 34530   |     | OPIOD Opioid Settlement Funds Past Remediation Reserves | - | 56,700.00        |                  |
|   |   | 51100   | 399 | OPIOD County Commission - Other Contracted Services     | + |                  | 56,700.00        |
|   |   |   |     | <b>Total</b>  |   | <b>56,700.00</b> | <b>56,700.00</b> |
| <p>Budgeting reserve funds for contribution to 4th Judicial District Recovery Services.</p> |   |   |     |   |   |                  |                  |

JEFFERSON COUNTY, TENNESSEE  
 2025-2026  
 GENERAL FUND 101 - AMENDMENT #14  
 December 2025

|                       |   |           |
|-----------------------|---|-----------|
| FUND BALANCE TOTAL    | - | 43,133.10 |
| RESERVE BALANCE TOTAL | + | 0.00      |

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

| Item # | 1 | <i>Election Commission / Fund Balance</i>                       | Debit            | Credit           |
|--------|---|---|------------------|------------------|
|        |   | 39000 Unassigned Fund Balance                                   | -                | 43,133.10        |
|        |   | 51500 193 Election Commission - Election Workers                | +                | 5,600.00         |
|        |   | 51500 302 Election Commission - Advertising                     | +                | 7,500.00         |
|        |   | 51500 317 Election Commission - Data Processing Services        | +                | 1,400.00         |
|        |   | 51500 348 Election Commission - Postal Charges                  | +                | 7,000.00         |
|        |   | 51500 349 Election Commission - Printing, Stationery, and Forms | +                | 5,500.00         |
|        |   | 51500 435 Election Commission - Office Supplies                 | +                | 7,500.00         |
|        |   | 51500 599 Election Commission - Other Charges                   | +                | 6,000.00         |
|        |   | 51500 709 Election Commission - Data Processing Equipment       | +                | 2,633.10         |
|        |   |   | <b>43,133.10</b> | <b>43,133.10</b> |

Budgeting funds from unassigned fund balance to supplement Election Commission fiscal year 2025-2026 budget for increased salaries for Election Workers and associated cost, expenses for upcoming 2026 primary election cycle, increased state regulated mailing correspondence, and new computers needed.

JEFFERSON COUNTY, TENNESSEE  
 2025-2026  
 DRUG ENFORCEMENT FUND 122 - AMENDMENT #2  
 December 2025

|                       |   |      |
|-----------------------|---|------|
| FUND BALANCE TOTAL    | - | 0.00 |
| RESERVE BALANCE TOTAL | - | 0.00 |

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

Item #      1

| <i>Drug Enforcement/Other Fines, Forfeitures &amp; Penalties</i>  |     |                                    | Debit | Credit                        |
|---|-----|------------------------------------|-------|-------------------------------|
| 44530   |     | Sale of Equipment                  | +     | 1,450.00                      |
| 54150   | 790 | Drug Enforcement - Other Equipment | +     | 1,450.00                      |
| <b>Total</b>  |     |                                    |       | <b>1,450.00      1,450.00</b> |
| Budgeting funds received from sale of equipment, Confiscated 2006 Honda Civic EX Sedan AT, VIN 1HGFA16826L009298 on GovDeals. |     |                                    |       |                               |

**JEFFERSON COUNTY, TENNESSEE**  
**2025-2026**  
**HIGHWAY FUND 131 - AMENDMENT #4**  
**December 2025**

|                              |   |            |
|------------------------------|---|------------|
| <b>FUND BALANCE TOTAL</b>    | - | 0.00       |
| <b>RESERVE BALANCE TOTAL</b> | - | 500,000.00 |

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

| Item#   |       |   |   | Debit             | Credit            |
|---|-------|---|---|-------------------|-------------------|
| 1   |       | <b>Highway and Bridge Maintenance / Reserves</b>    |   |                   |                   |
|   | 34651 | Committed for Highway Paving                        | - | 500,000.00        |                   |
|   | 62000 | 405 Highway and Bridge Maintenance - Liquid Asphalt | + |                   | 500,000.00        |
|   |       |   |   | <b>500,000.00</b> | <b>500,000.00</b> |
| Budgeting funds using reserves to supplement the paving expenditure line. |       |   |   |                   |                   |

