

**LOUDON COUNTY COMMISSION
REGULAR MEETING
March 1, 2021**

Item #	Item	Resolution/Exhibit #
1	Public Hearing – M1 to A1 / 4 th Legislative District	-----
	Public Hearing – 5378 Steekee Creek Road / 4 th Legislative District	-----
	Public Hearing – 181 Lee Hwy / 4 th Legislative District	-----
2	Opening of Meeting	-----
3	Roll Call	-----
4	Adoption of Agenda – March 1, 2021	-----
5	Approval of February 1, 2021 Commission Meeting Minutes	-----
6	General Public Comments	-----
7	Re- Zone – M1 to A1 / 4 th Legislative District	Resolution 030121-A
8	Re- Zone – 5378 Steekee Creek Road / 4 th Legislative District	Resolution 030121-B / TABLED / 60 DAYS
9	Re-Zone – 181 Lee Hwy / 4 th Legislative District	Resolution 030121-C
10	Old High School	-----
11	4 th Year Clean Audit	-----
12	Mayor Bradshaw – Updates / Transition Center	-----
13	Mayor Bradshaw – Updates / State & Local Corona Virus Fiscal Recovery Funds	-----
14	Congratulations to Commissioner Brewster	-----
15	Resolution – Meat Processing Training / Tennessee College of Applied Technology	Resolution 030121-D
16	Resolution – Drug Dealer Liability Lawsuit	Resolution 030121-H
17	Resolution – Interlocal Agreement LCEDA – Lease Property	Resolution 030121-E
18	Resolution – Sale of lot in Centre 75 Business Park / Drive-In Theatre (South of Good Fellas Store)	Resolution 030121-F
19	Resolution – Sale of lot in Centre 75 Business (East of Good Fellas Store)	Resolution 030121-G
20	Action Item – Center 75 – Business Park Lighting Repairs	-----
21	Action Item Grant – Application for funding road improvements in Centre 75 Business	Exhibit 030121-I
22	Loudon County Re-Appraisal Plan / 5 Year	Exhibit 030121-J Resolution 030121-K
23	Budget Amendments - \$ 17,000 Homeland Security Grant/ No Matching Funds	-----
24	Budget Amendments – Pettway Grant – Loudon County Libraries (Lenoir City, Philadelphia, Loudon & Greenback)	-----
25	Budget Amendments – County General Fund 101	Exhibit 030121-L
	Budget Amendments – Recycling Centers Fund 116	Exhibit 030121-M
	Budget Amendments – Centre 75 Fund 119	Exhibit 030121-N
	Budget Amendments – Drug Fund 122	Exhibit 030121-O
	Budget Amendments – General Purpose School Fund 141	Exhibit 030121-P

[illegible]

LOUDON COUNTY COMMISSION
LOUDON COUNTY, TENNESSEE
Monday, March 1, 2021
Courthouse Annex Building
6 P.M.

REGULAR COMMISSION MINUTES

- (1) Public Hearing A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE APPROXIMATELY 2.83 ACRES FROM M-1, GENERAL INDUSTRIAL DISTRICT TO A-1 AGRICULTURE-FORESTRY DISTRICT CORPORATE PARK DR., TAX MAP 032, PARCELS 003.00, SITUATED IN THE 4th LEGISLATIVE DISTRICT
- A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE APPROXIMATELY 38.1 ACRES FROM A-2, RURAL RESIDENTIAL DISTRICT TO A-1, AGRICULTURE-FORESTRY DISTRICT WITH T-1 OVERLAY, LOUDON COUNTY TAX MAP 056, PARCEL 181.00 LOCATED AT 5378 STEEKEE CREEK RD., LOUDON COUNTY, TN, SITUATED IN THE 4th LEGISLATIVE DISTRICT
- A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE APPROXIMATELY 1.1 ACRES FROM C-1, GENERAL COMMERCIAL DISTRICT TO R-1, RESIDENTIAL DISTRICT, LOUDON COUNTY TAX MAP 065, PARCEL 021.00 LOCATED AT 181 LEE HWY., LOUDON COUNTY, TN, SITUATED IN THE 4th LEGISLATIVE DISTRICT
- (2) 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 March 2021.
- Commission Chairman Cullen** called the meeting to order at 6:01 pm.
- Commissioner Julia Hurley** opened the County Commission Meeting by leading the Pledge of Allegiance to the Flag of the United States of America, and then gave the invocation.
- (3) Roll Call Upon Roll Call, the following commissioners were present: **Kelly Brewster, David Meers, Julia Hurley, Matthew Tinker, Bill Satterfield, Gary Whitfield, Henry Cullen, Harold Duff, Van Shaver, Adam Waller** (10)
- Also present was the **Honorable Mayor Buddy Bradshaw, Director of Accounts and Budgets, Tracy Blair** and **Chief Deputy Clerk, Tammie Wampler**.
- (4) Agenda Adoption **Commission Chairman Cullen** requested that the March 1, 2021 Agenda be adopted. **Mayor Bradshaw** requested that the TCCA resolution **Commissioner Hurley** is presenting needs to be added to the agenda and voted on. Also, **Director of Accounts and Budgets Tracy Blair** requested that the Pettway Grant / Greenback be added to the agenda as well. **Commissioner Shaver** made a motion to approve the agenda with the additions requested and **Commissioner Brewster** seconded the motion.
- Upon Voice Vote, the motion PASSED unanimously.
- (5) Minutes Approval **Commission Chairman Cullen** requested that the February 1, 2021 minutes be accepted. **Commissioner Shaver** made a motion to accept the minutes as written. **Commissioner Whitfield** seconded the motion.
- Upon Voice Vote, the motion PASSED unanimously.
- (6) General Public Comments **Commission Chairman Cullen** opened the floor for the General Public Comments. The following people spoke:
- 1) **Tim Amos** – Adjoining property owner – opposes cell tower
 - 2) **Ben Mullins** – US Cellular Attorney
 - 3) **Shamaur Myrick** – Cell Tower Engineer
 - 4) **Robert “Wayne” Hinds** – Property owner of the land the cell tower may be placed on

- (7) Re-Zone 2.83
Acres from M-1
General
Industrial
District to A-1
Agriculture
Forestry District
Corporate Park
Dr. / 4th
Legislative
District

Commission Chairman Cullen called back to the floor **Loudon County Planning and Codes Director – Jim Jenkins** regarding the zoning request that were read at the public hearing at the beginning of the meeting.

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE APPROXIMATELY 2.83 ACRES FROM M-1, GENERAL INDUSTRIAL DISTRICT TO A-1 AGRICULTURE-FORESTRY DISTRICT CORPORATE PARK DR., TAX MAP 032, PARCELS 003.00, SITUATED IN THE 4th LEGISLATIVE DISTRICT

Commissioner Whitfield made a motion to approve the zoning resolution request and **Commissioner Meers** seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

The following commissioners voted AYE:

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

The following commissioners voted NAY: (0)

The motion PASSED. (10/0) RESOLUTION 030121-A

- (8) Re-Zone 38.0
Acres from A-2
Rural Residential
District to A-1
Agriculture
Forestry District
with T-1 Overlay
/ 5378 Steekee
Creek Road/ 4th
Legislative
District
(TABLED 60
Days)

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE APPROXIMATELY 38.1 ACRES FROM A-2, RURAL RESIDENTIAL DISTRICT TO A-1, AGRICULTURE-FORESTRY DISTRICT WITH T-1 OVERLAY, LOUDON COUNTY TAX MAP 056, PARCEL 181.00 LOCATED AT 5378 STEEKEE CREEK RD., LOUDON COUNTY, TN, SITUATED IN THE 4th LEGISLATIVE DISTRICT

Commissioner Whitfield made a motion to table the zoning item request for 60 days and **Commissioner Brewster** seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

The following commissioners voted AYE:

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

The following commissioners voted NAY: (0)

The motion is TABLED for 60 days. (10/0) RESOLUTION 030121-B

- (9) Re-Zone 1.1
Acres from C-1
General
Commercial
District to R-1
Residential / 181
Lee Hwy / 4th
Legislative
District

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE APPROXIMATELY 1.1 ACRES FROM C-1, GENERAL COMMERCIAL DISTRICT TO R-1, RESIDENTIAL DISTRICT, LOUDON COUNTY TAX MAP 065, PARCEL 021.00 LOCATED AT 181 LEE HWY., LOUDON COUNTY, TN, SITUATED IN THE 4th LEGISLATIVE DISTRICT

Commissioner Whitfield made a motion to approve the zoning resolution request and **Commissioner Brewster** seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

The following commissioners voted AYE:

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

The following commissioners voted NAY: (0)

The motion PASSED. (10/0) RESOLUTION 030121-C

- (10) Old High School

Mayor Bradshaw asked commission if there was any interest in the old high school. After a few moments of discussion, it was brought to the commission's attention that it is currently under contract.

- (11) 4th Year Clean
Audit

Mayor Bradshaw informed commission that Loudon County has received its fourth consecutive clean audit. Mayor Bradshaw stated it was an incredible job by all employees who handle a nickel within the county.

- (12) Update -
Regarding

Mayor Bradshaw had a couple of updates as well – the first one is the Transition Center that several other surrounding counties (Monroe, Blount, Loudon, Sevier and Knox County) are looking to increase workforce development and keep first time offenders and recovering addicts out of jail. **Governor Lee** has taken great interest in this as it could become a statewide

project with oversight by local agencies. **Mayor Bradshaw**, Sheriff's office representative, **District Attorney Russell Johnson** are part of the advisory committee.

- (13) Update – Federal Grant – State / Local Corona Virus Fiscal Recovery Funds

Mayor Bradshaw presented to commission the second update regarding the Federal Grant – State / Local Corona Virus Fiscal Recovery Funds. This grant is for 10.5 million and does have stipulations. It was stated that it could not be used for recurring expense. It was to be used for one-time expenses. **Mayor Bradshaw** is checking to see if this can be used to retire old debt. The stipulations are currently being reviewed.

- (14) Congratulations to Commissioner Brewster

Mayor Bradshaw expressed his congratulations to **Commissioner Brewster** for her two years of service as the chair for the Loudon County Republican Party.

- (15) Resolution – Meat Processing Training / Tennessee College of Applied Technology

Commissioner Hurley presented information to commission regarding a resolution that was presented at the TCCA meeting regarding meat processing. **Commissioner Hurley** stated that the Chairman of the Ag Committee and the Chairman of the Cattleman Association of Tennessee represent and request the resolution move forward.

Commissioner Hurley also stated that counties across the state are supporting this resolution and ask that Loudon County do so as well. The resolution request that state officials add meat processing training to Tennessee College of Applied Technology curriculum. **Commissioner Hurley** made a motion to write the resolution and send it to our State Representatives and State Senate. **Commissioner Waller** seconded the motion.

Commission Chairman Cullen called for a voice vote.

Upon Voice Vote, the motion PASSED unanimously. RESOLUTION 030121-D

- (16) Resolution – Drug Dealer Liability Lawsuit

Commission Chairman Cullen presented to commission the resolution for supporting the Drug Dealer Liability Act Lawsuit. **Attorney Bob Bowman** and **District Attorney Russell Johnson** requested Loudon County to go along with other counties who are suing big pharma companies. **Commissioner Shaver** made a motion to approve the resolution and **Commission Satterfield** seconded the motion.

Commission Chairman Cullen called for a Voice Vote.

Upon Voice Vote, the motion PASSED unanimously. RESOLUTION 030121-H

- (17) Resolution - Interlocal Agreement LCEDA – lease property

Economic Development Director, Jack Qualls presented to commission the following resolutions:

A Resolution – Loudon, County, Tennessee Amending the interlocal agreement governing LCEDA to permit the lease of property. This would enable the lease of property in Centre 75 which would facilitate the transaction allowing for a drive-in theatre.

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

Commission Chairman Cullen called for a Roll Call Vote.

The following commissioners voted AYE:

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

The following commissioners voted NAY: (1)
Shaver

The motion PASSED. (9/1) RESOLUTION 030121-E

- (18) Resolution – Sale of a lot in Center 75 Business Park / Drive-In Theatre

A Resolution – Loudon, County, Tennessee approving the sale of a lot in Centre 75 Business Park which would facilitate the transaction allowing for a drive-in-theatre. The leased lot(s) are directly behind (south of) the Good Fellas store.

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

Commission Chairman Cullen called for a Roll Call Vote.

The following commissioners voted AYE:
Whitfield, Cullen, Duff, Waller, Brewster, Meers, Hurley, Tinker, Satterfield
(9)

The following commissioners voted NAY: (1)
Shaver

The motion PASSED. (9/1) RESOLUTION 030121-F

(19) Resolution –
Sale of a lot in
Center 75
Business (East
of Good Fellas
Store)

A Resolution – Loudon, County, Tennessee approving the sale of a lot in Centre 75 Business Park for commercial development. The lot location is beside (east) of Good Fellas store.

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

Commission Chairman Cullen called for a Roll Call Vote.

The following commissioners voted AYE:

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

The following commissioners voted NAY: (0)

The motion PASSED. (10/0) RESOLUTION 030121-G

(20) Action Item
– Center 75
Business Park /
lighting repairs

Action Item – Loudon County, Tennessee requesting Loudon County as fiscal agent to allocate funds to support of Centre 75 Business Park lighting repairs.

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

Commission Chairman Cullen called for a Roll Call Vote.

The following commissioners voted AYE:

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

The following commissioners voted NAY: (0)

The motion PASSED. (10/0)

(21) Action Item
– Grant
Application for
funding road
improvements in
Centre 75
Business

Action Item – Loudon, County, Tennessee approving a grant application for the funding of certain road improvements in the Centre 75 Business.

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

Commission Chariman Cullen called for a Roll Call Vote.

The following commissioners voted AYE:

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

The following commissioners voted NAY: (0)

The motion PASSED. (10/0) EXHIBIT 030121-I

(22) Loudon
County Re-
Appraisal Plan /
5 Year

Property Assessor Mike Campbell presented to commission the Loudon County Re-appraisal Plan. (5 year vs. Current 4 year)

Commissioner Brewster made a motion to accept the re-appraisal plan. **Commissioner Tinker** seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

The following commissioners voted AYE:

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

The following commissioners voted NAY: (0)

The motion PASSED. (10/0) EXHIBIT 030121-J /RESOLUTION 030121-K

(23) \$ 17,000
Homeland
Security Grant /
No Matching
Funds

Director of Accounts and Budgets Tracy Blair presented to commission the recommendation to approve application / acceptance of \$ 17,000 Homeland Security Grant; no matching funds.

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

Commission Chairman Cullen called for a Roll Call Vote.

The following commissioners voted AYE:

Brewster, Meers, Hurley, Tinker, Satterfield, Whitfield, Cullen, Duff, Shaver, Waller (10) The following commissioners voted NAY: (0)

The motion PASSED. (10/0)

(24) Pettway
Grant – Loudon
County Libraries
(Lenoir City,
Philadelphia,
Loudon,
Greenback)

Director of Accounts and Budgets Tracy Blair presented to commission the recommendation to approve application / acceptance of the Pettway Grant for Loudon County Libraries as follows; no matching funds.

- A. Lenoir City \$ 3,000
- B. Philadelphia \$ 4,200
- C. Loudon \$ 3,400
- D. Greenback Library \$ 2000

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

Commission Chairman Cullen called for a Roll Call Vote.

The following commissioners voted AYE:

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

The following commissioners voted NAY: (0)

The motion PASSED. (10/0)

(25) Budget
Amendments –
Funds 101, 116,
119, 122, 141,
142, 171

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

- A. County General Fund 101 EXHIBIT 030121-L
- B. Recycling Centers Fund 116 EXHIBIT 030121-M
- C. Centre 75 Fund 119 EXHIBIT 030121-N
- D. Drug Fund 122 EXHIBIT 030121-O
- E. General Purpose School Fund 141 EXHIBIT 030121-P
- F. School Federal Projects Fund 142 EXHIBIT 030121-Q
- G. General Capital Projects Fund 171 EXHIBIT 030121-R

Commissioner Brewster made a motion to accept the recommendations for items A- G. **Commissioner Shaver** seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

The following commissioners voted AYE:

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

The following commissioners voted NAY: (0)

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

The motion PASSED. (10/0)

(26) Monthly
Reports

Director of Accounts and Budgets, Tracy Blair, requested that the record reflect that prior to the meeting the following report was distributed:

- 1) Summary Financial Statement EXHIBIT 030121-S

(27) Bonds &
Notaries

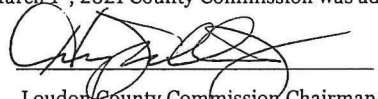
Commissioner Meers made a motion that was seconded by **Commissioner Shaver** to approve the following Notaries:

Marla Foster, Kristi D. Guider, Robert Hinton, Kellie Niles, Patricia Ouderkirk, Loren E. Plemmons, Lisa Russell, Michelle Stone, Susan Suafoa-Dinino, Brian Sumpton, G. Paige Tramell, Kimberlee A. Waterhouse, Cheryl Lynette Wright

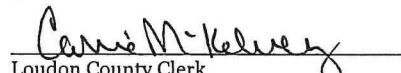
EXHIBIT 030121-T

(28)
Adjourn

There being no further business a motion being duly made by **Commissioner Shaver** and seconded by **Commissioner Waller**, the March 1st, 2021 County Commission was adjourned at 7:35 pm.


Loudon County Commission Chairman

ATTEST:


Loudon County Clerk


Loudon County Mayor

Loudon County Commission

Resolution # 030121-A

Re-Zone

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE APPROXIMATELY 2.83 ACRES FROM M-1, GENERAL INDUSTRIAL DISTRICT TO A-1 AGRICULTURE-FORESTRY DISTRICT CORPORATE PARK DR., TAX MAP 032, PARCELS 003.00, SITUATED IN THE 4th LEGISLATIVE DISTRICT

Loudon County Commission
RESOLUTION 030121-A

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE APPROXIMATELY 2.83 ACRES FROM M-1, GENERAL INDUSTRIAL DISTRICT TO A-1 AGRICULTURE-FORESTRY DISTRICT CORPORATE PARK DR., TAX MAP 032, PARCELS 003.00, SITUATED IN THE 4th LEGISLATIVE DISTRICT

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in the Loudon County newspaper, News Herald on December 16, 2020 consistent with the provisions of Tennessee Code Annotated, §13-7-105, and

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

Located at Corporate Park Dr. situated in the 4th Legislative District, referenced by Tax Map 032, Parcel 003.00, be rezoned from M-1, General Industrial District to A-1 Agriculture-Forestry District), being specifically shown on the attached illustrations.

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


ATTEST:

LOUDON COUNTY CHAIRMAN

DATE:

February 1, 2021

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: 10

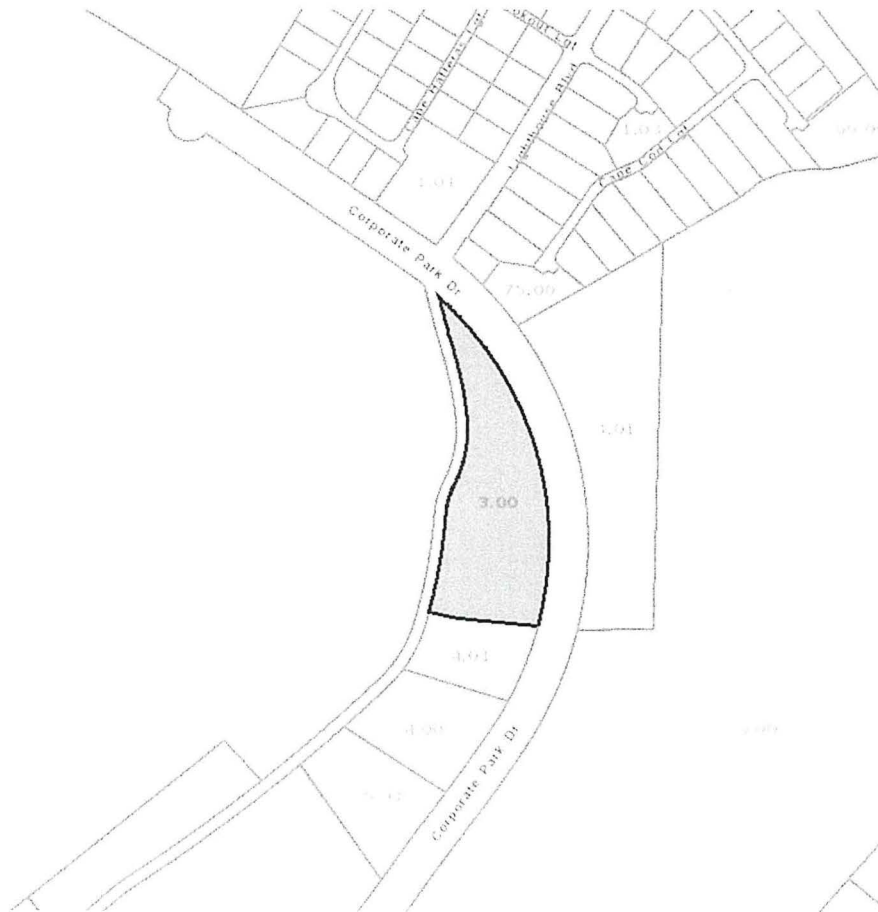
DISAPPROVED: 0


ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION
Dated: 2021

RESOLUTION NO. 030121-A

ILLUSTRATION ATTACHMENT

REZONE APPROXIMATELY 2.83 ACRES FROM M-1, GENERAL INDUSTRIAL DISTRICT TO A-1, AGRICULTURAL-FORESTRY DISTRICT REFERENCED BY LOUDON COUNTY TAX MAP 032, PARCEL 003.00 LOCATED AT CORPORATE PARK DR., LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT



Loudon County Commission
RESOLUTION 030121-B

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE APPROXIMATELY 38.1 ACRES FROM A-2, RURAL RESIDENTIAL DISTRICT TO A-1, AGRICULTURE-FORESTRY DISTRICT WITH T-1 OVERLAY, LOUDON COUNTY TAX MAP 056, PARCEL 181.00 LOCATED AT 5378 STEEKEE CREEK RD., LOUDON COUNTY, TN, SITUATED IN THE 4th LEGISLATIVE DISTRICT

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

and the Planning Commission has forwarded a recommendation regarding the Loudon County, Tennessee,

and a description of the resolution appeared in the Loudon County newspaper on 07, 2021 consistent with the provisions of Tennessee Code Annotated, §

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

Located at 5378 Steekee Creek Rd. situated on Parcel 181.00 be rezoned from A-2, Rural Residential District to A-1, Agriculture-Forestry District with T-1, Telecommunications overlay as shown on the said illustration being part of this Resolution.

BE IT FINALLY RESOLVED, that this Resolution shall take effect on the date of its passage, unless otherwise provided, and the welfare requiring it.

ATTEST

LOUDON COUNTY CHAIRMAN

DATE: _____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: _____ 10 _____

DISAPPROVED: _____ 0 _____


ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION
Dated:

Loudon County Commission

Resolution # 030121-B

Re-Zone

A
TEN
TENNE
ACRES FR
AGRICULTU
COUNTY TAX M
CREEK RD., LOUDON
LEGISLATIVE DISTRICT

ING THE ZONING MAP OF LOUDON COUNTY,
TO CHAPTER SEVEN, §13-7-105 OF THE
ED, TO REZONE APPROXIMATELY 38.1
ENTIAL DISTRICT TO A-1,
T WITH T-1 OVERLAY, LOUDON
LOCATED AT 5378 STEEKEE
ATED IN THE 4th

TABLED / 60 DAYS

RESOLUTION NO. 030121-B

ILLUSTRATION ATTACHMENT

REZONE APPROXIMATELY 38.1 ACRES FROM A-2, RURAL RESIDENTIAL DISTRICT TO A-1, AGRICULTURE-FORESTRY RESIDENTIAL DISTRICT WITH T-1, TELECOMMUNICATIONS OVERLAY REFERENCED BY LOUDON COUNTY TAX MAP 056, PARCELS 181.00 LOCATED AT 5378 STEEKEE CREEK., LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT



Loudon County Commission

Resolution # 030121-C

Re-Zone

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE APPROXIMATELY 1.1 ACRES FROM C-1, GENERAL COMMERCIAL DISTRICT TO R-1, RESIDENTIAL DISTRICT, LOUDON COUNTY TAX MAP 065, PARCEL 021.00 LOCATED AT 181 LEE HWY., LOUDON COUNTY, TN, SITUATED IN THE 4th LEGISLATIVE DISTRICT

Loudon County Commission
RESOLUTION 030121-C

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE APPROXIMATELY 1.1 ACRES FROM C-1, GENERAL COMMERCIAL DISTRICT TO R-1, RESIDENTIAL DISTRICT, LOUDON COUNTY TAX MAP 065, PARCEL 021.00 LOCATED AT 181 LEE HWY., LOUDON COUNTY, TN, SITUATED IN THE 4th LEGISLATIVE DISTRICT

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


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

WHEREAS, a notice of public hearing and a description of the resolution appeared in the Loudon County newspaper, the News Herald on January 27, 2021 consistent with the provisions of Tennessee Code Annotated, §13-7-105, and

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

Located at 181 Lee Hwy. situated in the 4th Legislative District, referenced by Tax Map 065, Parcel 021.00 be rezoned from C-1, General Commercial District to R-1, Residential District as shown on the attached illustration; said illustration being part of this Resolution.

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


ATTEST


LOUDON COUNTY CHAIRMAN

DATE: 3-1-2021


APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: 10

DISAPPROVED: 0


ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION
Dated:

ILLUSTRATION ATTACHMENT

REZONE APPROXIMATELY 1.1 ACRES FROM C-1, GENERAL COMMERCIAL DISTRICT TO R-1, RESIDENTIAL DISTRICT REFERENCED BY LOUDON COUNTY TAX MAP 065, PARCELS 021.00 LOCATED AT 181 LEE HWY., LOUDON COUNTY, TN, SITUATED IN THE 4TH LEGISLATIVE DISTRICT



Loudon County Commission

Resolution # 030121-D

Resolution to Add Meat Processing Training to Tennessee College of Applied Technology Curriculum

Loudon County Commission
RESOLUTION 030121-D

**RESOLUTION REQUESTING FOR STATE OFFICIALS TO ADD MEAT
PROCESSING TRAINING TO TENNESSEE COLLEGE OF APPLIED TECHNOLOGY
CIRRICULM**

WHEREAS, Tennessee College of Applied Technology currently offers training for various types of skill development throughout the State; and

WHEREAS, the COVID- 19 pandemic has impacted food processing plants Nationwide; and

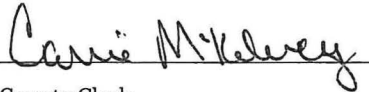
WHEREAS, the impact of the COVID-19 pandemic has created a need for skilled meat processing labor throughout the country: and

WHEREAS, States have identified a need for such skilled training.


