

**LOUDON COUNTY COMMISSION
REGULAR MEETING
June 26, 2023**

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LOUDON COUNTY COMMISSION
LOUDON COUNTY, TENNESSEE
Monday, June 26, 2023
Courthouse Annex Building
6 P.M.

REGULAR COMMISSION MINUTES

(1) Public
Hearing

A RESOLUTION AMENDING THE MUNICIPAL AND REGIONAL SUBDIVISION REGULATIONS OF LOUDON COUNTY, PHILADELPHIA, GREENBACK AND THE PLANNING REGIONS OF LENOIR CITY AND LOUDON, ARTICLE II, PROCEDURE FOR PLAT APPROVAL, C. FINAL PLAT.

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM R-1, SUBURBAN RESIDENTIAL DISTRICT TO C-2, GENERAL COMMERCIAL DISTRICT. LOUDON COUNTY TAX MAP 033K, PARCELS 1.00, 1.01, 2.00, 3.00, 4.00, 5.00, & 6.00 LOCATED AT LEE HWY, LOUDON COUNTY, TN, SITUATED IN THE 1ST 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 FROM M-1, GENERAL INDUSTRIAL DISTRICT TO R-1 SUBURBAN RESIDENTIAL DISTRICT. LOUDON COUNTY TAX MAP 026, PARCEL 086.00 LOCATED AT 6000 RIVERVIEW ROAD LOUDON COUNTY, TN, SITUATED IN THE 5TH 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 FROM A-2, RURAL RESIDENTIAL DISTRICT TO C-2, GENERAL COMMERCIAL DISTRICT. LOUDON COUNTY TAX MAP 027, PARCEL 111.00 LOCATED AT 8670 HWY 321 SOUTH, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT

A RESOLUTION OF THE LOUDON COUNTY COMMISSION ACCEPTING STONE HARBOR BLVD, WEST PORT DRIVE, MOORING CIRCLE, SHADOW BAY LANE AND EAST PORT DRIVE, LOCATED IN STONE HARBOR SUBDIVISION INTO THE PUBLIC ROADWAY SYSTEM, SAID ROAD LOCATED IN THE 6th LEGISLATIVE DISTRICT OF LOUDON COUNTY, TENNESSEE

(2) Opening of
Meeting

BE IT REMEMBERED that the Board of Commission of Loudon County convened in regular session in Loudon, Tennessee on the 26th day of June 2023. Commission Chairman Henry Cullen called the meeting to order at 6:20 pm.

Commissioner Randolph's son Parker Randolph opened the County Commission Meeting by leading the Pledge of Allegiance to the Flag of the United States of America, and then Commissioner Randolph gave the invocation.

(3) Roll Call

Upon Roll Call, the following commissioners were present: Chase Randolph, Bill Geames, Rosemary Quillen, Bill Satterfield, Gary Whitfield, Henry Cullen, Joe Morrison, Van Shaver, Adam Waller (9)

Also present, was the Director of Accounts and Budgets, Erin Rice, and Chief Deputy, Tammie Wampler.

Commission William Jenkins was absent from the meeting.

(4) Agenda
Adoption

Commission Chairman Cullen requested that the June 26, 2023 agenda be adopted. Commissioner Shaver made the motion to adopt the agenda and Commissioner Quillen seconded the motion.

Upon Voice Vote, the motion PASSED unanimously.

(5) Minutes
Approved

Commission Chairman Cullen requested that the June 5, 2023 Loudon County Commission Meeting Minutes be accepted. Commissioner Shaver made the motion to accept the minutes as written. Commissioner Quillen seconded the motion.

Upon Voice Vote, the motion PASSED.

(6) General Public
Comments

Commission Chairman Cullen called to the floor those who signed up for General Public Comments. The following people spoke:

David Twiggs – Extreme Risk Protection

Commission Chairman Cullen called back to the floor Loudon County Planning Director – Phil Bunch regarding the zoning resolutions. Commissioner Satterfield requested that we forgo a second reading of the resolutions since they had been read and discussed previously during the Public Hearing.

(7) Municipal &
Regional
Subdivision
Regulations

A RESOLUTION AMENDING THE MUNICIPAL AND REGIONAL SUBDIVISION REGULATIONS OF LOUDON COUNTY, PHILADELPHIA, GREENBACK AND THE PLANNING REGIONS OF LENOIR CITY AND LOUDON, ARTICLE II, PROCEDURE FOR PLAT APPROVAL, C. FINAL PLAT.

Commissioner Shaver made a motion to approve the zoning resolution.

Commissioner Satterfield seconded the motion.

Commission Chairman Cullen called for a Voice Vote.

Upon Voice Vote the motion PASSED unanimously. (9/0) RESOLUTION 062623-A

(8) Zoning
Resolution – Lee
Hwy

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM R-1, SUBURBAN RESIDENTIAL DISTRICT TO C-2, GENERAL COMMERCIAL DISTRICT. LOUDON COUNTY TAX MAP 033K, PARCELS 1.00, 1.01, 2.00, 3.00, 4.00, 5.00, & 6.00 LOCATED AT LEE HWY, LOUDON COUNTY, TN, SITUATED IN THE 1ST LEGISLATIVE DISTRICT

Commissioner Geames made a motion to approve the zoning resolution.

Commissioner Randolph seconded the motion.

Commission Chairman Cullen called for a Voice Vote.

Upon Voice Vote the motion PASSED unanimously. (9/0) RESOLUTION 062623-B

(9) Zoning
Resolution – 6000
Riverview Road

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM M-1, GENERAL INDUSTRIAL DISTRICT TO R-1 SUBURBAN RESIDENTIAL DISTRICT. LOUDON COUNTY TAX MAP 026, PARCEL 086.00 LOCATED AT 6000 RIVERVIEW ROAD LOUDON COUNTY, TN, SITUATED IN THE 5th LEGISLATIVE DISTRICT

Commissioner Morrison made a motion to approve the zoning resolution.

Commissioner Shaver seconded the motion.

Commission Chairman Cullen called for a Voice Vote.

Commissioner Quillen abstained from voting.

Upon Voice Vote the motion PASSED unanimously. (8/0) RESOLUTION 062623-C

(10) Zoning
Resolution – 8670
Hwy 321 South

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-2, RURAL RESIDENTIAL DISTRICT TO C-2, GENERAL COMMERCIAL DISTRICT. LOUDON COUNTY TAX MAP 027, PARCEL 111.00 LOCATED AT 8670 HWY 321 SOUTH, LOUDON COUNTY, TN, SITUATED IN THE 3RD LEGISLATIVE DISTRICT

Commissioner Satterfield made a motion to approve the zoning resolution conditional to office space.

Commissioner Shaver seconded the motion.

Commission Chairman Cullen called for a Voice Vote.

Upon Voice Vote the motion PASSED unanimously. (9/0) RESOLUTION 062623-D

(11) Zoning
Resolution - Stone
Harbor Road
Acceptance

A RESOLUTION OF THE LOUDON COUNTY COMMISSION ACCEPTING STONE HARBOR BLVD, WEST PORT DRIVE, MOORING CIRCLE, SHADOW BAY LANE AND EAST PORT DRIVE, LOCATED IN STONE HARBOR SUBDIVISION INTO THE PUBLIC ROADWAY SYSTEM, SAID ROAD LOCATED IN THE 6th LEGISLATIVE DISTRICT OF LOUDON COUNTY, TENNESSEE

Commissioner Waller made a motion to approve the zoning resolution.

Commissioner Quillen seconded the motion.

Commission Chairman Cullen called for a Voice Vote.

Upon Voice Vote the motion PASSED unanimously. (9/0) RESOLUTION 062623-E

(12) ARPA Funds -
7th District

Director of Accounts and Budgets - Erin Rice presented to commission:

Consideration of recommendation to approve distribution of 7th District ARPA funds -
Commissioner Henry Cullen:

- 1) \$100,000 contribution to Our Place Adult Day Care Center
- 2) \$25,000 contribution to Timeless Tellico Foundation

Commissioner Shaver made a motion to approve the request.

Commissioner Randolph seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

Upon Roll Call Vote, the following commissioners voted AYE:

Geames, Quillen, Satterfield, Whitfield, Cullen, Morrison, Shaver, Waller, Randolph (9)

The motion PASSED unanimously. (9/0)

(13) Grants -
VCIF
Collaborative,
TLETA Cost
Sharing Grant,
TCAD Grant

Director of Accounts and Budgets - Erin Rice presented to commission consideration of recommendation for the following grants:

- 1) Acceptance of VCIF Collaborative Grant in the amount of \$1,635,095 for FY 2024 and FY 2025 for Sheriff's Department - no matching funds
- 2) Application/acceptance for TLETA Cost Sharing Grant for FY 2023 and FY 2024 for Sheriff's Department - no matching funds
- 3) Application/acceptance for TCAD (TN Commission on Aging and Disability) Grant in the amount of \$8,000 for FY 2024 for Senior Citizens Department - no matching funds

Commissioner Shaver made a motion to approve the grants.

Commissioner Waller seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

Upon Roll Call Vote, the following commissioners voted AYE:

Quillen, Satterfield, Whitfield, Cullen, Morrison, Shaver, Waller, Randolph, Geames, (9)

The motion PASSED unanimously. (9/0)

(14) Salary
Increases - Health
Department /
DGA Grant

Director of Accounts and Budgets - Erin Rice presented to commission consideration of recommendation for salary increases at the Health Department from the State. These expenses are fully reimbursed by the DGA Grant.

Commissioner Whitfield made a motion to approve the request.

Commissioner Randolph seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

Upon Roll Call Vote, the following commissioners voted AYE:

Satterfield, Whitfield, Cullen, Morrison, Shaver, Waller, Randolph, Geames, Quillen (9)

The motion PASSED unanimously. (9/0)

(15) Statutory
Bond – Mike
Garren

Director of Accounts and Budgets – Erin Rice presented to commission for consideration of recommendation to approve the Statutory Bond for Mike Garren, Director of Schools.

Commissioner Shaver made a motion to approve the request.

Commissioner Randolph seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

Upon Roll Call Vote, the following commissioners voted AYE:

Whitfield, Cullen, Morrison, Shaver, Waller, Randolph, Geames, Quillen, Satterfield (9)

The motion PASSED unanimously. (9/0) EXHIBIT 062623-F

(16), Budget
Adjustments /
Amendments –
Funds:
101, 115, 116, 122,
131, 141, 153, 171,
177

Director of Accounts and Budgets – Erin Rice presented to commission for consideration of approval of line adjustments and/or recommendation to approve amendments in the following funds:

- 1) County General Fund 101 EXHIBIT 062623-G
- 2) Public Libraries Fund 115 EXHIBIT 062623-H
- 3) Convenience Centers Fund 116 EXHIBIT 062623-I
- 4) Drug Control Fund 122 EXHIBIT 062623-J
- 5) Highway Department Fund 131 EXHIBIT 062623-K
- 6) General Purpose School Fund 141 EXHIBIT 062623-L
- 7) Rural School Debt Fund 156 EXHIBIT 062623-M
- 8) General Capital Projects Fund 171 EXHIBIT 062623-N
- 9) School Capital Projects Fund 177 EXHIBIT 062623-O

Commissioner Shaver made a motion to approve the amendments # 1-9.

Commissioner Waller seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

Upon Roll Call Vote, the following commissioners voted AYE:

Cullen, Morrison, Shaver, Waller, Randolph, Geames, Quillen, Satterfield, Whitfield (9)

The motion PASSED unanimously. (9/0)

(17), Monthly
Reports

Director of Accounts and Budgets – Erin Rice asked that the record reflect the distribution of monthly reports:

- 1) Summary Financial Statements EXHIBIT 062623-P
- 2) Budget Committee Minutes EXHIBIT 062623-Q

(18) Bonds &
Notaries

Commissioner – Adam Waller made a motion to approve the following bonds and notaries:

Laussy Castro, Heather Cole, Cynthia A Lennex, Lance Austin Satterfield, Haley Strachn, Tami G. Tuffin

Commissioner Geames seconded the motion.

Commission Chairman Cullen called for a Voice Vote.

Upon Voice Vote the motion PASSED unanimously. (9/0) Exhibit 062623-R

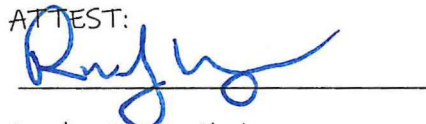
(1a) Adjournment

There being no further business a motion was made by Commissioner Shaver and seconded by Commissioner Waller, the June 26, 2023 County Commission Meeting was adjourned at 6:50 pm.



Loudon County Commission Chairman

ATTEST:



Loudon County Clerk

Loudon County Mayor

Loudon County Commission
RESOLUTION 062623-A

A RESOLUTION AMENDING THE MUNICIPAL AND REGIONAL SUBDIVISION REGULATIONS OF LOUDON COUNTY, PHILADELPHIA, GREENBACK AND THE PLANNING REGIONS OF LENOIR CITY AND LOUDON, ARTICLE II, PROCEDURE FOR PLAT APPROVAL, C. FINAL PLAT.

WHEREAS, the Regional Planning Commissions, in accordance with Tennessee Code Annotated §13-3-401 through §13-3-411 and §13-4-301 through §13-4-309, may adopt and amend regulations governing the subdivision of land; and

WHEREAS, subdivisions must be conceived, designed, and developed in accordance with the sound rules and proper minimum standards as established in the Regional and Municipal Subdivision Regulations to protect the interests of the entire community; and

WHEREAS, subdivisions of land become a public responsibility in that public services customary to urban areas must be provided and the welfare of the entire community is thereby affected in many important respects; and


WHEREAS, the Regional Planning Commissions strive to cooperate with local authorities by conforming to consistent guidelines of community development.

NOW, THEREFORE, BE IT RESOLVED by the Regional Planning Commissions that the Subdivision Regulations be amended as follows:

Section 1. Article II. Procedure For Plat Approval, C. Final Plat, subsection 1., be amended by deleting it in its entirety and replacing it with the following:

1. The final plat shall conform substantially to the preliminary sketch plat as approved. A final plat shall not be accepted for submission unless it contains all of the required information or a written request for a variance from each specific deviation from the requirements with reasons, therefore.

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


Attest


Loudon County Chairman

Date: 6-26-23


Approved: Loudon County Mayor

APPROVED:


SECRETARY, LOUDON COUNTY
REGIONAL PLANNING COMMISSION

6-14-2023
DATE

Approved: 8

Disapproved: 0

Loudon County Commission
RESOLUTION 062623-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 FROM R-1, SUBURBAN RESIDENTIAL DISTRICT TO C-2, GENERAL COMMERCIAL DISTRICT. LOUDON COUNTY TAX MAP 033K, PARCELS 1.00, 1.01, 2.00, 3.00, 4.00, 5.00, & 6.00 LOCATED AT LEE HWY, LOUDON COUNTY, TN, SITUATED IN THE 1ST 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

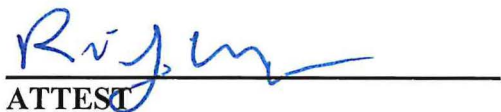
WHEREAS, the Regional Planning Commission has forwarded a recommendation regarding the amendment to the Zoning Map of Loudon County, Tennessee,

WHEREAS, a notice of public hearing and a description of the resolution appeared in the Daily Edition on June 16, 2023 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 LEE HWY situated in the 1st Legislative District, referenced by Tax Map 033K
Parcels 1.00, 1.01, 2.00, 3.00, 4.00, 5.00, & 6.00 to be rezoned from R-1 (Suburban Residential District)
to C-2 (General Commercial District).

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


ATTEST


LOUDON COUNTY CHAIRMAN


APPROVED: LOUDON COUNTY MAYOR

DATE: 6-26-23

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

APPROVED: 8

DISAPPROVED: 0

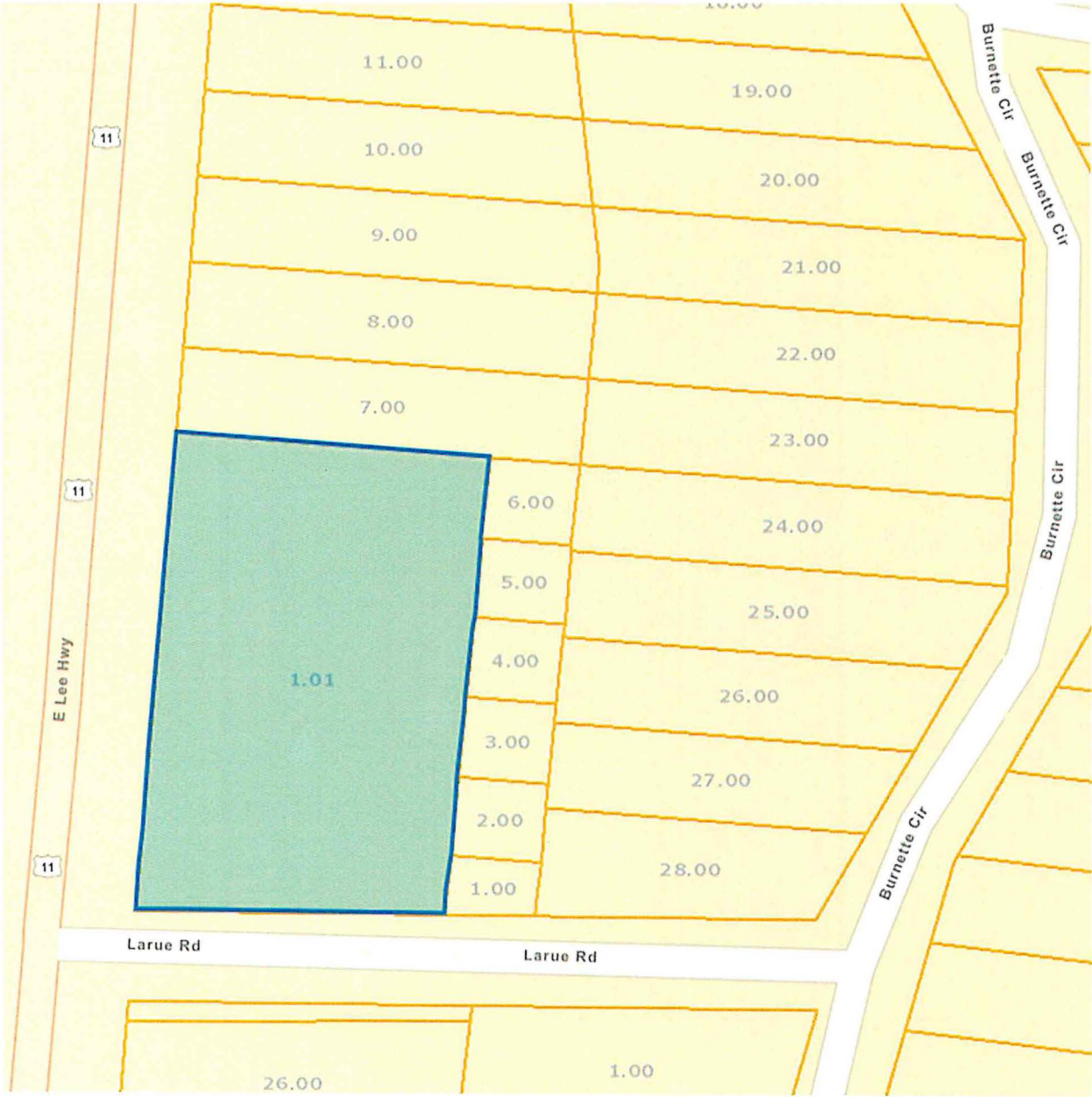
ABSTAINED:


ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION
Dated: 06/20/2023

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM R-1 (SUBURBAN RESIDENTIAL DISTRICT) TO C-2 (GENERAL
COMMERICAL DISTRICT). REFERENCED BY LOUDON COUNTY
TAX MAP 033K, PARCELS 1.00, 1.01, 2.00, 3.00, 4.00, 5.00 & 6.00
LOCATED LEE HWY, LOUDON COUNTY, TN, SITUATED IN THE 1ST
LEGISLATIVE DISTRICT



Loudon County Commission
RESOLUTION 062623-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 FROM M-1, GENERAL INDUSTRIAL DISTRICT TO R-1 SUBURBAN RESIDENTIAL DISTRICT. LOUDON COUNTY TAX MAP 026, PARCEL 086.00 LOCATED AT 6000 RIVERVIEW ROAD LOUDON COUNTY, TN, SITUATED IN THE 5th 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 Daily Edition on June 16, 2023 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 6000 Riverview Road situated in the 5th Legislative District, referenced by Tax Map 026, Parcel 086.00 to be rezoned from M-1 (General Industrial District) to R-1 (Suburban Residential District)

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


ATTEST


LOUDON COUNTY CHAIRMAN


APPROVED: LOUDON COUNTY MAYOR

DATE: 6-26-23

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

APPROVED: 8

DISAPPROVED: 0

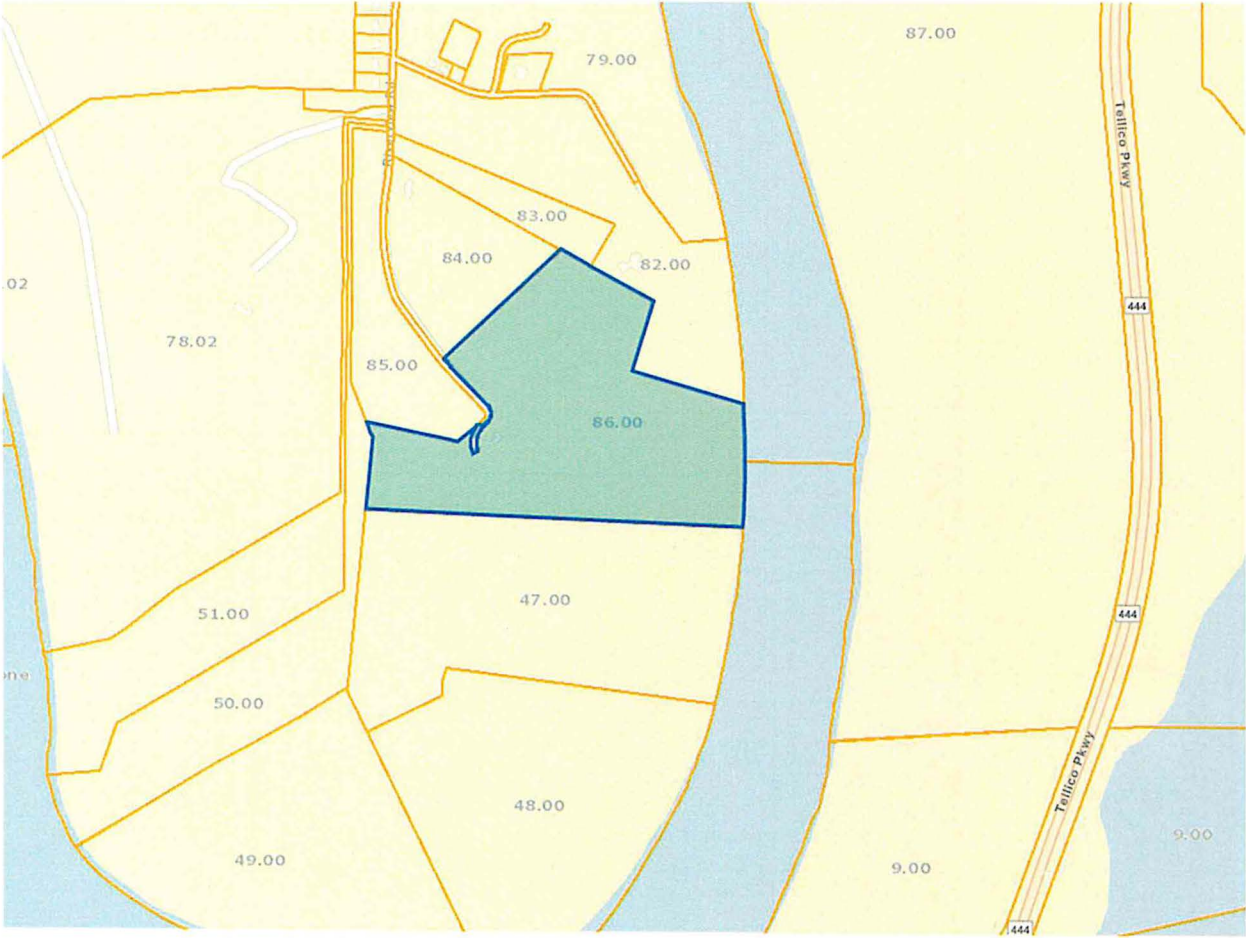
ABSTAINED: _____


ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION
Dated: 06/20/2023

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM M-1 (GENERAL INDUSTRIAL DISTRICT)
TO R-1 (SUBURBAN RESIDENTIAL DISTRICT).
REFERENCED BY LOUDON COUNTY
TAX MAP 026, PARCEL 086.00. LOCATED 6000 RIVERVIEW ROAD
LOUDON COUNTY, TN, SITUATED IN THE
5th LEGISLATIVE DISTRICT



Loudon County Commission
RESOLUTION 062623-D

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-2, RURAL RESIDENTIAL DISTRICT TO C-2 , GENERAL COMMERCIAL DISTRICT.

**LOUDON COUNTY TAX MAP 027, PARCEL 111.00
LOCATED AT 8670 HWY 321 SOUTH , LOUDON COUNTY, TN,
SITUATED IN THE 3RD
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 Daily Edition on June 16 ,2023 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 8670 Hwy 321 South situated in the 3rd Legislative District, referenced by Tax Map 027, Parcel 111.00 to be rezoned from A-2 (Rural Residential District) to C-2 (General Commercial District).

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


ATTEST


LOUDON COUNTY CHAIRMAN


APPROVED: LOUDON COUNTY MAYOR

DATE: 6-26-23

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

APPROVED: 8

DISAPPROVED: 0

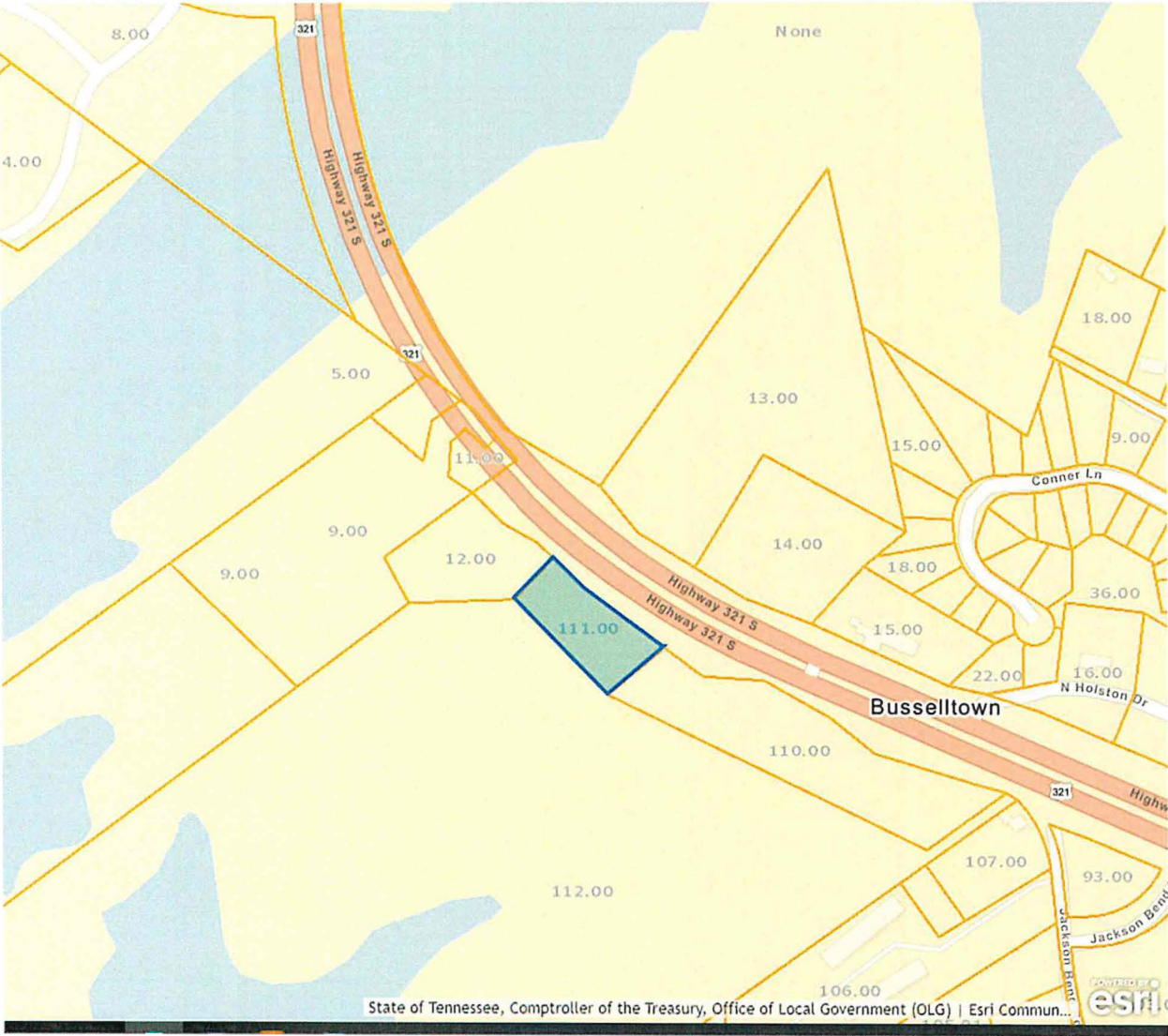
ABSTAINED: _____


ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION
Dated: 06/20/2023

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM A-2 (RURAL RESIDENTIAL DISTRICT)
TO C-2 (GENERAL COMMERCIAL DISTRICT). REFERENCED BY LOUDON COUNTY
TAX MAP 027, PARCEL 111.00
LOCATED 8670 HWY 321 SOUTH
LOUDON COUNTY, TN, SITUATED IN THE 3RD
LEGISLATIVE DISTRICT



Loudon County Commission
RESOLUTION 062623-E

**A RESOLUTION OF THE LOUDON COUNTY COMMISSION ACCEPTING
STONE HARBOR BLVD, WEST PORT DRIVE, MOORING CIRCLE, SHADOW BAY
LANE AND EAST PORT DRIVE, LOCATED IN STONE HARBOR SUBDIVISION
INTO THE PUBLIC ROADWAY SYSTEM, SAID ROAD LOCATED IN THE 6th
LEGISLATIVE DISTRICT OF LOUDON COUNTY, TENNESSEE**

WHEREAS, the Loudon County Commission has the authority under Tennessee Code Annotated to accept the dedication of roads, to adopt policies and standards for the acceptance of new roads and to reopen previously closed county roads; and

WHEREAS, the Loudon County Regional Planning Commission has received a request from the property owners of Stone Harbor Subdivision to accept the following roads into the County Road system:

- 1) Stone Harbor Blvd and
- 2) West Port Drive and
- 3) Mooring Circle and
- 4) Shadow Bay Lane and
- 5) East Port Drive

WHEREAS, the Loudon County Regional Planning Commission approved the preliminary and final plat for the construction of the road and right of way dedication consistent with the minimum requirements of the subdivision regulations for Loudon County; and

WHEREAS, the Loudon County Road Superintendent has inspected the road and recommends acceptance of the road as a Loudon County Public Road.

NOW, THEREFORE, BE IT RESOLVED, that the Loudon County Commission approves the acceptance of this road, as shown on the attached map and described in this resolution, into the County's public roadway system.

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

This Resolution adopted 6-26-23


Attest, County Court Clerk



Loudon County Chairman


Approved: Loudon County Mayor

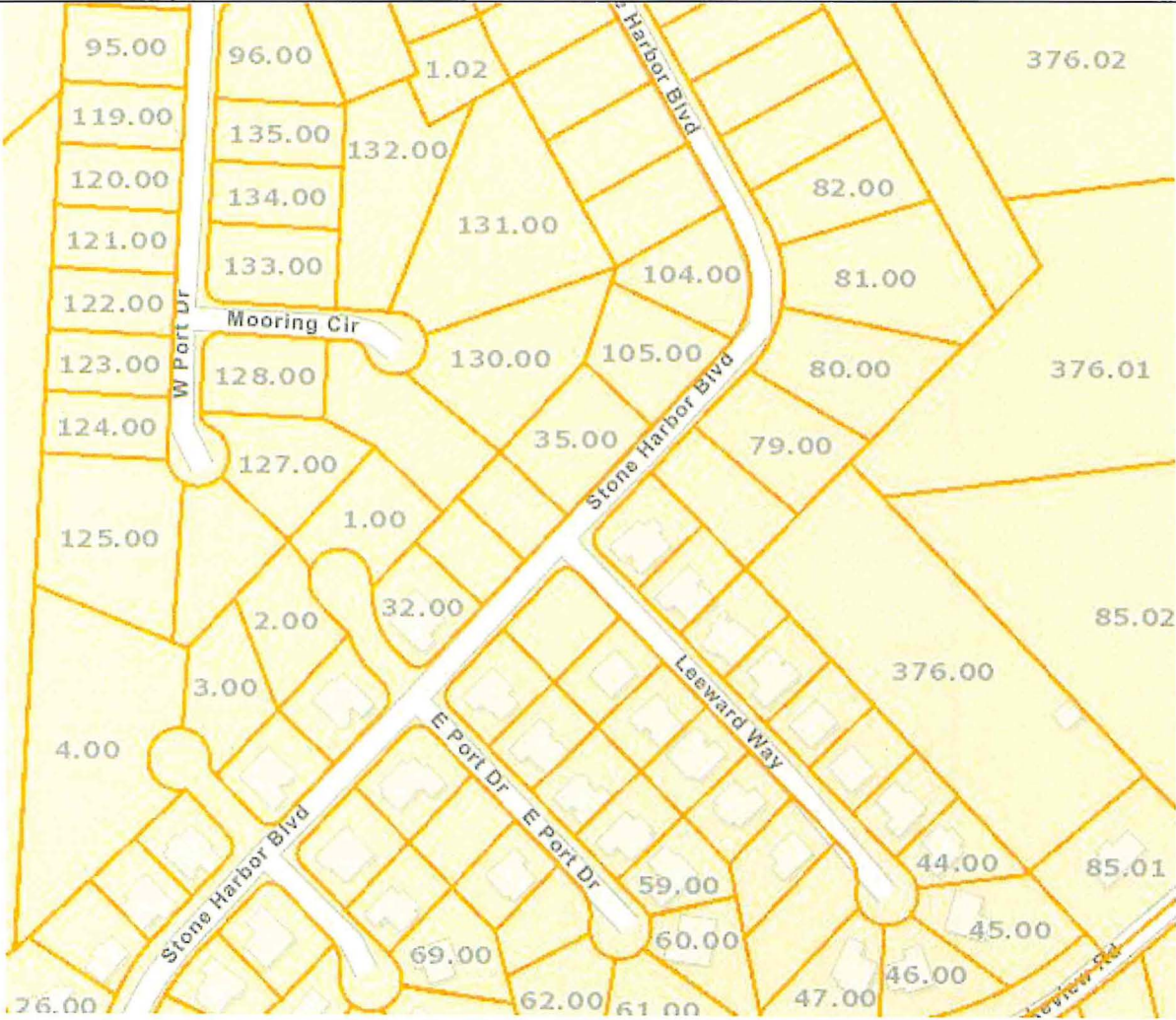
The vote on the question of approval of this Resolution by the Planning Commission is as follows:

APPROVED: 8

DISAPPROVED: 0


ATTEST: SECRETARY, LOUDON COUNTY
REGIONAL PLANNING COMMISSION
DATE: 06/20/2023

A RESOLUTION OF THE LOUDON COUNTY COMMISSION ACCEPTING STONE HARBOR BLVD, WEST PORT DRIVE, MOORING CIRCLE, SHADOW BAY LANE AND EAST PORT DRIVE LOCATED IN STONE HARBOR SUBDIVISION INTO SAID ROAD SYSTEM LOCATED IN THE 6th LEGISLATIVE DISTRICT OF LOUDON COUNTY, TENNESSEE



Western Surety Company

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

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

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

One Director of Schools

bond with bond number 64684702

for Michael Lee Garren

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

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

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

In Witness Whereof, the said WESTERN SURETY COMPANY has caused these presents to be executed by its
Vice President with the corporate seal affixed this 14th day of March,
2023.

