

**LOUDON COUNTY COMMISSION  
REGULAR MEETING  
June 6, 2022**

[illegible]

**LOUDON COUNTY COMMISSION**  
**LOUDON COUNTY, TENNESSEE**  
**Monday, June 6, 2022**  
**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 6<sup>th</sup> day of June 2022.
- Commission Chairman Henry Cullen** called the meeting to order at 6:00 pm.
- Commissioner Duff** 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, Gary Whitfield, Henry Cullen, Harold Duff, Van Shaver** (7)
- The following commissioner was absent: **Matthew Tinker, Bill Satterfield, Adam Waller** (3)
- Also present, was the **Honorable Mayor Buddy Bradshaw and Chief Deputy Clerk, Tammie Wampler. Director of Accounts and Budgets, Tracy Blair** was present to hand out documents and later left the meeting.
- (3) Agenda Adoption      **Commission Chairman Cullen** requested that the June 6<sup>th</sup>, 2022 agenda be adopted. **Commission Chairman Cullen** requested that item # 7 be removed from the agenda for the Tellico Village Release and Indemnity Agreement. **Commission Shaver** made a motion to accept the agenda as amended. **Commissioner Brewster** seconded the motion.
- Upon Voice Vote, the motion PASSED unanimously.
- (4) Minutes Approved      **Commission Chairman Cullen** requested that the May 9<sup>th</sup>, 2022 Loudon County Commission Meeting Minutes be accepted. **Commissioner Shaver** made the motion to accept the minutes as written. **Commissioner Brewster** seconded the motion.
- Upon Voice Vote, the motion PASSED.
- (5) General Public Comments      **Commission Chairman Cullen** called to the floor those who signed up for General Public Comments. The following people spoke:
- 1) **Steve Field** – Landfill
- 2) **Sarah Thomason** – Library
- 3) **Blake Moore** – Landfill and Communication
- 4) **Susan E. Gingrich** – Republic and Discrimination
- (6) Sale of Property – Centre 75 Lot 6A (15 acres)      **Loudon County Economic Development Director – Jack Qualls** presented to commission for consideration, the sale of Centre 75 Lot 6A (15 acres). **Commissioner Whitfield** made a motion to approve the sale. **Commissioner Meers** seconded the motion.
- Commissioner Cullen** called for a Roll Call Vote.
- The following commissioners voted AYE:
- Meers, Hurley, Whitfield, Cullen, Duff, Shaver, Brewster** (7)
- The motion PASSED unanimously. (7/0) **EXHIBIT 060622-A**
- (7) ThreeStar Annual Report      **Loudon County Economic Development Director – Jack Qualls** presented to commission the ThreeStar Annual Report. **Commissioner Meers** made a motion to approve. **Commissioner Brewster** seconded the motion.
- Upon Voice Vote, the motion PASSED. **EXHIBIT 060622-B**

(8) Boards & Committees- Equalization, Loudon County Library Board, Ocoee River Regional Board

**Mayor Bradshaw** presented to commission the following Boards and Committees:

Equalization Board - (**Ruth Henderson McQueen, Delmar Davis, Patricia Shepherd and Cynthia Fleming** / Expiration Date: April 2024) **RESOLUTION 060622-C**

Loudon County Library Board – (**Kyle Styer** – Expiration Date: June 2024, **Pauline Barbour, Cindy Benefield, Elizabeth Hall, Beth Waldermann, Jo Ann Hart** – Expiration Date: June 2025, **Sandi Jorgensen, Sarah Thomason, Carolyn Page** – Expiration Date: June 2023) **RESOLUTION 060622-D**

Ocoee River Regional Board – (**Pauline Barbour and Elizabeth Hall** – Expiration Date: June 2023) **RESOLUTION 060622-E**

**Commissioner Shaver** made a motion to accept the Boards and Committees appointed by **Mayor Bradshaw**. **Commissioner Whitfield** seconded the motion.

Upon Voice Vote, the motion PASSED unanimously.

(9) Covid Leave Policy Extension thru December 2022

**Mayor Bradshaw** presented to commission the Covid Leave Policy to extend it for another six months. This would cover the dates of July 1, 2022 to December 31, 2022.

**Commissioner Shaver** made a motion to approve the policy for the six-month extension. **Commissioner Brewster** seconded the motion.

Upon Voice Vote, the motion PASSED unanimously. **EXHIBIT 060622-F**

(10) EMPG Grant \$ 3975 from EMA Operating Budget

**Mayor Bradshaw** presented for **Director of Accounts and Budgets – Tracy Blair** the following:

Consideration of recommendation to approve application / acceptance of \$ 3,975 increase in the EMPG grant; required matching funds from EMA operating budget.

**Commissioner Brewster** made a motion to accept the recommendation. **Commissioner Shaver** seconded the motion.

**Commissioner Cullen** called for a Roll Call Vote.

The following commissioners voted AYE:

**Hurley, Whitfield, Cullen, Duff, Shaver, Brewster, Meers (7)**

The motion PASSED unanimously. (7/0)

(11) Budget Amendments – Funds 131, 141, 142

Consideration of recommendation to approve the amendments in the following funds

- 1) Highway Department Fund 131 **RESOLUTION 060622-G**
- 2) General Purpose School Fund 141 **RESOLUTION 060622-H**
- 3) School Federal Projects Fund 142 **RESOLUTION 060622-I**

**Commissioner Shaver** made a motion to accept the recommendation of all three items. **Commissioner Brewster** seconded the motion.

**Commissioner Cullen** called for a Roll Call Vote.

The following commissioners voted AYE:

**Whitfield, Cullen, Duff, Shaver, Brewster, Meers, Hurley (7)**

The motion PASSED unanimously. (7/0)

(12) Statutory Bond – Mike Garren / Director of Schools

**Mayor Bradshaw** presented for **Director of Accounts and Budgets – Tracy Blair** the Statutory Bond for the **Director of Schools - Mike Garren**.

**Commissioner Brewster** made a motion to accept the bond. **Commissioner Shaver** seconded the motion. **EXHIBIT 060622-J**

**Commissioner Cullen** called for a Roll Call Vote.

The following commissioners voted AYE:

**Cullen, Duff, Shaver, Brewster, Meers, Hurley, Whitfield (7)**

The motion PASSED unanimously. (7/0)

(13) Monthly  
Reports

**Mayor Bradshaw** requested that the record reflect the distribution of the following reports:

- 1) Budget Committee Meeting Minutes for April 18, 2022  
**EXHIBIT 060622-K**

(14) Bonds &  
Notaries

- 2) Summary Financial Statement for May 2022 **EXHIBIT 060622-L**

**Commissioner Meers** made a motion that was seconded by **Commissioner Shaver** to approve the following notaries and bonds:

**Mary E. Allen, Kelsey Barnard, Shelecia A. Brewer,  
Jason Conforti, Deborah K. Farmer, Jessica Fitch,  
Jewel M. Ford, Kelsey Michelle Hall, Devvin Alan Howard,  
Kandyn Leach, Rebecca D. McKee, Angela Mikolajewski,  
Lindsey M. Cobb, Jennifer Renee Russell, Canda Sims,  
Sharon Snodderly, Beverly Veal, Christi Selvage Williams,  
Lesa F. Williams**

Upon Voice Vote the motion PASSED. **EXHIBIT 060622-M**

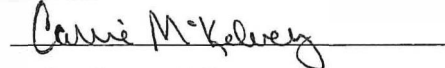
(15) Adjourn

There being no further business a motion being duly made by **Commissioner Shaver** and seconds by **Commissioner Brewster** the June 6<sup>th</sup>, 2022 County Commission Meeting was adjourned at 6:31 pm.




Loudon County Commission Chairman

ATTEST:



Loudon County Clerk



Loudon County Mayor



# *Loudon County Commission Meeting*

*Monday, June 6, 2022*

## ***Centre 75 Lot 6A (15 acres) Purchase Consideration***

*Loudon County Commission*  
**EXHIBIT 060622-A**

**AUTHORIZING THE SALE OF CERTAIN PROPERTY  
AT CENTRE 75 BUSINESS PARK**

**WHEREAS**, Loudon County and the City of Loudon jointly own certain real properties at Centre 75 Business Park at Highway 72, and

**WHEREAS**, The Loudon County Economic Development Agency recommends the sale of approximately 15.00± acres of real property within Centre 75 Business Park, being identified as portions of Tax Map 040, Parcel 105.05.

**NOW, THEREFORE, BE IT RESOLVED**, by the Loudon County Commission of Loudon, Tennessee as follows:

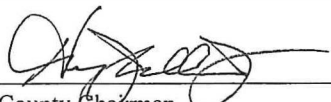
**Section 1.** The Loudon County Commission hereby concurs with the recommendation and agrees to sell approximately 15.00± acres of real property within Centre 75 Business Park, being identified as portions of Tax Map 040, Parcel 105.05 of Loudon County, Tennessee, for a total purchase price of \$405,000.


**Section 2.** \$30,000 from the proceeds of the sale shall be retained in Centre 75 account.

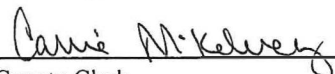
**Section 2.** The County Mayor, Rollen "Buddy" Bradshaw, is authorized to sign any documents required to complete this transaction and convey the property to the buyer.

**Section 3.** This Resolution shall take effect immediately, the public welfare requiring it.

Attest:

  
\_\_\_\_\_  
County Chairman

  
\_\_\_\_\_  
County Mayor

  
\_\_\_\_\_  
County Clerk





# Loudon County - Parcel: 040 105.05



Date: April 12, 2021  
County: Loudon  
Owner: LOUDON COUNTY  
Address: CENTRE PARK DR 1501  
Parcel Number: 040 105.05  
Deeded Acreage: 31.89  
Calculated Acreage: 0  
Date of Imagery: 2019

Esri, HERE, Garmin, (c) OpenStreetMap contributors  
TN Comptroller - OLG  
TDOT  
State of Tennessee, Comptroller of the Treasury, Office of Local Government  
(OLG)

The property lines are compiled from information maintained by your local county Assessor's office but are not conclusive evidence of property ownership in any court of law.





# *Loudon County Commission Meeting*

*Monday, June 6, 2022*

## **Three Star Annual Report**



Office of Rollen "Buddy" Bradshaw  
LOUDON COUNTY MAYOR

100 River Road • Suite 106 • Loudon, Tennessee 37774

**Fiscal Strength and Efficient Government Fiscal Confirmation Letter  
2022 ThreeStar Program requirements**

This document confirms that Loudon County has taken the following actions in accordance with the requirements of the ThreeStar Program:

- The county mayor has reviewed with the county commission at an official meeting the county's debt management policy that is currently on file with the Comptroller of the Treasury Office. The purpose of this requirement is to ensure that local elected officials are aware and knowledgeable of the county's debt management policy.
- The county mayor and county commission acknowledge that an annual cash flow forecast must be prepared and submitted to the Comptroller prior to issuance of debt. The purpose of this requirement is to ensure elected officials are aware that prior to the issuance of debt the county must go through the process of assessing the county's cash flow. This is done to evaluate the county's finances and confirm that sufficient revenues are available to cover additional debt service associated with the proposed issuance of debt.
- The county mayor and county commission acknowledge that all county offices are required to have documented system of internal controls (TCA Section 9-18-102).

**Debt Management Policy**

This is an acknowledgement that the Debt Management Policy of Loudon County is on file with the Office of the Comptroller of the Treasury and was reviewed with the members of the Loudon County Commission present at the meeting held on the 6 day of JUNE.

☒ Minutes of this meeting have been included as documentation of this agenda item.

**Annual Cash Flow Forecast**

This is an acknowledgement that prior to the issuance of debt an annual cash flow forecast was prepared for the appropriate fund and submitted to the Comptroller's office and was reviewed with the members of the Loudon County Commission present at the meeting held on the 6 day of JUNE.

☒ Minutes of this meeting have been included as documentation of this agenda item.

**Confirmation of Documented Internal Controls Requirement**

This is an acknowledgement that Loudon County Commission understands that all county offices are required to develop a documented system of internal control for all offices, funds, and departments under the authority and administration of the elected officials of Loudon County in compliance with Section 9-18-102 (a), Tennessee Code Annotated.

Acknowledged this 6 day of JUNE, 2022

Buddy Bradshaw  
County Mayor/Executive Name

[Signature]  
Signature

Phone 865-458-4664 • Cell 865-740-6960 • Fax 865-458-1784  
[bradshawb@loudoncountytv-tn.gov](mailto:bradshawb@loudoncountytv-tn.gov) • [www.loudoncounty-tn.gov](http://www.loudoncounty-tn.gov)

# *Loudon County Commission Meeting*

*Monday, June 6, 2022*

## **Boards & Committees**

*Equalization Board*

*Loudon County Library Board*

*Ocoee River Regional Board*

**LOUDON COUNTY COMMISSION**  
**RESOLUTION 060622-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 the authority to make certain committee and board appointments; and

**WHEREAS**, appointments are necessary and/or desirable at this time with a 2 year rotation term; and


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

**EQUALIZATION BOARD**

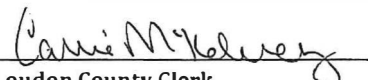
<u>Appointee</u>	<u>Term Expiration</u>
Ruth Henderson-McQueen	April 2024
Delmar Davis	April 2024
Patricia Shepherd	April 2024
Cynthia Fleming	April 2024


Lenoir City Representative

**NOW, THEREFORE, BE IT RESOLVED** that the Loudon County Commission, meeting in regular session assembled this 6<sup>th</sup> day of June, 2022 hereby approves or acknowledges (as appropriate) the said appointments.

  
Loudon County Commission Chairman

**ATTEST:**

  
Loudon County Clerk

  
Loudon County Mayor



**LOUDON COUNTY COMMISSION**  
**RESOLUTION 060622 -D**

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

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

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

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


**LOUDON COUNTY LIBRARY BOARD**

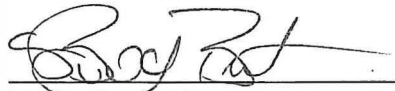
<u>Appointee</u>		<u>Term Expiration</u>
Pauline Barbour	Philadelphia	June 2025
Cindy Benefield	Greenback	June 2025
Elizabeth Hall	Tellico Village	June 2025
Jo Ann Hart	Lenoir City	June 2025
Beth Waldermann	Lenoir City	June 2025

***NOW THEREFORE BE IT RESOLVED*** that the Loudon County Commission, meeting in regular session assembled this 6<sup>th</sup> day of June, 2022 hereby approves or acknowledges (as appropriate) the said appointments.

  
\_\_\_\_\_  
Loudon County Commission Chairman

ATTEST:

  
\_\_\_\_\_  
Loudon County Clerk

  
\_\_\_\_\_  
Loudon County Mayor

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

<u>Appointee</u>		<u>Term Expiration</u>
Sandy Jorgensen	Tellico Village	June 2023
Sarah Thomason	Loudon	June 2023
Kyle Styer	Loudon	June 2024
Carolyn Page	At-Large	June 2023

**LOUDON COUNTY COMMISSION**  
***RESOLUTION 060622-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 3 year rotation term; and

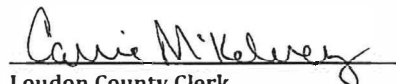
**WHEREAS**, the County Mayor appoints the following members of the

**OCOE RIVER REGIONAL LIBRARY BOARD**


<b><u>Appointee</u></b>	<b><u>Term Expiration</u></b>
Pauline Barbour	June 2023
Elizabeth Hall	June 2023

**NOW, THEREFORE, BE IT RESOLVED** that the Loudon County Commission, meeting in regular session assembled this 6<sup>th</sup> day of June, 2022 hereby approves or acknowledges (as appropriate) the said appointments.

**ATTEST:**

  
Loudon County Clerk

  
Loudon County Commission Chairman

  
Loudon County Mayor

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

<b><u>Appointee</u></b>	<b><u>Term Expiration</u></b>
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# *Loudon County Commission Meeting*

*Monday, June 6, 2022*

## **Covid Leave Policy**

*Extension from July 1, 2022 to December 31, 2022*

Loudon County Government  
COVID-19 Leave Policy (temporary)

Due to the COVID-19 pandemic, Loudon County is instituting this temporary policy to address paid time off in certain circumstances. This policy will be effective as of July 1, 2022 and will continue only through December 31, 2022, unless extended by County Commission.

The County recognizes the impact of the pandemic to our employees and has put in place temporary measures to alleviate concerns related to time off for positive COVID tests during the pandemic period. This policy provides for paid leave (in addition to the employee's sick leave and annual leave) to be used in specific situations ("COVID Leave").

All regular full-time and part-time employees are provided up to a maximum of two (2) weeks of COVID Leave to be used during the policy period. Two weeks for full-time employees is calculated at eighty (80) hours, and for part-time employees, it is calculated at an average number of hours worked over a two-week period, not to exceed sixty (60) hours total for the two-week period. COVID Leave will only be provided to County employees in the following situations:

(1) Employees who have received a positive COVID-19 test from a doctor or medical facility and are unable to work from home either due to their illness or the inability of the County to provide remote work. COVID Leave is only provided for the period of time the employee is under a treating medical provider's order to remain at home due to the COVID positive test, up to the maximum number of hours listed above. In order to utilize COVID Leave, employees must notify the supervising County official and are required to submit a medical statement signed by a licensed physician certifying that the employee has been diagnosed with COVID-19 due to a positive test result.

(2) Employees who have been directly exposed to COVID-19 by being in close contact (as defined by the Center for Disease Control) with someone who is positive for COVID-19, are provided up to a maximum of forty (40) hours as COVID Leave, provided that the employee seeks a COVID-19 test. If the COVID-19 test is negative, the employee's COVID Leave is capped at forty (40) hours. If the COVID-19 test is positive, the employee is permitted to utilize the remainder of the two-week maximum for COVID Leave listed above. In order to utilize COVID Leave for this reason, the employee must submit documentation evidencing the COVID-19 test, whether positive or negative.

If the supervising County official believes that there is work the employee can perform from home, and the affected employee is able to and chooses to work from home, the employee may work from home without utilizing COVID Leave. However, an employee is not required to work from home rather than use COVID Leave if the employee is eligible for COVID Leave.

COVID Leave does not count as hours worked and is not included in an employee's regular rate for overtime purposes. Absences which are covered by COVID Leave and which qualify under the FMLA count toward an eligible employee's entitlement under the FMLA.

COVID Leave will not be paid out or converted to Sick or Annual leave if it is not used. COVID Leave is only for use with a positive COVID test of an employee. Employees are not permitted to donate COVID Leave time to any other County employee.

