

Loudon County Commission

Loudon, Tennessee

Monday, February 5, 2024

Courthouse Annex

6:00 pm

AGENDA

Regular Meeting

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

Public Hearing

A RESOLUTION TO AMEND THE LOUDON COUNTY ZONING RESOLUTION, ARTICLE 4 SUPPLEMENTARY PROVISIONS APPLYING TO SPECIFIC DISTRICTS SECTION 4.030 TEMPORARY USE REGULATIONS, PURSUANT TO TENNESSEE CODE ANNOTATED, SECTION 13-7-105.

- 1) Opening of Meeting, Pledge of Allegiance to the Flag of the United States, Invocation
- 2) Roll Call
- 3) Adoption of February 5, 2024 County Commission Agenda
- 4) Reading and Acceptance of January 2, 2024 Loudon County Commission Minutes
- 5) General Public Comments
- 6) Loudon County Codes Enforcement Director – Jim Jenkins
 - A) A RESOLUTION TO AMEND THE LOUDON COUNTY ZONING RESOLUTION, ARTICLE 4 SUPPLEMENTARY PROVISIONS APPLYING TO SPECIFIC DISTRICTS SECTION 4.030 TEMPORARY USE REGULATIONS, PURSUANT TO TENNESSEE CODE ANNOTATED, SECTION 13-7-105.

7) Mayor - Buddy Bradshaw

A) Resolution - Coffee Culture LLC

B) TDEC ARP Resolution

8) Director of Accounts and Budgets - Erin Rice

A) Consideration of recommendation to approve an ARPA fund resolution for the Greenback Sewer Project to appropriate as follows:

1. \$495,000 - District 3 - Commissioner Satterfield
2. \$25,000 from the remaining unassigned ARPA funds

B) Consideration of recommendation to approve \$2,000 for EMA Radio Programming Training to be funded from the Fire Safety Commitment

C) Consideration of recommendation to approve an addition \$8,500 for the Election addition at the County Office Building

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

1. County General Fund 101
2. Special Revenue (ARPA) Fund 127
3. Highway Department Fund 131
4. General Purpose School Fund 141
5. School Federal Projects Fund 142
6. General Capital Projects Fund 171
7. Rural Debt Service Fund 156

E) Monthly reports:

1. Approved Budget Committee minutes - November 20, 2023
2. Summary Financial Reports for January 2024

9) Commissioner - Adam Waller

A) Bonds and Notaries

Karen M Gritzner, Candace M Worobe, Melissa Hawkins, Jennifer Clay, Christi Michelle McAmis, Julie W Anderson, Angela D Houghton, Jim Buttram, Toni Shaw, Elijah McNabb, Tammie Denise Henry, Tangie Wright, Emily Elizabeth Guarino, Aidan Bitner, Crystal N Clark, Steve Amonett

LOUDON COUNTY COMMISSION
LOUDON COUNTY, TENNESSEE
Tuesday, January 2, 2024
Courthouse Annex Building
6:00 P.M.

DRAFT

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 2nd day of January 2024.
- Commission Chairman Cullen called the meeting to order at 6:00 pm.
- Commissioner Joe Morrison opened the County Commission Meeting by leading the Pledge of Allegiance to the Flag of the United States of America, and then gave the invocation.
- (2) Roll Call Upon Roll Call, the following commissioners were present: Chase Randolph, Bill Geames, William Jenkins, Rosemary Quillen, Gary Whitfield, Henry Cullen, Joe Morrison, Van Shaver, Adam Waller (9)
- Also present, was Chief Deputy – Tammie Wampler.
- Mayor – Buddy Bradshaw, Director of Accounts and Budgets – Erin Rice, and Commissioner - Bill Satterfield, was absent from the meeting.
- (3) Agenda Adoption Commission Chairman Cullen requested that the January 2, 2024 agenda be adopted. Commissioner Randolph requested a second reading of a resolution for consideration of recommendation to approve a non-profit contribution to Loudon Alive from ARPA funds for \$ 10,000 from District 1A & 1B.
- Commissioner Waller made a motion to approve the agenda as amended.
- Commissioner Morrison seconded the motion.
- Upon Voice Vote, the motion PASSED unanimously.
- (4) Minutes Approved Commission Chairman Cullen requested that the December 4, 2023 Loudon County Commission Meeting Minutes be accepted.
- Commissioner Shaver made the motion to accept the minutes as written.
- Commissioner Geames seconded the motion.
- Upon Voice Vote, the motion PASSED.
- (5) General Public Comments Due to the limited items on the agenda, there was not anyone to speak for General Public Comments.
- (6) 2nd Reading of Loudon Alive Resolution / ARPA Funds – District 1A & 1B Commissioner Randolph made a motion to approve the second reading of the ARPA funds resolution for Loudon Alive from district 1A and 1B.
- Commissioner Geames seconded the motion.
- Commission Chairman Cullen called for a roll call vote.
- Upon Roll Call Vote, the following commissioners voted AYE: Geames, Jenkins, Quillen, Whitfield, Cullen, Morrison, Shaver, Waller, Randolph (9)
- Upon Roll Call Vote, the motion PASSED unanimously.
- (7) Bonds & Notaries Commissioner Waller made a motion to approve the following Bonds and Notaries:
- Lisa C. Arden, Joyce F. Casey, Lindsay Farber, Vina Carol George, Jack Scarborough, Tandy D. Shuler, Scarlet Rene' Summitt, Jill Marie Vargo, Alicia Wolfe
- Commissioner Shaver seconded the motion.
- Upon Voice Vote, the motion passed unanimously.

DRAFT

- (8) Adjournment There being no further business a motion being duly made by Commissioner Shaver and seconded by Commissioner Geames the January 2, 2024 County Commission was adjourned at 6:10 pm.

Loudon County Commission Chairman

ATTEST:

Loudon County Clerk

Loudon County Mayor

RESOLUTION _____

**A RESOLUTION TO AMEND THE LOUDON COUNTY ZONING
RESOLUTION, ARTICLE 4 SUPPLEMENTARY PROVISIONS APPLYING TO
SPECIFIC DISTRICTS, SECTION 4.030 TEMPORARY USE REGULATIONS,
PURSUANT TO TENNESSEE CODE ANNOTATED, SECTION 13-7-105**

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 Resolution of Loudon County, Tennessee, and

WHEREAS, a notice of public hearing and a description of the resolution appeared in the Loudon County newspaper, the News Herald on December 29, 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 Resolution of Loudon County, Tennessee be amended as follows:

That section 4.030 Temporary Use Regulations, shall be amended by adding the following:

J. Temporary dwelling unit: A camper or motorhome may be use as a temporary dwelling unit by the property owner, on the same property, with an active Residential Building Permit while the home is under construction. Such use shall be for a maximum of one (1) year. A property owner replacing a Mobile Home may obtain a Building Permit to replace the home prior to the removal of the existing home, but the existing home must be removed with-in 30 days after receiving a Certificate of Completion for the new home. The property owner shall be responsible to contact the Codes Department and inform them the old home has been removed.

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 on January 9, 2024 are as follows:

APPROVED: 8

DISAPPROVED: 0



ATTEST: SECRETARY LOUDON COUNTY
REGIONAL PLANNING COMMISSION

01-09-2024

**LOUDON COUNTY, TENNESSEE
BOARD OF COMMISSIONERS
RESOLUTION _____**

**A RESOLUTION TO CONSENT AND AUTHORIZE
EXECUTION OF REAL ESTATE LICENSE AGREEMENT**

WHEREAS, Loudon County, Tennessee, a political subdivision of the State of Tennessee, ("Loudon County") is the fee owner of the property located in Loudon County, Tennessee between College Street and Wharf Street, (hereinafter "the Alley"); and

WHEREAS, Coffee Culture LLC is a Tennessee limited liability company and operates a coffee, pastry, and sandwich shop at 404 Wharf Street in Loudon, Tennessee, and desires to use the Alley for customers to access its drive through window; and

WHEREAS, Loudon County wants to promote commerce and has authority under Tenn. Code Ann. § 5-7-116 to "lease land . . . upon terms as in the judgment of the governing body are in the interest of the County";

NOW, THEREFORE, BE IT RESOLVED, by the Loudon County Board of Commissioners (hereinafter "County Commission"), in regular session assembled this ____ day of _____, 2024, the Loudon County Board of Commissioners hereby authorizes the execution, by either the County Mayor or his designee, the Director of Purchasing, of the Real Estate License Agreement with Coffee Culture LLC attached hereto as **Exhibit A**.

BE IT FUTHER RESOLVED, this resolution shall take effect immediately, the public welfare requiring it.

ATTEST:

Riley Wampler, County Clerk

APPROVED:

Henry Cullen, Chairman of Board of Commissioners

Rollen (Buddy) Bradshaw, Mayor

REAL ESTATE LICENSE AGREEMENT

This **REAL ESTATE LICENSE AGREEMENT** (this “**License Agreement**”), made as of this _____ day of _____, 2024, by and between Loudon County, a political subdivision of the State of Tennessee (“**Licensor**”), and Coffee Culture LLC, a Tennessee limited liability company (“**Licensee**”). Licensor and Licensee are also individually referred to as a “**Party**” and jointly as the “**Parties**”.

RECITALS

WHEREAS, Licensor is the fee owner of the property located in Loudon County, Tennessee between College Street and Wharf Street, as more particularly described, and identified as the highlighted parcel, in Exhibit A, which is attached hereto and made a part hereof (the “**Property**”); and

WHEREAS, the Parties desire by this License Agreement to provide for the licensing by Licensor to Licensee of the right to use and occupy the Property.

NOW, THEREFORE, in consideration of the foregoing recitals, which are hereby incorporated by reference herein, mutual covenants, terms, and conditions set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties agree as follows:

1. License.

(a) Licensor hereby grants to Licensee, and Licensee hereby accepts, a license (the “**License**”) to use and occupy the Property for the purposes hereafter provided for the License Period (as defined in Section 2). The Parties do not intend to create a lease or any other interest in real property for Licensee through this License Agreement, and the Parties only intend to create a license that is revocable at will by either Licensor or Licensee as provided herein.

(b) **LICENSEE HAS INSPECTED THE PROPERTY AND AGREES TO ACCEPT THE PROPERTY “AS-IS”, “WHERE-IS” AND “WITH ALL FAULTS” ON THE DATE HEREOF. THE PARTIES DO NOT MAKE ANY WARRANTIES, EXPRESS OR IMPLIED, WITH RESPECT TO THIS LICENSE AGREEMENT, THE PROPERTY, THE LICENSOR’S PERSONAL PROPERTY, OR THE PROPERTY OR THE REAL PROPERTY OR PROPERTY INTERESTS, INCLUDING THE WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE**

2. License Period. The “**License Period**” for the Property shall commence on the date first written above (the “**Commencement Date**”), and subject to sooner termination as hereafter provided, shall expire on the one (1) year anniversary of the Commencement Date (the “**Expiration Date**”). Notwithstanding the foregoing, this License Agreement shall be revocable by either Party at any time during the License Period; provided that the terminating Party delivers to the non-terminating Party seven (7) days’ prior written notice of its election to terminate. The termination notice shall state the date of termination and shall be sent in accordance with the notice requirements of this License Agreement. Either Party’s termination right is subject to no default by the terminating Party existing under this License Agreement at the time the termination notice is sent and on the actual termination date.

3. Compliance with Laws and Regulations. Licensee shall promptly comply with all present and future applicable laws and regulations of all state, federal, municipal, and local governments,

departments, commissions and boards and any direction of any public officer pursuant to law (collectively, “**Laws**”) having jurisdiction which shall impose any obligation or duty upon Licensor or Licensee with respect to the Property.

4. Access. Licensee, its employees and customers shall have the right of access to the Property during normal business hours during which Licensee is open to the public; provided, however, Licensor, its employees, contractors, and agents shall also at all times have access to the Property, no consent of the Licensee being required for any such access at any time.

5. Permitted Uses. The Licensed Area shall only be used for Licensee’s drive through window for its business and for no other purpose except as may be agreed upon by Licensor in writing in its sole and absolute discretion.

6. Repairs. Throughout the License Period, Licensee shall maintain, and keep in good condition, the Property. Licensee shall also be responsible for the cost to repair any damage to the Property other than damage from the elements, fire, or other casualty to the Property. The repair obligations outlined herein shall survive any cancellation, expiration, or termination, for any reason, of this License Agreement.

7. Damage and Destruction. Licensor shall not have any responsibility to Licensee or its customers, respective agents, contractors, tenants, or other invitees in the event of any damage to or theft or loss of any equipment or property of the Licensee or such persons and the Licensee or such persons incurring such damage, theft, or loss shall look to its own insurance coverage (and to any self-insured portion of the damage, theft, or loss), if any, for recovery in the event of any such damage, theft, or loss.

8. Insurance.

(a) Licensee shall, at its own cost and expense, maintain and keep in force at all times during the License Period:

(i) commercial general liability insurance, which shall include coverage against claims for personal injury, death, or property damage occurring on, in, or about the Property with limits of not less than one million dollars (\$1,000,000) with respect to the Property, Licensor’s personal property thereon, and Licensee’s conduct of business therein; Licensor shall be named as an additional insured; and

(ii) employers’ liability and workers’ compensation insurance to the extent required by the Laws of Tennessee.

(b) Such Insurance policies obtained by Licensee pursuant to this Section 8 shall be with an insurance company authorized and/or licensed to conduct business in the State of Tennessee.

(c) Upon the Commencement Date, Licensee must furnish Licensor with a certificate of insurance providing evidence of such insurance coverage required under this Section 8 and that Licensor is named as an additional insured.

9. Indemnification. Licensee shall indemnify, defend, save, and hold harmless the Licensor, and its officials, employees, agents, affiliates, successors, and permitted assigns (collectively, the “**Indemnified Parties**”) against all losses, damages, liabilities, deficiencies, claims, actions, judgments, settlements, interest, awards, penalties, fines, costs, or expenses of whatever kind, including professional fees and attorney fees and court costs, that are incurred by Licensor as a result of:

(a) any injury to or death of any person, or damage to or loss of property, or any other thing occurring on or about any part of the Property, or in any manner growing out of, resulting from or connected with the use, condition or occupancy of the Property if caused by any negligent or wrongful act or omission of Licensee or its agents, partners, contractors, employees, permitted assigns, licensees, sublessees, invitees, or any other person or entity for whose conduct the Indemnifying Party is legally responsible;

(b) violation by Licensee of any contract or agreement to which Licensee is a Party affecting any part of the Property; and

(c) violation of or failure to observe or perform any condition, provision, or obligation of or under this License Agreement on the Licensee’s part to be observed or performed hereunder. The indemnity obligations outlined herein shall survive any cancellation, expiration, or termination, for any reason, of this License Agreement.

10. Assignment or Sublicensing. The License granted hereby is personal to Licensee and shall not be assigned, nor shall Licensee sublicense or otherwise permit or suffer the occupancy of the Property by any third Party without the prior written consent of Licensor, which consent may be withheld in Licensor’s sole and absolute discretion.

11. Alteration; Restoration. Licensee may not make any alterations, installations, additions, or improvements in or to the Property without the prior written consent of Licensor, which consent may be withheld or conditioned in Licensor’s sole and absolute discretion. Any signage to be used by Licensee with respect to the Property must be approved in writing by Licensor, which approval may be withheld or conditioned in Licensor’s sole and absolute/reasonable discretion. If Licensor’s consent is given, Licensor shall simultaneously notify Licensee if any alteration must be removed and the affected Property restored, at Licensee’s sole cost and expense, before the Expiration Date or sooner termination of the License Period. In the absence of any such notice, any permitted alteration must be removed, and the affected Property restored, at Licensee’s sole cost and expense, when this License Agreement terminates.

12. Default. If Licensee defaults in the performance of any of its obligations hereunder, and such default continues for more than ten (10) days after receipt of written notice from Licensor, Licensor shall have the right to terminate this License Agreement and pursue any other remedies available at law or in equity, except as limited in Section 15 hereof.

13. Limitation of Liability. **NOTWITHSTANDING ANYTHING TO THE CONTRARY CONTAINED IN THIS LICENSE AGREEMENT, IN NO EVENT SHALL LICENSOR BE LIABLE TO LICENSEE FOR ANY INDIRECT, PUNITIVE, SPECIAL, CONSEQUENTIAL, OR INCIDENTAL DAMAGES WHATSOEVER, INCLUDING LOSS OF GOODWILL OR LOSS OF PROFITS.**

14. Notices. All notices, offers, requests, demands, and other communications pursuant to this Agreement shall be given in writing by personal delivery, by prepaid first class registered or certified mail properly addressed with appropriate postage paid thereon, or by overnight delivery service, and shall be deemed to be duly given and received on the date of delivery if delivered personally, on the second day after the deposit in the United States Mail if mailed, or on the first day after delivery to an overnight delivery service if delivered by overnight delivery service to the following address:

If to Licensors: Attn. Buddy Bradshaw
 100 River Road, Suite 106
 Loudon, TN 37774

If to the Licensee: Attn. Karen Marie King
 157 Ashton Fields Dr.
 Lenoir City, TN 37772

or to such other addresses as the Parties may from time to time designate by like notice.

15. Surrender. On or before the Expiration Date or sooner termination of the License Period for the Property, Licensee shall: (a) vacate and surrender full and complete possession of the Property to Licensors, vacant and broom clean, in its "as-is" condition and state of repair, subject only to: (i) Section 13 hereof; (ii) reasonable wear and tear; (iii) damage by the elements, fire, or other casualty (unless such damage is caused by the negligence or wrongful act of Licensee, its employees, agents, or invitees); (b) remove all equipment, fixtures, appurtenances, and other personal property from the Property which are owned or leased by Licensee; and (c) leave in place all of Licensors' personal property in its substantially similar condition as on the Commencement Date (reasonable wear and tear excepted). The surrender obligations outlined herein shall survive any cancellation, expiration, or termination, for any reason, of this License Agreement

16. Warranties. **EXCEPT AS SET FORTH IN THIS LICENSE AGREEMENT, THE PARTIES DO NOT MAKE ANY WARRANTIES, EXPRESS OR IMPLIED, WITH RESPECT TO THIS LICENSE AGREEMENT, THE PROPERTY, OR THE REAL OR PERSONAL PROPERTY OR PROPERTY INTERESTS, INCLUDING THE WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.**

17. Miscellaneous.

(a) **Counterparts.** This License Agreement may be executed in two or more counterparts, each of which shall be deemed to be an original, but all of which together shall constitute one and the same instrument.

(b) **Governing Law; Forum; Service of Process.** This Agreement shall be governed by and construed in accordance with the laws of the State of Tennessee without regard to its conflict of law principles. The Parties expressly consent to venue in Loudon County, Tennessee and waive any right to require other venues. In any action, suit, or proceeding to enforce the terms of this Agreement, such court shall have personal jurisdiction of all of the Parties hereto, and service of process upon them under any applicable statutes, laws, and rules shall be deemed valid and good.

(c) **Section Headings.** The section titles herein are for convenience only and do not define, limit, or construe the contents of such sections.

(d) **Attachment and Exhibits.** All attachments and exhibits to this License Agreement are hereby made a part hereof as if fully set out herein.

(e) **Severability.** If any provision or provisions in this License Agreement is/are found to be in violation of any law or otherwise unenforceable, all other provisions remain unaffected in full force and effect.

(f) **Binding Effect.** This License Agreement shall be binding upon and inure to the benefit of the Parties hereto and their respective successors and permitted assigns and shall not be modified except by an express written agreement signed by a duly authorized representative of both Parties.

(g) **Entire Agreement.** The terms and conditions of this License Agreement supersede any previous oral or written agreement with respect to the Property by Licensor and Licensee and may be altered only by a writing signed by both Parties hereto. This License Agreement sets forth the entire understanding of the Parties with respect to the subject matter hereof, and no representations, warranty, promise or agreement whatsoever not expressly contained herein has been made to Licensee by Licensor or any representative, consultant or agent of Licensor.

IN WITNESS WHEREOF, the Parties hereto have duly executed this License Agreement to be effective as of the Commencement Date.

LICENSOR:

LOUDON COUNTY

By: _____

Name: _____

Title: _____

LICENSEE:

COFFEE CULTURE LLC

By: _____

Name: _____

Title: _____

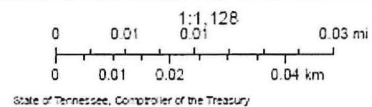
EXHIBIT A
PROPERTY

Loudon County - Parcel: 041A B 013.00



Date: January 25, 2024

County: Loudon
Owner: LOUDON COUNTY TENNESSEE
Address: WHARF ST
Parcel Number: 041A B 013.00
Deeded Acreage: 0
Calculated Acreage: 0
Date of TDOT Imagery: 2019
Date of Vexcel Imagery: 2023



The property lines are compiled from information maintained by your local county Assessor's office but are not conclusive evidence of property ownership in any court of law.

FOR THE AVOIDANCE OF DOUBT, THE "PROPERTY" SHALL ONLY CONSIST OF THE FIRST FIFTEEN (15) FEET OF PARCEL 13 MEASURED FROM PARCEL 14 AS IDENTIFIED BY THE BLUE LINES ON THE ABOVE PARCEL MAP.

**Resolution Template for Municipality:
Water Infrastructure Grants (SWIG) program; Loudon County # 2022 - 8748**

WHEREAS, the State of Tennessee offered funding for utilities regarding water and wastewater under the program called DWR-ARP Non Collaborative Grants State Water Infrastructure Grants (SWIG) program; Loudon County # 2022 - 8748, and

WHEREAS, the County of Loudon is in need to select a professional engineer under the guidelines of TCA Code 12-4-107 to perform engineering design, surveying and other duties required to receive TDEC regulatory approval, construction administration such as bidding and construction inspection, and

WHEREAS, after the initial selection of the engineering firm based on qualifications a contract will be negotiated with the engineering firm.

NOW, THEREFORE, BE IT RESOLVED that the Loudon County County Commission hereby requests the mayor or his representative to enter into a contract with Jacob's Engineering to assist in the TDEC ARP TASS & Tellico Village infrastructure. The contract price for the engineering assistance on the DWR-ARP Non-Collaborative Grants State Water Infrastructure Grants (SWIG) program; Loudon County # 2022 - 8748 TASS & Tellico Village infrastructure is _____.

Resolved this ____ day of _____, 2024

Certified: _____

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 A PORTION OF THE MATCH FOR THE TDEC ARPA FUNDING THE GREENBACK SEWER PROJECT
OPERATED BY TELlico AREA SERVICES SYSTEM (TASS)
COST NOT TO EXCEED: \$520,000**

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 Bill Satterfield, representing the Second (3rd) County Commission District, has determined that \$495,000 of the \$500,000 assigned to District 3 should be contributed to TASS to provide a portion of the 35% grant match for the TDEC ARPA Funding the Greenback Sewer Project; and

WHEREAS, Loudon County Commission establishes its intent to contribute \$25,000 from the ARPA "standard allowance" to TASS for the funding of the Preliminary Engineering Report for the construction of the Greenback Sewer Project.

WHEREAS, in January 2022, the U.S. Treasury provided the Final Rule implementing the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program under the American Rescue Plan; and

WHEREAS, the Final Rule, which became effective on April 1, 2022, provides state and local governments with even broader flexibility to pursue a wider range of uses to respond to local public health and economic needs – as well as greater simplicity so they can focus on responding to the needs in their communities and maximizing the impact of their funds; and

WHEREAS, under the Final Rule, recipients may elect a "standard allowance" of up to \$10 million to spend on "government services" which generally include any service traditionally provided by a government, unless Treasury has stated otherwise; and

WHEREAS, general government administration, staff and administrative facilities is considered a "government service"; and

WHEREAS, the Tellico Area Services System (TASS) is a regional water, sewer, and solid waste system that is jointly owned by Loudon and Monroe counties. TASS will plan, design, and construct the Greenback wastewater project with funding from the TDEC ARPA and a portion of matching funds from Loudon County.

NOW, THEREFORE, BE IT RESOLVED, that Loudon County Commission hereby establishes its intent to elect the "standard allowance" of up to \$10 million of its ARPA allocation to spend on "government services".

BE IT ALSO RESOLVED, that Loudon County Commission hereby amends Other General Government Special Revenue Fund 127 (ARPA Funds) by adding a \$520,000 appropriation for a contribution to TASS for the construction of the project described above.

BE IT FINALLY RESOLVED, that this Resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session this 5th day of February 2024.

