

# Loudon County Commission

Loudon, Tennessee

Tuesday, September 5, 2023

Courthouse Annex

6:00 PM

## AGENDA

Regular Meeting

### Public Hearing

To provide public comment, prior to the start of the meeting please write your name on the sign up sheet located on the podium for the Public Hearing

- 1) Election of Loudon County Commission Chairman and Chair Pro - Tempore for the September 2023- August 2024 Term

A) Mayor Bradshaw requests nominations for the election of the Loudon County Commission Chairperson for the September 2023 -August 2024 term

B) Chairperson requests nominations for the election of the Loudon County Commission Chair Pro - Tempore for the September 2023 - August 2024 term

- 2) Opening of Meeting, Pledge of Allegiance to the Flag of the United States, Invocation by Commissioner Quillen

- 3) Roll Call

- 4) Adoption of September 5, 2023 County Commission Agenda

- 5) Reading and Acceptance of August 21, 2023 Loudon County Commission Minutes

- 6) General Public Comments

To provide public comment, prior to the start of the meeting please write your name on the sign up sheet located on the podium for the General Public Comments

7) Mayor Bradshaw & Commissioner Quillen

- A) Proclamation – Get Your Selfie To School

8) Commissioner Shaver

- A) Consideration of a resolution pertaining to the Loudon County Economic Development Agency  
B) Consideration of removing Pat Hunter from the Solid Waste and Public Records Commission

8) Director of Accounts and Budgets – Erin Rice

- A) Consideration of recommendation to approve ARPA fund resolutions as follows:

- 1) \$10,000 to Greenback Youth Sports from ARPA (2<sup>nd</sup> reading):  
\$5,000 from District 3 – Commissioner Satterfield  
\$5,000 from District 4 – Commissioner Whitfield
- 2) \$311,672 from District 4-Commissioner Whitfield for paving of county roads
- 3) \$380,118 from District 6-Commissioner Waller for paving of county roads
- 4) \$36,500 from District 5, Seat A-Commissioner Morrison to Beauty for Ashes Ministries for paving of their parking lot
- 5) \$36,500 from District 5, Seat B-Commissioner Shaver to Beauty for Ashes Ministries for paving of their parking lot

- B) Consideration of recommendation to approve issuance of debt in the amount of \$3 Million for the new school to be used for design (Resolution attached in accordance with this request.)

- C) Consideration of recommendation to approve the following grants:

- 1) Application/acceptance of 2023 Computer Grant in the amount of \$2,403 for the Election Office – no matching funds
- 2) Application/acceptance for SRO Grant in the amount of \$675,000 for FY2024 for the Sheriff's Office – no matching funds

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

- 1) County General Fund 101
- 2) Special Revenue (ARPA) Fund 127
- 3) General Purpose School Fund 141
- 4) School Federal Projects Fund 142
- 5) Central Cafeteria Fund 143
- 6) General Capital Projects Fund 171
- 7) School Capital Projects Fund 177



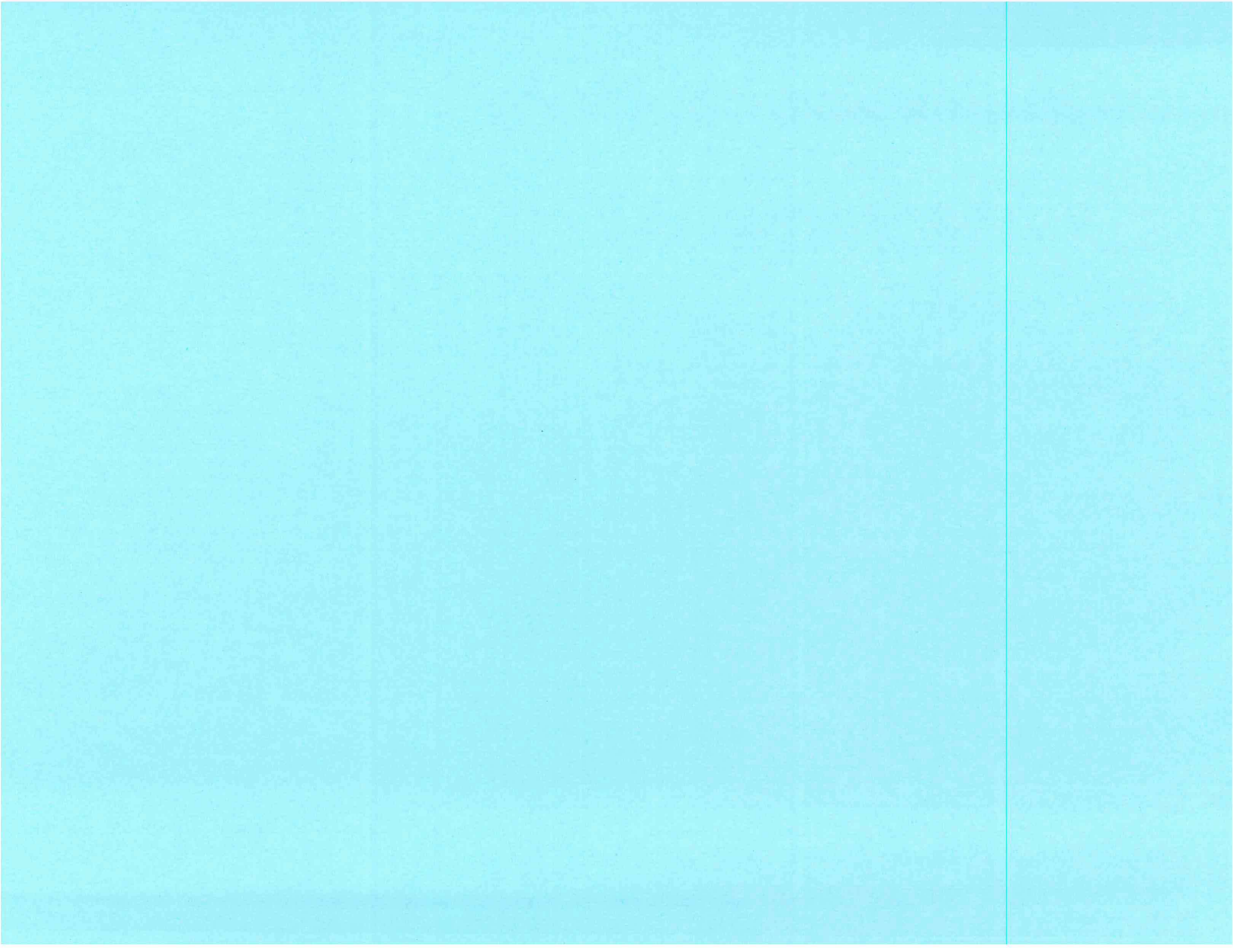
E) Distribution of monthly reports

- 1) Budget Committee Minutes – July 17, 2023
- 2) Summary Financial Statements – August 2023

F) Commissioner – Adam Waller

A) Bonds and Notaries

Vikki Leigh Davis, Christy L Davis, Caitlin Fine, Sandra M Frank, Melissa L Fugate, Zack Manning, Carla Millsaps, Ashley Nelson, Gidget L. Russell



**LOUDON COUNTY COMMISSION**  
**LOUDON COUNTY, TENNESSEE**  
**Monday, August 7, 2023**  
**Courthouse Annex Building**  
**6 P.M.**

**REGULAR COMMISSION MINUTES**

- (1) Opening of Meeting      BE IT REMEMBERED that the Board of Commission of Loudon County convened in regular session in Loudon, Tennessee on the 7th day of August 7, 2023. Commission Chairman Henry Cullen called the meeting to order at 6:00 pm.
- Commissioner Jenkins opened the County Commission Meeting by leading the Pledge of Allegiance to the Flag of the United States of America, and then gave the invocation.
- (2) Roll Call      Upon Roll Call, the following commissioners were present: Chase Randolph, William Jenkins, Rosemary Quillen, Bill Satterfield, Gary Whitfield, Henry Cullen, Joe Morrison, Van Shaver, Adam Waller (9)
- Also present, were the Mayor - Buddy Bradshaw, Director of Accounts and Budgets - Erin Rice and Chief Deputy - Tammie Wampler.
- Commissioner Bill Geames was absent from the meeting.
- (3) Agenda Adoption      Commission Chairman Cullen requested that the August 7, 2023 agenda be adopted. Mayor Bradshaw requested an addition to the agenda for the Convenience Center vehicle that will be under the Budget Amendments. Commissioner Shaver removed his item on the agenda in regards to the EDA Interlocal Agreement.
- Commissioner Shaver made a motion to approve the agenda as amended.
- Commissioner Randolph seconded the motion.
- Upon Voice Vote, the motion PASSED unanimously.
- (4) Minutes Approval      Commission Chairman Cullen requested that the June 26, 2023 Loudon County Commission Meeting Minutes and also the June 26, 2023 Budget Adoption Meeting Minutes be accepted.
- Commissioner Shaver made the motion to accept the minutes as written.
- Commissioner Waller seconded the motion.
- Upon Voice Vote, the motion PASSED.
- (5) General Public Comments      Commission Chairman Cullen called to the floor those who signed up for General Public Comments. The following people spoke:
- 1) Bud Guider - Gun Violence
- 2) Pat Hunter - Follow up on School Safety (SRO) & Website Update
- (6) Sheriff Davis speaks on School Safety      Sheriff Jimmy Davis spoke to County Commission about school safety and programs.
- (7) Get Your Selfie 2 School      Commissioner Quillen introduced to County Commission Cindy Purdy with the Loudon County Resource Center who gave a presentation about the #GetYOURSELFIE2SCHOOL campaign and gave information on the program. EXHIBIT 080723-A
- (8) Loudon County Policy & Procedure Handbook      Commissioner Cullen made a recommendation to approve the Loudon County Policy and Procedure Handbook revisions. EXHIBIT 080723-B
- Commissioner Shaver made a motion to approve the revisions for the handbook submitted by Attorney Bob Bowman based on new state laws passed.
- Commissioner Waller seconded the motion.
- Commission Chairman Cullen called for a Voice Vote.



Upon Voice Vote the motion PASSED unanimously. (9/0)

(9) Convenience  
Center Truck

Mayor Bradshaw presented to commission the request for the Convenience Center Truck to be purchased from the funds of the Convenience Center from Lenoir City Ford not to exceed the amount of \$ 60,000.

Commissioner Shaver made the motion to approve the purchase.

Commissioner Waller seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

Upon Roll Call Vote, the following commissioner voted AYE:

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

The motion PASSED. (9/0)

(10) Wage  
Adjustments  
- Planning &  
Sheriff's  
Department

Director of Accounts and Budgets, Erin Rice presented to commission consideration of recommendation to approve wage adjustments as follows:

1) Planning Department increase in the amount of \$ 3,000

2) Jail Department decrease in the amount of \$ 1447

Commissioner Shaver made a motion to approve the wage adjustments as presented.

Commissioner Waller seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

Upon Roll Call Vote, the following commissioner voted AYE:

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

The motion PASSED. (9/0)

(11) ARPA Funds -  
\$ 38,605.86  
Reimburse-  
ment to General  
Fund for  
Legal Fees LC  
Annexation  
Lawsuit (5<sup>th</sup>  
District -  
Seat A & B)

Director of Accounts and Budgets, Erin Rice presented to commission consideration of recommendation to approve ARPA fund resolutions as follows:

1) 5<sup>th</sup> District, Seat A - Mr. Morrison - reimbursement to County General Fund for disbursement towards legal fees for Lenoir City Annexation lawsuit in the amount of \$ 38,605.86

RESOLUTION 080723-C

2) 5<sup>th</sup> District, Seat B - Mr. Shaver - reimbursement to County General Fund for disbursement towards legal fees for Lenoir City Annexation lawsuit in the amount of \$ 38,605.87

RESOLUTION 080723-D

3) 3<sup>rd</sup> District - Mr. Satterfield - \$ 5,000 contribution to Greenback Youth Sports Organization RESOLUTION 080723-E

4) 4<sup>th</sup> District - Mr. Whitfield - \$ 5,000 contribution to Greenback Youth Sports Organization RESOLUTION 080723-F

Commissioner Shaver made a motion to approve the ARPA fund resolutions.

Commissioner Randolph seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

Upon Roll Call Vote, the following commissioner voted AYE:

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

The motion PASSED. (9/0)

(12) Grants -  
TCI Grant,  
Petway Grant,  
Mental Health  
Transport Grant

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

1) Application / acceptance of TCI Grant in the amount of \$ 15,000 for

2) Application / acceptance for Petway Grants in the amount of \$ 14,400 for FY 2024 for the Libraries - no matching funds.

3) Application / acceptance for Mental Health Transport Grant for FY2024 for the Sheriff's Department - no matching funds

Commissioner Shaver made a motion to approve the grants.

Commissioner Randolph seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

Upon Roll Call Vote, the following commissioner voted AYE:

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

The motion PASSED. (9/0)

(13) Budget  
Amendments &  
Line Adjustments -  
Funds 101, 115,  
127, 131, 171, 177

Director of Accounts and Budgets, Erin Rice presented to commission Consideration of recommendation to approve line adjustments and/ or amendments in the following funds:

1. County General Fund 101 RESOLUTION 080723-G
2. Public Libraries Fund 115 RESOLUTION 080723-H
3. Special Revenue (ARPA) Fund 127 RESOLUTION 080723-I
4. Highway Department Fund 131 RESOLUTION 080723-J
5. General Capital Projects Fund 171 RESOLUTION 080723-K
6. School Capital Projects Fund 177 RESOLUTION 080723-L

Commissioner Shaver made a motion to approve the line adjustments or amendments.

Commissioner Waller seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

Upon Roll Call Vote, the following commissioner voted AYE:

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

The motion PASSED. (9/0)

(14) Distribution  
of Monthly Reports

Director of Accounts and Budgets, Erin Rice requested that the record reflect the distribution of the following reports:

- 1) Approved Budget Committee Minutes - June 19, 2023 EXHIBIT 080723-M
- 2) Summary Financial Statements for July 2023 EXHIBIT 080723-N

(15) Bonds &  
Notaries

Commissioner Waller made a motion to approve the following bonds and notaries.  
Commissioner Morrison seconded the motion.

Jaden Brett Broyles, Christopher A Cooper, Heather Doran, Karen Shyrel Edwards,  
Wendell L Ellis, Theresa C. Hancock, Jennifer P Hickson, Robert Hofferberth,  
Kara C. Knight, Yesica Mejia, Mitchell Seldon Miller, Marcia Perry-McKenzie,  
Paul H Rogers, Carla Wiggins Sproul, Anita Jane Stallings, Kaila Tullock,  
Lisa M Wroblewski, Sunitha Yadav EXHIBIT 080723-0

Commission Chairman Cullen called for a Voice Vote.

Upon Voice Vote the motion PASSED unanimously. (9/0)

(16) Adjournment

There being no further business a motion being duly made by Commissioner Shaver and  
seconded by Commissioner Waller the August 7, 2023 County Commission was adjourned at  
6: 56 pm

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

ATTEST:

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

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





# Proclamation

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*School Attendance Awareness Month  
September 2023*

*WHEREAS, the governing body of Loudon County has adopted a policy of recognizing and honoring outstanding individuals, establishments, and organizations within our community; and*

*WHEREAS, Loudon County proudly supports Loudon County Schools in promoting the GetYourSelfie2School Attendance Campaign with the goal of focusing on reducing chronic absenteeism; and*

*WHEREAS, good attendance is essential to student achievement and graduation; and*

*WHEREAS, chronic absence is missing 10 percent or more of school for any reason including excused and unexcused absences, and it increases academic trouble and dropout rates; and*

*WHEREAS, chronic absence can be significantly reduced when schools, families, and communities work together to monitor and promote good attendance; and*

*WHEREAS, chronic absenteeism predicts lower third-grade reading proficiency, and it weakens our communities and our local economy; and*

*NOW, THEREFORE, as Mayor of Loudon County, I do hereby proclaim September Attendance Awareness Month.*

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*Buddy Bradshaw  
Loudon County Mayor*





Where As, in 2000, Loudon County, Loudon City, Lenoir City, Philadelphia and Greenback adopted the Comprehensive Growth Plan, Public Chapter 1101, mandated by the state of Tennessee.

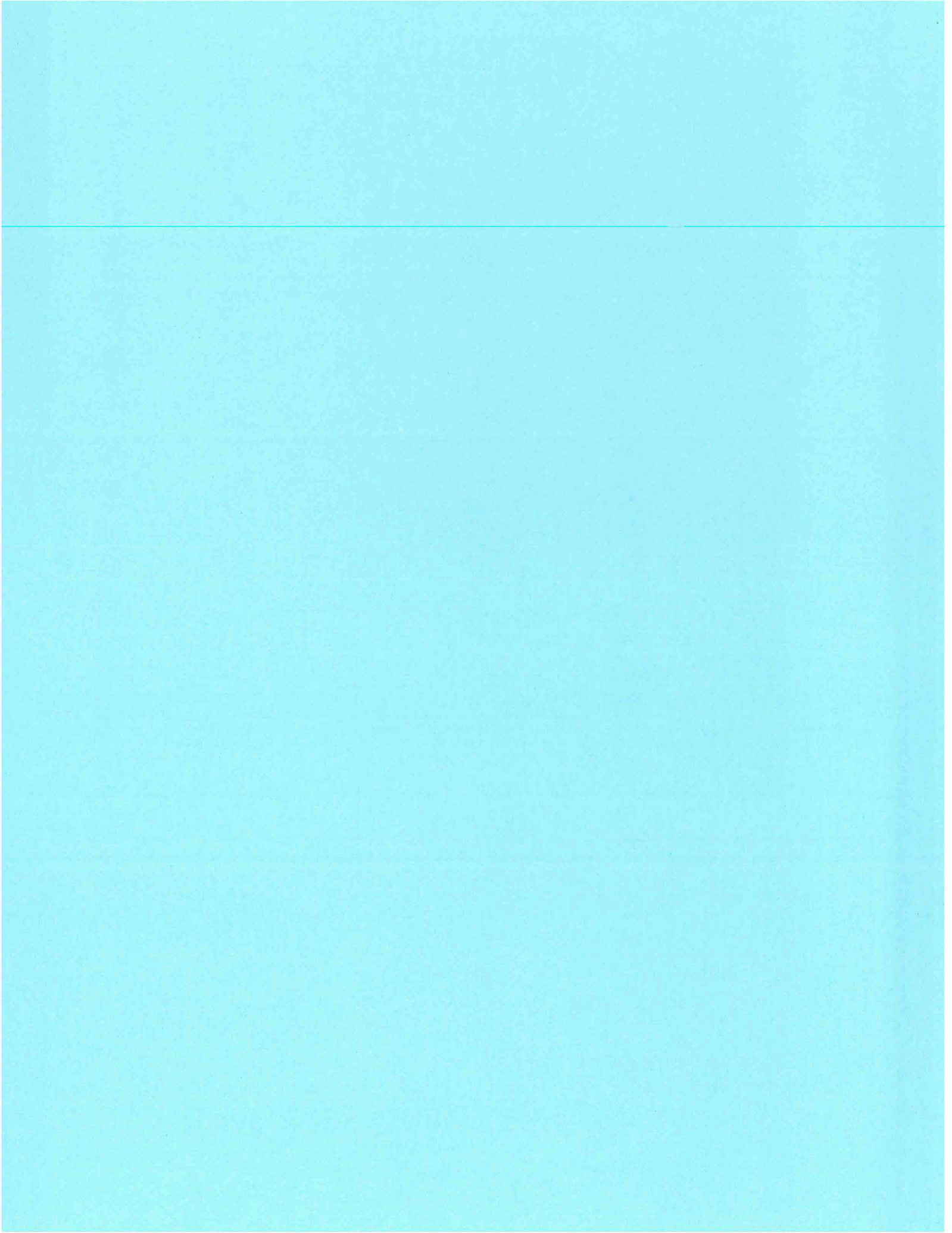
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Where As, under the Comprehensive Growth Plan, each city identified the areas where expected growth of the cities would likely take place in the years to come. These areas are known as the Urban Growth Boundary, UGB, and would be the only areas the cities were allowed to annex. No annexations would be allowed outside the Urban Growth Boundaries without reconvening the coordinating committee required under Public Chapter 1101 or under very limited exceptions.

Where As, in the last few years, the Loudon County Economic Development Agency, EDA, led by their director Jack Qualls, has helped the cities of Lenoir City and Loudon with legal annexations within their UGB's and in Lenoir City, at least two illegal annexations outside their UGB, without informing the county of any of the annexations, legal or illegal. Most recently, the EDA, led by their director Jack Qualls, has been assisting the city of Loudon to find an avenue to accomplish the annexation of nearly four hundred acres of land in Hotchkiss Valley, outside the city of Loudon's UGB, and against the wishes of Loudon County Commission who oppose any such annexation. The nearly four hundred acres has a majority ownership of Communist China citizens.

Now Therefore let it be resolved that; when a conflict of actions arises between the local governments of Loudon City, Lenoir City and Loudon County, the funding bodies of the EDA, that the position of Loudon County would always take precedence over all others, given that Loudon County is the majority funding stakeholder of the EDA paying 68.8% of all EDA funding.

And Finally Let It Be Known, That given the fact that Loudon County is by far the largest funding body for the EDA, it is the expectation of Loudon County that the EDA, led by their director Jack Qualls or any future directors, would always represent the county's interests over all others in any conflicts between the funding bodies. The health, safety and welfare of Loudon County residents demand it.



**DRAFT**

RESOLUTION #

*A RESOLUTION TO APPROVE EXPENDITURE OF A PORTION OF  
LOUDON COUNTY'S ALLOCATION OF THE AMERICAN RESCUE PLAN ACT OF 2021 (ARPA)  
THE CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS  
TO PROVIDE FUNDS TO REPAVE VARIOUS COUNTY ROADS  
LOUDON COUNTY COMMISSION DISTRICT 4  
COST NOT TO EXCEED: \$311,672*

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*WHEREAS*, on November 7, 2022, Loudon County Commission approved Resolution #\_\_\_\_\_ which appropriated \$5,000,000 ARPA funds, assigning \$500,000 for each of the ten (10) County Commissioners who would examine non-recurring needs in the district that he/she represents; and

*WHEREAS*, Resolution #\_\_\_\_\_ also requires each County Commissioner to present identified projects in his/her district to the Budget Committee and County Commission for the purpose of preparing and approving budget amendments that reflect proposed expenditures, thereby maintaining the accuracy of financial records; and

*WHEREAS*, Commissioner Gary Whitfield, representing the Fourth (4<sup>th</sup>) County Commission District, has determined that \$311,672 of the \$500,000 assigned to District 4 should be used to repave various county roads; and

*WHEREAS*, Loudon County Commission elected the "standard allowance" of up to \$10 million of its ARPA allocation to spend on "government services" which includes appropriations for road building and maintenance.

*NOW, THEREFORE, BE IT RESOLVED, that Loudon County Commission hereby amends Other General Government Special Revenue Fund 127 (ARPA Funds) by adding a \$311,672 appropriation for repaving various county roads as indicted on Resolution #\_\_\_\_\_.*

*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 5<sup>th</sup> day of September 2023.*

\_\_\_\_\_  
*Loudon County Commission Chair*

ATTEST:

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

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





**DRAFT**

RESOLUTION #

*A RESOLUTION TO APPROVE EXPENDITURE OF A PORTION OF  
LOUDON COUNTY'S ALLOCATION OF THE AMERICAN RESCUE PLAN ACT OF 2021 (ARPA)  
THE CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS  
TO PROVIDE FUNDS TO REPAVE VARIOUS COUNTY ROADS  
LOUDON COUNTY COMMISSION DISTRICT 6  
COST NOT TO EXCEED: \$380,118*

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*WHEREAS*, on November 7, 2022, Loudon County Commission approved Resolution #\_\_\_\_\_ which appropriated \$5,000,000 ARPA funds, assigning \$500,000 for each of the ten (10) County Commissioners who would examine non-recurring needs in the district that he/she represents; and

*WHEREAS*, Resolution #\_\_\_\_\_ also requires each County Commissioner to present identified projects in his/her district to the Budget Committee and County Commission for the purpose of preparing and approving budget amendments that reflect proposed expenditures, thereby maintaining the accuracy of financial records; and

*WHEREAS*, Commissioner Adam Waller, representing the Sixth (6<sup>th</sup>) County Commission District, has determined that \$380,118 of the \$500,000 assigned to District 6 should be used to repave various county roads; and

*WHEREAS*, Loudon County Commission elected the "standard allowance" of up to \$10 million of its ARPA allocation to spend on "government services" which includes appropriations for road building and maintenance.

*NOW, THEREFORE, BE IT RESOLVED, that Loudon County Commission hereby amends Other General Government Special Revenue Fund 127 (ARPA Funds) by adding a \$380,118 appropriation for repaving various county roads as indicted on Resolution #\_\_\_\_\_.*

*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 5<sup>th</sup> day of September 2023.*

\_\_\_\_\_  
*Loudon County Commission Chair*

ATTEST:

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

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





**DRAFT**

RESOLUTION #

*A RESOLUTION TO APPROVE EXPENDITURE OF A PORTION OF  
LOUDON COUNTY'S ALLOCATION OF THE AMERICAN RESCUE PLAN ACT OF 2021 (ARPA)  
THE CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS  
TO PROVIDE FUNDS FOR BEAUTY FOR ASHES MINISTRIES INC.  
LOUDON COUNTY COMMISSION DISTRICT FIVE, SEAT A  
COST NOT TO EXCEED: \$36,500*

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*WHEREAS*, on November 7, 2022, Loudon County Commission approved Resolution # 110722-FF which appropriated \$5,000,000 ARPA funds, assigning \$500,000 for each of the ten (10) County Commissioners who would examine non-recurring needs in the district that he/she represents; and

*WHEREAS*, Resolution # 110722-FF also requires each County Commissioner to present identified projects in his/her district to the Budget Committee and County Commission for the purpose of preparing and approving budget amendments that reflect proposed expenditures, thereby maintaining the accuracy of financial records; and

*WHEREAS*, Commissioner Joseph Morrison, representing the Fifth (5<sup>th</sup>) County Commission District Seat A, has determined that \$36,500 of the \$500,000 assigned to District 5, Seat A should be contributed to provide to Beauty for Ashes Ministries Inc. to provide funding assistance for paving their parking lot. Beauty for Ashes Ministries Inc., is a 501(c)(3) organization in Loudon County; and

*WHEREAS*, Loudon County Commission elected the "standard allowance" of up to \$10 million of its ARPA allocation to spend on "government services" which includes appropriations to nonprofit organizations who maintain a 501(c)(3) status with the IRS.