# *Loudon County Commission Meeting*

*Monday, June 6, 2022*

## **Budget Amendments**

*Consideration of recommendation to approve resolutions for amendments in the following funds:*

*Highway Department Fund 131*

**Loudon County Commission**  
**RESOLUTION 060622-G**

**A RESOLUTION AMENDING THE HIGHWAY/PUBLIC WORKS FUND 131  
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022**

**WHEREAS**, Loudon County Commission adopted the 2021 – 2022 budget that included the Highway/Public Works Fund 131 on July 6, 2021; and

**WHEREAS**, amendments in the revenue and/or expense budgets are now recommended to more accurately reflect anticipated and/or known revenues and expenditures for the current fiscal year; and

**WHEREAS**, sources of revenue for the amendments in revenue budgets could be Local Taxes, State or Federal Grants, or Other Sources; and

**WHEREAS**, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 2021 – 2022 budget adoption; and

**WHEREAS**, funds for amendments in the expense budgets that do not have a direct revenue stream will be provided for from the available fund balance; and

**WHEREAS**, the estimated Beginning Fund Balance has been updated to reflect the Year End Report (unaudited estimates) or audit (if available); thereby a more accurate budget.

**NOW, THEREFORE, BE IT RESOLVED**, that the FY 2021 - 2022 Highway/Public Works Fund 131 has been amended by Loudon County Commission.

**BE IT FURTHER RESOLVED**, that the projected fund balance at fiscal year-end has been adjusted and is summarized as follows:

	Original <u>Budget</u>	Previously Approved <u>Amends</u>	Amends Approved <u>this Res</u>	Approved Amended <u>Budget</u>
Audited Total FB June 30, 2021	1,367,553			
Less Audited Encumbrances	423,078			
PLUS PY Enc Liquidated	194,391			
Available Fund Balance July 1, 2021	1,138,866			
Total Revenue	4,524,747	306,236	0	4,830,983
Total Available Funds	5,663,613	306,236	0	5,969,849
Expenditure Budget	4,548,178	1,135,628	0	5,683,806
Effect on Fund Balance	(23,431)	(829,392)	0	(852,823)
Ending Fund Balance	1,115,435	(829,392)	0	286,043

[SEE ATTACHED EXHIBIT \_\_\_\_ DETAILED SPREADSHEET]

**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 6th day of June 2022.

ATTEST:

Loudon County Clerk



  
Loudon County Commission Chair

  
Loudon County Mayor

Loudon County  
Highway Fund 131  
Fiscal Year Ending June 30, 2022

	A	B	C	D	E	F	G	H
1			<b>Highway Dept 131</b>					
2	<b>Account</b>		5/16/2022 12:52	2021-2022	2021-2022	Approved	Proposed	Proposed
3	<b>Number</b>			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
117	<b>Total Highway/Public Works Expenditures</b>							
118	60000		Highways					
119	61000		Administration					
120	101		County Official	101,811	9,824	111,635		111,635
121	103		Assistant	75,650		75,650		75,650
122	140		Salary Supplement	0	4,915	4,915		4,915
123	141		Foremen			0		0
124	142		Mechanics	41,621		41,621		41,621
125	143		Equipment Operators			0		0
126	144		Equipment Operators - Heavy	202,488		202,488	0	202,488
127	145		Equipment Operators - Light	296,276		296,276		296,276
128	147		Truck Drivers	117,021		117,021	(6,000)	111,021
129	161		Secretary	44,700		44,700		44,700
130	162		Clerical Personnel			0		0
131	168		Temporary Personnel			0		0
132	169		Part-time Personnel	14,976		14,976		14,976
133	187		Overtime Pay	15,000		15,000	17,323	32,323
134	302		Advertising	150	(58)	92		92
135	320		Dues & Memberships	6,000	(63)	5,937		5,937
136	331		Legal Services	500		500		500
137	337		Maintenance - Office Equipment			0		0
138	348		Postal Charges	150	121	271		271
139	349		Printing, Stationery & Forms	800		800		800
140	355		Travel		3,500	3,500		3,500
141	435		Office Supplies	1,500		1,500		1,500
142	524		In-Service/Staff Development	2,000		2,000		2,000
143	599		Other Charges			0		0
144	719		Office Equipment	1,000		1,000		1,000
145								
146			<b>Total Administration</b>	<b>921,643</b>	<b>18,239</b>	<b>939,882</b>	<b>11,323</b>	<b>951,205</b>
147								

Budget Committee May 16, 2022  
County Commission Jun 6, 2022

Loudon County Commission  
**RESOLUTION 060622-G**

Loudon County  
Highway Fund 131  
Fiscal Year Ending June 30, 2022

	A	B	C	D	E	F	G	H
1			<b>Highway Dept 131</b>					
2	<b>Account</b>		5/16/2022 12:52	<b>2021-2022</b>	<b>2021-2022</b>	<b>Approved</b>	<b>Proposed</b>	<b>Proposed</b>
3	<b>Number</b>			<b>Org Bgt</b>	<b>Amds</b>	<b>Amded Bgt</b>	<b>Amds</b>	<b>Amded Budget</b>
4								
148								
149								
150								
151	<b>62000</b>		<b>Highway and Bridge Maintenance</b>					
152	321		Engineering Services	500	(500)	0		0
153	323		Explosive and Drilling Services			0		0
154	351		Rentals	5,500		5,500	516	6,016
155	399		Other Contracted Services	42,500	50,000	92,500		92,500
156	402		Asphalt	308,546	820,000	1,128,546		1,128,546
157	403		Asphalt - Cold Mix	6,000	4,500	10,500		10,500
158	404		Asphalt - Hot Mix	150,000	(61,956)	88,044		88,044
159	408		Concrete	7,000	(2,000)	5,000		5,000
160	409		Crushed Stone	45,000		45,000	(516)	44,484
161	436		Other Road Materials	15,000		15,000		15,000
162	438		Pipe	20,000		20,000		20,000
163	443		Road Signs	15,000	2,000	17,000		17,000
164	444		Salt	20,000	(14,000)	6,000		6,000
165	445		Sand	1,000		1,000		1,000
166	468		Chemicals	1,500		1,500		1,500
167	499		Other Supplies & Materials	10,000		10,000		10,000
168								
169			<b>Total Highway &amp; Bridge Maintenance</b>	<b>647,546</b>	<b>798,044</b>	<b>1,445,590</b>	<b>0</b>	<b>1,445,590</b>
170								
171								
172								
173								
174								



Loudon County  
Highway Fund 131  
Fiscal Year Ending June 30, 2022

	A	B	C	D	E	F	G	H
1			<b>Highway Dept 131</b>					
2	<b>Account</b>		5/16/2022 12:52	<b>2021-2022</b>	<b>2021-2022</b>	<b>Approved</b>	<b>Proposed</b>	<b>Proposed</b>
3	<b>Number</b>			<b>Org Bgt</b>	<b>Amds</b>	<b>Amded Bgt</b>	<b>Amds</b>	<b>Amded Budget</b>
4								
175	63100		<b>Operation &amp; Maintenance of Equipment</b>					
176	336		Maintenance & Repair - Equipment	40,000		40,000		40,000
177	338		Maintenance & Repair Vehicles	10,000	(1,000)	9,000		9,000
178	353		Towing Services	1,500		1,500		1,500
179	359		Disposal Fees	8,000		8,000		8,000
180	399		Other Contracted Services			0		0
181	412		Diesel Fuel	50,000	12,000	62,000		62,000
182	416		Equipment Parts - Heavy	47,000	(15,000)	32,000		32,000
183	417		Equipment Parts - Light	120,000	15,000	135,000	(7,000)	128,000
184	418		Equip/Mach Parts			0		0
185	425		Gasoline	27,000		27,000	7,000	34,000
186	433		Lubricants	8,000		8,000		8,000
187	446		Small Tools			0		0
188	450		Tires and Tubes	24,500		24,500		24,500
189	499		Other Supplies & Materials	8,000		8,000		8,000
190	599		Other Charges	2,000		2,000		2,000
191								
192			<b>Total Operation &amp; Maint of Equip</b>	<b>346,000</b>	<b>11,000</b>	<b>357,000</b>	<b>0</b>	<b>357,000</b>
193								
194								

Loudon County  
Highway Fund 131  
Fiscal Year Ending June 30, 2022

	A	B	C	D	E	F	G	H
1			<b>Highway Dept 131</b>					
2	<b>Account</b>		5/16/2022 12:52	<b>2021-2022</b>	<b>2021-2022</b>	<b>Approved</b>	<b>Proposed</b>	<b>Proposed</b>
3	<b>Number</b>			<b>Org Bgt</b>	<b>Amds</b>	<b>Amded Bgt</b>	<b>Amds</b>	<b>Amded Budget</b>
4								
195	65000		<b>Other Charges</b>					
196	307		Communication	14,000		14,000		14,000
197	347		Pest Control	941		941		941
198	399		Other Contracted Services	4,000		4,000		4,000
199	410		Custodial Supplies	1,000		1,000		1,000
200	413		Drugs and Medical Supplies	1,700		1,700		1,700
201	415		Electricity	10,100		10,100		10,100
202	424		Garage Supplies	6,000		6,000		6,000
203	427		Ice	600		600		600
204	451		Uniforms	20,000		20,000		20,000
205	506		Liability Insurance	94,000	7,456	101,456		101,456
206	508		Premiums on Bonds	700		700		700
207	510		Trustee's Commission	30,000		30,000	685	30,685
208	511		Vehicle & Equip Insurance			0		0
209	599		Other Charges	4,000		4,000	(685)	3,315
210								
211			<b>Total Other Charges</b>	<b>187,041</b>	<b>7,456</b>	<b>194,497</b>	<b>0</b>	<b>194,497</b>
212								

Loudon County  
Highway Fund 131  
Fiscal Year Ending June 30, 2022

	A	B	C	D	E	F	G	H
1			<b>Highway Dept 131</b>					
2	<b>Account</b>		5/16/2022 12:52	<b>2021-2022</b>	<b>2021-2022</b>	<b>Approved</b>	<b>Proposed</b>	<b>Proposed</b>
3	<b>Number</b>			<b>Org Bgt</b>	<b>Amds</b>	<b>Amded Bgt</b>	<b>Amds</b>	<b>Amded Budget</b>
4								
213	66000		<b>Employee Benefits</b>					
214	188		Bonus Payments			0		0
215	188-RET-MED		Bonus Payments			0		0
216	201		Social Security	56,392	304	56,696		56,696
217	201		Social Security		609			
218	204		State Retirement- Pensions	60,025	330	60,355		60,355
219	204		State Retirement- Pensions		659			
220	205		Employee & Dependent Insurance	2,000		2,000		2,000
221	206		Life Insurance	3,303	(151)	3,152		3,152
222	206-RET-LIF		Life Insurance - Retirees	1,262	159	1,421		1,421
223	207		Medical Insurance	209,890	1,510	211,400		211,400
224	207-RET-MED		Medical Insurance - Retirees	43,495	(29,537)	13,958		13,958
225	207-SRHTH		Medical Insurance - Sr Health	18,495	3,396	21,891		21,891
226	208		Dental Insurance	12,853	756	13,609		13,609
227	208-RET-DEN		Dental Insurance - Retirees	3,748	1,100	4,848		4,848
228	209		Disability Insurance			0		0
229	210		Unemployment Compensation	5,000		5,000		5,000
230	212		Employer Medicare	13,188	72	13,260		13,260
231	212		Employer Medicare		142			
232	513		Workman's Compensation Insurance	58,000		58,000	(11,323)	46,677
233								
234			<b>Total Employee Benefits</b>	<b>487,651</b>	<b>(20,651)</b>	<b>467,000</b>	<b>(11,323)</b>	<b>455,677</b>
235								
236								
237								
238								
239								
240								

Loudon County  
Highway Fund 131  
Fiscal Year Ending June 30, 2022

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		5/16/2022 12:52	2021-2022	2021-2022	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
301	Audited Total FB June 30, 2021			1,367,553				
302	Less Audited Encumbrances			423,078				
303								
304	PLUS PY Enc Liquidated-FY21 Vehicle Trade-ins (3/2022)			194,391				
305								
306	Estimated Available Fund Balance July 1, 2021			1,138,866		1,138,866		1,138,866
307								
308								
309								
310								
311	Total Revenue			4,524,747	306,236	4,830,983	0	4,830,983
312								
313								
314	Total Available Funds			5,663,613	306,236	5,969,849	0	5,969,849
315								
316	Expenditure Budget			4,548,178	1,135,628	5,683,806	0	5,683,806
317								
318	Total Expenditures and Transfer Out			4,548,178	1,135,628	5,683,806	0	5,683,806
319								
320	Estimated Ending Fund Balance			1,115,435	(829,392)	286,043	0	286,043
321								
322								
323								
324								
325								
326								

# *Loudon County Commission Meeting*

*Monday, June 6, 2022*

## **Budget Amendments**

*Consideration of recommendation to approve resolutions for amendments in the following funds:*

*General Purpose School Fund 141*

**Loudon County Commission**  
**RESOLUTION 060622-H**

**A RESOLUTION AMENDING THE GENERAL PURPOSE SCHOOL FUND 141  
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022**

**WHEREAS**, Loudon County Commission adopted the 2021 – 2022 budget that included the General Purpose School Fund 141 on July 6, 2021; and

**WHEREAS**, Loudon County Board of Education has recommended and approved amendments in the revenue and/or expense budgets to more accurately reflect anticipated and/or known revenues and expenditures for the current fiscal year; and

**WHEREAS**, sources of revenue for the amendments in revenue budgets could be Non-Recurring Items, State Funds or Grants, Federal Funds, and/or Other Sources; and

**WHEREAS**, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 2021 – 2022 budget adoption; and

**WHEREAS**, funds for amendments in the expense budgets that do not have a direct revenue stream will be provided for from the available fund balance; and

**WHEREAS**, the estimated Beginning Fund Balance has been updated to reflect the Year End Report (unaudited estimates) or audit (if available); thereby a more accurate budget.

**NOW, THEREFORE, BE IT RESOLVED**, that the FY 2021 - 2022 General Purpose School Fund 141 has been amended by Loudon County Commission.

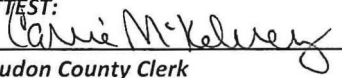
**BE IT FURTHER RESOLVED**, that the projected fund balance at fiscal year-end has been adjusted and is summarized as follows:

	Original Budget	Previously Approved Amends	Amends Approved this Res	Approved Amended Budget
Audited June 30, 2021 FB	5,539,797			
Less Restricted, Committed & Assigned	490,012			
Available Fund Balance July 1, 2021	5,049,785			
Total Revenue & Transfers In	40,797,558	2,184,971	766,323	43,748,852
Total Expenditures & Transfers Out	42,514,458	1,019,492	516,323	44,050,273
Effect on Fund Balance	(1,716,900)	1,165,479	250,000	(301,421)
Ending Fund Balance	3,332,885	4,498,364		4,748,364

[SEE ATTACHED EXHIBIT \_\_\_\_ DETAILED SPREADSHEET]

**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 6th day of June 2022.

ATTEST:

  
Loudon County Clerk

  
Loudon County Commission Chair

  
Loudon County Mayor



# *Loudon County Commission Meeting*

*Monday, June 6, 2022*

## **Budget Amendments**

*Consideration of recommendation to approve resolutions for amendments in the following funds:*

*School Federal Projects Fund 142*

**Loudon County Commission**  
**RESOLUTION 060622-H**

**A RESOLUTION AMENDING THE GENERAL PURPOSE SCHOOL FUND 141  
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022**

**WHEREAS**, Loudon County Commission adopted the 2021 – 2022 budget that included the General Purpose School Fund 141 on July 6, 2021; and

**WHEREAS**, Loudon County Board of Education has recommended and approved amendments in the revenue and/or expense budgets to more accurately reflect anticipated and/or known revenues and expenditures for the current fiscal year; and

**WHEREAS**, sources of revenue for the amendments in revenue budgets could be Non-Recurring Items, State Funds or Grants, Federal Funds, and/or Other Sources; and

**WHEREAS**, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 2021 – 2022 budget adoption; and

**WHEREAS**, funds for amendments in the expense budgets that do not have a direct revenue stream will be provided for from the available fund balance; and

**WHEREAS**, the estimated Beginning Fund Balance has been updated to reflect the Year End Report (unaudited estimates) or audit (if available); thereby a more accurate budget.

**NOW, THEREFORE, BE IT RESOLVED**, that the FY 2021 - 2022 General Purpose School Fund 141 has been amended by Loudon County Commission.

