

AGENDA

I. CALL TO ORDER

II. ROLL CALL

III. PRAYER

IV. PLEDGE OF ALLEGIANCE

V. PROCLAMATIONS & COURTESY RESOLUTIONS

VI. APPROVAL & CORRECTIONS OF THE AGENDA

VII. APPROVAL OF MINUTES

A. Voting Session September 21st, 2026

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 Jeffersoncountyttn.gov website or on the table just inside the door and hand it to the Chairman before the meeting "Call to Order."

IX. APPROVAL OF NOTARIES & BONDS

X. NOMINATING COMMITTEE/ ELECTION OF COMMITTEES, BOARDS & COMMISSIONS

A. Nominating Committee

XI. REPORTS FROM ELECTED OFFICIALS, DEPARTMENT HEADS, OTHERS

A. County Mayor –Randy Bales

B. Chairman's Comments –James Carmichael

1. Commission Training Topics

C. Other Elected Officials

1. Circuit Court Clerk, Kevin Poe – 1st Quarter FY 26-27 Report

2. County Clerk, Frank Herndon – 1st Quarter FY 26-27 Report

3. Highway Department, Joe Patterson – 1st Quarter FY 26-27 Report

4. Register of Deeds, Ed Stiner – 1st Quarter FY 26-27 Report

5. Sheriff's Department, Jeff Coffey – 1st Quarter FY 26-27 Report

6. County Trustee - Jennifer Boling Hall

a. September 2026 Financial Report

b. 1st Quarter FY 26-27 Report

7. Constable's Dept, Jacob Thompson Sec./Tres. – 3rd Quarter CY26 Report

D. County Attorney - Doug Drinnon

E. Department/ Director Reports

1. Finance Department, Jessica Elder
 - a. August 2026 Financials (PDF attachment)
 - b. Jefferson County Budget Certificate FY 26-27 (information only)
2. Building Inspector, Clarke Chambers – 1st Quarter FY 26-27 Report
3. Emergency Communications, Justin Crowther – 1st Quarter FY 26-27 Report
4. Emergency Medical Services, Rodney Satterfield – 1st Quarter FY 26-27 Report
5. Environmental, Tom Carter – 1st Quarter FY 26-27 Report
6. Tourism, Lauren Hurdle – 1st Quarter FY 26-27 Report

XII. REPORTS OF COMMITTEES, BOARDS & COMMISSIONS, OTHER

A. Budget Committee

1. County Budget Amendments
 - a. Fund 101 BA #3, Items 1-10
 - b. Fund 171 BA #3, Item 1
2. School Budget Amendments
 - a. Fund 141 BA #3, Item 1
 - b. Fund 142 BA #2, Items 1-4

B. County Commission Items

1. FY 26/27 Attorney Invoices (information only)

C. Ethics Committee

1. Report from meeting 10/19/2026

D. Non-Profits / Others

1. Companion Animal Rescue and Education, Kim Starr – 1st Quarter FY 26-27 Report
2. Jefferson Alliance, John Turner – 1st Quarter FY 26-27 Report

E. Fire and Rescue

1. White Pine Fire Department, Derrick Layman – 1st Quarter FY 26-27 Report

F. Libraries

1. Dandridge Memorial Public Library, Bethany Jones – 1st Quarter FY 26-27 Library Report
2. Jefferson City Public Library, David Phillips – 1st Quarter FY 26-27 Library Report
3. Parrot-Wood Memorial Library, Donna Phillips – 1st Quarter FY 26-27 Library Report
4. White Pine Public Library, Sarah Beth Phillips – 1st Quarter FY 26-27 Library Report

XIII. OLD BUSINESS

- A. Resolution 2026-56** – A Resolution Establishing Administrative and Executive Authority over the Jefferson County Veterans Service Office. (Huffaker, Parker, Knierim, & Underwood)

XIV. NEW BUSINESS

- A. Resolution 2026-03** – A Resolution Amending The Zoning Resolution of Jefferson County, Tennessee to reflect accessory and principal uses in all zoning district with regard to solar and wind powered energy.

- B. Resolution 2026-54** – A Resolution declaring as surplus and to authorize the Parrott-Wood Memorial Library of Jefferson County to surplus and donate said equipment.
- C. Resolution 2026-55** – A Resolution to Establish a Mining Mineral Severance Waste Byproduct (MMSWB) Tax Feasibility Working Group, to study a proposed tax on sand, gravel, sandstone, chert, and limestone severed from the ground in Jefferson County. (Lance, Parker, Snodgrass, & Reed)
- D. Code of Ethics** – Commissioner Jim Lance

XV. ANNOUNCEMENTS

Aaron Loy – Vote Yes On 2

XVI. ADJOURN

STATE OF TENNESSEE**COUNTY OF JEFFERSON**

BE IT REMEMBERED THAT, the Monthly Session of the Jefferson County Board of Commissioners began and was held in and for the aforementioned State and County on the 21st day of September 2026 A.D. at 6:30 P.M., at the Jefferson County Courthouse in Dandridge, Tennessee. Present and Presiding were Chairman Jimmy Carmichael; County Clerk Frank Herndon; and the following County Commissioners answering to Roll Call Docket Book 4 Page 259 to-wit: Katy Huffaker, Jan Leja, Craig Knierim, Rick Moore, Nick Leckie, Taylor Reed, Jim Snodgrass, Greg Byrd, Jim Lance, Sammy Solomon, Jeff Underwood, Robert Bruner, Mike Parker, Jason Bales, Aaron Loy, Ronny Coleman, W.D. Henry, A. J. Walker, Brett Kilgore, and Marcus Reed. Twenty-One (21) members were present, none (0) were absent.

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

Commissioner Knierim moved to suspend the rules to move Appearance of Citizens to the front of the agenda before the executive session. Commissioner Lance provided a second. A Roll Call vote was taken and the motion to suspend the rules was approved 15-6 (in favor: Huffaker, Leja, Knierim, Moore, Leckie, T. Reed, Snodgrass, Byrd, Lance, Parker, Bales, Loy, Walker, Kilgore, and Reed). With the rules suspended, without objection being voiced, the Appearance of Citizens was moved to the next item.

APPEARANCE OF CITIZENS:

David Seal 9th District – Opposes Public Funding for the Chamber of Commerce.

Donald Gleason 9th District – Opposes Funding the Chamber of Commerce.

Monty Moore 7th District – Expressed concerns of Noise and other disturbances around the Piedmont Rock Quarry.

Tina Ball 2nd District – Spoke in opposition to the Rock Quarry in Piedmont.

Sandy Tamborello 2nd District – Spoke in opposition to the Rock Quarry in Piedmont.

Wally Godby 7th District – Opposes funding the Chamber of Commerce, opposes Rule 9E, & requests the Mineral Tax be re-visited.

Arthur W. Hillman 1st District – Requested street paving and road repairs in the area of Swann Point Estates.

Pam S. Meadows 2nd District – Opposes the Rock Quarry in Piedmont.

Bryan Asbury 2nd District – Opposes the Rock Quarry in Piedmont.

Richard L. Plautz 1st District – Request to know the 1, 3, 5, & 10 year plans for water and wastewater treatment and how will they be paid for.

Roger Cameron 5th District – Thankful that Chamber withdrew their funding request. Encouraged the County Commission to be a County Commission and not a Home Owners Association, request that Commissioners work to help citizens who may be in some type of codes violation rather than beating them down.

EXECUTIVE SESSION

The Courtroom was cleared at this time for an executive session with Attorney Doug Drinnon. Attorney Drinnon provided information to Commissioners and Commissioners asked questions of him, no business was discussed between

Commissioners, and no business was voted upon during this session. At the completion of the session the courtroom was reopened to the public.

HONORARY PROCLAMATIONS & COURTESY RESOLUTIONS:

Resolution 2026-40 – A Resolution to honor Janet Norton for her four years of service as County Commissioner of District 1.

Resolution 2026-41 – A Resolution to honor Joe Coleman for his four years of service as County Commissioner of District 2 and Chaplain of County Commission.

Resolution 2026-42 – A Resolution to honor Jimmy Dale Patterson for his eight years of service as County Commissioner of District 2.

Resolution 2026-43 – A Resolution to honor Austin Brooks for his four years of service as County Commissioner of District 3.

Resolution 2026-44 – A Resolution to honor Paul Lowe for his eight years of service as County Commissioner of District 3.

Resolution 2026-45 – A Resolution to honor John Johnson for his four years of service as County Commissioner of District 4.

Resolution 2026-46 – A Resolution to honor Tim “Pop” Seals for his twelve years of service as County Commissioner of District 5.

Resolution 2026-47 – A Resolution to honor Rob Blevins for his sixteen years of service as County Commissioner of District 6.

Resolution 2026-48 – A Resolution to honor Randy Bales for his twelve years of service as County Commissioner of District 7.

Resolution 2026-49 – A Resolution to honor Hilda “Heidi” Thomas for her eight years of service as County Commissioner of District 10.

Resolution 2026-50 – A Resolution to honor Mark Potts for his eight years of service as County Mayor of Jefferson County.

Commissioner Solomon moved the above Resolutions for consideration; Commissioner Walker provided a second. A Roll Call vote was taken 21-0 (in favor: all present) and the Honorary Resolutions were **approved**.

Resolution 2026-52 – A Resolution to honor Noah Mathews for Heroic and Meritorious Action. Commissioner Solomon moved **Resolution 2026-52** for approval, Commissioner Coleman provided a second. A Roll Call vote was taken 21-0 (in favor: all present) and **Resolution 2026-52** was **approved**.

APPROVAL & CORRECTIONS OF THE AGENDA:

Chairman Carmichael requested to add Resolution 2026-53 to the heel of the agenda. On a voice vote without objection, Resolution 2026-53 was added to the heel of the agenda. Chairman Carmichael requested to add three additional notaries to the agenda that was delivered to commissioners prior to the meeting by the clerk. On a voice vote without objection and Commissioner Loy’s abstention, these additional names were added to the agenda. Without objection the agenda was approved as amended.

ELECTION OF OFFICERS

Chairman – Commissioner Coleman nominated Commissioner Carmicheal; Commissioner Reed nominated Commissioner Snodgrass. Hearing no further nominations Commissioner Solomon moved that nominations cease. A Roll Call vote was taken for the position of Chairman and Commissioner Carmichael was **elected** Chairman 14-7.

(Carmichael: Huffaker, Leja, Moore, Byrd, Solomon, Underwood, Bruner, Bales, Loy, Coleman, Henry, Carmichael, Walker, and Kilgore; Snodgrass: Knierim, Leckie, T. Reed, Snodgrass, Lance, Parker, and M. Reed).

Chairman Pro Tempore – Commissioner Henry nominated Commissioner Huffaker; Commissioner Lance nominated Commissioner Snodgrass. Commissioner Snodgrass respectfully declined the nomination. Hearing no further nominations, Commissioner Solomon moved that nominations cease. On a voice vote 20-1 (Commissioner M. Reed opposed), Commissioner Huffaker was **elected** Chairman Pro Tempore.

Chaplain – Commissioner Solomon nominated Commissioner Kilgore, Commissioner Snodgrass nominated Commissioner Parker. Hearing no further nominations a Roll Call vote was taken for the position of Chaplain and Commissioner Kilgore was **elected** Chaplain 12-9.

(Kilgore: Huffaker, Leja, Moore, Solomon, Underwood, Bruner, Bales, Coleman, Henry, Carmichael, Walker, and Kilgore; Parker: Knierim, Leckie, T. Reed, Snodgrass, Byrd, Lance, Parker, Loy, and M. Reed).

Parliamentarian – Commissioner Underwood nominated Commissioner Leja to serve as Parliamentarian, Commissioner Henry nominated Commissioner Loy, Commissioner T. Reed nominated Commissioner Snodgrass who respectfully declined. Hearing no further nominations, a Roll Call vote was taken for the position of Parliamentarian and Commissioner Loy was **elected** Parliamentarian 2-19.

(Leja: Underwood and Loy; Loy: Huffaker, Leja, Knierim, Moore, Leckie, T. Reed, Snodgrass, Byrd, Lance, Solomon, Bruner, Parker, Bales, Coleman, Henry, Carmichael, Walker, Kilgore, and M. Reed.)

CONSENT AGENDA

RESOLUTION 2026-34 – A Resolution declaring as surplus and to authorize the Jefferson City Public Library to surplus and dispose of said equipment.

RESOLUTION 2026-38 – A Resolution declaring as surplus and to authorize the Jefferson County Sanitation Department to surplus and auction or destroy said equipment.

RESOLUTION 2026-51 – A Resolution declaring as surplus and to authorize the Parrott Wood Memorial Library of Jefferson County to surplus and donate or dispose of said equipment.

The consent agenda was moved for approval by Commissioner Coleman, a second was provided by Commissioner Snodgrass. A Roll Call vote was taken 21-0 (in favor: all present) and the consent agenda was **approved**.

APPROVAL OF THE MINUTES:

Commissioner Solomon moved to approve the minutes of the Jefferson County Board of Commissioners, July 20, 2026: Regular Monthly Session, seconded by Commissioner Byrd. A Roll Call vote was taken 20-0-1 (in favor: all present except Commissioner Underwoods abstention), and the minutes were **approved**.

APPROVAL OF NOTARIES & BONDS:

Commissioner Solomon moved to approve the list of notaries and as presented, Commissioner Reed seconded the motion. A Roll Call vote was taken 20-0-1 (in favor: all present except Commissioner Loy's Abstention) 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.

Mackenna P. Loy
Jeanette Luciano

Wendell Humphreys
Ashley M. Reynolds

Teresa Ellen Barnard
Halee Gibson

Madison Alicia Arthur

NOMINATING COMMITTEE/ELECTION OF COMMITTEES, BOARDS, & COMMISSIONS

Commissioner Leja stated that in review of the Commission's rules and official setting of the Nominating and Budget should be done at this time. She moved the following members be approved:

- A. Budget Committee: Aaron Loy, Rick Moore, Brett Kilgore, Katy Huffaker, Jim Snodgrass, Jim Lance, Sammy Solomon, Mike Parker, W. D. Henry, and A. J. Walker
- B. Nominating Committee: Jeff Underwood, Jimmy Carmichael, Jan Leja, Craig Knierim, Taylor Reed, Greg Byrd, Robert Bruner, Jason Bales, Ronny Coleman, and Marcus Reed.

Commissioner Leja moved these members to officially set the above listed committees, Commissioners Bruner & Knierim provided a second. A Roll Call vote was taken 21-0 (in favor: all present) and the above listed committees were **approved**. Commissioner Leja stated that she had heard from several members of the nominating committee who were not aware they were on that committee for the meeting last week therefore she would not be making a recommendation this week and in a spirit of transparency the original nominees would be reviewed at the next scheduled meeting on October 13th at 6:00 PM by the full nominating committee.

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

- A. Mayor Randy Bales
 - 1. County Commission Contact List (for information only)
 - 2. Mayoral Appointments for confirmation
 - a. E-911 Board: Brian Williams, Lee Turner, Jeff Coffey, & Rodney Satterfield
 - b. EMS Board: Sammy Solomon & Roger Mynatt
 - c. Ethics Board: Robert Bruner, Jason Bales, James Lance, & Taylor Reed
 - d. Jefferson County Health Care Foundation Board: John Ballinger
 - e. Nursing Home Board: Murrell Jarnigan, Linda Franklin, & Carolyn Voiles
 - f. Opioid Task Force: Jeff Underwood, & Aaron Loy
 - g. Regional Planning Commission: Jeff Underwood, Jim Carmichael, & Chad Ballinger
 - h. Sanitation Commission: Jonathan Mixon

The above-named appointments were moved for confirmation by Commissioner Solomon, seconded by Commissioner Henry. A Roll Call vote was taken 19-2 (in favor: Huffaker, Leja, Knierim, Moore, Leckie, T. Reed, Byrd, Lance, Solomon, Underwood, Bruner, Bales, Loy, Coleman, Henry, Carmichael, Walker, Kilgore, and M. Reed) and the above-listed appointees were **confirmed**.

- B. Chairman's Comments – Jimmy Carmichael: None.
- C. County Attorney – Doug Drinnon: No Report.
- D. County Clerk – Frank Herndon: County Clerk Herndon request the approval to move \$200 from his Clerk Fee account to Cash on Hand to recover a \$200 loss from the receipt of two counterfeit \$100 bills. Commissioner Coleman moved to approve this request, Commissioner Henry provided a second. A Roll Call vote was taken 21-0 (in favor: all present) and the request was **approved**.
- E. Sheriff Jeff Coffey: 2025-2026 Annual Financial Report: Presented and Filed.
- F. Trustee Jennifer Hall
 - 1. July 2026 Financial Summary: Presented and Filed.
 - 2. August 2026 Financial Summary: Presented and Filed.

- G. Finance Director, Jessica Elder
 - 1. June 2026 Financials: Presented.
 - 2. July 2026 Financials: Presented.
 - 3. TN Comptroller FY 26/27 Budget Approval Letter: Presented and Filed.
 - 4. FY 2025/2026 Financial Update: Verbal report presented at work session.
 - 5. 2025 Wheel Tax Revenue and Spending Analysis: Presented and Filed.
- H. Parrott-Wood Memorial Library – Director Donna Phillips: September 2026 Director’s Report presented and filed.
- I. Department of Education – Dr. Tommy Arnold: The below listed items were presented to the commission for informational purposes only.
- J. 2026-150, Transportation Surplus: Presented and Filed.
- K. 2026-151, Student Nutrition Surplus: Presented and Filed.
- L. 2026-152, Technology Surplus: Presented and Filed.

REPORTS OF COMMITTEES, BOARDS, & COMMISSIONS:

- A. Budget Committee – Chairwoman Katy Huffaker
 - 1. County Amendments
 - a. General Fund 101 – Amendment #2 Items 1-22: **Approved** with a Roll Call vote 21-0 (in favor: all present).
 - b. Highway Fund 131 – Amendment #1 Items 1-4: **Approved** with a Roll Call vote 21-0 (in favor: all present).
 - c. Capital Fund 171 – Amendment #2 Items 1-5: **Approved** with a Roll Call vote 21-0 (in favor: all present).
 - d. Landfill Fund 207 – Amendment #1 Item 1: **Approved** with a Roll Call vote 21-0 (in favor: all present).
 - 2. School Amendments
 - a. General Purpose Fund 141 – Amendment #1 Items 1-4: **Approved** with a Roll Call vote 21-0 (in favor: all present).
 - b. General Purpose Fund 141 – Amendment #2 Item 1: **Approved** with a Roll Call vote 21-0 (in favor: all present).
 - c. Federal Fund 142 – Amendment #1 Items 1-10: **Approved** with a Roll Call vote 21-0 (in favor: all present).
 - d. Capital Projects Fund 177 – Amendment #1 Item 1: **Approved** with a Roll Call vote 21-0 (in favor: all present).
 - 3. Jefferson County Chamber of Commerce Funding Request: Chairman Carmichael stated that the funding request had been requested to be removed from the agenda by the Chamber of Commerce Executive Director. Commissioner Underwood stated that this was not removed from the agenda during the approval and corrections of the agenda, therefore the Commission should take action on it during the meeting. During discussion, Commissioner Underwood made a motion to vote on the matter, discussion continued without a second to the motion. In discussion, Commissioner Leja called a point of order that this item should not be on the agenda because the Chamber of Commerce requested to pull the item from the agenda. As discussion continued, Commissioner Kilgore made a motion to vote on the item. When confirming the intent of the motion Commissioner Kilgore was asked if he was moving to approve or deny the funding and he stated that he wanted the commission to vote on it. Commissioner Loy

spoke up and made a motion to deny the funding and at such time Commissioner Kilgore consented to that motion and relinquished his motion. Commissioner Underwood provided a second to the motion. Commissioner M. Reed moved to amend the motion to state that we accept the fact that we made a mistake by not removing this item in approval and corrections to the agenda and we remove it from the agenda at this time without action at the Chamber of Commerce's request. Commissioner Knierim seconded the motion. Commissioner Leja called a point of order because the amendment completely changed the original motion. Commissioner Loy then rescinded his motion, and Commissioner M. Reed restated his now standing motion on the floor rather than an amendment to strike this item from the agenda without action. Commissioner Knierim consented to this motion on the floor and requested his second stand. After further discussion, a Roll Call vote was held 21-0 (in favor: all present) and the Chamber of Commerce funding was **struck** from the agenda with no action.

4. FY 26/27 Attorney Invoices (presented for information only)
5. Policy 5.1 Public Records Policy Update: Moved for approval by Commissioner Solomon, seconded by Commissioner Byrd. **Approved** on a Roll Call vote 21-0 (in favor: all present).

OLD BUSINESS:

None.

NEW BUSINESS:

- A. **Resolution 2026-35**, A Resolution recommending the General Assembly of the State of Tennessee protect private property rights by making or amending law to limit the power of eminent domain relative to data centers. **Resolution 2026-35** was moved for approval by Commissioner Coleman, seconded by Commissioner Byrd. A Roll Call vote was taken 21-0 (in favor: all present) and **Resolution 2026-35** was **approved**.
- B. **Resolution 2026-37**, Resolution to record and make publicly available all Jefferson County Commission Work Sessions and Voting Meetings. A motion to approve **Resolution 2026-37** was provided by Commissioner Reed, seconded by Commissioner Knierim. A Roll Call vote was taken 21-0 (in favor: all present) and **Resolution 2026-37** was **approved**.
- C. **Ad Hoc Committee**, Commissioner Bruner moved that the commission set an Ad Hoc Committee to review the rules and procedures for updates. He recommended a committee of one member from each district. Commissioner Henry provided a second. Commissioner Reed moved to amend the motion to send this to the nominating committee to address these rules and procedures review. Commissioners Bruner and Henry accepted this amendment to allow the nominating committee to complete this task and report back to full commission. A Roll Call vote was held 21-0 (in favor: all present) and the task of reviewing the rules and procedures for needed changes was **assigned** to the nominating committee.
- D. **VSO and the County Commissioner's Role**, Commissioner Parker proposed the following motion:
"I move that the Jefferson County Commission request a formal written legal opinion from the County Attorney regarding the authority, oversight, supervision, and chain of command of the Jefferson County Veterans Service Office.
The written opinion shall identify the respective authority and responsibilities of the County Commissioner, County Mayor, Veterans Service Officer, and any other county official or supervisor with respect to the office.

The opinion shall specifically distinguish the County Commission’s legislative and statutory responsibilities from responsibility for the day-to-day supervision and administration of the Veterans Service Office.

The opinion shall address who possesses authority concerning employee direction, work schedules, leave, performance evaluations, personnel-policy compliance, workplace complaints, disciplinary matters, assignment of duties, and routine operational decisions.

The opinion shall further address whether the County Commission collectively, an individual commissioner, or a Commission committee possesses legal authority to directly supervise the day-to-day activities of the Veterans Service Officer or employees of the Veterans Service Office.

The opinion shall consider Tennessee Code Annotated §58-3-109 through §58-3-111, applicable provisions of Title 5, relevant Tennessee Attorney General opinions, CTAS guidance concerning the separation of legislative and executive responsibilities in county government, Jefferson County personnel policies, applicable private acts and resolutions, and the existing job descriptions governing the Veterans Service Office.

The opinion shall also explain what action, if any, is required by this Commission to establish a clear and lawful chain of command and a designated day-to-day supervisor for the Veterans Service Office.

I further move that this written opinion be provided to every member of the Jefferson County Commission and filed with the County Clerk before the Commission takes action establishing or changing the day-to-day supervisory structure of the Veterans Service Office.”

Commissioner Knierim provided a second. During discussion, Commissioner Huffaker provided a motion to postpone the action until the October meeting and Commissioner Loy provided a second. A Roll Call vote was taken 20-1 (in favor: Huffaker, Leja, Moore, Leckie, T. Reed, Snodgrass, Byrd, Lance, Solomon, Underwood, Bruner, Parker, Bales, Loy, Coleman, Henry, Carmichael, Walker, Kilgore, and M. Reed) and the motion to postpone was **approved**.

- E. **Resolution 2026-53** – A Resolution declaring as surplus and to authorize the Emergency Medical Services of Jefferson County to surplus and transfer said equipment. A motion to approve was provided by Commissioner Solomon, seconded by Commissioner Parker. A Roll Call vote was taken 21-0 (in favor: all present) and **Resolution 2026-53** was **approved**.

Hearing no further business before the commission and with no objections voiced, on a motion by Commission Solomon, seconded by Commissioner Henry, Chairman Carmichael **adjourned** the meeting at 9:30 PM.

County Commission Chair, James E. Carmichael

County Clerk, Frank C. Herndon

JEFFERSON COUNTY CLERK
NOTARY - EXPIRATION REPORT
10/31/2026 - 02/01/2027

NAME	EXPIRATION	HOME ADDRESS	HOME PHONE	EMPLOYER	BUSINESS ADDRESS	BUSINESS PHONE
1. DAVID ROSS	12/7/2026	154 MOUNT HOREB RD JEFFERSON CITY TN 377603924	423-930-0466	APPALACHIAN NOTARY SERVICES	154 MOUNT HOREB RD JEFFERSON CITY TN 377603924	--
2. CHELSEY SHERWOOD	11/7/2026	2103 CAROLYN DR JEFFERSON CITY TN 37760	904-831-2126			
3. JEREMY P. WILLIAMS	12/7/2026	1508 GOLF COURSE RD NEWPORT TN 37821	865-654-9110	TENNESSEE STATE BANK	106 W. BROADWAY BLVD JEFFERSON CITY TN 37760	865-262-1245
4. ELLA FAYE ROMINE	11/7/2026	212 EAST MEETING STREET DANDRIDGE TN 37725	865-397-3630	M & M EXCAVATING, INC.	601 EAST MEETING DANDRIDGE TN 37725	865-397-2191
5. JEANNE M JONES	11/7/2026	3864 CATEWRIGHT KODAK TN 37764	865-680-5371	SUMMIT MEDICAL GROUP	380 W BROADWAY BLVD JEFFERSON CITY TN 37760	865-475-4742
6. STEPHANIE ANN CARTER CARTER	11/7/2026	1970 REDBIRD STREET MORRISTOWN TN 37814	423-273-1256	SS POWERSPORTS	208 EAST OLD ANDREW JOHNSON HW JEFFERSON CITY TN 37760	865-475-6294
7. BRITTNEY DANIELLE CROSS	12/7/2026	3346 OLD AIRPORT RD WHITE PINE TN 378903920	423-231-5505	SELF	3346 OLD AIRPORT RD WHITE PINE TN 378903920	--
8. KIANA EIN	12/7/2026	1012 TOM BREEDEN RD JEFFERSON CITY TN 37760	609-579-7265	1012 TOM BREEDEN RD	1012 TOM BREEDEN RD JEFFERSON CITY TN 37760	--
9. PAIGE PHILLIPS	11/29/2026	2348 W ANDREW JOHNSON HWY SUIT MORRISTOWN TN 378814	828-260-8616	PRO TEAM AUCTION CO	1715 GARDEN VILLAGE DR WHITE PINE TN 37890	865-674-7002
10. BERNADELLE L MOONEY	12/7/2026	PO BOX 460 NEW MARKET TN 37820	865.556.6422	EMMANUEL BAPTIST CHURCH	PO BOX 665 JEFFERSON CITY TN 37760	865.556.6422
11. TRINITY THOMPSON	12/7/2026	502 HAYNES RD DANDRIDGE TN 37725	865-418-6958	LUTTRELL STAFFING GROUP	708 E MEETING ST DANDRIDGE TN 37725	865-397-5607
12. DEBORAH RACHAEL ALAIMO	12/7/2026	409 SUNRISE RIDGE DR JEFFERSON CITY TN 377603895	865-309-1306	BUCKNER PLUMBING	4413 CENTRAL AVENUE PIKE KNOXVILLE TN 379124003	865-237-9646
13. A BALDWIN	12/7/2026	858 ISABELL DR DANDRIDGE TN 37725	865-765-8999	RESTHAVEN MEMORIAL GARDENS	PO BOX 654 NEWPORT TN 37822	865-509-3263

JEFFERSON COUNTY CLERK
NOTARY - EXPIRATION REPORT
10/31/2026 - 02/01/2027

NAME	EXPIRATION	HOME ADDRESS	HOME PHONE	EMPLOYER	BUSINESS ADDRESS	BUSINESS PHONE
14. COY CLARK	1/25/2027	484 JOE REED RD BYBEE TN 37713	864.425.2404	WESTCARE FOUNDATION	207 W MAIN ST DANDRIDGE TN 37725	865.410.9823
15. KAYLA G BARNARD	1/25/2027	849 PRATT RD TALBOTT TN 37877	423-736-4689	WEST CARE FOUNDATION	207 W MAIN ST DANDRIDGE TN 37725	865-469-9248
16. KAYLA E SWITZER	1/25/2027	2304 HICKLE RD NEW MARKET TN 37820	865-850-1610	WESTCARE FOUNDATION	207 W MAIN ST DANDRIDGE TN 37725	8659409903
17. LARRY ALLEN RIDDLE	1/10/2027	656 OXFORD RD JEFFERSON CITY TN 377604613	865-696-2652	TENNESSEE LOTTERY	26 CENTURY BLVD NASHVILLE TN 372143685	--
18. JILL TALLEY	1/25/2027	1211 GAY ST DANDRIDGE TN 37725	865.368.5029	SELF	211 GAY ST DANDRIDGE TN 37725	865.397.0333
19. KAYLA DEARING	1/25/2027	4045 FRANK RD MORRISTOWN TN 37814	423.353.2673	CASH EXPRESS	866 HWY 92S DANDRIDGE TN 37725	865.397.4550
20. JOY FRASER	1/25/2027	506 LYDIA DR NEW MARKET TN 37820	865-924-7858	SUMMIT MEDICAL GROUP	380 W BROADWAY BLVD JEFFERSON CITY TN 37760	865-475-4742
21. RACHEL GREEN	1/25/2027	573 DOGWOOD LANE TALBOTT TN 37877	865-237-5579	SUMMIT MEDICAL GROUP	380 W BROADWAY BLVD JEFFERSON CITY TN 37760	865-475-4742
22. BONNIE LYN HARRISON	1/25/2027	320 ROLLING MEADOWS DR NEW MARKET TN 378205269	865-556-7166	PENSKE TRUCK LEASING	225 HEISKELL AVE KNOXVILLE TN 379175143	865-292-0401
23. LACY NUNNALLY	1/25/2027	1836 BROOKLINE CT JEFFERSON CITY TN 37760	865-352-9975	SELF	1836 BROOKLINE CT JEFFERSON CITY TN 37760	865-352-9975
24. BARBARA MOORE	1/10/2027	2117 NEEDHAM LN KNOXVILLE TN 37912	865.742.1316	FIRST PEOPLES BANK	206 W BROADWAY BLVD JEFFERSON CITY TN 37760	865.584.4877
25. FELICIA HURST	1/25/2027	1411 KIMBERLIN HEIGHTS KNOXVILLE TN 37920	865-584-4877	FIRST PEOPLES BANK	206 W BROADWAY BLVD JEFFERSON CITY TN 37760	
26. REBECCA THOMAS	1/10/2027	148 MONROE HOLLOW RD POWDER SPRINGS TN 37848	865.250.3218	FIRST PEOPLES BANK	206 W BROADWAY BLVD JEFFERSON CITY TN 37760	865.471.3150
27. DAWN PATTERSON	1/10/2027	1031 WILLOW OAKS CIRCLE DANDRIDGE TN 37725	618.615.5424	RAINWATER, DRINNON & CHURCHWELL	PO BOX 1760 DANDRIDGE TN 37725	865.397.3939
28. JONATHAN STEWART	1/25/2027	3260 WILLIS ST WHITE PINE TN 37890	865.283.1843	WHITE PINE NOTARY SERVICE	3260 WILLIS ST WHITE PINE TN 37890	865.283.1843

JEFFERSON COUNTY CLERK
NOTARY - EXPIRATION REPORT
10/31/2026 - 02/01/2027

NAME	EXPIRATION	HOME ADDRESS	HOME PHONE	EMPLOYER	BUSINESS ADDRESS	BUSINESS PHONE
29. FREIDA MILLER	1/10/2027	720 W RHOTEN ST JEFFERSON CITY TN 37760	865.385.5187			
30. PAULA BERRY-ARMOUR	1/10/2027	1226 SANDSTONE LN DANDRIDGE TN 37725	865.388.3631	CHEROKEE HEALTH SYSTEMS	1923 SULPHUR SPRINGS RD MORRISTOWN TN 37813	423.317.9344
31. JERRY LANDON BOGGS	1/10/2027	1000 HARRISON FERRY RD WHITE PINE TN 37890	423-258-5069	DOLLYWOOD	1000 HARRISON FERRY RD WHITE PINE TN 37890	--
32. CAROL BRODEREK	1/25/2027	2072 PARADISE HILLS RD DANDRIDGE TN 377257001	732-740-2187	NA	2072 PARADISE HILLS RD DANDRIDGE TN 37725	--
33. JULIANNE MARTIN	1/10/2027	712 COMER CIRCLE DANDRIDGE TN 37725	865.397.7189	FARMERS MUTUAL INSURANCE CO OF	PO BOX 605 DANDRIDGE TN 37725	865.397.3161
34. TRACI GREENE	1/25/2027	951 DALTON RD NEW MARKET TN 378205322	865-740-3503	E. LUKE GREENE CO. INC.	4807 DOUGLAS DAM RD STRAWBERRY PLAINS TN 378711640	865-933-5902
35. KATHLEEN M. BERNARD	1/10/2027	2418 RIDDLE RD NEW MARKET TN 378204849	865-250-8308	E. LUKE GREENE CO. INC.	4807 DOUGLAS DAM RD STRAWBERRY PLAINS TN 378711640	865-933-5902
36. JILL C GREGG	1/25/2027	2135 TED MOORE RD DANDRIDGE TN 377256723	828-779-4305	J & B TRANSPORT	2135 TED MOORE RD DANDRIDGE TN 377256723	828-779-4305
37. MATTHEW EDWARD MILLER	1/25/2027	4456 HOLLY TREE LANE MORRISTOWN TN 37814	865-475-8339	MATT E MILLER	859 EAST HWY 11E JEFFERSON CITY TN 37760	865-475-8339
38. JULIE NORTH	1/25/2027	604 E ELMWOOD ST JEFFERSON CITY TN 37760	423-277-0292	ON TRAC, INC.	800 SOUTH GAY ST SUITE 2350 KNOXVILLE TN 37901	423-277-0292

CERTIFICATE OF ELECTION OF NOTARIES PUBLIC

BATCH # PENDING

**AS A CLERK OF THE COUNTY OF JEFFERSON, TENNESSEE I HEREBY CERTIFY TO
THE SECRETARY OF STATE THAT THE FOLLOWING WERE ELECTED TO THE OFFICE OF
NOTARY PUBLIC DURING THE OCTOBER 19, 2026 MEETING OF THE GOVERNING BODY:**

NAME	HOME ADDRESS	HOME PHONE	BUSINESS ADDRESS	BUSINESS PHONE	SURETY
1. GARRETT PATRICK ARTHUR	2316 CARMICHAEL ROAD WHITE PINE TN 37890	715-661-3413	1623 ROBERT C JACKSON DRIVE MARYVILLE TN 37801	865-964-0595	
2. ERNEST A DONLEY	1134 RIDGE ST WHITE PINE TN 37890	865-824-6347	2959 PEACOCK LN DANDRIDGE TN 37725	423-721-7070	
3. GAVIN D WYATT	508 CANNON RD JEFFERSON CITY TN 377604310	865-719-0923	508 CANNON RD JEFFERSON CITY TN 377604310	--	



SIGNATURE

CLERK OF THE COUNTY OF JEFFERSON, TENNESSEE

DATE

County Commission

1. Urban Growth Board – Chris Perryman to replace David Rivers
2. Nursing Home Board – Greg Byrd to replace Tim Seals
3. Ethics Committee – Joe Patterson to be reappointed

Personnel Committee considerations:

- a. Full-time HR position
- b. Full-time Zoning Officer position

Strategic Infrastructure & Long-Range Planning Committee

Mission Statement:

The Strategic Infrastructure & Long-Range Planning Committee works to support Jefferson County's long-term infrastructure needs through collaboration, communication, and coordinated planning with utility providers, municipalities, transportation agencies, and other relevant partners. The Committee will help identify infrastructure needs, evaluate future service demands, promote public safety and emergency preparedness, and explore funding opportunities to support responsible growth and reliable essential services throughout Jefferson County.

Purpose:

- Strengthen partnerships among Jefferson County, its municipalities, utility providers, transportation agencies, and other relevant organizations.
- Improve communication and coordination regarding current infrastructure needs, planned improvements, and shared priorities throughout Jefferson County.
- Identify infrastructure needs and challenges related to public safety, emergency preparedness, system reliability, and long-term community needs.
- Discuss future growth and service demands, including water, sewer, utilities, and transportation access in developing growth areas and along major corridors.
- Support responsible growth and economic development by identifying infrastructure opportunities and potential challenges that may affect communities and businesses.
- Explore potential funding opportunities and partnerships, including state and federal grants, intergovernmental cooperation, and long-range capital planning.
- Develop recommendations for the County Mayor, County Commission, other county boards, municipalities, and relevant agencies when further study, coordination, or formal action may be warranted.

Role of the County Mayor:

The County Mayor will establish the Committee, appoint county representatives, and invite municipalities, utility providers, transportation agencies, and other relevant organizations to designate representatives to participate. The County Mayor will help guide discussions, encourage collaboration, and support coordinated long-range infrastructure planning throughout Jefferson County.

The Committee will serve in an advisory capacity, identifying infrastructure needs and developing recommendations for consideration by the County Mayor, County Commission, other county boards, municipalities, and relevant agencies. The Committee will have no independent authority to make official decisions, approve projects, authorize expenditures, or direct other county departments or participating organizations.

CTAS Website – Duties – County Mayor

The county mayor appoints members of county boards and commissions and appoints department heads unless, as is frequently the case, the law specifically provides otherwise; these appointees are subject to confirmation by the county commission. T.C.A. § 5-6-106(c). Unless there is a conflict of interest or other prohibition, the county mayor is free to appoint a member of the county legislative body in exercising the appointment power, although the appointee should not vote on the confirmation. Op. Tenn. Att’y Gen. U94-004 (January 4, 1994). Approval of an appointee requires a commission majority; if the county commission does not approve an appointment, the county mayor must make another appointment that will also be required to be approved by the county commission.

