Jefferson County Board of Commissioners
Monthly Voting Session
Jefferson County Courthouse

Agenda
Monday, November 16th, 2026
6:30 PM, Main Courtroom

AGENDA

I. CALL TO ORDER

II. ROLL CALL

III. PRAYER

IV. PLEDGE OF ALLEGIANCE

V. PROCLAMATIONS & COURTESY RESOLUTIONS

A. **Hometown Hero –** Pvt. James Lloyd Reneau

VI. APPROVAL & CORRECTIONS OF THE AGENDA

VII. CONSENT AGENDA

VIII. APPROVAL OF MINUTES

A. Regular Monthly Meeting October 19th, 2026

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

X. APPROVAL OF NOTARIES & BONDS

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

A. Mining Mineral Severance Waste Byproduct Tax Study Group

B. Agriculture Extension Committee

XII. REPORTS FROM ELECTED OFFICIALS, DEPARTMENT HEADS, OTHERS

A. **County Mayor** – Randy Bales

1. Committee Appointments for Confirmation

B. **Chairmans Comments** – James Carmichael

C. **County Attorney** – Doug Drinnon

D. **Department / Director Reports**

1. **Finance Department** – Jeannine Knowlan
    a. September 2026 Financials
2. **Jefferson County Schools** – Dr. Tommy Arnold
    a. Resolution 2026-153 Transportation Surplus (for information only)

b. Resolution 2026-154 Student Nutrition Surplus (for information only)

3. **Parrott Wood Memorial Library** – Donna Phillips: October 2026 Directors Report
4. **Office on Aging** – Arlita Brisbin: 1st Quarter FY 2026-2027 Quarterly Report

E. **Reports of Committees, Boards & Commissions, Other**

1. **Budget Committee**
   a. County Budget Amendments
      1) General Fund 101 BA #4, Items 1-11
      2) General Fund 101 BA #5, Item 1
      3) Highway Fund 131 BA #2, Items 1-2
      4) Highway Fund 131 BA #3, Item 1
      5) Highway Fund 131 BA #4, Item 1
      6) Landfill Fund 207 BA #2, Items 1-3
      7) Landfill Fund 207 BA #3, Item 1
   b. School Budget Amendments
      1) General Purpose Fund 141 BA #4, Items 1-3
      2) General Purpose Fund 141 BA #5, Item 1
      3) Federal Fund 142 BA #3, Items 1-4
2. **Finance Committee** – Jeff Underwood, Chairman: Approval of Interim Director Pay
3. **Personnel Committee** – Ronnie Coleman, Chairman: Assistant VSO Update

XIII. OLD BUSINESS

A. **RESOLUTION 2026-63** – A Resolution to establish a Mining Mineral Severance Waste Byproduct (MMSWB) Tax study group, to examine a proposed tax on Sand, Gravel, Sandstone, Chert and Limestone severed from the ground in Jefferson County, Tennessee. (Sponsor: Lance; Co-Sponsors: Parker and Snodgrass)

XIV. NEW BUSINESS

A. **RESOLUTION 2026-57** – A Resolution urging the General Assembly of the state of Tennessee to provide adequate funding for the Tennessee Property Tax Relief program for veterans, disabled, and elderly populations. (Sponsor: M. Reed; Co-Sponsors: Knierim, Walker, Coleman, Loy, Parker, Bruner, Solomon, Leja, Huffaker, T. Reed, Underwood, Lance, Henry, and Kilgore)

B. **RESOLUTION 2026-58 –** A Resolution requesting the 115th session of the Tennessee General Assembly to allocate up to one half of the real estate transfer tax (recordation tax) to the county where the tax was collected, on a recurring basis. (Sponsor: Leja; Co-Sponsors: M. Reed,

Huffaker, Knierim, Lance, Solomon, Bruner, Parker, Loy, Coleman, Walker, Underwood, T. Reed, Lance, Henry, and Kilgore)

C. **RESOLUTION 2026-59** – A Resolution requesting the Tennessee General Assembly make or amend law to provide property owners with just compensation when airport authorities or third parties acting on behalf of airport authorities acquire property by using the power of eminent domain. (Sponsor: T. Reed; Co-Sponsors: M. Reed, Knierim, Walker, Coleman, Leja, Lance, Solomon, Bruner, Parker, Loy, Henry, Underwood, and Kilgore)

D. **RESOLUTION 2026-60 –** A Resolution recommending the General Assembly of the state of Tennessee enact legislation to enable citizens to recall certain local elected officials. (Sponsor: Snodgrass; Co-Sponsors: Walker, M. Reed, Coleman, Knierim, Bruner, Solomon, Parker, Lance, Loy, Underwood, Kilgore, Henry, and T. Reed)

E. **RESOLUTION 2026-62** – A Resolution declaring as surplus and to authorize the Dandridge Memorial Library of Jefferson County to surplus and dispose of said equipment.

F. **Violent Animal Impoundment –** Katy Huffaker (Resolution Pending)

G. **RESOLUTION 2026-64** – A Resolution to establish the strategic infrastructure and long-range planning committee as a standing committee of the Jefferson County Commission.

H. **RESOLUTION 2026-65** – A Resolution declaring the intent of Jefferson County, Tennessee to reimburse itself for certain expenditures in the aggregate principal amount of not to exceed Ten Million Dollars ($10,000,000) relating to projects of the County with the proceeds of bonds or other debt obligations to be issued by Jefferson County, Tennessee.

I. **Lobbyist Contract** – Between Jefferson County and David Seal.

XV. ANNOUNCEMENTS

A. **Finding Balance –** Yoga for Vets Every Tuesday beginning 11/17/2026

XVI. ADJOURN

HONORARY PROCLAMATION

HOMETOWN HERO

WHEREAS, PVT James Lloyd Reneau was born on October 6, 1892, to Mack C. and Mary Branbam Reneau. He was the oldest of three children, with two sisters, Jessie, and Deborah Jane; and

WHEREAS, James, also known as Frank, lived on Rhoten Street in Jefferson City, Tennessee, and is listed on the 1910 Census Record as a Laborer. On his Military Registration date June 5, 1917, in Jefferson City, his occupation was listed as Spinning Room Foreman. The Lockett family owned the Jefferson Woolen Mills, a textile and fiber-processing business in Jefferson City (and in Knoxville), where he worked; and

WHEREAS, when he enlisted in the Army, he was ultimately assigned to Machine Gun Company, 120th Infantry-Regiment 30th Division, which was sent to France during World War I, near the town of Busigny; and

WHEREAS, Busigny is a railway station serving the town of Busigny, Northern France. It was served by regional trains to Cambrai, Amiens, Saint-Quentin, and Maueuge. He was killed in action on October 10, 1918, in Busigny, and is buried in Westview Cemetery in Jefferson City; and

WHEREAS, Marianne Reneau researched this Soldier with family, military, and American Legion Post 113 in Jefferson City, which was originally established in 1921 and known as Reneau American Legion Post 113. The flagpole on location is marked Frank Lloyd Reneau.

WHEREAS, PVT James Lloyd Reneau lived a life in service to others and is worthy of special recognition and appreciation for dedicated services; and

NOW THEREFORE, I, Randy Bales by virtue of the authority vested in me as Mayor of Jefferson County, Tennessee, and in conjunction with the Jefferson County Commissioners express our sincere thanks, deepest sympathy and condolences to the family and friends of the late PVT Frank Lloyd Reneau. He will always be remembered for the sacrifices he made to Jefferson County, Tennessee, and the United States of America.

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

His Honor the Mayor: Randy Bales

November 16, 2026

REGULAR MONTHLY SESSION JEFFERSON COUNTY BOARD OF COMMISSIONERS OCTOBER 19, 2026

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 19th day of October 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 C. Herndon; and the following County Commissioners answering to Roll Call Docket Book 4 Page 263 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.

HONORARY PROCLAMATIONS & COURTESY RESOLUTIONS:

Mayoral Proclamation remembering the life and legacy of James Ray "J Ray" Walker. The Resolution was read aloud by Mayor Bales and presented to the family and friends of J Ray Walker by Mayor Bales, Commissioner Huffaker, and Commissioner Leja.

APPROVAL & CORRECTIONS OF THE AGENDA:

Commissioner Solomon moved to approve the agenda as presented, Commissioner Henry provided a second. A Roll Call vote was taken 21-0 (in favor: all present), and the agenda was **approved**.

APPROVAL OF THE MINUTES

Commissioner Solomon moved to approve the minutes of the September 21, 2026 voting session, Commissioner Huffaker provided a second. A Roll Call vote was taken 21-0 (in favor: all present) and the minutes were **approved**.

APPEARANCE OF CITIZENS:

Diana Hardy, 6th District – Request a Mineral Severance Tax Impact Study be completed.

Wayne McDaniel, 6th District – Concerns with blasting during late hours at the mines.

Wally Godby, 7th District – Voices support of Mineral Severance Tax. Concerns with issues at the Sanitation convenience center.

Mike Asbury, 2nd District – Request a Mineral Severance Tax Impact Study be completed.

Jim Fox, 8th District – Spoke in support of a Mineral Severance Tax Impact Study.

Amy N. Fox, 8th District – Spoke in favor of a Mineral Severance Tax Impact Study.

Kathleen Villers, 8th District – Spoke in favor of a Mineral Severance Tax Impact Study.

Brian K. Millington, 6th District – Supports a Mineral Severance Tax Impact Study and Crucible ETN being involved in the discussion.

APROVAL OF NOTARIES & BONDS:

Commissioner Solomon moved the list of notaries for approval, Commissioner M. Reed provided a second. A Roll Call vote was taken 21-0 (in favor: all present) and the below named applicants for Notary Public were **approved** providing the proper bonds or property affidavits are filed in the office of the County Clerk.

David Ross	Chelsey Sherwood	Jeremy P. Williams	Ella Faye Romine
Jeanne M. Jones	Stephanie Ann Carter	Brittney Danielle Cross	Kiana Ein
Paige Phillips	Bernadelle L. Mooney	Trinity Thompson	Deborah Rachael Alaimo
A Baldwin	Coy Clark	Kayla G. Barnard	Kayla E. Switzer
Larry Allen Riddle	Jill Talley	Kayla Dearing	Joy Fraser
Rachel Green	Bonnie Lyn Harrison	Lacy Nunnally	Barbara Moore
Felicia Hurst	Rebecca Thomas	Dawn Patterson	Jonathan Stewart
Freida Miller	Paula Berry-Armour	Jerry Landon Boggs	Carol Broderek
Julianne Martin	Traci Greene	Kathleen M. Bernard	Jill C. Gregg
Garrett Patrick Arthur	Ernest A. Donley	Gavin D. Wyatt	Matthew Edward Miller
Julie North			

NOMINATING COMMITTEE

Commissioner Leja announced that the nominating committee had met, elected Jan Leja: Chair, Greg Byrd: Vice Chair, and Jason Bales: Secretary, the committee was continuing to work on the Rules of Procedure revisions, the committees next meeting was scheduled for November 9th at 5:30 PM, and they recommended the following appointments for approval:

A. Agricultural Extension Committee – Jason Bales: Commission Seat
B. Animal Control Oversight Board – Marcus Reed: Commission Seat
C. Audit Committee – Matt Cohen: Citizen Seat, Term Expires July 2027
D. Building Inspection Board of Appeals – Kenny Carr, Steve Motruk, & Mike Dockery
E. Conservation Board – Mike Parker: Term Expires September 2028, Taylor Reed: Term Expires October 2030, & Gail Farzanegan: Term Expires September 2031
F. Facilities Committee – Rick Moore, Greg Byrd, Jimmy Carmichael, Nick Leckie, & Jeff Underwood: Term Expires October 2028
G. Finance Committee – Jason Bales, Jeff Underwood, Jan Leja, & Langdon Potts: Term Expires October 2027
H. Personnel Committee – Ronny Coleman, Craig Knierim, Robert Bruner, Jeff Underwood & Marcus Reed: Term Expires October 2028
I. Public Service Committee – Brett Kilgore, Sammy Solomon, Katy Huffaker, A.J. Walker, & Ronny Coleman: Term Expires September 2028

Commissioner Solomon moved to approve the appointments as a group, seconded by Commissioner Henry. A Roll Call vote was taken 21-0 (in favor: all present) and the appointments were **approved**.

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

A. Mayor Randy Bales
    1. Mayoral Appointments for confirmation
        a. Chris Perryman – Urban Growth Board (replacing David Rivers)
        b. Greg Byrd – Nursing Home Board (replacing Tim Seals)
        c. Ethics Committee – Joe Patterson (reappointment)

    The above listed nominees were moved for confirmation by Commissioner Solomon, seconded by Commissioner Bruner. 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 nominees were **confirmed**.

B. Chairman's Comments – Training at the next work session on Robert's Rules of Order and other topics by Telford Forgety.
C. Circuit/Sessions Court Clerk, Kevin Poe – 1st Quarter FY 2026-2027 Report: Presented and Filed.
D. County Clerk, Frank C. Herndon – 1st Quarter FY 2026-2027 Report: Presented and Filed.
E. Highway Superintendent, Joe Patterson – 1st Quarter FY 2026-2027 Work Acc. Report: Presented and Filed.
F. Register of Deeds, Ed Stiner – 1st Quarter Report FY 2026-2027: Presented and Filed.
G. Sheriff, Jeff Coffey – 1st Quarter FY 2025-2026 Report: Presented and Filed.
H. Trustee, Jennifer Boling Hall
    1. September 2026 Financial Report: Presented and Filed.
    2. 1st Quarter FY 2026-2027 Report: Presented and Filed.
I. Constables, Jacob Thompson (Sec/Tres) – 3rd Quarter CY 2026 Report: Presented.
J. County Attorney, Doug Drinnon – No Report
K. Finance Director, Jessica Elder –
    1. August 2026 Financials: Presented.
    2. Jefferson County Budget Certificate FY 26-27: Presented and Filed.
L. Building Inspector, Clarke Chambers – 1st Quarter FY 2026-2027 Permit Report & School Facilities Tax Comparison: Presented and Filed.
M. Emergency Communications District Executive Director, Justin Crowther – 1st Quarter FY 2026-2027 Report: Presented and Filed.
N. Emergency Medical Services, Rodney Satterfield – 1st Quarter FY 2026-2027 Report: Presented and Filed.
O. Environmental Services Director, Tom Carter – 1st Quarter FY 2026-2027 Report: Presented and Filed.
P. Tourism Department Director, Lauren Hurdle – 1st Quarter FY 2026-2027 Report: Presented and Filed.

Commissioner Solomon moved to accept all reports, Commissioner Henry 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 reports were **accepted**.

REPORTS OF COMMITTEES, BOARDS, & COMMISSIONS:

A. Budget Committee – Chairwoman Katy Huffaker: Commissioner Huffaker moved the below amendments as recommendations from the budget committee.
    1. County Amendments
        a. General Fund 101 – Amendment #3 Items 1-10: **Approved** with a Roll Call vote 21-0 (in favor: all present).
        b. Capital Fund 171 – Amendment #3 Item 1:

2. School Budget Amendments
    a. General Purpose Fund 141 – Amendment #3 Item 1:
    b. Federal Fund 142 – Amendment #2 Items 1-4:
    Commissioner Snodgrass moved to approve Capital Fund 171 – Amendment #3 Item 1, General Purpose Fund 141 – Amendment #3 Item 1, & Federal Fund 142 – Amendment #2 Items 1-4 as a group, Commissioner Henry provided a second, A Roll Call vote was taken 21-0 (in favor: all present) and the three above listed Amendments were **approved**.
3. FY 26-27 Attorney Invoices: Presented for information only.

B. Ethics Committee – The Ethics Committee met and elected Jason Bales Chair, Robert Bruner Vice Chair, and Taylor Reed Secretary.

NON-PROFIT REPORTS:

A. Companion Animal Rescue and Education, Kim Starr – 1st Quarter FY 26-27 Report: Presented.
B. Jefferson Alliance, John Turner Director – 1st Quarter FY 26-27 Report: Presented.
C. White Pine Fire Department – 1st Quarter FY 25-26 Report: Presented.

LIBRARY REPORTS:

A. Dandridge Memorial Library – 1st Quarter FY 2026 – 2027 Report: Presented.
B. Jefferson City Public Library – 1st Quarter FY 2026 – 2027 Report: Presented.
C. Parrot-Wood Memorial Library – 1st Quarter FY 2026 – 2027 Report: Presented.
D. White Pine Public Library – 1st Quarter FY 2026 – 2027 Report: Presented.

OLD BUSINESS:

A. **Resolution 2026-56** – A Resolution Establishing Administrative and Executive Authority over the Jefferson County Veterans Service Office. A motion for approval was provided by Commissioner M. Reed, seconded by Commissioner Huffaker. A Roll Call vote was taken 21-0 (in favor: all present) and **Resolution 2026-56** was **approved**.

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. Commissioner Coleman moved to approve **Resolution 2026-03**, Commissioner Parker provided a second. A Roll Call was taken 20-1 (in favor: Huffaker, Leja, Knierim, Moore, Leckie, T. Reed, Snodgrass, Lance, Solomon, Underwood, Bruner, Parker, Bales, Loy, Coleman, Henry, Carmichael, Walker, Kilgore, and M. Reed) and **Resolution 2026-03** was **approved**.
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. Commissioner Parker moved to approve **Resolution 2026-54**, Commissioner Kilgore provided a second. A Roll Call was taken 21-0 (in favor: all present) and **Resolution 2026-54** was **approved**.
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. Commissioner Knierim moved to approve **Resolution 2026-55**, Commissioner M. Reed provided a second. During discussion, Commissioner Underwood moved the following amendment: "I move to amend that the revised mineral severance tax resolution be referred back

to a County Commission work session for further discussion. The original resolution proposed a mineral severance tax, but the revised resolution, retaining the same resolution number, instead proposes establishing a Tax Feasibility Working Group to study its impact. Because this is a substantial change in the purpose of the resolution, and because a "Tax Feasibility Working Group" is not defined in our County Commission Rules and Procedures, I further move that the Nominating Committee be requested to recommend a special committee of a minimum of four county commissioners for approval by the full County Commission, with County Mayor Randy Bales participating. The committee shall conduct an impact study addressing potential effects on local jobs, mining operations, future investment, county revenue, the county's legal authority to impose the tax, and other affected areas. The committee shall submit a written impact study report for discussion at the February 2027 County Commission work session before the Commission considers any proposal to impose the tax." Commissioner Solomon provided a second. After further discussion, a Roll Call vote was taken 14-7 (in favor: Huffaker, Leja, Moore, Byrd, Solomon, Underwood, Bruner, Bales, Loy, Coleman, Henry, Carmichael, Walker, and Kilgore) and the amendment of **Resolution 2026-55** was **approved**. A Roll Call vote was taken on the Resolution as amended and it was **approved** 16-5 (in favor: Huffaker, Leja, Knierim, Snodgrass, Byrd, Solomon, Underwood, Bruner, Parker, Bales, Loy, Coleman, Henry, Carmichael, Walker, and Kilgore).

D. **Code of Ethics**, Commissioner Jim Lance – No Action.

ANNOUNCEMENTS:

Aaron Loy – Vote Yes on 2: Commissioner Loy stated that he was working on the Vote Yes on 2 initiative in Jefferson County and wanted to remind everyone that Tennessee in fact did have a Property Tax, however it had been set to $0.00 since the 1940s and recommended a Yes vote on Amendment 2 that would amend the state constitution to outlaw a statewide property tax.

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 7:40 P.M.

