

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

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LOUDON COUNTY COMMISSOIN
LOUDON COUNTY, TENNESSEE
Monday, January 4, 2021
Courthouse Annex Building
6:00 P.M.

REGULAR COMMISSION 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 4th day of January 2021.
- Commission Chairman, Henry Cullen** called the meeting to order at 6:01 pm.
- Commissioner Meers** requested a moment of silence for former **County Commissioner Roy Bledsoe** who passed this week.
- Commissioner David Meers** opened the County Commission Meeting by leading the Pledge of Allegiance to the Flag of the United States of America, and then gave the invocation.
- (2) Roll Call Upon Roll Call, the following commissioners were present: **Kelly Brewster, David Meers, Julia Hurley, Matthew Tinker, Bill Satterfield, Gary Whitfield, Henry Cullen, Harold Duff, Van Shaver, Adam Waller** (10)
- Also present was the **Honorable Mayor, Buddy Bradshaw**, and **Chief Deputy Clerk, Tammie Wampler**.
- Director of Accounts and Budgets, Tracy Blair** was absent.
- (3) Agenda Adoption **Chairman Cullen** requested that the January 4, 2021 Agenda be adopted. **Mayor Bradshaw** asked to add to the agenda the formation of the Census Committee.
- Commissioner Meers** expressed his thanks to the Loudon County Health Department and asked for a discussion to be added to the agenda to get some extra help for the health department. **Commissioner Shaver** made a motion to adopt the agenda with the changes and **Commissioner Brewster** seconded the motion.
- Upon Voice Vote, the motion PASSED unanimously.
- (4) Minutes Approved **Chairman Cullen** requested that the December 7, 2020 minutes be accepted.
- Commissioner Shaver** made a motion to accept the minutes as written.
- Commissioner Meers** seconded the motion.
- Upon Voice Vote, the motion PASSED unanimously.
- (5) General Public Comments **Chairman Cullen** opened the floor for the General Public Comments. No one signed up to speak at tonight's meeting.
- (6) COVID-19 Policy Change **Mayor Bradshaw** presented to commission the potential policy change regarding COVID-19. This is due to the fact that the Families First Cares Act ended as of January 1, 2021. **Mayor Bradshaw** said he would like to see the county adopt a policy similar to this act so that if an employee test positive for Covid-19 they would be paid for 10 days of leave. **Commissioner Shaver** asked that more details be brought to the commission workshop on Tuesday, January 19th for further discussion.
- (7) Boards & Committees – Census Committee **Mayor Bradshaw** presented to commission the formation of the Census Committee. This committee will consist of the ten County Commissioners (**Brewster, Meers, Hurley, Tinker, Satterfield, Whitfield, Cullen, Duff, Shaver and Waller**), **Mayor Buddy Bradshaw, Susan Huskey, Mike Campbell, Ryan Janikula, Jim Jenkins, Greg Montooth**. **Commissioner Shaver** approved the recommendation for the committee. **Commissioner Waller** seconded the motion.
- Upon Voice Vote, the motion PASSED unanimously. **RESOLUTION 010421-A**

(8) Health
Department

Mayor Bradshaw discussed **Mayor Bradshaw** discussed the Health Department. He addressed the issue of getting a plan put together for our educators to be vaccinated. It was mentioned that the possibility of a remote site at the Loudon Municipal Park was being looked at. This would take approval of the Health Department and the logistics are still being reviewed. They are trying to find a system for making appointments to get vaccines scheduled.

(9) Codes Year
End Report 2020

Mayor Bradshaw reported to commission the following information from the **Loudon County Planning & Codes Director - Jim Jenkins**.

647 permits, 346 site built single family dwellings (does not include mobile homes or duplexes). \$ 430,831 in permit fees and 4,279 inspections (January 2020- December 2020)

(10) Courthouse
Renovations

Commissioner Shaver brought up the discussion of the courthouse renovations and having a meeting with the insurance company to see if changes can be made to the inside. It was decided by commissioners to send the questions they had for the insurance company to **Mayor Bradshaw** in hopes of getting a response.

(11) Knox County
Board of Health
Resolution

Commissioner Shaver brought up for discussion the Resolution regarding the Knox County Board of Health and the Governor, pertaining to the Knox County Board of Healths move to regulate within Loudon County. Commissioners have reviewed the resolution draft. **Commissioner Shaver** suggested that it be revised / reviewed by **County Attorney – Bob Bowman**. The resolution will be ready to be signed at the next County Commission Meeting on February 1, 2021. This will then be mailed out to the Governor, Knox County Board of Health, Representatives and Senators as well.

(12) Monthly
Reports

Director of Accounts and Budgets – Tracy Blair sent the monthly reports with **Mayor Bradshaw** for distribution. These reports were as follows:

Summary Financial Report **EXHIBIT 010421-B**

October 19, 2020 Loudon County Budget Committee meeting minutes

EXHIBIT 010421-C

(13) Bonds &
Notaries

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

Tammy M. Cramer, Michelle Brooke Holmes, Sheila W. Janssen, Maria Lambert, Monica Lester, Richard S. Lynn, Margaret Jeanette Minx, Martha Westberry **EXHIBIT 010421-D**

Upon Voice Vote, the motion PASSED unanimously.

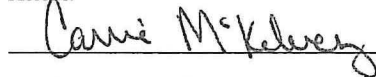
(14)
Adjournment

There being no further business, a motion being duly made by **Commissioner Shaver** and seconded by **Commissioner Brewster** the January 4, 2021 County Commission Meeting was adjourned at 7:00 pm.



Loudon County Commission Chairman

Attest:



Loudon County Clerk



Loudon County Mayor

Loudon County Commission

RESOLUTION # 010421-A

Boards & Committees

Census Committee

LOUDON COUNTY COMMISSION
RESOLUTION 010421-A

RESOLUTION APPROVING OR ACKNOWLEDGING BOARD OR
COMMITTEE APPOINTMENT BY COUNTY MAYOR

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

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

WHEREAS, the County Mayor appoints the following members of the

Census Committee

<u>Appointee</u>		<u>Term Expiration</u>
Kelly Brewster	Commissioner	January 2023
David Meers	Commissioner	January 2023
Julia Hurley	Commissioner	January 2023
Matthew Tinker	Commissioner	January 2023
Bill Satterfield	Commissioner	January 2023
Gary Whitfield	Commissioner	January 2023
Henry Cullen	Commissioner	January 2023
Harold Duff	Commissioner	January 2023
Van Shaver	Commissioner	January 2023
Adam Waller	Commissioner	January 2023
Buddy Bradshaw	Mayor	January 2023
Susan Huskey	Purchasing Director	January 2023
Mike Campbell	Property Assessor	January 2023
Ryan Janikula	Mapping / GIS Officer	January 2023
Jim Jenkins	Codes Enforcement	January 2023
Greg Montooth	Planning Director	January 2023

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

Loudon County Commission Chairman

ATTEST:

Loudon County Clerk

Loudon County Mayor

Loudon County Commission

Exhibit # 010421-B

Monthly Reports- Summary Financial Statement

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Loudon County Finance
Summary Financial Statement
December 2020

