

Loudon County Commission

Loudon, Tennessee

Monday, October 2, 2023

Courthouse Annex

6:00 pm

AGENDA

Regular Meeting

Public Hearing

A) A Resolution Amending the Zoning Map of Loudon County, Tennessee, Pursuant to Chapter Seven, §13-7-105, of the Tennessee Code Annotated, to Re-Zone from O-1/R-1 Office Professional District /Suburban – Residential District to C-2 General Commercial District, Loudon County Tax Map 035, Parcel 052.00 & 053.00, Located Hwy 321, Loudon County, TN, Situated in the 3rd Legislative District.

B) A Resolution Amending the Zoning Map of Loudon County, Tennessee, Pursuant to Chapter Seven, §13-7-105, of the Tennessee Code Annotated, to Re-Zone from R-1, Suburban residential district to C-2, General Commercial District. Loudon County Tax Map 009, Parcel 103.02 Located at 2001 Waller Ferry Road, Loudon County, Tennessee Situated in the 5th Legislative District.

C) A Resolution Amending the Zoning Map of Loudon County, Tennessee, Pursuant to Chapter Seven, §13-7-105, of the Tennessee Code Annotated, to Re-Zone from A-2, Rural Residential District to R-1, Suburban – Residential District. Loudon County Tax Map 058 , Parcel 006.00, Located 4860 Simpson Road Loudon County, TN, Situated in the 1st Legislative District.

D) A Resolution Amending the Zoning Map of Loudon County, Tennessee, Pursuant to Chapter Seven, §13-7-105, of the Tennessee Code Annotated, to Re-Zone Removal Agriculture Stipulation C-2, General Commercial District. Loudon County Tax Map 007, Parcel 062.00 Located at 19666 Hwy 11, Loudon County, TN, Situated in the 5th District

- 1) Opening of Meeting, Pledge of Allegiance to the Flag of the United States, Invocation
- 2) Roll Call
- 3) Adoption of October 2, 2023 County Commission Agenda
- 4) Reading and Acceptance of September 5, 2023 Loudon County Commission Minutes
- 5) General Public Comments
- 6) Loudon County Codes Enforcement - Jim Jenkins

A) A Resolution Amending the Zoning Map of Loudon County, Tennessee, Pursuant to Chapter Seven, §13-7-105, of the Tennessee Code Annotated, to Re-Zone from O-1/R-1 Office Professional District /Suburban – Residential District to C-2 General Commercial District, Loudon County Tax Map 035, Parcel 052.00 & 053.00, Located Hwy 321, Loudon County, TN, Situated in the 3rd Legislative District.

B) A Resolution Amending the Zoning Map of Loudon County, Tennessee, Pursuant to Chapter Seven, §13-7-105, of the Tennessee Code Annotated, to Re-Zone from R-1, Suburban residential district to C-2, General Commercial District. Loudon County Tax Map 009, Parcel 103.02 Located at 2001 Waller Ferry Road, Loudon County, Tennessee Situated in the 5th Legislative District.

C) A Resolution Amending the Zoning Map of Loudon County, Tennessee, Pursuant to Chapter Seven, §13-7-105, of the Tennessee Code Annotated, to Re-Zone from A-2, Rural Residential District to R-1, Suburban – Residential District. Loudon County Tax Map 058 , Parcel 006.00, Located 4860 Simpson Road Loudon County, TN, Situated in the 1st Legislative District.

D) A Resolution Amending the Zoning Map of Loudon County, Tennessee, Pursuant to Chapter Seven, §13-7-105, of the Tennessee Code Annotated, to Re-Zone Removal Agriculture Stipulation C-2, General Commercial District. Loudon County Tax Map 007, Parcel 062.00 Located at 19666 Hwy 11, Loudon County, TN, Situated in the 5th District

7) Mayor - Buddy Bradshaw

A) Boards & Committees

(Renew all the terms for those highlighted in yellow on attached Boards & Committees List)

B) Changes to Make

- 1) Capital Projects - Joe Morrison will be replacing Will Jenkins
- 2) Surplus Property - Joe Morrison will be replacing Van Shaver

8) Commissioner - Van Shaver

- A) Consideration of a resolution to oppose any federal medical mandates

9) Director of Accounts and Budgets - Erin Rice

A) Consideration of recommendation to approve a commitment of funds from the TLETA (TN Law Enforcement Grant) Grant to be used by the Sheriff's Office for training and/or equipment. (Resolution attached for this commitment.)

B) Consideration of recommendation to approve request for personal change of status in the County Clerk's Office.

C) Consideration of recommendation to approve a request to appropriate funds from the Fire Safety Commitment in the amount of \$19,000 for fire blankets.

D) Consideration of recommendation to approve request for new rates for Sr. Health (Humana) Insurance Contract

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

- 1) 5th District, Seat A - Mr. Morrison - \$25,000 for Iva's Place
- 2) 5th District, Seat B - Mr. Shaver - \$25,000 for Iva's Place
- 3) 5th District, Seat A - Mr. Morrison - \$36,500 Beauty for Ashes
(2nd reading)
- 4) 5th District, Seat B - Mr. Shaver - \$36,500 Beauty for Ashes
(2nd reading)

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

- 1) County General Fund 101
- 2) Public Libraries Fund 115
- 3) Convenience Centers Fund 116
- 4) Special Revenue (ARPA) Fund 127
- 5) Highway Department Fund 131
- 6) General Purpose School Fund 141
- 7) School Federal Projects Fund 142
- 8) General Capital Projects Fund 171

G) Presentation of FY 2023 Year-End Report

H) Monthly reports:

- A) Approved Budget Committee Minutes – August 21, 2023
- B) Summary Financial Reports for September 2023

10) Commissioner – Adam Waller

A) Bonds and Notaries

Christina Leigh Akins, Christine Bahamondes, Candi Carroll,
William Dalton Cox, Daniel Deaton, Cindy Jo Fowler Brown, April Freeman,
Melissa Jean Jenkins, Holly Jones, Nora Kammerdiener, Eddie Litton,
Maria A Medina Gonzalez, Sonya Morgan, Amanda Pearsall,
Robyn R Shannon, Jared Winn

RESOLUTION _____

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM O-1/R-1 OFFICE PROFESSIONAL DISTRICT/SUBURBAN-RESIDENTIAL DISTRICT TO C-2 GENERAL COMMERCIAL DISTRICT.
LOUDON COUNTY TAX MAP 035, PARCEL 052.00 & 053.00,
LOCATED HWY 321, LOUDON COUNTY, TN,
SITUATED IN THE 3RD
LEGISLATIVE DISTRICT**

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Times on September 15, 2023 consistent with the provisions of Tennessee Code Annotated, §13-7-105, and

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

Located Hwy 321, situated in the 3rd Legislative District, referenced by Tax Map 035, Parcel 052.00 & 053.00 to be rezoned from (Office Professional District/Suburban Residential District) to C-2 (General Commercial District)

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

ATTEST

LOUDON COUNTY CHAIRMAN

DATE: _____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: 9

DISAPPROVED: 0

ABSTAINED: _____

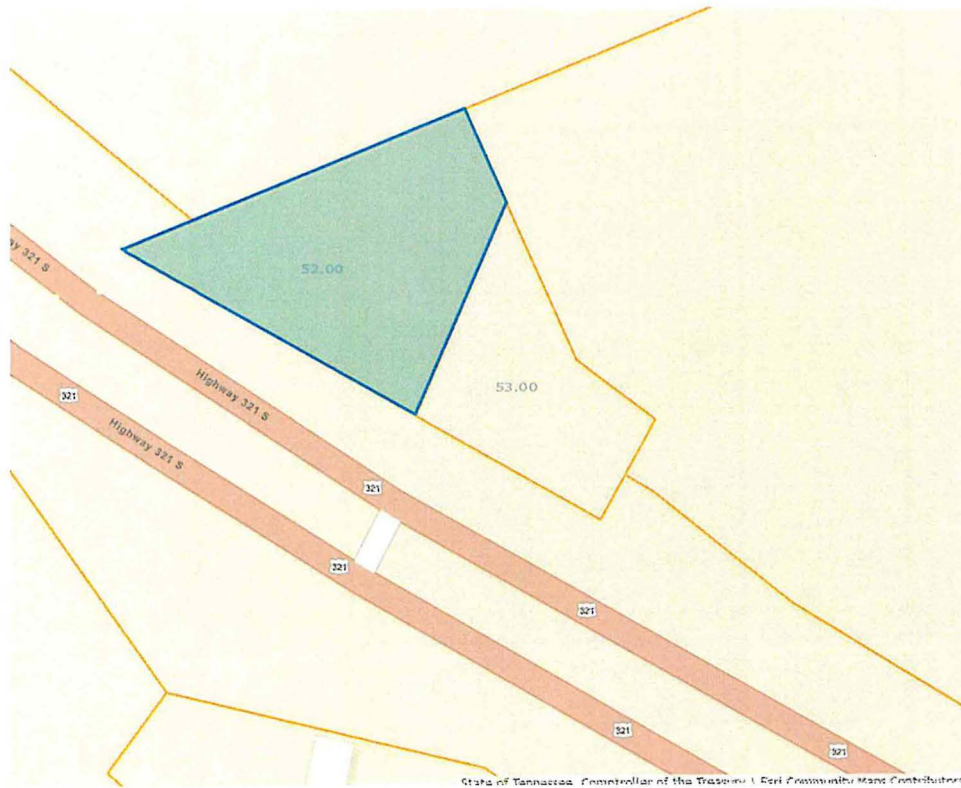


**ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION**
Dated: 9/15/23

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM O-1 (OFFICE PROFESSIONAL DISTRICT) R-1 (SUBURBAN
RESIDENTIAL DISTRICT) TO C-2 (GENERAL COMMERCIAL DISTRICT).
REFERENCED BY LOUDON COUNTY TAX MAP 035,
PARCEL 052.00 & 053.00
LOCATED AT HWY 321
LOUDON COUNTY, TN, SITUATED IN THE
3RD LEGISLATIVE DISTRICT



RESOLUTION _____

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM R-1, SUBURBAN RESIDENTIAL DISTRICT TO C-2, GENERAL COMMERCIAL DISTRICT.
LOUDON COUNTY TAX MAP 009, PARCEL 103.02
LOCATED AT 2001 WALLER FERRY ROAD, LOUDON COUNTY, TN,
SITUATED IN THE 5TH
LEGISLATIVE DISTRICT**

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in the Daily Edition on September 15, 2023 consistent with the provisions of Tennessee Code Annotated, §13-7-105, and

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

Located at 2001 Waller Ferry Road, situated in the 5th Legislative District, referenced by Tax Map 009, Parcel 103.02 to be rezoned from R-1 (Suburban Residential District) to C-2 (General Commercial District).

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

ATTEST

LOUDON COUNTY CHAIRMAN

DATE: _____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: 9

DISAPPROVED: 0

ABSTAINED: _____

Parula L. Miller

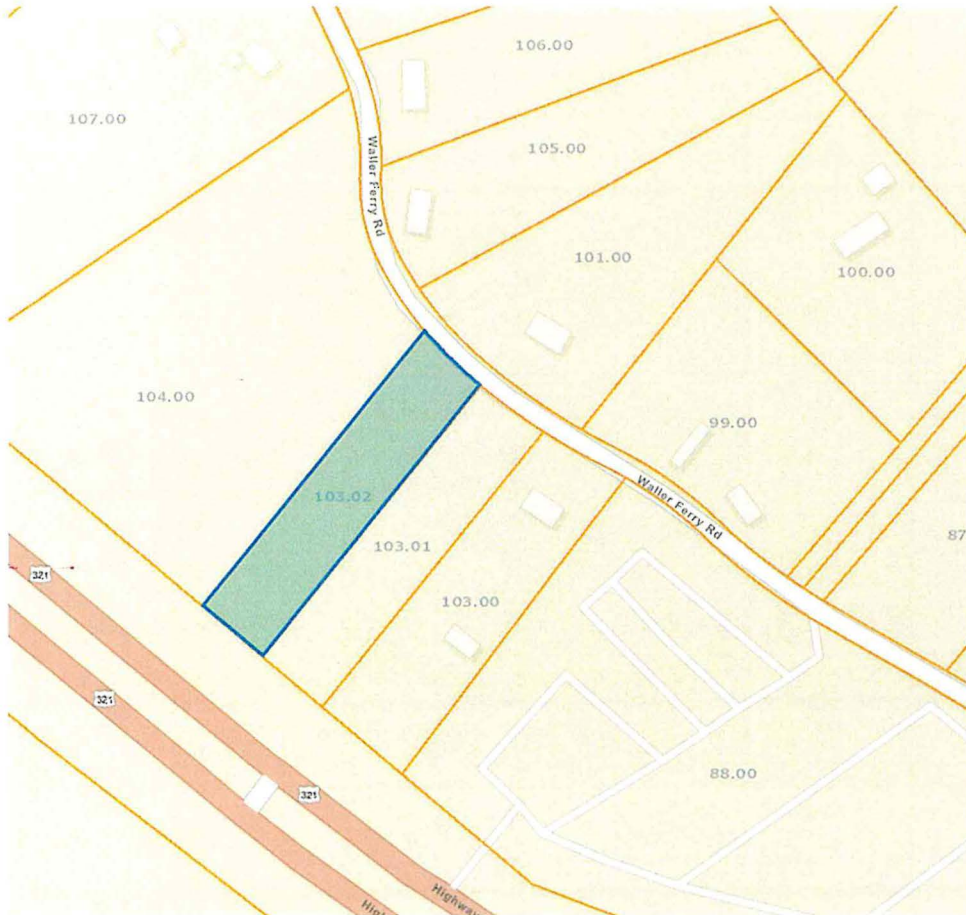
**ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION**

Dated: 9/15/23

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE FROM R-1 (SUBURBAN RESIDENTIAL DISTRICT) TO C-2 (GENERAL
COMMERCIAL DISTRICT). REFERENCED BY LOUDON COUNTY
TAX MAP 009, PARCEL 103.02.
LOCATED 2001 WALLER FERRY ROAD LOUDON COUNTY, TN,
SITUATED IN THE 5TH
LEGISLATIVE DISTRICT



RESOLUTION _____

A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE FROM A-2, RURAL RESIDENTIAL DISTRICT TO R-1, SUBURBAN-RESIDENTIAL DISTRICT. LOUDON COUNTY TAX MAP 058, PARCEL 006.00. LOCATED 4860 SIMPSON ROAD LOUDON COUNTY, TN, SITUATED IN THE 1ST LEGISLATIVE DISTRICT

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in, The Daily Times on September 15, 2023 consistent with the provisions of Tennessee Code Annotated, §13-7-105, and

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

Located 4860 Simpson Road, situated in the 1st Legislative District, referenced by Tax Map 058, Parcel 006.00 to be rezoned from A-2 (Rural Residential District) to R-1 (Suburban Residential District).

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

ATTEST

LOUDON COUNTY CHAIRMAN

DATE: _____

APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: 0

DISAPPROVED: 9

ABSTAINED: _____

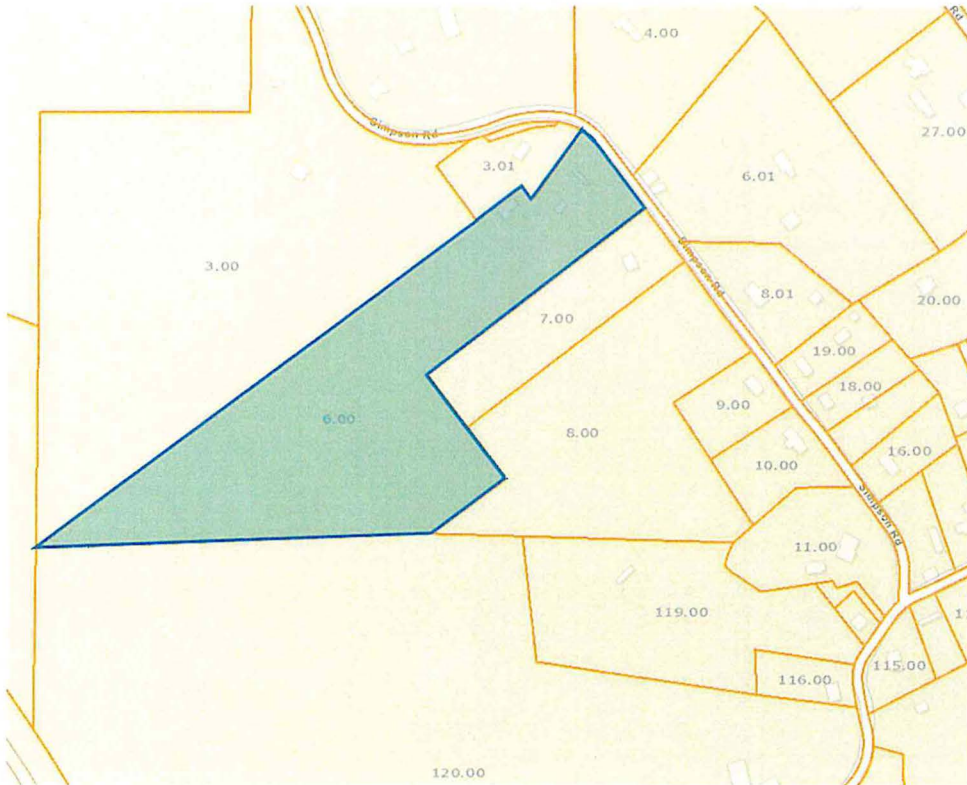


ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION

Dated: 9/15/23

ILLUSTRATION ATTACHMENT

REZONE FROM A-2 (RURAL RESIDENTIAL DISTRICT) TO R-1 (SUBURBAN RESIDENTIAL DISTRICT). REFERENCED BY LOUDON COUNTY TAX MAP 058, PARCEL 006.00
LOCATED AT 4860 SIMPSON ROAD
LOUDON COUNTY, TN, SITUATED IN THE
1ST LEGISLATIVE DISTRICT



RESOLUTION _____

**A RESOLUTION AMENDING THE ZONING MAP OF LOUDON COUNTY, TENNESSEE, PURSUANT TO CHAPTER SEVEN, §13-7-105 OF THE TENNESSEE CODE ANNOTATED, TO REZONE REMOVAL AGRICULTURE STIPULATION C-2, GENERAL COMMERCIAL DISTRICT. LOUDON COUNTY TAX MAP 007, PARCEL 062.00
LOCATED AT 19666 HWY 11, LOUDON COUNTY, TN,
SITUATED IN THE 5TH
LEGISLATIVE DISTRICT**

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

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

WHEREAS, a notice of public hearing and a description of the resolution appeared in the Daily Edition on September 15, 2023 consistent with the provisions of Tennessee Code Annotated, §13-7-105, and

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

Located at 19666 Hwy 11, situated in the 5th Legislative District, referenced by Tax Map 007, Parcel 062.00 to be rezoned to remove agriculture stipulation C-2 (General Commercial District).

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

ATTEST

LOUDON COUNTY CHAIRMAN

DATE: _____

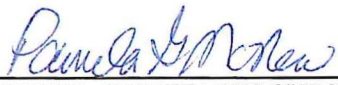
APPROVED: LOUDON COUNTY MAYOR

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

APPROVED: 9

DISAPPROVED: 0

ABSTAINED: _____

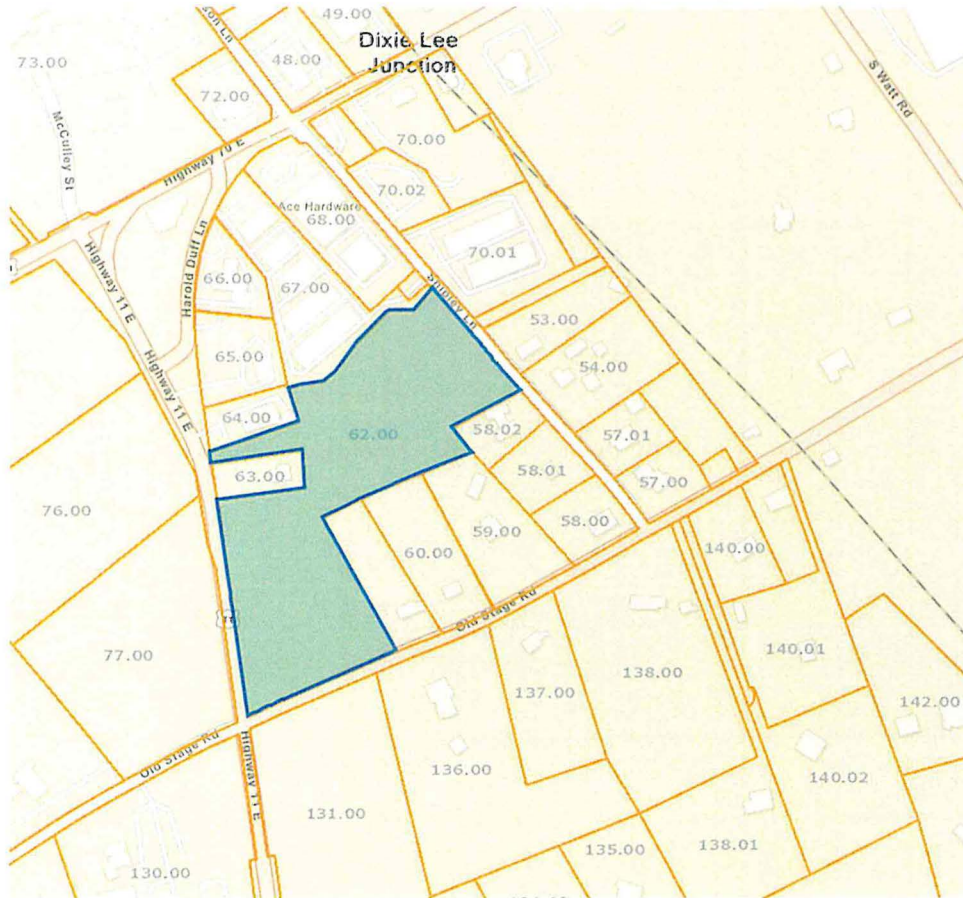


ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION
Dated: 9/15/23

RESOLUTION NO. _____

ILLUSTRATION ATTACHMENT

REZONE TO REMOVE AGRICULTURE STIPULATION C-2 (GENERAL COMMERCIAL DISTRICT). REFERENCED BY LOUDON COUNTY TAX MAP 007, PARCEL 062.00. LOCATED 19666 Hwy 11, LOUDON COUNTY, TN, SITUATED IN THE 5TH LEGISLATIVE DISTRICT



LOUDON COUNTY COMMISSION
LOUDON COUNTY, TENNESSEE
Monday, September 5, 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 5th day of September 2023.
- Mayor Buddy Bradshaw called the meeting to order at 6:00 pm
- (2) Chairman Election Mayor Bradshaw opened the floor for nominations for the election of the Loudon County Commission Chairperson for September 2023 – August 2024 term. Commissioner Shaver made a motion to nominate Commissioner Henry Cullen as chairman. Commissioner Geames seconded the motion. There were no other nominations presented. Commissioner Waller made a motion to cease nominations and close the floor. Mayor Bradshaw then called for a voice vote to elect Commissioner Henry Cullen as Commission Chairman.
- Upon Voice Vote, the motion PASSED unanimously.
- Mayor Bradshaw announced that by unanimous vote Commissioner Cullen was voted to be the Commission Chairman and turned the meeting over to Chairman Cullen.
- (3) Chair-Pro Tempore Election (Vice-Chair) Commissioner Cullen asked for nominations for Chair-Pro Tempore (Vice-Chair) for the September 2023 – August 2024 term. Commissioner Shaver nominated Commissioner Bill Satterfield as Chair-Pro Tempore (Vice-Chair). Commission Chairman Cullen called for any other nominations and there were not any further presented. Commissioner Shaver made a motion to cease nominations and close the floor. Commissioner Waller seconded the nomination. Commission Chairman Cullen called for a voice vote to elect Commissioner Bill Satterfield as the Chair-Pro Tempore.
- Upon Voice Vote, the motion PASSED unanimously.
- (4) Opening of Meeting Commissioner Quillen 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.
- (5) Roll Call Upon Roll Call, the following commissioners were present: Chase Randolph, Bill Geames, William Jenkins, Rosemary Quillen, 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 Satterfield was absent from the meeting.
- (6) Agenda Adoption Commission Chairman Cullen requested that the September 5, 2023 agenda be adopted.
- Commissioner Shaver made a motion to approve the agenda.
- Commissioner Whitfield seconded the motion.
- Upon Voice Vote, the motion PASSED unanimously.
- (7) Minutes Approved Commission Chairman Cullen requested that the August 21, 2023 Loudon County Commission Meeting Minutes be accepted.
- Commissioner Shaver made the motion to accept the minutes as written.
- Commissioner Quillen seconded the motion.
- Upon Voice Vote, the motion PASSED.

- (8) General Public Comments
Commission Chairman Cullen called to the floor those who signed up for General Public Comments. The following people spoke:
- 1) Donna Monroe – Animal Abuse
 - 2) Rich Anklin – LCSWC Removal
 - 3) Bud Guider – Gun Reform
 - 4) Michelle Fritz- LCSWC Removal
 - 5) Monty Ross – LCSWC Removal
 - 6) Jim Shurskis – LCSWC Removal
 - 7) Susan Gingrich – LCSWC Removal
 - 8) Gwen Brown – Jail Treatment
 - 9) Brittany Kinser – Jail Treatment
 - 10) Pat Hunter – LCSWC Removal
 - 11) Teresa King – Jail Treatment
- Commission Chairman Cullen called for a five - minute break at 7:50 pm.
- (9) Welcome Leadership Loudon County
Commission Chairman Cullen welcomed the Leadership Loudon County Team that was visiting at the Commission Meeting tonight.
- (10) Get Your Selfie to School Proclamation
Mayor Bradshaw presented to commission a Proclamation for the #GETYOURSELFIE2SCHOOL campaign. A picture of the Mayor and County Commissioners was taken with the banner promoting the program.
- Commissioner Shaver made a motion to approve the proclamation. Commissioner Quillen seconded the motion.
- Commission Chairman Cullen called for a Voice Vote.
- Upon Voice Vote the motion PASSED. (9/2)
EXHIBIT 090623-
- (11) Loudon County Economic Development
Commissioner Shaver presented to commission the consideration of a resolution pertaining to the Loudon County Economic Development Agency. This was tabled to a later date after discussion.
- (12) Removal of Pat Hunter from Solid Waste and Public Records Committees
Commissioner Shaver made a motion to commission for the consideration of removing Pat Hunter from the Solid Waste and Public Records Commission.
- Commissioner Geames seconded the motion.
- Commission Chairman Cullen called for a Voice Vote.
- Upon Voice Vote the motion PASSED. (7/2)
- Commissioner Quillen and Commission Jenkins were NAY votes.
- (13) Budget Recommendations – ARPA Funds (Greenback Youth Sports)
Director of Accounts and Budgets, Erin Rice presented to commission consideration of recommendation to approve ARPA fund resolutions as follows:
- \$ 10,000 to Greenback Youth Sports from ARPA (2nd reading)
 - \$ 5,000 from District 3 – Commissioner Satterfield
 - \$ 5,000 from District 4 – Commissioner Whitfield

Commissioner Whitfield made a motion to approve the request 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:

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

The motion PASSED. (9/0)

(14) Budget
Recommendations - ARPA
Funds
(Greenback
Youth Sports)

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

\$ 311,672 from District 4-Commissioner Whitfield for paving of county roads

\$ 380,118 from District 6-Commissioner Waller for paving of county roads

\$ 36,500 from District 5, Seat A-Commissioner Morrison to Beauty for Ashes Ministries for paving of their parking lot

\$36,500 from District 5, Seat B-Commissioner Shaver to Beauty for Ashes Ministries for paving of their parking lot

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

Commissioner Shaver seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

Upon Roll Call Vote, the following commissioner voted AYE:

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

The motion PASSED. (9/0)

(15) Budget
Recommendations
- (\$ 3 million new
school issuance of
debt)

Director of Accounts and Budgets, Erin Rice presented to commission 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.)

Commissioner Shaver made a motion to approve the request.

Commissioner Whitfield 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, Geames (7)

The following commissioner voted NAY:

Quillen, Jenkins (2)

The motion PASSED. (7/2)

(16) Budget
Recommendations –
Grants (Computer
Grant for Election
Office / SRO
Grant for Sheriff's
Office)

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

Application/acceptance of 2023 Computer Grant in the amount of \$2,403 for the Election Office – no matching funds

Application/acceptance for SRO Grant in the amount of \$675,000 for FY2024 for the Sheriff's Office – 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:

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

The motion PASSED. (9/0)

(17) Budget
Amendments –
Fund 171/ General
Capital Projects

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

General Capital Projects Fund 171

Commissioner Shaver made a motion to approve the new amount for the camera system and internet upgrade for the Sheriff's Department that was presented at the workshop to be funded from the Jail Bond in the amount of \$ 77, 470. (\$ 100 extra was needed due to a the pricing increase – the workshop amount presented from August 21 was \$ 77, 370)

Commissioner Quillen 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, Geames, Jenkins, Quillen (9)

The motion PASSED. (9/0)

(18) Budget
Amendments –
Funds 101, 127,
141, 142, 143, 171

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

County General Fund 101 RESOLUTION 090623-
Special Revenue (ARPA) Fund 127 RESOLUTION 090623-
General Purpose School Fund 141 RESOLUTION 090623-
School Federal Projects Fund 142 RESOLUTION 090623-
Central Cafeteria Fund 143 RESOLUTION 090623-
School Capital Projects Fund 171 RESOLUTION 090623-

Commissioner Shaver made a motion to approve the recommendations.

Commissioner Whitfield seconded the motion.

Commission Chairman Cullen called for a Roll Call Vote.

Upon Roll Call Vote, the following commissioner voted AYE:

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

The motion PASSED. (9/0)

(19) 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 – July 17, 2023 EXHIBIT 090623-
- 2) Summary Financial Statements for August 2023 EXHIBIT 090623-

(20) Bonds &
Notaries

Commissioner Waller made a motion to approve the following 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
EXHIBIT 090623-

Commissioner Morrison seconded the motion.

Commission Chairman Cullen called for a Voice Vote.

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

(21) Adjournment

There being no further business a motion being duly made by Commissioner Shaver and seconded by Commissioner Waller the September 5, 2023 County Commission was adjourned at 8:30 pm

Loudon County Commission Chairman

ATTEST:

Loudon County Clerk

Loudon County Mayor

Guide to Changes presented at October 2, 2023 Commission Meeting



Renew for Current Term



Name Change and Renew for Current Term



Vacant Spot to be filled

Changes to be made:

Capital Projects -

Joe Morrison replacing Will Jenkins

Surplus Property Authority -

Joe Morrison replacing Van Shaver

2022-23 LOUDON COUNTY BOARDS & COMMITTEES

Working Copy for October 2, 2023 Commission Meeting

Board/Committee Name	Term	Comment	Expiration
Adult Oriented Business Board	4 YR		
Bill Satterfield		Commissioner	August 2026
Rosemary Quillen		Commissioner	August 2026
Bill Geames		Commissioner	August 2026
Chase Randolph (2-6-23)		Commissioner	August 2026
Adam Waller		Commissioner	August 2026
Agriculture Extension Committee	2 YR		
Van Shaver		Commissioner	September 2023
Joe Alexander			September 2023
Beth Snipes			September 2024
Bill Satterfield		Commissioner	September 2024
Gary Whitfield		Commissioner	September 2024
John Walton			September 2024
Sharon Long			September 2024

Airport Authority	5 YR		
Adam Waller			August 2025
David Ferguson			August 2026
Charles Wells			August 2027
John Manikas			August 2023
Clayton Pangle			August 2024
Animal Control Authority Advisory Board	1 YR		
Dusty Langley		At-Large	September 2023
Henry J. Cullen		Commissioner	September 2023
Heather Osterman (2-6-23)		At-Large	September 2023
Dr. Berry Gordon		Veterinarian Assoc.	September 2023
Meghan Hull		Humane Society	September 2023
James Webb		At-Large	September 2023

Audit Committee	4 YR Stagg ered		
Charlie Bettis			August 2024
Adam Waller		Commissioner	August 2024
Will Jenkins		Commissioner	August 2026
Van Shaver		Commissioner	August 2026

--	--	--	--

Beer Board	3 YR		
Ed Heilman		Panel C/7 th District	August 2024
Mary Ann Cook		Panel C/5 th District	August 2024
Krystee Ervin Conaway		Panel C/6 th District	August 2024
John Lovelace		Panel A/1 st District	August 2025
Connie Sledzinski		Panel A/2 nd District	August 2025
Jim Brooks		Panel B/3 rd District	August 2023
David Gray		Panel B/4 th District	August 2023
Blair Bend Industrial Committee	1 YR		
Chase Randolph		Commissioner	August 2023
Henry Cullen		Commissioner	August 2023
Gary Whitfield		Commissioner	August 2023

Board of Zoning Appeals	4 YR		
Mike Waller (11-7-22)		1 st District	June 2026
Leon Shields		2 nd District Slot A	June 2023
Ryan Bright		4 th District	June 2026
Jim Brooks		3 rd District Slot B	June 2026
John Napier		1 st District	June 2026
Budget Committee	1 YR		
Henry Cullen		Commissioner	August 2023
Bill Satterfield		Commissioner	August 2023
Gary Whitfield		Commissioner	August 2023
Van Shaver		Commissioner	August 2023
Appointee Buddy Bradshaw		County Mayor	-----
Appointee Erin Rice		Budget Director	-----
Capital Projects Committee	1 YR		
Will Jenkins (CHANGE TO Joe Morrison 09/18/23)		Commissioner	August 2023
Bill Geames (2-6-23)		Commissioner	August 2023
Chase Randolph		Commissioner	August 2023
Adam Waller		Commissioner	August 2023
Rosemary Quillen		Commissioner	August 2023
Matt Kleinschmidt (2-6-23)		Purchasing Director	

Chamber of Commerce Board of Directors	1 YR		
Rosemary Quillen		Commissioner	December 2023
Construction Board of Adjustment & Appeals	5 YR		
			January 2024
Bob Maroney			January 2024
		Alternate	January 2027
Eric Good			January 2027
Bill Hart			January 2026
Mike Waller		Alternate	January 2026
Mike White			January 2025
County Corrections Partnership		MAYOR TO UPDATE	
Buddy Bradshaw		County Mayor	August 2017
Tim Guider		County Sheriff	August 2017
Henry Cullen		Commissioner	August 2017
Leo Bradshaw		Commissioner	August 2017
Bill Satterfield		Commissioner	August 2017
Chris Miller		Citizen	August 2017
*Has to discussed & reinstated before updating Board			

E-911 Board	4 YR		
Jimmy Davis		Panel A-County Sheriff	February 2026
Van Shaver		Panel A-Commissioner	February 2026
James Webb		Panel A-Loudon City Police Chief	February 2026
Kelli Branam		Panel B-Loudon Co. EMA	February 2027
Richard Martin		Panel B-Lenoir City Fire Chief	February 2027
Don White		Panel B-Lenoir City Police Chief	February 2027
Mike Brubaker		Panel C-Loudon City Safety Director	February 2024
Bill Hart		Panel C-Rescue Squad Chief	February 2024
Ronnie Lett		Panel C-Greenback Fire Chief	February 2024
Ethics Committee	1 YR		
Billy Pickel-Constitutional Officer		Hwy Superintendent	September 2023
Steve Cook		At-large	September 2023
Bill Geames		Commissioner	September 2023
Bill Satterfield		Commissioner	September 2023
Will Jenkins		Commissioner	September 2023

Economic Development Agency B of D	1 YR		
Gary Whitfield (2-6-23)		Commissioner	August 2023
Equalization Board	2 YR Even YR		
Ruth Henderson-McQueen			April 2024
Delmar Davis			April 2024
Patricia Sheppard			April 2024
			April 2024
Cynthia Fleming		Lenoir City Representative	April 2024
Financial Advisory Committee	1 YR		
Will Jenkins		Commissioner	August 2023
Van Shaver		Commissioner	August 2023
Chase Randolph (2-6-23)		Commissioner	August 2023
Buddy Bradshaw-Chair		County Mayor	August 2023
Erin Rice (5-1-2023)		Budget Director	August 2023
Chip Miller		Trustee	August 2023