*NOW, THEREFORE, BE IT RESOLVED*, that Loudon County Commission hereby approves a \$36,500 contribution to Beauty for Ashes Ministries Inc. from its ARPA "standard allowance" assigned to District 5 Seat A.

*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 5th day of September 2023.

\_\_\_\_\_  
*Loudon County Commission Chair*

ATTEST:

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

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





**DRAFT**

RESOLUTION #

*A RESOLUTION TO APPROVE EXPENDITURE OF A PORTION OF  
LOUDON COUNTY'S ALLOCATION OF THE AMERICAN RESCUE PLAN ACT OF 2021 (ARPA)  
THE CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS  
TO PROVIDE FUNDS FOR BEAUTY FOR ASHES MINISTRIES INC.  
LOUDON COUNTY COMMISSION DISTRICT FIVE, SEAT B  
COST NOT TO EXCEED: \$36,500*

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*WHEREAS*, on November 7, 2022, Loudon County Commission approved Resolution # 110722-FF which appropriated \$5,000,000 ARPA funds, assigning \$500,000 for each of the ten (10) County Commissioners who would examine non-recurring needs in the district that he/she represents; and

*WHEREAS*, Resolution # 110722-FF also requires each County Commissioner to present identified projects in his/her district to the Budget Committee and County Commission for the purpose of preparing and approving budget amendments that reflect proposed expenditures, thereby maintaining the accuracy of financial records; and

*WHEREAS*, Commissioner Van Shaver, representing the Fifth (5<sup>th</sup>) County Commission District Seat B, has determined that \$36,500 of the \$500,000 assigned to District 5, Seat B should be contributed to provide to Beauty for Ashes Ministries Inc. to provide funding assistance for paving their parking lot. Beauty for Ashes Ministries Inc., is a 501(c)(3) organization in Loudon County; and

*WHEREAS*, Loudon County Commission elected the "standard allowance" of up to \$10 million of its ARPA allocation to spend on "government services" which includes appropriations to nonprofit organizations who maintain a 501(c)(3) status with the IRS.

*NOW, THEREFORE, BE IT RESOLVED*, that Loudon County Commission hereby approves a \$36,500 contribution to Beauty for Ashes Ministries Inc. from its ARPA "standard allowance" assigned to District 5 Seat B.

*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 5th day of September 2023.

\_\_\_\_\_  
*Loudon County Commission Chair*

ATTEST:

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

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





**A RESOLUTION AUTHORIZING THE ISSUANCE OF INTEREST-BEARING RURAL SCHOOL CAPITAL OUTLAY NOTES OF LOUDON COUNTY, TENNESSEE, IN AN AGGREGATE PRINCIPAL AMOUNT OF NOT TO EXCEED THREE MILLION AND NO/100 DOLLARS (\$3,000,000); MAKING PROVISION FOR THE ISSUANCE, SALE AND PAYMENT OF SAID NOTES, ESTABLISHING THE TERMS THEREOF AND THE DISPOSITION OF PROCEEDS THEREFROM; AND PROVIDING FOR THE LEVY OF TAX ON ALL TAXABLE PROPERTY OF THE COUNTY LYING OUTSIDE THE CORPORATE LIMITS OF THE CITY OF LENOIR CITY, TENNESSEE FOR THE PAYMENT OF PRINCIPAL THEREOF AND INTEREST THEREON.**

WHEREAS, pursuant to authority granted by Sections 9-21-608, et seq., Tennessee Code Annotated, subject to the approval of the State Director of the Division of Local Government Finance, counties in Tennessee are authorized to issue interest bearing capital outlay notes for all county purposes for which general obligations bonds can be legally authorized, including schools, and issued for a period of not greater than the end of the twelfth fiscal year following the fiscal year in which the notes are issued; and

WHEREAS, the Board of County Commissioners of Loudon County, Tennessee (the "County") has determined that it is necessary and desirable to issue not to exceed \$3,000,000 in aggregate principal amount of rural school capital outlay notes to provide funds to finance, in whole or in part, (i) architectural, engineering, legal, fiscal, administrative and other costs incident to the building and design of school facilities; (ii) construction and improvements to school facilities (the "Project"); (iii) reimbursement to the County for funds, if any, previously expended for the foregoing; and (iii) payment of costs incident to the issuance and sale of the notes referenced herein; and

WHEREAS, it appears to the Board of County Commissioners of the County that it will be advantageous to the County to issue not to exceed \$3,000,000 in aggregate principal amount of rural school capital outlay notes for said purposes; and

WHEREAS, it is the intention of the Board of County Commissioners of the County to adopt this resolution for the purpose of authorizing such notes, establishing the terms thereof, providing for the issuance, sale and payment of the notes and disposition of proceeds therefrom, and providing for the levy of a tax outside the corporate limits of the City of Lenoir City, Tennessee for the payment of principal thereof and interest thereon.

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

Section 1. Authority. The notes authorized by this resolution are issued pursuant to Sections 9-21-101 et seq., and 9-21-608 et seq., Tennessee Code Annotated, and other applicable provisions of law.

Section 2. Definitions. The following terms shall have the following meanings in this resolution unless the text expressly or by necessary implication requires otherwise:

(a) "Code" shall mean the Internal Revenue Code of 1986, as amended, and all regulations promulgated or proposed thereunder;

(b) "County" shall mean the Loudon County, Tennessee;



(c) "Debt Management Policy" shall mean the Debt Management Policy approved by the Governing Body;

(d) "Governing Body" shall mean the Board of County Commissioners of the County;

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(e) "Notes" shall mean the not to exceed \$3,000,000 Rural School Capital Outlay Notes of the County, to be dated their date of issuance, and have such series designation or such other dated date as shall be determined by the Mayor, pursuant to Section 8 hereof;

(f) "Project" shall mean architectural, engineering, legal, fiscal, administrative and other costs incident to the building and design of County school facilities and the construction and improvements to school facilities.

(g) "Registration Agent" shall mean the County Clerk who shall serve as registration and paying agent or any successor registration and paying agent appointed by the Governing Body.

Section 3. Findings of the Governing Body; Compliance with Debt Management Policy. The Governing Body hereby finds that the issuance and sale of the Notes, as proposed herein, is consistent with the County's Debt Management Policy. The weighted average maturity of the Notes is less than the weighted average expected life of the Project. The approximate debt service and estimated interest expense and costs of issuance of the Notes have been presented to the Governing Body.

Section 4. Authorization and Terms of the Notes.

(a) For the purpose of funding the Project, reimbursing the County for funds previously expended for costs of the Project, if any and paying the costs incident to the issuance and sale of the Notes, there are hereby authorized to be issued interest bearing capital outlay notes of the County, in certificated form, in an aggregate principal amount of not to exceed \$3,000,000. Subject to the adjustments permitted in Section 8 hereof, the Notes shall be issued in one or more emissions, in fully registered form, without coupons, shall be known as "Rural School Capital Outlay Notes" and shall be dated their date of issuance, or such other date and have such series designation as shall be determined by the Mayor. The Notes shall bear interest at a rate or rates not to exceed six and one-half percent (6.50%) per annum, payable, subject to the adjustments permitted pursuant to Section 8 hereof, monthly or on such other dates as are approved by the Mayor and the purchaser of the Notes until the Notes mature or are redeemed, commencing no later than one year from the date of issuance of the Notes. The Notes shall be issued in such denomination as shall be requested by the original purchaser thereof. Subject to the adjustments permitted by Section 8 hereof, the principal of the Notes shall mature serially or be subject to mandatory redemption and be payable on an annual, semi-annual or monthly basis such that the County is making approximately level combined payments of principal and interest over a period designated by the Mayor not to exceed the end of the twelfth fiscal year following the fiscal year in which the Notes are issued.

(b) Subject to the adjustments permitted by Section 8 hereof, the Notes shall be subject to redemption prior to maturity at the option of the County, as a whole or in part, at any time at the redemption price of par plus accrued interest to the redemption date. If less than all the Notes shall be called for redemption, the maturities to be redeemed shall be designated by the Governing Body, in its discretion, and, if less than all of the Notes of a maturity shall be called for redemption, the Notes within the maturity to be redeemed shall be selected by the Registration Agent by lot or such other random manner as the Registration Agent in its discretion shall determine.

(c) Pursuant to Section 8 hereof, the Mayor is authorized to sell the Notes, or any maturities thereof, as term notes ("Term Notes") with mandatory redemption requirements as determined by the Mayor. In the event any or all the Notes are sold as Term Notes, the County shall redeem Term Notes on redemption dates in aggregate principal amounts equal to the maturity amounts determined by the Mayor at a price of par plus accrued interest thereon to the date of redemption. The Term Notes to be redeemed within a single maturity, if there is more than one maturity, shall be selected in the manner described in subsection (b) above.

At its option, to be exercised on or before the forty-fifth (45th) day next preceding any such mandatory redemption date, the County may (i) deliver to the Registration Agent for cancellation Notes to be redeemed, in any aggregate principal amount desired, and/or (ii) receive a credit in respect of its redemption obligation under this mandatory redemption provision for any Notes of the maturity to be redeemed which prior to said date have been purchased or redeemed (otherwise than through the operation of a mandatory sinking fund redemption provision) and canceled by the Registration Agent and not theretofore applied as a credit against any redemption obligation under this mandatory sinking fund provision. Each Note so delivered or previously purchased or redeemed shall be credited by the Registration Agent at 100% of the principal amount thereof on the obligation of the County on such payment date and any excess shall be credited on future redemption obligations in chronological order, and the principal amount of Notes to be redeemed by operation of this mandatory sinking fund provision shall be accordingly reduced. The County shall on or before the forty-fifth (45th) day next preceding each payment date furnish the Registration Agent with its certificate indicating whether or not and to what extent the provisions of clauses (i) and (ii) of this subsection are to be availed of with respect to such payment and confirm that funds for the balance of the next succeeding prescribed payment will be paid on or before the next succeeding payment date.

(d) Notice of call for optional redemption (no notice shall be required for mandatory redemption) shall be given by the Registration Agent on behalf of the County not less than five (5) nor more than sixty (60) days prior to the date fixed for redemption by sending an appropriate notice to the registered owners of the Notes to be redeemed by first-class mail, postage prepaid, at the addresses shown on the Note registration records of the Registration Agent as of the date of the notice; but neither failure to mail such notice nor any defect in any such notice so mailed shall affect the sufficiency of the proceedings for redemption of any of the Notes for which proper notice was given. This notice may state that it is conditioned upon the deposit of moneys in an amount equal to the amount necessary to effect the redemption with the Registration Agent no later than the redemption date ("Conditional Redemption"). The Registration Agent shall mail said notices as and when directed by the County pursuant to written instructions from an authorized representative of the County (other than for a mandatory sinking fund redemption, notices of which shall be given on the dates determined by the Mayor) given at least forty-five (45) days prior to the redemption date (unless a shorter notice period shall be satisfactory to the Registration Agent). From and after the redemption date, all Notes called for redemption shall cease to bear interest if funds are available at the office of the Registration Agent for the payment thereof and if notice has been duly provided as set forth herein. In the case of a Conditional Redemption, the failure of the County to make funds available in part or in whole on or before the redemption date shall not constitute an event of default, and the Registration Agent shall give immediate notice to the affected noteholder(s) that the redemption did not occur and that the Notes called for redemption and not so paid remain outstanding.

(e) The County hereby authorizes and directs the Registration Agent to maintain Note registration records with respect to the Notes, to authenticate and deliver the Notes as provided herein, either at original issuance or upon transfer, to effect transfers of the Notes, to give all notices of redemption as required herein, to make all payments of principal and interest with respect to the Notes as provided herein, to cancel and destroy Notes which have been paid at maturity or upon earlier redemption or submitted for exchange or transfer, to furnish the County at least annually a certificate of destruction with



respect to Notes canceled and destroyed, and to furnish the County at least annually an audit confirmation of Notes paid, Notes outstanding and payments made with respect to interest on the Notes.

(f) The Notes shall be payable, both principal and interest, in lawful money of the United States of America at the office of the Registration Agent. The Registration Agent shall make all interest payments with respect to the Notes by check or draft on each interest payment date directly to the registered owners as shown on the Note registration records maintained by the Registration Agent as of the close of business on the day preceding the interest payment date (the "Regular Record Date") by depositing said payment in the United States mail, postage prepaid, addressed to such owners at their addresses shown on said Note registration records, without, except for final payment, the presentation or surrender of such registered Notes, and all such payments shall discharge the obligations of the County in respect of such Notes to the extent of the payments so made. Payment of principal of and premium, if any, on the Notes shall be made upon presentation and surrender of such Notes to the Registration Agent as the same shall become due and payable. All rates of interest specified herein shall be computed on the basis of a three hundred sixty (360) day year composed of twelve (12) months of thirty (30) days each. If requested by the holder of the Notes, payment of interest on such Notes shall be paid by wire transfer to a bank within the continental United States and written notice of any such election is given to the Registration Agent prior to the record date.

(g) Any interest on any Note that is payable but is not punctually paid or duly provided for on any interest payment date (hereinafter "Defaulted Interest") shall forthwith cease to be payable to the registered owner on the relevant Regular Record Date; and, in lieu thereof, such Defaulted Interest shall be paid by the County to the persons in whose names the Notes are registered at the close of business on a date (the "Special Record Date") for the payment of such Defaulted Interest, which shall be fixed in the following manner: the County shall notify the Registration Agent in writing of the amount of Defaulted Interest proposed to be paid on each Note and the date of the proposed payment, and at the same time the County shall deposit with the Registration Agent an amount of money equal to the aggregate amount proposed to be paid in respect of such Defaulted Interest or shall make arrangements satisfactory to the Registration Agent for such deposit prior to the date of the proposed payment, such money when deposited to be held in trust for the benefit of the persons entitled to such Defaulted Interest as in this Section provided. Thereupon, not less than ten (10) days after the receipt by the Registration Agent of the notice of the proposed payment, the Registration Agent shall fix a Special Record Date for the payment of such Defaulted Interest which Date shall be not more than fifteen (15) nor less than ten (10) days prior to the date of the proposed payment to the registered owners. The Registration Agent shall promptly notify the County of such Special Record Date and, in the name and at the expense of the County, not less than ten (10) days prior to such Special Record Date, shall cause notice of the proposed payment of such Defaulted Interest and the Special Record Date therefor to be mailed, first class postage prepaid, to each registered owner at the address thereof as it appears in the Note registration records maintained by the Registration Agent as of the date of such notice. Nothing contained in this Section or in the Notes shall impair any statutory or other rights in law or in equity of any registered owner arising as a result of the failure of the County to punctually pay or duly provide for the payment of principal of, premium, if any, and interest on the Notes when due.

(h) The Notes are transferable only by presentation to the Registration Agent by the registered owner, or his legal representative duly authorized in writing, of the registered Note(s) to be transferred with the form of assignment included therein completed in full and signed with the name of the registered owner as it appears upon the face of the Note(s) accompanied by appropriate documentation necessary to prove the legal capacity of any legal representative of the registered owner. Upon receipt of the Note(s) in such form and with such documentation, if any, the Registration Agent shall issue a new Note or the Note to the assignee(s) in such denominations as is requested by the registered owner requesting transfer. The Registration Agent shall not be required to transfer any Note during the period commencing on a Regular or Special Record Date and ending on the corresponding interest payment date of such Note, nor to transfer



or exchange any Note after the notice calling such Note for redemption has been made, nor to transfer any Note during the period following the receipt of instructions from the County to call such Note for redemption; provided, the Registration Agent, at its option, may make transfers after any of said dates. No charge shall be made to any registered owner for the privilege of transferring any Note, provided that any transfer tax relating to such transaction shall be paid by the registered owner requesting transfer. The person in whose name any Note shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes and neither the County nor the Registration Agent shall be affected by any notice to the contrary whether or not any payments due on the Notes shall be overdue. The Notes, upon surrender to the Registration Agent, may, at the option of the registered owner, be exchanged for an equal aggregate principal amount of the Notes of the same maturity in any authorized denomination or denominations.

(i) The Notes shall be executed in such manner as may be prescribed by applicable law, in the name, and on behalf, of the County with the manual or facsimile signature of the Mayor and attested by the manual or facsimile signature of the County Clerk.

(j) The Registration Agent is hereby authorized to authenticate and deliver the Notes to the original purchaser, upon receipt by the County of the proceeds of the sale thereof and to authenticate and deliver Notes in exchange for Notes of the same principal amount delivered for transfer upon receipt of the Note(s) to be transferred in proper form with proper documentation as hereinabove described. The Notes shall not be valid for any purpose unless authenticated by the Registration Agent on the certificate set forth herein on the Note form.

(k) In case any Note shall become mutilated, or be lost, stolen, or destroyed, the County, in its discretion, shall issue, and the Registration Agent, upon written direction from the County, shall authenticate and deliver, a new Note of like tenor, amount, maturity and date, in exchange and substitution for, and upon the cancellation of, the mutilated Note, or in lieu of and in substitution for such lost, stolen or destroyed Note, or if any such Note shall have matured or shall be about to mature, instead of issuing a substituted Note the County may pay or authorize payment of such Note without surrender thereof. In every case the applicant shall furnish evidence satisfactory to the County and the Registration Agent of the destruction, theft or loss of such Note, and indemnity satisfactory to the County and the Registration Agent; and the County may charge the applicant for the issue of such new Note an amount sufficient to reimburse the County for the expense incurred by it in the issue thereof.

Section 5. Source of Payment. The Note shall be payable from unlimited ad valorem taxes to be levied on all taxable property within the County lying outside the corporate limits of the City of Lenoir City, Tennessee. Subject to the foregoing, for the prompt payment of the principal of, premium, if any, and interest on the Notes, the full faith and credit of the County are hereby irrevocably pledged.

Section 6. Form of Notes. The Notes shall be in substantially the following form, the omissions to be appropriately completed when the Notes are prepared and delivered:

(Form of Note)

REGISTERED  
Number \_\_\_\_\_

REGISTERED

\$ \_\_\_\_\_

UNITED STATES OF AMERICA  
STATE OF TENNESSEE  
COUNTY OF LOUDON  
RURAL SCHOOL CAPITAL OUTLAY NOTE, SERIES 2023

Interest Rate:                      Maturity Date:                      Date of Note:                      [CUSIP No.:]

Registered Owner:

Principal Amount:

Loudon County, Tennessee (the "County"), for value received hereby promises to pay to the registered owner hereof, hereinabove named, or registered assigns, in the manner hereinafter provided, the principal amount hereinabove set forth on the maturity date hereinabove set forth, and to pay interest (computed on the basis of a 360 day year of twelve 30 day months) on said principal amount at the rate of interest hereinabove set forth from the date hereof until this Note matures or is redeemed, said interest being payable on \_\_\_\_\_, 2023, and [annually] [semi-annually] [monthly] thereafter on \_\_\_\_\_. Both principal hereof and interest hereon are payable in lawful money of the United States of America by check or draft at the office of the County Clerk, Loudon, Tennessee as registration and paying agent (the "Registration Agent"). The Registration Agent shall make all interest payments with respect to this Note on each interest payment date directly to the registered owner hereof shown on the Note registration records maintained by the Registration Agent as of the close of business on the fifteenth day of the month next preceding the interest payment date (the "Regular Record Date") by check or draft mailed to such owner at such owner's address shown on said note registration records, without, except for final payment, the presentation or surrender of this Note, and all such payments shall discharge the obligations of the County to the extent of the payments so made. Any such interest not so punctually paid or duly provided for on any interest payment date shall forthwith cease to be payable to the registered owner on the relevant Regular Record Date; and, in lieu thereof, such defaulted interest shall be payable to the person in whose name this Note is registered at the close of business on the date (the "Special Record Date") for payment of such defaulted interest to be fixed by the Registration Agent, notice of which shall be given to the owners of the Notes of the issue of which this Note is one not less than ten (10) days prior to such Special Record Date. Payment of principal hereof shall be made upon presentation and surrender of this Note to the Registration Agent when due.

The Notes shall be subject to redemption prior to maturity at the option of the County, as a whole or in part, at any time at the redemption price of par plus accrued interest to the redemption date.

If less than all the Notes shall be called for redemption, the maturities to be redeemed shall be designated by the Board of County Commissioners of the County, and, if less than all of the Notes of a maturity shall be called for redemption, the Notes within the maturity to be redeemed shall be selected by the Registration Agent by lot or such other random manner as the Registration Agent in its discretion shall determine.

[Subject to the credit hereinafter provided, the County shall redeem Notes maturing \_\_\_\_\_ on the redemption dates set forth below opposite the maturity dates, in aggregate principal amounts equal to the respective dollar amounts set forth below



opposite the respective redemption dates at a price of par plus accrued interest thereon to the date of redemption. The Notes to be redeemed within a maturity shall be selected by the Registration Agent by lot or such other random manner as the Registration Agent in its discretion shall select. The dates of redemption and principal amount of Notes to be redeemed on said dates are as follows:

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<u>Final</u> <u>Maturity</u>	<u>Redemption</u> <u>Date</u>	<u>Principal</u> <u>Amount</u> <u>of Notes</u> <u>Redeemed</u>
---------------------------------	----------------------------------	---

\*Final Maturity

At its option, to be exercised on or before the forty-fifth (45th) day next preceding any such redemption date, the County may (i) deliver to the Registration Agent for cancellation Notes to be redeemed, in any aggregate principal amount desired, and/or (ii) receive a credit in respect of its redemption obligation under this mandatory redemption provision for any Notes of the maturity to be redeemed which prior to said date have been purchased or redeemed (otherwise than through the operation of this mandatory sinking fund redemption provision) and canceled by the Registration Agent and not theretofore applied as a credit against any redemption obligation under this mandatory sinking fund provision. Each Note so delivered or previously purchased or redeemed shall be credited by the Registration Agent at 100% of the principal amount thereof on the obligation of the County on such payment date and any excess shall be credited on future redemption obligations in chronological order, and the principal amount of Notes to be redeemed by operation of this mandatory sinking fund provision shall be accordingly reduced. The County shall on or before the forty-fifth (45th) day next preceding each payment date furnish the Registration Agent with its certificate indicating whether or not and to what extent the provisions of clauses (i) and (ii) of this subsection are to be availed of with respect to such payment and confirm that funds for the balance of the next succeeding prescribed payment will be paid on or before the next succeeding payment date.]

Notice of call for optional redemption (no notice shall be required for mandatory redemption) shall be given by the Registration Agent on behalf of the County not less than five (5) nor more than sixty (60) days prior to the date fixed for redemption by sending an appropriate notice to the registered owners of the Notes to be redeemed by first-class mail, postage prepaid, at the addresses shown on the Note registration records of the Registration Agent as of the date of the notice; but neither failure to mail such notice nor any defect in any such notice so mailed shall affect the sufficiency of the proceedings for redemption of any of the Notes for which proper notice was given. This notice may state that it is conditioned upon the deposit of moneys in an amount equal to the amount necessary to effect the redemption with the Registration Agent no later than the redemption date ("Conditional Redemption"). From and after the redemption date, all Notes called for redemption shall cease to bear interest if funds are available at the office of the Registration Agent for the payment thereof and if notice has been duly provided as set forth herein. In the case of a Conditional Redemption, the failure of the County to make funds available in part or in whole on or before the redemption date shall not constitute an event of default, and the Registration Agent shall give immediate notice to the affected noteholder(s) that the redemption did not occur and that the Notes called for redemption and not so paid remain outstanding.

This Note is transferable by the registered owner hereof in person or by such owner's attorney duly authorized in writing at the office of the Registration Agent set forth above, but only in the manner, subject



to limitations and upon payment of the charges provided in the Resolution, as hereafter defined, and upon surrender and cancellation of this Note. Upon such transfer a new Note or Notes of authorized denominations of the same maturity and interest rate for the same aggregate principal amount will be issued to the transferee in exchange therefor. The person in whose name this Note is registered shall be deemed and regarded as the absolute owner thereof for all purposes and neither the County nor the Registration Agent shall be affected by any notice to the contrary whether or not any payments due on the Note shall be overdue. Notes, upon surrender to the Registration Agent, may, at the option of the registered owner thereof, be exchanged for an equal aggregate principal amount of the Notes of the same maturity in authorized denomination or denominations, upon the terms set forth in the Resolution. The Registration Agent shall not be required to transfer or exchange any Note during the period commencing on a Regular Record Date or Special Record Date and ending on the corresponding interest payment date of such Note, [nor to transfer or exchange any Note after the notice calling such Note for redemption has been made, nor during a period following the receipt of instructions from the County to call such Note for redemption.]

It is hereby certified, recited, and declared that all acts, conditions and things required to exist, happen and be performed precedent to and in the issuance of this Note exist, have happened and have been performed in due time, form and manner as required by law, and that the amount of this Note does not exceed any limitation prescribed by the constitution and statutes of the State of Tennessee.

This Note is one of a total authorized issue aggregating \$\_\_\_\_\_ and issued by the County for the purpose of providing funds to finance, in whole or in part, (i) architectural, engineering, legal, fiscal, administrative and other costs incident to the building and design of school facilities; (ii) construction and improvements to school facilities (iii) reimbursement to the County for funds, if any, previously expended for the foregoing; and (iv) payment of costs incident to the issuance and sale of the notes, of which this Note is one, under and in full compliance with the constitution and statutes of the State of Tennessee, including Sections 9-21-101 et seq., Tennessee Code Annotated, and pursuant to a resolution (the "Resolution") duly adopted by the Board of County Commissioners of the County on the 5<sup>th</sup> day of September, 2023.

