

**LOUDON COUNTY COMMISSION
REGULAR MEETING
October 4, 2021**

Item #	Item	Resolution/Exhibit #
1	Opening of Meeting	-----
2	Roll Call	-----
3	Agenda Adoption	-----
4	Minutes Approved	-----
5	General Public Comments	EXHIBIT 100421-A EXHIBIT 100421-B
6	Boards & Committees Animal Control Authority Advisory Board, Ethics Committee, Industrial Bond Committee	RESOLUTION 100421-C, RESOLUTION 100421-D, RESOLUTION 100421-E
7	Resolution to Oppose Federally Proposed Vaccine	RESOLUTION 100421-F
8	Leadership Loudon County 2020-2021 Committee Recognized	-----
9	Humana Retiree's Insurance Renewal	RESOLUTION 100421-G
10	6 Month PUD Moratorium	-----
11	Notice of Planning & Zoning Meeting	-----
12	Hourly Wage Increase for Entry Level Full - Time Employees	EXHIBIT 100421-H
13	50 % ASFT upfront / County	RESOLUTION 100421-I
14	Vaccine Mandate Addressed to Employees	EXHIBIT 100421-J
15	Retro-Active Pay to Officials 2020 Census	RESOLUTION 100421-K
16	Temporary Reductions in County Employees Contribution to Health Insurance	RESOLUTION 100421-L
17	Allocation of American Rescue Plan Act of 2021 Coronavirus State & Local Fiscal Recovery Funds	RESOLUTION 100421-M
18	Budget Amendments for Fund 101	EXHIBIT 100421-N
	Budget Amendments for Fund 115	EXHIBIT 100421-O
	Budget Amendments for Fund 122	EXHIBIT 100421-P
	Budget Amendments for Fund 141	EXHIBIT 100421-Q
	Budget Amendments for Fund 142	EXHIBIT 100421-R
	Budget Amendments for Fund 143	EXHIBIT 100421-S
19	Monthly Reports – Budget Committee Meeting Minutes for August 16, 2021	EXHIBIT 100421-T
	Monthly Reports – Summary Financial Statement for September 2021	EXHIBIT 100421-U
20	Notaries	EXHIBIT 100421-V
21	Adjournment	-----

LOUDON COUNTY COMMISSION
LOUDON COUNTY, TENNESSEE
Monday, October 4, 2021
Courthouse Annex Building
6 P.M.

REGULAR COMMISSION MINUTES

- (1) Opening of Meeting BE IT REMEMBERED that the Board of Commission of Loudon County convened in regular session in Loudon, Tennessee on the 4th day of October, 2021.
- Commission Chairman Henry Cullen** called the meeting to order at 6:01 pm.
- Commissioner Brewster** 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.
- (2) Roll Call Upon Roll Call, the following commissioners were present: **Kelly Brewster, David Meers, Julia Hurley, Matthew Tinker, Bill Satterfield, Gary Whitfield, Henry Cullen, Harold Duff, Van Shaver, Adam Waller** (10)
- Also present, was the **Honorable Mayor Buddy Bradshaw, Director of Accounts and Budgets, Tracy Blair and Chief Deputy Clerk, Tammie Wampler.**
- (3) **Commission Chairman Cullen** requested that the October 4, 2021 agenda be adopted. **Mayor Bradshaw** made a request to table the Electronic Voting until the next Commission workshop to be held October 18, 2021 and a zoom presentation would be presented. **Commissioner Shaver** made a motion to accept the agenda with the tabled item. **Commissioner Brewster** seconded the motion.
- Upon Voice Vote, the motion PASSED unanimously.
- (4) Minutes Approved **Commission Chairman Cullen** requested that the September 7, 2021 minutes be accepted. **Commissioner Shaver** made the motion to accept the minutes as written. **Commissioner Satterfield** seconded the motion.
- Upon Voice Vote, the motion PASSED unanimously.
- Commission Chairman Cullen** opened the floor for the General Public Comments. The following spoke:
- (5) General Public Comments 1) **Rodney Grugin** – PUD Moratorium / Loudon County Chamber of Commerce **EXHIBIT**
- 2) **Sara Thomason** – Library Information & Upcoming Events **EXHIBIT**
- 3) **Pat Hunter** – Employee Salaries, PUD, Electronic Voting
- (6) Boards & Committee Renewals **Mayor Bradshaw** presented to commission the following Boards & Committees to be renewed:
- Animal Control Authority Advisory Board **EXHIBIT**
- Ethics Committee **EXHIBIT**
- Industrial Bond / Development Committee **EXHIBIT**
- Commissioner Shaver** made a motion to accept the request for the renewals of the Boards. **Commissioner Brewster** seconded the motion.
- Upon Voice Vote, the motion PASSED unanimously.
- (7) Resolution to Vaccine **Mayor Bradshaw** presented to commission a Resolution to Oppose the Federally Proposed Vaccine Mandate. **Commissioner Shaver** made a motion to accept the resolution and **Commissioner Meers** seconded the motion.
- Commission Chairman Cullen** called for a Roll Call Vote.
- The following commissioners voted AYE:
- Meers, Hurley, Tinker, Satterfield, Whitfield, Cullen, Duff, Shaver, Brewster, Brewster** (10)
- The motion PASSED unanimously. (10/0) **RESOLUTION**

- (8) Leadership Loudon County 2020-2021 Committee Recognized **Mayor Bradshaw** introduced the Leadership Loudon County 2020-2021 Committee that was present at tonight's meeting. **Klaire Kimmey**, Director of the Program, gave the names of the members as follows: Mary Bright, Sandi Campbell, Heather Fauver, Heather Gardner, Jeff Harris, Jeff Linginfelter, Jodi Lowery, Ramey Lyle, Rev. Amy Morehous, Stephanie Nelson, Holly Rhodes, Millicent Smith, Sarah Wilkerson. There was a show of hands as names were called as to who was present at tonight's meeting.
- (9) Humana Retiree's Insurance Renewal **Procurement Director Susan Huskey** presented to commission the Humana Contract renewal for Retiree's Insurance.
- Commissioner Shaver** made a motion to accept the renewal contract and **Commissioner Whitfield** seconded the motion.
- Commission Chairman Cullen** called for a Roll Call Vote.
- The following commissioners voted AYE:
- Hurley, Tinker, Satterfield, Whitfield, Cullen, Duff, Shaver, Waller, Brewster, Meers (10)**
- The motion PASSED unanimously. (10/0) **RESOLUTION**
- (10) 6 Month PUD Moratorium **Commissioner Satterfield** made a motion for a 6-month PUD (Planned Unit Development) moratorium. **Commissioner Meers** requested to modify the motion to include the Planning Commission and Planning Office to be included in the discussion. **Commissioner Shaver** seconded the motion.
- Commission Chairman Cullen** called for a Roll Call Vote.
- The following commissioners voted AYE:
- Satterfield, Whitfield, Cullen, Duff, Shaver, Waller, Meers (7)**
- The following commissioners voted AYE:
- Tinker, Brewster, Hurley (3)**
- The motion PASSED. (7/3)
- (11) Notice of Planning Zoning Meeting **Commissioner Shaver** reminded commissioners that next Wednesday, October 13th at 5:00 at the Courthouse Annex there would be a Planning and Zoning Committee meeting.
- (12) Hourly Wage Increase for Entry Level Full Time Employees **Commissioner Brewster** made a motion to increase the full time-entry level county employees hourly wage to start at \$ 16.00 per hour effective October 1, 2021. This would effect 53 full-time employees for a total of \$ 266,288. 00. The Health Department has 5 employees who are at the \$ 16.00 hourly rate that are reimbursed by the state. This is approximately \$29,600. **Commissioner Hurley** seconded the motion.
- Commission Chairman Cullen** called for a Roll Call Vote.
- The following commissioners voted AYE:
- Satterfield, Whitfield, Duff, Waller, Brewster, Meers, Hurley, Tinker (8)**
- The following commissioners voted NAY:
- Cullen, Shaver (8/2)**
- The motion PASSED. **EXHIBIT**
- (13) 50% ASFT upfront / County **Commissioner Shaver** made a motion for consideration of Implementing 50% ASFT (Adequate Schools Facilities Tax) upfront for the county.
- Commissioner Whitfield** seconded the motion.
- Commission Chairman Cullen** called for a Roll Call Vote.
- The following commissioners voted AYE:
- Whitfield, Cullen, Duff, Shaver, Waller, Brewster, Meers, Tinker, Satterfield (9)**

The following commissioners voted NAY:

Hurley (1)

The motion PASSED. (9/1) **RESOLUTION 100421-I**

(14) Vaccine
Mandate
Addressed to
Employees

Commissioner Shaver made a motion to have a statement be sent to employees regarding vaccine mandate. **Commissioner Satterfield** seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

The following commissioners voted AYE:

Cullen, Duff, Shaver, Waller, Brewster, Meers, Hurley, Tinker, Satterfield, Whitfield (10)

The motion PASSED. (10/0) **EXHIBIT 100421-J**

(15) Retro-active
Pay to
Officials /
2020 Census

Director of Accounts & Budgets Tracy Blair requested Consideration of approval of a Resolution to Acknowledge Loudon County's Population as Certified by the 2020 Census and to Authorize Retroactive Pay to County Officials As a Result of Change in Population Classification.

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

Commission Chairman Cullen called for a Roll Call Vote.

The following commissioners voted AYE:

Duff, Waller, Brewster, Meers, Hurley, Tinker, Satterfield, Whitfield, Cullen (9)

The following commissioner PASSED: **Shaver**

The motion PASSED. (9/0) **RESOLUTION 100421-K**

(16) Temporary
Reductions
in County
Employees
Contribution
to Health
Insurance

Director of Accounts & Budgets Tracy Blair requested Consideration of recommendation to approve a Resolution to Authorize Temporary Reductions in County Employees' Contribution to Health Insurance.

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

Commission Chairman Cullen called for a Roll Call Vote.

The following commissioners voted AYE:

Shaver, Waller, Brewster, Meers, Hurley, Tinker, Satterfield, Whitfield, Cullen, Duff (10)

The motion PASSED. (10/0) **RESOLUTION 100421-L**

(17) Allocation of
American
Rescue Plan
Act of 2021
Coronavirus
State & Local
Fiscal
Recovery
Funds

Director of Accounts & Budgets Tracy Blair requested Consideration of recommendation to approve A Resolution to Accept Loudon County's Allocation of the American Rescue Plan Act of 2021, the Coronavirus State and Local Fiscal Recovery Funds.

Commissioner Brewster made a motion to accept the resolution. **Commissioner Tinker** seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

The following commissioners voted AYE:

Waller, Brewster, Meers, Hurley, Tinker, Satterfield, Whitfield, Cullen, Duff, Shaver (10)

The motion PASSED. (10/0) **RESOLUTION 100421-M**

(18) Budget
Amendments
for
101,115,122,
141,142,143

Director of Accounts & Budgets Tracy Blair requested Consideration of recommendation to approve amendments in the following funds:

- 1) County General Fund 101 EXHIBIT 100421-N
- 2) Public Libraries Fund 115 EXHIBIT 100421-O
- 3) County Drug Fund 122 EXHIBIT 100421-P
- 4) General Purpose School Fund 141 EXHIBIT 100421-Q
- 5) School Federal Projects Fund 142 EXHIBIT 100421-R
- 6) Central Cafeterias Fund 143 EXHIBIT 100421-S

Commissioner Shaver made the motion to accept the budget amendments and **Commissioner Brewster** seconds the motion.

Commission Chairman Cullen called for a Roll Call Vote.

The following commissioners voted AYE:

Brewster, Meers, Hurley, Tinker, Satterfield, Whitfield, Cullen, Duff, Shaver, Waller (10)

NOTE: Before giving his vote. Commissioner Tinker gave his Conflict of Interest Statement.

The motion PASSED. (10/0)

(19) Monthly
Reports

Director of Accounts & Budgets Tracy Blair requested that the record reflect that prior to the meeting the following reports were distributed:

- 1) Budget Committee Meeting Minutes for August 16, 2021 EXHIBIT 100421-T
- 2) Summary Financial Statement for September 2021 EXHIBIT 100421-U

(20) Notaries

Commissioner Meers made a motion that was seconded by **Commissioner Waller** to approve the following Notaries:

Rikdi Brandenburg, Meredith Brooks, Donna M Eason, Jessica Green, McKenzie R Hastings, Mackenzie Ingram, Austin J McConkey, Courtney McConnel, Staci Antoinette Monroe, Shannon Mott, Alexander W Mugridge, Kim F Nix, Harini Chetan Patel, Wilma Dean Raby, Angela Vance Rogers, Sonjia L Wallace, Barbara Annette White, Daniel Woolsey

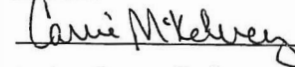
Upon Voice Vote, the motion PASSED unanimously. EXHIBIT 100421-V


(21) Adjournment

There being no further business, a motion being duly made by **Commissioner Shaver** and seconded by **Commissioner Brewster**, the October 4, 2021 County Commission meeting was adjourned at 7:25 pm


Loudon County Commission Chairman

ATTEST:


Loudon County Clerk


Loudon County Mayor

Loudon County Commission

October 4, 2021

General Public Comments



Board Resolution Regarding Moratorium on Planned Unit Developments

WHEREAS, The Loudon County Chamber of Commerce is a representative of the business community in Loudon County with over four hundred and sixty members;

WHEREAS, The Chamber supports the business activities of all its members in order for them to be successful and to contribute to the continued development and growth of Loudon County;

WHEREAS, Responsible and controlled residential development will provide the necessary housing which will be instrumental in the attraction and retention of the county's future workforce,

WHEREAS, Planned Unit Developments (PUDs) are a tool that is necessary to achieve cost effective and fiscally responsible growth within the county,

WHEREAS, Loudon County currently has in place more restrictive guidelines for PUDs than other surrounding areas,

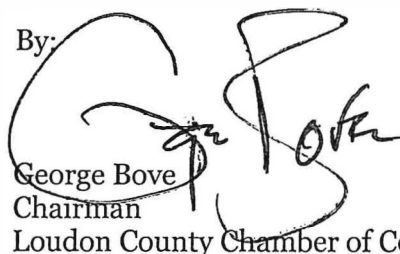
WHEREAS, A moratorium on these types of developments will further negatively impact sectors of our membership that rely on positive housing growth, such as realtors, home builders and other businesses operating in the housing industry:

IT IS, THEREFORE, RESOLVED BY THE BOARD OF DIRECTORS OF THE LOUDON COUNTY CHAMBER OF COMMERCE that we are:

Strongly opposed to placing a moratorium on Planned Unit Developments and that the Loudon County Commission should commission a study to determine the actual future housing needs of Loudon County in order to allow for the continued growth of the county.

PASSED AND APPROVED this 4th day of October, 2021.

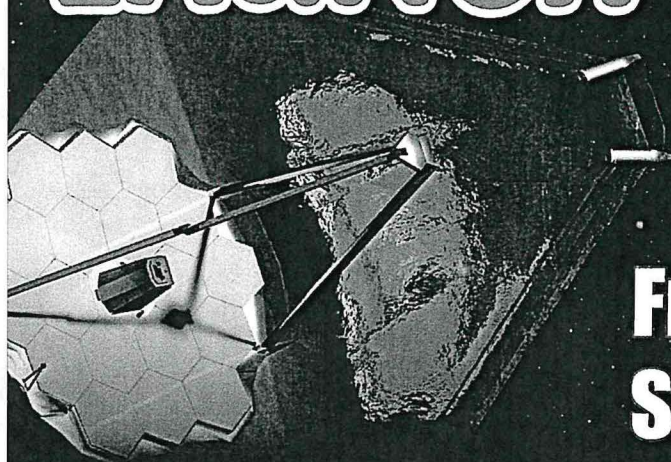
By:


George Bove
Chairman
Loudon County Chamber of Commerce

ATTEST:


Bob Elliott
Secretary
Loudon County Chamber of Commerce

James Webb Space Telescope LAUNCH PARTY!



**Friday, October 15 &
Saturday, October 16**

Calendar of Events

FRIDAY

Preschool Story Time

1:00 p.m.

Robert Potter
(Astro-Photographer)

6:30 p.m.

Jammie Party

8:00 p.m.

presents:
The
Nighttime Sky:
What you
can't see.

SATURDAY

STEM Class 1 -

Elementary Students

10:00 to 11:30 a.m.

(Call ahead to reserve your child's place.)

STEM Class 2 -

Elementary Students

Noon to 1:30 p.m.



**LOUDON
PUBLIC LIBRARY**

210 River Road, Loudon, TN 37774 • 865-458-3161



714 Thompson St.
PO Box 117
Philadelphia, TN 37846
(865) 657-9059

Mark Williams, Director

YOU ARE INVITED.....

On **Saturday, October 23rd, 2021**, the Philadelphia Public Library will host a cookout featuring **FREE hamburgers and hotdogs** from **11:00 am until 2:00 pm**. Also available, for contributions, will be **bakery items, tee shirts, and books**. The winner of The Warrior sculpture will also be announced.

This event is open to the general public for everyone in the city and surrounding area to visit the Philadelphia Library, view its offerings, and sign up for a library card. Folks who bring their library card to the cookout, or sign up for a new one, will receive a free book or DVD!

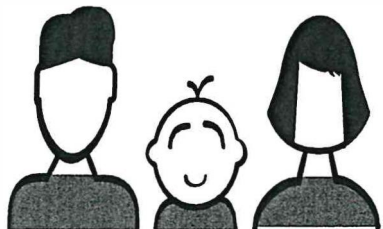
Social distancing and face coverings are encouraged.



fiscal 2020-2021

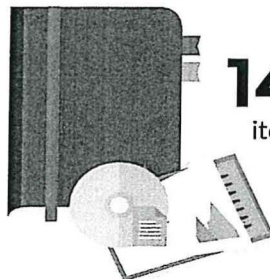
LOUDON COUNTY LIBRARIES

Greenback Lenoir City Loudon
Philadelphia Tellico Village



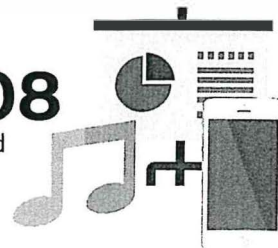
33,987

visits to the library



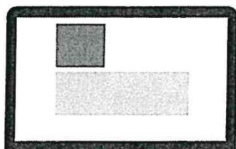
148,108

items borrowed



86,528

free e-books checked out



4,835

computer and
wifi users



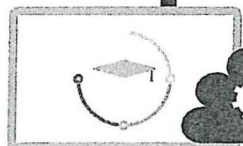
3,973

patrons helped with
technology, fax,
photocopy, and
Notary services



68

lectures, classes, and summer
reading programs



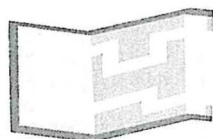
2,762

attendees



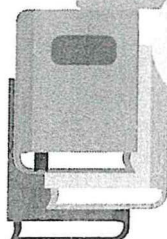
28,358

library card holders



89,071

items in our
physical collections



**Take a look at how
your Public
Library's
services
strengthened
our County!**

Loudon County Commission

October 4, 2021

Boards & Committees

Animal Control Authority Advisory Board

Ethics Committee

Industrial Bond Committee

Loudon County Commission
RESOLUTION 100421-C

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 authority to make certain committee and board appointments, and

WHEREAS, appointments are necessary and/or desirable at this time with a 1 year rotation term, and

WHEREAS, the County Mayor appoints the following as members of the


ANIMAL CONTROL AUTHORITY ADVISORY BOARD

<u>Appointee</u>		<u>Term Expiration</u>
Henry Cullen	County Commissioner	September 2022
Dot Boruff	At-Large	September 2022
Dr. Barry Gordon	Veterinarian Association	September 2022
Ed Loy	Humane Society	September 2022
James Web	At-Large	September 2022

NOW, THEREFORE, BE IT RESOLVED that the Loudon County Commission, meeting in regular session, assembled this 4th day of October 2021 hereby approves or acknowledges (as appropriate) the said appointments.


COUNTY CHAIRMAN

ATTEST:


COUNTY CLERK


COUNTY MAYOR

Loudon County Commission
RESOLUTION 100421-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 authority to make certain committee and board appointments, and

WHEREAS, appointments are necessary and/or desirable at this time with a 1 year rotation term, and

WHEREAS, the County Mayor appoints the following as members of the

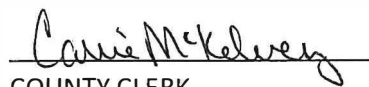
ETHICS COMMITTEE

<u>Appointee</u>		<u>Term Expiration</u>
Eddie Simpson	Constitutional Officer	September 2022
Steve Cook		September 2022
Matthew Tinker	County Commissioner	September 2022
Bill Satterfield	County Commissioner	September 2022
Kelly Brewster	County Commissioner	September 2022

NOW, THEREFORE, BE IT RESOLVED that the Loudon County Commission, meeting in regular session, assembled this 4th day of October 2017 hereby approves or acknowledges (as appropriate) the said appointments.


COUNTY CHAIRMAN

ATTEST:


COUNTY CLERK


COUNTY MAYOR

Loudon County Commission
RESOLUTION 100421-E

**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 6 year rotation term; and

WHEREAS, the County Mayor appoints the following members of the

**INDUSTRIAL BOND / DEVELOPMENT
BOARD OF LOUDON COUNTY**

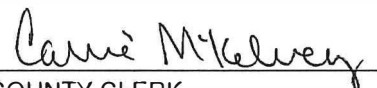
<u>Appointee</u>		<u>Term Expiration</u>
James Thomason	Panel C	September 2027
Jim Curtis	Panel C	September 2027
Nancy Beaty	Panel C	September 2027

NOW, THEREFORE, BE IT RESOLVED that the Loudon County Commission, meeting in regular session assembled this 4th day of October, 2021 hereby approves or acknowledges (as appropriate) the said appointments.



