

**LOUDON COUNTY COMMISSION
REGULAR MEETING
June 7, 2021**

Item #	Item	Resolution/Exhibit #
1	Public Hearing – 1280 & 1500 Davis Ferry Road	-----
	Public Hearing – A2 to M1 Industrial District @ Hwy 411 / 3 rd Legislative District	-----
	Public Hearing – Old Muddy Creed Road (Closing Portion)	-----
2	Opening of Meeting	-----
3	Roll Call	-----
4	Agenda Adoption – June 7, 2021	-----
5	Approval of May 3 rd , 2021 Commission Meeting Minutes	-----
6	General Public Comments	-----
7	Re-Zoning – 1280 & 1500 Davis Ferry Road	Resolution 060721-A
8	Re-Zoning A2 to M1 Industrial District @ Hwy 411 / 3 rd Legislative District	Resolution 060721-B
9	Closing Old Muddy Creek Road	Resolution 060721-C
10	Planning Commission Meeting Date Change	-----
11	Boards & Committees – TASS Board / James Brooks	Resolution 060721-D
12	Delinquent Lots – Tellico Village / Tax Sale	Exhibit 060721-E
13	County Public Records Change	-----
14	TCSA Legislative Conference Update	Exhibit 060721-F
15	Resolution - Cash Flow School Federal Projects Fund	Resolution 060721-H
16	Resolution – Reimburse General Purpose School Fund \$ 160,000 / Transfer to Federal Projects Fund	Resolution 060721-I
17	Budget Amendment – Local Revenue Budgets Related to MOE in General Purpose School Fund 141	Exhibit 060721-J
18	Budget Amendment – County General Fund 101	Exhibit 060721-G
	Budget Amendment – Public Libraries Fund 115	Exhibit 060721-K
	Budget Amendment – Recycling Centers Fund 116	Exhibit 060721-L
	Budget Amendment – Highway Department Fund 131	Exhibit 060721-M
	Budget Amendment – General Purpose School Fund 141	Exhibit 060721-N
	Budget Amendment – School Federal Projects Fund 142	Exhibit 060721-O
	Budget Amendment – Highway Capital Projects Fund 176	Exhibit 060721-P
19	Monthly Reports – Summary Financial Statement May 2021 & Budget Meeting Minutes April 19, 2021	Exhibit 060721-Q
20	Bonds & Notaries	Exhibit 060721-R
21	Adjournment	

LOUDON COUNTY COMMISSION
LOUDON COUNTY, TENNESSEE
Monday, June 7, 2021
Courthouse Annex Building
6 P.M.

REGULAR COMMISSION MINUTES

- (1) Public Hearing
- A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE APPROXIMATELY 3.2 ACRES FROM C-1, RURAL CENTER DISTRICT TO A-2, RURAL RESIDENTIAL DISTRICT, LOUDON COUNTY TAX MAP 050, PARCELS 185.01 AND 185.02 LOCATED AT 1280 AND 1500 DAVIS FERRY RD., LOUDON COUNTY, TN, SITUATED IN THE 1st LEGISLATIVE DISTRICT
- A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE A 5.0 ACRE PORTION FROM A-2, RURAL RESIDENTIAL DISTRICT TO M-1 GENERAL INDUSTRIAL DISTRICT, HWY 411, TAX MAP 084, PARCELS 044.00, SITUATED IN THE 3rd LEGISLATIVE DISTRICT
- RESOLUTION ADOPTED BY THE LOUDON COUNTY COMMISSION CLOSING A PORTION OF RIGHT-OF-WAY, AT OLD MUDDY CREEK ROAD, LOCATED ON LOUDON COUNTY TAX MAP 016, PARCEL 152.00
- (2) Opening of Meeting
- BE IT REMEMBERED that the Board of Commission of Loudon County convened in regular session in Loudon, Tennessee on the 7th day of June, 2021.
- Commission Co-Chair Kelly Brewster** called the meeting to order at 6:01 pm.
- Commissioner Whitfield** opened the County Commission Meeting by leading the Pledge of Allegiance to the Flag of the United States of America, and then gave the invocation.
- (3) Roll Call
- Upon Roll Call, the following commissioners were present: **Kelly Brewster, David Meers, Julia Hurley, Matthew Tinker, Bill Satterfield, Gary Whitfield, Harold Duff, Van Shaver** (8)
- The following commissioners were absent: **Henry Cullen and Adam Waller** (2)
- Also present, was the **Honorable Mayor Buddy Bradshaw, Director of Accounts and Budgets, Tracy Blair and Chief Deputy Clerk, Tammie Wampler.**
- (4) Agenda Adoption
- Commission Co-Chair Brewster** requested that the June 7th, 2021 agenda be adopted. **Commissioner Shaver** made a motion to adopt the agenda with one adjustment to move up item # 9 to be item 6D and discussed earlier in the meeting. **Commissioner Satterfield** seconded the motion.
- Upon Voice Vote, the motion PASSED unanimously.
- (5) Minutes Approved
- Commission Co-Chair Brewster** requested that the May 3rd, 2021 minutes be accepted. **Commissioner Shaver** made a request for two corrections to be made to the minutes. (Page 2/ Item 8 **Commissioner Shaver** made the motion to accept **Pat Hunter** to the Solid Waste Committee and **Commissioner Duff** seconded the motion. Page 3/ Item 11 The minutes should reflect that the motion passed 9/1) **Commissioner Shaver** then gave the motion to accept the minutes as amended. **Commissioner Whitfield** seconded the motion.
- Upon Voice Vote, the motion PASSED unanimously.
- (6) General Public Comments
- Commission Chairman Cullen** opened the floor for the General Public Comments. The following spoke:
- 1) **Rich Anklin** –Solid Waste Board & MOE (Maintenance of Effort)
 - 2) **Pat Hunter** – Planning Committee Update

(7) Re-Zoning
1280 & 1500
Davis Ferry
Road

Commission Co-Chair Brewster called back to the **floor Loudon County Planning and Codes Director – Jim Jenkins** regarding the zoning request that was read at the public hearing at the beginning of the meeting. **Commissioner Satterfield** made a motion to forgo the reading of the rezoning resolutions that were previously read during the Public Hearing at the beginning of the meeting. **Commissioner Whitfield** seconded the motion.

Upon Voice Vote, the motion PASSED unanimously.

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE APPROXIMATELY 3.2 ACRES FROM C-1, RURAL CENTER DISTRICT TO A-2, RURAL RESIDENTIAL DISTRICT, LOUDON COUNTY TAX MAP 050, PARCELS 185.01 AND 185.02 LOCATED AT 1280 AND 1500 DAVIS FERRY RD., LOUDON COUNTY, TN, SITUATED IN THE 1st LEGISLATIVE DISTRICT

Commissioner Meers made a motion to accept the zoning resolution. **Commissioner Shaver** seconded the motion.

Upon Voice Vote, the motion PASSED unanimously. RESOLUTION 060721-A

(8) Re-Zoning
Hwy 411 /
A-2 to M-1
Industrial
District

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE A 5.0 ACRE PORTION FROM A-2, RURAL RESIDENTIAL DISTRICT TO M-1 GENERAL INDUSTRIAL DISTRICT, HWY 411, TAX MAP 084, PARCELS 044.00, SITUATED IN THE 3rd LEGISLATIVE DISTRICT

Commissioner Satterfield made a motion to **DENY** the zoning resolution. **Commissioner Whitfield** seconded the motion.

Upon Voice Vote, the motion PASSED unanimously to **DENY** the zoning resolution. RESOLUTION 060721-B

(9) Closing Old
Muddy Creek
Road

RESOLUTION ADOPTED BY THE LOUDON COUNTY COMMISSION CLOSING A PORTION OF RIGHT-OF-WAY, AT OLD MUDDY CREEK ROAD, LOCATED ON LOUDON COUNTY TAX MAP 016, PARCEL 152.00

Commissioner Shaver made a motion to accept the zoning resolution. **Commissioner Meers** seconded the motion.

Upon Voice Vote, the motion PASSED unanimously. RESOLUTION 060721-C

(10) Planning
Commission
Meeting Date
Change

Commissioner Shaver stated that the Planning Commission discussed moving their meeting to the 2nd Tuesday of the month. The logic behind this is so that folks needing re-zoning would be presented to County Commission quicker. Currently the Planning Commission Meeting is scheduled the night following the County Commission Workshop Meetings. This makes the re-zoning resolutions go to the next workshop and then be presented at the following Commission Meeting.

Commissioner Shaver made a motion to accept the Planning Commission's request to move their meeting date to the 2nd Tuesday contingent on the agreement being reached with the Solid Waste Commission since their meeting is also on the 2nd Tuesday. **Commissioner Whitfield** seconded the motion.

Commission Co-Chair Brewster called for a roll call vote.

The following commissioners voted AYE:

Shaver, Meers Hurley, Tinker, Satterfield, Whitfield, Duff (7)

The following commissioner voted NAY: (0)

The following commissioner ABSTAINED: **Brewster**

Commissioner Brewster stated that since she is Chairman for the Solid Waste Commission that she wants to present this to her board.

The motion PASSED. (7/1 - Abstain)

- (11) Boards &
Committee /
TASS /
James
Brooks

Mayor Bradshaw presented to commission the Boards and Committee re-appointment of **James Brooks** to a 3-year term for the board with the TASS (Tellico Area Service System).

Commissioner Satterfield made a motion to accept the re-appointment and **Commissioner Shaver** seconded the motion.

Upon Voice Vote, the motion passed unanimously. RESOLUTION 060721-D

- (12) Delinquent
Lots -Tellico
Village /Tax
Sale

Commissioner Shaver presented to commission the abandoned lots in Tellico Village going to the tax sale in October. Commissioner Shaver stated that this is the same type of sale we had two years ago per **Attorney Joe Ford**. **Commissioner Shaver** made a motion to approve the lawyers request to approve the lots going to the tax sale in October. **Commissioner Meers** seconded the motion.

Upon Voice Vote, the motion passed unanimously. EXHIBIT 060721-E

- (13) County
Public
Records
Change

Commission Co-Chair Brewster requested that commission look at the County Public Records Policy. She requested that the policy reflect that the records be housed in a government facility. She asked that **Mayor Bradshaw** look into this policy further. Suggestion was that it could be changed to state something to the effect of "prohibition of storing official county documents / records off site." Mayor Bradshaw said he would have **Attorney Bob Bowman** to look into this and present back to commission at the next workshop.

- (14) TCSA
Legislative
Conference
Update

Commissioner Duff gave a report for the TCSA Legislative Conference (Tennessee County Service Association) update that he and **Mayor Bradshaw** had just attended. This was a wrap up for the state legislature to give an overview of the items that had been taken care over this year. **Commissioner Duff** stated that the legislature had adjourned for the year. **Commissioner Duff** ask **Mayor Bradshaw** if he had any comments to share on this conference. **Mayor Bradshaw** said that hot topics were the Census and the American Rescue Act. **Commissioner Duff** requested that each commissioner review the items that were in their packets presented to them at the meeting. EXHIBIT 060721-F

- (15) Resolution/
Cash Flow –
School
Federal
Projects
Fund 142

Director of Accounts and Budgets Tracy Blair presented to commission the recommendation to approve Resolutions related to cash flow in School Federal Projects Fund 142:

- 1) Resolution to transfer funds from General Purpose School Fund to School Federal Projects Fund for fiscal year ending June 30, 2021.

Commissioner Shaver made a motion to approve the resolution and **Commissioner Meers** seconded the motion.

Commission Co-Chair Brewster called for a Roll Call Vote.

The following commissioners voted AYE:

Whitfield, Duff, Shaver, Brewster, Meers, Hurley, Tinker, Satterfield (8)

Note: Before giving his vote, **Commissioner Tinker** gave his Conflict of Interest Statement.

The motion PASSED unanimously. RESOLUTION 060721-H

- (16) Resolution /
Reimburse
General
Purpose
School Fund
\$ 160,000/
Transfer to
Federal
Projects
Fund

- 2) Resolution to Reimburse General Purpose School Fund for \$ 160,000 transfer to Federal Projects Fund for Fiscal Year Ending June 30, 2021

Commissioner Shaver made a motion to accept the resolution and **Commissioner Whitfield** seconded the motion.

Commission Co-Chair Brewster called for a Roll Call Vote.

The following commissioners voted AYE:

Duff, Shaver, Brewster, Meers, Hurley, Tinker, Satterfield, Whitfield (8)

Note: Before giving his vote, **Commissioner Tinker** gave his Conflict of Interest Statement.

The motion PASSED unanimously. RESOLUTION 060721-I

(17) Budget
Amendment
– Local
Revenue
Budgets
Related to
MOE in
General
Purpose
School Fund
141

Director of Accounts and Budgets Tracy Blair made the recommendation to amend local revenue budgets related to MOE in General Purpose School Fund 141, thereby increasing MOE by \$ 746,100.

Commissioner Shaver made a motion to accept the resolution and **Commissioner Meers** seconded the motion.

Commission Co-Chair Brewster called for a Roll Call Vote.

The following commissioners voted AYE:

Brewster, Meers, Hurley, Tinker, Satterfield, Whitfield, Duff, Shaver (8)

Note: Before giving his vote, **Commissioner Tinker** gave his Conflict of Interest Statement.

The motion PASSED unanimously. EXHIBIT 060721-J

(18) Budget
Amendment
/Funds
101,115,116,
131,141,142,
176

Director of Accounts and Budgets Tracy Blair presented to commission the recommendation to approve amendments in the following funds:

1. County General Fund 101 EXHIBIT 060721-G
2. Public Libraries Fund 115 EXHIBIT 060721-K
3. Recycling Centers Fund 116 EXHIBIT 060721-L
4. Highway Department Fund 131 EXHIBIT 060721-M
5. General Purpose School Fund 141 EXHIBIT 060721-N
6. School Federal Projects Fund 142 EXHIBIT 060721-O
7. Highway Capital Projects Fund 176 EXHIBIT 060721-P

Commissioner Shaver made a motion to accept the amendments and **Commissioner Whitfield** seconded the motion.

Commission Co-Chair Brewster called for a Roll Call Vote.

The following commissioners voted AYE:

Duff, Shaver, Brewster, Meers, Hurley, Tinker, Satterfield, Whitfield (8)

Note: Before giving his vote, **Commissioner Tinker** gave his Conflict of Interest Statement.

The motion PASSED unanimously.

(19) Monthly
Reports

Director of Accounts and Budgets Tracy Blair requested that the record reflect that prior to the meeting that the Summary Financial Statement for May was handed out as well as the April 19, 2021 Budget Meeting Minutes. The report on Debt Obligation for Debt Refunding was passed out as well prior to the meeting. EXHIBIT 060721-Q

(20) Bonds &
Notaries

Commissioner David Meers made a motion to approve the following notaries **Commissioner Brewster** seconded the motion.

B. Kay Arp, Karen D. Burnett, Cris M Carter, James E. Cogdill, Debbie Jean Daub, Janice G. Kelly, Kala G. Malone, Wendy Ann Perestam, Nicole S. Rogers, Robert E. Scheffer, Jamie Stafford, Laura H. Standridge, Zachary Ryan Taylor, Joseph Wallace

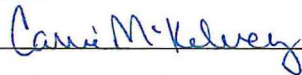
Upon on Voice Vote, the motion PASSED unanimously. EXHIBIT 060721-R

- (21) Adjournment There being no further business, a motion being duly made by **Commissioner Shaver** and seconded by **Commissioner Satterfield**, the June 7th, 2021 County Commission Meeting stand adjourned at 7:00 pm.



Loudon County Commission Chairman

Attest:



Loudon County Clerk

Loudon County Mayor

Loudon County Commission

RE-ZONE

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE APPROXIMATELY 3.2 ACRES FROM C-1, RURAL CENTER DISTRICT TO A-2, RURAL RESIDENTIAL DISTRICT, LOUDON COUNTY TAX MAP 050, PARCELS 185.01 AND 185.02 LOCATED AT 1280 AND 1500 DAVIS FERRY RD., LOUDON COUNTY, TN, SITUATED IN THE 1st LEGISLATIVE DISTRICT

Loudon County Commission
RESOLUTION 060721-A

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE APPROXIMATELY 3.2 ACRES FROM C-1, RURAL CENTER DISTRICT TO A-2, RURAL RESIDENTIAL DISTRICT, LOUDON COUNTY TAX MAP 050, PARCELS 185.01 AND 185.02 LOCATED AT 1280 AND 1500 DAVIS FERRY RD., LOUDON COUNTY, TN, SITUATED IN THE 1st LEGISLATIVE DISTRICT

WHEREAS, the Loudon County Commission, in accordance with Chapter Seven, §13-7-105 of the Tennessee Code Annotated, may from time to time, amend the number, shape, boundary, area or any regulation of or within any district or districts, or any other provision of any zoning resolution, and

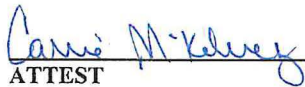
WHEREAS, the Regional Planning Commission has forwarded a recommendation regarding the amendment to the Zoning Map of Loudon County, Tennessee,

WHEREAS, a notice of public hearing and a description of the resolution appeared in the Loudon County newspaper, the News Herald on May 12, 2021 consistent with the provisions of Tennessee Code Annotated, §13-7-105, and

NOW, THEREFORE, BE IT RESOLVED by the Loudon County Commission that the Zoning Map of Loudon County, Tennessee be amended as follows:

Located at 1280 and 1500 Davis Ferry Rd., situated in the 1st Legislative District, referenced by Tax Map 050, Parcels 185.01 and 185.02 be rezoned from C-1, Rural Center District, to A-2, Rural Residential District as shown on the attached illustration; said illustration being part of this Resolution.

BE IT FINALLY RESOLVED, that this Resolution shall take effect immediately, the public welfare requiring it.


ATTEST


LOUDON COUNTY CHAIRMAN


APPROVED: LOUDON COUNTY MAYOR

DATE: 6-7-2021

The votes on the question of approval of this Resolution by the Planning Commission are as follows:

APPROVED: 11

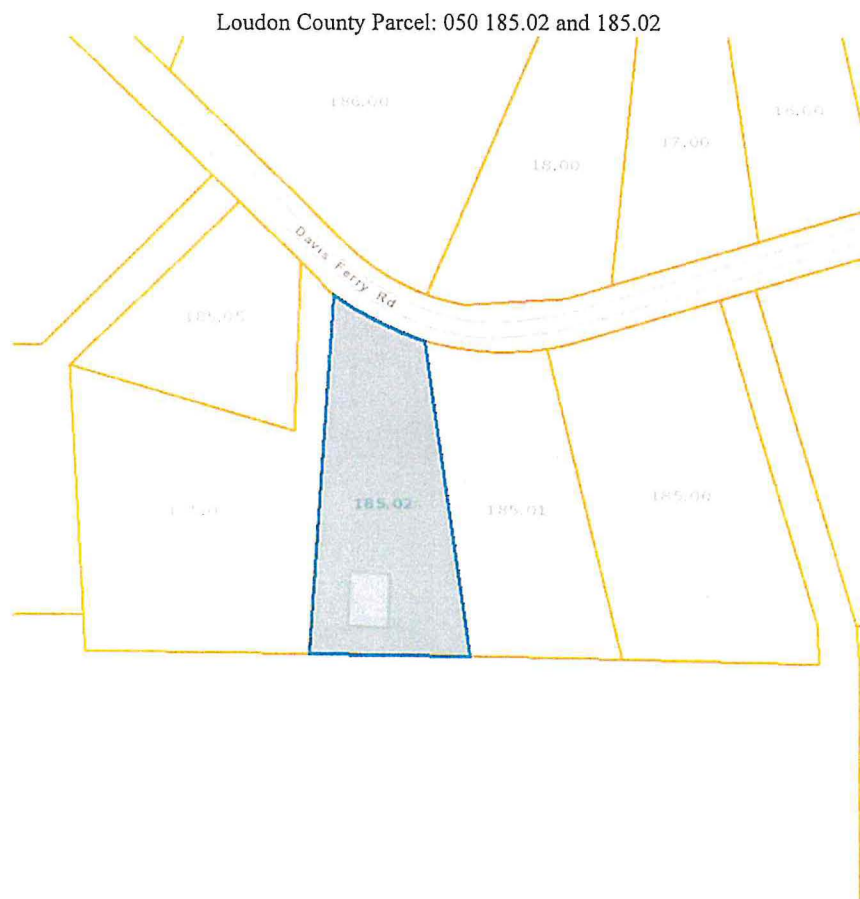
DISAPPROVED: 0


ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION
Dated: 5-13-2021

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE APPROXIMATELY 3.2 ACRES FROM C-1, RURAL CENTER DISTRICT TO A-2, RURAL RESIDENTIAL DISTRICT REFERENCED BY LOUDON COUNTY TAX MAP 050, PARCELS 185.01 AND 185.02, LOCATED AT 1280 AND 1500 DAVIS FERRY RD., LOUDON COUNTY, TN, SITUATED IN THE 1ST LEGISLATIVE DISTRICT



County: Loudon
Owner: CORNELL RICHARD S ETUX
Address: DAVIS FERRY RD 1280
Parcel Number: 050 185.02
Deeded Acreage: 1.73
Calculated Acreage: 1.7

Loudon County Commission

RE-ZONE

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE A 5.0 ACRE PORTION FROM A-2, RURAL RESIDENTIAL DISTRICT TO M-1 GENERAL INDUSTRIAL DISTRICT, HWY 411, TAX MAP 084, PARCELS 044.00, SITUATED IN THE 3rd LEGISLATIVE DISTRICT

**Loudon County Commission
RESOLUTION 060721-B**

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE A 5.0 ACRE PORTION FROM A-2, RURAL RESIDENTIAL DISTRICT TO M-1 GENERAL INDUSTRIAL DISTRICT, HWY 411, TAX MAP 084, PARCELS 044.00, SITUATED IN THE 3rd LEGISLATIVE DISTRICT

WHEREAS, the Loudon County Commission, in accordance with Chapter 7, §13-7-105 of the Tennessee Code Annotated, may from time to time, amend the number, shape, area or any regulation of or within any district or districts, or any other provision of any zoning ordinance;

WHEREAS, the Regional Planning Commission has forwarded the amendment to the Zoning Map of Loudon County, Tennessee, regarding the amendment

WHEREAS, a notice of public hearing and a copy of the resolution appeared in the Loudon County newspaper, News Herald on May 5, 2021 and the resolution is of Tennessee Code Annotated, §13-7-105, and

NOW, THEREFORE, BE IT RESOLVED, that the Loudon County Commission that the Zoning Map of Loudon County, Tennessee

Located at 7431 Hwy. 411, in the 3rd Legislative District, referenced by Tax Map 084, Parcel 044.00, be rezoned a 5.0 acre portion from A-2, Rural Residential District to M-1, General Industrial District, being specifically shown on the attached illustrations.

BE IT FINALLY RESOLVED, that this Resolution shall take effect immediately, the public welfare requiring it.

ATTEST:

LOUDON COUNTY CHAIRMAN

DATE:

June 7, 2021

APPROVED: LOUDON COUNTY MAYOR

The votes on the question of approval of this Resolution by the Planning Commission are as follows:

APPROVED: 0

DISAPPROVED: 11

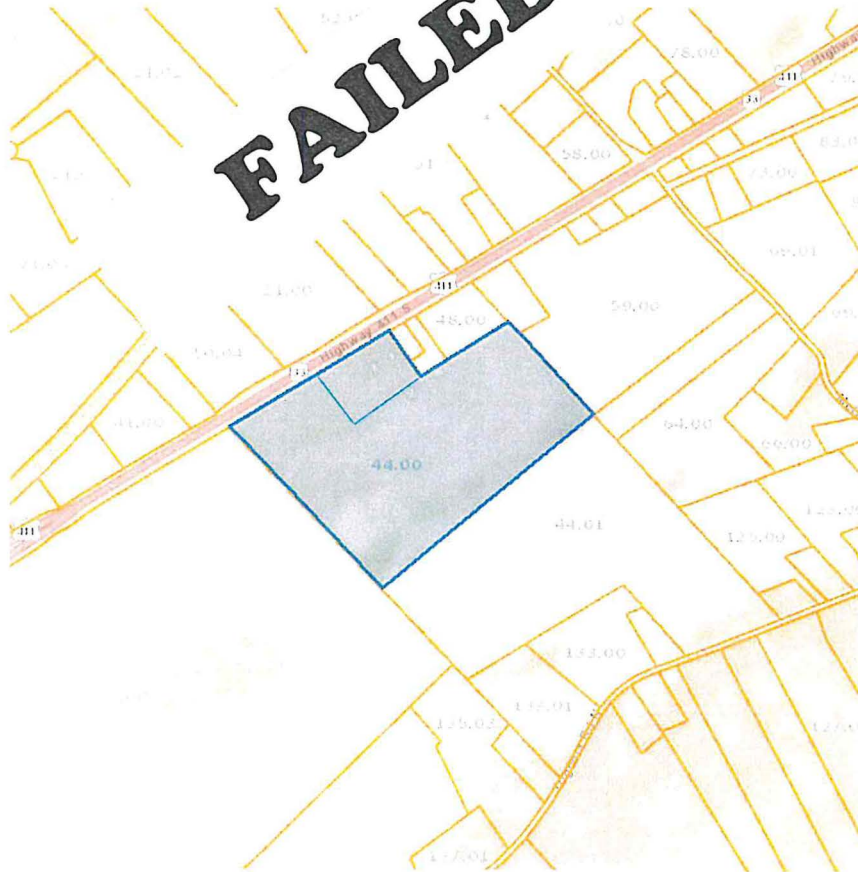
Penelope G. McLeew
ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION

Dated: 5-13 2021

FAILED

ILLUSTRATION ATTACHMENT

FAILED



Loudon County Commission

ABANDONMENT

RESOLUTION ADOPTED BY THE LOUDON COUNTY COMMISSION
CLOSING A PORTION OF RIGHT-OF-WAY, AT OLD MUDDY CREEK
ROAD, LOCATED ON LOUDON COUNTY TAX MAP 016, PARCEL 152.00

Loudon County Commission
RESOLUTION 060721-C

**RESOLUTION ADOPTED BY THE LOUDON COUNTY COMMISSION
CLOSING A PORTION OF RIGHT-OF-WAY, AT OLD MUDDY CREEK ROAD,
LOCATED ON LOUDON COUNTY TAX MAP 016, PARCEL 152.00.**

WHEREAS, the chief legislative body of the county has the authority, under Tennessee Code Annotated, to accept the dedication of roads, close existing roads, adopt standards for the acceptance of new roads and reopen previously closed or abandoned roads; and

WHEREAS, the Loudon County Regional Planning Commission has received for review a request from owner of property located at Old Muddy Creek Road, requesting the closure of a portion of that right-of-way, Map 016, Parcel 152.00; and

WHEREAS, applicant feels the described roadway has no present nor future public use, and desires that any county encumbrance caused by the presence of the right-of-way be removed; and

WHEREAS, identified affected property owners were notified and a public notice and description of the request appeared in the Loudon County News Herald on May 8, 2021 consistent with the provisions of Loudon County's procedure for closing a public road; and

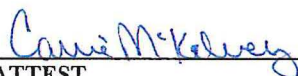
WHEREAS, the Loudon County Regional Planning Commission has reviewed this matter, including the recommendation of the County Road Superintendent, and based on its investigation has determined that the closure of said road will not adversely affect any property owners or the present or future function of the County's roadway system, and recommends the closure a portion of said road, described as follows:

A portion of Old Muddy Creek Road., located at Parcel 152.00, Tax Map 016, situated in the 6th Legislative District, being more specifically shown on the attached illustration, incorporated herein.

WHEREAS, the County Commission feels the closure of the roadway is not detrimental to the community or to the present or future function of the County roadway system;

NOW, THEREFORE, BE IT RESOLVED by the Loudon County Commission, in regular session assembled on this 7th day of June 2021 that the afore described section of the roadway is hereby closed, with any interest the County has in the roadway being hereby relinquished as provided by law.

BE IT FURTHER RESOLVED that this Resolution shall take effect immediately, the public welfare requiring it.


ATTEST


LOUDON COUNTY CHAIRMAN

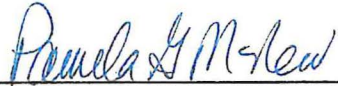

APPROVED: LOUDON COUNTY MAYOR

DATE: 6.7.2021

The votes on the question of approval of this Resolution by the Planning Commission are as follows:

APPROVED: 11

DISAPPROVED: 0



ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION

Dated: 5-13-2021

LOUDON COUNTY COMMISSION
ILLUSTRATION ATTACHMENT

A PORTION OF RIGHT-OF-WAY CLOSURE
BY LOUDON COUNTY TAX MAP 016, PARCELS 152.00 LOCATED AT OLD MUDDY CREEK
ROAD, LOUDON COUNTY, TN, SITUATED IN THE 6TH LEGISLATIVE DISTRICT

Loudon County – Parcel: 016 152.00



County: Loudon
Owner: JORDAN MICKEY HUGH ETUX
Address: MUDDY CREEK RD
Parcel Number: 016 152.00
Deeded Acreage: 3.53
Calculated Acreage: 3.53

Loudon County Commission

BOARDS & COMMITTEES

TASS Board of Directors - James Brooks

3-year term

Loudon County Commission
RESOLUTION 060721-D

**RESOLUTION APPROVING OR ACKNOWLEDGING BOARD
OR COMMITTEE APPOINTMENT BY COUNTY MAYOR**

WHEREAS, by statute, and/or intergovernmental agreement and/or County Procedural Regulations, the County Mayor has the authority to make certain committee and board appointments; and

WHEREAS, Appointments are necessary and/or desirable at this time with a three (3) year rotation term; and

WHEREAS, the County Mayor appoints the following members of the

**TELLICO AREA SERVICE SYSTEM (TASS)
BOARD OF DIRECTORS – LOUDON COUNTY**

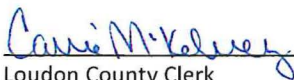
<u>Appointee</u>	<u>Term Expiration</u>
James Brooks	June 2024

NOW THEREFORE BE IT RESOLVED that the Loudon County Commission, meeting in regular session assembled this 7th day of June, 2021 hereby approves or acknowledges (as appropriate) the said appointments.



Loudon County Commission Chairman

ATTEST:



Loudon County Clerk



Loudon County Mayor

The remaining members and their continuing expiration terms for said board or committee are as follows:

<u>Appointee</u>	<u>Term Expiration</u>
Chip Miller	June 2022
Bill Satterfield	June 2023

Loudon County Commission

TELLICO VILLAGE LOTS
DELINQUENT ON TAXES

Agreement

Loudon County Commission
EXHIBIT 060721-E

AGREEMENT

This Agreement is made this 17th day of June, 2021, by and between the Tellico Village Property Owners Association, Inc., a Tennessee non-profit corporation ("TVPOA"), TV Holdings, LLC ("THL") and Loudon County, Tennessee ("Loudon County").

WHEREAS, TVPOA serves as the property owners association for the planned residential and commercial community known as Tellico Village, which is located in part within the confines of Loudon County ("Tellico Village").

WHEREAS, Tellico Village lots are subject to the Declaration of Covenants and Restrictions for Tellico Village (the "Declaration"), which is recorded in Trust Book No. 209, page 96, *et seq*, in the Register's Office for Loudon County, Tennessee.

WHEREAS, Section 1 of Article X of the Declaration entitled "Covenant For Maintenance Assessments" enumerates the obligations of Tellico Village lot owners to pay assessments to TVPOA ("Assessments") and states (in pertinent part) as follows:

Section 1. Creation of Lien. ...each Owner of a lot, Living Unit, or Associate Membership, other than the Developer, by acceptance of a deed or certificate therefor or by entering into a contract of purchase with the Developer therefor, whether or not it shall be so expressed in any such deed, certificate, contract of purchase or other conveyance, shall be deemed to covenant and agree to pay to the Association: (1) Annual Assessments, and (2) Special Assessments, such Assessments to be fixed, established and collected from time to time as hereinafter provided. The Annual and Special Assessments, together with such interest thereon and costs of collection thereof, including a reasonable attorneys fee, as hereinafter provided, shall be a continuing charge and lien upon the Lot, Living Unit and Associate Membership against which each such Assessment is made. Each such Assessment, together with such interest, costs and reasonable attorneys fees, shall also be the personal obligation of the Owners of such property at the time when the Assessment fell due. The personal obligation for delinquent Assessments shall not pass to successors in title unless expressly assumed by them.

WHEREAS, Section 7 of Article X of the Declaration entitled "Covenant For Maintenance Assessments" enumerates the rights of the TVPOA to seek collection of delinquent Assessments from Tellico Village lot owners and states as follows:

Section 7. Non-Payment of Assessments. If any Assessments are not paid on the date when due, then such Assessments shall become delinquent and the Association shall have the right to declare the Assessments for the entire year due and payable, together with such interest thereon and costs of collection thereof as hereinafter provided. The Association may bring an action at law against the Owner personally obligated to pay the same or foreclose the lien against the property and both actions shall be cumulative and neither shall preclude the other. No Owner may waive or otherwise escape liability for the Assessments by nonuse of the Common Properties or abandonment.

If Assessments have become delinquent, such Assessments shall bind such property in the hands of the then Owner, his heirs, devisees, personal representatives and assigns. The personal obligation of the Owner to pay such Assessments shall remain his personal obligation and shall not pass to successors in title unless expressly assumed by them. Such delinquent Assessments shall bear interest from the date of delinquency at any lawful rate as determined from time to time by the Board of Directors of the Association or, if not so determined, the rate of 10% per annum. In the event a judgment is obtained, such judgment shall include interest on the Assessments as above provided and a reasonable attorney's fee to be fixed by the Court, together with the costs of the action.

WHEREAS, Loudon County is charged with levying and collecting real property taxes for all real properties located within the confines of Loudon County, which include all Tellico Village lots located in Loudon County.

WHEREAS, the owners of certain Tellico Village lots located in Loudon County have become delinquent in the payment of real property taxes owed to Loudon County.

WHEREAS, pursuant to Tenn. Code Ann. § 67-5-2405, Loudon County filed a tax sale lawsuit in the Loudon County, Tennessee Chancery Court styled Loudon County vs. A4 Enterprises et al. (Case No. 12749) against, among others, the owners of certain Tellico Village lots located in Loudon County that were delinquent in the payment of real property taxes owed to

Loudon County, seeking collection of all real property taxes due to Loudon County (the “Tax Sale Lots”) and for enforcement of its tax liens against the subject Tellico Village lots (the “Delinquent Tax Lawsuit”).

WHEREAS, the Tellico Village lots included in the Delinquent Tax Lawsuit and their respective owners are identified on the list attached hereto as Exhibit A and incorporated herein by reference (the “Tellico Village Lots”).

WHEREAS, the owners of the Tellico Village Lots have also become delinquent in the payment of Assessments owed to TVPOA under the Declaration, and TVPOA has therefore recorded Assessment liens on the Tellico Village Lots to enforce its right to seek collection of all Assessments due with regard to the Tellico Village Lots.

WHEREAS, Loudon County has scheduled on October 21, 2021, a tax sale (the “Tax Sale”) of the Tax Sale Lots, including the Tellico Village Lots, that are encumbered with a tax lien in favor of Loudon County based upon the failure of the owners of such properties to pay all real property taxes owed to Loudon County.

WHEREAS, pursuant to Tenn. Code Ann. § 67-5-2501 et seq., Loudon County has the right to enforce its tax liens against the Tax Sale Lots by conducting the Tax Sale to satisfy the amount of delinquent taxes owed on such properties (including associated interest, penalties, costs, and fees), subject to the equity of redemption.

WHEREAS, pursuant to Tenn. Code Ann. § 67-5-2501 et seq., Loudon County has the right to bid at the Tax Sale the amount of the tax debt ascertained to be due to Loudon County on the Tax Sale Lots for taxes, interest, penalties, and the costs and fees incident to the collection thereof (the “Minimum Bid Amount”). In the event Loudon County chooses to include a parcel delinquent in taxes and chooses to bid and where no other bidder offers the same or larger bid at

the Tax Sale for any of the Tax Sale Lots, Loudon County obtains title to those Tax Sale Lots for which it was the high bidder upon confirmation of the Tax Sale.

WHEREAS, upon obtaining title to any Tellico Village Lots acquired at the Tax Sale, Assessments due to TVPOA for any such Tellico Village Lots in accordance with the requirements of the Declaration continue to accrue after the acquisition by Loudon County.

WHEREAS, the financial obligations associated with the Tellico Village Lots exceed the values thereof, and in order to avoid the potential liability for Assessments due to TVPOA for any Tellico Village Lots acquired by Loudon County at the Tax Sale, Loudon County desires to transfer any such Tellico Village Lots to TVPOA, through its designee, THL.

WHEREAS, Tenn. Code Ann. § 67-5-2516(b) provides, as follows:

b) Whenever a tax entity acquires any unimproved or undeveloped property at a tax sale, at any time during its ownership of the property, the tax entity may transfer such property to the non-governmental entity claiming contractual rights to the payment of fees or assessments duly recorded in covenants and restrictions, which shall be in full satisfaction of such fees and assessments; provided, that the tax entity and non-governmental entity shall jointly approve the transfer and may negotiate a suspension or resolution of any such fees and assessments from the date the tax entity takes title at the tax sale until the transfer to the non-governmental entity is complete. In the event that such transfer is jointly approved, then prior to the date that the non-governmental entity takes title to the property, no judgment shall be entered against the tax entity regarding the payment of assessments or fees, nor shall any lien for such assessments or fees claimed by the non-governmental entity be enforced. Any transfer of the property shall not affect any rights of redemption pursuant to part 27 of this chapter.

WHEREAS, pursuant to Tenn. Code Ann. § 67-5-2516(b), TVPOA, through its designee THL, has agreed to accept any Tellico Village Lots acquired by Loudon County at the Tax Sale in accordance with the terms and conditions of this Agreement.

NOW, THEREFORE, in consideration of the foregoing, the mutual promises contained herein, and other good and valuable consideration, the parties agree as follows:

1. Transfer of Tax Sale Lots. Pursuant to Tenn. Code Ann. § 67-5-2516(b), TVPOA, through its designee THL, agrees to accept conveyance from Loudon County of all Tellico Village Lots that are acquired by Loudon County as a result of the Tax Sale, upon compliance with the additional procedures set forth in Tenn. Code Ann. §67-5-2507(b) pertaining to disposition of Loudon County surplus property (the “Surplus Sale”). Subject to the outcome of the Surplus Sale, Loudon County shall convey all Tellico Village Lots acquired by Loudon County at the Tax Sale to THL for which the Minimum Bid Amount is not exceeded by any third party offer at the Tax Sale. All transfers of Tellico Village Lots located in Tellico Village from Loudon County to THL shall be subject to all rights of redemption set forth in Tenn. Code Ann. §67-5-2701 et seq. Loudon County shall transfer all Tellico Village Lots acquired by Loudon County at the Tax Sale within thirty (30) days following the written waiver or expiration of the applicable redemption period set forth in Tenn. Code Ann. §67-5-2701 et seq. and completion of the contemplated Surplus Sale. . With respect to any such Surplus Sale, the parties stipulate that 18 months of TVPOA assessments at the 2021 approved rate payable in credit against TVPOA assessments represents a fair price for each tract comprising the Tellico Village Lots (“TV’s Surplus Bid”). Loudon County shall convey all Tellico Village Lots, with respect to which TV’s Surplus Bid is not exceeded by any third party offers, to THL by quit claim deed. The quit claim deed shall be prepared by THL at its expense. The cost of recording the quit claim deed shall be borne by TVPOA and THL.

1.1. Further Assurances. The Parties agree to use reasonable good faith efforts to (i) take all actions necessary or appropriate to consummate the transactions contemplated hereby; (ii) provide the other party with reasonable cooperation and take such actions as such other party may reasonably request in connection with the consummation of the transactions contemplated hereby; (iii) to the extent applicable, execute and deliver such additional instruments, resolutions, assignments, conveyances, assurances, affidavits, certificates and other documents as may be required to transfer the applicable Tellico Village Lots to THL or other designee of TVPOA or for purposes of issuing title insurances policies and take such further actions as may be reasonably required to carry out the provisions hereof and give effect to the transactions contemplated hereby and (iv) cause the fulfillment at the earliest practicable date of all of the conditions to their respective obligations to consummate the transactions contemplated hereby.

2. Release of Assessment Obligations. All Tellico Village Lots in the Tax Sale that are acquired by Loudon County and transferred to TVPOA, through its designee THL, pursuant to Tenn. Code Ann. § 67-5-2516(b), are conditioned upon the following:

(a) TVPOA shall release, acquit and discharge Loudon County of any and all obligation (whether contractual, statutory or by court order) to pay to TVPOA any Assessments accrued on all Tellico Village Lots during the time period from the date Loudon County bids on the Tellico Village Lots until the transfer of such Tellico Village Lots to THL and thereafter.

(b) TVPOA shall indemnify and hold harmless Loudon County for any Assessments that it may incur as a result of this transfer.

3. Real Property Taxes. In consideration for TVPOA's agreement to accept transfer of all Tellico Village Lots located in Tellico Village from Loudon County, through its designee THL, pursuant to Tenn. Code Ann. § 67-5-2516(b) (the "Transferred Lots"), Loudon County will

set the minimum bid for all Tellico Village Lots inclusive of real property taxes, fees, and interest owed for tax years 2018 and prior.

TVPOA covenants that while during such time as TVPOA, THL, or any associated entity owns said Transferred Lots it will be liable as a personal debt, pursuant to Tenn. Code Ann. § 67-5-2101, for any real property taxes, fees, and interest accrued on the Transferred Lots from January 1, 2019.

Loudon County retains all remedies at law and in contract to collect any real property taxes owed on any Transferred Lots held by TVPOA, THL, or any associated entity, including, but not limited to, enforcement of its statutory tax lien rights by conducting a future tax sale and selling such properties pursuant to Tenn. Code Ann. § 67-5-2501 et seq. or by bringing suit for breach of this contract, plus court costs and attorney fees.

If TVPOA or THL sells any Transferred Lots to a non-subsiary, non-affiliate, or non-associated third party, TVPOA shall be relieved of its personal obligation for the payment of real property taxes for the year following such sale.

4. Ratification. The Loudon County Commission shall enter a formal Resolution to memorialize its rights and obligations under this Section. TVPOA and THL shall enter board resolutions approving the terms of this Agreement. In the event that any portion of this Agreement is determined by a court of competent jurisdiction to be unenforceable or violative of any applicable laws or ordinances, the transfer of all Tellico Village Lots from Loudon County to THL pursuant to Section 1 herein shall be deemed void and all such Tellico Village Lots shall be conveyed back to Loudon County, but in that event, Loudon County shall have no obligation to pay Assessment on the reconveyed lots and the release set forth in paragraph 2 hereof shall remain in full force and effect.

5. Entire Agreement. The parties agree that this Agreement contains the entire agreement and understanding of the parties with respect to the entire subject matter hereto, and there are no representations, inducements, promises warranties or agreements, oral or otherwise, not embodied herein.

6. No Modification or Waiver. This Agreement shall not be modified or amended except by a further written document signed by all the parties hereto. No provision hereof may be waived except by an agreement in writing signed by the waiving party. A waiver of any term or provision of this Agreement shall not be construed as a waiver of any other term or provision.

7. Advice of Counsel. The parties agree and represent that they have had the advice of counsel in executing this Agreement and no promise or representation of any kind, other than those contained in this Agreement, has been made by the parties released in this Agreement or anyone acting for them.

8. Effective Date. This Agreement shall become effective immediately upon execution by the parties.

9. Not Construed Against Any Party. Neither this Agreement nor its terms will be construed against any of the parties by reason of their participation in the drafting of this Agreement.

10. Tennessee Law. This Agreement shall be governed by the laws of the State of Tennessee and shall be construed in accordance therewith. Any legal proceeding to enforce or interpret the terms of this Agreement shall be brought in Loudon County, Tennessee.

11. Existence and Authorization. The parties hereto warrant and represent that they are valid and existing legal entities at the time of the execution hereof and have appropriate authorization to enter into this Agreement.

12. Binding Effect. This Agreement shall be binding upon and inure to the benefit of the parties and their respective successors, assigns, divisions, subsidiaries and related entities, and their officers, directors, employees, agents, and representatives.

13. Headings. Headings in this Agreement are for convenience only and shall not be used to interpret or construe its provisions.

14. Execution in Counterparts. This Agreement may be signed by the parties in counterparts and such counterparts shall be binding as if signed together.

TELLICO VILLAGE PROPERTY OWNERS ASSOCIATION, INC.

By: _____

Its: _____

Date: _____

TV HOLDINGS, LLC

By: _____

Its: _____

Date: _____

LOUDON COUNTY, TENNESSEE

By: 

Its: Chairman, County Commission

Date: June 7, 2021

Loudon County Commission

TCSA LEGISLATIVE
CONFERENCE UPDATE

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County Government Generally

Electronic Meetings

Under a proposal originating in Knox County, county commissioners who are unable to attend a meeting in person for certain limited reasons would have been able to participate electronically in regularly scheduled commission meetings. **SB301/HB327 (Briggs/Wright)** provided that a commissioner who is out of the county for work, is dealing with a family or medical emergency, or has been called into military service could participate remotely. If the reason is work related, the commissioner must notify the chair at least five days prior to the scheduled meeting. The bill limits the number of meetings a commissioner can participate in electronically to two per year unless the absence is due to military service. The bill requires a physical quorum to be present in person and also requires the county commission to develop a policy for electronic participation. Multiple proposals like this one were discussed this legislative session, with many of them being opposed by the Coalition for Open Government and the Tennessee Press Association. This bill was still alive and scheduled for debate on the Senate floor late in the legislative session when the Governor allowed his executive orders permitting electronic participation in public meetings to expire. After that decision, the bill was taken off notice in the House Finance Subcommittee and re-referred to the Calendar Committee in the Senate.

OUTCOME: DID NOT PASS

Redistricting

A bill brought by the Comptroller's Office would allow for some flexibility in the deadline for redistricting after the 2020 census. Under current law, local governments must take certain redistricting actions by January 1, 2022. However, due to COVID-19, the U.S. Census Bureau does not expect to release census data to the state until September 2021 at the earliest.

SB786/HB853 (Briggs, Carr) would grant the comptroller the discretion to extend the deadline as a result of these expected delays.

OUTCOME: ENACTED AS PUBLIC CHAPTER 262

County Regulatory Authority

Regulation of Junkyards

Legislation brought by legislators from McMinn County authorizes counties to regulate junkyards. Under the provisions of **HB1558/SB1364 (Cochran, Bell)**, a county could regulate junkyards within their boundaries by rule, regulation, ordinance, zoning or private act, as long as the regulations are at least as stringent as those established by the Tennessee Department of Transportation under state law.

OUTCOME: ENACTED AS PUBLIC CHAPTER 343

Smoking, Vaping in Parks

A proposal allowing local governments to prohibit smoking or the use of tobacco or vapor products on the grounds of a public park, **SB28/HB1028 (Powers, Kumar)**, was approved by the House and Senate. A majority vote of the county legislative body would be required to enact any prohibition, which could also include a ban at public playgrounds, greenways, or any public property accessible to use by persons under 21 years of age, as long as the property is owned or controlled by the local government. It does not apply to buildings, sidewalks or roads.

OUTCOME: PASSED AND SENT TO THE GOVERNOR

Corrections

Jail Transition Centers

SB489/HB240 (Swann, Ramsey) authorizes counties to enter an interlocal agreement to jointly develop and operate a transition center offering inmates reentry programs and to partner with community colleges and colleges of applied technology on workforce development programs. This proposal

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brought by Blount County was moving last year, but was derailed when the session ended early due to Covid. The bill passed both chambers and has been signed by the Governor.

OUTCOME: ENACTED AS PUBLIC CHAPTER 390

Community Corrections

One of the Governor's two primary criminal justice reform bills this year, **SB767/HB784 (Johnson, Lamberth)**, as originally drafted, initially proposed to eliminate local community corrections programs. As passed, the bill outlines a list of crimes for which the Board of Paroles is authorized to deny parole, removes the definition of ineligible inmates as it relates to mandatory reentry supervision and makes other changes relative to probation and parole. The bill also revises the information a magistrate must consider in determining whether a defendant should be released based on a pretrial risk assessment. The bill expands the meaning of a technical violation of probation and authorizes the judge to revoke probation upon a finding of a zero-tolerance violation. As the bill passed, it does not eliminate community corrections.