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101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	11,756,269.00	(2,615,957.08)	22.25 %	979,689.08	0.00	0.00 %
40120	Trustee's Collections - Prior Year	75,000.00	(63,509.78)	84.68 %	6,250.00	0.00	0.00 %
40125	Trustee Collection-Bankruptcy	8,668.00	(558.74)	6.45 %	722.33	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	125,000.00	(51,441.85)	41.15 %	10,416.67	(9,258.97)	88.89 %
40140	Interest And Penalty	25,000.00	(7,938.58)	31.75 %	2,083.33	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	490,395.00	(2,602.00)	0.53 %	40,866.25	0.00	0.00 %
40210	Local Option Sales Tax	265,100.00	(188,101.51)	70.95 %	22,091.67	(41,429.19)	187.53 %
40220	Hotel/Motel Tax	440,000.00	(193,276.44)	43.93 %	36,666.67	(33,094.91)	90.26 %
40250	Litigation Tax - General	100,000.00	(41,728.77)	41.73 %	8,333.33	(7,751.51)	93.02 %
40260	Litigation Tax - Special Purpose	290,000.00	(106,804.82)	36.83 %	24,166.67	(19,199.24)	79.45 %
40270	Business Tax	536,400.00	(115,239.59)	21.48 %	44,700.00	(33,755.86)	75.52 %
40275	Mixed Drink Tax	29,000.00	(13,463.74)	46.43 %	2,416.67	(3,031.22)	125.43 %
40320	Bank Excise Tax	81,922.00	0.00	0.00 %	6,826.83	0.00	0.00 %
40330	Wholesale Beer Tax	95,000.00	(57,562.61)	60.59 %	7,916.67	(9,812.59)	123.95 %
41120	Animal Registration	63,500.00	(29,880.00)	47.06 %	5,291.67	(6,516.00)	123.14 %
41140	Cable TV Franchise	332,000.00	(92,407.02)	27.83 %	27,666.67	0.00	0.00 %
41510	Beer Permits	3,500.00	0.00	0.00 %	291.67	0.00	0.00 %
41520	Building Permits	380,000.00	(249,124.00)	65.56 %	31,666.67	(46,204.00)	145.91 %
41590	Other Permits	30,000.00	(14,492.50)	48.31 %	2,500.00	(3,530.00)	141.20 %
42151	Interpreter Fee	250.00	0.00	0.00 %	20.83	0.00	0.00 %
42180	DUI Treatment Fines	2,600.00	(427.50)	16.44 %	216.67	(190.00)	87.69 %
42190	Data Entry Fee - Circuit Court	1,200.00	(264.00)	22.00 %	100.00	(60.00)	60.00 %
42191	Courtroom Security Fee	5,000.00	(1,899.15)	37.98 %	416.67	(496.56)	119.17 %
42210	Fines	10,000.00	(5,183.14)	51.83 %	833.33	(665.00)	79.80 %
42220	Officers Costs	20,000.00	(4,306.81)	21.53 %	1,666.67	(1,618.80)	97.13 %
42240	Drug Control Fines	2,200.00	(1,564.65)	71.12 %	183.33	(61.75)	33.68 %
42250	Jail Fees	1,560.00	(297.82)	19.09 %	130.00	(68.40)	52.62 %
42290	Data Entry Fee - Criminal Court	1,000.00	(676.50)	67.65 %	83.33	(318.00)	381.60 %
42292	Victims Assistance Assessments	3,450.00	(907.00)	26.29 %	287.50	(334.00)	116.17 %
42310	Fines	45,000.00	(11,515.84)	25.59 %	3,750.00	(2,818.89)	75.17 %
42320	Officers Costs	113,000.00	(26,146.37)	23.14 %	9,416.67	(4,589.45)	48.74 %
42330	Games And Fish Fines	500.00	(69.30)	13.86 %	41.67	0.00	0.00 %
42340	Drug Control Fines	7,500.00	(1,025.99)	13.68 %	625.00	(117.56)	18.81 %
42350	Jail Fees	5,200.00	(1,648.24)	31.70 %	433.33	(319.67)	73.77 %
42380	DUI Treatment Fines	15,000.00	(6,123.22)	40.82 %	1,250.00	(1,706.67)	136.53 %
42390	Data Entry Fee - General Sessions	18,000.00	(7,695.00)	42.75 %	1,500.00	(1,359.00)	90.60 %
42391	Courtroom Security Fee	100,000.00	(39,934.81)	39.93 %	8,333.33	(7,292.16)	87.51 %
42392	Victims Assistance Assessments	18,000.00	(5,871.02)	32.62 %	1,500.00	(940.00)	62.67 %

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Loudon County Finance
Summary Financial Statement
December 2020

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101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
42410	Fines	1,700.00	0.00	0.00 %	141.67	0.00	0.00 %
42490	Data Entry Fee - Juvenile Court	673.00	(284.00)	42.20 %	56.08	(22.00)	39.23 %
42520	Officers Costs	33,000.00	(2,912.21)	8.82 %	2,750.00	(418.95)	15.23 %
42530	Data Entry Fee - Chancery Court	13,900.00	(1,408.00)	10.13 %	1,158.33	(204.00)	17.61 %
42591	Courtroom Security Fee	2,580.00	(631.25)	24.47 %	215.00	(164.25)	76.40 %
42610	Fines	5,000.00	(3,871.00)	77.42 %	416.67	(525.00)	126.00 %
42990	Other Fines, Forfeitures, And Penalties	0.00	0.00	0.00 %	0.00	0.00	0.00 %
43190	Other General Service Charges	35,000.00	(10,848.76)	31.00 %	2,916.67	0.00	0.00 %
43370	Telephone Commissions	50,000.00	(22,277.20)	44.55 %	4,166.67	(6,777.85)	162.67 %
43392	Data Processing Fee -Register	21,000.00	(13,218.00)	62.94 %	1,750.00	(2,604.00)	148.80 %
43394	Data Processing Fee - Sheriff	6,000.00	(1,643.01)	27.38 %	500.00	(341.05)	68.21 %
43395	Sex Offender Registraion Fee	3,000.00	0.00	0.00 %	250.00	0.00	0.00 %
43396	Data Processing Fee - County Clerk	1,000.00	(453.00)	45.30 %	83.33	(78.00)	93.60 %
43399	Vehicle Insurance Coverage and	1,600.00	(1,085.00)	67.81 %	133.33	(130.00)	97.50 %
44110	Investment Income	100,000.00	(64,648.70)	64.65 %	8,333.33	(68,410.85)	820.93 %
44120	Lease/Rentals	2,600.00	(100.00)	3.85 %	216.67	0.00	0.00 %
44130	Sale Of Materials And Supplies	2,200.00	(1,800.00)	81.82 %	183.33	(300.00)	163.64 %
44131	Commissary Sales	23,000.00	(9,094.39)	39.54 %	1,916.67	(2,445.39)	127.59 %
44140	Sale Of Maps	500.00	0.00	0.00 %	41.67	0.00	0.00 %
44160	Retirees' Insurance Payments	63,258.00	(34,907.16)	55.18 %	5,271.50	(6,428.43)	121.95 %
44161	Cobra Insurance Payments	2,873.00	(1,680.81)	58.50 %	239.42	0.00	0.00 %
44170	Miscellaneous Refunds	10,588.00	(5,392.21)	50.93 %	882.33	(52.40)	5.94 %
44180	Expenditure Credits	3,642.00	(1,023.83)	28.11 %	303.50	0.00	0.00 %
44530	Sale Of Equipment	4,505.00	(2,085.00)	46.28 %	375.42	0.00	0.00 %
44540	Sale Of Property	0.00	(25,000.00)	0.00 %	0.00	0.00	0.00 %
44560	Damages Recovered From Individuals	1,635.00	(120.00)	7.34 %	136.25	0.00	0.00 %
44570	Contributions & Gifts	35,148.00	(20,724.00)	58.96 %	2,929.00	(4,601.00)	157.08 %
45510	County Clerk	483,000.00	(240,120.56)	49.71 %	40,250.00	(37,313.88)	92.71 %
45520	Circuit Court Clerk	95,000.00	(51,402.35)	54.11 %	7,916.67	(19,525.22)	246.63 %
45540	General Sessions Court Clerk	428,250.00	(149,917.41)	35.01 %	35,687.50	(25,751.88)	72.16 %
45550	Clerk And Master	80,000.00	(35,284.71)	44.11 %	6,666.67	(6,009.96)	90.15 %
45580	Register	328,000.00	(232,699.81)	70.95 %	27,333.33	(48,079.12)	175.90 %
45590	Sheriff	25,000.00	(8,040.00)	32.16 %	2,083.33	(1,084.00)	52.03 %
45610	Trustee	858,000.00	(267,699.21)	31.20 %	71,500.00	0.00	0.00 %
46110	Juvenile Services Program	10,000.00	0.00	0.00 %	833.33	0.00	0.00 %
46140	Aging Programs	13,528.00	(3,382.00)	25.00 %	1,127.33	0.00	0.00 %
46210	Law Enforcement Training Programs	39,200.00	0.00	0.00 %	3,266.67	0.00	0.00 %
46290	Other Public Safety Grants	5,000.00	(3,723.42)	74.47 %	416.67	(3,723.42)	893.62 %
46310	Health Department Programs	444,200.00	(132,437.50)	29.81 %	37,016.67	0.00	0.00 %

