

**JEFFERSON COUNTY COMMISSION
BUDGET COMMITTEE MEETING**

**MONDAY, JULY 13, 2026, 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. June 25, 2026 – Special Called Meeting
- V. CHAIRMAN’S COMMENTS
- VI. FINANCE DIRECTOR’S COMMENTS
- VII. UNFINISHED BUSINESS
- VIII. NEW BUSINESS
 - A. Budget Amendments – County
 - a. Fund 101 BA #1, Items 1-9
 - b. Fund 171 BA #1, Item 1
 - B. Budget Amendments – BOE
 - a. None to Present
- IX. OTHER BUSINESS

X. ANNOUNCEMENTS

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

- A. Monday, September 14, 2026 – 5:30PM
- B. Tuesday, October 13, 2026 – 5:30PM
- C. Monday, November 9, 2026 – 5:30PM

XI. ADJOURN

Jefferson County Budget Committee Minutes

6/25/2026 – Special-Called Meeting

The Budget Committee of Jefferson County held a Special- Called meeting on 6/25/2026 at 6:00PM in the Historic Jefferson County Courthouse in Dandridge, Tennessee.

Voting Members

Commissioner District 5	Tim Seals, Chairman	Commissioner District 6	Rob Blevins (<i>Robert Bruner</i>)
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 6:00PM.

Roll Call: Roll call was as follows: Tim Seals, Randy Bales, Katy Huffaker, Austin Brooks, Ronny Coleman, Jimmy Carmichael, Greg Byrd, Robert Bruner (sitting in for Rob Blevins), Joe Coleman, & Heidi Thomas. (10 present, 0 absent)

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

Citizen Input: No citizens appeared before the committee

Approval of Minutes:

Item 1: A motion was made by Commissioner Brooks with a second by Commissioner R. Coleman to approve the minutes of Regular Meeting held on 6/15/2026 and the Special Called Meeting on 6/15/2026 as presented. 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 reminded the Commissioners of the scheduled special called County Commission meeting later in the night 6/25/2026 at 6:30PM in the Historic Courthouse.

Unfinished Business: No unfinished business was presented.

New Business: County Budget Amendments

Item 2: A motion was made by Commissioner Huffaker with a second by Commissioner Carmichael to approve the County Budget Amendment General Fund 101 #23, items 1-7. 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 Sanitation Fund 116 #6, items 1-2. The motion was approved unanimously with a vote of 10 in favor.

Item 4: A motion was made by Commissioner Huffaker with a second by Commissioner R. Coleman to approve the County Budget Amendment Drug Fund 128 #1. The motion was approved unanimously with a vote of 10 in favor.

Item 5: A motion was made by Commissioner Carmichael with a second by Commissioner Huffaker to approve the County Budget Amendment Highway Fund 131 #8, items 1-2. The motion was approved unanimously with a vote of 10 in favor.

Item 6: A motion was made by Commissioner Carmichael with a second by Commissioner Huffaker to approve the County Budget Amendment Landfill Fund 207 #8, items 1-2. The motion was approved unanimously with a vote of 10 in favor.

Item 7: A motion was made by Commissioner R. Coleman with a second by Commissioner Byrd to approve the School Budget Amendment General Fund 141 #20. The motion was approved unanimously with a vote of 10 in favor.

Item 8: A motion was made by Commissioner Carmichael with a second by Commissioner Huffaker to approve the School Budget Amendment General Fund 141 #21, items 1-7. The motion was approved unanimously with a vote of 10 in favor.

Item 9: A motion was made by Commissioner R. Coleman with a second by Commissioner Carmichael to approve the School Budget Amendment Federal Fund 142 #9, items 1-8. The motion was approved unanimously with a vote of 10 in favor.

Item 10: A motion was made by Commissioner R. Coleman with a second by Commissioner Huffaker to approve the School Budget Amendment Student Nutrition Fund 143 #4. The motion was approved unanimously with a vote of 10 in favor.

Item 11: A motion was made by Commissioner Huffaker with a second by Commissioner Byrd to approve the School Budget Amendment Capital Fund 177 #6. The motion was approved unanimously with a vote of 10 in favor.

Item 12: A motion was made by Commissioner Huffaker with a second by Commissioner Byrd to approve the School Budget Amendment Fund 177 #7. The motion was approved unanimously with a vote of 10 in favor.

Adjourn: Having reached the end of the agenda, a motion was made by Commissioner R. Coleman with a second by Commissioner Byrd to adjourn. The motion was approved unanimously with a vote of 10 in favor. The meeting lasted approximately 11 minutes. The next meeting is scheduled for Monday, July 13, 2026, at 5:30PM in the Historic Courthouse.