OUTCOME: ENACTED AS PUBLIC CHAPTER 409

Reentry Success Act

This legislation, **SB768/HB785 (Johnson, Lamberth)**, creates a new program to encourage reentry programs to reduce recidivism. It creates a process whereby a county can receive additional compensation for housing state prisoners if it achieves Tier 1 or Tier 2 accreditation. These accreditation standards are established by the board of control of the Tennessee Corrections Institute. Counties achieving Tier 1 are eligible for an additional \$3 per day/per state inmate. Those at Tier 2 are eligible for an additional \$6. To achieve accreditation, the county must administer a Department of Correction approved risk-needs assessment within 45

days of an inmate entering the facility. The county must further provide evidence-based programming tailored to the individual inmate and serve a substantial portion of the felons in the facility, rather than a narrow subset of felons. The county must also be compliant with PREA standards or be making reasonable efforts to comply with PREA.

OUTCOME: ENACTED AS PUBLIC CHAPTER 410

Education

BEP Hold Harmless

Legislation presented by the administration **HB777/SB774 (Lamberth, Johnson)**, creates a funding floor for school systems that would otherwise receive reduced funding. The bill provides that, if the BEP calculation for a local education agency (LEA) for the 2021-2022 school year generates less funding than the LEA received for the 2020-2021 school year, then the LEA receives the same funding as the prior year. The Department of Education is instructed to make the comparison prior to any adjustments to the instructional salaries and wages category of the BEP. These provisions will only be used in calculating funding for the 2021-2022 budget year.

According to the Tennessee Organization of School Superintendents, public schools in Tennessee experienced a reduction of more than 30,000 students this year in comparison to the prior year. As BEP funding is based on a prior year's student count, the loss of students in the current academic year would affect a school system's funding in the 2021-2022 budget.

OUTCOME: ENACTED AS PUBLIC CHAPTER 398

Closure of Schools During Emergency

SB103/HB225 (Kelsey, Vaughn) provides that, during an emergency, local boards of education may consult with the state and local health departments when determining whether to open or close a school to in-person learning and

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instruction. Further, notwithstanding an executive order of the governor or an order issued by a local health board or other public health official, a local board of education has the sole authority to open or close a school to in-person instruction during an emergency. The board may delegate such decision-making authority to the director of schools.

OUTCOME: ENACTED AS PUBLIC CHAPTER 96

Elected Superintendents

HB1228/SB1010 (Sherill/Bowling) would have set up a process to allow communities to choose to return to electing school superintendents. The bill was ultimately sent to summer study. This proposal was the latest version of a bill that has been filed almost every year since the office of elected school superintendent was changed to an appointed director of schools in the early 1990's. This version of the legislation allowed a county or a city with a school system to vote by a 2/3 referendum of the governing body to call a referendum on the issue of whether to return to the practice of electing the superintendent. If the majority of votes in the referendum are for changing the process, the superintendent would appear on the ballot at the regular August election, with the winner taking office September 1 for a four-year term.

OUTCOME: DID NOT PASS

Open Enrollment

This bill, **SB788/HB1305 (Lundberg, White)**, requires each LEA to have an open enrollment period in which a parent or guardian of a student may seek to transfer a student to a school in the LEA that the student is not zoned to attend. The enrollment period must last at least 30 days. School systems are required to identify all schools with available space and the number of available spaces for each grade at least 14 days before the start of the open enrollment period. The bill takes effect for academic year 2022-2023.

OUTCOME: PASSED AND SIGNED BY THE GOVERNOR

BEP Salaries and Wages

This bill, **SB1338/HB865(Hensley, Haston)**, directs the state board of education to determine the percentage increase in funds appropriated to the instructional salaries and wages component of the BEP for a fiscal year, as compared to the prior year, and increase the state minimum salary schedule by that percentage. The fiscal memo on the legislation indicates that any affected LEA required to raise salaries as a result of the change to the salary schedule will receive sufficient funds to cover the cost of any increases. The memo also indicates that school systems using BEP instructional salaries and wages funding to cover the cost of instructional benefits may have to increase funding for salaries in order to maintain the same funding level for benefits.

OUTCOME: PASSED AND SENT TO THE GOVERNOR

Financial Management

1981 Act Conflicts of Interest

The General Assembly passed legislation this year to bring the conflict-of-interest provisions of the 1981 Financial Management Act in line with other similar laws. Currently, the law prohibits the county from doing business with any company in which an official or any employee of the county has a direct or indirect "personal beneficial interest." That term has been interpreted to include having a member of their household who works for a company, regardless of whether they have an ownership interest. Some counties have had audit findings recently because they purchased from a large corporation like Walmart or Tractor Supply when an employee of the county had a spouse or family member who worked there. Finance directors, as well as the Comptroller's Office, have complained that the provision is unenforceable.

SB656/HB616 (Bowling, Rudder), removes county employees from the conflicts provision, except for those working in the finance department or involved

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in the purchasing process. Those employees, along with county officials, would still be prohibited from having a direct interest in the purchase. They would also be required to disclose any indirect interests, either in a public meeting or by reporting them to the county mayor to be recorded.

OUTCOME: PASSED and SIGNED BY THE GOVERNOR

Bid Limits

SB1125/HB235 (White, Littleton) proposed to increase the bid limit for local boards of education from \$10,000 to \$25,000. Purchases under this threshold may be made in the open market but shall, whenever possible, be based on at least three competitive bids. An additional provision of the bill clarifies that counties operating under the 1981 Financial Management Act or the 1957 Purchasing Law or a similar private act are deemed to have a full-time purchasing agent. Current law allows a county government to raise the bid limit to \$25,000 if it has a full-time purchasing agent.

OUTCOME: ENACTED AS PUBLIC CHAPTER 310

Bank Collateralization

With multiple large deposits of American Rescue Plan (ARP) funds expected over the next year, local government associations worked with the Tennessee Bankers Association to ensure those funds could be easily accepted and properly invested by local public depositories. **SB1406/HB505 (Powers, Moon)** began the session as a caption bill on an unrelated subject. The bill was amended to extend the time a local bank has to collateralize large public deposits. Current law requires that to happen within two business days. The legislation extends that timeframe to 10 calendar days from the date of the deposit. With significant deposits of federal funds expected over the next 18 months, the Tennessee Bankers Association expected some banks to have difficulty getting them collateralized within the two-day window.

OUTCOME: ENACTED AS PUBLIC CHAPTER 393

Highway Dept. and Infrastructure

Rights-of-Way

Legislation that threatened to limit local governments' ability to require right-of-way dedications returned this session. **SB1604/HB366 (Bailey, Williams)** was opposed by county associations in 2020, only to see it come back this year. The bill, as originally filed, negatively impacts county highway departments and the way they handle road improvements to accommodate increased traffic from planned developments. Under current law, when a developer submits a plat for approval of a subdivision of land, the developer may be required to dedicate land for a right-of-way adjacent to public roads. This requirement is in anticipation of the possible need to widen the road, put in turn off lanes or make other improvements to the roadway. Under the language of **SB1604/HB366**, the developer would only be required to reserve the area and not build structures in it. If a time comes when the county needs to widen the road or make other improvements, the county would be required to purchase the right-of-way from the developer using taxpayer funds.

According to local estimates and the original fiscal note on the legislation, this change was expected to cost local governments more than \$1 million. A revision to the fiscal note reduced the estimated price tag of the legislation to an amount in excess of \$250,000. This number was based on an estimate of 25 instances of a local government needing to use eminent domain to acquire the right-of-way, with the cost of acquiring the right-of-way estimated to be \$10,000 per project. The fiscal note also points to an increase in business revenues of more than \$100,000 a year to the developers, because of a presumption that they will be able to sell the lots for more if there isn't an easement on the property.

After being scheduled and not presented repeatedly throughout the session, the House sponsor eventually asked for the bill to be referred to TACIR.

OUTCOME: DID NOT PASS

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Litter Grants

This year, legislation was introduced to extend the temporary tax on bottles of soft drinks and barrels of beer to 2028. **SB26/HB53 (Yager, Marsh)** would continue the 50-cent per barrel of beer tax and a 0.4 percent tax on gross receipts of bottled soft drinks sales for another six years. The funds are dedicated to the state highway fund for litter collection and prevention. The program, which dates back to 1981, draws down \$4.5 million in federal matching funds.

OUTCOME: ENACTED AS PUBLIC CHAPTER 158

Underground Utilities Board

SB374/HB54 (Walley, Marsh) is a bill that makes some changes to the existing Underground Utility Damage Prevention Act, primarily to the administration process and its board. The bill is similar to one introduced last year that was put off because of the pandemic. TCHOA had negotiated some of the changes then to make sure much sought-after provisions in the original statute remained intact. This year's proposal matches the language negotiated by TCHOA last year.

OUTCOME: ENACTED AS PUBLIC CHAPTER 307

Eminent Domain - Greenways

The House Civil Justice Subcommittee deferred consideration of **SB1352/ HB1542 (Gardenhire, Weaver)** to 2022. As proposed, the bill prohibited the use of eminent domain by a local government to acquire privately owned real property for trails, paths, or greenways unless the property is parallel to, runs directly along the length of, and extends in the same direction as a highway, road, or street. Committee members argued that the bill appears to arise from a local issue and should be dealt with locally instead changing state law.

OUTCOME: DID NOT PASS

Local Government Litigation

Opioid Settlement Legislation

After extensive negotiations, legislation ultimately passed that will create a structure for the receipt and oversight of funds from certain settlement agreements with manufacturers and distributors of opioids. **SB558/HB1132 (Haile, Farmer)**, as amended, sets in place a structure and processes for administering funds that Tennessee is expected to receive from on-going opioid litigation.

SB558/HB1132 creates an opioid abatement fund which is established as an irrevocable trust administered by the State Treasurer. Amounts deposited into this trust cannot revert to the general fund of the state. Funds in the trust can only be spent on prospective opioid abatement and remediation, expenses incurred in operating a newly established opioid abatement council that will oversee the funds and expenses associated with administering the funds.

The opioid abatement council will be a 15-member council of experts in public health policy, substance abuse treatments, mental health services, drug abuse prevention, drug court diversion and substance use and its impact on the criminal justice system. The Governor, Speaker of the House and Lt. Governor each appoint four members of the council. Of the remaining three members, two are appointed by TCSA and one is appointed by the Tennessee Municipal League. The provisions of the legislation that caused the most concern among counties and law firms representing them were release of claims provisions. According to Attorney General Herbert Slatery, these provisions are necessary to maximize the payout coming to state and local governments in Tennessee. He testified that the defendants have conditioned the size of the settlement on a state being able to ensure that as many claims as possible by governmental entities are released. Slatery proposed that once a critical mass of local governments have entered an agreement with the state on how to distribute the funds, the state should release all claims from governmental entities in order to maximize the funds Tennessee will receive

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from the defendants. He indicated that future lawsuits brought by governments in Tennessee would jeopardize negotiated settlements with the defendants. The concerns from counties currently involved in litigation were resolved by limiting the release of claims to anticipated settlement agreements with four specific defendants – Johnson & Johnson, McKesson Corporation, Cardinal Health, Inc. and the AmerisourceBergen Corp.

Legislative leadership proposed that 70% of all funds received be deposited into the trust. Of that amount, the council is directed to disburse 35% to counties based on their population and health statistics related to overdoses and opioid prescriptions. An additional 15% of the total settlement would be distributed to local governments outside the trust and would be unrestricted. These two pots of funding would give counties control of roughly 40% of the funds.

OUTCOME: PASSED AND SENT TO THE GOVERNOR

Local Government Lawsuits

With the help of key legislative allies, local government associations were able to hold off a challenge to the ability of cities and counties to sue the state. **SB915HB1072 (Kelsey, Curcio)** began the session as a caption bill. In April, an amendment rewrote the bill to prohibit local governments from bringing suit or funding a suit against the state that challenged whether a statute was constitutional. The bill also included a provision that if a trial court rules a state statute unconstitutional and enters an injunction, that injunction would be automatically lifted if the state appealed. This means that any plaintiff (whether a local government or private citizen) who was successful in challenging the state at the trial court level would not be granted relief until getting the court decision ratified by an appellate court - a process that could take years.

In the House Civil Justice Committee, the provisions regarding local government were deleted after TCSCA and TML objected. The bill moved forward and ultimately passed in the House as other groups did not raise significant objections.

The Senate sponsor refused to remove the prohibition on local governments suing the state. While the bill passed out of the judiciary committee with that provision, the sponsor encountered significant problems on the Senate floor with veteran Senators and champions of local government like caucus chair Sen. Ken Yager speaking against the bill. He was joined by others like Sen. Paul Bailey and new Sen. Page Walley, who argued that the bill would have prevented significant litigation in the past such as the small schools for equity lawsuit in the 1990's that improved education funding for rural school systems.

After filing a half dozen amendments in an attempt to garner support, the Senate sponsor finally agreed to language that simply granted the state the right to appeal if a trial court ruled a statute unconstitutional in a declaratory judgment action. Currently, the state can appeal, but a court has discretion to decide whether to grant the appeal. The bill passed in that limited form in the Senate, garnering only 17 votes – the bare minimum needed for passage. When the bill returned to the House in that form, the House sponsor moved to concur in the re-write and the bill passed in that limited form.

OUTCOME: PASSED AND SENT TO THE GOVERNOR

Officials' Salaries

County Officials' Raises

SB848/HB838 (Pody, Sparks) failed in the House Cities and Counties Subcommittee. The bill would have eliminated the statutory increases in county official salaries that have been in place since 2000. The amount of those salaries is currently based on state employee compensation increases and are automatically implemented in the fiscal year after the state raise takes effect. The proposal would have set minimum compensation levels based on population for future county raises. The bill was assigned to Senate State & Local Government but was not scheduled for a hearing.

OUTCOME: DID NOT PASS

Tennessee County Service Association

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Salary Suits

Legislation was proposed this year to place a cap on attorney's fees in salary suits brought by county officials and set limits on the timeframe for such litigation. **SB282/HB1386 (Rose, Todd)** requires salary disputes to be set within 90 days, limits the use of discovery during dispute proceedings and limits attorney's fees for such petitions to a maximum of \$15,000. The legislation passed the Senate, but was delayed in the House when the Sheriff's Association and other county officials raised concerns. The sponsors worked on several amendments to try and resolve the issue, but ultimately could not reach an agreement on the bill.

OUTCOME: DID NOT PASS

Pandemic Related Legislation

Executive Orders Closing Businesses

The Senate State & Local Government Committee heard **SB850/HB700 (Pody, Hulsey)** then sent it to summer study. The proposal would have prohibited the governor or a chief executive officer of a local government from requiring a law enforcement agency to enforce a provision of an Executive Order requiring private businesses to close, restricting the freedom to assemble peaceably, or restricting travel freedom. A study committee is charged with looking at ways to manage emergencies like the pandemic, while balancing the constitutional liberties of citizens.

OUTCOME: DID NOT PASS

Health Board and County Mayors

As amended, **SB858/HB575 (Bowling, Ragan)** converts local health boards to advisory boards during emergencies that may recommend rules and regulations that may be necessary or appropriate to protect the health and safety of the citizens of the county. The bill defines "quarantine" and also provides that the state or a local government agency shall not require proof of vaccination as a condition of

utilizing government services or entering the premises of a state or local government facility. They are also prohibited from mandating a private business to require proof of vaccination as a condition of entering the premises.

OUTCOME: PASSED AND SENT TO THE GOVERNOR

Powers of Local Health Boards

SB1368/HB1163 (Bell, Lamberth) A bill backed by the Tennessee Farm Bureau makes it clear a local health department or county health board cannot regulate agriculture unless otherwise authorized by state law. The actions of some health boards in response to COVID-19 led some communities to question how many other activities could be regulated by a local health boards. Due to concerns that a board could try to regulate agricultural operations, the Farm Bureau requested this bill to clarify the law.

OUTCOME: ENACTED AS PUBLIC CHAPTER 106

Essential Employees

SB1573/HB37 (Bailey, Hulsey), as amended, creates The Essential Workers Act and makes clear that a local governmental entity or the executive head of a local government cannot create categories or classes of nonessential businesses, trades, professions, or industries for the purpose of suspending lawful commerce, encumbering trade, or denying citizens the right to work if such activities are otherwise lawful in this state. The only exception would be when an explicit order of the local fire marshal or a court of competent jurisdiction declares that the business operating poses a clear and present danger to the citizenry of this state.

OUTCOME: ENACTED AS PUBLIC CHAPTER 384

Regulation of Churches

A bill, **SB467/HB35 (Ogles, Rose)**, that would prohibit the governor, counties or cities from mandating or limiting the number of people who can peaceably assemble at a residence or a place of worship was

Tennessee County Service Association 2021 Legislative Session Wrap-Up

deferred after being considered by the House Cities and Counties Subcommittee. The bill does preserve the ability of the state fire marshal to set occupancy limits on places of worship, but would otherwise preempt state and local regulation. During the pandemic, the vast majority of local governments in the state were never empowered to regulate places of worship. The bill was never scheduled for discussion in the Senate.

OUTCOME: DID NOT PASS

Revenue

Hotel/Motel Taxes

SB1030/HB1515 (Briggs, Cochran), as amended, is expected to correct a longstanding problem with the enactment of local hotel/motel taxes, over time approved at varying tax rates by the General Assembly at the request of the local government. When first enacted, the law allowed either the city or the county to levy such a rate, whichever proposed it first, creating a first-come, first-served situation that forbade both governments from collecting the tax on the same property. Over time, numerous exceptions have been enacted to this general prohibition on stacking the taxes, by narrow population classes. After an Attorney General's opinion last year indicated these exceptions were all constitutionally suspect, legislators began working on a solution.

The bill ratifies all existing city and county hotel/motel taxes as currently enacted or authorized, preserving both the current rate and authorized use of the revenue. The bill sets a cap of 4 percent for any new tax adopted after passage of this bill. Going forward, a local governing body could enact the new tax at the local level, without having to go to the legislature for a private act to authorize the tax. The bill applies to all cities and counties, with the exception of counties with a metropolitan form of government. It authorizes hotel occupancy taxes to be levied, modified, and repealed by passage of an ordinance or resolution; removes the ability to initiate such tax by

referendum; and removes current restrictions on how such taxes can be stacked. Revenues derived from any new taxes initiated after the effective date of this act must be used for tourism and tourism development, as defined in the bill. The bill also prohibits local governments with a preexisting tax from changing the use of the revenues for which the tax was imposed, unless the change is to use the revenues for tourism or tourism development.

OUTCOME: PASSED AND SENT TO THE GOVERNOR

Online Sports Betting

If it had passed, **SB1056/HB48 (Southerland, Hawk)** would have created a recurring source of revenue for K-12 education capital projects from a portion of the revenue generated by the tax on online sports betting. Of the total amount of revenue generated by that tax, this bill proposed that 80 percent would be dedicated to K-12 construction and maintenance. This portion of the tax is currently directed to the Tennessee Lottery Scholarship fund. The money would be allocated outside the BEP formula, meaning no matching funds are required. It would be disbursed based on a school system's student population at the end of each school year. The remaining 20 percent of the revenue is distributed as follows: 15 percent of the funds go to local governments' general funds based on population for infrastructure projects, such as roads, bridges, and public buildings. The remaining 5 percent of the revenue goes to the Department of Mental Health to address gambling addiction. Though it was supported by county associations, this bill ran into problems in the finance committees. Ultimately, legislators grew concerned about altering the distribution of these funds before there was a clear understanding of how much revenue the tax was expected to generate. The state began collecting this tax after sports betting vendors came online in Tennessee in November 2020.

OUTCOME: DID NOT PASS

Tennessee County Service Association

2021 Legislative Session Wrap-Up

Sales Tax Commission

Legislation requested by Knox County proposed to reduce the amount counties pay the Department of Revenue for collection and administration of local option sales tax. **SB0160/HB192 (Briggs/Wright)** proposes to decrease, from 1.125% to 0.5%, the commission the department receives for administering the local option sales tax. The fiscal note for the legislation projected that the current commission generates \$36 million for the state. That would be decrease to \$16 million under this proposal, resulting in a \$20 million per year reduction in state revenue. The total budget for the department of revenue in the Governor's proposed budget this year was \$122 million, meaning almost 30% of the department's budget comes solely from the commission on local option sales tax. With the significant reduction caused by the legislation not accounted for in the state budget, the bill ultimately stalled in the finance committees.

OUTCOME: DID NOT PASS

Ambulance Services

Essential Service

Ambulance service would be recognized as an "essential service" under **SB 1597/HB719 (Bailey, Keisling)** and counties would be directed to ensure at least one licensed ambulance service is operating in the county. As initially introduced, the bill simply mandated that counties make provisions for ambulance service. County associations met repeatedly with representatives of the state ambulance association to craft an amendment that specifies that the county does not have to fund the service and may meet the requirement through a franchise to a private company; contracting with a public, private, or nonprofit entity for the service; entering into an interlocal agreement with one or more local governments; or entering into an agreement with a hospital or other healthcare facility for ambulance services. Under the language of the bill

as amended, a county is not required to appropriate county revenues for ambulance service if the service can be provided by any other means. The amendment preserves the current local relationships between counties and cities that provide ambulance service.

According to the fiscal note for the legislation, ambulance service is currently being provided in all 95 counties. In 86 counties, the service is either provided directly through a county department or indirectly through a contracted service. In the remaining counties, service is provided through a privately-owned company or hospital which does not contract with the county government. Proponents of the legislation have stated that designation as an "essential service" will open up additional sources of funding for ambulance service.

OUTCOME: ENACTED AS PUBLIC CHAPTER 212

Ambulance Funding

A second bill related to ambulance funding, **SB345/HB461 (Yager, Reedy)**, extended the ground ambulance provider assessment to June 30, 2022. This assessment is estimated to generate over \$10 million in revenue which draws down almost \$21 million in federal matching funds.

OUTCOME: ENACTED AS PUBLIC CHAPTER 122

Tennessee County Service Association

2021 Legislative Session Wrap-Up

Comptroller's Office Initiatives

Lease Purchasing

Local governments often enter into lease purchase financing agreements for necessary items such as vehicles, computers, heavy equipment, energy efficiency equipment, etc. According to the Comptroller, the Governmental Accounting Standards Board's Statement Number 87, which becomes effective in 2021, treats lease purchase financing as traditional debt issuance. Under traditional debt or note issuance, local governments are likely to get a lower interest rate and overall better deal when purchasing necessary items. Traditional debt or note issuance also provides for transparency and requires Comptroller approval. The law regarding lease purchase financing needs to be updated to reflect the GASB standards. **SB547/HB1462 (Crowe, Cochran)** requires lease purchase financing to be treated like traditional debt issuance and requires Comptroller approval. This legislation aligns state law with the GASB standards regarding leases. It does not prohibit lease purchase financings, but ensures rates are disclosed. It applies to leases with a principal of \$100,000 or more.

OUTCOME: ENACTED AS PUBLIC CHAPTER 196

Budget Modernization Bill

Another bill intended to provide greater consistency in Tennessee's local government budgeting and utility finance laws establishes greater uniformity among various types of public agencies. According to the Comptroller, there are currently many inconsistencies in Tennessee's local government budgeting and utility finance laws. Utility authorities and utility districts have different budgetary laws than other local governments that provide the same or similar services, such as cities and counties. For example, most local governments are required by law to pass balanced budgets and submit the budgets to the Comptroller's Office for approval. However, utility authorities are not required to pass balanced

budgets or submit their budgets to the Comptroller's Office for approval. Likewise, utility districts are not required to receive budget approval. **SB534/HB652 (Haile, Hazlewood)** removes the outdated requirement of cash basis for budgeting and makes budget requirements uniform for all local governments based on generally accepted accounting practices. It provides better financial management to utility districts and utility authorities by requiring Comptroller approval of their budgets. This bill makes the budget laws of utility authorities consistent with those for other local governments by requiring balanced budgets. Finally, this bill allows the Comptroller's Office to provide budget guidance to local governments.

OUTCOME: ENACTED AS PUBLIC CHAPTER 256

Debt Modernization Bill

Another proposal makes various changes to the process of issuing debt. According to the Comptroller's Office, the current law regarding short-term notes is confusing and overly complicated. It contains provisions that make it difficult for local governments to borrow money. Local governments will often use temporary short-term financings, like capital outlay notes, to circumvent the bond notice and possible referendum requirement that is set in statute. **SB539/HB657 (Watson, Baum)** provides consistent Comptroller oversight of short-term notes. It contains several cleanup provisions that remove outdated terms and expired dates. It streamlines the debt reporting statute and the capital outlay note statute. Specifically, outdated thresholds and types of sales for capital outlay notes have been updated. It clarifies the Comptroller's authority to provide guidance on internal loans (interfund) and updates the refunding statute to allow entities to refund variable rate into fixed rate as well as defines reissuance. Finally, an exception to the referendum requirement is added for capital projects that have been ordered by a court.

OUTCOME: ENACTED AS PUBLIC CHAPTER 128

**AMERICAN RESCUE PLAN ACT
LOCAL GOVERNMENT ELIGIBILITY OVERVIEW**

I. AMERICAN RESCUE PLAN ACT (ARPA):

The American Rescue Plan Act (ARPA) signed into law on March 11, 2021 established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund (FRF), which provide a combined \$350 billion in assistance to eligible state, local, territorial, and Tribal governments to aid in responding to the pandemic, supporting economic recovery, and strengthening financial stability.

Under the FRF, eligible local governments in the State of Tennessee are set to receive over \$2.2 billion in federal FRF funds. Counties and large metropolitan cities will receive funding directly from Treasury, while non-entitlement units of local government will receive funding through a transfer from the state. These funds must be spent on eligible expenditures, which are summarized in the memorandum below. Unlike funding received from the Coronavirus Relief Fund, all local governments who receive funds under the FRF will be responsible for reporting requirements imposed by Treasury and will be financially liable for any expenditures that are deemed ineligible. Local governments may eliminate this financial risk by electing to transfer its FRF funds back to the State for administration and management. Localities who transfer their funds back to the State will also shift their reporting burden, subrecipient monitoring, and risk of potential claw back to the State as the manager of the funds for the locality.

II. TENNESSEE ARPA FRF LOCAL GOVERNMENT PROGRAM:

In an effort to minimize the administrative burden and financial risk placed on local governments, the State of Tennessee is working to develop a program which will allow local governments to receive funding through a program administered by the State. To participate in this program, a local government must transfer its FRF funds to the State and submit requests for expenditures against those funds. Under this program, the State will determine the eligibility of expenses proposed or incurred by a participating local government prior to releasing funds for use or reimbursement. This would transfer the risk of recoupment of funds deemed ineligible by Treasury from the local governments to the State. The State would also take on responsibility for all reporting and any subrecipient monitoring required by Treasury.

Local governments participating in the program will be allocated funding in an amount that is at least equal to the amount of FRF funds transferred to the state by the local government. Additionally, no additional restrictions outside of those imposed by Treasury will be placed on the funds administered under this program. Local governments will be eligible to receive funds through advancement or reimbursement. Advances will be remitted after the local government submits a spend plan detailing the proposed use of the funds. The spend plan will then be reviewed and vetted for eligibility under ARPA, and once approved, funds necessary to meet immediate needs will be distributed to the local government. Documentation of expenses substantiating the advanced funds will be submitted to State's system and reviewed for completeness and eligibility before additional funds will be made available. Reimbursements will be paid to the local government once all documentation required to substantiate a request is submitted and has been determined to be eligible.

We encourage all local governments eligible to receive funding under FRF to consider participating in the State's local government program. Local governments that wish to participate will be required to transfer their FRF allocation to the State resulting in a cancellation or termination of the award from Treasury and the related obligations on the part of the local government. The local government must provide notice of the transfer to Treasury in a format specified by Treasury. If the local government does not provide such notice, it will remain legally obligated to Treasury under the award and remain responsible for ensuring that the awarded funds are being used in accordance with the statute and program guidance and for reporting on such uses to Treasury. Further guidance on how to notify Treasury of the transfer will be provided once more information is made available by Treasury.

III. REPORTING REQUIREMENTS AND RECOUPMENT RISKS:

In the event a local government elects not to transfer its allocation back to the State of Tennessee for administration of the funds, the locality will bear the burden of complying with all of Treasury's reporting requirements for funds expended under the FRF of the ARPA. These reporting requirements are detailed and frequent in nature including, but not limited to, annual and/or quarterly expenditure reports as well as regular performance reports. If the local government, however, chooses to transfer its funds back to the State for management, the State will assume both the reporting burden and the risk of potential claw back of funds by Treasury.

IV. ELIGIBLE EXPENSES:

Treasury made clear that the overall goal of the ARPA funds is to continue to support the overall public health response, while also addressing the vast negative economic impacts caused by the COVID-19 pandemic. To achieve these goals, the ARPA identified the following specific categories of eligible expenses which are applicable to local governments in the State of Tennessee:

- 1. Efforts to support the public health response to the COVID-19 pandemic, including mitigation and prevention activities:**
 - Eligibility Test/Factors:
 1. Identify a need or negative impact of the COVID-19 pandemic; and
 2. Identify how the program, service, or other intervention addresses the identified need or impact.
- 2. Efforts to address negative economic impacts of the pandemic:**
 - Eligibility Test/Factors:
 1. A negative impact or harmful consequences of the economic disruption resulting from or exacerbated by the COVID-19 public health emergency; and
 2. The intended program, service, or other intervention would address and specifically responds to the harmful consequences.
- 3. Replace public sector revenue loss:**
 - Eligibility Test/Factors:



1. Recipients may use this funding to provide government services to the extent of the reduction in revenue experienced due to the COVID-19 public health emergency.
 2. Funds may be used to provide continuity of vital government services by filling budget shortfalls.
 3. Revenue loss is calculated relative to the expected trend, beginning with the last full fiscal year pre-pandemic, and adjusted annually for growth.
- 4. Premium pay for essential workers:**
- Eligibility Test/Factors:
 1. Recipients may use this funding to provide premium pay to eligible workers performing essential work either in public sector roles or through grants to third-party employers.
 2. Essential work involves regular in-person interactions or physical handling of items that were also handled by others.
- 5. Improvements and/or investments in water, sewer, and broadband infrastructure:**
- Eligibility Test/Factors:
 1. *Water/Sewer:*
 - a. Includes improvements to infrastructure, including building or improving existing water and/or sewer facilities, transmission, and storage systems, including the replacement of lead service lines.
 - b. Includes eligible uses that align with EPA's Clean Water State Revolving Fund and Drinking Water State Revolving Fund.
 - c. Investments in wastewater infrastructure projects.
 2. *Broadband:*
 - a. Projects that deliver reliable broadband service to unserved or underserved communities;
 - b. Assistance to households to support internet access or digital literacy.
 - c. Focus on households and businesses without a wireline connection capable of delivering 25Mbps download/3 Mbps upload. Encouraged to pursue fiber optic investments.
 - d. Must reliably deliver a minimum 100 Mbps download/100 Mbps upload speeds unless impractical. Then, 100 Mbps download/20Mbps upload and scalable to the minimum.
- 6. Provide equity-based services:**
- Eligibility Test/Examples:
 1. Treasury will presume the following additional activities are eligible when provided to disproportionately impacted communities:
 - a. Addressing health disparities;
 - b. Investing in housing and neighborhoods;
 - c. Addressing educational disparities; and
 - d. Promoting healthy childhood environments.



Department of
**Finance &
Administration**

There are numerous examples of programs/expenditures that fall within the above-referenced eligible categories. This section simply serves to provide a broad overview of allowable programs and expenses by category. For more information on allowable expenses please see the Treasury FAQs located at: <https://home.treasury.gov/system/files/136/SLFRPFAQ.pdf>.

V. FOR QUESTIONS OR ADDITIONAL INFORMATION CONTACT:

Eugene Neubert, Deputy Commissioner
Department of Finance and Administration
Eugene.Neubert@tn.gov
(615) 770-3990

Loudon County Commission

BUDGET RECOMMENDATION

Resolution to transfer funds from General Purpose School
Fund to School Federal Projects Fund for Fiscal Year Ending
June 30, 2021

Loudon County Commission
RESOLUTION 060721-H

**RESOLUTION TO TRANSFER FUNDS FROM GENERAL PURPOSE SCHOOL FUND TO FEDERAL PROJECTS
FUND FOR FISCAL YEAR ENDING JUNE 30, 2021**

WHEREAS, Federal Projects grants operate on a reimbursement basis and funds are requested from the State of Tennessee by Loudon County School District for non-payroll expenditures on a monthly basis; and

WHEREAS, the Federal Projects Fund operates with a cash deficit at various times throughout the fiscal year due to a slow turn-around time for reimbursements from the State of Tennessee; and

WHEREAS, Generally Accepted Accounting Principles (GAAP) consider a cash deficit in any fund to be a significant deficiency in internal control; and

WHEREAS, Loudon County School District does not desire to operate any fund with a cash deficit.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Education of Loudon County School District, a school district in Tennessee, meeting in regular session on this 13th day of May, 2021, and by the County Commission of Loudon County, a county in Tennessee, meeting in regular session on this 7th day of June 2021, that:

SECTION 1. The General Purpose School Fund transferred \$160,000 to the Federal Projects Fund on December 8, 2021.

SECTION 2. The \$160,000 transfer shall remain in the Federal Projects Fund as a designated fund balance from the General Purpose School Fund and may be repaid at any time as noted in a resolution passed by the Board of Education and County Commission.

SECTION 3. Ratification of this Resolution by the Board of Education of Loudon County School District and by the County Commission of Loudon County constitutes approval of the aforementioned transfer.

SECTION 4. This Resolution will take effect immediately. The Secretary of the Board of Education shall include this Resolution in the minutes of the Loudon County School District. The County Clerk shall include this Resolution in the minutes of Loudon County.

Adopted this 7th day of June 2021.

APPROVED:


Chairman, Board of Education

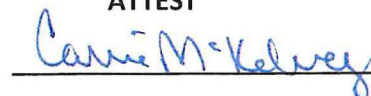
ATTEST:


Secretary, Board of Education

APPROVED:


Chairman, County Commission

ATTEST


County Clerk

Loudon County Commission

BUDGET RECOMMENDATION

Resolution to reimburse General Purpose School Fund for
\$ 160,000 Transfer to Federal Projects Fund for Fiscal Year
Ending June 30, 2021

Loudon County Commission
RESOLUTION 060721-I

RESOLUTION TO REIMBURSE GENERAL PURPOSE SCHOOL FUND FOR \$160,000 TRANSFER TO FEDERAL PROJECTS FUND FOR FISCAL YEAR ENDING JUNE 30, 2021

WHEREAS, Federal Projects grants operate on a reimbursement basis and funds are requested from the State of Tennessee by Loudon County School District for non-payroll expenditures on a monthly basis; and

WHEREAS, the Federal Projects Fund operates with a cash deficit at various times throughout the fiscal year due to a slow turn-around time for reimbursements from the State of Tennessee; and

WHEREAS, Generally Accepted Accounting Principles (GAAP) consider a cash deficit in any fund to be a significant deficiency in internal control; and

WHEREAS, Loudon County School District does not desire to operate any fund with a cash deficit.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Education of Loudon County School District, a school district in Tennessee, meeting in regular session on this 13th day of May, 2021, and by the County Commission of Loudon County, a county in Tennessee, meeting in regular session on this 7th day of June 2021, that:

SECTION 1. The General Purpose School Fund transferred \$160,000 to the Federal Projects Fund on December 8, 2021.

SECTION 2. The intent of the \$160,000 transfer from General Purpose School Fund to the Federal Projects Fund was to provide cash flow until grant revenue was received.

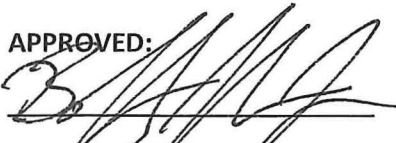
SECTION 3. The Federal Projects Fund reimbursed General Purpose School Fund on January 27, 2021.

SECTION 4. Ratification of this Resolution by the Board of Education of Loudon County School District and by the County Commission of Loudon County constitutes approval of the aforementioned reimbursement.


SECTION 5. This Resolution will take effect immediately. The Secretary of the Board of Education shall include this Resolution in the minutes of the Loudon County School District. The County Clerk shall include this Resolution in the minutes of Loudon County.

Adopted this 7th day of June 2021.

APPROVED:


Chairman, Board of Education

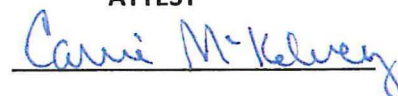
ATTEST:


Secretary, Board of Education

APPROVED:


Chairman, County Commission

ATTEST


County Clerk

Loudon County Commission

BOE/MOE Adjustments

Loudon County Commission
EXHIBIT 060721-J

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2021

BUDGET AMENDMENTS						
General Fund 141						
5/16/2021 15:35						
Account Number		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
General Purpose School Revenue						
40000	Local Taxes					
40100	<u>County Property Taxes</u>					
40110	Current Property Tax	9,727,686	0	9,727,686	0	9,727,686
40120	Trustee's Collections Prior Year	187,000	0	187,000	(87,000)	100,000
	Total County Property Taxes	9,914,686	0	9,914,686	(87,000)	9,827,686
40125	Bankruptcy	20,000	0	20,000	(5,000)	15,000
		20,000	0	20,000	(5,000)	15,000
40100	<u>County Property Taxes</u>					
40130	Clerk and Master's Collections Prior Year	190,000	0	190,000	(15,000)	175,000
40140	Interest and Penalty	44,000	0	44,000	(9,000)	35,000
40163-TATE	Payments in-Lieu of Taxes - Tate & Lyle	324,645	0	324,645	0	324,645
	Total County Property Taxes	558,645	0	558,645	(24,000)	534,645
40200	<u>County Local Option Taxes</u>					
40210	Local Option Sales Tax	4,000,000	0	4,000,000	800,000	4,800,000
40275	Mixed Drink Tax	25,000	0	25,000	10,000	35,000
	Total County Local Option Taxes	4,025,000	0	4,025,000	810,000	4,835,000
40300	<u>Statutory Local Taxes</u>					
40320	Bank Excise Tax	20,000	0	20,000	10,000	30,000
40350	Interstate Telecommunications Tax	2,900	0	2,900	(2,900)	0
	Total Statutory Local Taxes	22,900	0	22,900	7,100	30,000
Total Local Taxes		14,541,231	0	14,541,231	701,100	15,242,331

Amendments to Local Revenues - Increase MOE
Budget Committee May 17, 2021
County Commission Jun 7,, 2021

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2021

BUDGET AMENDMENTS						
General Fund 141						
5/16/2021 15:35						
Account Number		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
41000	Licenses and Permits					
41100	<u>Licenses</u>					
41110	Marriage Licenses	1,200	0	1,200	0	1,200
41140	Cable TV Franchises	0	0	0	0	0
	Total Licenses	1,200	0	1,200	0	1,200
Total Licenses and Permits		1,200	0	1,200	0	1,200
43000	Charges for Current Services					
43500	<u>Education Charges</u>					
43542	Contract for Instructional Services with Other LEA's	0	0	0	0	0
43570	Receipts from Individual Schools	15,000	0	15,000	0	15,000
43581	Community Service Fees-Children	0	0	0	0	0
43583	TBI Criminal Background Fee	0	0	0	0	0
	Total Education Charges	15,000	0	15,000	0	15,000
Total Charges for Current Services		15,000	0	15,000	0	15,000

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2021

BUDGET AMENDMENTS						
General Fund 141						
5/16/2021 15:35						
Account Number		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
44000	Other Local Revenues					
44100	<u>Recurring Items</u>					
44110	Investment Income	30,000	0	30,000	45,000	75,000
44130	Sale of Material and Supplies	0	0	0	0	0
44145	Sale of Recycled Materials	0	0	0	0	0
44146	E-Rate Funding	0	0	0	0	0
44160-RET-DEN	Retirees' Insurance Payments	50,000	0	50,000	0	50,000
44160-RET-LIF	Retirees' Insurance Payments	7,300	0	7,300	0	7,300
44160-RET-VIS	Retirees' Insurance Payments	5,100	0	5,100	0	5,100
44161-COBRA-DEN	Cobra Insurance Payments	0	0	0	0	0
44170	Miscellaneous Refunds	2,000	480	2,480	0	2,480
44170-ATT	Miscellaneous Refunds	0	0	0	0	0
44170-TNRMT	Miscellaneous Refunds - TN Risk Management	0	0	0	0	0
	Total Recurring Items	94,400	480	94,880	45,000	139,880
44500	<u>Nonrecurring Items</u>					
44530-GOVDL	Sale of Equipment	0	6,308	6,308		6,308
44540	Sale of Property	0	116,825	116,825	0	116,825
44570-CSH	Contributions and Gifts	0	0	0	0	0
	Total Nonrecurring Items	0	123,133	123,133	0	123,133
Total Other Local Revenues		94,400	123,613	218,013	45,000	263,013

Amendments to Local Revenues - Increase MOE
Budget Committee May 17, 2021
County Commission Jun 7,, 2021

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2021

BUDGET AMENDMENTS						
General Fund 141						
5/16/2021 15:35						
Account Number		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
46000	State of Tennessee					
46500	<u>State Education Funds</u>					
46511	Basic Education Program	21,937,000	(47,500)	21,889,500		21,889,500
46515	Early Childhood Education	734,715	4,039	738,754	0	738,754
46520	School Food Service	0	0	0	0	0
46550	Driver Education	0	0	0	0	0
46590	Other State Education Funds	58,467	0	58,467	0	58,467
46590-FRC	Family Resource Center	0	0	0	0	0
46590-LEAP	LEAPS Grant	309,625	(131,623)	178,002	0	178,002
46591	Coordinated School Health	160,000	0	160,000	0	160,000
46592	Internet Connectivity	0	0	0	0	0
46594	Family Resource Center	30,211	0	30,211	0	30,211
46610	Career Ladder Program	88,600	0	88,600	0	88,600
46640	Vocational Equipment	0	0	0	0	0
	Total State Education Funds	23,318,618	(175,084)	23,143,534	0	23,143,534
46800	<u>Other State Revenues</u>					
46840	Alcoholic Beverage Tax	0	0	0	0	0
46851	State Revenue Sharing-T.V.A.	1,150,000	0	1,150,000	0	1,150,000
	Total Other State Revenues	1,150,000	0	1,150,000	0	1,150,000
Total State of Tennessee		24,468,618	(175,084)	24,293,534	0	24,293,534
46980-FE	Other State Grants	0	10,000	10,000	0	10,000
46981	Safe Schools	0	86,867	86,867	0	86,867
46990	Other State Revenue	0	12,452	12,452	0	12,452
	Total	0	109,319	109,319	0	109,319

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2021

BUDGET AMENDMENTS						
General Fund 141						
5/16/2021 15:35						
Account Number		2020-2021 Original Budget	2020-2021 Amendments	Approved Amended Budget	Proposed Amendments	Proposed Amended Budget
47000	Federal Government					
47100	<u>Federal Through State</u>					
47143	Special Education - Grants to States	0	45,000	45,000	0	45,000
47147	Safe and Drug-Free Schools State Grant	190,732	58,552	249,284	0	249,284
47147-EES	Safe and Drug-Free Schools State Grant	74,250	21,021	95,271	0	95,271
47304	COVID-19 Grant	0	196,662	196,662	0	196,662
47590-VR	Other Federal Through State VR Grant	212,069	(1,437)	210,632	0	210,632
	Total Federal Through State	477,051	319,798	796,849	0	796,849
47600	<u>Direct Federal Revenue</u>					
47640	ROTC Reimbursement	66,000	0	66,000	0	66,000
	Total Direct Federal Revenue	66,000	0	66,000	0	66,000
Total Federal Government		543,051	319,798	862,849	0	862,849

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2021

BUDGET AMENDMENTS						
General Fund 141						
5/16/2021 15:35						
Account Number		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
48000	Citizens Groups					
48130	Contributions	0	12,000	12,000		12,000
48610	Donations	0	16,550	16,550	0	16,550
48610-ALT	Donations - Alternative School	0	0	0	0	0
48610-BIT	Donations - Bridges in Transition	0	0	0	0	0
48610-CAMP	Donations - Camp Bravado	0	0	0	0	0
48610-CHR	Donations - Christmas	0	8,500	8,500	0	8,500
48610-CL	Donations - CL	0	3,500	3,500	0	3,500
48610-FAM	Donations - FAM	0	6,500	6,500	0	6,500
48610-FRC	Donations - FRC	0	0	0	0	0
48610-LCAP	Donations - LCA	0	0	0	0	0
48610-LCEF	Donations - LCEF	0	0	0	0	0
48610-MUSIC	Donations - MUSIC	0	0	0	0	0
48610-NMS	Donations - North Middle School	0	0	0	0	0
48610-RTI	Donations - RTI	0	0	0	0	0
48610-SHOE	Donations - SHOE	0	0	0	0	0
48610-SUP	Donations - SUP	0	2,000	2,000	0	2,000
48610-WSF	Donations - WSF	0	9,000	9,000	0	9,000
	Total Citizens Groups	0	58,050	58,050	0	58,050
48990	Other					
48990	Other	0	0	0		0
49700-INS	Insurance Recovery	0	0	0		0
49800	Transfer In	0	0	0		0
Total Revenues		39,663,500	435,696	40,099,196	746,100	40,845,296
	Total Other Source	0	0	0	0	0
Total General Purpose School		39,663,500	435,696	40,099,196	746,100	40,845,296

**Increase MOE
\$746,100
[17May_07Jun2021]**

Amendments to Local Revenues - Increase MOE
Budget Committee May 17, 2021
County Commission Jun 7,, 2021

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2021

BUDGET AMENDMENTS						
General Fund 141						
5/16/2021 15:35						
Account Number		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
Beginning Fund Balance (Unaudited)		5,081,476	0	5,081,476	0	5,081,476
Total Revenue		39,663,500	435,696	40,099,196	746,100	40,845,296
Total Available Funds		44,744,976	435,696	45,180,672	746,100	45,926,772
Total Expenditures		41,632,832	1,455,353	43,088,185	0	43,088,185
Estimated Ending Fund Balance		3,112,144	(1,019,657)	2,092,487	746,100	2,838,587
* \$300,000 was transferred to sub fund 999 of fund 142 that can be pulled back for regular fund balance purposes at any time.						