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County Commission Chair, James E. Carmichael County Clerk, Frank C. Herndon

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 NOVEMBER 16, 2026 MEETING OF THE GOVERNING BODY:

NAME	HOME ADDRESS	HOME PHONE	BUSINESS ADDRESS	BUSINESS PHONE	SURETY
1. ZOEE MILLER	855 ROCKTOWN RD. JEFFERSON CITY TN 37760	865-304-0771	662 E. BROADWAY BOULEVARD JEFFERSON CITY TN 37760	865-544-5400	
2. KATIE TORRES	1224 FAITH LN DANDRIDGE TN 37725	865-809-9038	662 E BROADWAY BLVD JEFFERSON CITY TN 37760	--	
3. BRUCE MICHAEL SMITH	4019 WESOGA DR DANDRIDGE TN 37725	386-308-8599	9947 KINGSTON PIKE KNOXVILLE TN 37922	8659099713	

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SIGNATURE

CLERK OF THE COUNTY OF JEFFERSON, TENNESSEE

_____

DATE

101 General

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
40110	Current Property Tax	17,054,400.00	(295,560.38)	1.73%	1,421,200.00	(295,560.38)	20.80%
40120	Trustee's Collections - Prior Year	250,000.00	40,257.99	-16.10%	20,833.33	67,833.66	-325.60%
40130	Cir Clk/Clk & Master Collections-Pr Yr	275,000.00	(115,130.29)	41.87%	22,916.67	(75,751.13)	330.55%
40140	Interest And Penalty	40,000.00	(13,070.15)	32.68%	3,333.33	(5,586.71)	167.60%
40150	Pick-Up Taxes	25,000.00	(1,260.07)	5.04%	2,083.33	(244.62)	11.74%
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	(612,647.04)	25.69%	198,738.17	(296,514.38)	149.20%
40220	Hotel/Motel Tax	623,305.00	(112,307.46)	18.02%	51,942.08	(103,259.55)	198.80%
40240	Wheel Tax	288,000.00	(95,424.27)	33.13%	24,000.00	(29,205.26)	121.69%
40250	Litigation Tax - General	120,000.00	(22,365.64)	18.64%	10,000.00	(11,070.32)	110.70%
40266	Litigation Tax-Jail, Wrkhse,	160,000.00	(28,897.27)	18.06%	13,333.33	(14,118.45)	105.89%
40270	Business Tax	675,000.00	(50,214.15)	7.44%	56,250.00	(38,158.59)	67.84%
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	(23,977.33)	11.99%	16,666.67	(22,588.10)	135.53%
41110	Marriage Licenses	3,000.00	(513.00)	17.10%	250.00	(266.00)	106.40%
41140	Cable TV Franchise	110,000.00	(4,545.18)	4.13%	9,166.67	(4,545.18)	49.58%
41510	Beer Permits	1,000.00	0.00	0.00%	83.33	0.00	0.00%
41520	Building Permits	440,000.00	(134,756.00)	30.63%	36,666.67	(39,004.00)	106.37%
41540	Plumbing Permits	165,000.00	(47,495.00)	28.78%	13,750.00	(11,700.00)	85.09%
41590	Other Permits	15,000.00	(3,087.50)	20.58%	1,250.00	(712.50)	57.00%
42110	Fines - Circuit Court	21,500.00	(5,730.97)	26.66%	1,791.67	(2,670.50)	149.05%
42120	Officers Costs - Sheriff Fees	10,000.00	(1,387.55)	13.88%	833.33	(384.75)	46.17%
42141	Drug Court Fees - Circuit Court	3,000.00	(816.28)	27.21%	250.00	(368.36)	147.34%
42150	Jail Fees - Circuit Court	3,000.00	(227.05)	7.57%	250.00	(70.30)	28.12%
42180	DUI Treatment Fines	300.00	(142.50)	47.50%	25.00	(47.50)	190.00%
42190	Data Entry Fee - Circuit Court	4,000.00	(919.00)	22.98%	333.33	(522.00)	156.60%
42191	Courtroom Security Fee- Circuit Court	65.00	(158.74)	244.22%	5.42	(71.25)	1,315.38%
42310	County Fines	105,000.00	(43,096.94)	41.04%	8,750.00	(9,621.36)	109.96%
42311	Fines For Littering	0.00	(47.50)	0.00%	0.00	0.00	0.00%
42320	Officers Costs	60,000.00	(14,604.81)	24.34%	5,000.00	(3,804.51)	76.09%
42330	Games And Fish Fines	1,500.00	(424.12)	28.27%	125.00	(128.25)	102.60%
42341	General Sessions Court - Drug Court	13,000.00	(2,000.70)	15.39%	1,083.33	(595.41)	54.96%
42350	Jail Fees	50,000.00	(12,207.50)	24.42%	4,166.67	(2,258.39)	54.20%
42380	DUI Treatment Fines	12,000.00	(1,714.66)	14.29%	1,000.00	(332.50)	33.25%
42390	Data Entry Fee - General Sessions	20,000.00	(11,536.00)	57.68%	1,666.67	(3,695.50)	221.73%
42391	Courtroom Security Fee	2,000.00	(827.92)	41.40%	166.67	(145.82)	87.49%
42410	Fines - Juvenile Court	6,000.00	(169.00)	2.82%	500.00	(9.50)	1.90%

101 General

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
42420	Officers Costs	4,500.00	(1,356.60)	30.15%	375.00	(452.20)	120.59%
42490	Data Entry Fee - Juvenile Court	1,500.00	(819.80)	54.65%	125.00	(227.45)	181.96%
42520	Officers Costs - Chancery Court	750.00	(148.20)	19.76%	62.50	(30.40)	48.64%
42530	Data Entry Fee - Chancery Court	5,000.00	(2,383.00)	47.66%	416.67	(512.00)	122.88%
42872	Victims Assistance Assessments	38,000.00	(17,194.38)	45.25%	3,166.67	(5,851.13)	184.77%
42990	Other Fines, Forfeitures, And Penalties	15,000.00	(19,475.00)	129.83%	1,250.00	0.00	0.00%
43120	Patient Charges	4,384,000.00	(803,172.18)	18.32%	365,333.33	(394,110.58)	107.88%
43190	Other General Service Charges	3,000.00	(834.21)	27.81%	250.00	(150.00)	60.00%
43350	Copy Fees	600.00	(37.75)	6.29%	50.00	(5.75)	11.50%
43360	Library Fees	0.00	(1,034.44)	0.00%	0.00	(325.88)	0.00%
43365	Archives And Records Management	30,500.00	(32,049.54)	105.08%	2,541.67	(10,147.17)	399.23%
43370	Telephone Commissions	60,000.00	(7,287.82)	12.15%	5,000.00	(1,385.08)	27.70%
43383	Additional Fees - Titling and	50,000.00	(13,320.00)	26.64%	4,166.67	(4,212.00)	101.09%
43384	Fingerprint Fees	0.00	(1,035.00)	0.00%	0.00	(387.00)	0.00%
43392	Data Processing Fee -Register	16,000.00	(5,980.00)	37.38%	1,333.33	(1,900.00)	142.50%
43394	Data Processing Fee - Sheriff	6,000.00	(1,390.18)	23.17%	500.00	(287.37)	57.47%
43395	Sexual Offender Registration Fee-	12,050.00	(1,200.00)	9.96%	1,004.17	(600.00)	59.75%
43396	Data Processing Fee - County Clerk	2,500.00	(1,687.00)	67.48%	208.33	(465.00)	223.20%
43397	Subscription & Electronic Filing Fee-	12,052.00	(2,625.00)	21.78%	1,004.33	(125.00)	12.45%
43399	Vehicle Insurance Coverage and	5,000.00	(2,925.00)	58.50%	416.67	(770.00)	184.80%
44110	Interest Earned	400,000.00	0.00	0.00%	33,333.33	0.00	0.00%
44120	Lease/Rentals/PPP	7,212.00	(1,801.00)	24.97%	601.00	(600.00)	99.83%
44131	Commissary Sales	44,000.00	(6,990.32)	15.89%	3,666.67	(3,005.59)	81.97%
44146	E-Rate Funding	6,816.00	(2,932.65)	43.03%	568.00	(251.99)	44.36%
44170	Miscellaneous Refunds	85,532.33	(6,014.44)	7.03%	7,127.69	(1,736.18)	24.36%
44180	Expenditure Credits	0.00	(146.00)	0.00%	0.00	(146.00)	0.00%
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	746,888.00	(2,500.00)	0.33%	62,240.67	0.00	0.00%
45510	County Clerk	996,200.00	(179,331.19)	18.00%	83,016.67	(85,650.65)	103.17%
45520	Circuit Court Clerk	155,000.00	(25,072.69)	16.18%	12,916.67	(17,626.14)	136.46%
45540	General Sessions Court Clerk	375,000.00	(69,465.33)	18.52%	31,250.00	(32,615.73)	104.37%
45550	Clerk And Master	125,000.00	(32,068.35)	25.65%	10,416.67	(17,373.10)	166.78%
45560	Juvenile Court Clerk	30,000.00	(4,482.64)	14.94%	2,500.00	(2,321.20)	92.85%
45580	Register of Deeds	300,000.00	(69,661.84)	23.22%	25,000.00	(33,401.40)	133.61%
45590	Sheriff	20,000.00	(3,972.08)	19.86%	1,666.67	(2,377.41)	142.64%
45610	Trustee	1,200,000.00	(188,659.53)	15.72%	100,000.00	(84,122.09)	84.12%
46110	Juvenile Services Program	9,000.00	0.00	0.00%	750.00	0.00	0.00%

101 General

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
46140	Aging Programs	11,562.00	(3,072.00)	26.57%	963.50	(1,536.00)	159.42%
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	(975,000.00)	100.00%	81,250.00	(975,000.00)	1,200.00%
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	(3,893.85)	38.94%	833.33	(902.25)	108.27%
46852	State Revenue Sharing -	55,000.00	(20,136.66)	36.61%	4,583.33	(4,782.54)	104.35%
46855	State Shared Sports Gaming Privilege	0.00	(22,155.84)	0.00%	0.00	0.00	0.00%
46915	Contracted Prisoner Board	760,000.00	(59,942.00)	7.89%	63,333.33	(122,385.00)	193.24%
46960	Registrar's Salary Supplement	15,000.00	0.00	0.00%	1,250.00	0.00	0.00%
46980	Other State Grants	1,233,555.79	(1,153,790.87)	93.53%	102,796.32	(1,147,936.87)	1,116.71%
46990	Other State Revenues	17,700.00	(3,931.20)	22.21%	1,475.00	(1,298.83)	88.06%
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	(35,340.00)	29.45%	10,000.00	(24,180.00)	241.80%
47590	Other Federal Through State	946,827.00	(19,384.48)	2.05%	78,902.25	(15,574.48)	19.74%
47715	Tax Credit Bond Rebate	476,664.00	(242,183.90)	50.81%	39,722.00	(242,183.90)	609.70%
47990	Other Direct Federal Revenue	83,415.00	(400.00)	0.48%	6,951.25	(400.00)	5.75%
48130	Contributions	153,437.00	(10,375.00)	6.76%	12,786.42	0.00	0.00%
48610	Donations	1,810.65	(1,810.65)	100.00%	150.89	(1,000.00)	662.75%
48990	Other	116,200.00	(97.20)	0.08%	9,683.33	(74.30)	0.77%
48991	Opioid Settlement Funds - Past	0.00	(89,112.42)	0.00%	0.00	(11,405.07)	0.00%
49700	Insurance Recovery	500.00	(1,000.00)	200.00%	41.67	0.00	0.00%
	Total Revenues	**37,900,323.77**	**(5,812,195.69)**	**15.34%**	**3,158,360.31**	**(4,157,008.14)**	**131.62%**
Expenditures							
51100	County Commission	(1,064,159.00)	310,756.59	29.20%	(88,679.92)	98,260.61	110.80%
51210	Board Of Equalization	(3,000.00)	0.00	0.00%	(250.00)	0.00	0.00%
51300	County Mayor/Executive	(594,136.00)	97,028.59	16.33%	(49,511.33)	40,608.48	82.02%
51500	Election Commission	(529,996.00)	174,848.88	32.99%	(44,166.33)	27,824.61	63.00%
51600	Register Of Deeds	(436,768.00)	124,577.66	28.52%	(36,397.33)	32,983.28	90.62%
51750	Zoning Compliance	(172,360.00)	42,765.99	24.81%	(14,363.33)	10,713.05	74.59%
51800	County Buildings	(1,242,546.00)	580,815.25	46.74%	(103,545.50)	59,496.18	57.46%
51810	Maintenance Garage	(672,783.00)	256,466.49	38.12%	(56,065.25)	26,697.88	47.62%
51910	Preservation Of Records	(10,500.00)	2,053.83	19.56%	(875.00)	1,455.06	166.29%
52100	Accounting And Budgeting	(1,213,800.00)	304,624.15	25.10%	(101,150.00)	80,672.47	79.76%
52300	Property Assessor's Office	(851,632.00)	177,422.80	20.83%	(70,969.33)	57,211.12	80.61%
52400	County Trustee's Office	(455,776.00)	120,605.58	26.46%	(37,981.33)	36,083.64	95.00%
52500	County Clerk's Office	(1,384,440.00)	380,744.40	27.50%	(115,370.00)	87,784.26	76.09%

101 General

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
52600	Information Technology	(146,925.00)	66,704.42	45.40%	(12,243.75)	2,615.58	21.36%
52900	Other Finance	(898,651.00)	202,638.74	22.55%	(74,887.58)	39,030.00	52.12%
53100	Circuit Court	(1,109,772.81)	329,201.99	29.66%	(92,481.07)	85,536.28	92.49%
53300	General Sessions Court	(387,028.00)	114,346.25	29.54%	(32,252.33)	28,467.92	88.27%
53330	Drug Court	(30,150.00)	7,398.64	24.54%	(2,512.50)	0.00	0.00%
53400	Chancery Court	(402,816.00)	132,381.82	32.86%	(33,568.00)	28,090.11	83.68%
53500	Juvenile Court	(361,854.00)	100,921.65	27.89%	(30,154.50)	24,463.25	81.13%
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)	25,270.43	23.18%	(9,085.75)	5,095.95	56.09%
54110	Sheriff's Department	(7,618,926.00)	2,534,823.07	33.27%	(634,910.50)	652,636.92	102.79%
54140	Wheel Tax Officer	(21,557.00)	5,149.24	23.89%	(1,796.42)	1,799.73	100.18%
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)	1,797,482.75	42.67%	(351,037.58)	226,337.46	64.48%
54220	Workhouse	(91,000.00)	9,639.60	10.59%	(7,583.33)	3,044.43	40.15%
54410	Civil Defense	(122,389.00)	29,752.48	24.31%	(10,199.08)	9,464.04	92.79%
54510	Building Inspection	(187,650.79)	60,979.63	32.50%	(15,637.57)	14,701.67	94.02%
54610	County Coroner/Medical Examiner	(140,225.00)	84,700.00	60.40%	(11,685.42)	1,100.00	9.41%
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)	0.00	0.00%
55110	Local Health Center	(387,996.00)	67,174.22	17.31%	(32,333.00)	24,253.87	75.01%
55120	Rabies And Animal Control	(165,625.00)	60,093.98	36.28%	(13,802.08)	12,555.21	90.97%
55130	Ambulance Service	(7,580,400.79)	2,532,384.24	33.41%	(631,700.07)	592,089.25	93.73%
55720	Sanitation Education/Information	(94,036.00)	22,844.71	24.29%	(7,836.33)	5,834.90	74.46%
55900	Dept. Of Environment	(221,641.00)	57,503.55	25.94%	(18,470.08)	17,004.01	92.06%
56300	Senior Citizens Assistance	(295,021.33)	65,608.64	22.24%	(24,585.11)	19,473.63	79.21%
56500	Libraries	(775,279.65)	231,415.45	29.85%	(64,606.64)	61,927.55	95.85%
57100	Agricultural Extension Service	(213,375.00)	10,880.11	5.10%	(17,781.25)	1,344.69	7.56%
57500	Soil Conservation	(128,781.00)	29,791.04	23.13%	(10,731.75)	9,763.68	90.98%
58110	Tourism	(663,305.00)	364,030.00	54.88%	(55,275.42)	38,645.22	69.91%
58300	Veterans' Services	(107,023.00)	17,511.50	16.36%	(8,918.58)	4,709.43	52.80%
58500	Contributions To Other Agencies	(1,345,980.00)	309,556.00	23.00%	(112,165.00)	20,250.00	18.05%
99100	Transfers Out	(536,157.33)	24,493.33	4.57%	(44,679.78)	24,493.33	54.82%
	Total Expenditures	**(38,129,393.70)**	**12,150,415.69**	**31.87%**	**(3,177,449.48)**	**2,514,518.75**	**79.14%**
Total 101	General	**(229,069.93)**	**6,338,220.00**	**2,766.94%**	**(19,089.16)**	**(1,642,489.39)**	**-**

112 Courthouse & Jail Maintenance

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
40266	Litigation Tax-Jail, Wrkhse,	1,500.00	(10,709.66)	713.98%	125.00	(5,282.72)	4,226.18%
	Total Revenues	**1,500.00**	**(10,709.66)**	**713.98%**	**125.00**	**(5,282.72)**	**4,226.**
Expenditures							
52900	Other Finance	(1,500.00)	164.13	10.94%	(125.00)	52.83	42.26%
	Total Expenditures	**(1,500.00)**	**164.13**	**10.94%**	**(125.00)**	**52.83**	**42.26%**
Total 112	Courthouse & Jail Maintenance	**0.00**	**(10,545.53)**	**100.00%**	**0.00**	**(5,229.89)**	**0.00%**

114 Law Library

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
40260	Litigation Tax - Special Purpose	12,461.00	(2,611.23)	20.96%	1,038.42	(1,210.85)	116.61%
	Total Revenues	**12,461.00**	**(2,611.23)**	**20.96%**	**1,038.42**	**(1,210.85)**	**116.61%**
Expenditures							
52900	Other Finance	(400.00)	40.01	10.00%	(33.33)	12.10	36.30%
54210	Jail	(2,000.00)	0.00	0.00%	(166.67)	0.00	0.00%
	Total Expenditures	**(2,400.00)**	**40.01**	**1.67%**	**(200.00)**	**12.10**	**6.05%**
Total 114	Law Library	**10,061.00**	**(2,571.22)**	**25.56%**	**838.42**	**(1,198.75)**	**142.98%**

116 Solid Waste/Sanitation

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
40110	Current Property Tax	2,508,000.00	(43,464.70)	1.73%	209,000.00	(43,464.70)	20.80%
40120	Trustee's Collections - Prior Year	39,000.00	6,008.08	-15.41%	3,250.00	10,124.44	-311.52%
40130	Cir Clk/Clk & Master Collections-Pr Yr	35,000.00	(17,183.20)	49.09%	2,916.67	(11,306.14)	387.64%
40140	Interest And Penalty	7,000.00	(1,950.79)	27.87%	583.33	(833.85)	142.95%
40150	Pick-Up Taxes	2,500.00	(185.31)	7.41%	208.33	(35.98)	17.27%
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**	**(56,775.92)**	**2.18%**	**217,458.33**	**(45,516.23)**	**20.93%**
Expenditures							
55731	Waste Pickup	(2,562,350.00)	481,768.94	18.80%	(213,529.17)	77,206.35	36.16%
	Total Expenditures	**(2,562,350.00)**	**481,768.94**	**18.80%**	**(213,529.17)**	**77,206.35**	**36.16%**
Total 116	Solid Waste/Sanitation	**47,150.00**	**424,993.02**	**-901.36%**	**3,929.17**	**31,690.12**	**-806.54%**

121 Special Purpose - TN Opioid Abatement Fund

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
44110	Interest Earned	0.00	(1,900.95)	0.00%	0.00	(621.72)	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**	**(1,900.95)**	**0.99%**	**15,959.25**	**(621.72)**	**3.90%**
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**	**(1,900.95)**	**100.00%**	**0.00**	**(621.72)**	**0.00%**

122 Drug Control

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
42140	Drug Control Fines - Circuit Court	7,000.00	(261.25)	3.73%	583.33	(118.75)	20.36%
42340	Drug Control Fines - General Sessions	10,000.00	(1,261.98)	12.62%	833.33	(511.48)	61.38%
42865	Drug Task Force Forfeitures And	50,000.00	(8,000.00)	16.00%	4,166.67	(8,000.00)	192.00%
42910	Proceeds From Confiscated Property	10,000.00	0.00	0.00%	833.33	0.00	0.00%
44110	Interest Earned	0.00	(552.34)	0.00%	0.00	(191.38)	0.00%
	Total Revenues	**77,000.00**	**(10,075.57)**	**13.09%**	**6,416.67**	**(8,821.61)**	**137.48%**
Expenditures							
54150	Drug Enforcement	(88,400.00)	5,558.29	6.29%	(7,366.67)	208.21	2.83%
	Total Expenditures	**(88,400.00)**	**5,558.29**	**6.29%**	**(7,366.67)**	**208.21**	**2.83%**
Total 122	Drug Control	**(11,400.00)**	**(4,517.28)**	**-39.63%**	**(950.00)**	**(8,613.40)**	**-906.67%**

127 American Rescue Plan Act Grant

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % 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%**

128 Other Special Revenue Fund

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
44110	Interest Earned	4,000.00	(78,473.75)	1,961.84%	333.33	(38,904.62)	11,671.39%
44120	Lease/Rentals/PPP	852,002.00	(141,667.00)	16.63%	71,000.17	(70,833.50)	99.77%
	Total Revenues	**856,002.00**	**(220,140.75)**	**25.72%**	**71,333.50**	**(109,738.12)**	**153.84%**
Expenditures							
52900	Other Finance	(9,500.00)	3,300.79	34.75%	(791.67)	1,097.39	138.62%
	Total Expenditures	**(9,500.00)**	**3,300.79**	**34.75%**	**(791.67)**	**1,097.39**	**138.62%**
Total 128	Other Special Revenue Fund	**846,502.00**	**(216,839.96)**	**25.62%**	**70,541.83**	**(108,640.73)**	**154.01%**

131 Highway/Public Works

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
40110	Current Property Tax	3,511,200.00	(60,850.65)	1.73%	292,600.00	(60,850.65)	20.80%
40120	Trustee's Collections - Prior Year	50,000.00	7,811.19	-15.62%	4,166.67	13,161.65	-315.88%
40130	Cir Clk/Clk & Master Collections-Pr Yr	50,000.00	(22,338.77)	44.68%	4,166.67	(14,697.98)	352.75%
40140	Interest And Penalty	11,000.00	(2,535.90)	23.05%	916.67	(1,083.95)	118.25%
40150	Pick-Up Taxes	3,000.00	(259.43)	8.65%	250.00	(50.36)	20.14%
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	(12,535.00)	22.79%	4,583.33	(10,435.00)	227.67%
44110	Interest Earned	0.00	(72,374.32)	0.00%	0.00	(22,429.38)	0.00%
44170	Miscellaneous Refunds	0.00	(96.58)	0.00%	0.00	(96.58)	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	(430,060.85)	21.50%	166,666.67	(205,832.23)	123.50%
46925	Hybrid/Electric Vehicle Registration	7,000.00	(12,193.61)	174.19%	583.33	(6,019.90)	1,031.98%
46930	Petroleum Special Tax	36,000.00	(6,260.39)	17.39%	3,000.00	(3,130.21)	104.34%
46980	Other State Grants	1,500,000.00	0.00	0.00%	125,000.00	0.00	0.00%
49700	Insurance Recovery	11,609.36	(1,584.53)	13.65%	967.45	(1,584.53)	163.78%
	Total Revenues	**7,604,809.36**	**(613,278.84)**	**8.06%**	**633,734.11**	**(313,049.12)**	**49.40%**
Expenditures							
61000	Administration	(379,909.00)	106,747.83	28.10%	(31,659.08)	27,977.29	88.37%
62000	Highway And Bridge Maintenance	(2,989,300.00)	1,070,872.29	35.82%	(249,108.33)	158,799.05	63.75%
63100	Operation And Maintenance Of	(1,364,738.36)	802,639.40	58.81%	(113,728.20)	54,812.23	48.20%
63400	Quarry Operations	(1,132,976.00)	224,891.97	19.85%	(94,414.67)	80,907.64	85.69%
63500	Asphalt Plant Operations	(34,400.00)	14,925.00	43.39%	(2,866.67)	0.00	0.00%
65000	Other Charges	(262,908.00)	164,541.43	62.59%	(21,909.00)	4,485.60	20.47%
66000	Employee Benefits	(91,560.00)	91,560.00	100.00%	(7,630.00)	0.00	0.00%
68000	Capital Outlay	(1,591,660.00)	0.00	0.00%	(132,638.33)	0.00	0.00%
	Total Expenditures	**(7,847,451.36)**	**2,476,177.92**	**31.55%**	**(653,954.28)**	**326,981.81**	**50.00%**
Total 131	Highway/Public Works	**(242,642.00)**	**1,862,899.08**	**767.76%**	**(20,220.17)**	**13,932.69**	**68.90%**

