

LOUDON COUNTY COMMISSION

May 6, 2013

6:00 pm

Courthouse Annex

REGULAR MEETING

- 1. Opening of Meeting, Pledge of Allegiance, Invocation**
- 2. Roll Call**
- 3. Adoption of the Agenda – May 6, 2013**
- 4. Reading and Acceptance of April 1, 2013 Commission Meeting Minutes and the April 15, 2013 Special Called Meeting Minutes.**
- 5. This is the time for any visitor or delegation to come forward and state the business for which he/she may wish to address concerning any item of interest on the planned agenda.**
- 6. Reports of County Officials, Departments and Committees:**
 - A. Loudon County Property Assessor – Mike Campbell**
 1. Request Consideration of Approval of a Resolution Authorizing a Continuous Four (4) Year Reappraisal Cycle.
 - B. Loudon County Budget Director – Tracy Blair**
 1. Request Consideration of a Recommendation to Approve Application/ Acceptance of a DOE Emergency Planning and Response Grant; no matching funds.
 2. Request Consideration of a Recommendation to Approve a Resolution Authorizing Submission of an Application for a Litter and Trash Collection Grant from the Tennessee Department of Transportation and Authorizing the Acceptance of the Said Grant.
 3. Request Consideration of a Recommendation to Approve Amendments in the Following Funds:
 - a. County General Fund 101
 - b. Recycling Centers Fund 116
 - c. County Drug Fund 122
 - d. Highway Department Fund 131
 - e. General Purpose School Fund 141
 - f. School Federal Projects Fund 142
 - g. General Debt Service Fund 151

C. Loudon County Commissioner - David Meers

1. Election of Bonds and Notaries
7. **This is the time for any visitor or delegation to come forward and state the business for which he/she may wish to address concerning any items not on the planned agenda.**
8. **Adjournment**

LOUDON COUNTY COMMISSION

STATE OF TENNESSEE

COUNTY OF LOUDON

April 1, 2013

6:00 PM

DRAFT

NOT APPROVED

REGULAR MEETING

- (1)
Opening
of Meeting
- BE IT REMEMBERED** that the Board of Commissioners of Loudon County convened in regular session in Loudon, Tennessee on the 1st day of April, 2013.
The **Honorable Roy Bledsoe** called the meeting to order.
- Commissioner Meers** opened the County Commission Meeting, led the Pledge of Allegiance to the Flag of the United States of America and gave the invocation.
- (2)
Roll Call
- Present were the following Commissioners: **Meers, Maples, Quillen, Franke, Bledsoe, Duff, Yarbrough, Harrelson, and Miller: (9)**
The following Commissioner was **Absent: Jenkins: (1)**
Thereupon **Chairman Bledsoe** announced the presence of a quorum.
Present was the **Honorable Mayor Estelle Herron**.
- (3)
Agenda
Adopted
- Chairman Bledsoe** requested that the April 1, 2013 Agenda be adopted.
A **motion** was made by **Commissioner Quillen** with a second by **Commissioner Franke** to adopt the Agenda.
Upon voice vote the motion **Passed** unanimously.
- (4)
Minutes for
March 4, 2013
Comm Mtg
Approved
- Chairman Bledsoe** requested that the March 4, 2013 County Commission Meeting Minutes be approved and accepted.
A **motion** was made by **Commissioner Miller** with a second by **Commissioner Meers** to approve these minutes.
Upon voice vote the motion **Passed** unanimously.
- (5)
Comments:
Agenda Items
- Chairman Bledsoe** asked that any visitor wishing to address the Commission regarding items on the planned Agenda come forward.
Wayne Schnell commented on the \$2M being requested by the School Board to complete Phase 1A of the School Building Program and asking where these funds are coming from.
Richard Truitt said the School Board has \$6M in reserves and questioned why they were asking the County Commission to approve an additional \$2M.

Estelle Herron, Loudon County Mayor, requested consideration and possible action on the following items:

(6)
Solid Waste
Commission
Appointments
Approved

1. Request Consideration of Approval of the Following Board/Committee Appointments:

- a. Loudon County Solid Waste Commission

A **motion** was made by **Commissioner Harrelson** with a second by **Commissioner Meers** to approve this request.

Upon voice vote the motion **Passed** unanimously.

Resolution 040113-A

(7)
Joan Lovelace
Appointed New
County
Purchasing
Director

2. Request Consideration of Approval of the Appointment of Joan Lovelace as the new Loudon County Purchasing Director.

A **motion** was made by **Commissioner Meers** with a second by **Commissioner Maples** to approve this appointment.

Upon voice vote the motion **Passed** unanimously.

(8)
Stormwater
Management
Regulations
In Urbanized
Areas of County
Approved

Russ Newman, Loudon County Planning and Codes Director, Requested Consideration of Approval of a Resolution Adopting Stormwater Management Regulations in the Urbanized Area of Loudon County Pursuant to Tennessee Code Annotated §68-221-1105.

A **motion** was made by **Commissioner Yarbrough** with a second by **Commissioner Quillen** to approve this request.

Upon voice vote the motion **Passed** unanimously.

Resolution 040113-B

(9)
Declaration
of Loudon County
Public Library
Day Approved

Don Miller, Loudon County Commissioner, Requested Consideration of the Following:

1. A Declaration Designating April 20, 2013 as Loudon County Public Library Day to Commemorate the Dedication of the New Tellico Village Public Library.

A **motion** was made by **Commissioner Miller** with a second by **Commissioner Franke** to approve this request.

Upon voice vote the motion **Passed** unanimously.

Exhibit 040113-C

(10)
Fund Balances
in Fund 141
Need
Clarification

2. Reported Fund Balances in Fund 141 – General Purpose School Fund.
Commissioner Miller presented information regarding a difference in the balances in the General Purpose School Fund between the June 30, 2012 balance of \$6.7M, according to the Audit Report, and the recent balance as of February 28, 2013 showing \$4M. He noted that there have been some discrepancies in fund balances for several years - but in much smaller amounts. He questioned if these figures are accurate and, if so, this represents a balance of \$2.7M more in the fund than currently thought. He commented that he was not complaining that there's more money there than thought but his concern is that this brings into question the accuracy of the financial reports that they've been receiving for, at least, over the past eight months. He emphasized that accuracy in these reports is important because financial decisions are made based on these numbers. He requested that School Representatives attend the next Commission Workshop Meeting to discuss the differences and how to fix the discrepancy.

Loudon County Budget Director, Tracy Blair, requested consideration and possible action on the following items:

(11)
Pettway
Foundation
Grant
Application
Approved

1. Request Consideration of a Recommendation to Approve the Jane L. Pettway Foundation Grant Application for the Lenoir City Library; no matching funds. A **motion** was made by **Commissioner Maples** with a second by **Commissioner Meers** to approve this request. Upon roll call vote the following Commissioners voted **Aye: Meers, Maples, Quillen, Franke, Bledsoe, Duff, Yarbrough, Harrelson, and Miller: (9)** The following Commissioners voted **Nay: (0)** The following Commissioner was **Absent: Jenkins: (1)** Thereupon the Chairman declared the motion **Passed: (9, 0, 1)**

(12)
Accept \$2,500.
Donation From
BC/BS of TN
Contribution
To L.C. Gov't
Wellness
Incentive
Program
Approved

2. Request Consideration of a Recommendation to Approve a Resolution to Accept a \$2,500.00 Donation from Blue Cross/Blue Shield of Tennessee to Contribute to the Loudon County Government Wellness Incentive. A **motion** was made by **Commissioner Quillen** with a second by **Commissioner Maples** to approve this request. Upon roll call vote the following Commissioners voted **Aye: Maples, Quillen, Franke, Bledsoe, Duff, Yarbrough, Harrelson, Miller, and Meers: (9)** The following Commissioners voted **Nay: (0)** The following Commissioner was **Absent: Jenkins: (1)** Thereupon the Chairman declared the motion **Passed: (9, 0, 1)**
Resolution 040113-D

(13)
Issuance of
NTE \$2M Of Rural
School Bonds
Approved

3. Request Consideration of a Recommendation to Approve a Resolution Authorizing the Issuance, in One or More Series, of Rural School Bonds of Loudon County, Tennessee, in the Aggregate Principal Amount of Not to Exceed Two Million Dollars (\$2,000,000); Making Provision for the Issuance, Sale and Payment of Said Bonds; Establishing the Terms Thereof and the Disposition of Proceeds Therefrom; and Providing for the Levy of Taxes for the Payment of Principal of, Premium, if Any, and Interest on the Bonds. A **motion** was made by **Commissioner Meers** with a second by **Commissioner Duff** to approve this request as presented. Lengthy discussion began with **Commissioner Miller** commenting that there was some possibility that it may not be necessary to borrow this money since funds may be available from other sources. He said that it was the recommendation of the Budget Committee to authorize the Mayor to issue this debt but to request that she not borrow the money until it became clear that they were going to need it. He noted that they need to approve the Funding Resolution now so that they can proceed with the work during the summer vacation months when the schools are out. **Commissioner Franke** supported these comments and said that they needed to move ahead and get this started. **Commissioner Yarbrough** asked what constitutes when and whether we would borrow this money. **Commissioner Miller** responded pointing out several circumstances that would impact this decision including funding available from other sources.

Chairman Bledsoe asked **Commissioner Miller** if he wanted to add an amendment to the motion regarding holding off on borrowing until necessary.

Mayor Herron commented that they had to have the \$9.5M to complete Phase I available by June 1, 2013 and therefore she needed approval of a plan to go forward as quickly as possible.

Commissioner Miller responded that he would be happy to **amend the motion** to include not borrowing the money until determined to be necessary.

Commissioner Meers seconded his amendment.

Commissioner Franke said that he would like the Mayor to come back to the Budget Committee when and if the time came to make a decision on issuing this debt.

Financial Advisor Joe Ayres, of Cumberland Securities, recommended authorizing the Bond Resolution as presented and take separate action to add the restriction to only borrow the money when determined to be necessary. He stated that they need a “clean” authorizing resolution in order to go forward. He then proceeded to explain several options for how the County could fund this project as shown in the April 1, 2013 Preliminary School Funding Analysis document prepared by his Organization.

Exhibit 040113-e

Option #1 – They need to move to the Bond Market with the \$9.5M in the next few weeks and this mechanism offers an opportunity to include the additional \$2M (piggyback) which would enable paying off the \$2M in 13 months which would save money on interest.

Commissioner Miller asked if this would interfere with maintaining the fund balances required for Phase II of the Program - he’s concerned about the \$9M needed for Phase II. **Mr. Ayres** explained how this would work and would not be a problem.

Commissioner Miller then asked about **Option #1** and whether or not they could come along later and borrow another \$9M for Phase II - agreed to several weeks ago - under the same terms without exceeding the “blue line”. **Mr. Ayres** responded affirmatively and explained how this would not be a problem.

Commissioner Miller then asked if they should choose **Option #2** rather than commit to borrowing now and **Mr. Ayres** responded that this was a Commission decision but that borrowing \$2M later would cost a lot more than it would to borrow it now.

Commissioner Yarbrough asked with either option can the County still pay off the \$2M early. **Mr. Ayres** response was that it wouldn’t be worth it for the savings.

Chairman Bledsoe commented that if the County can save money borrowing the \$2M now, when they can save on the interest, and use it for Phase II if it was determined that it’s not needed now, that would be a good thing.

Mr. Ayres agreed that this is a good way to borrow \$2M with less than \$10,000 interest and also keep the fund balances lower – both goals for the Commission. He added that any money left over could be put into the Debt Service Fund and used to pay the debt faster. He said it’s a win/win situation – Commission should adopt the Bond Resolution tonight and place any restrictions on the Mayor via a separate action if they desire.

Chairman Bledsoe asked **Vice Chairwoman Maples** to please take the Chair so that he could participate in the discussion.

Commissioner Bledsoe said that the County should go ahead and get the \$2M now, with this opportunity, and use it later if needed for Phase II.

Mr. Ayres responded that it doesn’t matter to the funding which Phase of the Program the money is used for – the funding isn’t committed to any individual building phase.

Commissioner Meers asked if the Commission could hold off on a decision on this issue for another 30 days.

Commissioner Yarbrough asked why they couldn't approve the project tonight and said that telling her constituents that the Commission was borrowing money they don't really need made her uncomfortable.

Commissioner Franke recommended approving the project tonight and then study the funding options in the next few weeks.

Mayor Herron reminded everyone that the \$9.5M was needed by June 1st in order to move forward.

Commissioner Miller said this was a timing issue – the \$9.5M was needed by June 1st and the \$2M for Phase IA needs approving in time to get the work done over the summer. He stressed that the Commission needs to make a decision on both tonight. He also pointed out that he believes that in order to approve a resolution authorizing accruing debt they must also authorize a plan for financing repayment of that debt. He said that this plan could be changed later but the funds need to be committed now.

Mr. Ayres explained that the \$9.5M is the last piece of funding that's already approved and this is not on the table tonight. He stressed that they were getting ready to go to the tax exempt Bond Market by June 1st and that this was an opportunity to add the \$2M to the \$9.5M and save money on fees. If the County doesn't choose this option then they would have to finance the \$2M in the next calendar year or borrow it later this year. He again recommended authorizing the \$2M Bond Resolution tonight and then enacting a separate qualifier resolution on when the Mayor can borrow the money and deciding on which funding recommendation to go with in the next few weeks. He stressed that these were two separate issues.

Commissioner Miller asked if he was saying that they could delay a decision on the funding mechanism for 30 days and still not affect the June 1st deadline.

Mr. Ayres responded that if they authorized the \$2M tonight and they continue to prepare to enter the Bond Market for the \$9.5 they could probably delay deciding on the piggyback issue.

Commissioner Yarbrough asked about using residual balances and whether or not this would set them up for arbitrage and **Mr. Ayres** responded that it would not since these are taxable bonds.

Commissioner Quillen asked **Budget Director Blair** what her opinion on these issues was and her response was that either Option 1 or Option 2 would work as far as the fund balances are concerned and that the decision is whether or not the County wants to take advantage of the savings by combining the \$2M with the \$9.5M.

Commissioner Bledsoe asked **Mr. Ayres** what it would cost to borrow the \$2M separately and his response was probably about **\$25,000**. with a traditional fixed rate \$2M Bond Issue.

Commissioner Miller suggested that the Tennessee Bond Pool might be the way to go if they decided to get the \$2M separately since the rates there are about 1% or less.

Commissioner Bledsoe agreed that this would probably be a better way to go.

Commissioner Bledsoe asked if there was agreement to have a Special Called Meeting following the Commission Workshop Meeting on April 15th to decide on a funding mechanism and **Mr. Ayres** agreed that this would be OK so long as they approved the \$2M Bond Resolution tonight. There was general agreement to this.

Commissioner Yarbrough asked **Director of Schools Jason Vance** how he felt about the plan and he stated that he was comfortable with the plan. He said that he needs funds soon to get started on the engineering and architectural work for combining of the two schools this summer but that he has enough funds on hand for this to get started.

Commissioner Meers asked him if the old architectural drawings were going to be used and just revisited to combine these with new revised plans and the response was that they were.

Commissioner Bledsoe commented that in this case the project can still go ahead with the plans using the approach now being discussed by the Commission.

Mr. Ayres agreed to the Commission adopting the Bond Resolution tonight and having a Special Called Meeting in two weeks to decide on a funding plan.

Commissioner Miller then **withdrew his amendment to the original motion** and **Commissioner Meers withdrew his second.**

A vote was then taken on the **Original Motion by Commissioner Meers with a second by Commissioner Duff to approve the \$2M Bond Resolution as presented.** Upon roll call vote the following Commissioners voted **Aye: Quillen, Franke, Bledsoe, Duff, Yarbrough, Harrelson, Miller, Meers, and Maples: (9)**

The following Commissioners voted **Nay: (0)**

The following Commissioner was **Absent: Jenkins: (1)**

Thereupon the Chairwoman declared the motion **Passed: (9, 0, 1)**

Resolution 040113-E

Commissioner Bledsoe then resumed the **Chair.**

Commissioner Miller made a **motion** with a second by **Commissioner Quillen** to approve the \$2M, as has been requested, to combine the Fort Loudoun Elementary School and the Fort Loudoun Middle School.

Upon roll call vote the following Commissioners voted **Aye: Franke, Bledsoe, Duff, Yarbrough, Harrelson, Miller, Meers, Maples, and Quillen: (9)**

The following Commissioners voted **Nay: (0)**

The following Commissioner was **Absent: Jenkins: (1)**

Thereupon the Chairman declared the motion **Passed: (9, 0, 1)**

Chairman Bledsoe stated that if there were no objections there would be a **Special Called Meeting at 7 p.m. on Monday, April 15th** following the **Commission Workshop Meeting at 6 p.m.** to decide on a funding mechanism. **Commissioner Duff** said he objected to the Special Called Meeting since he wasn't going to be able to be there. **Commissioner Miller** asked **Joe Ayres** if he could attend the Budget Committee Meeting at 3 p.m. and he agreed to be there.

Commissioner Franke made a motion with a second by **Commissioner Meers** to schedule a Special Called Meeting for 7 p.m. on Monday, April 15, 2013 following the Commission Workshop Meeting.

Upon voice vote the motion **Passed** with **one dissenting vote.**

4. Request Consideration of Approval of Amendments to the Following Funds:

(14)

Fund 101
Approved

a. County General Fund 101

A **motion** was made by **Commissioner Franke** with a second by **Commissioner Miller** to approve this recommendation.

Upon roll call vote the following Commissioners voted **Aye: Bledsoe, Duff, Yarbrough, Harrelson, Miller, Meers, Maples, Quillen, and Franke: (9)**

The following Commissioners voted **Nay: (0)**

The following Commissioners were **Absent: Jenkins: (1)**

Thereupon the Chairman declared the motion **Passed: (9, 0, 1)**

Exhibit 040113-F

(15)
Fund 115
Approved

b. Public Library Fund 115

A **motion** was made by **Commissioner Meers** with a second by **Commissioner Yarbrough** to approve this recommendation.

Upon roll call vote on the Amendment the following Commissioners voted **Aye: Duff, Yarbrough, Harrelson, Miller, Jenkins, Meers, Maples, Quillen, Franke, and Bledsoe: (9)**

The following Commissioners voted **Nay: (0)**

The following Commissioners were **Absent: Jenkins: (1)**

Thereupon the Chairman declared the motion **Passed: (9, 0, 1)**

Exhibit 040113-G

(16)
Fund 131
Approved

c. Highway Department Fund 131

A **motion** was made by **Commissioner Maples** with a second by **Commissioner Miller** to approve this recommendation.

Upon roll call vote the following Commissioners voted **Aye: Yarbrough, Harrelson, Miller, Meers, Maples, Quillen, Franke, Bledsoe, and Duff: (9)**

The following Commissioners voted **Nay: (0)**

The following Commissioners were **Absent: Jenkins: (1)**

Thereupon the Chairman declared the motion **Passed: (9, 0, 1)**

Exhibit 040113-H

(17)
Summary
Financial
Statements
Distributed

Budget Director, Tracy Blair, requested that records reflect that the Summary Financial Statements for March 2013 and Approved Minutes for the February 19, 2013 Budget Committee Meeting have been distributed. She also distributed a General Capital Projects Financial Report for the Period Ending January 31, 2013 for Fiscal Year 2012/2013.

Exhibits 040113-I,J, K

(18)
Notaries
Approved

Loudon County Commissioner, David Meers, made a **motion** with a second by **Commissioner Maples** to approve the following Notaries: ***Debbie Jean Daub; Robert G. Hinton; Patricia Rogers; Kimberlee A. Waterhouse; and Kimberly Wilks.***

Upon voice vote the motion **Passed** unanimously.

Exhibit 040113-L

(19)
Comments:
Non-Agenda
Items

Chairman Bledsoe asked that any visitor wishing to address the Commission regarding items not on the Agenda come forward.