ATTEST

L. Bauder
L. Bauder, Assistant Secretary

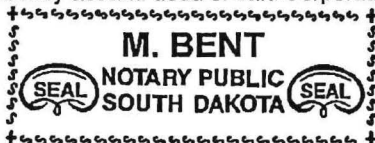
WESTERN SURETY COMPANY

By Paul T. Bruflat
Paul T. Bruflat, Vice President

STATE OF SOUTH DAKOTA }
COUNTY OF MINNEHAHA } ss

On this 14th day of March, 2023, before me, a Notary Public, personally appeared
Paul T. Bruflat and L. Bauder

who, being by me duly sworn, acknowledged that they signed the above Power of Attorney as Vice President
and Assistant Secretary, respectively, of the said WESTERN SURETY COMPANY, and acknowledged said instrument to be the
voluntary act and deed of said Corporation.



My Commission Expires March 2, 2026

Notary Public

To validate bond authenticity, go to www.cnasurety.com > Owner/Obligee Services > Validate Bond Coverage.



BK/PG: B2/742-744

23005091

3 PGS:AL-COUNTY OFFICIAL BOND

PAM BATCH: 191251

06/12/2023 - 09:50 AM

VALUE 0.00

MORTGAGE TAX 0.00

TRANSFER TAX 0.00

RECORDING FEE 15.00

DP FEE 2.00

REGISTER'S FEE 0.00

TOTAL AMOUNT 17.00

STATE OF TENNESSEE, LOUDON COUNTY

TAMMY GALLAHER

REGISTER OF DEEDS

SURETY'S BOND NO. 64684702

STATE OF TENNESSEE
COUNTY OF Loudon
OFFICIAL STATUTORY BOND
FOR
COUNTY PUBLIC OFFICIALS
OFFICE OF Director of Schools

KNOW ALL MEN BY THESE PRESENTS:

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

WHEREAS, The said Principal was duly _____ elected _____ appointed to the office of Director of Schools
of and for State of Tennessee County for the one year term beginning on the 13th day of
June, 2023 and ending on the 13th day of June, 2024.

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

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

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

WITNESS our hands and seals this 14th day of March, 2023.

WITNESS - ATTEST

PRINCIPAL:

SURETY: WESTERN SURETY COMPANY

by:

Paul T. Bruflat, Vice President

(Attach evidence of authority to execute bond)

COUNTERSIGNED BY:

NOT NEEDED

Tennessee Resident Agent

ACKNOWLEDGEMENT OF PRINCIPAL

STATE OF TENNESSEE
COUNTY OF LOUDON

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

WITNESS my hand and seal this 1 day of JUNE, 2023.

My Commission Expires:

JUNE 13

2023

Notary Public



ACKNOWLEDGEMENT OF SURETY

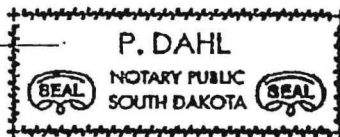
STATE OF South Dakota
COUNTY OF Minnehaha

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

WITNESS my hand and seal this 14th day of March 2023

My Commission Expires:

June 18, 2025



P. Dahl
Notary Public

APPROVAL AND CERTIFICATION

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

Bond and Sureties approved by ROLEN BRADSHAW, County Executive/Mayor of Loudon County, on this 1 day of JUNE, 2023

Signed:

X [Signature]
County Executive/Mayor

CERTIFICATION:

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

Signed:

[Signature]
County Clerk

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

CERTIFICATION:

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

Signed:

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

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

SECTION IV. (Applicable to all County Officials Bonds)

ENDORSEMENT:

Filed with the Office of the County Clerk, County of _____, this _____ day of _____, _____

Signed:

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

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

Loudon County Commission
EXHIBIT 062623-G

**A RESOLUTION AMENDING THE COUNTY GENERAL FUND 101
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023**

WHEREAS, Loudon County Commission adopted the 2022 – 2023 budget that included the County General Fund 101 on June 27, 2022; and

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

WHEREAS, sources of revenue for the amendments in revenue budgets include Local Option Taxes, Licenses and Permits, State and Federal Grants; as well as Other Sources; and

WHEREAS, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 2022 – 2023 budget adoption; and

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

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

NOW, THEREFORE, BE IT RESOLVED, that the FY 2022 - 2023 County General Fund 101 has been amended by Loudon County Commission.

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

	<u>Original Budget</u>	<u>Previously Approved Amends</u>	<u>Amends Approved this Res</u>	<u>Approved Amended Budget</u>
Estimated June 30, 2022 FB	12,651,864			
Less Restricted, Committed & Assigned	698,781			
Est. Avail. Fund Balance July 1, 2022	11,953,083			
Total Revenue & Transfers In	21,482,426	761,059	0	22,243,485
Total Available Funds	33,435,509	761,059	0	34,196,568
Total Expenditures & Transfers Out	23,970,761	623,891	50,000	24,644,652
Effect on Fund Balance	(2,488,335)	137,168	(50,000)	(2,401,167)
Ending Fund Balance	9,464,748	137,168	(50,000)	9,551,916

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

BE IT FINALLY RESOLVED, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session on

June 26, 2023



Loudon County Commission Chair

ATTEST:


Loudon County Clerk


Loudon County Mayor



Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		6/19/2023 14:09	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
520								
521	51500		Election Commission					
522	101		County Official/Administrative Officer (Election Offi	87,465		87,465		87,465
523	161		Administrative Assistant	43,764	168	43,932		43,932
524	168		Temporary Personnel	22,000		22,000		22,000
525	186 ARPA		Longevity Pay	0	3,250	3,250		3,250
526	187		Overtime Pay	4,500	846	5,346		5,346
527	192		Election Commission (Payroll; but no TCRS)	15,000		15,000		15,000
528	193		Election Workers (Some payroll; SS & Med; NO TCRS)	101,000	(846)	100,154		100,154
529	201		Social Security	16,971	10	16,981		16,981
530	201 ARPA		Social Security	0	109	109		109
531	204		State Retirement	13,179	11	13,190		13,190
532	204 ARPA		State Retirement	0	67	67		67
533	206		Life Insurance	380	(21)	359		359
534	206-RET-LIF		Life Insurance	260	(15)	245		245
535	207		Medical Insurance	9,159	(3,268)	5,891		5,891
536	207-RET-MED		Medical Insurance	6,680	1,100	7,780		7,780
537	207-SRHTH		Medical Insurance	2,054	167	2,221		2,221
538	208		Dental Insurance	916	(66)	850		850
539	208-RET-DEN		Dental Insurance - Retirees	323	30	353		353
540	212		Employer Medicare	3,969	2	3,971		3,971
541	212 ARPA		Employer Medicare	0	47	47		47
542	302		Advertising	300	250	550		550
543	307		Communication	4,000		4,000		4,000
544	320		Dues and Memberships	450	(450)	0		0
545	330		Operating Lease Payments	5,000	(2,000)	3,000		3,000
546	332		Legal Notices, Recording and Court Cos	3,200	200	3,400		3,400
547	333		License (Hardware)	8,960	3,760	12,720		12,720
548	336		Maintenance and Repair Services - Office Equipment	15,500	(3,760)	11,740	(1,795)	9,945
549	348		Postal Charges	10,000	1,890	11,890	17	11,907
550	349		Printing, Stationery, and Forms	6,000	(1,890)	4,110		4,110
551	351		Rental	1,000	(1,000)	0		0
552	355		Travel	9,000	(4,500)	4,500	(265)	4,235
553	399		Other Contracted Services	35,150	4,500	39,650	265	39,915
554	414		Duplicating Supplies	500	53	553		553
555	422		Food Supplies	3,000	(23)	2,977		2,977
556	425		Gasoline	100	(53)	47		47
557	435		Office Supplies	12,000	(1,890)	10,110		10,110
558	451		Uniforms	1,200	(1,200)	0		0
559	513		Workers' Comp Insurance	1,232	2	1,234		1,234
560	524		In-Service/Staff Development	100	200	300		300
561	711		Furniture and Fixtures		3,037	3,037		3,037
562	719		Office Equipment	3,500	2,876	6,376	1,778	8,154
563	731		Voting Machines			0		0
564								
565			Total Election Commission	447,812	1,593	449,405	0	449,405

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number:		6/19/2023 14:09	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
606								
607								
608	51720		Planning					
609	105		Supervisor/Director	50,000	(39,584)	10,416		10,416
610	103		Assistants	0	36,410	36,410		36,410
611	162		Clerical Personnel	33,280	1,328	34,608		34,608
612	186 ARPA		Longevity Pay	0	1,000	1,000		1,000
613	201		Social Security	5,163	(114)	5,049		5,049
614	201 ARPA		Social Security	0	62	62		62
615	204		State Retirement	5,588	(124)	5,464		5,464
616	204 ARPA		State Retirement	0	67	67		67
617	206		Life Insurance	299	16	315		315
618	206-RET-LIF		Life Insurance-Retirees	362	23	385		385
619	207		Medical Insurance	11,566	6,741	18,307		18,307
620	207 SRHTH		Medical Insurance	2,409	2,032	4,441		4,441
621	207-RET-MED		Medical Insurance	7,054	728	7,782		7,782
622	208		Dental Insurance	802	114	916		916
623	208-RET-DEN		Dental Insurance - Retirees	562	144	706		706
624	212		Employer Medicare	1,208	(27)	1,181		1,181
625	212 ARPA		Employer Medicare	0	15	15		15
626	307		Communication	1,000		1,000		1,000
627	307-WIRE		Communication	1,000		1,000		1,000
628	308		Consultant Services (Stormwater)			0		0
629	320		Dues & Memberships	1,700		1,700		1,700
630	330		Operating Lease Payments (Copier)	2,500		2,500		2,500
631	338		Maintenance/Repair Vehicle	1,000		1,000		1,000
632	348		Postage	1,000		1,000		1,000
633	349		Printing, Stationary & Forms	1,000		1,000	200	1,200
634	355		Travel	2,000	(50)	1,950	(200)	1,750
635	399		Other Contracts			0		0
636	399 HICRK		Other Contracted Services - Hickory Creek Park	18,000		18,000		18,000
637	399-STORM		Other Contracts	5,000		5,000		5,000
638	414		Duplicating Supplies	200		200		200
639	425		Gasoline	1,000		1,000		1,000
640	435		Office Supplies	2,000		2,000	100	2,100
641	450		Tires	500		500	(100)	400
642	513		Workman's Comp Insurance	1,232	2	1,234		1,234
643	524		In Service/Staff Development	1,200	50	1,250		1,250
644	711		Furniture	1,000		1,000		1,000
645	719		Office Equipment	1,500		1,500		1,500
646								
647			Total Planning	161,125	8,833	169,958	0	169,958
648								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		6/19/2023 14:09	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
719								
720	51800		Plant Maintenance and Operations (County Buildings)					
721	105		Supervisor/Director	60,783	(4,782)	56,001		56,001
722	167		Maintenance Personnel	377,479	3,000	380,479	(5,114)	375,365
723	169		Part-time Personnel			0	3,904	3,904
724	186 ARPA		Longevity Pay	0	12,000	12,000		12,000
725	187		Overtime Pay	6,000		6,000	1,210	7,210
726	201		Social Security	27,544	(110)	27,434		27,434
727	201 ARPA		Social Security	0	704	704		704
728	204		State Retirement	29,810	(120)	29,690		29,690
729	204 ARPA		State Retirement	0	806	806		806
730	206		Life Insurance	1,733	(57)	1,676		1,676
731	206-RET-LIF		Life Insurance-Retirees	1,139	(155)	984		984
732	207		Medical Insurance	129,839	3,025	132,864		132,864
733	207-COBRA		Medical Insurance	508	(508)	0		0
734	207-RET-MED		Medical Insurance - Retirees	6,979	803	7,782		7,782
735	207-SRHTH		Medical Insurance - Sr. Health	15,928	4,055	19,983		19,983
736	208		Dental Insurance	7,432	(689)	6,743		6,743
737	208-COBRA		Dental Insurance - COBRA	353	(353)	0		0
738	208-RET-DEN		Retiree Dental Insurance	1,741		1,741		1,741
739	212		Employer Medicare	6,442	(26)	6,416		6,416
740	212 ARPA		Employer Medicare	0	165	165		165
741	307		Communication	7,000		7,000		7,000
742	307 WIRE		Communication	8,000		8,000		8,000
743	320		Dues & Memberships	90		90		90
744	330		Operating Lease Payments	4,000		4,000		4,000
745	335		Maintenance and Repair Services - Buildings	100,000	(13,000)	87,000	(10,000)	77,000
746	336		Maintenance and Repair Services - Office Equipment	3,000		3,000		3,000
747	338		Maintenance and Repair Services - Vehicles	5,000		5,000		5,000
748	347		Pest Control	10,000		10,000		10,000
749	399		Other Contracted Services	250,000	13,000	263,000		263,000
750	410		Custodial Supplies	12,000		12,000		12,000
751	412		Diesel Fuel	3,000		3,000		3,000
752	413		Drug and Medical Supplies	100		100		100
753	414		Duplicating Supplies	250		250		250
754	425		Gasoline (Vehicle)	20,000		20,000		20,000
755	435		Office Supplies	750		750		750
756	450		Tires	1,500	(1,000)	500		500
757	451		Uniforms	6,000	1,000	7,000		7,000
758	452		Utilities	350,000		350,000		350,000
759	499		Other Supplies and Materials	100		100		100

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		6/19/2023 14:09	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
760	513		Workers' Comp Insurance	6,160	8	6,168		6,168
761	524		In Service/Staff Development	1,000		1,000		1,000
762	711		Furniture & Fixtures	250		250		250
763	717		Maintenance Equipment	7,500		7,500	10,000	17,500
764	719		Office Equipment	1,000		1,000		1,000
765	718		Vehicles			0		0
766						0		0
767			Total Plant Maintenance & Operations	1,470,410	17,766	1,488,176	0	1,488,176

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		6/19/2023 14:09	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
768								
769	51810		Other Facilities					
770	452		Utilities			0	50,000	50,000
771								
772			Total Other Facilities	0	0	0	50,000	50,000
773								
774	51900		Other General Administration					
775	332		Legal Notices	10,000		10,000		10,000
776	359		Disposal Fees	10,500		10,500		10,500
777	502		Building and Contents Insurance	296,000	20,078	316,078		316,078
778	790 HISTN		Other Equipment - Co Historian	0	3,142	3,142		3,142
779								
780			Total Other General Administration	316,500	23,220	339,720	0	339,720
781								
782	51910		Preservation of Records					
783	191		Board & Committee Member Fees	0	200	200		200
784	332		Legal Notices	0	75	75		75
785	348		Postal Charges	24	(24)	0		0
786	349		Printing, Stationery & Forms	76	(76)	0		0
787	355		Travel	200	(100)	100		100
788	414		Duplicating Services	300	(300)	0		0
789	435		Office Supplies	200	(125)	75		75
790	719		Office Equipment	200	350	550		550
791	790		Other Equipment - Co Historian (moved to 51900)	0		0		0
792								
793			Total Preservation of Records	1,000	0	1,000	0	1,000
794								
795	Total General Administration			3,877,046	181,317	4,058,363	50,000	4,108,363
796								
797								
798								
799								
800								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		6/19/2023 14:09	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
847								
848								
849	52200		Purchasing					
850	105		Supervisor/Director	56,000	3,500	59,500		59,500
851	105		Supervisor/Director		7,155	7,155		7,155
852	122		Purchasing Personnel	124,603	3,024	127,627		127,627
853	169		Part-time Personnel	28,354	897	29,251		29,251
854	186 ARPA		Longevity Pay	0	6,750	6,750		6,750
855	187		Overtime		14	14		14
856	201		Social Security	12,955	848	13,803		13,803
857	201 ARPA		Social Security	0	357	357		357
858	204		State Retirement	12,118	918	13,036		13,036
859	204 ARPA		State Retirement	0	403	403		403
860	206		Life Insurance	639	114	753		753
861	206-RET-LIF		Life Insurance	272	208	480		480
862	207		Medical Insurance	25,273	19,681	44,954		44,954
863	207-RET-MED		Medical Insurance			0		0
864	207-SRHTH		Medical Insurance	1,937	3,629	5,566		5,566
865	208		Dental Insurance	1,392	1,031	2,423		2,423
866	208-RET-DEN		Dental Insurance	500	382	882		882
867	212		Employer Medicare	3,030	211	3,241		3,241
868	212 ARPA		Employer Medicare	0	94	94		94
869	307		Communication	2,300		2,300		2,300
870	307-WIRE		Communication	1,500		1,500		1,500
871	320		Dues and Memberships	960		960	70	1,030
872	330		Operating Lease Payments (Copier)	2,600		2,600		2,600
873	332		Legal Notices, Recording and Court Costs			0	17	17
874	338		Maintenance and Repair Services-Vehicl	800		800	(670)	130
875	348		Postal Charges	200		200	(100)	100
876	349		Printing, Stationery & Forms	200		200	63	263
877	355		Travel	4,000		4,000	700	4,700
878	399		Other Contracted Services	3,400		3,400		3,400
879	399 GOVDL		Other Contracted Services-GovDeals	400		400		400
880	399 SPLUS		Other Contracted Services - Surplus	500		500		500
881	414		Duplicating Supplies	500		500	(80)	420
882	425		Gasoline	300		300		300
883	435		Office Supplies	3,000		3,000		3,000
884	437		Periodicals	600		600		600
885	451		Uniforms			0		0
886	499		Other Supplies and Materials	200		200		200
887	508		Premiums on Corp Surety Bonds	350		350		350
888	513		Workers' Comp Insurance	2,464	3	2,467		2,467
889	524		In Service/Staff Development	3,500		3,500	(83)	3,417
890	599		Other Charges			0	83	83
891	711		Furniture & Fixtures	550		550		550
892	719		Office Equipment	3,000		3,000		3,000
893								
894			Total Purchasing	298,397	49,219	347,616	0	347,616

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		6/19/2023 14:09	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
980								
981	52500		County Court Clerk					
982	101		County Official/Administrative Officer	97,183		97,183		97,183
983	162		Clerical Personnel	368,743		368,743	(29)	368,714
984	168		Temporary Personnel	5,169		5,169		5,169
985	169		Part-time Personnel	38,837		38,837		38,837
986	186 ARPA		Longevity Pay	0	12,500	12,500		12,500
987	187		Overtime			0	29	29
988	201		Social Security	31,616		31,616		31,616
989	201 ARPA		Social Security	0	749	749		749
990	204		State Retirement	31,264		31,264		31,264
991	204 ARPA		State Retirement	0	738	738		738
992	206		Life Insurance	1,742	127	1,869		1,869
993	206-RET-LIF		Life Insurance-Retirees	614	(239)	375		375
994	207		Medical Insurance	120,183	(2,430)	117,753		117,753
995	207-RET-MED		Retiree Medical Insurance	6,680	(6,680)	0		0
996	207 - SRHITH		Medical Insurance - Sr. Health	2,141	2,300	4,441		4,441
997	208		Dental Insurance	6,531	825	7,356		7,356
998	208-RET-DEN		Dental Insurance-Retirees	815	221	1,036		1,036
999	212		Employer Medicare	7,394		7,394		7,394
1000	212 ARPA		Employer Medicare	0	176	176		
1001	307		Communication	4,000		4,000		4,000
1002	307-WIRE		Communication			0		0
1003	320		Dues and Memberships	1,000		1,000		1,000
1004	330		Operating Lease Payments (Copier)	12,500		12,500		12,500
1005	348		Postal Charges	52,000		52,000		52,000
1006	349		Printing, Stationery & Forms	4,500		4,500		4,500
1007	355		Travel	3,000		3,000		3,000
1008	399		Other Contracted Services	25,000		25,000		25,000
1009	414		Duplicating Supplies	3,500		3,500	577	4,077
1010	435		Office Supplies	5,000		5,000	(577)	4,423
1011	508		Premiums on Corporate Surety Bonds	550		550		550
1012	513		Workers' Comp Insurance	6,160	625	6,785		6,785
1013	524		In Service/Staff Development	1,800		1,800		1,800
1014	711		Furniture & Fixtures	1,500		1,500	(954)	546
1015	790-COCLK		Other Equipment			0		0
1016	719		Office Equipment	2,500		2,500	954	3,454
1017								
1018			Total County Court Clerk	841,922	8,912	850,834	0	850,834
1019								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		6/19/2023 14:09	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1057	53000		Administration of Justice					
1058								
1059	53100		Circuit Court Clerk					
1060	101		County Official/Administrative Officer	97,183		97,183		97,183
1061	162		Clerical Personnel	211,328	813	212,141		212,141
1062	169		Part-time Personnel	17,472		17,472		17,472
1063	186 ARPA		Longevity Pay	0	8,250	8,250		8,250
1064	187		Overtime Pay	10,000		10,000		10,000
1065	201		Social Security	20,831	50	20,881		20,881
1066	201 ARPA		Social Security	0	490	490		490
1067	204		State Retirement	21,372	55	21,427		21,427
1068	204 ARPA		State Retirement	0	503	503		503
1069	206		Life Insurance	1,076		1,076		1,076
1070	206-RET-LIF		Life Insurance-Retirees	192		192		192
1071	207		Medical Insurance	52,271	11,604	63,875		63,875
1072	207-RET-MED		Medical Insurance-Retirees	7,054	728	7,782		7,782
1073	208		Dental Insurance	3,013	1,234	4,247		4,247
1074	208-RET-DEN		Dental Insurance-Retirees	333	20	353		353
1075	212		Employer Medicare	4,872	12	4,884		4,884
1076	212 ARPA		Employer Medicare	0	115	115		115
1077	307		Communication	4,000		4,000		4,000
1078	320		Dues and Memberships	1,300		1,300	105	1,405
1079	330		Operating Lease Payments (Copier)	8,000		8,000	(105)	7,895
1080	348		Postal Charges	5,000		5,000		5,000
1081	349		Printing, Stationery, and Forms	5,000		5,000		5,000
1082	355		Travel	2,500		2,500		2,500
1083	399		Other Contracted Services	29,000		29,000		29,000
1084	414		Duplicating Supplies	1,000		1,000	275	1,275
1085	435		Office Supplies	7,000		7,000	(275)	6,725
1086	508		Premiums on Corporate Surety Bonds	500		500		500
1087	513		Workers' Comp Insurance	3,700	1	3,701		3,701
1088	524		In Service/Staff Development	1,200		1,200		1,200
1089	709		Data Processing Equipment	5,000		5,000		5,000
1090	711		Furniture and Fixtures	500		500		500
1091	719		Office Equipment	500		500		500
1092						0		0
1093			Total Circuit Court Clerk	521,197	23,875	545,072	0	545,072
1094								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		6/19/2023 14:09	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1095								
1096	53300		General Sessions Court					
1097	161		Secretary(s)	486,616		486,616	(486,616)	0
1098	162		Clerical Personnel			0	486,616	486,616
1099	169		Part-time Personnel	17,472		17,472		17,472
1100	186 ARPA		Longevity Pay	0	17,250	17,250		17,250
1101	187		Overtime Pay	10,000		10,000		10,000
1102	201		Social Security	31,873		31,873	(237)	31,636
1103	201 ARPA		Social Security	0	987	987		987
1104	204		State Retirement	33,323		33,323		33,323
1105	204 ARPA		State Retirement	0	1,107	1,107		1,107
1106	206		Life Insurance	2,006	149	2,155		2,155
1107	206-RET-LIF		Life Insurance - Retirees	526	(139)	387		387
1108	207		Medical Insurance	104,498	(14,542)	89,956		89,956
1109	207-RET-MED		Medical Insurance - Retirees			0		0
1110	207 - SRHTH		Medical Insurance - Sr. Health	2,141	80	2,221		2,221
1111	208		Dental Insurance	6,597	(1,145)	5,452	237	5,689
1112	208-RET-DEN		Dental Insurance-Retirees	1,598	143	1,741		1,741
1113	212		Employer Medicare	7,344		7,344		7,344
1114	212 ARPA		Employer Medicare	0	242	242		242
1115	307		Communication	4,000		4,000		4,000
1116	307-WIRE		Communication	1,000		1,000		1,000
1117	320		Dues and Memberships	500		500		500
1118	330		Operating Lease Payments (Copier)	8,500		8,500	(1,983)	6,517
1119	334		Maintenance Agreements	3,500		3,500	(260)	3,240
1120	337		Maintenance & Repair - Office Equipment			0		0
1121	348		Postal Charges	12,000		12,000		12,000
1122	349		Printing, Stationery, and Forms	10,000		10,000		10,000
1123	351		Rentals			0	1,258	1,258
1124	355		Travel	2,500		2,500		2,500
1125	399		Other Contracted Services (LGDP)	23,000		23,000	125	23,125
1126	414		Duplicating Supplies	1,750	163	1,913		1,913
1127	435		Office Supplies	1,400	12,600	14,000	860	14,860
1128	508		Premiums on Corporate Surety Bonds		175	175		175
1129	513		Workers' Comp Insurance	8,008	(606)	7,402		7,402
1130	524		In Service/Staff Development	1,500	(1,158)	342		342
1131	708 SESSN		Communication Equipment - SESSN			0		0
1132	709		Data Processing Equipment	5,000	270	5,270		5,270
1133	709 SESSN		Data Processing Equipment			0		0
1134	711		Furniture and Fixtures	3,000		3,000		3,000
1135	719		Office Equipment		550	550		550
1136						0		0
1137			Total General Sessions Court	789,652	16,126	805,778	0	805,778
1138								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		6/19/2023 14:09	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1176								
1177	53400		Chancery Court					
1178	101		County Official/Administrative Officer	97,183		97,183		97,183
1179	162		Clerical Personnel	119,787	2,487	122,274		122,274
1180	169		Part Time Personnel			0		0
1181	186 ARPA		Longevity Pay	0	4,000	4,000		4,000
1182	201		Social Security	13,452	154	13,606		13,606
1183	201 ARPA		Social Security	0	240	240		240
1184	204		State Retirement	14,559	166	14,725		14,725
1185	204 ARPA		State Retirement	0	269	269		269
1186	206		Life Insurance	684	12	696		696
1187	206-RET-LIF		Life Insurance	327	(19)	308		308
1188	207		Medical Insurance	44,469	881	45,350		45,350
1189	207-RET-MED		Medical Insurance			0		0
1190	207-SRHTH		Medical Insurance	8,771	2,331	11,102		11,102
1191	208		Dental Insurance	2,790	48	2,838		2,838
1192	208-RET-DEN		Dental Insurance-Retirees	2,424		2,424		2,424
1193	212		Employer Medicare	3,146	36	3,182		3,182
1194	212 ARPA		Employer Medicare	0	56	56		56
1195	307		Communication	3,500		3,500		3,500
1196	320		Dues and Memberships	1,050		1,050	60	1,110
1197	330		Operating Lease Payments (Copier)	3,800		3,800	(60)	3,740
1198	331		Legal Services			0		0
1199	334		Maintenance Agreements			0		0
1200	337		Maintenance & Repair - Office Equipment	1,500		1,500	(500)	1,000
1201	348		Postal Charges	7,500		7,500	500	8,000
1202	349		Printing, Stationery, and Forms	1,500		1,500		1,500
1203	355		Travel	3,700		3,700		3,700
1204	399		Other Contracted Services	23,000	786	23,786		23,786
1205	399-DQTAX		Delinquent Tax Sale pmt to Clerk & Master	4,300		4,300		4,300
1206	414		Duplicating Supplies	700		700		700
1207	435		Office Supplies	2,500		2,500		2,500
1208	471		Software			0		0
1209	508		Premium on Corporate Surety Bonds	500		500		500
1210	513		Workers' Comp Insurance	2,464	3	2,467		2,467
1211	524		In Service/Staff Development	2,000		2,000		2,000
1212	719		Office Equipment	3,000	(786)	2,214		2,214
1213						0		0
1214			Total Chancery Court	368,606	10,664	379,270	0	379,270

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		6/19/2023 14:09	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1215								
1216	53500	Juvenile Court						
1217	105	Supervisor/Director		76,036		76,036		76,036
1218	111	Probation Officer(s)		86,799		86,799		86,799
1219	161	Secretary(ies)		42,806	165	42,971		42,971
1220	169	Part-time Personnel		20,252		20,252		20,252
1221	186 ARPA	Longevity Pay		0	6,750	6,750		6,750
1222	187	Overtime Wages		10,000		10,000		10,000
1223	201	Social Security		14,625	10	14,635		14,635
1224	201 ARPA	Social Security		0	413	413		413
1225	204	State Retirement		14,470	11	14,481		14,481
1226	204 ARPA	State Retirement		0	403	403		403
1227	206	Life Insurance		718		718		718
1228	206-RET-LIF	Life Insurance		68		68		68
1229	207	Medical Insurance		28,607	836	29,443		29,443
1230	208	Dental Insurance		1,718		1,718		1,718
1231	208 RET DEN	Dental Insurance - Retirees				0		0
1232	212	Employer Medicare		3,420	2	3,422		3,422
1233	212-ARPA	Employer Medicare		0	97	97		97
1234	307	Communication		7,500		7,500		7,500
1235	307-WIRE	Communication		2,700		2,700		2,700
1236	309	Contracts with Gov't Agencies		5,000	5,000	10,000		10,000
1237	320	Dues and Memberships		100		100		100
1238	330	Operating Lease Payments (Copier)		1,500		1,500		1,500
1239	336	Maintenance and Repair Services-Equipment				0		0
1240	338	Vehicle Maintenance		3,000		3,000		3,000
1241	348	Postal Charges		200		200		200
1242	349	Printing, Stationery & Forms		200		200		200
1243	355	Travel		3,000		3,000		3,000
1244	399	Other Contracted Services		3,500		3,500		3,500
1245	414	Duplicating Supplies		135		135	35	170
1246	425	Gasoline		1,500		1,500		1,500
1247	435	Office Supplies		2,000		2,000		2,000
1248	450	Tires		700		700		700
1249	451	Uniforms		1,000		1,000	(35)	965
1250	499	Other Supplies and Materials		2,000		2,000		2,000
1251	513	Workers' Comp Insurance		2,464	3	2,467		2,467
1252	524	In Service/Staff Development		3,000		3,000		3,000
1253	708	Communication Equipment		1,500		1,500		1,500
1254	711	Furniture and Fixtures		750		750		750
1255	719	Office Equipment		3,000		3,000		3,000
1256	790	Other Equipment		0		0		0
1257								
1258		Total Juvenile Court		344,268	13,690	357,958	0	357,958
1259								

Loudoun County
County General Fund 101
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			General Fund 101					
2			6/19/2023 14:09	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1308	54000		Public Safety					
1309								
1310	54110		Sheriff's Department					
1311	101		County Official/Administrative Officer (Sheriff)	106,901		106,901		106,901
1312	103		Assistants (Chief Deputies)	135,245	60,458	195,703		195,703
1313	103		Assistants (Chief Deputies)	0	4,175	4,175		4,175
1314	106		Deputies (+\$38,000 for 43 hrs)	1,555,827	(25,000)	1,530,827	(30,000)	1,500,827
1315	108		Investigator(s)	222,072	3,526	225,598		225,598
1316	109		Captain(s)	60,458	(60,458)	0		0
1317	110		Lieutenant(s)	169,611	490	170,101		170,101
1318	115		Sergeant(s)	222,072	(7,217)	214,855		214,855
1319	120		Computer Programmer (\$3,400 for 43 hrs)	50,598	(8,000)	42,598		42,598
1320	140		Salary Supplement (Inservice reimb by State)	41,600	(5,600)	36,000		36,000
1321	161		Secretary(ies)	38,607	11,393	50,000		50,000
1322	162		Clerical Personnel	113,637	2,802	116,439		116,439
1323	166		Custodial Personnel	34,798		34,798		34,798
1324	169		Part-time Personnel (Deputies)	50,000	(5,947)	44,053		44,053
1325	186 ARPA		Longevity Pay	0	65,000	65,000		65,000
1326	170		School Resource Officer (+ \$15,500 for 43 hrs)	534,678		534,678	(50,000)	484,678
1327	187		Overtime Pay	150,000	38,600	188,600	80,000	268,600
1328	187-GHSOG		Overtime Pay (GHSO Grant)		16,545	16,545		16,545
1329	201		Social Security	216,138	313	216,451		216,451
1330	201 ARPA		Social Security	0	3,900	3,900		3,900
1331	201-GHSOG		Social Security (GHSO Grant)		1,026	1,026		1,026
1332	204		State Retirement	15,906	515	16,421		16,421
1333	204		State Retirement - Improved Benefit 55/25	331,729		331,729		331,729
1334	204 ARPA		State Retirement	0	6,374	6,374		6,374
1335	204-GHSOG		State Retirement (GHSO Grant)		1,689	1,689		1,689
1336	206		Life Insurance	10,834	(1,084)	9,750		9,750
1337	206-RET-LIF		Life Insurance-Retirees	1,661	322	1,983		1,983
1338	207		Medical Insurance	813,670	(103,600)	710,070		710,070
1339	207-COBRA		Medical Insurance - COBRA		183	183		183
1340	207-RET		Medical Insurance - Retirees		1,795	1,795		1,795
1341	207-SRHTH		Medical Insurance - Sr. Health	9,279	544	9,823		9,823
1342	208		Dental Insurance	42,305	(5,000)	37,305		37,305
1343	208-COBRA		Dental Insurance - COBRA		59	59		59
1344	208-RET-DEN		Dental Insurance-Retirees	2,777	518	3,295		3,295
1345	210		Unemployment Compensation			0		0
1346	212		Employer Medicare	50,549	73	50,622		50,622
1347	212 ARPA		Employer Medicare	0	913	913		913
1348	212-GHSOG		Employer Medicare (GHSO Grant)		240	240		240
1349	307		Communication	25,000		25,000		25,000
1350	307-WIRE		Communication	10,000		10,000		10,000
1351	320		Dues and Memberships	4,000	(1,200)	2,800		2,800
1352	330		Operating Lease Payments	3,000		3,000		3,000
1353	330-SHERF		Operating Lease Payments (From Restricted Funds)	3,000		3,000		3,000
1354	332-AWARE		Legal Notices (From Committed Funds)			0		0
1355	334		Maintenance Agreements	15,000		15,000		15,000