NOW THEREFORE BE IT RESOLVED, that the Loudon County Legislative Body, requests state officials to consider recommending and funding such training curriculum through Tennessee College of Applied Technology facilities.

APPROVED AND ADOPTED, by the Loudon County Legislative Body this the 1st day of March 2021.

ATTEST:



County Clerk



County Mayor



Commission Chairman

Loudon County Commission

Resolution # 030121-E

Interlocal Agreement Governing LCEDA

Loudon County Commission
RESOLUTION 030121-E

APPROVING AN AMENDED INTERLOCAL AGREEMENT
WITH CITY OF LOUDON
FOR CENTRE SEVENTY-FIVE BUSINESS PARK

WHEREAS, Loudon County and the City of Loudon are the owners and developers of Centre 75 Business Park in Loudon; and

WHEREAS, Loudon County and the City of desire to authorize the lease of property located in the Centre 75 Business Park.


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

Section 1. The attached Interlocal Agreement for the Centre Seventy-five Business Park are hereby adopted and made part of this Resolution

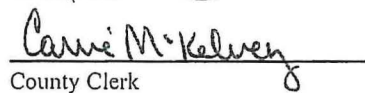
Attest:



County Chairman



County Mayor



County Clerk

Loudon County Commission
RESOLUTION 030121-E
Signed Copy

INTERLOCAL AGREEMENT

This agreement, made and entered into this the 1st day of March, 2021, by and between the County of Loudon (County), a political subdivision of the State of Tennessee, and the City of Loudon (City), a municipal corporation under the laws of the State of Tennessee.

Whereas, the Loudon County Economic Development Agency, the economic development organization of the County of Loudon, City of Loudon and City of Lenoir City, has negotiated an option agreement to purchase from James Purdy, owner, approximately 270 acres of real property located on Highway 72, adjacent to and south of Interstate 75; and

Whereas, owner has previously prepared development plans for the property, with the assistance of Lockwood Greene Engineering Firm, which plans have been approved by the Loudon Regional Planning Commission, and

Whereas, the lack of available and improved property for economic development growth hinders the County's ability to successfully attract quality business locations which contribute to a strong economic base, and

Whereas, the legislative bodies of County and City desire by appropriate official action to enter into an intergovernmental agreement to acquire and develop the described property for economic development purposes; and

Whereas, the legislative bodies of County and City desire by appropriate official action to authorize the Loudon County Economic Development Agency to negotiate and secure binding offers to purchase or lease the property for economic development;

NOW, THEREFORE, IN CONSIDERATION OF THE MUTUAL COVENANTS AND AGREEMENTS HEREIN, THE PARTIES HEREBY AGREE AS FOLLOWS:

W I T N E S S E T H

1. Property acquisition and infrastructure: The City and County agree to participate in the development of a business park necessitating the purchase of property, under option by the Economic Development Agency, and to construct roads, utilities, drainage appurtenances, street lighting, landscaping, signs and other such related improvements and professional services, including but not limited to engineering, legal and project management services. Costs associated with the development shall be shared among the parties based on the following percentage: 30% for the City of Loudon and 70% for the County of Loudon. In addition, the City

of Loudon shall assume responsibility for financing the construction/installation of utilities (water, sewer, gas, electric) for the project. The combined responsibility equates to a 40% City and 60 % County involvement. Each entity shall assume responsibility for financing its proportional share of the costs involved with the project. ***The responsibility for future infrastructure and improvements shall require a contribution of 40% from the City and 60% from the County.***

2. Recapturing of local expenditures through land sales and designation of excess monies:

a. Each entity shall receive the proportionate amount of revenue generated from the sale of land based on the percentage of project investment in paragraph 1 which is ***40% to the City and 60% to the County***. The project's fiscal agent shall disburse the revenue to the appropriate entity within ***thirty*** days from receipt of payment; within a time frame mutually agreed upon ***by the City and County finance directors; or upon satisfaction of a condition precedent in a written contract for sale or lease of land.***

b. The parties shall determine, by appropriate ordinance or resolution, the respective community's desire to retain authority over the sale of land or to transfer such authority to the Board of the Loudon County Economic Development Agency. This is a local option not affecting the rights of the other party. ***Currently***, the Board shall have the authority to act on behalf of the party and may negotiate and enter into binding land sale ***or lease*** agreements ***subject to the approval of both parties.***

c. The actual selling price ***or rent*** to be offered to prospective purchasers ***or tenants*** shall be established by the Board. Excess monies generated from ***all leases*** shall be retained in the park account and shall be expended for park maintenance or improvements. The Loudon County Economic Development Agency shall determine the manner in which such funds are utilized. Upon approval by both the City and County, following recommendation by the Board, excess funds may be withdrawn and redistributed to the parties following approval by the legislative bodies or used for other development projects as approved by the legislative bodies.

3. Fiscal Agent: County shall serve as fiscal agent for the project and shall assume responsibility for payments to contractors and for other necessary expenses, as well as appropriate disbursements to County and City. The fiscal agent shall maintain a current and separate fund account indicating the source of all funds derived and an itemization of all expenditures and purposes of expenditures. It is understood that the fiscal agent shall not charge against the project account for any administration costs incurred in this role.

4. Utility connection charges: Any customer connecting into any utility shall be

exempt from any connection fee or charge if the improvement was constructed and financed jointly under the terms of this agreement. This section shall not exempt payments from customers for any facility improvement charge for facilities which are not part of this agreement.

5. Project management: The Loudon County Economic Development Agency is the designated project manager and will be responsible for assuring that all improvements comply with specifications. The agency shall, prior to payment, approve all invoices relating to the project. The agency shall serve as the primary liaison between the fiscal agent, contractor and engineering firm, and when necessary settle conflicts which may arise during the contract period. In consideration thereof, the agency shall receive a management fee in the amount of \$200.00 per acre of property sold.

7. Governing and administration of park: The Board of the Loudon County Economic Development Agency shall be responsible for the maintenance and administration of the property. It is specifically understood that no property will be sold to any purchaser without the approval of both parties. In addition, the Board shall prepare restrictive covenants for the park which shall address at a minimum land use and design restrictions. The Legislative bodies of the County and City shall approve the covenants prior to recording and sale of land. ***The Board shall act as property manager with respect to all leases.***

8. Ownership and maintenance of infrastructure improvements: It is understood that water, sewer, gas, and electric utilities constructed shall be dedicated to the municipal utility and that roads shall be dedicated to the City of Loudon. Excess funds shall not be used within the park for the maintenance of any dedicated utility. Under the proper circumstances, exceptions may be made by the Board as to roads.

9. Assignment of responsibilities of the Economic Development Agency: In the event the Loudon County Economic Development Agency should be dissolved, or its function and organizational structure should be changed, the authority, duties and responsibilities given to it under this agreement, shall be assumed by the successor agency that assumes the comparable role and responsibility presently carried out by the Loudon County Economic Development Agency.

10. Amendments and termination of agreement: This agreement may be amended at any time upon approval of both parties. The agreement shall expire when all the property in the park has been sold and the park excess funds have been spent or are distributed between the parties (based on the same percentage as used for allocating development cost contributions).

11. Adoption: This agreement shall take effect upon adoption by both parties and supersede the Interlocal Agreement signed on August 19, 1999.

IN WITNESS WHEREOF, the parties herein have executed this agreement in duplicate on the day and date first above written.

ATTEST:

Carmie McKeever

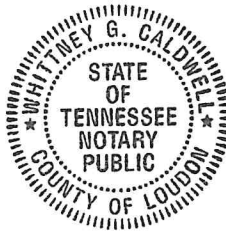


COUNTY OF LOUDON

Rollen Bradshaw, II
MAYOR
ROLLEN BRADSHAW, II

ATTEST:

Whitney G. Caldwell



CITY OF LOUDON

Jeff Harris
MAYOR
JEFF HARRIS

Loudon County Commission
RESOLUTION 030121-E
MARKED THRU COPY PRESENTED
INTERLOCAL AGREEMENT

This agreement, made and entered into this the 1st day of March, 2021, by and between the County of Loudon (County), a political subdivision of the State of Tennessee, and the City of Loudon (City), a municipal corporation under the laws of the State of Tennessee.

Whereas, the Loudon County Economic Development Agency, the economic development organization of the County of Loudon, City of Loudon and City of Lenoir City, has negotiated an option agreement to purchase from James Purdy, owner, approximately 270 acres of real property located on Highway 72, adjacent to and south of Interstate 75; and

Whereas, owner has previously prepared development plans for the property, with the assistance of Lockwood Greene Engineering Firm, which plans have been approved by the Loudon Regional Planning Commission, and

Whereas, the lack of available and improved property for economic development growth hinders the County's ability to successfully attract quality business locations which contribute to a strong economic base, and

Whereas, the legislative bodies of County and City desire by appropriate official action to enter into an intergovernmental agreement to acquire and develop the described property for economic development purposes; and

Whereas, the legislative bodies of County and City desire by appropriate official action to authorize the Loudon County Economic Development Agency to negotiate and secure binding offers to purchase or lease the property for economic development;

NOW, THEREFORE, IN CONSIDERATION OF THE MUTUAL COVENANTS AND AGREEMENTS HEREIN, THE PARTIES HEREBY AGREE AS FOLLOWS:

WITNESSETH

1. Property acquisition and infrastructure: The City and County agree to participate in the development of a business park necessitating the purchase of property, under option by the Economic Development Agency, and to construct roads, utilities, drainage appurtenances, street lighting, landscaping, signs and other such related improvements and professional services, including but not limited to engineering, legal and project management services. Costs associated with the development shall be shared among the parties based on the following percentage: 30% for the City of Loudon and 70% for the County of Loudon. In addition, the City

of Loudon shall assume responsibility for financing the construction/installation of utilities (water, sewer, gas, electric) for the project. The combined responsibility equates to a 40% City and 60 % County involvement. Each entity shall assume responsibility for financing its proportional share of the costs involved with the project. ***The responsibility for future infrastructure and improvements shall require a contribution of 40% from the City and 60% from the County.***

2. Recapturing of local expenditures through land sales and designation of excess monies:

a. Each entity shall receive the proportionate amount of revenue generated from the sale of land based on the percentage of project investment in paragraph 1 which is ***40% to the City and 60% to the County.*** The project's fiscal agent shall disburse the revenue to the appropriate entity within ~~fourteen~~ ***thirty*** days from receipt of payment; within a time frame mutually agreed upon ***by the City and County finance directors; or upon satisfaction of a condition precedent in a written contract for sale or lease of land.***

b. The parties shall determine, by appropriate ordinance or resolution, the respective community's desire to retain authority over the sale of land or to transfer such authority to the Board of the Loudon County Economic Development Agency. This is a local option not affecting the rights of the other party. ~~If so designated~~ ***Currently***, the Board shall have the authority to act on behalf of the party and may negotiate and enter into binding land sale ***or lease*** agreements ***subject to the approval of both parties.***

~~c. _____ However, under any circumstances, the Economic Development Agency shall not negotiate a land sales agreement in an amount less than the "base amount" (herein defined in subsection e.) unless specifically approved by both legislative bodies.~~

~~d. _____ If a local entity retains the option to approve land sales, following receipt of notifications by the Loudon County Economic Development Agency, the legislative body must take action on the request for approval of sale within fourteen days. It is agreed that the failure to act within fourteen days has the effect of an irrevocable consent to sell.~~

~~e. _____ A per acre base amount, being the sum total of land acquisition, infra structure expenditures, project management fee and a maintenance allotment (determined to be \$ _____), divided by the number of developable acres, shall be used to establish minimum per acre land prices, above which any land sale amount shall be considered to be excess monies. Developable acreage s hall be interpreted to mean the amount of land remaining and suitable for development after deduction of areas designated for public rights of way, drainage structure easements and existing utility easements.~~

~~f. The "base amount" shall be established following the transfer of land by the seller and the acceptance of construction bids. The base amount shall be certified by both parties prior to the initial sale of land.~~

c. The actual selling price **or rent** to be offered to prospective purchasers **or tenants** shall be established by the Board. Excess monies generated from **all leases** land sales, ~~exceeding the base amount, after payment of expenses involving the sale,~~ shall be retained in the park account and shall be expended for park maintenance or improvements. The Loudon County Economic Development Agency shall determine the manner in which such funds are utilized. Upon approval by both the City and County, following recommendation by the Board, excess funds may be withdrawn and redistributed to the parties following approval by the legislative bodies or used for other development projects as approved by the legislative bodies.

~~3. Grant fund allocated to the project: Any Federal or State grant received and applied to the project for land acquisition, infrastructure development or related in any way to the project shall be deducted from expenditures excluding any minimum matching requirements. Any grants authorized as a part of the initial construction phase shall be considered in establishing the "base amount".~~

4. Fiscal Agent: County shall serve as fiscal agent for the project and shall assume responsibility for payments to contractors and for other necessary expenses, as well as appropriate disbursements to County and City. The fiscal agent shall maintain a current and separate fund account indicating the source of all funds derived and an itemization of all expenditures and purposes of expenditures. ~~When construction funds are needed the fiscal agent shall notify and submit copies of invoices to the county for payment based on the agreed percentage stated in paragraph 1. Payments shall be remitted to the fiscal agent within ten working days following notification of the invoice. The fiscal agent shall send a quarterly financial report to all parties showing funds received, an itemization of payments made, and the amount and status of funds in hand. The County shall employ the project engineer and let bids and award construction contracts. It is understood that the fiscal agent shall not charge against the project account for any administration costs incurred in this role.~~

5. Utility connection charges: Any customer connecting into any utility shall be exempt from any connection fee or charge if the improvement was constructed and financed jointly under the terms of this agreement. This section shall not exempt payments from customers for any facility improvement charge for facilities which are not part of this agreement.

6. Project management: The Loudon County Economic Development Agency is

the designated project manager and will be responsible for assuring that all improvements comply with specifications. The agency shall, prior to payment, approve all invoices relating to the project. The agency shall serve as the primary liaison between the fiscal agent, contractor and engineering firm, and when necessary settle conflicts which may arise during the contract period. ~~Board shall prepare and distribute, to County and City, a quarterly report on the development of the park.~~ In consideration thereof, the agency shall receive a management fee in the amount of \$200.00 per acre of property sold.

7. Governing and administration of park: The Board of the Loudon County Economic Development Agency shall be responsible for the maintenance and administration of the property. It is specifically understood that no property will be sold to any purchaser without the approval of both parties ~~except as may be otherwise authorized under the terms of this agreement.~~ In addition, the Board shall prepare restrictive covenants for the park which shall address at a minimum land use and design restrictions. The Legislative bodies of the County and City shall approve the covenants prior to recording and sale of land. ***The Board shall act as property manager with respect to all leases.***

8. Ownership and maintenance of infrastructure improvements: It is understood that water, sewer, gas, and electric utilities constructed shall be dedicated to the municipal utility and that roads shall be dedicated to the City of Loudon. Excess funds shall not be used within the park for the maintenance of any dedicated utility. Under the proper circumstances, exceptions may be made by the Board as to roads.

9. Assignment of responsibilities of the Economic Development Agency: In the event the Loudon County Economic Development Agency should be dissolved, or its function and organizational structure should be changed, the authority, duties and responsibilities given to it under this agreement, shall be assumed by the successor agency that assumes the comparable role and responsibility presently carried out by the Loudon County Economic Development Agency.

10. Amendments and termination of agreement: This agreement may be amended at any time upon approval of both parties. The agreement shall expire when all the property in the park has been sold and the park excess funds have been spent or are distributed between the parties (based on the same percentage as used for allocating development cost contributions).

11. Adoption: This agreement shall take effect upon adoption by both parties and supersede the Interlocal Agreement signed on August 19, 1999.

IN WITNESS WHEREOF, the parties herein have executed this agreement in duplicate on the day and date first above written.

ATTEST:

COUNTY OF LOUDON

MAYOR
ROLLEN BRADSHAW, II

ATTEST:

CITY OF LOUDON

MAYOR
JEFF HARRIS

Loudon County Commission

Resolution # 030121-F

Sale of Centre 75 / Facilitate the
transaction allowing for a
Drive-In Theatre (South of Good
Fellas Store)

Loudon County Commission
RESOLUTION 030121-F

**APPROVING LEASE AGREEMENT
WITH LOUDON ENTERTAINMENT, LLC,
IN CENTRE 75 BUSINESS PARK**

WHEREAS, The City of Loudon and Loudon County own the Centre 75 Business Park development in Loudon, Tennessee; and

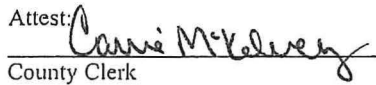
WHEREAS, Loudon Entertainment, LLC desires to lease a parcel of the Centre 75 Business Park identified as Tax Map 040, Parcel 105.04 from the City of Loudon and Loudon County.

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

Section 1. The County Mayor is hereby authorized to sign the attached lease agreement for Tax Map 040, Parcel 105.04, approximately 10.31± acres with Loudon Entertainment, LLC.


Commission Chairman


Mayor

Attest: 
County Clerk

Loudon County Commission

Resolution # 030121-G

Sale of Lot in Centre 75 / for
commercial development
(East of Good Fellas Store)

**Loudon County Commission
RESOLUTION 032121-G**

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

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

WHEREAS, The Loudon County Economic Development Agency recommends the sale of approximately 1.67± acres of real property within Centre 75 Business Park, being identified as Tax Map 040, Parcel 105.01.

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

Section 1. The Loudon County Commission hereby concurs with the recommendation and agrees to sell approximately 1.67± acres of real property within Centre 75 Business Park, being identified as Tax Map 040, Parcel 105.01 of Loudon County, Tennessee, for a total purchase price of \$485,000.

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

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

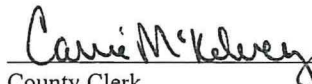
Attest:



Commission Chairman



County Mayor



County Clerk

Loudon County Commission

Resolution # 030121-H

Drug Dealer Liability Act Lawsuit

RESOLUTION IN SUPPORT OF DRUG DEALER LIABILITY ACT LAWSUIT

The Loudon County Legislative Body meeting in regular session on the 15th day of March 2021, a quorum being present and a majority voting in the affirmative, hereby RESOLVES as follows:

WHEREAS, Loudon County, as well as other counties in Tennessee and in surrounding states, has experienced an epidemic related to the distribution and use of opioids by its citizens that has generated critical issues and problems for Loudon County, including but not limited to opioid addiction by Loudon County citizens, drug overdose deaths, the birth of drug dependent babies, a rise in criminal charges convictions for the illegal sale and use of opioids as well as other crimes resulting from the opioid abuse epidemic, including but not limited to burglary, theft, and fraud, and the lost of productivity of the citizens in the workplace, damage and destruction to the family unit, all resulting from the illegal sale, distribution, and use of opioids in Loudon County;

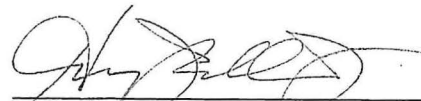
WHEREAS, District Attorney Russell Johnson is the duly elected District Attorney General for the 9th Judicial District of the State of Tennessee;

WHEREAS, General Johnson brought a lawsuit in 2017 through the law firm of Branstetter, Stranch & Jennings, PLLC to recover money for Loudon County under Tennessee's Drug Dealer Liability Act ("DDLA"), and that lawsuit is pending Campbell County Circuit Court;

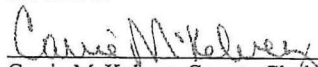
The Loudon County Commission hereby RESOLVES that it fully supports the lawsuit, approves of the actions taken in the lawsuit thus far on its behalf, approves of the lawsuit going forward with Loudon County as the named plaintiff, and retains the law firm of Branstetter, Stranch & Jennings, PLLC as counsel in this matter.

APPROVED:


Rollen Bradshaw, County Mayor


Henry Cullen, Chairman of Board of Commissioners

ATTEST:


Carrie McKelvey, County Clerk

Loudon County Commission

Exhibit # 030121-I

Action Item Grant –
Application for Funding Road
Improvements in Centre 75 Business



CENTRE 75 BUSINESS PARK
CONCEPTUAL MASTER PLAN - THREE LOTS
LOUDON, LOUDON COUNTY, TENNESSEE



Loudon County Commission

Exhibit # 030121- J / Resolution 030121-K

Loudon County Re-Appraisal Plan

5 - YEAR
REAPPRAISAL PLAN

Loudon County

SUBMISSION DATE:

2 MARCH 2021

ASSESSOR OF PROPERTY

Mike Campbell

TABLE OF CONTENTS

Breakdown of Inspection Cycle.....	3
1 st Year of Inspection Cycle.....	4
2 nd Year of Inspection Cycle.....	5
3 rd Year of Inspection Cycle.....	6
4 th Year of Inspection Cycle.....	7
5 th Year of Inspection Cycle.....	8
County Index Map Showing Inspection Cycle.....	9
Narrative Information for Visual Inspections.....	10
Narrative Information for Revaluation Year.....	12
Assessor's Personnel Assignments.....	15
Signature Page.....	16
Resolution of Legislative Body.....	17

Loudon County

4 - YEAR VISUAL INSPECTION CYCLE

START DATE OF INSPECTION CYCLE: JULY 1st, 2021

ASSESSOR: Mike Campbell

URBAN 1'=50' & 100' MAPS	<u>21,757</u>	(Except C//Other)
RURAL 1'=400' MAPS	<u>10,317</u>	(Except C//Other)
COMMERCIAL/INDUSTRIAL	<u>1,507</u>	
ALL OTHER TOTAL	<u>1,011</u>	
PARCELS	<u>34,592</u>	
PARCELS ENTERED	<u>34,592</u>	

TOTAL MAPS	1" = 50'	<u>259</u>
	1' = 100'	<u>83</u>
	1" = 400'	<u>83</u>

1ST INSPECTION YEAR

PARCELS TO BE INSPECTED FOR 2022

URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL
7,585	1,682	107	158	9,532	27.6%

MAPS TO BE INSPECTED FOR 2022

1" = 400' Maps	43,44,51,59,60,61,69,70,71,78,79,80,83,84

1" = 100' Maps	34E,F,K,L,M,N,42C,D,E,F,L,M,43A,I,P,50C,D,E,F,K,L,M,N,51A,B,51H,I,58C,D
	E,J,K,L,M,N,O,59A,H,I,P,68C,D,F,G,J,K,L,M,N,O,69A,F,M,N, 70H,L,M,77C,D
	F,78B,C,E,G,H,I,J,L,P,79C,M,80G,80H,85A

1" = 50' Maps	

PERCENTAGE OF TOTAL PARCELS TO BE INSPECTED THIS YEAR:

27.6%

% OF PARCELS CHECKED FOR QUALITY CONTROL

URBAN	RURAL	COMM/IND	OTHER	TOTAL %
5%	5%	5%	5%	5%

2ND INSPECTION YEAR

PARCELS TO BE INSPECTED FOR 2023

URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL
5,888	3,365	430	187	9,870	28.5%

MAPS TO BE INSPECTED FOR 2023

1" = 400' Maps	2,3,4,5,6,7,8,9,10,11,12,15,16,17,21,22,27,28,29,35,36,37

1" = 100' Maps	2O,3N,5J,6E,6L,6M,6P,7A,7G,7I,7J,7N,7O,7P,9E,9K,9L,9N,9O,10C,10D,10E,10F
	10H,I,J,K,L,M,O,P, 11B,C,G,I,M,O,P,14C,J,15A,B,D,E,F,H,I,J,K,L,M,N,O,P,16A,B,C
	D,E,F,G,H,I,J,K,O,P,17A,B,G,H,N,21A,B,C,D,F,G,H,L,N,22C,F,G,22K,N,27B,E,F,G
	K,N,28A,C,K,N,O,35C,I,K,L,P,36C,E,F,

1" = 50' Maps	

PERCENTAGE OF TOTAL PARCELS TO BE INSPECTED THIS YEAR:

28.5%

% OF PARCELS CHECKED FOR QUALITY CONTROL

URBAN	RURAL	COMM/IND	OTHER	TOTAL %
5%	5%	5%	5%	5%

3RD INSPECTION YEAR

PARCELS TO BE INSPECTED FOR 2024

URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL
5,761	1,644	562	405	8,372	24.2%

MAPS TO BE INSPECTED FOR 2024

1" = 400' Maps	13, 14, 18, 19, 20, 23, 24, 25, 26, 30, 31, 32, 33, 34

1" = 100' Maps	14C, J, 15N, O, P, 18K, 19E, 20A, B, C, D, E, F, G, H, I, J, K, L, M, N, O, P, 23K, N, 24M, 25K, L, 26A
	B, C, G, J, 31B, C, E, F, J, 32A, C, D, F, K, M, 33F, I, J, K, L, N, O, P,

1" = 50' Maps	

PERCENTAGE OF TOTAL PARCELS TO BE INSPECTED THIS YEAR:

24.2%

% OF PARCELS CHECKED FOR QUALITY CONTROL

URBAN	RURAL	COMM/IND	OTHER	TOTAL %
5%	5%	5%	5%	5%

4TH INSPECTION YEAR

PARCELS TO BE INSPECTED FOR 2025

URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL
2,496	3,653	385	284	6,818	19.7%

MAPS TO BE INSPECTED FOR 2025

1" = 400' Maps	38,39,40,41,42,45,46,47,48,49,50,53,54,55,56,57,58,62,63,64,65,66,67,68,72,73
	74,75,76,77,81,82,87,89,

1" = 100' Maps	39E,40B,C,D,E,G,H,K,L,M,O,P,41A,B,C,G,H,I,J,O,P,47C,48A,C,F,K,N,49A,50H,55M,
	65D,E,67B,

1" = 50' Maps	

PERCENTAGE OF TOTAL PARCELS TO BE INSPECTED THIS YEAR:

19.7%

% OF PARCELS CHECKED FOR QUALITY CONTROL

URBAN	RURAL	COMM/IND	OTHER	TOTAL %
5%	5%	5%	5%	5%

5TH INSPECTION YEAR

PARCELS TO BE INSPECTED FOR 2026

URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL
				0	0.0%

MAPS TO BE INSPECTED FOR 2026

1" = 400'
Maps

1" = 100'
Maps

1" = 50'
Maps

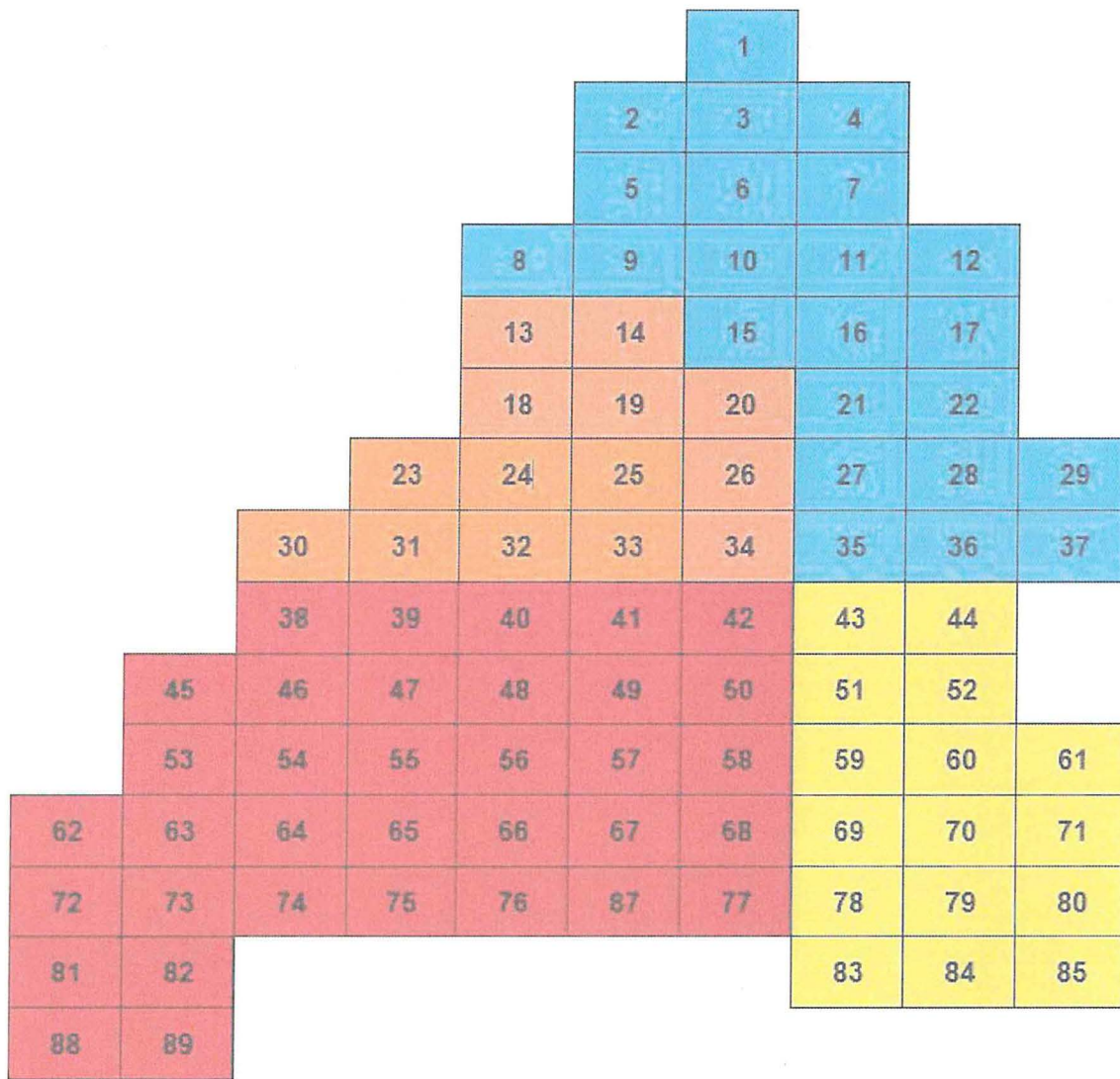
PERCENTAGE OF TOTAL PARCELS TO BE INSPECTED THIS YEAR:

0.0%

% OF PARCELS CHECKED FOR QUALITY CONTROL

URBAN	RURAL	COMM/IND	OTHER	TOTAL %
5%	5%	5%	5%	5%

COUNTY INDEX MAP



Year
1

9,532

Year
2

9,870

Year
3

8372

Year
4

6,818

Total

34592

NARRATIVE INFORMATION --- VISUAL INSPECTION

- A. **Field Inspectors:** The assessor's office will utilize trained, competent field personnel to measure and list all types of improvements in the field. Assistance may be requested from the Division of Property Assessments (DPA) upon encountering any special or unique improvements where additional expertise is needed.
- B. **Training Recommended:** The assessor's office will participate in DPA, CTAS, and/or TnAAO seminars, workshops, and courses relating to current procedures and valuation of properties.
- C. **Quarterly Progress Reports:** The assessor's office will provide a quarterly progress report to the DPA that accurately documents progress achieved during the reporting period. This report will show the number of parcels reviewed, current data entry status, and a listing of the maps that have been reviewed.
- D. **Accuracy of All Attributes:** Both land and improvements will be reviewed on every parcel during the review phase for accuracy and completeness. This includes the physical attributes of the land, such as topography, and tree lines that may have changed since the last inspection cycle.
- E. **Changes to Parcels:** Any new structures, additions, and remodeling will be keyed in the current file to maintain fairness and equity among all property owners. Changes held until reappraisal or future years, if any, will be nominal in nature. Review will be considered complete when changes have been entered into the CAMA system.
- D. **Geographic Areas Assigned:** Annual visual inspection of parcels are defined for each year in this report. The inspection of all rural, urban, commercial and exempt properties will be completed by the end of the cycle explained within this report.
- F. **Map Maintenance Schedule and Explanations:** Map maintenance will be worked on a daily basis, with the CAMA file being current at all times. Sales verification procedures will comply with procedures outlined in current publications of the DPA.

G. **Use of Aerial Photography for Review:** Maps may be reviewed using a combination of on-site inspection and aerial photography and/or oblique imagery for all attributes of the parcels, provided that the outcome will result in accurate assessments. On-site field review will be utilized when accurate information cannot be ascertained from the aerial and/or oblique imagery.

H. **Quality Assurance Efforts Planned:** Quality of work for visual review and data entry will be maintained by the assessor. All field review work and data entry will be subjected to quality control measures by a staff member in the office who did not complete the initial work. Additionally, assessment summaries and other tools within the CAMA system will be reviewed on a regular basis to identify any irregularities in value which may indicate significant errors.

NARRATIVE INFORMATION – REVALUATION YEAR

- A. **Personnel Needs:** The assessor's office will ensure that staff adequate in quantity and training will be available to perform the functions necessary to complete a timely and acceptable revaluation program. Where additional expertise is needed, the assessor's office may request assistance from the DPA while understanding that existing DPA workload may limit the amount of resources available during the revaluation year. It is further understood that DPA assistance will generally be prioritized first for 6- and 5-year reappraisal cycle counties and lastly for 4-year reappraisal cycle counties.
- B. **Office Space and Equipment Needs:** Adequate office supplies and necessary equipment for the assessor's office will be planned and budgeted for so that a timely and acceptable revaluation program can be completed.
- C. **Use of Aerial Photographs / Oblique Imagery:** Aerial photography and/or oblique imagery will be utilized to review and update location, access, land grades, improvements, tree lines, acreage, etc. Additional tools that integrate CAMA data into geographic information systems (GIS) will also be used to evaluate and update the consistency of improvement types, land tables, NBHD codes, etc.
- D. **Assistance of Division of Property Assessments:** Technical support in developing base rates (base house, commercial improvement types, etc.), OBY rates, small tract valuation tables, market and use farm schedules, and commercial and industrial property valuation may be requested from the DPA while understanding the constraints as mentioned in section A above.
- E. **Development of Sales File:** Sales data will be entered into the CAMA system in a timely manner to ensure the most relevant, accurate information is available for revaluation purposes. It is understood and acknowledged that ninety (90) days from the date of recording should be considered the maximum amount of time for sales data entry. The assessor's office will make reasonable efforts to minimize the number of days that elapse between the recording of deeds and sales data entry during the revaluation year.
- F. **Neighborhood Codes:** Neighborhood codes will be checked for consistency and delineated in a manner that is reasonable for mass appraisal purposes.

G. Improvement Valuation:

1. Base Rate Development: Residential improvement values (base house) will be based on the most current market derived data available. Commercial rates will be derived from Marshall & Swift Valuation Service and adjusted for the local market.
2. Out Building and Yard Items: OBY costs and depreciation tables will be derived from Marshall & Swift Valuation Service. If the local market dictates a deviation from the published cost data, sufficient evidence will be collected and maintained to support such a deviation.
3. Collection & Use of Income & Expense Information: Questionnaires will be sent to selected income producing properties during the revaluation year for use in property valuation and appeals.
4. Quality Assurance Efforts: The quality of work completed by field personnel and data entry staff will be reviewed and monitored on a regular basis by the assessor or senior staff. In addition, assessment summaries will be monitored for any irregularities.

H. Land Valuation:

1. Rural Land & Use Value: Market value schedules with any necessary size and location adjustments will be developed by the assessor with DPA assistance as needed. Use value schedules will be developed by the DPA pursuant to current state law.
2. Unit of Measure Tables: UM tables will be used to value residential land from 0 to 14.99 acres (small tracts). DPA assistance may be requested.
3. Commercial & Industrial: Commercial/industrial land, whether urban or rural, will be reviewed and revalued according to current market data. DPA assistance may be requested.
4. Quality Control: The assessor will conduct quality control at all times with a review of randomly selected parcels. Statistical analysis will be utilized to identify outliers and to ensure standard statistical measures are achieved.

- I. Mineral and/or Leaseholds:** Applicable questionnaires will be mailed to identified properties in the revaluation year by the assessor's office. DPA assistance in the valuation of leaseholds or mineral interests may be requested.

J. **Valuation Analysis:** Statistical analysis will be performed by the DPA to ensure final statistics fall within acceptable standards in all categories of properties. Final value correlation will consider all approaches to value with the most applicable being utilized in each instance where sufficient data exists.

K. **Mapping and Ownership:** Mapping and ownership information will be kept as current as reasonably possible during the revaluation year understanding the importance of timely information during revaluation.

L. **New Construction:** New improvements and/or remodeling will be kept as current as reasonably possible during the revaluation year with emphasis on (including, but not limited to): effective year built (EYB) or condition, proration, and accurate OBY data.

M. **Final Value Meeting:** A final value meeting between the assessor's office and the DPA will address all aspects of revaluation. The final analysis will be based upon standard statistical measures of performance. It is understood and acknowledged that the DPA must approve the final product of the revaluation effort.

N. **Hearings** (Formal and Informal): The assessor's staff will be responsible for informal hearings, and it is understood and acknowledged that DPA assistance for informal hearings cannot be guaranteed. Assistance with formal hearings may be requested from the DPA by submitting such requests on a parcel-by-parcel basis directly to the DPA assistant director for field operations.

Is your county currently on the IMPACT system? Yes ☒ No ☐

Do you plan to change to another system? Yes ☐ No ☒

If so, list the name and the date:

Date _____

ASSESSOR'S PERSONNEL ASSIGNMENT

POSITION # 1	
TITLE	PROPERTY ASSESSOR
NAME	MIKE CAMPBELL
YEARS OF SERVICE	10
PHASE RESPONSIBILITY	ALL PHASES OF THE REAPPRAISAL PROGRAM
POSITION # 2	
TITLE	DEPUTY ASSESSOR
NAME	JANE SMITH
YEARS OF SERVICE	32
PHASE RESPONSIBILITY	REAPPRAISAL COORDINATOR, MEASURE & LIST NEW CONSTRUCTION, FIELD REVIEW, and data analysis
POSITION # 3	
TITLE	PERSONAL PROPERTY/CLERK
NAME	ARIEL LAWSON
YEARS OF SERVICE	2
PHASE RESPONSIBILITY	PERSONAL PROPERTY, KEYPUNCH, AND CLERICAL DUTIES
POSITION # 4	
TITLE	MAPPING
NAME	JIM BREWSTER
YEARS OF SERVICE	18
PHASE RESPONSIBILITY	FIELD APPRAISER FOR 17 YEARS, NOW MAPPING AND CLERICAL DUTIES
POSITION # 5	
TITLE	FIELD REVIEW
NAME	JASON RIDENOUR
YEARS OF SERVICE	6 months
PHASE RESPONSIBILITY	REVIEW OF PROPERTY AND NEW CONSTRUCTION
POSITION # 6	
TITLE	Clerical
NAME	KAY ARP
YEARS OF SERVICE	23
PHASE RESPONSIBILITY	DEED PROCESSING, DATA ENTRY, GREENBELT TASK
POSITION # 7	
TITLE	Receptionist
NAME	Stephanie Riser
YEARS OF SERVICE	1
PHASE RESPONSIBILITY	DATA ENTRY, CLERICAL DUTIES, ASSIST CUSTOMERS,

Signature Page

Michael Campbell

ASSESSOR OF PROPERTY (Signature)

3/1/2021

DATE

B. J. [Signature]

COUNTY MAYOR / EXECUTIVE (Signature)

3/4/21

DATE

[Signature]

CHAIRMAN, COUNTY COMMISSION (Signature)

DATE

ATTACHED RESOLUTION FOR 4 OR 5 YEAR CYCLES?

YES

✓

NO

DATE SUBMITTED TO STATE BOARD OF EQUALIZATION:

DATE

Loudon County Commission

Exhibit # O3O121-J

Memorandum of Understanding

MEMORANDUM OF UNDERSTANDING

between

Loudon County and The Division of Property Assessments

DATE: 2/10/21

TO: Mike Campbell, Assessor of Property

Buddy Bradshaw, County Mayor (or Executive)

RE: Loudon County 5 Year Reappraisal Program

FROM: Tennessee Comptroller of the Treasury
Division of Property Assessments

The purpose of this memorandum of understanding is to clarify the areas of responsibility for all parties involved in the reappraisal of Loudon County. It is intended to express the requirements needed to successfully complete reappraisal and to define the extent of involvement expected of the Comptroller's Division of Property Assessments. A reappraisal program is defined as the updating of all values in the county by analyzing current information and establishing new tables, models, schedules, rates and depreciation.

Tenn. Code Ann. § 67-5-1601 provides for assessors of property to have the option to reappraise either on a 6- year cycle with an update of values in the third year or to reappraise on a 4- or 5-year cycle with no updates. Tenn. Code Ann. § 67-5-1601 (d) requires the Division of Property Assessments to provide technical assistance to counties during the year of reappraisal. The resources available to the Division of Property Assessments enable them to provide technical assistance to counties during the reappraisal year; however, the amount of division involvement will be determined by the workload resulting from all counties that are scheduled for reappraisal during each year.

The amount of Division of Property Assessments involvement must be determined and clearly understood prior to the county producing a plan for reappraisal. The assessor of property will prepare a plan that accomplishes reappraisal in accordance

with standards and procedures prescribed by the Division of Property Assessments. The reappraisal plan must include all specific items identified in this memorandum of understanding.

I. County Responsibility

The assessor of property will be responsible for ensuring that all phases of the reappraisal program are conducted in accordance with Division of Property Assessment's policies and procedures relating to **property valuation, sales verification, appeal defense and statistical standards**. The county must **resolve data quality reports, provide accurate property characteristics, provide adequate data entry, demonstrate its ability to organize and manage a program, provide adequate staffing and provide financial support**.

A. Property Valuation: All types of property will be valued following standard procedures.

1. Residential - Residential properties will be valued by determining the proper base rate for each residential improvement type in the jurisdiction. The base rates will be developed using sale properties with recently constructed improvements whenever possible to reduce the difficulties of estimating depreciation and to increase the accuracy of the land values. The base rate analysis will consider the new depreciation that will automatically be calculated when the year of reappraisal changes. The assessor of property shall retain all base rate analyses for appeal purposes. Appropriate depreciation and/or effective age will be used to adjust groups of parcels where market evidence supports it. When additional depreciation or effective age changes are used to adjust values, market analysis must be retained to support the adjustments. Individual property characteristics will not be improperly altered to achieve acceptable analysis results. Outbuildings and Yard Items (OBYs) will be valued using standard abbreviations and updated cost tables. The cost tables will be developed from nationally recognized cost services and calibrated to the local market. The assessor of property will retain all necessary supporting documentation for review and appeal purposes. Residential land will be valued using accepted appraisal practices and available computer techniques. All residential market area (neighborhood) delineation codes will be reviewed to determine their accuracy, and the necessary action will be taken to correct any changes indicated by the market since the last reappraisal program.

2. Rural Land - Rural land will be valued using standard rural land valuation procedures. Rural sales will be located and verified to determine if they meet the requirements of a valid transaction. All rural sales will be reviewed by the assessor of property or a staff member

with either the buyer, seller, or agent to determine the conditions of the sale and if any adjustments are needed. A rural land sales verification form will be completed on all rural sales. These forms will be maintained in the assessor of property's office for review and use in appeals. Rural land will be valued using the rural land valuation tables. Appropriate sales analysis must be conducted to produce a rural land schedule and to determine all factors affecting value. Areas of the county that cannot be valued using the base rural land schedule will be valued using the rural land schedule adjusted to the appropriate level of value. Land grade maps will be used to determine the appropriate land grade for each parcel. The land grade maps, if not already available, will be constructed by using Natural Resources Conservation Service (NRCS) soil survey information. All maps will be updated to reflect the most current base features such as wooded areas and areas that have been cleared since the last reappraisal program. All rural market area (neighborhood) delineation codes will be reviewed to insure they conform to current market conditions.

3. Commercial/Industrial Property - All commercial and industrial property shall be valued using standard valuation procedures. The listing of commercial and industrial properties will be reviewed for accuracy. All commercial property will be reviewed to determine if valuation by the income approach is the most appropriate method. In these instances, it will be necessary to gather sufficient income and expense data from the market to calculate an indication of value by the income approach. Completed income and expense forms will be retained for review and appeal purposes. All income data must be analyzed by making comparisons with like properties such as comparing offices to offices, warehouses to warehouses, and restaurants to restaurants. All commercial sales will be verified to determine if any special circumstances such as personal property or unusual financing are included. Commercial and industrial base rates will be developed for each type of commercial and industrial improvement in the jurisdiction. This is typically accomplished using a combination of local information and a professional cost service. All industrial properties shall be revalued using the most appropriate method, typically the cost approach. All commercial and industrial land will be revalued using the most appropriate unit of comparison, and all pertinent information such as zoning will be indicated on the land valuation maps. All analyses and sales information used to determine the commercial and industrial land values will be retained by the assessor of property for review and appeal purposes. All commercial and industrial market area (neighborhood) delineation codes will be verified to determine if they need to be revised due to changes in the market.

4. Small Tracts - Land that does not qualify as a farm and is not part of an organized development is considered a small tract. It is typically valued as an individual unit and priced per unit or per acre. A total countywide small tract analysis must be accomplished in order to determine reasonable values. After the analysis has been accomplished and a pricing guide developed, the existing small tracts are to be reviewed to determine consistency. After making any needed adjustments to improve consistency, the small tracts will be revalued using accepted appraisal practices and any appropriate computer-assisted techniques. The assessor of property will maintain all analyses and sales information used in the valuation of small tracts for review and appeal purposes. All market area (neighborhood) delineation codes that influence the valuation of small tracts will be reviewed to determine accuracy, and any adjustments needed will be made.

5. Unique Properties - Usually, unique properties will exist in a county that will require special treatment. These can be lake properties, mobile homes, large industrial complexes, mineral interest, leasehold interest, etc. The reappraisal plan will address these properties and explain how they will be valued.

B. Sales Verification: A major element in the success of a reappraisal program is the completeness and accuracy of the sales file. The Division of Property Assessments maintains a publication entitled *Property Assessor's Procedures for Sales Data Collection and Verification* to guide assessors through this process. These procedures will be followed to ensure the necessary accuracy in sales analysis. Any attempt to influence the results of the analysis by inaccurate sales verification must be avoided. The quality of the final statistical analysis depends on the integrity of the sales file, and every effort should be made to ensure its accuracy. The assessor of property will maintain records on the verification of sales for review and appeal purposes.

C. Appeal Defense: Any reappraisal program must have the necessary data and information to defend the appraisals. The assessor of property and staff must have the ability to present the value-supporting data in a manner that provides the property owners and appeal boards with the information necessary to understand how and why the value conclusions were determined. The assessor of property and staff will resist making unnecessary changes just to satisfy the property owner when the appraisal is otherwise correct. All elements of the valuation process must consider the appeal process. An effort must be made to maintain sufficient data to defend the values, and this data includes the following: base rate analysis; sales analysis;

cost information; land valuation information; adjustments to sales; income and expense information; and any other information that will be useful in the appeal process.

D. Statistical Standards for Reappraisal: The Division of Property Assessments utilizes statistical standards developed by the International Association of Assessing Officers (IAAO) for evaluating the results of reappraisal programs. The reappraisal program should be completed with these standards as the goal. Failure to meet these standards indicate the reappraisal program may be flawed and unacceptable. The standards apply to property by its statutory classification such as residential, commercial/industrial, and farm. Within each classification, properties may be further stratified based on a detailed analysis of the information available. The data used to produce the analysis must be accurate and uninfluenced by personal bias. The discovery of inaccurate data that has an influence on the results of the statistical analysis will be considered in the overall evaluation of the program. If the results of the statistical analysis fail to meet acceptable standards, said results will be reported to the State Board of Equalization for appropriate action.

E. Data Quality Reports: Data quality reports include edits that enable the assessor to identify data problems. Since the success of a reappraisal program is determined by the accuracy of the data, each county must identify and resolve errors found on data quality reports. Typically, this information is produced from the assessor of property's computer file and analyzed locally. Counties utilizing the state computer-assisted mass appraisal (CAMA) system may contact Division of Property Assessments staff for assistance as needed to generate data quality reports. Counties operating independent CAMA systems are expected to accomplish this without Division assistance.

F. Data Entry: A reappraisal increases the amount of data entry because of changes and adjustments to the file, especially where extensive field reviews are required. Any plan for reappraisal must consider this additional data entry workload.

G. Organization and Management: The completion of a successful reappraisal program is dependent upon the ability of the assessor of property to organize work activities and to manage employees throughout the reappraisal cycle. Any reappraisal plan must consider topics including but not limited to: staffing (both in quantity and in assignment of duties), training, quality control, and office space.

H. Approval for 4-Year and 5-Year Cycles: The assessor of property in any county that plans a 4- or 5-year reappraisal program must have approval by resolution from the county legislative body. The plan for reappraisal prepared by the assessor of property must be submitted for review to the county executive and the county legislative body. The county legislative body must provide the funding to accomplish the reappraisal program as outlined in the plan for reappraisal.

II. Division of Property Assessments' Responsibility:

Tenn. Code Ann. § 67-5-1601 provides that all work (accomplished by the assessor of property) is subject to the supervision and approval of the director of the Division of Property Assessments. The Division of Property Assessments is required to supervise and direct all reappraisal and revaluation programs. The Division of Property Assessments' statutory responsibilities include providing technical assistance and ensuring the accuracy of the reappraisal program. All counties conducting reappraisal programs accept the condition of limited involvement from the Division of Property Assessments and agree to maintain records and provide sufficient data and reports to enable the Division of Property Assessments to evaluate the quality of the reappraisal program.

A. Technical Assistance: Technical assistance is provided to a county by staff members of the Division of Property Assessments. The amount of technical assistance to be provided by the Division of Property Assessments will be determined after considering available resources and existing workload of county reappraisal programs scheduled during each year.

Examples of technical assistance to the assessor's office may include:

- Residential Base Rate Development
- Residential Analysis
- OBV Cost Tables Development
- Rural Land Schedule Development
- Homesite Analysis
- Commercial & Industrial Base Rate Development
- Income & Expense Analysis
- Commercial Market Analysis
- Industrial Property Appraisal
- Small Tract Sales Analysis
- Small Tract Pricing Guide Development
- Sales Adjustments Determination
- Sales Verification Instruction
- Unique Properties Appeal Preparation
- Data Preparation for Appeals Defense
- Overall Statistical Results Review
- Data Quality Reports Production
- Assessable Mineral Interest Valuation
- Assessable Leasehold Interest Valuation
- On-The-Job Training for Assessor's Staff
- Market Area (Neighborhood) Delineation Codes Review

B. Modification of Responsibility

Due to level of expertise, number of staff members, and resources available to the assessor of property, there may be a need to modify areas of responsibility in the memorandum of understanding. The purpose of the modification of responsibility is to provide latitude between the assessor and the division regarding the identified areas of responsibility. The following are specific modifications to this agreement that will be mutually beneficial for both parties and allow for better utilization of resources during the revaluation program:

III. Accuracy of Program

The assessor of property will prepare a final value report at the end of the revaluation year that will give an overview of the reappraisal program and support the value indications. The accuracy of the reappraisal program shall be determined by a review of the supporting documentation for the following: base rate development; land valuation; application of market adjustments; market area (neighborhood) delineation codes analysis; rural land sales analysis; small tract analysis; identification and valuation of unique properties; completeness of the sales file; quality of records developed for appeal defense; results of the statistical analysis; resolution of the data quality reports; and correctness of property characteristic data.

IV. Computer Appraisal System

In the event the assessor of property chooses to change the current CAMA system, information regarding the new system and a detailed plan of implementation must be included with the reappraisal plan for approval by the State Board of Equalization.

V. Failure to Comply

It is the expressed intent of this memorandum of understanding to provide the county and the Division of Property Assessments with a clear understanding of the responsibility of each party

regarding the completion of the next reappraisal program. It is the intent of the Division of Property Assessments to take whatever action necessary to ensure the accurate and timely completion of the reappraisal program. Failure on the part of the county on any of the items agreed to herein shall result in the reporting of said failure to the State Board of Equalization for appropriate action.

It is with full understanding that we accept the conditions identified in this memorandum of understanding and accept responsibility to accomplish all items identified herein. We recognize that failure on the part of the county legislative body or the assessor of property to complete the agreed to requirements will result in the action identified herein.

County Mayor (or Executive)  3/4/21
Signature Date

Assessor of Property Michael Campbell 3/1/2021
Signature Date

Manager
Div. of Property Assessments _____
Signature Date

Senior Manager
Div. of Property Assessments _____
Signature Date

Assistant Director
Div. of Property Assessments _____
Signature Date

Loudon County Commission

Resolution # 030121-K

Resolution Authorizing A Continuous Five (5) Year Reappraisal Cycle

**Loudon County Commission
RESOLUTION 030121-K**

**RESOLUTION AUTHORIZING
A CONTINUOUS FIVE (5) YEAR REAPPRAISAL CYCLE**

WHEREAS, Tenn. Code Ann. § 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 reappraisal 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, Tenn. Code Ann. § 67-5-1601 provides that upon the submission of a plan by the assessor and upon approval of the State Board of Equalization, a reappraisal program may be completed by a continuous five (5) year cycle comprised of an on-site review of each real property over a four (4) year period followed by revaluation of all such property in the year following completion of the review period, and

WHEREAS, the county legislative body of Loudon County understands that by approving such a five (5) year reappraisal cycle a sales ratio study will be conducted during the second and fourth years 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 Loudon County, meeting in regular session on this the 1st day of March, 2021, that:

PURSUANT to Tenn. Code Ann. § 67-5-1601, reappraisal shall be accomplished in Loudon County by a continuous five (5) year cycle beginning July 1, 2021, comprised of an on-site review of each parcel of real property over a four (4) year period followed by revaluation of all such property for tax year 2026.