**BE IT FURTHER RESOLVED**, that the projected fund balance at fiscal year-end has been adjusted and is summarized as follows:

	Original <u>Budget</u>	Previously Approved <u>Amends</u>	Amends Approved <u>this Res</u>	Approved Amended <u>Budget</u>
Audited June 30, 2021 FB	5,539,797			
Less Restricted, Committed & Assigned	490,012			
Available Fund Balance July 1, 2021	5,049,785			
Total Revenue & Transfers In	40,797,558	2,184,971	766,323	43,748,852
Total Expenditures & Transfers Out	42,514,458	1,019,492	516,323	44,050,273
Effect on Fund Balance	(1,716,900)	1,165,479	250,000	(301,421)
Ending Fund Balance	3,332,885	4,498,364		4,748,364

[SEE ATTACHED EXHIBIT \_\_\_\_ DETAILED SPREADSHEET]

**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 6th day of June 2022.

ATTEST:

*Carrie M. McElwee*  
Loudon County Clerk



*[Signature]*  
Loudon County Commission Chair

*[Signature]*  
Loudon County Mayor



Loudon County Board of Education  
Fund 141  
Ending June 30, 2022

BUDGET AMENDMENTS							
General Fund 141							
Account Number	5/16/2022 14:01	2021-2022	2021-2022	Approved	Proposed	Proposed	
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget	
General Purpose School Revenue							
40000	Local Taxes						
40100	County Property Taxes						
40110	Current Property Tax	9,892,092	0	9,892,092	0	9,892,092	
40120	Trustee's Collections Prior Year	100,000	0	100,000	0	100,000	
40125	Trustee's Collections - Bankruptcy	15,000	0	15,000	0	15,000	
40130	Clerk and Master's Collections Prior Year	175,000	0	175,000	0	175,000	
40140	Interest and Penalty	35,000	0	35,000	0	35,000	
40163 TATE	Payments in Lieu of Taxes	324,645	0	324,645	0	324,645	
	Total County Property Taxes	10,541,737	0	10,541,737	0	10,541,737	
40200	County Local Option Taxes						
40210	Local Option Sales Tax	4,800,000	0	4,800,000	0	4,800,000	
40275	Mixed Drink Tax	35,000	0	35,000	0	35,000	
	Total County Local Option Taxes	4,835,000	0	4,835,000	0	4,835,000	
40300	Statutory Local Taxes						
40320	Bank Excise Tax	30,000	0	30,000	0	30,000	
40350	Interstate Telecommunications Tax	0	0	0	0	0	
	Total Statutory Local Taxes	30,000	0	30,000	0	30,000	
Total Local Taxes		15,406,737	0	15,406,737	0	15,406,737	
41000	Licenses and Permits						
41100	Licenses						
41110	Marriage Licenses	1,200	0	1,200	0	1,200	
	Total Licenses	1,200	0	1,200	0	1,200	
Total Licenses and Permits		1,200	0	1,200	0	1,200	

Loudon County Commission  
RESOLUTION 060622-H

Loudon County Board of Education  
Fund 141  
Ending June 30, 2022

43000		Charges for Current Services							
43500		Education Charges							
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		Recurring Items							
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		Nonrecurring Items							
44530		Sale of Equipment	0	17,275	17,275	0	17,275		
44540		Sale of Property	0	1,918,500	1,918,500	0	1,918,500		
44570		Contributions and Gifts	0	0	0	0	0		
		Total Nonrecurring Items	0	1,935,775	1,935,775	0	1,935,775		

Loudon County Board of Education  
Fund 141  
Ending June 30, 2022

Total Other Local Revenues		139,400	1,935,775	2,075,175	0	2,075,175	
46000	State of Tennessee						
46300	State Education Funds						
46511	Basic Education Program	22,205,000	19,000	22,224,000	0	22,224,000	
46515	Early Childhood Education	738,754	0	738,754	0	738,754	LCBOE: Summer Camp Grants.
46590	Other State Education Funds	58,467	0	58,467	0	58,467	
46590 BC	Bridge Camp	0	0	0	152,002	152,002	
46590 LC	Learning Camp Transportation	0	0	0	103,022	103,022	
46590 SLC	Summer Learning Camps	0	0	0	387,754	387,754	
46590 SMC	STEAM Mini Camps	0	0	0	110,787	110,787	
46590 ACE	Other State Education Funds	0	74,000	74,000	0	74,000	
46590 FRC	Family Resource Center	0	0	0	0	0	
46590 LEAP	LEAPS Grant	178,002	524	178,526	0	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	93,524	23,552,558	753,565	24,306,123	
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	93,524	24,702,558	753,565	25,456,123	
46980	Other State Grants	0	9,998	9,998	0	9,998	
46981	Safe Schools	0	83,610	83,610	0	83,610	
46990	Other State Revenue	0	0	0	0	0	
	Total	0	93,608	93,608	0	93,608	

Loudon County Board of Education

Fund 141

Ending June 30, 2022

47000		Federal Government							
47100		<u>Federal Through State</u>							
47143		Special Education - Grants to States	0	27,744	27,744	0	27,744		
47147		Safe and Drug-Free Schools State Grant	249,284	(51,900)	197,384	0	197,384		
47147	EES	Safe and Drug-Free Schools State Grant	95,271	(18,618)	76,653	0	76,653		
47590	VR	Other Federal Through State VR Grant	210,632	0	210,632	0	210,632		
		<b>Total Federal Through State</b>	<b>555,187</b>	<b>(42,774)</b>	<b>512,413</b>	<b>0</b>	<b>512,413</b>		
47600		<u>Direct Federal Revenue</u>							
47640		ROTC Reimbursement	71,000	0	71,000	0	71,000		
		<b>Total Direct Federal Revenue</b>	<b>71,000</b>	<b>0</b>	<b>71,000</b>	<b>0</b>	<b>71,000</b>		
<b>Total Federal Government</b>			<b>626,187</b>	<b>(42,774)</b>	<b>583,413</b>	<b>0</b>	<b>583,413</b>		
48600		Citizens Groups							
48130		Contributions	0	18,500	18,500	0	18,500		
48610		Donations	0	15,385	15,385	0	15,385		
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	6,445	6,445	0	6,445		
48610-CL		Donations - CL	0	5,600	5,600	0	5,600		
48610-FAM		Donations - FAM	0	9,018	9,018	3,000	12,018		LCBOE: FRC Donation
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	11,208	11,208	0	11,208		
		<b>Total Citizens Groups</b>	<b>0</b>	<b>66,156</b>	<b>66,156</b>	<b>3,000</b>	<b>69,156</b>		
48990		Other							
48990		Other	0	0	0	0	0		LCBOE: LHS insurance claim.
49700		Insurance Recovery	0	38,682	38,682	9,758	48,440		
49800		Transfer In	0	0	0	0	0		
<b>Total Revenues</b>			<b>40,797,558</b>	<b>2,184,971</b>	<b>42,982,529</b>	<b>766,323</b>	<b>43,748,852</b>		
		<b>Total Other Source</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Total General Purpose School</b>			<b>40,797,558</b>	<b>2,184,971</b>	<b>42,982,529</b>	<b>766,323</b>	<b>43,748,852</b>		

Loudon County Board of Education

Fund 141

Ending June 30, 2022

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	LCBOE: Summer Camp expenditures.	
116 BC		Teachers - Bridge Camp	0	0	0	99,900	99,900		
116 SLC		Teachers - Summer Learning Camps	0	0	0	249,318	249,318		
116 SMC		Teachers - STREAM Mini Camps	0	0	0	78,732	78,732		
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		
163 BC		Educational Assistants - Bridge Camp	0	0	0	10,800	10,800		
163 SLC		Educational Assistants - Summer Learning Camps	0	0	0	46,285	46,285		
163 SMC		Educational Assistants - STREAM Mini Camps	0	0	0	7,535	7,535		
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		
201 BC		Social Security - Bridge Camp	0	0	0	7,031	7,031		
201 SLC		Social Security - Summer Learning Camps	0	0	0	18,327	18,327		
201 SMC		Social Security - STREAM Mini Camps	0	0	0	5,349	5,349		
204		State Retirement	1,588,119	31,900	1,620,019	0	1,620,019		
204 BC		State Retirement - Bridge Camp	0	0	0	11,293	11,293		
204 SLC		State Retirement - Summer Learning Camps	0	0	0	28,786	28,786		
204 SMC		State Retirement - STREAM Mini Camps	0	0	0	8,615	8,615		
205-RET	VIS	Employee and Dependent Insurance	2,803	0	2,803	0	2,803	LCBOE: Insurance adjustment to complete the year.	
206		Life Insurance	57,632	0	57,632	(5,000)	52,632		
206-RET	LIF	Life Insurance	14,700	0	14,700	0	14,700		
207		Medical Insurance	2,622,913	19,000	2,641,913	45,000	2,686,913		
207-RET	MED	Medical Insurance	52,828	0	52,828	0	52,828		
208		Dental Insurance	132,143	0	132,143	(15,000)	117,143		
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		
212 BC		Employer Medicare - Bridge Camp	0	0	0	1,644	1,644		
212 SLC		Employer Medicare - Summer Learning Camps	0	0	0	4,286	4,286		
212 SMC		Employer Medicare - STREAM Mini Camps	0	0	0	1,251	1,251		

Loudon County Board of Education  
Fund 141  
Ending June 30, 2022

355	Travel	5,000	0	5,000	0	5,000	
399	Other Contracted Services	98,600	15,061	113,661	0	113,661	
429	Instructional Supplies	118,000	2,000	120,000	0	120,000	
429 BC	Instructional Supplies - Bridge Camp	0	0	0	0	0	
429 SLC	Instructional Supplies - Summer Learning Camps	0	0	0	1,266	1,266	
429 SMC	Instructional Supplies - STREAM Mini Camps	0	0	0	2,778	2,778	
429 EES	Instructional Supplies - Eaton Elementary School	48,197	6,144	54,341	0	54,341	
429 FLM	Instructional Supplies - Fort Loudoun Middle School	19,786	9,950	29,736	0	29,736	
429 GBS	Instructional Supplies - Greenback School	33,196	(1,262)	31,934	0	31,934	
429 HPS	Instructional Supplies - Highland Park Elementary School	25,832	(3,385)	22,447	0	22,447	
429 LES	Instructional Supplies - Loudon Elementary School	35,623	(3,546)	32,077	0	32,077	
429 LHS	Instructional Supplies - Loudon High School	46,040	(7,142)	38,898	0	38,898	
429 NMS	Instructional Supplies - North Middle School	42,256	9,957	52,213	0	52,213	
429 PES	Instructional Supplies - Philadelphia Elementary School	26,782	817	27,599	0	27,599	
429 SES	Instructional Supplies - Steekee Elementary School	13,975	(470)	13,505	0	13,505	
449	Textbooks	225,000	0	225,000	0	225,000	
471	Software	50,000	10,000	60,000	0	60,000	
524	In-Service Staff Development	2,000	0	2,000	(2,000)	0	
599 FLM	Other Charges	0	5,000	5,000	0	5,000	
599 GBS	Other Charges	0	5,000	5,000	0	5,000	
599 NMS	Other Charges	0	5,000	5,000	0	5,000	
599 PES	Other Charges	0	3,500	3,500	0	3,500	
790	Other Equipment	250,000	(23,000)	227,000	(159,630)	67,370	
790 EES	Other Equipment - Eaton Elementary School	12,780	(3,659)	9,121	0	9,121	
790 FLM	Other Equipment - Fort Loudoun Middle School	13,272	1,523	14,795	0	14,795	
790 GBS	Other Equipment - Greenback School	9,037	4,000	13,037	0	13,037	
790 HPS	Other Equipment - Highland Park Elementary School	7,776	6,600	14,376	0	14,376	
790 LES	Other Equipment - Loudon Elementary School	9,369	14,373	23,742	0	23,742	
790 LHS	Other Equipment - Loudon High School	13,526	19,726	33,252	0	33,252	
790 NMS	Other Equipment - North Middle School	30,865	(4,650)	26,215	0	26,215	
790 PES	Other Equipment - Philadelphia Elementary School	11,619	10,062	21,681	0	21,681	
790 SES	Other Equipment - Steekee Elementary School	601	5,331	5,932	0	5,932	
	<b>Total Regular Instruction Program</b>	<b>23,039,608</b>	<b>480,330</b>	<b>23,519,938</b>	<b>446,566</b>	<b>23,966,504</b>	

Loudon County Board of Education

Fund 141

Ending June 30, 2022

71200		<i>Special Education Program</i>							
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	(21,000)	2,000	0	2,000		
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	33,000	74,752	0	74,752		
499		Other Supplies & Materials	40,000	29,744	69,744	0	69,744		
725		Special Education Equipment	103,500	91,000	194,500	0	194,500		
		<b>Total Special Instruction Program</b>	<b>3,378,035</b>	<b>170,049</b>	<b>3,548,084</b>	<b>0</b>	<b>3,548,084</b>		

Loudon County Board of Education

Fund 141

Ending June 30, 2022

71300		<i>Vocational Education Program</i>							
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	(4,000)	1,700	(500)	1,200		
198		Non-Certified Substitute Teachers	10,000	(5,500)	4,500	500	5,000		
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	22,000	168,360		
208		Dental Insurance	5,400	0	5,400	1,500	6,900		
208-RET	DEN	Dental Insurance	810	0	810	0	810	LCBOE: Increasing CTE travel to complete year.	
212		Employer Medicare	11,819	63	11,882	0	11,882		
336		Maintenance and Repair Services-Equipment	2,300	0	2,300	(1,226)	1,074		
355		Travel	8,000	5,500	13,500	1,226	14,726		
425		Gasoline	200	0	200	0	200		
429		Instructional Supplies	74,386	2,000	76,386	0	76,386		
499	PES	Other Supplies & Materials	0	9,998	9,998	0	9,998		
790		Other Equipment	59,000	(2,700)	56,300	0	56,300		
		<b>Total Vocational Education Program</b>	<b>1,262,464</b>	<b>10,416</b>	<b>1,272,880</b>	<b>23,500</b>	<b>1,296,380</b>		
<b>Total Instruction</b>			<b>27,680,107</b>	<b>660,795</b>	<b>28,340,902</b>	<b>470,066</b>	<b>28,810,968</b>		



Loudon County Board of Education

Fund 141

Ending June 30, 2022

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	1,674	47,512	0	47,512		LCBOE: Summer Camp expenditures.
131		Medical Personnel	294,103	(159,103)	135,000	0	135,000		
131	BC	Medical Personnel - Bridge Camp	0	0	0	4,500	4,500		
131	SLC	Medical Personnel - Summer Learning Camps	0	0	0	13,490	13,490		
131	SMC	Medical Personnel - STREAM Mini Camps	0	0	0	2,196	2,196		
189	CSH	Other Salaries & Wages	49,114	3,489	52,603	0	52,603		
198	CSH	Non-Certified Substitute Teachers	2,000	(2,000)	0	0	0		
201		Social Security	18,235	1,606	19,841	0	19,841		
201	BC	Social Security - Bridge Camp	0	0	0	279	279		
201	SLC	Social Security - Summer Learning Camps	0	0	0	837	837		
201	SMC	Social Security - STREAM Mini Camps	0	0	0	137	137		
201	CSH	Social Security	6,011	127	6,138	0	6,138		
204		State Retirement	19,735	2,668	22,403	0	22,403		
204	BC	State Retirement - Bridge Camp	0	0	0	302	302		
204	SLC	State Retirement - Summer Learning Camps	0	0	0	906	906		
204	SMC	State Retirement - STREAM Mini Camps	0	0	0	148	148		
204	CSH	State Retirement	6,037	882	6,919	0	6,919		
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	4,927	12,451	0	12,451		
208		Dental Insurance	2,400	0	2,400	0	2,400		
208	CSH	Dental Insurance	375	66	441	0	441		
208-RET	DEN	Dental Insurance	432	0	432	0	432		
212		Employer Medicare	4,265	376	4,641	0	4,641		
212	BC	Employer Medicare - Bridge Camp	0	0	0	66	66		
212	SLC	Employer Medicare - Summer Learning Camps	0	0	0	196	196		
212	SMC	Employer Medicare - STREAM Mini Camps	0	0	0	32	32		
212	CSH	Employer Medicare	1,377	58	1,435	0	1,435		
355		Travel	400	0	400	0	400		
355	CSH	Travel	2,000	0	2,000	0	2,000		
399		Other Contracted Services	9,100	0	9,100	0	9,100		
399	BC	Other Contracted Services - Bridge Camp	0	0	0	3,447	3,447		
399	SLC	Other Contracted Services - STREAM Mini Camp	0	0	0	2,826	2,826		
399	CSH	Other Contracted Services	0	0	0	0	0		
413		Drugs and Medical Supplies	14,000	0	14,000	0	14,000		

BOE Approved May 12, 2022

Budget Committee May 16, 2022

County Commission Jun 6, 2022

Loudon County Board of Education

Fund 141

Ending June 30, 2022

435		Office Supplies	1,000	0	1,000	0	1,000		
499	ACE	Other Supplies & Materials	0	74,000	74,000	0	74,000		
499	CSH	Other Supplies & Materials	23,094	(7,305)	15,789	0	15,789		
524		In-Service/Staff Development	600	0	600	0	600		
524	CSH	In-Service/Staff Development	1,470	999	2,469	0	2,469		
735	CSH	Health Equipment	15,000	(2,917)	12,083	0	12,083		
		<b>Total Health Services</b>	<b>586,412</b>	<b>(80,453)</b>	<b>505,959</b>	<b>29,362</b>	<b>535,321</b>		

Loudon County Board of Education

Fund 141

Ending June 30, 2022

72130		Other Student Support							
117		Career Ladder Program	1,000	0	1,000	0	1,000	LCBOE: Summer Camp expenditures.	
123		Guidance Personnel	703,546	14,070	717,616	0	717,616		
123	BC	Guidance Personnel - Bridge Camp	0	0	0	10,800	10,800		
123	SLC	Guidance Personnel - Summer Learning Camps	0	0	0	18,000	18,000		
123	SMC	Guidance Personnel - STREAM Mini Camps	0	0	0	3,402	3,402		
162		Clerical Personnel	154,814	3,096	157,910	0	157,910		
201		Social Security	53,280	1,064	54,344	0	54,344		
201	BC	Social Security - Bridge Camp	0	0	0	670	670		
201	SLC	Social Security - Summer Learning Camps	0	0	0	1,116	1,116		
201	SMC	Social Security - STREAM Mini Camps	0	0	0	211	211		
204		State Retirement	82,745	1,656	84,401	0	84,401		
204	BC	State Retirement - Bridge Camp	0	0	0	1,113	1,113		
204	SLC	State Retirement - Summer Learning Camps	0	0	0	1,854	1,854		
204	SMC	State Retirement - STREAM Mini Camps	0	0	0	351	351		
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	14,500	172,810		
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		
212	BC	Employer Medicare - Bridge Camp	0	0	0	157	157		
212	SLC	Employer Medicare - Summer Learning Camps	0	0	0	261	261		
212	SMC	Employer Medicare - STREAM Mini Camps	0	0	0	50	50		
309	SAFE	Contracts with Government Agencies	0	5,000	5,000	0	5,000		
322		Evaluation and Testing	20,000	0	20,000	0	20,000		
355		Travel	500	0	500	0	500		
399	SAFE	Contracted Services	0	10,460	10,460	0	10,460		
524		In Service/Staff Development	4,500	0	4,500	0	4,500		
790	SAFE	Other Equipment	0	68,150	68,150	0	68,150		
		Total Other Student Support	1,201,341	103,744	1,305,085	52,485	1,357,570		

## Loudon County Board of Education

Fund 141

Ending June 30, 2022

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	(5,000)	0		
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	(5,000)	12,000		
432	EES	Library Books/Media - Eaton Elementary School	8,768	(1,568)	7,200	0	7,200		
432	FLM	Library Books/Media - Fort Loudoun Middle School	4,697	(4,642)	55	0	55		
432	GBS	Library Books/Media - Greenback School	13,385	(4,000)	9,385	0	9,385		
432	HPS	Library Books/Media - Highland Park Elementary	3,659	(300)	3,359	0	3,359		
432	LES	Library Books/Media - Loudon Elementary School	5,606	(1,916)	3,690	0	3,690		
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	(3,971)	2,725	0	2,725		
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	(1,265)	2,235	0	2,235		
524		In-Service/Staff Development	12,000	0	12,000	(5,000)	7,000		
524	EES	In-Service/Staff Development - Eaton Elementary	5,500	(4,473)	1,027	0	1,027		
524	FLM	In-Service/Staff Development - Fort Loudoun Middle School	5,300	(4,935)	365	0	365		
524	GBS	In-Service/Staff Development - Greenback School	13,300	4,742	18,042	0	18,042		
524	HPS	In-Service/Staff Development - Highland Park Elementary	4,900	(3,300)	1,600	0	1,600		
524	LES	In-Service/Staff Development - Loudon Elementary School	5,000	(3,200)	1,800	0	1,800		
524	LHS	In-Service/Staff Development - Loudon High School	5,255	(3,650)	1,605	0	1,605		
524	NMS	In-Service/Staff Development - North Middle School	6,750	(350)	6,400	0	6,400		
524	PES	In-Service/Staff Development - Philadelphia Elementary School	6,400	(4,000)	2,400	0	2,400		
524	SES	In-Service/Staff Development - Steekee Elementary School	4,000	(2,931)	1,069	0	1,069		
		<b>Total Regular Instruction Program</b>	<b>1,632,066</b>	<b>(34,478)</b>	<b>1,597,588</b>	<b>(15,000)</b>	<b>1,582,588</b>		

Loudon County Board of Education

Fund 141

Ending June 30, 2022

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 Medicare	4,738	0	4,738	0	4,738		
355		Travel	21,650	0	21,650	0	21,650		
399		Other Contracted Services	181,250	(106,000)	75,250	0	75,250		
524		In-Service/Staff Development	0	0	0	0	0		
		<b>Total Special Education Program</b>	<b>653,686</b>	<b>(106,000)</b>	<b>547,686</b>	<b>0</b>	<b>547,686</b>		

Loudon County Board of Education  
Fund 141  
Ending June 30, 2022

72230		<i>Vocational Education Program</i>							
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	3,500	4,000	0	4,000		
524		In-Service/Staff Development	3,000	6,200	9,200	0	9,200		
		<b>Total Vocational Education Program</b>	<b>165,394</b>	<b>7,563</b>	<b>172,957</b>	<b>0</b>	<b>172,957</b>		



Loudon County Board of Education  
Fund 141  
Ending June 30, 2022

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	(7,000)	256,170			
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	(9,000)	44,143			
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	11,837	131,837	0	131,837			
499	Other Supplies & Materials	4,000	0	4,000	0	4,000			
524	In Service/Staff Development	12,430	5,000	17,430	0	17,430			
790	Other Equipment	165,469	20,660	186,129	0	186,129			
	Total Central & Other Transportation	843,637	40,246	883,883	-16,000	-867,883			

Loudon County Board of Education  
Fund 141  
Ending June 30, 2022

72310	Board of Education								
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			
304	Architects	0	50,000	50,000	0	50,000			
305	Audit Services	12,300	0	12,300	(300)	12,000			
331	Legal Services	37,000	0	37,000	10,000	47,000			
355	Travel	4,000	0	4,000	0	4,000			
506	Liability Insurance	29,149	(16,412)	12,737	(4,700)	8,037			
508	Premium on Corporate Surety Bonds	400	0	400	0	400			
509	Refunds	15,000	0	15,000	(15,000)	0			
510	Trustee's Commission	300,000	0	300,000	90,000	390,000			
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	(4,951)	670,628	80,000	750,628			

LCBOE:  
Increased based on  
current year monthly  
average.