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	2,685,921	8,000	26,140,246
Total Available Funds	36,515,549	2,685,921	8,000	39,209,470
Total Expenditures & Transfers Out	26,001,136	2,416,647	10,000	28,427,783
Effect on Fund Balance	(2,554,811)	269,274	(2,000)	(2,287,537)
Ending Fund Balance	10,514,413	269,274	(2,000)	10,781,687

[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

February 5, 2024

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

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

	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		1/29/2024 17:03	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
243	46000		State of Tennessee				Expensed @ 56300-711	
244							[16Jan_05Feb2024]	
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	8,000	8,000
249	46160		State Reappraisal Grant			0		0
250	46190-MHTPG		Other General Govt Grant-Mental Health Grant		35,981	35,981		35,981
251	46190-ELEC		Other General Govt Grant - Computer Grant		2,403	2,403		2,403
252	46190 PRIM		Other General Govt Grant	0		0		0
253								
254			Total General Government Grants	22,300	38,384	60,684	8,000	68,684
257								
258	46200		<u>Public Safety Grants</u>					
259	46210		Law Enforcement Grant	41,600	(3,200)	38,400		38,400
260	46210-TLETA		Law Enforcement Grant - TLETA		40,000	40,000		40,000
261	46290-TCI		Other Public Safety Grants-TCI Equipment Grant	0	15,000	15,000		15,000
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		1,620,215	1,620,215		1,620,215
265	46290-VCIF-FOR		Other Public Safety Grants-VCIF-Formula Based		133,180	133,180		133,180
266								
267			Total Public Safety Grants	41,600	2,480,195	2,521,795	0	2,521,795
268								
269	46300		<u>Health and Welfare Grants</u>					
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		1/29/2024 17:03	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
533								
534	51500		Election Commission					
535	101		County Official/Administrative Officer (Election Offi	91,838		91,838		91,838
536	101		County Official/Administrative Officer (Election Official)		500			0
537	161		Administrative Assistant	52,000		52,000		52,000
538	161		Administrative Assistant		500			0
539	168		Temporary Personnel	18,000	500	18,500		18,500
540	186 ARPA		Longevity Pay			0		0
541	187		Overtime Pay	4,500		4,500		4,500
542	192		Election Commission (Payroll; but no TCRS)	15,000		15,000		15,000
543	193		Election Workers (Some payroll; SS & Med; NO TC	60,000		60,000		60,000
544	201		Social Security	14,963	93	15,056		15,056
545	201 ARPA		Social Security			0		0
546	204		State Retirement	9,953	67	10,020		10,020
547	204 ARPA		State Retirement			0		0
548	206		Life Insurance	359		359		359
549	206-RET-LIF		Life Insurance	245		245		245
550	207		Medical Insurance	6,182		6,182		6,182
551	207-RET-MED		Medical Insurance	7,538		7,538		7,538
552	207-SRHTH		Medical Insurance	2,250		2,250		2,250
553	208		Dental Insurance	850		850		850
554	208-RET-DEN		Dental Insurance - Retirees	353		353		353
555	212		Employer Medicare	3,499	22	3,521		3,521
556	212 ARPA		Employer Medicare			0		0
557	302		Advertising	300		300		300
558	307		Communication	4,000		4,000		4,000
559	320		Dues and Memberships	500		500		500
560	330		Operating Lease Payments	5,000		5,000		5,000
561	332		Legal Notices, Recording and Court Cos	4,000		4,000		4,000
562	333		License (Hardware)	14,000		14,000		14,000
563	336		Maintenance and Repair Services - Office Equipment	12,000		12,000		12,000
564	348		Postal Charges	8,500		8,500		8,500
565	349		Printing, Stationery, and Forms	6,000		6,000		6,000
566	351		Rental	1,000		1,000		1,000
567	355		Travel	10,000		10,000		10,000
568	399		Other Contracted Services	26,100		26,100		26,100
569	414		Duplicating Supplies	600		600		600
570	422		Food Supplies	1,700		1,700		1,700
571	435		Office Supplies	12,000		12,000		12,000
572	451		Uniforms	1,200		1,200		1,200
573	513		Workers' Comp Insurance	1,234		1,234		1,234
574	524		In-Service/Staff Development	500		500		500
575	711		Furniture and Fixtures		250	250	1,520	1,770
576	709 ELEC		Data Processing Equipment		2,403	2,403		2,403
577	719		Office Equipment	4,000	(1,734)	2,266		2,266
578	731 ELEC		Voting Machines	72,000		72,000	(1,520)	70,480
579	731-ELTEC		Voting Machines Grant		82,425	82,425		82,425
580	790		Other Equipment (Carts)	23,000	1,484	24,484		24,484
581								
582			Total Election Commission	495,164	86,510	581,674	0	581,674

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		1/29/2024 17:03	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
737								
738	51800		Plant Maintenance and Operations (County Buildings)					
739	105		Supervisor/Director	58,000	500	58,500		58,500
740	167		Maintenance Personnel	396,448	4,500	400,948		400,948
741	169		Part-time Personnel			0		0
742	186 ARPA		Longevity Pay			0		0
743	187		Overtime Pay	6,000		6,000		6,000
744	201		Social Security	28,548	310	28,858		28,858
745	201 ARPA		Social Security			0		0
746	204		State Retirement	30,896	336	31,232		31,232
747	204 ARPA		State Retirement			0		0
748	206		Life Insurance	1,727		1,727		1,727
749	206-RET-LIF		Life Insurance-Retirees	960		960		960
750	207		Medical Insurance	118,978		118,978		118,978
751	207-COBRA		Medical Insurance			0		0
752	207-RET-MED		Medical Insurance - Retirees	7,782		7,782		7,782
753	207-SRHTH		Medical Insurance - Sr. Health	20,241		20,241		20,241
754	208		Dental Insurance	5,964		5,964		5,964
755	208-COBRA		Dental Insurance - COBRA			0		0
756	208-RET-DEN		Retiree Dental Insurance	1,741		1,741		1,741
757	212		Employer Medicare	6,676	73	6,749		6,749
758	212 ARPA		Employer Medicare			0		0
759	307		Communication	7,000		7,000		7,000
760	307 WIRE		Communication	8,000		8,000		8,000
761	320		Dues & Memberships	90		90		90
762	330		Operating Lease Payments	4,000		4,000		4,000
763	335		Maintenance and Repair Services - Buildings	100,000	(1,200)	98,800	(40,338)	58,462
764	336		Maintenance and Repair Services - Office Equipment	3,000		3,000		3,000
765	338		Maintenance and Repair Services - Vehicles	5,000		5,000		5,000
766	347		Pest Control	10,000		10,000		10,000
767	399		Other Contracted Services	250,000		250,000	47,000	297,000
768	410		Custodial Supplies	12,000		12,000		12,000
769	412		Diesel Fuel	3,000		3,000		3,000
770	413		Drug and Medical Supplies	100		100		100

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			1/29/2024 17:03	2023-2024	2023-2024	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
771	414		Duplicating Supplies	250		250		250
772	425		Gasoline (Vehicle)	20,000		20,000		20,000
773	435		Office Supplies	750		750		750
774	450		Tires	1,500		1,500		1,500
775	451		Uniforms	6,000	1,000	7,000		7,000
776	452		Utilities	350,000		350,000		350,000
777	499		Other Supplies and Materials	100		100		100
778	513		Workers' Comp Insurance	6,160		6,160		6,160
779	524		In Service/Staff Development	1,000		1,000		1,000
780	599		Other Charges		200	200		200
781	711		Furniture & Fixtures	250		250		250
782	717		Maintenance Equipment	7,500		7,500	(6,662)	838
783	719		Office Equipment	1,000		1,000		1,000
784	718		Vehicles			0		0
785						0		0
786			Total Plant Maintenance & Operations	1,480,661	5,719	1,486,380	0	1,486,380

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		1/29/2024 17:03	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
787								
788	51810		Other Facilities					
789	452		Utilities			0		0
790								
791			Total Other Facilities	0	0	0	0	0
792								
793	51900		Other General Administration					
794	332		Legal Notices	10,000		10,000		10,000
795	359		Disposal Fees	10,500		10,500		10,500
796	502		Building and Contents Insurance	316,078		316,078		316,078
797								
798			Total Other General Administration	336,578	0	336,578	0	336,578
799								
800	51910		Preservation of Records					
801	191		Board & Committee Member Fees	200		200	(200)	0
802	332		Legal Notices	75		75	(12)	63
803	333		Licenses (Yearly renewal of wix.com for Co. Historian)			0	326	326
804	348		Postal Charges			0		0
805	349		Printing, Stationery & Forms			0		0
806	355		Travel	100		100	(100)	0
807	414		Duplicating Services			0		0
808	435		Office Supplies	75		75	(75)	0
809	719		Office Equipment	550		550	(550)	0
810	790		Other Equipment	0		0	611	611
811								
812			Total Preservation of Records	1,000	0	1,000	0	1,000
813								
814			Total General Administration	4,181,330	299,440	4,480,770	0	4,480,770
815								
816								
817								
818								
819								

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		1/29/2024 17:03	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
866								
867								
868	52200		Purchasing					
869	105		Supervisor/Director	59,000	500	59,500		59,500
870	105		Supervisor/Director			0		0
871	122		Purchasing Personnel	117,717	1,500	119,217		119,217
872	169		Part-time Personnel	44,947	500	45,447		45,447
873	186 ARPA		Longevity Pay			0		0
874	187		Overtime			0		0
875	201		Social Security	10,956	155	11,111		11,111
876	201 ARPA		Social Security			0		0
877	204		State Retirement	11,858	134	11,992		11,992
878	204 ARPA		State Retirement			0		0
879	206		Life Insurance	673		673		673
880	206-RET-LIF		Life Insurance	576		576		576
881	207		Medical Insurance	47,594		47,594		47,594
882	207-RET-MED		Medical Insurance			0		0
883	207-SRHTH		Medical Insurance	6,747		6,747		6,747
884	208		Dental Insurance	2,278		2,278		2,278
885	208-RET-DEN		Dental Insurance	1,058		1,058		1,058
886	212		Employer Medicare	3,214	36	3,250		3,250
887	212 ARPA		Employer Medicare			0		0
888	307		Communication	2,300		2,300		2,300
889	307-WIRE		Communication	1,500		1,500		1,500
890	320		Dues and Memberships	1,200		1,200	1,300	2,500
891	330		Operating Lease Payments (Copier)	2,000		2,000	(1,300)	700
892	332		Legal Notices, Recording and Court Costs			0		0
893	338		Maintenance and Repair Services-Vehicl	800		800		800
894	348		Postal Charges	200		200		200
895	349		Printing, Stationery & Forms	200		200		200
896	355		Travel	4,000		4,000		4,000
897	399		Other Contracted Services	3,400		3,400		3,400
898	399 GOVDL		Other Contracted Services-GovDeals	400		400		400
899	399 SPLUS		Other Contracted Services - Surplus	500		500		500
900	414		Duplicating Supplies	500		500		500
901	425		Gasoline	300		300		300
902	435		Office Supplies	3,000		3,000		3,000
903	437		Periodicals	600		600		600
904	451		Uniforms	200		200		200
905	499		Other Supplies and Materials	200		200		200
906	508		Premiums on Corp Surety Bonds	350		350		350
907	513		Workers' Comp Insurance	2,467		2,467		2,467
908	524		In Service/Staff Development	3,500		3,500		3,500
909	599		Other Charges			0		0
910	711		Furniture & Fixtures	500		500		500
911	719		Office Equipment	3,000		3,000		3,000
912								
913			Total Purchasing	337,735	2,825	340,560	0	340,560

Loudon County
County General Fund 101
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	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		1/29/2024 17:03	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1197								
1198	53400		Chancery Court					
1199	101		County Official/Administrative Officer	102,042		102,042		102,042
1200	162		Clerical Personnel	161,138	2,000	163,138		163,138
1201	169		Part Time Personnel			0		0
1202	186 ARPA		Longevity Pay			0		0
1203	201		Social Security	17,512	124	17,636		17,636
1204	201 ARPA		Social Security			0		0
1205	204		State Retirement	17,659	134	17,793		17,793
1206	204 ARPA		State Retirement			0		0
1207	206		Life Insurance	875		875		875
1208	206-RET-LIF		Life Insurance	327		327		327
1209	207		Medical Insurance	65,209		65,209		65,209
1210	207-RET-MED		Medical Insurance			0		0
1211	207-SRHTH		Medical Insurance	11,245		11,245		11,245
1212	208		Dental Insurance	3,688		3,688		3,688
1213	208-RET-DEN		Dental Insurance-Retirees	2,424		2,424		2,424
1214	212		Employer Medicare	3,817	29	3,846		3,846
1215	212 ARPA		Employer Medicare			0		0
1216	307		Communication	3,500		3,500		3,500
1217	320		Dues and Memberships	1,150		1,150		1,150
1218	330		Operating Lease Payments (Copier)	3,800		3,800		3,800
1219	331		Legal Services			0		0
1220	334		Maintenance Agreements			0		0
1221	337		Maintenance & Repair - Office Equipment	1,500		1,500		1,500
1222	348		Postal Charges	7,500		7,500	(545)	6,955
1223	349		Printing, Stationery, and Forms	1,500		1,500		1,500
1224	355		Travel	3,700		3,700		3,700
1225	399		Other Contracted Services	23,902		23,902		23,902
1226	399-DQTAX		Delinquent Tax Sale pmt to Clerk & Master	4,300		4,300		4,300
1227	414		Duplicating Supplies	700		700		700
1228	435		Office Supplies	2,500		2,500	545	3,045
1229	471		Software	2,875		2,875		2,875
1230	508		Premium on Corporate Surety Bonds	500		500		500
1231	513		Workers' Comp Insurance	2,467		2,467		2,467
1232	524		In Service/Staff Development	2,000		2,000		2,000
1233	719		Office Equipment	12,139		12,139		12,139
1234						0		0
1235			Total Chancery Court	459,969	2,287	462,256	0	462,256

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		1/29/2024 17:03	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1551								
1552	54410		Emergency Management					
1553								
1554	105		Supervisor/Director	58,813	500	59,313		59,313
1555	161		Secretary(ies)	35,298	500	35,798		35,798
1556	186 ARPA		Longevity Pay			0		0
1557	201		Social Security	5,835	62	5,897		5,897
1558	201 ARPA		Social Security			0		0
1559	204		State Retirement	6,315	67	6,382		6,382
1560	204 ARPA		State Retirement			0		0
1561	206		Life Insurance	337		337		337
1562	206-RET-LIF		Life Insurance - Retiree	192		192		192
1563	207		Medical Insurance	12,355		12,355		12,355
1564	208		Dental Insurance	850		850		850
1565	208-RET-DEN		Dental Insurance - Retiree	353		353		353
1566	212		Employer Medicare	1,365	15	1,380		1,380
1567	212 ARPA		Employer Medicare			0		0
1568	307		Communication	2,820		2,820		2,820
1569	307 Wire		Communication - Wireless	2,400		2,400		2,400
1570	320		Dues and Memberships	110		110		110
1571	327		Freight Expenses	250		250		250
1572	330		Operating Lease Payments	1,100		1,100		1,100
1573	333		Licenses			0		0
1574	334		Maintenance Agreements - EMA Website Domain Fe	671		671		671
1575	334-RADIO		Maintenance Agreements	1,200	742	1,942		1,942
1576	336		Maintenance and Repair Services-Equipm	1,000		1,000		1,000
1577	336-BOAT		Maintenance and Repair Services-Equipm	2,000		2,000		2,000
1578	338		Maintenance and Repair Services - Vehicles	6,500		6,500		6,500
1579	348		Postal Charges	130		130		130
1580	349		Printing, Stationery and Forms	800		800		800
1581	355		Travel	1,500		1,500		1,500
1582	399		Other Contracted Services	8,500		8,500		8,500
1583	399 DIVE		Other Contracted Services - (Marine Rescue Team)	10,000	(742)	9,258		9,258
1584	399 HYPER		Other Contracted Services - (IPAS - Hyper Reach)	5,000		5,000		5,000
1585	399-FY23		Other Contracted Services - FY 2023		1,700	1,700		1,700
1586	409		Crushed Stone	1,000		1,000		1,000
1587	412		Diesel Fuel	2,000		2,000		2,000
1588	414		Duplicating Supplies	760		760		760
1589	422		Food Supplies	620		620		620
1590	425		Gasoline	7,000		7,000		7,000
1591	434		Natural Gas			0		0
1592	435		Office Supplies	2,600		2,600		2,600
1593	450		Tires	2,500		2,500		2,500
1594	451		Uniforms	2,000		2,000		2,000
1595	451-DIVE		Uniforms	2,500		2,500		2,500
1596	499		Other Supplies & Materials	2,000		2,000		2,000

Loudon County
County General Fund 101
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	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		1/29/2024 17:09	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1597	499-DIVE		Other Supplies & Materials	2,000		2,000	(1,520)	480
1598	508		Premiums on Corporate Surety Bonds			0		0
1599	513		Workers' Comp Insurance	1,234		1,234		1,234
1600	524		In Service/Staff Development	3,000		3,000		3,000
1601	524 DIVE		In Service/Staff Development	4,000		4,000	1,520	5,520
1602	524 FIRES		In Service/Staff Development (from Fire Safety Commitment)			0	2,000	2,000
1603	708		Communication Equipment	2,796		2,796		2,796
1604	708 DIVE		Communication Equipment	2,687		2,687		2,687
1605	711		Furniture and Fixtures	500		500		500
1606	719		Office Equipment	3,500		3,500		3,500
1607	790		Other Equipment	3,704		3,704		3,704
1608	790-BOAT		Other Equipment	7,000		7,000		7,000
1609	790-DIVE		Other Equipment	3,455		3,455		3,455
1610	799		Other Capital Outlay			0		0
1611								
1612			Total Emergency Management	222,550	2,844	225,394	2,000	227,394
1613								

Loudon County
County General Fund 101
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	A	B	C	D	E	F	G	H
1			General Fund 101					
2			1/29/2024 17:09	2023-2024	2023-2024	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1629								
1630	54610		County Coroner/Medical Examiner					
1631	108		Investigator	16,000		16,000		16,000
1632	131		Medical Personnel (Medical Examiner)	9,000		9,000		9,000
1633	399		Contract w/UT for Autopsies	100,000		100,000		100,000
1634						0		0
1635								
1636			Total County Coroner/Medical Examiner	125,000	0	125,000	0	125,000
1637								
1638								
1639								
1640								
1641	54900		Other Public Safety					
1642				0		0		0
1643	316-LCECD		Contributions - Loudon Co E-911	545,000		545,000		545,000
1644				0		0		0
1645								
1646			Total Communication/E-911	545,000	0	545,000	0	545,000
1647								
1648								
1649	Total Public Safety			12,863,386	1,971,658	14,835,044	2,000	14,837,044
1650								

Loudon County
County General Fund 101
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	A	B	C	D	E	F	G	H
1			General Fund 101					
2	Account Number		1/29/2024 17:03	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1650								
1651	55000		Public Health and Welfare					
1652								
1653	55110		Local Health Department					0
1654	186 ARPA		Longevity Pay			0		0
1655	201 ARPA		Social Security			0		0
1656	204 ARPA		State Retirement			0		0
1657	206 RET		Life Insurance Retirees	96		96		96
1658	208 RET		Dental Insurance - Retirees	324		324		324
1659	212 ARPA		Employer Medicare			0		0
1660	307		Communication	3,000		3,000		3,000
1661	307-WIRE		Communication	2,000		2,000		2,000
1662	316		Contributions	4,635		4,635		4,635
1663	320		Dues & Memberships	300		300		300
1664	330		Operating Lease Payments (Copier)	3,500		3,500		3,500
1665	333		Licenses	200		200		200
1666	337		Maintenance & Repair - Office Equip	300		300		300
1667	348		Postal Charges	2,000		2,000		2,000
1668	349		Printing, Stationery & Forms	1,000		1,000		1,000
1669	355		Travel	832		832		832
1670	399		Other Contracted Services	11,395		11,395	(106)	11,289
1671	413		Medical Supplies	1,000		1,000		1,000
1672	414		Duplicating Supplies	123		123		123
1673	422		Food Supplies	800		800		800
1674	435		Office Supplies	4,087		4,087		4,087
1675	499		Other Supplies & Materials	3,396		3,396		3,396
1676	506		Liability Insurance			0		0
1677	508		Premiums on Corporate Surety Bonds	64		64	106	170
1678	524		In-Service/Staff Development	1,000		1,000		1,000
1679	711		Furniture and Fixtures	426		426		426
1680	719		Office Equipment	510		510		510
1681	790		Other Equipment	400		400		400
1682						0		0
1683			Total Local Health Department	41,388	0	41,388	0	41,388

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		1/29/2024 17:03	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1791	56000		Social, Cultural, and Recreational Services	0				
1792	56300		Senior Citizens Assistance					
1793	105		Supervisor/Director	47,894	500	48,394		48,394
1794	161		Office on Aging Director	35,818	500	36,318		36,318
1795	168		Temporary Personnel			0		0
1796	186 ARPA		Longevity Pay			0		0
1797	189		Other Salaries and Wages	70,595	1,000	71,595		71,595
1798	201		Social Security	9,567	124	9,691		9,691
1799	201 ARPA		Social Security			0		0
1800	204		Retirement	10,354	134	10,488		10,488
1801	204		Retirement			0		0
1802	206		Life Insurance	674		674		674
1803	206-RET-LIF		Life Insurance - Retirees	874		874		874
1804	207		Medical Insurance	28,844		28,844		28,844
1805	207-RET-MED		Medical Insurance - Retirees			0		0
1806	207-SRHTH		Medical Insurance - Sr. Health	15,743		15,743		15,743
1807	208		Dental Insurance	2,549		2,549		2,549
1808	208-RET-DEN		Dental Insurance-Retirees	1,741		1,741		1,741
1809	212		Employer Medicare	2,237	29	2,266		2,266
1810	212 ARPA		Employer Medicare			0		0
1811	302 VACCI		Advertising - ETHRA Grant - Vaccines			0		0
1812	307		Communication	5,200		5,200		5,200
1813	316-FDBOX		Contributions - Food Box Program			0		0
1814	330		Operating Lease Payments (Copier)		2,200	2,200		2,200
1815	333		Licenses		2,000	2,000		2,000
1816	336		Maintenance and Repair Services-Equipment	1,637		1,637		1,637
1817	338		Vehicle Maintenance	5,000	(1,000)	4,000		4,000
1818	348		Postal Charges		200	200		200
1819	349		Printing, Stationery, and Forms	1,500		1,500		1,500
1820	351		Rentals			0		0
1821	355		Travel	900		900		900
1822	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		1/29/2024 17:03	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1823	410		Custodial Supplies	900		900		900
1824	414		Duplicating Supplies	300		300		300
1825	414 VACCI		Duplicating Supplies - ETHRA Grant -Vaccines			0		0
1826	422 LUNCH		Food Supplies	8,000		8,000		8,000
1827	425		Gasoline	6,000		6,000		6,000
1828	435		Office Supplies	400	1,000	1,400	\$8,000 = TCAD Grant	1,400
1829	435 VACCI		Office Supplies - ETHRA Grant - Vaccines			0		0
1830	450		Tires & Tubes	1,000		1,000	Revenue# 46140	1,000
1831	452		Utilities	15,000		15,000	[16Jan_05Feb2024]	15,000
1832	499		Other Supplies and Materials	1,500		1,500		1,500
1833	499 VACCI		Other Supplies and Materials - ETHRA Grant-Vaccines			0		0
1834	513		Workers' Comp Insurance	2,467		2,467		2,467
1835	524		In-Service/Staff Development	260		260		260
1836	599		Other Charges	1,200		1,200		1,200
1837	599-SRCTZ		Other Charges - SRCTZ			0		0
1838	711		Furniture & Fixtures			0		0
1839	711-TCAD		Furniture - TN Comm on Aging & Disability			0	8,000	8,000
1840	719		Office Equipment			0		0
1841	790-TCAD		Other Equipment	0		0		0
1842						0		0
1843			Total Senior Citizens Assistance	284,554	6,687	291,241	8,000	299,241
1844								
1845			Total Social, Cultural, and Recreational Services	284,554	6,687	291,241	8,000	299,241
1846								

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		1/29/2024 17:09	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1989								
1990	82100		Principal on Debt					
1991	82110		General Government Principal on Loans					
1992	612		Principal on Other Loans			0		0
1993								
1994			Total Principal on Debt	0	0	0	0	0
1995								
1996	82200		Interest on Debt					
1997	82210		General Govt Interest on Loans					
1998	613		Interest on Other Loans	0		0		0
1999								
2000			Total Principal on Debt	0	0	0	0	0
2001								
2002			Total Principal/Interest on Other Loans	0	0	0	0	0
2003								
2004	Total Expenditures			25,966,136	2,392,661	28,358,797	10,000	28,368,797
2005								
2006								
2007	99000		Other Uses					
2008								
2009	99100		Transfers Out					
2010	590		Transfers to Other Funds - Fund 115 - 1x payment		4,206	4,206		4,206
2011	590		Transfers to Other Funds - Fund 116 - 1x payment		8,915	8,915		8,915
2012	590		Transfers to Other Funds - Fund 131 - 1x payment		10,865	10,865		10,865
2013	590		Transfers to Other Funds - To Hwy 131 Sports Gamin	35,000		35,000		35,000
2014								
2015			Total Transfers Out	35,000	23,986	58,986	0	58,986
2016								
2017								
2018	Total Expenditures and Transfers Out			26,001,136	2,416,647	28,417,783	10,000	28,427,783
2019								
2020								
2021								

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		1/29/2024 17:09	2023-2024	2023-2024	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
2022								
2023			Estimated June 30, 2023 FB - Unaudited	15,246,092				
2024			Less Restricted, Committed & Assigned Items	1,616,868				
2025			Committed to Fire Safety	560,000				
2026			Estimated Available Fund Balance July 1, 2023	13,069,224		13,069,224		13,069,224
2027								
2028								
2029								
2030								
2031								
2032			Total Revenue	23,343,825	2,608,709	25,952,534	8,000	25,960,534
2033			Transfers In	102,500	77,212	179,712	0	179,712
2034								
2035			Total Revenue and Transfers In	23,446,325	2,685,921	26,132,246	8,000	26,140,246
2036								
2037								
2038								
2039			Total Available Funds	36,515,549	2,685,921	39,201,470	8,000	39,209,470
2040								
2041			Expenditure Budget	25,966,136	2,392,661	28,358,797	10,000	28,368,797
2042			Transfers Out	35,000	23,986	58,986	0	58,986
2043								
2044			Total Expenditures and Transfer Out	26,001,136	2,416,647	28,417,783	10,000	28,427,783
2045								
2046			Ending Fund Balance	10,514,413	269,274	10,783,687	(2,000)	10,781,687
2047								
2048								
2049								
2050								
2051								
2052			<u>County Commission Meeting Date:</u>					
2053			February 5, 2024					
2054								
2055								
2056								
2057								
2058								
2059								
2060								

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	20,000	0	36,897
Total Available Funds	16,897	20,000	0	36,897
Total Expenditures & Transfers Out	0	2,811,454	25,000	2,836,454
Effect on Fund Balance	16,897	(2,791,454)	(25,000)	(2,799,557)
Ending Fund Balance	3,308,743	(2,791,454)	(25,000)	492,289