Commissioner Meers asked **Mayor Herron** to look into the possibility of getting people from the County employed at the new Ceko Industry coming to the County and she responded that Pat Phillips was working on this and had already met with them.

Commissioner Yarbrough said that they had received by mail a Report for the Solid Waste Commission–Qualitative Review–and asked the **Mayor** if the Commission was going to receive a verbal report and she responded that they will be providing one but she doesn't know exactly when at this time.

Commissioner Miller said that the Solid Waste Commission had embarked on a contract with a consultant to look over their reserves to see whether or not they were adequate when they have to close down the facility. He said that the Commission would like to see the results of this study when it's completed.

Mayor Herron agreed.

Loudon County Property Assessor, Mike Campbell, reported to the Commission that the new property assessments were being mailed out on Friday, April 5th and that next Monday would begin informal hearings. **Commissioner Meers** asked about industrial appeals and the response was that they had two industrial appeals on the billet and that hearings with the Administrative Judge in Nashville on these were scheduled for mid-August (13/14). He said that he believes his office is in a good position regarding reappraisals. **Commissioner Maples** asked how the appraisals were running – are they up or down? **Mr. Campbell's** response was that most of them went down – 7,425 went up; 22,479 went down; and 2,937 remained the same. **Commissioner Miller** asked what the general percentage for the County as a whole was and the response was that they hadn't made that determination at this point so he doesn't know how this will affect the overall County tax rate. **Commissioner Duff** asked who does the reappraisals because every time these reappraisal notices go out he gets phone calls saying that the Property Assessor's Office said that the County Commission raised property taxes. **Mr. Campbell's** response was that his office continues to work with everyone to smooth out the reappraisal process. **Commissioner Maples** said that in the past, prior to **Mr. Campbell's** term, she witnessed people who came in to the Assessor's office to complain being berated, made fun of, and intimidated and made to feel like they were talking to a brick wall. **Mr. Campbell** responded that his office wants to hear everyone's story and they're trying to help everyone understand how they arrive at the values but that they're under time constraints and have to keep on schedule. **Commissioner Maples** reiterated that she hopes that people will be treated like human beings when they come in and that she's witnessed people being treated badly in the past. **Mr. Campbell** responded that he doesn't know anyone who had this experience. He said his goal was not to make anyone more mad than they were when they came in the door. **Commissioner Duff** asked if it was possible that the two industries can settle out of court and **Mr. Campbell** responded that there was a process whereby all parties could come together to discuss any discrepancies and that he will work with each of them in this process. **Commissioner Meers** asked if they had provided any documents to his office at this point and his response was that they have not and that they've refused to do so. **Richard Truitt** came forward to speak about the Open Meetings Act and that he has attended every School Board meeting and he questioned why the recent School Board retreat at Pigeon Forge was never discussed in any of the meetings. He said that this should have been discussed publicly and not done in private. **Director of Schools, Jason Vance**, responded that School Policy states that they can take a retreat to discuss school issues.

Chairman Bledsoe asked if there were any further comments and, upon receiving none, he asked for a motion to adjourn.

(20)
Adjournment

There being no further business, a **motion** being duly made and seconded, the April 1, 2013 County Commission Meeting stood adjourned at 8:00 p.m.

CHAIRMAN

ATTEST:

COUNTY CLERK

COUNTY MAYOR

LOUDON COUNTY COMMISSION

STATE OF TENNESSEE

COUNTY OF LOUDON

April 15, 2013

DRAFT

NOT APPROVED

SPECIAL CALLED MEETING

- (1)
Opening
of Meeting
- BE IT REMEMBERED** that the Board of Commissioners of Loudon County convened in a Special Called Session in Loudon, Tennessee on the 15th day of April, 2013. The **Honorable Roy Bledsoe** called the meeting to order.
- Chairman Bledsoe** opened the Special Called Meeting and led the Pledge of Allegiance to the Flag of the United States of America and **Mayor Herron** gave the invocation.
- (2)
Roll Call
- Present were the following Commissioners: **Jenkins, Meers, Maples, Quillen, Franke, Bledsoe, Yarbrough, Harrelson, and Miller: (9)**
The following Commissioner was **Absent: Duff: (1)**
Thereupon **Chairman Bledsoe** announced the presence of a quorum.
Present was the **Honorable Mayor Estelle Herron**.
- (3)
Agenda
Adopted
- Chairman Bledsoe** requested that the April 15, 2013 Special Called Meeting Agenda be adopted.
A **motion** was made by **Commissioner Meers** with a second by **Commissioner Franke** to adopt the Agenda.
Upon voice vote the motion **Passed** unanimously.
- (4)
Comments:
Agenda Item
- Chairman Bledsoe** asked that any visitor wishing to address the Commission regarding the item on the agenda come forward.
Richard Anklin came forward to comment about \$191,000. in the AFT and noted that this should not be included in the \$2M saying that the County doesn't need to spend the money twice.
- Loudon County Commission Chairman Bledsoe** asked for the Commission's response to the following:
- (5)
Financing
Plan For
Phase 1A of
School Building
Program
Approved
1. Approval of a Plan to Finance the \$2M in Rural School Bonds for the Board of Education Phase 1A of the School Building Program.
Loudon County Budget Director, Tracy Blair, stated that the Budget Committee recommended issuing \$2M in debt for Phase 1A of the School Building Program – joining Fort Loudoun Middle School and Fort Loudoun Elementary School – simultaneously with the \$9.5M remaining to complete Phase 1. This debt would be issued according to the Preliminary School Fund Analysis document dated April 15, 2013 - \$2M for 48 days with \$9.5M at a fixed rate for ten years. These debt service schedules are listed in the attachment.
Exhibit 041513-A

A **motion** was made by **Commissioner Miller** with seconds by **Commissioners Meers and Jenkins** to approve this recommendation from the Budget Committee. Upon roll call vote the following Commissioners voted **Aye: Meers, Maples, Quillen, Franke, Bledsoe, Yarbrough, Harrelson, Miller, and Jenkins : (9)**
The following Commissioners voted **Nay: (0)**
The following Commissioner was **Absent: Duff: (1)**
Thereupon the Chairman declared the motion **Passed: (9, 0, 1)**

(6)
Adjournment

Chairman Bledsoe asked if there were any further comments and, upon receiving none, he asked for a motion to adjourn.

There being no further business, a **motion** being duly made and seconded, the April 15, 2013 Special Called Meeting stood adjourned at 7:07 p.m.

CHAIRMAN

ATTEST:

COUNTY CLERK

COUNTY MAYOR

**RESOLUTION AUTHORIZING
A CONTINUOUS FOUR (4) YEAR REAPPRIASAL CYCLE**

WHEREAS, Tennessee Code Annotated Section 67-5-1601 establishes a general six (6) year reappraisal for updating and equalizing property values for every county in Tennessee for property tax purposes; and

WHEREAS, a six (6) year appraisal program consists of an on-site review of each parcel of real property over a five-year period followed by revaluation of all such property in the year following completion of the review period and includes a current value updating during the third year of the review cycle and sales ratio studies during the second and fifth years of the review cycle; and

WHEREAS, Tennessee Code Annotated Section 67-5-1601 provides that upon the submission of a plan by the assessor and upon approval of the State Board of Equalization, an appraisal program may be completed by a continuous four (4) year cycle comprised of an on-site review of each real property in the year following completion of the review period; and

WHEREAS, the county legislative body of _____ County understands that by approving such a four (4) year reappraisal cycle, a sales ratio study will be conducted during the second year of the review cycle and the centrally assessed properties and commercial/industrial tangible personal property will be equalized by the sales ratio adopted by the State Board of Equalization;

NOW, THEREFORE, BE IT RESOLVED by the county legislative body of _____ County, meeting in _____ session on this the _____ day of _____, _____, that:

PURSUANT to Tennessee Code Annotated Section 67-5-1601, reappraisal shall be accomplished in _____ County by a continuous four (4) year cycle beginning in _____, comprised of an on-site review of each parcel of real property for a three (3) year period followed by revaluation of all such property for tax year _____.

Adopted this _____ day of _____, _____.

APPROVED:

County Mayor

ATTEST:

County Clerk

LOUDON COUNTY COMMISSION

DRAFT

RESOLUTION 041513

NOT APPROVEI

**Resolution Authorizing Submission of an Application for a
Litter and Trash Collection Grant from The Tennessee
Department of Transportation and Authorizing the
Acceptance of the Said Grant**

Whereas, the County of Loudon intends to apply for the aforementioned grant from the Tennessee Department of Transportation for FY 2013-2014; and

Whereas, the contract for the grant will impose certain legal obligations upon the County of Loudon.

NOW, THEREFORE, BE IT RESOLVED:

1. That Estelle Herron, Loudon County Mayor, is authorized to apply on behalf of Loudon County for a litter and trash collecting grant for the Tennessee Department of Transportation.
2. That should application be approved by the Tennessee Department of Transportation, then Estelle Herron, Loudon County Mayor, is authorized to execute contracts of other necessary documents, which may be required to signify acceptance of the litter and trash collecting grant by Loudon County.

Adopted the _____ day of _____, 2013.

County Chairman

Attest:

County Clerk

County Mayor

County General Fund 101
Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		4/15/2013 14:13	2012-2013	2012-2013	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
515								
516	51500		Election Commission					
517	101		County Official/Administrative Officer (Election Offi	58,480		58,480		58,480
518	140		Salary Supplement			0		0
519	161		Administrative Assistant	36,566		36,566		36,566
520	168		Temporary Personnel	10,000		10,000		10,000
521	187		Overtime Pay	5,000		5,000		5,000
522	188		Medical Loss Ratio Rebate	0	146	146		146
523	192		Election Commission (Payroll; but no TCRS)	12,000		12,000		12,000
524	193		Election Workers (Some payroll; SS & Med; NO TC	91,000		91,000		91,000
525	201		Social Security	13,209		13,209		13,209
526	204		State Retirement	9,724		9,724		9,724
527	206		Life Insurance	393	(73)	320		320
528	206-RET-LIF		Life Insurance	176	(60)	116		116
529	207		Medical Insurance	19,443	(4,064)	15,379		15,379
530	207-COBRA-MED		COBRA Medical	0		0		0
531	208		Dental Insurance	1,092	(96)	996		996
532	208-RET-DEN		Dental Insurance - Retirees	342	(17)	325		325
533	208-COBRA-DEN		COBRA Dental	0		0		0
534	210		Unemployment Compensation	5,300		5,300	(5,000)	300
535	212		Employer Medicare	3,089		3,089		3,089
536	302		Advertising	7,500		7,500		7,500
537	307		Communication	4,000		4,000		4,000
538	320		Dues and Memberships	300		300		300
539	330		Operating Lease Payments	2,000		2,000		2,000
540	330		Operating Lease Payments - Voting Machines	1,000		1,000		1,000
541	331		Legal Services	0		0	5,000	5,000
542	333		License (Hardware)	3,600		3,600		3,600
543	336		Maintenance and Repair Services - Office Equipment	2,500	(1,500)	1,000	(260)	740
544	348		Postal Charges	12,000		12,000		12,000
545	349		Printing, Stationery, and Forms	8,000		8,000		8,000
546	355		Travel	10,000		10,000	(300)	9,700
547	399		Other Contracted Services	19,150		19,150		19,150
548	435		Office Supplies	5,000		5,000		5,000
549	513		Workers' Comp Insurance	1,450	170	1,620		1,620
550	524		Staff Development	0		0	300	300
551	711		Furniture	0	1,500	1,500	260	1,760
552	719		Office Equipment	7,200		7,200		7,200
553	731		Voting Machines	0		0		0
554								
555			Total Election Commission	349,514	(3,994)	345,520	0	345,520
556								
557								

County General Fund 101
Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		4/15/2013 17:35	2012-2013	2012-2013	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
660								
661	51800		Plant Maintenance and Operations					
662	105		Supervisor/Director	45,000		45,000		45,000
663	140		Salary Supplement			0		0
664	149		Laborers (Maintenance Crew)	304,200	2,150	306,350	5,620	311,970
665	168		Temporary	3,000	(3,000)	0		0
666	187		Overtime Pay	6,000		6,000	(1,449)	4,551
667	188		Medical Loss Ratio Rebate	0	583	583		583
668	188-RET-MED		Medical loss Ratio Rebate - Retirees	0	146	146		146
669	201		Social Security	22,208		22,208	296	22,504
670	204		State Retirement	34,817		34,817	464	35,281
671	206		Life Insurance	1,938	(343)	1,595		1,595
672	206-RET-LIF		Life Insurance-Retirees	960	(256)	704		704
673	207		Medical Insurance	113,521	(18,860)	94,661		94,661
674	207-RET-MED		Medical Insurance - Retirees	22,369	(1,885)	20,484		20,484
675	207-SRHTH		Medical Insurance - Sr. Health	2,175	861	3,036		3,036
676	208		Dental Insurance	7,017	(807)	6,210		6,210
677	208-RET-DEN		Retiree Dental Insurance	342	(17)	325		325
678	212		Employer Medicare	5,194		5,194	69	5,263
679	307		Communication	23,000		23,000		23,000
680	307 WIRE		Communication	2,000		2,000		2,000
681	330		Operating Lease Payments	4,000		4,000		4,000
682	335		Maintenance and Repair Services - Buildings	85,000		85,000		85,000
683	336		Maintenance and Repair Services - Office Equipment	2,000		2,000		2,000
684	338		Maintenance and Repair Services - Vehicles	8,000		8,000		8,000
685	347		Pest Control	8,000		8,000		8,000
686	399		Other Contracted Services	170,000		170,000	(3,000)	167,000
687	410		Custodial Supplies	8,500		8,500		8,500
688	412		Diesel Fuel	0		0		0
689	414		Duplicating Supplies	10,000		10,000		10,000
690	425		Gasoline (Vehicle)	22,000		22,000	(2,000)	20,000
691	435		Office Supplies	1,200		1,200		1,200
692	450		Tires	1,500		1,500		1,500
693	451		Uniforms	5,000		5,000		5,000
694	452		Utilities	286,000		286,000		286,000
695	499		Other Supplies and Materials	500	850	1,350		1,350
696	513		Workers' Comp Insurance	7,977	122	8,099		8,099
697	524		In Service/Staff Development	1,000		1,000		1,000
698	711		Furniture & Fixtures	0		0		0
699	717		Maintenance Equipment	5,000		5,000		5,000
700	718		Motor Vehicle (1)	0		0		0
701	719		Office Equipment	1,500		1,500		1,500
702	720		Plant Operation Equipment	0		0		0
703						0		0
704			Total Plant Maintenance & Operations	1,220,918	(20,456)	1,200,462	0	1,200,462
705								

One additional
employee @ \$32,000
annually
[16Apr_06May2013]

County General Fund 101
Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		4/15/2013 17:35	2012-2013	2012-2013	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
706	51900		Other General Administration					
707	302		Advertising	0		0	4,000	4,000
708	332		Legal Notices	10,000		10,000	(4,000)	6,000
709	499		Other Materials (Fitness Awareness Program)	0		0	3,092	3,092
710	502		Building and Contents Insurance	253,800		253,800		253,800
711								
712			Total Other General Administration	263,800	0	263,800	3,092	266,892
713								
714	Total General Administration			3,038,737	80,566	3,119,303	3,092	3,122,395
715				<div>Total cost = \$3,656 Less reimbursements for upgrades = \$564 \$3092 [15Apr_06May2013]</div>				
716								
717								
718								
719								

Total cost = \$3,656
Less reimbursements
for upgrades = \$564
\$3092
[15Apr_06May2013]

County General Fund 101
Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		4/15/2013 14:13	2012-2013	2012-2013	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
799								
800	52300		Property Assessor's Office					
801	101		County Official/Administrative Officer	64,977		64,977		64,977
802	140		Salary Supplement			0		0
803	161		Staff Wages	149,614	(5,200)	144,414		144,414
804	168		Temporary Personnel	3,200	5,200	8,400		8,400
805	187		Overtime Pay	500		500		500
806	188		Medical Loss Ratio Rebate	0	291	291		291
807	201		Social Security	13,534		13,534		13,534
808	204		State Retirement	20,907		20,907		20,907
809	206		Life Insurance	908	(77)	831		831
810	206-RET-LIF		Life Insurance - Retirees	240	(48)	192		192
811	207		Medical Insurance	49,172	(19,516)	29,656		29,656
812	207-RET-MED		Retiree Medical Insurance	4,454	(4,454)	0		0
813	207-SRHTH		Medical Insurance - Sr Health	1,605	1,431	3,036		3,036
814	208		Dental Insurance	3,242	(1,014)	2,228		2,228
815	208-RET-DEN		Dental Insurance - Retiree	923	30	953		953
816	212		Employer Medicare	3,165		3,165		3,165
817	196		In-Service Training			0		0
818	307		Communication	4,000	(585)	3,415		3,415
819	317		Data Processing Services	11,000		11,000		11,000
820	320		Dues and Memberships	1,750	710	2,460	585	3,045
821	330		Operating Lease Payments (Copier)	1,750		1,750		1,750
822	334		Maintenance Agreements	13,500		13,500		13,500
823	338		Maint & Repair of Vehicles	600		600		600
824	348		Postage	13,000		13,000		13,000
825	349		Printing, Stationery & Forms	700	912	1,612	150	1,762
826	355		Travel	3,250		3,250		3,250
827	399		Other Contracted Services	29,080	(665)	28,415	(1,210)	27,205
828	399 TEMP		Other Contracted Services - Temp Agency			0		0
829	425		Gasoline	2,500		2,500		2,500
830	435		Office Supplies	2,500		2,500		2,500
831	450		Tires	906	(397)	509		509
832	508		Premium on Corporate Surety Bonds	150	25	175		175
833	513		Workers' Comp Insurance	4,351	(302)	4,049		4,049
834	524		In Service/Staff Development	1,200		1,200		1,200
835	711		Office Furniture		160	160		160
836	719		Office Equipment	1,500	(160)	1,340	475	1,815
837								
838			Total Property Assessor's Office	408,178	(23,659)	384,519	0	384,519

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		4/15/2013 14:13	2012-2013	2012-2013	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
839								
840	52400		Trustee's Department					
841	101		County Official/Administrative Office	64,977		64,977		64,977
842	140		Salary Supplement			0		0
843	162		Clerical Personnel	95,431	10,464	105,895		105,895
844	162		Clerical Personnel - New Employee			0		0
845	168		Temporary Personnel	14,049	(5,969)	8,080	1,363	9,443
846	169		Part-time Personnel			0		0
847	187		Overtime Pay			0		0
848	188		Medical Loss Ratio Rebate	0	219	219		219
849	201		Social Security	10,816	279	11,095	85	11,180
850	204		State Retirement	15,592	1,017	16,609		16,609
851	206		Life Insurance	758	(72)	686		686
852	206-RET		Life Insurance - Retiree	0	58	58		58
853	207		Medical Insurance	34,632	(124)	34,508		34,508
854	207-SRHTH		Medical Insurance - Sr. Health	0	858	858		858
855	208		Dental Insurance	2,683	290	2,973		2,973
856	208-DEN		Dental Insurance - Retiree	0	163	163		163
857	210		Unemployment Compensation			0		0
858	212		Employer Medicare	2,530	65	2,595	20	2,615
859	302		Advertising			0		0
860	305		Audit Services			0		0
861	307		Communication	1,800		1,800		1,800
862	317		Data Processing Services	500		500		500
863	320		Dues and Memberships	900		900		900
864	330		Operating Lease Payments (Copier)	1,710		1,710		1,710
865	332		Legal Notices			0		0
866	334		Maintenance Agreements	6,932		6,932		6,932
867	348		Postal Charges	16,500		16,500		16,500
868	349		Printing, Stationery, and Forms	2,000		2,000		2,000
869	355		Travel	2,000	(495)	1,505	(856)	649
870	399		Other Contracted Services	15,500		15,500		15,500
871	435		Office Supplies	3,500		3,500	(612)	2,888
872	508		Premiums on Corporate Surety Bonds	8,520	20	8,540		8,540
873	513		Workers' Comp Insurance	2,901	339	3,240		3,240
874	524		Staff Development			0		0
875	711		Furniture & Fixtures			0		0
876	719		Office Equipment	1,000	475	1,475		1,475
877								
878			Total Trustee's Department	305,231	7,587	312,818	0	312,818