JEFFERSON COUNTY, TENNESSEE  
 2025-2026  
 LANDFILL FUND 207 - AMENDMENT #5  
 December 2025

|                       |   |            |
|-----------------------|---|------------|
| FUND BALANCE TOTAL    | - | 387,669.00 |
| RESERVE BALANCE TOTAL | - | 0.00       |

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

| Item #   | 1 | <i>Landfill Operation and Maintenance / Transfers In</i>       |   | Debit             | Credit            |
|--|---|--|---|-------------------|-------------------|
|  |   | 39000 Unassigned Fund Balance                                  | - | 387,669.00        |                   |
|  |   | 55754 790 Landfill Operation and Maintenance - Other Equipment | + |                   | 387,669.00        |
|  |   | <b>Total</b>   |   | <b>387,669.00</b> | <b>387,669.00</b> |
| Budgeting funds from interfund loan from Debt Service Fund 151 for remaining funds needed to purchase a new shredder as per Resolution 2025-62 approved by County Commission 11/17/2025. |   |  |   |                   |                   |

**JEFFERSON COUNTY SCHOOLS**  
**Fund 141- General Education Funds**  
**Budget Amendment #8**  
**December 2025**

|                             |           |                              |   |               |
|-----------------------------|-----------|------------------------------|---|---------------|
| School Board Approved:      | 12/4/2025 | <b>FUND BALANCE TOTAL</b>    | - | \$ 14,500.00  |
| Budget Com. Approved:       |           | <b>RESERVE BALANCE TOTAL</b> | - | \$ 180,000.00 |
| County Commission Approved: |           |                              |   |               |

|               |  | Debit      | Credit     |
|---------------|--|------------|------------|
| <b>Item 1</b> | <b>Early Childhood Education - Voluntary Pre-K Grant</b>   |            |            |
|               | 46515 VPK Revenue -  |            | 2659.3     |
|               | 73400 116 VPK Teachers +   |            | 340.70     |
|               | 73400 212 VPK Employer Medicare -  | 3,000.00   |            |
|               |  | 3,000.00   | 3,000.00   |
|               | Adjustments by TNDOE to Voluntary Pre-K grant funds  |            |            |
| <b>Item 2</b> | <b>Special Education - Special Education Pre-K grant</b>   |            |            |
|               | 46515 845 Revenue -  |            | 82,912.00  |
|               | 71200 116 845 Teachers -   | 82,912.00  |            |
|               |  | 82,912.00  | 0.00       |
|               | To align with approved grant allocations in ePlan.   |            |            |
| <b>Item 3</b> | <b>Office of the Principal</b>   |            |            |
|               | 72410 499 015 Other Charges +  |            | 1,000.00   |
|               | 44570 Contributions and Gifts +  | 1,000.00   |            |
|               |  | 1,000.00   | 1,000.00   |
|               | A donation given to Jefferson County Schools and specified for Imagination Library Celebration.            |            |            |
| <b>Item 4</b> | <b>Other Student Support</b>   |            |            |
|               | 39000 Unassigned Fund Balance -  | 14,500.00  |            |
|               | 72310 599 Other Charges +  |            | 14,500.00  |
|               |  | 14,500.00  | 14,500.00  |
|               | Insurance funds for Maury Middle School High Jump Pit received in May 2025 to be directed to MMS.          |            |            |
| <b>Item 5</b> | <b>TISA On-behalf payments</b>   |            |            |
|               | 46513 TISA Revenue -   |            | 113,936.02 |
|               | 71100 595 TISA On-behalf payments -  | 14,490.49  |            |
|               | 71200 595 TISA On-behalf payments -  | 14,150.00  |            |
|               | 71100 595 TISA On-behalf payments -  | 85,295.53  |            |
|               |  | 113,936.02 | 113,936.02 |
|               | Estimated budget entries required by TNDOE to account for Instructional Services paid by TISA at year end. |            |            |
| <b>Item 6</b> | <b>Transportation</b>  |            |            |
|               | 34755 TRN Assigned for Education -   | 180,000.00 |            |
|               | 72710 718 Vehicles +   |            | 180,000.00 |
|               |  | 180,000.00 | 180,000.00 |
|               | To add reserves to transportation funds to complete purchase of 2 school buses.                            |            |            |
| <b>Item 7</b> | <b>Technology</b>  |            |            |
|               | 44570 Contributions and Gifts +  | 1,038.40   |            |
|               | 72250 722 250 Equipment - student devices +  |            | 1,038.40   |
|               |  | 1,038.40   | 1,038.40   |
|               | Donation for CTE BioSTEM purchase from Niswonger Foundation  |            |            |
| <b>Item 8</b> | <b>Office of Principal</b>   |            |            |
|               | 72130 322 015 Evaluation and Testing -   | 10,000.00  |            |
|               | 72410 499 015 Other Materials and Supplies +   |            | 10,000.00  |
|               |  | 10,000.00  | 10,000.00  |
|               | To purchase materials for upcoming events district wide  |            |            |