The Note shall be payable from unlimited ad valorem taxes to be levied on all taxable property within the County lying outside the corporate limits of the City of Lenoir City, Tennessee. Subject to the foregoing, for the prompt payment of the principal of, premium, if any, and interest on the Notes, the full faith and credit of the County are hereby irrevocably pledged. For a more complete statement of the general covenants and provisions pursuant to which this Note is issued, reference is hereby made to said Resolution.

This Note and the income therefrom are exempt from all present state, county and municipal taxes in Tennessee except (a) Tennessee excise taxes on interest on the Note during the period the Note is held or beneficially owned by any organization or entity, other than a sole proprietorship or general partnership, doing business in the State of Tennessee, and (b) Tennessee franchise taxes by reason of the inclusion of the book value of the Note in the Tennessee franchise tax base of any organization or entity, other than a sole proprietorship or general partnership, doing business in the State of Tennessee.

IN WITNESS WHEREOF, the County has caused this Note to be signed by its Mayor and attested by its County Clerk as of the day and date hereinabove set forth.

LOUDON COUNTY, TENNESSEE

By: DO NOT SIGN – FORM OF NOTE  
Mayor

ATTESTED:

DO NOT SIGN – FORM OF NOTE  
County Clerk

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Transferable and payable at the  
office of:

County Clerk  
Loudon, Tennessee

Date of Registration: \_\_\_\_\_

This Bond is one of the issue of Bonds issued pursuant to the Resolution hereinabove described.

\_\_\_\_\_  
Registration Agent

By: DO NOT SIGN – FORM OF NOTE  
Authorized Trust Officer

(FORM OF ASSIGNMENT)

FOR VALUE RECEIVED, the undersigned sells, assigns, and transfers unto \_\_\_\_\_, whose address is \_\_\_\_\_ (Please insert Social Security or Federal Tax Identification Number \_\_\_\_\_), the within Note of Loudon County, Tennessee and does hereby irrevocably constitute and appoint \_\_\_\_\_, attorney, to transfer the said Note on the records kept for registration thereof with full power of substitution in the premises.

Dated: \_\_\_\_\_

\_\_\_\_\_  
NOTICE: The signature to this assignment must correspond with the name of the registered owner as it appears on the face of the within Note in every particular, without alteration or enlargement or any change whatsoever.

Section 7. Levy of Tax. The County, through its Governing Body, shall, to the extent required, annually levy and collect a tax upon all taxable property within the County lying outside the corporate limits of the City of Lenoir City, Tennessee, in addition to all other taxes authorized by law, sufficient to pay principal of and interest on the Notes when due, and for that purpose there is hereby levied a direct tax in such amount as may be found necessary each year to pay principal and interest coming due on the Notes. Principal and interest falling due at any time when there are insufficient funds from this tax levy on hand shall be paid from the current funds of the County and reimbursement therefor shall be made out of the taxes hereby provided to be levied when the same shall have been collected. The tax herein provided may be reduced to the extent of direct appropriations from the general funds or other legally available funds of the County to the payment of debt service on the Notes.



Section 8. Sale of Notes.

(a) The Notes shall be sold by the Mayor by an informal bid process as permitted by Tennessee law at a price equal to the principal amount thereof. The Mayor's actions taken prior to the date hereof to receive such informal bids are ratified and confirmed. For the purpose of obtaining the lowest possible interest cost on the Notes, the Mayor is authorized to establish a series designation; to cause to be sold an aggregate principal amount of Notes less than that shown in Section 4 hereof, to make corresponding adjustments to the maturity schedule as designated in Section 4 hereof, so long as the final maturity of the Notes does not exceed twelve years following the fiscal year in which the Notes are issued; to change the interest payment dates on the Notes; to cause two or more serial maturities to be sold as a Term Note with mandatory sinking fund payments equal to each annual serial maturity; to adjust principal payment amounts; to modify the redemption provisions to provide that all or a portion of the Notes are not subject to optional redemption; and if subject to optional redemption, to provide for a redemption premium to be paid on the Notes of not greater than 101% of par if the Notes are originally sold at par. The Mayor is further authorized to sell the Notes as a single Note having installments of principal maturing and payable in the amounts and on the dates established as set forth in this Section 8 hereof and consistent with Section 4 hereof.

(b) No Notes shall be sold at an interest rate exceeding the maximum interest rate permitted by law. The action of the Mayor in selling the Notes, establishing the terms set forth above and fixing the interest rate or rates on the Notes, but not exceeding the maximum interest rate permitted by law, shall be binding on the County, and no further action of the Governing Body with respect thereto shall be required. The form of the Note set forth in Section 6 hereof, shall be conformed to reflect any changes made pursuant to this Section 8 hereof. The Mayor and County Clerk, or either of them, are authorized to cause the Notes to be authenticated and delivered by the Registration Agent to the purchaser thereof and to execute, publish, and deliver all certificates and documents as they shall deem necessary in connection with the sale and delivery of the Notes. The Mayor is hereby authorized to enter into a contract with the Cumberland Securities Company, Inc. for financial advisory services in connection with the sale of the Notes and to enter into an engagement letter with Bass, Berry & Sims PLC to serve as note counsel in connection with the Notes, and all actions heretofore taken by the officers of the County in that regard are hereby ratified and approved.

(c) The Notes shall not be issued until after the approval of the State Director of the Division of Local Government Finance shall have been obtained as required by Sections 9-21-101 et seq., Tennessee Code Annotated.

Section 9. Disposition of Note Proceeds.

(a) The proceeds of the sale of the Notes shall be paid to the County to be deposited with a financial institution regulated by the Federal Deposit Insurance Corporation or similar or successor federal agency in a special fund known as the 2023 Rural School Note Fund (the "Note Fund") to be kept separate and apart from all other funds of the County. The County shall disburse funds in the Note Fund to pay costs of issuance of the Notes, including necessary legal, accounting and fiscal expenses, printing, engraving, advertising and similar expenses, administrative and clerical costs, bond insurance premiums, if any, and other necessary miscellaneous expenses incurred in connection with the issuance and sale of the Notes. The remaining monies in the Note Fund shall be solely used by the County to pay costs of the Project and, if applicable, to reimburse the County for any funds previously expended for Project costs. Moneys in the Note Fund shall be invested at the direction of the County in such investments as shall be permitted by applicable law. Earnings from such investments shall be deposited by the County in the Note Fund to pay costs of the Project or to the County's debt service fund to pay principal and interest on the



Notes at the direction of the Mayor. Funds remaining in the Note Fund after payment of costs of issuance, completion of the Project and reimbursement to the County for funds previously expended for Project costs, if any, shall be transferred to the County's debt service to be used to pay principal and interest on the Notes.

(b) In accordance with state law, the various department heads responsible for the fund or funds receiving and disbursing funds are hereby authorized to amend the budget of the proper fund or funds for the receipt of proceeds from the issuance of the obligations authorized by this resolution including note proceeds, and other receipts from this transaction. The department heads responsible for the fund or funds are further authorized to amend the proper budgets to reflect the appropriations and expenditures of the receipts authorized by this resolution.

Section 10. Federal Tax Matters Related to the Notes. The County expects that the Notes will be issued so that the interest thereon is excluded from gross income for purposes of federal income taxation under laws in force on the date of delivery of the Notes. If the Notes are so issued, the County agrees that it shall take no action that may render the interest on any of said Notes subject to federal income taxation. It is the reasonable expectation of the Governing Body that the proceeds of the Notes will not be used in a manner which will cause the Notes to be "arbitrage bonds" within the meaning of Section 148(a) of the Internal Revenue Code of 1986, as amended (the "Code"), including any lawful regulations promulgated or proposed thereunder, and to this end the said proceeds of the Notes and other related funds established for the purposes herein set out, shall be used and spent expeditiously for the purposes described herein. The Governing Body further covenants and represents that in the event it shall be required by Section 148(f) of the Code to pay any investment proceeds of the Notes to the United States government, it will make such payments as and when required by said Section and will take such other actions as shall be necessary or permitted to prevent the interest on the Notes from becoming subject to inclusion in the gross income for purposes of federal income taxation. The Mayor and the County Clerk are authorized and directed to make such certifications in this regard in connection with the sale of the Notes as any or all shall deem appropriate, and such certifications shall constitute a representation and certification of the County. The County's Federal Tax Compliance Policies and Procedures previously adopted by the Mayor as an administrative policy are hereby ratified or approved.

Section 11. Discharge and Satisfaction of Notes. If the County shall pay and discharge the indebtedness evidenced by any of the Notes in any one or more of the following ways:

(a) By paying or causing to be paid, by deposit of sufficient funds as and when required with the Registration Agent, the principal of and interest on such Notes as and when the same become due and payable;

(b) By depositing or causing to be deposited with any trust company or bank whose deposits are insured by the Federal Deposit Insurance Corporation and which has trust powers ("a Trustee"), in trust, on or before the date of maturity, sufficient money or Defeasance Obligations, the principal of and interest on which, when due and payable, will provide sufficient moneys to pay such Notes and to pay interest thereon when due until the maturity date; or

(c) By delivering such Notes to the Registration Agent, for cancellation by it;

and if the County shall also pay or cause to be paid all other sums payable hereunder by the County with respect to such Notes, or make adequate provision therefor, and by resolution of the Governing Body instruct any such Trustee to pay amounts when and as required to the Registration Agent for the payment of principal of and interest on such Notes when due, then and in that case the indebtedness evidenced by such Notes shall be discharged and satisfied and all covenants, agreements and obligations of the County

to the owners of such Notes shall be fully discharged and satisfied and shall thereupon cease, terminate and become void.

If the County shall pay and discharge the indebtedness evidenced by any of the Notes in the manner provided in either clause (a) or clause (b) above, then the registered owners thereof shall thereafter be entitled only to payment out of the money or Defeasance Obligations deposited as aforesaid.

Except as otherwise provided in this Section, neither Defeasance Obligations nor moneys deposited with the Registration Agent pursuant to this Section nor principal or interest payments on any such Defeasance Obligations shall be withdrawn or used for any purpose other than, and shall be held in trust for, the payment of the principal and premium, if any, and interest on said Notes; provided that any cash received from such principal or interest payments on such Defeasance Obligations deposited with the Registration Agent, (A) to the extent such cash will not be required at any time for such purpose, shall be paid over to the County as received by the Registration Agent and (B) to the extent such cash will be required for such purpose at a later date, shall, to the extent practicable, be reinvested in Defeasance Obligations maturing at times and in amounts sufficient to pay when due the principal and interest to become due on said Notes and interest earned from such reinvestments shall be paid over to the County, as received by the Registration Agent. For the purposes of this Section, Defeasance Obligations shall mean direct obligations of, or obligations, the principal of and interest on which are guaranteed by, the United States of America, or obligations of any agency or instrumentality of the United States, which obligations shall not be subject to redemption prior to their maturity other than at the option of the registered owner thereof.

Section 12. Reimbursement. It is reasonably expected that the County will reimburse itself for certain expenditures made by it in connection with the Project by issuing the Notes. This resolution shall be placed in the minutes of the Governing Body and shall be made available for inspection by the general public at the office of the Governing Body. This resolution constitutes a declaration of official intent under Treas. Reg. §1.150-2.

Section 13. Qualified Tax-Exempt Obligations. The Governing Body hereby authorizes the Mayor to designate the Notes as "qualified tax-exempt obligations," to the extent the Notes, or any emission thereof, may be designated, within the meaning of and pursuant to Section 265 of the Internal Revenue Code of 1986, as amended.

Section 14. Reasonably Expected Economic Life. The "reasonably expected economic life" of the Project within the meaning of Section 9-21-101 et seq., Tennessee Code Annotated, is greater than the maximum maturity of the Notes.

Section 15. Resolution a Contract. The provisions of this resolution shall constitute a contract between the County and the registered owners of the Notes, and after the issuance of the Notes, no change, variation or alteration of any kind in the provisions of this resolution shall be made in any manner until such time as the Notes and interest due thereon shall have been paid in full.

Section 16. Separability. If any section, paragraph or provision of this resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this resolution.

Section 17. Repeal of Conflicting Resolutions and Effective Date. All other resolutions and orders, or parts thereof, in conflict with the provisions of this resolution are, to the extent of such conflict, hereby repealed and this resolution shall be in immediate effect from and after its adoption.

Duly adopted and approved on September 5, 2023.

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Mayor

Attested:

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County Clerk



STATE OF TENNESSEE        )

COUNTY OF LOUDON        )

I, Riley Wampler, certify that I am the duly qualified and acting County Clerk of Loudon County, Tennessee, and as such official I further certify that attached hereto is a copy of excerpts from the minutes of a meeting of the governing body of the County held on September 5, 2023; that these minutes were promptly and fully recorded and are open to public inspection; that I have compared said copy with the original minute record of said meeting in my official custody; and that said copy is a true, correct and complete transcript from said original minute record insofar as said original record relates to Rural School Capital Outlay Notes of said County.

WITNESS my official signature of said County this \_\_\_\_ day of September, 2023.

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

36121413.3



RESOLUTION # \_\_\_\_\_

A RESOLUTION AMENDING THE COUNTY GENERAL FUND 101  
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024

*WHEREAS*, Loudon County Commission adopted the 2023 – 2024 budget that included the County General Fund 101 on June 26, 2023; 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 2023 – 2024 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 2023 - 2024 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:

	Original Budget	Previously Approved Amends	Amends Approved this Res	Approved Amended Budget
Estimated June 30, 2023 FB	10,305,589			
Less Restricted, Committed & Assigned	1,258,781			
Est. Avail. Fund Balance July 1, 2023	9,046,808			
Total Revenue & Transfers In	23,446,325	84,917	677,403	24,208,645
Total Available Funds	32,493,133	84,917	677,403	33,255,453
Total Expenditures & Transfers Out	26,001,136	64,934	2,403	26,068,473
Effect on Fund Balance	(2,554,811)	19,983	675,000	(1,859,828)
Ending Fund Balance	6,491,997	19,983	675,000	7,186,980

[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

September 5, 2023

\_\_\_\_\_  
Loudon County Commission Chair

ATTEST:

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

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



Loudon County  
County General Fund 101  
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			<b>General Fund 101</b>					
2	<b>Account Number</b>		8/21/2023 11:12	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
243	46000		State of Tennessee					
244								
245	46100		<u>General Government Grants</u>					
246	46110		Juvenile Services Program	9,000		9,000		9,000
247	46140-SRCTR		Aging Programs - Sr. Center	13,300		13,300		13,300
248	46140-TCAD		Aging Programs - TN Comm on Aging & Disability			0		0
249	46160		State Reappraisal Grant			0		0
250	46190-MHTPG		Other General Govt Grant-Mental Health Grant			0		0
251	46190-ELEC		Other General Govt Grant - Computer Grant				2,403	
252	46190 PRIM		Other General Govt Grant	0		0		0
253								
254			<b>Total General Government Grants</b>	<b>22,300</b>	<b>0</b>	<b>22,300</b>	<b>2,403</b>	<b>24,703</b>
257								
258	46200		<u>Public Safety Grants</u>					
259	46210		Law Enforcement Grant	41,600		41,600		41,600
260	46290-TCI		Other Public Safety Grants-TCI Equipment Grant	0		0		0
261	46290-GHSOG		Other Public Safety Grants-Governor's Hwy Safety Office Grant					
262	46290-SROGT		Other Public Safety Grants-School Resource Grant			0	675,000	675,000
263								
264			<b>Total Public Safety Grants</b>	<b>41,600</b>	<b>0</b>	<b>41,600</b>	<b>675,000</b>	<b>716,600</b>
265								
266	46300		<u>Health and Welfare Grants</u>					
267	46310		Health Department Programs	516,400		516,400		516,400
268								
269			<b>Total Health and Welfare Grants</b>	<b>516,400</b>	<b>0</b>	<b>516,400</b>	<b>0</b>	<b>516,400</b>
270								
271								

Exp @ 51500

[21Aug\_05Sep2023]

Loudon County  
County General Fund 101  
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		8/21/2023 11:12	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
272	46800-46900		<u>Other State Revenues</u>					
273	46820		Income Tax			0		0
274	46830		Beer Tax	20,000		20,000		20,000
275	46835 COCLK		Vehicle Certificate of Title Fees	9,000		9,000		9,000
276	46840		Alcoholic Beverage Tax	96,000		96,000		96,000
277	46850		Mixed Drink Tax			0		0
278	46852		State Revenue Sharing- Telecommunications	60,000		60,000		60,000
279	46855		State Shared Sports Gaming	35,000		35,000		35,000
280	46915		Contracted Prisoner Boarding	165,000		165,000		165,000
281	46960		Registrar's Salary Supplement	15,000		15,000		15,000
282	46970		State Shared Sales Tax - Cities	6,000		6,000		6,000
283	46980 - TECH - F20		Other State Grants - Election Comm Tech Grant			0		0
284	46990		Other State Revenues			0		0
285	46990-CONFL		Other State Revenues - Confiscated License Fee			0		0
286	46990-HGUN		Other State Revenues			0		0
287	46990-PRIM		Other State Revenues- Presidential Primary	54,870		54,870		54,870
288	46990-FANTA		Other State Revenues			0		0
289								
290			Total Other State Revenues	460,870	0	460,870	0	460,870
291								
292	Total State of Tennessee			1,041,170	0	1,041,170	677,403	1,718,573
293								
294								
295								
296	47000		Federal Government					
297								
298	47200		<u>Federal Through State</u>					
299	47220		Civil Defense Reimbursement	0		0		0
300	47220 EMPG		Civil Defense Reimbursement	43,722		43,722		43,722
301	47220 DOE 22		Civil Defense Reimbursement	16,000	(8,295)	7,705		7,705
302	47220 DOE 23		Civil Defense Reimbursement		16,000			0
303	47230		Disaster Relief			0		0
304	47235 12.SK		Homeland Security Grant	18,000		18,000		18,000
305	47303		COVID-19 Grant			0		0
306	47590-SRCTR		Other Federal through State - Sr. Center	88,774		88,774		88,774
307	47590-SRCTR-VACCI		Other Federal through State - Sr. Center - Vaccine	0		0		0
308	47590-GHSOG		Other Federal through State - gHSOG-FY 2023	0		0		0
309	47590-GHSOG		Other Federal through State - GHSOG	30,000		30,000		30,000
310	47990-MARSH		Direct Federal Revenue - US Marshalls Roundup	0		0		0
311	47990-OPIOD		Direct Federal Revenue - OPIOD Settlement	174,003		174,003		174,003
312								
313			Total Federal Through State	370,499	7,705	378,204	0	378,204
314								
315								
316								
317	Total Federal Government			370,499	7,705	378,204	0	378,204

Loudon County  
County General Fund 101  
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		8/21/2023 11:33	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
527								
528	51500		Election Commission					
529	101		County Official/Administrative Officer (Election Offi	91,838		91,838		91,838
530	161		Administrative Assistant	52,000		52,000		52,000
531	168		Temporary Personnel	18,000		18,000		18,000
532	186 ARPA		Longevity Pay			0		0
533	187		Overtime Pay	4,500		4,500		4,500
534	192		Election Commission (Payroll; but no TCRS)	15,000		15,000		15,000
535	193		Election Workers (Some payroll; SS & Med; NO T	60,000		60,000		60,000
536	201		Social Security	14,963		14,963		14,963
537	201 ARPA		Social Security			0		0
538	204		State Retirement	9,953		9,953		9,953
539	204 ARPA		State Retirement			0		0
540	206		Life Insurance	359		359		359
541	206-RET-LIF		Life Insurance	245		245		245
542	207		Medical Insurance	6,182		6,182		6,182
543	207-RET-MED		Medical Insurance	7,538		7,538		7,538
544	207-SRHTH		Medical Insurance	2,250		2,250		2,250
545	208		Dental Insurance	850		850		850
546	208-RET-DEN		Dental Insurance - Retirees	353		353		353
547	212		Employer Medicare	3,499		3,499		3,499
548	212 ARPA		Employer Medicare			0		0
549	302		Advertising	300		300		300
550	307		Communication	4,000		4,000		4,000
551	320		Dues and Memberships	500		500		500
552	330		Operating Lease Payments	5,000		5,000		5,000
553	332		Legal Notices, Recording and Court Cos	4,000		4,000		4,000
554	333		License (Hardware)	14,000		14,000		14,000
555	336		Maintenance and Repair Services - Office Equipment	12,000		12,000		12,000
556	348		Postal Charges	8,500		8,500		8,500
557	349		Printing, Stationery, and Forms	6,000		6,000		6,000
558	351		Rental	1,000		1,000		1,000
559	355		Travel	10,000		10,000		10,000
560	399		Other Contracted Services	26,100		26,100		26,100
561	414		Duplicating Supplies	600		600		600
562	422		Food Supplies	1,700		1,700		1,700
563	435		Office Supplies	12,000		12,000		12,000
564	451		Uniforms	1,200		1,200		1,200
565	513		Workers' Comp Insurance	1,234		1,234		1,234
566	524		In-Service/Staff Development	500		500		500
567	711		Furniture and Fixtures			0		0
568	709 ELEC		Data Processing Equipment			0	2,403	2,403
569	719		Office Equipment	4,000		4,000		4,000
570	731 ELEC		Voting Machines	72,000		72,000		72,000
571	790		Other Equipment (Carts)	23,000		23,000		23,000
572								
573			Total Election Commission	495,164	0	495,164	2,403	497,567

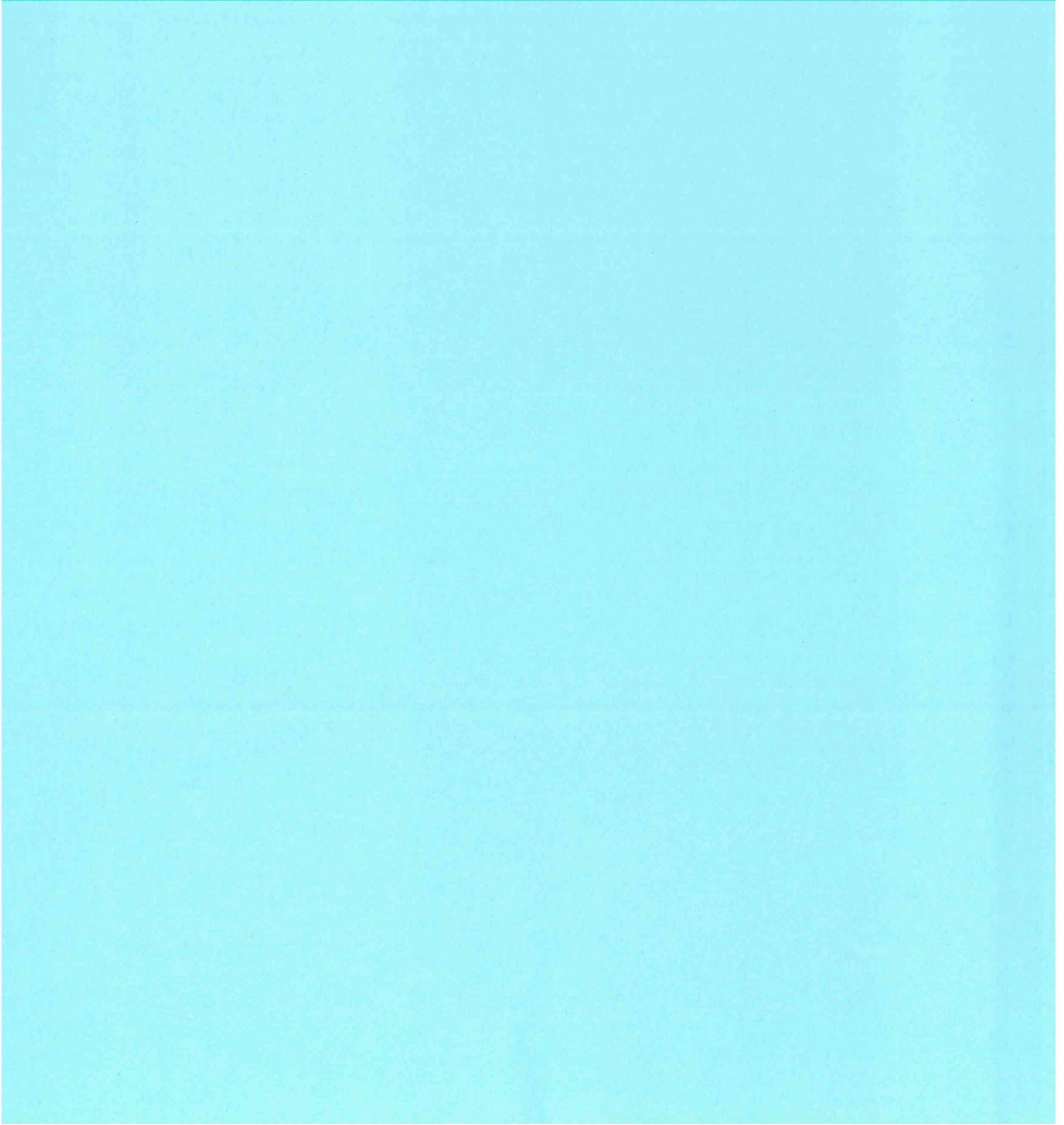
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[21Aug\_05Sept2023]



Loudon County  
County General Fund 101  
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			<b>General Fund 101</b>					
2	<b>Account Number</b>		8/21/2023 11:20	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1998								
1999	Estimated June 30, 2023 FB - Unaudited			10,305,589				
2000	Less Restricted, Committed & Assigned Items			698,781				
2001	Committed to Fire Safety			560,000				
2002	Estimated Available Fund Balance July 1, 2023			9,046,808		9,046,808		9,046,808
2003								
2004								
2005								
2006								
2007								
2008	Total Revenue			23,343,825	7,705	23,351,530	677,403	24,028,933
2009	Transfers In			102,500	77,212	179,712	0	179,712
2010								
2011	Total Revenue and Transfers In			23,446,325	84,917	23,531,242	677,403	24,208,645
2012								
2013								
2014								
2015	Total Available Funds			32,493,133	84,917	32,578,050	677,403	33,255,453
2016								
2017	Expenditure Budget			25,966,136	64,934	26,031,070	2,403	26,033,473
2018	Transfers Out			35,000	0	35,000	0	35,000
2019								
2020	Total Expenditures and Transfer Out			26,001,136	64,934	26,066,070	2,403	26,068,473
2021								
2022	Ending Fund Balance			6,491,997	19,983	6,511,980	675,000	7,186,980
2023								
2024								
2025								
2026								
2027								
2028			County Commission Meeting Date:					
2029			September 5, 2023					
2030								
2031								
2032								
2033								
2034								
2035								
2036								