Loudon County Finance
Summary Financial Statement
December 2020

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
46820	Income Tax	400,000.00	0.00	0.00 %	33,333.33	0.00	0.00 %
46830	Beer Tax	20,000.00	(9,568.81)	47.84 %	1,666.67	0.00	0.00 %
46835	Vehicle Certificate Of Title Fees	9,000.00	(3,494.90)	38.83 %	750.00	(905.40)	120.72 %
46840	Alcoholic Beverage Tax	64,975.00	(49,128.28)	75.61 %	5,414.58	0.00	0.00 %
46852	State Revenue Sharing -	40,000.00	(29,689.75)	74.22 %	3,333.33	(5,079.98)	152.40 %
46915	Contracted Prisoner Board	203,000.00	(88,491.00)	43.59 %	16,916.67	(18,447.00)	109.05 %
46960	Registrar's Salary Supplement	15,000.00	(3,791.00)	25.27 %	1,250.00	0.00	0.00 %
46970	State Shared Sales Tax - Cities	6,000.00	(3,188.05)	53.13 %	500.00	(637.61)	127.52 %
46990	Other State Revenues	6,296.00	(654.59)	10.40 %	524.67	(60.00)	11.44 %
47220	Civil Defense Reimbursement	55,500.00	0.00	0.00 %	4,625.00	0.00	0.00 %
47235	Homeland Security Grants	17,000.00	(13,674.28)	80.44 %	1,416.67	0.00	0.00 %
47301	COVID-19 Grant #1	14,410.00	(795,809.99)	5,522.62 %	1,200.83	0.00	0.00 %
47306	COVID-19 Grant A	0.00	(1,464.37)	0.00 %	0.00	0.00	0.00 %
47590	Other Federal Through State	43,243.00	(10,809.00)	25.00 %	3,603.58	0.00	0.00 %
48130	Contributions	7,500.00	0.00	0.00 %	625.00	0.00	0.00 %
48140	Contracted Services	0.00	0.00	0.00 %	0.00	0.00	0.00 %
48610	Donations	16,000.00	(1,627.04)	10.17 %	1,333.33	0.00	0.00 %
48990	Other	0.00	(1,047.37)	0.00 %	0.00	(298.20)	0.00 %
49700	Insurance Recovery	0.00	(4,940.40)	0.00 %	0.00	(1,000.00)	0.00 %
Total Revenues		19,647,718.00	(6,326,938.72)	32.20 %	1,637,309.83	(497,958.24)	30.41 %
Expenditures							
51100	County Commission	(213,257.00)	86,560.87	40.59 %	(17,771.42)	12,292.63	69.17 %
51210	Board Of Equalization	(2,600.00)	0.00	0.00 %	(216.67)	0.00	0.00 %
51220	Beer Board	(5,000.00)	0.00	0.00 %	(416.67)	0.00	0.00 %
51240	Other Boards And Committees	(7,150.00)	0.00	0.00 %	(595.83)	0.00	0.00 %
51300	County Mayor/Executive	(243,657.00)	117,204.13	48.10 %	(20,304.75)	19,302.47	95.06 %
51310	Personnel Office	(46,624.00)	23,098.97	49.54 %	(3,885.33)	2,249.94	57.91 %
51400	County Attorney	(155,000.00)	73,497.50	47.42 %	(12,916.67)	675.00	5.23 %
51500	Election Commission	(378,944.00)	305,577.39	80.64 %	(31,578.67)	17,203.90	54.48 %
51600	Register Of Deeds	(315,044.00)	163,898.91	52.02 %	(26,253.67)	22,925.80	87.32 %
51720	Planning	(168,482.00)	49,169.99	29.18 %	(14,040.17)	8,673.31	61.77 %
51750	Codes Compliance	(318,763.00)	146,752.73	46.04 %	(26,563.58)	21,968.41	82.70 %
51760	Geographical Information Systems	(73,345.00)	40,117.80	54.70 %	(6,112.08)	5,171.47	84.61 %
51800	County Buildings	(1,298,839.00)	765,105.73	58.91 %	(108,236.58)	98,984.27	91.45 %
51900	Other General Administration	(305,900.00)	304,744.56	99.62 %	(25,491.67)	176.00	0.69 %
51910	Preservation Of Records	(1,000.00)	0.00	0.00 %	(83.33)	0.00	0.00 %
52100	Accounting And Budgeting	(698,510.00)	313,888.88	44.94 %	(58,209.17)	46,442.58	79.79 %
52200	Purchasing	(267,588.00)	123,202.44	46.04 %	(22,299.00)	19,283.31	86.48 %

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Loudon County Finance
Summary Financial Statement
December 2020