**JEFFERSON COUNTY SCHOOLS**  
**Fund 14 1- General Education Funds**  
**Budget Amendment #9**  
**December 2025**

|                             |                  |                              |   |                      |
|-----------------------------|------------------|------------------------------|---|----------------------|
| School Board Approved:      | <b>12/4/2025</b> | <b>FUND BALANCE TOTAL</b>    | + | <b>\$ 222,058.93</b> |
| Budget Com. Approved:       |                  | <b>RESERVE BALANCE TOTAL</b> | - |                      |
| County Commission Approved: |                  |                              |   |                      |

| Item 1 | TN Department of Education Bonus for Certified Teachers |     |                             |   | Debit        | Credit     |
|--------|---|-----|-----------------------------|---|--------------|------------|
|        | 46590   |     | Other State Education Funds | + | 1,193,643.40 |            |
|        | 71100   | 188 | BNS Bonus Payments          | + |              | 758,000.00 |
|        | 71100   | 201 | BNS Social Security         | + |              | 44,741.39  |
|        | 71100   | 204 | BNS State Retirement        | + |              | 36,575.20  |
|        | 71100   | 212 | BNS Employer Medicare       | + |              | 10,608.77  |
|        | 71150   | 188 | BNS Bonus Payments          | + |              | 4,000.00   |
|        | 71150   | 201 | BNS Social Security         | + |              | 240.50     |
|        | 71150   | 204 | BNS State Retirement        | + |              | 230.80     |
|        | 71150   | 212 | BNS Employer Medicare       | + |              | 56.25      |
|        | 71200   | 188 | BNS Bonus Payments          | + |              | 88,000.00  |
|        | 71200   | 201 | BNS Social Security         | + |              | 5,155.45   |
|        | 71200   | 204 | BNS State Retirement        | + |              | 4,148.00   |
|        | 71200   | 212 | BNS Employer Medicare       | + |              | 1,234.72   |
|        | 71300   | 188 | BNS Bonus Payments          | + |              | 66,000.00  |
|        | 71300   | 201 | BNS Social Security         | + |              | 3,829.53   |
|        | 71300   | 204 | BNS State Retirement        | + |              | 3,091.00   |
|        | 71300   | 212 | BNS Employer Medicare       | + |              | 924.59     |
|        | 72130   | 188 | BNS Bonus Payments          | + |              | 46,000.00  |
|        | 72130   | 201 | BNS Social Security         | + |              | 2,770.21   |
|        | 72130   | 204 | BNS State Retirement        | + |              | 2,087.80   |
|        | 72130   | 212 | BNS Employer Medicare       | + |              | 647.90     |
|        | 72210   | 188 | BNS Bonus Payments          | + |              | 44,000.00  |
|        | 72210   | 201 | BNS Social Security         | + |              | 2,484.37   |
|        | 72210   | 204 | BNS State Retirement        | + |              | 2,246.40   |
|        | 72210   | 212 | BNS Employer Medicare       | + |              | 610.04     |
|        | 72220   | 188 | BNS Bonus Payments          | + |              | 10,000.00  |
|        | 72220   | 201 | BNS Social Security         | + |              | 605.43     |
|        | 72220   | 204 | BNS State Retirement        | + |              | 506.20     |
|        | 72220   | 212 | BNS Employer Medicare       | + |              | 141.59     |
|        | 72230   | 188 | BNS Bonus Payments          | + |              | 2,000.00   |
|        | 72230   | 201 | BNS Social Security         | + |              | 143.43     |
|        | 72230   | 204 | BNS State Retirement        | + |              | 115.40     |
|        | 72230   | 212 | BNS Employer Medicare       | + |              | 28.87      |
|        | 72410   | 188 | BNS Bonus Payments          | + |              | 2,000.00   |
|        | 72410   | 201 | BNS Social Security         | + |              | 113.45     |
|        | 72410   | 204 | BNS State Retirement        | + |              | 80.00      |
|        | 72410   | 212 | BNS Employer Medicare       | + |              | 26.54      |
|        | 73300   | 188 | BNS Bonus Payments          | + |              | 2,000.00   |
|        | 73300   | 201 | BNS Social Security         | + |              | 122.99     |
|        | 73300   | 204 | BNS State Retirement        | + |              | 115.40     |
|        | 73300   | 212 | BNS Employer Medicare       | + |              | 28.76      |