[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

February 5, 2024

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

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

A	B	C	D	E	F	G	H	I	J
		Other General Government Special Revenue Fund 127 - ARPA							
1									
2	Account Number	1/29/2024 16:37			2023-2024	2023-2024	Approved	Proposed	Proposed
3					Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4									
71			<i>Orig amt of approp</i>	<i>Expensed/Encumbered</i>					
72	91402	ARPA Grant #2 - HIGHWAY	<i>for project in prev FY</i>	<i>in previous FY</i>					
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			0		0
79	714	Highway Equipment - Vac Truck				100,000	100,000		100,000
80	404	Asphalt - Paving Co Rds - District 1A Comm Randolph	364,485	364,485			0		0
81	404	Asphalt - Paving Co Rds - District 1B Comm Geames	364,485	364,485			0		0
82	409	Crushed Stone - Paving Co Rds - District 1A Comm Randolph	6,000	6,000			0		0
83	409	Crushed Stone - Paving Co Rds - District 1B Comm Geames	6,000	6,000			0		0
84							0		0
85					0		0		0
86									
87		ARPA Grant #2 - HIGHWAY			0	796,190	796,190	0	796,190
88									
89			<i>Orig amt of approp</i>	<i>Expensed/Encumbered</i>					
90	91403	ARPA Grant #3	<i>for project in prev FY</i>	<i>in previous FY</i>					
91	707-HELTH	Building Improvements - Health Dept Match	116,400	0		116,400	116,400		116,400
92	708-COBLD	Communication Equipment - New Phone System Co Bldg	50,000	21,601		28,399	28,399		28,399
93	707-COBLD	Building Improvements - Push Button Door Opener Co Bldg	4,348	4,348			0		0
94	316-DUNBR	Contributions - Dunbar Rosenwald Foundation - #1A Comm Rando	10,000	10,000			0		0
95	316-KIWAN	Contributions - Kiwanis of Tellico Village - #1A Comm Randolph	5,000	5,000			0		0
96	316-DUNBR	Contributions - Dunbar Rosenwald Foundation - #1B Comm Geam	10,000	10,000			0		0
97	316-KIWAN	Contributions - Kiwanis of Tellico Village - #1B Comm Geames	5,000	5,000			0		0
98	316-GBYSP	Contributions - Greenback Youth Sports-#3 Comm Satterfield				5,000	5,000		5,000
99	316-GBYSP	Contributions - Greenback Youth Sports-#3 Comm Whitfield				5,000	5,000		5,000
100	316-B4ASH	Contributions - Beauty for Ashes Ministries-#5B Comm Shaver				36,500	36,500		36,500
101	316-B4ASH	Contributions - Beauty for Ashes Ministries-#5A Comm Morrison				36,500	36,500		36,500
102	316-ALIV	Contributions - Loudon Alive-#1A Comm Randolph				10,000	10,000		10,000
103	316-ALIV	Contributions - Loudon Alive-#1B Comm Geames				10,000	10,000		10,000
104	316-IVAS	Contributions - Iva's Place-#5B Comm Shaver					0		0
105	316-IVAS	Contributions - Iva's Place-#5A Comm Morrison					0		0
106	316-TRDA	Contributions - TRDA - District 7 Comm Cullen	20,000	20,000			0		0
107	316-FRTVL	Contributions - Friends of TV Library - District 7 Comm Cullen	70,000	70,000			0		0
108	316-OURPL	Contributions - Our Place Adult Day CNTR - District 7 Comm Cul	100,000	100,000			0		0
109	316-TMSTEL	Contributions - Timeless Tellico - District 7 Comm Cullen	25,000	25,000			0		0
110							0		0
111	0						0	0	0
112									
113		ARPA Grant #3			0	247,799	247,799	0	247,799
114									
115			<i>Orig amt of approp</i>	<i>Expensed/Encumbered</i>					
116	91404	ARPA Grant #4	<i>for project in prev FY</i>	<i>in previous FY</i>			0		0
117	316 - TASS-WSI	TASS Waterline & Pump - NOT REVENUE LOSS	502,075	502,075			0		0
118	316 - TASS	TASS Waterline & Pump - FROM REVENUE LOSS	200,000	200,000			0		0
119	316-TASS-GSW	TASS Greenback Sewer Project - District 3 (Satterfield)					0	495,000	495,000
120	316-TASS-GSW	TASS Greenback Sewer Project - FROM REVENUE LOSS					0	25,000	25,000
121							0		0
122		ARPA Grant #4			0	0	0	520,000	520,000
123									
124									

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		1/29/2024 16:37			2023-2024	2023-2024	Approved	Proposed	Proposed
3						Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4										
125										
126	91405	ARPA Grant #5		<u>Orig amt of approp</u>	<u>Expensed/Encumbered</u>					
127				<u>for project in prev FY</u>	<u>in previous FY</u>					
128	732 BBT	Building Purchases	422,658	422,658	0		0			0
129	711 SESSN	Furniture - Stand alone shelving system for new building	109,766	109,766	0	234	234			234
130	399 (1-A)	Other Contracted Services - District 1-A (Randolph)	500,000	470,000	0	40,000	40,000			40,000
131	399 (1-B)	Other Contracted Services - District 1-B (Geames)	500,000	470,000	0	40,000	40,000			40,000
132	399 (2-A)	Other Contracted Services - District 2-A (Jenkins)	500,000	500,000	0		0			0
133	399 (2-B)	Other Contracted Services - District 2-B (Quillen)	500,000	500,000	0		0			0
134	399 (3)	Other Contracted Services - District 3 (Satterfield)	500,000	0	0	495,000	495,000	(495,000)		0
135	399 (4)	Other Contracted Services - District 4 - (Whitfield)	500,000	141,047	0	42,281	42,281			42,281
136	399 (5-A)	Other Contracted Services - District 5-A (Morrison)	500,000	0	0	424,894	424,894			424,894
137	399 (5-B)	Other Contracted Services - District 5-B (Shaver)	500,000	0	0	424,894	424,894			424,894
138	399 (6)	Other Contracted Services - District 6 (Waller)	500,000	0	0	119,882	119,882			119,882
139	399 (7)	Other Contracted Services - District 7 (Cullen)	500,000	400,000	0	100,000	100,000			100,000
140	399	Other Contracted Services - \$500,000*10 Commissioners				0	0			0
141										
142		ARPA Grant #5			0	1,687,185	1,687,185	(495,000)		1,192,185
143										
144	Total Capital Projects				0	2,734,242	2,734,242	25,000		2,759,242
145										

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		1/29/2024 16:37			2023-2024	2023-2024	Approved	Proposed	Proposed
3						Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4										
146										
147				<i>Orig amt of approp</i>	<i>Expensed/Incumbered</i>					
148	99100	Transfers Out		<i>for project in prev FY</i>	<i>in previous FY</i>					
149	590	Transfers to Other Funds - Co Gen Longevity Pay		292,955	292,955			0		0
150	590	Transfers to Other Funds - Libraries Longevity Pay		8,932	8,932			0		0
151	590	Transfers to Other Funds - Recycling Longevity Pay		24,667	24,667			0		0
152	590	Transfers to Other Funds - Highway Longevity Pay		26,217	26,217			0		0
153	590	Transfers - Gen Cap Projects-Sr Center Erosion-#1A Comm Rando		20,000				0		0
154	590	Transfers - Gen Cap Projects-Sr Center Erosion-#1B Comm Geamo		20,000				0		0
155	590	Transfers to Other Funds - Gen Cap Projects Co Bldg Expansion		447,913	447,913			0		0
156	590	Transfers to Other Funds - Co Gen-Legal Fees-#5B Comm Shaver					38,606	38,606		38,606
157	590	Transfers to Other Funds - Co Gen-Legal Fees-#5A Comm Morrison					38,606	38,606		38,606
158	590	Transfers to Other Funds						0		0
159										
160		Total Transfers Out				0	77,212	77,212	0	77,212
161										
162										
163										
164										
165										
166										
167	Total Expenditures and Transfers Out					0	2,811,454	2,811,454	25,000	2,836,454
168										
169										
170										

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		1/29/2024 16:37			2023-2024	2023-2024	Approved	Proposed	Proposed
3						Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4										
171										
172	UnAudited June 30, 2023 FB					6,440,128				
173	Less Restricted, Committed & Assigned Items					3,148,282				
174	Est. Available Fund Balance July 1, 2023					3,291,846		3,291,846		3,291,846
175										
176										
177	Total Revenue					16,897	20,000	36,897	0	36,897
178										
179	Total Revenue and Transfers In					16,897	20,000	36,897	0	36,897
180										
181										
182										
183	Total Available Funds					3,308,743	20,000	3,328,743	0	3,328,743
184										
185	Expenditure Budget					0	2,811,454	2,811,454	25,000	2,836,454
186										
187	Total Expenditures and Transfer Out					0	2,811,454	2,811,454	25,000	2,836,454
188										
189	Ending Fund Balance					3,308,743	(2,791,454)	517,289	(25,000)	492,289
190										
191										
192										
193			County Commission Meeting Date:						Amount above revenue loss	0
194			February 5, 2024						\$10M Revenue Loss Balance	492,289
195										

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	1,481,314	68,295	5,679,386
Total Available Funds	5,767,536	1,481,314	68,295	7,317,145
Total Expenditures & Transfers Out	4,294,023	1,618,369	68,295	5,980,687
Effect on Fund Balance	(164,246)	(137,055)	0	(301,301)
Ending Fund Balance	1,473,513	(137,055)	0	1,336,458

[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

February 5, 2024

Loudon County Commission Chair

ATTEST:

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		1/21/2024 12:09	2023-2024	2023-2024	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
37	44000		Other Local Revenues					
38								
39	44100		<u>Recurring Items</u>					
40	44120		Lease/Rentals			0		0
41	44130		Sale of Materials & Supplies	5,000		5,000		5,000
42	44135		Sale of Gasoline			0		0
43	44145		Sale of Recycled Materials	200		200		200
44	44160		Retirees' Insurance Payments			0		0
45	44160-RET-LIF		Retirees' Life Insurance PMTS	700		700		700
46	44160-RET-MED		Retirees' Medical Insurance PMTS	22,000		22,000		22,000
47	44160-RET-DEN		Retirees' Dental Insurance PMTS	4,000		4,000		4,000
48	44170		Miscellaneous Refunds	2,000		2,000		2,000
49	44170-WKCOMP		Miscellaneous Refunds - Workers Comp			0		0
50	44170-CIGNA		Miscellaneous Refunds			0		0
51	44520		Insurance Recovery			0		0
52	44530		Sale of Equipment			0	68,295	68,295
53	44530-GOVDL		Sale of Equipment-GovDeals			0		0
54	44540		Sale of Property			0		0
55	44560		Damages Recovered from Individuals			0		0
56	44990		Other Local Revenue			0		0
57								
58			Total Other Local Revenues	33,900	0	33,900	68,295	102,195
59								
60								
61								
62								
63								
64			Total Other Local Revenues	33,900	0	33,900	68,295	102,195

Exp @ 68000-714

[16Jan_05Feb2024]

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		1/21/2024 12:09	2023-2024	2023-2024	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
152								
153								
154								
155								
156	62000		Highway and Bridge Maintenance					
157	321		Engineering Services	0		0		0
158	323		Explosive and Drilling Services			0		0
159	351		Rentals	5,500	(1,000)	4,500		4,500
160	399		Other Contracted Services	51,000		51,000		51,000
161	402		Asphalt	700,000	32,962	732,962		732,962
162	403		Asphalt - Cold Mix	10,000		10,000		10,000
163	404		Asphalt - Hot Mix	137,000		137,000		137,000
164	408		Concrete	1,000		1,000		1,000
165	409		Crushed Stone	50,000		50,000		50,000
166	436		Other Road Materials	8,000		8,000		8,000
167	438		Pipe	25,000		25,000		25,000
168	443		Road Signs	25,000		25,000	(3,000)	22,000
169	444		Salt	25,000		25,000		25,000
170	445		Sand	1,000		1,000		1,000
171	468		Chemicals	1,500		1,500	(500)	1,000
172	499		Other Supplies & Materials	10,000		10,000		10,000
173								
174			Total Highway & Bridge Maintenance	1,050,000	31,962	1,081,962	(3,500)	1,078,462
175								
176								
177								
178								
179								

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		1/21/2024 12:09	2023-2024	2023-2024	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
180	63100		Operation & Maintenance of Equipment					
181	336		Maintenance & Repair - Equipment	40,000		40,000	(10,000)	30,000
182	338		Maintenance & Repair Vehicles	5,000	(3,866)	1,134		1,134
183	353		Towing Services	1,000		1,000		1,000
184	359		Disposal Fees	4,000		4,000		4,000
185	399		Other Contracted Services			0		0
186	412		Diesel Fuel	77,000	(6,500)	70,500		70,500
187	416		Equipment Parts - Heavy	25,000	10,200	35,200	8,200	43,400
188	417		Equipment Parts - Light	100,000	5,956	105,956	14,000	119,956
189	418		Equip/Mach Parts			0		0
190	425		Gasoline	35,000	73	35,073		35,073
191	433		Lubricants	5,000		5,000		5,000
192	436		Other Road Materials			0		0
193	446		Small Tools			0		0
194	450		Tires and Tubes	40,000	(73)	39,927	5,000	44,927
195	499		Other Supplies & Materials	10,000		10,000	(3,000)	7,000
196	599		Other Charges	5,000		5,000	(1,700)	3,300
197								
198			Total Operation & Maint of Equip	347,000	5,790	352,790	12,500	365,290
199								
200								

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		1/21/2024 12:09	2023-2024	2023-2024	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
201	65000		Other Charges					
202	307		Communication	14,000		14,000	(2,000)	12,000
203	347		Pest Control	1,000		1,000		1,000
204	399		Other Contracted Services	4,000		4,000	(2,000)	2,000
205	410		Custodial Supplies	2,000		2,000		2,000
206	413		Drugs and Medical Supplies	1,700		1,700		1,700
207	415		Electricity	11,000		11,000		11,000
208	424		Garage Supplies	2,000		2,000		2,000
209	427		Ice	700		700		700
210	451		Uniforms	30,000		30,000	(5,000)	25,000
211	506		Liability Insurance	101,456		101,456		101,456
212	508		Premiums on Bonds	700		700		700
213	510		Trustee's Commission	30,000		30,000		30,000
214	511		Vehicle & Equip Insurance			0		0
215	599		Other Charges	2,000		2,000		2,000
216								
217			Total Other Charges	200,556	0	200,556	(9,000)	191,556
218								

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		1/21/2024 12:09	2023-2024	2023-2024	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
248	68000		Capital Outlay					
249	321-BMILK		Engineering Services			0		0
250	321-STBGP		Engineering Services			0		0
251	332-BMILK		Evaluation and Testing			0		0
252	339		Matching Share- Add'l for STBGP			0		0
253	339-BRIDG		Matching Share	3,515		3,515		3,515
254	339-STBGP		Matching Share			0		0
255	339-STAID		Matching Share	3,642	16,308	19,950		19,950
256	399-STBGP		Contracted Services - STBGP			0		0
257	404-BMILK		Asphalt - Hot Mix			0	Sale of Equipment Rev @ 44530 [16Jan_05Feb2024]	0
258	404-STBGP		Asphalt - Hot Mix			0		0
259	409		Crushed Stone	3,000		3,000		3,000
260	705		Bridge Construction	704,132		704,132		704,132
261	706		Building Construction					
262	708		Communication Equipment			0		0
263	790		Other Equipment (Plotter)			0		0
264	711		Furniture & Fixtures			0		0
265	714		Highway Equipment	100,000	107,996	207,996	68,295	276,291
266	717		Maintenance Equipment			0		0
267	718		Motor Vehicles	50,000	(32,962)	17,038		17,038
268	718-TRADE		Vehicle Trade-ins			0		0
269	726		State Aid Projects - Add'l for STBGP			0		0
270	726-STAID		State Aid Projects	182,100	1,483,200	1,665,300		1,665,300
271	726-STBGP		State Aid Projects	0		0		0
272								
273			Total Capital Outlay	1,046,389	1,574,542	2,620,931	68,295	2,689,226
274								
275	TOTAL HIGHWAYS			4,294,023	1,618,369	5,912,392	68,295	5,980,687
276								
277								
278								
279								

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		1/21/2024 12:09	2023-2024	2023-2024	Approved	Proposed	Proposed
3	Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
309	Estimated Total FB June 30, 2023 - Unaudited			1,856,941				
310	Less Un-Audited Encumbrances			219,182				
311								
312								
313								
314	Est Available Restricted Fund Balance July 1, 2023			1,637,759		1,637,759		1,637,759
315								
316								
317								
318								
319	Total Revenue			4,129,777	1,481,314	5,611,091	68,295	5,679,386
320								
321								
322	Total Available Funds			5,767,536	1,481,314	7,248,850	68,295	7,317,145
323								
324	Expenditure Budget			4,294,023	1,618,369	5,912,392	68,295	5,980,687
325								
326	Total Expenditures and Transfer Out			4,294,023	1,618,369	5,912,392	68,295	5,980,687
327								
328	Estimated Ending Fund Balance			1,473,513	(137,055)	1,336,458	0	1,336,458
329								
330								
331			County Commission meeting date:					
332			February 5, 2024					
333								
334								

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	9,492,743			
Less Restricted, Committed & Assigned	1,527,410			
Available Fund Balance July 1, 2023	7,965,333			
 Total Revenue & Transfers In	50,561,419	3,309,641	24,869	53,895,929
 Total Expenditures & Transfers Out	50,088,503	3,875,609	79,869	54,043,981
 Effect on Fund Balance	472,916	(565,968)	(55,000)	(148,052)
 Ending Fund Balance	8,438,249			7,817,281

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

BE IT FINALLY RESOLVED, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session this 5th day of February 2024.

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							
1/21/2024 11:56							
Account Number			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 January 2024

Budget Committee Jan 22, 2024

Co Commission Feb 5, 2024

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	13,160	13,160
44540		Sale of Property	0	0	0	0	0
44570		Contributions and Gifts	0	0	0	0	0
		Total Nonrecurring Items	0	0	0	13,160	13,160

LCBOE:
Sale of equipment.

Loudon County Board of Education

Fund 141

Ending June 30, 2024

Total Other Local Revenues			139,400	0	139,400	13,160	152,560
46000		State of Tennessee					
46500		State Education Funds					
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	72,862	72,862	0	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	2,863,142	2,863,142	0	2,863,142
		Total State Education Funds	31,693,915	2,876,311	34,570,226	0	34,570,226
46800		Other State Revenues					
46840		Alcoholic Beverage Tax	0	0	0	0	0
46851		State Revenue Sharing-T.V.A.	1,150,000	0	1,150,000	0	1,150,000
		Total Other State Revenues	1,150,000	0	1,150,000	0	1,150,000
Total State of Tennessee			32,843,915	2,876,311	35,720,226	0	35,720,226
46980		Other State Grants	0	0	0	0	0
46981		Safe Schools	0	196,802	196,802	0	196,802
46990		Other State Revenue	0	0	0	0	0
		Total	0	196,802	196,802	0	196,802

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	4,000	4,000
48610		Donations	0	4,079	4,079		4,079
48610-ALT		Donations - Alternative School	0	0	0		0
48610-BIT		Donations - Bridges in Transition	0	0	0		0
48610-CAMP		Donations - Camp Bravado	0	0	0	0	0
48610-CHR		Donations - Christmas	0	0	0	1,575	1,575
48610-CL		Donations - CL	0	7,050	7,050		7,050
48610-FAM		Donations - FAM	0	2,400	2,400		2,400
48610-FRC		Donations - FRC	0	0	0	0	0
48610-GYS		Donations - GYS	0	1,000	1,000	884	1,884
48610-LCAP		Donations - LCA	0	0	0	0	0
48610-LCEF		Donations - LCEF	0	0	0		0
48610-MUSIC		Donations - MUSIC	0	0	0		0
48610-NMS		Donations - North Middle School	0	0	0		0
48610-RTI		Donations - RTI	0	0	0	0	0
48610-SHOE		Donations - SHOE	0	0	0	0	0
48610-SUP		Donations - SUP	0	4,000	4,000	0	4,000
48610-WSF		Donations - WSF	0	8,850	8,850	5,250	14,100
		Total Citizens Groups	0	27,379	27,379	11,709	39,088

LCBOE:
Battelle Education STEM
grant for North &
Philadelphia.

LCBOE:
Christmas for Angels
donations.

LCBOE:
Get your selfie to school
donation.

LCBOE:
Weekend food donation.

Loudon County Board of Education

Fund 141

Ending June 30, 2024

48990		Other					
48990		Other	0	0	0	0	0
49700		Insurance Recovery	0	474,131	474,131	0	474,131
49800		Transfer In	0	0	0	0	0
Total Revenues			50,561,419	3,309,641	53,871,060	24,869	53,895,929
		Total Other Source	0	0	0	0	0
Total General Purpose School			50,561,419	3,309,641	53,871,060	24,869	53,895,929

Loudoun 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

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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	(36,053)	83,947	0	83,947
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	4,697	24,483
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	5,000	37,623	0	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	(325)	13,650	0	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	NMS	Other Charges	0	0	0	2,500	2,500
599	PES	Other Charges	0	0	0	1,500	1,500
790		Other Equipment	200,000	14,811	214,811	0	214,811
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	(5,000)	12,929	0	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	(433)	2,376
		Total Regular Instruction Program	27,219,066	(21,567)	27,197,499	8,264	27,205,763

LCBOE:
Battelle Education STEM
grant for North &
Philadelphia.

LCBOE:
Moving funds to PD
lines.

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

71200		<u>Special Education Program</u>					
116		Teachers	1,684,825	0	1,684,825	0	1,684,825
116	VR	Teachers	93,942	0	93,942	0	93,942
117		Career Ladder Program	4,000	0	4,000	0	4,000
128		Homebound Teachers	23,000	0	23,000	0	23,000
163		Educational Assistants	494,251	0	494,251	0	494,251
163	SPED	Educational Assistants	0	58,161	58,161	0	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	3,602	3,602	0	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	845	845	0	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	10,254	10,254	0	10,254
		Total Special Instruction Program	3,916,226	72,862	3,989,088	0	3,989,088

Loudon County Board of Education

Fund 141

Ending June 30, 2024

71300		<u>Vocational Education Program</u>					
116		Teachers	850,226	0	850,226	0	850,226
116	ISM	Teachers - ISM Grant	0	308,446	308,446	0	308,446
117		Career Ladder Program	3,000	0	3,000	0	3,000
163		Educational Assistants	25,817	0	25,817	0	25,817
189	ISM	Other Salaries & Wages - ISM Grant	0	2,000	2,000	0	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	19,248	19,248	0	19,248
204		State Retirement	78,523	0	78,523	LCBOE: Moving funds to travel line.	78,523
204	ISM	State Retirement - ISM Grant	0	21,141	21,141		21,141
205-RET	VIS	Employee and Dependent Insurance	173	0	173		173
206		Life Insurance	2,714	0	2,714		2,714
206	ISM	Life Insurance	0	798	798	0	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	58,774	58,774	0	58,774
208		Dental Insurance	5,400	0	5,400	0	5,400
208	ISM	Dental Insurance	0	1,664	1,664	0	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	4,501	4,501	0	4,501
336		Maintenance and Repair Services-Equipment	2,300	LCBOE: Moving funds to ISM Contracted Services.	2,300	(1,000)	1,300
355		Travel	8,000		8,000	0	8,000
425		Gasoline	200		200	800	1,000
429		Instructional Supplies	84,049	1,581	85,630	LCBOE: Moving funds to gas line.	85,630
429	ISM	Instructional Supplies - ISM Grant	0	29,000	29,000		29,000
499	SPARC	Other Supplies & Materials	0	0	0	0	0
599	ISM	Other Charges - ISM Grant	0	841,973	841,973	0	841,973
730	ISM	Vocational Education Program - ISM Grant	0	1,287,998	1,287,998	(4,193)	1,283,805
790		Other Equipment	56,000	0	56,000	(800)	55,200
790	SPARC	Other Equipment	0	0	0	0	0
		Total Vocational Education Program	1,368,772	2,577,124	3,945,896	(5,193)	3,940,703
Total Instruction			32,504,064	2,628,419	35,132,483	3,071	35,135,554

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Fund 141

Ending June 30, 2024

72000		Support Services					
72110		<u>Attendance</u>					
105		Supervisor / Director	57,600	10,884	68,484	0	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	10,884	78,967	0	78,967
72120		<u>Health Services</u>					
105	CSH	Supervisor/Director	55,752	0	55,752	0	55,752
131		Medical Personnel	471,886	0	471,886	0	471,886
131	BC	Medical Personnel - Bridge Camp	0	0	0	0	0
131	SLC	Medical Personnel - Summer Learning Camps	0	0	0	0	0
131	SMC	Medical Personnel - STREAM Mini Camps	0	0	0	0	0
189	CSH	Other Salaries & Wages	32,943	20,416	53,359	0	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	1,265	6,765	0	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

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208-RET	DEN	Dental Insurance	432	0	432	0	432
212		Employer Medicare	6,843	296	7,139	0	7,139
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	10,000	10,000	0	10,000
399	SLC	Other Contracted Services - STREAM Mini Camps	0	0	0	0	0
399	CSH	Other Contracted Services	500	(500)	0	0	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	80,000	80,000	0	80,000
499	CSH	Other Supplies & Materials	24,160	(9,977)	14,183	0	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	(1,500)	3,500	0	3,500
735	CSH	Health Equipment	17,264	(10,000)	7,264	0	7,264
		Total Health Services	803,084	100,000	903,084	0	903,084

Loudon County Board of Education

Fund 141

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72130		<u>Other Student Support</u>					
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	70,000	70,000	0	70,000
790	SAFE	Other Equipment	30,000	0	30,000	0	30,000
790	SSG	Other Equipment	0	196,802	196,802	0	196,802
		Total Other Student Support	1,762,865	266,802	2,029,667	0	2,029,667

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		3,928
206-RET	LIF	Life Insurance	1,790	0	1,790		1,790
207		Medical Insurance	247,462	0	247,462		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 Scho	4,697	0	4,697	(4,697)	0
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 Sc	2,137	0	2,137	0	2,137
432	SES	Library Books/Media - Steekee Elementary School	3,500	325	3,825	0	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 Mid	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 Ele	4,900	0	4,900	0	4,900
524	LES	In-Service/Staff Development - Loudon Elementar	5,000	0	5,000	0	5,000
524	LHS	In-Service/Staff Development - Loudon High Scho	5,255	0	5,255	0	5,255
524	NMS	In-Service/Staff Development - North Middle Scho	6,750	0	6,750	0	6,750
524	PES	In-Service/Staff Development - Philadelphia Elem.	6,400	0	6,400	0	6,400
524	SES	In-Service/Staff Development - Steekee Elementar	4,000	0	4,000	433	4,433
		Total Regular Instruction Program	2,150,586	325	2,150,911	(4,264)	2,146,647

LCBOE:
Moving to Instructional
Supplies.

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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

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72230		<i>Vocational Education Program</i>					
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	1,000	1,500
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	1,000	184,179

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	13,160	184,248
		Total Central & Other Transportation	1,111,713	2,498	1,114,211	13,160	1,127,371

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	(15,004)	14,145	0	14,145
508		Premium on Corporate Surety Bonds	400	0	400	0	400
509		Refunds	15,000	65,709	80,709	0	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	0	176,893
524		In Service/Staff Development	35,000	0	35,000	0	35,000
599		Other Charges	0	0	0	0	0
		Total Board of Education	785,535	42,617	828,152	0	828,152

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	0	840
207		Medical Insurance	57,551	0	57,551	0	57,551
208		Dental Insurance	2,255	0	2,255	0	2,255
208-RET	DEN	Dental Insurance	2,102	0	2,102	0	2,102
212		Employer Medicare	3,140	0	3,140	0	3,140
399		Other Contracted Services	1,738,307	925,667	2,663,974	55,000	2,718,974
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	0	10,000
415		Electricity	1,150,000	0	1,150,000	0	1,150,000
425		Gasoline	5,000	0	5,000	0	5,000
434		Natural Gas	131,000	0	131,000	0	131,000
454		Water and Sewer	154,183	0	154,183	0	154,183
502		Building and Contents Insurance	409,575	77,151	486,726	0	486,726
599		Other Charges	0	0	0	0	0
		Total Operation of Plant	3,979,639	1,002,818	4,982,457	55,000	5,037,457

LCBOE:
Purchase of new boiler
at FLMS. Emergency
purchase.