141 General Purpose School

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
40110	Current Property Tax	11,787,600.00	(204,284.32)	1.73%	982,300.00	(204,284.32)	20.80%
40120	Trustee's Collections - Prior Year	203,000.00	(17,638.31)	8.69%	16,916.67	47,584.79	-281.29%
40130	Cir Clk/Clk & Master Collections-Pr Yr	341,415.00	(80,762.15)	23.66%	28,451.25	(53,138.85)	186.77%
40140	Interest And Penalty	41,000.00	(9,168.61)	22.36%	3,416.67	(3,918.96)	114.70%
40150	Pick-Up Taxes	10,000.00	(870.91)	8.71%	833.33	(169.08)	20.29%
40161	Payments In Lieu Of Taxes - T. V. A.	13,000.00	(3,324.17)	25.57%	1,083.33	(1,108.05)	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	(1,913,502.19)	23.01%	692,928.58	(936,847.75)	135.20%
40275	Local Option Mixed Drink Taxes	30,000.00	(15,506.83)	51.69%	2,500.00	(5,789.00)	231.56%
40320	Bank Excise Tax	25,000.00	0.00	0.00%	2,083.33	0.00	0.00%
41110	Marriage Licenses	2,400.00	(256.50)	10.69%	200.00	(133.00)	66.50%
43570	Receipts From Individual Schools	72,000.00	(1,911.79)	2.66%	6,000.00	(1,911.79)	31.86%
43581	Community Service Fees - Children	229,000.00	(36,505.27)	15.94%	19,083.33	(21,754.83)	114.00%
44145	Sale Of Recycled Materials	0.00	(1,517.00)	0.00%	0.00	(1,150.80)	0.00%
44165	Rebates	0.00	0.00	0.00%	0.00	0.00	0.00%
44170	Miscellaneous Refunds	30,000.00	(15,900.00)	53.00%	2,500.00	(15,900.00)	636.00%
44570	Contributions & Gifts	0.00	(350.00)	0.00%	0.00	(350.00)	0.00%
44990	Other Local Revenues	500.00	(35.00)	7.00%	41.67	(35.00)	84.00%
46510	Tennessee Investment in Student	52,889,317.00	(10,542,926.28)	19.93%	4,407,443.08	(5,271,463.14)	119.60%
46515	Early Childhood Education	904,290.76	(14.53)	0.00%	75,357.56	0.00	0.00%
46590	Other State Education Funds	496,670.17	(92,793.03)	18.68%	41,389.18	(45,042.76)	108.83%
46610	Career Ladder Program	33,000.00	0.00	0.00%	2,750.00	0.00	0.00%
46790	Other Vocational	65,734.89	0.00	0.00%	5,477.91	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	0.00	0.00%
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	72,463.73	0.00	0.00%	6,038.64	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	(15,013.52)	13.60%	9,196.42	(11,319.99)	123.09%
47640	ROTC Reimbursement	73,000.00	(17,554.13)	24.05%	6,083.33	(7,283.26)	119.72%
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	0.00	0.00%
49700	Insurance Recovery	0.00	(17,455.00)	0.00%	0.00	0.00	0.00%
49800	Transfers In	101,100.00	0.00	0.00%	8,425.00	0.00	0.00%
	Total Revenues	**77,263,499.55**	**(13,015,889.39)**	**16.85%**	**6,438,624.96**	**(6,534,015.79)**	**101.48%**
Expenditures							
71100	Regular Instruction Program	(39,238,997.41)	4,002,029.82	10.20%	(3,269,916.45)	2,879,863.89	88.07%

141 General Purpose School

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
71150	Alternative Instruction Program	(192,865.00)	13,788.03	7.15%	(16,072.08)	13,788.03	85.79%
71200	Special Education Program	(5,473,138.76)	450,411.99	8.23%	(456,094.90)	407,894.35	89.43%
71300	Career and Technical Education	(3,370,448.89)	461,309.40	13.69%	(280,870.74)	287,051.73	102.20%
72110	Attendance	(399,684.00)	81,734.74	20.45%	(33,307.00)	32,033.37	96.18%
72120	Health Services	(1,072,643.00)	226,275.47	21.10%	(89,386.92)	84,597.36	94.64%
72130	Other Student Support	(3,159,178.00)	263,621.59	8.34%	(263,264.83)	193,949.60	73.67%
72210	Regular Instruction Program	(3,127,692.00)	420,438.90	13.44%	(260,641.00)	226,389.84	86.86%
72215	Alternative Instruction Program	(45,746.00)	6,861.00	15.00%	(3,812.17)	3,267.08	85.70%
72220	Special Education Program	(875,454.00)	201,000.88	22.96%	(72,954.50)	63,383.53	86.88%
72230	Career and Technical Education	(404,368.00)	83,469.86	20.64%	(33,697.33)	34,452.64	102.24%
72250	Education Technology	(1,609,390.00)	667,694.28	41.49%	(134,115.83)	104,397.39	77.84%
72310	Board Of Education	(1,102,711.00)	427,073.58	38.73%	(91,892.58)	15,947.64	17.35%
72320	Office Of The Superintendent	(404,384.00)	117,516.01	29.06%	(33,698.67)	35,028.22	103.95%
72410	Office Of The Principal	(5,073,457.00)	1,124,788.66	22.17%	(422,788.08)	425,685.17	100.69%
72510	Fiscal Services	(704,388.00)	0.00	0.00%	(58,699.00)	0.00	0.00%
72520	Human Services/Personnel	(232,514.00)	67,931.79	29.22%	(19,376.17)	15,318.09	79.06%
72610	Operation and Maintenance of Plant	(6,442,723.85)	2,326,792.86	36.12%	(536,893.65)	380,459.59	70.86%
72620	Maintenance Of Plant	(2,587,937.73)	1,097,789.65	42.42%	(215,661.48)	139,480.67	64.68%
72710	Transportation	(4,625,502.00)	1,070,428.74	23.14%	(385,458.50)	219,590.51	56.97%
73100	Food Service	0.00	0.00	0.00%	0.00	0.00	0.00%
73300	Community Services	(520,751.00)	122,372.18	23.50%	(43,395.92)	40,828.29	94.08%
73400	Early Childhood Education	(1,118,847.00)	97,658.48	8.73%	(93,237.25)	86,036.73	92.28%
76100	Regular Capital Outlay	(397,191.54)	15,684.72	3.95%	(33,099.30)	0.00	0.00%
82100	Principal On Debt	(171,216.00)	57,072.00	33.33%	(14,268.00)	14,268.00	100.00%
82200	Interest On Debt	(8,592.00)	2,864.00	33.33%	(716.00)	716.00	100.00%
91300	Education Capital Projects	0.00	21,049.16	0.00%	0.00	21,049.16	0.00%
99100	Transfers Out	(40,000.00)	0.00	0.00%	(3,333.33)	0.00	0.00%
	Total Expenditures	**(82,399,820.18)**	**13,427,657.79**	**16.30%**	**(6,866,651.68)**	**5,725,476.88**	**83.38%**
Total 141	General Purpose School	**(5,136,320.63)**	**411,768.40**	**8.02%**	**(428,026.72)**	**(808,538.91)**	**-188.90%**

142 School Federal Projects

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % 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%**

142-012 School Federal Projects - Title I - Cons Admin

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
47141	ESEA	186,900.00	(27,895.53)	14.93%	15,575.00	(13,947.76)	89.55%
	Total Revenues	**186,900.00**	**(27,895.53)**	**14.93%**	**15,575.00**	**(13,947.76)**	**89.55%**
Expenditures							
72210	Regular Instruction Program	(186,900.00)	43,432.91	23.24%	(15,575.00)	14,868.65	95.46%
	Total Expenditures	**(186,900.00)**	**43,432.91**	**23.24%**	**(15,575.00)**	**14,868.65**	**95.46%**
Total 142	School Federal Projects	**0.00**	**15,537.38**	**100.00%**	**0.00**	**920.89**	**0.00%**

142-102 School Federal Projects - Title I (Disadvantaged

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
47141	ESEA	2,252,473.62	0.00	0.00%	187,706.14	0.00	0.00%
	Total Revenues	**2,252,473.62**	**0.00**	**0.00%**	**187,706.14**	**0.00**	**0.00%**
Expenditures							
71100	Regular Instruction Program	(1,598,453.21)	121,113.23	7.58%	(133,204.43)	111,849.25	83.97%
72130	Other Student Support	(57,392.95)	5,490.35	9.57%	(4,782.75)	3,953.10	82.65%
72210	Regular Instruction Program	(536,626.46)	40,868.66	7.62%	(44,718.87)	40,868.66	91.39%
99100	Transfers Out	(60,001.00)	0.00	0.00%	(5,000.08)	0.00	0.00%
	Total Expenditures	**(2,252,473.62)**	**167,472.24**	**7.44%**	**(187,706.14)**	**156,671.01**	**83.47%**
Total 142	School Federal Projects	**0.00**	**167,472.24**	**100.00%**	**0.00**	**156,671.01**	**0.00%**

142-104 School Federal Projects - Title I D - Mountain

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % 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%**

142-177 School Federal Projects - Additional Targeted

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % 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

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
47189	Title Ii	23,634.08	0.00	0.00%	1,969.51	0.00	0.00%
	Total Revenues	**23,634.08**	**0.00**	**0.00%**	**1,969.51**	**0.00**	**0.00%**
Expenditures							
72210	Regular Instruction Program	(23,634.08)	0.00	0.00%	(1,969.51)	0.00	0.00%
	Total Expenditures	**(23,634.08)**	**0.00**	**0.00%**	**(1,969.51)**	**0.00**	**0.00%**
Total 142	School Federal Projects	**0.00**	**0.00**	**100.00%**	**0.00**	**0.00**	**0.00%**

142-302 School Federal Projects - Title Iii (Esl)

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
47146	English Language Acquisition Grants	71,186.19	0.00	0.00%	5,932.18	0.00	0.00%
	Total Revenues	**71,186.19**	**0.00**	**0.00%**	**5,932.18**	**0.00**	**0.00%**
Expenditures							
71100	Regular Instruction Program	(41,565.09)	2,507.90	6.03%	(3,463.76)	2,507.90	72.40%
72130	Other Student Support	(15,300.00)	10,759.42	70.32%	(1,275.00)	6,902.59	541.38%
72210	Regular Instruction Program	(13,861.10)	1,338.40	9.66%	(1,155.09)	1,338.40	115.87%
72710	Transportation	(160.00)	0.00	0.00%	(13.33)	0.00	0.00%
99100	Transfers Out	(300.00)	0.00	0.00%	(25.00)	0.00	0.00%
	Total Expenditures	**(71,186.19)**	**14,605.72**	**20.52%**	**(5,932.18)**	**10,748.89**	**181.20%**
Total 142	School Federal Projects	**0.00**	**14,605.72**	**100.00%**	**0.00**	**10,748.89**	**0.00%**

142-402 School Federal Projects - Title IV

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
47590	Other Federal Through State	117,333.52	(5,719.68)	4.87%	9,777.79	(5,719.68)	58.50%
	Total Revenues	**117,333.52**	**(5,719.68)**	**4.87%**	**9,777.79**	**(5,719.68)**	**58.50%**
Expenditures							
72130	Other Student Support	(106,333.52)	35,073.43	32.98%	(8,861.13)	29,353.75	331.26%
72210	Regular Instruction Program	(11,000.00)	0.00	0.00%	(916.67)	0.00	0.00%
99100	Transfers Out	500.00	0.00	0.00%	41.67	0.00	0.00%
99110	Operating Tranfers To Primary Govts	(500.00)	0.00	0.00%	(41.67)	0.00	0.00%
	Total Expenditures	**(117,333.52)**	**35,073.43**	**29.89%**	**(9,777.79)**	**29,353.75**	**300.21%**
Total 142	School Federal Projects	**0.00**	**29,353.75**	**100.00%**	**0.00**	**23,634.07**	**0.00%**

142-801 School Federal Projects - Carl Perkins Basic

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
47131	Vocational Program Improvement	124,220.67	(19,998.35)	16.10%	10,351.72	(2,939.69)	28.40%
	Total Revenues	**124,220.67**	**(19,998.35)**	**16.10%**	**10,351.72**	**(2,939.69)**	**28.40%**
Expenditures							
71300	Career and Technical Education	(43,407.67)	29,973.13	69.05%	(3,617.31)	1,189.14	32.87%
72130	Other Student Support	(74,813.00)	18,052.17	24.13%	(6,234.42)	3,959.47	63.51%
72230	Career and Technical Education	(3,500.00)	807.08	23.06%	(291.67)	243.70	83.55%
72710	Transportation	(2,500.00)	0.00	0.00%	(208.33)	0.00	0.00%
	Total Expenditures	**(124,220.67)**	**48,832.38**	**39.31%**	**(10,351.72)**	**5,392.31**	**52.09%**
Total 142	School Federal Projects	**0.00**	**28,834.03**	**100.00%**	**0.00**	**2,452.62**	**0.00%**

142-806 School Federal Projects - Carl Perkins -Focus Area

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
47131	Vocational Program Improvement	50,000.00	(4,448.78)	8.90%	4,166.67	(4,448.78)	106.77%
	Total Revenues	**50,000.00**	**(4,448.78)**	**8.90%**	**4,166.67**	**(4,448.78)**	**106.77%**
Expenditures							
71300	Career and Technical Education	(50,000.00)	26,402.90	52.81%	(4,166.67)	16,073.64	385.77%
	Total Expenditures	**(50,000.00)**	**26,402.90**	**52.81%**	**(4,166.67)**	**16,073.64**	**385.77%**
Total 142	School Federal Projects	**0.00**	**21,954.12**	**100.00%**	**0.00**	**11,624.86**	**0.00%**

142-892 School Federal Projects - IDEA Partnership for

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
47143	IDEA High Cost	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Revenues	**0.00**	**0.00**	**100.00%**	**0.00**	**0.00**	**0.00%**
Expenditures							
71200	Special Education Program	0.00	0.00	0.00%	0.00	0.00	0.00%
72220	Special Education Program	0.00	0.00	0.00%	0.00	0.00	0.00%
72710	Transportation	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Expenditures	**0.00**	**0.00**	**100.00%**	**0.00**	**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 - Behavorial Partnership

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % 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							
72130	Other Student Support	(100,000.00)	0.00	0.00%	(8,333.33)	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%**

142-902 School Federal Projects - Idea

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
47143	IDEA High Cost	2,031,282.60	(47,310.15)	2.33%	169,273.55	(11,306.44)	6.68%
	Total Revenues	**2,031,282.60**	**(47,310.15)**	**2.33%**	**169,273.55**	**(11,306.44)**	**6.68%**
Expenditures							
71200	Special Education Program	(1,251,904.60)	165,820.91	13.25%	(104,325.38)	115,818.17	111.02%
72220	Special Education Program	(661,788.97)	123,139.83	18.61%	(55,149.08)	80,119.41	145.28%
72710	Transportation	(79,171.02)	4,873.25	6.16%	(6,597.59)	4,873.25	73.86%
99100	Transfers Out	(38,418.01)	0.00	0.00%	(3,201.50)	0.00	0.00%
	Total Expenditures	**(2,031,282.60)**	**293,833.99**	**14.47%**	**(169,273.55)**	**200,810.83**	**118.63%**
Total 142	School Federal Projects	**0.00**	**246,523.84**	**100.00%**	**0.00**	**189,504.39**	**0.00%**

142-911 School Federal Projects - Preschool (Special

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
47145	Special Education Preschool Grants	158,280.90	0.00	0.00%	13,190.08	0.00	0.00%
	Total Revenues	**158,280.90**	**0.00**	**0.00%**	**13,190.08**	**0.00**	**0.00%**
Expenditures							
71200	Special Education Program	(158,280.90)	10,054.54	6.35%	(13,190.08)	10,054.54	76.23%
	Total Expenditures	**(158,280.90)**	**10,054.54**	**6.35%**	**(13,190.08)**	**10,054.54**	**76.23%**
Total 142	School Federal Projects	**0.00**	**10,054.54**	**100.00%**	**0.00**	**10,054.54**	**0.00%**

142-999 School Federal Projects - General Purpose School

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % 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%**

143 Central Cafeteria

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % 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	(3,328.80)	6.66%	4,166.67	(1,941.80)	46.60%
43523	Income From Breakfast	0.00	(80.00)	0.00%	0.00	(22.50)	0.00%
43525	A La Carte Sales	250,200.00	(70,505.10)	28.18%	20,850.00	(36,201.99)	173.63%
43990	Other Charges For Services	5,500.00	0.00	0.00%	458.33	0.00	0.00%
44110	Interest Earned	96,000.00	(26,814.78)	27.93%	8,000.00	(8,254.65)	103.18%
44165	Rebates	0.00	(4,667.62)	0.00%	0.00	(1,877.97)	0.00%
44170	Miscellaneous Refunds	0.00	(190.00)	0.00%	0.00	0.00	0.00%
44530	Sale Of Equipment	100.00	0.00	0.00%	8.33	0.00	0.00%
44570	Contributions & Gifts	0.00	(500.00)	0.00%	0.00	(500.00)	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	(774,792.43)	22.26%	290,000.00	(430,465.92)	148.44%
47112	USDA - Commodities	360,000.00	0.00	0.00%	30,000.00	0.00	0.00%
47113	Breakfast	970,798.00	(254,643.60)	26.23%	80,899.83	(144,516.30)	178.64%
47114	USDA - Other	0.00	(5,644.60)	0.00%	0.00	(3,039.40)	0.00%
	Total Revenues	**5,255,043.00**	**(1,141,474.18)**	**21.72%**	**437,920.25**	**(626,820.53)**	**143.14%**
Expenditures							
73100	Food Service	(6,473,284.00)	3,639,559.14	56.22%	(539,440.33)	182,435.71	33.82%
99100	Transfers Out	(110,000.00)	0.00	0.00%	(9,166.67)	0.00	0.00%
	Total Expenditures	**(6,583,284.00)**	**3,639,559.14**	**55.28%**	**(548,607.00)**	**182,435.71**	**33.25%**
Total 143	Central Cafeteria	**(1,328,241.00)**	**2,498,084.96**	**188.07%**	**(110,686.75)**	**(444,384.82)**	**-401.48%**

151 General Debt Service

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
40110	Current Property Tax	1,755,600.00	(30,425.37)	1.73%	146,300.00	(30,425.37)	20.80%
40120	Trustee's Collections - Prior Year	57,670.00	5,407.51	-9.38%	4,805.83	9,111.92	-189.60%
40130	Cir Clk/Clk & Master Collections-Pr Yr	50,369.00	(15,464.96)	30.70%	4,197.42	(10,175.52)	242.42%
40140	Interest And Penalty	11,737.00	(1,755.73)	14.96%	978.08	(750.45)	76.73%
40150	Pick-Up Taxes	1,000.00	(129.72)	12.97%	83.33	(25.18)	30.22%
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	(561,366.49)	25.82%	181,188.00	(274,080.47)	151.27%
40240	Wheel Tax	1,150,000.00	(262,206.85)	22.80%	95,833.33	(122,176.35)	127.49%
40285	Adequate Facilities/Development Tax	350,000.00	(255,186.50)	72.91%	29,166.67	(95,563.50)	327.65%
40320	Bank Excise Tax	5,000.00	0.00	0.00%	416.67	0.00	0.00%
44110	Interest Earned	225,000.00	(967,357.68)	429.94%	18,750.00	(317,393.81)	1,692.77%
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**	**(2,227,650.50)**	**29.08%**	**638,286.25**	**(841,478.73)**	**131.83%**
Expenditures							
82110	General Government	(590,000.00)	0.00	0.00%	(49,166.67)	0.00	0.00%
82130	Education	(3,301,190.00)	187,939.54	5.69%	(275,099.17)	22,810.99	8.29%
82210	General Government	(340,276.00)	0.00	0.00%	(28,356.33)	0.00	0.00%
82230	Education	(1,483,262.00)	137,177.73	9.25%	(123,605.17)	47,111.68	38.11%
82310	General Government	(163,484.00)	30,997.22	18.96%	(13,623.67)	10,447.58	76.69%
	Total Expenditures	**(5,878,212.00)**	**356,114.49**	**6.06%**	**(489,851.00)**	**80,370.25**	**16.41%**
Total 151	General Debt Service	**1,781,223.00**	**(1,871,536.01)**	**105.07%**	**148,435.25**	**(761,108.48)**	**512.75%**