**JEFFERSON COUNTY SCHOOLS**  
**Fund 14 1- General Education Funds**  
**Budget Amendment #9**  
**December 2025**

|                             |                  |                              |   |                      |
|-----------------------------|------------------|------------------------------|---|----------------------|
| School Board Approved:      | <b>12/4/2025</b> | <b>FUND BALANCE TOTAL</b>    | + | <b>\$ 222,058.93</b> |
| Budget Com. Approved:       |                  | <b>RESERVE BALANCE TOTAL</b> | - |                      |
| County Commission Approved: |                  |                              |   |                      |

|   | <b>TN Department of Education Bonus for Certified Teachers</b> |     |     |                                 |   | <b>Debit</b>        | <b>Credit</b>       |
|---|--|-----|-----|---------------------------------|---|---------------------|---------------------|
| <b>Item 1</b>   |  |     |     |                                 |   |                     |                     |
| <b>Continued</b>  | 73400  | 188 | BNS | Bonus Payments                  | + |                     | 16,000.00           |
|   | 73400  | 201 | BNS | Social Security                 | + |                     | 849.54              |
|   | 73400  | 204 | BNS | State Retirement                | + |                     | 737.00              |
|   | 73400  | 212 | BNS | Employer Medicare               | + |                     | 227.68              |
|   | 72310  | 599 | BNS | Other Charges - return to TNDOE | + |                     | 30,118.20           |
|   |  |     |     |                                 |   | <b>1,193,643.40</b> | <b>1,193,643.40</b> |
| To apply TNDOE certified teacher Bonus funds to the account from which they were spent. |  |     |     |                                 |   |                     |                     |