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		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	1,425,944	17,538,534	64,896	17,603,430

BOE January 2024

Budget Committee Jan 22, 2024

Co Commission Feb 5, 2024

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

Total Education			48,616,654	4,054,363	52,671,017	67,967	52,738,984

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

BOE January 2024

Budget Committee Jan 22, 2024

Co Commission Feb 5, 2024

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

212	LEAP	Employer Medicare - LEAPS Grant	2,186	(2,186)	0	0	0
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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	12,842	12,842	5,250	18,092
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	1,575	8,482
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	1,000	1,000	884	1,884
499	LEAP	Other Supplies & Materials - LEAPS Grant	4,446	(4,446)	0	0	0
499	SUP	Other Supplies & Materials - SUP	0	4,000	4,000	0	4,000
524		In Service/Staff Development	500	0	500	0	500
524	CCLC	In Service/Staff Development - CCLC		0	0	0	0
524	21ST	In Service/Staff Development - CCLC	0	0	0	0	0
524	FRC	In Service/Staff Development - CCLC		0	0	0	0
524	LEAP	In Service/Staff Development - LEAP	0	0	0	0	0
599	FAM	Other Charges	0	0	0	0	0
790		Other Equipment	2,000	0	2,000	0	2,000
790	CCLC	Other Equipment - CCLC	0	0	0	0	0
		Total Community Services	496,209	-403,300	92,909	7,709	100,618

LCBOE:
Donations.

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	80,378	80,378	4,193	84,571
799	ISM	Other Capital Outlay	0	137,221	137,221	0	137,221
		Total Regular Capital Outlay	0	217,599	217,599	4,193	221,792

Loudon County Board of Education

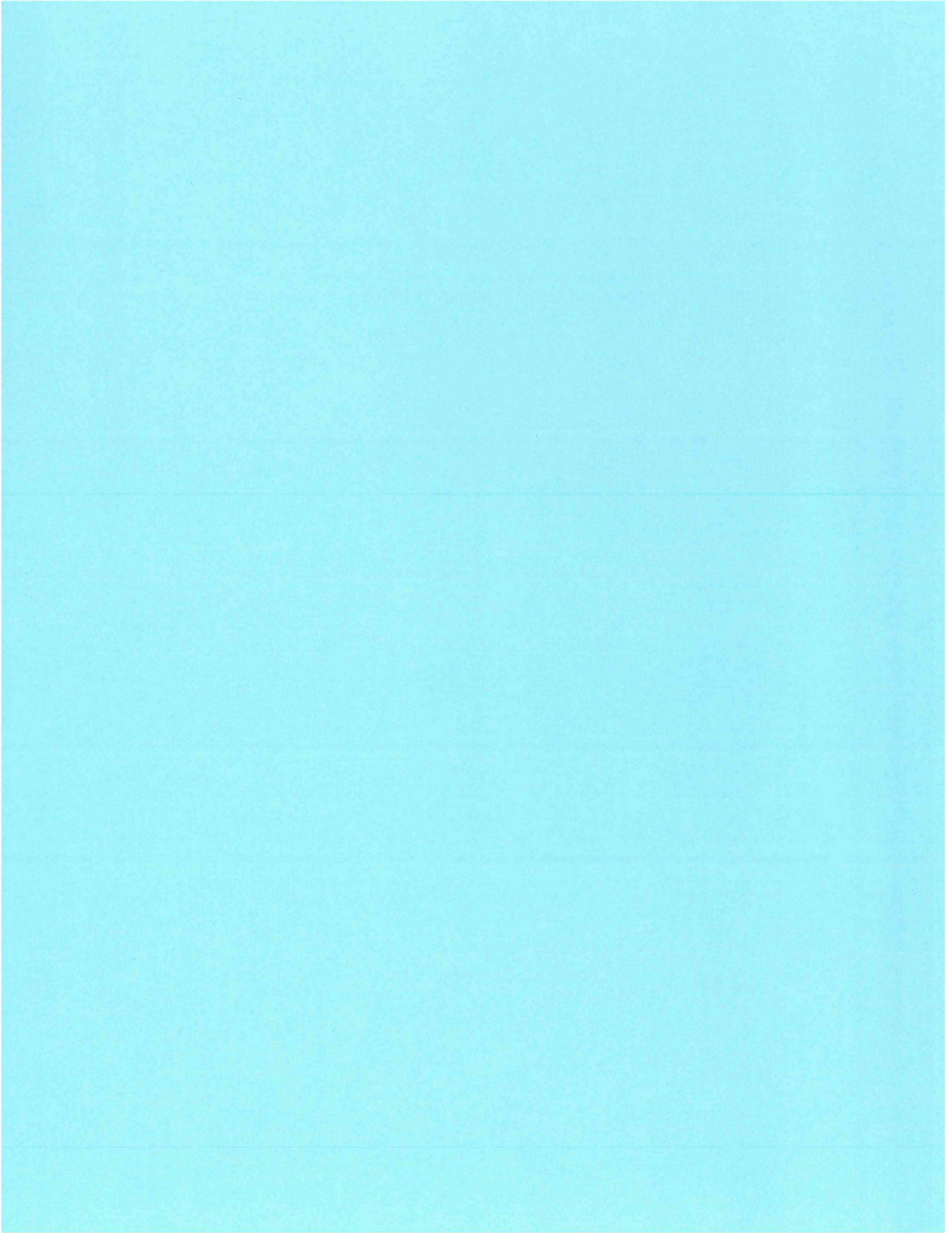
Fund 141

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	3,875,609	53,964,112	79,869	54,043,981
		Total Other Uses	0	0	0	0	0
Total General Purpose School			50,088,503	3,875,609	53,964,112	79,869	54,043,981

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

Beginning Fund Balance (Unaudited)			9,492,743	0	9,492,743	0	9,492,743
Total Revenue			50,561,419	3,309,641	53,871,060	24,869	53,895,929
Total Available Funds			60,054,162	3,309,641	63,363,803	24,869	63,388,672
Total Expenditures			50,088,503	3,875,609	53,964,112	79,869	54,043,981
Estimated Ending Fund Balance			9,965,659	-565,968	9,399,691	-55,000	9,344,691
* \$1,000,000 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:

	<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	0			
Total Revenue	2,529,065	5,300,213	20,000.00	7,849,278
Total Expenditures	2,529,065	5,300,213	20,000.00	7,849,278
Effect on Fund Balance	0	0	0	0
Ending Fund Balance	0			0

[SEE ATTACHED EXHIBIT ____ DETAILED SPREADSHEET]

BE IT FINALLY RESOLVED, that this resolution take effect immediately and is spread upon the minutes of Loudon County Commission meeting in regular session this 5th day of February 2024.

ATTEST:

Loudon County Commission Chair

Loudon County Clerk

Loudon County Mayor

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

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		1/21/2024 11:58	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	<i>47100</i>		<i>Federal Through State</i>					
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	<i>49000</i>		<i>Other Revenue Sources</i>					
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	<i>72210</i>							
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

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			1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
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								
41								
42			Total Expenditures Consolidated Administration	129,706.00	0.00	129,706.00	0.00	129,706.00
43								
44			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
45								
46			Revenues	129,706.00	0.00	129,706.00	0.00	129,706.00
47								
48			Expenditures	129,706.00	0.00	129,706.00	0.00	129,706.00
49								
50			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
51								

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
52	Sub Fund		109 - Title I Revenue					
53								
54	47000		Federal Government					
55								
56	47100		<u>Federal Through State</u>					
57		47141	Title I Grants to Local Educ Agencies	890,543.72	0.00	890,543.72	0.00	890,543.72
58								
59		47141-CAR23	Title I Grants to Local Educ Agencies	0.00	88,595.21	88,595.21	0.00	88,595.21
60								
61			Total Federal Through State	890,543.72	88,595.21	979,138.93	0.00	979,138.93
62								
63			Total Federal Government	890,543.72	88,595.21	979,138.93	0.00	979,138.93
64								
65			Total Revenue	890,543.72	88,595.21	979,138.93	0.00	979,138.93
66								
67			Total Other Sources	0.00	0.00	0.00	0.00	0.00
68								
69			Total Title I Revenue	890,543.72	88,595.21	979,138.93	0.00	979,138.93
70								
71								
72	Sub Fund		109 - Title I Expenses					
73								
74	70000		Education					
75								
76	71000		Instruction					
77								
78	71100		<u>Regular Instruction Program</u>					
79		116	Teachers	430,196.00	(32,126.00)	398,070.00	0.00	398,070.00
80		163	Educational Assistants	55,193.00	5,293.00	60,486.00	0.00	60,486.00
81		189	Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
82		195	Certified Substitute Teachers	3,850.00	3,850.00	7,700.00	0.00	7,700.00
83		198	Non-certified Substitute Teachers	5,225.00	1,425.00	6,650.00	0.00	6,650.00
84		201	Social Security	31,357.00	(2,557.00)	28,800.00	0.00	28,800.00
85		204	State Retirement	39,982.00	(2,791.00)	37,191.00	0.00	37,191.00

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			1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
86	206	Life Insurance		1,227.00	(27.00)	1,200.00	0.00	1,200.00
87	207	Medical Insurance		66,918.00	(6,794.00)	60,124.00	0.00	60,124.00
88	208	Dental Insurance		2,213.00	(293.00)	1,920.00	0.00	1,920.00
89	212	Employer Medicare		7,334.00	(584.00)	6,750.00	0.00	6,750.00
90	429	Instructional Supplies		40,000.00	15,000.00	55,000.00	0.00	55,000.00
91	722	Regular Instruction Equipment		30,837.28	27,541.21	58,378.49	0.00	58,378.49
92								
93		Total Regular Instruction Program		714,332.28	7,937.21	722,269.49	0.00	722,269.49
94								
95								

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			1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
96								
97	Sub Fund		109 - Title I					
98								
99	70000		Education					
100								
101	72000		Support Services					
102								
103	72130		<i>Other Student Support</i>					
104	189		Other Salaries & Wages	27,878.00	24,780.00	52,658.00	0.00	52,658.00
105	201		Social Security	1,728.00	1,537.00	3,265.00	0.00	3,265.00
106	204		State Retirement	1,871.00	2,153.00	4,024.00	0.00	4,024.00
107	212		Employer Medicare	404.00	360.00	764.00	0.00	764.00
108	355		Travel	400.00	0.00	400.00	0.00	400.00
109	499		Other Supplies & Materials	0.00	5,000.00	5,000.00	0.00	5,000.00
110	599		Other Charges	12,905.44	0.00	12,905.44	0.00	12,905.44
111								
112			Total Support Services	45,186.44	33,830.00	79,016.44	0.00	79,016.44
113								
114	Sub Fund		109 - Title I					
115								
116	70000		Education					
117								
118	72000		Instruction					
119								
120	72210		<i>ESEA Title I</i>					
121	189		Other Salaries and Wages	84,328.00	(6,164.00)	78,164.00	0.00	78,164.00
122	201		Social Security	5,228.00	(382.00)	4,846.00	0.00	4,846.00
123	204		State Retirement	7,328.00	(536.00)	6,792.00	0.00	6,792.00
124	206		Life Insurance	160.00	0.00	160.00	0.00	160.00
125	207		Medical Insurance	13,082.00	0.00	13,082.00	0.00	13,082.00
126	208		Dental Insurance	376.00	0.00	376.00	0.00	376.00
127	212		Employer Medicare	1,223.00	(90.00)	1,133.00	0.00	1,133.00
128	355		Travel	1,000.00	0.00	1,000.00	3,000.00	4,000.00
129	399		Other Contracted Services	0.00	0.00	0.00	0.00	0.00

LCBOE:
Moving \$3,000 to Travel.

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
130	499		Other Supplies and Materials	300.00	0.00	300.00	0.00	300.00
131	524		In-Service/Staff Development	18,000.00	54,000.00	72,000.00	(3,000.00)	69,000.00
132	790		Other Equipment	0.00	0.00	0.00	0.00	0.00
133								
134			Total ESEA Title I	131,025.00	46,828.00	177,853.00	0.00	177,853.00
135								

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
136								
137	99100		<i>Transfers Out & Indirect Cost</i>					
138	504		Indirect Cost	0.00	0.00	0.00	0.00	0.00
139	590		Cumulative Transfers (including Consolidated Admin)	0.00	0.00	0.00	0.00	0.00
140				0.00	0.00	0.00	0.00	0.00
141								
142								
143			Total Expenditures Title I	890,543.72	88,595.21	979,138.93	0.00	979,138.93
144								
145			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
146								
147			Revenues	890,543.72	88,595.21	979,138.93	0.00	979,138.93
148								
149			Expenditures	890,543.72	88,595.21	979,138.93	0.00	979,138.93
150								
151			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
152								
153								

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
154	Sub Fund		139 - Title I-C Revenue					
155								
156	47000		Federal Government					
157								
158	<i>47100</i>		<i>Federal Through State</i>	11,250.00	(1,802.59)	9,447.41	0.00	9,447.41
159	47141		Title I-C					
160								
161	47141-CAR23		Title I-C	0.00	6,826.59	6,826.59	0.00	6,826.59
162								
163			Total Federal Through State	11,250.00	5,024.00	16,274.00	0.00	16,274.00
164								
165			Total Federal Government	11,250.00	5,024.00	16,274.00	0.00	16,274.00
166								
167			Total Revenue	11,250.00	5,024.00	16,274.00	0.00	16,274.00
168								
169			Total Other Sources	0.00	0.00	0.00	0.00	0.00
170								
171			Total Title I-C Revenue	11,250.00	5,024.00	16,274.00	0.00	16,274.00
172								
173								
174	Sub Fund		139 - Title I-C Expenses					
175								
176	70000		Education					
177								
178	<i>72130</i>		<i>Other Student Support</i>					
179	189		Other Salaries & Wages	4,500.00	(1,500.00)	3,000.00	250.00	3,250.00
180	201		Social Security	248.00	(62.00)	186.00	15.50	201.50
181	204		State Retirement	412.00	(157.00)	255.00	5.00	260.00
182	212		Employer Medicare	58.00	(14.00)	44.00	3.13	47.13
183	307		Communication	528.00	(48.00)	480.00	0.00	480.00
184	355		Travel	312.50	80.50	393.00	0.00	393.00
185	499		Other Supplies & Materials	0.00	875.00	875.00	0.00	875.00
186	524		In-Service/Staff Development	1,400.00	1,600.00	3,000.00	0.00	3,000.00
187	599		Other Charges	500.00	3,541.00	4,041.00	(23.63)	4,017.37
188	790		Other Equipment	3,291.50	708.50	4,000.00	(250.00)	3,750.00

LCBOE:
Increase to migrant
tutors.

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
189								
190			Total	11,250.00	5,024.00	16,274.00	0.00	16,274.00
191								
192			Total Expenditures I-C	11,250.00	5,024.00	16,274.00	0.00	16,274.00
193								
194			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
195								
196			Revenues	11,250.00	5,024.00	16,274.00	0.00	16,274.00
197								
198			Expenditures	11,250.00	5,024.00	16,274.00	0.00	16,274.00
199								
200			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
201								
202	Sub Fund		171 - Title I School Improvement Revenue					
203								
204	47000		Federal Government					
205								
206	47100		<u>Federal Through State</u>					
207		47141	School Improvement Grants	0.00	68,265.31	68,265.31	0.00	68,265.31
208								
209			Total Federal Through State	0.00	68,265.31	68,265.31	0.00	68,265.31
210								
211			Total Federal Government	0.00	68,265.31	68,265.31	0.00	68,265.31
212								
213			Total Revenue	0.00	68,265.31	68,265.31	0.00	68,265.31
214								
215			Total Other Sources	0.00	0.00	0.00	0.00	0.00
216								
217			Total Title I Revenue	0.00	68,265.31	68,265.31	0.00	68,265.31
218								
219								
220	Sub Fund		171 - Title I School Improvement Expenses					
221								
222	70000		Education					
223								
224	71000		Instruction					
225								
226	71100		<u>Regular Instruction Program</u>					
227		163	Educational Assistants	0.00	0.00	0.00	0.00	0.00
228		198	Non-certified Substitute Teachers	0.00	3,600.00	3,600.00	0.00	3,600.00
229		201	Social Security	0.00	223.20	223.20	0.00	223.20
230		212	Employer Medicare	0.00	52.20	52.20	0.00	52.20
231								
232			Total Regular Instruction Program	0.00	3,875.40	3,875.40	0.00	3,875.40
233								
234	72130		<u>Other Student Support</u>					

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			1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
235	169	Part-time Personnel		0.00	30,280.00	30,280.00	0.00	30,280.00
236	201	Social Security		0.00	1,877.36	1,877.36	0.00	1,877.36
237	212	Employer Medicare		0.00	439.06	439.06	0.00	439.06
238								
239		Total Student Support		0.00	32,596.42	32,596.42	0.00	32,596.42
240								
241	Sub Fund	171 - Title I School Improvement Expenses						
242								

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
243	70000		Education					
244								
245	72000		Support Services					
246								
247	72210		<u>Support Services</u>					
248	524		In Services/Staff Development	0.00	31,793.49	31,793.49	0.00	31,793.49
249								
250			Total Support Services	0.00	31,793.49	31,793.49	0.00	31,793.49
251								
252								
253								
254			Total Expenditures Title I	0.00	68,265.31	68,265.31	0.00	68,265.31
255								
256			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
257								
258			Revenues	0.00	68,265.31	68,265.31	0.00	68,265.31
259								
260			Expenditures	0.00	68,265.31	68,265.31	0.00	68,265.31
261								
262			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
263								

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
264	47000		Federal Government					
265								
266	Sub Fund		209 - Title IIA Teacher Quality Revenue					
267								
268	47100		<u>Federal Through State</u>					
269	47189		Eisenhower Prof Development State Grants	154,978.49	0.00	154,978.49	0.00	154,978.49
270								
271	47147		Safe & Drug Free Schools	0.00	0.00	0.00	0.00	0.00
272								
273	47189-CAR23		Eisenhower Prof Development State Grants	0.00	105,068.96	105,068.96	0.00	105,068.96
274								
275	49800		Transfer In	0.00	0.00	0.00	0.00	0.00
276								
277			Total Federal Through State	154,978.49	105,068.96	260,047.45	0.00	260,047.45
278								
279			Total Federal Government	154,978.49	105,068.96	260,047.45	0.00	260,047.45
280								
281			Total Revenue	154,978.49	105,068.96	260,047.45	0.00	260,047.45
282								
283			Total Other Sources	0.00	0.00	0.00	0.00	0.00
284								
285			Total Title IIA - Teacher Quality Revenue	154,978.49	105,068.96	260,047.45	0.00	260,047.45
286								
287								
288	Sub Fund		209 - Title IIA Teacher Quality Expenses					
289								
290	70000		Education					
291								
292	71000		Instruction					
293								
294	71100		<u>Regular Instruction Program</u>					
295	189		Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
296	195		Certified Subs	2,000.00	6,000.00	8,000.00	0.00	8,000.00
297	198		Non-Cert Subs	2,000.00	11,500.00	13,500.00	0.00	13,500.00

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
298	201		Social Security	248.00	1,086.00	1,334.00	0.00	1,334.00
299	204		State Retirement	0.00	0.00	0.00	0.00	0.00
300	212		Employer Medicare	58.00	254.00	312.00	0.00	312.00
301	429		Supplies/Materials	0.00	0.00	0.00	0.00	0.00
302	499		Other Supplies/Materials	0.00	0.00	0.00	0.00	0.00
303								
304			Total Regular Instruction Program	4,306.00	18,840.00	23,146.00	0.00	23,146.00
305								
306								

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
307	Sub Fund		209 - Title IIA Teacher Quality					
308								
309	70000		Education					
310								
311	72000		Support Services					
312								
313	72130		<u>ESEA Title II A</u>					
314		322	Evaluation and Testing	0.00	0.00	0.00	0.00	0.00
315				0.00	0.00	0.00	0.00	0.00
316								
317	72210		<u>ESEA Title II A</u>					
318		189	Other Salaries & Wages	110,328.00	44,000.00	154,328.00	0.00	154,328.00
319		201	Social Security	6,840.00	2,730.00	9,570.00	0.00	9,570.00
320		204	State Retirement	7,722.00	2,788.00	10,510.00	0.00	10,510.00
321		206	Life Insurance	160.00	0.00	160.00	0.00	160.00
322		207	Medical Insurance	10,812.00	0.00	10,812.00	0.00	10,812.00
323		208	Dental Insurance	380.00	0.00	380.00	0.00	380.00
324		212	Employer Medicare	1,600.00	640.00	2,240.00	0.00	2,240.00
325		355	Travel	1,330.49	5,070.96	6,401.45	0.00	6,401.45
326		399	Contracted Services	0.00	0.00	0.00	0.00	0.00
327		499	Other Supplies and Materials	500.00	2,000.00	2,500.00	0.00	2,500.00
328		524	In-Service/Staff Development	11,000.00	29,000.00	40,000.00	0.00	40,000.00
329		599	Other Charges	0.00	0.00	0.00	0.00	0.00
330				150,672.49	86,228.96	236,901.45	0.00	236,901.45
331								
332	99100		<u>Transfers Out & Indirect Cost</u>					
333		504	Indirect Cost	0.00	0.00	0.00	0.00	0.00
334		590	Cumulative Transfers (including Consolidated Admin)	0.00	0.00	0.00	0.00	0.00
335				0.00	0.00	0.00	0.00	0.00
336								
337								
338			Total Expenditures II	154,978.49	105,068.96	260,047.45	0.00	260,047.45
339								
340			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
341								
342		Revenues		154,978.49	105,068.96	260,047.45	0.00	260,047.45
343								
344		Expenditures		154,978.49	105,068.96	260,047.45	0.00	260,047.45
345								
346		Ending Fund Balance		0.00	0.00	0.00	0.00	0.00

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
347								
348	Sub Fund		309 - Title III Revenue					
349								
350	47000		Federal Government					
351								
352	<i>47100</i>		<i>Federal Through State</i>					
353	47146		Title II English Language Acquisition Grants	29,501.98	4,379.30	33,881.28	0.00	33,881.28
354								
355	47146-CAR23		Title II English Language Acquisition Grants	0.00	10,568.72	10,568.72	0.00	10,568.72
356								
357			Total Federal Through State	29,501.98	14,948.02	44,450.00	0.00	44,450.00
358								
359			Total Federal Government	29,501.98	14,948.02	44,450.00	0.00	44,450.00
360								
361			Total Revenue	29,501.98	14,948.02	44,450.00	0.00	44,450.00
362								
363			Total Other Sources	0.00	0.00	0.00	0.00	0.00
364								
365			Total Title III Revenue	29,501.98	14,948.02	44,450.00	0.00	44,450.00
366								
367								
368	Sub Fund		309 - Title III Expenses					
369								
370	70000		Education					
371								
372	71000		Instruction					
373								
374	<i>71100</i>		<i>Regular Instruction Program</i>					
375	189		Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
376	195		Certified Subs	440.00	0.00	440.00	0.00	440.00
377	198		Non-Cert Subs	1,260.00	180.00	1,440.00	0.00	1,440.00
378	201		Social Security	105.40	11.17	116.57	0.00	116.57
379	204		State Retirement	0.00	0.00	0.00	0.00	0.00
380	206		Life Insurance	0.00	0.00	0.00	0.00	0.00

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
381	207		Medical Insurance	0.00	0.00	0.00	0.00	0.00
382	208		Dental Insurance	0.00	0.00	0.00	0.00	0.00
383	212		Employer Medicare	24.65	2.61	27.26	0.00	27.26
384	399		Other Contracted Services	0.00	0.00	0.00	0.00	0.00
385	429		Instructional Supplies	7,200.00	2,800.00	10,000.00	0.00	10,000.00
386	471		Software	12,500.00	2,500.00	15,000.00	0.00	15,000.00
387	722		Regular Instruction Equipment	0.00	0.00	0.00	0.00	0.00
388								
389			Total Regular Instruction Program	21,530.05	5,493.78	27,023.83	0.00	27,023.83
390								

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
391	Sub Fund		309 Title III					
392								
393	70000		Education					
394								
395	72000		Support Services					
396								
397	72210							
398	189		Other Salaries & Wages	3,802.50	3,733.50	7,536.00	0.00	7,536.00
399	201		Social Security	235.76	231.48	467.24	0.00	467.24
400	204		State Retirement	342.23	287.65	629.88	0.00	629.88
401	212		Employer Medicare	55.14	54.13	109.27	0.00	109.27
402	499		Other Supplies & Materials	750.00	0.00	750.00	0.00	750.00
403	524		In-Service/Staff Development	0.00	7,933.78	7,933.78	0.00	7,933.78
404	790		Other Equipment	2,786.30	(2,786.30)	0.00	0.00	0.00
405				7,971.93	9,454.24	17,426.17	0.00	17,426.17
406								
407								
408								
409	99100		<u>Transfers Out & Indirect Cost</u>					
410	504		Indirect Cost	0.00	0.00	0.00	0.00	0.00
411	590		Cumulative Transfers (including Consolidated Admin)	0.00	0.00	0.00	0.00	0.00
412				0.00	0.00	0.00	0.00	0.00
413								
414			Total Expenditures Title III	29,501.98	14,948.02	44,450.00	0.00	44,450.00
415								
416			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
417								
418			Revenues	29,501.98	14,948.02	44,450.00	0.00	44,450.00
419								
420			Expenditures	29,501.98	14,948.02	44,450.00	0.00	44,450.00
421								
422			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
423								
424	Sub Fund		409 Title IV - Revenue					
425								
426	47000		Federal Government					
427								
428	<i>47100</i>		<i>Federal Through State</i>					
429	47590		Other Federal Through State	80,895.03	0.00	80,895.03	0.00	80,895.03
430								
431	47590-CAR23		Other Federal Through State	0.00	52,180.47	52,180.47	0.00	52,180.47
432								
433			Total Federal Through State	80,895.03	52,180.47	133,075.50	0.00	133,075.50
434								
435			Total Federal Government	80,895.03	52,180.47	133,075.50	0.00	133,075.50
436								
437			Total Revenue	80,895.03	52,180.47	133,075.50	0.00	133,075.50
438								
439			Total Other Sources	0.00	0.00	0.00	0.00	0.00
440								
441			Total Title IV - Technology Revenue	80,895.03	52,180.47	133,075.50	0.00	133,075.50
442								
443								
444	Sub Fund		409 Title IV - Expenditures					
445								
446	70000		Education					
447								
448	71000		Instruction					
449								
450	<i>71100</i>		<i>Regular Instruction Program</i>					
451	116		Teachers	0.00	66,000.00	66,000.00	0.00	66,000.00
452	163		Educational Assistants	0.00	5,114.50	5,114.50	0.00	5,114.50
453	195		Certified Substitute	2,200.00	(1,210.00)	990.00	0.00	990.00
454	198		Non-Certified Substitute	2,850.00	(570.00)	2,280.00	0.00	2,280.00
455	201		Social Security	314.00	4,348.00	4,662.00	0.00	4,662.00
456	204		State Retirement	0.00	6,300.00	6,300.00	0.00	6,300.00
457	212		Employer Medicare	74.00	1,016.00	1,090.00	0.00	1,090.00
458	429		Instructional Supplies & Materials	9,177.03	(4,177.03)	5,000.00	0.00	5,000.00
459	722		Instructional Equipment	0.00	5,000.00	5,000.00	0.00	5,000.00
460				14,615.03	81,821.47	96,436.50	0.00	96,436.50