COUNTY CHAIRMAN

ATTEST:



COUNTY CLERK



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>
Bruce Martin	Panel A	September 2022
Mike Webb	Panel A	September 2022
Mel Hines	Panel B	September 2026
Ted Wampler, Jr.	Panel B	September 2026
William Butera	Panel B	December 2026

Loudon County Commission

October 4, 2021

Resolution to Oppose Federally
Proposed Vaccine

Loudon County Commission
RESOLUTION 100421-F

TO URGE TENNESSEE'S ELECTED LEADERS
TO OPPOSE THE FEDERALLY PROPOSED VACCINE MANDATE

WHEREAS, the federal government has announced a plan under which the Occupational Safety and Health Administration would mandate all private employers with at least 100 employees to require employees to either be vaccinated for COVID-19 or produce weekly negative test results; and

WHEREAS, Tennessee Attorney General Herbert H. Slatery III has expressed grave concerns about the legality of this nationwide vaccination and testing requirement for COVID-19; and

WHEREAS, this federal proposal is overly broad and likely violates federal law, including both the Occupational Safety and Health Act and the Constitution; and

WHEREAS, this proposal fails to take into account the numerous steps already taken by Tennessee employers to reduce the risk of COVID-19 exposure and the impact these additional burdens will place on the workplace and workforce;

NOW THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Loudon County, meeting in session on this 4th day of October, 2021, that Tennessee's elected leaders are strongly urged to oppose the federally proposed vaccine mandate.

BE IT FURTHER RESOLVED, that the county clerk shall mail certified copies of this resolution to the Governor, the Speaker of the House and the Lieutenant Governor, and the members of the Tennessee General Assembly representing the people of Loudon County.

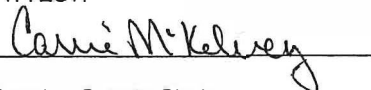
Adopted this 4th day of October 2021.

APPROVED:



Loudon County Commission Chair

ATTEST:



Loudon County Clerk



Loudon County Mayor

September 29, 2021

Governor Bill Lee
1st Floor, State Capitol
600 Dr. Martin L. King Jr. Blvd.
Nashville, TN 37243

Lt. Governor Randy McNally
425 Rep. John Lewis Way N.
Suite 700, Cordell Hull Building
Nashville, TN 37243

Speaker Cameron Sexton
425 Rep. John Lewis Way N.
Suite 600, Cordell Hull Building
Nashville, TN 37243

Attorney General Herbert H. Slatery III
Office of the Attorney General & Reporter
PO Box 20207
Nashville, TN 37202-0207

Dear Governor Lee, Lt. Governor McNally, Speaker Sexton, and General Slatery:

Following a large conversation of East Tennessee Mayors, we, the signatory mayors, write to express our serious concerns regarding the recently announced proposal to implement a vaccine or testing mandate through an Occupational Safety and Health Administration emergency temporary standard (ETS).

As county mayors, we have worked diligently throughout the pandemic to reduce the risks of COVID-19 exposure, as have many employers throughout Tennessee.

While we have taken many proactive steps, including coordinating with various agencies for both COVID-19 testing and wide distribution of vaccines, we believe a vaccine mandate is at least counterproductive, and at most, statutorily and constitutionally improper.

While we will continue to focus on our COVID-19 response, we ask that you take whatever steps are necessary—whether legislation or legal action—to preserve the rights of the citizens in our counties.

We understand that Public Chapter 513 was enacted into law in our state that enacts new sections at Title 68 and amends sections of Title 49 and also Title 68. These changes prohibit the state or any local government from requiring persons to receive a COVID-19 vaccination.

Even so, as local government, we are left with phone calls of concern from businesses, as well as internal government concerns regarding fines—or even reimbursement challenges—should we fail to enforce federal workplace regulations, or be deemed “non-compliant” by federal agencies.

We agree with the issues identified in a letter by Tennessee Attorney General Herbert Slatery III, and among those are:

- The proposed OSHA "emergency temporary standard" (ETS) likely violates statutory text of OSHA. (ETS has not been issued since 1983 and was stayed by the 5th Circuit)
- Proposed ETS covers all employees of all private employers and it is difficult to see how OSHA can satisfy stringent requirements of the Act.
- With regard to OSHA, the virus is not currently a "grave danger" at every job site in the nation and many Tennessee employers—including our local governments—have already taken steps to reduce risk.
- Nationwide, across the board policy fails to consider steps already taken to reduce risk.
- If COVID-19 were a "grave danger" at every job site, mandatory vaccination or testing is not "necessary" for every employee. OSHA has stated time and time again that numerous measures were sufficient to protect employees.
- Tens of millions of Americans—including citizens of our local counties—have natural immunity through prior exposure.
- The ETS vaccinate-or-test requirement fails to acknowledge different risk levels for differently situated employees.
- It is difficult to see how COVID-19 is a substance or agent determined to be toxic or a new hazard under the statute.
- Historically, whenever the federal OSHA promulgates a standard, the TN OSHA must either promulgate its own version of the standard, or show its standards are at least as effective. ETS does not afford same procedures. States, our counties, and our citizens have been precluded from commenting or engaging.
- Concerns that the said unilateral promulgation violates constitutional restraints of non-delegation.
- Proposed ETS risks undermining federalist structure of our joint government.
- Constitutionality concerns implicating individual religious liberty, free speech, and bodily autonomy concerns.

Additionally, as managers, we express concern for staffing shortages that may only be amplified in critical sectors of society—from health care, to law enforcement and EMS, to supply chain delivery due to many employees in these sectors who have openly expressed their willingness to vacate these essential jobs due to this mandate.

We appreciate and thank you for the efforts you have made to date to address these important issues, and your hard work in addressing COVID-19 on behalf of protecting the health of Tennesseans. We hope this letter serves as a critical notice of concern for structural governmental overreach. We encourage you to continue your efforts to safeguard the rights

and decisions of each citizen to make individual health decisions based on his/her own research and doctor/patient relationship, and we offer our assistance in these efforts.

Sincerely,

CC: U.S. Senator Marsha Blackburn
U.S. Senator Bill Hagerty
U.S. Representative Charles "Chuck" Fleischmann
U.S. Representative Diana Harshbarger
U.S. Representative Tim Burchett
U.S. Representative Scott DesJarlais
U.S. Representative Jim Cooper
U.S. Representative John Rose
U.S. Representative Mark Green
U.S. Representative David Kustoff
U.S. Representative Steve Cohen

Loudon County Commission

October 4, 2021

Humana Retiree's Insurance Renewal

Sept. 20 meeting

Humana
Group Medicare
Advantage

Humana Medicare Employer Plan – Premium Information

LOUDON COUNTY GOVERNMENT - PPO

Date: 8/2/2021
Humana Medicare Employer Plan
Plan Names: Traditional PPO 079 058 with Rx3 \$5/\$30/\$60/33% from \$0 to ICL; \$5/25%/25%/25% from ICL to Catastrophic
Rx Formulary: Group Plus Formulary - 22800

Plan Year	Final Billed Premium (Per Member Per Month)
1/1/2022 - 12/31/2022	\$182.62

Traditional PPO 079 058 Medical and Rx Benefit Overview

	(In-Network/Out-of-Network)
Deductible	None / None
Inpatient Acute Hospital	\$175 Copayment per Admission / 30% Coinsurance per Admission
Skilled Nursing Facility	\$50 Copayment (Days 21-100) / 30% Coinsurance (Days 1-100)
Physician Office Visits	\$5 Copayment / 30% Coinsurance
Specialist Office Visits	\$15 Copayment / 30% Coinsurance
Outpatient Surgical	\$50 Copayment / 30% Coinsurance
Ambulance	\$50 Copayment / \$50 Copayment
Emergency Room	\$65 Copayment / \$65 Copayment
Medical Maximum Out of Pocket	\$2,500 / \$5,000 Combined (Medicare Covered Services)
Prescription Drugs (Retail 30 day supply)	Rx3 \$5/\$30/\$60/33% from \$0 to ICL; \$5/25%/25%/25% from ICL to Catastrophic

See attached sheet for rating assumptions and stipulations. The benefits presented above are a high-level summary. Please consult the Plan Design Exhibit for a more detailed list of covered services, member cost shares, services subject to deductibles and any plan limitations.

Proprietary and confidential. For the sole use of LOUDON COUNTY GOVERNMENT.
Not to be shared externally without written consent from Humana Inc.

2020 rate 177.77

2021 rate 140.17 - decrease of 37.60 from 2020

2022 rate 182.62 - increase of 42.45 from 2021
per member
per month

Loudon County Commission
RESOLUTION 100421-G



Humana Medicare Employer Plan – Rating Assumptions and Stipulations

LOUDON COUNTY GOVERNMENT

Proposal Terms

The benefits presented on the previous page are a high-level summary. Please consult the Plan Design Exhibit for a more detailed outline of the benefits proposed. Final benefits may differ due to annual changes in CMS benefit requirements.

For members with End Stage Renal Disease (ESRD), the Humana Group Medicare Advantage Plan is only offered to eligible members who are diagnosed and enrolled in a manner that is consistent with applicable Medicare secondary laws, and the rules and regulations set forth by CMS.

The rates provided do not reflect any potential premium adjustments provided by Center for Medicare and Medicaid Services (CMS) or federal regulations based on a Medicare beneficiary's income.

Humana will hold the proposed rate(s) unless there are material changes to existing or implementation of new federal regulations or requirements, and/or any unforeseen/unusual circumstances (i.e. pandemic) that would impact Group Medicare.

Humana will hold the proposed rates, assuming all of the information provided is accurate, and could be subject to change should any of the following differ:

All members are retired and enrolled in Medicare Part A and/or Part B.

A minimum average employer contribution level of 76% of the proposed premium for the plan.

A majority of members' (51% or more) primary residence is in an adequate Humana Medicare Advantage network service area. Humana will monitor network adequacy throughout the year to confirm standards are met.

Enrolled membership should not change from current, or differ from the information provided, by more than 10% per year. This proposal assumes 75 currently enrolled members.

Humana's Medicare Advantage plan is the only plan offered and there is no additional secondary plan wrapping around or offered in conjunction with this plan for all current and future Medicare eligible retirees.

Part D, administered by Humana Pharmacy Solutions, will utilize Humana's Group Plus formulary and include utilization management programs such as: quantity limits, prior authorization, and step therapy. Humana continually updates its drug list and quantity limits, and ensures these updates are in accordance with CMS regulations.

Benefits, deductibles, maximum out of pocket accumulators, and any applicable pharmacy TrOOP accumulators will be reset on January 1 each year.

We are pleased to present this Humana Group Medicare Advantage proposal to you and assume all information provided is accurate with the understanding if there is a material change from the current offering environment, Humana has the right to revise or rescind the quote.

Loudon County Commission

October 4, 2021

Hourly Wage Increase for Entry Level
Full-Time Employees

Loudon County Employees

Entry Level Salary - \$25,500. (We have some making less than \$25,500.)

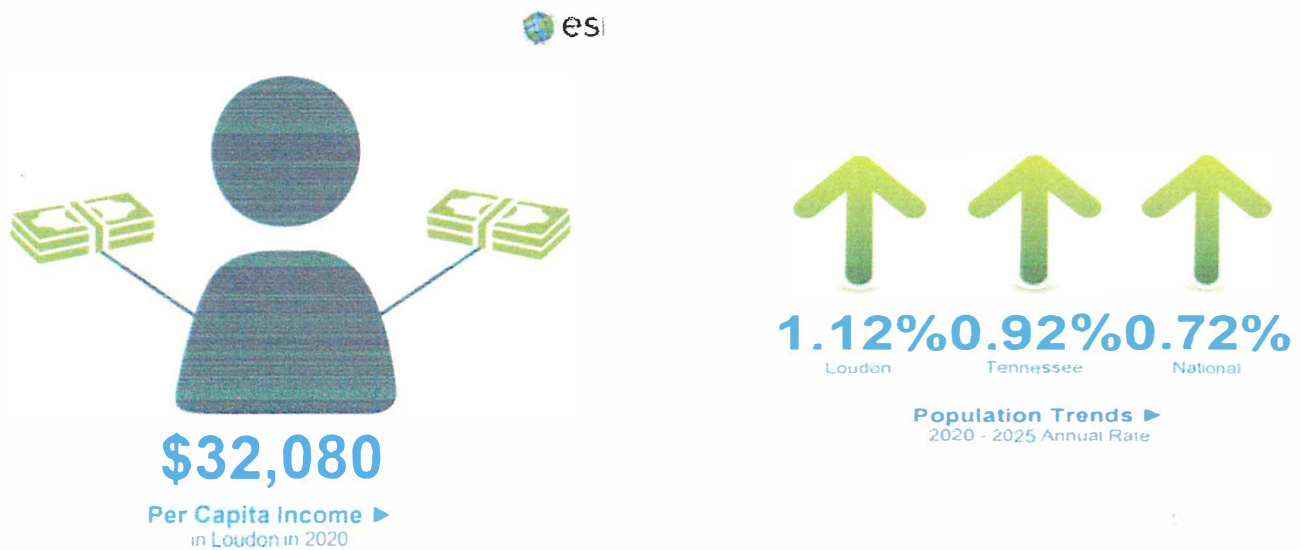
Equals Hourly - \$12.26

County Insurance is an 82% / 18% split

	Monthly	Yearly
Individual	\$104.68	\$1,256.16
Individual + 1	\$209.24	\$2,510.88
Family	\$298.32	\$3,579.84

Math: $\$25,500 - \$3,579.84 = \$21,920.16$

Facts about Loudon:



Loudon County Government is paying \$6,580. Less Than the per capita for Loudon County Citizens

A \$1,000. Raise is only raising our hourly .48 cents and giving the employee's \$39.20 more a pay check before taxes are taken out.

Loudon County Commission

October 4, 2021

50% ASFT Upfront / County

Loudon County Commission
RESOLUTION 100421-I

RESOLUTION ADOPTING THE AMENDED PROVISIONS OF THE
COUNTY POWERS RELIEF ACT, 2021 PUBLIC CHAPTER 273

WHEREAS, the General Assembly, in passing the County Powers Relief Act, Chapter 953 of the Public Acts of 2006, T.C.A. § 67-4-2901, et seq., provided authority for counties that qualify under the act to levy a tax on the privilege of residential development; and

WHEREAS, the General Assembly, in Chapter 273 of the Public Acts of 2021, provided authority for counties to adopt by resolution a requirement that fifty percent (50%) of the tax to be paid at the time of application for a building permit and the remaining fifty (50%) of the tax to be paid prior to the issuance of a certificate of occupancy.

NOW THEREFORE, BE IT RESOLVED by the County Commissioners of Loudon County, Tennessee that the adequate school facilities tax previously levied by this body, be amended, in accordance with the following provisions and in accordance with state law as codified in Tennessee Code Annotated, Title 67, Chapter 4, Part 29.

SECTION 1. The adequate school facilities tax liability shall be paid as follows: fifty percent (50%) shall be paid at the time of application for a building permit and the remaining fifty percent (50%) or the balance as adjusted for final square footage shall be paid prior to the issuance of a certificate of occupancy.

SECTION 2. Exhibit M to Resolution 120406-L shall be replaced with the Exhibit attached hereto.

BE IT FURTHER RESOLVED, that, this resolution shall become effective after its adoption, and this new procedure shall begin on November 1, 2021, the public welfare requiring it.

LOUDON COUNTY, TENNESSEE

BY: _____

Chairman

ATTEST:

Carrie McKelvey
County Clerk

APPROVED:

Boyd R. [Signature]
County Mayor



Loudon County Commission

October 4, 2021

Vaccine Mandate Addressed to Employees

Loudon County Commission
EXHIBIT 100421-J

Statement to all Loudon County employees:

Last month, President Joe Biden issued a mandate that all businesses, in the country, with more than one hundred employees must require all employees to be vaccinated for COVID-19 or face termination.

This statement is to inform you that Loudon County commission nor any Loudon County executive, department head or supervisor will comply with the Biden mandate.

We feel that as responsible adults, you are most suited to know what's best for you and your health. We strongly support your right to chose to be vaccinated or not. We do not feel it's the government's place to make that decision for you.

In issuing his mandate, Mr. Biden stated that "this is not about freedom or personal choice". We disagree with this statement in the strongest measure. In Loudon County and America, it's always about freedom or personal choice.

We sincerely appreciate the work you do for the citizens of Loudon County and hope this letter will alleviate any concerns you might have about the mandate.

Loudon County Commission

October 4, 2021

Retro-Active Pay to Officials 2020 Census

Loudon County Commission
RESOLUTION 100421-K

**A RESOLUTION TO ACKNOWLEDGE LOUDON COUNTY'S POPULATION
AS CERTIFIED BY THE 2020 CENSUS
AND TO AUTHORIZE RETROACTIVE PAY TO COUNTY OFFICIALS AS A RESULT OF A CHANGE IN
POPULATION CLASSIFICATION**

WHEREAS, T.C.A. 8-24-102 establishes the minimum compensation for most county officials in classes based on the county's population; and

WHEREAS, T.C.A. 8-24-102 (c) states, in part: "The population of counties, for purposes of this section, shall be determined by the . . . most recent . . . federal census. . . ; and

WHEREAS, although certification of the 2020 census was delayed due to the COVID-19 pandemic, it was recently announced that Loudon County's population is 54,886, compared to 48,556 in the 2010 US Census; and

WHEREAS, the increase in population in Loudon County changes the population class for the purpose of minimum compensation for most county officials, thereby producing a corresponding increase in minimum wages for most county officials; and

WHEREAS, AG Opinion No. 00-190 dated December 20, 2000, indicates an increase in salary resulting from a change in the classification of the county is effective on the official US Census Day, April 1st; and

WHEREAS, Loudon County Commission adopted the FY 2021-2022 Appropriations Resolution #070621-A, Section 12, which anticipated an increase in the minimum compensation for officials as a result of the 2020 US Federal Census, and approved payment of the increased compensation effective July 1, 2021. This did not include retroactive amounts to April 1, 2020, nor the General Sessions Judges wage adjustments.

NOW, THEREFORE, BE IT RESOLVED, that Loudon County Commission hereby acknowledge Loudon County's population as certified by the 2020 Census, and the change in population class for the purpose of minimum compensation for county officials.

BE IT FURTHER RESOLVED, that Loudon County Commission authorizes retroactive pay to county officials as a result of said change in population class, with an effective date of April 1, 2020.


BE IT ALSO RESOLVED, that appropriations will be amended to accommodate authorization of retroactive pay to county officials and as indicated on the attached Exhibit.

BE IT FINALLY RESOLVED, that this Resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session this 4th day of October, 2021.



Loudon County Commission Chair

ATTEST:



Loudon County Clerk

Loudon County Clerk



Loudon County Mayor



Loudon County Commission

October 4, 2021

Temporary Reductions in County Employees
Contribution to Health Insurance

Loudon County Commission
RESOLUTION 100421-L

**A RESOLUTION TO AUTHORIZE TEMPORARY REDUCTIONS IN COUNTY EMPLOYEES'
CONTRIBUTION TO HEALTH INSURANCE**

WHEREAS, Loudon County Government secures medical insurance for its employees to promote a healthy work force; and

WHEREAS, the Affordable Care Act requires insurance companies to reimburse the policyholders a portion premiums if at least eighty-five percent (85%) is not expensed on health care services ("Medical Loss Ratio"); and

WHEREAS, the Medical Loss Ratio standard, calculated on a State-by-State basis, is intended to ensure that consumers get value for their health care dollars; and

WHEREAS, policyholders receiving a Medical Loss Ratio rebate are required to follow certain rules for distribution; and

WHEREAS, Loudon County has received a Medical Loss Ratio rebate in the amount of eighty-two thousand nine hundred sixty-four dollars and sixteen cents (\$82,964.16); and

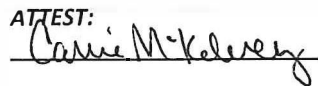
WHEREAS, Loudon County has determined to utilize the rebate to reduce current employee contributions to health insurance.

NOW, THEREFORE, BE IT RESOLVED that Loudon County authorizes temporary reductions in county employee's contribution to health insurance in November and December 2021 as follows:

- (1) County employee contribution to health insurance will be reduced to one cent (\$0.01) for three (3) paychecks.
- (2) County employee contribution to health insurance will be reduced by the percentage of level of coverage and number of employees at each level until the balance of the Medical Loss Ratio Rebate is utilized.
- (3) These reduced contributions to health insurance do not include any amounts that are currently deducted as backcharges.

BE IT FINALLY RESOLVED this Resolution take effect immediately upon its passage.


Loudon County Commission Chair

ATTEST:

Loudon County Clerk


Loudon County Mayor



Loudon County Commission

October 4, 2021

**Allocation of American Rescue Plan Act of 2021
Coronavirus State & Local Fiscal Recovery Funds**

Loudon County Commission
RESOLUTION 100421-M

**A RESOLUTION TO ACCEPT LOUDON COUNTY'S ALLOCATION OF
THE AMERICAN RESCUE PLAN ACT OF 2021
THE CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS**

WHEREAS, on March 6, 2021, the U.S. Congress passed the "American Rescue Plan Act of 2021" that includes \$130.2 billion for a Local Fiscal Recovery Fund to be split between cities and counties, as well as \$122.7 billion for an Education Stabilization Fund which States are required to subgrant to local education agencies; and

WHEREAS, the Coronavirus State and Local Fiscal Recovery Funds were established by the American Rescue Plan Act to aid state and local governments in making long-term investments to respond to the negative public health and economic impacts caused by the Coronavirus pandemic; and

WHEREAS, the U.S. Department of Treasury establishes eligible and ineligible use of funds, as well as reporting requirements. Eligible use of funds include: public health, negative economic impacts, infrastructure (only water, sewer, broadband), premium pay for essential workers, public sector revenue loss, equity based services. Ineligible uses include: net reduction in tax revenue, deposits into pension funds, funding debt service, deposits to rainy day funds; and

WHEREAS, Loudon County's estimated allocation is \$10,486,156; and

WHEREAS, Loudon County's grant process includes County Commission approval of the application/acceptance of funds.