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number	6/19/2023 14:09		2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1356	334-RADIO		Maintenance Agreements - Radios	14,000		14,000		14,000
1357	336		Equipment Maint & Repair	5,000	(5,000)	0		0
1358	338		Maintenance and Repair Services - Vehicles	212,000	7,580	219,580	(2,854)	216,726
1359	340		Medical and Dental Services	5,000	7,000	12,000		12,000
1360	348		Postal Charges	7,500		7,500		7,500
1361	349		Printing, Stationery, and Forms	5,000		5,000		5,000
1362	349-LFSVR		Printing, Stationery, and Forms	1,000	(1,000)	0		0
1363	353		Tow-in Services	8,000	5,500	13,500		13,500
1364	355		Travel	12,000	7,500	19,500	1,516	21,016
1365	355- LFSVR		Travel	500	500	1,000		1,000
1366	355-GHSOG		Travel	0		0		0
1367	399		Other Contracted Services	61,000	(9,000)	52,000		52,000
1368	412		Diesel Fuel	500		500		500
1369	413		Drugs and Medical Supplies			0		0
1370	414		Duplicating Supplies	1,000	1,800	2,800	313	3,113
1371	422		Food Supplies	2,000	(2,000)	0		0
1372	425		Gasoline	200,000	100,000	300,000		300,000
1373	431		Law Enf Supplies	2,000		2,000		2,000
1374	435		Office Supplies	10,000	(500)	9,500	21	9,521
1375	446		Small Tools	0	1,800	1,800		1,800
1376	450		Tires	30,000	(7,500)	22,500		22,500
1377	451		Uniforms	50,000	7,500	57,500		57,500
1378	499		Other Supplies and Materials	15,000	500	15,500	(516)	14,984
1379	499-AWARE		Other Supplies & Materials (From Committed Funds)	2,000	(1,000)	1,000		1,000
1380	499-CITZN		Other Supplies & Materials (From Committed Funds)	3,000	(3,000)	0		0
1381	499-LFSVR		Other Supplies & Materials (From Committed Funds)		3,000	3,000		3,000
1382	508		Premiums on Corporate Surety Bonds	250	200	450		450
1383	513		Worker's Comp Insurance	36,961	(569)	36,392		36,392
1384	524		In Service/Staff Development	20,000	5,400	25,400	1,400	26,800
1385	524 LFSVR		In Service/Staff Dev-Project Lifesaver		500	500		500
1386	708		Communication Equipment	40,000	(5,500)	34,500		34,500
1387	708-MARSH		Communication Equipment	0	6,800	6,800		6,800
1388	711		Furniture and Fixtures	2,000	2,000	4,000	28	4,028
1389	716		Law Enforcement Equipment	20,000	28,000	48,000		48,000
1390	716 GHSOG		Law Enforcement Equipment	0	10,500	10,500		10,500
1391	716 SRO		Law Enforcement Equipment - from BOE	5,000	356	5,356		5,356
1392	716 GHSOG-F22		Law Enforcement Equip (GHSOG - FY 2022)		12,000	12,000		12,000
1393	718		Vehicles	0	0	0		0
1394	719		Office Equipment	2,000		2,000	92	2,092
1395	719-SHERF		Office Equipment (From Restricted Funds)	10,000	(10,000)	0		0
1396								
1397			Total Sheriff's Department	5,823,663	161,714	5,985,377	0	5,985,377

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		6/19/2023 14:09	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1427								
1428	54210		Jail Department					
1429	109		Captain(s)	60,958		60,958		60,958
1430	115		Corrections Sergeants	143,094		143,094		143,094
1431	160		Guards (\$29,000 for 43 hrs)	2,156,891	(45,000)	2,111,891		2,111,891
1432	160-CRSEC		Guards- CRSEC (3) (\$4,200 for 43 hrs)	131,442	812	132,254		132,254
1433	169		Part-time Personnel	5,000		5,000		5,000
1434	186 ARPA		Longevity Pay	0	50,500	50,500		50,500
1435	187		Overtime Wages	110,000	45,000	155,000		155,000
1436	187-CRSEC		Overtime Wages	3,500		3,500		3,500
1437	201		Social Security	153,508	50	153,558		153,558
1438	201 ARPA		Social Security	0	3,086	3,086		3,086
1439	201-CRSEC		Social Security	8,366		8,366		8,366
1440	204		State Retirement	165,800	54	165,854		165,854
1441	204 ARPA		State Retirement	0	3,389	3,389		3,389
1442	204-CRSEC		State Retirement	9,055		9,055		9,055
1443	206		Life Insurance	9,149	(1,687)	7,462		7,462
1444	206-CRSEC		Life Insurance	357	116	473		473
1445	206-RET-LIF		Life Insurance-Retirees	375	(19)	356		356
1446	207		Medical Insurance	717,715	(205,000)	512,715		512,715
1447	207-CRSEC		Medical Insurance	17,566	105	17,671		17,671
1448	207-RET-MED		Medical Insurance - Retirees	14,104	1,449	15,553		15,553
1449	207-SRHTH		Medical Insurance - Sr. Health	3,895	(2,071)	1,824		1,824
1450	208		Dental Insurance	36,390	(9,000)	27,390		27,390
1451	208-CRSEC		Dental Insurance	1,089	(220)	869		869
1452	208-RET		Dental Insurance - Retirees	1,274	(921)	353		353
1453	210		Unemployment Compensation		2,200	2,200		2,200
1454	212		Employer Medicare	35,901	12	35,913		35,913
1455	212 ARPA		Employer Medicare	0	723	723		723
1456	212-CRSEC		Employer Medicare	1,957		1,957		1,957
1457	330		Operating Lease Payments (Copier)	2,500	(1,750)	750		750
1458	331		Legal Services	5,000	(2,200)	2,800		2,800
1459	334		Maintenance Agreements	10,000	(10,000)	0		0
1460	336		Maintenance and Repair Services- Equipm	5,000		5,000		5,000
1461	340		Medical and Dental Services	300,000		300,000	(12,000)	288,000
1462	348		Postal Charges	200		200		200
1463	349		Printing, Stationery & Forms	500		500		500
1464	355		Travel	1,000	1,000	2,000	1,800	3,800
1465	355-EXTRA		Travel - Extradition	3,000		3,000		3,000
1466	399		Other Contracted Services	7,000		7,000		7,000

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		6/19/2023 14:09	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1467	410		Custodial Supplies	30,000		30,000		30,000
1468	412		Diesel	0	5,000	5,000		5,000
1469	413		Drugs and Medical Supplies (Inmates)	70,000		70,000	(10,000)	60,000
1470	414		Duplicating Supplies	500	750	1,250		1,250
1471	421		Food Preparation Supplies	3,000	(2,000)	1,000		1,000
1472	422		Food Supplies (Inmates)	275,000		275,000	22,000	297,000
1473	431		Law Enforcement Supplies	2,000	(185)	1,815		1,815
1474	435		Office Supplies	6,000		6,000		6,000
1475	451		Uniforms	30,000	3,300	33,300	10,000	43,300
1476	468		Chemicals			0		0
1477	471		Software		135	135		135
1478	499		Other Supplies & Materials	50,000	(5,300)	44,700	(11,800)	32,900
1479	509		Refunds		50	50		50
1480	513		Workers' Comp Insurance	32,033	42	32,075		32,075
1481	524		In-Service/Staff Development	3,000		3,000		3,000
1482	599		Other Charges			0		0
1483	708		Communication Equipment	3,000		3,000		3,000
1484	710		Food Service Equipment	3,000		3,000		3,000
1485	711		Furniture and Fixtures	3,000		3,000		3,000
1486	716		Law Enf Equip	4,000		4,000		4,000
1487	716-TCI		Law Enforcement Equipment - Training Grant	0	10,000	10,000		10,000
1488	719		Office Equipment	1,000	7,500	8,500		8,500
1489						0		0
1490			Total Jail Department	4,637,119	(150,080)	4,487,039	0	4,487,039
1491								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		6/19/2023 14:09	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1517								
1518	54410		Emergency Management					
1519								
1520	105		Supervisor/Director	56,813		56,813		56,813
1521	161		Secretary(ies)	33,280	129	33,409		33,409
1522	186 ARPA		Longevity Pay	0	3,000	3,000		3,000
1523	201		Social Security	5,586	8	5,594		5,594
1524	201 ARPA		Social Security	0	180	180		180
1525	204		State Retirement	6,045	9	6,054		6,054
1526	204 ARPA		State Retirement	0	201	201		201
1527	206		Life Insurance	337		337		337
1528	206-RET-LIF		Life Insurance - Retiree		192	192		192
1529	207		Medical Insurance	17,350	(5,577)	11,773		11,773
1530	208		Dental Insurance	1,075	(225)	850		850
1531	208-RET-DEN		Dental Insurance - Retiree		353	353		353
1532	212		Employer Medicare	1,306	2	1,308		1,308
1533	212 ARPA		Employer Medicare	0	42	42		42
1534	307		Communication	2,820		2,820		2,820
1535	307 Wire		Communication - Wireless	2,400		2,400		2,400
1536	320		Dues and Memberships	110	55	165		165
1537	327		Freight Expenses	250		250		250
1538	330		Operating Lease Payments	1,100		1,100		1,100
1539	333		Licenses			0		0
1540	334		Maintenance Agreements - EMA Website Domain Fe	671		671		671
1541	334-RADIO		Maintenance Agreements	1,200		1,200		1,200
1542	336		Maintenance and Repair Services-Equipm	1,000	584	1,584		1,584
1543	336-BOAT		Maintenance and Repair Services-Equipm	2,000		2,000		2,000
1544	338		Maintenance and Repair Services - Vehicles	6,500		6,500		6,500
1545	348		Postal Charges	130		130		130
1546	349		Printing, Stationery and Forms	800	(800)	0		0
1547	355		Travel	1,500		1,500		1,500
1548	399		Other Contracted Services	8,500	(665)	7,835		7,835
1549	399 DIVE		Other Contracted Services - (Marine Rescue Team)	10,000		10,000	(6,200)	3,800
1550	399 HYPER		Other Contracted Services - (IPAS - Hyper Reach)	5,000		5,000		5,000
1551	409		Crushed Stone	1,000		1,000		1,000
1552	412		Diesel Fuel	2,000		2,000		2,000
1553	414		Duplicating Supplies	760		760		760
1554	422		Food Supplies	620		620	500	1,120
1555	425		Gasoline	7,000		7,000		7,000
1556	434		Natural Gas			0		0
1557	435		Office Supplies	2,600		2,600		2,600
1558	450		Tires	2,500		2,500	(528)	1,972
1559	451		Uniforms	2,000		2,000		2,000
1560	451-DIVE		Uniforms	2,500		2,500	7,800	10,300
1561	499		Other Supplies & Materials	2,000		2,000	528	2,528
1562	499-DIVE		Other Supplies & Materials	2,000		2,000	200	2,200

Loudon County
County General Fund 101
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	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		6/19/2023 14:09	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1563	508		Premiums on Corporate Surety Bonds			0		0
1564	513		Workers' Comp Insurance	1,232	2	1,234		1,234
1565	524		In Service/Staff Development	3,000	(55)	2,945	(500)	2,445
1566	524 DIVE		In Service/Staff Development	4,000		4,000	(1,800)	2,200
1567	708		Communication Equipment	5,000	(2,204)	2,796		2,796
1568	708 DIVE		Communication Equipment	2,687		2,687	(2,563)	124
1569	711		Furniture and Fixtures	500	1,465	1,965	27	1,992
1570	719		Office Equipment	3,500		3,500	(27)	3,473
1571	790		Other Equipment	1,500	2,204	3,704		3,704
1572	790-BOAT		Other Equipment	7,000		7,000		7,000
1573	790-DIVE		Other Equipment	0	2,871	2,871	2,563	5,434
1574	799		Other Capital Outlay			0		0
1575								
1576			Total Emergency Management	219,172	1,771	220,943	0	220,943
1577								

Loudoun County
County General Fund 101
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		6/19/2023 14:09	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1578								
1579	54490		Other Emergency Mgmt (HLS & DOE Grants)					
1580						0		0
1581	399-DOE21		Other Contracted Services	0		0		0
1582	422		Food Supplies	0		0		0
1583	435		Office Supplies	0		0		0
1584	435		Office Supplies			0		0
1585	471 DOE22		Software	0	16,000	16,000	(16,000)	0
1586	708-FY21		Communication Equipment	0	18,000	18,000		18,000
1587	719 DOE22		Office Equipment	0		0	16,000	16,000
1588	711 DOE15		Furniture	0		0		0
1589	790		Other Equipment	0		0		
1590								
1591			Total Other Emergency Management	0	34,000	34,000	0	34,000
1592								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		6/19/2023 14:09	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1649								
1650	55120		Animal Control					
1651	103		Assistant Director	0		0		0
1652	105		Supervisor/Director	54,649		54,649		54,649
1653	169		Part-time Personnel	31,046		31,046		31,046
1654	186 ARPA		Longevity Pay	0	7,250	7,250		7,250
1655	187		Overtime Pay	10,000		10,000	2,983	12,983
1656	189		Staff Wages	176,800		176,800	(2,983)	173,817
1657	201		Social Security	16,895		16,895		16,895
1658	201 ARPA		Social Security	0	442	442		442
1659	204		State Retirement	16,201		16,201		16,201
1660	204 ARPA		State Retirement	0	436	436		436
1661	206		Life Insurance	967	(95)	872		872
1662	207		Medical Insurance	37,765	(7,364)	30,401		30,401
1663	208		Dental Insurance	2,114	(306)	1,808		1,808
1664	212		Employer Medicare	3,951		3,951		3,951
1665	212 ARPA		Employer Medicare	0	104	104		104
1666	307		Communication	2,100		2,100		2,100
1667	307-WIRE		Communication	2,600		2,600		2,600
1668	320		Dues and Memberships	50	160	210		210
1669	330		Operating Lease Payments	500		500		500
1670	333		Licenses	220	1,000	1,220		1,220
1671	338		Maintenance and Repair - Vehicles	7,174		7,174		7,174
1672	340		Medical & Dental Services (Vaccinations for employ	1,300	(485)	815		815
1673	348		Postal Charges	200		200		200
1674	349		Printing, Stationery & Forms	1,327		1,327		1,327
1675	349 PETSM		Printing, Stationery & Forms	1,000		1,000		1,000
1676	355		Travel	2,000		2,000	(1,414)	586
1677	355-PETSM		Travel - PetsMart	6,000		6,000		6,000
1678	357		Veterinary Services	29,754		29,754		29,754
1679	357-ASHLTR		Veterinary Services	500		500		500
1680	359		Disposal Fees	310		310		310
1681	399		Other Contracted Services	1,000	30	1,030		1,030
1682	401		Animal Food & Supplies	31,700	1,200	32,900		32,900

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		6/19/2023 14:09	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1683	401 ASHLTR		Animal Food & Supplies	9,897	(1,000)	8,897		8,897
1684	401 BQUST		Animal Food & Supplies	22,000		22,000		22,000
1685	401-LADDS		Animal Food & Supplies	3,500	(1,500)	2,000		2,000
1686	401-PETSM		Animal Food & Supplies	5,000		5,000		5,000
1687	401-TEST		Animal Food & Supplies	6,500		6,500		6,500
1688	410		Custodial Supplies	5,000	200	5,200	564	5,764
1689	414		Duplicating Supplies	269		269		269
1690	425		Gasoline	8,000		8,000		8,000
1691	435		Office Supplies	1,500		1,500		1,500
1692	450		Tires	2,000	(2,000)	0		0
1693	451		Uniforms	1,500	240	1,740	850	2,590
1694	452		Utilities	9,000	1,900	10,900		10,900
1695	499		Other Supplies & Materials	1,500	30	1,530		1,530
1696	509		Refunds	80	(80)	0		0
1697	513		Workers' Comp Insurance	3,696	(612)	3,084		3,084
1698	524		In Service/Staff Development	1,000		1,000		1,000
1699	718		Vehicles			0		0
1700	719		Office Equipment	754	305	1,059		1,059
1701	790 ANIMA		Other Equipment	500		500		500
1702								
1703			Total Animal Control	519,819	(145)	519,674	0	519,674

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		6/19/2023 14:09	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1754	56000		Social, Cultural, and Recreational Services	0				
1755	56300		Senior Citizens Assistance					
1756	105	#	Supervisor/Director	45,894		45,894		45,894
1757	161		Office on Aging Director	33,280	563	33,843		33,843
1758	168		Temporary Personnel		336	336		336
1759	186 ARPA		Longevity Pay	0	3,000	3,000		3,000
1760	189		Other Salaries and Wages	68,599	16,951	85,550		85,550
1761	201		Social Security	9,162	1,086	10,248		10,248
1762	201 ARPA		Social Security	0	182	182		182
1763	204		Retirement	9,916	1,175	11,091		11,091
1764	204		Retirement	0	202	202		202
1765	206		Life Insurance	680	(6)	674		674
1766	206-RET-LIF		Life Insurance - Retirees	392	376	768		768
1767	207		Medical Insurance	38,311	(10,841)	27,470		27,470
1768	207-RET-MED		Medical Insurance - Retirees	6,682	(6,682)	0		0
1769	207-SRHTH		Medical Insurance - Sr. Health	6,422	5,833	12,255		12,255
1770	208		Dental Insurance	2,406	143	2,549		2,549
1771	208-RET-DEN		Dental Insurance-Retirees	648	601	1,249		1,249
1772	212		Employer Medicare	2,143	258	2,401		2,401
1773	212 ARPA		Employer Medicare	0	43	43		43
1774	302 VACCI		Advertising - ETHRA Grant - Vaccines	0	5,550	5,550		5,550
1775	307		Communication	4,900		4,900		4,900
1776	316-FDBOX		Contributions - Food Box Program	0	4,608	4,608		4,608
1777	316-TCAD		Contributions - TN Comm on Aging & Disability	0	4,632	4,632		4,632
1778	330		Operating Lease Payments (Copier)	2,200		2,200		2,200
1779	333		Licenses	2,000		2,000		2,000
1780	336		Maintenance and Repair Services-Equipment	1,637		1,637		1,637
1781	338		Vehicle Maintenance	5,000	(500)	4,500	(3,000)	1,500
1782	348		Postal Charges	200		200		200
1783	349		Printing, Stationery, and Forms	1,500		1,500	(700)	800
1784	349-TCAD		Printing - TN Comm on Aging & Disability	0	2,500	2,500		2,500
1785	351		Rentals			0	700	700
1786	355		Travel	900	600	1,500		1,500
1787	399		Other Contracted Services	6,300		6,300	(483)	5,817

Loudon County
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	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		6/19/2023 14:09	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1788	410		Custodial Supplies	900		900	(150)	750
1789	414		Duplicating Supplies	200		200		200
1790	414 VACCI		Duplicating Supplies - ETHRA Grant -Vaccines	0	40	40		40
1791	422 LUNCH		Food Supplies	8,000		8,000		8,000
1792	425		Gasoline	5,000		5,000		5,000
1793	435		Office Supplies	300	205	505	352	857
1794	435 VACCI		Office Supplies - ETHRA Grant - Vaccines	0	1,760	1,760		1,760
1795	450		Tires & Tubes	1,000	(600)	400	(200)	200
1796	452		Utilities	15,000		15,000	3,000	18,000
1797	499		Other Supplies and Materials	700	800	1,500	(200)	1,300
1798	499 VACCI		Other Supplies and Materials - ETHRA Grant-Vaccin	0	1,461	1,461		1,461
1799	513		Workers' Comp Insurance	2,464	3	2,467		2,467
1800	524		In-Service/Staff Development		220	220		220
1801	599		Other Charges	1,500	(725)	775	(150)	625
1802	599-SRCTZ		Other Charges - SRCTZ		238	238	883	1,121
1803	711		Furniture & Fixtures		79	79		79
1804	711-TCAD		Furniture - TN Comm on Aging & Disability	0	868	868		868
1805	719		Office Equipment	500	(79)	421	(52)	369
1806	790-TCAD		Other Equipment	0		0		0
1807						0		0
1808			Total Senior Citizens Assistance	284,736	34,880	319,616	0	319,616
1809								
1810	Total Social, Cultural, and Recreational Services			284,736	34,880	319,616	0	319,616
1811								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		6/19/2023 14:09	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1952								
1953	82100		Principal on Debt					
1954	82110		General Government Principal on Loans					
1955	612		Principal on Other Loans			0		0
1956								
1957			Total Principal on Debt	0	0	0	0	0
1958								
1959	82200		Interest on Debt					
1960	82210		General Govt Interest on Loans					
1961	613		Interest on Other Loans	0		0		0
1962								
1963			Total Principal on Debt	0	0	0	0	0
1964								
1965			Total Principal/Interest on Other Loans	0	0	0	0	0
1966								
1967	Total Expenditures			23,935,761	623,891	24,559,652	50,000	24,609,652
1968								
1969								
1970	99000		Other Uses					
1971								
1972	99100		Transfers Out					
1973	590		Transfers to Other Funds - To Hwy 131 Sports Gamir	35,000		35,000		35,000
1974								
1975			Total Transfers Out	35,000	0	35,000	0	35,000
1976								
1977								
1978	Total Expenditures and Transfers Out			23,970,761	623,891	24,594,652	50,000	24,644,652
1979								
1980								
1981								

Loudon County
County General Fund 101
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		6/19/2023 14:09	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1982								
1983	Estimated June 30, 2022 FB - Unaudited			12,651,864				
1984	Less Restricted, Committed & Assigned Items			698,781				
1985	Available Fund Balance July 1, 2022			11,953,083		11,953,083		11,953,083
1986								
1987								
1988								
1989								
1990								
1991	Total Revenue			21,482,426	460,524	21,942,950	0	21,942,950
1992	Transfers In			0	300,535	300,535	0	300,535
1993								
1994	Total Revenue and Transfers In			21,482,426	761,059	22,243,485	0	22,243,485
1995								
1996								
1997								
1998	Total Available Funds			33,435,509	761,059	34,196,568	0	34,196,568
1999								
2000	Expenditure Budget			23,935,761	623,891	24,559,652	50,000	24,609,652
2001	Transfers Out			35,000	0	35,000	0	35,000
2002								
2003	Total Expenditures and Transfer Out			23,970,761	623,891	24,594,652	50,000	24,644,652
2004								
2005	Ending Fund Balance			9,464,748	137,168	9,601,916	(50,000)	9,551,916
2006								
2007								
2008								
2009								
2010								
2011			County Commission Meeting Date:					
2012			June 26, 2023					
2013								
2014								
2015								
2016								
2017								
2018								
2019								

Loudon County Commission
EXHIBIT 062623-H

**A RESOULTION AMENDING THE PUBLIC LIBRARIES FUND 115
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023**

WHEREAS, Loudon County Commission adopted the 2022 – 2023 budget that included the Public Libraries Fund 115 on June 27, 2022; and

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

WHEREAS, sources of revenue for the amendments in revenue budgets are Grants; and

WHEREAS, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 2022 – 2023 budget adoption; and

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

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

NOW, THEREFORE, BE IT RESOLVED, that the FY 2022 - 2023 Public Libraries Fund 115 has been amended by Loudon County Commission.

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

	<u>Original Budget</u>	<u>Previously Approved Amds</u>	<u>Amends Approved This Res</u>	<u>Approved Amended Budget</u>
Audited June 30, 2021 FB	418,330			
Less PY POs	(490)			
Total Revenue	392,763	34,777	7,118	434,658
Expenditure Budget	398,537	33,812	19,435	451,784
Less Cash on Hand	(250)			
Effect on Fund Balance	(5,774)	965	(12,317)	(17,126)
Ending Fund Balance	411,816	965	(12,317)	400,464

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

BE IT FINALLY RESOLVED, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session this 26th day of June 2023.



Loudon County Commission Chair

ATTEST:



Loudon County Clerk



Loudon County Mayor



Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			6/19/23 12:35 PM	2022-2023	2022-2023	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
5								
6								
7			Sub Fund COU - County Contribution					
8								
9	40000		Local Taxes					
10								
11	40110		Current Property Tax	309,180		309,180	2,341	311,521
12	40120		Trustee's Collections - Prior Year	3,500		3,500		3,500
13	40125		Trustee's Collections - Bankruptcy	200		200		200
14	40130		Clerk & Master Collections - Prior Year	2,000		2,000		2,000
15	40140		Interest and Penalty	900		900		900
16	40163-TATE		Payment in-Lieu of Tax - Tate & Lyle	10,300		10,300	25	10,325
17	40320		Bank Excise Tax	2,400		2,400		2,400
18								
19			Total Local Taxes	328,480	0	328,480	2,366	330,846
20								
21								
22	44000		Other Local Revenues					
23								
24				0		0		0
25	44160 DEN		Retirees Dental Insurance Payments	1,295		1,295	116	1,411
26	44160 LIF		Retirees Life Insurance Payments	193		193	(1)	192
27	44160 MED		Retirees Medical Insurance Payments	5,815		5,815	(2,223)	3,592
28	44170 CIGNA		Miscellaneous Refunds			0		0
29	44170-WKCAMP		Misc Refunds - Workers Comp			0	81	81
30			Total Other Local Revenues	7,303	0	7,303	(2,027)	5,276
31								
32								
33	49000		Other Sources (non-revenue)					
34								
35	48130		Contributions from Library Board (closed bank account	0	761	761	(761)	0
36	49800-ARPA		Transfer In (from Fund 127 - ARPA Longevity Pymts)	0	8,932	8,932		8,932
37								
38			Total Other Sources/Transfers In	0	9,693	9,693	(761)	8,932
39								
40								
41			Total Revenues	335,783	9,693	345,476	(422)	345,054
42								
43								
44								
45								

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			6/19/23 12:35 PM	2022-2023	2022-2023	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
46	EXPENDITURES -Subfund COU - County Contribution							
47								
48	56000		Social, Cultural, and Recreational Services					
49	56500		<u>Libraries</u>					
50								
51	162		Clerical Personnel-Wages	159,287		159,287	728	160,015
52	168		Temporary Personnel	7,863		7,863	11,442	19,305
53	169		Part-time Personnel	43,590		43,590	(1,936)	41,654
54	186-ARPA		Longevity Pay		8,000	8,000		8,000
55	187		Overtime Pay	500		500	(500)	0
56	201		Social Security	13,097		13,097	(20)	13,077
57	201-ARPA		Social Security - ARPA (Longevity Pymts)		483	483		483
58	204		State Retirement	10,722		10,722	15	10,737
59	204-ARPA		State Retirement- Pensions_ARPA (Longevity Pymts)		336	336		336
60	206		Life Insurance	785		785		785
61	206 RET LIF		Life Insurance Retirees	384		384	42	426
62	207		Medical Insurance	46,532		46,532	16,473	63,005
63	207 RET MED		Medical Insurance Retirees	6,979		6,979	204	7,183
64	207 SRHTH		Medical Insurance - Sr Health	8,771		8,771	2,330	11,101
65	208		Dental Insurance	2,838		2,838	848	3,686
66	208 RET DEN		Dental Insurance - Retirees	1,411		1,411		1,411
67	210		Unemployment Compensation			0		0
68	212		Employee Medicare	3,063		3,063	(5)	3,058
69	212-ARPA		Employer Medicare - ARPA (Longevity Pymts)		113	113		113
70	316		Contributions	10,000	(10,000)	0		0
71	330		Book Lcase	0	10,761	10,761	(8,070)	2,691
72	355		Travel	1,500		1,500	1,600	3,100
73	499		Other Supplies			0		0
74	510		Trustees Commission	8,500				
75	513		Workman's Comp Insurance	5,600		5,600	(2,516)	3,084
76	524		Staff Development	1,200		1,200	(1,200)	0
77	599		Other Charges			0		0
78								
79			Total Libraries	332,622	9,693	342,315	19,435	361,750
80								
81								
82								
83	Total Expenditures			332,622	9,693	342,315	19,435	361,750
84								
85			Total Revenue	335,783	9,693	345,476	(422)	345,054
86			Total Expenditures	332,622	9,693	342,315	19,435	361,750
87								
88			Effect on Fund Balance	3,161	0	3,161	(19,857)	(16,696)
89								
90			Estimated Beginning Fund Balance	244,557		244,557		244,557
91								
92	ESTIMATED ENDING FUND BALANCE SUBFUND COU			247,718		247,718		227,861

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			6/19/23 12:35 PM	2022-2023	2022-2023	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
93			Subfund LEN - Lenoir City Library					
94			REVENUES					
95	43000		Charges for Current Services					
96	43350		Copy Fees	1,000		1,000	336	1,336
97	43360		Library Fees			0	493	493
98	44570		Contributions & Gifts	250		250	564	814
99						0		0
100			Total Charges for Current Services	1,250	0	1,250	1,393	2,643
101								
102	47100		Federal through State					
103	47301-ARPA		COVID-19 Grant #1	0		0		0
104								
105			Total Federal through State	0	0	0	0	0
106								
107								
108	48000		Other Governments and Citizens Groups					
109	48130		Contr from Govt's (Library Board)	10,000	4,362	14,362	243	14,605
110	48610		Donations from Citizens Groups			0		0
111	48610-PETTW		Donations from Citizens Groups	3,000		3,000		3,000
112			Total Other Governments and Citizens Groups	13,000	4,362	17,362	243	17,605
113								
114			Total Revenues	14,250	4,362	18,612	1,636	20,248
115								

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			6/19/23 12:35 PM	2022-2023	2022-2023	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
116	EXPENDITURES							
117	56000		Social, Cultural, and Recreational Services					
118	56500		Libraries					
119	307		Communications	1,000		1,000		1,000
120	330		Operating Lease Payments	1,750		1,750	107	1,857
121	348		Postal Charges			0		0
122	349		Printing - Library Cards & Applications			0		0
123	399		Other Contracted Services	100		100		100
124	399-FY22		Other Contracted Services		86	86		86
125	414		Duplicating Supplies	100	28	128		128
126	422		Story Time (Food Supplies)	400		400		400
127	432		Library Books	3,000	9,375	12,375		12,375
128	432-ARPA		Library Books - ARPA Grant		577	577		577
129	432-PETTWAY		Library Books/Media - Pettway Grant	3,000		3,000		3,000
130	435		Office Supplies	500	1,500	2,000	50	2,050
131	437		Periodicals	200		200		200
132	499		Other Supplies & Materials	2,000		2,000	(157)	1,843
133	709		Data Processing Equipment			0		0
134	711		Furniture	7,000	0	7,000		7,000
135	719		Office Equipment	1,190	(1,190)	0		0
136	790		Other Equipment	1,000		1,000		1,000
137	Total Libraries			21,240	10,376	31,616	0	31,616
138								
139			Total Expenditures	21,240	10,376	31,616	0	31,616
140								
141	Est Beginning Fund Balance July 1, 2022-		Includes Cash on Hand	59,300		59,300		59,300
142			Less Cash on Hand	(50)		(50)		(50)
143			Less PY Encumbrance	(84)				
144			Total Revenue	14,250	4,362	18,612	1,636	20,248
145			Total Expenditures	21,240	10,376	31,616	0	31,616
146								
147			Effect on Fund Balance	(6,990)	(6,014)	(13,004)	1,636	(11,368)
148								
149	ESTIMATED ENDING FUND BALANCE SUBFUND LEN			52,176	(6,014)	46,246	1,636	47,882

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			6/19/23 12:35 PM	2022-2023	2022-2023	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
150			Subfund LOU - Loudon Public Library					
151			REVENUES					
152	43000		Charges for Current Services					
153	43350		Copy Fees	2,000		2,000	1,056	3,056
154	43360		Library Fees	2,500		2,500		2,500
155			Total Charges for Current Services	4,500	0	4,500	1,056	5,556
156								
157	44000		Other Local Revenues					
158	44130		Sale of Materials & Supplies	200		200	50	250
159	44570		Contributions & Gifts	1,600		1,600		1,600
160			Total Other Local Revenues	1,800	0	1,800	50	1,850
161								
162	47100		Federal through State					
163	47301-ARPA		COVID-19 Grant #1	0		0		0
164	47590-TECH		Other Federal through State Revenues			0		0
165			Total Federal through State	0	0	0	0	0
166								
167	48000		Other Governments and Citizens Groups					
168	48130		Contributions from Governments (From Library Board)	9,550	4,101	13,651	228	13,879
169	48610-PETTW		Contributions from Citizens Groups (Pettway Grant)	7,000		7,000		7,000
170	48610		Donations from Citizens Groups (Rotary Club)			0	200	200
171			Total Other Governments and Citizens Groups	16,550	4,101	20,651	428	21,079
172								
173			Total Revenues	22,850	4,101	26,951	1,534	28,485
174								

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			6/19/23 12:35 PM	2022-2023	2022-2023	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
175	EXPENDITURES							
176	56000		Social, Cultural, and Recreational Services					
177	56500		<u>Libraries</u>					
178	307		Communications	850		850		850
179	320		Dues & Memberships	250		250		250
180	330		Operating Lease Payment	1,200		1,200	385	1,585
181	333		Licenses (Software)	850		850	(209)	641
182	334		Maintenance Agreement			0		0
183	348		Postal Charges	50		50	20	70
184	349		Printing	350	900	1,250		1,250
185	399		Other Contracted Services	900		900		900
186	399 PETTW		Other Contracted Services - Pettway Grant	3,500		3,500		3,500
187	410		Custodial Supplies	200		200		200
188	414		Duplicating Supplies	200		200	13	213
189	432		Library Books	7,100		7,100		7,100
190	432 ARPA		Library Books - ARPA Grant			0		0
191	432 AUDIO		Library Books			0		0
192	432-DIGIT		Library Books	300		300		300
193	432-PETTW		Library Books - Pettway Grant			0		0
194	435		Office Supplies	2,000		2,000		2,000
195	437		Periodicals	100		100		100
196	499		Other Supplies & Materials	1,500	(900)	600	163	763
197	524		In-Service/Staff Development			0	20	20
198	711		Furniture and Fixtures	850		850	1,108	1,958
199	711 PETTW		Furniture and Fixtures	3,500	1,500	5,000	(1,500)	3,500
200	719		Office Equipment	500	(500)	0		0
201	719 ARPA		Office Equipment - ARPA Grant			0		0
202	719 TECH		Office Equipment- Technology Grant			0		0
203	Total Libraries			24,200	1,000	25,200	0	25,200
204								
205			Total Expenditures	24,200	1,000	25,200	0	25,200
206								
207	Est Beginning Fund Balance July 1, 2022- Includes Cash on Hand			26,181		26,181		26,181
208			Less PY Encumbrance	(406)				
209			Less Cash on Hand	(50)				
210			Total Revenue	22,850	4,101	26,951	1,534	28,485
211			Total Expenditures	24,200	1,000	25,200	0	25,200
212			Effect on Fund Balance	(1,350)	3,101	1,751	1,534	3,285
213								
214	ESTIMATED ENDING FUND BALANCE SUBFUND LOU			24,375	3,101	27,476	1,534	29,010