User:
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101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
52300	Property Assessor's Office	(469,333.00)	262,084.39	55.84 %	(39,111.08)	28,256.25	72.25 %
52400	County Trustee's Office	(386,192.00)	210,352.30	54.47 %	(32,182.67)	24,024.41	74.65 %
52500	County Clerk's Office	(681,179.00)	316,774.99	46.50 %	(56,764.92)	47,123.20	83.01 %
52600	Data Processing	(196,550.00)	101,374.52	51.58 %	(16,379.17)	23,156.97	141.38 %
53100	Circuit Court	(469,506.00)	236,038.00	50.27 %	(39,125.50)	27,262.40	69.68 %
53300	General Sessions Court	(697,136.00)	345,745.92	49.60 %	(58,094.67)	47,655.93	82.03 %
53310	General Sessions Judge	(496,464.00)	235,141.83	47.36 %	(41,372.00)	37,366.65	90.32 %
53400	Chancery Court	(309,216.00)	161,825.49	52.33 %	(25,768.00)	22,066.56	85.64 %
53500	Juvenile Court	(334,317.00)	166,138.68	49.69 %	(27,859.75)	26,429.24	94.87 %
53700	Judicial Commissioners	(68,064.00)	29,444.94	43.26 %	(5,672.00)	5,138.28	90.59 %
53900	Other Administration Of Justice	(18,760.00)	5,980.39	31.88 %	(1,563.33)	2,262.79	144.74 %
53920	Courtroom Security	(1,500.00)	1,176.10	78.41 %	(125.00)	0.00	0.00 %
53930	Victim Assistance Programs	(22,000.00)	5,279.00	24.00 %	(1,833.33)	1,274.00	69.49 %
54110	Sheriff's Department	(5,253,393.00)	2,568,939.95	48.90 %	(437,782.75)	409,297.55	93.49 %
54120	Special Patrols	(19,000.00)	4,940.00	26.00 %	(1,583.33)	0.00	0.00 %
54130	Traffic Control	(34,500.00)	7,586.92	21.99 %	(2,875.00)	1,268.02	44.11 %
54160	Administration Of The Sexual Offender	(1,500.00)	0.00	0.00 %	(125.00)	0.00	0.00 %
54210	Jail	(4,319,806.00)	1,930,449.05	44.69 %	(359,983.83)	286,170.17	79.50 %
54320	Rural Fire Protection	(250,000.00)	250,000.00	100.00 %	(20,833.33)	0.00	0.00 %
54410	Civil Defense	(208,646.00)	75,260.28	36.07 %	(17,387.17)	10,873.51	62.54 %
54490	Other Emergency Management	(33,000.00)	15,998.30	48.48 %	(2,750.00)	(0.06)	0.00 %
54610	County Coroner/Medical Examiner	(109,000.00)	76,400.00	70.09 %	(9,083.33)	0.00	0.00 %
54900	Other Public Safety	(541,500.00)	541,500.00	100.00 %	(45,125.00)	0.00	0.00 %
55110	Local Health Center	(41,388.00)	17,804.75	43.02 %	(3,449.00)	243.63	7.06 %
55120	Rabies And Animal Control	(473,446.00)	225,052.14	47.53 %	(39,453.83)	21,312.50	54.02 %
55190	Other Local Health Services	(444,200.00)	163,144.47	36.73 %	(37,016.67)	26,241.73	70.89 %
56300	Senior Citizens Assistance	(272,086.00)	116,470.38	42.81 %	(22,673.83)	20,185.81	89.03 %
57100	Agricultural Extension Service	(182,566.00)	174,661.04	95.67 %	(15,213.83)	0.22	0.00 %
57500	Soil Conservation	(21,766.00)	8,623.09	39.62 %	(1,813.83)	635.53	35.04 %
57700	Flood Control	(2,000.00)	2,000.00	100.00 %	(166.67)	0.00	0.00 %
57800	Storm Water Management	(4,000.00)	0.00	0.00 %	(333.33)	0.00	0.00 %
58110	Tourism	(120,000.00)	120,000.00	100.00 %	(10,000.00)	0.00	0.00 %
58120	Industrial Development	(166,430.00)	166,429.48	100.00 %	(13,869.17)	0.00	0.00 %
58130	Housing And Urban Development	(6,750.00)	3,750.00	55.56 %	(562.50)	0.00	0.00 %
58300	Veteran's Services	(76,769.00)	32,023.49	41.71 %	(6,397.42)	6,866.06	107.33 %
58500	Contributions To Other Agencies	(74,100.00)	74,100.00	100.00 %	(6,175.00)	0.00	0.00 %
58600	Employee Benefits	(2,500.00)	530.00	21.20 %	(208.33)	200.00	96.00 %
58801	COVID-19 Grant #1	(14,410.00)	49,169.12	341.22 %	(1,200.83)	388.05	32.32 %
58900	Miscellaneous	(345,000.00)	78,283.57	22.69 %	(28,750.00)	0.00	0.00 %

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101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
82110	General Government	(50,000.00)	41,317.00	82.63 %	(4,166.67)	0.00	0.00 %
	Total Expenditures	(21,717,676.00)	11,334,609.48	52.19 %	(1,809,806.33)	1,351,048.49	74.65 %
Total	101 General	(2,069,958.00)	5,007,670.76	241.92 %	(172,496.50)	853,090.25	494.56 %

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112 Courthouse & Jail Maintenance		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40266	Litigation Tax-Jail, Wrkhse,	100,000.00	(42,195.74)	42.20 %	8,333.33	(7,827.40)	93.93 %
	Total Revenues	100,000.00	(42,195.74)	42.20 %	8,333.33	(7,827.40)	93.93 %
Expenditures							
58900	Miscellaneous	(2,000.00)	422.62	21.13 %	(166.67)	0.00	0.00 %
99100	Transfers Out	(125,000.00)	0.00	0.00 %	(10,416.67)	0.00	0.00 %
	Total Expenditures	(127,000.00)	422.62	0.33 %	(10,583.33)	0.00	0.00 %
Total	112 Courthouse & Jail Maintenance	(27,000.00)	(41,773.12)	-154.72 %	(2,250.00)	(7,827.40)	-347.88

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114 Law Library		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40260	Litigation Tax - Special Purpose	4,500.00	(1,693.42)	37.63 %	375.00	(319.85)	85.29 %
	Total Revenues	4,500.00	(1,693.42)	37.63 %	375.00	(319.85)	85.29 %
Expenditures							
56500	Libraries	(4,600.00)	1,827.62	39.73 %	(383.33)	0.00	0.00 %
58900	Miscellaneous	(150.00)	13.77	9.18 %	(12.50)	0.00	0.00 %
	Total Expenditures	(4,750.00)	1,841.39	38.77 %	(395.83)	0.00	0.00 %
Total	114 Law Library	(250.00)	147.97	59.19 %	(20.83)	(319.85)	-1,535.28

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115 Public Library		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	310,283.00	(51,283.14)	16.53 %	25,856.92	0.00	0.00 %
40120	Trustee's Collections - Prior Year	3,500.00	(1,640.60)	46.87 %	291.67	0.00	0.00 %
40125	Trustee's Collections - Bankruptcy	200.00	(4.49)	2.25 %	16.67	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	2,000.00	(1,507.61)	75.38 %	166.67	(271.35)	162.81 %
40140	Interest And Penalty	900.00	(202.32)	22.48 %	75.00	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	10,300.00	0.00	0.00 %	858.33	0.00	0.00 %
40320	Bank Excise Tax	400.00	0.00	0.00 %	33.33	0.00	0.00 %
43350	Copy Fees	4,925.00	(1,570.02)	31.88 %	410.42	(186.02)	45.32 %
43360	Library Fees	4,575.00	(1,314.18)	28.73 %	381.25	(239.28)	62.76 %
44130	Sale Of Materials And Supplies	250.00	0.00	0.00 %	20.83	0.00	0.00 %
44160	Retirees' Insurance Payments	1,171.00	(6,509.10)	555.86 %	97.58	(325.67)	333.74 %
44170	Miscellaneous Refunds	0.00	(93.75)	0.00 %	0.00	0.00	0.00 %
44530	Sale Of Equipment	0.00	(38.00)	0.00 %	0.00	0.00	0.00 %
44570	Contributions & Gifts	480.00	(1,664.30)	346.73 %	40.00	(408.00)	1,020.00 %
47590	Other Federal Through State	500.00	0.00	0.00 %	41.67	0.00	0.00 %
48130	Contributions	31,415.00	(31,437.50)	100.07 %	2,617.92	0.00	0.00 %
48610	Donations	200.00	0.00	0.00 %	16.67	0.00	0.00 %
Total Revenues		371,099.00	(97,265.01)	26.21 %	30,924.92	(1,430.32)	4.63 %
Expenditures							
56500	Libraries	(358,406.00)	190,993.29	53.29 %	(29,867.17)	25,145.50	84.19 %
Total Expenditures		(358,406.00)	190,993.29	53.29 %	(29,867.17)	25,145.50	84.19 %
Total	115 Public Library	12,693.00	93,728.28	-738.42 %	1,057.75	23,715.18	-2,242.04