NOW, THEREFORE, BE IT RESOLVED, that Loudon County Commission hereby approves acceptance of its allocated \$10,486,156 provided by the American Rescue Plan Act of 2021, the Coronavirus State and Local Fiscal Recovery Fund.

BE IT ALSO RESOLVED that receipt of Coronavirus State and Local Fiscal Recovery Funds constitutes Loudon County as a direct recipient of U.S. Treasury.

BE IT ADDITIONALLY RESOLVED that Loudon County will be ultimately responsible for complying with U.S. Treasury guidance and statutes, including determination of eligible projects and expenditures, and will be financially liable to U.S. Treasury for any expenses deemed unallowable by U.S. Treasury.

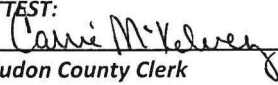
BE IT FURTHER RESOLVED that Loudon County will comply with all reporting requirements as outlined by U.S. Treasury.

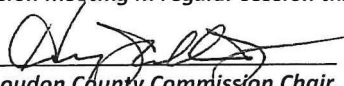
BE IT MOREOVER RESOLVED that Loudon County officials and personnel will seek guidance from the Tennessee State Department of Finance & Administration, who is providing webinars and assistance in compliance with U.S. Treasury requirements.

BE IT ADDITIONALLY RESOLVED that Coronavirus State and Local Fiscal Recovery Funds will not be obligated nor expensed without first being appropriated by Loudon County Commission.

BE IT FINALLY RESOLVED that this Resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session this 4th day of October 2021.

ATTEST:


Loudon County Clerk


Loudon County Commission Chair


Loudon County Mayor



Loudon County Commission

October 4, 2021

Budget Amendments

Fund 101

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2022

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		9/20/2021 14:23	2021-2022	2021-2022	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
292								
293								
294								
295	47000		Federal Government					
296								
297	47200		<u>Federal Through State</u>					
298	47220		Civil Defense Reimbursement	0		0		0
299	47220 EMPG		Civil Defense Reimbursement	39,500		39,500		39,500
300	47220 DOE 20		Civil Defense Reimbursement			0		0
301	47230		Disaster Relief			0		0
302	47235		Homeland Security Grant			0	17,000	17,000
303	47303		COVID-19 Grant	0	100,000	100,000		100,000
304	47590-SRCTR		Other Federal through State - Sr. Center	43,243		43,243		43,243
305	47710		Public Safety Partnership (COPS & Tech)	0		0		0
306								
307			Total Federal Through State	82,743	100,000	182,743	17,000	199,743
308								
309								
310								
311								
312								
313								
314	Total Federal Government			82,743	100,000	182,743	17,000	199,743

Comm approved grant
at Oct 5 2020 meeting.
Grant expensed @
54490-708.

[20Sep_04Oct2021]

Loudon County Commission
EXHIBIT 100421-N

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2022

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		9/20/2021 14:23	2021-2022	2021-2022	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)	101,811		101,811		101,811
1207	140		Salary Supplement (Sheriff)	0		0	4,915	4,915
1208	103		Assistants (Chief Deputies)	132,266		132,266		132,266
1209	106		Deputies (+\$41,000 for 43 hrs))	1,417,532		1,417,532		1,417,532
1210	106		Reduce Patrol Corporals by 1	(47,158)		(47,158)		(47,158)
1211	108		Investigator(s)	162,000		162,000		162,000
1212	108		Additional Criminal Investigators	53,980	Approved via Resolution at Sep 7 2021 Co Comm	53,980		53,980
1213	109		Captain(s)	58,959		58,959		58,959
1214	109		Captain(s) - Difference between Corp & Sgt	(6,822)		(6,822)		(6,822)
1215	110		Lieutenant(s)	165,069		165,069		165,069
1218	115		Sergeant(s)	162,000		162,000		162,000
1217	115		Additional Sergeant - 1	53,980		53,980		53,980
1218	120		Computer Programmer (\$3,400 for 43 hrs)	49,085		49,085		49,085
1219	140		Salary Supplement (Inservice reimb by State)	39,200		39,200		39,200
1220	161		Secretary(ies)	37,093		37,093		37,093
1221	162		Clerical Personnel	109,767		109,767		109,767
1222	166		Custodial Personnel	30,996		30,996		30,996
1223	169		Part-time Personnel (Deputies)	51,000		51,000		51,000
1224	170		School Resource Officer (+ \$15,500 for 43 hrs)	519,531		519,531		519,531
1225	187		Overtime Pay	150,000		150,000		150,000
1226	187-GHSOG		Overtime Pay (GHSO Grant)			0		0
1227	201		Social Security	200,898		200,898	305	201,203
1228	201-GHSOG		Social Security (GHSO Grant)			0		0
1229	204		State Retirement	15,356		15,356		15,356
1230	204		State Retirement - Improved Benefit 55/25	307,467		307,467	502	307,969
1231	204-GHSOG		State Retirement (GHSO Grant)			0		0
1232	206		Life Insurance	10,116		10,116		10,116
1233	206-RET-LIF		Life Insurance-Retirees	1,309		1,309		1,309
1234	206		Life Insurance - 1 additional employee	180		180		180
1235	207		Medical Insurance	748,433		748,433		748,433
1236	207		Medical Insurance - 1 Additional Employee	16,310		16,310		16,310
1237	207-SRHTH		Medical Insurance - Sr. Health	9,279		9,279		9,279
1238	208		Dental Insurance	38,169		38,169		38,169
1239	208		Dental Insurance - 1 Additional Employee	850		850		850
1240	208-RET-DEN		Dental Insurance-Retirees	1,732		1,732		1,732
1241	210		Unemployment Compensation			0		0
1242	212		Employer Medicare	46,984		46,984	71	47,055
1243	212-GHSOG		Employer Medicare (GHSO Grant)			0		0
1244	307		Communication	13,045		13,045		13,045
1245	307-WIRE		Communication	7,955		7,955		7,955
1246	320		Dues and Memberships	4,000		4,000		4,000
1247	330		Operating Lease Payments	3,000		3,000		3,000
1248	330-SHERF		Operating Lease Payments (From Restricted Funds)	3,000		3,000		3,000

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2022

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		9/20/2021 14:23	2021-2022	2021-2022	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1249	332-AWARE		Legal Notices (From Committed Funds)			0		0
1250	334		Maintenance Agreements	13,000		13,000		13,000
1251	334-RADIO		Maintenance Agreements - Radios	14,000		14,000		14,000
1252	336		Equipment Maint & Repair	5,000		5,000		5,000
1253	338		Maintenance and Repair Services - Vehicles	200,000		200,000		200,000
1254	340		Medical and Dental Services	4,000		4,000		4,000
1255	348		Postal Charges	7,500		7,500		7,500
1256	349		Printing, Stationery, and Forms	4,000		4,000		4,000
1257	349-LFSVR		Printing, Stationery, and Forms	1,000		1,000		1,000
1258	353		Tow-in Services	7,000		7,000		7,000
1259	355		Travel	12,000		12,000		12,000
1260	355- LFSVR		Travel	500		500		500
1261	399		Other Contracted Services	25,000		25,000		25,000
1262	412		Diesel Fuel	500		500		500
1263	413		Drugs and Medical Supplies			0		0
1264	414		Duplicating Supplies	2,000		2,000		2,000
1265	422		Food Supplies	2,000		2,000		2,000
1266	425		Gasoline	200,000		200,000		200,000
1267	431		Law Enf Supplies	2,000		2,000		2,000
1268	435		Office Supplies	10,000		10,000		10,000
1269	450		Tires	30,000		30,000		30,000
1270	451		Uniforms	45,000		45,000		45,000
1271	499		Other Supplies and Materials	12,000		12,000		12,000
1272	499-AWARE		Other Supplies and Materials (From Committed Funds)	3,000		3,000		3,000
1273	499-CITZN		Other Supplies and Materials (From Committed Funds)	3,000		3,000		3,000
1274	508		Premiums on Corporate Surety Bonds	250		250		250
1275	513		Worker's Comp Insurance	36,961		36,961		36,961
1276	524		In Service/Staff Development	25,000		25,000		25,000
1277	524 LFSVR		In Service/Staff Dev-Project Lifesaver			0		0
1278	708		Communication Equipment	12,000		12,000		12,000
1279	711		Furniture and Fixtures	2,000		2,000		2,000
1280	716		Law Enforcement Equipment	20,000		20,000		20,000
1281	716 SRO		Law Enforcement Equipment - from BOE	5,000				
1282	716 GHSOG		Law Enforcement Equip (GHSOG)			0		0
1283	719		Office Equipment	2,000		2,000		2,000
1284	719-SHERF		Office Equipment (From Restricted Funds)	10,000		10,000		10,000
1285								
1286			Total Sheriff's Department	5,384,083	0	5,384,083	5,793	5,389,876
1287								
1288								
1289								
1290								
1291								
1292								
1293								
1294								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2022

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		9/20/2021 14:23	2021-2022	2021-2022	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1460								
1461	54490		Other Emergency Mgmt (HLS & DOE Grants)					
1462						0	Grant approved Oct 5 2020.	0
1463	399		Other Contracted Services	0		0	[20Sep_04Oct2021]	0
1464	422		Food Supplies	0		0		0
1465	435		Office Supplies	0		0		0
1466	435		Office Supplies			0		0
1467	450		Tires	0		0		0
1468	708		Communication Equipment	0		0	17,000	0
1469	708 DOE20		Communication Equipment			0		0
1470	711 DOE15		Furniture	0		0		0
1471	790		Other Equipment	0		0		
1472								
1473			Total Other Emergency Management	0	0	0	17,000	17,000
1474								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2022

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		9/20/2021 14:23	2021-2022	2021-2022	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1846								
1847	Estimated June 30, 2020 FB			4,490,611				
1848	Less Restricted, Committed & Assigned Items			0				
1849	Estimated Available Fund Balance July 1, 2019			4,490,611		4,490,611		4,490,611
1850								
1851								
1852								
1853								
1854								
1855	Total Revenue			20,210,298	100,000	20,310,298	17,000	20,327,298
1856	Transfers In			400,000	0	400,000	0	400,000
1857								
1858	Total Revenue and Transfers In			20,610,298	100,000	20,710,298	17,000	20,727,298
1859								
1860								
1861								
1862	Total Available Funds			25,100,909	100,000	25,200,909	17,000	25,217,909
1863								
1864	Expenditure Budget			22,360,571	121,482	22,482,053	53,039	22,535,092
1865	Transfers Out			0	0	0	0	0
1866								
1867	Total Expenditures and Transfer Out			22,360,571	121,482	22,482,053	53,039	22,535,092
1868								
1869	Ending Fund Balance			2,740,338	(21,482)	2,718,856	(36,039)	2,682,817
1870								
1871								
1872								

Loudon County Commission

October 4, 2021

Budget Amendments

Fund 115

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2022

	A	B	C	D	E	F	G	H	I	J
1			Public Library Fund 115							
2			9/20/21 2:04 PM	2021-2022	2021-2022	Approved		Proposed		
3				Adopted	Approved	Amended	Proposed	Amended		
4				Budget	Amendments	Budget	Amendments	Budget		
87			Subfund LEN - Lenoir City Library							
88			REVENUES							
89	43000		Charges for Current Services							
90	43350		Copy Fees	500		500		500		
91	43360		Library Fees	250		250		250		
92	44570		Contributions & Gifts	500		500		500		
93						0		0		
94			Total Charges for Current Services	1,250	0	1,250	0	1,250		
95										
96	48000		Other Governments and Citizens Groups							
97	48130		Contr from Govt's (Library Board)	10,000		10,000		10,000		
98	48610		Donations from Citizens Groups	3,000		3,000		3,000		
99	48610-PETTW		Donations from Citizens Groups			0		0		
100			Total Other Governments and Citizens Groups	13,000	0	13,000	0	13,000		
101										
102			Total Revenues	14,250	0	14,250	0	14,250		
103										
104			EXPENDITURES							
105	56000		Social, Cultural, and Recreational Services							
106	56500		Libraries							
107	307		Communications (\$100 per month)	2,000		2,000		2,000		
108	330		Operating Lease Payments	1,750		1,750		1,750		
109	348		Postal Charges			0		0		
110	349		Printing - Library Cards & Applications			0		0		
111	399		Other Contracted Services		50	50		50		
112	414		Duplicating Supplies	200		200		200		
113	422		Story Time (Food Supplies)		250	250		250		
114	432		Library Books	3,350	650	4,000	2,500	6,500		
115	432-PETTW		Library Books/Media - Pettway Grant	3,000		3,000		3,000		
116	435		Office Supplies	500		500		500		
117	437		Periodicals	200		200		200		
118	709		Data Processing Equipment		7,700	7,700		7,700		
119	719		Office Equipment	250	3,750	4,000		4,000		
120			Total Libraries	11,250	12,400	23,650	2,500	26,150		
121										
122			Total Expenditures	11,250	12,400	23,650	2,500	26,150		
123										
124			Est Beginning Fund Balance July 1, 2021- Includes Cash on Hand	70,921		70,921		70,921		
125			Less Cash on Hand	(50)						
126			Less PY Encumbrance							
127			Total Revenue	14,250	0	14,250	0	14,250		
128			Total Expenditures	11,250	12,400	23,650	2,500	26,150		
129										
130			Effect on Fund Balance	3,000	(12,400)	(9,400)	(2,500)	(11,900)		
131										
132			ESTIMATED ENDING FUND BALANCE SUBFUND LEN	73,871	(12,400)	61,521	(2,500)	59,021		

Loudon County Commission
EXHIBIT 100421-0

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2022

	A	B	C	D	E	F	G	H	I	J
1			Public Library Fund 115							
2			9/20/21 2:04 PM	2021-2022	2021-2022	Approved		Proposed		
3				Adopted	Approved	Amended	Proposed	Amended		
4				Budget	Amendments	Budget	Amendments	Budget		
192			Subfund PHI - Philadelphia Library							
193			REVENUES							
194	43000		Charges for Current Services							
195	43350		Copy Fees	150		150		150		
196	43360		Library Fees	200		200		200		
197						0		0		
198			Total Charges for Current Services	350	0	350	0	350		
199										
200	47100		State of Tennessee							
201	46980-GRANT		Other State Grants	0		0		0		
202			Total State of Tennessee	0	0	0	0	0		
203										
204	44000		Other Local Revenues							
205	44130		Sale of Materials & Supplies			0		0		
206	44570		Contributions & Gifts	5		5		5		
207			Total Other Local Revenues	5	0	5		5		
208										
209	48000		Other Governments and Citizens Groups							
210	48130		Contributions from Governments (From Library Board)	1,900		1,900		1,900		
211	48610-PETTW		Donations from Citizens Groups - PETTW			0	3,000	3,000		
212			Total Other Governments and Citizens Groups	1,900	0	1,900	3,000	4,900		
213										
214			Total Revenues	2,255	0	2,255	3,000	5,255		
215										

Pettway Grant
approved by Co Comm
Mar 1, 2021
[Sep 20 Oct 4, 2021]

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2022

	A	B	C	D	E	F	G	H	I	J
1			Public Library Fund 115							
2			9/20/21 2:04 PM	2021-2022	2021-2022	Approved		Proposed		
3				Adopted	Approved	Amended	Proposed	Amended		
4				Budget	Amendments	Budget	Amendments	Budget		
216	EXPENDITURES									
217	56000		Social, Cultural, and Recreational Services							
218	56500		Libraries							
219	302		Advertising	0		0		0		
220	307		Communications	1,300		1,300		1,300		
221	330		Lease Payments	400		400		400		
222	348		Postal Charges	100		100		100		
223	349		Printing	400		400	1,000	1,400		
224	355		Summer Reading Program (Travel)			0		0		
225	410		Custodial Supplies	200		200		200		
226	414		Duplicating Supplies	0		0	100	100		
227	429		Instructional Supplies & Materials	200		200		200		
228	432-PETTW		Library Books			0	800	800		
229	435		Office Supplies	300		300		300		
230	499		Other Supplies & Materials	300		300		300		
231	711		Furniture and Fixtures			0		0		
232	719		Office Equipment	0		0		0		
233	719 PETTW		Office Equipment			0	2,200	2,200		
234	Total Libraries			3,200	0	3,200	4,100	7,300		
235										
236			Total Expenditures	3,200	0	3,200	4,100	7,300		
237										
238	Est Beginning Fund Balance July 1, 2021 - Includes Cash on Hand			11,910		11,910		11,910		
239			Less Cash on Hand	(50)						
240										
241			Total Revenue	2,255	0	2,255	3,000	5,255		
242			Total Expenditures	3,200	0	3,200	4,100	7,300		
243										
244			Effect on Fund Balance	(945)		(945)	(1,100)	(2,045)		
245										
246	ESTIMATED ENDING FUND BALANCE SUBFUND: PHI			10,915		10,965	(1,100)	9,865		

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2022

	A	B	C	D	E	F	G	H	I	J
1			Public Library Fund 115							
2			9/20/21 2:04 PM	2021-2022	2021-2022	Approved		Proposed		
3				Adopted	Approved	Amended	Proposed	Amended		
4				Budget	Amendments	Budget	Amendments	Budget		
247			Subfund GRE - Greenback Library							
248			REVENUES							
249	43000		Charges for Current Services							
250	43350		Copy Fees	325		325		325		
251	43360		Library Fees	325		325		325		
252			Total Charges for Current Services	650	0	650	0	650		
253										
254	44000		Other Local Revenues							
255	44570		Contributions & Gifts	100		100		100		
256	43360		Library Fees			0		0		
257			Total Other Local Revenues	100	0	100	0	100		
258										
259	46000		State of Tennessee							
260	46980		Other State Grants			0		0		
261			Total State of Tennessee	0		0		0		
262										
263	48000		Other Governments and Citizens Groups							
264	48130		Contributions from Governments (From Library Board)	1,765		1,765		1,765		
265	48610-PETTW		Donations from Citizens Groups (PETTW)	0		0	2,000	2,000		
266			Total Other Governments and Citizens Groups	1,765	0	1,765	2,000	3,765		
267										
268			Total Revenues	2,515	0	2,515	2,000	4,515		
269										

Pettway Grant
approved by Co Comm
Mar 1, 2021
[20Sep_04Oct2021]

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2022

	A	B	C	D	E	F	G	H	I	J
1			Public Library Fund 115							
2			9/20/21 2:04 PM	2021-2022	2021-2022	Approved		Proposed		
3				Adopted	Approved	Amended	Proposed	Amended		
4				Budget	Amendments	Budget	Amendments	Budget		
270	EXPENDITURES									
271	56000		Social, Cultural, and Recreational Services							
272	56500		<u>Libraries</u>							
273	307		Communications	700		700		700		
274	333		Licenses	550		550		550		
275	348		Postal Charges			0		0		
276	399		Other Contracted Services			0		0		
277	429		Instructional Supplies	200		200		200		
278	432		Library Books	500		500		500		
279	432 PETTW		Library Books - Pettway Grant			0	1,000	1,000		
280	435		Office Supplies	500		500		500		
281	499		Other Supplies	65		65		65		
282	499 PETTW		Other Supplies & Materials	0		0	300	300		
283	711 PETTW		Furniture & Fixtures	0		0	700	700		
284	719		Office Equipment			0		0		
285	Total Libraries			2,515	0	2,515	2,000	4,515		
286										
287			Total Expenditures	2,515	0	2,515	2,000	4,515		
288										
289	Est Beginning Fund Balance July 1, 2021 - Includes Cash on Hand			7,033		7,033		7,033		
290			Less Cash on Hand	(50)						
291										
292			Total Revenue	2,515	0	2,515	2,000	4,515		
293			Total Expenditures	2,515	0	2,515	2,000	4,515		
294										
295			Effect on Fund Balance	0	0	0	0	0		
296										
297	ESTIMATED ENDING FUND BALANCE SUBFUND GRE			6,983	0	6,983	0	6,983		
298										

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2022

	A	B	C	D	E	F	G	H	I	J
1			Public Library Fund 115							
2			9/20/21 2:04 PM	2021-2022	2021-2022	Approved		Proposed		
3				Adopted	Approved	Amended	Proposed	Amended		
4				Budget	Amendments	Budget	Amendments	Budget		
383										
384										
385			TOTAL REVENUE & TRANSFERS IN	385,324	0	385,324	5,000	390,324		
386										
387			TOTAL EXPENDITURES	367,570	12,400	379,970	8,600	388,570		
388										
389			EFFECT ON FUND BALANCE	17,754				1,754		
390										
391			EST BEGINNING FUND BALANCE 7/1/21	416,641		416,391		416,391		
392			Less Cash on Hand	(250)						
393										
394			Available Fund Balance 7/1/2021	416,391						
395										
396			ESTIMATED ENDING FUND BALANCE	434,145		421,745		418,145		
397										
398										
399										
400										
401										
402										
403										
404										
405										
406										
407										
408										
409										
410			Total Ending FB by adding SF							
411				434,143						