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			6/19/23 12:35 PM	2022-2023	2022-2023	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
215	Subfund PHI - Philadelphia Library							
216	REVENUES							
217	43000		Charges for Current Services					
218	43350		Copy Fees	200		200		200
219	43360		Library Fees	200		200		200
220						0		0
221	Total Charges for Current Services			400	0	400	0	400
222								
223	47100		State of Tennessee					
224	46980-GRANT		Other State Grants	0		0		0
225	Total State of Tennessee			0	0	0	0	0
226								
227	44000		Other Local Revenues					
228	44130		Sale of Materials & Supplies			0	13	13
229	44570		Contributions & Gifts	5		5	789	794
230	Total Other Local Revenues			5	0	5	802	807
231								
232								
233	47100		Federal through State					
234	47301-ARPA		COVID-19 Grant #1	0		0		0
235	47590-TECH		Other Federal through State Revenues			0		0
236	Total Federal through State			0	0	0	0	0
237								
238								
239	48000		Other Governments and Citizens Groups					
240	48130		Contributions from Governments (From Library Board)	1,900	729	2,629	46	2,675
241	48610-PETTW		Donations from Citizens Groups - PETTW	2,500		2,500		2,500
242	Total Other Governments and Citizens Groups			4,400	729	5,129	46	5,175
243								
244	Total Revenues			4,805	729	5,534	848	6,382
245								

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			6/19/23 12:35 PM	2022-2023	2022-2023	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
246	EXPENDITURES							
247	56000		Social, Cultural, and Recreational Services					
248	56500		<u>Libraries</u>					
249	302		Advertising	0		0		0
250	307		Communications	1,500		1,500		1,500
251	330		Lease Payments	200		200		200
252	348		Postal Charges	100		100		100
253	349		Printing	400		400	(100)	300
254	399		Other Contracted Services			0	100	100
255	399 PETTW		Other Contracted Services			0		0
256	355		Summer Reading Program (Travel)			0		0
257	410		Custodial Supplies	200		200		200
258	414		Duplicating Supplies			0	50	50
259	422		Food Supplies			0		0
260	429		Instructional Supplies & Materials	200		200	(50)	150
261	432		Library Books			0		0
262	432-ARPA		Library Books - ARPA Grant			0		0
263	432-PETTW		Library Books	2,500		2,500		2,500
264	435		Office Supplies	300		300		300
265	499		Other Supplies & Materials	300		300	(30)	270
266	524		In-Service/Staff Development			0	30	30
267	711		Furniture and Fixtures			0		0
268	719-ARPA		Office Equipment - ARPA Grant			0		0
269	719 PETTW		Office Equipment			0		0
270	Total Libraries			5,700	0	5,700	0	5,700
271								
272			Total Expenditures	5,700	0	5,700	0	5,700
273								
274	Est Beginning Fund Balance July 1, 2022 - Includes Cash on Hand			13,333		13,333		13,333
275			Less Cash on Hand	(50)		(50)		(50)
276								
277			Total Revenue	4,805	729	5,534	848	6,382
278			Total Expenditures	5,700	0	5,700	0	5,700
279								
280			Effect on Fund Balance	(895)		(166)	848	682
281								
282	ESTIMATED ENDING FUND BALANCE SUBFUND PHI			12,388		13,117	848	13,965

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			6/19/23 12:35 PM	2022-2023	2022-2023	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
283			Subfund GRE - Greenback Library					
284			REVENUES					
285	43000		Charges for Current Services					
286	43350		Copy Fees	250		250		250
287	43360		Library Fees	50		50		50
288			Total Charges for Current Services	300	0	300	0	300
289								
290	44000		Other Local Revenues					
291	44130		Sale of Materials and Supplies			0	204	204
292	44570		Contributions & Gifts	100		100	635	735
293	43360		Library Fees			0		0
294			Total Other Local Revenues	100	0	100	839	939
295								
296	46000		State of Tennessee					
297	46980		Other State Grants			0		0
298			Total State of Tennessee	0		0		0
299								
300	47100		Federal through State					
301	47301-ARPA		COVID-19 Grant #1	0		0		0
302	47590-TECH		Other Federal through State Revenues			0		0
303			Total Federal through State	0	0	0	0	0
304								
305								
306	48000		Other Governments and Citizens Groups					
307	48130		Contributions from Governments (From Library Board)	1,875	629	2,504	1,921	4,425
308	48610-PETTW		Donations from Citizens Groups (PETTW)	2,500		2,500		2,500
309			Total Other Governments and Citizens Groups	4,375	629	5,004	1,921	6,925
310								
311			Total Revenues	4,775	629	5,404	2,760	8,164
312								

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			6/19/23 12:35 PM	2022-2023	2022-2023	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
313	EXPENDITURES							
314	56000		Social, Cultural, and Recreational Services					
315	56500		<u>Libraries</u>					
316	307		Communications	700		700		700
317	333		Licenses	575		575		575
318	348		Postal Charges			0		0
319	349		Printing, Stationery, & Forms			0		0
320	399		Other Contracted Services			0		0
321	429		Instructional Supplies	200		200	(100)	100
322	432		Library Books	500	200	700		700
323	432 ARPA		Library Books - ARPA Grant			0		0
324	432 PETTW		Library Books - Pettway Grant	2,500	(2,500)	0		0
325	435		Office Supplies			0	100	100
326	499		Other Supplies			0		0
327	499 PETTW		Other Supplies & Materials		1,023	1,023		1,023
328	711 PETTW		Furniture & Fixtures		1,477	1,477		1,477
329	719-ARPA		Office Equipment - ARPA			0	0	0
330	719		Office Equipment			0		0
331	Total Libraries			4,475	200	4,675	0	4,675
332								
333			Total Expenditures	4,475	200	4,675	0	4,675
334								
335	Est Beginning Fund Balance July 1, 2022 - Includes Cash on Hand			6,588		6,588		6,588
336			Less Cash on Hand	(50)				
337								
338			Total Revenue	4,775	629	5,404	2,760	8,164
339			Total Expenditures	4,475	200	4,675	0	4,675
340								
341			Effect on Fund Balance	300	429	729	2,760	3,489
342								
343	ESTIMATED ENDING FUND BALANCE SUBFUND GRE			6,838	429	7,267	2,760	10,027
344								

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			6/19/23 12:35 PM	2022-2023	2022-2023	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
345			Subfund TEL - Tellico Village Library					
346			REVENUES					
347	43000		Charges for Current Services					
348	43350		Copy Fees	1,050		1,050	(200)	850
349	43360		Library Fees	1,050	1,500	2,550	800	3,350
350	44570		Contributions & Gifts			0		0
351			Total Charges for Current Services	2,100	1,500	3,600	600	4,200
352								
353	44000		Other Local Revenues					
354	44570		Contributions & Gifts	0		0	162	162
355			Total Other Local Revenues	0	0	0	162	162
356								
357	46000		State of Tennessee					
358	46980-GRANT		Other State Grants	0		0		0
359			Total State of Tennessee	0	0	0	0	0
360								
361	48000		Other Governments and Citizens Groups					
362	48610		Donations from Citizens Groups	8,200	800	9,000		9,000
363	48130		Contributions from Government Groups (Library Board)		2,931	2,931		2,931
364			Total Other Governments and Citizens Groups	8,200	3,731	11,931	0	11,931
365								
366			Total Revenues	10,300	5,231	15,531	762	16,293
367								

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			6/19/23 12:35 PM	2022-2023	2022-2023	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
368	EXPENDITURES							
369	56000		Social, Cultural, and Recreational Services					
370	56500		<u>Libraries</u>					
371	302		Advertising			0		0
372	330		Lease Payments			0	1,050	1,050
373	333		Licenses	845		845		845
374	337		Office Equipment Maint & Repair	300		300	70	370
375	348		Postal Charges			0		0
376	349		Printing		730	730	(193)	537
377	359		Disposal Fees			0		0
378	399		Contracted Services			0		0
379	410		Custodial Supplies	350		350	123	473
380	415		Electric			0		0
381	432		Library Books	4,655	1,000	5,655	(1,050)	4,605
382	435		Office Supplies	1,000		1,000		1,000
383	437		Periodicals	2,350	381	2,731	(35)	2,696
384	454		Water & Sewer	800		800	(800)	0
385	499		Other Supplies		400	400	835	1,235
386	719		Office Equipment	0		0		0
387								
388	Total Libraries			10,300	2,511	12,811	0	12,811
389								
390			Total Expenditures	10,300	2,511	12,811	0	12,811
391								
392	Beginning Fund Balance July 1, 2022 - Includes Cash on Hand			8,371		8,371		8,371
393			Less Cash on Hand	(50)				
394								
395			Total Revenue	10,300	5,231	15,531	762	16,293
396			Total Expenditures	10,300	2,511	12,811	0	12,811
397								
398			Effect on Fund Balance	0	2,720	2,720	762	3,482
399								
400	ESTIMATED ENDING FUND BALANCE SUBFUND TEL			8,321	2,720	11,041	762	11,803
401								
402								

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			6/19/23 12:35 PM	2022-2023	2022-2023	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
403								
404			Subfund BRD - LIBRARY BOARD					
405			REVENUES					
406	46000		State of Tennessee					
407	46190 TRAIL		Other Gen Govt Grants - Story Bood Trail	0	3,000	3,000		3,000
408						0		0
409			Total State of Tennessee	0	3,000	3,000	0	3,000
410								
411								
412	48000		Other Government & Citizens Groups					
413	48610 PETTW		Donations - Pettway Grant	0	5,032	5,032		5,032
414	48610 TRAIL		Donations - Story Book Trail		2,000	2,000		2,000
415								
416			Total Other Government & Citizens Group	0	7,032	7,032	0	7,032
417								
418								
419								
420			Total Revenues	0	10,032	10,032	0	10,032
421								
422			EXPENDITURES					
423	56000		Social, Cultural, and Recreational Services					
424	56500		Libraries	0		0		0
425	330 PETTW		Lease Payments - Book Lease Program for Libraries	0	5,032	5,032		5,032
426	499 TRAIL		Supplies - Story Book Trail	0	5,000	5,000		5,000
427						0		0
428								
429			Total Libraries	0	10,032	10,032	0	10,032
430								
431			Total Expenditures	0	10,032	10,032	0	10,032
432								
433			Estimated Beginning Fund Balance July 1, 2022	0		0		0
434								
435								
436			Total Revenue	0	10,032	10,032	0	10,032
437			Total Expenditures	0	10,032	10,032	0	10,032
438			Effect on Fund Balance	0	0	0	0	0
439								
440			ESTIMATED ENDING FUND BALANCE SUBFUND BRD	0	0	0	0	0
441								
442								

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			6/19/23 12:35 PM	2022-2023	2022-2023	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
443			Subfund FLO - Cash Flow					
444			REVENUES					
445	49000		Other Sources - Non-revenue					
446	49800		Transfers In	0		0		0
447						0		0
448			Total Other Sources	0	0	0	0	0
449								
450								
451			Total Revenues	0	0	0	0	0
452								
453			EXPENDITURES					
454	56000		Social, Cultural, and Recreational Services					
455	56500		Libraries	0		0		0
456						0		0
457								
458			Total Libraries	0	0	0	0	0
459								
460			Total Expenditures	0	0	0	0	0
461								
462			Estimated Beginning Fund Balance July 1, 2022	60,000		60,000		60,000
463								
464								
465			Total Revenue	0	0	0	0	0
466			Total Expenditures	0	0	0	0	0
467			Effect on Fund Balance	0	0	0	0	0
468								
469			ESTIMATED ENDING FUND BALANCE SUBFUND FLO	60,000	0	60,000	0	60,000
470								

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			6/19/23 12:35 PM	2022-2023	2022-2023	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
471								
472								
473			TOTAL REVENUE & TRANSFERS IN	392,763	34,777	427,540	7,118	434,658
474								
475			TOTAL EXPENDITURES	398,537	33,812	432,349	19,435	451,784
476								
477			EFFECT ON FUND BALANCE	(5,774)				
478								
479			EST BEGINNING FUND BALANCE 7/1/22 Unaudited	418,330				
480								
481			Less PY POs	(490)				
482			Less Cash on Hand	(250)				
483								
484			Available Fund Balance 7/1/2022	417,590				
485								
486			ESTIMATED ENDING FUND BALANCE	411,816	965	412,781	(12,317)	400,464
487								
488								
489								
490								
491								
492								
493								
494								
495								
496								

Loudon County Commission
EXHIBIT 062623-I

**A RESOLUTION AMENDING THE SOLID WASTE/SANITATION (RECYCLING CENTERS) FUND 116
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023**

WHEREAS, Loudon County Commission adopted the 2022 – 2023 budget that included the Solid Waste/Sanitation (Recycling Centers) Fund 116 on June 27, 2022; and

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

WHEREAS, sources of revenue for the amendments in revenue budgets could be Local Revenue or Grants; and

WHEREAS, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 2022 – 2023 budget adoption; and

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

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

NOW, THEREFORE, BE IT RESOLVED, that the FY 2022 - 2023 Solid Waste/Sanitation (Recycling Centers) Fund 116 has been amended by Loudon County Commission.

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

	Original Budget	Previously Approved Amends	Amends Approved this Res	Approved Amended Budget
Audited June 30, 2022 FB	1,395,293			
Less TIR Subfund	59,818			
Less Audited Enc	44,653			
Available Fund Balance July 1, 2021	1,290,822			
 Total Revenue	933,260	24,667	367,817	1,325,744
Total Available Funds	2,224,082	24,667	367,817	2,616,566
Total Expenditures	1,119,220	70,318	0	1,189,538
Effect on Fund Balance	(185,960)	(45,651)	367,817	136,206
Ending Fund Balance	1,104,862	(45,651)	367,817	1,427,028

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

BE IT FINALLY RESOLVED, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session this 26th day of June 2023.



Loudon County Commission Chair

ATTEST:


Loudon County Clerk



Loudon County Mayor



Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2023

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				06/19/23	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
5									
6			REVENUE						
7		40000	Local Taxes						
8			40110	Current Property Tax			0		0
9			40140	Interest and Penalty			0		0
10			40210	Sales Tax	733,400		733,400	352,430	1,085,830
11			40320	Bank Excise Tax	0		0		0
12									
13				Total Local Taxes	733,400	0	733,400	352,430	1,085,830
14									
15		44000	Other Local Revenue						
16			44145	Sale of Recycled Materials	100,000		100,000	15,429	115,429
17			44160-RET-MEI	Retirees' Insurance Payments	54		54	(54)	0
18			44160-RET-LIF	Retirees' Life Insurance PMTS	111		111	(39)	72
19			44160-RET-DEN	Retirees' Dental Insurance PMTS	270		270	83	353
20			44170-WKCMP	Misc Refunds - Workers Comp	225		225	(32)	193
21			44530	Sale of Equipment			0		0
22									
23				Total Other Local Revenue	100,660	0	100,660	15,387	116,047
24									

Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2023

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				06/19/23	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
25		46000	State of Tennessee						
26			46170-TIR Solid Waste Grant		50,000	(50,000)	0		0
27			46430 Litter Grant		49,200		49,200		49,200
28			46990-TIR Other State Revenues			50,000	50,000		50,000
29									
30			Total State Revenue		99,200	0	99,200	0	99,200
31									
32		49000	Other Sources						
33			49800-ARPA Transfers In (from Fund 127-ARPA L		0	24,667	24,667		24,667
34			Total Other Sources		0	24,667	24,667	0	24,667
35									
36			46990 Other State Revenues		0		0		0
37					0	0	0	0	0
38									
39			TOTAL REVENUE		933,260	24,667	957,927	367,817	1,325,744
41									
42									
43			TOTAL REVENUE AND OTHER SOURCES		933,260	24,667	957,927	367,817	1,325,744
44									
45									

Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2023

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				06/19/23	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
46			EXPENDITURES						
47			55732 Convenience Center						
48			103 Assistant				0		0
49			105 Supervisor/Director		58,020		58,020		58,020
50			140 Salary Supplements				0		0
51			141 Foremen/Teamleaders		113,215		113,215		113,215
52			143 Equipment Operator				0		0
53			164 Attendants		166,400	(616)	165,784		165,784
54			169 Part-time Personnel		167,154	50,623	217,777		217,777
55		186-ARPA	Longevity Payments			22,250	22,250		22,250
56			187 Overtime Pay		3,500	3,594	7,094	1060	8,154
57			201 Social Security		31,514	2,429	33,943		33,943
58		201-ARPA	Social Security - ARPA (Longevity Pymts)			1,360	1,360		1,360
59		204	State Retirement		22,890	348	23,238		23,238
60		204-ARPA	State Retirement- Pensions ARPA (Longevity Pymts)			738	738		738
61			206 Life Insurance		1,262	164	1,426		1,426
62		206-RET-LIF	Life Insurance - Retirees		234	(100)	134		134
63			207 Medical Insurance		64,429	339	64,768		64,768
64		207-SRHTH	Medical Insurance - Sr. Health		7,809	1,072	8,881		8,881
65			208 Dental Insurance		4,626	1,049	5,675		5,675
66		208-RET-DEN	Dental Insurance-Retirees		297	56	353		353
67			210 Unemployment Compensation				0		0
68			212 Employer Medicare		7,370	568	7,938		7,938
69		212-ARPA	Employer Medicare - ARPA (Longevity Pymts)			319	319		319
70			307 Communication		5,500	(2,000)	3,500		3,500
71		307-WIRE	Communication		900	(400)	500		500
72			312 Contracts with Private Agencies				0		0
73			320 Dues and Membership		500	(200)	300		300
74			330 Operating Lease Payments		500	(500)	0		0
75			332 Legal Notices, Recording, and Court		200	(200)	0		0
76			336 Maintenance Repair Equipment		15,500		15,500		15,500
77			338 Maintenance Repair Vechiles		6,000		6,000		6,000
78			347 Pest Control		1,500		1,500		1,500
79			348 Postal Charges		100	(75)	25		25
80			349 Printing, Stationery & Forms		0	690	690		690

Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2023

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				06/19/23	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
81			351	Rentals		510	510		510
82			355	Travel	1,000		1,000		1,000
83			359	Disposal Fees	172,000		172,000		172,000
84			399	Other Contacted Services	82,000		82,000		82,000
85			410	Custodial Supplies	3,800		3,800		3,800
86			412	Diesel Fuel	500		500		500
87			425	Gasoline	6,500		6,500		6,500
88			435	Office Supplies	1,000	(500)	500		500
89			442	Propane	6,000		6,000		6,000
90			450	Tires and Tubes	2,000		2,000		2,000
91			451	Uniforms	6,500		6,500		6,500
92			452	Utilities	11,500		11,500	500	12,000
93			499	Other Supplies and Materials	5,000		5,000	523	5,523
94			510	Trustee's Commission	13,000		13,000		13,000
95			513	Workers Comp Insurance	7,300	(1,700)	5,600		5,600
96			524	In Service/Staff Development	500		500		500
97			707	Building Improvements	10,000	(5,500)	4,500	(2,083)	2,417
98			711	Furnitures and Fixtures			0		0
99			718	Vehicles			0		0
100			719	Office Equipment	1,000		1,000		1,000
101			733	Solid Waste Equipment	6,000		6,000		6,000
102			733-REBAT	Solid Waste Equipment - Rebate			0		0
103			790	Other Equipment	5,000	(4,000)	1,000		1,000
104									
105									
106				TOTAL CONVENIENCE CENTER	1,020,020	70,318	1,090,338	0	1,090,338

Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2023

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				06/19/23	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
107									
108		55720	Sanitation Education/Information (Litter Grant)						
109			105 Supervision/Director				0		0
110			160 Guards		7,500	1,889	9,389		9,389
111			169 LITED Part-time Personnel		1,500	(1,414)	86		86
112			185 Educational Incentive				0		0
113			201 Social Security		500	68	568		568
114			201 LITED Social Security		93	(87)	6		6
115			204 Retirement		800	(186)	614		614
116			204 LITED Retirement		146	(146)	0		0
117			206 Life Insurance		100	(60)	40		40
118			207 Medical Insurance		1,400	2,351	3,751		3,751
119			208 Dental Insurance		300	(110)	190		190
120			212 Medicare		108	25	133		133
121			212 LITED Medicare		22	(20)	2		2
122			338 Vehicle Maint & Repair		1,500	(723)	777		777
123			355 Travel				0		0
124			355 LITED Travel				0		0
125			399 LITED Other Contracted Services		18,300	(8,099)	10,201		10,201
126			412 Diesel Fuel		4,000	758	4,758		4,758
127			450 Tires & Tubes			942	942		942
128			499 Other Supplies & Materials		12,931	(10,800)	2,131		2,131
129			499 LITED Other Supplies & Materials			15,612	15,612		15,612
130			599 Other Charges (Litter Education)				0		0
131							0		0
132									
133				TOTAL LITTER GRANT	49,200	0	49,200	0	49,200
134									

Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2023

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				06/19/23	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
135									
136		55739	Other Waste Collection-TIRE Expenses						
137			399-TIR	Other Contracted Services	50,000		50,000		50,000
138			399-FY22	Other Contracted Services	0		0		0
139					0		0		0
140									
141				TOTAL OIL GRANT	50,000	0	50,000	0	50,000
142									
143		58900	Miscellaneous						
144			510	Trustee's Commission	0		0		0
145				TOTAL MISC/TRUSTEE COMM	0	0	0	0	0
146									
147		82110	General Gov't Debt Service						
148			610	Principal on Capital Leases	0		0		0
149				Total Debt Service	0	0	0	0	0
150									
151				Total Expenses	1,119,220	70,318	1,189,538	0	1,189,538

Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2023

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				06/19/23	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
152									
153		99100	Transfers						
154			590	Operating Transfers	0		0		0
155				Total Transfers	0	0	0	0	0
156									
157				TOTAL EXPS AND TRANSFERS	1,119,220	70,318	1,189,538	0	1,189,538
158									
159				TOTAL REV and TRFS IN	933,260	24,667	957,927	367,817	1,325,744
160				TOTAL EXPS AND TRFS OUT	1,119,220	70,318	1,189,538	0	1,189,538
161				EFFECT ON FUND BALANCE	(185,960)	(45,651)	(231,611)	367,817	136,206
162									
163									
164				TOTAL AUDITED FB JUNE 30, 2022	1,395,293				
165				SUBFUND TIR FB	59,818				
166				June 30 2022 AUDITED ENC	44,653				
167				EST AVAILABLE FOR OPERATIONS FB JUL 1, 2022	1,290,822				1,290,822
168									
169									
170				EST END OF YEAR BALANCE	1,104,862				1,427,028

Loudon County Commission
EXHIBIT 062623-J

A RESOLUTION AMENDING THE DRUG CONTROL FUND 122
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023

WHEREAS, Loudon County Commission adopted the 2022 – 2023 budget that included the Drug Control Fund 122 on June 27, 2022; and

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

WHEREAS, sources of revenue for the amendments in revenue budgets include Fines, Forfeitures and Penalties, as well as Contributions; and

WHEREAS, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 2022 – 2023 budget adoption; and

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

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

NOW, THEREFORE, BE IT RESOLVED, that the FY 2022 - 2023 County General Fund 101 has been amended by Loudon County Commission.

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

	<u>Original Budget</u>	<u>Previously Approved Amends</u>	<u>Amends Approved this Res</u>	<u>Approved Amended Budget</u>
Estimated June 30, 2022 FB	93,645			
Less Restricted, Committed & Assigned	0			
Est. Avail. Fund Balance July 1, 2022	93,645			
Total Revenue & Transfers In	83,500	33,000	696	117,196
Total Available Funds	83,500	33,000	696	117,196
Total Expenditures & Transfers Out	101,500	33,412	39,502	174,414
Effect on Fund Balance	(18,000)	(412)	(38,806)	(57,218)
Ending Fund Balance	75,645	(412)	(38,806)	36,427

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

BE IT FINALLY RESOLVED, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session on

June 26, 2023

ATTEST:





Loudon County Commission Chair



Loudon County Mayor

Loudon County
Drug Control Fund 122
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Drug Control Fund 122					
2								
3	Account		6/19/2023 12:38	2022-2023	2022-2023	Approved	Proposed	Proposed
4	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
6	Revenue							
7								
8	42000		Fines, Forfeitures and Penalties					
9								
10	<u>42100</u>		<u>Circuit Court</u>					
11	42140		Drug Control Fines	0		0		0
12			Total Circuit Court	0	0	0	0	0
13								
14	<u>42200</u>		<u>Criminal Court</u>					
15	42220		Officers Costs	0		0		0
16	42240		Drug Control Fines	10,000		10,000	3,462	13,462
17			Total Criminal Court	10,000	0	10,000	3,462	13,462
18								
19	<u>42300</u>		<u>General Sessions Court</u>					
20	42310		Fines	0		0		0
21	42320		Officers Costs	0		0		0
22	42340		Drug Control Fines	6,000		6,000	136	6,136
23			Total General Sessions Court	6,000	0	6,000	136	6,136
24								
25	<u>42800</u>		<u>Judicial District Drug Program</u>					
26	42865		Drug Task Force Forfeitures & Seizures	10,000	(7,000)	3,000		3,000
27			Total Judicial District Drug Program	10,000	(7,000)	3,000	0	3,000
28								
29	<u>42900</u>		<u>Other Fines, Forfeitures, and Penalties</u>					
30	42910-AUCTN		Proceeds from Confiscated Property	5,000	45,000	50,000	1,140	51,140
31			Total Other Fines, Forfeitures, and Penalties	5,000	45,000	50,000	1,140	51,140
32								
33	TOTAL FINES, FORFEITURES & PENALTIES			31,000	38,000	69,000	4,738	73,738
34								
35								
36								

Loudon County
Drug Control Fund 122
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Drug Control Fund 122					
2								
3	Account		6/19/2023 12:38	2022-2023	2022-2023	Approved	Proposed	Proposed
4	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
37								
38	43000		Charges for Current Services					
39								
40	<u>43300</u>		<u>Fees</u>					
41	43370		Telephone Commissions	22,500		22,500		22,500
42			Telephone Commissions	22,500	0	22,500	0	22,500
43								
44	TOTAL CHARGES FOR CURRENT SERVICES			22,500	0	22,500	0	22,500
45								
46								
47	44000		Other Local Revenues					
48								
49	<u>44100</u>		<u>Recurring Items</u>					
50	44170		Miscellaneous Refunds	0		0		0
51								
52	<u>44500</u>		<u>Nonrecurring Items</u>					
53	44530-LESSO		Sale of Equipment (Lesso Equipment)	10,000		10,000	(10,000)	0
54	44570-K9		Contributions & Gifts				5,958	5,958
55	44570		Contributions & Gifts	20,000	(5,000)	15,000		15,000
56								
57	TOTAL OTHER LOCAL REVENUES			30,000	(5,000)	25,000	(4,042)	20,958
58								

Loudon County
Drug Control Fund 122
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Drug Control Fund 122					
2								
3	Account		6/19/2023 12:38	2022-2023	2022-2023	Approved	Proposed	Proposed
4	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
59	47000		Federal Government					
60								
61	<u>47600</u>		<u>Direct Federal Revenue</u>					
62	47990 VESTS		Other Direct Federal Revenue	0		0		0
63			Total Direct Federal Revenue	0	0	0	0	0
64								
65	48000		Other Governments and Citizens					
66	48990		Other	0		0		0
67			Total Other	0	0	0	0	0
68								
69	TOTAL FEDERAL AND OTHER GOVERNMENT & CITIZENS			0	0	0	0	0
70								
71	49000		Other Sources					
72	49800		Transfers In	0		0		0
73			Total Transfers In	0	0	0	0	0
74								
75	TOTAL OTHER SOURCES			0	0	0	0	0
76								
77	Total Revenues			83,500	33,000	116,500	696	117,196
78								

Loudon County
Drug Control Fund 122
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Drug Control Fund 122					
2								
3	Account		6/19/2023 12:38	2022-2023	2022-2023	Approved	Proposed	Proposed
4	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
79	<i>Total General Expenditures</i>							
80								
81	50000		<i>General Government</i>					
82								
83	54000		<i>Public Safety</i>					
84		54150	Drug Enforcement					
85		140	Salary Supplements (Reimb 101-Garcia Pay)	32,500		32,500		32,500
86		320	Dues & Memberships			0	220	220
87		355	Travel			0		0
88		399	Other Contracted Services	25,000	(250)	24,750	(1,000)	23,750
89	399-AUCTN		Other Contracted Services - Auction	500		500	2,382	2,882
90		431	Law Enforcement Supplies	8,000	1,000	9,000	(1,627)	7,373
91		471	Software			0	135	135
92		499	Other Supplies and Materials	5,000	(1,000)	4,000	(600)	3,400
93	499-DARE		Other Supplies and Materials - DARE	8,000	(7,000)	1,000	(953)	47
94	499-AUCTN		Other Supplies and Materials - Auction			0		0
95	499-CITZN		Other Supplies and Materials - Citizens Academy			0		0
96		510	Trustee's Commission			0	878	878
97		524	In-Service/Staff Development	2,500		2,500	(400)	2,100
98		590	Transfers to Other Funds			0		0
99		599	Other Charges ("Buy Money")	10,000		10,000		10,000
100		716	Law Enforcement Equipment	10,000	11,000	21,000	12	21,012
101	716 VESTS		Law Enforcement Equip -Bulletproof Vests			0		0
102		719	Office Equipment	0	250	250	953	1,203
103		718	Motor Vehicles		29,412	29,412	39,502	68,914
104								
105			Total Alcohol and Drug Program	101,500	33,412	134,912	39,502	174,414
106								
107								
108	Total Expenditures			101,500	33,412	134,912	39,502	174,414

Budget Committee June 19, 2023
County Commission June 26, 2023

Loudon County
Drug Control Fund 122
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Drug Control Fund 122					
2								
3	Account		6/19/2023 12:38	2022-2023	2022-2023	Approved	Proposed	Proposed
4	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
5								
116								
117								
118								
119								
120	Un-Audited Est Beg Fund Balance July 1, 2022 per YE			93,645		93,645		93,645
121								
122	Total Revenue			83,500	33,000	116,500	696	117,196
123								
124	Total Revenue and Transfers In			83,500	33,000	116,500	696	117,196
125								
126	Total Available Funds			177,145	33,000	210,145	696	210,841
127								
128	Expenditure Budget			101,500	33,412	134,912	39,502	174,414
129	Transfers Out			0	0	0	0	0
130								
131	Total Expenditures and Transfer Out			101,500	33,412	134,912	39,502	174,414
132								
133	Ending Fund Balance			75,645	(412)	75,233	(38,806)	36,427
134								
135								
136	County Commission Meeting Date:							
137	June 26, 2023							
138								
139								
140								
141								
142								
143								

Loudon County Commission
EXHIBIT 062623-K

**A RESOLUTION AMENDING THE HIGHWAY DEPARTMENT FUND 131
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023**

WHEREAS, Loudon County Commission adopted the 2022 – 2023 budget that included the Highway Department Fund 131 on June 27, 2022; and

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

WHEREAS, sources of revenue for the amendments in revenue budgets are Local, State or Federal funds; or Transfers In; and

WHEREAS, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 2022 – 2023 budget adoption; and

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

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

NOW, THEREFORE, BE IT RESOLVED, that the FY 2022 - 2023 Highway Department Fund 131 has been amended by Loudon County Commission.