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116 Solid Waste/Sanitation		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40140	Interest And Penalty	0.00	(0.38)	0.00 %	0.00	0.00	0.00 %
40210	Local Option Sales Tax	656,260.00	(465,648.74)	70.95 %	54,688.33	(102,558.71)	187.53 %
44145	Sale Of Recycled Materials	75,000.00	(52,245.97)	69.66 %	6,250.00	(8,051.45)	128.82 %
44160	Retirees' Insurance Payments	82.00	(233.76)	285.07 %	6.83	(69.92)	1,023.22 %
44170	Miscellaneous Refunds	0.00	(225.03)	0.00 %	0.00	0.00	0.00 %
44570	Contributions & Gifts	0.00	(250.00)	0.00 %	0.00	0.00	0.00 %
46170	Solid Waste Grants	50,000.00	(7,763.91)	15.53 %	4,166.67	0.00	0.00 %
46430	Litter Program	49,100.00	(12,876.60)	26.23 %	4,091.67	(3,139.62)	76.73 %
	Total Revenues	830,442.00	(539,244.39)	64.93 %	69,203.50	(113,819.70)	164.47 %
Expenditures							
55720	Sanitation Education/Information	(49,100.00)	9,838.88	20.04 %	(4,091.67)	65.95	1.61 %
55732	Convenience Centers	(837,863.00)	501,191.98	59.82 %	(69,821.92)	44,800.88	64.16 %
55739	Other Waste Collection	(50,000.00)	10,165.00	20.33 %	(4,166.67)	0.00	0.00 %
	Total Expenditures	(936,963.00)	521,195.86	55.63 %	(78,080.25)	44,866.83	57.46 %
Total	116 Solid Waste/Sanitation	(106,521.00)	(18,048.53)	-16.94 %	(8,876.75)	(68,952.87)	-776.78

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119 Industrial/Economic Development		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44120	Lease/Rentals	21,295.00	(12,255.97)	57.55 %	1,774.58	(6,072.64)	342.20 %
	Total Revenues	21,295.00	(12,255.97)	57.55 %	1,774.58	(6,072.64)	342.20 %
Expenditures							
58120	Industrial Development	(12,300.00)	48.58	0.39 %	(1,025.00)	0.00	0.00 %
	Total Expenditures	(12,300.00)	48.58	0.39 %	(1,025.00)	0.00	0.00 %
Total	119 Industrial/Economic Development	8,995.00	(12,207.39)	135.71 %	749.58	(6,072.64)	810.14 %

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122 Drug Control		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
42220	Officers Costs	0.00	(186.20)	0.00 %	0.00	0.00	0.00 %
42240	Drug Control Fines	10,000.00	(7,893.61)	78.94 %	833.33	(3,319.30)	398.32 %
42340	Drug Control Fines	6,000.00	(1,025.99)	17.10 %	500.00	(117.56)	23.51 %
42865	Drug Task Force Forfeitures And	10,000.00	0.00	0.00 %	833.33	0.00	0.00 %
42910	Proceeds From Confiscated Property	10,000.00	(15,221.99)	152.22 %	833.33	(940.62)	112.87 %
44570	Contributions & Gifts	20,000.00	(3,835.41)	19.18 %	1,666.67	(105.00)	6.30 %
	Total Revenues	56,000.00	(28,163.20)	50.29 %	4,666.67	(4,482.48)	96.05 %
Expenditures							
54150	Drug Enforcement	(76,000.00)	24,271.73	31.94 %	(6,333.33)	2,012.59	31.78 %
	Total Expenditures	(76,000.00)	24,271.73	31.94 %	(6,333.33)	2,012.59	31.78 %
Total	122 Drug Control	(20,000.00)	(3,891.47)	-19.46 %	(1,666.67)	(2,469.89)	-148.19

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

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131 Highway/Public Works		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	549,799.00	(90,869.14)	16.53 %	45,816.58	0.00	0.00 %
40120	Trustee's Collections - Prior Year	15,000.00	(2,915.73)	19.44 %	1,250.00	0.00	0.00 %
40125	Bankruptcy	540.00	(8.33)	1.54 %	45.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	5,500.00	(2,679.32)	48.71 %	458.33	(482.25)	105.22 %
40140	Interest And Penalty	2,000.00	(362.41)	18.12 %	166.67	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	18,155.00	0.00	0.00 %	1,512.92	0.00	0.00 %
40280	Mineral Severance Tax	60,000.00	(21,861.86)	36.44 %	5,000.00	0.00	0.00 %
40320	Bank Excise Tax	2,000.00	0.00	0.00 %	166.67	0.00	0.00 %
44130	Sale Of Materials And Supplies	22,711.00	(5,887.68)	25.92 %	1,892.58	0.00	0.00 %
44145	Sale Of Recycled Materials	0.00	(131.04)	0.00 %	0.00	0.00	0.00 %
44160	Retirees' Insurance Payments	25,535.00	(9,589.50)	37.55 %	2,127.92	(1,723.06)	80.97 %
44170	Miscellaneous Refunds	3,000.00	(1,436.08)	47.87 %	250.00	0.00	0.00 %
44530	Sale Of Equipment	8,000.00	0.00	0.00 %	666.67	0.00	0.00 %
46410	Bridge Program	410,000.00	0.00	0.00 %	34,166.67	0.00	0.00 %
46420	State Aid Program	595,585.00	(271,225.60)	45.54 %	49,632.08	0.00	0.00 %
46440	Tennessee Industrial Infrastructure	230,653.00	(392.00)	0.17 %	19,221.08	(392.00)	2.04 %
46920	Gasoline And Motor Fuel Tax	1,863,671.00	(969,433.28)	52.02 %	155,305.92	(189,621.26)	122.10 %
46930	Petroleum Special Tax	31,458.00	(14,598.08)	46.40 %	2,621.50	(2,919.61)	111.37 %
47590	Other Federal Through State	943,618.00	(21,769.00)	2.31 %	78,634.83	(1,600.00)	2.03 %
49600	Proceeds From Sale Of Capital Assets	0.00	(92,000.00)	0.00 %	0.00	0.00	0.00 %
Total Revenues		4,787,225.00	(1,505,159.05)	31.44 %	398,935.42	(196,738.18)	49.32 %
Expenditures							
61000	Administration	(882,045.00)	416,169.34	47.18 %	(73,503.75)	66,372.61	90.30 %
62000	Highway And Bridge Maintenance	(643,546.00)	613,892.13	95.39 %	(53,628.83)	505.00	0.94 %
63100	Operation And Maintenance Of	(346,500.00)	256,775.21	74.11 %	(28,875.00)	6,022.42	20.86 %
65000	Other Charges	(186,541.00)	149,191.44	79.98 %	(15,545.08)	1,857.07	11.95 %
66000	Employee Benefits	(481,535.00)	252,277.91	52.39 %	(40,127.92)	34,874.29	86.91 %
68000	Capital Outlay	(2,406,803.00)	669,187.12	27.80 %	(200,566.92)	4,473.60	2.23 %
Total Expenditures		(4,946,970.00)	2,357,493.15	47.66 %	(412,247.50)	114,104.99	27.68 %
Total	131 Highway/Public Works	(159,745.00)	852,334.10	533.56 %	(13,312.08)	(82,633.19)	-620.74