Loudon County Commission

October 4, 2021

Budget Amendments

Fund 122

Loudon County
Drug Control Fund 122
Fiscal Year Ending June 30, 2022

	A	B	C	D	E	F	G	H
1			Drug Control Fund 122					
2								
3	Account		9/20/2021 14:12	2021-2022	2021-2022	Approved	Proposed	Proposed
4	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
78	Total General Expenditures							
79								
80	50000		General Government					
81								
82	54000		Public Safety					
83	54150		Drug Enforcement					
84	140		Salary Supplements (Reimb 101-Garcia Pay)	22,500		22,500		22,500
85	355		Travel			0		0
86	399		Other Contracted Services	23,000		23,000		23,000
87	399-AUCTN		Other Contracted Services - Auction	500		500		500
88	431		Law Enforcement Supplies	3,000		3,000	5,000	8,000
89	499		Other Supplies and Materials	5,000		5,000		5,000
90	499-DARE		Other Supplies and Materials - DARE	8,000		8,000		8,000
91	499-AUCTN		Other Supplies and Materials - Auction			0		0
92	499-CITZN		Other Supplies and Materials - Citizens Academy			0		0
93	510		Trustee's Commission	900		900		900
94	524		In-Service/Staff Development			0		0
95	590		Transfers to Other Funds			0		0
96	599		Other Charges ("Buy Money")	10,000		10,000	36,000	46,000
97	716		Law Enforcement Equipment	5,000		5,000		5,000
98	716 VESTS		Law Enforcement Equip -Bulletproof Vests			0		0
99	718		Motor Vehicles			0		0
100								
101			Total Alcohol and Drug Program	77,900	0	77,900	41,000	118,900
102								
103								
104	Total Expenditures			77,900	0	77,900	41,000	118,900
105								
113								
114								

Loudon County
Drug Control Fund 122
Fiscal Year Ending June 30, 2022

	A	B	C	D	E	F	G	H
1			Drug Control Fund 122					
2								
3	Account		9/20/2021 14:12	2021-2022	2021-2022	Approved	Proposed	Proposed
4	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
115								
116								
117	Un-Audited Est Beg Fund Balance July 1, 2021 per YE			69,900		69,900		69,900
118								
119	Total Revenue			83,500	0	83,500	0	83,500
120								
121	Total Revenue and Transfers In			83,500	0	83,500	0	83,500
122								
123	Total Available Funds			153,400	0	153,400	0	153,400
124								
125	Expenditure Budget			77,900	0	77,900	41,000	118,900
126	Transfers Out			0	0	0	0	0
127								
128	Total Expenditures and Transfer Out			77,900	0	77,900	41,000	118,900
129								
130	Ending Fund Balance			75,500	0	75,500	(41,000)	34,500
131								

Loudon County Commission

October 4, 2021

Budget Amendments

Fund 141

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2022

BUDGET AMENDMENTS						
General Fund 141						
9/12/2021 16:47						
Account Number			2021-2022	2021-2022	Approved	Proposed
			Original Budget	Amendments	Amended Budget	Amendments
						Proposed
						Amended Budget
General Purpose School Revenue						
40000		Local Taxes				
40100		<u>County Property Taxes</u>				
40110		Current Property Tax	9,892,092	0	9,892,092	0
40120		Trustee's Collections Prior Year	100,000	0	100,000	0
40125		Trustee's Collections - Bankruptcy	15,000	0	15,000	0
40130		Clerk and Master's Collections Prior Year	175,000	0	175,000	0
40140		Interest and Penalty	35,000	0	35,000	0
40163	TATE	Payments in Lieu of Taxes	324,645	0	324,645	0
		Total County Property Taxes	10,541,737	0	10,541,737	0
40200		<u>County Local Option Taxes</u>				
40210		Local Option Sales Tax	4,800,000	0	4,800,000	0
40275		Mixed Drink Tax	35,000	0	35,000	0
		Total County Local Option Taxes	4,835,000	0	4,835,000	0
40300		<u>Statutory Local Taxes</u>				
40320		Bank Excise Tax	30,000	0	30,000	0
40350		Interstate Telecommunications Tax	0	0	0	0
		Total Statutory Local Taxes	30,000	0	30,000	0
Total Local Taxes			15,406,737	0	15,406,737	0
41000		Licenses and Permits				
41100		<u>Licenses</u>				
41110		Marriage Licenses	1,200	0	1,200	0
		Total Licenses	1,200	0	1,200	0
Total Licenses and Permits			1,200	0	1,200	0

Loudon County Commission
EXHIBIT 100421-Q

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2022

BUDGET AMENDMENTS						
General Fund 141						
9/12/2021 16:47						
Account Number		2021-2022 Original Budget	2021-2022 Amendments	Approved Amended Budget	Proposed Amendments	Proposed Amended Budget
43000	Charges for Current Services					
43500	<u>Education Charges</u>					
43542	Contract for Instructional Services w/ Other LEA's	0	0	0	0	0
43570	Receipts from Individual Schools	15,000	0	15,000	0	15,000
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	75,000	0	75,000	0	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	0	2,000	0	2,000
44170	Miscellaneous Refunds	0	0	0	0	0
44170 TNRMT	Miscellaneous Refunds - TN Risk Management	0	0	0	0	0
	Total Recurring Items	139,400	0	139,400	0	139,400
44500	<u>Nonrecurring Items</u>					
44530 GOVDL	Sale of Equipment	0	0	0	0	0
44570	Contributions and Gifts	0	0	0	0	0
	Total Nonrecurring Items	0	0	0	0	0
	Total Other Local Revenues	139,400	0	139,400	0	139,400

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2022

BUDGET AMENDMENTS						
General Fund 141						
9/12/2021 16:47						
Account Number		2021-2022 Original Budget	2021-2022 Amendments	Approved Amended Budget	Proposed Amendments	Proposed Amended Budget
46000	State of Tennessee					
46500	State Education Funds					
46511	Basic Education Program	22,205,000	0	22,205,000	0	22,205,000
46515	Early Childhood Education	738,754	0	738,754	0	738,754
46590	Other State Education Funds	58,467	0	58,467	0	58,467
46590 ACE	Other State Education Funds	0	0	0	74,000	74,000
46590 FRC	Family Resource Center	0	0	0	0	0
46590 LEAP	LEAPS Grant	178,002	0	178,002	524	178,526
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	23,459,034	0	23,459,034	74,524	23,533,558
46800	Other State Revenues					
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		24,609,034	0	24,609,034	74,524	24,683,558
46980	Other State Grants	0	0	0	0	0
46981	Safe Schools	0	0	0	83,610	83,610
46990	Other State Revenue	0	0	0	0	0
	Total	0	0	0	83,610	83,610

LCBOE:
ACE Grant. Moved to
Health Services budget.

LCBOE:
Safe Schools Grant.

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2022

BUDGET AMENDMENTS						
General Fund 141						
9/12/2021 16:47						
Account Number		2021-2022 Original Budget	2021-2022 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	0	0	0	0
47147	Safe and Drug-Free Schools State Grant	249,284	0	249,284	(51,900)	197,384
47147 EES	Safe and Drug-Free Schools State Grant	95,271	0	95,271	(18,618)	76,653
47590 VR	Other Federal Through State VR Grant	210,632	0	210,632	0	210,632
	Total Federal Through State	555,187	0	555,187	(70,518)	484,669
47600	<u>Direct Federal Revenue</u>					
47640	ROTC Reimbursement	71,000	0	71,000	0	71,000
	Total Direct Federal Revenue	71,000	0	71,000	0	71,000
	Total Federal Government	626,187	0	626,187	(70,518)	555,669
48600	Citizens Groups					
48610	Donations	0	3,385	3,385	2,000	5,385
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	0	0	0	0
48610-CL	Donations - CL	0	0	0	3,600	3,600
48610-FAM	Donations - FAM	0	2,500	2,500	6,000	8,500
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	0	0	0	0
48610-WSF	Donations - WSF	0	0	0	0	0
	Total Citizens Groups	0	5,885	5,885	11,600	17,485
48990	Other					
48990	Other	0	0	0	0	0
49700	Insurance Recovery	0	0	0	21,837	21,837
49800	Transfer In	0	0	0	0	0
	Total Other Source	0	0	0	0	0
Total Revenues		40,797,558	5,885	40,803,443	121,053	40,924,496
	Total Other Source	0	0	0	0	0
Total General Purpose School		40,797,558	5,885	40,803,443	121,053	40,924,496

LCBOE:
Classroom Supplies
donation.

LCBOE:
FRC donation.

LCBOE:
SES intercom system
insurance check. Added
to software.

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2022

BUDGET AMENDMENTS						
General Fund 141						
9/12/2021 16:47						
Account Number		2021-2022	2021-2022	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
General Purpose School Expenditures						
70000	Education					
71000	Instruction					
71100	<u>Regular Instruction Program</u>					
116	Teachers	14,688,469	294,000	14,982,469	0	14,982,469
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	1,207,684	24,200	1,231,884	0	1,231,884
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	997,423	19,700	1,017,123	0	1,017,123
204	State Retirement	1,588,119	31,900	1,620,019	0	1,620,019
205-RET VIS	Employee and Dependent Insurance	2,803	0	2,803	0	2,803
206	Life Insurance	57,632	0	57,632	0	57,632
206-RET LIF	Life Insurance	14,700	0	14,700	0	14,700
207	Medical Insurance	2,622,913	0	2,622,913	0	2,622,913
207-RET MED	Medical Insurance	52,828	0	52,828	0	52,828
208	Dental Insurance	132,143	0	132,143	0	132,143
208-RET DEN	Dental Insurance	36,800	0	36,800	0	36,800
210	Unemployment Compensation	25,000	0	25,000	0	25,000
212	Employer Medicare	232,448	4,600	237,048	0	237,048
355	Travel	5,000	0	5,000	0	5,000
399	Other Contracted Services	98,600	10,061	108,661	0	108,661

LCBOE:
Classroom Supplies
donation

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2022

BUDGET AMENDMENTS							
General Fund 141							
9/12/2021 16:47							
Account Number		2021-2022	2021-2022	Approved	Proposed	Proposed	
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget	
429	Instructional Supplies	118,000	0	118,000	2,000	120,000	
429 EES	Instructional Supplies - Eaton Elementary School	48,197	0	48,197	0	48,197	
429 FLM	Instructional Supplies - Fort Loudoun Middle School	19,786	278	20,064	0	20,064	
429 GBS	Instructional Supplies - Greenback School	33,196	(1,300)	31,896	0	31,896	
429 HPS	Instructional Supplies - Highland Park Elementary	25,832	(1,685)	24,147	0	24,147	
429 LES	Instructional Supplies - Loudon Elementary School	35,623	0	35,623	0	35,623	
429 LHS	Instructional Supplies - Loudon High School	46,040	0	46,040	0	46,040	
429 NMS	Instructional Supplies - North Middle School	42,256	0	42,256	4,000	46,256	
429 PES	Instructional Supplies - Philadelphia Elementary School	26,782	0	26,782	0	26,782	
429 SES	Instructional Supplies - Steekee Elementary School	13,975	0	13,975	0	13,975	LCBOE: Increased software.
449	Textbooks	225,000	0	225,000	0	225,000	
471	Software	50,000	0	50,000	10,000	60,000	
524	In-Service Staff Development	2,000	0	2,000	0	2,000	
599	Other Charges	0	0	0	0	0	
790	Other Equipment	250,000	0	250,000	0	250,000	
790 EES	Other Equipment - Eaton Elementary School	12,780	(5,227)	7,553	0	7,553	
790 FLM	Other Equipment - Fort Loudoun Middle School	13,272	0	13,272	0	13,272	
790 GBS	Other Equipment - Greenback School	9,037	0	9,037	0	9,037	
790 HPS	Other Equipment - Highland Park Elementary School	7,776	0	7,776	0	7,776	
790 LES	Other Equipment - Loudon Elementary School	9,369	4,726	14,095	0	14,095	LCBOE: Moving to NMS Instructional supplies.
790 LHS	Other Equipment - Loudon High School	13,526	1,476	15,002	0	15,002	
790 NMS	Other Equipment - North Middle School	30,865	(500)	30,365	(4,000)	26,365	
790 PES	Other Equipment - Philadelphia Elementary School	11,619	6,062	17,681	0	17,681	
790 SES	Other Equipment - Steekee Elementary School	601	0	601	0	601	
Total Regular Instruction Program		23,039,608	388,291	23,427,899	12,000	23,439,899	

**Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2022**

BUDGET AMENDMENTS							
General Fund 141							
9/12/2021 16:47							
Account Number			2021-2022	2021-2022	Approved	Proposed	Proposed
			Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
71200							
		<u>Special Education Program</u>					
116		Teachers	1,460,489	0	1,460,489	0	1,460,489
116 VR		Teachers	93,942	0	93,942	0	93,942
117		Career Ladder Program	4,000	0	4,000	0	4,000
128		Homebound Teachers	23,000	0	23,000	0	23,000
163		Educational Assistants	381,076	7,272	388,348	0	388,348
163 VR		Educational Assistants	57,029	0	57,029	0	57,029
171		Speech Pathologist	265,957	24,669	290,626	0	290,626
189		Other Salaries & Wages	40,000	0	40,000	0	40,000
195		Certified Substitute Teachers	5,000	0	5,000	0	5,000
198		Non-Certified Substitute Teachers	27,000	0	27,000	0	27,000
201		Social Security	135,683	1,981	137,664	0	137,664
201 VR		Social Security	9,360	0	9,360	0	9,360
204		State Retirement	215,076	3,025	218,101	0	218,101
204 VR		State Retirement	15,948	0	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	798	0	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	29,856	0	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	1,500	0	1,500	0	1,500
212		Employer Medicare	31,740	358	32,098	0	32,098
212 VR		Employer Medicare	2,199	0	2,199	0	2,199
429		Instructional Supplies	41,752	0	41,752	0	41,752
499		Other Supplies & Materials	40,000	0	40,000	0	40,000
725		Special Education Equipment	103,500	0	103,500	0	103,500
		Total Special Instruction Program	3,378,035	37,305	3,415,340	0	3,415,340

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2022

BUDGET AMENDMENTS						
General Fund 141						
9/12/2021 16:47						
Account Number		2021-2022 Original Budget	2021-2022 Amendments	Approved Amended Budget	Proposed Amendments	Proposed Amended Budget
71300	<u>Vocational Education Program</u>					
116	Teachers	776,072	3,928	780,000	0	780,000
117	Career Ladder Program	6,000	0	6,000	0	6,000
163	Educational Assistants	21,258	425	21,683	0	21,683
195	Certified Substitute Teachers	5,700	0	5,700	0	5,700
198	Non-Certified Substitute Teachers	10,000	0	10,000	0	10,000
201	Social Security	50,534	270	50,804	0	50,804
204	State Retirement	81,338	432	81,770	0	81,770
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	0	146,360
208	Dental Insurance	5,400	0	5,400	0	5,400
208-RET DEN	Dental Insurance	810	0	810	0	810
212	Employer Medicare	11,819	63	11,882	0	11,882
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	0	59,000	0	59,000
	Total Vocational Education Program	1,262,464	5,118	1,267,582	0	1,267,582
Total Instruction		27,680,107	430,714	28,110,821	12,000	28,122,821

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2022

BUDGET AMENDMENTS						
General Fund 141						
9/12/2021 16:47						
Account Number		2021-2022	2021-2022	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
72000	Support Services					
72110	Attendance					
105	Supervisor / Director	49,828	997	50,825	0	50,825
201	Social Security	3,090	62	3,152	0	3,152
204	State Retirement	3,344	67	3,411	0	3,411
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	723	15	738	0	738
355	Travel	50	0	50	0	50
524	In-Service/Staff Development	2,000	0	2,000	0	2,000
	Total Attendance	59,195	1,141	60,336	0	60,336
72120	Health Services					
105 CSH	Supervisor/Director	45,838	0	45,838	1,674	47,512
131	Medical Personnel	294,103	25,897	320,000	0	320,000
189 CSH	Other Salaries & Wages	49,114	0	49,114	6,258	55,372
198 CSH	Non-Certified Substitute Teachers	2,000	0	2,000	(2,000)	0
201	Social Security	18,235	1,606	19,841	0	19,841
201 CSH	Social Security	6,011	0	6,011	368	6,379
204	State Retirement	19,735	2,668	22,403	0	22,403
204 CSH	State Retirement	6,037	0	6,037	1,445	7,482
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	160	0	160	0	160
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	0	7,524	2,915	10,439
208	Dental Insurance	2,400	0	2,400	0	2,400
208 CSH	Dental Insurance	375	0	375	0	375
208-RET DEN	Dental Insurance	432	0	432	0	432
212	Employer Medicare	4,265	376	4,641	0	4,641
212 CSH	Employer Medicare	1,377	0	1,377	115	1,492
355	Travel	400	0	400	0	400
355 CSH	Travel	2,000	0	2,000	500	2,500
399	Other Contracted Services	9,100	0	9,100	0	9,100
399 CSH	Other Contracted Services	0	0	0	500	500
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 ACE	Other Supplies & Materials	0	0	0	74,000	74,000
499 CSH	Other Supplies & Materials	23,094	0	23,094	(7,305)	15,789
524	In-Service/Staff Development	600	0	600	0	600
524 CSH	In-Service/Staff Development	1,470	0	1,470	2,530	4,000
735 CSH	Health Equipment	15,000	0	15,000	(7,000)	8,000
	Total Health Services	586,412	30,547	616,959	74,000	690,959

LCBOE:
CSH amendments

LCBOE:
ACE Grant expenditures

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2022

BUDGET AMENDMENTS							
General Fund 141							
9/12/2021 16:47							
Account Number			2021-2022	2021-2022	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	703,546	14,070	717,616	0	717,616
162		Clerical Personnel	154,814	3,096	157,910	0	157,910
201		Social Security	53,280	1,064	54,344	0	54,344
204		State Retirement	82,745	1,656	84,401	0	84,401
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	0	158,310
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	12,461	248	12,709	0	12,709
309 SAFE		Contracts with Government Agencies	0	0	0	5,000	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	0	0	10,460	10,460
524		In Service/Staff Development	4,500	0	4,500	0	4,500
790 SAFE		Other Equipment	0	0	0	68,150	68,150
		Total Other Student Support	1,201,341	20,134	1,221,475	83,610	1,305,085

LCBOE:
SAFE Schools Grant.

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2022

BUDGET AMENDMENTS						
General Fund 141						
9/12/2021 16:47						
Account Number		2021-2022	2021-2022	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
72210	<u>Regular Instruction Program</u>					
105	Supervisor/Director	278,119	5,562	283,681	0	283,681
117	Career Ladder Program	5,000	0	5,000	0	5,000
129	Librarians	512,631	(5,000)	507,631	0	507,631
161	Secretary (s)	293,930	5,878	299,808	0	299,808
201	Social Security	67,561	709	68,270	0	68,270
204	State Retirement	101,447	967	102,414	0	102,414
205-RET VIS	Employee and Dependent Insurance	465	0	465	0	465
206	Life Insurance	3,448	0	3,448	0	3,448
206-RET LIF	Life Insurance	1,790	0	1,790	0	1,790
207	Medical Insurance	190,150	0	190,150	0	190,150
207-RET MED	Medical Insurance	5,000	0	5,000	0	5,000
208	Dental Insurance	7,725	0	7,725	0	7,725
208-REF DEN	Dental Insurance	3,610	0	3,610	0	3,610
212	Employer Medicare	15,801	165	15,966	0	15,966
355	Travel	17,000	0	17,000	0	17,000
432 EES	Library Books/Media - Eaton Elementary School	8,768	0	8,768	0	8,768
432 FLM	Library Books/Media - Fort Loudoun Middle School	4,697	0	4,697	0	4,697
432 GBS	Library Books/Media - Greenback School	13,385	0	13,385	0	13,385
432 HPS	Library Books/Media - Highland Park Elementary School	3,659	0	3,659	0	3,659
432 LES	Library Books/Media - Loudon Elementary School	5,606	0	5,606	0	5,606
432 LHS	Library Books/Media - Loudon High School	9,536	0	9,536	0	9,536
432 NMS	Library Books/Media - North Middle School	6,696	(2,207)	4,489	0	4,489
432 PES	Library Books/Media - Philadelphia Elementary School	4,137	(3,000)	1,137	0	1,137
432 SES	Library Books/Media - Steekee Elementary School	3,500	(865)	2,635	0	2,635
524	In-Service/Staff Development	12,000	0	12,000	0	12,000
524 EES	In-Service/Staff Development - Eaton Elementary School	5,500	0	5,500	0	5,500
524 FLM	In-Service/Staff Development - Fort Loudoun Middle School	5,300	0	5,300	0	5,300
524 GBS	In-Service/Staff Development - Greenback School	13,300	2,742	16,042	0	16,042
524 HPS	In-Service/Staff Development - Highland Park Elementary School	4,900	0	4,900	0	4,900
524 LES	In-Service/Staff Development - Loudon Elementary School	5,000	0	5,000	0	5,000
524 LHS	In-Service/Staff Development - Loudon High School	5,255	0	5,255	0	5,255
524 NMS	In-Service/Staff Development - North Middle School	6,750	(500)	6,250	0	6,250
524 PES	In-Service/Staff Development - Philadelphia Elementary School	6,400	0	6,400	0	6,400
524 SES	In-Service/Staff Development - Steekee Elementary School	4,000	0	4,000	0	4,000
	Total Regular Instruction Program	1,632,066	4,451	1,636,517	0	1,636,517

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2022

BUDGET AMENDMENTS						
General Fund 141						
9/12/2021 16:47						
Account Number		2021-2022	2021-2022	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
72220	<u>Special Education Program</u>					
105	Supervisor/Director	27,103	0	27,103	0	27,103
117	Career Ladder Program	1,000	0	1,000	0	1,000
124	Psychological Personnel	296,085	0	296,085	0	296,085
171	Speech Pathologist	0	0	0	0	0
201	Social Security	20,258	0	20,258	0	20,258
204	State Retirement	33,556	0	33,556	0	33,556
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 Medical	4,738	0	4,738	0	4,738
355	Travel	21,650	0	21,650	0	21,650
399	Other Contracted Services	181,250	0	181,250	0	181,250
524	In-Service/Staff Development	0	0	0	0	0
	Total Special Education Program	653,686	0	653,686	0	653,686

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2022

BUDGET AMENDMENTS						
General Fund 141						
9/12/2021 16:47						
Account Number		2021-2022	2021-2022	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
72230	<u>Vocational Education Program</u>					
105	Supervisor/Director	79,160	1,583	80,743	0	80,743
162	Clerical Personnel	41,596	(4,000)	37,596	0	37,596
201	Social Security	7,487	98	7,585	0	7,585
204	State Retirement	10,922	160	11,082	0	11,082
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	1,752	22	1,774	0	1,774
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	165,394	(2,137)	163,257	0	163,257

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2022

BUDGET AMENDMENTS							
General Fund 141							
9/12/2021 16:47							
Account Number			2021-2022	2021-2022	Approved	Proposed	Proposed
			Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
72250		<u>Education Technology</u>					
105		Supervisor/Director	50,385	1,000	51,385	0	51,385
117		Career Ladder Program	1,000	0	1,000	0	1,000
120		Computer Programmer	261,797	1,373	263,170	0	263,170
201		Social Security	19,417	147	19,564	0	19,564
204		State Retirement	22,844	195	23,039	0	23,039
206		Life Insurance	961	0	961	0	961
207		Medical Insurance	53,143	0	53,143	0	53,143
208		Dental Insurance	2,250	0	2,250	0	2,250
212		Employer Medicare	4,541	34	4,575	0	4,575
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	0	120,000	11,837	131,837
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	3,385	168,854	0	168,854
		Total Central & Other Transportation	843,637	6,134	849,771	11,837	861,608

LCBOE:
Increased software.