**RESOLUTION # \_\_\_\_\_**

**A RESOLUTION AMENDING THE OTHER GENERAL SPECIAL REVENUE FUND 127 (ARPA)  
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024**

**WHEREAS**, Loudon County Commission adopted the 2023 – 2024 budget that included the Other General Special Revenue Fund 127 on June 26, 2023; 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 Federal funds or Investment Income; and

**WHEREAS**, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 2023 – 2024 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 2023 - 2024 Other General Government Special Revenue Fund 127 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, 2023 FB	6,434,995			
Less Restricted, Committed & Assigned	3,148,282			
Est. Avail. Fund Balance July 1, 2023	3,286,713			
Total Revenue & Transfers In	16,897	0	0	16,897
Total Available Funds	16,897	0	0	16,897
Total Expenditures & Transfers Out	0	2,715,226	0	2,715,226
Effect on Fund Balance	16,897	(2,715,226)	0	(2,698,329)
Ending Fund Balance	3,303,610	(2,715,226)	0	588,384

[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

September 5, 2023

\_\_\_\_\_  
*Loudon County Commission Chair*

**ATTEST:**

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

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



Loudon County  
Other General Government Special Revenue Fund 127  
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H	I	J
1			Other General Government Special Revenue Fund 127 - ARPA							
2	Account Number		8/6/2023 15:04			2023-2024	2023-2024	Approved	Proposed	Proposed
3						Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4										
71				<i>Orig amt of approp</i>	<i>Expensed/Incumbered</i>					
72				<i>for project in prev FY</i>	<i>in previous FY</i>					
73	91402		ARPA Grant #2 - HIGHWAY							
74	399		Other Cont Svc-Paving Co Rds - District 1A Comm Randolph	4,515	2,315		2,200	2,200		2,200
75	399		Other Cont Svc-Paving Co Rds - District 1B Comm Geames	4,515	2,315		2,200	2,200		2,200
76	399		Other Cont Svc-Paving Fork Creek Rd - District 4 Comm Whitfield	120,000	38,953 (Rem app returned to Comm)			0		0
77	399		Other Cont Svc-Paving Co Rds - District 4 Comm Whitfield					0	311,672	311,672
78	399		Other Cont Svc-Paving Co Rds - District 6 Comm Waller					0	380,118	380,118
79	714		Highway Equipment - 2 Boom Mowers	360,000	356,228		3,772	3,772		3,772
80	404		Asphalt - Paving Co Rds - District 1A Comm Randolph	364,485	364,485			0		0
81	404		Asphalt - Paving Co Rds - District 1B Comm Geames	364,485	364,485			0		0
82	409		Crushed Stone - Paving Co Rds - District 1A Comm Randolph	6,000	6,000			0		0
83	409		Crushed Stone - Paving Co Rds - District 1B Comm Geames	6,000	6,000			0		0
84						0		0		0
85										
86			ARPA Grant #2 - HIGHWAY			0	8,172	8,172	691,790	699,962
87										
88				<i>Orig amt of approp</i>	<i>Expensed/Incumbered</i>					
89	91403		ARPA Grant #3	<i>for project in prev FY</i>	<i>in previous FY</i>					
90	707-HELTH		Building Improvements - Health Dept Match	116,400	0		116,400	116,400		116,400
91	708-COBLD		Communication Equipment - New Phone System Co Bldg	50,000	21,601		28,399	28,399		28,399
92	707-COBLD		Building Improvements - Push Button Door Opener Co Bldg	4,348	4,348			0		0
93	316-DUNBR		Contributions - Dunbar Rosenwald Foundation - #1A Comm Randolph	10,000	10,000			0		0
94	316-KIWAN		Contributions - Kiwanis of Tellico Village - #1A Comm Randolph	5,000	5,000			0		0
95	316-DUNBR		Contributions - Dunbar Rosenwald Foundation - #1B Comm Geames	10,000	10,000			0		0
96	316-KIWAN		Contributions - Kiwanis of Tellico Village - #1B Comm Geames	5,000	5,000			0		0
97	316-GBYSP		Contributions - Greenback Youth Sports-#3 Comm Satterfield				5,000	5,000		5,000
98	316-GBYSP		Contributions - Greenback Youth Sports-#3 Comm Whitfield				5,000	5,000		5,000
99	316-B4ASH		Contributions - Beauty for Ashes Ministries-#5B Comm Shaver					0		0
100	316-B4ASH		Contributions - Beauty for Ashes Ministries-#5A Comm Morrison					0		0
101	316-TRDA		Contributions - TRDA - District 7 Comm Cullen	20,000	20,000			0		0
102	316-FRTVL		Contributions - Friends of TV Library - District 7 Comm Cullen	70,000	70,000			0		0
103	316-OURPL		Contributions - Our Place Adult Day CNTR - District 7 Comm Cullen	100,000	100,000			0		0
104	316-TMSTEL		Contributions - Timeless Tellico - District 7 Comm Cullen	25,000	25,000			0		0
105								0		0
106	0							0	0	0
107										
108			ARPA Grant #3			0	154,799	154,799	0	154,799
109										
110				<i>Orig amt of approp</i>	<i>Expensed/Incumbered</i>					
111	91404		ARPA Grant #4	<i>for project in prev FY</i>	<i>in previous FY</i>			0		0
112	316 - TASS-WSI		TASS Waterline & Pump - NOT REVENUE LOSS	502,075	502,075			0		0
113	316 - TASS		TASS Waterline & Pump - FROM REVENUE LOSS	200,000	200,000			0		0
114								0		0
115								0		0
116								0		0
117			ARPA Grant #4			0	0	0	0	0
118										

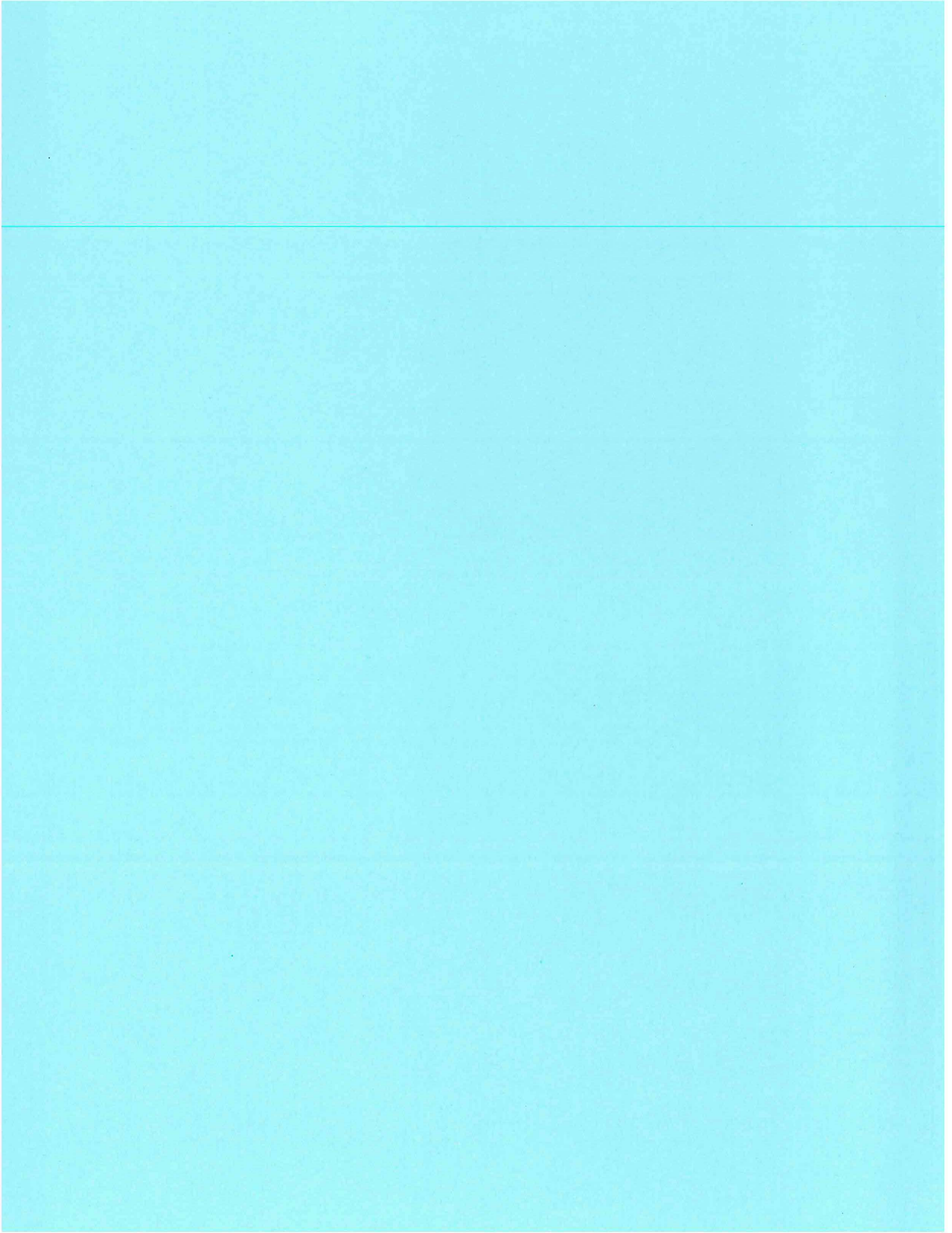
Loudon County  
Other General Government Special Revenue Fund 127  
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H	I	J
1			Other General Government Special Revenue Fund							
2			127 - ARPA							
3	Account Number		8/6/2023 15:04			2023-2024	2023-2024	Approved	Proposed	Proposed
4						Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
119										
120										
121	91405	ARPA Grant #5		<u>Orig amt of approp</u>	<u>Expensed/Incumbered</u>					
122				<u>for project in prev FY</u>	<u>in previous FY</u>					
123	732 BBT	Building Purchases		422,658	422,658	0		0		0
124	711 SESSN	Furniture - Stand alone shelving system for new building		109,766	109,766	0	234	234		234
125	399 (1-A)	Other Contracted Services - District 1-A (Randolph)		500,000	470,000	0	30,000	30,000		30,000
126	399 (1-B)	Other Contracted Services - District 1-B (Geames)		500,000	470,000	0	30,000	30,000		30,000
127	399 (2-A)	Other Contracted Services - District 2-A (Jenkins)		500,000	500,000	0		0		0
128	399 (2-B)	Other Contracted Services - District 2-B (Quillen)		500,000	500,000	0		0		0
129	399 (3)	Other Contracted Services - District 3 (Satterfield)		500,000	0	0	495,000	495,000		495,000
130	399 (4)	Other Contracted Services - District 4 - (Whitfield)		500,000	141,047	0	353,953	353,953	(311,672)	42,281
131	399 (5-A)	Other Contracted Services - District 5-A (Morrison)		500,000	0	0	461,394	461,394		461,394
132	399 (5-B)	Other Contracted Services - District 5-B (Shaver)		500,000	0	0	461,394	461,394		461,394
133	399 (6)	Other Contracted Services - District 6 (Waller)		500,000	0	0	500,000	500,000	(380,118)	119,882
134	399 (7)	Other Contracted Services - District 7 (Cullen)		500,000	400,000	0	100,000	100,000		100,000
135	399	Other Contracted Services - \$500,000*10 Commissioners					0	0		0
136										
137		ARPA Grant #5				0	2,431,975	2,431,975	(691,790)	1,740,185
138	Total Capital Projects					0	2,598,014	2,598,014	0	2,598,014
140										

Loudon County  
Other General Government Special Revenue Fund 127  
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H	I	J
1			Other General Government Special Revenue Fund 127 - ARPA							
2	Account Number		8/6/2023 15:04			2023-2024	2023-2024	Approved	Proposed	Proposed
3						Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4										
166										
167	Estimated June 30, 2023 FB					6,434,995				
168	Less Restricted, Committed & Assigned Items					3,148,282				
169	Available Fund Balance July 1, 2023					3,286,713		3,286,713		3,286,713
170										
171										
172	Total Revenue					16,897	0	16,897	0	16,897
173										
174	Total Revenue and Transfers In					16,897	0	16,897	0	16,897
175										
176										
177										
178	Total Available Funds					3,303,610	0	3,303,610	0	3,303,610
179										
180	Expenditure Budget					0	2,715,226	2,715,226	0	2,715,226
181										
182	Total Expenditures and Transfer Out					0	2,715,226	2,715,226	0	2,715,226
183										
184	Ending Fund Balance					3,303,610	(2,715,226)	588,384	0	588,384
185										
186										
187										
188			County Commission Meeting Date:						Amount above revenue loss	0
189			September 5, 2023						\$10M Revenue Loss Balance	588,384
190										





RESOLUTION # \_\_\_\_\_

**A RESOLUTION AMENDING THE GENERAL PURPOSE SCHOOL FUND 141  
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024**

*WHEREAS*, Loudon County Commission adopted the 2023 – 2024 budget that included the General Purpose School Fund 141 on June 26, 2023; 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 2023 – 2024 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 2023 - 2024 General Purpose School Fund 141 has been amended by Loudon County Commission.

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

	Original <u>Budget</u>	Previously Approved <u>Amends</u>	Amends Approved <u>this Res</u>	Approved Amended <u>Budget</u>
Est June 30, 2023 FB	5,044,999			
Less Restricted, Committed & Assigned	664,350			
Available Fund Balance July 1, 2023	4,380,649			
Total Revenue & Transfers In	50,561,419	0	-306,877	50,254,542
Total Expenditures & Transfers Out	50,088,503	0	143,382	50,231,885
Effect on Fund Balance	472,916	-	(450,259)	22,657
Ending Fund Balance	4,853,565			4,403,306

[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 5<sup>th</sup> day of September 2023.

**ATTEST:**

\_\_\_\_\_  
*Loudon County Commission Chair*

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

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

Loudon County Board of Education

Fund 141

Ending June 30, 2024

<b>Total Other Local Revenues</b>			<b>139,400</b>	<b>0</b>	<b>139,400</b>	<b>0</b>	<b>139,400</b>
<b>46000</b>		<b>State of Tennessee</b>					
<b>46500</b>		<b>State Education Funds</b>					
46510		TN Investment in Student Achievement (TISA)	0	0	0	30,643,452	30,643,452
46511		Basic Education Program	30,638,167	0	30,638,167	(30,638,167)	0
46515		Early Childhood Education	752,279	0	752,279	13,024	765,303
46590		Other State Education Funds	58,467	0	58,467		58,467
46590	BC	Bridge Camp	0	0	0		0
46590	LC	Learning Camp Transportation	0	0	0		0
46590	SLC	Summer Learning Camps	0	0	0		0
46590	SMC	STEAM Mini Camps	0	0	0	0	0
46590	ACE	Other State Education Funds	0	0	0	100,000	100,000
46590	FRC	Family Resource Center	0	0	0	0	0
46590	LEAP	LEAPS Grant	178,002	0	178,002	(178,002)	0
46590	SPARC	SPARC Grant	0	0	0	0	0
46591		Coordinated School Health	0	0	0		0
46592		Internet Connectivity	0	0	0		0
46594		Family Resource Center	0	0	0		0
46610		Career Ladder Program	67,000	0	67,000		67,000
46790		Other Vocational	0	0	0	0	0
		<b>Total State Education Funds</b>	<b>31,693,915</b>	<b>0</b>	<b>31,693,915</b>	<b>(59,693)</b>	<b>31,634,222</b>
<b>46800</b>		<b>Other State Revenues</b>					
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
		<b>Total Other State Revenues</b>	<b>1,150,000</b>	<b>0</b>	<b>1,150,000</b>	<b>0</b>	<b>1,150,000</b>
<b>Total State of Tennessee</b>			<b>32,843,915</b>	<b>0</b>	<b>32,843,915</b>	<b>(59,693)</b>	<b>32,784,222</b>
46980		Other State Grants	0	0	0	0	0
46981		Safe Schools	0	0	0	0	0
46990		Other State Revenue	0	0	0	0	0
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

LCBOE:  
Update Final TISA  
allocation.

LCBOE:  
Final PreK budget.

LCBOE:  
ACE Grant received.



Loudon County Board of Education

Fund 141

Ending June 30, 2024

47000		Federal Government					
47100		<u>Federal Through State</u>					
47143		Special Education - Grants to States	0	0	0	0	0
47147		Safe and Drug-Free Schools State Grant	190,732	0	190,732	(190,732)	0
47147	21st	Safe and Drug-Free Schools State Grant	74,250	0	74,250	(74,250)	0
47590	VR	Other Federal Through State VR Grant	210,632	0	210,632	0	210,632
		<b>Total Federal Through State</b>	<b>475,614</b>	<b>0</b>	<b>475,614</b>	<b>(264,982)</b>	<b>210,632</b>
47600		<u>Direct Federal Revenue</u>					
47640		ROTC Reimbursement	71,000	0	71,000	0	71,000
		<b>Total Direct Federal Revenue</b>	<b>71,000</b>	<b>0</b>	<b>71,000</b>	<b>0</b>	<b>71,000</b>
<b>Total Federal Government</b>			<b>546,614</b>	<b>0</b>	<b>546,614</b>	<b>(264,982)</b>	<b>281,632</b>
48600		Citizens Groups					
48130		Contributions	0		0	0	0
48610		Donations	0		0	2,498	2,498
48610-ALT		Donations - Alternative School	0		0	0	0
48610-BIT		Donations - Bridges in Transition	0		0	0	0
48610-CAMP		Donations - Camp Bravado	0		0	0	0
48610-CHR		Donations - Christmas	0		0	0	0
48610-CL		Donations - CL	0		0	7,050	7,050
48610-FAM		Donations - FAM	0		0	2,400	2,400
48610-FRC		Donations - FRC	0		0	0	0
48610-LCAP		Donations - LCA	0		0	0	0
48610-LCEF		Donations - LCEF	0		0	0	0
48610-MUSIC		Donations - MUSIC	0		0	0	0
48610-NMS		Donations - North Middle School	0		0	0	0
48610-RTI		Donations - RTI	0		0	0	0
48610-SHOE		Donations - SHOE	0		0	0	0
48610-SUP		Donations - SUP	0		0	0	0
48610-WSF		Donations - WSF	0		0	5,850	5,850
		<b>Total Citizens Groups</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,798</b>	<b>17,798</b>
48990		Other					
48990		Other	0	0	0	0	0

LCBOE:  
Robotics donation.  
Moved to Technology  
budget.

LCBOE:  
Student clothing  
donation.

LCBOE:  
FRC donation.

LCBOE:  
Weekend Feeding  
donation.

Loudon County Board of Education

Fund 141

Ending June 30, 2024

49700	Insurance Recovery	0	0	0	0	0
49800	Transfer In	0	0	0	0	0
<b>Total Revenues</b>		<b>50,561,419</b>	<b>0</b>	<b>50,561,419</b>	<b>(306,877)</b>	<b>50,254,542</b>
	<b>Total Other Source</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total General Purpose School</b>		<b>50,561,419</b>	<b>0</b>	<b>50,561,419</b>	<b>(306,877)</b>	<b>50,254,542</b>

Loudon County Board of Education

Fund 141

Ending June 30, 2024

72000		Support Services					
72110		<u>Attendance</u>					
105		Supervisor / Director	57,600	0	57,600	0	57,600
201		Social Security	3,572	0	3,572	0	3,572
204		State Retirement	3,865	0	3,865	0	3,865
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	836	0	836	0	836
355		Travel	50	0	50	0	50
524		In-Service/Staff Development	2,000	0	2,000	0	2,000
		<b>Total Attendance</b>	<b>68,083</b>	<b>0</b>	<b>68,083</b>	<b>0</b>	<b>68,083</b>
72120		<u>Health Services</u>					
105	CSH	Supervisor/Director	55,752	0	55,752	0	55,752
131		Medical Personnel	471,886	0	471,886	0	471,886
131	BC	Medical Personnel - Bridge Camp	0	0	0	0	0
131	SLC	Medical Personnel - Summer Learning Camps	0	0	0	0	0
131	SMC	Medical Personnel - STREAM Mini Camps	0	0	0	0	0
189	CSH	Other Salaries & Wages	32,943	0	32,943	0	32,943
198	CSH	Non-Certified Substitute Teachers	0	0	0	0	0
201		Social Security	29,257	0	29,257	0	29,257
201	BC	Social Security - Bridge Camp	0	0	0	0	0
201	SLC	Social Security - Summer Learning Camps	0	0	0	0	0
201	SMC	Social Security - STREAM Mini Camps	0	0	0	0	0
201	CSH	Social Security	5,500	0	5,500	0	5,500
204		State Retirement	31,664	0	31,664	0	31,664
204	BC	State Retirement - Bridge Camp	0	0	0	0	0
204	SLC	State Retirement - Summer Learning Camps	0	0	0	0	0
204	SMC	State Retirement - STREAM Mini Camps	0	0	0	0	0
204	CSH	State Retirement	5,018	0	5,018	0	5,018
205-RET	VIS	Employee and Dependent Insurance	102	0	102	0	102
206		Life Insurance	1,795	0	1,795	0	1,795
206	CSH	Life Insurance	160	0	160	0	160
206-RET	LIF	Life Insurance	325	0	325	0	325
207		Medical Insurance	72,080	0	72,080	0	72,080
207	CSH	Medical Insurance	10,042	0	10,042	0	10,042
208		Dental Insurance	2,800	0	2,800	0	2,800
208	CSH	Dental Insurance	375	0	375	0	375
208-RET	DEN	Dental Insurance	432	0	432	0	432
212		Employer Medicare	6,843	0	6,843	0	6,843



Loudon County Board of Education  
Fund 141  
Ending June 30, 2024

212	BC	Employer Medicare - Bridge Camp	0	0	0	0	0
212	SLC	Employer Medicare - Summer Learning Camps	0	0	0	0	0
212	SMC	Employer Medicare - STREAM Mini Camps	0	0	0	0	0
212	CSH	Employer Medicare	1,286	0	1,286	0	1,286
316		Contributions	0	0	0	0	0
355		Travel	400	0	400	0	400
355	CSH	Travel	2,000	0	2,000	0	2,000
355	SLC	Travel	0	0	0	0	0
399		Other Contracted Services	9,100	0	9,100	0	9,100
399	SLC	Other Contracted Services - STREAM Mini Camps	0	0	0	0	0
399	CSH	Other Contracted Services	500	0	500	0	500
413		Drugs and Medical Supplies	14,800	0	14,800	0	14,800
435		Office Supplies	1,000	0	1,000	0	1,000
499	ACE	Other Supplies & Materials	0	0	0	90,000	90,000
499	CSH	Other Supplies & Materials	24,160	0	24,160	0	24,160
524		In-Service/Staff Development	600	0	600	0	600
524	ACE	In-Service/Staff Development	0	0	0	10,000	10,000
524	CSH	In-Service/Staff Development	5,000	0	5,000	0	5,000
735	CSH	Health Equipment	17,264	0	17,264	0	17,264
		<b>Total Health Services</b>	<b>803,084</b>	<b>0</b>	<b>803,084</b>	<b>100,000</b>	<b>903,084</b>

LCBOE:  
ACE grant expenditures.

Loudon County Board of Education

Fund 141

Ending June 30, 2024

72250		<u>Education Technology</u>					
105		Supervisor/Director	56,570	0	56,570	0	56,570
117		Career Ladder Program	1,000	0	1,000	0	1,000
120		Computer Programmer	350,335	0	350,335	0	350,335
201		Social Security	25,291	0	25,291	0	25,291
204		State Retirement	28,689	0	28,689	0	28,689
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	5,928	0	5,928	0	5,928
350		Internet Connectivity	165,000	0	165,000	0	165,000
355		Travel	10,000	0	10,000	0	10,000
399		Other Contracted Services	9,400	0	9,400	0	9,400
471		Software	210,000	0	210,000	0	210,000
499		Other Supplies & Materials	4,000	0	4,000	0	4,000
524		In Service/Staff Development	12,430	0	12,430	0	12,430
718		Motor Vehicles	0	0	0	0	0
790		Other Equipment	168,590	0	168,590	2,498	171,088
		<b>Total Central &amp; Other Transportation</b>	<b>1,111,713</b>	<b>0</b>	<b>1,111,713</b>	<b>2,498</b>	<b>1,114,211</b>

LCBOE:  
Robotics donation  
expenditures.