Loudon County Commission

BUDGET AMENDMENTS

County General Fund 101

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
5	Revenue							
6								
7	40000		Local Taxes					
8								
9	40100		<u>County Property Taxes</u>					
10	40110		Current Property Tax	11,756,269		11,756,269		11,756,269
11	40120		Trustee's Collections Prior Year	75,000		75,000	105,000	180,000
12	40125		Trustee's Collections-Bankruptcy	8,668		8,668	(6,668)	2,000
13	40130		Clerk and Master's Collections Prior Year	125,000		125,000		125,000
14	40140		Interest and Penalty	25,000		25,000		25,000
15	40150		Pick-Up Taxes			0		0
16	40163 - DELCA		Payment in Lieu of Tax (DelConca)	60,033		60,033	(57,431)	2,602
17	40163 - DUPOT		Payment in Lieu of Tax (Dupont)			0		0
18	40163 - GOODS		Payment in Lieu of Tax (Goodson Coffee)	21,395		21,395		21,395
19	40163 - SPRPL		Payment in Lieu of Tax (Springplace)	15,000		15,000		15,000
20	40163 - MORG		Payment in Lieu of Tax (Morgan Olson)	75,215		75,215		75,215
21	40163 - OVRLK		Payment in Lieu of Tax (Overlook)	1,000		1,000		1,000
22	40163 - TATE		Payment in Lieu of Tax (Tate & Lyle)	293,207		293,207		293,207
23	40163 - VANHO		Payment in Lieu of Tax (VanHooseCo)	24,545		24,545		24,545
24								
25			Total County Property Taxes	12,480,332	0	12,480,332	40,901	12,521,233
26								
27	40200		<u>County Local Option Taxes</u>					
28	40210		Local Option Sales Tax	265,100		265,100	134,900	400,000
29	40220		Hotel/Motel Tax	440,000		440,000		440,000
30	40220 OCCUP		Hotel/Motel Tax - VRBO (Occupancy Tax)	0		0	10,000	10,000
31	40250		Litigation Tax - General	100,000		100,000	(10,000)	90,000
32	40260		Litigation Tax - Special Purpose	290,000		290,000	(80,000)	210,000
33	40270		Business Tax	536,400		536,400		536,400
34	40275		Mixed Drink Tax	29,000		29,000		29,000
35								
36			Total County Local Option Taxes	1,660,500	0	1,660,500	54,900	1,715,400
37								
38								
39								
40								
41								
42	40300		<u>Statutory Local Taxes</u>					
43	40320		Bank Excise Tax	81,922	9,844	91,766		91,766
44	40330		Wholesale Beer Tax	95,000		95,000	25,000	120,000
45								
46			Total Statutory Local Taxes	176,922	9,844	186,766	25,000	211,766
47								
48	Total Local Taxes			14,317,754	9,844	14,327,598	120,801	14,448,399
49								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
50	41000		Licenses and Permits					
51								
52	41100		<u>Licenses & Registrations</u>					
53	41110		Marriage Licenses	0		0		0
54	41120		Animal Registration	57,000		57,000		57,000
55	41120-TEST		Animal Registration-TEST	6,500		6,500		6,500
56	41140		Cable TV Franchise	332,000		332,000		332,000
57	41140-FY		Cable TV Franchise	0		0		0
58								
59			Total Licenses	395,500	0	395,500	0	395,500
60								
61	41500		<u>Permits</u>					
62	41510		Beer Permits	3,500		3,500		3,500
63	41520		Building Permits	380,000	70,000	450,000	25,000	475,000
64	41590		Other Permits	30,000		30,000	(7,000)	23,000
65								
66			Total Licenses and Permits	413,500	70,000	483,500	18,000	501,500
67								
68	Total Licenses and Permits			809,000	70,000	879,000	18,000	897,000
69								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
70								
71	42000		Fines, Forfeitures, and Penalties					
72								
73	42100		<u>Circuit Court</u>					
74	42110		Fines	0		0		0
75	42120		Officers Costs	0		0		0
76	42150		Jail Fees	0		0		0
77	42151		Interpreter Fee	250		250	(250)	0
78	42180		DUI Treatment Fines	2,600		2,600	(1,015)	1,585
79	42190		Data Entry Fee - Circuit Court	1,200		1,200	(585)	615
80	42191		Courtroom Security Fee	5,000		5,000		5,000
81								
82			Total Circuit Court	9,050	0	9,050	(1,850)	7,200
83								
84	42200		<u>Criminal Court</u>					
85	42210		Fines	10,000		10,000	2,000	12,000
86	42220		Officers Costs	20,000		20,000	(5,800)	14,200
87	42230		Game and Fish Fines			0		0
88	42240		Drug Control Fines	2,200		2,200	1,000	3,200
89	42250		Jail Fees	1,560		1,560	(640)	920
90	42280		DUI Treatment Fines			0		0
91	42290		Data Entry Fee - Criminal Court	1,000		1,000	700	1,700
92	42292		Victims Assistance Assessments	3,450		3,450	(600)	2,850
93								
94			Total Criminal Court	38,210	0	38,210	(3,340)	34,870
95								
96								
97								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
98								
99	42300		<u>General Sessions Court</u>					
100	42310		Fines	45,000		45,000	(16,600)	28,400
101	42320		Officers Costs	113,000		113,000	(54,000)	59,000
102	42330		Games and Fish Fines	500		500	(250)	250
103	42340		Drug Control Fines	7,500		7,500	(4,580)	2,920
104	42350		Jail Fees	5,200		5,200	(1,200)	4,000
105	42351		Interpreter Fees			0		0
106	42380		DUI Treatment Fines	15,000		15,000	(3,000)	12,000
107	42390		Data Entry Fee - Gen Sessions Court	18,000		18,000		18,000
108	42391		Courtroom Security Fee	100,000		100,000	(12,000)	88,000
109	42392		Victims Assistance Assessments	18,000		18,000	(3,700)	14,300
110								
111			Total General Sessions Court	322,200	0	322,200	(95,330)	226,870
112								
113	42400		<u>Juvenile Court</u>					
114	42410		Fines			0		0
115	42440		Drug Control Fines	1,700		1,700	(1,700)	0
116	42480		DUI Treatment Fines			0		0
117	42490		Date Entry Fee - Juvenile Court	673		673		673
118								
119			Total Juvenile Court	2,373	0	2,373	(1,700)	673
120								
121	42500		<u>Chancery Court</u>					
122	42520		Officers Costs	33,000		33,000	(25,400)	7,600
123	42530		Data Entry Fee - Chancery Court	13,900		13,900	(9,900)	4,000
124	42591		Courtroom Security Fee	2,580		2,580	(1,080)	1,500
125								
126			Total Chancery Court	49,480	0	49,480	(36,380)	13,100
127								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
128	42600		<u>Other Courts in County</u>					
129	42610		Fines	5,000		5,000	2,500	7,500
130	42640		Drug Control Fines	0		0	0	0
131	42670		DUI Treatment Fines	0		0		0
132								
133			Total Other Courts in County	5,000	0	5,000	2,500	7,500
134								
135	42800		<u>Judicial District Drug Program</u>					
136	42871		Courtroom Security Fee			0		0
137								
138			Total Judicial District Drug Program	0		0		0
139								
140	42900		<u>Other Fines, Forfeitures, & Penalties</u>					
141	42910		Proceeds from Confiscated Property	0		0		0
142	42990		Other Fines, Forfeitures & Penalties	0		0		0
143								
144			Total Other Courts	0	0	0	0	0
145								
146								
147	Total Fines, Forfeitures, and Penalties			426,313	0	426,313	(136,100)	290,213
148								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2			5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
149								
150								
151	43000		Charges for Current Services					
152								
153	43100		<u>General Service Charges</u>					
154	43140		Zoning Studies	0		0		0
155	43190		Other General Services Charges	35,000		35,000		35,000
156								
157			Total General Services Charges	35,000	0	35,000	0	35,000
158								
159	43000		<u>Fees</u>					
160	43350		Copy Fees	0		0		0
161	43370		Telephone Commissions	50,000		50,000	20,000	70,000
162	43380		Vending Machine Commissions			0		0
163	43392		Data Processing Fee - Register	21,000		21,000	9,000	30,000
164	43394		Data Processing Fee - Sheriff	6,000		6,000		6,000
165	43395		Sex Offender Registration Fee - Sheriff	3,000		3,000		3,000
166	43396		Data Processing Fee - County Clerk	1,000		1,000		1,000
167	43399		Vehicle Registration Reinstatement Fee	1600		1600	400	2,000
168								
169			Total Fees	82,600	0	82,600	29,400	112,000
170								
171			Total Charges for Current Services	117,600	0	117,600	29,400	147,000
172								
173								
174								
175								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
176								
177	44000		Other Local Revenues					
178								
179	44100		Investments					
180	44110		Investment Income	100,000		100,000		100,000
181	44120		Lease/Rentals	2,600		2,600		2,600
182	44130		Sale of Materials and Supplies	2,200		2,200		2,200
183	44131		Commissary Sales	23,000		23,000		23,000
184	44140		Sale of Maps	500		500		500
185	44145		Sale of Recycled Materials			0		0
186	44160		Retirees' Insurance Payments			0		0
187	44160-RET-LIF		Retirees' Insurance Payments-Life	4,065		4,065	46	4,111
188	44160-RET-MED		Retirees' Insurance Payments-Medical	42,298		42,298	953	43,251
189	44160-RET-DEN		Retirees' Insurance Payments-Dental	16,895		16,895	281	17,176
190	44161-COBRA-DEN		COBRA Insurance Payments-Dental	108		108	54	162
191	44161-COBRA-MED		COBRA Insurance Payments-Medical	2,765		2,765	911	3,676
192	44170		Miscellaneous Refunds	2,500		2,500		2,500
193	44170 AFT		Misc Refunds - AFT	395		395		395
194	44170 WKCMP		Misc Refunds - Workers Comp	7,693		7,693	(3,323)	4,370
195	44170 BELLS		Misc Refunds - (Bellsouth)			0		0
196	44180		Expenditure Credits	3,642		3,642		3,642
197	44530 ANIMA		Sale of Equipment	500		500		500
198	44530 GOVDL		Sale of Equipment	4,005		4,005	7,282	11,287
199	44540		Sale of Property			0	165,229	165,229
200	44560		Damages Recovered from Individuals	1,635		1,635		1,635
201	44570 - ASHLT		Contributions and Gifts	18,700		18,700	4,000	22,700
202	44570-AWARE		Contributions and Gifts - Community Awareness	510		510	3,190	3,700
203	44570-FDBOX		Contributions and Gifts - Food Boxes @ Sr Center		4,013	4,013		4,013
204	44570 - LADDS		Contributions and Gifts - Laddies Program	2,000		2,000		2,000
205	44570-LFSVR		Contributions and Gifts - Project Lifesaver	825		825	4,545	5,370
206	44570-RESER		Contributions and Gifts - Reserves	100		100	(100)	0
207	44570-PETSM		Contributions and Gifts - PetsMart	4,000		4,000	3,000	7,000
208	44570-SRCTR		Contributions and Gifts	5,000		5,000	(5,000)	0
209	44570-SRCTZ		Contributions and Gifts	0		0		0
210	44990		Other Local Revenue	0		0		0
211								
212			Total Investments	245,936	4,013	249,949	181,068	431,017
213								
214	Total Other Local Revenues			245,936	4,013	249,949	181,068	431,017
215								
216								
217								
218								
219								
220								
221								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
222								
223	45000		Fees Received from County Officials					
224								
225	45510		County Clerk	483,000		483,000	37,000	520,000
226	45520		Circuit Court	95,000		95,000	25,000	120,000
227	45540		General Sessions Cr. Clerk	428,250		428,250	(88,250)	340,000
228	45550		Clerk and Master	80,000		80,000	5,000	85,000
229	45580		Register	328,000	100,000	428,000	72,000	500,000
230	45590		Sheriff	25,000		25,000	(7,000)	18,000
231	45610		Trustee	858,000		858,000	22,000	880,000
232								
233			Total Fees Received from County Officials	2,297,250	100,000	2,397,250	65,750	2,463,000
234								
235								
236								
237								
238								
239								
240								
241	Total Fees Received from County Officials			2,297,250	100,000	2,397,250	65,750	2,463,000
242								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
243	46000		State of Tennessee					
244								
245	46100		<u>General Government Grants</u>					
246	46110		Juvenile Services Program	10,000		10,000		10,000
247	46140-SRCTR		Aging Programs - Sr. Center	13,528		13,528		13,528
248	46140-TCAD		Aging Programs - TN Comm on Aging & Disability	0		0		0
249	46160		State Reappraisal Grant			0		0
250	46190 PRIM		Other General Govt Grant	0		0		0
251								
252			Total General Government Grants	23,528	0	23,528	0	23,528
255								
256	46200		<u>Public Safety Grants</u>					
257	46210		Law Enforcement Grant	39,200	2,400	41,600		41,600
258	46290-STBLT		Other Public Safety Grants-GHSO - Seatbelt Grant	0		0		0
259	46290-GHSOG		Other Public Safety Grants-Governor's Hwy Safety Of	0	5,000	5,000		5,000
260								
261			Total Public Safety Grants	39,200	7,400	46,600	0	46,600
262								
263	46300		<u>Health and Welfare Grants</u>					
264	46310		Health Department Programs	444,200		444,200		444,200
265	46390-ACTIV		Health & Welfare Grants- Phila Park			0		0
266								
267			Total Health and Welfare Grants	444,200	0	444,200	0	444,200
268								
269								
270	46800-46900		<u>Other State Revenues</u>					
271	46820		Income Tax	400,000		400,000	(400,000)	0
272	46830		Beer Tax	20,000		20,000		20,000
273	46835 COCLK		Vehicle Certificate of Title Fees	9,000		9,000		9,000
274	46840		Alcoholic Beverage Tax	64,975		64,975	31,025	96,000
275	46850		Mixed Drink Tax			0		0
276	46852		State Revenue Sharing- Telecommunications	40,000		40,000	20,000	60,000
277	46855		State Shared Sports Gaming	0		0	10,000	10,000
278	46915		Contracted Prisoner Boarding	203,000		203,000	(53,000)	150,000
279	46960		Registrar's Salary Supplement	15,000		15,000		15,000
280	46970		State Shared Sales Tax - Cities	6,000		6,000		6,000
281	46980 - ELECT		Other State Grants			0		0
282	46990		Other State Revenues	5,300		5,300	(5,300)	0
283	46990-CONFL		Other State Revenues - Confiscated License Fee	400		400		400
284	46990-HGUN		Other State Revenues	180		180	720	900
285	46990-PRIM		Other State Revenues- Presidential Primary			0		0
286	46990-FANTA		Other State Revenues	416		416		416
287								
288			Total Other State Revenues	764,271	0	764,271	(396,555)	367,716
289								
290	Total State of Tennessee			1,271,199	7,400	1,278,599	(396,555)	882,044

Loudon County
County General Fund 101
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	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
291								
292								
293								
294	47000		Federal Government					
295								
296	47200		<i>Federal Through State</i>					
297	47220		Civil Defense Reimbursement	0		0		0
298	47220 EMPG		Civil Defense Reimbursement	39,500		39,500		39,500
299	47220 DOE 20		Civil Defense Reimbursement	16,000		16,000		16,000
300	47230		Disaster Relief			0		0
301	47235		Homeland Security Grant	0	17,000	17,000		17,000
302	47235 12.5K		Homeland Security Grant			0		0
303	47301		COVID-19 Grant (County Cares)	0	795,809	795,809		795,809
304	47302-ELECT		COVID-19 Grant (Election Commission	0		0	41,301	41,301
305	47301-SRCTR		COVID-19 Grant	0	14,410	14,410		14,410
306	47306-UNEMP		COVID-19 Grant A (Unemployment reimb)	0	1,464	1,464		1,464
307	47590-SRCTR		Other Federal through State - Sr. Center	40,333	23,360	63,693		63,693
308	47710		Public Safety Partnership (COPS & Tech)	0		0		0
309								
310			Total Federal Through State	95,833	852,043	947,876	41,301	989,177
311								
312								
313								
314								
315								
316								
317	Total Federal Government			95,833	852,043	947,876	41,301	989,177

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
318								
319	48000		Other Governments and Citizens					
320								
321	48100		Other Governments					
322	48110		Prisoner Board	0		0		0
323	48130 SRO		Contributions - BOE to SRO Program	5,000		5,000		5,000
324	48130 LOANI		Contributions - Loudon for Animal Shelter	0		0		0
325	48130 LEANI		Contributions - Lenoir City for Animal Shelter	2,500		2,500		2,500
326	48140		Contracted Services/Agreements			0		0
327	48140 LOPLN		Contracted Services/Loudon City Planning	85,000	(85,000)	0		0
328	48140 LOPTX		Contracted Services/Agreements	0		0		0
329	48140 LEPTX		Contracted Services/Agreements	0		0		0
330	48140 PHCTY		Contracted Services/Agreements	0		0		0
331				0		0		0
332								
333			Total Other Governments	92,500	(85,000)	7,500	0	7,500
334								
335								
336	48600		Citizen Groups and Other					
337	48610-DIVE		Donations (Dive Team Resolution)	0		0	0	0
338	48610 - LUNCH		Donations (Sr. Center Lunch Program)	5,000		5,000		5,000
339	48610 SRCTR		Donations - Sr Cntr	11,000		11,000		11,000
340	48990		Other (HIDTA)	0	3,150	3,150		3,150
341								
342			Total Citizens Groups and Other	16,000	3,150	19,150	0	19,150
343								
344								
345	Total Other Governments and Citizens			108,500	(81,850)	26,650	0	26,650
346								
347	Total Revenues			19,689,385	961,450	20,650,835	(76,335)	20,574,500
348								

Revenue from HIDTA
reimburses Sheriff Dept O/T
In
54110-187
[19Apr_03May2021]

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
349	49000		Other Sources					
350	49500		Other Loans Issued	0				
351	49700		Insurance Recovery	0	13,060	13,060		13,060
352	49800		Transfers In (From Gen Cap Projects Fund 171)			0		0
353				Insurance recovery for Sheriff vehicles Expensed @ 54110-338 [19Apr_03May2021]				
354			Total Transfers In		13,060	13,060	0	13,060
355								
356								
357								
358	Total Revenues and Transfers In				974,510	20,663,895	(76,335)	20,587,560
359								
360								
361								
362								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
363								
364			<i>Total General Expenditures</i>					
365								
366	Account Number							
367								
368	50000		General Government					
369								
370	51000		General Administration					
371								
372	51100		County Commission					
373	101		County Officials	80,210		80,210		80,210
374	201		Social Security	4,973		4,973		4,973
375	204		State Retirement	5,382		5,382		5,382
376	206		Life Insurance	1,181		1,181	(44)	1,137
377	206-RET-LIF		Life Insurance - Retirees	144		144	(5)	139
378	207		Medical Insurance	32,034		32,034	458	32,492
379	207-COBRA		Medical Insurance - COBRA	0		0	701	701
380	207-SRHTH		Medical Insurance - Sr Health	10,266		10,266	(2,269)	7,997
381	208		Dental Insurance	2,869		2,869	514	3,383
382	208-RET-DEN		Dental - Retirees	951		951	(80)	871
383	212		Employer Medicare	1,163		1,163		1,163
384	308		Consultants					
385	308		Consultants - SITUS	44,686		44,686		44,686
386	320		Dues & Memberships	11,600		11,600		11,600
387	349		Printing, Stationery & Forms	500		500		500
388	355		Travel	2,500		2,500		2,500
389	399		Other Contracted Services	2,375		2,375		2,375
390	435		Office Supplies	100		100		100
391	499		Other Supplies and Materials	2,200		2,200		2,200
392	513		Workers' Comp Insurance	9,123	(2,963)	6,160		6,160
393	524		In Service/Staff Development	1,000		1,000		1,000
394	709		Data Processing Equipment			0		0
395	719		Office Equipment			0		0
396								
397			Total County Commission	213,257	(2,963)	210,294	(725)	209,569
398								
399								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
400								
401	51210		Board of Equalization					
402	191		Board and Committee Member Fees	2,100	840	2,940		2,940
403	355		Travel	500		500		500
404								
405			Total Board of Equalization	2,600	840	3,440	0	3,440
406								
407								
408	51220		Beer Board					
409	191		Board and Committee Member Fees	2,000		2,000		2,000
410	201		Social Security			0		0
411	204		State Retirement			0		0
412	212		Employer Medicare			0		0
413	302		Advertising			0		0
414	331		Legal Services	3,000		3,000		3,000
415								
416			Total Beer Board	5,000	0	5,000	0	5,000
417								
418								
419	51240		Planning/BZA Board (191)			0		0
420	191		Board and Committee Memebers Fees	6,600		6,600		6,600
421	524		In Service/Staff Development	550		550		550
422								
423			Total Planning/BZA Board	7,150	0	7,150	0	7,150

Loudon County
County General Fund 101
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	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
424								
425	51300		County Mayor					
426	101		County Official/Administrative Officer	98,429	3,228	101,657		101,657
427	105		Supervisor/Director	4,579	114	4,693		4,693
428	161		Secretary(ies)	40,165	1,019	41,184		41,184
429	162		Clerical Personnel	25,500		25,500		25,500
430	168		Temporary Personnel	3,467		3,467		3,467
431	169		Part-Time Personnel			0		0
432	187		Overtime Wages			0		0
433	201		Social Security	10,673	270	10,943		10,943
434	204		State Retirement	11,318	525	11,843		11,843
435	206		Life Insurance	337		337	136	473
436	206-RET-LIF		Life Insurance	499		499	(239)	260
437	207		Medical Insurance	5,785		5,785	7,631	13,416
438	207 COBRA		Medical Insurance - COBRA	712		712	354	1,066
439	207-RET-MED		Medical Insurance - Retirees	7,054		7,054	(76)	6,978
440	207-SRHTH		Medical Insurance - Sr Health	4,281		4,281	(4,281)	0
441	208		Dental Insurance	274		274	554	828
442	208-RET-DEN		Dental Insurance - Retirees	1,311		1,311	(879)	432
443	212		Employer Medicare	2,496	63	2,559		2,559
444	307		Communication	3,500	(1,000)	2,500		2,500
445	320		Dues and Memberships	1,825		1,825		1,825
446	330		Operating Lease Payments	1,797		1,797		1,797
447	338		Vehicle Maintenance	70		70		70
448	348		Postal Charges	300		300		300
449	349		Printing, Stationery & Forms	1,500		1,500		1,500
450	355		Travel	2,500		2,500		2,500
451	414		Duplicating Supplies	162		162		162
452	425		Gasoline	2,400	800	3,200		3,200
453	435		Office Supplies	1,000		1,000		1,000
454	499		Other Supplies & Materials	0	200	200		200
455	508		Premium on Corporate Surety Bonds	367		367		367
456	513		Workers' Comp Insurance	2,737	(273)	2,464		2,464
457	524		Staff Development	400		400		400
458	711		Furniture & Fixture	1,000		1,000		1,000
459	719		Office Equipment		2,000	2,000		2,000
460								
461			Total County Mayor	236,438	6,946	243,384	3,200	246,584
462								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
463								
464	51310		Personnel Office					
465	105		Supervisor/Director of Librarians			0		0
466	162		Employee Benefits Administrator			0		0
467	169		Part-time Personnel	28,093	711	28,804		28,804
468	187		Overtime Wages			0		0
469	201		Social Security			0		0
470	204		State Retirement			0		0
471	206 RET		Life Insurance - Retiree	192		192		192
472	207		Medical Insurance			0		0
473	208 RET		Dental Insurance - Retiree	333		333	(36)	297
474	210		Unemployment Compensation			0		0
475	212		Employer Medicare	407	11	418		418
476	320		Dues & Memberships	200		200		200
477	330		Operating Lease Payments	1,250		1,250		1,250
478	337		Maintenance & Repair Equipment			0		0
479	340		Medical Services (Drug Screens/Health Check)	5,600		5,600		5,600
480	348		Postal Charges	200		200		200
481	349		Printing, Stationery, & Forms	500		500		500
482	355		Travel	1,000		1,000		1,000
483	399		Other Contracted Services - 5 Points ACA Complianc	6,000		6,000		6,000
484	414		Duplicating Supplies	27		27		27
485	435		Office Supplies	500		500		500
486	499		Other Supplies & Materials	800		800		800
487	513		Workers' Comp Insurance			0		0
488	524		In Services/Staff Development	600		600		600
489	711		Furniture & Fixtures			0		0
490	719		Office Equipment		200	200		200
491								
492			Total Personnel Office	45,702	922	46,624	(36)	46,588
493								
494								
495								
496	51400		Legal Fees					
497	331		Legal Services	105,000		105,000		105,000
498	399-KIMBC		Other Contracted Services	50,000		50,000		50,000
499	505		Judgments			0		0
500								
501			Total Legal Fees	155,000	0	155,000	0	155,000
502								

Loudon County
County General Fund 101
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	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
503								
504	51500		Election Commission					
505	101		County Official/Administrative Officer (Election Offi	75,191		75,191		75,191
506	161		Administrative Assistant	41,663	1,042	42,705		42,705
507	168		Temporary Personnel	17,500		17,500		17,500
508	187		Overtime Pay	4,500	(2,000)	2,500		2,500
509	192		Election Commission (Payroll; but no TCRS)	13,770		13,770		13,770
510	193		Election Workers (Some payroll; SS & Med; NO T	94,000	6,474	100,474		100,474
511	201		Social Security	15,291	64	15,355		15,355
512	204		State Retirement	11,783		11,783		11,783
513	206		Life Insurance	380		380	(14)	366
514	206-RET-LIF		Life Insurance	260		260		260
515	207		Medical Insurance	9,159		9,159	(3,321)	5,838
516	207-RET-MED		Medical Insurance	6,680		6,680	298	6,978
517	207-SRHTH		Medical Insurance	2,054		2,054	(146)	1,908
518	208		Dental Insurance	916		916	(126)	790
519	208-RET-DEN		Dental Insurance - Retirees	323		323	(26)	297
520	210		Unemployment Compensation			0		0
521	212		Employer Medicare	3,576	15	3,591		3,591
522	302		Advertising	550		550		550
523	307		Communication	4,000		4,000		4,000
524	320		Dues and Memberships	450		450		450
525	330		Operating Lease Payments	5,000		5,000		5,000
526	332		Legal Notices, Recording and Court Cos	3,100	(318)	2,782		2,782
527	333		License (Hardware)	3,500	(2,500)	1,000		1,000
528	336		Maintenance and Repair Services - Office Equipment	2,500	(1,974)	526	(500)	26
529	348		Postal Charges	6,000	(2,750)	3,250	2,450	5,700
530	349		Printing, Stationery, and Forms	4,500		4,500	(1,200)	3,300
531	351		Rental	2,600	(1,284)	1,316	(100)	1,216
532	355		Travel	10,000	(6,224)	3,776	(750)	3,026
533	399		Other Contracted Services	29,000	1,773	30,773	100	30,873
534	414		Duplicating Supplies	500		500		500
535	422		Food	0	2,957	2,957		2,957
536	425		Gasoline	0	67	67		67
537	435		Office Supplies	4,500	7,150	11,650		11,650
538	451		Uniforms	1,200	(1,200)	0		0
539	499		Other Supplies & Materials		318	318		318
540	513		Workers' Comp Insurance	1,777	(545)	1,232		1,232
541	524		In-Service/Staff Development	100		100		100
542	711		Furniture and Fixtures			0		0
543	719		Office Equipment		1,011	1,011		1,011
544	731		Voting Machines			0		0
545	731-ELECT		Voting Machines			0		0
546								
547			Total Election Commission	376,323	2,076	378,399	(3,335)	375,064
548								

Loudon County
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1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
549								
550	51600		Register of Deeds					
551	101		County Official/Administrative Officer	83,545		83,545		83,545
552	162		Clerical Personnel	110,303	2,787	113,090		113,090
553	187		Overtime Pay			0		0
554	201		Social Security	12,019	172	12,191		12,191
555	204		State Retirement	13,007	187	13,194		13,194
556	206		Life Insurance	696		696		696
557	206-RET-LIF		Life Insurance	88		88	(20)	68
558	207		Medical Insurance	34,700		34,700	(6,929)	27,771
559	207-SRHTH		Medical Insurance - Sr. Health	13,386		13,386	(32)	13,354
560	208		Dental Insurance	2,679		2,679	(75)	2,604
561	208-RET-DEN		Dental Insurance - Retirees			0	243	243
562	212		Employer Medicare	2,811	40	2,851		2,851
563	307		Communication	2,400	(112)	2,288		2,288
564	320		Dues and Memberships	1,000		1,000		1,000
565	330		Operating Lease Payments (Copier)	6,600		6,600		6,600
566	348		Postal Charges	1,600		1,600		1,600
567	355		Travel/Training	2,000		2,000		2,000
568	399		Other Contracted Services	17,000	5,000	22,000		22,000
569	414		Duplicating Supplies	175		175		175
570	435		Office Supplies	3,000		3,000		3,000
571	508		Premiums on Corporate Surety Bonds	700		700		700
572	513		Workers' Comp Insurance	3,649	(1,185)	2,464		2,464
573	709		Data Processing Equipment			0		0
574	711		Furniture	0	612	612		612
575	719		Office Equipment		0	0		0
576						0		0
577			Total Register of Deeds	311,358	7,501	318,859	(6,813)	312,046
578								
579								
580								
581								
582								
583								
584								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
585								
586	51720		Planning					
587	105		Supervisor/Director	60,000		60,000		60,000
588	162		Clerical Personnel	27,581	707	28,288		28,288
589	201		Social Security	5,430	44	5,474		5,474
590	204		State Retirement	5,877	47	5,924		5,924
591	206		Life Insurance	299		299	(48)	251
592	206-RET-LIF		Life Insurance-Retirees	362		362	154	516
593	207		Medical Insurance	11,566		11,566	(7,399)	4,167
594	207 SRHTH		Medical Insurance	2,409		2,409	2,893	5,302
595	207-RET-MED		Medical Insurance	7,054		7,054	(76)	6,978
596	208		Dental Insurance	802		802	(602)	200
597	208-RET-DEN		Dental Insurance - Retirees	562		562	605	1,167
598	212		Employer Medicare	1,270	10	1,280		1,280
599	307		Communication	992		992		992
600	307-WIRE		Communication	1,008		1,008		1,008
601	308		Consultant Services (Stormwater)			0		0
602	320		Dues & Memberships	1,700		1,700		1,700
603	330		Operating Lease Payments (Copier)	2,500		2,500		2,500
604	338		Maintenance/Repair Vehicle	1,000		1,000		1,000
605	348		Postage	1,000		1,000		1,000
606	349		Printing, Stationary & Forms	1,000		1,000		1,000
607	355		Travel	3,000		3,000		3,000
608	399		Other Contracts			0		0
609	399 HICRK		Other Contracted Services - Hickory Creek Park	18,000				
610	399-STORM		Other Contracts	5,000		5,000		5,000
611	414		Duplicating Supplies	150		150		150
612	425		Gasoline	1,000		1,000		1,000
613	435		Office Supplies	2,000		2,000		2,000
614	450		Tires			0		0
615	513		Workman's Comp Insurance	912	320	1,232		1,232
616	524		In Service/Staff Development	1,200		1,200		1,200
617	711		Furniture	1,000		1,000		1,000
618	719		Office Equipment		3,000	3,000		3,000
619								
620			Total Planning	164,674	4,128	168,802	(4,473)	164,329
621								
622								
623								
624								
625								
626								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
627	51750		Codes Compliance					
628	103		Assistant(s)	100,943	344	101,287		101,287
629	105		Supervisor/Director	61,000		61,000		61,000
630	161		Secretary(ies)	37,336	167	37,503		37,503
631	201		Social Security	12,355	32	12,387		12,387
632	204		State Retirement	13,372	34	13,406		13,406
633	206		Life Insurance	622		622	95	717
634	207		Medical Insurance	44,722		44,722	(338)	44,384
635	208		Dental Insurance	2,702		2,702	415	3,117
636	212		Employer Medicare	2,890	7	2,897		2,897
637	307		Communication	2,740		2,740		2,740
638	307-WIRE		Communication	1,160		1,160		1,160
639	320		Dues and Memberships	850		850		850
640	330		Operating Lease Payments	3,100		3,100		3,100
641	338		Maintenance and Repair Services-Vehicl	2,800		2,800		2,800
642	348		Postal Charges	700		700		700
643	349		Printing, Stationery and Forms	1,600		1,600		1,600
644	355		Travel	2,000		2,000		2,000
645	399		Other Contracted Services - Dirty Lot Cleanup	10,000		10,000		10,000
646	414		Duplicating Supplies	200		200		200
647	425		Gasoline	6,000		6,000		6,000
648	435		Office Supplies	1,100		1,100		1,100
649	450		Tires and Tubes	1,500		1,500		1,500
650	451		Uniforms	450		450		450
651	513		Workman's Compensation Insurance	2,737	(273)	2,464		2,464
652	524		In-Service/Staff Development	3,200		3,200		3,200
653	711		Furniture and Fixtures	600		600		600
654	719		Office Equipment		1,500	1,500		1,500
655								
656			Total Codes Compliance	316,679	1,811	318,490	172	318,662
657								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
658	51760		Geographical Information Systems					
659	105		Supervisor/Director	43,722	3,050	46,772		46,772
660	105		Supervisor/Director (2.5% COLA approved 9/8/2020)	0	1,102	1,102		1,102
661	201		Social Security	2,711	257	2,968		2,968
662	204		State Retirement	2,934	278	3,212		3,212
663	206		Life Insurance	180		180	(20)	160
664	206-RET-LIF		Life Insurance-Retirees	192		192	(76)	116
665	207		Medical Insurance	5,785		5,785	224	6,009
666	207 SRHTH		Medical Insurance - Sr. Health	4,281		4,281	(465)	3,816
667	208		Dental Insurance	274		274	(14)	260
668	208-RET-DEN		Dental Insurance - Retirees	978		978	(107)	871
669	212		Employer Medicare	634	60	694		694
670	337		Maintenance & Repair Office Equip			0		0
671	349		Printing	100		100		100
672	355		Travel	700		700	(325)	375
673	399		Other Contracted Services	3,000		3,000		3,000
674	425		Gasoline			0		0
675	435		Office Supplies	995		995	325	1,320
676	513		Workers' Comp Insurance	912	(296)	616		616
677	524		In Service/Staff Development	200		200		200
678	719		Office Equipment		1,000	1,000		1,000
679						0		0
680			Total Geographical Information Systems	67,598	5,451	73,049	(458)	72,591

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
681								
682	51800		Plant Maintenance and Operations (County Buildings)					
683	105		Supervisor/Director	56,861	1,422	58,283		58,283
684	167		Maintenance Personnel	338,666	18,886	357,552		357,552
685	187		Overtime Pay	6,000		6,000		6,000
686	201		Social Security	24,895	1,259	26,154		26,154
687	204		State Retirement	26,942	1,363	28,305		28,305
688	206		Life Insurance	1,750		1,750	(18)	1,732
689	206-RET-LIF		Life Insurance-Retirees	1,320		1,320	(136)	1,184
690	207		Medical Insurance	95,314		95,314	16,428	111,742
691	207-COBRA		Medical Insurance	1,949		1,949	(41)	1,908
692	207-RET-MED		Medical Insurance - Retirees	22,337		22,337	(3,150)	19,187
693	207-SRHTH		Medical Insurance - Sr. Health	15,560		15,560	(1,786)	13,774
694	208		Dental Insurance	5,886		5,886	(247)	5,639
695	208-COBRA		Dental Insurance - COBRA	0		0	324	324
696	208-RET-DEN		Retiree Dental Insurance	2,289		2,289	(825)	1,464
697	212		Employer Medicare	5,822	295	6,117		6,117
698	307		Communication	17,000		17,000		17,000
699	307 WIRE		Communication	8,000		8,000		8,000
700	330		Operating Lease Payments	4,000		4,000		4,000
701	335		Maintenance and Repair Services - Buildings	100,000		100,000		100,000
702	336		Maintenance and Repair Services - Office Equipment	3,000		3,000		3,000
703	338		Maintenance and Repair Services - Vehicles	3,500		3,500		3,500
704	347		Pest Control	7,000	3,000	10,000		10,000
705	399		Other Contracted Services	185,000	20,000	205,000		205,000
706	410		Custodial Supplies	8,800		8,800		8,800
707	412		Diesel Fuel	1,500		1,500		1,500
708	413		Drug and Medical Supplies	100		100		100
709	414		Duplicating Supplies	250		250		250
710	425		Gasoline (Vehicle)	20,000		20,000		20,000
711	435		Office Supplies	500		500		500
712	450		Tires	1,500		1,500		1,500
713	451		Uniforms	6,000		6,000		6,000
714	452		Utilities	285,000		285,000		285,000
715	499		Other Supplies and Materials			0		0
716	513		Workers' Comp Insurance	9,123	(2,963)	6,160		6,160
717	524		In Service/Staff Development	1,000		1,000		1,000
718	711		Furniture & Fixtures	250		250		250
719	717		Maintenance Equipment	7,500		7,500		7,500
720	719		Office Equipment		1,000	1,000		1,000
721	720		Plant Operation Equipment			0		0
722						0		0
723			Total Plant Maintenance & Operations	1,274,614	44,262	1,318,876	10,549	1,329,425
724								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2			5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
725	51900		Other General Administration					
726	332		Legal Notices	10,000		10,000		10,000
727	359		Disposal Fees	10,300		10,300		10,300
728	499		Other Supplies & Materials	600		600	(600)	0
729	502		Building and Contents Insurance	285,000	8,631	293,631		293,631
730	711		Furniture & Fixtures			0		0
731								
732			Total Other General Administration	305,900	8,631	314,531	(600)	313,931
733								
734	51910		Preservation of Records					
735	355		Travel	1,000				
736								
737			Total Preservation of Records	1,000				
738								
739			Total General Administration	3,483,293	79,605	3,562,898	(2,519)	3,560,379
740								
741								
742								
743								
744								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
745	52000		Finance					
746	52100		Accounting					
747		103	Assistant	52,199	1,305	53,504		53,504
748		105	Supervisor/Director	83,545		83,545		83,545
749		119	Accountants/Bookkeepers	266,227	(2,548)	263,679		263,679
750		140	Salary Supplement	2,455	2,150	4,605		4,605
751		168	Temporary Personnel			0		0
752		169	Part-time Personnel	8,000		8,000		8,000
753		187	Overtime Pay	5,000		5,000		5,000
754		201	Social Security	25,880	57	25,937		25,937
755		204	State Retirement	27,472	61	27,533		27,533
756		206	Life Insurance	1,614		1,614	(134)	1,480
757	206-RET-LIF		Life Insurance	468		468	32	500
758		207	Medical Insurance	104,686		104,686	(22,367)	82,319
759	207-RET-MED		Medical Insurance - Retirees	7,794		7,794	(816)	6,978
760	207-SRHTH		Medical Insurance - Sr. Health	14,043		14,043	(689)	13,354
761		208	Dental Insurance	5,992		5,992	(1,421)	4,571
762	208-RET-DEN		Dental Insurance-Retirees	972		972	(82)	890
763		210	Unemployment Compensation	0	2,000	2,000		2,000
764		212	Employer Medicare	6,053	52	6,105		6,105
765		302	Advertising			0		0
766		305	Audit Services	19,000		19,000	425	19,425
767		307	Communication	2,200		2,200	88	2,288
768		317	Data Processing Services			0		0
769		320	Dues and Memberships	300		300		300
770		330	Operating Lease Payment (Copier)	3,500		3,500		3,500
771		332	Legal Notices	500		500	(500)	0
772		337	Maint & Repair Office Equipment			0		0
773		348	Postal Charges	4,200		4,200	500	4,700
774		349	Printing, Stationery and Forms	5,000		5,000		5,000
775		355	Travel	3,000		3,000		3,000
776		399	Other Contracted Services	18,000	4,100	22,100	100	22,200
777		414	Duplicating Supplies	2,200		2,200		2,200
778		435	Office Supplies	9,000		9,000	(500)	8,500
779		471	Software		1,201	1,201	75	1,276
780		499	Other Supplies & Materials	0		0	200	200
781		508	Premiums on Corporate Bonds	400		400		400
782		513	Workers' Comp Insurance	7,298	(2,366)	4,932		4,932
783		524	In Service/Staff Development	2,500		2,500	(1,000)	1,500
784		599	Other Charges	0		0	522	522
785		711	Furniture & Fixtures			0	90	90
786		719	Office Equipment		3,000	3,000		3,000
787				0		0		0
788								
789			Total Accounting/Budgeting/Payroll	689,498	9,012	698,510	(25,477)	673,033
790								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
791								
792	52200		Purchasing					
793	105		Supervisor/Director	56,701	1,418	58,119		58,119
794	122		Purchasing Personnel	111,366	2,847	114,213		114,213
795	169		Part-time Personnel	11,545	289	11,834	1,000	12,834
796	187		Overtime	1,000		1,000	(1,000)	0
797	201		Social Security	11,198	282	11,480		11,480
798	204		State Retirement	11,344	287	11,631		11,631
799	206		Life Insurance	630		630		630
800	206-RET-LIF		Life Insurance	192		192		192
801	207		Medical Insurance	21,909		21,909	314	22,223
802	207-RET-MED		Medical Insurance			0		0
803	207-SRHTH		Medical Insurance	2,141		2,141	(233)	1,908
804	208		Dental Insurance	1,062		1,062		1,062
805	208-RET-DEN		Dental Insurance	333		333	(36)	297
806	212		Employer Medicare	2,619	66	2,685		2,685
807	307		Communication	2,300		2,300		2,300
808	307-WIRE		Communication	1,200		1,200		1,200
809	320		Dues and Memberships	960		960		960
810	330		Operating Least Payments (Copier)	2,800		2,800		2,800
811	338		Maintenance and Repair Services-Vehicl	800		800		800
812	348		Postal Charges	200		200		200
813	349		Printing, Stationery & Forms	200		200		200
814	355		Travel	3,500		3,500		3,500
815	399		Other Contracted Services	1,400		1,400		1,400
816	399 GOVDL		Other Contracted Services-GovDeals	400		400		400
817	399 SPLUS		Other Contracted Services - Surplus	500		500		500
818	414		Duplicating Supplies	500		500		500
819	425		Gasoline	300		300		300
820	435		Office Supplies	3,000		3,000		3,000
821	437		Periodicals	600		600		600
822	451		Uniforms			0		0
823	499		Other Supplies and Materials	200		200		200
824	508		Premiums on Corp Surety Bonds	350		350		350
825	513		Workers' Comp Insurance	3,649	(1,185)	2,464		2,464
826	524		In Service/Staff Development	3,000		3,000		3,000
827	711		Furniture & Fixtures		4,500	4,500		4,500
828	719		Office Equipment			0		0
829								
830			Total Purchasing	257,899	8,504	266,403	45	266,448
831								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
832								
833	52300		Property Assessor's Office					
834	101		County Official/Administrative Officer	83,545		83,545		83,545
835	161		Staff Wages	179,900	4,555	184,455		184,455
836	168		Temporary Personnel			0		0
837	185		Educational Incentive	750		750		750
838	187		Overtime Pay			0		0
839	201		Social Security	16,380	283	16,663		16,663
840	204		State Retirement	17,727	256	17,983		17,983
841	206		Life Insurance	981		981	20	1,001
842	206-RET-LIF		Life Insurance - Retirees	368		368	16	384
843	207		Medical Insurance	38,074		38,074	1,760	39,834
844	207-RET-MED		Medical Insurance - Retirees	6,679		6,679	299	6,978
845	207-SRHTH		Medical Insurance - Sr Health	4,281		4,281	(465)	3,816
846	208		Dental Insurance	2,510		2,510	(94)	2,416
847	208-RET-DEN		Dental Insurance - Retiree	1,274		1,274	(106)	1,168
848	210		Unemployment Compensation	0		0	100	100
849	212		Employer Medicare	3,831	66	3,897		3,897
850	307		Communication	1,499		1,499		1,499
851	307-WIRE		Communication	499		499		499
852	317		Data Processing Services	8,550		8,550		8,550
853	320		Dues and Memberships	3,999		3,999		3,999
854	330		Operating Lease Payments (Copier)	2,564		2,564		2,564
855	331		Legal Services	3,499		3,499		3,499
856	332		Legal Notices, Recording and Court Cos	199		199		199
857	334		Maintenance Agreements	13,499		13,499		13,499
858	338		Maint & Repair of Vehicles	149		149		149
859	348		Postage	17,000		17,000		17,000
860	349		Printing, Stationery & Forms	750		750	520	1,270
861	351		Rentals			0		0
862	355		Travel	4,000		4,000	(885)	3,115
863	399		Other Contracted Services	37,500		37,500		37,500
864	414		Duplicating Supplies	99		99	265	364
865	425		Gasoline	2,000		2,000		2,000
866	435		Office Supplies	2,200		2,200		2,200
867	450		Tires			0		0
868	451		Uniforms	600		600		600
869	499		Other Supplies and Materials	50		50		50
870	508		Premium on Corporate Surety Bonds	299		299		299
871	513		Workers' Comp Insurance	5,474	(546)	4,928		4,928
872	524		In Service/Staff Development	1,999		1,999		1,999
873	711		Furniture and Fixtures	495		495		495
874	719		Office Equipment		950	950		950
875								
876			Total Property Assessor's Office	463,223	5,564	468,787	1,430	470,217

Loudon County
County General Fund 101
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	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
877								
878	52400		Trustee's Department					
879	101		County Official/Administrative Office	83,545		83,545		83,545
880	162		Clerical Personnel	130,514	3,301	133,815		133,815
881	187		Overtime Pay			0		0
882	201		Social Security	13,272	204	13,476		13,476
883	204		State Retirement	14,363	222	14,585		14,585
884	206		Life Insurance	874		874	(138)	736
885	206-RET-LIF		Life Insurance	260		260	(4)	256
886	207		Medical Insurance	48,154		48,154	(14,374)	33,780
887	207-SRHTH		Medical Insurance	2,141		2,141	(233)	1,908
888	208		Dental Insurance	3,208		3,208	(1,013)	2,195
889	208-RET-DEN		Dental Insurance	333		333	(36)	297
890	210		Unemployment Compensation			0		0
891	212		Employer Medicare	3,104	48	3,152		3,152
892	307		Communication	3,299		3,299		3,299
893	320		Dues and Memberships	670	198	868		868
894	330		Operating Lease Payments (Copier)	1,699		1,699		1,699
895	332-AFT		Legal Notices	2,399		2,399		2,399
896	334		Maintenance Agreements	6,999		6,999		6,999
897	348		Postal Charges	17,600		17,600		17,600
898	349		Printing, Stationery, and Forms	5,699	126	5,825		5,825
899	355		Travel	2,499		2,499		2,499
900	399		Other Contracted Services	21,549		21,549		21,549
901	414		Duplicating Supplies	80	88	168		168
902	435		Office Supplies	4,999	(412)	4,587		4,587
903	508		Premiums on Corporate Surety Bonds	7,999		7,999		7,999
904	513		Workers' Comp Insurance	4,561	(1,481)	3,080		3,080
905	524		Staff Development	449		449		449
906	711		Furniture	649		649		649
907	719		Office Equipment		1,499	1,499		1,499
908						0		0
909			Total Trustee's Department	380,918	3,793	384,711	(15,798)	368,913