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2022

BUDGET AMENDMENTS						
General Fund 141						
9/12/2021 16:47						
Account Number		2021-2022	2021-2022	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
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	1,600	0	1,600	0	1,600
208	Dental Insurance	2,650	0	2,650	0	2,650
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	(16,412)	12,737	0	12,737
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	(38,539)	164,957	0	164,957
524	In Service/Staff Development	25,000	0	25,000	0	25,000
599	Other Charges	0	0	0	0	0
	Total Board of Education	675,579	(54,951)	620,628	0	620,628

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2022

BUDGET AMENDMENTS						
General Fund 141						
9/12/2021 16:47						
Account Number		2021-2022	2021-2022	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
72320	<u>Office of the Superintendent</u>					
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)	46,137	923	47,060	0	47,060
189	Other Salaries & Wages	7,200	0	7,200	0	7,200
201	Social Security	17,765	58	17,823	0	17,823
204	State Retirement	18,329	62	18,391	0	18,391
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	4,117	14	4,131	0	4,131
302	Advertising	1,000	0	1,000	0	1,000
307	Communication	50,000	2,000	52,000	0	52,000
320	Dues & Memberships	15,000	0	15,000	0	15,000
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	0	40,000
435	Office Supplies	8,000	0	8,000	0	8,000
524	In Service/Staff Development	6,300	0	6,300	0	6,300
599	Other Charges	3,500	0	3,500	0	3,500
	Total Office of the Superintendent	508,419	3,057	511,476	0	511,476

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2022

BUDGET AMENDMENTS						
General Fund 141						
9/12/2021 16:47						
Account Number			2021-2022	2021-2022	Approved	Proposed
			Original Budget	Amendments	Amended Budget	Amendments
						Proposed
						Amended Budget
72410						
		<i>Office of the Principal</i>				
104		Principals	830,654	19,481	850,135	0
117		Career Ladder Program	6,000	0	6,000	0
201		Social Security	51,873	1,208	53,081	0
204		State Retirement	85,925	2,007	87,932	0
205-RET	VIS	Employee and Dependent Insurance	182	0	182	0
206		Life Insurance	1,450	0	1,450	0
206-RET	LIF	Life Insurance	2,000	0	2,000	0
207		Medical Insurance	116,550	0	116,550	0
207-RET	MED	Medical Insurance	4,350	0	4,350	0
208		Dental Insurance	4,630	0	4,630	0
208-RET	DEN	Dental Insurance	3,400	0	3,400	0
212		Employer Medicare	12,132	283	12,415	0
307		Communication	90,000	0	90,000	0
348		Postage	5,000	0	5,000	0
355		Travel	10,000	0	10,000	0
524		In Service/Staff Development	3,000	0	3,000	0
		Total Office of the Principal	1,227,146	22,979	1,250,125	0
72510						
		<i>Fiscal Services</i>				
119		Accountants/Bookkeepers	68,110	1,363	69,473	0
201		Social Security	4,223	85	4,308	0
204		State Retirement	4,571	92	4,663	0
206		Life Insurance	165	0	165	0
206-RET	LIF	Life Insurance	86	0	86	0
207		Medical Insurance	7,180	0	7,180	0
208		Dental Insurance	375	0	375	0
212		Employer Medicare	989	20	1,009	0
355		Travel	200	0	200	0
524		In Service/Staff Development	1,800	0	1,800	0
		Total Fiscal Services	87,699	1,560	89,259	0

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2022

BUDGET AMENDMENTS							
General Fund 141							
9/12/2021 16:47							
Account Number			2021-2022	2021-2022	Approved	Proposed	Proposed
			Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
72610		<i>Operation of Plant</i>					
166		Custodial Personnel	140,617	40,905	181,522	0	181,522
201		Social Security	8,718	2,536	11,254	0	11,254
204		State Retirement	9,435	2,745	12,180	0	12,180
205-RET VIS		Employee and Dependent Insurance	275	0	275	0	275
206		Life Insurance	800	160	960	0	960
206-RET LIF		Life Insurance	840	0	840	0	840
207		Medical Insurance	49,783	7,768	57,551	0	57,551
208		Dental Insurance	1,880	375	2,255	0	2,255
208-RET DEN		Dental Insurance	2,102	0	2,102	0	2,102
212		Employer Medicare	2,039	593	2,632	0	2,632
399		Other Contracted Services	1,295,000	20,000	1,315,000	0	1,315,000
399 FLM		Other Contracted Services- Fort Loudoun Middle S	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 Elementa	2,500	0	2,500	0	2,500
415		Electricity	1,113,118	0	1,113,118	0	1,113,118
425		Gasoline	1,000	0	1,000	0	1,000
434		Natural Gas	100,463	0	100,463	0	100,463
454		Water and Sewer	154,183	0	154,183	0	154,183
502		Building and Contents Insurance	348,064	44,196	392,260	0	392,260
		Total Operation of Plant	3,258,317	119,278	3,377,595	0	3,377,595

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2022

BUDGET AMENDMENTS						
General Fund 141						
9/12/2021 16:47						
Account Number		2021-2022	2021-2022	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
72620	<u>Maintenance of Plant</u>					
335	Maintenance and Repair Services-Building	275,000	0	275,000	0	275,000
335 PES	Maintenance and Repair Services-Building	0	0	0	0	0
	Total Maintenance of Plant	275,000	0	275,000	0	275,000
72710	<u>Transportation</u>					
105	Supervisor/Director	56,901	1,139	58,040	0	58,040
189	Other Salaries & Wages	0	420	420	0	420
201	Social Security	3,529	71	3,600	0	3,600
204	State Retirement	3,819	118	3,937	0	3,937
206	Life Insurance	160	0	160	0	160
207	Medical Insurance	10,100	0	10,100	0	10,100
208	Dental Insurance	375	0	375	0	375
212	Employer Medicare	826	118	944	0	944
313	Contracts with Parents	9,070	0	9,070	(5,000)	4,070
315	Contracts with Vehicle Owners	1,830,000	0	1,830,000	5,000	1,835,000
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	2,797	5,997	0	5,997
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	(3,251)	749	0	749
	Total Transportation	1,946,158	1,412	1,947,570	0	1,947,570
72901	Education COVID-19					
72901	<u>Support Services</u>					
116	Teachers	203,600	0	203,600	0	203,600
201	Social Security	12,590	0	12,590	0	12,590
204	State Retirement	20,860	0	20,860	0	20,860
212	Employer Medicare	2,950	0	2,950	0	2,950
399	Other Contracted Services	60,000	0	60,000	0	60,000
790	Other Equipment	0	0	0	0	0
	Total COVID-19	300,000	0	300,000	0	300,000
	Total Support Services	13,420,049	153,605	13,573,654	169,447	13,743,101
Total Education		41,100,156	584,319	41,684,475	181,447	41,865,922

LCBOE:
Moving to Vehicle
Owners.

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2022

		BUDGET AMENDMENTS					
		General Fund 141					
		9/12/2021 16:47					
Account Number		2021-2022	2021-2022	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	0	11,444	229	11,673	LCBOE: Updated afterschool grants.
105	LEAP Supervisor/Director - LEAP Grant	18,500	0	18,500	297	18,797	
116	CCLC Teachers - CCLC	160,000	0	160,000	(30,000)	130,000	
116	CCLC-EES Teachers - CCLC	60,000	0	60,000	(10,000)	50,000	
116	LEAP Teachers - LEAP	100,000	0	100,000	17,000	117,000	
162	Clerical Personnel	0	0	0	0	0	
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	2,000	10,000	
163	LEAP Educational Assistants - LEAPS Grant	10,000	0	10,000	5,000	15,000	
189	FRC Other Salaries & Wages - FRC	25,893	0	25,893	0	25,893	
201	Social Security	0	0	0	0	0	
201	CCLC Social Security CCLC Grant	11,870	0	11,870	(1,846)	10,024	
201	CCLC-EES Social Security CCLC Grant	4,216	0	4,216	(496)	3,720	
201	FRC Social Security - FRC Grant	1,605	0	1,605	0	1,605	
201	LEAP Social Security - LEAPS Grant	7,967	0	7,967	1,382	9,349	
204	State Retirement	0	0	0	0	0	
204	CCLC State Retirement - CCLC Grant	18,078	0	18,078	(3,346)	14,732	
204	CCLC-EES State Retirement - CCLC Grant	6,813	0	6,813	(992)	5,821	
204	FRC State Retirement - FRC Grant	1,738	0	1,738	0	1,738	
204	LEAP State Retirement - LEAPS Grant	11,131	0	11,131	1,927	13,058	
206	Life Insurance	188	0	188	0	188	
206-RET	LIF Life Insurance	216	0	216	0	216	
206	LEAP Life Insurance - LEAPS Grant	0	0	0	0	0	
207	Medical Insurance	7,524	0	7,524	0	7,524	
207	LEAP Medical Insurance - LEAPS Grant	0	0	0	0	0	
208	Dental Insurance	375	0	375	0	375	
208-RET	DEN Dental Insurance	1,011	0	1,011	0	1,011	
208	LEAP Dental Insurance - LEAPS Grant	0	0	0	0	0	
212	Employer Medicare	0	0	0	0	0	
212	CCLC Employer Medicare - CCLC Grant	2,776	0	2,776	(432)	2,344	
212	CCLC-EES Employer Medicare - CCLC Grant	986	0	986	(116)	870	
212	FRC Employer Medicare FRC	375	0	375	0	375	
212	LEAP Employer Medicare - LEAPS Grant	1,863	0	1,863	324	2,187	
355	Travel	1,500	0	1,500	0	1,500	
355	CCLC Travel - CCLC	500	0	500	(300)	200	
355	CCLC-EES Travel - CCLC	200	0	200	(100)	100	
355	LEAP Travel - LEAPS Grant	100	0	100	0	100	

**Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2022**

BUDGET AMENDMENTS							
General Fund 141							
9/12/2021 16:47							
Account Number			2021-2022	2021-2022	Approved	Proposed	Proposed
			Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
399		Other Contracted Services	0	0	0	0	0
399	CCLC	Other Contracted Services - CCLC	500	0	500	(500)	0
399	CCLC-EES	Other Contracted Services - CCLC	1,000	0	1,000	(1,000)	0
399	LEAP	Other Contracted Services - LEAP	0	0	0	0	0
422		Food Supplies	5,300	0	5,300	0	5,300
422	CCLC	Food Supplies - CCLC	5,000	0	5,000	(5,000)	0
422	CCLC-EES	Food Supplies - CCLC	2,000	0	2,000	(2,000)	0
422	LEAP	Food Supplies - LEAP	8,000	0	8,000	(8,000)	0
422	WSF	Food Supplies	0	8,000	8,000	0	8,000
429	CCLC	Instructional Supplies - CCLC	2,501	0	2,501	(2,501)	0
429	CCLC-EES	Instructional Supplies - CCLC	2,305	0	2,305	(2,305)	0
429	LEAP	Instructional Supplies - LEAP	4,941	0	4,941	(4,941)	0
499		Other Supplies and Materials	4,000	0	4,000	0	4,000
499	CCLC	Other Supplies & Materials - CCLC	10,883	0	10,883	(2,972)	7,911
499	CCLC-EES	Other Supplies & Materials - CCLC	8,751	0	8,751	(2,609)	6,142
499	CHR	Other Supplies & Materials - CHR	0	3,900	3,900	0	3,900
499	CL	Other Supplies & Materials - CL	0	2,100	2,100	3,600	5,700
499	FAM	Other Supplies & Materials - FAM	0	4,900	4,900	6,000	10,900
499	FUEL	Other Supplies & Materials - FUEL	0	0	0	0	0
499	LEAP	Other Supplies & Materials - LEAPS Grant	15,000	0	15,000	(11,965)	3,035
499	SUP	Other Supplies & Materials - SUP	0	250	250	0	250
524		In Service/Staff Development	500	0	500	0	500
524	CCLC	In Service/Staff Development - CCLC	3,732	0	3,732	(3,232)	500
524	CCLC-EES	In Service/Staff Development - CCLC	1,000	0	1,000	(1,000)	0
524	FRC	In Service/Staff Development - CCLC	600	0	600	0	600
524	LEAP	In Service/Staff Development - LEAP	500	0	500	(500)	0
599	FAM	Other Charges	0	0	0	0	0
790		Other Equipment	2,000	0	2,000	0	2,000
790	CCLC	Other Equipment - CCLC	2,000	0	2,000	(2,000)	0
Total Community Services			575,382	19,150	594,532	-60,394	534,138

LCBOE:
FRC donation

Loudon County Board of Education
General Purpose School Fund 141
Fiscal Year Ending June 30, 2022

BUDGET AMENDMENTS						
General Fund 141						
9/12/2021 16:47						
Account Number		2021-2022	2021-2022	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
73400	<u>Early Childhood Education</u>					
116	Teachers	387,978	13,255	401,233	0	401,233
163	Educational Assistants	158,471	3,170	161,641	0	161,641
195	Certified Substitute Teachers	2,770	0	2,770	0	2,770
198	Non-Certified Substitute Teachers	7,000	0	7,000	0	7,000
201	Social Security	34,486	1,018	35,504	0	35,504
204	State Retirement	50,479	1,578	52,057	0	52,057
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	8,065	239	8,304	0	8,304
311 HHA	Contracts with Other School Systems	82,084	0	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	838,920	19,260	858,180	0	858,180
76000	<u>Capital Outlay</u>					
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, 2022

BUDGET AMENDMENTS						
General Fund 141						
9/12/2021 16:47						
Account Number		2021-2022	2021-2022	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	42,514,458	622,729	43,137,187	121,053	43,258,240
	Total Other Uses	0	0	0	0	0
Total General Purpose School		42,514,458	622,729	43,137,187	121,053	43,258,240
Beginning Fund Balance (Unaudited)		3,025,171	0	3,025,171	0	3,025,171
Total Revenue		40,797,558	5,885	40,803,443	121,053	40,924,496
Total Available Funds		43,822,729	5,885	43,828,614	121,053	43,949,667
Total Expenditures		42,514,458	622,729	43,137,187	121,053	43,258,240
Estimated Ending Fund Balance		1,308,271	(616,844)	691,427	0	691,427
* \$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

October 4, 2021

Budget Amendments

Fund 142

Loudon County Board of Education
School Federal Projects Fund 142
Fiscal Year Ending June 30, 2022

Loudon County Commission
EXHIBIT 100421-R

	A	B	C	D	E	F	G	H	I
1			Federal Fund 142						
2			9/20/2021 14:15	2021-2022	2021-2022	Approved	Proposed	Proposed	
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
355									
356	Sub Fund		809 - Carl Perkins Revenue						
357									
358	47100		Federal Through State						
359	47131		Vocational Educ - Basic Grants to States	73,903.26	0.00	73,903.26	0.00	73,903.26	
360									
361	47131-RES		Vocational Educ - Reserve Grant	0.00	0.00	0.00	0.00	0.00	
362									
363			Total Revenue	73,903.26	0.00	73,903.26	0.00	73,903.26	
364									
365									
366	Sub Fund		809 - Carl Perkins Expenditures						
367									
368									
369	71300		Vocational Education Program						
370	162		Clerical Personnel	6,062.14	0.00	6,062.14	0.00	6,062.14	
371	201		Social Security	375.85	0.00	375.85	0.00	375.85	
372	204		State Retirement	624.40	0.00	624.40	0.00	624.40	
373	212		Employer Medicare	87.91	0.00	87.91	0.00	87.91	
374	355		Travel	0.00	0.00	0.00	0.00	0.00	
375	499		Other Supplies and Materials	10,000.00	0.00	10,000.00	(3,000.00)	7,000.00	
376	730		Vocational Instruction Equipment	42,519.78	0.00	42,519.78	(2,055.82)	40,463.96	
377	730-RES		Vocational Instruction Equipment	0.00	0.00	0.00	0.00	0.00	
378				59,670.08	0.00	59,670.08	(5,055.82)	54,614.26	
379									
380	72130		Other Student Support						
381	355		Travel	5,000.00	0.00	5,000.00	0.00	5,000.00	
382	399		Other Contracted Services	1,500.00	0.00	1,500.00	0.00	1,500.00	
383	524		In-Service/Staff Development	3,558.80	0.00	3,558.80	5,055.82	8,614.62	
384	599		Other Charges	0.00	0.00	0.00	0.00	0.00	
385				10,058.80	0.00	10,058.80	5,055.82	15,114.62	
386									
387									
388	72230		Vocational Education Program						
389	162		Clerical Personnel	1,250.00	0.00	1,250.00	0.00	1,250.00	
390	201		Social Security	77.50	0.00	77.50	0.00	77.50	
391	204		State Retirement	128.75	0.00	128.75	0.00	128.75	
392	212		Employer Medicare	18.13	0.00	18.13	0.00	18.13	
393	355		Travel	800.00	0.00	800.00	0.00	800.00	
394	524		In-Service/Staff Development	1,900.00	0.00	1,900.00	0.00	1,900.00	
395				4,174.38	0.00	4,174.38	0.00	4,174.38	
396									
397			Total Expenditures Carl Perkins	73,903.26	0.00	73,903.26	0.00	73,903.26	
398									
399									
400			Revenues	73,903.26	0.00	73,903.26	0.00	73,903.26	
401									
402			Expenditures	73,903.26	0.00	73,903.26	0.00	73,903.26	
403									
404			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	
405									
406									

LCBOE:
CTE amendment to
increase Professional
Development.