Tennessee Code Annotated § 5-6-106(c)

Except as otherwise provided by general law, or special or private act, the county mayor shall appoint members of county boards and commissions and county department heads. Such appointees shall be subject to confirmation by the county legislative body, and in so doing, the legislative body may express its views fully and freely and shall vote for or against confirmation. The legislative body shall not seek or interview such prospective employees prior to their appointment by the county mayor. Such appointment and confirmation are not applicable to employees appointed by other elected county officials.

Sunshine law open meeting act

TCA § 8-44-102 (a) All meetings of any governing body are declared to be public meetings open to the public at all times, except as provided by the Constitution of Tennessee.

TCA § 8-44-102 (b) (1) "Governing Body" Means: (A) The members of a public body which consists of **two (2) or more members**, excluding a county mayor in accordance with § 5-6-106(b)(1)(B), with the **authority to make decisions for or recommendations to a public body on policy** or administration and also means a private nonprofit community organization eligible to receive funds from the community services block grant program under 42 U.S.C. §§ 9901 — 9926. Any governing body so defined by this section shall remain so defined, notwithstanding the fact that such governing body may have designated itself as a negotiation committee for collective bargaining purposes, and strategy sessions of a governing body under such circumstances shall be open to the public at all times;

Advertising:

TCA § 8-44-103 (a) Notice of Regular Meetings. Any such governmental body which holds a meeting previously scheduled by statute, ordinance, or resolution shall give adequate public notice of such meeting. **(b) Notice of Special Meetings.** Any such governmental body which holds a meeting not previously scheduled by statute, ordinance, or resolution, or for which notice is not already provided by law, shall give adequate public notice of such meeting.

"Adequate Public Notice" is not defined in law

Processes of seating committee:

1. Nominating Committee recommends committee membership and it is approved by the full commission.
2. Mayor appoints committee membership and it is confirmed by the full commission.

Calling meeting:

1. JCC Rule VI 5. 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.
2. JCC Rule VI 13. If for any reason a Committee Chair fails or refuses to call a meeting, the Chairman of the Board, or a majority of the committee membership may do so.

Minutes:

1. Minutes of the CLB are prepared by the Clerk as soon as possible after the meeting and a draft is submitted to the Commission for review. Once the meeting minutes are approved by the CLB they will be entered into the permanent record.
2. Committee minutes are maintained by an elected secretary or Committee Chairperson and shall be given to the County Clerk and included as an addendum to regular Commission minutes appropriate to the time frame. (If the clerk does not receive your minutes in a timely fashion they cannot be timely filed.

TCA reference in relation to remote attendance to County Commission Meetings

5-5-106. Attendance at meetings.

(a) Each member of a county legislative body must attend each and every session of the body, and be allowed to vote and draw pay for attendance.

(b)

(1) Notwithstanding subsection (a) and title 8, chapter 44, part 1, and upon the adoption of this subsection (b) by the county legislative body by a two-thirds ($\frac{2}{3}$) majority vote, a member of a county legislative body may participate in a scheduled commission meeting by electronic means, including, but not limited to, videoconferencing or other web-based media, but only for the following reasons:

(A) The commissioner is dealing with a family or medical emergency as determined by the county legislative body;

(B) The commissioner has been called into military service; or

(C) The commissioner is unable to attend in person due to inclement weather.

(2) A commissioner who is absent shall only participate in a meeting through electronic means if the commissioner can be visually identified by the chair.

(3) A county legislative body may opt out of electronic participation in accordance with this section in the same manner that the legislative body opts in under subdivision (b)(1).

(c) A county legislative body shall not conduct a commission meeting with electronic participation unless a quorum of commissioners is present at the physical location of the meeting. No more than twenty percent (20%) of the total membership of the legislative body, not to exceed three (3) members, may participate electronically.

(d) A commissioner shall not participate electronically in commission meetings more than two (2) times per year.

(e)

(1) All meetings of a legislative body conducted by electronic means under this section must remain open and accessible to the public by providing real-time, live audio or video access to the public.

(2) A clear audio or video recording of the meeting must be made available to the public as soon as practicable following the meeting, and in no event more than two (2) business days after the meeting.

(3) In the public notice required by § 8-44-103, the county legislative body shall provide information regarding how the public can obtain real-time, live access to, or a broadcast of, the meeting, and the legislative body is strongly urged to provide an agenda for the meeting in such notice.

(f) The county legislative body adopting this section shall develop a policy for conducting meetings with electronic participation.

(g) Subsections (b)-(g) are deleted on July 1, 2028.

SERVING WITH HONOR
Office of the
JEFFERSON COUNTY

CIRCUIT COURT



July - September 2026

Kevin Poe, Circuit Court Clerk

Chief Deputy, Shannon Taylor

%Based Collections

Circuit Court

July	\$1,703.75
August	\$2,560.00
September	\$2,635.73
	\$6,899.48

General Sessions Court

July	\$14,721.00
August	\$9,157.77
September	\$12,415.35
	\$36,294.12

Collection Totals

\$6,899.48	Circuit Total
\$36,294.12	Sessions Total
\$9,757.00	Reimbursement Total
\$52,950.60	

State Reimbursement

July	
August	\$9,757.00
September	
	\$9,757.00

If you have any questions about the information in the report, please feel free to contact me on my cell at 865-696-1024 or in the office at 865-471-6000, ext 2.

I appreciate your service to the county.

It is an honor to serve the citizens of Jefferson County along side you.

With Repsect,



Kevin Poe

Circuit Court Clerk

Jefferson County

JEFFERSON COUNTY CLERK
GENERAL LEDGER - FINANCIAL REPORT
YEAR FORMAT
FISCAL YEAR 2027 - PERIOD ENDING 09/30/2026

ACCT	DESCRIPTION	BEGINNING BALANCE	GENERAL	RECEIPTS	DISBURSEMENTS	COMMISSIONS	ENDING BALANCE
21000	CURRENT LIABILITIES						
	*** SUB-TOTAL ***	.00	.00	.00	.00	.00	.00
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 ***	.00	.00	.00	.00	.00	.00
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	.00	719,151.15	683,193.58	35,957.57	.00
23131	STATE SALES TAX - LOCAL	.00	.00	53,734.94	51,048.19	2,686.75	.00
23132	STATE SALES TAX - BOAT	.00	.00	113,035.44	107,383.67	5,651.77	.00
23133	LOCAL SALES TAX - BOAT	.00	.00	8,665.58	8,232.30	433.28	.00
23134	AUTO - STATE SINGLE ARTICLE	.00	.00	29,440.21	27,968.20	1,472.01	.00
23135	BOAT - STATE SINGLE ARTICLE	.00	.00	5,157.97	4,900.07	257.90	.00
23136	SALES TAX AUTO LOCAL SURCHARGE	.00	.00	.00	.00	.00	.00
23137	SALES TAX BOAT LOCAL SURCHARGE	.00	.00	.00	.00	.00	.00
23145	MFG HOME INSTALLATION PERMITS	.00	.00	999.00	999.00	.00	.00
23150	MARRIAGE LICENSE - STATE	.00	.00	1,320.00	1,254.00	66.00	.00
23151	STATE PREMARITAL TRAINING	.00	.00	4,200.00	4,200.00	.00	.00
23160	MVD STATE REG ORIGINALS	.00	.00	219,995.88	219,995.88	.00	.00
23163	EIVS NOTICE STATE	.00	.00	8,125.00	8,125.00	.00	.00
23165	MVD RENEWALS	.00	.00	445,492.08	445,492.08	.00	.00
23168	Electric Vehicle Fee	.00	.00	42,600.00	42,600.00	.00	.00
23169	TRANSPORT MOD E-H FEE	.00	.00	.00	.00	.00	.00
23170	MVD TITLE APPLICATION	.00	.00	36,203.50	36,203.50	.00	.00
23210	GAME & FISH	-873.46	-2.92	5,026.14	5,836.52	.00	-66.00
23300	NOTARY	-15.00	.00	164.00	160.00	.00	-19.00
23301	BIRTH CERTIFICATE DUE STATE	.00	.00	527.00	374.00	.00	-153.00
23405	GUN PERMIT - SAFETY	.00	.00	2,230.00	2,230.00	.00	.00
	*** SUB-TOTAL ***	-888.46	-2.92	1,696,067.89	1,650,195.99	46,525.28	-238.00
24000	DUE TO COUNTY TRUSTEE						
24110	BUSINESS TAX DUE COUNTY	.00	.00	.00	.00	.00	.00
24120	BEER TAX	.00	.00	68,931.45	65,484.88	3,446.57	.00
24130	WHEEL TAX	.00	.00	401,179.00	381,120.05	20,058.95	.00
24140	LITIGATION TAX	.00	.00	.00	.00	.00	.00
24142	LITIGATION TAX - COUNTY	.00	.00	.00	.00	.00	.00

JEFFERSON COUNTY CLERK
GENERAL LEDGER - FINANCIAL REPORT
YEAR FORMAT
FISCAL YEAR 2027 - PERIOD ENDING 09/30/2026

ACCT	DESCRIPTION	BEGINNING BALANCE	GENERAL	RECEIPTS	DISBURSEMENTS	COMMISSIONS	ENDING BALANCE
24143	LITIGATION TAX - JUVENILE	.00	.00	.00	.00	.00	.00
24150	PROBATE COURT	-4,218,331.65	11,476.95	120,000.40	125,332.59	.00	-4,201,522.51
24170	HOTEL, MOTEL TAX	.00	.00	302,869.09	287,725.64	15,143.45	.00
24210	MARRIAGE LICENSE - COUNTY	.00	.00	968.00	919.60	48.40	.00
24211	MARRIAGE-GENERAL FUND	.00	.00	440.00	418.00	22.00	.00
24220	BEER APPLICATION	.00	.00	.00	.00	.00	.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
24401	ARCHIVE AND RECORD MGMT	.00	.00	23,370.00	23,370.00	.00	.00
24490	OTHER COLLECTIONS-COUNTY	.00	.00	3,000.00	2,850.00	150.00	.00
24492	HELPING SCHOOLS	.00	.00	35.00	35.00	.00	.00
24496	BIRTH CERTIFICATE DUE COUNTY	.00	.00	403.00	286.00	.00	-117.00
	*** SUB-TOTAL ***	-4,218,331.65	11,476.95	921,195.94	887,541.76	38,869.37	-4,201,639.51
25000	DUE TO CITY						
25002	CHILD SUPPORT	.00	.00	.00	.00	.00	.00
25003	DHS-CHILD SUPPORT	.00	.00	.00	.00	.00	.00
25130	2025 WHEEL TAX	.00	.00	559,393.00	531,423.35	27,969.65	.00
	*** SUB-TOTAL ***	.00	.00	559,393.00	531,423.35	27,969.65	.00
26000	DUE TO LITIGANTS, HEIRS, & OTHERS						
26010	ML Specialty Certificate	.00	.00	.00	.00	.00	.00
26400	UNCLAIMED PROPERTY TRANSFER	.00	.00	.00	.00	.00	.00
26401	CREDIT CARD FEES - BIS	.00	.00	7,498.25	7,498.25	.00	.00
26405	CREDIT CARD - BANK	.00	.00	30,313.58	30,313.58	.00	.00
26915	MISCELLANEOUS	-35.00	668.47	1,457.32	773.85	.00	-50.00
26916	ORGAN DONOR	.00	.00	302.00	302.00	.00	.00
26917	PASSPORTS	.00	.00	.00	.00	.00	.00
26918	STATE TROOPER BLDG	.00	.00	1,800.00	1,800.00	.00	.00
26931	NOTICE TO CREDITORS	.00	.00	.00	.00	.00	.00
	*** SUB-TOTAL ***	-35.00	668.47	41,371.15	40,687.68	.00	-50.00
29900	FEE & COMMISSION ACCOUNT						
29890	PENNY ADJ ACCT	.00	.00	.00	.00	.00	.00
29900	CLERK'S FEE	.00	-6,734.41	149,647.81	269,693.77	-113,364.30	-52.75
29902	INTERST ACC - 1ST TENN	.00	.00	.00	.00	.00	.00
29903	INTEREST - FIRST BANK	.00	5,963.46	5,963.46	.00	.00	.00
29904	TWRA-CLERK FEE	.00	296.92	296.92	.00	.00	.00
29905	DRIVERS LICENSE CLERK FEE	.00	.00	.00	.00	.00	.00
29906	TITLES FOR EQUIPMENT	.00	.00	4,777.55	4,777.55	.00	.00
29910	COMPUTER CLERK FEES	.00	.00	1,068.00	1,068.00	.00	.00
29955	EIVS NOTICE COUNTY	.00	.00	2,860.00	2,860.00	.00	.00
29957	EARMARK TITLE LOCAL 3	.00	.00	12,975.00	12,975.00	.00	.00
29958	FINGERPRINT FEES	.00	.00	1,515.00	1,515.00	.00	.00

JEFFERSON COUNTY CLERK
GENERAL LEDGER - FINANCIAL REPORT
YEAR FORMAT
FISCAL YEAR 2027 - PERIOD ENDING 09/30/2026

ACCT	DESCRIPTION	BEGINNING BALANCE	GENERAL	RECEIPTS	DISBURSEMENTS	COMMISSIONS	ENDING BALANCE
	SUMMARY OF ASSETS:						
	CASH ON HAND	1,900.00					2,100.00
	FIRST TENN BANK	.00					.00
	FIRST PEOPLES BANK	.00					.00
	BANK - FIRST BANK	3,795,625.72					3,736,762.09
	BANK-DR LICENSE	.00					.00
	BANK-DHS CHILD SUPPORT	.00					.00
	BANK-TWRA	.00					.00
	RETURNED CHECKS	777.47					318.75
	CREDIT CARD	166,932.50					220,107.66
	INVESTMENTS	254,019.42					242,691.76
	TITLE GIFT VOUCHER	.00					.00
	RENEWAL GIFT VOUCHER	.00					.00
	*** TOTAL ***	4,219,255.11					4,201,980.26

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 BELEIF ACCURATELY REFLECTS TRANSACTIONS OF THIS OFFICE FOR THE PERIOD ENDING SEPTEMBER 30, 2026.

(Signature)

(Date)

(Title)

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

**JEFFERSON COUNTY HIGHWAY DEPARTMENT
WORK ACCOMPLISHED REPORT
JULY - SEPTEMBER 2026**

ROAD MAINTENANCE/WORK COMPLETED

90 Roads Patched (Potholes)
21 Signs Installed
24 Roads Ditched/Tiles Cleaned
12 Tile Permits (Driveway)

911 Calls

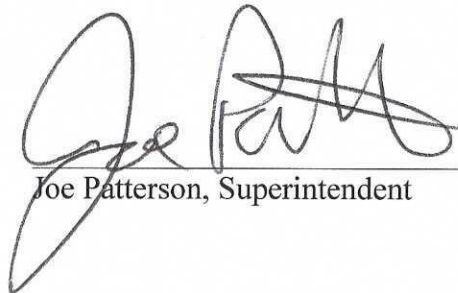
Mowing All County Maintained
Roads

ASPHALT/ROCK PRODUCED/SOLD

10,007 tons Rock Crushed
10,032 tons Asphalt Produced
200 Tons Board of Education Rock Purchased
307 Tons Dandridge Water Department rock
purchased
180 Tons Jefferson City Asphalt purchased
80 Tons Town of Dandridge Rock Purchased

ROADS PAVED:

**HOPKINS RD
KINGSWOOD RD
KNOLLING LOOP
HARDY RD (STATE AID)
MURPH RD**



Joe Patterson, Superintendent

Jefferson County , Tennessee
Office Of The Register Of Deeds
Financial Report
For The Period Of 07/01/2026 - 09/30/2026

Account Description	Beginning Balance	Adjustments	Receipts	Transfers In	Disbursements	Transfers Out	Commission Transfers	Ending Balance
MORTGAGE TAX	0.00	0.00	170385.44	0.00	166296.17	0.00	4089.27	0.00
CONVEYANCE TAX	0.00	0.00	564965.48	0.00	551406.33	0.00	13559.15	0.00
DP FEES	0.00	0.00	5676.00	0.00	5676.00	0.00	0.00	0.00
REGISTER'S FEES	0.00	0.00	1022.00	0.00	1022.00	0.00	0.00	0.00
RECORDING FEES	-4354.31	361.12	78848.67	0.00	98751.98	0.00	-17648.42	-1738.30
LATE FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MISCELLANEOUS FEES	0.00	0.00	1911.55	0.00	1911.55	0.00	0.00	0.00
REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OVER/SHORT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ESCROW	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CR/DB CARD FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTALS:	-4354.31	361.12	822809.14	0.00	825064.03	0.00	0.00	-1738.30
SUMMARY OF ASSETS:								
CASH ON HAND	500.00							500.00
CASH IN BANK	0.00							0.00
ACCOUNTS RECEIVABLE	3854.31							1238.30
TOTALS:	4354.31							1738.30

This report is submitted in accordance with requirements of Sections 5-8-505 and /or 67-5-1902, as amended, Tennessee Code Annotated, and to the best of my knowledge, information and belief accurately reflect transactions of this office for the period 07/01/2026 through 09/30/2026.

Register of Deeds Date

County Mayor Date

County Clerk Date



JEFFERSON COUNTY SHERIFF'S OFFICE

Jeff Coffey
Sheriff

FIRST QUARTER	2026/2027	JULY, AUG, SEPT 2026	
Category	July 2026	August 2026	September 2026
911 Calls for Service	2,827	2,622	2,512
Incident Totals/Arrest	247	211	227
Citations Issued	40	11	32
Civil Warrant Served	171	104	124
Accidents Worked	43	45	43
Total Offenses Worked	284	248	288
Total Miles Driven	109,173	103,412	95,953
Prisoner Transported	94	88	90
Prisoner Processed	202	180	158
Meals Furnished to Inmates	14,565	14,331	13,515
Population Peak	165	162	156
REVENUE			
Tennessee State Prisoner Board Bill	\$ 57,769.00	\$ 59,860.00	\$ 62,525.00
Jefferson County Criminal Warrants	\$ 2,852.44	\$ 2,225.60	\$ 3,696.19
Jefferson County Civil Warrants	\$ 2,553.84	\$ 2,589.22	\$ 5,199.35
Miscellaneous Revenue	\$ 1,594.67	\$ 2,377.41	\$ 2,543.83
Totals	\$ 64,769.95	\$ 67,052.23	\$ 73,964.37



JEFFERSON COUNTY SHERIFF'S OFFICE

Jeff Coffey
Sheriff

QUARTERLY REPORT			
FIRST QUARTER	2026/2027	JULY, AUG, SEPT. 2026	
Category	Total for Quarter	Monthly Average	Year to Date
Calls for Service	7,961	2,654	7,961
Arrest	685	228	685
Citations Issued	83	28	83
Civil Warrant Served	399	133	399
Accidents Worked	131	44	131
Total Offenses Worked	820	273	820
Total Miles Driven	308,538	102,846	308,538
Prisoner Transported	272	91	272
Prisoner Processed	540	180	540
Meals Furnished to Inmates	42,411	14,137	42,411
Population Peak	165	161	165
Tennessee State Prisoner Board Bill	\$180,154.00	\$60,051.33	\$180,154.00
Jefferson County Criminal Warrants	\$8,774.23	\$2,924.74	\$8,774.23
Jefferson County Civil Warrants	\$10,342.41	\$3,447.47	\$10,342.41
Miscellaneous Revenue	\$6,515.91	\$2,171.97	\$6,515.91
TOTALS	\$205,786.55	\$68,595.52	\$205,786.55
JULY, AUGUST, SEPTEMBER 2026			

Financial Summary

Jefferson County Trustee
Jennifer Boling Hall

Fiscal Year: FY 2027
Date Range: 9/1/2026 - 9/30/2026

Fund	Name	Starting Balance	Receipts	Disbursements	Transfer In	Transfer Out	Comm Adj	Commission	Ending Balance
101	GENERAL FUND	20,684,886.30	4,210,520.41	2,538,427.76	0.00	0.00	(145.66)	37,059.66	22,320,064.95
112	COURTHOUSE & JAIL MAINT	211,789.36	5,282.72	0.00	0.00	0.00	0.00	52.83	217,019.25
114	LAW LIBRARY	62,543.40	1,210.85	0.00	0.00	0.00	0.00	12.10	63,742.15
116	GARBAGE/SOLID WASTE	1,027,719.15	45,516.23	87,088.54	0.00	0.00	(21.46)	1,194.71	984,973.59
121	SPECIAL PURPOSE	217,068.41	621.72	0.00	0.00	0.00	0.00	0.00	217,690.13
122	DRUG CONTROL	61,828.11	8,821.61	287.50	0.00	0.00	0.00	88.21	70,274.01
127	AMERICAN RESCUE PLAN ACT	123,300.97	0.00	0.00	0.00	0.00	0.00	0.00	123,300.97
128	HOSPITAL LEASE	13,373,071.57	109,738.12	0.00	0.00	0.00	0.00	1,097.39	13,481,712.30
131	HIGHWAY/PUBLIC WORKS	7,941,631.25	313,159.12	710,008.69	0.00	0.00	(29.83)	4,060.43	7,540,751.08
141	GENERAL PURPOSE SCHOOL	21,531,203.57	6,539,994.29	5,773,528.45	0.00	0.00	(100.82)	21,149.98	22,276,620.25
142	SCHOOL FEDERAL PROJECTS	3,045,772.55	38,362.35	342,263.08	0.00	0.00	0.00	0.00	2,741,871.82
143	SCHOOLS FOOD SERVICE	2,840,896.74	506,503.92	490,260.63	0.00	0.00	0.00	0.00	2,857,140.03
151	GENERAL DEBT SERVICE	31,408,545.26	843,321.73	72,472.00	0.00	0.00	(15.45)	9,756.70	32,169,653.74
171	GENERAL CAPITAL PROJECTS	1,788,196.82	135,628.51	415,083.88	24,493.33	0.00	(6.43)	650.76	1,532,590.45
177	EDUCATION CAPITAL PROJECTS	26,394,403.11	24,423.11	595,945.47	0.00	0.00	0.00	244.23	25,822,636.52
207	SOLID WASTE DISPOSAL	3,628,459.43	78,867.48	116,848.65	0.00	0.00	0.00	640.56	3,589,837.70
264	JEFFERSON COUNTY BOE DENTAL INSU...	101,817.54	43,099.90	41,058.45	0.00	0.00	0.00	0.00	103,858.99
265	JEFFERSON COUNTY DENTAL INSURANC...	155,220.02	28,301.32	7,293.82	0.00	0.00	0.00	0.00	176,227.52
351	TRUST AND AGENCY	0.00	782,629.68	774,803.39	0.00	0.00	0.00	7,826.29	0.00
352	CITY OF DANDRIDGE	152.62	37,912.77	152.62	0.00	0.00	0.00	483.01	37,429.76
353	CITY OF BANEERRY	1,193.67	1,864.32	1,193.67	0.00	0.00	0.00	37.29	1,827.03
354	CITY OF NEW MARKET	745.48	4,379.67	745.48	0.00	0.00	(142.25)	229.84	4,292.08
920	SCHOOL DIRECT PAYROLL	0.00	3,151,781.79	3,151,781.79	0.00	0.00	0.00	0.00	0.00
921	OTHER DIRECT PAYROLL	0.00	1,295,652.05	1,295,652.05	0.00	0.00	0.00	0.00	0.00
22200	OVERFLOW	18.00	30.00	48.00	0.00	0.00	0.00	0.00	0.00
29900	FEE/COMMISSION	700.00	84,583.99	0.00	0.00	84,583.99	0.00	(84,583.99)	700.00
SECTION TOTALS		134,601,163.33	18,292,207.66	16,414,943.92	24,493.33	84,583.99	(461.90)	84,583.99	136,334,214.32

Financial Summary

Jefferson County Trustee
Jennifer Boling Hall

Fiscal Year: FY 2027
Date Range: 9/1/2026 - 9/30/2026

Property Tax Summary

CURRENT YEAR	659,913.00
PRIOR YEAR	(147,110.84)
BANKRUPTCY	0.00
INTEREST	12,817.05

Summary of Assets

	Starting	Debits	Credits	Ending
BANK ACCOUNTS	134,600,463.33	35,941,000.12(+)	(34,258,243.13)(-)	136,283,220.32
CASH	700.00	984,934.45(+)	(984,934.45)(-)	700.00
COUNTY TAX RELIEF	0.00	40,616.00(+)	(1,770.00)(-)	38,846.00
STATE TAX RELIEF	0.00	61,840.00(+)	(50,392.00)(-)	11,448.00
TOTAL	134,601,163.33	37,028,390.57	(35,295,339.58)	136,334,214.32

This report is submitted in accordance with requirements of section 5-8-505 and 67-5-1902 Tennessee Code, annotated and to the best of my knowledge and belief, accurately reflects transactions of this office September 01, 2026 through September 30, 2026.

Signature: _____

Cynthia A Sherry

Title: _____

Chief Deputy Trustee

October 06, 2026

Financial Summary

Jefferson County Trustee
Jennifer Boling Hall

Fiscal Year: FY 2027
Date Range: 7/1/2026 - 9/30/2026

QUARTERLY REPORT

Fund	Name	Starting Balance	Receipts	Disbursements	Transfer In	Transfer Out	Comm Adj	Commission	Ending Balance
101	GENERAL FUND	24,311,459.50	7,444,779.14	9,374,523.95	0.00	0.00	(580.29)	62,230.03	22,320,064.95
112	COURTHOUSE & JAIL MAINT	200,770.91	16,412.47	0.00	0.00	0.00	0.00	164.13	217,019.25
114	LAW LIBRARY	59,779.64	4,002.52	0.00	0.00	0.00	0.00	40.01	63,742.15
116	GARBAGE/SOLID WASTE	1,742,258.37	170,206.53	925,813.16	0.00	0.00	(83.80)	1,761.95	984,973.59
121	SPECIAL PURPOSE	215,789.18	1,900.95	0.00	0.00	0.00	0.00	0.00	217,690.13
122	DRUG CONTROL	60,074.18	10,914.89	605.90	0.00	0.00	0.00	109.16	70,274.01
127	AMERICAN RESCUE PLAN ACT	123,300.97	0.00	0.00	0.00	0.00	0.00	0.00	123,300.97
128	HOSPITAL LEASE	13,154,936.28	330,076.81	0.00	0.00	0.00	0.00	3,300.79	13,481,712.30
131	HIGHWAY/PUBLIC WORKS	8,818,085.38	869,821.31	2,137,522.18	0.00	0.00	(110.89)	9,744.32	7,540,751.08
141	GENERAL PURPOSE SCHOOL	20,987,689.18	16,299,482.62	14,961,826.34	0.00	0.00	(393.84)	49,119.05	22,276,620.25
142	SCHOOL FEDERAL PROJECTS	2,526,736.22	889,169.87	674,034.27	0.00	0.00	0.00	0.00	2,741,871.82
143	SCHOOLS FOOD SERVICE	3,274,782.15	631,919.58	1,049,561.70	0.00	0.00	0.00	0.00	2,857,140.03
151	GENERAL DEBT SERVICE	29,778,682.65	2,647,647.73	228,504.74	0.00	0.00	(71.55)	28,243.45	32,169,653.74
171	GENERAL CAPITAL PROJECTS	2,034,460.84	423,194.01	948,091.16	24,493.33	0.00	(25.14)	1,491.71	1,532,590.45
177	EDUCATION CAPITAL PROJECTS	30,140,504.01	79,799.24	4,396,868.74	0.00	0.00	0.00	797.99	25,822,636.52
207	SOLID WASTE DISPOSAL	3,216,944.21	926,337.39	544,657.96	0.00	0.00	0.00	8,785.94	3,589,837.70
264	JEFFERSON COUNTY BOE DENTAL INSU...	141,845.81	86,091.13	124,077.95	0.00	0.00	0.00	0.00	103,858.99
265	JEFFERSON COUNTY DENTAL INSURANC...	174,464.00	49,977.16	48,213.64	0.00	0.00	0.00	0.00	176,227.52
351	TRUST AND AGENCY	0.00	2,339,477.89	2,316,083.12	0.00	0.00	0.00	23,394.77	0.00
352	CITY OF DANDRIDGE	7,534.79	41,574.16	11,141.77	0.00	0.00	(0.97)	538.39	37,429.76
353	CITY OF BANEERRY	40.19	4,048.14	2,171.88	0.00	0.00	0.00	89.42	1,827.03
354	CITY OF NEW MARKET	463.53	6,085.70	2,142.25	0.00	0.00	(142.25)	257.15	4,292.08
920	SCHOOL DIRECT PAYROLL	0.00	4,850,962.95	4,850,962.95	0.00	0.00	0.00	0.00	0.00
921	OTHER DIRECT PAYROLL	0.00	4,045,422.92	4,045,422.92	0.00	0.00	0.00	0.00	0.00
22200	OVERFLOW	244.79	382.68	627.47	0.00	0.00	0.00	0.00	0.00
29900	FEE/COMMISSION	700.00	190,068.26	0.00	0.00	190,068.26	0.00	(190,068.26)	700.00
SECTION TOTALS		140,971,546.78	42,359,756.05	46,642,854.05	24,493.33	190,068.26	(1,408.73)	190,068.26	136,334,214.32

Financial Summary

Jefferson County Trustee
Jennifer Boling Hall

Fiscal Year: FY 2027
Date Range: 7/1/2026 - 9/30/2026

Property Tax Summary

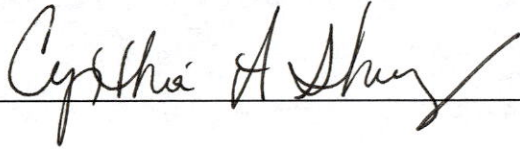
CURRENT YEAR	659,913.00
PRIOR YEAR	62,954.23
BANKRUPTCY	0.00
INTEREST	29,764.99

Summary of Assets

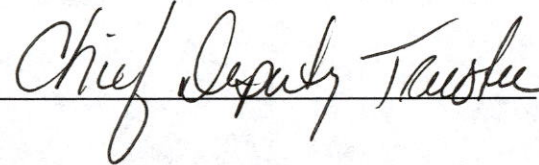
	Starting	Debits	Credits	Ending
BANK ACCOUNTS	140,970,724.78	87,447,833.29(+)	(92,135,337.75)(-)	136,283,220.32
CASH	700.00	2,728,173.81(+)	(2,728,173.81)(-)	700.00
COUNTY TAX RELIEF	0.00	40,616.00(+)	(1,770.00)(-)	38,846.00
STATE TAX RELIEF	122.00	61,840.00(+)	(50,514.00)(-)	11,448.00
TOTAL	140,971,546.78	90,278,463.10	(94,915,795.56)	136,334,214.32

This report is submitted in accordance with requirements of section 5-8-505 and 67-5-1902 Tennessee Code, annotated and to the best of my knowledge and belief, accurately reflects transactions of this office July 01, 2026 through September 30, 2026.

Signature: _____



Title: _____



October 06, 2026

Jefferson County Constables' Department



Billy John Cureton - Chief

Jefferson County Commissioners
P.O. Box 710
Dandridge, TN 37725
865-397-0650
Commissioners,

10/06/2026

We would like to share with you an activity report for the third calendar quarter of 2026. We have answered a total of **883 calls for service in 2026**. This includes 911 calls, warrant services, property checks, traffic stops, escorts, backing up other officers, security details, and other calls for assistance throughout Jefferson County.

We would also like to highlight one call from this quarter that demonstrates the importance of having trained and equipped Constables available throughout the county. On August 8, **Constable Gordon Hall responded to a cardiac arrest** at Godspeed Raceway in Dandridge. Bystanders and medically trained individuals immediately began CPR, and Constable Hall arrived with an AED that had been provided through grant funding. The AED advised and delivered a shock, and the patient regained a pulse before Fire and EMS arrived. **The patient survived** and was later able to personally thank those who helped save his life.

This incident is an excellent example of why we continue working to equip our Constables with lifesaving equipment and training. While our primary responsibility is law enforcement, our presence throughout Jefferson County often places a Constable in a position to provide critical assistance during the first few minutes of an emergency. In this case, that availability helped contribute to a life being saved.

We would like to invite you to attend a monthly department meeting/training or participate in a ride-along with one of our Constables if you would like to learn more about what we do and how we increase public safety in the county by providing additional law enforcement and emergency response resources.

If you have any questions or concerns, please feel free to contact us at any time. You will find our contact information at the bottom of this page.

Thank you for all that you do for Jefferson County and its Constables.

Best Regards,

Jacob Thompson
Secretary-Treasurer
865-210-8573 Ext. 5
jthompson@jeffersoncountyttn.gov

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Jefferson County Finance
Summary Financial Statement by Sub-Fund
August 2026

User:
Date/Time:

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Page 1 of 40

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	17,054,400.00	0.00	0.00%	1,421,200.00	0.00	0.00%
40120	Trustee's Collections - Prior Year	250,000.00	(27,575.67)	11.03%	20,833.33	(27,530.86)	132.15%
40130	Cir Clk/Clk & Master Collections-Pr Yr	275,000.00	(39,379.16)	14.32%	22,916.67	(39,379.16)	171.84%
40140	Interest And Penalty	40,000.00	(7,483.44)	18.71%	3,333.33	(2,540.41)	76.21%
40150	Pick-Up Taxes	25,000.00	(1,015.45)	4.06%	2,083.33	(1,015.45)	48.74%
40162	Payments In Lieu Of Taxes-Local	40,000.00	(40,423.98)	101.06%	3,333.33	0.00	0.00%
40210	Local Option Sales Tax	2,384,858.00	(316,132.66)	13.26%	198,738.17	(316,132.66)	159.07%
40220	Hotel/Motel Tax	623,305.00	(9,047.91)	1.45%	51,942.08	(86,140.88)	165.84%
40240	Wheel Tax	288,000.00	(66,219.01)	22.99%	24,000.00	(33,464.38)	139.43%
40250	Litigation Tax - General	120,000.00	(11,295.32)	9.41%	10,000.00	(11,295.32)	112.95%
40266	Litigation Tax-Jail, Wrkhse,	160,000.00	(14,778.82)	9.24%	13,333.33	(14,778.82)	110.84%
40270	Business Tax	675,000.00	(12,055.56)	1.79%	56,250.00	(12,055.56)	21.43%
40320	Bank Excise Tax	40,000.00	0.00	0.00%	3,333.33	0.00	0.00%
40330	Wholesale Beer Tax	200,000.00	(1,389.23)	0.69%	16,666.67	(22,773.40)	136.64%
41110	Marriage Licenses	3,000.00	(247.00)	8.23%	250.00	(247.00)	98.80%
41140	Cable TV Franchise	110,000.00	0.00	0.00%	9,166.67	0.00	0.00%
41510	Beer Permits	1,000.00	0.00	0.00%	83.33	0.00	0.00%
41520	Building Permits	440,000.00	(95,752.00)	21.76%	36,666.67	(65,392.00)	178.34%
41540	Plumbing Permits	165,000.00	(35,795.00)	21.69%	13,750.00	(24,700.00)	179.64%
41590	Other Permits	15,000.00	(2,375.00)	15.83%	1,250.00	0.00	0.00%
42110	Fines - Circuit Court	21,500.00	(3,060.47)	14.23%	1,791.67	(1,718.00)	95.89%
42120	Officers Costs - Sheriff Fees	10,000.00	(1,002.80)	10.03%	833.33	(231.40)	27.77%
42141	Drug Court Fees - Circuit Court	3,000.00	(447.92)	14.93%	250.00	(126.35)	50.54%
42150	Jail Fees - Circuit Court	3,000.00	(156.75)	5.23%	250.00	(60.80)	24.32%
42180	DUI Treatment Fines	300.00	(95.00)	31.67%	25.00	0.00	0.00%
42190	Data Entry Fee - Circuit Court	4,000.00	(397.00)	9.93%	333.33	(200.50)	60.15%
42191	Courtroom Security Fee- Circuit Court	65.00	(87.49)	134.60%	5.42	(59.85)	1,104.92%
42310	County Fines	105,000.00	(33,475.58)	31.88%	8,750.00	(16,240.12)	185.60%
42311	Fines For Littering	0.00	(47.50)	0.00%	0.00	0.00	0.00%
42320	Officers Costs	60,000.00	(10,800.30)	18.00%	5,000.00	(4,460.48)	89.21%
42330	Games And Fish Fines	1,500.00	(295.87)	19.72%	125.00	(111.37)	89.10%
42341	General Sessions Court - Drug Court	13,000.00	(1,405.29)	10.81%	1,083.33	(430.59)	39.75%
42350	Jail Fees	50,000.00	(9,949.11)	19.90%	4,166.67	(3,515.71)	84.38%
42380	DUI Treatment Fines	12,000.00	(1,382.16)	11.52%	1,000.00	(665.00)	66.50%
42390	Data Entry Fee - General Sessions	20,000.00	(7,840.50)	39.20%	1,666.67	(3,774.50)	226.47%
42391	Courtroom Security Fee	2,000.00	(682.10)	34.11%	166.67	(304.95)	182.97%
42410	Fines - Juvenile Court	6,000.00	(159.50)	2.66%	500.00	(9.50)	1.90%

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Jefferson County Finance
Summary Financial Statement by Sub-Fund
August 2026

User:
Date/Time:

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Page 2 of 40

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
42420	Officers Costs	4,500.00	(904.40)	20.10%	375.00	(501.60)	133.76%
42490	Data Entry Fee - Juvenile Court	1,500.00	(592.35)	39.49%	125.00	(243.60)	194.88%
42520	Officers Costs - Chancery Court	750.00	(117.80)	15.71%	62.50	(39.90)	63.84%
42530	Data Entry Fee - Chancery Court	5,000.00	(1,871.00)	37.42%	416.67	(717.00)	172.08%
42872	Victims Assistance Assessments	38,000.00	(11,343.25)	29.85%	3,166.67	(5,813.75)	183.59%
42990	Other Fines, Forfeitures, And Penalties	15,000.00	(19,475.00)	129.83%	1,250.00	(17,100.00)	1,368.00%
43120	Patient Charges	4,384,000.00	(409,061.60)	9.33%	365,333.33	(402,828.78)	110.26%
43190	Other General Service Charges	3,000.00	(684.21)	22.81%	250.00	(250.00)	100.00%
43350	Copy Fees	600.00	(32.00)	5.33%	50.00	(32.00)	64.00%
43360	Library Fees	0.00	(708.56)	0.00%	0.00	(371.20)	0.00%
43365	Archives And Records Management	30,500.00	(21,902.37)	71.81%	2,541.67	(10,460.87)	411.58%
43370	Telephone Commissions	60,000.00	(5,902.74)	9.84%	5,000.00	(5,902.74)	118.05%
43383	Additional Fees - Titling and	50,000.00	(9,108.00)	18.22%	4,166.67	(4,344.00)	104.26%
43384	Fingerprint Fees	0.00	(648.00)	0.00%	0.00	(648.00)	0.00%
43392	Data Processing Fee -Register	16,000.00	(4,080.00)	25.50%	1,333.33	(2,038.00)	152.85%
43394	Data Processing Fee - Sheriff	6,000.00	(1,102.81)	18.38%	500.00	(499.57)	99.91%
43395	Sexual Offender Registration Fee-	12,050.00	(600.00)	4.98%	1,004.17	(150.00)	14.94%
43396	Data Processing Fee - County Clerk	2,500.00	(1,222.00)	48.88%	208.33	(517.00)	248.16%
43397	Subscription & Electronic Filing Fee-	12,052.00	(2,500.00)	20.74%	1,004.33	(625.00)	62.23%
43399	Vehicle Insurance Coverage and	5,000.00	(2,155.00)	43.10%	416.67	(1,070.00)	256.80%
44110	Interest Earned	400,000.00	0.00	0.00%	33,333.33	0.00	0.00%
44120	Lease/Rentals/PPP	7,212.00	(1,201.00)	16.65%	601.00	(600.00)	99.83%
44131	Commissary Sales	44,000.00	(3,984.73)	9.06%	3,666.67	(3,984.73)	108.67%
44146	E-Rate Funding	6,816.00	(2,680.66)	39.33%	568.00	(2,512.67)	442.37%
44170	Miscellaneous Refunds	80,450.00	(4,278.26)	5.32%	6,704.17	(3,156.74)	47.09%
44530	Sale Of Equipment	9,525.00	0.00	0.00%	793.75	0.00	0.00%
44570	Contributions & Gifts	10,000.00	(4,088.50)	40.89%	833.33	0.00	0.00%
44990	Other Local Revenues	744,388.00	(2,500.00)	0.34%	62,032.33	(2,500.00)	4.03%
45510	County Clerk	996,200.00	(93,680.54)	9.40%	83,016.67	(93,680.54)	112.85%
45520	Circuit Court Clerk	155,000.00	(7,446.55)	4.80%	12,916.67	(7,446.55)	57.65%
45540	General Sessions Court Clerk	375,000.00	(36,849.60)	9.83%	31,250.00	(36,849.60)	117.92%
45550	Clerk And Master	125,000.00	(14,695.25)	11.76%	10,416.67	(14,695.25)	141.07%
45560	Juvenile Court Clerk	30,000.00	(2,161.44)	7.20%	2,500.00	(2,161.44)	86.46%
45580	Register of Deeds	300,000.00	(36,260.44)	12.09%	25,000.00	(36,260.44)	145.04%
45590	Sheriff	20,000.00	(1,594.67)	7.97%	1,666.67	(1,594.67)	95.68%
45610	Trustee	1,200,000.00	(104,537.44)	8.71%	100,000.00	(57,439.58)	57.44%
46110	Juvenile Services Program	9,000.00	0.00	0.00%	750.00	0.00	0.00%
46140	Aging Programs	11,562.00	(1,536.00)	13.28%	963.50	(1,536.00)	159.42%

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101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
46210	Law Enforcement Training Programs	76,800.00	0.00	0.00%	6,400.00	0.00	0.00%
46240	School Resource Officer Grants	975,000.00	0.00	0.00%	81,250.00	0.00	0.00%
46310	Health Department Programs	331,449.00	0.00	0.00%	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	(2,991.60)	29.92%	833.33	(2,991.60)	358.99%
46852	State Revenue Sharing -	55,000.00	(15,354.12)	27.92%	4,583.33	(11,289.96)	246.33%
46855	State Shared Sports Gaming Privilege	0.00	(22,155.84)	0.00%	0.00	(22,155.84)	0.00%
46915	Contracted Prisoner Board	760,000.00	62,443.00	-8.22%	63,333.33	0.00	0.00%
46960	Registrar's Salary Supplement	15,000.00	0.00	0.00%	1,250.00	0.00	0.00%
46980	Other State Grants	588,978.00	(5,854.00)	0.99%	49,081.50	0.00	0.00%
46990	Other State Revenues	17,700.00	(2,632.37)	14.87%	1,475.00	(2,632.37)	178.47%
47220	Civil Defense Reimbursement	39,150.00	0.00	0.00%	3,262.50	0.00	0.00%
47235	Homeland Security Grants	36,000.00	0.00	0.00%	3,000.00	0.00	0.00%
47240	Medicaid	120,000.00	(11,160.00)	9.30%	10,000.00	(11,160.00)	111.60%
47590	Other Federal Through State	936,808.00	(3,810.00)	0.41%	78,067.33	(3,810.00)	4.88%
47715	Tax Credit Bond Rebate	476,664.00	0.00	0.00%	39,722.00	0.00	0.00%
47990	Other Direct Federal Revenue	83,415.00	0.00	0.00%	6,951.25	0.00	0.00%
48130	Contributions	153,437.00	(10,375.00)	6.76%	12,786.42	(10,375.00)	81.14%
48610	Donations	1,000.00	(810.65)	81.07%	83.33	(810.65)	972.78%
48990	Other	116,200.00	(22.90)	0.02%	9,683.33	(22.90)	0.24%
48991	Opioid Settlement Funds - Past	0.00	(77,707.35)	0.00%	0.00	0.00	0.00%
49700	Insurance Recovery	0.00	(1,000.00)	0.00%	0.00	(1,000.00)	0.00%
Total Revenues		37,236,834.00	(1,655,187.55)	4.45%	3,103,069.50	(1,474,174.56)	47.51%
Expenditures							
51100	County Commission	(794,522.00)	212,495.98	26.75%	(66,210.17)	36,683.78	55.41%
51210	Board Of Equalization	(3,000.00)	0.00	0.00%	(250.00)	0.00	0.00%
51300	County Mayor/Executive	(344,136.00)	56,420.11	16.39%	(28,678.00)	28,538.15	99.51%
51500	Election Commission	(529,996.00)	147,024.27	27.74%	(44,166.33)	62,373.89	141.22%
51600	Register Of Deeds	(436,768.00)	91,594.38	20.97%	(36,397.33)	33,317.29	91.54%
51750	Zoning Compliance	(172,360.00)	32,052.94	18.60%	(14,363.33)	10,858.67	75.60%
51800	County Buildings	(1,229,084.00)	521,319.07	42.42%	(102,423.67)	62,468.28	60.99%
51810	Maintenance Garage	(672,783.00)	229,768.61	34.15%	(56,065.25)	25,621.75	45.70%
51910	Preservation Of Records	(10,500.00)	598.77	5.70%	(875.00)	40.16	4.59%
52100	Accounting And Budgeting	(1,213,800.00)	223,951.68	18.45%	(101,150.00)	79,318.49	78.42%
52300	Property Assessor's Office	(791,632.00)	120,211.68	15.19%	(65,969.33)	59,697.25	90.49%
52400	County Trustee's Office	(450,837.00)	84,521.94	18.75%	(37,569.75)	48,923.85	130.22%
52500	County Clerk's Office	(1,382,020.00)	292,960.14	21.20%	(115,168.33)	89,444.38	77.66%
52600	Information Technology	(146,925.00)	64,088.84	43.62%	(12,243.75)	1,350.00	11.03%

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101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
52900	Other Finance	(894,151.00)	163,608.74	18.30%	(74,512.58)	34,942.87	46.90%
53100	Circuit Court	(1,109,772.81)	243,665.71	21.96%	(92,481.07)	79,856.73	86.35%
53300	General Sessions Court	(387,028.00)	85,878.33	22.19%	(32,252.33)	28,746.84	89.13%
53330	Drug Court	(30,150.00)	7,398.64	24.54%	(2,512.50)	0.00	0.00%
53400	Chancery Court	(402,816.00)	104,291.71	25.89%	(33,568.00)	52,564.76	156.59%
53500	Juvenile Court	(361,854.00)	76,458.40	21.13%	(30,154.50)	25,111.19	83.28%
53900	Other Administration Of Justice	(12,500.00)	0.00	0.00%	(1,041.67)	0.00	0.00%
53930	Victim Assistance Programs	(109,029.00)	20,174.48	18.50%	(9,085.75)	5,259.54	57.89%
54110	Sheriff's Department	(7,515,131.00)	1,882,186.15	25.05%	(626,260.92)	566,651.87	90.48%
54140	Wheel Tax Officer	(21,557.00)	3,349.51	15.54%	(1,796.42)	1,566.44	87.20%
54160	Administration Of The Sexual Offender	(15,000.00)	13,290.00	88.60%	(1,250.00)	0.00	0.00%
54210	Jail	(4,212,451.00)	1,571,145.29	37.30%	(351,037.58)	236,075.95	67.25%
54220	Workhouse	(91,000.00)	6,595.17	7.25%	(7,583.33)	6,595.17	86.97%
54410	Civil Defense	(122,389.00)	20,288.44	16.58%	(10,199.08)	10,099.22	99.02%
54510	Building Inspection	(183,650.79)	46,277.96	25.20%	(15,304.23)	23,211.07	151.66%
54610	County Coroner/Medical Examiner	(138,600.00)	83,600.00	60.32%	(11,550.00)	0.00	0.00%
54710	Public Safety Grants Program	(36,000.00)	0.00	0.00%	(3,000.00)	0.00	0.00%
54900	Other Public Safety	(1,078,952.00)	269,738.00	25.00%	(89,912.67)	269,738.00	300.00%
55110	Local Health Center	(387,996.00)	42,920.35	11.06%	(32,333.00)	22,670.22	70.11%
55120	Rabies And Animal Control	(165,625.00)	47,538.77	28.70%	(13,802.08)	13,516.29	97.93%
55130	Ambulance Service	(7,454,460.00)	1,940,294.99	26.03%	(621,205.00)	494,602.13	79.62%
55720	Sanitation Education/Information	(94,036.00)	17,009.81	18.09%	(7,836.33)	5,834.91	74.46%
55900	Dept. Of Environment	(221,641.00)	40,499.54	18.27%	(18,470.08)	16,900.92	91.50%
56300	Senior Citizens Assistance	(293,984.00)	46,135.01	15.69%	(24,498.67)	21,749.49	88.78%
56500	Libraries	(768,969.00)	169,487.90	22.04%	(64,080.75)	56,675.48	88.44%
57100	Agricultural Extension Service	(213,375.00)	9,535.42	4.47%	(17,781.25)	1,952.41	10.98%
57500	Soil Conservation	(128,781.00)	20,027.36	15.55%	(10,731.75)	10,026.51	93.43%
58110	Tourism	(653,305.00)	325,384.78	49.81%	(54,442.08)	68,285.46	125.43%
58300	Veterans' Services	(107,023.00)	12,802.07	11.96%	(8,918.58)	6,478.59	72.64%
58500	Contributions To Other Agencies	(1,345,980.00)	289,306.00	21.49%	(112,165.00)	46,125.00	41.12%
99100	Transfers Out	(511,664.00)	0.00	0.00%	(42,638.67)	0.00	0.00%
Total Expenditures		(37,247,233.60)	9,635,896.94	25.87%	(3,103,936.13)	2,643,873.00	85.18%
Total	101 General	(10,399.60)	7,980,709.39	76,740.54%	(866.63)	1,169,698.44	134,970.

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112 Courthouse & Jail Maintenance		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40266	Litigation Tax-Jail, Wrkhse,	1,500.00	(5,426.94)	361.80%	125.00	(5,426.94)	4,341.55%
	Total Revenues	1,500.00	(5,426.94)	361.80%	125.00	(5,426.94)	4,341.
Expenditures							
52900	Other Finance	(1,500.00)	111.30	7.42%	(125.00)	54.27	43.42%
	Total Expenditures	(1,500.00)	111.30	7.42%	(125.00)	54.27	43.42%
Total	112 Courthouse & Jail Maintenance	0.00	(5,315.64)	100.00%	0.00	(5,372.67)	0.00%

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114 Law Library		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40260	Litigation Tax - Special Purpose	12,461.00	(1,400.38)	11.24%	1,038.42	(1,400.38)	134.86%
	Total Revenues	12,461.00	(1,400.38)	11.24%	1,038.42	(1,400.38)	134.86%
Expenditures							
52900	Other Finance	(400.00)	27.91	6.98%	(33.33)	14.00	42.00%
54210	Jail	(2,000.00)	0.00	0.00%	(166.67)	0.00	0.00%
	Total Expenditures	(2,400.00)	27.91	1.16%	(200.00)	14.00	7.00%
Total	114 Law Library	10,061.00	(1,372.47)	13.64%	838.42	(1,386.38)	165.36%

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116 Solid Waste/Sanitation		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	2,508,000.00	0.00	0.00%	209,000.00	0.00	0.00%
40120	Trustee's Collections - Prior Year	39,000.00	(4,116.36)	10.55%	3,250.00	(4,109.14)	126.44%
40130	Cir Clk/Clk & Master Collections-Pr Yr	35,000.00	(5,877.06)	16.79%	2,916.67	(5,877.06)	201.50%
40140	Interest And Penalty	7,000.00	(1,116.94)	15.96%	583.33	(379.18)	65.00%
40150	Pick-Up Taxes	2,500.00	(149.33)	5.97%	208.33	(149.33)	71.68%
40162	Payments In Lieu Of Taxes-Local	8,000.00	0.00	0.00%	666.67	0.00	0.00%
40320	Bank Excise Tax	10,000.00	0.00	0.00%	833.33	0.00	0.00%
	Total Revenues	2,609,500.00	(11,259.69)	0.43%	217,458.33	(10,514.71)	4.84%
Expenditures							
55731	Waste Pickup	(2,562,350.00)	404,562.59	15.79%	(213,529.17)	75,304.82	35.27%
	Total Expenditures	(2,562,350.00)	404,562.59	15.79%	(213,529.17)	75,304.82	35.27%
Total	116 Solid Waste/Sanitation	47,150.00	393,302.90	-834.15%	3,929.17	64,790.11	-

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121 Special Purpose - TN Opioid Abatement Fund		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44110	Interest Earned	0.00	(1,279.23)	0.00%	0.00	(640.56)	0.00%
46845	Opioid Settlement Funds - TN	191,511.00	0.00	0.00%	15,959.25	0.00	0.00%
	Total Revenues	191,511.00	(1,279.23)	0.67%	15,959.25	(640.56)	4.01%
Expenditures							
58400	Other Charges	(191,511.00)	0.00	0.00%	(15,959.25)	0.00	0.00%
	Total Expenditures	(191,511.00)	0.00	0.00%	(15,959.25)	0.00	0.00%
Total	121 Special Purpose - TN Opioid Abatement	0.00	(1,279.23)	100.00%	0.00	(640.56)	0.00%

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122 Drug Control		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
42140	Drug Control Fines - Circuit Court	7,000.00	(142.50)	2.04%	583.33	(142.50)	24.43%
42340	Drug Control Fines - General Sessions	10,000.00	(750.50)	7.51%	833.33	(750.50)	90.06%
42865	Drug Task Force Forfeitures And	50,000.00	0.00	0.00%	4,166.67	0.00	0.00%
42910	Proceeds From Confiscated Property	10,000.00	0.00	0.00%	833.33	0.00	0.00%
44110	Interest Earned	0.00	(360.96)	0.00%	0.00	(182.11)	0.00%
	Total Revenues	77,000.00	(1,253.96)	1.63%	6,416.67	(1,075.11)	16.75%
Expenditures							
54150	Drug Enforcement	(88,400.00)	5,350.08	6.05%	(7,366.67)	1,639.89	22.26%
	Total Expenditures	(88,400.00)	5,350.08	6.05%	(7,366.67)	1,639.89	22.26%
Total	122 Drug Control	(11,400.00)	4,096.12	35.93%	(950.00)	564.78	59.45%

127 American Rescue Plan Act Grant		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47409	American Rescue Plan Act Grant -	591,000.00	0.00	0.00%	49,250.00	0.00	0.00%
	Total Revenues	591,000.00	0.00	0.00%	49,250.00	0.00	0.00%
Expenditures							
58836	American Rescue Plan Act Grant -	(591,000.00)	0.00	0.00%	(49,250.00)	0.00	0.00%
	Total Expenditures	(591,000.00)	0.00	0.00%	(49,250.00)	0.00	0.00%
Total	127 American Rescue Plan Act Grant	0.00	0.00	100.00%	0.00	0.00	0.00%

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128 Other Special Revenue Fund		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44110	Interest Earned	4,000.00	(39,569.13)	989.23%	333.33	(39,569.13)	11,870.74%
44120	Lease/Rentals/PPP	852,002.00	(70,833.50)	8.31%	71,000.17	(70,833.50)	99.77%
	Total Revenues	856,002.00	(110,402.63)	12.90%	71,333.50	(110,402.63)	154.77%
Expenditures							
52900	Other Finance	(9,500.00)	2,203.40	23.19%	(791.67)	1,104.03	139.46%
	Total Expenditures	(9,500.00)	2,203.40	23.19%	(791.67)	1,104.03	139.46%
Total	128 Other Special Revenue Fund	846,502.00	(108,199.23)	12.78%	70,541.83	(109,298.60)	154.94%

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131 Highway/Public Works		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	3,511,200.00	0.00	0.00%	292,600.00	0.00	0.00%
40120	Trustee's Collections - Prior Year	50,000.00	(5,350.46)	10.70%	4,166.67	(5,341.84)	128.20%
40130	Cir Clk/Clk & Master Collections-Pr Yr	50,000.00	(7,640.79)	15.28%	4,166.67	(7,640.79)	183.38%
40140	Interest And Penalty	11,000.00	(1,451.95)	13.20%	916.67	(492.82)	53.76%
40150	Pick-Up Taxes	3,000.00	(209.07)	6.97%	250.00	(209.07)	83.63%
40162	Payments In Lieu Of Taxes-Local	10,000.00	0.00	0.00%	833.33	0.00	0.00%
40320	Bank Excise Tax	10,000.00	0.00	0.00%	833.33	0.00	0.00%
43190	Other General Service Charges	55,000.00	(2,100.00)	3.82%	4,583.33	(2,100.00)	45.82%
44110	Interest Earned	0.00	(49,944.94)	0.00%	0.00	(24,390.89)	0.00%
46420	State Aid Program	350,000.00	0.00	0.00%	29,166.67	0.00	0.00%
46920	Gasoline And Motor Fuel Tax	2,000,000.00	(224,228.62)	11.21%	166,666.67	(224,228.62)	134.54%
46925	Hybrid/Electric Vehicle Registration	7,000.00	(6,173.71)	88.20%	583.33	(2,662.45)	456.42%
46930	Petroleum Special Tax	36,000.00	(3,130.18)	8.69%	3,000.00	(3,130.18)	104.34%
Total Revenues		6,093,200.00	(300,229.72)	4.93%	507,766.67	(270,196.66)	53.21%
Expenditures							
61000	Administration	(379,909.00)	78,770.54	20.73%	(31,659.08)	27,977.27	88.37%
62000	Highway And Bridge Maintenance	(2,989,300.00)	912,073.24	30.51%	(249,108.33)	165,143.18	66.29%
63100	Operation And Maintenance Of	(1,351,698.00)	747,827.17	55.33%	(112,641.50)	44,927.70	39.89%
63400	Quarry Operations	(1,132,976.00)	143,984.33	12.71%	(94,414.67)	71,924.73	76.18%
63500	Asphalt Plant Operations	(34,400.00)	14,925.00	43.39%	(2,866.67)	4,600.00	160.47%
65000	Other Charges	(262,453.00)	160,055.83	60.98%	(21,871.08)	2,739.65	12.53%
66000	Employee Benefits	(91,560.00)	91,560.00	100.00%	(7,630.00)	0.00	0.00%
68000	Capital Outlay	(91,660.00)	0.00	0.00%	(7,638.33)	0.00	0.00%
Total Expenditures		(6,333,956.00)	2,149,196.11	33.93%	(527,829.67)	317,312.53	60.12%
Total	131 Highway/Public Works	(240,756.00)	1,848,966.39	767.98%	(20,063.00)	47,115.87	234.84%

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141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	11,787,600.00	0.00	0.00%	982,300.00	0.00	0.00%
40120	Trustee's Collections - Prior Year	203,000.00	(65,223.10)	32.13%	16,916.67	(19,312.68)	114.16%
40130	Cir Clk/Clk & Master Collections-Pr Yr	341,415.00	(27,623.30)	8.09%	28,451.25	(27,623.30)	97.09%
40140	Interest And Penalty	41,000.00	(5,249.65)	12.80%	3,416.67	(1,782.12)	52.16%
40150	Pick-Up Taxes	10,000.00	(701.83)	7.02%	833.33	(701.83)	84.22%
40161	Payments In Lieu Of Taxes - T. V. A.	13,000.00	(2,216.12)	17.05%	1,083.33	(1,108.06)	102.28%
40162	Payments In Lieu Of Taxes-Local	35,210.00	0.00	0.00%	2,934.17	0.00	0.00%
40210	Local Option Sales Tax	8,315,143.00	(976,654.44)	11.75%	692,928.58	(976,654.44)	140.95%
40275	Local Option Mixed Drink Taxes	30,000.00	(9,717.83)	32.39%	2,500.00	(6,945.10)	277.80%
40320	Bank Excise Tax	25,000.00	0.00	0.00%	2,083.33	0.00	0.00%
41110	Marriage Licenses	2,400.00	(123.50)	5.15%	200.00	(123.50)	61.75%
43570	Receipts From Individual Schools	72,000.00	0.00	0.00%	6,000.00	0.00	0.00%
43581	Community Service Fees - Children	229,000.00	(14,750.44)	6.44%	19,083.33	(14,963.44)	78.41%
44145	Sale Of Recycled Materials	0.00	(366.20)	0.00%	0.00	(203.00)	0.00%
44165	Rebates	0.00	0.00	0.00%	0.00	0.00	0.00%
44170	Miscellaneous Refunds	30,000.00	0.00	0.00%	2,500.00	(12,700.00)	508.00%
44990	Other Local Revenues	500.00	0.00	0.00%	41.67	0.00	0.00%
46510	Tennessee Investment in Student	52,889,317.00	(5,271,463.14)	9.97%	4,407,443.08	(5,271,463.14)	119.60%
46515	Early Childhood Education	756,055.00	(14.53)	0.00%	63,004.58	(14.53)	0.02%
46590	Other State Education Funds	450,428.00	(47,750.27)	10.60%	37,535.67	(47,750.27)	127.21%
46610	Career Ladder Program	33,000.00	0.00	0.00%	2,750.00	0.00	0.00%
46790	Other Vocational	0.00	0.00	0.00%	0.00	0.00	0.00%
46830	Beer Tax	18,500.00	0.00	0.00%	1,541.67	0.00	0.00%
46840	Alcoholic Beverage Tax	85,000.00	(28,598.13)	33.64%	7,083.33	(28,598.13)	403.74%
46851	State Revenue Sharing -T.V.A.	1,150,000.00	0.00	0.00%	95,833.33	0.00	0.00%
46980	Other State Grants	0.00	0.00	0.00%	0.00	0.00	0.00%
47143	IDEA High Cost	20,000.00	0.00	0.00%	1,666.67	0.00	0.00%
47240	Medicaid	110,357.00	(3,693.53)	3.35%	9,196.42	(3,259.84)	35.45%
47640	ROTC Reimbursement	73,000.00	(10,270.87)	14.07%	6,083.33	(3,059.73)	50.30%
48130	Contributions	108,798.00	0.00	0.00%	9,066.50	0.00	0.00%
48990	Other	0.00	(1.72)	0.00%	0.00	(1.72)	0.00%
49700	Insurance Recovery	0.00	(17,455.00)	0.00%	0.00	(17,455.00)	0.00%
49800	Transfers In	101,100.00	0.00	0.00%	8,425.00	0.00	0.00%
Total Revenues		76,930,823.00	(6,481,873.60)	8.43%	6,410,901.92	(6,433,719.83)	100.36%
Expenditures							
71100	Regular Instruction Program	(37,290,249.00)	1,122,165.93	3.01%	(3,107,520.75)	699,321.96	22.50%
71150	Alternative Instruction Program	(192,865.00)	0.00	0.00%	(16,072.08)	0.00	0.00%

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141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
71200	Special Education Program	(5,324,903.00)	42,517.64	0.80%	(443,741.92)	41,003.43	9.24%
71300	Career and Technical Education	(3,304,714.00)	174,257.67	5.27%	(275,392.83)	75,385.01	27.37%
72110	Attendance	(399,684.00)	49,701.37	12.44%	(33,307.00)	29,756.84	89.34%
72120	Health Services	(1,072,643.00)	141,678.11	13.21%	(89,386.92)	27,687.90	30.98%
72130	Other Student Support	(3,159,178.00)	69,671.99	2.21%	(263,264.83)	16,299.19	6.19%
72210	Regular Instruction Program	(3,127,692.00)	194,049.06	6.20%	(260,641.00)	81,296.38	31.19%
72215	Alternative Instruction Program	(45,746.00)	3,593.92	7.86%	(3,812.17)	3,593.92	94.27%
72220	Special Education Program	(875,454.00)	137,617.35	15.72%	(72,954.50)	43,872.17	60.14%
72230	Career and Technical Education	(404,368.00)	49,017.22	12.12%	(33,697.33)	24,354.99	72.28%
72250	Education Technology	(1,609,390.00)	563,296.89	35.00%	(134,115.83)	118,443.33	88.31%
72310	Board Of Education	(1,102,711.00)	411,125.94	37.28%	(91,892.58)	26,869.47	29.24%
72320	Office Of The Superintendent	(404,384.00)	82,487.79	20.40%	(33,698.67)	32,288.80	95.82%
72410	Office Of The Principal	(5,073,457.00)	699,103.49	13.78%	(422,788.08)	528,968.01	125.11%
72510	Fiscal Services	(704,388.00)	0.00	0.00%	(58,699.00)	0.00	0.00%
72520	Human Services/Personnel	(232,514.00)	52,613.70	22.63%	(19,376.17)	14,863.02	76.71%
72610	Operation and Maintenance of Plant	(6,360,715.00)	1,946,333.27	30.60%	(530,059.58)	529,539.87	99.90%
72620	Maintenance Of Plant	(2,239,866.00)	958,308.98	42.78%	(186,655.50)	150,956.51	80.87%
72710	Transportation	(4,047,970.00)	850,838.23	21.02%	(337,330.83)	57,153.61	16.94%
73100	Food Service	0.00	0.00	0.00%	0.00	0.00	0.00%
73300	Community Services	(520,751.00)	81,543.89	15.66%	(43,395.92)	29,480.92	67.93%
73400	Early Childhood Education	(1,118,847.00)	11,621.75	1.04%	(93,237.25)	11,071.70	11.87%
76100	Regular Capital Outlay	0.00	15,684.72	0.00%	0.00	7,584.72	0.00%
82100	Principal On Debt	(171,216.00)	42,804.00	25.00%	(14,268.00)	14,268.00	100.00%
82200	Interest On Debt	(8,592.00)	2,148.00	25.00%	(716.00)	716.00	100.00%
99100	Transfers Out	(40,000.00)	0.00	0.00%	(3,333.33)	0.00	0.00%
Total Expenditures		(78,832,297.00)	7,702,180.91	9.77%	(6,569,358.08)	2,564,775.75	39.04%
Total	141 General Purpose School	(1,901,474.00)	1,220,307.31	64.18%	(158,456.17)	(3,868,944.08)	-

142 School Federal Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
	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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142-012 School Federal Projects - Title I - Cons Admin			Year-To-Date			Month-To-Date	
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47141	ESEA	172,353.51	(13,947.77)	8.09%	14,362.79	(13,947.77)	97.11%
	Total Revenues	172,353.51	(13,947.77)	8.09%	14,362.79	(13,947.77)	97.11%
Expenditures							
72210	Regular Instruction Program	(172,353.51)	28,564.26	16.57%	(14,362.79)	14,616.49	101.77%
	Total Expenditures	(172,353.51)	28,564.26	16.57%	(14,362.79)	14,616.49	101.77%
Total 142	School Federal Projects	0.00	14,616.49	100.00%	0.00	668.72	0.00%

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142-102 School Federal Projects - Title I (Disadvantaged)			Year-To-Date			Month-To-Date	
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47141	ESEA	2,321,550.43	0.00	0.00%	193,462.54	0.00	0.00%
	Total Revenues	2,321,550.43	0.00	0.00%	193,462.54	0.00	0.00%
Expenditures							
71100	Regular Instruction Program	(1,652,712.63)	9,263.98	0.56%	(137,726.05)	9,263.98	6.73%
72130	Other Student Support	(47,536.75)	1,537.25	3.23%	(3,961.40)	(71.82)	-1.81%
72210	Regular Instruction Program	(577,368.77)	0.00	0.00%	(48,114.06)	0.00	0.00%
99100	Transfers Out	(43,932.28)	0.00	0.00%	(3,661.02)	0.00	0.00%
	Total Expenditures	(2,321,550.43)	10,801.23	0.47%	(193,462.54)	9,192.16	4.75%
Total	142 School Federal Projects	0.00	10,801.23	100.00%	0.00	9,192.16	0.00%

142-104 School Federal Projects - Title I D - Mountain		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
	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%

142-202 School Federal Projects - Title II - Part A (Highly		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
	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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142-302 School Federal Projects - Title Iii (Esl)			Year-To-Date			Month-To-Date	
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47146	English Language Acquisition Grants	59,301.43	0.00	0.00%	4,941.79	0.00	0.00%
	Total Revenues	59,301.43	0.00	0.00%	4,941.79	0.00	0.00%
Expenditures							
71100	Regular Instruction Program	(44,949.20)	0.00	0.00%	(3,745.77)	0.00	0.00%
72130	Other Student Support	(13,953.20)	3,856.83	27.64%	(1,162.77)	3,570.23	307.05%
72710	Transportation	(99.03)	0.00	0.00%	(8.25)	0.00	0.00%
99100	Transfers Out	(300.00)	0.00	0.00%	(25.00)	0.00	0.00%
	Total Expenditures	(59,301.43)	3,856.83	6.50%	(4,941.79)	3,570.23	72.25%
Total	142 School Federal Projects	0.00	3,856.83	100.00%	0.00	3,570.23	0.00%

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142-402 School Federal Projects - Title IV		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47590	Other Federal Through State	80,552.98	0.00	0.00%	6,712.75	0.00	0.00%
	Total Revenues	80,552.98	0.00	0.00%	6,712.75	0.00	0.00%
Expenditures							
72130	Other Student Support	(75,052.98)	5,719.68	7.62%	(6,254.42)	5,719.68	91.45%
72210	Regular Instruction Program	(5,000.00)	0.00	0.00%	(416.67)	0.00	0.00%
99110	Operating Tranfers To Primary Govts	(500.00)	0.00	0.00%	(41.67)	0.00	0.00%
	Total Expenditures	(80,552.98)	5,719.68	7.10%	(6,712.75)	5,719.68	85.21%
Total	142 School Federal Projects	0.00	5,719.68	100.00%	0.00	5,719.68	0.00%

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142-801 School Federal Projects - Carl Perkins Basic			Year-To-Date			Month-To-Date	
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47131	Vocational Program Improvement	131,601.00	(17,058.66)	12.96%	10,966.75	(17,058.66)	155.55%
	Total Revenues	131,601.00	(17,058.66)	12.96%	10,966.75	(17,058.66)	155.55%
Expenditures							
71300	Career and Technical Education	(50,788.00)	28,783.99	56.67%	(4,232.33)	682.99	16.14%
72130	Other Student Support	(74,813.00)	14,092.70	18.84%	(6,234.42)	392.20	6.29%
72230	Career and Technical Education	(3,500.00)	563.38	16.10%	(291.67)	0.00	0.00%
72710	Transportation	(2,500.00)	0.00	0.00%	(208.33)	0.00	0.00%
	Total Expenditures	(131,601.00)	43,440.07	33.01%	(10,966.75)	1,075.19	9.80%
Total	142 School Federal Projects	0.00	26,381.41	100.00%	0.00	(15,983.47)	0.00%

142-806 School Federal Projects - Carl Perkins -Focus Area		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47131	Vocational Program Improvement	50,000.00	0.00	0.00%	4,166.67	0.00	0.00%
	Total Revenues	50,000.00	0.00	0.00%	4,166.67	0.00	0.00%
Expenditures							
71300	Career and Technical Education	(50,000.00)	10,329.26	20.66%	(4,166.67)	5,880.48	141.13%
	Total Expenditures	(50,000.00)	10,329.26	20.66%	(4,166.67)	5,880.48	141.13%
Total 142	School Federal Projects	0.00	10,329.26	100.00%	0.00	5,880.48	0.00%

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142-892 School Federal Projects - IDEA Partnership for		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47143	IDEA High Cost	100,000.00	0.00	0.00%	8,333.33	0.00	0.00%
	Total Revenues	100,000.00	0.00	0.00%	8,333.33	0.00	0.00%
Expenditures							
71200	Special Education Program	(91,000.00)	0.00	0.00%	(7,583.33)	0.00	0.00%
72220	Special Education Program	(8,000.00)	0.00	0.00%	(666.67)	0.00	0.00%
72710	Transportation	(1,000.00)	0.00	0.00%	(83.33)	0.00	0.00%
	Total Expenditures	(100,000.00)	0.00	0.00%	(8,333.33)	0.00	0.00%
Total	142 School Federal Projects	0.00	0.00	100.00%	0.00	0.00	0.00%

142-893 School Federal Projects - Behavioral Partnership			Year-To-Date			Month-To-Date	
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47143	IDEA High Cost	50,000.00	0.00	0.00%	4,166.67	0.00	0.00%
	Total Revenues	50,000.00	0.00	0.00%	4,166.67	0.00	0.00%
Expenditures							
72130	Other Student Support	(50,000.00)	0.00	0.00%	(4,166.67)	0.00	0.00%
	Total Expenditures	(50,000.00)	0.00	0.00%	(4,166.67)	0.00	0.00%
Total 142	School Federal Projects	0.00	0.00	100.00%	0.00	0.00	0.00%

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142-902 School Federal Projects - Idea		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47143	IDEA High Cost	1,651,810.00	(36,003.71)	2.18%	137,650.83	(36,003.71)	26.16%
	Total Revenues	1,651,810.00	(36,003.71)	2.18%	137,650.83	(36,003.71)	26.16%
Expenditures							
71200	Special Education Program	(1,118,221.00)	50,002.74	4.47%	(93,185.08)	10,335.25	11.09%
72220	Special Education Program	(454,418.00)	43,020.42	9.47%	(37,868.17)	109.00	0.29%
72710	Transportation	(79,171.00)	0.00	0.00%	(6,597.58)	0.00	0.00%
	Total Expenditures	(1,651,810.00)	93,023.16	5.63%	(137,650.83)	10,444.25	7.59%
Total	142 School Federal Projects	0.00	57,019.45	100.00%	0.00	(25,559.46)	0.00%

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142-911 School Federal Projects - Preschool (Special			Year-To-Date			Month-To-Date	
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47145	Special Education Preschool Grants	61,623.00	0.00	0.00%	5,135.25	0.00	0.00%
	Total Revenues	61,623.00	0.00	0.00%	5,135.25	0.00	0.00%
Expenditures							
71200	Special Education Program	(61,623.00)	0.00	0.00%	(5,135.25)	0.00	0.00%
	Total Expenditures	(61,623.00)	0.00	0.00%	(5,135.25)	0.00	0.00%
Total 142	School Federal Projects	0.00	0.00	100.00%	0.00	0.00	0.00%

142-999 School Federal Projects - General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
	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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143 Central Cafeteria		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
43521	Lunch Payments - Children	0.00	(307.25)	0.00%	0.00	0.00	0.00%
43522	Lunch Payments - Adults	50,000.00	(1,387.00)	2.77%	4,166.67	(1,387.00)	33.29%
43523	Income From Breakfast	0.00	(57.50)	0.00%	0.00	(57.50)	0.00%
43525	A La Carte Sales	250,200.00	(34,303.11)	13.71%	20,850.00	(34,303.11)	164.52%
43990	Other Charges For Services	5,500.00	0.00	0.00%	458.33	0.00	0.00%
44110	Interest Earned	96,000.00	(18,560.13)	19.33%	8,000.00	(8,975.27)	112.19%
44165	Rebates	0.00	(2,789.65)	0.00%	0.00	(2,789.65)	0.00%
44170	Miscellaneous Refunds	0.00	(190.00)	0.00%	0.00	(190.00)	0.00%
44530	Sale Of Equipment	100.00	0.00	0.00%	8.33	0.00	0.00%
46520	School Food Service	42,445.00	0.00	0.00%	3,537.08	0.00	0.00%
47111	Section 4 - Lunch	3,480,000.00	(344,326.51)	9.89%	290,000.00	(344,326.51)	118.73%
47112	USDA - Commodities	360,000.00	0.00	0.00%	30,000.00	0.00	0.00%
47113	Breakfast	970,798.00	(110,127.30)	11.34%	80,899.83	(110,127.30)	136.13%
47114	USDA - Other	0.00	(2,605.20)	0.00%	0.00	(2,605.20)	0.00%
	Total Revenues	5,255,043.00	(514,653.65)	9.79%	437,920.25	(504,761.54)	115.26%
Expenditures							
73100	Food Service	(6,473,284.00)	3,457,123.43	53.41%	(539,440.33)	70,247.02	13.02%
99100	Transfers Out	(110,000.00)	0.00	0.00%	(9,166.67)	0.00	0.00%
	Total Expenditures	(6,583,284.00)	3,457,123.43	52.51%	(548,607.00)	70,247.02	12.80%
Total	143 Central Cafeteria	(1,328,241.00)	2,942,469.78	221.53%	(110,686.75)	(434,514.52)	-392.56%

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151 General Debt Service		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	1,755,600.00	0.00	0.00%	146,300.00	0.00	0.00%
40120	Trustee's Collections - Prior Year	57,670.00	(3,704.41)	6.42%	4,805.83	(3,698.20)	76.95%
40130	Cir Clk/Clk & Master Collections-Pr Yr	50,369.00	(5,289.44)	10.50%	4,197.42	(5,289.44)	126.02%
40140	Interest And Penalty	11,737.00	(1,005.28)	8.57%	978.08	(341.34)	34.90%
40150	Pick-Up Taxes	1,000.00	(104.54)	10.45%	83.33	(104.54)	125.45%
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	2,174,256.00	(287,286.02)	13.21%	181,188.00	(287,286.02)	158.56%
40240	Wheel Tax	1,150,000.00	(140,030.50)	12.18%	95,833.33	(140,246.50)	146.34%
40285	Adequate Facilities/Development Tax	350,000.00	(159,623.00)	45.61%	29,166.67	(101,684.00)	348.63%
40320	Bank Excise Tax	5,000.00	0.00	0.00%	416.67	0.00	0.00%
44110	Interest Earned	225,000.00	(649,963.87)	288.87%	18,750.00	(321,810.90)	1,716.32%
44990	Other Local Revenues	930,275.00	0.00	0.00%	77,522.92	0.00	0.00%
47715	Tax Credit Bond Rebate	337,641.00	(139,164.71)	41.22%	28,136.75	0.00	0.00%
49800	Transfers In	605,887.00	0.00	0.00%	50,490.58	0.00	0.00%
	Total Revenues	7,659,435.00	(1,386,171.77)	18.10%	638,286.25	(860,460.94)	134.81%
Expenditures							
82110	General Government	(590,000.00)	0.00	0.00%	(49,166.67)	0.00	0.00%
82130	Education	(3,301,190.00)	165,128.55	5.00%	(275,099.17)	55,042.51	20.01%
82210	General Government	(340,276.00)	0.00	0.00%	(28,356.33)	0.00	0.00%
82230	Education	(1,483,262.00)	90,066.05	6.07%	(123,605.17)	0.00	0.00%
82310	General Government	(163,484.00)	20,549.64	12.57%	(13,623.67)	10,148.17	74.49%
	Total Expenditures	(5,878,212.00)	275,744.24	4.69%	(489,851.00)	65,190.68	13.31%
Total	151 General Debt Service	1,781,223.00	(1,110,427.53)	62.34%	148,435.25	(795,270.26)	535.77%

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171 General Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	752,400.00	0.00	0.00%	62,700.00	0.00	0.00%
40120	Trustee's Collections - Prior Year	8,000.00	(1,235.07)	15.44%	666.67	(1,232.63)	184.89%
40130	Cir Clk/Clk & Master Collections-Pr Yr	3,000.00	(1,763.72)	58.79%	250.00	(1,763.72)	705.49%
40140	Interest And Penalty	3,000.00	(335.04)	11.17%	250.00	(113.74)	45.50%
40150	Pick-Up Taxes	2,000.00	(44.78)	2.24%	166.67	(44.78)	26.87%
40162	Payments In Lieu Of Taxes-Local	2,000.00	0.00	0.00%	166.67	0.00	0.00%
40240	Wheel Tax	1,152,000.00	(265,650.52)	23.06%	96,000.00	(134,248.90)	139.84%
40320	Bank Excise Tax	3,000.00	0.00	0.00%	250.00	0.00	0.00%
44110	Interest Earned	90,000.00	(11,706.96)	13.01%	7,500.00	(5,681.52)	75.75%
47590	Other Federal Through State	351,819.00	0.00	0.00%	29,318.25	0.00	0.00%
Total Revenues		2,367,219.00	(280,736.09)	11.86%	197,268.25	(143,085.29)	72.53%
Expenditures							
91120	Administration Of Justice Projects	(143,383.95)	22,952.27	16.01%	(11,948.66)	3,383.95	28.32%
91130	Public Safety Projects	(318,449.45)	298,449.40	93.72%	(26,537.45)	12,156.00	45.81%
91140	Public Health And Welfare Projects	(600,000.00)	197,788.00	32.96%	(50,000.00)	197,788.00	395.58%
91190	Other General Government Projects	(828,503.84)	390,533.74	47.14%	(69,041.99)	371,320.60	537.82%
91200	Highway & Street Capital Projects	(515,000.00)	241,042.48	46.80%	(42,916.67)	241,042.48	561.65%
Total Expenditures		(2,405,337.24)	1,150,765.89	47.84%	(200,444.77)	825,691.03	411.93%
Total	171 General Capital Projects	(38,118.24)	870,029.80	2,282.45%	(3,176.52)	682,605.74	21,489.