Board/Committee Name	Term	Comment	Expiration
GIS Board	3 YR		
Mike Campbell		Property Assessor	October 2024
Jack Qualls		Mayor's Designee	October 2024
Patty Terry		LCUB	October 2024
Ryne Clinard		LCUB	October 2024
Barry McNabb		LUB	October 2024
Jack Qualls		LUB	October 2024
Ryan Janikula		Commission Appointed	October 2024
Governmental Affairs Committee	1 YR		
Bill Satterfield		Commissioner	August 2023
Henry Cullen		Commissioner	August 2023
Will Jenkins		Commissioner	August 2023
Chase Randolph		Commissioner	August 2023
Rosemary Quillen (2-6-23)		Commissioner	August 2023
Industrial Bond/Development Board	6 YR		
Mel Hines		Panel B	September 2026
Ted Wampler, Jr.		Panel B	September 2026
Bill Butera		Panel B	September 2026
James Thomason		Panel C	September 2027
Jim Curtis		Panel C	September 2027
Nancy Beaty		Panel C	September 2027
Bruce Martin		Panel A	September 2028
		Panel A	September 2028
Mike Webb		Panel A	September 2028

Loudon County Library Board	3 YR	6-5-23 NEW TRUSTEES & BOARD OFFICIALS	
Kyle Styer		Loudon	April 2024
Pauline Barbour		Philadelphia	April 2025
Cindy Benefield		Greenback	April 2025
Sandi Jorgeson		Tellico Village	April 2023
Sarah Thomason		Loudon	April 2023
Elizabeth Hall		Tellico Village	April 2025
Beth Walderman		Lenoir City	April 2025
JoAnn Hart		Lenoir City	April 2025
Carolyn Page		At-Large	April 2023
Library Board-Ocoee River Regional	3 YR		
Pauline Barbour			April 2024
Elizabeth Hall			April 2024
Litter Control Committee	1 YR		
Adam Waller		Commissioner	August 2023
Will Jenkins		Commissioner	August 2023
Bill Geames		Commissioner	August 2023
Jimmy Davis		County Sheriff	August 2023
Billy Pickel		Hwy Superintendent	August 2023
Chris Parks		Convenience Center Director	

Board/Committee Name	Term	Comment	Expiration
Maintenance Committee	1 YR		
Greg Montooth		Maintenance Supervisor	August 2023
Van Shaver		Commissioner	August 2023
Gary Whitfield		Commissioner	August 2023
Scott Newman		Board of Education	August 2023
Bobby Johnson		Board of Education	August 2023
Planning Commission (RPC)	1 YR		
Pat Couk (Leon Shield 9/22)		Slot B/2 nd District	June 2023
Mike Waller		6 th District	June 2023
Pam McNew		Slot A/1 st District	June 2024
Keith Buckles		Slot A/5 th District	June 2024
Jimmy Williams		Slot B/5 th District	June 2023
Jim Brooks		3 rd District	June 2023
John Napier		Slot B/1 st District	June 2023
Andy Hamilton (Todd Kennedy 9/22)		Slot A/2 nd District	June 2023
Ryan Bright		4 th District	June 2023
Carlie McEachern		(LCRPC)	Co-Term
Leon Shields		(LCRPC)	Co-Term
Purchasing Committee	1 YR		
Rosemary Quillen		Commissioner	August 2023
Chase Randolph		Commissioner	August 2023
Bill Geames		Commissioner	August 2023
Adam Waller (2-6-2023)		Commissioner	August 2023

Buddy Bradshaw		County Mayor	August 2023
Matt Kleinschmidt (ex-officio) (2-6-23)		Purchasing Director	August 2023
Roane State Maintenance & Operations Advisory Committee	3 YR		
Bill Satterfield (2-6-2023)		Commissioner	June 2023
Greg Montooth		Loudon Maintenance Director	June 2023
Tony Aikens		Lenoir City Mayor	June 2023
Susan Williams		Roane State	June 2023
Safety Committee	1 YR		
Riley Wampler		County Clerk	August 2023
Buddy Bradshaw		County Mayor	August 2023
Chip Miller		Trustee	August 2023
Tammy Gallahar		Register of Deeds	August 2023
Steve Harrelson		Circuit Criminal Court Clerk	August 2023
Jimmy Davis		County Sheriff	August 2023
Henry Cullen		Commissioner	August 2023
Becky Wallace			August 2023
Rex Dale		General Sessions Judge	August 2023
Mike Campbell		Property Assessor	August 2023
Greg Montooth		Facilities Maintenance Director	August 2023
Tracy Blair		Budget Director	August 2023
Hank Sledge		General Sessions Judge, Div 2	August 2023

Board/Committee Name	Term	Comment	Expiration
Salary Benefit AD-HOC Committee	1 YR		
Mike Campbell		Property Assessor	August 2023
Lisa Niles Scott		Clerk & Master	August 2023
Henry Cullen		Commissioner	August 2023
Gary Whitfield		Commissioner	August 2023
Riley Wampler		County Clerk	August 2023
Whittney Caldwell		Employee Benefits	August 2023
Buddy Bradshaw		County Mayor	August 2023
Matt Kleinschmidt (2-6-23 & 5-1-23)		Purchasing Director	August 2023
Tammy Gallahar		Register of Deeds	August 2023
Steve Harrelson		General Sessions Court Clerk	August 2023
Jimmy Davis		County Sheriff	August 2023
Chip Miller		Trustee	August 2023
Billy Pickel		Hwy Superintendant	August 2023
Greg Montooth		Facilities Maintenance Director	August 2023
Erin Rice (5-1-23)		Finance Director	August 2023
Rex Dale		Judge	August 2023
Hank Sledge		Judge	August 2023
Senior Citizens Executive Committee	1 YR		
Joe Morrision (2-6-23)		Commissioner	August 2023
Bill Satterfield		Commissioner	August 2023
Becky Wallace		Senior Citizens Center Director	August 2023

Sheriff's Merit Services Board	3 YR		
Bill Geames		Commissioner	August 2025
Gary Whitfield		Commissioner	August 2025
Steve Cook			August 2025
Solid Waste Disposal Committee	6 YR		
Larry Rolan (4-3-22)		Panel B	April 2027
Pat Hunter (removed 9-5-23) VACANT		Panel B	April 2027
Adam Waller (9-6-22) temporary		Panel C	March 2025
Gary Busch (6-5-23)		Panel C	March 2025
Dave Hall (Appointed by Loudon)		Panel A-Loudon	March 2023
Bill Satterfield (temp appointment 9-6-22) resigned 6-5-23		Panel A-Commissioner	March 2023
Monty Ross (appointed by Lenoir City)		Panel A-Lenoir City	March 2023
Surplus Property Authority	1 YR		
Van Shaver (CHANGE TO JOE MORRISON) 9-18-23		Commissioner	August 2023
Will Jenkins		Commissioner	August 2023
Adam Waller		Commissioner	August 2023
Chase Randolph		Commissioner	August 2023
Buddy Bradshaw		County Mayor	August 2023
Matt Kleinschmidt (2-9-23)		Purchasing Director	August 2023
TCCA Legislative Committee	1 YR		
Rosemary Quillen		Commissioner	June 2023

Board/Committee Name	Term	Comment	Expiration
TRDA Board of Directors (London)	6 YR		
Henry Cullen			August 2024
Buddy Bradshaw			August 2026
Jimmy Matlock			August 2026
TASS Board of Directors (London)	3 YR		
Bill Satterfield			June 2023
James Brooks			June 2024
Chip Miller			June 2025
Visitor's Bureau Board	1 YR		
Rosemary Quillen		Commissioner	December 2023

Revised 9/28/23 by TW

Where as, In 2019, 2020 and 2021, the Federal Government grossly overstepped it's authority mandating and implementing COVID vaccines, mask mandates, closing businesses and churches, and limiting or prohibiting public gatherings,

Where as, Loudon County citizens were threatened with the loss of jobs for failing to take an untested, questionable vaccine, and were denied access to certain places, in some instances, for failing to prove vaccine status or refusing to wear masks,

Where as, there is now much scientific evidence that the vaccine and mask mandates likely caused more harm to human health than good and that social distancing and closures had little if any effect in preventing the spread of COVID and there is now also much evidence that the federal mandates were actually used as a vehicle to impact the 2020 presidential election,

Now therefore, let it be known to all, that in the current time or future time, Loudon County government will NOT recognize any mandates or dictates from the federal government or any other government agencies that would require any Loudon County resident to be forced to take any unwanted vaccines or conform to any mandates or dictates that is contrary to that's person's beliefs.

Furthermore, Loudon County government will not allow any local government resources to be used in the implementation or enforcement of any such mandates or dictates. Lastly, Loudon County government has full confidence that people have the inherent ability to determine what's in the best medical interest for themselves and their families and should be allowed to make those decisions with their medical professionals.

This resolution to be effective immediately upon passage, for the wellbeing, health and welfare of the residents of Loudon County.

DRAFT

**A RESOLUTION AUTHORIZING A COUNTY GENERAL FUND COMMITMENT FOR
REVENUE RECEIVED FROM THE STATE OF TENNESSEE FOR A GRANT FOR TLETA
(TENNESSEE LAW ENFORCEMENT TRAINING ACADEMY) FUNDING ASSISTANCE FOR
THE LOUDON COUNTY SHERIFF'S OFFICE**

Whereas, Loudon County entered into a government grant contract with the State of Tennessee for the purpose of grant funding assistance for local law enforcement agencies based on the most current version of the Ability to Pay Index (ATPI) in the county for which the Grantee has jurisdiction for the duration of the Grant Contract; and

Whereas, the State of Tennessee awarded the grant for TLETA funding assistance for Loudon County in the amount of up to \$40,000 per year for a total of \$200,000 for FY 2024-2028 with a contract end date of April 2, 2028; and

Whereas, Loudon County desires to preserve the revenue from this grant, committing its usage to future expenses in the Loudon County Sheriff's Office for training and/or equipment.

Therefore, Be It Resolved, that Loudon County Commission approves the establishment of the potential grant revenue in the County General Fund as a Commitment for Public Safety (reserved) up to the amount of \$200,000 that potentially will be received from the State of Tennessee.

Be It Finally Resolved, that this Resolution be adopted and immediately spread upon the minutes of Loudon County Commission meeting in regular session October 2, 2023.

ATTEST:

Loudon County Commission Chair

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 IVA'S PLACE
LOUDON COUNTY COMMISSION DISTRICT FIVE, SEAT A
COST NOT TO EXCEED: \$25,000*

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 (5th) County Commission District Seat A, has determined that \$25,000 of the \$500,000 assigned to District 5, Seat A should be contributed to provide to Iva's Place. Iva's Place 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 \$25,000 contribution to Iva's Place 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 2nd day of October 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 IVA'S PLACE
LOUDON COUNTY COMMISSION DISTRICT FIVE, SEAT B
COST NOT TO EXCEED: \$25,000**

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 (5th) County Commission District Seat B, has determined that \$25,000 of the \$500,000 assigned to District 5, Seat B should be contributed to provide to Iva's Place. Iva's Place 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 \$25,000 contribution to Iva's Place 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 2nd day of October 2023.

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

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:

	<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	15,246,092			
Less Restricted, Committed & Assigned	2,176,868			
Est. Avail. Fund Balance July 1, 2023	13,069,224			
 Total Revenue & Transfers In	23,446,325	762,320	1,793,395	26,002,040
Total Available Funds	36,515,549	762,320	1,793,395	39,071,264
Total Expenditures & Transfers Out	26,001,136	222,337	1,781,015	28,004,488
Effect on Fund Balance	(2,554,811)	539,983	12,380	(2,002,448)
Ending Fund Balance	10,514,413	539,983	12,380	11,066,776

[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

October 2, 2023

ATTEST:

Loudon County Commission Chair

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			General Fund 101					
2	Account Number		9/18/2023 11:41	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
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			Total General Government Grants	22,300	2,403	24,703	0	24,703
257								
258	46200		<u>Public Safety Grants</u>					
259	46210		Law Enforcement Grant	41,600	Expensed @ 54110	41,600		41,600
260	46210-TLETA		Law Enforcement Grant - TLETA		[18Sept_02Oct23]	0	40,000	40,000
261	46290-TCI		Other Public Safety Grants-TCI Equipment Grant	0		0		0
262	46290-GHSOG		Other Public Safety Grants-Governor's Hwy Safety Office Grant					0
263	46290-SROGT		Other Public Safety Grants-School Resource Grant		675,000	675,000		675,000
264	46290-VCIF-COL		Other Public Safety Grants-VCIF-Collaborative			0	1,620,215	1,620,215
265	46290-VCIF-FOR		Other Public Safety Grants-VCIF-Formula Based			0	133,180	133,180
266								
267			Total Public Safety Grants	41,600	675,000	716,600	1,793,395	2,509,995
268					Expensed @ 54110			
269	46300		<u>Health and Welfare Grants</u>		[18Sept_02Oct23]			
270	46310		Health Department Programs	516,400		516,400		516,400
271								
272			Total Health and Welfare Grants	516,400	0	516,400	0	516,400
273								
274								

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		9/18/2023 11:41	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
275	46800-46900		<i>Other State Revenues</i>					
276	46820		Income Tax			0		0
277	46830		Beer Tax	20,000		20,000		20,000
278	46835 COCLK		Vehicle Certificate of Title Fees	9,000		9,000		9,000
279	46840		Alcoholic Beverage Tax	96,000		96,000		96,000
280	46850		Mixed Drink Tax			0		0
281	46852		State Revenue Sharing- Telecommunications	60,000		60,000		60,000
282	46855		State Shared Sports Gaming	35,000		35,000		35,000
283	46915		Contracted Prisoner Boarding	165,000		165,000		165,000
284	46960		Registrar's Salary Supplement	15,000		15,000		15,000
285	46970		State Shared Sales Tax - Cities	6,000		6,000		6,000
286	46980 - TECH - F20		Other State Grants - Election Comm Tech Grant			0		0
287	46990		Other State Revenues			0		0
288	46990-CONFL		Other State Revenues - Confiscated License Fee			0		0
289	46990-HGUN		Other State Revenues			0		0
290	46990-PRIM		Other State Revenues- Presidential Primary	54,870		54,870		54,870
291	46990-FANTA		Other State Revenues			0		0
292								
293			Total Other State Revenues	460,870	0	460,870	0	460,870
294								
295	Total State of Tennessee			1,041,170	677,403	1,718,573	1,793,395	3,511,968
296								
297								
298								
299	47000		Federal Government					
300								
301	47200		<i>Federal Through State</i>					
302	47220		Civil Defense Reimbursement	0		0		0
303	47220 EMPG		Civil Defense Reimbursement	43,722		43,722		43,722
304	47220 DOE 22		Civil Defense Reimbursement	16,000	(8,295)	7,705		7,705
305	47220 DOE 23		Civil Defense Reimbursement		16,000			0
306	47230		Disaster Relief			0		0
307	47235 12.5K		Homeland Security Grant	18,000		18,000		18,000
308	47303		COVID-19 Grant			0		0
309	47590-SRCTR		Other Federal through State - Sr. Center	88,774		88,774		88,774
310	47590-SRCTR-VACCI		Other Federal through State - Sr. Center - Vaccine	0		0		0
311	47590-GHSOG		Other Federal through State - gHSOG-FY 2023	0		0		0
312	47590-GHSOG		Other Federal through State - GHSOG	30,000		30,000		30,000
313	47990-MARSH		Direct Federal Revenue - US Marshalls Roundup	0		0		0
314	47990-OPIOD		Direct Federal Revenue - OPIOD Settlement	174,003		174,003		174,003
315								
316			Total Federal Through State	370,499	7,705	378,204	0	378,204
317								
318								
319								
320	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		9/18/2023 11:41	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
355								
356	49000		<u>Other Sources</u>					
357	49500		Other Loans Issued	0				
358	49600-TRADE		Proceeds on Sale of Capital Assets (Weapons Trade-in)			0		0
359	49700		Insurance Recovery	7,500		7,500		7,500
360	49800 ELEC		Transfers In - From 171-600-Voting Machines/Carts	95,000		95,000		95,000
361	49800		Transfers In - From ARPA Funds		77,212	77,212		77,212
362								
363			Total Transfers In	102,500	77,212	179,712	0	179,712
364								
365								
366								
367								
368								
369								
370	Total Revenues and Transfers In			23,446,325	762,320	24,208,645	1,793,395	26,002,040
371								
372								
373								
374								

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		9/18/2023 11:41	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1321	54000		Public Safety					
1322								
1323	54110		Sheriff's Department					
1324	101		County Official/Administrative Officer (Sheriff)	112,246		112,246		112,246
1325	103		Assistants (Chief Deputies)	202,206		202,206		202,206
1326	103		Assistants (Chief Deputies)			0		0
1327	106		Deputies (+\$38,000 for 43 hrs)	1,715,838		1,715,838		1,715,838
1328	108		Investigator(s)	345,216		345,216		345,216
1329	109		Captain(s)			0		0
1330	110		Lieutenant(s)	175,668		175,668		175,668
1331	115		Sergeant(s)	221,824		221,824		221,824
1332	120		Computer Programmer (\$3,400 for 43 hrs)	52,616		52,616		52,616
1333	140		Salary Supplement (Inservice reimb by State)	36,000		36,000		36,000
1334	161		Secretary(ies)	52,000		52,000		52,000
1335	162		Clerical Personnel	122,439		122,439	Revenue @ 47590-GHSOG No effect on FB [18Sept 02Oct23]	122,439
1336	166		Custodial Personnel	36,799		36,799		36,799
1337	169		Part-time Personnel (Deputies)	44,053		44,053		44,053
1338	186 ARPA		Longevity Pay			0		0
1339	170		School Resource Officer (+ \$15,500 for 43 hrs)	607,590		607,590		607,590
1340	187		Overtime Pay	200,000		200,000		200,000
1341	187-GHSOG		Overtime Pay (GHSO Grant)	15,000		15,000	1,122	16,122
1342	201		Social Security	243,318		243,318		243,318
1343	201 ARPA		Social Security			0		0
1344	201-GHSOG		Social Security (GHSO Grant)	930		930	69	999
1345	204		State Retirement	392,517		392,517		392,517
1346	204		State Retirement - Improved Benefit 55/25			0		0
1347	204 ARPA		State Retirement			0		0
1348	204-GHSOG		State Retirement (GHSO Grant)	1,532		1,532	113	1,645
1349	206		Life Insurance	10,950		10,950		10,950
1350	206-RET-LIF		Life Insurance-Retirees	2,064		2,064		2,064
1351	207		Medical Insurance	808,395		808,395		808,395
1352	207-COBRA		Medical Insurance - COBRA			0		0
1353	207-RET		Medical Insurance - Retirees			0		0
1354	207-SRHTH		Medical Insurance - Sr. Health	11,245		11,245		11,245
1355	208		Dental Insurance	41,553		41,553		41,553
1356	208-COBRA		Dental Insurance - COBRA			0		0
1357	208-RET-DEN		Dental Insurance-Retirees	3,295		3,295		3,295
1358	210		Unemployment Compensation			0		0
1359	212		Employer Medicare	56,905		56,905		56,905
1360	212 ARPA		Employer Medicare			0		0
1361	212-GHSOG		Employer Medicare (GHSO Grant)	218		218	16	234
1362	307		Communication	25,000		25,000		25,000
1363	307-WIRE		Communication	30,000		30,000		30,000
1364	320		Dues and Memberships	4,000		4,000		4,000
1365	330		Operating Lease Payments	3,000		3,000		3,000
1366	330-SHERF		Operating Lease Payments (From Restricted Funds)	3,000		3,000		3,000
1367	332-AWARE		Legal Notices (From Committed Funds)			0		0
1368	334		Maintenance Agreements	15,000		15,000		15,000

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

1	A	B	C	D	E	F	G	H
2	Account Number		General Fund 101	2023-2024	2023-2024	Approved	Proposed	Proposed
3			9/18/2023 11:41	Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1369	334-RADIO		Maintenance Agreements - Radios	14,000		14,000		14,000
1370	336		Equipment Maint & Repair	5,000		5,000		5,000
1371	338		Maintenance and Repair Services - Vehicles	220,000		220,000		220,000
1372	340		Medical and Dental Services	10,000		10,000		10,000
1373	348		Postal Charges	7,500		7,500		7,500
1374	349		Printing, Stationery, and Forms	7,500		7,500		7,500
1375	349-LFSVR		Printing, Stationery, and Forms	3,000		3,000		3,000
1376	353		Tow-in Services	12,000		12,000		12,000
1377	355		Travel	20,000		20,000		20,000
1378	355-LFSVR		Travel	1,000		1,000		1,000
1379	355-GHSOG		Travel			0		0
1380	399		Other Contracted Services	61,000		61,000		61,000
1381	399-AWARE		Other Contracted Services	1,000		1,000	4,000	5,000
1382	399-CITZN		Other Contracted Services			0	1,100	1,100
1383	412		Diesel Fuel	500		500		500
1384	413		Drugs and Medical Supplies			0		0
1385	414		Duplicating Supplies	2,800		2,800		2,800
1386	422		Food Supplies	2,000		2,000		2,000
1387	425		Gasoline	300,000		300,000		300,000
1388	431		Law Enf Supplies	2,000		2,000		2,000
1389	435		Office Supplies	12,000		12,000		12,000
1390	446		Small Tools	1,000		1,000		1,000
1391	450		Tires	30,000		30,000		30,000
1392	451		Uniforms	81,325		81,325		81,325
1393	471-VCIF-COL		Software			0	14,480	14,480
1394	471-VCIF-FOR		Software			0	42,165	42,165
1395	499		Other Supplies and Materials	15,000		15,000		15,000
1396	499-AWARE		Other Supplies & Materials (From Committed Funds)	4,000		4,000	(4,000)	0
1397	499-CITZN		Other Supplies & Materials (From Committed Funds)	3,000		3,000	(1,100)	1,900
1398	499-LFSVR		Other Supplies & Materials (From Committed Funds)	3,000		3,000		3,000
1399	508		Premiums on Corporate Surety Bonds	250		250		250
1400	513		Worker's Comp Insurance	36,392		36,392		36,392
1401	524		In Service/Staff Development	47,500		47,500		47,500
1402	524 LFSVR		In Service/Staff Dev-Project Lifesaver	500		500		500
1403	708		Communication Equipment	32,500		32,500		32,500
1404	708-VCIF-COL		Communication Equipment			0	1,605,335	1,605,335
1405	709-VCIF-FOR		Data Processing Equipment			0	91,015	91,015
1406	711		Furniture and Fixtures	8,000		8,000		8,000
1407	716		Law Enforcement Equipment	50,000		50,000		50,000
1408	716 AWARE		Law Enforcement Equipment	4,000		4,000		4,000
1409	716 GHSOG		Law Enforcement Equipment	15,000		15,000	(4,000)	11,000
1410	716 SKO		Law Enforcement Equipment - from BOE			0		0
1411	716 GHSOG-F22		Law Enforcement Equip (GHSOG - FY 2022)			0		0
1412	718		Vehicles	256,000		256,000		256,000
1413	719		Office Equipment	6,000		6,000		6,000
1414	719-SHERF		Office Equipment (From Restricted Funds)			0		0
1415								
1416			Total Sheriff's Department	6,867,184	0	6,867,184	1,750,315	8,617,499

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		9/18/2023 11:41	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1449								
1450	54210		Jail Department					
1451	109		Captain(s)	62,959		62,959		62,959
1452	115		Corrections Sergeants	244,524	(45,660)	198,864		198,864
1453	160		Guards (\$29,000 for 43 hrs)	2,127,580	44,432	2,172,012		2,172,012
1454	160-CRSEC		Guards- CRSEC (3) (\$4,200 for 43 hrs)	133,296		133,296		133,296
1455	169		Part-time Personnel	2,500		2,500		2,500
1456	186 ARPA		Longevity Pay			0		0
1457	187		Overtime Wages	115,000		115,000		115,000
1458	187-CRSEC		Overtime Wages	3,500		3,500		3,500
1459	201		Social Security	158,258	(76)	158,182		158,182
1460	201 ARPA		Social Security			0		0
1461	201-CRSEC		Social Security	8,481		8,481		8,481
1462	204		State Retirement	171,110	(125)	170,985		170,985
1463	204 ARPA		State Retirement			0		0
1464	204-CRSEC		State Retirement	9,179		9,179		9,179
1465	206		Life Insurance	9,293		9,293		9,293
1466	206-CRSEC		Life Insurance	473		473		473
1467	206-RET-LIF		Life Insurance-Retirees	356		356		356
1468	207		Medical Insurance	553,364		553,364		553,364
1469	207-CRSEC		Medical Insurance	18,545		18,545		18,545
1470	207-RET-MED		Medical Insurance - Retirees	15,767		15,767		15,767
1471	207-SRHTH		Medical Insurance - Sr. Health	1,857		1,857		1,857
1472	208		Dental Insurance	31,867		31,867		31,867
1473	208-CRSEC		Dental Insurance	869		869		869
1474	208-RET		Dental Insurance - Retirees	353		353		353
1475	210		Unemployment Compensation			0		0
1476	212		Employer Medicare	37,012	(18)	36,994		36,994
1477	212 ARPA		Employer Medicare			0		0
1478	212-CRSEC		Employer Medicare	1,984		1,984		1,984
1479	330		Operating Lease Payments (Copier)			0		0
1480	331		Legal Services	5,000		5,000		5,000
1481	334		Maintenance Agreements	10,000		10,000		10,000
1482	336		Maintenance and Repair Services- Equipm	5,000		5,000		5,000
1483	340		Medical and Dental Services	300,000		300,000		300,000
1484	348		Postal Charges	200		200		200
1485	349		Printing, Stationery & Forms	500		500		500
1486	355		Travel	2,000		2,000		2,000
1487	355-EXTRA		Travel - Extradition	3,000		3,000		3,000
1488	399		Other Contracted Services	7,000		7,000		7,000

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		9/18/2023 11:41	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1489	410		Custodial Supplies	30,000		30,000		30,000
1490	412		Diesel	5,000		5,000	(1,600)	3,400
1491	413		Drugs and Medical Supplies (Inmates)	70,000		70,000		70,000
1492	414		Duplicating Supplies	500		500		500
1493	421		Food Preparation Supplies	3,000		3,000		3,000
1494	422		Food Supplies (Inmates)	300,000		300,000		300,000
1495	431		Law Enforcement Supplies	2,000		2,000		2,000
1496	435		Office Supplies	6,000		6,000		6,000
1497	451		Uniforms	30,000		30,000		30,000
1498	468		Chemicals			0		0
1499	471		Software			0		0
1500	499		Other Supplies & Materials	50,000		50,000		50,000
1501	509		Refunds			0		0
1502	513		Workers' Comp Insurance	32,075		32,075		32,075
1503	524		In-Service/Staff Development	3,000		3,000		3,000
1504	599		Other Charges			0		0
1505	708		Communication Equipment	3,000		3,000	2,600	5,600
1506	709		Data Processing Equipment		20,700	20,700		20,700
1507	710		Food Service Equipment	3,000		3,000		3,000
1508	711		Furniture and Fixtures	3,000		3,000		3,000
1509	716		Law Enf Equip	4,000		4,000	(1,000)	3,000
1510	716-TC1		Law Enforcement Equipment - Training Grant			0		0
1511	719		Office Equipment	2,000		2,000		2,000
1512						0		0
1513			Total Jail Department	4,587,402	19,253	4,606,655	0	4,606,655
1514								

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			9/26/2023 14:47	2023-2024	2023-2024	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1515								
1516	54240		Juvenile Program					
1517	189		Other Salaries and Wages	0		0		0
1518	199		Other Per Diem & Fees	0		0		0
1519	201		Social Security	0		0		0
1520	204		State Retirement	0		0		0
1521	212		Employer Medicare	0		0		0
1522	355		Travel	0		0		0
1523	460		Travel/Reservations	0		0		0
1524	499		Other Supplies & Materials	0		0		0
1525								
1526			Total Juvenile Program	0	0	0	0	0
1527								
1528								
1529	54320		Rural Fire Protection					
1530	316		Contributions	0		0		0
1531	316-LAND		Contributions			0		0
1532	316-RBAY		Rarity Bay First Responders	1,500		1,500		1,500
1533	316-PHIVF		Philadelphia Fire Department	100,000		100,000		100,000
1534	316-GREVF		Greenback Fire Department	100,000		100,000		100,000
1535	316-TELVF		Tellico Village Fire Department	100,000		100,000		100,000
1536	316-LCFR		Loudon County Fire Rescue	140,000		140,000		140,000
1537	790-FIRES		Other Equip. - Fire Blankets (Fire Safety Commitment)			0	19,000	19,000
1538								
1539			Total Rural Fire Protection	441,500	0	441,500	19,000	460,500
1540								

Approp from Fire Safety
Commitment (No effect
on FB):
[19Sept 02Oct23]

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		9/18/2023 11:41	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1540								
1541	54410		Emergency Management					
1542								
1543	105		Supervisor/Director	58,813		58,813		58,813
1544	161		Secretary(ies)	35,298		35,298		35,298
1545	186 ARPA		Longevity Pay			0		0
1546	201		Social Security	5,835		5,835		5,835
1547	201 ARPA		Social Security			0		0
1548	204		State Retirement	6,315		6,315		6,315
1549	204 ARPA		State Retirement			0		0
1550	206		Life Insurance	337		337		337
1551	206-RET-LIF		Life Insurance - Retiree	192		192		192
1552	207		Medical Insurance	12,355		12,355		12,355
1553	208		Dental Insurance	850		850		850
1554	208-RET-DEN		Dental Insurance - Retiree	353		353		353
1555	212		Employer Medicare	1,365		1,365		1,365
1556	212 ARPA		Employer Medicare			0		0
1557	307		Communication	2,820		2,820		2,820
1558	307 Wire		Communication - Wireless	2,400		2,400		2,400
1559	320		Dues and Memberships	110		110		110
1560	327		Freight Expenses	250		250		250
1561	330		Operating Lease Payments	1,100		1,100		1,100
1562	333		Licenses			0		0
1563	334		Maintenance Agreements - EMA Website Domain Fe	671		671		671
1564	334-RADIO		Maintenance Agreements	1,200	742	1,942		1,942
1565	336		Maintenance and Repair Services-Equipm	1,000		1,000		1,000
1566	336-BOAT		Maintenance and Repair Services-Equipm	2,000		2,000		2,000
1567	338		Maintenance and Repair Services - Vehicles	6,500		6,500		6,500
1568	348		Postal Charges	130		130		130
1569	349		Printing, Stationery and Forms	800		800		800
1570	355		Travel	1,500		1,500		1,500
1571	399		Other Contracted Services	8,500		8,500		8,500
1572	399 DIVE		Other Contracted Services - (Marine Rescue Team)	10,000	(742)	9,258		9,258
1573	399 HYPER		Other Contracted Services - (IPAS - Hyper Reach)	5,000		5,000		5,000
1574	399-FY23		Other Contracted Services - FY 2023			0	1,700	1,700
1575	409		Crushed Stone	1,000		1,000		1,000
1576	412		Diesel Fuel	2,000		2,000		2,000
1577	414		Duplicating Supplies	760		760		760
1578	422		Food Supplies	620		620		620
1579	425		Gasoline	7,000		7,000		7,000
1580	434		Natural Gas			0		0
1581	435		Office Supplies	2,600		2,600		2,600
1582	450		Tires	2,500		2,500		2,500
1583	451		Uniforms	2,000		2,000		2,000
1584	451-DIVE		Uniforms	2,500		2,500		2,500
1585	499		Other Supplies & Materials	2,000		2,000		2,000
1586	499-DIVE		Other Supplies & Materials	2,000		2,000		2,000

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		9/18/2023 11:41	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1587	508		Premiums on Corporate Surety Bonds			0		0
1588	513		Workers' Comp Insurance	1,234		1,234		1,234
1589	524		In Service/Staff Development	3,000		3,000		3,000
1590	524 DIVE		In Service/Staff Development	4,000		4,000		4,000
1591	708		Communication Equipment	2,796		2,796		2,796
1592	708 DIVE		Communication Equipment	2,687		2,687		2,687
1593	711		Furniture and Fixtures	500		500		500
1594	719		Office Equipment	3,500		3,500		3,500
1595	790		Other Equipment	3,704		3,704		3,704
1596	790-BOAT		Other Equipment	7,000		7,000		7,000
1597	790-DIVE		Other Equipment	3,455		3,455		3,455
1598	799		Other Capital Outlay			0		0
1599								
1600			Total Emergency Management	222,550	0	222,550	1,700	224,250
1601								

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		9/18/2023 11:41	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1673								
1674	55120		Animal Control					
1675	103		Assistant Director	0		0		0
1676	105		Supervisor/Director	56,649		56,649		56,649
1677	169		Part-time Personnel	32,598		32,598		32,598
1678	186 ARPA		Longevity Pay			0		0
1679	187		Overtime Pay	10,000		10,000		10,000
1680	189		Staff Wages	186,888		186,888		186,888
1681	201		Social Security	17,740		17,740		17,740
1682	201 ARPA		Social Security			0		0
1683	204		State Retirement	17,012		17,012		17,012
1684	204 ARPA		State Retirement			0		0
1685	206		Life Insurance	1,054		1,054		1,054
1686	207		Medical Insurance	42,342		42,342		42,342
1687	208		Dental Insurance	2,297		2,297		2,297
1688	212		Employer Medicare	4,149		4,149		4,149
1689	212 ARPA		Employer Medicare			0		0
1690	307		Communication	2,100		2,100		2,100
1691	307-WIRE		Communication	2,600		2,600		2,600
1692	320		Dues and Memberships	50		50		50
1693	330		Operating Lease Payments	200		200		200
1694	333		Licenses	220		220		220
1695	338		Maintenance and Repair - Vehicles	7,174		7,174		7,174
1696	338-ASHLT		Maintenance and Repair - Vehicles			0	10,000	10,000
1697	340		Medical & Dental Services (Vaccinations for employ	1,300		1,300		1,300
1698	348		Postal Charges	200		200		200
1699	349		Printing, Stationery & Forms	1,327		1,327		1,327
1700	349 PETSMT		Printing, Stationery & Forms	500		500		500
1701	355		Travel	1,000		1,000		1,000
1702	355-PETSMT		Travel - PetsMart	4,500		4,500		4,500
1703	357		Veterinary Services	29,754		29,754		29,754
1704	357-ASHLTR		Veterinary Services	500		500		500
1705	359		Disposal Fees	310		310		310
1706	399		Other Contracted Services	1,000		1,000		1,000
1707	401		Animal Food & Supplies	31,700		31,700		31,700

Reserve balance =
\$94,000
No effect on FB
[18Sept 02Oct23]

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		9/18/2023 11:41	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1708	401 ASHLTR		Animal Food & Supplies	9,897		9,897		9,897
1709	401 BQUST		Animal Food & Supplies	22,000		22,000		22,000
1710	401-LADDS		Animal Food & Supplies	3,500		3,500		3,500
1711	401-PETSM		Animal Food & Supplies	5,000		5,000		5,000
1712	401-TEST		Animal Food & Supplies	6,500		6,500		6,500
1713	410		Custodial Supplies	5,000		5,000		5,000
1714	414		Duplicating Supplies	269		269		269
1715	425		Gasoline	11,300		11,300		11,300
1716	435		Office Supplies	1,500		1,500		1,500
1717	450		Tires	2,000		2,000		2,000
1718	451		Uniforms	1,500		1,500		1,500
1719	452		Utilities	9,000		9,000		9,000
1720	499		Other Supplies & Materials	1,500		1,500		1,500
1721	509		Refunds	80		80		80
1722	513		Workers' Comp Insurance	3,084		3,084		3,084
1723	524		In Service/Staff Development	1,000		1,000		1,000
1724	718		Vehicles			0		0
1725	719		Office Equipment	754		754		754
1726	790 ANIMA		Other Equipment	500		500		500
1727								
1728			Total Animal Control	539,548	0	539,548	10,000	549,548