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141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	9,727,686.00	(1,600,707.16)	16.46 %	810,640.50	0.00	0.00 %
40120	Trustee's Collections - Prior Year	187,000.00	(50,262.81)	26.88 %	15,583.33	0.00	0.00 %
40125	Bankruptcy	20,000.00	(146.22)	0.73 %	1,666.67	0.00	0.00 %
40130	Cir. Clk/Clk & Master Collections-Pr Yr	190,000.00	(46,683.96)	24.57 %	15,833.33	(8,402.60)	53.07 %
40140	Interest And Penalty	44,000.00	(6,272.37)	14.26 %	3,666.67	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	324,645.00	0.00	0.00 %	27,053.75	0.00	0.00 %
40210	Local Option Sales Tax	4,000,000.00	(2,137,264.00)	53.43 %	333,333.33	(450,295.85)	135.09 %
40275	Mixed Drink Tax	25,000.00	(15,389.19)	61.56 %	2,083.33	(3,776.53)	181.27 %
40320	Bank Excise Tax	20,000.00	0.00	0.00 %	1,666.67	0.00	0.00 %
40350	Interstate Telecommunications Tax	2,900.00	0.00	0.00 %	241.67	0.00	0.00 %
41110	Marriage Licenses	1,200.00	(684.00)	57.00 %	100.00	(109.25)	109.25 %
43570	Receipts From Individual Schools	15,000.00	(1,695.00)	11.30 %	1,250.00	(1,025.00)	82.00 %
43990	Other Charges For Services	0.00	(2,774.25)	0.00 %	0.00	(2,774.25)	0.00 %
44110	Investment Income	30,000.00	(28,911.68)	96.37 %	2,500.00	0.00	0.00 %
44130	Sale Of Materials And Supplies	0.00	(159.50)	0.00 %	0.00	0.00	0.00 %
44160	Retirees' Insurance Payments	62,400.00	(31,485.54)	50.46 %	5,200.00	(2,182.59)	41.97 %
44170	Miscellaneous Refunds	2,000.00	(4,208.76)	210.44 %	166.67	(890.00)	534.00 %
46511	Basic Education Program	21,692,000.00	(10,846,000.00)	50.00 %	1,807,666.67	(2,169,200.00)	120.00 %
46515	Early Childhood Education	738,754.00	(280,259.57)	37.94 %	61,562.83	(68,968.68)	112.03 %
46590	Other State Education Funds	368,092.00	(143,440.00)	38.97 %	30,674.33	(44,909.13)	146.41 %
46591	Coordinated School Health	160,000.00	(48,415.12)	30.26 %	13,333.33	(8,655.23)	64.91 %
46594	Family Resource Centers	30,211.00	(22,437.95)	74.27 %	2,517.58	(22,437.95)	891.25 %
46610	Career Ladder Program	88,600.00	(34,533.09)	38.98 %	7,383.33	0.00	0.00 %
46851	State Revenue Sharing -T.V.A.	1,150,000.00	(294,752.62)	25.63 %	95,833.33	(1,654.89)	1.73 %
46980	Other State Grants	10,000.00	(10,000.00)	100.00 %	833.33	0.00	0.00 %
46981	Safe Schools	86,867.00	(30,411.23)	35.01 %	7,238.92	(30,411.23)	420.11 %
46990	Other State Revenues	0.00	(17,179.42)	0.00 %	0.00	(10,000.00)	0.00 %
47143	Special Education - Grants To States	0.00	(45,000.00)	0.00 %	0.00	0.00	0.00 %
47147	Safe And Drug-Free Schools-St Grants	264,982.00	(119,469.57)	45.09 %	22,081.83	(24,987.75)	113.16 %
47304	ARRA GRANT #4	0.00	(196,662.53)	0.00 %	0.00	(196,662.53)	0.00 %
47306	COVID-19 Grant A	0.00	(15,867.46)	0.00 %	0.00	0.00	0.00 %
47590	Other Federal Through State	210,632.00	(49,137.51)	23.33 %	17,552.67	(17,280.42)	98.45 %
47640	Rotc Reimbursement	66,000.00	(17,912.07)	27.14 %	5,500.00	0.00	0.00 %
48610	Donations	16,000.00	(39,975.00)	249.84 %	1,333.33	(1,500.00)	112.50 %
	Total Revenues	39,533,969.00	(16,138,097.58)	40.82 %	3,294,497.42	(3,066,123.88)	93.07 %
Expenditures							
58900	Miscellaneous	0.00	28.00	0.00 %	0.00	0.00	0.00 %

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141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
71100	Regular Instruction Program	(22,733,890.00)	9,597,875.34	42.22 %	(1,894,490.83)	1,949,303.36	102.89 %
71200	Special Education Program	(3,378,035.00)	1,359,176.27	40.24 %	(281,502.92)	277,876.23	98.71 %
71300	Vocational Education Program	(1,254,490.00)	588,922.38	46.95 %	(104,540.83)	100,107.54	95.76 %
72110	Attendance	(52,943.00)	25,445.98	48.06 %	(4,411.92)	4,655.57	105.52 %
72120	Health Services	(576,481.00)	232,040.49	40.25 %	(48,040.08)	45,683.00	95.09 %
72130	Other Student Support	(1,288,467.00)	592,136.38	45.96 %	(107,372.25)	104,397.66	97.23 %
72210	Regular Instruction Program	(1,624,729.00)	684,605.30	42.14 %	(135,394.08)	135,199.15	99.86 %
72220	Special Education Program	(655,686.00)	263,763.34	40.23 %	(54,640.50)	34,438.50	63.03 %
72230	Vocational Education Program	(165,394.00)	78,761.03	47.62 %	(13,782.83)	14,257.75	103.45 %
72250	Technology	(842,990.00)	563,035.19	66.79 %	(70,249.17)	37,755.73	53.75 %
72310	Board Of Education	(675,109.00)	316,139.76	46.83 %	(56,259.08)	3,487.65	6.20 %
72320	Office Of The Superintendent	(513,419.00)	284,594.54	55.43 %	(42,784.92)	33,450.27	78.18 %
72410	Office Of The Principal	(1,223,975.00)	643,720.51	52.59 %	(101,997.92)	100,910.08	98.93 %
72510	Fiscal Services	(87,609.00)	42,694.60	48.73 %	(7,300.75)	7,741.25	106.03 %
72610	Operation Of Plant	(3,283,166.00)	2,278,318.09	69.39 %	(273,597.17)	127,565.66	46.63 %
72620	Maintenance Of Plant	(250,000.00)	172,395.68	68.96 %	(20,833.33)	10,512.33	50.46 %
72710	Transportation	(1,949,191.00)	889,118.44	45.61 %	(162,432.58)	172,461.62	106.17 %
72901	COVID-19 Expenditures	(579,622.00)	274,127.62	47.29 %	(48,301.83)	74,230.25	153.68 %
73300	Community Services	(652,519.00)	367,687.18	56.35 %	(54,376.58)	87,907.34	161.66 %
73400	Early Childhood Education	(834,709.00)	397,772.85	47.65 %	(69,559.08)	69,710.25	100.22 %
Total Expenditures		(42,622,424.00)	19,652,358.97	46.11 %	(3,551,868.67)	3,391,651.19	95.49 %
Total	141 General Purpose School	(3,088,455.00)	3,514,261.39	113.79 %	(257,371.25)	325,527.31	126.48 %