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		4/15/2013 14:13	2012-2013	2012-2013	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
879								
880	52500		County Court Clerk					
881	101		County Official/Administrative Officer	64,977		64,977		64,977
882	140		Salary Supplement			0	0	0
883	162		Clerical Personnel	198,848	(6,000)	192,848		192,848
884	162		Clerical Personnel			0		0
885	168		Temporary Personnel	5,000	2,500	7,500		7,500
886	169		Part-time Personnel	29,183		29,183		29,183
887	188		Medical Loss Ratio Rebate	0	510	510		510
888	188-RET-MED		Medical Loss Ratio Rebate - Retiree	0	73	73		73
889	201		Social Security	18,476		18,476		18,476
890	204		State Retirement	25,644		25,644		25,644
891	206		Life Insurance	1,354	(7)	1,347		1,347
892	206-RET-LIF		Life Insurance-Retirees	720	(176)	544		544
893	207		Medical Insurance	75,306	(5,749)	69,557		69,557
894	207-RET-MED		Retiree Medical Insurance	5,940	(353)	5,587		5,587
895	207-COBRA-MED		COBRA Medical			0		0
896	208		Dental Insurance	4,393	315	4,708		4,708
897	208-RET-DEN		Dental Insurance-Retirees	1,025	(51)	974		974
898	208-COBRA-DEN		COBRA Dental			0		0
899	212		Employer Medicare	4,321		4,321		4,321
900	307		Communication	2,500		2,500		2,500
901	320		Dues and Memberships	1,000		1,000		1,000
902	330		Operating Least Payments (Copier)	2,860		2,860		2,860
903	348		Postal Charges	8,700	5,000	13,700		13,700
904	349		Printing, Stationery & Forms			0		0
905	355		Travel	1,000		1,000		1,000
906	399		Other Contracted Services	17,800		17,800		17,800
907	435		Office Supplies	8,000	(500)	7,500	(1,000)	6,500
908	508		Premiums on Corporate Surety Bonds	250		250		250
909	513		Workers' Comp Insurance	5,802	677	6,479		6,479
910	711		Furniture & Fixtures			0	1,000	1,000
911	719		Office Equipment	1,500	(1,000)	500		500
912								
913			Total County Court Clerk	484,599	(4,761)	479,838	0	479,838
914								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		4/15/2013 14:13	2012-2013	2012-2013	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
915								
916	52600		Data Processing					
917	120		Computer Programmer	45,000		45,000		45,000
918	140		Salary Supplement			0		0
919	169		Part-time Personnel	12,000		12,000	2,450	14,450
920	187		Overtime Pay			0	552	552
921	188		Medical Loss Ratio Rebate	0	73	73		73
922	201		Social Security	2,790		2,790	930	3,720
923	204		State Retirement	4,374		4,374	54	4,428
924	206		Life Insurance	194	(23)	171		171
925	207		Medical Insurance	9,469	(758)	8,711		8,711
926	208		Dental Insurance	796	(53)	743		743
927	212		Employer Medicare	653		653	217	870
928	307		Communication	13,900		13,900	(4,203)	9,697
929	307 WIRE		Communication	1,600		1,600		1,600
930	320		Dues and Memberships			0		0
931	355		Travel	1,000		1,000		1,000
932	399		Other Contracted Services	8,000		8,000		8,000
933	435		Office Supplies	500		500		500
934	513		Workers' Comp Insurance	725	85	810		810
935	524		Inservice/Staff Development			0		0
936	709		Data Processing Equipment	13,500		13,500		13,500
937	711		Furniture & Fixtures			0		0
938	719		Office Equipment	1,000		1,000		1,000
939								
940			Total Data Processing	115,501	(676)	114,825	0	114,825
941								
942								
943								
944	Total Finance			2,095,635	(28,333)	2,067,302	0	2,067,302
945								

Loudoun County
 County General Fund 101
 Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		4/15/2013 14:13	2012-2013	2012-2013	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
985								
986	53300		General Sessions Court					
987	140		Salary Supplement			0		0
988	162		Clerical Personnel	271,992		271,992		271,992
989	168		Temporary Personnel	12,428		12,428	1,504	13,932
990	169		Part-time Personnel	22,000		22,000	(1,504)	20,496
991	187		Overtime Pay	3,832	4,125	7,957		7,957
992	188		Medical Loss Ratio Rebate	0	583	583		583
993	189		Other Salaries & Wages (On call Judicial Clerks)	25,000		25,000		25,000
994	201		Social Security	20,786	292	21,078		21,078
995	204		State Retirement	29,240		29,240		29,240
996	206		Life Insurance	1,870	(263)	1,607		1,607
997	206-RET-LIF		Life Insurance - Retirees	240	(48)	192		192
998	207		Medical Insurance	55,560	(5,832)	49,728		49,728
999	207-RET-MED		Medical Insurance - Retirees	5,940	(5,940)	0		0
1000	208		Dental Insurance	4,465	(20)	4,445		4,445
1001	208-RET-DEN		Dental Insurance-Retirees	342	(17)	325		325
1002	210		Unemployment Compensation			0		0
1003	212		Employer Medicare	4,861	68	4,929		4,929
1004	307		Communication	2,500		2,500		2,500
1005	308		Consultants			0		0
1006	320		Dues and Memberships	400		400		400
1007	330		Operating Lease Payments (Copier)	6,000		6,000		6,000
1008	331		Legal Services			0		0
1009	334		Maintenance Agreements	1,000		1,000		1,000
1010	348		Postal Charges	6,000		6,000		6,000
1011	349		Printing, Stationery, and Forms	5,000	1,000	6,000		6,000
1012	355		Travel	2,500	(200)	2,300		2,300
1013	399		Other Contracted Services (LGDP)	16,890		16,890		16,890
1014	435		Office Supplies	8,500		8,500		8,500
1015	513		Workers' Comp Insurance	7,252	847	8,099		8,099
1016	524		In Service/Staff Development	750	200	950		950
1017	709		Data Processing Equipment		18,215	18,215		18,215
1018	711		Furniture and Fixtures	1,000	(1,000)	0		0
1019	719		Office Equipment	1,000		1,000		1,000
1020								
1021		Total General Fund 101	+\$18,215 Clerk will reduce restriction by this amount at YE.		12,010	529,358	0	529,358
1022			Current restriction balance = \$ 5,095.00					
1023			Estimated annual revenue = 15,000.00					
1024			Estimated 6/30/13 balance = \$20,095.00					
1025			[01Oct_15Oct2012]					
1026			(Revenues for reserves: 09-10 = \$20,000;					
1027			10-11 & 11-12 = \$15,000)					
1028								
1029								
1030								

Loudon County
 County General Fund 101
 Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		4/15/2013 14:13	2012-2013	2012-2013	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1134								
1135	53200		Criminal Court					
1136	322		Evaluation and Testing	0		0	1,200	1,200
1137								
1138								
1139			Total Criminal Court	0	0	0	1,200	1,200
1140								

Mental evaluations
 ordered by the Criminal
 Court Judge
 [15Apr_06May2013]

Lassen County
 County General Fund 101
 Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		4/15/2013 14:13	2012-2013	2012-2013	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1141								
1142	53900		Other Administration of Justice					
1143	194		Jury and Witness Fees	12,500		12,500	(2,810)	9,690
1144	399		Other Contracted Services	3,000		3,000		3,000
1145	711		Furniture & Fixtures			0	2,810	2,810
1146	719		Courtroom Equipment	0		0		0
1147								
1148			Total Other Administration of Justice	15,500	0	15,500	0	15,500
1149								
1150								
1151								
1152								
1153								
1154								
1155	53920		Courtroom Security					
1156	719		Office Equipment	0		0	1,267	1,267
1157								
1158								
1159			Total Courtroom Security	0	0	0	1,267	1,267
1160								
1161								
1162								
1163								
1164								
1165								
1166	Total Administration of Justice			1,728,201	(1,038)	1,727,163	2,467	1,729,630
1167								

Reserved will be
 reduced by this amount
 at year end; no effect
 on fund balance
 [15Apr_06May2013

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		4/15/2013 14:13	2012-2013	2012-2013	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1281	54210		Jail Department					
1282	110		Corrections Lieutenant (Jail Administrator)	46,134		46,134		46,134
1283	160		Guards - Corrections Officers	627,847		627,847		627,847
1284	160-CRSEC		Guards - Courtroom Security	0	40,455	40,455		40,455
1285	165		Cafeteria Personnel	58,638		58,638		58,638
1286	169		Part-time Personnel	3,644		3,644		3,644
1287	187		Overtime Wages	52,931		52,931		52,931
1288	188		Medical Loss Ratio Rebate	0	1,311	1,311		1,311
1289	188-RET-MED		Medical Loss Ratio Rebate - Retiree	0	73	73		73
1290	201		Social Security	48,930		48,930		48,930
1291	201-CRSEC		Social Security - Courtroom Security	0	2,508	2,508		2,508
1292	204		State Retirement	76,355		76,355		76,355
1293	204-CRSEC		State Retirement - Courtroom Security	0	3,936	3,936		3,936
1294	206		Life Insurance	3,631	(392)	3,239		3,239
1295	206-CRSEC		Life Insurance - Courtroom Security	0	195	195		195
1296	206-RET-LIF		Life Insurance-Retirees	384	(76)	308		308
1297	207		Medical Insurance	170,896	(14,332)	156,564		156,564
1298	207-CRSEC		Medical Insurance - Courtroom Security	0	14,625	14,625		14,625
1299	207-RET-MED		Medical Insurance - Retirees	5,940	(4,543)	1,397		1,397
1300	208		Dental Insurance	10,181	(358)	9,823		9,823
1301	208-CRSEC		Dental Insurance - Courtroom Security	0	810	810		810
1302	212		Employer Medicare	11,443		11,443		11,443
1303	212-CRSEC		Employer Medicare - Courtroom Security	0	588	588		588
1304	330		Operating Lease Payments (Copier)	1,775	701	2,476		2,476
1305	331		Legal Services	5,000	50,000	55,000		55,000
1306	340		Medical and Dental Services	0	210,000	210,000		210,000
1307	348		Postal Charges	200		200		200
1308	349		Printing, Stationery & Forms			0		0
1309	355		Travel	1,000		1,000		1,000
1310	355-EXTRA		Travel - Extradition	4,000		4,000		4,000
1311	399		Other Contracted Services	2,200		2,200	(500)	1,700
1312	410		Custodial Supplies	12,000		12,000	500	12,500
1313	413		Drugs and Medical Supplies (Inmates)	185,000	(135,000)	50,000		50,000
1314	421		Food Preparation Supplies	3,000		3,000		3,000
1315	422		Food Supplies (Inmates)	150,000		150,000		150,000
1316	435		Office Supplies	7,000	(1,035)	5,965		5,965
1317	451		Uniforms	9,000		9,000		9,000
1318	468		Chemicals	1,200		1,200		1,200
1319	499		Other Supplies& Materials (Inmate Supplies)	20,000	(701)	19,299		19,299
1320	513		Workers' Comp Insurance	15,229	969	16,198		16,198
1321	599		Other Charges			0		0
1322	711		Furniture	0	1,035	1,035		1,035
1323	719		Office Equipment			0		0
1324								
1325			Total Jail Department	1,533,558	170,769	1,704,327	0	1,704,327
1326								

Madison County
County General Fund 101
Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		4/15/2013 14:13	2012-2013	2012-2013	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1637	57000		Agriculture and Natural Resources					
1638								
1639	57100		Agricultural Extension Service					
1640	140		Salary Supplement	0		0		0
1641	307		Communication	4,500		4,500		4,500
1642	309		Contracts w/Gov't Agencies	133,360		133,360		133,360
1643	330		Operating Lease Payments	1,500		1,500		1,500
1644	399		Other Contracted Services	1,600		1,600		1,600
1645	435		Office Supplies	750		750		750
1646	499		Other Supplies and Materials	650		650		650
1647	719		Office Equipment	2,500		2,500		2,500
1648								
1649			Total Agricultural Extension Service	144,860	0	144,860	0	144,860
1650								
1651	57300		Forest Service					
1652	316		Contributions (TN Dept of Ag/Div of Forestry)	0		0		0
1653								
1654			Total Forest Service	0	0	0	0	0
1655								
1656	57500		Soil Conservation					
1657	140		Salary Supplements			0		0
1658	162		Clerical Personnel	12,717		12,717		12,717
1659	201		Social Security	788		788		788
1660	204		State Retirement			0		0
1661	212		Employer Medicare	184		184		184
1662	307		Communication	750		750		750
1663	316		Contributions	2,000		2,000		2,000
1664	355		Travel	500		500		500
1665	399		Other Contribution	0		0		0
1666								
1667			Total Soil Conservation	16,939	0	16,939	0	16,939
1668								
1669	57700		Flood Control					
1670	316		Contributions (Sweetwater Water Shed)	2,000		2,000		2,000
1671								
1672			Total Flood Control	2,000	0	2,000	0	2,000
1673								
1674	57800		Storm Water Management					
1675	361		Permits	3,460		3,460	230	3,690
1676								
1677			Total Flood Control	3,460	0	3,460	230	3,690
1678								
1679			Total Agriculture and Natural Resources	167,259	0	167,259	230	167,489

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		4/15/2013 14:13	2012-2013	2012-2013	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1725								
1726								
1727	58600		Employee Benefits					
1728	205		Employee and Dependent Insurance	9,525		9,525		9,525
1729	205-ARRA-MED		ARRA Reimb for COBRA Medical	0		0		0
1730	205-ARRA-DEN		ARRA Reimb for COBRA Dental	0		0		0
1731	530		Fines, Assessments, & Penalties	0		0		0
1732								
1733			Total Employee Benefits	9,525	0	9,525	0	9,525
1734								
1735								
1736	58802		ARRA US Dept of Justice Byrne Grant					
1737	169-ARRA		Part-time Personnel - ARRA	0		0		0
1738	201-ARRA		Social Security - ARRA	0		0		0
1739	212-ARRA		Employer Medicare - ARRA	0		0		0
1740								
1741			Total ARRA Dept of Justice Byrne Grant	0	0	0	0	0
1742								
1743								
1744	58900		Miscellaneous / Building & Contents Insurance					
1745	309		Contracts with Government Agencies	1,500		1,500		1,500
1746	510		Trustee's Commission	230,000		230,000		230,000
1747	540		Tax Relief Program	75,000		75,000	10,000	85,000
1748	599		Other Charges			0		0
1749								
1750			Total Misc./Building & Contents Insurance	306,500	0	306,500	10,000	316,500
1751								
1752	Total Other General Government			656,746	14,059	670,805	10,000	680,805

Was \$78,800 in FY 12
[15Apr_06May2013]

... County
 County General Fund 101
 Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		4/15/2013 14:13	2012-2013	2012-2013	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1753								
1754	82100		Principal on Debt					
1755	82110		General Government Principal on Loans					
1756	612		Principal on Other Loans	15,000		15,000	16,500	31,500
1757								
1758			Total Principal on Debt	15,000	0	15,000	16,500	31,500
1759								
1760	82200		Interest on Debt					
1761	82210		General Govt Interest on Loans					
1762	613		Interest on Other Loans	0		0		0
1763								
1764			Total Principal on Debt	0	0	0	0	0
1765								
1766			Total Principal/Interest on Other Loans	15,000	0	15,000	16,500	31,500
1767								
1768	Total Expenditures			15,056,958	412,364	15,469,322	38,738	15,508,060
1769								
1770								
1771	99000		Other Uses					
1772								
1773	99100		Transfers Out					
1774	590		Transfers to Other Funds	0		0		0
1775								
1776			Total Transfers Out	0	0	0	0	0
1777								
1778								
1779	Total Expenditures and Transfers Out			15,056,958	412,364	15,469,322	38,738	15,508,060
1780								
1781								
1782								

County General Fund 101
Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		4/15/2013 17:35	2012-2013	2012-2013	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1783								
1784			Audited Total Fund Balance June 30, 2012	7,087,439				
1785			Less Audited Nonspendable, Restricted & Assigned Items	1,075,013				
1786			Audited Available Unassigned Fund Balance July 1, 2012	6,012,426		6,012,426		6,012,426
1787								
1788								
1789								
1790								
1791								
1792			Total Revenue	13,651,075	493,733	14,144,808	0	14,144,808
1793			Transfers In	1,000,000	(1,000,000)	0	0	0
1794								
1795			Total Revenue and Transfers In	14,651,075	(506,267)	14,144,808	0	14,144,808
1796								
1797								
1798								
1799			Total Available Funds	20,663,501	(506,267)	20,157,234	0	20,157,234
1800								
1801			Expenditure Budget	15,056,958	412,364	15,469,322	32,289	15,501,611
1802			Transfers Out	0	0	0	0	0
1803								
1804			Total Expenditures and Transfer Out	15,056,958	412,364	15,469,322	32,289	15,501,611
1805								
1806			Ending Fund Balance	5,606,543	(918,631)	4,687,912	(32,289)	4,655,623
1807								
1808								
1809								

County General Fund 101
Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		4/15/2013 17:35	2012-2013	2012-2013	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1810								
1811								
1812	Expense Amendments That Require Adjustment to Officials' Reserve at June 30, 2013: (No Effect on F/B)							
1813								
1814								
1815	01Oct_15Oct2012		Sessions	18,215				
1816	19Nov_03Dec2012		Sheriff	20,000				
1817	22Jan_04Feb2013		Sheriff	600				
1818	22Jan_04Feb2013		Courtroom Security	63,117				
1819	15Apr_06May2013		Courtroom Security	1,267				
1820								
1821								
1822			TOTAL	103,199				
1823								
1824								
1825								
1826								
1827								
1828								
1829								
1830								
1831								
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1844								
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1847								

Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2013

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				04/15/13	2012-2013	2012-2013	2012-2013	2012-2013	2012-2013
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
140		55751	Recycling Education/Information (Oil Grant)						
141			399 Other Contracted Services		0		0		0
142			499 Other Supplie and Materials		0		0		0
143			733 Solid Waste Equipment		0		0		0
144									
145			TOTAL OIL GRANT		0	0	0	0	0
146									
147		58900	Miscellaneous						
148			510 Trustee's Commission		10,000		10,000		10,000
149			TOTAL MISC/TRUSTEE COMM		10,000	0	10,000	0	10,000
150									
151		82110	General Gov't Debt Service						
152			610 Principal on Capital Leases		0		0		0
153			Total Debt Service		0	0	0	0	0
154									
155			Total Expenses		745,410	21,436	766,846	(7,808)	759,038
156									
157		99100	Transfers						
158			590 Operating Transfers		0		0		0
159			Total Transfers		0	0	0	0	0
160									
161			TOTAL EXPS AND TRANSFERS		745,410	21,436	766,846	(7,808)	759,038
162									
163			TOTAL REV and TRFS IN		709,755	13,571	723,326	89,624	812,950
164			TOTAL EXPS AND TRFS OUT		745,410	21,436	766,846	(7,808)	759,038
165			EFFECT ON FUND BALANCE		(35,655)	(7,865)	(43,520)	97,432	53,912
166									
167			AUDITED BEGINNING BALANCE JULY 1, 2012		937,495				937,495
168									
169			EST END OF YEAR BALANCE		901,840				991,407

Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2013

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				04/15/13	2012-2013	2012-2013	2012-2013	2012-2013	2012-2013
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
109									
110		55720	Sanitation Education/Information (Litter Grant)						
111			105 Supervison/Director	0			0		0
112			160 Guards	6,000			6,000	1,007	7,007
113			169 Part-time Personnel				0		0
114			185 Educational Incentive				0		0
115			201 Social Security	372			372	62	434
116			204 Retirement	583			583	83	666
117			206 Life Insurance	30			30	7	37
118			207 Medical Insurance	3,639			3,639	870	4,509
119			208 Dental Insurance	197			197	47	244
120			212 Medicare	87			87	16	103
121			338 Vehicle Maint & Repair				0		0
122			355 Travel				0		0
123			399 Other Contracted Services	20,000			20,000		20,000
124			412 Diesel Fuel	8,000			8,000		8,000
125			422 Food Supplies				0		0
126			425 Gasoline				0		0
127			429 Instructional Supplies & Materials				0		0
128			443 Road Signs				0		0
129			450 Tires				0		0
130			451 Uniforms				0		0
131			499 Other Supplies & Materials	9,792			9,792	(2,092)	7,700
132			599 Other Charges (Litter Education)	0			0		0
133			718 Motor Vehicles	0			0		0
134			719 Office Equipment	0			0		0
135			733 Solid Waste Equipment	0			0		0
136									
137			TOTAL LITTER GRANT	48,700	0		48,700	0	48,700
138									
139									

Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2013

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				04/15/13	2012-2013	2012-2013	2012-2013	2012-2013	2012-2013
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
85			410	Custodial Supplies	3,800		3,800		3,800
86			412	Diesel Fuel	1,000		1,000		1,000
87			422	Food Supplies			0		0
88			423	Fuel Oil	1,500		1,500		1,500
89			425	Gasoline	3,500		3,500	1,000	4,500
90			435	Office Supplies	1,000		1,000		1,000
91			442	Propane	3,500		3,500		3,500
92			443	Road Signs			0		0
93			450	Tires and Tubes	1,000		1,000		1,000
94			451	Uniforms	5,500		5,500		5,500
95			452	Utilities	10,000		10,000		10,000
96			499	Other Supplies and Materials	9,000		9,000		9,000
97			513	Workers Comp Insurance	5,000		5,000	1,000	6,000
98			524	In Service/Staff Development	500		500		500
99			599	Other Charges		Rebate requires 50/50 match	0		0
100			711	Furnitures and Fixtures			0		0
101			718	Vehicles			0		0
102			719	Office Equipment	1,000		1,000		1,000
103			733	Solid Waste Equipment	35,000		35,000		35,000
104			733-REBAT	Solid Waste Equipment - Rebate		21,072	21,072		21,072
105			790	Other Equipment	5,000		5,000		5,000
106									
107									
108				TOTAL CONVENIENCE CENTER	686,710	21,436	708,146	(7,808)	700,338

Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2013

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				04/15/13	2012-2013	2012-2013	2012-2013	2012-2013	2012-2013
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
50			EXPENDITURES						
51		55732	Convenience Center						
52			103 Assistant		0		0		0
53			105 Supervisor/Director		53,911		53,911		53,911
54			140 Salary Supplements				0		0
55			141 Foremen/Teamleaders		83,493		83,493		83,493
56			143 Equipment Operator				0		0
57			149 Laborers				0		0
58			164 Attendants		67,028		67,028		67,028
59			169 Part-time Personnel		88,200		88,200		88,200
60			187 Overtime Pay		2,500		2,500		2,500
61			188 Med Loss Ratio Rebate		0	364	364		364
62			201 Social Security		18,298		18,298		18,298
63			204 State Retirement		20,114		20,114		20,114
64			206 Life Insurance		1,371		1,371	(387)	984
65		206-RET-LIF	Life Insurance - Retirees		409		409	(101)	308
66		207	Medical Insurance		55,170		55,170	(18,997)	36,173
67		207-SRHTH	Medical Insurance - Sr. Health		4,920		4,920	1,152	6,072
68		208	Dental Insurance		3,775		3,775	(558)	3,217
69		208-RET-DEN	Dental Insurance-Retirees		342		342	(17)	325
70			210 Unemployment Compensation				0		0
71			212 Employer Medicare		4,279		4,279		4,279
72			307 Communication		3,500		3,500		3,500
73			312 Contracts with Private Agencies				0		0
74			320 Dues and Membership		500		500		500
75			332 Legal Notices, Recording, and Court		200		200		200
76			336 Maintenance Repair Equipment		20,000		20,000		20,000
77			338 Maintenance Repair Vechiles		1,000		1,000		1,000
78			347 Pest Control		400		400		400
79			348 Postal Charges		0		0	100	100
80			351 Rentals				0	4,000	4,000
81			355 Travel		1,000		1,000		1,000
82			359 Disposal Fees		115,000		115,000	5,000	120,000
83			362 Penalties				0		0
84			399 Other Contacted Services		55,000		55,000		55,000

Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2013

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				04/15/13	2012-2013	2012-2013	2012-2013	2012-2013	2012-2013
3				Original	Approved	Approved	Proposed	Proposed	
4				Budget	Amends	Amended Budget	Amendments	Amended Budget	
29		46000	State of Tennessee						
30			46170 Solid Waste Grant	0		0			0
31			46430 Litter Grant	48,700		48,700			48,700
32			46990-REBAT Other State Revenues	0	10,536	10,536			10,536
33									
34			Total State Revenue	48,700	10,536	59,236	0	59,236	
35									
36		49000	Other Sources						
37			49800 Transfers In	0		1,446,652			1,446,652
38			Total Other Sources	0	0	0	0	0	
39									
40			46990 Other State Revenues	0		0			0
41				0	0	0	0		0
42									
43			TOTAL REVENUE	709,755	13,571	723,326	89,624	812,950	
45									
46									
47			TOTAL REVENUE AND OTHER SOURCES	709,755	13,571	723,326	89,624	812,950	
48									
49									

Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2013

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				04/15/13	2012-2013	2012-2013	2012-2013	2012-2013	2012-2013
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
5									
6			REVENUE						
7		40000	Local Taxes						
8			40110	Current Property Tax	0		0		0
9			40120	Trustee's Pr Yr	2,000		2,000	(1,900)	100
10			40125	Trustee's Coll.-Bankruptcy			0	100	100
11			40130	Clerk and Master Delq Tax	3,000		3,000	(3,000)	0
12			40140	Interest and Penalty	250		250	(250)	0
13			40210	Sales Tax	540,000		540,000	110,000	650,000
14			40320	Bank Excise Tax	0		0		0
15									
16				Total Local Taxes	545,250	0	545,250	104,950	650,200
17									
18		44000	Other Local Revenue						
19			44145	Sale of Recycled Materials	115,000		115,000	(15,000)	100,000
20			44160	Retirees' Insurance Payments			0		0
21			44160-RET-LIF	Retirees' Life Insurance PMTS	463		463	(309)	154
22			44160-RET-DEN	Retirees' Dental Insurance PMTS	342		342	(17)	325
23			44170-WKCOMP	Misc Refunds - Workers Comp	0		0		0
24			44170-CIGNA	Medical Loss Ratio Rebate	0	3,035	3,035		3,035
25			44530	Sale of Equipment	0		0		0
26									
27				Total Other Local Revenue	115,805	3,035	118,840	(15,326)	103,514
28									

London County
Drug Control Fund 122
Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H
1			Drug Control Fund 122					
2								
3	Account		4/14/2013 13:01	2012-2013	2012-2013	Approved	Proposed	Proposed
4	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
6								
7								
8	Revenue							
9								
10	42000		Fines, Forfeitures and Penalties					
11								
12	<u>42100</u>		<u>Circuit Court</u>					
13	42140		Drug Control Fines	0		0		0
14								
15			Total Circuit Court	0	0	0	0	0
16								
17	<u>42200</u>		<u>Criminal Court</u>					
18	42220		Officers Costs	0		0		0
19	42240		Drug Control Fines	5,000		5,000	10,000	15,000
20								
21			Total Criminal Court	5,000	0	5,000	10,000	15,000
22								
23	<u>42300</u>		<u>General Sessions Court</u>					
24	42310		Fines	0		0		0
25	42320		Officers Costs	0		0		0
26	42340		Drug Control Fines	10,000		10,000	(4,000)	6,000
27								
28			Total General Sessions Court	10,000	0	10,000	(4,000)	6,000
29								
30	<u>42800</u>		<u>Judicial District Drug Program</u>					
31	42865		Drug Task Force Forfeitures & Seizures	50,000		50,000		50,000
32								
33			Total Judicial District Drug Program	50,000	0	50,000	0	50,000
34								
35	<u>42900</u>		<u>Other Fines, Forfeitures, and Penalties</u>					
36	42910-AUCTN		Proceeds from Confiscated Property	60,000		60,000	(25,000)	35,000
37								
38			Total Other Fines, Forfeitures, and Penalties	60,000	0	60,000	(25,000)	35,000
39								
40	TOTAL FINES, FORFEITURES & PENALTIES			125,000	0	125,000	(13,000)	112,000
41								
42								

Loudon County
Drug Control Fund 122
Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H
1			Drug Control Fund 122					
2								
3	Account		4/14/2013 13:01	2012-2013	2012-2013	Approved	Proposed	Proposed
4	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
43	44000		Other Local Revenues					
44								
45	44100		<u>Recurring Items</u>					
46	44170		Miscellaneous Refunds	0		0		0
47								
48	44500		<u>Nonrecurring Items</u>					
49	44514 METRO		Revenue from Joint Ventures	0		0		0
50	44570		Contributions & Gifts	15,000		15,000	5,000	20,000
51								
52	TOTAL OTHER LOCAL REVENUES			15,000	0	15,000	5,000	20,000
53								
54	47000		Federal Government					
55								
56	47600		<u>Direct Federal Revenue</u>					
57	47990		Other Direct Federal Revenue	0		0	8,803	8,803
58								
59			Total Direct Federal Revenue	0	0	0	8,803	8,803
60								
61	48000		Other Governments and Citizens					
62								
63	48990		Other	0		0		0
64								
65			Total Other	0	0	0	0	0
66								
67	TOTAL FEDERAL AND OTHER GOVERNMENT & CITIZENS			0	0	0	8,803	8,803
68								
69	49000		Other Sources					
70								
71	49800		Transfers In	0		0		0
72								
73			Total Transfers In	0	0	0	0	0
74								
75	TOTAL OTHER SOURCES			0	0	0	0	0
76								
77	Total Revenues			140,000	0	140,000	803	140,803
78								
79								

Loudon County
Drug Control Fund 122
Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H
1			Drug Control Fund 122					
2								
3	Account		4/14/2013 13:01	2012-2013	2012-2013	Approved	Proposed	Proposed
4	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
80	Total General Expenditures							
81								
82	50000		General Government					
83								
84	54000		Public Safety					
85	54150		Drug Enforcement					
86	140		Salary Supplements(Reimb 101 for Garcia Pay)	15,000		15,000		15,000
87	187		Overtime (Reimb 101-drug-related O/T)			0		0
88	399		Other Contracted Services	15,000	7,500	22,500		22,500
89	399-AUCTN		Other Contracted Services - Auction	3,500		3,500		3,500
90	431		Law Enforcement Supplies	20,000	(10,000)	10,000		10,000
91	499		Other Supplies and Materials	10,000		10,000		10,000
92	499-DARE		Other Supplies and Materials - DARE	15,000		15,000		15,000
93	499-AUCTN		Other Supplies and Materials - Auction	2,000		2,000		2,000
94	510		Trustee's Commission	900		900		900
95	524		In-Service/Staff Development	9,500		9,500		9,500
96	524-TASER		IN-Service/Staff Development-TASER			0		0
97	590		Transfers to Other Funds			0		0
98	599		Other Charges ("Buy Money")	20,000		20,000		20,000
99	716		Law Enforcement Equipment	20,000	10,000	30,000	(1,806)	28,194
100	716 VESTS		Law Enforcement Equip -Bulletproof Vests			0		0
101	716 TASER		Law Enforcement Equip - Tasers	5,000		5,000		5,000
102	718		Motor Vehicles		40,000	40,000	1,806	41,806
103								
104			Total Drug Enforcement	135,900	47,500	183,400	0	183,400
105								
106								
107	Total Expenditures			135,900	47,500	183,400	0	183,400
108								
116								
117								
118								
119								

Loudon County
Drug Control Fund 122
Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H
1			Drug Control Fund 122					
2								
3	Account		4/14/2013 13:01	2012-2013	2012-2013	Approved	Proposed	Proposed
4	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
120	Audited Beginning Fund Balance July 1, 2012			101,504		101,504		101,504
121								
122	Total Revenue			140,000	0	140,000	803	140,803
123								
124	Total Revenue and Transfers In			140,000	0	140,000	803	140,803
125								
126	Total Available Funds			241,504	0	241,504	803	242,307
127								
128	Expenditure Budget			135,900	47,500	183,400	0	183,400
129	Transfers Out			0	0	0	0	0
130								
131	Total Expenditures and Transfer Out			135,900	47,500	183,400	0	183,400
132								
133	Ending Fund Balance			105,604	(47,500)	58,104	803	58,907

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		4/14/2013 14:18	2012-2013	2012-2013	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
5	Revenue							
6								
7	40000		Local Taxes					
8								
9	40100		<u>County Property Taxes</u>					
10	40110		Current Property Tax	502,062		502,062		502,062
11	40120		Trustee's Collections Prior Year	15,000		15,000		15,000
12	40125		Trustee's Collections-Bankruptcy	0	540	540		540
13	40130		Clerk & Master's Collections Prior Year	9,000	18,000	27,000		27,000
14	40140		Interest and Penalty	1,300		1,300		1,300
15								
16			Total County Property Taxes	527,362	18,540	545,902	0	545,902
17								
18	40200		<u>County Local Option Taxes</u>					
19	40280		Mineral Severance Tax	55,000		55,000	(15,000)	40,000
20								
21			Total County Local Option Taxes	55,000	0	55,000	(15,000)	40,000
22								
23	40300		<u>Statutory Local Taxes</u>					
24	40320		Bank Excise Tax	200		200		200
25	40390		Other Statutory Local Taxes	600		600		600
26								
27			Total Statutory Local Taxes	800	0	800	0	800
28								
29	Total Local Taxes			583,162	18,540	601,702	(15,000)	586,702
30			(15,000)					
31			FY 11-12 rec'd \$46,504					
32			FY 11-12 average quarterly = \$11,625					
33			FY 12-13 average quarterly (2) = \$9,846					
34			[15Apr_06May_2013]					
35								
36								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		4/14/2013 14:18	2012-2013	2012-2013	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
37	43000		Charges for Services					
38	43190		Other General Service Charges	0		0		0
39								
40			Total Charges for Services	0	0	0	0	0
41								
42								
43	44000		Other Local Revenues					
44								
45	44100		<u>Recurring Items</u>					
46	44120		Lease/Rentals	0		0		0
47	44130		Sale of Materials & Supplies	6,000	4,500	10,500	4,500	15,000
48	44135		Sale of Gasoline			0		0
49	44145		Sale of Recycled Materials			0		0
50	44160		Retirees' Insurance Payments			0		0
51	44160-RET-LIF		Retirees' Life Insurance PMTS	904		904	(553)	351
52	44160-RET-MED		Retirees' Medical Insurance PMTS	8,506		8,506	(4,673)	3,833
53	44160-RET-DEN		Retirees' Dental Insurance PMTS	1,846		1,846	(1,607)	239
54	44170		Miscellaneous	3,000		3,000		3,000
55	44170-WKCOMP		Miscellaneous Refunds - Workers Comp	0		0		0
56	44170-CIGNA		Medical Loss Ratio Rebate	0	10,319	10,319		10,319
57	44520		Insurance Recovery	0		0		0
58	44530		Sale of Equipment	0	3,344	3,344		3,344
59	44540		Sale of Property	0		0		0
60	44560		Damages Recovered from Individuals	0		0		0
61	44990		Other Local Revenue	0		0		0
62								
63			Total Other Local Revenues	20,256	18,163	38,419	(2,333)	36,086
64								
65								
66								
67	Total Other Local Revenues			20,256	18,163	38,419	(2,333)	36,086

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		4/14/2013 14:18	2012-2013	2012-2013	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
68								
69	46000		State of Tennessee					
70								
71	46400		<u>Public Works Grants</u>					
72	46410		Bridge Program	329,066	(248,345)	80,721		
73	46420		State Aid Program	176,000	30,264	206,264		
74	46490		Other Publis Works Program	0		0	12,175	206,264
75								12,175
76			Total Public Works Grants	505,066	(218,081)	286,985	12,175	299,160
77								
78	46800		<u>Other State Revenues</u>					
79	46920		Gasoline & Motor Fuel Tax	1,506,107		1,506,107		1,506,107
80	46930		Petroleum Special Tax	31,458		31,458		31,458
81	46980 FLOOD		Other State Grants	0		0		0
82								
83			Total Other State Revenues	1,537,565	0	1,537,565	0	1,537,565
84								
85	Total State of Tennessee			2,042,631	(218,081)	1,824,550	12,175	1,836,725
86								
87								
88								
89	47000		Federal Revenue					
90	47100		<u>Federal Through State</u>					
91	47230		Disaster Relief	0		0	51,927	51,927
92								
93	Total Federal Revenue			0	0	0	51,927	51,927
94								
95								
96								
97								
98								

State portion of April
2011 Disaster
reimbursement
[15Apr_06May2013]

Federal portion of April
2011 disaster
reimbursement
[15Apr_06May2013]

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		4/14/2013 14:18	2012-2013	2012-2013	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
99								
100								
101								
102	48000		Other Governments & Groups					
103	48000		<u>Other Governments</u>					
104	48140		Contracted Services	0		0	2,289	2,289
105								
106	Total Other Governments & Citizens Groups			0	0	0	2,289	2,289
107								
108								
109								
110								
111								
112	49000		Other Sources					
113	49700		Insurance Recovery	0				0
114								
115			Total Other Sources	0	0	0	0	0
116								
117	Total Revenues			2,646,049	(181,378)	2,464,671	49,058	2,513,729
118								

50% local match on Simpson Bridge from City of Lenoir City. (Original estimate of \$20,287 was a receivable & posted to revenue in FY 2012)
[15Apr_06May2013]