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177 Education Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40240	Wheel Tax	240,000.00	(55,376.13)	23.07%	20,000.00	(27,984.83)	139.92%
	Total Revenues	240,000.00	(55,376.13)	23.07%	20,000.00	(27,984.83)	139.92%
Expenditures							
91300	Education Capital Projects	(28,942,463.00)	57,250.59	0.20%	(2,411,871.92)	4,279.85	0.18%
	Total Expenditures	(28,942,463.00)	57,250.59	0.20%	(2,411,871.92)	4,279.85	0.18%
Total	177 Education Capital Projects	(28,702,463.00)	1,874.46	0.01%	(2,391,871.92)	(23,704.98)	-0.99%

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207 Solid Waste Disposal		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
43106	Commercial And Industrl Waste Coll	1,100,000.00	(104,447.22)	9.50%	91,666.67	(45,799.97)	49.96%
43110	Tipping Fees	1,100,000.00	166,926.35	-15.18%	91,666.67	(582,470.64)	635.42%
44110	Interest Earned	0.00	(919.41)	0.00%	0.00	(460.40)	0.00%
44120	Lease/Rentals/PPP	0.00	(500.00)	0.00%	0.00	0.00	0.00%
44145	Sale Of Recycled Materials	285,000.00	(21,271.35)	7.46%	23,750.00	(21,271.35)	89.56%
44170	Miscellaneous Refunds	45,000.00	0.00	0.00%	3,750.00	0.00	0.00%
46990	Other State Revenues	20,000.00	(5,036.32)	25.18%	1,666.67	(5,036.32)	302.18%
Total Revenues		2,550,000.00	34,752.05	-1.36%	212,500.00	(655,038.68)	308.25%
Expenditures							
55754	Landfill Operation And Maintenance	(2,575,796.00)	731,616.11	28.40%	(214,649.67)	141,124.98	65.75%
99100	Transfers Out	(129,223.00)	0.00	0.00%	(10,768.58)	0.00	0.00%
Total Expenditures		(2,705,019.00)	731,616.11	27.05%	(225,418.25)	141,124.98	62.61%
Total	207 Solid Waste Disposal	(155,019.00)	766,368.16	494.37%	(12,918.25)	(513,913.70)	-

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264 Employee Insurance No. 1		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
43101	Self-Insurance	0.00	(42,767.23)	0.00%	0.00	(42,767.23)	0.00%
44170	Miscellaneous Refunds	0.00	(224.00)	0.00%	0.00	(224.00)	0.00%
	Total Revenues	0.00	(42,991.23)	100.00%	0.00	(42,991.23)	0.00%
Expenditures							
72810	Central And Other	0.00	83,019.50	0.00%	0.00	80,026.75	0.00%
	Total Expenditures	0.00	83,019.50	100.00%	0.00	80,026.75	0.00%
Total	264 Employee Insurance No. 1	0.00	40,028.27	100.00%	0.00	37,035.52	0.00%

265 Employee Insurance No. 2		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
43101	Self-Insurance	0.00	(21,675.84)	0.00%	0.00	(4,883.46)	0.00%
	Total Revenues	0.00	(21,675.84)	100.00%	0.00	(4,883.46)	0.00%
Expenditures							
58600	Employee Benefits	0.00	40,919.82	0.00%	0.00	24,551.00	0.00%
	Total Expenditures	0.00	40,919.82	100.00%	0.00	24,551.00	0.00%
Total	265 Employee Insurance No. 2	0.00	19,243.98	100.00%	0.00	19,667.54	0.00%

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351 Cities - Sales Tax		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40210	Local Option Sales Tax	0.00	(1,556,848.21)	0.00%	0.00	(807,304.37)	0.00%
	Total Revenues	0.00	(1,556,848.21)	100.00%	0.00	(807,304.37)	0.00%
Expenditures							
52900	Other Finance	0.00	15,568.48	0.00%	0.00	8,073.04	0.00%
58700	Payments To Cities	0.00	1,541,279.73	0.00%	0.00	799,231.33	0.00%
	Total Expenditures	0.00	1,556,848.21	100.00%	0.00	807,304.37	0.00%
Total	351 Cities - Sales Tax	0.00	0.00	100.00%	0.00	0.00	0.00%

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352 City of Dandridge Property Tax		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40120	Trustee's Collections - Prior Year	0.00	(469.00)	0.00%	0.00	(53.00)	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(3,156.69)	0.00%	0.00	(96.98)	0.00%
40140	Interest And Penalty	0.00	(35.70)	0.00%	0.00	(4.77)	0.00%
Total Revenues		0.00	(3,661.39)	100.00%	0.00	(154.75)	0.00%
Expenditures							
52900	Other Finance	0.00	54.41	0.00%	0.00	2.13	0.00%
58700	Payments To Cities	0.00	10,989.15	0.00%	0.00	3,454.36	0.00%
Total Expenditures		0.00	11,043.56	100.00%	0.00	3,456.49	0.00%
Total	352 City of Dandridge Property Tax	0.00	7,382.17	100.00%	0.00	3,301.74	0.00%

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353 Baneberry Property Taxes		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40120	Trustee's Collections - Prior Year	0.00	(1,985.00)	0.00%	0.00	(1,107.00)	0.00%
40140	Interest And Penalty	0.00	(198.82)	0.00%	0.00	(111.02)	0.00%
	Total Revenues	0.00	(2,183.82)	100.00%	0.00	(1,218.02)	0.00%
Expenditures							
52900	Other Finance	0.00	52.13	0.00%	0.00	24.35	0.00%
58700	Payments To Cities	0.00	978.21	0.00%	0.00	938.02	0.00%
	Total Expenditures	0.00	1,030.34	100.00%	0.00	962.37	0.00%
Total	353 Baneberry Property Taxes	0.00	(1,153.48)	100.00%	0.00	(255.65)	0.00%

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354 City of New Market Property Taxes		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40120	Trustee's Collections - Prior Year	0.00	(841.00)	0.00%	0.00	(536.00)	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(793.91)	0.00%	0.00	(176.45)	0.00%
40140	Interest And Penalty	0.00	(71.12)	0.00%	0.00	(48.24)	0.00%
	Total Revenues	0.00	(1,706.03)	100.00%	0.00	(760.69)	0.00%
Expenditures							
52900	Other Finance	0.00	27.31	0.00%	0.00	15.21	0.00%
58700	Payments To Cities	0.00	1,396.77	0.00%	0.00	933.24	0.00%
	Total Expenditures	0.00	1,424.08	100.00%	0.00	948.45	0.00%
Total	354 City of New Market Property Taxes	0.00	(281.95)	100.00%	0.00	187.76	0.00%

921 Payroll Clearing Account 2		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
	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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Balance Sheet (Landscape)
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Fund : 101 General

Account Number	Account Description	Balance
Assets		
101-11120- - -	Cash On Hand	199.92
101-11130- - -	Cash In Bank	65,437.89
101-11140- - -	Cash With Trustee	20,684,886.30
101-11180- - -	Cash With Clerks, Register, And Sheriff	0.00
101-11410- - -	Accounts Receivable	(151.35)
101-11420- - -	Allowance For Uncollectibles-Contra Acct	0.00
101-11430- - -	Due From Other Governments	73,694.63
101-11500- - -	Property Taxes Receivable	0.00
101-11510- - -	Allowance For Uncollectable Property Tax	0.00
101-12140- - -	Other Restricted Assets	749,156.15
101-14100- - -	Estimated Revenues	37,236,834.00
101-14200- - -	Unliquidated Encumbrances (Control)	3,054,705.02
101-14500- - -	Expenditures - Current Year (Control)	6,581,191.92
101-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	238,484.91
Total Assets		68,684,439.39
Total Assets and Deferred Outflows of Resources		68,684,439.39
Liabilities		
101-21100- - -	Accounts Payable	0.00
101-21310- - -	Income Tax Withheld And Unpaid	0.00
101-21310- -DA -	Income Tax Withheld And Unpaid - Dandridge Library	0.00
101-21310- -JC -	Income Tax Withheld And Unpaid - Jefferson City Library	0.00
101-21310- -SOILC-	Income Tax Withheld And Unpaid - Soil Conservation	0.00
101-21310- -SP -	Income Tax Withheld And Unpaid - Strawberry Plains Library	0.00
101-21310- -VCG -	Income Tax Withheld And Unpaid - Victim Coordinator Grant	0.00
101-21310- -WP -	Income Tax Withheld And Unpaid - White Pine Library	0.00
101-21320- - -	Social Security Tax	(0.21)
101-21320- -DA -	Social Security Tax - Dandridge Library	0.00
101-21320- -JC -	Social Security Tax - Jefferson City Library	0.00
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- -DA -	Employee Medicare Deduction - Dandridge Library	0.00

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Fund : 101 General

Account Number	Account Description	Balance
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	(122,438.11)
101-21330- -DA -	Retirement Contributions - Dandridge Library	(604.31)
101-21330- -JC -	Retirement Contributions - Jefferson City Library	(1,110.29)
101-21330- -SOILC-	Retirement Contributions - Soil Conservation	(345.19)
101-21330- -SP -	Retirement Contributions - Strawberry Plains Library	(369.30)
101-21330- -VCG -	Retirement Contributions - Victim Coordinator Grant	(306.62)
101-21330- -WP -	Retirement Contributions - White Pine Library	(579.57)
101-21342- - -	Health Insurance	(288,941.00)
101-21343- - -	Dental / Vision	(9,920.47)
101-21344- - -	US ABLE	(10,773.34)
101-21345- - -	UNUM	(3,247.00)
101-21346- - -	Modern Woodmen	0.00
101-21347- - -	Health Savings Account	0.00
101-21350- - -	TSA - Nationwide	0.00
101-21351- - -	Medical Reimbursement Plan	(3,649.30)
101-21359- - -	Great West Hybrid	0.00
101-21360- - -	Garnishments And Levies	0.00
101-21392- - -	Direct Deposit	0.00
101-21399- - -	Other Payroll Deductions	(13,946.20)
101-21530- - -	Due To State Of Tennessee	(438.90)
101-21530- - -SRO	Due To State Of Tennessee - School Resource Officer	(29,266.00)
101-21530- -DA -	Due To State Of Tennessee - Dandridge Library	(9.38)
101-21530- -DRUGC-	Due To State Of Tennessee - Drug Court	(21,700.00)
101-21530- -JC -	Due To State Of Tennessee - Jefferson City Library	(14.39)
101-21530- -SP -	Due To State Of Tennessee - Strawberry Plains Library	(9.71)
101-21530- -WP -	Due To State Of Tennessee - White Pine Library	(2.65)
101-26300- - -	Alimony/Child Support	0.00
101-28100- - -	Appropriations (Control)	(37,247,233.60)
101-28500- - -	Revenues (Control)	(1,654,187.55)
101-28510- - -	Transfers From Other Funds (Control)	(1,000.00)

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Fund : 101 General

Account Number	Account Description	Balance
101-29940- - -	Deferred Current Property Taxes	0.00
101-29945- - -	Deferred Delinquent Property Taxes	0.00
101-29990- - -	Other Deferred/Unavailable Revenue	14,306.13
	Total Liabilities	(39,395,786.96)
101-34110- - -	Encumbrances - Current Year	(3,054,705.02)
101-34120- - -	Encumbrances - Prior Year	(515,169.00)
101-34510- -ADA -	Restricted For General Government - Americans With Disability Act	(508,371.41)
101-34510- -ARCH -	Restricted For General Government - Archives and Records Management	(37,260.00)
101-34510- -CHAN -	Restricted For General Government - Chancery Court Archive Fees	(560.02)
101-34510- -CIR -	Restricted For General Government - Circuit Court Archive Fees	(1,030.27)
101-34510- -CoC -	Restricted For General Government - County Clerk	(73,945.25)
101-34510- -COCLK-	Restricted For General Government - County Clerk Archive Revenue	(43,360.00)
101-34510- -GEN -	Restricted For General Government - General Sessions Archive Fee	(22,288.16)
101-34510- -GRANT-	Restricted For General Government - Health Dept Grant Funds	(25,000.00)
101-34510- -HMTAX-	Restricted For General Government - Hotel/Motel Occupancy Tax	(1,572,052.95)
101-34510- -JUV -	Restricted For General Government - Juvenile Court Archive Fees	(890.00)
101-34510- -RoD -	Restricted For General Government - Register Of Deeds	(129,829.05)
101-34510- -ADA -	Budget Restricted For General Government - Americans With Disability Act	0.00
101-34515- -CCFP -	Restricted For Finance - CO Clerk Fingerprint Fees	(9,288.00)
101-34515- -CoC -	Restricted For Finance - County Clerk	(186,007.30)
101-34515- -FIN -	Restricted For Finance - Finance	(8,229.82)
101-34520- -CC -	Restricted For Administration Of Justice - Circuit Court	(14,184.21)
101-34520- -CHC -	Restricted For Administration Of Justice - Chancery Court	(55,608.59)
101-34520- -CRS -	Restricted For Administration Of Justice - Courtroom Security	(33,730.40)
101-34520- -DRUGC-	Restricted For Administration Of Justice - Drug Court	(2,865.74)
101-34520- -GS -	Restricted For Administration Of Justice - General Sessions Court	(202,210.10)
101-34520- -JVC -	Restricted For Administration Of Justice - Juvenile Court	(21,120.17)
101-34520- -LIT -	Restricted For Administration Of Justice - Litigation Tax	(404,759.38)
101-34520- -VAA -	Restricted For Administration Of Justice - Victims Assistance Assessments	(2,555.89)
101-34520- -CHC -	Budget Restricted For Administration Of Justice - Chancery Court	25,000.00
101-34520- -GS -	Budget Restricted For Administration Of Justice - General Sessions Court	13,419.81
101-34525- - -SRO	Restricted For Public Safety - School Resource Officer	(223.14)
101-34525- -SH -	Restricted For Public Safety - Sheriff	(38,174.87)
101-34525- -SOR -	Restricted For Public Safety - Sexual Offender Registry	(25,197.02)
101-34530- -OPIOD-	Restricted For Public Health And Welfare - TN OPIOID Fund	(115,762.70)

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Account Number	Account Description	Balance
101-34530- -OPIOD-	Budget Restricted For Public Health And Welfare - TN OPIOID Fund	22,500.00
101-34535- -DA -	Restricted For Social, Cultural, Rec Ser - Dandridge Library	(25,122.22)
101-34535- -JC -	Restricted For Social, Cultural, Rec Ser - Jefferson City Library	(61,472.39)
101-34535- -SP -	Restricted For Social, Cultural, Rec Ser - Strawberry Plains Library	(8,220.92)
101-34535- -WP -	Restricted For Social, Cultural, Rec Ser - White Pine Library	(21,954.47)
101-34535- -DA -	Budget Restricted For Social, Cultural, Rec Ser - Dandridge Library	225.00
101-34535- -JC -	Budget Restricted For Social, Cultural, Rec Ser - Jefferson City Library	2,500.00
101-34535- -SP -	Budget Restricted For Social, Cultural, Rec Ser - Strawberry Plains Library	575.00
101-34535- -WP -	Budget Restricted For Social, Cultural, Rec Ser - White Pine Library	500.00
101-34585- - -	Restricted For Capital Projects	(13,337.01)
101-34585- -SPORT-	Restricted For Capital Projects - Sport Gaming Tax	(359,941.28)
101-34587- - -	Restricted For Hybrid Retirement Stabilization Fnd	(1,080,969.29)
101-34610- - -	Committed For General Government	(548,555.00)
101-34610- -ECDEV-	Committed For General Government - Economic Development	(1,254,649.10)
101-34610- -INS -	Committed For General Government - Additonal Insurance Options Cost	(40,000.00)
101-34610- -STTOR-	Committed For General Government - State Contribution to Tourism	(10,000.00)
101-34610- -TN250-	Committed For General Government - Tourism - Marking Civil War Trail	(3,500.00)
101-34610- -WHEEL-	Committed For General Government - County Wheel Tax	(193,434.71)
101-34610- -ECDEV-	Budget Committed For General Government - Economic Development	100,000.00
101-34685- - -	Committed For Capital Projects	(1,364,000.00)
101-34685- -WEBSI-	Committed For Capital Projects - Website Design and Support Services	(40,500.00)
101-34685- -WEBSI-	Budget Committed For Capital Projects - Website Design and Support	40,500.00
101-34710- - -	Assigned For General Government	(22,164.00)
101-34710- -BUILD-	Assigned For General Government - Maint/Buildings	(13,000.00)
101-34710- -COCMM-	Assigned For General Government - County Commission Training Expenses	(4,000.00)
101-34710- -INSPT-	Assigned For General Government - Building Inspection	(4,000.00)
101-34715- - -	Assigned For Finance	(48,239.95)
101-34720- -CC -	Assigned For Administration Of Justice - Circuit Court	(8,142.00)
101-34725- -SH -	Assigned For Public Safety - Sheriff	(87,045.51)
101-34730- -EMS -	Assigned For Public Health And Welfare - Emergency Medical Services	(114,459.40)
101-39000- - -	Unassigned	(9,582,283.32)
101-39000- -REQFB-	Unassigned - Required Balance By Statue and/or Policy	(7,285,683.00)
101-39000- - -	Budget Unassigned	(194,820.21)
	Total Equities	(29,288,652.43)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(68,684,439.39)

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Fund Totals:	101	General	0.00
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Fund : 112 Courthouse & Jail Maintenance

Account Number	Account Description	Balance
Assets		
112-11140- - -	Cash With Trustee	211,789.36
112-11180- - -	Cash With Clerks, Register, And Sheriff	0.00
112-14100- - -	Estimated Revenues	1,500.00
112-14500- - -	Expenditures - Current Year (Control)	111.30
Total Assets		213,400.66
Total Assets and Deferred Outflows of Resources		213,400.66
Liabilities		
112-28100- - -	Appropriations (Control)	(1,500.00)
112-28500- - -	Revenues (Control)	(5,426.94)
Total Liabilities		(6,926.94)
112-34510- - -	Restricted For General Government	(206,473.72)
Total Equities		(206,473.72)
Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(213,400.66)
Fund Totals:	112 Courthouse & Jail Maintenance	0.00

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Fund : 114 Law Library

Account Number	Account Description	Balance
Assets		
114-11140- - -	Cash With Trustee	62,543.40
114-11180- - -	Cash With Clerks, Register, And Sheriff	0.00
114-14100- - -	Estimated Revenues	12,461.00
114-14500- - -	Expenditures - Current Year (Control)	27.91
Total Assets		75,032.31
Total Assets and Deferred Outflows of Resources		75,032.31
Liabilities		
114-28100- - -	Appropriations (Control)	(2,400.00)
114-28500- - -	Revenues (Control)	(1,400.38)
Total Liabilities		(3,800.38)
114-34510- - -	Budget Restricted For General Government	(10,061.00)
114-34520- - -	Restricted For Administration Of Justice	(61,170.93)
Total Equities		(71,231.93)
Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(75,032.31)
Fund Totals:	114 Law Library	0.00

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Fund : 116 Solid Waste/Sanitation

Account Number	Account Description	Balance
Assets		
116-11140- - -	Cash With Trustee	1,027,719.15
116-11180- - -	Cash With Clerks, Register, And Sheriff	0.00
116-11410- - -	Accounts Receivable	0.00
116-11440- - -	Due From Other Funds	0.00
116-11500- - -	Taxes Receivable	0.00
116-11510- - -	Allowance For Uncollectable Property Tax	0.00
116-14100- - -	Estimated Revenues	2,609,500.00
116-14200- - -	Unliquidated Encumbrances (Control)	162,422.35
116-14500- - -	Expenditures - Current Year (Control)	242,140.24
116-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	585,225.20
	Total Assets	4,627,006.94
	Total Assets and Deferred Outflows of Resources	4,627,006.94
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	(4,218.93)
116-21342- - -	Health Insurance	904.00
116-21343- - -	Dental Insurance	(297.44)
116-21344- - -	Usable	(370.82)
116-21345- - -	Unum	(125.00)
116-21359- - -	Great West Hybrid	0.00
116-21392- - -	Direct Deposit	0.00
116-21530- - -	Due To State Of Tennessee	28.68
116-26300- - -	Alimony/Child Support	0.00
116-28100- - -	Appropriations (Control)	(2,562,350.00)
116-28500- - -	Revenues (Control)	(11,259.69)
116-29940- - -	Deferred Current Property Taxes	0.00
116-29945- - -	Deferred Delinquent Property Taxes	0.00
	Total Liabilities	(2,577,689.20)
116-34110- - -	Encumbrances - Current Year	(162,422.35)
116-34120- - -	Encumbrances - Prior Year	(744,122.57)

Fund : 116		Solid Waste/Sanitation	
Account Number	Account Description		Balance
116-34530- - -	Restricted For Public Health And Welfare		(1,095,622.82)
116-34530- - -	Budget Restricted For Public Health And Welfare		(47,150.00)
	Total Equities		(2,049,317.74)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(4,627,006.94)
Fund Totals:	116	Solid Waste/Sanitation	0.00

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Fund : 121		Special Purpose - TN Opioid Abatement Fund		
Account Number		Account Description		Balance
Assets				
121-11140-	-	-	Cash With Trustee	217,068.41
121-14100-	-	-	Estimated Revenues	191,511.00
Total Assets				408,579.41
Total Assets and Deferred Outflows of Resources				408,579.41
Liabilities				
121-28100-	-	-	Appropriations (Control)	(191,511.00)
121-28500-	-	-	Revenues (Control)	(1,279.23)
Total Liabilities				(192,790.23)
121-34525-	-	-	Restricted For Public Safety	(215,789.18)
121-34530-	-	TNABT-	Restricted For Public Health And Welfare - TN Opioid Abatement Funds	0.00
Total Equities				(215,789.18)
Total Liabilities, Deferred Inflows of Resources, and Fund Bala				(408,579.41)
Fund Totals:	121	Special Purpose - TN Opioid Abatement Fund		0.00

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Fund : 122 Drug Control

Account Number	Account Description	Balance
Assets		
122-11140- - -	Cash With Trustee	61,828.11
122-11180- - -	Cash With Clerks, Register, And Sheriff	0.00
122-14100- - -	Estimated Revenues	77,000.00
122-14200- - -	Unliquidated Encumbrances (Control)	5,010.73
122-14500- - -	Expenditures - Current Year (Control)	339.35
	Total Assets	144,178.19
	Total Assets and Deferred Outflows of Resources	144,178.19
Liabilities		
122-28100- - -	Appropriations (Control)	(88,400.00)
122-28500- - -	Revenues (Control)	(1,253.96)
	Total Liabilities	(89,653.96)
122-34110- - -	Encumbrances - Current Year	(5,010.73)
122-34120- - -	Encumbrances - Prior Year	(1,112.95)
122-34525- - -	Restricted For Public Safety	(33,740.55)
122-34525- -DEDCP-	Restricted For Public Safety - Drug Enforcement Drug Control Payments	(26,060.00)
122-34525- - -	Budget Restricted For Public Safety	11,400.00
	Total Equities	(54,524.23)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(144,178.19)
Fund Totals:	122 Drug Control	0.00

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Fund : 127		American Rescue Plan Act Grant		
Account Number		Account Description		Balance
Assets				
127-11140- - -		Cash With Trustee		123,300.97
127-14100- - -		Estimated Revenues		591,000.00
Total Assets				714,300.97
Total Assets and Deferred Outflows of Resources				714,300.97
Liabilities				
127-21900- - -		Other Current Liabilities		(6,797.74)
127-28100- - -		Appropriations (Control)		(591,000.00)
Total Liabilities				(597,797.74)
127-34120- - -		Encumbrances - Prior Year		(1,808,939.32)
127-34512- - -		Restricted for Gen Govt - American Rescue Plan Act		1,725,029.10
127-34512- -JCOB -		Restricted for Gen Govt - American Rescue Plan Act - Jefferson County Office		(32,593.01)
Total Equities				(116,503.23)
Total Liabilities, Deferred Inflows of Resources, and Fund Bala				(714,300.97)
Fund Totals:	127	American Rescue Plan Act Grant		0.00

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Fund : 128 Other Special Revenue Fund

Account Number	Account Description	Balance
Assets		
128-11140- - -	Cash With Trustee	13,373,071.57
128-11180- - -	Cash With Clerks, Register, And Sheriff	0.00
128-11410- - -	Accounts Receivable	0.00
128-12210- - -	Leases Receivable - Long Term	20,801,310.49
128-14100- - -	Estimated Revenues	856,002.00
128-14500- - -	Expenditures - Current Year (Control)	2,203.40
Total Assets		35,032,587.46
Total Assets and Deferred Outflows of Resources		35,032,587.46
Liabilities		
128-28100- - -	Appropriations (Control)	(9,500.00)
128-28500- - -	Revenues (Control)	(110,402.63)
128-29975- - -	Deferred Leases Receivable	(20,801,310.49)
128-29990- - -	Other Deferred/Unavailable Revenue	141,667.00
Total Liabilities		(20,779,546.12)
128-34645- - -	Committed For Other Operations	(13,406,539.34)
128-34645- - -	Budget Committed For Other Operations	(846,502.00)
Total Equities		(14,253,041.34)
Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(35,032,587.46)
Fund Totals:	128 Other Special Revenue Fund	0.00

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Fund : 131 Highway/Public Works

Account Number	Account Description	Balance
Assets		
131-11140- - -	Cash With Trustee	7,941,631.25
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	6,093,200.00
131-14200- - -	Unliquidated Encumbrances (Control)	995,386.35
131-14500- - -	Expenditures - Current Year (Control)	1,153,809.76
131-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	242,177.17
Total Assets		16,426,204.53
Total Assets and Deferred Outflows of Resources		16,426,204.53
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	(0.20)
131-21325- - -	Employee Medicare Deduction	0.00
131-21330- - -	Retirement Contributions	(18,855.66)
131-21342- - -	Health Insurance	0.00
131-21343- - -	Dental Insurance	0.00
131-21344- - -	Usable	0.00
131-21345- - -	Unum	(464.57)
131-21350- - -	Valic Annuity	0.00
131-21359- - -	Great West Hybrid	0.00
131-21392- - -	Direct Deposit	0.00
131-21530- - -	Due To State Of Tennessee	(29.39)
131-26300- - -	Alimony/Child Support	110.00
131-28100- - -	Appropriations (Control)	(6,333,956.00)
131-28500- - -	Revenues (Control)	(300,229.72)
131-29940- - -	Deferred Current Property Taxes	0.00
131-29945- - -	Deferred Delinquent Property Taxes	0.00
131-29990- - -	Other Deferred/Unavailable Revenue	0.00
Total Liabilities		(6,653,425.54)

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131-34110-	-	-	Encumbrances - Current Year	(995,386.35)
131-34120-	-	-	Encumbrances - Prior Year	(309,677.17)
131-34550-	-	-	Restricted For Highways/Public Works	(7,444,923.82)
131-34550-	-	-	Budget Restricted For Highways/Public Works	240,756.00
131-34650-	-	-	Committed For Highways/Public Works	(111,990.00)
131-34650-	-INS	-	Committed For Highways/Public Works - Additonal Insurance Options Cost	(3,000.00)
131-34650-	-POND	-	Committed For Highways/Public Works - Ponderosa Dr Repair Work	(418,864.67)
131-34651-	-	-	Committed For Highway Paving	(341,609.04)
131-34675-	-	-	Committed For Capital Outlay	(387,814.00)
131-34750-	-	-	Assigned For Highways/Public Works	(269.94)
Total Equities				(9,772,778.99)
Total Liabilities, Deferred Inflows of Resources, and Fund Bala				(16,426,204.53)
Fund Totals:	131	Highway/Public Works		0.00

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Fund : 141 General Purpose School

Account Number	Account Description	Balance
Assets		
141-11130- - -	Cash In Bank	11,163.50
141-11140- - -	Cash With Trustee	21,530,557.57
141-11180- - -	Cash With Clerks, Register, And Sheriff	0.00
141-11410- - -	Accounts Receivable	0.00
141-11430- - -	Due From Other Governments	911,844.01
141-11440- - -	Due From Other Funds	0.00
141-11500- - -	Property Taxes Receivable	12,958,792.00
141-11510- - -	Allowance For Uncollectable Property Tax	(379,965.00)
141-11600- - -	Prepaid Items	0.00
141-12140- - -	Other Restricted Assets	1,475,576.19
141-14100- - -	Estimated Revenues	76,930,823.00
141-14200- - -	Unliquidated Encumbrances (Control)	2,358,047.56
141-14500- - -	Expenditures - Current Year (Control)	5,344,133.35
141-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	422,968.57
Total Assets		121,563,940.75
Total Assets and Deferred Outflows of Resources		121,563,940.75
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	(0.01)
141-21325- - -	Employee Medicare Deduction	0.00
141-21330- - -	Retirement Contributions	(87,653.23)
141-21340- - -	Employee Insurance Deductions	(39,757.95)
141-21341- - -	Unum Life	(8,275.35)
141-21341- - -PT	Unum - Part-time employment	(235.86)
141-21342- - -	State Health	(834,106.06)
141-21342- - -PT	Health Insurance - Part-time employment	(1,225.00)
141-21343- - -	AFLAC	0.00
141-21344- - -	Usable	(55,683.69)
141-21345- - -	Tasc Fsa & Ddc	0.00
141-21346- - -	Health Savings Account	0.00
141-21350- - -	Valic Annuity	0.00
141-21351- - -	Horace Mann Annuity	0.00

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Fund : 141 General Purpose School

Account Number	Account Description	Balance
141-21352- - -	Equi-Vest Annuity	0.00
141-21353- - -	Metro Annuity	0.00
141-21354- - -	Oppenheimer Annuity	0.00
141-21356- - -	National Life	0.00
141-21357- - -	Naco (Def Comp)	0.00
141-21358- - -	Modern Woodmen Annuity	0.00
141-21359- - -	Great West Hybrid	0.00
141-21360- - -	Garnishments And Levies	0.00
141-21392- - -	Direct Deposit	0.00
141-21400- - -	Other Payables	(93.99)
141-28100- - -	Appropriations (Control)	(78,832,297.00)
141-28500- - -	Revenues (Control)	(6,464,418.60)
141-28510- - -	Transfers From Other Funds (Control)	(17,455.00)
141-29940- - -	Deferred Current Property Taxes	(12,286,483.00)
141-29945- - -	Deferred Delinquent Property Taxes	(246,466.00)
141-29990- - -	Other Deferred/Unavailable Revenue	(889,510.99)
	Total Liabilities	(99,763,661.73)
141-34110- - -	Encumbrances - Current Year	(2,358,047.56)
141-34120- - -	Encumbrances - Prior Year	(689,349.50)
141-34555- - -002	Restricted For Education - Little Libraries	(1,452.22)
141-34555- - -305	Restricted For Education - Mt. Horeb Robotics Program	(1,603.97)
141-34560- - -	Restricted For Instruction	792.57
141-34587- - -	Restricted For Hybrid Retirement Stabilization Fnd	(1,475,576.19)
141-34655- - -201	Committed For Education - Medicaid Reimbursement	(295,400.78)
141-34655- - -301	Committed For Education - Welding Booths	(11,581.79)
141-34655- - -FRO	Committed For Education - Front of School Facelifts	(92,736.00)
141-34655- - -PAT	Committed For Education - Painting Projects	(109,317.48)
141-34655- - -PLS	Committed For Education - Parking Lot Striping	(86,430.00)
141-34655- - -	Budget Committed For Education	1,901,474.00
141-34685- - -012	Committed For Capital Projects - Sewer Plant	(20,467.18)
141-34755- - -	Assigned For Education	(190,000.00)
141-34755- - -065	Assigned For Education - JCHS Field	(330,000.00)
141-34755- - -250	Assigned For Education - Technology	(602,506.24)
141-34755- - -CAP	Assigned For Education - Capital Projects	(2,000,000.00)
141-34755- - -FIN	Assigned For Education - FINANCE	(32,433.50)

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Fund : 141 General Purpose School

Account Number	Account Description	Balance
141-34755- - -INS	Assigned For Education - Insurance	(100,000.00)
141-34755- - -JCL	Assigned For Education - JCHS Youth Leadership Class	(15,000.00)
141-34755- - -KEY	Assigned For Education - Key Machine and Cores	(6,384.72)
141-34755- - -MNE	Assigned For Education - Maintenance Equipment	(469,223.28)
141-34755- - -PLY	Assigned For Education - Playground Maintenance Service	(82,008.85)
141-34755- - -SAS	Assigned For Education - Safety and Security	(88,240.88)
141-34755- - -SPP	Assigned For Education - Student Protection Plan	(39,429.70)
141-34755- - -TRN	Assigned For Education - For Transportation	(487,532.00)
141-34755- - -TXT	Assigned For Education - Textbooks	(1,300,000.00)
141-39000- - -	Unassigned	(10,464,604.02)
141-39000- -015 -	Unassigned - Primary Instruction	39.15
141-39000- -950 -	Unassigned - Jefferson Academy	11,710.03
141-39000- -REQFB-	Unassigned - Required Balance By Statue and/or Policy	(2,364,968.91)
Total Equities		(21,800,279.02)
Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(121,563,940.75)
Fund Totals: 141	General Purpose School	0.00

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Fund : 142 School Federal Projects			
Account Number	Account Description		Balance
	No Current Control Account Activity		
	Total		0.00
	Total		0.00
Fund Totals:	142 School Federal Projects		0.00

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Fund : 142- School Federal Projects - Title I - Cons Admin

Account Number	Account Description	Balance
Assets		
142-012-11140- - -	Cash With Trustee	(11,678.33)
142-012-11430- - -	Due From Other Governments	0.00
142-012-14100- - -	Estimated Revenues	172,353.51
142-012-14200- - -	Unliquidated Encumbrances (Control)	668.73
142-012-14500- - -	Expenditures - Current Year (Control)	27,895.53
	Total Assets	189,239.44
	Total Assets and Deferred Outflows of Resources	189,239.44
Liabilities		
142-012-21310- - -	Income Tax Withheld And Unpaid	0.00
142-012-21320- - -	Social Security Tax	0.00
142-012-21325- - -	Employee Medicare Deduction	0.00
142-012-21330- - -	Retirement Contributions	(1,284.84)
142-012-21340- - -	Employee Insurance Deductions	(35.83)
142-012-21341- - -	Unum Life	(17.20)
142-012-21342- - -	State Health	(793.00)
142-012-21344- - -	Usable	(138.56)
142-012-21392- - -	Direct Deposit	0.00
142-012-28100- - -	Appropriations (Control)	(172,353.51)
142-012-28500- - -	Revenues (Control)	(13,947.77)
	Total Liabilities	(188,570.71)
142-012-34110- - -	Encumbrances - Current Year	(668.73)
	Total Equities	(668.73)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(189,239.44)
Fund Totals:	142-012 School Federal Projects - Title I - Cons Admin	0.00

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Fund : 142- School Federal Projects - Title I (Disadvantaged Students)