Loudon County Board of Education  
Fund 141  
Ending June 30, 2024

72310		<u>Board of Education</u>					
191		Board and Committee Members Fees	112,240	0	112,240	LCBOE: Increase to cover school audits.	112,240
201		Social Security	6,960	0	6,960		6,960
204		State Retirement	6,427	0	6,427		6,427
206		Life Insurance	1,600	0	1,600		1,600
208		Dental Insurance	2,650	0	2,650	0	2,650
212		Employer Medicare	1,628	0	1,628	0	1,628
304		Architects	0	0	0	0	0
305		Audit Services	12,300	0	12,300	1,200	13,500
331		Legal Services	37,000	0	37,000	0	37,000
355		Travel	4,000	0	4,000	0	4,000
506		Liability Insurance	29,149	0	29,149	(14,502)	14,647
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	335,000	0	335,000	0	335,000
513		Workman's Compensation Insurance	186,181	0	186,181	(9,288)	176,893
524		In Service/Staff Development	35,000	0	35,000	0	35,000
599		Other Charges	0	0	0	0	0
		<b>Total Board of Education</b>	<b>785,535</b>	<b>0</b>	<b>785,535</b>	<b>(22,590)</b>	<b>762,945</b>



Loudon County Board of Education

Fund 141

Ending June 30, 2024

72610		<i>Operation of Plant</i>					
166		Custodial Personnel	216,500	0	216,500	0	216,500
201		Social Security	13,423	0	13,423	0	13,423
204		State Retirement	14,528	0	14,528	0	14,528
205-RET	VIS	Employee and Dependent Insurance	275	0	275	0	275
206		Life Insurance	960	0	960	0	960
206-RET	LIF	Life Insurance	840	0	840	0	840
207		Medical Insurance	57,551	0	57,551	0	57,551
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	3,140	0	3,140	0	3,140
399		Other Contracted Services	1,738,307	0	1,738,307	391,178	2,129,485
399	FLM	Other Contracted Services- Fort Loudoun Mid	10,000	0	10,000	0	10,000
399	GBS	Other Contracted Services - Greenback School	25,000	0	25,000	0	25,000
399	LHS	Other Contracted Services - Loudon High Scho	25,000	0	25,000	0	25,000
399	NMS	Other Contracted Services - North Middle Sch	10,000	0	10,000	0	10,000
399	PES	Other Contracted Services - Philadelphia Elem	10,000	0	10,000	0	10,000
415		Electricity	1,150,000	0	1,150,000	0	1,150,000
425		Gasoline	5,000	0	5,000	0	5,000
434		Natural Gas	131,000	0	131,000	0	131,000
454		Water and Sewer	154,183	0	154,183	0	154,183
502		Building and Contents Insurance	409,575	0	409,575	76,649	486,224
599		Other Charges	0	0	0	0	0
		<b>Total Operation of Plant</b>	<b>3,979,639</b>	<b>0</b>	<b>3,979,639</b>	<b>467,827</b>	<b>4,447,466</b>

LCBOE:  
Increase for school  
safety window tinting  
\$300,000 & HES contract  
\$91,178 from fund  
balance.

Loudon County Board of Education

Fund 141

Ending June 30, 2024

73000		Operation of Non-Instructional Service						
73100		<u>Food Service</u>						
	165	SLC Cafeteria Personnel	0	0	0	0	0	0
	201	SLC Social Security	0	0	0	0	0	0
	204	SLC State Retirement	0	0	0	0	0	0
	212	SLC Employer Medicare	0	0	0	0	0	0
		Total Food Service	0	0	0	0	0	0
73300		<u>Community Services</u>						
	105	CCLC Supervisor/Director - CCLC	11,673	0	11,673	(11,673)	0	0
	105	LEAP Supervisor/Director - LEAP Grant	18,797	0	18,797	(18,797)	0	0
	116	CCLC Teachers - CCLC	121,000	0	121,000	(121,000)	0	0
	116	CCLC-EES Teachers - CCLC	52,000	0	52,000	(52,000)	0	0
	116	LEAP Teachers - LEAP	117,000	0	117,000	(117,000)	0	0
	163	CCLC Educational Assistants - CCLC Grant	31,000	0	31,000	(31,000)	0	0
	163	CCLC-EES Educational Assistants - CCLC Grant	10,000	0	10,000	(10,000)	0	0
	163	LEAP Educational Assistants - LEAPS Grant	15,000	0	15,000	(15,000)	0	0
	189	FRC Other Salaries & Wages - FRC	25,893	0	25,893	0	25,893	0
	201	Social Security	0	0	0	0	0	0
	201	CCLC Social Security CCLC Grant	10,148	0	10,148	(10,148)	0	0
	201	CCLC-EES Social Security CCLC Grant	3,844	0	3,844	(3,844)	0	0
	201	FRC Social Security - FRC Grant	1,605	0	1,605	0	1,605	0
	201	LEAP Social Security - LEAPS Grant	9,349	0	9,349	(9,349)	0	0
	204	State Retirement	0	0	0	0	0	0
	204	CCLC State Retirement - CCLC Grant	12,528	0	12,528	(12,528)	0	0
	204	CCLC-EES State Retirement - CCLC Grant	5,190	0	5,190	(5,190)	0	0
	204	FRC State Retirement - FRC Grant	1,738	0	1,738	0	1,738	0
	204	LEAP State Retirement - LEAPS Grant	11,174	0	11,174	(11,174)	0	0
	206	Life Insurance	188	0	188	0	188	0
	206-RET	LIF Life Insurance	216	0	216	0	216	0

Loudon County Board of Education

Fund 141

Ending June 30, 2024

206	LEAP	Life Insurance - LEAPS Grant	0	0	0	0	0
207		Medical Insurance	8,524	0	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	2,080	0	2,080	(2,080)	0
212	CCLC-EES	Employer Medicare - CCLC Grant	899	0	899	(899)	0
212	FRC	Employer Medicare FRC	375	0	375	0	375
212	LEAP	Employer Medicare - LEAPS Grant	2,186	0	2,186	(2,186)	0
355		Travel	1,500	0	1,500	0	1,500
355	CCLC	Travel - CCLC	50	0	50	(50)	0
355	CCLC-EES	Travel - CCLC	50	0	50	(50)	0
355	LEAP	Travel - LEAPS Grant	50	0	50	(50)	0
399		Other Contracted Services	0	0	0	0	0
399	CCLC	Other Contracted Services - CCLC	0	0	0	0	0
399	21ST	Other Contracted Services - CCLC	0	0	0	0	0
399	LEAP	Other Contracted Services - LEAP	0	0	0	0	0
422		Food Supplies	5,300	0	5,300	0	5,300
422	CCLC	Food Supplies - CCLC	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	0	0	9,842	9,842
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	2,253	0	2,253	(2,253)	0
499	CCLC-EES	Other Supplies & Materials - CCLC	2,267	0	2,267	(2,267)	0
499	CHR	Other Supplies & Materials - CHR	0	0	0	6,907	6,907
499	CL	Other Supplies & Materials - CL	0	0	0	11,510	11,510
499	FAM	Other Supplies & Materials - FAM	0	0	0	3,425	3,425
499	FUEL	Other Supplies & Materials - FUEL	0	0	0	0	0
499	LEAP	Other Supplies & Materials - LEAPS Grant	4,446	0	4,446	(4,446)	0
499	SUP	Other Supplies & Materials - SUP	0	0	0	0	0

LCBOE:  
Weekend Feeding  
donation of \$5,850 &  
\$3,992 carryover

LCBOE:  
Carryover from prior  
year donations - CL,  
FAM, & CHR.  
Current Donations:  
CL: \$7,050  
FAM: \$2,400



Loudon County Board of Education

Fund 141

Ending June 30, 2024

524		In Service/Staff Development	500	0	500	0	500
524	CCLC	In Service/Staff Development - CCLC		0	0	0	0
524	21ST	In Service/Staff Development - CCLC	0	0	0	0	0
524	FRC	In Service/Staff Development - CCLC		0	0	0	0
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
		<b>Total Community Services</b>	<b>496,209</b>	<b>0</b>	<b>496,209</b>	<b>-411,300</b>	<b>84,909</b>
73400		<u>Early Childhood Education</u>					
116		Teachers	466,622	0	466,622	0	466,622
163		Educational Assistants	192,994	0	192,994	0	192,994
195		Certified Substitute Teachers	4,080	0	4,080		4,080
198		Non-Certified Substitute Teachers	10,250	0	10,250		10,250
201		Social Security	41,790	0	41,790		41,790
204		State Retirement	54,950	0	54,950		54,950
206		Life Insurance	2,395	0	2,395	0	2,395
206-RET	LIF	Life Insurance	652	0	652	0	652
207		Medical Insurance	96,830	0	96,830	5,500	102,330
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	9,780	0	9,780	0	9,780
311	HHA	Contracts with Other School Systems	83,587	0	83,587	1,447	85,034
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
		<b>Total Early Childhood Education</b>	<b>975,640</b>	<b>0</b>	<b>975,640</b>	<b>6,947</b>	<b>982,587</b>
76000		<b>Capital Outlay</b>					
76100		<u>Regular Capital Outlay</u>					
399	ISM	Other Contracted Services - ISM Grant	0	0	0	0	0
		<b>Total Regular Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

LCBOE:  
Increased based on  
PreK.

Loudon County Board of Education  
Fund 141  
Ending June 30, 2024

Beginning Fund Balance (Unaudited)		5,044,999	0	5,044,999	0	5,044,999	
Total Revenue		50,561,419	0	50,561,419	-306,877	50,254,542	
Total Available Funds		55,606,418	0	55,606,418	-306,877	55,299,541	
Total Expenditures		50,088,503	0	50,088,503	143,382	50,231,885	
Estimated Ending Fund Balance		5,517,915	0	5,517,915	-450,259	5,067,656	
* \$300,000 was transferred to sub fund 999 of fund 142 that can be pulled back for regular fund balance purposes at any time.							





RESOLUTION # \_\_\_\_\_

**A RESOLUTION AMENDING THE SCHOOL FEDERAL PROJECTS FUND 142  
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024**

**WHEREAS**, Loudon County Commission adopted the 2023 – 2024 budget that included the School Federal Projects Fund 142 on June 26, 2023; and

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

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

**WHEREAS**, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 2023 – 2024 budget adoption; and

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

**NOW, THEREFORE, BE IT RESOLVED**, that the FY 2023 - 2024 School Federal Projects Fund 142 has been amended by Loudon County Commission.

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

	Original Budget	Previously Approved Amends	Amends Approved this Res	Approved Amended Budget
Estimated June 30, 2023 FB	0			
Total Revenue	2,529,065	0	4,212,393.89	6,741,459
Total Expenditures	2,529,065	0	4,212,393.89	6,741,459
Effect on Fund Balance	0	0	0	0
Ending Fund Balance	0			0

[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 5th day of September 2023.

\_\_\_\_\_  
*Loudon County Commission Chair*

**ATTEST:**

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

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

Loudon County Board of Education  
Federal Fund 142  
Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			<b>Federal Fund 142</b>					
2	Account Number		8/21/2023 14:13	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
480								
481	Sub Fund		439 21st CCLC Grant - Revenue					
482								
483	47000		Federal Government					
484								
485	47100		<u>Federal Through State</u>					
486	47150		21st CCLC Revenue	0.00	0.00	0.00	74,250.00	74,250.00
487								
488			Total Federal Through State	0.00	0.00	0.00	74,250.00	74,250.00
489								
490			Total Federal Government	0.00	0.00	0.00	74,250.00	74,250.00
491								
492			Total Revenue	0.00	0.00	0.00	74,250.00	74,250.00
493								
494			Total Other Sources	0.00	0.00	0.00	0.00	0.00
495								
496			Total Title IV - Technology Revenue	0.00	0.00	0.00	74,250.00	74,250.00
497								

LCBOE:  
Added to #142 per state.  
Previously budgeted in  
#141

London County Board of Education  
Federal Fund 142  
Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			8/21/2023 14:13	2023-2024	2023-2024	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
498								
499	Sub Fund		439 21st CCLC Grant - Expenditures					
500								
501	73300		Community Services					
502		105	Supervisor/Director	0.00	0.00	0.00	0.00	0.00
503		116	Teachers	0.00	0.00	0.00	52,000.00	52,000.00
504		163	Educational Assistants	0.00	0.00	0.00	8,000.00	8,000.00
505		201	Social Security	0.00	0.00	0.00	3,720.00	3,720.00
506		204	State Retirement	0.00	0.00	0.00	5,056.00	5,056.00
507		212	Employer Medicare	0.00	0.00	0.00	870.00	870.00
508		355	Travel	0.00	0.00	0.00	0.00	0.00
509		422	Food Supplies	0.00	0.00	0.00	1,104.00	1,104.00
510		524	Profesional Development	0.00	0.00	0.00	3,500.00	3,500.00
511				0.00	0.00	0.00	74,250.00	74,250.00
512								
513								
514			Total Title IV	0.00	0.00	0.00	74,250.00	74,250.00
515								
516			Total Expenditures Title IV	0.00	0.00	0.00	74,250.00	74,250.00
517								
518			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
519								
520			Revenues	0.00	0.00	0.00	74,250.00	74,250.00
521								
522			Expenditures	0.00	0.00	0.00	74,250.00	74,250.00
523								
524			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
525								
526								



Loudon County Board of Education  
Federal Fund 142  
Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			8/21/2023 14:13	2023-2024	2023-2024	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1021								
1022	Sub Fund		937 - Elementary and Secondary School Emergency Relief 3.0 Revenue					
1023						LCBOE: ESSER 3 carryover		
1024	47000		Federal Government					
1025								
1026	47100		<u>Federal Through State</u>					
1027	47401		ESSER 3.0 Grant	0.00	0.00	0.00	4,104,143.89	4,104,143.89
1028								
1029			Total Federal Through State	0.00	0.00	0.00	4,104,143.89	4,104,143.89
1030								
1031			Total Federal Government	0.00	0.00	0.00	0.00	0.00
1032								
1033			Total Revenue	0.00	0.00	0.00	4,104,143.89	4,104,143.89
1034								
1035			Total Other Sources	0.00	0.00	0.00	0.00	0.00
1036								
1037			Total ESSER Revenue	0.00	0.00	0.00	4,104,143.89	4,104,143.89
1038								
1039	Sub Fund		937 - Elementary and Secondary School Emergency Relief 3.0 Expenditures					
1040								
1041	70000		Education					
1042								
1043	71000		Instruction					
1044								
1045	71100		<u>Regular Instruction Program</u>					
1046	116		Teachers	0.00	0.00	0.00	898,798.00	898,798.00
1047	163		Educational Assistants	0.00	0.00	0.00	186,500.00	186,500.00
1048	195		Certified Substitute Teachers	0.00	0.00	0.00	2,500.00	2,500.00
1049	198		Non-Certified Substitute Teachers	0.00	0.00	0.00	7,500.00	7,500.00
1050	201		Social Security	0.00	0.00	0.00	69,055.76	69,055.76
1051	204		State Retirement	0.00	0.00	0.00	97,337.86	97,337.86
1052	206		Life Insurance	0.00	0.00	0.00	1,755.80	1,755.80
1053	207		Medical Insurance	0.00	0.00	0.00	100,507.60	100,507.60
1054	208		Dental Insurance	0.00	0.00	0.00	3,497.20	3,497.20
1055	212		Employer Medicare	0.00	0.00	0.00	16,216.70	16,216.70
1056	429		Instructional Supplies & Materials	0.00	0.00	0.00	152,100.00	152,100.00
1057	449		Textbooks	0.00	0.00	0.00	24,000.00	24,000.00
1058	471		Software	0.00	0.00	0.00	36,800.00	36,800.00
1059	722		Instruction Equipment	0.00	0.00	0.00	857,357.66	857,357.66
1060				0.00	0.00	0.00	2,453,926.58	2,453,926.58

Loudon County Board of Education  
Federal Fund 142  
Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			<b>Federal Fund 142</b>					
2	<b>Account Number</b>		8/21/2023 14:13	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1061								
1062	71200		<u>Special Education Program</u>					
1063	116	Teachers		0.00	0.00	0.00	15,000.00	15,000.00
1064	163	Educational Assistants		0.00	0.00	0.00	6,240.00	6,240.00
1065	201	Social Security		0.00	0.00	0.00	1,380.00	1,380.00
1066	204	State Retirement		0.00	0.00	0.00	2,067.00	2,067.00
1067	212	Employer Medicare		0.00	0.00	0.00	322.50	322.50
1068	322	Evaluation & Testing		0.00	0.00	0.00	13,500.00	13,500.00
1069	429	Instructional Supplies & Materials		0.00	0.00	0.00	0.00	0.00
1070	471	Software		0.00	0.00	0.00	5,000.00	5,000.00
1071				0.00	0.00	0.00	43,509.50	43,509.50
1072								

Loudon County Board of Education  
Federal Fund 142  
Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			<b>Federal Fund 142</b>					
2	<b>Account Number</b>		8/21/2023 14:13	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1073	72120		<u>Health Services</u>					
1074		131	Medical Personnel	0.00	0.00	0.00	498,548.00	498,548.00
1075		201	Social Security	0.00	0.00	0.00	31,529.98	31,529.98
1076		204	State Retirement	0.00	0.00	0.00	34,898.36	34,898.36
1077		206	Life Insurance	0.00	0.00	0.00	1,596.00	1,596.00
1078		207	Medical Insurance	0.00	0.00	0.00	78,943.60	78,943.60
1079		208	Dental Insurance	0.00	0.00	0.00	3,748.80	3,748.80
1080		212	Employer Medicare	0.00	0.00	0.00	7,373.95	7,373.95
1081				0.00	0.00	0.00	656,638.69	656,638.69
1082								
1083	72130		<u>Other Student Support</u>					
1084		123	Guidance Personnel	0.00	0.00	0.00	13,500.00	13,500.00
1085		130	Social Workers	0.00	0.00	0.00	254,134.00	254,134.00
1086		201	Social Security	0.00	0.00	0.00	16,593.31	16,593.31
1087		204	State Retirement	0.00	0.00	0.00	18,734.38	18,734.38
1088		206	Life Insurance	0.00	0.00	0.00	800.00	800.00
1089		207	Medical Insurance	0.00	0.00	0.00	44,963.44	44,963.44
1090		208	Dental Insurance	0.00	0.00	0.00	1,875.00	1,875.00
1091		212	Employer Medicare	0.00	0.00	0.00	3,879.95	3,879.95
1092		307	Communication	0.00	0.00	0.00	0.00	0.00
1093		499	Other Supplies & Materials	0.00	0.00	0.00	44,000.00	44,000.00
1094				0.00	0.00	0.00	398,480.08	398,480.08
1095								
1096	72210		<u>Support Services - Regular Instruction</u>					
1097		105	Supervisor/Director	0.00	0.00	0.00	22,000.00	22,000.00
1098		201	Social Security	0.00	0.00	0.00	1,364.00	1,364.00
1099		204	State Retirement	0.00	0.00	0.00	0.00	0.00
1100		212	Employer Medicare	0.00	0.00	0.00	319.00	319.00
1101		399	Other Contracted Services	0.00	0.00	0.00	96,000.00	96,000.00
1102		471	Software	0.00	0.00	0.00	0.00	0.00
1103		790	Other Equipment	0.00	0.00	0.00	0.00	0.00
1104				0.00	0.00	0.00	119,683.00	119,683.00
1105								
1106	72220		<u>Support Services - Special Education</u>					
1107		124	Psychological Personnel	0.00	0.00	0.00	4,800.00	4,800.00
1108		201	Social Security	0.00	0.00	0.00	297.00	297.00
1109		204	State Retirement	0.00	0.00	0.00	494.60	494.60
1110		212	Employer Medicare	0.00	0.00	0.00	69.60	69.60
1111		312	Contract with Private Agencies	0.00	0.00	0.00	106,244.84	106,244.84



London County Board of Education  
Federal Fund 142  
Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			<b>Federal Fund 142</b>					
2			8/21/2023 14:13	2023-2024	2023-2024	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1112				0.00	0.00	0.00	111,906.04	111,906.04
1113	72250		<u>Technology</u>					
1114	471		Software	0.00	0.00	0.00	0.00	0.00
1115	790		Other Equipment	0.00	0.00	0.00	0.00	0.00
1116				0.00	0.00	0.00	0.00	0.00
1117								
1118	72620		<u>Maintenance of Plant</u>					
1119	336		Maintenance & Repair Services	0.00	0.00	0.00	0.00	0.00
1120	499		Other Supplies & Materials	0.00	0.00	0.00	0.00	0.00
1121				0.00	0.00	0.00	0.00	0.00
1122	73300		<u>Community Services</u>					
1123	599		Other Charges	0.00	0.00	0.00	320,000.00	320,000.00
1124				0.00	0.00	0.00	320,000.00	320,000.00
1125								
1126			<b>Total Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,104,143.89</b>	<b>4,104,143.89</b>
1127								
1128			<b>Beginning Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
1129								
1130			<b>Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,104,143.89</b>	<b>4,104,143.89</b>
1131								
1132			<b>Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,104,143.89</b>	<b>4,104,143.89</b>
1133								
1134			<b>Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
1135								

Loudon County Board of Education  
Federal Fund 142  
Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			8/21/2023 14:13	2023-2024	2023-2024	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1160				0.00	0.00	0.00	0.00	0.00
1161								
1162			Total Expenditures	0.00	0.00	0.00	0.00	0.00
1163								
1164			Revenues	0.00	0.00	0.00	0.00	0.00
1165								
1166			Expenditures	0.00	0.00	0.00	0.00	0.00
1167								
1168			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
1169						LCBOE: Summer Literacy Training Stipend grant.		
1170								
1171								
1172	Sub Fund		950 - Literacy Training Teacher Stipend Grant Revenue					
1173								
1174	47309		Literacy Training Teacher Stipend Grant	0.00	0.00	0.00	34,000.00	34,000.00
1175								
1176								
1177			Total Revenue	0.00	0.00	0.00	34,000.00	34,000.00
1178								
1179	Sub Fund		950 - Literacy Training Teacher Stipend Grant Expenditures					
1180								
1181	70000		Education					
1182								
1183	71000		Instruction					
1184								
1185	71100		<u>Regular Instruction Program</u>					
1186	189		Other Salaries & Wages	0.00	0.00	0.00	34,000.00	34,000.00
1187				0.00	0.00	0.00	34,000.00	34,000.00
1188								
1189			Total Expenditures	0.00	0.00	0.00	34,000.00	34,000.00
1190								
1191			Revenues	0.00	0.00	0.00	34,000.00	34,000.00
1192								
1193			Expenditures	0.00	0.00	0.00	34,000.00	34,000.00
1194								
1195			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
1196								
1197	Sub Fund		952 - Literacy Network Grant Revenue					

**Federal Fund 142**  
Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			<b>Federal Fund 142</b>					
2	<b>Account Number</b>		8/21/2023 14:13	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1239								
1240			Fund 142 Total Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
1241								
1242			Fund 142 Total Expenditures	2,529,065.47	0.00	2,529,065.47	4,212,393.89	6,741,459.36
1243								
1244			Fund 142 Total Revenues	3,529,065.47	0.00	3,529,065.47	4,212,393.89	7,741,459.36
1245								
1246			Fund 142 Total Ending Fund Balance	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00
1247								
1248			* \$1,000,000 in sub fund 999 was transferred from Fund 141 fund balance and can be transferred back to Fund 141 fund balance at any time.					





RESOLUTION # \_\_\_\_\_

**A RESOLUTION AMENDING THE CENTRAL CAFETERIA FUND 143  
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024**

*WHEREAS*, Loudon County Commission adopted the 2023 – 2024 budget that included the Central Cafeteria Fund 143 on June 26, 2023; 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 Charges for Services, State and/or Federal Funds; and

*WHEREAS*, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 2023 – 2024 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 2023 - 2024 Central Cafeteria Fund 143 has been amended by Loudon County Commission.

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

	Original <u>Budget</u>	Previously Approved <u>Amends</u>	Amends Approved <u>this Res</u>	Approved Amended <u>Budget</u>
Estimated June 30, 2023 FB	1,685,231			
Less PY Enc	31,371			
Est Available Beg FB	1,653,860			
Total Revenue	3,131,093	0	0	3,131,093
Total Expenditures	3,131,062	0	23,967	3,155,029
Effect on Fund Balance	31	0	-23,967	-23,936
Ending Fund Balance	1,685,262			1,661,295

[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 5th day of September 2023.