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		4/14/2013 14:18	2012-2013	2012-2013	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
119	Total Highway/Public Works Expenditures							
120	60000		Highways					
121	61000		Administration					
122	101		County Official/Adm Officer	76,390		76,390		76,390
123	103		Assistant			0		0
124	140		Salary Supplements			0		0
125	140		Salary Supplements (all employees)			0		0
126	141		Foremen	56,600	1,300	57,900		57,900
127	142		Mechanics	63,800		63,800		63,800
128	143		Equipment Operators	151,000		151,000		151,000
129	147		Truck Drivers	281,800		281,800		281,800
130	162		Clerical Personnel	32,344		32,344		32,344
131	168		Temporary Personnel	40,000		40,000	(14,000)	26,000
132	169		Part-time Personnel			0		0
133	187		Overtime Pay	30,000	(1,300)	28,700		28,700
134	196		In-Service Training			0		0
135	302		Advertising	250		250		250
136	320		Dues & Memberships	5,000	(1,091)	3,909	(149)	3,760
137	331		Legal Services	2,500		2,500		2,500
138	337		Maintenance - Office Equipment	200	(150)	50		50
139	348		Postal Charges	300		300		300
140	349		Printing, Stationery & Forms	1,000	(400)	600		600
141	353		Tow-In Services	0		0	2,800	2,800
142	355		Travel	3,500	(1,000)	2,500		2,500
143	435		Office Supplies	3,500		3,500		3,500
144	524		In-Service/Staff Development	1,200	(500)	700		700
145	599		Other Charges			0		0
146	719		Office Equipment	3,000	500	3,500		3,500
147								
148			Total Administration	752,384	(2,641)	749,743	(11,349)	738,394
149								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		4/14/2013 14:18	2012-2013	2012-2013	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
150								
151								
152								
153	62000		Highway and Bridge Maintenance					
154	321		Engineering Services	10,000	(3,000)	7,000		7,000
155	323		Explosive and Drilling Services			0		0
156	351		Rentals	5,000	(1,000)	4,000		4,000
157	399		Other Contracted Services	12,168	17,000	29,168		29,168
158	403		Asphalt - Cold Mix	15,000	(7,000)	8,000		8,000
159	404		Asphalt - Hot Mix	151,815		151,815	13,654	165,469
160	408		Concrete	15,000	(7,000)	8,000		8,000
161	409		Crushed Stone	45,000		45,000		45,000
162	436		Other Road Materials	2,000	8,250	10,250	2,000	12,250
163	438		Pipe	25,000	4,000	29,000		29,000
164	443		Road Signs	25,000		25,000	8,000	33,000
165	444		Salt	25,000		25,000	(21,505)	3,495
166	445		Sand	2,000		2,000		2,000
167	468		Chemicals	6,000		6,000		6,000
168	499		Other Supplies & Materials	15,000	(3,500)	11,500		11,500
169								
170			Total Highway & Bridge Maintenance	353,983	7,750	361,733	2,149	363,882
171								
172								
173								
174								
175								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		4/14/2013 14:18	2012-2013	2012-2013	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
176	63100		Operation & Maintenance of Equipment					
177	338		Maintenance & Repair Vehicles	25,000	13,000	38,000		38,000
178	353		Tow-In Services	2,000		2,000		2,000
179	359		Disposal Fees	20,000	(9,000)	11,000		11,000
180	399		Other Contracted Services			0		0
181	412		Diesel Fuel	60,000		60,000	8,000	68,000
182	416		Equipment Parts - Heavy	25,000	6,391	31,391		31,391
183	417		Equipment Parts - Light	80,000		80,000		80,000
184	418		Equip/Mach Parts			0		0
185	425		Gasoline	30,000		30,000	2,000	32,000
186	433		Lubricants	10,000		10,000		10,000
187	446		Small Tools			0		0
188	450		Tires and Tubes	25,000		25,000		25,000
189	499		Other Supplies & Materials	10,000		10,000	200	10,200
190	599		Other Charges	1,000		1,000		1,000
191								
192			Total Operation & Maint of Equip	288,000	10,391	298,391	10,200	308,591
193								
194								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		4/14/2013 14:18	2012-2013	2012-2013	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
195	65000		Other Charges					
196	307		Communication	11,000		11,000		11,000
197	347		Pest Control	500		500		500
198	399		Other Contracted Services	1,900		1,900		1,900
199	410		Custodial Supplies	1,100		1,100		1,100
200	413		Drugs and Medical Supplies	1,500	(500)	1,000		1,000
201	415		Electricity	12,000		12,000		12,000
202	424		Garage Supplies	16,000		16,000		16,000
203	427		Ice	950		950		950
204	451		Uniforms	13,000	2,000	15,000		15,000
205	506		Liability Insurance	76,815	4,101	80,916		80,916
206	508		Premiums on Corporate Surety Bonds	700		700		700
207	510		Trustee's Commission	30,000		30,000		30,000
208	511		Vehicle & Equip Insurance			0		0
209	599		Other Charges	340	1,000	1,340		1,340
210								
211			Total Other Charges	165,805	6,601	172,406	0	172,406
212								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		4/14/2013 14:18	2012-2013	2012-2013	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
213	66000		Employee Benefits					
214	188		Medical Loss Ratio Rebate	0	1,093	1,093		1,093
215	188-RET-MED		Medical Loss Ratio Rebate - Retirees	0	146	146		146
216	201		Social Security	45,418		45,418		45,418
217	204		State Retirement	67,315		67,315		67,315
218	205		Employee & Dependent Insurance	1,674		1,674		1,674
219	206		Life Insurance	3,561		3,561	(552)	3,009
220	206-RET-LIF		Life Insurance - Retirees	937		937	(236)	701
221	207		Medical Insurance	169,979		169,979	(36,846)	133,133
222	207-RET-MED		Medical Insurance - Retirees	16,113		16,113	(8,448)	7,665
223	207-SRHTH		Medical Insurance - Sr Health	4,920		4,920	3,385	8,305
224	208		Dental Insurance	11,455		11,455	(1,330)	10,125
225	208-RET-DEN		Dental Insurance - Retirees	1,606		1,606	(1,368)	238
226	209		Disability Insurance			0		0
227	210		Unemployment Compensation	5,000		5,000		5,000
228	212		Employer Medicare	10,622		10,622		10,622
229	513		Workman's Compensation Insurance	46,000		46,000		46,000
230								
231			Total Employee Benefits	384,600	1,239	385,839	(45,395)	340,444
232								
233								
234								
235								
236								
237								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		4/14/2013 14:18	2012-2013	2012-2013	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
238	68000		Capital Outlay					
239	339		Matching Share	150,000	(150,000)	0		0
240	339 - Bridge		Matching Share - Bridge Program (20%)	0	20,180	20,180		20,180
241	339 - State Aid		Matching Share - State Aid Program (25%)	0	68,755	68,755		68,755
242	705		Bridge Construction	329,066	(248,345)	80,721		80,721
243	706		Building Construction					
244	790		Other Equipment (Plotter)			0		0
245	711		Furniture & Fixtures	3,000		3,000	(1,000)	2,000
246	714		Highway Equipment	60,000	(18,000)	42,000		42,000
247	717		Maintenance Equipment			0		0
248	718		Motor Vehicles			0		0
249	726		State Aid Projects	176,000	30,264	206,264		206,264
250								
251			Total Capital Outlay	718,066	(297,146)	420,920	(1,000)	419,920
252								
253	TOTAL HIGHWAYS			2,662,838	(273,806)	2,389,032	(45,395)	2,343,637
254								
255								
256								
257								
258								
259								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		4/14/2013 14:18	2012-2013	2012-2013	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
260								
261	80000		Debt Service					
262								
263								
264	82120		Highways and Streets					
265	601		Principal on Bonds	0		0		0
266	602		Principal on Notes	0		0		0
267	612		Principal on Other Loans	0		0		0
268								
269			Total Principal on Notes	0	0	0	0	0
270								
271								
272								
273	82220		Highways and Streets					
274	604		Interest on Notes	0		0		0
275						0		0
276			Total Interest on Notes	0	0	0	0	0
277								
278	Total Debt Service			0	0	0	0	0
279								
280	99000		Other Uses					
281	99100		Transfers Out					
282	590		Transfers to Other Funds (Debt Pmt)	93,276		93,276		93,276
283								
284			Total Transfers Out	93,276	0	93,276	0	93,276
285								
286								
287								
288								
289	Total Expenditures			2,756,114	(273,806)	2,482,308	(45,395)	2,436,913
290								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		4/14/2013 14:18	2012-2013	2012-2013	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
291								
292								
293	Audited Total Fund Balance June 30, 2012			1,308,921				
294	Less Audited Nonspendable Items			143,664				
295	Available Restricted Fund Balance July 1, 2012			1,165,257		1,165,257		1,165,257
296								
297								
298								
299	Total Revenue			2,646,049	(181,378)	2,464,671	49,058	2,513,729
300								
301								
302	Total Available Funds			3,811,306	(181,378)	3,629,928	49,058	3,678,986
303								
304	Expenditure Budget			2,756,114	(273,806)	2,482,308	(45,395)	2,436,913
305								
306	Total Expenditures and Transfer Out			2,756,114	(273,806)	2,482,308	(45,395)	2,436,913
307								
308	Estimated Ending Fund Balance			1,055,192	92,428	1,147,620	94,453	1,242,073
309								
310								
311								
312								
313								
314								
315								
316								
317								
318								

	A	B	C	D	E	F	G	H	I	J
1			BUDGET AMENDMENTS							
2			General Fund 141							
3			4/14/2013 16:22							
4	Account Number			2012-2013	2012-2013	Approved	Proposed	Proposed		
5				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget		
6	General Purpose School Revenue									
7										
8	40000		Local Taxes							
9										
10	40100		<u>County Property Taxes</u>							
11	40110		Current Property Tax	9,919,780	56,899	9,976,679	0	9,976,679		
12	40120		Trustee's Collections Prior Year	205,000	0	205,000	0	205,000		
13										
14			Total County Property Taxes	10,124,780	56,899	10,181,679	0	10,181,679		
15										
16	40125		Bankruptcy	3,000	0	3,000	0	3,000		
17										
18				3,000	0	3,000	0	3,000		
19										
20	40100		<u>County Property Taxes</u>							
21	40130		Clerk and Master's Collections Prior Year	135,000	0	135,000	0	135,000		
22	40140		Interest and Penalty	35,000	0	35,000	0	35,000		
23										
24			Total County Property Taxes	170,000	0	170,000	0	170,000		
25										
26	40200		<u>County Local Option Taxes</u>							
27	40210		Local Option Sales Tax	3,000,000	0	3,000,000	0	3,000,000		
28										
29			Total County Local Option Taxes	3,000,000	0	3,000,000	0	3,000,000		
30										
31	40300		<u>Statutory Local Taxes</u>							
32	40320		Bank Excise Tax	5,000	0	5,000	0	5,000		
33	40350		Interstate Telecommunications Tax	2,300	0	2,300	0	2,300		
34										
35			Total Statutory Local Taxes	7,300	0	7,300	0	7,300		
36										
37	Total Local Taxes			13,305,080	56,899	13,361,979	0	13,361,979		

	A	B	C	D	E	F	G	H	I	J
38										
39	41000		Licenses and Permits							
40										
41	41100		<u>Licenses</u>							
42		41110	Marriage Licenses	1,200	0	1,200	0	1,200		
43		41140	Cable TV Franchises	0	0	0	0	0		
44										
45			Total Licenses	1,200	0	1,200	0	1,200		
46										
47	Total Licenses and Permits			1,200	0	1,200	0	1,200		
48										
49										
50	43000		Charges for Current Services							
51										
52	43500		<u>Education Charges</u>							
53		43542	Contract for Instructional Services with Other LEA's	0	400	400	0	400		
54		43570	Receipts from Individual Schools	0	0	0	0	0		
55		43581	Community Service Fees-Children	0	0	0	0	0		
56		43583	TBI Criminal Background Fee	0	0	0	0	0		
57										
58			Total Education Charges	0	400	400	0	400		
59										
60										
61	Total Charges for Current Services			0	400	400	0	400		

	A	B	C	D	E	F	G	H	I	J
62										
63	44000		Other Local Revenues							
64										
65	44100		<u>Recurring Items</u>							
66	44110		Investment Income	20,000	0	20,000	0	20,000		
67	44130		Sale of Material and Supplies	0	0	0	0	0		
68	44145		Sale of Recycled Materials	0	0	0	0	0		
69	44146		E-Rate Funding	0	0	0	0	0		
70	44160-RET-DEN		Retirees' Insurance Payments	0	0	0	0	0		
71	44160-RET-LIF		Retirees' Insurance Payments	0	0	0	0	0		
72	44160-RET-VIS		Retirees' Insurance Payments	0	0	0	0	0		
73	44161-COBRA-DEN		Cobra Insurance Payments	0	0	0	0	0		
74	44170		Miscellaneous Refunds	2,000	0	2,000	0	2,000		
75										
76			Total Recurring Items	22,000	0	22,000	0	22,000		
77										
78	44500		<u>Nonrecurring Items</u>							
79	44530		Sale of Equipment	0	0	0	0	0		
80	44570-CSH		Contributions and Gifts	0	0	0	500	500		
81										
82			Total Nonrecurring Items	0	0	0	500	500		
83										
84	Total Other Local Revenues			22,000	0	22,000	500	22,500		
85										

LCBOE:
CSH recvd Walmart
grant

	A	B	C	D	E	F	G	H	I	J
86	46000		State of Tennessee							
87										
88	46500		State Education Funds							
89	46511		Basic Education Program	19,364,000	(13,000)	19,351,000	0	19,351,000		
90	46512-ARRA-BEP		Basic Education Program -ARRA	0	0	0	0	0		
91	46515		Early Childhood Education	794,125	0	794,125	0	794,125		
92	46520		School Food Service	0	0	0	0	0		
93	46550		Driver Education	0	0	0	0	0		
94	46590		Other State Education Funds	0	0	0	0	0		
95	46590-ARRA-DIA		Other State Education Funds - Diabetes Grant	0	0	0	0	0		
96	46590-LEAP		Other State Education Funds - LEAPS Grant	0	79,571	79,571	0	79,571		
97	46590-YEI		Other State Education Funds - Youth Empowerment Grant	0	0	0	0	0		
98	46590-CSH		Coordinated School Health	160,000	0	160,000	0	160,000		
99	46590-FRC		Family Resource Center	29,611	0	29,611	0	29,611		
100	46590-IC		Internet Connectivity	0	0	0	16,354	16,354		
101	46590-SAFE		Safe Schools	0	0	0	22,000	22,000		
102	46592		Internet Connectivity	0	0	0	0	0		
103	46593		Professional Development	0	0	0	0	0		
104	46595-ARRA-SSMS		SSMS	0	0	0	0	0		
105	46610		Career Ladder Program	191,442	0	191,442	0	191,442		
106	46612		Career Ladder-Extended Contract	118,400	0	118,400	0	118,400		
107	46615-ARRA-EC		Career Ladder-Extended Contract	0	0	0	0	0		
108										
109			Total State Education Funds	20,657,578	66,571	20,724,149	38,354	20,762,503		
110										
111	46800		Other State Revenues							
112	46840		Alcoholic Beverage Tax	0	0	0	0	0		
113	46850		Mixed Drink Tax	1,500	0	1,500	0	1,500		
114	46851		State Revenue Sharing-T.V.A.	950,000	0	950,000	0	950,000		
115										
116			Total Other State Revenues	951,500	0	951,500	0	951,500		
117										
118	Total State of Tennessee			21,609,078	66,571	21,675,649	38,354	21,714,003		

LCBOE:
Internet
Connectivity.
Expenses in 72810

LCBOE:
Recvd Safe Schools
Grant. Expenses in
72810.

	A	B	C	D	E	F	G	H	I	J
119										
120	46980		Other State Grants	0	2,000	2,000	0	2,000		
121	46981-SAFE		Safe Schools	0	0	0	0	0		
122	46990		Other State Revenue	0	0	0	0	0		
123										
124			Total	0	2,000	2,000	0	2,000		
125										
126	47000		Federal Government							
127										
128	47100		<u>Federal Through State</u>							
129	47111		USDA School Lunch Program	0	0	0	0	0		
130	47113		Breakfast	0	0	0	0	0		
131	47114		USDA-Other	0	0	0	0	0		
132	47143		Special Education - Grants to States	0	80,527	80,527	0	80,527		
133	47145		Special Education - Preschool High Cost	0	0	0	0	0		
134	47590-PEP		Other Federal Through State PEP Grant	0	0	0	0	0		
135	47590-SNAP		Other Federal Through State SNAP Grant	0	0	0	0	0		
136										
137			Total Federal Through State	0	80,527	80,527	0	80,527		
138										
139	47600		<u>Direct Federal Revenue</u>							
140	47640		ROTC Reimbursement	65,000	0	65,000	0	65,000		
141										
142			Total Direct Federal Revenue	65,000	0	65,000	0	65,000		
143										
144	Total Federal Government			65,000	80,527	145,527	0	145,527		

	A	B	C	D	E	F	G	H	I	J
145										
146	48600		Citizens Groups							
147										
148										
149	48610		Donations	0	0	0	0	0		
150	48610-ABC		Donations - Arts Build Communities	0	0	0	0	0		
151	48610-BIT		Donations - Bridges in Transition	0	0	0	0	0		
152	48610-CAMP		Donations - Camp Bravado	0	0	0	0	0		
153	48610-CHR		Donations - Christmas	0	1,750	1,750	0	1,750		
154	48610-FRC		Donations - FRC	0	0	0	0	0	LCBOE: Recvd donation for FRC Shoe program.	
155	48610-LCAP		Donations - LCA	0	1,000	1,000	0	1,000		
156	48610-READ		Donations - READ	0	200	200	0	200		
157	48610-RTM		Donations - RTM	0	0	0	0	0		
158	48610-SHOE		Donations - SHOE	0	133	133	63	196		
159	48610-SUP		Donations - SUP	0	1,714	1,714	0	1,714		
160	48610-TOTS		Donations - TOTS	0	0	0	0	0		
161										
162										
163			Total Citizens Groups	0	4,797	4,797	63	4,860		
164										
165	49700		Insurance Recovery	0	2,434	2,434	0	2,434		
166	49800		Transfer In	0	141,153	141,153	0	141,153		
167										
168										
169	Total Revenues			35,002,358	354,781	35,357,139	38,917	35,396,056		
170										
171			Total Other Source	0	0	0	0	0		
172										
173										
174	Total General Purpose School			35,002,358	354,781	35,357,139	38,917	35,396,056		
175										

	A	B	C	D	E	F	G	H	I	J
176										
177										
178	General Purpose School Expenditures									
179										
180	70000		Education							
181										
182	71000		Instruction							
183										
184	71100		Regular Instruction Program							
185		116	Teachers	13,046,318	(41,696)	13,004,622	0	13,004,622		
186		117	Career Ladder Program	118,458	0	118,458	0	118,458		
187		127	Career Ladder Extended Contracts	69,444	0	69,444	0	69,444		
188		128	Homebound Teachers	15,000	0	15,000	0	15,000		
189		163	Educational Assistants	996,208	0	996,208	0	996,208		
190		189	Other Salaries & Wages	0	0	0	0	0		
191	189-OLDSF		Other Salaries & Wages	0	8,000	8,000	0	8,000		
192		195	Certified Substitute Teachers	45,600	0	45,600	0	45,600		
193	195-OLDSF		Certified Substitute Teachers	0	3,651	3,651	(2,391)	1,260		
194		198	Non-Certified Substitute Teachers	153,914	0	153,914	0	153,914		
195	198-OLDSF		Non-Certified Substitute Teachers	0	0	0	2,391	2,391		
196		201	Social Security	895,586	0	895,586	0	895,586		
197	201-OLDSF		Social Security	0	722	722	0	722		
198		204	State Retirement	1,273,362	0	1,273,362	0	1,273,362		
199	204-OLDSF		State Retirement	0	710	710	0	710		
200	205-RET-VIS		Employee and Dependent Insurance	0	0	0	0	0		
201		206	Life Insurance	73,999	0	73,999	0	73,999		
202	206-RET-LIF		Life Insurance	0	0	0	0	0		
203		207	Medical Insurance	2,449,797	0	2,449,797	0	2,449,797		
204	207-RET-MED		Medical Insurance	0	0	0	0	0		
205		208	Dental Insurance	136,234	0	136,234	0	136,234		
206	208-COBRA-DEN		Dental Insurance	0	0	0	0	0		
207	208-RET-DEN		Dental Insurance	0	0	0	0	0		

LCBOE:
Moving to LINE 195
to cover Non-cert
subs.