Account Number	Account Description	Balance
Assets		
142-102-11140- - -	Cash With Trustee	39,303.70
142-102-11430- - -	Due From Other Governments	0.00
142-102-14100- - -	Estimated Revenues	2,321,550.43
142-102-14200- - -	Unliquidated Encumbrances (Control)	6,653.29
142-102-14500- - -	Expenditures - Current Year (Control)	4,147.94
	Total Assets	2,371,655.36
	Total Assets and Deferred Outflows of Resources	2,371,655.36
Liabilities		
142-102-21320- - -	Social Security Tax	0.00
142-102-21325- - -	Employee Medicare Deduction	0.00
142-102-21330- - -	Retirement Contributions	(153.00)
142-102-21340- - -	Employee Insurance Deductions	(1,538.00)
142-102-21341- - -	Unum Life	(346.12)
142-102-21341- - -PT	Unum - Part-time employment	(3.80)
142-102-21342- - -	State Health	(39,347.50)
142-102-21342- - -PT	Health Insurance - Part-time employment	(22.00)
142-102-21343- - -	Aflac	0.00
142-102-21344- - -	Usable	(2,041.22)
142-102-21345- - -	Tasc Fsa & Ddc	0.00
142-102-21350- - -	Valic Annuity	0.00
142-102-21358- - -	Modern Woodmen Annuity	0.00
142-102-21359- - -	Great West Hybrid	0.00
142-102-21392- - -	Direct Deposit	0.00
142-102-28100- - -	Appropriations (Control)	(2,321,550.43)
	Total Liabilities	(2,365,002.07)
142-102-34110- - -	Encumbrances - Current Year	(6,653.29)
	Total Equities	(6,653.29)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(2,371,655.36)
Fund Totals:	142-102 School Federal Projects - Title I (Disadvantaged Students)	0.00

Fund : 142- School Federal Projects - Title I D - Mountain View		
Account Number	Account Description	Balance
	No Current Control Account Activity	
	Total	0.00
	Total	0.00
Fund Totals:	142-104 School Federal Projects - Title I D - Mountain View	0.00

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Fund : 142- School Federal Projects - Title II - Part A (Highly Trained)		
Account Number	Account Description	Balance
	No Current Control Account Activity	
	Total	0.00
	Total	0.00
Fund Totals:	142-202 School Federal Projects - Title II - Part A (Highly Trained)	0.00

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Fund : 142- School Federal Projects - Title Iii (Esl)

Account Number	Account Description	Balance
Assets		
142-302-11140- - -	Cash With Trustee	(297.23)
142-302-11430- - -	Due From Other Governments	0.00
142-302-14100- - -	Estimated Revenues	59,301.43
142-302-14200- - -	Unliquidated Encumbrances (Control)	3,559.60
142-302-14500- - -	Expenditures - Current Year (Control)	297.23
Total Assets		62,861.03
Total Assets and Deferred Outflows of Resources		62,861.03
Liabilities		
142-302-28100- - -	Appropriations (Control)	(59,301.43)
Total Liabilities		(59,301.43)
142-302-34110- - -	Encumbrances - Current Year	(3,559.60)
Total Equities		(3,559.60)
Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(62,861.03)
Fund Totals:	142-302 School Federal Projects - Title Iii (Esl)	0.00

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Fund : 142- School Federal Projects - Title IV

Account Number	Account Description	Balance
Assets		
142-402-11140- - -	Cash With Trustee	(4,559.59)
142-402-11430- - -	Due From Other Governments	0.00
142-402-14100- - -	Estimated Revenues	80,552.98
142-402-14500- - -	Expenditures - Current Year (Control)	5,719.68
	Total Assets	81,713.07
	Total Assets and Deferred Outflows of Resources	81,713.07
Liabilities		
142-402-21310- - -	Income Tax Withheld And Unpaid	0.00
142-402-21320- - -	Social Security Tax	0.00
142-402-21325- - -	Employee Medicare Deduction	0.00
142-402-21330- - -	Retirement Contributions	(325.16)
142-402-21340- - -	Employee Insurance Deductions	(35.83)
142-402-21341- - -	Unum Life	(6.10)
142-402-21342- - -	State Health	(793.00)
142-402-21359- - -	Great West Hybrid	0.00
142-402-21392- - -	Direct Deposit	0.00
142-402-28100- - -	Appropriations (Control)	(80,552.98)
	Total Liabilities	(81,713.07)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(81,713.07)
Fund Totals:	142-402 School Federal Projects - Title IV	0.00

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Fund : 142- School Federal Projects - Carl Perkins Basic

Account Number	Account Description	Balance
Assets		
142-801-11140- - -	Cash With Trustee	(2,939.69)
142-801-11430- - -	Due From Other Governments	0.00
142-801-14100- - -	Estimated Revenues	131,601.00
142-801-14200- - -	Unliquidated Encumbrances (Control)	23,441.72
142-801-14500- - -	Expenditures - Current Year (Control)	19,998.35
Total Assets		172,101.38
Total Assets and Deferred Outflows of Resources		172,101.38
Liabilities		
142-801-28100- - -	Appropriations (Control)	(131,601.00)
142-801-28500- - -	Revenues (Control)	(17,058.66)
Total Liabilities		(148,659.66)
142-801-34110- - -	Encumbrances - Current Year	(23,441.72)
Total Equities		(23,441.72)
Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(172,101.38)
Fund Totals:	142-801 School Federal Projects - Carl Perkins Basic	0.00

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Fund : 142- School Federal Projects - Carl Perkins -Focus Area 4 -
Industry Certification

Account Number	Account Description	Balance
Assets		
142-806-11140- - -	Cash With Trustee	(4,448.78)
142-806-14100- - -	Estimated Revenues	50,000.00
142-806-14200- - -	Unliquidated Encumbrances (Control)	5,880.48
142-806-14500- - -	Expenditures - Current Year (Control)	4,448.78
	Total Assets	55,880.48
	Total Assets and Deferred Outflows of Resources	55,880.48
Liabilities		
142-806-21330- - -	Retirement Contributions	0.00
142-806-28100- - -	Appropriations (Control)	(50,000.00)
	Total Liabilities	(50,000.00)
142-806-34110- - -	Encumbrances - Current Year	(5,880.48)
	Total Equities	(5,880.48)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(55,880.48)
Fund Totals:	142-806 School Federal Projects - Carl Perkins -Focus Area 4 - Industry Certification	0.00

Fund : 142- School Federal Projects - IDEA Partnership for Systemic Change (K-12)		
Account Number	Account Description	Balance
Assets		
142-892-11140- - -	Cash With Trustee	0.00
142-892-11430- - -	Due From Other Governments	0.00
Total Assets		0.00
Total Assets and Deferred Outflows of Resources		0.00
Liabilities		
142-892-21330- - -	Retirement Contributions	0.00
142-892-21342- - -	Health Insurance	0.00
Total Liabilities		0.00
Total Liabilities, Deferred Inflows of Resources, and Fund Bala		0.00
Fund Totals:	142-892 School Federal Projects - IDEA Partnership for Systemic Change (K-12)	0.00

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Fund : 142- School Federal Projects - Behavioral Partnership Support		
Account Number	Account Description	Balance
	No Current Control Account Activity	
	Total	0.00
	Total	0.00
Fund Totals:	142-893 School Federal Projects - Behavioral Partnership Support	0.00

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Fund : 142- School Federal Projects - Idea

Account Number	Account Description	Balance
Assets		
142-902-11140- - -	Cash With Trustee	30,392.47
142-902-11430- - -	Due From Other Governments	0.00
142-902-14100- - -	Estimated Revenues	1,651,810.00
142-902-14200- - -	Unliquidated Encumbrances (Control)	45,648.74
142-902-14500- - -	Expenditures - Current Year (Control)	47,374.42
	Total Assets	1,775,225.63
	Total Assets and Deferred Outflows of Resources	1,775,225.63
Liabilities		
142-902-21320- - -	Social Security Tax	0.00
142-902-21325- - -	Employee Medicare Deduction	0.00
142-902-21330- - -	Retirement Contributions	(363.30)
142-902-21340- - -	Employee Insurance Deductions	(1,660.62)
142-902-21341- - -	Unum Life	(440.07)
142-902-21341- - -PT	Unum - Part-time employment	(28.50)
142-902-21342- - -	State Health	(37,942.50)
142-902-21342- - -PT	Health Insurance - Part-time employment	(132.00)
142-902-21344- - -	Usable	(1,131.92)
142-902-21345- - -	Tasc Fsa & Ddc	0.00
142-902-21358- - -	Modern Woodmen Annuity	0.00
142-902-21359- - -	Great West Hybrid	0.00
142-902-21360- - -	Garnishments And Levies	0.00
142-902-21392- - -	Direct Deposit	0.00
142-902-28100- - -	Appropriations (Control)	(1,651,810.00)
142-902-28500- - -	Revenues (Control)	(36,003.71)
	Total Liabilities	(1,729,512.62)
142-902-34110- - -	Encumbrances - Current Year	(45,648.74)
142-902-34555- - -	Restricted For Education	(64.27)
	Total Equities	(45,713.01)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(1,775,225.63)
Fund Totals:	142-902 School Federal Projects - Idea	0.00

Fund : 142- School Federal Projects - Preschool (Special Education)		
Account Number	Account Description	Balance
Assets		
142-911-14100- - -	Estimated Revenues	61,623.00
	Total Assets	61,623.00
	Total Assets and Deferred Outflows of Resources	61,623.00
Liabilities		
142-911-28100- - -	Appropriations (Control)	(61,623.00)
	Total Liabilities	(61,623.00)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(61,623.00)
Fund Totals:	142-911 School Federal Projects - Preschool (Special Education)	0.00

Fund : 142-		School Federal Projects - General Purpose School Transfer		
Account Number		Account Description		Balance
Assets				
142-999-11140- - -		Cash With Trustee		3,000,000.00
		Total Assets		3,000,000.00
		Total Assets and Deferred Outflows of Resources		3,000,000.00
Equities				
142-999-34655- - -		Committed For Education		(3,000,000.00)
		Total Equities		(3,000,000.00)
		Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(3,000,000.00)
Fund Totals:	142-999 School Federal Projects - General Purpose School Transfer			0.00

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Fund : 143 Central Cafeteria

Account Number	Account Description	Balance
Assets		
143-11120- - -	Cash On Hand	1,100.00
143-11140- - -	Cash With Trustee	2,841,542.74
143-11200- -DES -421	Inventories - Dandridge Elementary School - Food Preparation Supplies	739.03
143-11200- -DES -422	Inventories - Dandridge Elementary School - Food Supplies	7,581.66
143-11200- -JCHS -421	Inventories - Jefferson Co High School - Food Preparation Supplies	2,330.20
143-11200- -JCHS -422	Inventories - Jefferson Co High School - Food Supplies	22,982.63
143-11200- -JES -421	Inventories - Jefferson Elementary - Food Preparation Supplies	625.29
143-11200- -JES -422	Inventories - Jefferson Elementary - Food Supplies	3,793.11
143-11200- -JMS -421	Inventories - Jefferson Middle School - Food Preparation Supplies	1,489.91
143-11200- -JMS -422	Inventories - Jefferson Middle School - Food Supplies	11,424.89
143-11200- -MHE -421	Inventories - Mt Horeb Elementary School - Food Preparation Supplies	1,957.28
143-11200- -MHE -422	Inventories - Mt Horeb Elementary School - Food Supplies	7,872.26
143-11200- -MMS -421	Inventories - Maury Middle School - Food Preparation Supplies	1,341.81
143-11200- -MMS -422	Inventories - Maury Middle School - Food Supplies	7,085.49
143-11200- -NME -421	Inventories - New Market Elementary - Food Preparation Supplies	870.40
143-11200- -NME -422	Inventories - New Market Elementary - Food Supplies	5,808.08
143-11200- -PES -421	Inventories - Piedmont Elementary School - Food Preparation Supplies	408.16
143-11200- -PES -422	Inventories - Piedmont Elementary School - Food Supplies	3,251.44
143-11200- -RSS -421	Inventories - Rush Strong School - Food Preparation Supplies	1,061.56
143-11200- -RSS -422	Inventories - Rush Strong School - Food Supplies	4,869.18
143-11200- -TES -421	Inventories - Talbott Elementary School - Food Preparation Supplies	334.72
143-11200- -TES -422	Inventories - Talbott Elementary School - Food Supplies	3,367.02
143-11200- -WPS -421	Inventories - White Pine School - Food Preparation Supplies	167.45
143-11200- -WPS -422	Inventories - White Pine School - Food Supplies	3,986.51
143-11410- - -815	Accounts Receivable - Usda Lunch Claim	665,915.65
143-11410- - -816	Accounts Receivable - Usda Breakfast Claim	106,282.26
143-11410- - -817	Accounts Receivable - In-Transit Deposits	(335,968.02)
143-11410- - -818	Accounts Receivable - Usda-Other	2,605.18
143-14100- - -	Estimated Revenues	5,255,043.00
143-14200- - -	Unliquidated Encumbrances (Control)	2,977,222.10
143-14500- - -	Expenditures - Current Year (Control)	479,901.33
143-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	219.15
Total Assets		12,087,211.47
Total Assets and Deferred Outflows of Resources		12,087,211.47

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Fund : 143 Central Cafeteria

Account Number	Account Description	Balance
Liabilities		
143-21100- - -	Accounts Payable	0.00
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	(4,362.57)
143-21340- - -	Employee Insurance Deductions	(1,306.36)
143-21341- - -	Unum Life	(455.27)
143-21341- - -PT	Unum - Part-time employment	(150.52)
143-21342- - -	State Health	(33,479.00)
143-21342- - -PT	Health Insurance - Part-time employment	(785.00)
143-21344- - -	Usable	(2,470.80)
143-21345- - -	Tasc Fsa & Ddc	0.00
143-21354- - -	Oppenheimer Annuity	0.00
143-21358- - -	Modern Woodmen Annuity	0.00
143-21359- - -	Great West Hybrid	0.00
143-21360- - -	Garnishments And Levies	0.00
143-21392- - -	Direct Deposit	0.00
143-28100- - -	Appropriations (Control)	(6,583,284.00)
143-28500- - -	Revenues (Control)	(514,653.65)
143-29990- - -	Other Deferred/Unavailable Revenue	(16.64)
Total Liabilities		(7,140,963.81)
143-34110- - -	Encumbrances - Current Year	(2,977,222.10)
143-34120- - -	Encumbrances - Prior Year	(2,231.29)
143-34220- -DES -	Inventory - Dandridge Elementary School	(8,320.69)
143-34220- -JCHS -	Inventory - Jefferson Co High School	(25,312.83)
143-34220- -JES -	Inventory - Jefferson Elementary	(4,418.40)
143-34220- -JMS -	Inventory - Jefferson Middle School	(12,914.80)
143-34220- -MHE -	Inventory - Mt Horeb Elementary School	(9,829.54)
143-34220- -MMS -	Inventory - Maury Middle School	(8,427.30)
143-34220- -NME -	Inventory - New Market Elementary	(6,678.48)
143-34220- -PES -	Inventory - Piedmont Elementary School	(3,659.60)
143-34220- -RSS -	Inventory - Rush Strong School	(5,930.74)
143-34220- -TES -	Inventory - Talbott Elementary School	(3,701.74)
143-34220- -WPS -	Inventory - White Pine School	(4,153.96)

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Fund : 143 Central Cafeteria

Account Number	Account Description	Balance
143-34570- -DES -	Restricted For Operation Of Non-Inst Ser - Dandridge Elementary School	(235,025.81)
143-34570- -JCHS -	Restricted For Operation Of Non-Inst Ser - Jefferson Co High School	(862,556.40)
143-34570- -JES -	Restricted For Operation Of Non-Inst Ser - Jefferson Elementary	(264,736.97)
143-34570- -JMS -	Restricted For Operation Of Non-Inst Ser - Jefferson Middle School	(325,926.85)
143-34570- -MHE -	Restricted For Operation Of Non-Inst Ser - Mt Horeb Elementary School	(319,144.52)
143-34570- -MMS -	Restricted For Operation Of Non-Inst Ser - Maury Middle School	(255,561.92)
143-34570- -NME -	Restricted For Operation Of Non-Inst Ser - New Market Elementary	(182,490.56)
143-34570- -PES -	Restricted For Operation Of Non-Inst Ser - Piedmont Elementary School	(183,599.43)
143-34570- -RSS -	Restricted For Operation Of Non-Inst Ser - Rush Strong School	(245,277.99)
143-34570- -TES -	Restricted For Operation Of Non-Inst Ser - Talbott Elementary School	(125,720.08)
143-34570- -WPS -	Restricted For Operation Of Non-Inst Ser - White Pine School	(400,090.93)
143-39000- - -	Unassigned	198,444.27
143-39000- - -	Budget Unassigned	1,328,241.00
Total Equities		(4,946,247.66)
Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(12,087,211.47)
Fund Totals:	143 Central Cafeteria	0.00

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Fund : 151 General Debt Service

Account Number	Account Description	Balance
Assets		
151-11140- - -	Cash With Trustee	31,408,545.26
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	553,669.00
151-11500- - -	Property Taxes Receivable	0.00
151-11510- - -	Allowance For Uncollectable Property Tax	0.00
151-11600- - -	Prepaid Items	0.00
151-11810- - -	Accrued Interest Receivable	(435,899.65)
151-14100- - -	Estimated Revenues	7,659,435.00
151-14500- - -	Expenditures - Current Year (Control)	275,744.24
Total Assets		39,461,493.85
Total Assets and Deferred Outflows of Resources		39,461,493.85
Liabilities		
151-28100- - -	Appropriations (Control)	(5,878,212.00)
151-28500- - -	Revenues (Control)	(1,386,171.77)
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		(7,264,383.77)
151-34200- - -	Nonexpendable	(166,000.00)
151-34680- - -	Committed For Debt Service	(21,516,675.08)
151-34680- -2021A-	Committed For Debt Service - 2021A Debt	(2,855,000.00)
151-34680- -REQFB-	Committed For Debt Service - Required Balance By Statue and/or Policy	(5,878,212.00)
151-34680- -RZED -	Committed For Debt Service - RZED	0.00
151-34680- - -	Budget Committed For Debt Service	(101,223.00)
151-34680- -2021A-	Budget Committed For Debt Service - 2021A Debt	(1,680,000.00)
Total Equities		(32,197,110.08)
Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(39,461,493.85)
Fund Totals:	151 General Debt Service	0.00

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Fund : 171 General Capital Projects

Account Number	Account Description	Balance
Assets		
171-11140- - -	Cash With Trustee	1,788,196.82
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	2,367,219.00
171-14200- - -	Unliquidated Encumbrances (Control)	839,216.25
171-14500- - -	Expenditures - Current Year (Control)	311,549.64
171-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	222,279.88
	Total Assets	5,528,461.59
	Total Assets and Deferred Outflows of Resources	5,528,461.59
Liabilities		
171-21100- - -	Accounts Payable	0.00
171-28100- - -	Appropriations (Control)	(2,405,337.24)
171-28500- - -	Revenues (Control)	(280,736.09)
171-29940- - -	Deferred Current Property Taxes	0.00
171-29945- - -	Deferred Delinquent Property Taxes	0.00
	Total Liabilities	(2,686,073.33)
171-34110- - -	Encumbrances - Current Year	(839,216.25)
171-34120- - -	Encumbrances - Prior Year	(706,265.39)
171-34685- - -	Committed For Capital Projects	(659,696.18)
171-34685- -ADA -	Committed For Capital Projects - Americans With Disability Act	(750.00)
171-34685- -CHINS-	Committed For Capital Projects - Courthouse - Insulation	(15,500.00)
171-34685- -GARAG-	Committed For Capital Projects - Jefferson County Vehicle Maintenance	(20,058.84)
171-34685- -GENER-	Committed For Capital Projects - Generator Addition	(15,567.00)
171-34685- -HWY -	Committed For Capital Projects - Highway Wheel Tax	(285,851.82)
171-34685- -JCCAM-	Committed For Capital Projects - Justice Center Camera Upgrade	(149,275.57)
171-34685- -JCDRY-	Committed For Capital Projects - Justice Center (Jail) Dryer Replacement	(5,000.00)
171-34685- -JCOB -	Committed For Capital Projects - Jefferson County Office Building	0.00
171-34685- -LEDLT-	Committed For Capital Projects - LED Light Project	(159,876.00)
171-34685- -SHER -	Committed For Capital Projects - Sherrif Department Wheel Tax	(23,449.45)
171-34685- - -	Budget Committed For Capital Projects	18,096.00
171-34685- -GARAG-	Budget Committed For Capital Projects - Jefferson County Vehicle	20,058.84
171-34685- -JCCAM-	Budget Committed For Capital Projects - Justice Center Camera Upgrade	75,000.00

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Fund : 171		General Capital Projects	
Account Number	Account Description	Balance	
171-34685- -JCDRY-	Budget Committed For Capital Projects - Justice Center (Jail) Dryer	3,383.95	
171-34685- -JCEXP-	Budget Committed For Capital Projects - Justice Center Expansion Project	(100,000.00)	
171-34685- -LEDLT-	Budget Committed For Capital Projects - LED Light Project	159,784.00	
171-34685- -SHER -	Budget Committed For Capital Projects - Sherrif Department Wheel Tax	23,449.45	
171-39000- - -	Budget Unassigned	(161,654.00)	
Total Equities		(2,842,388.26)	
Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(5,528,461.59)	
Fund Totals:	171 General Capital Projects	0.00	

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Fund : 177 Education Capital Projects

Account Number	Account Description	Balance
Assets		
177-11140- - -	Cash With Trustee	26,394,403.11
177-14100- - -	Estimated Revenues	240,000.00
177-14200- - -	Unliquidated Encumbrances (Control)	56,696.83
177-14500- - -	Expenditures - Current Year (Control)	553.76
177-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	3,799,233.87
Total Assets		30,490,887.57
Total Assets and Deferred Outflows of Resources		30,490,887.57
Liabilities		
177-21100- - -	Accounts Payable	0.00
177-21500- - -	Due To Other Funds	(20.00)
177-28100- - -	Appropriations (Control)	(28,942,463.00)
177-28500- - -	Revenues (Control)	(55,376.13)
Total Liabilities		(28,997,859.13)
177-34110- - -	Encumbrances - Current Year	(56,696.83)
177-34120- - -	Encumbrances - Prior Year	(8,312,174.27)
177-34685- - -	Committed For Capital Projects	8,179,140.45
177-34685- - -BAS	Committed For Capital Projects - JCHS Baseball Field Renovations	(170,000.00)
177-34685- - -ESI	Committed For Capital Projects - EESI Loan - Energy Lighting project	(533,828.12)
177-34685- - -HVA	Committed For Capital Projects - HVAC Systems	(4,323,673.80)
177-34685- - -JER	Committed For Capital Projects - Jefferson Elementary Renovation	(23,144,240.41)
177-34685- - -LVS	Committed For Capital Projects - FFA Steel Livestock Structure	(351,923.76)
177-34685- - -PAV	Committed For Capital Projects - Paving Projects	(63,894.91)
177-34685- - -ROF	Committed For Capital Projects - Roof Repair	(41,568.00)
177-34685- - -TER	Committed For Capital Projects - Talbott Elementary Repairs	(1,333,208.74)
177-34685- - -WHE	Committed For Capital Projects - Wheel Tax	(43,423.05)
177-34685- - -BAS	Budget Committed For Capital Projects - JCHS Baseball Field Renovations	0.00
177-34685- - -ESI	Budget Committed For Capital Projects - EESI Loan - Energy Lighting project	596,456.00
177-34685- - -HVA	Budget Committed For Capital Projects - HVAC Systems	4,804,082.00
177-34685- - -JCB	Budget Committed For Capital Projects - JCHS Bleachers	131,300.00
177-34685- - -JER	Budget Committed For Capital Projects - Jefferson Elementary Renovation	22,351,802.00
177-34685- - -LVS	Budget Committed For Capital Projects - FFA Steel Livestock Structure	25,000.00
177-34685- - -PAV	Budget Committed For Capital Projects - Paving Projects	63,900.00
177-34685- - -ROF	Budget Committed For Capital Projects - Roof Repair	41,568.00
177-34685- - -TER	Budget Committed For Capital Projects - Talbott Elementary Repairs	627,000.00

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Fund : 177		Education Capital Projects	
Account Number		Account Description	Balance
177-34685- - -WHE		Budget Committed For Capital Projects - Wheel Tax	0.00
		Total Equities	(1,554,383.44)
		Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(30,552,242.57)
Fund Totals:	177	Education Capital Projects	(61,355.00)

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Fund : 207 Solid Waste Disposal

Account Number	Account Description	Balance
Assets		
207-11120- - -	Cash On Hand	100.00
207-11140- - -	Cash With Trustee	3,628,459.43
207-11410- - -	Accounts Receivable	0.00
207-11420- - -	Allowance For Uncollectibles-Contra Acct	(10,298.28)
207-11440- - -	Due From Other Funds	2,205.81
207-12140- - -	Other Restricted Assets	42,597.00
207-12250- - -	Net Pension Asset	58,626.00
207-13100- - -	Landfill Facilities And Development	1,826,100.97
207-13110- - -	Accum Depr - Landfill Facilities And Dev	(869,013.93)
207-13200- - -	Land	1,370,430.00
207-13300- - -	Buildings And Improvements	659,215.22
207-13310- - -	Accumulated Depreciation-Buildings & Impr	(585,480.08)
207-13700- - -	Machinery And Equipment	5,751,052.01
207-13710- - -	Accumulated Depreciation-Mach & Equip	(3,731,023.30)
207-13800- - -	Construction In Progress	3,015,550.46
207-14100- - -	Estimated Revenues	2,550,000.00
207-14200- - -	Unliquidated Encumbrances (Control)	437,383.22
207-14500- - -	Expenditures - Current Year (Control)	294,232.89
207-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	44,710.42
207-15400- - -	Pension Changes In Experience	25,385.00
207-15401- - -	Pension Changes in Assumptions	1,356.00
207-15404- - -	Pension Cont.After Measurement Date	30,650.00
207-15501- - -	OPEB Changes in Assumptions	13,201.00
207-15504- - -	OPEB Contributions After Measurement Date	1,252.00
Total Assets		14,556,691.84
Total Assets and Deferred Outflows of Resources		14,556,691.84
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	0.06
207-21325- - -	Employee Medicare Deduction	0.00
207-21330- - -	Retirement Contributions	(4,758.91)
207-21342- - -	Health Insurance	0.00

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Fund : 207 Solid Waste Disposal

Account Number	Account Description	Balance
207-21343- - -	Dental Insurance	(339.42)
207-21344- - -	Usable	(672.90)
207-21345- - -	Unum	(188.17)
207-21350- - -	Valic Annuity	0.00
207-21351- - -	Medical Reimbursement Plan	(166.66)
207-21359- - -	Great West Hybrid	0.00
207-21392- - -	Direct Deposit	0.00
207-21395- - -	Compensated Absences Payable	(4,372.80)
207-21500- - -	Due To Other Funds	(387,669.00)
207-21530- - -	Due To State Of Tennessee	(20.63)
207-22500- - -	Accrued Liab For Landfill Closure/Care	(4,035,790.00)
207-27400- - -	Capital Outlay Notes Payable-Long Term	(1,900,800.00)
207-27560- - -	Net OPEB Liability	(42,553.00)
207-27600- - -	Accrued Leave - Long-Term	(13,425.50)
207-28100- - -	Appropriations (Control)	(2,705,019.00)
207-28500- - -	Revenues (Control)	34,752.05
207-29980- - -	Pension Changes in Experience	(2.00)
207-29982- - -	Pension Changes In Investment Earnings	(16,675.00)
207-29985- - -	OPEB Changes in Experience	(11,418.00)
207-29986- - -	OPEB Changes in Assumptions	(13,806.00)
	Total Liabilities	(9,102,924.88)
207-34110- - -	Encumbrances - Current Year	(437,383.22)
207-34120- - -	Encumbrances - Prior Year	(256,389.00)
207-34587- - -	Restricted For Hybrid Retirement Stabilization Fnd	(10,428.00)
207-34685- - -	Committed For Capital Projects	(31,922.16)
207-34685- -III -	Committed For Capital Projects - Class III Construction	(500,000.00)
207-39000- - -	Unassigned	(2,294,683.84)
207-39000- - -	Budget Unassigned	155,019.00
207-39110- - -	Net Investment In Capital Assets	(7,358,973.71)
207-39121- - -	Restricted For Purpose No. 1	(58,626.00)
207-39122- - -	Restricted For Purpose No. 2	(32,169.00)
207-39900- - -	Net Assets - Unrestricted	5,371,788.97
	Total Equities	(5,453,766.96)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(14,556,691.84)
Fund Totals:	207 Solid Waste Disposal	0.00

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Fund : 264 Employee Insurance No. 1

Account Number	Account Description	Balance
Assets		
264-11140- - -	Cash With Trustee	101,817.54
264-14500- - -	Expenditures - Current Year (Control)	83,019.50
Total Assets		184,837.04
Total Assets and Deferred Outflows of Resources		184,837.04
Liabilities		
264-28500- - -	Revenues (Control)	(42,991.23)
Total Liabilities		(42,991.23)
264-39000- - -	Unassigned	(141,845.81)
Total Equities		(141,845.81)
Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(184,837.04)
Fund Totals:	264 Employee Insurance No. 1	0.00

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Fund : 265 Employee Insurance No. 2

Account Number	Account Description	Balance
Assets		
265-11140- - -	Cash With Trustee	155,220.02
265-14500- - -	Expenditures - Current Year (Control)	40,919.82
Total Assets		196,139.84
Total Assets and Deferred Outflows of Resources		196,139.84
Liabilities		
265-28500- - -	Revenues (Control)	(21,675.84)
Total Liabilities		(21,675.84)
265-39000- - -	Unassigned	(170,930.40)
265-39900- - -	Net Assets - Unrestricted	(3,533.60)
Total Equities		(174,464.00)
Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(196,139.84)
Fund Totals:	265 Employee Insurance No. 2	0.00

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Fund : 351 Cities - Sales Tax

Account Number	Account Description	Balance
Assets		
351-11140- - -	Cash With Trustee	0.00
351-11430- - -	Due From Other Governments	0.00
351-14500- - -	Expenditures - Current Year (Control)	1,556,848.21
	Total Assets	1,556,848.21
	Total Assets and Deferred Outflows of Resources	1,556,848.21
Liabilities		
351-21550- - -	Due To Other Taxing Units	0.00
351-28500- - -	Revenues (Control)	(1,556,848.21)
	Total Liabilities	(1,556,848.21)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(1,556,848.21)
Fund Totals:	351 Cities - Sales Tax	0.00

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Fund : 352 City of Dandridge Property Tax

Account Number	Account Description	Balance
Assets		
352-11140- - -	Cash With Trustee	152.62
352-11500- - -	Taxes Receivable	0.00
352-11510- - -	Allowance For Uncollectable Property Tax	0.00
352-14500- - -	Expenditures - Current Year (Control)	11,043.56
	Total Assets	11,196.18
	Total Assets and Deferred Outflows of Resources	11,196.18
Liabilities		
352-21550- - -	Due To Other Taxing Units	(4,515.18)
352-28500- - -	Revenues (Control)	(3,661.39)
	Total Liabilities	(8,176.57)
352-39000- - -	Unassigned	(3,019.61)
	Total Equities	(3,019.61)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(11,196.18)
Fund Totals:	352 City of Dandridge Property Tax	0.00

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Fund : 353 Baneberry Property Taxes

Account Number	Account Description	Balance
Assets		
353-11140- - -	Cash With Trustee	1,193.67
353-11500- - -	Taxes Receivable	0.00
353-11510- - -	Allowance For Uncollectable Property Tax	0.00
353-14500- - -	Expenditures - Current Year (Control)	1,030.34
	Total Assets	2,224.01
	Total Assets and Deferred Outflows of Resources	2,224.01
Liabilities		
353-21550- - -	Due To Other Taxing Units	(456.42)
353-28500- - -	Revenues (Control)	(2,183.82)
	Total Liabilities	(2,640.24)
353-39000- - -	Unassigned	416.23
	Total Equities	416.23
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(2,224.01)
Fund Totals:	353 Baneberry Property Taxes	0.00

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Fund : 354		City of New Market Property Taxes		
Account Number		Account Description		Balance
Assets				
354-11140-	-	-	Cash With Trustee	745.48
354-11500-	-	-	Taxes Receivable	0.00
354-11510-	-	-	Allowance For Uncollectable Property Tax	0.00
354-14500-	-	-	Expenditures - Current Year (Control)	1,424.08
Total Assets				2,169.56
Total Assets and Deferred Outflows of Resources				2,169.56
Liabilities				
354-21550-	-	-	Due To Other Taxing Units	0.00
354-28500-	-	-	Revenues (Control)	(1,706.03)
Total Liabilities				(1,706.03)
354-39000-	-	-	Unassigned	(463.53)
Total Equities				(463.53)
Total Liabilities, Deferred Inflows of Resources, and Fund Bala				(2,169.56)
Fund Totals:	354	City of New Market Property Taxes		0.00

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



This certificate is proudly presented to

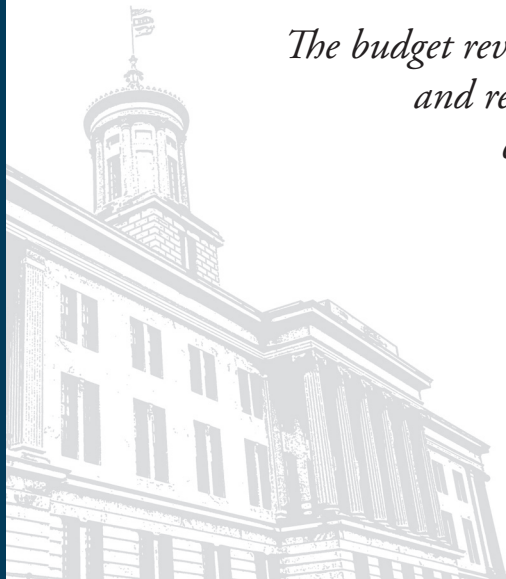
JEFFERSON COUNTY

on this day, September 30, 2026 in recognition of its timely adoption
of a balanced budget for fiscal year beginning July 1, 2026.

*The budget review was completed by the Office of the Comptroller of the Treasury
and resulted in a standard approval indicating the government's
commitment to operate with a sound financial plan.*



JASON E. MUMPOWER
Comptroller of the Treasury



Jefferson County Building Department

1st Quarterly Report of 2026-2027

	1st Quarter July 26-Sept 26	Fiscal Year 2026-2027
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Total Number of Permits:	131	131
Total Permit Fees:	\$134,756	\$134,756
Total Valuation:	\$37,261,919	\$37,261,919

New Residence (Frame) (Single Family)

Number of Permits:	51
Permit Fees:	\$91,297
Valuation:	\$25,512,080

New Residence (DW/Mobile Homes)

Number of Permits:	17
Permit Fees:	\$12,900
Valuation:	\$2,599,061

New Residence (SW/Mobile Homes)

Number of Permits:	11
Permit Fees:	\$5,136
Valuation:	\$975,736

Commercial Building

Number of Permits:	2
Permit Fees:	\$8,141
Valuation:	\$2,697,612

Industrial Building

Number of Permit:	0
Permit Fees:	\$0
Valuation:	\$0

Accessory Building

Number of Permits:	33
Permit Fee:	\$11,628
Valuation:	\$3,733,292

Additions

Number of Permits:	17
Permit Fees:	\$5,654
Valuation:	\$1,744,138

Jefferson County School Facilities Tax

Date	AFT	AFT COLLECTED	AFT OUTSTANDING
January-24	\$47,217	\$47,217	\$0
February-24	\$47,434	\$45,394	\$2,040
March-24	\$79,075	\$79,075	\$0
April-24	\$81,557	\$81,557	\$0
May-24	\$65,662	\$65,662	\$0
June-24	\$52,763	\$52,763	\$0
July-24	\$76,038	\$76,038	\$0
August-24	\$85,577	\$85,577	\$0
September-24	\$44,340	\$44,340	\$0
October-24	\$62,103	\$57,901	\$4,202
November-24	\$56,292	\$56,292	\$0
December-24	\$43,111	\$43,111	\$0
TOTAL 2024	\$741,169	\$734,927	\$6,242

2008-2024 GRAND TOTAL	\$5,032,933	\$4,994,116	\$38,817
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Jefferson County School Facilities Tax

Date	AFT	AFT COLLECTED	AFT OUTSTANDING
January-25	\$91,561	\$91,561	\$0
February-25	\$82,633	\$82,633	\$0
March-25	\$75,613	\$75,613	\$0
April-25	\$67,832	\$66,028	\$1,804
May-25	\$76,026	\$71,226	\$4,800
June-25	\$77,617	\$75,998	\$1,619
July-25	\$67,127	\$63,277	\$3,850
August-25	\$72,614	\$72,614	\$0
September-25	\$85,037	\$77,045	\$7,992
October-25	\$87,688	\$74,826	\$12,862
November-25	\$60,721	\$59,015	\$1,706
December-25	\$60,275	\$48,493	\$11,782
TOTAL 2025	\$904,744	\$858,329	\$46,415

2008-2025 GRAND TOTAL	\$5,937,677	\$5,852,445	\$85,232
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Jefferson County School Facilities Tax

Date	AFT	AFT COLLECTED	AFT OUTSTANDING
January-26	\$62,679	\$56,106	\$6,573
February-26	\$61,950	\$61,950	\$0
March-26	\$86,043	\$55,444	\$30,599
April-26	\$102,175	\$85,079	\$17,096
May-26	\$39,947	\$36,147	\$3,800
June-26	\$74,723	\$63,651	\$11,072
July-26	\$43,761	\$32,681	\$11,080
August-26	\$97,709	\$91,438	\$6,271
September-26	\$57,620	\$52,413	\$5,207
October-26			
November-26			
December-26			
TOTAL 2026	\$626,607	\$534,909	\$91,698

2008-2026 GRAND TOTAL	\$6,564,284	\$6,387,354	\$176,930
----------------------------------	--------------------	--------------------	------------------

911 Board of Directors Report – Year-to-Date Operations

18,253 Total 911 calls + texts · 67/day	4.80 sec Avg. answer time 911 calls	97.66% Answered ≤10 sec 911 calls	5.71% Abandoned 1,024 of 17,922	42,111 Admin calls non-911 · 154/day	63,136 Calls for service 38 agencies
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Call Handling & Answer Times

Source: Top PSAP Metrics – Answer Time (01/01/2026–09/30/2026, abandoned calls included)

911 volume

911 calls answered	16,898	94.29%
911 calls abandoned	1,024	5.71%
911 calls total	17,922	100%
Text-to-911 sessions	331	
Total 911 (calls + texts) · avg. 67 per day	18,253	

911 answer time (average 4.80 seconds)

Within 10 seconds		97.66%
Within 15 seconds		99.43%
Within 20 seconds		99.99%
Within 40 seconds		100.00%

911 calls by class of service

Class of service	Calls	Share
Wireless (WRLS)	7,832	43.7%
Wireline (WRLN)	118	0.7%
VoIP	326	1.8%
TLMA & Other	380	2.1%
No class of service (as reported)	9,266	51.7%
Total	17,922	100%

Other lines

Admin (non-911) calls · 154 per day	42,111
Outbound (non-911) · 80 per day	21,730
Text sessions · avg. 4.40 msgs, 283.2 sec	331
TTY calls (inbound and outbound)	0

Calls for Service (CFS) by Agency

Source: CAD Report 474 – Department CFS Totals For CallType List (01/01/2026 00:00–09/30/2026 23:59)

Top 10 agencies (share of 63,136 total)

Agency	CFS	Share
Jefferson Co. Sheriff's Dept.	22,566	35.7%
Jefferson County EMS	10,302	16.3%
Jefferson City Police Dept.	9,820	15.6%
White Pine Police Dept.	5,419	8.6%
Dandridge Police Dept.	4,339	6.9%
Tennessee Highway Patrol	1,833	2.9%
New Market Police Dept.	1,512	2.4%
Jefferson City Fire Dept.	1,103	1.7%
Jefferson Co. Constable	883	1.4%
White Pine Fire Dept.	742	1.2%

Summary

Top 5 agencies	52,446	83.1%
Top 10 agencies	58,519	92.7%
Remaining 28 agencies	4,617	7.3%
Report total (38 agencies) · ≈231 per day	63,136	100%

Agencies ranked 11–14

911 Comm. Centers	730	Public Works	723
Dandridge Fire Dept.	558	Jeff. Co. Rescue Squad	383

Counts are per-department totals as listed in the CAD report.