LCBOE:  
Increased based on  
current year monthly  
average.

Loudon County Board of Education  
Fund 141  
Ending June 30, 2022

72320		<i>Office of the Superintendent</i>							
101		County Official/Administrative Office	253,600	0	253,600	0	253,600		
117		Career Ladder Program	1,000	0	1,000	0	1,000		
161		Secretary (s)	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	(6,000)	25,767		
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	(13,800)	38,200		
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		
		<b>Total Office of the Superintendent</b>	<b>508,419</b>	<b>3,057</b>	<b>511,476</b>	<b>(19,800)</b>	<b>491,676</b>		

LCBOE:  
Moving to 72410-307  
Communication

Loudon County Board of Education

Fund 141

Ending June 30, 2022

72410		<u>Office of the Principal</u>							
104		Principals	830,654	19,481	850,135	6,050	856,185		
117		Career Ladder Program	6,000	0	6,000	0	6,000		
201		Social Security	51,873	1,208	53,081	0	53,081		
204		State Retirement	85,925	2,007	87,932	0	87,932		
205-RET	VIS	Employee and Dependent Insurance	182	0	182	0	182		
206		Life Insurance	1,450	0	1,450	0	1,450		
206-RET	LIF	Life Insurance	2,000	0	2,000	(1,000)	1,000		
207		Medical Insurance	116,550	0	116,550	0	116,550		
207-RET	MED	Medical Insurance	4,350	0	4,350	0	4,350		LCBOE: Increased based on final expenditures.
208		Dental Insurance	4,630	0	4,630	0	4,630		
208-REF	DEN	Dental Insurance	3,400	0	3,400	0	3,400		
212		Employer Medicare	12,132	283	12,415	0	12,415		
307		Communication	90,000	0	90,000	19,500	109,500		
348		Postage	5,000	0	5,000	0	5,000		
355		Travel	10,000	0	10,000	0	10,000		
524		In Service/Staff Development	3,000	0	3,000	(2,500)	500		
		<b>Total Office of the Principal</b>	<b>1,227,146</b>	<b>22,979</b>	<b>1,250,125</b>	<b>22,050</b>	<b>1,272,175</b>		
72510		<u>Fiscal Services</u>							
119		Accountants/Bookkeepers	68,110	1,363	69,473	0	69,473		
201		Social Security	4,223	85	4,308	0	4,308		
204		State Retirement	4,571	92	4,663	0	4,663		
206		Life Insurance	165	0	165	0	165		
206-RET	LIF	Life Insurance	86	0	86	0	86		
207		Medical Insurance	7,180	0	7,180	0	7,180		
208		Dental Insurance	375	0	375	0	375		
212		Employer Medicare	989	20	1,009	0	1,009		
355		Travel	200	0	200	0	200		
524		In Service/Staff Development	1,800	0	1,800	0	1,800		
		<b>Total Fiscal Services</b>	<b>87,699</b>	<b>1,560</b>	<b>89,259</b>	<b>0</b>	<b>89,259</b>		

Loudon County Board of Education

Fund 141

Ending June 30, 2022

72610		Operation of Plant							
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	(13,000)	44,551		
208		Dental Insurance	1,880	375	2,255	0	2,255		
208-RET	DEN	Dental Insurance	2,102	0	2,102	0	2,102		LCBOE: LHS Insurance claim.
212		Employer Medicare	2,039	593	2,632	0	2,632		
399		Other Contracted Services	1,295,000	51,323	1,346,323	9,758	1,356,081		
399	FLM	Other Contracted Services- Fort Loudoun Middle S	2,500	0	2,500	0	2,500		
399	FY21	Other Contracted Services - Prior Year	0	64,567	64,567	0	64,567		
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 Elements	2,500	0	2,500	0	2,500		
415		Electricity	1,113,118	0	1,113,118	40,000	1,153,118		
425		Gasoline	1,000	0	1,000	0	1,000		
434		Natural Gas	100,463	0	100,463	28,330	128,793		
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		
599		Other Charges	0	10,000	10,000	0	10,000		
		Total Operation of Plant	3,258,317	225,168	3,483,485	65,088	3,548,573		

Loudon County Board of Education  
Fund 141  
Ending June 30, 2022

72620		<i>Maintenance of Plant</i>							
335		Maintenance and Repair Services-Building	275,000	(21,000)	254,000	0	254,000		
335	TNRMT	Maintenance and Repair Services-Building	0	14,522	14,522	0	14,522		
		<b>Total Maintenance of Plant</b>	<b>275,000</b>	<b>-6,478</b>	<b>268,522</b>	<b>0</b>	<b>268,522</b>		
72710		<i>Transportation</i>							
105		Supervisor/Director	56,901	1,139	58,040	0	58,040		
189		Other Salaries & Wages	0	420	420	1,720	2,140		
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	(7,000)	2,070	0	2,070		
315		Contracts with Vehicle Owners	1,830,000	193,000	2,023,000	0	2,023,000		
315	LC	Contracts with Vehicle Owners - Learning Camp	0	0	0	103,022	103,022		
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	(1,720)	4,265		
790		Other Equipment	4,000	(3,251)	749	0	749		
		<b>Total Transportation</b>	<b>1,946,158</b>	<b>187,412</b>	<b>2,133,570</b>	<b>103,022</b>	<b>2,236,592</b>		
72901		<b>Education COVID-19</b>							
72901		<i>Support Services</i>							
116		Teachers	203,600	0	203,600	(203,600)	0		
201		Social Security	12,590	0	12,590	(12,590)	0		
204		State Retirement	20,860	0	20,860	(20,860)	0		
212		Employer Medicare	2,950	0	2,950	(2,950)	0		
399		Other Contracted Services	60,000	0	60,000	(60,000)	0		
499		Other Supplies & Materials	0	0	0	50,000	50,000		
		<b>Total COVID-19</b>	<b>300,000</b>	<b>0</b>	<b>300,000</b>	<b>-250,000</b>	<b>50,000</b>		
		<b>Total Support Services</b>	<b>13,420,049</b>	<b>360,510</b>	<b>13,780,559</b>	<b>51,207</b>	<b>13,831,766</b>		
<b>Total Education</b>			<b>41,100,156</b>	<b>1,021,305</b>	<b>42,121,461</b>	<b>521,273</b>	<b>42,642,734</b>		

LCBOE:  
Summer Camp  
expenditures.



Loudon County Board of Education

Fund 141

Ending June 30, 2022

73300		Community Services						
	105	Supervisor/Director	0	0	0	0	0	
	105 CCLC	Supervisor/Director - CCLC	11,444	229	11,673	0	11,673	
	105 LEAP	Supervisor/Director - LEAP Grant	18,500	297	18,797	0	18,797	
	116 CCLC	Teachers - CCLC	160,000	(21,371)	138,629	0	138,629	
	116 CCLC-EES	Teachers - CCLC	60,000	2,945	62,945	0	62,945	
	116 LEAP	Teachers - LEAP	100,000	17,000	117,000	0	117,000	
	162	Clerical Personnel	0	0	0	0	0	
	163 CCLC	Educational Assistants - CCLC Grant	20,000	(1,383)	18,617	0	18,617	
	163 CCLC-EES	Educational Assistants - CCLC Grant	8,000	(6,078)	1,922	0	1,922	
	163 LEAP	Educational Assistants - LEAPS Grant	10,000	7,705	17,705	0	17,705	
	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	(1,846)	10,024	0	10,024	
	201 CCLC-EES	Social Security CCLC Grant	4,216	(496)	3,720	0	3,720	
	201 FRC	Social Security - FRC Grant	1,605	0	1,605	0	1,605	
	201 LEAP	Social Security - LEAPS Grant	7,967	1,382	9,349	0	9,349	
	204	State Retirement	0	0	0	0	0	
	204 CCLC	State Retirement - CCLC Grant	18,078	(3,346)	14,732	0	14,732	
	204 CCLC-EES	State Retirement - CCLC Grant	6,813	(992)	5,821	0	5,821	
	204 FRC	State Retirement - FRC Grant	1,738	0	1,738	0	1,738	
	204 LEAP	State Retirement - LEAPS Grant	11,131	1,927	13,058	0	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	(432)	2,344	0	2,344	
	212 CCLC-EES	Employer Medicare - CCLC Grant	986	(116)	870	0	870	
	212 FRC	Employer Medicare FRC	375	0	375	0	375	
	212 LEAP	Employer Medicare - LEAPS Grant	1,863	324	2,187	0	2,187	
	355	Travel	1,500	0	1,500	0	1,500	
	355 CCLC	Travel - CCLC	500	(367)	133	0	133	
	355 CCLC-EES	Travel - CCLC	200	(200)	0	0	0	
	355 LEAP	Travel - LEAPS Grant	100	(49)	51	0	51	

Loudon County Board of Education  
Fund 141  
Ending June 30, 2022

399		Other Contracted Services	0	0	0	0	0	
399	CCLC	Other Contracted Services - CCLC	500	(500)	0	0	0	
399	CCLC-EES	Other Contracted Services - CCLC	1,000	(1,000)	0	0	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	(5,000)	0	0	0	
422	CCLC-EES	Food Supplies - CCLC	2,000	(2,000)	0	0	0	
422	LEAP	Food Supplies - LEAP	8,000	(8,000)	0	0	0	
422	WSF	Food Supplies	0	19,208	19,208	0	19,208	
429	CCLC	Instructional Supplies - CCLC	2,501	(2,501)	0	0	0	
429	CCLC-EES	Instructional Supplies - CCLC	2,305	(2,305)	0	0	0	
429	LEAP	Instructional Supplies - LEAP	4,941	(4,941)	0	0	0	
499		Other Supplies and Materials	4,000	0	4,000	0	4,000	
499	CCLC	Other Supplies & Materials - CCLC	10,883	(9,651)	1,232	0	1,232	LCBOE: FRC Donation
499	CCLC-EES	Other Supplies & Materials - CCLC	8,751	(7,376)	1,375	0	1,375	
499	CHR	Other Supplies & Materials - CHR	0	10,345	10,345	0	10,345	
499	CL	Other Supplies & Materials - CL	0	7,700	7,700	0	7,700	
499	FAM	Other Supplies & Materials - FAM	0	11,418	11,418	3,000	14,418	
499	FUEL	Other Supplies & Materials - FUEL	0	0	0	0	0	
499	LEAP	Other Supplies & Materials - LEAPS Grant	15,000	(14,621)	379	0	379	
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	(3,732)	0	0	0	
524	CCLC-EES	In Service/Staff Development - CCLC	1,000	(1,000)	0	0	0	
524	FRC	In Service/Staff Development - CCLC	600	0	600	0	600	
524	LEAP	In Service/Staff Development - LEAP	500	(500)	0	0	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	(2,000)	0	0	0	
		<b>Total Community Services</b>	<b>575,382</b>	<b>-21,073</b>	<b>554,309</b>	<b>3,000</b>	<b>557,309</b>	

Loudon County Board of Education  
Fund 141  
Ending June 30, 2022

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	(1,200)	1,570	
198		Non-Certified Substitute Teachers	7,000	0	7,000	1,200	8,200	
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	(6,000)	86,830	
207-RET	MED	Medical Insurance	1,950	0	1,950	(1,950)	0	
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	(7,950)	850,230	
76000		Capital Outlay						
76100		<u>Regular Capital Outlay</u>						
706		Building Construction	0	0	0	0	0	
		Total Regular Capital Outlay	0	0	0	0	0	

Loudon County Board of Education  
Fund 141  
Ending June 30, 2022

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	1,019,492	43,533,950	516,323	44,050,273		
		Total Other Uses	0	0	0	0	0		
Total General Purpose School			42,514,458	1,019,492	43,533,950	516,323	44,050,273		
Beginning Fund Balance (Unaudited)			5,049,785	0	5,049,785	0	5,049,785		
Total Revenue			40,797,558	2,184,971	42,982,529	766,323	43,748,852		
Total Available Funds			45,847,343	2,184,971	48,032,314	766,323	48,798,637		
Total Expenditures			42,514,458	1,019,492	43,533,950	516,323	44,050,273		
Estimated Ending Fund Balance			3,332,885	1,165,479	4,498,364	250,000	4,748,364		
* \$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 Meeting*

*Monday, June 6, 2022*

## **Budget Amendments**

*Consideration of recommendation to approve resolutions for amendments in the following funds:*

*School Federal Projects Fund 142*

**Loudon County Commission**  
**RESOLUTION 060622-I**

**A RESOLUTION AMENDING THE SCHOOL FEDERAL PROJECTS FUND 142  
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022**

**WHEREAS**, Loudon County Commission adopted the 2021 – 2022 budget that included the School Federal Projects Fund 142 on July 6, 2021; and

**WHEREAS**, Loudon County Board of Education has recommended and approved amendments in the revenue and/or expense budgets to more accurately reflect anticipated and/or known revenues and expenditures for the current fiscal year; and

**WHEREAS**, source of revenue for the amendments in revenue budgets is Federal Funds; and

**WHEREAS**, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 2021 – 2022 budget adoption; and

**WHEREAS**, the estimated Beginning Fund Balance has been updated to reflect the Year End Report (unaudited estimates) or audit (if available); thereby a more accurate budget.

**NOW, THEREFORE, BE IT RESOLVED**, that the FY 2021 - 2022 School Federal Projects Fund 142 has been amended by Loudon County Commission.

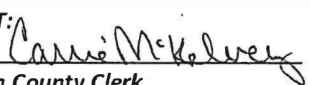
**BE IT FURTHER RESOLVED**, that the projected fund balance at fiscal year-end has been adjusted and is summarized as follows:

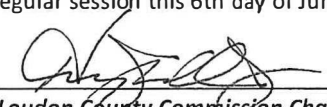
	Original <u>Budget</u>	Previously Approved <u>Amends</u>	Amends Approved <u>this Res</u>	Approved Amended <u>Budget</u>
Audited June 30, 2021 FB	356,559			
Total Revenue	2,212,519	13,702,755		13,702,755
Total Expenditures	2,212,519	13,702,755		13,702,755
Effect on Fund Balance	0	0	0	0
Ending Fund Balance	356,559	0	0	356,559

[SEE ATTACHED EXHIBIT \_\_\_\_ DETAILED SPREADSHEET]

**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 6th day of June 2022.

ATTEST:

  
Loudon County Clerk

  
Loudon County Commission Chair

  
Loudon County Mayor





Loudon County Board of Education  
Federal Fund 142  
Ending June 30, 2022

Loudon County Commission  
**RESOLUTION 060622-I**

	A	B	C	D	E	F	G	H	I
1			<b>Federal Fund 142</b>						
2			5/16/2022 14:10	2021-2022	2021-2022	Approved	Proposed	Proposed	
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
736									
737									
738	Sub Fund		932 - TN ALL Corps Revenue						
739									
740	47401		TN All Corps Grant	0.00	245,000.00	245,000.00	0.00	245,000.00	
741									
742									
743			Total Revenue	0.00	245,000.00	245,000.00	0.00	245,000.00	
744									
745	Sub Fund		932 - TN ALL Corps Expenditures						
746									
747									
748	71100		Regular Instruction Program						
749	116		Teachers	0.00	207,715.13	207,715.13	(16,457.16)	191,257.9	
750	201		Social Security	0.00	12,878.34	12,878.34	(1,023.33)	11,855.0	
751	204		State Retirement	0.00	21,394.66	21,394.66	(1,702.30)	19,692.36	
752	206		Life Insurance	0.00	0.00	0.00	319.00	319.00	
753	207		Medical Insurance	0.00	0.00	0.00	18,435.00	18,435.00	
754	208		Dental Insurance	0.00	0.00	0.00	670.00	670.00	
755	212		Employer Medicare	0.00	3,011.87	3,011.87	(241.21)	2,770.66	
756				0.00	245,000.00	245,000.00	0.00	245,000.00	
757									
758			Total Expenditures	0.00	245,000.00	245,000.00	0.00	245,000.00	
759									
760									
761			Revenues	0.00	245,000.00	245,000.00	0.00	245,000.00	
762									
763			Expenditures	0.00	245,000.00	245,000.00	0.00	245,000.00	
764									
765			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	
766									

LCBOE:  
Amendment to include  
small group reading  
intervention teachers.