171 General Capital Projects

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
40110	Current Property Tax	752,400.00	(13,039.58)	1.73%	62,700.00	(13,039.58)	20.80%
40120	Trustee's Collections - Prior Year	8,000.00	1,802.29	-22.53%	666.67	3,037.36	-455.60%
40130	Cir Clk/Clk & Master Collections-Pr Yr	3,000.00	(5,155.57)	171.85%	250.00	(3,391.85)	1,356.74%
40140	Interest And Penalty	3,000.00	(585.24)	19.51%	250.00	(250.20)	100.08%
40150	Pick-Up Taxes	2,000.00	(55.56)	2.78%	166.67	(10.78)	6.47%
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	(382,813.14)	33.23%	96,000.00	(117,162.62)	122.04%
40320	Bank Excise Tax	3,000.00	0.00	0.00%	250.00	0.00	0.00%
44110	Interest Earned	90,000.00	(16,517.80)	18.35%	7,500.00	(4,810.84)	64.14%
47590	Other Federal Through State	351,819.00	0.00	0.00%	29,318.25	0.00	0.00%
49800	Transfers In	24,493.33	(24,493.33)	100.00%	2,041.11	(24,493.33)	1,200.00%
	Total Revenues	**2,391,712.33**	**(440,857.93)**	**18.43%**	**199,309.36**	**(160,121.84)**	**80.34%**
Expenditures							
91120	Administration Of Justice Projects	(143,383.95)	41,984.27	29.28%	(11,948.66)	19,032.00	159.28%
91130	Public Safety Projects	(318,449.45)	298,449.40	93.72%	(26,537.45)	0.00	0.00%
91140	Public Health And Welfare Projects	(600,000.00)	500,619.52	83.44%	(50,000.00)	302,831.52	605.66%
91190	Other General Government Projects	(852,997.17)	418,671.40	49.08%	(71,083.10)	28,137.66	39.58%
91200	Highway & Street Capital Projects	(515,000.00)	257,042.48	49.91%	(42,916.67)	16,000.00	37.28%
	Total Expenditures	**(2,429,830.57)**	**1,516,767.07**	**62.42%**	**(202,485.88)**	**366,001.18**	**180.75%**
Total 171	General Capital Projects	**(38,118.24)**	**1,075,909.14**	**2,822.56%**	**(3,176.52)**	**205,879.34**	**6,481.**

177 Education Capital Projects

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
40240	Wheel Tax	240,000.00	(79,799.24)	33.25%	20,000.00	(24,423.11)	122.12%
	Total Revenues	**240,000.00**	**(79,799.24)**	**33.25%**	**20,000.00**	**(24,423.11)**	**122.12%**
Expenditures							
91300	Education Capital Projects	(30,362,552.97)	190,295.73	0.63%	(2,530,212.75)	133,045.14	5.26%
	Total Expenditures	**(30,362,552.97)**	**190,295.73**	**0.63%**	**(2,530,212.75)**	**133,045.14**	**5.26%**
Total 177	Education Capital Projects	**(30,122,552.97)**	**110,496.49**	**0.37%**	**(2,510,212.75)**	**108,622.03**	**4.33%**

207 Solid Waste Disposal

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
43106	Commercial And Industrl Waste Coll	1,100,000.00	(167,554.86)	15.23%	91,666.67	(63,107.64)	68.84%
43110	Tipping Fees	1,100,000.00	166,926.35	-15.18%	91,666.67	0.00	0.00%
44110	Interest Earned	0.00	(1,366.25)	0.00%	0.00	(446.84)	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	(36,584.35)	12.84%	23,750.00	(15,313.00)	64.48%
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	0.00	0.00%
	Total Revenues	**2,550,000.00**	**(44,115.43)**	**1.73%**	**212,500.00**	**(78,867.48)**	**37.11%**
Expenditures							
55754	Landfill Operation And Maintenance	(2,580,796.00)	907,756.43	35.17%	(215,066.33)	176,140.32	81.90%
99100	Transfers Out	(129,223.00)	0.00	0.00%	(10,768.58)	0.00	0.00%
	Total Expenditures	**(2,710,019.00)**	**907,756.43**	**33.50%**	**(225,834.92)**	**176,140.32**	**78.00%**
Total 207	Solid Waste Disposal	**(160,019.00)**	**863,641.00**	**539.71%**	**(13,334.92)**	**97,272.84**	**729.46%**

264 Employee Insurance No. 1

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
43101	Self-Insurance	0.00	(85,867.13)	0.00%	0.00	(43,099.90)	0.00%
44170	Miscellaneous Refunds	0.00	(224.00)	0.00%	0.00	0.00	0.00%
	Total Revenues	**0.00**	**(86,091.13)**	**100.00%**	**0.00**	**(43,099.90)**	**0.00%**
Expenditures							
72810	Central And Other	0.00	124,077.95	0.00%	0.00	41,058.45	0.00%
	Total Expenditures	**0.00**	**124,077.95**	**100.00%**	**0.00**	**41,058.45**	**0.00%**
Total 264	Employee Insurance No. 1	**0.00**	**37,986.82**	**100.00%**	**0.00**	**(2,041.45)**	**0.00%**

265 Employee Insurance No. 2

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
43101	Self-Insurance	0.00	(49,977.16)	0.00%	0.00	(28,301.32)	0.00%
	Total Revenues	**0.00**	**(49,977.16)**	**100.00%**	**0.00**	**(28,301.32)**	**0.00%**
Expenditures							
58600	Employee Benefits	0.00	48,213.64	0.00%	0.00	7,293.82	0.00%
	Total Expenditures	**0.00**	**48,213.64**	**100.00%**	**0.00**	**7,293.82**	**0.00%**
Total 265	Employee Insurance No. 2	**0.00**	**(1,763.52)**	**100.00%**	**0.00**	**(21,007.50)**	**0.00%**

351 Cities - Sales Tax

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
40210	Local Option Sales Tax	0.00	(2,339,477.89)	0.00%	0.00	(782,629.68)	0.00%
	Total Revenues	**0.00**	**(2,339,477.89)**	**100.00%**	**0.00**	**(782,629.68)**	**0.00%**
Expenditures							
52900	Other Finance	0.00	23,394.77	0.00%	0.00	7,826.29	0.00%
58700	Payments To Cities	0.00	2,316,083.12	0.00%	0.00	774,803.39	0.00%
	Total Expenditures	**0.00**	**2,339,477.89**	**100.00%**	**0.00**	**782,629.68**	**0.00%**
Total 351	Cities - Sales Tax	**0.00**	**0.00**	**100.00%**	**0.00**	**0.00**	**0.00%**

352 City of Dandridge Property Tax

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
40110	Current Property Tax	0.00	(6,273.00)	0.00%	0.00	(6,273.00)	0.00%
40120	Trustee's Collections - Prior Year	0.00	(4,194.00)	0.00%	0.00	(3,725.00)	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(30,680.85)	0.00%	0.00	(27,524.16)	0.00%
40140	Interest And Penalty	0.00	(426.31)	0.00%	0.00	(390.61)	0.00%
	Total Revenues	**0.00**	**(41,574.16)**	**100.00%**	**0.00**	**(37,912.77)**	**0.00%**
Expenditures							
52900	Other Finance	0.00	537.42	0.00%	0.00	483.01	0.00%
58700	Payments To Cities	0.00	11,141.77	0.00%	0.00	152.62	0.00%
	Total Expenditures	**0.00**	**11,679.19**	**100.00%**	**0.00**	**635.63**	**0.00%**
Total 352	City of Dandridge Property Tax	**0.00**	**(29,894.97)**	**100.00%**	**0.00**	**(37,277.14)**	**0.00%**

353 Baneberry Property Taxes

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
40110	Current Property Tax	0.00	(1,844.00)	0.00%	0.00	(1,844.00)	0.00%
40120	Trustee's Collections - Prior Year	0.00	(2,003.00)	0.00%	0.00	(18.00)	0.00%
40140	Interest And Penalty	0.00	(201.14)	0.00%	0.00	(2.32)	0.00%
	Total Revenues	**0.00**	**(4,048.14)**	**100.00%**	**0.00**	**(1,864.32)**	**0.00%**
Expenditures							
52900	Other Finance	0.00	89.42	0.00%	0.00	37.29	0.00%
58700	Payments To Cities	0.00	2,171.88	0.00%	0.00	1,193.67	0.00%
	Total Expenditures	**0.00**	**2,261.30**	**100.00%**	**0.00**	**1,230.96**	**0.00%**
Total 353	Baneberry Property Taxes	**0.00**	**(1,786.84)**	**100.00%**	**0.00**	**(633.36)**	**0.00%**

354 City of New Market Property Taxes

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
40110	Current Property Tax	0.00	(4,171.00)	0.00%	0.00	(4,171.00)	0.00%
40120	Trustee's Collections - Prior Year	0.00	(841.00)	0.00%	0.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(1,002.58)	0.00%	0.00	(208.67)	0.00%
40140	Interest And Penalty	0.00	(71.12)	0.00%	0.00	0.00	0.00%
	Total Revenues	**0.00**	**(6,085.70)**	**100.00%**	**0.00**	**(4,379.67)**	**0.00%**
Expenditures							
52900	Other Finance	0.00	114.90	0.00%	0.00	87.59	0.00%
58700	Payments To Cities	0.00	2,142.25	0.00%	0.00	745.48	0.00%
	Total Expenditures	**0.00**	**2,257.15**	**100.00%**	**0.00**	**833.07**	**0.00%**
Total 354	City of New Market Property Taxes	**0.00**	**(3,828.55)**	**100.00%**	**0.00**	**(3,546.60)**	**0.00%**

921 Payroll Clearing Account 2

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % 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%**

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	22,320,064.95
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	21,988.62
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	37,900,323.77
101-14200- - -	Unliquidated Encumbrances (Control)	3,054,685.89
101-14500- - -	Expenditures - Current Year (Control)	9,071,236.47
101-14510- - -	Transfers To Other Funds (Control)	24,493.33
101-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	262,875.15
	Total Assets	**73,470,310.79**
	Total Assets and Deferred Outflows of Resources	**73,470,310.79**
	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	(0.31)
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

Fund : 101 General

Account Number	Account Description	Balance
101-21325- -DA -	Employee Medicare Deduction - Dandridge Library	0.00
101-21325- -JC -	Employee Medicare Deduction - Jefferson City Library	0.00
101-21325- -SOILC-	Employee Medicare Deduction - Soil Conservation	0.00
101-21325- -SP -	Employee Medicare Deduction - Strawberry Plains Library	0.00
101-21325- -VCG -	Employee Medicare Deduction - Victim Coordinator Grant	0.00
101-21325- -WP -	Employee Medicare Deduction - White Pine Library	0.00
101-21330- - -	Retirement Contributions	(120,523.81)
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	(601.08)
101-21342- - -	Health Insurance	(283,639.00)
101-21343- - -	Dental / Vision	0.00
101-21344- - -	US ABLE	0.00
101-21345- - -	UNUM	0.00
101-21346- - -	Modern Woodmen	0.00
101-21347- - -	Health Savings Account	0.00
101-21350- - -	TSA - Nationwide	0.00
101-21351- - -	Medical Reimbursement Plan	0.00
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	(606.25)
101-21530- - -SRO	Due To State Of Tennessee - School Resource Officer	(31,846.12)
101-21530- -DA -	Due To State Of Tennessee - Dandridge Library	(12.03)
101-21530- -DRUGC-	Due To State Of Tennessee - Drug Court	(21,700.00)
101-21530- -JC -	Due To State Of Tennessee - Jefferson City Library	(16.37)
101-21530- -SP -	Due To State Of Tennessee - Strawberry Plains Library	(14.12)
101-21530- -WP -	Due To State Of Tennessee - White Pine Library	(3.68)
101-26300- - -	Alimony/Child Support	0.00
101-28100- - -	Appropriations (Control)	(38,129,393.70)
101-28500- - -	Revenues (Control)	(5,811,195.69)

Fund : 101 General

Account Number	Account Description	Balance
101-28510- - -	Transfers From Other Funds (Control)	(1,000.00)
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	**(44,402,927.94)**
101-34110- - -	Encumbrances - Current Year	(3,054,685.89)
101-34120- - -	Encumbrances - Prior Year	(495,185.01)
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	24,493.33
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)

Fund : 101 General

Account Number	Account Description	Balance
101-34530- -OPIOD-	Restricted For Public Health And Welfare - TN OPIOID Fund	(115,762.70)
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
101-34610- -STTOR-	Budget Committed For General Government - State Contribution to Tourism	10,000.00
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	(21,000.00)
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)
101-34710- -CCOMM-	Budget Assigned For General Government - County Commission Training	4,000.00
101-34715- - -	Assigned For Finance	(48,239.95)
101-34715- - -	Budget Assigned For Finance	0.00
101-34715- -BUILD-	Budget Assigned For Finance - Maint/Buildings	13,000.00
101-34715- -INSPT-	Budget Assigned For Finance - Building Inspection	4,000.00
101-34720- -CC -	Assigned For Administration Of Justice - Circuit Court	(8,142.00)
101-34725- -SH -	Assigned For Public Safety - Sheriff	(87,045.51)

Fund : 101 General

Account Number	Account Description	Balance
101-34725- -SH -	Budget 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	(9,591,687.19)
101-39000- -REQFB-	Unassigned - Required Balance By Statue and/or Policy	(7,285,683.00)
101-39000- - -	Budget Unassigned	(118,688.72)
	Total Equities	**(29,067,382.85)**
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	**(73,470,310.79)**
Fund Totals: 101 General		**0.00**

Fund : 112 Courthouse & Jail Maintenance

Account Number	Account Description	Balance
	Assets	
112-11140- - -	Cash With Trustee	217,019.25
112-11180- - -	Cash With Clerks, Register, And Sheriff	0.00
112-14100- - -	Estimated Revenues	1,500.00
112-14500- - -	Expenditures - Current Year (Control)	164.13
	Total Assets	**218,683.38**
	Total Assets and Deferred Outflows of Resources	**218,683.38**
	Liabilities	
112-28100- - -	Appropriations (Control)	(1,500.00)
112-28500- - -	Revenues (Control)	(10,709.66)
	Total Liabilities	**(12,209.66)**
112-34510- - -	Restricted For General Government	(206,473.72)
	Total Equities	**(206,473.72)**
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	**(218,683.38)**
Fund Totals: 112	**Courthouse & Jail Maintenance**	**0.00**

Fund : 114 Law Library

Account Number	Account Description	Balance
	Assets	
114-11140- - -	Cash With Trustee	63,742.15
114-11180- - -	Cash With Clerks, Register, And Sheriff	0.00
114-14100- - -	Estimated Revenues	12,461.00
114-14500- - -	Expenditures - Current Year (Control)	40.01
	Total Assets	**76,243.16**
	Total Assets and Deferred Outflows of Resources	**76,243.16**
	Liabilities	
114-28100- - -	Appropriations (Control)	(2,400.00)
114-28500- - -	Revenues (Control)	(2,611.23)
	Total Liabilities	**(5,011.23)**
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	**(76,243.16)**
Fund Totals: 114	**Law Library**	**0.00**

Fund : 116 Solid Waste/Sanitation

Account Number	Account Description	Balance
	Assets	
116-11140- - -	Cash With Trustee	984,973.59
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)	153,651.32
116-14500- - -	Expenditures - Current Year (Control)	328,117.62
116-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	585,225.20
	Total Assets	**4,661,467.73**
	Total Assets and Deferred Outflows of Resources	**4,661,467.73**
	Liabilities	
116-21100- - -	Accounts Payable	0.00
116-21200- - -	Accrued Payroll	0.00
116-21310- - -	Income Tax Withheld And Unpaid	0.00
116-21320- - -	Social Security Tax	0.00
116-21325- - -	Employee Medicare Deduction	0.00
116-21330- - -	Retirement Contributions	0.00
116-21342- - -	Health Insurance	(1,808.00)
116-21343- - -	Dental Insurance	0.00
116-21344- - -	Usable	0.00
116-21345- - -	Unum	(0.31)
116-21359- - -	Great West Hybrid	0.00
116-21392- - -	Direct Deposit	0.00
116-21530- - -	Due To State Of Tennessee	13.21
116-26300- - -	Alimony/Child Support	0.00
116-28100- - -	Appropriations (Control)	(2,562,350.00)
116-28500- - -	Revenues (Control)	(56,775.92)
116-29940- - -	Deferred Current Property Taxes	0.00
116-29945- - -	Deferred Delinquent Property Taxes	0.00
	Total Liabilities	**(2,620,921.02)**
116-34110- - -	Encumbrances - Current Year	(153,651.32)
116-34120- - -	Encumbrances - Prior Year	(690,761.71)

Fund : 116 Solid Waste/Sanitation

Account Number	Account Description	Balance
116-34530- - -	Restricted For Public Health And Welfare	(1,148,983.68)
116-34530- - -	Budget Restricted For Public Health And Welfare	(47,150.00)
	Total Equities	**(2,040,546.71)**
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	**(4,661,467.73)**
Fund Totals: 116	**Solid Waste/Sanitation**	**0.00**

Fund : 121 Special Purpose - TN Opioid Abatement Fund

Account Number	Account Description	Balance
	Assets	
121-11140- - -	Cash With Trustee	217,690.13
121-14100- - -	Estimated Revenues	191,511.00
	Total Assets	**409,201.13**
	Total Assets and Deferred Outflows of Resources	**409,201.13**
	Liabilities	
121-28100- - -	Appropriations (Control)	(191,511.00)
121-28500- - -	Revenues (Control)	(1,900.95)
	Total Liabilities	**(193,411.95)**
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	**(409,201.13)**
Fund Totals: 121	**Special Purpose - TN Opioid Abatement Fund**	**0.00**

Fund : 122 Drug Control

Account Number	Account Description	Balance
	Assets	
122-11140- - -	Cash With Trustee	70,274.01
122-11180- - -	Cash With Clerks, Register, And Sheriff	0.00
122-14100- - -	Estimated Revenues	77,000.00
122-14200- - -	Unliquidated Encumbrances (Control)	4,843.23
122-14500- - -	Expenditures - Current Year (Control)	715.06
	Total Assets	**152,832.30**
	Total Assets and Deferred Outflows of Resources	**152,832.30**
	Liabilities	
122-28100- - -	Appropriations (Control)	(88,400.00)
122-28500- - -	Revenues (Control)	(10,075.57)
	Total Liabilities	**(98,475.57)**
122-34110- - -	Encumbrances - Current Year	(4,843.23)
122-34120- - -	Encumbrances - Prior Year	0.00
122-34525- - -	Restricted For Public Safety	(34,853.50)
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	**(54,356.73)**
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	**(152,832.30)**
Fund Totals: 122	**Drug Control**	**0.00**

Fund : 127 American Rescue Plan Act Grant

Account Number	Account Description	Balance
	Assets	
127-11140- - -	Cash With Trustee	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**

Fund : 128 Other Special Revenue Fund

Account Number	Account Description	Balance
	Assets	
128-11140- - -	Cash With Trustee	13,481,712.30
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)	3,300.79
	Total Assets	**35,142,325.58**
	Total Assets and Deferred Outflows of Resources	**35,142,325.58**
	Liabilities	
128-28100- - -	Appropriations (Control)	(9,500.00)
128-28500- - -	Revenues (Control)	(220,140.75)
128-29975- - -	Deferred Leases Receivable	(20,801,310.49)
128-29990- - -	Other Deferred/Unavailable Revenue	141,667.00
	Total Liabilities	**(20,889,284.24)**
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	**(35,142,325.58)**
Fund Totals: 128	**Other Special Revenue Fund**	**0.00**

Fund : 131 Highway/Public Works

Account Number	Account Description	Balance
	Assets	
131-11140- - -	Cash With Trustee	7,540,751.08
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	7,604,809.36
131-14200- - -	Unliquidated Encumbrances (Control)	627,952.15
131-14500- - -	Expenditures - Current Year (Control)	1,848,225.77
131-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	242,177.17
	Total Assets	**17,863,915.53**
	Total Assets and Deferred Outflows of Resources	**17,863,915.53**
	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	(0.23)
131-21325- - -	Employee Medicare Deduction	0.00
131-21330- - -	Retirement Contributions	0.00
131-21342- - -	Health Insurance	273.90
131-21343- - -	Dental Insurance	0.00
131-21344- - -	Usable	0.00
131-21345- - -	Unum	0.00
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	(0.21)
131-26300- - -	Alimony/Child Support	0.00
131-28100- - -	Appropriations (Control)	(7,847,451.36)
131-28500- - -	Revenues (Control)	(611,694.31)
131-28510- - -	Transfers From Other Funds (Control)	(1,584.53)
131-29940- - -	Deferred Current Property Taxes	0.00
131-29945- - -	Deferred Delinquent Property Taxes	0.00
131-29990- - -	Other Deferred/Unavailable Revenue	0.00

Fund : 131 Highway/Public Works

Account Number	Account Description	Balance
	Total Liabilities	**(8,460,456.74)**
131-34110- - -	Encumbrances - Current Year	(627,952.15)
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	242,642.00
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	**(9,403,458.79)**
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	**(17,863,915.53)**
Fund Totals: 131	**Highway/Public Works**	**0.00**