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	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
910								
911	52500		County Court Clerk					
912	101		County Official/Administrative Officer	83,545		83,545		83,545
913	162		Clerical Personnel	276,932	7,678	284,610		284,610
914	168		Temporary Personnel	8,008		8,008		8,008
915	169		Part-time Personnel	32,032		32,032		32,032
916	201		Social Security	24,832	476	25,308		25,308
917	204		State Retirement	24,188	515	24,703		24,703
918	206		Life Insurance	1,742		1,742	(62)	1,680
919	206-RET-LIF		Life Insurance-Retirees	614		614	(101)	513
920	207		Medical Insurance	120,183		120,183	(12,590)	107,593
921	207-RET-MED		Retiree Medical Insurance	6,680		6,680	(1,447)	5,233
922	207 - SRHTH		Medical Insurance - Sr. Health	2,141		2,141	188	2,329
923	208		Dental Insurance	6,531		6,531	(1,103)	5,428
924	208-RET-DEN		Dental Insurance-Retirees	815		815	56	871
925	212		Employer Medicare	5,807	112	5,919		5,919
926	307		Communication	2,090		2,090		2,090
927	307-WIRE		Communication	410		410		410
928	320		Dues and Memberships	1,000		1,000		1,000
929	330		Operating Lease Payments (Copier)	12,000		12,000		12,000
930	348		Postal Charges	15,000		15,000		15,000
931	349		Printing, Stationery & Forms	3,200		3,200		3,200
932	355		Travel	2,500		2,500		2,500
933	399		Other Contracted Services	20,000		20,000		20,000
934	414		Duplicating Supplies	3,000		3,000		3,000
935	435		Office Supplies	6,000	(600)	5,400		5,400
936	508		Premiums on Corporate Surety Bonds	550		550		550
937	513		Workers' Comp Insurance	7,298	(1,138)	6,160		6,160
938	524		In Service/Staff Development	1,800		1,800		1,800
939	711		Furniture & Fixtures	1,000	2,950	3,950		3,950
940	711-COCLK		Furniture & Fixtures - Clerk's Reserve	0	1,520	1,520		1,520
941	719-COCLK		Office Equipment - Clerk's Reserve	0	26,945	26,945		26,945
942	719		Office Equipment		150	150		150
943								
944			Total County Court Clerk	669,898	38,608	708,506	(15,059)	693,447
945								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
946								
947	52600		Data Processing					
948	120		Computer Programmer	52,938	1,324	54,262		54,262
949	121		Data Processing Personnel	44,138	1,123	45,261		45,261
950	187		Overtime Pay			0		0
951	201		Social Security	6,019	151	6,170		6,170
952	204		State Retirement	6,514	164	6,678		6,678
953	206		Life Insurance	337		337	(1)	336
954	207		Medical Insurance	17,350		17,350	(751)	16,599
955	208		Dental Insurance	274		274	(8)	266
956	212		Employer Medicare	1,408	35	1,443		1,443
957	307		Communication	8,000		8,000		8,000
958	307 WIRE		Communication	2,200		2,200		2,200
959	320		Dues and Memberships			0		0
960	348		Postage	100				
961	355		Travel	1,000		1,000		1,000
962	399		Other Contracted Services	33,500		33,500		33,500
963	435		Office Supplies	250		250		250
964	471		Software	3,500		3,500		3,500
965	513		Workers' Comp Insurance	1,825	(593)	1,232		1,232
966	524		Inservice/Staff Development	3,000		3,000		3,000
967	709		Data Processing Equipment		9,683	9,683		9,683
968	711		Furniture & Fixtures			0		0
969	719		Office Equipment		1,717	1,717		1,717
970						0		0
971			Total Data Processing	182,353	13,604	195,957	(760)	195,197
972								
973								
974								
975	Total Finance			2,643,789	79,085	2,722,874	(55,619)	2,667,255
976								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
977	53000		Administration of Justice					
978								
979	53100		Circuit Court Clerk					
980	101		County Official/Administrative Officer	83,545		83,545		83,545
981	162		Clerical Personnel	195,500	4,929	200,429		200,429
982	169		Part-time Personnel	11,801		11,801		11,801
983	187		Overtime Pay	5,000		5,000		5,000
984	201		Social Security	18,342	306	18,648		18,648
985	204		State Retirement	19,059	331	19,390		19,390
986	206		Life Insurance	1,076		1,076	(22)	1,054
987	206-RET-LIF		Life Insurance-Retirees	192		192		192
988	207		Medical Insurance	52,271		52,271	(2,544)	49,727
989	207-RET-MED		Medical Insurance-Retirees	7,054		7,054	(76)	6,978
990	208		Dental Insurance	3,013		3,013	7	3,020
991	208-RET-DEN		Dental Insurance-Retirees	333		333	(36)	297
992	212		Employer Medicare	4,290	71	4,361		4,361
993	307		Communication	3,200		3,200		3,200
994	320		Dues and Memberships	1,300		1,300		1,300
995	330		Operating Lease Payments (Copier)	5,000		5,000		5,000
996	348		Postal Charges	3,500		3,500		3,500
997	349		Printing, Stationery, and Forms	4,880		4,880		4,880
998	355		Travel	2,500		2,500		2,500
999	399		Other Contracted Services	22,252		22,252		22,252
1000	414		Duplicating Supplies	1,000		1,000		1,000
1001	435		Office Supplies	6,500		6,500		6,500
1002	508		Premiums on Corporate Surety Bonds	500		500		500
1003	513		Workers' Comp Insurance	4,561	(865)	3,696		3,696
1004	524		In Service/Staff Development	1,200		1,200		1,200
1005	709		Data Processing Equipment	5,000		5,000		5,000
1006	711		Furniture and Fixtures	500		500		500
1007	719		Office Equipment		500	500		500
1008						0		0
1009			Total Circuit Court Clerk	463,369	5,272	468,641	(2,671)	465,970
1010								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1011								
1012	53300		General Sessions Court					
1013	162		Clerical Personnel	410,675	10,675	421,350	(7,210)	414,140
1014	169		Part-time Personnel	5,000		5,000	3,800	8,800
1015	187		Overtime Pay	5,000		5,000		5,000
1016	201		Social Security	26,082	662	26,744		26,744
1017	204		State Retirement	27,892	716	28,608		28,608
1018	206		Life Insurance	2,006		2,006	125	2,131
1019	206-RET-LIF		Life Insurance - Retirees	526		526		526
1020	207		Medical Insurance	104,498		104,498	(24,633)	79,865
1021	207-RET-MED		Medical Insurance - Retirees			0		0
1022	207 - SRHTH		Medical Insurance - Sr. Health	2,141		2,141	(233)	1,908
1023	208		Dental Insurance	6,597		6,597	(1,851)	4,746
1024	208-RET-DEN		Dental Insurance-Retirees	1,598		1,598	(134)	1,464
1025	212		Employer Medicare	6,100	155	6,255		6,255
1026	307		Communication	2,750		2,750		2,750
1027	307-WIRE		Communication	1,000		1,000		1,000
1028	320		Dues and Memberships	436		436		436
1029	330		Operating Lease Payments (Copier)	7,904		7,904		7,904
1030	334		Maintenance Agreements	2,000		2,000	2,000	4,000
1031	337		Maintenance & Repair - Office Equipment			0		0
1032	348		Postal Charges	12,000		12,000		12,000
1033	349		Printing, Stationery, and Forms	10,000		10,000		10,000
1034	355		Travel	2,500		2,500		2,500
1035	399		Other Contracted Services (LGDP)	18,000		18,000		18,000
1036	414		Duplicating Supplies	1,400		1,400		1,400
1037	435		Office Supplies	10,500		10,500	1,310	11,810
1038	513		Workers' Comp Insurance	9,123	(1,115)	8,008		8,008
1039	524		In Service/Staff Development	1,200		1,200	100	1,300
1040	709		Data Processing Equipment	5,000		5,000		5,000
1041	711		Furniture and Fixtures	3,000		3,000		3,000
1042	719		Office Equipment			0		0
1043						0		0
1044			Total General Sessions Court	684,928	11,093	696,021	(26,726)	669,295
1045								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1046								
1047	53310		General Sessions Judge					
1048	101		County Official/Administrative Officer (Judge)	330,458		330,458		330,458
1049	162		Clerical Personnel (Judicial Comm./Asst.)	55,286	1,394	56,680		56,680
1050	168		Temp Personnel (Substitute Judges)	1,500		1,500		1,500
1051	187		Overtime Wages	3,000		3,000		3,000
1052	201		Social Security	24,102	87	24,189		24,189
1053	204		State Retirement	26,085	93	26,178		26,178
1054	206		Life Insurance	538		538		538
1055	206-RET-LIF		Life Insurance - Retirees			0		0
1056	207		Medical Insurance	26,557		26,557	380	26,937
1057	207-COBRA		Medical Insurance - COBRA			0		0
1058	207-SRHTH		Medical Insurance - Sr. Health			0		0
1059	208		Dental Insurance	1,604		1,604	(45)	1,559
1060	208-COBRA		Dental Insurance - COBRA			0		0
1061	208-RET-DEN		Dental Insurance - Retiree			0		0
1062	212		Employer Medicare	5,637	20	5,657		5,657
1063	307		Communication	816		816		816
1064	307-WIRE		Communication	1,600		1,600		1,600
1065	320		Dues and Memberships	2,500		2,500		2,500
1066	322		Evaluation and Testing	4,500		4,500		4,500
1067	334		Maintenance Agreements	600		600		600
1068	349		Printing, Stationery, and Forms	500		500		500
1069	355		Travel	2,500		2,500		2,500
1070	399		Other Contracted Services			0		0
1071	435		Office Supplies	2,500		2,500		2,500
1072	451		Uniforms	600		600		600
1073	513		Workers' Comp Insurance	2,737	(889)	1,848		1,848
1074	524		Inservice/Staff Development	750		750		750
1075	711		Furniture & Fixtures			0		0
1076	719		Office Equipment		500	500		500
1077						0		0
1078			Total General Sessions Judge	494,370	1,205	495,575	335	495,910

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1079								
1080	53400		Chancery Court					
1081	101		County Official/Administrative Officer	83,545		83,545		83,545
1082	162		Clerical Personnel	70,533	1,789	72,322		72,322
1083	169		Part Time Personnel	26,800	670	27,470		27,470
1084	201		Social Security	11,214	153	11,367		11,367
1085	204		State Retirement	10,339	120	10,459		10,459
1086	206		Life Insurance	538		538	23	561
1087	206-RET-LIF		Life Insurance	308		308		308
1088	207		Medical Insurance	36,696		36,696	2,504	39,200
1089	207-RET-MED		Medical Insurance			0		0
1090	207-SRHTH		Medical Insurance	10,266		10,266	(727)	9,539
1091	208		Dental Insurance	2,338		2,338	98	2,436
1092	208-RET-DEN		Dental Insurance-Retirees	2,224		2,224	(185)	2,039
1093	212		Employer Medicare	2,623	35	2,658		2,658
1094	307		Communication	1,500	2,000	3,500		3,500
1095	320		Dues and Memberships	900		900	200	1,100
1096	330		Operating Lease Payments (Copier)	3,800		3,800		3,800
1097	331		Legal Services			0		0
1098	334		Maintenance Agreements	9,200	(9,200)	0		0
1099	337		Maintenance & Repair - Office Equipment	0	1,614	1,614		1,614
1100	348		Postal Charges	8,000		8,000	300	8,300
1101	349		Printing, Stationery, and Forms	1,500		1,500	(500)	1,000
1102	355		Travel	3,700		3,700		3,700
1103	399		Other Contracted Services	11,200	5,586	16,786	(2,000)	14,786
1104	414		Duplicating Supplies	700		700	(550)	150
1105	435		Office Supplies	1,500		1,500	550	2,050
1106	508		Premium on Corporate Surety Bonds	500		500		500
1107	513		Workers' Comp Insurance	1,825	639	2,464		2,464
1108	524		In Service/Staff Development	1,700		1,700	(1,600)	100
1109	719 FY20		Office Equipment	0		0	3,600	3,600
1110	719		Office Equipment		3,000	3,000		3,000
1111						0		0
1112			Total Chancery Court	303,449	6,406	309,855	1,713	311,568

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1113								
1114	53500		Juvenile Court					
1115	105		Supervisor/Director	71,742	1,794	73,536		73,536
1116	111		Probation Officer(s)	80,205	2,018	82,223		82,223
1117	161		Secretary(ies)	38,792	978	39,770		39,770
1118	169		Part-time Personnel	18,990	475	19,465		19,465
1119	187		Overtime Wages	10,000		10,000		10,000
1120	201		Social Security	13,623	327	13,950		13,950
1121	204		State Retirement	13,470	321	13,791		13,791
1122	206		Life Insurance	718		718		718
1123	206-RET-LIF		Life Insurance	116		116	(48)	68
1124	207		Medical Insurance	27,380		27,380	391	27,771
1125	208		Dental Insurance	1,622		1,622	(46)	1,576
1126	208 RET DEN		Dental Insurance - Retirees			0		0
1127	212		Employer Medicare	3,186	76	3,262		3,262
1128	212-BKPAY		Employer Medicare - Back Pay			0		0
1129	307		Communication	6,600		6,600		6,600
1130	307-WIRE		Communication	2,400		2,400		2,400
1131	309		Contracts with Gov't Agencies	5,000	5,000	10,000	4,760	14,760
1132	320		Dues and Memberships	100		100		100
1133	330		Operating Lease Payments (Copier)	1,500		1,500	(1,417)	83
1134	336		Maintenance and Repair Services-Equipment			0		0
1135	338		Vehicle Maintenance	3,000		3,000		3,000
1136	340		Medical & Dental Services			0		0
1137	348		Postal Charges	200		200		200
1138	349		Printing, Stationery & Forms	200		200		200
1139	355		Travel	3,000		3,000		3,000
1140	399		Other Contracted Services	3,500		3,500		3,500
1141	414		Duplicating Supplies	135		135		135
1142	425		Gasoline	1,500		1,500		1,500
1143	435		Office Supplies	1,500		1,500		1,500
1144	450		Tires	700		700		700
1145	451		Uniforms	1,000		1,000		1,000
1146	499		Other Supplies and Materials	1,500		1,500		1,500
1147	513		Workers' Comp Insurance	3,649	(1,185)	2,464		2,464
1148	524		In Service/Staff Development	3,000		3,000		3,000
1149	711		Furniture and Fixtures	500		500		500
1150	719		Office Equipment		4,500	4,500	1,417	5,917
1151	790		Other Equipment	0		0		0
1152						0		0
1153			Total Juvenile Court	318,828	14,304	333,132	5,057	338,189
1154								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1155								
1156	53700		Judicial Commissioners					
1157	105		Supervisor/Director	0		0		0
1158	169		Part-time Personnel (2 P/T Magistrates	54,653	1,367	56,020		56,020
1159	201		Social Security	3,388	85	3,473		3,473
1160	204		State Retirement	3,667	92	3,759		3,759
1161	212		Employer Medicare	792	20	812		812
1162	307-WIRE		Communication	2,000		2,000		2,000
1163	435		Office Supplies	300		300		300
1164	524		In-Service/ Staff Development	500		500		500
1165	719		Office Equipment		1,200	1,200		1,200
1166				65,300	2,764	68,064	0	68,064
1167								
1168								
1169	53900		Other Administration of Justice					
1170	194		Jury and Witness Fees	15,000		15,000		15,000
1171	307		Communication	960	567	1,527		1,527
1172	399		Other Contracted Services	2,800	(567)	2,233		2,233
1173	711		Furniture & Fixtures			0		0
1174	719		Courtroom Equipment	0		0		0
1175								
1176			Total Other Administration of Justice	18,760	0	18,760	0	18,760
1177								
1178								
1179								
1180	53920		Courtroom Security					
1181	399		Other Contracted Services	1,500		1,500		1,500
1182	708		Communication Equipment					
1183	708-CRSEC		Communication Equipment					
1184	711-CRSEC		Furniture and Fixtures					
1185								
1186			Total Courtroom Security	1,500	0	1,500	0	1,500
1187								
1188								
1189								
1190								
1191								
1192	53930		Victim Assistance Programs					
1193	358		Remittance of Revenues Collected	22,000		22,000		22,000
1194								
1195								
1196			Total Victim Assistance Program	22,000	0	22,000	0	22,000
1197								
1198								
1199								
1200								
1201	Total Administration of Justice			2,372,504	41,044	2,413,548	(22,292)	2,391,256
1202								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1203	54000		Public Safety					
1204								
1205	54110		Sheriff's Department					
1206	101		County Official/Administrative Officer (Sheriff)	93,742	3,074	96,816		96,816
1207	103		Assistants (Chief Deputies)	127,069	3,196	130,265		130,265
1208	106		Deputies (XTRA = \$41,000)	1,353,089	33,843	1,386,932		1,386,932
1209	108		Investigator(s)	155,017	3,924	158,941		158,941
1210	109		Captain(s)	56,544	1,414	57,958		57,958
1211	110		Lieutenant(s)	158,013	3,996	162,009		162,009
1212	115		Sergeant(s)	155,033	9,308	164,341		164,341
1213	120		Computer Programmer (XTRA = \$3,400)	47,023	1,042	48,065		48,065
1214	140		Salary Supplement (Inservice reimb by State)	39,200		39,200		39,200
1215	161		Secretary(ies)	35,176	897	36,073	Reimbursed in Revenue #48990	36,073
1216	162		Clerical Personnel	104,065	2,641	106,706		106,706
1217	166		Custodial Personnel	29,236	740	29,976	[19Apr_03May2021]	29,976
1218	169		Part-time Personnel (Deputies)	50,000	(5,400)	44,600		44,600
1219	170		School Resource Officer (XTRA = \$15,500)	496,334	11,974	508,308		508,308
1220	187		Overtime Pay	155,000	3,150	158,150		158,150
1221	187-GHSOG		Overtime Pay (GHSO Grant)		4,243	4,243		4,243
1222	201		Social Security	189,382	4,442	193,824		193,824
1223	201-GHSOG		Social Security (GHSO Grant)		263	263		263
1224	204		State Retirement	11,305	287	11,592		11,592
1225	204		State Retirement - Improved Benefit 55/25	289,562	6,879	296,441		296,441
1226	204-GHSOG		State Retirement (GHSO Grant)		433	433		433
1227	206		Life Insurance	10,116		10,116	(285)	9,831
1228	206-RET-LIF		Life Insurance-Retirees	1,309		1,309	182	1,491
1229	207		Medical Insurance	748,433		748,433	(15,727)	732,706
1230	207-SRHTH		Medical Insurance - Sr. Health	9,279		9,279	(301)	8,978
1231	208		Dental Insurance	38,169		38,169	(1,170)	36,999
1232	208-RET-DEN		Dental Insurance-Retirees	1,732		1,732	313	2,045
1233	210		Unemployment Compensation			0		0
1234	212		Employer Medicare	44,291	1,039	45,330		45,330
1235	212-GHSOG		Employer Medicare (GHSO Grant)		61	61		61
1236	307		Communication	13,045		13,045		13,045
1237	307-WIRE		Communication	7,955				
1238	320		Dues and Memberships	4,000		4,000		4,000
1239	330		Operating Lease Payments	3,000		3,000	Insurance Recovery @ 49700	3,000
1240	330-SHERF		Operating Lease Payments (From Restricted Funds)	3,000		3,000		3,000
1241	332-AWARE		Legal Notices (From Committed Funds)			0	[19Apr_03May2021]	0
1242	334		Maintenance Agreements	13,000		13,000		13,000
1243	334-RADIO		Maintenance Agreements - Radios	14,000		14,000		14,000
1244	336		Equipment Maint & Repair	5,000		5,000		5,000
1245	338		Maintenance and Repair Services - Vehicles	200,000	13,060	213,060		213,060
1246	340		Medical and Dental Services	4,000	3,000	7,000		7,000
1247	348		Postal Charges	7,500		7,500		7,500
1248	349		Printing, Stationery, and Forms	4,000		4,000		4,000

Loudon County
County General Fund 101
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	A	B	C	D	E	F	G	H
1			General Fund 101					
2			5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1249	349-LFSVR		Printing, Stationery, and Forms	1,000		1,000		1,000
1250	353		Tow-in Services	7,000		7,000		7,000
1251	355		Travel	12,000	(3,000)	9,000		9,000
1252	355- LFSVR		Travel	500		500		500
1253	399		Other Contracted Services	25,000	3,000	28,000		28,000
1254	412		Diesel Fuel	500		500		500
1255	413		Drugs and Medical Supplies			0		0
1256	414		Duplicating Supplies	2,000		2,000		2,000
1257	422		Food Supplies	2,000		2,000		2,000
1258	425		Gasoline	200,000		200,000		200,000
1259	431		Law Enf Supplies	1,500		1,500		1,500
1260	435		Office Supplies	10,000		10,000		10,000
1261	450		Tires	25,000		25,000		25,000
1262	451		Uniforms	35,000	5,000	40,000		40,000
1263	499		Other Supplies and Materials	12,000	3,500	15,500		15,500
1264	499-AWARE		Other Supplies and Materials (From Committed Fund)	3,000		3,000		3,000
1265	499-CITZN		Other Supplies and Materials (From Committed Fund)	3,000		3,000		3,000
1266	508		Premiums on Corporate Surety Bonds	250		250		250
1267	513		Worker's Comp Insurance	47,728	(10,767)	36,961		36,961
1268	524		In Service/Staff Development	25,000	(11,500)	13,500		13,500
1269	524 LFSVR		In Service/Staff Dev-Project Lifesaver			0		0
1270	708		Communication Equipment		12,000	12,000		12,000
1271	711		Furniture and Fixtures	2,000		2,000		2,000
1272	716		Law Enforcement Equipment		20,000	20,000		20,000
1273	716 SRO		Law Enforcement Equipment - BOE cont to SROs	0	5,000	5,000		5,000
1274	716 SRO		Law Enforcement Equipment - BOE cont to SROs	0	1,150	1,150		1,150
1275	716 GHSOG		Law Enforcement Equip (GHSOG)			0		0
1276	718		Vehicles	0	30,000	30,000		30,000
1277	719		Office Equipment		2,000	2,000		2,000
1278	719-SHERF		Office Equipment (From Restricted Funds)	10,000		10,000		10,000
1279								
1280			Total Sheriff's Department	5,101,097	163,889	5,264,986	(16,988)	5,247,998
1281								
1282								
1283								
1284								
1285								
1286								
1287								
1288								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1289								
1290	54120		Special Patrols - Sheriff's Reserves					
1291	307 WIRE		Communication	1,000		1,000		1,000
1292	340		Medical & Dental Services	2,000		2,000		2,000
1293	431		Law Enforcement Supplies	5,000		5,000		5,000
1294	451		Uniforms	3,000		3,000		3,000
1295	524		Staff Development			0		0
1296	708		Communication Equipment			0		0
1297	716		Law Enforcement Equipment		8,000	8,000		8,000
1298								
1299			Total Special Patrols	11,000	8,000	19,000	0	19,000
1300								
1301								
1302	54130		Traffic Control			0		0
1303	399		Other Contracted Services	20,000		20,000		20,000
1304	452		Utilities (Traffic)	14,500		14,500		14,500
1305								
1306			Total Traffic Control	34,500	0	34,500	0	34,500
1307								
1308								
1309	54160		Administration of Sexual Offender Reg.					
1310	355		Travel	250		250		250
1311	499		Other Supplies and Materials	250		250		250
1312	719		Office Equipment	1,000		1,000		1,000
1313								
1314			Total Adm of Sexual Offender Registry	1,500	0	1,500	0	1,500
1315								

Loudon County
County General Fund 101
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	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1316								
1317	54210	Jail Department						
1318	109	Captain(s)		56,545	1,413	57,958		57,958
1319	115	Corrections Sergeants		130,728	3,268	133,996		133,996
1320	160	Guards (Xtra = \$28,200)		1,823,936	(131,048)	1,692,888		1,692,888
1321	160-CRSEC	Guards (Xtra = \$5,000)		120,427	2,705	123,132		123,132
1322	169	Part-time Personnel				0		0
1323	187	Overtime Wages		82,500	191,000	273,500		273,500
1324	187-CRSEC	Overtime Wages		3,500		3,500		3,500
1325	201	Social Security		129,810	4,007	133,817		133,817
1326	201-CRSEC	Social Security		7,683	168	7,851		7,851
1327	204	State Retirement		140,488	4,337	144,825		144,825
1328	204-CRSEC	State Retirement		8,316	181	8,497		8,497
1329	206	Life Insurance		8,609		8,609	(922)	7,687
1330	206-CRSEC	Life Insurance		357		357	177	534
1331	206-RET-LIF	Life Insurance-Retirees		375		375	(3)	372
1332	207	Medical Insurance		668,785		668,785	(229,361)	439,424
1333	207-CRSEC	Medical Insurance		17,566		17,566	4,649	22,215
1334	207-RET-MED	Medical Insurance - Retirees		14,104		14,104	(158)	13,946
1335	207-SRHTH	Medical Insurance - Sr. Health		3,895		3,895	(2,367)	1,528
1336	208	Dental Insurance		33,840		33,840	(10,813)	23,027
1337	208-CRSEC	Dental Insurance		1,089		1,089	222	1,311
1338	208-RET	Dental Insurance - Retirees		1,274		1,274	(106)	1,168
1339	212	Employer Medicare		30,359	937	31,296		31,296
1340	212-CRSEC	Employer Medicare		1,797	39	1,836		1,836
1341	330	Operating Lease Payments (Copier)		2,500		2,500		2,500
1342	331	Legal Services		5,000		5,000		5,000
1343	334	Maintenance Agreements		10,000		10,000		10,000
1344	336	Maintenance and Repair Services- Equipm		5,000		5,000		5,000
1345	340	Medical and Dental Services		300,000		300,000		300,000
1346	348	Postal Charges		200		200		200
1347	349	Printing, Stationery & Forms		500		500		500
1348	355	Travel		1,000		1,000		1,000
1349	355-EXTRA	Travel - Extradition		3,000		3,000		3,000
1350	399	Other Contracted Services		7,000		7,000		7,000

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	A	B	C	D	E	F	G	H
1			General Fund 101					
2			5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1351	410		Custodial Supplies	30,000		30,000		30,000
1352	413		Drugs and Medical Supplies (Inmates)	210,000		210,000		210,000
1353	414		Duplicating Supplies	500		500		500
1354	421		Food Preparation Supplies	3,000		3,000		3,000
1355	422		Food Supplies (Inmates)	250,000		250,000		250,000
1356	431		Law Enforcement Supplies	2,000		2,000		2,000
1357	435		Office Supplies	8,000		8,000		8,000
1358	451		Uniforms	24,000		24,000		24,000
1359	468		Chemicals			0		0
1360	499		Other Supplies& Materials (Inmate Supplies)	50,000		50,000		50,000
1361	513		Workers' Comp Insurance	27,016	5,017	32,033		32,033
1362	524		In-Service/Staff Development	3,000		3,000		3,000
1363	599		Other Charges	100		100		100
1364	708		Communication Equipment		2,000	2,000		2,000
1365	710		Food Service Equipment		3,000	3,000		3,000
1366	711		Furniture and Fixtures	5,000		5,000		5,000
1367	716		Law Enforcement Equipment	0	4,000	4,000		4,000
1368	719		Office Equipment	0	1,000	1,000		1,000
1369						0		0
1370			Total Jail Department	4,232,799	92,024	4,324,823	(238,682)	4,086,141
1371								

Loudon County
County General Fund 101
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	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1372								
1373	54240		Juvenile Program					
1374	189		Other Salaries and Wages	0		0		0
1375	199		Other Per Diem & Fees	0		0		0
1376	201		Social Security	0		0		0
1377	204		State Retirement	0		0		0
1378	212		Employer Medicare	0		0		0
1379	355		Travel	0		0		0
1380	460		Travel/Reservations	0		0		0
1381	499		Other Supplies & Materials	0		0		0
1382								
1383			Total Juvenile Program	0	0	0	0	0
1384								
1385								
1386	54320		Rural Fire Protection					
1387	316		Contributions	0		0		0
1388	316-LAND		Contributions			0		0
1389	316-PHIVF		Philadelphia Fire Department	35,000		35,000		35,000
1390	316-GREVF		Greenback Fire Department	45,000		45,000		45,000
1391	316-TELVF		Tellico Village Fire Department	50,000		50,000		50,000
1392	316-LCFR		Loudon County Fire Rescue	120,000		120,000		120,000
1393								
1394			Total Rural Fire Protection	250,000	0	250,000	0	250,000
1395								

Loudon County
County General Fund 101
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	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1396								
1397	54410		Emergency Management					
1398								
1399	105		Supervisor/Director	52,500	1,313	53,813		53,813
1400	161		Secretary(ies)	42,000	(12,000)	30,000		30,000
1401	201		Social Security	5,859	(663)	5,196		5,196
1402	204		State Retirement	6,341	(717)	5,624		5,624
1403	206		Life Insurance	337		337	(36)	301
1404	206-RET-LIF		Life Insurance - Retirees	0		0	192	
1405	207		Medical Insurance	17,350		17,350	(6,006)	11,344
1406	207-RET-LIF		Medical Insurance - Retirees	0		0	581	581
1407	208		Dental Insurance	1,075		1,075	(283)	792
1408	208-RET-DEN		Dental Insurance - Retirees	0		0	297	297
1409	212		Employer Medicare	1,370	(155)	1,215		1,215
1410	307		Communication	2,820		2,820		2,820
1411	307 Wire		Communication - Wireless	2,400		2,400		2,400
1412	320		Dues and Memberships	110		110		110
1413	327		Freight Expenses	250		250		250
1414	330		Operating Lease Payments	1,100		1,100		1,100
1415	333		Licenses			0		0
1416	334		Maintenance Agreements	671		671		671
1417	334-RADIO		Maintenance Agreements	1,200		1,200		1,200
1418	336		Maintenance and Repair Services-Equipm	1,000		1,000		1,000
1419	336-BOAT		Maintenance and Repair Services-Equipm	2,000		2,000		2,000
1420	338		Maintenance and Repair Services - Vehicles	6,500		6,500	3,326	9,826
1421	348		Postal Charges	130		130		130
1422	349		Printing, Stationery and Forms	800		800		800
1423	355		Travel	1,500		1,500	(870)	630
1424	399		Other Contracted Services	8,500		8,500	1,000	9,500
1425	399 DIVE		Other Contracted Services - (Marine Rescue Team)	8,750		8,750		8,750
1426	399 HYPER		Other Contracted Services - (IPAS - Hyper Reach)	5,000		5,000		5,000
1427	409		Crushed Stone	1,000		1,000	(1,000)	0
1428	412		Diesel Fuel	2,000		2,000		2,000
1429	414		Duplicating Supplies	760		760		760
1430	422		Food Supplies	620		620		620
1431	425		Gasoline	7,000		7,000		7,000

Loudon County
County General Fund 101
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	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1432	434		Natural Gas			0		0
1433	435		Office Supplies	2,600		2,600		2,600
1434	450		Tires	2,500		2,500	(2,456)	44
1435	451		Uniforms	2,000		2,000		2,000
1436	451-DIVE		Uniforms	2,500		2,500		2,500
1437	499		Other Supplies & Materials	2,000		2,000		2,000
1438	499-DIVE		Other Supplies & Materials	2,000		2,000		2,000
1439	508		Premiums on Corporate Surety Bonds			0		0
1440	513		Workers' Comp Insurance	1,825	(593)	1,232		1,232
1441	524		In Service/Staff Development	3,000		3,000		3,000
1442	524 DIVE		In Service/Staff Development	4,000		4,000		4,000
1443	708		Communication Equipment		5,000	5,000		5,000
1444	711		Furniture and Fixtures	500		500		500
1445	719		Office Equipment		3,500	3,500		3,500
1446	790-BOAT		Other Equipment		1,500	1,500		1,500
1447	790-DIVE		Other Equipment		7,000	7,000		7,000
1448								
1449			Total Emergency Management	203,868	4,185	208,053	(5,255)	202,798
1450								

Loudon County
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	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1451								
1452	54490		Other Emergency Mgmt (HLS & DOE Grants)					
1453						0		0
1454	399		Other Contracted Services	0		0		0
1455	422		Food Supplies	0		0		0
1456	435		Office Supplies	0		0		0
1457	435 DOE20		Office Supplies	0	741	741		741
1458	450		Tires	0		0		0
1459	708		Communication Equipment	0	17,000	17,000		17,000
1460	708 12.5K		Communication Equipment	0		0		0
1461	708 DOE19		Communication Equipment	16,000	(16,000)	0		0
1462	711 DOE20		Furniture	0	6,427	6,427		6,427
1463	719 DOE20		Office Equipment	0	8,832	8,832		8,832
1464	790		Other Equipment	0		0		
1465								
1466			Total Other Emergency Management	16,000	17,000	33,000	0	33,000
1467								

Loudon County
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	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1468								
1469	54610		County Coroner/Medical Examiner					
1470	131		Medical Personnel (Medical Examiner)	9,000		9,000		9,000
1471	108		Investigators	0	16,000	16,000		16,000
1472	399		Contract w/UT for Autopsies	100,000		100,000		100,000
1473						0		0
1474								
1475			Total County Coroner/Medical Examiner	109,000	16,000	125,000	0	125,000
1476								
1477								
1478								
1479								
1480	54900		Other Public Safety					
1481	207-RET-MED		Medical Insurance-Retirees	0		0		0
1482	316-LCECD		Contributions - Loudon Co E-911	540,000		540,000		540,000
1483	316-RBAY		Contributions - Rarity Bay First Responders	1,500		1,500		1,500
1484	316-DIVE		Contributions - Loudon Co. Dive Rescue	0		0		0
1485								
1486			Total Communication/E-911	541,500	0	541,500	0	541,500
1487								
1488								
1489	Total Public Safety			10,501,264	301,098	10,802,362	(260,925)	10,541,437
1490								

Loudon County
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	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1491								
1492	55000		Public Health and Welfare					
1493								
1494	55110		Local Health Department					0
1495	206 RET		Life Insurance Retirees	96		96		96
1496	207 RET		Medical Insurance - Retirees			0		0
1497	208 RET		Dental Insurance - Retirees	324		324	(27)	297
1498	307		Communication	3,000		3,000		3,000
1499	307-WIRE		Communication	2,000		2,000		2,000
1500	316		Contributions	4,635		4,635		4,635
1501	320		Dues & Memberships	300		300		300
1502	330		Operating Lease Payments (Copier)	4,500		4,500		4,500
1503	333		Licenses	210		210		210
1504	337		Maintenance & Repair - Office Equip	300		300		300
1505	348		Postal Charges	1,500		1,500		1,500
1506	349		Printing, Stationery & Forms	1,678		1,678		1,678
1507	355		Travel	1,532		1,532		1,532
1508	399		Other Contracted Services	11,395		11,395		11,395
1509	413		Medical Supplies	1,000		1,000		1,000
1510	414		Duplicating Supplies	323		323		323
1511	422		Food Supplies	600		600		600
1512	435		Office Supplies	4,087		4,087		4,087
1513	499		Other Supplies & Materials	908		908		908
1514	508		Premiums on Corporate Surety Bonds	64		64		64
1515	524		In-Service/Staff Development	1,200		1,200		1,200
1516	711		Furniture and Fixtures	426		426		426
1517	719		Office Equipment		510	510		510
1518	790		Other Equipment		800	800		800
1519						0		0
1520			Total Local Health Department	40,078	1,310	41,388	(27)	41,361

Loudon County
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	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1521								
1522	55120		Animal Control					
1523	103		Assistant Director	0		0		0
1524	105		Supervisor/Director	50,877	1,272	52,149		52,149
1525	169		Part-time Personnel	29,120	720	29,840		29,840
1526	187		Overtime Pay	10,000		10,000		10,000
1527	189		Staff Wages	146,101	2,911	149,012		149,012
1528	201		Social Security	14,694	248	14,942		14,942
1529	204		State Retirement	13,948	221	14,169		14,169
1530	206		Life Insurance	967		967	(8)	959
1531	207		Medical Insurance	36,733		36,733	(4,879)	31,854
1532	208		Dental Insurance	1,758		1,758	(33)	1,725
1533	212		Employer Medicare	3,436	59	3,495		3,495
1534	307		Communication	2,100		2,100		2,100
1535	307-WIRE		Communication	2,066	534	2,600		2,600
1536	320		Dues and Memberships	50		50		50
1537	330		Operating Lease Payments	800		800		800
1538	333		Licenses	220		220		220
1539	338		Maintenance and Repair - Vehicles	1,500	5,600	7,100		7,100
1540	340		Medical & Dental Services (Vaccinations for employe	1,000	300	1,300		1,300
1541	348		Postal Charges	200		200		200
1542	349		Printing, Stationery & Forms	1,327		1,327		1,327
1543	349 PETSM		Printing, Stationery & Forms	1,000		1,000		1,000
1544	355		Travel	2,000		2,000		2,000
1545	355-PETSM		Travel - PetsMart	1,000	5,000	6,000		6,000
1546	357		Veterinary Services	29,754		29,754		29,754
1547	357-ASHLTR		Veterinary Services	500		500		500
1548	359		Disposal Fees	100	210	310		310
1549	399		Other Contracted Services	1,000		1,000		1,000

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1550	401		Animal Food & Supplies	28,000	200	28,200		28,200
1551	401 ASHLT		Animal Food & Supplies	15,000	(6,500)	8,500		8,500
1552	401 BQUST		Animal Food & Supplies	22,600		22,600		22,600
1553	401-LADDS		Animal Food & Supplies	3,000	500	3,500		3,500
1554	401-PETSM		Animal Food & Supplies	5,000		5,000		5,000
1555	401-TEST		Animal Food & Supplies	6,500	2,050	8,550		8,550
1556	410		Custodial Supplies	5,000		5,000		5,000
1557	414		Duplicating Supplies	269		269		269
1558	425		Gasoline	8,000		8,000		8,000
1559	435		Office Supplies	1,500		1,500		1,500
1560	450		Tires	2,000		2,000		2,000
1561	451		Uniforms	1,500		1,500		1,500
1562	452		Utilities	9,000		9,000		9,000
1563	499		Other Supplies & Materials	1,500		1,500		1,500
1564	509		Refunds	80		80		80
1565	513		Workers' Comp Insurance	4,561	(865)	3,696		3,696
1566	524		In Service/Staff Development	1,000		1,000		1,000
1567	718		Vehicles			0		0
1568	719		Office Equipment		754	754		754
1569	791 CATRM				2,900	2,900		2,900
1570	790 ANIMA		Other Equipment	500		500		500
1571								
1572			Total Animal Control	467,261	16,114	483,375	(4,920)	478,455

Loudon County
County General Fund 101
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	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1573								
1574	55150		Material and Child Health Services					
1575	105-TOBAC-PRE		Supervisor/Director	0		0		0
1576	201-TOBAC PRE		Social Security	0		0		0
1577	204-TOBAC-PRE		State Retirement	0		0		0
1578	212-TOBAC-PRE		Employer Medicare	0		0		0
1579	302-TOBAC-SHS		Advertising	0		0		0
1580	349-TOBAC-BAM		Printing, Stationery, and Forms	0		0		0
1581	355-TOBAC-PRE		Travel	0		0		0
1582	355-TOBAC-SHS		Travel	0		0		0
1583	399-TOBAC-PRE		Other Contracted Services	0		0		0
1584	399-TOBAC-SHS		Other Contracted Services	0		0		0
1585	499-TOBAC-BAM		Other Supplies and Materials	0		0		0
1586	499-TOBAC-PRE		Other Supplies and Materials	0		0		0
1587	499-TOBAC-SHS		Other Supplies and Materials	0		0		0
1588	524-TOBAC-BAM		In-Service/Staff Development	0		0		0
1589	524-TOBAC-PRE		In-Service/Staff Development	0		0		0
1590	719-TOBAC-PRE		Office Equipment	0		0		0
1591								
1592				0	0	0	0	0
1593								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number	5/17/2021 15:16		2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1594	55190		Other Local Health Services (DGA Grant)					
1595	189		Wages/Salaries	265,600		265,600		265,600
1596	201		Social Security	17,000		17,000		17,000
1597	204		Retirement	21,549		21,549		21,549
1598	206		Life Insurance	1,600		1,600		1,600
1599	206-RET-LIF		Life Insurance	96		96		96
1600	207		Medical Insurance	106,114		106,114		106,114
1601	207- SRHTH		Medical Insurance	2,141		2,141		2,141
1602	208		Dental Insurance	7,700		7,700		7,700
1603	212		Medicare	4,500		4,500		4,500
1604	307		Communication			0		0
1605	355		Travel	10,200		10,200		10,200
1606	506		Liability Insurance			0		0
1607	513		Workman's Comp Insurance	7,700		7,700		7,700
1608	711		Furniture and Fixtures	0		0		0
1609								
1610			Total Other Local Health Services	444,200	0	444,200	0	444,200
1611								
1612	55900		Other Public Health & Welfare - Healthy Environment Grant					
1613	316-ACTIV		Contributions- Improvements at Phila Park			0		0
1614								
1615			Total Other Public Helath & Welfare	0				
1616								
1617	Total Public Health and Welfare			951,539	17,424	968,963	(4,947)	964,016
1618								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1619	56000		Social, Cultural, and Recreational Services	0				
1620								
1621	56100		Adult Activities					
1622	316		Contributions (Adult Community Training)			0		0
1623								
1624			Total Adult Activities	0	0	0	0	0
1625								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1626								
1627	56300		Senior Citizens Assistance					
1628	105		Supervisor/Director	42,824	1,070	43,894		43,894
1629	161		Office on Aging Director	25,501	645	26,146		26,146
1630	189		Other Salaries and Wages	61,610	1,581	63,191		63,191
1631	201		Social Security	8,056	204	8,260		8,260
1632	204		Retirement	8,719	221	8,940		8,940
1633	206		Life Insurance	680		680	(6)	674
1634	206-RET-LIF		Life Insurance - Retirees	392		392	260	652
1635	207		Medical Insurance	38,311		38,311	(4,999)	33,312
1636	207-RET-MED		Medical Insurance - Retirees	6,682		6,682	(6,682)	0
1637	207-SRHTH		Medical Insurance - Sr. Health	6,422		6,422	(521)	5,901
1638	208		Dental Insurance	2,406		2,406	(68)	2,338
1639	208-RET-DEN		Dental Insurance-Retirees	648		648	(54)	594
1640	212		Employer Medicare	1,884	48	1,932		1,932
1641	307		Communication	4,833		4,833		4,833
1642	316-FDBOX		Contributions - Food Box Program	0	4,013	4,013		4,013
1643	330		Operating Lease Payments (Copier)	2,200		2,200		2,200
1644	333		Licenses	2,000		2,000		2,000
1645	336		Maintenance and Repair Services-Equipment	1,637		1,637		1,637
1646	338		Vehicle Maintenance	3,000		3,000		3,000
1647	348		Postal Charges	900		900		900
1648	349		Printing, Stationery, and Forms	2,500		2,500		2,500
1649	355		Travel	900		900		900
1650	399		Other Contracted Services	5,500		5,500		5,500
1651	410		Custodial Supplies	900		900		900
1652	414		Duplicating Supplies	200		200		200
1653	422 LUNCH		Food Supplies	8,000		8,000		8,000
1654	425		Gasoline	4,500		4,500		4,500
1655	435		Office Supplies	1,350	(20)	1,330		1,330
1656	450		Tires & Tubes	1,000		1,000		1,000
1657	452		Utilities	15,000		15,000		15,000
1658	499		Other Supplies and Materials	600		600		600
1659	513		Workers' Comp Insurance	3,649	(1,185)	2,464		2,464
1660	599		Other Charges	1,500		1,500		1,500
1661	599-SRCTZ		Other Charges			0		0
1662	735		Health Equipment	0	20	20		20
1663	719		Office Equipment	0		0		0
1664						0		0
1665			Total Senior Citizens Assistance	264,304	6,597	270,901	(12,070)	258,831
1666								
1667	56700		Parks and Fair Boards	0				
1668	316		Contributions	0				
1669				0				
1670								
1671			Total Social, Cultural, and Recreational Services	264,304	6,597	270,901	(12,070)	258,831

Loudon County
County General Fund 101
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	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1672								
1673	57000		Agriculture and Natural Resources					
1674								
1675	57100		Agricultural Extension Service					
1676	140		Salary Supplement	0		0		0
1677	307		Communication	4,600		4,600		4,600
1678	307-WIRE		Communication					
1679	309		Contracts w/Gov't Agencies	167,079	4,177	171,256		171,256
1680	330		Operating Lease Payments	1,550		1,550		1,550
1681	399		Other Contracted Services	1,650		1,650		1,650
1682	435		Office Supplies	770		770		770
1683	499		Other Supplies and Materials	670		670		670
1684	719		Office Equipment		2,070	2,070		2,070
1685								
1686			Total Agricultural Extension Service	176,319	6,247	182,566	0	182,566
1687								
1688	57300		Forest Service					
1689	316		Contributions (TN Dept of Ag/Div of Forestry)	0		0		0
1690								
1691			Total Forest Service	0	0	0	0	0
1692								
1693	57500		Soil Conservation					
1694	140		Salary Supplements	0		0		0
1695	162		Clerical Personnel	16,010	400	16,410		16,410
1696	201		Social Security	993	25	1,018		1,018
1697	204		State Retirement			0		0
1698	212		Employer Medicare	232	6	238		238
1699	307		Communication	1,600		1,600		1,600
1700	316		Contributions	2,000		2,000		2,000
1701	355		Travel	500		500		500
1702	399		Other Contribution	0		0		0
1703								
1704			Total Soil Conservation	21,335	431	21,766	0	21,766
1705								
1706	57700		Flood Control					
1707	316		Contributions (Sweetwater Water Shed)	2,000		2,000		2,000
1708								
1709			Total Flood Control	2,000	0	2,000	0	2,000
1710								
1711	57800		Storm Water Management					
1712	361		Permits	4,000		4,000		4,000
1713								
1714			Total Storm water Management	4,000	0	4,000	0	4,000
1715								
1716			Total Agriculture and Natural Resources	203,654	6,678	210,332	0	210,332

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1717								
1718	58000		Other General Government					
1719	58110		Tourism					
1720	316		Contributions (Visitor's Bureau)	120,000		120,000		120,000
1721	316		Contributions (Visitor's Bureau)	0		0		0
1722								
1723			Total Tourism	120,000	0	120,000	0	120,000
1724								
1725	58120		Economic and Industrial Agencies					
1726	320		Dues and Memberships			0		0
1727	320		Dues & Memberships (E TN Economic Dev Agency)			0		0
1728	320		Dues & Memberships (E TN Dev District)	3,885		3,885		3,885
1729	316		Contributions			0		0
1730	316		Contributions (Loudon Co Ec Dev Ag)	162,545		162,545		162,545
1731	316		Contributions (Innovation Valley)	0		0		0
1732								
1733			Total Economic and Industrial Agencies	166,430	0	166,430	0	166,430
1734								
1735	58130		General Welfare Assistance					
1736	316		Contributions	3,000		3,000		3,000
1737	341		Pauper Burials	3,750		3,750		3,750
1738								
1739			Total General Welfare Assistance	6,750	0	6,750	0	6,750
1740								

Loudon County
County General Fund 101
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	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1741	58300		Veterans Services					
1742	169		Part-time Personnel	13,084	249	13,333		13,333
1743	189		Other Salaries & Wages	31,803	812	32,615		32,615
1744	201		Social Security	2,783	66	2,849		2,849
1745	204		Retirement	2,134	54	2,188		2,188
1746	206		Life Insurance	60		60	120	180
1747	207		Medical Insurance	10,948		10,948	(10,948)	0
1748	212		Employer Medicare	651	15	666		666
1749	307		Communications	1,300		1,300		1,300
1750	307 WIRE		Communications	450		450		450
1751	316		Contributions - Veteran's Honor Guard			0		0
1752	320		Dues and Memberships	950		950		950
1753	330		Operating Lease Payments	250		250		250
1754	334		Maintenance Agreement - TDVA Claims Mgmt Progr	898		898		898
1755	338		Maintenace and Repair Services-Vehicl			0		0
1756	348		Postal Charges	100		100		100
1757	349		Printing, Stationery, and Forms	600		600		600
1758	355		Travel	5,000		5,000		5,000
1759	414		Duplicating Supplies	162		162		162
1760	417		Software	300		300		300
1761	425		Gasoline			0		0
1762	435		Office Supplies	1,000		1,000		1,000
1763	499		Other Supplies & Materials	0		0		0
1764	513		Workman's Comp	0	616	616		616
1765	719		Office Equipment	0	3,100	3,100		3,100
1766								
1767			Total Veterans Services	72,473	4,912	77,385	(10,828)	66,557
1768								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1769	58500		Contributions to Other Agencies					
1770	316		Contributions	0				
1771	316		Loudon County Health Education Alliance			0		0
1772	316		Loudon County Education Foundation	2,500	(2,500)	0		0
1773	316		Loudon County Health Improvement Council			0		0
1774	316		Smoky Mountain Service Dogs	2,000	(2,000)	0		0
1775	316		Child Advocacy Center	42,000		42,000		42,000
1776	316		Sr. Citizens Home Assistance			0		0
1777	316		UT Speech & Hearing			0		0
1778	316		Little TN Valley Educational Coop	3,000		3,000		3,000
1779	316		Loudon County Community Channel	6,100		6,100		6,100
1780	316		Iva's Place	8,000		8,000		8,000
1781	316		Good Samaritan Center of Loudon County	13,000		13,000		13,000
1782						0		0
1783			Total Non Profit Organizations	76,600	(4,500)	72,100	0	72,100
1784								
1785								
1786	58600		Employee Benefits					
1787	205		Employee and Dependent Insurance	2,500		2,500		2,500
1788	513		Workman's Compensation Insurance	0				
1789	530		Fines, Assessments, & Penalties	0		0		0
1790								
1791			Total Employee Benefits	2,500	0	2,500	0	2,500
1792								

Loudon County
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	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1793	58801		COVID-19 - Grant 1					
1794	499-SRCTR		Supplies & Materials - Sr. Center COVID		14,410	14,410		14,410
1795	499		Supplies & Materials -COVID	0	50,000	50,000		50,000
1796	708		Communication Equipment	0	15,000	15,000		15,000
1797	711		Furniture	0	1,000	1,000		1,000
1798	719		Office Equipment	0	5,000	5,000		5,000
1799								
1800						0		0
1801								
1802			Total COVID-19 Grant-1	0	85,410	85,410	0	85,410
1803								
1804								
1805	58802		COVID-19 - Grant 2 - Election Commission					
1806	168		Temporary Personnel		0	0	3,207	3,207
1807	187		Overtime	0	0	0	8,107	8,107
1808	193		Election Workers	0	0	0	17,172	17,172
1809	201		Social Security	0	0	0	966	966
1810	204		State Retirement	0		0	638	638
1811	206		Life Insurance	0		0	21	21
1812	207		Medical Insurance	0		0	278	278
1813	208		Dental Insurance	0		0	11	11
1814	212		Employer Medicare	0		0	301	301
1815	348		Postal Charges	0		0	3,211	3,211
1816	351		Rentals	0		0	100	100
1817	355		Travel	0		0	114	114
1818	435		Office Supplies	0		0	3,874	3,874
1819	719		Office Equipment	0	0	0		0
1820								
1821						0		0
1822								
1823			Total COVID-19 Grant-2	0	0	0	38,000	38,000
1824								
1825								
1826								
1827								
1828	58900		Miscellaneous / Building & Contents Insurance					
1829	309		Contracts with Government Agencies	0		0		0
1830	510		Trustee's Commission	250,000		250,000	50,000	300,000
1831	540		Tax Relief Program	95,000		95,000		95,000
1832	599		Other Charges			0		0
1833								
1834			Total Misc./Building & Contents Insurance	345,000	0	345,000	50,000	395,000
1835								
1836	Total Other General Government			789,753	85,822	875,575	77,172	952,747

Loudon County
County General Fund 101
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	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1837								
1838	82100		Principal on Debt					
1839	82110		General Government Principal on Loans					
1840	612		Principal on Other Loans	50,000	25,978	75,978		75,978
1841								
1842			Total Principal on Debt	50,000	25,978	75,978	0	75,978
1843								
1844	82200		Interest on Debt					
1845	82210		General Govt Interest on Loans					
1846	613		Interest on Other Loans	0		0		0
1847								
1848			Total Principal on Debt	0	0	0	0	0
1849								
1850			Total Principal/Interest on Other Loans	50,000	25,978	75,978	0	75,978
1851								
1852	Total Expenditures			21,260,100	643,331	21,903,431	(281,200)	21,622,231
1853								
1854								
1855	99000		Other Uses					
1856								
1857	99100		Transfers Out					
1858	590		Transfers to Other Funds	0		0		0
1859								
1860			Total Transfers Out	0	0	0	0	0
1861								
1862								
1863	Total Expenditures and Transfers Out			21,260,100	643,331	21,903,431	(281,200)	21,622,231
1864								
1865								
1866								