Loudon County Board of Education
School Federal Projects Fund 142
Fiscal Year Ending June 30, 2022

	A	B	C	D	E	F	G	H	I
1			Federal Fund 142						
2			9/20/2021 14:15	2021-2022	2021-2022	Approved	Proposed	Proposed	
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
473									
474	Sub Fund		908 - ARP IDEA Revenue						
475									
476									
477	47402		ARP Revenue	0.00	0.00	0.00	269,926.29	269,926.29	LCBOE: American Rescue Plan Act funds added.
478									
479			Total Revenue	0.00	0.00	0.00	269,926.29	269,926.29	
480									
481									
482	Sub Fund		908 - ARP IDEA Expenditures						
483									
484									
485	71200		Special Education Program						
486		116	Teachers	0.00	0.00	0.00	49,000.00	49,000.00	
487		201	Social Security	0.00	0.00	0.00	3,100.00	3,100.00	
488		204	State Retirement	0.00	0.00	0.00	5,150.00	5,150.00	
489		206	Life Insurance	0.00	0.00	0.00	160.00	160.00	
490		207	Medical Insurance	0.00	0.00	0.00	13,370.00	13,370.00	
491		208	Dental Insurance	0.00	0.00	0.00	372.00	372.00	
492		212	Employer Medicare	0.00	0.00	0.00	725.00	725.00	
493		471	Software	0.00	0.00	0.00	56,000.00	56,000.00	
494				0.00	0.00	0.00	127,877.00	127,877.00	
495									
496	72130		Other Student Support						
497		130	Social Workers	0.00	0.00	0.00	67,500.00	67,500.00	
498		201	Social Security	0.00	0.00	0.00	4,300.00	4,300.00	
499		204	State Retirement	0.00	0.00	0.00	7,000.00	7,000.00	
500		206	Life Insurance	0.00	0.00	0.00	240.00	240.00	
501		207	Medical Insurance	0.00	0.00	0.00	10,890.00	10,890.00	
502		208	Dental Insurance	0.00	0.00	0.00	562.00	562.00	
503		212	Employer Medicare	0.00	0.00	0.00	1,000.00	1,000.00	
504				0.00	0.00	0.00	91,492.00	91,492.00	
505									
506	72220		Support Services/Special Education Program						
507		312	Contracts with Private Agencies	0.00	0.00	0.00	47,557.29	47,557.29	
508				0.00	0.00	0.00	47,557.29	47,557.29	
509									
510	72710		Transportation						
511		315	Contracts with Vehicle Owners	0.00	0.00	0.00	3,000.00	3,000.00	
512				0.00	0.00	0.00	3,000.00	3,000.00	
513									
514			Total Expenditures	0.00	0.00	0.00	269,926.29	269,926.29	
515									
516									
517			Revenues	0.00	0.00	0.00	269,926.29	269,926.29	
518									
519			Expenditures	0.00	0.00	0.00	269,926.29	269,926.29	
520									
521			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	
522									

Loudon County Board of Education
School Federal Projects Fund 142
Fiscal Year Ending June 30, 2022

	A	B	C	D	E	F	G	H	I
1			Federal Fund 142						
2	Account Number		9/20/2021 14:15	2021-2022	2021-2022	Approved	Proposed	Proposed	
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
604	Sub Fund		918 - ARP IDEA Preschool Revenue						
605									
606									
607	47403		ARP Preschool Revenue	0.00	0.00	0.00	17,995.90	17,995.90	LCBOE: American Rescue Plan Act funds added.
608									
609			Total Revenue	0.00	0.00	0.00	17,995.90	17,995.90	
610									
611									
612	Sub Fund		918 - ARP IDEA Preschool Expenditures						
613									
614									
615	71200		Special Education Program						
616	116		Teachers	0.00	0.00	0.00	14,090.00	14,090.00	
617	201		Social Security	0.00	0.00	0.00	873.00	873.00	
618	212		Employer Medicare	0.00	0.00	0.00	204.97	204.97	
619				0.00	0.00	0.00	15,167.97	15,167.97	
620									
621	72220		Support Services/Special Education Program						
622	312		Contracts with Private Agencies	0.00	0.00	0.00	2,827.93	2,827.93	
623				0.00	0.00	0.00	2,827.93	2,827.93	
624									
625									
626			Total Expenditures	0.00	0.00	0.00	17,995.90	17,995.90	
627									
628									
629			Revenues	0.00	0.00	0.00	17,995.90	17,995.90	
630									
631			Expenditures	0.00	0.00	0.00	17,995.90	17,995.90	
632									
633			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	
634									

Loudon County Board of Education
School Federal Projects Fund 142
Fiscal Year Ending June 30, 2022

	A	B	C	D	E	F	G	H	I
1			Federal Fund 142						
2			9/20/2021 14:15	2021-2022	2021-2022	Approved	Proposed	Proposed	
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
635	Sub Fund		931 - ESSER Planning Grant Revenue						
636									
637	47307		ESSER Planning Grant	0.00	0.00	0.00	150,000.00	150,000.00	LCBOE: Planning Grant added.
638									
639									
640			Total Revenue	0.00	0.00	0.00	150,000.00	150,000.00	
641									
642	Sub Fund		931 - ESSER Planning Grant Expenditures						
643									
644									
645	71100		Regular Instruction Program						
646	189		Other Salaries & Wages	0.00	0.00	0.00	127,173.00	127,173.00	
647	201		Social Security	0.00	0.00	0.00	7,885.00	7,885.00	
648	204		State Retirement	0.00	0.00	0.00	13,098.00	13,098.00	
649	212		Employer Medicare	0.00	0.00	0.00	1,844.00	1,844.00	
650				0.00	0.00	0.00	150,000.00	150,000.00	
651									
652			Total Expenditures	0.00	0.00	0.00	150,000.00	150,000.00	
653									
654									
655			Revenues	0.00	0.00	0.00	150,000.00	150,000.00	
656									
657			Expenditures	0.00	0.00	0.00	150,000.00	150,000.00	
658									
659			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	
660									

Loudon County Board of Education
School Federal Projects Fund 142
Fiscal Year Ending June 30, 2022

	A	B	C	D	E	F	G	H	I
1			Federal Fund 142						
2	Account Number		9/20/2021 14:15	2021-2022	2021-2022	Approved	Proposed	Proposed	
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
876									
877	Sub Fund		951 - Civics Seal Grant Revenue						
878									
879									
880	47100		<u>Federal Through State</u>						
881		47310	Civics Seal Grant	0.00	0.00	0.00	17,000.00	17,000.00	LCBOE: Civics Seal Grant added.
882									
883									
884			Total Revenue	0.00	0.00	0.00	17,000.00	17,000.00	
885									
886	Sub Fund		951 - Civics Seal Grant Expenditures						
887									
888									
889	71100		<u>Regular Instruction Program</u>						
890		429	Instructional Supplies & Materials	0.00	0.00	0.00	995.00	995.00	
891		599	Other Charges	0.00	0.00	0.00	2,955.00	2,955.00	
892		722	Instructional Equipment	0.00	0.00	0.00	3,600.00	3,600.00	
893				0.00	0.00	0.00	7,550.00	7,550.00	
894									
895	72210		<u>Support Services - Regular Instruction</u>						
896		524	In Service/Staff Development	0.00	0.00	0.00	6,475.00	6,475.00	
897				0.00	0.00	0.00	6,475.00	6,475.00	
898									
899	72710		<u>Transportation</u>						
900		315	Contracts with Vehicle Owners	0.00	0.00	0.00	2,975.00	2,975.00	
901				0.00	0.00	0.00	2,975.00	2,975.00	
902									
903			Total Expenditures	0.00	0.00	0.00	17,000.00	17,000.00	
904									
905									
906			Revenues	0.00	0.00	0.00	17,000.00	17,000.00	
907									
908			Expenditures	0.00	0.00	0.00	17,000.00	17,000.00	
909									
910			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	
911									

Loudon County Board of Education
School Federal Projects Fund 142
Fiscal Year Ending June 30, 2022

	A	B	C	D	E	F	G	H	I
1			Federal Fund 142						
2	Account Number		9/20/2021 14:15	2021-2022	2021-2022	Approved	Proposed	Proposed	
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
912									
913	Sub Fund		999 - RESTRICTED FOR CASH FLOW						
914									
915									
916									
917									
918	39000		Unassigned	300,000.00	0.00	300,000.00	0.00	300,000.00	
919									
920			Total Other Revenue	300,000.00	0.00	300,000.00	0.00	300,000.00	
921									
922									
923			Total Revenue	300,000.00	0.00	300,000.00	0.00	300,000.00	
924									
925									
926			Total RESTRICTED FOR CASH FLOW	300,000.00	0.00	300,000.00	0.00	300,000.00	
927									
928									
929									
930									
931									
932									
933			Fund 142 Total Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00	
934									
935			Fund 142 Total Expenditures	2,190,712.41	2,373,236.29	4,563,948.70	454,922.19	5,018,870.89	*
936									
937			Fund 142 Total Revenues	2,490,712.41	2,373,236.29	4,863,948.70	454,922.19	5,318,870.89	
938									
939			Fund 142 Total Ending Fund Balance	300,000.00	0.00	300,000.00	0.00	300,000.00	
940									
941			* \$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

October 4, 2021

Budget Amendments

Fund 143

Loudon County Board of Education
Central Cafeterias Fund 143
Fiscal Year Ending June 30, 2022

Account Number	Centralized Cafeteria Fund 143					
	9/12/2021 17:12					
	2021-2022	2021-2022	Approved	Proposed	Proposed	
	Original Budget	Amendments	Amended Budget	Amendments	Amended Budget	
Centralized Cafeteria Fund Revenues						
43000	Charges for Current Services					
43500	Education Charges					
43521	Lunch Payments - Children	67,959	0	67,959	0	67,959
43522	Lunch Payments - Adults	35,000	0	35,000	0	35,000
43523	Income from Breakfast	0	0	0	0	0
43525	A La Carte Sales	10,500	0	10,500	0	10,500
43570	Receipts from Individual Schools	100	0	100	0	100
4370-OVRSH	Receipts from Individual Schools	0	0	0	0	0
4370-SFPAY	Receipts from Individual Schools	0	0	0	0	0
43570-SFP	Receipts from Individual Schools	0	0	0	0	0
	Total Education Charges	113,559	0	113,559	0	113,559
44000	Other Local Revenues					
44100	Recurring Income					
44110	Investment Income	5,000	0	5,000	0	5,000
	Total Other Local Revenues	5,000	0	5,000	0	5,000
46000	State of Tennessee					
46520	School Food Service	25,000	0	25,000	0	25,000
46980-AFHK	Other State Grants	0	0	0	0	0
46980-NSLP	Other State Grants	0	0	0	0	0
	Total State Education Funds	25,000	0	25,000	0	25,000
47000	Federal Government					
47100	Federal Through State					
47111	USDA School Lunch Program	1,621,142	0	1,621,142	0	1,621,142
47113	Breakfast	564,758	0	564,758	0	564,758
47114	USDA-Other	12,000	0	12,000	44,828	56,828
47114-SFP	USDA-Other	222,680	0	222,680	0	222,680
47590	Other Federal Through State	0	0	0	0	0
47590-NSLP	Other Federal Through State	0	0	0	0	0
	Total Federal Through State	2,420,580	0	2,420,580	44,828	2,465,408
47600	Direct Federal					
47990	Other Direct Federal	174,000	0	174,000	0	174,000
	Total Direct Federal	174,000	0	174,000	0	174,000
49000	Other Sources					
49800	Transfer In	0	0	0	0	0
	Total Other Sources	0	0	0	0	0
	TOTAL REVENUE	2,738,139	0	2,738,139	44,828	2,782,967

LCBOE:
School Programs
Emergency Operational
Costs Reimbursement
Program Grant.

Loudon County Board of Education
Central Cafeterias Fund 143
Fiscal Year Ending June 30, 2022

	Centralized Cafeteria Fund Expenditures					
73000	Operation of Non-Instructional Services					
73100	Food Service					
165	Cafeteria Personnel	765,893	15,318	781,211	0	781,211
165-SFP	Cafeteria Personnel	42,650	0	42,650	0	42,650
201	Social Security	47,785	950	48,735	0	48,735
201-SFP	Social Security	2,575	0	2,575	0	2,575
204	State Retirement	45,920	1,028	46,948	0	46,948
204-SFP	State Retirement	2,494	0	2,494	0	2,494
205-RET-VIS	Employee and Dependent Insurance	270	0	270	0	270
206	Life Insurance	4,950	0	4,950	0	4,950
206-RET-LIF	Life Insurance	1,250	0	1,250	0	1,250
207	Medical Insurance	173,200	0	173,200	0	173,200
208	Dental Insurance	9,792	0	9,792	0	9,792
208-RET-DEN	Dental Insurance	1,300	0	1,300	0	1,300
212	Employer Medicare	11,106	222	11,328	0	11,328
212-SFP	Employer Medicare	462	0	462	0	462
315-SFP	Contracts with Vehicle Owners	6,000	0	6,000	0	6,000
320	Dues and Memberships	7,208	0	7,208	0	7,208
334	Maintenance Agreements	13,552	0	13,552	0	13,552
355	Travel	2,800	0	2,800	0	2,800
355-SFP	Travel	1,980	0	1,980	0	1,980
399	Other Contracted Services	4,000	0	4,000	0	4,000
399-SFP	Other Contracted Services	0	0	0	0	0
422	Food Supplies	1,302,533	0	1,302,533	0	1,302,533
422-SFP	Food Supplies	129,000	0	129,000	0	129,000
435	Office Supplies	1,950	0	1,950	0	1,950
499	Other Supplies and Materials	105,000	0	105,000	0	105,000
499-SFP	Other Supplies and Materials	7,500	0	7,500	0	7,500
524	In-Service/Staff Development	4,500	0	4,500	0	4,500
524-SFP	In-Service/Staff Development	2,500	0	2,500	0	2,500
599	Other Charges	2,450	0	2,450	0	2,450
599-SFP	Other Charges	0	0	0	0	0
710	Food Service Equipment	10,000	0	10,000	44,828	54,828
710-AFHK	Food Service Equipment	0	0	0	0	0
710-NSLP	Food Service Equipment	0	0	0	0	0
710-SFP	Food Service Equipment	27,519	0	27,519	0	27,519
	Total Food Service	2,738,139	17,518	2,755,657	44,828	2,800,485
	Total Operation of Non-Instructional Services	2,738,139	17,518	2,755,657	44,828	2,800,485
	Total Expenditures	2,738,139	17,518	2,755,657	44,828	2,800,485
	Beginning Fund Balance	663,507	0	663,507	0	663,507
	Total Revenue	2,738,139	0	2,738,139	44,828	2,782,967
	Total Available Funds	3,401,646	0	3,401,646	44,828	3,446,474
	Total Expenditures	2,738,139	17,518	2,755,657	44,828	2,800,485
	Estimated Ending Fund Balance	663,507	(17,518)	645,989	0	645,989

Loudon County Commission

October 4, 2021

Monthly Reports

Budget Committee Meeting Minutes

August 16, 2021

Loudon County Commission
EXHIBIT 100421-T

Loudon County Budget Committee
Meeting Minutes
August 16, 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. The following were also present: Sheriff Tim Guider, Chief Deputy Jimmy Davis; Highway Superintendent Eddie Simpson and Commissioner Kellie Brewster arrived while the meeting was in progress.

The following items were considered:

Consideration of approval of minutes for June 21 and July 19, 2021 meetings

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

Consideration of recommendation to approve application/acceptance of the following ARP Grant funds from the Institute of Museum and Library Services:

- A. Lenoir City Library - \$25,000 with 10% match***
- B. Philadelphia Library - \$20,000 with 5% match***
- C. Loudon Library - \$25,000 with 10% match***
- D. Greenback Library - \$20,000 with 5% match***

After confirming that required matching funds would be supplied by each individual library subfunds, Commissioner Satterfield made the motion to recommend approval; seconded by Commissioner Cullen; **PASSING UNANIMOUSLY** upon the vote.

Consideration of recommendation to approve application/acceptance of \$3,000 grant through the American Library Association, no matching funds required – Loudon Library

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

Discussion and request: Salary supplement for Highway Superintendent – Eddie Simpson

For several years the Highway Superintendent and Sheriff have received \$4,915 supplements for road engineer and workhouse superintendent, respectively. This supplement was not included in the FY 2022 original budget.

Commissioner Satterfield expressed support of approving the supplements for these officials for one year; thereafter ceasing approval of them.

Commissioner Shaver reviewed the history associated with the supplements, as well as the content of three Resolutions: #061107-F, #110308-B, and #020209-R. Commissioner Shaver referenced the wage increase of all officials in FY 2022 because of an adjustment in population class on the official's minimum salary schedule due to the 2020 Census.

Highway Superintendent Simpson countered the raise referenced by Commissioner Shaver was for a different reason. Sheriff Guider expressed disappointment in Commissioner Shaver's explanation, adding that the issue is the principle, not the money.

Mayor Bradshaw called for a motion regarding a recommendation.

Commissioner Satterfield made the motion to forward this item to full Commission with no Budget Committee recommendation. Commissioner Meers seconded the motion. The motion ***PASSED, THREE [3] AYES, ONE [1] (Shaver); ONE [1] ABSTAIN [Cullen].***

Discussion: American Rescue Plan Funds – Mayor Bradshaw

Mayor Bradshaw referred to a conference call with representatives of the Comptroller's office, adding the state will begin drawing down its ARP funds in October. Mayor Bradshaw voiced support for similar action, adding that additional information regarding permissible uses of the funds will likely be available by then, as well as the opportunity to review requests from other counties that have been approved by that time. Mayor Bradshaw also informed the committee of the comptroller's office encouragement to explore the possibility of using ARP funds for revenue losses, adding the formula includes a growth factor that may allow Loudon County to qualify. Possible projects were also briefly discussed. ***NO ACTION TAKEN***

Discussion: Health Insurance Premium Rebate

Ms. Blair informed the Committee that Loudon County has received \$82,964 Medical Loss Ratio Rebate. Restricted usage of the funds provides for the following two possibilities: (1) reducing premiums; or (2) providing a cash rebate to employees that were covered by the health insurance on which the rebate is based. Since the rebate is based on 2011 and 2012, it was agreed that some who were covered at the time are no longer employees of Loudon County.

Commissioner Satterfield made the motion to utilize the rebate to reduce employee deductions in the current fiscal year, not the county's contribution. This motion was seconded by Commissioner Shaver, and ***PASSED UNANIMOUSLY*** upon the vote.

Ms. Blair stated that additional information will be presented to the Budget Committee at a future meeting.

Consideration of recommendation to approve amendments/line adjustments in the following funds:

- A. County General Fund 101***
- B. Highway Fund 131***
- C. General Purpose School Fund 141***
- D. School Federal Projects Fund 142***
- E. Central Cafeterias Fund 143***
- F. General Capital Projects Fund 171***

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

Recommendations from Capital Projects and/or Purchasing Committees

Capital Projects Committee Chair Commissioner Kellie Brewster presented the following recommendations from the Capital Projects Committee:

- A. \$28,000 - Vehicle trade-in program***
- B. \$5,800 – Panic buttons at the Annex***
- C. \$2,000 – Software for contracts for Purchasing Department***

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

All business concluded; Commissioner Cullen adjourned the meeting.



Mayor Rolfen "Buddy" Bradshaw
Budget Committee Chair

Loudon County Commission

October 4, 2021

Monthly Reports

Summary Financial Statement

September 2021

Loudon County Commission

EXHIBIT 100421-U

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement
September 2021

User:
Date/Time:

Tracy Blair
10/4/2021 2:46 PM
Page 1 of 27

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	11,807,965.00	(158.55)	0.00 %	983,997.08	0.00	0.00 %
40120	Trustee's Collections - Prior Year	75,000.00	1,486.16	-1.98 %	6,250.00	0.00	0.00 %
40125	Trustee Collection-Bankruptcy	8,668.00	(9.42)	0.11 %	722.33	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	125,000.00	(21,817.60)	17.45 %	10,416.67	(12,364.38)	118.70 %
40140	Interest And Penalty	25,000.00	(1,553.25)	6.21 %	2,083.33	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	384,422.00	0.00	0.00 %	32,035.17	0.00	0.00 %
40210	Local Option Sales Tax	1,140,000.00	(285,754.97)	25.07 %	95,000.00	(139,354.71)	146.69 %
40220	Hotel/Motel Tax	450,000.00	(135,240.96)	30.05 %	37,500.00	(58,932.69)	157.15 %
40250	Litigation Tax - General	100,000.00	(23,565.56)	23.57 %	8,333.33	(11,500.47)	138.01 %
40260	Litigation Tax - Special Purpose	290,000.00	(53,932.68)	18.60 %	24,166.67	(27,161.07)	112.39 %
40270	Business Tax	536,400.00	(37,112.67)	6.92 %	44,700.00	(18,340.67)	41.03 %
40275	Mixed Drink Tax	29,000.00	(7,922.75)	27.32 %	2,416.67	(4,224.00)	174.79 %
40320	Bank Excise Tax	91,766.00	0.00	0.00 %	7,647.17	0.00	0.00 %
40330	Wholesale Beer Tax	120,000.00	(25,166.07)	20.97 %	10,000.00	(12,149.75)	121.50 %
41120	Animal Registration	63,500.00	(14,322.00)	22.55 %	5,291.67	(5,419.00)	102.41 %
41140	Cable TV Franchise	332,000.00	(3,165.70)	0.95 %	27,666.67	0.00	0.00 %
41510	Beer Permits	3,500.00	(284.98)	8.14 %	291.67	(237.50)	81.43 %
41520	Building Permits	380,000.00	(163,403.00)	43.00 %	31,666.67	(48,561.00)	153.35 %
41590	Other Permits	30,000.00	(5,629.65)	18.77 %	2,500.00	(1,783.00)	71.32 %
42151	Interpreter Fee	250.00	0.00	0.00 %	20.83	0.00	0.00 %
42180	DUI Treatment Fines	2,600.00	(562.87)	21.65 %	216.67	(135.37)	62.48 %
42190	Data Entry Fee - Circuit Court	1,200.00	(132.00)	11.00 %	100.00	(64.00)	64.00 %
42191	Courtroom Security Fee	5,000.00	(1,277.83)	25.56 %	416.67	(519.87)	124.77 %
42210	Fines	10,000.00	(3,124.07)	31.24 %	833.33	(404.22)	48.51 %
42220	Officers Costs	20,000.00	(2,368.44)	11.84 %	1,666.67	(636.50)	38.19 %
42240	Drug Control Fines	2,200.00	(691.13)	31.42 %	183.33	(156.75)	85.50 %
42250	Jail Fees	1,560.00	(227.43)	14.58 %	130.00	(60.80)	46.77 %
42290	Data Entry Fee - Criminal Court	1,000.00	(464.00)	46.40 %	83.33	(114.00)	136.80 %
42292	Victims Assistance Assessments	3,450.00	(798.64)	23.15 %	287.50	(336.64)	117.09 %
42310	Fines	45,000.00	(7,008.61)	15.57 %	3,750.00	(3,599.07)	95.98 %
42320	Officers Costs	113,000.00	(10,888.42)	9.64 %	9,416.67	(5,341.37)	56.72 %
42330	Games And Fish Fines	500.00	(72.00)	14.40 %	41.67	(67.50)	162.00 %
42340	Drug Control Fines	7,500.00	(876.37)	11.68 %	625.00	(391.87)	62.70 %
42350	Jail Fees	5,200.00	(1,063.68)	20.46 %	433.33	(582.03)	134.31 %
42380	DUI Treatment Fines	15,000.00	(3,145.45)	20.97 %	1,250.00	(2,030.15)	162.41 %
42390	Data Entry Fee - General Sessions	18,000.00	(3,962.00)	22.01 %	1,500.00	(2,007.00)	133.80 %
42391	Courtroom Security Fee	100,000.00	(20,115.68)	20.12 %	8,333.33	(10,234.65)	122.82 %
42392	Victims Assistance Assessments	18,000.00	(4,202.50)	23.35 %	1,500.00	(2,234.50)	148.97 %