Fund : 141 General Purpose School

Account Number	Account Description	Balance
	Assets	
141-11130- - -	Cash In Bank	11,149.69
141-11140- - -	Cash With Trustee	22,276,620.25
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	30,584.39
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	77,263,499.55
141-14200- - -	Unliquidated Encumbrances (Control)	2,008,883.54
141-14500- - -	Expenditures - Current Year (Control)	11,418,774.25
141-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	422,968.57
	Total Assets	**128,398,727.44**
	Total Assets and Deferred Outflows of Resources	**128,398,727.44**
	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	32.37
141-21325- - -	Employee Medicare Deduction	7.62
141-21330- - -	Retirement Contributions	(374,767.46)
141-21340- - -	Employee Insurance Deductions	(39,893.52)
141-21341- - -	Unum Life	(8,220.80)
141-21341- - -PT	Unum - Part-time employment	(233.38)
141-21342- - -	State Health	(844,937.06)
141-21342- - -PT	Health Insurance - Part-time employment	(1,203.00)
141-21343- - -	AFLAC	(28.73)
141-21344- - -	Usable	(55,361.11)
141-21345- - -	Tasc Fsa & Ddc	(19,837.80)
141-21346- - -	Health Savings Account	0.00
141-21350- - -	Valic Annuity	0.00
141-21351- - -	Horace Mann Annuity	0.00

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	242.41
141-21400- - -	Other Payables	(93.99)
141-28100- - -	Appropriations (Control)	(82,399,820.18)
141-28500- - -	Revenues (Control)	(12,998,434.39)
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	**(110,182,464.01)**
141-34110- - -	Encumbrances - Current Year	(2,008,883.54)
141-34120- - -	Encumbrances - Prior Year	(689,293.22)
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	361.15
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
141-34655- - -012	Budget Committed For Education - Sewer Plant	20,467.18
141-34655- - -FRO	Budget Committed For Education - Front of School Facelifts	92,736.00
141-34655- - -PAT	Budget Committed For Education - Painting Projects	109,317.48
141-34655- - -PLS	Budget Committed For Education - Parking Lot Striping	86,430.00
141-34685- - -012	Committed For Capital Projects - Sewer Plant	(20,467.18)
141-34755- - -	Assigned For Education	(190,000.00)

Fund : 141 General Purpose School

Account Number	Account Description	Balance
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)
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)
141-34755- - -	Budget Assigned For Education	190,000.00
141-34755- - -015	Budget Assigned For Education - Primary Instruction	1,300,000.00
141-34755- - -250	Budget Assigned For Education - Technology	602,506.24
141-34755- - -KEY	Budget Assigned For Education - Key Machine and Cores	6,384.72
141-34755- - -MNE	Budget Assigned For Education - Maintenance Equipment	169,223.28
141-34755- - -PLY	Budget Assigned For Education - Playground Maintenance Service	82,008.85
141-34755- - -SAS	Budget Assigned For Education - Safety and Security	88,240.88
141-34755- - -TRN	Budget Assigned For Education - For Transportation	487,532.00
141-39000- - -	Unassigned	(10,464,223.94)
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	**(18,216,263.43)**
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	**(128,398,727.44)**
Fund Totals: 141	**General Purpose School**	**0.00**

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**

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

Account Number	Account Description	Balance
	Assets	
142-012-11140- - -	Cash With Trustee	(12,776.72)
142-012-11430- - -	Due From Other Governments	0.00
142-012-14100- - -	Estimated Revenues	186,900.00
142-012-14200- - -	Unliquidated Encumbrances (Control)	80.73
142-012-14500- - -	Expenditures - Current Year (Control)	43,352.18
	Total Assets	**217,556.19**
	Total Assets and Deferred Outflows of Resources	**217,556.19**
	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	(36.28)
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
142-012-21500- - -	Due To Other Funds	(410.05)
142-012-28100- - -	Appropriations (Control)	(186,900.00)
142-012-28500- - -	Revenues (Control)	(27,895.53)
	Total Liabilities	**(217,475.46)**
142-012-34110- - -	Encumbrances - Current Year	(80.73)
	Total Equities	**(80.73)**
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	**(217,556.19)**
Fund Totals:	**142-012 School Federal Projects - Title I - Cons Admin**	**0.00**

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

Account Number	Account Description	Balance
	Assets	
142-102-11140- - -	Cash With Trustee	(98,652.27)
142-102-11430- - -	Due From Other Governments	0.00
142-102-14100- - -	Estimated Revenues	2,252,473.62
142-102-14200- - -	Unliquidated Encumbrances (Control)	11,392.81
142-102-14500- - -	Expenditures - Current Year (Control)	156,079.43
	Total Assets	**2,321,293.59**
	Total Assets and Deferred Outflows of Resources	**2,321,293.59**
	Liabilities	
142-102-21310- - -	Income Tax Withheld And Unpaid	0.00
142-102-21320- - -	Social Security Tax	0.00
142-102-21325- - -	Employee Medicare Deduction	0.00
142-102-21330- - -	Retirement Contributions	(8,910.00)
142-102-21340- - -	Employee Insurance Deductions	(1,546.09)
142-102-21341- - -	Unum Life	(314.47)
142-102-21341- - -PT	Unum - Part-time employment	(3.80)
142-102-21342- - -	State Health	(40,212.66)
142-102-21342- - -PT	Health Insurance - Part-time employment	(22.00)
142-102-21343- - -	Aflac	(21.97)
142-102-21344- - -	Usable	(1,923.82)
142-102-21345- - -	Tasc Fsa & Ddc	(439.99)
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
142-102-21500- - -	Due To Other Funds	(4,032.36)
142-102-28100- - -	Appropriations (Control)	(2,252,473.62)
	Total Liabilities	**(2,309,900.78)**
142-102-34110- - -	Encumbrances - Current Year	(11,392.81)
	Total Equities	**(11,392.81)**
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	**(2,321,293.59)**
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**

Fund : 142- School Federal Projects - Additional Targeted Support and Improvement (ATSI)

Account Number	Account Description	Balance
	No Current Control Account Activity	
	Total	**0.00**
	Total	**0.00**
Fund Totals:	**142-177 School Federal Projects - Additional Targeted Support and Improvement (ATSI)**	**0.00**

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**

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

Account Number	Account Description	Balance
	Assets	
142-302-11140- - -	Cash With Trustee	(3,206.81)
142-302-11430- - -	Due From Other Governments	0.00
142-302-14100- - -	Estimated Revenues	71,186.19
142-302-14200- - -	Unliquidated Encumbrances (Control)	8,891.01
142-302-14500- - -	Expenditures - Current Year (Control)	5,714.71
	Total Assets	**82,585.10**
	Total Assets and Deferred Outflows of Resources	**82,585.10**
	Liabilities	
142-302-21500- - -	Due To Other Funds	(2,507.90)
142-302-28100- - -	Appropriations (Control)	(71,186.19)
	Total Liabilities	**(73,694.09)**
142-302-34110- - -	Encumbrances - Current Year	(8,891.01)
	Total Equities	**(8,891.01)**
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	**(82,585.10)**
Fund Totals:	**142-302 School Federal Projects - Title Iii (Esl)**	**0.00**

Fund : 142- School Federal Projects - Title IV

Account Number	Account Description	Balance
	Assets	
142-402-11140- - -	Cash With Trustee	(4,559.58)
142-402-11430- - -	Due From Other Governments	0.00
142-402-14100- - -	Estimated Revenues	117,333.52
142-402-14500- - -	Expenditures - Current Year (Control)	35,073.43
	Total Assets	**147,847.37**
	Total Assets and Deferred Outflows of Resources	**147,847.37**
	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
142-402-21500- - -	Due To Other Funds	(23,634.08)
142-402-28100- - -	Appropriations (Control)	(117,333.52)
142-402-28500- - -	Revenues (Control)	(5,719.68)
	Total Liabilities	**(147,847.37)**
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	**(147,847.37)**
Fund Totals:	**142-402 School Federal Projects - Title IV**	**0.00**

Fund : 142- School Federal Projects - Carl Perkins Basic

Account Number	Account Description	Balance
	Assets	
142-801-11140- - -	Cash With Trustee	(18,074.13)
142-801-11430- - -	Due From Other Governments	0.00
142-801-14100- - -	Estimated Revenues	124,220.67
142-801-14200- - -	Unliquidated Encumbrances (Control)	10,759.90
142-801-14500- - -	Expenditures - Current Year (Control)	38,072.48
	Total Assets	**154,978.92**
	Total Assets and Deferred Outflows of Resources	**154,978.92**
	Liabilities	
142-801-21310- - -	Income Tax Withheld And Unpaid	0.00
142-801-21325- - -	Employee Medicare Deduction	0.00
142-801-21392- - -	Direct Deposit	0.00
142-801-28100- - -	Appropriations (Control)	(124,220.67)
142-801-28500- - -	Revenues (Control)	(19,998.35)
	Total Liabilities	**(144,219.02)**
142-801-34110- - -	Encumbrances - Current Year	(10,759.90)
	Total Equities	**(10,759.90)**
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	**(154,978.92)**
Fund Totals:	**142-801 School Federal Projects - Carl Perkins Basic**	**0.00**

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

Account Number	Account Description	Balance
	Assets	
142-806-11140- - -	Cash With Trustee	(4,409.71)
142-806-14100- - -	Estimated Revenues	50,000.00
142-806-14200- - -	Unliquidated Encumbrances (Control)	17,544.41
142-806-14500- - -	Expenditures - Current Year (Control)	8,858.49
	Total Assets	**71,993.19**
	Total Assets and Deferred Outflows of Resources	**71,993.19**
	Liabilities	
142-806-21330- - -	Retirement Contributions	0.00
142-806-28100- - -	Appropriations (Control)	(50,000.00)
142-806-28500- - -	Revenues (Control)	(4,448.78)
	Total Liabilities	**(54,448.78)**
142-806-34110- - -	Encumbrances - Current Year	(17,544.41)
	Total Equities	**(17,544.41)**
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	**(71,993.19)**
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**

Fund : 142- School Federal Projects - Behavorial 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 - Behavorial Partnership Support** **0.00**

Fund : 142- School Federal Projects - Idea

Account Number	Account Description	Balance
	Assets	
142-902-11140- - -	Cash With Trustee	(116,448.96)
142-902-11430- - -	Due From Other Governments	0.00
142-902-14100- - -	Estimated Revenues	2,031,282.60
142-902-14200- - -	Unliquidated Encumbrances (Control)	79,107.52
142-902-14500- - -	Expenditures - Current Year (Control)	214,726.47
	Total Assets	**2,208,667.63**
	Total Assets and Deferred Outflows of Resources	**2,208,667.63**
	Liabilities	
142-902-21310- - -	Income Tax Withheld And Unpaid	0.00
142-902-21320- - -	Social Security Tax	0.00
142-902-21325- - -	Employee Medicare Deduction	0.00
142-902-21330- - -	Retirement Contributions	(7,401.00)
142-902-21340- - -	Employee Insurance Deductions	(1,698.59)
142-902-21341- - -	Unum Life	(385.92)
142-902-21341- - -PT	Unum - Part-time employment	(20.90)
142-902-21342- - -	State Health	(40,128.04)
142-902-21342- - -PT	Health Insurance - Part-time employment	(110.00)
142-902-21344- - -	Usable	(1,108.64)
142-902-21345- - -	Tasc Fsa & Ddc	(50.00)
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)	(2,031,282.60)
142-902-28500- - -	Revenues (Control)	(47,310.15)
	Total Liabilities	**(2,129,495.84)**
142-902-34110- - -	Encumbrances - Current Year	(79,107.52)
142-902-34555- - -	Restricted For Education	(64.27)
	Total Equities	**(79,171.79)**
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	**(2,208,667.63)**
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	158,280.90
142-911-14200- - -	Unliquidated Encumbrances (Control)	10,054.54
	Total Assets	**168,335.44**
	Total Assets and Deferred Outflows of Resources	**168,335.44**
	Liabilities	
142-911-28100- - -	Appropriations (Control)	(158,280.90)
	Total Liabilities	**(158,280.90)**
142-911-34110- - -	Encumbrances - Current Year	(10,054.54)
	Total Equities	**(10,054.54)**
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	**(168,335.44)**
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**

Fund : 143 Central Cafeteria

Account Number	Account Description	Balance
	Assets	
143-11120- - -	Cash On Hand	1,100.00
143-11140- - -	Cash With Trustee	2,857,140.03
143-11200- -DES -421	Inventories - Dandridge Elementary School - Food Preparation Supplies	972.00
143-11200- -DES -422	Inventories - Dandridge Elementary School - Food Supplies	7,239.36
143-11200- -JCHS -421	Inventories - Jefferson Co High School - Food Preparation Supplies	4,394.82
143-11200- -JCHS -422	Inventories - Jefferson Co High School - Food Supplies	32,124.06
143-11200- -JES -421	Inventories - Jefferson Elementary - Food Preparation Supplies	352.80
143-11200- -JES -422	Inventories - Jefferson Elementary - Food Supplies	4,527.63
143-11200- -JMS -421	Inventories - Jefferson Middle School - Food Preparation Supplies	2,094.68
143-11200- -JMS -422	Inventories - Jefferson Middle School - Food Supplies	14,154.73
143-11200- -MHE -421	Inventories - Mt Horeb Elementary School - Food Preparation Supplies	1,322.67
143-11200- -MHE -422	Inventories - Mt Horeb Elementary School - Food Supplies	7,177.93
143-11200- -MMS -421	Inventories - Maury Middle School - Food Preparation Supplies	1,304.46
143-11200- -MMS -422	Inventories - Maury Middle School - Food Supplies	11,930.10
143-11200- -NME -421	Inventories - New Market Elementary - Food Preparation Supplies	842.56
143-11200- -NME -422	Inventories - New Market Elementary - Food Supplies	5,206.93
143-11200- -PES -421	Inventories - Piedmont Elementary School - Food Preparation Supplies	414.55
143-11200- -PES -422	Inventories - Piedmont Elementary School - Food Supplies	5,976.44
143-11200- -RSS -421	Inventories - Rush Strong School - Food Preparation Supplies	1,192.39
143-11200- -RSS -422	Inventories - Rush Strong School - Food Supplies	6,812.08
143-11200- -TES -421	Inventories - Talbott Elementary School - Food Preparation Supplies	654.35
143-11200- -TES -422	Inventories - Talbott Elementary School - Food Supplies	3,475.10
143-11200- -WPS -421	Inventories - White Pine School - Food Preparation Supplies	154.45
143-11200- -WPS -422	Inventories - White Pine School - Food Supplies	4,093.44
143-11410- - -815	Accounts Receivable - Usda Lunch Claim	752,055.06
143-11410- - -816	Accounts Receivable - Usda Breakfast Claim	140,671.26
143-11410- - -817	Accounts Receivable - In-Transit Deposits	(335,968.02)
143-11410- - -818	Accounts Receivable - Usda-Other	3,039.38
143-14100- - -	Estimated Revenues	5,255,043.00
143-14200- - -	Unliquidated Encumbrances (Control)	2,665,988.38
143-14500- - -	Expenditures - Current Year (Control)	973,570.76
143-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	219.15
	Total Assets	**12,429,276.53**
	Total Assets and Deferred Outflows of Resources	**12,429,276.53**

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	(7,650.99)
143-21340- - -	Employee Insurance Deductions	(1,372.62)
143-21341- - -	Unum Life	(416.62)
143-21341- - -PT	Unum - Part-time employment	(146.72)
143-21342- - -	State Health	(33,676.00)
143-21342- - -PT	Health Insurance - Part-time employment	(763.00)
143-21344- - -	Usable	(2,250.72)
143-21345- - -	Tasc Fsa & Ddc	(141.65)
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)	(1,141,474.18)
143-29990- - -	Other Deferred/Unavailable Revenue	(16.64)
	Total Liabilities	**(7,771,193.14)**
143-34110- - -	Encumbrances - Current Year	(2,665,988.38)
143-34120- - -	Encumbrances - Prior Year	(258.61)
143-34220- -DES -	Inventory - Dandridge Elementary School	(8,211.36)
143-34220- -JCHS -	Inventory - Jefferson Co High School	(36,518.88)
143-34220- -JES -	Inventory - Jefferson Elementary	(4,880.43)
143-34220- -JMS -	Inventory - Jefferson Middle School	(16,249.41)
143-34220- -MHE -	Inventory - Mt Horeb Elementary School	(8,500.60)
143-34220- -MMS -	Inventory - Maury Middle School	(13,234.56)
143-34220- -NME -	Inventory - New Market Elementary	(6,049.49)
143-34220- -PES -	Inventory - Piedmont Elementary School	(6,390.99)
143-34220- -RSS -	Inventory - Rush Strong School	(8,004.47)
143-34220- -TES -	Inventory - Talbott Elementary School	(4,129.45)
143-34220- -WPS -	Inventory - White Pine School	(4,247.89)

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	196,471.59
143-39000- - -	Budget Unassigned	1,328,241.00
	Total Equities	**(4,658,083.39)**
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	**(12,429,276.53)**
Fund Totals: 143	**Central Cafeteria**	**0.00**

Fund : 151 General Debt Service

Account Number	Account Description	Balance
	Assets	
151-11140- - -	Cash With Trustee	32,169,653.74
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)	356,114.49
	Total Assets	**40,302,972.58**
	Total Assets and Deferred Outflows of Resources	**40,302,972.58**
	Liabilities	
151-28100- - -	Appropriations (Control)	(5,878,212.00)
151-28500- - -	Revenues (Control)	(2,227,650.50)
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	**(8,105,862.50)**
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	**(40,302,972.58)**
Fund Totals: 151	**General Debt Service**	**0.00**

Fund : 171 General Capital Projects

Account Number	Account Description	Balance
	Assets	
171-11140- - -	Cash With Trustee	1,532,590.45
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	2,391,712.33
171-14200- - -	Unliquidated Encumbrances (Control)	943,107.47
171-14500- - -	Expenditures - Current Year (Control)	573,659.60
171-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	375,898.13
	Total Assets	**5,816,967.98**
	Total Assets and Deferred Outflows of Resources	**5,816,967.98**
	Liabilities	
171-21100- - -	Accounts Payable	0.00
171-28100- - -	Appropriations (Control)	(2,429,830.57)
171-28500- - -	Revenues (Control)	(416,364.60)
171-28510- - -	Transfers From Other Funds (Control)	(24,493.33)
171-29940- - -	Deferred Current Property Taxes	0.00
171-29945- - -	Deferred Delinquent Property Taxes	0.00
	Total Liabilities	**(2,870,688.50)**
171-34110- - -	Encumbrances - Current Year	(943,107.47)
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

Fund : 171 General Capital Projects

Account Number	Account Description	Balance
171-34685- -JCCAM-	Budget Committed For Capital Projects - Justice Center Camera Upgrade	75,000.00
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	**(2,946,279.48)**
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	**(5,816,967.98)**
Fund Totals: 171	**General Capital Projects**	**0.00**

Fund : 177 Education Capital Projects

Account Number	Account Description	Balance
	Assets	
177-11140- - -	Cash With Trustee	25,822,636.52
177-14100- - -	Estimated Revenues	240,000.00
177-14200- - -	Unliquidated Encumbrances (Control)	185,997.74
177-14500- - -	Expenditures - Current Year (Control)	4,297.99
177-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	4,391,679.34
	Total Assets	**30,644,611.59**
	Total Assets and Deferred Outflows of Resources	**30,644,611.59**
	Liabilities	
177-21100- - -	Accounts Payable	0.00
177-21500- - -	Due To Other Funds	(20.00)
177-28100- - -	Appropriations (Control)	(30,362,552.97)
177-28500- - -	Revenues (Control)	(79,799.24)
	Total Liabilities	**(30,442,372.21)**
177-34110- - -	Encumbrances - Current Year	(185,997.74)
177-34120- - -	Encumbrances - Prior Year	(8,315,174.27)
177-34685- - -	Committed For Capital Projects	8,182,140.45
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	170,000.00
177-34685- - -ESI	Budget Committed For Capital Projects - EESI Loan - Energy Lighting project	533,828.12
177-34685- - -HVA	Budget Committed For Capital Projects - HVAC Systems	4,323,673.80
177-34685- - -JCB	Budget Committed For Capital Projects - JCHS Bleachers	117,362.00
177-34685- - -JER	Budget Committed For Capital Projects - Jefferson Elementary Renovation	23,144,240.41
177-34685- - -LVS	Budget Committed For Capital Projects - FFA Steel Livestock Structure	351,323.76
177-34685- - -PAV	Budget Committed For Capital Projects - Paving Projects	63,905.09
177-34685- - -ROF	Budget Committed For Capital Projects - Roof Repair	41,568.00
177-34685- - -TER	Budget Committed For Capital Projects - Talbott Elementary Repairs	1,333,228.74

Fund : 177 Education Capital Projects

Account Number	Account Description	Balance
177-34685- - -WHE	Budget Committed For Capital Projects - Wheel Tax	43,423.05
	Total Equities	**(202,239.38)**
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	**(30,644,611.59)**
Fund Totals: 177	**Education Capital Projects**	**0.00**

Fund : 207 Solid Waste Disposal

Account Number	Account Description	Balance
	Assets	
207-11120- - -	Cash On Hand	100.00
207-11140- - -	Cash With Trustee	3,589,837.70
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- - -	Accumlated 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)	502,160.34
207-14500- - -	Expenditures - Current Year (Control)	405,596.09
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	**14,694,210.43**
	Total Assets and Deferred Outflows of Resources	**14,694,210.43**
	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	0.01
207-21325- - -	Employee Medicare Deduction	0.00
207-21330- - -	Retirement Contributions	0.00
207-21342- - -	Health Insurance	0.00

Fund : 207 Solid Waste Disposal

Account Number	Account Description	Balance
207-21343- - -	Dental Insurance	0.00
207-21344- - -	Usable	0.00
207-21345- - -	Unum	0.00
207-21350- - -	Valic Annuity	0.00
207-21351- - -	Medical Reimbursement Plan	0.00
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)	(2,710,019.00)
207-28500- - -	Revenues (Control)	(44,115.43)
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	**(9,180,666.35)**
207-34110- - -	Encumbrances - Current Year	(502,160.34)
207-34120- - -	Encumbrances - Prior Year	(175,468.73)
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	(2,375,604.11)
207-39000- - -	Budget Unassigned	160,019.00
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	**(5,513,544.08)**
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	**(14,694,210.43)**
Fund Totals: 207	**Solid Waste Disposal**	**0.00**