ATTEST:

\_\_\_\_\_  
*Loudon County Commission Chair*

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

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

Loudon County Board of Education

Fund 143

Ending June 30, 2024

	<b>Centralized Cafeteria Fund Expenditures</b>					
<b>73000</b>	<b>Operation of Non-Instructional Services</b>					
<b>73100</b>	<b>Food Service</b>					
165	Cafeteria Personnel	922,659	0	922,659	0	922,659
165-SFP	Cafeteria Personnel	48,561	0	48,561	0	48,561
201	Social Security	57,205	0	57,205	0	57,205
201-SFP	Social Security	3,011	0	3,011	0	3,011
204	State Retirement	34,036	0	34,036	0	34,036
204-SFP	State Retirement	2,962	0	2,962	0	2,962
205-RET-VIS	Employee and Dependent Insurance	270	0	270	0	270
206	Life Insurance	4,950	0	4,950		4,950
206-RET-LIF	Life Insurance	1,250	0	1,250		1,250
207	Medical Insurance	173,200	0	173,200		173,200
208	Dental Insurance	9,792	0	9,792	0	9,792
208-RET-DEN	Dental Insurance	1,300	0	1,300	0	1,300
212	Employer Medicare	13,379	0	13,379	0	13,379
212-SFP	Employer Medicare	704	0	704	0	704
315	Contracts with Vehicle Owners	0	0	0	0	0
320	Dues and Memberships	1,500	0	1,500	0	1,500
334	Maintenance Agreements	15,079	0	15,079	300	15,379
348	Postage Charges	1,000	0	1,000	0	1,000
355	Travel	7,000	0	7,000	0	7,000
355-SFP	Travel	500	0	500	0	500
399	Other Contracted Services	34,500	0	34,500	0	34,500
399-SFP	Other Contracted Services	0	0	0	0	0
422	Food Supplies	1,391,164	0	1,391,164	0	1,391,164
422-SCAG	Food Supplies	143,044	0	143,044	0	143,044

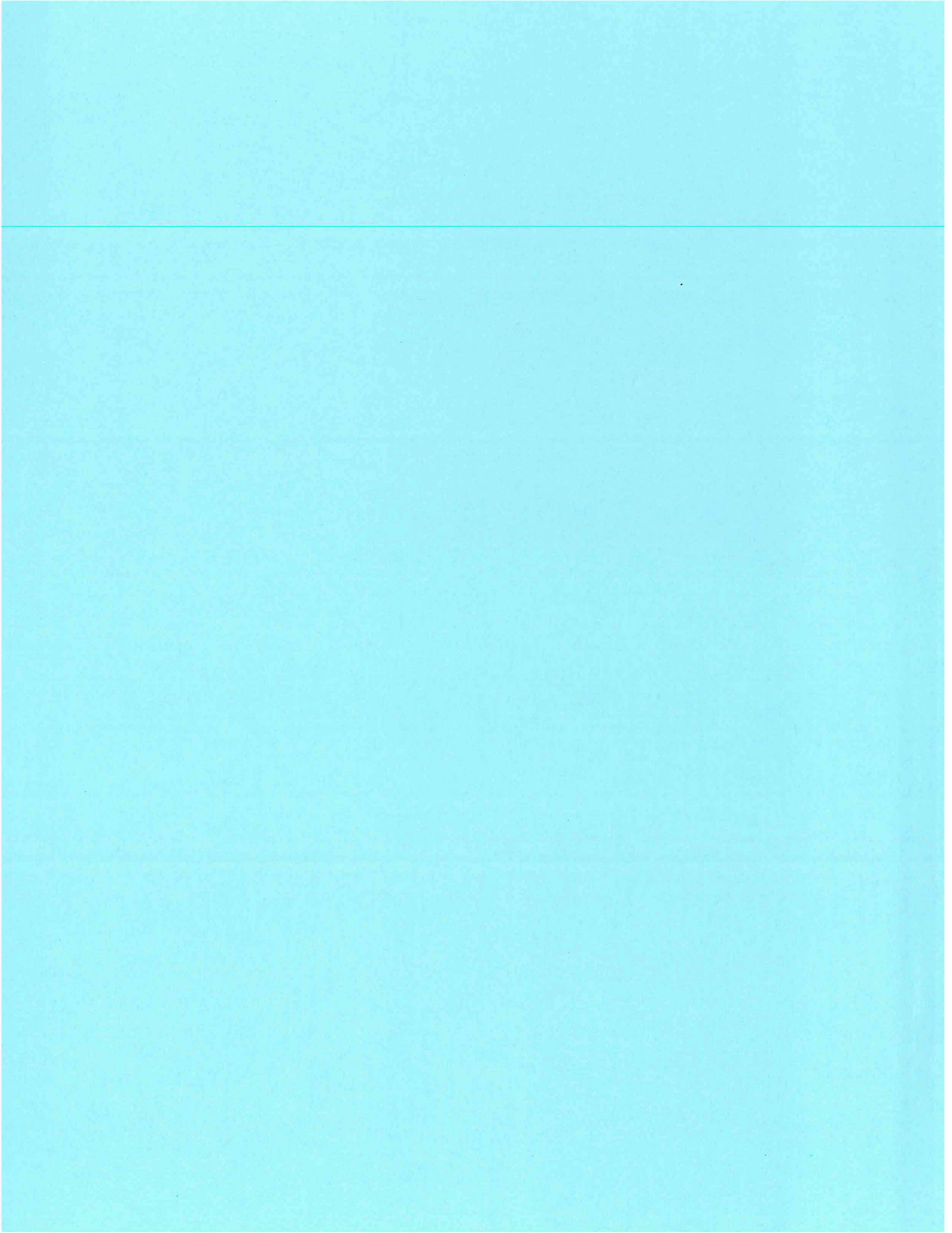
LCBOE:  
Increased from fund  
balance.



Loudon County Board of Education  
Fund 143  
Ending June 30, 2024

422-SFP	Food Supplies	55,346	0	55,346	0	55,346
435	Office Supplies	2,500	0	2,500		2,500
451	Uniforms	700	0	700		700
499	Other Supplies and Materials	140,000	0	140,000		140,000
499-SFP	Other Supplies and Materials	7,500	0	7,500		7,500
524	In-Service/Staff Development	5,000	0	5,000	0	5,000
524-SFP	In-Service/Staff Development	500	0	500	0	500
599	Other Charges	2,450	0	2,450	0	2,450
599-SFP	Other Charges	0	0	0	0	0
710	Food Service Equipment	50,000	0	50,000	23,667	73,667
710-AFHK	Food Service Equipment	0	0	0	0	0
710-NSLP	Food Service Equipment	0	0	0	0	0
710-SFP	Food Service Equipment	0	0	0	0	0
	<b>Total Food Service</b>	3,131,062	0	3,131,062	23,967	3,155,029
	<b>Total Operation of Non-Instructional Ser</b>	3,131,062	0	3,131,062	23,967	3,155,029
	<b>Total Expenditures</b>	3,131,062	0	3,131,062	23,967	3,155,029
	<b>Beginning Fund Balance</b>	1,685,231	0	1,685,231	0	1,685,231
	<b>Total Revenue</b>	3,131,093	0	3,131,093	0	3,131,093
	<b>Total Available Funds</b>	4,816,324	0	4,816,324	0	4,816,324
	<b>Total Expenditures</b>	3,131,062	0	3,131,062	23,967	3,155,029
	<b>Estimated Ending Fund Balance</b>	1,685,262	0	1,685,262	(23,967)	1,661,295

LCBOE:  
Rebudgeting insurance  
from last year - fund  
balance.



RESOLUTION # \_\_\_\_\_

**A RESOLUTION AMENDING THE GENERAL CAPITAL PROJECTS FUND 171  
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024**

**WHEREAS**, Loudon County Commission adopted the 2023 – 2024 budget that included the General Capital Projects Fund 171 on June 26, 2023; 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 2023 – 2024 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 2023 - 2024 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, 2023 FB	6,457,215			
Less Unaudited Enc	(4,346,740)			
Available Fund Balance July 1, 2023	2,110,475			
 Total Revenue & Transfers In	127,487	0	0	127,487
 Total Available Funds	2,237,962	0	0	2,237,962
 Total Expenditures & Transfers Out	365,796	0	77,470	443,266
 Effect on Fund Balance	(238,309)	0	(77,470)	(315,779)
 Ending Fund Balance	1,872,166	0	(77,470)	1,794,696

[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

September 5, 2023

**ATTEST:**

\_\_\_\_\_  
Loudon County Commission Chair

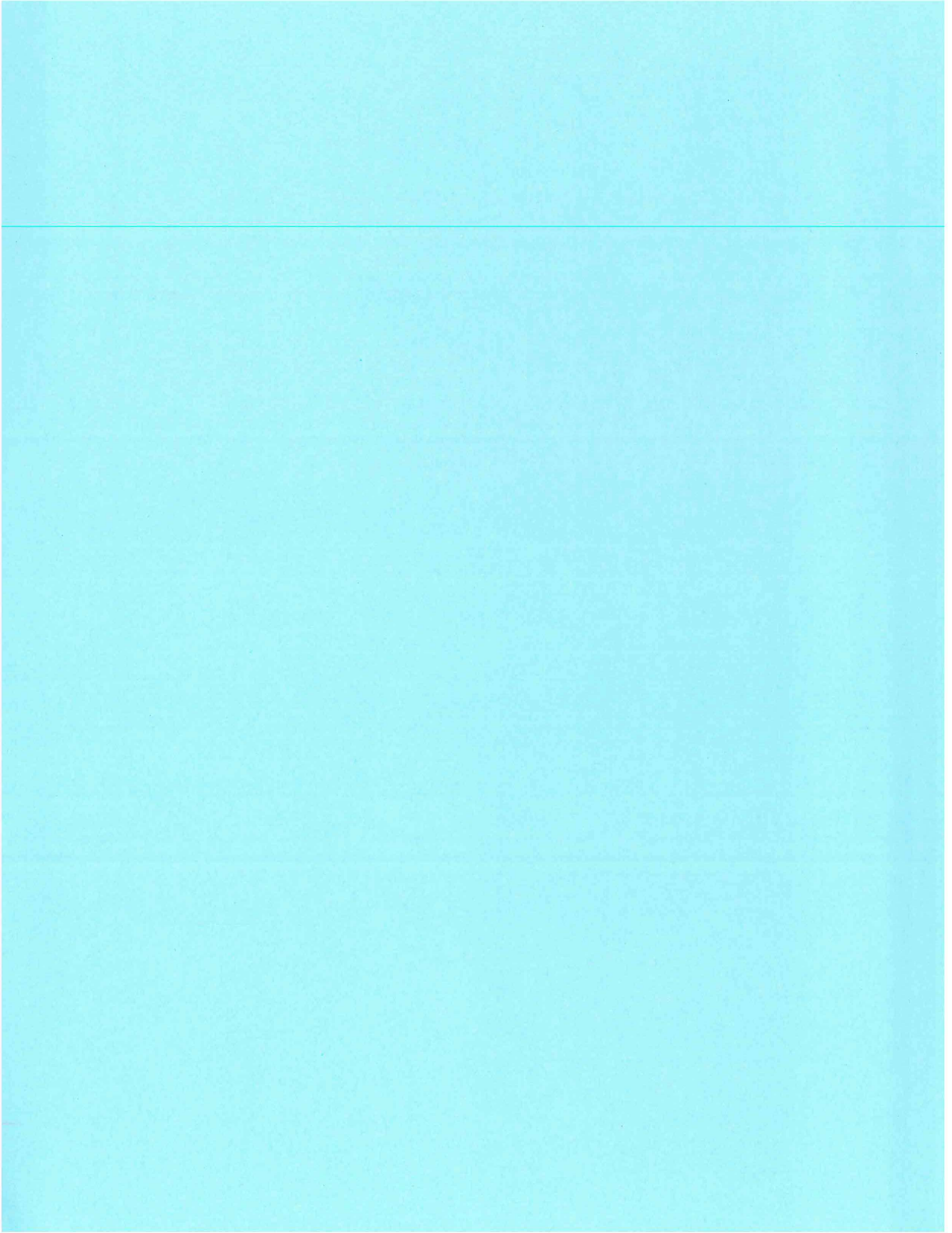
\_\_\_\_\_  
Loudon County Clerk

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



LOUDON COUNTY  
General Capital Projects Fund 171  
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H	I	J	K
1											
2					08/29/23						
3					8/29/23 1:44 PM		2023-2024	2023-2024	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
287											
288					<b>SUBFUND 15M Jail Renovation</b>						
289					<b>REVENUE</b>						
290			49000		Other Sources						
291			49100		Bonds Issued		0		0		0
292			44110		Investment Income		0		0		0
293									0		0
294											
295					Total Other Sources		0	0	0	0	0
296											
297					<b>EXPENDITURES</b>						
298			91130		Public Safety Projects						
299			307		Communication		0		0		0
300			399		Other Contracted Services				0	77,470	77,470
301			409		Crushed Stone		0		0		0
302			464		Top Soil		0		0		0
303			499		Other Supplies & Materials		0		0		0
304			708		Communication Equipment		0		0		0
305			790		Other Equipment		0		0		0
306											
307					TOTAL SUBFUND 15M EXPENDITURES		0	0	0	77,470	77,470
308											
309											
310					<b>SUBFUND 15M SUMMARY:</b>						
311					Total Beginning Balance July 1, 2023		350,366				
312					Less PY Encumbrances		(46,166)				
313					Available Fund Balance July 1, 2023		304,200				
314											
315					Plus FY 23-24 Revenue		0	0	0	0	0
316											
317					Less FY 23-24 Expenditures		0	0	0	77,470	77,470
318											
319					Revenue/Expense Effect		0	0	0	(77,470)	(77,470)
320											
321									0		0
322									0		0
323											
324					Estimated June 30 2024 Subfund 15M Balance		304,200	0	304,200	(77,470)	226,730
325											



**RESOLUTION # \_\_\_\_\_**

**A RESOLUTION AMENDING THE EDUCATION CAPITAL PROJECTS FUND 177  
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024**

**WHEREAS**, Loudon County Commission adopted the 2023 – 2024 budget that included the Education Capital Projects Fund 177 on June 26, 2023; 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 2023 – 2024 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 2023 - 2024 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:

	<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	3,230,207			
Less Audited Enc	0			
Available Fund Balance July 1, 2022	3,230,207			
 Total Revenue & Transfers In	200,000	0	0	200,000
Total Available Funds	3,430,207	0	0	3,430,207
Total Expenditures & Transfers Out	827,240	1,832,157	750,000	3,409,397
Effect on Fund Balance	(627,240)	(1,832,157)	(750,000)	(3,209,397)
Ending Fund Balance	2,602,967	(1,832,157)	(750,000)	20,810

[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

September 5, 2023

\_\_\_\_\_  
*Loudon County Commission Chair*

**ATTEST:**

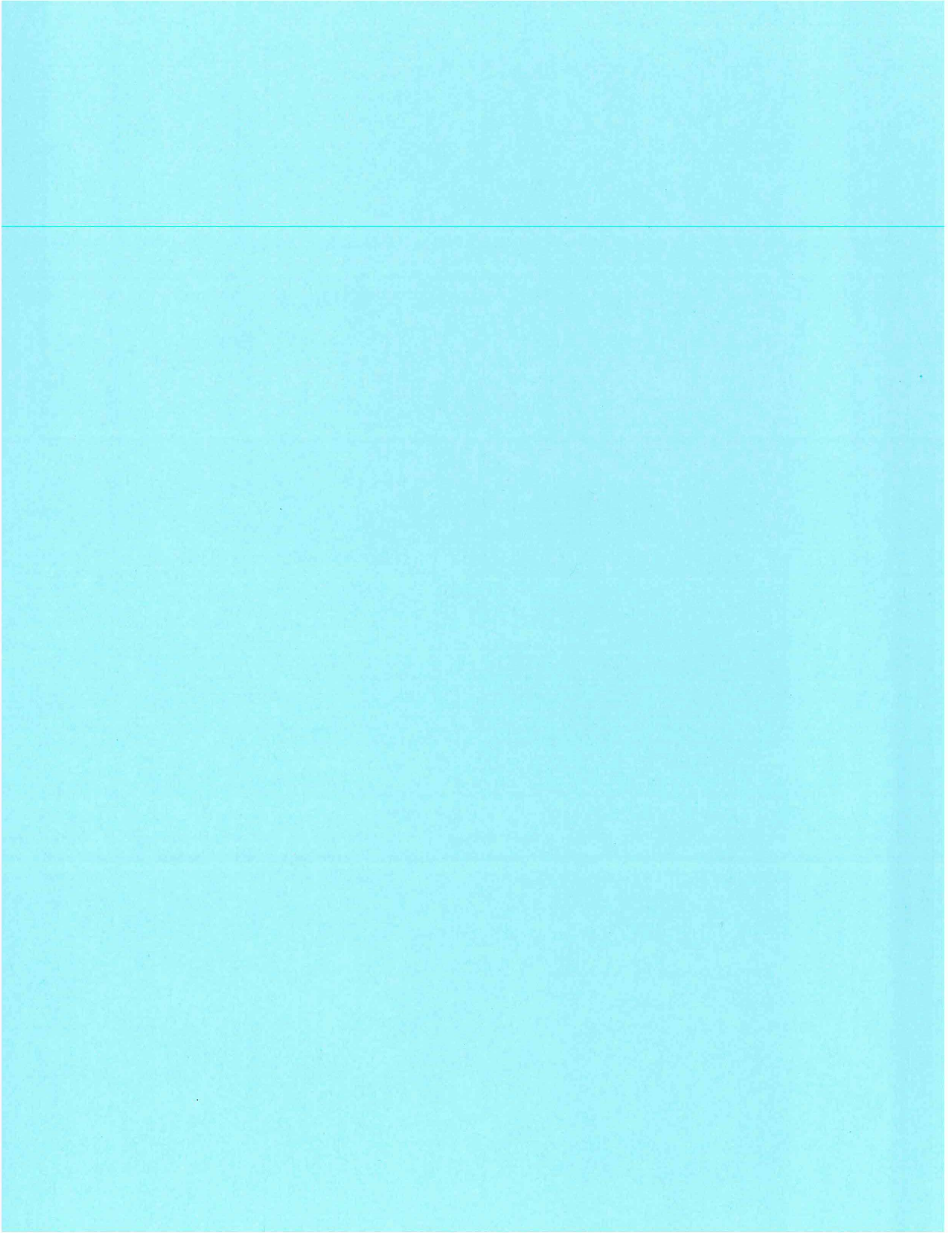
\_\_\_\_\_  
*Loudon County Clerk*

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



Loudon County  
Education Capital Projects Fund 177  
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Fund 177					
2	Account Number		8/6/2023 15:06	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
57								
58			Fund 177					
59	Account Number		8/6/2023 15:06	2023-2024	2023-2024	Approved	Proposed	Proposed
60				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		0
69				0		0	0	0
70								
71		Total Other Governments		0	0	0	0	0
72								
73	Total Funds Educational Capital Projects			0	0	0	0	0
74								
75	Capital Funds School Expenditures							
76	Sub Fund	SCH (New School @ Simpson Road)						
77	91300	Education Capital Projects						
78				0		0		0
79	399	Other Contracted Services				0	750,000	750,000
80	715	Land			1,832,157	1,832,157		1,832,157
81				0		0		0
82								
83		Total Education Capital Projects		0	1,832,157	1,832,157	750,000	2,582,157
84		Total Expenditures		0	1,832,157	1,832,157	750,000	2,582,157
85								
86								
87	UnAudited Est. Beginning FB - Sub Fund SCH			2,587,549		2,587,549		2,587,549
88	Less PY Encumbrances			0				
89								
90	Total Revenues			0	0	0	0	0
91								
92	Total Available Funds			2,587,549	0	2,587,549	0	2,587,549
93								
94	Total Expenditures			0	1,832,157	1,832,157	750,000	2,582,157
95								
96	Estimated Ending Fund Balance - Sub Fund SCH			2,587,549	(1,832,157)	755,392	(750,000)	5,392
97								



**Loudon County Budget Committee**  
**Meeting Minutes**  
**July 17, 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. Sheriff Jimmy Davis, Greg Montooth, Maintenance Director, Commissioner Chase Randolph, Commissioner Adam Waller, Commissioner Rosemary Quillen, and Purchasing Director, Matt Kleinschmidt were in attendance for a brief period. Beverly Sweeney and Blake Moore, from the public were also in attendance.

The following items were considered:

***Consideration of approval of minutes of June 19, 2023 meeting:***

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

***Discussion of custodial services contract – Mayor Bradshaw:***

This item was tabled at the last meeting. Mayor Bradshaw presented the committee with options of the contract for FY 2024 fiscal year. These options included continuing the current contract at \$60,000/year or hiring staff to fulfil this obligation in place of the contract. Director of Maintenance, Greg Montooth explained which buildings are currently included in the contract. Commissioner Shaver expressed concern for hiring staff. The committee discussed the issues with the current company.

Commissioner Shaver made a motion to rebid the services, Commissioner Whitfield seconded the motion. The motion **PASSED** upon the vote; 4 AYES, 1 NAY [Bradshaw].

***Consideration of request for pay adjustment in Planning Department for step increase and completion of level 2 erosion test in the amount of \$3,000:***

Commissioner Shaver made a motion to approve the pay adjustment, seconded by Commissioner Satterfield; **PASSING UNANIMOUSLY** upon the vote.

***Discussion of ARPA fund expenditures for 5<sup>th</sup> District – Commissioner Shaver:***

The following request was made:

- a. \$38,605.86 from Commissioner Morrison's allotted ARPA funds to reimburse the County General Fund for ½ of the 1<sup>st</sup> billing for the attorney Kyle Baisley (Lenoir City Annexation lawsuit)
- b. \$38,605.87 from Commissioner Shaver's allotted ARPA funds to reimburse the County General Fund for ½ of the 1<sup>st</sup> billing for the attorney Kyle Baisley (Lenoir City Annexation lawsuit)
- c. Commissioner Morrison and Commissioner Shaver would like to contribute to Beauty for Ashes, a non-profit organization, to help pave their parking lot. Commissioner Shaver did



not have the total cost available at the time of this meeting, but indicated that he would have an amount prior to the legislative meeting on August 7, 2023.

Commissioner Shaver made a motion to approve the ARPA funding requests, seconded by Commissioner Satterfield. The motion **PASSED UNANIMOUSLY** upon the vote.

***Discussion of funding for local baseball team with expenses to travel to World Series, representing the State of Tennessee – Commissioner Satterfield:***

Commissioner Satterfield briefly explained that the Greenback Youth Sports Organization, ages 8 and under team, will be competing in the World Series on behalf of the State of Tennessee in Hattiesburg, Mississippi. Commissioner Satterfield explained that this will be a costly expense for the organization. Therefore, he would like to contribute \$5,000 from his allotted ARPA funds to this organization. Commissioner Whitfield also requested to contribute \$5,000 from his allotted ARPA funds to this organization.

**Summary of request:**

- a. \$5,000 from Commissioner Satterfield's allotted ARPA funds to be contributed to Greenback Youth Sports, a non-profit organization.
- b. \$5,000 from Commissioner Whitfield's allotted ARPA funds to be contributed to Greenback Youth Sports, a non-profit organization.

Commissioner Satterfield made a motion to approve the request for funding, seconded by Commissioner Shaver.

Commissioner Satterfield briefly explained the expenses that are associated with the trip to the World Series.

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

***Discussion/Consideration of request for Fingerprint equipment at the Jail in the amount of \$20,700 – Sheriff Davis:***

Sheriff Davis explained that this equipment went down in May and that the budget was sufficient in the previous year to cover the cost, however, the purchase was not made in the previous FY.

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

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

***Consideration of recommendation for the following grants:***

- a. Application/acceptance of TCI Grant in the amount of \$15,000 for FY 2024 for Sheriff's Department – no matching funds
- b. Application/acceptance for Pettway Grant in the amount of \$14,400 for FY 2023 for the Libraries – no matching funds
- c. Application/acceptance for Mental Health Transport Grant for FY 2024 for Sheriff's Department – no matching funds

Commissioner Satterfield made the motion to approve the funding, seconded by Commissioner Shaver.

Commissioner Shaver asked if the Pettway Grant is a recurring grant. Mayor Bradshaw and Ms. Rice indicated that yes, this grant was received last year also.

The motion *PASSED UNANIMOUSLY* upon the vote.

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***Discussion/Consideration of request for Ag Department travel budget request for FY 2024 in the amount of \$5,000:***

Ms. Rice explained to the committee that this was requested in the FY 2024 budget request, however, it was submitted under the wrong account. Ms. Rice explained that this created some confusion during the budgeting process and it was misunderstood that it needed to be moved to the correct appropriation line item. This cost is included in the contract with UT and the County reimburses UT for this cost.

Commissioner Satterfield made a motion to approve, Commissioner Shaver seconded the motion.

Commissioner Whitfield requested further explanation of this funding. The budget committee briefly discussed the contract which includes UT and TSU.

The motion *PASSED UNANIMOUSLY* upon the vote.

Mayor Bradshaw requested discussion of Maintenance wages. Recently, the electrician in the Maintenance department resigned. Director of Maintenance, Greg Montooth explained that average wages for a certified electrician are \$54,000 annually in the local area. Mayor Bradshaw explained that this is a major loss to the County. Mr. Montooth explained that the certified electrician that recently resigned had an annual salary of \$42,000 after 10 years of longevity with the County. Mr. Montooth proceeded to request that the committee look at the Maintenance Department wages, due to the certifications and local area average wages for these types of certifications.

The Budget Committee requested for Mr. Montooth to put together some information on a plan, regarding his request for wage adjustments for the department. The discussion continued briefly about the need to review the Maintenance Department wages.

***Discussion of revenue at Tellico Village Library:***

Commissioner Shaver made a motion to approve an amendment in the Tellico Village Library revenue to reduce the budget by \$9,000 from contributions, Commissioner Whitfield seconded the motion.

The motion *PASSED UNANIMOUSLY* upon the vote.

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

***a. County General Fund 101***

Commissioner Shaver made a motion to approve Fund 101 amendments, seconded by Commissioner Satterfield. The motion *PASSED* upon the vote.

***b. Special Revenue Fund – ARPA 127***

**b. *Special Revenue Fund – ARPA 127***

Commissioner Shaver made a motion to approve Fund 127 amendments, seconded by Commissioner Cullen. The motion ***PASSED UNANIMOUSLY*** upon the vote.

**c. *Highway Department Fund 131***

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

**d. *School Capital Projects Fund 177***

Commissioner Whitfield made a motion to approve Fund 177 amendments, seconded by Commissioner Cullen. The motion ***PASSED UNANIMOUSLY*** upon the vote.

***Recommendation from Capital Projects and/or Purchasing Committee:***

Commissioner Quillen presented the Capital Projects Committee approvals as follows:

- a. Panic Button System at Senior Center, estimated at \$6,000
- b. Reconfiguration and build out new bench, witness stand and clerk area in Courtroom #2, estimated at \$8,000
- c. Asset Management Software for Purchasing Department, estimated at \$5,000

Commissioner Whitfield made a motion to approve the capital projects, Commissioner Satterfield seconded the motion. The motion ***PASSED UNANIMOUSLY*** upon the vote.

All business concluded, Commissioner Shaver made the motion to adjourn; seconded by Commissioner Satterfield. The motion ***PASSED UNANIMOUSLY*** upon the vote. Thereupon, Mayor Bradshaw adjourned the meeting.