Loudon County
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	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1867								
1868	Estimated June 30, 2020 FB			8,494,401				
1869	Less Restricted, Committed & Assigned Items			1,107,430				
1870	Estimated Available Fund Balance July 1, 2019			7,386,971		7,386,971		7,386,971
1871								
1872								
1873								
1874								
1875								
1876	Total Revenue			19,689,385	961,450	20,650,835	(76,335)	20,574,500
1877	Transfers In			0	13,060	13,060	0	13,060
1878								
1879	Total Revenue and Transfers In			19,689,385	974,510	20,663,895	(76,335)	20,587,560
1880								
1881								
1882								
1883	Total Available Funds			27,076,356	974,510	28,050,866	(76,335)	27,974,531
1884								
1885	Expenditure Budget			21,260,100	643,331	21,903,431	(281,200)	21,622,231
1886	Transfers Out			0	0	0	0	0
1887								
1888								
1889								
1890	Total Expenditures and Transfer Out			21,260,100	643,331	21,903,431	(281,200)	21,622,231
1891								
1892	Budget Effect (Revenue - Expense)			(1,570,715)		(1,239,536)		(1,034,671)
1893								
1894	Ending Fund Balance			5,816,256	331,179	6,147,435	204,865	6,352,300
1895								
1896								
1897								

Loudon County Commission

BUDGET AMENDMENTS

Public Libraries Fund 115

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			5/16/21 9:23 PM	2020-2021	2020-2021	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
5								
6								
7			Sub Fund: COU - County Contribution					
8								
9	40000		Local Taxes					
10								
11	40110		Current Property Tax	310,283		310,283		310,283
12	40120		Trustee's Collections - Prior Year	3,500		3,500		3,500
13	40125		Trustee's Collections - Bankruptcy	200		200		200
14	40130		Clerk & Master Collections - Prior Year	2,000		2,000		2,000
15	40140		Interest and Penalty	900		900		900
16	40163-TATE		Payment in-Lieu of Tax - Tate & Lyle	10,300		10,300		10,300
17	40320		Bank Excise Tax	400		400		400
18								
19			Total Local Taxes	327,583	0	327,583	0	327,583
20								
21								
22	44000		Other Local Revenues					
23								
24				0		0		0
25	44160 DEN		Retirees Dental Insurance Payments	638		638	657	1,295
26	44160 LIF		Retirees Life Insurance Payments	40		40	153	193
27	44160 MED		Retirees Medical Insurance Payments	493		493	5,322	5,815
28	44170 CIGNA		Miscellaneous Refunds					
29	44170-WKCMP		Misc Refunds - Workers Comp					
30			Total Other Local Revenues	1,171	0	1,171	6,132	7,303
31								
32								
33	49000		Other Sources (non-revenue)					
34								
35	49800		Transfers In	0		0		0
36								
37			Total Other Sources/Transfers In	0	0	0	0	0
38								
39								
40			Total Revenues	328,754	0	328,754	6,132	334,886
41								
42								
43								
44								

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			5/16/21 9:28 PM	2020-2021	2020-2021	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
45	EXPENDITURES -Subfund COU- County Contribution							
46								
47	56000		Social, Cultural, and Recreational Services					
48	56500		<u>Libraries</u>					
49								
50	162		Clerical Personnel-Wages	146,312		146,312		146,312
51	168		Temporary Personnel	7,708		7,708		7,708
52	169		Part-time Personnel	43,635		43,635		43,635
53	186		Longevity Pay			0		0
54	187		Overtime Pay	500		500		500
55	188		Bonus Payments			0		0
56	201		Social Security	12,286		12,286		12,286
57	204		State Retirement	9,818		9,818		9,818
58	206		Life Insurance	853		853	(32)	821
59	206 LIF		Life Insurance Retirees	192		192	192	384
60	207		Medical Insurance	35,173		35,173	8,423	43,596
61	207 RET		Medical Insurance Retirees	7,054		7,054	5,688	12,742
62	207 SRHTH		Medical Insurance - Sr Health	8,562		8,562	(370)	8,192
63	208		Dental Insurance	2,150		2,150	453	2,603
64	208 DEN		Dental Insurance - Retirees	999		999	188	1,187
65	210		Unemployment Compensation			0		0
66	212		Employee Medicare	2,873		2,873		2,873
67	316		Contributions	10,000		10,000		10,000
68	355		Travel	1,500		1,500		1,500
69	499		Other Supplies			0		0
70	510		Trustees Commission	6,500				
71	513		Workman's Comp Insurance	4,600		4,600		4,600
72	524		Staff Development	1,206		1,206		1,206
73	599		Other Charges			0		0
74								
75			Total Libraries	301,921	0	301,921	14,542	316,463
76								
77	58000		Other Operations					
78	58900		<u>Miscellaneous</u>					
79	510		Trustee's Commission					0
80								
81			Total Other Operations	0				0
82								
83								
84			Total Expenditures	301,921	0	301,921	14,542	316,463
85								
86			Total Revenue	328,754	0	328,754	6,132	334,886
87			Total Expenditures	301,921	0	301,921	14,542	316,463
88								
89			Effect on Fund Balance	26,833	0	26,833	(8,410)	18,423
90								
91			Estimated Beginning Fund Balance	184,536		184,536		184,536
92								
93	ESTIMATED ENDING FUND BALANCE SUBFUND COU			211,369		211,369		202,959

\$14,542 increase in MOE
[17May_07Jun2021]

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			5/16/21 9:23 PM	2020-2021	2020-2021	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
94			Subfund LEN - Lenoir City Library					
95			REVENUES					
96	43000		Charges for Current Services					
97	43350		Copy Fees	1,000		1,000		1,000
98	43360		Library Fees	500		500		500
99	44130		Sale of Materials & Supplies			0		0
100	44570-HAIDN		Contributions - In Memory of Haiden Bounds	0		0	1,031	1,031
101	44570		Contributions & Gifts	150		150	2,000	2,150
102						0		0
103			Total Charges for Current Services	1,650	0	1,650	3,031	4,681
104								
105	48000		Other Governments and Citizens Groups					
106	48130		Contr from Govt's (Library Board)	10,000		10,000	1,000	11,000
107	47301-CARES		COVID-19 Grant	0	1,700	1,700		1,700
108	48610-PETTW		Donations from Citizens Groups	3,000	(3,000)	0		0
109			Total Other Governments and Citizens Groups	13,000	(1,300)	11,700	1,000	12,700
110								
111			Total Revenues	14,650	(1,300)	13,350	4,031	17,381
112								
113			EXPENDITURES					
114	56000		Social, Cultural, and Recreational Services					
115	56500		Libraries					
116	307		Communications (\$100 per month)	2,000		2,000		2,000
117	307		Communications (Balance of CARES Grant)	0	1,815	1,815		1,815
118	307-CARES		Communications - CARES Grant	0	1,700	1,700		1,700
119	330		Operating Lease Payments	1,250	500	1,750		1,750
120	348		Postal Charges	200		200		200
121	349		Printing - Library Cards & Applications	200		200		200
122	399		Other Contracted Services	50		50		50
123	414		Duplicating Supplies	0	200	200		200
124	422		Story Time (Food Supplies)	200		200		200
125	432		Library Books	5,500	10,050	15,550		15,550
126	432-PETTW		Library Books/Media - Pettrway Grant	3,000	(3,000)	0		0
127	432-AUDIO		Audios and Videos			0		0
128	435		Office Supplies	1,000		1,000		1,000
129	437		Periodicals	600		600		600
130	499		Other Supplies & Materials	150	500	650		650
131	719		Office Equipment	500	1,100	1,600		1,600
132			Total Libraries	14,650	12,865	27,515	0	27,515
133								
134			Total Expenditures	14,650	12,865	27,515	0	27,515
135								
136			Est Beginning Fund Balance July 1, 2020- Includes Cash on Hand	72,074		72,074		72,074
137			Less Cash on Hand	(50)				
138			Less PY Encumbrance	(177)				
139			Total Revenue	14,650	(1,300)	13,350	4,031	17,381
140			Total Expenditures	14,650	12,865	27,515	0	27,515
141								
142			Effect on Fund Balance	0	(14,165)	(14,165)	4,031	(10,134)
143								
144			ESTIMATED ENDING FUND BALANCE SUBFUND LEN	71,847	(14,165)	57,909	4,031	61,940

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			5/16/21 9:23 PM	2020-2021	2020-2021	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
145			Subfund LOU - Loudon Public Library					
146			REVENUES					
147	43000		Charges for Current Services					
148	43350		Copy Fees	2,500		2,500		2,500
149	43360		Library Fees	2,600		2,600		2,600
150			Total Charges for Current Services	5,100	0	5,100	0	5,100
151								
152	44000		Other Local Revenues					
153	44130		Sale of Materials & Supplies	250		250		250
154	44570		Contributions & Gifts	225		225		225
155			Total Other Local Revenues	475	0	475	0	475
156								
157	47100		Federal through State					
158	47301-CARES		COVID-19 Grant	0	255	255		255
159	47590-TECH		Other Federal through State Revenues	500	640	1,140		1,140
160			Total State of Tennessee	500	895	1,395	0	1,395
161								
162	48000		Other Governments and Citizens Groups					
163	48130		Contributions from Governments (From Library Board)	9,550		9,550	1,000	10,550
164	48610-PETTW		Contributions from Citizens Groups (Pettway Grant)	2,500	(2,500)	0		0
165	48610		Donations from Citizens Groups (Rotary Club)	200		200		200
166			Total Other Governments and Citizens Groups	12,250	(2,500)	9,750	1,000	10,750
167								
168			Total Revenues	18,325	(1,605)	16,720	1,000	17,720
169								

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			5/16/21 9:23 PM	2020-2021	2020-2021	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
170			EXPENDITURES					
171	56000		Social, Cultural, and Recreational Services					
172	56500		Libraries					
173	307		Communications	850		850	0	850
174	330		Operating Lease Payments	0	1,200	1,200		1,200
175	333		Licenses (Software)	725		725		725
176	334		Maintenance Agreement	1,200		1,200		1,200
177	348		Postal Charges	50		50		50
178	349		Printing	350		350		350
179	399		Other Contracted Services	400		400		400
180	399 CARES		Other Contracted Services - CARES Grant	0	255	255		255
181	410		Custodial Supplies	300		300		300
182	414		Duplicating Supplies	0	200	200		200
183	432		Library Books	6,300		6,300	1,000	7,300
184	432 AUDIO		Library Books	3,500	(2,666)	834		834
185	432-DIGIT		Library Books	750	(750)	0		0
186	432-PETT W		Library Books - Pettway Grant	2,500	(2,500)	0		0
187	435		Office Supplies	1,250	750	2,000		2,000
188	437		Periodicals	200		200		200
189	499		Other Supplies & Materials	1,200		1,200		1,200
190	499-FY20		Other Supplies & Materials	0	36	36		36
191	599		Other Charges	0	100	100		100
192	711		Furniture and Fixtures	750		750		750
193	719-TECH		Office Equipment	0	1,140	1,140		1,140
194	719		Office Equipment	500	1,130	1,630		1,630
195			Total Libraries	20,825	(1,105)	19,720	1,000	20,720
196								
197			Total Expenditures	20,825	(1,105)	19,720	1,000	20,720
198								
199			Est Beginning Fund Balance July 1, 2020- Includes Cash on Hand	17,815		17,815		17,815
200			Less PY Encumbrance					
201			Less Cash on Hand	(50)				
202			Total Revenue	18,325	(1,605)	16,720	1,000	17,720
203			Total Expenditures	20,825	(1,105)	19,720	1,000	20,720
204			Effect on Fund Balance	(2,500)	(500)	(3,000)	0	(3,000)
205								
206			ESTIMATED ENDING FUND BALANCE SUBFUND LOU	15,265	(500)	14,765	0	14,765

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			5/16/21 9:23 PM	2020-2021	2020-2021	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
207	Subfund PHI - Philadelphia Library							
208	REVENUES							
209	43000	Charges for Current Services						
210	43350	Copy Fees		150	100	250		250
211	43360	Library Fees		200	100	300		300
212						0		0
213	Total Charges for Current Services			350	200	550	0	550
214								
215	47100	State of Tennessee						
216	46980-GRANT	Other State Grants		0		0		0
217	Total State of Tennessee			0	0	0	0	0
218								
219	44000	Other Local Revenues						
220	44130	Sale of Materials & Supplies				0		0
221	44570	Contributions & Gifts		5	895	900		900
222	Total Other Local Revenues			5	895	900	0	900
223								
224	48000	Other Governments and Citizens Groups						
225	48130	Contributions from Governments (From Library Board)		1,900		1,900	1,000	2,900
226	48610-PETTW	Donations from Citizens Groups - PETTW		2,800	(2,800)	0		0
227	Total Other Governments and Citizens Groups			4,700	(2,800)	1,900	1,000	2,900
228								
229	Total Revenues			5,055	(1,705)	3,350	1,000	4,350
230								

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			5/16/21 9:23 PM	2020-2021	2020-2021	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
231	EXPENDITURES							
232	56000	Social, Cultural, and Recreational Services						
233	56500	Libraries						
234	302	Advertising	0		0			0
235	307	Communications	1,300		1,300			1,300
236	320	Dues & Memberships			0			0
237	330	Lease Payments	400		400			400
238	348	Postal Charges	100		100			100
239	349	Printing	250	250	500			500
240	355	Summer Reading Program (Travel)			0			0
241	410	Custodial Supplies	200		200			200
242	414	Duplicating Supplies	0	50	50			50
243	429	Instructional Supplies & Materials	200		200			200
244	432-PETITW	Library Books	2,800	(2,800)	0			0
245	435	Office Supplies	300		300			300
246	499	Other Supplies & Materials	300		300			300
247	711	Furniture and Fixtures	70		70			70
248	719	Office Equipment	0		0			0
249	719 GRANT	Office Equipment - Technology Grant			0			0
250	Total Libraries		5,920	(2,500)	3,420	0		3,420
251								
252		Total Expenditures	5,920	(2,500)	3,420	0		3,420
253								
254	Est Beginning Fund Balance July 1, 2020 - Includes Cash on Hand		9,727		9,727			9,727
255		Less Cash on Hand	(50)					
256								
257		Total Revenue	5,055	(1,705)	3,350	1,000		4,350
258		Total Expenditures	5,920	(2,500)	3,420	0		3,420
259								
260		Effect on Fund Balance	(865)		(70)	1,000		930
261								
262	ESTIMATED-ENDING-FUND BALANCE SUBFUND-PHI		8,812		9,657	1,000		10,657

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			5/16/21 9:23 PM	2020-2021	2020-2021	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
263			Subfund GRE - Greenback Library					
264			REVENUES					
265	43000		Charges for Current Services					
266	43350		Copy Fees	325		325		325
267	43360		Library Fees	325		325		325
268			Total Charges for Current Services	650	0	650	0	650
269								
270	44000		Other Local Revenues					
271	44570		Contributions & Gifts	100		100		100
272	43360		Library Fees			0		0
273			Total Other Local Revenues	100	0	100	0	100
274								
275	46000		State of Tennessee					
276	46980		Other State Grants			0		0
277			Total State of Tennessee	0		0		0
278								
279	48000		Other Governments and Citizens Groups					
280	48130		Contributions from Governments (From Library Board)	1,765		1,765	1,000	2,765
281	48610-PETTW		Donations from Citizens Groups (PETTW)	0		0		0
282			Total Other Governments and Citizens Groups	1,765	0	1,765	1,000	2,765
283								
284			Total Revenues	2,515	0	2,515	1,000	3,515
285								
286			EXPENDITURES					
287	56000		Social, Cultural, and Recreational Services					
288	56500		Libraries					
289	307		Communications	600		600		600
290	333		Licenses	550		550		550
291	348		Postal Charges			0		0
292	399		Other Contracted Services			0		0
293	429		Instructional Supplies	200		200		200
294	432		Library Books	500		500		500
295	432 PETTW		Library Books - Pettway Grant			0		0
296	435		Office Supplies	500		500		500
297	437		Periodicals			0		0
298	499		Other Supplies	165				
299	711		Furniture & Fixtures			0		0
300	719		Office Equipment			0		0
301			Total Libraries	2,515	0	2,515	0	2,515
302								
303			Total Expenditures	2,515	0	2,515	0	2,515
304								
305			Est Beginning Fund Balance July 1, 2019 - Includes Cash on Hand	6,555		6,555		6,555
306			Less Cash on Hand	(50)				
307								
308			Total Revenue	2,515	0	2,515	1,000	3,515
309			Total Expenditures	2,515	0	2,515	0	2,515
310								
311			Effect on Fund Balance	0	0	0	1,000	1,000
312								
313			ESTIMATED ENDING FUND BALANCE/SUBFUND GRE	6,505	0	6,505	1,000	7,505
314								

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			5/16/21 9:23 PM	2020-2021	2020-2021	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
315			Subfund TEL - Tellico Village Library					
316			REVENUES					
317	43000		Charges for Current Services					
318	43350		Copy Fees	950		950		950
319	43360		Library Fees	950		950		950
320	44570		Contributions & Gifts			0		0
321			Total Charges for Current Services	1,900	0	1,900	0	1,900
322								
323	44000		Other Local Revenues					
324	44570		Contributions & Gifts	0		0		0
325			Total Other Local Revenues	0		0		0
326								
327	46000		State of Tennessee					
328	46980-GRANT		Other State Grants	0		0		0
329			Total State of Tennessee	0		0		0
330								
331	48000		Other Governments and Citizens Groups					
332	48130		Contributions from Governments (From Library Board)	8,200		8,200	1,000	9,200
333	48610-GRANT		Donations from Citizens Groups (Rotary Club)			0		0
334			Total Other Governments and Citizens Groups	8,200	0	8,200	1,000	9,200
335								
336			Total Revenues	10,100	0	10,100	1,000	11,100
337								

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			5/16/21 9:23 PM	2020-2021	2020-2021	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
338			EXPENDITURES					
339	56000		Social, Cultural, and Recreational Services					
340	56500		Libraries					
341	302		Advertising			0		0
342	330		Operating Lease Payments	0	400	400		400
343	333		Licenses	825		825		825
344	337		Office Equipment Maint & Repair	300		300		300
345	348		Postal Charges			0		0
346	349		Printing	0	1,005	1,005		1,005
347	359		Disposal Fees			0		0
348	399		Contracted Services			0		0
349	410		Custodial Supplies	250		250		250
350	415		Electric			0		0
351	432		Library Books	4,500	995	5,495		5,495
352	435		Office Supplies	1,000		1,000		1,000
353	437		Periodicals	2,500	100	2,600		2,600
354	454		Water & Sewer			0		0
355	499		Other Supplies	1,000		1,000		1,000
356	719		Office Equipment	0		0		0
357								
358			Total Libraries	10,375	2,500	12,875	0	12,875
359								
360			Total Expenditures	10,375	2,500	12,875	0	12,875
361								
362			Beginning Fund Balance July 1, 2018 - Includes Cash on Hand	7,030		7,030		7,030
363			Less Cash on Hand	(50)				
364								
365			Total Revenue	10,100	0	10,100	1,000	11,100
366			Total Expenditures	10,375	2,500	12,875	0	12,875
367								
368			Effect on Fund Balance	(275)	(2,500)	(2,775)	1,000	(1,775)
369								
370			ESTIMATED ENDING FUND BALANCE SUBFUND TEL	6,705	(2,500)	4,205	1,000	5,205
371								

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			5/16/21 9:23 PM	2020-2021	2020-2021	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
372								
373			Subfund FLO - Cash Flow					
374			REVENUES					
375	49000		Other Sources - Non-revenue					
376	49800		Transfers In	0		0		0
377						0		0
378			Total Other Sources	0	0	0	0	0
379								
380								
381			Total Revenues	0	0	0	0	0
382								
383			EXPENDITURES					
384	56000		Social, Cultural, and Recreational Services					
385	56500		Libraries	0		0		0
386						0		0
387								
388			Total Libraries	0	0	0	0	0
389								
390			Total Expenditures	0	0	0	0	0
391								
392			Estimated Beginning Fund Balance July 1, 2018	60,000		60,000		60,000
393								
394								
395			Total Revenue	0	0	0	0	0
396			Total Expenditures	0	0	0	0	0
397			Effect on Fund Balance	0	0	0	0	0
398								
399			ESTIMATED ENDING FUND BALANCE SUBFUND FLO	60,000	0	60,000	0	60,000
400								

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			5/16/21 9:23 PM	2020-2021	2020-2021	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
401								
402								
403			TOTAL REVENUE & TRANSFERS IN	379,399	(4,610)	374,789	14,163	388,952
404								
405			TOTAL EXPENDITURES	356,206	11,760	367,966	15,542	383,508
406								
407			EFFECT ON FUND BALANCE	23,193				5,444
408								
409			EST BEGINNING FUND BALANCE 7/1/20	357,737		357,560		357,560
410			Less Cash on Hand and PY Encumbrances	(177)				
411								
412			Available Fund Balance 7/1/2018	357,560				
413								
414			ESTIMATED ENDING FUND BALANCE	380,753		364,383		363,004
415								
416								
417								
418								
419								
420								
421								
422								
423								

Loudon County Commission

BUDGET AMENDMENTS

Recycling Centers Fund 116

Loudon County
Recycling Centers
FUND 116
Fiscal Year Ending June 30, 2021

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				05/16/21	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
5									
6			REVENUE						
7		40000	Local Taxes						
8			40110	Current Property Tax			0		0
9			40120	Trustee's Pr Yr			0		0
10			40125	Trustee's Coll.-Bankruptcy			0		0
11			40130	Clerk and Master Delq Tax			0		0
12			40140	Interest and Penalty			0		0
13			40210	Sales Tax	656,260		656,260	343,740	1,000,000
14			40320	Bank Excise Tax	0		0		0
15									
16				Total Local Taxes	656,260	0	656,260	343,740	1,000,000
17									
18		44000	Other Local Revenue						
19			44145	Sale of Recycled Materials	75,000		75,000	40,000	115,000
20			44145-FY20	Sale of Recycled Materials	0		0	5,383	5,383
21			44160-RET-MED	Retirees' Insurance Pmts - Medical			0	54	54
22			44160-RET-LIF	Retirees' Life Insurance PMTS			0	111	111
23			44160-RET-DEN	Retirees' Dental Insurance PMTS	82		82	188	270
24			44170-WKCOMP	Misc Refunds - Workers Comp			0	225	225
25			44570	Contributions & Gifts	0		0	250	250
26			44530	Sale of Equipment			0		0
27									
28				Total Other Local Revenue	75,082	0	75,082	46,211	121,293
29									

59.66% estimate of
Sales Tax

Loudon County
Recycling Centers
FUND 116
Fiscal Year Ending June 30, 2021

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				05/16/21	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
30		46000	State of Tennessee						
31			46170 Solid Waste Grant				0		0
32			46430 Litter Grant		49,100		49,100		49,100
33			46990-REBAT Other State Revenues				0		0
34									
35				Total State Revenue	49,100	0	49,100	0	49,100
36									
37		49000	Other Sources						
38			49700 Insurance Recovery		0		0	3,909	3,909
39			Total Other Sources		0	0	0	3,909	3,909
40									
41			46990 Other State Revenues		0		0		0
42					0	0	0	0	0
43									
44			TOTAL REVENUE		780,442	0	780,442	389,951	1,170,393
46									
47									
48			TOTAL REVENUE AND OTHER SOURCES		780,442	0	780,442	389,951	1,170,393
49									
50									

Loudon County
Recycling Centers
FUND 116
Fiscal Year Ending June 30, 2021

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				05/16/21	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
51			EXPENDITURES						
52			55732 Convenience Center						
53			103 Assistant				0		0
54			105 Supervisor/Director		55,746	274	56,020		56,020
55			141 Foremen/Teamleaders		94,162	2,392	96,554		96,554
56			164 Attendants		104,083	2,663	106,746		106,746
57			169 Part-time Personnel		119,431	2,986	122,417		122,417
58			187 Overtime Pay		3,500		3,500		3,500
59			201 Social Security		23,369	516	23,885		23,885
60			204 State Retirement		17,278	357	17,635		17,635
61			206 Life Insurance		1,368		1,368	(106)	1,262
62			206-RET-LIF Life Insurance - Retirees		164		164	70	234
63			207 Medical Insurance		76,952		76,952	(12,523)	64,429
64			207-SRHTH Medical Insurance - Sr. Health		4,408		4,408	3,401	7,809
65			208 Dental Insurance		4,829		4,829	(203)	4,626
66			208-RET-DEN Dental Insurance-Retirees				0	297	297
67			210 Unemployment Compensation				0		0
68			212 Employer Medicare		5,524	62	5,586		5,586
69			307 Communication		5,465		5,465		5,465
70			307-WIRE Communication		900		900		900
71			312 Contracts with Private Agencies				0		0
72			320 Dues and Membership		500		500		500
73			330 Operating Lease Payments		500		500		500
74			332 Legal Notices, Recording, and Court		200		200		200
75			336 Maintenance Repair Equipment		15,500		15,500		15,500
76			338 Maintenance Repair Vechiles		5,200		5,200		5,200
77			347 Pest Control		1,500		1,500		1,500
78			348 Postal Charges		100		100		100
79			351 Rentals				0		0
80			355 Travel		1,000		1,000		1,000
81			359 Disposal Fees		135,000		135,000		135,000
82			362 Penalties				0		0
83			399 Other Contacted Services		68,000		68,000		68,000
84			402 Asphalt		0	55,000	55,000		55,000
85			410 Custodial Supplies		3,800		3,800		3,800

\$55,000 - Paving at
Greenback facility
[16Nov_07Dec2020]

Loudon County
Recycling Centers
FUND 116
Fiscal Year Ending June 30, 2021

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				05/16/21	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
86			412	Diesel Fuel	500		500		500
87			422	Food Supplies			0		0
88			423	Fuel Oil			0		0
89			425	Gasoline	5,700		5,700		5,700
90			435	Office Supplies	1,000		1,000		1,000
91			442	Propane	5,000		5,000	1,000	6,000
92			443	Road Signs			0		0
93			450	Tires and Tubes	2,000		2,000		2,000
94			451	Uniforms	6,000		6,000		6,000
95			452	Utilities	11,000		11,000		11,000
96			499	Other Supplies and Materials	5,000		5,000		5,000
97			510	Trustee's Commission	7,500	4,500	12,000		12,000
98			513	Workers Comp Insurance	7,300	700	8,000		8,000
99			524	In Service/Staff Development	500		500		500
100			599	Other Charges			0		0
101			707	Building Improvements		10,000	10,000		10,000
102			711	Furnitures and Fixtures			0		0
103			718	Vehicles			0		0
104			719	Office Equipment		1,000	1,000		1,000
105			733	Solid Waste Equipment		13,666	13,666		13,666
106			733-REBAT	Solid Waste Equipment - Rebate			0		0
107			790	Other Equipment		5,000	5,000		5,000
108									
109									
110				TOTAL CONVENIENCE CENTER	799,979	99,116	899,095	(8,064)	891,031

Loudon County
Recycling Centers
FUND 116
Fiscal Year Ending June 30, 2021

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				05/16/21	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
111									
112		55720	Sanitation Education/Information (Litter Grant)						
113			105 Supervision/Director				0		0
114			160 Guards		7,500		7,500		7,500
115			169 LITED Part-time Personnel		1,500		1,500		1,500
116			185 Educational Incentive				0		0
117			201 Social Security		500		500		500
118			201 LITED Social Security		93		93		93
119			204 Retirement		800		800		800
120			204 LITED Retirement		146		146		146
121			206 Life Insurance		100		100		100
122			207 Medical Insurance		1,400		1,400		1,400
123			208 Dental Insurance		300		300		300
124			212 Medicare		108		108		108
125			212 LITED Medicare		22		22		22
126			338 Vehicle Maint & Repair		1,500		1,500		1,500
127			355 Travel				0		0
128			399 LITED Other Contracted Services		18,239		18,239		18,239
129			412 Diesel Fuel		4,000		4,000		4,000
130			422 Food Supplies				0		0
131			425 Gasoline				0		0
132			429 Instructional Supplies & Materials				0		0
133			443 Road Signs				0		0
134			450 Tires				0		0
135			451 Uniforms				0		0
136			499 Other Supplies & Materials		12,892		12,892		12,892
137			599 Other Charges (Litter Education)				0		0
138			718 Motor Vehicles				0		0
139			719 Office Equipment				0		0
140			733 Solid Waste Equipment				0		0
141									
142			TOTAL LITTER GRANT		49,100	0	49,100	0	49,100
143									
144									

Loudon County
Recycling Centers
FUND 116
Fiscal Year Ending June 30, 2021

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				05/16/21	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
145		55751	Recycling Education/Information (Oil Grant)						
146			399	Other Contracted Services	0		0		0
147			499	Other Supplie and Materials	0		0		0
148			733	Solid Waste Equipment	0		0		0
149									
150				TOTAL OIL GRANT	0	0	0	0	0
151									
152		58900	Miscellaneous						
153			510	Trustee's Commission	0		0		0
154				TOTAL MISC/TRUSTEE COMM	0	0	0	0	0
155									
156		82110	General Gov't Debt Service						
157			610	Principal on Capital Leases	0		0		0
158				Total Debt Service	0	0	0	0	0
159									
160				Total Expenses	849,079	99,116	948,195	(8,064)	940,131
161									
162		99100	Transfers						
163			590	Operating Transfers	0		0		0
164				Total Transfers	0	0	0	0	0
165									
166				TOTAL EXPS AND TRANSFERS	849,079	99,116	948,195	(8,064)	940,131
167									
168				TOTAL REV and TRFS IN	780,442	0	780,442	389,951	1,170,393
169				TOTAL EXPS AND TRFS OUT	849,079	99,116	948,195	(8,064)	940,131
170				EFFECT ON FUND BALANCE	(68,637)	(99,116)	(167,753)	398,015	230,262
171									
172				EST (UNAUDITED) AVAILABEL FB JUL 1, 2020	540,594				540,594
173									
174									
175				EST END OF YEAR BALANCE	471,957				770,856

Loudon County Commission

BUDGET AMENDMENTS

Highway Department Fund 131

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
5	Revenue							
6								
7	40000		Local Taxes					
8								
9	<i>40100</i>		<u>County Property Taxes</u>					
10	40110		Current Property Tax	549,799		549,799		549,799
11	40120		Trustee's Prior Year	15,000		15,000		15,000
12	40125		Trustee's Collections-Bankruptcy	540		540		540
13	40130		Clerk & Master's Prior Year	5,500		5,500		5,500
14	40140		Interest and Penalty	2,000		2,000		2,000
15	40163-TATE		Payments in Lieu of Taxes	18,155		18,155		18,155
16								
17			Total County Property Taxes	590,994	0	590,994	0	590,994
18								
19	<i>40200</i>		<u>County Local Option Taxes</u>					
20	40280		Mineral Severance Tax	60,000		60,000		60,000
21								
22			Total County Local Option Taxes	60,000	0	60,000	0	60,000
23								
24	<i>40300</i>		<u>Statutory Local Taxes</u>					
25	40320		Bank Excise Tax	2,000		2,000		2,000
26	40390		Other Statutory Local Taxes			0		0
27								
28			Total Statutory Local Taxes	2,000	0	2,000	0	2,000
29								
30	Total Local Taxes			652,994	0	652,994	0	652,994
31								
32	43000		Charges for Services					
33	43190		Other General Service Charges	0		0		0
34								
35			Total Charges for Services	0	0	0	0	0
36								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
37	44000		Other Local Revenues					
38								
39	44100		<u>Recurring Items</u>					
40	44120		Lease/Rentals			0		0
41	44130		Sale of Materials & Supplies	22,711		22,711		22,711
42	44135		Sale of Gasoline			0		0
43	44145		Sale of Recycled Materials			0		0
44	44160		Retirees' Insurance Payments			0		0
45	44160-RET-LIF		Retirees' Life Insurance PMTS	626		626	82	708
46	44160-RET-MED		Retirees' Medical Insurance PMTS	21,160		21,160	(7,205)	13,955
47	44160-RET-DEN		Retirees' Dental Insurance PMTS	3,749		3,749	65	3,814
48	44170		Miscellaneous Refunds	3,000		3,000		3,000
49	44170-WKCOMP		Miscellaneous Refunds - Workers Comp			0		0
50	44170-CIGNA		Miscellaneous Refunds			0		0
51	44520		Insurance Recovery			0		0
52	44530		Sale of Equipment			0		0
53	44530-GOVDL		Sale of Equipment-GovDeals	8,000		8,000		8,000
54	44540		Sale of Property			0		0
55	44560		Damages Recovered from Individuals			0		0
56	44990		Other Local Revenue			0		0
57								
58			Total Other Local Revenues	59,246	0	59,246	(7,058)	52,188
59								
60								
61								
62								
63								
64	Total Other Local Revenues			59,246	0	59,246	(7,058)	52,188

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
65	46000		State of Tennessee					
66								
67	46400		<u>Public Works Grants</u>					
68	46410		Bridge Program	410,000		410,000		410,000
69	46420		State Aid Program (Add'l for STBGP)	328,927	(328,927)	0		0
70	46420 STAID		State Aid Program	266,658	297,478	564,136		564,136
71	46440 STBGP		TN Industrial Infrastructure Program- STBGP	230,653	31,449	262,102		262,102
72	46490		Other Public Works Grants			0		0
73								
74			Total Public Works Grants	1,236,238	0	1,236,238	0	1,236,238
75								
76								
77								
78	46800		<u>Other State Revenues</u>					
79	46920		Gasoline & Motor Fuel Tax	1,863,671		1,863,671		1,863,671
80	46930		Petroleum Special Tax	31,458		31,458		31,458
81						0		0
82								
83			Total Other State Revenues	1,895,129	0	1,895,129	0	1,895,129
84								
85	Total State of Tennessee			3,131,367	0	3,131,367	0	3,131,367
86								
87								
88	47000		Federal Revenue					
89	47100		<u>Federal Through State</u>					
90	47590-STBGP		Other Federal Through State	943,618	128,362	1,071,980		1,071,980
91	47590-BMILK		Other Federal Through State			0		0
92	47230		Disaster Relief (FY 2011 & 2015)	0		0		0
93								
94	Total Federal Revenue			943,618	128,362	1,071,980	0	1,071,980
95								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
96								
97								
98								
99								
100								
101								
102	48000		Other Governments & Citizens Groups					
103	48140-PHIL		Contracted Services	0		0		0
104								
105								
106			Total Other Governments & Citizens G	0	0	0	0	0
107								
108								
109								
110	49000		Other Sources					
111	49700		Insurance Recovery	0		0		0
112	49600-TRADE		Proceeds from Sale of Capital Assets		92,000	92,000		92,000
113	49600-TRADE		Proceeds from Sale of Capital Assets		190,000	190,000		190,000
114								
115			Total Other Sources	0	282,000	282,000	0	282,000
116								
117	Total Revenues			4,787,225	410,362	5,197,587	(7,058)	5,190,529
118								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
119	Total Highway/Public Works Expenditures							
120	60000		Highways					
121	61000		Administration					
122	101		County Official	93,742	3,074	96,816		96,816
123	103		Assistant	72,800	1,831	74,631		74,631
124	142		Mechanics	39,604	208	39,812		39,812
125	144		Equipment Operators - Heavy	193,607	977	194,584		194,584
126	145		Equipment Operators - Light	276,724	1,518	278,242		278,242
127	147		Truck Drivers	109,658	582	110,240		110,240
128	161		Secretary	42,432	208	42,640		42,640
129	169		Part-time Personnel	14,980		14,980		14,980
130	187		Overtime Pay	15,000		15,000		15,000
131	302		Advertising	150		150		150
132	320		Dues & Memberships	5,500		5,500		5,500
133	331		Legal Services	500		500		500
134	337		Maintenance - Office Equipment			0		0
135	348		Postal Charges	150		150		150
136	349		Printing, Stationery & Forms	800		800	(300)	500
137	355		Travel	4,000	(4,000)	0		0
138	435		Office Supplies	1,500		1,500	(200)	1,300
139	524		In-Service/Staff Development	2,000		2,000	(2,000)	0
140	599		Other Charges			0		0
141	719		Office Equipment	500		500		500
142								
143			Total Administration	873,647	4,398	878,045	(2,500)	875,545
144								
145								
146								
147								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
148	62000		Highway and Bridge Maintenance					
149	321		Engineering Services	500		500	(500)	0
150	323		Explosive and Drilling Services			0		0
151	351		Rentals	4,000	1,500	5,500		5,500
152	399		Other Contracted Services	30,000	77,500	107,500		107,500
153	402		Asphalt	308,546	500,000	808,546	65,069	873,615
154	403		Asphalt - Cold Mix	6,000		6,000		6,000
155	404		Asphalt - Hot Mix	150,000		150,000	(65,069)	84,931
156	408		Concrete	7,000		7,000	(4,000)	3,000
157	409		Crushed Stone	45,000		45,000		45,000
158	436		Other Road Materials	15,000	6,000	21,000		21,000
159	438		Pipe	30,000		30,000		30,000
160	443		Road Signs	15,000	2,000	17,000		17,000
161	444		Salt	20,000	(20,000)	0		0
162	445		Sand	1,000		1,000		1,000
163	468		Chemicals	1,500		1,500		1,500
164	499		Other Supplies & Materials	10,000	2,000	12,000		12,000
165								
166			Total Highway & Bridge Maintenance	643,546	569,000	1,212,546	(4,500)	1,208,046
167								
168								
169								
170								
171								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
172	63100		Operation & Maintenance of Equipment					
173	336		Maintenance & Repair - Equipment	40,000		40,000	(15,000)	25,000
174	338		Maintenance & Repair Vehicles	10,000		10,000	(4,000)	6,000
175	353		Towing Services	1,500		1,500		1,500
176	359		Disposal Fees	5,000	3,000	8,000		8,000
177	399		Other Contracted Services			0		0
178	412		Diesel Fuel	50,000		50,000		50,000
179	416		Equipment Parts - Heavy	50,000	(3,000)	47,000	(24,000)	23,000
180	417		Equipment Parts - Light	120,000		120,000		120,000
181	418		Equip/Mach Parts			0		0
182	425		Gasoline	27,000		27,000		27,000
183	433		Lubricants	8,000		8,000		8,000
184	446		Small Tools			0		0
185	450		Tires and Tubes	25,000	(500)	24,500		24,500
186	499		Other Supplies & Materials	8,000	5,000	13,000		13,000
187	599		Other Charges	2,000		2,000		2,000
188								
189			Total Operation & Maint of Equip	346,500	4,500	351,000	(43,000)	308,000
190								
191								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
192	65000		Other Charges					
193	307		Communication	14,000		14,000		14,000
194	347		Pest Control	941		941		941
195	399		Other Contracted Services	4,000		4,000		4,000
196	410		Custodial Supplies	1,000		1,000		1,000
197	413		Drugs and Medical Supplies	1,200	500	1,700		1,700
198	415		Electricity	10,100		10,100		10,100
199	424		Garage Supplies	6,000	5,000	11,000		11,000
200	427		Ice	600		600		600
201	451		Uniforms	20,000		20,000		20,000
202	506		Liability Insurance	94,000		94,000		94,000
203	508		Premiums on Bonds	700		700		700
204	510		Trustee's Commission	30,000		30,000		30,000
205	511		Vehicle & Equip Insurance			0		0
206	599		Other Charges	4,000		4,000		4,000
207								
208			Total Other Charges	186,541	5,500	192,041	0	192,041
209								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
210	66000		Employee Benefits					
211	188		Bonus Payments			0		0
212	188-RET-MED		Bonus Payments			0		0
213	201		Social Security	53,230	521	53,751		53,751
214	204		State Retirement- Pensions	55,597	1,570	57,167		57,167
215	205		Employee & Dependent Insurance	2,000		2,000		2,000
216	206		Life Insurance	3,303		3,303	(42)	3,261
217	206-RET-LIF		Life Insurance - Retirees	1,262		1,262	225	1,487
218	207		Medical Insurance	209,890		209,890	7,818	217,708
219	207-RET-MED		Medical Insurance - Retirees	43,495		43,495	(15,586)	27,909
220	207-SRHTH		Medical Insurance - Sr Health	18,495		18,495	877	19,372
221	208		Dental Insurance	12,853		12,853	126	12,979
222	208-RET-DEN		Dental Insurance - Retirees	3,748		3,748	(67)	3,681
223	209		Disability Insurance			0		0
224	210		Unemployment Compensation	5,000		5,000		5,000
225	212		Employer Medicare	12,449	122	12,571		12,571
226	513		Workman's Compensation Insurance	58,000		58,000		58,000
227								
228			Total Employee Benefits	479,322	2,213	481,535	(6,649)	474,886
229								
230								
231								
232								
233								
234								

**Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2021**

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
235	68000		Capital Outlay					
236	321-BMILK		Engineering Services			0		0
237	321-STBGP		Engineering Services	162,400	(162,400)	0		0
238	332-BMILK		Evaluation and Testing	350	(350)	0		0
239	339		Matching Share- Add'l for STBGP	6,578	(6,578)	0		0
240	339-BRIDG		Matching Share	3,515		3,515		3,515
241	339-STBGP		Matching Share	5,232	662	5,894		5,894
242	339-STAID		Matching Share	6,135	5,148	11,283		11,283
243	404-BMILK		Asphalt - Hot Mix			0		0
244	404-STBGP		Asphalt - Hot Mix	777,218	186,562	963,780		963,780
245	409		Crushed Stone	3,000		3,000		3,000
246	705		Bridge Construction	410,000		410,000		410,000
247	706		Building Construction					
248	790		Other Equipment (Plotter)			0		0
249	711		Furniture & Fixtures			0		0
250	714		Highway Equipment	100,000		100,000	50,000	150,000
251	717		Maintenance Equipment			0		0
252	718		Motor Vehicles	107,117	(107,117)	0		0
253	718-TRADE		Motor Vehicles		104,412	104,412		104,412
254	718-TRADE		Motor Vehicles		194,391	194,391		194,391
255	726		State Aid Projects - Add'l for STBGP	328,927	(328,927)	0		0
256	726-STAID		State Aid Projects	266,658	297,478	564,136		564,136
257	726-STBGP		State Aid Projects	229,673	32,429	262,102		262,102
258								
259			Total Capital Outlay	2,406,803	215,710	2,622,513	50,000	2,672,513
260								
261	TOTAL HIGHWAYS			4,936,359	801,321	5,737,680	(6,649)	5,731,031
262								
263								
264								
265								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
266	80000		Debt Service					
267								
268								
269	82120		Highways and Streets					
270	601		Principal on Bonds	0		0		0
271	602		Principal on Notes	0		0		0
272	612		Principal on Other Loans	0		0		0
273								
274			Total Principal on Notes	0	0	0	0	0
275								
276								
277								
278	82220		Highways and Streets					
279	604		Interest on Notes	0		0		0
280						0		0
281			Total Interest on Notes	0	0	0	0	0
282								
283	Total Debt Service			0	0	0	0	0
284								
285	99000		Other Uses					
286	99100		Transfers Out			0		0
287	590		Transfers to Other Funds (171 Tractor)			0		0
288								
289			Total Transfers Out	0	0	0	0	0
290								
291								
292								
293								
294	Total Expenditures			4,936,359	801,321	5,737,680	(6,649)	5,731,031
295								
296								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
297	Estimated Total FB June 30, 2020			1,090,380				
298	Less Encumbrances			517,671				
299				267,648				
300	Estimated Available Restricted Fund Balance July 1, 2020			840,357		840,357		840,357
301								
302								
303								
304								
305	Total Revenue			4,787,225	410,362	5,197,587	(7,058)	5,190,529
306								
307								
308	Total Available Funds			5,627,582	410,362	6,037,944	(7,058)	6,030,886
309								
310	Expenditure Budget			4,936,359	801,321	5,737,680	(6,649)	5,731,031
311								
312	Total Expenditures and Transfer Out			4,936,359	801,321	5,737,680	(6,649)	5,731,031
313								
314	Estimated Ending Fund Balance			691,223	(390,959)	300,264	(409)	299,855
315								
316								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		5/17/2021 15:16	2020-2021	2020-2021	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
317								
318	<i>Projected Ending Fund Balance with 10% of the Expense Budget Remaining Unspent:</i>							
319								
320			10% of the Expense Budget = 304,419					458,482
321								
322			Revised Projected Ending Fund Balance =					758,337
323								
324								
325								
326								

Loudon County Commission

BUDGET AMENDMENTS

General Purpose School Fund 141

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2021

Loudon County Commission
EXHIBIT 060721-N

BUDGET AMENDMENTS						
General Fund 141						
5/17/2021 13:14						
		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
General Purpose School Revenue						
40000	Local Taxes					
40100	<u>County Property Taxes</u>					
40110	Current Property Tax	9,727,686	0	9,727,686	0	9,727,686
40120	Trustee's Collections Prior Year	187,000	0	187,000	(87,000)	100,000
	Total County Property Taxes	9,914,686	0	9,914,686	(87,000)	9,827,686
40125	Bankruptcy	20,000	0	20,000	(5,000)	15,000
		20,000	0	20,000	(5,000)	15,000
40100	<u>County Property Taxes</u>					
40130	Clerk and Master's Collections Prior Year	190,000	0	190,000	(15,000)	175,000
40140	Interest and Penalty	44,000	0	44,000	(9,000)	35,000
40163-TATE	Payments in-Lieu of Taxes - Tate & Lyle	324,645	0	324,645	0	324,645
	Total County Property Taxes	558,645	0	558,645	(24,000)	534,645
40200	<u>County Local Option Taxes</u>					
40210	Local Option Sales Tax	4,000,000	0	4,000,000	800,000	4,800,000
40275	Mixed Drink Tax	25,000	0	25,000	10,000	35,000
	Total County Local Option Taxes	4,025,000	0	4,025,000	810,000	4,835,000
40300	<u>Statutory Local Taxes</u>					
40320	Bank Excise Tax	20,000	0	20,000	10,000	30,000
40350	Interstate Telecommunications Tax	2,900	0	2,900	(2,900)	0
	Total Statutory Local Taxes	22,900	0	22,900	7,100	30,000
Total Local Taxes		14,541,231	0	14,541,231	701,100	15,242,331
41000	Licenses and Permits					
41100	<u>Licenses</u>					
41110	Marriage Licenses	1,200	0	1,200	0	1,200
41140	Cable TV Franchises	0	0	0	0	0
	Total Licenses	1,200	0	1,200	0	1,200
Total Licenses and Permits		1,200	0	1,200	0	1,200

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2021

BUDGET AMENDMENTS						
General Fund 141						
5/17/2021 13:14						
		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
43000	Charges for Current Services					
43500	<u>Education Charges</u>					
43542	Contract for Instructional Services with Other LEA's	0	0	0	0	0
43570	Receipts from Individual Schools	15,000	0	15,000	0	15,000
43581	Community Service Fees-Children	0	0	0	0	0
43583	TBI Criminal Background Fee	0	0	0	0	0
	Total Education Charges	15,000	0	15,000	0	15,000
Total Charges for Current Services		15,000	0	15,000	0	15,000
44000	Other Local Revenues					
44100	<u>Recurring Items</u>					
44110	Investment Income	30,000	0	30,000	45,000	75,000
44130	Sale of Material and Supplies	0	0	0	0	0
44145	Sale of Recycled Materials	0	0	0	0	0
44146	E-Rate Funding	0	0	0	0	0
4160-RET-DEN	Retirees' Insurance Payments	50,000	0	50,000	0	50,000
44160-RET-LIF	Retirees' Insurance Payments	7,300	0	7,300	0	7,300
44160-RET-VIS	Retirees' Insurance Payments	5,100	0	5,100	0	5,100
51-COBRA-DEN	Cobra Insurance Payments	0	0	0	0	0
44170	Miscellaneous Refunds	2,000	480	2,480	0	2,480
44170-ATT	Miscellaneous Refunds	0	0	0	0	0
44170-TNRMT	Miscellaneous Refunds - TN Risk Management	0	0	0	0	0
	Total Recurring Items	94,400	480	94,880	45,000	139,880