|               | <b>Classified and Other Staff Bonuses</b> |     |     |                                       |   | <b>Debit</b> | <b>Credit</b> |
|---------------|---|-----|-----|---------------------------------------|---|--------------|---------------|
| <b>Item 2</b> |   |     |     |                                       |   |              |               |
|               | 34655                                     |     | B25 | Committed for Education - Staff Bonus | - | 505,742.50   |               |
|               | 71100                                     | 188 | B25 | Bonus Payments                        | + |              | 31,250.00     |
|               | 71100                                     | 201 | B25 | Social Security                       | + |              | 1,890.59      |
|               | 71100                                     | 204 | B25 | State Retirement                      | + |              | 1,890.00      |
|               | 71100                                     | 212 | B25 | Employer Medicare                     | + |              | 445.76        |
|               | 71200                                     | 188 | B25 | Bonus Payments                        | + |              | 24,250.00     |
|               | 71200                                     | 201 | B25 | Social Security                       | + |              | 1,482.55      |
|               | 71200                                     | 204 | B25 | State Retirement                      | + |              | 1,330.00      |
|               | 71200                                     | 212 | B25 | Employer Medicare                     | + |              | 346.73        |
|               | 71300                                     | 188 | B25 | Bonus Payments                        | + |              | 500.00        |
|               | 71300                                     | 201 | B25 | Social Security                       | + |              | 30.29         |
|               | 71300                                     | 204 | B25 | State Retirement                      | + |              | 20.00         |
|               | 71300                                     | 212 | B25 | Employer Medicare                     | + |              | 7.08          |
|               | 72110                                     | 188 | B25 | Bonus Payments                        | + |              | 3,000.00      |
|               | 72110                                     | 201 | B25 | Social Security                       | + |              | 170.48        |
|               | 72110                                     | 204 | B25 | State Retirement                      | + |              | 215.40        |
|               | 72110                                     | 212 | B25 | Employer Medicare                     | + |              | 39.87         |
|               | 72120                                     | 188 | B25 | Bonus Payments                        | + |              | 7,250.00      |
|               | 72120                                     | 201 | B25 | Social Security                       | + |              | 399.63        |
|               | 72120                                     | 204 | B25 | State Retirement                      | + |              | 460.00        |
|               | 72120                                     | 212 | B25 | Employer Medicare                     | + |              | 97.11         |
|               | 72130                                     | 188 | B25 | Bonus Payments                        | + |              | 40,750.00     |
|               | 72130                                     | 201 | B25 | Social Security                       | + |              | 2,189.78      |
|               | 72130                                     | 204 | B25 | State Retirement                      | + |              | 2,300.00      |
|               | 72130                                     | 212 | B25 | Employer Medicare                     | + |              | 566.53        |
|               | 72210                                     | 188 | B25 | Bonus Payments                        | + |              | 14,000.00     |
|               | 72210                                     | 201 | B25 | Social Security                       | + |              | 829.28        |
|               | 72210                                     | 204 | B25 | State Retirement                      | + |              | 791.60        |
|               | 72210                                     | 212 | B25 | Employer Medicare                     | + |              | 193.94        |
|               | 72215                                     | 188 | B25 | Bonus Payments                        | + |              | 500.00        |
|               | 72215                                     | 201 | B25 | Social Security                       | + |              | 30.18         |
|               | 72215                                     | 204 | B25 | State Retirement                      | + |              | 20.00         |
|               | 72215                                     | 212 | B25 | Employer Medicare                     | + |              | 7.06          |
|               | 72220                                     | 188 | B25 | Bonus Payments                        | + |              | 3,500.00      |
|               | 72220                                     | 201 | B25 | Social Security                       | + |              | 210.07        |

**JEFFERSON COUNTY SCHOOLS**  
**Fund 14 1- General Education Funds**  
**Budget Amendment #9**  
**December 2025**

|                             |                  |                              |   |                      |
|-----------------------------|------------------|------------------------------|---|----------------------|
| School Board Approved:      | <b>12/4/2025</b> | <b>FUND BALANCE TOTAL</b>    | + | <b>\$ 222,058.93</b> |
| Budget Com. Approved:       |                  | <b>RESERVE BALANCE TOTAL</b> | - |                      |
| County Commission Approved: |                  |                              |   |                      |