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

	<u>Original Budget</u>	<u>Previously Approved Amends</u>	<u>Amends Approved this Res</u>	<u>Approved Amended Budget</u>
Audited June 30, 2022 FB	1,759,436			
Less Restricted, Committed & Assigned	156,050			
Avail. Fund Balance July 1, 2022	1,603,386			
 Total Revenue & Transfers In	4,069,590	459,997	14,624	4,544,211
Total Available Funds	5,672,976	459,997	14,624	6,147,597
Total Expenditures & Transfers Out	3,931,980	620,589	7,864	4,560,433
Effect on Fund Balance	137,610	(160,592)	6,760	(16,222)
Ending Fund Balance	1,740,996	(160,592)	6,760	1,587,164

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

BE IT FINALLY RESOLVED, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session on

June 26, 2023


ATTEST:



Loudon County Clerk



Loudon County Commission Chair



Loudon County Mayor



Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		6/21/2023 17:59	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
5	Revenue							
6								
7	40000		Local Taxes					
8								
9	40100		<u>County Property Taxes</u>					
10	40110		Current Property Tax	726,803		726,803		726,803
11	40120		Trustee's Prior Year	15,000		15,000		15,000
12	40125		Trustee's Collections-Bankruptcy	540		540		540
13	40130		Clerk & Master's Prior Year	5,500		5,500		5,500
14	40140		Interest and Penalty	2,000		2,000		2,000
15	40163-TATE		Payments in Lieu of Taxes	18,155		18,155		18,155
16								
17			Total County Property Taxes	767,998	0	767,998	0	767,998
18								
19	40200		<u>County Local Option Taxes</u>					
20	40280		Mineral Severance Tax	90,000		90,000		90,000
21								
22			Total County Local Option Taxes	90,000	0	90,000	0	90,000
23								
24	40300		<u>Statutory Local Taxes</u>					
25	40320		Bank Excise Tax	4,000		4,000		4,000
26	40390		Other Statutory Local Taxes			0		0
27								
28			Total Statutory Local Taxes	4,000	0	4,000	0	4,000
29								
30	Total Local Taxes			861,998	0	861,998	0	861,998
31								
32	43000		Charges for Services					
33	43190		Other General Service Charges	0		0		0
34								
35			Total Charges for Services	0	0	0	0	0
36								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		6/21/2023 17:59	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
37	44000		Other Local Revenues					
38								
39	44100		<u>Recurring Items</u>					
40	44120		Lease/Rentals			0		0
41	44130		Sale of Materials & Supplies	5,000		5,000	4,974	9,974
42	44135		Sale of Gasoline			0		0
43	44145		Sale of Recycled Materials	200		200	529	729
44	44160		Retirees' Insurance Payments			0		0
45	44160-RET-LIF		Retirees' Life Insurance PMTS	626		626		626
46	44160-RET-MED		Retirees' Medical Insurance PMTS	21,160		21,160		21,160
47	44160-RET-DEN		Retirees' Dental Insurance PMTS	3,749		3,749		3,749
48	44170		Miscellaneous Refunds	3,000		3,000		3,000
49	44170-WKCOMP		Miscellaneous Refunds - Workers Comp			0	1,257	1,257
50	44170-CIGNA		Miscellaneous Refunds			0		0
51	44520		Insurance Recovery			0		0
52	44530		Sale of Equipment			0		0
53	44530-GOVDL		Sale of Equipment-GovDeals			0		0
54	44540		Sale of Property			0		0
55	44560		Damages Recovered from Individuals			0		0
56	44990		Other Local Revenue			0		0
57								
58			Total Other Local Revenues	33,735	0	33,735	6,760	40,495
59								
60								
61								
62								
63								
64	Total Other Local Revenues			33,735	0	33,735	6,760	40,495

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		6/21/2023 17:59	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
65	46000		State of Tennessee					
66								
67	46400		<u>Public Works Grants</u>					
68	46410		Bridge Program	486,100		486,100		486,100
69	46420		State Aid Program (Add'l for STBGP)			0		0
70	46420 STBGP		State Aid Program -			0		0
71	46420 STAID		State Aid Program	180,300	344,780	525,080		525,080
72	46440 STBGP		TN Industrial Infrastructure Program- STB	0		0		0
73	46490		Other Public Works Grants			0		0
74								
75			Total Public Works Grants	666,400	344,780	1,011,180	0	1,011,180
76								
77								
78	46800		<u>Other State Revenues</u>					
79	46920		Gasoline & Motor Fuel Tax	2,440,999		2,440,999		2,440,999
80	46930		Petroleum Special Tax	31,458		31,458		31,458
81						0		0
82								
83			Total Other State Revenues	2,472,457	0	2,472,457	0	2,472,457
84								
85	Total State of Tennessee			3,138,857	344,780	3,483,637	0	3,483,637
86								
87								
88	47000		Federal Revenue					
89	47100		<u>Federal Through State</u>					
90	47590-STBGP		Other Federal Through State					
91	47590-STBGP		Other Federal Through State	0		0		0
92	47230		Disaster Relief	0		0		0
93								
94	Total Federal Revenue			0	0	0	0	0

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		6/21/2023 17:59	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
95								
96								
97								
98								
99								
100								
101								
102	48000		Other Governments & Citizens Groups					
103	48140-PHIL		Contracted Services	0		0		0
104								
105								
106			Total Other Governments & Citizen	0	0	0	0	0
107								
108								
109								
110	49000		Other Sources					
111	49600-TRADE		Proceeds from Sale of Cap Assets-TRADE		69,000	69,000		69,000
112	49800		Transfer In (from Co Gen - Sports Gan	35,000		35,000		35,000
113	49800-ARPA		Transfer In (from Fund 127 - ARPA Longevity Pymts)		26,217	26,217		26,217
114	49700		Insurance Recovery	0	20,000	20,000	7,864	27,864
115			Total Other Sources	35,000	115,217	150,217	7,864	158,081
116								
117	Total Revenues			4,069,590	459,997	4,529,587	14,624	4,544,211
118								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		6/21/2023 17:59	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
119	<i>Total Highway/Public Works Expenditures</i>							
120	60000		Highways					
121	61000		Administration					
122	101		County Official	106,901		106,901		106,901
123	103		Assistant	77,730	1,875	79,605		79,605
124	140		Salary Supplement	0		0		0
125	141		Foremen		57,601	57,601		57,601
126	142		Mechanics	43,701	1,191	44,892		44,892
127	143		Equipment Operators			0		0
128	144		Equipment Operators - Heavy	212,888		212,888		212,888
129	145		Equipment Operators - Light	312,916	9,900	322,816		322,816
130	147		Truck Drivers	120,599	(46,063)	74,536		74,536
131	161		Secretary	46,780	1,704	48,484		48,484
132	162		Clerical Personnel			0		0
133	168		Temporary Personnel			0		0
134	169		Part-time Personnel	26,208	(26,208)	0		0
135	186-ARPA		Longevity Pay		23,000	23,000		23,000
136	187		Overtime Pay	20,000	10,000	30,000	5,000	35,000
137	302		Advertising	150	(7)	143		143
138	320		Dues & Memberships	7,000	(1,000)	6,000	(1,500)	4,500
139	331		Legal Services	500		500		500
140	337		Maintenance - Office Equipment			0		0
141	348		Postal Charges	150	7	157		157
142	349		Printing, Stationery & Forms	800	3,000	3,800		3,800
143	355		Travel	4,000		4,000	(2,000)	2,000
144	414		Duplicating Supplies		128	128		128
145	435		Office Supplies	2,000	2,872	4,872		4,872
146	524		In-Service/Staff Development	2,000	(1,000)	1,000		1,000
147	711		Furniture & Fixtures	2,000		2,000		2,000
148	719		Office Equipment	6,500	(1,000)	5,500		5,500
149								
150			Total Administration	992,823	36,000	1,028,823	1,500	1,030,323

Budget Committee June 19, 2023
County Commission June 26, 2023

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		6/21/2023 17:59	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
151								
152								
153								
154								
155	62000		Highway and Bridge Maintenance					
156	321		Engineering Services	0		0		0
157	323		Explosive and Drilling Services			0		0
158	351		Rentals	5,500	2,000	7,500		7,500
159	399		Other Contracted Services	45,000	95,350	140,350	11,864	152,214
160	402		Asphalt	700,000	(26,000)	674,000		674,000
161	403		Asphalt - Cold Mix	6,000	7,000	13,000		13,000
162	404		Asphalt - Hot Mix	150,000	(52,544)	97,456	(9,000)	88,456
163	408		Concrete	5,000		5,000		5,000
164	409		Crushed Stone	50,000	30,000	80,000		80,000
165	436		Other Road Materials	13,000		13,000		13,000
166	438		Pipe	20,000	11,793	31,793		31,793
167	443		Road Signs	20,000	5,000	25,000		25,000
168	444		Salt	25,000	(6,793)	18,207		18,207
169	445		Sand	1,000	(500)	500		500
170	468		Chemicals	1,500	(500)	1,000		1,000
171	499		Other Supplies & Materials	10,000		10,000		10,000
172								
173			Total Highway & Bridge Maintenance	1,052,000	64,806	1,116,806	2,864	1,119,670
174								
175								
176								
177								
178								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		6/21/2023 17:59	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
179	63100		Operation & Maintenance of Equipment					
180	336		Maintenance & Repair - Equipment	40,000		40,000		40,000
181	338		Maintenance & Repair Vehicles	10,000	(4,000)	6,000		6,000
182	353		Towing Services	1,500		1,500		1,500
183	359		Disposal Fees	8,000	(3,000)	5,000		5,000
184	399		Other Contracted Services			0		0
185	412		Diesel Fuel	52,000	25,000	77,000		77,000
186	416		Equipment Parts - Heavy	50,000		50,000		50,000
187	417		Equipment Parts - Light	125,000	14,000	139,000		139,000
188	418		Equip/Mach Parts			0		0
189	425		Gasoline	30,000	12,000	42,000		42,000
190	433		Lubricants	10,000		10,000		10,000
191	436		Other Road Materials	0	2,000	2,000		2,000
192	446		Small Tools			0		0
193	450		Tires and Tubes	25,000	16,000	41,000		41,000
194	499		Other Supplies & Materials	10,000		10,000		10,000
195	599		Other Charges	5,000	(3,000)	2,000		2,000
196								
197			Total Operation & Maint of Equip	366,500	59,000	425,500	0	425,500
198								
199								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		6/21/2023 17:59	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
200	65000		Other Charges					
201	307		Communication	14,000	(2,666)	11,334	1,500	12,834
202	347		Pest Control	1,000		1,000		1,000
203	399		Other Contracted Services	4,000		4,000		4,000
204	410		Custodial Supplies	1,000	1,000	2,000		2,000
205	413		Drugs and Medical Supplies	1,700		1,700		1,700
206	415		Electricity	11,000		11,000	2,000	13,000
207	424		Garage Supplies	6,000	(500)	5,500		5,500
208	427		Ice	700		700		700
209	451		Uniforms	20,000	6,500	26,500		26,500
210	506		Liability Insurance	101,456	4,537	105,993		105,993
211	508		Premiums on Bonds	700		700		700
212	510		Trustee's Commission	30,000	15,425	45,425		45,425
213	511		Vehicle & Equip Insurance			0		0
214	599		Other Charges	4,000	(2,147)	1,853		1,853
215								
216			Total Other Charges	195,556	22,149	217,705	3,500	221,205
217								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		6/21/2023 17:59	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
218	66000		Employee Benefits					
219	188		Bonus Payments			0		0
220	188-RET-MED		Bonus Payments			0		0
221	201		Social Security	60,304		60,304		60,304
222	201-ARPA		Social Security - ARPA (Longevity Pymts)		1,357	1,357		1,357
223	204		State Retirement- Pensions	63,505		63,505		63,505
224	204-ARPA		State Retirement- Pensions ARPA (Longevity Pymts)		1,543	1,543		1,543
225	205		Employee & Dependent Insurance	2,000		2,000		2,000
226	206		Life Insurance	3,303		3,303		3,303
227	206-RET		Life Insurance - Retirees	1,262		1,262	(1,262)	0
228	206-RET-LIF		Life Insurance - Retirees	0	101	101	1,262	1,363
229	207		Medical Insurance	209,890	21,886	231,776		231,776
230	207-RET-MED		Medical Insurance - Retirees	43,495	(31,234)	12,261		12,261
231	207-SRHTH		Medical Insurance - Sr Health	18,495	8,148	26,643		26,643
232	208		Dental Insurance	12,853	862	13,715		13,715
233	208-RET-DEN		Dental Insurance - Retirees	3,748	237	3,985		3,985
234	209		Disability Insurance			0		0
235	210		Unemployment Compensation	5,000		5,000		5,000
236	212		Employer Medicare	14,103		14,103		14,103
237	212-ARPA		Employer Medicare - ARPA (Longevity Pymts)		317	317		317
238	513		Workman's Compensation Insurance	58,000	(4,537)	53,463		53,463
239								
240			Total Employee Benefits	495,958	(1,320)	494,638	0	494,638
241								
242								
243								
244								
245								
246								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		6/21/2023 17:59	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
247	68000		Capital Outlay					
248	321-BMILK		Engineering Services			0		0
249	321-STBGP		Engineering Services			0		0
250	332-BMILK		Evaluation and Testing			0		0
251	339		Matching Share- Add'l for STBGP			0		0
252	339-BRIDG		Matching Share	3,515		3,515		3,515
253	339-STBGP		Matching Share			0		0
254	339-STAID		Matching Share	6,228	4,273	10,501		10,501
255	399-STBGP		Contracted Services - STBGP	0		0		0
256	404-BMILK		Asphalt - Hot Mix			0		0
257	404-STBGP		Asphalt - Hot Mix			0		0
258	409		Crushed Stone	3,000		3,000		3,000
259	705		Bridge Construction	486,100		486,100		486,100
260	706		Building Construction					
261	708		Communication Equipment		2,813	2,813		2,813
262	790		Other Equipment (Plotter)			0		0
263	711		Furniture & Fixtures			0		0
264	714		Highway Equipment	100,000		100,000		100,000
265	717		Maintenance Equipment			0		0
266	718		Motor Vehicles	50,000	(6,956)	43,044		43,044
267	718-TRADE		Vehicle Trade-ins	0	95,044	95,044		95,044
268	726		State Aid Projects - Add'l for STBGP			0		0
269	726-STAID		State Aid Projects	180,300	344,780	525,080		525,080
270	726-STBGP		State Aid Projects	0		0		0
271								
272			Total Capital Outlay	829,143	439,954	1,269,097	0	1,269,097
273								
274	TOTAL HIGHWAYS			3,931,980	620,589	4,552,569	7,864	4,560,433
275								
276								
277								
278								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		6/21/2023 17:59	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
279	80000		Debt Service					
280								
281	82120		Highways and Streets					
282	601		Principal on Bonds	0		0		0
283	602		Principal on Notes	0		0		0
284	612		Principal on Other Loans	0		0		0
285								
286			Total Principal on Notes	0	0	0	0	0
287								
288								
289	82220		Highways and Streets					
290	604		Interest on Notes	0		0		0
291						0		0
292			Total Interest on Notes	0	0	0	0	0
293								
294	Total Debt Service			0	0	0	0	0
295								
296	99000		Other Uses					
297	99100		Transfers Out			0		0
298	590		Transfers to Other Funds (171 Tractor)			0		0
299								
300			Total Transfers Out	0	0	0	0	0
301								
302								
303								
304								
305	Total Expenditures			3,931,980	620,589	4,552,569	7,864	4,560,433
306								
307								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		6/21/2023 17:59	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
308	Total FB June 30, 2022 - Audited			1,759,436				
309	Less Audited Encumbrances			156,050				
310								
311								
312								
313	Available Restricted Fund Balance July 1, 2022			1,603,386		1,603,386		1,603,386
314								
315								
316								
317								
318	Total Revenue			4,069,590	459,997	4,529,587	14,624	4,544,211
319								
320								
321	Total Available Funds			5,672,976	459,997	6,132,973	14,624	6,147,597
322								
323	Expenditure Budget			3,931,980	620,589	4,552,569	7,864	4,560,433
324								
325	Total Expenditures and Transfer Out			3,931,980	620,589	4,552,569	7,864	4,560,433
326								
327	Estimated Ending Fund Balance			1,740,996	(160,592)	1,580,404	6,760	1,587,164
328								
329								
330			County Commission meeting date:					
331			June 26, 2023					
332								
333								

Loudon County Commission
EXHIBIT 062623-L

**A RESOLUTION AMENDING THE GENERAL PURPOSE SCHOOL FUND 141
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023**

WHEREAS, Loudon County Commission adopted the 2022 – 2023 budget that included the General Purpose School Fund 141 on June 27, 2022; and

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

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

WHEREAS, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 2022 – 2023 budget adoption; and

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

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

NOW, THEREFORE, BE IT RESOLVED, that the FY 2022 - 2023 General Purpose School Fund 141 has been amended by Loudon County Commission.

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

	<u>Original</u> <u>Budget</u>	<u>Previously</u> <u>Approved</u> <u>Amends</u>	<u>Amends</u> <u>Approved</u> <u>this Res</u>	<u>Approved</u> <u>Amended</u> <u>Budget</u>
Est June 30, 2022 FB	9,145,575			
Less Restricted, Committed & Assigned	664,350			
Available Fund Balance July 1, 2022	8,481,225			
Total Revenue & Transfers In	41,841,601	5,576,678	0	47,418,279
Total Expenditures & Transfers Out	44,103,225	6,745,045	0	50,848,270
Effect on Fund Balance	(2,261,624)	(1,168,367)	0	(3,429,991)
Ending Fund Balance	6,219,601			5,051,234

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

BE IT FINALLY RESOLVED, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session this 26th day of June 2023.

ATTEST: 

Loudon County Clerk



Loudon County Commission Chair



Loudon County Mayor



Loudon County Board of Education
Fund 141
Ending June 30, 2023

BUDGET AMENDMENTS							
General Fund 141							
6/19/2023 14:47							
Account Number		2022-2023	2022-2023	Approved	Proposed	Proposed	
		Original Budget	Amendments	Amended Budget	Amendments	Amended Budget	
General Purpose School Revenue							
40000	Local Taxes						
40100	County Property Taxes						
40110	Current Property Tax	11,022,179	0	11,022,179	0	11,022,179	
40120	Trustee's Collections Prior Year	100,000	0	100,000	0	100,000	
40125	Trustee's Collections - Bankruptcy	15,000	0	15,000	0	15,000	
40130	Clerk and Master's Collections Prior Year	175,000	0	175,000	0	175,000	
40140	Interest and Penalty	35,000	0	35,000	0	35,000	
40163 TATE	Payments in Lieu of Taxes	324,645	0	324,645	0	324,645	
	Total County Property Taxes	11,671,824	0	11,671,824	0	11,671,824	
40200	County Local Option Taxes						
40210	Local Option Sales Tax	4,800,000	0	4,800,000	0	4,800,000	
40275	Mixed Drink Tax	35,000	0	35,000	0	35,000	
	Total County Local Option Taxes	4,835,000	0	4,835,000	0	4,835,000	
40300	Statutory Local Taxes						
40320	Bank Excise Tax	30,000	0	30,000	0	30,000	
40350	Interstate Telecommunications Tax	0	0	0	0	0	
	Total Statutory Local Taxes	30,000	0	30,000	0	30,000	
	Total Local Taxes	16,536,824	0	16,536,824	0	16,536,824	
41000	Licenses and Permits						
41100	Licenses						
41110	Marriage Licenses	1,200	0	1,200	0	1,200	
	Total Licenses	1,200	0	1,200	0	1,200	
	Total Licenses and Permits	1,200	0	1,200	0	1,200	

Loudon County Board of Education
Fund 141
Ending June 30, 2023

43000		Charges for Current Services							
43500		Education Charges							
43542		Contract for Instructional Services w/ Other LEA's	0	0	0	0	0	0	
43570		Receipts from Individual Schools	15,000	0	15,000	0	15,000	0	
43990		Other Charges for Services	5,550	0	5,550	0	5,550	0	
		Total Education Charges	20,550	0	20,550	0	20,550	0	
		Total Charges for Current Services	20,550	0	20,550	0	20,550	0	
44000		Other Local Revenues							
44100		Recurring Items							
44110		Investment Income	75,000	0	75,000	0	75,000	0	
44130		Sale of Material and Supplies	0	0	0	0	0	0	
44145		Sale of Recycled Materials	0	0	0	0	0	0	
44146		E-Rate Funding	0	0	0	0	0	0	
44160-RET	DEN	Retirees' Insurance Payments	50,000	0	50,000	0	50,000	0	
44160-RET	LIF	Retirees' Insurance Payments	7,300	0	7,300	0	7,300	0	
44160-RET	MED	Retirees' Insurance Payments	5,100	0	5,100	0	5,100	0	
44161-COBRA	DEN	Cobra Insurance Payments	0	0	0	0	0	0	
44170		Miscellaneous Refunds	2,000	0	2,000	0	2,000	0	
44170		Miscellaneous Refunds	0	0	0	0	0	0	
44170	TNRM	Miscellaneous Refunds - TN Risk Management	0	0	0	0	0	0	
		Total Recurring Items	139,400	0	139,400	0	139,400	0	
44500		Nonrecurring Items							
44530		Sale of Equipment	0	4,026	4,026	0	4,026	0	
44540		Sale of Property	0	0	0	0	0	0	
44570		Contributions and Gifts	0	0	0	0	0	0	
		Total Nonrecurring Items	0	4,026	4,026	0	4,026	0	

Loudon County Board of Education
Fund 141
Ending June 30, 2023

Total Other Local Revenues		139,400	4,026	143,426	0	143,426
46000	State of Tennessee					
46500	State Education Funds					
46511	Basic Education Program	22,205,000	1,505,500	23,710,500	0	23,710,500
46515	Early Childhood Education	736,754	13,525	752,279	0	752,279
46590	Other State Education Funds	58,467	750	59,217	0	59,217
46590 BC	Bridge Camp	0	0	0	0	0
46590 LC	Learning Camp Transportation	0	104,506	104,506	0	104,506
46590 SLC	Summer Learning Camps	0	576,194	576,194	0	576,194
46590 SMC	STEAM Mini Camps	0	0	0	0	0
46590 ACE	Other State Education Funds	0	74,000	74,000	0	74,000
46590 FRC	Family Resource Center	0	0	0	0	0
46590 LEAP	LEAPS Grant	178,526	(524)	178,002	0	178,002
46590 SPARC	SPARC Grant	0	95,158	95,158	0	95,158
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	67,000	0	67,000	0	67,000
46790	Other Vocational	0	3,000,000	3,000,000	0	3,000,000
	Total State Education Funds	23,437,958	5,369,109	28,807,067	0	28,807,067
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		24,587,958	5,369,109	29,957,067	0	29,957,067
46960	Other State Grants	0	0	0	0	0
46981	Safe Schools	0	85,260	85,260	0	85,260
46990	Other State Revenue	0	0	0	0	0
	Total	0	85,260	85,260	0	85,260

Loudon County Board of Education
Fund 141
Ending June 30, 2023

47000		Federal Government							
47100		Federal Through State							
47143		Special Education - Grants to States	0	0	0	0	0	0	
47147		Safe and Drug-Free Schools State Grant	197,384	(6,652)	190,732	0	190,732	0	
47147	21st	Safe and Drug-Free Schools State Grant	76,653	(2,403)	74,250	0	74,250	0	
47590	VR	Other Federal Through State VR Grant	210,632	0	210,632	0	210,632	0	
		Total Federal Through State	484,669	(9,055)	475,614	0	475,614	0	
47600		Direct Federal Revenue							
47640		ROTC Reimbursement	71,000	0	71,000	0	71,000	0	
		Total Direct Federal Revenue	71,000	0	71,000	0	71,000	0	
Total Federal Government			555,669	(9,055)	546,614	0	546,614	0	
48600		Citizens Groups							
48130		Contributions	0	10,000	10,000	0	10,000	0	
48610		Donations	0	13,986	13,986	0	13,986	0	
48610-ALT		Donations - Alternative School	0	0	0	0	0	0	
48610-BIT		Donations - Bridges in Transition	0	0	0	0	0	0	
48610-CAMP		Donations - Camp Bravado	0	0	0	0	0	0	
48610-CHR		Donations - Christmas	0	2,690	2,690	0	2,690	0	
48610-CL		Donations - CL	0	3,000	3,000	0	3,000	0	
48610-FAM		Donations - FAM	0	9,129	9,129	0	9,129	0	
48610-FRC		Donations - FRC	0	0	0	0	0	0	
48610-LCAP		Donations - LCA	0	0	0	0	0	0	
48610-LCEF		Donations - LCEF	0	0	0	0	0	0	
48610-MUSIC		Donations - MUSIC	0	0	0	0	0	0	
48610-NMS		Donations - North Middle School	0	0	0	0	0	0	
48610-RTI		Donations - RTI	0	0	0	0	0	0	
48610-SHOE		Donations - SHOE	0	0	0	0	0	0	
48610-SUP		Donations - SUP	0	2,000	2,000	0	2,000	0	
48610-WSF		Donations - WSF	0	29,150	29,150	0	29,150	0	
		Total Citizens Groups	0	69,955	69,955	0	69,955	0	
48990		Other							
48990		Other	0	0	0	0	0	0	
49700		Insurance Recovery	0	57,383	57,383	0	57,383	0	
49800		Transfer In	0	0	0	0	0	0	
Total Revenues			41,841,601	5,576,678	47,418,279	0	47,418,279	0	
		Total Other Source	0	0	0	0	0	0	
Total General Purpose School			41,841,601	5,576,678	47,418,279	0	47,418,279	0	

Loudon County Board of Education
Fund 141
Ending June 30, 2023

		2019	2020	2021	2022	2023
General Purpose School Expenditures						
70000	Education					
71000	Instruction					
71100	<u>Regular Instruction Program</u>					
116	Teachers	15,441,928	508,840	15,950,768	0	15,950,768
116 BC	Teachers - Bridge Camp	0	0	0	0	0
116 SLC	Teachers - Summer Learning Camps	0	382,500	382,500	0	382,500
116 SMC	Teachers - STREAM Mini Camps	0	0	0	0	0
117	Career Ladder Program	35,000	0	35,000	0	35,000
128	Homebound Teachers	7,000	0	7,000	0	7,000
163	Educational Assistants	1,319,269	150,900	1,470,169	0	1,470,169
163 BC	Educational Assistants - Bridge Camp	0	0	0	0	0
163 SLC	Educational Assistants - Summer Learning Camps	0	61,087	61,087	0	61,087
163 SMC	Educational Assistants - STREAM Mini Camps	0	0	0	0	0
195	Certified Substitute Teachers	52,000	0	52,000	0	52,000
198	Non-Certified Substitute Teachers	151,000	0	151,000	0	151,000
201	Social Security	1,054,385	40,904	1,095,289	0	1,095,289
201 BC	Social Security - Bridge Camp	0	0	0	0	0
201 SLC	Social Security - Summer Learning Camps	0	27,502	27,502	0	27,502
201 SMC	Social Security - STREAM Mini Camps	0	0	0	0	0
204	State Retirement	1,682,647	(119,310)	1,563,337	0	1,563,337
204 BC	State Retirement - Bridge Camp	0	0	0	0	0
204 SLC	State Retirement - Summer Learning Camps	0	37,332	37,332	0	37,332
204 SMC	State Retirement - STREAM Mini Camps	0	0	0	0	0
205-RET	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	14,700	0	14,700	0	14,700
207	Medical Insurance	2,710,000	66,000	2,776,000	0	2,776,000
207-RET	MED	52,828	0	52,828	0	52,828
208	Dental Insurance	112,143	(15,000)	117,143	0	117,143
208-RET	DEN	36,800	0	36,800	0	36,800
210	Unemployment Compensation	25,000	0	25,000	0	25,000
212	Employer Medicare	246,590	9,566	256,156	0	256,156
212 BC	Employer Medicare - Bridge Camp	0	0	0	0	0
212 SLC	Employer Medicare - Summer Learning Camps	0	6,693	6,693	0	6,693
212 SMC	Employer Medicare - STREAM Mini Camps	0	0	0	0	0

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355	Travel	6,000	0	6,000	0	6,000		
399	Other Contracted Services	142,000	0	142,000	0	142,000		
429	Instructional Supplies	120,000	0	120,000	0	120,000		
429 DC	Instructional Supplies - Bridge Camp	0	0	0	0	0		
429 SLC	Instructional Supplies - Summer Learning Camps	0	3,280	3,280	0	3,280		
429 SMC	Instructional Supplies - STREAM Mini Camps	0	0	0	0	0		
429 EES	Instructional Supplies - Eaton Elementary School	48,197	6,000	54,197	0	54,197		
429 FLM	Instructional Supplies - Fort Loudoun Middle School	19,786	9,242	29,028	0	29,028		
429 GDS	Instructional Supplies - Greenback School	33,196	0	33,196	0	33,196		
429 HPS	Instructional Supplies - Highland Park Elementary	25,832	(3,000)	22,832	0	22,832		
429 LES	Instructional Supplies - Loudon Elementary School	35,623	(3,000)	32,623	0	32,623		
429 LHS	Instructional Supplies - Loudon High School	46,040	0	46,040	0	46,040		
429 NMS	Instructional Supplies - North Middle School	42,256	12,375	54,631	0	54,631		
429 PES	Instructional Supplies - Philadelphia Elementary School	36,782	7,000	43,782	0	43,782		
429 SES	Instructional Supplies - Steekee Elementary School	13,975	1,860	15,835	0	15,835		
449	Textbooks	225,000	700,000	925,000	0	925,000		
471	Software	70,000	0	70,000	0	70,000		
524	In-Service Staff Development	2,000	0	2,000	0	2,000		
599 FLM	Other Charges	0	5,000	5,000	0	5,000		
599 GBS	Other Charges	0	5,000	5,000	0	5,000		
790	Other Equipment	200,000	0	200,000	0	200,000		
790 EES	Other Equipment - Eaton Elementary School	20,305	(7,000)	13,305	0	13,305		
790 FLM	Other Equipment - Fort Loudoun Middle School	17,578	0	17,578	0	17,578		
790 GBS	Other Equipment - Greenback School	15,929	10,900	26,829	0	26,829		
790 HPS	Other Equipment - Highland Park Elementary School	11,993	5,500	17,493	0	17,493		
790 LES	Other Equipment - Loudon Elementary School	14,929	6,916	21,845	0	21,845		
790 LHS	Other Equipment - Loudon High School	20,962	7,302	28,264	0	28,264		
790 NMS	Other Equipment - North Middle School	29,522	(10,000)	19,522	0	19,522		
790 PES	Other Equipment - Philadelphia Elementary School	16,513	(2,000)	14,513	0	14,513		
790 SES	Other Equipment - Steekee Elementary School	2,809	3,533	6,342	0	6,342		
	Total Regular Instruction Program	24,238,952	1,915,922	26,154,874	0	26,154,874		

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71200		Special Education Program							
	116	Teachers	1,460,489	36,210	1,496,699	0	1,496,699		
	116 VR	Teachers	93,942	0	93,942	0	93,942		
	117	Career Ladder Program	4,000	0	4,000	0	4,000		
	128	Homebound Teachers	23,000	(18,000)	5,000	0	5,000		
	163	Educational Assistants	388,348	49,300	437,648	0	437,648		
	163 VR	Educational Assistants	57,029	0	57,029	0	57,029		
	171	Speech Pathologist	290,626	31,820	322,446	0	322,446		
	189	Other Salaries & Wages	40,000	0	40,000	0	40,000		
	195	Certified Substitute Teachers	5,700	3,000	8,700	0	8,700		
	198	Non-Certified Substitute Teachers	31,600	3,000	34,600	0	34,600		
	201	Social Security	139,114	5,230	144,344	0	144,344		
	201 VR	Social Security	9,360	0	9,360	0	9,360		
	204	State Retirement	213,324	(7,000)	206,324	0	206,324		
	204 VR	State Retirement	15,948	0	15,948	0	15,948		
	205-RET VIS	Employee and Dependent Insurance	860	0	860	0	860		
	206	Life Insurance	8,418	0	8,418	0	8,418		
	206-RET LIF	Life Insurance	1,511	0	1,511	0	1,511		
	206 VR	Life Insurance - VR Grant	798	0	798	0	798		
	207	Medical Insurance	357,291	24,000	381,291	0	381,291		
	207-RET MED	Medical Insurance	3,750	0	3,750	0	3,750		
	207 VR	Medical Insurance - VR Grant	29,856	0	29,856	0	29,856		
	208	Dental Insurance	17,000	0	17,000	0	17,000		
	208-RET DEN	Dental Insurance	4,300	0	4,300	0	4,300		
	208 VR	Dental Insurance - VR Grant	1,500	0	1,500	0	1,500		
	212	Employer Medicare	32,535	1,230	33,765	0	33,765		
	212 VR	Employer Medicare	2,199	0	2,199	0	2,199		
	429	Instructional Supplies	41,752	7,000	48,752	0	48,752		
	499	Other Supplies & Materials	40,000	8,000	48,000	0	48,000		
	725	Special Education Equipment	103,500	24,000	127,500	0	127,500		
		Total Special Instruction Program	3,417,750	167,790	3,585,540	0	3,585,540		

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71300		<i>Vocational Education Program</i>							
116		Teachers	803,909	16,078	819,987	0	819,987		
116	ISM	Teachers - ISM Grant	0	210,340	210,340	0	210,340		
117		Career Ladder Program	3,000	0	3,000	0	3,000		
163		Educational Assistants	22,100	2,495	24,595	0	24,595		
189	ISM	Other Salaries & Wages - ISM Grant	0	1,000	1,000	0	1,000		
195		Certified Substitute Teachers	5,700	(4,350)	1,350	0	1,350		
198		Non-Certified Substitute Teachers	11,000	(6,650)	4,350	0	4,350		
201		Social Security	52,434	1,152	53,586	0	53,586		
201		Social Security - ISM Grant	0	13,102	13,102	0	13,102		
204		State Retirement	84,595	(8,000)	76,595	0	76,595		
204	ISM	State Retirement - ISM Grant	0	19,020	19,020	0	19,020		
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	20,000	166,360	0	166,360		
207	ISM	Medical Insurance - ISM Grant	0	3,255	3,255	0	3,255		
208		Dental Insurance	5,400	0	5,400	0	5,400		
208-RET	DEN	Dental Insurance	810	0	810	0	810		
212		Employer Medicare	12,263	270	12,533	0	12,533		
212	ISM	Employer Medicare - ISM Grant	0	3,065	3,065	0	3,065		
336		Maintenance and Repair Services-Equipment	2,300	0	2,300	0	2,300		
355		Travel	8,000	26,799	34,799	0	34,799		
425		Gasoline	200	(200)	0	0	0		
429		Instructional Supplies	74,386	7,513	81,899	0	81,899		
429	ISM	Instructional Supplies - ISM Grant	0	20,000	20,000	0	20,000		
499	SPARC	Other Supplies & Materials	0	0	0	0	0		
599	ISM	Other Charges - ISM Grant	0	438,272	438,272	0	438,272		
730	ISM	Vocational Education Program - ISM Grant	0	2,026,614	2,026,614	0	2,026,614		
790		Other Equipment	64,000	(22,750)	41,250	0	41,250		
790	SPARC	Other Equipment	0	95,158	95,158	0	95,158		
		Total Vocational Education Program	1,299,744	2,862,183	4,161,927	0	4,161,927		
Total Instruction			28,956,446	4,945,895	33,902,341	0	33,902,341		

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72000		Support Services							
72110		Attendance							
	105	Supervisor / Director	51,842	3,840	55,682	0	55,682		
	201	Social Security	3,215	240	3,455	0	3,455		
	204	State Retirement	3,480	258	3,738	0	3,738		
	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	752	56	808	0	808		
	355	Travel	50	0	50	0	50		
	524	In-Service/Staff Development	2,000	0	2,000	0	2,000		
		Total Attendance	61,499	4,394	65,893	0	65,893		
72120		Health Services							
	105 CSH	Supervisor/Director	47,512	2,712	50,224	0	50,224		
	131	Medical Personnel	326,435	11,960	338,395	0	338,395		
	131 BC	Medical Personnel - Bridge Camp	0	0	0	0	0		
	131 SLC	Medical Personnel - Summer Learning Camps	0	4,560	4,560	0	4,560		
	131 SMC	Medical Personnel - STREAM Mini Camps	0	0	0	0	0		
	189 CSH	Other Salaries & Wages	55,372	(23,860)	31,512	0	31,512		
	198 CSH	Non-Certified Substitute Teachers	0	0	0	0	0		
	201	Social Security	20,239	804	21,043	0	21,043		
	201 BC	Social Security - Bridge Camp	0	0	0	0	0		
	201 SLC	Social Security - Summer Learning Camps	0	283	283	0	283		
	201 SMC	Social Security - STREAM Mini Camps	0	0	0	0	0		
	201 CSH	Social Security	6,379	(1,333)	5,046	0	5,046		
	204	State Retirement	22,403	870	23,273	0	23,273		
	204 BC	State Retirement - Bridge Camp	0	0	0	0	0		
	204 SLC	State Retirement - Summer Learning Camps	0	468	468	0	468		
	204 SMC	State Retirement - STREAM Mini Camps	0	0	0	0	0		
	204 CSH	State Retirement	7,482	(3,117)	4,365	0	4,365		
	205-RET VIS	Employee and Dependent Insurance	102	0	102	0	102		
	206	Life Insurance	1,635	0	1,635	0	1,635		
	206 CSH	Life Insurance	160	0	160	0	160		
	206-RET LIF	Life Insurance	325	0	325	0	325		
	207	Medical Insurance	60,080	3,000	63,080	0	63,080		
	207 CSH	Medical Insurance	10,439	1,013	11,452	0	11,452		
	208	Dental Insurance	2,400	0	2,400	0	2,400		
	208 CSH	Dental Insurance	375	(46)	329	0	329		
	208-RET DEN	Dental Insurance	432	0	432	0	432		
	212	Employer Medicare	4,734	188	4,922	0	4,922		
	212 BC	Employer Medicare - Bridge Camp	0	0	0	0	0		
	212 SLC	Employer Medicare - Summer Learning Camps	0	66	66	0	66		
	212 SMC	Employer Medicare - STREAM Mini Camps	0	0	0	0	0		
	212 CSH	Employer Medicare	1,492	(314)	1,178	0	1,178		
	316	Contributions	0	750	750	0	750		
	355	Travel	400	0	400	0	400		
	355 CSH	Travel	2,500	(150)	2,350	0	2,350		
	355 SLC	Travel	0	116	116	0	116		
	399	Other Contracted Services	9,100	(500)	8,600	0	8,600		
	399 SLC	Other Contracted Services - STREAM Mini Camps	0	12,000	12,000	0	12,000		
	399 CSH	Other Contracted Services	500	(500)	0	0	0		
	413	Drugs and Medical Supplies	14,000	7,500	21,500	0	21,500		
	435	Office Supplies	1,000	0	1,000	0	1,000		
	499 ACE	Other Supplies & Materials	0	74,000	74,000	0	74,000		
	499 CSH	Other Supplies & Materials	15,789	18,392	34,181	0	34,181		
	524	In-Service/Staff Development	600	0	600	0	600		
	524 CSH	In-Service/Staff Development	4,000	(797)	3,203	0	3,203		
	735 CSH	Health Equipment	8,000	8,000	16,000	0	16,000		
		Total Health Services	623,885	116,065	739,950	0	739,950		