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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	(136.00)	20.21 %	56.08	(68.00)	121.25 %
42520	Officers Costs	33,000.00	(991.32)	3.00 %	2,750.00	(581.40)	21.14 %
42530	Data Entry Fee - Chancery Court	13,900.00	(568.00)	4.09 %	1,158.33	(288.00)	24.86 %
42591	Courtroom Security Fee	2,580.00	(197.90)	7.67 %	215.00	(141.25)	65.70 %
42610	Fines	5,000.00	(2,625.00)	52.50 %	416.67	(1,425.00)	342.00 %
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	0.00	0.00 %	2,916.67	0.00	0.00 %
43370	Telephone Commissions	37,500.00	0.00	0.00 %	3,125.00	0.00	0.00 %
43392	Data Processing Fee -Register	30,000.00	(5,666.00)	18.89 %	2,500.00	(2,844.00)	113.76 %
43394	Data Processing Fee - Sheriff	6,000.00	(710.12)	11.84 %	500.00	(349.60)	69.92 %
43395	Sex Offender Registraion Fee	3,000.00	(200.00)	6.67 %	250.00	0.00	0.00 %
43396	Data Processing Fee - County Clerk	1,000.00	(198.00)	19.80 %	83.33	(108.00)	129.60 %
43399	Vehicle Insurance Coverage and	2,000.00	(415.00)	20.75 %	166.67	(240.00)	144.00 %
44110	Investment Income	100,000.00	(4,615.78)	4.62 %	8,333.33	0.00	0.00 %
44120	Lease/Rentals	2,600.00	0.00	0.00 %	216.67	0.00	0.00 %
44130	Sale Of Materials And Supplies	2,200.00	(1,425.00)	64.77 %	183.33	(675.00)	368.18 %
44131	Commissary Sales	23,000.00	(7,802.91)	33.93 %	1,916.67	(3,596.76)	187.66 %
44140	Sale Of Maps	500.00	0.00	0.00 %	41.67	0.00	0.00 %
44160	Retirees' Insurance Payments	63,258.00	(18,427.30)	29.13 %	5,271.50	(4,181.98)	79.33 %
44161	Cobra Insurance Payments	2,873.00	(841.02)	29.27 %	239.42	(560.68)	234.19 %
44170	Miscellaneous Refunds	10,193.00	(83,020.96)	814.49 %	849.42	0.00	0.00 %
44530	Sale Of Equipment	14,505.00	(4,626.00)	31.89 %	1,208.75	0.00	0.00 %
44540	Sale Of Property	0.00	(24,900.47)	0.00 %	0.00	(24,900.47)	0.00 %
44570	Contributions & Gifts	35,048.00	(12,270.83)	35.01 %	2,920.67	(1,530.00)	52.39 %
45510	County Clerk	520,000.00	(108,005.13)	20.77 %	43,333.33	(60,323.44)	139.21 %
45520	Circuit Court Clerk	120,000.00	(32,446.97)	27.04 %	10,000.00	(9,817.36)	98.17 %
45540	General Sessions Court Clerk	340,000.00	(75,018.20)	22.06 %	28,333.33	(37,455.16)	132.19 %
45550	Clerk And Master	85,000.00	(11,825.58)	13.91 %	7,083.33	(6,758.72)	95.42 %
45580	Register	500,000.00	(96,273.04)	19.25 %	41,666.67	(49,031.26)	117.68 %
45590	Sheriff	18,000.00	(2,913.00)	16.18 %	1,500.00	(1,762.00)	117.47 %
45610	Trustee	880,000.00	(25,056.93)	2.85 %	73,333.33	0.00	0.00 %
46110	Juvenile Services Program	10,000.00	0.00	0.00 %	833.33	0.00	0.00 %
46140	Aging Programs	13,528.00	0.00	0.00 %	1,127.33	0.00	0.00 %
46210	Law Enforcement Training Programs	41,600.00	0.00	0.00 %	3,466.67	0.00	0.00 %
46290	Other Public Safety Grants	5,000.00	0.00	0.00 %	416.67	0.00	0.00 %
46310	Health Department Programs	398,000.00	(43,232.80)	10.86 %	33,166.67	(43,232.80)	130.35 %
46830	Beer Tax	20,000.00	0.00	0.00 %	1,666.67	0.00	0.00 %
46835	Vehicle Certificate Of Title Fees	9,000.00	(3,504.35)	38.94 %	750.00	(3,504.35)	467.25 %

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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
46840	Alcoholic Beverage Tax	96,000.00	(26,694.71)	27.81 %	8,000.00	0.00	0.00 %
46852	State Revenue Sharing -	60,000.00	(10,872.23)	18.12 %	5,000.00	(5,130.77)	102.62 %
46855	State Shared Sports Gaming Privilege	10,000.00	(6,876.86)	68.77 %	833.33	0.00	0.00 %
46915	Contracted Prisoner Board	150,000.00	0.00	0.00 %	12,500.00	0.00	0.00 %
46960	Registrar's Salary Supplement	15,000.00	0.00	0.00 %	1,250.00	0.00	0.00 %
46970	State Shared Sales Tax - Cities	6,000.00	(1,275.22)	21.25 %	500.00	(637.61)	127.52 %
46990	Other State Revenues	1,716.00	(91.81)	5.35 %	143.00	(30.00)	20.98 %
47220	Civil Defense Reimbursement	39,500.00	0.00	0.00 %	3,291.67	0.00	0.00 %
47303	COVID-19 Grant #3	100,000.00	0.00	0.00 %	8,333.33	0.00	0.00 %
47590	Other Federal Through State	43,243.00	0.00	0.00 %	3,603.58	0.00	0.00 %
48130	Contributions	25,500.00	(3,282.00)	12.87 %	2,125.00	0.00	0.00 %
48610	Donations	16,000.00	(3,596.00)	22.48 %	1,333.33	(31.00)	2.33 %
48990	Other	0.00	(720.94)	0.00 %	0.00	(507.40)	0.00 %
49700	Insurance Recovery	0.00	(8,442.73)	0.00 %	0.00	(1,422.10)	0.00 %
49800	Transfers In	400,000.00	0.00	0.00 %	33,333.33	0.00	0.00 %
Total Revenues		20,710,298.00	(1,468,300.88)	7.09 %	1,725,858.17	(630,078.64)	36.51 %
Expenditures							
51100	County Commission	(165,608.00)	36,892.60	22.28 %	(13,800.67)	11,187.88	81.07 %
51210	Board Of Equalization	(2,600.00)	0.00	0.00 %	(216.67)	0.00	0.00 %
51220	Beer Board	(5,000.00)	306.89	6.14 %	(416.67)	0.00	0.00 %
51240	Other Boards And Committees	(7,200.00)	(0.01)	0.00 %	(600.00)	0.00	0.00 %
51300	County Mayor/Executive	(253,699.00)	64,991.92	25.62 %	(21,141.58)	20,532.62	97.12 %
51310	Personnel Office	(47,294.00)	16,286.62	34.44 %	(3,941.17)	9,548.86	242.29 %
51400	County Attorney	(130,000.00)	62,537.26	48.11 %	(10,833.33)	5,064.76	46.75 %
51500	Election Commission	(350,430.00)	56,828.29	16.22 %	(29,202.50)	14,528.61	49.75 %
51600	Register Of Deeds	(340,322.00)	101,085.35	29.70 %	(28,360.17)	23,148.82	81.62 %
51720	Planning	(154,940.00)	30,223.64	19.51 %	(12,911.67)	9,769.26	75.66 %
51750	Codes Compliance	(320,624.00)	72,080.49	22.48 %	(26,718.67)	22,552.70	84.41 %
51760	Geographical Information Systems	(72,514.00)	18,490.79	25.50 %	(6,042.83)	4,909.46	81.24 %
51800	County Buildings	(1,400,899.00)	502,482.43	35.87 %	(116,741.58)	81,048.04	69.43 %
51900	Other General Administration	(315,500.00)	314,676.74	99.74 %	(26,291.67)	90.00	0.34 %
51910	Preservation Of Records	(1,000.00)	0.00	0.00 %	(83.33)	0.00	0.00 %
52100	Accounting And Budgeting	(719,853.00)	196,841.96	27.34 %	(59,987.75)	49,666.80	82.79 %
52200	Purchasing	(271,704.00)	60,076.43	22.11 %	(22,642.00)	20,719.86	91.51 %
52300	Property Assessor's Office	(503,659.00)	152,039.34	30.19 %	(41,971.58)	32,732.65	77.99 %
52400	County Trustee's Office	(409,061.00)	128,539.97	31.42 %	(34,088.42)	25,932.90	76.08 %
52500	County Clerk's Office	(733,688.00)	163,220.19	22.25 %	(61,140.67)	46,524.38	76.09 %
52600	Data Processing	(201,766.00)	61,235.40	30.35 %	(16,813.83)	25,639.14	152.49 %

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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
53100	Circuit Court	(492,179.00)	133,107.78	27.04 %	(41,014.92)	32,010.98	78.05 %
53300	General Sessions Court	(696,755.00)	180,154.19	25.86 %	(58,062.92)	42,959.59	73.99 %
53310	General Sessions Judge	(501,977.00)	117,868.91	23.48 %	(41,831.42)	40,729.85	97.37 %
53400	Chancery Court	(342,449.00)	102,226.82	29.85 %	(28,537.42)	23,479.73	82.28 %
53500	Juvenile Court	(347,991.00)	103,745.74	29.81 %	(28,999.25)	39,654.79	136.74 %
53700	Judicial Commissioners	(69,347.00)	15,372.65	22.17 %	(5,778.92)	5,313.90	91.95 %
53900	Other Administration Of Justice	(18,760.00)	5,372.96	28.64 %	(1,563.33)	813.98	52.07 %
53920	Courtroom Security	(1,500.00)	51.10	3.41 %	(125.00)	51.10	40.88 %
53930	Victim Assistance Programs	(22,000.00)	5,001.14	22.73 %	(1,833.33)	2,571.14	140.24 %
54110	Sheriff's Department	(5,384,083.00)	1,366,547.01	25.38 %	(448,673.58)	390,945.09	87.13 %
54120	Special Patrols	(16,000.00)	1,180.00	7.38 %	(1,333.33)	1,180.00	88.50 %
54130	Traffic Control	(34,500.00)	1,291.36	3.74 %	(2,875.00)	1,005.49	34.97 %
54160	Administration Of The Sexual Offender	(1,500.00)	0.00	0.00 %	(125.00)	0.00	0.00 %
54210	Jail	(4,608,682.00)	966,142.95	20.96 %	(384,056.83)	242,049.04	63.02 %
54320	Rural Fire Protection	(282,500.00)	282,500.00	100.00 %	(23,541.67)	0.00	0.00 %
54410	Civil Defense	(212,200.00)	45,840.61	21.60 %	(17,683.33)	13,558.56	76.67 %
54490	Other Emergency Management	0.00	0.00	0.00 %	0.00	0.00	0.00 %
54610	County Coroner/Medical Examiner	(125,000.00)	85,000.00	68.00 %	(10,416.67)	0.00	0.00 %
54900	Other Public Safety	(540,000.00)	540,000.00	100.00 %	(45,000.00)	0.00	0.00 %
55110	Local Health Center	(41,388.00)	14,911.93	36.03 %	(3,449.00)	2,424.34	70.29 %
55120	Rabies And Animal Control	(479,008.00)	147,260.98	30.74 %	(39,917.33)	28,030.62	70.22 %
55190	Other Local Health Services	(398,000.00)	62,284.93	15.65 %	(33,166.67)	24,642.01	74.30 %
56300	Senior Citizens Assistance	(275,295.00)	58,278.08	21.17 %	(22,941.25)	17,557.74	76.53 %
57100	Agricultural Extension Service	(188,126.00)	3,027.48	1.61 %	(15,677.17)	3.91	0.02 %
57500	Soil Conservation	(49,157.00)	5,626.93	11.45 %	(4,096.42)	1,374.50	33.55 %
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)	3,000.00	44.44 %	(562.50)	0.00	0.00 %
58300	Veteran's Services	(81,715.00)	19,377.02	23.71 %	(6,809.58)	4,874.60	71.58 %
58500	Contributions To Other Agencies	(73,100.00)	73,100.00	100.00 %	(6,091.67)	0.00	0.00 %
58600	Employee Benefits	(10,300.00)	153,920.76	1,494.38 %	(858.33)	1,027.56	119.72 %
58803	COVID-19 Grant #3	(100,000.00)	97,702.00	97.70 %	(8,333.33)	0.00	0.00 %
58900	Miscellaneous	(382,000.00)	6,665.98	1.75 %	(31,833.33)	0.00	0.00 %
	Total Expenditures	(22,482,053.00)	6,923,825.09	30.80 %	(1,873,504.42)	1,319,855.26	70.45 %
Total	101 General	(1,771,755.00)	5,455,524.21	307.92 %	(147,646.25)	689,776.62	467.18 %

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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	(21,416.35)	21.42 %	8,333.33	(10,778.62)	129.34 %
	Total Revenues	100,000.00	(21,416.35)	21.42 %	8,333.33	(10,778.62)	129.34 %
Expenditures							
58900	Miscellaneous	(2,000.00)	109.36	5.47 %	(166.67)	0.00	0.00 %
99100	Transfers Out	(125,000.00)	0.00	0.00 %	(10,416.67)	0.00	0.00 %
	Total Expenditures	(127,000.00)	109.36	0.09 %	(10,583.33)	0.00	0.00 %
Total	112 Courthouse & Jail Maintenance	(27,000.00)	(21,306.99)	-78.91 %	(2,250.00)	(10,778.62)	-479.05

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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	(864.43)	19.21 %	375.00	(431.75)	115.13 %
	Total Revenues	4,500.00	(864.43)	19.21 %	375.00	(431.75)	115.13 %
Expenditures							
56500	Libraries	(4,600.00)	960.00	20.87 %	(383.33)	0.00	0.00 %
58900	Miscellaneous	(150.00)	4.44	2.96 %	(12.50)	0.00	0.00 %
	Total Expenditures	(4,750.00)	964.44	20.30 %	(395.83)	0.00	0.00 %
Total	114 Law Library	(250.00)	100.01	40.00 %	(20.83)	(431.75)	-2,072.40

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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	309,051.00	(4.18)	0.00 %	25,754.25	0.00	0.00 %
40120	Trustee's Collections - Prior Year	3,500.00	37.88	-1.08 %	291.67	0.00	0.00 %
40125	Trustee's Collections - Bankruptcy	200.00	(0.10)	0.05 %	16.67	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	2,000.00	(571.04)	28.55 %	166.67	(323.62)	194.17 %
40140	Interest And Penalty	900.00	(41.21)	4.58 %	75.00	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	10,300.00	0.00	0.00 %	858.33	0.00	0.00 %
40320	Bank Excise Tax	2,400.00	0.00	0.00 %	200.00	0.00	0.00 %
43350	Copy Fees	3,875.00	(944.70)	24.38 %	322.92	(236.25)	73.16 %
43360	Library Fees	4,175.00	(587.15)	14.06 %	347.92	(272.55)	78.34 %
44130	Sale Of Materials And Supplies	200.00	(66.50)	33.25 %	16.67	(46.50)	279.00 %
44160	Retirees' Insurance Payments	7,303.00	(2,138.58)	29.28 %	608.58	(328.18)	53.93 %
44570	Contributions & Gifts	1,405.00	(478.00)	34.02 %	117.08	(89.45)	76.40 %
47590	Other Federal Through State	2,200.00	0.00	0.00 %	183.33	0.00	0.00 %
48130	Contributions	31,415.00	(31,437.50)	100.07 %	2,617.92	0.00	0.00 %
48610	Donations	6,400.00	(11,400.00)	178.13 %	533.33	0.00	0.00 %
	Total Revenues	385,324.00	(47,631.08)	12.36 %	32,110.33	(1,296.55)	4.04 %
Expenditures							
56500	Libraries	(379,970.00)	118,033.10	31.06 %	(31,664.17)	25,066.56	79.16 %
	Total Expenditures	(379,970.00)	118,033.10	31.06 %	(31,664.17)	25,066.56	79.16 %
Total	115 Public Library	5,354.00	70,402.02	-1,314.94 %	446.17	23,770.01	-5,327.61

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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	(0.05)	0.00 %	0.00	0.00	0.00 %
40140	Interest And Penalty	0.00	(0.07)	0.00 %	0.00	0.00	0.00 %
40210	Local Option Sales Tax	660,000.00	(165,460.84)	25.07 %	55,000.00	(80,690.62)	146.71 %
44145	Sale Of Recycled Materials	75,000.00	(50,882.46)	67.84 %	6,250.00	(20,773.82)	332.38 %
44160	Retirees' Insurance Payments	435.00	(116.97)	26.89 %	36.25	0.00	0.00 %
44170	Miscellaneous Refunds	225.00	0.00	0.00 %	18.75	0.00	0.00 %
46170	Solid Waste Grants	50,000.00	(10,963.20)	21.93 %	4,166.67	0.00	0.00 %
46430	Litter Program	49,100.00	(17,907.06)	36.47 %	4,091.67	(1,209.69)	29.56 %
Total Revenues		834,760.00	(245,330.65)	29.39 %	69,563.33	(102,674.13)	147.60 %
Expenditures							
55720	Sanitation Education/Information	(49,100.00)	12,675.07	25.81 %	(4,091.67)	11,685.99	285.60 %
55732	Convenience Centers	(922,396.00)	343,168.96	37.20 %	(76,866.33)	44,531.06	57.93 %
55739	Other Waste Collection	(50,000.00)	6,285.00	12.57 %	(4,166.67)	0.00	0.00 %
Total Expenditures		(1,021,496.00)	362,129.03	35.45 %	(85,124.67)	56,217.05	66.04 %
Total	116 Solid Waste/Sanitation	(186,736.00)	116,798.38	62.55 %	(15,561.33)	(46,457.08)	-298.54

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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	(5,250.00)	24.65 %	1,774.58	(3,925.00)	221.18 %
	Total Revenues	21,295.00	(5,250.00)	24.65 %	1,774.58	(3,925.00)	221.18 %
Expenditures							
58120	Industrial Development	(22,300.00)	0.00	0.00 %	(1,858.33)	0.00	0.00 %
	Total Expenditures	(22,300.00)	0.00	0.00 %	(1,858.33)	0.00	0.00 %
Total 119	Industrial/Economic Development	(1,005.00)	(5,250.00)	-522.39 %	(83.75)	(3,925.00)	-4,686.57

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122 Drug Control		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
42240	Drug Control Fines	10,000.00	(2,941.67)	29.42 %	833.33	(777.10)	93.25 %
42340	Drug Control Fines	6,000.00	(876.38)	14.61 %	500.00	(391.88)	78.38 %
42865	Drug Task Force Forfeitures And	10,000.00	0.00	0.00 %	833.33	0.00	0.00 %
42910	Proceeds From Confiscated Property	5,000.00	(10,755.33)	215.11 %	416.67	(10,755.33)	2,581.28 %
43370	Telephone Commissions	22,500.00	(18,027.15)	80.12 %	1,875.00	(18,027.15)	961.45 %
44530	Sale Of Equipment	10,000.00	0.00	0.00 %	833.33	0.00	0.00 %
44570	Contributions & Gifts	20,000.00	(7,117.50)	35.59 %	1,666.67	(3,450.00)	207.00 %
	Total Revenues	83,500.00	(39,718.03)	47.57 %	6,958.33	(33,401.46)	480.02 %
Expenditures							
54150	Drug Enforcement	(77,900.00)	26,666.03	34.23 %	(6,491.67)	5,118.03	78.84 %
	Total Expenditures	(77,900.00)	26,666.03	34.23 %	(6,491.67)	5,118.03	78.84 %
Total	122 Drug Control	5,600.00	(13,052.00)	233.07 %	466.67	(28,283.43)	6,060.74

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127 Other General Government Special Revenue			Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg	
Revenues								
47901	American Rescue Plan Act Grant #6	5,251,037.00	0.00	0.00 %	437,586.42	0.00	0.00 %	
	Total Revenues	5,251,037.00	0.00	0.00 %	437,586.42	0.00	0.00 %	
Total	127 Other General Government Special	5,251,037.00	0.00	0.00 %	437,586.42	0.00	0.00 %	