|                  | <b>Classified and Other Staff Bonuses</b> |     |     |   |   |                   | <b>Debit</b>      | <b>Credit</b> |
|------------------|---|-----|-----|---|---|-------------------|-------------------|---------------|
| <b>Item 2</b>    |   |     |     |   |   |                   |                   |               |
| <b>Continued</b> | 72220                                     | 204 | B25 | State Retirement                              | + |                   | 235.40            |               |
|                  | 72220                                     | 212 | B25 | Employer Medicare                             | + |                   | 49.13             |               |
|                  | 72230                                     | 188 | B25 | Bonus Payments                                | + |                   | 2,000.00          |               |
|                  | 72230                                     | 201 | B25 | Social Security                               | + |                   | 116.77            |               |
|                  | 72230                                     | 204 | B25 | State Retirement                              | + |                   | 115.40            |               |
|                  | 72230                                     | 212 | B25 | Employer Medicare                             | + |                   | 27.31             |               |
|                  | 72250                                     | 188 | B25 | Bonus Payments                                | + |                   | 2,500.00          |               |
|                  | 72250                                     | 201 | B25 | Social Security                               | + |                   | 149.59            |               |
|                  | 72250                                     | 204 | B25 | State Retirement                              | + |                   | 190.00            |               |
|                  | 72250                                     | 212 | B25 | Employer Medicare                             | + |                   | 34.98             |               |
|                  | 72320                                     | 188 | B25 | Bonus Payments                                | + |                   | 2,500.00          |               |
|                  | 72320                                     | 201 | B25 | Social Security                               | + |                   | 152.13            |               |
|                  | 72320                                     | 204 | B25 | State Retirement                              | + |                   | 165.40            |               |
|                  | 72320                                     | 212 | B25 | Employer Medicare                             | + |                   | 35.58             |               |
|                  | 72410                                     | 188 | B25 | Bonus Payments                                | + |                   | 59,000.00         |               |
|                  | 72410                                     | 201 | B25 | Social Security                               | + |                   | 3,397.37          |               |
|                  | 72410                                     | 204 | B25 | State Retirement                              | + |                   | 3,263.40          |               |
|                  | 72410                                     | 212 | B25 | Employer Medicare                             | + |                   | 823.50            |               |
|                  | 72520                                     | 188 | B25 | Bonus Payments                                | + |                   | 500.00            |               |
|                  | 72520                                     | 201 | B25 | Social Security                               | + |                   | 24.42             |               |
|                  | 72520                                     | 204 | B25 | State Retirement                              | + |                   | 50.00             |               |
|                  | 72520                                     | 212 | B25 | Employer Medicare                             | + |                   | 5.71              |               |
|                  | 72610                                     | 188 | B25 | Bonus Payments                                | + |                   | 13,000.00         |               |
|                  | 72610                                     | 201 | B25 | Social Security                               | + |                   | 792.33            |               |
|                  | 72610                                     | 204 | B25 | State Retirement                              | + |                   | 670.00            |               |
|                  | 72610                                     | 212 | B25 | Employer Medicare                             | + |                   | 185.30            |               |
|                  | 72620                                     | 188 | B25 | Bonus Payments                                | + |                   | 2,000.00          |               |
|                  | 72620                                     | 201 | B25 | Social Security                               | + |                   | 123.70            |               |
|                  | 72620                                     | 204 | B25 | State Retirement                              | + |                   | 110.00            |               |
|                  | 72620                                     | 212 | B25 | Employer Medicare                             | + |                   | 28.93             |               |
|                  | 72710                                     | 188 | B25 | Bonus Payments                                | + |                   | 11,250.00         |               |
|                  | 72710                                     | 201 | B25 | Social Security                               | + |                   | 646.07            |               |
|                  | 72710                                     | 204 | B25 | State Retirement                              | + |                   | 195.40            |               |
|                  | 72710                                     | 212 | B25 | Employer Medicare                             | + |                   | 162.04            |               |
|                  | 73300                                     | 188 | B25 | Bonus Payments                                | + |                   | 3,250.00          |               |
|                  | 73300                                     | 201 | B25 | Social Security                               | + |                   | 200.82            |               |
|                  | 73300                                     | 204 | B25 | State Retirement                              | + |                   | 20.00             |               |
|                  | 73300                                     | 212 | B25 | Employer Medicare                             | + |                   | 46.95             |               |
|                  | 73400                                     | 188 | B25 | Bonus Payments                                | + |                   | 4,000.00          |               |
|                  | 73400                                     | 201 | B25 | Social Security                               | + |                   | 247.05            |               |
|                  | 73400                                     | 204 | B25 | State Retirement                              | + |                   | 120.00            |               |
|                  | 73400                                     | 212 | B25 | Employer Medicare                             | + |                   | 57.79             |               |
|                  | 99100                                     | 590 | B25 | Transfers Out - to Fund 143                   | + |                   | 30,277.17         |               |
|                  | 39000                                     |     |     | Unassigned Fund Balance-return unused portion | + |                   | 222,058.93        |               |
|                  |   |     |     |   |   | <b>505,742.50</b> | <b>505,742.50</b> |               |