Adopted this 1st day of March, 2021.

APPROVED:



County Executive



County Commission Chairman

ATTEST:



County Clerk



Loudon County Commission

Exhibit # 030121-L

Budget Amendments
County General
Fund 101

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

Loudon County Commission
EXHIBIT 030121-L

	A	B	C	D	E	F	G	H
1			General Fund 101					
2			2/16/2021 12:17	2020-2021	2020-2021	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
545	51600		Register of Deeds					
546	101		County Official/Administrative Officer	83,545		83,545		83,545
547	162		Clerical Personnel	110,303	2,787	113,090		113,090
548	187		Overtime Pay			0		0
549	201		Social Security	12,019	172	12,191		12,191
550	204		State Retirement	13,007	187	13,194		13,194
551	206		Life Insurance	696		696		696
552	206-RET-LIF		Life Insurance	88		88		88
553	207		Medical Insurance	34,700		34,700		34,700
554	207-SRHTH		Medical Insurance - Sr. Health	13,386		13,386		13,386
555	208		Dental Insurance	2,679		2,679		2,679
556	208-RET-DEN		Dental Insurance - Retirees			0		0
557	212		Employer Medicare	2,811	40	2,851		2,851
558	307		Communication	2,400		2,400	(112)	2,288
559	320		Dues and Memberships	1,000	Clerk's reserve will be reduced. FY2020 Balance = \$39,481 No effect on FB [16Feb_0Mar2021]	1,000		1,000
560	330		Operating Lease Payments (Copier)	6,600		6,600		6,600
561	348		Postal Charges	1,600		1,600		1,600
562	355		Travel/Training	2,000		2,000		2,000
563	399		Other Contracted Services	17,000		17,000	5,000	22,000
564	414		Duplicating Supplies	175		175		175
565	435		Office Supplies	3,000		3,000		3,000
566	508		Premiums on Corporate Surety Bonds	700		700		700
567	513		Workers' Comp Insurance	3,649	(1,185)	2,464		2,464
568	709		Data Processing Equipment			0		0
569	711		Furniture	0		0	612	612
570	719		Office Equipment		500	500	(500)	0
571						0		0
572			Total Register of Deeds	311,358	2,501	313,859	5,000	318,859
573								
574								
575								
576								
577								
578								
579								

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

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		2/16/2021 12:17	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
869								
870	52400		Trustee's Department					
871	101		County Official/Administrative Office	83,545		83,545		83,545
872	162		Clerical Personnel	130,514	3,301	133,815		133,815
873	187		Overtime Pay			0		0
874	201		Social Security	13,272	204	13,476		13,476
875	204		State Retirement	14,363	222	14,585		14,585
876	206		Life Insurance	874		874		874
877	206-RET-LIF		Life Insurance	260		260		260
878	207		Medical Insurance	48,154		48,154		48,154
879	207-SRHTH		Medical Insurance	2,141		2,141		2,141
880	208		Dental Insurance	3,208		3,208		3,208
881	208-RET-DEN		Dental Insurance	333		333		333
882	210		Unemployment Compensation			0		0
883	212		Employer Medicare	3,104	48	3,152		3,152
884	307		Communication	3,299		3,299		3,299
885	320		Dues and Memberships	670		670	198	868
886	330		Operating Lease Payments (Copier)	1,699		1,699		1,699
887	332-AFT		Legal Notices	2,399		2,399		2,399
888	334		Maintenance Agreements	6,999		6,999		6,999
889	348		Postal Charges	17,600		17,600		17,600
890	349		Printing, Stationery, and Forms	5,699		5,699	126	5,825
891	355		Travel	2,499		2,499		2,499
892	399		Other Contracted Services	21,549		21,549		21,549
893	414		Duplicating Supplies	80		80	88	168
894	435		Office Supplies	4,999		4,999	(412)	4,587
895	508		Premiums on Corporate Surety Bonds	7,999		7,999		7,999
896	513		Workers' Comp Insurance	4,561	(1,481)	3,080		3,080
897	524		Staff Development	449		449		449
898	711		Furniture	649		649		649
899	719		Office Equipment		1,499	1,499		1,499
900						0		0
901			Total Trustee's Department	380,918	3,793	384,711	0	384,711

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

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		2/16/2021 12:17	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1143								
1144	53700		Judicial Commissioners					
1145	105		Supervisor/Director	0		0		0
1146	169		Part-time Personnel (2 P/T Magistrates	54,653	1,367	56,020		56,020
1147	201		Social Security	3,388	85	3,473		3,473
1148	204		State Retirement	3,667	92	3,759		3,759
1149	212		Employer Medicare	792	20	812		812
1150	307-WIRE		Communication	2,000		2,000		2,000
1151	435		Office Supplies	300		300		300
1152	524		In-Service/ Staff Development	500		500		500
1153	719		Office Equipment		1,200	1,200		1,200
1154				65,300	2,764	68,064	0	68,064
1155								
1156								
1157	53900		Other Administration of Justice					
1158	194		Jury and Witness Fees	15,000		15,000		15,000
1159	307		Communication	960		960	567	1,527
1160	399		Other Contracted Services	2,800		2,800	(567)	2,233
1161	711		Furniture & Fixtures			0		0
1162	719		Courtroom Equipment	0		0		0
1163								
1164			Total Other Administration of Justice	18,760	0	18,760	0	18,760
1165								
1166								
1167								
1168	53920		Courtroom Security					
1169	399		Other Contracted Services	1,500		1,500		1,500
1170	708		Communication Equipment					
1171	708-CRSEC		Communication Equipment					
1172	711-CRSEC		Furniture and Fixtures					
1173								
1174			Total Courtroom Security	1,500	0	1,500	0	1,500
1175								
1176								
1177								
1178								
1179								
1180	53930		Victim Assistance Programs					
1181	358		Remittance of Revenues Collected	22,000		22,000		22,000
1182								
1183								
1184			Total Victim Assistance Program	22,000	0	22,000	0	22,000
1185								
1186								
1187								
1188								
1189			Total Administration of Justice	2,372,504	41,044	2,413,548	0	2,413,548
1190								

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

	A	B	C	D	E	F	G	H
1			General Fund 101					
2			2/16/2021 12:17	2020-2021	2020-2021	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1191	54000		Public Safety					
1192								
1193	54110		Sheriff's Department					
1194	101		County Official/Administrative Officer (Sheriff)	93,742	3,074	96,816		96,816
1195	103		Assistants (Chief Deputies)	127,069	3,196	130,265		130,265
1196	106		Deputies (XTRA = \$41,000)	1,353,089	33,843	1,386,932		1,386,932
1197	108		Investigator(s)	155,017	3,924	158,941		158,941
1198	109		Captain(s)	56,544	1,414	57,958		57,958
1199	110		Lieutenant(s)	158,013	3,996	162,009		162,009
1200	115		Sergeant(s)	155,033	3,908	158,941	5,400	164,341
1201	120		Computer Programmer (XTRA = \$3,400)	47,023	1,042	48,065		48,065
1202	140		Salary Supplement (Inservice reimb by State)	39,200		39,200		39,200
1203	161		Secretary(ies)	35,176	897	36,073		36,073
1204	162		Clerical Personnel	104,065	2,641	106,706		106,706
1205	166		Custodial Personnel	29,236	740	29,976		29,976
1206	169		Part-time Personnel (Deputies)	50,000		50,000	(5,400)	44,600
1207	170		School Resource Officer (XTRA = \$15,500)	496,334	11,974	508,308		508,308
1208	187		Overtime Pay	155,000	750	155,750		155,750
1209	187-GHSOG		Overtime Pay (GHSO Grant)		4,243	4,243		4,243
1210	201		Social Security	189,382	4,442	193,824		193,824
1211	201-GHSOG		Social Security (GHSO Grant)		263	263		263
1212	204		State Retirement	11,305	287	11,592		11,592
1213	204		State Retirement - Improved Benefit 55/25	289,562	6,879	296,441		296,441
1214	204-GHSOG		State Retirement (GHSO Grant)		433	433		433
1215	206		Life Insurance	10,116		10,116		10,116
1216	206-RET-LIF		Life Insurance-Retirees	1,309		1,309		1,309
1217	207		Medical Insurance	748,433		748,433		748,433
1218	207-SRHTH		Medical Insurance - Sr. Health	9,279		9,279		9,279
1219	208		Dental Insurance	38,169		38,169		38,169
1220	208-RET-DEN		Dental Insurance-Retirees	1,732		1,732		1,732
1221	210		Unemployment Compensation			0		0
1222	212		Employer Medicare	44,291	1,039	45,330		45,330
1223	212-GHSOG		Employer Medicare (GHSO Grant)		61	61		61
1224	307		Communication	13,045		13,045		13,045
1225	307-WIRE		Communication	7,955				
1226	320		Dues and Memberships	4,000		4,000		4,000
1227	330		Operating Lease Payments	3,000		3,000		3,000
1228	330-SHERF		Operating Lease Payments (From Restricted Funds)	3,000		3,000		3,000
1229	332-AWARE		Legal Notices (From Committed Funds)			0		0
1230	334		Maintenance Agreements	13,000		13,000		13,000
1231	334-RADIO		Maintenance Agreements - Radios	14,000		14,000		14,000
1232	336		Equipment Maint & Repair	5,000		5,000		5,000
1233	338		Maintenance and Repair Services - Vehicles	200,000	3,885	203,885		203,885
1234	340		Medical and Dental Services	4,000		4,000		4,000
1235	348		Postal Charges	7,500		7,500		7,500
1236	349		Printing, Stationery, and Forms	4,000		4,000		4,000

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

	A	B	C	D	E	F	G	H
1			General Fund 101					
2			2/16/2021 12:17	2020-2021	2020-2021	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1237	349-LFSVR		Printing, Stationery, and Forms	1,000		1,000		1,000
1238	353		Tow-in Services	7,000		7,000		7,000
1239	355		Travel	12,000		12,000		12,000
1240	355- LFSVR		Travel	500		500		500
1241	399		Other Contracted Services	25,000		25,000		25,000
1242	412		Diesel Fuel	500		500		500
1243	413		Drugs and Medical Supplies			0		0
1244	414		Duplicating Supplies	2,000		2,000		2,000
1245	422		Food Supplies	2,000		2,000		2,000
1246	425		Gasoline	200,000		200,000		200,000
1247	431		Law Enf Supplies	1,500		1,500		1,500
1248	435		Office Supplies	10,000		10,000		10,000
1249	450		Tires	25,000		25,000		25,000
1250	451		Uniforms	35,000		35,000		35,000
1251	499		Other Supplies and Materials	12,000		12,000		12,000
1252	499-AWARE		Other Supplies and Materials (From Committed Fund:	3,000		3,000		3,000
1253	499-CITZN		Other Supplies and Materials (From Committed Fund:	3,000		3,000		3,000
1254	508		Premiums on Corporate Surety Bonds	250		250		250
1255	513		Worker's Comp Insurance	47,728	(10,767)	36,961		36,961
1256	524		In Service/Staff Development	25,000		25,000		25,000
1257	524 LFSVR		In Service/Staff Dev-Project Lifesaver			0		0
1258	708		Communication Equipment		12,000	12,000		12,000
1259	711		Furniture and Fixtures	2,000		2,000		2,000
1260	716		Law Enforcement Equipment		20,000	20,000		20,000
1261	716 SRO		Law Enforcement Equipment - BOE cont to SROs	0	5,000	5,000		5,000
1262	716 SRO		Law Enforcement Equipment - BOE cont to SROs	0	1,150	1,150		1,150
1263	716 GHSOG		Law Enforcement Equip (GHSOG)			0		0
1264	718		Vehicles	0	30,000	30,000		30,000
1265	719		Office Equipment		2,000	2,000		2,000
1266	719-SHERF		Office Equipment (From Restricted Funds)	10,000		10,000		10,000
1267								
1268			Total Sheriff's Department	5,101,097	152,314	5,253,411	0	5,253,411
1269								
1270								
1271								
1272								
1273								
1274								
1275								
1276								

\$5,000 revenue already
budgeted @ 48130-SRO

\$1,150 BOE contribution
to SROs - unspent in FY
19-20

[19Jan_01Feb2021]

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

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		2/17/2021 16:56	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1453								
1454	54610		County Coroner/Medical Examiner					
1455	131		Medical Personnel (Medical Examiner)	9,000		9,000		9,000
1456	108		Investigators	0		0	16,000	16,000
1457	399		Contract w/UT for Autopsies	100,000		100,000		100,000
1458						0		0
1459								
1460			Total County Coroner/Medical Examiner	109,000	0	109,000	16,000	125,000
1461								
1462								
1463								
1464								
1465	54900		Other Public Safety					
1466	207-RET-MED		Medical Insurance-Retirees	0		0		0
1467	316-LCECD		Contributions - Loudon Co E-911	540,000		540,000		540,000
1468	316-RBAY		Contributions - Rarity Bay First Responders	1,500		1,500		1,500
1469	316-DIVE		Contributions - Loudon Co. Dive Rescue	0		0		0
1470								
1471			Total Communication/E-911	541,500	0	541,500	0	541,500
1472								
1473								
1474	Total Public Safety			10,501,264	273,523	10,774,787	16,000	10,790,787
1475								

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

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		2/16/2021 12:17	2020-2021	2020-2021	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1506								
1507		55120	Animal Control					
1508		103	Assistant Director	0		0		0
1509		105	Supervisor/Director	50,877	1,272	52,149		52,149
1510		169	Part-time Personnel	29,120	720	29,840		29,840
1511		187	Overtime Pay	10,000		10,000		10,000
1512		189	Staff Wages	146,101	2,911	149,012		149,012
1513		201	Social Security	14,694	248	14,942		14,942
1514		204	State Retirement	13,948	221	14,169		14,169
1515		206	Life Insurance	967		967		967
1516		207	Medical Insurance	36,733		36,733		36,733
1517		208	Dental Insurance	1,758		1,758		1,758
1518		212	Employer Medicare	3,436	59	3,495		3,495
1519		307	Communication	2,100		2,100		2,100
1520		307-WIRE	Communication	2,066	534	2,600		2,600
1521		320	Dues and Memberships	50		50		50
1522		330	Operating Lease Payments	800		800		800
1523		333	Licenses	220		220		220
1524		338	Maintenance and Repair - Vehicles	1,500	100	1,600	1,500	3,100
1525		340	Medical & Dental Services (Vaccinations for employees)	1,000	300	1,300		1,300
1526		348	Postal Charges	200		200		200
1527		349	Printing, Stationery & Forms	1,327		1,327		1,327
1528		349-PETSM	Printing, Stationery & Forms	1,000		1,000		1,000
1529		355	Travel	2,000		2,000		2,000
1530		355-PETSM	Travel - PetsMart	1,000	5,000	6,000		6,000
1531		357	Veterinary Services	29,754		29,754		29,754
1532		357-ASHLTR	Veterinary Services	500		500		500
1533		359	Disposal Fees	100	210	310		310
1534		399	Other Contracted Services	1,000		1,000		1,000

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

	A	B	C	D	E	F	G	H
1			General Fund 101					
2			2/16/2021 12:17	2020-2021	2020-2021	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1535	401		Animal Food & Supplies	28,000	(800)	27,200		27,200
1536	401 ASHLT		Animal Food & Supplies	15,000		15,000	(1,500)	13,500
1537	401 BQUST		Animal Food & Supplies	22,600		22,600		22,600
1538	401-LADDS		Animal Food & Supplies	3,000	500	3,500		3,500
1539	401-PETSM		Animal Food & Supplies	5,000		5,000		5,000
1540	401-TEST		Animal Food & Supplies	6,500		6,500		6,500
1541	410		Custodial Supplies	5,000		5,000		5,000
1542	414		Duplicating Supplies	269		269		269
1543	425		Gasoline	8,000		8,000		8,000
1544	435		Office Supplies	1,500		1,500		1,500
1545	450		Tires	2,000		2,000		2,000
1546	451		Uniforms	1,500		1,500		1,500
1547	452		Utilities	9,000		9,000		9,000
1548	499		Other Supplies & Materials	1,500		1,500		1,500
1549	509		Refunds	80		80		80
1550	513		Workers' Comp Insurance	4,561	(865)	3,696		3,696
1551	524		In Service/Staff Development	1,000		1,000		1,000
1552	718		Vehicles			0		0
1553	719		Office Equipment		754	754		754
1554	791 CATRM				2,900	2,900		2,900
1555	790 ANIMA		Other Equipment	500		500		500
1556								
1557			Total Animal Control	467,261	14,064	481,325	0	481,325

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

	A	B	C	D	E	F	G	H
1			General Fund 101					
2			2/17/2021 16:56	2020-2021	2020-2021	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1828								
1829	Estimated June 30, 2020 FB			8,494,401				
1830	Less Restricted, Committed & Assigned Items			1,107,430				
1831	Estimated Available Fund Balance July 1, 2019			7,386,971		7,386,971		7,386,971
1832								
1833								
1834								
1835								
1836								
1837	Total Revenue			19,689,385	756,356	20,445,741	0	20,445,741
1838	Transfers In			0	3,885	3,885	0	3,885
1839								
1840	Total Revenue and Transfers In			19,689,385	760,241	20,449,626	0	20,449,626
1841								
1842								
1843								
1844	Total Available Funds			27,076,356	760,241	27,836,597	0	27,836,597
1845								
1846	Expenditure Budget			21,260,100	581,401	21,841,501	21,000	21,862,501
1847	Transfers Out			0	0	0	0	0
1848								
1849	Budget Effect (Revenue - Expense)			(1,570,715)		(1,391,875)		(1,412,875)
1850								
1851	Total Expenditures and Transfer Out			21,260,100	581,401	21,841,501	21,000	21,862,501
1852								
1853	Ending Fund Balance			5,816,256	178,840	5,995,096	(21,000)	5,974,096
1854								
1855								
1856								

Loudon County Commission

Exhibit #030121-M

Budget Amendments
Recycling Centers
Fund 116

Loudon County Commission
EXHIBIT 030121-M

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

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				02/16/21	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
49				EXPENDITURES					
50			55732	Convenience Center					
51				103 Assistant			0		0
52				105 Supervisor/Director	55,746	274	56,020		56,020
53				141 Foremen/Teamleaders	94,162	2,392	96,554		96,554
54				164 Attendants	104,083	2,663	106,746		106,746
55				169 Part-time Personnel	119,431	2,986	122,417		122,417
56				187 Overtime Pay	3,500		3,500		3,500
57				201 Social Security	23,369	516	23,885		23,885
58				204 State Retirement	17,278	357	17,635		17,635
59				206 Life Insurance	1,368		1,368		1,368
60			206-RET-LIF	Life Insurance - Retirees	164		164		164
61			207	Medical Insurance	76,952		76,952		76,952
62			207-SRHTH	Medical Insurance - Sr. Health	4,408		4,408		4,408
63			208	Dental Insurance	4,829		4,829		4,829
64			208-RET-DEN	Dental Insurance-Retirees			0		0
65			210	Unemployment Compensation			0		0
66			212	Employer Medicare	5,524	62	5,586		5,586
67			307	Communication	5,465		5,465		5,465
68			307-WIRE	Communication	900		900		900
69			312	Contracts with Private Agencies			0		0
70			320	Dues and Membership	500		500		500
71			330	Operating Lease Payments	500		500		500
72			332	Legal Notices, Recording, and Court	200		200		200
73			336	Maintenance Repair Equipment	15,500		15,500		15,500
74			338	Maintenance Repair Vechiles	5,200		5,200		5,200
75			347	Pest Control	1,500		1,500		1,500
76			348	Postal Charges	100		100		100
77			351	Rentals			0		0
78			355	Travel	1,000		1,000		1,000
79			359	Disposal Fees	135,000		135,000		135,000
80			362	Penalties			0		0
81			399	Other Contacted Services	68,000		68,000		68,000
82			402	Asphalt	0	55,000	55,000		55,000
83			410	Custodial Supplies	3,800		3,800		3,800

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

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

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				02/16/21	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
84			412 Diesel Fuel		500		500		500
85			422 Food Supplies				0		0
86			423 Fuel Oil				0		0
87			425 Gasoline		5,700		5,700		5,700
88			435 Office Supplies		1,000		1,000		1,000
89			442 Propane		5,000		5,000		5,000
90			443 Road Signs				0		0
91			450 Tires and Tubes		2,000		2,000		2,000
92			451 Uniforms		6,000		6,000		6,000
93			452 Utilities		11,000		11,000		11,000
94			499 Other Supplies and Materials		5,000		5,000		5,000
95			510 Trustee's Commission		7,500		7,500	4,500	12,000
96			513 Workers Comp Insurance		7,300		7,300	700	8,000
97			524 In Service/Staff Development		500		500		500
98			599 Other Charges				0		0
99			707 Building Improvements			10,000	10,000		10,000
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			12,634	12,634	1,032	13,666
104		733-REBAT	Solid Waste Equipment - Rebate				0		0
105			790 Other Equipment			5,000	5,000		5,000
106									
107									
108			TOTAL CONVENIENCE CENTER		799,979	92,884	892,863	6,232	899,095

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

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				02/16/21	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
143		55751	Recycling Education/Information (Oil Grant)						
144			399 Other Contracted Services		0		0		0
145			499 Other Supplie and Materials		0		0		0
146			733 Solid Waste Equipment		0		0		0
147									
148				TOTAL OIL GRANT	0	0	0	0	0
149									
150		58900	Miscellaneous						
151			510 Trustee's Commission		0		0		0
152				TOTAL MISC/TRUSTEE COMM	0	0	0	0	0
153									
154		82110	General Gov't Debt Service						
155			610 Principal on Capital Leases		0		0		0
156				Total Debt Service	0	0	0	0	0
157									
158				Total Expenses	849,079	92,884	941,963	6,232	948,195
159									
160		99100	Transfers						
161			590 Operating Transfers		0		0		0
162				Total Transfers	0	0	0	0	0
163									
164				TOTAL EXPS AND TRANSFERS	849,079	92,884	941,963	6,232	948,195
165									
166				TOTAL REV and TRFS IN	780,442	0	780,442	0	780,442
167				TOTAL EXPS AND TRFS OUT	849,079	92,884	941,963	6,232	948,195
168				EFFECT ON FUND BALANCE	(68,637)	(92,884)	(161,521)	(6,232)	(167,753)
169									
170				EST (UNAUDITED) AVAILABEL FB JUL 1, 2020	540,594				540,594
171									
172									
173				EST END OF YEAR BALANCE	471,957				372,841

Loudon County Commission

Exhibit #030121-N

Budget Amendments

Centre 75

Fund 119

Loudon County
Industrial/Economic Development - Centre 75
Fund 119
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			Industrial/Economic Dev (Centre 75)					
2			Fund 119					
3	Account		2/16/2021 7:45	2020-2021	2020-2021	Approved	Proposed	Proposed
4	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
6	Revenue							
7	44000		Other Local Revenue					
8	44100		<u>Recurring Items</u>					
9	44120		Lease Rentals	21,295		21,295		21,295
10								
11			Total Other Local Revenue	21,295	0	21,295	0	21,295
12								
13			TOTAL OTHER LOCAL REVENUE	21,295	0	21,295	0	21,295
14								
15			Total Revenues	21,295	0	21,295	0	21,295
16								
17								
18			Total General Expenditures					
19	58000		<u>Other Operations</u>					
20	58120		Industrial Development					
21	320		Dues & Memberships	2,500		2,500		2,500
22	399		Other Contracted Services	7,500		7,500		7,500
23	399		Other Contracted Services	0		0	10,000	10,000
24	510		Trustee's Commission	300		300		300
25	599		Other Charges	2,000		2,000		2,000
26				0		0		0
27								
28			Total General Expenditures	12,300	0	12,300	10,000	22,300
29								
30			Total Expenditures	12,300	0	12,300	10,000	22,300
31								
32								

Lighting at Centre 75

[16Feb_01Mar2021]

Loudon County
Industrial/Economic Development - Centre 75
Fund 119
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			Industrial/Economic Dev (Centre 75)					
2			Fund 119					
3	Account		2/16/2021 7:45	2020-2021	2020-2021	Approved	Proposed	Proposed
4	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
33								
34								
35								
36								
37			Estimated Total Restricted FB June 30, 2020	170,340				
38			Less Estimate for Road Imp & Conting on 2019 Property S	72,876				
39			Estimated Restricted Available Beg FB July 1, 2020	97,464		97,464		97,464
40								
41			Total Revenue	21,295	0	21,295	0	21,295
42								
43			Total Revenue and Transfers In	21,295	0	21,295	0	21,295
44								
45			Total Available Funds	118,759	0	118,759	0	118,759
46								
47			Expenditure Budget	12,300	0	12,300	10,000	22,300
48			Transfers Out	0	0	0	0	0
49								
50			Total Expenditures and Transfer Out	12,300	0	12,300	10,000	22,300
51								
52			Ending Fund Balance	106,459	0	106,459	(10,000)	96,459
53								
54								
55								

Loudon County Commission

Exhibit # 030121-O

Budget Amendments
County Drug Fund 122

Loudon County
Drug Control Fund 122
Fiscal Year Ending June 30, 2021

Loudon County Commission
EXHIBIT 030121-O

	A	B	C	D	E	F	G	H
1			Drug Control Fund 122					
2								
3	Account		2/16/2021 10:00	2020-2021	2020-2021	Approved	Proposed	Proposed
4	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
65								
66			<i>Total General Expenditures</i>					
67								
68	50000		General Government					
69								
70	54000		<u>Public Safety</u>					
71	54150		Drug Enforcement					
72	140		Salary Supplements (Reimb 101-Garcia Pay)	22,500		22,500		22,500
73	320		Dues & Memberships			0	500	500
74	355		Travel			0		0
75	355-DARE		Travel			0		0
76	399		Other Contracted Services	20,000		20,000	3,000	23,000
77	399-AUCTN		Other Contracted Services - Auction	500		500	1,000	1,500
78	431		Law Enforcement Supplies	3,000		3,000		3,000
79	499		Other Supplies and Materials	5,000		5,000		5,000
80	499-DARE		Other Supplies and Materials - DARE	8,000		8,000		8,000
81	499-AUCTN		Other Supplies and Materials - Auction			0		0
82	499-CITZN		Other Supplies and Materials - Citizens Academy			0		0
83	510		Trustee's Commission			0	900	900
84	524		In-Service/Staff Development			0		0
85	524-TASER		IN-Service/Staff Development-TASER			0		0
86	590		Transfers to Other Funds			0		0
87	599		Other Charges ("Buy Money")	10,000		10,000		10,000
88	716		Law Enforcement Equipment		7,000	7,000	12,000	19,000
89	716 VESTS		Law Enforcement Equip -Bulletproof Vests			0		0
90	716 TASER		Law Enforcement Equip - Tasers			0		0
91	718		Motor Vehicles			0		0
92								
93			Total Alcohol and Drug Program	69,000	7,000	76,000	17,400	93,400
94								