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
461	72130		<u>Other Student Support</u>					
462	790		Other Equipment	0.00	10,000.00	10,000.00	0.00	10,000.00
463				0.00	10,000.00	10,000.00	0.00	10,000.00
464								

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
465	72210		<u>Support Services/Regular Instruction Program</u>					
466	189		Other Salaries & Wages	25,500.00	(13,500.00)	12,000.00	0.00	12,000.00
467	201		Social Security	1,581.00	(831.00)	750.00	0.00	750.00
468	204		State Retirement	2,295.00	(2,295.00)	0.00	0.00	0.00
469	207		Medical Insurance	4,034.00	(4,034.00)	0.00	0.00	0.00
470	212		Employer Medicare	370.00	(190.00)	180.00	0.00	180.00
471	355		Travel	500.00	0.00	500.00	0.00	500.00
472	524		In-Service/Staff Development	32,000.00	(18,791.00)	13,209.00	0.00	13,209.00
473	790		Other Equipment	0.00	0.00	0.00	0.00	0.00
474								
475			Total Title IV	66,280.00	(39,641.00)	26,639.00	0.00	26,639.00
476								
477			Total Expenditures Title IV	80,895.03	52,180.47	133,075.50	0.00	133,075.50
478								
479			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
480								
481			Revenues	80,895.03	52,180.47	133,075.50	0.00	133,075.50
482								
483			Expenditures	80,895.03	52,180.47	133,075.50	0.00	133,075.50
484								
485			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
486								
487								

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
488	Sub Fund		439 21st CCLC Grant - Revenue					
489								
490	47000		Federal Government					
491								
492	47100		<u>Federal Through State</u>					
493		47150	21st CCLC Revenue	0.00	74,250.00	74,250.00	0.00	74,250.00
494								
495			Total Federal Through State	0.00	74,250.00	74,250.00	0.00	74,250.00
496								
497			Total Federal Government	0.00	74,250.00	74,250.00	0.00	74,250.00
498								
499			Total Revenue	0.00	74,250.00	74,250.00	0.00	74,250.00
500								
501			Total Other Sources	0.00	0.00	0.00	0.00	0.00
502								
503			Total Title IV - Technology Revenue	0.00	74,250.00	74,250.00	0.00	74,250.00
504								
505								
506	Sub Fund		439 21st CCLC Grant - Expenditures					
507								
508	73300		<u>Community Services</u>					
509		105	Supervisor/Director	0.00	0.00	0.00	0.00	0.00
510		116	Teachers	0.00	52,000.00	52,000.00	0.00	52,000.00
511		163	Educational Assistants	0.00	8,000.00	8,000.00	0.00	8,000.00
512		201	Social Security	0.00	3,720.00	3,720.00	0.00	3,720.00
513		204	State Retirement	0.00	4,078.00	4,078.00	0.00	4,078.00
514		212	Employer Medicare	0.00	870.00	870.00	0.00	870.00
515		355	Travel	0.00	0.00	0.00	0.00	0.00
516		422	Food Supplies	0.00	1,104.00	1,104.00	0.00	1,104.00
517		499	Other Supplies & Materials	0.00	978.00	978.00	0.00	978.00
518		524	Professional Development	0.00	3,500.00	3,500.00	0.00	3,500.00
519				0.00	74,250.00	74,250.00	0.00	74,250.00
520								
521								
522			Total Title IV	0.00	74,250.00	74,250.00	0.00	74,250.00
523								
524			Total Expenditures Title IV	0.00	74,250.00	74,250.00	0.00	74,250.00
525								

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
526			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
527								
528			Revenues	0.00	74,250.00	74,250.00	0.00	74,250.00
529								
530			Expenditures	0.00	74,250.00	74,250.00	0.00	74,250.00
531								
532			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
533								
534								
535	Sub Fund		809 - Carl Perkins Revenue					
536								
537	47100		<u>Federal Through State</u>					
538	47131		Vocational Educ - Basic Grants to States	86,192.25	(2,829.14)	83,363.11	0.00	83,363.11
539								
540	47131-RES		Vocational Educ - Reserve Grant	0.00	0.00	0.00	0.00	0.00
541								
542			Total Revenue	86,192.25	(2,829.14)	83,363.11	0.00	83,363.11
543								
544								
545	Sub Fund		809 - Carl Perkins Expenditures					
546								
547								
548	71300		<u>Vocational Education Program</u>					
549	162		Clerical Personnel	0.00	0.00	0.00	0.00	0.00
550	201		Social Security	0.00	0.00	0.00	0.00	0.00
551	204		State Retirement	0.00	0.00	0.00	0.00	0.00
552	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
553	355		Travel	0.00	0.00	0.00	0.00	0.00
554	499		Other Supplies and Materials	7,000.00	0.00	7,000.00	0.00	7,000.00
555	730		Vocational Instruction Equipment	43,000.00	(2,829.14)	40,170.86	0.00	40,170.86
556	730-RES		Vocational Instruction Equipment	0.00	0.00	0.00	0.00	0.00
557				50,000.00	(2,829.14)	47,170.86	0.00	47,170.86
558								
559	72130		<u>Other Student Support</u>					
560	189		Other Salaries & Wages	4,000.00	0.00	4,000.00	0.00	4,000.00
561	201		Social Security	248.00	0.00	248.00	0.00	248.00
562	204		State Retirement	348.00	0.00	348.00	0.00	348.00
563	212		Employer Medicare	58.00	0.00	58.00	0.00	58.00
564	355		Travel	14,123.63	0.00	14,123.63	0.00	14,123.63
565	399		Other Contracted Services	3,500.00	0.00	3,500.00	0.00	3,500.00
566	524		In-Service/Staff Development	9,614.62	0.00	9,614.62	0.00	9,614.62
567	599		Other Charges	0.00	0.00	0.00	0.00	0.00
568				31,892.25	0.00	31,892.25	0.00	31,892.25
569								
570								

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			1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
571	72230		<u>Vocational Education Program</u>					
572	355		Travel	800.00	0.00	800.00	0.00	800.00
573	524		In-Service/Staff Development	3,500.00	0.00	3,500.00	0.00	3,500.00
574				4,300.00	0.00	4,300.00	0.00	4,300.00
575								
576			Total Expenditures Carl Perkins	86,192.25	(2,829.14)	83,363.11	0.00	83,363.11
577								
578								
579			Revenues	86,192.25	(2,829.14)	83,363.11	0.00	83,363.11
580								
581			Expenditures	86,192.25	(2,829.14)	83,363.11	0.00	83,363.11
582								
583			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

Loudon County Board of Education
Federal Fund 142
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	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
584								
585								
586	Sub Fund		897 - IDEA Partnership for Systemic Change - Revenue					
587								
588	47000		Federal Government					
589								
590	47100		<u>Federal Through State</u>					
591		47143	Special Education Grants to States	0.00	100,000.00	100,000.00	0.00	100,000.00
592								
593								
594			Total Federal Through State	0.00	100,000.00	100,000.00	0.00	100,000.00
595								
596			Total Federal Government	0.00	100,000.00	100,000.00	0.00	100,000.00
597								
598			Total Revenue	0.00	100,000.00	100,000.00	0.00	100,000.00
599								
600			Total Other Sources	0.00	0.00	0.00	0.00	0.00
601								
602			Total IDEA B Revenue	0.00	100,000.00	100,000.00	0.00	100,000.00
603								
604								
605	Sub Fund		897 - IDEA Partnership for Systemic Change - Expenditures					
606								
607	70000		Education					
608								
609	71000		Instruction					
610								
611	71200		<u>Special Education Program</u>					
612		189	Other Salaries & Wages	0.00	4,000.00	4,000.00	0.00	4,000.00
613		201	Social Security	0.00	250.00	250.00	0.00	250.00
614		204	State Retirement	0.00	375.00	375.00	0.00	375.00
615		212	Employer Medicare	0.00	60.00	60.00	0.00	60.00
616		312	Contracts with Private Agencies	0.00	5,615.00	5,615.00	0.00	5,615.00
617		499	Other Supplies & Materials	0.00	0.00	0.00	0.00	0.00
618		725	Special Education Equipment	0.00	0.00	0.00	0.00	0.00
619								
620			Total Regular Instruction Program	0.00	10,300.00	10,300.00	0.00	10,300.00
621								

Loudon County Board of Education
Federal Fund 142
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	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
622		Sub Fund	897 - IDEA Partnership for Systemic Change - Expenditures					
623								
624	70000		Education					
625								
626	72000		Support Services					
627								
628	72220		<u>Special Education Program</u>					
629	499		Other Supplies & Materials	0.00	0.00	0.00	0.00	0.00
630	524		In-Service/Staff Development	0.00	0.00	0.00	0.00	0.00
631								
632			Total Special Education Program	0.00	0.00	0.00	0.00	0.00
633								

Loudon County Board of Education
Federal Fund 142
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	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
634	72710		<u>Transportation</u>					
635	315		Contracts with Vehicle Owners	0.00	6,200.00	6,200.00	0.00	6,200.00
636	338		Maintenance & Repair Services - Vehicles	0.00	1,500.00	1,500.00	0.00	1,500.00
637	425		Gasoline	0.00	8,000.00	8,000.00	0.00	8,000.00
638	729		Transportation Equipment	0.00	74,000.00	74,000.00	0.00	74,000.00
639								
640			Total Special Education Program	0.00	89,700.00	89,700.00	0.00	89,700.00
641								
642								
643			Total Expenditures 897	0.00	100,000.00	100,000.00	0.00	100,000.00
644								
645			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
646								
647			Revenues	0.00	100,000.00	100,000.00	0.00	100,000.00
648								
649			Expenditures	0.00	100,000.00	100,000.00	0.00	100,000.00
650								
651			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

Loudon County Board of Education
Federal Fund 142
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	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
652								
653	Sub Fund		898 - IDEA Partnership for Systemic Change Preschool - Revenue					
654								
655	47000		Federal Government					
656								
657	<i>47100</i>		<i>Federal Through State</i>					
658		47143	Special Education Grants to States	0.00	10,000.00	10,000.00	0.00	10,000.00
659								
660								
661			Total Federal Through State	0.00	10,000.00	10,000.00	0.00	10,000.00
662								
663			Total Federal Government	0.00	10,000.00	10,000.00	0.00	10,000.00
664								
665			Total Revenue	0.00	10,000.00	10,000.00	0.00	10,000.00
666								
667			Total Other Sources	0.00	0.00	0.00	0.00	0.00
668								
669			Total IDEA B Revenue	0.00	10,000.00	10,000.00	0.00	10,000.00
670								
671								
672	Sub Fund		898 - IDEA Partnership for Systemic Change Preschool - Expenditures					
673								
674	70000		Education					
675								
676	71000		Instruction					
677								
678	<i>71200</i>		<i>Special Education Program</i>					
679		189	Other Salaries & Wages	0.00	3,200.00	3,200.00	0.00	3,200.00
680		201	Social Security	0.00	200.00	200.00	0.00	200.00
681		204	State Retirement	0.00	300.00	300.00	0.00	300.00
682		212	Employer Medicare	0.00	50.00	50.00	0.00	50.00
683		725	Special Education Equipment	0.00	0.00	0.00	0.00	0.00
684								
685			Total Regular Instruction Program	0.00	3,750.00	3,750.00	0.00	3,750.00
686								
687	Sub Fund		898 - IDEA Partnership for Systemic Change Preschool - Expenditures					
688								
689	70000		Education					

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
690								

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
691	72000		Support Services					
692								
693	72220		<u>Special Education Program</u>					
694	499		Other Supplies & Materials	0.00	0.00	0.00	0.00	0.00
695	524		In-Service/Staff Development	0.00	6,250.00	6,250.00	0.00	6,250.00
696								
697			Total Special Education Program	0.00	6,250.00	6,250.00	0.00	6,250.00
698								
699								
700								
701			Total Expenditures 898	0.00	10,000.00	10,000.00	0.00	10,000.00
702								
703			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
704								
705			Revenues	0.00	10,000.00	10,000.00	0.00	10,000.00
706								
707			Expenditures	0.00	10,000.00	10,000.00	0.00	10,000.00
708								
709			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
710								
711								
712	Sub Fund		701 - ARP Homeless 2.0					
713								
714								
715	47404		ARP Homeless Revenue	0.00	14,241.53	14,241.53	0.00	14,241.53
716								
717			Total Revenue	0.00	14,241.53	14,241.53	0.00	14,241.53
718								
719								
720	Sub Fund		701 - ARP Homeless Expenditures					
721								
722								
723	72130		<u>Other Student Support</u>					
724	189		Other Salaries & Wages	0.00	6,750.00	6,750.00	0.00	6,750.00
725	201		Social Security	0.00	418.50	418.50	0.00	418.50
726	204		State Retirement	0.00	0.00	0.00	0.00	0.00
727	212		Employer Medicare	0.00	97.88	97.88	0.00	97.88
728	355		Travel	0.00	890.80	890.80	0.00	890.80
729	599		Other Charges	0.00	6,084.35	6,084.35	0.00	6,084.35
730				0.00	14,241.53	14,241.53	0.00	14,241.53
731								
732			Total Expenditures	0.00	14,241.53	14,241.53	0.00	14,241.53
733								
734								
735			Revenues	0.00	14,241.53	14,241.53	0.00	14,241.53
736								
737			Expenditures	0.00	14,241.53	14,241.53	0.00	14,241.53
738								
739			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
740								
741	Sub Fund		908 - ARP IDEA Revenue					
742								
743								
744	47402		ARP Revenue	0.00	2,443.51	2,443.51	0.00	2,443.51
745								
746			Total Revenue	0.00	2,443.51	2,443.51	0.00	2,443.51
747								
748								
749	Sub Fund		908 - ARP IDEA Expenditures					
750								
751								
752	71200		<u>Special Education Program</u>					
753	116		Teachers	0.00	0.00	0.00	0.00	0.00
754	201		Social Security	0.00	0.00	0.00	0.00	0.00
755	204		State Retirement	0.00	0.00	0.00	0.00	0.00
756	206		Life Insurance	0.00	0.00	0.00	0.00	0.00
757	207		Medical Insurance	0.00	0.00	0.00	0.00	0.00
758	208		Dental Insurance	0.00	0.00	0.00	0.00	0.00
759	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
760	471		Software	0.00	0.00	0.00	0.00	0.00
761				0.00	0.00	0.00	0.00	0.00
762								
763	72130		<u>Other Student Support</u>					
764	130		Social Workers	0.00	0.00	0.00	0.00	0.00
765	201		Social Security	0.00	0.00	0.00	0.00	0.00
766	204		State Retirement	0.00	0.00	0.00	0.00	0.00
767	206		Life Insurance	0.00	0.00	0.00	0.00	0.00
768	207		Medical Insurance	0.00	0.00	0.00	0.00	0.00
769	208		Dental Insurance	0.00	0.00	0.00	0.00	0.00
770	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
771				0.00	0.00	0.00	0.00	0.00
772								
773	72220		<u>Support Services/Special Education Program</u>					
774	312		Contracts with Private Agencies	0.00	2,443.51	2,443.51	0.00	2,443.51
775				0.00	2,443.51	2,443.51	0.00	2,443.51
776								
777	72710		<u>Transportation</u>					

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
778		315	Contracts with Vehicle Owners	0.00	0.00	0.00	0.00	0.00
779				0.00	0.00	0.00	0.00	0.00
780								
781			Total Expenditures	0.00	2,443.51	2,443.51	0.00	2,443.51
782								
783								
784			Revenues	0.00	2,443.51	2,443.51	0.00	2,443.51
785								
786			Expenditures	0.00	2,443.51	2,443.51	0.00	2,443.51
787								
788			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
789								

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
790	Sub Fund		909 - IDEA B Revenue					
791								
792	47000		Federal Government					
793								
794	47100		<u>Federal Through State</u>					
795		47143	Special Education Grants to States	1,121,331.00	0.00	1,121,331.00	0.00	1,121,331.00
796								
797		47143-CAR23	Special Education Grants to States	0.00	197,758.46	197,758.46	0.00	197,758.46
798								
799								
800			Total IDEA B Revenue	1,121,331.00	197,758.46	1,319,089.46	0.00	1,319,089.46
801								
802								
803	Sub Fund		909 - IDEA B Expenses					
804								
805	70000		Education					
806								
807	71000		Instruction					
808								
809	71200		<u>Special Education Program</u>					
810		116	Teachers	47,000.00	0.00	47,000.00	0.00	47,000.00
811		163	Educational Assistants	500,000.00	70,000.00	570,000.00	0.00	570,000.00
812		171	Speech Pathologist	20,000.00	0.00	20,000.00	0.00	20,000.00
813		201	Social Security	42,500.00	(1,450.00)	41,050.00	0.00	41,050.00
814		204	State Retirement	35,500.00	(1,000.00)	34,500.00	0.00	34,500.00
815		206	Life Insurance	3,050.00	0.00	3,050.00	0.00	3,050.00
816		207	Medical Insurance	166,556.00	5,444.00	172,000.00	0.00	172,000.00
817		208	Dental Insurance	6,675.00	(375.00)	6,300.00	0.00	6,300.00
818		212	Employer Medicare	10,000.00	(100.00)	9,900.00	0.00	9,900.00
819		429	Instructional Supplies	0.00	0.00	0.00	0.00	0.00
820		499	Other Supplies & Materials	0.00	0.00	0.00	0.00	0.00
821								
822			Total Regular Instruction Program	831,281.00	72,519.00	903,800.00	0.00	903,800.00
823								

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
824	Sub Fund		909 - IDEA B					
825								
826	70000		Education					
827								
828	72000		Support Services					
829								
830	72220		<u>Special Education Program</u>					
831		105	Supervisor/Director	65,000.00	5,000.00	70,000.00	0.00	70,000.00
832		161	Secretary	102,500.00	0.00	102,500.00	0.00	102,500.00
833		169	Part-time Personnel	22,000.00	0.00	22,000.00	0.00	22,000.00
834		201	Social Security	12,000.00	0.00	12,000.00	0.00	12,000.00
835		204	State Retirement	13,000.00	100.00	13,100.00	0.00	13,100.00
836		206	Life Insurance	350.00	0.00	350.00	0.00	350.00
837		207	Medical Insurance	16,500.00	5,600.00	22,100.00	0.00	22,100.00
838		208	Dental Insurance	900.00	10.00	910.00	0.00	910.00
839		212	Employer Medicare	2,800.00	50.00	2,850.00	0.00	2,850.00
840		312	Contracts with Private Agencies	45,000.00	89,479.46	134,479.46	0.00	134,479.46
841		355	Travel	0.00	0.00	0.00	0.00	0.00
842		524	In-Service/Staff Development	10,000.00	25,000.00	35,000.00	0.00	35,000.00
843				290,050.00	125,239.46	415,289.46	0.00	415,289.46
844								
845	72710		<u>Transportation</u>					
846		313	Contracts with Parents	0.00	0.00	0.00	0.00	0.00
847		315	Contracts with Vehicle Owners	0.00	0.00	0.00	0.00	0.00
848				0.00	0.00	0.00	0.00	0.00
849								
850								
851			Total Expenditures 909	1,121,331.00	197,758.46	1,319,089.46	0.00	1,319,089.46
852								
853			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
854								
855			Revenues	1,121,331.00	197,758.46	1,319,089.46	0.00	1,319,089.46
856								
857			Expenditures	1,121,331.00	197,758.46	1,319,089.46	0.00	1,319,089.46
858								
859			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
860								
861	Sub Fund		918 - ARP IDEA Preschool Revenue					
862								
863								
864	47403		ARP Preschool Revenue	0.00	0.00	0.00	0.00	0.00
865								
866			Total Revenue	0.00	0.00	0.00	0.00	0.00
867								
868								
869	Sub Fund		918 - ARP IDEA Preschool Expenditures					
870								
871								
872	71200		<u>Special Education Program</u>					
873	116		Teachers	0.00	0.00	0.00	0.00	0.00
874	163		Educational Assistants	0.00	0.00	0.00	0.00	0.00
875	201		Social Security	0.00	0.00	0.00	0.00	0.00
876	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
877				0.00	0.00	0.00	0.00	0.00
878								
879	72220		<u>Support Services/Special Education Program</u>					
880	312		Contracts with Private Agencies	0.00	0.00	0.00	0.00	0.00
881				0.00	0.00	0.00	0.00	0.00
882								
883								
884			Total Expenditures	0.00	0.00	0.00	0.00	0.00
885								
886								
887			Revenues	0.00	0.00	0.00	0.00	0.00
888								
889			Expenditures	0.00	0.00	0.00	0.00	0.00
890								
891			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
892								

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
893								
894	Sub Fund		919 - Preschool Revenue					
895								
896	47000		Federal Government					
897								
898	47100		<u>Federal Through State</u>					
899	47145		Special Education Preschool Grants	24,667.00	0.00	24,667.00	0.00	24,667.00
900								
901	47145-CAR23		Special Education Preschool Grants	0.00	2,341.51	2,341.51	0.00	2,341.51
902								
903			Total Federal Through State	24,667.00	2,341.51	27,008.51	0.00	27,008.51
904								
905			Total Federal Government	24,667.00	2,341.51	27,008.51	0.00	27,008.51
906								
907			Total Revenue	24,667.00	2,341.51	27,008.51	0.00	27,008.51
908								
909			Total Other Sources	0.00	0.00	0.00	0.00	0.00
910								
911			Total Preschool Revenue	24,667.00	2,341.51	27,008.51	0.00	27,008.51
912								
913								
914	Sub Fund		919 - Preschool Expenses					
915								
916	70000		Education					
917								
918	71000		Instruction					
919								
920	71200		<u>Special Education Program</u>					
921	399		Other Contracted Services	0.00	0.00	0.00	0.00	0.00
922	429		Instructional Supplies	0.00	0.00	0.00	0.00	0.00
923	725		Special Education Equipment	0.00	7,008.51	7,008.51	0.00	7,008.51
924				0.00	7,008.51	7,008.51	0.00	7,008.51
925	72220		<u>Special Education Program</u>					
926	312		Contracts with Private Agencies	24,667.00	(4,667.00)	20,000.00	0.00	20,000.00
927								
928			Total Expenditures Preschool	24,667.00	2,341.51	27,008.51	0.00	27,008.51
929								
930			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00

Loudon County Board of Education
Federal Fund 142
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	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
931								
932		Revenues		24,667.00	2,341.51	27,008.51	0.00	27,008.51
933								
934		Expenditures		24,667.00	2,341.51	27,008.51	0.00	27,008.51
935								
936		Ending Fund Balance		0.00	0.00	0.00	0.00	0.00

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
937								
938								
939	Sub Fund		931 - ESSER Planning Grant Revenue					
940								
941	47307		ESSER Planning Grant	0.00	0.00	0.00	0.00	0.00
942								
943								
944			Total Revenue	0.00	0.00	0.00	0.00	0.00
945								
946	Sub Fund		931 - ESSER Planning Grant Expenditures					
947								
948								
949	72210		<u>Support Services/Regular Instruction Program</u>					
950	189		Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
951	201		Social Security	0.00	0.00	0.00	0.00	0.00
952	204		State Retirement	0.00	0.00	0.00	0.00	0.00
953	206		Life Insurance	0.00	0.00	0.00	0.00	0.00
954	207		Medical Insurance	0.00	0.00	0.00	0.00	0.00
955	208		Dental Insurance	0.00	0.00	0.00	0.00	0.00
956	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
957				0.00	0.00	0.00	0.00	0.00
958								
959			Total Expenditures	0.00	0.00	0.00	0.00	0.00
960								
961								
962			Revenues	0.00	0.00	0.00	0.00	0.00
963								
964			Expenditures	0.00	0.00	0.00	0.00	0.00
965								
966			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
967								
968								
969								
970								
971	Sub Fund		932 - TN ALL Corps Revenue					
972								
973	47401		TN All Corps Grant	0.00	261,800.00	261,800.00	0.00	261,800.00
974								
975								
976			Total Revenue	0.00	261,800.00	261,800.00	0.00	261,800.00
977								
978	Sub Fund		932 - TN ALL Corps Expenditures					
979								
980								
981	<i>71100</i>		<i>Regular Instruction Program</i>					
982	116		Teachers	0.00	144,900.00	144,900.00	0.00	144,900.00
983	163		Educational Assistants	0.00	49,195.10	49,195.10	0.00	49,195.10
984	189		Other Salaries & Wages	0.00	13,440.00	13,440.00	0.00	13,440.00
985	201		Social Security	0.00	12,867.18	12,867.18	0.00	12,867.18
986	204		State Retirement	0.00	16,370.16	16,370.16	0.00	16,370.16
987	212		Employer Medicare	0.00	2,372.06	2,372.06	0.00	2,372.06
988	429		Instructional Supplies	0.00	10,646.62	10,646.62	0.00	10,646.62
989	499		Other Supplies & Materials	0.00	6,400.00	6,400.00	0.00	6,400.00
990	722		Regular Instruction Equipment	0.00	0.00	0.00	0.00	0.00
991				0.00	256,191.12	256,191.12	0.00	256,191.12
992								
993	<i>73100</i>		<i>Food Service</i>					
994	422		Food Supplies	0.00	5,608.88	5,608.88	0.00	5,608.88
995				0.00	5,608.88	5,608.88	0.00	5,608.88
996								
997			Total Expenditures	0.00	261,800.00	261,800.00	0.00	261,800.00
998								
999								
1000			Revenues	0.00	261,800.00	261,800.00	0.00	261,800.00
1001								
1002			Expenditures	0.00	261,800.00	261,800.00	0.00	261,800.00
1003								
1004			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

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Federal Fund 142
Ending June 30, 2024

	A	B	C	D	E	F	G	H
1			Federal Fund 142					
2	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1005								

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1006								
1007								
1008	Sub Fund		933 - Best for All Grant Revenue					
1009								
1010			<u>Federal Through State</u>					
1011	47307		Best For All Grant	0.00	0.00	0.00	0.00	0.00
1012								
1013								
1014			Total Revenue	0.00	0.00	0.00	0.00	0.00
1015								
1016	Sub Fund		933 - Best for All Grant Expenditures					
1017								
1018								
1019	71100		<u>Regular Instruction Program</u>					
1020	722		Regular Instructional Equipment	0.00	0.00	0.00	0.00	0.00
1021				0.00	0.00	0.00	0.00	0.00
1022								
1023			Total Expenditures	0.00	0.00	0.00	0.00	0.00
1024								
1025								
1026			Revenues	0.00	0.00	0.00	0.00	0.00
1027								
1028			Expenditures	0.00	0.00	0.00	0.00	0.00
1029								
1030			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
1031								