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2021

BUDGET AMENDMENTS						
General Fund 141						
5/17/2021 13:14						
		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
44500	<u>Nonrecurring Items</u>					
44530-GOVDL	Sale of Equipment	0	6,308	6,308	0	6,308
44540	Sale of Property	0	116,825	116,825	0	116,825
44570-CSH	Contributions and Gifts	0	0	0	0	0
	Total Nonrecurring Items	0	123,133	123,133	0	123,133
Total Other Local Revenues		94,400	123,613	218,013	45,000	263,013
46000	<u>State of Tennessee</u>					
46500	<u>State Education Funds</u>					
46511	Basic Education Program	21,937,000	(47,500)	21,889,500	0	21,889,500
46515	Early Childhood Education	734,715	4,039	738,754	0	738,754
46520	School Food Service	0	0	0	0	0
46550	Driver Education	0	0	0	0	0
46590	Other State Education Funds	58,467	0	58,467	0	58,467
46590-BC	Bridge Camp	0	0	0	97,446	97,446
46590-FRC	Family Resource Center	0	0	0	0	0
46590-LEAP	LEAPS Grant	309,625	(131,623)	178,002	0	178,002
46590-SLC	Summer Learning Camps	0	0	0	248,618	248,618
46590-SMC	STEAM Mini Camps	0	0	0	71,034	71,034
46591	Coordinated School Health	160,000	0	160,000	0	160,000
46592	Internet Connectivity	0	0	0	0	0
46594	Family Resource Center	30,211	0	30,211	0	30,211
46610	Career Ladder Program	88,600	0	88,600	0	88,600
46640	Vocational Equipment	0	0	0	0	0
	Total State Education Funds	23,318,618	(175,084)	23,143,534	417,098	23,560,632
46800	<u>Other State Revenues</u>					
46840	Alcoholic Beverage Tax	0	0	0	0	0
46851	State Revenue Sharing-T.V.A.	1,150,000	0	1,150,000	0	1,150,000
	Total Other State Revenues	1,150,000	0	1,150,000	0	1,150,000
Total State of Tennessee		24,468,618	(175,084)	24,293,534	417,098	24,710,632
46980-FE	Other State Grants	0	10,000	10,000	0	10,000
46981	Safe Schools	0	86,867	86,867	0	86,867
46990	Other State Revenue	0	12,452	12,452	0	12,452
	Total	0	109,319	109,319	0	109,319

LCBOE:
Summer Camp revenue
(State portion):
BC - Bridge Camp
SLC - Summer Learning
Camps
SMC - STREAM Mini
Camps

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2021

BUDGET AMENDMENTS						
General Fund 141						
5/17/2021 13:14						
Account		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
47000	Federal Government					
47100	<u>Federal Through State</u>					
47143	Special Education - Grants to States	0	45,000	45,000	0	45,000
47147	Safe and Drug-Free Schools State Grant	190,732	58,552	249,284	0	249,284
47147-EES	Safe and Drug-Free Schools State Grant	74,250	21,021	95,271	0	95,271
47304	COVID-19 Grant	0	196,662	196,662	0	196,662
47306-UNEMP	COVID-19 Grant A	0	0	0	15,867	15,867
47590-BC	Bridge Camp	0	0	0	52,472	52,472
47590-SLC	Summer Learning Camps	0	0	0	133,871	133,871
47590-SMC	STEAM Mini Camps	0	0	0	38,249	38,249
47590-VR	Other Federal Through State VR Grant	212,069	(1,437)	210,632	0	210,632
	Total Federal Through State	477,051	319,798	796,849	240,459	1,037,308
47600	<u>Direct Federal Revenue</u>					
47640	ROTC Reimbursement	66,000	0	66,000	0	66,000
	Total Direct Federal Revenue	66,000	0	66,000	0	66,000
Total Federal Government		543,051	319,798	862,849	240,459	1,103,308
48000	Citizens Groups					
48130	Contributions	0	12,000	12,000	0	12,000
48610	Donations	0	16,550	16,550	0	16,550
48610-ALT	Donations - Alternative School	0	0	0	0	0
48610-BIT	Donations - Bridges in Transition	0	0	0	0	0
48610-CAMP	Donations - Camp Bravado	0	0	0	0	0
48610-CHR	Donations - Christmas	0	8,500	8,500	0	8,500
48610-CL	Donations - CL	0	3,500	3,500	0	3,500
48610-FAM	Donations - FAM	0	6,500	6,500	0	6,500
48610-FRC	Donations - FRC	0	0	0	0	0
48610-LCAP	Donations - LCA	0	0	0	0	0
48610-LCEF	Donations - LCEF	0	0	0	0	0
48610-MUSIC	Donations - MUSIC	0	0	0	0	0
48610-NMS	Donations - North Middle School	0	0	0	0	0
48610-RTI	Donations - RTI	0	0	0	0	0
48610-SHOE	Donations - SHOE	0	0	0	0	0
48610-SUP	Donations - SUP	0	2,000	2,000	0	2,000
48610-WSF	Donations - WSF	0	9,000	9,000	0	9,000
	Total Citizens Groups	0	58,050	58,050	0	58,050

LCBOE:
Unemployment COVID
reimbursement

LCBOE:
Summer Camp revenue
(Federal portion):

BC - Bridge Camp
SLC - Summer Learning
Camps
SMC - STREAM Mini
Camps

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2021

BUDGET AMENDMENTS						
General Fund 141						
Account	5/17/2021 13:14	2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
48990	Other					
48990	Other	0	0	0	0	0
49700-INS	Insurance Recovery	0	0	0	0	0
49800	Transfer In	0	0	0	0	0
Total Revenues		39,663,500	435,696	40,099,196	1,403,657	41,502,853
Total Other Source		0	0	0	0	0
Total General Purpose School		39,663,500	435,696	40,099,196	1,403,657	41,502,853

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2021

BUDGET AMENDMENTS						
General Fund 141						
5/17/2021 13:14						
Account		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
General Purpose School Expenditures						
70000	Education					
71000	Instruction					
71100	Regular Instruction Program					
116	Teachers	14,345,440	385,367	14,730,807	0	14,730,807
116-BC	Teachers - Bridge Camp	0	0	0	80,000	80,000
116-SLC	Teachers - Summer Learning Camps	0	0	0	216,000	216,000
116-SMC	Teachers - STREAM Mini Camps	0	0	0	54,000	54,000
117	Career Ladder Program	50,000	0	50,000	0	50,000
128	Homebound Teachers	7,000	0	7,000	0	7,000
163	Educational Assistants	1,188,083	29,263	1,217,346	0	1,217,346
163-BC	Educational Assistants - Bridge Camp	0	0	0	15,591	15,591
163-SLC	Educational Assistants - Summer Learning Camps	0	0	0	47,477	47,477
195	Certified Substitute Teachers	45,600	0	45,600	0	45,600
198	Non-Certified Substitute Teachers	128,914	0	128,914	0	128,914
201	Social Security	977,433	25,038	1,002,471	0	1,002,471
201-BC	Social Security - Bridge Camp	0	0	0	5,927	5,927
201-SLC	Social Security - Summer Learning Camps	0	0	0	16,336	16,336
201-SMC	Social Security - STREAM Mini Camps	0	0	0	3,348	3,348
204	State Retirement	1,558,851	37,023	1,595,874	0	1,595,874
204-BC	State Retirement - Bridge Camp	0	0	0	9,262	9,262
204-SLC	State Retirement - Summer Learning Camps	0	0	0	25,369	25,369
204-SMC	State Retirement - STREAM Mini Camps	0	0	0	5,546	5,546
205-RET-VIS	Employee and Dependent Insurance	2,803	0	2,803	1,800	4,603
206	Life Insurance	57,632	0	57,632	(4,145)	53,487
206-RET-LIF	Life Insurance	14,700	0	14,700	0	14,700
207	Medical Insurance	2,622,913	0	2,622,913	12,000	2,634,913
207-RET-MED	Medical Insurance	52,828	0	52,828	0	52,828
208	Dental Insurance	132,143	0	132,143	(9,655)	122,488
208-RET-DEN	Dental Insurance	36,800	0	36,800	0	36,800
210	Unemployment Compensation	25,000	0	25,000	15,867	40,867
212	Employer Medicare	228,593	5,090	233,683	0	233,683
212-BC	Employer Medicare - Bridge Camp	0	0	0	1,386	1,386
212-SLC	Employer Medicare - Summer Learning Camps	0	0	0	3,820	3,820
212-SMC	Employer Medicare - STREAM Mini Camps	0	0	0	783	783

LCBOE:
Summer Camp
expenditures:
BC - Bridge Camp
SLC - Summer Learning
Camps
SMC - STREAM Mini
Camps

LCBOE:
Increased based on final
expected expenditures.

LCBOE:
COVID unemployment
reimbursement

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2021

BUDGET AMENDMENTS						
Account Number	General Fund 141					
	5/17/2021 13:14		2020-2021	2020-2021	Approved	Proposed
			Original Budget	Amendments	Amended Budget	Proposed Amendments
355	Travel		5,000	0	5,000	2,100
399	Other Contracted Services		90,000	8,600	98,600	0
429	Instructional Supplies		118,000	(25,000)	93,000	0
429-EES	Instructional Supplies - Eaton Elementary School		48,197	(13,000)	35,197	0
429-EL	Instructional Supplies - English Learners		0	500	500	0
429-FLM	Instructional Supplies - Fort Loudoun Middle School		19,786	2,000	21,786	0
429-GBS	Instructional Supplies - Greenback School		33,196	1,530	34,726	0
429-HPS	Instructional Supplies - Highland Park Elementary School		25,832	0	25,832	0
429-LES	Instructional Supplies - Loudon Elementary School		35,623	0	35,623	0
429-LHS	Instructional Supplies - Loudon High School		46,040	(9,332)	36,708	0
429-NMS	Instructional Supplies - North Middle School		42,256	3,000	45,256	0
429-PES	Instructional Supplies - Philadelphia Elementary School		26,782	1,000	27,782	0
429-SES	Instructional Supplies - Steekee Elementary School		13,975	0	13,975	0
449	Textbooks		227,156	(75,000)	152,156	0
471	Software		50,000	13,152	63,152	0
524	In-Service Staff Development		2,000	0	2,000	(2,000)
599-HPS	Other Charges		0	5,000	5,000	0
599-NMS	Other Charges		0	3,500	3,500	0
599-LHS	Other Charges		0	3,500	3,500	0
790	Other Equipment		250,000	71,662	321,662	0
790-EES	Other Equipment - Eaton Elementary School		12,780	18,001	30,781	0
790-FLM	Other Equipment - Fort Loudoun Middle School		13,272	3,656	16,928	0
790-GBS	Other Equipment - Greenback School		9,037	10,000	19,037	0
790-HPS	Other Equipment - Highland Park Elementary School		7,776	3,000	10,776	0
790-LES	Other Equipment - Loudon Elementary School		9,369	2,000	11,369	0
790-LHS	Other Equipment - Loudon High School		13,526	8,500	22,026	0
790-NMS	Other Equipment - North Middle School		30,865	2,540	33,405	0
790-PES	Other Equipment - Philadelphia Elementary School		11,619	5,999	17,618	0
790-SES	Other Equipment - Steekee Elementary School		601	3,000	3,601	0
Total Regular Instruction Program			22,617,421	529,589	23,147,010	500,812
						23,647,822

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2021

BUDGET AMENDMENTS						
General Fund 141						
5/17/2021 13:14						
Account		2020-2021	2020-2021	Approved	Proposed	Proposed
Number		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
71200						
	<u>Special Education Program</u>					
116	Teachers	1,445,000	27,169	1,472,169	0	1,472,169
116-VR	Teachers	92,886	1,056	93,942	0	93,942
117	Career Ladder Program	4,000	0	4,000	0	4,000
128	Homebound Teachers	23,000	(12,000)	11,000	0	11,000
163	Educational Assistants	370,356	26,768	397,124	0	397,124
163-VR	Educational Assistants	57,297	(268)	57,029	0	57,029
171	Speech Pathologist	258,807	7,150	265,957	0	265,957
189	Other Salaries & Wages	40,000	11,800	51,800	0	51,800
195	Certified Substitute Teachers	5,000	0	5,000	1,000	6,000
198	Non-Certified Substitute Teachers	27,000	0	27,000	7,000	34,000
201	Social Security	134,649	3,486	138,135	0	138,135
201-VR	Social Security	10,031	(671)	9,360	0	9,360
204	State Retirement	212,761	5,385	218,146	0	218,146
204-VR	State Retirement	14,431	1,517	15,948	0	15,948
205-RET-VIS	Employee and Dependent Insurance	860	0	860	0	860
206	Life Insurance	8,418	0	8,418	0	8,418
206-RET-LIF	Life Insurance	1,511	0	1,511	0	1,511
206-VR	Life Insurance - VR Grant	1,500	(702)	798	0	798
207	Medical Insurance	357,291	0	357,291	0	357,291
207-RET-MED	Medical Insurance	3,750	0	3,750	0	3,750
207-VR	Medical Insurance - VR Grant	30,820	(964)	29,856	0	29,856
208	Dental Insurance	17,000	0	17,000	0	17,000
208-RET-DEN	Dental Insurance	4,300	0	4,300	0	4,300
208-VR	Dental Insurance - VR Grant	2,213	(713)	1,500	0	1,500
212	Employer Medicare	31,490	823	32,313	0	32,313
212-VR	Employer Medicare	2,891	(692)	2,199	0	2,199
429	Instructional Supplies	41,752	0	41,752	0	41,752
499	Other Supplies & Materials	40,000	40,000	80,000	0	80,000
725	Special Education Equipment	103,500	101,636	205,136	0	205,136
	Total Special Instruction Program	3,342,514	210,780	3,553,294	8,000	3,561,294

LCBOE:
Moved from SPED
transportation.

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2021

BUDGET AMENDMENTS						
General Fund 141						
5/17/2021 13:14						
Account		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
71300	<i>Vocational Education Program</i>					
116	Teachers	743,804	31,050	774,854	0	774,854
117	Career Ladder Program	6,000	0	6,000	0	6,000
163	Educational Assistants	20,808	620	21,428	0	21,428
195	Certified Substitute Teachers	5,700	0	5,700	(4,082)	1,618
198	Non-Certified Substitute Teachers	10,000	0	10,000	(3,000)	7,000
201	Social Security	48,752	1,964	50,716	0	50,716
204	State Retirement	78,402	3,232	81,634	0	81,634
205-RET-VIS	Employee and Dependent Insurance	173	0	173	0	173
206	Life Insurance	2,714	0	2,714	0	2,714
206-RET-LIF	Life Insurance	400	0	400	0	400
207	Medical Insurance	146,360	0	146,360	6,500	152,860
208	Dental Insurance	5,400	0	5,400	582	5,982
208-RET-DEN	Dental Insurance	810	0	810	0	810
212	Employer Medicare	11,402	459	11,861	0	11,861
336	Maintenance and Repair Services-Equipment	2,300	0	2,300	0	2,300
355	Travel	8,000	0	8,000	0	8,000
425	Gasoline	200	0	200	0	200
429	Instructional Supplies	74,386	0	74,386	0	74,386
790	Other Equipment	59,000	6,308	65,308	0	65,308
	Total Vocational Education Program	1,224,611	43,633	1,268,244	0	1,268,244
Total Instruction		27,184,546	784,002	27,968,548	508,812	28,477,360

LCBOE:
Increased based on final
expected expenditures.

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2021

BUDGET AMENDMENTS						
General Fund 141						
5/17/2021 13:14						
		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
72000	Support Services					
72110	Attendance					
105	Supervisor / Director	43,492	1,225	44,717	0	44,717
201	Social Security	2,696	76	2,772	0	2,772
204	State Retirement	2,918	83	3,001	0	3,001
206	Life Insurance	160	0	160	0	160
207	Medical Insurance	0	0	0	0	0
208	Dental Insurance	0	0	0	0	0
212	Employer Medicare	631	18	649	0	649
355	Travel	50	0	50	0	50
524	In-Service/Staff Development	2,000	0	2,000	(2,000)	0
	Total Attendance	51,947	1,402	53,349	(2,000)	51,349

LCBOE:
Lowered to balance
budget.

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2021

	BUDGET AMENDMENTS							
Account Number	General Fund 141							
	5/17/2021 13:14		2020-2021	2020-2021	Approved	Proposed	Proposed	
			Original Budget	Amendments	Amended Budget	Amendments	Amended Budget	
72120	Health Services							
105-CSH	Supervisor/Director		44,211	1,972	46,183	0	46,183	
131	Medical Personnel		285,421	0	285,421	0	285,421	
131-BC	Medical Personnel - Bridge Camp		0	0	0	3,040	3,040	
131-SLC	Medical Personnel - Summer Learning Camps		0	0	0	21,780	21,780	
189-CSH	Other Salaries & Wages		34,150	14,964	49,114	0	49,114	LCBOE: Summer Camp expenditures: BC - Bridge Camp SLC - Summer Learning Camps
198-CSH	Non-Certified Substitute Teachers		8,000	(7,860)	140	0	140	
201	Social Security		17,696	0	17,696	0	17,696	
201-BC	Social Security - Bridge Camp		0	0	0	188	188	
201-CSH	Social Security		4,858	553	5,411	0	5,411	
201-SLC	Social Security - Summer Learning Camps		0	0	0	1,350	1,350	
204	State Retirement		19,152	0	19,152	0	19,152	
204-BC	State Retirement - Bridge Camp		0	0	0	204	204	
204-CSH	State Retirement		6,570	897	7,467	0	7,467	
204-SLC	State Retirement - Summer Learning Camps		0	0	0	1,461	1,461	
205-RET-VIS	Employee and Dependent Insurance		102	0	102	0	102	
206	Life Insurance		1,635	0	1,635	0	1,635	
206-CSH	Life Insurance		320	26	346	0	346	
206-RET-LIF	Life Insurance		325	0	325	0	325	
207	Medical Insurance		60,080	0	60,080	0	60,080	
207-CSH	Medical Insurance		7,524	7,607	15,131	0	15,131	
208	Dental Insurance		2,400	0	2,400	0	2,400	
208-CSH	Dental Insurance		375	282	657	0	657	
208-RET-DEN	Dental Insurance		432	0	432	0	432	
212	Employer Medicare		4,138	0	4,138	0	4,138	
212-BC	Employer Medicare - Bridge Camp		0	0	0	44	44	
212-CSH	Employer Medicare		1,136	126	1,262	0	1,262	
212-SLC	Employer Medicare - Summer Learning Camps		0	0	0	316	316	
355	Travel		400	0	400	0	400	
355-CSH	Travel		3,000	(1,405)	1,595	0	1,595	
399	Other Contracted Services		9,100	0	9,100	0	9,100	
399-CSH	Other Contracted Services		6,000	(6,000)	0	0	0	
413	Drugs and Medical Supplies		14,000	0	14,000	0	14,000	
435	Office Supplies		1,000	0	1,000	0	1,000	
499-CSH	Other Supplies & Materials		23,856	(1,687)	22,169	0	22,169	
524	In-Service/Staff Development		600	0	600	0	600	
524-CSH	In-Service/Staff Development		10,000	(8,475)	1,525	0	1,525	
735-CSH	Health Equipment		10,000	(1,000)	9,000	0	9,000	
	Total Health Services		576,481	0	576,481	28,383	604,864	

LCBOE:
Summer Camp
expenditures:

BC - Bridge Camp
SLC - Summer Learning
Camps

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2021

BUDGET AMENDMENTS						
General Fund 141						
5/17/2021 13:14						
		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
72130	<u>Other Student Support</u>					
117	Career Ladder Program	1,000	0	1,000	0	1,000
123	Guidance Personnel	678,404	22,440	700,844	0	700,844
123-BC	Guidance Personnel - Bridge Camp	0	0	0	10,000	10,000
123-SLC	Guidance Personnel - Summer Learning Camps	0	0	0	21,000	21,000
123-SMC	Guidance Personnel - STREAM Mini Camps	0	0	0	5,250	5,250
162	Clerical Personnel	151,799	4,254	156,053	0	156,053
189-FE	Other Salaries & Wages	0	6,200	6,200	0	6,200
201	Social Security	51,535	1,656	53,191	0	53,191
201-BC	Social Security - Bridge Camp	0	0	0	620	620
201-FE	Social Security	0	79	79	0	79
201-SLC	Social Security - Summer Learning Camps	0	0	0	1,302	1,302
201-SMC	Social Security - STREAM Mini Camps	0	0	0	326	326
204	State Retirement	79,961	2,591	82,552	0	82,552
204-BC	State Retirement - Bridge Camp	0	0	0	1,027	1,027
204-FE	State Retirement	0	131	131	0	131
204-SLC	State Retirement - Summer Learning Camps	0	0	0	2,157	2,157
204-SMC	State Retirement - STREAM Mini Camps	0	0	0	538	538
205-RET-VIS	Employee and Dependent Insurance	102	0	102	0	102
206	Life Insurance	2,746	0	2,746	0	2,746
206-RET-LIF	Life Insurance	480	0	480	0	480
207	Medical Insurance	158,310	0	158,310	9,573	167,883
207-RET-MED	Medical Insurance	0	0	0	0	0
208	Dental Insurance	6,425	0	6,425	0	6,425
208-RET-DEN	Dental Insurance	432	0	432	0	432
212	Employer Medicare	12,053	388	12,441	0	12,441
212-BC	Employer Medicare - Bridge Camp	0	0	0	145	145
212-FE	Employer Medicare	0	90	90	0	90
212-SLC	Employer Medicare - Summer Learning Camps	0	0	0	305	305
212-SMC	Employer Medicare - STREAM Mini Camps	0	0	0	76	76
309-SAFE	Contracts with Government Agencies	0	5,000	5,000	0	5,000
322	Evaluation and Testing	20,000	0	20,000	0	20,000
355	Travel	500	0	500	0	500
399-SAFE	Contracted Services	0	13,648	13,648	0	13,648
499-FE	Other Supplies & Materials	0	3,500	3,500	0	3,500
499-SAFE	Other Supplies & Materials	0	1,000	1,000	0	1,000
499-CTE	Other Supplies & Materials	0	12,452	12,452	0	12,452
524	In Service/Staff Development	4,500	0	4,500	(4,000)	500
790-SAFE	Other Equipment	0	67,220	67,220	0	67,220
	Total Other Student Support	1,168,247	140,649	1,308,896	48,319	1,357,215

LCBOE:
Summer Camp
expenditures:
BC - Bridge Camp
SLC - Summer Learning
Camps
SMC - STREAM Mini
Camps

LCBOE:
Increased based on final
expected expenditures.

LCBOE:
Lowered to balance
budget.

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2021

BUDGET AMENDMENTS						
Account Number	General Fund 141					
	5/17/2021 13:14		2020-2021	2020-2021	Approved	Proposed
			Original Budget	Amendments	Amended Budget	Proposed Amended Budget
72210	<u>Regular Instruction Program</u>					
105	Supervisor/Director		272,685	7,659	280,344	280,344
117	Career Ladder Program		5,000	0	5,000	5,000
129	Librarians		499,195	14,013	513,208	513,208
161	Secretary(ies)		285,374	8,075	293,449	293,449
201	Social Security		65,860	1,844	67,704	67,704
204	State Retirement		98,935	2,885	101,820	101,820
205-RET-VIS	Employee and Dependent Insurance		465	0	465	465
206	Life Insurance		3,448	0	3,448	3,448
206-RET-LIF	Life Insurance		1,790	0	1,790	1,790
207	Medical Insurance		190,150	0	190,150	190,150
207-RET-MED	Medical Insurance		5,000	0	5,000	5,000
208	Dental Insurance		7,725	0	7,725	7,725
208-REF-DEN	Dental Insurance		3,610	0	3,610	3,610
212	Employer Medicare		15,403	431	15,834	15,834
355	Travel		17,000	0	17,000	17,000
432-EES	Library Books/Media - Eaton Elementary School		8,768	0	8,768	8,768
432-FLM	Library Books/Media - Fort Loudoun Middle School		4,697	(457)	4,240	4,240
432-GBS	Library Books/Media - Greenback School		13,385	0	13,385	13,385
432-HPS	Library Books/Media - Highland Park Elementary School		3,659	0	3,659	3,659
432-LES	Library Books/Media - Loudon Elementary School		5,606	0	5,606	5,606
432-LHS	Library Books/Media - Loudon High School		9,536	0	9,536	9,536
432-NMS	Library Books/Media - North Middle School		6,696	1,000	7,696	7,696
432-PES	Library Books/Media - Philadelphia Elementary School		4,137	(1,499)	2,638	2,638
432-SES	Library Books/Media - Steekee Elementary School		3,500	0	3,500	3,500
524	In-Service/Staff Development		12,000	0	12,000	12,000
524-EES	In-Service/Staff Development - Eaton Elementary School		5,500	(5,001)	499	499
524-FLM	In-Service/Staff Development - Fort Loudoun Middle School		5,300	(5,199)	101	101
524-GBS	In-Service/Staff Development - Greenback School		13,300	(11,530)	1,770	1,770
524-HPS	In-Service/Staff Development - Highland Park Elementary School		4,900	(3,000)	1,900	1,900
524-LES	In-Service/Staff Development - Loudon Elementary School		5,000	(2,000)	3,000	3,000
524-LHS	In-Service/Staff Development - Loudon High School		5,255	832	6,087	6,087
524-NMS	In-Service/Staff Development - North Middle School		6,750	(6,540)	210	210
524-PES	In-Service/Staff Development - Philadelphia Elementary School		6,400	(5,500)	900	900
524-SES	In-Service/Staff Development - Steekee Elementary School		4,000	(3,000)	1,000	1,000
790	Other Equipment		0	0	0	0
790-SAFE	Other Equipment		0	0	0	0
	Total Regular Instruction Program		1,600,029	(6,987)	1,593,042	1,593,042

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2021

BUDGET AMENDMENTS						
General Fund 141						
5/17/2021 13:14						
		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
72220	<u>Special Education Program</u>					
105	Supervisor/Director	29,103	233	29,336	0	29,336
117	Career Ladder Program	1,000	0	1,000	0	1,000
124	Psychological Personnel	296,085	2,368	298,453	0	298,453
171	Speech Pathologist	0	0	0	0	0
201	Social Security	20,258	161	20,419	0	20,419
204	State Retirement	33,556	267	33,823	0	33,823
205-RET-VIS	Employee and Dependent Insurance	203	0	203	0	203
206	Life Insurance	1,200	0	1,200	0	1,200
206-RET-LIF	Life Insurance	385	0	385	0	385
207	Medical Insurance	58,870	0	58,870	0	58,870
207-RET-MED	Medical Insurance	3,900	0	3,900	0	3,900
208	Dental Insurance	2,625	0	2,625	0	2,625
208-REF-DEN	Dental Insurance	863	0	863	0	863
212	Employer Medicare	4,738	38	4,776	0	4,776
355	Travel	21,650	(15,000)	6,650	0	6,650
399	Other Contracted Services	181,250	(92,000)	89,250	0	89,250
524	In-Service/Staff Development	0	0	0	0	0
	Total Special Education Program	655,686	(103,933)	551,753	0	551,753
72230	<u>Vocational Education Program</u>					
105	Supervisor/Director	77,607	2,187	79,794	0	79,794
162	Clerical Personnel	40,780	1,149	41,929	0	41,929
201	Social Security	7,340	207	7,547	0	7,547
204	State Retirement	10,707	302	11,009	0	11,009
205-RET-VIS	Employee and Dependent Insurance	102	0	102	0	102
206	Life Insurance	360	0	360	0	360
206-RET-LIF	Life Insurance	300	0	300	0	300
207	Medical Insurance	16,930	0	16,930	0	16,930
207-RET-MED	Medical Insurance	0	0	0	0	0
208	Dental Insurance	845	0	845	0	845
208-REF-DEN	Dental Insurance	440	0	440	0	440
212	Employer Medicare	1,717	49	1,766	0	1,766
355	Travel	2,000	0	2,000	0	2,000
399	Other Contracted Services	500	0	500	0	500
524	In-Service/Staff Development	3,000	0	3,000	0	3,000
	Total Vocational Education Program	162,628	3,894	166,522	0	166,522

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2021

BUDGET AMENDMENTS						
General Fund 141						
5/17/2021 13:14						
		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
72250	<u>Education Technology</u>					
105	Supervisor/Director	49,414	1,374	50,788	0	50,788
117	Career Ladder Program	1,000	0	1,000	0	1,000
120	Computer Programmer	249,924	7,035	256,959	0	256,959
201	Social Security	18,620	522	19,142	0	19,142
204	State Retirement	21,949	616	22,565	0	22,565
206	Life Insurance	961	0	961	0	961
207	Medical Insurance	60,360	0	60,360	0	60,360
208	Dental Insurance	2,250	0	2,250	0	2,250
212	Employer Medicare	4,354	122	4,476	0	4,476
350	Internet Connectivity	108,000	0	108,000	0	108,000
355	Travel	8,000	0	8,000	0	8,000
399	Other Contracted Services	9,400	0	9,400	0	9,400
471	Software	120,000	(5,900)	114,100	0	114,100
499	Other Supplies & Materials	4,000	0	4,000	0	4,000
524	In Service/Staff Development	12,430	0	12,430	0	12,430
790	Other Equipment	165,469	3,898	169,367	0	169,367
790-STEM	Other Equipment	0	4,900	4,900	0	4,900
	Total Central & Other Transportation	836,131	12,567	848,698	0	848,698
72310	<u>Board of Education</u>					
191	Board and Committee Members Fees	40,300	0	40,300	0	40,300
201	Social Security	2,499	0	2,499	0	2,499
204	State Retirement	1,600	0	1,600	0	1,600
206	Life Insurance	1,480	0	1,480	100	1,580
208	Dental Insurance	2,300	0	2,300	300	2,600
212	Employer Medicare	585	0	585	0	585
305	Audit Services	12,300	0	12,300	0	12,300
331	Legal Services	37,000	0	37,000	0	37,000
355	Travel	4,000	0	4,000	0	4,000
506	Liability Insurance	29,149	0	29,149	0	29,149
508	Premium on Corporate Surety Bonds	400	0	400	0	400
509	Refunds	15,000	0	15,000	0	15,000
510	Trustee's Commission	300,000	0	300,000	0	300,000
513	Workman's Compensation Insurance	203,496	(23,200)	180,296	0	180,296
524	In Service/Staff Development	25,000	(5,000)	20,000	(6,800)	13,200
599	Other Charges	0	0	0	0	0
	Total Board of Education	675,109	(28,200)	646,909	(6,400)	640,509

LCBOE:
Increased based on final
expected expenditures.

LCBOE:
Lowered to balance
budget.

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2021

BUDGET AMENDMENTS						
General Fund 141						
5/17/2021 13:14						
Account		2020-2021	2020-2021	Approved	Proposed	Proposed
Sub-account		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
72320	<i>Office of the Superintendent</i>					
101	County Official/Administrative Office	253,600	0	253,600	0	253,600
117	Career Ladder Program	1,000	0	1,000	0	1,000
161	Secretary (s)	45,232	1,275	46,507	0	46,507
189	Other Salaries & Wages	7,200	0	7,200	0	7,200
201	Social Security	17,708	80	17,788	0	17,788
204	State Retirement	18,268	86	18,354	0	18,354
205-RET-VIS	Employee and Dependent Insurance	0	0	0	0	0
206	Life Insurance	350	0	350	0	350
206-RET-LIF	Life Insurance	0	0	0	0	0
207	Medical Insurance	31,767	0	31,767	0	31,767
208	Dental Insurance	1,354	0	1,354	0	1,354
208-REF-DEN	Dental Insurance	0	0	0	0	0
212	Employer Medicare	4,103	20	4,123	0	4,123
302	Advertising	1,000	0	1,000	0	1,000
307	Communication	50,000	0	50,000	0	50,000
320	Dues & Memberships	14,000	0	14,000	0	14,000
348	Postal Charges	2,500	0	2,500	0	2,500
355	Travel	500	0	500	0	500
399	Other Contracted Services	40,000	0	40,000	(1,771)	38,229
435	Office Supplies	8,000	0	8,000	0	8,000
524	In Service/Staff Development	7,300	0	7,300	0	7,300
599	Other Charges	3,500	5,480	8,980	0	8,980
	Total Office of the Superintendent	507,382	6,941	514,323	(1,771)	512,552

LCBOE:
Lowered to balance
budget.

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2021

BUDGET AMENDMENTS						
General Fund 141						
5/17/2021 13:14						
		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
72410	<u>Office of the Principal</u>					
104	Principals	811,790	22,797	834,587	0	834,587
117	Career Ladder Program	6,000	411	6,411	0	6,411
201	Social Security	50,703	1,684	52,387	0	52,387
204	State Retirement	83,988	1,662	85,650	0	85,650
205-RET-VIS	Employee and Dependent Insurance	182	0	182	0	182
206	Life Insurance	1,450	0	1,450	0	1,450
206-RET-LIF	Life Insurance	2,000	0	2,000	0	2,000
207	Medical Insurance	116,550	0	116,550	0	116,550
207-RET-MED	Medical Insurance	4,350	0	4,350	0	4,350
208	Dental Insurance	4,630	0	4,630	0	4,630
208-REF-DEN	Dental Insurance	3,400	0	3,400	0	3,400
212	Employer Medicare	11,858	331	12,189	0	12,189
307	Communication	90,000	0	90,000	0	90,000
348	Postage	5,000	0	5,000	0	5,000
355	Travel	10,000	0	10,000	0	10,000
524	In Service/Staff Development	3,000	0	3,000	0	3,000
599-GBS	Other Charges	0	5,000	5,000	0	5,000
	Total Office of the Principal	1,204,901	31,885	1,236,786	0	1,236,786
72510	<u>Fiscal Services</u>					
119	Accountants/Bookkeepers	66,774	1,881	68,655	0	68,655
201	Social Security	4,140	117	4,257	0	4,257
204	State Retirement	4,481	127	4,608	0	4,608
206	Life Insurance	165	0	165	0	165
206-RET-LIF	Life Insurance	86	0	86	0	86
207	Medical Insurance	7,090	0	7,090	0	7,090
208	Dental Insurance	375	0	375	0	375
212	Employer Medicare	969	28	997	0	997
355	Travel	200	0	200	0	200
524	In Service/Staff Development	1,800	0	1,800	(1,500)	300
	Total Fiscal Services	86,080	2,153	88,233	(1,500)	86,733

LCBOE:
Lowered to balance
budget.

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2021

BUDGET AMENDMENTS						
General Fund 141						
5/17/2021 13:14						
Account		2020-2021	2020-2021	Approved	Proposed	Proposed
Number	Description	Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
72610	<i>Operation of Plant</i>					
166	Custodial Personnel	137,341	3,871	141,212	0	141,212
201	Social Security	8,516	241	8,757	0	8,757
204	State Retirement	9,216	260	9,476	0	9,476
205-RET-VIS	Employee and Dependent Insurance	275	0	275	0	275
206	Life Insurance	800	0	800	0	800
206-RET-LIF	Life Insurance	840	0	840	0	840
207	Medical Insurance	49,783	0	49,783	6,000	55,783
208	Dental Insurance	1,880	0	1,880	0	1,880
208-RET-DEN	Dental Insurance	2,102	0	2,102	0	2,102
212	Employer Medicare	1,992	57	2,049	0	2,049
399	Other Contracted Services	1,295,000	0	1,295,000	0	1,295,000
399-FLM	Other Contracted Services- Fort Loudoun Middle Sch	2,500	0	2,500	0	2,500
399-GBS	Other Contracted Services - Greenback School	12,500	0	12,500	0	12,500
399-LHS	Other Contracted Services - Loudon High School	10,000	0	10,000	0	10,000
399-NMS	Other Contracted Services - North Middle School	2,500	0	2,500	0	2,500
399-PES	Other Contracted Services - Philadelphia Elementary	2,500	0	2,500	0	2,500
415	Electricity	1,130,641	0	1,130,641	0	1,130,641
425	Gasoline	1,000	0	1,000	0	1,000
434	Natural Gas	107,000	0	107,000	0	107,000
454	Water and Sewer	155,570	0	155,570	0	155,570
502	Building and Contents Insurance	348,064	23,200	371,264	0	371,264
	Total Operation of Plant	3,280,020	27,629	3,307,649	6,000	3,313,649

LCBOE:
Increased based on final
expected expenditures.

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2021

BUDGET AMENDMENTS						
General Fund 141						
5/17/2021 13:14						
		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
72620	<u>Maintenance of Plant</u>					
335	Maintenance and Repair Services-Building	250,000	0	250,000	0	250,000
335-PES	Maintenance and Repair Services-Building	0	0	0	0	0
	Total Maintenance of Plant	250,000	0	250,000	0	250,000
72710	<u>Transportation</u>					
105	Supervisor/Director	55,785	1,571	57,356	0	57,356
201	Social Security	3,459	98	3,557	0	3,557
204	State Retirement	3,744	106	3,850	0	3,850
206	Life Insurance	187	0	187	0	187
207	Medical Insurance	13,106	0	13,106	0	13,106
208	Dental Insurance	375	0	375	0	375
212	Employer Medicare	809	24	833	0	833
313	Contracts with Parents	9,070	(6,000)	3,070	0	3,070
315	Contracts with Vehicle Owners	1,830,000	0	1,830,000	(8,000)	1,822,000
315-BC	Contracts with Vehicle Owners - Bridge Camp	0	0	0	22,483	22,483
315-SLC	Contracts with Vehicle Owners - Summer Learning C	0	0	0	23,816	23,816
315-SMC	Contracts with Vehicle Owners - STREAM Mini Car	0	0	0	39,415	39,415
327	Freight Expenses	100	0	100	0	100
336	Maintenance and Repair Services - Equipment	6,243	0	6,243	0	6,243
340	Medical and Dental Services	3,000	0	3,000	0	3,000
348	Postal Charges	100	0	100	0	100
355	Travel	1,750	0	1,750	0	1,750
399	Other Contracted Services	3,200	0	3,200	0	3,200
435	Office Supplies	2,000	0	2,000	0	2,000
524	In-Service/Staff Development	5,000	0	5,000	0	5,000
599	Other Charges	5,985	0	5,985	0	5,985
790	Other Equipment	4,000	0	4,000	0	4,000
	Total Transportation	1,947,913	(4,201)	1,943,712	77,714	2,021,426

LCBOE:
Moving SPED portion of
transportation to SPED
sub lines.

LCBOE:
Summer Camp
expenditures:
BC - Bridge Camp
SLC - Summer Learning
Camps
SMC - STREAM Mini
Camps

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2021

BUDGET AMENDMENTS						
General Fund 141						
5/17/2021 13:14						
Account		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
72901	Education COVID-19					
72901	Support Services					
116	Teachers	0	270,000	270,000	0	270,000
201	Social Security	0	16,740	16,740	0	16,740
204	State Retirement	0	27,729	27,729	0	27,729
212	Employer Medicare	0	3,915	3,915	0	3,915
499	Other Supplies & Materials	0	52,238	52,238	0	52,238
790	Other Equipment	0	209,000	209,000	0	209,000
	Total COVID-19	0	579,622	579,622	0	579,622
	Total Support Services	13,002,554	663,421	13,665,975	148,745	13,814,720
Total Education		40,187,100	1,447,423	41,634,523	657,557	42,292,080

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2021

BUDGET AMENDMENTS						
General Fund 141						
5/17/2021 13:14						
		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
73300	<u>Community Services</u>					
105	Supervisor/Director	0	0	0	0	0
105-CCLC	Supervisor/Director - CCLC	11,444	356	11,800	0	11,800
105-LEAP	Supervisor/Director - LEAP Grant	18,427	513	18,940	0	18,940
116-CCLC	Teachers - CCLC	100,000	73,000	173,000	0	173,000
116-CCLC-EES	Teachers - CCLC	45,000	27,000	72,000	0	72,000
116-LEAP	Teachers - LEAP	200,000	(84,147)	115,853	0	115,853
163-CCLC	Educational Assistants - CCLC Grant	20,000	0	20,000	0	20,000
163-CCLC-EES	Educational Assistants - CCLC Grant	8,000	0	8,000	0	8,000
163-LEAP	Educational Assistants - LEAPS Grant	29,500	(16,400)	13,100	0	13,100
189	Other Salaries & Wages	0	1,157	1,157	0	1,157
189-FRC	Other Salaries & Wages - FRC	25,893	0	25,893	0	25,893
201	Social Security	0	72	72	0	72
201-CCLC	Social Security CCLC Grant	8,150	4,548	12,698	0	12,698
201-CCLC-EES	Social Security CCLC Grant	3,286	1,674	4,960	0	4,960
201-FRC	Social Security - FRC Grant	1,605	0	1,605	0	1,605
201-LEAP	Social Security - LEAPS Grant	15,371	(6,773)	8,598	0	8,598
204	State Retirement	0	78	78	0	78
204-CCLC	State Retirement - CCLC Grant	11,802	7,659	19,461	0	19,461
204-CCLC-EES	State Retirement - CCLC Grant	5,244	2,845	8,089	0	8,089
204-FRC	State Retirement - FRC Grant	1,738	0	1,738	0	1,738
204-LEAP	State Retirement - LEAPS Grant	23,239	(11,842)	11,397	0	11,397
206	Life Insurance	188	0	188	0	188
206-RET-LIF	Life Insurance	216	0	216	0	216
207	Medical Insurance	7,524	0	7,524	0	7,524
208	Dental Insurance	375	0	375	0	375
208-RET-DEN	Dental Insurance	1,011	0	1,011	0	1,011
212	Employer Medicare	0	17	17	0	17
212-CCLC	Employer Medicare - CCLC Grant	1,906	1,106	3,012	0	3,012
212-CCLC-EES	Employer Medicare - CCLC Grant	769	391	1,160	0	1,160
212-FRC	Employer Medicare FRC	375	0	375	0	375
212-LEAP	Employer Medicare - LEAPS Grant	3,595	(1,584)	2,011	0	2,011

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2021

BUDGET AMENDMENTS						
General Fund 141						
5/17/2021 13:14						
Account		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
355	Travel	1,500	0	1,500	0	1,500
355-CCLC	Travel - CCLC	400	100	500	0	500
355-CCLC-EES	Travel - CCLC	200	0	200	0	200
355-LEAP	Travel - LEAPS Grant	1,000	(960)	40	0	40
399-CCLC	Other Contracted Services - CCLC	3,000	(3,000)	0	0	0
399-CCLC-EES	Other Contracted Services - CCLC	1,000	(1,000)	0	0	0
399-LEAP	Other Contracted Services - LEAP	5,000	(3,734)	1,266	0	1,266
422	Food Supplies	5,300	0	5,300	0	5,300
422-CCLC	Food Supplies - CCLC	2,000	3,000	5,000	0	5,000
422-CCLC-EES	Food Supplies - CCLC	1,000	(1,000)	0	0	0
422-LEAP	Food Supplies - LEAP	0	4,335	4,335	0	4,335
422-WSF	Food Supplies	0	9,000	9,000	0	9,000
429-CCLC	Instructional Supplies - CCLC	0	0	0	0	0
429-CCLC-EES	Instructional Supplies - CCLC-EES	0	111	111	0	111
429-LEAP	Instructional Supplies - LEAP	2,500	(2,038)	462	0	462
499	Other Supplies and Materials	4,000	0	4,000	0	4,000
499-CCLC	Other Supplies & Materials - CCLC	28,298	(27,415)	883	0	883
499-CCLC-EES	Other Supplies & Materials - CCLC	8,751	(8,000)	751	0	751
499-CHR	Other Supplies & Materials - CHR	0	8,500	8,500	0	8,500
499-CL	Other Supplies & Materials - CL	0	3,500	3,500	0	3,500
499-FAM	Other Supplies & Materials - FAM	0	14,500	14,500	0	14,500
499-LEAP	Other Supplies & Materials - LEAPS Grant	7,448	(5,448)	2,000	0	2,000
499-SUP	Other Supplies & Materials - SUP	0	2,000	2,000	0	2,000
524	In Service/Staff Development	500	0	500	0	500
524-CCLC	In Service/Staff Development - CCLC	3,732	(1,420)	2,312	0	2,312
524-CCLC-EES	In Service/Staff Development - CCLC	1,000	(1,000)	0	0	0
524-FRC	In Service/Staff Development - CCLC	600	0	600	0	600
524-LEAP	In Service/Staff Development - LEAP	3,545	(3,545)	0	0	0
790	Other Equipment	2,000	0	2,000	0	2,000
790-CCLC	Other Equipment - CCLC	0	618	618	0	618
	Total Community Services	627,432	-13,226	614,206	0	614,206

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2021

BUDGET AMENDMENTS						
General Fund 141						
5/17/2021 13:14						
		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
73400	<u>Early Childhood Education</u>					
116	Teachers	381,716	10,500	392,216	0	392,216
163	Educational Assistants	150,453	4,140	154,593	0	154,593
195	Certified Substitute Teachers	1,000	1,770	2,770	0	2,770
198	Non-Certified Substitute Teachers	6,000	1,000	7,000	0	7,000
201	Social Security	33,429	1,079	34,508	0	34,508
204	State Retirement	49,270	1,357	50,627	0	50,627
206	Life Insurance	2,395	0	2,395	0	2,395
206-RET-LIF	Life Insurance	652	0	652	0	652
207	Medical Insurance	92,830	0	92,830	0	92,830
207-RET-MED	Medical Insurance	1,950	0	1,950	0	1,950
208	Dental Insurance	4,500	0	4,500	0	4,500
208-RET-DEN	Dental Insurance	1,640	0	1,640	0	1,640
212	Employer Medicare	7,818	253	8,071	0	8,071
311-HHA	Contracts with Other School Systems	81,027	1,057	82,084	0	82,084
429	Instructional Supplies	1,600	0	1,600	0	1,600
499	Other Supplies & Materials	0	0	0	0	0
524	In-Service/Staff Development	1,600	0	1,600	0	1,600
599	Other Charges	420	0	420	0	420
790	Other Equipment	0	0	0	0	0
	Total Early Childhood Education	818,300	21,156	839,456	0	839,456
76000	Capital Outlay					
76100	<u>Regular Capital Outlay</u>					
706	Building Construction	0	0	0	0	0
	Total Regular Capital Outlay	0	0	0	0	0

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2021

BUDGET AMENDMENTS						
General Fund 141						
5/17/2021 13:14						
Account		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
80000	Debt Service					
82130	Principal					
601	Principal On Bonds	0	0	0	0	0
602	Principal on Notes	0	0	0	0	0
		0	0	0	0	0
82300	Other Debt Service					
82330	Education					
699	Other Debt Service	0	0	0	0	0
	Total Education Debt Service	0	0	0	0	0
80000	Total Education Debt Service	0	0	0	0	0
90000	Capital Projects					
99000	Other Uses					
99100	Transfer out					
590	Transfer to other funds	0	0	0	0	0
	Total Expenditures	41,632,832	1,455,353	43,088,185	657,557	43,745,742
	Total Other Uses	0	0	0	0	0
Total General Purpose School		41,632,832	1,455,353	43,088,185	657,557	43,745,742

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2021.

BUDGET AMENDMENTS									
General Fund 141									
5/17/2021 13:14									
		2020-2021	2020-2021	Approved	Proposed	Proposed			
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget			
Beginning Fund Balance (Unaudited)		5,081,476	0	5,081,476	0	5,081,476			
Total Revenue		39,663,500	435,696	40,099,196	1,403,657	41,502,853			
Total Available Funds		44,744,976	435,696	45,180,672	1,403,657	46,584,329			
Total Expenditures		41,632,832	1,455,353	43,088,185	657,557	43,745,742			
Estimated Ending Fund Balance		3,112,144	(1,019,657)	2,092,487	746,100	2,838,587			
* \$300,000 was transferred to sub fund 999 of fund 142 that can be pulled back for regular fund balance purposes at any time.									

Loudon County Commission

BUDGET AMENDMENTS

School Federal Projects Fund 142

Loudon County Board of Education
School Federal Projects Fund 142
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H	I
1			Federal Fund 142						
2	Account		5/17/2021 15:12	2020-2021	2020-2021	Approved	Proposed	Proposed	
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
821									
822	Sub Fund		999 - RESTRICTED FOR CASH FLOW						
823									
824									
825									
826									
827	39000		Unassigned	300,000.00	0.00	300,000.00	0.00	300,000.00	
828									
829			Total Other Revenue	300,000.00	0.00	300,000.00	0.00	300,000.00	
830									
831									
832			Total Revenue	300,000.00	0.00	300,000.00	0.00	300,000.00	
833									
834									
835			Total RESTRICTED FOR CASH FLOW	300,000.00	0.00	300,000.00	0.00	300,000.00	
836									
837									
838									
839									
840			Fund 142 Total Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00	
841									*
842			Fund 142 Total Expenditures	3,030,938.04	3,565,254.98	6,596,193.02	0.00	6,596,193.02	
843									
844			Fund 142 Total Revenues	3,330,938.04	3,565,254.98	6,896,193.02	0.00	6,896,193.02	
845									
846			Fund 142 Total Ending Fund Balance	300,000.00	0.00	300,000.00	0.00	300,000.00	
847									
848			* \$300,000 in sub fund 999 was transferred from Fund 141 fund balance and can be transferred back to Fund 141 fund balance at any time.						