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Mayor Rollen "Buddy" Bradshaw  
Budget Committee Chair





Template Name: LGC Defined  
Created by: LGC

Loudon County Finance  
Summary Financial Statement by Fund  
August 2023

User: Erin Rice  
Date/Time: 8/29/2023 2:19 PM  
Page 1 of 22

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40110	Current Property Tax	13,840,098.00	0.00	0.00 %	1,153,341.50	0.00	0.00 %
40120	Trustee's Collections - Prior Year	130,000.00	9.16	-0.01 %	10,833.33	0.00	0.00 %
40125	Trustee Collection-Bankruptcy	3,000.00	(166.93)	5.56 %	250.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	75,000.00	(3,892.69)	5.19 %	6,250.00	(3,892.69)	62.28 %
40140	Interest And Penalty	25,000.00	(1,773.48)	7.09 %	2,083.33	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	385,101.00	0.00	0.00 %	32,091.75	0.00	0.00 %
40210	Local Option Sales Tax	1,400,000.00	(188,654.41)	13.48 %	116,666.67	(188,654.41)	161.70 %
40220	Hotel/Motel Tax	510,000.00	(66,914.24)	13.12 %	42,500.00	(66,899.24)	157.41 %
40250	Litigation Tax - General	100,000.00	(8,781.48)	8.78 %	8,333.33	(8,781.48)	105.38 %
40260	Litigation Tax - Special Purpose	290,000.00	(19,852.54)	6.85 %	24,166.67	(19,852.54)	82.15 %
40270	Business Tax	536,400.00	(27,759.37)	5.18 %	44,700.00	(27,759.37)	62.10 %
40275	Mixed Drink Tax	29,000.00	(3,136.25)	10.81 %	2,416.67	(3,136.25)	129.78 %
40320	Bank Excise Tax	73,844.00	0.00	0.00 %	6,153.67	0.00	0.00 %
40330	Wholesale Beer Tax	120,000.00	(13,125.03)	10.94 %	10,000.00	(13,125.03)	131.25 %
41120	Animal Registration	63,500.00	(8,444.00)	13.30 %	5,291.67	(4,776.00)	90.26 %
41140	Cable TV Franchise	332,000.00	(88,096.12)	26.53 %	27,666.67	(88,096.12)	318.42 %
41510	Beer Permits	2,900.00	0.00	0.00 %	241.67	0.00	0.00 %
41520	Building Permits	600,000.00	(127,885.00)	21.31 %	50,000.00	(66,086.00)	132.17 %
41590	Other Permits	30,000.00	(6,711.34)	22.37 %	2,500.00	(4,138.84)	165.55 %
42180	DUI Treatment Fines	1,900.00	(190.00)	10.00 %	158.33	(190.00)	120.00 %
42190	Data Entry Fee - Circuit Court	930.00	(36.00)	3.87 %	77.50	(36.00)	46.45 %
42191	Courtroom Security Fee	5,300.00	(498.89)	9.41 %	441.67	(498.89)	112.96 %
42210	Fines	10,000.00	(451.25)	4.51 %	833.33	(451.25)	54.15 %
42220	Officers Costs	13,600.00	(1,455.36)	10.70 %	1,133.33	(1,455.36)	128.41 %
42240	Drug Control Fines	2,200.00	(452.91)	20.59 %	183.33	(452.91)	247.04 %
42250	Jail Fees	1,560.00	(108.30)	6.94 %	130.00	(108.30)	83.31 %
42290	Data Entry Fee - Criminal Court	1,000.00	(99.00)	9.90 %	83.33	(99.00)	118.80 %
42292	Victims Assistance Assessments	5,450.00	(294.00)	5.39 %	454.17	(294.00)	64.73 %
42310	Fines	45,000.00	(5,596.92)	12.44 %	3,750.00	(5,596.92)	149.25 %
42320	Officers Costs	113,000.00	(5,377.59)	4.76 %	9,416.67	(5,377.59)	57.11 %
42330	Games And Fish Fines	500.00	(37.80)	7.56 %	41.67	(37.80)	90.72 %
42340	Drug Control Fines	7,500.00	(676.87)	9.02 %	625.00	(676.87)	108.30 %
42350	Jail Fees	5,200.00	(583.20)	11.22 %	433.33	(583.20)	134.58 %
42351	Interpreter Fee	0.00	(50.00)	0.00 %	0.00	(50.00)	0.00 %
42380	DUI Treatment Fines	15,000.00	(1,405.05)	9.37 %	1,250.00	(1,405.05)	112.40 %
42390	Data Entry Fee - General Sessions	18,000.00	(1,461.50)	8.12 %	1,500.00	(1,461.50)	97.43 %
42391	Courtroom Security Fee	100,000.00	(7,425.95)	7.43 %	8,333.33	(7,425.95)	89.11 %
42392	Victims Assistance Assessments	24,550.00	(1,868.03)	7.61 %	2,045.83	(1,868.03)	91.31 %



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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
42440	Drug Control Fines	630.00	0.00	0.00 %	52.50	0.00	0.00 %
42490	Data Entry Fee - Juvenile Court	0.00	(40.00)	0.00 %	0.00	(40.00)	0.00 %
42520	Officers Costs	33,000.00	(144.87)	0.44 %	2,750.00	(144.87)	5.27 %
42530	Data Entry Fee - Chancery Court	13,900.00	(216.00)	1.55 %	1,158.33	(216.00)	18.65 %
42591	Courtroom Security Fee	2,580.00	(219.00)	8.49 %	215.00	(219.00)	101.86 %
42610	Fines	5,000.00	(441.00)	8.82 %	416.67	(441.00)	105.84 %
42990	Other Fines, Forfeitures, And Penalties	0.00	(19.00)	0.00 %	0.00	(19.00)	0.00 %
43190	Other General Service Charges	35,000.00	0.00	0.00 %	2,916.67	0.00	0.00 %
43366	Greenbelt Late Applicaion Fee	100.00	0.00	0.00 %	8.33	0.00	0.00 %
43370	Telephone Commissions	70,300.00	(8,363.20)	11.90 %	5,858.33	(8,363.20)	142.76 %
43383	Additional Fees - Titling and	0.00	(3,977.00)	0.00 %	0.00	(3,977.00)	0.00 %
43392	Data Processing Fee - Register	30,000.00	(2,174.00)	7.25 %	2,500.00	(2,174.00)	86.96 %
43394	Data Processing Fee - Sheriff	6,000.00	(369.64)	6.16 %	500.00	(369.64)	73.93 %
43395	Sexual Offender Registration Fee-	3,000.00	(950.00)	31.67 %	250.00	(950.00)	380.00 %
43396	Data Processing Fee - County Clerk	1,000.00	(99.00)	9.90 %	83.33	(99.00)	118.80 %
43399	Vehicle Insurance Coverage and	2,000.00	(325.00)	16.25 %	166.67	(325.00)	195.00 %
44110	Investment Income	100,000.00	(68,261.00)	68.26 %	8,333.33	(88,895.36)	1,066.74 %
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	(2,787.74)	9.61 %	2,416.67	(2,787.74)	115.35 %
44160	Retirees' Insurance Payments	63,258.00	(18,073.10)	28.57 %	5,271.50	(5,615.18)	106.52 %
44161	Cobra Insurance Payments	2,873.00	(374.84)	13.05 %	239.42	0.00	0.00 %
44170	Miscellaneous Refunds	11,916.00	(1,210.88)	10.16 %	993.00	(959.38)	96.61 %
44530	Sale Of Equipment	500.00	(13,200.00)	2,640.00 %	41.67	(13,200.00)	1,680.00 %
44570	Contributions & Gifts	53,100.00	(11,447.34)	21.56 %	4,425.00	(5,047.34)	114.06 %
45510	County Clerk	520,000.00	(52,272.64)	10.05 %	43,333.33	(52,272.64)	120.63 %
45520	Circuit Court Clerk	120,000.00	(6,060.50)	5.05 %	10,000.00	(6,060.50)	60.61 %
45540	General Sessions Court Clerk	340,000.00	(34,694.67)	10.20 %	28,333.33	(34,694.67)	122.45 %
45550	Clerk And Master	85,000.00	(5,370.57)	6.32 %	7,083.33	(5,370.57)	75.82 %
45580	Register	500,000.00	(39,081.72)	7.82 %	41,666.67	(39,081.72)	93.80 %
45590	Sheriff	18,000.00	(3,980.65)	22.11 %	1,500.00	(3,980.65)	265.38 %
45610	Trustee	880,000.00	(27,039.62)	3.07 %	73,333.33	0.00	0.00 %
46110	Juvenile Services Program	9,000.00	0.00	0.00 %	750.00	0.00	0.00 %
46140	Aging Programs	13,300.00	0.00	0.00 %	1,108.33	0.00	0.00 %
46210	Law Enforcement Training Programs	41,600.00	0.00	0.00 %	3,466.67	0.00	0.00 %
46310	Health Department Programs	516,400.00	0.00	0.00 %	43,033.33	0.00	0.00 %
46830	Beer Tax	20,000.00	0.00	0.00 %	1,666.67	0.00	0.00 %
46835	Vehicle Certificate Of Title Fees	9,000.00	(879.85)	9.78 %	750.00	(879.85)	117.31 %
46840	Alcoholic Beverage Tax	96,000.00	(28,089.67)	29.26 %	8,000.00	(28,089.67)	351.12 %
46852	State Revenue Sharing -	60,000.00	(4,364.58)	7.27 %	5,000.00	(4,364.58)	87.29 %



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46855	State Shared Sports Gaming Privilege	35,000.00	(14,729.01)	42.08 %	2,916.67	(14,729.01)	504.99 %
46915	Contracted Prisoner Board	165,000.00	(40,918.00)	24.80 %	13,750.00	(40,918.00)	297.59 %
46960	Registrar's Salary Supplement	15,000.00	0.00	0.00 %	1,250.00	0.00	0.00 %
46970	State Shared Sales Tax - Cities	6,000.00	(6,684.53)	111.41 %	500.00	(6,684.53)	1,336.91 %
46990	Other State Revenues	54,870.00	(105.29)	0.19 %	4,572.50	(105.29)	2.30 %
47220	Civil Defense Reimbursement	67,427.00	(15,377.75)	22.81 %	5,618.92	(15,377.75)	273.68 %
47235	Homeland Security Grants	18,000.00	0.00	0.00 %	1,500.00	0.00	0.00 %
47590	Other Federal Through State	118,774.00	0.00	0.00 %	9,897.83	0.00	0.00 %
47990	Other Direct Federal Revenue	174,003.00	0.00	0.00 %	14,500.25	0.00	0.00 %
48130	Contributions	26,782.00	0.00	0.00 %	2,231.83	0.00	0.00 %
48140	Contracted Services	47,084.00	0.00	0.00 %	3,923.67	0.00	0.00 %
48610	Donations	11,850.00	(769.00)	6.49 %	987.50	(398.00)	40.30 %
48991	OPIOID SETTLEMENT FUNDS - PAST	0.00	(30,204.23)	0.00 %	0.00	(30,204.23)	0.00 %
49700	Insurance Recovery	7,500.00	(7,998.76)	106.65 %	625.00	(7,976.16)	1,276.19 %
49800	Transfers In	172,212.00	0.00	0.00 %	14,351.00	0.00	0.00 %
<b>Total Revenues</b>		<b>23,531,242.00</b>	<b>(1,044,565.99)</b>	<b>4.44 %</b>	<b>1,960,936.83</b>	<b>(948,297.12)</b>	<b>48.36 %</b>
<b>Expenditures</b>							
51100	County Commission	(228,725.00)	43,689.99	19.10 %	(19,060.42)	15,842.40	83.12 %
51210	Board Of Equalization	(3,440.00)	0.00	0.00 %	(286.67)	0.00	0.00 %
51220	Beer Board	(3,000.00)	0.00	0.00 %	(250.00)	0.00	0.00 %
51240	Other Boards And Committees	(7,600.00)	0.00	0.00 %	(633.33)	0.00	0.00 %
51300	County Mayor/Executive	(235,315.00)	38,371.78	16.31 %	(19,609.58)	19,961.00	101.79 %
51310	Personnel Office	(133,796.00)	26,529.82	19.83 %	(11,149.67)	9,333.75	83.71 %
51400	County Attorney	(285,000.00)	67,191.16	23.58 %	(23,750.00)	10,191.16	42.91 %
51500	Election Commission	(495,164.00)	73,297.41	14.80 %	(41,263.67)	20,743.58	50.27 %
51600	Register Of Deeds	(416,551.00)	87,835.34	21.09 %	(34,712.58)	33,948.61	97.80 %
51720	Planning	(187,828.00)	22,989.87	12.24 %	(15,652.33)	10,741.80	68.63 %
51750	Codes Compliance	(443,560.00)	46,690.08	10.53 %	(36,963.33)	26,931.78	72.86 %
51760	Geographical Information Systems	(81,544.00)	13,410.56	16.45 %	(6,795.33)	5,718.16	84.15 %
51800	County Buildings	(1,480,661.00)	376,715.72	25.44 %	(123,388.42)	106,336.89	86.18 %
51810	Other Facilities	0.00	9,584.89	0.00 %	0.00	8,483.87	0.00 %
51900	Other General Administration	(336,578.00)	365,880.99	108.71 %	(28,048.17)	9,515.12	33.92 %
51910	Preservation Of Records	(1,000.00)	0.00	0.00 %	(83.33)	0.00	0.00 %
52100	Accounting And Budgeting	(820,736.00)	154,908.21	18.87 %	(68,394.67)	57,018.87	83.37 %
52200	Purchasing	(337,735.00)	45,154.77	13.37 %	(28,144.58)	27,041.01	96.08 %
52300	Property Assessor's Office	(658,759.00)	135,786.87	20.61 %	(54,896.58)	43,319.63	78.91 %
52400	County Trustee's Office	(441,865.00)	114,103.07	25.82 %	(36,822.08)	45,971.99	124.85 %
52500	County Clerk's Office	(871,224.00)	137,143.09	15.74 %	(72,602.00)	65,702.05	90.50 %

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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
52600	Data Processing	(225,867.00)	52,399.54	23.20 %	(18,822.25)	32,630.85	173.36 %
53100	Circuit Court	(561,536.00)	99,088.16	17.65 %	(46,794.67)	46,369.76	99.09 %
53300	General Sessions Court	(827,620.00)	156,230.45	18.88 %	(68,968.33)	101,592.89	147.30 %
53310	General Sessions Judge	(572,249.00)	88,725.81	15.50 %	(47,687.42)	46,373.67	97.25 %
53400	Chancery Court	(459,969.00)	77,911.07	16.94 %	(38,330.75)	30,296.35	79.04 %
53500	Juvenile Court	(359,179.00)	62,056.42	17.28 %	(29,931.58)	28,394.92	94.87 %
53700	Judicial Commissioners	(82,572.00)	8,601.14	10.42 %	(6,881.00)	5,498.62	79.91 %
53900	Other Administration Of Justice	(19,300.00)	2,449.85	12.69 %	(1,608.33)	2,449.85	152.32 %
53920	Courtroom Security	(1,500.00)	51.10	3.41 %	(125.00)	51.10	40.88 %
53930	Victim Assistance Programs	(30,000.00)	2,162.03	7.21 %	(2,500.00)	2,162.03	86.48 %
54110	Sheriff's Department	(6,867,186.00)	1,139,855.73	16.60 %	(572,265.50)	563,189.17	98.41 %
54120	Special Patrols	(12,000.00)	35,000.00	291.67 %	(1,000.00)	35,000.00	3,500.00 %
54130	Traffic Control	(34,500.00)	261.01	0.76 %	(2,875.00)	261.01	9.08 %
54160	Administration Of The Sexual Offender	(12,250.00)	0.00	0.00 %	(1,020.83)	0.00	0.00 %
54210	Jail	(4,606,655.00)	820,942.00	17.82 %	(383,887.92)	247,475.50	64.47 %
54320	Rural Fire Protection	(441,500.00)	441,500.00	100.00 %	(36,791.67)	0.00	0.00 %
54410	Civil Defense	(222,550.00)	37,756.02	16.97 %	(18,545.83)	18,010.15	97.11 %
54490	Other Emergency Management	(23,705.00)	8,488.67	35.81 %	(1,975.42)	2,000.00	101.24 %
54610	County Coroner/Medical Examiner	(125,000.00)	19,200.00	15.36 %	(10,416.67)	14,450.00	138.72 %
54900	Other Public Safety	(545,000.00)	545,000.00	100.00 %	(45,416.67)	0.00	0.00 %
55110	Local Health Center	(41,388.00)	8,450.59	20.42 %	(3,449.00)	4,551.60	131.97 %
55120	Rabies And Animal Control	(539,548.00)	128,332.19	23.79 %	(44,962.33)	26,981.00	60.01 %
55190	Other Local Health Services	(516,400.00)	56,467.10	10.93 %	(43,033.33)	35,479.70	82.45 %
56300	Senior Citizens Assistance	(288,954.00)	57,157.88	19.78 %	(24,079.50)	23,223.71	96.45 %
57100	Agricultural Extension Service	(209,590.00)	1,282.09	0.61 %	(17,465.83)	1,135.26	6.50 %
57500	Soil Conservation	(54,601.00)	6,839.46	12.53 %	(4,550.08)	2,338.96	51.40 %
57700	Flood Control	(2,000.00)	2,000.00	100.00 %	(166.67)	0.00	0.00 %
57800	Storm Water Management	(4,000.00)	0.00	0.00 %	(333.33)	0.00	0.00 %
58110	Tourism	(120,000.00)	120,000.00	100.00 %	(10,000.00)	0.00	0.00 %
58120	Industrial Development	(183,106.00)	183,105.04	100.00 %	(15,258.83)	0.00	0.00 %
58130	Housing And Urban Development	(6,750.00)	3,000.00	44.44 %	(562.50)	0.00	0.00 %
58300	Veteran's Services	(78,014.00)	9,576.68	12.28 %	(6,501.17)	6,172.42	94.94 %
58500	Contributions To Other Agencies	(76,200.00)	76,200.00	100.00 %	(6,350.00)	0.00	0.00 %
58600	Employee Benefits	(10,300.00)	166,082.78	1,612.45 %	(858.33)	872.26	101.62 %
58900	Miscellaneous	(555,000.00)	5,945.81	1.07 %	(46,250.00)	0.00	0.00 %
99100	Transfers Out	(35,000.00)	0.00	0.00 %	(2,916.67)	0.00	0.00 %
	<b>Total Expenditures</b>	<b>(26,221,070.00)</b>	<b>6,181,402.24</b>	<b>23.57 %</b>	<b>(2,185,089.17)</b>	<b>1,793,762.45</b>	<b>82.09 %</b>
<b>Total</b>	<b>101 General</b>	<b>(2,689,828.00)</b>	<b>5,136,836.25</b>	<b>190.97 %</b>	<b>(224,152.33)</b>	<b>845,465.33</b>	<b>377.18 %</b>

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112 Courthouse & Jail Maintenance		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40266	Litigation Tax-Jail, Wrkhse,	100,000.00	(8,445.13)	8.45 %	8,333.33	(8,445.13)	101.34 %
	<b>Total Revenues</b>	<b>100,000.00</b>	<b>(8,445.13)</b>	<b>8.45 %</b>	<b>8,333.33</b>	<b>(8,445.13)</b>	<b>101.34 %</b>
<b>Expenditures</b>							
58900	Miscellaneous	(2,000.00)	114.99	5.75 %	(166.67)	0.00	0.00 %
99100	Transfers Out	(150,000.00)	0.00	0.00 %	(12,500.00)	0.00	0.00 %
	<b>Total Expenditures</b>	<b>(152,000.00)</b>	<b>114.99</b>	<b>0.08 %</b>	<b>(12,666.67)</b>	<b>0.00</b>	<b>0.00 %</b>
<b>Total</b>	<b>112 Courthouse &amp; Jail Maintenance</b>	<b>(52,000.00)</b>	<b>(8,330.14)</b>	<b>-16.02 %</b>	<b>(4,333.33)</b>	<b>(8,445.13)</b>	<b>-194.89</b>



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114 Law Library		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40260	Litigation Tax - Special Purpose	4,500.00	(358.08)	7.96 %	375.00	(358.08)	95.49 %
	<b>Total Revenues</b>	<b>4,500.00</b>	<b>(358.08)</b>	<b>7.96 %</b>	<b>375.00</b>	<b>(358.08)</b>	<b>95.49 %</b>
<b>Expenditures</b>							
56500	Libraries	(4,600.00)	168.36	3.66 %	(383.33)	168.36	43.92 %
58900	Miscellaneous	(150.00)	4.77	3.18 %	(12.50)	0.00	0.00 %
	<b>Total Expenditures</b>	<b>(4,750.00)</b>	<b>173.13</b>	<b>3.64 %</b>	<b>(395.83)</b>	<b>168.36</b>	<b>42.53 %</b>
<b>Total</b>	<b>114 Law Library</b>	<b>(250.00)</b>	<b>(184.95)</b>	<b>-73.98 %</b>	<b>(20.83)</b>	<b>(189.72)</b>	<b>-910.66</b>

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115 Public Library		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40110	Current Property Tax	310,662.00	0.00	0.00 %	25,888.50	0.00	0.00 %
40120	Trustee's Collections - Prior Year	3,500.00	(0.01)	0.00 %	291.67	0.00	0.00 %
40125	Trustee's Collections - Bankruptcy	200.00	(4.72)	2.36 %	16.67	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	2,000.00	(114.08)	5.70 %	166.67	(114.08)	68.45 %
40140	Interest And Penalty	900.00	(43.80)	4.87 %	75.00	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	10,300.00	0.00	0.00 %	858.33	0.00	0.00 %
40320	Bank Excise Tax	2,400.00	0.00	0.00 %	200.00	0.00	0.00 %
43350	Copy Fees	5,735.00	(864.15)	15.07 %	477.92	(596.55)	124.82 %
43360	Library Fees	2,335.00	(940.04)	40.26 %	194.58	(339.50)	174.48 %
44130	Sale Of Materials And Supplies	0.00	(19.50)	0.00 %	0.00	0.00	0.00 %
44160	Retirees' Insurance Payments	7,303.00	(1,857.00)	25.43 %	608.58	(351.48)	57.75 %
44570	Contributions & Gifts	1,305.00	(204.25)	15.65 %	108.75	(28.65)	26.34 %
48130	Contributions	24,265.00	0.00	0.00 %	2,022.08	0.00	0.00 %
48610	Donations	14,500.00	(18,400.00)	126.90 %	1,208.33	(4,000.00)	331.03 %
<b>Total</b>	<b>Revenues</b>	<b>385,405.00</b>	<b>(22,447.55)</b>	<b>5.82 %</b>	<b>32,117.08</b>	<b>(5,430.26)</b>	<b>16.91 %</b>
<b>Expenditures</b>							
56500	Libraries	(435,381.00)	70,238.02	16.13 %	(36,281.75)	30,275.93	83.45 %
<b>Total</b>	<b>Expenditures</b>	<b>(435,381.00)</b>	<b>70,238.02</b>	<b>16.13 %</b>	<b>(36,281.75)</b>	<b>30,275.93</b>	<b>83.45 %</b>
<b>Total</b>	<b>115 Public Library</b>	<b>(49,976.00)</b>	<b>47,790.47</b>	<b>95.63 %</b>	<b>(4,164.67)</b>	<b>24,845.67</b>	<b>596.58 %</b>

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116 Solid Waste/Sanitation		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40210	Local Option Sales Tax	600,000.00	(80,851.89)	13.48 %	50,000.00	(80,851.89)	161.70 %
44145	Sale Of Recycled Materials	100,000.00	(10,547.45)	10.55 %	8,333.33	(10,547.45)	126.57 %
44160	Retirees' Insurance Payments	435.00	(116.97)	26.89 %	36.25	(68.38)	188.63 %
44170	Miscellaneous Refunds	225.00	0.00	0.00 %	18.75	0.00	0.00 %
46430	Litter Program	49,200.00	0.00	0.00 %	4,100.00	0.00	0.00 %
46990	Other State Revenues	50,000.00	(18,483.99)	36.97 %	4,166.67	(18,483.99)	443.62 %
	<b>Total Revenues</b>	<b>799,860.00</b>	<b>(110,000.30)</b>	<b>13.75 %</b>	<b>66,655.00</b>	<b>(109,951.71)</b>	<b>164.96 %</b>
<b>Expenditures</b>							
55720	Sanitation Education/Information	(49,200.00)	9,256.68	18.81 %	(4,100.00)	6,286.72	153.33 %
55732	Convenience Centers	(1,157,700.00)	424,590.39	36.68 %	(96,475.00)	130,474.86	135.24 %
55739	Other Waste Collection	(50,000.00)	0.00	0.00 %	(4,166.67)	0.00	0.00 %
	<b>Total Expenditures</b>	<b>(1,256,900.00)</b>	<b>433,847.07</b>	<b>34.52 %</b>	<b>(104,741.67)</b>	<b>136,761.58</b>	<b>130.57 %</b>
<b>Total 116</b>	<b>Solid Waste/Sanitation</b>	<b>(457,040.00)</b>	<b>323,846.77</b>	<b>70.86 %</b>	<b>(38,086.67)</b>	<b>26,809.87</b>	<b>70.39 %</b>



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119 Industrial/Economic Development		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
44120	Lease/Rentals	21,295.00	(883.32)	4.15 %	1,774.58	(441.66)	24.89 %
	<b>Total Revenues</b>	<b>21,295.00</b>	<b>(883.32)</b>	<b>4.15 %</b>	<b>1,774.58</b>	<b>(441.66)</b>	<b>24.89 %</b>
<b>Expenditures</b>							
58120	Industrial Development	(22,300.00)	28.42	0.13 %	(1,858.33)	0.00	0.00 %
	<b>Total Expenditures</b>	<b>(22,300.00)</b>	<b>28.42</b>	<b>0.13 %</b>	<b>(1,858.33)</b>	<b>0.00</b>	<b>0.00 %</b>
<b>Total</b>	<b>119 Industrial/Economic Development</b>	<b>(1,005.00)</b>	<b>(854.90)</b>	<b>-85.06 %</b>	<b>(83.75)</b>	<b>(441.66)</b>	<b>-527.36</b>

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122 Drug Control		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
42240	Drug Control Fines	10,000.00	(1,601.23)	16.01 %	833.33	(1,601.23)	192.15 %
42340	Drug Control Fines	6,000.00	(676.88)	11.28 %	500.00	(676.88)	135.38 %
42910	Proceeds From Confiscated Property	20,000.00	0.00	0.00 %	1,666.67	0.00	0.00 %
43370	Telephone Commissions	32,500.00	0.00	0.00 %	2,708.33	0.00	0.00 %
44530	Sale Of Equipment	20,000.00	0.00	0.00 %	1,666.67	0.00	0.00 %
44570	Contributions & Gifts	10,000.00	(320.00)	3.20 %	833.33	(320.00)	38.40 %
	<b>Total Revenues</b>	<b>98,500.00</b>	<b>(2,598.11)</b>	<b>2.64 %</b>	<b>8,208.33</b>	<b>(2,598.11)</b>	<b>31.65 %</b>
<b>Expenditures</b>							
54150	Drug Enforcement	(103,000.00)	16,058.08	15.59 %	(8,583.33)	8,002.61	93.23 %
	<b>Total Expenditures</b>	<b>(103,000.00)</b>	<b>16,058.08</b>	<b>15.59 %</b>	<b>(8,583.33)</b>	<b>8,002.61</b>	<b>93.23 %</b>
<b>Total 122</b>	<b>Drug Control</b>	<b>(4,500.00)</b>	<b>13,459.97</b>	<b>299.11 %</b>	<b>(375.00)</b>	<b>5,404.50</b>	<b>1,441.20</b>