Loudon County
Drug Control Fund 122
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H
1			Drug Control Fund 122					
2								
3	Account		2/16/2021 10:00	2020-2021	2020-2021	Approved	Proposed	Proposed
4	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
95								
96	Total Expenditures			69,000	7,000	76,000	17,400	93,400
97								
105								
106								
107								
108								
109	Un-Audited Est Beg Fund Balance July 1, 2020			60,687		60,687		60,687
110								
111	Total Revenue			56,000	0	56,000	0	56,000
112								
113	Total Revenue and Transfers In			56,000	0	56,000	0	56,000
114								
115	Total Available Funds			116,687	0	116,687	0	116,687
116								
117	Expenditure Budget			69,000	7,000	76,000	17,400	93,400
118	Transfers Out			0	0	0	0	0
119								
120	Total Expenditures and Transfer Out			69,000	7,000	76,000	17,400	93,400
121								
122	Ending Fund Balance			47,687	(7,000)	40,687	(17,400)	23,287

Loudon County Commission

Exhibit # 030121-P

Budget Amendments
General Purpose School
Fund 141

Loudon County Commission
EXHIBIT 030121-P

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

BUDGET AMENDMENTS						
General Fund 141						
2/16/2021 12:05						
Account Number		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
General Purpose School Revenue						
40000	Local Taxes					
40100	<u>County Property Taxes</u>					
40110	Current Property Tax	9,727,686	0	9,727,686	0	9,727,686
40120	Trustee's Collections Prior Year	187,000	0	187,000	0	187,000
	Total County Property Taxes	9,914,686	0	9,914,686	0	9,914,686
40125	Bankruptcy	20,000	0	20,000	0	20,000
		20,000	0	20,000	0	20,000
40100	<u>County Property Taxes</u>					
40130	Clerk and Master's Collections Prior Year	190,000	0	190,000	0	190,000
40140	Interest and Penalty	44,000	0	44,000	0	44,000
40163-TATE	Payments in-Lieu of Taxes - Tate & Lyle	324,645	0	324,645	0	324,645
	Total County Property Taxes	558,645	0	558,645	0	558,645
40200	<u>County Local Option Taxes</u>					
40210	Local Option Sales Tax	4,000,000	0	4,000,000	0	4,000,000
40275	Mixed Drink Tax	25,000	0	25,000	0	25,000
	Total County Local Option Taxes	4,025,000	0	4,025,000	0	4,025,000
40300	<u>Statutory Local Taxes</u>					
40320	Bank Excise Tax	20,000	0	20,000	0	20,000
40350	Interstate Telecommunications Tax	2,900	0	2,900	0	2,900
	Total Statutory Local Taxes	22,900	0	22,900	0	22,900
Total Local Taxes		14,541,231	0	14,541,231	0	14,541,231
41000	Licenses and Permits					
41100	<u>Licenses</u>					
41110	Marriage Licenses	1,200	0	1,200	0	1,200
41140	Cable TV Franchises	0	0	0	0	0
	Total Licenses	1,200	0	1,200	0	1,200
Total Licenses and Permits		1,200	0	1,200	0	1,200

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

BUDGET AMENDMENTS						
General Fund 141						
2/16/2021 12:05						
Account Number		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
43000	Charges for Current Services					
43500	<u>Education Charges</u>					
43542	Contract for Instructional Services with Other LEA's	0	0	0	0	0
43570	Receipts from Individual Schools	15,000	0	15,000	0	15,000
43581	Community Service Fees-Children	0	0	0	0	0
43583	TBI Criminal Background Fee	0	0	0	0	0
	Total Education Charges	15,000	0	15,000	0	15,000
	Total Charges for Current Services	15,000	0	15,000	0	15,000
44000	Other Local Revenues					
44100	<u>Recurring Items</u>					
44110	Investment Income	30,000	0	30,000	0	30,000
44130	Sale of Material and Supplies	0	0	0	0	0
44145	Sale of Recycled Materials	0	0	0	0	0
44146	E-Rate Funding	0	0	0	0	0
44160-RET-DEN	Retirees' Insurance Payments	50,000	0	50,000	0	50,000
44160-RET-LIF	Retirees' Insurance Payments	7,300	0	7,300	0	7,300
44160-RET-VIS	Retirees' Insurance Payments	5,100	0	5,100	0	5,100
44161-COBRA-DEN	Cobra Insurance Payments	0	0	0	0	0
44170	Miscellaneous Refunds	2,000	480	2,480	0	2,480
44170-ATT	Miscellaneous Refunds	0	0	0	0	0
44170-TNRMT	Miscellaneous Refunds - TN Risk Management	0	0	0	0	0
	Total Recurring Items	94,400	480	94,880	0	94,880
44500	<u>Nonrecurring Items</u>					
44530-GOVDL	Sale of Equipment	0	0	0	0	0
44540	Sale of Property	0	0	0	116,825	116,825
44570-CSH	Contributions and Gifts	0	0	0	0	0
	Total Nonrecurring Items	0	0	0	116,825	116,825

LCBOE:
Browder School

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

BUDGET AMENDMENTS						
General Fund 141						
2/16/2021 12:05						
Account Number		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
Total Other Local Revenues		94,400	480	94,880	116,825	211,705
46000	State of Tennessee					
46500	State Education Funds					
46511	Basic Education Program	21,937,000	(230,000)	21,707,000	0	21,707,000
46515	Early Childhood Education	734,715	4,039	738,754	0	738,754
46520	School Food Service	0	0	0	0	0
46550	Driver Education	0	0	0	0	0
46590	Other State Education Funds	58,467	0	58,467	0	58,467
46590-FRC	Family Resource Center	0	0	0	0	0
46590-LEAP	LEAPS Grant	309,625	(131,623)	178,002	0	178,002
46591	Coordinated School Health	160,000	0	160,000	0	160,000
46592	Internet Connectivity	0	0	0	0	0
46594	Family Resource Center	30,211	0	30,211	0	30,211
46610	Career Ladder Program	88,600	0	88,600	0	88,600
46640	Vocational Equipment	0	0	0	0	0
	Total State Education Funds	23,318,618	(357,584)	22,961,034	0	22,961,034
46800	Other State Revenues					
46840	Alcoholic Beverage Tax	0	0	0	0	0
46851	State Revenue Sharing-T.V.A.	1,150,000	0	1,150,000	0	1,150,000
	Total Other State Revenues	1,150,000	0	1,150,000	0	1,150,000
Total State of Tennessee		24,468,618	(357,584)	24,111,034	0	24,111,034
46980-FE	Other State Grants	0	10,000	10,000	0	10,000
46981	Safe Schools	0	86,867	86,867	0	86,867
46990	Other State Revenue	0	12,452	12,452	0	12,452
	Total	0	109,319	109,319	0	109,319

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

BUDGET AMENDMENTS						
General Fund 141						
2/16/2021 12:05						
Account Number		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
47000	Federal Government					
47100	<i>Federal Through State</i>					
47143	Special Education - Grants to States	0	45,000	45,000	0	45,000
47147	Safe and Drug-Free Schools State Grant	190,732	58,552	249,284	0	249,284
47147-EES	Safe and Drug-Free Schools State Grant	74,250	21,021	95,271	0	95,271
47304	COVID-19 Grant	0	196,662	196,662	0	196,662
47590-VR	Other Federal Through State VR Grant	212,069	(1,437)	210,632	0	210,632
	Total Federal Through State	477,051	319,798	796,849	0	796,849
47600	<i>Direct Federal Revenue</i>					
47640	ROTC Reimbursement	66,000	0	66,000	0	66,000
	Total Direct Federal Revenue	66,000	0	66,000	0	66,000
Total Federal Government		543,051	319,798	862,849	0	862,849
48600	Citizens Groups					
48610	Donations	0	16,550	16,550	0	16,550
48610-ALT	Donations - Alternative School	0	0	0	0	0
48610-BIT	Donations - Bridges in Transition	0	0	0	0	0
48610-CAMP	Donations - Camp Bravado	0	0	0	0	0
48610-CHR	Donations - Christmas	0	8,500	8,500	0	8,500
48610-CL	Donations - CL	0	3,000	3,000	500	3,500
48610-FAM	Donations - FAM	0	6,500	6,500	0	6,500
48610-FRC	Donations - FRC	0	0	0	0	0
48610-LCAP	Donations - LCA	0	0	0	0	0
48610-LCEF	Donations - LCEF	0	0	0	0	0
48610-MUSIC	Donations - MUSIC	0	0	0	0	0
48610-NMS	Donations - North Middle School	0	0	0	0	0
48610-RTI	Donations - RTI	0	0	0	0	0
48610-SHOE	Donations - SHOE	0	0	0	0	0
48610-SUP	Donations - SUP	0	2,000	2,000	0	2,000
48610-WSF	Donations - WSF	0	9,000	9,000	0	9,000
	Total Citizens Groups	0	45,550	45,550	500	46,050
48990	Other					
48990	Other	0	0	0	0	0
49700-INS	Insurance Recovery	0	0	0	0	0
49800	Transfer In	0	0	0	0	0
Total Revenues		39,663,500	117,563	39,781,063	117,325	39,898,388
Total Other Source		0	0	0	0	0
Total General Purpose School		39,663,500	117,563	39,781,063	117,325	39,898,388

LCBOE:
Donation for clothing.

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

BUDGET AMENDMENTS						
General Fund 141						
2/16/2021 12:05						
Account Number		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
General Purpose School Expenditures						
70000	Education					
71000	Instruction					
71100	<u>Regular Instruction Program</u>					
116	Teachers	14,345,440	268,455	14,613,895	0	14,613,895
117	Career Ladder Program	50,000	0	50,000	0	50,000
128	Homebound Teachers	7,000	0	7,000	0	7,000
163	Educational Assistants	1,188,083	19,601	1,207,684	0	1,207,684
195	Certified Substitute Teachers	45,600	0	45,600	0	45,600
198	Non-Certified Substitute Teachers	128,914	0	128,914	0	128,914
201	Social Security	977,433	17,190	994,623	0	994,623
204	State Retirement	1,558,851	24,368	1,583,219	0	1,583,219
205-RET-VIS	Employee and Dependent Insurance	2,803	0	2,803	0	2,803
206	Life Insurance	57,632	0	57,632	0	57,632
206-RET-LIF	Life Insurance	14,700	0	14,700	0	14,700
207	Medical Insurance	2,622,913	0	2,622,913	0	2,622,913
207-RET-MED	Medical Insurance	52,828	0	52,828	0	52,828
208	Dental Insurance	132,143	0	132,143	0	132,143
208-RET-DEN	Dental Insurance	36,800	0	36,800	0	36,800
210	Unemployment Compensation	25,000	0	25,000	0	25,000
212	Employer Medicare	228,593	3,255	231,848	0	231,848
355	Travel	5,000	0	5,000	0	5,000
399	Other Contracted Services	90,000	8,600	98,600	0	98,600

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

BUDGET AMENDMENTS						
General Fund 141						
2/16/2021 12:05						
Account Number		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
429	Instructional Supplies	118,000	(25,000)	93,000	0	93,000
429-EES	Instructional Supplies - Eaton Elementary School	48,197	0	48,197	0	48,197
429-EL	Instructional Supplies - English Learners	0	500	500	0	500
429-FLM	Instructional Supplies - Fort Loudoun Middle School	19,786	0	19,786	0	19,786
429-GBS	Instructional Supplies - Greenback School	33,196	0	33,196	0	33,196
429-HPS	Instructional Supplies - Highland Park Elementary School	25,832	0	25,832	0	25,832
429-LES	Instructional Supplies - Loudon Elementary School	35,623	0	35,623	0	35,623
429-LHS	Instructional Supplies - Loudon High School	46,040	0	46,040	0	46,040
429-NMS	Instructional Supplies - North Middle School	42,256	3,000	45,256	0	45,256
429-PES	Instructional Supplies - Philadelphia Elementary School	26,782	0	26,782	0	26,782
429-SES	Instructional Supplies - Steekee Elementary School	13,975	0	13,975	1,000	14,975
449	Textbooks	227,156	(75,000)	152,156	0	152,156
471	Software	50,000	0	50,000	0	50,000
524	In-Service Staff Development	2,000	0	2,000	0	2,000
599	Other Charges	0	0	0	0	0
790	Other Equipment	250,000	71,662	321,662	0	321,662
790-EES	Other Equipment - Eaton Elementary School	12,780	0	12,780	0	12,780
790-FLM	Other Equipment - Fort Loudoun Middle School	13,272	0	13,272	0	13,272
790-GBS	Other Equipment - Greenback School	9,037	0	9,037	10,000	19,037
790-HPS	Other Equipment - Highland Park Elementary School	7,776	0	7,776	0	7,776
790-LES	Other Equipment - Loudon Elementary School	9,369	0	9,369	0	9,369
790-LHS	Other Equipment - Loudon High School	13,526	0	13,526	0	13,526
790-NMS	Other Equipment - North Middle School	30,865	0	30,865	0	30,865
790-PES	Other Equipment - Philadelphia Elementary School	11,619	5,499	17,118	0	17,118
790-SES	Other Equipment - Steekee Elementary School	601	0	601	2,000	2,601
Total Regular Instruction Program		22,617,421	322,130	22,939,551	13,000	22,952,551

LCBOE:
Moved funds from SES
PD.

LCBOE:
Moved funds from GBS
PD.

LCBOE:
Moved funds from SES
PD.

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

BUDGET AMENDMENTS						
General Fund 141						
2/16/2021 12:05						
Account Number		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
71200	<i>Special Education Program</i>					
116	Teachers	1,445,000	15,489	1,460,489	0	1,460,489
116-VR	Teachers	92,886	1,056	93,942	0	93,942
117	Career Ladder Program	4,000	0	4,000	0	4,000
128	Homebound Teachers	23,000	0	23,000	0	23,000
163	Educational Assistants	370,356	10,720	381,076	0	381,076
163-VR	Educational Assistants	57,297	(268)	57,029	0	57,029
171	Speech Pathologist	258,807	7,150	265,957	0	265,957
189	Other Salaries & Wages	40,000	0	40,000	0	40,000
195	Certified Substitute Teachers	5,000	0	5,000	0	5,000
198	Non-Certified Substitute Teachers	27,000	0	27,000	0	27,000
201	Social Security	134,649	1,034	135,683	0	135,683
201-VR	Social Security	10,031	(671)	9,360	0	9,360
204	State Retirement	212,761	2,315	215,076	0	215,076
204-VR	State Retirement	14,431	1,517	15,948	0	15,948
205-RET-VIS	Employee and Dependent Insurance	860	0	860	0	860
206	Life Insurance	8,418	0	8,418	0	8,418
206-RET-LIF	Life Insurance	1,511	0	1,511	0	1,511
206-VR	Life Insurance - VR Grant	1,500	(702)	798	0	798
207	Medical Insurance	357,291	0	357,291	0	357,291
207-RET-MED	Medical Insurance	3,750	0	3,750	0	3,750
207-VR	Medical Insurance - VR Grant	30,820	(964)	29,856	0	29,856
208	Dental Insurance	17,000	0	17,000	0	17,000
208-RET-DEN	Dental Insurance	4,300	0	4,300	0	4,300
208-VR	Dental Insurance - VR Grant	2,213	(713)	1,500	0	1,500
212	Employer Medicare	31,490	250	31,740	0	31,740
212-VR	Employer Medicare	2,891	(692)	2,199	0	2,199
429	Instructional Supplies	41,752	0	41,752	0	41,752
499	Other Supplies & Materials	40,000	10,000	50,000	0	50,000
725	Special Education Equipment	103,500	35,000	138,500	0	138,500
	Total Special Instruction Program	3,342,514	80,521	3,423,035	0	3,423,035

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

BUDGET AMENDMENTS						
General Fund 141						
2/16/2021 12:05						
Account Number		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
71300	<u>Vocational Education Program</u>					
116	Teachers	743,804	24,900	768,704	0	768,704
117	Career Ladder Program	6,000	0	6,000	0	6,000
163	Educational Assistants	20,808	450	21,258	0	21,258
195	Certified Substitute Teachers	5,700	0	5,700	0	5,700
198	Non-Certified Substitute Teachers	10,000	0	10,000	0	10,000
201	Social Security	48,752	1,572	50,324	0	50,324
204	State Retirement	78,402	2,589	80,991	0	80,991
205-RET-VIS	Employee and Dependent Insurance	173	0	173	0	173
206	Life Insurance	2,714	0	2,714	0	2,714
206-RET-LIF	Life Insurance	400	0	400	0	400
207	Medical Insurance	146,360	0	146,360	0	146,360
208	Dental Insurance	5,400	0	5,400	0	5,400
208-RET-DEN	Dental Insurance	810	0	810	0	810
212	Employer Medicare	11,402	368	11,770	0	11,770
336	Maintenance and Repair Services-Equipment	2,300	0	2,300	0	2,300
355	Travel	8,000	0	8,000	0	8,000
425	Gasoline	200	0	200	0	200
429	Instructional Supplies	74,386	0	74,386	0	74,386
790	Other Equipment	59,000	0	59,000	0	59,000
	Total Vocational Education Program	1,224,611	29,879	1,254,490	0	1,254,490
Total Instruction		27,184,546	432,530	27,617,076	13,000	27,630,076

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

BUDGET AMENDMENTS						
General Fund 141						
2/16/2021 12:05						
Account Number		2020-2021 Original Budget	2020-2021 Amendments	Approved Amended Budget	Proposed Amendments	Proposed Amended Budget
72000	Support Services					
72110	Attendance					
105	Supervisor / Director	43,492	870	44,362	0	44,362
201	Social Security	2,696	54	2,750	0	2,750
204	State Retirement	2,918	59	2,977	0	2,977
206	Life Insurance	160	0	160	0	160
207	Medical Insurance	0	0	0	0	0
208	Dental Insurance	0	0	0	0	0
212	Employer Medicare	631	13	644	0	644
355	Travel	50	0	50	0	50
524	In-Service/Staff Development	2,000	0	2,000	0	2,000
	Total Attendance	51,947	996	52,943	0	52,943
72120	Health Services					
105-CSH	Supervisor/Director	44,211	1,627	45,838	0	45,838
131	Medical Personnel	285,421	0	285,421	0	285,421
189-CSH	Other Salaries & Wages	34,150	14,964	49,114	0	49,114
198-CSH	Non-Certified Substitute Teachers	8,000	(6,000)	2,000	0	2,000
201	Social Security	17,696	0	17,696	0	17,696
201-CSH	Social Security	4,858	1,153	6,011	0	6,011
204	State Retirement	19,152	0	19,152	0	19,152
204-CSH	State Retirement	6,570	(533)	6,037	0	6,037
205-RET-VIS	Employee and Dependent Insurance	102	0	102	0	102
206	Life Insurance	1,635	0	1,635	0	1,635
206-CSH	Life Insurance	320	0	320	0	320
206-RET-LIF	Life Insurance	325	0	325	0	325
207	Medical Insurance	60,080	0	60,080	0	60,080
207-CSH	Medical Insurance	7,524	6,792	14,316	0	14,316
208	Dental Insurance	2,400	0	2,400	0	2,400
208-CSH	Dental Insurance	375	188	563	0	563
208-RET-DEN	Dental Insurance	432	0	432	0	432
212	Employer Medicare	4,138	0	4,138	0	4,138
212-CSH	Employer Medicare	1,136	241	1,377	0	1,377
355	Travel	400	0	400	0	400
355-CSH	Travel	3,000	(1,000)	2,000	0	2,000
399	Other Contracted Services	9,100	0	9,100	0	9,100
399-CSH	Other Contracted Services	6,000	(6,000)	0	0	0
413	Drugs and Medical Supplies	14,000	0	14,000	0	14,000
435	Office Supplies	1,000	0	1,000	0	1,000
499-CSH	Other Supplies & Materials	23,856	(1,902)	21,954	0	21,954
524	In-Service/Staff Development	600	0	600	0	600
524-CSH	In-Service/Staff Development	10,000	(8,530)	1,470	0	1,470
735-CSH	Health Equipment	10,000	(1,000)	9,000	0	9,000
	Total Health Services	576,481	0	576,481	0	576,481

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

BUDGET AMENDMENTS						
General Fund 141						
2/16/2021 12:05						
Account Number		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
72130	<i>Other Student Support</i>					
117	Career Ladder Program	1,000	0	1,000	0	1,000
123	Guidance Personnel	678,404	16,877	695,281	0	695,281
162	Clerical Personnel	151,799	3,015	154,814	0	154,814
189-FE	Other Salaries & Wages	0	6,200	6,200	0	6,200
201	Social Security	51,535	1,234	52,769	0	52,769
201-FE	Social Security	0	79	79	0	79
204	State Retirement	79,961	1,937	81,898	0	81,898
204-FE	State Retirement	0	131	131	0	131
205-RET-VIS	Employee and Dependent Insurance	102	0	102	0	102
206	Life Insurance	2,746	0	2,746	0	2,746
206-RET-LIF	Life Insurance	480	0	480	0	480
207	Medical Insurance	158,310	0	158,310	0	158,310
207-RET-MED	Medical Insurance	0	0	0	0	0
208	Dental Insurance	6,425	0	6,425	0	6,425
208-RET-DEN	Dental Insurance	432	0	432	0	432
212	Employer Medicare	12,053	289	12,342	0	12,342
212-FE	Employer Medicare	0	90	90	0	90
309-SAFE	Contracts with Government Agencies	0	5,000	5,000	0	5,000
322	Evaluation and Testing	20,000	0	20,000	0	20,000
355	Travel	500	0	500	0	500
399-SAFF	Contracted Services	0	13,648	13,648	0	13,648
499-FE	Other Supplies & Materials	0	3,500	3,500	0	3,500
499-SAFE	Other Supplies & Materials	0	1,000	1,000	0	1,000
499-CTE	Other Supplies & Materials	0	12,452	12,452	0	12,452
524	In Service/Staff Development	4,500	0	4,500	0	4,500
790-SAFE	Other Equipment	0	67,220	67,220	0	67,220
	Total Other Student Support	1,168,247	132,672	1,300,919	0	1,300,919

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

BUDGET AMENDMENTS						
General Fund 141						
2/16/2021 12:05						
Account Number		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
72210	<u>Regular Instruction Program</u>					
105	Supervisor/Director	272,685	5,434	278,119	0	278,119
117	Career Ladder Program	5,000	0	5,000	0	5,000
129	Librarians	499,195	9,940	509,135	0	509,135
161	Secretary(ies)	285,374	5,746	291,120	0	291,120
201	Social Security	65,860	1,309	67,169	0	67,169
204	State Retirement	98,935	1,965	100,900	0	100,900
205-RET-VIS	Employee and Dependent Insurance	465	0	465	0	465
206	Life Insurance	3,448	0	3,448	0	3,448
206-RET-LIF	Life Insurance	1,790	0	1,790	0	1,790
207	Medical Insurance	190,150	0	190,150	0	190,150
207-RET-MED	Medical Insurance	5,000	0	5,000	0	5,000
208	Dental Insurance	7,725	0	7,725	0	7,725
208-REF-DEN	Dental Insurance	3,610	0	3,610	0	3,610
212	Employer Medicare	15,403	306	15,709	0	15,709
355	Travel	17,000	0	17,000	0	17,000
432-EES	Library Books/Media - Eaton Elementary School	8,768	0	8,768	0	8,768
432-FLM	Library Books/Media - Fort Loudoun Middle School	4,697	0	4,697	0	4,697
432-GBS	Library Books/Media - Greenback School	13,385	0	13,385	0	13,385
432-HPS	Library Books/Media - Highland Park Elementary School	3,659	0	3,659	0	3,659
432-LES	Library Books/Media - Loudon Elementary School	5,606	0	5,606	0	5,606
432-LHS	Library Books/Media - Loudon High School	9,536	0	9,536	0	9,536
432-NMS	Library Books/Media - North Middle School	6,696	0	6,696	0	6,696
432-PES	Library Books/Media - Philadelphia Elementary School	4,137	(1,499)	2,638	0	2,638
432-SES	Library Books/Media - Steekee Elementary School	3,500	0	3,500	0	3,500
524	In-Service/Staff Development	12,000	0	12,000	0	12,000
524-EES	In-Service/Staff Development - Eaton Elementary School	5,500	0	5,500	0	5,500
524-FLM	In-Service/Staff Development - Fort Loudoun Middle School	5,300	0	5,300	0	5,300
524-GBS	In-Service/Staff Development - Greenback School	13,300	0	13,300	(10,000)	3,300
524-HPS	In-Service/Staff Development - Highland Park Elem. School	4,900	0	4,900	0	4,900
524-LES	In-Service/Staff Development - Loudon Elementary School	5,000	0	5,000	0	5,000
524-LHS	In-Service/Staff Development - Loudon High School	5,255	0	5,255	0	5,255
524-NMS	In-Service/Staff Development - North Middle School	6,750	(3,000)	3,750	0	3,750
524-PES	In-Service/Staff Development - Philadelphia Elem. School	6,400	(4,000)	2,400	0	2,400
524-SES	In-Service/Staff Development - Steekee Elementary School	4,000	0	4,000	(3,000)	1,000
790	Other Equipment	0	0	0	0	0
790-SAFE	Other Equipment	0	0	0	0	0
	Total Regular Instruction Program	1,600,029	16,201	1,616,230	(13,000)	1,603,230

LCBOE:
Moving funds to GBS
technology equipment.

LCBOE:
Moving funds to SES
supplies & technology
equipment.