Chairman – Tim Seals

Secretary – Austin Brooks

JEFFERSON COUNTY, TENNESSEE
2026-2027
GENERAL FUND 101 - AMENDMENT #1
July 2026

FUND BALANCE TOTAL	+	13,166.21
RESERVE BALANCE TOTAL	-	63,419.81

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

Item #	1	Building Inspection / Fund Balance	Debit	Credit
		39000 Unassigned fund balance	-	17,083.79
		54510 103 Building Inspection - Assistant(s)	+	6,408.00
		54510 162 Building Inspection - Clerical Personnel	+	6,005.00
		54510 186 Building Inspection - Longevity	-	750.00
		54510 201 Building Inspection - Social Security	+	806.80
		54510 204 Building Inspection - State Retirement	+	1,365.36
		54510 206 Building Inspection - Life Insurance	+	15.00
		54510 207 Building Inspection - Medical Insurance	+	2,966.00
		54510 208 Building Inspection - Dental/Vision	+	38.00
		54510 210 Building Inspection - Unemployment Compensation	+	49.65
		54510 212 Building Inspection - Employer Medicare Liability	+	179.98
		Total	17,833.79	17,833.79
Budgeting funds using fund balance for hiring and training replacement of retiring building inspector for only July 2026 and August 2026 payrolls with associated cost and budgeting funds additional funds into clerical personnel position.				

Item #	2	Maintenance Garage / Fund Balance	Debit	Credit
		51810 142 Maintenance Garage - Mechanic(s)	-	31,000.00
		39000 Unassigned Fund Balance	+	31,000.00
		Total	31,000.00	31,000.00
Adjusting funds budgeted for position for fiscal year 2026-2027.				

Item #	3	County Commission / Community Development Block Grant (CDBG)	Debit	Credit
		47590 CDBG Other Federal though State - CDBG	+	420,000.00
		51100 599 CDBG County Mayor/Executive - Other Charges - CDBG	+	420,000.00
		Total	420,000.00	420,000.00
Budgeting funds from the Community Development Block Grant (CDBG) into expenditure line.				

Item #	4	Chancery Court / Reserves	Debit	Credit
		34520 CHC Restricted for Administration of Justice - CHC	-	25,000.00
		53400 399 Chancery Court - Other Contracted Services	+	20,000.00
		53400 709 Chancery Court - Data Processing Equipment	+	5,000.00
		Total	25,000.00	25,000.00
Budgeting funds using reserves to pay for new hardware for new position.				

Item #	5	Ambulance / Emergency Medical Services / Rural Health Transformation Funds	Debit	Credit
		47590 RHTF Federal Grant - Rural Health Transformation Funds	+	305,461.00
		55130 718 RHTF Ambulance / Emergency Medical Services - Motor Vehicles - RHTF	+	275,461.00
		55130 790 RHTF Ambulance / Emergency Medical Services - Other Equipment - RHTF	+	30,000.00
		Total	305,461.00	305,461.00
Budgeting funds received from the Rural Health Transformation Funds Grant into proper expenditure line to purchase ambulance				

Item #	6	Sheriff's Department / Tennessee Recruitment and Retention Grant				Debit	Credit
		46980		TRARG	Other State Grants - TRARG	+	3,500.00
		54110	196	TRARG	Sheriff's Department - In-Service Training - TRARG	+	3,500.00
					Total		3,500.00
							3,500.00
		Budgeting funds received from Tennessee Recruitment and Retention Grant (TRARG) into proper expenditure line.					

Item #	7	Circuit Court / Reserves				Debit	Credit
		34520		GS	Restricted for Administration of Court - Clerk's Office	-	13,419.81
		53100	709		Circuit Court - Data Processing Equipment	+	13,419.81
					Total		13,419.81
							13,419.81
		Budgeting reserves to purchase signal/RFID blocking faraday bags for the Administration of Justice and to secure the courtroom.					

Item #	8	County Commission / Opioid Reserves				Debit	Credit
		34530		OPIOD	Restricted for Public Health & Welfare - OPIOD	-	22,500.00
		51100	399	OPIOD	County Commission - Other Contracted Services - OPIOD	+	22,500.00
					Total		22,500.00
							22,500.00
		Budgeting Opioid reserves into expenditure line to contribute to HopeNation Wellness Program for FY26/27 for Jefferson County to support all first responder employees through a comprehensive wellness program.					

Item #	9	Dandridge Memorial Library / 2026 Library Services and Technology Act (LSAT) Grant				Debit	Credit
		46980		DA	Libraries -Other State Grants - DA	+	2,354.00
		56500	599	DA	Libraries -Other State Grants - DA	+	2,354.00
					Total		2,354.00
							2,354.00
		Budgeting funds received from the 2026 Library Services and Technology Act (LSAT) Grant.					

JEFFERSON COUNTY, TENNESSEE
2026-2027
CAPITAL FUND 171 - AMENDMENT #1
July 2026

FUND BALANCE TOTAL	-	-
RESERVE BALANCE TOTAL	-	<u>77,880.00</u>

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

Item #	1	Maintenance / Buildings / Reserves		Debit	Credit
		34685 BUILD Committed Reserves for Capital Projects - Maint/Buildings- BUILD	-	77,880.00	
		91190 707 BUILD Other General Government Projects - Building Improvements - BUILD	+		77,880.00
		Total		77,880.00	77,880.00
Amending County Building Reserves to budget for unexpected expenditures for fiscal year 2026-2027.					