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		9/18/2023 11:41	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1779	56000		Social, Cultural, and Recreational Services	0				
1780	56300		Senior Citizens Assistance					
1781	105		Supervisor/Director	47,894		47,894		47,894
1782	161		Office on Aging Director	35,818		35,818		35,818
1783	168		Temporary Personnel			0		0
1784	186 ARPA		Longevity Pay			0		0
1785	189		Other Salaries and Wages	70,595		70,595		70,595
1786	201		Social Security	9,567		9,567		9,567
1787	201 ARPA		Social Security			0		0
1788	204		Retirement	10,354		10,354		10,354
1789	204		Retirement			0		0
1790	206		Life Insurance	674		674		674
1791	206-RET-LIF		Life Insurance - Retirees	874		874		874
1792	207		Medical Insurance	28,844		28,844		28,844
1793	207-RET-MED		Medical Insurance - Retirees			0		0
1794	207-SRHTH		Medical Insurance - Sr. Health	15,743		15,743		15,743
1795	208		Dental Insurance	2,549		2,549		2,549
1796	208-RET-DEN		Dental Insurance-Retirees	1,741		1,741		1,741
1797	212		Employer Medicare	2,237		2,237		2,237
1798	212 ARPA		Employer Medicare			0		0
1799	302 VACCI		Advertising - ETHRA Grant - Vaccines			0		0
1800	307		Communication	5,200		5,200		5,200
1801	316-FDBOX		Contributions - Food Box Program			0		0
1802	316-TCAD		Contributions - TN Comm on Aging & Disability			0		0
1803	330		Operating Lease Payments (Copier)		2,200	2,200		2,200
1804	333		Licenses		2,000	2,000		2,000
1805	336		Maintenance and Repair Services-Equipment	1,637		1,637		1,637
1806	338		Vehicle Maintenance	5,000		5,000	(1,000)	4,000
1807	348		Postal Charges		200	200		200
1808	349		Printing, Stationery, and Forms	1,500		1,500		1,500
1809	349-TCAD		Printing - TN Comm on Aging & Disability			0		0
1810	351		Rentals			0		0
1811	355		Travel	900		900		900
1812	399		Other Contracted Services	6,400	0	6,400		6,400

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		9/18/2023 11:41	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1813	410		Custodial Supplies	900		900		900
1814	414		Duplicating Supplies	300		300		300
1815	414 VACCI		Duplicating Supplies - ETHRA Grant -Vaccines			0		0
1816	422 LUNCH		Food Supplies	8,000		8,000		8,000
1817	425		Gasoline	6,000		6,000		6,000
1818	435		Office Supplies	400		400	1,000	1,400
1819	435 VACCI		Office Supplies - ETHRA Grant - Vaccines			0		0
1820	450		Tires & Tubes	1,000		1,000		1,000
1821	452		Utilities	15,000		15,000		15,000
1822	499		Other Supplies and Materials	1,500		1,500		1,500
1823	499 VACCI		Other Supplies and Materials - ETHRA Grant-Vaccines			0		0
1824	513		Workers' Comp Insurance	2,467		2,467		2,467
1825	524		In-Service/Staff Development	260		260		260
1826	599		Other Charges	1,200		1,200		1,200
1827	599-SRCTZ		Other Charges - SRCTZ			0		0
1828	711		Furniture & Fixtures			0		0
1829	711-TCAD		Furniture - TN Comm on Aging & Disability			0		0
1830	719		Office Equipment			0		0
1831	790-TCAD		Other Equipment	0		0		0
1832						0		0
1833			Total Senior Citizens Assistance	284,554	4,400	288,954	0	288,954
1834								
1835			Total Social, Cultural, and Recreational Services	284,554	4,400	288,954	0	288,954
1836								

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		9/18/2023 11:41	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1907	58300		Veterans Services					
1908	169		Part-time Personnel	20,931		20,931		20,931
1909	186 ARPA		Longevity Pay			0		0
1910	189		Other Salaries & Wages	36,670		36,670		36,670
1911	201		Social Security	3,571		3,571		3,571
1912	201 ARPA		Social Security			0		0
1913	204		Retirement	2,461		2,461		2,461
1914	204 ARPA		Retirement			0		0
1915	206		Life Insurance	117		117		117
1916	207		Medical Insurance			0		0
1917	212		Employer Medicare	835		835		835
1918	212 ARPA		Employer Medicare			0		0
1919	307		Communications	1,300		1,300		1,300
1920	307 WIRE		Communications	900		900		900
1921	316		Contributions - Veteran's Honor Guard			0		0
1922	320		Dues and Memberships	200		200		200
1923	330		Operating Lease Payments	250		250		250
1924	334		Maintenance Agreement - TDVA Claims Mgmt Prog	1,100		1,100		1,100
1925	338		Maintenance and Repair Services-Vehicl			0		0
1926	348		Postal Charges	300		300		300
1927	349		Printing, Stationery, and Forms	600		600		600
1928	355		Travel	5,000		5,000		5,000
1929	399		Other Contracted Services			0		0
1930	414		Duplicating Supplies	162		162		162
1931	425		Gasoline			0		0
1932	435		Office Supplies	1,000		1,000		1,000
1933	451		Uniforms	200		200		200
1934	471		Software	300		300		300
1935	499		Other Supplies & Materials			0		0
1936	513		Workman's Comp	617		617		617
1937	711		Furniture & Fixtures	500		500		500
1938	718		Motor Vehicles			0	1,000	1,000
1939	719		Office Equipment	1,000		1,000	(1,000)	0
1940								
1941			Total Veterans Services	78,014	0	78,014	0	78,014
1942								

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		9/18/2023 11:41	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1978								
1979	82100		Principal on Debt					
1980	82110		General Government Principal on Loans					
1981	612		Principal on Other Loans			0		0
1982								
1983			Total Principal on Debt	0	0	0	0	0
1984								
1985	82200		Interest on Debt					
1986	82210		General Govt Interest on Loans					
1987	613		Interest on Other Loans	0		0		0
1988								
1989			Total Principal on Debt	0	0	0	0	0
1990								
1991			Total Principal/Interest on Other Loans	0	0	0	0	0
1992								
1993	Total Expenditures			25,966,136	222,337	26,188,473	1,762,015	27,950,488
1994								
1995								
1996	99000		Other Uses					
1997								
1998	99100		Transfers Out					
1999	590		Transfers to Other Funds - To Hwy 131 Sports Gamii	35,000		35,000		35,000
2000								
2001			Total Transfers Out	35,000	0	35,000	0	35,000
2002								
2003								
2004	Total Expenditures and Transfers Out			26,001,136	222,337	26,223,473	1,762,015	27,985,488
2005								
2006								
2007								

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		9/26/2023 14:47	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
2009								
2010	Estimated June 30, 2023 FB - Unaudited			15,246,092				
2011	Less Restricted, Committed & Assigned Items			1,616,868				
2012	Committed to Fire Safety			560,000				
2013	Estimated Available Fund Balance July 1, 2023			13,069,224		13,069,224		13,069,224
2014								
2015								
2016								
2017								
2018								
2019	Total Revenue			23,343,825	685,108	24,028,933	1,793,395	25,822,328
2020	Transfers In			102,500	77,212	179,712	0	179,712
2021								
2022	Total Revenue and Transfers In			23,446,325	762,320	24,208,645	1,793,395	26,002,040
2023								
2024								
2025								
2026	Total Available Funds			36,515,549	762,320	37,277,869	1,793,395	39,071,264
2027								
2028	Expenditure Budget			25,966,136	222,337	26,188,473	1,781,015	27,969,488
2029	Transfers Out			35,000	0	35,000	0	35,000
2030								
2031	Total Expenditures and Transfer Out			26,001,136	222,337	26,223,473	1,781,015	28,004,488
2032								
2033	Ending Fund Balance			10,514,413	539,983	11,054,396	12,380	11,066,776
2034								
2035								
2036								
2037								
2038								
2039			County Commission Meeting Date:					
2040			October 2, 2023					
2041								
2042								
2043								
2044								
2045								
2046								
2047								

RESOLUTION # _____

**A RESOLUTION AMENDING THE PUBLIC LIBRARIES FUND 115
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 Public Libraries Fund 115 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 Grants; 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 Public Libraries Fund 115 has been amended by Loudon County Commission.

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

	<u>Original Budget</u>	<u>Previously Approved Amds</u>	<u>Amends Approved This Res</u>	<u>Approved Amended Budget</u>
UnAudited June 30, 2023 FB	423,033			
Less PY POs	(1,441)			
Total Revenue	394,405	(9,000)	4,000	389,405
Expenditure Budget	435,381	0	8,979	444,360
Less Cash on Hand	(250)			
Effect on Fund Balance	(40,976)	(9,000)	(4,979)	(54,955)
Ending Fund Balance	380,366	(9,000)	(4,979)	366,387

[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 2nd day of October 2023.

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			9/16/23 4:53 PM					
3				2023-2024	2023-2024	Approved		Proposed
4				Adopted	Approved	Amended	Proposed	Amended
5				Budget	Amendments	Budget	Amendments	Budget
93			Subfund LEN - Lenoir City Library					
94			REVENUES					
95	43000		Charges for Current Services					
96	43350		Copy Fees	1,000		1,000		1,000
97	43360		Library Fees	200		200		200
98	44570		Contributions & Gifts	200		200		200
99						0		0
100			Total Charges for Current Services	1,400	0	1,400	0	1,400
101								
102	47100		Federal through State					
103	47301-ARPA		COVID-19 Grant #1	0		0		0
104								
105			Total Federal through State	0	0	0	0	0
106								
107							Exp @ 56500-432	
108	48000		Other Governments and Citizens Groups				[18Sept_02Oct23]	
109	48130		Contr from Govt's	11,000		11,000		11,000
110	48610		Donations from Citizens Groups			0		0
111	48610-PETTW		Donations from Citizens Groups	3,000		3,000	600	3,600
112			Total Other Governments and Citizens Groups	14,000	0	14,000	0	14,000
113								
114			Total Revenues	15,400	0	15,400	0	15,400
115								

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			9/16/23 4:53 PM	2023-2024	2023-2024	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
116	EXPENDITURES							
117	56000		Social, Cultural, and Recreational Services					
118	56500		<u>Libraries</u>					
119	307		Communications	1,000		1,000		1,000
120	330		Operating Lease Payments	1,000		1,000		1,000
121	333		License - Book System	1,250		1,250		1,250
122	349		Printing - Library Cards & Applications			0		0
123	399		Other Contracted Services	100		100	Revenue @ 48610	100
124	399-FY22		Other Contracted Services			0	[18Sept_02Oct23]	0
125	414		Duplicating Supplies	100		100		100
126	422		Story Time (Food Supplies)	200		200		200
127	432		Library Books	7,000		7,000		7,000
128	432-ARPA		Library Books - ARPA Grant			0		0
129	432-PETTW		Library Books/Media - Petway Grant	3,000		3,000	600	3,600
130	433		Office Supplies	750		750		750
131	437		Periodicals	200		200		200
132	499		Other Supplies & Materials	500		500		500
133	709		Data Processing Equipment			0		0
134	711		Furniture			0		0
135	719		Office Equipment			0	3,500	3,500
136	790		Other Equipment	500		500		500
137	Total Libraries			15,600	0	15,600	4,100	19,700
138								
139			Total Expenditures	15,600	0	15,600	4,100	19,700
140								
141	Est Beginning Fund Balance July 1, 2023- Includes Cash on Hand			57,088		57,088		57,088
142			Less Cash on Hand	(50)		(50)		(50)
143			Less PY Encumbrance					
144			Total Revenue	15,400	0	15,400	0	15,400
145			Total Expenditures	15,600	0	15,600	4,100	19,700
146								
147			Effect on Fund Balance	(200)	0	(200)	(4,100)	(4,300)
148								
149	ESTIMATED ENDING FUND BALANCE SUBFUND LEN			56,838	0	56,838	(4,100)	52,738

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			9/16/23 4:53 PM	2023-2024	2023-2024	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
215	Subfund PHI - Philadelphia Library							
216	REVENUES							
217	43000		Charges for Current Services					
218	43350		Copy Fees	200		200		200
219	43360		Library Fees	200		200		200
220						0		0
221	Total Charges for Current Services			400	0	400	0	400
222								
223	47100		State of Tennessee					
224	46980-GRANT		Other State Grants	0		0		0
225	Total State of Tennessee			0	0	0	0	0
226								
227	44000		Other Local Revenues					
228	44130		Sale of Materials & Supplies			0		0
229	44570		Contributions & Gifts	5		5		5
230	Total Other Local Revenues			5	0	5	0	5
231								
232								
233	47100		Federal through State					
234	47301-ARPA		COVID-19 Grant #1	0		0		0
235	47590-TECH		Other Federal through State Revenues			0		0
236	Total Federal through State			0	0	0	0	0
237								
238								
239	48000		Other Governments and Citizens Groups					
240	48130		Contributions from Governments			0		0
241	48610-PETTW		Donations from Citizens Groups - PETTW	2,000		2,000	(200)	1,800
242	Total Other Governments and Citizens Groups			2,000	0	2,000	(200)	1,800
243								
244	Total Revenues			2,405	0	2,405	(200)	2,205
245								

Exp @ 56500-432

[18Sep_02Oct23]

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			9/16/23 4:53 PM	2023-2024	2023-2024	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
246	EXPENDITURES							
247	56000		Social, Cultural, and Recreational Services					
248	56500		<u>Libraries</u>					
249	302		Advertising	0		0		0
250	307		Communications	750		750		750
251	330		Lease Payments	60		60		60
252	348		Postal Charges	150		150		150
253	349		Printing	200		200		200
254	399		Other Contracted Services			0		0
255	399 PETTW		Other Contracted Services			0		0
256	355		Summer Reading Program (Travel)	150		150		150
257	410		Custodial Supplies	200		200	Rev 45610	200
258	414		Duplicating Supplies			0	[18Sept_02Oct23]	0
259	422		Food Supplies	100		100		100
260	429		Instructional Supplies & Materials	200		200		200
261	432		Library Books			0		0
262	432-ARPA		Library Books - ARPA Grant			0		0
263	432-PETTW		Library Books	2,000		2,000	(200)	1,800
264	435		Office Supplies	300		300		300
265	499		Other Supplies & Materials	300		300		300
266	524		In-Service/Staff Development	400		400		400
267	711		Furniture and Fixtures			0		0
268	719-ARPA		Office Equipment - ARPA Grant			0		0
269	719 PETTW		Office Equipment			0		0
270	Total Libraries			4,810	0	4,810	(200)	4,610
271								
272			Total Expenditures	4,810	0	4,810	(200)	4,610
273								
274	Est Beginning Fund Balance July 1, 2023 - Includes Cash on Hand			16,007		16,007		16,007
275			Less Cash on Hand	(50)		(50)		(50)
276								
277			Total Revenue	2,405	0	2,405	(200)	2,205
278			Total Expenditures	4,810	0	4,810	(200)	4,610
279								
280			Effect on Fund Balance	(2,405)		(2,405)	0	(2,405)
281								
282	ESTIMATED ENDING FUND BALANCE SUBFUND PHI			13,552		13,552	0	13,552

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			9/16/23 4:53 PM	2023-2024	2023-2024	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
283			Subfund GRE - Greenback Library					
284			REVENUES					
285	43000		Charges for Current Services					
286	43350		Copy Fees	250		250		250
287	43360		Library Fees	50		50		50
288			Total Charges for Current Services	300	0	300	0	300
289								
290	44000		Other Local Revenues					
291	44130		Sale of Materials and Supplies			0		0
292	44570		Contributions & Gifts	100		100		100
293	43360		Library Fees			0		0
294			Total Other Local Revenues	100	0	100	0	100
295								
296	46000		State of Tennessee					
297	46980		Other State Grants			0		0
298			Total State of Tennessee	0		0		0
299								
300	47100		Federal through State					
301	47301-ARPA		COVID-19 Grant #1	0		0		0
302	47590-TECH		Other Federal through State Revenues			0		0
303			Total Federal through State	0	0	0	0	0
304								
305								
306	48000		Other Governments and Citizens Groups					
307	48130		Contributions from Governments	2,504		2,504		2,504
308	48610-PETTW		Donations from Citizens Groups (PETTW)	2,500		2,500	200	2,700
309			Total Other Governments and Citizens Groups	5,004	0	5,004	200	5,204
310								
311			Total Revenues	5,404	0	5,404	200	5,604
312								

Exp @ 56500-432

[18Sep_02Oct23]

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			9/16/23 4:53 PM	2023-2024	2023-2024	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
313	EXPENDITURES							
314	56000		Social, Cultural, and Recreational Services					
315	56500		<u>Libraries</u>					
316	307		Communications	700		700		700
317	333		Licenses	575		575		575
318	348		Postal Charges			0	Grant Rev @ 48610	0
319	349		Printing, Stationery, & Forms			0	[18Sept_02Oct23]	0
320	399		Other Contracted Services			0		0
321	429		Instructional Supplies	200		200		200
322	432		Library Books	500		500		500
323	432 ARPA		Library Books - ARPA Grant			0		0
324	432 PETTW		Library Books - Pettway Grant			0	2,700	2,700
325	435		Office Supplies	500		500		500
326	499		Other Supplies			0		0
327	499 PETTW		Other Supplies & Materials			0		0
328	711 PETTW		Furniture & Fixtures			0		0
329	719-ARPA		Office Equipment - ARPA			0	0	0
330	719		Office Equipment			0		0
331	Total Libraries			2,475	0	2,475	2,700	5,175
332								
333			Total Expenditures	2,475	0	2,475	2,700	5,175
334								
335	Est Beginning Fund Balance July 1, 2023 - Includes Cash on Hand			10,347		10,347		10,347
336			Less Cash on Hand	(50)				
337								
338			Total Revenue	5,404	0	5,404	200	5,604
339			Total Expenditures	2,475	0	2,475	2,700	5,175
340								
341			Effect on Fund Balance	2,929	0	2,929	(2,500)	429
342								
343	ESTIMATED ENDING FUND BALANCE SUBFUND GRE			13,226	0	13,226	(2,500)	10,726
344								

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			9/16/23 4:53 PM	2023-2024	2023-2024	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
345	Subfund TEL - Tellico Village Library							
346	REVENUES							
347	43000		Charges for Current Services					
348	43350		Copy Fees	1,885		1,885		1,885
349	43360		Library Fees	1,885		1,885		1,885
350	44570		Contributions & Gifts			0		0
351	Total Charges for Current Services			3,770	0	3,770	0	3,770
352								
353	44000		Other Local Revenues					
354	44570		Contributions & Gifts	0		0		0
355	Total Other Local Revenues			0	0	0	0	0
356								
357	46000		State of Tennessee					
358	46980-GRANT		Other State Grants	0		0		0
359	Total State of Tennessee			0	0	0	0	0
360								
361	48000		Other Governments and Citizens Groups					
362	48610		Donations from Citizens Groups	9,000	(9,000)	0	4,000	4,000
363	48130		Contributions from Government Groups (Library Board)			0		0
364	Total Other Governments and Citizens Groups			9,000	(9,000)	0	4,000	4,000
365								
366	Total Revenues			12,770	(9,000)	3,770	4,000	7,770
367								

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			9/16/23 4:53 PM	2023-2024	2023-2024	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
368	EXPENDITURES							
369	56000		Social, Cultural, and Recreational Services					
370	56500		Libraries					
371	302		Advertising			0		0
372	330		Lease Payments			0	1,050	1,050
373	333		Licenses	850		850		850
374	337		Office Equipment Maint & Repair	500		500		500
375	348		Postal Charges			0		0
376	349		Printing	750		750		750
377	359		Disposal Fees			0		0
378	399		Contracted Services			0		0
379	410		Custodial Supplies	500		500		500
380	414		Duplicating Supplies				396	
381	415		Electric			0		0
382	432		Library Books	5,000		5,000		5,000
383	435		Office Supplies	750		750	10	760
384	437		Periodicals	2,600		2,600	90	2,690
385	454		Water & Sewer			0		0
386	499		Other Supplies	750		750		750
387	719		Office Equipment	0		0		0
388								
389	Total Libraries			11,700	0	11,700	1,546	13,246
390								
391			Total Expenditures	11,700	0	11,700	1,546	13,246
392								
393	EST. Beginning Fund Balance July 1, 2023 - Includes Cash on Hand			12,795		12,795		12,795
394			Less Cash on Hand	(50)				
395								
396			Total Revenue	12,770	(9,000)	3,770	4,000	7,770
397			Total Expenditures	11,700	0	11,700	1,546	13,246
398								
399			Effect on Fund Balance	1,070	(9,000)	(7,930)	2,454	(5,476)
400								
401	ESTIMATED ENDING FUND BALANCE SUBFUND TEL			13,815	(9,000)	4,815	2,454	7,269
402								
403								

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			9/16/23 4:53 PM	2023-2024	2023-2024	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
404								
405			Subfund BRD - LIBRARY BOARD					
406			REVENUES					
407	46000		State of Tennessee					
408	46190 TRAIL		Other Gen Govt Grants - Story Bood Trail	0		0		0
409						0		0
410			Total State of Tennessee	0	0	0	0	0
411								
412								
413	48000		Other Government & Citizens Groups					
414	48610 PETTW		Donations - Pettway Grant	0		0		0
415	48610 TRAIL		Donations - Story Book Trail			0		0
416								
417			Total Other Government & Citizens Group	0	0	0	0	0
418								
419								
420								
421			Total Revenues	0	0	0	0	0
422								
423			EXPENDITURES					
424	56000		Social, Cultural, and Recreational Services					
425	56500		Libraries	0		0		0
426	330 PETTW		Lease Payments - Book Lease Program for Libraries	0		0		0
427	499 TRAIL		Supplies - Story Book Trail	0		0	833	833
428						0		0
429								
430			Total Libraries	0	0	0	833	833
431								
432			Total Expenditures	0	0	0	833	833
433								
434			Estimated Beginning Fund Balance July 1, 2023	2,833		2,833		2,833
435			Less PY Encumbrance	(1,441)				
436								
437			Total Revenue	0	0	0	0	0
438			Total Expenditures	0	0	0	833	833
439			Effect on Fund Balance	0	0	0	(833)	(833)
440								
441			ESTIMATED ENDING FUND BALANCE SUBFUND BRD	1,392	0	1,392	(833)	559
442								
443								

Revenue rec'd in the previous FY.

Loudon County
Public Library Fund 115
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Public Library Fund 115					
2			9/16/23 4:53 PM	2023-2024	2023-2024	Approved		Proposed
3				Adopted	Approved	Amended	Proposed	Amended
4				Budget	Amendments	Budget	Amendments	Budget
472								
473								
474			TOTAL REVENUE & TRANSFERS IN	394,405	(9,000)	385,405	4,000	389,405
475								
476			TOTAL EXPENDITURES	435,381	0	435,381	8,979	444,360
477								
478			EFFECT ON FUND BALANCE	(40,976)				
479								
480			EST BEGINNING FUND BALANCE 7/1/23 Unaudited	423,033				
481								
482			Less PY POs	(1,441)				
483			Less Cash on Hand	(250)				
484								
485			Available Fund Balance 7/1/2023	421,342				
486								
487			ESTIMATED ENDING FUND BALANCE	380,366	(9,000)	371,366	(4,979)	366,387
488								
489								
490								
491								
492								
493								
494								
495								
496								
497								

RESOLUTION # _____

**A RESOLUTION AMENDING THE SOLID WASTE/SANITATION (RECYCLING CENTERS) FUND 116
TO MORE ACCURATELY REFLECT ANTICIPATED REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024**

WHEREAS, Loudon County Commission adopted the 2023 – 2024 budget that included the Solid Waste/Sanitation (Recycling Centers) Fund 116 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 could be Local Revenue or Grants; and

WHEREAS, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 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 Solid Waste/Sanitation (Recycling Centers) Fund 116 has been amended by Loudon County Commission.

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

	Original Budget	Previously Approved Amends	Amends Approved this Res	Approved Amended Budget
UNAudited June 30, 2023 FB	1,573,616			
Less TIR Subfund	73,391			
Less UNAudited Enc FY 2023	252			
Available EST Fund Balance July 1, 2023	1,499,974			
Total Revenue	799,860	0	0	799,860
Total Available Funds	2,299,834	0	0	2,299,834
Total Expenditures	1,196,900	60,000	130,000	1,386,900
Effect on Fund Balance	(397,040)	(60,000)	(130,000)	(587,040)
Ending Fund Balance	1,102,934	(60,000)	(130,000)	912,934

[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 2nd day of October 2023.

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2024

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				09/16/23	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
46			EXPENDITURES						
47		55732	Convenience Center						
48			103 Assistant				0		0
49			105 Supervisor/Director		70,000		70,000		70,000
50			140 Salary Supplements				0		0
51			141 Foremen/Teamleaders		119,267		119,267		119,267
52			143 Equipment Operator				0		0
53			164 Attendants		176,488		176,488		176,488
54			169 Part-time Personnel		175,512		175,512		175,512
55			186-ARPA Longevity Payments				0		0
56			187 Overtime Pay		5,000		5,000		5,000
57			201 Social Security		33,869		33,869		33,869
58			201-ARPA Social Security - ARPA (Longevity Pymts)				0		0
59			204 State Retirement		24,878		24,878		24,878
60			204-ARPA State Retirement- Pensions_ ARPA (Longevity Pymts)				0		0
61			206 Life Insurance		1,422		1,422		1,422
62			206-RET-LIF Life Insurance - Retirees		144		144		144
63			207 Medical Insurance		67,975		67,975		67,975
64			207-SRHTH Medical Insurance - Sr. Health		8,996		8,996		8,996
65			208 Dental Insurance		5,675		5,675		5,675
66			208-RET-DEN Dental Insurance-Retirees		353		353		353
67			210 Unemployment Compensation				0		0
68			212 Employer Medicare		7,921		7,921		7,921
69			212-ARPA Employer Medicare - ARPA (Longevity Pymts)				0		0
70			307 Communication		5,500		5,500		5,500
71			307-WIRE Communication		900		900		900
72			312 Contracts with Private Agencies				0		0
73			320 Dues and Membership		500		500		500
74			330 Operating Lease Payments		500		500		500
75			332 Legal Notices, Recording, and Court		200		200		200
76			336 Maintenance Repair Equipment		15,500		15,500		15,500
77			338 Maintenance Repair Vechiles		6,000		6,000		6,000
78			347 Pest Control		2,000		2,000		2,000
79			348 Postal Charges		100		100		100
80			349 Printing, Stationery & Forms		1,200		1,200		1,200

Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2024

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				09/16/23	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
81			351	Rentals			0		0
82			355	Travel	1,000		1,000		1,000
83			359	Disposal Fees	192,000		192,000		192,000
84			399	Other Contacted Services	82,000		82,000		82,000
85			410	Custodial Supplies	3,800		3,800		3,800
86			412	Diesel Fuel	1,000		1,000		1,000
87			425	Gasoline	8,200		8,200		8,200
88			435	Office Supplies	500		500		500
89			442	Propane	7,500		7,500		7,500
90			450	Tires and Tubes	2,500		2,500		2,500
91			451	Uniforms	7,000		7,000		7,000
92			452	Utilities	15,000		15,000		15,000
93			499	Other Supplies and Materials	5,000		5,000		5,000
94			510	Trustee's Commission	13,000		13,000		13,000
95			513	Workers Comp Insurance	7,300		7,300		7,300
96			524	In Service/Staff Development	500		500		500
97			707	Building Improvements	10,000		10,000		10,000
98			711	Furnitures and Fixtures			0		0
99			718	Vehicles		60,000	60,000		60,000
100			719	Office Equipment	500		500		500
101			733	Solid Waste Equipment	6,000		6,000	130,000	136,000
102			733-REBAT	Solid Waste Equipment - Rebate			0		0
103			790	Other Equipment	5,000		5,000		5,000
104									
105									
106				TOTAL CONVENIENCE CENTER	1,097,700	60,000	1,157,700	130,000	1,287,700

Request from fund-
balance to purchase a
bailer.

Loudon County
Solid Waste/Sanitation
FUND 116
Fiscal Year Ending June 30, 2024

	A	B	C	E	F	G	H	I	J
1				Fund 116					
2				09/16/23	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024
3					Original	Approved	Approved	Proposed	Proposed
4					Budget	Amends	Amended Budget	Amendments	Amended Budget
152									
153		99100	Transfers						
154			590	Operating Transfers	0		0		0
155				Total Transfers	0	0	0	0	0
156									
157				TOTAL EXPS AND TRANSFERS	1,196,900	60,000	1,256,900	130,000	1,386,900
158									
159				TOTAL REV and TRFS IN	799,860	0	799,860	0	799,860
160				TOTAL EXPS AND TRFS OUT	1,196,900	60,000	1,256,900	130,000	1,386,900
161				EFFECT ON FUND BALANCE	(397,040)	(60,000)	(457,040)	(130,000)	(587,040)
162									
163									
164				TOTAL UNAUDITED EST. FB JUNE 30, 2023	1,573,616				
165				SUBFUND TIR FB	73,391				
166				June 30 2023 UNAUDITED ENC	252				
167				EST AVAILABLE FOR OPERATIONS FB JUL 1, 2023	1,499,974				1,499,974
168									
169									
170				EST END OF YEAR BALANCE	1,102,934				912,934

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	6,440,128			
Less Restricted, Committed & Assigned	3,148,282			
Est. Avail. Fund Balance July 1, 2023	3,291,846			
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	3,308,743	(2,715,226)	0	593,517

[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

October 2, 2023

ATTEST:

Loudon County Clerk

Loudon County Commission Chair

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
		Other General Government Special Revenue Fund 127 - ARPA							
1									
2	Account Number	9/16/2023 15:19			2023-2024	2023-2024	Approved	Proposed	Proposed
3					Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4									
71			<u>Orig amt of approp</u>	<u>Expensed/Encumbered</u>					
72	91402	ARPA Grant #2 - HIGHWAY	<u>for project in prev FY</u>	<u>in previous FY</u>					
73	399	Other Cont Svc-Paving Co Rds - District 1A Comm Randolph	4,515	2,315		2,200	2,200		2,200
74	399	Other Cont Svc-Paving Co Rds - District 1B Comm Geames	4,515	2,315		2,200	2,200		2,200
75	399	Other Cont Svc-Paving Fork Creek Rd - District 4 Comm Whitfield	120,000	38,953 (Rem app returned to Comm)			0		0
76	399	Other Cont Svc-Paving Co Rds - District 4 Comm Whitfield				311,672	311,672		311,672
77	399	Other Cont Svc-Paving Co Rds - District 6 Comm Waller				380,118	380,118		380,118
78	714	Highway Equipment - 2 Boom Mowers	360,000	356,228		3,772	3,772		3,772
79	404	Asphalt - Paving Co Rds - District 1A Comm Randolph	364,485	364,485			0		0
80	404	Asphalt - Paving Co Rds - District 1B Comm Geames	364,485	364,485			0		0
81	409	Crushed Stone - Paving Co Rds - District 1A Comm Randolph	6,000	6,000			0		0
82	409	Crushed Stone - Paving Co Rds - District 1B Comm Geames	6,000	6,000			0		0
83							0		0
84					0		0		0
85									
86		ARPA Grant #2 - HIGHWAY			0	699,962	699,962	0	699,962
87									
88			<u>Orig amt of approp</u>	<u>Expensed/Encumbered</u>					
89	91403	ARPA Grant #3	<u>for project in prev FY</u>	<u>in previous FY</u>					
90	707-HEALTH	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 Rando	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 Geam	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	36,500	36,500
100	316-B4ASH	Contributions - Beauty for Ashes Ministries-#5A Comm Morrison					0	36,500	36,500
101	316-IVAS	Contributions - Iva's Place-#5B Comm Shaver					0	25,000	25,000
102	316-IVAS	Contributions - Iva's Place-#5A Comm Morrison					0	25,000	25,000
103	316-TRDA	Contributions - TRDA - District 7 Comm Cullen	20,000	20,000			0		0
104	316-FRTVL	Contributions - Friends of TV Library - District 7 Comm Cullen	70,000	70,000			0		0
105	316-OURPL	Contributions - Our Place Adult Day CNTR - District 7 Comm Cul	100,000	100,000			0		0
106	316-TMSTEL	Contributions - Timeless Tellico - District 7 Comm Cullen	25,000	25,000			0		0
107							0		0
108	0						0	0	0
109									
110		ARPA Grant #3			0	154,799	154,799	123,000	277,799
111									
112			<u>Orig amt of approp</u>	<u>Expensed/Encumbered</u>					
113	91404	ARPA Grant #4	<u>for project in prev FY</u>	<u>in previous FY</u>			0		0
114	316 - TASS-WSI	TASS Waterline & Pump - NOT REVENUE LOSS	502,075	502,075			0		0
115	316 - TASS	TASS Waterline & Pump - FROM REVENUE LOSS	200,000	200,000			0		0
116							0		0
117							0		0
118							0		0
119		ARPA Grant #4			0	0	0	0	0
120									

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		9/16/2023 15:19			2023-2024	2023-2024	Approved	Proposed	Proposed
3						Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4										
121										
122										
123	91405		ARPA Grant #5	<u>Orig amt of approp</u>	<u>Expensed/Incumbered</u>					
124				<u>for project in prev FY</u>	<u>in previous FY</u>					
125	732 BBT		Building Purchases	422,658	422,658	0		0		0
126	711 SESSN		Furniture - Stand alone shelving system for new building	109,766	109,766	0	234	234		234
127	399 (1-A)		Other Contracted Services - District 1-A (Randolph)	500,000	470,000	0	30,000	30,000		30,000
128	399 (1-B)		Other Contracted Services - District 1-B (Geames)	500,000	470,000	0	30,000	30,000		30,000
129	399 (2-A)		Other Contracted Services - District 2-A (Jenkins)	500,000	500,000	0		0		0
130	399 (2-B)		Other Contracted Services - District 2-B (Quillen)	500,000	500,000	0		0		0
131	399 (3)		Other Contracted Services - District 3 (Satterfield)	500,000	0	0	495,000	495,000		495,000
132	399 (4)		Other Contracted Services - District 4 - (Whitfield)	500,000	141,047	0	42,281	42,281		42,281
133	399 (5-A)		Other Contracted Services - District 5-A (Morrison)	500,000	0	0	461,394	461,394	(61,500)	399,894
134	399 (5-B)		Other Contracted Services - District 5-B (Shaver)	500,000	0	0	461,394	461,394	(61,500)	399,894
135	399 (6)		Other Contracted Services - District 6 (Waller)	500,000	0	0	119,882	119,882		119,882
136	399 (7)		Other Contracted Services - District 7 (Cullen)	500,000	400,000	0	100,000	100,000		100,000
137	399		Other Contracted Services - \$500,000*10 Commissioners				0	0		0
138										
139			ARPA Grant #5			0	1,740,185	1,740,185	(123,000)	1,617,185
140										
141	Total Capital Projects					0	2,598,014	2,598,014	0	2,598,014
142										

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		9/16/2023 15:19			2023-2024	2023-2024	Approved	Proposed	Proposed
4						Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
168										
169	UnAudited June 30, 2023 FB					6,440,128				
170	Less Restricted, Committed & Assigned Items					3,148,282				
171	Est. Available Fund Balance July 1, 2023					3,291,846		3,291,846		3,291,846
172										
173										
174	Total Revenue					16,897	0	16,897	0	16,897
175										
176	Total Revenue and Transfers In					16,897	0	16,897	0	16,897
177										
178										
179										
180	Total Available Funds					3,308,743	0	3,308,743	0	3,308,743
181										
182	Expenditure Budget					0	2,715,226	2,715,226	0	2,715,226
183										
184	Total Expenditures and Transfer Out					0	2,715,226	2,715,226	0	2,715,226
185										
186	Ending Fund Balance					3,308,743	(2,715,226)	593,517	0	593,517
187										
188										
189									Amount above revenue loss	0
190			County Commission Meeting Date:							
191			October 2, 2023						\$10M Revenue Loss Balance	593,517
192										

RESOLUTION # _____

**A RESOLUTION AMENDING THE HIGHWAY DEPARTMENT FUND 131
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 Highway Department Fund 131 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 Local, State or Federal funds; or Transfers In; and

WHEREAS, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 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 Highway Department Fund 131 has been amended by Loudon County Commission.