Loudon County Board of Education  
Federal Fund 142  
Ending June 30, 2022

	A	B	C	D	E	F	G	H	I
1			Federal Fund 142						
2	Account Number		5/16/2022 14:10	2021-2022	2021-2022	Approved	Proposed	Proposed	
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
1043									
1044	Sub Fund		949 - Epidemiology & Laboratory Capacity (ELC)						
1045									
1046									
1047	77100		<u>Federal Through State</u>						
1048	47590		Epidemiology & Laboratory Capacity (ELC) Revenue	0.00	786,294.49	786,294.49	0.00	786,294.49	
1049									
1050									
1051			Total Revenue	0.00	786,294.49	786,294.49	0.00	786,294.49	
1052									
1053	Sub Fund		949 - Epidemiology & Laboratory Capacity (ELC) expenditures						
1054									
1055									
1056	72120		<u>Health Services</u>						
1057	105		Super isor/Director	0.00	5,500.00	5,500.00	0.00	5,500.00	
1058	131		Medical Personnel	0.00	365,189.00	365,189.00	0.00	365,189.00	
1059	189		Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00	
1060	201		Social Security	0.00	22,983.00	22,983.00	0.00	22,983.00	
1061	204		State Retirement	0.00	24,874.00	24,874.00	0.00	24,874.00	
1062	212		Employer Medicare	0.00	5,375.00	5,375.00	0.00	5,375.00	
1063	312		Contracts with Private Agencies	0.00	30,000.00	30,000.00	100,000.00	130,000.00	
1064	355		Travel	0.00	2,000.00	2,000.00	0.00	2,000.00	
1065	413		Drugs & Medical Supplies	0.00	189,373.49	189,373.49	(100,000.00)	89,373.49	
1066	735		Health Equipment	0.00	14,000.00	14,000.00	0.00	14,000.00	
1067	790		Other Equipment	0.00	0.00	0.00	0.00	0.00	
1068				0.00	659,294.49	659,294.49	0.00	659,294.49	
1069									
1070	72130		<u>Other Student Support</u>						
1071	499		Other Supplies & Materials	0.00	2,000.00	2,000.00	0.00	2,000.00	
1072				0.00	2,000.00	2,000.00	0.00	2,000.00	
1073									
1074	76100		<u>Regular Capital Outlay</u>						
1075	707		Building Improvement	0.00	125,000.00	125,000.00	0.00	125,000.00	
1076				0.00	125,000.00	125,000.00	0.00	125,000.00	
1077									
1078									
1079			Total Expenditures	0.00	786,294.49	786,294.49	0.00	786,294.49	
1080									
1081									
1082			Revenues	0.00	786,294.49	786,294.49	0.00	786,294.49	
1083									
1084			Expenditures	0.00	786,294.49	786,294.49	0.00	786,294.49	
1085									
1086			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	

LCBOE:  
Increasing contracted  
services for COVID testing  
- previously budgeted in  
supplies.

Loudon County Board of Education  
Federal Fund 142  
Ending June 30, 2022

	A	B	C	D	E	F	G	H	I
1			<b>Federal Fund 142</b>						
2			5/16/2022 14:10	<b>2021-2022</b>	<b>2021-2022</b>	<b>Approved</b>	<b>Proposed</b>	<b>Proposed</b>	
3	<b>Account Number</b>			<b>Org Bgt</b>	<b>Amds</b>	<b>Amded Bgt</b>	<b>Amds</b>	<b>Amded Budget</b>	
4									
1087									
1088	<b>Sub Fund</b>		<b>951 - Civics Seal Grant Revenue</b>						
1089									
1090									
1091	<b>71100</b>		<u>Federal Through State</u>						
1092		47310	Civics Seal Grant	0.00	17,000.00	17,000.00	0.00	17,000.00	
1093									
1094									
1095			<b>Total Revenue</b>	<b>0.00</b>	<b>17,000.00</b>	<b>17,000.00</b>	<b>0.00</b>	<b>17,000.00</b>	
1096									
1097	<b>Sub Fund</b>		<b>951 - Civics Seal Grant Expenditures</b>						
1098									
1099									
1100	<b>71100</b>		<u>Regular Instruction Program</u>						
1101		429	Instructional Supplies & Materials	0.00	995.00	995.00	0.00	995.00	LCBOE: Civics Seal Grant amendment based on final expenditures.
1102		599	Other Charges	0.00	405.00	405.00	1,600.00	2,005.00	
1103		722	Instructional Equipment	0.00	3,600.00	3,600.00	0.00	3,600.00	
1104				0.00	5,000.00	5,000.00	1,600.00	6,600.00	
1105									
1106	<b>72210</b>		<u>Support Services - Regular Instruction</u>						
1107		524	In Service/Staff Development	0.00	9,025.00	9,025.00	(2,025.00)	7,000.00	
1108				0.00	9,025.00	9,025.00	(2,025.00)	7,000.00	
1109									
1110	<b>72710</b>		<u>Transportation</u>						
1111		315	Contracts with Vehicle Owners	0.00	2,975.00	2,975.00	425.00	3,400.00	
1112				0.00	2,975.00	2,975.00	425.00	3,400.00	
1113									
1114			<b>Total Expenditures</b>	<b>0.00</b>	<b>17,000.00</b>	<b>17,000.00</b>	<b>0.00</b>	<b>17,000.00</b>	
1115									
1116									
1117			<b>Revenues</b>	<b>0.00</b>	<b>17,000.00</b>	<b>17,000.00</b>	<b>0.00</b>	<b>17,000.00</b>	
1118									
1119			<b>Expenditures</b>	<b>0.00</b>	<b>17,000.00</b>	<b>17,000.00</b>	<b>0.00</b>	<b>17,000.00</b>	
1120									
1121			<b>Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

Loudon County Board of Education  
Federal Fund 142  
Ending June 30, 2022

	A	B	C	D	E	F	G	H	I
1			Federal Fund 142						
2			5/16/2022 14:10	2021-2022	2021-2022	Approved	Proposed	Proposed	
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
1145									
1146	Sub Fund		999 - RESTRICTED FOR CASH FLOW						
1147									
1148									
1149									
1150									
1151	39000		Unassigned	300,000.00	0.00	300,000.00	0.00	300,000.00	
1152									
1153			Total Other Revenue	300,000.00	0.00	300,000.00	0.00	300,000.00	
1154									
1155									
1156			Total Revenue	300,000.00	0.00	300,000.00	0.00	300,000.00	
1157									
1158									
1159			Total RESTRICTED FOR CASH FLOW	300,000.00	0.00	300,000.00	0.00	300,000.00	
1160									
1161									
1162									
1163									
1164									
1165									
1166			Fund 142 Total Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00	
1167									
1168			Fund 142 Total Expenditures	2,212,519.41	11,490,235.30	13,702,754.71	0.00	13,702,754.71	
1169									
1170			Fund 142 Total Revenues	2,512,519.41	11,490,235.30	14,002,754.71	0.00	14,002,754.71	
1171									
1172			Fund 142 Total Ending Fund Balance	300,000.00	0.00	300,000.00	0.00	300,000.00	
1173									
1174			* \$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 Meeting*

*Monday, June 6, 2022*

## **Statutory Bond**

*Mike Garren / Director of Schools*

Loudon County Commission  
EXHIBIT 060622-J



SURETY'S BOND NO. 64684702 STATE OF TENNESSEE  
COUNTY OF Loudon  
OFFICIAL STATUTORY BOND  
FOR  
COUNTY PUBLIC OFFICIALS  
OFFICE OF Director of Schools

KNOW ALL MEN BY THESE PRESENTS:

That Michael Lee Garren  
of Lenoir City (City or Town), County of Loudon  
Tennessee, as Principal, and WESTERN SURETY COMPANY  
as Surety, are held and firmly bound unto THE STATE OF TENNESSEE in the full amount of  
One Hundred Thousand and 00/100 Dollars (\$ 100,000.00 )  
lawful money of the United States of America for the full and prompt payment whereof we bind ourselves, our representatives,  
successors and assigns, each jointly and severally, firmly and unequivocally by these presents.

WHEREAS, The said Principal was duly \_\_\_\_\_ elected X appointed to the office of Director of Schools  
of and for State of Tennessee ~~County~~ for the 1 year term beginning on the 13th day of  
June, 2022 and ending on the 13th day of June, 2023.

NOW, THEREFORE, THE CONDITION OF THIS OBLIGATION IS SUCH:

That if the said Michael Lee Garren, Principal, shall:

1. Faithfully perform the duties of the office of Director of Schools of State of Tennessee  
~~XXXXXX~~ during such person's term of office or his continuance therein; and,
2. Pay over to the persons authorized by law to receive them, all moneys, properties, or things of value that may come into such  
Principal's hands during such Principal's term of office or continuance therein without fraud or delay, and shall faithfully and  
safely keep all records required in such Principal's official capacity, and at the expiration of the term, or in case of resignation or  
removal from office, shall turn over to the successor all records and property which have come into such Principal's hands, then  
this obligation shall be null and void; otherwise to remain in full force and effect.

WITNESS our hands and seals this 3rd day of March, 2022.

WITNESS — ATTEST

PRINCIPAL:

COUNTERSIGNED BY:

NOT NEEDED

Tennessee Resident Agent

SURETY: WESTERN SURETY COMPANY

by:

Paul T. Bruflat  
Paul T. Bruflat, Vice President

(Attach evidence of authority to execute bond)

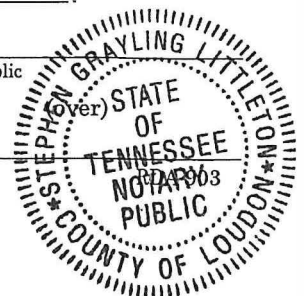
ACKNOWLEDGEMENT OF PRINCIPAL

STATE OF TENNESSEE  
COUNTY OF LOUDON

Before me, a Notary Public, of the State and County aforesaid, personally appeared MICHAEL L GARREN,  
to me known (or proved to me on the basis of satisfactory evidence) to be the individual described in the foregoing bond as  
Principal, and who, upon oath acknowledged that such individual executed the foregoing bond as such individual's free act and  
deed.

WITNESS my hand and seal this 5 day of MAY, 2022  
My Commission Expires: JUNE 13, 2023

Notary Public



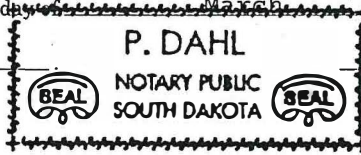


## ACKNOWLEDGEMENT OF SURETY

STATE OF South Dakota  
COUNTY OF Minnehaha

Before me, a Notary Public, of the State and County aforesaid, personally appeared Paul T. Bruflat with whom I am personally acquainted and, who, upon oath, acknowledged himself/herself to be the individual who executed the foregoing bond on behalf of WESTERN SURETY COMPANY, the within named Surety, a corporation duly licensed to do business in the State of Tennessee, and that he/she as such individual being authorized so to do, executed the foregoing bond on behalf of the Surety, by signing the name of the corporation by himself/herself as such individual.

WITNESS my hand and seal this 3rd day of March, 2022  
My Commission Expires: June 18, 2025



P. Dahl  
Notary Public

## APPROVAL AND CERTIFICATION

### SECTION I. (Applicable to all County Officials except Clerks of all Courts)

Bond and Sureties approved by BUDDY BRADSTAW, County Executive/Mayor  
of Minnehaha County, on this 3rd day of MAY, 2022.

Signed: [Signature]

County Executive/Mayor

### CERTIFICATION:

I, \_\_\_\_\_, County Clerk of \_\_\_\_\_ County, hereby certify that the foregoing bond was approved by the Legislative Body of said county, in open session on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, and entered upon the minutes thereof.

Signed: \_\_\_\_\_

County Clerk

### SECTION II. (Applicable to all Clerks of all Courts)

### CERTIFICATION:

This is to certify that I have examined the foregoing bond and found the same to be sufficient and in conformity to law, that the sureties on the same are good and worth the penalty thereof and that the same has been entered upon the minutes of said court.

Signed: \_\_\_\_\_

Judge of the \_\_\_\_\_ Court of and for said County on  
this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

### SECTION III. (Applicable to all County Officials' Bonds) FOR USE BY REGISTER OF DEEDS

### SECTION IV. (Applicable to all County Officials Bonds)

### ENDORSEMENT:

Filed with the Office of the County Clerk, County of \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

Signed: \_\_\_\_\_

County Clerk

Form Prescribed by the Comptroller of the Treasury, State of Tennessee  
Form Approved by the Attorney General, State of Tennessee

WESTERN SURETY COMPANY  
101 S. Reid St., Ste. 300  
Sioux Falls, SD 57103-7046  
800-331-6053

# Western Surety Company

## POWER OF ATTORNEY

### KNOW ALL MEN BY THESE PRESENTS:

That WESTERN SURETY COMPANY, a corporation organized and existing under the laws of the State of South Dakota, and authorized and licensed to do business in the States of Alabama, Alaska, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, District of Columbia, Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, Wyoming, and the United States of America, does hereby make, constitute and appoint

Paul T. Bruflat of Sioux Falls,  
State of South Dakota, its regularly elected Vice President,  
as Attorney-in-Fact, with full power and authority hereby conferred upon him to sign, execute, acknowledge and deliver for and on its behalf as Surety and as its act and deed, the following bond:

One Director of Schools

bond with bond number 64684702

for Michael Lee Garren

as Principal in the penalty amount not to exceed: \$100,000.00.

Western Surety Company further certifies that the following is a true and exact copy of Section 7 of the by-laws of Western Surety Company duly adopted and now in force, to-wit:

Section 7. All bonds, policies, undertakings, Powers of Attorney, or other obligations of the corporation shall be executed in the corporate name of the Company by the President, Secretary, any Assistant Secretary, Treasurer, or any Vice President, or by such other officers as the Board of Directors may authorize. The President, any Vice President, Secretary, any Assistant Secretary, or the Treasurer may appoint Attorneys-in-Fact or agents who shall have authority to issue bonds, policies, or undertakings in the name of the Company. The corporate seal is not necessary for the validity of any bonds, policies, undertakings, Powers of Attorney or other obligations of the corporation. The signature of any such officer and the corporate seal may be printed by facsimile.

In Witness Whereof, the said WESTERN SURETY COMPANY has caused these presents to be executed by its Vice President with the corporate seal affixed this 3rd day of March, 2022.

ATTEST

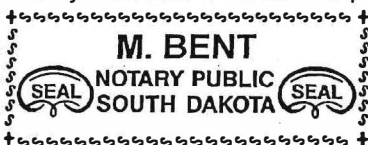
P. Leitheiser  
P. Leitheiser, Assistant Secretary

WESTERN SURETY COMPANY  
By Paul T. Bruflat  
Paul T. Bruflat, Vice President

STATE OF SOUTH DAKOTA }  
COUNTY OF MINNEHAHA } ss



On this 3rd day of March, 2022, before me, a Notary Public, personally appeared Paul T. Bruflat and P. Leitheiser who, being by me duly sworn, acknowledged that they signed the above Power of Attorney as Vice President and Assistant Secretary, respectively, of the said WESTERN SURETY COMPANY, and acknowledged said instrument to be the voluntary act and deed of said Corporation.



My Commission Expires March 2, 2026

M. Bent

Notary Public



# *Loudon County Commission Meeting*

*Monday, June 6, 2022*

## **Monthly Reports**

*Budget Committee Meeting Minutes for April 18, 2022*

**Loudon County Budget Committee  
Meeting Minutes  
April 18, 2022**

COPY

**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

Mayor Bradshaw, Commissioner Shaver and Commissioner Cullen were present; Commissioner Satterfield and Commissioner Meers were absent.

The following items were considered:

***Consideration of approval of minutes for March 21, 2022 meeting***

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

***Consideration of recommendation to approve application/acceptance of \$60,036 (\$46,773 Federal and \$13,263 State) FY 2022-2023 grant contract received annually from ETHRA to offset expenses of Loudon County Senior Center; no matching funds***

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

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

***County General Fund 101***

Commissioner Shaver made the motion to approve the line adjustments and recommend approval of the amendments; seconded by Commissioner Cullen; **PASSING UNANIMOUSLY** upon the vote.

***Public Libraries Fund 115***

Commissioner Shaver made the motion to approve the line adjustments and recommend approval of the amendments; seconded by Commissioner Cullen; **PASSING UNANIMOUSLY** upon the vote.

***Highway Department Fund 131***

Commissioner Shaver made the motion to approve the line adjustments and recommend approval of the amendments; seconded by Commissioner Cullen; **PASSING UNANIMOUSLY** upon the vote.

***General Purpose School Fund 141***

Commissioner Shaver made the motion to approve the line adjustments and recommend approval of the amendments; seconded by Commissioner Cullen; ***PASSING UNANIMOUSLY*** upon the vote.

***School Federal Projects Fund 142***

Commissioner Shaver made the motion to approve the line adjustments and recommend approval of the amendments; seconded by Commissioner Cullen; ***PASSING UNANIMOUSLY*** upon the vote.

***Central Cafeterias Fund 143***

Commissioner Shaver made the motion to approve the line adjustments and recommend approval of the amendments; seconded by Commissioner Cullen; ***PASSING UNANIMOUSLY*** upon the vote.

***General Capital Projects Fund 171***

Commissioner Shaver made the motion to approve the line adjustments and recommend approval of the amendments; seconded by Commissioner Cullen; ***PASSING UNANIMOUSLY*** upon the vote.

***Highway Capital Projects Fund 176***

Commissioner Shaver made the motion to approve the line adjustments and recommend approval of the amendments; seconded by Commissioner Cullen; ***PASSING UNANIMOUSLY*** upon the vote.

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All business concluded; the meeting was adjourned.