	A	B	C	D	E	F	G	H	I	J
208	210		Unemployment Compensation	77,000	0	77,000	0	77,000		
209	212		Employer Medicare	209,452	0	209,452	0	209,452		
210	212-OLDSF		Employer Medicare	0	169	169	0	169	LCBOE: Moved \$1166 to FLMS professional development line #385 & \$5000 to FLMS equipment line #231	
211	348		Postage	0	0	0	0	0		
212	355		Travel	5,000	0	5,000	0	5,000		
213	399		Other Contracted Services	20,000	0	20,000	0	20,000		
214	429		Instructional Supplies	63,724	0	63,724	0	63,724		
215	429-EES		Instructional Supplies - Eaton Elementary School	48,142	0	48,142	0	48,142	LCBOE: Moved to Philadelphia equipment line #237	
216	429-FLM		Instructional Supplies - Fort Loudoun Middle School	28,043	(4,000)	24,043		17,877		
217	429-GBS		Instructional Supplies - Greenback School	43,143	(2,000)	41,143	0	41,143		
218	429-HPS		Instructional Supplies - Highland Park Elementary School	29,302	0	29,302	0	29,302	LCBOE: Moved from LINE #392 (Steekee Professional Development)	
219	429-LES		Instructional Supplies - Loudon Elementary School	30,259	0	30,259	0	30,259		
220	429-LHS		Instructional Supplies - Loudon High School	59,972	(11,000)	48,972	0	48,972		
221	429-NMS		Instructional Supplies - North Middle School	52,010	0	52,010	0	52,010	LCBOE: Moved \$437 from FLMS library Line #372 & \$5000 supplies Line #216	
222	429-PES		Instructional Supplies - Philadelphia Elementary School	42,334	(9,440)	32,894		31,907		
223	429-SES		Instructional Supplies - Steekee Elementary School	20,015	(500)	19,515		19,843		
224	449		Textbooks	320,000	0	320,000	0	320,000	LCBOE: Moved from Philadelphia supplies (line 222), library (line 378), & contracted services (line 545)	
225	499		Other Supplies and Materials	0	0	0	0	0		
226	512		Withholding Tax	0	0	0	0	0		
227	524		In-Service Staff Development	2,000	0	2,000	0	2,000		
228	599		Other Charges	0	0	0	0	0		
229	790		Other Equipment	57,000	0	57,000	0	57,000	LCBOE: Moved from LINE #379 (Steekee Library funds)	
230	790-EES		Other Equipment - Eaton Elementary School	7,000	0	7,000	0	7,000		
231	790-FLM		Other Equipment - Fort Loudoun Middle School	1,500	4,000	5,500		10,937		
232	790-GBS		Other Equipment - Greenback School	10,000	(3,000)	7,000	0	7,000		
233	790-HPS		Other Equipment - Highland Park Elementary School	0	0	0	0	0		
234	790-LES		Other Equipment - Loudon Elementary School	5,000	0	5,000	0	5,000		
235	790-LHS		Other Equipment - Loudon High School	7,000	11,000	18,000	0	18,000		
236	790-NMS		Other Equipment - North Middle School	14,000	0	14,000	0	14,000		
237	790-PES		Other Equipment - Philadelphia Elementary School	5,000	10,040	15,040		16,592		
238	790-SES		Other Equipment - Steekee Elementary School	29	0	29		329		
239										
240			Total Regular Instruction Program	20,430,845	(33,344)	20,397,501	464	20,397,965		
241										

	A	B	C	D	E	F	G	H	I	J
242	71200		<i>Special Education Program</i>							
243		116	Teachers	1,375,000	0	1,375,000	0	1,375,000		
244		117	Career Ladder Program	9,000	0	9,000	0	9,000		
245		127	Career Ladder Extended Contracts	4,000	0	4,000	0	4,000		
246		128	Homebound Teachers	25,000	0	25,000	0	25,000		
247		163	Educational Assistants	272,000	0	272,000	0	272,000		
248		163-OLDSF	Educational Assistants	0	17,895	17,895	0	17,895		
249		171	Speech Pathologist	40,857	0	40,857	0	40,857		
250		189	Other Salaries & Wages	4,000	0	4,000	0	4,000		
251		195	Certified Substitute Teachers	5,000	0	5,000	0	5,000		
252		198	Non-Certified Substitute Teachers	26,000	0	26,000	0	26,000		
253		201	Social Security	109,173	0	109,173	0	109,173		
254		201-OLDSF	Social Security	0	1,109	1,109	0	1,109		
255		204	State Retirement	155,930	0	155,930	0	155,930		
256		205-RET-VIS	Employee and Dependent Insurance	0	0	0	0	0		
257		206	Life Insurance	8,418	0	8,418	0	8,418		
258		206-RET-LIF	Life Insurance	0	0	0	0	0		
259		207	Medical Insurance	290,717	0	290,717	0	290,717		
260		207-RET-MED	Medical Insurance	0	0	0	0	0		
261		208	Dental Insurance	16,051	0	16,051	0	16,051		
262		208-RET-DEN	Dental Insurance	0	0	0	0	0		
263		212	Employer Medicare	25,532	0	25,532	0	25,532		
264		212-OLDSF	Employer Medicare	0	259	259	0	259		
265		310	Contracts with Other Public Agencies	0	0	0	0	0		
266		399	Other Contracted Services	257,500	50,527	308,027	30,000	338,027		
267		399-OLDSF	Other Contracted Services	0	36,986	36,986	0	36,986		
268		429	Instructional Supplies	18,000	15,000	33,000	10,000	43,000		
269		429-OLDSF	Instructional Supplies	0	5,000	5,000	0	5,000		
270		725	Special Education Equipment	18,000	15,000	33,000	10,000	43,000		
271										
272			Total Special Instruction Program	2,660,178	141,776	2,801,954	50,000	2,851,954		
273										

LCBOE:
Moved from LINE
403

	A	B	C	D	E	F	G	H	I	J
274	71300		<u>Vocational Education Program</u>							
275		116	Teachers	573,084	0	573,084	0	573,084		
276		117	Career Ladder Program	7,630	0	7,630	0	7,630		
277		127	Career Ladder Extended Contracts	2,000	0	2,000	0	2,000		
278		163	Educational Assistants	18,478	0	18,478	0	18,478		
279		195	Certified Substitute Teachers	5,700	0	5,700	0	5,700		
280		198	Non-Certified Substitute Teachers	10,000	0	10,000	0	10,000		
281		201	Social Security	38,247	0	38,247	0	38,247		
282		204	State Retirement	53,541	0	53,541	0	53,541		
283		205-RET-VIS	Employee and Dependent Insurance	0	0	0	0	0		
284		206	Life Insurance	2,917	0	2,917	0	2,917		
285		206-RET-LIF	Life Insurance	0	0	0	0	0		
286		207	Medical Insurance	114,193	0	114,193	0	114,193		
287		207-RET-MED	Medical Insurance	0	0	0	0	0		
288		208	Dental Insurance	5,579	0	5,579	0	5,579		
289		212	Employer Medicare	8,945	0	8,945	0	8,945		
290		336	Maintenance and Repair Services-Equipment	6,300	0	6,300	0	6,300		
291		355	Travel	4,000	0	4,000	0	4,000		
292		425	Gasoline	700	0	700	0	700		
293		429	Instructional Supplies	85,386	0	85,386	0	85,386		
294		790	Other Equipment	50,000	0	50,000	0	50,000		
295										
296			Total Vocational Education Program	986,700	0	986,700	0	986,700		
297										
298										
299	Total Instruction			24,077,723	108,432	24,186,155	50,464	24,236,619		
300										
301	72000		<u>Support Services</u>							
302										
303	72120		<u>Health Services</u>							
304		131	Medical Personnel	173,080	0	173,080	0	173,080		
305		201	Social Security	10,731	0	10,731	0	10,731		
306		204	State Retirement	16,823	0	16,823	0	16,823		
307		205-RET-VIS	Employee and Dependent Insurance	0	0	0	0	0		
308		206	Life Insurance	1,474	0	1,474	0	1,474		
309		206-RET-LIF	Life Insurance	0	0	0	0	0		
310		207	Medical Insurance	50,358	0	50,358	0	50,358		
311		208	Dental Insurance	2,200	0	2,200	0	2,200		
312		208-RET-DEN	Dental Insurance	0	0	0	0	0		
313		212	Employer Medicare	2,510	0	2,510	0	2,510		
314		355	Travel	0	500	500	0	500		
315		399	Other Contracted Services	2,000	0	2,000	0	2,000		
316		413	Drugs and Medical Supplies	6,000	0	6,000	0	6,000		
317		435	Office Supplies	1,000	0	1,000	0	1,000		
318		524	In-Service/Staff Development	1,000	(500)	500	0	500		
319		599	Other Charges	0	0	0	0	0		
320										
321			Total Health Services	267,176	0	267,176	0	267,176		

BOE Apr 11, 2013

Budget Committee Apr 15, 2013

County Commission May 6, 2013

	A	B	C	D	E	F	G	H	I	J
322										

	A	B	C	D	E	F	G	H	I	J
323	72130		<i>Other Student Support</i>							
324		117	Career Ladder Program	7,000	0	7,000	0	7,000		
325		123	Guidance Personnel	632,731	0	632,731	0	632,731		
326		127	Career Ladder Extended Contracts	7,000	0	7,000	0	7,000		
327		162	Clerical Personnel	117,652	0	117,652	0	117,652		
328		201	Social Security	47,392	0	47,392	0	47,392		
329		204	State Retirement	68,865	0	68,865	0	68,865		
330		205-RET-VIS	Employee and Dependent Insurance	0	0	0	0	0		
331		206	Life Insurance	3,351	0	3,351	0	3,351		
332		206-RET-LIF	Life Insurance	0	0	0	0	0		
333		207	Medical Insurance	101,801	0	101,801	0	101,801		
334		207-RET-MED	Medical Insurance	0	0	0	0	0		
335		208	Dental Insurance	6,090	0	6,090	0	6,090		
336		208-REF-DEN	Dental Insurance	0	0	0	0	0		
337		212	Employer Medicare	11,084	0	11,084	0	11,084		
338		307-SAFE	Communications	0	0	0	0	0		
339		309	Contracts with Government Agencies	99,000	15,167	114,167	0	114,167		
340		322	Evaluation and Testing	35,000	0	35,000	0	35,000		
341		399	Other Contracted Services	0	0	0	0	0		
342		499	Other Supplies and Materials	0	0	0	0	0		
343		599	Other Charges	0	0	0	0	0		
344										
345			Total Other Student Support	1,136,966	15,167	1,152,133	0	1,152,133		
346										

	A	B	C	D	E	F	G	H	I	J
347	72210		<u>Regular Instruction Program</u>							
348		105	Supervisor/Director							
349		117	Career Ladder Program	194,167	1,089	195,256	0	195,256		
350		127	Career Ladder Extended Contracts	9,000	0	9,000	0	9,000		
351		129	Librarians	9,000	0	9,000	0	9,000		
352		161	Secretary (s)	421,626	0	421,626	0	421,626		
353		189	Other Salaries & Wages	259,472	0	259,472	0	259,472		
354		189-OLDSF	Other Salaries & Wages	0	0	0	0	0		
355		201	Social Security	0	30,500	30,500	0	30,500		
356		201-OLDSF	Social Security	55,382	68	55,450	0	55,450		
357		204	State Retirement	0	1,891	1,891	0	1,891		
358		204-OLDSF	State Retirement	81,501	97	81,598	0	81,598		
359		205-RET-VIS	Employee and Dependent Insurance	0	2,709	2,709	0	2,709		
360		206	Life Insurance	0	0	0	0	0		
361		206-RET-LIF	Life Insurance	4,248	0	4,248	0	4,248		
362		207	Medical Insurance	0	0	0	0	0		
363		207-RET-MED	Medical Insurance	139,615	0	139,615	0	139,615		
364		208	Dental Insurance	0	0	0	0	0		
365		208-REF-DEN	Dental Insurance	7,982	0	7,982	0	7,982		
366		212	Employer Medicare	0	0	0	0	0		
367		212-OLDSF	Employer Medicare	12,952	16	12,968	0	12,968		
368		355	Travel	0	442	442	0	442		
369		355-OLDSF	Travel	14,500	0	14,500	0	14,500		
370		432	Library Books/Media	0	12,000	12,000	0	12,000		
371		432-EES	Library Books/Media - Eaton Elementary School	0	0	0	0	0		
372		432-FLM	Library Books/Media - Fort Loudoun Middle School	8,768	0	8,768	0	8,768		
373		432-GBS	Library Books/Media - Greenback School	4,697	0	4,697	0	4,260		
374		432-HPS	Library Books/Media - Highland Park Elementary School	8,448	0	8,448	0	8,448		
375		432-LES	Library Books/Media - Loudon Elementary School	4,659	0	4,659	0	4,659		
376		432-LHS	Library Books/Media - Loudon High School	5,606	0	5,606	0	5,606		
377		432-NMS	Library Books/Media - North Middle School	9,536	0	9,536	0	9,536		
378		432-PES	Library Books/Media - Philadelphia Elementary School	10,496	0	10,496	0	10,496		
379		432-SES	Library Books/Media - Steekee Elementary School	7,526	0	7,526	0	7,061		
380		435	Office Supplies	3,500	0	3,500	0	3,200		
381		499	Other Supplies and Materials	0	0	0	0	0		
382		524	In-Service/Staff Development	0	0	0	0	0		
383		524-OLDSF	In-Service/Staff Development	2,000	6,500	8,500	0	8,500		
384		524-EES	In-Service/Staff Development - Eaton Elementary School	0	4,450	4,450	0	4,450		
385		524-FLM	In-Service/Staff Development - Fort Loudoun Middle School	5,500	0	5,500	0	5,500		
386		524-GBS	In-Service/Staff Development - Greenback School	5,300	0	5,300	0	6,466		
387		524-HPS	In-Service/Staff Development - Highland Park Elem. School	6,300	5,000	11,300	0	11,300		
388		524-LES	In-Service/Staff Development - Loudon Elementary School	4,900	0	4,900	0	4,900		
389		524-LHS	In-Service/Staff Development - Loudon High School	5,000	0	5,000	0	5,000		
390		524-NMS	In-Service/Staff Development - North Middle School	6,100	0	6,100	0	6,100		
391		524-PES	In-Service/Staff Development - Philadelphia Elem. School	6,750	0	6,750	0	6,750		
392		524-SES	In-Service/Staff Development - Steekee Elementary School	6,400	(600)	5,800	0	5,800		
393		599	Other Charges	4,600	500	5,100	0	4,772		
394		790	Other Equipment	0	0	0	0	0		

LCBOE:
Moved to FLMS
equipment Line #231

LCBOE:
Moved to
Philadelphia
equipment Line

LCBOE:
Moved to Steekee
equipment Line #238

LCBOE:
Moved from FLMS
supplies Line # 216

LCBOE:
Moved to Steekee
supplies Line# 223

	A	B	C	D	E	F	G	H	I	J
395										
396			Total Regular Instruction Program	1,325,531	64,662	1,390,193	(364)	1,389,829		
397										

	A	B	C	D	E	F	G	H	I	J
398										
399										
400	72220		<u>Special Education Program</u>							
401		105	Supervisor/Director							
402		117	Career Ladder Program	25,466	0	25,466	0	25,466		
403		124	Psychological Personnel	4,000	0	4,000	0	4,000		
404		127	Career Ladder Extended Contracts	193,937	0	193,937	(50,000)	143,937		
405		171	Speech Pathologist	6,000	0	6,000	0	6,000		
406		201	Social Security	48,265	0	48,265	0	48,265		
407		204	State Retirement	17,215	0	17,215	0	17,215		
408		205-RET-VIS	Employee and Dependent Insurance	24,657	0	24,657	0	24,657		
409		206	Life Insurance	0	0	0	0	0		
410		206-RET-LIF	Life Insurance	1,200	0	1,200	0	1,200		
411		207	Medical Insurance	0	0	0	0	0		
412		207-RET-MED	Medical Insurance	40,950	0	40,950	0	40,950		
413		208	Dental Insurance	0	0	0	0	0		
414		208-REF-DEN	Dental Insurance	2,200	0	2,200	0	2,200		
415		212	Employer Medicare	0	0	0	0	0		
416		355	Travel	4,026	0	4,026	0	4,026		
417		355-OLDSF	Travel	8,000	0	8,000	0	8,000		
418		524	In-Service/Staff Development	0	10,000	10,000	0	10,000		
419				0	0	0	0	0		
420			Total Special Education Program	375,916	10,000	385,916	(50,000)	335,916		
421										

LCBOE:
Moved to LINE 266,
268, 270.

	A	B	C	D	E	F	G	H	I	J
422	72230		<i>Vocational Education Program</i>							
423		105	Supervisor/Director	64,285	0	64,285	0	64,285		
424		162	Clerical Personnel	36,210	0	36,210	0	36,210		
425		189	Other Salaries & Wages	0	0	0	0	0		
426		201	Social Security	6,231	0	6,231	0	6,231		
427		204	State Retirement	9,228	0	9,228	0	9,228		
428		205-RET-VIS	Employee and Dependent Insurance	0	0	0	0	0		
429		206	Life Insurance	448	0	448	0	448		
430		206-RET-LIF	Life Insurance	0	0	0	0	0		
431		207	Medical Insurance	14,803	0	14,803	0	14,803		
432		207-RET-MED	Medical Insurance	0	0	0	0	0		
433		208	Dental Insurance	758	0	758	0	758		
434		208-REF-DEN	Dental Insurance	0	0	0	0	0		
435		212	Employer Medicare	1,457	0	1,457	0	1,457		
436		355	Travel	4,000	0	4,000	0	4,000		
437		524	In-Service/Staff Development	1,000	0	1,000	0	1,000		
438										
439			Total Vocational Education Program	138,420	0	138,420	0	138,420		
440										
441	72310		<i>Board of Education</i>							
442		191	Board and Committee Members Fees	36,240	0	36,240	0	36,240		
443		201	Social Security	2,247	0	2,247	0	2,247		
444		204	State Retirement	3,523	0	3,523	0	3,523		
445		206	Life Insurance	1,172	0	1,172	0	1,172		
446		208	Dental Insurance	1,710	0	1,710	0	1,710		
447		212	Employer Medicare	525	0	525	0	525		
448		305	Audit Services	20,000	0	20,000	0	20,000		
449		320	Dues and Memberships	8,000	(8,000)	0	0	0		
450		331	Legal Services	15,000	0	15,000	0	15,000		
451		355	Travel	21,000	10,000	31,000	0	31,000		
452		506	Liability Insurance	26,304	0	26,304	(434)	25,870		
453		508	Premium on Corporate Surety Bonds	200	0	200	0	200		
454		509	Refunds	0	0	0	0	0		
455		510	Trustee's Commission	270,000	0	270,000	0	270,000		
456		513	Workman's Compensation Insurance	172,965	(1,665)	171,300	0	171,300		
457		590	Transfer to Other Funds	0	0	0	0	0		
458		599	Other Charges	0	0	0	0	0		
459										
460			Total Board of Education	578,886	335	579,221	(434)	578,787		
461										

LCBOE:
Moved to LINE 552
to cover Insurance
for Philadelphia
cafeteria.