Fund : 264 Employee Insurance No. 1

Account Number	Account Description	Balance
	Assets	
264-11140- - -	Cash With Trustee	103,858.99
264-14500- - -	Expenditures - Current Year (Control)	124,077.95
	Total Assets	**227,936.94**
	Total Assets and Deferred Outflows of Resources	**227,936.94**
	Liabilities	
264-28500- - -	Revenues (Control)	(86,091.13)
	Total Liabilities	**(86,091.13)**
264-39000- - -	Unassigned	(141,845.81)
	Total Equities	**(141,845.81)**
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	**(227,936.94)**
Fund Totals: 264	**Employee Insurance No. 1**	**0.00**

Fund : 265 Employee Insurance No. 2

Account Number	Account Description	Balance
	Assets	
265-11140- - -	Cash With Trustee	176,227.52
265-14500- - -	Expenditures - Current Year (Control)	48,213.64
	Total Assets	**224,441.16**
	Total Assets and Deferred Outflows of Resources	**224,441.16**
	Liabilities	
265-28500- - -	Revenues (Control)	(49,977.16)
	Total Liabilities	**(49,977.16)**
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	**(224,441.16)**
Fund Totals: 265	**Employee Insurance No. 2**	**0.00**

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)	2,339,477.89
	Total Assets	**2,339,477.89**
	Total Assets and Deferred Outflows of Resources	**2,339,477.89**
	Liabilities	
351-21550- - -	Due To Other Taxing Units	0.00
351-28500- - -	Revenues (Control)	(2,339,477.89)
	Total Liabilities	**(2,339,477.89)**
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	**(2,339,477.89)**
Fund Totals: 351	**Cities - Sales Tax**	**0.00**

Fund : 352 City of Dandridge Property Tax

Account Number	Account Description	Balance
	Assets	
352-11140- - -	Cash With Trustee	37,429.76
352-11500- - -	Taxes Receivable	0.00
352-11510- - -	Allowance For Uncollectable Property Tax	0.00
352-14500- - -	Expenditures - Current Year (Control)	11,679.19
	Total Assets	**49,108.95**
	Total Assets and Deferred Outflows of Resources	**49,108.95**
	Liabilities	
352-21550- - -	Due To Other Taxing Units	(4,515.18)
352-28500- - -	Revenues (Control)	(41,574.16)
	Total Liabilities	**(46,089.34)**
352-39000- - -	Unassigned	(3,019.61)
	Total Equities	**(3,019.61)**
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	**(49,108.95)**
Fund Totals: 352	**City of Dandridge Property Tax**	**0.00**

Fund : 353 Baneberry Property Taxes

Account Number	Account Description	Balance
	Assets	
353-11140- - -	Cash With Trustee	1,827.03
353-11500- - -	Taxes Receivable	0.00
353-11510- - -	Allowance For Uncollectable Property Tax	0.00
353-14500- - -	Expenditures - Current Year (Control)	2,261.30
	Total Assets	**4,088.33**
	Total Assets and Deferred Outflows of Resources	**4,088.33**
	Liabilities	
353-21550- - -	Due To Other Taxing Units	(456.42)
353-28500- - -	Revenues (Control)	(4,048.14)
	Total Liabilities	**(4,504.56)**
353-39000- - -	Unassigned	416.23
	Total Equities	**416.23**
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	**(4,088.33)**
Fund Totals: 353	**Baneberry Property Taxes**	**0.00**

Fund : 354 City of New Market Property Taxes

Account Number	Account Description	Balance
	Assets	
354-11140- - -	Cash With Trustee	4,292.08
354-11500- - -	Taxes Receivable	0.00
354-11510- - -	Allowance For Uncollectable Property Tax	0.00
354-14500- - -	Expenditures - Current Year (Control)	2,257.15
	Total Assets	**6,549.23**
	Total Assets and Deferred Outflows of Resources	**6,549.23**
	Liabilities	
354-21550- - -	Due To Other Taxing Units	0.00
354-28500- - -	Revenues (Control)	(6,085.70)
	Total Liabilities	**(6,085.70)**
354-39000- - -	Unassigned	(463.53)
	Total Equities	**(463.53)**
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	**(6,549.23)**
Fund Totals: 354	**City of New Market Property Taxes**	**0.00**

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**

JEFFERSON COUNTY BOARD OF SCHOOL COMMISSIONERS

RESOLUTION NO. 2026-153

RESOLUTION TO DECLARE AS SURPLUS AND TO AUTHORIZE JEFFERSON COUNTY BOARD OF EDUCATION TO DISPOSE SAID EQUIPMENT

WHEREAS the Jefferson County Board of Education desires to declare surplus and dispose of certain equipment, which is more particularly described and itemized in the attachment hereto as Exhibit 1; and

WHEREAS, the Board of Education of Jefferson County, Tennessee, find that the equipment described and itemized in the attachment hereto as Exhibit 1 should be declared surplus and said surplus equipment should be disposed of in order to promote public welfare and safety.

NOW THEREFORE, BE IT RESOLVED by the Board of Education of Jefferson County, Tennessee, meeting in session on the **2nd day of November** in Jefferson County, Tennessee, that the surplus property and/or equipment identified in Exhibit 1 hereto is hereby declared surplus property and is to be disposed of in accordance with state law.

IT IS FURTHER RESOLVED that this resolution shall take effect upon passage, the public welfare requiring it.

Date of Adoption by the Board of Education: **November 2, 2026.**

Votes: **Yes** 7, **No** 0, **Abstain** —

Chair, Board of Education

Director of Schools

Outlook

Scrap/Destroy

From Rankins, Dwayne <drankins@jeffersoncountytn.gov>
Date Wed 9/23/2026 11:43 AM
To Sparks, Ronda <rsparks@jcboe.net>

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

Ronda,

Here are two more buses that we will need to do a resolution on next month. I thought I had turned it into you, but when I looked back at the email, I forgot to add them, and we wouldn't have had time to put them on this month's meetings when I noticed. Oh well.

1T88N4E2971278095- 2008 90P Thomas Bus is being scrapped/destroyed for the Grants on a new bus for 26-27 year.

1BABHCKA65F223893- 2005 72P Bluebird Bus is being scrapped for the Grants on a new bus for 27-28 year.

LMK if you need any more information.

Thanks

Dwayne Rankins

Fleet Director: Jefferson County
and Jefferson County Schools
646 Grove Rd Dandridge Tn. 37725
Ph: (865) 257-4458
Email: drankins@jeffersoncountytn.gov

JEFFERSON COUNTY DEPARTMENT OF EDUCATION

RESOLUTION NO. 2026-153
EXHIBIT 1

Transportation Surplus

November 2, 2026

JEFFERSON COUNTY BOARD OF SCHOOL COMMISSIONERS

RESOLUTION NO. 2026-154

RESOLUTION TO DECLARE AS SURPLUS AND TO AUTHORIZE JEFFERSON COUNTY BOARD OF EDUCATION TO DISPOSE SAID EQUIPMENT

WHEREAS the Jefferson County Board of Education desires to declare surplus and dispose of certain equipment, which is more particularly described and itemized in the attachment hereto as Exhibit 1; and

WHEREAS, the Board of Education of Jefferson County, Tennessee, find that the equipment described and itemized in the attachment hereto as Exhibit 1 should be declared surplus and said surplus equipment should be disposed of in order to promote public welfare and safety.

NOW THEREFORE, BE IT RESOLVED by the Board of Education of Jefferson County, Tennessee, meeting in session on the **2nd day of November** in Jefferson County, Tennessee, that the surplus property and/or equipment identified in Exhibit 1 hereto is hereby declared surplus property and is to be disposed of in accordance with state law.

IT IS FURTHER RESOLVED that this resolution shall take effect upon passage, the public welfare requiring it.

Date of Adoption by the Board of Education: **November 2, 2026.**

Votes: **Yes** 7, **No** 0, **Abstain** —

Chair, Board of Education

Director of Schools

Jefferson County Schools
Student Nutrition Department
P.O. Box 190
Dandridge, TN 37725
865-397-3945

ITEMS TO BE DECLARED SURPLUS
November 5th, 2026

*Jefferson Middle School
Washing Machine- Amana Washer Model #NTW4516FW3 Serial #CA910091
Can not be fixed dispose of

*JCHS
Washing Machine- Maytag centennialW10774044 white
Can not be fixed dispose of

JEFFERSON COUNTY DEPARTMENT OF EDUCATION

RESOLUTION NO. 2026-154
EXHIBIT 1

Student Nutrition Surplus

November 2, 2026

PWML
JEFFERSON COUNTY
PUBLIC LIBRARY SYSTEM

Parrott-Wood Memorial Library
3133 W. Old A.J. Hwy.
Strawberry Plains, TN 37871
865-933-1311

Director's Report for October 2026

Grants 2026-2027: This money will be spent in this budget year.

Grant	Awarded	
2027 Top Grant	$3,000.00	We have been awarded the total $3,000.00. These funds are used to pay a computer teacher. Free computer classes are on Mondays and Thursdays at 12:30 pm to 1:30 pm.
Jane L. Pettway Grant 2026	$11,000.00	The Trust Foundation has awarded our library a $11,000.00 grant to purchase new laptops**.**
Youth Endowment Fund	$2,500.00	This grant is a two-year grant through the East Tennessee. We have received $2,500.00 this year and will receive the other $2,500.00 next year. [t]. This grant has paid for part of the summer reading, a Muse of Knoxville visit, Grey Fossil Hands on Discovery for the kids. We have also purchased STEM Kits to work with the children. **We have received the check through the mail.**
Total	**$16,500.00**	

Important Files: Up-dated on August 13, 2025. Please click the link below for these documents.
https://drive.google.com/drive/folders/1ZaF_EzYb5AIrLpDPJfHIr5VztL83OsZC?usp=drive_link

- Long Range Plan:
- Technology Plan
- Disaster Plan
- County Inventory
- Building Insurance
- Parrott-Wood Lease Agreement

Staff Continuing Education

Staff have started webinars.

Surplus:

No surplus.

Community Outreach:

History Programs at Strawberry Plains Seniors Center: This month we did a program on the history of Strawberry Plains and the New Market Train Wreck. Our next program will be November 10th at 1:00 pm. We will be covering the history of Oak Ridge.

Programs:

Rush Strong Rocket Kids -Tuesdays at 4:00 pm -5:00 pm. These programs are going very well.

Reading Hour: Fridays at 9:30 pm - Reading to children, telling stories, letting the children discuss what they have learned. We also include art projects for the kids. Most of the kids range from 2 years old to 7. We will be covering Veteran's Day, National Kindness Day, Thanksgiving, Time Travel to an old fashion Christmas, History of Christmas Cards and ornaments, and Christmas Party on December 18th.

Homeschool STEM Program: Fridays at 11:00-12:30. We are revamping our programs. We will be teaching art, crafts, history and so much more.

Adult Art Club: We have been having adult art club coming on Tuesdays 1:00 pm. These art club is growing.

Adult Paintings and Other Crafts: Some Thursdays at 2:00 pm. Our next event we will be celebrating Claude Monet on Thursday, November 12, 2026 at 2:00 pm.

Celebrating Bob Ross was on Thursday, October 22nd.





Wreath Class was on Thursday, October 29th.



PETTY CASH REPORT

Location	*Month*	*Budget Yr.*
Parrott-Wood Memorial Library	October	2026-2027

Month	Income Book Fines	Income Memorial	Income (Faxes /Copies) Other	Transfer Monthly Deposits	Expenses For Month	Petty Cash Balance
As of 7/01/2026						$50.00
7/31/2025	$0.00	$0.00	$67.70	$67.70	$0.00	$50.00
8/31/2026	$2.50	$0.00	$103.00	$105.50	$0.00	$50.00
9/30/2026	$16.75	$0.00	$61.50	$28.75	$0.00	$99.50
10/31/2026	$0.75	$0.00	$119.25	$53.10	$16.40	$150.00
11/30/2026	$0.00	$0.00	$0.00	$0.00	$0.00	$150.00
12/31/2026	$0.00	$0.00	$0.00	$0.00	$0.00	$150.00
1/31/2027	$0.00	$0.00	$0.00	$0.00	$0.00	$150.00
2/28/2027	$0.00	$0.00	$0.00	$0.00	$0.00	$150.00
3/31/2027	$0.00	$0.00	$0.00	$0.00	$0.00	$150.00
4/30/2027	$0.00	$0.00	$0.00	$0.00	$0.00	$150.00
5/31/2027	$0.00	$0.00	$0.00	$0.00	$0.00	$150.00
6/30/2027	$0.00	$0.00	$0.00	$0.00	$0.00	$150.00
	$20.00	$0.00	$351.45	$255.05	$16.40	

OFFICE ON AGING / QUARTERLY REPORT

Prepared by: Arlita Brisbin
Senior Service Director
Office on Aging
865-397-3197
Date: November 5, 2026
Quarterly Report
Email: abrisbin@jeffersoncou

This quarter the Jefferson County Office on Aging has had a productive quarter, with several positive accomplishments and upcoming activities focused on supporting and serving our senior population throughout the county.

The Senior Health & Wellness Fair was a great success, with 114 seniors in attendance and 34 vendors participating. Vendors include Tennova, Mossey Creek Pharmacy, and many other valuable community organizations and service providers. These vendors offered important information, resources, and services to help seniors maintain their health, independence, and overall well-being.

We appreciate all the vendors, volunteers, and participants who helped make this event successful.

The White Pine Senior Center is currently in the process of seeking a new director. We are grateful for the services and contributions of the previous director and appreciate the time and effort given to serving the seniors of the White Pine community. We look forward to finding a new director who will provide leadership and support to the center.

Plans are underway for our annual countywide Senior Christmas Party, scheduled for December 4th at Dandridge Baptist Church. By choosing a central location, we hope to make the celebration more accessible to seniors throughout Jefferson County and encourage greater participation from all our senior centers.

We look forward to bringing seniors together for fellowship, food, and holiday celebration.

The Jefferson County Office on Aging has received grant funding for each of our senior centers, totaling $95,000 for Fiscal Year 2027. This funding will help support the programs, services, and activities provided at our centers and allow us to continue meeting the needs of our senior population.

We are thankful for the funding and continued support that make these services possible.

The Office on Aging remains committed to providing opportunities, resources, and meaningful activities that enhance the quality of life for Jefferson County seniors. We appreciate the continued support of our community partners, vendors, volunteers, and local leadership as we work together to serve our seniors.

If you have any questions, please feel free to contact me directly,

Best Regards,
Arlita Brisbin

JEFFERSON COUNTY, TENNESSEE
2026-2027
GENERAL FUND 101 - AMENDMENT #4
November 2026

FUND BALANCE TOTAL	**-**	**150,000.00**
RESERVE BALANCE TOTAL	**-**	**33,742.61**

Budget Com. App'd: 11/9/2026
County Com. App'd:

Item # 1

Library Fees / Reserves

					Debit	Credit
43360		DA	Library Fees - Dandridge Library	-	708.56	
34535		DA	Restricted for Social, Cultural, Rec. Ser - Dandridge Library	+		708.56
43360		JC	Library Fees - Jefferson City Library	-	11,274.42	
34535		JC	Restricted for Social, Cultural, Rec. Ser - Jefferson City Library	+		11,274.42
43360		SP	Library Fees - Parrott-Wood Library	-	464.86	
34535		SP	Restricted for Social, Cultural, Rec. Ser - Parrott-Wood Library	+		464.86
43360		WP	Library Fees - White Pine Library	-	1,877.75	
34535		WP	Restricted for Social, Cultural, Rec. Ser - White Pine Library	+		1,877.75
				Total	14,325.59	14,325.59

Moving library fees collected during the 1st quarter of Fiscal Year 2026-2027 July 2026 through September 2026 .

Item # 2

Rabies and Animal Control

				Debit	Credit
55120	189	Rabies and Animal Control - Other Salaries and Wages	-	7,279.17	
55120	187	Rabies and Animal Control - Overtime Pay	+		7,279.17
			Total	**7,279.17**	**7,279.17**

Budgeting funds using other salaries and wages to cover overtime pay for July 1, 2026 through September 30, 2026 payroll.

Item # 3

Jail / Fund Balance

				Debit	Credit
39000		Unassigned Fund Balance	-	150,000.00	
54210	340	Jail - Medical and Dental Services	+		150,000.00
			Total	**150,000.00**	**150,000.00**

Budgeting funds using fund balance into the medical and dental services expenditures line to cover medical invoices.

Item # 4

County Buildings

				Debit	Credit
34715		Assigned for Finance	-	19,171.42	
51800	335	County Buildings - Maint. and Repair Services - Buildings	+		19,171.42
			Total	**19,171.42**	**19,171.42**

Finance department wall partition installation.

Item # 5

Register of Deeds

				Debit	Credit
45580		Register of Deeds	-	22,192.00	
51600	162	Register of Deeds - Clerical Personnel	+		16,000.00
51600	201	Register of Deeds - Social Security	+		2,080.00
51600	204	Register of Deeds - State Retirement	+		3,520.00
51600	210	Register of Deeds - Employer Medicare	+		464.00
51600	212	Register of Deeds - Unemployment	+		128.00
			Total	**22,192.00**	**22,192.00**

Budgeting revenue for salary adjustment and associated cost.

Item # 6

Sheriff's Department / Immigration Customs Enforcement Direct Revenue

					Debit	Credit
47990		ICE	Other Federal through the State - ICE	-	130,000.00	
54110	718	ICE	Sheriff's Department - Motor Vehicles - ICE	+		130,000.00
				Total	**130,000.00**	**130,000.00**

Budgeting funds from the Immigration Customs Enforcement Direct Revenue to purchase and outfit vehicles.

Item # 7

Sheriff's Department / Tennessee Requitement and Retainment Grant

					Debit	Credit
46980		TRARG	Other State Grants - TRARG	-	14,000.00	
54110	196	TRARG	Sheriff's Department - In-Service Training	+		14,000.00
				Total	**14,000.00**	**14,000.00**

Budgeting funds from the Tennessee Requitement and Retainment Grant into proper expenditure due to five deputies eligible for the grant.

Item # 8

Dandridge Memorial Library / 2027 Library Services and Technology Act Grant (LSAT) / 2027 Technology Opportunities for the Public (TOP) Grant / Reserves

					Debit	Credit
34535		DA	Restricted for Social, Cultural, Rec Ser - DA	-	7,775.45	
46980		DA	Other State Grants - DA	+	28,447.03	
56500	471	DA	Libraries - Software - DA	+		2,273.98
56500	709	DA	Libraries - Data Processing Equipment - DA	+		14,334.02
56500	790	DA	Libraries - Other Equipment - DA	+		19,614.48
				Total	**36,222.48**	**36,222.48**

Budgeting additional funds received from the 2027 Library Services and Technology Act Grant (LSAT) and 2027 Technology Opportunities for the Public (TOP) Grant using reserves for matching portion into proper expenditure lines.

Item # 9

White Pine Library / Reserves

					Debit	Credit
34535		WP	Restricted for Social, Cultural, Rec Ser - WP	-	238.96	
56500	187	WP	Libraries - Overtime Payment - WP	+		238.96
				Total	**238.96**	**238.96**

Budgeting funds from Reserves to cover overtime pay.

Item # 10

Jefferson City Public Library / 2027 Library Services and Technology Act Grant (LSAT) / Reserves

					Debit	Credit
34535		JC	Restricted for Social, Cultural, Rec Ser - JC	-	15,882.57	
46980		JC	Other State Grants - JC	+	8,675.69	
56500	399	JC	Libraries - Other Contracted Services - JC	+		266.37
56500	432	JC	Libraries - Library Books - JC	+		5,000.00
56500	709	JC	Libraries - Data Processing Equipment - JC	+		19,291.89
				Total	**24,558.26**	**24,558.26**

Budgeting funds from the 2027 Library Services and Technology Act Grant (LSAT) and funds from reserves for reimbursable county matching portion, and to supplement expenditure lines 399 due to increase in copier maintenance and 432 to purchase additional books and materials for the remainder of the fiscal year.

Item # 11

County Mayor/Executive / Tennessee Opioid Fund / Reserves

					Debit	Credit
34530		OPIOD	Restricted for Public Health and Wlfare - TN OPIOID Fund - OPIOD	-	5,000.00	
51300	599	OPIOD	County Mayor/Executive - Other Charges - OPIOD	+		5,000.00
				Total	**5,000.00**	**5,000.00**

Budgeting funds from Tennessee Opioid Funds as per motion on 8/18/2026 for purchase Naloxone Kits and a new stand in the office of the county mayor.

JEFFERSON COUNTY, TENNESSEE
2026-2027
GENERAL FUND 101 - AMENDMENT #5
November 2026

FUND BALANCE TOTAL	**-**	**725,000.00**
RESERVE BALANCE TOTAL	**-**	**0.00**

Budget Com. App'd: 11/9/2026
County Com. App'd:

Item # 1

Fund Balance / Transfers Out to Highway Department			Debit	Credit
39000	Unassigned Fund Balance	-	725,000.00	
99100	Transfers Out	+		725,000.00
		Total	725,000.00	725,000.00

Budgeting funds from unassigned fund balance to transfers out to fund 131 transfers in for purchase of four boom tractors.