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72130		Other Student Support							
117		Career Ladder Program	1,000	0	1,000	0	1,000		
123		Guidance Personnel	742,901	14,858	757,759	0	757,759		
123 BC		Guidance Personnel - Bridge Camp	0	0	0	0	0		
123 SLC		Guidance Personnel - Summer Learning Camps	0	12,000	12,000	0	12,000		
123 SMC		Guidance Personnel - STREAM Mini Camps	0	0	0	0	0		
162		Clerical Personnel	161,030	13,440	174,470	0	174,470		
201		Social Security	56,106	1,755	57,861	0	57,861		
201 BC		Social Security - Bridge Camp	0	0	0	0	0		
201 SLC		Social Security - Summer Learning Camps	0	744	744	0	744		
201 SMC		Social Security - STREAM Mini Camps	0	0	0	0	0		
204		State Retirement	87,427	(3,427)	84,000	0	84,000		
204 BC		State Retirement - Bridge Camp	0	0	0	0	0		
204 SLC		State Retirement - Summer Learning Camps	0	1,043	1,043	0	1,043		
204 SMC		State Retirement - STREAM Mini Camps	0	0	0	0	0		
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	175,504	5,000	180,504	0	180,504		
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	13,122	411	13,533	0	13,533		
212 BC		Employer Medicare - Bridge Camp	0	0	0	0	0		
212 SLC		Employer Medicare - Summer Learning Camps	0	174	174	0	174		
212 SMC		Employer Medicare - STREAM Mini Camps	0	0	0	0	0		
309 SAFE		Contracts with Government Agencies	0	5,000	5,000	0	5,000		
322		Evaluation and Testing	20,000	0	20,000	0	20,000		
355		Travel	500	0	500	0	500		
399 SAFE		Contracted Services	0	50,260	50,260	0	50,260		
524		In Service/Staff Development	4,500	0	4,500	0	4,500		
524 ISM		In Service/Staff Development - ISM Grant	0	40,332	40,332	0	40,332		
790 SAFE		Other Equipment	0	30,000	30,000	0	30,000		
		Total Other Student Support	1,272,275	171,590	1,443,865	0	1,443,865		

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72210		Regular Instruction Program							
105		Supervisor/Director	392,328	1,332	393,660	0	393,660		
117		Career Ladder Program	6,000	0	6,000	0	6,000		
129		Librarians	519,128	10,382	529,510	0	529,510		
161		Secretary (s)	307,808	29,955	337,763	0	337,763		
201		Social Security	75,956	2,501	78,467	0	78,467		
204		State Retirement	115,152	(1,500)	113,652	0	113,652		
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	197,962	22,500	220,462	0	220,462		
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	20,654	585	21,239	0	21,239		
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	(4,642)	55	0	55		
432	GBS	Library Books/Media - Greenback School	13,385	0	13,385	0	13,385		
432	HPS	Library Books/Media - Highland Park Elementary	3,659	0	3,659	0	3,659		
432	LES	Library Books/Media - Loudon Elementary School	5,606	(1,916)	3,690	0	3,690		
432	LHS	Library Books/Media - Loudon High School	9,536	(5,474)	4,062	0	4,062		
432	NMS	Library Books/Media - North Middle School	6,696	(1,500)	5,196	0	5,196		
432	PES	Library Books/Media - Philadelphia Elementary School	4,137	(2,700)	1,437	0	1,437		
432	SES	Library Books/Media - Steekee Elementary School	3,500	(623)	2,877	0	2,877		
524		In-Service/Staff Development	12,000	0	12,000	0	12,000		
524	EES	In-Service/Staff Development - Eaton Elementary	5,500	1,000	6,500	0	6,500		
524	FLM	In-Service/Staff Development - Fort Loudoun Middle School	5,300	(4,600)	700	0	700		
524	GBS	In-Service/Staff Development - Greenback School	13,300	(10,900)	2,400	0	2,400		
524	HPS	In-Service/Staff Development - Highland Park Elementary	4,900	(2,500)	2,400	0	2,400		
524	LES	In-Service/Staff Development - Loudon Elementary School	5,000	(2,000)	3,000	0	3,000		
524	LHS	In-Service/Staff Development - Loudon High School	5,255	(1,828)	3,427	0	3,427		
524	NMS	In-Service/Staff Development - North Middle School	6,750	(875)	5,875	0	5,875		
524	PES	In-Service/Staff Development - Philadelphia Elementary School	6,400	(2,300)	4,100	0	4,100		
524	SES	In-Service/Staff Development - Steekee Elementary School	4,000	(2,610)	1,390	0	1,390		
		Total Regular Instruction Program	1,802,425	22,287	1,824,712	0	1,824,712		

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72220		Special Education Program							
105		Supervisor/Director	27,125	1,000	28,125	0	28,125		
117		Career Ladder Program	1,000	0	1,000	0	1,000		
124		Psychological Personnel	296,085	(21,078)	275,007	0	275,007		
171		Speech Pathologist	0	0	0	0	0		
201		Social Security	20,258	430	20,688	0	20,688		
204		State Retirement	33,556	(3,754)	29,802	0	29,802		
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	101	4,839	0	4,839		
355		Travel	21,650	(7,000)	14,650	0	14,650		
399		Other Contracted Services	181,250	(42,000)	139,250	0	139,250		
524		In-Service/Staff Development	0	0	0	0	0		
		Total Special Education Program	653,708	(72,301)	581,407	0	581,407		

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72230		Vocational Education Program							
105		Supervisor/Director	82,159	1,643	83,802	0	83,802		
162		Clerical Personnel	37,979	3,840	41,819	0	41,819		
201		Social Security	7,450	340	7,790	0	7,790		
204		State Retirement	11,011	300	11,311	0	11,311		
205-RET	VIS	Employee and Dependent Insurance	102	0	102	0	102		
206		Life Insurance	360	0	360	0	360		
206-RET	LIF	Life Insurance	300	0	300	0	300		
207		Medical Insurance	16,930	0	16,930	0	16,930		
207-RET	MED	Medical Insurance	0	0	0	0	0		
208		Dental Insurance	845	0	845	0	845		
208-REF	DEN	Dental Insurance	440	0	440	0	440		
212		Employer Medicare	1,752	80	1,832	0	1,832		
355		Travel	2,000	(1,500)	500	0	500		
399		Other Contracted Services	500	7,255	7,755	0	7,755		
524		In-Service/Staff Development	3,000	5,305	8,305	0	8,305		
		Total Vocational Education Program	164,828	17,263	182,091	0	182,091		

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Fund 141
Ending June 30, 2023

72250		Education Technology							
105		Supervisor/Director	51,385	1,028	52,413	0	52,413		
117		Career Ladder Program	1,000	0	1,000	0	1,000		
120		Computer Programmer	316,350	15,172	331,522	0	331,522		
201		Social Security	22,860	1,005	23,865	0	23,865		
204		State Retirement	26,620	8,024	34,644	0	34,644		
206		Life Insurance	1,120	0	1,120	0	1,120		
207		Medical Insurance	61,000	0	61,000	0	61,000		
208		Dental Insurance	2,360	0	2,360	0	2,360		
212		Employer Medicare	5,350	235	5,585	0	5,585		
350		Internet Connectivity	108,000	0	108,000	0	108,000		
355		Travel	8,000	5,000	13,000	0	13,000		
399		Other Contracted Services	9,400	2,500	11,900	0	11,900		
471		Software	131,837	2,000	133,837	0	133,837		
499		Other Supplies & Materials	4,000	1,000	5,000	0	5,000		
524		In Service/Staff Development	12,430	(5,000)	7,430	0	7,430		
718		Motor Vehicles	0	42,767	42,767	0	42,767		
790		Other Equipment	165,000	(1,910)	163,090	0	163,090		
		Total Central & Other Transportation	926,712	71,821	998,533	0	998,533		

Loudon County Board of Education
Fund 141
Ending June 30, 2023

72310		<i>Board of Education</i>							
191		Board and Committee Members Fees	40,300	71,940	112,240	0	112,240		
201		Social Security	2,499	4,461	6,960	0	6,960		
204		State Retirement	1,600	4,827	6,427	0	6,427		
206		Life Insurance	1,600	0	1,600	0	1,600		
208		Dental Insurance	2,650	0	2,650	0	2,650		
212		Employer Medicare	585	1,043	1,628	0	1,628		
304		Architects	0	0	0	0	0		
305		Audit Services	12,300	0	12,300	13,700	26,000		
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	(6,332)	22,817	0	22,817		
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	320,000	50,000	370,000	0	370,000		
513		Workman's Compensation Insurance	203,496	(17,315)	186,181	(13,700)	172,481		
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	695,579	108,624	804,203	0	804,203		

LCB0E:
Moved from Workman's
comp.

Loudon County Board of Education
Fund 141
Ending June 30, 2023

72330		Office of the Superintendent							
101		County Official/Administrative Office	128,500	21,500	150,000	0	150,000		
117		Career Ladder Program	1,000	0	1,000	0	1,000		
161		Secretary (s)	48,002	3,840	51,842	0	51,842		
189		Other Salaries & Wages	7,200	0	7,200	0	7,200		
201		Social Security	11,452	1,571	13,023	0	13,023		
204		State Retirement	17,302	1,602	18,904	0	18,904		
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	(5,000)	26,767	0	26,767		
208		Dental Insurance	1,354	0	1,354	0	1,354		
208-REF DEN		Dental Insurance	0	0	0	0	0		
212		Employer Medicare	2,680	368	3,048	0	3,048		
302		Advertising	1,000	0	1,000	0	1,000		
307		Communication	52,000	0	52,000	0	52,000		
320		Dues & Memberships	17,000	0	17,000	0	17,000		
348		Postal Charges	2,500	1,000	3,500	0	3,500		
355		Travel	500	0	500	0	500		
399		Other Contracted Services	38,000	5,000	43,000	0	43,000		
435		Office Supplies	8,000	(500)	7,500	0	7,500		
524		In Service/Staff Development	6,300	0	6,300	0	6,300		
599		Other Charges	3,500	(500)	3,000	0	3,000		
		Total Office of the Superintendent	378,407	28,881	407,288	0	407,288		

Louden County Board of Education
Fund 141
Ending June 30, 2023

72410		Office of the Principal							
104		Principals	869,796	16,400	886,196	0	886,196		
117		Career Ladder Program	4,000	0	4,000	0	4,000		
201		Social Security	54,175	1,017	55,192	0	55,192		
204		State Retirement	90,001	(9,883)	80,118	0	80,118		
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	(18,500)	98,050	0	98,050		
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	12,670	238	12,908	0	12,908		
307		Communication	115,000	0	115,000	0	115,000		
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		
599		Other Charges	0	21,000	21,000	0	21,000		
790		Other Equipment	0	7,000	7,000	0	7,000		
		Total Office of the Principal	1,296,204	17,272	1,313,476	0	1,313,476		
72510		Fiscal Services							
119		Accountants/Bookkeepers	70,863	3,840	74,703	0	74,703		
201		Social Security	4,394	240	4,634	0	4,634		
204		State Retirement	4,755	258	5,013	0	5,013		
206		Life Insurance	165	0	165	0	165		
206-RET	LIF	Life Insurance	86	0	86	0	86		
207		Medical Insurance	7,284	0	7,284	0	7,284		
208		Dental Insurance	375	0	375	0	375		
212		Employer Medicare	1,028	56	1,084	0	1,084		
355		Travel	200	0	200	0	200		
524		In Service/Staff Development	1,800	0	1,800	0	1,800		
		Total Fiscal Services	90,950	4,394	95,344	0	95,344		

Loudon County Board of Education
Fund 141
Ending June 30, 2023

72610		Operation of Plant							
166		Custodial Personnel	185,153	23,040	208,193	0	208,193		
201		Social Security	11,480	1,429	12,909	0	12,909		
204		State Retirement	12,424	1,546	13,970	0	13,970		
205-RET	VIS	Employee and Dependent Insurance	275	0	275	0	275		
206		Life Insurance	950	0	950	0	950		
206-RET	LIF	Life Insurance	840	0	840	0	840		
207		Medical Insurance	57,551	(5,000)	52,551	0	52,551		
208		Dental Insurance	2,255	0	2,255	0	2,255		
208-RET	DEN	Dental Insurance	2,102	0	2,102	0	2,102		
212		Employer Medicare	2,685	335	3,020	0	3,020		
399		Other Contracted Services	1,315,000	476,177	1,791,177	0	1,791,177		
399	FLM	Other Contracted Services- For Loudoun Middle	2,500	34,031	36,531	0	36,531		
399	FY21	Other Contracted Services - Prior Year	0	0	0	0	0		
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 Element	2,500	0	2,500	0	2,500		
415		Electricity	1,113,118	0	1,113,118	0	1,113,118		
425		Gasoline	1,000	0	1,000	0	1,000		
434		Natural Gas	100,463	63,000	163,463	0	163,463		
454		Water and Sewer	154,183	0	154,183	0	154,183		
502		Building and Contents Insurance	392,260	17,315	409,575	0	409,575		
599		Other Charges	0	0	0	0	0		
		Total Operation of Plant	3,381,749	611,873	3,993,622	0	3,993,622		

Loudon County Board of Education
Fund 141
Ending June 30, 2023

72620		Maintenance of Plant							
316		Contributions	0	6,319	6,319	0	6,319		
335		Maintenance and Repair Services-Building	275,000	0	275,000	0	275,000		
335	GBS	Maintenance and Repair Services-Building	0	65,000	65,000	0	65,000		
335	SES	Maintenance and Repair Services-Building	0	14,003	14,003	0	14,003		
		Total Maintenance of Plant	275,000	85,322	360,322	0	360,322		
72710		Transportation							
105		Supervisor/Director	59,201	3,840	63,041	0	63,041		
189		Other Salaries & Wages	0	0	0	0	0		
201		Social Security	3,671	239	3,910	0	3,910		
204		State Retirement	3,973	358	4,331	0	4,331		
206		Life Insurance	160	0	160	0	160		
207		Medical Insurance	10,100	0	10,100	0	10,100		
208		Dental Insurance	375	0	375	0	375		
212		Employer Medicare	860	56	916	0	916		
313		Contracts with Parents	4,070	4,000	8,070	0	8,070		
315		Contracts with Vehicle Owners	1,976,956	150,000	2,126,956	0	2,126,956		
315	LC	Contracts with Vehicle Owners - Learning Camp	0	104,506	104,506	0	104,506		
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	1,500	4,500	0	4,500		
348		Postal Charges	100	0	100	0	100		
355		Travel	1,750	0	1,750	0	1,750		
399		Other Contracted Services	6,000	0	6,000	0	6,000		
435		Office Supplies	2,000	0	2,000	0	2,000		
524		In-Service/Staff Development	5,000	(3,000)	2,000	0	2,000		
599		Other Charges	5,985	(1,500)	4,485	0	4,485		
799		Other Equipment	4,000	3,000	7,000	0	7,000		
		Total Transportation	2,093,544	262,999	2,356,543	0	2,356,543		
72901		Education COVID-19							
72901		Support Services							
499		Other Supplies & Materials	50,000	0	50,000	0	50,000		
		Total COVID-19	50,000	0	50,000	0	50,000		
		Total Support Services	13,766,765	1,450,484	15,217,249	0	15,217,249		
Total Education			42,723,211	6,396,379	49,119,590	0	49,119,590		

Loudon County Board of Education
Fund 141
Ending June 30, 2023

73000		Operation of Non-Instructional Service							
73100		<i>Food Service</i>							
165	SLC	Cafeteria Personnel	0	23,038	23,038	0	23,038		
201	SLC	Social Security	0	1,428	1,428	0	1,428		
204	SLC	State Retirement	0	1,546	1,546	0	1,546		
212	SLC	Employer Medicare	0	334	334	0	334		
		Total Food Service	0	26,346	26,346	0	26,346		
73300		<i>Community Services</i>							
105	CCLC	Supervisor/Director - CCLC	11,673	0	11,673	0	11,673		
105	LEAP	Supervisor/Director - LEAP Grant	18,797	0	18,797	0	18,797		
116	CCLC	Teachers - CCLC	130,000	(17,000)	113,000	0	113,000		
116	21ST	Teachers - CCLC	50,000	2,000	52,000	0	52,000		
116	LEAP	Teachers - LEAP	117,000	(19,000)	98,000	0	98,000		
163	CCLC	Educational Assistants - CCLC Grant	20,000	11,000	31,000	0	31,000		
163	21ST	Educational Assistants - CCLC Grant	10,000	0	10,000	0	10,000		
163	LEAP	Educational Assistants - LEAPS Grant	15,000	4,626	19,626	0	19,626		
189	FRC	Other Salaries & Wages - FRC	25,893	0	25,893	0	25,893		
201		Social Security	0	0	0	0	0		
201	CCLC	Social Security CCLC Grant	10,024	(345)	9,679	0	9,679		
201	21ST	Social Security CCLC Grant	3,720	124	3,844	0	3,844		
201	FRC	Social Security - FRC Grant	1,605	0	1,605	0	1,605		
201	LEAP	Social Security - LEAPS Grant	9,349	(891)	8,458	0	8,458		
204		State Retirement	0	0	0	0	0		
204	CCLC	State Retirement - CCLC Grant	14,732	(2,204)	12,528	0	12,528		
204	21ST	State Retirement - CCLC Grant	5,821	(631)	5,190	0	5,190		
204	FRC	State Retirement - FRC Grant	1,738	0	1,738	0	1,738		
204	LEAP	State Retirement - LEAPS Grant	13,058	(1,788)	11,270	0	11,270		
206		Life Insurance	188	0	188	0	188		
206-RET	LIF	Life Insurance	216	0	216	0	216		

Loudon County Board of Education
Fund 141
Ending June 30, 2023

206	LEAP	Life Insurance - LEAPS Grant	0	0	0	0	0	
207		Medical Insurance	7,524	1,000	8,524	0	8,524	
207	LEAP	Medical Insurance - LEAPS Grant	0	0	0	0	0	
208		Dental Insurance	375	0	375	0	375	
208-RET	DEN	Dental Insurance	1,011	0	1,011	0	1,011	
208	LEAP	Dental Insurance - LEAPS Grant	0	0	0	0	0	
212		Employer Medicare	0	0	0	0	0	
212	CCLC	Employer Medicare - CCLC Grant	2,344	(264)	2,080	0	2,080	
212	21ST	Employer Medicare - CCLC Grant	870	29	899	0	899	
212	FRC	Employer Medicare FRC	375	0	375	0	375	
212	LEAP	Employer Medicare - LEAPS Grant	2,187	52	2,239	0	2,239	
355		Travel	1,500	0	1,500	0	1,500	
355	CCLC	Travel - CCLC	200	(50)	150	0	150	
355	21ST	Travel - CCLC	100	(50)	50	0	50	
355	LEAP	Travel - LEAPS Grant	100	50	150	0	150	
399		Other Contracted Services	0	0	0	0	0	
399	CCLC	Other Contracted Services - CCLC	0	8,000	8,000	0	8,000	
399	21ST	Other Contracted Services - CCLC	0	0	0	0	0	
399	LEAP	Other Contracted Services - LEAP	0	1,016	1,016	0	1,016	
422		Food Supplies	5,300	0	5,300	0	5,300	
422	CCLC	Food Supplies - CCLC	0	0	0	0	0	
422	21ST	Food Supplies - CCLC	0	0	0	0	0	
422	LEAP	Food Supplies - LEAP	0	0	0	0	0	
422	WSF	Food Supplies	0	33,292	33,292	0	33,292	
429	CCLC	Instructional Supplies - CCLC	0	0	0	0	0	
429	21ST	Instructional Supplies - CCLC	0	0	0	0	0	
429	LEAP	Instructional Supplies - LEAP	0	0	0	0	0	
499		Other Supplies and Materials	4,000	0	4,000	0	4,000	
499	CCLC	Other Supplies & Materials - CCLC	7,911	(5,289)	2,622	0	2,622	
499	21ST	Other Supplies & Materials - CCLC	6,142	(3,875)	2,267	0	2,267	
499	CHR	Other Supplies & Materials - CHR	0	9,535	9,535	0	9,535	
499	CL	Other Supplies & Materials - CL	0	6,960	6,960	0	6,960	
499	FAM	Other Supplies & Materials - FAM	0	13,744	13,744	0	13,744	
499	FUEL	Other Supplies & Materials - FUEL	0	0	0	0	0	
499	LEAP	Other Supplies & Materials - LEAPS Grant	3,035	15,411	18,446	0	18,446	
499	SUP	Other Supplies & Materials - SUP	0	2,250	2,250	0	2,250	

Loudon County Board of Education
Fund 141
Ending June 30, 2023

524	In Service/Staff Development	500	0	500	0	500
524 CCLC	In Service/Staff Development - CCLC	500	(500)	0	0	0
524 21ST	In Service/Staff Development - CCLC	0	0	0	0	0
524 FRC	In Service/Staff Development - CCLC	600	0	600	0	600
524 LEAP	In Service/Staff Development - LEAP	0	0	0	0	0
599 FAM	Other Charges	0	0	0	0	0
790	Other Equipment	2,000	0	2,000	0	2,000
790 CCLC	Other Equipment - CCLC	0	0	0	0	0
	Total Community Services	505,388	57,202	562,590	0	562,590
73-100	Early Childhood Education					
116	Teachers	410,258	8,205	418,463	0	418,463
163	Educational Assistants	165,874	22,784	188,658	0	188,658
195	Certified Substitute Teachers	3,160	0	3,160	0	3,160
198	Non-Certified Substitute Teachers	8,200	0	8,200	0	8,200
201	Social Security	35,721	1,922	37,643	0	37,643
204	State Retirement	53,387	1,254	54,641	0	54,641
206	Life Insurance	2,395	0	2,395	0	2,395
206-RET LTF	Life Insurance	652	0	652	0	652
207	Medical Insurance	92,830	4,000	96,830	0	96,830
207-RET MED	Medical Insurance	1,950	0	1,950	0	1,950
208	Dental Insurance	4,500	0	4,500	0	4,500
208-RET DEN	Dental Insurance	1,640	0	1,640	0	1,640
212	Employer Medicare	8,355	450	8,805	0	8,805
311 HHA	Contracts with Other School Systems	82,084	1,503	83,587	0	83,587
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	874,626	40,118	914,744	0	914,744
76000	Capital Outlay					
76100	Regular Capital Outlay					
399 ISM	Other Contracted Services - ISM Grant	0	225,000	225,000	0	225,000
	Total Regular Capital Outlay	0	225,000	225,000	0	225,000

Loudon County Board of Education
Fund 141
Ending June 30, 2023

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	44,103,225	6,745,045	50,848,270	0	50,848,270		
		Total Other Uses	0	0	0	0	0		
Total General Purpose School			44,103,225	6,745,045	50,848,270	0	50,848,270		
Beginning Fund Balance (Unaudited)			8,481,225	0	8,481,225	0	8,481,225		
Total Revenue			41,841,601	5,576,678	47,418,279	0	47,418,279		
Total Available Funds			50,322,826	5,576,678	55,899,504	0	55,899,504		
Total Expenditures			44,103,225	6,745,045	50,848,270	0	50,848,270		
Estimated Ending Fund Balance			6,219,601	-1,168,367	5,051,234	0	5,051,234		
* \$300,000 was transferred to sub fund 999 of fund 142 that can be pulled back for regular fund balance purposes at any time.									

Loudon County Commission
EXHIBIT 062623-M

A RESOLUTION AMENDING THE RURAL DEBT FUND 156
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023

WHEREAS, Loudon County Commission adopted the 2022 – 2023 budget that included the Rural Debt Fund 156 on June 27, 2022; and

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

WHEREAS, sources of revenue for the amendments in revenue budgets are Local, Debt Issuance, or Transfers In; and

WHEREAS, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 2022 – 2023 budget adoption; and

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

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

NOW, THEREFORE, BE IT RESOLVED, that the FY 2022 - 2023 Rural Debt Fund 156 has been amended by Loudon County Commission.

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

	Original Budget	Previously Approved Amends	Amends Approved this Res	Approved Amended Budget
Audited June 30, 2022 FB	9,097,603			
Less Restricted, Committed & Assigned	0			
Avail. Fund Balance July 1, 2022	9,097,603			
Total Revenue & Transfers In	4,756,526	0	0	4,756,526
Total Available Funds	13,854,129	0	0	13,854,129
Total Expenditures & Transfers Out	4,938,550	35,300	264,068	5,237,918
Effect on Fund Balance	(182,024)	(35,300)	(264,068)	(481,392)
Ending Fund Balance	8,915,579	(35,300)	(264,068)	8,616,211

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

BE IT FINALLY RESOLVED, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session on

June 26, 2023

ATTEST:



Loudon County Clerk





Loudon County Commission Chair



Loudon County Mayor

LOUDON COUNTY
EDUCATION DEBT SERVICE FUND 156
FOR FISCAL YEAR ENDING JUNE 30, 2023

	A	B	C	D	E	F	G	H	I	J
1										
2						2022-2023	2022-2023	Approved	Proposed	Proposed
3					6/19/23 12:45 PM	Org Budget	Amds	Amended Bgt	Amendments	Amended Bgt
4										
5										
6										
7	REVENUE									
8		40000	Local Taxes							
9			40110		Current Property Taxes	2,957,466		2,957,466		2,957,466
10			40120		Trustee's Pr Yr	60,000		60,000		60,000
11			40125		Trustee's - Bankruptcy	3,000		3,000		3,000
12			40130		Clerk and Master's Pr Yr	46,000		46,000		46,000
13			40140		Interest and Penalty	18,000		18,000		18,000
14			40163		Payments in Lieu of Taxes - Other			0		0
15			40163	TATE	Payments in Lieu of Taxes	162,060		162,060		162,060
16			40285		Adequate Facilities/Development Tax	1,450,000		1,450,000		1,450,000
17										
18					Total Local Revenue	4,696,526	0	4,696,526	0	4,696,526
19										
20										

LOUDON COUNTY
EDUCATION DEBT SERVICE FUND 156
FOR FISCAL YEAR ENDING JUNE 30, 2023

	A	B	C	D	E	F	G	H	I	J
1										
2						2022-2023	2022-2023	Approved	Proposed	Proposed
3					6/19/23 12:45 PM	Org Budget	Amds	Amended Bgt	Amendments	Amended Bgt
4										
21		44000	Other Local Revenue							
22			44110		Investment Income/Interest Earned	60,000				
23			44170		Miscellaneous Refunds					
24			44990		Other Local Revenue					
25										
26					Total Other Local Revenue	60,000	0	0	0	0
34										
35			TOTAL REVENUE			4,756,526	0	4,696,526	0	4,696,526
43										
44			TOTAL REVENUE AND OTHER SOURCES			4,756,526	0	4,696,526	0	4,696,526
45										

LOUDON COUNTY
EDUCATION DEBT SERVICE FUND 156
FOR FISCAL YEAR ENDING JUNE 30, 2023

	A	B	C	D	E	F	G	H	I	J
1										
2						2022-2023	2022-2023	Approved	Proposed	Proposed
3					6/19/23 12:45 PM	Org Budget	Amds	Amended Bgt	Amendments	Amended Bgt
4										
46		EXPENDITURES								
47										
48		82130	Education Debt Principal							
49			601		Principal on Bonds					
50			601	24.2M	Principal on Bonds	1,435,000		1,435,000		1,435,000
51			601	7.1M	Principal on Bonds	300,000		300,000		300,000
52			601	8.850	Principal on Bonds (Pays off 2023)	1,000,000		1,000,000		1,000,000
53			602	2.6M	Principal on Notes			0	217,000	217,000
54			612	12.5M	Principal on Other Loans	1,025,000		1,025,000		1,025,000
55										
56			Total Education Debt Principal			3,760,000	0	3,760,000	217,000	3,977,000
57										
58		82230	Education Debt Interest							
59			603		Interest on Bonds					
60			603	24.2M	Interest on Bonds	753,625		753,625		753,625
61			603	7.1M	Interest on Bonds	133,000		133,000		133,000
62			603	8.850	Interest on Bonds (Pays off 2023)	15,000		15,000		15,000
63			604	2.6M	Interest on Notes			0	45,880	45,880
64			613		Interest on Other Loans			0		0
65			613	12.5M	Interest on Other Loans	146,925		146,925	1,188	148,113
66										
67										
68			Total Education Debt Interest			1,048,550	0	1,048,550	47,068	1,095,618

LOUDON COUNTY
EDUCATION DEBT SERVICE FUND 156
FOR FISCAL YEAR ENDING JUNE 30, 2023

	A	B	C	D	E	F	G	H	I	J
1										
2						2022-2023	2022-2023	Approved	Proposed	Proposed
3					6/19/23 12:45 PM	Org Budget	Amds	Amended Bgt	Amendments	Amended Bgt
4										
69										
70		82330	Education Debt Other							
71			510		Trustee's Commission	125,000		125,000		125,000
72			605		Underwriter's Discount			0		0
73			606		Other Debt Issuance Charges			0		0
74			699	12.5M	Other Debt Service		35,300	35,300		35,300
75			699	24.2M	Other Debt Service			0		0
76			699	7.1M	Other Debt Service			0		0
77			699	8.850	Other Debt Service	5,000		5,000		5,000
78										
79			Total Education Debt Other			130,000	35,300	165,300	0	165,300
80										
81										
82					Total General Government Debt	4,938,550	35,300	4,973,850	264,068	5,237,918
83										
89										

LOUDON COUNTY
EDUCATION DEBT SERVICE FUND 156
FOR FISCAL YEAR ENDING JUNE 30, 2023

	A	B	C	D	E	F	G	H	I	J
1										
2						2022-2023	2022-2023	Approved	Proposed	Proposed
3					6/19/23 12:45 PM	Org Budget	Amds	Amended Bgt	Amendments	Amended Bgt
4										
90					Audited Total Restricted FB June 30, 20	9,097,603				
91					Less PY Encumbrances	0				
92					Audited Restricted Aavailable Beg FB Ju	9,097,603		9,097,603		9,097,603
93										
94					Total Revenue	4,756,526	0	4,756,526	0	4,756,526
95										
96					Total Revenue and Transfers In	4,756,526	0	4,756,526	0	4,756,526
97										
98					Total Available Funds	13,854,129	0	13,854,129	0	13,854,129
99										
100					Expenditure Budget	4,938,550	35,300	4,973,850	264,068	5,237,918
101					Transfers Out			0		0
102										
103					Total Expenditures and Transfer Out	4,938,550	35,300	4,973,850	264,068	5,237,918
104										
105					Ending Fund Balance	8,915,579	(35,300)	8,880,279	(264,068)	8,616,211

Loudon County Commission
EXHIBIT 062623-N

**A RESOLUTION AMENDING THE GENERAL CAPITAL PROJECTS FUND 171
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023**

WHEREAS, Loudon County Commission adopted the 2022 – 2023 budget that included the General Capital Projects Fund 171 on June 27, 2022; and

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

WHEREAS, sources of revenue for the amendments in revenue budgets include Local Revenues; as well as Other Sources; and

WHEREAS, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 2022 – 2023 budget adoption; and

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

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

NOW, THEREFORE, BE IT RESOLVED, that the FY 2022 - 2023 General Capital Projects Fund 171 has been amended by Loudon County Commission.