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1032								
1033								
1034	Sub Fund		934 - Fiscal Pre-Monitoring Grant Revenue					
1035								
1036			<i>Federal Through State</i>					
1037	47307		Fiscal Pre-Monitoring Grant	0.00	0.00	0.00	0.00	0.00
1038								
1039								
1040			Total Revenue	0.00	0.00	0.00	0.00	0.00
1041								
1042	Sub Fund		934 - Fiscal Pre-Monitoring Grant Expenditures					
1043								
1044								
1045	72510		<i>Fiscal Services</i>					
1046	399		Other Contracted Services	0.00	0.00	0.00	0.00	0.00
1047				0.00	0.00	0.00	0.00	0.00
1048								
1049			Total Expenditures	0.00	0.00	0.00	0.00	0.00
1050								
1051								
1052			Revenues	0.00	0.00	0.00	0.00	0.00
1053								
1054			Expenditures	0.00	0.00	0.00	0.00	0.00
1055								
1056			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
1057								

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1058								
1059								
1060	Sub Fund		935 - Math Implementation Support Grant Revenue					
1061								
1062			<u>Federal Through State</u>					
1063	47307		Math Implementation Revenue	0.00	71,250.00	71,250.00	0.00	71,250.00
1064								
1065								
1066			Total Revenue	0.00	71,250.00	71,250.00	0.00	71,250.00
1067								
1068	Sub Fund		935 - Math Implementation Support Grant Expenditures					
1069								
1070								
1071	72210		<u>Support Services</u>					
1072	399		Other Contracted Services	0.00	71,250.00	71,250.00	0.00	71,250.00
1073				0.00	71,250.00	71,250.00	0.00	71,250.00
1074								
1075			Total Expenditures	0.00	71,250.00	71,250.00	0.00	71,250.00
1076								
1077								
1078			Revenues	0.00	71,250.00	71,250.00	0.00	71,250.00
1079								
1080			Expenditures	0.00	71,250.00	71,250.00	0.00	71,250.00
1081								
1082			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
1083								

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1084								
1085	Sub Fund		937 - Elementary and Secondary School Emergency Relief 3.0 Revenue					
1086								
1087	47000		Federal Government					
1088								
1089	47100		<u>Federal Through State</u>					
1090	47401		ESSER 3.0 Grant	0.00	4,104,143.89	4,104,143.89	0.00	4,104,143.89
1091								
1092			Total Federal Through State	0.00	4,104,143.89	4,104,143.89	0.00	4,104,143.89
1093								
1094			Total Federal Government	0.00	0.00	0.00	0.00	0.00
1095								
1096			Total Revenue	0.00	4,104,143.89	4,104,143.89	0.00	4,104,143.89
1097								
1098			Total Other Sources	0.00	0.00	0.00	0.00	0.00
1099								
1100			Total ESSER Revenue	0.00	4,104,143.89	4,104,143.89	0.00	4,104,143.89
1101								
1102	Sub Fund		937 - Elementary and Secondary School Emergency Relief 3.0 Expenditures					
1103								
1104	70000		Education					
1105								
1106	71000		Instruction					
1107								
1108	71100		<u>Regular Instruction Program</u>					
1109	116		Teachers	0.00	898,798.00	898,798.00	(75,000.00)	823,798.00
1110	163		Educational Assistants	0.00	186,500.00	186,500.00	(960.00)	185,540.00
1111	195		Certified Substitute Teachers	0.00	2,500.00	2,500.00	0.00	2,500.00
1112	198		Non-Certified Substitute Teachers	0.00	7,500.00	7,500.00	0.00	7,500.00
1113	201		Social Security	0.00	69,055.76	69,055.76	(4,650.00)	64,405.76
1114	204		State Retirement	0.00	97,337.86	97,337.86	(8,322.95)	89,014.91
1115	206		Life Insurance	0.00	1,755.80	1,755.80	10.00	1,765.80
1116	207		Medical Insurance	0.00	100,507.60	100,507.60	0.00	100,507.60
1117	208		Dental Insurance	0.00	3,497.20	3,497.20	0.00	3,497.20
1118	212		Employer Medicare	0.00	16,216.70	16,216.70	(1,087.50)	15,129.20
1119	429		Instructional Supplies & Materials	0.00	152,100.00	152,100.00	5,900.00	158,000.00
1120	449		Textbooks	0.00	24,000.00	24,000.00	0.00	24,000.00
1121	471		Software	0.00	36,800.00	36,800.00	0.00	36,800.00

LCBOE:
ESSER 3 amendments to
match state approved
budget.

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1122	722		Instruction Equipment	0.00	857,357.66	857,357.66	(11,348.12)	846,009.54
1123				0.00	2,453,926.58	2,453,926.58	(95,458.57)	2,358,468.01
1124								
1125	71200		<u>Special Education Program</u>					
1126	116		Teachers	0.00	15,000.00	15,000.00	0.00	15,000.00
1127	163		Educational Assistants	0.00	6,240.00	6,240.00	0.00	6,240.00
1128	201		Social Security	0.00	1,380.00	1,380.00	0.00	1,380.00
1129	204		State Retirement	0.00	2,067.00	2,067.00	0.00	2,067.00
1130	212		Employer Medicare	0.00	322.50	322.50	0.00	322.50
1131	322		Evaluation & Testing	0.00	13,500.00	13,500.00	(131.25)	13,368.75
1132	429		Instructional Supplies & Materials	0.00	0.00	0.00	0.00	0.00
1133	471		Software	0.00	5,000.00	5,000.00	0.00	5,000.00
1134				0.00	43,509.50	43,509.50	(131.25)	43,378.25

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			1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1135								
1136	72120		<u>Health Services</u>					
1137	131		Medical Personnel	0.00	498,548.00	498,548.00	0.00	498,548.00
1138	201		Social Security	0.00	31,529.98	31,529.98	(620.00)	30,909.98
1139	204		State Retirement	0.00	34,898.36	34,898.36	0.00	34,898.36
1140	206		Life Insurance	0.00	1,596.00	1,596.00	0.00	1,596.00
1141	207		Medical Insurance	0.00	78,943.60	78,943.60	0.00	78,943.60
1142	208		Dental Insurance	0.00	3,748.80	3,748.80	0.00	3,748.80
1143	212		Employer Medicare	0.00	7,373.95	7,373.95	(145.00)	7,228.95
1144				0.00	656,638.69	656,638.69	(765.00)	655,873.69
1145								
1146	72130		<u>Other Student Support</u>					
1147	123		Guidance Personnel	0.00	13,500.00	13,500.00	0.00	13,500.00
1148	130		Social Workers	0.00	254,134.00	254,134.00	0.00	254,134.00
1149	189		Other Salaries & Wages	0.00	0.00	0.00	75,000.00	75,000.00
1150	201		Social Security	0.00	16,593.31	16,593.31	4,650.00	21,243.31
1151	204		State Retirement	0.00	18,734.38	18,734.38	5,250.00	23,984.38
1152	206		Life Insurance	0.00	800.00	800.00	0.00	800.00
1153	207		Medical Insurance	0.00	44,963.44	44,963.44	0.00	44,963.44
1154	208		Dental Insurance	0.00	1,875.00	1,875.00	0.00	1,875.00
1155	212		Employer Medicare	0.00	3,879.95	3,879.95	1,087.50	4,967.45
1156	307		Communication	0.00	0.00	0.00	0.00	0.00
1157	499		Other Supplies & Materials	0.00	44,000.00	44,000.00	20,000.00	64,000.00
1158				0.00	398,480.08	398,480.08	105,987.50	504,467.58
1159								
1160	72210		<u>Support Services - Regular Instruction</u>					
1161	105		Supervisor/Director	0.00	22,000.00	22,000.00	0.00	22,000.00
1162	201		Social Security	0.00	1,364.00	1,364.00	0.00	1,364.00
1163	204		State Retirement	0.00	0.00	0.00	0.00	0.00
1164	212		Employer Medicare	0.00	319.00	319.00	0.00	319.00
1165	399		Other Contracted Services	0.00	96,000.00	96,000.00	0.00	96,000.00
1166	471		Software	0.00	0.00	0.00	0.00	0.00
1167	790		Other Equipment	0.00	0.00	0.00	0.00	0.00
1168				0.00	119,683.00	119,683.00	0.00	119,683.00
1169								
1170	72220		<u>Support Services - Special Education</u>					
1171	124		Psychological Personnel	0.00	4,800.00	4,800.00	0.00	4,800.00
1172	201		Social Security	0.00	297.00	297.00	0.60	297.60

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1173	204	State Retirement		0.00	494.60	494.60	0.00	494.60
1174	212	Employer Medicare		0.00	69.60	69.60	0.00	69.60
1175	312	Contract with Private Agencies		0.00	106,244.84	106,244.84	0.00	106,244.84
1176				0.00	111,906.04	111,906.04	0.60	111,906.64
1177	72250	<u>Technology</u>						
1178	471	Software		0.00	0.00	0.00	0.00	0.00
1179	790	Other Equipment		0.00	0.00	0.00	0.00	0.00
1180				0.00	0.00	0.00	0.00	0.00
1181								

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			1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3	Account Number			Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1182	73300		<i>Community Services</i>					
1183	189		Other Salaries &^ Wages	0.00	0.00	0.00	262,400.00	262,400.00
1184	201		Social Security	0.00	0.00	0.00	16,268.80	16,268.80
1185	204		State Retirement	0.00	0.00	0.00	27,893.12	27,893.12
1186	212		Employer Medicare	0.00	0.00	0.00	3,804.80	3,804.80
1187	599		Other Charges	0.00	320,000.00	320,000.00	(320,000.00)	0.00
1188				0.00	320,000.00	320,000.00	(9,633.28)	310,366.72
1189								
1190			Total Expenditures	0.00	4,104,143.89	4,104,143.89	0.00	4,104,143.89
1191								
1192			Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
1193								
1194			Revenues	0.00	4,104,143.89	4,104,143.89	0.00	4,104,143.89
1195								
1196			Expenditures	0.00	4,104,143.89	4,104,143.89	0.00	4,104,143.89
1197								
1198			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
1199								

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1200		Sub Fund	948 - Resilient School Communities					
1201								
1202	47590		Resilient School Communities	0.00	13,731.01	13,731.01	0.00	13,731.01
1203								
1204								
1205			Total Revenue	0.00	13,731.01	13,731.01	0.00	13,731.01
1206								
1207	Sub Fund		948 - Resilient School Communities Expenditures					
1208								
1209	70000		Education					
1210								
1211	<i>72130</i>		<i>Other Student Support</i>					
1212	123		Guidance Personnel	0.00	0.00	0.00	0.00	0.00
1213	124		Psychological Personnel	0.00	0.00	0.00	0.00	0.00
1214	130		Social Workers	0.00	0.00	0.00	0.00	0.00
1215	189		Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
1216	201		Social Security	0.00	0.00	0.00	0.00	0.00
1217	204		State Retirement	0.00	0.00	0.00	0.00	0.00
1218	212		Employer Medicare	0.00	0.00	0.00	0.00	0.00
1219	312		Contracts with Private Agencies	0.00	0.00	0.00	0.00	0.00
1220				0.00	0.00	0.00	0.00	0.00
1221								
1222	<i>72210</i>		<i>Support Services</i>					
1223	524		In Service/Staff Development	0.00	13,731.01	13,731.01	0.00	13,731.01
1224				0.00	13,731.01	13,731.01	0.00	13,731.01
1225								
1226			Total Expenditures	0.00	13,731.01	13,731.01	0.00	13,731.01
1227								
1228			Revenues	0.00	13,731.01	13,731.01	0.00	13,731.01
1229								
1230			Expenditures	0.00	13,731.01	13,731.01	0.00	13,731.01
1231								
1232			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
1233								
1234								
1235								
1236	Sub Fund		950 - Literacy Training Teacher Stipend Grant Revenue					
1237								

BOE January 2024
Budget Committee Jan 22, 2024
Co Commission Feb 5, 2024

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1238		47309	Literacy Training Teacher Stipend Grant	0.00	34,000.00	34,000.00	0.00	34,000.00
1239								
1240								
1241			Total Revenue	0.00	34,000.00	34,000.00	0.00	34,000.00
1242								

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1243	Sub Fund		950 - Literacy Training Teacher Stipend Grant Expenditures					
1244								
1245	70000		Education					
1246								
1247	71000		Instruction					
1248								
1249	71100		<u>Regular Instruction Program</u>					
1250		189	Other Salaries & Wages	0.00	34,000.00	34,000.00	0.00	34,000.00
1251				0.00	34,000.00	34,000.00	0.00	34,000.00
1252								
1253			Total Expenditures	0.00	34,000.00	34,000.00	0.00	34,000.00
1254								
1255			Revenues	0.00	34,000.00	34,000.00	0.00	34,000.00
1256								
1257			Expenditures	0.00	34,000.00	34,000.00	0.00	34,000.00
1258								
1259			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1260								
1261	Sub Fund		952 - Literacy Network Grant Revenue					
1262								
1263	47309		Early Literacy Networks Revenue	0.00	0.00	0.00	0.00	0.00
1264								
1265								
1266			Total Revenue	0.00	0.00	0.00	0.00	0.00
1267								
1268	Sub Fund		952 - Literacy Network Grant Expenditures					
1269								
1270	72210		<u>Support Services/Regular Instruction Program</u>					
1271	399		Other Contracted Services	0.00	0.00	0.00	0.00	0.00
1272				0.00	0.00	0.00	0.00	0.00
1273								
1274			Total Expenditures	0.00	0.00	0.00	0.00	0.00
1275								
1276			Revenues	0.00	0.00	0.00	0.00	0.00
1277								
1278			Expenditures	0.00	0.00	0.00	0.00	0.00
1279								
1280			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1281								
1282								
1283								
1284								
1285	Sub Fund		953 - High Quality Literacy Implementation Revenue					
1286								
1287	47309		Early Literacy Networks Revenue	0.00	83,000.00	83,000.00	20,000.00	103,000.00
1288								
1289								
1290			Total Revenue	0.00	83,000.00	83,000.00	20,000.00	103,000.00
1291								
1292	Sub Fund		953 - High Quality Literacy Implementation Expenditures					
1293								
1294	71100		<u>Regular Instruction Program</u>					
1295	429		Instructional Supplies	0.00	8,000.00	8,000.00	15,000.00	23,000.00
1296				0.00	8,000.00	8,000.00	15,000.00	23,000.00
1297	72210		<u>Support Services/Regular Instruction Program</u>					
1298	399		Other Contracted Services	0.00	73,000.00	73,000.00	0.00	73,000.00
1299	524		In-Service/Staff Development	0.00	2,000.00	2,000.00	5,000.00	7,000.00
1300				0.00	75,000.00	75,000.00	5,000.00	80,000.00
1301								
1302			Total Expenditures	0.00	83,000.00	83,000.00	20,000.00	103,000.00
1303								
1304			Revenues	0.00	83,000.00	83,000.00	20,000.00	103,000.00
1305								
1306			Expenditures	0.00	83,000.00	83,000.00	20,000.00	103,000.00
1307								
1308			Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

LCBOE:
Additional allocation.

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	Account Number		1/21/2024 11:58	2022-2023	2022-2023	Approved	Proposed	Proposed
3				Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
4								
1309								
1310								
1311			Fund 142 Total Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
1312								
1313			Fund 142 Total Expenditures	2,529,065.47	5,300,212.74	7,829,278.21	20,000.00	7,849,278.21
1314								
1315			Fund 142 Total Revenues	2,529,065.47	5,300,212.74	7,829,278.21	20,000.00	7,849,278.21
1316								
1317			Fund 142 Total Ending Fund Balance	0.00	0.00	0.00	0.00	0.00
1318								
1319			* \$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	4,542,062	0	4,669,549
Total Available Funds	2,590,577	4,542,062	0	7,132,639
Total Expenditures & Transfers Out	365,796	4,771,061	8,500	5,145,357
Effect on Fund Balance	(238,309)	(228,999)	(8,500)	(475,808)
Ending Fund Balance	2,224,781	(228,999)	(8,500)	1,987,282

[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

February 5, 2024

Loudon County Commission Chair

ATTEST:

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					01/29/24						
3					1/29/24 4:49 PM		2023-2024	2023-2024	Approved	Proposed	Proposed
4							Org Bgt	Amds	Amded Bgt	Amds	Amded Budget
99											
100											
101											
102	SUBFUND ARC - Archives & Storage (Loudon Library Expansion)										
103	REVENUE										
104		47000	Federal Grants								
105			47180	Community Development			0		0	0	0
106											
107				Total Grants			0	0	0	0	0
108											
109				TOTAL SUBFUND ARC REVENUE			0	0	0	0	0
110											
111	EXPENDITURES										
112		91110	General Administration Projects								
113			321	Engineering Services					0		0
114			399	Contracted Services					0		0
115											
116				TOTAL SUBFUND ARC EXPENSES			0	0	0	0	0
117											
118											
119	SUBFUND ARC SUMMARY:										
120				Beginning Balance July 1, 2023			15,193				
121				Less PY Encumbrances			(3,443)				
122				Plus FY 23-24 Revenue			0	0	0	0	0
123											
124				Less FY 23-24 Expenditures			0	0	0	0	0
125											
126							11,750	0	11,750	0	11,750
127											
128											
129				Transfer cash to Subfund COB					0	(8,500)	(8,500)
130									0		0
131											
132				Estimated June 30 2024 Subfund ARC Balance			11,750	0	11,750	(8,500)	3,250
133											

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					01/29/24						
3					1/29/24 4:49 PM		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	26,754	26,754	8,500	35,254
718			399		Contracted Services - Co Office Bldg Expansion - Election				0		0
719											
720					Total Expenses		0	26,754	26,754	8,500	35,254
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	26,754	26,754	8,500	35,254
730											
731					Revenue/Expense Effect		0	(26,754)	(26,754)	(8,500)	(35,254)
732											
733											
734									0		0
735									0		0
736					Plus Cash from SF ARC					8,500	
737											
738					Estimated June 30 2023 Subfund COB Balance		29,140	(26,754)	2,386	0	2,386
739											
740											
741											
742											

RESOLUTION # _____

**A RESOLUTION AMENDING THE RURAL DEBT FUND 156
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 Rural Debt Fund 156 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, Debt Issuance, or Transfers In; and

WHEREAS, amendments in the expense budgets will appropriate funds for expenditures that were unknown at the time of the original FY 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 Rural Debt Fund 156 has been amended by Loudon County Commission.

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

	<u>Original Budget</u>	<u>Previously Approved Amends</u>	<u>Amends Approved this Res</u>	<u>Approved Amended Budget</u>
YE Est. June 30, 2023 FB	8,825,387			
Less Restricted, Committed & Assigned	0			
Avail. Fund Balance July 1, 2023	8,825,387			
Total Revenue & Transfers In	4,479,187	0	0	4,479,187
Total Available Funds	13,304,574	0	0	13,304,574
Total Expenditures & Transfers Out	3,824,621	0	322,900	4,147,521
Effect on Fund Balance	654,566	0	(322,900)	331,666
Ending Fund Balance	9,479,953	0	(322,900)	9,157,053

[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

February 5, 2024

Loudon County Commission Chair

ATTEST:

Loudon County Clerk

Loudon County Mayor

**LOUDON COUNTY
EDUCATION DEBT SERVICE FUND 156
FOR FISCAL YEAR ENDING JUNE 30, 2024**

	A	B	C	D	E	F	G	H	I	J
1										
2						2023-2024	2023-2024	Approved	Proposed	Proposed
3					1/21/24 11:43 AM	Org Budget	Amds	Amended Bgt	Amendments	Amended Bgt
4										
46		EXPENDITURES								
47										
48		82130	Education Debt Principal							
49			601		Principal on Bonds					
50			601	24.2M	Principal on Bonds	1,470,000		1,470,000		1,470,000
51			601	7.1M	Principal on Bonds	1,000,000		1,000,000		1,000,000
52			602	2.6M	Principal on Notes	217,000		217,000		217,000
53			602	3.0M	Principal on Notes			0	231,000	231,000
54			612	12.5M	Principal on Other Loans			0		0
55										
56			Total Education Debt Principal			2,687,000	0	2,687,000	231,000	2,918,000
57										
58		82230	Education Debt Interest							
59			603		Interest on Bonds					
60			603	24.2M	Interest on Bonds	681,875		681,875		681,875
61			603	7.1M	Interest on Bonds	127,000		127,000		127,000
62			604	2.6M	Interest on Notes	91,746		91,746		91,746
63			604	3.0M	Interest on Notes			0	91,900	91,900
64			613		Interest on Other Loans			0		0
65			613	12.5M	Interest on Other Loans	112,000		112,000		112,000
66										
67										
68			Total Education Debt Interest			1,012,621	0	1,012,621	91,900	1,104,521

Budget Committee January 22, 2024
County Commission February 5, 2024

**LOUDON COUNTY
EDUCATION DEBT SERVICE FUND 156
FOR FISCAL YEAR ENDING JUNE 30, 2024**

	A	B	C	D	E	F	G	H	I	J
1										
2						2023-2024	2023-2024	Approved	Proposed	Proposed
3					1/21/24 11:43 AM	Org Budget	Amds	Amended Bgt	Amendments	Amended Bgt
4										
89					Est Total Restricted FB June 30, 2023	8,825,387				
90					Less PY Encumbrances	0				
91					Est Restricted Available Beg FB July 1,	8,825,387		8,825,387		8,825,387
92										
93					Total Revenue	4,479,187	0	4,479,187	0	4,479,187
94										
95					Total Revenue and Transfers In	4,479,187	0	4,479,187	0	4,479,187
96										
97					Total Available Funds	13,304,574	0	13,304,574	0	13,304,574
98										
99					Expenditure Budget	3,824,621	0	3,824,621	322,900	4,147,521
100					Transfers Out			0		0
101										
102					Total Expenditures and Transfer Out	3,824,621	0	3,824,621	322,900	4,147,521
103										
104					Ending Fund Balance	9,479,953	0	9,479,953	(322,900)	9,157,053

**Loudon County Budget Committee
Meeting Minutes
November 20, 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. Steve Harrelson-Court Clerk, Billy Pickel-Road Superintendent, Riley Wampler-County Clerk and Pat Hunter was also in attendance.

The following items were considered:

Consideration of approval of minutes of September 18, 2023 meeting:

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

Consideration of request for funds for CART System – Steve Harrelson-Court Clerk:

Mr. Harrelson explained that the County is responsible for providing services for hearing-impaired individuals that come into the court system. Mr. Harrelson explained that on annual basis there is an 5 year average of \$600 to cover these costs. However, this year there is extenuating circumstances with an individual that requires services such as closed captioning, which is provided through the CART System-Computer Agent Realtime Transcription. This system (software) is available on an hourly rental basis, which costs \$250.00/hour. Mr. Harrelson explained that there is a possibility of up to \$13,000-\$14,000 needed for services provided in the current year.

The Budget Committee discussed the amount of the appropriation along with the funding source. The Budget Committee determined that \$10,000 could be appropriated at this time and if Mr. Harrelson needed additional funding, he could return with another request.

Commissioner Satterfield made a motion to approve \$10,000 from County General fund balance, Commissioner Cullen seconded the motion. The motion **PASSED UNANIMOUSLY** upon the vote.

Consideration of request for approval/acceptance of Voting Machine Grant for the Election Department-No matching funds:

Ms. Rice informed the committee that the grant amount is \$82,425.

Commissioner Shaver made a motion to approve the grant approval/acceptance, seconded by Commissioner Whitfield. The motion **PASSED UNANIMOUSLY** upon the vote.

Consideration of request for approval/acceptance of TEMA/FEMA Grant for the Highway Department with an estimated amount of \$125,000 – Local matching funds = 12 ½%:

Mr. Pickel requested approval of this grant. Ms. Rice clarified that the disbursement has already been made from the Highway Department Fund and this grant would then be a reimbursement back into the Highway Fund.

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

Request for an amendment and/or additional funds to purchase a VacTruck for the Highway Department in the amount of \$278,000 – Billy Pickel, Road Superintendent:

Mr. Pickel explained the need for a VacTruck at the Highway Department. Mr. Pickel requested additional funds from the County to cover a portion of the cost.

The Budget Committee discussed where some funding assistance could be provided to Mr. Pickel. Ms. Rice informed the committee that there are still ARPA funds in the amount of \$613,000. Also, a portion of the discussion was open about the money that the County received from the sale at Centre 75. The committee continued to discuss a possible funding assistance source.

Commissioner Whitfield made a motion to approve \$100,000 from ARPA and the remaining funds from the Highway Department, Commissioner Cullen seconded the motion. The motion **PASSED UNANIMOUSLY** upon the vote.

Discussion of County Clerk, Lenoir City location and possible purchase of a building:

Mr. Wampler updated the committee on what has transpired since his presentation to the committee in August 2023. Mr. Wampler explained that multiple commissioners have visited the building that was available to buy. He continued to explain that his presentation in August included a cost of \$1 million to purchase the available building. Commissioner Shaver then began explaining that he made contact with the seller of the building and she paid \$756,000. He continued that the building has previously been a bank, it includes a drive thru and front lobby and 4 offices. Commissioner Shaver spoke with the seller about the price with no pinpoint on the amount needed to buy the building. The committee continued the discussion about whether the building would provide sufficient access for the customers. Also, there was discussion about if there would be a need for updates to the building. The committee discussed where this purchase could be funded. The money received from the sale at Centre 75 and County General Fund Balance were both mentioned to possibly fund this purchase.

Commissioner Satterfield made a motion for negotiations to begin on purchasing the building, Commissioner Shaver seconded the motion. The motion **PASSED UNANIMOUSLY** upon the vote.

Discussion of request for van purchase for Sr. Citizen's Center:

The committee will await the discussion on this item from Capital Projects Committee.

Request for one-time payments to employees: \$500 to full-time and \$250 to regular part-time:

Ms. Rice informed the committee that these payments would be a total cost of \$164,303 if state-based wage officials and the Election Commission are not included. This amount includes the fixed charges. Also, this amount does not include seasonal or temporary employees.

Commissioner Shaver made a motion to approve the one-time payment excluding elected officials, seasonal/temporary and including the Election Administrator, Commissioner Cullen seconded the motion.

Ms. Rice requested verification of the funding source to be County General Fund balance. The committee agreed that this would be the funding source.

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

Consideration of request from Daryl Tuck, County Historian for the purchase of the following items:

- a. Equipment accessories for video camera = \$611
- b. Renewal of Virtual Archives on-line license = \$335

The Budget Committee was informed by Ms. Rice that Mr. Tuck was unable to attend the meeting.

Commissioner Satterfield made a motion to table this request upon further information, Commissioner Shaver seconded the motion. The motion **PASSED UNANIMOUSLY** upon the vote.

Discussion of PILOTS – Commissioner Shaver

Commissioner Shaver informed the committee that are many PILOTS that have been approved through Lenoir City and Loudon City that are not showing in the revenue. Commissioner Shaver explained that Protomet is one of those PILOTS. He continued to explain the Protomet PILOT was a 5 year 100% for Personal Property and then a 5 year 50% for Personal Property. He explained that in either 2022 or 2023 the first 5 years ended and a PILOT payment should have been made to the County.