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

	<u>Original Budget</u>	<u>Previously Approved Amends</u>	<u>Amends Approved this Res</u>	<u>Approved Amended Budget</u>
Un-Audited June 30, 2023 Est FB	1,856,941			
Less Restricted, Committed & Assigned	219,182			
Est. Avail. Fund Balance July 1, 2023	1,637,759			
 Total Revenue & Transfers In	4,129,777	(47,751)	1,483,200	5,565,226
Total Available Funds	5,767,536	(47,751)	1,483,200	7,202,985
Total Expenditures & Transfers Out	4,294,023	0	1,499,508	5,793,531
Effect on Fund Balance	(164,246)	(47,751)	(16,308)	(228,305)
Ending Fund Balance	1,473,513	(47,751)	(16,308)	1,409,454

[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

October 2, 2023

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		9/18/2023 11:56	2023-2024	2023-2024	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
65	46000		State of Tennessee					
66								
67	46400		<u>Public Works Grants</u>				Expensed @ 68-726 State Aid Projects	
68	46410		Bridge Program	704,132		704,132		704,132
69	46420		State Aid Program (Add'l for STBGP)			0		0
70	46420 STBGP		State Aid Program -			0		0
71	46420 STAID		State Aid Program	182,100		182,100	1,483,200	1,665,300
72	46440 STBGP		TN Industrial Infrastructure Program- STB	0		0		0
73	46490		Other Public Works Grants			0		0
74								
75			Total Public Works Grants	886,232	0	886,232	1,483,200	2,369,432
76								
77								
78	46800		<u>Other State Revenues</u>					
79	46920		Gasoline & Motor Fuel Tax	2,428,795	(47,751)	2,381,044		2,381,044
80	46930		Petroleum Special Tax	31,000		31,000		31,000
81						0		0
82								
83			Total Other State Revenues	2,459,795	(47,751)	2,412,044	0	2,412,044
84								
85	Total State of Tennessee			3,346,027	(47,751)	3,298,276	1,483,200	4,781,476
86								
87								
88	47000		Federal Revenue					
89	47100		<u>Federal Through State</u>					
90	47590-STBGP		Other Federal Through State					
91	47590-STBGP		Other Federal Through State	0		0		0
92	47230		Disaster Relief	0		0		0
93								
94	Total Federal Revenue			0	0	0	0	0

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		9/18/2023 11:56	2023-2024	2023-2024	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
95								
96								
97								
98								
99								
100								
101								
102	48000		Other Governments & Citizens Groups					
103	48140-PHIL		Contracted Services	0		0		0
104								
105								
106			Total Other Governments & Citizen	0	0	0	0	0
107								
108								
109								
110	49000		Other Sources					
111	49600-TRADE		Proceeds from Sale of Cap Assets-TRADE			0		0
112	49800		Transfer In (from 101 - Sports Gaming Ta	35,000		35,000		35,000
113	49800-ARPA		Transfer In (from Fund 127 - ARPA Longevity Pymts)			0		0
114	49700		Insurance Recovery	0		0		0
115			Total Other Sources	35,000	0	35,000	0	35,000
116								
117	Total Revenues			4,129,777	(47,751)	4,082,026	1,483,200	5,565,226
118								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		9/18/2023 11:56	2023-2024	2023-2024	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
119	Total Highway/Public Works Expenditures							
120	60000		Highways					
121	61000		Administration					
122	101		County Official	112,246		112,246		112,246
123	103		Assistant	77,487		77,487		77,487
124	140		Salary Supplement			0		0
125	141		Foremen	73,392		73,392		73,392
126	142		Mechanics	49,736		49,736		49,736
127	143		Equipment Operators			0		0
128	144		Equipment Operators - Heavy	235,441		235,441		235,441
129	145		Equipment Operators - Light	363,136		363,136		363,136
130	147		Truck Drivers	86,700		86,700		86,700
131	161		Secretary	51,264		51,264		51,264
132	162		Clerical Personnel			0		0
133	168		Temporary Personnel			0		0
134	169		Part-time Personnel			0		0
135	186-ARPA		Longevity Pay			0		0
136	187		Overtime Pay	25,000		25,000		25,000
137	302		Advertising	150		150		150
138	320		Dues & Memberships	7,000		7,000		7,000
139	331		Legal Services	500		500		500
140	337		Maintenance - Office Equipment			0		0
141	348		Postal Charges	150		150		150
142	349		Printing, Stationery & Forms	500		500	1,000	1,500
143	355		Travel	4,000		4,000		4,000
144	414		Duplicating Supplies			0	210	210
145	435		Office Supplies	2,500		2,500		2,500
146	524		In-Service/Staff Development	2,000		2,000	(500)	1,500
147	711		Furniture & Fixtures	2,000		2,000	(710)	1,290
148	719		Office Equipment	1,000		1,000		1,000
149								
150			Total Administration	1,094,202	0	1,094,202	0	1,094,202

Budget Committee September 18, 2023
County Commission October 2, 2023

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		9/18/2023 11:56	2023-2024	2023-2024	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
151								
152								
153								
154								
155	62000		Highway and Bridge Maintenance				Move from 68-718 (Motor Vehicles)	
156	321		Engineering Services	0		0		0
157	323		Explosive and Drilling Services			0		0
158	351		Rentals	5,500		5,500		5,500
159	399		Other Contracted Services	51,000		51,000		51,000
160	402		Asphalt	700,000		700,000	32,962	732,962
161	403		Asphalt - Cold Mix	10,000		10,000		10,000
162	404		Asphalt - Hot Mix	137,000		137,000		137,000
163	408		Concrete	1,000		1,000		1,000
164	409		Crushed Stone	50,000		50,000		50,000
165	436		Other Road Materials	8,000		8,000		8,000
166	438		Pipe	25,000		25,000		25,000
167	443		Road Signs	25,000		25,000		25,000
168	444		Salt	25,000		25,000		25,000
169	445		Sand	1,000		1,000		1,000
170	468		Chemicals	1,500		1,500		1,500
171	499		Other Supplies & Materials	10,000		10,000		10,000
172								
173			Total Highway & Bridge Maintenance	1,050,000	0	1,050,000	32,962	1,082,962
174								
175								
176								
177								
178								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		9/18/2023 11:56	2023-2024	2023-2024	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
179	63100		Operation & Maintenance of Equipment					
180	336		Maintenance & Repair - Equipment	40,000		40,000		40,000
181	338		Maintenance & Repair Vehicles	5,000		5,000		5,000
182	353		Towing Services	1,000		1,000		1,000
183	359		Disposal Fees	4,000		4,000		4,000
184	399		Other Contracted Services			0		0
185	412		Diesel Fuel	77,000		77,000		77,000
186	416		Equipment Parts - Heavy	25,000		25,000		25,000
187	417		Equipment Parts - Light	100,000		100,000		100,000
188	418		Equip/Mach Parts			0		0
189	425		Gasoline	35,000		35,000	73	35,073
190	433		Lubricants	5,000		5,000		5,000
191	436		Other Road Materials			0		0
192	446		Small Tools			0		0
193	450		Tires and Tubes	40,000		40,000	(73)	39,927
194	499		Other Supplies & Materials	10,000		10,000		10,000
195	599		Other Charges	5,000		5,000		5,000
196								
197			Total Operation & Maint of Equip	347,000	0	347,000	0	347,000
198								
199								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		9/18/2023 11:56	2023-2024	2023-2024	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
247	68000		Capital Outlay					
248	321-BMILK		Engineering Services			0		0
249	321-STBGP		Engineering Services			0		0
250	332-BMILK		Evaluation and Testing			0		0
251	339		Matching Share- Add'l for STBGP			0		0
252	339-BRIDG		Matching Share	3,515		3,515		3,515
253	339-STBGP		Matching Share			0		0
254	339-STAID		Matching Share	3,642		3,642	16,308	19,950
255	399-STBGP		Contracted Services - STBGP			0		0
256	404-BMILK		Asphalt - Hot Mix			0		0
257	404-STBGP		Asphalt - Hot Mix			0		0
258	409		Crushed Stone	3,000		3,000		3,000
259	705		Bridge Construction	704,132		704,132		704,132
260	706		Building Construction					
261	708		Communication Equipment			0		0
262	790		Other Equipment (Plotter)			0		0
263	711		Furniture & Fixtures			0		0
264	714		Highway Equipment	100,000		100,000		100,000
265	717		Maintenance Equipment			0		0
266	718		Motor Vehicles	50,000		50,000	(32,962)	17,038
267	718-TRADE		Vehicle Trade-ins			0		0
268	726		State Aid Projects - Add'l for STBGP			0		0
269	726-STAID		State Aid Projects	182,100		182,100	1,483,200	1,665,300
270	726-STBGP		State Aid Projects	0		0		0
271								
272			Total Capital Outlay	1,046,389	0	1,046,389	1,466,546	2,512,935
273								
274	TOTAL HIGHWAYS			4,294,023	0	4,294,023	1,499,508	5,793,531
275								
276								
277								
278								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		9/18/2023 11:56	2023-2024	2023-2024	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
279	80000		Debt Service					
280								
281	82120		Highways and Streets					
282	601		Principal on Bonds	0		0		0
283	602		Principal on Notes	0		0		0
284	612		Principal on Other Loans	0		0		0
285								
286			Total Principal on Notes	0	0	0	0	0
287								
288								
289	82220		Highways and Streets					
290	604		Interest on Notes	0		0		0
291						0		0
292			Total Interest on Notes	0	0	0	0	0
293								
294	Total Debt Service			0	0	0	0	0
295								
296	99000		Other Uses					
297	99100		Transfers Out			0		0
298	590		Transfers to Other Funds (171 Tractor)			0		0
299								
300			Total Transfers Out	0	0	0	0	0
301								
302								
303								
304								
305	Total Expenditures			4,294,023	0	4,294,023	1,499,508	5,793,531
306								
307								

Loudon County
Highway Fund 131
Fiscal Year Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Highway Dept 131					
2	Account		9/18/2023 11:56	2023-2024	2023-2024	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
308	Estimated Total FB June 30, 2023 - Unaudited			1,856,941				
309	Less Un-Audited Encumbrances			219,182				
310								
311								
312								
313	Est Available Restricted Fund Balance July 1, 2023			1,637,759		1,637,759		1,637,759
314								
315								
316								
317								
318	Total Revenue			4,129,777	(47,751)	4,082,026	1,483,200	5,565,226
319								
320								
321	Total Available Funds			5,767,536	(47,751)	5,719,785	1,483,200	7,202,985
322								
323	Expenditure Budget			4,294,023	0	4,294,023	1,499,508	5,793,531
324								
325	Total Expenditures and Transfer Out			4,294,023	0	4,294,023	1,499,508	5,793,531
326								
327	Estimated Ending Fund Balance			1,473,513	(47,751)	1,425,762	(16,308)	1,409,454
328								
329								
330			County Commission meeting date:					
331			October 2, 2023					
332								
333								

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 Budget	Previously Approved Amends	Amends Approved this Res	Approved Amended Budget
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	-306,877	3,140,467	53,395,009
Total Expenditures & Transfers Out	50,088,503	143,382	3,256,176	53,488,061
Effect on Fund Balance	472,916	(450,259)	(115,709)	(93,052)
Ending Fund Balance	4,853,565			4,287,597

[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 2nd day of October 2023.

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

Loudon County Board of Education

Fund 141

Ending June 30, 2024

		BUDGET AMENDMENTS					
		General Fund 141					
Account Number		9/16/2023 17:30	2023-2024	2023-2024	Approved	Proposed	Proposed
			Original Budget	Amendments	Amended Budget	Amendments	Amended Budget
General Purpose School Revenue							
40000		Local Taxes					
40100		<u>County Property Taxes</u>					
40110		Current Property Tax	11,495,095	0	11,495,095	0	11,495,095
40120		Trustee's Collections Prior Year	100,000	0	100,000	0	100,000
40125		Trustee's Collections - Bankruptcy	15,000	0	15,000	0	15,000
40130		Clerk and Master's Collections Prior Year	175,000	0	175,000	0	175,000
40140		Interest and Penalty	35,000	0	35,000	0	35,000
40163	TATE	Payments in Lieu of Taxes	324,645	0	324,645	0	324,645
		Total County Property Taxes	12,144,740	0	12,144,740	0	12,144,740
40200		<u>County Local Option Taxes</u>					
40210		Local Option Sales Tax	4,800,000	0	4,800,000	0	4,800,000
40275		Mixed Drink Tax	35,000	0	35,000	0	35,000
		Total County Local Option Taxes	4,835,000	0	4,835,000	0	4,835,000
40300		<u>Statutory Local Taxes</u>					
40320		Bank Excise Tax	30,000	0	30,000	0	30,000
40350		Interstate Telecommunications Tax	0	0	0	0	0
		Total Statutory Local Taxes	30,000	0	30,000	0	30,000
Total Local Taxes			17,009,740	0	17,009,740	0	17,009,740
41000		Licenses and Permits					
41100		<u>Licenses</u>					
41110		Marriage Licenses	1,200	0	1,200	0	1,200
		Total Licenses	1,200	0	1,200	0	1,200
Total Licenses and Permits			1,200	0	1,200	0	1,200

BOE September 14, 2023

Budget Committee September 18, 2023

County Commission October 2, 2023

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

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

Loudon County Board of Education

Fund 141

Ending June 30, 2024

Total Other Local Revenues			139,400	0	139,400	0	139,400
46000		State of Tennessee					
46500		<u>State Education Funds</u>					
46510		TN Investment in Student Achievement (TISA)	0	30,643,452	30,643,452	0	30,643,452
46511		Basic Education Program	30,638,167	(30,638,167)	0	0	0
46515		Early Childhood Education	752,279	13,024	765,303	0	765,303
46515	SPED	State Special Education Preschool Grant	0	0	0	72,862	72,862
46590		Other State Education Funds	58,467	0	58,467	0	58,467
46590	BC	Bridge Camp	0	0	0	0	0
46590	LC	Learning Camp Transportation	0	0	0	0	0
46590	SLC	Summer Learning Camps	0	0	0	0	0
46590	SMC	STEAM Mini Camps	0	0	0	0	0
46590	ACE	Other State Education Funds	0	100,000	100,000	0	100,000
46590	FRC	Family Resource Center	0	0	0	0	0
46590	LEAP	LEAPS Grant	178,002	(178,002)	0	0	0
46590	SPARC	SPARC Grant	0	0	0	0	0
46591		Coordinated School Health	0	0	0	0	0
46592		Internet Connectivity	0	0	0	0	0
46594		Family Resource Center	0	0	0	0	0
46610		Career Ladder Program	67,000	0	67,000	0	67,000
46790		Other Vocational	0	0	0	2,863,142	2,863,142
		Total State Education Funds	31,693,915	(59,693)	31,634,222	2,936,004	34,570,226
46800		<u>Other State Revenues</u>					
46840		Alcoholic Beverage Tax	0	0	0	0	0
46851		State Revenue Sharing-T.V.A.	1,150,000	0	1,150,000	0	1,150,000
		Total Other State Revenues	1,150,000	0	1,150,000	0	1,150,000
Total State of Tennessee			32,843,915	(59,693)	32,784,222	2,936,004	35,720,226
46980		Other State Grants	0	0	0	0	0
46981		Safe Schools	0	0	0	196,802	196,802
46990		Other State Revenue	0	0	0	0	0
		Total	0	0	0	196,802	196,802

LCBOE:
LCBOE:
State SPED Preschool
Grant.

LCBOE:
Year 2 ISM Grant.

LCBOE:
Public School Safety
Grant

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
47145		Special Education Preschool - Grants to States	0	0	0	0	0
47147		Safe and Drug-Free Schools State Grant	190,732	(190,732)	0	0	0
47147	21st	Safe and Drug-Free Schools State Grant	74,250	(74,250)	0	0	0
47590	VR	Other Federal Through State VR Grant	210,632	0	210,632	0	210,632
		Total Federal Through State	475,614	(264,982)	210,632	0	210,632
47600		<u>Direct Federal Revenue</u>					
47640		ROTC Reimbursement	71,000	0	71,000	0	71,000
		Total Direct Federal Revenue	71,000	0	71,000	0	71,000
		Total Federal Government	546,614	(264,982)	281,632	0	281,632
48600		Citizens Groups					
48130		Contributions	0	0	0	0	0
48610		Donations	0	2,498	2,498	0	2,498
48610-ALT		Donations - Alternative School	0	0	0	0	0
48610-BIT		Donations - Bridges in Transition	0	0	0	0	0
48610-CAMP		Donations - Camp Bravado	0	0	0	0	0
48610-CHR		Donations - Christmas	0	0	0	0	0
48610-CL		Donations - CL	0	7,050	7,050	0	7,050
48610-FAM		Donations - FAM	0	2,400	2,400	0	2,400
48610-FRC		Donations - FRC	0	0	0	0	0
48610-GYS		Donations - GYS	0	0	0	1,000	1,000
48610-LCAP		Donations - LCA	0	0	0	0	0
48610-LCEF		Donations - LCEF	0	0	0	0	0
48610-MUSIC		Donations - MUSIC	0	0	0	0	0
48610-NMS		Donations - North Middle School	0	0	0	0	0
48610-RTI		Donations - RTI	0	0	0	0	0
48610-SHOE		Donations - SHOE	0	0	0	0	0
48610-SUP		Donations - SUP	0	0	0	2,000	2,000
48610-WSF		Donations - WSF	0	5,850	5,850	1,000	6,850
		Total Citizens Groups	0	17,798	17,798	4,000	21,798

LCBOE:
Get your selfie to school
donation.

LCBOE:
Classroom Supplies
donation.

LCBOE:
Weekend Feeding
program donation.

Loudon County Board of Education

Fund 141

Ending June 30, 2024

48990	Other						
48990	Other	0	0	0	0	0	0
49700	Insurance Recovery	0	0	0	3,661	3,661	
49800	Transfer In	0	0	0	0	0	
Total Revenues		50,561,419	(306,877)	50,254,542	3,140,467	53,395,009	
	Total Other Source	0	0	0	0	0	
Total General Purpose School		50,561,419	(306,877)	50,254,542	3,140,467	53,395,009	

LCBOE:
Insurance damage for
tree removal & window
repair

Loudon County Board of Education

Fund 141

Ending June 30, 2024

General Purpose School Expenditures							
70000		Education					
71000		Instruction					
71100		<u>Regular Instruction Program</u>					
	116	Teachers	17,357,975	0	17,357,975	0	17,357,975
	116 BC	Teachers - Bridge Camp	0	0	0	0	0
	116 SLC	Teachers - Summer Learning Camps	0	0	0	0	0
	116 SMC	Teachers - STREAM Mini Camps	0	0	0	0	0
	117	Career Ladder Program	35,000	0	35,000	0	35,000
	128	Homebound Teachers	7,000	0	7,000	0	7,000
	163	Educational Assistants	1,595,000	0	1,595,000	0	1,595,000
	163 BC	Educational Assistants - Bridge Camp	0	0	0	0	0
	163 SLC	Educational Assistants - Summer Learning Camps	0	0	0	0	0
	163 SMC	Educational Assistants - STREAM Mini Camps	0	0	0	0	0
	195	Certified Substitute Teachers	65,000	0	65,000	0	65,000
	198	Non-Certified Substitute Teachers	194,800	0	194,800	0	194,800
	201	Social Security	1,193,486	0	1,193,486	0	1,193,486
	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
	204	State Retirement	1,667,045	0	1,667,045	0	1,667,045
	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
	205-RET VIS	Employee and Dependent Insurance	2,803	0	2,803	0	2,803
	206	Life Insurance	58,592	0	58,592	0	58,592
	206-RET LIF	Life Insurance	14,700	0	14,700	0	14,700
	207	Medical Insurance	2,830,000	0	2,830,000	0	2,830,000
	207-RET MED	Medical Insurance	52,828	0	52,828	0	52,828
	208	Dental Insurance	134,543	0	134,543	0	134,543
	208-RET DEN	Dental Insurance	36,800	0	36,800	0	36,800
	210	Unemployment Compensation	25,000	0	25,000	0	25,000
	212	Employer Medicare	279,122	0	279,122	0	279,122
	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

Loudon County Board of Education

Fund 141

Ending June 30, 2024

355		Travel	7,000	0	7,000	0	7,000
399		Other Contracted Services	186,000	0	186,000	0	186,000
429		Instructional Supplies	120,000	0	120,000	(10,884)	109,116
429	BC	Instructional Supplies - Bridge Camp	0	0	0	0	0
429	SLC	Instructional Supplies - Summer Learning Camps	0	0	0	0	0
429	SMC	Instructional Supplies - STREAM Mini Camps	0	0	0	0	0
429	EES	Instructional Supplies - Eaton Elementary School	48,197	0	48,197	0	48,197
429	FLM	Instructional Supplies - Fort Loudoun Middle School	19,786	0	19,786	0	19,786
429	GBS	Instructional Supplies - Greenback School	33,196	0	33,196	0	33,196
429	HPS	Instructional Supplies - Highland Park Elementary School	25,832	0	25,832	0	25,832
429	LES	Instructional Supplies - Loudon Elementary School	32,623	0	32,623	5,000	37,623
429	LHS	Instructional Supplies - Loudon High School	46,040	0	46,040	0	46,040
429	NMS	Instructional Supplies - North Middle School	42,256	0	42,256	0	42,256
429	PES	Instructional Supplies - Philadelphia Elementary School	28,782	0	28,782	0	28,782
429	SES	Instructional Supplies - Steekee Elementary School	13,975	0	13,975	(325)	13,650
449		Textbooks	625,145	0	625,145	0	625,145
471		Software	70,000	0	70,000	0	70,000
524		In-Service Staff Development	2,000	0	2,000	0	2,000
599	FLM	Other Charges	0	0	0	0	0
599	GBS	Other Charges	0	0	0	0	0
790		Other Equipment	200,000	0	200,000	0	200,000
790	EES	Other Equipment - Eaton Elementary School	20,305	0	20,305	0	20,305
790	FLM	Other Equipment - Fort Loudoun Middle School	17,578	0	17,578	0	17,578
790	GBS	Other Equipment - Greenback School	15,929	0	15,929	0	15,929
790	HPS	Other Equipment - Highland Park Elementary School	11,993	0	11,993	0	11,993
790	LES	Other Equipment - Loudon Elementary School	17,929	0	17,929	(5,000)	12,929
790	LHS	Other Equipment - Loudon High School	25,962	0	25,962	0	25,962
790	NMS	Other Equipment - North Middle School	39,522	0	39,522	0	39,522
790	PES	Other Equipment - Philadelphia Elementary School	16,513	0	16,513	0	16,513
790	SES	Other Equipment - Steekee Elementary School	2,809	0	2,809	0	2,809
		Total Regular Instruction Program	27,219,066	0	27,219,066	(11,209)	27,207,857

LCBOE:
Moving to 141-72110-105.

LCBOE:
Moving to SES Library funds.

LCBOE:
Moving to LES instructional supplies.

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

71200		<i>Special Education Program</i>					
116		Teachers	1,684,825	0	1,684,825	LCBOE: State SPED Preschool Grant.	1,684,825
116	VR	Teachers	93,942	0	93,942		93,942
117		Career Ladder Program	4,000	0	4,000		4,000
128		Homebound Teachers	23,000	0	23,000		23,000
163		Educational Assistants	494,251	0	494,251		494,251
163	SPED	Educational Assistants	0	0	0	58,161	58,161
163	VR	Educational Assistants	57,029	0	57,029	0	57,029
171		Speech Pathologist	380,643	0	380,643	0	380,643
189		Other Salaries & Wages	40,000	0	40,000	0	40,000
195		Certified Substitute Teachers	7,130	0	7,130	0	7,130
198		Non-Certified Substitute Teachers	39,500	0	39,500	0	39,500
201		Social Security	165,127	0	165,127	0	165,127
201	SPED	Social Security	0	0	0	3,602	3,602
201	VR	Social Security	9,360	0	9,360	0	9,360
204		State Retirement	225,086	0	225,086	0	225,086
204	VR	State Retirement	15,948	0	15,948	0	15,948
205-RET	VIS	Employee and Dependent Insurance	860	0	860	0	860
206		Life Insurance	8,418	0	8,418	0	8,418
206-RET	LIF	Life Insurance	1,511	0	1,511	0	1,511
206	VR	Life Insurance - VR Grant	798	0	798	0	798
207		Medical Insurance	381,291	0	381,291	0	381,291
207-RET	MED	Medical Insurance	3,750	0	3,750	0	3,750
207	VR	Medical Insurance - VR Grant	29,856	0	29,856	0	29,856
208		Dental Insurance	17,000	0	17,000	0	17,000
208-RET	DEN	Dental Insurance	4,300	0	4,300	0	4,300
208	VR	Dental Insurance - VR Grant	1,500	0	1,500	0	1,500
212		Employer Medicare	38,650	0	38,650	0	38,650
212	SPED	Employer Medicare	0	0	0	845	845
212	VR	Employer Medicare	2,199	0	2,199	0	2,199
429		Instructional Supplies	43,752	0	43,752	0	43,752
499		Other Supplies & Materials	40,000	0	40,000	0	40,000
725		Special Education Equipment	102,500	0	102,500	0	102,500
725	SPED	Special Education Equipment	0	0	0	10,254	10,254
		Total Special Instruction Program	3,916,226	0	3,916,226	72,862	3,989,088

Loudon County Board of Education

Fund 141

Ending June 30, 2024

71300		<i>Vocational Education Program</i>					
116		Teachers	850,226	0	850,226	0	850,226
116	ISM	Teachers - ISM Grant	0	0	0	308,446	308,446
117		Career Ladder Program	3,000	0	3,000	LCBOE:	3,000
163		Educational Assistants	25,817	0	25,817	ISM Grant.	25,817
189	ISM	Other Salaries & Wages - ISM Grant	0	0	0	2,000	2,000
195		Certified Substitute Teachers	5,700	0	5,700	0	5,700
198		Non-Certified Substitute Teachers	11,000	0	11,000	0	11,000
201		Social Security	55,190	0	55,190	0	55,190
201	ISM	Social Security - ISM Grant	0	0	0	19,248	19,248
204		State Retirement	78,523	0	78,523	0	78,523
204	ISM	State Retirement - ISM Grant	0	0	0	21,141	21,141
205-RET	VIS	Employee and Dependent Insurance	173	0	173	0	173
206		Life Insurance	2,714	0	2,714	0	2,714
206	ISM	Life Insurance	0	0	0	798	798
206-RET	LIF	Life Insurance	400	0	400	0	400
207		Medical Insurance	166,360	0	166,360	0	166,360
207	ISM	Medical Insurance - ISM Grant	0	0	0	58,774	58,774
208		Dental Insurance	5,400	0	5,400	0	5,400
208	ISM	Dental Insurance	0	0	0	1,664	1,664
208-RET	DEN	Dental Insurance	810	0	810	0	810
212		Employer Medicare	12,910	0	12,910	0	12,910
212	ISM	Employer Medicare - ISM Grant	0	0	0	4,501	4,501
336		Maintenance and Repair Services-Equipment	2,300	0	2,300	0	2,300
355		Travel	8,000	0	8,000	0	8,000
425		Gasoline	200	0	200	0	200
429		Instructional Supplies	84,049	0	84,049	0	84,049
429	ISM	Instructional Supplies - ISM Grant	0	0	0	29,000	29,000
499	SPARC	Other Supplies & Materials	0	0	0	0	0
599	ISM	Other Charges - ISM Grant	0	0	0	841,973	841,973
730	ISM	Vocational Education Program - ISM Grant	0	0	0	1,287,998	1,287,998
790		Other Equipment	56,000	0	56,000	0	56,000
790	SPARC	Other Equipment	0	0	0	0	0
		Total Vocational Education Program	1,368,772	0	1,368,772	2,575,543	3,944,315
Total Instruction			32,504,064	0	32,504,064	2,637,196	35,141,260

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

72000		Support Services					
72110		Attendance					
105		Supervisor / Director	57,600	0	57,600	10,884	68,484
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
		Total Attendance	68,083	0	68,083	10,884	78,967
72120		Health Services					
105	CSH	Supervisor/Director	55,752	0	55,752		55,752
131		Medical Personnel	471,886	0	471,886		471,886
131	BC	Medical Personnel - Bridge Camp	0	0	0		0
131	SLC	Medical Personnel - Summer Learning Camps	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	20,416	53,359
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	1,265	6,765
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	296	7,139

LCBOE:
CSH amendments.

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	ACE	Other Contracted Services - ACE	0	0	0	10,000	10,000
399	SLC	Other Contracted Services - STREAM Mini Camp	0	0	0	0	0
399	CSH	Other Contracted Services	500	0	500	(500)	0
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	90,000	90,000	(10,000)	80,000
499	CSH	Other Supplies & Materials	24,160	0	24,160	(9,977)	14,183
524		In-Service/Staff Development	600	0	600	0	600
524	ACE	In-Service/Staff Development	0	10,000	10,000	0	10,000
524	CSH	In-Service/Staff Development	5,000	0	5,000	(1,500)	3,500
735	CSH	Health Equipment	17,264	0	17,264	(10,000)	7,264
		Total Health Services	803,084	100,000	903,084	0	903,084

LCBOE:
ACE amendments.

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

72130		<i>Other Student Support</i>					
117		Career Ladder Program	1,000	0	1,000	0	1,000
123		Guidance Personnel	838,156	0	838,156	0	838,156
123	BC	Guidance Personnel - Bridge Camp	0	0	0	0	0
123	SLC	Guidance Personnel - Summer Learning Camps	0	0	0	0	0
123	SMC	Guidance Personnel - STREAM Mini Camps	0	0	0	0	0
130		Social Workers	200,000	0	200,000	0	200,000
162		Clerical Personnel	181,192	0	181,192	0	181,192
201		Social Security	75,662	0	75,662	0	75,662
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
204		State Retirement	108,970	0	108,970	0	108,970
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
205-RET	VIS	Employee and Dependent Insurance	102	0	102	0	102
206		Life Insurance	3,386	0	3,386	0	3,386
206-RET	LIF	Life Insurance	480	0	480	0	480
207		Medical Insurance	216,504	0	216,504	0	216,504
207-RET	MED	Medical Insurance	0	0	0	0	0
208		Dental Insurance	8,025	0	8,025	0	8,025
208-RET	DEN	Dental Insurance	432	0	432	0	432
212		Employer Medicare	17,696	0	17,696	0	17,696
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
309	SAFE	Contracts with Government Agencies	5,000	0	5,000	0	5,000
322		Evaluation and Testing	20,000	0	20,000	0	20,000
355		Travel	500	0	500	0	500
399	SAFE	Contracted Services	50,260	0	50,260	0	50,260
524		In Service/Staff Development	5,500	0	5,500	0	5,500
524	ISM	In Service/Staff Development - ISM Grant	0	0	0	70,000	70,000
790	SAFE	Other Equipment	30,000	0	30,000	0	30,000
790	SSG		141	0	0	196,802	196,802
		Total Other Student Support	1,762,865	0	1,762,865	266,802	2,029,667

LCBOE:
Public School Safety
Grant.

Loudon County Board of Education

Fund 141

Ending June 30, 2024

72210		<u>Regular Instruction Program</u>					
105		Supervisor/Director	409,175	0	409,175	0	409,175
117		Career Ladder Program	6,000	0	6,000	0	6,000
129		Librarians	564,028	0	564,028	0	564,028
161		Secretary (s)	358,562	0	358,562	0	358,562
189		Other Salaries & Wages	157,500	0	157,500	0	157,500
201		Social Security	92,707	0	92,707	0	92,707
204		State Retirement	126,363	0	126,363	0	126,363
205-RET	VIS	Employee and Dependent Insurance	465	0	465	0	465
206		Life Insurance	3,928	0	3,928	0	3,928
206-RET	LIF	Life Insurance	1,790	0	1,790	0	1,790
207		Medical Insurance	247,462	0	247,462	0	247,462
207-RET	MED	Medical Insurance	5,000	0	5,000	0	5,000
208		Dental Insurance	8,925	0	8,925	0	8,925
208-REF	DEN	Dental Insurance	3,610	0	3,610	0	3,610
212		Employer Medicare	21,682	0	21,682	0	21,682
355		Travel	17,000	0	17,000	0	17,000
432	EES	Library Books/Media - Eaton Elementary School	8,768	0	8,768	0	8,768
432	FLM	Library Books/Media - Fort Loudoun Middle School	4,697	0	4,697	0	4,697
432	GBS	Library Books/Media - Greenback School	13,385	0	13,385	0	13,385
432	HPS	Library Books/Media - Highland Park Elementary	3,659	0	3,659	0	3,659
432	LES	Library Books/Media - Loudon Elementary School	5,606	0	5,606	0	5,606
432	LHS	Library Books/Media - Loudon High School	4,536	0	4,536	0	4,536
432	NMS	Library Books/Media - North Middle School	6,696	0	6,696	0	6,696
432	PES	Library Books/Media - Philadelphia Elementary School	2,137	0	2,137	0	2,137
432	SES	Library Books/Media - Steekee Elementary School	3,500	0	3,500	325	3,825
499		Other Supplies & Materials	5,000	0	5,000	0	5,000
524		In-Service/Staff Development	12,000	0	12,000	0	12,000
524	EES	In-Service/Staff Development - Eaton Elementary	5,500	0	5,500	0	5,500
524	FLM	In-Service/Staff Development - Fort Loudoun Middle School	5,300	0	5,300	0	5,300
524	GBS	In-Service/Staff Development - Greenback School	13,300	0	13,300	0	13,300
524	HPS	In-Service/Staff Development - Highland Park Elementary	4,900	0	4,900	0	4,900
524	LES	In-Service/Staff Development - Loudon Elementary School	5,000	0	5,000	0	5,000
524	LHS	In-Service/Staff Development - Loudon High School	5,255	0	5,255	0	5,255
524	NMS	In-Service/Staff Development - North Middle School	6,750	0	6,750	0	6,750
524	PES	In-Service/Staff Development - Philadelphia Elementary School	6,400	0	6,400	0	6,400
524	SES	In-Service/Staff Development - Steekee Elementary School	4,000	0	4,000	0	4,000
		Total Regular Instruction Program	2,150,586	0	2,150,586	325	2,150,911

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

72220		<u>Special Education Program</u>					
105		Supervisor/Director	30,606	0	30,606	0	30,606
117		Career Ladder Program	1,000	0	1,000	0	1,000
124		Psychological Personnel	294,365	0	294,365	0	294,365
171		Speech Pathologist	0	0	0	0	0
201		Social Security	20,211	0	20,211	0	20,211
204		State Retirement	29,338	0	29,338	0	29,338
205-RET	VIS	Employee and Dependent Insurance	203	0	203	0	203
206		Life Insurance	1,200	0	1,200	0	1,200
206-RET	LIF	Life Insurance	385	0	385	0	385
207		Medical Insurance	58,870	0	58,870	0	58,870
207-RET	MED	Medical Insurance	3,900	0	3,900	0	3,900
208		Dental Insurance	2,625	0	2,625	0	2,625
208-REF	DEN	Dental Insurance	863	0	863	0	863
212		Employer Medicare	4,727	0	4,727	0	4,727
348		Postal Charges	1,000	0	1,000	0	1,000
355		Travel	21,650	0	21,650	0	21,650
399		Other Contracted Services	153,250	0	153,250	0	153,250
524		In-Service/Staff Development	0	0	0	0	0
		Total Special Education Program	624,193	0	624,193	0	624,193

Loudon County Board of Education

Fund 141

Ending June 30, 2024

72230		<u>Vocational Education Program</u>					
105		Supervisor/Director	85,770	0	85,770	0	85,770
162		Clerical Personnel	49,100	0	49,100	0	49,100
201		Social Security	8,362	0	8,362	0	8,362
204		State Retirement	11,014	0	11,014	0	11,014
205-RET	VIS	Employee and Dependent Insurance	102	0	102	0	102
206		Life Insurance	360	0	360	0	360
206-RET	LIF	Life Insurance	300	0	300	0	300
207		Medical Insurance	16,930	0	16,930	0	16,930
207-RET	MED	Medical Insurance	0	0	0	0	0
208		Dental Insurance	845	0	845	0	845
208-REF	DEN	Dental Insurance	440	0	440	0	440
212		Employer Medicare	1,956	0	1,956	0	1,956
348		Postal Charges	500	0	500	0	500
355		Travel	500	0	500	0	500
399		Other Contracted Services	2,000	0	2,000	0	2,000
524		In-Service/Staff Development	5,000	0	5,000	0	5,000
		Total Vocational Education Program	183,179	0	183,179	0	183,179

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	2,498	171,088	0	171,088
		Total Central & Other Transportation	1,111,713	2,498	1,114,211	0	1,114,211

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	0	112,240
201		Social Security	6,960	0	6,960	0	6,960
204		State Retirement	6,427	0	6,427	0	6,427
206		Life Insurance	1,600	0	1,600	0	1,600
208		Dental Insurance	2,650	0	2,650	0	2,650
212		Employer Medicare	1,628	0	1,628	0	1,628
304		Architects	0	0	0	0	0
305		Audit Services	12,300	1,200	13,500	0	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	(14,502)	14,647	(502)	14,145
508		Premium on Corporate Surety Bonds	400	0	400	0	400
509		Refunds	15,000	0	15,000	65,709	80,709
510		Trustee's Commission	335,000	0	335,000	0	335,000
513		Workman's Compensation Insurance	186,181	(9,288)	176,893		176,893
524		In Service/Staff Development	35,000	0	35,000		35,000
599		Other Charges	0	0	0		0
		Total Board of Education	785,535	(22,590)	762,945	65,207	828,152

LCBOE:
#143 Debt repayment.