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Mayor Rollen "Buddy" Bradshaw  
Budget Committee Chair

# *Loudon County Commission Meeting*

*Monday, June 6, 2022*

## **Monthly Reports**

*Summary Financial Statement for May 2022*



Template Name: LGC Defined  
Created by: LGC

Loudon County Finance  
Summary Financial Statement  
May 2022

COPY

User:  
Date/Time:

Tracy Blair  
6/6/2022 2:09 PM  
Page 1 of 23

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40110	Current Property Tax	11,807,965.00	(11,958,301.14)	101.27 %	983,997.08	0.00	0.00 %
40120	Trustee's Collections - Prior Year	130,000.00	(186,122.95)	143.17 %	10,833.33	0.00	0.00 %
40125	Trustee Collection-Bankruptcy	3,000.00	(2,553.45)	85.12 %	250.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	75,000.00	(64,745.92)	86.33 %	6,250.00	(9,744.83)	155.92 %
40140	Interest And Penalty	25,000.00	(35,774.23)	143.10 %	2,083.33	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	384,422.00	(381,158.19)	99.15 %	32,035.17	0.00	0.00 %
40210	Local Option Sales Tax	1,140,000.00	(1,375,758.06)	120.68 %	95,000.00	(142,726.26)	150.24 %
40220	Hotel/Motel Tax	510,000.00	(618,272.43)	121.23 %	42,500.00	(73,622.18)	173.23 %
40250	Litigation Tax - General	100,000.00	(96,878.29)	96.88 %	8,333.33	(7,824.16)	93.89 %
40260	Litigation Tax - Special Purpose	290,000.00	(234,368.64)	80.82 %	24,166.67	(19,462.52)	80.53 %
40270	Business Tax	536,400.00	(663,730.15)	123.74 %	44,700.00	(363,816.89)	813.91 %
40275	Mixed Drink Tax	29,000.00	(32,815.74)	113.16 %	2,416.67	(3,115.50)	128.92 %
40320	Bank Excise Tax	73,844.00	(73,843.73)	100.00 %	6,153.67	0.00	0.00 %
40330	Wholesale Beer Tax	120,000.00	(102,818.93)	85.68 %	10,000.00	(11,165.25)	111.65 %
41120	Animal Registration	63,500.00	(47,719.00)	75.15 %	5,291.67	(5,719.00)	108.08 %
41140	Cable TV Franchise	332,000.00	(367,520.27)	110.70 %	27,666.67	(88,686.55)	320.55 %
41510	Beer Permits	3,500.00	(2,834.13)	80.98 %	291.67	0.00	0.00 %
41520	Building Permits	600,000.00	(640,313.00)	106.72 %	50,000.00	(66,256.00)	132.51 %
41590	Other Permits	30,000.00	(21,993.45)	73.31 %	2,500.00	(1,279.30)	51.17 %
42151	Interpreter Fee	250.00	0.00	0.00 %	20.83	0.00	0.00 %
42180	DUI Treatment Fines	2,600.00	(2,137.48)	82.21 %	216.67	(190.00)	87.69 %
42190	Data Entry Fee - Circuit Court	1,200.00	(512.00)	42.67 %	100.00	(28.00)	28.00 %
42191	Courtroom Security Fee	5,000.00	(5,033.57)	100.67 %	416.67	(316.71)	76.01 %
42210	Fines	10,000.00	(8,629.31)	86.29 %	833.33	(1,418.35)	170.20 %
42220	Officers Costs	20,000.00	(10,773.55)	53.87 %	1,666.67	(870.42)	52.23 %
42240	Drug Control Fines	2,200.00	(2,136.39)	97.11 %	183.33	(510.62)	278.52 %
42250	Jail Fees	1,560.00	(912.84)	58.52 %	130.00	(46.07)	35.44 %
42290	Data Entry Fee - Criminal Court	1,000.00	(1,414.00)	141.40 %	83.33	(90.00)	108.00 %
42292	Victims Assistance Assessments	5,450.00	(3,615.99)	66.35 %	454.17	(453.00)	99.74 %
42310	Fines	45,000.00	(44,279.17)	98.40 %	3,750.00	(5,957.45)	158.87 %
42320	Officers Costs	113,000.00	(54,280.10)	48.04 %	9,416.67	(6,381.23)	67.77 %
42330	Games And Fish Fines	500.00	(183.15)	36.63 %	41.67	0.00	0.00 %
42340	Drug Control Fines	7,500.00	(9,862.10)	131.49 %	625.00	(431.53)	69.04 %
42350	Jail Fees	5,200.00	(4,949.00)	95.17 %	433.33	(448.87)	103.59 %
42380	DUI Treatment Fines	15,000.00	(16,055.93)	107.04 %	1,250.00	(2,034.42)	162.75 %
42390	Data Entry Fee - General Sessions	18,000.00	(16,914.00)	93.97 %	1,500.00	(1,333.50)	88.90 %
42391	Courtroom Security Fee	100,000.00	(87,220.95)	87.22 %	8,333.33	(7,268.02)	87.22 %
42392	Victims Assistance Assessments	24,550.00	(20,192.50)	82.25 %	2,045.83	(2,030.50)	99.25 %



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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	(522.00)	77.56 %	56.08	(52.00)	92.72 %
42520	Officers Costs	33,000.00	(5,367.94)	16.27 %	2,750.00	(27.07)	0.98 %
42530	Data Entry Fee - Chancery Court	13,900.00	(3,403.00)	24.48 %	1,158.33	(308.00)	26.59 %
42591	Courtroom Security Fee	2,580.00	(1,171.15)	45.39 %	215.00	(146.00)	67.91 %
42610	Fines	5,000.00	(9,715.00)	194.30 %	416.67	(498.00)	119.52 %
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	(28,208.98)	80.60 %	2,916.67	0.00	0.00 %
43366	Greenbelt Late Application Fee	0.00	(100.00)	0.00 %	0.00	0.00	0.00 %
43370	Telephone Commissions	47,500.00	(53,704.25)	113.06 %	3,958.33	(7,519.07)	189.96 %
43392	Data Processing Fee -Register	30,000.00	(27,250.00)	90.83 %	2,500.00	(2,708.00)	108.32 %
43394	Data Processing Fee - Sheriff	6,000.00	(3,765.78)	62.76 %	500.00	(350.55)	70.11 %
43395	Sex Offender Registration Fee	3,000.00	(2,700.00)	90.00 %	250.00	(100.00)	40.00 %
43396	Data Processing Fee - County Clerk	1,000.00	(981.00)	98.10 %	83.33	(129.00)	154.80 %
43399	Vehicle Insurance Coverage and	2,000.00	(2,035.00)	101.75 %	166.67	(265.00)	159.00 %
44110	Investment Income	100,000.00	(26,290.67)	26.29 %	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	3,750.00	(4,350.00)	116.00 %	312.50	(600.00)	192.00 %
44131	Commissary Sales	29,000.00	(31,106.67)	107.26 %	2,416.67	(2,588.25)	107.10 %
44140	Sale Of Maps	500.00	0.00	0.00 %	41.67	0.00	0.00 %
44160	Retirees' Insurance Payments	63,258.00	(48,530.47)	76.72 %	5,271.50	(3,817.16)	72.41 %
44161	Cobra Insurance Payments	2,873.00	(1,936.74)	67.41 %	239.42	(365.24)	152.55 %
44165	Rebates	0.00	(175.88)	0.00 %	0.00	0.00	0.00 %
44170	Miscellaneous Refunds	394,881.00	(392,491.34)	99.39 %	32,906.75	(18.00)	0.05 %
44530	Sale Of Equipment	20,365.00	(13,081.75)	64.24 %	1,697.08	(3,217.32)	189.58 %
44540	Sale Of Property	24,900.00	(24,900.47)	100.00 %	2,075.00	0.00	0.00 %
44570	Contributions & Gifts	52,285.00	(45,009.76)	86.09 %	4,357.08	(1,369.00)	31.42 %
45510	County Clerk	520,000.00	(505,479.53)	97.21 %	43,333.33	(63,231.24)	145.92 %
45520	Circuit Court Clerk	120,000.00	(101,404.20)	84.50 %	10,000.00	(5,591.89)	55.92 %
45540	General Sessions Court Clerk	340,000.00	(340,972.93)	100.29 %	28,333.33	(29,477.77)	104.04 %
45550	Clerk And Master	85,000.00	(69,118.26)	81.32 %	7,083.33	(6,576.86)	92.85 %
45580	Register	500,000.00	(465,679.32)	93.14 %	41,666.67	(45,054.56)	108.13 %
45590	Sheriff	18,000.00	(14,715.85)	81.75 %	1,500.00	0.00	0.00 %
45610	Trustee	880,000.00	(946,219.52)	107.52 %	73,333.33	0.00	0.00 %
46110	Juvenile Services Program	10,000.00	(5,265.00)	52.65 %	833.33	0.00	0.00 %
46140	Aging Programs	13,090.00	(9,817.00)	75.00 %	1,090.83	0.00	0.00 %
46210	Law Enforcement Training Programs	41,600.00	(41,600.00)	100.00 %	3,466.67	0.00	0.00 %
46290	Other Public Safety Grants	6,596.00	(8,115.63)	123.04 %	549.67	0.00	0.00 %
46310	Health Department Programs	441,800.00	(215,855.82)	48.86 %	36,816.67	0.00	0.00 %

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46830	Beer Tax	20,000.00	(19,193.68)	95.97 %	1,666.67	0.00	0.00 %
46835	Vehicle Certificate Of Title Fees	9,000.00	(10,018.85)	111.32 %	750.00	(897.35)	119.65 %
46840	Alcoholic Beverage Tax	96,000.00	(107,141.01)	111.61 %	8,000.00	(24,281.33)	303.52 %
46852	State Revenue Sharing -	60,000.00	(51,311.68)	85.52 %	5,000.00	(5,063.30)	101.27 %
46855	State Shared Sports Gaming Privilege	26,000.00	(35,054.28)	134.82 %	2,166.67	(11,513.19)	531.38 %
46915	Contracted Prisoner Board	165,000.00	(179,283.00)	108.66 %	13,750.00	0.00	0.00 %
46960	Registrar's Salary Supplement	15,000.00	(11,373.00)	75.82 %	1,250.00	0.00	0.00 %
46970	State Shared Sales Tax - Cities	6,000.00	(6,569.86)	109.50 %	500.00	(661.83)	132.37 %
46980	Other State Grants	2,070.00	0.00	0.00 %	172.50	0.00	0.00 %
46990	Other State Revenues	1,716.00	(966.99)	56.35 %	143.00	(121.38)	84.88 %
47220	Civil Defense Reimbursement	55,747.00	(55,666.18)	99.86 %	4,645.58	(39,746.58)	855.58 %
47235	Homeland Security Grants	17,000.00	(16,900.00)	99.41 %	1,416.67	(16,900.00)	1,192.94 %
47303	COVID-19 Grant #3	100,000.00	(97,702.00)	97.70 %	8,333.33	0.00	0.00 %
47590	Other Federal Through State	46,090.00	(34,567.00)	75.00 %	3,840.83	0.00	0.00 %
48130	Contributions	35,564.00	(14,564.00)	40.95 %	2,963.67	0.00	0.00 %
48140	Contracted Services	60,818.00	(60,819.00)	100.00 %	5,068.17	0.00	0.00 %
48610	Donations	18,000.00	(11,673.00)	64.85 %	1,500.00	(1,500.00)	100.00 %
48990	Other	0.00	(16,400.75)	0.00 %	0.00	(13,794.88)	0.00 %
49600	Proceeds From Sale Of Capital Assets	8,250.00	0.00	0.00 %	687.50	0.00	0.00 %
49700	Insurance Recovery	28,956.00	(30,311.26)	104.68 %	2,413.00	0.00	0.00 %
49800	Transfers In	400,000.00	(400,000.00)	100.00 %	33,333.33	0.00	0.00 %
<b>Total Revenues</b>		<b>21,654,703.00</b>	<b>(21,807,180.18)</b>	<b>100.70 %</b>	<b>1,804,558.58</b>	<b>(1,111,716.95)</b>	<b>61.61 %</b>
<b>Expenditures</b>							
51100	County Commission	(165,784.00)	136,797.36	82.52 %	(13,815.33)	11,435.92	82.78 %
51210	Board Of Equalization	(2,600.00)	0.00	0.00 %	(216.67)	0.00	0.00 %
51220	Beer Board	(5,000.00)	920.43	18.41 %	(416.67)	0.00	0.00 %
51240	Other Boards And Committees	(7,200.00)	3,022.94	41.99 %	(600.00)	0.00	0.00 %
51300	County Mayor/Executive	(272,721.00)	231,958.22	85.05 %	(22,726.75)	19,416.14	85.43 %
51310	Personnel Office	(53,874.00)	35,285.42	65.50 %	(4,489.50)	2,299.97	51.23 %
51400	County Attorney	(130,000.00)	141,050.37	108.50 %	(10,833.33)	13,081.38	120.75 %
51500	Election Commission	(354,325.00)	303,852.22	85.76 %	(29,527.08)	60,305.55	204.24 %
51600	Register Of Deeds	(343,404.00)	302,767.39	88.17 %	(28,617.00)	23,583.85	82.41 %
51720	Planning	(158,866.00)	111,828.11	70.39 %	(13,238.83)	9,667.84	73.03 %
51750	Codes Compliance	(321,529.00)	268,584.48	83.53 %	(26,794.08)	23,726.24	88.55 %
51760	Geographical Information Systems	(71,040.00)	62,641.56	88.18 %	(5,920.00)	4,995.55	84.38 %
51800	County Buildings	(1,409,961.00)	1,252,147.22	88.81 %	(117,496.75)	73,319.04	62.40 %
51900	Other General Administration	(315,500.00)	316,961.24	100.46 %	(26,291.67)	576.75	2.19 %
51910	Preservation Of Records	(1,000.00)	0.00	0.00 %	(83.33)	0.00	0.00 %

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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
52100	Accounting And Budgeting	(710,705.00)	637,277.67	89.67 %	(59,225.42)	49,706.33	83.93 %
52200	Purchasing	(311,407.00)	251,054.75	80.62 %	(25,950.58)	26,685.09	102.83 %
52300	Property Assessor's Office	(533,240.00)	441,135.48	82.73 %	(44,436.67)	31,010.67	69.79 %
52400	County Trustee's Office	(424,171.00)	376,043.20	88.65 %	(35,347.58)	28,940.36	81.87 %
52500	County Clerk's Office	(811,109.00)	674,229.05	83.12 %	(67,592.42)	77,036.46	113.97 %
52600	Data Processing	(209,784.00)	184,742.45	88.06 %	(17,482.00)	11,438.31	65.43 %
53100	Circuit Court	(500,299.00)	424,503.38	84.85 %	(41,691.58)	33,054.89	79.28 %
53300	General Sessions Court	(740,536.00)	646,781.93	87.34 %	(61,711.33)	50,436.31	81.73 %
53310	General Sessions Judge	(549,082.00)	487,470.39	88.78 %	(45,756.83)	41,197.42	90.04 %
53400	Chancery Court	(372,605.00)	321,892.71	86.39 %	(31,050.42)	25,430.47	81.90 %
53500	Juvenile Court	(371,532.00)	321,760.21	86.60 %	(30,961.00)	23,253.26	75.11 %
53700	Judicial Commissioners	(69,347.00)	62,794.12	90.55 %	(5,778.92)	5,060.69	87.57 %
53900	Other Administration Of Justice	(18,760.00)	13,535.70	72.15 %	(1,563.33)	55.79	3.57 %
53920	Courtroom Security	(1,500.00)	351.10	23.41 %	(125.00)	0.00	0.00 %
53930	Victim Assistance Programs	(30,000.00)	18,105.99	60.35 %	(2,500.00)	0.00	0.00 %
54110	Sheriff's Department	(5,418,739.00)	4,839,520.26	89.31 %	(451,561.58)	395,413.67	87.57 %
54120	Special Patrols	(24,648.00)	16,116.40	65.39 %	(2,054.00)	0.00	0.00 %
54130	Traffic Control	(34,500.00)	10,103.88	29.29 %	(2,875.00)	246.33	8.57 %
54160	Administration Of The Sexual Offender	(2,250.00)	570.00	25.33 %	(187.50)	0.00	0.00 %
54210	Jail	(4,179,090.00)	3,235,563.58	77.42 %	(348,257.50)	237,406.80	68.17 %
54320	Rural Fire Protection	(282,500.00)	282,500.00	100.00 %	(23,541.67)	0.00	0.00 %
54410	Civil Defense	(210,759.00)	144,235.12	68.44 %	(17,563.25)	16,986.52	96.72 %
54490	Other Emergency Management	(33,000.00)	32,819.60	99.45 %	(2,750.00)	0.00	0.00 %
54610	County Coroner/Medical Examiner	(125,000.00)	125,466.00	100.37 %	(10,416.67)	466.00	4.47 %
54900	Other Public Safety	(540,000.00)	540,000.00	100.00 %	(45,000.00)	0.00	0.00 %
55110	Local Health Center	(41,417.00)	29,360.55	70.89 %	(3,451.42)	1,472.83	42.67 %
55120	Rabies And Animal Control	(527,578.00)	386,242.77	73.21 %	(43,964.83)	28,813.71	65.54 %
55190	Other Local Health Services	(441,800.00)	309,462.47	70.05 %	(36,816.67)	25,628.21	69.61 %
56300	Senior Citizens Assistance	(269,928.00)	221,132.13	81.92 %	(22,494.00)	18,186.07	80.85 %
57100	Agricultural Extension Service	(188,126.00)	182,538.32	97.03 %	(15,677.17)	1,727.53	11.02 %
57500	Soil Conservation	(52,587.00)	21,240.94	40.39 %	(4,382.25)	2,294.05	52.35 %
57700	Flood Control	(2,000.00)	2,000.00	100.00 %	(166.67)	0.00	0.00 %
57800	Storm Water Management	(4,000.00)	3,460.00	86.50 %	(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	(72,295.00)	58,748.63	81.26 %	(6,024.58)	4,811.47	79.86 %
58500	Contributions To Other Agencies	(73,100.00)	73,100.00	100.00 %	(6,091.67)	0.00	0.00 %
58600	Employee Benefits	(93,264.00)	81,086.89	86.94 %	(7,772.00)	445.56	5.73 %

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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
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)	290,130.69	75.95 %	(31,833.33)	0.00	0.00 %
Total Expenditures		(22,658,642.00)	19,302,024.80	85.19 %	(1,888,220.17)	1,379,613.03	73.06 %
Total	101 General	(1,003,939.00)	(2,505,155.38)	-249.53 %	(83,661.58)	267,896.08	320.21 %

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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
<b>Revenues</b>							
40266	Litigation Tax-Jail, Wrkhse,	100,000.00	(92,466.93)	92.47 %	8,333.33	(7,691.07)	92.29 %
	<b>Total Revenues</b>	<b>100,000.00</b>	<b>(92,466.93)</b>	<b>92.47 %</b>	<b>8,333.33</b>	<b>(7,691.07)</b>	<b>92.29 %</b>
<b>Expenditures</b>							
58900	Miscellaneous	(2,000.00)	957.13	47.86 %	(166.67)	0.00	0.00 %
99100	Transfers Out	(125,000.00)	0.00	0.00 %	(10,416.67)	0.00	0.00 %
	<b>Total Expenditures</b>	<b>(127,000.00)</b>	<b>957.13</b>	<b>0.75 %</b>	<b>(10,583.33)</b>	<b>0.00</b>	<b>0.00 %</b>
<b>Total</b>	<b>112 Courthouse &amp; Jail Maintenance</b>	<b>(27,000.00)</b>	<b>(91,509.80)</b>	<b>-338.93 %</b>	<b>(2,250.00)</b>	<b>(7,691.07)</b>	<b>-341.83</b>

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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
<b>Revenues</b>							
40260	Litigation Tax - Special Purpose	4,500.00	(3,721.09)	82.69 %	375.00	(301.19)	80.32 %
	<b>Total Revenues</b>	<b>4,500.00</b>	<b>(3,721.09)</b>	<b>82.69 %</b>	<b>375.00</b>	<b>(301.19)</b>	<b>80.32 %</b>
<b>Expenditures</b>							
56500	Libraries	(4,600.00)	1,351.19	29.37 %	(383.33)	91.99	24.00 %
58900	Miscellaneous	(150.00)	38.65	25.77 %	(12.50)	0.00	0.00 %
	<b>Total Expenditures</b>	<b>(4,750.00)</b>	<b>1,389.84</b>	<b>29.26 %</b>	<b>(395.83)</b>	<b>91.99</b>	<b>23.24 %</b>
<b>Total</b>	<b>114 Law Library</b>	<b>(250.00)</b>	<b>(2,331.25)</b>	<b>-932.50 %</b>	<b>(20.83)</b>	<b>(209.20)</b>	<b>-1,004.16</b>