Commissioner Shaver continued by explaining that the PILOTS in the County have been in the past managed by the County Budget Director, the PILOTS in Lenoir City would be managed by Lenoir City, and the PILOTS in Loudon City would be managed by Loudon City and whomever manages the PILOT would be responsible for collecting the money from the Industrial Development Board. He continued to explain that the money received from IDB would be paid to the managing entity and then distributed to the City or the County.

Commissioner Shaver indicated that Mike Campbel has received a copy of every resolution for every PILOT. Commissioner Shaver then referred to another PILOT – Gator Step in Lenoir City. He explained that Gator Step was a 3 year PILOT in the amount of \$19,381/year to begin after completion of construction. He continued that the PILOTS usually indicate a split of the payment as per the ad valorem taxes. Commissioner Shaver explained that the Gator Step PILOT does not refer to the split that would be forwarded to the County, therefore, the County may not receive any portion of that PILOT.

Commissioner Shaver then moved to the Universal Apartments PILOT, which he indicated may be a 10-year PILOT at \$139,000, which is not showing in the revenue.

Commissioner Shaver then indicated that we need a copy of the resolution to every PILOT in Loudon City and Lenoir City.

Commissioner Shaver continued to speak briefly about the PILOT for Loudon Garden Apartments and then spoke about the PILOT with Morgan Olson that would have ended in 2025 and has a claw back clause in relation to the layoff of the employees.

Commissioner Shaver then referred to the fact that the County just needs to make sure that we are receiving the payments that are supposed to be forwarded.

Consideration of salary supplement disbursement to eligible law enforcement officers identified by the Sheriff's Department prior to reimbursement from the State:

Mayor Bradshaw briefly explained that this is the supplement that is done each year.

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

Consideration of request to rescind the recommendation and/or resolution for a request from ARPA funding:

- a. Budget Committee recommendation to Iva's Place for \$25,000 - District 5A - Commissioner Morrison
- b. Budget Committee recommendation to Iva's Place for \$25,000 – District 5B - Commissioner Shaver
- c. Resolution #030623-D to provide \$20,000 for partial funding of repair of erosion at the Sr. Center – District 1A – Commissioner Randolph
- d. Resolution #030623-E to provide \$20,000 for partial funding of repair of erosion at the Sr. Center – District 1B – Commissioner Geames

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

Consideration of recommendation to approve non-profit contribution to Loudon Alive from ARPA funding:

- a. \$10,000 - District 1A - Commissioner Randolph
- b. \$10,000 - District 1B - Commissioner Geames

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

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

a. County General Fund 101

The amendments include:

Pg. 9 – Includes amendments:

>Add revenue for the Mental Health Grant and TCI Grant: approved by Comm 8/7/2023

>Adjustment to the amount of revenue for in-service payment

Pg. 18 – Election – Line adjustments

Pg. 19 – Reg of Deeds – Amendment to add appropriation for expenses from the reserve account

Pg. 23-24 – Maintenance – Line adjustments

Pg. 28 – Prop. Assessor – Line adjustments

Pg. 29 – Trustee – Appropriation increase to cover paid leave from 2 employees leaving
 Pg. 30 – County Clerk – Adjustments for moving 2 part-time positions to 1 full-time, which was approved at the last meeting.
 Pg. 33 – General Sessions - \$6,714 – This was a billing issue from AT&T. They did not bill for the service from June 2022-May 2023.
 \$3,300 is for the request of additional funds for the CART service (Please note: this amount changed to \$10,000 earlier in the meeting).
 Pg. 38 – Sheriff’s Dept. – adjustments for the in-service payment.
 \$11,639 is also a billing issue from AT&T. They did not bill for the service from June 2022-May2023.
 Pg. 39 – Line adjustment from other contracted to Licenses.
 Pg. 41 – Appropriation for the Mental Health Grant
 Pg. 43 – Appropriation for the TCI Grant
 Pg. 50 – Animal Control – Add’tl amount needed for Truck (Front ball joints & fuel gauge)
 Pg. 51 – Animal Control = 3 new computers coming from the reserve

Ms. Rice reminded the committee that these amendments will be adjusted for the pay adjustments which were recommended earlier in the meeting.

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

b. Public Libraries Fund 115

The amendments include:

Pg. 7-8 – Adj to the amount of approved on Loudon’s Pettway grant
 Pg. 15 – Increase to the revenue for Tellico Village for the donation from the Friends of the Library

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

Ms. Rice reminded the committee that there will be amendments for the pay adjustments, which were recommended earlier in the meeting, in Convenience Centers Fund 116, which will be included in the packet to full commission.

c. Industrial/Economic Fund 119

The amendment includes:

Pg 1 – Total amount rec’d for sale at Centre 75 and expenses include amounts to go to Loudon City, EDA, Legal fees, and amount to transfer to a County Fund.

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

d. Special Revenue ARPA Fund 127

The amendment includes:

Pg. 3 – Includes the contribution to Loudon Alive from the funds of Comm. Randolph & Geames
 Pg. 4 - The net effect of the contribution to Loudon Alive and rescinding resolutions for Sr. Center Erosion project.

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

e. Highway Fund 131

The amendments include the following:

Pg. 5-7 – adjustments to reduce multiple lines, including: dues & memberships, in-service/staff development, furniture/fixtures, office equipment, rentals, main & repair-vehicles, and diesel fuel by a total of \$16,156 and move this amount to equipment parts.

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

f. General Purpose School Fund 141

The amendments total \$476,051 increase for revenue & expenses, which has no effect on the fund balance.

g. School Federal Projects Fund 142

The amendments total \$534,182 increase for revenue & expenses, which has no effect on the fund balance.

h. Central Cafeteria Fund 143

The amendments are line adjustments, which has no effect on the fund balance.

Commissioner Shaver made a motion to approve amendments in Fund 141, 142, & 143, seconded by Commissioner Satterfield. The motion **PASSED UNANIMOUSLY** upon the vote.

i. General Capital Projects Fund 171

The amendments include the following:

Pg. 10 – Appropriation for Courthouse insurance recovery funds

Pg. 22 – Appropriation for New School Funds - \$3M debt issuance

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

j. School Capital Projects Fund 177

The amendments include the following:

Pg. 3 – Appropriation for New School funds for the \$3M debt issuance

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

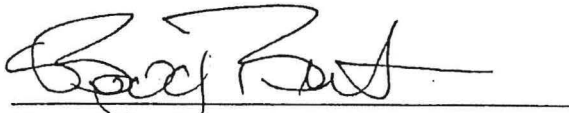
Recommendations from Capital Projects and/or Purchasing Committee.

Commissioner Quillen presented the Capital Projects Committee approvals as follows:

- a. EMA Drone, estimated at \$18,600
- b. IT Network Switches in County Office Building, estimated at \$15,657 (with a stipulation that the switches must be installed and working by January 31, 2024.)
- c. Explorer from Highway Department (Trade-In vehicle) to come to County Office Building, cost at \$35,000

Commissioner Shaver made a motion to approve the capital projects, Commissioner Cullen seconded the motion. The motion **PASSED** upon the vote; **4 AYES, 1 NAY [Satterfield]**.

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

A handwritten signature in black ink, appearing to read 'Buddy Bradshaw', is written over a horizontal line.

Mayor Rollen "Buddy" Bradshaw
Budget Committee Chair

Template Name: LGC Defined
Created by: LGC

Loudon County Finance
Summary Financial Statement by Fund
January 2024

User: Erin Rice
Date/Time: 1/30/2024 10:43 AM
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	(2,979,970.27)	21.53%	1,153,341.50	0.00	0.00%
40120	Trustee's Collections - Prior Year	130,000.00	(83,225.07)	64.02%	10,833.33	0.00	0.00%
40125	Trustee Collection-Bankruptcy	3,000.00	(421.79)	14.06%	250.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	75,000.00	(48,281.64)	64.38%	6,250.00	0.00	0.00%
40140	Interest And Penalty	25,000.00	(10,623.69)	42.49%	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	(1,060,238.55)	75.73%	116,666.67	(178,886.01)	153.33%
40220	Hotel/Motel Tax	510,000.00	(415,832.72)	81.54%	42,500.00	(48,460.73)	114.03%
40250	Litigation Tax - General	100,000.00	(48,613.50)	48.61%	8,333.33	(6,570.63)	78.85%
40260	Litigation Tax - Special Purpose	290,000.00	(118,214.99)	40.76%	24,166.67	(17,474.51)	72.31%
40270	Business Tax	536,400.00	(143,401.28)	26.73%	44,700.00	(25,631.01)	57.34%
40275	Mixed Drink Tax	29,000.00	(17,893.49)	61.70%	2,416.67	(2,208.85)	91.40%
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	(72,244.97)	60.20%	10,000.00	(9,087.67)	90.88%
41120	Animal Registration	63,500.00	(32,290.00)	50.85%	5,291.67	(4,257.00)	80.45%
41140	Cable TV Franchise	332,000.00	(176,197.90)	53.07%	27,666.67	0.00	0.00%
41510	Beer Permits	2,900.00	(3,040.00)	104.83%	241.67	(1,995.00)	825.52%
41520	Building Permits	600,000.00	(431,254.33)	71.88%	50,000.00	(52,278.00)	104.56%
41590	Other Permits	30,000.00	(13,746.79)	45.82%	2,500.00	(601.20)	24.05%
42180	DUI Treatment Fines	1,900.00	(760.00)	40.00%	158.33	(190.00)	120.00%
42190	Data Entry Fee - Circuit Court	930.00	(304.00)	32.69%	77.50	(68.00)	87.74%
42191	Courtroom Security Fee	5,300.00	(3,226.15)	60.87%	441.67	(550.29)	124.59%
42210	Fines	10,000.00	(9,693.79)	96.94%	833.33	(4,525.80)	543.10%
42220	Officers Costs	13,600.00	(10,668.06)	78.44%	1,133.33	(1,204.32)	106.26%
42240	Drug Control Fines	2,200.00	(2,993.68)	136.08%	183.33	(605.15)	330.08%
42250	Jail Fees	1,560.00	(669.37)	42.91%	130.00	(76.17)	58.59%
42290	Data Entry Fee - Criminal Court	1,000.00	(852.92)	85.29%	83.33	(99.00)	118.80%
42292	Victims Assistance Assessments	5,450.00	(1,990.86)	36.53%	454.17	(408.58)	89.96%
42310	Fines	45,000.00	(27,019.47)	60.04%	3,750.00	(4,099.96)	109.33%
42320	Officers Costs	113,000.00	(29,529.61)	26.13%	9,416.67	(3,412.29)	36.24%
42330	Games And Fish Fines	500.00	(414.00)	82.80%	41.67	(9.00)	21.60%
42340	Drug Control Fines	7,500.00	(4,199.86)	56.00%	625.00	(658.58)	105.37%
42350	Jail Fees	5,200.00	(2,771.04)	53.29%	433.33	(389.97)	89.99%
42351	Interpreter Fee	0.00	(50.00)	0.00%	0.00	0.00	0.00%
42380	DUI Treatment Fines	15,000.00	(7,569.58)	50.46%	1,250.00	(1,107.22)	88.58%
42390	Data Entry Fee - General Sessions	18,000.00	(8,393.34)	46.63%	1,500.00	(1,285.55)	85.70%
42391	Courtroom Security Fee	100,000.00	(44,263.73)	44.26%	8,333.33	(6,833.36)	82.00%
42392	Victims Assistance Assessments	24,550.00	(9,913.03)	40.38%	2,045.83	(1,377.03)	67.31%

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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
42440	Drug Control Fines	630.00	0.00	0.00%	52.50	0.00	0.00%
42490	Data Entry Fee - Juvenile Court	0.00	(272.00)	0.00%	0.00	(20.00)	0.00%
42520	Officers Costs	33,000.00	(1,798.34)	5.45%	2,750.00	0.00	0.00%
42530	Data Entry Fee - Chancery Court	13,900.00	(1,668.00)	12.00%	1,158.33	0.00	0.00%
42591	Courtroom Security Fee	2,580.00	(1,022.00)	39.61%	215.00	0.00	0.00%
42610	Fines	5,000.00	(2,921.00)	58.42%	416.67	(575.00)	138.00%
42990	Other Fines, Forfeitures, And Penalties	0.00	(302.24)	0.00%	0.00	(16.62)	0.00%
43190	Other General Service Charges	35,000.00	(6,326.18)	18.07%	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	(27,242.57)	38.75%	5,858.33	(9,262.44)	158.11%
43383	Additional Fees - Titling and	0.00	(23,498.00)	0.00%	0.00	(3,450.00)	0.00%
43392	Data Processing Fee -Register	30,000.00	(11,818.00)	39.39%	2,500.00	(1,718.00)	68.72%
43394	Data Processing Fee - Sheriff	6,000.00	(2,135.30)	35.59%	500.00	(252.22)	50.44%
43395	Sexual Offender Registration Fee-	3,000.00	(1,650.00)	55.00%	250.00	(100.00)	40.00%
43396	Data Processing Fee - County Clerk	1,000.00	(558.00)	55.80%	83.33	(72.00)	86.40%
43399	Vehicle Insurance Coverage and	2,000.00	(2,410.00)	120.50%	166.67	(490.00)	294.00%
44110	Investment Income	100,000.00	(450,684.21)	450.68%	8,333.33	(124,365.23)	1,492.38%
44130	Sale Of Materials And Supplies	3,750.00	(6.00)	0.16%	312.50	0.00	0.00%
44131	Commissary Sales	29,000.00	(21,067.38)	72.65%	2,416.67	(4,013.83)	166.09%
44160	Retirees' Insurance Payments	63,258.00	(49,622.63)	78.44%	5,271.50	(6,374.10)	120.92%
44161	Cobra Insurance Payments	2,873.00	(4,391.21)	152.84%	239.42	(216.81)	90.56%
44170	Miscellaneous Refunds	11,916.00	(1,492.32)	12.52%	993.00	0.00	0.00%
44530	Sale Of Equipment	500.00	(29,036.00)	5,807.20%	41.67	(686.00)	1,646.40%
44560	Damages Recovered From Individuals	0.00	(90.00)	0.00%	0.00	0.00	0.00%
44570	Contributions & Gifts	53,100.00	(31,029.30)	58.44%	4,425.00	(2,665.41)	60.24%
45510	County Clerk	520,000.00	(304,121.10)	58.48%	43,333.33	(45,266.97)	104.46%
45520	Circuit Court Clerk	120,000.00	(64,075.68)	53.40%	10,000.00	(7,895.45)	78.95%
45540	General Sessions Court Clerk	340,000.00	(213,334.68)	62.75%	28,333.33	(32,965.05)	116.35%
45550	Clerk And Master	85,000.00	(51,279.78)	60.33%	7,083.33	0.00	0.00%
45580	Register	500,000.00	(223,828.16)	44.77%	41,666.67	(32,620.92)	78.29%
45590	Sheriff	18,000.00	(14,160.12)	78.67%	1,500.00	(1,645.80)	109.72%
45610	Trustee	880,000.00	(309,843.28)	35.21%	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	(11,381.00)	85.57%	1,108.33	(8,000.00)	721.80%
46190	Other General Government Grants	38,384.00	(35,981.00)	93.74%	3,198.67	0.00	0.00%
46210	Law Enforcement Training Programs	78,400.00	0.00	0.00%	6,533.33	0.00	0.00%
46290	Other Public Safety Grants	2,443,395.00	(675,000.00)	27.63%	203,616.25	0.00	0.00%
46310	Health Department Programs	516,400.00	(142,221.77)	27.54%	43,033.33	0.00	0.00%
46830	Beer Tax	20,000.00	(10,128.93)	50.64%	1,666.67	0.00	0.00%

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46835	Vehicle Certificate Of Title Fees	9,000.00	(5,095.70)	56.62%	750.00	(795.50)	106.07%
46840	Alcoholic Beverage Tax	96,000.00	(54,476.74)	56.75%	8,000.00	0.00	0.00%
46852	State Revenue Sharing -	60,000.00	(28,491.11)	47.49%	5,000.00	(4,324.47)	86.49%
46855	State Shared Sports Gaming Privilege	35,000.00	(27,706.99)	79.16%	2,916.67	0.00	0.00%
46915	Contracted Prisoner Board	165,000.00	(154,775.00)	93.80%	13,750.00	(28,536.00)	207.53%
46960	Registrar's Salary Supplement	15,000.00	(7,582.00)	50.55%	1,250.00	(3,791.00)	303.28%
46970	State Shared Sales Tax - Cities	6,000.00	(13,032.13)	217.20%	500.00	(1,269.52)	253.90%
46990	Other State Revenues	58,991.00	(203.22)	0.34%	4,915.92	0.00	0.00%
47220	Civil Defense Reimbursement	67,427.00	(59,098.99)	87.65%	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%
47301	COVID-19 Grant #1	0.00	(154,060.72)	0.00%	0.00	0.00	0.00%
47590	Other Federal Through State	197,078.00	(12,013.34)	6.10%	16,423.17	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	(3,670.19)	13.70%	2,231.83	(1,008.00)	45.16%
48140	Contracted Services	47,084.00	0.00	0.00%	3,923.67	0.00	0.00%
48610	Donations	11,850.00	(5,603.00)	47.28%	987.50	(1,598.00)	161.82%
48991	Opioid Settlement Funds - Past	0.00	(30,204.23)	0.00%	0.00	0.00	0.00%
49700	Insurance Recovery	7,500.00	(38,365.22)	511.54%	625.00	(2,066.90)	330.70%
49800	Transfers In	172,212.00	(77,211.73)	44.84%	14,351.00	0.00	0.00%
Total Revenues		26,132,246.00	(9,218,759.96)	35.28%	2,177,687.17	(700,412.12)	32.16%
Expenditures							
51100	County Commission	(228,725.00)	124,015.97	54.22%	(19,060.42)	15,704.44	82.39%
51210	Board Of Equalization	(3,440.00)	0.00	0.00%	(286.67)	0.00	0.00%
51220	Beer Board	(3,000.00)	946.64	31.55%	(250.00)	412.15	164.86%
51240	Other Boards And Committees	(7,600.00)	3,975.00	52.30%	(633.33)	0.00	0.00%
51300	County Mayor/Executive	(235,888.00)	133,056.48	56.41%	(19,657.33)	17,559.86	89.33%
51310	Personnel Office	(134,940.00)	77,325.74	57.30%	(11,245.00)	9,387.99	83.49%
51400	County Attorney	(285,000.00)	130,718.09	45.87%	(23,750.00)	11,742.15	49.44%
51500	Election Commission	(581,674.00)	323,295.18	55.58%	(48,472.83)	34,194.84	70.54%
51600	Register Of Deeds	(459,038.00)	270,908.34	59.02%	(38,253.17)	31,868.50	83.31%
51720	Planning	(188,972.00)	84,061.00	44.48%	(15,747.67)	11,143.33	70.76%
51750	Codes Compliance	(446,419.00)	232,159.57	52.00%	(37,201.58)	29,118.57	78.27%
51760	Geographical Information Systems	(82,116.00)	44,241.87	53.88%	(6,843.00)	5,609.62	81.98%
51800	County Buildings	(1,486,380.00)	946,441.45	63.67%	(123,865.00)	103,179.55	83.30%
51810	Other Facilities	0.00	7,028.31	0.00%	0.00	914.71	0.00%
51900	Other General Administration	(336,578.00)	367,104.40	109.07%	(28,048.17)	275.80	0.98%
51910	Preservation Of Records	(1,000.00)	0.00	0.00%	(83.33)	0.00	0.00%
52100	Accounting And Budgeting	(826,152.00)	454,293.93	54.99%	(68,846.00)	52,748.23	76.62%

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52200	Purchasing	(340,560.00)	181,952.83	53.43%	(28,380.00)	25,065.09	88.32%
52300	Property Assessor's Office	(662,762.00)	342,127.82	51.62%	(55,230.17)	34,780.56	62.97%
52400	County Trustee's Office	(451,236.00)	271,453.34	60.16%	(37,603.00)	28,583.13	76.01%
52500	County Clerk's Office	(872,991.00)	458,099.99	52.47%	(72,749.25)	56,086.02	77.09%
52600	Data Processing	(227,011.00)	145,268.58	63.99%	(18,917.58)	12,401.69	65.56%
53100	Circuit Court	(564,665.00)	306,330.70	54.25%	(47,055.42)	36,857.85	78.33%
53300	General Sessions Court	(852,844.00)	466,184.30	54.66%	(71,070.33)	54,570.66	76.78%
53310	General Sessions Judge	(572,821.00)	316,630.01	55.28%	(47,735.08)	45,658.18	95.65%
53400	Chancery Court	(462,256.00)	254,797.75	55.12%	(38,521.33)	31,753.54	82.43%
53500	Juvenile Court	(362,004.00)	202,726.58	56.00%	(30,167.00)	25,456.91	84.39%
53700	Judicial Commissioners	(82,842.00)	42,153.11	50.88%	(6,903.50)	6,228.34	90.22%
53900	Other Administration Of Justice	(19,300.00)	5,913.97	30.64%	(1,608.33)	315.30	19.60%
53920	Courtroom Security	(1,500.00)	51.10	3.41%	(125.00)	0.00	0.00%
53930	Victim Assistance Programs	(30,000.00)	11,903.89	39.68%	(2,500.00)	1,785.61	71.42%
54110	Sheriff's Department	(8,671,954.00)	5,658,074.38	65.25%	(722,662.83)	494,868.77	68.48%
54120	Special Patrols	(83,067.00)	35,000.00	42.13%	(6,922.25)	0.00	0.00%
54130	Traffic Control	(34,500.00)	11,413.63	33.08%	(2,875.00)	4,616.05	160.56%
54160	Administration Of The Sexual Offender	(12,250.00)	0.00	0.00%	(1,020.83)	0.00	0.00%
54210	Jail	(4,653,676.00)	2,479,201.04	53.27%	(387,806.33)	439,923.32	113.44%
54320	Rural Fire Protection	(460,500.00)	460,135.00	99.92%	(38,375.00)	0.00	0.00%
54410	Civil Defense	(225,394.00)	98,863.67	43.86%	(18,782.83)	10,328.04	54.99%
54490	Other Emergency Management	(23,705.00)	24,388.69	102.88%	(1,975.42)	0.00	0.00%
54610	County Coroner/Medical Examiner	(125,000.00)	121,600.00	97.28%	(10,416.67)	19,950.00	191.52%
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)	14,795.88	35.75%	(3,449.00)	712.76	20.67%
55120	Rabies And Animal Control	(559,549.00)	302,157.20	54.00%	(46,629.08)	36,903.85	79.14%
55190	Other Local Health Services	(520,916.00)	255,695.36	49.09%	(43,409.67)	34,654.41	79.83%
56300	Senior Citizens Assistance	(291,241.00)	182,364.53	62.62%	(24,270.08)	23,403.71	96.43%
57100	Agricultural Extension Service	(209,590.00)	201,269.89	96.03%	(17,465.83)	313.71	1.80%
57500	Soil Conservation	(55,141.00)	17,550.63	31.83%	(4,595.08)	937.42	20.40%
57700	Flood Control	(2,000.00)	2,000.00	100.00%	(166.67)	0.00	0.00%
57800	Storm Water Management	(4,000.00)	3,460.00	86.50%	(333.33)	3,460.00	1,038.00%
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)	3,750.00	55.56%	(562.50)	750.00	133.33%
58300	Veteran's Services	(78,856.00)	36,594.57	46.41%	(6,571.33)	4,405.36	67.04%
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)	169,929.08	1,649.80%	(858.33)	769.26	89.62%
58900	Miscellaneous	(555,000.00)	91,722.75	16.53%	(46,250.00)	0.00	0.00%

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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
99100	Transfers Out	(58,986.00)	0.00	0.00%	(4,915.50)	0.00	0.00%
	Total Expenditures	(28,417,783.00)	17,299,437.28	60.88%	(2,368,148.58)	1,759,399.28	74.29%
Total	101 General	(2,285,537.00)	8,080,677.32	353.56%	(190,461.42)	1,058,987.16	556.01%

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112 Courthouse & Jail Maintenance		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40266	Litigation Tax-Jail, Wrkhse,	100,000.00	(48,979.70)	48.98%	8,333.33	(7,342.37)	88.11%
	Total Revenues	100,000.00	(48,979.70)	48.98%	8,333.33	(7,342.37)	88.11%
Expenditures							
58900	Miscellaneous	(2,000.00)	456.45	22.82%	(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)	456.45	0.30%	(12,666.67)	0.00	0.00%
Total	112 Courthouse & Jail Maintenance	(52,000.00)	(48,523.25)	-93.31%	(4,333.33)	(7,342.37)	-169.44%

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114 Law Library		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40260	Litigation Tax - Special Purpose	4,500.00	(2,016.13)	44.80%	375.00	(291.87)	77.83%
	Total Revenues	4,500.00	(2,016.13)	44.80%	375.00	(291.87)	77.83%
Expenditures							
56500	Libraries	(4,600.00)	618.31	13.44%	(383.33)	89.99	23.48%
58900	Miscellaneous	(150.00)	18.89	12.59%	(12.50)	0.00	0.00%
	Total Expenditures	(4,750.00)	637.20	13.41%	(395.83)	89.99	22.73%
Total	114 Law Library	(250.00)	(1,378.93)	-551.57%	(20.83)	(201.88)	-969.02%

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115 Public Library		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	310,662.00	(66,889.81)	21.53%	25,888.50	0.00	0.00%
40120	Trustee's Collections - Prior Year	3,500.00	(2,044.95)	58.43%	291.67	0.00	0.00%
40125	Trustee's Collections - Bankruptcy	200.00	(11.41)	5.71%	16.67	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	2,000.00	(1,415.00)	70.75%	166.67	0.00	0.00%
40140	Interest And Penalty	900.00	(261.19)	29.02%	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	(3,415.86)	59.56%	477.92	(449.81)	94.12%
43360	Library Fees	2,335.00	(1,783.39)	76.38%	194.58	(133.15)	68.43%
44130	Sale Of Materials And Supplies	0.00	(66.35)	0.00%	0.00	0.00	0.00%
44160	Retirees' Insurance Payments	7,303.00	(3,614.40)	49.49%	608.58	(351.48)	57.75%
44570	Contributions & Gifts	1,305.00	(598.62)	45.87%	108.75	(124.85)	114.80%
48130	Contributions	24,265.00	0.00	0.00%	2,022.08	0.00	0.00%
48610	Donations	23,400.00	(23,400.00)	100.00%	1,950.00	0.00	0.00%
49800	Transfers In	4,206.00	0.00	0.00%	350.50	0.00	0.00%
	Total Revenues	398,511.00	(103,500.98)	25.97%	33,209.25	(1,059.29)	3.19%
Expenditures							
56500	Libraries	(447,866.00)	246,341.92	55.00%	(37,322.17)	29,911.96	80.15%
	Total Expenditures	(447,866.00)	246,341.92	55.00%	(37,322.17)	29,911.96	80.15%
Total 115	Public Library	(49,355.00)	142,840.94	289.42%	(4,112.92)	28,852.67	701.51%