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

BUDGET AMENDMENTS						
General Fund 141						
2/16/2021 12:05						
Account Number		2020-2021 Original Budget	2020-2021 Amendments	Approved Amended Budget	Proposed Amendments	Proposed Amended Budget
72220	<u>Special Education Program</u>					
105	Supervisor/Director	29,103	0	29,103	0	29,103
117	Career Ladder Program	1,000	0	1,000	0	1,000
124	Psychological Personnel	296,085	0	296,085	0	296,085
171	Speech Pathologist	0	0	0	0	0
201	Social Security	20,258	0	20,258	0	20,258
204	State Retirement	33,556	0	33,556	0	33,556
205-RET-VIS	Employee and Dependent Insurance	203	0	203	0	203
206	Life Insurance	1,200	0	1,200	0	1,200
206-RET-LIF	Life Insurance	385	0	385	0	385
207	Medical Insurance	58,870	0	58,870	0	58,870
207-RET-MED	Medical Insurance	3,900	0	3,900	0	3,900
208	Dental Insurance	2,625	0	2,625	0	2,625
208-REF-DEN	Dental Insurance	863	0	863	0	863
212	Employer Medicare	4,738	0	4,738	0	4,738
355	Travel	21,650	0	21,650	0	21,650
399	Other Contracted Services	181,250	0	181,250	0	181,250
524	In-Service/Staff Development	0	0	0	0	0
	Total Special Education Program	655,686	0	655,686	0	655,686
72230	<u>Vocational Education Program</u>					
105	Supervisor/Director	77,607	1,553	79,160	0	79,160
162	Clerical Personnel	40,780	816	41,596	0	41,596
201	Social Security	7,340	147	7,487	0	7,487
204	State Retirement	10,707	215	10,922	0	10,922
205-RET-VIS	Employee and Dependent Insurance	102	0	102	0	102
206	Life Insurance	360	0	360	0	360
206-RET-LIF	Life Insurance	300	0	300	0	300
207	Medical Insurance	16,930	0	16,930	0	16,930
207-RET-MED	Medical Insurance	0	0	0	0	0
208	Dental Insurance	845	0	845	0	845
208-REF-DEN	Dental Insurance	440	0	440	0	440
212	Employer Medicare	1,717	35	1,752	0	1,752
355	Travel	2,000	0	2,000	0	2,000
399	Other Contracted Services	500	0	500	0	500
524	In-Service/Staff Development	3,000	0	3,000	0	3,000
	Total Vocational Education Program	162,628	2,766	165,394	0	165,394

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

BUDGET AMENDMENTS						
General Fund 141						
2/16/2021 12:05						
Account Number		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
72250	<u>Education Technology</u>					
105	Supervisor/Director	49,414	971	50,385	0	50,385
117	Career Ladder Program	1,000	0	1,000	0	1,000
120	Computer Programmer	249,924	4,995	254,919	0	254,919
201	Social Security	18,620	370	18,990	0	18,990
204	State Retirement	21,949	436	22,385	0	22,385
206	Life Insurance	961	0	961	0	961
207	Medical Insurance	60,360	0	60,360	0	60,360
208	Dental Insurance	2,250	0	2,250	0	2,250
212	Employer Medicare	4,354	87	4,441	0	4,441
350	Internet Connectivity	108,000	0	108,000	0	108,000
355	Travel	8,000	0	8,000	0	8,000
399	Other Contracted Services	9,400	0	9,400	0	9,400
471	Software	120,000	0	120,000	0	120,000
499	Other Supplies & Materials	4,000	0	4,000	0	4,000
524	In Service/Staff Development	12,430	0	12,430	0	12,430
790	Other Equipment	165,469	11,150	176,619	0	176,619
790-STEM	Other Equipment	0	4,900	4,900	0	4,900
	Total Central & Other Transportation	836,131	22,909	859,040	0	859,040
72310	<u>Board of Education</u>					
191	Board and Committee Members Fees	40,300	0	40,300	0	40,300
201	Social Security	2,499	0	2,499	0	2,499
204	State Retirement	1,600	0	1,600	0	1,600
206	Life Insurance	1,480	0	1,480	0	1,480
208	Dental Insurance	2,300	0	2,300	0	2,300
212	Employer Medicare	585	0	585	0	585
305	Audit Services	12,300	0	12,300	0	12,300
331	Legal Services	37,000	0	37,000	0	37,000
355	Travel	4,000	0	4,000	0	4,000
506	Liability Insurance	29,149	0	29,149	0	29,149
508	Premium on Corporate Surety Bonds	400	0	400	0	400
509	Refunds	15,000	0	15,000	0	15,000
510	Trustee's Commission	300,000	0	300,000	0	300,000
513	Workman's Compensation Insurance	203,496	0	203,496	0	203,496
524	In Service/Staff Development	25,000	0	25,000	0	25,000
599	Other Charges	0	0	0	0	0
	Total Board of Education	675,109	0	675,109	0	675,109

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

BUDGET AMENDMENTS						
General Fund 141						
2/16/2021 12:05						
Account Number		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
72320	<i>Office of the Superintendent</i>					
101	County Official/Administrative Office	253,600	0	253,600	0	253,600
117	Career Ladder Program	1,000	0	1,000	0	1,000
161	Secretary (s)	45,232	905	46,137	0	46,137
189	Other Salaries & Wages	7,200	0	7,200	0	7,200
201	Social Security	17,708	57	17,765	0	17,765
204	State Retirement	18,268	61	18,329	0	18,329
205-RET-VIS	Employee and Dependent Insurance	0	0	0	0	0
206	Life Insurance	350	0	350	0	350
206-RET-LIF	Life Insurance	0	0	0	0	0
207	Medical Insurance	31,767	0	31,767	0	31,767
208	Dental Insurance	1,354	0	1,354	0	1,354
208-REF-DEN	Dental Insurance	0	0	0	0	0
212	Employer Medicare	4,103	14	4,117	0	4,117
302	Advertising	1,000	0	1,000	0	1,000
307	Communication	50,000	0	50,000	0	50,000
320	Dues & Memberships	14,000	0	14,000	0	14,000
348	Postal Charges	2,500	0	2,500	0	2,500
355	Travel	500	0	500	0	500
399	Other Contracted Services	40,000	0	40,000	0	40,000
435	Office Supplies	8,000	0	8,000	0	8,000
524	In Service/Staff Development	7,300	0	7,300	0	7,300
599	Other Charges	3,500	5,480	8,980	0	8,980
	Total Office of the Superintendent	507,382	6,517	513,899	0	513,899

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

BUDGET AMENDMENTS						
General Fund 141						
2/16/2021 12:05						
Account Number		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
72410	<u>Office of the Principal</u>					
104	Principals	811,790	16,174	827,964	0	827,964
117	Career Ladder Program	6,000	0	6,000	0	6,000
201	Social Security	50,703	1,003	51,706	0	51,706
204	State Retirement	83,988	1,662	85,650	0	85,650
205-RET-VIS	Employee and Dependent Insurance	182	0	182	0	182
206	Life Insurance	1,450	0	1,450	0	1,450
206-RET-LIF	Life Insurance	2,000	0	2,000	0	2,000
207	Medical Insurance	116,550	0	116,550	0	116,550
207-RET-MED	Medical Insurance	4,350	0	4,350	0	4,350
208	Dental Insurance	4,630	0	4,630	0	4,630
208-REF-DEN	Dental Insurance	3,400	0	3,400	0	3,400
212	Employer Medicare	11,858	235	12,093	0	12,093
307	Communication	90,000	0	90,000	0	90,000
348	Postage	5,000	0	5,000	0	5,000
355	Travel	10,000	0	10,000	0	10,000
524	In Service/Staff Development	3,000	0	3,000	0	3,000
	Total Office of the Principal	1,204,901	19,074	1,223,975	0	1,223,975
72510	<u>Fiscal Services</u>					
119	Accountants/Bookkeepers	66,774	1,336	68,110	0	68,110
201	Social Security	4,140	83	4,223	0	4,223
204	State Retirement	4,481	90	4,571	0	4,571
206	Life Insurance	165	0	165	0	165
206-RET-LIF	Life Insurance	86	0	86	0	86
207	Medical Insurance	7,090	0	7,090	0	7,090
208	Dental Insurance	375	0	375	0	375
212	Employer Medicare	969	20	989	0	989
355	Travel	200	0	200	0	200
524	In Service/Staff Development	1,800	0	1,800	0	1,800
	Total Fiscal Services	86,080	1,529	87,609	0	87,609

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

BUDGET AMENDMENTS						
General Fund 141						
2/16/2021 12:05						
Account Number		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
72610	<i>Operation of Plant</i>					
166	Custodial Personnel	137,341	2,750	140,091	0	140,091
201	Social Security	8,516	171	8,687	0	8,687
204	State Retirement	9,216	185	9,401	0	9,401
205-RET-VIS	Employee and Dependent Insurance	275	0	275	0	275
206	Life Insurance	800	0	800	0	800
206-RET-LIF	Life Insurance	840	0	840	0	840
207	Medical Insurance	49,783	0	49,783	0	49,783
208	Dental Insurance	1,880	0	1,880	0	1,880
208-RET-DEN	Dental Insurance	2,102	0	2,102	0	2,102
212	Employer Medicare	1,992	40	2,032	0	2,032
399	Other Contracted Services	1,295,000	0	1,295,000	0	1,295,000
399-FLM	Other Contracted Services- Fort Loudoun Middle School	2,500	0	2,500	0	2,500
399-GBS	Other Contracted Services - Greenback School	12,500	0	12,500	0	12,500
399-LHS	Other Contracted Services - Loudon High School	10,000	0	10,000	0	10,000
399-NMS	Other Contracted Services - North Middle School	2,500	0	2,500	0	2,500
399-PES	Other Contracted Services - Philadelphia Elementary School	2,500	0	2,500	0	2,500
415	Electricity	1,130,641	0	1,130,641	0	1,130,641
425	Gasoline	1,000	0	1,000	0	1,000
434	Natural Gas	107,000	0	107,000	0	107,000
454	Water and Sewer	155,570	0	155,570	0	155,570
502	Building and Contents Insurance	348,064	0	348,064	0	348,064
	Total Operation of Plant	3,280,020	3,146	3,283,166	0	3,283,166

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

BUDGET AMENDMENTS						
General Fund 141						
2/16/2021 12:05						
Account Number		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
72620	<u>Maintenance of Plant</u>					
335	Maintenance and Repair Services-Building	250,000	0	250,000	0	250,000
335-PES	Maintenance and Repair Services-Building	0	0	0	0	0
	Total Maintenance of Plant	250,000	0	250,000	0	250,000
72710	<u>Transportation</u>					
105	Supervisor/Director	55,785	1,116	56,901	0	56,901
201	Social Security	3,459	70	3,529	0	3,529
204	State Retirement	3,744	75	3,819	0	3,819
206	Life Insurance	187	0	187	0	187
207	Medical Insurance	13,106	0	13,106	0	13,106
208	Dental Insurance	375	0	375	0	375
212	Employer Medicare	809	17	826	0	826
313	Contracts with Parents	9,070	0	9,070	0	9,070
315	Contracts with Vehicle Owners	1,830,000	0	1,830,000	0	1,830,000
327	Freight Expenses	100	0	100	0	100
336	Maintenance and Repair Services - Equipment	6,243	0	6,243	0	6,243
340	Medical and Dental Services	3,000	0	3,000	0	3,000
348	Postal Charges	100	0	100	0	100
355	Travel	1,750	0	1,750	0	1,750
399	Other Contracted Services	3,200	0	3,200	0	3,200
435	Office Supplies	2,000	0	2,000	0	2,000
524	In-Service/Staff Development	5,000	0	5,000	0	5,000
599	Other Charges	5,985	0	5,985	0	5,985
790	Other Equipment	4,000	0	4,000	0	4,000
	Total Transportation	1,947,913	1,278	1,949,191	0	1,949,191
72901	<u>Education COVID-19</u>					
72901	<u>Support Services</u>					
116	Teachers	0	270,000	270,000	0	270,000
201	Social Security	0	16,740	16,740	0	16,740
204	State Retirement	0	27,729	27,729	0	27,729
212	Employer Medicare	0	3,915	3,915	0	3,915
499	Other Supplies & Materials	0	52,238	52,238	0	52,238
790	Other Equipment	0	209,000	209,000	0	209,000
	Total COVID-19	0	579,622	579,622	0	579,622
	Total Support Services	13,002,554	786,710	13,789,264	-13,000	13,776,264
Total Education		40,187,100	1,219,240	41,406,340	0	41,406,340

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

BUDGET AMENDMENTS						
General Fund 141						
2/16/2021 12:05						
Account Number		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
73300	Community Services					
105	Supervisor/Director	0	0	0	0	0
105-CCLC	Supervisor/Director - CCLC	11,444	0	11,444	0	11,444
105-LEAP	Supervisor/Director - LEAP Grant	18,427	73	18,500	0	18,500
116-CCLC	Teachers - CCLC	100,000	60,000	160,000	0	160,000
116-CCLC-EES	Teachers - CCLC	45,000	15,000	60,000	0	60,000
116-LEAP	Teachers - LEAP	200,000	(96,000)	104,000	9,353	113,353
162	Clerical Personnel	0	0	0	0	0
163-CCLC	Educational Assistants - CCLC Grant	20,000	0	20,000	0	20,000
163-CCLC-EES	Educational Assistants - CCLC Grant	8,000	0	8,000	0	8,000
163-LEAP	Educational Assistants - LEAPS Grant	29,500	(19,500)	10,000	3,100	13,100
189	Other Salaries & Wages	0	950	950	0	950
189-FRC	Other Salaries & Wages - FRC	25,893	0	25,893	0	25,893
201	Social Security	0	59	59	0	59
201-CCLC	Social Security CCLC Grant	8,150	3,720	11,870	0	11,870
201-CCLC-EES	Social Security CCLC Grant	3,286	930	4,216	0	4,216
201-FRC	Social Security - FRC Grant	1,605	0	1,605	0	1,605
201-LEAP	Social Security - LEAPS Grant	15,371	(7,156)	8,215	12	8,227
204	State Retirement	0	64	64	0	64
204-CCLC	State Retirement - CCLC Grant	11,802	6,276	18,078	0	18,078
204-CCLC-EES	State Retirement - CCLC Grant	5,244	1,569	6,813	0	6,813
204-FRC	State Retirement - FRC Grant	1,738	0	1,738	0	1,738
204-LEAP	State Retirement - LEAPS Grant	23,239	(11,690)	11,549	(418)	11,131
206	Life Insurance	188	0	188	0	188
206-RET-LIF	Life Insurance	216	0	216	0	216
206-LEAP	Life Insurance - LEAPS Grant	0	0	0	0	0
207	Medical Insurance	7,524	0	7,524	0	7,524
207-LEAP	Medical Insurance - LEAPS Grant	0	0	0	0	0
208	Dental Insurance	375	0	375	0	375
208-RET-DEN	Dental Insurance	1,011	0	1,011	0	1,011
208-LEAP	Dental Insurance - LEAPS Grant	0	0	0	0	0
212	Employer Medicare	0	14	14	0	14
212-CCLC	Employer Medicare - CCLC Grant	1,906	870	2,776	0	2,776
212-CCLC-EES	Employer Medicare - CCLC Grant	769	217	986	0	986
212-FRC	Employer Medicare FRC	375	0	375	0	375
212-LEAP	Employer Medicare - LEAPS Grant	3,595	(1,674)	1,921	2	1,923

LCBOE:
LEAP Amendments.

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

BUDGET AMENDMENTS						
General Fund 141						
2/16/2021 12:05						
Account Number		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
355	Travel	1,500	0	1,500	0	1,500
355-CCLC	Travel - CCLC	400	100	500	0	500
355-CCLC-EES	Travel - CCLC	200	0	200	0	200
355-LEAP	Travel - LEAPS Grant	1,000	(900)	100	(60)	40
399	Other Contracted Services	0	0	0	0	0
399-CCLC	Other Contracted Services - CCLC	3,000	(2,500)	500	0	500
399-CCLC-EES	Other Contracted Services - CCLC	1,000	0	1,000	0	1,000
399-LEAP	Other Contracted Services - LEAP	5,000	(3,734)	1,266	0	1,266
422	Food Supplies	5,300	0	5,300	0	5,300
422-CCLC	Food Supplies - CCLC	2,000	3,000	5,000	0	5,000
422-CCLC-EES	Food Supplies - CCLC	1,000	1,000	2,000	0	2,000
422-LEAP	Food Supplies - LEAP	0	6,010	6,010	1,990	8,000
422-WSF	Food Supplies	0	9,000	9,000	0	9,000
429-CCLC	Instructional Supplies - CCLC	0	2,501	2,501	0	2,501
429-CCLC-EES	Instructional Supplies - CCLC-EES	0	2,305	2,305	0	2,305
429-LEAP	Instructional Supplies - LEAP	2,500	(1,559)	941	(479)	462
499	Other Supplies and Materials	4,000	0	4,000	0	4,000
499-CCLC	Other Supplies & Materials - CCLC	28,298	(17,415)	10,883	0	10,883
499-CCLC-EES	Other Supplies & Materials - CCLC	8,751	0	8,751	0	8,751
499-CHR	Other Supplies & Materials - CHR	0	8,500	8,500	0	8,500
499-CL	Other Supplies & Materials - CL	0	3,000	3,000	500	3,500
499-FAM	Other Supplies & Materials - FAM	0	14,500	14,500	0	14,500
499-LEAP	Other Supplies & Materials - LEAPS Grant	7,448	7,552	15,000	(13,000)	2,000
499-SUP	Other Supplies & Materials - SUP	0	2,000	2,000	0	2,000
524	In Service/Staff Development	500	0	500	0	500
524-CCLC	In Service/Staff Development - CCLC	3,732	0	3,732	0	3,732
524-CCLC-EES	In Service/Staff Development - CCLC	1,000	0	1,000	0	1,000
524-FRC	In Service/Staff Development - CCLC	600	0	600	0	600
524-LEAP	In Service/Staff Development - LEAP	3,545	(3,045)	500	(500)	0
599-FAM	Other Charges	0	0	0	0	0
790	Other Equipment	2,000	0	2,000	0	2,000
790-CCLC	Other Equipment - CCLC	0	2,000	2,000	0	2,000
	Total Community Services	627,432	-13,963	613,469	500	613,969

LCBOE:
Donation for clothing.

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

BUDGET AMENDMENTS						
General Fund 141						
2/16/2021 12:05						
Account Number		2020-2021	2020-2021	Approved	Proposed	Proposed
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
73400	<u>Early Childhood Education</u>					
116	Teachers	381,716	7,590	389,306	0	389,306
163	Educational Assistants	150,453	2,990	153,443	0	153,443
195	Certified Substitute Teachers	1,000	1,770	2,770	0	2,770
198	Non-Certified Substitute Teachers	6,000	1,000	7,000	0	7,000
201	Social Security	33,429	828	34,257	0	34,257
204	State Retirement	49,270	980	50,250	0	50,250
206	Life Insurance	2,395	0	2,395	0	2,395
206-RET-LIF	Life Insurance	652	0	652	0	652
207	Medical Insurance	92,830	0	92,830	0	92,830
207-RET-MED	Medical Insurance	1,950	0	1,950	0	1,950
208	Dental Insurance	4,500	0	4,500	0	4,500
208-RET-DEN	Dental Insurance	1,640	0	1,640	0	1,640
212	Employer Medicare	7,818	194	8,012	0	8,012
311-HHA	Contracts with Other School Systems	81,027	1,057	82,084	0	82,084
429	Instructional Supplies	1,600	0	1,600	0	1,600
499	Other Supplies & Materials	0	0	0	0	0
524	In-Service/Staff Development	1,600	0	1,600	0	1,600
599	Other Charges	420	0	420	0	420
790	Other Equipment	0	0	0	0	0
	Total Early Childhood Education	818,300	16,409	834,709	0	834,709
76000	Capital Outlay					
76100	<u>Regular Capital Outlay</u>					
706	Building Construction	0	0	0	0	0
	Total Regular Capital Outlay	0	0	0	0	0

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

BUDGET AMENDMENTS						
General Fund 141 2/16/2021 12:05						
Account Number		2020-2021 Original Budget	2020-2021 Amendments	Approved Amended Budget	Proposed Amendments	Proposed Amended Budget
80000	Debt Service					
82130	Principal					
601	Principal On Bonds	0	0	0	0	0
602	Principal on Notes	0	0	0	0	0
		0	0	0	0	0
82300	Other Debt Service					
82330	Education					
699	Other Debt Service	0	0	0	0	0
	Total Education Debt Service	0	0	0	0	0
80000	Total Education Debt Service	0	0	0	0	0
90000	Capital Projects					
99000	Other Uses					
99100	Transfer out					
590	Transfer to other funds	0	0	0	0	0
	Total Expenditures	41,632,832	1,221,686	42,854,518	500	42,855,018
	Total Other Uses	0	0	0	0	0
Total General Purpose School		41,632,832	1,221,686	42,854,518	500	42,855,018
Beginning Fund Balance (Unaudited)		5,081,476	0	5,081,476	0	5,081,476
Total Revenue		39,663,500	117,563	39,781,063	117,325	39,898,388
Total Available Funds		44,744,976	117,563	44,862,539	117,325	44,979,864
Total Expenditures		41,632,832	1,221,686	42,854,518	500	42,855,018
Estimated Ending Fund Balance		3,112,144	(1,104,123)	2,008,021	116,825	2,124,846
* \$300,000 was transferred to sub fund 999 of fund 142 that can be pulled back for regular fund balance purposes at any time.						

BOE Approved Feb 11, 2021
Budget Committee Feb 16, 2021
County Commission Mar 1, 2021

Loudon County Commission

Exhibit # 030121-Q

Budget Amendments
School Federal Projects Fund 142

Loudon County Commission
EXHIBIT 030121-Q

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

	A	B	C	D	E	F	G	H	I
1			Federal Fund 142						
2	Account		2/16/2021 12:50	2020-2021	2020-2021	Approved	Proposed	Proposed	
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
348									
349	Sub Fund		809 - Carl Perkins Revenue						
350									
351	47000		Federal Government						
352									
353	47100		<i>Federal Through State</i>						
354	47131		Vocational Educ - Basic Grants to States	73,419.15	0.00	73,419.15	5,111.81	78,530.96	
355									
356	47131-RES		Vocational Educ - Reserve Grant	0.00	0.00	0.00	0.00	0.00	
357									
358			Total Federal Through State	73,419.15	0.00	73,419.15	5,111.81	78,530.96	
359									
360			Total Federal Government	73,419.15	0.00	73,419.15	5,111.81	78,530.96	
361									
362			Total Revenue	73,419.15	0.00	73,419.15	5,111.81	78,530.96	
363									
364			Total Other Sources	0.00	0.00	0.00	0.00	0.00	
365									
366			Total Carl Perkins Revenue	73,419.15	0.00	73,419.15	5,111.81	78,530.96	
367									
368									
369	Sub Fund		809 - Carl Perkins Expenses						
370									
371	70000		Education						
372									
373	71000		Instruction						
374									
375	71300		<i>Vocational Education Program</i>						
376	162		Clerical Personnel	5,000.00	(1,250.00)	3,750.00	0.00	3,750.00	
377	201		Social Security	310.00	(77.50)	232.50	0.00	232.50	
378	204		State Retirement	513.50	(128.37)	385.13	0.00	385.13	
379	212		Employer Medicare	72.50	(18.12)	54.38	0.00	54.38	
380	355		Travel	0.00	0.00	0.00	0.00	0.00	
381	499		Other Supplies and Materials	5,000.00	2,000.00	7,000.00	0.00	7,000.00	
382	730		Vocational Instruction Equipment	39,023.15	(0.02)	39,023.13	5,111.81	44,134.94	
383	730-RES		Vocational Instruction Equipment	0.00	0.00	0.00	0.00	0.00	
384									
385			Total Vocational Education Program	49,919.15	525.99	50,445.14	5,111.81	55,556.95	
386									

LCBOE:
 Additional allocation -
 moved to Vocational
 Equipment.