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

72320		<u>Office of the Superintendent</u>					
101		County Official/Administrative Office	156,000	0	156,000	0	156,000
117		Career Ladder Program	1,000	0	1,000	0	1,000
161		Secretary (s)	53,760	0	53,760	0	53,760
189		Other Salaries & Wages	7,200	0	7,200	0	7,200
201		Social Security	13,514	0	13,514	0	13,514
204		State Retirement	17,845	0	17,845	0	17,845
205-RET	VIS	Employee and Dependent Insurance	0	0	0	0	0
206		Life Insurance	350	0	350	0	350
206-RET	LIF	Life Insurance	0	0	0	0	0
207		Medical Insurance	31,767	0	31,767	0	31,767
208		Dental Insurance	1,354	0	1,354	0	1,354
208-REF	DEN	Dental Insurance	0	0	0	0	0
212		Employer Medicare	3,161	0	3,161	0	3,161
302		Advertising	1,000	0	1,000	0	1,000
307		Communication	52,000	0	52,000	0	52,000
320		Dues & Memberships	20,000	0	20,000	0	20,000
348		Postal Charges	3,000	0	3,000	0	3,000
355		Travel	500	0	500	0	500
399		Other Contracted Services	38,000	0	38,000	0	38,000
435		Office Supplies	8,000	0	8,000	0	8,000
524		In Service/Staff Development	7,000	0	7,000	0	7,000
599		Other Charges	3,500	0	3,500	0	3,500
		Total Office of the Superintendent	418,951	0	418,951	0	418,951

Loudon County Board of Education

Fund 141

Ending June 30, 2024

72410		<i>Office of the Principal</i>					
104		Principals	931,731	0	931,731	0	931,731
117		Career Ladder Program	4,000	0	4,000	0	4,000
201		Social Security	58,016	0	58,016	0	58,016
204		State Retirement	84,220	0	84,220	0	84,220
205-RET	VIS	Employee and Dependent Insurance	182	0	182	0	182
206		Life Insurance	1,450	0	1,450	0	1,450
206-RET	LIF	Life Insurance	2,000	0	2,000	0	2,000
207		Medical Insurance	116,550	0	116,550	0	116,550
207-RET	MED	Medical Insurance	4,350	0	4,350	0	4,350
208		Dental Insurance	4,630	0	4,630	0	4,630
208-REF	DEN	Dental Insurance	3,400	0	3,400	0	3,400
212		Employer Medicare	13,570	0	13,570	0	13,570
307		Communication	115,000	0	115,000	0	115,000
348		Postage	5,000	0	5,000	0	5,000
355		Travel	10,000	0	10,000	0	10,000
524		In Service/Staff Development	3,000	0	3,000	0	3,000
599		Other Charges	0	0	0	0	0
790		Other Equipment	0	0	0	0	0
		Total Office of the Principal	1,357,099	0	1,357,099	0	1,357,099
72510		<i>Fiscal Services</i>					
119		Accountants/Bookkeepers	76,621	0	76,621	0	76,621
201		Social Security	4,751	0	4,751	0	4,751
204		State Retirement	5,142	0	5,142	0	5,142
206		Life Insurance	165	0	165	0	165
206-RET	LIF	Life Insurance	86	0	86	0	86
207		Medical Insurance	7,284	0	7,284	0	7,284
208		Dental Insurance	375	0	375	0	375
212		Employer Medicare	1,111	0	1,111	0	1,111
355		Travel	200	0	200	0	200
524		In Service/Staff Development	1,800	0	1,800	0	1,800
		Total Fiscal Services	97,535	0	97,535	0	97,535

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

72610		<u>Operation of Plant</u>					
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	LCBOE:	840
207		Medical Insurance	57,551	0	57,551	Insurance damage for	57,551
208		Dental Insurance	2,255	0	2,255	tree removal & window	2,255
208-RET	DEN	Dental Insurance	2,102	0	2,102	repair. \$50,000 for	2,102
212		Employer Medicare	3,140	0	3,140	playground accessibility.	3,140
399		Other Contracted Services	1,738,307	391,178	2,129,485	0	2,183,146
399	FLM	Other Contracted Services- Fort Loudoun Middle S	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 School	25,000	0	25,000	0	25,000
399	NMS	Other Contracted Services - North Middle School	10,000	0	10,000	0	10,000
399	PES	Other Contracted Services - Philadelphia Elementa	10,000	0	10,000	LCBOE:	10,000
415		Electricity	1,150,000	0	1,150,000	Insurance for dwelling at	1,150,000
425		Gasoline	5,000	0	5,000	new school location.	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	76,649	486,224	502	486,726
599		Other Charges	0	0	0	0	0
		Total Operation of Plant	3,979,639	467,827	4,447,466	54,163	4,501,629

Loudon County Board of Education

Fund 141

Ending June 30, 2024

72620		<u>Maintenance of Plant</u>					
316		Contributions	0	0	0	0	0
335		Maintenance and Repair Services-Building	275,000	0	275,000	0	275,000
338	SES	Maintenance and Repair Services-Vehicles	2,000	0	2,000	0	2,000
		Total Maintenance of Plant	277,000	0	277,000	0	277,000
72710		<u>Transportation</u>					
105		Supervisor/Director	64,960	0	64,960	0	64,960
189		Other Salaries & Wages	0	0	0	0	0
201		Social Security	4,028	0	4,028	0	4,028
204		State Retirement	4,359	0	4,359	0	4,359
206		Life Insurance	160	0	160	0	160
207		Medical Insurance	10,100	0	10,100	0	10,100
208		Dental Insurance	375	0	375	0	375
212		Employer Medicare	942	0	942	0	942
313		Contracts with Parents	12,070	0	12,070	0	12,070
315		Contracts with Vehicle Owners	2,256,956	0	2,256,956	0	2,256,956
315	SPED	Contracts with Vehicle Owners	55,000	0	55,000	0	55,000
327		Freight Expenses	100	0	100	0	100
336		Maintenance and Repair Services - Equipment	6,243	0	6,243	0	6,243
340		Medical and Dental Services	3,000	0	3,000	0	3,000
348		Postal Charges	100	0	100	0	100
355		Travel	1,750	0	1,750	0	1,750
399		Other Contracted Services	6,000	0	6,000	0	6,000
435		Office Supplies	2,000	0	2,000	0	2,000
524		In-Service/Staff Development	5,000	0	5,000	0	5,000
599		Other Charges	5,985	0	5,985	0	5,985
790		Other Equipment	4,000	0	4,000	0	4,000
		Total Transportation	2,443,128	0	2,443,128	0	2,443,128
72901		Education COVID-19					
72901		<u>Support Services</u>					
499		Other Supplies & Materials	50,000	0	50,000	0	50,000
		Total COVID-19	50,000	0	50,000	0	50,000
		Total Support Services	16,112,590	547,735	16,660,325	397,381	17,057,706
Total Education			48,616,654	547,735	49,164,389	3,034,577	52,198,966

BOE September 14, 2023

Budget Committee September 18, 2023

County Commission October 2, 2023

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
201	SLC	Social Security	0	0	0	0	0
204	SLC	State Retirement	0	0	0	0	0
212	SLC	Employer Medicare	0	0	0	0	0
		Total Food Service	0	0	0	0	0
73300		<u>Community Services</u>					
105	CCLC	Supervisor/Director - CCLC	11,673	(11,673)	0	0	0
105	LEAP	Supervisor/Director - LEAP Grant	18,797	(18,797)	0	0	0
116	CCLC	Teachers - CCLC	121,000	(121,000)	0	0	0
116	CCLC-EES	Teachers - CCLC	52,000	(52,000)	0	0	0
116	LEAP	Teachers - LEAP	117,000	(117,000)	0	0	0
163	CCLC	Educational Assistants - CCLC Grant	31,000	(31,000)	0	0	0
163	CCLC-EES	Educational Assistants - CCLC Grant	10,000	(10,000)	0	0	0
163	LEAP	Educational Assistants - LEAPS Grant	15,000	(15,000)	0	0	0
189	FRC	Other Salaries & Wages - FRC	25,893	0	25,893	0	25,893
201		Social Security	0	0	0	0	0
201	CCLC	Social Security CCLC Grant	10,148	(10,148)	0	0	0
201	CCLC-EES	Social Security CCLC Grant	3,844	(3,844)	0	0	0
201	FRC	Social Security - FRC Grant	1,605	0	1,605	0	1,605
201	LEAP	Social Security - LEAPS Grant	9,349	(9,349)	0	0	0
204		State Retirement	0	0	0	0	0
204	CCLC	State Retirement - CCLC Grant	12,528	(12,528)	0	0	0
204	CCLC-EES	State Retirement - CCLC Grant	5,190	(5,190)	0	0	0
204	FRC	State Retirement - FRC Grant	1,738	0	1,738	0	1,738
204	LEAP	State Retirement - LEAPS Grant	11,174	(11,174)	0	0	0
206		Life Insurance	188	0	188	0	188
206-RET	LIF	Life Insurance	216	0	216	0	216
206	LEAP	Life Insurance - LEAPS Grant	0	0	0	0	0
207		Medical Insurance	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	(2,080)	0	0	0
212	CCLC-EES	Employer Medicare - CCLC Grant	899	(899)	0	0	0
212	FRC	Employer Medicare FRC	375	0	375	0	375
212	LEAP	Employer Medicare - LEAPS Grant	2,186	(2,186)	0	0	0

BOE September 14, 2023

Budget Committee September 18, 2023

County Commission October 2, 2023

Loudon County Board of Education

Fund 141

Ending June 30, 2024

355		Travel	1,500	0	1,500	0	1,500
355	CCLC	Travel - CCLC	50	(50)	0	0	0
355	CCLC-EES	Travel - CCLC	50	(50)	0	0	0
355	LEAP	Travel - LEAPS Grant	50	(50)	0	0	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	9,842	9,842	1,000	10,842
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	(2,253)	0	0	0
499	CCLC-EES	Other Supplies & Materials - CCLC	2,267	(2,267)	0	0	0
499	CHR	Other Supplies & Materials - CHR	0	6,907	6,907	0	6,907
499	CL	Other Supplies & Materials - CL	0	11,510	11,510	0	11,510
499	FAM	Other Supplies & Materials - FAM	0	3,425	3,425	0	3,425
499	GYS	Other Supplies & Materials - GYS	0	0	0	1,000	1,000
499	LEAP	Other Supplies & Materials - LEAPS Grant	4,446	(4,446)	0	0	0
499	SUP	Other Supplies & Materials - SUP	0	0	0	2,000	2,000
524		In Service/Staff Development	500	0	500	0	500
524	CCLC	In Service/Staff Development - CCLC	0	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	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
		Total Community Services	496,209	-411,300	84,909	4,000	88,909

LCBOE:
Weekend feeding
donation.

LCBOE:
Get your selfie to school
donation.

LCBOE:
Classroom Supplies
donation.

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

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	0	4,080
198		Non-Certified Substitute Teachers	10,250	0	10,250	0	10,250
201		Social Security	41,790	0	41,790	0	41,790
204		State Retirement	54,950	0	54,950	0	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	5,500	102,330	0	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	1,447	85,034	0	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
		Total Early Childhood Education	975,640	6,947	982,587	0	982,587
76000		Capital Outlay					
76100		<u>Regular Capital Outlay</u>					
399	ISM	Other Contracted Services - ISM Grant	0	0	0	80,378	80,378
799	ISM	Other Capital Outlay	0	0	0	137,221	137,221
		Total Regular Capital Outlay	0	0	0	217,599	217,599

Loudon County Board of Education

Fund 141

Ending June 30, 2024

80000		Debt Service					
82130		<i>Principal</i>					
601		Principal On Bonds	0	0	0	0	0
602		Principal on Notes	0	0	0	0	0
			0	0	0	0	0
82300		Other Debt Service					
82330		<i>Education</i>					
699		Other Debt Service	0	0	0	0	0
		Total Education Debt Service	0	0	0	0	0
80000		Total Education Debt Service	0	0	0	0	0
90000		Capital Projects					
99000		Other Uses					
99100		<i>Transfer out</i>					
590		Transfer to other funds	0	0	0	0	0
		Total Expenditures	50,088,503	143,382	50,231,885	3,256,176	53,488,061
		Total Other Uses	0	0	0	0	0
Total General Purpose School			50,088,503	143,382	50,231,885	3,256,176	53,488,061

BOE September 14, 2023

Budget Committee September 18, 2023

County Commission October 2, 2023

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	-306,877	50,254,542	3,140,467	53,395,009
Total Available Funds			55,606,418	-306,877	55,299,541	3,140,467	58,440,008
Total Expenditures			50,088,503	143,382	50,231,885	3,256,176	53,488,061
Estimated Ending Fund Balance			5,517,915	-450,259	5,067,656	-115,709	4,951,947
* \$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	4,212,394	553,636.91	7,295,096
Total Expenditures	2,529,065	4,212,394	553,636.91	7,295,096
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 2nd day of October 2023.

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

Federal Fund 142
Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
5	Federal Funds School							
6								
7	Sub Fund		010 - Consolidated Administration Revenue					
8								
9	47100		Federal Through State					
10	47141		Title I Grants to Local Educ Agencies	99,300.00	0.00	99,300.00	0.00	99,300.00
11								
12	47141		Title I-C Grants to Local Educ Agencies	2,156.00	0.00	2,156.00	0.00	2,156.00
13								
14	47146		English Language Acquisition Grants	600.00	0.00	600.00	0.00	600.00
15								
16	47189		Eisenhower Prof Development State Grants	26,000.00	0.00	26,000.00	0.00	26,000.00
17								
18	47147		Safe & Drug Free Schools	1,650.00	0.00	1,650.00	0.00	1,650.00
19								
20	49000		Other Revenue Sources					
21	49800		Transfers In	0.00	0.00	0.00	0.00	0.00
22								
23			Total Other Revenue	129,706.00	0.00	129,706.00	0.00	129,706.00
24								
25	Sub Fund		010 - Consolidated Administration Expenses					
26								
27	72210							
28	105		Supervisory/Director	72,100.00	0.00	72,100.00	0.00	72,100.00
29	161		Secretary(s)	24,519.00	0.00	24,519.00	0.00	24,519.00
30	201		Social Security	5,990.00	0.00	5,990.00	0.00	5,990.00
31	204		State Retirement	8,396.00	0.00	8,396.00	0.00	8,396.00
32	206		Life Insurance	0.00	0.00	0.00	0.00	0.00
33	207		Medical Insurance	0.00	0.00	0.00	0.00	0.00
34	208		Dental Insurance	0.00	0.00	0.00	0.00	0.00
35	212		Employer Medicare	1,401.00	0.00	1,401.00	0.00	1,401.00
36	355		Travel	2,000.00	0.00	2,000.00	0.00	2,000.00
37	499		Other Supplies and Materials	300.00	0.00	300.00	0.00	300.00
38	524		In Service/Staff Development	15,000.00	0.00	15,000.00	0.00	15,000.00
39	599		Other Charges	0.00	0.00	0.00	0.00	0.00
40			Total Expenditures Consolidated Administration	129,706.00	0.00	129,706.00	0.00	129,706.00
41								
42			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
43								
44			Revenues	129,706.00	0.00	129,706.00	0.00	129,706.00
45								
46			Expenditures	129,706.00	0.00	129,706.00	0.00	129,706.00
47								
48			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

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	Account Number		9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
49								
50	Sub Fund		109 - Title I Revenue					
51								
52	47000		Federal Government					
53								
54	47100		Federal Through State					
55	47141		Title I Grants to Local Educ Agencies	890,543.72	0.00	890,543.72	0.00	890,543.72
56								
57	47141-CAR22		Title I Grants to Local Educ Agencies	0.00	0.00	0.00	0.00	0.00
58								
59			Total Federal Through State	890,543.72	0.00	890,543.72	0.00	890,543.72
60								
61			Total Federal Government	890,543.72	0.00	890,543.72	0.00	890,543.72
62								
63			Total Revenue	890,543.72	0.00	890,543.72	0.00	890,543.72
64								
65			Total Other Sources	0.00	0.00	0.00	0.00	0.00
66								
67			Total Title I Revenue	890,543.72	0.00	890,543.72	0.00	890,543.72
68								
69								
70	Sub Fund		109 - Title I Expenses					
71								
72	70000		Education					
73								
74	71000		Instruction					
75								
76	71100		Regular Instruction Program					
77	116		Teachers	430,196.00	0.00	430,196.00	0.00	430,196.00
78	163		Educational Assistants	55,193.00	0.00	55,193.00	0.00	55,193.00
79	189		Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
80	195		Certified Substitute Teachers	3,850.00	0.00	3,850.00	0.00	3,850.00
81	198		Non-certified Substitute Teachers	5,225.00	0.00	5,225.00	0.00	5,225.00
82	201		Social Security	31,357.00	0.00	31,357.00	0.00	31,357.00
83	204		State Retirement	39,982.00	0.00	39,982.00	0.00	39,982.00
84	206		Life Insurance	1,227.00	0.00	1,227.00	0.00	1,227.00
85	207		Medical Insurance	66,918.00	0.00	66,918.00	0.00	66,918.00
86	208		Dental Insurance	2,213.00	0.00	2,213.00	0.00	2,213.00
87	212		Employer Medicare	7,334.00	0.00	7,334.00	0.00	7,334.00
88	429		Instructional Supplies	40,000.00	0.00	40,000.00	0.00	40,000.00
89	722		Regular Instruction Equipment	30,837.28	0.00	30,837.28	0.00	30,837.28
90								
91			Total Regular Instruction Program	714,332.28	0.00	714,332.28	0.00	714,332.28
92								

Federal Fund 142
Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
93								
94								
95	Sub Fund		109 - Title I					
96								
97	70000		Education					
98								
99	72000		Support Services					
100								
101	72130		Other Student Support					
102		189	Other Salaries & Wages	27,878.00	0.00	27,878.00	0.00	27,878.00
103		201	Social Security	1,728.00	0.00	1,728.00	0.00	1,728.00
104		204	State Retirement	1,871.00	0.00	1,871.00	0.00	1,871.00
105		212	Employer Medicare	404.00	0.00	404.00	0.00	404.00
106		355	Travel	400.00	0.00	400.00	0.00	400.00
107		599	Other Charges	12,905.44	0.00	12,905.44	0.00	12,905.44
108								
109			Total Support Services	45,186.44	0.00	45,186.44	0.00	45,186.44
110								
111	Sub Fund		109 - Title I					
112								
113	70000		Education					
114								
115	72000		Instruction					
116								
117	72210		ESEA Title I					
118		189	Other Salaries and Wages	84,328.00	0.00	84,328.00	0.00	84,328.00
119		201	Social Security	5,228.00	0.00	5,228.00	0.00	5,228.00
120		204	State Retirement	7,328.00	0.00	7,328.00	0.00	7,328.00
121		206	Life Insurance	160.00	0.00	160.00	0.00	160.00
122		207	Medical Insurance	13,082.00	0.00	13,082.00	0.00	13,082.00
123		208	Dental Insurance	376.00	0.00	376.00	0.00	376.00
124		212	Employer Medicare	1,223.00	0.00	1,223.00	0.00	1,223.00
125		355	Travel	1,000.00	0.00	1,000.00	0.00	1,000.00
126		399	Other Contracted Services	0.00	0.00	0.00	0.00	0.00
127		499	Other Supplies and Materials	300.00	0.00	300.00	0.00	300.00
128		524	In-Service/Staff Development	18,000.00	0.00	18,000.00	0.00	18,000.00
129		790	Other Equipment	0.00	0.00	0.00	0.00	0.00
130								
131			Total ESEA Title I	131,025.00	0.00	131,025.00	0.00	131,025.00
132								

Federal Fund 142
Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
133								
134	99100		Transfers Out & Indirect Cost					
135	504		Indirect Cost	0.00	0.00	0.00	0.00	0.00
136	590		Cumulative Transfers (including Consolidated Admin)	0.00	0.00	0.00	0.00	0.00
137				0.00	0.00	0.00	0.00	0.00
138								
139								
140			Total Expenditures Title I	890,543.72	0.00	890,543.72	0.00	890,543.72
141								
142			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
143								
144			Revenues	890,543.72	0.00	890,543.72	0.00	890,543.72
145								
146			Expenditures	890,543.72	0.00	890,543.72	0.00	890,543.72
147								
148			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
149								
150								

Federal Fund 142
Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
151	Sub Fund		139 - Title I-C Revenue					
152								
153	47000		Federal Government					
154								
155	47100		<i>Federal Through State</i>					
156		47141	Title I-C	11,250.00	0.00	11,250.00	0.00	11,250.00
157								
158			Total Federal Through State	11,250.00	0.00	11,250.00	0.00	11,250.00
159								
160			Total Federal Government	11,250.00	0.00	11,250.00	0.00	11,250.00
161								
162			Total Revenue	11,250.00	0.00	11,250.00	0.00	11,250.00
163								
164			Total Other Sources	0.00	0.00	0.00	0.00	0.00
165								
166			Total Title I-C Revenue	11,250.00	0.00	11,250.00	0.00	11,250.00
167								
168								
169	Sub Fund		139 - Title I-C Expenses					
170								
171	70000		Education					
172								
173	72130		<i>Other Student Support</i>					
174		189	Other Salaries & Wages	4,500.00	0.00	4,500.00	0.00	4,500.00
175		201	Social Security	248.00	0.00	248.00	0.00	248.00
176		204	State Retirement	412.00	0.00	412.00	0.00	412.00
177		212	Employer Medicare	58.00	0.00	58.00	0.00	58.00
178		307	Communication	528.00	0.00	528.00	0.00	528.00
179		355	Travel	312.50	0.00	312.50	0.00	312.50
180		524	In-Service/Staff Development	1,400.00	0.00	1,400.00	0.00	1,400.00
181		599	Other Charges	500.00	0.00	500.00	0.00	500.00
182		790	Other Equipment	3,291.50	0.00	3,291.50	0.00	3,291.50
183								
184			Total	11,250.00	0.00	11,250.00	0.00	11,250.00
185								
186			Total Expenditures I-C	11,250.00	0.00	11,250.00	0.00	11,250.00
187								
188			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
189								
190			Revenues	11,250.00	0.00	11,250.00	0.00	11,250.00
191								
192			Expenditures	11,250.00	0.00	11,250.00	0.00	11,250.00
193								
194			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

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	Account Number		9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
195								
196	Sub Fund		171 - Title I School Improvement Revenue					
197								
198	47000		Federal Government					
199								
200	47100		<i>Federal Through State</i>					
201	47141		School Improvement Grants	0.00	0.00	0.00	0.00	0.00
202								
203			Total Federal Through State	0.00	0.00	0.00	0.00	0.00
204								
205			Total Federal Government	0.00	0.00	0.00	0.00	0.00
206								
207			Total Revenue	0.00	0.00	0.00	0.00	0.00
208								
209			Total Other Sources	0.00	0.00	0.00	0.00	0.00
210								
211			Total Title I Revenue	0.00	0.00	0.00	0.00	0.00
212								
213								
214	Sub Fund		171 - Title I School Improvement Expenses					
215								
216	70000		Education					
217								
218	71000		Instruction					
219								
220	71100		<i>Regular Instruction Program</i>					
221	163		Educational Assistants	0.00	0.00	0.00	0.00	0.00
222	198		Non-certified Substitute Teachers	0.00	0.00	0.00	0.00	0.00
223	201		Social Security	0.00	0.00	0.00	0.00	0.00
224	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
225								
226			Total Regular Instruction Program	0.00	0.00	0.00	0.00	0.00
227								
228	72130		<i>Other Student Support</i>					
229	169		Part-time Personnel	0.00	0.00	0.00	0.00	0.00
230	201		Social Security	0.00	0.00	0.00	0.00	0.00
231	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
232								
233			Total Student Support	0.00	0.00	0.00	0.00	0.00
234								

Federal Fund 142
Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
235	Sub Fund		171 - Title I School Improvement Expenses					
236								
237	70000		Education					
238								
239	72000		Support Services					
240								
241	72210		Support Services					
242	524		In Services/Staff Development	0.00	0.00	0.00	0.00	0.00
243								
244			Total Support Services	0.00	0.00	0.00	0.00	0.00
245								
246								
247								
248			Total Expenditures Title I	0.00	0.00	0.00	0.00	0.00
249								
250			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
251								
252			Revenues	0.00	0.00	0.00	0.00	0.00
253								
254			Expenditures	0.00	0.00	0.00	0.00	0.00
255								
256			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
257								

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	Account Number		9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
258	47000		Federal Government					
259								
260	Sub Fund		209 - Title IIA Teacher Quality Revenue					
261								
262	47100		<i>Federal Through State</i>					
263		47189	Eisenhower Prof Development State Grants	154,978.49	0.00	154,978.49	0.00	154,978.49
264								
265	47147		Safe & Drug Free Schools	0.00	0.00	0.00	0.00	0.00
266								
267	47189-CAR22		Eisenhower Prof Development State Grants	0.00	0.00	0.00	0.00	0.00
268								
269	49800		Transfer In	0.00	0.00	0.00	0.00	0.00
270								
271			Total Federal Through State	154,978.49	0.00	154,978.49	0.00	154,978.49
272								
273			Total Federal Government	154,978.49	0.00	154,978.49	0.00	154,978.49
274								
275			Total Revenue	154,978.49	0.00	154,978.49	0.00	154,978.49
276								
277			Total Other Sources	0.00	0.00	0.00	0.00	0.00
278								
279			Total Title IIA - Teacher Quality Revenue	154,978.49	0.00	154,978.49	0.00	154,978.49
280								
281								
282	Sub Fund		209 - Title IIA Teacher Quality Expenses					
283								
284	70000		Education					
285								
286	71000		Instruction					
287								
288	71100		<i>Regular Instruction Program</i>					
289	189		Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
290	195		Certified Subs	2,000.00	0.00	2,000.00	0.00	2,000.00
291	198		Non-Cert Subs	2,000.00	0.00	2,000.00	0.00	2,000.00
292	201		Social Security	248.00	0.00	248.00	0.00	248.00
293	204		State Retirement	0.00	0.00	0.00	0.00	0.00
294	212		Employer Medicare	58.00	0.00	58.00	0.00	58.00
295	429		Supplies/Materials	0.00	0.00	0.00	0.00	0.00
296	499		Other Supplies/Materials	0.00	0.00	0.00	0.00	0.00
297								
298			Total Regular Instruction Program	4,306.00	0.00	4,306.00	0.00	4,306.00
299								
300								

Federal Fund 142
Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
301	Sub Fund		209 - Title IIA Teacher Qunlity					
302								
303	70000		Education					
304								
305	72000		Support Services					
306								
307	72130		ESEA Title II A					
308		322	Evaluation and Testing	0.00	0.00	0.00	0.00	0.00
309				0.00	0.00	0.00	0.00	0.00
310								
311	72210		ESEA Title II A					
312		189	Other Salaries & Wages	110,328.00	0.00	110,328.00	0.00	110,328.00
313		201	Social Security	6,840.00	0.00	6,840.00	0.00	6,840.00
314		204	State Retirement	7,722.00	0.00	7,722.00	0.00	7,722.00
315		206	Life Insurance	160.00	0.00	160.00	0.00	160.00
316		207	Medical Insurance	10,812.00	0.00	10,812.00	0.00	10,812.00
317		208	Dental Insurance	380.00	0.00	380.00	0.00	380.00
318		212	Employer Medicare	1,600.00	0.00	1,600.00	0.00	1,600.00
319		355	Travel	1,330.49	0.00	1,330.49	0.00	1,330.49
320		399	Contracted Services	0.00	0.00	0.00	0.00	0.00
321		499	Other Supplies and Materials	500.00	0.00	500.00	0.00	500.00
322		524	In-Service/Staff Development	11,000.00	0.00	11,000.00	0.00	11,000.00
323		599	Other Charges	0.00	0.00	0.00	0.00	0.00
324				150,672.49	0.00	150,672.49	0.00	150,672.49
325								
326	99100		Transfers Out & Indirect Cost					
327		504	Indirect Cost	0.00	0.00	0.00	0.00	0.00
328		590	Cumulative Transfers (including Consolidated Admin)	0.00	0.00	0.00	0.00	0.00
329				0.00	0.00	0.00	0.00	0.00
330								
331								
332			Total Expenditures II	154,978.49	0.00	154,978.49	0.00	154,978.49
333								
334			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
335								
336			Revenues	154,978.49	0.00	154,978.49	0.00	154,978.49
337								
338			Expenditures	154,978.49	0.00	154,978.49	0.00	154,978.49
339								
340			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

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

	A	C	D	E	F	G	H
1		Federal Fund 142					
2	Account Number	9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4							
341							
342	Sub Fund	309 - Title III Revenue					
343							
344	47000	Federal Government					
345							
346	47100	Federal Through State					
347	47146	Title II English Language Acquisition Grants	29,501.98	0.00	29,501.98	0.00	29,501.98
348							
349	47146-CAR22	Title II English Language Acquisition Grants	0.00	0.00	0.00	0.00	0.00
350							
351		Total Federal Through State	29,501.98	0.00	29,501.98	0.00	29,501.98
352							
353		Total Federal Government	29,501.98	0.00	29,501.98	0.00	29,501.98
354							
355		Total Revenue	29,501.98	0.00	29,501.98	0.00	29,501.98
356							
357		Total Other Sources	0.00	0.00	0.00	0.00	0.00
358							
359		Total Title III Revenue	29,501.98	0.00	29,501.98	0.00	29,501.98
360							
361							
362	Sub Fund	309 - Title III Expenses					
363							
364	70000	Education					
365							
366	71000	Instruction					
367							
368	71100	Regular Instruction Program					
369	189	Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
370	195	Certified Subs	440.00	0.00	440.00	0.00	440.00
371	198	Non-Cert Subs	1,260.00	0.00	1,260.00	0.00	1,260.00
372	201	Social Security	105.40	0.00	105.40	0.00	105.40
373	204	State Retirement	0.00	0.00	0.00	0.00	0.00
374	206	Life Insurance	0.00	0.00	0.00	0.00	0.00
375	207	Medical Insurance	0.00	0.00	0.00	0.00	0.00
376	208	Dental Insurance	0.00	0.00	0.00	0.00	0.00
377	212	Employer Medicare	24.65	0.00	24.65	0.00	24.65
378	399	Other Contracted Services	0.00	0.00	0.00	0.00	0.00
379	429	Instructional Supplies	7,200.00	0.00	7,200.00	0.00	7,200.00
380	471	Software	12,500.00	0.00	12,500.00	0.00	12,500.00
381	722	Regular Instruction Equipment	0.00	0.00	0.00	0.00	0.00
382							
383		Total Regular Instruction Program	21,530.05	0.00	21,530.05	0.00	21,530.05
384							

Federal Fund 142
Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
385	Sub Fund		309 Title III					
386								
387	70000		Education					
388								
389	72000		Support Services					
390								
391	72210							
392	189		Other Salaries & Wages	3,802.50	0.00	3,802.50	0.00	3,802.50
393	201		Social Security	235.76	0.00	235.76	0.00	235.76
394	204		State Retirement	342.23	0.00	342.23	0.00	342.23
395	212		Employer Medicare	55.14	0.00	55.14	0.00	55.14
396	499		Other Supplies & Materials	750.00	0.00	750.00	0.00	750.00
397	524		In-Service/Staff Development	0.00	0.00	0.00	0.00	0.00
398	790		Other Equipment	2,786.30	0.00	2,786.30	0.00	2,786.30
399				7,971.93	0.00	7,971.93	0.00	7,971.93
400								
401								
402								
403	99100		Transfers Out & Indirect Cost					
404	504		Indirect Cost	0.00	0.00	0.00	0.00	0.00
405	590		Cumulative Transfers (including Consolidated Admin)	0.00	0.00	0.00	0.00	0.00
406				0.00	0.00	0.00	0.00	0.00
407								
408			Total Expenditures Title III	29,501.98	0.00	29,501.98	0.00	29,501.98
409								
410			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
411								
412			Revenues	29,501.98	0.00	29,501.98	0.00	29,501.98
413								
414			Expenditures	29,501.98	0.00	29,501.98	0.00	29,501.98
415								
416			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

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			9/19/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
417								
418	Sub Fund		409 Title IV - Revenue					
419								
420	47000		Federal Government					
421								
422	47100		Federal Through State					
423	47590		Other Federal Through State	80,895.03	0.00	80,895.03	0.00	80,895.03
424								
425	47590-CAR22		Other Federal Through State	0.00	0.00	0.00	0.00	0.00
426								
427			Total Federal Through State	80,895.03	0.00	80,895.03	0.00	80,895.03
428								
429			Total Federal Government	80,895.03	0.00	80,895.03	0.00	80,895.03
430								
431			Total Revenue	80,895.03	0.00	80,895.03	0.00	80,895.03
432								
433			Total Other Sources	0.00	0.00	0.00	0.00	0.00
434								
435			Total Title IV - Technology Revenue	80,895.03	0.00	80,895.03	0.00	80,895.03
436								
437								
438	Sub Fund		409 Title IV - Expenditures					
439								
440	70000		Education					
441								
442	71000		Instruction					
443								
444	71100		Regular Instruction Program					
445	116		Teachers	0.00	0.00	0.00	0.00	0.00
446	163		Educational Assistants	0.00	0.00	0.00	0.00	0.00
447	195		Certified Substitute	2,200.00	0.00	2,200.00	0.00	2,200.00
448	198		Non-Certified Substitute	2,850.00	0.00	2,850.00	0.00	2,850.00
449	201		Social Security	314.00	0.00	314.00	0.00	314.00
450	204		State Retirement	0.00	0.00	0.00	0.00	0.00
451	212		Employer Medicare	74.00	0.00	74.00	0.00	74.00
452	429		Instructional Supplies & Materials	9,177.03	0.00	9,177.03	0.00	9,177.03
453	722		Instructional Equipment	0.00	0.00	0.00	0.00	0.00
454				14,615.03	0.00	14,615.03	0.00	14,615.03
455								