	A	B	C	D	E	F	G	H	I	J
462	72320		<i>Office of the Superintendent</i>							
463		101	County Official/Administrative Office							
464		117	Career Ladder Program	110,000	0	110,000	0	110,000		
465		161	Secretary (s)	1,000	0	1,000	0	1,000		
466		201	Social Security	40,165	0	40,165	0	40,165		
467		204	State Retirement	9,372	0	9,372	0	9,372		
468		205-RET-VIS	Employee and Dependent Insurance	13,761	0	13,761	0	13,761		
469		206	Life Insurance	0	0	0	0	0		
470		206-RET-LIF	Life Insurance	1,000	0	1,000	0	1,000		
471		207	Medical Insurance	0	0	0	0	0		
472		208	Dental Insurance	17,000	0	17,000	0	17,000		
473		208-REF-DEN	Dental Insurance	1,320	0	1,320	0	1,320		
474		212	Employer Medicare	0	0	0	0	0		
475		302	Advertising	2,192	0	2,192	0	2,192		
476		307	Communication	1,000	0	1,000	0	1,000		
477		316	Contributions	31,000	0	31,000	0	31,000		
478		320	Dues & Memberships	0	0	0	0	0		
479		330	Operating Lease Payments	14,000	0	14,000	0	14,000		
480		348	Postal Charges	0	1,500	1,500	0	1,500		
481		355	Travel	7,000	(1,500)	5,500	0	5,500		
482		399	Other Contracted Services	13,000	0	13,000	0	13,000		
483		435	Office Supplies	45,000	0	45,000	0	45,000		
484		437	Periodicals	8,000	400	8,400	0	8,400		
485		599	Other Charges	0	0	0	0	0		
486		599-LHS	Other Charges - Loudon High School	1,000	0	1,000	0	1,000		
487		599-PES	Other Charges - Philadelphia School	0	1,150	1,150	0	1,150		
488		701	Administration Equipment	0	850	850	0	850		
489				0	0	0	0	0		
490			Total Office of the Superintendent	315,810	2,400	318,210	0	318,210		
491										

	A	B	C	D	E	F	G	H	I	J
492	72410		<i>Office of the Principal</i>							
493		104	Principals	625,207	6,255	631,462	0	631,462		
494		117	Career Ladder Program	8,000	0	8,000	0	8,000		
495		127	Career Ladder Extended Contracts	4,000	0	4,000	0	4,000		
496		201	Social Security	39,507	388	39,895	0	39,895		
497		204	State Retirement	56,584	556	57,140	0	57,140		
498		205-RET-VIS	Employee and Dependent Insurance	0	0	0	0	0		
499		206	Life Insurance	1,693	0	1,693	0	1,693		
500		206-RET-LIF	Life Insurance	0	0	0	0	0		
501		207	Medical Insurance	89,602	0	89,602	0	89,602		
502		207-RET-MED	Medical Insurance	0	0	0	0	0		
503		208	Dental Insurance	4,324	0	4,324	0	4,324		
504		208-REF-DEN	Dental Insurance	0	0	0	0	0		
505		212	Employer Medicare	9,240	91	9,331	0	9,331		
506		307	Communication	57,420	0	57,420	0	57,420		
507		348	Postage	6,000	0	6,000	0	6,000		
508		599-PES	Other Charges - Philadelphia School	0	0	0	0	0		
509		599-SES	Other Charges - Steekee Elementary	0	0	0	0	0		
510										
511			Total Office of the Principal	901,577	7,290	908,867	0	908,867		
512										
513	72510		<i>Fiscal Services</i>							
514		119	Accountants/Bookkeepers	49,386	0	49,386	0	49,386		
515		201	Social Security	3,062	0	3,062	0	3,062		
516		204	State Retirement	4,800	0	4,800	0	4,800		
517		206	Life Insurance	184	0	184	0	184		
518		206-RET-LIF	Life Insurance	0	0	0	0	0		
519		207	Medical Insurance	6,044	0	6,044	0	6,044		
520		208	Dental Insurance	347	0	347	0	347		
521		212	Employer Medicare	716	0	716	0	716		
522										
523			Total Fiscal Services	64,539	0	64,539	0	64,539		
524										

	A	B	C	D	E	F	G	H	I	J
525	72610		Operation of Plant							
526	166		Custodial Personnel							
527	189		Other Salaries & Wages	54,093	0	54,093	0	54,093		
528	201		Social Security	0	0	0	0	0		
529	204		State Retirement	3,354	0	3,354	0	3,354		
530	206		Life Insurance	5,258	0	5,258	0	5,258		
531	206-RET-LIF		Life Insurance	230	0	230	0	230		
532	207		Medical Insurance	0	0	0	0	0		
533	208		Dental Insurance	14,700	0	14,700	0	14,700		
534	208-RET-DEN		Dental Insurance	1,213	0	1,213	0	1,213		
535	212		Employer Medicare	0	0	0	0	0		
536	328		Janitorial Services	784	0	784	0	784		
537	399		Other Contracted Services	0	0	0	0	0		
538	399-EES		Other Contracted Services - Eaton Elementary School	1,055,022	0	1,055,022	0	1,055,022		
539	399-FLM		Other Contracted Services- Fort Loudoun Middle School	0	0	0	0	0		
540	399-GBS		Other Contracted Services - Greenback School	250	0	250	0	250		
541	399-HPS		Other Contracted Services- Highland Park Elementary School	4,250	0	4,250	0	4,250		
542	399-LES		Other Contracted Services - Loudon Elementary School	0	0	0	0	0		
543	399-LHS		Other Contracted Services - Loudon High School	0	0	0	0	0		
544	399-NMS		Other Contracted Services - North Middle School	4,000	0	4,000	0	4,000		
545	399-PES		Other Contracted Services - Philadelphia Elementary School	250	0	250	0	250		
546	399-SES		Other Contracted Services - Steekee Elementary School	250	0	250	0	150		
547	410		Custodial Supplies	0	0	0	0	0		
548	415		Electricity	0	0	0	0	0		
549	425		Gasoline	799,703	0	799,703	0	799,703		
550	434		Natural Gas	1,000	0	1,000	0	1,000		
551	454		Water and Sewer	140,000	0	140,000	(30,000)	110,000		
552	502		Building and Contents Insurance	72,336	0	72,336	30,000	102,336		
553	599		Other Charges	214,496	21,724	236,220	434	236,654		
554				0	0	0	0	0		
555			Total Operation of Plant	2,371,189	21,724	2,392,913	334	2,393,247		
556										

LCBOE:
Moved to
Philadelphia
Equipment line

LCBOE:
Moved to LINE
551 .

LCBOE:
Increased to cover
Philadelphia
cafeteria Insurance.

	A	B	C	D	E	F	G	H	I	J
557	72620		<i>Maintenance of Plant</i>							
558		335	Maintenance and Repair Services-Building	198,169	42,434	240,603	0	240,603		
559		701-ARRA-SAF	Administration Equipment	0	0	0	0	0		
560		790-ARRA-SAF	Other Equipment	0	0	0	0	0		
561										
562			Total Maintenance of Plant	198,169	42,434	240,603	0	240,603		
563										
564	72710		<i>Transportation</i>							
565		105	Supervisor/Director	46,799	0	46,799	0	46,799		
566		201	Social Security	2,902	0	2,902	0	2,902		
567		204	Retirement	4,549	0	4,549	0	4,549		
568		206	Life Insurance	212	0	212	0	212		
569		207	Medical Insurance	10,670	0	10,670	0	10,670		
570		208	Dental Insurance	394	0	394	0	394		
571		212	Employer Medicare	679	0	679	0	679		
572		311	Contracts with Other School Systems	0	0	0	0	0		
573		313	Contracts with Parents	15,000	0	15,000	0	15,000		
574		315	Contracts with Vehicle Owners	1,662,320	0	1,662,320	0	1,662,320		
575		327	Freight Expenses	600	0	600	0	600		
576		336	Maintenance and Repair Services - Equipment	4,000	0	4,000	0	4,000		
577		340	Medical and Dental Services	3,000	0	3,000	0	3,000		
578		348	Postal Charges	100	0	100	0	100		
579		355	Travel	1,750	0	1,750	0	1,750		
580		399	Other Contracted Services	1,200	0	1,200	0	1,200		
581		435	Office Supplies	2,000	0	2,000	0	2,000		
582		511	Vehicle and Equipment Insurance	0	0	0	0	0		
583		524	In-Service/Staff Development	5,000	0	5,000	0	5,000		
584		599	Other Charges	7,485	0	7,485	0	7,485		
585		790	Other Equipment	4,000	0	4,000	0	4,000		
586		790-SAFE	Other Equipment	0	0	0	0	0		
587										
588			Total Transportation	1,772,660	0	1,772,660	0	1,772,660		
589										
590										

	A	B	C	D	E	F	G	H	I	J
591										
592										
593	72810		<u>Central & Other (TECH)</u>							
594		105	Supervisor/Director	73,375	0	73,375	0	73,375		
595		117	Career Ladder Program	1,000	0	1,000	0	1,000		
596		120	Computer Programmer	158,175	0	158,175	0	158,175		
597		189	Other Salaries & Wages	0	0	0	0	0		
598		201	Social Security	14,418	0	14,418	0	14,418		
599		204	State Retirement	21,979	0	21,979	0	21,979		
600		206	Life Insurance	961	0	961	0	961		
601		207	Medical Insurance	45,775	0	45,775	0	45,775		
602		208	Dental Insurance	2,142	0	2,142	0	2,142		
603		212	Employer Medicare	3,372	0	3,372	0	3,372		
604		320	Dues & Memberships	0	0	0	0	0		
605		336	Maintenance & Repair Service - Equip.	225,000	1,300	226,300	0	226,800		
606		355	Travel	13,500	0	13,500	0	13,500		
607		399	Other Contracted Services	12,000	0	12,000	0	12,000		
608		499	Other Supplies & Materials	2,000	0	2,000	0	2,000		
609		524	In Service/Staff Development	3,475	0	3,475	0	3,475		
610		599	Other Charges	0	0	0	0	0		
611		709	Data Processing Equipment	100,000	(1,300)	98,700	0	98,200		
612		709-IC	Data Processing Equipment - Internet Connectivity	0	0	0	0	16,354		
613		709-SAFE	Data Processing Equipment - Safe Schools	0	0	0	22,000	22,000		
614		790	Other Equipment	50,000	0	50,000	0	50,000		
615		790-OLDSF	Other Equipment	0	4,660	4,660	0	4,660		
616		790-SAFE	Other Equipment	0	0	0	0	0		
617										
618			Total Central & OtherTransportation	727,172	4,660	731,832	38,354	770,186		
619										
620										
621			Total Support Services	10,174,011	168,672	10,342,683	(12,110)	10,330,573		
622										
623			Total Education	34,251,734	277,104	34,528,838	38,354	34,567,192		
624										

LCBOE:
Moved from LINE #611

LCBOE:
Moved to LINE #605.

LCBOE:
Internet
connectivity

LCBOE:
Safe Schools
expenditures

	A	B	C	D	E	F	G	H	I	J
625										
626	73300		<u>Community Services</u>							
627	105		Supervisor/Director	0	0	0	0	0		
628	105-CSH		Supervisor/Director - CSH Grant	101,878	0	101,878	(3,288)	98,590	LCBOE: Moved to LINE 636, 640, 646, & 661 for CKR & GOTR extended contracts	
629	105-FRC		Supervisor/Director - FRC Grant	25,229	0	25,229	0	25,229		
630	162		Clerical Personnel	0	0	0	0	0		
631	163-BIT		Educational Assistants - BIT Grant	0	0	0	0	0		
632	163-CAMP		Educational Assistants - CAMP	0	0	0	0	0		
633	163-LEAP		Educational Assistants - LEAPS Grant	0	63,966	63,966	0	63,966		
634	169-BIT		Part-Time Personnel - BIT Grant	0	0	0	0	0		
635	189-CSH		Other Salaries & Wages	0	0	0	2,800	2,800		
636	189-LEAP		Other Salaries & Wages	0	0	0	0	0		
637	189-ABC		Other Salaries & Wages	0	0	0	0	0		
638	201		Social Security	0	0	0	0	0		
639	201-CSH		Social Security - CSH Grant	6,316	0	6,316	174	6,490		
640	201-FRC		Social Security - FRC Grant	1,564	0	1,564	0	1,564		
641	201-BIT		Social Security - BIT Grant	0	0	0	0	0		
642	201-CAMP		Social Security - CAMP	0	0	0	0	0		
643	201-LEAP		Social Security - LEAPS Grant	0	3,966	3,966	0	3,966		
644	204		State Retirement	0	0	0	0	0		
645	204-CSH		State Retirement - CSH	9,903	0	9,903	273	10,176		
646	204-FRC		State Retirement - FRC Grant	2,452	0	2,452	0	2,452		
647	204-BIT		State Retirement - BIT Grant	0	0	0	0	0		
648	204-CAMP		State Retirement - CAMP	0	0	0	0	0		
649	204-LEAP		State Retirement - LEAPS Grant	0	5,681	5,681	0	5,681		
650	206		Life Insurance	423	0	423	0	423		
651	206-CSH		Life Insurance - CSH Grant	370	0	370	0	370		
652	206-LEAP		Life Insurance - LEAPS Grant	0	92	92	0	92		
653	207		Medical Insurance	12,181	0	12,181	0	12,181		
654	207-CSH		Medical Insurance - CSH Grant	10,000	0	10,000	0	10,000		
655	207-LEAP		Medical Insurance - LEAPS Grant	0	3,193	3,193	0	3,193		
656	208		Dental Insurance	749	0	749	0	749		
657	208-CSH		Dental Insurance - CSH Grant	380	0	380	0	380		
658	208-LEAP		Dental Insurance - LEAPS Grant	0	174	174	0	174		
659	212		Employer Medicare	0	0	0	0	0		
660	212-CSH		Employer Medicare - CSH	1,477	0	1,477	41	1,518		
661	212-FRC		Employer Medicare - FRC	366	0	366	0	366		
662	212-BIT		Employer Medicare - BIT	0	0	0	0	0		
663	212-CAMP		Employer Medicare - CAMP	0	0	0	0	0		
664	212-LEAP		Employer Medicare - LEAPS Grant	0	928	928	0	928		
665	307		Communications	0	0	0	0	0		
666	355		Travel	2,000	0	2,000	0	2,000		
667	355-CSH		Travel - CSH	3,500	0	3,500	400	4,900		
668	355-FRC		Travel - FRC	0	0	0	0	0		
669	355-LEAP		Travel - LEAPS Grant	0	571	571	0	571		
670	399		Other Contracted Services	0	3,000	3,000	0	3,000		
671	399-BIT		Other Contracted Services - BIT	0	0	0	0	0		
672	399-CAMP		Other Contracted Services - CAMP	0	0	0	0	0		

BOE Apr 11, 2013

Budget Committee Apr 15, 2013

County Commission May 6, 2013

	A	B	C	D	E	F	G	H	I	J
673	399-CSH	Other Contracted Services - CSH								
674	399-LEAP	Other Contracted Services - LEAPS Grant	0	0	0	0	0	0		
675	422	Food Supplies	0	0	0	0	0	0		
676	422 LEAP	Food Supplies - LEAPS Grant	5,000	(1,700)	3,300	0	3,300			
677	429-CSH	Instructional Supplies - CSH	0	0	0	0	0	0		
678	499	Other Supplies and Materials	0	0	0	0	0	0		
679	499-CSH	Other Supplies and Materials	4,750	0	4,750	0	4,750			
680	499-BIT	Other Supplies and Materials - BIT	22,176	0	22,176	650	22,826			
681	499-CAMP	Other Supplies & Materials - CAMP FRC	0	0	0	0	0			
682	499-CHR	Other Supplies & Materials - Christmas FRC	0	0	0	0	0			
683	499-LCAP	Other Supplies & Materials - LCA	0	1,750	1,750	0	1,750			
684	499-LEAP	Other Supplies & Materials - LEAPS Grant	0	1,000	1,000	0	1,000			
685	499-READ	Other Supplies & Materials - READ	0	1,000	1,000	0	1,000			
686	499-RTM	Other Supplies & Materials - RTM	0	200	200	0	200			
687	499-SHOE	Other Supplies & Materials - SHOE	0	0	0	0	0			
688	499-SUP	Other Supplies & Materials - SUP	0	133	133	63	196			
689	499-TOTS	Other Supplies & Materials - TOTS FRC	0	1,714	1,714	0	1,714			
690	499-WAL	Other Supplies & Materials - WAL	0	0	0	0	0			
691	524-CSH	In Service/Staff Development - CSH	0	0	0	500	500			
692	524-LEAP	In Service/Staff Development - LEAPS Grant	4,000	0	4,000	2,050	1,950			
693	790	Other Equipment	0	0	0	0	0			
694	790-LEAP	Other Equipment - LEAPS Grant	2,300	(1,300)	1,000	0	1,000			
695			0	0	0	0	0			
696		Total Community Services	217,014	84,368	301,382	563	301,945			

LCBOE:
Expenses for FRC
Shoe donation

LCBOE:
Expenses from
Walmart grant.

LCBOE:
Moved \$1400 to
CSH travel
(line#667) & \$650
to CSH supplies
(line#670)

	A	B	C	D	E	F	G	H	I	J
697										
698	73400		<u>Early Childhood Education</u>							
699		116	Teachers	340,000	139	340,139	0	340,139		
700		163	Educational Assistants	167,126	(6,873)	160,253	0	160,253		
701		195	Certified Substitute Teachers	3,000	(1,000)	2,000	0	2,000		
702		198	Non-certified substitute Teachers	7,000	0	7,000	0	7,000		
703		201	Social Security	30,000	1,644	31,644	0	31,644		
704		204	State Retirement	44,201	1,581	45,782	0	45,782		
705		206	Life Insurance	3,200	(285)	2,915	0	2,915		
706		206-RET-LIF	Life Insurance	0	0	0	0	0		
707		207	Medical Insurance	94,182	4,632	98,814	0	98,814		
708		208	Dental Insurance	4,680	161	4,841	0	4,841		
709		208-RET-DEN	Dental Insurance	0	0	0	0	0		
710		212	Employer Medicare	7,000	401	7,401	0	7,401		
711		311-HHA	Contracts with Other School Systems	88,236	0	88,236	0	88,236		
712		429	Instructional Supplies	0	0	0	0	0		
713		499	Other Supplies & Materials	4,000	0	4,000	0	4,000		
714		524	In-Service/Staff Development	1,000	(400)	600	0	600		
715		599	Other Charges	500	0	500	0	500		
716										
717			Total Early Childhood Education	794,125	0	794,125	0	794,125		
718										
719	76000		Capital Outlay							
720										
721	76100		<u>Regular Capital Outlay</u>							
722		799	Other Capital Outlay	0	0	0	0	0		
723										
724			Total Regular Capital Outlay	0	0	0	0	0		
725										
726										
727										
728										
729										
730	80000		Debt Service							
731										
732	82130		<u>Principal</u>							
733		601	Principal On Bonds	0	0	0	0	0		
734		602	Principal on Notes	0	0	0	0	0		
735										
736				0	0	0	0	0		

	A	B	C	D	E	F	G	H	I	J
737										
738										
739	82300		Other Debt Service							
740										
741	82330		Education							
742		699	Other Debt Service	0	0	0	0	0		
743										
744			Total Education Debt Service	0	0	0	0	0		
745										
746										
747	80000		Total Education Debt Service	0	0	0	0	0		
748										
749	90000		Capital Projects							
750										
751	99100									
752		590	Transfer out	0	0	0	0	0		
753										
754			Total Expenditures	35,262,873	361,472	35,624,345	38,917	35,663,262		
755										
756			Total Other Uses	0	0	0	0	0		
757										
758	Total General Purpose School			35,262,873	361,472	35,624,345	38,917	35,663,262		
759										
760										
761										
762										
763	Beginning Fund Balance (Audited)			6,013,348		6,013,348	0	6,013,348		
764										
765										
766	Total Revenue			35,002,358	354,781	35,357,139	38,917	35,396,056		
767										
768										
769	Total Available Funds			41,015,706	354,781	41,370,487	38,917	41,409,404		
770										
771										
772	Total Expenditures			35,262,873	361,472	35,624,345	38,917	35,663,262		
773										
774										
775	Estimated Ending Fund Balance			5,752,833	(6,691)	5,746,142	0	5,746,142		
776										
777										
778			* \$300,000 was transferred to sub fund 999 of fund 142 that can be pulled back for regular fund balance purposes at any time.							
779										

LCBOE:
Changed per County
Audit.