JEFFERSON COUNTY, TENNESSEE
2026-2027
HIGHWAY FUND 131 - AMENDMENT #2
November 2026

FUND BALANCE TOTAL	-	0.00
RESERVE BALANCE TOTAL	-	2,150,000.00

Budget Com. App'd: 11/9/2026
County Com. App'd:

Item# 1

Operation and Maintenance of Equipment / Reserves				Debit	Credit
34550		Restricted for Highways/Public Works	-	2,000,000.00	
63100	336	Operation and Maintenance of Equipment - Maintenance and Repair Services - Equipment	+		2,000,000.00
				2,000,000.00	**2,000,000.00**

Budgeting funds using reserves to purchase a trackhoe, backhoe, asphalt paver, and chip truck.

Item# 2

Highway and Bridge Maintenance / Reserves				Debit	Credit
34550		Restricted for Highways/Public Works	-	150,000.00	
62000	412	Highway and Bridge Maintenance - Diesel Fuel	+		150,000.00
				150,000.00	**150,000.00**

Budgeting funds using reserves to purchase diesel fuel.

JEFFERSON COUNTY, TENNESSEE
2026-2027
HIGHWAY FUND 131 - AMENDMENT #3
November 2026

FUND BALANCE TOTAL	-	0.00
RESERVE BALANCE TOTAL	-	0.00

Budget Com. App'd: 11/9/2026
County Com. App'd:

Item# 1

Operation and Maintenance of Equipment / Transfers In				Debit	Credit
49800		Transfers In	+	725,000.00	
63100	336	Operation and Maintenance of Equipment - Maintenance and Repair Services Equipment	+		725,000.00
				725,000.00	**725,000.00**

Budgeting funds from transfers in to purchase four boom tractors.

JEFFERSON COUNTY, TENNESSEE
2026-2027
HIGHWAY FUND 131 - AMENDMENT #4
November 2026

FUND BALANCE TOTAL	-	0.00
RESERVE BALANCE TOTAL	-	0.00

Budget Com. App'd: 11/9/2026
County Com. App'd:

Item# 1

Operation and Maintenance of Equipment				Debit	Credit
63100	790	Operation and Maintenance of Equipment - Other Equipment	-	22,210.00	
63100	336	Operation and Maintenance of Equipment - Maintenance and Repair Services Equipment	+		22,210.00
				22,210.00	**22,210.00**

Moving funds from other equipment to purchase a 2012 Ford F550 4x4 V10 gasoline engine dump truck.

JEFFERSON COUNTY, TENNESSEE
2026-2027
LANDFILL FUND 207 - AMENDMENT #2
November 2026

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

Budget Com. App'd: 11/9/2026
County Com. App'd:

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Item # 1

Landfill Operation and Maintenance / Reserves					Debit	Credit
34685		III	Committed for Capital Projects - Class III Construction	-	98,500.00	
55754	399		Landfill Operation and Maintenance - Other Contracted Services	+		98,500.00
			Total		**98,500.00**	**98,500.00**

Budgeting funds using reserves for emergency purchase for Class I project to be completed within Tennessee Department of Environment and Conservation (TDEC) requirements.

Item # 2

Landfill Operation and Maintenance				Debit	Credit
49700			Insurance Recovery	+	74,500.00	
55754	336		Landfill Operation and Maintenance - Maintenance and Repair Services - Equipment	+		74,500.00
			Total		**74,500.00**	**74,500.00**

Budgeting funds received from Tennessee Risk Management and Trust for Claim # VA121887, 2004 Caterpillar D6N LGP Dozer #20, Asset #1156.

Item # 3

Landfill Operation and Maintenance / Reserves					Debit	Credit
34685		III	Committed for Capital Projects - Class III Construction	-	401,500.00	
55754	399		Landfill Operation and Maintenance - Other Contracted Services	+		401,500.00
			Total		**401,500.00**	**401,500.00**

Budgeting funds using reserves for Class I project (TDEC) requirements.

JEFFERSON COUNTY, TENNESSEE
2026-2027
LANDFILL FUND 207 - AMENDMENT #3
November 2026

FUND BALANCE TOTAL	**-**	**0.00**
RESERVE BALANCE TOTAL	**-**	**0.00**

Budget Com. App'd: 11/9/2026
County Com. App'd:

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Item # 1

Landfill Operation and Maintenance					Debit	Credit
55754	359		Landfill Operation and Maintenance - Disposal Fees	-	50,000.00	
55754	359	CL3	Landfill Operation and Maintenance - Disposal Fees - CL3	+		50,000.00
			Total		**50,000.00**	**50,000.00**

Budgeting funds from disposal fees into cost-centered line to cover invoices for GFL Environmental, Inc. for Class III dumpsters, hauling, collection, and disposal .

JEFFERSON COUNTY SCHOOLS
Fund 141- General Education Funds
Budget Amendment #4
November 2026

School Board Approved:	**11/2/2026**	**FUND BALANCE TOTAL**	-
Budget Com. Approved:	**11/9/2026**	**RESERVE BALANCE TOTAL**	-
County Commission Approved:			

Item 1

Special Education						**Debit**	**Credit**
141	44145			Sale of Recycled Materials	+	1,150.80	
141	72710	453		Vehicle Parts	+		1,150.80
						1,150.80	1,150.80
To record recycled parts revenue to cover additional purchases.							

Item 2

Instructional Technology						**Debit**	**Credit**
141	72210	790	035	Other Equipment	-	2,000.00	
141	72210	524	035	Staff Development	-	2,000.00	
141	71100	430	035	Electronic Textbooks	-	4,100.00	
141	71100	399	035	Other Contracted Services	+		8,100.00
						8,100.00	8,100.00
To cover price increases in license renewals							

Item 3

Maintenance of the Plant					**Debit**	**Credit**
141	72620	717		Maintenance of Plant - Maint Equipment	-	25,000.00	
141	72710	453		Transportation - Vehicle Parts	+		25,000.00
						25,000.00	25,000.00
Additional money needed in parts due to some older buses requiring expensive service.							

JEFFERSON COUNTY SCHOOLS
Fund 141- General Education Funds
Budget Amendment #5
November 2026

School Board Approved:	**11/2/2026**	**FUND BALANCE TOTAL**	-	300,000.00
Budget Com. Approved:	**11/9/2026**	**RESERVE BALANCE TOTAL**	-	
County Commission Approved:				

Item 1

Special Education					**Debit**	**Credit**
141	39000		Fund Balance	+	300,000.00	
141	76100	399	Regular Capital Outlay - Other Cont Svc	+		300,000.00
					300,000.00	300,000.00

To record use of Fund Balance to purchase & install message boards at 9 remaining schools to include Talbott, Mt. Horeb, Maury, Rush Strong, Jefferson Middle, Jefferson High, Dandridge, New Market and Jefferson Elementary.

JEFFERSON COUNTY SCHOOLS
Fund 142 - Federal Funds
Budget Amendment #3
November 2026

School Board Approved: **11/2/2026**

Budget Com. Approved: **11/9/2026**

County Commission Approved:

Item 1

Carl Perkins Basic					Debit	Credit
801	47131		Revenue	+	1,404.62	
801	71300	429	Materials And Supplies	-	794.38	
801	71300	471	Software	-	3,100.00	
801	71300	730	Vocational Instruction Equipment	+		5,299.00
					5,299.00	5,299.00
Funds moved to purchase an embroidery machine for school based enterprises (Marketing Program.)						

Item 2

Carl Perkins Reserve					Debit	Credit
806	71300	204	State Retirement	+		50.44
806	71300	212	Employer Medicare	+		10.30
806	71300	429	Instructional Supplies	+		748.46
806	71300	471	Other Supplies and Material	-	5,400.00	
806	71300	730	Vocational Instruction Equipment	+		4,590.80
					5,400.00	5,400.00
Align with ePlan and for the purchase of instructional Equipment						

Item 3

Title I					Debit	Credit
102	47141		Revenue	+	1.68	
102	71100	429	Instructional Supplies & Materials	+		1.66
102	72130	599	Other Charges	+		0.02
					1.68	1.68
Final allocation adjustment from the state to align with ePlan						

Item 4

Title III					Debit	Credit
302	71100	195	Certified Substitute Teacher	+		300.00
302	71100	198	Non-Certified Substitute Teacher	+		210.00
302	71100	201	Social Security	+		20.00
302	71100	212	Employer Medicare Liability	+		20.00
302	72130	599	Other Charges	-	300.00	
302	72210	524	Staff Development	-	90.00	
302	72710	146	Bus Drivers	-	150	
302	72710	201	Social Security	-	5.00	
302	72710	212	Employer Medicare Liability	-	5.00	
					550.00	550.00

Transfer funds for college visit to professional development and sub. teachers

JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS

RESOLUTION 2026-63

A RESOLUTION TO ESTABLISH A MINING MINERAL SEVERANCE WASTE BYPRODUCT (MMSWB) TAX STUDY GROUP, TO EXAMINE 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

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 A 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 16th day of November, 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 Study Group. There is hereby established the Mining Mineral Severance Waste By-Products Study Group.

- **Composition:** The membership of this Study Group shall be comprised of representatives from six of the ten Jefferson County districts. They will be selected by the nominating committee. Due to potential or perceived conflicts of interest, representatives must not have accepted campaign funding from any of the

parties involved in this study. Additionally, the representatives ***must be available during normal business hours (Monday – Friday, 8 am – 5 pm)*** to interview neighboring county officials, and representatives from the mining corporations.

- **Reporting Requirements:** The Study 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 Study 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 Study Group shall focus on the general feasibility and practicality of imposing a Mining Minerals Severance Waste Byproducts Tax. The scope of inquiry for this study 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 Study Group on or before February 9, 2027.

Adopted and approved on __November 16th_, 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

JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS

RESOLUTION # 2026-57

A RESOLUTION URGING THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE TO PROVIDE ADEQUATE FUNDING FOR THE TENNESSEE PROPERTY TAX RELIEF PROGRAM FOR VETERANS, DISABLED, AND ELDERLY POPULATIONS

Sponsor: Marcus Reed

Co-Sponsors: Craig Knierim, Anthony AJ Walker, Ronny Coleman, Aaron Loy, Mike Parker, Robert Bruner, Sammy Solomon, Jan Leja, Katy Huffaker, Taylor Reed, Jeff Underwood, Jim Lance, W.D. Henry, Brett Kilgore

WHEREAS, the need is great to provide property tax relief to Tennessee citizens that are veterans, elderly, or disabled; and

WHEREAS, veterans and their families have sacrificed much for the safety and security of the United States of America, and low-income senior citizens and the disabled are worthy of our collective efforts to assist them with the payment of their property taxes; and

WHEREAS, the General Assembly of the State of Tennessee has provided such relief, codified by T.C.A § 67-5 (701-704); and

WHEREAS, funding for property tax relief for the aforementioned demographics is a function of the legislature and should be fully funded.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Jefferson County, Tennessee meeting in regular session on this 16th day of November 2026, as follows:

UPON APPROVAL AND SIGNING OF THIS RESOLUTION:

SECTION 1: That the Tennessee General Assembly of the State of Tennessee is requested to enact appropriation to fully fund the **Tennessee Property Tax Relief Program** codified in T.C.A. § 67-5- (701-704).

SECTION 2: That the Mayor of Jefferson County, Tennessee is requested to share this resolution, and a workable template of the same, with the **Tennessee County Mayor's Association** and to encourage the other municipalities in Tennessee to make the same or similar resolutions to support full funding for the **Tennessee Property Tax Relief Program**.

SECTION 3: That a copy of this resolution be transmitted to the State Representatives and State Senator that represent Jefferson County, Tennessee, the Governor of the State of Tennessee, and to the Chairs of the Tennessee House and Senate Finance Committees.

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

Adopted and approved on __November 16th__, 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

JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS

RESOLUTION # 2026-58

A RESOLUTION REQUESTING THE 115th SESSION OF THE TENNESSEE GENERAL ASSEMBLY TO ALLOCATE UP TO ONE HALF OF THE REAL ESTATE TRANSFER TAX (RECORDATION TAX) TO THE COUNTY, WHERE THE TAX WAS COLLECTED, ON A RECURRING BASIS.

Sponsor: Jan Leja

Co-Sponsors: Marcus Reed, Katy Huffaker, Craig Knierim, Jim Lance, Sammy Solomon, Robert Bruner, Mike Parker, Aaron Loy, Ronny Coleman, Anthony AJ Walker, Jeff Underwood, Taylor Reed, Jim Lance, W.D. Henry, Brett Kilgore

WHEREAS, for many years, the State of Tennessee has imposed a tax of $0.37 per $100 of value for the privilege of publicly recording documents evidencing all transfers of realty, whether by deed, court deed, decree, partition deed, or other instrument evidencing transfer of any interest in real estate; and

WHEREAS, although this tax is collected locally, it is currently remitted to the State and the revenue is not made available for use by local officials to address needs in the community where the tax is collected; and

WHEREAS, county governments have few revenue options available to them for funding the many crucial governmental services mandated by state law and are therefore, largely dependent upon property tax to fund these services; and

WHEREAS, county governments have been fiscally disciplined, allowing Tennessee to remain a low property tax burden state; however, county budgets are increasingly strained by factors such as inflation, challenges in recruiting and retaining qualified staff, and requirements to meet state mandates like increasing teacher compensation; and

WHEREAS, many counties are experiencing rapid population growth as families are choosing to move to Tennessee and settle in its communities, adding to the demand for county services and infrastructure which are necessary to maintain the quality Of life all Tennesseans expect and deserve; and

WHEREAS, as the State continues to experience revenue collections in excess of budgeted estimates, allocating one half of the real estate transfer tax on a recurring basis to the county where collected would take pressure off local property taxes and allow for investment in infrastructure and services without unduly burdening state finances and without increasing the rate of this tax;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Jefferson County, Tennessee meeting in regular session on this 16th day of November 2026, as follows:

SECTION 1: The County of Jefferson hereby requests that up to one half of the tax collected pursuant to Tennessee Code Annotated 67-4-409 (Real Estate Recordation Tax) be shared with the County where said taxes are collected on a recurring basis.

SECTION 2: That the Governor of the State of Tennessee is urged to set a high priority in the Governor's State Budget Proposal for returning up to 50% of the Real Estate Recordation Tax to the county where the tax is collected on a recurring basis as a means of tax relief for local taxpayers.

SECTION 3: That the Chairman of this County legislative body and the County Clerk certify and forward this resolution to the Tennessee House Members and Tennessee State Senator that represent Jefferson County in the General Assembly of Tennessee, the membership of the Tennessee House and Senate Finance Committees, and to the Governor of the State of Tennessee.

BE IT FURTHER RESOLVED: This resolution shall become effective upon adoption, the public welfare requiring it.

Adopted and approved on __November 16th__, 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

JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS

RESOLUTION # 2026-59

A RESOLUTION REQUESTING THE TENNESSEE GENERAL ASSEMBLY MAKE OR AMEND LAW TO PROVIDE PROPERTY OWNERS WITH JUST COMPENSATION WHEN AIRPORT AUTHORITIES, OR THIRD PARTIES ACTING ON BEHALF OF AIRPORT AUTHORITIES, ACQUIRE PROPERTY BY USING THE POWER OF EMINENT DOMAIN

Sponsor: Taylor Reed

Co-Sponsors: Marcus Reed, Craig Knierim, Anthony AJ Walker, Ronny Coleman, Jan Leja, Jim Lance, Sammy Solomon, Robert Bruner, Mike Parker, Aaron Loy, W.D. Henry, Jeff Underwood, Brett Kilgore

WHEREAS, the framers of the United States Constitution placed limits on forced property takings by eminent domain, expressing limits on such takings in the 5th Amendment "takings clause," stating in part "nor shall private property be taken for public use, without "**just compensation**."; and

WHEREAS, the constitutional definition of public use has been eroded by court decisions including ***Berman v. Parker (1954)*** and ***Kelo v. New London (2005)***, and the public use definition has been further eroded by Tennessee Code Annotated 29-17-102 (2) (a-e) which allows private property to be taken by the power of eminent domain for private use, namely property takings by airport authorities and common carriers that routinely lease property to private for-profit interests; and

WHEREAS, private property owners whose property is taken by the power of eminent domain for private use by airport authorities, or a third party acting on behalf of an airport authority, are damaged in multiple ways, including but not limited to, loss of all future financial gains in the property, bearing the cost of relocation expenses, loss of work, disruption of life and family activities, loss of profit from an in-home business or other business (i.e. hair salon, cottage food service, short term rentals), bearing the cost of having their property appraised, and bearing the cost of attorney's fees in a contested taking; and

WHEREAS property owners that are subjected to property takings by eminent domain by airport authorities, or third parties acting on behalf of airport authorities, deserve enhanced just compensation for the taking of their property.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Jefferson County, Tennessee meeting in regular session on this 16th day of November 2026, as follows:

SECTION 1: The General Assembly of the State of Tennessee is urged to support legislation known by and cited as the "Tennessee just compensation for property owners act"

SECTION 2: The General Assembly of the State of Tennessee is specifically requested to include the following provisions in the "Tennessee Just Compensation for Property Owners Act." ("The Act")

1) **Appraisals**

In the case where property is to be acquired by eminent domain by airport authorities, or a third party acting on behalf of an airport authority, the jury shall base the value of property (compensation to property owner) on an appraisal from a certified property appraiser that is chosen by the property owner. The court shall order the appraisal(s) and tax the cost of such appraisal(s) to the condemner.

If the court finds that a second appraisal is needed to accurately and equitably determine the value of the property in accordance with the act, the court shall appoint an independent certified appraiser with the costs taxed to the condemner.

Appraisals shall be based on comparable properties that have not been depressed in value due to airport authority acquisitions in proximity to the property that is being acquired by eminent domain. The appraiser shall base the appraised value on the highest and best use of the property.

A final order of acquisition by the court shall not be made until the condemner has satisfied all the costs of appraisal(s) that are ordered by the court.

2) **Jury**

When a jury determines the value of property in a case where the property is being acquired by an airport authority, or a third party acting on behalf of an airport authority, by eminent domain, it shall base the value of property on the certified appraisal(s) that are obtained by the property owner and/or the court.

3) **Court Enforcement and Assignment of Appraisals**

The court shall order the condemner to pay the cost of appraisal borne by the property owner in determining the value of the property that is the subject of eminent domain.

4) **Relocation Expenses**

As part of the just compensation for property that is acquired by eminent domain by an airport authority, or a third party acting on behalf of an airport authority, the court shall award the property owner reasonable compensation to relocate their residence or business. This compensation will be in addition to the value of the property that is determined by the jury. The relocation of personal property, business property and inventory, or other property shall be comprehensive to include all improvements that are on or affixed to the property and to eliminate financial harm to the property owner.

The court shall order the property owner to obtain 3 competitive bids on relocation services and order the condemner to pay for the cost of estimating, if applicable. The court shall award the relocation service based on the reasonableness of the bid and the suitability of the relocation contractor for the relocation service.

5) **Loss of Work**

As part of the compensation, the property owner may petition the court for compensation due to loss of work or loss of profit in the case of a business relocation that is related to a property acquisition by eminent domain by an airport authority, or a third party acting on behalf of an airport authority. The determination of damages made by the court shall be based on a preponderance of the evidence standard. The property owner may present the court with testimony or affidavit as part of the petition for compensation due to loss of work or loss of business profit.

6) **Legal Fees**

As part of the compensation, reasonable legal fees borne by the property owner that are the subject of an eminent domain proceeding by an airport authority, or a third party acting on behalf of an airport authority, shall be taxed to the condemner if 1) the property cannot be acquired by the airport authority by eminent domain or 2) if the condemner abandons the taking.

7) **Other Just Compensation**

The court may award the property owner compensation, to be paid by the condemner, in addition to the compensation specified under the provisions of the act if a determination is made by the court to compensate the owner for financial damage that is borne by the property owner, not specified by the act.

8) **Mortgage Rates and Interest Rates**

In some cases, the property owner may be damaged by having to pay a higher interest rate on a home mortgage or business loan on a new property purchase when they relocate after eminent domain is imposed on their current property location, residence, unimproved property, or business. To compensate for this financial damage, the court shall instruct the jury to consider evidence presented to the court by the property owner. The property owner shall have the right to present a **financial damage analysis calculation** to the court for consideration. Any costs incurred by the property owner in obtaining a financial damage analysis calculation from lending institutions or other financial experts shall be paid by the condemner as ordered by the court.

9) **Final Order of Acquisition by the Court**

A final order of acquisition by the court shall not be made until the condemner has satisfied all the costs of damage required by the act.

SECTION 3: That upon approval and signing of this resolution, a copy be transmitted by the Jefferson County Clerk to the State Representatives and State Senator that represent Jefferson County, Tennessee.

Adopted and approved on __November 16th_, 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

JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS

RESOLUTION # 2026-60

A RESOLUTION RECOMMENDING THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE ENACT LEGISLATION TO ENABLE CITIZENS TO RECALL CERTAIN LOCAL ELECTED OFFICIALS

Sponsor: Jim Snodgrass

Co-Sponsors: Anthony AJ Walker, Marcus Reed, Ronny Coleman, Craig Knierim, Robert Bruner, Sammy Solomon, Mike Parker, Jim Lance, Aaron Loy, Jeff Underwood, Brett Kilgore, W.D. Henry, Taylor Reed

WHEREAS, election recall of local elected officials serves as a means of holding elected officials accountable; and

WHEREAS, current Tennessee law limits the voters from recalling local elected officials and holding them responsible for their actions, or inactions, while in office; and

WHEREAS, citizens deserve to have a means of recalling local elected officials that fail to properly represent the values of the electorate, violate the public trust, or fail to uphold the duties of their office.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Jefferson County Tennessee, meeting on this 16th day of November 2026, as follows:

SECTION 1: That the General Assembly of the State of Tennessee is urged to enact legislation for the purpose of empowering citizens of the state of Tennessee to recall certain local elected officials from office.