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

	A	B	C	D	E	F	G	H	I
1			Federal Fund 142						
2	Account		2/16/2021 12:50	2020-2021	2020-2021	Approved	Proposed	Proposed	
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
387	Sub Fund		809 - Carl Perkins						
388									
389	70000		Education						
390									
391	72000		Support Services						
392									
393	72130		<i>Other Student Support</i>						
394	146		Bus Drivers (CTSO Transportation)	0.00	0.00	0.00	0.00	0.00	
395	355		Travel	10,000.00	0.00	10,000.00	0.00	10,000.00	
396	399		Other Contracted Services	2,300.00	0.00	2,300.00	0.00	2,300.00	
397	524		In-Service/Staff Development	6,500.00	0.00	6,500.00	0.00	6,500.00	
398	599		Other Charges	0.00	0.00	0.00	0.00	0.00	
399									
400			Total Other Student Support	18,800.00	0.00	18,800.00	0.00	18,800.00	
401									
402									
403	Sub Fund		809 - Carl Perkins						
404									
405	70000		Education						
406									
407	72000		Support Services						
408									
409	72230		<i>Vocational Education Program</i>						
410	162		Clerical Personnel	0.00	1,250.00	1,250.00	0.00	1,250.00	
411	201		Social Security	0.00	77.50	77.50	0.00	77.50	
412	204		State Retirement	0.00	128.38	128.38	0.00	128.38	
413	212		Employer Medicare	0.00	18.13	18.13	0.00	18.13	
414	355		Travel	1,500.00	(700.00)	800.00	0.00	800.00	
415	524		In-Service/Staff Development	3,200.00	(1,300.00)	1,900.00	0.00	1,900.00	
416									
417			Total Vocational Education Program	4,700.00	(525.99)	4,174.01	0.00	4,174.01	
418									
419									
420			Total Expenditures Carl Perkins	73,419.15	0.00	73,419.15	5,111.81	78,530.96	
421									
422			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00	
423									
424			Revenues	73,419.15	0.00	73,419.15	5,111.81	78,530.96	
425									
426			Expenditures	73,419.15	0.00	73,419.15	5,111.81	78,530.96	
427									
428			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	
429									
430									

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

	A	B	C	D	E	F	G	H	I
1			Federal Fund 142						
2	Account		2/16/2021 12:50	2020-2021	2020-2021	Approved	Proposed	Proposed	
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget	
4									
749									
750	Sub Fund		999 - RESTRICTED FOR CASH FLOW						
751									
752									
753									
754									
755	39000		Unassigned	300,000.00	0.00	300,000.00	0.00	300,000.00	
756									
757			Total Other Revenue	300,000.00	0.00	300,000.00	0.00	300,000.00	
758									
759									
760			Total Revenue	300,000.00	0.00	300,000.00	0.00	300,000.00	
761									
762									
763			Total RESTRICTED FOR CASH FLOW	300,000.00	0.00	300,000.00	0.00	300,000.00	
764									
765									
766									
767									
768									
769									
770			Fund 142 Total Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00	
771									
772			Fund 142 Total Expenditures	3,030,938.04	538,959.80	3,569,897.84	5,111.81	3,575,009.65	
773									
774			Fund 142 Total Revenues	3,030,938.04	538,959.80	3,569,897.84	5,111.81	3,575,009.65	*
775									
776			Fund 142 Total Ending Fund Balance	0.00	0.00	0.00	0.00	0.00	
777									
778			* \$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.						
779									
780									

Loudon County Commission

Exhibit # 030121-R

Budget Amendments
General Capital Projects Fund 171

Loudon County Commission
EXHIBIT 030121-R

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H	I	J	K
1											
2					02/17/21						
3					2/17/21 5:30 PM		2020-2021	2020-2021	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
286	SUBFUND 15M Jail Renovation										
287	REVENUE										
288		44100	Recurring Items								
289			44110	Investment Income			0	5,000	5,000		5,000
290									0		0
291											
292				Total Other Sources			0	5,000	5,000	0	5,000
293											
294	EXPENSES										
295		91130	Public Safety Projects								
296			399	Other Contracted Services				15,000	15,000		15,000
297			411	Data Processing Supplies				200	200		200
298			421	Food Preparation Supplies				5,000	5,000		5,000
299			499	Other Supplies & Materials				6,000	6,000		6,000
300			705	Communication Equipment				1,000	1,000		1,000
301			711	Furniture & Fixtures				7,000	7,000	5,000	12,000
302			719	Office Equipment				25,000	25,000		25,000
303			790	Other Equipment			0		0	20,000	20,000
304											
305				TOTAL SUBFUND 15M EXPENDITURES			0	59,200	59,200	25,000	84,200
306											
307											
308	SUBFUND 15M SUMMARY:										
309				Total Beginning Balance July 1, 2020			964,760				
310				Less PY Encumbrances			(399,677)				
311				Available Fund Balance July 1, 2020			565,083				
312											
313				Plus FY 20-21 Revenue			0	5,000	5,000	0	5,000
314											
315				Less FY 20-21 Expenditures			0	59,200	59,200	25,000	84,200
316											
317				Revenue/Expense Effect			0	(54,200)	(54,200)	(25,000)	(79,200)
318											
319									0		0
320									0		0
321											
322				Estimated June 30 2020 Subfund 15M Balance			565,083	(54,200)	510,883	(25,000)	485,883
323											

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H	I	J	K
1											
2					02/17/21						
3					2/17/21 5:30 PM		2020-2021	2020-2021	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
324	SUBFUND CRT - Courthouse Fire										
325	REVENUE										
326		49000	Other Sources								
327			49100	Other Revenue			0		0		0
328			49410	Other Revenue					0		0
329				Total Other Sources			0	0	0	0	0
330											
331				TOTAL SUBFUND CRT REVENUE			0	0	0	0	0
332											
333	EXPENDITURES										
334		91120	Administration of Justice Projects								
335			321	Engineering Services			0	100,000	100,000	1,000,000	1,100,000
336			399	Other Contracted Services				775,000	775,000	10,000	785,000
337			503	Excess Risk Insurance				309	309	1,000	1,309
338			707	Building Improvements			0		0		0
339											
340				Total Administration of Justice Projects			0	875,309	875,309	1,011,000	1,886,309
341											
342											
343											
344				TOTAL SUBFUND CRT EXPENDITURES			0	875,309	875,309	1,011,000	1,886,309
345											
346	SUBFUND CRT SUMMARY:										
347				Beginning Balance July 1, 2020			2,954,362				
348				Less PY Encumbrances			(465,440)				
349				Total Available July 1, 2020			2,488,922				
350											
351				Plus FY 20-21 Revenue			0	0	0	0	0
352											
353				Less FY 20-21 Expenditures			0	875,309	875,309	1,011,000	1,886,309
354											
355				Revenue/Expense Effect			0	(875,309)	(875,309)	(1,011,000)	(1,886,309)
356											
357									0		0
358									0		0
359											
360				Estimated June 30 2021 Subfund COB Balance			2,488,922	(875,309)	1,613,613	(1,011,000)	602,613
361											

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H	I	J	K
1											
2					02/17/21						
3					2/17/21 5:30 PM		2020-2021	2020-2021	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
398											
399					<u>SUBFUND GSG - Governor's Support Grant</u>						
400					REVENUE						
401		46000			State of Tennessee						
402			46990		Other State Revenues		911,423	231,512	1,142,935		1,142,935
403											
404					Total State of Tennessee		911,423	231,512	1,142,935	0	1,142,935
405											
406					TOTAL SUBFUND GSG REVENUE		911,423	231,512	1,142,935	0	1,142,935
407											
408					EXPENDITURES						
409		91110			General Administration Projects						
410		790			Other Equipment		911,423	(911,423)	0		0
411		471	COMM		Software (Minutes Search Software)				0		0
412		719	COMM		Office Equip (Laptop - Comm Mtg Room)			1,250	1,250	3,500	4,750
413		719	MAYOR		Office Equip (Laptop, Desktop & Monitor)				0	2,050	2,050
414		711	MAYOR		Furniture (Desk & Chair)				0	1,116	1,116
415		719	CODES		Office Equip (Laptop; Touch Screen Monitor/Computer)			4,500	4,500		4,500
416		708	MAINT		Communication Equip (Phone system-Gen Sess)			7,000	7,000		7,000
417		719	MAINT		Office Equip (iMac Desktop x 2)			3,398	3,398		3,398
418		719	ACCT		Office Equip (Laptops, Desktop & Monitors)			7,944	7,944		7,944
419		711	ACCT		Lateral File Cabinets			5,457	5,457		5,457
420		719	PURCH		Office Equip (Laptops, Printer, Desktop & Monitor)			6,040	6,040		6,040
421		719	PURCH		Office Equip (Battery Backups x 5)				0	500	500
422		471	COCLK		Software			1,500	1,500		1,500
423		719	COCLK		Office Equip (Printer)			550	550		550
424		711	COCLK		Furniture (File Cabinets, table, chairs)			4,837	4,837		4,837
425		790	ASSES		Other Equipment (Kardex)		0	34,426	34,426		34,426
426		719	IT		Office Equip (Server, Battery cartridge)			17,400	17,400		17,400
427		91120			Administration of Justice Projects				0		
428		399	SESS		Contracted Services (Replace counter & glass; Drop box)			22,116	22,116	2,280	24,396
429		399	SESS		Contracted Services (Replace counter & glass; Drop box)				0	924	924
430		91130			Public Safety Projects				0		
431		718	SHERF		Vehicles			340,000	340,000		340,000
432		719	SHERF		Office Equip (Computers; Laptop)			9,993	9,993		9,993
433		716	SHERF		Law Enforcement Equip (TruNarc Machine)			27,000	27,000	(2,280)	24,720
434											
435											

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H	I	J	K
1											
2					02/17/21						
3					2/17/21 5:30 PM		2020-2021	2020-2021	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
436							0		0		0
437											
438					Total GSG		911,423	(418,012)	493,411	8,090	501,501
439											
440					TOTAL SUBFUND GSG EXPENDITURES		911,423	(418,012)	493,411	8,090	501,501
441											
442											
443					SUBFUND GSG SUMMARY:						
444					Beginning Balance July 1, 2020		0				
445											
446					Plus FY 20-21 Revenue		911,423	231,512	1,142,935	0	1,142,935
447											
448					Less FY 20-21 Expenditures		911,423	(418,012)	493,411	8,090	501,501
449											
450					Revenue/Expense Effect		0	649,524	649,524	(8,090)	641,434
451											
452											
453									0		0
454					Cash to Subfund ADA			(17,300)	(17,300)		(17,300)
455											
456					Estimated June 30 2021 Subfund GSG Balance		0	632,224	632,224	(8,090)	624,134
457											
458											

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2021

	A	B	C	D	E	F	G	H	I	J	K
1											
2					02/17/21						
3					2/17/21 5:30 PM		2020-2021	2020-2021	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
639											
640					TOTAL REVENUE		1,100,184	355,473	1,455,657	0	1,455,657
641											
642											
643					TOTAL EXPENDITURE/TRFS		1,061,567	683,917	1,745,484	1,044,090	2,789,574
644					TOTAL TRANSFERS OUT		0		0		0
645											
646					Effect on Fund Balance		38,617	(328,444)		(1,044,090)	
647											
648											
649											
650					BEGINNING FUND BALANCE		4,755,089				
651					Less PY Encumbrances		(878,273)				
652					Available Beg Fund Balance July 1, 2020		3,876,816				
653											
654											
655					ENDING FUND BALANCE		3,915,433	(328,444)	3,586,989	(1,044,090)	2,542,899
656											
657											
658											
659					Formula - Beginning Balances (matches total FB per YE)		4,755,087				
660											
661											
662					Formula - Ending Balances		3,915,432				

Loudon County Commission

Exhibit # 030121-S

Monthly Reports
Summary Financial Statement
February 2021

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Loudon County Finance
Summary Financial Statement
February 2021

Loudon County Commission
EXHIBIT 030121-S

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	(7,545,432.84)	64.18 %	979,689.08	0.00	0.00 %
40120	Trustee's Collections - Prior Year	75,000.00	(82,422.10)	109.90 %	6,250.00	0.00	0.00 %
40125	Trustee Collection-Bankruptcy	8,668.00	(993.11)	11.46 %	722.33	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	125,000.00	(67,168.92)	53.74 %	10,416.67	(15,727.07)	150.98 %
40140	Interest And Penalty	25,000.00	(9,669.00)	38.68 %	2,083.33	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	490,395.00	(17,602.00)	3.59 %	40,866.25	(15,000.00)	36.71 %
40210	Local Option Sales Tax	265,100.00	(282,012.88)	106.38 %	22,091.67	(54,008.21)	244.47 %
40220	Hotel/Motel Tax	440,000.00	(249,768.48)	56.77 %	36,666.67	(27,307.90)	74.48 %
40250	Litigation Tax - General	100,000.00	(55,105.33)	55.11 %	8,333.33	(6,543.22)	78.52 %
40260	Litigation Tax - Special Purpose	290,000.00	(139,844.23)	48.22 %	24,166.67	(15,942.60)	65.97 %
40270	Business Tax	536,400.00	(174,118.03)	32.46 %	44,700.00	(22,852.05)	51.12 %
40275	Mixed Drink Tax	29,000.00	(18,020.83)	62.14 %	2,416.67	(2,338.45)	96.76 %
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	(73,668.73)	77.55 %	7,916.67	(7,342.96)	92.75 %
41120	Animal Registration	63,500.00	(35,905.00)	56.54 %	5,291.67	(2,858.00)	54.01 %
41140	Cable TV Franchise	332,000.00	(187,055.15)	56.34 %	27,666.67	(89,678.26)	324.14 %
41510	Beer Permits	3,500.00	(1,900.00)	54.29 %	291.67	(570.00)	195.43 %
41520	Building Permits	380,000.00	(340,470.00)	89.60 %	31,666.67	(39,488.00)	124.70 %
41590	Other Permits	30,000.00	(17,216.00)	57.39 %	2,500.00	(1,723.50)	68.94 %
42151	Interpreter Fee	250.00	0.00	0.00 %	20.83	0.00	0.00 %
42180	DUI Treatment Fines	2,600.00	(665.00)	25.58 %	216.67	(142.50)	65.77 %
42190	Data Entry Fee - Circuit Court	1,200.00	(375.50)	31.29 %	100.00	(60.00)	60.00 %
42191	Courtroom Security Fee	5,000.00	(2,733.20)	54.66 %	416.67	(328.13)	78.75 %
42210	Fines	10,000.00	(6,154.35)	61.54 %	833.33	(686.21)	82.35 %
42220	Officers Costs	20,000.00	(5,672.90)	28.36 %	1,666.67	(664.52)	39.87 %
42240	Drug Control Fines	2,200.00	(1,868.65)	84.94 %	183.33	(304.00)	165.82 %
42250	Jail Fees	1,560.00	(465.02)	29.81 %	130.00	(75.05)	57.73 %
42290	Data Entry Fee - Criminal Court	1,000.00	(764.50)	76.45 %	83.33	(34.00)	40.80 %
42292	Victims Assistance Assessments	3,450.00	(1,396.00)	40.46 %	287.50	(181.50)	63.13 %
42310	Fines	45,000.00	(14,711.40)	32.69 %	3,750.00	(2,101.40)	56.04 %
42320	Officers Costs	113,000.00	(34,124.69)	30.20 %	9,416.67	(3,500.02)	37.17 %
42330	Games And Fish Fines	500.00	(186.30)	37.26 %	41.67	0.00	0.00 %
42340	Drug Control Fines	7,500.00	(1,448.97)	19.32 %	625.00	(367.17)	58.75 %
42350	Jail Fees	5,200.00	(2,254.33)	43.35 %	433.33	(299.72)	69.17 %
42380	DUI Treatment Fines	15,000.00	(7,554.86)	50.37 %	1,250.00	(807.02)	64.56 %
42390	Data Entry Fee - General Sessions	18,000.00	(10,054.53)	55.86 %	1,500.00	(1,161.03)	77.40 %
42391	Courtroom Security Fee	100,000.00	(52,469.12)	52.47 %	8,333.33	(6,163.43)	73.96 %
42392	Victims Assistance Assessments	18,000.00	(7,988.52)	44.38 %	1,500.00	(874.00)	58.27 %

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Loudon County Finance
Summary Financial Statement
February 2021

User:
Date/Time:

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Page 2 of 27

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	(354.00)	52.60 %	56.08	(34.00)	60.62 %
42520	Officers Costs	33,000.00	(4,652.61)	14.10 %	2,750.00	(1,740.40)	63.29 %
42530	Data Entry Fee - Chancery Court	13,900.00	(2,268.00)	16.32 %	1,158.33	(860.00)	74.24 %
42591	Courtroom Security Fee	2,580.00	(923.25)	35.78 %	215.00	(292.00)	135.81 %
42610	Fines	5,000.00	(4,871.00)	97.42 %	416.67	(366.00)	87.84 %
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	(21,869.97)	62.49 %	2,916.67	(11,021.21)	377.87 %
43370	Telephone Commissions	50,000.00	(35,767.62)	71.54 %	4,166.67	(6,652.65)	159.66 %
43392	Data Processing Fee -Register	21,000.00	(18,634.00)	88.73 %	1,750.00	(2,570.00)	146.86 %
43394	Data Processing Fee - Sheriff	6,000.00	(2,153.63)	35.89 %	500.00	(221.82)	44.36 %
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	(633.00)	63.30 %	83.33	(108.00)	129.60 %
43399	Vehicle Insurance Coverage and	1,600.00	(1,460.00)	91.25 %	133.33	(115.00)	86.25 %
44110	Investment Income	100,000.00	(93,794.19)	93.79 %	8,333.33	(34,915.92)	418.99 %
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	(2,250.00)	102.27 %	183.33	(150.00)	81.82 %
44131	Commissary Sales	23,000.00	(16,155.42)	70.24 %	1,916.67	(3,921.57)	204.60 %
44140	Sale Of Maps	500.00	0.00	0.00 %	41.67	0.00	0.00 %
44160	Retirees' Insurance Payments	63,258.00	(44,006.10)	69.57 %	5,271.50	(4,759.81)	90.29 %
44161	Cobra Insurance Payments	2,873.00	(2,662.00)	92.66 %	239.42	(280.34)	117.09 %
44170	Miscellaneous Refunds	10,588.00	6,399.79	-60.44 %	882.33	(208.00)	23.57 %
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	(165,229.34)	0.00 %	0.00	0.00	0.00 %
44560	Damages Recovered From Individuals	1,635.00	(810.00)	49.54 %	136.25	(90.00)	66.06 %
44570	Contributions & Gifts	35,148.00	(25,061.13)	71.30 %	2,929.00	(2,112.13)	72.11 %
45510	County Clerk	483,000.00	(333,032.10)	68.95 %	40,250.00	(49,054.56)	121.87 %
45520	Circuit Court Clerk	95,000.00	(59,997.55)	63.16 %	7,916.67	(4,033.37)	50.95 %
45540	General Sessions Court Clerk	428,250.00	(199,366.39)	46.55 %	35,687.50	(25,926.21)	72.65 %
45550	Clerk And Master	80,000.00	(50,768.54)	63.46 %	6,666.67	(15,483.83)	232.26 %
45580	Register	328,000.00	(327,065.51)	99.72 %	27,333.33	(46,052.28)	168.48 %
45590	Sheriff	25,000.00	(10,654.00)	42.62 %	2,083.33	(1,260.00)	60.48 %
45610	Trustee	858,000.00	(587,414.70)	68.46 %	71,500.00	0.00	0.00 %
46110	Juvenile Services Program	10,000.00	(5,895.00)	58.95 %	833.33	(5,895.00)	707.40 %
46140	Aging Programs	13,528.00	(6,764.00)	50.00 %	1,127.33	(3,382.00)	300.00 %
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	0.00	0.00 %
46310	Health Department Programs	444,200.00	(224,828.23)	50.61 %	37,016.67	(92,390.73)	249.59 %

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Loudon County Finance
Summary Financial Statement
February 2021

User:
Date/Time:

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Page 3 of 27

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	(5,916.40)	65.74 %	750.00	(817.20)	108.96 %
46840	Alcoholic Beverage Tax	64,975.00	(76,819.54)	118.23 %	5,414.58	(27,691.26)	511.42 %
46852	State Revenue Sharing -	40,000.00	(40,221.40)	100.55 %	3,333.33	(5,295.35)	158.86 %
46915	Contracted Prisoner Board	203,000.00	(100,074.00)	49.30 %	16,916.67	(6,903.00)	40.81 %
46960	Registrar's Salary Supplement	15,000.00	(7,582.00)	50.55 %	1,250.00	0.00	0.00 %
46970	State Shared Sales Tax - Cities	6,000.00	(4,463.27)	74.39 %	500.00	(637.61)	127.52 %
46990	Other State Revenues	6,296.00	(5,381.85)	85.48 %	524.67	(4,512.26)	860.02 %
47220	Civil Defense Reimbursement	55,500.00	(16,000.00)	28.83 %	4,625.00	0.00	0.00 %
47235	Homeland Security Grants	17,000.00	(13,674.28)	80.44 %	1,416.67	0.00	0.00 %
47301	COVID-19 Grant #1	810,219.00	(795,809.99)	98.22 %	67,518.25	0.00	0.00 %
47306	COVID-19 Grant A	1,464.00	(1,464.37)	100.03 %	122.00	0.00	0.00 %
47590	Other Federal Through State	43,243.00	(21,623.00)	50.00 %	3,603.58	(10,814.00)	300.09 %
48130	Contributions	7,500.00	(5,000.00)	66.67 %	625.00	0.00	0.00 %
48140	Contracted Services	0.00	0.00	0.00 %	0.00	0.00	0.00 %
48610	Donations	16,000.00	(3,185.60)	19.91 %	1,333.33	(58.56)	4.39 %
48990	Other	750.00	(1,332.09)	177.61 %	62.50	0.00	0.00 %
49700	Insurance Recovery	3,885.00	(9,455.45)	243.38 %	323.75	(1,374.67)	424.61 %
Total Revenues		20,449,626.00	(12,816,706.26)	62.67 %	1,704,135.50	(691,130.66)	40.56 %
Expenditures							
51100	County Commission	(210,294.00)	108,213.11	51.46 %	(17,524.50)	10,561.39	60.27 %
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)	2,800.00	39.16 %	(595.83)	0.00	0.00 %
51300	County Mayor/Executive	(243,384.00)	153,581.41	63.10 %	(20,282.00)	17,335.28	85.47 %
51310	Personnel Office	(46,624.00)	26,090.94	55.96 %	(3,885.33)	2,399.20	61.75 %
51400	County Attorney	(155,000.00)	75,605.00	48.78 %	(12,916.67)	725.00	5.61 %
51500	Election Commission	(378,399.00)	333,061.35	88.02 %	(31,533.25)	13,918.95	44.14 %
51600	Register Of Deeds	(313,859.00)	206,361.76	65.75 %	(26,154.92)	21,093.33	80.65 %
51720	Planning	(168,802.00)	65,917.22	39.05 %	(14,066.83)	8,302.41	59.02 %
51750	Codes Compliance	(318,490.00)	189,841.93	59.61 %	(26,540.83)	20,574.80	77.52 %
51760	Geographical Information Systems	(73,049.00)	49,200.11	67.35 %	(6,087.42)	4,275.97	70.24 %
51800	County Buildings	(1,318,876.00)	929,069.41	70.44 %	(109,906.33)	78,248.89	71.20 %
51900	Other General Administration	(314,531.00)	306,131.94	97.33 %	(26,210.92)	1,277.38	4.87 %
51910	Preservation Of Records	(1,000.00)	0.00	0.00 %	(83.33)	0.00	0.00 %
52100	Accounting And Budgeting	(698,510.00)	429,127.46	61.43 %	(58,209.17)	67,101.62	115.28 %
52200	Purchasing	(266,403.00)	163,127.62	61.23 %	(22,200.25)	18,517.86	83.41 %

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Loudon County Finance
Summary Financial Statement
February 2021

User:
Date/Time:

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Page 4 of 27

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	(468,787.00)	318,022.92	67.84 %	(39,065.58)	28,687.64	73.43 %
52400	County Trustee's Office	(384,711.00)	254,404.79	66.13 %	(32,059.25)	21,399.87	66.75 %
52500	County Clerk's Office	(680,041.00)	406,087.52	59.72 %	(56,670.08)	45,249.72	79.85 %
52600	Data Processing	(195,957.00)	124,731.82	63.65 %	(16,329.75)	13,363.43	81.83 %
53100	Circuit Court	(468,641.00)	296,675.48	63.31 %	(39,053.42)	31,010.72	79.41 %
53300	General Sessions Court	(696,021.00)	432,209.02	62.10 %	(58,001.75)	41,796.75	72.06 %
53310	General Sessions Judge	(495,575.00)	313,035.08	63.17 %	(41,297.92)	39,059.12	94.58 %
53400	Chancery Court	(309,855.00)	200,836.87	64.82 %	(25,821.25)	19,474.91	75.42 %
53500	Juvenile Court	(333,132.00)	214,036.67	64.25 %	(27,761.00)	25,940.32	93.44 %
53700	Judicial Commissioners	(68,064.00)	40,835.15	60.00 %	(5,672.00)	6,000.32	105.79 %
53900	Other Administration Of Justice	(18,760.00)	6,757.05	36.02 %	(1,563.33)	500.00	31.98 %
53920	Courtroom Security	(1,500.00)	1,176.10	78.41 %	(125.00)	0.00	0.00 %
53930	Victim Assistance Programs	(22,000.00)	7,885.50	35.84 %	(1,833.33)	1,055.50	57.57 %
54110	Sheriff's Department	(5,253,411.00)	3,298,502.61	62.79 %	(437,784.25)	368,351.50	84.14 %
54120	Special Patrols	(19,000.00)	4,940.00	26.00 %	(1,583.33)	0.00	0.00 %
54130	Traffic Control	(34,500.00)	8,777.18	25.44 %	(2,875.00)	946.65	32.93 %
54160	Administration Of The Sexual Offender	(1,500.00)	0.00	0.00 %	(125.00)	0.00	0.00 %
54210	Jail	(4,324,823.00)	2,617,837.23	60.53 %	(360,401.92)	251,239.75	69.71 %
54320	Rural Fire Protection	(250,000.00)	250,000.00	100.00 %	(20,833.33)	0.00	0.00 %
54410	Civil Defense	(208,053.00)	95,170.99	45.74 %	(17,337.75)	9,794.86	56.49 %
54490	Other Emergency Management	(33,000.00)	15,998.30	48.48 %	(2,750.00)	0.00	0.00 %
54610	County Coroner/Medical Examiner	(109,000.00)	116,400.00	106.79 %	(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)	18,734.62	45.27 %	(3,449.00)	437.60	12.69 %
55120	Rabies And Animal Control	(481,325.00)	274,399.14	57.01 %	(40,110.42)	23,042.61	57.45 %
55190	Other Local Health Services	(444,200.00)	215,911.72	48.61 %	(37,016.67)	26,399.67	71.32 %
56300	Senior Citizens Assistance	(270,901.00)	150,018.15	55.38 %	(22,575.08)	15,362.85	68.05 %
57100	Agricultural Extension Service	(182,566.00)	174,662.76	95.67 %	(15,213.83)	0.04	0.00 %
57500	Soil Conservation	(21,766.00)	10,538.92	48.42 %	(1,813.83)	1,332.44	73.46 %
57700	Flood Control	(2,000.00)	2,000.00	100.00 %	(166.67)	0.00	0.00 %
57800	Storm Water Management	(4,000.00)	0.00	0.00 %	(333.33)	0.00	0.00 %
58110	Tourism	(120,000.00)	120,000.00	100.00 %	(10,000.00)	0.00	0.00 %
58120	Industrial Development	(166,430.00)	166,429.48	100.00 %	(13,869.17)	0.00	0.00 %
58130	Housing And Urban Development	(6,750.00)	3,750.00	55.56 %	(562.50)	0.00	0.00 %
58300	Veteran's Services	(77,385.00)	40,096.60	51.81 %	(6,448.75)	3,987.20	61.83 %
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)	193.77	7.75 %	(208.33)	(436.23)	-209.39 %
58801	COVID-19 Grant #1	(85,410.00)	52,346.06	61.29 %	(7,117.50)	167.06	2.35 %
58900	Miscellaneous	(345,000.00)	182,386.15	52.87 %	(28,750.00)	0.00	0.00 %

Template Name: LGC Defined
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Loudon County Finance
Summary Financial Statement
February 2021

User:
Date/Time:

Tracy Blair
3/1/2021 5:05 PM
Page 5 of 27

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
82110	General Government	(75,978.00)	41,317.00	54.38 %	(6,331.50)	0.00	0.00 %
	Total Expenditures	(21,841,501.00)	14,130,833.91	64.70 %	(1,820,125.08)	1,238,496.38	68.04 %
Total	101 General	(1,391,875.00)	1,314,127.65	94.41 %	(115,989.58)	547,365.72	471.91 %

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement
February 2021

User:
Date/Time:

Tracy Blair
3/1/2021 5:05 PM
Page 6 of 27

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, Wrkhs,	100,000.00	(55,770.06)	55.77 %	8,333.33	(6,933.05)	83.20 %
	Total Revenues	100,000.00	(55,770.06)	55.77 %	8,333.33	(6,933.05)	83.20 %
Expenditures							
58900	Miscellaneous	(2,000.00)	567.32	28.37 %	(166.67)	0.00	0.00 %
99100	Transfers Out	(125,000.00)	250,000.00	200.00 %	(10,416.67)	0.00	0.00 %
	Total Expenditures	(127,000.00)	250,567.32	197.30 %	(10,583.33)	0.00	0.00 %
Total	112 Courthouse & Jail Maintenance	(27,000.00)	194,797.26	721.47 %	(2,250.00)	(6,933.05)	-308.14

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement
February 2021

User:
Date/Time:

Tracy Blair
3/1/2021 5:05 PM
Page 7 of 27

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	(2,244.53)	49.88 %	375.00	(281.62)	75.10 %
	Total Revenues	4,500.00	(2,244.53)	49.88 %	375.00	(281.62)	75.10 %
Expenditures							
56500	Libraries	(4,600.00)	1,874.41	40.75 %	(383.33)	0.00	0.00 %
58900	Miscellaneous	(150.00)	22.80	15.20 %	(12.50)	0.00	0.00 %
	Total Expenditures	(4,750.00)	1,897.21	39.94 %	(395.83)	0.00	0.00 %
Total 114	Law Library	(250.00)	(347.32)	-138.93 %	(20.83)	(281.62)	-1,351.78

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement
February 2021

User:
Date/Time:

Tracy Blair
3/1/2021 5:05 PM
Page 8 of 27

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	(199,153.93)	64.18 %	25,856.92	0.00	0.00 %
40120	Trustee's Collections - Prior Year	3,500.00	(2,417.46)	69.07 %	291.67	0.00	0.00 %
40125	Trustee's Collections - Bankruptcy	200.00	(23.46)	11.73 %	16.67	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	2,000.00	(1,968.52)	98.43 %	166.67	(460.91)	276.55 %
40140	Interest And Penalty	900.00	(278.86)	30.98 %	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	5,025.00	(1,974.62)	39.30 %	418.75	(242.65)	57.95 %
43360	Library Fees	4,675.00	(1,428.38)	30.55 %	389.58	(30.75)	7.89 %
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	(7,160.44)	611.48 %	97.58	(325.67)	333.74 %
44170	Miscellaneous Refunds	0.00	(93.75)	0.00 %	0.00	0.00	0.00 %
44530	Sale Of Equipment	0.00	(38.00)	0.00 %	0.00	0.00	0.00 %
44570	Contributions & Gifts	1,375.00	(3,949.30)	287.22 %	114.58	(2,204.00)	1,923.49 %
47301	COVID-19 Grant #1	1,700.00	(526.48)	30.97 %	141.67	(526.48)	371.63 %
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	373,894.00	(250,450.70)	66.98 %	31,157.83	(3,790.46)	12.17 %
Expenditures							
56500	Libraries	(364,171.00)	237,156.09	65.12 %	(30,347.58)	20,598.61	67.88 %
	Total Expenditures	(364,171.00)	237,156.09	65.12 %	(30,347.58)	20,598.61	67.88 %
Total	115 Public Library	9,723.00	(13,294.61)	136.73 %	810.25	16,808.15	-2,074.44

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement
February 2021

User:
Date/Time:

Tracy Blair
3/1/2021 5:05 PM
Page 9 of 27

116 Solid Waste/Sanitation		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40125	Trustee's Collections - Bankruptcy	0.00	(4.74)	0.00 %	0.00	0.00	0.00 %
40140	Interest And Penalty	0.00	(3.99)	0.00 %	0.00	0.00	0.00 %
40210	Local Option Sales Tax	656,260.00	(698,128.07)	106.38 %	54,688.33	(133,698.32)	244.47 %
44145	Sale Of Recycled Materials	75,000.00	(74,021.04)	98.69 %	6,250.00	(9,933.41)	158.93 %
44160	Retirees' Insurance Payments	82.00	(303.68)	370.34 %	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	(15,219.62)	30.44 %	4,166.67	(7,455.71)	178.94 %
46430	Litter Program	49,100.00	(21,937.35)	44.68 %	4,091.67	(9,060.75)	221.44 %
	Total Revenues	830,442.00	(810,093.52)	97.55 %	69,203.50	(160,218.11)	231.52 %
Expenditures							
55720	Sanitation Education/Information	(49,100.00)	12,916.68	26.31 %	(4,091.67)	915.15	22.37 %
55732	Convenience Centers	(892,863.00)	593,335.11	66.45 %	(74,405.25)	45,793.26	61.55 %
55739	Other Waste Collection	(50,000.00)	12,889.00	25.78 %	(4,166.67)	2,724.00	65.38 %
	Total Expenditures	(991,963.00)	619,140.79	62.42 %	(82,663.58)	49,432.41	59.80 %
Total	116 Solid Waste/Sanitation	(161,521.00)	(190,952.73)	-118.22 %	(13,460.08)	(110,785.70)	-823.07

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement
February 2021

User:
Date/Time:

Tracy Blair
3/1/2021 5:05 PM
Page 10 of 27

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	(14,905.97)	70.00 %	1,774.58	(1,325.00)	74.67 %
	Total Revenues	21,295.00	(14,905.97)	70.00 %	1,774.58	(1,325.00)	74.67 %
Expenditures							
58120	Industrial Development	(12,300.00)	135.81	1.10 %	(1,025.00)	0.00	0.00 %
	Total Expenditures	(12,300.00)	135.81	1.10 %	(1,025.00)	0.00	0.00 %
Total	119 Industrial/Economic Development	8,995.00	(14,770.16)	164.20 %	749.58	(1,325.00)	176.76 %

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement
February 2021

User:
Date/Time:

Tracy Blair
3/1/2021 5:05 PM
Page 11 of 27

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	(8,566.21)	85.66 %	833.33	(634.60)	76.15 %
42340	Drug Control Fines	6,000.00	(1,448.98)	24.15 %	500.00	(367.18)	73.44 %
42865	Drug Task Force Forfeitures And	10,000.00	(6,553.00)	65.53 %	833.33	(6,553.00)	786.36 %
42910	Proceeds From Confiscated Property	10,000.00	(15,221.99)	152.22 %	833.33	0.00	0.00 %
44570	Contributions & Gifts	20,000.00	(5,859.16)	29.30 %	1,666.67	(1,582.75)	94.97 %
	Total Revenues	56,000.00	(37,835.54)	67.56 %	4,666.67	(9,137.53)	195.80 %
Expenditures							
54150	Drug Enforcement	(76,000.00)	27,690.55	36.43 %	(6,333.33)	2,836.57	44.79 %
	Total Expenditures	(76,000.00)	27,690.55	36.43 %	(6,333.33)	2,836.57	44.79 %
Total	122 Drug Control	(20,000.00)	(10,144.99)	-50.72 %	(1,666.67)	(6,300.96)	-378.06

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement
February 2021

User:
Date/Time:

Tracy Blair
3/1/2021 5:05 PM
Page 12 of 27

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 %

Loudon County Finance
Summary Financial Statement
February 2021

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	(352,884.53)	64.18 %	45,816.58	0.00	0.00 %
40120	Trustee's Collections - Prior Year	15,000.00	(4,296.49)	28.64 %	1,250.00	0.00	0.00 %
40125	Bankruptcy	540.00	(60.57)	11.22 %	45.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	5,500.00	(3,498.45)	63.61 %	458.33	(819.13)	178.72 %
40140	Interest And Penalty	2,000.00	(512.32)	25.62 %	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	(42,138.74)	70.23 %	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	(8,390.28)	36.94 %	1,892.58	(417.00)	22.03 %
44145	Sale Of Recycled Materials	0.00	(131.04)	0.00 %	0.00	0.00	0.00 %
44160	Retirees' Insurance Payments	25,535.00	(12,335.02)	48.31 %	2,127.92	(1,673.46)	78.64 %
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	826,238.00	(271,225.60)	32.83 %	68,853.17	0.00	0.00 %
46440	Tennessee Industrial Infrastructure	0.00	(392.00)	0.00 %	0.00	0.00	0.00 %
46920	Gasoline And Motor Fuel Tax	1,863,671.00	(1,340,961.62)	71.95 %	155,305.92	(192,054.41)	123.66 %
46930	Petroleum Special Tax	31,458.00	(20,437.30)	64.97 %	2,621.50	(2,919.61)	111.37 %
47590	Other Federal Through State	941,218.00	(21,769.00)	2.31 %	78,434.83	0.00	0.00 %
49600	Proceeds From Sale Of Capital Assets	0.00	(92,000.00)	0.00 %	0.00	0.00	0.00 %
Total Revenues		4,784,825.00	(2,172,469.04)	45.40 %	398,735.42	(197,883.61)	49.63 %
Expenditures							
61000	Administration	(878,045.00)	552,394.13	62.91 %	(73,170.42)	66,321.26	90.64 %
62000	Highway And Bridge Maintenance	(647,546.00)	607,392.13	93.80 %	(53,962.17)	(6,500.00)	-12.05 %
63100	Operation And Maintenance Of	(346,000.00)	275,480.05	79.62 %	(28,833.33)	15,000.00	52.02 %
65000	Other Charges	(187,041.00)	162,121.31	86.68 %	(15,586.75)	1,607.54	10.31 %
66000	Employee Benefits	(481,535.00)	317,301.10	65.89 %	(40,127.92)	31,629.05	78.82 %
68000	Capital Outlay	(2,233,803.00)	863,578.12	38.66 %	(186,150.25)	194,391.00	104.43 %
Total Expenditures		(4,773,970.00)	2,778,266.84	58.20 %	(397,830.83)	302,448.85	76.02 %
Total	131 Highway/Public Works	10,855.00	605,797.80	-5,580.82 %	904.58	104,565.24	-

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement
February 2021

User:
Date/Time:

Tracy Blair
3/1/2021 5:05 PM
Page 14 of 27

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	(6,236,306.39)	64.11 %	810,640.50	0.00	0.00 %
40120	Trustee's Collections - Prior Year	187,000.00	(141,672.83)	75.76 %	15,583.33	0.00	0.00 %
40125	Bankruptcy	20,000.00	(1,328.44)	6.64 %	1,666.67	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	190,000.00	(60,956.42)	32.08 %	15,833.33	(14,272.46)	90.14 %
40140	Interest And Penalty	44,000.00	(11,905.91)	27.06 %	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	(3,103,973.24)	77.60 %	333,333.33	(519,901.02)	155.97 %
40275	Mixed Drink Tax	25,000.00	(20,314.78)	81.26 %	2,083.33	(2,706.94)	129.93 %
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	(845.50)	70.46 %	100.00	(71.25)	71.25 %
43570	Receipts From Individual Schools	15,000.00	(2,135.00)	14.23 %	1,250.00	(440.00)	35.20 %
43990	Other Charges For Services	0.00	(3,243.25)	0.00 %	0.00	0.00	0.00 %
44110	Investment Income	30,000.00	(45,556.15)	151.85 %	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	(44,222.94)	70.87 %	5,200.00	(5,203.33)	100.06 %
44170	Miscellaneous Refunds	2,480.00	(5,118.76)	206.40 %	206.67	(430.00)	208.06 %
44540	Sale Of Property	0.00	(116,825.00)	0.00 %	0.00	0.00	0.00 %
46511	Basic Education Program	21,707,000.00	(15,267,900.00)	70.34 %	1,808,916.67	(2,243,700.00)	124.04 %
46515	Early Childhood Education	738,754.00	(425,975.49)	57.66 %	61,562.83	(68,154.79)	110.71 %
46590	Other State Education Funds	236,469.00	(203,360.12)	86.00 %	19,705.75	(9,829.53)	49.88 %
46591	Coordinated School Health	160,000.00	(72,001.24)	45.00 %	13,333.33	(11,789.30)	88.42 %
46594	Family Resource Centers	30,211.00	(22,437.95)	74.27 %	2,517.58	0.00	0.00 %
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	(586,195.42)	50.97 %	95,833.33	(3,309.78)	3.45 %
46980	Other State Grants	10,000.00	(10,000.00)	100.00 %	833.33	0.00	0.00 %
46981	Safe Schools	86,867.00	(73,266.23)	84.34 %	7,238.92	(42,855.00)	592.01 %
46990	Other State Revenues	12,452.00	(17,179.42)	137.97 %	1,037.67	0.00	0.00 %
47143	Special Education - Grants To States	45,000.00	(45,000.00)	100.00 %	3,750.00	0.00	0.00 %
47147	Safe And Drug-Free Schools-St Grants	344,555.00	(181,212.89)	52.59 %	28,712.92	(29,866.10)	104.02 %
47304	ARRA GRANT #4	196,662.00	(196,662.53)	100.00 %	16,388.50	0.00	0.00 %
47306	COVID-19 Grant A	0.00	(15,867.46)	0.00 %	0.00	0.00	0.00 %
47590	Other Federal Through State	210,632.00	(85,210.12)	40.45 %	17,552.67	0.00	0.00 %
47640	Rotc Reimbursement	66,000.00	(17,912.07)	27.14 %	5,500.00	0.00	0.00 %
48130	Contributions	0.00	(12,000.00)	0.00 %	0.00	(12,000.00)	0.00 %
48610	Donations	45,550.00	(46,150.00)	101.32 %	3,795.83	0.00	0.00 %
Total Revenues		39,781,063.00	(27,107,428.14)	68.14 %	3,315,088.58	(2,964,529.50)	89.43 %

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Loudon County Finance
Summary Financial Statement
February 2021

User: Tracy Blair
Date/Time: 3/1/2021 5:05 PM
Page 15 of 27

141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Expenditures							
58900	Miscellaneous	0.00	0.00	0.00 %	0.00	0.00	0.00 %
71100	Regular Instruction Program	(22,939,551.00)	13,258,816.50	57.80 %	(1,911,629.25)	1,820,680.55	95.24 %
71200	Special Education Program	(3,423,035.00)	1,869,247.40	54.61 %	(285,252.92)	262,494.37	92.02 %
71300	Vocational Education Program	(1,254,490.00)	778,778.35	62.08 %	(104,540.83)	100,267.13	95.91 %
72110	Attendance	(52,943.00)	33,927.98	64.08 %	(4,411.92)	4,241.01	96.13 %
72120	Health Services	(576,481.00)	322,232.07	55.90 %	(48,040.08)	47,224.97	98.30 %
72130	Other Student Support	(1,300,919.00)	786,440.51	60.45 %	(108,409.92)	97,848.46	90.26 %
72210	Regular Instruction Program	(1,616,230.00)	939,915.19	58.15 %	(134,685.83)	124,744.76	92.62 %
72220	Special Education Program	(655,686.00)	331,218.34	50.51 %	(54,640.50)	36,053.72	65.98 %
72230	Vocational Education Program	(165,394.00)	105,078.61	63.53 %	(13,782.83)	13,092.64	94.99 %
72250	Technology	(859,040.00)	640,922.18	74.61 %	(71,586.67)	36,564.32	51.08 %
72310	Board Of Education	(675,109.00)	456,036.45	67.55 %	(56,259.08)	3,292.87	5.85 %
72320	Office Of The Superintendent	(513,899.00)	352,465.08	68.59 %	(42,824.92)	32,538.33	75.98 %
72410	Office Of The Principal	(1,223,975.00)	828,078.61	67.65 %	(101,997.92)	91,531.96	89.74 %
72510	Fiscal Services	(87,609.00)	56,903.90	64.95 %	(7,300.75)	7,101.32	97.27 %
72610	Operation Of Plant	(3,283,166.00)	2,593,992.66	79.01 %	(273,597.17)	101,996.89	37.28 %
72620	Maintenance Of Plant	(250,000.00)	190,102.17	76.04 %	(20,833.33)	15,584.09	74.80 %
72710	Transportation	(1,949,191.00)	1,238,978.03	63.56 %	(162,432.58)	175,110.58	107.81 %
72901	COVID-19 Expenditures	(579,622.00)	321,693.03	55.50 %	(48,301.83)	25,570.14	52.94 %
73300	Community Services	(613,469.00)	460,704.06	75.10 %	(51,122.42)	54,128.87	105.88 %
73400	Early Childhood Education	(834,709.00)	517,755.72	62.03 %	(69,559.08)	59,832.90	86.02 %
	Total Expenditures	(42,854,518.00)	26,083,286.84	60.86 %	(3,571,209.83)	3,109,899.88	87.08 %
Total	141 General Purpose School	(3,073,455.00)	(1,024,141.30)	-33.32 %	(256,121.25)	145,370.38	56.76 %

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	0.00	0.00 %
47141	Title 1 Grants To Local Educ Agencies	963,946.74	(514,651.81)	53.39 %	80,328.90	(59,798.01)	74.44 %
47143	Special Education - Grants To States	1,287,180.45	(590,773.53)	45.90 %	107,265.04	(90,203.71)	84.09 %
47145	Special Education Preschool Grants	46,346.92	(11,996.30)	25.88 %	3,862.24	(2,149.29)	55.65 %
47146	English Language Acquisition Grants	28,319.53	(16,879.32)	59.60 %	2,359.96	(26.62)	1.13 %
47147	Safe And Drug-Free Schools-St Grants	36,376.00	(12,376.18)	34.02 %	3,031.33	(1,378.23)	45.47 %
47189	Eisenhower Prof Development State	206,450.91	(64,700.40)	31.34 %	17,204.24	(8,123.76)	47.22 %
47301	COVID-19 Grant #1	856,437.24	(817,634.82)	95.47 %	71,369.77	0.00	0.00 %
47590	Other Federal Through State	71,420.90	(22,270.46)	31.18 %	5,951.74	(2,130.05)	35.79 %
Total Revenues		3,569,897.84	(2,096,379.35)	58.72 %	297,491.49	(163,809.67)	55.06 %
Expenditures							
71100	Regular Instruction Program	(1,298,780.19)	974,853.49	75.06 %	(108,231.68)	45,449.58	41.99 %
71200	Special Education Program	(729,844.72)	368,291.18	50.46 %	(60,820.39)	53,023.61	87.18 %
71300	Vocational Education Program	(50,445.14)	45,398.83	90.00 %	(4,203.76)	1,345.00	32.00 %
72130	Other Student Support	(55,561.16)	14,274.15	25.69 %	(4,630.10)	8,325.18	179.81 %
72210	Regular Instruction Program	(731,001.61)	455,159.06	62.27 %	(60,916.80)	27,165.08	44.59 %
72220	Special Education Program	(613,682.65)	402,830.77	65.64 %	(51,140.22)	27,007.09	52.81 %
72230	Vocational Education Program	(4,174.01)	1,298.97	31.12 %	(347.83)	76.56	22.01 %
72250	Technology	(80,180.00)	77,626.43	96.82 %	(6,681.67)	0.00	0.00 %
73100	Food Service	(6,228.36)	6,228.36	100.00 %	(519.03)	0.00	0.00 %
Total Expenditures		(3,569,897.84)	2,345,961.24	65.72 %	(297,491.49)	162,392.10	54.59 %
Total	142 School Federal Projects	0.00	249,581.89	100.00 %	0.00	(1,417.57)	0.00 %

Template Name: LGC Defined
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Loudon County Finance
Summary Financial Statement
February 2021

User:
Date/Time:

Tracy Blair
3/1/2021 5:05 PM
Page 17 of 27

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	(34,743.06)	8.08 %	35,833.33	(2,095.35)	5.85 %
43522	Lunch Payments - Adults	35,000.00	(7,941.10)	22.69 %	2,916.67	(931.25)	31.93 %
43523	Income From Breakfast	0.00	(30.70)	0.00 %	0.00	(4.00)	0.00 %
43525	A La Carte Sales	10,500.00	(3,003.10)	28.60 %	875.00	(559.75)	63.97 %
43570	Receipts From Individual Schools	100.00	(196.49)	196.49 %	8.33	(5.30)	63.60 %
44110	Investment Income	5,000.00	(4,586.32)	91.73 %	416.67	(0.06)	0.01 %
46520	School Food Service	25,000.00	(21,888.38)	87.55 %	2,083.33	(21,888.38)	1,050.64 %
47111	USDA School Lunch Program	1,221,142.00	(747,810.00)	61.24 %	101,761.83	(126,410.40)	124.22 %
47113	Breakfast	375,613.00	(247,244.00)	65.82 %	31,301.08	(42,334.32)	135.25 %
47114	USDA - Other	66,000.00	0.00	0.00 %	5,500.00	0.00	0.00 %
47115	USDA Food Service Equipment Grant-	0.00	(12,000.00)	0.00 %	0.00	0.00	0.00 %
47590	Other Federal Through State	140,021.00	0.00	0.00 %	11,668.42	0.00	0.00 %
47990	Other Direct Federal Revenue	174,000.00	(164,190.00)	94.36 %	14,500.00	0.00	0.00 %
Total Revenues		2,482,376.00	(1,243,633.15)	50.10 %	206,864.67	(194,228.81)	93.89 %
Expenditures							
58900	Miscellaneous	0.00	0.00	0.00 %	0.00	0.00	0.00 %
73100	Food Service	(2,510,843.00)	1,769,660.22	70.48 %	(209,236.92)	134,150.49	64.11 %
Total Expenditures		(2,510,843.00)	1,769,660.22	70.48 %	(209,236.92)	134,150.49	64.11 %
Total	143 Central Cafeteria	(28,467.00)	526,027.07	1,847.85 %	(2,372.25)	(60,078.32)	-2,532.55

Template Name: LGC Defined
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Loudon County Finance
Summary Financial Statement
February 2021

User:
Date/Time:

Tracy Blair
3/1/2021 5:05 PM
Page 18 of 27

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	(698,911.32)	64.20 %	90,725.92	0.00	0.00 %
40120	Trustee's Collections - Prior Year	10,000.00	(12,915.39)	129.15 %	833.33	0.00	0.00 %
40125	Bankruptcy	1,000.00	(126.60)	12.66 %	83.33	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	10,000.00	(10,541.60)	105.42 %	833.33	(2,468.23)	296.19 %
40140	Interest And Penalty	6,000.00	(1,515.44)	25.26 %	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	(19,589.10)	652.97 %	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	(101,736.00)	43.40 %	19,535.00	0.00	0.00 %
49800	Transfers In	125,000.00	(250,000.00)	200.00 %	10,416.67	0.00	0.00 %
	Total Revenues	1,590,639.00	(1,142,346.45)	71.82 %	132,553.25	(2,468.23)	1.86 %
Expenditures							
82110	General Government	(843,000.00)	43,000.00	5.10 %	(70,250.00)	0.00	0.00 %
82210	General Government	(531,330.00)	269,815.35	50.78 %	(44,277.50)	0.00	0.00 %
82310	General Government	(271,920.00)	151,101.13	55.57 %	(22,660.00)	16,956.00	74.83 %
	Total Expenditures	(1,646,250.00)	463,916.48	28.18 %	(137,187.50)	16,956.00	12.36 %
Total	151 General Debt Service	(55,611.00)	(678,429.97)	-1,219.96 %	(4,634.25)	14,487.77	312.62 %

Template Name: LGC Defined
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Loudon County Finance
Summary Financial Statement
February 2021

User:
Date/Time:

Tracy Blair
3/1/2021 5:05 PM
Page 19 of 27

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	(2,187,724.76)	65.92 %	276,564.67	0.00	0.00 %
40120	Trustee's Collections - Prior Year	60,000.00	(27,209.95)	45.35 %	5,000.00	0.00	0.00 %
40125	Bankruptcy	3,000.00	(387.60)	12.92 %	250.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	46,000.00	(24,748.18)	53.80 %	3,833.33	(5,794.59)	151.16 %
40140	Interest And Penalty	18,000.00	(3,224.11)	17.91 %	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	(674,046.42)	112.34 %	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	(86,684.28)	144.47 %	5,000.00	0.00	0.00 %
	Total Revenues	4,273,006.00	(3,004,025.30)	70.30 %	356,083.83	(5,794.59)	1.63 %
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)	705,564.61	51.48 %	(114,220.08)	44,583.48	39.03 %
82330	Education	(130,000.00)	44,932.69	34.56 %	(10,833.33)	0.00	0.00 %
	Total Expenditures	(5,203,041.00)	960,728.97	18.46 %	(433,586.75)	44,583.48	10.28 %
Total 156	Education Debt Service	(930,035.00)	(2,043,296.33)	-219.70 %	(77,502.92)	38,788.89	50.05 %

Template Name: LGC Defined
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Loudon County Finance
Summary Financial Statement
February 2021

User:
Date/Time:

Tracy Blair
3/1/2021 5:05 PM
Page 20 of 27

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	(1,284.83)	58.40 %	183.33	0.00	0.00 %
40125	Bankruptcy	100.00	(17.63)	17.63 %	8.33	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	4,600.00	(1,046.25)	22.74 %	383.33	(244.97)	63.91 %
40140	Interest And Penalty	500.00	(157.96)	31.59 %	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	(190,036.88)	106.38 %	14,886.67	(36,393.91)	244.47 %
40320	Bank Excise Tax	221.00	0.00	0.00 %	18.42	0.00	0.00 %
44110	Investment Income	5,000.00	(7,326.12)	146.52 %	416.67	0.00	0.00 %
44570	Contributions & Gifts	2,500.00	(2,077.50)	83.10 %	208.33	(249.00)	119.52 %
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	(1,463,879.26)	100.56 %	121,304.75	(36,887.88)	30.41 %
Expenditures							
58900	Miscellaneous	0.00	0.00	0.00 %	0.00	0.00	0.00 %
91110	General Administration Projects	(198,048.00)	127,450.42	64.35 %	(16,504.00)	38,089.07	230.79 %
91120	Administration Of Justice Projects	(897,425.00)	2,085,582.07	232.40 %	(74,785.42)	(1,799,757.00)	-2,406.56 %
91130	Public Safety Projects	(466,939.00)	455,798.05	97.61 %	(38,911.58)	144,903.48	372.39 %
91140	Public Health And Welfare Projects	(20,200.00)	2,469.00	12.22 %	(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		(1,745,484.00)	2,743,750.64	157.19 %	(145,457.00)	(1,616,764.45)	-1,111.51
Total	171 General Capital Projects	(289,827.00)	1,279,871.38	441.60 %	(24,152.25)	(1,653,652.33)	-6,846.78

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement
February 2021

User:
Date/Time:

Tracy Blair
3/1/2021 5:05 PM
Page 21 of 27

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	(181,683.46)	64.18 %	23,588.75	0.00	0.00 %
40120	Trustee's Collections - Prior Year	2,225.00	(2,210.23)	99.34 %	185.42	0.00	0.00 %
40125	Trustee's Collections - Bankruptcy	300.00	(31.47)	10.49 %	25.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	3,500.00	(1,799.94)	51.43 %	291.67	(421.44)	144.49 %
40140	Interest And Penalty	1,000.00	(262.46)	26.25 %	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	(185,987.56)	62.06 %	24,973.33	(421.44)	1.69 %
Expenditures							
91200	Highway & Street Capital Projects	(369,000.00)	227,278.70	61.59 %	(30,750.00)	0.00	0.00 %
	Total Expenditures	(369,000.00)	227,278.70	61.59 %	(30,750.00)	0.00	0.00 %
Total 176	Highway Capital Projects	(69,320.00)	41,291.14	59.57 %	(5,776.67)	(421.44)	-7.30 %

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement
February 2021

User:
Date/Time:

Tracy Blair
3/1/2021 5:05 PM
Page 22 of 27

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)	220,308.36	31.63 %	(58,042.17)	42,133.00	72.59 %
	Total Expenditures	(696,506.00)	220,308.36	31.63 %	(58,042.17)	42,133.00	72.59 %
Total	177 Education Capital Projects	(696,506.00)	220,308.36	31.63 %	(58,042.17)	42,133.00	72.59 %

Loudon County Commission

Exhibit # 030121-T

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 March 01, 2021

MARLA FOSTER
KRISTI D. GUIDER
ROBERT G HINTON
KELLIE NILES
PATRICIA OUDERKIRK
LOREN E PLEMMONS
LISA RUSSELL

MICHELLE STONE
SUSAN SUAFOA-DININO
BRIAN SUMPTION
G PAIGE TRAMELL
KIMBERLEE A WATERHOUSE
CHERYL LYNETTE WRIGHT

Loudon County Commission
EXHIBIT 030121-T