BUDGET DOCUMENT
 Loudon County
 Federal Fund 142
 Ending June 30, 2013

	A	B	C	D	E	F	G	H	I
1			Federal Fund 142						
2	Account Number		4/14/2013 16:37	2012-2013	2012-2013	Approved	Proposed	Proposed	
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
950									
951	Sub Fund		999 - RESTRICTED FOR CASH FLOW						
952									
953									
954									
955	49000		Other Revenue Sources						
956	49800		Transfers In	0.00	0.00	0.00	0.00	0.00	
957									
958			Total Other Revenue	0.00	0.00	0.00	0.00	0.00	
959									
960									
961			Total Revenue	0.00	0.00	0.00	0.00	0.00	
962									
963									
964			Total RESTRICTED FOR CASH FLOW	0.00	0.00	0.00	0.00	0.00	
965									
966									
967									
968									
969									
970									
971			Fund 142 Total Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00	
972									
973			Fund 142 Total Expenditures	2,594,390.39	342,983.15	2,937,373.54	(2,161.00)	2,935,212.54	
974									
975			Fund 142 Total Revenues	2,594,390.39	342,983.15	2,937,373.54	(2,161.00)	2,935,212.54	*
976									
977			Fund 142 Total Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	
978									
979			* \$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.						
980									
981									

Loudon County
Federal Fund 142
Ending June 30, 2013

	A	B	C	D	E	F	G	H	I
1			Federal Fund 142						
2			4/14/2013 16:37	2012-2013	2012-2013	Approved	Proposed	Proposed	
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
324	Sub Fund		209 - Title IIA Teacher Quality						
325									
326	70000		Education						
327									
328	72000		Support Services						
329									
330	72130		ESEA Title II A						
331	322		Evaluation and Testing	0.00	0.00	0.00	0.00	0.00	
332				0.00	0.00	0.00	0.00	0.00	
333									
334	72210		ESEA Title II A						
335	189		Other Salaries & Wages	94,510.00	6,200.00	100,710.00	0.00	100,710.00	
336	195		Certified Subs	0.00	0.00	0.00	0.00	0.00	
337	198		Non-Cert Subs	0.00	0.00	0.00	0.00	0.00	
338	201		Social Security	5,860.00	384.02	6,244.02	0.00	6,244.02	
339	204		State Retirement	8,392.00	551.00	8,943.00	0.00	8,943.00	
340	206		Life Insurance	183.00	0.00	183.00	0.00	183.00	
341	207		Medical Insurance	10,000.00	0.00	10,000.00	0.00	10,000.00	
342	208		Dental Insurance	348.00	0.00	348.00	0.00	348.00	
343	212		Employer Medicare	1,370.00	90.30	1,460.30	0.00	1,460.30	
344	355		Travel	40,327.00	0.00	40,327.00	0.00	40,327.00	
345	399		Contracted Services	10,000.00	0.00	10,000.00	0.00	10,000.00	
346	499		Other Supplies and Materials	15,000.00	0.00	15,000.00	0.00	15,000.00	
347	524		In-Service/Staff Development	24,000.00	0.00	24,000.00	(2,161.00)	21,839.00	
348				209,990.00	7,225.32	217,215.32	(2,161.00)	215,054.32	
349									
350	99100		Transfers Out & Indirect Cost						
351	504		Indirect Cost	0.00	0.00	0.00	0.00	0.00	
352	590		Cumulative Transfers (including Consolidated Admin)	6,500.00	5,157.00	11,657.00	0.00	11,657.00	
353				6,500.00	5,157.00	11,657.00	0.00	11,657.00	
354									
355									
356			Total Expenditures II	261,703.00	12,382.32	274,085.32	(2,161.00)	271,924.32	
357									
358			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00	
359									
360			Revenues	261,703.00	12,382.32	274,085.32	(2,161.00)	271,924.32	
361									
362			Expenditures	261,703.00	12,382.32	274,085.32	(2,161.00)	271,924.32	
363									
364			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	

BUDGET DOCUMENT
Loudon County
Federal Fund 142
Ending June 30, 2013

1	A	B	C	D	E	F	G	H	I
2	Account Number		Federal Fund 142	2012-2013	2012-2013	Approved	Proposed	Proposed	
3			4/14/2013 16:37	Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
279									
280									
281									
282									
283	Sub Fund		209 - Title IIA - Teacher Quality Revenue						
284									
285	47000		Federal Government						
286									
287	47100		<i>Federal Through State</i>						
288	47189		Eisenhower Prof Development State Grants	167,703.00	4,783.00	172,486.00	0.00	172,486.00	LCBOE: Final - Revised budget
289									
290	47189-CAR12		Eisenhower Prof Development State Grants	94,000.00	7,599.32	101,599.32	(2,161.00)	99,438.32	
291									
292			Total Federal Through State	261,703.00	12,382.32	274,085.32	(2,161.00)	271,924.32	
293									
294			Total Federal Government	261,703.00	12,382.32	274,085.32	(2,161.00)	271,924.32	
295									
296			Total Revenue	261,703.00	12,382.32	274,085.32	(2,161.00)	271,924.32	
297									
298			Total Other Sources	0.00	0.00	0.00	0.00	0.00	
299									
300			Total Title IIA - Teacher Quality Revenue	261,703.00	12,382.32	274,085.32	(2,161.00)	271,924.32	
301									
302									
303	Sub Fund		209 - Title IIA Teacher Quality Expenses						
304									
305	70000		Education						
306									
307	71000		Instruction						
308									
309	71100		<i>Regular Instruction Program</i>						
310	116		Teachers	0.00	0.00	0.00	0.00	0.00	
311	189		Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00	
312	195		Certified Subs	8,000.00	0.00	8,000.00	0.00	8,000.00	
313	198		Non-Cert Subs	34,000.00	0.00	34,000.00	0.00	34,000.00	
314	201		Social Security	2,604.00	0.00	2,604.00	0.00	2,604.00	
315	204		State Retirement	0.00	0.00	0.00	0.00	0.00	
316	212		Employer Medicare	609.00	0.00	609.00	0.00	609.00	
317	429		Supplies/Materials	0.00	0.00	0.00	0.00	0.00	
318	499		Other Supplies/Materials	0.00	0.00	0.00	0.00	0.00	
319									
320			Total Regular Instruction Program	45,213.00	0.00	45,213.00	0.00	45,213.00	
321									
322									
323									

BUDGET DOCUMENT
Loudon County
Federal Fund 142
Ending June 30, 2013

	A	B	C	D	E	F	G	H	I
1			Federal Fund 142						
2			4/14/2013 16:37	2012-2013	2012-2013	Approved	Proposed	Proposed	
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
102	Sub Fund		109 - Title I						
103									
104	70000		Education						
105									
106	72000		Instruction						
107									
108	72210		ESEA Title I						
109	105		Supervisor/Director	54,906.50	(54,906.50)	0.00	0.00	0.00	
110	161		Secretary(s)	0.00	0.00	0.00	0.00	0.00	
111	189		Other Salaries and Wages	0.00	54,906.50	54,906.50	0.00	54,906.50	
112	201		Social Security	3,404.20	0.00	3,404.20	0.00	3,404.20	
113	204		State Retirement	4,875.70	0.00	4,875.70	0.00	4,875.70	
114	206		Life Insurance	250.00	0.00	250.00	0.00	250.00	
115	207		Medical Insurance	6,400.00	0.00	6,400.00	0.00	6,400.00	
116	208		Dental Insurance	350.00	0.00	350.00	0.00	350.00	
117	212		Employer Medicare	796.14	0.00	796.14	0.00	796.14	
118	348		Postal Charges	0.00	0.00	0.00	0.00	0.00	
119	355		Travel	3,029.67	14,009.87	17,039.54	0.00	17,039.54	
120	399		Other Contracted Services	0.00	0.00	0.00	2,000.00	2,000.00	
121	499		Other Supplies and Materials	1,000.00	750.00	1,750.00	0.00	1,750.00	
122	524		In-Service/Staff Development	5,130.00	14,000.00	19,130.00	0.00	19,130.00	
123	599		Other Charges	7,748.00	1,266.67	9,014.67	0.00	9,014.67	
124	790		Other Equipment	0.00	0.00	0.00	0.00	0.00	
125									
126			Total ESEA Title I	87,890.21	30,026.54	117,916.75	2,000.00	119,916.75	
127									
128									
129	99100		Transfers Out & Indirect Cost						
130	504		Indirect Cost	0.00	0.00	0.00	0.00	0.00	
131	590		Cumulative Transfers (including Consolidated Admin)	102,390.96	0.00	102,390.96	0.00	102,390.96	
132				102,390.96	0.00	102,390.96	0.00	102,390.96	
133									
134									
135			Total Expenditures Title I	853,258.00	162,543.26	1,015,801.26	0.00	1,015,801.26	
136									
137			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00	
138									
139			Revenues	853,258.00	162,543.26	1,015,801.26	0.00	1,015,801.26	
140									
141			Expenditures	853,258.00	162,543.26	1,015,801.26	0.00	1,015,801.26	
142									
143			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	

BUDGET DOCUMENT
Loudon County
Federal Fund 142
Ending June 30, 2013

	A	B	C	D	E	F	G	H	I
1			Federal Fund 142						
2	Account Number		4/14/2013 16:37	2012-2013	2012-2013	Approved	Proposed	Proposed	
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
85	Sub Fund		109 - Title I						
86									
87	70000		Education						
88									
89	72000		Support Services						
90									
91	72130		<u>Other Student Support</u>						
92	189		Other Salaries & Wages	17,084.00	0.00	17,084.00	0.00	17,084.00	
93	201		Social Security	1,059.21	0.00	1,059.21	0.00	1,059.21	
94	204		State Retirement	1,660.56	0.00	1,660.56	0.00	1,660.56	
95	212		Employer Medicare	247.72	0.00	247.72	0.00	247.72	
96	348		Postal Charges	0.00	0.00	0.00	0.00	0.00	
97	355		Travel	1,000.00	0.00	1,000.00	0.00	1,000.00	
98	599		Other Charges	7,748.00	68,551.65	76,299.65	0.00	76,299.65	
99									
100			Total Support Services	28,799.49	68,551.65	97,351.14	0.00	97,351.14	
101									

Loudon County
Federal Fund 142
Ending June 30, 2013

1.	A	C	D	E	F	G	H	I
2	Account Number	Federal Fund 142 4/14/2013 16:37	2012-2013	2012-2013	Approved	Proposed	Proposed	
3			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
40	Sub Fund	109 - Title I Revenue						
41								
42	47000	Federal Government						
43								
44	47100	Federal Through State						
45	47141	Title I Grants to Local Educ Agencies	774,819.00	126,648.00	901,467.00	0.00	901,467.00	
46								
47	47141-CAR12	Title I Grants to Local Educ Agencies	78,439.00	35,895.26	114,334.26	0.00	114,334.26	
48								
49		Total Federal Through State	853,258.00	162,543.26	1,015,801.26	0.00	1,015,801.26	
50								
51		Total Federal Government	853,258.00	162,543.26	1,015,801.26	0.00	1,015,801.26	
52								
53		Total Revenue	853,258.00	162,543.26	1,015,801.26	0.00	1,015,801.26	
54								
55		Total Other Sources	0.00	0.00	0.00	0.00	0.00	
56								
57		Total Title I Revenue	853,258.00	162,543.26	1,015,801.26	0.00	1,015,801.26	
58								
59								
60	Sub Fund	109 - Title I Expenses						
61								
62	70000	Education						
63								
64	71000	Instruction						
65								
66	71100	Regular Instruction Program						
67	116	Teachers	361,230.00	0.00	361,230.00	0.00	361,230.00	
68	163	Educational Assistants	62,169.00	0.00	62,169.00	0.00	62,169.00	
69	189	Other Salaries & Wages	14,000.00	0.00	14,000.00	0.00	14,000.00	
70	195	Certified Substitute Teachers	4,000.00	2,000.00	6,000.00	0.00	6,000.00	
71	198	Non-certified Substitute Teachers	6,000.00	0.00	6,000.00	0.00	6,000.00	
72	201	Social Security	27,738.75	124.00	27,862.75	0.00	27,862.75	
73	204	State Retirement	39,364.37	0.00	39,364.37	0.00	39,364.37	
74	206	Life Insurance	3,250.00	0.00	3,250.00	0.00	3,250.00	
75	207	Medical Insurance	83,200.00	0.00	83,200.00	0.00	83,200.00	
76	208	Dental Insurance	4,550.00	0.00	4,550.00	0.00	4,550.00	
77	212	Employer Medicare	6,487.29	29.00	6,516.29	0.00	6,516.29	
78	429	Instructional Supplies	6,187.93	17,812.07	24,000.00	(2,000.00)	22,000.00	
79	722	Regular Instruction Equipment	16,000.00	44,000.00	60,000.00	0.00	60,000.00	
80								
81		Total Regular Instruction Program	634,177.34	63,965.07	698,142.41	(2,000.00)	696,142.41	
82								
83								
84								

LCBOE:
Moved to LINE 120

Loudon County
General Debt Service Fund 151
Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H	I	J	K
1											
2					04/14/13	2012-2013	Approved	2012-2013	Proposed	Proposed	
3					4/14/13 4:03 PM	Budget	Amds	Amd	Amds	Amded	
4					Fund 151 General Debt Service			Budget		Budget	
5		REVENUE									
6		40000	Local Taxes								
7			40110		Current Property Taxes	1,087,802		1,087,802		1,087,802	
8			40120		Trustee's Pr Yr	30,000		30,000		30,000	
9			40125		Banruptcy			0	1,160	1,160	
10			40130		Clerk and Master's Pr Yr	20,500		20,500	39,500	60,000	
11			40140		Interest and Penalty	6,000		6,000		6,000	
12			40150		Pickup Taxes			0		0	
13			40163		Payments in Lieu of Taxes	13,000		13,000		13,000	
14			40320		Bank Excise Tax	400		400		400	
15											
16					Total Local Revenue	1,157,702	0	1,157,702	40,660	1,198,362	+\$39,500 Y-T-D receipts = \$51,500 [15Apr 06May2013
17											
18		44000	Other Local Revenue								
19			44110		Interest Earned	7,000		7,000	(4,000)	3,000	
20			44170		Miscellaneous			0		0	
21			44514		Revenue from Joint Ventures	27,000		27,000		27,000	
22			44540		Sale of Property	0		0	0	0	
23			44990		Other Local Revenue	0		0		0	
24											
25					Total Other Local Revenue	34,000	0	34,000	(4,000)	30,000	
26											
27		48000	Other Government and Citizens Groups		TASS						
28			48130		Contributions	266,150		266,150	316,850	583,000	
29			48140		Contracted Services			0		0	
30											
31					Total Other General Government	266,150	0	266,150	316,850	583,000	
32											
33											
34			TOTAL REVENUE		Hwy Dept reimb on \$1M & \$330K Cap Outlay Note	1,457,852	0	1,457,852	353,510	1,811,362	
35											
36		49000	Other Sources								
37			49800		Transfers In	93,275	0	93,275		93,275	
38											
39			TOTAL TRANSFERS			93,275	0	93,275	0	93,275	
40											
41			TOTAL REVENUE AND TRANSFERS IN			1,551,127	0	1,551,127	353,510	1,904,637	
42											

**Loudon County
General Debt Service Fund 151
Fiscal Year Ending June 30, 2013**

	A	B	C	D	E	F	G	H	I	J	K
1											
2					04/14/13	2012-2013	Approved	2012-2013	Proposed	Proposed	
3					4/14/13 4:03 PM	Budget	Amds	Amd	Amds	Amded	
4					Fund 151 General Debt Service			Budget		Budget	
43											
44											
45											
46											
47		EXPENDITURES									
48											
49		82110	Principal - General Government								
50			601-300K		Principal on Bonds (FHA Ind Park 97-03	0		0		0	
51			601-5.36M		Principal on Bonds (Pub Imp 12-1-99)			0		0	
52			601-2.015M		Principal on Bonds (Gen Obl 2002)			0		0	
53			601-5.225M		Principal on Bonds (Gen Obl 2004)	395,000		395,000		395,000	
54											
55					Total Principal on Bonds	395,000	0	395,000	0	395,000	
56											
57			612-5M		Principal on Loans (TCSA 2002)	353,000		353,000		353,000	
58			612-1M		Principal on Loans (II F4)		0	0		0	
59			612-2.7M		Principal on Loans (II E3)		0	0		0	
60			612-3M		Principal on Loans (VI-C-4)	200,000		200,000		200,000	
61											
62					Total Principal on Loans	553,000	0	553,000	0	553,000	
63											
64					Total General Gov't Principal	948,000	0	948,000	0	948,000	
65											
66											
67		82120	Principal - Highways and Streets								
68			602-330K		Principal on Notes (330K Cap Outlay)			0		0	
69											
70					Total Highway Principal	0	0	0	0	0	
71											

Loudon County
General Debt Service Fund 151
Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H	I	J	K
1											
2					04/14/13	2012-2013	Approved	2012-2013	Proposed	Proposed	
3					4/14/13 4:03 PM	Budget	Amds	Amd	Amds	Amded	
4					Fund 151 General Debt Service			Budget		Budget	
72											
73		82210	Interest - General Government								
74			603-300K		Interest on Bonds (Ind Park 97-03)	0		0		0	
75			603-5.36M		Interest on Bonds (Pub Imp 12-1-99)			0		0	
76			603-2.015M		Interest on Bonds (Gen Obl 2002)			0		0	
77			603-5.225M		Interest on Bonds (Gen Obl 2004)	148,650		148,650		148,650	
78											
79					Total Interest on Bonds	148,650	0	148,650	0	148,650	
80											
81			613-5M		Interest on Loans (TCSA 2002)	113,380		113,380		113,380	
82			613-1M		Interest on Loans (II F4)			0		0	
83			613-2.7M		Interest on Loans (Series II E-3)			0		0	
84			613-3M		Interest on Loans (VI-C-4)	93,750		93,750		93,750	
85											
86					Total Interest on Loans	207,130	0	207,130	0	207,130	
87											
88					Total General Gov't Interest	355,780	0	355,780	0	355,780	
89											
90											
91		82220	Interest - Highways and Streets								
92			604-330K		Interest on Notes (\$330K Cap Outlay)			0		0	
93											
94					Total Highway Interest	0	0	0	0	0	
95											
96		82310	Other - General Government								
97			510		Trustee's Commission	30,000		30,000		30,000	
98			699		Other Debt Service (Fees)	7,500		7,500		7,500	
99			699-TASS		Other Debt Service	266,150		266,150	316,850	583,000	
100			699-TASS		Other Debt Service (370,000 Series 2005; 91-07)			0		0	
101			699-TASS		Other Debt Service (91-04 TASS)			0		0	
102			699-TASS		Other Debt Service (\$4M SRF-07198)			0		0	
103								0		0	
104								0		0	
105					Total Other General Government	303,650	0	303,650	316,850	620,500	
106											
107											
108			TOTAL EXPENDITURES			1,607,430	0	1,607,430	316,850	1,924,280	
109											

Loudon County
General Debt Service Fund 151
Fiscal Year Ending June 30, 2013

	A	B	C	D	E	F	G	H	I	J	K
1											
2					04/14/13	2012-2013	Approved	2012-2013	Proposed	Proposed	
3					4/14/13 4:03 PM	Budget	Amds	Amd	Amds	Amded	
4					Fund 151 General Debt Service			Budget		Budget	
110											
111											
112					TOTAL REVENUE and TRFS IN	1,551,127	0	1,551,127	353,510	1,904,637	
113					TOTAL EXPENDITURES/TRFS OUT	1,607,430	0	1,607,430	316,850	1,924,280	
114					EFFECT ON FUND BALANCE	(56,303)	0	(56,303)	36,660	(19,643)	
115											
116					BEGINNING FUND BALANCE	2,714,127	0	2,714,127	0	2,714,127	
117											
118					ENDING FUND BALANCE	2,657,824	0	2,657,824	36,660	2,694,484	
119											
120											
121											
122											
123											
124											
125											

Audited June 30,
2012

LOUDON COUNTY CLERK
DARLENE M. RUSSELL COUNTY CLERK
101 MULBERRY ST STE 200
LOUDON TN 37774
Telephone 865-458-3314
Fax 865-458-9891

Notaries to be elected May 06, 2013

BONNIE L BIVENS
CRIS M CARTER
CINDY CORNELIUS
JOYCE A HARPER
JAMIE HAUN
JANET R JONES

LIBBY ANN KENT
MARGARET L LAURENCE
KALA G MALONE
TRAVIS L MARTIN
PATRICIA A OUDERKIRK
G PAIGE TRAMELL