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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
<b>Revenues</b>							
40110	Current Property Tax	309,051.00	(312,983.73)	101.27 %	25,754.25	0.00	0.00 %
40120	Trustee's Collections - Prior Year	3,500.00	(4,926.81)	140.77 %	291.67	0.00	0.00 %
40125	Trustee's Collections - Bankruptcy	200.00	(71.08)	35.54 %	16.67	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	2,000.00	(1,762.31)	88.12 %	166.67	(285.59)	171.35 %
40140	Interest And Penalty	900.00	(944.99)	105.00 %	75.00	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	10,300.00	(10,324.81)	100.24 %	858.33	0.00	0.00 %
40320	Bank Excise Tax	2,400.00	(1,932.72)	80.53 %	200.00	0.00	0.00 %
43350	Copy Fees	3,875.00	(3,986.46)	102.88 %	322.92	(336.00)	104.05 %
43360	Library Fees	4,175.00	(2,531.09)	60.62 %	347.92	(542.50)	155.93 %
44130	Sale Of Materials And Supplies	200.00	(701.95)	350.98 %	16.67	(41.20)	247.20 %
44160	Retirees' Insurance Payments	7,303.00	(4,764.02)	65.23 %	608.58	(328.18)	53.93 %
44170	Miscellaneous Refunds	0.00	(193.34)	0.00 %	0.00	0.00	0.00 %
44570	Contributions & Gifts	1,405.00	(4,333.71)	308.45 %	117.08	(1,782.60)	1,522.51 %
47301	COVID-19 Grant #1	73,500.00	(8,205.72)	11.16 %	6,125.00	(8,205.72)	133.97 %
47590	Other Federal Through State	2,200.00	0.00	0.00 %	183.33	0.00	0.00 %
48130	Contributions	31,415.00	(33,731.26)	107.37 %	2,617.92	(2,293.76)	87.62 %
48610	Donations	11,400.00	(11,418.00)	100.16 %	950.00	0.00	0.00 %
<b>Total Revenues</b>		<b>463,824.00</b>	<b>(402,812.00)</b>	<b>86.85 %</b>	<b>38,652.00</b>	<b>(13,815.55)</b>	<b>35.74 %</b>
<b>Expenditures</b>							
56500	Libraries	(485,826.00)	439,668.15	90.50 %	(40,485.50)	41,918.61	103.54 %
<b>Total Expenditures</b>		<b>(485,826.00)</b>	<b>439,668.15</b>	<b>90.50 %</b>	<b>(40,485.50)</b>	<b>41,918.61</b>	<b>103.54 %</b>
<b>Total</b>	<b>115 Public Library</b>	<b>(22,002.00)</b>	<b>36,856.15</b>	<b>167.51 %</b>	<b>(1,833.50)</b>	<b>28,103.06</b>	<b>1,532.75</b>

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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
<b>Revenues</b>							
40120	Trustee's Collections - Prior Year	0.00	(0.02)	0.00 %	0.00	0.00	0.00 %
40125	Trustee's Collections - Bankruptcy	0.00	(1.73)	0.00 %	0.00	0.00	0.00 %
40140	Interest And Penalty	0.00	(1.47)	0.00 %	0.00	0.00	0.00 %
40210	Local Option Sales Tax	660,000.00	(796,605.86)	120.70 %	55,000.00	(82,642.86)	150.26 %
44145	Sale Of Recycled Materials	75,000.00	(225,448.58)	300.60 %	6,250.00	(18,471.20)	295.54 %
44160	Retirees' Insurance Payments	435.00	(390.49)	89.77 %	36.25	0.00	0.00 %
44170	Miscellaneous Refunds	225.00	(464.02)	206.23 %	18.75	0.00	0.00 %
46170	Solid Waste Grants	50,000.00	(33,349.31)	66.70 %	4,166.67	(10,001.75)	240.04 %
46430	Litter Program	49,100.00	(25,803.35)	52.55 %	4,091.67	0.00	0.00 %
	<b>Total Revenues</b>	<b>834,760.00</b>	<b>(1,082,064.83)</b>	<b>129.63 %</b>	<b>69,563.33</b>	<b>(111,115.81)</b>	<b>159.73 %</b>
<b>Expenditures</b>							
55720	Sanitation Education/Information	(49,100.00)	34,427.60	70.12 %	(4,091.67)	3,202.31	78.26 %
55732	Convenience Centers	(1,009,935.00)	887,018.06	87.83 %	(84,161.25)	59,361.32	70.53 %
55739	Other Waste Collection	(50,000.00)	6,328.75	12.66 %	(4,166.67)	0.00	0.00 %
	<b>Total Expenditures</b>	<b>(1,109,035.00)</b>	<b>927,774.41</b>	<b>83.66 %</b>	<b>(92,419.58)</b>	<b>62,563.63</b>	<b>67.70 %</b>
<b>Total 116</b>	<b>Solid Waste/Sanitation</b>	<b>(274,275.00)</b>	<b>(154,290.42)</b>	<b>-56.25 %</b>	<b>(22,856.25)</b>	<b>(48,552.18)</b>	<b>-212.42</b>

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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
<b>Revenues</b>							
44120	Lease/Rentals	21,295.00	(15,850.00)	74.43 %	1,774.58	(1,325.00)	74.67 %
	<b>Total Revenues</b>	<b>21,295.00</b>	<b>(15,850.00)</b>	<b>74.43 %</b>	<b>1,774.58</b>	<b>(1,325.00)</b>	<b>74.67 %</b>
<b>Expenditures</b>							
58120	Industrial Development	(22,300.00)	145.25	0.65 %	(1,858.33)	0.00	0.00 %
	<b>Total Expenditures</b>	<b>(22,300.00)</b>	<b>145.25</b>	<b>0.65 %</b>	<b>(1,858.33)</b>	<b>0.00</b>	<b>0.00 %</b>
<b>Total</b>	<b>119 Industrial/Economic Development</b>	<b>(1,005.00)</b>	<b>(15,704.75)</b>	<b>-1,562.66 %</b>	<b>(83.75)</b>	<b>(1,325.00)</b>	<b>-1,582.09</b>

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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
<b>Revenues</b>							
42240	Drug Control Fines	10,000.00	(11,929.00)	119.29 %	833.33	(3,794.78)	455.37 %
42340	Drug Control Fines	6,000.00	(4,768.76)	79.48 %	500.00	(431.54)	86.31 %
42865	Drug Task Force Forfeitures And	10,000.00	(17,953.00)	179.53 %	833.33	(546.00)	65.52 %
42910	Proceeds From Confiscated Property	5,000.00	(17,259.08)	345.18 %	416.67	0.00	0.00 %
43370	Telephone Commissions	22,500.00	(22,500.00)	100.00 %	1,875.00	0.00	0.00 %
44530	Sale Of Equipment	10,000.00	0.00	0.00 %	833.33	0.00	0.00 %
44570	Contributions & Gifts	20,000.00	(33,068.00)	165.34 %	1,666.67	(2,741.00)	164.46 %
49600	Proceeds From Sale Of Capital Assets	41,525.00	0.00	0.00 %	3,460.42	0.00	0.00 %
	<b>Total Revenues</b>	<b>125,025.00</b>	<b>(107,477.84)</b>	<b>85.97 %</b>	<b>10,418.75</b>	<b>(7,513.32)</b>	<b>72.11 %</b>
<b>Expenditures</b>							
54150	Drug Enforcement	(174,575.00)	113,154.69	64.82 %	(14,547.92)	0.00	0.00 %
	<b>Total Expenditures</b>	<b>(174,575.00)</b>	<b>113,154.69</b>	<b>64.82 %</b>	<b>(14,547.92)</b>	<b>0.00</b>	<b>0.00 %</b>
<b>Total</b>	<b>122 Drug Control</b>	<b>(49,550.00)</b>	<b>5,676.85</b>	<b>11.46 %</b>	<b>(4,129.17)</b>	<b>(7,513.32)</b>	<b>-181.96</b>

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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
<b>Revenues</b>							
47901	American Rescue Plan Act Grant #6	5,251,037.00	(5,251,037.50)	100.00 %	437,586.42	0.00	0.00 %
	<b>Total Revenues</b>	<b>5,251,037.00</b>	<b>(5,251,037.50)</b>	<b>100.00 %</b>	<b>437,586.42</b>	<b>0.00</b>	<b>0.00 %</b>
<b>Total</b>	<b>127 Other General Government Special</b>	<b>5,251,037.00</b>	<b>(5,251,037.50)</b>	<b>100.00 %</b>	<b>437,586.42</b>	<b>0.00</b>	<b>0.00 %</b>

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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
<b>Revenues</b>							
47700	Asset Forfeiture Funds	1,000.00	0.00	0.00 %	83.33	0.00	0.00 %
	<b>Total Revenues</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00 %</b>	<b>83.33</b>	<b>0.00</b>	<b>0.00 %</b>
<b>Expenditures</b>							
54150	Drug Enforcement	(1,000.00)	0.00	0.00 %	(83.33)	0.00	0.00 %
	<b>Total Expenditures</b>	<b>(1,000.00)</b>	<b>0.00</b>	<b>0.00 %</b>	<b>(83.33)</b>	<b>0.00</b>	<b>0.00 %</b>
<b>Total</b>	<b>128 Other Special Revenue Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00 %</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00 %</b>



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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
<b>Revenues</b>							
40110	Current Property Tax	551,877.00	(558,902.55)	101.27 %	45,989.75	0.00	0.00 %
40120	Trustee's Collections - Prior Year	15,000.00	(8,729.73)	58.20 %	1,250.00	0.00	0.00 %
40125	Bankruptcy	540.00	(129.66)	24.01 %	45.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	5,500.00	(3,141.60)	57.12 %	458.33	(507.55)	110.74 %
40140	Interest And Penalty	2,000.00	(1,678.70)	83.94 %	166.67	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	18,155.00	(18,196.77)	100.23 %	1,512.92	0.00	0.00 %
40280	Mineral Severance Tax	72,000.00	(68,271.51)	94.82 %	6,000.00	0.00	0.00 %
40320	Bank Excise Tax	4,000.00	(3,451.29)	86.28 %	333.33	0.00	0.00 %
44130	Sale Of Materials And Supplies	5,000.00	(15,928.60)	318.57 %	416.67	(1,327.60)	318.62 %
44145	Sale Of Recycled Materials	200.00	0.00	0.00 %	16.67	0.00	0.00 %
44160	Retirees' Insurance Payments	25,535.00	(12,144.03)	47.56 %	2,127.92	(958.78)	45.06 %
44165	Rebates	0.00	(28.87)	0.00 %	0.00	0.00	0.00 %
44170	Miscellaneous Refunds	3,000.00	(3,008.85)	100.30 %	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	573,462.00	(189,259.92)	33.00 %	47,788.50	0.00	0.00 %
46440	Tennessee Industrial Infrastructure	0.00	0.00	0.00 %	0.00	0.00	0.00 %
46920	Gasoline And Motor Fuel Tax	1,800,000.00	(2,001,055.52)	111.17 %	150,000.00	(220,207.96)	146.81 %
46930	Petroleum Special Tax	31,458.00	(30,083.57)	95.63 %	2,621.50	(3,030.54)	115.60 %
47590	Other Federal Through State	1,075,156.00	(16,135.20)	1.50 %	89,596.33	0.00	0.00 %
49600	Proceeds From Sale Of Capital Assets	162,000.00	(162,000.00)	100.00 %	13,500.00	0.00	0.00 %
<b>Total Revenues</b>		<b>4,830,983.00</b>	<b>(3,092,146.37)</b>	<b>64.01 %</b>	<b>402,581.92</b>	<b>(226,032.43)</b>	<b>56.15 %</b>
<b>Expenditures</b>							
61000	Administration	(939,882.00)	801,262.35	85.25 %	(78,323.50)	64,870.82	82.82 %
62000	Highway And Bridge Maintenance	(1,445,590.00)	1,212,761.31	83.89 %	(120,465.83)	(4,716.62)	-3.92 %
63100	Operation And Maintenance Of	(357,000.00)	310,071.61	86.85 %	(29,750.00)	838.93	2.82 %
65000	Other Charges	(194,497.00)	180,215.19	92.66 %	(16,208.08)	(685.88)	-4.23 %
66000	Employee Benefits	(467,000.00)	407,734.93	87.31 %	(38,916.67)	30,365.01	78.03 %
68000	Capital Outlay	(2,279,837.00)	1,386,760.59	60.83 %	(189,986.42)	44,611.00	23.48 %
<b>Total Expenditures</b>		<b>(5,683,806.00)</b>	<b>4,298,805.98</b>	<b>75.63 %</b>	<b>(473,650.50)</b>	<b>135,283.26</b>	<b>28.56 %</b>
<b>Total</b>	<b>131 Highway/Public Works</b>	<b>(852,823.00)</b>	<b>1,206,659.61</b>	<b>141.49 %</b>	<b>(71,068.58)</b>	<b>(90,749.17)</b>	<b>-127.69</b>

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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
<b>Revenues</b>							
40110	Current Property Tax	9,892,092.00	(10,018,043.81)	101.27 %	824,341.00	0.00	0.00 %
40120	Trustee's Collections - Prior Year	100,000.00	(139,942.42)	139.94 %	8,333.33	0.00	0.00 %
40125	Bankruptcy	15,000.00	(2,387.09)	15.91 %	1,250.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	175,000.00	(57,113.68)	32.64 %	14,583.33	(8,843.51)	60.64 %
40140	Interest And Penalty	35,000.00	(29,256.45)	83.59 %	2,916.67	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	324,645.00	(325,396.79)	100.23 %	27,053.75	0.00	0.00 %
40210	Local Option Sales Tax	4,800,000.00	(5,036,252.47)	104.92 %	400,000.00	(560,042.94)	140.01 %
40275	Mixed Drink Tax	35,000.00	(45,421.75)	129.78 %	2,916.67	(4,477.81)	153.52 %
40320	Bank Excise Tax	30,000.00	(61,862.49)	206.21 %	2,500.00	0.00	0.00 %
41110	Marriage Licenses	1,200.00	(1,116.25)	93.02 %	100.00	(90.25)	90.25 %
43570	Receipts From Individual Schools	15,000.00	(4,035.00)	26.90 %	1,250.00	(530.00)	42.40 %
43990	Other Charges For Services	0.00	(5,548.50)	0.00 %	0.00	(2,774.25)	0.00 %
44110	Investment Income	75,000.00	(17,985.57)	23.98 %	6,250.00	0.00	0.00 %
44160	Retirees' Insurance Payments	62,400.00	(61,281.80)	98.21 %	5,200.00	(2,200.38)	42.32 %
44161	Cobra Insurance Payments	0.00	(106.47)	0.00 %	0.00	0.00	0.00 %
44165	Rebates	0.00	(1,059.02)	0.00 %	0.00	0.00	0.00 %
44170	Miscellaneous Refunds	2,000.00	(2,208.80)	110.44 %	166.67	(80.00)	48.00 %
44530	Sale Of Equipment	17,275.00	(30,850.00)	178.58 %	1,439.58	0.00	0.00 %
44540	Sale Of Property	1,918,500.00	(1,918,500.00)	100.00 %	159,875.00	0.00	0.00 %
46511	Basic Education Program	22,224,000.00	(20,001,600.00)	90.00 %	1,852,000.00	0.00	0.00 %
46515	Early Childhood Education	738,754.00	(572,994.25)	77.56 %	61,562.83	0.00	0.00 %
46590	Other State Education Funds	310,993.00	(227,353.59)	73.11 %	25,916.08	(4,689.99)	18.10 %
46591	Coordinated School Health	160,000.00	(111,237.98)	69.52 %	13,333.33	(11,587.62)	86.91 %
46594	Family Resource Centers	30,211.00	(29,611.65)	98.02 %	2,517.58	0.00	0.00 %
46610	Career Ladder Program	88,600.00	(47,423.67)	53.53 %	7,383.33	(20,031.79)	271.31 %
46851	State Revenue Sharing -T.V.A.	1,150,000.00	(874,267.54)	76.02 %	95,833.33	(1,654.89)	1.73 %
46980	Other State Grants	9,998.00	(9,997.35)	99.99 %	833.17	0.00	0.00 %
46981	Safe Schools	83,610.00	(43,778.30)	52.36 %	6,967.50	(2,800.00)	40.19 %
46990	Other State Revenues	0.00	(7,179.42)	0.00 %	0.00	0.00	0.00 %
47114	USDA - Other	0.00	0.00	0.00 %	0.00	0.00	0.00 %
47143	Special Education - Grants To States	27,744.00	(27,743.64)	100.00 %	2,312.00	0.00	0.00 %
47147	Safe And Drug-Free Schools-St Grants	274,037.00	(237,733.93)	86.75 %	22,836.42	(55,469.60)	242.90 %
47590	Other Federal Through State	210,632.00	(179,482.94)	85.21 %	17,552.67	(18,265.75)	104.06 %
47640	Rotc Reimbursement	71,000.00	(55,700.65)	78.45 %	5,916.67	(18,750.83)	316.92 %
48130	Contributions	18,500.00	(18,500.00)	100.00 %	1,541.67	0.00	0.00 %
48610	Donations	47,656.00	(50,656.00)	106.30 %	3,971.33	0.00	0.00 %
49700	Insurance Recovery	38,682.00	(48,938.50)	126.51 %	3,223.50	(500.00)	15.51 %

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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
	<b>Total Revenues</b>	<b>42,982,529.00</b>	<b>(40,302,567.77)</b>	<b>93.76 %</b>	<b>3,581,877.42</b>	<b>(712,789.61)</b>	<b>19.90 %</b>
<b>Expenditures</b>							
71100	Regular Instruction Program	(23,519,938.00)	19,077,852.94	81.11 %	(1,959,994.83)	1,878,624.04	95.85 %
71200	Special Education Program	(3,548,084.00)	2,720,244.10	76.67 %	(295,673.67)	325,337.40	110.03 %
71300	Vocational Education Program	(1,272,880.00)	1,103,583.13	86.70 %	(106,073.33)	106,093.23	100.02 %
72110	Attendance	(60,336.00)	54,318.45	90.03 %	(5,028.00)	5,194.94	103.32 %
72120	Health Services	(505,959.00)	418,824.60	82.78 %	(42,163.25)	64,832.20	153.76 %
72130	Other Student Support	(1,305,085.00)	1,125,352.01	86.23 %	(108,757.08)	100,308.55	92.23 %
72210	Regular Instruction Program	(1,597,588.00)	1,313,993.47	82.25 %	(133,132.33)	108,766.32	81.70 %
72220	Special Education Program	(547,686.00)	369,099.80	67.39 %	(45,640.50)	30,553.19	66.94 %
72230	Vocational Education Program	(172,957.00)	150,752.94	87.16 %	(14,413.08)	17,005.87	117.99 %
72250	Technology	(883,883.00)	790,259.39	89.41 %	(73,656.92)	39,436.74	53.54 %
72310	Board Of Education	(670,628.00)	644,559.92	96.11 %	(55,885.67)	4,556.41	8.15 %
72320	Office Of The Superintendent	(511,476.00)	453,251.09	88.62 %	(42,623.00)	32,277.96	75.73 %
72410	Office Of The Principal	(1,250,125.00)	1,158,725.82	92.69 %	(104,177.08)	110,729.73	106.29 %
72510	Fiscal Services	(89,259.00)	80,414.51	90.09 %	(7,438.25)	7,242.13	97.36 %
72610	Operation Of Plant	(3,483,485.00)	3,195,682.87	91.74 %	(290,290.42)	150,799.73	51.95 %
72620	Maintenance Of Plant	(268,522.00)	219,873.33	81.88 %	(22,376.83)	15,589.62	69.67 %
72710	Transportation	(2,133,570.00)	2,115,222.71	99.14 %	(177,797.50)	242,597.87	136.45 %
72901	COVID-19 Expenditures	(300,000.00)	20,000.00	6.67 %	(25,000.00)	20,000.00	80.00 %
73300	Community Services	(554,309.00)	528,578.70	95.36 %	(46,192.42)	44,120.55	95.51 %
73400	Early Childhood Education	(858,180.00)	714,750.03	83.29 %	(71,515.00)	63,593.64	88.92 %
	<b>Total Expenditures</b>	<b>(43,533,950.00)</b>	<b>36,255,339.81</b>	<b>83.28 %</b>	<b>(3,627,829.17)</b>	<b>3,367,660.12</b>	<b>92.83 %</b>
<b>Total</b>	<b>141 General Purpose School</b>	<b>(551,421.00)</b>	<b>(4,047,227.96)</b>	<b>-733.96 %</b>	<b>(45,951.75)</b>	<b>2,654,870.51</b>	<b>5,777.52</b>