To apply reserved funds from Fund Balance for bonuses for staff not provided for in TNDOE bonuses.



**JEFFERSON COUNTY SCHOOLS**  
**Fund 142 - Federal Funds**  
**Budget Amendment #4**  
**December 2025**

School Board Approved: 12/4/2025  
 Budget Com. Approved: \_\_\_\_\_  
 County Commission Approved: \_\_\_\_\_

| Item 1   | Consolidated Title I, Part A |           |                            |   | Debit    | Credit   |
|--|------------------------------|-----------|----------------------------|---|----------|----------|
|  | 102                          | 47141     | Revenue                    | + | 1,145.72 |          |
|  | 102                          | 71100 429 | Instructional Supplies & M | + | 1,815.74 |          |
|  | 102                          | 71100 722 | Regular Instruction Equipr | - |          | 450.00   |
|  | 102                          | 72210 524 | Staff Development          | - |          | 2,500.00 |
|  | 102                          | 72310 599 | Other Charges              | - |          | 11.46    |
|  |                              |           |                            |   | 2,961.46 | 2,961.46 |
| New revenue and minor changes per principals' request. |                              |           |                            |   |          |          |

| Item 2   | Consolidated Title III |           |                           |   | Debit  | Credit |
|--|------------------------|-----------|---------------------------|---|--------|--------|
|  | 302                    | 47146     | Revenue                   | + | 190.62 |        |
|  | 302                    | 72130 499 | Other Supplies and Materi | + |        | 190.62 |
|  |                        |           |                           |   | 190.62 | 190.62 |
| Allocate new revenue and minor changes per principal request |                        |           |                           |   |        |        |

**JEFFERSON COUNTY SCHOOLS**  
**Fund 143 - Student Nutrition Funds**  
**Budget Amendment #1**  
**December 2025**

|                             |                             |                              |   |                             |
|-----------------------------|-----------------------------|------------------------------|---|-----------------------------|
| School Board Approved:      | <u>12/4/2025</u>            | <b>FUND BALANCE TOTAL</b>    | - | <u>\$-</u>                  |
| Budget Com. Approved:       | <u>                    </u> | <b>RESERVE BALANCE TOTAL</b> | - | <u>                    </u> |
| County Commission Approved: | <u>                    </u> |                              |   |                             |

| <b>Food Service</b>   |     |   |   | <b>Debit</b> | <b>Credit</b> |
|---|-----|---|---|--------------|---------------|
| 49800   | B25 | Transfers In - revenue from Other State Education Funds | + | 30,277.17    |               |
| 73100   | 188 | B25 Bonus Payments                                      | + |              | 27,250.00     |
| 73100   | 201 | B25 Social Security                                     | + |              | 1,631.82      |
| 73100   | 204 | B25 State Retirement                                    | + |              | 1,010.00      |
| 73100   | 212 | B25 Employer Medicare                                   | + |              | 385.35        |
|   |     |   |   | 30,277.17    | 30,277.17     |
| To apply classified bonus funds to the account from which they were expended. |     |   |   |              |               |