Key takeaways

- 911 calls are answered quickly:** average answer time was 4.80 seconds; 97.66% were answered within 10 seconds, 99.43% within 15 seconds and 100.00% within 40 seconds.
- Total 911 volume was 18,253** (17,922 calls plus 331 text sessions), about 67 per day. Of the 17,922 calls, 1,024 (5.71%) were abandoned.
- Admin (non-911) lines carried 42,111 calls** (154 per day), about 2.3 times the number of 911 calls; an additional 21,730 outbound non-911 calls were recorded.
- CAD logged 63,136 calls for service across 38 agencies.** The Sheriff's Department accounted for 22,566 (35.7%); the top five agencies together accounted for 83.1%.

JEFFERSON COUNTY EMS
QUARTERLY REPORT

	TOTAL	Total	Total	Contractual	Charitable	Net	Cash
	RESPONSES	TRANSPORTS	Charges	Adjustments	Write-offs	Sales	Income
2025-2026							
July	1172	968	\$ 1,133,223.50	\$ 539,346.65	\$ 10,631.06	\$ 583,245.79	\$ 428,535.87
August	1036	853	\$ 1,005,969.50	\$ 462,465.14	\$ 11,180.50	\$ 532,323.86	\$ 396,464.58
September	1075	874	\$ 1,042,935.00	\$ 604,333.52	\$ 35,651.86	\$ 402,949.62	\$ 399,814.51
October							
November							
December							
January							
February							
March							
April							
May							
June							
TOTALS	3283	2695	\$ 3,182,128.00	\$ 1,606,145.31	\$ 57,463.42	\$ 1,518,519.27	\$ 1,224,814.96

MEMO

TO: TOM CARTER

FROM: Toni Caprio/Environmental Dept. Jefferson County

DATE: June 30, 2026

SUBJECT: Quarterly Report
(April, May, June 2026)

The following is a report of the activities of the Jefferson County Health Department/Division of Environmental Health for the quarter ending June. 2026.

SEWAGE VISITS:

Drain field Layouts	83
Technical Assistance	51
Drain field Finals	67
Inspection Letters	0
Repairs	30
WATER SAMPLES	11
COMPLAINTS	73
SUBDIVISION EVALUATIONS	104
CLERICAL	339
CERTIFICATE OF VERIFICATION	19

Total 777

**JEFFERSON COUNTY, DIV. OF ENVIRONMENTAL HEALTH
FEES BREAKDOWN
2024-2025**

Month	Septic Permits	Water Sample	Inspect Letter	Sub div Eval.	Subdiv Eval. Existing C.O.V.	Installer Permits	Pumper	Repair	FINAL COUN TS	Up Grade OR OTHER	Total Dollars Collected
April '26	24 \$6000.00	4 \$260.00	0 \$0.00	15 \$750.00	E-0 \$0.00 COV-6 \$600.00	3 \$600.00	1 \$200.00	9 \$900.00	28	1 \$50.00	\$9360.00
May '26	29 \$7250.00	6 \$390.00	0 \$00.00	12 \$600.00	E-0 COV-2 \$0.00 \$200.00	9 \$1800.00	0 \$0.00	14 \$1400.00	22	0 \$0.00	\$11640.00
June '26	30 \$7500.00	1 \$65.00	0 \$0.00	77 \$3850.00	E-0 COV-11 \$0.00 \$1100.00	6 \$1200.00	0 \$0.00	7 \$700.00	17	3 \$600.00	\$15015.00
											(Total) \$36015.00

The above totals are a reflection of fees collected according to the Fee Schedule listed below:

Septic Permit	\$ 250.00	Existing Evaluation	\$ 60.00	Upgrade Permit	\$200.00
Water Sample	65.00	Certificate of Verifications	100.00		
Inspections Letter	200.00	Repair	100.00		
Installer Permit	200.00	Pumper Permit	200.00		
Subdivision Evaluation	50.00	Subdivison Evaluation Existing	60.00		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		Jan. 2027	Feb. 2027	Mar. 2027	Apr. 2027	May. 2027	June.2027	July.2026	Aug.2026	Sept.2026	Oct.2026	Nov.2026	Dec. 2026	TOTALS
2	Septic Permit							29	37	14				
3	Upgrade Septic Permit							1	0	0				
4	Repair Permit							7	7	9				
5	Water Sample							3	2	5				
6	Inspection Letter							1	0	0				
7	Subdivision Evaluation							8	8	10				
8	Existing Subdivision Eval.							0	0	0				
9	Certificate of Verification							9	7	4				
10	Installer Permit							6	6	2				
11	Other -													
12	LPP Permit													
13	Pumper Permit													
14	Late Fee							1						
15	Office Fee													
16	Alternative System Permits								1					
17	Addition 1000 Gallon													
18	Large Conventional System Plan Review													
19														
20	Experimental System Plan Review													
21	AMOUNT RECEIVED"	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,095	\$24,700	\$11,700	\$0.00	\$0.00	\$0.00	\$47,495.00
22									0					

JEFFERSON COUNTY DEPARTMENT OF TOURISM

2026/2027 – Q1 REPORT | July • August • September

EXECUTIVE SUMMARY

Jefferson County tourism entered FY2027 with positive momentum. July–August Hotel Occupancy Tax collections increased 4.2% year-over-year, while longer-distance travel data shows 958,800 trips (+7.3%) and 1.5 million visit nights (+8.1%) over the most recent 12 months. During the quarter, the Department also advanced the new destination brand, website and CRM; secured \$30,000 in state marketing grant funding; hosted major sports-tourism events; and expanded destination exposure through digital content, earned media and national television coverage.

\$212.2K

FY27 HOT
Jul–Aug

+4.2%

HOT YoY

958.8K

50+ Mile Trips
Last 12 Months

1.5M

Visit Nights
+8.1% YoY

HOTEL OCCUPANCY TAX

FY2026 Final Collections: \$885,364.72 | **FY2027 YTD (July–August):** \$212,194.48 | **YoY:** +4.2%

FY2026 collections finished 0.6% above FY2025. The final six months of FY2026 increased approximately 3.6% compared with the same period a year earlier, and that positive trend continued into FY2027. Figures represent gross HOT collections prior to the 5% Clerk/Trustee commission.

VISITOR TRENDS – 50+ MILE TRAVEL MARKET

Placer.ai recorded approximately 958,800 trips (+7.3% YoY) and 1.5 million visit nights (+8.1%) over the most recent 12 months, with average trip duration increasing to 2.3 nights (+4.3%). July–August alone generated 187,100 trips, 354,200 visit nights and an estimated \$3.8 million in visitor spending. Top origin markets include Tri-Cities TN/VA, Nashville, Charleston–Huntington WV, Greenville–Spartanburg/Asheville, New York and Atlanta.

Data note: Placer.ai tourism reporting reflects travelers originating 50+ miles away and therefore does not fully capture important regional visitation, including portions of the Knoxville-area lake and weekend market.

TOURISM ECONOMIC IMPACT | 2025 STATE DATA

The Tennessee Department of Tourist Development's newly released 2025 economic impact data reports \$74.55 million in direct visitor spending in Jefferson County, a 1.4% increase over 2024. Tourism supported 478 jobs, generated \$15.45 million in labor income, and produced more than \$7.32 million in state and local tax revenue, including \$3.23 million in local tax collections. Jefferson County ranked 31st among Tennessee's 95 counties in visitor spending. Jefferson_2025_County_Snapshot

\$74.44M

Direct Visitor Spending

\$3.23M

Local Tax Revenue

478

Jobs Generated

\$336

Tax Savings per Household

On an average day, tourism generated approximately \$204,251 in visitor spending and \$8,848 in local tax collections. Visitor-generated tax revenue equated to an estimated \$336 in tax savings per Jefferson County household. Jefferson_2025_County_Snapshot

Note: State visitation estimates use a different methodology than local visitation analytics, including defining day visitors as those traveling more than 50 miles from home. State and local visitation estimates should therefore not be directly compared

EVENTS & TOURNAMENT PERFORMANCE – PRELIMINARY 2026 YTD

JCTD estimates direct event impact using participant/attendance data, Placer.ai insights and standardized lodging, meal, incidental and marine-fuel assumptions. Current tracking includes 12 events with completed attendance/impact data through September; one additional Q1 event remains pending final data.

14,478	1,093	648	\$2.57M
Estimated attendance	Overnight participants	Tournament boats	Tracked direct expenditures*

**Preliminary event figures are based on the Department's event-level tracking sheet and will be finalized as remaining organizer data is received. ROI will be reported after final reconciliation.*

MARKETING & PROMOTION HIGHLIGHTS

- **Destination Content Partnerships:** XPLR Nash produced eight destination videos, with three released during Q1 and additional content scheduled through early 2027. The Capturing Couple also released two collaborative destination reels.
- **Earned & Print Exposure:** Full-page placements appeared in Field & Stream and the 2026–27 TWRA guide. Major League Fishing's Douglas Lake Tackle Warehouse Pro Circuit event premiered as a two-hour national broadcast on VICE TV on September 27.
- **Website Performance:** Google Analytics recorded approximately 11,000 active users and 23,000 page views during July–September. Organic Search generated 7,100 sessions, the leading traffic source.
- **Email Marketing:** Four campaigns were delivered to approximately 5,800 subscribers, achieving an average unique open rate of 31.6%.
- **Content & Public Relations:** Published six destination blogs and distributed two event press releases supporting seasonal travel, the Scots-Irish Festival and the inaugural Corn & Bacon Festival.

ORGANIC SOCIAL MEDIA

Organic content continued to extend destination awareness without paid amplification. Instagram generated 147,591 organic views during the quarter (+31.3%) and approximately 9,000 content interactions (+75.5%). Facebook generated 126,833 total views, including 121,928 organic views. Collaborative reels also produced strong individual performance, including one Instagram reel exceeding 32,000 views.

INDUSTRY PARTNERSHIPS & PROGRAM HIGHLIGHTS

- **Destination Brand, Website & CRM:** Finalized the new destination logo and continued development of the new website, interactive mapping and partner CRM/extranet. Business-partner outreach begins in December in preparation for the March 1, 2027 launch.
- **State Funding:** Awarded a \$30,000 Tennessee Department of Tourist Development Marketing Grant to help offset costs associated with the new website, brand identity and advertising initiatives.
- **Sports Tourism:** Hosted the inaugural NPFL Military Classic, Senior Olympics Cycling Race and Tennessee Pro Mini Golf Open, continuing Jefferson County's focus on events that drive visitation and destination exposure.
- **State & Regional Leadership:** Represented Jefferson County at the Governor's Conference on Tourism, including a Fishing Towns/Bill Dance Signature Lakes session; participated in Tennessee Hospitality & Tourism Association and Middle East Tennessee Tourism Council initiatives; and joined the Tennessee River Valley Stewardship Council.
- Welcomed Avery Cooper as Destination Marketing Coordinator, expanding capacity for partner engagement, content development and destination marketing.

QUARTER AHEAD

Priorities for Q2 include fall event execution and measurement, continued website/CRM development, partner onboarding, seasonal marketing and preparation for the March 2027 destination brand and website launch.

FUND BALANCE TOTAL	-	1,500.00
RESERVE BALANCE TOTAL	-	34,493.33

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

Item #	1	Restricted for General Government - Americans with Disabilities Act / Transfers Out				Debit	Credit
		34510	ADA	Restricted for General Government - ADA	-	24,493.33	
		99100	590	ADA Transfers Out - Transfers to Other Funds (Capital Fund 171) - ADA	+		24,493.33
				Total		24,493.33	24,493.33
Budgeting Americans with Disabilities Act (ADA) reserves for completing an ADA Project per Priority 2 in the Transitional Plan Priority List for the Finance Department office entrance.							

Item #	2	Tourism / Reserves				Debit	Credit
		34610	STTOR	Committed for General Government Reserves - STTOR	-	10,000.00	
		58110	312	STTOR Tourism - Contracts with Private Agencies - STTOR	+		10,000.00
				Total		10,000.00	10,000.00
Budgeting Tennessee Tourism Contribution reserves for hosting fishing tournament.							

Item #	3	Sheriff's Department / Mental Health Prisoner Transport				Debit	Credit
		47590	MHPT	Other Federal Through State - MHPT	+	32,737.00	
		54110	599	MHPT Sheriff's Department - Other Charges - MHPT	+		32,737.00
				Total		32,737.00	32,737.00
Budgeting additional carryover grant funds from fiscal year 2025-2026 into proper expenditure line for fiscal year 2026-2027.							

Item #	4	<i>Sheriff's Department / Violent Crime Intervention Competitive Collaborative Enhancement Grant</i>				Debit	Credit
		47590	VCIFC	Other State Grants - VCIFC	+	451,401.00	
		54110	351	VCIFC Sheriff's Department - Rentals - VCIFC	+		31,000.00
		54110	524	VCIFC Sheriff's Department - Staff Development - VCIFC	+		20,401.00
		54110	599	VCIFC Sheriff's Department - Other Charges - VCIFC	+		400,000.00
				Total		451,401.00	451,401.00
Budgeting additional funds from the Violent Crime Intervention Competitive Collaborative Enhancement Grant (VCIFC) into proper expenditure lines.							

Item #	5	Jail			Debit	Credit
		54210	160	Jail - Guards	-	38,066.23
		54210	187	Jail - Overtime Pay	+	38,066.23
				Total	38,066.23	38,066.23
Budgeting funds using the guards expenditure line to cover overtime pay due to illness and short staff.						

Item #	6	Other Finance / Fund Balance		Debit	Credit
		39000	Unassigned Fund Balance	-	1,500.00
		52900	508 Other Finance - Premiums on Corporate Surety Bonds	+	1,500.00
			Total	1,500.00	1,500.00
Budgeting Fund Balance to cover the cost of an Official Bond for the new Jefferson County Mayor.					

Item #	7	White Pine Library					Debit	Credit
		48130		WP	Contributions - WP	+	10,000.00	
		56500	169	WP	Libraries - Part-Time Personnel - WP	+		10,000.00
						Total	10,000.00	10,000.00
Budgeting funds from contributions into part-time personnel expenditure line as per Town of White continued contribution.								
Item #	8	Building Inspection / Certified County Finance Officer					Debit	Credit
		44170		CCFO1	Misc. Refunds - CCFO1	+	500.00	
		54510	524	CCFO1	Building Inspection - Staff Development - CCFO1	+		500.00
						Total	500.00	500.00
Budgeting reimbursement funds from the Comptroller of the Treasury and the University of Tennessee's County Technical Assistance Service (CTAS) Certified County Finance Officer into Building Inspection Office Staff Development expense line for tuition expense of one employee.								
Item #	9	County Trustee's Office / Certified County Finance Officer					Debit	Credit
		44170		CCFO1	Misc. Refunds - CCFO	+	500.00	
		52400	524	CCFO1	County Trustee's Office - Staff Development	+		500.00
						Total	500.00	500.00
Budgeting reimbursement funds from the Comptroller of the Treasury and the University of Tennessee's County Technical Assistance Service (CTAS) Certified County Finance Officer into County Trustee's Office Staff Development expense line for tuition expense of one employee.								
Item #	10	Local Health Department / Delegated Grant Authority					Debit	Credit
		46310			Health Department Programs - DGA Grant	+	4,105.81	
		55110	162		Local Health Center - Clerical Personnel	+		200.80
		55110	188		Local Health Center - Bonus Payments	+		3,239.34
		55110	201		Local Health Center - Social Security	+		223.61
		55110	204		Local Health Center - State Retirement	+		378.42
		55110	210		Local Health Center - Employer Medicare	+		13.76
		55110	212		Local Health Center - Unemployment	+		49.88
						Total	4,105.81	4,105.81
Budgeting increase in salaries and associated costs as well as bonuses for the Department of Health Delegated Grant Authority Grant.								

JEFFERSON COUNTY, TENNESSEE
2026-2027
CAPITAL FUND 171 - AMENDMENT #3
October 2026

FUND BALANCE TOTAL	-	-
RESERVE BALANCE TOTAL	-	

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

Item #	1	Transfers In / Other General Government Projects - Americans with Disabilities Act				Debit	Credit
		49800	ADA	Transfers In (Fund 101) - ADA	-	24,493.33	
		91190	707	ADA	Other General Government Projects - ADA	+	24,493.33
					Total	24,493.33	24,493.33
Budgeting funds using Americans with Disability Act (ADA) reserves for completing an ADA Project per Priority 2 in the Transitional Plan Priority List for the Finance Department office entrance.							

JEFFERSON COUNTY SCHOOLS
Fund 141- General Education Funds
Budget Amendment #3
October 2026

School Board Approved: 10/1/2026
 Budget Com. Approved: _____
 County Commission Approved: _____

FUND BALANCE TOTAL - _____
RESERVE BALANCE TOTAL - _____

Item 1

Special Education						Debit	Credit
141	71200	725	Special Education Equipment	-		1,000.00	
141	72220	599	Other Charges	+			1,000.00
						<u>1,000.00</u>	<u>1,000.00</u>
To transfer budget to cover the cost of wrapping trailer used for the high school's School based enterprise program							

JEFFERSON COUNTY SCHOOLS

Fund 142 - Federal Funds

Budget Amendment #2

October 2026

School Board Approved: 10/1/2026
Budget Com. Approved: _____
County Commission Approved: _____

Item 1

Title I				Debit	Credit
102	47141	Revenue	+	36,114.72	
102	71100	189 Other Salaries & Wages	-	2,580.00	
102	71100	201 Social Security	-	2,265.81	
102	71100	204 State Retirement	-	4,195.77	
102	71100	207 Medical Insurance	-	78,642.32	
102	71100	212 Employer Medicare Liability	-	504.46	
102	71100	429 Instructional Supplies & Materials	+		71,658.84
102	71100	722 Regular Instruction Equipment	+		48,550.00
102	72130	201 Social Security	+		47.83
102	72130	204 State Retirement	+		38.18
102	72130	212 Employer Medicare Liability	+		11.18
102	72130	599 Other Charges	+		19,826.71
102	72210	189 Other Salaries & Wages	+		7,075.00
102	72210	201 Social Security	-	81.35	
102	72210	204 State Retirement	+		1,255.00
102	72210	212 Employer Medicare Liability	+		266.01
102	72210	524 Staff Development	-	24,344.32	
				148,728.75	148,728.75
Title II and IV funds moved to Title I to provide additional student support ; for purchase of instructional supplies and equipment					

Item 2

Title II				Debit	Credit
202	47189	Revenue	-		23,634.08
202	72210	524 In-Service / Staff Development	-	23,634.08	
				23,634.08	23,634.08
Title II Funds Moved to Title I to Provide Additional Student Support					

Item 3

Title IV				Debit	Credit
402	47590	Revenue	-		12,480.64
402	72130	499 Other Supplies And Materials	-	9,480.64	
402	72210	524 Professional Development	-	3,000.00	
				12,480.64	12,480.64
Portion of Title IV Funds Moved to Title I to Provide Additional Student Support					

Item 4

Additional Targeted Support and Improvement Grant (ATSI)				Debit	Credit
177	47141	Revenue	+	50,000.00	
177	71100	189 Other Salaries and Wages	+		25,200.00
177	71100	201 Social Security	+		1,562.40
177	71100	204 State Retirement	+		3,566.16
177	71100	212 Employer Medicare	+		365.40
177	71100	429 Instructional Supplies and Materials	+		3,000.00
177	72210	189 Other Salaries and Wages	+		11,760.00
177	72210	201 Social Security	+		729.12
177	72210	204 State Retirement	+		1,646.40
177	72210	212 Employer Medicare	+		170.52
177	72210	499 Other Supplies and Materials	+		2,000.00
				50,000.00	50,000.00
Recognize and Budget Additional Targeted Support and improvement Grant for afterschool professional learning and tutoring to help underperforming students					

From: [Shelia Wiggins](#)
To: [Jessica Elder](#)
Subject: Funding Request for the Jefferson County Commission Budget Committee 10.13.26 (Updated, I left off the word Commission.)
Date: Thursday, October 1, 2026 10:43:59 AM
Attachments: [Jefferson County Chamber Executive Summary \\$90K 100126.docx](#)
[Copy of JC Chamber FY26 Actual vs FY27 Revised Budget AI Enhanced 100126.xlsx](#)
Importance: High

CAUTION: This email originated from outside of Jefferson County Government. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good morning Jessie,

I have attached two documents for the Jefferson County Commission Budget Committee meeting on 10.13.26.

We are asking for a Funding Request of \$90,000.00.

Thank you!!!

Shelia Wiggins

President & CEO
Jefferson County Chamber of Commerce
865-397-9642 Office
865-368-6296 Cell



Jefferson County Chamber of Commerce

FY:26 Actual Results Compared with FY:27 Revised Budget

Account / Description	FY:26 Actual	Actual % of Revenue	FY:27 Revised Budget	Budget % of Revenue	Budget vs Actual % Change	Budget vs Actual \$ Change
Income						
4001 · Annual Banquet Revenues						
Annual Banquet Sponsorships	\$15,750.00	9.0%	-	-	(100.0%)	(\$15,750.00)
Annual Banquet Ticket Sales	\$11,440.00	6.5%	-	-	(100.0%)	(\$11,440.00)
Total 4001 · Annual Banquet Revenues	\$27,190.00	15.5%	-	-	(100.0%)	(\$27,190.00)
4002 · Golf Tournament Revenue						
4003 · Sponsorship	\$16,700.00	9.5%	\$17,000.00	10.7%	1.8%	\$300.00
4005 · Player entry fee	\$3,500.00	2.0%	\$5,000.00	3.1%	42.9%	\$1,500.00
4007 · Sale of mulligan package	\$808.00	0.5%	\$1,000.00	0.6%	23.8%	\$192.00
Total 4002 · Golf Tournament Revenue	\$21,008.00	11.9%	\$23,000.00	14.5%	9.5%	\$1,992.00
4020 · Fundraising & Events						
4031 Farm to Table donations	\$185.00	0.1%	-	-	(100.0%)	(\$185.00)
4029 · Farm to Table Ticket sales	\$1,850.00	1.1%	-	-	(100.0%)	(\$1,850.00)
4030 · Farm to Table Sponsorships	\$3,400.00	1.9%	-	-	(100.0%)	(\$3,400.00)
4035 · Legislative ticket sales	-	-	-	-	-	-
4036 · Legislative sponsorships	-	-	-	-	-	-
4040 · Business Expo Booth Fees	\$1,850.00	1.1%	-	-	(100.0%)	(\$1,850.00)
**** * Business Expo Sampler	-	-	-	-	-	-
4041 · Business Expo Sponsorships	\$1,050.00	0.6%	-	-	(100.0%)	(\$1,050.00)
xxxx* Young Professionals	-	-	\$10,000.00	6.3%	-	\$10,000.00
4042 · Business After Hours	\$500.00	0.3%	\$500.00	0.3%	-	-
Total 4020 · Fundraising & Events	\$8,835.00	5.0%	\$10,500.00	6.6%	18.8%	\$1,665.00
4090 · Membership Dues						
4091 · Business	\$94,525.00	53.7%	\$102,695.00	64.5%	8.6%	\$8,170.00
4092 · Individuals	\$1,000.00	0.6%	\$1,000.00	0.6%	-	-
4093 · Municipalities & Govt. Agencies	\$13,500.00	7.7%	\$16,000.00	10.1%	18.5%	\$2,500.00
4094 · Non-Profit	\$4,525.00	2.6%	\$4,925.00	3.1%	8.8%	\$400.00

Total 4090 · Membership Dues	\$113,550.00	64.6%	\$124,620.00	78.3%	9.7%	\$11,070.00
4096 · Young Professional dues	\$900.00	0.5%	\$1,000.00	0.6%	11.1%	\$100.00
4150 · Miscellaneous Income	\$3,362.06	1.9%	-	-	(100.0%)	(\$3,362.06)
4160 · Gain - disposal of fixed assets	-	-	-	-		-
4171 · Adult Leadership	\$850.00	0.5%	-	-	(100.0%)	(\$850.00)
4172 · Youth Leadership	\$200.00	0.1%	-	-	(100.0%)	(\$200.00)
4190 · Reimbursed Expenses	-	-	-	-		-
Total Income	\$175,895.06	100.0%	\$159,120.00	100.0%	(9.5%)	(\$16,775.06)
Gross Profit	\$175,895.06	100.0%	\$159,120.00	100.0%	(9.5%)	(\$16,775.06)
Expense						
6001 · Annual Banquet Expenses	\$21,029.45	12.0%	-	-	(100.0%)	(\$21,029.45)
6002 · Golf Tournament Expenses	\$6,483.04	3.7%	\$7,000.00	4.4%	8.0%	\$516.96
6003 · Farm to Table Expenses	\$4,980.15	2.8%	-	-	(100.0%)	(\$4,980.15)
6005 · Business Expo Expenses	\$944.63	0.5%	-	-	(100.0%)	(\$944.63)
xxxx* Expo Sampler	-	-	-	-		-
6006 · Legislative Expenses	-	-	-	-		-
6007 · Young Professionals - Expenses	\$652.93	0.4%	\$2,400.00	1.5%	267.6%	\$1,747.07
6110 · Auto Mileage Reimbursement	\$3,891.72	2.2%	\$2,800.00	1.8%	(28.1%)	(\$1,091.72)
6120 · Bank Service Charges	\$2,569.76	1.5%	\$2,000.00	1.3%	(22.2%)	(\$569.76)
6142 · Advertising	\$2,375.00	1.4%	\$2,000.00	1.3%	(15.8%)	(\$375.00)
6160 · Dues and Subscriptions	\$4,677.23	2.7%	\$4,750.00	3.0%	1.6%	\$72.77
6170 · Equipment Lease	\$3,840.21	2.2%	\$3,850.00	2.4%	0.3%	\$9.79
6180 · Insurance						
6181 · Employee Group Health	\$32,118.72	18.3%	-	-	(100.0%)	(\$32,118.72)
6182 · Disability Ins.	\$762.85	0.4%	\$832.20	0.5%	9.1%	\$69.35
6183 · Workers Compensation	\$624.00	0.4%	\$624.00	0.4%	-	-
6185 · General Liability Insurance	(\$64.79)	(0.0%)	\$1,708.08	1.1%	2736.3%	\$1,772.87
6187 · Officers & Directors	\$1,607.34	0.9%	\$1,465.00	0.9%	(8.9%)	(\$142.34)
Total 6180 · Insurance	\$35,048.12	19.9%	\$4,629.28	2.9%	(86.8%)	(\$30,418.84)
6195 · Rent	\$30,000.00	17.1%	\$18,000.00	11.3%	(40.0%)	(\$12,000.00)
6240 · Miscellaneous	\$561.43	0.3%			(100.0%)	(\$561.43)
6245 · Website Fees	\$5,532.00	3.1%	\$5,682.00	3.6%	2.7%	\$150.00
6250 · Postage and Delivery	\$961.08	0.5%	\$1,000.00	0.6%	4.0%	\$38.92

6270 · Professional Fees						
6650 · Accounting	\$8,890.00	5.1%	\$7,100.00	4.5%	(20.1%)	(\$1,790.00)
6655 · Consulting/Attorney	-	-	-	-		-
Total 6270 · Professional Fees	\$8,890.00	5.1%	\$7,100.00	4.5%	(20.1%)	(\$1,790.00)
6290 · Storage	\$3,214.00	1.8%	\$1,755.96	1.1%	(45.4%)	(\$1,458.04)
6300 · Repairs & Maintenance						
6310 · Building Repairs & Maintenance	\$2,000.00	1.1%	-	-	(100.0%)	(\$2,000.00)
6320 · Computer Repairs	\$4,041.52	2.3%	\$3,320.52	2.1%	(17.8%)	(\$721.00)
6330 Equipment Repairs	\$102.89	0.1%	-	-	(100.0%)	(\$102.89)
Total 6300 · Repairs & Maintenance	\$6,144.41	3.5%	\$3,320.52	2.1%	(46.0%)	(\$2,823.89)
6340 · Telecommunications						
6342 · Telephone & Internet	\$3,603.13	2.0%	\$3,000.00	1.9%	(16.7%)	(\$603.13)
Total 6340 · Telecommunications	\$3,603.13	2.0%	\$3,000.00	1.9%	(16.7%)	(\$603.13)
6350 · Travel & Public Relations						
6360 · Public Relations	\$50.00	0.0%	-	-	(100.0%)	(\$50.00)
6370 · Meals	\$1,532.23	0.9%	\$300.00	0.2%	(80.4%)	(\$1,232.23)
6376 · Lodging	\$1,641.64	0.9%	\$1,000.00	0.6%	(39.1%)	(\$641.64)
6380 · Travel	-	-	-	-		-
Total 6350 · Travel & Public Relations	\$3,223.87	1.8%	\$1,300.00	0.8%	(59.7%)	(\$1,923.87)
6385 · Conferences	\$930.00	0.5%	\$250.00	0.2%	(73.1%)	(\$680.00)
6390 · Occupancy Cost						
6400 · Gas and Electric	\$1,508.08	0.9%	\$1,600.00	1.0%	6.1%	\$91.92
6410 · Water & Sewer	\$1,241.53	0.7%	\$1,250.00	0.8%	0.7%	\$8.47
xxxx * Janitorial Services	-	-	\$1,500.00	0.9%		\$1,500.00
6420 · Property Tax	\$72.00	0.0%	-	-	(100.0%)	(\$72.00)
Total 6390 · Occupancy Cost	\$2,821.61	1.6%	\$4,350.00	2.7%	54.2%	\$1,528.39
6550 · Office Supplies & Expenses	\$4,374.09	2.5%	\$4,000.00	2.5%	(8.6%)	(\$374.09)
6560 · Salaries and Wages	\$170,994.29	97.2%	\$154,536.00	97.1%	(9.6%)	(\$16,458.29)
6565 · Payroll Tax Expense	\$13,564.58	7.7%	\$11,822.00	7.4%	(12.8%)	(\$1,742.58)
66900 · Reconciliation Discrepancies	-	-				-
6770 · Supplies						
6780 · Marketing	\$3,311.20	1.9%	\$2,000.00	1.3%	(39.6%)	(\$1,311.20)
Total 6770 · Supplies	\$3,311.20	1.9%	\$2,000.00	1.3%	(39.6%)	(\$1,311.20)

6785 · Christmas in Jefferson County	\$1,474.15	0.8%	-	-	(100.0%)	(\$1,474.15)
6800 · Leadership						
6810 · Adult Leadership Program	-	-	-	-		-
6820 · Youth Leadership Program	\$639.61	0.4%	-	-	(100.0%)	(\$639.61)
Total 6800 · Leadership	\$639.61	0.4%	-	-	(100.0%)	(\$639.61)
Total Expense	\$346,731.69	197.1%	\$247,545.76	155.6%	(28.6%)	(\$99,185.93)
Net Ordinary Income	(\$170,836.63)	(97.1%)	(\$88,425.76)	(55.6%)	48.2%	\$82,410.87
Other Income/Expense						
Other Income						
Support from 501c3	\$28,500.00	16.2%	-	-	(100.0%)	(\$28,500.00)
7010 · Interest Income	\$2,838.16	1.6%			(100.0%)	(\$2,838.16)
Total Other Income	\$31,338.16	17.8%	-	-	(100.0%)	(\$31,338.16)
Net Other Income	\$31,338.16	17.8%	-	-	(100.0%)	(\$31,338.16)
Net Income	(\$139,498.47)	(79.3%)	(\$88,425.76)	(55.6%)	36.6%	\$51,072.71

Formula review note: FY:26 Repairs & Maintenance includes \$102.89 of Equipment Repairs omitted from the source subtotal. The FY:27 Supplies subtotal includes the \$2,000 Marketing budget that was blank in the source subtotal.

County Attorney Invoice Detail
FY 2026-2027

Invoice Date	Amount
Jul-26	\$ 3,677.50
Aug-26	\$ 5,225.00
Sep-26	\$ 4,190.00
Oct-26	
Nov-26	
Dec-26	
Jan-27	
Feb-27	
Mar-27	
Apr-27	
May-27	
Jun-27	
Total Spent YTD	\$ 13,092.50

Original Budget \$ 80,000.00
Budget Remaining \$ 66,907.50



**RAINWATER,
DRINNON &
CHURCHWELL,
PLLC**

706 Justice Center Drive
P.O. Box 1760
Dandridge, TN 37725

Telephone (865) 397-3939
Facsimile (865) 397-3132

S. Douglas Drinnon
Larry Ray Churchwell

Jeremy D. Churchwell

C.S. Rainwater, Sr.
1893-1987

Chester S. Rainwater, Jr.
1919-2005

October 1, 2026

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

**Sent via U.S. Regular Mail & Email: jelder@jeffersoncountyttn.gov and
rbales@jeffersoncountyttn.gov**

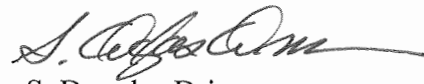
Re: Jefferson County September 2026 Billing Statement

Dear Jessica:

Enclosed please find our billing statement for services and expenses rendered in the month of June for Jefferson County in the amount of Four Thousand One Hundred Ninety Dollars and 00/100 (\$4,190.00). Please remit a check payable to our firm, **Rainwater, Drinnon & Churchwell, PLLC (EIN: 26-0520279)** in the aforementioned amount to our office.

If you have any questions, please do not hesitate to contact our office. Thank you very much.

Sincerely,


S. Douglas Drinnon

SDD:dq
Enclosure

Cc: Mayor Bales

Jefferson County 2026

<u>DATE</u>	<u>Owner</u>	<u>SERVICE</u>	<u>TIME</u>	<u>AMOUNT</u>
<u>General</u>				
09/01/26	Knierem	Consulted commissioner; re: liability insurance and suits	0.2	\$35.00
09/01/26	Parker	Communs. with commissioner; re: PC/BZA membership/ research	0.3	\$52.50
09/03/26	Parker	Emails commissioner; re: residency- members of the RPC/ BZA	0.3	\$52.50
09/11/26	Byrd	Researched privilege taxes + email GB + consult	0.6	\$105.00
09/14/26	Byrd	Consults GB, Mayor, Chair; re: privilege tax resolution	0.4	\$70.00
09/14/26		Appeared at CLB meeting and consulted commissioners	3.5	\$612.50
09/15/26	Leja	Researched case status- pending cases	0.2 SDD	\$35.00
09/15/26	Leja	Consulted commissioner; re: case briefing	0.2	\$35.00
09/16/26	Leja	Compiled complaints, docket sheets and summaries of current county cases	1.5 dq	\$112.50
09/17/26	Leja	Analyzed complaints and docket sheets + clerk consult	0.4 SDD	\$70.00
09/18/26	Leja	Email stream Clerk/ Master; re: cases	0.2	\$35.00
09/21/26	Carmichael	Consulted Chair.; re: agenda	0.3	\$52.50
09/21/26	Leja	Consulted district court clerk; re: federal court case status	0.2 dq	\$15.00
09/21/26		Prepared CLB voting meeting + analyzed procedural status- cases	0.6	\$105.00
09/21/26		Appeared at voting session CLB	3.3	\$577.50
09/23/26	Parker	Email/ communication w/ MP; re: ETLD appeal	0.3	\$52.50
<u>Mayor</u>				
09/01/26		Revised MSA/ SOW + email Hope Nation	0.8	\$140.00
09/04/26		Consult; re: county litigation	0.5	\$87.50
09/09/26		Consult RB; re: [REDACTED] workers compensation claim	0.2	\$35.00
09/09/26		Consulted Ins. Co. Adjuster; re: w/c claim [REDACTED]	0.2	\$35.00

Finance Director

09/16/26	Email streams and revisions/ comments CivicPlus MSA	1.5		\$262.50
09/17/26	Finalized revisions/ comments to MSA and SOW + email JA	1.0		\$175.00
09/22/26	Email streams JA + reviewed CP comments	0.8		\$140.00
09/22/26	Provided responses to comments of CP- MSA, SOW, RFP	1.2		\$210.00
09/24/26	Email stream JA; re: Sow and call	0.2		\$35.00
09/25/26	Email streams + revisions to MSA- CivicPlus	0.7		\$122.50
09/29/26	Email streams + revisions to MSA- CivicPlus	0.6		\$105.00
09/30/26	Email streams + revisions to MSA- CivicPlus	0.3		\$52.50

East TN Land Development v. County

09/09/26	Analyzed order; re: extending clerk time to file record	0.2		\$35.00
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Facilities Tax

09/24/26	Analyzed dismissal order and forwarded to CS; re: [REDACTED]	0.2	dq	\$15.00
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Trustee

09/09/26	Analyzed documents and prepared POC; re: [REDACTED]	1	dq	\$75.00
09/09/26	Analyzed POCs [REDACTED]; re: [REDACTED] claims	0.2		\$35.00

Clerk & Master

09/01/26	Email streams w/ Judge [REDACTED] CM/ Counsel; re: jury conf. call	0.3		\$52.50
09/02/26	Email streams w/ counsel and Judge; re: jury of view questions	0.3		\$52.50

Zoning

09/09/26	Email streams w/ SR; re: setback issue	0.3		\$52.50
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09/16/26	Email stream SR; re: [REDACTED]	0.2	\$35.00
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09/18/26	Consulted [REDACTED] and insurance company; re: [REDACTED] case	0.5	\$87.50
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Circuit Court Clerk

09/08/26	Reviewed/ commented on Quest4Justice agreement	0.5	\$87.50
09/08/26	Consulted PF; re: revisions	0.2	\$35.00
09/14/26	Analyzed Q4J agreement + email KP	0.3	\$52.50
09/16/26	Revised Q4J agreement and emailed PF/ KP	0.5	\$87.50
09/18/26	Email stream PF; re: Q4J	0.2	\$35.00
09/21/26	Emails- KP/ Q4Justice	0.2	\$35.00

Total Time 25.6

		TOTAL AMOUNT DUE		\$4,190.00
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October 7, 2026

I want to start by thanking Jefferson County Commissioners for their continued support of Companion Animal Rescue & Education. We cannot do what we do without your assistance. I attached the Intake Report for our current fiscal year. It shows the number of animals at the shelter, adoptions and intake. We are continuously overpopulated and do what we can to make the animals in our care as comfortable as possible. Due to the large number of abandoned animals, we have five to six cages of dogs sitting in our lobby at any given time. When animals are brought in by Animal Control, they must be kept segregated until all shots are given and they are cleared of any disease. Then we must try and figure out where to put them. Our shelter is not set up to house 160+ animals, a large portion of them being large dogs.