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
456	72210		<i>Support Services/Regular Instruction Program</i>					
457	189		Other Salaries & Wages	25,500.00	0.00	25,500.00	0.00	25,500.00
458	201		Social Security	1,581.00	0.00	1,581.00	0.00	1,581.00
459	204		State Retirement	2,295.00	0.00	2,295.00	0.00	2,295.00
460	207		Medical Insurance	4,034.00	0.00	4,034.00	0.00	4,034.00
461	212		Employer Medicare	370.00	0.00	370.00	0.00	370.00
462	355		Travel	500.00	0.00	500.00	0.00	500.00
463	524		In-Service/Staff Development	32,000.00	0.00	32,000.00	0.00	32,000.00
464	790		Other Equipment	0.00	0.00	0.00	0.00	0.00
465								
466			Total Title IV	66,280.00	0.00	66,280.00	0.00	66,280.00
467								
468			Total Expenditures Title IV	80,895.03	0.00	80,895.03	0.00	80,895.03
469								
470			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
471								
472			Revenues	80,895.03	0.00	80,895.03	0.00	80,895.03
473								
474			Expenditures	80,895.03	0.00	80,895.03	0.00	80,895.03
475								
476			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
477								

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	Account Number		9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
478								
479	Sub Fund		439 21st CCLC Grant - Revenue					
480								
481	47000		Federal Government					
482								
483	47100		<u>Federal Through State</u>					
484	47150		21st CCLC Revenue	0.00	74,250.00	74,250.00	0.00	74,250.00
485								
486			Total Federal Through State	0.00	74,250.00	74,250.00	0.00	74,250.00
487								
488			Total Federal Government	0.00	74,250.00	74,250.00	0.00	74,250.00
489								
490			Total Revenue	0.00	74,250.00	74,250.00	0.00	74,250.00
491								
492			Total Other Sources	0.00	0.00	0.00	0.00	0.00
493								
494			Total Title IV - Technology Revenue	0.00	74,250.00	74,250.00	0.00	74,250.00
495								

Federal Fund 142
Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
496								
497	Sub Fund		439 21st CCLC Grant - Expenditures					
498								
499	73300		Community Services					
500		105	Supervisor/Director	0.00	0.00	0.00	0.00	0.00
501		116	Teachers	0.00	52,000.00	52,000.00	0.00	52,000.00
502		163	Educational Assistants	0.00	8,000.00	8,000.00	0.00	8,000.00
503		201	Social Security	0.00	3,720.00	3,720.00	0.00	3,720.00
504		204	State Retirement	0.00	5,056.00	5,056.00	0.00	5,056.00
505		212	Employer Medicare	0.00	870.00	870.00	0.00	870.00
506		355	Travel	0.00	0.00	0.00	0.00	0.00
507		422	Food Supplies	0.00	1,104.00	1,104.00	0.00	1,104.00
508		524	Profesional Development	0.00	3,500.00	3,500.00	0.00	3,500.00
509				0.00	74,250.00	74,250.00	0.00	74,250.00
510								
511								
512			Total Title IV	0.00	74,250.00	74,250.00	0.00	74,250.00
513								
514			Total Expenditures Title IV	0.00	74,250.00	74,250.00	0.00	74,250.00
515								
516			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
517								
518			Revenues	0.00	74,250.00	74,250.00	0.00	74,250.00
519								
520			Expenditures	0.00	74,250.00	74,250.00	0.00	74,250.00
521								
522			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
523								
524								

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			9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
525	Sub Fund		809 - Carl Perkins Revenue					
526								
527	47100		<u>Federal Through State</u>					
528		47131	Vocational Educ - Basic Grants to States	86,192.25	0.00	86,192.25	(2,829.14)	83,363.11
529								
530		47131-RES	Vocational Educ - Reserve Grant	0.00	0.00	0.00	0.00	0.00
531								
532			Total Revenue	86,192.25	0.00	86,192.25	(2,829.14)	83,363.11
533								
534								
535	Sub Fund		809 - Carl Perkins Expenditures					
536								
537								
538	71300		<u>Vocational Education Program</u>					
539		162	Clerical Personnel	0.00	0.00	0.00	0.00	0.00
540		201	Social Security	0.00	0.00	0.00	0.00	0.00
541		204	State Retirement	0.00	0.00	0.00	0.00	0.00
542		212	Employer Medicare	0.00	0.00	0.00	0.00	0.00
543		355	Travel	0.00	0.00	0.00	0.00	0.00
544		499	Other Supplies and Materials	7,000.00	0.00	7,000.00	0.00	7,000.00
545		730	Vocational Instruction Equipment	43,000.00	0.00	43,000.00	(2,829.14)	40,170.86
546		730-RES	Vocational Instruction Equipment	0.00	0.00	0.00	0.00	0.00
547				50,000.00	0.00	50,000.00	(2,829.14)	47,170.86
548								
549	72130		<u>Other Student Support</u>					
550		189	Other Salaries & Wages	4,000.00	0.00	4,000.00	0.00	4,000.00
551		201	Social Security	248.00	0.00	248.00	0.00	248.00
552		204	State Retirement	348.00	0.00	348.00	0.00	348.00
553		212	Employer Medicare	58.00	0.00	58.00	0.00	58.00
554		355	Travel	14,123.63	0.00	14,123.63	0.00	14,123.63
555		399	Other Contracted Services	3,500.00	0.00	3,500.00	0.00	3,500.00
556		524	In-Service/Staff Development	9,614.62	0.00	9,614.62	0.00	9,614.62
557		599	Other Charges	0.00	0.00	0.00	0.00	0.00
558				31,892.25	0.00	31,892.25	0.00	31,892.25
559								
560								
561	72230		<u>Vocational Education Program</u>					
562		355	Travel	800.00	0.00	800.00	0.00	800.00
563		524	In-Service/Staff Development	3,500.00	0.00	3,500.00	0.00	3,500.00
564				4,300.00	0.00	4,300.00	0.00	4,300.00
565								
566			Total Expenditures Carl Perkins	86,192.25	0.00	86,192.25	(2,829.14)	83,363.11
567								
568								
569			Revenues	86,192.25	0.00	86,192.25	(2,829.14)	83,363.11
570								
571			Expenditures	86,192.25	0.00	86,192.25	(2,829.14)	83,363.11
572								
573			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

LCBOE:
Updated based on final
allocation.

Federal Fund 142
Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
574								
575								
576	Sub Fund		897 - IDEA Partnership for Systemic Change - Revenue					
577								
578	47000		Federal Government			LCBOE: Implementation Grant		
579								
580	47100		Federal Through State					
581		47143	Special Education Grants to States	0.00	0.00	0.00	100,000.00	100,000.00
582								
583								
584			Total Federal Through State	0.00	0.00	0.00	100,000.00	100,000.00
585								
586			Total Federal Government	0.00	0.00	0.00	100,000.00	100,000.00
587								
588			Total Revenue	0.00	0.00	0.00	100,000.00	100,000.00
589								
590			Total Other Sources	0.00	0.00	0.00	0.00	0.00
591								
592			Total IDEA B Revenue	0.00	0.00	0.00	100,000.00	100,000.00
593								
594								
595	Sub Fund		897 - IDEA Partnership for Systemic Change - Expenditures					
596								
597	70000		Education					
598								
599	71000		Instruction					
600								
601	71200		Special Education Program					
602		189	Other Salaries & Wages	0.00	0.00	0.00	4,000.00	4,000.00
603		201	Social Security	0.00	0.00	0.00	250.00	250.00
604		204	State Retirement	0.00	0.00	0.00	375.00	375.00
605		212	Employer Medicare	0.00	0.00	0.00	60.00	60.00
606		312	Contracts with Private Agencies	0.00	0.00	0.00	7,000.00	7,000.00
607		499	Other Supplies & Materials	0.00	0.00	0.00	0.00	0.00
608		725	Special Education Equipment	0.00	0.00	0.00	8,815.00	8,815.00
609								
610			Total Regular Instruction Program	0.00	0.00	0.00	20,500.00	20,500.00
611								
612	Sub Fund		897 - IDEA Partnership for Systemic Change - Expenditures					
613								
614	70000		Education					
615								
616	72000		Support Services					
617								
618	72220		Special Education Program					
619		499	Other Supplies & Materials	0.00	0.00	0.00	0.00	0.00
620		524	In-Service/Staff Development	0.00	0.00	0.00	0.00	0.00
621								
622			Total Special Education Program	0.00	0.00	0.00	0.00	0.00

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	Account Number		9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
623								
624	72710		Transportation					
625	338		Maintenance & Repair Services - Vehicles	0.00	0.00	0.00	1,500.00	1,500.00
626	425		Gasoline	0.00	0.00	0.00	8,000.00	8,000.00
627	729		Transportation Equipment	0.00	0.00	0.00	70,000.00	70,000.00
628								
629			Total Special Education Program	0.00	0.00	0.00	79,500.00	79,500.00
630								
631								
632			Total Expenditures 897	0.00	0.00	0.00	100,000.00	100,000.00
633								
634			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
635								
636			Revenues	0.00	0.00	0.00	100,000.00	100,000.00
637								
638			Expenditures	0.00	0.00	0.00	100,000.00	100,000.00
639								
640			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

Federal Fund 142
Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
641								
642	Sub Fund		898 - IDEA Partnership for Systemic Change Preschool - Revenue					
643								
644	47000		Federal Government					
645								
646	47100		Federal Through State					
647	47143		Special Education Grants to States	0.00	0.00	0.00	10,000.00	10,000.00
648								
649								
650			Total Federal Through State	0.00	0.00	0.00	10,000.00	10,000.00
651								
652			Total Federal Government	0.00	0.00	0.00	10,000.00	10,000.00
653								
654			Total Revenue	0.00	0.00	0.00	10,000.00	10,000.00
655								
656			Total Other Sources	0.00	0.00	0.00	0.00	0.00
657								
658			Total IDEA B Revenue	0.00	0.00	0.00	10,000.00	10,000.00
659								
660								
661	Sub Fund		898 - IDEA Partnership for Systemic Change Preschool - Expenditures					
662								
663	70000		Education					
664								
665	71000		Instruction					
666								
667	71200		Special Education Program					
668	189		Other Salaries & Wages	0.00	0.00	0.00	3,200.00	3,200.00
669	201		Social Security	0.00	0.00	0.00	200.00	200.00
670	204		State Retirement	0.00	0.00	0.00	300.00	300.00
671	212		Employer Medicare	0.00	0.00	0.00	50.00	50.00
672	725		Special Education Equipment	0.00	0.00	0.00	0.00	0.00
673								
674			Total Regular Instruction Program	0.00	0.00	0.00	3,750.00	3,750.00
675								
676	Sub Fund		898 - IDEA Partnership for Systemic Change Preschool - Expenditures					
677								
678	70000		Education					
679								
680	72000		Support Services					
681								
682	72220		Special Education Program					
683	499		Other Supplies & Materials	0.00	0.00	0.00	0.00	0.00
684	524		In-Service/Staff Development	0.00	0.00	0.00	6,250.00	6,250.00
685								
686			Total Special Education Program	0.00	0.00	0.00	6,250.00	6,250.00
687								
688			Total Expenditures 898	0.00	0.00	0.00	10,000.00	10,000.00
689								
690			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
691								
692			Revenues	0.00	0.00	0.00	10,000.00	10,000.00
693								
694			Expenditures	0.00	0.00	0.00	10,000.00	10,000.00
695								
696			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
697								

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	Account Number		9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
698								
699	Sub Fund		701 - ARP Homeless 2.0					
700								
701								
702	47404		ARP Homeless Revenue	0.00	0.00	0.00	14,241.53	14,241.53
703								
704			Total Revenue	0.00	0.00	0.00	14,241.53	14,241.53
705								
706								
707	Sub Fund		701 - ARP Homeless Expenditures					
708								
709								
710	72130		Other Student Support					
711	189		Other Salaries & Wages	0.00	0.00	0.00	6,750.00	6,750.00
712	201		Social Security	0.00	0.00	0.00	418.50	418.50
713	204		State Retirement	0.00	0.00	0.00	0.00	0.00
714	212		Employer Medicare	0.00	0.00	0.00	97.88	97.88
715	355		Travel	0.00	0.00	0.00	890.80	890.80
716	599		Other Charges	0.00	0.00	0.00	6,084.35	6,084.35
717				0.00	0.00	0.00	14,241.53	14,241.53
718								
719			Total Expenditures	0.00	0.00	0.00	14,241.53	14,241.53
720								
721								
722			Revenues	0.00	0.00	0.00	14,241.53	14,241.53
723								
724			Expenditures	0.00	0.00	0.00	14,241.53	14,241.53
725								
726			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
727								

LCBOE:
ARP Homeless carryover
added.

Federal Fund 142
Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
728	Sub Fund		908 - ARP IDEA Revenue					
729								
730								
731	47402		ARP Revenue	0.00		0.00	2,443.51	2,443.51
732								
733			Total Revenue	0.00	0.00	0.00	2,443.51	2,443.51
734								
735								
736	Sub Fund		908 - ARP IDEA Expenditures					
737								
738								
739	71200		Special Education Program					
740	116		Teachers	0.00	0.00	0.00	0.00	0.00
741	201		Social Security	0.00	0.00	0.00	0.00	0.00
742	204		State Retirement	0.00	0.00	0.00	0.00	0.00
743	206		Life Insurance	0.00	0.00	0.00	0.00	0.00
744	207		Medical Insurance	0.00	0.00	0.00	0.00	0.00
745	208		Dental Insurance	0.00	0.00	0.00	0.00	0.00
746	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
747	471		Software	0.00	0.00	0.00	0.00	0.00
748				0.00	0.00	0.00	0.00	0.00
749								
750	72130		Other Student Support					
751	130		Social Workers	0.00	0.00	0.00	0.00	0.00
752	201		Social Security	0.00	0.00	0.00	0.00	0.00
753	204		State Retirement	0.00	0.00	0.00	0.00	0.00
754	206		Life Insurance	0.00	0.00	0.00	0.00	0.00
755	207		Medical Insurance	0.00	0.00	0.00	0.00	0.00
756	208		Dental Insurance	0.00	0.00	0.00	0.00	0.00
757	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
758				0.00	0.00	0.00	0.00	0.00
759								
760	72220		Support Services/Special Education Program					
761	312		Contracts with Private Agencies	0.00	0.00	0.00	2,443.51	2,443.51
762				0.00	0.00	0.00	2,443.51	2,443.51
763								
764	72710		Transportation					
765	315		Contracts with Vehicle Owners	0.00	0.00	0.00	0.00	0.00
766				0.00	0.00	0.00	0.00	0.00
767								
768			Total Expenditures	0.00	0.00	0.00	2,443.51	2,443.51
769								
770								
771			Revenues	0.00	0.00	0.00	2,443.51	2,443.51
772								
773			Expenditures	0.00	0.00	0.00	2,443.51	2,443.51
774								
775			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

LCBOE:
ARP IDEA carryover
added.

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/18/2023 11:00	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
776								
777	Sub Fund		909 - IDEA B Revenue					
778								
779	47000		Federal Government					
780								
781	47100		Federal Through State					
782		47143	Special Education Grants to States	1,121,331.00	0.00	1,121,331.00	0.00	1,121,331.00
783								
784		47143-CAR22	Special Education Grants to States	0.00	0.00	0.00	0.00	0.00
785								
786								
787			Total IDEA B Revenue	1,121,331.00	0.00	1,121,331.00	0.00	1,121,331.00
788								
789								
790	Sub Fund		909 - IDEA B Expenses					
791								
792	70000		Education					
793								
794	71000		Instruction					
795								
796	71200		Special Education Program					
797		116	Teachers	47,000.00	0.00	47,000.00	0.00	47,000.00
798		163	Educational Assistants	500,000.00	0.00	500,000.00	0.00	500,000.00
799		171	Speech Pathologist	20,000.00	0.00	20,000.00	0.00	20,000.00
800		201	Social Security	42,500.00	0.00	42,500.00	0.00	42,500.00
801		204	State Retirement	35,500.00	0.00	35,500.00	0.00	35,500.00
802		206	Life Insurance	3,050.00	0.00	3,050.00	0.00	3,050.00
803		207	Medical Insurance	166,556.00	0.00	166,556.00	0.00	166,556.00
804		208	Dental Insurance	6,675.00	0.00	6,675.00	0.00	6,675.00
805		212	Employer Medicare	10,000.00	0.00	10,000.00	0.00	10,000.00
806		429	Instructional Supplies	0.00	0.00	0.00	0.00	0.00
807		499	Other Supplies & Materials	0.00	0.00	0.00	0.00	0.00
808								
809			Total Regular Instruction Program	831,281.00	0.00	831,281.00	0.00	831,281.00
810								

Federal Fund 142
Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
811	Sub Fund		909 - IDEA B					
812								
813	70000		Education					
814								
815	72000		Support Services					
816								
817	72220		<i>Special Education Program</i>					
818	105		Supervisor/Director	65,000.00	0.00	65,000.00	0.00	65,000.00
819	161		Secretary	102,500.00	0.00	102,500.00	0.00	102,500.00
820	169		Part-time Personnel	22,000.00	0.00	22,000.00	0.00	22,000.00
821	201		Social Security	12,000.00	0.00	12,000.00	0.00	12,000.00
822	204		State Retirement	13,000.00	0.00	13,000.00	0.00	13,000.00
823	206		Life Insurance	350.00	0.00	350.00	0.00	350.00
824	207		Medical Insurance	16,500.00	0.00	16,500.00	0.00	16,500.00
825	208		Dental Insurance	900.00	0.00	900.00	0.00	900.00
826	212		Employer Medicare	2,800.00	0.00	2,800.00	0.00	2,800.00
827	312		Contracts with Private Agencies	45,000.00	0.00	45,000.00	0.00	45,000.00
828	355		Travel	0.00	0.00	0.00	0.00	0.00
829	524		In-Service/Staff Development	10,000.00	0.00	10,000.00	0.00	10,000.00
830				290,050.00	0.00	290,050.00	0.00	290,050.00
831								
832	72710		<i>Transportation</i>					
833	313		Contracts with Parents	0.00	0.00	0.00	0.00	0.00
834	315		Contracts with Vehicle Owners	0.00	0.00	0.00	0.00	0.00
835				0.00	0.00	0.00	0.00	0.00
836								
837								
838			Total Expenditures 909	1,121,331.00	0.00	1,121,331.00	0.00	1,121,331.00
839								
840			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
841								
842			Revenues	1,121,331.00	0.00	1,121,331.00	0.00	1,121,331.00
843								
844			Expenditures	1,121,331.00	0.00	1,121,331.00	0.00	1,121,331.00
845								
846			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
847								

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			9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
848	Sub Fund		918 - ARP IDEA Preschool Revenue					
849								
850								
851	47403		ARP Preschool Revenue	0.00	0.00	0.00	0.00	0.00
852								
853			Total Revenue	0.00	0.00	0.00	0.00	0.00
854								
855								
856	Sub Fund		918 - ARP IDEA Preschool Expenditures					
857								
858								
859	71200		Special Education Program					
860	116		Teachers	0.00	0.00	0.00	0.00	0.00
861	163		Educational Assistants	0.00	0.00	0.00	0.00	0.00
862	201		Social Security	0.00	0.00	0.00	0.00	0.00
863	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
864				0.00	0.00	0.00	0.00	0.00
865								
866	72220		Support Services/Special Education Program					
867	312		Contracts with Private Agencies	0.00	0.00	0.00	0.00	0.00
868				0.00	0.00	0.00	0.00	0.00
869								
870								
871			Total Expenditures	0.00	0.00	0.00	0.00	0.00
872								
873								
874			Revenues	0.00	0.00	0.00	0.00	0.00
875								
876			Expenditures	0.00	0.00	0.00	0.00	0.00
877								
878			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
879								
880								

Federal Fund 142
 Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
881	Sub Fund		919 - Preschool Revenue					
882								
883	47000		Federal Government					
884								
885	47100		Federal Through State					
886		47145	Special Education Preschool Grants	24,667.00	0.00	24,667.00	0.00	24,667.00
887								
888		47145-CAR22	Special Education Preschool Grants	0.00	0.00	0.00	0.00	0.00
889								
890			Total Federal Through State	24,667.00	0.00	24,667.00	0.00	24,667.00
891								
892			Total Federal Government	24,667.00	0.00	24,667.00	0.00	24,667.00
893								
894			Total Revenue	24,667.00	0.00	24,667.00	0.00	24,667.00
895								
896			Total Other Sources	0.00	0.00	0.00	0.00	0.00
897								
898			Total Preschool Revenue	24,667.00	0.00	24,667.00	0.00	24,667.00
899								
900								
901	Sub Fund		919 - Preschool Expenses					
902								
903	70000		Education					
904								
905	71000		Instruction					
906								
907	71200		Special Education Program					
908		399	Other Contracted Services	0.00	0.00	0.00	0.00	0.00
909		429	Instructional Supplies	0.00	0.00	0.00	0.00	0.00
910		499	Other Supplies & Materials	0.00	0.00	0.00	0.00	0.00
911				0.00	0.00	0.00	0.00	0.00
912	72220		Special Education Program					
913		312	Contracts with Private Agencies	24,667.00	0.00	24,667.00	0.00	24,667.00
914								
915			Total Expenditures Preschool	24,667.00	0.00	24,667.00	0.00	24,667.00
916								
917			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
918								
919			Revenues	24,667.00	0.00	24,667.00	0.00	24,667.00
920								
921			Expenditures	24,667.00	0.00	24,667.00	0.00	24,667.00
922								
923			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
924								
925								

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
926	Sub Fund		931 - ESSER Planning Grant Revenue					
927								
928	47307		ESSER Planning Grant	0.00	0.00	0.00	0.00	0.00
929								
930								
931			Total Revenue	0.00	0.00	0.00	0.00	0.00
932								
933	Sub Fund		931 - ESSER Planning Grant Expenditures					
934								
935								
936	72210		Support Services/Regular Instruction Program					
937	189		Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
938	201		Social Security	0.00	0.00	0.00	0.00	0.00
939	204		State Retirement	0.00	0.00	0.00	0.00	0.00
940	206		Life Insurance	0.00	0.00	0.00	0.00	0.00
941	207		Medical Insurance	0.00	0.00	0.00	0.00	0.00
942	208		Dental Insurance	0.00	0.00	0.00	0.00	0.00
943	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
944				0.00	0.00	0.00	0.00	0.00
945								
946			Total Expenditures	0.00	0.00	0.00	0.00	0.00
947								
948								
949			Revenues	0.00	0.00	0.00	0.00	0.00
950								
951			Expenditures	0.00	0.00	0.00	0.00	0.00
952								
953			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
954								
955								
956								
957								

Federal Fund 142
Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
958	Sub Fund		932 - TN ALL Corps Revenue					
959								
960	47401		TN All Corps Grant	0.00	LCBOE: TN All Corps grant received.	0.00	261,800.00	261,800.00
961								
962								
963			Total Revenue	0.00		0.00	261,800.00	261,800.00
964								
965	Sub Fund		932 - TN ALL Corps Expenditures					
966								
967								
968	71100		Regular Instruction Program					
969	116		Teachers	0.00	0.00	0.00	144,900.00	144,900.00
970	163		Educational Assistants	0.00	0.00	0.00	49,195.10	49,195.10
971	189		Other Salaries & Wages	0.00	0.00	0.00	13,440.00	13,440.00
972	201		Social Security	0.00	0.00	0.00	12,867.18	12,867.18
973	204		State Retirement	0.00	0.00	0.00	16,370.16	16,370.16
974	212		Employer Medicare	0.00	0.00	0.00	2,372.06	2,372.06
975	429		Instructional Supplies	0.00	0.00	0.00	10,646.62	10,646.62
976	499		Other Supplies & Materials	0.00	0.00	0.00	6,400.00	6,400.00
977	722		Regular Instruction Equipment	0.00	0.00	0.00	0.00	0.00
978				0.00	0.00	0.00	256,191.12	256,191.12
979								
980	73100		Food Service					
981	422		Food Supplies	0.00	0.00	0.00	5,608.88	5,608.88
982				0.00	0.00	0.00	5,608.88	5,608.88
983								
984			Total Expenditures	0.00	0.00	0.00	261,800.00	261,800.00
985								
986								
987			Revenues	0.00	0.00	0.00	261,800.00	261,800.00
988								
989			Expenditures	0.00	0.00	0.00	261,800.00	261,800.00
990								
991			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
992								

Federal Fund 142
Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
993								
994								
995	Sub Fund		933 - Best for All Grant Revenue					
996								
997			<i>Federal Through State</i>					
998	47307		Best For All Grant	0.00	0.00	0.00	0.00	0.00
999								
1000								
1001			Total Revenue	0.00	0.00	0.00	0.00	0.00
1002								
1003	Sub Fund		933 - Best for All Grant Expenditures					
1004								
1005								
1006	71100		<i>Regular Instruction Program</i>					
1007	722		Regular Instructional Equipment	0.00	0.00	0.00	0.00	0.00
1008				0.00	0.00	0.00	0.00	0.00
1009								
1010			Total Expenditures	0.00	0.00	0.00	0.00	0.00
1011								
1012								
1013			Revenues	0.00	0.00	0.00	0.00	0.00
1014								
1015			Expenditures	0.00	0.00	0.00	0.00	0.00
1016								
1017			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
1018								

Federal Fund 142
Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1019								
1020								
1021	Sub Fund		934 - Fiscal Pre-Monitoring Grant Revenue					
1022								
1023			<i>Federal Through State</i>					
1024	47307		Fiscal Pre-Monitoring Grant	0.00	0.00	0.00	0.00	0.00
1025								
1026								
1027			Total Revenue	0.00	0.00	0.00	0.00	0.00
1028								
1029	Sub Fund		934 - Fiscal Pre-Monitoring Grant Expenditures					
1030								
1031								
1032	72510		<i>Fiscal Services</i>					
1033	399		Other Contracted Services	0.00	0.00	0.00	0.00	0.00
1034				0.00	0.00	0.00	0.00	0.00
1035								
1036			Total Expenditures	0.00	0.00	0.00	0.00	0.00
1037								
1038								
1039			Revenues	0.00	0.00	0.00	0.00	0.00
1040								
1041			Expenditures	0.00	0.00	0.00	0.00	0.00
1042								
1043			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
1044								
1045								

Federal Fund 142
Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1046								
1047	Sub Fund		935 - Math Implementation Support Grant Revenue					
1048								
1049			<i>Federal Through State</i>					
1050	47307		Math Implementation Revenue	0.00			0.00	71,250.00
1051								71,250.00
1052								
1053			Total Revenue	0.00	0.00	0.00	71,250.00	71,250.00
1054								
1055	Sub Fund		935 - Math Implementation Support Grant Expenditures					
1056								
1057								
1058	72210		<i>Support Services</i>					
1059	399		Other Contracted Services	0.00	0.00	0.00	71,250.00	71,250.00
1060				0.00	0.00	0.00	71,250.00	71,250.00
1061								
1062			Total Expenditures	0.00	0.00	0.00	71,250.00	71,250.00
1063								
1064								
1065			Revenues	0.00	0.00	0.00	71,250.00	71,250.00
1066								
1067			Expenditures	0.00	0.00	0.00	71,250.00	71,250.00
1068								
1069			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
1070								
1071								

Federal Fund 142
Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1072	Sub Fund		937 - Elementary and Secondary School Emergency Relief 3.0 Revenue					
1073								
1074	47000		Federal Government					
1075								
1076	47100		Federal Through State					
1077	47401		ESSER 3.0 Grant	0.00	4,104,143.89	4,104,143.89	0.00	4,104,143.89
1078								
1079			Total Federal Through State	0.00	4,104,143.89	4,104,143.89	0.00	4,104,143.89
1080								
1081			Total Federal Government	0.00	0.00	0.00	0.00	0.00
1082								
1083			Total Revenue	0.00	4,104,143.89	4,104,143.89	0.00	4,104,143.89
1084								
1085			Total Other Sources	0.00	0.00	0.00	0.00	0.00
1086								
1087			Total ESSER Revenue	0.00	4,104,143.89	4,104,143.89	0.00	4,104,143.89
1088								
1089	Sub Fund		937 - Elementary and Secondary School Emergency Relief 3.0 Expenditures					
1090								
1091	70000		Education					
1092								
1093	71000		Instruction					
1094								
1095	71100		Regular Instruction Program					
1096	116		Teachers	0.00	898,798.00	898,798.00	0.00	898,798.00
1097	163		Educational Assistants	0.00	186,500.00	186,500.00	0.00	186,500.00
1098	195		Certified Substitute Teachers	0.00	2,500.00	2,500.00	0.00	2,500.00
1099	198		Non-Certified Substitute Teachers	0.00	7,500.00	7,500.00	0.00	7,500.00
1100	201		Social Security	0.00	69,055.76	69,055.76	0.00	69,055.76
1101	204		State Retirement	0.00	97,337.86	97,337.86	0.00	97,337.86
1102	206		Life Insurance	0.00	1,755.80	1,755.80	0.00	1,755.80
1103	207		Medical Insurance	0.00	100,507.60	100,507.60	0.00	100,507.60
1104	208		Dental Insurance	0.00	3,497.20	3,497.20	0.00	3,497.20
1105	212		Employer Medicare	0.00	16,216.70	16,216.70	0.00	16,216.70
1106	429		Instructional Supplies & Materials	0.00	152,100.00	152,100.00	0.00	152,100.00
1107	449		Textbooks	0.00	24,000.00	24,000.00	0.00	24,000.00
1108	471		Software	0.00	36,800.00	36,800.00	0.00	36,800.00
1109	722		Instruction Equipment	0.00	857,357.66	857,357.66	0.00	857,357.66
1110				0.00	2,453,926.58	2,453,926.58	0.00	2,453,926.58
1111								
1112	71200		Special Education Program					
1113	116		Teachers	0.00	15,000.00	15,000.00	0.00	15,000.00
1114	163		Educational Assistants	0.00	6,240.00	6,240.00	0.00	6,240.00
1115	201		Social Security	0.00	1,380.00	1,380.00	0.00	1,380.00
1116	204		State Retirement	0.00	2,067.00	2,067.00	0.00	2,067.00
1117	212		Employer Medicare	0.00	322.50	322.50	0.00	322.50
1118	322		Evaluation & Testing	0.00	13,500.00	13,500.00	0.00	13,500.00
1119	429		Instructional Supplies & Materials	0.00	0.00	0.00	0.00	0.00
1120	471		Software	0.00	5,000.00	5,000.00	0.00	5,000.00
1121				0.00	43,509.50	43,509.50	0.00	43,509.50
1122								

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1123	72120		Health Services					
1124		131	Medical Personnel	0.00	498,548.00	498,548.00	0.00	498,548.00
1125		201	Social Security	0.00	31,529.98	31,529.98	0.00	31,529.98
1126		204	State Retirement	0.00	34,898.36	34,898.36	0.00	34,898.36
1127		206	Life Insurance	0.00	1,596.00	1,596.00	0.00	1,596.00
1128		207	Medical Insurance	0.00	78,943.60	78,943.60	0.00	78,943.60
1129		208	Dental Insurance	0.00	3,748.80	3,748.80	0.00	3,748.80
1130		212	Employer Medicare	0.00	7,373.95	7,373.95	0.00	7,373.95
1131				0.00	656,638.69	656,638.69	0.00	656,638.69
1132								
1133	72130		Other Student Support					
1134		123	Guidance Personnel	0.00	13,500.00	13,500.00	0.00	13,500.00
1135		130	Social Workers	0.00	254,134.00	254,134.00	0.00	254,134.00
1136		201	Social Security	0.00	16,593.31	16,593.31	0.00	16,593.31
1137		204	State Retirement	0.00	18,734.38	18,734.38	0.00	18,734.38
1138		206	Life Insurance	0.00	800.00	800.00	0.00	800.00
1139		207	Medical Insurance	0.00	44,963.44	44,963.44	0.00	44,963.44
1140		208	Dental Insurance	0.00	1,875.00	1,875.00	0.00	1,875.00
1141		212	Employer Medicare	0.00	3,879.95	3,879.95	0.00	3,879.95
1142		307	Communication	0.00	0.00	0.00	0.00	0.00
1143		459	Other Supplies & Materials	0.00	44,000.00	44,000.00	0.00	44,000.00
1144				0.00	398,480.08	398,480.08	0.00	398,480.08

Federal Fund 142
Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1145								
1146	72210		<u>Support Services - Regular Instruction</u>					
1147		105	Supervisor/Director	0.00	22,000.00	22,000.00	0.00	22,000.00
1148		201	Social Security	0.00	1,364.00	1,364.00	0.00	1,364.00
1149		204	State Retirement	0.00	0.00	0.00	0.00	0.00
1150		212	Employer Medicare	0.00	319.00	319.00	0.00	319.00
1151		399	Other Contracted Services	0.00	96,000.00	96,000.00	0.00	96,000.00
1152		471	Software	0.00	0.00	0.00	0.00	0.00
1153		790	Other Equipment	0.00	0.00	0.00	0.00	0.00
1154				0.00	119,683.00	119,683.00	0.00	119,683.00
1155								
1156	72220		<u>Support Services - Special Education</u>					
1157		124	Psychological Personnel	0.00	4,800.00	4,800.00	0.00	4,800.00
1158		201	Social Security	0.00	297.00	297.00	0.00	297.00
1159		204	State Retirement	0.00	494.60	494.60	0.00	494.60
1160		212	Employer Medicare	0.00	69.60	69.60	0.00	69.60
1161		312	Contract with Private Agencies	0.00	106,244.84	106,244.84	0.00	106,244.84
1162				0.00	111,906.04	111,906.04	0.00	111,906.04
1163	72250		<u>Technology</u>					
1164		471	Software	0.00	0.00	0.00	0.00	0.00
1165		790	Other Equipment	0.00	0.00	0.00	0.00	0.00
1166				0.00	0.00	0.00	0.00	0.00
1167								
1168	72620		<u>Maintenance of Plant</u>					
1169		336	Maintenance & Repair Services	0.00	0.00	0.00	0.00	0.00
1170		499	Other Supplies & Materials	0.00	0.00	0.00	0.00	0.00
1171				0.00	0.00	0.00	0.00	0.00
1172	73300		<u>Community Services</u>					
1173		599	Other Charges	0.00	320,000.00	320,000.00	0.00	320,000.00
1174				0.00	320,000.00	320,000.00	0.00	320,000.00
1175								
1176			Total Expenditures	0.00	4,104,143.89	4,104,143.89	0.00	4,104,143.89
1177								
1178			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
1179								
1180			Revenues	0.00	4,104,143.89	4,104,143.89	0.00	4,104,143.89
1181								
1182			Expenditures	0.00	4,104,143.89	4,104,143.89	0.00	4,104,143.89
1183								
1184			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
1185								

Federal Fund 142
Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1186	Sub Fund		948 - Resilient School Communities					
1187								
1188	47590		Resilient School Communities	0.00	0.00	0.00	13,731.01	13,731.01
1189								
1190								
1191			Total Revenue	0.00	0	LCBOE: Resilient School Grant carryover added.	13,731.01	13,731.01
1192								
1193	Sub Fund		948 - Resilient School Communities Expenditures					
1194								
1195	70000		Education					
1196								
1197	72130		Other Student Support					
1198	123		Guidance Personnel	0.00	0.00	0.00	0.00	0.00
1199	124		Psychological Personnel	0.00	0.00	0.00	0.00	0.00
1200	130		Social Workers	0.00	0.00	0.00	0.00	0.00
1201	189		Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
1202	201		Social Security	0.00	0.00	0.00	0.00	0.00
1203	204		State Retirement	0.00	0.00	0.00	0.00	0.00
1204	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
1205	312		Contracts with Private Agencies	0.00	0.00	0.00	0.00	0.00
1206				0.00	0.00	0.00	0.00	0.00
1207								
1208	72210		Support Services					
1209	524		In Service/Staff Development	0.00	0.00	0.00	13,731.01	13,731.01
1210				0.00	0.00	0.00	13,731.01	13,731.01
1211								
1212			Total Expenditures	0.00	0.00	0.00	13,731.01	13,731.01
1213								
1214			Revenues	0.00	0.00	0.00	13,731.01	13,731.01
1215								
1216			Expenditures	0.00	0.00	0.00	13,731.01	13,731.01
1217								
1218			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
1219								