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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
<b>Revenues</b>							
47131	Vocational Educ - Basic Grants To	73,903.26	(72,719.35)	98.40 %	6,158.61	(6,200.32)	100.68 %
47141	Title 1 Grants To Local Educ Agencies	940,447.98	(781,334.91)	83.08 %	78,370.67	(68,488.61)	87.39 %
47143	Special Education - Grants To States	1,288,308.09	(946,776.47)	73.49 %	107,359.01	(92,544.77)	86.20 %
47145	Special Education Preschool Grants	22,367.42	(21,019.25)	93.97 %	1,863.95	(3,546.27)	190.26 %
47146	English Language Acquisition Grants	31,635.65	(19,907.90)	62.93 %	2,636.30	(446.28)	16.93 %
47147	Safe And Drug-Free Schools-St Grants	1,284.14	(1,170.21)	91.13 %	107.01	(106.76)	99.76 %
47189	Eisenhower Prof Development State	248,969.99	(105,740.01)	42.47 %	20,747.50	(10,195.50)	49.14 %
47307	COVID-19 Grant B	2,669,436.29	(1,018,608.98)	38.16 %	222,453.02	(32,940.15)	14.81 %
47309	COVID-19 Grant D	180,000.00	(131,000.00)	72.78 %	15,000.00	(40,000.00)	266.67 %
47310	COVID-19 Grant E	17,000.00	(11,023.16)	64.84 %	1,416.67	(7,523.17)	531.05 %
47401	American Rescue Plan Act Grant #1	7,030,148.68	(742,501.47)	10.56 %	585,845.72	(337,084.06)	57.54 %
47402	American Rescue Plan Act Grant #2	269,926.29	(102,194.27)	37.86 %	22,493.86	(20,766.45)	92.32 %
47403	American Rescue Plan Act Grant #3	17,995.90	(6,723.27)	37.36 %	1,499.66	(1,052.42)	70.18 %
47404	American Rescue Plan Act Grant #4	22,826.81	(1,022.68)	4.48 %	1,902.23	(1,022.68)	53.76 %
47590	Other Federal Through State	888,504.21	(311,907.77)	35.10 %	74,042.02	(37,933.55)	51.23 %
<b>Total Revenues</b>		<b>13,702,754.71</b>	<b>(4,273,649.70)</b>	<b>31.19 %</b>	<b>1,141,896.23</b>	<b>(659,850.99)</b>	<b>57.79 %</b>
<b>Expenditures</b>							
71100	Regular Instruction Program	(8,236,994.51)	2,583,473.00	31.36 %	(686,416.21)	213,213.21	31.06 %
71200	Special Education Program	(1,345,070.92)	642,594.42	47.77 %	(112,089.24)	64,459.84	57.51 %
71300	Vocational Education Program	(113,614.26)	113,620.23	100.01 %	(9,467.86)	0.00	0.00 %
72120	Health Services	(750,782.49)	309,848.02	41.27 %	(62,565.21)	35,954.91	57.47 %
72130	Other Student Support	(681,539.09)	195,229.82	28.65 %	(56,794.92)	24,546.05	43.22 %
72210	Regular Instruction Program	(1,096,136.60)	409,154.92	37.33 %	(91,344.72)	26,660.95	29.19 %
72220	Special Education Program	(513,816.78)	430,248.80	83.74 %	(42,818.07)	20,604.56	48.12 %
72230	Vocational Education Program	(5,174.38)	3,935.67	76.06 %	(431.20)	0.00	0.00 %
72250	Technology	(430,000.00)	10,972.50	2.55 %	(35,833.33)	0.00	0.00 %
72510	Fiscal Services	(46,200.00)	46,200.00	100.00 %	(3,850.00)	0.00	0.00 %
72620	Maintenance Of Plant	(120,944.00)	60,896.28	50.35 %	(10,078.67)	0.00	0.00 %
72710	Transportation	(237,481.68)	7,070.20	2.98 %	(19,790.14)	0.00	0.00 %
76100	Regular Capital Outlay	(125,000.00)	124,900.00	99.92 %	(10,416.67)	0.00	0.00 %
<b>Total Expenditures</b>		<b>(13,702,754.71)</b>	<b>4,938,143.86</b>	<b>36.04 %</b>	<b>(1,141,896.23)</b>	<b>385,439.52</b>	<b>33.75 %</b>
<b>Total</b>	<b>142 School Federal Projects</b>	<b>0.00</b>	<b>664,494.16</b>	<b>100.00 %</b>	<b>0.00</b>	<b>(274,411.47)</b>	<b>0.00 %</b>

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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
<b>Revenues</b>							
43521	Lunch Payments - Children	67,959.00	(9,357.59)	13.77 %	5,663.25	(1,392.15)	24.58 %
43522	Lunch Payments - Adults	35,000.00	(14,117.10)	40.33 %	2,916.67	(2,942.80)	100.90 %
43523	Income From Breakfast	0.00	(8.00)	0.00 %	0.00	0.00	0.00 %
43525	A La Carte Sales	10,500.00	(7,881.48)	75.06 %	875.00	(704.85)	80.55 %
43570	Receipts From Individual Schools	100.00	(16.80)	16.80 %	8.33	0.00	0.00 %
44110	Investment Income	5,000.00	(2,582.88)	51.66 %	416.67	(0.05)	0.01 %
46520	School Food Service	25,000.00	(30,645.88)	122.58 %	2,083.33	0.00	0.00 %
47111	USDA School Lunch Program	1,621,142.00	(1,922,403.96)	118.58 %	135,095.17	(552,286.05)	408.81 %
47113	Breakfast	564,758.00	(586,113.83)	103.78 %	47,063.17	(175,845.31)	373.64 %
47114	USDA - Other	295,493.00	(100,301.24)	33.94 %	24,624.42	(6,490.00)	26.36 %
47990	Other Direct Federal Revenue	174,000.00	(189,670.00)	109.01 %	14,500.00	0.00	0.00 %
49700	Insurance Recovery	424.00	(423.75)	99.94 %	35.33	0.00	0.00 %
<b>Total Revenues</b>		<b>2,799,376.00</b>	<b>(2,863,522.51)</b>	<b>102.29 %</b>	<b>233,281.33</b>	<b>(739,661.21)</b>	<b>317.07 %</b>
<b>Expenditures</b>							
73100	Food Service	(3,012,509.00)	2,630,261.58	87.31 %	(251,042.42)	113,297.31	45.13 %
<b>Total Expenditures</b>		<b>(3,012,509.00)</b>	<b>2,630,261.58</b>	<b>87.31 %</b>	<b>(251,042.42)</b>	<b>113,297.31</b>	<b>45.13 %</b>
<b>Total</b>	<b>143 Central Cafeteria</b>	<b>(213,133.00)</b>	<b>(233,260.93)</b>	<b>-109.44 %</b>	<b>(17,761.08)</b>	<b>(626,363.90)</b>	<b>-3,526.61</b>

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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
<b>Revenues</b>							
40110	Current Property Tax	1,088,302.00	(1,102,154.64)	101.27 %	90,691.83	0.00	0.00 %
40120	Trustee's Collections - Prior Year	10,000.00	(17,457.45)	174.57 %	833.33	0.00	0.00 %
40125	Bankruptcy	1,000.00	(279.13)	27.91 %	83.33	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	10,000.00	(7,366.70)	73.67 %	833.33	(1,529.37)	183.52 %
40140	Interest And Penalty	6,000.00	(3,318.74)	55.31 %	500.00	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	84,508.00	(84,507.52)	100.00 %	7,042.33	0.00	0.00 %
40320	Bank Excise Tax	1,000.00	(6,805.94)	680.59 %	83.33	0.00	0.00 %
44110	Investment Income	3,000.00	(7,170.99)	239.03 %	250.00	0.00	0.00 %
44514	Revenue From Joint Ventures (Govt	27,000.00	0.00	0.00 %	2,250.00	0.00	0.00 %
48140	Contracted Services	234,420.00	(152,604.00)	65.10 %	19,535.00	0.00	0.00 %
49800	Transfers In	125,000.00	0.00	0.00 %	10,416.67	0.00	0.00 %
	<b>Total Revenues</b>	<b>1,590,230.00</b>	<b>(1,381,665.11)</b>	<b>86.88 %</b>	<b>132,519.17</b>	<b>(1,529.37)</b>	<b>1.15 %</b>
<b>Expenditures</b>							
82110	General Government	(864,000.00)	864,000.00	100.00 %	(72,000.00)	820,000.00	1,138.89 %
82210	General Government	(502,742.00)	502,740.70	100.00 %	(41,895.17)	250,088.75	596.94 %
82310	General Government	(271,920.00)	210,118.07	77.27 %	(22,660.00)	16,956.00	74.83 %
	<b>Total Expenditures</b>	<b>(1,638,662.00)</b>	<b>1,576,858.77</b>	<b>96.23 %</b>	<b>(136,555.17)</b>	<b>1,087,044.75</b>	<b>796.05 %</b>
<b>Total</b>	<b>151 General Debt Service</b>	<b>(48,432.00)</b>	<b>195,193.66</b>	<b>403.03 %</b>	<b>(4,036.00)</b>	<b>1,085,515.38</b>	<b>26,895.82</b>



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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
<b>Revenues</b>							
40110	Current Property Tax	3,402,363.00	(3,457,760.42)	101.63 %	283,530.25	0.00	0.00 %
40120	Trustee's Collections - Prior Year	60,000.00	(39,998.06)	66.66 %	5,000.00	0.00	0.00 %
40125	Bankruptcy	3,000.00	(360.17)	12.01 %	250.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	46,000.00	(22,437.22)	48.78 %	3,833.33	(3,590.45)	93.66 %
40140	Interest And Penalty	18,000.00	(8,463.02)	47.02 %	1,500.00	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	162,060.00	(162,059.59)	100.00 %	13,505.00	0.00	0.00 %
40285	Adequate Facilities/Development Tax	400,000.00	(2,048,068.40)	512.02 %	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	(27,707.75)	46.18 %	5,000.00	0.00	0.00 %
44170	Miscellaneous Refunds	0.00	(6,191.86)	0.00 %	0.00	0.00	0.00 %
<b>Total Revenues</b>		<b>4,156,593.00</b>	<b>(5,773,046.49)</b>	<b>138.89 %</b>	<b>346,382.75</b>	<b>(3,590.45)</b>	<b>1.04 %</b>
<b>Expenditures</b>							
82130	Education	(3,815,000.00)	3,815,000.00	100.00 %	(317,916.67)	3,815,000.00	1,200.00 %
82230	Education	(1,183,767.00)	1,142,683.44	96.53 %	(98,647.25)	534,386.40	541.71 %
82330	Education	(130,000.00)	71,904.45	55.31 %	(10,833.33)	1,000.00	9.23 %
<b>Total Expenditures</b>		<b>(5,128,767.00)</b>	<b>5,029,587.89</b>	<b>98.07 %</b>	<b>(427,397.25)</b>	<b>4,350,386.40</b>	<b>1,017.88</b>
<b>Total</b>	<b>156 Education Debt Service</b>	<b>(972,174.00)</b>	<b>(743,458.60)</b>	<b>-76.47 %</b>	<b>(81,014.50)</b>	<b>4,346,795.95</b>	<b>5,365.45</b>

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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
<b>Revenues</b>							
40120	Trustee's Collections - Prior Year	0.00	(62.85)	0.00 %	0.00	0.00	0.00 %
40125	Bankruptcy	0.00	(16.16)	0.00 %	0.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(336.47)	0.00 %	0.00	(151.79)	0.00 %
40140	Interest And Penalty	0.00	(6.04)	0.00 %	0.00	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	127,486.00	(127,248.14)	99.81 %	10,623.83	0.00	0.00 %
44110	Investment Income	10,000.00	(11,624.37)	116.24 %	833.33	0.00	0.00 %
44165	Rebates	0.00	(10.87)	0.00 %	0.00	0.00	0.00 %
44170	Miscellaneous Refunds	0.00	(644.70)	0.00 %	0.00	0.00	0.00 %
44570	Contributions & Gifts	2,500.00	(2,021.50)	80.86 %	208.33	(52.00)	24.96 %
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	207,000.00	(91,000.00)	43.96 %	17,250.00	0.00	0.00 %
49700	Insurance Recovery	3,802,375.00	(3,802,375.12)	100.00 %	316,864.58	0.00	0.00 %
<b>Total Revenues</b>		<b>4,646,781.00</b>	<b>(4,532,766.22)</b>	<b>97.55 %</b>	<b>387,231.75</b>	<b>(203.79)</b>	<b>0.05 %</b>
<b>Expenditures</b>							
58900	Miscellaneous	0.00	0.00	0.00 %	0.00	0.00	0.00 %
91110	General Administration Projects	(417,723.00)	319,323.46	76.44 %	(34,810.25)	0.00	0.00 %
91120	Administration Of Justice Projects	(203,476.00)	3,655,767.56	1,796.66 %	(16,956.33)	21,940.27	129.39 %
91130	Public Safety Projects	(106,137.00)	112,306.21	105.81 %	(8,844.75)	39,800.00	449.98 %
91140	Public Health And Welfare Projects	(11,900.00)	10,733.41	90.20 %	(991.67)	0.00	0.00 %
91190	Other General Government Projects	(70,796.00)	70,795.16	100.00 %	(5,899.67)	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)	400,000.00	100.00 %	(33,333.33)	0.00	0.00 %
<b>Total Expenditures</b>		<b>(1,299,852.00)</b>	<b>4,568,925.80</b>	<b>351.50 %</b>	<b>(108,321.00)</b>	<b>61,740.27</b>	<b>57.00 %</b>
<b>Total</b>	<b>171 General Capital Projects</b>	<b>3,346,929.00</b>	<b>36,159.58</b>	<b>-1.08 %</b>	<b>278,910.75</b>	<b>61,536.48</b>	<b>-22.06 %</b>

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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
<b>Revenues</b>							
40110	Current Property Tax	284,769.00	(288,389.25)	101.27 %	23,730.75	0.00	0.00 %
40120	Trustee's Collections - Prior Year	2,225.00	(4,494.90)	202.02 %	185.42	0.00	0.00 %
40125	Trustee's Collections - Bankruptcy	300.00	(67.10)	22.37 %	25.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	3,500.00	(1,619.32)	46.27 %	291.67	(261.13)	89.53 %
40140	Interest And Penalty	1,000.00	(865.22)	86.52 %	83.33	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	9,390.00	(9,412.12)	100.24 %	782.50	0.00	0.00 %
40320	Bank Excise Tax	200.00	(1,780.86)	890.43 %	16.67	0.00	0.00 %
<b>Total Revenues</b>		<b>301,384.00</b>	<b>(306,628.77)</b>	<b>101.74 %</b>	<b>25,115.33</b>	<b>(261.13)</b>	<b>1.04 %</b>
<b>Expenditures</b>							
91200	Highway & Street Capital Projects	(431,384.00)	402,615.56	93.33 %	(35,948.67)	0.00	0.00 %
<b>Total Expenditures</b>		<b>(431,384.00)</b>	<b>402,615.56</b>	<b>93.33 %</b>	<b>(35,948.67)</b>	<b>0.00</b>	<b>0.00 %</b>
<b>Total</b>	<b>176 Highway Capital Projects</b>	<b>(130,000.00)</b>	<b>95,986.79</b>	<b>73.84 %</b>	<b>(10,833.33)</b>	<b>(261.13)</b>	<b>-2.41 %</b>

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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
<b>Revenues</b>							
40285	Adequate Facilities/Development Tax	200,000.00	(266,119.68)	133.06 %	16,666.67	0.00	0.00 %
44165	Rebates	0.00	(4.88)	0.00 %	0.00	0.00	0.00 %
	<b>Total Revenues</b>	<b>200,000.00</b>	<b>(266,124.56)</b>	<b>133.06 %</b>	<b>16,666.67</b>	<b>0.00</b>	<b>0.00 %</b>
<b>Expenditures</b>							
91300	Education Capital Projects	(587,035.00)	565,334.97	96.30 %	(48,919.58)	0.00	0.00 %
	<b>Total Expenditures</b>	<b>(587,035.00)</b>	<b>565,334.97</b>	<b>96.30 %</b>	<b>(48,919.58)</b>	<b>0.00</b>	<b>0.00 %</b>
<b>Total</b>	<b>177 Education Capital Projects</b>	<b>(387,035.00)</b>	<b>299,210.41</b>	<b>77.31 %</b>	<b>(32,252.92)</b>	<b>0.00</b>	<b>0.00 %</b>

# *Loudon County Commission Meeting*

*Monday, June 6, 2022*

## **Bonds & Noatries**

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

Notaries to be elected June 06,2022

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MARY E ALLEN	REBECCA D MCKEE
KELSEY BARNARD	ANGELA MIKOLAJEWSKI
SHELECIA A BREWER	LINDSEY M COBB
JASON CONFORTI	JENNIFER RENEE RUSSELL
DEBORAH K FARMER	CANDA SIMS
JESSICA FITCH	SHARON K SNODDERLY
JEWEL M FORD	BEVERLY VEAL
KELSEY MICHELLE HALL	CHRISTI SELVAGE WILLIAMS
DEVVIN ALAN HOWARD	LESA F WILLIAMS
KANDYN LEACH	

*Loudon County Commission*  
**EXHIBIT 060622-M**