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

	<u>Original Budget</u>	<u>Previously Approved Amends</u>	<u>Amends Approved this Res</u>	<u>Approved Amended Budget</u>
Unaudited June 30, 2022 FB	7,286,677			
Less Unaudited Enc	(4,451,734)			
Available Fund Balance July 1, 2022	2,834,943			
Total Revenue & Transfers In	124,510	1,402,518	2,600,000	4,127,028
Total Available Funds	2,959,453	1,402,518	2,600,000	6,961,971
Total Expenditures & Transfers Out	699,616	1,347,660	2,804,220	4,851,496
Effect on Fund Balance	(575,106)	54,858	(204,220)	(724,468)
Ending Fund Balance	2,259,837	54,858	(204,220)	2,110,475

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]


BE IT FINALLY RESOLVED, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session on

June 26, 2023

ATTEST:


Loudon County Clerk


Loudon County Commission Chair


Loudon County Mayor



LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H	I	J	K
1											
2					06/19/23						
3					6/19/23 12:55 PM						
4							2022-2023	2022-2023	Approved	Proposed	Proposed
							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
165	SUBFUND CAR - SHERIFF DEPT VEHICLES										
166	REVENUE										
167		40000	Local Taxes								
168		40110			Current Property Tax				0		0
169		40163	TATE		Payment in-Lieu of Tax - Tate & Lyle			5,477	5,477		5,477
170											
171					Total Nonrecurring Items		0	5,477	5,477	0	5,477
172											
173					TOTAL SUBFUND CAR REVENUE		0	5,477	5,477	0	5,477
174											
175		49000	Other Sources								
176		49800			Transfers In - From ARPA Funds				0		0
177							0	0	0	0	0
178											
179					Total Transfers In		0	0	0	0	0
180											
181	Total Revenues and Transfers In						0	5,477	5,477	0	5,477
182											
183											
184											
185											
186	EXPENDITURES										
187		91130	Public Safety Projects								
188			718		Motor Vehicles				0	103,455	103,455
189											
190					TOTAL SUBFUND CAR EXPENSES		0	0	0	103,455	103,455
191											
192											
193	SUBFUND CAR SUMMARY:										
194					Beginning Balance July 1, 2022		200,054				
195					Less PY Encumbrances		(33,800)				
196											
197					Plus FY 20-21 Revenue		0	5,477	5,477	0	5,477
198											
199					Less FY 20-21 Expenditures		0	0	0	103,455	103,455
200											
201					Revenue/Expense Effect		0	5,477	5,477	(103,455)	(97,978)
202											
203									0		0
204									0		0
205											
206											
207					Estimated June 30 2023 Subfund CAR Balance		166,254	5,477	171,731	(103,455)	68,276
208											
209											

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H	I	J	K
1											
2					06/19/23						
3					6/19/23 12:55 PM		2022-2023	2022-2023	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
317											
318					SUBFUND 15M Jail Renovation						
319					REVENUE						
320			49000		Other Sources						
321			49100		Bonds Issued		0		0		0
322			44110		Investment Income		0	1,854	1,854		1,854
323									0		0
324											
325					Total Other Sources		0	1,854	1,854	0	1,854
326											
327					EXPENDITURES						
328			91130		Public Safety Projects						
329			307		Communication		0		0		0
330			399		Other Contracted Services				0	100,765	100,765
331			409		Crushed Stone		0		0		0
332			464		Top Soil		0		0		0
333			499		Other Supplies & Materials		0		0		0
334			708		Communication Equipment		0		0		0
335			790		Other Equipment		0	32,000	32,000		32,000
336											
337					TOTAL SUBFUND 15M EXPENDITURES		0	32,000	32,000	100,765	132,765
338											
339											
340					SUBFUND 15M SUMMARY:						
341					Total Beginning Balance July 1, 2022		481,276				
342					Less PY Encumbrances		(46,166)				
343					Available Fund Balance July 1, 2022		435,110				
344											
345					Plus FY 22-23 Revenue		0	1,854	1,854	0	1,854
346											
347					Less FY 22-23 Expenditures		0	32,000	32,000	100,765	132,765
348											
349					Revenue/Expense Effect		0	(30,146)	(30,146)	(100,765)	(130,911)
350											
351									0		0
352									0		0
353											
354					Estimated June 30 2023 Subfund 15M Balance		435,110	(30,146)	404,964	(100,765)	304,199
355											

LOUDON COUNTY
General Capital Projects Fund 171
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H	I	J	K
1											
2					06/19/23						
3					6/19/23 12:55 PM		2022-2023	2022-2023	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
795											
797					SUBFUND SCH - New High School @ Simpson Road in Lenoir City						
798					REVENUE						
799		49000			Other Sources - Non-Revenue						
800			49200		Notes Issued				0	2,600,000	2,600,000
801											
802					Total Other Non-Revenue Sources		0	0	0	2,600,000	2,600,000
803											
804					TOTAL SUBFUND SCH REVENUE		0	0	0	2,600,000	2,600,000
805											
806					EXPENDITURES						
807		82330			Education						
808			606		Other Debt Issuance Charges		0		0	19,500	19,500
809											
810					Total Expenses		0	0	0	19,500	19,500
811											
812		95100			Capital Projects Donated to School Department						
813			316		Contributions		0		0	2,580,500	2,580,500
814											
815					Total Expenses		0	0	0	2,580,500	2,580,500
816											
817											
818											
819											
820					SUBFUND SCH SUMMARY:						
821					Beginning Balance July 1, 2022		0				
822											
823					Plus FY 21-22 Revenue		0	0	0	2,600,000	2,600,000
824											
825					Less FY 21-22 Expenditures		0	0	0	2,600,000	2,600,000
826											
827					Revenue/Expense Effect		0	0	0	0	0
828											
829											
830											
831					Estimated June 30 2023 Subfund SCH Balance		0	0	0	0	0
832											

Loudon County Commission
EXHIBIT 062623-O

**A RESOULTION AMENDING THE EDUCATION CAPITAL PROJECTS FUND 177
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023**

WHEREAS, Loudon County Commission adopted the 2022 – 2023 budget that included the Education Capital Projects Fund 177 on June 27, 2022; and

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

WHEREAS, sources of revenue for the amendments in revenue budgets include Local Revenues; as well as Other Sources; and

WHEREAS, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 2022 – 2023 budget adoption; and

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

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

NOW, THEREFORE, BE IT RESOLVED, that the FY 2022 - 2023 Education Capital Projects Fund 177 has been amended by Loudon County Commission.

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

	Original Budget	Previously Approved Amends	Amends Approved this Res	Approved Amended Budget
Audited June 30, 2022 FB	1,395,570			
Less Audited Enc	(264,872)			
Available Fund Balance July 1, 2022	1,130,698			
Total Revenue & Transfers In	200,000	0	2,625,500	2,825,500
Total Available Funds	1,330,698	0	2,625,500	3,956,198
Total Expenditures & Transfers Out	978,900	0	2,338,932	3,317,832
Effect on Fund Balance	(778,900)	0	286,568	(492,332)
Ending Fund Balance	351,798	0	286,568	638,366

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

BE IT FINALLY RESOLVED, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session on

June 26, 2023

ATTEST:


Loudon County Clerk


Loudon County Commission Chair


Loudon County Mayor



Loudon County
Education Capital Projects Fund 177
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Fund 177					
2			6/19/2023 12:52	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
5	Education Capital Projects							
6								
7	Revenue							
8	Sub Fund	AFT						
9	40000	Local Taxes						
10	40200	County Local Option Taxes						
11	40285	Adequate Facilities/Development Tax	200,000			200,000	45,000	245,000
12	40285-PNLTY	Adequate Facilities Tax - Penalty & Interest	0			0	0	0
13								
14		Total Adequate Facilities/Development Tax	200,000	0		200,000	45,000	245,000
15								
16	Total Funds Educational Capital Projects		200,000	0		200,000	45,000	245,000
17								
18	Capital Funds School Expenditures							
19	Sub Fund	AFT						
20	91300	Education Capital Projects						
21	331 PNLTY	Legal Services	0			0		0
22	335 CTE	Maintenance & Repair - Buildings				0	11,050	11,050
23	335 EES	Maintenance & Repair - Buildings	0			0	5,540	5,540
24	335 HPS	Maintenance & Repair - Buildings	0			0	5,867	5,867
25	399	Other Contracted Services	75,000			75,000	(22,783)	52,217
26	399 CTE	Other Contracted Services	180,000			180,000	(13,320)	166,680
27	399 EES	Other Contracted Services	25,700			25,700	(2,203)	23,497
28	399 FLM	Other Contracted Services	30,000			30,000	(30,000)	0
29	399 GBS	Other Contracted Services	67,500			67,500	3,296	70,796
30	399 HPS	Other Contracted Services	32,250			32,250	(21,783)	10,467
31	399 LCTC	Other Contracted Services	19,050			19,050	(4,725)	14,325
32	399 LES	Other Contracted Services	93,000			93,000	(73,190)	19,810
33	399 LHS	Other Contracted Services	284,400			284,400	(59,981)	224,419
34	399 NMS	Other Contracted Services	154,300			154,300	(82,268)	72,032
35	399 PES	Other Contracted Services	12,000			12,000		12,000
36	399 SES	Other Contracted Services	5,700			5,700	1,150	6,850
37	790 LHS	Other Equipment	0			0	41,782	41,782
38			0			0		0
39								
40		Total Education Capital Projects	978,900	0		978,900	(241,568)	737,332
41		Total Expenditures	978,900	0		978,900	(241,568)	737,332
42								

Loudon County
Education Capital Projects Fund 177
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Fund 177					
2	Account Number		6/19/2023 12:52	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
43								
44	Audited Beginning FB - Sub Fund AFT			1,391,278		1,391,278		1,391,278
45	Less PY Encumbrances			(264,872)				
46								
47	Total Revenues			200,000	0	200,000	45,000	245,000
48								
49	Total Available Funds			1,326,406	0	1,326,406	45,000	1,371,406
50								
51	Total Expenditures			978,900	0	978,900	(241,568)	737,332
52								
53	Estimated Ending Fund Balance - Sub Fund AFT			347,506	0	347,506	286,568	634,074
54								
55								
56								

Loudon County
Education Capital Projects Fund 177
Fiscal Year Ending June 30, 2023

	A	B	C	D	E	F	G	H
1			Fund 177					
2			6/19/2023 12:52	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
57								
58			Fund 177					
59			6/19/2023 12:52	2022-2023	2022-2023	Approved	Proposed	Proposed
60	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
61								
62	Education Capital Projects							
63								
64	Revenue							
65	Sub Fund		SCH (New School @ Simpson Road)					
66	48000		Other Governments & Citizens Group					
67	48100		Other Governments					
68	48130		Contributions			0	2,580,500	2,580,500
69				0		0	0	0
70								
71			Total Other Governments	0	0	0	2,580,500	2,580,500
72								
73	Total Funds Educational Capital Projects			0	0	0	2,580,500	2,580,500
74								
75	Capital Funds School Expenditures							
76	Sub Fund		SCH (New School @ Simpson Road)					
77	91300		Education Capital Projects					
78				0		0		0
79	715		Land			0	2,580,500	2,580,500
80				0		0		0
81								
82			Total Education Capital Projects	0	0	0	2,580,500	2,580,500
83			Total Expenditures	0	0	0	2,580,500	2,580,500
84								
85								
86	Audited Beginning FB - Sub Fund SCH			0		0		0
87	Less PY Encumbrances			0				
88								
89	Total Revenues			0	0	0	2,580,500	2,580,500
90								
91	Total Available Funds			0	0	0	2,580,500	2,580,500
92								
93	Total Expenditures			0	0	0	2,580,500	2,580,500
94								
95	Estimated Ending Fund Balance - Sub Fund SCH			0	0	0	0	0
96								

Loudoun County Commission
EXHIBIT 062623-P

Template Name: LGC Defined
Created by: LGC

Loudoun County Finance
Summary Financial Statement by Fund
June 2023

User: Erin Rice
Date/Time: 6/26/2023 5:23 PM
Page 1 of 23

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	12,593,309.00	(12,844,277.65)	101.99 %	1,049,442.42	0.00	0.00 %
40120	Trustee's Collections - Prior Year	130,000.00	(99,052.88)	76.19 %	10,833.33	0.00	0.00 %
40125	Trustee Collection-Bankruptcy	3,000.00	(750.93)	25.03 %	250.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	75,000.00	(46,111.79)	61.48 %	6,250.00	(12,815.82)	205.05 %
40140	Interest And Penalty	25,000.00	(26,345.50)	105.38 %	2,083.33	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	384,422.00	(381,181.19)	99.16 %	32,035.17	0.00	0.00 %
40210	Local Option Sales Tax	1,266,600.00	(1,708,866.33)	134.92 %	105,550.00	(144,475.69)	136.88 %
40220	Hotel/Motel Tax	510,000.00	(736,381.73)	144.39 %	42,500.00	(53,092.26)	124.92 %
40250	Litigation Tax - General	100,000.00	(93,409.48)	93.41 %	8,333.33	(10,003.12)	120.04 %
40260	Litigation Tax - Special Purpose	290,000.00	(231,152.02)	79.71 %	24,166.67	(22,557.37)	93.34 %
40270	Business Tax	536,400.00	(1,168,769.55)	217.89 %	44,700.00	(310,743.03)	695.17 %
40275	Mixed Drink Tax	29,000.00	(39,420.46)	135.93 %	2,416.67	(3,843.23)	159.03 %
40320	Bank Excise Tax	73,844.00	(78,845.00)	106.77 %	6,153.67	0.00	0.00 %
40330	Wholesale Beer Tax	120,000.00	(118,804.15)	99.00 %	10,000.00	(13,758.69)	137.59 %
41120	Animal Registration	63,500.00	(62,771.00)	98.85 %	5,291.67	(5,225.00)	98.74 %
41140	Cable TV Franchise	332,000.00	(377,404.94)	113.68 %	27,666.67	0.00	0.00 %
41510	Beer Permits	3,500.00	(2,913.31)	83.24 %	291.67	0.00	0.00 %
41520	Building Permits	600,000.00	(561,987.00)	93.66 %	50,000.00	(31,688.00)	63.38 %
41590	Other Permits	30,000.00	(14,970.50)	49.90 %	2,500.00	(905.00)	36.20 %
42151	Interpreter Fee	250.00	0.00	0.00 %	20.83	0.00	0.00 %
42180	DUI Treatment Fines	2,600.00	(1,662.50)	63.94 %	216.67	(332.50)	153.46 %
42190	Data Entry Fee - Circuit Court	1,200.00	(468.00)	39.00 %	100.00	(48.00)	48.00 %
42191	Courtroom Security Fee	5,000.00	(5,278.15)	105.56 %	416.67	(744.19)	178.61 %
42210	Fines	10,000.00	(9,045.89)	90.46 %	833.33	(2,833.37)	340.00 %
42220	Officers Costs	20,000.00	(17,296.11)	86.48 %	1,666.67	(2,636.39)	158.18 %
42240	Drug Control Fines	2,200.00	(4,792.96)	217.86 %	183.33	(2,850.71)	1,554.93 %
42250	Jail Fees	1,560.00	(1,161.72)	74.47 %	130.00	(152.00)	116.92 %
42290	Data Entry Fee - Criminal Court	1,000.00	(1,453.00)	145.30 %	83.33	(330.00)	396.00 %
42292	Victims Assistance Assessments	5,450.00	(3,358.00)	61.61 %	454.17	(742.00)	163.38 %
42310	Fines	45,000.00	(89,586.97)	199.08 %	3,750.00	(4,824.10)	128.64 %
42320	Officers Costs	113,000.00	(69,835.35)	61.80 %	9,416.67	(6,998.34)	74.32 %
42330	Games And Fish Fines	500.00	(132.30)	26.46 %	41.67	(28.80)	69.12 %
42340	Drug Control Fines	7,500.00	(6,135.54)	81.81 %	625.00	(638.98)	102.24 %
42350	Jail Fees	5,200.00	(5,410.33)	104.04 %	433.33	(721.14)	166.42 %
42380	DUI Treatment Fines	15,000.00	(17,858.35)	119.06 %	1,250.00	(1,205.55)	96.44 %
42390	Data Entry Fee - General Sessions	18,000.00	(16,076.10)	89.31 %	1,500.00	(1,566.00)	104.40 %
42391	Courtroom Security Fee	100,000.00	(87,117.95)	87.12 %	8,333.33	(8,603.28)	103.24 %
42392	Victims Assistance Assessments	24,550.00	(22,338.55)	90.99 %	2,045.83	(2,949.47)	144.17 %

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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
42410	Fines	1,700.00	0.00	0.00 %	141.67	0.00	0.00 %
42440	Drug Control Fines	673.00	0.00	0.00 %	56.08	0.00	0.00 %
42490	Data Entry Fee - Juvenile Court	0.00	(460.00)	0.00 %	0.00	(48.00)	0.00 %
42520	Officers Costs	33,000.00	(1,995.92)	6.05 %	2,750.00	(219.45)	7.98 %
42530	Data Entry Fee - Chancery Court	13,900.00	(2,222.75)	15.99 %	1,158.33	(380.75)	32.87 %
42591	Courtroom Security Fee	2,580.00	(1,633.40)	63.31 %	215.00	(182.50)	84.88 %
42610	Fines	5,000.00	(5,609.00)	112.18 %	416.67	(450.00)	108.00 %
42990	Other Fines, Forfeitures, And Penalties	0.00	(16.62)	0.00 %	0.00	0.00	0.00 %
43190	Other General Service Charges	35,000.00	(23,304.00)	66.58 %	2,916.67	0.00	0.00 %
43366	Greenbelt Late Applicaion Fee	0.00	(50.00)	0.00 %	0.00	0.00	0.00 %
43370	Telephone Commissions	47,500.00	(58,194.76)	122.52 %	3,958.33	(9,856.86)	249.02 %
43383	Additional Fees - Titling and	0.00	(54,357.00)	0.00 %	0.00	(4,350.00)	0.00 %
43392	Data Processing Fee -Register	30,000.00	(22,934.00)	76.45 %	2,500.00	(2,078.00)	83.12 %
43394	Data Processing Fee - Sheriff	6,000.00	(4,645.86)	77.43 %	500.00	(554.80)	110.96 %
43395	Sex Offender Registraion Fee	3,000.00	(1,300.00)	43.33 %	250.00	0.00	0.00 %
43396	Data Processing Fee - County Clerk	1,000.00	(1,149.00)	114.90 %	83.33	(102.00)	122.40 %
43399	Vehicle Insurance Coverage and	2,000.00	(2,245.00)	112.25 %	166.67	(245.00)	147.00 %
44110	Investment Income	100,000.00	(121,036.13)	121.04 %	8,333.33	(29,231.59)	350.78 %
44120	Lease/Rentals	2,600.00	0.00	0.00 %	216.67	0.00	0.00 %
44130	Sale Of Materials And Supplies	3,750.00	0.00	0.00 %	312.50	0.00	0.00 %
44131	Commissary Sales	29,000.00	(39,480.33)	136.14 %	2,416.67	(5,163.19)	213.65 %
44140	Sale Of Maps	500.00	0.00	0.00 %	41.67	0.00	0.00 %
44160	Retirees' Insurance Payments	63,258.00	(57,048.15)	90.18 %	5,271.50	(2,577.31)	48.89 %
44161	Cobra Insurance Payments	2,873.00	(2,781.00)	96.80 %	239.42	0.00	0.00 %
44165	Rebates	0.00	(920.71)	0.00 %	0.00	0.00	0.00 %
44170	Miscellaneous Refunds	11,916.00	(20,075.88)	168.48 %	993.00	0.00	0.00 %
44530	Sale Of Equipment	10,500.00	(8,361.00)	79.63 %	875.00	0.00	0.00 %
44540	Sale Of Property	0.00	(700.00)	0.00 %	0.00	0.00	0.00 %
44570	Contributions & Gifts	49,678.00	(31,552.50)	63.51 %	4,139.83	(3,405.03)	82.25 %
44990	Other Local Revenues	0.00	(492,691.00)	0.00 %	0.00	0.00	0.00 %
45510	County Clerk	520,000.00	(692,983.70)	133.27 %	43,333.33	(112,805.81)	260.32 %
45520	Circuit Court Clerk	120,000.00	(109,427.28)	91.19 %	10,000.00	(24,231.71)	242.32 %
45540	General Sessions Court Clerk	340,000.00	(379,201.45)	111.53 %	28,333.33	(37,368.52)	131.89 %
45550	Clerk And Master	85,000.00	(54,350.33)	63.94 %	7,083.33	(8,773.95)	123.87 %
45580	Register	500,000.00	(396,532.95)	79.31 %	41,666.67	(36,275.88)	87.06 %
45590	Sheriff	18,000.00	(20,850.98)	115.84 %	1,500.00	(1,949.60)	129.97 %
45610	Trustee	880,000.00	(1,026,753.81)	116.68 %	73,333.33	0.00	0.00 %
46110	Juvenile Services Program	9,000.00	(4,500.00)	50.00 %	750.00	0.00	0.00 %
46140	Aging Programs	21,263.00	(17,947.00)	84.40 %	1,771.92	0.00	0.00 %

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46190	Other General Government Grants	49,300.00	(49,300.00)	100.00 %	4,108.33	0.00	0.00 %
46210	Law Enforcement Training Programs	41,600.00	(35,200.00)	84.62 %	3,466.67	0.00	0.00 %
46290	Other Public Safety Grants	10,000.00	(17,571.28)	175.71 %	833.33	0.00	0.00 %
46310	Health Department Programs	469,300.00	(341,547.13)	72.78 %	39,108.33	(97,411.82)	249.08 %
46830	Beer Tax	20,000.00	(19,199.62)	96.00 %	1,666.67	0.00	0.00 %
46835	Vehicle Certificate Of Title Fees	9,000.00	(10,450.45)	116.12 %	750.00	(898.40)	119.79 %
46840	Alcoholic Beverage Tax	96,000.00	(108,564.48)	113.09 %	8,000.00	0.00	0.00 %
46852	State Revenue Sharing -	60,000.00	(53,619.26)	89.37 %	5,000.00	(4,820.96)	96.42 %
46855	State Shared Sports Gaming Privilege	26,000.00	(60,458.32)	232.53 %	2,166.67	0.00	0.00 %
46915	Contracted Prisoner Board	165,000.00	(201,924.00)	122.38 %	13,750.00	0.00	0.00 %
46960	Registrar's Salary Supplement	15,000.00	(11,373.00)	75.82 %	1,250.00	0.00	0.00 %
46970	State Shared Sales Tax - Cities	6,000.00	(7,280.13)	121.34 %	500.00	(661.83)	132.37 %
46990	Other State Revenues	1,716.00	(1,346.20)	78.45 %	143.00	0.00	0.00 %
47220	Civil Defense Reimbursement	55,747.00	0.00	0.00 %	4,645.58	0.00	0.00 %
47235	Homeland Security Grants	18,000.00	0.00	0.00 %	1,500.00	0.00	0.00 %
47590	Other Federal Through State	138,124.00	(94,173.01)	68.18 %	11,510.33	(8,242.01)	71.61 %
47990	Other Direct Federal Revenue	180,803.00	(424,566.30)	234.82 %	15,066.92	0.00	0.00 %
48130	Contributions	26,000.00	(20,984.24)	80.71 %	2,166.67	0.00	0.00 %
48140	Contracted Services	47,084.00	(47,084.25)	100.00 %	3,923.67	0.00	0.00 %
48610	Donations	16,000.00	(10,188.03)	63.68 %	1,333.33	(489.00)	36.68 %
49700	Insurance Recovery	7,580.00	(22,604.20)	298.21 %	631.67	0.00	0.00 %
49800	Transfers In	292,955.00	(292,937.16)	99.99 %	24,412.92	0.00	0.00 %
	Total Revenues	22,243,485.00	(24,440,105.75)	109.88 %	1,853,623.75	(1,040,086.00)	56.11 %
Expenditures							
51100	County Commission	(220,152.00)	213,553.87	97.00 %	(18,346.00)	14,339.22	78.16 %
51210	Board Of Equalization	(3,440.00)	1,020.00	29.65 %	(286.67)	1,020.00	355.81 %
51220	Beer Board	(2,000.00)	1,117.05	55.85 %	(166.67)	0.00	0.00 %
51240	Other Boards And Committees	(7,200.00)	6,718.85	93.32 %	(600.00)	4,195.90	699.32 %
51300	County Mayor/Executive	(224,996.00)	213,912.27	95.07 %	(18,749.67)	16,015.31	85.42 %
51310	Personnel Office	(127,031.00)	122,793.31	96.66 %	(10,585.92)	8,569.56	80.95 %
51400	County Attorney	(180,000.00)	130,604.31	72.56 %	(15,000.00)	11,136.30	74.24 %
51500	Election Commission	(449,405.00)	417,624.14	92.93 %	(37,450.42)	14,771.36	39.44 %
51600	Register Of Deeds	(427,311.00)	413,413.62	96.75 %	(35,609.25)	27,028.33	75.90 %
51720	Planning	(169,958.00)	131,617.15	77.44 %	(14,163.17)	9,853.55	69.57 %
51750	Codes Compliance	(340,772.00)	298,538.58	87.61 %	(28,397.67)	22,080.89	77.76 %
51760	Geographical Information Systems	(77,202.00)	72,961.33	94.51 %	(6,433.50)	7,061.14	109.76 %
51800	County Buildings	(1,488,176.00)	1,398,860.16	94.00 %	(124,014.67)	62,814.15	50.65 %
51810	Other Facilities	(50,000.00)	39,773.01	79.55 %	(4,166.67)	(5,799.67)	-139.19 %

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51900	Other General Administration	(339,720.00)	333,961.65	98.30 %	(28,310.00)	1,095.77	3.87 %
51910	Preservation Of Records	(1,000.00)	102.58	10.26 %	(83.33)	0.00	0.00 %
52100	Accounting And Budgeting	(814,833.00)	744,438.25	91.36 %	(67,902.75)	48,619.32	71.60 %
52200	Purchasing	(347,616.00)	327,308.85	94.16 %	(28,968.00)	22,910.65	79.09 %
52300	Property Assessor's Office	(589,583.00)	502,536.26	85.24 %	(49,131.92)	32,567.27	66.29 %
52400	County Trustee's Office	(425,500.00)	398,489.97	93.65 %	(35,458.33)	26,443.54	74.58 %
52500	County Clerk's Office	(850,834.00)	796,234.26	93.58 %	(70,902.83)	56,300.58	79.41 %
52600	Data Processing	(216,809.00)	199,441.20	91.99 %	(18,067.42)	10,575.08	58.53 %
53100	Circuit Court	(545,072.00)	497,647.81	91.30 %	(45,422.67)	35,542.38	78.25 %
53300	General Sessions Court	(805,778.00)	754,528.46	93.64 %	(67,148.17)	59,093.02	88.00 %
53310	General Sessions Judge	(553,930.00)	526,395.73	95.03 %	(46,160.83)	42,963.16	93.07 %
53400	Chancery Court	(379,270.00)	360,278.40	94.99 %	(31,605.83)	24,410.24	77.23 %
53500	Juvenile Court	(357,958.00)	330,880.29	92.44 %	(29,829.83)	24,653.02	82.65 %
53700	Judicial Commissioners	(77,598.00)	70,650.66	91.05 %	(6,466.50)	5,571.06	86.15 %
53900	Other Administration Of Justice	(19,300.00)	10,633.29	55.09 %	(1,608.33)	1,810.85	112.59 %
53920	Courtroom Security	(1,500.00)	0.00	0.00 %	(125.00)	0.00	0.00 %
53930	Victim Assistance Programs	(30,000.00)	28,449.55	94.83 %	(2,500.00)	3,691.47	147.66 %
54110	Sheriff's Department	(5,985,377.00)	5,634,521.10	94.14 %	(498,781.42)	426,405.22	85.49 %
54120	Special Patrols	(65,300.00)	49,300.00	75.50 %	(5,441.67)	0.00	0.00 %
54130	Traffic Control	(34,500.00)	8,003.74	23.20 %	(2,875.00)	202.84	7.06 %
54160	Administration Of The Sexual Offender	(2,250.00)	0.00	0.00 %	(187.50)	0.00	0.00 %
54210	Jail	(4,487,039.00)	3,774,413.52	84.12 %	(373,919.92)	249,191.48	66.64 %
54320	Rural Fire Protection	(341,500.00)	341,500.00	100.00 %	(28,458.33)	0.00	0.00 %
54410	Civil Defense	(220,943.00)	178,510.24	80.79 %	(18,411.92)	16,052.73	87.19 %
54490	Other Emergency Management	(34,000.00)	25,195.80	74.11 %	(2,833.33)	1,406.72	49.65 %
54610	County Coroner/Medical Examiner	(125,000.00)	99,100.00	79.28 %	(10,416.67)	13,300.00	127.68 %
54900	Other Public Safety	(545,000.00)	545,000.04	100.00 %	(45,416.67)	0.04	0.00 %
55110	Local Health Center	(51,254.00)	37,596.51	73.35 %	(4,271.17)	415.39	9.73 %
55120	Rabies And Animal Control	(519,674.00)	437,942.41	84.27 %	(43,306.17)	23,031.40	53.18 %
55190	Other Local Health Services	(469,300.00)	366,475.50	78.09 %	(39,108.33)	29,479.59	75.38 %
56300	Senior Citizens Assistance	(319,616.00)	291,346.85	91.16 %	(26,634.67)	15,612.18	58.62 %
57100	Agricultural Extension Service	(192,633.00)	185,971.50	96.54 %	(16,052.75)	1,328.22	8.27 %
57500	Soil Conservation	(56,525.00)	33,467.66	59.21 %	(4,710.42)	2,581.44	54.80 %
57700	Flood Control	(2,000.00)	2,000.00	100.00 %	(166.67)	0.00	0.00 %
57800	Storm Water Management	(4,000.00)	3,585.00	89.63 %	(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	(183,106.00)	183,105.04	100.00 %	(15,258.83)	7,314.00	47.93 %
58130	Housing And Urban Development	(6,750.00)	3,750.00	55.56 %	(562.50)	0.00	0.00 %
58300	Veteran's Services	(76,541.00)	62,010.28	81.02 %	(6,378.42)	4,056.82	63.60 %

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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
58500	Contributions To Other Agencies	(78,100.00)	78,100.00	100.00 %	(6,508.33)	0.00	0.00 %
58600	Employee Benefits	(10,300.00)	7,171.40	69.63 %	(858.33)	100.00	11.65 %
58900	Miscellaneous	(555,000.00)	316,613.92	57.05 %	(46,250.00)	0.00	0.00 %
99100	Transfers Out	(35,000.00)	35,000.00	100.00 %	(2,916.67)	0.00	0.00 %
Total Expenditures		(24,644,652.00)	22,164,165.37	89.93 %	(2,053,721.00)	1,379,811.52	67.19 %
Total 101	General	(2,401,167.00)	(2,275,940.38)	-94.78 %	(200,097.25)	339,725.52	169.78 %

112 Courthouse & Jail Maintenance		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40266	Litigation Tax-Jail, Wrkhse,	100,000.00	(93,272.12)	93.27 %	8,333.33	(9,484.29)	113.81 %
	Total Revenues	100,000.00	(93,272.12)	93.27 %	8,333.33	(9,484.29)	113.81 %
Expenditures							
58900	Miscellaneous	(2,000.00)	905.89	45.29 %	(166.67)	0.00	0.00 %
91120	Administration Of Justice Projects	(183,064.00)	0.00	0.00 %	(15,255.33)	0.00	0.00 %
99100	Transfers Out	(125,000.00)	125,000.00	100.00 %	(10,416.67)	0.00	0.00 %
	Total Expenditures	(310,064.00)	125,905.89	40.61 %	(25,838.67)	0.00	0.00 %
Total 112	Courthouse & Jail Maintenance	(210,064.00)	32,633.77	15.54 %	(17,505.33)	(9,484.29)	-54.18 %

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	(3,786.06)	84.13 %	375.00	(386.68)	103.11 %
	Total Revenues	4,500.00	(3,786.06)	84.13 %	375.00	(386.68)	103.11 %
Expenditures							
56500	Libraries	(4,600.00)	1,766.53	38.40 %	(383.33)	(0.11)	-0.03 %
58900	Miscellaneous	(150.00)	36.75	24.50 %	(12.50)	0.00	0.00 %
	Total Expenditures	(4,750.00)	1,803.28	37.96 %	(395.83)	(0.11)	-0.03 %
Total 114	Law Library	(250.00)	(1,982.78)	-793.11 %	(20.83)	(386.79)	-1,856.59

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115 Public Library		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	311,521.00	(315,342.95)	101.23 %	25,960.08	0.00	0.00 %
40120	Trustee's Collections - Prior Year	3,500.00	(2,595.69)	74.16 %	291.67	0.00	0.00 %
40125	Trustee's Collections - Bankruptcy	200.00	(19.96)	9.98 %	16.67	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	2,000.00	(1,351.42)	67.57 %	166.67	(375.60)	225.36 %
40140	Interest And Penalty	900.00	(672.60)	74.73 %	75.00	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	10,325.00	(10,324.81)	100.00 %	860.42	0.00	0.00 %
40320	Bank Excise Tax	2,400.00	(1,935.74)	80.66 %	200.00	0.00	0.00 %
43350	Copy Fees	5,692.00	(5,599.45)	98.37 %	474.33	(259.45)	54.70 %
43360	Library Fees	6,593.00	(4,166.15)	63.19 %	549.42	(770.15)	140.18 %
44130	Sale Of Materials And Supplies	467.00	(468.05)	100.22 %	38.92	0.00	0.00 %
44160	Retirees' Insurance Payments	5,195.00	(5,194.08)	99.98 %	432.92	(336.67)	77.77 %
44170	Miscellaneous Refunds	81.00	(80.46)	99.33 %	6.75	0.00	0.00 %
44570	Contributions & Gifts	4,105.00	(2,561.18)	62.39 %	342.08	(132.81)	38.82 %
46190	Other General Government Grants	3,000.00	(3,000.00)	100.00 %	250.00	0.00	0.00 %
47301	COVID-19 Grant #1	0.00	0.00	0.00 %	0.00	0.00	0.00 %
48130	Contributions	38,515.00	(38,515.87)	100.00 %	3,209.58	0.00	0.00 %
48610	Donations	31,232.00	(31,232.50)	100.00 %	2,602.67	0.00	0.00 %
49800	Transfers In	8,932.00	(8,932.00)	100.00 %	744.33	0.00	0.00 %
	Total Revenues	434,658.00	(431,992.91)	99.39 %	36,221.50	(1,874.68)	5.18 %
Expenditures							
56500	Libraries	(451,784.00)	427,641.34	94.66 %	(37,648.67)	26,776.64	71.12 %
	Total Expenditures	(451,784.00)	427,641.34	94.66 %	(37,648.67)	26,776.64	71.12 %
Total	115 Public Library	(17,126.00)	(4,351.57)	-25.41 %	(1,427.17)	24,901.96	1,744.85

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116 Solid Waste/Sanitation		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40125	Trustee's Collections - Bankruptcy	0.00	(1.24)	0.00 %	0.00	0.00	0.00 %
40140	Interest And Penalty	0.00	(1.30)	0.00 %	0.00	0.00	0.00 %
40210	Local Option Sales Tax	733,400.00	(989,485.67)	134.92 %	61,116.67	(83,655.82)	136.88 %
44145	Sale Of Recycled Materials	100,000.00	(115,429.15)	115.43 %	8,333.33	(7,086.68)	85.04 %
44160	Retirees' Insurance Payments	435.00	(424.68)	97.63 %	36.25	(34.19)	94.32 %
44170	Miscellaneous Refunds	225.00	(193.07)	85.81 %	18.75	0.00	0.00 %
46170	Solid Waste Grants	0.00	0.00	0.00 %	0.00	0.00	0.00 %
46430	Litter Program	49,200.00	(35,006.93)	71.15 %	4,100.00	(3,006.97)	73.34 %
46990	Other State Revenues	50,000.00	(44,887.84)	89.78 %	4,166.67	0.00	0.00 %
49800	Transfers In	24,667.00	(24,666.47)	100.00 %	2,055.58	0.00	0.00 %
	Total Revenues	957,927.00	(1,210,096.35)	126.32 %	79,827.25	(93,783.66)	117.48 %
Expenditures							
55720	Sanitation Education/Information	(49,200.00)	45,613.61	92.71 %	(4,100.00)	1,798.31	43.86 %
55732	Convenience Centers	(1,090,338.00)	1,049,434.94	96.25 %	(90,861.50)	57,725.94	63.53 %
55739	Other Waste Collection	(50,000.00)	25,383.00	50.77 %	(4,166.67)	0.00	0.00 %
	Total Expenditures	(1,189,538.00)	1,120,431.55	94.19 %	(99,128.17)	59,524.25	60.05 %
Total 116	Solid Waste/Sanitation	(231,611.00)	(89,664.80)	-38.71 %	(19,300.92)	(34,259.41)	-177.50

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119 Industrial/Economic Development		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44120	Lease/Rentals	21,295.00	(15,016.66)	70.52 %	1,774.58	0.00	0.00 %
44540	Sale Of Property	404,000.00	(404,000.00)	100.00 %	33,666.67	0.00	0.00 %
	Total Revenues	425,295.00	(419,016.66)	98.52 %	35,441.25	0.00	0.00 %
Expenditures							
58120	Industrial Development	(396,300.00)	374,150.17	94.41 %	(33,025.00)	0.00	0.00 %
	Total Expenditures	(396,300.00)	374,150.17	94.41 %	(33,025.00)	0.00	0.00 %
Total 119	Industrial/Economic Development	28,995.00	(44,866.49)	154.74 %	2,416.25	0.00	0.00 %