Federal Fund 142
Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1220								
1221								
1222	Sub Fund		950 - Literacy Training Teacher Stipend Grant Revenue					
1223								
1224	47309		Literacy Training Teacher Stipend Grant	0.00	34,000.00	34,000.00	0.00	34,000.00
1225								
1226								
1227			Total Revenue	0.00	34,000.00	34,000.00	0.00	34,000.00
1228								
1229	Sub Fund		950 - Literacy Training Teacher Stipend Grant Expenditures					
1230								
1231	70000		Education					
1232								
1233	71000		Instruction					
1234								
1235	71100		Regular Instruction Program					
1236	189		Other Salaries & Wages	0.00	34,000.00	34,000.00	0.00	34,000.00
1237				0.00	34,000.00	34,000.00	0.00	34,000.00
1238								
1239			Total Expenditures	0.00	34,000.00	34,000.00	0.00	34,000.00
1240								
1241			Revenues	0.00	34,000.00	34,000.00	0.00	34,000.00
1242								
1243			Expenditures	0.00	34,000.00	34,000.00	0.00	34,000.00
1244								
1245			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
1246								

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	Account Number		9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1247	Sub Fund		952 - Literacy Network Grant Revenue					
1248								
1248	47309		Early Literacy Networks Revenue	0.00	0.00	0.00	0.00	0.00
1250								
1251								
1252			Total Revenue	0.00	0.00	0.00	0.00	0.00
1253								
1254	Sub Fund		952 - Literacy Network Grant Expenditures					
1255								
1256	72210		Support Services/Regular Instruction Program					
1257	399		Other Contracted Services	0.00	0.00	0.00	0.00	0.00
1258				0.00	0.00	0.00	0.00	0.00
1259								
1260			Total Expenditures	0.00	0.00	0.00	0.00	0.00
1261								
1262			Revenues	0.00	0.00	0.00	0.00	0.00
1263								
1264			Expenditures	0.00	0.00	0.00	0.00	0.00
1265								
1266			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
1267								

Federal Fund 142
Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1268	Sub Fund		953 - High Quality Literacy Implementation Revenue					
1269								
1270	47309		Early Literacy Networks Revenue	0.00	0.00	0.00	83,000.00	83,000.00
1271								
1272								
1273			Total Revenue	0.00		0.00	83,000.00	83,000.00
1274								
1275	Sub Fund		953 - High Quality Literacy Implementation Expenditures					
1276								
1277	71100		Regular Instruction Program					
1278	429		Instructional Supplies	0.00	0.00	0.00	8,000.00	8,000.00
1279				0.00	0.00	0.00	8,000.00	8,000.00
1280	72210		Support Services/Regular Instruction Program					
1281	399		Other Contracted Services	0.00	0.00	0.00	73,000.00	73,000.00
1282	524		In-Service/Staff Development	0.00	0.00	0.00	2,000.00	2,000.00
1283				0.00	0.00	0.00	75,000.00	75,000.00
1284								
1285			Total Expenditures	0.00	0.00	0.00	83,000.00	83,000.00
1286								
1287			Revenues	0.00	0.00	0.00	83,000.00	83,000.00
1288								
1289			Expenditures	0.00	0.00	0.00	83,000.00	83,000.00
1290								
1291			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

BOEHN COUNTY BOARD OF EDUCATION
 Federal Fund 142
 Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2			9/18/2023 11:30	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1292								
1293								
1294			Fund 142 Total Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
1295								
1296			Fund 142 Total Expenditures	2,529,065.47	4,212,393.89	6,741,459.36	553,636.91	7,295,096.27
1297								
1298			Fund 142 Total Revenues	2,529,065.47	4,212,393.89	6,741,459.36	553,636.91	7,295,096.27
1299								
1300			Fund 142 Total Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
1301								
1302			* \$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 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	5,782,441			
Less Unaudited Enc	(3,319,351)			
Available Fund Balance July 1, 2023	2,463,090			
 Total Revenue & Transfers In	127,487	0	465,000	592,487
Total Available Funds	2,590,577	0	465,000	3,055,577
Total Expenditures & Transfers Out	365,796	77,470	616,529	1,059,795
Effect on Fund Balance	(238,309)	(77,470)	(151,529)	(467,308)
Ending Fund Balance	2,224,781	(77,470)	(151,529)	1,995,782

[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

October 2, 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					09/18/23						
3					9/18/23 11:40 AM		2023-2024	2023-2024	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
134											
135	SUBFUND CAR - SHERIFF DEPT VEHICLES										
136	REVENUE										
137		40000	Local Taxes								
138		40110			Current Property Tax				0		0
139		40163	TATE		Payment in-Lieu of Tax - Tate & Lyle		5,477		5,477		5,477
140											
141					Total Nonrecurring Items		5,477	0	5,477	0	5,477
142											
143					TOTAL SUBFUND CAR REVENUE		5,477	0	5,477	0	5,477
144											
145		49000	Other Sources								
146		49800			Transfers In - From ARPA Funds				0		0
147							0	0	0	0	0
148											
149					Total Transfers In		0	0	0	0	0
150											
151	Total Revenues and Transfers In						5,477	0	5,477	0	5,477
152											
153											
154											
155											
156	EXPENDITURES										
157		91130	Public Safety Projects								
158			718		Motor Vehicles				0	23,000	23,000
159											
160					TOTAL SUBFUND CAR EXPENSES		0	0	0	23,000	23,000
161											
162											
163	SUBFUND CAR SUMMARY:										
164					Beginning Balance July 1, 2023		205,530				
165					Less PY Encumbrances		(103,454)				
166											
167					Plus FY 23-24 Revenue		5,477	0	5,477	0	5,477
168											
169					Less FY 23-24 Expenditures		0	0	0	23,000	23,000
170											
171					Revenue/Expense Effect		5,477	0	5,477	(23,000)	(17,523)
172											
173											
174									0		0
175									0		0
176											
177					Estimated June 30 2024 Subfund CAR Balance		107,552	0	107,552	(23,000)	84,552
178											
179											

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					09/18/23						
3					9/18/23 11:40 AM		2023-2024	2023-2024	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
249	SUBFUND BAL - BALANCE OF UNOBLIGATED PROJECT FUNDS										
250											
251					Transfers In from Other Subfunds						
252					Transfer in from Subfund 023		131,308		131,308		131,308
253					Transfer in from Subfund GSG		289		289		289
254					Transfer in from Subfund 022		53				
255					Transfer in from Subfund SIM		0.55				
256									0		0
257											
258					Total Transfers In from Other Subfunds		131,651	0	131,597	0	131,597
259											
260					TOTAL SUBFUND BAL TRANSFERS IN		131,651	0	131,651	0	131,651
261											
262											
263											
264					Transfers Out to Other Subfunds						
265					Transfer Out to Subfund 024 - Capital Projects		200,000		200,000		200,000
266									0		0
267									0		0
268								0	0		0
269											
270					Total Transfers Out to Other Subfunds		200,000	0	200,000	0	200,000
271											
272					TOTAL SUBFUND BAL TRANSFERS OUT		200,000	0	200,000	0	200,000
273											
274											
275	SUBFUND BAL SUMMARY:										
276					Beginning Balance July 1, 2023		102,490				
277											
278					Plus FY Cash Transfers In from Other Subfunds		131,651	0	131,651	0	131,651
279											
280					Less FY 23-24 Transfers Out to Subfund 024		200,000	0	200,000	0	200,000
281											
282					Revenue/Expense Effect		(68,349)	0	(68,349)	0	(68,349)
283											
284											
285					Transfer In from Subfund				0	0	0
286									0		0
287											
288					Estimated June 30 2024 Subfund BAL Balance		34,140	0	34,140	0	34,140

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					09/18/23						
3					9/18/23 11:40 AM		2023-2024	2023-2024	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
289											
290					SUBFUND 15M Jail Renovation						
291					REVENUE						
292		49000	Other Sources								
293			49100		Bonds Issued		0		0		0
294			44110		Investment Income		0		0		0
295									0		0
296											
297					Total Other Sources		0	0	0	0	0
298											
299					EXPENDITURES						
300		91130	Public Safety Projects								
301			307		Communication		0		0		0
302			399		Other Contracted Services		0	77,470	77,470	101,775	179,245
303			409		Crushed Stone		0		0		0
304			464		Top Soil		0		0		0
305			499		Other Supplies & Materials		0		0		0
306			708		Communication Equipment		0		0		0
307			790		Other Equipment		0		0		0
308											
309					TOTAL SUBFUND 15M EXPENDITURES		0	77,470	77,470	101,775	179,245
310											
311											
312					SUBFUND 15M SUMMARY:						
313					Total Beginning Balance July 1, 2023		449,723				
314					Less PY Encumbrances		(46,166)				
315					Available Fund Balance July 1, 2023		403,557				
316											
317					Plus FY 23-24 Revenue		0	0	0	0	0
318											
319					Less FY 23-24 Expenditures		0	77,470	77,470	101,775	179,245
320											
321					Revenue/Expense Effect		0	(77,470)	(77,470)	(101,775)	(179,245)
322											
323									0		0
324									0		0
325											
326					Estimated June 30 2024 Subfund 15M Balance		403,557	(77,470)	326,087	(101,775)	224,312
327											

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					09/18/23						
3					9/18/23 11:40 AM		2023-2024	2023-2024	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
441											
442	SUBFUND GSG - Governor's Support Grant										
443	REVENUE										
444		46000	State of Tennessee								
445			46990	Other State Revenues					0		0
446											
447				Total State of Tennessee			0	0	0	0	0
448											
449				TOTAL SUBFUND GSG REVENUE			0	0	0	0	0
450											
451	EXPENDITURES										
452		99100	Transfers Out to Other Funds								
453			590	Transfers Out (to fund 101)					0		0
454											
455		91110	708 MAINT	Communication Equipment			0		0		0
456							0		0		0
457											
458				Total GSG			0	0	0	0	0
459											
460				TOTAL SUBFUND GSG EXPENDITURES			0	0	0	0	0
461											
462	SUBFUND GSG SUMMARY:										
463				Beginning Balance July 1, 2023			289				
464				Less PY Enc			0				
465											
466				Plus FY 23-24 Revenue			0	0	0	0	0
467											
468				Less FY 23-24 Expenditures			0	0	0	0	0
469											
470				Revenue/Expense Effect			0	0	0	0	0
471											
472				Cash Transfer to Subfund BAL			(289)				
473									0		0
474									0		0
475											
476				Estimated June 30 2024 Subfund GSG Balance			0	0	0	0	0
477											
478											

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					09/18/23						
3					9/18/23 11:40 AM		2023-2024	2023-2024	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
552	SUBFUND 022 FY 2021-2022 PROJECTS										
553	NON-REVENUE										
554		47590	Other Federal Through State				0		0		0
555											
556					Total Other Sources		0		0		0
557											
558					TOTAL SUBFUND 022 REVENUE		0		0		0
559											
560	EXPENDITURES										
561		91110	General Administration Projects								
562		718	PLAN				0		0		0
563					Vehicles - Planning Dept - Approved FY 2022						
564					Total General Administration Projects		0	0	0		0
565											
566			316		Contributions		0		0		0
567											
568					Total Contributions		0		0		0
569											
570					TOTAL SUBFUND 022 EXPENDITURES		0		0		0
571											
572											
573	SUBFUND 022 SUMMARY:										
574					Est Beginning Balance July 1, 2023		53				
575					Less PY Encumbrances		0				
576					Available Fund Balance July 1, 2023		53				
577											
578					Plus FY 23-24 Revenue		0	0	0	0	0
579											
580					Less FY 23-24 Expenditures		0	0	0	0	0
581											
582					Revenue/Expense Effect		0	0	0	0	0
583											
584					Plus Transfer In from Subfund BAL		0				
585					Plus PY Encumbrance		0				0
586					Move Cash to SF BAL		(53)		(53)		(53)
587											
588					Estimated June 30 2024 Subfund 022 Balance		0	0	0	0	0
589											

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					09/18/23						
3					9/18/23 11:40 AM		2023-2024	2023-2024	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
590	SUBFUND SIM - SIMPSON ROAD IMPROVEMENTS										
591	NON-REVENUE										
592		49000	Other Non-Revenue Sources				0		0		0
593											
594					Total Other Sources		0		0		0
595											
596					TOTAL SUBFUND SIM REVENUE		0		0		0
597											
598	EXPENDITURES										
599		91200	Highway and Street Capital Projects								
600			399		Other Contracted Services		0		0		0
601											
602					Total Highway & Street Capital Projects		0		0		0
603											
604			316		Contributions				0		0
605											
606					Total Contributions		0	0	0	0	0
607											
608					TOTAL SUBFUND SIM EXPENDITURES		0	0	0	0	0
609											
610											
611	SUBFUND SIM SUMMARY:										
612					Beginning Balance July 1, 2023		0.55				
613											
614					Plus FY 20-21 Revenue		0	0	0	0	0
615											
616					Less FY 20-21 Expenditures		0	0	0	0	0
617											
618					Revenue/Expense Effect		0	0	0	0	0
619											
620					Transfer to Subfund BAL		(0.55)			0	
621									0		0
622									0		0
623											
624					Estimated June 30 2023 Subfund SIM Balance		0	0	0	0	0
625											

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					09/18/23						
3					9/18/23 11:40 AM		2023-2024	2023-2024	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
626											
627											
628											
629	SUBFUND HFG - Health Department Facilities Improvement Grant										
630	REVENUE										
631		46000	State of Tennessee								
632			46390		Other Health and Welfare Grants		0		0	465,000	465,000
633											
634					Total State of Tennessee		0	0	0	465,000	465,000
635											
636					TOTAL SUBFUND HFG REVENUE		0	0	0	465,000	465,000
637											
638	EXPENDITURES										
639											
640		91140	Public Health and Welfare Projects								
641			399		Other Contracted Services		0		0	465,000	465,000
642											
643					Total Public Health and Welfare Projects		0	0	0	465,000	465,000
644											
645											
646					TOTAL SUBFUND HFG EXPENDITURES		0	0	0	465,000	465,000
647											
648											
649	SUBFUND HFG SUMMARY:										
650					Beginning Balance July 1, 2023		0				
651											
652					Plus FY 23-24 Revenue		0	0	0	465,000	465,000
653											
654					Less FY 23-24 Expenditures		0	0	0	465,000	465,000
655											
656					Revenue/Expense Effect		0	0	0	0	0
657											
658											
659					Less PY Encumbrances		0		0		0
660							0		0	0	0
661							0				
662							0				
663							0				
664					Estimated June 30 2024 Subfund HFG Balance		0	0	0	0	0
665											

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					09/18/23						
3					9/18/23 11:40 AM		2023-2024	2023-2024	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
704											
705					SUBFUND COB - COUNTY OFFICE BLDG RENOVATION - ELECTION & AG						
706					REVENUE						
707		49000			Other Sources - Non-Revenue						
708			49800		Transfers In from Fund 127 ARPA				0		0
709											
710					Total Other Non-Revenue Sources		0	0	0	0	0
711											
712					TOTAL SUBFUND COB REVENUE		0	0	0	0	0
713											
714					EXPENDITURES						
715		91110			Other General Government Projects						
716			321		Engineering Services		0		0		0
717			707		Building Construction		0		0	26,754	26,754
718			399		Contracted Services - Co Office Bldg Expansion - Election				0		0
719											
720					Total Expenses		0	0	0	26,754	26,754
721											
722											
723											
724					SUBFUND COB SUMMARY:						
725					Beginning Balance July 1, 2023		760,992				
726					Less PY Encumbrances		(731,852)				
727					Plus FY 23-24 Revenue		0	0	0	0	0
728											
729					Less FY 23-24 Expenditures		0	0	0	26,754	26,754
730											
731					Revenue/Expense Effect		0	0	0	(26,754)	(26,754)
732											
733											
734									0		0
735									0	0	0
736					Plus Cash from SF 600						
737											
738					Estimated June 30 2023 Subfund COB Balance		29,140	0	29,140	(26,754)	2,386
739											
740											
741											
742											

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					09/18/23						
3					9/18/23 11:40 AM		2023-2024	2023-2024	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
816											
817											
818					SUBFUND 024 - FY 2023-2024 Requested Projects						
819					REVENUE						
820		49000	Other Sources - Non-Revenue								
821									0		0
822											
823					Total Other Non-Revenue Sources		0	0	0	0	0
824											
825					TOTAL SUBFUND 024 REVENUE		0	0	0	0	0
826											
827					EXPENDITURES						
828		91110	General Administration Projects								
829			399		Other Contracted Services		200,000	(19,000)	181,000		181,000
830			471	PURCH	Software - Asset Management			5,000			
831											
832											
833					Total Expenses		200,000	(14,000)	186,000	0	186,000
834											
835		91120	Administration of Justice								
836			399	JUDGE	Other Cont Svc - Courtroom #2-New bench, witness stand, clerk		0	8,000	8,000		8,000
837											
838					Total Expenses		0	8,000	8,000	0	8,000
839											
840		91150	Social, Cultural, and Recreation Projects								
841			708	SRCTR	Communication Equip - Panic Button System		0	6,000	6,000		6,000
842											
843					Total Expenses		0	6,000	6,000	0	6,000
844											
845											
846											
847											
848											
849					SUBFUND 024 SUMMARY:						
850					Beginning Balance July 1, 2023		0				
851											
852					Plus FY 23-24 Revenue		0	0	0	0	0
853											
854					Less FY 23-24 Expenditures		200,000	0	200,000	0	200,000
855											
856					Revenue/Expense Effect		(200,000)	0	(200,000)	0	(200,000)
857											
858					Cash Transfer in from SUBFUND BAL		200,000				
859					Cash Transfer in from SUBFUND						
860											
861					Estimated June 30 2024 Subfund 024 Balance		0	0	0	0	0

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					09/18/23						
3					9/18/23 11:40 AM		2023-2024	2023-2024	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
862											
863											
864											
865											
866											
867											
868											
869					TOTAL REVENUE		127,487	0	127,487	465,000	592,487
870											
871											
872					TOTAL EXPENDITURE/TRFS		270,796	77,470	348,266	616,529	964,795
873					TOTAL TRANSFERS OUT		95,000		95,000		95,000
874											
875					Effect on Fund Balance		(238,309)	(77,470)		(151,529)	
876											
877											
878											
879					BEGINNING FUND BALANCE		5,782,441				
880					Less PY Encumbrances		(3,319,351)				
881					Available Beg Fund Balance July 1, 2023		2,463,090				
882											
883											
884					ENDING FUND BALANCE		2,224,781		2,147,311		1,995,782
885											
886											
887											
888											
889					<u>County Commission Meeting Date:</u>						
890					October 2, 2023						
891											
892											
893											
894											

FY 2022 – 2023

Fund Summary per Year End Report
(Unaudited)

County General Fund 101
General Purpose School Fund 141

Distributed September 18, 2023

Budget Committee

Commission Workshop

Unaudited FY 2023 Year End Report

County General Fund 101

Total Fund Balance per YE	15,246,092	Est. FB per FY 2023 Budget	9,606,808		
Less PY Encumbrances	32,910	Plus FY 2023 Realized Revenue	115%	3,233,319	Total FB per FY 2022 Audit 12,706,756
Less Restrictions & Commitments	1,616,868	Plus FY 2023 Unencumb. Expense	93%	1,779,921	Total FB per FY 2023 YE 15,246,092
				14,620,047	Gain/(Loss) 2,539,336
Total Available for FY 2023 Expenses	13,596,314				

FY 2023:
Revenue Budget=22,243,485
Rev Rec'd=25,476,804

FY 2023:
Exp Budget=24,644,652
YTD Exp=22,831,822

Rice, Erin:

Current Property Tax +338,825

Local Option:

Sales Tax +603,576

Hotel/Motel Tax +293,394

Business Tax +665,056

Other Local Revenue:

Storm Water Settlement: \$492,691

Fees in Lieu of Salary:

County Clerk +259,704

General Sessions +87,970

Trustee +184,333

State of TN:

OPIOID Abatement +244,608

Other Gov'ts:

OPIOID Settlement +\$174,003

Fund 101 FY 2023 Revenue:

	%	Realized	Gain/(Loss)
County Property Taxes	102%	288,738	
Local Option & Statutory (49% of Gain)	155%	1,600,284	
Licenses & Permits	101%	15,314	
Fines, Forfeitures & Penalties	105%	20,355	
Charges for Current Services	154%	67,679	
Other Local Revenues	293%	528,759	
Fees In Lieu of Salary	118%	444,744	
State of TN	134%	334,828	
Federal	36%	(249,664)	
Govts, Citizens Groups & Sources	147%	182,281	
		3,233,319	

Fund 101 FY 2023 Expenses:	%	Spent	Gain/(Loss)
General Government	97%	136,948	
Finance	93%	228,366	
Adm. Of Justice	94%	156,031	
Public Safety (55% of Gain)	92%	975,453	
Public Health & Welfare	84%	168,328	
Social, Cultural & Recreational	92%	26,278	
Ag & Natural Resources	86%	35,761	
Other General Government	95%	52,756	
General Government	100%	0	
			1,779,921

Unaudited FY 2023 Year End Report

General Purpose School Fund 141

Total Fund Balance per YE	11,020,153	Est. FB per FY 2023 Budget	4,344,999		
Less PY Encumbrances	1,013,302	Less Audited FY 2022 Enc & Rest	(781,090)		
Restricted for Hybrid TCRS Stabilization	514,108	Less FY 2022 Realized Revenue	100%	212,438	Total FB per FY 2022 Audit 9,256,080
		Plus FY 2022 Unencumb. Expense	90%	4,906,718	Total FB per FY 2023 YE 11,020,153
Total Available for FY 2024 Expenses	9,492,743			8,683,065	Gain/(Loss) 1,764,073

Rice, Erin:

Local Option:

Sales Tax +2,131,171

Bank Excise Tax +39,010

State of TN:

ISM Grant - \$2.5million will be realized in FY 24

Fund 141 FY 2023 Revenue:

	Realized	Gain/(Loss)
County Property Taxes	101%	131,233
Local Option & Statutory	145%	2,196,806
Licenses & Permits	129%	344
Charges for Current Services	57%	(8,771)
Other Local Revenues	89%	(15,371)
State of TN	93%	(2,106,375)
Federal	103%	15,364
Govts, Citizens Groups & Sources	99%	(792)
		212,438

Fund 141 FY 2023 Expenses:	Spent	Gain/(Loss)
Instruction	89%	3,635,806
Support Services	93%	999,727
Non-Instructional Services	97%	46,185
Capital Outlay	0%	225,000

**ISM (Innovative School Model)
Grant = \$2.3 million**

**Instruction=\$2.1 million
Capital Outlay = \$225,000**

4,906,718

**Loudon County Budget Committee
Meeting Minutes
August 21, 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. Mike Garren-Director of Schools, Matt Tinker-BOE, Chris Hutchensin-Sheriff's Department, Riley Wampler-County Clerk, Tammie Wampler-County Clerk's Office, and a representative from COPE were also in attendance.

The following items were considered:

Consideration of approval of minutes of July 17, 2023 meeting:

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

BOE request for additional funding for New School Building Project – Mike Garren:

Mr. Garren explained to the budget committee how the initial \$2.6 million dollar Capital Outlay Note was used to buy the land for the new school building project, Philadelphia building project, and Greenback building project for schematic design. Mr. Garren indicated that he would like to request the money to finish the schematic design \$500,000 for schematic design, \$1 million for design development and \$1.5 million for construction documents for a total of \$3 million. Mr. Garren explained that this should be enough to get the project ready for bid. Ms. Rice handed out multi-year debt schedules for two options. Option # 1 is for a 13 year schedule and option #2 is for a 5 year schedule. Ms. Rice explained that the Education Debt Service Fund is sufficient to cover either option. The budget committee requested which option would be less money. Ms. Rice explained that option #2 would be less on the interest; however, it would be much larger payments. The budget committee continued discussion about which option would be best for the county.

Commissioner Whitfield made a motion to approve the issuance of debt in the amount of \$3 million with option #1, Commissioner Shaver seconded the motion. The motion **PASSED** upon the vote; **3 AYES, 1 NAY [Satterfield]**. (Mayor Bradshaw was not present for this vote.)

At this time, Mike Garren, Matt Tinker, and the representative from COPE left the meeting.

Sheriff Department request for funding of a camera system at the Jail – Chris Hutchensin, Deputy Chief Operations:

The budget committee discussed whether this project was approved previously. Ms. Rice explained that this project was not included in the budget in the current or previous year. However, Ms. Rice explained that there is enough money left in the Jail Bond to cover the cost.

Commissioner Whitfield made a motion to approve the amount of \$77,370 to be funded from the Jail Bond, seconded by Commissioner Cullen.

The discussion was continued with Mr. Hutchensin explaining that another item that is needed is the updated internet system licenses to tie into the cameras and the education program that is incorporated into the Jail. Mr. Hutchensin continued that these licenses are to cover the 25 WI-FI switches and the main switch which also governs the firewall to protect the data at the Sheriff's office. He explained this would be a recurring cost of \$7,800. Ms. Rice indicated that this amount is included in the amendment from the Jail Bond.

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

NOTE: The amount was increased by \$100.00 for the vote by County Commission on September 5, 2023. Therefore, the amount of the amendment was changed to \$77,470.

Discussion of update on County Clerk office in Lenoir City – Riley Wampler, County Clerk:

Mr. Wampler presented a packet of options that seem viable to open an office in Lenoir City for the County Clerk. Mr. Wampler's presentation included 3 options. These options included lease, purchase, or County owned property.

The lease option is at Adesa Blvd. The potential lease cost would be between \$47,334 - \$56,534 per year. This cost would only include the lease of the space, not operating costs. The next option was purchase option. The building available is on US 321 in Lenoir City. This option would cost over \$1 million dollars for the building, which also does not include operating costs. The third option would be to move into the Loudon County Career Center (aka Roane State Building). Mr. Wampler explained this option already has some furniture, needs minimal construction, has growth potential, and is ADA compliant with some parking on Broadway. Mr. Wampler explained the layout of this building and how his office would be able to utilize this space. The budget committee expressed concern for the 3rd option due to problems with parking and flow of customers. The budget committee also discussed the split of costs between the County and Lenoir City for the Loudon County Career Center.

The budget committee then discussed the leasing option. Mr. Wampler explained the layout of the building at Adesa. Mr. Wampler indicated that this office would have the parking and already has the offices available.

The budget committee then discussed the option of buying the bank building. The budget committee was concerned with the cost of the bank building.

The budget committee then discussed any available alternative options. The budget committee made the decision to do some additional work on looking at the Career Center to be sure that it can be modified to the needs of the office and to continue looking for alternative options for buying/leasing a building.

Consideration of recommendation to approve non-profit contribution to Greenback Youth Sports from ARPA funding (2nd reading):

- a. \$5,000 – District 3 – Commissioner Satterfield
- b. \$5,000 – District 4 – Commissioner Whitfield

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

Consideration of request for ARPA resolutions/appropriations:

- a. \$311,672 – District 4 – Commissioner Whitfield – Paving of County roads: Mr. Whitfield explained this commitment will pave the following roads: Davis Dairy Road, Reed Springs Road, Reed Springs Church Road, Kiser Road, Kiser Lane, and Gentry Road.
- b. \$380,118 – District 6 – Commissioner Waller – Paving of County roads.

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

Commissioner Shaver requested for an item to be added for consideration of ARPA resolutions/appropriations as follows:

- a. \$36,500 – District 5A – Commissioner Morrison – Request to contribute to Beauty for Ashes Ministries to aid in paving their parking lot.
- b. \$36,500 – District 5B – Commissioner Shaver – Request to contribute to Beauty for Ashes Ministries to aid in paving their parking lot.

Mr. Shaver explained that if this paving project comes in at less than the total of the two contributions, he plans to come back and amend these resolutions.

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

Consideration of request for the following grants (both grants are “NO MATCHING FUNDS”):

- a. Approval/Acceptance of 2023 Computer Grant in the amount of \$2,403 for the Election Office
- b. Approval/Acceptance of FY 2024 SRO Grant in the amount of \$675,000 for the Sheriff’s Office

Commissioner Shaver made a motion to approve both grants, Commissioner Cullen seconded the motion.

Mayor Bradshaw asked at this time if the Committee is ok with approving the contract, with a signature, on the SRO Grant to move forward with submittal. The Committee gave this approval.

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

The amendments include revenue and expense for Election Computer Grant and revenue for SRO Grant.

b. Special Revenue Fund – ARPA 127

The amendments include the ARPA resolutions for paving and the amendment for the ARPA request for Beauty for Ashes will be added.

c. General Purpose School Fund 141

d. School Federal Projects Fund 142

e. Central Cafeteria Fund 143

f. General Capital Projects Fund 171

The amendments include the camera system and internet upgrade for the Jail/Sheriff's Office from sub-fund 15M.

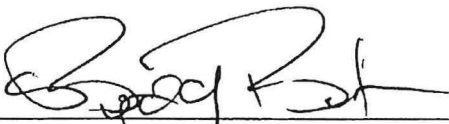
g. School Capital Projects Fund 177

The amendments include an appropriation for the remaining money from the \$2.6M Capital Outlay Note. These appropriations include the new school, Philadelphia, and Greenback school projects.

Commissioner Whitfield made a motion to approve amendments in all funds presented, seconded by Commissioner Shaver. The motion **PASSED UNANIMOUSLY** upon the vote.

There were no recommendations from Capital Projects and/or Purchasing Committee.

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.



Mayor Rollen "Buddy" Bradshaw
Budget Committee Chair

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2023

User: Erin Rice
Date/Time: 9/26/2023 2:06 PM
Page 1 of 23

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	13,840,098.00	(45,825.30)	0.33 %	1,153,341.50	0.00	0.00 %
40120	Trustee's Collections - Prior Year	130,000.00	(29,779.12)	22.91 %	10,833.33	0.00	0.00 %
40125	Trustee Collection-Bankruptcy	3,000.00	(228.13)	7.60 %	250.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	75,000.00	(20,338.99)	27.12 %	6,250.00	(16,446.30)	263.14 %
40140	Interest And Penalty	25,000.00	(4,141.35)	16.57 %	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	(374,394.33)	26.74 %	116,666.67	(185,739.92)	159.21 %
40220	Hotel/Motel Tax	510,000.00	(148,084.97)	29.04 %	42,500.00	(75,678.88)	178.07 %
40250	Litigation Tax - General	100,000.00	(18,942.93)	18.94 %	8,333.33	(10,161.45)	121.94 %
40260	Litigation Tax - Special Purpose	290,000.00	(45,683.18)	15.75 %	24,166.67	(25,830.64)	106.89 %
40270	Business Tax	536,400.00	(59,073.41)	11.01 %	44,700.00	(31,314.04)	70.05 %
40275	Mixed Drink Tax	29,000.00	(6,469.99)	22.31 %	2,416.67	(3,333.74)	137.95 %
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	(27,457.55)	22.88 %	10,000.00	(14,332.52)	143.33 %
41120	Animal Registration	63,500.00	(13,348.00)	21.02 %	5,291.67	(4,904.00)	92.67 %
41140	Cable TV Franchise	332,000.00	(88,096.12)	26.53 %	27,666.67	0.00	0.00 %
41510	Beer Permits	2,900.00	0.00	0.00 %	241.67	0.00	0.00 %
41520	Building Permits	600,000.00	(191,798.00)	31.97 %	50,000.00	(52,772.00)	105.54 %
41590	Other Permits	30,000.00	(7,767.34)	25.89 %	2,500.00	(400.00)	16.00 %
42180	DUI Treatment Fines	1,900.00	(190.00)	10.00 %	158.33	0.00	0.00 %
42190	Data Entry Fee - Circuit Court	930.00	(100.00)	10.75 %	77.50	(64.00)	82.58 %
42191	Courtroom Security Fee	5,300.00	(997.22)	18.82 %	441.67	(498.33)	112.83 %
42210	Fines	10,000.00	(1,234.62)	12.35 %	833.33	(783.37)	94.00 %
42220	Officers Costs	13,600.00	(2,395.73)	17.62 %	1,133.33	(940.37)	82.97 %
42240	Drug Control Fines	2,200.00	(758.81)	34.49 %	183.33	(305.90)	166.85 %
42250	Jail Fees	1,560.00	(174.01)	11.15 %	130.00	(65.71)	50.55 %
42290	Data Entry Fee - Criminal Court	1,000.00	(150.00)	15.00 %	83.33	(51.00)	61.20 %
42292	Victims Assistance Assessments	5,450.00	(557.00)	10.22 %	454.17	(263.00)	57.91 %
42310	Fines	45,000.00	(10,835.69)	24.08 %	3,750.00	(5,238.77)	139.70 %
42320	Officers Costs	113,000.00	(11,157.15)	9.87 %	9,416.67	(5,779.56)	61.38 %
42330	Games And Fish Fines	500.00	(98.10)	19.62 %	41.67	(60.30)	144.72 %
42340	Drug Control Fines	7,500.00	(1,284.39)	17.13 %	625.00	(607.52)	97.20 %
42350	Jail Fees	5,200.00	(1,039.67)	19.99 %	433.33	(456.47)	105.34 %
42351	Interpreter Fee	0.00	(50.00)	0.00 %	0.00	0.00	0.00 %
42380	DUI Treatment Fines	15,000.00	(2,397.80)	15.99 %	1,250.00	(992.75)	79.42 %
42390	Data Entry Fee - General Sessions	18,000.00	(3,235.50)	17.98 %	1,500.00	(1,774.00)	118.27 %
42391	Courtroom Security Fee	100,000.00	(16,633.22)	16.63 %	8,333.33	(9,207.27)	110.49 %
42392	Victims Assistance Assessments	24,550.00	(3,699.03)	15.07 %	2,045.83	(1,831.00)	89.50 %

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2023

User: Erin Rice
Date/Time: 9/26/2023 2:06 PM
Page 2 of 23

101 General		Year-To-Date			Month-To-Date		
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	(100.00)	0.00 %	0.00	(60.00)	0.00 %
42520	Officers Costs	33,000.00	(628.42)	1.90 %	2,750.00	(483.55)	17.58 %
42530	Data Entry Fee - Chancery Court	13,900.00	(580.00)	4.17 %	1,158.33	(364.00)	31.42 %
42591	Courtroom Security Fee	2,580.00	(401.50)	15.56 %	215.00	(182.50)	84.88 %
42610	Fines	5,000.00	(1,041.00)	20.82 %	416.67	(600.00)	144.00 %
42990	Other Fines, Forfeitures, And Penalties	0.00	(269.00)	0.00 %	0.00	(250.00)	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	0.00	0.00 %
43383	Additional Fees - Titling and	0.00	(8,471.00)	0.00 %	0.00	(4,494.00)	0.00 %
43392	Data Processing Fee - Register	30,000.00	(4,526.00)	15.09 %	2,500.00	(2,352.00)	94.08 %
43394	Data Processing Fee - Sheriff	6,000.00	(748.69)	12.48 %	500.00	(379.05)	75.81 %
43395	Sexual Offender Registration Fee-	3,000.00	(1,050.00)	35.00 %	250.00	(100.00)	40.00 %
43396	Data Processing Fee - County Clerk	1,000.00	(186.00)	18.60 %	83.33	(87.00)	104.40 %
43399	Vehicle Insurance Coverage and	2,000.00	(710.00)	35.50 %	166.67	(385.00)	231.00 %
44110	Investment Income	100,000.00	(23,474.11)	23.47 %	8,333.33	0.00	0.00 %
44130	Sale Of Materials And Supplies	3,750.00	(6.00)	0.16 %	312.50	(6.00)	1.92 %
44131	Commissary Sales	29,000.00	(6,587.07)	22.71 %	2,416.67	(3,799.33)	157.21 %
44160	Retirees' Insurance Payments	63,258.00	(23,636.21)	37.36 %	5,271.50	(4,833.01)	91.68 %
44161	Cobra Insurance Payments	2,873.00	(3,582.75)	124.70 %	239.42	(2,833.07)	1,183.32 %
44170	Miscellaneous Refunds	11,916.00	(1,210.88)	10.16 %	993.00	0.00	0.00 %
44530	Sale Of Equipment	500.00	(28,300.00)	5,660.00 %	41.67	(15,100.00)	36,240.00 %
44570	Contributions & Gifts	53,100.00	(13,397.34)	25.23 %	4,425.00	(1,950.00)	44.07 %
45510	County Clerk	520,000.00	(110,156.05)	21.18 %	43,333.33	(57,883.41)	133.58 %
45520	Circuit Court Clerk	120,000.00	(13,425.74)	11.19 %	10,000.00	(7,365.24)	73.65 %
45540	General Sessions Court Clerk	340,000.00	(77,042.59)	22.66 %	28,333.33	(42,347.92)	149.46 %
45550	Clerk And Master	85,000.00	(16,615.22)	19.55 %	7,083.33	(11,244.65)	158.75 %
45580	Register	500,000.00	(84,564.73)	16.91 %	41,666.67	(45,483.01)	109.16 %
45590	Sheriff	18,000.00	(6,173.45)	34.30 %	1,500.00	(2,192.80)	146.19 %
45610	Trustee	880,000.00	(61,748.93)	7.02 %	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 %
46190	Other General Government Grants	2,403.00	0.00	0.00 %	200.25	0.00	0.00 %
46210	Law Enforcement Training Programs	41,600.00	0.00	0.00 %	3,466.67	0.00	0.00 %
46290	Other Public Safety Grants	675,000.00	(675,000.00)	100.00 %	56,250.00	(675,000.00)	1,200.00 %
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	(1,719.45)	19.11 %	750.00	(839.60)	111.95 %