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116 Solid Waste/Sanitation		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40210	Local Option Sales Tax	600,000.00	(477,303.09)	79.55%	50,000.00	(76,665.44)	153.33%
44145	Sale Of Recycled Materials	100,000.00	(75,997.43)	76.00%	8,333.33	(10,784.90)	129.42%
44160	Retirees' Insurance Payments	435.00	(253.73)	58.33%	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	(29,020.09)	58.04%	4,166.67	0.00	0.00%
49800	Transfers In	8,915.00	0.00	0.00%	742.92	0.00	0.00%
Total Revenues		808,775.00	(582,574.34)	72.03%	67,397.92	(87,450.34)	129.75%
Expenditures							
55720	Sanitation Education/Information	(49,470.00)	15,875.92	32.09%	(4,122.50)	0.00	0.00%
55732	Convenience Centers	(1,296,345.00)	778,931.47	60.09%	(108,028.75)	63,319.87	58.61%
55739	Other Waste Collection	(50,000.00)	29,891.35	59.78%	(4,166.67)	0.00	0.00%
Total Expenditures		(1,395,815.00)	824,698.74	59.08%	(116,317.92)	63,319.87	54.44%
Total	116 Solid Waste/Sanitation	(587,040.00)	242,124.40	41.24%	(48,920.00)	(24,130.47)	-49.33%

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119 Industrial/Economic Development		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44120	Lease/Rentals/PPP	21,295.00	3,091.76	-14.52%	1,774.58	(441.66)	24.89%
44540	Sale Of Property	2,185,767.00	(2,185,767.00)	100.00%	182,147.25	0.00	0.00%
	Total Revenues	2,207,062.00	(2,182,675.24)	98.90%	183,921.83	(441.66)	0.24%
Expenditures							
58120	Industrial Development	(2,208,067.00)	2,187,613.10	99.07%	(184,005.58)	0.00	0.00%
	Total Expenditures	(2,208,067.00)	2,187,613.10	99.07%	(184,005.58)	0.00	0.00%
Total	119 Industrial/Economic Development	(1,005.00)	4,937.86	491.33%	(83.75)	(441.66)	-527.36%

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122 Drug Control		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
42240	Drug Control Fines	10,000.00	(9,227.58)	92.28%	833.33	(1,852.02)	222.24%
42310	Fines	0.00	(142.50)	0.00%	0.00	0.00	0.00%
42320	Officers Costs	0.00	(38.00)	0.00%	0.00	0.00	0.00%
42340	Drug Control Fines	6,000.00	(4,199.91)	70.00%	500.00	(658.59)	131.72%
42865	Drug Task Force Forfeitures And	0.00	(716.00)	0.00%	0.00	0.00	0.00%
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	(22,500.00)	69.23%	2,708.33	0.00	0.00%
44530	Sale Of Equipment	20,000.00	0.00	0.00%	1,666.67	0.00	0.00%
44570	Contributions & Gifts	10,000.00	(8,935.50)	89.36%	833.33	(1,038.00)	124.56%
	Total Revenues	98,500.00	(45,759.49)	46.46%	8,208.33	(3,548.61)	43.23%
Expenditures							
54150	Drug Enforcement	(103,000.00)	21,287.09	20.67%	(8,583.33)	1,110.55	12.94%
	Total Expenditures	(103,000.00)	21,287.09	20.67%	(8,583.33)	1,110.55	12.94%
Total 122	Drug Control	(4,500.00)	(24,472.40)	-543.83%	(375.00)	(2,438.06)	-650.15%

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127 Other General Government Special Revenue		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44110	Investment Income	36,897.00	(62,722.32)	169.99%	3,074.75	0.00	0.00%
	Total Revenues	36,897.00	(62,722.32)	169.99%	3,074.75	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	(796,190.00)	746,398.06	93.75%	(66,349.17)	0.00	0.00%
91403	American Rescue Plan Act Grant #3	(247,799.00)	76,563.50	30.90%	(20,649.92)	0.00	0.00%
91405	American Rescue Plan Act Grant #5	(1,687,185.00)	234.00	0.01%	(140,598.75)	0.00	0.00%
99100	Transfers Out	(77,212.00)	77,211.73	100.00%	(6,434.33)	0.00	0.00%
	Total Expenditures	(2,811,454.00)	900,638.29	32.03%	(234,287.83)	0.00	0.00%
Total	127 Other General Government Special	(2,774,557.00)	837,915.97	30.20%	(231,213.08)	0.00	0.00%

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128 Other Special Revenue Fund		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47700	Asset Forfeiture Funds	1,000.00	(13,634.14)	1,363.41%	83.33	0.00	0.00%
	Total Revenues	1,000.00	(13,634.14)	1,363.41%	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	(13,634.14)	100.00%	0.00	0.00	0.00%

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131 Highway/Public Works		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	587,608.00	(126,518.66)	21.53%	48,967.33	0.00	0.00%
40120	Trustee's Collections - Prior Year	9,000.00	(4,771.01)	53.01%	750.00	0.00	0.00%
40125	Bankruptcy	45.00	(24.31)	54.02%	3.75	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	4,000.00	(2,514.71)	62.87%	333.33	0.00	0.00%
40140	Interest And Penalty	2,000.00	(613.76)	30.69%	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	(43,786.77)	48.65%	7,500.00	(21,607.72)	288.10%
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	(5,174.44)	103.49%	416.67	0.00	0.00%
44145	Sale Of Recycled Materials	200.00	(399.00)	199.50%	16.67	0.00	0.00%
44160	Retirees' Insurance Payments	26,700.00	(3,112.89)	11.66%	2,225.00	(499.51)	22.45%
44170	Miscellaneous Refunds	2,000.00	0.00	0.00%	166.67	0.00	0.00%
44530	Sale Of Equipment	0.00	(68,295.20)	0.00%	0.00	(68,295.20)	0.00%
46410	Bridge Program	704,132.00	0.00	0.00%	58,677.67	0.00	0.00%
46420	State Aid Program	1,665,300.00	(1,815,184.30)	109.00%	138,775.00	0.00	0.00%
46920	Gasoline And Motor Fuel Tax	2,381,044.00	(1,227,754.15)	51.56%	198,420.33	(195,926.25)	98.74%
46930	Petroleum Special Tax	31,000.00	(18,183.27)	58.66%	2,583.33	(3,030.54)	117.31%
49800	Transfers In	80,865.00	0.00	0.00%	6,738.75	0.00	0.00%
Total Revenues		5,611,091.00	(3,316,332.47)	59.10%	467,590.92	(289,359.22)	61.88%
Expenditures							
61000	Administration	(1,098,912.00)	598,855.11	54.50%	(91,576.00)	81,751.16	89.27%
62000	Highway And Bridge Maintenance	(1,081,962.00)	1,054,213.86	97.44%	(90,163.50)	4,800.00	5.32%
63100	Operation And Maintenance Of	(352,790.00)	318,303.53	90.22%	(29,399.17)	41,126.80	139.89%
65000	Other Charges	(200,556.00)	175,027.32	87.27%	(16,713.00)	1,267.66	7.58%
66000	Employee Benefits	(557,241.00)	307,898.02	55.25%	(46,436.75)	38,892.57	83.75%
68000	Capital Outlay	(2,620,931.00)	1,871,846.89	71.42%	(218,410.92)	68,721.88	31.46%
Total Expenditures		(5,912,392.00)	4,326,144.73	73.17%	(492,699.33)	236,560.07	48.01%
Total	131 Highway/Public Works	(301,301.00)	1,009,812.26	335.15%	(25,108.42)	(52,799.15)	-210.28%

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141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	11,495,095.00	(2,475,067.12)	21.53%	957,924.58	0.00	0.00%
40120	Trustee's Collections - Prior Year	100,000.00	(60,554.66)	60.55%	8,333.33	0.00	0.00%
40125	Bankruptcy	15,000.00	(420.01)	2.80%	1,250.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	175,000.00	(43,816.02)	25.04%	14,583.33	0.00	0.00%
40140	Interest And Penalty	35,000.00	(9,325.68)	26.64%	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	(3,543,633.46)	73.83%	400,000.00	(604,792.65)	151.20%
40275	Mixed Drink Tax	35,000.00	(26,710.50)	76.32%	2,916.67	(2,208.86)	75.73%
40320	Bank Excise Tax	30,000.00	0.00	0.00%	2,500.00	0.00	0.00%
41110	Marriage Licenses	1,200.00	(888.25)	74.02%	100.00	(156.75)	156.75%
43570	Receipts From Individual Schools	15,000.00	(2,683.00)	17.89%	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	(100,591.96)	134.12%	6,250.00	0.00	0.00%
44160	Retirees' Insurance Payments	62,400.00	(48,079.74)	77.05%	5,200.00	(6,565.48)	126.26%
44170	Miscellaneous Refunds	2,000.00	(1,751.88)	87.59%	166.67	(149.00)	89.40%
44530	Sale Of Equipment	0.00	(13,160.00)	0.00%	0.00	(13,160.00)	0.00%
46510	Tennessee Investment in Student	30,643,452.00	(19,060,330.33)	62.20%	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	838,165.00	(276,551.34)	32.99%	69,847.08	0.00	0.00%
46590	Other State Education Funds	158,467.00	(59,052.64)	37.26%	13,205.58	(16,399.26)	124.18%
46591	Coordinated School Health	0.00	(24,711.07)	0.00%	0.00	0.00	0.00%
46610	Career Ladder Program	67,000.00	(20,025.42)	29.89%	5,583.33	0.00	0.00%
46790	Other Vocational	2,863,142.00	(920,088.04)	32.14%	238,595.17	(44,138.65)	18.50%
46851	State Revenue Sharing -T.V.A.	1,150,000.00	(659,371.35)	57.34%	95,833.33	(325,548.43)	339.70%
46981	Safe Schools	196,802.00	(32,560.74)	16.54%	16,400.17	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	(80,160.71)	38.06%	17,552.67	(20,573.08)	117.21%
47640	Rotc Reimbursement	71,000.00	(21,276.75)	29.97%	5,916.67	0.00	0.00%
48130	Contributions	0.00	(4,000.00)	0.00%	0.00	(4,000.00)	0.00%
48610	Donations	27,379.00	(42,036.64)	153.54%	2,281.58	(4,000.00)	175.32%
49700	Insurance Recovery	474,131.00	(510,071.09)	107.58%	39,510.92	(35,939.92)	90.96%
	Total Revenues	53,871,060.00	(28,036,918.40)	52.04%	4,489,255.00	(4,138,151.07)	92.18%
Expenditures							
58900	Miscellaneous	0.00	0.00	0.00%	0.00	0.00	0.00%
71100	Regular Instruction Program	(27,197,499.00)	13,549,374.11	49.82%	(2,266,458.25)	2,142,964.84	94.55%
71200	Special Education Program	(3,990,669.00)	2,030,631.21	50.88%	(332,555.75)	320,659.17	96.42%
71300	Vocational Education Program	(3,944,315.00)	1,847,455.34	46.84%	(328,692.92)	137,425.04	41.81%

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Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
72110	Attendance	(78,967.00)	46,115.12	58.40%	(6,580.58)	6,539.82	99.38%
72120	Health Services	(903,084.00)	148,344.15	16.43%	(75,257.00)	17,887.72	23.77%
72130	Other Student Support	(2,029,667.00)	882,712.74	43.49%	(169,138.92)	108,369.35	64.07%
72210	Regular Instruction Program	(2,150,911.00)	996,184.32	46.31%	(179,242.58)	150,515.54	83.97%
72220	Special Education Program	(624,193.00)	328,691.20	52.66%	(52,016.08)	51,731.90	99.45%
72230	Vocational Education Program	(183,179.00)	110,335.67	60.23%	(15,264.92)	16,712.12	109.48%
72250	Technology	(1,114,211.00)	807,951.70	72.51%	(92,850.92)	47,515.39	51.17%
72310	Board Of Education	(828,152.00)	517,834.06	62.53%	(69,012.67)	9,761.34	14.14%
72320	Office Of The Superintendent	(418,951.00)	271,486.56	64.80%	(34,912.58)	30,223.82	86.57%
72410	Office Of The Principal	(1,357,099.00)	777,142.60	57.26%	(113,091.58)	95,295.47	84.26%
72510	Fiscal Services	(97,535.00)	56,112.24	57.53%	(8,127.92)	7,910.87	97.33%
72610	Operation Of Plant	(4,982,457.00)	4,120,187.10	82.69%	(415,204.75)	250,244.09	60.27%
72620	Maintenance Of Plant	(277,000.00)	135,703.40	48.99%	(23,083.33)	21,985.77	95.25%
72710	Transportation	(2,443,128.00)	1,465,874.57	60.00%	(203,594.00)	237,553.32	116.68%
72901	COVID-19 Expenditures	(50,001.00)	4,078.30	8.16%	(4,166.75)	0.00	0.00%
73300	Community Services	(92,909.00)	53,620.50	57.71%	(7,742.42)	843.22	10.89%
73400	Early Childhood Education	(982,587.00)	505,486.91	51.44%	(81,882.25)	69,740.72	85.17%
76100	Regular Capital Outlay	(217,599.00)	24,823.02	11.41%	(18,133.25)	6,423.00	35.42%
Total Expenditures		(53,964,113.00)	28,680,144.82	53.15%	(4,497,009.42)	3,730,302.51	82.95%
Total	141 General Purpose School	(93,053.00)	643,226.42	691.25%	(7,754.42)	(407,848.56)	-

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142 School Federal Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
47131	Vocational Educ - Basic Grants To	83,363.11	(56,491.62)	67.77%	6,946.93	(5,107.95)	73.53%
47141	Title 1 Grants To Local Educ Agencies	1,165,134.24	(497,966.82)	42.74%	97,094.52	(101,433.94)	104.47%
47143	Special Education - Grants To States	1,429,089.46	(708,926.23)	49.61%	119,090.79	(113,307.64)	95.14%
47145	Special Education Preschool Grants	27,008.51	(20,417.80)	75.60%	2,250.71	(4,380.10)	194.61%
47146	English Language Acquisition Grants	45,050.00	(10,281.66)	22.82%	3,754.17	(3,496.04)	93.12%
47147	Safe And Drug-Free Schools-St Grants	1,650.00	(792.34)	48.02%	137.50	(123.38)	89.73%
47150	21st Century Community Learning	74,250.00	(35,186.03)	47.39%	6,187.50	0.00	0.00%
47189	Eisenhower Prof Development State	286,047.45	(99,949.95)	34.94%	23,837.29	(15,286.78)	64.13%
47307	COVID-19 Grant B	71,250.00	(136.88)	0.19%	5,937.50	0.00	0.00%
47309	COVID-19 Grant D	117,000.00	(69,614.57)	59.50%	9,750.00	0.00	0.00%
47401	American Rescue Plan Act Grant #1	4,365,943.89	(2,591,626.49)	59.36%	363,828.66	(128,554.53)	35.33%
47402	American Rescue Plan Act Grant #2	2,443.51	(2,443.51)	100.00%	203.63	0.00	0.00%
47404	American Rescue Plan Act Grant #4	14,241.53	(1,915.50)	13.45%	1,186.79	0.00	0.00%
47590	Other Federal Through State	146,806.51	(83,448.26)	56.84%	12,233.88	(12,059.18)	98.57%
Total Revenues		7,829,278.21	(4,179,197.66)	53.38%	652,439.85	(383,749.54)	58.82%
Expenditures							
71100	Regular Instruction Program	(3,624,868.92)	1,880,264.57	51.87%	(302,072.41)	142,839.21	47.29%
71200	Special Education Program	(968,368.01)	454,255.20	46.91%	(80,697.33)	82,790.30	102.59%
71300	Vocational Education Program	(47,170.86)	46,060.52	97.65%	(3,930.91)	8,957.78	227.88%
72120	Health Services	(656,638.69)	317,866.59	48.41%	(54,719.89)	53,708.87	98.15%
72130	Other Student Support	(582,500.72)	292,223.22	50.17%	(48,541.73)	57,611.70	118.68%
72210	Regular Instruction Program	(899,983.12)	454,713.65	50.52%	(74,998.59)	31,430.34	41.91%
72220	Special Education Program	(555,889.01)	412,101.13	74.13%	(46,324.08)	20,882.54	45.08%
72230	Vocational Education Program	(4,300.00)	2,098.51	48.80%	(358.33)	0.00	0.00%
72710	Transportation	(89,700.00)	86,199.88	96.10%	(7,475.00)	0.00	0.00%
73100	Food Service	(5,608.88)	96.65	1.72%	(467.41)	0.00	0.00%
73300	Community Services	(394,250.00)	162,586.82	41.24%	(32,854.17)	23,675.36	72.06%
Total Expenditures		(7,829,278.21)	4,108,466.74	52.48%	(652,439.85)	421,896.10	64.66%
Total	142 School Federal Projects	0.00	(70,730.92)	100.00%	0.00	38,146.56	0.00%

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143 Central Cafeteria		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
43521	Lunch Payments - Children	560,000.00	(298,764.32)	53.35%	46,666.67	(35,806.24)	76.73%
43522	Lunch Payments - Adults	28,000.00	(13,493.18)	48.19%	2,333.33	(2,348.20)	100.64%
43523	Income From Breakfast	0.00	(25.38)	0.00%	0.00	(2.38)	0.00%
43525	A La Carte Sales	5,000.00	(2,057.78)	41.16%	416.67	(245.43)	58.90%
43570	Receipts From Individual Schools	100.00	(12.83)	12.83%	8.33	(1.20)	14.40%
44110	Investment Income	5,000.00	(16,634.99)	332.70%	416.67	(70.54)	16.93%
46520	School Food Service	27,197.00	(3,256.00)	11.97%	2,266.42	0.00	0.00%
47111	USDA School Lunch Program	1,427,731.00	(669,898.99)	46.92%	118,977.58	(164,367.72)	138.15%
47113	Breakfast	512,937.00	(201,473.19)	39.28%	42,744.75	(49,854.80)	116.63%
47114	USDA - Other	302,128.00	(76,947.09)	25.47%	25,177.33	(7,333.56)	29.13%
47990	Other Direct Federal Revenue	263,000.00	(134,179.00)	51.02%	21,916.67	0.00	0.00%
Total Revenues		3,131,093.00	(1,416,742.75)	45.25%	260,924.42	(260,030.07)	99.66%
Expenditures							
73100	Food Service	(3,155,029.00)	2,186,795.61	69.31%	(262,919.08)	99,754.10	37.94%
Total Expenditures		(3,155,029.00)	2,186,795.61	69.31%	(262,919.08)	99,754.10	37.94%
Total	143 Central Cafeteria	(23,936.00)	770,052.86	3,217.13%	(1,994.67)	(160,275.97)	-

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151 General Debt Service		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	924,760.00	(199,112.98)	21.53%	77,063.33	0.00	0.00%
40120	Trustee's Collections - Prior Year	10,000.00	(6,136.89)	61.37%	833.33	0.00	0.00%
40125	Bankruptcy	1,000.00	(43.45)	4.35%	83.33	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	10,000.00	(7,577.38)	75.77%	833.33	0.00	0.00%
40140	Interest And Penalty	6,000.00	(785.32)	13.09%	500.00	0.00	0.00%
40163	Payments In Lieu Of Taxes - Other	84,508.00	(46,296.00)	54.78%	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	(23,025.54)	767.52%	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	(101,736.00)	50.00%	16,956.00	(50,868.00)	300.00%
49800	Transfers In	150,000.00	0.00	0.00%	12,500.00	0.00	0.00%
	Total Revenues	1,420,740.00	(384,713.56)	27.08%	118,395.00	(50,868.00)	42.96%
Expenditures							
82110	General Government	(875,000.00)	0.00	0.00%	(72,916.67)	0.00	0.00%
82210	General Government	(446,628.00)	223,313.75	50.00%	(37,219.00)	0.00	0.00%
82310	General Government	(240,972.00)	123,959.84	51.44%	(20,081.00)	16,956.00	84.44%
	Total Expenditures	(1,562,600.00)	347,273.59	22.22%	(130,216.67)	16,956.00	13.02%
Total	151 General Debt Service	(141,860.00)	(37,439.97)	-26.39%	(11,821.67)	(33,912.00)	-286.86%

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156 Education Debt Service		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	2,680,127.00	(597,248.58)	22.28%	223,343.92	0.00	0.00%
40120	Trustee's Collections - Prior Year	60,000.00	(18,785.39)	31.31%	5,000.00	0.00	0.00%
40125	Bankruptcy	3,000.00	(177.70)	5.92%	250.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	46,000.00	(17,789.21)	38.67%	3,833.33	0.00	0.00%
40140	Interest And Penalty	18,000.00	(2,373.05)	13.18%	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	(424,197.23)	29.25%	120,833.33	0.00	0.00%
44110	Investment Income	60,000.00	(111,096.28)	185.16%	5,000.00	0.00	0.00%
Total Revenues		4,479,187.00	(1,171,667.44)	26.16%	373,265.58	0.00	0.00%
Expenditures							
82130	Education	(3,777,000.00)	0.00	0.00%	(314,750.00)	0.00	0.00%
82230	Education	(1,012,621.00)	499,757.42	49.35%	(84,385.08)	0.00	0.00%
82330	Education	(125,000.00)	12,491.49	9.99%	(10,416.67)	0.00	0.00%
Total Expenditures		(4,914,621.00)	512,248.91	10.42%	(409,551.75)	0.00	0.00%
Total	156 Education Debt Service	(435,434.00)	(659,418.53)	-151.44%	(36,286.17)	0.00	0.00%

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171 General Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40120	Trustee's Collections - Prior Year	0.00	5.38	0.00%	0.00	0.00	0.00%
40125	Trustee's Collections - Bankruptcy	0.00	(3.02)	0.00%	0.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	0.00	(752.05)	0.00%	0.00	0.00	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	(122,278.00)	95.91%	10,623.92	0.00	0.00%
44110	Investment Income	0.00	(4,500.52)	0.00%	0.00	0.00	0.00%
44170	Miscellaneous Refunds	0.00	(79.52)	0.00%	0.00	0.00	0.00%
44570	Contributions & Gifts	0.00	(1,009.50)	0.00%	0.00	(27.50)	0.00%
46390	Other Health And Welfare Grants	465,000.00	0.00	0.00%	38,750.00	0.00	0.00%
49200	Notes Issued	3,000,000.00	(1,025,000.01)	34.17%	250,000.00	0.00	0.00%
49700	Insurance Recovery	1,077,062.00	(1,098,767.80)	102.02%	89,755.17	0.00	0.00%
49800	Transfers In	0.00	(1,297,072.20)	0.00%	0.00	0.00	0.00%
Total Revenues		4,669,549.00	(3,549,459.04)	76.01%	389,129.08	(27.50)	0.01%
Expenditures							
82330	Education	(25,000.00)	0.00	0.00%	(2,083.33)	0.00	0.00%
91110	General Administration Projects	(159,154.00)	1,186,322.26	745.39%	(13,262.83)	1,093,695.28	8,246.32%
91120	Administration Of Justice Projects	(1,103,662.00)	252,621.12	22.89%	(91,971.83)	22,512.18	24.48%
91130	Public Safety Projects	(202,245.00)	201,828.66	99.79%	(16,853.75)	0.00	0.00%
91140	Public Health And Welfare Projects	(465,000.00)	0.00	0.00%	(38,750.00)	0.00	0.00%
91150	Social, Cultural And Recreation	(6,000.00)	0.00	0.00%	(500.00)	0.00	0.00%
91190	Other General Government Projects	(70,796.00)	0.00	0.00%	(5,899.67)	0.00	0.00%
91300	Education Capital Projects	0.00	1,025,000.01	0.00%	0.00	0.00	0.00%
95100	Capital Projects Donated To School	(2,975,000.00)	0.00	0.00%	(247,916.67)	0.00	0.00%
99100	Transfers Out	(130,000.00)	0.00	0.00%	(10,833.33)	0.00	0.00%
Total Expenditures		(5,136,857.00)	2,665,772.05	51.90%	(428,071.42)	1,116,207.46	260.75%
Total	171 General Capital Projects	(467,308.00)	(883,686.99)	-189.10%	(38,942.33)	1,116,179.96	2,866.

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176 Highway Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40110	Current Property Tax	125,228.00	(26,962.96)	21.53%	10,435.67	0.00	0.00%
40120	Trustee's Collections - Prior Year	2,225.00	(857.31)	38.53%	185.42	0.00	0.00%
40125	Trustee's Collections - Bankruptcy	300.00	(9.85)	3.28%	25.00	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	3,500.00	(1,293.82)	36.97%	291.67	0.00	0.00%
40140	Interest And Penalty	1,000.00	(107.59)	10.76%	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	(29,231.53)	20.61%	11,820.25	0.00	0.00%
Expenditures							
91200	Highway & Street Capital Projects	(251,000.00)	135,583.14	54.02%	(20,916.67)	0.00	0.00%
Total Expenditures		(251,000.00)	135,583.14	54.02%	(20,916.67)	0.00	0.00%
Total	176 Highway Capital Projects	(109,157.00)	106,351.61	97.43%	(9,096.42)	0.00	0.00%

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177 Education Capital Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40285	Adequate Facilities/Development Tax	200,000.00	(218,358.74)	109.18%	16,666.67	0.00	0.00%
44110	Investment Income	0.00	(9,135.84)	0.00%	0.00	0.00	0.00%
48130	Contributions	2,975,000.00	(1,025,000.01)	34.45%	247,916.67	0.00	0.00%
	Total Revenues	3,175,000.00	(1,252,494.59)	39.45%	264,583.33	0.00	0.00%
Expenditures							
91300	Education Capital Projects	(6,382,740.00)	6,122,568.43	95.92%	(531,895.00)	2,995.00	0.56%
	Total Expenditures	(6,382,740.00)	6,122,568.43	95.92%	(531,895.00)	2,995.00	0.56%
Total	177 Education Capital Projects	(3,207,740.00)	4,870,073.84	151.82%	(267,311.67)	2,995.00	1.12%

LOUDON COUNTY CLERK
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Notaries to be elected February 05,2024

STEVIN AMONETT	TAMMIE DENISE HENRY
JULIE W. ANDERSON	ANGELA D. HOUGHTON
AIDAN BITNER	ANTHONY P LINDSEY
JIM BUTTRAM	
CRISTAL N. CLARK	CHRISTI MICHELLE MCAMIS
JENNIFER CLAY	ELIJAH LEVI MCNABB
RHONDA G GOLEY	TONI SHAW
KAREN M GRITZNER	CANDACE M WOROBE
EMILY ELIZABETH GUARINO	TANGIE WRIGHT
MELISSA HAWKINS	