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142 School Federal Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47131	Vocational Educ - Basic Grants To	73,419.15	(45,096.53)	61.42 %	6,118.26	(34,081.39)	557.04 %
47141	Title 1 Grants To Local Educ Agencies	963,946.74	(393,623.00)	40.83 %	80,328.90	(110,951.03)	138.12 %
47143	Special Education - Grants To States	1,287,180.45	(441,863.52)	34.33 %	107,265.04	(116,408.82)	108.52 %
47145	Special Education Preschool Grants	27,079.92	(9,847.01)	36.36 %	2,256.66	(4,053.78)	179.64 %
47146	English Language Acquisition Grants	28,319.53	(16,823.83)	59.41 %	2,359.96	(8,115.27)	343.87 %
47147	Safe And Drug-Free Schools-St Grants	36,376.00	(9,610.71)	26.42 %	3,031.33	(1,465.27)	48.34 %
47189	Eisenhower Prof Development State	206,450.91	(48,355.71)	23.42 %	17,204.24	(8,592.35)	49.94 %
47301	COVID-19 Grant #1	856,437.24	(785,999.92)	91.78 %	71,369.77	(270,188.08)	378.57 %
47590	Other Federal Through State	71,420.90	(18,010.36)	25.22 %	5,951.74	(14,399.07)	241.93 %
Total Revenues		3,550,630.84	(1,769,230.59)	49.83 %	295,885.90	(568,255.06)	192.05 %
Expenditures							
71100	Regular Instruction Program	(1,300,648.57)	875,347.32	67.30 %	(108,387.38)	227,764.98	210.14 %
71200	Special Education Program	(745,747.72)	264,098.64	35.41 %	(62,145.64)	54,327.22	87.42 %
71300	Vocational Education Program	(50,445.14)	44,023.83	87.27 %	(4,203.76)	0.00	0.00 %
72130	Other Student Support	(55,060.72)	4,592.73	8.34 %	(4,588.39)	183.81	4.01 %
72210	Regular Instruction Program	(726,729.59)	380,949.29	52.42 %	(60,560.80)	64,254.17	106.10 %
72220	Special Education Program	(578,512.65)	324,265.11	56.05 %	(48,209.39)	19,786.63	41.04 %
72230	Vocational Education Program	(4,174.01)	1,165.16	27.91 %	(347.83)	136.35	39.20 %
72250	Technology	(80,180.00)	77,626.43	96.82 %	(6,681.67)	0.00	0.00 %
73100	Food Service	(9,132.44)	6,228.36	68.20 %	(761.04)	0.00	0.00 %
Total Expenditures		(3,550,630.84)	1,978,296.87	55.72 %	(295,885.90)	366,453.16	123.85 %
Total	142 School Federal Projects	0.00	209,066.28	100.00 %	0.00	(201,801.90)	0.00 %

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143 Central Cafeteria		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
43521	Lunch Payments - Children	430,000.00	(32,647.71)	7.59 %	35,833.33	(1,216.06)	3.39 %
43522	Lunch Payments - Adults	35,000.00	(7,009.85)	20.03 %	2,916.67	(1,837.65)	63.01 %
43523	Income From Breakfast	0.00	(26.70)	0.00 %	0.00	0.00	0.00 %
43525	A La Carte Sales	10,500.00	(2,443.35)	23.27 %	875.00	(769.25)	87.91 %
43570	Receipts From Individual Schools	100.00	(191.19)	191.19 %	8.33	(7.34)	88.08 %
44110	Investment Income	5,000.00	(3,009.78)	60.20 %	416.67	(0.09)	0.02 %
46520	School Food Service	25,000.00	0.00	0.00 %	2,083.33	0.00	0.00 %
47111	USDA School Lunch Program	1,221,142.00	(621,399.60)	50.89 %	101,761.83	(172,299.60)	169.32 %
47113	Breakfast	375,613.00	(204,909.68)	54.55 %	31,301.08	(59,171.32)	189.04 %
47114	USDA - Other	66,000.00	0.00	0.00 %	5,500.00	0.00	0.00 %
47590	Other Federal Through State	140,021.00	0.00	0.00 %	11,668.42	0.00	0.00 %
47990	Other Direct Federal Revenue	174,000.00	(127,115.00)	73.05 %	14,500.00	0.00	0.00 %
	Total Revenues	2,482,376.00	(998,752.86)	40.23 %	206,864.67	(235,301.31)	113.75 %
Expenditures							
58900	Miscellaneous	0.00	0.88	0.00 %	0.00	0.00	0.00 %
73100	Food Service	(2,510,843.00)	1,516,602.74	60.40 %	(209,236.92)	81,154.64	38.79 %
	Total Expenditures	(2,510,843.00)	1,516,603.62	60.40 %	(209,236.92)	81,154.64	38.79 %
Total	143 Central Cafeteria	(28,467.00)	517,850.76	1,819.13 %	(2,372.25)	(154,146.67)	-6,497.91

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151 General Debt Service		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	1,088,711.00	(180,065.68)	16.54 %	90,725.92	0.00	0.00 %
40120	Trustee's Collections - Prior Year	10,000.00	(8,778.64)	87.79 %	833.33	0.00	0.00 %
40125	Bankruptcy	1,000.00	(21.97)	2.20 %	83.33	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	10,000.00	(8,073.37)	80.73 %	833.33	(1,453.12)	174.37 %
40140	Interest And Penalty	6,000.00	(1,087.93)	18.13 %	500.00	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	84,508.00	(47,011.00)	55.63 %	7,042.33	0.00	0.00 %
40320	Bank Excise Tax	1,000.00	0.00	0.00 %	83.33	0.00	0.00 %
44110	Investment Income	3,000.00	(11,669.40)	388.98 %	250.00	0.00	0.00 %
44514	Revenue From Joint Ventures (Govt	27,000.00	0.00	0.00 %	2,250.00	0.00	0.00 %
48140	Contracted Services	234,420.00	0.00	0.00 %	19,535.00	0.00	0.00 %
49800	Transfers In	125,000.00	0.00	0.00 %	10,416.67	0.00	0.00 %
Total Revenues		1,590,639.00	(256,707.99)	16.14 %	132,553.25	(1,453.12)	1.10 %
Expenditures							
82110	General Government	(843,000.00)	0.00	0.00 %	(70,250.00)	0.00	0.00 %
82210	General Government	(531,330.00)	267,914.55	50.42 %	(44,277.50)	0.00	0.00 %
82310	General Government	(271,920.00)	106,687.91	39.24 %	(22,660.00)	17,456.00	77.03 %
Total Expenditures		(1,646,250.00)	374,602.46	22.75 %	(137,187.50)	17,456.00	12.72 %
Total	151 General Debt Service	(55,611.00)	117,894.47	212.00 %	(4,634.25)	16,002.88	345.32 %

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156 Education Debt Service		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	3,318,776.00	(575,971.20)	17.35 %	276,564.67	0.00	0.00 %
40120	Trustee's Collections - Prior Year	60,000.00	(19,038.56)	31.73 %	5,000.00	0.00	0.00 %
40125	Bankruptcy	3,000.00	(64.93)	2.16 %	250.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	46,000.00	(18,953.59)	41.20 %	3,833.33	(3,411.44)	88.99 %
40140	Interest And Penalty	18,000.00	(2,351.12)	13.06 %	1,500.00	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	162,060.00	0.00	0.00 %	13,505.00	0.00	0.00 %
40285	Adequate Facilities/Development Tax	600,000.00	(447,247.72)	74.54 %	50,000.00	0.00	0.00 %
40320	Bank Excise Tax	5,170.00	0.00	0.00 %	430.83	0.00	0.00 %
44110	Investment Income	60,000.00	(51,020.63)	85.03 %	5,000.00	0.00	0.00 %
	Total Revenues	4,273,006.00	(1,114,647.75)	26.09 %	356,083.83	(3,411.44)	0.96 %
Expenditures							
82130	Education	(3,702,400.00)	210,231.67	5.68 %	(308,533.33)	0.00	0.00 %
82230	Education	(1,370,641.00)	660,981.13	48.22 %	(114,220.08)	0.00	0.00 %
82330	Education	(130,000.00)	12,510.64	9.62 %	(10,833.33)	500.00	4.62 %
	Total Expenditures	(5,203,041.00)	883,723.44	16.98 %	(433,586.75)	500.00	0.12 %
Total	156 Education Debt Service	(930,035.00)	(230,924.31)	-24.83 %	(77,502.92)	(2,911.44)	-3.76 %