SECTION 2: A copy of proposed legislation from the 114th General Assembly (HB1448/SB1466) is affixed to this resolution as **Exhibit A**, provided as a preferred template for future proposed recall legislation.

SECTION 3: That any legislation enacted by the General Assembly of the State of Tennessee pursuant to the recommendations made in this resolution be permissive in nature.

SECTION 4: That upon approval and signing of this resolution, a copy be transmitted by the Jefferson County Clerk to the State Representatives and State Senator that represent Jefferson County, Tennessee and to the **Tennessee State Association of County Clerks** with a cover letter requesting that a copy of this resolution be transmitted to other county legislative bodies in Tennessee for consideration.

Adopted and approved on __November 16th__, 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

Exhibit A – Proposed Recall Bill from the 2026 Legislative Session Provided as a Template

SENATE BILL 1466
By Taylor

HOUSE BILL 1448

By Harris

AN ACT to amend Tennessee Code Annotated, Title 2; Title 8, Chapter 47 and Title 49, Chapter 2, relative to recall of local elected officials.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 49-2-213, is amended by deleting the section.

SECTION 2. Tennessee Code Annotated, Title 8, Chapter 47, is amended by adding the following as a new part:

8-47-201. Part definitions.

As used in this part, "local official" means an elected member of a local legislative body, mayor, sheriff, trustee, register, clerk, assessor of property, or member of a school board.

8-47-202. Recall of local officials.

A local official may be removed from office by the registered voters of the jurisdiction from which the local official was elected.

8-47-203. Recall process.

(a) A person who resides within the geographic boundaries of the jurisdiction of which a local official is sought to be removed and who cast a vote in the last regular election, may file a petition with the county election commission that demands the recall of the elected local official. The petition must be signed by registered voters who reside within the geographic boundaries of the jurisdiction of which the local official is sought to be removed equal in number to at least sixty-six percent (66%) of the total vote cast for the office in the last regular election. Each person signing the petition must sign the

person's name, provide the date of signing, and provide the signer's place of residence by street and number or by other customary designation.

(b) The petition must contain a general statement of the grounds upon which the removal is sought.

(c) At submission, the petition must include a sworn affidavit by the petition circulator stating the number of petition signers, that each petition signature is the genuine signature of the person whose name it purports to be, that the signatures were received within ninety (90) days of the start of the petition, and that the petition circulator voted in favor of the local official sought to be removed in that local official's last regular election.

(d) Within fifteen (15) days of receipt of the petition, the county election commission shall determine the sufficiency of the petition signatures. The county election commission shall attach a certificate to the petition with the results. If the county election commission determines the petition signatures are:

(1) Sufficient, then within fifteen (15) days of such determination, the county election commission shall give notice of the filed petition by publication in a newspaper of general circulation and shall provide the grounds upon which removal of a local official is sought; or

(2) Insufficient, then the person who filed the petition may amend the petition within fifteen (15) days from the date of the certificate and file the amended petition with the county election commission. Within thirty (30) days of receipt of an amended petition, the county election commission shall make a sufficiency determination. If the amended petition is still deemed insufficient or if no amended petition is filed, then the county election commission shall attach a certificate to the petition and return the petition to the person who filed the

petition. If an amended petition is deemed sufficient, then the county election commission shall provide notice as required by subdivision (d)(1).

(e) A separate petition must be filed for each local official sought to be removed.

8-47-204. Recall election.

(a) A county election commission shall call an election on the question of whether to recall a local official if the county election commission determines that a petition is sufficient in accordance with § 8-47-203(d).

(b) The question must only be posed to voters who are represented by the local official sought to be removed.

(c) The question on the ballot must ask whether the local official should be recalled, and the voter must be provided the option to vote "for recall" or "against recall."

(d) If a majority of those voting vote "for recall," then the person named is removed from office and the office is declared vacant. A vacancy cannot be filled by renaming the removed person to the office and the vacancy must be filled in accordance with the applicable law for the office.

(e) No election for the purpose of recall shall be held within a period beginning ninety (90) days before and ending ninety (90) days after a regular election.

SECTION 3. The headings in this act are for reference purposes only and do not constitute a part of the law enacted by this act. However, the code commission is requested to include the headings in any compilation or publication containing this act.

SECTION 4. This act takes effect upon becoming a law, the public welfare requiring it.

JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS

RESOLUTION # 2026-62

A RESOLUTION DECLARING AS SURPLUS AND TO AUTHORIZE THE DANDRIDGE MEMORIAL LIBRARY OF JEFFERSON COUNTY TO SURPLUS AND DISPOSE OF SAID EQUIPMENT

WHEREAS, the Dandridge Memorial Library of Jefferson County desires to declare as surplus and dispose of 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 disposed of in accordance to state law.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Jefferson County, Tennessee meeting in regular session on the 16th day of November, 2026 as follows:

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

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

Adopted and approved on __November 16th__, 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

Exhibit A

Jefferson City Public Library
108 City Center Drive
Jefferson City, TN 37760
865-475-9094
jcpl@jcpls.org

Dandridge Memorial Public Library
1235 Circle Drive
Dandridge, TN 37725
865-397-9758
danmemlibrary@gmail.com

JEFFERSON COUNTY
PUBLIC LIBRARY SYSTEM

White Pine Public Library
1708 E. Main Street
White Pine, TN 37890
865-674-6313
director@wppl.net

Parrott-Wood Memorial Library
3133 W. Old A.J. Highway
Strawberry Plains, TN 37871
865-933-1311
dphillips@jcpls.org

September 4, 2026

To Whom It May Concern:

Dandridge Memorial Library would like permission to declare four items as surplus. All four are dvd storage cabinets that are no longer in use and are not needed by any of the other county libraries.

Sincerely,

Bethany Jones

Bethany Jones

Dandridge Memorial Library

1235 Circle Drive
Dandridge, TN 37725
865-397-9758

Surplus List Request

Disposal

Quantity	Manufacturer	Device Type	Model	Serial Number	Purchase Date	Reason
4	Vaultz	Locking CD File Cabinet	IDEVZ01096CT	none	2014-2022	No longer in use

JEFFERSON COUNTY, TENNESSEE
RESOLUTION 2026-64

A RESOLUTION TO ESTABLISH THE STRATEGIC INFRASTRUCTURE AND LONG-RANGE PLANNING COMMITTEE AS A STANDING COMMITTEE OF THE JEFFERSON COUNTY COMMISSION

WHEREAS, the Jefferson County Commission previously established a Long-Range Planning Committee through Resolution 2007-46 to address matters concerning the County's long-term planning and development; and

WHEREAS, strategic planning and coordination among county government, municipalities, utility providers, and other public and private partners are essential to identifying current needs, addressing existing deficiencies, and preparing for future growth and development; and

WHEREAS, the County Commission desires to reestablish the Long-Range Planning Committee with expanded responsibilities to include strategic infrastructure planning, coordination, and recommendations concerning both existing and future infrastructure needs throughout Jefferson County;

NOW, BE IT RESOLVED by the Jefferson County Commission, meeting in regular session on the _____ day of _____, 20_____, that the Strategic Infrastructure and Long-Range Planning Committee is hereby reestablished as a permanent standing committee of Jefferson County, Tennessee, with expanded responsibilities and subject to the following provisions:

SECTION 1. Purpose And Responsibilities

The purpose of the Strategic Infrastructure and Long-Range Planning Committee shall be to study, evaluate, coordinate, and make recommendations concerning the long-term growth, development, and infrastructure needs of Jefferson County. The committee shall consider matters relating to countywide planning, land use, zoning, community development, transportation, roads, traffic management, water and wastewater utilities, electric utilities, broadband and fiber infrastructure, and other public infrastructure and services.

The committee shall work toward identifying existing deficiencies, evaluating future needs, anticipating the effects of population growth and development, and promoting coordinated planning among county government, municipalities, utility providers, and other relevant organizations. The committee may work with the Jefferson County Regional Planning Commission and other appropriate entities to support coordinated countywide planning and infrastructure development.

The committee shall serve in an advisory capacity and may develop recommendations and present to the County Commission for consideration. Nothing in this resolution shall supersede or diminish the statutory authority or responsibilities of the Jefferson County Regional Planning Commission, Board of Zoning Appeals, or other legally established boards and agencies.

SECTION 2. Membership And Appointments

The committee shall consist of five (5) voting members, all of whom shall be Jefferson County Commissioners. Members shall be nominated by the County Mayor and confirmed by a majority vote of the County Commission.

The County Mayor shall serve as an ex-officio, non-voting member of the committee during his term of office.

SECTION 3. Terms Of Service

County Commissioner members shall serve one (1) year terms beginning September 1 and ending August 31 of the following year. The initial appointment period shall begin September 1, 2026, and end August 31, 2027.

Members may be reappointed for consecutive terms without limitation, provided they are nominated by the County Mayor and confirmed by County Commission.

Any vacancy occurring before the expiration of a member's term shall be filled through nomination by the County Mayor and confirmation by County Commission. The appointed member shall serve the remainder of the unexpired term.

There shall be no additional compensation for service on this committee.

SECTION 4. County Mayor's Role

The County Mayor shall serve as the liaison between the committee and other county departments, municipalities, utility providers, state agencies, and other relevant organizations. The Mayor shall coordinate and facilitate the participation of appropriate organizations and representatives as needed to provide information, assist with planning, and participate in committee discussions.

The Mayor's role as liaison shall not grant any additional voting authority, decision-making authority, or powers beyond those provided by law or otherwise held by the office of County Mayor.

SECTION 5. Advisory Authority

The committee shall serve in an advisory capacity only and shall have no authority to take official action, make binding decisions, establish County policy, authorize expenditures, or otherwise act on behalf of Jefferson County.

The committee may discuss planning and infrastructure matters, evaluate needs, develop recommendations, and present its findings and recommendations to the full County Commission for consideration and any necessary action.

SECTION 6. Participation Of Outside Organizations

The committee or County Mayor may invite representatives of county departments, municipalities, utility providers, state agencies, private utility companies, and other relevant organizations to participate in meetings as appropriate.

Such participants shall serve solely as informational or advisory participants and shall not be considered appointed members of the committee or possess voting authority.

SECTION 7. Rules And Procedures

The committee shall operate in accordance with the current Jefferson County Commission Rules of Procedure and all applicable state laws, including the Tennessee Open Meetings Act. All applicable requirements for meeting notices, public access, minutes, and reporting shall be followed.

The committee shall report its findings, recommendations, and activities to the County Commission in accordance with established committee procedures.

SECTION 8. 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:_____ Date: _____
Frank C. Herndon – County Clerk

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

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

Veto Override:

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

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

JEFFERSON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS

RESOLUTION # 2026-65

A RESOLUTION DECLARING THE INTENT OF JEFFERSON COUNTY, TENNESSEE TO REIMBURSE ITSELF FOR CERTAIN EXPENDITURES IN THE AGGREGATE PRINCIPAL AMOUNT OF NOT TO EXCEED TEN MILLION DOLLARS ($10,000,000) RELATING TO PROJECTS OF THE COUNTY WITH THE PROCEEDS OF BONDS OR OTHER DEBT OBLIGATIONS TO BE ISSUED BY JEFFERSON COUNTY, TENNESSEE

WHEREAS, counties in the State of Tennessee are authorized to finance certain public works projects by the issuance of bonds, notes, or other obligations; and

WHEREAS, it is the intention of the Board of Commissioners (the "Governing Body") of Jefferson County, Tennessee (the "County") to provide for the cost of (i) the construction, renovation, improvements, extension and equipping of public buildings and facilities, including but not limited to the County's landfill; and (ii) the payment of legal, fiscal, administrative, architectural and engineering costs incident thereto; and

WHEREAS, it is anticipated that it will be necessary to make expenditures in payment of said costs prior to the issuance of said bonds or debt obligations; and

WHEREAS, the Governing Body wishes to state its intentions with respect to reimbursements for said expenditures in accordance with the requirements of the regulations applicable thereto promulgated by the United States Department of Treasury.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Jefferson County, Tennessee, as follows:

Section 1. It is reasonably expected that the County will reimburse itself for certain expenditures made by the County in connection with the activity hereinabove described, including legal, fiscal, administrative, architectural, and engineering costs incident to the foregoing. The County intends, upon receiving the necessary legislative approvals to do so, to reimburse all such expenditures by issuing its bonds or other debt obligations.

Section 2. The maximum principal amount of bonds or other debt obligations expected to be issued, upon receiving the necessary legislative approvals to do so, to finance the activities hereinabove described is $10,000,000.

Section 3. This resolution shall be placed in the minutes of the Governing Body and shall be made available for inspection by the general public at the office of the County Clerk.

Section 4. The County reasonably anticipates that it will be permitted to reimburse the original expenditures from the proceeds of bonds or other debt obligations.

Section 5. This resolution constitutes a declaration of official intent under Treas. Reg. §1.150-2.

Section 6. All resolutions or parts of resolutions in conflict herewith are hereby repealed, and this resolution shall be in immediate effect from and after its adoption.
Adopted and approved on __November 16th__, 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

LOBBYING AND CONSULTING SERVICES AGREEMENT

This Lobbying and Consulting Services Agreement (the "Agreement") is made on the 5th day of January, 2027 (the "Effective Date") by and between Jefferson County, Tennessee, (the "County"), and David Seal, (the "Lobbyist") whose principal place of business is 730 Sam Martin Road, Dandridge, Tennessee 37725.

WHEREAS, the Lobbyist is in the business of providing government relations and consulting services (the "Services"); and

WHEREAS, County desires to retain and engage Lobbyist to provide the Services as further described herein.

NOW, THEREFORE, in consideration of the promises and covenants contained herein, the parties hereby agree as follows:

1. SCOPE OF SERVICES

Lobbyist will perform the Services for the County as follows:

a. Lobby and advocate for : (i) passage of legislation that would require the State of Tennessee to share a portion of up to fifty percent (50%) of the Real Estate Transfer Tax (Recordation Tax) to the county where the tax is collected pursuant to Jefferson County Board of Commissioners Resolution 2026-58, requesting same (hereinafter referred to as the "Legislation"), and to lobby for local government and property interests as a secondary activity; (ii) passage of legislation and/ or appropriations to provide adequate funding for the Veterans, Disabled, and Elderly Tax Relief Program pursuant to Jefferson County Board of Commissioners Resolution 2026-57; (iii) property rights protection pursuant to Jefferson County Board of Commissioners Resolution 2026-35 relative to eminent domain and data centers; (iv) other property rights legislation; and (v) other Jefferson County interests pursuant to approved resolutions and proposed legislation during the 2027 legislative session.

b. Communicate, directly or indirectly, with Tennessee state government officials for the purpose of influencing action and passage of the Legislation.

c. Render County advice, information, and assistance from time to time as requested by the County during the term of this agreement in connection with the Legislation and local government and property interests.

2. TERM AND TERMINATION

The term of this Agreement shall commence on the Effective Date and shall terminate on June 30, 2027 or the last date of the 2027 session of the Tennessee General Assembly, whichever occurs last. The Effective date shall be January 5, 2026. **Either party may at any time terminate this Agreement for any reason or no reason by giving the**

other party thirty (30) days prior written notice of such party's intent to terminate this Agreement.

3. COMPENSATION

As compensation for the performance by Lobbyist of his obligations under this Agreement, County agrees to pay Lobbyist a total of twenty-five thousand dollars ($25,000.00). This is the only amount the County shall pay Lobbyist. This amount shall be paid by County as follows: $12,500.00 on January 25th, 2027, and $12,500 to be paid on April 19th, 2027.

4. COMPLIANCE WITH LAW

Lobbyist represents that he is registered as a Lobbyist with the Tennessee Bureau of Ethics and Campaign Finance Ethics Commission and has met all federal, state and local requirements to perform the services described herein. Lobbyist shall comply with the requirements of all U.S. federal, state, and local laws, rules and regulations governing the activities of Lobbyists and government relations representatives and consultants that are now, or may in the future, become applicable to the Lobbyist and the County, including, but not limited to the Tennessee Comprehensive Governmental Ethics Reform Act of 2006 (as amended), the Tennessee Ethics Commission Act of 2006 (as amended), and any and all rules, regulations, and orders of any governmental authority.

5. INDEPENDENT CONTRACTOR

It is understood that Lobbyist is an independent contractor. Nothing contained in this Agreement shall be construed as creating any agency, partnership, joint venture, or other form of joint enterprise, employment, or fiduciary relationship between Lobbyist and the County, and neither party shall have authority to contract for or bind the other party.

6. CONFIDENTIALITY

Lobbyist shall not, without County's consent, disclose to any unauthorized person confidential or proprietary or other information concerning County's business, financial or other affairs.

7. MODIFICATION

No modification, amendment or waiver of any of the provisions of this Agreement shall be effective unless made in writing specifically referring to this Agreement and approved by the Jefferson County, Tennessee Board of Commissioners and signed by each of the parties hereto.

8. ASSIGNMENT AND SUBCONTRACTING

This Agreement may not be assigned by either party without prior written consent of the other party. Lobbyist shall not subcontract with any other person or entity with respect to Lobbyist's obligations under this Agreement without the written Consent of the County.

9. GOVERNING LAW

This Agreement shall be interpreted and enforced in accordance with the laws of the State of Tennessee.

10. ENTIRE AGREEMENT

This instrument constitutes the entire agreement of the parties with respect to the subject matter hereof. No provision of this Agreement shall be construed as creating a contingency payment arrangement based upon the outcome of lobby activities or the success of Lobbyist.

11. INDEMNIFICATION AND INSURANCE

Each party shall remain responsible for its own acts and omissions. Lobbyist shall indemnify, defend, and hold harmless the County and its officials, employees, members and agents against all liability or loss sustained in connection with, and against all claims or actions based upon or arising out of, any negligent acts or omissions of Lobbyist in the performance or non-performance of this Agreement, or based upon any violation of any statute or ordinance, and the defense of any such claims or actions.

Lobbyist shall maintain a policy of automobile liability insurance and shall further maintain any and all additional insurance coverages to cover Lobbyist's activities, actions, and omission which might relate to this Agreement or which are required by any U.S., federal, state, or local governmental bodies, agencies or entities.

12. NO THIRD-PARTY BENEFICIARIES

This Agreement benefits solely the parties to this Agreement and their respective permitted successors and assigns and nothing in this Agreement, express or implied, confers on any other person any legal or equitable right, benefit or remedy of any nature whatsoever under or by reason of this Agreement.

13. SEVERABILITY

The provisions of this Agreement are severable, and, in the event that any provisions are determined to be invalid or unenforceable under any controlling body of law, such invalidity or unenforceability shall not in any way affect the validity or enforceability of the remaining provisions.

14. HEADINGS, GENDER, AND PRONOUNS

The headings in this agreement are for convenience only and do not constitute terms of this agreement. The words “Jefferson County,” the “County, “David Seal,” and “Lobbyist” and pronouns referring thereto shall be construed to be singular or plural, masculine, neuter or feminine, as the facts warrant.

15. REQUIRED APPROVALS.

The County is not bound by this Agreement until it is signed by the parties and approved by the appropriate officials in accordance with Tennessee laws and regulations.

16. SUBJECT TO FUNDS AVAILABILITY.

In the event no funds are appropriated by County for the services described in this Agreement, then the contract shall terminate upon the expenditure of previously appropriated funds or the end of the current fiscal year, whichever occurs first, with no further obligations owed to or by either party.

17. CONFLICTS OF INTEREST AND NON-COLLUSION.

The Lobbyist warrants that no part of the total Agreement amount shall be paid directly or indirectly to an employee or official of the County as compensation, wages, or gifts in exchange for acting as an officer, agent, employee, consultant in connection with any work contemplated or performed relative to this Agreement.

18. TAXES.

Lobbyist is solely liable and responsible for any taxes of any kind or character associated with or which arise as a result of the payment of the amount described in this agreement to Lobbyist. Lobbyist is solely liable and responsible for any FICA, Medicare, or Social Security, or other withholdings or liabilities associated with or which arise as a result of the payment of the amount described in this agreement to Lobbyist.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be duly executed on the day and year above written.

Jefferson County, Tennessee:

By: _____
Randy Bales, Mayor of Jefferson County, Tennessee

By: _____
_____, Jefferson County Finance Director

Lobbyist:

By:_____
David Seal

_____ ID#62- _____

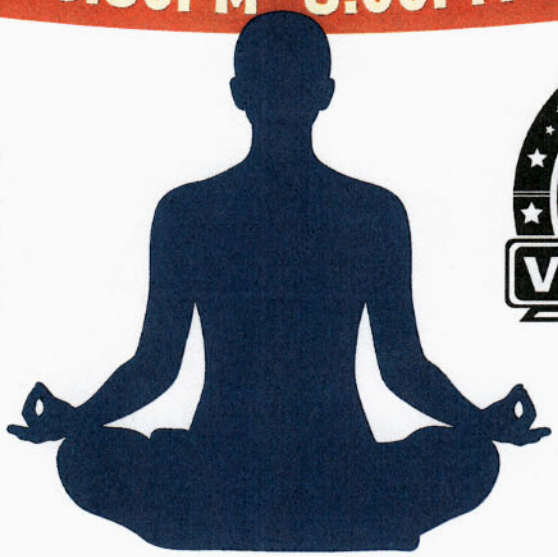
WESTCARE TENNESSEE INC.

FINDING BALANCE

EVERY TUESDAY STARTING:

NOVEMBER 17TH, 2026
6:30PM - 8:00PM

WESTCARE TENNESSEE



VETERAN SUPPORT TEAM

Yoga For Vets

MAT PROVIDED

PARTNERSHIP WITH VETERAN SERVICE OFFICERS

207 W Main St, Dandridge, TN 37725

For More Information Contact Us @ 865-398-8320