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128 Other Special Revenue Fund		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
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	551,877.00	(7.41)	0.00 %	45,989.75	0.00	0.00 %
40120	Trustee's Collections - Prior Year	15,000.00	68.25	-0.46 %	1,250.00	0.00	0.00 %
40125	Bankruptcy	540.00	(0.62)	0.11 %	45.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	5,500.00	(1,019.72)	18.54 %	458.33	(577.89)	126.09 %
40140	Interest And Penalty	2,000.00	(73.06)	3.65 %	166.67	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	18,155.00	0.00	0.00 %	1,512.92	0.00	0.00 %
40280	Mineral Severance Tax	72,000.00	0.00	0.00 %	6,000.00	0.00	0.00 %
40320	Bank Excise Tax	4,000.00	0.00	0.00 %	333.33	0.00	0.00 %
44130	Sale Of Materials And Supplies	5,000.00	(2,478.44)	49.57 %	416.67	(1,409.44)	338.27 %
44145	Sale Of Recycled Materials	200.00	0.00	0.00 %	16.67	0.00	0.00 %
44160	Retirees' Insurance Payments	25,535.00	(3,825.04)	14.98 %	2,127.92	(813.38)	38.22 %
44170	Miscellaneous Refunds	3,000.00	0.00	0.00 %	250.00	0.00	0.00 %
46410	Bridge Program	486,100.00	0.00	0.00 %	40,508.33	0.00	0.00 %
46420	State Aid Program	180,300.00	0.00	0.00 %	15,025.00	0.00	0.00 %
46440	Tennessee Industrial Infrastructure	262,102.00	0.00	0.00 %	21,841.83	0.00	0.00 %
46920	Gasoline And Motor Fuel Tax	1,800,000.00	(416,712.32)	23.15 %	150,000.00	(203,397.33)	135.60 %
46930	Petroleum Special Tax	31,458.00	(5,839.25)	18.56 %	2,621.50	(2,919.64)	111.37 %
47590	Other Federal Through State	1,071,980.00	0.00	0.00 %	89,331.67	0.00	0.00 %
Total Revenues		4,534,747.00	(429,887.61)	9.48 %	377,895.58	(209,117.68)	55.34 %
Expenditures							
61000	Administration	(925,143.00)	187,219.02	20.24 %	(77,095.25)	68,472.34	88.82 %
62000	Highway And Bridge Maintenance	(637,590.00)	220,296.57	34.55 %	(53,132.50)	13,300.00	25.03 %
63100	Operation And Maintenance Of	(345,000.00)	222,189.48	64.40 %	(28,750.00)	11,991.24	41.71 %
65000	Other Charges	(194,497.00)	138,687.92	71.31 %	(16,208.08)	630.85	3.89 %
66000	Employee Benefits	(487,651.00)	140,761.24	28.87 %	(40,637.58)	31,905.13	78.51 %
68000	Capital Outlay	(1,958,297.00)	5,912.60	0.30 %	(163,191.42)	0.00	0.00 %
Total Expenditures		(4,548,178.00)	915,066.83	20.12 %	(379,014.83)	126,299.56	33.32 %
Total	131 Highway/Public Works	(13,431.00)	485,179.22	3,612.38 %	(1,119.25)	(82,818.12)	-7,399.43

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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	9,892,092.00	(127.77)	0.00 %	824,341.00	0.00	0.00 %
40120	Trustee's Collections - Prior Year	100,000.00	11,689.47	-11.69 %	8,333.33	0.00	0.00 %
40125	Bankruptcy	15,000.00	(14.28)	0.10 %	1,250.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	175,000.00	(18,968.41)	10.84 %	14,583.33	(10,749.70)	73.71 %
40140	Interest And Penalty	35,000.00	(1,263.48)	3.61 %	2,916.67	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	324,645.00	0.00	0.00 %	27,053.75	0.00	0.00 %
40210	Local Option Sales Tax	4,800,000.00	(1,043,895.31)	21.75 %	400,000.00	(535,495.54)	133.87 %
40275	Mixed Drink Tax	35,000.00	(11,482.81)	32.81 %	2,916.67	(5,741.75)	196.86 %
40320	Bank Excise Tax	30,000.00	0.00	0.00 %	2,500.00	0.00	0.00 %
41110	Marriage Licenses	1,200.00	(204.25)	17.02 %	100.00	(95.00)	95.00 %
43570	Receipts From Individual Schools	15,000.00	0.00	0.00 %	1,250.00	0.00	0.00 %
44110	Investment Income	75,000.00	(2,033.85)	2.71 %	6,250.00	0.00	0.00 %
44160	Retirees' Insurance Payments	62,400.00	(29,602.01)	47.44 %	5,200.00	(3,441.15)	66.18 %
44161	Cobra Insurance Payments	0.00	(106.47)	0.00 %	0.00	0.00	0.00 %
44170	Miscellaneous Refunds	2,000.00	(95.00)	4.75 %	166.67	(60.00)	36.00 %
44530	Sale Of Equipment	0.00	(12,950.00)	0.00 %	0.00	(12,950.00)	0.00 %
46511	Basic Education Program	22,205,000.00	(4,441,000.00)	20.00 %	1,850,416.67	(2,220,500.00)	120.00 %
46515	Early Childhood Education	738,754.00	(67,892.55)	9.19 %	61,562.83	(67,892.55)	110.28 %
46590	Other State Education Funds	236,469.00	(511,031.64)	216.11 %	19,705.75	(505,184.55)	2,563.64 %
46591	Coordinated School Health	160,000.00	(11,352.78)	7.10 %	13,333.33	(11,352.78)	85.15 %
46594	Family Resource Centers	30,211.00	0.00	0.00 %	2,517.58	0.00	0.00 %
46610	Career Ladder Program	88,600.00	0.00	0.00 %	7,383.33	0.00	0.00 %
46851	State Revenue Sharing -T.V.A.	1,150,000.00	(4,964.71)	0.43 %	95,833.33	(1,654.93)	1.73 %
47147	Safe And Drug-Free Schools-St Grants	344,555.00	(2,094.32)	0.61 %	28,712.92	(2,094.32)	7.29 %
47590	Other Federal Through State	210,632.00	(263,483.39)	125.09 %	17,552.67	(226,890.79)	1,292.63 %
47640	Rotc Reimbursement	71,000.00	0.00	0.00 %	5,916.67	0.00	0.00 %
48610	Donations	5,885.00	(17,485.00)	297.11 %	490.42	(3,600.00)	734.07 %
49700	Insurance Recovery	0.00	(21,836.89)	0.00 %	0.00	(21,836.89)	0.00 %
Total Revenues		40,803,443.00	(6,450,195.45)	15.81 %	3,400,286.92	(3,629,539.95)	106.74 %
Expenditures							
71100	Regular Instruction Program	(23,427,899.00)	4,133,114.48	17.64 %	(1,952,324.92)	1,983,634.90	101.60 %
71200	Special Education Program	(3,415,340.00)	562,071.70	16.46 %	(284,611.67)	271,996.22	95.57 %
71300	Vocational Education Program	(1,267,582.00)	292,942.78	23.11 %	(105,631.83)	105,877.44	100.23 %
72110	Attendance	(60,336.00)	15,156.99	25.12 %	(5,028.00)	5,046.96	100.38 %
72120	Health Services	(616,959.00)	108,522.83	17.59 %	(51,413.25)	53,106.87	103.29 %
72130	Other Student Support	(1,221,475.00)	272,169.56	22.28 %	(101,789.58)	141,943.11	139.45 %
72210	Regular Instruction Program	(1,636,517.00)	317,053.92	19.37 %	(136,376.42)	128,720.40	94.39 %

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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
72220	Special Education Program	(653,686.00)	226,930.60	34.72 %	(54,473.83)	65,105.13	119.52 %
72230	Vocational Education Program	(163,257.00)	39,711.33	24.32 %	(13,604.75)	14,052.97	103.29 %
72250	Technology	(849,771.00)	494,424.20	58.18 %	(70,814.25)	48,998.23	69.19 %
72310	Board Of Education	(620,628.00)	248,549.20	40.05 %	(51,719.00)	3,502.65	6.77 %
72320	Office Of The Superintendent	(511,476.00)	181,851.82	35.55 %	(42,623.00)	32,375.45	75.96 %
72410	Office Of The Principal	(1,250,125.00)	374,603.87	29.97 %	(104,177.08)	98,426.30	94.48 %
72510	Fiscal Services	(89,259.00)	21,688.54	24.30 %	(7,438.25)	7,490.23	100.70 %
72610	Operation Of Plant	(3,377,595.00)	1,980,914.50	58.65 %	(281,466.25)	240,571.57	85.47 %
72620	Maintenance Of Plant	(275,000.00)	112,020.05	40.73 %	(22,916.67)	16,198.00	70.68 %
72710	Transportation	(1,947,570.00)	501,340.02	25.74 %	(162,297.50)	199,305.75	122.80 %
72901	COVID-19 Expenditures	(300,000.00)	0.00	0.00 %	(25,000.00)	0.00	0.00 %
73300	Community Services	(594,532.00)	51,182.68	8.61 %	(49,544.33)	22,974.63	46.37 %
73400	Early Childhood Education	(858,180.00)	208,280.88	24.27 %	(71,515.00)	63,548.26	88.86 %
Total Expenditures		(43,137,187.00)	10,142,529.95	23.51 %	(3,594,765.58)	3,502,875.07	97.44 %
Total	141 General Purpose School	(2,333,744.00)	3,692,334.50	158.22 %	(194,478.67)	(126,664.88)	-65.13 %

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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	73,903.26	(8,990.23)	12.16 %	6,158.61	(4,587.15)	74.48 %
47141	Title 1 Grants To Local Educ Agencies	841,305.00	(143,636.95)	17.07 %	70,108.75	(65,378.15)	93.25 %
47143	Special Education - Grants To States	1,026,123.00	(179,629.70)	17.51 %	85,510.25	(64,294.60)	75.19 %
47145	Special Education Preschool Grants	21,807.00	(2,260.06)	10.36 %	1,817.25	791.12	-43.53 %
47146	English Language Acquisition Grants	24,333.88	(6,596.90)	27.11 %	2,027.82	0.00	0.00 %
47147	Safe And Drug-Free Schools-St Grants	1,284.14	(213.41)	16.62 %	107.01	0.00	0.00 %
47189	Eisenhower Prof Development State	160,840.00	(24,839.35)	15.44 %	13,403.33	(11,366.63)	84.80 %
47307	COVID-19 Grant B	2,273,236.29	(566,725.41)	24.93 %	189,436.36	(559,789.44)	295.50 %
47309	COVID-19 Grant D	100,000.00	(91,000.00)	91.00 %	8,333.33	(91,000.00)	1,092.00 %
47590	Other Federal Through State	62,923.13	(4,533.24)	7.20 %	5,243.59	(2,305.27)	43.96 %
Total Revenues		4,585,755.70	(1,028,425.25)	22.43 %	382,146.31	(797,930.12)	208.80 %
Expenditures							
71100	Regular Instruction Program	(1,654,934.45)	782,173.07	47.26 %	(137,911.20)	588,278.51	426.56 %
71200	Special Education Program	(754,821.00)	117,359.97	15.55 %	(62,901.75)	60,422.17	96.06 %
71300	Vocational Education Program	(120,670.08)	71,627.62	59.36 %	(10,055.84)	71,627.62	712.30 %
72120	Health Services	(45,744.00)	0.00	0.00 %	(3,812.00)	0.00	0.00 %
72130	Other Student Support	(319,351.85)	30,532.42	9.56 %	(26,612.65)	17,220.90	64.71 %
72210	Regular Instruction Program	(709,838.94)	71,922.41	10.13 %	(59,153.25)	32,547.32	55.02 %
72220	Special Education Program	(321,509.00)	130,833.08	40.69 %	(26,792.42)	21,011.71	78.42 %
72230	Vocational Education Program	(4,174.38)	651.07	15.60 %	(347.87)	162.67	46.76 %
72250	Technology	(495,400.00)	7,125.00	1.44 %	(41,283.33)	(53,692.50)	-130.06 %
72620	Maintenance Of Plant	(76,944.00)	6,812.00	8.85 %	(6,412.00)	6,812.00	106.24 %
72710	Transportation	(82,368.00)	0.00	0.00 %	(6,864.00)	0.00	0.00 %
Total Expenditures		(4,585,755.70)	1,219,036.64	26.58 %	(382,146.31)	744,390.40	194.79 %
Total	142 School Federal Projects	0.00	190,611.39	100.00 %	0.00	(53,539.72)	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	67,959.00	(1,266.60)	1.86 %	5,663.25	(1,266.60)	22.37 %
43522	Lunch Payments - Adults	35,000.00	(1,463.50)	4.18 %	2,916.67	(1,463.50)	50.18 %
43525	A La Carte Sales	10,500.00	(708.65)	6.75 %	875.00	(708.65)	80.99 %
43570	Receipts From Individual Schools	100.00	(2.75)	2.75 %	8.33	(2.75)	33.00 %
44110	Investment Income	5,000.00	(239.36)	4.79 %	416.67	(0.09)	0.02 %
46520	School Food Service	25,000.00	0.00	0.00 %	2,083.33	0.00	0.00 %
47111	USDA School Lunch Program	1,621,142.00	(310,182.37)	19.13 %	135,095.17	(236,443.57)	175.02 %
47113	Breakfast	564,758.00	(106,100.14)	18.79 %	47,063.17	(63,594.06)	135.12 %
47114	USDA - Other	234,680.00	(44,827.69)	19.10 %	19,556.67	0.00	0.00 %
47990	Other Direct Federal Revenue	174,000.00	(63,557.00)	36.53 %	14,500.00	0.00	0.00 %
Total Revenues		2,738,139.00	(528,348.06)	19.30 %	228,178.25	(303,479.22)	133.00 %
Expenditures							
73100	Food Service	(2,755,657.00)	1,543,903.81	56.03 %	(229,638.08)	86,247.11	37.56 %
Total Expenditures		(2,755,657.00)	1,543,903.81	56.03 %	(229,638.08)	86,247.11	37.56 %
Total	143 Central Cafeteria	(17,518.00)	1,015,555.75	5,797.21 %	(1,459.83)	(217,232.11)	-

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151 General Debt Service		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	1,088,302.00	(14.68)	0.00 %	90,691.83	0.00	0.00 %
40120	Trustee's Collections - Prior Year	10,000.00	117.61	-1.18 %	833.33	0.00	0.00 %
40125	Bankruptcy	1,000.00	(1.41)	0.14 %	83.33	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	10,000.00	(2,010.88)	20.11 %	833.33	(1,139.60)	136.75 %
40140	Interest And Penalty	6,000.00	(146.68)	2.44 %	500.00	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	84,508.00	(46,802.00)	55.38 %	7,042.33	(46,802.00)	664.58 %
40320	Bank Excise Tax	1,000.00	0.00	0.00 %	83.33	0.00	0.00 %
44110	Investment Income	3,000.00	(717.83)	23.93 %	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	(50,868.00)	21.70 %	19,535.00	(50,868.00)	260.39 %
49800	Transfers In	125,000.00	0.00	0.00 %	10,416.67	0.00	0.00 %
	Total Revenues	1,590,230.00	(100,443.87)	6.32 %	132,519.17	(98,809.60)	74.56 %
Expenditures							
82110	General Government	(864,000.00)	0.00	0.00 %	(72,000.00)	0.00	0.00 %
82210	General Government	(502,742.00)	1,281.60	0.25 %	(41,895.17)	0.00	0.00 %
82310	General Government	(271,920.00)	50,924.62	18.73 %	(22,660.00)	16,956.00	74.83 %
	Total Expenditures	(1,638,662.00)	52,206.22	3.19 %	(136,555.17)	16,956.00	12.42 %
Total	151 General Debt Service	(48,432.00)	(48,237.65)	-99.60 %	(4,036.00)	(81,853.60)	-2,028.09

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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	3,402,363.00	0.00	0.00 %	283,530.25	0.00	0.00 %
40120	Trustee's Collections - Prior Year	60,000.00	356.58	-0.59 %	5,000.00	0.00	0.00 %
40125	Bankruptcy	3,000.00	(3.22)	0.11 %	250.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	46,000.00	(7,321.46)	15.92 %	3,833.33	(4,149.19)	108.24 %
40140	Interest And Penalty	18,000.00	(414.35)	2.30 %	1,500.00	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	162,060.00	0.00	0.00 %	13,505.00	0.00	0.00 %
40285	Adequate Facilities/Development Tax	400,000.00	(86,090.55)	21.52 %	33,333.33	0.00	0.00 %
40320	Bank Excise Tax	5,170.00	0.00	0.00 %	430.83	0.00	0.00 %
44110	Investment Income	60,000.00	(2,990.96)	4.98 %	5,000.00	0.00	0.00 %
44170	Miscellaneous Refunds	0.00	(6,191.86)	0.00 %	0.00	(6,191.86)	0.00 %
	Total Revenues	4,156,593.00	(102,655.82)	2.47 %	346,382.75	(10,341.05)	2.99 %
Expenditures							
82130	Education	(3,815,000.00)	0.00	0.00 %	(317,916.67)	0.00	0.00 %
82230	Education	(1,183,767.00)	38,951.58	3.29 %	(98,647.25)	0.00	0.00 %
82330	Education	(130,000.00)	124.43	0.10 %	(10,833.33)	0.00	0.00 %
	Total Expenditures	(5,128,767.00)	39,076.01	0.76 %	(427,397.25)	0.00	0.00 %
Total	156 Education Debt Service	(972,174.00)	(63,579.81)	-6.54 %	(81,014.50)	(10,341.05)	-12.76 %

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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							
40120	Trustee's Collections - Prior Year	0.00	(4.87)	0.00 %	0.00	0.00	0.00 %
40125	Bankruptcy	0.00	(0.27)	0.00 %	0.00	0.00	0.00 %
40140	Interest And Penalty	0.00	(0.80)	0.00 %	0.00	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	127,486.00	(121,772.00)	95.52 %	10,623.83	(121,772.00)	1,146.22 %
44110	Investment Income	0.00	(203.17)	0.00 %	0.00	0.00	0.00 %
44570	Contributions & Gifts	2,500.00	(335.50)	13.42 %	208.33	(167.50)	80.40 %
46990	Other State Revenues	497,420.00	(497,420.00)	100.00 %	41,451.67	0.00	0.00 %
49600	Proceeds From Sale Of Capital Assets	0.00	(1,214.00)	0.00 %	0.00	(1,214.00)	0.00 %
49700	Insurance Recovery	0.00	(1,428,533.59)	0.00 %	0.00	0.00	0.00 %
	Total Revenues	627,406.00	(2,049,484.20)	326.66 %	52,283.83	(123,153.50)	235.55 %
Expenditures							
58900	Miscellaneous	(4,000.00)	0.00	0.00 %	(333.33)	0.00	0.00 %
91110	General Administration Projects	(200,948.00)	42,931.38	21.36 %	(16,745.67)	7,185.00	42.91 %
91120	Administration Of Justice Projects	0.00	133,344.00	0.00 %	0.00	0.00	0.00 %
91130	Public Safety Projects	(48,100.00)	29,760.50	61.87 %	(4,008.33)	25,687.00	640.84 %
91140	Public Health And Welfare Projects	(11,900.00)	10,668.33	89.65 %	(991.67)	5,719.37	576.74 %
91190	Other General Government Projects	(68,573.00)	0.00	0.00 %	(5,714.42)	0.00	0.00 %
91200	Highway & Street Capital Projects	(89,820.00)	0.00	0.00 %	(7,485.00)	0.00	0.00 %
99100	Transfers Out	(400,000.00)	0.00	0.00 %	(33,333.33)	0.00	0.00 %
	Total Expenditures	(823,341.00)	216,704.21	26.32 %	(68,611.75)	38,591.37	56.25 %
Total 171	General Capital Projects	(195,935.00)	(1,832,779.99)	-935.40 %	(16,327.92)	(84,562.13)	-517.90

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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	284,769.00	(3.82)	0.00 %	23,730.75	0.00	0.00 %
40120	Trustee's Collections - Prior Year	2,225.00	34.72	-1.56 %	185.42	0.00	0.00 %
40125	Trustee's Collections - Bankruptcy	300.00	(0.09)	0.03 %	25.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	3,500.00	(526.15)	15.03 %	291.67	(298.18)	102.23 %
40140	Interest And Penalty	1,000.00	(37.65)	3.77 %	83.33	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	9,390.00	0.00	0.00 %	782.50	0.00	0.00 %
40320	Bank Excise Tax	200.00	0.00	0.00 %	16.67	0.00	0.00 %
Total Revenues		301,384.00	(532.99)	0.18 %	25,115.33	(298.18)	1.19 %
Expenditures							
91200	Highway & Street Capital Projects	(351,384.00)	100,013.34	28.46 %	(29,282.00)	100,000.00	341.51 %
Total Expenditures		(351,384.00)	100,013.34	28.46 %	(29,282.00)	100,000.00	341.51 %
Total 176	Highway Capital Projects	(50,000.00)	99,480.35	198.96 %	(4,166.67)	99,701.82	2,392.84

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177 Education Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40285	Adequate Facilities/Development Tax	200,000.00	0.00	0.00 %	16,666.67	0.00	0.00 %
	Total Revenues	200,000.00	0.00	0.00 %	16,666.67	0.00	0.00 %
Expenditures							
91300	Education Capital Projects	(549,035.00)	261,694.29	47.66 %	(45,752.92)	123,203.36	269.28 %
	Total Expenditures	(549,035.00)	261,694.29	47.66 %	(45,752.92)	123,203.36	269.28 %
Total	177 Education Capital Projects	(349,035.00)	261,694.29	74.98 %	(29,086.25)	123,203.36	423.58 %

Loudon County Commission

October 4, 2021

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 October 04,2021

RIKKI BRANDENBURG	ALEXANDER W MUGRIDGE
MEREDITH BROOKS	KIM F. NIX
DONNA M EASON	HARINI CHETAN PATEL
JESSICA GREEN	WILMA DEAN RABY
MCKENZIE R HASTINGS	ANGELA VANCE ROGERS
MACKENZIE INGRAM	SONJIA L WALLACE
AUSTIN J MCCONKEY	BARBARA ANNETTE WHITE
COURTNEY MCCONNIEL	DANIEL WOOLSEY
STACI ANTOINETTE MONROE	
SHANNON MOTT	

Loudon County Commission
EXHIBIT 100421-V