122 Drug Control		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
42240	Drug Control Fines	10,000.00	(13,462.64)	134.63 %	833.33	(5,054.71)	606.57 %
42340	Drug Control Fines	6,000.00	(6,135.59)	102.26 %	500.00	(638.99)	127.80 %
42865	Drug Task Force Forfeitures And	3,000.00	(2,195.00)	73.17 %	250.00	0.00	0.00 %
42910	Proceeds From Confiscated Property	50,000.00	(51,139.44)	102.28 %	4,166.67	0.00	0.00 %
43370	Telephone Commissions	22,500.00	(22,500.00)	100.00 %	1,875.00	0.00	0.00 %
44530	Sale Of Equipment	10,000.00	0.00	0.00 %	833.33	0.00	0.00 %
44570	Contributions & Gifts	15,000.00	(20,736.25)	138.24 %	1,250.00	(1,800.00)	144.00 %
	Total Revenues	116,500.00	(116,168.92)	99.72 %	9,708.33	(7,493.70)	77.19 %
Expenditures							
54150	Drug Enforcement	(134,912.00)	129,019.60	95.63 %	(11,242.67)	41,252.80	366.93 %
	Total Expenditures	(134,912.00)	129,019.60	95.63 %	(11,242.67)	41,252.80	366.93 %
Total 122	Drug Control	(18,412.00)	12,850.68	69.80 %	(1,534.33)	33,759.10	2,200.25

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127 Other General Government Special Revenue		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44110	Investment Income	30,000.00	(36,140.03)	120.47 %	2,500.00	0.00	0.00 %
47901	American Rescue Plan Act Grant #6	5,251,037.00	(5,251,037.50)	100.00 %	437,586.42	0.00	0.00 %
	Total Revenues	5,281,037.00	(5,287,177.53)	100.12 %	440,086.42	0.00	0.00 %
Expenditures							
91401	ARPA Grant #1-PUBLIC SAFETY	(3,768,315.00)	3,765,247.89	99.92 %	(314,026.25)	1,720,083.32	547.75 %
91402	ARPA Grant #2 - HIGHWAY	(1,230,000.00)	1,181,545.64	96.06 %	(102,500.00)	108,959.60	106.30 %
91403	American Rescue Plan Act Grant #3	(415,800.00)	270,948.29	65.16 %	(34,650.00)	125,605.00	362.50 %
91404	American Rescue Plan Act Grant #4	(702,075.00)	702,075.00	100.00 %	(58,506.25)	702,075.00	1,200.00 %
91405	American Rescue Plan Act Grant #5	(3,012,658.00)	532,423.25	17.67 %	(251,054.83)	0.00	0.00 %
99100	Transfers Out	(840,684.00)	800,666.46	95.24 %	(70,057.00)	0.00	0.00 %
	Total Expenditures	(9,969,532.00)	7,252,906.53	72.75 %	(830,794.33)	2,656,722.92	319.78 %
Total	127 Other General Government Special	(4,688,495.00)	1,965,729.00	41.93 %	(390,707.92)	2,656,722.92	679.98 %

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

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131 Highway/Public Works		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	726,803.00	(741,286.58)	101.99 %	60,566.92	0.00	0.00 %
40120	Trustee's Collections - Prior Year	15,000.00	(4,635.12)	30.90 %	1,250.00	0.00	0.00 %
40125	Bankruptcy	540.00	(42.86)	7.94 %	45.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	5,500.00	(2,401.70)	43.67 %	458.33	(667.50)	145.64 %
40140	Interest And Penalty	2,000.00	(1,358.13)	67.91 %	166.67	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	18,155.00	(18,196.77)	100.23 %	1,512.92	0.00	0.00 %
40280	Mineral Severance Tax	90,000.00	(67,254.95)	74.73 %	7,500.00	0.00	0.00 %
40320	Bank Excise Tax	4,000.00	(4,550.42)	113.76 %	333.33	0.00	0.00 %
44130	Sale Of Materials And Supplies	5,000.00	(9,973.44)	199.47 %	416.67	(1,050.40)	252.10 %
44145	Sale Of Recycled Materials	200.00	(729.00)	364.50 %	16.67	0.00	0.00 %
44160	Retirees' Insurance Payments	25,535.00	(8,557.00)	33.51 %	2,127.92	0.00	0.00 %
44170	Miscellaneous Refunds	3,000.00	(2,136.92)	71.23 %	250.00	0.00	0.00 %
44560	Damages Recovered From Individuals	0.00	(7,863.75)	0.00 %	0.00	(7,863.75)	0.00 %
46410	Bridge Program	486,100.00	0.00	0.00 %	40,508.33	0.00	0.00 %
46420	State Aid Program	525,080.00	(325,087.44)	61.91 %	43,756.67	0.00	0.00 %
46920	Gasoline And Motor Fuel Tax	2,440,999.00	(2,192,745.84)	89.83 %	203,416.58	(214,806.37)	105.60 %
46930	Petroleum Special Tax	31,458.00	(33,335.97)	105.97 %	2,621.50	(3,030.54)	115.60 %
47590	Other Federal Through State	0.00	(772,480.54)	0.00 %	0.00	0.00	0.00 %
49600	Proceeds From Sale Of Capital Assets	69,000.00	0.00	0.00 %	5,750.00	0.00	0.00 %
49700	Insurance Recovery	20,000.00	(24,016.44)	120.08 %	1,666.67	0.00	0.00 %
49800	Transfers In	61,217.00	(61,217.83)	100.00 %	5,101.42	0.00	0.00 %
	Total Revenues	4,529,587.00	(4,277,870.70)	94.44 %	377,465.58	(227,418.56)	60.25 %
Expenditures							
61000	Administration	(1,028,823.00)	967,557.84	94.05 %	(85,735.25)	71,777.42	83.72 %
62000	Highway And Bridge Maintenance	(1,116,806.00)	1,086,531.26	97.29 %	(93,067.17)	(14,095.36)	-15.15 %
63100	Operation And Maintenance Of	(425,500.00)	390,660.72	91.81 %	(35,458.33)	3,707.44	10.46 %
65000	Other Charges	(217,705.00)	202,596.20	93.06 %	(18,142.08)	267.24	1.47 %
66000	Employee Benefits	(494,638.00)	466,433.89	94.30 %	(41,219.83)	31,309.55	75.96 %
68000	Capital Outlay	(1,269,097.00)	722,192.35	56.91 %	(105,758.08)	1,150.94	1.09 %
	Total Expenditures	(4,552,569.00)	3,835,972.26	84.26 %	(379,380.75)	94,117.23	24.81 %
Total	131 Highway/Public Works	(22,982.00)	(441,898.44)	-1,922.80 %	(1,915.17)	(133,301.33)	-6,960.30

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141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	11,022,179.00	(11,232,941.23)	101.91 %	918,514.92	0.00	0.00 %
40120	Trustee's Collections - Prior Year	100,000.00	(79,393.23)	79.39 %	8,333.33	0.00	0.00 %
40125	Bankruptcy	15,000.00	(816.18)	5.44 %	1,250.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	175,000.00	(41,368.02)	23.64 %	14,583.33	(11,630.46)	79.75 %
40140	Interest And Penalty	35,000.00	(22,934.95)	65.53 %	2,916.67	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	324,645.00	(325,396.79)	100.23 %	27,053.75	0.00	0.00 %
40210	Local Option Sales Tax	4,800,000.00	(6,320,314.04)	131.67 %	400,000.00	(582,873.94)	145.72 %
40275	Mixed Drink Tax	35,000.00	(54,330.97)	155.23 %	2,916.67	(3,843.23)	131.77 %
40320	Bank Excise Tax	30,000.00	(69,010.39)	230.03 %	2,500.00	0.00	0.00 %
41110	Marriage Licenses	1,200.00	(1,415.50)	117.96 %	100.00	(175.75)	175.75 %
43570	Receipts From Individual Schools	15,000.00	(11,779.50)	78.53 %	1,250.00	0.00	0.00 %
43990	Other Charges For Services	5,550.00	0.00	0.00 %	462.50	0.00	0.00 %
44110	Investment Income	75,000.00	(45,612.67)	60.82 %	6,250.00	0.00	0.00 %
44160	Retirees' Insurance Payments	62,400.00	(62,634.37)	100.38 %	5,200.00	(1,769.65)	34.03 %
44161	Cobra Insurance Payments	0.00	(347.71)	0.00 %	0.00	0.00	0.00 %
44165	Rebates	0.00	(127.57)	0.00 %	0.00	0.00	0.00 %
44170	Miscellaneous Refunds	2,000.00	(5,379.40)	268.97 %	166.67	0.00	0.00 %
44530	Sale Of Equipment	4,026.00	(291.50)	7.24 %	335.50	0.00	0.00 %
46511	Basic Education Program	23,710,500.00	(23,125,950.00)	97.53 %	1,975,875.00	(1,753,650.00)	88.75 %
46515	Early Childhood Education	752,279.00	(752,278.67)	100.00 %	62,689.92	0.00	0.00 %
46590	Other State Education Funds	1,087,077.00	(373,728.29)	34.38 %	90,589.75	(34,821.36)	38.44 %
46591	Coordinated School Health	160,000.00	(130,017.89)	81.26 %	13,333.33	(14,357.99)	107.68 %
46594	Family Resource Centers	30,211.00	(29,611.65)	98.02 %	2,517.58	0.00	0.00 %
46610	Career Ladder Program	67,000.00	(41,300.44)	61.64 %	5,583.33	0.00	0.00 %
46790	Other Vocational	3,000,000.00	(461,032.56)	15.37 %	250,000.00	(313,060.02)	125.22 %
46851	State Revenue Sharing -T.V.A.	1,150,000.00	(1,299,171.69)	112.97 %	95,833.33	(322,310.60)	336.32 %
46981	Safe Schools	85,260.00	(82,633.06)	96.92 %	7,105.00	(17,182.03)	241.83 %
47147	Safe And Drug-Free Schools-St Grants	264,982.00	(220,103.98)	83.06 %	22,081.83	(36,872.53)	166.98 %
47590	Other Federal Through State	210,632.00	(182,906.23)	86.84 %	17,552.67	(38,061.90)	216.84 %
47640	Rotc Reimbursement	71,000.00	(76,239.38)	107.38 %	5,916.67	0.00	0.00 %
48130	Contributions	10,000.00	(10,000.00)	100.00 %	833.33	0.00	0.00 %
48610	Donations	59,955.00	(58,554.88)	97.66 %	4,996.25	(1,433.00)	28.68 %
49700	Insurance Recovery	57,383.00	(56,882.93)	99.13 %	4,781.92	0.00	0.00 %
	Total Revenues	47,418,279.00	(45,174,505.67)	95.27 %	3,951,523.25	(3,132,042.46)	79.26 %
Expenditures							
71100	Regular Instruction Program	(26,154,874.00)	24,799,161.05	94.82 %	(2,179,572.83)	4,222,702.34	193.74 %
71200	Special Education Program	(3,585,540.00)	3,482,336.94	97.12 %	(298,795.00)	560,602.31	187.62 %

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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
71300	Vocational Education Program	(4,161,927.00)	2,296,219.98	55.17 %	(346,827.25)	179,373.48	51.72 %
72110	Attendance	(65,893.00)	64,155.46	97.36 %	(5,491.08)	5,319.60	96.88 %
72120	Health Services	(739,950.00)	412,379.66	55.73 %	(61,662.50)	86,007.39	139.48 %
72130	Other Student Support	(1,443,865.00)	1,365,509.27	94.57 %	(120,322.08)	199,004.00	165.39 %
72210	Regular Instruction Program	(1,824,712.00)	1,764,387.22	96.69 %	(152,059.33)	244,593.30	160.85 %
72220	Special Education Program	(581,407.00)	545,036.20	93.74 %	(48,450.58)	50,787.63	104.82 %
72230	Vocational Education Program	(182,091.00)	176,886.17	97.14 %	(15,174.25)	13,158.46	86.72 %
72250	Technology	(998,533.00)	969,616.21	97.10 %	(83,211.08)	45,344.26	54.49 %
72310	Board Of Education	(804,203.00)	733,724.11	91.24 %	(67,016.92)	24,275.88	36.22 %
72320	Office Of The Superintendent	(407,288.00)	401,631.74	98.61 %	(33,940.67)	28,745.89	84.69 %
72410	Office Of The Principal	(1,313,476.00)	1,251,062.22	95.25 %	(109,456.33)	92,790.49	84.77 %
72510	Fiscal Services	(95,344.00)	93,490.31	98.06 %	(7,945.33)	7,704.89	96.97 %
72610	Operation Of Plant	(3,993,622.00)	3,836,328.36	96.06 %	(332,801.83)	84,211.02	25.30 %
72620	Maintenance Of Plant	(360,322.00)	284,650.77	79.00 %	(30,026.83)	19,648.75	65.44 %
72710	Transportation	(2,356,543.00)	2,222,801.80	94.32 %	(196,378.58)	6,807.68	3.47 %
72810	Central And Other	0.00	0.00	0.00 %	0.00	0.00	0.00 %
72901	COVID-19 Expenditures	(50,000.00)	0.00	0.00 %	(4,166.67)	0.00	0.00 %
73100	Food Service	(26,346.00)	25,796.01	97.91 %	(2,195.50)	25,796.01	1,174.95 %
73300	Community Services	(562,590.00)	536,966.34	95.45 %	(46,882.50)	54,040.92	115.27 %
73400	Early Childhood Education	(914,744.00)	893,378.43	97.66 %	(76,228.67)	132,926.10	174.38 %
76100	Regular Capital Outlay	(225,000.00)	0.00	0.00 %	(18,750.00)	0.00	0.00 %
	Total Expenditures	(50,848,270.00)	46,155,518.25	90.77 %	(4,237,355.83)	6,083,840.40	143.58 %
Total	141 General Purpose School	(3,429,991.00)	981,012.58	28.60 %	(285,832.58)	2,951,797.94	1,032.70

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142 School Federal Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47131	Vocational Educ - Basic Grants To	100,508.88	(100,138.89)	99.63 %	8,375.74	0.00	0.00 %
47141	Title 1 Grants To Local Educ Agencies	1,163,604.74	(913,120.00)	78.47 %	96,967.06	(57,151.62)	58.94 %
47143	Special Education - Grants To States	1,466,413.60	(1,172,821.42)	79.98 %	122,201.13	(161,347.79)	132.03 %
47145	Special Education Preschool Grants	27,484.11	(25,142.60)	91.48 %	2,290.34	(4,776.69)	208.56 %
47146	English Language Acquisition Grants	37,724.43	(20,675.14)	54.81 %	3,143.70	(349.02)	11.10 %
47147	Safe And Drug-Free Schools-St Grants	1,300.00	(1,166.29)	89.71 %	108.33	0.00	0.00 %
47189	Eisenhower Prof Development State	314,037.37	(173,724.46)	55.32 %	26,169.78	(10,680.15)	40.81 %
47307	COVID-19 Grant B	1,619,683.56	(1,563,790.75)	96.55 %	134,973.63	(76,493.64)	56.67 %
47309	COVID-19 Grant D	89,000.00	(89,000.00)	100.00 %	7,416.67	0.00	0.00 %
47401	American Rescue Plan Act Grant #1	6,289,685.85	(1,136,693.91)	18.07 %	524,140.49	(144,519.10)	27.57 %
47402	American Rescue Plan Act Grant #2	152,234.81	(149,791.30)	98.39 %	12,686.23	(8,805.05)	69.41 %
47403	American Rescue Plan Act Grant #3	9,086.03	(9,086.03)	100.00 %	757.17	(1,835.75)	242.45 %
47404	American Rescue Plan Act Grant #4	20,149.01	(5,907.48)	29.32 %	1,679.08	0.00	0.00 %
47590	Other Federal Through State	681,055.12	(520,713.28)	76.46 %	56,754.59	(52,245.17)	92.05 %
	Total Revenues	11,971,967.51	(5,881,771.55)	49.13 %	997,663.96	(518,203.98)	51.94 %
Expenditures							
71100	Regular Instruction Program	(6,768,048.32)	3,554,562.39	52.52 %	(564,004.03)	235,725.94	41.80 %
71200	Special Education Program	(1,177,153.00)	918,443.93	78.02 %	(98,096.08)	135,934.85	138.57 %
71300	Vocational Education Program	(72,626.37)	72,626.37	100.00 %	(6,052.20)	0.00	0.00 %
72120	Health Services	(449,825.26)	387,855.09	86.22 %	(37,485.44)	34,610.41	92.33 %
72130	Other Student Support	(1,179,262.61)	450,625.16	38.21 %	(98,271.88)	29,131.09	29.64 %
72210	Regular Instruction Program	(1,130,294.29)	766,065.87	67.78 %	(94,191.19)	63,285.76	67.19 %
72220	Special Education Program	(622,237.49)	448,816.39	72.13 %	(51,853.12)	3,089.40	5.96 %
72230	Vocational Education Program	(4,300.00)	4,351.88	101.21 %	(358.33)	0.00	0.00 %
72250	Technology	(229,150.00)	228,588.43	99.75 %	(19,095.83)	(17,100.00)	-89.55 %
72510	Fiscal Services	(44,022.50)	44,022.50	100.00 %	(3,668.54)	0.00	0.00 %
72620	Maintenance Of Plant	(20,000.00)	0.00	0.00 %	(1,666.67)	0.00	0.00 %
72710	Transportation	(85,309.00)	0.00	0.00 %	(7,109.08)	0.00	0.00 %
73100	Food Service	(2,872.67)	2,872.00	99.98 %	(239.39)	0.00	0.00 %
76100	Regular Capital Outlay	(186,866.00)	186,876.00	100.01 %	(15,572.17)	0.00	0.00 %
	Total Expenditures	(11,971,967.51)	7,065,706.01	59.02 %	(997,663.96)	484,677.45	48.58 %
Total	142 School Federal Projects	0.00	1,183,934.46	100.00 %	0.00	(33,526.53)	0.00 %

Loudon County Finance
Summary Financial Statement by Fund
June 2023

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	503,038.00	(371,528.00)	73.86 %	41,919.83	0.00	0.00 %
43522	Lunch Payments - Adults	38,000.00	(21,758.40)	57.26 %	3,166.67	0.00	0.00 %
43523	Income From Breakfast	0.00	(99.30)	0.00 %	0.00	0.00	0.00 %
43525	A La Carte Sales	20,000.00	(4,205.90)	21.03 %	1,666.67	0.00	0.00 %
43570	Receipts From Individual Schools	100.00	(47.25)	47.25 %	8.33	0.00	0.00 %
44110	Investment Income	5,000.00	(6,998.93)	139.98 %	416.67	0.00	0.00 %
44165	Rebates	0.00	(16,777.62)	0.00 %	0.00	0.00	0.00 %
44170	Miscellaneous Refunds	0.00	(108.97)	0.00 %	0.00	0.00	0.00 %
46520	School Food Service	31,000.00	(26,917.92)	86.83 %	2,583.33	0.00	0.00 %
47111	USDA School Lunch Program	1,437,103.00	(1,260,929.93)	87.74 %	119,758.58	(150,888.53)	125.99 %
47113	Breakfast	594,745.00	(360,768.95)	60.66 %	49,562.08	(43,039.33)	86.84 %
47114	USDA - Other	341,911.00	(286,656.33)	83.84 %	28,492.58	(4,749.84)	16.67 %
47990	Other Direct Federal Revenue	202,000.00	(263,969.00)	130.68 %	16,833.33	0.00	0.00 %
	Total Revenues	3,172,897.00	(2,620,766.50)	82.60 %	264,408.08	(198,677.70)	75.14 %
Expenditures							
58900	Miscellaneous	0.00	0.00	0.00 %	0.00	0.00	0.00 %
73100	Food Service	(3,401,906.00)	2,904,053.12	85.37 %	(283,492.17)	192,751.12	67.99 %
	Total Expenditures	(3,401,906.00)	2,904,053.12	85.37 %	(283,492.17)	192,751.12	67.99 %
Total	143 Central Cafeteria	(229,009.00)	283,286.62	123.70 %	(19,084.08)	(5,926.58)	-31.06 %

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	922,925.00	(941,315.44)	101.99 %	76,910.42	0.00	0.00 %
40120	Trustee's Collections - Prior Year	10,000.00	(9,183.82)	91.84 %	833.33	0.00	0.00 %
40125	Bankruptcy	1,000.00	(87.83)	8.78 %	83.33	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	10,000.00	(7,236.84)	72.37 %	833.33	(2,011.33)	241.36 %
40140	Interest And Penalty	6,000.00	(2,235.75)	37.26 %	500.00	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	84,508.00	(84,001.52)	99.40 %	7,042.33	0.00	0.00 %
40320	Bank Excise Tax	1,000.00	(5,778.30)	577.83 %	83.33	0.00	0.00 %
44110	Investment Income	3,000.00	(10,871.31)	362.38 %	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	(203,472.00)	86.80 %	19,535.00	(50,868.00)	260.39 %
49800	Transfers In	125,000.00	(125,000.00)	100.00 %	10,416.67	0.00	0.00 %
	Total Revenues	1,424,853.00	(1,389,182.81)	97.50 %	118,737.75	(52,879.33)	44.53 %
Expenditures							
82110	General Government	(895,000.00)	895,000.00	100.00 %	(74,583.33)	0.00	0.00 %
82210	General Government	(473,424.00)	473,423.50	100.00 %	(39,452.00)	0.00	0.00 %
82310	General Government	(271,920.00)	226,132.02	83.16 %	(22,660.00)	19,456.00	85.86 %
	Total Expenditures	(1,640,344.00)	1,594,555.52	97.21 %	(136,695.33)	19,456.00	14.23 %
Total 151	General Debt Service	(215,491.00)	205,372.71	95.30 %	(17,957.58)	(33,423.33)	-186.12

Loudon County Finance
Summary Financial Statement by Fund
June 2023

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	2,957,466.00	(3,032,185.35)	102.53 %	246,455.50	0.00	0.00 %
40120	Trustee's Collections - Prior Year	60,000.00	(30,040.03)	50.07 %	5,000.00	0.00	0.00 %
40125	Bankruptcy	3,000.00	(306.37)	10.21 %	250.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	46,000.00	(16,989.76)	36.93 %	3,833.33	(4,721.94)	123.18 %
40140	Interest And Penalty	18,000.00	(7,300.20)	40.56 %	1,500.00	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	162,060.00	(162,059.59)	100.00 %	13,505.00	0.00	0.00 %
40285	Adequate Facilities/Development Tax	1,450,000.00	(1,433,230.40)	98.84 %	120,833.33	0.00	0.00 %
44110	Investment Income	60,000.00	(55,142.29)	91.90 %	5,000.00	0.00	0.00 %
	Total Revenues	4,756,526.00	(4,737,253.99)	99.59 %	396,377.17	(4,721.94)	1.19 %
Expenditures							
82130	Education	(3,760,000.00)	3,976,141.00	105.75 %	(313,333.33)	217,000.00	69.26 %
82230	Education	(1,048,550.00)	1,095,616.84	104.49 %	(87,379.17)	45,879.17	52.51 %
82330	Education	(165,300.00)	97,660.45	59.08 %	(13,775.00)	0.00	0.00 %
	Total Expenditures	(4,973,850.00)	5,169,418.29	103.93 %	(414,487.50)	262,879.17	63.42 %
Total	156 Education Debt Service	(217,324.00)	432,164.30	198.86 %	(18,110.33)	258,157.23	1,425.47

171 General Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40120	Trustee's Collections - Prior Year	0.00	(14.36)	0.00 %	0.00	0.00	0.00 %
40125	Bankruptcy	0.00	(9.57)	0.00 %	0.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(718.27)	0.00 %	0.00	(199.62)	0.00 %
40140	Interest And Penalty	0.00	(8.45)	0.00 %	0.00	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	127,487.00	(127,754.14)	100.21 %	10,623.92	0.00	0.00 %
44110	Investment Income	1,854.00	(3,044.41)	164.21 %	154.50	0.00	0.00 %
44570	Contributions & Gifts	2,500.00	(2,995.00)	119.80 %	208.33	(10.00)	4.80 %
49600	Proceeds From Sale Of Capital Assets	148,500.00	(86,500.00)	58.25 %	12,375.00	0.00	0.00 %
49700	Insurance Recovery	577,284.00	(640,806.38)	111.00 %	48,107.00	(63,522.96)	132.05 %
49800	Transfers In	669,403.00	(669,403.00)	100.00 %	55,783.58	0.00	0.00 %
	Total Revenues	1,527,028.00	(1,531,253.58)	100.28 %	127,252.33	(63,732.58)	50.08 %
Expenditures							
91110	General Administration Projects	(1,227,201.00)	1,177,634.65	95.96 %	(102,266.75)	80,915.45	79.12 %
91120	Administration Of Justice Projects	(212,000.00)	283,871.76	133.90 %	(17,666.67)	7,469.92	42.28 %
91130	Public Safety Projects	(204,300.00)	268,654.07	131.50 %	(17,025.00)	138,359.88	812.69 %
91140	Public Health And Welfare Projects	(114,782.00)	114,781.85	100.00 %	(9,565.17)	0.00	0.00 %
91150	Social, Cultural And Recreation	(15,911.00)	15,910.53	100.00 %	(1,325.92)	0.00	0.00 %
91190	Other General Government Projects	(70,796.00)	70,795.16	100.00 %	(5,899.67)	0.00	0.00 %
91200	Highway & Street Capital Projects	(202,286.00)	202,285.45	100.00 %	(16,857.17)	0.00	0.00 %
	Total Expenditures	(2,047,276.00)	2,133,933.47	104.23 %	(170,606.33)	226,745.25	132.91 %
Total	171 General Capital Projects	(520,248.00)	602,679.89	115.84 %	(43,354.00)	163,012.67	376.00 %

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Loudon County Finance
Summary Financial Statement by Fund
June 2023

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176 Highway Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	124,595.00	(127,081.27)	102.00 %	10,382.92	0.00	0.00 %
40120	Trustee's Collections - Prior Year	2,225.00	(2,392.16)	107.51 %	185.42	0.00	0.00 %
40125	Trustee's Collections - Bankruptcy	300.00	(20.38)	6.79 %	25.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	3,500.00	(1,235.68)	35.31 %	291.67	(343.43)	117.75 %
40140	Interest And Penalty	1,000.00	(481.68)	48.17 %	83.33	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	9,390.00	(9,412.12)	100.24 %	782.50	0.00	0.00 %
40320	Bank Excise Tax	200.00	(780.07)	390.04 %	16.67	0.00	0.00 %
	Total Revenues	141,210.00	(141,403.36)	100.14 %	11,767.50	(343.43)	2.92 %
Expenditures							
91200	Highway & Street Capital Projects	(181,000.00)	168,771.51	93.24 %	(15,083.33)	0.00	0.00 %
	Total Expenditures	(181,000.00)	168,771.51	93.24 %	(15,083.33)	0.00	0.00 %
Total	176 Highway Capital Projects	(39,790.00)	27,368.15	68.78 %	(3,315.83)	(343.43)	-10.36 %

177 Education Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40285	Adequate Facilities/Development Tax	200,000.00	(248,036.20)	124.02 %	16,666.67	0.00	0.00 %
44110	Investment Income	0.00	(7,049.21)	0.00 %	0.00	0.00	0.00 %
49200	Notes Issued	0.00	(2,600,000.00)	0.00 %	0.00	0.00	0.00 %
	Total Revenues	200,000.00	(2,855,085.41)	1,427.54 %	16,666.67	0.00	0.00 %
Expenditures							
82330	Education	0.00	19,500.00	0.00 %	0.00	0.00	0.00 %
91300	Education Capital Projects	(978,900.00)	446,232.67	45.59 %	(81,575.00)	0.00	0.00 %
	Total Expenditures	(978,900.00)	465,732.67	47.58 %	(81,575.00)	0.00	0.00 %
Total 177	Education Capital Projects	(778,900.00)	(2,389,352.74)	-306.76 %	(64,908.33)	0.00	0.00 %

Loudon County Commission
EXHIBIT 062623-Q

Loudon County Budget Committee
Meeting Minutes
May 15, 2023

COMMITTEE MEMBERS:
Mayor Rollen "Buddy" Bradshaw, Chair
Commissioner Henry Cullen, Vice Chair
Commissioner Bill Satterfield
Commissioner Gary Whitfield
Commissioner Van Shaver
Erin Rice, Budget Director

All members of the Budget Committee were present. Purchasing Director-Matt Kleinschmidt was also in attendance.

The following items were considered:

Consideration of approval of minutes of April 17, 2023 meeting

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

Consideration of request to approve additional funding for County Office Building Expansion (Election/Ag) – Purchasing Director-Matt Kleinschmidt

Purchasing Director, Matt Kleinschmidt briefly explained the reason for the need for the additional funding. This explanation included moving the electrical lines under the ground and extension of the guttering system from the existing building to the new building.

The Budget Committee briefly discussed the additional needs for the funding.

Commissioner Shaver made a motion to approve the additional funding, seconded by Commissioner Cullen.

The Budget Committee indicated that the funding would come from Del Conca.

The motion ***PASSED UNANIMOUSLY*** upon the vote.

Consideration of recommendation regarding 4th District ARPA Funds – Commissioner Gary Whitfield:
a. \$120,000 for paving of Fork Creek Road

Commissioner Whitfield made a motion to approve the funding, Commissioner Shaver seconded the motion.

The motion ***PASSED UNANIMOUSLY*** upon the vote.

Consideration of recommendation regarding 7th District ARPA funds-Commissioner Henry Cullen:

- a. \$100,000 contribution to Our Place Adult Day Care Center*
- b. \$25,000 contribution to Timeless Tellico Foundation*

Commissioner Cullen made the recommendation to approve the funding, seconded by Commissioner Shaver.

Commissioner Cullen then briefly discussed the project that will be funded with this distribution to Our Place Adult Day Care Center. Commissioner Cullen then requested that the resolution needs to stipulate that this distribution will be divided into 3 (three) payments contingent on presentation of a contract for the project, the second distribution will be distributed upon presentation of half (1/2) or 50% of the project completion, and the third and final distribution upon presentation of documentation that the project is complete. Ms. Rice indicated that she would verify that we can put these stipulations on the distribution to the non-profit.

The motion *PASSED UNANIMOUSLY* upon the vote.

Consideration of recommendation regarding distribution of ARPA funds to the following Non-Profit Organization Serving Loudon County, Tennessee:

- a. \$10,000 contribution to Loudon County Sheriffs Department Benevolent Fund from Commissioner Whitfield, District 4*
- b. \$10,000 contribution to Loudon County Sheriffs Department Benevolent Fund from Commissioner Cullen, District 7*

Commissioner Shaver made a motion to approve the ARPA funding to the Sheriffs Benevolent Fund for \$10,000 from District 4 and \$10,000 from District 7, Commissioner Cullen seconded the motion.

The motion *PASSED UNANIMOUSLY* upon the vote.

Consideration of recommendation to approve acceptance of amendment to FY 2023 DGA Grant in the amount of \$5,800 – no matching funds

Commissioner Shaver made a motion to approve the grant amendment with no matching funds, Commissioner Satterfield seconded the motion.

Consideration of recommendation to approve application for FY 2024 ELC Grant for Sheriff's Department – no matching funds

Commissioner Shaver made a motion to approve the grant application with no matching funds, Commissioner Cullen seconded the motion.

Consideration of recommendation to approve accept Tennessee Highway Safety Office Grant in the amount of \$30,000 for FY 2024 for Sheriff's Department – no matching funds

Commissioner Shaver made a motion to accept the grant with no matching funds, Commissioner Whitfield seconded the motion.

Consideration of recommendation to approve accept EMPG (Emergency Management Performance Grant) Grant FY 2023 in the amount of \$39,747; offsets expenses of the EMA operating budget – no matching funds

Commissioner Shaver made a motion to accept the grant with no matching funds, Commissioner Cullen seconded the motion.

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

a. County General Fund 101

Commissioner Whitfield made a motion to approve Fund 101 amendments, seconded by Commissioner Cullen. The motion *PASSED* upon the vote; 3 Ayes, 2 Nea [Shaver and Satterfield].

b. Public Libraries Fund 115

Commissioner Shaver made a motion to approve Fund 115 amendments, seconded by Commissioner Whitfield. The motion *PASSED UNANIMOUSLY* upon the vote.

c. Convenience Centers Fund 116

Commissioner Shaver made a motion to approve Fund 116 amendments, seconded by Commissioner Cullen. The motion *PASSED UNANIMOUSLY* upon the vote.

d. Special Revenue Fund – ARPA 127

Commissioner Shaver made a motion to approve Fund 127 amendments, seconded by Commissioner Whitfield.

The motion *PASSED UNANIMOUSLY* upon the vote.

The Budget Committee then briefly discussed the ARPA resolution to TASS for the water pump project totaling \$1,202,075. This resolution includes \$502,075 from ARPA funds that exceeded the \$10 million “standard allowance” and \$200,000 from ARPA funds as part of the \$10 million “standard allowance” and \$500,000 from the 3rd (third) district ARPA funds. The discussion included a request to amend the resolution to remove \$500,000 that was appropriated from the 3rd district. This amendment would change the resolution to a total of \$702,075 for the water pump project being completed by TASS.

Commissioner Satterfield made a motion to amend the current resolution (#110722-GG passed on November 7, 2022) for the water pump construction project to remove \$500,000 ARPA funding that was assigned from the 3rd (third) district, which will change the total cost to not exceed \$702,075. This motion was seconded by Commissioner Shaver. The motion *PASSED UNANIMOUSLY* upon the vote.

e. Highway Department Fund 131

Commissioner Shaver made a motion to approve Fund 131 amendments, seconded by Commissioner Whitfield. The motion *PASSED UNANIMOUSLY* upon the vote.

f. General Purpose School Fund 141

g. School Federal Projects Fund 142

h. Rural School Debt Fund 156

Commissioner Shaver made a motion to approve Fund 141, 142, & 156 amendments, seconded by Commissioner Cullen. The motion *PASSED UNANIMOUSLY* upon the vote.

i. General Capital Projects Fund 171

Commissioner Cullen made a motion to approve Fund 171 amendments, seconded by Commissioner Whitfield. The motion *PASSED UNANIMOUSLY* upon the vote.

All business concluded, Commissioner Shaver made the motion to adjourn; seconded by Commissioner Cullen. Thereupon, Mayor Bradshaw adjourned the meeting.



Mayor Rollen "Buddy" Bradshaw
Budget Committee Chair

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

Loudon County Commission
EXHIBIT 062623-R

Notaries to be elected June 26, 2023

LANSSY CASTRO
HEATHER COLE
CYNTHIA A LENNEX
LANCE AUSTIN SATTERFIELD

HALEY STRACHN
TAMI G. TUFFIN