Loudon County Commission
EXHIBIT 060721-O

BOE Approved May 13, 2021
Budget Committee May 17, 2021
County Commission Jun 7, 2021

Loudon County Board of Education
School Federal Projects Fund 142
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H	I
1			Federal Fund 142						
2	Account		5/17/2021 15:10	2020-2021	2020-2021	Approved	Proposed	Proposed	
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
729	72210		<u>Support Services - Regular Instruction</u>						
730	399		Other Contracted Services	0.00	105,000.00	105,000.00	0.00	105,000.00	
731	790		Other Equipment	0.00	50,000.00	50,000.00	0.00	50,000.00	
732				0.00	155,000.00	155,000.00	0.00	155,000.00	
733									
734	72220		<u>Support Services - Special Education</u>						
735	307		Communications	0.00	8,400.00	8,400.00	0.00	8,400.00	
736				0.00	8,400.00	8,400.00	0.00	8,400.00	
737	72250		<u>Technology</u>						
738	471		Software	0.00	50,000.00	50,000.00	0.00	50,000.00	
739	790		Other Equipment	0.00	529,160.00	529,160.00	0.00	529,160.00	
740				0.00	579,160.00	579,160.00	0.00	579,160.00	
741									
742	72620		<u>Maintenance of Plant</u>						
743	399		Other Contracted Services	0.00	137,000.00	137,000.00	0.00	137,000.00	
744				0.00	137,000.00	137,000.00	0.00	137,000.00	
745	72710		<u>Maintenance of Plant</u>						
746	315		Contract with Vehicle Owners	0.00	82,368.00	82,368.00	0.00	82,368.00	
747				0.00	82,368.00	82,368.00	0.00	82,368.00	
748									
749			Total Expenditures	0.00	3,021,183.37	3,021,183.37	0.00	3,021,183.37	
750									
751			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00	
752									
753			Revenues	0.00	3,021,183.37	3,021,183.37	0.00	3,021,183.37	
754									
755			Expenditures	0.00	3,021,183.37	3,021,183.37	0.00	3,021,183.37	
756									
757			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	
758									

Loudon County Board of Education
School Federal Projects Fund 142
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H	I
1			Federal Fund 142						
2	Account		5/17/2021 15:10	2020-2021	2020-2021	Approved	Proposed	Proposed	
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
707	71300		<u>Vocational Education Program</u>						
708	471		Software	0.00	61,000.00	61,000.00	0.00	61,000.00	
709				0.00	61,000.00	61,000.00	0.00	61,000.00	
710									
711	72120		<u>Health Services</u>						
712	131		Medical Personnel	0.00	40,000.00	40,000.00	0.00	40,000.00	
713	201		Social Security	0.00	2,480.00	2,480.00	0.00	2,480.00	
714	204		State Retirement	0.00	2,684.00	2,684.00	0.00	2,684.00	
715	212		Employer Medicare	0.00	580.00	580.00	0.00	580.00	
716				0.00	45,744.00	45,744.00	0.00	45,744.00	
717									
718	72130		<u>Other Student Support</u>						
719	123		Guidance Personnel	0.00	40,000.00	40,000.00	0.00	40,000.00	
720	130		Social Workers	0.00	9,000.00	9,000.00	65,000.00	74,000.00	
721	189		Other Salaries & Wages	0.00	100,000.00	100,000.00	0.00	100,000.00	
722	201		Social Security	0.00	9,238.00	9,238.00	4,030.00	13,268.00	
723	204		State Retirement	0.00	15,303.00	15,303.00	6,676.00	21,979.00	
724	212		Employer Medicare	0.00	2,161.00	2,161.00	943.00	3,104.00	
725	499		Other Supplies & Materials	0.00	34,560.00	34,560.00	0.00	34,560.00	
726	790		Other Equipment	0.00	10,436.00	10,436.00	0.00	10,436.00	
727				0.00	220,698.00	220,698.00	76,649.00	297,347.00	
728									

BOE Approved May 13, 2021
Budget Committee May 17, 2021
County Commission Jun 7, 2021

Loudon County Board of Education
School Federal Projects Fund 142
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H	I
1			Federal Fund 142						
2	Account		5/17/2021 15:10	2020-2021	2020-2021	Approved	Proposed	Proposed	
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
669	Sub Fund		938 - Elementary and Secondary School Emergency Relief 2.0 Revenue						
670									
671	47000		Federal Government						
672									
673	<i>47100</i>		<i>Federal Through State</i>						
674	47307		ESSER 2.0 Grant	0.00	3,021,183.37	3,021,183.37	0.00	3,021,183.37	
675									
676			Total Federal Through State	0.00	3,021,183.37	3,021,183.37	0.00	3,021,183.37	
677									
678			Total Federal Government	0.00	0.00	0.00	0.00	0.00	
679									
680			Total Revenue	0.00	3,021,183.37	3,021,183.37	0.00	3,021,183.37	
681									
682			Total Other Sources	0.00	0.00	0.00	0.00	0.00	
683									
684			Total ESSER Revenue	0.00	3,021,183.37	3,021,183.37	0.00	3,021,183.37	
685									
686									
687	Sub Fund		938 - Elementary and Secondary School Emergency Relief 2.0 Expenditures						
688									
689	70000		Education						
690									
691	71000		Instruction						
692									
693	<i>71100</i>		<i>Regular Instruction Program</i>						
694	116		Teachers	0.00	457,500.00	457,500.00	0.00	457,500.00	
695	189		Other Salaries & Wages	0.00	425,000.00	425,000.00	(65,000.00)	360,000.00	
696	201		Social Security	0.00	54,715.00	54,715.00	(4,030.00)	50,685.00	
697	204		State Retirement	0.00	90,633.00	90,633.00	(6,676.00)	83,957.00	
698	212		Employer Medicare	0.00	12,797.00	12,797.00	(943.00)	11,854.00	
699	429		Instructional Supplies & Materials	0.00	36,168.37	36,168.37	0.00	36,168.37	
700	449		Textbooks	0.00	635,000.00	635,000.00	0.00	635,000.00	
701				0.00	1,711,813.37	1,711,813.37	(76,649.00)	1,635,164.37	
702									
703	<i>71200</i>		<i>Special Education Program</i>						
704	429		Instructional Supplies & Materials	0.00	20,000.00	20,000.00	0.00	20,000.00	
705				0.00	20,000.00	20,000.00	0.00	20,000.00	
706									

LCBOE:
Amendments to add
social worker.

BOE Approved May 13, 2021
Budget Committee May 17, 2021
County Commission Jun 7, 2021

Loudon County Board of Education
School Federal Projects Fund 142
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H	I
1			Federal Fund 142						
2	Account		5/17/2021 15:10	2020-2021	2020-2021	Approved	Proposed	Proposed	
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
470	72710		<u>Transportation</u>						
471	355-TRAN		Travel	0.00	0.00	0.00	0.00	0.00	
472	399-LRE		Other Contracted Services	0.00	0.00	0.00	0.00	0.00	
473	524		In-Service/Staff Development	0.00	0.00	0.00	0.00	0.00	
474									
475			Total Special Education Program	0.00	0.00	0.00	0.00	0.00	
476									
477									
478			Total Expenditures 899	0.00	32,185.00	32,185.00	0.00	32,185.00	
479									
480			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00	
481									
482			Revenues	0.00	32,185.00	32,185.00	0.00	32,185.00	
483									
484			Expenditures	0.00	32,185.00	32,185.00	0.00	32,185.00	
485									
486			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	

BOE Approved May 13, 2021
Budget Committee May 17, 2021
County Commission Jun 7, 2021

Loudon County Board of Education
School Federal Projects Fund 142
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H	I
1			Federal Fund 142						
2	Account		5/17/2021 15:10	2020-2021	2020-2021	Approved	Proposed	Proposed	
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
434	Sub Fund		899 - Discretionary Supplemental Funds - IDEA Expenses						
435									
436	70000		Education						
437									
438	71000		Instruction						
439									
440	71200		<u>Special Education Program</u>						
441	116-INV	Teachers		0.00	7,500.00	7,500.00	(2,500.00)	5,000.00	
442	171-INV	Speech Pathologist		0.00	0.00	0.00	5,000.00	5,000.00	
443	201-INV	Social Security		0.00	407.00	407.00	213.00	620.00	
444	204-INV	State Retirement		0.00	750.00	750.00	313.00	1,063.00	
445	212-INV	Employer Medicare		0.00	110.00	110.00	35.00	145.00	
446	322-INV	Evaluation & Testing		0.00	2,500.00	2,500.00	(2,500.00)	0.00	
447	429-HQ	Instructional Supplies		0.00	12,918.00	12,918.00	0.00	12,918.00	
448	429-PREK	Instructional Supplies		0.00	0.00	0.00	0.00	0.00	
449	499-INV	Other Supplies and Materials		0.00	3,000.00	3,000.00	0.00	3,000.00	
450	725	Special Education Equipment		0.00	0.00	0.00	0.00	0.00	
451									
452		Total Regular Instruction Program		0.00	27,185.00	27,185.00	561.00	27,746.00	
453									
454	Sub Fund		899 - Discretionary Supplemental Funds - IDEA						
455									
456	70000		Education						
457									
458	72000		Support Services						
459									
460	72220		<u>Special Education Program</u>						
461	124-SWD	Psychological Personnel		0.00	0.00	0.00	0.00	0.00	
462	201-SWD	Social Security		0.00	0.00	0.00	0.00	0.00	
463	204-SWD	State Retirement		0.00	0.00	0.00	0.00	0.00	
464	212-SWD	Employer Medicare		0.00	0.00	0.00	0.00	0.00	
465	499	Other Supplies & Materials		0.00	0.00	0.00	0.00	0.00	
466	524-INV	In-Service/Staff Development		0.00	5,000.00	5,000.00	(561.00)	4,439.00	
467									
468		Total Special Education Program		0.00	5,000.00	5,000.00	(561.00)	4,439.00	
469									

LCBOE:
Updated SPED
Innovation amendments.

Loudon County Board of Education
School Federal Projects Fund 142
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H	I
1			Federal Fund 142						
2	Account		5/17/2021 15:10	2020-2021	2020-2021	Approved	Proposed	Proposed	
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
410									
411									
412	Sub Fund		899 - Discretionary Supplemental Funds - IDEA Revenue						
413									
414	47000		Federal Government						
415									
416	47100		<u>Federal Through State</u>						
417	47143		Special Education Grants to States	0.00	0.00	0.00	0.00	0.00	
418									
419	143-HQ-CAR20		Special Education Grants to States	0.00	12,918.00	12,918.00	0.00	12,918.00	
420									
421	47145-INV		Special Education Grants to States	0.00	19,267.00	19,267.00	0.00	19,267.00	
422									
423			Total Federal Through State	0.00	32,185.00	32,185.00	0.00	32,185.00	
424									
425			Total Federal Government	0.00	32,185.00	32,185.00	0.00	32,185.00	
426									
427			Total Revenue	0.00	32,185.00	32,185.00	0.00	32,185.00	
428									
429			Total Other Sources	0.00	0.00	0.00	0.00	0.00	
430									
431			Total IDEA B Revenue	0.00	32,185.00	32,185.00	0.00	32,185.00	
432									
433									

BOE Approved May 13, 2021
Budget Committee May 17, 2021
County Commission Jun 7, 2021

Loudon County Board of Education
School Federal Projects Fund 142
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H	I
1			Federal Fund 142						
2	Account		5/17/2021 15:10	2020-2021	2020-2021	Approved	Proposed	Proposed	
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
371	Sub Fund		809 - Carl Perkins						
372									
373	70000		Education						
374									
375	72000		Support Services						
376									
377	72130		<i>Other Student Support</i>						
378	355		Travel	10,000.00	(6,378.54)	3,621.46	0.00	3,621.46	
379	399		Other Contracted Services	2,300.00	(1,150.00)	1,150.00	0.00	1,150.00	
380	524		In-Service/Staff Development	6,500.00	(2,711.09)	3,788.91	0.00	3,788.91	
381	599		Other Charges	0.00	0.00	0.00	0.00	0.00	
382									
383			Total Other Student Support	18,800.00	(10,239.63)	8,560.37	0.00	8,560.37	
384									
385									
386	Sub Fund		809 - Carl Perkins						
387	70000		Education						
388	72000		Support Services						
389									
390	72230		<i>Vocational Education Program</i>						
391	162		Clerical Personnel	0.00	1,250.00	1,250.00	0.00	1,250.00	
392	201		Social Security	0.00	77.50	77.50	0.00	77.50	
393	204		State Retirement	0.00	128.38	128.38	0.00	128.38	
394	212		Employer Medicare	0.00	18.13	18.13	0.00	18.13	
395	355		Travel	1,500.00	(1,200.00)	300.00	500.00	800.00	
396	524		In-Service/Staff Development	3,200.00	(1,300.00)	1,900.00	(500.00)	1,400.00	
397									
398			Total Vocational Education Program	4,700.00	(1,025.99)	3,674.01	0.00	3,674.01	
399									
400									
401			Total Expenditures Carl Perkins	73,419.15	5,111.81	78,530.96	0.00	78,530.96	
402									
403			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00	
404									
405			Revenues	73,419.15	5,111.81	78,530.96	0.00	78,530.96	
406									
407			Expenditures	73,419.15	5,111.81	78,530.96	0.00	78,530.96	
408									
409			BOE Approved May 13, 2021	0.00	0.00	0.00	0.00	0.00	

Ending Fund Balance
Budget Committee May 17, 2021
County Commission Jun 7, 2021

LCBOE:
Increasing travel -
lowering PD.

Loudon County Board of Education
School Federal Projects Fund 142
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H	I
1			Federal Fund 142						
2	Account		5/17/2021 15:10	2020-2021	2020-2021	Approved	Proposed	Proposed	
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
332									
333	Sub Fund		809 - Carl Perkins Revenue						
334									
335	47000		Federal Government						
336									
337	47100		<i>Federal Through State</i>						
338	47131		Vocational Educ - Basic Grants to States	73,419.15	5,111.81	78,530.96	0.00	78,530.96	
339									
340	47131-RES		Vocational Educ - Reserve Grant	0.00	0.00	0.00	0.00	0.00	
341									
342			Total Federal Through State	73,419.15	5,111.81	78,530.96	0.00	78,530.96	
343									
344			Total Federal Government	73,419.15	5,111.81	78,530.96	0.00	78,530.96	
345									
346			Total Revenue	73,419.15	5,111.81	78,530.96	0.00	78,530.96	
347									
348			Total Other Sources	0.00	0.00	0.00	0.00	0.00	
349									
350			Total Carl Perkins Revenue	73,419.15	5,111.81	78,530.96	0.00	78,530.96	
351									
352									
353	Sub Fund		809 - Carl Perkins Expenses						
354									
355	70000		Education						
356									
357	71000		Instruction						
358									
359	71300		<i>Vocational Education Program</i>						
360	162		Clerical Personnel	5,000.00	(1,250.00)	3,750.00	0.00	3,750.00	
361	201		Social Security	310.00	(77.50)	232.50	0.00	232.50	
362	204		State Retirement	513.50	(128.37)	385.13	0.00	385.13	
363	212		Employer Medicare	72.50	(18.12)	54.38	0.00	54.38	
364	355		Travel	0.00	0.00	0.00	0.00	0.00	
365	499		Other Supplies and Materials	5,000.00	2,000.00	7,000.00	0.00	7,000.00	
366	730		Vocational Instruction Equipment	39,023.15	15,851.42	54,874.57	0.00	54,874.57	
367	730-RES		Vocational Instruction Equipment	0.00	0.00	0.00	0.00	0.00	
368									
369			Total Vocational Education Program	49,919.15	16,377.43	66,296.58	0.00	66,296.58	
370	BOE Approved May 13, 2021								

Budget Committee May 17, 2021
County Commission Jun 7, 2021

Loudon County Board of Education
School Federal Projects Fund 142
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H	I
1			Federal Fund 142						
2	Account		5/17/2021 15:10	2020-2021	2020-2021	Approved	Proposed	Proposed	
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
104									
105	Sub Fund		109 - Title I						
106	70000		Education						
107	72000		Instruction						
108	72210		<u>ESEA Title I</u>						
109	189		Other Salaries and Wages	64,390.00	4,947.34	69,337.34	0.00	69,337.34	
110	201		Social Security	3,992.00	306.92	4,298.92	0.00	4,298.92	
111	204		State Retirement	6,613.00	507.94	7,120.94	0.00	7,120.94	
112	206		Life Insurance	160.00	0.00	160.00	0.00	160.00	
113	207		Medical Insurance	9,897.00	0.00	9,897.00	0.00	9,897.00	
114	208		Dental Insurance	376.00	0.00	376.00	0.00	376.00	
115	212		Employer Medicare	934.00	71.39	1,005.39	0.00	1,005.39	
116	355		Travel	2,500.00	0.00	2,500.00	0.00	2,500.00	
117	399		Other Contracted Services	0.00	0.00	0.00	0.00	0.00	
118	499		Other Supplies and Materials	1,000.00	2,266.35	3,266.35	0.00	3,266.35	
119	524		In-Service/Staff Development	12,000.00	4,350.00	16,350.00	0.00	16,350.00	
120	599		Other Charges	0.00	0.00	0.00	0.00	0.00	
121	790		Other Equipment	0.00	0.00	0.00	0.00	0.00	
122									
123			Total ESEA Title I	101,862.00	12,449.94	114,311.94	0.00	114,311.94	
124									
125	99100		<u>Transfers Out & Indirect Cost</u>						
126	504		Indirect Cost	0.00	0.00	0.00	0.00	0.00	
127	590		Cumulative Transfers (including Consolidated Admin)	0.00	0.00	0.00	0.00	0.00	
128				0.00	0.00	0.00	0.00	0.00	
129									
130			Total Expenditures Title I	814,093.00	54,514.74	868,607.74	0.00	868,607.74	
131									
132			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00	
133									
134			Revenues	814,093.00	54,514.74	868,607.74	0.00	868,607.74	
135									
136			Expenditures	814,093.00	54,514.74	868,607.74	0.00	868,607.74	
137									
138			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	

BOE Approved May 13, 2021
Budget Committee May 17, 2021
County Commission Jun 7, 2021

Loudon County Board of Education
School Federal Projects Fund 142
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H	I
1			Federal Fund 142						
2	Account		5/17/2021 15:10	2020-2021	2020-2021	Approved	Proposed	Proposed	
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
69	Sub Fund		109 - Title I Expenses						
70									
71	70000		Education						
72	71000		Instruction						
73	71100		<u>Regular Instruction Program</u>						
74	116	Teachers		421,537.00	8,430.74	429,967.74	0.00	429,967.74	
75	163	Educational Assistants		49,212.00	984.24	50,196.24	0.00	50,196.24	
76	189	Other Salaries & Wages		0.00	0.00	0.00	0.00	0.00	
77	195	Certified Substitute Teachers		1,000.00	0.00	1,000.00	0.00	1,000.00	
78	198	Non-certified Substitute Teachers		1,000.00	0.00	1,000.00	2,400.00	3,400.00	
79	201	Social Security		29,310.00	586.20	29,896.20	0.00	29,896.20	
80	204	State Retirement		45,722.00	914.44	46,636.44	0.00	46,636.44	
81	206	Life Insurance		1,360.00	0.00	1,360.00	0.00	1,360.00	
82	207	Medical Insurance		50,241.00	0.00	50,241.00	0.00	50,241.00	
83	208	Dental Insurance		2,063.00	0.00	2,063.00	0.00	2,063.00	
84	212	Employer Medicare		6,855.00	137.10	6,992.10	0.00	6,992.10	
85	429	Instructional Supplies		19,000.00	27,062.70	46,062.70	(2,400.00)	43,662.70	
86	722	Regular Instruction Equipment		48,318.47	3,800.75	52,119.22	0.00	52,119.22	
87									
88		Total Regular Instruction Program		675,618.47	41,916.17	717,534.64	0.00	717,534.64	
89									
90									
91	Sub Fund		109 - Title I						
92	70000		Education						
93	72000		Support Services						
94									
95	72130		<u>Other Student Support</u>						
96	189	Other Salaries & Wages		21,880.00	437.60	22,317.60	0.00	22,317.60	
97	201	Social Security		1,357.00	27.14	1,384.14	0.00	1,384.14	
98	204	State Retirement		1,468.00	29.36	1,497.36	0.00	1,497.36	
99	212	Employer Medicare		317.00	6.34	323.34	0.00	323.34	
100	355	Travel		700.00	0.00	700.00	0.00	700.00	
101	599	Other Charges		10,890.53	(351.81)	10,538.72	0.00	10,538.72	
102									
103		Total Support Services		36,612.53	148.63	36,761.16	0.00	36,761.16	

LCBOE:
Moving to subs.

BOE Approved May 13, 2021
Budget Committee May 17, 2021
County Commission Jun 7, 2021

Loudon County Board of Education
School Federal Projects Fund 142
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H	I
1			Federal Fund 142						
2	Account		5/17/2021 15:10	2020-2021	2020-2021	Approved	Proposed	Proposed	
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
50	Sub Fund		109 - Title I Revenue						
51									
52	47000		Federal Government						
53	47100		<u>Federal Through State</u>						
54	47141		Title I Grants to Local Educ Agencies	814,093.00	(5,560.00)	808,533.00	0.00	808,533.00	
55									
56	47141-CAR20		Title I Grants to Local Educ Agencies	0.00	60,074.74	60,074.74	0.00	60,074.74	
57									
58			Total Federal Through State	814,093.00	54,514.74	868,607.74	0.00	868,607.74	
59									
60			Total Federal Government	814,093.00	54,514.74	868,607.74	0.00	868,607.74	
61									
62			Total Revenue	814,093.00	54,514.74	868,607.74	0.00	868,607.74	
63									
64			Total Other Sources	0.00	0.00	0.00	0.00	0.00	
65									
66			Total Title I Revenue	814,093.00	54,514.74	868,607.74	0.00	868,607.74	
67									
68									

Loudon County Board of Education
School Federal Projects Fund 142
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H	I
1			Federal Fund 142						
2	Account		5/17/2021 15:10	2020-2021	2020-2021	Approved	Proposed	Proposed	
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
23	Sub Fund		010 - Consolidated Administration Expenses						
24									
25	72210								
26	105	Supervisory/Director		70,193.00	1,404.00	71,597.00	0.00	71,597.00	LCBOE: Moving to PD.
27	161	Secretary(s)		20,389.00	408.00	20,797.00	0.00	20,797.00	
28	201	Social Security		5,616.00	114.00	5,730.00	0.00	5,730.00	
29	204	State Retirement		8,577.00	173.00	8,750.00	0.00	8,750.00	
30	206	Life Insurance		0.00	0.00	0.00	0.00	0.00	
31	207	Medical Insurance		0.00	0.00	0.00	0.00	0.00	
32	208	Dental Insurance		0.00	0.00	0.00	0.00	0.00	
33	212	Employer Medicare		1,314.00	26.00	1,340.00	0.00	1,340.00	
34	355	Travel		1,500.00	0.00	1,500.00	(100.00)	1,400.00	
35	499	Other Supplies and Materials		1,000.00	0.00	1,000.00	0.00	1,000.00	
36	524	In Service/Staff Development		7,000.00	(6,750.00)	250.00	100.00	350.00	
37	599	Other Charges		0.00	0.00	0.00	0.00	0.00	
38									
39									
40		Total Expenditures Consolidated Administration		115,589.00	(4,625.00)	110,964.00	0.00	110,964.00	
41									
42		Beginning Fund Balance		0.00	0.00	0.00	0.00	0.00	
43									
44		Revenues		115,589.00	(4,625.00)	110,964.00	0.00	110,964.00	
45									
46		Expenditures		115,589.00	(4,625.00)	110,964.00	0.00	110,964.00	
47									
48		Ending Fund Balance		0.00	0.00	0.00	0.00	0.00	
49									

BOE Approved May 13, 2021
Budget Committee May 17, 2021
County Commission Jun 7, 2021

Loudon County Board of Education
School Federal Projects Fund 142
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H	I
1			Federal Fund 142						
2	Account		5/17/2021 15:10	2020-2021	2020-2021	Approved	Proposed	Proposed	
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
5	Federal Funds School								
6									
7	Sub Fund		010 - Consolidated Administration Revenue						
8									
9	47100		<u>Federal Through State</u>						
10	47141		Title I Grants to Local Educ Agencies	99,964.00	(4,625.00)	95,339.00	0.00	95,339.00	
11									
12	47146		English Language Acquisition Grants	325.00	0.00	325.00	0.00	325.00	
13									
14	47189		Eisenhower Prof Development State Grants	14,000.00	0.00	14,000.00	0.00	14,000.00	
15									
16	47147		Safe & Drug Free Schools	1,300.00	0.00	1,300.00	0.00	1,300.00	
17									
18	49000		<u>Other Revenue Sources</u>						
19	49800		Transfers In	0.00	0.00	0.00	0.00	0.00	
20									
21			Total Other Revenue	115,589.00	(4,625.00)	110,964.00	0.00	110,964.00	
22									

Loudon County Commission

BUDGET AMENDMENTS

Highway Capital Projects Fund 176

Highway Capital Projects
Fund 176
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			Highway Capital Projects Fund 176					
2								
3	Account		5/16/2021 22:12	2020-2021	2020-2021	Approved	Proposed	Proposed
4	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
30	Expenditures							
31								
32	90000		Capital Projects					
33								
34	91200		Highway & Street Capital Projects					
35	399		Other Contracted Services	8,000		8,000	(8,000)	0
36	404		Asphalt - Hot Mix	257,000		257,000	224,000	481,000
37	408		Concrets			0		0
38	409		Crushed Stone	15,000		15,000	(15,000)	0
39	510		Trustee's Commission	9,000		9,000		9,000
40	714		Highway Equipment	80,000		80,000	220,000	300,000
41	718		Motor Vehicles	0		0		0
42								
43			Total Other Contracted Services	369,000	0	369,000	421,000	790,000
44								
45	Total Expenditures			369,000	0	369,000	421,000	790,000
46								
47								
48	June 30 2020 Audited			576,407				
49	Less Audited PY Encumbrances			(17,102)				
50	Audited Fund Balance July 1, 2020			559,305				
51								
52	Total Revenue			299,680	0	299,680	0	299,680
53								
54	Total Revenue and Transfers In			299,680	0	299,680	0	299,680
55								
56	Total Available Funds			858,985	0	858,985	0	858,985
57								
58	Expenditure Budget			369,000	0	369,000	421,000	790,000
59	Transfers Out			0	0	0	0	0
60								
61	Total Expenditures and Transfer Out			369,000	0	369,000	421,000	790,000
62								
63	Ending Fund Balance			489,985	0	489,985	(421,000)	68,985

Highway Capital Projects
Fund 176
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			Highway Capital Projects Fund 176					
2								
3	Account		5/16/2021 22:12	2020-2021	2020-2021	Approved	Proposed	Proposed
4	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
6	Revenue							
7								
8	40000		Local Taxes					
9	40110		Current Property Tax	283,065		283,065		283,065
10	40120		Trustee's Collections - Prior Years	2,225		2,225		2,225
11	40125		Trustee's Collections - Bankruptcy	300		300		300
12	40130		Clerk & Master Prior Year Collections	3,500		3,500		3,500
13	40140		Interest and Penalty	1,000		1,000		1,000
14	63-TATE		Payments in Lieu of Taxes	9,390		9,390		9,390
15	40320		Bank Excise Tax	200		200		200
16								
17			Total Local Taxes	299,680	0	299,680	0	299,680
18								
19								
20								
21								
22	44000		Other Local Revenues					
23	44560		Damages Recovered from Individuals	0		0		0
24								
25			Total Other Local Revenues	0	0	0	0	0
26								
27								
28	Total Revenues			299,680	0	299,680	0	299,680
29								

Loudon County Commission

Monthly Reports

- Summary Financial Statement

May 2021

- Budget Meeting Minutes

April 19, 2021

- Debt Obligation Report

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	11,756,269.00	(11,914,448.38)	101.35 %	979,689.08	0.00	0.00 %
40120	Trustee's Collections - Prior Year	75,000.00	(181,496.92)	242.00 %	6,250.00	0.00	0.00 %
40125	Trustee Collection-Bankruptcy	8,668.00	(2,054.23)	23.70 %	722.33	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	125,000.00	(111,024.48)	88.82 %	10,416.67	(14,248.18)	136.78 %
40140	Interest And Penalty	25,000.00	(24,775.52)	99.10 %	2,083.33	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	490,395.00	(409,094.36)	83.42 %	40,866.25	0.00	0.00 %
40210	Local Option Sales Tax	265,100.00	(402,696.27)	151.90 %	22,091.67	(47,294.02)	214.08 %
40220	Hotel/Motel Tax	440,000.00	(385,996.11)	87.73 %	36,666.67	(60,665.81)	165.45 %
40250	Litigation Tax - General	100,000.00	(78,024.94)	78.02 %	8,333.33	(9,511.42)	114.14 %
40260	Litigation Tax - Special Purpose	290,000.00	(199,017.13)	68.63 %	24,166.67	(24,129.37)	99.85 %
40270	Business Tax	536,400.00	(609,635.13)	113.65 %	44,700.00	(335,236.81)	749.97 %
40275	Mixed Drink Tax	29,000.00	(24,775.32)	85.43 %	2,416.67	(2,550.00)	105.52 %
40320	Bank Excise Tax	91,766.00	(91,765.96)	100.00 %	7,647.17	0.00	0.00 %
40330	Wholesale Beer Tax	95,000.00	(103,504.07)	108.95 %	7,916.67	(11,975.48)	151.27 %
41120	Animal Registration	63,500.00	(41,931.00)	66.03 %	5,291.67	(2,335.00)	44.13 %
41140	Cable TV Franchise	332,000.00	(275,612.57)	83.02 %	27,666.67	(83,331.58)	301.20 %
41510	Beer Permits	3,500.00	(2,090.00)	59.71 %	291.67	0.00	0.00 %
41520	Building Permits	450,000.00	(512,742.00)	113.94 %	37,500.00	(48,487.00)	129.30 %
41590	Other Permits	30,000.00	(24,524.00)	81.75 %	2,500.00	(3,658.00)	146.32 %
42151	Interpreter Fee	250.00	0.00	0.00 %	20.83	0.00	0.00 %
42180	DUI Treatment Fines	2,600.00	(1,472.50)	56.63 %	216.67	(285.00)	131.54 %
42190	Data Entry Fee - Circuit Court	1,200.00	(511.50)	42.63 %	100.00	(52.00)	52.00 %
42191	Courtroom Security Fee	5,000.00	(4,250.52)	85.01 %	416.67	(558.19)	133.97 %
42210	Fines	10,000.00	(13,991.37)	139.91 %	833.33	(4,940.00)	592.80 %
42220	Officers Costs	20,000.00	(11,916.29)	59.58 %	1,666.67	(1,260.17)	75.61 %
42240	Drug Control Fines	2,200.00	(2,799.17)	127.24 %	183.33	(334.40)	182.40 %
42250	Jail Fees	1,560.00	(849.29)	54.44 %	130.00	(159.60)	122.77 %
42290	Data Entry Fee - Criminal Court	1,000.00	(1,358.50)	135.85 %	83.33	(58.00)	69.60 %
42292	Victims Assistance Assessments	3,450.00	(2,477.50)	71.81 %	287.50	(341.50)	118.78 %
42310	Fines	45,000.00	(26,649.85)	59.22 %	3,750.00	(5,341.59)	142.44 %
42320	Officers Costs	113,000.00	(49,949.56)	44.20 %	9,416.67	(5,688.12)	60.40 %
42330	Games And Fish Fines	500.00	(244.80)	48.96 %	41.67	(54.00)	129.60 %
42340	Drug Control Fines	7,500.00	(3,057.79)	40.77 %	625.00	(866.87)	138.70 %
42350	Jail Fees	5,200.00	(3,563.42)	68.53 %	433.33	(496.37)	114.55 %
42380	DUI Treatment Fines	15,000.00	(11,492.13)	76.61 %	1,250.00	(2,403.50)	192.28 %
42390	Data Entry Fee - General Sessions	18,000.00	(14,376.53)	79.87 %	1,500.00	(1,772.50)	118.17 %
42391	Courtroom Security Fee	100,000.00	(75,147.64)	75.15 %	8,333.33	(9,126.37)	109.52 %
42392	Victims Assistance Assessments	18,000.00	(12,563.45)	69.80 %	1,500.00	(1,838.50)	122.57 %

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Loudon County Finance
Summary Financial Statement
May 2021

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101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
42410	Fines	1,700.00	0.00	0.00 %	141.67	0.00	0.00 %
42490	Data Entry Fee - Juvenile Court	673.00	(484.00)	71.92 %	56.08	(50.00)	89.15 %
42520	Officers Costs	33,000.00	(6,522.67)	19.77 %	2,750.00	(779.47)	28.34 %
42530	Data Entry Fee - Chancery Court	13,900.00	(3,458.00)	24.88 %	1,158.33	(546.00)	47.14 %
42591	Courtroom Security Fee	2,580.00	(1,270.00)	49.22 %	215.00	(109.50)	50.93 %
42610	Fines	5,000.00	(6,346.00)	126.92 %	416.67	(750.00)	180.00 %
42990	Other Fines, Forfeitures, And Penalties	0.00	0.00	0.00 %	0.00	0.00	0.00 %
43190	Other General Service Charges	35,000.00	(32,344.16)	92.41 %	2,916.67	0.00	0.00 %
43366	Greenbelt Late Applicaion Fee	0.00	(250.00)	0.00 %	0.00	0.00	0.00 %
43370	Telephone Commissions	50,000.00	(59,482.94)	118.97 %	4,166.67	0.00	0.00 %
43392	Data Processing Fee -Register	21,000.00	(27,374.00)	130.35 %	1,750.00	(3,056.00)	174.63 %
43394	Data Processing Fee - Sheriff	6,000.00	(3,311.67)	55.19 %	500.00	(362.90)	72.58 %
43395	Sex Offender Registraion Fee	3,000.00	(2,300.00)	76.67 %	250.00	(100.00)	40.00 %
43396	Data Processing Fee - County Clerk	1,000.00	(984.00)	98.40 %	83.33	(105.00)	126.00 %
43399	Vehicle Insurance Coverage and	1,600.00	(1,995.00)	124.69 %	133.33	(240.00)	180.00 %
44110	Investment Income	100,000.00	(97,637.74)	97.64 %	8,333.33	0.00	0.00 %
44120	Lease/Rentals	2,600.00	(100.00)	3.85 %	216.67	0.00	0.00 %
44130	Sale Of Materials And Supplies	2,200.00	(3,300.00)	150.00 %	183.33	(900.00)	490.91 %
44131	Commissary Sales	23,000.00	(26,095.78)	113.46 %	1,916.67	(4,164.33)	217.27 %
44140	Sale Of Maps	500.00	0.00	0.00 %	41.67	0.00	0.00 %
44160	Retirees' Insurance Payments	63,258.00	(59,074.48)	93.39 %	5,271.50	(4,221.32)	80.08 %
44161	Cobra Insurance Payments	2,873.00	(3,362.85)	117.05 %	239.42	(280.34)	117.09 %
44170	Miscellaneous Refunds	10,588.00	5,459.93	-51.57 %	882.33	(18.00)	2.04 %
44180	Expenditure Credits	3,642.00	(1,023.83)	28.11 %	303.50	0.00	0.00 %
44530	Sale Of Equipment	4,505.00	(11,287.00)	250.54 %	375.42	0.00	0.00 %
44540	Sale Of Property	0.00	(165,229.34)	0.00 %	0.00	0.00	0.00 %
44560	Damages Recovered From Individuals	1,635.00	(940.00)	57.49 %	136.25	0.00	0.00 %
44570	Contributions & Gifts	35,148.00	(40,969.13)	116.56 %	2,929.00	(2,544.00)	86.86 %
45510	County Clerk	483,000.00	(496,461.88)	102.79 %	40,250.00	(60,543.02)	150.42 %
45520	Circuit Court Clerk	95,000.00	(99,719.52)	104.97 %	7,916.67	(5,679.10)	71.74 %
45540	General Sessions Court Clerk	428,250.00	(292,178.40)	68.23 %	35,687.50	(36,434.62)	102.09 %
45550	Clerk And Master	80,000.00	(76,992.92)	96.24 %	6,666.67	(9,563.31)	143.45 %
45580	Register	428,000.00	(475,281.48)	111.05 %	35,666.67	(51,566.22)	144.58 %
45590	Sheriff	25,000.00	(15,093.80)	60.38 %	2,083.33	(1,078.00)	51.74 %
45610	Trustee	858,000.00	(905,675.06)	105.56 %	71,500.00	(30.00)	0.04 %
46110	Juvenile Services Program	10,000.00	(5,895.00)	58.95 %	833.33	0.00	0.00 %
46140	Aging Programs	13,528.00	(9,019.00)	66.67 %	1,127.33	0.00	0.00 %
46210	Law Enforcement Training Programs	41,600.00	(41,600.00)	100.00 %	3,466.67	0.00	0.00 %
46290	Other Public Safety Grants	5,000.00	(3,723.42)	74.47 %	416.67	0.00	0.00 %

Loudon County Finance
Summary Financial Statement
May 2021

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
46310	Health Department Programs	444,200.00	(333,028.76)	74.97 %	37,016.67	(29,191.55)	78.86 %
46820	Income Tax	400,000.00	0.00	0.00 %	33,333.33	0.00	0.00 %
46830	Beer Tax	20,000.00	(18,369.38)	91.85 %	1,666.67	0.00	0.00 %
46835	Vehicle Certificate Of Title Fees	9,000.00	(7,488.85)	83.21 %	750.00	(794.45)	105.93 %
46840	Alcoholic Beverage Tax	64,975.00	(100,148.84)	154.13 %	5,414.58	(23,329.30)	430.86 %
46852	State Revenue Sharing -	40,000.00	(53,559.61)	133.90 %	3,333.33	(4,306.32)	129.19 %
46855	State Shared Sports Gaming Privilege	0.00	(12,125.00)	0.00 %	0.00	(7,895.47)	0.00 %
46915	Contracted Prisoner Board	203,000.00	(127,686.00)	62.90 %	16,916.67	(14,079.00)	83.23 %
46960	Registrar's Salary Supplement	15,000.00	(11,373.00)	75.82 %	1,250.00	0.00	0.00 %
46970	State Shared Sales Tax - Cities	6,000.00	(6,376.10)	106.27 %	500.00	(637.61)	127.52 %
46990	Other State Revenues	6,296.00	(1,660.54)	26.37 %	524.67	(168.22)	32.06 %
47220	Civil Defense Reimbursement	55,500.00	(55,500.00)	100.00 %	4,625.00	0.00	0.00 %
47235	Homeland Security Grants	17,000.00	(13,674.28)	80.44 %	1,416.67	0.00	0.00 %
47301	COVID-19 Grant #1	810,219.00	(807,222.99)	99.63 %	67,518.25	0.00	0.00 %
47306	COVID-19 Grant A	1,464.00	(1,464.37)	100.03 %	122.00	0.00	0.00 %
47590	Other Federal Through State	63,693.00	(28,828.00)	45.26 %	5,307.75	0.00	0.00 %
48130	Contributions	7,500.00	(8,000.00)	106.67 %	625.00	0.00	0.00 %
48140	Contracted Services	0.00	0.00	0.00 %	0.00	0.00	0.00 %
48610	Donations	16,000.00	(6,184.16)	38.65 %	1,333.33	(46.00)	3.45 %
48990	Other	3,150.00	(3,241.95)	102.92 %	262.50	0.00	0.00 %
49700	Insurance Recovery	13,060.00	(13,058.65)	99.99 %	1,088.33	0.00	0.00 %
Total Revenues		20,663,895.00	(20,212,193.82)	97.81 %	1,721,991.25	(942,568.40)	54.74 %
Expenditures							
51100	County Commission	(210,294.00)	187,132.15	88.99 %	(17,524.50)	48,825.72	278.61 %
51210	Board Of Equalization	(3,440.00)	0.00	0.00 %	(286.67)	0.00	0.00 %
51220	Beer Board	(5,000.00)	0.00	0.00 %	(416.67)	0.00	0.00 %
51240	Other Boards And Committees	(7,150.00)	2,800.00	39.16 %	(595.83)	0.00	0.00 %
51300	County Mayor/Executive	(243,384.00)	212,137.86	87.16 %	(20,282.00)	17,562.76	86.59 %
51310	Personnel Office	(46,624.00)	32,912.63	70.59 %	(3,885.33)	1,802.93	46.40 %
51400	County Attorney	(155,000.00)	79,479.92	51.28 %	(12,916.67)	1,572.92	12.18 %
51500	Election Commission	(378,399.00)	376,851.82	99.59 %	(31,533.25)	15,061.13	47.76 %
51600	Register Of Deeds	(318,859.00)	282,927.11	88.73 %	(26,571.58)	27,298.19	102.73 %
51720	Planning	(168,802.00)	94,686.52	56.09 %	(14,066.83)	8,900.28	63.27 %
51750	Codes Compliance	(318,490.00)	262,739.99	82.50 %	(26,540.83)	22,717.19	85.59 %
51760	Geographical Information Systems	(73,049.00)	67,021.70	91.75 %	(6,087.42)	5,306.02	87.16 %
51800	County Buildings	(1,318,876.00)	1,208,464.12	91.63 %	(109,906.33)	88,461.20	80.49 %
51900	Other General Administration	(314,531.00)	306,847.34	97.56 %	(26,210.92)	136.40	0.52 %
51910	Preservation Of Records	(1,000.00)	0.00	0.00 %	(83.33)	0.00	0.00 %

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101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
52100	Accounting And Budgeting	(698,510.00)	590,065.46	84.47 %	(58,209.17)	51,275.78	88.09 %
52200	Purchasing	(266,403.00)	227,607.51	85.44 %	(22,200.25)	18,451.94	83.12 %
52300	Property Assessor's Office	(468,787.00)	421,247.74	89.86 %	(39,065.58)	36,806.74	94.22 %
52400	County Trustee's Office	(384,711.00)	325,831.84	84.70 %	(32,059.25)	20,728.61	64.66 %
52500	County Clerk's Office	(708,506.00)	590,697.60	83.37 %	(59,042.17)	44,464.85	75.31 %
52600	Data Processing	(195,957.00)	175,092.59	89.35 %	(16,329.75)	20,485.44	125.45 %
53100	Circuit Court	(468,641.00)	402,284.95	85.84 %	(39,053.42)	32,996.47	84.49 %
53300	General Sessions Court	(696,021.00)	582,024.51	83.62 %	(58,001.75)	47,387.08	81.70 %
53310	General Sessions Judge	(495,575.00)	437,852.92	88.35 %	(41,297.92)	44,532.11	107.83 %
53400	Chancery Court	(309,855.00)	272,277.06	87.87 %	(25,821.25)	20,464.29	79.25 %
53500	Juvenile Court	(333,132.00)	287,530.87	86.31 %	(27,761.00)	23,388.83	84.25 %
53700	Judicial Commissioners	(68,064.00)	57,520.99	84.51 %	(5,672.00)	4,259.19	75.09 %
53900	Other Administration Of Justice	(18,760.00)	7,612.88	40.58 %	(1,563.33)	162.83	10.42 %
53920	Courtroom Security	(1,500.00)	1,176.10	78.41 %	(125.00)	0.00	0.00 %
53930	Victim Assistance Programs	(22,000.00)	13,541.93	61.55 %	(1,833.33)	4,763.43	259.82 %
54110	Sheriff's Department	(5,264,986.00)	4,572,866.18	86.85 %	(438,748.83)	354,932.91	80.90 %
54120	Special Patrols	(19,000.00)	7,864.00	41.39 %	(1,583.33)	0.00	0.00 %
54130	Traffic Control	(34,500.00)	10,435.67	30.25 %	(2,875.00)	815.98	28.38 %
54160	Administration Of The Sexual Offender	(1,500.00)	0.00	0.00 %	(125.00)	0.00	0.00 %
54210	Jail	(4,324,823.00)	3,486,316.12	80.61 %	(360,401.92)	244,048.93	67.72 %
54320	Rural Fire Protection	(250,000.00)	250,000.00	100.00 %	(20,833.33)	0.00	0.00 %
54410	Civil Defense	(208,053.00)	138,749.23	66.69 %	(17,337.75)	15,233.94	87.87 %
54490	Other Emergency Management	(33,000.00)	15,998.30	48.48 %	(2,750.00)	0.00	0.00 %
54610	County Coroner/Medical Examiner	(125,000.00)	125,000.00	100.00 %	(10,416.67)	0.00	0.00 %
54900	Other Public Safety	(541,500.00)	541,500.00	100.00 %	(45,125.00)	0.00	0.00 %
55110	Local Health Center	(41,388.00)	26,933.90	65.08 %	(3,449.00)	6,331.12	183.56 %
55120	Rabies And Animal Control	(483,375.00)	335,489.39	69.41 %	(40,281.25)	15,254.25	37.87 %
55190	Other Local Health Services	(444,200.00)	298,748.33	67.26 %	(37,016.67)	22,333.17	60.33 %
56300	Senior Citizens Assistance	(270,901.00)	206,632.40	76.28 %	(22,575.08)	17,026.58	75.42 %
57100	Agricultural Extension Service	(182,566.00)	175,438.71	96.10 %	(15,213.83)	217.59	1.43 %
57500	Soil Conservation	(21,766.00)	15,003.00	68.93 %	(1,813.83)	1,284.83	70.84 %
57700	Flood Control	(2,000.00)	2,000.00	100.00 %	(166.67)	0.00	0.00 %
57800	Storm Water Management	(4,000.00)	0.00	0.00 %	(333.33)	0.00	0.00 %
58110	Tourism	(120,000.00)	120,000.00	100.00 %	(10,000.00)	0.00	0.00 %
58120	Industrial Development	(166,430.00)	166,429.48	100.00 %	(13,869.17)	0.00	0.00 %
58130	Housing And Urban Development	(6,750.00)	3,750.00	55.56 %	(562.50)	0.00	0.00 %
58300	Veteran's Services	(77,385.00)	54,770.30	70.78 %	(6,448.75)	3,987.20	61.83 %
58500	Contributions To Other Agencies	(72,100.00)	72,100.00	100.00 %	(6,008.33)	(2,000.00)	-33.29 %
58600	Employee Benefits	(2,500.00)	582.00	23.28 %	(208.33)	100.00	48.00 %

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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
58801	COVID-19 Grant #1	(85,410.00)	59,510.94	69.68 %	(7,117.50)	(90.00)	-1.26 %
58900	Miscellaneous	(345,000.00)	283,327.88	82.12 %	(28,750.00)	0.00	0.00 %
82110	General Government	(75,978.00)	75,978.00	100.00 %	(6,331.50)	0.00	0.00 %
Total Expenditures		(21,903,431.00)	18,551,789.94	84.70 %	(1,825,285.92)	1,287,288.83	70.53 %
Total 101	General	(1,239,536.00)	(1,660,403.88)	-133.95 %	(103,294.67)	344,720.43	333.73 %

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112 Courthouse & Jail Maintenance		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40266	Litigation Tax-Jail, Wrkhse,	100,000.00	(80,244.42)	80.24 %	8,333.33	(9,745.56)	116.95 %
	Total Revenues	100,000.00	(80,244.42)	80.24 %	8,333.33	(9,745.56)	116.95 %
Expenditures							
58900	Miscellaneous	(2,000.00)	783.95	39.20 %	(166.67)	0.00	0.00 %
99100	Transfers Out	(125,000.00)	250,000.00	200.00 %	(10,416.67)	0.00	0.00 %
	Total Expenditures	(127,000.00)	250,783.95	197.47 %	(10,583.33)	0.00	0.00 %
Total	112 Courthouse & Jail Maintenance	(27,000.00)	170,539.53	631.63 %	(2,250.00)	(9,745.56)	-433.14

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114 Law Library		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40260	Litigation Tax - Special Purpose	4,500.00	(3,250.70)	72.24 %	375.00	(406.10)	108.29 %
	Total Revenues	4,500.00	(3,250.70)	72.24 %	375.00	(406.10)	108.29 %
Expenditures							
56500	Libraries	(4,600.00)	1,874.41	40.75 %	(383.33)	0.00	0.00 %
58900	Miscellaneous	(150.00)	31.62	21.08 %	(12.50)	0.00	0.00 %
	Total Expenditures	(4,750.00)	1,906.03	40.13 %	(395.83)	0.00	0.00 %
Total 114	Law Library	(250.00)	(1,344.67)	-537.87 %	(20.83)	(406.10)	-1,949.28