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127 Other General Government Special Revenue		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
44110	Investment Income	16,897.00	(4,589.95)	27.16 %	1,408.08	0.00	0.00 %
	<b>Total Revenues</b>	<b>16,897.00</b>	<b>(4,589.95)</b>	<b>27.16 %</b>	<b>1,408.08</b>	<b>0.00</b>	<b>0.00 %</b>
<b>Expenditures</b>							
91401	ARPA Grant #1-PUBLIC SAFETY	(3,068.00)	231.00	7.53 %	(255.67)	0.00	0.00 %
91402	ARPA Grant #2 - HIGHWAY	(8,172.00)	0.00	0.00 %	(681.00)	0.00	0.00 %
91403	American Rescue Plan Act Grant #3	(154,799.00)	35.73	0.02 %	(12,899.92)	35.73	0.28 %
91405	American Rescue Plan Act Grant #5	(2,431,975.00)	0.00	0.00 %	(202,664.58)	0.00	0.00 %
99100	Transfers Out	(117,212.00)	0.00	0.00 %	(9,767.67)	0.00	0.00 %
	<b>Total Expenditures</b>	<b>(2,715,226.00)</b>	<b>266.73</b>	<b>0.01 %</b>	<b>(226,268.83)</b>	<b>35.73</b>	<b>0.02 %</b>
<b>Total</b>	<b>127 Other General Government Special</b>	<b>(2,698,329.00)</b>	<b>(4,323.22)</b>	<b>-0.16 %</b>	<b>(224,860.75)</b>	<b>35.73</b>	<b>0.02 %</b>



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

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131 Highway/Public Works		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40110	Current Property Tax	587,608.00	0.00	0.00 %	48,967.33	0.00	0.00 %
40120	Trustee's Collections - Prior Year	9,000.00	0.43	0.00 %	750.00	0.00	0.00 %
40125	Bankruptcy	45.00	(10.62)	23.60 %	3.75	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	4,000.00	(202.75)	5.07 %	333.33	(202.75)	60.83 %
40140	Interest And Penalty	2,000.00	(103.36)	5.17 %	166.67	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	18,197.00	0.00	0.00 %	1,516.42	0.00	0.00 %
40280	Mineral Severance Tax	90,000.00	0.00	0.00 %	7,500.00	0.00	0.00 %
40320	Bank Excise Tax	4,000.00	0.00	0.00 %	333.33	0.00	0.00 %
44130	Sale Of Materials And Supplies	5,000.00	(2,453.00)	49.06 %	416.67	(1,213.00)	291.12 %
44145	Sale Of Recycled Materials	200.00	0.00	0.00 %	16.67	0.00	0.00 %
44160	Retirees' Insurance Payments	26,700.00	(1,408.01)	5.27 %	2,225.00	(185.40)	8.33 %
44170	Miscellaneous Refunds	2,000.00	0.00	0.00 %	166.67	0.00	0.00 %
46410	Bridge Program	704,132.00	0.00	0.00 %	58,677.67	0.00	0.00 %
46420	State Aid Program	182,100.00	(126,471.54)	69.45 %	15,175.00	(126,471.54)	833.42 %
46920	Gasoline And Motor Fuel Tax	2,381,044.00	(198,570.89)	8.34 %	198,420.33	(198,570.89)	100.08 %
46930	Petroleum Special Tax	31,000.00	(3,030.54)	9.78 %	2,583.33	(3,030.54)	117.31 %
49800	Transfers In	35,000.00	0.00	0.00 %	2,916.67	0.00	0.00 %
<b>Total</b>	<b>Revenues</b>	<b>4,082,026.00</b>	<b>(332,250.28)</b>	<b>8.14 %</b>	<b>340,168.83</b>	<b>(329,674.12)</b>	<b>96.91 %</b>
<b>Expenditures</b>							
61000	Administration	(1,094,202.00)	142,968.61	13.07 %	(91,183.50)	86,957.98	95.37 %
62000	Highway And Bridge Maintenance	(1,050,000.00)	1,014,200.00	96.59 %	(87,500.00)	6,000.00	6.86 %
63100	Operation And Maintenance Of	(347,000.00)	280,398.55	80.81 %	(28,916.67)	3,224.02	11.15 %
65000	Other Charges	(200,556.00)	157,283.82	78.42 %	(16,713.00)	3,585.38	21.45 %
66000	Employee Benefits	(555,876.00)	119,672.29	21.53 %	(46,323.00)	36,329.32	78.43 %
68000	Capital Outlay	(1,046,389.00)	1,707,645.00	163.19 %	(87,199.08)	1,703,645.00	1,953.74 %
<b>Total</b>	<b>Expenditures</b>	<b>(4,294,023.00)</b>	<b>3,422,168.27</b>	<b>79.70 %</b>	<b>(357,835.25)</b>	<b>1,839,741.70</b>	<b>514.13 %</b>
<b>Total</b>	<b>131 Highway/Public Works</b>	<b>(211,997.00)</b>	<b>3,089,917.99</b>	<b>1,457.53 %</b>	<b>(17,666.42)</b>	<b>1,510,067.58</b>	<b>8,547.67</b>

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141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40110	Current Property Tax	11,495,095.00	0.00	0.00 %	957,924.58	0.00	0.00 %
40120	Trustee's Collections - Prior Year	100,000.00	12,112.60	-12.11 %	8,333.33	0.00	0.00 %
40125	Bankruptcy	15,000.00	(192.27)	1.28 %	1,250.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	175,000.00	(3,532.65)	2.02 %	14,583.33	(3,532.65)	24.22 %
40140	Interest And Penalty	35,000.00	(1,586.05)	4.53 %	2,916.67	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	324,645.00	0.00	0.00 %	27,053.75	0.00	0.00 %
40210	Local Option Sales Tax	4,800,000.00	(609,452.65)	12.70 %	400,000.00	(609,452.65)	152.36 %
40275	Mixed Drink Tax	35,000.00	(3,136.25)	8.96 %	2,916.67	(3,136.25)	107.53 %
40320	Bank Excise Tax	30,000.00	0.00	0.00 %	2,500.00	0.00	0.00 %
41110	Marriage Licenses	1,200.00	(99.75)	8.31 %	100.00	(99.75)	99.75 %
43570	Receipts From Individual Schools	15,000.00	(968.00)	6.45 %	1,250.00	(968.00)	77.44 %
43990	Other Charges For Services	5,550.00	0.00	0.00 %	462.50	0.00	0.00 %
44110	Investment Income	75,000.00	(8,434.67)	11.25 %	6,250.00	0.00	0.00 %
44160	Retirees' Insurance Payments	62,400.00	(21,324.82)	34.17 %	5,200.00	(5,586.02)	107.42 %
44170	Miscellaneous Refunds	2,000.00	(672.12)	33.61 %	166.67	(70.00)	42.00 %
46510	TISA	0.00	(3,060,518.99)	0.00 %	0.00	(3,060,518.99)	0.00 %
46511	Basic Education Program	30,638,167.00	0.00	0.00 %	2,553,180.58	0.00	0.00 %
46515	Early Childhood Education	752,279.00	0.00	0.00 %	62,689.92	0.00	0.00 %
46590	Other State Education Funds	236,469.00	(5,847.09)	2.47 %	19,705.75	(5,847.09)	29.67 %
46591	Coordinated School Health	0.00	(24,711.07)	0.00 %	0.00	(24,711.07)	0.00 %
46610	Career Ladder Program	67,000.00	(1,163.40)	1.74 %	5,583.33	0.00	0.00 %
46790	Other Vocational	0.00	(175,825.47)	0.00 %	0.00	(175,825.47)	0.00 %
46851	State Revenue Sharing -T.V.A.	1,150,000.00	0.00	0.00 %	95,833.33	0.00	0.00 %
47147	Safe And Drug-Free Schools-St Grants	264,982.00	0.00	0.00 %	22,081.83	0.00	0.00 %
47590	Other Federal Through State	210,632.00	0.00	0.00 %	17,552.67	0.00	0.00 %
47640	Rotc Reimbursement	71,000.00	0.00	0.00 %	5,916.67	0.00	0.00 %
48610	Donations	0.00	(19,747.50)	0.00 %	0.00	(14,000.00)	0.00 %
49700	Insurance Recovery	0.00	(3,660.52)	0.00 %	0.00	(3,660.52)	0.00 %
<b>Total</b>	<b>Revenues</b>	<b>50,561,419.00</b>	<b>(3,928,760.67)</b>	<b>7.77 %</b>	<b>4,213,451.58</b>	<b>(3,907,408.46)</b>	<b>92.74 %</b>
<b>Expenditures</b>							
71100	Regular Instruction Program	(27,219,066.00)	2,800,268.59	10.29 %	(2,268,255.50)	2,169,136.76	95.63 %
71200	Special Education Program	(3,916,226.00)	371,592.46	9.49 %	(326,352.17)	332,403.80	101.85 %
71300	Vocational Education Program	(1,368,772.00)	522,008.10	38.14 %	(114,064.33)	298,435.46	261.64 %
72110	Attendance	(68,083.00)	11,005.16	16.16 %	(5,673.58)	5,502.58	96.99 %
72120	Health Services	(803,084.00)	40,393.66	5.03 %	(66,923.67)	31,021.11	46.35 %
72130	Other Student Support	(1,762,865.00)	148,474.44	8.42 %	(146,905.42)	117,091.93	79.71 %
72210	Regular Instruction Program	(2,150,586.00)	214,771.36	9.99 %	(179,215.50)	149,943.56	83.67 %



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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
72220	Special Education Program	(624,193.00)	180,137.33	28.86 %	(52,016.08)	57,884.96	111.28 %
72230	Vocational Education Program	(183,179.00)	30,681.52	16.75 %	(15,264.92)	15,636.44	102.43 %
72250	Technology	(1,111,713.00)	494,295.30	44.46 %	(92,642.75)	50,123.32	54.10 %
72310	Board Of Education	(785,535.00)	276,023.28	35.14 %	(65,461.25)	12,293.95	18.78 %
72320	Office Of The Superintendent	(418,951.00)	137,552.39	32.83 %	(34,912.58)	41,429.65	118.67 %
72410	Office Of The Principal	(1,357,099.00)	296,849.81	21.87 %	(113,091.58)	95,537.33	84.48 %
72510	Fiscal Services	(97,535.00)	15,773.73	16.17 %	(8,127.92)	7,887.86	97.05 %
72610	Operation Of Plant	(3,979,639.00)	2,501,518.90	62.86 %	(331,636.58)	470,760.55	141.95 %
72620	Maintenance Of Plant	(277,000.00)	63,161.10	22.80 %	(23,083.33)	15,221.41	65.94 %
72710	Transportation	(2,443,128.00)	257,516.21	10.54 %	(203,594.00)	243,912.21	119.80 %
72901	COVID-19 Expenditures	(50,001.00)	4,078.30	8.16 %	(4,166.75)	0.00	0.00 %
73300	Community Services	(496,209.00)	20,403.44	4.11 %	(41,350.75)	7,037.29	17.02 %
73400	Early Childhood Education	(975,640.00)	152,504.38	15.63 %	(81,303.33)	68,717.38	84.52 %
	<b>Total Expenditures</b>	<b>(50,088,504.00)</b>	<b>8,539,009.46</b>	<b>17.05 %</b>	<b>(4,174,042.00)</b>	<b>4,189,977.55</b>	<b>100.38 %</b>
<b>Total 141</b>	General Purpose School	<b>472,915.00</b>	<b>4,610,248.79</b>	<b>-974.86 %</b>	<b>39,409.58</b>	<b>282,569.09</b>	<b>-717.01</b>

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142 School Federal Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
47131	Vocational Educ - Basic Grants To	86,192.25	(8,423.73)	9.77 %	7,182.69	(8,423.73)	117.28 %
47141	Title 1 Grants To Local Educ Agencies	1,003,249.72	(68,673.73)	6.85 %	83,604.14	(68,673.73)	82.14 %
47143	Special Education - Grants To States	1,121,331.00	(94,449.97)	8.42 %	93,444.25	(94,449.97)	101.08 %
47145	Special Education Preschool Grants	24,667.00	0.00	0.00 %	2,055.58	0.00	0.00 %
47146	English Language Acquisition Grants	30,101.98	(1,419.56)	4.72 %	2,508.50	(1,419.56)	56.59 %
47147	Safe And Drug-Free Schools-St Grants	1,650.00	0.00	0.00 %	137.50	0.00	0.00 %
47189	Eisenhower Prof Development State	180,978.49	(10,136.45)	5.60 %	15,081.54	(10,136.45)	67.21 %
47309	COVID-19 Grant D	0.00	(33,000.00)	0.00 %	0.00	(33,000.00)	0.00 %
47401	American Rescue Plan Act Grant #1	0.00	(555,916.71)	0.00 %	0.00	(555,916.71)	0.00 %
47590	Other Federal Through State	80,895.03	(49,115.64)	60.72 %	6,741.25	(49,115.64)	728.58 %
<b>Total</b>	<b>Revenues</b>	<b>2,529,065.47</b>	<b>(821,135.79)</b>	<b>32.47 %</b>	<b>210,755.46</b>	<b>(821,135.79)</b>	<b>389.62 %</b>
<b>Expenditures</b>							
71100	Regular Instruction Program	(754,783.36)	178,852.61	23.70 %	(62,898.61)	155,025.75	246.47 %
71200	Special Education Program	(831,281.00)	73,263.03	8.81 %	(69,273.42)	73,263.03	105.76 %
71300	Vocational Education Program	(50,000.00)	34,293.75	68.59 %	(4,166.67)	34,293.75	823.05 %
72120	Health Services	0.00	52,567.47	0.00 %	0.00	52,567.47	0.00 %
72130	Other Student Support	(88,328.69)	41,660.47	47.17 %	(7,360.72)	34,371.27	466.96 %
72210	Regular Instruction Program	(485,655.42)	54,647.42	11.25 %	(40,471.29)	30,229.32	74.69 %
72220	Special Education Program	(314,717.00)	105,340.93	33.47 %	(26,226.42)	85,343.70	325.41 %
72230	Vocational Education Program	(4,300.00)	475.95	11.07 %	(358.33)	270.87	75.59 %
73100	Food Service	0.00	96.65	0.00 %	0.00	0.00	0.00 %
73300	Community Services	0.00	4,160.20	0.00 %	0.00	4,160.20	0.00 %
<b>Total</b>	<b>Expenditures</b>	<b>(2,529,065.47)</b>	<b>545,358.48</b>	<b>21.56 %</b>	<b>(210,755.46)</b>	<b>469,525.36</b>	<b>222.78 %</b>
<b>Total</b>	<b>142 School Federal Projects</b>	<b>0.00</b>	<b>(275,777.31)</b>	<b>100.00 %</b>	<b>0.00</b>	<b>(351,610.43)</b>	<b>0.00 %</b>

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143 Central Cafeteria		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
43521	Lunch Payments - Children	560,000.00	0.00	0.00 %	46,666.67	0.00	0.00 %
43522	Lunch Payments - Adults	28,000.00	0.00	0.00 %	2,333.33	0.00	0.00 %
43525	A La Carte Sales	5,000.00	0.00	0.00 %	416.67	0.00	0.00 %
43570	Receipts From Individual Schools	100.00	0.00	0.00 %	8.33	0.00	0.00 %
44110	Investment Income	5,000.00	(843.46)	16.87 %	416.67	0.00	0.00 %
46520	School Food Service	27,197.00	0.00	0.00 %	2,266.42	0.00	0.00 %
47111	USDA School Lunch Program	1,427,731.00	0.00	0.00 %	118,977.58	0.00	0.00 %
47113	Breakfast	512,937.00	0.00	0.00 %	42,744.75	0.00	0.00 %
47114	USDA - Other	302,128.00	(56,126.40)	18.58 %	25,177.33	(56,126.40)	222.92 %
47990	Other Direct Federal Revenue	263,000.00	(72,034.00)	27.39 %	21,916.67	(72,034.00)	328.67 %
	<b>Total Revenues</b>	<b>3,131,093.00</b>	<b>(129,003.86)</b>	<b>4.12 %</b>	<b>260,924.42</b>	<b>(128,160.40)</b>	<b>49.12 %</b>
<b>Expenditures</b>							
73100	Food Service	(3,131,062.00)	1,534,401.61	49.01 %	(260,921.83)	105,774.80	40.54 %
	<b>Total Expenditures</b>	<b>(3,131,062.00)</b>	<b>1,534,401.61</b>	<b>49.01 %</b>	<b>(260,921.83)</b>	<b>105,774.80</b>	<b>40.54 %</b>
<b>Total 143</b>	Central Cafeteria	<b>31.00</b>	<b>1,405,397.75</b>	<b>-</b>	<b>2.58</b>	<b>(22,385.60)</b>	<b>866,539.</b>



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151 General Debt Service		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40110	Current Property Tax	924,760.00	0.00	0.00 %	77,063.33	0.00	0.00 %
40120	Trustee's Collections - Prior Year	10,000.00	0.55	-0.01 %	833.33	0.00	0.00 %
40125	Bankruptcy	1,000.00	(21.37)	2.14 %	83.33	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	10,000.00	(610.92)	6.11 %	833.33	(610.92)	73.31 %
40140	Interest And Penalty	6,000.00	(136.24)	2.27 %	500.00	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	84,508.00	0.00	0.00 %	7,042.33	0.00	0.00 %
40320	Bank Excise Tax	1,000.00	0.00	0.00 %	83.33	0.00	0.00 %
44110	Investment Income	3,000.00	(1,265.19)	42.17 %	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	203,472.00	0.00	0.00 %	16,956.00	0.00	0.00 %
49800	Transfers In	150,000.00	0.00	0.00 %	12,500.00	0.00	0.00 %
<b>Total</b>	<b>Revenues</b>	<b>1,420,740.00</b>	<b>(2,033.17)</b>	<b>0.14 %</b>	<b>118,395.00</b>	<b>(610.92)</b>	<b>0.52 %</b>
<b>Expenditures</b>							
82110	General Government	(875,000.00)	0.00	0.00 %	(72,916.67)	0.00	0.00 %
82210	General Government	(446,628.00)	0.00	0.00 %	(37,219.00)	0.00	0.00 %
82310	General Government	(240,972.00)	33,966.89	14.10 %	(20,081.00)	16,956.00	84.44 %
<b>Total</b>	<b>Expenditures</b>	<b>(1,562,600.00)</b>	<b>33,966.89</b>	<b>2.17 %</b>	<b>(130,216.67)</b>	<b>16,956.00</b>	<b>13.02 %</b>
<b>Total</b>	<b>151 General Debt Service</b>	<b>(141,860.00)</b>	<b>31,933.72</b>	<b>22.51 %</b>	<b>(11,821.67)</b>	<b>16,345.08</b>	<b>138.26 %</b>

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156 Education Debt Service		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40110	Current Property Tax	2,680,127.00	0.00	0.00 %	223,343.92	0.00	0.00 %
40120	Trustee's Collections - Prior Year	60,000.00	(22.63)	0.04 %	5,000.00	0.00	0.00 %
40125	Bankruptcy	3,000.00	(94.21)	3.14 %	250.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	46,000.00	(1,434.25)	3.12 %	3,833.33	(1,434.25)	37.42 %
40140	Interest And Penalty	18,000.00	(443.80)	2.47 %	1,500.00	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	162,060.00	0.00	0.00 %	13,505.00	0.00	0.00 %
40285	Adequate Facilities/Development Tax	1,450,000.00	0.00	0.00 %	120,833.33	0.00	0.00 %
44110	Investment Income	60,000.00	(10,121.57)	16.87 %	5,000.00	0.00	0.00 %
	<b>Total Revenues</b>	<b>4,479,187.00</b>	<b>(12,116.46)</b>	<b>0.27 %</b>	<b>373,265.58</b>	<b>(1,434.25)</b>	<b>0.38 %</b>
<b>Expenditures</b>							
82130	Education	(3,777,000.00)	0.00	0.00 %	(314,750.00)	0.00	0.00 %
82230	Education	(1,012,621.00)	21,519.58	2.13 %	(84,385.08)	21,519.58	25.50 %
82330	Education	(125,000.00)	130.95	0.10 %	(10,416.67)	0.00	0.00 %
	<b>Total Expenditures</b>	<b>(4,914,621.00)</b>	<b>21,650.53</b>	<b>0.44 %</b>	<b>(409,551.75)</b>	<b>21,519.58</b>	<b>5.25 %</b>
<b>Total</b>	<b>156 Education Debt Service</b>	<b>(435,434.00)</b>	<b>9,534.07</b>	<b>2.19 %</b>	<b>(36,286.17)</b>	<b>20,085.33</b>	<b>55.35 %</b>

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171 General Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40125	Trustee's Collections - Bankruptcy	0.00	(2.52)	0.00 %	0.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(60.63)	0.00 %	0.00	(60.63)	0.00 %
40140	Interest And Penalty	0.00	(1.79)	0.00 %	0.00	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	127,487.00	0.00	0.00 %	10,623.92	0.00	0.00 %
44110	Investment Income	0.00	(291.15)	0.00 %	0.00	0.00	0.00 %
44570	Contributions & Gifts	0.00	(122.00)	0.00 %	0.00	(80.00)	0.00 %
<b>Total</b>	<b>Revenues</b>	<b>127,487.00</b>	<b>(478.09)</b>	<b>0.38 %</b>	<b>10,623.92</b>	<b>(140.63)</b>	<b>1.32 %</b>
<b>Expenditures</b>							
91110	General Administration Projects	(186,000.00)	18,148.39	9.76 %	(15,500.00)	6,171.00	39.81 %
91120	Administration Of Justice Projects	(8,000.00)	76,060.68	950.76 %	(666.67)	17,900.10	2,685.02 %
91130	Public Safety Projects	0.00	21,812.61	0.00 %	0.00	21,812.61	0.00 %
91150	Social, Cultural And Recreation	(6,000.00)	0.00	0.00 %	(500.00)	0.00	0.00 %
91190	Other General Government Projects	(70,796.00)	0.00	0.00 %	(5,899.67)	0.00	0.00 %
99100	Transfers Out	(95,000.00)	0.00	0.00 %	(7,916.67)	0.00	0.00 %
<b>Total</b>	<b>Expenditures</b>	<b>(365,796.00)</b>	<b>116,021.68</b>	<b>31.72 %</b>	<b>(30,483.00)</b>	<b>45,883.71</b>	<b>150.52 %</b>
<b>Total</b>	<b>171 General Capital Projects</b>	<b>(238,309.00)</b>	<b>115,543.59</b>	<b>48.48 %</b>	<b>(19,859.08)</b>	<b>45,743.08</b>	<b>230.34 %</b>



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176 Highway Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40110	Current Property Tax	125,228.00	0.00	0.00 %	10,435.67	0.00	0.00 %
40120	Trustee's Collections - Prior Year	2,225.00	0.11	0.00 %	185.42	0.00	0.00 %
40125	Trustee's Collections - Bankruptcy	300.00	(5.28)	1.76 %	25.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	3,500.00	(104.31)	2.98 %	291.67	(104.31)	35.76 %
40140	Interest And Penalty	1,000.00	(19.78)	1.98 %	83.33	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	9,390.00	0.00	0.00 %	782.50	0.00	0.00 %
40320	Bank Excise Tax	200.00	0.00	0.00 %	16.67	0.00	0.00 %
<b>Total</b>	<b>Revenues</b>	<b>141,843.00</b>	<b>(129.26)</b>	<b>0.09 %</b>	<b>11,820.25</b>	<b>(104.31)</b>	<b>0.88 %</b>
<b>Expenditures</b>							
91200	Highway & Street Capital Projects	(181,000.00)	7.88	0.00 %	(15,083.33)	0.00	0.00 %
<b>Total</b>	<b>Expenditures</b>	<b>(181,000.00)</b>	<b>7.88</b>	<b>0.00 %</b>	<b>(15,083.33)</b>	<b>0.00</b>	<b>0.00 %</b>
<b>Total</b>	<b>176 Highway Capital Projects</b>	<b>(39,157.00)</b>	<b>(121.38)</b>	<b>-0.31 %</b>	<b>(3,263.08)</b>	<b>(104.31)</b>	<b>-3.20 %</b>

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177 Education Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
<b>Revenues</b>							
40285	Adequate Facilities/Development Tax	200,000.00	(169,547.13)	84.77 %	16,666.67	0.00	0.00 %
44110	Investment Income	0.00	(1,596.45)	0.00 %	0.00	0.00	0.00 %
	<b>Total Revenues</b>	<b>200,000.00</b>	<b>(171,143.58)</b>	<b>85.57 %</b>	<b>16,666.67</b>	<b>0.00</b>	<b>0.00 %</b>
<b>Expenditures</b>							
91300	Education Capital Projects	(2,659,397.00)	2,734,813.00	102.84 %	(221,616.42)	750,000.00	338.42 %
	<b>Total Expenditures</b>	<b>(2,659,397.00)</b>	<b>2,734,813.00</b>	<b>102.84 %</b>	<b>(221,616.42)</b>	<b>750,000.00</b>	<b>338.42 %</b>
<b>Total 177</b>	<b>Education Capital Projects</b>	<b>(2,459,397.00)</b>	<b>2,563,669.42</b>	<b>104.24 %</b>	<b>(204,949.75)</b>	<b>750,000.00</b>	<b>365.94 %</b>





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

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Notaries to be elected September 05,2023

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VIKKI LEIGH DAVIS  
CHRISTY L DAVIS  
CAITLIN FINE  
SANDRA M. FRANK  
MELISSA L FUGATE

ZACK MANNING  
CARLA A MILLSAPS  
ASHLEY NELSON  
GIDGET L. RUSSELL