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171 General Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	0.00	(36.09)	0.00 %	0.00	0.00	0.00 %
40120	Trustee's Collections - Prior Year	2,200.00	(871.91)	39.63 %	183.33	0.00	0.00 %
40125	Bankruptcy	100.00	(2.49)	2.49 %	8.33	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	4,600.00	(801.28)	17.42 %	383.33	(144.22)	37.62 %
40140	Interest And Penalty	500.00	(109.21)	21.84 %	41.67	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	118,961.00	(118,961.00)	100.00 %	9,913.42	0.00	0.00 %
40210	Local Option Sales Tax	178,640.00	(126,753.87)	70.95 %	14,886.67	(27,917.42)	187.53 %
40320	Bank Excise Tax	221.00	0.00	0.00 %	18.42	0.00	0.00 %
44110	Investment Income	5,000.00	(4,810.77)	96.22 %	416.67	0.00	0.00 %
44570	Contributions & Gifts	2,500.00	(1,389.00)	55.56 %	208.33	(872.00)	418.56 %
46990	Other State Revenues	1,142,935.00	(1,142,935.00)	100.00 %	95,244.58	0.00	0.00 %
	Total Revenues	1,455,657.00	(1,396,670.62)	95.95 %	121,304.75	(28,933.64)	23.85 %
Expenditures							
58900	Miscellaneous	0.00	0.00	0.00 %	0.00	0.00	0.00 %
91110	General Administration Projects	(162,622.00)	62,051.03	38.16 %	(13,551.83)	48,080.69	354.79 %
91120	Administration Of Justice Projects	(897,425.00)	883,139.07	98.41 %	(74,785.42)	190.00	0.25 %
91130	Public Safety Projects	(466,939.00)	253,385.29	54.27 %	(38,911.58)	25,162.10	64.66 %
91140	Public Health And Welfare Projects	(20,200.00)	0.00	0.00 %	(1,683.33)	0.00	0.00 %
91150	Social, Cultural And Recreation	(4,000.00)	3,400.00	85.00 %	(333.33)	0.00	0.00 %
91190	Other General Government Projects	(69,052.00)	69,051.10	100.00 %	(5,754.33)	0.00	0.00 %
91200	Highway & Street Capital Projects	(89,820.00)	0.00	0.00 %	(7,485.00)	0.00	0.00 %
	Total Expenditures	(1,710,058.00)	1,271,026.49	74.33 %	(142,504.83)	73,432.79	51.53 %
Total	171 General Capital Projects	(254,401.00)	(125,644.13)	-49.39 %	(21,200.08)	44,499.15	209.90 %

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176 Highway Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	283,065.00	(46,784.07)	16.53 %	23,588.75	0.00	0.00 %
40120	Trustee's Collections - Prior Year	2,225.00	(1,499.97)	67.41 %	185.42	0.00	0.00 %
40125	Trustee's Collections - Bankruptcy	300.00	(4.27)	1.42 %	25.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	3,500.00	(1,378.50)	39.39 %	291.67	(248.11)	85.07 %
40140	Interest And Penalty	1,000.00	(184.94)	18.49 %	83.33	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	9,390.00	0.00	0.00 %	782.50	0.00	0.00 %
40320	Bank Excise Tax	200.00	0.00	0.00 %	16.67	0.00	0.00 %
Total Revenues		299,680.00	(49,851.75)	16.63 %	24,973.33	(248.11)	0.99 %
Expenditures							
91200	Highway & Street Capital Projects	(369,000.00)	224,559.85	60.86 %	(30,750.00)	223,563.00	727.03 %
Total Expenditures		(369,000.00)	224,559.85	60.86 %	(30,750.00)	223,563.00	727.03 %
Total	176 Highway Capital Projects	(69,320.00)	174,708.10	252.03 %	(5,776.67)	223,314.89	3,865.81

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177 Education Capital Projects			Year-To-Date			Month-To-Date	
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Expenditures							
91300	Education Capital Projects	(696,506.00)	172,742.86	24.80 %	(58,042.17)	48,477.86	83.52 %
	Total Expenditures	(696,506.00)	172,742.86	24.80 %	(58,042.17)	48,477.86	83.52 %
Total	177 Education Capital Projects	(696,506.00)	172,742.86	24.80 %	(58,042.17)	48,477.86	83.52 %

Loudon County Commission

Exhibit # 010421-C

Monthly Reports –
Budget Committee Meeting Minutes

**Loudon County Budget Committee
Meeting Minutes
October 19, 2020**

COMMITTEE MEMBERS:

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

All members of the Budget Committee were present. Chief Deputy Jimmy Davis was also in attendance; Commissioner Gary Whitfield was present but left while the meeting was in progress.

The following items were considered:

Consideration of approval of September 21, 2020 minutes

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

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

A. County General Fund 101

The committee considered the \$40,000 request for vehicles in the Sheriff's Department first. Chief Davis agreed to reduce the request to \$30,000, which would still provide the option to purchase one new or two used vehicles. Commissioner Meers made the motion to recommend approval, seconded by Commissioner Cullen. The motion ***PASSED*** upon the vote, ***THREE (3) AYES; TWO (2) NAYS [Shaver and Satterfield]***.

After reviewing the remaining requested amendments in Fund 101, Commissioner Meers made the motion to recommend approval, seconded by Commissioner Cullen, ***PASSING UNANIMOUSLY*** upon the vote.

B. Public Libraries Fund 115

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

C. Recycling Centers Fund 116

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

D. County Drug Fund 122

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

E. General Purpose School Fund 141

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

F. School Federal Projects Fund 12

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

G. Central Cafeterias Fund 143

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

Discussion: Restoration of equipment budgets (approved Oct 5th)

FYI: Per Ms. Blair, although Fund 115 and 131 were included on the spreadsheet, the original requests for equipment were approved in the original budgets. No action taken.

FYI: DelConca PILOT revenue

Ms. Blair reminded the committee of discussions with the City of Loudon regarding the division of the DelConca PILOT revenue, and shared information received from Bass, Berry & Sims who provided legal services on the initial agreement. The attorney's summary is: "PILOT is silent on this point and does not specify whether to calculate the split between the city and county based upon the tax rates that were in effect at the time the lease was signed or the tax rates in effect each year when the payment is made." Although recent PILOT agreements include clear language in this regard, the absence of such in the DelConca lease suggest utilizing the tax rates in effect each year. No action taken.

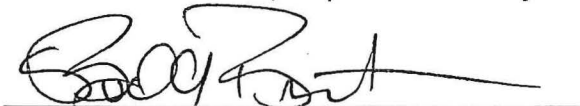
Commissioner Meers left the meeting, leaving four members of the Budget Committee.

Recommendation from Capital Projects Committee

Commissioner Kelly Brewster presented the following recommendations from the Capital Projects Committee:

- A. \$12,634 in Fund 116 for two compactor boxes. Commissioner Satterfield made the motion to recommend approval, seconded by Commissioner Shaver, **PASSING UNANIMOUSLY** upon the vote.
- B. \$12,000 increase in the Fund 171 appropriation for Luttrell Community Center. Commissioner Satterfield made the motion to recommend approval, seconded by Mayor Bradshaw, **PASSING** upon the vote, **THREE (3) AYES, ONE (1) NAY [Shaver]**.

All business concluded; Mayor Bradshaw adjourned the meeting.



Mayor Rollen "Buddy" Bradshaw
Budget Committee Chair

Loudon County Commission

Exhibit # 010421-D

Bonds & Notaries

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

Notaries to be elected January 04, 2020

TAMMY M. CRAMER
MICHELLE BROOKE HOLMES
SHEILA W JANSSEN
MARIA LAMBERT

MONICA LESTER
RICHARD S LYNN
MARGARET JEANNETTE MINIX
MARTHA WESTBERRY