Our Board will soon be setting up meetings with County and City Commissioners to try and come up with a plan to reduce the number of abandoned/unwanted animals. It is a crisis in all shelters around Tennessee. We were blessed to find a shelter in NJ to take some of our large dogs, but those kennels were filled as soon as they were emptied. We need to implement a low cost spay/neuter program and license dogs to generate income to pay for the program.

In an effort to bring in more income and awareness, the staff and board members have been attending many festivals selling t-shirts and other items. On September 27th Cowboys Bar and Grill hosted a dog costume contest with all proceeds going to the shelter. We will also have tents at the Scots Irish Festival, Pine Fest and Corn & Bacon Festival. They were very successful and we adopted out 6 dogs and 7 kittens.

As always, the shelter staff does as much as possible to keep costs low, we encourage volunteers to sign up to walk dogs, do laundry and assist where needed at the shelter.

In the near future you will be hearing about our next big project-raise capital and build a new shelter. This will be a huge campaign, but we are confident the members of our community will step up to support our plan. We will have more information available at a future quarterly meeting.

Thank you for your time and feel free to stop in at the shelter any time and we will be happy to show you around, maybe even take home your new best friend.

Kim Starr
Treasurer
Companion Animal Rescue and Education
CARE4jctnbusiness@gmail.com

[illegible]

PREPARED FOR THE JEFFERSON COUNTY COMMISSION

Economic Development Quarterly Report

July – September 2026

WHAT THE ALLIANCE DOES

The Jefferson County Alliance is the economic development organization for Jefferson County and its communities. The Alliance works to bring new jobs and investment to the county, support the growth of existing industry, and prepare sites and buildings for future development.

- Recruits new industry and business investment
- Supports retention and expansion of existing industry
- Responds to RFIs from the state and site selectors
- Markets and develops industrial sites and buildings

I Industrial & Business Recruitment

10 RFIs were received in the first quarter of the 2026–2027 fiscal year. Staff were able to submit on **1** of these projects. There is **1** currently active project.

10

Q1 RFIS

10

RFIS · FY 2026–27

1

SUBMITTED

1

ACTIVE

Why RFIs Went Unanswered

5 Lack of an existing building

4 Lack of a large site/building

Project Thrive

SUBMITTED

Sector · Agtech

Investment · \$4M

Jobs · 12 to start

II Industry Engagements

The Alliance met with the following existing industries in Jefferson County this quarter.

FORTE
OPENING SOLUTIONS

JLG

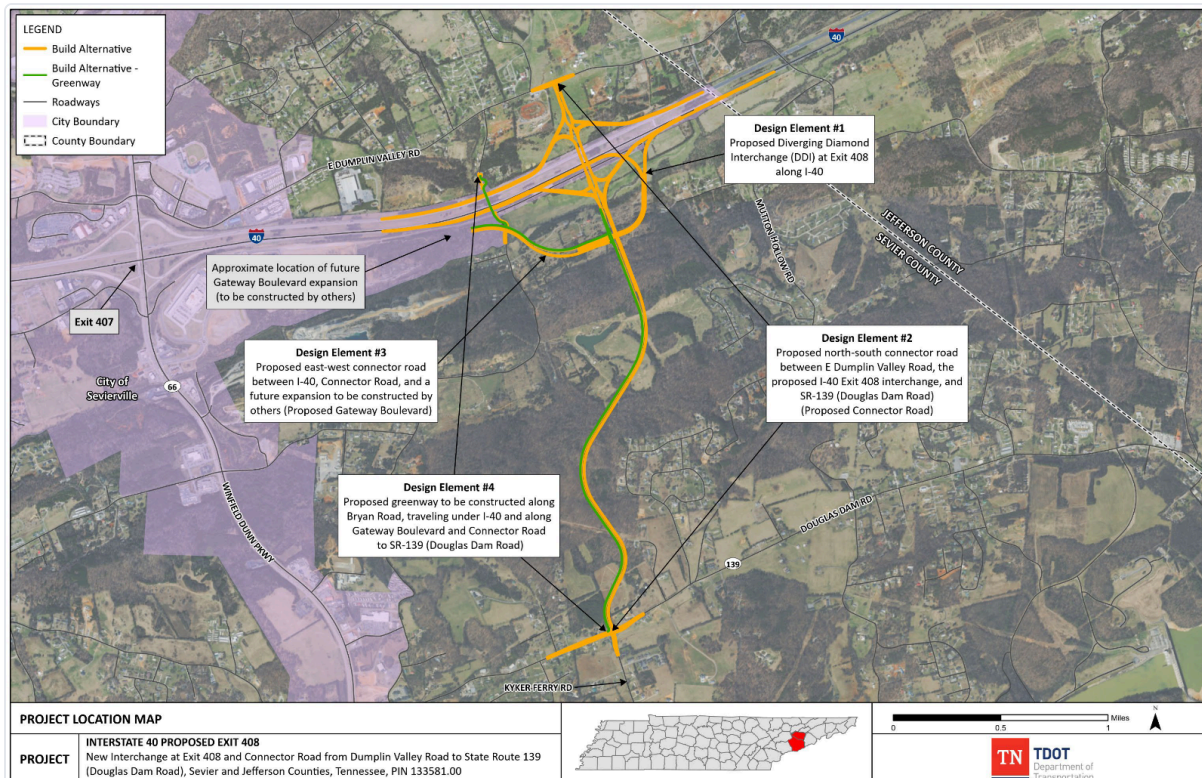
WETEKAM | GROUP

ICONEX



III Proposed Exit 408

The Tennessee Department of Transportation (TDOT) reached out to the Alliance regarding the proposed Exit 408 on Interstate 40. The proposed exit straddles the Sevier and Jefferson County line and would ultimately connect Dumplin Valley Road and Douglas Dam Road (SR-139). TDOT held an initial planning and input session on September 15 at the Sevierville Convention Center, and additional sessions will be held in the future. The Jefferson County Alliance supports the project, as it will open an untapped portion of the county to economic development and tourism growth.



Proposed Exit 408 project location map. Source: Tennessee Department of Transportation.

IV Miscellaneous

- Represented Jefferson County at the Retail Live trade show in Nashville
- Presented at the White Pine IDB meeting
- Participated in the East Tennessee Economic Development Agency Regional Meeting
- Joined Jefferson and Hamblen County representatives for a regional meeting
- Interviewed on WATE Channel 6 about growth in Jefferson County
- Shared more about Jefferson County with TNECD's German representative
- Completed TVA Sites training in Greeneville
- Partnered with TVA and TNECD to better understand what is possible within the Jefferson City Industrial Park
- Met with the new Norfolk Southern Economic Development Representative for Tennessee
- Hosted a regional developer interested in doing more work in Jefferson County
- Spoke at the JCHS CTE workshop



White Pine Fire Department

(865) 674-6568 / FAX (865) 674-6536 / PO Box 66 White Pine, TN 37890
Fire Chief Derrick Layman / fire@whitepinetn.gov

Quarterly Report

July 1 – September 30, 2026

Fire / Rescue / Public Assist Related Calls: 113

EMS / First Response Related Calls: 166

Total Calls for Service: 279

2026 YTD Calls for Service: 738

Aid Received from other departments: 6

Aid Given to other departments: 11

Monthly Meetings 2

Personnel Training Hours 204

Total Time Spent on Calls 54h,49m

Average Number of Attendance per call 2 Firefighters

Smoke Alarms Installed 5

Fire Fatalities or Injuries 2 FF Injuries

Average Response Time (Dispatch to Enroute) 1m:52s

Average Arrival Time (Enroute to On Scene) 6m:33s

ALL RECORDS ARE ACCURATE AND ACCOUNATABLE AS OF October 7, 2026.

NAME OF LIBRARY
Dandridge Memorial Library

[For Verso Reporting Instructions, click HERE!](#)

[For READS Circulation Numbers, click HERE!](#)

pw: tnlibguides

July 2026

PHYSICAL COLLECTION											ELECTRONIC COLLECTION (Advantage, etc.)			Current Balance
Material Type		Beginning	Added	Deleted	Balance		Beginning	Added	Deleted	Balance	Locally Owned			
Print Materials	Locally Owned	15,531	0	0	15,531	Regionally Owned	6,110	0	0	6,110	Owned	E-books		89
Audio Materials		225	0	0	225		745	0	0	745		Audio Downloadable		0
Video Materials		1,440	0	0	1,440		181	0	0	181		Video Downloadable		0
Other Materials*		1,866	0	0	1,866		0	0	0	0	TOTAL ELECTRONIC COLLECTION			89
Total		19,062	0	0	19,062	Total	7,036	0	0	7,036	TOTAL PHYSICAL COLLECTION			26,098

* Other Materials should include any materials not counted elsewhere ie: subscriptions, microforms, hotspots, games, STEM kits, etc. (regardless of whether the item circulates).

PROGRAMMING		
	Programs	Attendance
Children 0-5	13	325
Children 6-11	0	0
YA 12-18	4	26
Adult	8	31
General Interest	0	0
Total	25	382

OFFSITE PROGRAMS	
Total Library Programs Outside Library	0
Total Program Attendance Outside Library	0

SELF-DIRECTED ACTIVITIES (not included on PLS)	
Total Passive Programs / Activities	2
Total Passive Program Attendance / Participation	104

LIBRARY SERVICES & ELECTRONIC TECHNOLOGY		PUBLIC MEETING SPACES	
Library Visits	1,150	Number of Public Meeting Spaces	0
Reference Transactions	109	Number of Reservable Meeting Spaces	0
Computer Uses	283	Number of Events Held in Public Meeting Spaces	0
Wireless Sessions	111	Number of Reservations for Reservable Meeting Spaces	0
Databases Owned	1	Attendance for Public and Reservable Meeting Spaces	0
ILL - Borrowed	27	ACTIVE BORROWERS	Current Balance
ILL - Loaned	44	Adult Borrowers >14 yrs old	2,379
Volunteers	8	Children Borrowers <14 yrs old	1,667
Volunteer Hours	61	TOTAL BORROWERS	4,046

TITLE VI SURVEY INFORMATION	White	Black or African American	Hispanic Origin (of any race)	American Indian or Alaskan Native	Asian	Other	No Response	Total
New Patron Cards Issued	46	0	1	0	0	0	12	59

PHYSICAL CIRCULATION Book & Non-Book (Audio, Video, Serials)		OTHER PHYSICAL ITEMS CIRCULATION Hotspots, sewing machines, tools, cake pans, telescopes, board games, video games, etc.		TOTAL PHYSICAL CIRCULATION (No Electronic Content)	
Adult	879	Adult	23	Adult & Children	1,790
Children	911	Children	6	Other Physical Items	29
Total	1,790	Total	29	TOTAL PHYSICAL CIRCULATION	1,819

E-MATERIALS CIRCULATION** (Include READS Advantage & other local e-collections. Include all checkouts and renewals.)			
E-Book Circulation	579	E-Audio Circulation	933
E-Serial Circulation	173	E-Video Circulation	0
Total			1,685

TOTAL CIRCULATION (Electronic, Physical & Other Physical)	
Physical Circulation	1,819
Electronic Circulation	1,685
TOTAL CIRCULATION	3,504

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Dandridge Memorial Library

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August 2026

PHYSICAL COLLECTION											ELECTRONIC COLLECTION (Advantage, etc.)			Current Balance
Material Type		Beginning	Added	Deleted	Balance		Beginning	Added	Deleted	Balance	Locally Owned	E-books		
Print Materials	Locally Owned	15,531	75	0	15,606	Regionally Owned	6,110	4	0	6,114	Owned			89
Audio Materials		225	6	0	231		745	0	0	745		Audio Downloadable		0
Video Materials		1,440	15	0	1,455		181	0	0	181		Video Downloadable		0
Other Materials*		1,866	16	0	1,882		0	0	0	0	TOTAL ELECTRONIC COLLECTION			89
Total		19,062	112	0	19,174	Total	7,036	4	0	7,040	TOTAL PHYSICAL COLLECTION			26,214

* Other Materials should include any materials not counted elsewhere ie: subscriptions, microforms, hotspots, games, STEM kits, etc. (regardless of whether the item circulates).

PROGRAMMING		
	Programs	Attendance
Children 0-5	6	159
Children 6-11	0	0
YA 12-18	4	23
Adult	4	21
General Interest	0	0
Total	14	203

OFFSITE PROGRAMS	
Total Library Programs Outside Library	0
Total Program Attendance Outside Library	0

SELF-DIRECTED ACTIVITIES (not included on PLS)	
Total Passive Programs / Activities	2
Total Passive Program Attendance / Participation	33

TITLE VI SURVEY INFORMATION	White	Black or African American	Hispanic Origin (of any race)	American Indian or Alaskan Native	Asian	Other	No Response	Total
New Patron Cards Issued	37	0	0	1	0	0	11	49

LIBRARY SERVICES & ELECTRONIC TECHNOLOGY		PUBLIC MEETING SPACES	
Library Visits	977	Number of Public Meeting Spaces	0
Reference Transactions	92	Number of Reservable Meeting Spaces	0
Computer Uses	201	Number of Events Held in Public Meeting Spaces	0
Wireless Sessions	138	Number of Reservations for Reservable Meeting Spaces	0
Databases Owned	1	Attendance for Public and Reservable Meeting Spaces	0
ILL - Borrowed	20	ACTIVE BORROWERS	Current Balance
ILL - Loaned	36	Adult Borrowers >14 yrs old	2,425
Volunteers	4	Children Borrowers <14 yrs old	1,670
Volunteer Hours	14	TOTAL BORROWERS	4,095

PHYSICAL CIRCULATION Book & Non-Book (Audio, Video, Serials)		OTHER PHYSICAL ITEMS CIRCULATION Hotspots, sewing machines, tools, cake pans, telescopes, board games, video games, etc.		TOTAL PHYSICAL CIRCULATION (No Electronic Content)	
Adult	730	Adult	15	Adult & Children	1,499
Children	769	Children	1	Other Physical Items	16
Total	1,499	Total	16	TOTAL PHYSICAL CIRCULATION	1,515

E-MATERIALS CIRCULATION** (Include READS Advantage & other local e-collections. Include all checkouts and renewals.)			
E-Book Circulation	586	E-Audio Circulation	886
E-Serial Circulation	180	E-Video Circulation	0
Total			1,652

TOTAL CIRCULATION (Electronic, Physical & Other Physical)	
Physical Circulation	1,515
Electronic Circulation	1,652
TOTAL CIRCULATION	3,167

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Dandridge Memorial Library

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September 2026

PHYSICAL COLLECTION											ELECTRONIC COLLECTION (Advantage, etc.)			Current Balance
Material Type		Beginning	Added	Deleted	Balance		Beginning	Added	Deleted	Balance	Locally	E-books		89
Print Materials	Locally Owned	15,606	47	6	15,647	Regionally Owned	6,114	14	4	6,124	Owned	Audio Downloadable		0
Audio Materials		231	0	0	231		745	0	1	744		Video Downloadable		0
Video Materials		1,455	0	4	1,451		181	0	0	181		TOTAL ELECTRONIC COLLECTION		
Other Materials*		1,882	11	2	1,891		0	0	0	0				
Total			19,174	58	12		19,220	Total	7,040	14	5	7,049	TOTAL PHYSICAL COLLECTION	

* Other Materials should include any materials not counted elsewhere ie: subscriptions, microforms, hotspots, games, STEM kits, etc. (regardless of whether the item circulates).

PROGRAMMING		
	Programs	Attendance
Children 0-5	9	225
Children 6-11	0	0
YA 12-18	5	27
Adult	7	35
General Interest	0	0
Total	21	287

OFFSITE PROGRAMS	
Total Library Programs Outside Library	0
Total Program Attendance Outside Library	0

SELF-DIRECTED ACTIVITIES (not included on PLS)	
Total Passive Programs / Activities	2
Total Passive Program Attendance / Participation	90

TITLE VI SURVEY INFORMATION	White	Black or African American	Hispanic Origin (of any race)	American Indian or Alaskan Native	Asian	Other	No Response	Total
New Patron Cards Issued	43	0	1	0	0	3	7	54

LIBRARY SERVICES & ELECTRONIC TECHNOLOGY		PUBLIC MEETING SPACES	
Library Visits	1,085	Number of Public Meeting Spaces	0
Reference Transactions	126	Number of Reservable Meeting Spaces	0
Computer Uses	238	Number of Events Held in Public Meeting Spaces	0
Wireless Sessions	126	Number of Reservations for Reservable Meeting Spaces	0
Databases Owned	1	Attendance for Public and Reservable Meeting Spaces	0
ILL - Borrowed	48	ACTIVE BORROWERS	Current Balance
ILL - Loaned	35	Adult Borrowers >14 yrs old	2,466
Volunteers	3	Children Borrowers <14 yrs old	1,683
Volunteer Hours	13	TOTAL BORROWERS	4,149

PHYSICAL CIRCULATION Book & Non-Book (Audio, Video, Serials)		OTHER PHYSICAL ITEMS CIRCULATION Hotspots, sewing machines, tools, cake pans, telescopes, board games, video games, etc.		TOTAL PHYSICAL CIRCULATION (No Electronic Content)	
Adult	808	Adult	39	Adult & Children	1,750
Children	942	Children	9	Other Physical Items	48
Total	1,750	Total	48	TOTAL PHYSICAL CIRCULATION	1,798

E-MATERIALS CIRCULATION** (Include READS Advantage & other local e-collections. Include all checkouts and renewals.)			
E-Book Circulation	549	E-Audio Circulation	873
E-Serial Circulation	236	E-Video Circulation	0
Total			1,658

TOTAL CIRCULATION (Electronic, Physical & Other Physical)	
Physical Circulation	1,798
Electronic Circulation	1,658
TOTAL CIRCULATION	3,456

NAME OF LIBRARY
Dandridge Memorial Library

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1ST QUARTER (July, August, Sept. 2026)

Due October 9, 2026

PHYSICAL COLLECTION											ELECTRONIC COLLECTION (Advantage, etc.)			Current Balance
Material Type		Beginning	Added	Deleted	Balance		Beginning	Added	Deleted	Balance	Locally Owned			
Print Materials	Locally Owned	15,531	122	6	15,647	Regionally Owned	6,110	18	4	6,124	Owned	E-books		89
Audio Materials		225	6	0	231		745	0	1	744		Audio Downloadable		0
Video Materials		1,440	15	4	1,451		181	0	0	181		Video Downloadable		0
Other Materials*		1,866	27	2	1,891		0	0	0	0	TOTAL ELECTRONIC COLLECTION			89
Total		19,062	170	12	19,220	Total	7,036	18	5	7,049	TOTAL PHYSICAL COLLECTION			26,269

* Other Materials should include any materials not counted elsewhere ie: subscriptions, microforms, hotspots, games, STEM kits, etc. (regardless of whether the item circulates).

PROGRAMMING		
	Programs	Attendance
Children 0-5	28	709
Children 6-11	0	0
YA 12-18	13	76
Adult	19	87
General Interest	0	0
Total	60	872

OFFSITE PROGRAMS	
Total Library Programs Outside Library	0
Total Program Attendance Outside Library	0

SELF-DIRECTED ACTIVITIES (not included on PLS)	
Total Passive Programs / Activities	6
Total Passive Program Attendance / Participation	227

TITLE VI SURVEY INFORMATION	White	Black or African American	Hispanic Origin (of any race)	American Indian or Alaskan Native	Asian	Other	No Response	Total
New Patron Cards Issued	126	0	2	1	0	3	30	162

LIBRARY SERVICES & ELECTRONIC TECHNOLOGY		PUBLIC MEETING SPACES	
Library Visits	3,212	Number of Public Meeting Spaces	0
Reference Transactions	327	Number of Reservable Meeting Spaces	0
Computer Uses	722	Number of Events Held in Public Meeting Spaces	0
Wireless Sessions	375	Number of Reservations for Reservable Meeting Spaces	0
Databases Owned	1	Attendance for Public and Reservable Meeting Spaces	0
ILL - Borrowed	95	ACTIVE BORROWERS	
ILL - Loaned	115	Adult Borrowers >14 yrs old	2,466
Volunteers	15	Children Borrowers <14 yrs old	1,683
Volunteer Hours	88	TOTAL BORROWERS	4,149

PHYSICAL CIRCULATION Book & Non-Book (Audio, Video, Serials)		OTHER PHYSICAL ITEMS CIRCULATION Hotspots, sewing machines, tools, cake pans, telescopes, board games, video games, etc.		TOTAL PHYSICAL CIRCULATION (No Electronic Content)	
Adult	2,417	Adult	77	Adult & Children	5,039
Children	2,622	Children	16	Other Physical Items	93
Total	5,039	Total	93	TOTAL PHYSICAL CIRCULATION	5,132

E-MATERIALS CIRCULATION** (Include READS Advantage & other local e-collections. Include all checkouts and renewals.)			
E-Book Circulation	1,714	E-Audio Circulation	2,692
E-Serial Circulation	589	E-Video Circulation	0
Total		4,995	

TOTAL CIRCULATION (Electronic, Physical & Other Physical)	
Physical Circulation	5,132
Electronic Circulation	4,995
TOTAL CIRCULATION	10,127

Jefferson City Public Library
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1ST QUARTER (July, August, Sept. 2026)

Due October 9, 2026

PHYSICAL COLLECTION											ELECTRONIC COLLECTION (Advantage, etc.)			Current Balance
Material Type		Beginning	Added	Deleted	Balance		Beginning	Added	Deleted	Balance	Locally Owned	E-books		
Print Materials	Locally Owned	18,105	266	11	18,360	Regionally Owned	5,215	2	7	5,210				72
Audio Materials		608	0	1	607		130	0	0	130		Audio Downloadable		103
Video Materials		4,009	38	1	4,046		6	0	0	6		Video Downloadable		0
Other Materials*		298	44	9	333		12	0	0	12	TOTAL ELECTRONIC COLLECTION			175
Total		23,020	348	22	23,346	Total	5,363	2	7	5,358	TOTAL PHYSICAL COLLECTION			28,704

* Other Materials should include any materials not counted elsewhere ie: subscriptions, microforms, hotspots, games, STEM kits, etc. (regardless of whether the item circulates).

PROGRAMMING		
	Programs	Attendance
Children 0-5	26	818
Children 6-11	12	920
YA 12-18	14	79
Adult	24	179
General Interest	15	331
Total	91	2,327

OFFSITE PROGRAMS	
Total Library Programs Outside Library	4
Total Program Attendance Outside Library	229

SELF-DIRECTED ACTIVITIES (not included on PLS)	
Total Passive Programs / Activities	8
Total Passive Program Attendance / Participation	1,136

TITLE VI SURVEY INFORMATION	White	Black or African American	Hispanic Origin (of any race)	American Indian or Alaskan Native	Asian	Other	No Response	Total
New Patron Cards Issued	237	9	9	0	3	4	1	263

PHYSICAL CIRCULATION Book & Non-Book (Audio, Video, Serials)		OTHER PHYSICAL ITEMS CIRCULATION Hotspots, sewing machines, tools, cake pans, telescopes, board games, video games, etc.		TOTAL PHYSICAL CIRCULATION (No Electronic Content)	
Adult	6,208	Adult	95	Adult & Children	14,478
Children	8,270	Children	0	Other Physical Items	95
Total	14,478	Total	95	TOTAL PHYSICAL CIRCULATION	14,573

E-MATERIALS CIRCULATION** (Include READS Advantage & other local e-collections. Include all checkouts and renewals.)			
E-Book Circulation	4,119	E-Audio Circulation	5,782
E-Serial Circulation	1,828	E-Video Circulation	0
Total			11,729

TOTAL CIRCULATION (Electronic, Physical & Other Physical)	
Physical Circulation	14,573
Electronic Circulation	11,729
TOTAL CIRCULATION	26,302

NAME OF LIBRARY
Parrott-Wood Memorial Library

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1ST QUARTER (July, August, Sept. 2026)

Due October 9, 2026

PHYSICAL COLLECTION											ELECTRONIC COLLECTION (Advantage, etc.)			Current Balance
Material Type		Beginning	Added	Deleted	Balance		Beginning	Added	Deleted	Balance	Locally	E-books		0
Print Materials	Locally Owned	4,985	22	203	4,804	Regionally Owned	2,106	24	166	1,964	Owned	Audio Downloadable		0
Audio Materials		105	0	0	105		78	0	0	78		Video Downloadable		0
Video Materials		1,002	31	1	1,032		93	0	0	93		TOTAL ELECTRONIC COLLECTION		
Other Materials*		44	22	18	48		0	0	0	0				
Total		6,136	75	222	5,989	Total	2,277	24	166	2,135	TOTAL PHYSICAL COLLECTION			8,124

* Other Materials should include any materials not counted elsewhere ie: subscriptions, microforms, hotspots, games, STEM kits, etc. (regardless of whether the item circulates).

PROGRAMMING		
	Programs	Attendance
Children 0-5	7	60
Children 6-11	7	193
YA 12-18	7	116
Adult	21	211
General Interest	0	0
Total	42	580
OFFSITE PROGRAMS		
Total Library Programs Outside Library		5
Total Program Attendance Outside Library		71
SELF-DIRECTED ACTIVITIES (not included on PLS)		
Total Passive Programs / Activities		0
Total Passive Program Attendance / Participation		0

LIBRARY SERVICES & ELECTRONIC TECHNOLOGY		PUBLIC MEETING SPACES	
Library Visits	4,270	Number of Public Meeting Spaces	0
Reference Transactions	793	Number of Reservable Meeting Spaces	0
Computer Uses	2,004	Number of Events Held in Public Meeting Spaces	0
Wireless Sessions	860	Number of Reservations for Reservable Meeting Spaces	0
Databases Owned	1	Attendance for Public and Reservable Meeting Spaces	0
ILL - Borrowed	62	ACTIVE BORROWERS	Current Balance
ILL - Loaned	44	Adult Borrowers >14 yrs old	1,838
Volunteers	30	Children Borrowers <14 yrs old	1,054
Volunteer Hours	86	TOTAL BORROWERS	2,892

TITLE VI SURVEY INFORMATION		White	Black or African American	Hispanic Origin (of any race)	American Indian or Alaskan Native	Asian	Other	No Response	Total
Total Passive Programs / Activities	0								
Total Passive Program Attendance / Participation	0	New Patron Cards Issued	19	1	1	0	0	0	21

PHYSICAL CIRCULATION Book & Non-Book (Audio, Video, Serials)		OTHER PHYSICAL ITEMS CIRCULATION Hotspots, sewing machines, tools, cake pans, telescopes, board games, video games, etc.		TOTAL PHYSICAL CIRCULATION (No Electronic Content)	
Adult	2,276	Adult	0	Adult & Children	3,136
Children	860	Children	0	Other Physical Items	0
Total	3,136	Total	0	TOTAL PHYSICAL CIRCULATION	3,136

E-MATERIALS CIRCULATION** (Include READS Advantage & other local e-collections. Include all checkouts and renewals.)			
E-Book Circulation	401	E-Audio Circulation	509
E-Serial Circulation	231	E-Video Circulation	0
Total			1,141

TOTAL CIRCULATION (Electronic, Physical & Other Physical)	
Physical Circulation	3,136
Electronic Circulation	1,141
TOTAL CIRCULATION	4,277

PHYSICAL COLLECTION											ELECTRONIC COLLECTION (Advantage, etc.)			Current Balance
Material Type		Beginning	Added	Deleted	Balance		Beginning	Added	Deleted	Balance	Locally Owned			
Print Materials	Locally Owned	13,786	160	516	13,430	Regionally Owned	4,142	35	230	3,947		E-books		18
Audio Materials		0	0	0	0		0	0	0	0		Audio Downloadable		0
Video Materials		1,513	6	0	1,519		548	0	0	548		Video Downloadable		0
Other Materials*		1,287	40	43	1,284		0	0	0	0	TOTAL ELECTRONIC COLLECTION			18
Total		16,586	206	559	16,233	Total	4,690	35	230	4,495	TOTAL PHYSICAL COLLECTION			20,728

* Other Materials should include any materials not counted elsewhere ie: subscriptions, microforms, hotspots, games, STEM kits, etc. (regardless of whether the item circulates).

PROGRAMMING		
	Programs	Attendance
Children 0-5	2	96
Children 6-11	0	0
YA 12-18	0	0
Adult	0	0
General Interest	0	0
Total	2	96
OFFSITE PROGRAMS		
Total Library Programs Outside Library		1
Total Program Attendance Outside Library		71
SELF-DIRECTED ACTIVITIES (not included on PLS)		
Total Passive Programs / Activities		3
Total Passive Program Attendance / Participation		15

LIBRARY SERVICES & ELECTRONIC TECHNOLOGY		PUBLIC MEETING SPACES	
Library Visits	2,048	Number of Public Meeting Spaces	0
Reference Transactions	745	Number of Reservable Meeting Spaces	0
Computer Uses	882	Number of Events Held in Public Meeting Spaces	0
Wireless Sessions	436	Number of Reservations for Reservable Meeting Spaces	0
Databases Owned	1	Attendance for Public and Reservable Meeting Spaces	0
ILL - Borrowed	269	ACTIVE BORROWERS	Current Balance
ILL - Loaned	407	Adult Borrowers >14 yrs old	1,204
Volunteers	3	Children Borrowers <14 yrs old	277
Volunteer Hours	23	TOTAL BORROWERS	1,481

TITLE VI SURVEY INFORMATION		White	Black or African American	Hispanic Origin (of any race)	American Indian or Alaskan Native	Asian	Other	No Response	Total
New Patron Cards Issued		56	0	4	0	0	0	0	60

PHYSICAL CIRCULATION Book & Non-Book (Audio, Video, Serials)		OTHER PHYSICAL ITEMS CIRCULATION Hotspots, sewing machines, tools, cake pans, telescopes, board games, video games, etc.		TOTAL PHYSICAL CIRCULATION (No Electronic Content)	
Adult	1,346	Adult	0	Adult & Children	2,612
Children	1,266	Children	0	Other Physical Items	0
Total	2,612	Total	0	TOTAL PHYSICAL CIRCULATION	2,612

E-MATERIALS CIRCULATION** (Include READS Advantage & other local e-collections. Include all checkouts and renewals.)			
E-Book Circulation	551	E-Audio Circulation	798
E-Serial Circulation	261	E-Video Circulation	0
Total			1,610

TOTAL CIRCULATION (Electronic, Physical & Other Physical)	
Physical Circulation	2,612
Electronic Circulation	1,610
TOTAL CIRCULATION	4,222

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COUNTY COMMISSIONERS**

RESOLUTION NO. 2026-56

**A RESOLUTION ESTABLISHING ADMINISTRATIVE AND EXECUTIVE
AUTHORITY OVER THE JEFFERSON COUNTY VETERANS SERVICE OFFICE**

**SPONSOR: Katy Huffaker, Mike Parker
CO-SPONSORS: Craig Knierim, Jeff Underwood**

WHEREAS, the Jefferson County Veterans Service Office provides essential services and assistance to veterans and their families; and

WHEREAS, effective administration of the Veterans Service Office requires a clear chain of command, direct executive supervision, accountability, and timely decision-making; and

WHEREAS, the Board of County Commissioners desires to establish the County Mayor as the executive authority responsible for the day-to-day administration and operation of the Veterans Service Office, while retaining those powers expressly reserved to the County Commission by Tennessee law; and

WHEREAS, *Tennessee Code Annotated* § 58-3-109 concerns the establishment and duties of county veterans service offices; *Tennessee Code Annotated* § 58-3-110, concerns funding and compensation for county veterans service offices and personnel; and *Tennessee Code Annotated* § 58-3-111, concerns the selection, qualifications, training, accreditation, and discharge of Veterans Service Officers;

WHEREAS, this resolution is intended to clearly define the respective legislative and executive responsibilities of the County Commission and County Mayor with respect to the Veterans Service Office in accordance with Tennessee law;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Jefferson County, Tennessee, that the following shall govern the administration and operation of the Jefferson County Veterans Service Office:

SECTION 1. ADMINISTRATIVE AND EXECUTIVE AUTHORITY

Effective this _____ day of _____, 20____, the Jefferson County Veterans Service Office shall operate under the administrative and executive supervision of the Jefferson County Mayor (hereinafter “County Mayor”).

The County Mayor shall have responsibility for the day-to-day administration, management, supervision, and operation of the Veterans Service Office, subject to applicable federal and state

law, Tennessee Department of Veterans Services requirements, and Jefferson County policies and procedures.

The County Mayor shall serve as the primary executive authority and administrative chain of command for the Veterans Service Office. The County Mayor reserves the right to relinquish the administrative oversight assigned to him under this resolution and refer such responsibilities to the County Commission, to the extent permitted by Tennessee law.

SECTION 2. SCOPE OF MAYORAL AUTHORITY

The administrative and operational authority of the County Mayor shall include, but shall not be limited to:

- a. Supervision and direction of the Veterans Service Officer and other VSO personnel;
- b. Establishment and administration of work schedules, attendance requirements, and office hours;
- c. Approval of leave and other routine personnel matters;
- d. Assignment and distribution of responsibilities;
- e. Employee performance evaluations;
- f. Enforcement of applicable Jefferson County policies and procedures;
- g. Management of workplace conduct and employee relations;
- h. Handling of employee complaints and routine personnel matters;
- i. Administrative and operational decisions concerning the Veterans Service Office;
- j. Establishment and implementation of appropriate office procedures;
- k. Corrective and disciplinary measures consistent with applicable Tennessee Code Annotated and Jefferson County personnel policies;
- l. Coordination and communication with the Tennessee Department of Veterans Services;
- m. Oversight of the general administration, efficiency, and proper operation of the Veterans Service Office; and
- n. Other executive and administrative duties necessary for the proper operation of the office that are not expressly reserved by law to the County Commission or another county official or body.

SECTION 3. CHAIN OF COMMAND

The County Mayor shall serve as the executive authority responsible for the administration and operation of the Jefferson County Veterans Service Office.

The Board of County Commissioners, as the legislative body of Jefferson County, shall not manage or direct the day-to-day operations of the Veterans Service Office

Individual members of the Board of County Commissioners shall not direct, supervise, assign duties to, or otherwise manage the Veterans Service Officer or other VSO personnel in their individual capacities.

Administrative direction concerning the operation of the Veterans Service Office shall be communicated through the County Mayor or the Mayor's designated representative.

SECTION 4. VETERANS SERVICE OFFICER APPOINTMENT AND DISCHARGE

Nothing in this resolution shall transfer or diminish the authority of the Board of County Commissioners that is expressly reserved by Tennessee law concerning the appointment or discharge of the Veterans Service Officer.

The County Mayor may make recommendations to the County Commission concerning the appointment, performance, or discharge of the Veterans Service Officer as appropriate.

Where a personnel matter requires action by the County Commission under Tennessee law, the matter shall be presented to the County Commission for consideration and action in accordance with applicable law.

SECTION 5. PERSONNEL ADMINISTRATION

Except for personnel actions specifically reserved to the County Commission by Tennessee law, personnel matters involving the Veterans Service Office shall be administered through the County Mayor in accordance with applicable law and Jefferson County personnel policies and procedures.

Nothing in this section shall be interpreted to limit the County Mayor's authority to supervise VSO personnel, address performance concerns, enforce county policies, or take corrective or disciplinary action within the authority granted by law and county policy.

SECTION 6. STATE ACCREDITATION AND PROFESSIONAL REQUIREMENTS

The Veterans Service Office and its personnel shall continue to comply with all applicable requirements of the Tennessee Department of Veterans Services and applicable federal law concerning training, accreditation, certification, continuing education, and the provision of veterans' services.

The County Mayor shall be responsible for the administrative coordination of the office's compliance with such requirements.

SECTION 7. LEGISLATIVE AUTHORITY RESERVED

The Board of County Commissioners shall retain all authority and responsibilities expressly granted to the county legislative body by the Constitution of Tennessee, Tennessee Code Annotated, or other applicable law.

Such authority includes, but is not limited to, the establishment of the Veterans Service Office, appropriation of funds for its operation, and the appointment and discharge of the Veterans Service Officer as provided by Tennessee law.

Nothing in this resolution shall be construed to transfer, diminish, waive, or otherwise alter any authority that Tennessee law expressly reserves to the County Commission.

SECTION 8. PURPOSE.

The purpose of this resolution is to establish a clear separation between the legislative responsibilities of the Board of County Commissioners and the executive, administrative, and operational responsibilities of the County Mayor with respect to the Jefferson County Veterans Service Office.

SECTION 9. CONSISTENCY WITH STATE LAW & SEVERABILITY

This resolution shall be interpreted and administered in a manner consistent with the Constitution of Tennessee, Tennessee Code Annotated, Tennessee Department of Veterans Services requirements, and Jefferson County policies and procedures.

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.

SECTION 10. REPEAL OF CONFLICTING PROVISIONS

Any prior Jefferson County resolution, policy, motion, or administrative directive that is inconsistent with the administrative and operational authority assigned to the County Mayor under this resolution is hereby superseded to the extent of such inconsistency.

Nothing in this section shall be construed to repeal, supersede, or alter any authority or requirement established by Tennessee state law.

SECTION 11. EFFECTIVE DATE.

This resolution shall take effect immediately upon passage, the public welfare requiring it.