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115 Public Library		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	310,283.00	(314,465.71)	101.35 %	25,856.92	0.00	0.00 %
40120	Trustee's Collections - Prior Year	3,500.00	(5,324.06)	152.12 %	291.67	0.00	0.00 %
40125	Trustee's Collections - Bankruptcy	200.00	(54.39)	27.20 %	16.67	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	2,000.00	(3,253.80)	162.69 %	166.67	(417.57)	250.54 %
40140	Interest And Penalty	900.00	(708.91)	78.77 %	75.00	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	10,300.00	(10,324.81)	100.24 %	858.33	0.00	0.00 %
40320	Bank Excise Tax	400.00	(2,421.98)	605.50 %	33.33	0.00	0.00 %
43350	Copy Fees	5,025.00	(2,855.82)	56.83 %	418.75	(321.80)	76.85 %
43360	Library Fees	4,675.00	(1,899.57)	40.63 %	389.58	(135.44)	34.77 %
44130	Sale Of Materials And Supplies	250.00	0.00	0.00 %	20.83	0.00	0.00 %
44160	Retirees' Insurance Payments	1,171.00	(6,974.61)	595.61 %	97.58	(325.67)	333.74 %
44170	Miscellaneous Refunds	0.00	(93.75)	0.00 %	0.00	0.00	0.00 %
44530	Sale Of Equipment	0.00	(38.00)	0.00 %	0.00	0.00	0.00 %
44570	Contributions & Gifts	1,375.00	(5,369.78)	390.53 %	114.58	(120.25)	104.95 %
47301	COVID-19 Grant #1	1,955.00	(526.48)	26.93 %	162.92	0.00	0.00 %
47590	Other Federal Through State	1,140.00	(1,140.00)	100.00 %	95.00	(1,140.00)	1,200.00 %
48130	Contributions	31,415.00	(36,437.50)	115.99 %	2,617.92	0.00	0.00 %
48610	Donations	200.00	(200.00)	100.00 %	16.67	0.00	0.00 %
Total Revenues		374,789.00	(392,089.17)	104.62 %	31,232.42	(2,460.73)	7.88 %
Expenditures							
56500	Libraries	(367,966.00)	319,296.80	86.77 %	(30,663.83)	21,774.90	71.01 %
Total Expenditures		(367,966.00)	319,296.80	86.77 %	(30,663.83)	21,774.90	71.01 %
Total	115 Public Library	6,823.00	(72,792.37)	1,066.87 %	568.58	19,314.17	-3,396.89

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116 Solid Waste/Sanitation		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40125	Trustee's Collections - Bankruptcy	0.00	(4.91)	0.00 %	0.00	0.00	0.00 %
40140	Interest And Penalty	0.00	(3.99)	0.00 %	0.00	0.00	0.00 %
40210	Local Option Sales Tax	656,260.00	(996,882.05)	151.90 %	54,688.33	(117,077.24)	214.08 %
44145	Sale Of Recycled Materials	75,000.00	(126,910.82)	169.21 %	6,250.00	(12,382.67)	198.12 %
44160	Retirees' Insurance Payments	82.00	(402.16)	490.44 %	6.83	0.00	0.00 %
44170	Miscellaneous Refunds	0.00	(225.03)	0.00 %	0.00	0.00	0.00 %
44570	Contributions & Gifts	0.00	(250.00)	0.00 %	0.00	0.00	0.00 %
46170	Solid Waste Grants	50,000.00	(24,621.59)	49.24 %	4,166.67	(9,401.97)	225.65 %
46430	Litter Program	49,100.00	(25,608.42)	52.16 %	4,091.67	(2,058.07)	50.30 %
49700	Insurance Recovery	0.00	(3,909.00)	0.00 %	0.00	0.00	0.00 %
	Total Revenues	830,442.00	(1,178,817.97)	141.95 %	69,203.50	(140,919.95)	203.63 %
Expenditures							
55720	Sanitation Education/Information	(49,100.00)	32,476.69	66.14 %	(4,091.67)	2,640.77	64.54 %
55732	Convenience Centers	(899,095.00)	749,087.03	83.32 %	(74,924.58)	47,670.33	63.62 %
55739	Other Waste Collection	(50,000.00)	18,306.00	36.61 %	(4,166.67)	5,417.00	130.01 %
	Total Expenditures	(998,195.00)	799,869.72	80.13 %	(83,182.92)	55,728.10	66.99 %
Total	116 Solid Waste/Sanitation	(167,753.00)	(378,948.25)	-225.90 %	(13,979.42)	(85,191.85)	-609.41

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119 Industrial/Economic Development		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44120	Lease/Rentals	21,295.00	(18,880.97)	88.66 %	1,774.58	(1,325.00)	74.67 %
	Total Revenues	21,295.00	(18,880.97)	88.66 %	1,774.58	(1,325.00)	74.67 %
Expenditures							
58120	Industrial Development	(22,300.00)	175.56	0.79 %	(1,858.33)	0.00	0.00 %
	Total Expenditures	(22,300.00)	175.56	0.79 %	(1,858.33)	0.00	0.00 %
Total 119	Industrial/Economic Development	(1,005.00)	(18,705.41)	-1,861.23 %	(83.75)	(1,325.00)	-1,582.09

122 Drug Control		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
42220	Officers Costs	0.00	(186.20)	0.00 %	0.00	0.00	0.00 %
42240	Drug Control Fines	10,000.00	(11,592.44)	115.92 %	833.33	(810.35)	97.24 %
42340	Drug Control Fines	6,000.00	(3,057.81)	50.96 %	500.00	(866.88)	173.38 %
42865	Drug Task Force Forfeitures And	10,000.00	(12,328.00)	123.28 %	833.33	0.00	0.00 %
42910	Proceeds From Confiscated Property	10,000.00	(15,221.99)	152.22 %	833.33	0.00	0.00 %
44570	Contributions & Gifts	20,000.00	(16,156.75)	80.78 %	1,666.67	(3,094.59)	185.68 %
	Total Revenues	56,000.00	(58,543.19)	104.54 %	4,666.67	(4,771.82)	102.25 %
Expenditures							
54150	Drug Enforcement	(93,400.00)	41,405.65	44.33 %	(7,783.33)	465.43	5.98 %
	Total Expenditures	(93,400.00)	41,405.65	44.33 %	(7,783.33)	465.43	5.98 %
Total	122 Drug Control	(37,400.00)	(17,137.54)	-45.82 %	(3,116.67)	(4,306.39)	-138.17

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128 Other Special Revenue Fund		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47700	Asset Forfeiture Funds	1,000.00	0.00	0.00 %	83.33	0.00	0.00 %
	Total Revenues	1,000.00	0.00	0.00 %	83.33	0.00	0.00 %
Expenditures							
54150	Drug Enforcement	(1,000.00)	0.00	0.00 %	(83.33)	0.00	0.00 %
	Total Expenditures	(1,000.00)	0.00	0.00 %	(83.33)	0.00	0.00 %
Total	128 Other Special Revenue Fund	0.00	0.00	100.00 %	0.00	0.00	0.00 %

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131 Highway/Public Works		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	549,799.00	(557,207.07)	101.35 %	45,816.58	0.00	0.00 %
40120	Trustee's Collections - Prior Year	15,000.00	(9,461.96)	63.08 %	1,250.00	0.00	0.00 %
40125	Bankruptcy	540.00	(116.78)	21.63 %	45.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	5,500.00	(5,782.64)	105.14 %	458.33	(742.11)	161.91 %
40140	Interest And Penalty	2,000.00	(1,275.19)	63.76 %	166.67	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	18,155.00	(18,196.77)	100.23 %	1,512.92	0.00	0.00 %
40280	Mineral Severance Tax	60,000.00	(58,568.60)	97.61 %	5,000.00	0.00	0.00 %
40320	Bank Excise Tax	2,000.00	(4,291.57)	214.58 %	166.67	0.00	0.00 %
44130	Sale Of Materials And Supplies	22,711.00	(12,455.24)	54.84 %	1,892.58	(2,507.80)	132.51 %
44145	Sale Of Recycled Materials	0.00	(474.72)	0.00 %	0.00	0.00	0.00 %
44160	Retirees' Insurance Payments	25,535.00	(16,472.15)	64.51 %	2,127.92	(1,432.35)	67.31 %
44170	Miscellaneous Refunds	3,000.00	(1,436.08)	47.87 %	250.00	0.00	0.00 %
44530	Sale Of Equipment	8,000.00	0.00	0.00 %	666.67	0.00	0.00 %
46410	Bridge Program	410,000.00	0.00	0.00 %	34,166.67	0.00	0.00 %
46420	State Aid Program	564,136.00	(271,225.60)	48.08 %	47,011.33	0.00	0.00 %
46440	Tennessee Industrial Infrastructure	262,102.00	(392.00)	0.15 %	21,841.83	0.00	0.00 %
46920	Gasoline And Motor Fuel Tax	1,863,671.00	(1,855,796.06)	99.58 %	155,305.92	(187,668.21)	120.84 %
46930	Petroleum Special Tax	31,458.00	(29,196.13)	92.81 %	2,621.50	(2,919.61)	111.37 %
47590	Other Federal Through State	1,071,980.00	(66,140.80)	6.17 %	89,331.67	0.00	0.00 %
49600	Proceeds From Sale Of Capital Assets	282,000.00	(92,000.00)	32.62 %	23,500.00	0.00	0.00 %
Total Revenues		5,197,587.00	(3,000,489.36)	57.73 %	433,132.25	(195,270.08)	45.08 %
Expenditures							
61000	Administration	(878,045.00)	774,494.68	88.21 %	(73,170.42)	61,890.32	84.58 %
62000	Highway And Bridge Maintenance	(1,212,546.00)	1,176,706.63	97.04 %	(101,045.50)	633,589.44	627.03 %
63100	Operation And Maintenance Of	(351,000.00)	270,375.39	77.03 %	(29,250.00)	2,983.84	10.20 %
65000	Other Charges	(192,041.00)	178,905.18	93.16 %	(16,003.42)	364.52	2.28 %
66000	Employee Benefits	(481,535.00)	420,912.62	87.41 %	(40,127.92)	32,947.97	82.11 %
68000	Capital Outlay	(2,622,513.00)	1,002,468.68	38.23 %	(218,542.75)	98,130.56	44.90 %
Total Expenditures		(5,737,680.00)	3,823,863.18	66.64 %	(478,140.00)	829,906.65	173.57 %
Total	131 Highway/Public Works	(540,093.00)	823,373.82	152.45 %	(45,007.75)	634,636.57	1,410.06

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Loudon County Finance
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141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	9,727,686.00	(9,851,201.12)	101.27 %	810,640.50	0.00	0.00 %
40120	Trustee's Collections - Prior Year	187,000.00	(230,731.34)	123.39 %	15,583.33	0.00	0.00 %
40125	Bankruptcy	20,000.00	(2,332.37)	11.66 %	1,666.67	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	190,000.00	(100,755.73)	53.03 %	15,833.33	(12,930.35)	81.67 %
40140	Interest And Penalty	44,000.00	(25,156.72)	57.17 %	3,666.67	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	324,645.00	(325,396.79)	100.23 %	27,053.75	0.00	0.00 %
40210	Local Option Sales Tax	4,000,000.00	(4,435,929.19)	110.90 %	333,333.33	(507,710.38)	152.31 %
40275	Mixed Drink Tax	25,000.00	(28,158.77)	112.64 %	2,083.33	(2,550.00)	122.40 %
40320	Bank Excise Tax	20,000.00	(75,926.59)	379.63 %	1,666.67	0.00	0.00 %
40350	Interstate Telecommunications Tax	2,900.00	0.00	0.00 %	241.67	0.00	0.00 %
41110	Marriage Licenses	1,200.00	(1,235.00)	102.92 %	100.00	(180.50)	180.50 %
43570	Receipts From Individual Schools	15,000.00	(4,460.00)	29.73 %	1,250.00	(1,515.00)	121.20 %
43990	Other Charges For Services	0.00	(6,017.50)	0.00 %	0.00	(2,774.25)	0.00 %
44110	Investment Income	30,000.00	(68,948.41)	229.83 %	2,500.00	0.00	0.00 %
44130	Sale Of Materials And Supplies	0.00	(159.50)	0.00 %	0.00	0.00	0.00 %
44160	Retirees' Insurance Payments	62,400.00	(60,185.03)	96.45 %	5,200.00	(1,627.79)	31.30 %
44170	Miscellaneous Refunds	2,480.00	(5,828.76)	235.03 %	206.67	(75.00)	36.29 %
44530	Sale Of Equipment	6,308.00	(6,308.00)	100.00 %	525.67	(3,795.00)	721.94 %
44540	Sale Of Property	116,825.00	(116,825.00)	100.00 %	9,735.42	0.00	0.00 %
46511	Basic Education Program	21,889,500.00	(19,682,300.00)	89.92 %	1,824,125.00	0.00	0.00 %
46515	Early Childhood Education	738,754.00	(632,736.43)	85.65 %	61,562.83	(71,700.58)	116.47 %
46590	Other State Education Funds	236,469.00	(223,532.11)	94.53 %	19,705.75	(4,992.40)	25.33 %
46591	Coordinated School Health	160,000.00	(115,166.42)	71.98 %	13,333.33	(17,274.32)	129.56 %
46594	Family Resource Centers	30,211.00	(29,611.65)	98.02 %	2,517.58	0.00	0.00 %
46610	Career Ladder Program	88,600.00	(64,331.69)	72.61 %	7,383.33	(29,798.60)	403.59 %
46851	State Revenue Sharing -T.V.A.	1,150,000.00	(877,638.22)	76.32 %	95,833.33	(3,309.78)	3.45 %
46980	Other State Grants	10,000.00	(10,000.00)	100.00 %	833.33	0.00	0.00 %
46981	Safe Schools	86,867.00	(86,556.53)	99.64 %	7,238.92	(11,890.30)	164.26 %
46990	Other State Revenues	12,452.00	(17,179.42)	137.97 %	1,037.67	0.00	0.00 %
47143	Special Education - Grants To States	45,000.00	(45,000.00)	100.00 %	3,750.00	0.00	0.00 %
47147	Safe And Drug-Free Schools-St Grants	344,555.00	(315,491.15)	91.56 %	28,712.92	(40,984.00)	142.74 %
47304	ARRA GRANT #4	196,662.00	(196,662.53)	100.00 %	16,388.50	0.00	0.00 %
47306	COVID-19 Grant A	0.00	(15,867.46)	0.00 %	0.00	0.00	0.00 %
47590	Other Federal Through State	210,632.00	(155,712.43)	73.93 %	17,552.67	(17,625.57)	100.42 %
47640	Rotc Reimbursement	66,000.00	(35,829.36)	54.29 %	5,500.00	0.00	0.00 %
48130	Contributions	12,000.00	(12,000.00)	100.00 %	1,000.00	0.00	0.00 %
48610	Donations	46,050.00	(46,150.00)	100.22 %	3,837.50	0.00	0.00 %

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141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
	Total Revenues	40,099,196.00	(37,907,321.22)	94.53 %	3,341,599.67	(730,733.82)	21.87 %
Expenditures							
58900	Miscellaneous	0.00	0.00	0.00 %	0.00	0.00	0.00 %
71100	Regular Instruction Program	(23,147,010.00)	18,982,405.86	82.01 %	(1,928,917.50)	1,902,778.85	98.64 %
71200	Special Education Program	(3,553,294.00)	2,683,240.99	75.51 %	(296,107.83)	315,924.96	106.69 %
71300	Vocational Education Program	(1,268,244.00)	1,061,490.82	83.70 %	(105,687.00)	99,499.17	94.15 %
72110	Attendance	(53,349.00)	46,650.97	87.44 %	(4,445.75)	4,241.00	95.39 %
72120	Health Services	(576,481.00)	463,133.97	80.34 %	(48,040.08)	47,854.13	99.61 %
72130	Other Student Support	(1,308,896.00)	1,099,117.13	83.97 %	(109,074.67)	110,581.95	101.38 %
72210	Regular Instruction Program	(1,593,042.00)	1,319,106.49	82.80 %	(132,753.50)	124,406.31	93.71 %
72220	Special Education Program	(551,753.00)	408,276.67	74.00 %	(45,979.42)	33,418.46	72.68 %
72230	Vocational Education Program	(166,522.00)	145,142.51	87.16 %	(13,876.83)	13,746.32	99.06 %
72250	Technology	(848,698.00)	776,503.51	91.49 %	(70,724.83)	60,676.59	85.79 %
72310	Board Of Education	(646,909.00)	573,241.67	88.61 %	(53,909.08)	4,611.07	8.55 %
72320	Office Of The Superintendent	(514,323.00)	451,241.89	87.74 %	(42,860.25)	34,207.90	79.81 %
72410	Office Of The Principal	(1,236,786.00)	1,118,461.41	90.43 %	(103,065.50)	99,792.58	96.82 %
72510	Fiscal Services	(88,233.00)	78,210.19	88.64 %	(7,352.75)	7,100.82	96.57 %
72610	Operation Of Plant	(3,307,649.00)	3,052,392.05	92.28 %	(275,637.42)	130,309.39	47.28 %
72620	Maintenance Of Plant	(250,000.00)	241,356.20	96.54 %	(20,833.33)	15,226.67	73.09 %
72710	Transportation	(1,943,712.00)	1,784,889.45	91.83 %	(161,976.00)	186,734.90	115.29 %
72901	COVID-19 Expenditures	(579,622.00)	436,432.24	75.30 %	(48,301.83)	55,895.36	115.72 %
73300	Community Services	(614,206.00)	589,294.51	95.94 %	(51,183.83)	23,624.00	46.16 %
73400	Early Childhood Education	(839,456.00)	697,634.69	83.11 %	(69,954.67)	60,061.41	85.86 %
	Total Expenditures	(43,088,185.00)	36,008,223.22	83.57 %	(3,590,682.08)	3,330,691.84	92.76 %
Total	141 General Purpose School	(2,988,989.00)	(1,899,098.00)	-63.54 %	(249,082.42)	2,599,958.02	1,043.81

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142 School Federal Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47131	Vocational Educ - Basic Grants To	78,530.96	(62,688.35)	79.83 %	6,544.25	(6,496.00)	99.26 %
47141	Title 1 Grants To Local Educ Agencies	963,946.74	(754,947.01)	78.32 %	80,328.90	(80,374.13)	100.06 %
47143	Special Education - Grants To States	1,287,180.45	(893,755.16)	69.44 %	107,265.04	(95,549.58)	89.08 %
47145	Special Education Preschool Grants	46,346.92	(20,254.85)	43.70 %	3,862.24	(2,718.62)	70.39 %
47146	English Language Acquisition Grants	28,319.53	(23,265.66)	82.15 %	2,359.96	(18.02)	0.76 %
47147	Safe And Drug-Free Schools-St Grants	36,376.00	(20,010.72)	55.01 %	3,031.33	(1,470.87)	48.52 %
47189	Eisenhower Prof Development State	206,450.91	(108,366.77)	52.49 %	17,204.24	(8,753.09)	50.88 %
47301	COVID-19 Grant #1	856,437.24	(827,503.60)	96.62 %	71,369.77	0.00	0.00 %
47307	COVID-19 Grant B	3,021,183.37	(401,541.69)	13.29 %	251,765.28	(401,541.69)	159.49 %
47590	Other Federal Through State	71,420.90	(28,660.60)	40.13 %	5,951.74	(2,130.05)	35.79 %
Total Revenues		6,596,193.02	(3,140,994.41)	47.62 %	549,682.75	(599,052.05)	108.98 %
Expenditures							
71100	Regular Instruction Program	(3,024,642.62)	1,845,199.17	61.01 %	(252,053.55)	189,433.20	75.16 %
71200	Special Education Program	(749,844.72)	519,761.73	69.32 %	(62,487.06)	52,338.13	83.76 %
71300	Vocational Education Program	(127,296.58)	66,296.56	52.08 %	(10,608.05)	15,161.62	142.93 %
72120	Health Services	(45,744.00)	0.00	0.00 %	(3,812.00)	0.00	0.00 %
72130	Other Student Support	(266,019.53)	57,560.77	21.64 %	(22,168.29)	21,374.89	96.42 %
72210	Regular Instruction Program	(880,316.39)	543,157.78	61.70 %	(73,359.70)	27,073.44	36.91 %
72220	Special Education Program	(616,272.38)	456,152.64	74.02 %	(51,356.03)	21,951.91	42.74 %
72230	Vocational Education Program	(3,674.01)	2,974.01	80.95 %	(306.17)	1,474.01	481.44 %
72250	Technology	(656,786.43)	552,718.93	84.16 %	(54,732.20)	0.00	0.00 %
72620	Maintenance Of Plant	(137,000.00)	79,639.12	58.13 %	(11,416.67)	79,639.12	697.57 %
72710	Transportation	(82,368.00)	0.00	0.00 %	(6,864.00)	0.00	0.00 %
73100	Food Service	(6,228.36)	6,228.36	100.00 %	(519.03)	0.00	0.00 %
Total Expenditures		(6,596,193.02)	4,129,689.07	62.61 %	(549,682.75)	408,446.32	74.31 %
Total	142 School Federal Projects	0.00	988,694.66	100.00 %	0.00	(190,605.73)	0.00 %

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143 Central Cafeteria		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
43521	Lunch Payments - Children	430,000.00	(40,372.24)	9.39 %	35,833.33	(1,066.40)	2.98 %
43522	Lunch Payments - Adults	35,000.00	(17,881.11)	51.09 %	2,916.67	(2,775.85)	95.17 %
43523	Income From Breakfast	0.00	(36.70)	0.00 %	0.00	0.00	0.00 %
43525	A La Carte Sales	10,500.00	(5,871.35)	55.92 %	875.00	(953.25)	108.94 %
43570	Receipts From Individual Schools	100.00	(209.14)	209.14 %	8.33	(0.60)	7.20 %
44110	Investment Income	5,000.00	(6,158.20)	123.16 %	416.67	(0.07)	0.02 %
46520	School Food Service	25,000.00	(21,888.38)	87.55 %	2,083.33	0.00	0.00 %
47111	USDA School Lunch Program	1,221,142.00	(1,116,208.80)	91.41 %	101,761.83	(196,819.20)	193.41 %
47113	Breakfast	375,613.00	(365,349.34)	97.27 %	31,301.08	(64,041.62)	204.60 %
47114	USDA - Other	222,680.00	(6,697.92)	3.01 %	18,556.67	(3,664.32)	19.75 %
47115	USDA Food Service Equipment Grant-	0.00	(12,000.00)	0.00 %	0.00	0.00	0.00 %
47590	Other Federal Through State	140,021.00	0.00	0.00 %	11,668.42	0.00	0.00 %
47990	Other Direct Federal Revenue	174,000.00	(176,548.00)	101.46 %	14,500.00	0.00	0.00 %
Total Revenues		2,639,056.00	(1,769,221.18)	67.04 %	219,921.33	(269,321.31)	122.46 %
Expenditures							
58900	Miscellaneous	0.00	0.00	0.00 %	0.00	0.00	0.00 %
73100	Food Service	(2,667,523.00)	2,267,689.25	85.01 %	(222,293.58)	173,516.65	78.06 %
Total Expenditures		(2,667,523.00)	2,267,689.25	85.01 %	(222,293.58)	173,516.65	78.06 %
Total	143 Central Cafeteria	(28,467.00)	498,468.07	1,751.04 %	(2,372.25)	(95,804.66)	-4,038.56

151 General Debt Service		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	1,088,711.00	(1,103,513.69)	101.36 %	90,725.92	0.00	0.00 %
40120	Trustee's Collections - Prior Year	10,000.00	(28,436.98)	284.37 %	833.33	0.00	0.00 %
40125	Bankruptcy	1,000.00	(256.30)	25.63 %	83.33	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	10,000.00	(17,424.35)	174.24 %	833.33	(2,236.13)	268.34 %
40140	Interest And Penalty	6,000.00	(3,581.13)	59.69 %	500.00	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	84,508.00	(84,716.52)	100.25 %	7,042.33	0.00	0.00 %
40320	Bank Excise Tax	1,000.00	(8,498.17)	849.82 %	83.33	0.00	0.00 %
44110	Investment Income	3,000.00	(27,412.08)	913.74 %	250.00	0.00	0.00 %
44514	Revenue From Joint Ventures (Govt	27,000.00	0.00	0.00 %	2,250.00	0.00	0.00 %
48140	Contracted Services	234,420.00	(152,604.00)	65.10 %	19,535.00	(50,868.00)	260.39 %
49800	Transfers In	125,000.00	(250,000.00)	200.00 %	10,416.67	0.00	0.00 %
Total Revenues		1,590,639.00	(1,676,443.22)	105.39 %	132,553.25	(53,104.13)	40.06 %
Expenditures							
82110	General Government	(843,000.00)	843,000.00	100.00 %	(70,250.00)	800,000.00	1,138.79 %
82210	General Government	(531,330.00)	533,579.10	100.42 %	(44,277.50)	263,763.75	595.71 %
82310	General Government	(271,920.00)	210,487.23	77.41 %	(22,660.00)	16,956.00	74.83 %
Total Expenditures		(1,646,250.00)	1,587,066.33	96.40 %	(137,187.50)	1,080,719.75	787.77 %
Total	151 General Debt Service	(55,611.00)	(89,376.89)	-160.72 %	(4,634.25)	1,027,615.62	22,174.37

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156 Education Debt Service		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	3,318,776.00	(3,380,323.68)	101.85 %	276,564.67	0.00	0.00 %
40120	Trustee's Collections - Prior Year	60,000.00	(51,366.35)	85.61 %	5,000.00	0.00	0.00 %
40125	Bankruptcy	3,000.00	(817.52)	27.25 %	250.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	46,000.00	(40,906.62)	88.93 %	3,833.33	(5,249.70)	136.95 %
40140	Interest And Penalty	18,000.00	(6,944.44)	38.58 %	1,500.00	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	162,060.00	(162,059.59)	100.00 %	13,505.00	0.00	0.00 %
40285	Adequate Facilities/Development Tax	600,000.00	(953,454.17)	158.91 %	50,000.00	0.00	0.00 %
40320	Bank Excise Tax	5,170.00	(30,281.78)	585.72 %	430.83	0.00	0.00 %
44110	Investment Income	60,000.00	(116,726.37)	194.54 %	5,000.00	0.00	0.00 %
Total Revenues		4,273,006.00	(4,742,880.52)	111.00 %	356,083.83	(5,249.70)	1.47 %
Expenditures							
82130	Education	(3,702,400.00)	3,635,231.67	98.19 %	(308,533.33)	3,425,000.00	1,110.09 %
82230	Education	(1,370,641.00)	1,317,144.17	96.10 %	(114,220.08)	611,579.56	535.44 %
82330	Education	(130,000.00)	70,502.88	54.23 %	(10,833.33)	500.00	4.62 %
Total Expenditures		(5,203,041.00)	5,022,878.72	96.54 %	(433,586.75)	4,037,079.56	931.09 %
Total	156 Education Debt Service	(930,035.00)	279,998.20	30.11 %	(77,502.92)	4,031,829.86	5,202.17

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171 General Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	0.00	(36.09)	0.00 %	0.00	0.00	0.00 %
40120	Trustee's Collections - Prior Year	2,200.00	(2,829.50)	128.61 %	183.33	0.00	0.00 %
40125	Bankruptcy	100.00	(29.03)	29.03 %	8.33	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	4,600.00	(1,729.35)	37.59 %	383.33	(221.93)	57.89 %
40140	Interest And Penalty	500.00	(320.95)	64.19 %	41.67	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	118,961.00	(124,437.14)	104.60 %	9,913.42	0.00	0.00 %
40210	Local Option Sales Tax	178,640.00	(271,360.46)	151.90 %	14,886.67	(31,869.50)	214.08 %
40320	Bank Excise Tax	221.00	0.00	0.00 %	18.42	0.00	0.00 %
44110	Investment Income	8,200.00	(9,784.34)	119.32 %	683.33	0.00	0.00 %
44570	Contributions & Gifts	2,500.00	(3,460.00)	138.40 %	208.33	(192.50)	92.40 %
46990	Other State Revenues	1,142,935.00	(1,142,935.00)	100.00 %	95,244.58	0.00	0.00 %
49600	Proceeds From Sale Of Capital Assets	129,000.00	0.00	0.00 %	10,750.00	0.00	0.00 %
Total Revenues		1,587,857.00	(1,556,921.86)	98.05 %	132,321.42	(32,283.93)	24.40 %
Expenditures							
58900	Miscellaneous	0.00	0.00	0.00 %	0.00	0.00	0.00 %
91110	General Administration Projects	(343,702.00)	318,034.12	92.53 %	(28,641.83)	5,965.63	20.83 %
91120	Administration Of Justice Projects	(2,262,629.00)	2,155,375.77	95.26 %	(188,552.42)	1,789.63	0.95 %
91130	Public Safety Projects	(503,659.00)	488,864.10	97.06 %	(41,971.58)	1,199.30	2.86 %
91140	Public Health And Welfare Projects	(20,200.00)	11,469.00	56.78 %	(1,683.33)	4,000.00	237.62 %
91150	Social, Cultural And Recreation	(4,000.00)	3,400.00	85.00 %	(333.33)	0.00	0.00 %
91190	Other General Government Projects	(69,052.00)	69,051.10	100.00 %	(5,754.33)	0.00	0.00 %
91200	Highway & Street Capital Projects	(89,820.00)	0.00	0.00 %	(7,485.00)	0.00	0.00 %
Total Expenditures		(3,293,062.00)	3,046,194.09	92.50 %	(274,421.83)	12,954.56	4.72 %
Total	171 General Capital Projects	(1,705,205.00)	1,489,272.23	87.34 %	(142,100.42)	(19,329.37)	-13.60 %

Loudon County Finance
Summary Financial Statement
May 2021

176 Highway Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	283,065.00	(286,879.13)	101.35 %	23,588.75	0.00	0.00 %
40120	Trustee's Collections - Prior Year	2,225.00	(4,867.73)	218.77 %	185.42	0.00	0.00 %
40125	Trustee's Collections - Bankruptcy	300.00	(59.71)	19.90 %	25.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	3,500.00	(2,975.15)	85.00 %	291.67	(381.81)	130.91 %
40140	Interest And Penalty	1,000.00	(655.10)	65.51 %	83.33	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	9,390.00	(9,412.12)	100.24 %	782.50	0.00	0.00 %
40320	Bank Excise Tax	200.00	(2,209.52)	1,104.76 %	16.67	0.00	0.00 %
	Total Revenues	299,680.00	(307,058.46)	102.46 %	24,973.33	(381.81)	1.53 %
Expenditures							
91200	Highway & Street Capital Projects	(369,000.00)	549,095.96	148.81 %	(30,750.00)	62,618.84	203.64 %
	Total Expenditures	(369,000.00)	549,095.96	148.81 %	(30,750.00)	62,618.84	203.64 %
Total	176 Highway Capital Projects	(69,320.00)	242,037.50	349.16 %	(5,776.67)	62,237.03	1,077.39

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Loudon County Finance
Summary Financial Statement
May 2021

User:
Date/Time:

Tracy Blair
6/7/2021 3:43 PM
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177 Education Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Expenditures							
91300	Education Capital Projects	(751,506.00)	585,431.38	77.90 %	(62,625.50)	64,853.00	103.56 %
	Total Expenditures	(751,506.00)	585,431.38	77.90 %	(62,625.50)	64,853.00	103.56 %
Total	177 Education Capital Projects	(751,506.00)	585,431.38	77.90 %	(62,625.50)	64,853.00	103.56 %

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***Loudon County Budget Committee
Meeting Minutes
April 19, 2021***

COMMITTEE MEMBERS:

Mayor Rollen "Buddy" Bradshaw, Chair
Commissioner Henry Cullen, Vice Chair
Commissioner Bill Satterfield
Commissioner David Meers
Commissioner Van Shaver
Tracy Blair, Budget Director

All members of the Budget Committee were present. Chief Deputy Jimmy Davis, Clerk & Master Lisa Niles, LCFR Chief Bill Hart, and seven other members of Loudon County Fire Rescue also attended. Sheriff Guider, Commissioner Kelley Brewster, Purchasing Director Susan Huskey, Director of Schools Mike Garren arrived while the meeting was in progress.

The following items were considered:

Consideration of approval of March 15, 2021 minutes

Commissioner Shaver made the motion to approve the minutes as presented. This motion was seconded by Commissioner Meers; and **PASSED UNANIMOUSLY** upon the vote.

Distribution: March Library Usage Reports

The November Library Usage Report was forwarded by Library Board Chair Barry Baker. **No action required.**

Consideration of request for job classification change from PT to FT – Clerk & Master Lisa Niles

Ms. Niles informed the committee of the pending retirement of her bookkeeper/computer person who works part-time. Since this PT employee has worked fewer hours than allotted in the budget, replacing this position with a full-time position will not require additional funding in the current year. However, the FY 2022 wage budgets will require a \$3,000 increase, plus fixed charges. Commissioner Shaver made the motion to approve the request; seconded by Commissioner Meers; **PASSING UNANIMOUSLY** upon the vote.

Consideration of request for funding assistance – Chief Bill Hart, LCFR

Chief Hart discussed difficulties of the current location, including inability to get large trucks in the bay because of its construction, as well as flooding issues. Continuing, Chief Hart confirmed the new location is located near the county's central point and is also near a shelter (Providence Church). Chief Hart also stated the estimated cost of the new building is \$2M; however, he was confident it can be constructed for less. Mayor Bradshaw reference State and Federal grant funds that are expected next fiscal year, adding that we are awaiting guidelines on permitted uses. Other members of the committee referred to the FY 2022 budget preparation process and the need to consider funding appropriated to other fire departments while considering this request. **NO ACTION TAKEN**

Consideration of recommendation to approve application/acceptance of the following grants, no matching funds required:

- A. \$20,450 amendment to increase FY 2021 ETHRA grant to offset expenses of the Senior Center; total grant = \$63,693***
- B. FY 2021-2022 \$398,000 DGA Grant, reimburses wages and benefits of Health Department employees***

Commissioner Shaver made the motion to recommend approval. This motion was seconded by Commissioner Cullen; and **PASSED UNANIMOUSLY** upon the vote

Consideration of recommendation to acknowledge TCRS employer contribution rate effective July 1, 2021

Ms. Blair explained the actuarial study conducted to determine the minimum employer contribution rate for TCRS. For the fiscal year beginning July 1, 2021, the rate remains unchanged, 6.71% for general employees, and 10.21% for public safety officers. Commissioner Shaver made the motion to recommend approval; seconded by Commissioner Cullen; **PASSING UNANIMOUSLY** upon the vote.

Recommendations from Employee Benefits Committee:

Consideration of recommendation to approve FY 2021-2022 employee insurance

Mayor Bradshaw stated the Employee Benefits Committee met on April 13th and recommend approval of Cigna's offer for employee health insurance, which includes a 0% increase on medical premiums, a 7% increase on dental, and 3% increase on vision. Commissioner Shaver made the motion to recommend approval; seconded by Commissioner Cullen; **PASSING UNANIMOUSLY** upon the vote.

Discussion & possible recommendation: Cigna Employee Assistance Program – Mayor Bradshaw

Mayor Bradshaw briefly discussed the benefits of the program. Members of the committee presented questions regarding program requirements. Mayor Bradshaw will gather additional information to present at a future meeting. **NO ACTION TAKEN**

Discussion: Simpson Road improvements – joint project with the City of Lenoir City

Ms. Blair reminded the Committee of action taken in 2013 whereby Loudon County agreed to share with the City of Lenoir City, 50%/50%, in the provision of local matching funds for a grant to improve Simpson Road, which lies partially in the county. At that time, the county's estimated cost was \$89,820, and subfund SIM was established in General Capital Projects Fund 171 in that amount for this purpose. Continuing, Ms. Blair stated the City Administrator of Lenoir City recently communicated that the estimated completion date of the project is September 2021, and the county's 50% of the required match is currently \$115,104, an amount that will increase as invoices continue to be paid. The Budget Committee expressed disappointment that the county did not include a limit on the amount to contribute to the project. In response to the City Administrator's inquiry, Ms. Blair confirmed the request for an invoice from the City upon completion of the project. The Committee encouraged Ms. Blair to request copies of all invoices. **NO ACTION TAKEN**

Consideration of recommendation to approve line adjustments/amendments in the following funds:
Copies of spreadsheets with amendments were distributed and reviewed.

A. County General Fund 101

Commissioner Shaver made the motion to recommend approval; seconded by Commissioner Cullen; **PASSING UNANIMOUSLY** upon the vote.

B. Public Libraries Fund 115

Commissioner Shaver made the motion to recommend approval; seconded by Commissioner Meers. The motion **PASSED** upon the vote, **THREE [3] YES, ONE [2] NO (Mayor Bradshaw and Commissioner Satterfield)**.

C. Highway Department Fund 131

Commissioner Shaver made the motion to recommend approval; seconded by Commissioner Meers; **PASSING UNANIMOUSLY** upon the vote.

D. General Purpose School Fund 141

Commissioner Shaver made the motion to recommend approval; seconded by Commissioner Cullen; **PASSING UNANIMOUSLY** upon the vote

E. School Federal Projects Fund 143

Commissioner Shaver made the motion to recommend approval; seconded by Commissioner Meers; **PASSING UNANIMOUSLY** upon the vote

F. Central Cafeterias Fund 143

Commissioner Shaver made the motion to recommend approval; seconded by Commissioner Cullen; **PASSING UNANIMOUSLY** upon the vote

G. General Capital Projects Fund 171

Commissioner Shaver made the motion to recommend approval; seconded by Commissioner Cullen; **PASSING UNANIMOUSLY** upon the vote

Consideration of recommendations from Capital Projects Committee

Consideration of recommendation to approve funding for BOE capital projects

Copies of the BOE's approved capital project plan were distributed. Commissioner Brewster, Capital Projects Committee Chair, presented the Capital Projects Committee's recommendation to approve funding from Fund 177-AFT for BOE capital projects Phase 1, totaling \$604,035. Commissioner Satterfield expressed disappointment regarding \$60,000 to repair/expand bleachers at Greenback School, adding they need to be replaced, and drew comparisons to Loudon High School. Commissioner Shaver made the motion to approve the request, excluding the \$60,000 for Greenback bleachers, i.e., \$544,000. The motion was seconded by Commissioner Meers; and ***PASSED UNANIMOUSLY*** upon the vote.

Consideration of recommendation to approve funding to purchase land adjacent to the new jail

Commissioner Brewster reminded the Committee of the land needed to improve ingress and egress at the jail and explained the Capital Projects Committee recommendation: offer the current owner \$5,000, not to exceed \$10,000. Sheriff Guider expressed support for the purchase. Commissioner Shaver expressed disappointment this was not included in the original estimate. Ms. Blair confirmed approximately \$400,000 availability in bond proceeds. Ms. Huskey restated Highway Superintendent Eddie Simpson's estimate of \$100,000 for the project.

Mayor Bradshaw called for a motion. Commissioner Meers made the motion to offer \$5,000, not to exceed \$7,500. This motion was seconded by Commissioner Cullen; and ***PASSED*** upon the vote, ***FOUR [4] YES ONE [1] NO (Shaver)***.

Consideration of recommendation to approve funding to purchase new chairs for the Commissioners in the Annex meeting room

Commissioner Brewster requested consideration of Capital Projects Committee's recommendation to purchase new chairs for the Commissioners in the Annex meeting room, utilizing those chairs to replace those in the Board Room at the County Office Building. The estimated cost is \$5,726. Ms. Blair recommended appropriating \$6,000 in Capital Projects Fund 171 Subfund 021. Commissioner Satterfield made the motion to recommend approval; seconded by Commissioner Cullen. The motion ***PASSED*** upon the vote, ***FOUR [4] YES, ONE [1] NO (Shaver)***.

All business concluded; Mayor Bradshaw adjourned the meeting.



Mayor Rollen "Buddy" Bradshaw
Budget Committee Chair

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REPORT ON DEBT OBLIGATION

(Pursuant to Tennessee Code Annotated Section 9-21-151)

1.	Public Entity:	Name: <u>Loudon County, Tennessee</u> Address: <u>100 River Road, Ste 106</u> <u>Loudon, TN 37774</u> Debt Issue Name: <u>Rural School Refunding Bonds, Series 2021</u> <small>If disclosing initially for a program, attach the form specified for updates, indicating the frequency required</small>																				
2.	Face Amount:	\$	7,100,000.00																			
	Premium/Discount:	\$	403,895.00																			
3.	Interest Cost:	0.9740019 %	<input checked="" type="checkbox"/> Tax-exempt <input type="checkbox"/> Taxable <input checked="" type="checkbox"/> TIC <input type="checkbox"/> NIC <input type="checkbox"/> Variable: Index _____ plus _____ basis points; or <input type="checkbox"/> Variable: Remarketing Agent _____ <input type="checkbox"/> Other: _____																			
4.	Debt Obligation:	<input type="checkbox"/> TRAN <input type="checkbox"/> RAN <input type="checkbox"/> CON <input type="checkbox"/> BAN <input type="checkbox"/> CRAN <input type="checkbox"/> GAN <input checked="" type="checkbox"/> BOND <input type="checkbox"/> Loan Agreement <input type="checkbox"/> Capital Lease <small>If any of the notes listed above are issued pursuant to Title 9, Chapter 21, enclose a copy of the executed note with the filing with the Official State and Local Finance ("OSFL")</small>																				
5.	Ratings:	<input type="checkbox"/> Unrated Moody's <u>Aa2</u> Standard & Poor's _____ Fitch _____																				
6.	Purpose:	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #cccccc;"> <th style="width: 40%;"></th> <th style="width: 10%;"></th> <th style="width: 50%;">BRIEF DESCRIPTION</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/> General Government</td> <td style="text-align: center;">%</td> <td>_____</td> </tr> <tr> <td><input type="checkbox"/> Education</td> <td style="text-align: center;">%</td> <td>_____</td> </tr> <tr> <td><input type="checkbox"/> Utilities</td> <td style="text-align: center;">%</td> <td>_____</td> </tr> <tr> <td><input type="checkbox"/> Other</td> <td style="text-align: center;">%</td> <td>_____</td> </tr> <tr> <td><input checked="" type="checkbox"/> Refunding/Renewal</td> <td style="text-align: center;">100.0%</td> <td>Refunding Rural School Bonds, Series 2014B</td> </tr> </tbody> </table>					BRIEF DESCRIPTION	<input type="checkbox"/> General Government	%	_____	<input type="checkbox"/> Education	%	_____	<input type="checkbox"/> Utilities	%	_____	<input type="checkbox"/> Other	%	_____	<input checked="" type="checkbox"/> Refunding/Renewal	100.0%	Refunding Rural School Bonds, Series 2014B
		BRIEF DESCRIPTION																				
<input type="checkbox"/> General Government	%	_____																				
<input type="checkbox"/> Education	%	_____																				
<input type="checkbox"/> Utilities	%	_____																				
<input type="checkbox"/> Other	%	_____																				
<input checked="" type="checkbox"/> Refunding/Renewal	100.0%	Refunding Rural School Bonds, Series 2014B																				
7.	Security:	<input checked="" type="checkbox"/> General Obligation <input type="checkbox"/> General Obligation + Revenue/Tax <input type="checkbox"/> Revenue <input type="checkbox"/> Tax Increment Financing (TIF) <input type="checkbox"/> Annual Appropriation (Capital Lease Only) Other (Describe): _____																				
8.	Type of Sale:	<input checked="" type="checkbox"/> Competitive Public Sale <input type="checkbox"/> Interfund Loan <input type="checkbox"/> Negotiated Sale <input type="checkbox"/> Loan Program <input type="checkbox"/> Informal Bid																				
9.	Date:	Dated Date: <u>6/4/2021</u> Issue/Closing Date: <u>6/4/2021</u>																				

Distributed to County Commission
June 7, 2021

REPORT ON DEBT OBLIGATION

(Pursuant to Tennessee Code Annotated Section 9-21-151)

10. Maturity Dates, Amounts and Interest Rates*:

Year	Amount	Interest Rate	Year	Amount	Interest Rate
2022	\$ 450,000	2.00%			
2023	\$ 300,000	2.00%			
2024	\$ 1,000,000	2.00%			
2025	\$ 650,000	2.00%			
2026	\$ 1,500,000	2.00%			
2027	\$ 1,250,000	2.00%			
2028	\$ 1,000,000	2.00%			
2029	\$ 600,000	2.00%			
2030	\$ 350,000	2.00%			

If additional space is needed, attach additional sheet

If (1) the debt has a final maturity of 31 or more years from the date of issuance, (2) principal repayment is delayed for two or more years, or (3) if debt service payments are not level throughout the retirement period, then a cumulative repayment schedule (grouped in 5 year increments out to 30 years) including this and all other entity debt secured by the same source **MUST BE PREPARED AND ATTACHED**. For purposes of this form, debt secured by an ad valorem tax pledge and debt secured by a dual ad valorem tax revenue pledge are secured by the same source. Also, debt secured by the same revenue stream, no matter what lien level, is considered secured by the same source.

*This section is not applicable to the Initial Report for Borrowing Program.

11. Cost of Issuance and Professionals:☐ No costs or professionals

	AMOUNT (round to nearest \$)	FIRM NAME
Financial Advisor Fees	\$ 39,990	Cumberland Securities Company, Inc.
Legal Fees		
Bond Counsel	\$ 17,000	Bass, Berry & Sims PLC
Issuer's Counsel		
Trustee's Counsel		
Bank Counsel		
Disclosure Counsel		
Paying Agent Fees	\$ 700	Regions Bank
Registrar Fees		
Trustee Fees		
Swap Advisor Fees		
Liquidity Fees		
Rating Agency Fees	\$ 18,000	Moody's Global Ratings
Credit Enhancement Fees		
Bank Closing Costs		
Underwriter's Discount (0.730%)	\$ 40,542	Piper Sandler & Co
Take Down		
Management Fee		
Risk Premium		
Underwriter's Counsel		
Other Expenses		
Printing & Advertising Fees	\$ 11,023	Press, Print Shop, i-Deal, CUSIP, MuniHub
Issuer/Administrator Program Fees		
Real Estate Fees		
Sponsorship/Referral Fee		
Other Costs: Misc	\$ 4,995	structuring, postage, doc product, travel, etc.
TOTAL COSTS	\$ 132,250	

REPORT ON DEBT OBLIGATION

(Pursuant to Tennessee Code Annotated Section 9-21-151)

12. Recurring Costs:☒ No Recurring Costs

	AMOUNT (Basis points/\$)	FIRM NAME (if different from #11)
Remarketing Agent		
Paying Agent/Registrar	\$500.00	Regions Bank
Trustee		
Liquidity/Credit Enhancement		
Escrow Agent		
Sponsorship/Program/Admin		
Other		

13. Disclosure Document/Official Statement:☐ None Prepared☒ EMMA Link <https://emma.msrb.org/P11500265-P11161996-P11577041.pdf>☐ Copy Attached**14. Continuing Disclosure Obligations:**Is there an existing continuing disclosure obligation related to the security for this debt? ☒ Yes ☐ NoIs there a continuing disclosure obligation agreement related to this debt? ☒ Yes ☐ NoIf yes to either question, date that disclosure is due 6/30/2021Name and title of person responsible for compliance Tracy Blair, Finance/Budget Director**15. Written Debt Management Policy:**Governing Body's approval date of the current version of the written debt management policy 12/5/2011Is the Debt obligation in compliance with and clearly authorized under the policy? ☒ Yes ☐ No**16. Written Derivative Management Policy:**☒ No Derivative

Governing Body's approval date of the current version of the written derivative management policy _____

Date of Letter of Compliance for derivative _____

Is the derivative in compliance with and clearly authorized under the policy? ☐ Yes ☐ No**17. Submission of Report:**To the Governing Body: on 6/4/2021 and presented at the public meeting held on 7/5/2021Copy to Director of OSLF: on 6/4/2021 either by:☐ Mail to: ☒ Email to:425 Rep John Lewis Parkway N, 4th Floor
Cordell Hull Building
Nashville, TN 37243-3400IGF@cot.tn.gov**18. Signatures:**

AUTHORIZED REPRESENTATIVE

Name Rollen "Buddy" BradshawTitle MayorFirm Loudon CountyEmail bradshawb@loudoncounty-tn.govDate 6/4/2021

PREPARER

Name Scott P. GibsonTitle Senior Vice PresidentFirm Cumberland Securities Company, Inc.Email scott.gibson@cumberlandsecurities.comDate 6/4/2021

	This Issue			Total Rural School Debt Outstanding	
Year	Cum. Principal Redeemed	% Total		Cum. Principal Redeemed	% Total
1	\$450,000.00	6.34%		\$3,815,000.00	10.53%
5	\$3,900,000.00	54.93%		\$17,530,000.00	48.38%
10	\$7,100,000.00	100.00%		\$28,485,000.00	78.61%
15				\$36,235,000.00	100.00%
20					
25					
30					
35					
40					

Loudon County Commission

BONDS & NOTARIES

LOUDON COUNTY CLERK
CARRIE MCKELVEY COUNTY CLERK
101 MULBERRY ST STE 200
LOUDON TN 37774
Telephone 865-458-3314
Fax 865-458-9891

Notaries to be elected June 07,2021

B KAY ARP
KAREN D BURNETT
CRIS M CARTER
JAMES E COGDILL
DEBBIE JEAN DAUB
JANICE G KELLY
KALA G MALONE
WENDY ANN PERESTAM

NICOLE S. ROGERS
ROBERT E. SCHEFFER
JAMIE STAFFORD
LAURA H. STANDRIDGE
ZACHARY RYAN TAYLOR
JOSEPH WALLACE