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2023

User: Erin Rice
Date/Time: 9/26/2023 2:06 PM
Page 3 of 23

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
46840	Alcoholic Beverage Tax	96,000.00	(28,089.67)	29.26 %	8,000.00	0.00	0.00 %
46852	State Revenue Sharing -	60,000.00	(9,560.60)	15.93 %	5,000.00	(5,196.02)	103.92 %
46855	State Shared Sports Gaming Privilege	35,000.00	(14,729.01)	42.08 %	2,916.67	0.00	0.00 %
46915	Contracted Prisoner Board	165,000.00	(72,980.00)	44.23 %	13,750.00	(32,062.00)	233.18 %
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	(7,954.05)	132.57 %	500.00	(1,269.52)	253.90 %
46990	Other State Revenues	54,870.00	(105.29)	0.19 %	4,572.50	0.00	0.00 %
47220	Civil Defense Reimbursement	67,427.00	(15,377.75)	22.81 %	5,618.92	0.00	0.00 %
47235	Homeland Security Grants	18,000.00	0.00	0.00 %	1,500.00	0.00	0.00 %
47590	Other Federal Through State	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	(1,330.19)	4.97 %	2,231.83	(1,330.19)	59.60 %
48140	Contracted Services	47,084.00	0.00	0.00 %	3,923.67	0.00	0.00 %
48610	Donations	11,850.00	(993.00)	8.38 %	987.50	(224.00)	22.68 %
48991	OPIOID SETTLEMENT FUNDS - PAST	0.00	(30,204.23)	0.00 %	0.00	0.00	0.00 %
49700	Insurance Recovery	7,500.00	(29,634.93)	395.13 %	625.00	(21,636.17)	3,461.79 %
49800	Transfers In	172,212.00	0.00	0.00 %	14,351.00	0.00	0.00 %
Total Revenues		24,208,645.00	(2,523,090.70)	10.42 %	2,017,387.08	(1,392,165.85)	69.01 %
Expenditures							
51100	County Commission	(228,725.00)	51,600.26	22.56 %	(19,060.42)	7,910.27	41.50 %
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)	50,329.36	21.39 %	(19,609.58)	11,728.78	59.81 %
51310	Personnel Office	(133,796.00)	36,310.54	27.14 %	(11,149.67)	8,866.92	79.53 %
51400	County Attorney	(285,000.00)	67,191.16	23.58 %	(23,750.00)	0.00	0.00 %
51500	Election Commission	(497,567.00)	84,460.48	16.97 %	(41,463.92)	11,163.07	26.92 %
51600	Register Of Deeds	(416,551.00)	113,266.50	27.19 %	(34,712.58)	22,218.06	64.01 %
51720	Planning	(187,828.00)	33,624.06	17.90 %	(15,652.33)	10,634.19	67.94 %
51750	Codes Compliance	(443,560.00)	66,659.30	15.03 %	(36,963.33)	19,969.22	54.02 %
51760	Geographical Information Systems	(81,544.00)	18,610.48	22.82 %	(6,795.33)	5,199.92	76.52 %
51800	County Buildings	(1,480,661.00)	503,357.44	34.00 %	(123,388.42)	124,351.72	100.78 %
51810	Other Facilities	0.00	10,570.14	0.00 %	0.00	8,396.04	0.00 %
51900	Other General Administration	(336,578.00)	366,177.52	108.79 %	(28,048.17)	296.53	1.06 %
51910	Preservation Of Records	(1,000.00)	0.00	0.00 %	(83.33)	0.00	0.00 %
52100	Accounting And Budgeting	(820,736.00)	195,043.30	23.76 %	(68,394.67)	40,135.09	58.68 %
52200	Purchasing	(337,735.00)	65,468.63	19.38 %	(28,144.58)	21,160.01	75.18 %
52300	Property Assessor's Office	(658,759.00)	168,594.88	25.59 %	(54,896.58)	32,808.01	59.76 %

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2023

User: Erin Rice
Date/Time: 9/26/2023 2:06 PM
Page 4 of 23

101 General		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
52400	County Trustee's Office	(441,865.00)	131,318.99	29.72 %	(36,822.08)	17,215.92	46.75 %
52500	County Clerk's Office	(871,224.00)	189,351.01	21.73 %	(72,602.00)	52,207.92	71.91 %
52600	Data Processing	(225,867.00)	64,867.42	28.72 %	(18,822.25)	14,718.63	78.20 %
53100	Circuit Court	(561,536.00)	131,707.07	23.45 %	(46,794.67)	32,786.31	70.06 %
53300	General Sessions Court	(827,620.00)	212,727.19	25.70 %	(68,968.33)	56,496.74	81.92 %
53310	General Sessions Judge	(572,249.00)	115,229.60	20.14 %	(47,687.42)	26,503.79	55.58 %
53400	Chancery Court	(459,969.00)	111,522.86	24.25 %	(38,330.75)	32,629.59	85.13 %
53500	Juvenile Court	(359,179.00)	83,672.95	23.30 %	(29,931.58)	21,616.53	72.22 %
53700	Judicial Commissioners	(82,572.00)	13,908.25	16.84 %	(6,881.00)	5,307.11	77.13 %
53900	Other Administration Of Justice	(19,300.00)	2,449.85	12.69 %	(1,608.33)	0.00	0.00 %
53920	Courtroom Security	(1,500.00)	51.10	3.41 %	(125.00)	0.00	0.00 %
53930	Victim Assistance Programs	(30,000.00)	4,256.03	14.19 %	(2,500.00)	2,094.00	83.76 %
54110	Sheriff's Department	(6,867,186.00)	3,254,972.13	47.40 %	(572,265.50)	2,117,616.40	370.04 %
54120	Special Patrols	(12,000.00)	35,000.00	291.67 %	(1,000.00)	0.00	0.00 %
54130	Traffic Control	(34,500.00)	6,031.65	17.48 %	(2,875.00)	5,770.64	200.72 %
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)	1,069,132.99	23.21 %	(383,887.92)	124,854.99	32.52 %
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)	45,241.30	20.33 %	(18,545.83)	7,485.28	40.36 %
54490	Other Emergency Management	(23,705.00)	8,488.67	35.81 %	(1,975.42)	0.00	0.00 %
54610	County Coroner/Medical Examiner	(125,000.00)	105,200.00	84.16 %	(10,416.67)	86,000.00	825.60 %
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)	9,110.49	22.01 %	(3,449.00)	659.90	19.13 %
55120	Rabies And Animal Control	(539,548.00)	155,599.51	28.84 %	(44,962.33)	27,267.32	60.64 %
55190	Other Local Health Services	(516,400.00)	91,667.37	17.75 %	(43,033.33)	35,200.27	81.80 %
56300	Senior Citizens Assistance	(288,954.00)	73,108.40	25.30 %	(24,079.50)	15,950.52	66.24 %
57100	Agricultural Extension Service	(209,590.00)	2,558.23	1.22 %	(17,465.83)	148.87	0.85 %
57500	Soil Conservation	(54,601.00)	8,539.97	15.64 %	(4,550.08)	1,700.51	37.37 %
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)	14,278.71	18.30 %	(6,501.17)	4,702.03	72.33 %
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)	166,852.04	1,619.92 %	(858.33)	769.26	89.62 %
58900	Miscellaneous	(555,000.00)	14,258.71	2.57 %	(46,250.00)	0.00	0.00 %
99100	Transfers Out	(35,000.00)	0.00	0.00 %	(2,916.67)	0.00	0.00 %

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2023

User: Erin Rice
Date/Time: 9/26/2023 2:06 PM
Page 5 of 23

101 General			Year-To-Date			Month-To-Date		
Account	Description		Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
	Total	Expenditures	(26,223,473.00)	9,323,171.58	35.55 %	(2,185,289.42)	3,014,540.36	137.95 %
Total	101	General	(2,014,828.00)	6,800,080.88	337.50 %	(167,902.33)	1,622,374.51	966.26 %

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2023

User: Erin Rice
Date/Time: 9/26/2023 2:06 PM
Page 6 of 23

112 Courthouse & Jail Maintenance		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40266	Litigation Tax-Jail, Wrkhse,	100,000.00	(18,380.51)	18.38 %	8,333.33	(9,935.38)	119.22 %
	Total Revenues	100,000.00	(18,380.51)	18.38 %	8,333.33	(9,935.38)	119.22 %
Expenditures							
58900	Miscellaneous	(2,000.00)	199.45	9.97 %	(166.67)	0.00	0.00 %
99100	Transfers Out	(150,000.00)	0.00	0.00 %	(12,500.00)	0.00	0.00 %
	Total Expenditures	(152,000.00)	199.45	0.13 %	(12,666.67)	0.00	0.00 %
Total	112 Courthouse & Jail Maintenance	(52,000.00)	(18,181.06)	-34.96 %	(4,333.33)	(9,935.38)	-229.28

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2023

User: Erin Rice
Date/Time: 9/26/2023 2:06 PM
Page 7 of 23

114 Law Library		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40260	Litigation Tax - Special Purpose	4,500.00	(763.71)	16.97 %	375.00	(405.63)	108.17 %
	Total Revenues	4,500.00	(763.71)	16.97 %	375.00	(405.63)	108.17 %
Expenditures							
56500	Libraries	(4,600.00)	258.35	5.62 %	(383.33)	89.99	23.48 %
58900	Miscellaneous	(150.00)	8.35	5.57 %	(12.50)	0.00	0.00 %
	Total Expenditures	(4,750.00)	266.70	5.61 %	(395.83)	89.99	22.73 %
Total	114 Law Library	(250.00)	(497.01)	-198.80 %	(20.83)	(315.64)	-1,515.07

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2023

User: Erin Rice
Date/Time: 9/26/2023 2:06 PM
Page 8 of 23

115 Public Library		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	310,662.00	(1,028.36)	0.33 %	25,888.50	0.00	0.00 %
40120	Trustee's Collections - Prior Year	3,500.00	(735.88)	21.03 %	291.67	0.00	0.00 %
40125	Trustee's Collections - Bankruptcy	200.00	(6.41)	3.21 %	16.67	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	2,000.00	(596.08)	29.80 %	166.67	(482.00)	289.20 %
40140	Interest And Penalty	900.00	(101.98)	11.33 %	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	(1,418.30)	24.73 %	477.92	(550.40)	115.17 %
43360	Library Fees	2,335.00	(1,127.94)	48.31 %	194.58	(102.65)	52.75 %
44130	Sale Of Materials And Supplies	0.00	(62.35)	0.00 %	0.00	(42.85)	0.00 %
44160	Retirees' Insurance Payments	7,303.00	(2,208.48)	30.24 %	608.58	(351.48)	57.75 %
44570	Contributions & Gifts	1,305.00	(242.50)	18.58 %	108.75	(28.50)	26.21 %
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	0.00	0.00 %
Total Revenues		385,405.00	(25,928.28)	6.73 %	32,117.08	(1,557.88)	4.85 %
Expenditures							
56500	Libraries	(435,381.00)	105,578.01	24.25 %	(36,281.75)	35,303.69	97.30 %
Total Expenditures		(435,381.00)	105,578.01	24.25 %	(36,281.75)	35,303.69	97.30 %
Total	115 Public Library	(49,976.00)	79,649.73	159.38 %	(4,164.67)	33,745.81	810.29 %

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2023

User: Erin Rice
Date/Time: 9/26/2023 2:06 PM
Page 9 of 23

116 Solid Waste/Sanitation		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40210	Local Option Sales Tax	600,000.00	(160,454.72)	26.74 %	50,000.00	(79,602.83)	159.21 %
44145	Sale Of Recycled Materials	100,000.00	(14,138.95)	14.14 %	8,333.33	(3,591.50)	43.10 %
44160	Retirees' Insurance Payments	435.00	(116.97)	26.89 %	36.25	0.00	0.00 %
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	0.00	0.00 %
Total Revenues		799,860.00	(193,194.63)	24.15 %	66,655.00	(83,194.33)	124.81 %
Expenditures							
55720	Sanitation Education/Information	(49,200.00)	13,203.31	26.84 %	(4,100.00)	3,946.63	96.26 %
55732	Convenience Centers	(1,157,700.00)	491,503.11	42.46 %	(96,475.00)	64,526.20	66.88 %
55739	Other Waste Collection	(50,000.00)	0.00	0.00 %	(4,166.67)	0.00	0.00 %
Total Expenditures		(1,256,900.00)	504,706.42	40.15 %	(104,741.67)	68,472.83	65.37 %
Total	116 Solid Waste/Sanitation	(457,040.00)	311,511.79	68.16 %	(38,086.67)	(14,721.50)	-38.65 %

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2023

User: Erin Rice
Date/Time: 9/26/2023 2:06 PM
Page 10 of 23

119 Industrial/Economic Development		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44120	Lease/Rentals	21,295.00	4,858.40	-22.81 %	1,774.58	5,741.72	-323.55 %
	Total Revenues	21,295.00	4,858.40	-22.81 %	1,774.58	5,741.72	-323.55
Expenditures							
58120	Industrial Development	(22,300.00)	32.84	0.15 %	(1,858.33)	0.00	0.00 %
	Total Expenditures	(22,300.00)	32.84	0.15 %	(1,858.33)	0.00	0.00 %
Total	119 Industrial/Economic Development	(1,005.00)	4,891.24	486.69 %	(83.75)	5,741.72	6,855.79

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2023

User: Erin Rice
Date/Time: 9/26/2023 2:06 PM
Page 11 of 23

122 Drug Control		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
42240	Drug Control Fines	10,000.00	(2,198.53)	21.99 %	833.33	(597.30)	71.68 %
42340	Drug Control Fines	6,000.00	(1,284.41)	21.41 %	500.00	(607.53)	121.51 %
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	(7,998.75)	24.61 %	2,708.33	(7,998.75)	295.34 %
44530	Sale Of Equipment	20,000.00	0.00	0.00 %	1,666.67	0.00	0.00 %
44570	Contributions & Gifts	10,000.00	(1,863.50)	18.64 %	833.33	(1,543.50)	185.22 %
	Total Revenues	98,500.00	(13,345.19)	13.55 %	8,208.33	(10,747.08)	130.93 %
Expenditures							
54150	Drug Enforcement	(103,000.00)	22,315.16	21.67 %	(8,583.33)	6,234.30	72.63 %
	Total Expenditures	(103,000.00)	22,315.16	21.67 %	(8,583.33)	6,234.30	72.63 %
Total	122 Drug Control	(4,500.00)	8,969.97	199.33 %	(375.00)	(4,512.78)	-1,203.41

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2023

User: Erin Rice
Date/Time: 9/26/2023 2:06 PM
Page 12 of 23

127 Other General Government Special Revenue			Year-To-Date			Month-To-Date	
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44110	Investment Income	16,897.00	(16,170.51)	95.70 %	1,408.08	0.00	0.00 %
	Total Revenues	16,897.00	(16,170.51)	95.70 %	1,408.08	0.00	0.00 %
Expenditures							
91401	ARPA Grant #1-PUBLIC SAFETY	(3,068.00)	231.00	7.53 %	(255.67)	0.00	0.00 %
91402	ARPA Grant #2 - HIGHWAY	(699,962.00)	646,398.06	92.35 %	(58,330.17)	646,398.06	1,108.17 %
91403	American Rescue Plan Act Grant #3	(154,799.00)	54,325.12	35.09 %	(12,899.92)	44,289.39	343.33 %
91405	American Rescue Plan Act Grant #5	(1,740,185.00)	0.00	0.00 %	(145,015.42)	0.00	0.00 %
99100	Transfers Out	(117,212.00)	77,211.73	65.87 %	(9,767.67)	77,211.73	790.48 %
	Total Expenditures	(2,715,226.00)	778,165.91	28.66 %	(226,268.83)	767,899.18	339.37 %
Total	127 Other General Government Special	(2,698,329.00)	761,995.40	28.24 %	(224,860.75)	767,899.18	341.50 %

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2023

User: Erin Rice
Date/Time: 9/26/2023 2:06 PM
Page 13 of 23

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

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2023

User: Erin Rice
Date/Time: 9/26/2023 2:06 PM
Page 14 of 23

131 Highway/Public Works		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	587,608.00	(1,943.84)	0.33 %	48,967.33	0.00	0.00 %
40120	Trustee's Collections - Prior Year	9,000.00	(1,687.94)	18.75 %	750.00	0.00	0.00 %
40125	Bankruptcy	45.00	(13.87)	30.82 %	3.75	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	4,000.00	(1,059.34)	26.48 %	333.33	(856.59)	256.98 %
40140	Interest And Penalty	2,000.00	(239.96)	12.00 %	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	(3,093.00)	61.86 %	416.67	(640.00)	153.60 %
44145	Sale Of Recycled Materials	200.00	0.00	0.00 %	16.67	0.00	0.00 %
44160	Retirees' Insurance Payments	26,700.00	(1,499.11)	5.61 %	2,225.00	(91.10)	4.09 %
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	0.00	0.00 %
46920	Gasoline And Motor Fuel Tax	2,381,044.00	(408,652.67)	17.16 %	198,420.33	(210,081.78)	105.88 %
46930	Petroleum Special Tax	31,000.00	(6,061.11)	19.55 %	2,583.33	(3,030.57)	117.31 %
49800	Transfers In	35,000.00	0.00	0.00 %	2,916.67	0.00	0.00 %
Total Revenues		4,082,026.00	(550,722.38)	13.49 %	340,168.83	(214,700.04)	63.12 %
Expenditures							
61000	Administration	(1,094,202.00)	220,990.73	20.20 %	(91,183.50)	78,022.12	85.57 %
62000	Highway And Bridge Maintenance	(1,050,000.00)	1,011,200.00	96.30 %	(87,500.00)	12,000.00	13.71 %
63100	Operation And Maintenance Of	(347,000.00)	284,532.49	82.00 %	(28,916.67)	4,133.94	14.30 %
65000	Other Charges	(200,556.00)	160,579.12	80.07 %	(16,713.00)	1,201.88	7.19 %
66000	Employee Benefits	(555,876.00)	153,797.55	27.67 %	(46,323.00)	34,125.26	73.67 %
68000	Capital Outlay	(1,046,389.00)	1,762,645.00	168.45 %	(87,199.08)	55,000.00	63.07 %
Total Expenditures		(4,294,023.00)	3,593,744.89	83.69 %	(357,835.25)	184,483.20	51.56 %
Total	131 Highway/Public Works	(211,997.00)	3,043,022.51	1,435.41 %	(17,666.42)	(30,216.84)	-171.04

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2023

User: Erin Rice
Date/Time: 9/26/2023 2:06 PM
Page 15 of 23

141 General Purpose School

		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	11,495,095.00	(38,055.76)	0.33 %	957,924.58	0.00	0.00 %
40120	Trustee's Collections - Prior Year	100,000.00	(13,887.98)	13.89 %	8,333.33	0.00	0.00 %
40125	Bankruptcy	15,000.00	(248.58)	1.66 %	1,250.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	175,000.00	(18,457.83)	10.55 %	14,583.33	(14,925.18)	102.34 %
40140	Interest And Penalty	35,000.00	(3,656.96)	10.45 %	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	(1,222,126.28)	25.46 %	400,000.00	(612,673.63)	153.17 %
40275	Mixed Drink Tax	35,000.00	(8,274.03)	23.64 %	2,916.67	(3,333.75)	114.30 %
40320	Bank Excise Tax	30,000.00	0.00	0.00 %	2,500.00	0.00	0.00 %
41110	Marriage Licenses	1,200.00	(232.75)	19.40 %	100.00	(133.00)	133.00 %
43570	Receipts From Individual Schools	15,000.00	(968.00)	6.45 %	1,250.00	0.00	0.00 %
43990	Other Charges For Services	5,550.00	0.00	0.00 %	462.50	0.00	0.00 %
44110	Investment Income	75,000.00	(26,385.31)	35.18 %	6,250.00	0.00	0.00 %
44160	Retirees' Insurance Payments	62,400.00	(30,792.74)	49.35 %	5,200.00	(9,467.92)	182.08 %
44170	Miscellaneous Refunds	2,000.00	(974.12)	48.71 %	166.67	(302.00)	181.20 %
46510	TISA	30,643,452.00	(6,121,037.98)	19.98 %	2,553,621.00	(3,060,518.99)	119.85 %
46511	Basic Education Program	0.00	0.00	0.00 %	0.00	0.00	0.00 %
46515	Early Childhood Education	765,303.00	(64,592.50)	8.44 %	63,775.25	(64,592.50)	101.28 %
46590	Other State Education Funds	158,467.00	(25,112.10)	15.85 %	13,205.58	(19,265.01)	145.89 %
46591	Coordinated School Health	0.00	(24,711.07)	0.00 %	0.00	0.00	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	(311,800.98)	0.00 %	0.00	(135,975.51)	0.00 %
46851	State Revenue Sharing -T.V.A.	1,150,000.00	(1,654.89)	0.14 %	95,833.33	0.00	0.00 %
47147	Safe And Drug-Free Schools-St Grants	0.00	0.00	0.00 %	0.00	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	17,798.00	(21,747.50)	122.19 %	1,483.17	(2,000.00)	134.85 %
49700	Insurance Recovery	0.00	(48,326.33)	0.00 %	0.00	(44,665.81)	0.00 %
Total Revenues		50,254,542.00	(7,984,207.09)	15.89 %	4,187,878.50	(3,967,853.30)	94.75 %
Expenditures							
71100	Regular Instruction Program	(27,219,066.00)	4,863,246.60	17.87 %	(2,268,255.50)	2,047,606.66	90.27 %
71200	Special Education Program	(3,916,226.00)	719,562.85	18.37 %	(326,352.17)	343,289.38	105.19 %
71300	Vocational Education Program	(1,368,772.00)	774,837.03	56.61 %	(114,064.33)	252,073.26	220.99 %
72110	Attendance	(68,083.00)	19,619.47	28.82 %	(5,673.58)	8,614.31	151.83 %
72120	Health Services	(903,084.00)	69,921.39	7.74 %	(75,257.00)	29,377.73	39.04 %
72130	Other Student Support	(1,762,865.00)	264,376.34	15.00 %	(146,905.42)	110,238.32	75.04 %
72210	Regular Instruction Program	(2,150,586.00)	368,284.38	17.12 %	(179,215.50)	152,854.81	85.29 %

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2023

User: Erin Rice
Date/Time: 9/26/2023 2:06 PM
Page 16 of 23

141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
72220	Special Education Program	(624,193.00)	211,735.97	33.92 %	(52,016.08)	31,474.28	60.51 %
72230	Vocational Education Program	(183,179.00)	46,782.69	25.54 %	(15,264.92)	16,054.81	105.17 %
72250	Technology	(1,114,211.00)	614,105.12	55.12 %	(92,850.92)	119,809.82	129.03 %
72310	Board Of Education	(762,945.00)	294,600.85	38.61 %	(63,578.75)	9,753.97	15.34 %
72320	Office Of The Superintendent	(418,951.00)	163,584.13	39.05 %	(34,912.58)	26,031.74	74.56 %
72410	Office Of The Principal	(1,357,099.00)	393,209.51	28.97 %	(113,091.58)	95,796.88	84.71 %
72510	Fiscal Services	(97,535.00)	23,661.60	24.26 %	(8,127.92)	7,885.87	97.02 %
72610	Operation Of Plant	(4,447,466.00)	2,704,283.50	60.81 %	(370,622.17)	125,821.63	33.95 %
72620	Maintenance Of Plant	(277,000.00)	74,811.75	27.01 %	(23,083.33)	4,150.65	17.98 %
72710	Transportation	(2,443,128.00)	505,660.39	20.70 %	(203,594.00)	242,564.18	119.14 %
72901	COVID-19 Expenditures	(50,001.00)	4,078.30	8.16 %	(4,166.75)	0.00	0.00 %
73300	Community Services	(84,909.00)	28,702.90	33.80 %	(7,075.75)	8,166.24	115.41 %
73400	Early Childhood Education	(982,587.00)	221,774.32	22.57 %	(81,882.25)	69,156.18	84.46 %
	Total Expenditures	(50,231,886.00)	12,366,839.09	24.62 %	(4,185,990.50)	3,700,720.72	88.41 %
Total	141 General Purpose School	22,656.00	4,382,632.00	-19,344.24	1,888.00	(267,132.58)	14,148.97

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2023

User: Erin Rice
Date/Time: 9/26/2023 2:06 PM
Page 17 of 23

142 School Federal Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47131	Vocational Educ - Basic Grants To	86,192.25	(20,840.77)	24.18 %	7,182.69	(12,417.04)	172.87 %
47141	Title 1 Grants To Local Educ Agencies	1,003,249.72	(148,527.04)	14.80 %	83,604.14	(79,853.31)	95.51 %
47143	Special Education - Grants To States	1,121,331.00	(200,643.31)	17.89 %	93,444.25	(106,193.34)	113.64 %
47145	Special Education Preschool Grants	24,667.00	(3,807.40)	15.44 %	2,055.58	(3,807.40)	185.22 %
47146	English Language Acquisition Grants	30,101.98	(1,478.67)	4.91 %	2,508.50	(59.11)	2.36 %
47147	Safe And Drug-Free Schools-St Grants	1,650.00	(279.69)	16.95 %	137.50	(279.69)	203.41 %
47150	21st Century Community Learning	74,250.00	0.00	0.00 %	6,187.50	0.00	0.00 %
47189	Eisenhower Prof Development State	180,978.49	(28,442.74)	15.72 %	15,081.54	(18,306.29)	121.38 %
47307	COVID-19 Grant B	0.00	(136.88)	0.00 %	0.00	(136.88)	0.00 %
47309	COVID-19 Grant D	34,000.00	(33,000.00)	97.06 %	2,833.33	0.00	0.00 %
47401	American Rescue Plan Act Grant #1	4,104,143.89	(865,726.19)	21.09 %	342,011.99	(309,809.48)	90.58 %
47590	Other Federal Through State	80,895.03	(50,074.96)	61.90 %	6,741.25	(959.32)	14.23 %
Total Revenues		6,741,459.36	(1,352,957.65)	20.07 %	561,788.28	(531,821.86)	94.67 %
Expenditures							
71100	Regular Instruction Program	(3,242,709.94)	1,251,475.04	38.59 %	(270,225.83)	1,072,622.43	396.94 %
71200	Special Education Program	(874,790.50)	145,349.71	16.62 %	(72,899.21)	72,086.68	98.89 %
71300	Vocational Education Program	(50,000.00)	36,214.74	72.43 %	(4,166.67)	1,920.99	46.10 %
72120	Health Services	(656,638.69)	105,202.22	16.02 %	(54,719.89)	52,634.75	96.19 %
72130	Other Student Support	(486,808.77)	84,181.87	17.29 %	(40,567.40)	42,521.40	104.82 %
72210	Regular Instruction Program	(605,338.42)	269,386.88	44.50 %	(50,444.87)	213,639.46	423.51 %
72220	Special Education Program	(426,623.04)	232,777.34	54.56 %	(35,551.92)	127,436.41	358.45 %
72230	Vocational Education Program	(4,300.00)	1,051.16	24.45 %	(358.33)	575.21	160.52 %
73100	Food Service	0.00	96.65	0.00 %	0.00	0.00	0.00 %
73300	Community Services	(394,250.00)	10,044.19	2.55 %	(32,854.17)	5,883.99	17.91 %
Total Expenditures		(6,741,459.36)	2,135,779.80	31.68 %	(561,788.28)	1,589,321.32	282.90 %
Total	142 School Federal Projects	0.00	782,822.15	100.00 %	0.00	1,057,499.46	0.00 %

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2023

User: Erin Rice
Date/Time: 9/26/2023 2:06 PM
Page 18 of 23

143 Central Cafeteria		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
43521	Lunch Payments - Children	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	(3,835.22)	76.70 %	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	(56,499.00)	18.70 %	25,177.33	(372.60)	1.48 %
47990	Other Direct Federal Revenue	263,000.00	(72,034.00)	27.39 %	21,916.67	0.00	0.00 %
Total Revenues		3,131,093.00	(132,368.22)	4.23 %	260,924.42	(372.60)	0.14 %
Expenditures							
73100	Food Service	(3,155,029.00)	1,535,756.25	48.68 %	(262,919.08)	1,043.82	0.40 %
Total Expenditures		(3,155,029.00)	1,535,756.25	48.68 %	(262,919.08)	1,043.82	0.40 %
Total	143 Central Cafeteria	(23,936.00)	1,403,388.03	5,863.09 %	(1,994.67)	671.22	33.65 %

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2023

User: Erin Rice
Date/Time: 9/26/2023 2:06 PM
Page 19 of 23

151 General Debt Service		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	924,760.00	(3,061.19)	0.33 %	77,063.33	0.00	0.00 %
40120	Trustee's Collections - Prior Year	10,000.00	(2,235.49)	22.35 %	833.33	0.00	0.00 %
40125	Bankruptcy	1,000.00	(27.17)	2.72 %	83.33	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	10,000.00	(3,192.03)	31.92 %	833.33	(2,581.11)	309.73 %
40140	Interest And Penalty	6,000.00	(309.79)	5.16 %	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	(5,254.21)	175.14 %	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 %
	Total Revenues	1,420,740.00	(14,079.88)	0.99 %	118,395.00	(2,581.11)	2.18 %
Expenditures							
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)	51,538.46	21.39 %	(20,081.00)	17,456.00	86.93 %
	Total Expenditures	(1,562,600.00)	51,538.46	3.30 %	(130,216.67)	17,456.00	13.41 %
Total	151 General Debt Service	(141,860.00)	37,458.58	26.41 %	(11,821.67)	14,874.89	125.83 %

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2023

User: Erin Rice
Date/Time: 9/26/2023 2:06 PM
Page 20 of 23

156 Education Debt Service		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	2,680,127.00	(9,841.99)	0.37 %	223,343.92	0.00	0.00 %
40120	Trustee's Collections - Prior Year	60,000.00	(8,185.11)	13.64 %	5,000.00	0.00	0.00 %
40125	Bankruptcy	3,000.00	(116.58)	3.89 %	250.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	46,000.00	(7,493.84)	16.29 %	3,833.33	(6,059.59)	158.08 %
40140	Interest And Penalty	18,000.00	(1,076.05)	5.98 %	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	(97,771.29)	6.74 %	120,833.33	0.00	0.00 %
44110	Investment Income	60,000.00	(30,066.70)	50.11 %	5,000.00	0.00	0.00 %
	Total Revenues	4,479,187.00	(154,551.56)	3.45 %	373,265.58	(6,059.59)	1.62 %
Expenditures							
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)	0.00	0.00 %
82330	Education	(125,000.00)	504.11	0.40 %	(10,416.67)	0.00	0.00 %
	Total Expenditures	(4,914,621.00)	22,023.69	0.45 %	(409,551.75)	0.00	0.00 %
Total	156 Education Debt Service	(435,434.00)	(132,527.87)	-30.44 %	(36,286.17)	(6,059.59)	-16.70 %

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2023

User: Erin Rice
Date/Time: 9/26/2023 2:06 PM
Page 21 of 23

171 General Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40125	Trustee's Collections - Bankruptcy	0.00	(2.77)	0.00 %	0.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(316.80)	0.00 %	0.00	(256.17)	0.00 %
40140	Interest And Penalty	0.00	(1.80)	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	(1,104.68)	0.00 %	0.00	0.00	0.00 %
44570	Contributions & Gifts	0.00	(146.00)	0.00 %	0.00	(24.00)	0.00 %
Total Revenues		127,487.00	(1,572.05)	1.23 %	10,623.92	(280.17)	2.64 %
Expenditures							
91110	General Administration Projects	(186,000.00)	26,753.39	14.38 %	(15,500.00)	0.00	0.00 %
91120	Administration Of Justice Projects	(8,000.00)	92,808.49	1,160.11 %	(666.67)	16,747.81	2,512.17 %
91130	Public Safety Projects	(77,470.00)	169,643.56	218.98 %	(6,455.83)	46,055.95	713.40 %
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 %
Total Expenditures		(443,266.00)	289,205.44	65.24 %	(36,938.83)	62,803.76	170.02 %
Total	171 General Capital Projects	(315,779.00)	287,633.39	91.09 %	(26,314.92)	62,523.59	237.60 %

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2023

User: Erin Rice
Date/Time: 9/26/2023 2:06 PM
Page 22 of 23

176 Highway Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	125,228.00	(414.55)	0.33 %	10,435.67	0.00	0.00 %
40120	Trustee's Collections - Prior Year	2,225.00	(334.54)	15.04 %	185.42	0.00	0.00 %
40125	Trustee's Collections - Bankruptcy	300.00	(6.62)	2.21 %	25.00	0.00	0.00 %
40130	Cir Clk/Clk & Master Collections-Pr Yr	3,500.00	(545.03)	15.57 %	291.67	(440.72)	151.10 %
40140	Interest And Penalty	1,000.00	(43.23)	4.32 %	83.33	0.00	0.00 %
40163	Payments In Lieu Of Taxes - Other	9,390.00	0.00	0.00 %	782.50	0.00	0.00 %
40320	Bank Excise Tax	200.00	0.00	0.00 %	16.67	0.00	0.00 %
	Total Revenues	141,843.00	(1,343.97)	0.95 %	11,820.25	(440.72)	3.73 %
Expenditures							
91200	Highway & Street Capital Projects	(181,000.00)	24.23	0.01 %	(15,083.33)	0.00	0.00 %
	Total Expenditures	(181,000.00)	24.23	0.01 %	(15,083.33)	0.00	0.00 %
Total	176 Highway Capital Projects	(39,157.00)	(1,319.74)	-3.37 %	(3,263.08)	(440.72)	-13.51 %

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
September 2023

User: Erin Rice
Date/Time: 9/26/2023 2:06 PM
Page 23 of 23

177 Education Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40285	Adequate Facilities/Development Tax	200,000.00	(208,757.97)	104.38 %	16,666.67	0.00	0.00 %
44110	Investment Income	0.00	(3,346.43)	0.00 %	0.00	0.00	0.00 %
	Total Revenues	200,000.00	(212,104.40)	106.05 %	16,666.67	0.00	0.00 %
Expenditures							
91300	Education Capital Projects	(3,409,397.00)	5,657,116.00	165.93 %	(284,116.42)	2,919,803.00	1,027.68 %
	Total Expenditures	(3,409,397.00)	5,657,116.00	165.93 %	(284,116.42)	2,919,803.00	1,027.68
Total	177 Education Capital Projects	(3,209,397.00)	5,445,011.60	169.66 %	(267,449.75)	2,919,803.00	1,091.72

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

Notaries to be elected October 02,2023

CHRISTINA LEIGH AKINS	HOLLY JONES
CHRISTINE BAHAMONDES	NORA KAMMERDIENER
CANDI CARROLL	EDDIE LITTON
WILLIAM DALTON COX	MARIA A MEDINA GONZALEZ
DANIEL DEATON	SONYA MORGAN
CINDY JO FOWLER BROWN	AMANDA PEARSALL
APRIL FREEMAN	ROBYN R SHANNON
MELISSA JEAN JENKINS	JARED WINN