Adopted and approved this _____ day of _____, 2026.

Votes:

Yes: _____ No: _____ Abstain: _____ Absent: _____

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

Attest: _____
Frank C. Herndon – County Clerk

Date: _____

Approved: _____
Randy Bales – Jefferson County Mayor

Date: _____

Vetoed: _____
Randy Bales – Jefferson County Mayor

Date: _____

Veto Override:

Yes: _____ No: _____ Abstain: _____ Absent: _____

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

Date: _____

JEFFERSON COUNTY COMMISSION BRIEF

Veterans Service Office Oversight, Supervision & Chain of Command

Purpose:

To request a formal written determination establishing who has responsibility for the day-to-day supervision of the Jefferson County Veterans Service Office and clearly defining the respective roles of the County Commission, County Mayor, Veterans Service Officer, and any designated supervisor.

THE QUESTION BEFORE THE COMMISSION

The Jefferson County Veterans Service Office is an important county office serving veterans and their families.

The issue that needs clarification is not whether County Commission has responsibilities concerning the Veterans Service Office. Tennessee law clearly gives the governing body important authority concerning the establishment, funding, and selection of a Veterans Service Officer.

The question is:

Who has the legal responsibility and authority to supervise the day-to-day operations of the Jefferson County Veterans Service Office?

This includes matters such as:

- Employee supervision and direction
- Work schedules and attendance
- Leave approval
- Performance evaluations
- Workplace conduct
- Personnel-policy compliance
- Assignment of duties
- Handling employee complaints
- Operational decisions
- Corrective or disciplinary matters
- Establishing a clear chain of command

A written answer would provide clarity for the Veterans Service Officer, employees, County Mayor, County Commission, and the citizens and veterans the office serves.

TENNESSEE LAW

T.C.A. § 58-3-109 — Establishment of Veterans Service Offices

Tennessee law authorizes county legislative bodies to establish Veterans Service Offices to advise and assist veterans and their dependents in obtaining benefits and services.

The statute requires these offices to be staffed by accredited Veterans Service Officers.

Key point: County Commission has statutory authority concerning the creation of the Veterans Service Office.

T.C.A. § 58-3-110 — Funding

County legislative bodies are authorized to appropriate funds necessary for the operation of Veterans Service Offices.

The statute also recognizes the senior accredited Veterans Service Officer in relation to compensation paid to heads of comparable county departments.

Key point: County Commission has an important budgetary and funding responsibility.

T.C.A. § 58-3-111 — Selection of the VSO

Tennessee law provides that:

“A veterans' service officer shall be chosen by the governing body...”

Therefore, County Commission has specific statutory authority concerning the selection of the Veterans Service Officer.

However, the statute does not expressly state that the County Commission, individual commissioners, or a commission committee is responsible for supervising the VSO's routine daily operations.

COUNTY COMMISSION VS. EXECUTIVE SUPERVISION

The University of Tennessee County Technical Assistance Service has specifically addressed whether a county commission may manage the day-to-day operation of a county department.

CTAS concludes that it is generally not within the role of the county legislative body to perform executive functions such as supervising the routine operations of county departments.

CTAS explains that Tennessee county government separates legislative and executive responsibilities.

According to CTAS:

“The county mayor should be the person to supervise the day to day operations of county departments (excluding other elected county official's offices) and not the county legislative body.”

That distinction is important.

Legislative responsibilities may include:

- Establishing the Veterans Service Office
- Appropriating its funding
- Selecting the Veterans Service Officer where required by statute
- Establishing lawful county policies
- Receiving reports
- Exercising other authority specifically granted by Tennessee law

Day-to-day executive supervision may include:

- Directing employees
- Approving schedules and leave
- Evaluating performance
- Administering personnel policies
- Handling workplace problems
- Establishing operational procedures
- Providing a clear supervisor for employees
- Ensuring accountability for daily operations

The question for Jefferson County is where that day-to-day executive authority legally resides.

JEFFERSON COUNTY GOVERNMENT STRUCTURE

Jefferson County's own website describes the County Mayor as the **Chief Executive Officer** of county government.

It further states that the County Mayor appoints county department heads, subject to confirmation by the legislative body, when applicable.

The Jefferson County Veterans Service Office is currently presented by the county as a county Veterans Services Office rather than as the independent office of a separately elected constitutional officer.

This makes it particularly important for Jefferson County to determine, in writing, whether the Veterans Service Office falls within the County Mayor's general executive supervisory responsibility or whether another statutory, local, or personnel provision establishes a different chain of command.

HOW OTHER TENNESSEE COUNTIES HANDLE VETERANS SERVICES

Publicly available records demonstrate that Tennessee counties do not necessarily treat County Commission's authority over the VSO as meaning that commissioners personally supervise the office every day.

Different counties use different administrative arrangements.

Hickman County

A publicly available Veterans Service Officer job description identifies the County Mayor as the position to whom the Veterans Service Officer reports.

This provides an example of separating:

County Commission/governing-body authority

from

day-to-day administrative supervision through the County Mayor.

Hamilton County

Hamilton County's County Mayor publicly announced an expansion of the county Veterans Service Office in 2025, including the addition of another Veterans Service Officer.

The announcement came directly from the Office of the County Mayor and described the expansion as part of the mayoral administration's operation of county government.

This demonstrates another model in which the Mayor's executive administration is substantially involved in administering Veterans Services.

Other Tennessee Counties

Public records from Tennessee counties show variations in the exact appointment, recommendation, committee, and administrative structure surrounding their Veterans Service Offices.

For that reason, Jefferson County should determine its own structure based upon:

1. Tennessee statutes;
2. Tennessee constitutional principles;
3. Attorney General opinions;
4. CTAS guidance;
5. Jefferson County resolutions;
6. Jefferson County personnel policies;
7. Applicable private acts; and
8. Any existing VSO job descriptions or employment documents.

WHY A CLEAR DAY-TO-DAY SUPERVISOR MATTERS

Regardless of who ultimately possesses supervisory authority, employees should have a clearly identified chain of command.

A county employee should be able to answer questions such as:

Who is my immediate supervisor?

Who approves my leave?

Who evaluates my performance?

Who gives me operational direction?

Who handles a personnel complaint?

Who determines whether county personnel policies are being followed?

Who addresses a performance or conduct issue?

To whom does the Veterans Service Officer report between County Commission meetings?

County Commission normally meets periodically. The Veterans Service Office operates throughout the workweek.

A defined administrative supervisor can therefore provide continuity and accountability while preserving whatever statutory authority Tennessee law gives County Commission.

THE CENTRAL LEGAL QUESTION

The Commission should obtain a written answer to this question:

Does Tennessee law authorize the Jefferson County Commission, a Commission committee, or individual commissioners to exercise direct day-to-day supervisory authority over the Jefferson County Veterans Service Office, or should that executive responsibility reside with the County Mayor or another properly designated county supervisor?

The answer should distinguish clearly between:

Oversight and statutory authority

and

day-to-day employee supervision.

Those are not necessarily the same thing.

RECOMMENDED ACTION FOR CLARIFICATION

The Commission can request a formal written legal opinion before establishing or changing the supervisory structure of the Veterans Service Office.

The opinion should identify:

1. Who legally supervises the Jefferson County VSO on a daily basis.
2. Whether County Commission itself may perform routine employee supervision.
3. Whether an individual county commissioner or committee may direct VSO employees.
4. Whether the County Mayor has supervisory authority as Jefferson County's Chief Executive Officer.
5. Who should approve leave, schedules, evaluations, personnel actions, and operational decisions.
6. What role County Commission retains concerning appointment, funding, removal, policy, and accountability.
7. Whether a resolution, personnel-policy amendment, job-description amendment, or other formal action is necessary to establish the proper chain of command.

PROPOSED MOTION

I move that the Jefferson County Commission request a formal written legal opinion from the County Attorney regarding the authority, oversight, supervision, and chain of command of the Jefferson County Veterans Service Office.

The written opinion shall identify the respective authority and responsibilities of the County Commission, County Mayor, Veterans Service Officer, and any other county official or supervisor with respect to the office.

The opinion shall specifically distinguish the County Commission's legislative and statutory responsibilities from responsibility for the day-to-day supervision and administration of the Veterans Service Office.

The opinion shall address who possesses authority concerning employee direction, work schedules, leave, performance evaluations, personnel-policy compliance, workplace complaints, disciplinary matters, assignment of duties, and routine operational decisions.

The opinion shall further address whether the County Commission collectively, an individual commissioner, or a Commission committee possesses legal authority to directly supervise the day-to-day activities of the Veterans Service Officer or employees of the Veterans Service Office.

The opinion shall consider Tennessee Code Annotated §§ 58-3-109 through 58-3-111, applicable provisions of Title 5, relevant Tennessee Attorney General opinions, CTAS guidance concerning the separation of legislative and executive responsibilities in county government, Jefferson

County personnel policies, applicable private acts and resolutions, and the existing job descriptions governing the Veterans Service Office.

The opinion shall also explain what action, if any, is required by this Commission to establish a clear and lawful chain of command and a designated day-to-day supervisor for the Veterans Service Office.

I further move that this written opinion be provided to every member of the Jefferson County Commission and filed with the County Clerk before the Commission takes action establishing or changing the day-to-day supervisory structure of the Veterans Service Office.

KEY REFERENCES

Tennessee Code Annotated § 58-3-109

Authorizes counties to establish Veterans Service Offices.

Tennessee Code Annotated § 58-3-110

Authorizes county funding for Veterans Service Offices and addresses VSO compensation.

Tennessee Code Annotated § 58-3-111

Provides for selection of the Veterans Service Officer by the governing body.

University of Tennessee — County Technical Assistance Service (CTAS)

Authority of the County Commission to Manage the Day-to-Day Operations of a County Department, Reference No. CTAS-2493.

Jefferson County Government — Office of the County Mayor

Identifies the Jefferson County Mayor as the county's Chief Executive Officer.

Jefferson County Government — Veterans Services Office

Identifies the county's Veterans Service Office, current VSO, duties, staffing, and services.

PURPOSE OF THIS REQUEST

This request does not predetermine who should supervise the Veterans Service Office.

Its purpose is to ensure that Jefferson County has a **clear, written, legally supported chain of command** so that the Commission, Mayor, VSO employees, veterans, and citizens understand who is responsible for oversight and who is responsible for daily management.

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2026 –03

**A RESOLUTION AMENDING THE ZONING RESOLUTION OF JEFFERSON
COUNTY, TENNESSEE TO REFLECT ACCESSORY AND PRINCIPAL USES IN ALL
ZONING DISTRICT WITH REGARD TO SOLAR AND WIND POWERED ENERGY**

WHEREAS, The Jefferson County Board of Commissioners desires to consider amendments to the Zoning Resolution of Jefferson County, regarding zoning districts in which solar and wind power systems are permitted;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Jefferson County (hereinafter referred to as the “Board”) that the Board requests the Jefferson County Regional Planning Commission consider the following amendments to the Zoning Resolution as follows:

Section 1: Article 9.3 A-1: Agricultural-Forestry District: Section A. Permitted Uses: Number 13.

Is hereby amended by deleting solar energy systems and wind energy systems as principal uses. This subsection shall now read as follows:

*“Solar energy systems and wind energy systems as accessory uses provided
a Building Permit is obtained and an electrical inspection is obtained.”*

Section 2: Article 9.4 R-1 Rural Residential District: Section A. Permitted Uses: Number 7.

Is hereby amended by deleting solar energy systems and wind energy systems as principal uses. This subsection shall now read as follows:

*“Solar energy systems and wind energy systems as accessory uses provided a Building
Permit is obtained and an electrical inspection is obtained”*

**Section 3: Article 9.5 R-2, High Density Residential District: Section A. Permitted Uses:
Number 7.**

Is hereby amended by deleting solar energy systems and wind energy systems as principal uses. This subsection shall now read as follows:

*“Solar energy systems and wind energy systems as accessory uses provided a Building
Permit is obtained and an electrical inspection is obtained”*

**Section 4: Article 9.6 R-R, Rural Residential/Resort District: Section A. Permitted Uses:
Insert Number 4.**

This subsection shall now read as follows:

“Solar energy systems and wind energy systems as accessory uses provided a Building Permit is obtained and an electrical inspection is obtained”

Section 5: Article 9.7 C-1, Neighborhood Commercial District: Section A. Permitted Uses: Number 11.

This subsection shall now read as follows:

“Solar energy systems and wind energy systems as accessory uses provided a Building Permit is obtained and an electrical inspection is obtained”

Section 6: Article 9.8 C-2, General Commercial District: Section A. Permitted Uses: Number 14.

This subsection shall now read as follows:

“Solar energy systems and wind energy systems as accessory uses provided, they respectively meet the requirements of Article 6.6 Site Plan Requirements, Item F.”

Section 7: Article 9.9 I-1, Industrial District: Section A. Permitted Uses: Number 16.

Is hereby amended to add solar energy systems and wind energy systems as principal uses. This subsection shall now read as follows:

“Solar energy systems and wind energy systems as principal uses provided, they respectively meet the requirements of subsections 6.6 Site Plan Requirements and 7.9 and 7.10.”

Section 8: Article 9.10: I-2: Environmental District: Section A. Permitted Uses: Number 8:

Is hereby amended to add solar energy systems and wind energy systems as principal uses. This subsection shall now read as follows:

“Solar energy systems and wind energy systems as principal uses provided, they respectively meet the requirements of Article 6.6 Site Plan Requirements, and 7.9 and 7.10 .”

Section 9: Decommissioning.

Unless otherwise approved by the Planning Commission, decommissioning of a Principal Solar Energy System shall begin no later than twelve (12) months after the facility has permanently ceased to generate electricity, at which time the owner or operator of the Principal Solar/Wind system shall restore and reclaim the site within twenty-four (24)

months after a facility has permanently ceased to generate electricity. Notwithstanding anything to the contrary, a Solar/Wind facility will not be considered to have permanently ceased to generate Electricity unless it has failed to diligently pursue the production of, or restoration of the ability to produce, Electricity for at least twelve (12) consecutive months.

Decommission Plan and Surety:

The owner or operator of the Solar/Wind facility shall provide the Planning Commission with a copy of its Decommissioning Plan and evidence of its decommissioning security to the extent required pursuant to 2022 Tenn. Pub. Acts 866. The surety amount for removal shall be based on the Decommissioning Plan and the amount shall be certified by a licensed professional with knowledge of the solar industry. The surety shall cover a period of 10 years at which time a new estimate will be required to address increased costs and inflation The cost of the surety instrument shall be calculated and sealed by the operators engineer and submitted to the appropriate officials for approval and shall be based on an amount equal to 150% of the estimated cost of site reclamation. The cost shall be based on a detailed itemized estimate of all reclamation tasks necessary to return the site to its original natural condition. The cost of the surety shall be memorialized in the minutes of the Planning Commission at the time of approval of the Site Plan for construction development. A surety Bond lasting more than 10 years shall have a new sealed Opinion of Probable Cost (OPC) from the operators licensed engineer for an estimate of the cost for completion of the Decommission Plan.

Methods of Posting Surety Instrument: The following methods of surety will be acceptable:

1. An irrevocable letter of credit (LOC) in favor of Jefferson County from a bank or other financial institution. The bank or other financial institution issuing the letter of credit shall be insured by the FDIC or NCUSIF (National Credit Union Share Insurance Fund). The bank or other financial institution shall allow the letter of credit to be presented for collection at a place physically located within the boundaries of Jefferson County or those counties which are contiguous. The original Surety documents shall be held in both the office of the Jefferson County Mayor and County Attorney. The County Mayor will notify the County Attorney of the notice of expiration. The Letter of Expiration from the County Attorney shall be sent by certified mail a minimum of 2 months prior to expiration with replacement no less than one week prior to expiration. If a new LOC is not received one week prior to the date of expiration the County Mayor and County Attorney will initiate the process to call the full amount of the posted LOC.
2. A surety bond, insurance bond or performance bond from the subdivider to the County in the full amount meeting the following criteria:

(i) The performance bond shall contain a provision stating the bond may not be revoked except upon written notice by certified letter to the County Attorney, and the expiration date, if revoked, shall be at least thirty (30) days after receipt of written notice by the County Attorney. It shall be understood and agreed, however, that the maker of the performance bond will be liable for any and all unpaid bills up to the amount of the performance bond accruing up to the expiration date, and a provision stating such shall be set forth in the performance bond.

(ii) All performance bonds shall be drafted so that the only requirement for the County to draw upon such bond is to notify the financial institution that the applicant/developer/owner has failed to complete construction of their project in accordance with the Decommission Plan and the rules and regulations governing the Site Plan approval Zoning process by Jefferson County, Tennessee. The County shall have the right, at its discretion and upon seven (7) days notice to the subdivider, to draw any amount necessary to complete the project up to the remaining balance. The amount drawn, which may be more than required to complete the project, will be held in a segregated bank account until the work can be bid competitively and the bid awarded and paid for or until the contract for the work is otherwise let and paid for. In no instance shall the County incur any liability for repayment of these funds. Any excess over the cost of completing the work will be returned to the grantor. Release of the funds will be made only with the prior written consent of the Mayor and County Attorney.

(iii) The company issuing the performance bond shall be qualified to do business in the State of Tennessee and shall maintain an office within the State of Tennessee. All performance bonds shall provide a location within Jefferson County or an adjoining County where such bond(s) may be drawn upon. Bonds must be rated A/AA+15 by A.M. Best. The County reserves the right to reject any company that does not comply with this section.

(iv) The performance bond shall contain a provision that requires, in the event of change to the bond, thirty (30) days prior written notice to be sent by registered mail to the County Attorney.

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.

Date Considered by Jefferson County Regional Planning Commission: 06/23/2026

Approve X Denied

Date Considered by Town of Dandridge Regional Planning Commission: 08/11/26

Approved X Denied

Date Considered by Town of Jefferson City Regional Planning Commission: 07/27/26

Approved X Denied

Date Considered by Town of White Pine Regional Planning Commission: 07/21/26

Approved X Denied

Date of Public Hearing- Jefferson County Board of Commissioners: 09/14/26

Date of Voting Meeting Jefferson County Board of Commissioners: 09/21/26

This resolution shall become effective upon adoption, the public welfare requiring it.

Adopted and approved on September 21st, 2026.

Date received by County Mayor: _____

Votes: Yes: _____ No: _____ Abstain: _____ Absent: _____

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

Attest: _____ Date: _____
Frank C. Herndon, Jefferson County Clerk

Approved: _____ Date: _____
Randy Bales, Jefferson County Mayor

Vetoed: _____ Date: _____
Randy Bales, Jefferson County Mayor

Veto Override:

Votes: Yes: _____ No: _____ Abstain: _____ Absent: _____

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

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION # 2026-54

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

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

WHEREAS, the Board of Commissioners of Jefferson County, Tennessee, finds that the equipment described and itemized in the attachment hereto as Exhibit A should be declared as surplus and said equipment should be donated to the Friends of Parrott-Wood Memorial Library.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Jefferson County, Tennessee meeting in regular session on the 19th day of October, 2026 as follows:

The equipment described and itemized in the attachment hereto as Exhibit A, is hereby declared to be surplus equipment and the Parrott-Wood Memorial Library of Jefferson County is hereby authorized to surplus and transfer said equipment in accordance with state law.

This resolution shall become effective upon adoption, the public welfare requiring it.

Adopted and approved on October 19th, 20 26.

Date received by County Mayor: _____

Votes: Yes: _____ No: _____ Abstain: _____ Absent: _____

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

Attest: _____ Date: _____
Frank C. Herndon, Jefferson County Clerk

Approved: _____ Date: _____
Randy Bales, Jefferson County Mayor

Vetoed: _____ Date: _____
Randy Bales, Jefferson County Mayor

Veto Override:

Votes: Yes: _____ No: _____ Abstain: _____ Absent: _____

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



Parrott-Wood Memorial Library

3133 W. Old A.J. Hwy.

Strawberry Plains, TN 37871

865-933-1311

August 31, 2026

Surplus Request:

Parrott-Wood Memorial Library is requesting to donate the following item back to the Friends of the Parrott-Wood Memorial Library.

Friends of Parrott-Wood Memorial library purchased this item for the library and we would like to donate it back to them to do with as they see fit.

Boss Captains chair in Blue v	Boss	1	9/29/2022	Quill	PLA0042760
Boss Captains chair in Blue v	Boss	1	9/29/2022	Quill	PLA0042761
Boss Captains chair in Blue v	Boss	1	9/29/2022	Quill	PLA0042762
Boss Captains chair in Blue v	Boss	1	9/29/2022	Quill	PLA0042763
Boss Captains chair in Blue v	Boss	1	9/29/2022	Quill	PLA0042764
Boss Captains chair in Blue v	Boss	1	9/29/2022	Quill	PLA0042765
Boss Captains chair in Blue v	Boss	1	9/29/2022	Quill	PLA0042766
Boss Captains chair in Blue v	Boss	1	9/29/2022	Quill	PLA0042767
Boss Captains chair in Blue v	Boss	1	9/29/2022	Quill	PLA0042768

Sincerely,

Donna Phillips, Director

**JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS**

RESOLUTION 2026-55

**A RESOLUTION TO ESTABLISH A MINING MINERAL SEVERANCE WASTE
BYPRODUCT (MMSWB) TAX FEASIBILITY WORKING GROUP, TO STUDY A
PROPOSED TAX ON SAND, GRAVEL, SANDSTONE, CHERT, AND
LIMESTONE SEVERED FROM THE GROUND IN JEFFERSON COUNTY,
TENNESSEE**

Sponsor: Jim Lance

Co-sponsors: Mike Parker, Jim Snodgrass, Taylor Reed

WHEREAS, Tennessee Code Annotated, §§67-7-201, et seq., permits counties, upon two-thirds (2/3) vote of their respective county legislative bodies, to enact a mineral severance tax for the benefit of the county road fund to be administered by the state Department of Revenue; and

WHEREAS, Jefferson County, Tennessee is in need of additional revenue; and

WHEREAS, the Board of Commissioners recognizes that regional mining operations generate secondary materials, and processing residuals characterized as waste or by-products; and

WHEREAS, the Board of Commissioners desires to evaluate the operational viability, administrative mechanics, legal parameters, and definition boundaries of implementing targeted tax framework on these specific materials before any active collections commence;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Jefferson County, Tennessee, meeting in regular session on this 19th day of October, 2026, as follows:

Section 1. Statutory Authority. Tennessee Code Annotated, §§ 67-7-201 et seq., which authorizes counties to levy a tax on the severance from the earth of sand, gravel, sandstone, chert, and limestone within the boundaries of Jefferson County, Tennessee, is hereby adopted as authority for any potential tax levied by Section 2 hereof.

Section 2. Establishment of the Mining Mineral Severance Waste By-Products Feasibility Working Group. There is hereby established the Mining Mineral Severance Waste By-Products Feasibility Working Group.

- **Composition:** The membership of this Working Group shall be comprised of the Sponsoring and Co-Sponsoring County Commissioners.

- **Reporting Requirements:** The Working Group shall provide a formal, monthly update on its ongoing findings and progress to the full County Commission body during regular public monthly sessions.
- **Deadline:** The Working Group shall conclude its assessments and deliver its final comprehensive feasibility report to the County Commission no later than February 9, 2027.

Section 3. Scope and Feasibility Criteria. The Working Group shall focus on the general feasibility and practicality of imposing a Mining Minerals Severance Waste Byproducts Tax. The scope of inquiry for this feasibility study section shall explicitly evaluate:

- **Cost to Businesses:** Evaluating how much (if any) extra money local mines and their vendors will have to spend resulting from this tax.
- **Effects on Roads:** Determining how transporting these materials affects local road wear.
- **Net Revenue for Roads:** Estimating how much money will actually be gleaned to support the county road fund.
- **What Neighbors Are Doing:** Comparing how nearby counties established their mining mineral severance and waste byproducts tax, to determine an optimal solution for Jefferson County.

Section 4. Right of Review. The Board of Commissioners explicitly reserves the right to review the final report submitted by the Working Group on or before February 9, 2027.

Adopted and approved on October 19th, 2026.

Date received by County Mayor: _____

Votes: Yes: _____ No: _____ Abstain: _____ Absent: _____

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

Attest: _____ Date: _____
Frank C. Herndon, Jefferson County Clerk

Approved: _____ Date: _____
Randy Bales, Jefferson County Mayor

Vetoed: _____ Date: _____
Randy Bales, Jefferson County Mayor

Veto Override:

Votes: Yes: _____ No: _____ Abstain: _____ Absent: _____

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

Jefferson County Government			
Monitoring:	Code of Ethics	Policy # 6.7	Issued Date: 06/29/2020
Review:			Issued Date:

Section 1. Definitions.

(1) "County" means Jefferson County, which includes all boards, committees, commissions, authorities, corporations or other instrumentalities appointed or created by the county or an official of the county, the county election commission, and the county health department in the county; however, the Jefferson County Board of Education and all Jefferson County Schools administrators, teachers, and other employees are specifically excluded.

(2) "Officials and employees" means and includes any official, whether elected or appointed, officer, employee or servant, or any member of any board, agency, commission, authority or corporation (whether compensated or not), or any officer, employee or servant thereof, of the county.

(3) "Personal interest" means, for the purpose of disclosure of personal interests in accordance with this Code of Ethics, a financial interest of the official or employee, or a financial interest of the official's or employee's spouse or child living in the same household, in the matter to be voted upon, regulated, supervised, or otherwise acted upon in an official capacity.

Section 2. Disclosure of personal interest in voting matters. An elected official or employee of Jefferson County with responsibility to vote on a measure shall disclose during the meeting at which the vote takes place, before any discussion or vote on the measure and so it appears in the Minutes, any personal interest that affects or that would lead a reasonable person to infer that it affects the official's vote on the measure. In addition, said elected official or employee shall recuse him/herself from the discussion and/or vote on the matter. This provision shall not be applicable to voting on measures for reapportionment of districts or other measures that affect all members of the Jefferson County Commission.

Section 3. Disclosure of personal interest in non-voting matters. An official or employee who must exercise discretion relative to any matter other than casting a vote and who has a personal interest in the matter that affects or that would lead a

reasonable person to infer that it affects the exercise of the discretion shall disclose, before the exercise of the discretion when possible, the interest on the attached disclosure form and file the disclosure form with the county clerk. In addition, the official or employee may, to the extent allowed by law, recuse himself or herself from the exercise of discretion in the matter.

Section 4. Acceptance of gifts and other things of value. It shall not be a violation of this policy for an official or employee to receive entertainment, food, refreshments, meals, health screenings, amenities, foodstuffs, or beverages that are provided in connection with a conference sponsored by an established or recognized statewide, regional, national, professional or employee association or organization of government officials or employees or by an umbrella or affiliate organization of said associations or organizations. It shall not be a violation of this policy for an official or employee to receive entertainment, food, refreshments, meals, health screenings, amenities, foodstuffs, or beverages that are provided in connection with a charitable event sponsored by an established charitable organization or an event to benefit a charitable organization.

Solicitation or acceptance of gifts. No public officer, county employee, or candidate for nomination or election shall solicit or accept "anything of value," including a gift, loan, reward, promise of future employment, favor, or service, based upon any understanding that the vote, official action, or judgment of the public officer, employee, or candidate would be influenced thereby. Further, no employee or public official shall solicit or accept, directly or indirectly, on behalf of himself or herself or any member of the employee's household any gift, including but not limited to any gratuity, service, favor, food, entertainment, lodging, transportation, or any other thing of monetary value from any person or entity that:

- has or is seeking to obtain, contractual or other business or financial relations with Jefferson County;
- conducts operations or activities that are regulated by Jefferson County; or
- has interests that may be substantially affected by the performance or non-performance of the person's official duties.

For the purposes of this section, the following do not constitute "anything of value":

- Payment by a governmental entity of salaries, compensation, employee benefits or authorized reimbursement of actual and necessary expenses;
- Campaign or political contributions that are received and reported in accordance with state law;
- Non-cash awards of nominal or trifling value publicly presented in recognition of public service;
- Gifts or other tokens of recognition presented by representatives of governmental entities or political subdivisions acting in their official capacities;

- Anything of value, regardless of value, when the item is offered to a governmental entity is accepted on behalf of the governmental entity and is to remain the property of the governmental entity;
- A gift given by a member of the public official or employee's immediate family, or by an individual if the gift is given for a non-business purpose and is motivated by a close personal friendship and not by the position of the employee or public official. In determining whether a gift falls within this subsection, the factors contained in TCA section 3-6-114(b) (3) (A) and (B) shall apply;
- Gifts received as a bequest or inheritance; Loans made in the ordinary course of a lender's business with prevailing rates and terms and which do not discriminate directly or indirectly against or in favor of an elected official or county employee because of such individual's status;
- Fees, expenses or income including those resulting from outside employment which are permitted and reported in accordance with state law;
- Payment by an employer or business other than a government entity of salaries, compensation, employee benefits, or authorized reimbursement of actual and necessary expenses when the payment is unrelated to a member's status as a public official or employee and is not made for the purpose of influencing, directly or indirectly, the vote, official action or decision of an elected official;
- Unsolicited advertising material of nominal value;
- Food and refreshments of nominal value when they are part of the elected official or employee's participation in a charitable, civic, political or community event, which bears a relationship to the official or employee's office and the official or employee is attending in an official capacity;
- Food, refreshments, foodstuffs, entertainment and beverages provided as part of a meal or other event if the value of such items does not exceed fifty dollars (\$50) per occasion, with a limit of two (2) meals per day;
- Entrance fees, admission fees, or tickets shall be valued on the face value of the ticket or fee, or on a daily or per event basis, whichever is greater; or
- Informational materials in the form of books, articles periodicals, other written materials, audio and videotapes or other forms of communication.
- Entrance fees, food, refreshments, amenities, beverages and other gifts given to all participants in a charitable event sponsored by an established charitable organization or an event to benefit a charitable organization.

Salary and expenses. No public officer shall be prohibited from voting on a matter affecting his or her salary, expenses, or other compensation as a public officer as provided by law.

Misuse of public position. No public officer or county employee shall corruptly use or attempt to use his or her official position or any property or resource which

may be within his or her trust, or perform his or her official duties, to secure a special privilege, benefit, or exemption for himself, herself, or others.

Disclosure or use of certain information. No public officer or county employee shall disclose or use information not available to members of the general public and gained by reason of his or her official position for his or her personal gain or benefit or for the personal gain or benefit of any other person or business entity.

Lobbying by former local officials — prohibition. A person who has been elected to any county office may not personally represent another person or entity for compensation before the governing body of which the person was an officer for a period of one (1) year after vacating that office.

Use of Government Property. No public official or employee shall make use of the facilities, equipment, personnel, or supplies of the county or its agencies for private use or gain except to the extent that the use is incidental or minimal or is lawfully available to the general public.

Process. All elected officials and employees of Jefferson County within thirty (30) days of these addendums going into effect must sign an employee acknowledgement stating they have received a copy of the policy, that they have either read the policy or have had it read to them, and that they agree to abide by the terms as a condition of their employment. In addition, prior to their employment, all new employees must sign the statement and agree to abide by its terms. Each employee will be given a copy of their signed statement. The original will be placed in the employee's official personnel file. Further, every elected official and employee shall attend an ethics in government program within six months of his or her employment with Jefferson County. Current officials and employees shall complete training within ninety (90) days. The training is to be provided by CTAS or other qualified agency.

Section 5. Nepotism. No elected or appointed official or employee of Jefferson County shall advocate, recommend, supervise, manage or cause the employment, appointment, promotion, transfer, or advancement of his or her relative to an office or position of employment within the Jefferson County Government.

For the purposes of this policy, "relative" means parent, step-parent, foster parent, parent-in-law, child, step-child, spouse, brother, brother-in-law, foster brother, step-brother, sister, sister-in-law, foster sister, grandparent, son-in-law, daughter-in-law, grandchild or other related person that resides in the same household. A court-appointed legal guardian or an individual who is acted as a parent substitute is also included within this definition.

Section 6. Whistleblower Protection.

- (a) Elected officials, employees and appointees are encouraged to report ethical violations via sworn complaint to the Ethics Committee pursuant to the Rules of Procedure.
- (b) No Official, Employee or Appointee shall use or threaten to use any official authority or influence to discourage, restrain or interfere with any other person for the purpose of preventing such person from acting in good faith to report or otherwise bring to the attention of the Ethics Committee facts relating to an ethics violation.
- (c) No Official, Employee or Appointee shall use or threaten to use any official authority or influence to effect any action to retaliate against an Official, Employee or Appointee who reports, initiates a complaint, or otherwise brings to the attention of the Ethics Committee information relating to an Ethics Committee investigation or an ethics violation.
- (d) Violations of this section may subject the offending person(s) to any and/or all of the penalties outlined in Section 7 of this Policy.

Section 7. Theft, Misappropriation or Mismanagement of County Funds

- (a) All Jefferson County employees have a professional, legal, ethical and fiduciary duty to protect those public monies entrusted to them specifically and to Jefferson County Government in general.
- (b) Jefferson County has a "zero-tolerance" policy regarding the theft, misappropriation, and/or mismanagement of funds entrusted to its employees.
- (c) Jefferson County employees who steal, misappropriate, and/or mismanage funds or who aid and/or abet others to do so will be subject to criminal prosecution and/or dismissal from their employment with Jefferson County.
- (d) Those County employees who fail to report those employees who steal, misappropriate, and/or mismanage funds shall be subject to criminal prosecution and/or dismissal from their employment with Jefferson County.
- (e) Theft, misappropriation, and mismanagement of county funds are to be reported to the Fraud@JeffersonCountyTN.gov as provided under state law and

are criminal offenses and shall not be under the jurisdiction of the Ethics Committee.

Section 8. Ethics Committee. There shall be a Jefferson County Ethics Committee (the "Ethics Committee") consisting of five (5) members. The Ethics Committee constitution, qualifications of members, terms of office, organization and other requirements shall be as follows:

- a. Members shall be three (3) County Commissioners, one (1) Constitutional County Officer Jefferson County or another County Commissioner if no official is willing to serve, one (1) member of board, committee, or other instrumentality governed by the policy or another County Commissioner. Ex Officio non-voting member one (1) County Mayor.
- b. Members are appointed by the County Mayor and confirmed by County Commission.
- c. Members of the Ethics Committee shall serve one (1) year terms.
- d. Any vacancy occurring on the Ethics Committee for an unexpired term shall be filled in the same manner as the original appointment.
- e. All Ethics Committee members shall participate in the ethics training held by CTAS or other qualified agency.
- f. The Ethics Committee shall convene as soon as practicable after November 1 of each year and elect a chair and vice-chair.
- g. The minutes and other records of the Ethics Committee shall be maintained by the county clerk and shall be filed in the office of the county clerk, where they shall be open to public inspection.

Section 9. Ethics Complaints. Questions and complaints regarding conflicts of interest shall be directed to the Jefferson County Attorney. Complaints shall be in writing, sworn to under oath in the presence of a notary public and signed by the person making the complaint, and shall set forth the provisions of this ethics code alleged to be violated and a reasonable detail of the facts personally known by the complainant upon which the complaint is based. Hearsay allegations are not considered to be facts supporting a complaint.

Initially, the Jefferson County Attorney shall determine if the complaint meets these requirements and shall submit that determination to the Chair of the Ethics Committee within 10 days of receipt of the complaint. The Jefferson County Attorney may investigate any credible complaint against an official or employee charging a conflict of interest or the improper acceptance of gifts and other things of value, in return for a vote or based upon any understanding that the vote, official action, or judgment of the public officer, employee, or candidate would be influenced thereby. The Ethics Committee may undertake an investigation on its own initiative when it acquires non hearsay information indicating a possible violation of those provisions in the Code of Ethics. If a member of the Committee is involved in the facts of a complaint, such member shall recuse himself or herself from all proceedings involving such complaint.

If the Ethics Committee convenes a hearing pursuant to the Rules of Procedure, the Ethics Committee is charged to determine as follows, and nothing more:

- (1) Did the Respondent or the Respondent's spouse or child living in the same household, have a financial interest in the matter to be voted upon, regulated, supervised, or otherwise acted upon in an official capacity?
- (2) Did the Respondent corruptly use or attempt to use his or her official position or any property or resource which may be within his or her trust, or perform his or her official duties, to secure a special privilege, benefit, or exemption for himself, herself, or others?
- (3) Did the Respondent disclose or use information not available to members of the general public and gained by reason of his or her official position for his or her personal gain or benefit or for the personal gain or benefit of any other person or business entity?
- (4) Did the Respondent on behalf of himself or any member of his household, solicit or accept, directly or indirectly "anything of value," including a gift, loan, reward, gratuity, service, favor, food, entertainment, lodging, transportation, or promise of future employment, based upon any understanding that the vote, official action or judgment of the public

Upon final deliberation, the Committee may:

- (1) refer the matter to the Jefferson County Attorney for a legal opinion and/or recommendations for action;

- (2) in the case of an official, refer the matter to the county legislative body for such action as the commission deems appropriate.
- (3) in the case of an employee, refer the matter to the official responsible for supervision of the employee¹. for possible disciplinary action if the official finds discipline warranted;
- (4) in a case involving possible violation of state statutes, refer the matter to the district attorney;
- (5) take no action and dismiss the complaint as provided in the Rules of Procedure.

The interpretation that a reasonable person in the circumstances would apply shall be used in interpreting and enforcing this Code of Ethics. When a violation of this Code of Ethics also constitutes a violation of a personnel policy or a civil service policy, or criminal act, the violation shall be dealt with as a violation of the personnel or civil service provisions or criminal violation rather than as a violation of this Code of Ethics and shall be reported to the appropriate department or legal authority.

Section I.O. Applicable State Laws. In addition to the ethical principles set out in this Code of Ethics, state laws also provide a framework for the ethical behavior of county officials and employees in the performance of their duties. Officials and employees should familiarize themselves with the state laws applicable to their office or position and the performance of their duties. To the extent that an issue is addressed by state law made applicable to counties, the provisions of that state law, to the extent they are more restrictive, shall control.

JEFFERSON COUNTY CODE OF ETHICS

CONFLICT OF INTEREST DISCLOSURE STATEMENT

Instructions: This form is for reporting personal interests required to be disclosed under Section 3 of the Code of Ethics of this county. Officials and employees are required to disclose personal interests in matters that affect or would lead a reasonable person to infer that it would affect the exercise of discretion of an official or employee.

Date of disclosure: _____

Name of official or employee: _____

Office and position: _____

Description of personal interest (describe below in detail):

Signature of official or employee

Date

YES ON 2: NO STATE PROPERTY TAX. *EVER.*

This amendment ensures Tennessee stays competitive, affordable, and welcoming for families and businesses.

Vote YES on 2

